



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 10.1

Documents Attached:

1. Resolution No. 2811: Estimate Gann Appropriation Limitation for 2014-15
2. 2013-14 Appropriations Limit Calculations

Estimated Time of Presentation : N/A

Submitted by : Gerardo Castillo, CPA, Interim

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION NO. 2811

**RESOLUTION TO ESTIMATE GANN APPROPRIATION
LIMITATION FOR 2014-15**

WHEREAS, the California electorate did adopt at the November election of 1979, Proposition No. 4, commonly called the “Gann Amendment”; and

WHEREAS, the provisions of that amendment establish maximum appropriation limitations, commonly called the “Gann Appropriation Limitations,” for public agencies, including school districts; and

A. PRIOR YEAR DATA

(2012-13 Actual Appropriations are from district's prior year G

- 1. FINAL PRIOR YEAR API (Preload/Line D11, PY cc
- 2. PRIOR YEAR GANN AD.

42,049.66

243,2

- ADJUSTMENTS TO PRIOR
- 3. District Lapses, Reorgan
 - 4. Temporary Voter Approv
 - 5. Less: Lapses of Voter Ap
 - 6. TOTAL ADJUSTMENTS (Lines A3 plus A4 minus

0.00

- 7. ADJUSTMENTS TO PRI (Only for district lapses, r other transfers, and only appropriations limit are ei

B. CURRENT YEAR GANN AD

(2013-14 data should tie to P Software Attendance reports reporting with the district)

- 1. Total K-12 ADA (Form A,
- 2. Total Charter Schools AC
- 3. TOTAL CURRENT YEAF

40,019.23

40,019.23

3,341.51

1,642.82

652.82

41,662.05

C. LOCAL PROCEEDS OF TAXES AND SUBVENTIONS

- 1. Homeowners' Exemption
- 2. Timber Yield Tax (Object
- 3. Other Subventions/In-Lie
- 4. Secured Roll Taxes (Obj
- 5. Unsecured Roll Taxes (C
- 6. Prior Years' Taxes (Obj
- 7. Supplemental Taxes (Ob
- 8. Ed Rev Augmentation F
- 9. Penalties and Int. from D
- 10. Other In-Lieu Taxes (Obj
- 11. Comm. Redevelopment I
- 12. Parcel Taxes (Object 862
- 13. Other Non-Ad Valorem T
- 14. Penalties and Int from D Taxes (Object 8629) (On
- 15. Transfers to Charter Sch in Lieu of Property Taxes
- 16. TOTAL TAXES AND SUI (Lines C1 through C15)

757,716.71

75,229.00

54,311,753.83

3,720,080.34

53,7

2,346,831.89

2,348,831.89

2,030,330.00

2,0

(125,958.21)

(125,958.21)

14,660.00

826,795.30

5,351,414.70

0.00

0.00

7,443.04

0.00

2,851,182.76

0.00

0.00

0.00

0.00

0.00

(4,715,564.59)

(4,7

61,515,648.94

59,0

OTHER LOCAL REVENUES

- 17. To General Fund from B Fund (Excess debt servic
- 18. TOTAL LOCAL PROCEE (Lines C16 plus C17)

0.00

0.00

6,740,632.00

2,263,970.00

59,0

EXCLUDED AMOUNTS				
19. Medicare (E 3301 & 330				
OTHER EXCLUSIONS				
20. Americans				
21. Unreimburs Costs				
22. Other Unfu				
23. TOTAL EXC		323,273.42		
STATE AID REVENUE				
24. LCFF - CY		239,394,983.00	273,194,033.00	73.19%
25. LCFF/Reve		3,231,256.11		
26. Class Size		0.00		
27. TOTAL STA (Lines C24	242,626,239.11	0.00	242,626,239.11	73.19%
DATA FOR INTEREST				
28. Total Reve	418,357,822.71	418,357,822.71	428,353,326.47	28.13%
29. Total Intere (Funds 01,	55,108.64	\$5,108.64	100,000.00	0.00%
APPROPRIATION LIMITS				
D. PRELIMINARY				
1. Revised Pr		233,513,546.02		43.27%
2. Inflation Ad		1,051.22		0.0007%
3. Program Pr by [A2 plus				
4. PRELIMIN/ (Lines D1 th		243,211,224.89		38.73%
APPROPRIATION LIMITS				
5. Local Reve		61,615,648.94		59.01%
6. Preliminary				
a. Minim \$120 th than Li		4,999,446.00		4.91%
b. Maxim (Lesse but not		181,918,849.37		180.05%
c. Prelim (Great		181,918,849.37		180.05%
7. Local Reve				
a. Interes [Lines:				
b. Total L		61,647,733.01		59.06%
8. State Aid in or Lines D4 than Line C				180.00%
9. Total Appr				
a. Local I		61,647,733.01		
b. State S		181,886,765.30		
c. Less: I				
d. TOTAL (Lines		243,211,224.89		

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)						0.00
If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary		2013-14 Actual			2014-15	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			243,210,204.85			238,769,409.65
12. Appropriations Subject to the Limit (Line D9d)			243,210,204.85			

* Please provide below an explanation for each entry in the adjustments column

The adjustment in line 15 FY 2014-15 is for the dependent charter schools in-lieu of property taxes that will be allocated during FY 2014-15

Gerardo Castillo CPA Interim CBO
Gann Contact Person

(916) 643-9405
Contact Phone Number