RESOLUTION #22-33
GANN AMENDMENT APPROPRIATIONS LIMIT

WHEREAS, in November 1979, the California electorate adopted Proposition 4, commonly called the Gann Amendment which establishes Article XIII B of the Constitution of the State of California, and

WHEREAS, the provisions of that amendment establish maximum appropriation limitations, commonly called “Gann Limits” for public agencies including school districts and County Offices of Education, and

WHEREAS, the Santa Cruz County Office of Education must establish a Gann Limit for the 2021-2022 fiscal year and a projected Gann Limit for the 2022-2023 fiscal year in accordance with the provisions of Division 9 (commencing with Section 7900) of Title I of the Government Code;

NOW, THEREFORE, BE IT RESOLVED that the governing board of the Office of the Santa Cruz County Superintendent of Schools does provide public notice that the attached calculations and documentation of the 2021-2022 and 2022-2023 Gann Limits are made in accord with applicable constitutional and statutory law and that the board does hereby declare that the appropriations in the 2021-2022 and 2022-2023 fiscal years do not exceed the limitations imposed by Article XIII B;

AND BE IT FURTHER RESOLVED that the Superintendent provided copies of this resolution along with appropriate attachments to interested citizens.

PASSED AND ADOPTED by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 20th day of October 2022, by the following vote:

Ayes: Acosta, Filicetti, Nichols, Roth, Sanchez, Van Allen
Nays: 
Abstain: 
Absent: Alto

Abel Sanchez, President
Santa Cruz County Board of Education

Dr. Faris Sabbah, Secretary
Santa Cruz County Superintendent of Schools
## A. PRIOR YEAR DATA

(2020-21 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2020 annual LCFF Target Entitlement Exhibit.)

**PRIOR YEAR APPROPRIATIONS LIMIT**

1. Program Portion of Prior Year Appropriations Limit (A3 times A6 divided by A6 plus A7), not to exceed A6)

   Excess is added to Other Services portion.

2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)

3. **TOTAL PRIOR YEAR APPROPRIATIONS LIMIT** (Preload/Line D16, PY column)

**PRIOR YEAR GANN ADA**

4. Program ADA (Preload/Line B3, PY column)

5. Other ADA (Preload/Line B4, PY column)

**PRIOR YEAR LCFF**

6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2020-21 Annual County LCFF Calculation)

7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2020-21 Annual County LCFF Calculation)

**ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA**

- 8. Reorganizations and Other Transfers
- 9. Temporary Voter Approved Increases
- 10. Less: Lapses of Voter Approved Increases
- 11. **TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT**

(Lines A8 plus A9 minus A10)

- 12. Adjustments to Program Portion

((Lines A1 divided by A3 times Line A11)

- 13. Adjustments to Other Services Portion

(Lines A11 minus A12)

**ADJUSTMENTS TO PRIOR YEAR ADA**

(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)

- 14. Adjustments to Program ADA
- 15. Adjustments to Other ADA

## B. CURRENT YEAR GANN ADA

**CURRENT YEAR PROGRAM ADA**

(2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)

1. Total County Program ADA (Form A, Line B1d)

2. Total Charter Schools ADA (Form A, Line C2d plus C6d)

3. **Total Current Year ADA** (Lines B1 through B2)

**CURRENT YEAR DISTRICT ADA**

4. Total District Gann ADA (Sum of all District Form GANN, Line B3)

## C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED

**TAXES AND SUBVENTIONS (Funds 01, 09, and 62)**

- 1. Homeowners’ Exemption (Object 8021)

- 2. Timber Yield Tax (Object 8022)

- 3. Other Subventions/In-Lieu Taxes (Object 8029)

- 4. Secured Roll Taxes (Object 8041)

- 5. Unsecured Roll Taxes (Object 8042)

- 6. Prior Years’ Taxes (Object 8043)

- 7. Supplemental Taxes (Object 8044)


- 9. Penalties and Int. from Delinquent Taxes (Object 8048)

- 10. Receipts from County Bd. of Supervisors (Object 8070)

- 11. Other In-Lieu Taxes (Object 8082)

- 12. Comm. Redevelopment Funds (Objects 8047 & 8625)

- 13. Parcel Taxes (Object 8621)

- 14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)

- 15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)
### 2021-22 Calculations

<table>
<thead>
<tr>
<th>Extracted Data</th>
<th>Adjustments*</th>
<th>Entered Data/ Totals</th>
<th>Extracted Data</th>
<th>Adjustments*</th>
<th>Entered Data/ Totals</th>
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<tbody>
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<td>15,183,139.93</td>
<td>13,825,348.00</td>
<td>0.00</td>
<td>13,825,348.00</td>
</tr>
</tbody>
</table>

### OTHER LOCAL REVENUES (Funds 01, 09, and 62)

- **To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)**

### EXCLUDED APPROPRIATIONS

- Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)
- Qualified Capital Outlay Projects
- Unreimbursed Court Mandated Desegregation Costs
- Other Unfunded Court-ordered or Federal Mandates

### STATE AID RECEIVED (Funds 01, 09, and 62)

- **LCFF - CY (objects 8011 and 8012)**
- **LCFF Revenue Limit State Aid - Prior Years (Object 8019)**

### DATA FOR INTEREST CALCULATION

- **Total Revenues (Funds 01, 09 & 62, objects 8000-8799)**
- **Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)**

### D. APPROPRIATIONS LIMIT CALCULATIONS

#### PRELIMINARY APPROPRIATIONS LIMIT

1. Revised Prior Year Program Limit (Lines A1 plus A12)
2. Inflation Adjustment
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)
6. Inflation Adjustment
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)

#### APPROPRIATIONS SUBJECT TO THE LIMIT

10. Local Revenues Excluding Interest (Line C19)
11. Preliminary State Aid Calculation
   a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus D11]) if negative, then zero)
   b. Local Revenues in Proceeds of Taxes (lesser of Line D27 or [Lines D9 minus D10 plus D11]) if negative, then zero)
   c. State Aid in Proceeds of Taxes (lesser of Line D28 or [Lines D9 minus D12 plus D24]) if negative, then zero)
12. Total Appropriations Subject to the Limit
   a. Local Revenues (Line D12a)
   b. State Subventions (Line D13)
   c. Less: Excluded Appropriations (Line C24)
   d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)

#### 2021-22 Actual

- **15,183,139.93**
- **13,825,348.00**

#### 2022-23 Budget

- **17,108,786.35**
## County Office Appropriations Limit Calculations

<table>
<thead>
<tr>
<th>Description</th>
<th>2021-22 Actual</th>
<th>2022-23 Budget</th>
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</thead>
<tbody>
<tr>
<td>15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)</td>
<td>$1,032,782.43</td>
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<td><strong>SUMMARY</strong></td>
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<tr>
<td>16. Adjusted Appropriations Limit (Lines D9 plus D15)</td>
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<tr>
<td>17. Appropriations Subject to the Limit (Line D14d)</td>
<td>17,108,786.35</td>
<td></td>
</tr>
</tbody>
</table>

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

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**Melissa Lopez**  
Gann Contact Person  
Contact Phone Number: (831) 466-5616