



RESOLUTION #23-33
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 2022-2023 fiscal year and a projected Gann Limit for the 2023-2024 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 2022-2023 and 2023-2024 Gann Limits are made in accord with applicable constitutional and statutory law and that the board does hereby declare that the appropriations in the 2022-2023 and 2023-2024 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 19th day of October 2023, by the following vote:

AYES: Acosta, Alto, Alvarez, Estrada, Nichols, Roth, Sanchez, Van Allen

NAYS:

ABSENT:

ABSTAIN:

Bruce Van Allen, Board President
Santa Cruz County Board of Education

Dr. Faris M. Sabbah, Secretary
Cruz County Superintendent of Schools

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding 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.	12,507,736.67		12,507,736.67			13,571,759.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	4,601,049.68		4,601,049.68			5,811,491.53
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	17,108,786.35	0.00	17,108,786.35			19,383,250.53
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	870.25	0.00	870.25			938.58
5. Other ADA (Preload/Line B4, PY column)	29,272.68	0.00	29,272.68			28,838.03
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	13,571,759.00		13,571,759.00			13,571,759.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	4,992,457.00		4,992,457.00			4,992,457.00
Adjustments to 2021-22			Adjustments to 2022-23			
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA						
ADJUSTMENTS TO PRIOR YEAR LIMIT						
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)		0.00				0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)		0.00				0.00
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		0.00				0.00
15. Adjustments to Other ADA		0.00				0.00
B. CURRENT YEAR GANN ADA	2022-23 Annual Report			2023-24 Annual Estimate		
CURRENT YEAR PROGRAM ADA						
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	938.58	0.00	938.58	938.58	0.00	938.58
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Current Year ADA (Lines B1 through B2)	938.58	0.00	938.58	938.58	0.00	938.58
2022-23 P2 Report			2023-24 P2 Estimate			
			28,838.03			28,565.05
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	61,684.53		61,684.53	62,197.00		62,197.00
2. Timber Yield Tax (Object 8022)	8,662.45		8,662.45	8,963.00		8,963.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	1,923.00		1,923.00
4. Secured Roll Taxes (Object 8041)	12,955,960.83		12,955,960.83	11,986,048.22		11,986,048.22
5. Unsecured Roll Taxes (Object 8042)	259,653.53		259,653.53	239,036.00		239,036.00
6. Prior Years' Taxes (Object 8043)	28,031.36		28,031.36	32,727.00		32,727.00
7. Supplemental Taxes (Object 8044)	410,349.02		410,349.02	272,800.00		272,800.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	528,556.66		528,556.66	506,699.00		506,699.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	3,939.02		3,939.02	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	1,041.90		1,041.90	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	2,349,328.88		2,349,328.88	1,777,449.00		1,777,449.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	16,607,208.18	0.00	16,607,208.18	14,887,842.22	0.00	14,887,842.22
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	16,607,208.18	0.00	16,607,208.18	14,887,842.22	0.00	14,887,842.22
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			386,435.33			439,357.37
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			386,435.33			439,357.37
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	19,348,833.85		19,348,833.85	21,814,547.78		21,814,547.78
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(38,693.00)		(38,693.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	19,310,140.85	0.00	19,310,140.85	21,814,547.78	0.00	21,814,547.78
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	63,144,601.18		63,144,601.18	64,200,805.70		64,200,805.70
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	368,440.28		368,440.28	368,440.28		368,440.28
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			12,507,736.67			13,571,759.00
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0785			1.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			14,508,058.34			14,174,345.10
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			4,601,049.68			5,811,491.53
6. Inflation Adjustment			1.0755			1.0444
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9852			0.9905
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			4,875,192.19			6,011,861.29
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			19,383,250.53			20,186,206.39
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			16,607,208.18			14,887,842.22
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			3,162,477.68			5,737,721.54
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			116,030.49			119,050.71
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			16,723,238.67			15,006,892.93
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			3,046,447.19			5,618,670.83
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			16,723,238.67			
b. State Subventions (Line D13)			3,046,447.19			
c. Less: Excluded Appropriations (Line C24)			386,435.33			

