



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • www.santacruzcoe.org

Mr. Ed Acosta • Dr. Stacey Kyle • Mr. Greg Larson • Ms. Sue Roth
Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams

Student Trustees: Vicente Guillén Martinez and Ash Immoor

RESOLUTION #25-40
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 2024-2025 fiscal year and a projected Gann Limit for the 2025-2026 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 2024-2025 and 2025-2026 Gann Limits are made in accord with applicable constitutional and statutory law and that the board does hereby declare that the appropriations in the 2024-2025 and 2025-2026 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 16th day of October 2025, by the following vote:

AYES:	Kyle, Larson, Roth, Sanchez, Van Allen, Williams
NAYS:	None
ABSENT:	Acosta
ABSTAIN:	None



Abel Sanchez
Board President



Dr. Faris Sabbabh
County Superintendent of Schools

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year 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.	13,475,143.78		13,475,143.78			13,689,227.31
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	5,946,502.35		5,946,502.35			6,040,976.16
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	19,421,646.13		19,421,646.13			19,730,203.47
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	881.08		881.08			868.74
5. Other ADA (Preload/Line B4, PY column)	28,874.42		28,874.42			27,942.46
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	18,937,343.00		18,937,343.00			18,937,343.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	8,356,939.00		8,356,939.00			8,356,939.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2023-24			Adjustments to 2024-25		
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						
15. Adjustments to Other ADA						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
B. CURRENT YEAR GANN ADA	2024-25 Annual Report			2025-26 Annual Estimate		
CURRENT YEAR PROGRAM ADA						
Unaudited actuals 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)	868.74		868.74	867.14		867.14
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	868.74	0.00	868.74	867.14	0.00	867.14
	2024-25 P2 Report			2025-26 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			27,942.46			27,338.88
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2024-25 Actual			2025-26 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	64,512.33		64,512.33	62,611.00		62,611.00
2. Timber Yield Tax (Object 8022)	9,954.59		9,954.59	7,784.00		7,784.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	805.00		805.00
4. Secured Roll Taxes (Object 8041)	14,357,715.78		14,357,715.78	13,269,318.00		13,269,318.00
5. Unsecured Roll Taxes (Object 8042)	319,165.83		319,165.83	282,038.00		282,038.00
6. Prior Years' Taxes (Object 8043)	34,996.31		34,996.31	32,219.00		32,219.00
7. Supplemental Taxes (Object 8044)	302,048.20		302,048.20	143,444.00		143,444.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	601,940.67		601,940.67	540,458.00		540,458.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	4,401.24		4,401.24	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)	929.97		929.97	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	2,855,964.98		2,855,964.98	2,303,333.00		2,303,333.00
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 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						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines A2 plus A13)			5,946,502.35			6,040,976.16
6. Inflation Adjustment			1.0362			1.0644
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9677			0.9784
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			5,962,740.70			6,291,126.70
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			19,730,203.47			20,835,712.78
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			18,551,629.90			16,642,010.00
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 e, then zero)			1,653,641.50			4,716,748.69
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			936,852.03			1,029,193.94
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			19,488,481.93			17,671,203.94
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative e, then zero)			716,789.47			3,687,554.75
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			19,488,481.93			
b. State Subventions (Line D13)			716,789.47			
c. Less: Excluded Appropriations (Line C24)			475,067.93			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			19,730,203.47			
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY						
16. Adjusted Appropriations Limit (Lines D9 plus D15)			19,730,203.47			20,835,712.78
17. Appropriations Subject to the Limit						

[illegible]