SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item#_10.1_

<u>Documents Attached:</u>

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 Appropriation
   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

   ADJUSTMENTS TO PRIOR
  3. District Lapses, Reorgan
  4. Temporary Voter Approve
  5. Less: Lapses of Voter Ap
  6. TOTAL ADJUSTMENTS   0.00
     (Lines A3 plus A4 minus

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

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,   40,019.23   40,019.23   39,341.51
  2. Total Charter Schools AD   1,642.82   1,652.82
  3. TOTAL CURRENT YEAR   41,662.05

C. LOCAL PROCEEDS OF TAX

   TAXES AND SUBVENTIONS

  1. Homeowners' Exemption   757,716.71   756,229.00
  2. Timber Yield Tax (Object
  3. Other Subventions/In-Lie
  4 Secured Roll Taxes (Obj   54,811,753.83 53,779,080.34   53,77
  5 Unsecured Roll Taxes (C   2,348,831.89   2,348,831.89   2,032,330.00   2,03
  6 Prior Years' Taxes (Obje   (125,958.21)   (125,958.21)   148,660.00
  7. Supplemental Taxes (Ob   828,795.30
  8. Ed Rev Augmentation F   5,351,414.70
  9 Penalties and Int. from D   0.00   0.00
  10 Other In-Lieu Taxes (Obj   7,448.04   0.00

  11 Comm. Redevelopment I   2,851,182.76
  12. Parcel Taxes (Object 862   0.00   0.00
  13 Other Non-Ad Valorem T
  14 Penalties and Int from D
      Taxes (Object 8629) (On   0.00   0.00   0.00
  15 Transfers to Charter Sch
      in Lieu of Property Taxes   (4,715,564.59)   (4,9
  16 TOTAL TAXES AND SU
      (Lines C1 through C15)   61,615,648.94   59,0

   OTHER LOCAL REVENUES

  17. To General Fund from B
      Fund (Excess debt servic   0.00   0.00
  18. TOTAL LOCAL PROCEE
      (Lines C16 plus C17)   56,746,632.00 2,263,070.00   59,0

Sacramento City Unified
Sacramento County

Unaudited Actuals
Fiscal Year 2013-14
School District Appropriations Limit Calculations

34 6

EXCLUDED A

19. Medicare (E
    3301 & 330

OTHER EXCLU
20. Americans
21. Unreimburs
    Costs
22 Other Unfu
23 TOTAL EX   323,273.4

STATE AID RE
24 LCFF - CY   239,394,983.00   273,194,036.00   73.
25. LCFF/Reve   3,231,256.
26. Class Size   0.0
27. TOTAL ST
    (Lines C24   242,626,239.1   0.00   242,626,239.1   273,194,036.00   73.

DATA FOR INT
28 Total Reve   418,357,822.7   418,357,822.7   428,383,326.47   28.
29. Total Intere
    (Funds 01,   55,108.64   55,108.6   100,000.00

APPROPRIATION
D. PRELIMINARY
    1. Revised Pr   233,513,646.0   43.
    2. Inflation Ad   1.05 2   0.9977
    3   Program Po
        by [A2 plus
    4. PRELIMIN
        (Lines D1 ti   243,211,224.8   38.

APPROPRIATI
    5. Local Reve   61,615,648.9   59,01
    6. Preliminary
        a. Minimu
            $120 ti
            than Li   4,999,446 0   4 19
        b. Maxim
            (Lesse
            but not   181,918,849 3   180
        c. Prelim
            (Great   181,918,849.3   180
    7. Local Reve
        a. Interes
            [Lines
        b. Total L   61,647,733.0   59 06
    8. State Aid in
        or Lines D4
        than Line C   180 00
    9. Total Appro
        a. Local   61,647,733.0
        b. State S   181,886,765.3
        c. Less:
        d. TOTA
            (Lines   243,211,224.8

California Dept of Ed ation
SACS Financial Reporting tware 2014 2
File: gann-d (Rev 06/16/20   Printed: 9/1

Sacramento City Unified
Sacramento County

Unaudited Actuals
Fiscal Year 2013-14
School District Appropriations Limit Calculations

34 67439 0000000
Form GANN

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	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)   243,211,224.89   238,769,409.65

12. Appropriations Subject to the Limit
(Line D9d)   243,211,224.89

* 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   (916) 643-9405
Gann Contact Person   Contact Phone Number