GRAVENSTEIN UNION SCHOOL DISTRICT RESOLUTION #200910-1 ADOPTING THE "GANN" LIMIT

- WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and.
- WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,
- WHEREAS, the District must establish a revised Gann limit for the 2019-20 fiscal year and a projected Gann Limit for the 2020-21 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;
- NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2019-20 and 2020-21 fiscal years are made in accord with applicable constitutional and statutory law;
- AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2019-20 and 2020-21 fiscal years do not exceed the limitations imposed by Proposition 4;
- AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

	Board of Trustees Gravenstein Union School District
Date	Steven Schwartz, President
ABSTAIN:	
ABSENT:	
NOES:	
AYES:	

		2019-20 Calculations			2020-21 Calculations		
	Extracte Data	d	Adjustments*	Entered Data/ Totals	Extracted		Entered Data/
A PRIOR VEAR DATA	Data		-	Totals	Data Adjustments* Totals		
PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Ganiare from district's prior year Gann data reporte			2018-19 Actual			2019-20 Actual	
FINAL PRIOR YEAR APPROPRIATIONS (Preload/Line D11, PY column)	LIMIT 4,927,62	26 91		4,927,626.91			5,199,217.99
PRIOR YEAR GANN ADA (Preload/Line B		25.27		725.27			736.84
ADJUSTMENTS TO PRIOR YEAR LIMIT 3. District Lapses, Reorganizations and Othe 4. Temporary Voter Approved Increases 5. Less: Lapses of Voter Approved Increases		Adjustments to 2018-19			Adjustments to 2019-20		
TOTAL ADJUSTMENTS TO PRIOR YEAF (Lines A3 plus A4 minus A5)	RLIMIT			0.00			0.00
 ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations are other transfers, and only if adjustments to appropriations limit are entered in Line A3 	the						
B. CURRENT YEAR GANN ADA		:	2019-20 P2 Report		2020-21 P2 Estimate		
(2019-20 data should tie to Principal Apportion Software Attendance reports and include ADA reporting with the district)							
1. Total K-12 ADA (Form A, Line A6)		41.01		41.01	41.01		41.01
2. Total Charter Schools ADA (Form A, Line		95.83		695.83	695.83		695.83
3. TOTAL CURRENT YEAR P2 ADA (Line B	1 plus B2)			736.84			736.84
C. CURRENT YEAR LOCAL PROCEEDS OF TA	XES/STATE	2019-20 Actual		2020-21 Budget			
TAXES AND SUBVENTIONS (Funds 01, 09, a	, ·						
Homeowners' Exemption (Object 8021) Timber Viold Tay (Object 8022)		59.69 11.30		18,559.69 2,311.30	19,065.00 2,563.00		19,065.00 2,563.00
 Timber Yield Tax (Object 8022) Other Subventions/In-Lieu Taxes (Object 8 		0.00		0.00	0.00		0.00
Secured Roll Taxes (Object 8041)	3,081,64			3,081,643.63	3,055,516.00		3,055,516.00
5. Unsecured Roll Taxes (Object 8042)	97,40	03.94		97,403.94	97,572.00		97,572.00
6. Prior Years' Taxes (Object 8043)	1,40	62.91		1,462.91	0.00		0.00
7. Supplemental Taxes (Object 8044)		0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Obj		0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (10. Other In-Lieu Taxes (Object 8082)	Object 8048)	0.00		0.00	0.00		0.00
Other In-Lieu Taxes (Object 6062)		0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 80	47 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	-	0.00	-	0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 862)		0.00		0.00	0.00		0.00
 Penalties and Int. from Delinquent Non-LC Taxes (Object 8629) (Only those for the ab 		0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)							
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,201,38	81.47	0.00	3,201,381.47	3,174,716.00	0.00	3,174,716.00
OTHER LOCAL REVENUES (Funds 01, 09, ar	nd 62)			, , , , , , ,	, , , , , , , , , , , , , , , , , , , ,		. ,
 To General Fund from Bond Interest and Fund (Excess debt service taxes) (Object) 	•	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,201,38		0.00	3,201,381.47	3,174,716.00	0.00	3,174,716.00

	2019-20 Calculations			2020-21 Calculations			
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals	
EXCLUDED APPROPRIATIONS					-		
 Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) 			76,376.13			82,328.18	
OTHER EXCLUSIONS							
Americans with Disabilities Act Unreimbursed Court Mandated Desegregation Costs							
 Other Unfunded Court-ordered or Federal Mandates TOTAL EXCLUSIONS (Lines C19 through C22) 			76,376.13			82,328.18	
STATE AID RECEIVED (Funds 01, 09, and 62)	504504000		504504000	4 400 074 00		00 074 00	
24. LCFF - CY (objects 8011 and 8012) 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	5,645,042.00 (288.00)		5,645,042.00 (288.00)	4,423,371.00 0.00		4,423,371.00	
26. TOTAL STATE AID RECEIVED	(200.00)		(200.00)	0.00		0.00	
(Lines C24 plus C25)	5,644,754.00	0.00	5,644,754.00	4,423,371.00	0.00	4,423,371.00	
DATA FOR INTEREST CALCULATION							
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)28. Total Interest and Return on Investments	10,184,979.59		10,184,979.59	8,643,880.00		8,643,880.00	
(Funds 01, 09, and 62; objects 8660 and 8662)	178,038.48		178,038.48	161,910.00		161,910.00	
). APPROPRIATIONS LIMIT CALCULATIONS PRELIMINARY APPROPRIATIONS LIMIT		2019-20 Actual			2020-21 Budget		
Revised Prior Year Program Limit (Lines A1 plus A6)			4,927,626.91			5,199,217.99	
Inflation Adjustment Program Population Adjustment (Lines B3 divided			1.0385			1.0373	
by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT			1.0160			1.0000	
(Lines D1 times D2 times D3)			5,199,217.99			5,393,148.82	
APPROPRIATIONS SUBJECT TO THE LIMIT 5. Local Revenues Excluding Interest (Line C18)			3,201,381.47			3,174,716.00	
Preliminary State Aid Calculation a. Minimum State Aid in Local Limit (Greater of			-,,			-, ,	
\$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			88,420.80			88,420.80	
Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23;							
but not less than zero)			2,074,212.65			2,300,761.00	
 c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) 			2,074,212.65			2,300,761.00	
7. Local Revenues in Proceeds of Taxes							
 Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) 			93,860.73			104,519.88	
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,295,242.20			3,279,235.88	
 State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater 			l				
than Line C26 or less than zero)			1,980,351.92			2,196,241.12	
Total Appropriations Subject to the Limit a. Local Revenues (Line D7b)			3,295,242.20				
b. State Subventions (Line D/b)			1,980,351.92				
c. Less: Excluded Appropriations (Line C23)			76,376.13				
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT							

(Lines D9a plus D9b minus D9c)

5,199,217.99

	2019-20			2020-21			
		Calculations			Calculations		
	Extracted		Entered Data/	Extracted		Entered Data/	
	Data	Adjustments*	Totals	Data	Adjustments*	Totals	
10. Adjustments to the Limit Per							
Government Code Section 7902.1							
(Line D9d minus D4; if negative, then zero)			0.00				
(Ellie Bod Hillias B4, Il riegative, then 2010)			0.00				
If not zero report amount to:							
Keely Bosler, Director							
State Department of Finance							
Attention: School Gann Limits							
State Capitol, Room 1145							
Sacramento, CA 95814							
SUMMARY		2019-20 Actual			2020 24 Budget		
11. Adjusted Appropriations Limit		2019-20 Actual			2020-21 Budget		
(Lines D4 plus D10)			5,199,217.99			5,393,148.82	
12. Appropriations Subject to the Limit			5,100,211100			0,000,110.02	
(Line D9d)			5,199,217.99				
* Please provide below an explanation for each entry in the adjustments	column.						
Wanda Holden. CBO		707-823-7008					

Gann Contact Person

Contact Phone Number