

**WILLOWS UNIFIED SCHOOL DISTRICT**  
**Office of the Superintendent**

**Date: 08/19/11**

**Request For Placement on Board Agenda:**

**AGENDA TOPIC: GANN RESOLUTION**

**PRESENTER: Betty Skala, Director of Business Services**

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**Background Information:**

November 1979, California voters approved Proposition 4, an initiative that added Article XIII B to the California Constitution. This constitutional amendment, known as the GANN initiative, placed limits on growth of expenditures for publicly funded programs. Division 9 of Title I, beginning with Section 7900 of the Government Code, was then added to law to specify the process for calculating state and local government appropriation limits and appropriation subject to limitation under Article XIII B of the Constitution. These constitutional and statutory sections explain and define the appropriations limit and appropriations subject to limitation as they apply to state and local governments, and require that each entity of government formally adopt its appropriations limit for a given fiscal year.

Education Code 1629 and 42132 specify by September 15<sup>th</sup> of each year the governing boards of districts shall adopt a resolution identifying their estimated appropriations limits for the current year and their actual appropriation limit for the preceding year.

**Recommendations:**

Adopt Resolution for 2010-11 actuals and 2011-12 budget.

**WILLOWS UNIFIED SCHOOL DISTRICT**

**RESOLUTION FOR ADOPTING THE "GANN" LIMIT  
RESOLUTION NO. 2011-12-02**

**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 the article establish maximum appropriations limitations, commonly called "Gann Limits", for public agencies including school districts; and,

**WHEREAS** the District must establish a Gann Limit for the 2010-11 school year and a projected Gann Limit for the 2011-12 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 Limit for the 2010-11 and 2011-12 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 2010-11 and 2011-12 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.

**PASSED AND ADOPTED** this 1<sup>st</sup> day of September, 2011, by the following vote:

**AYES:** \_\_\_\_\_

**NOES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**ABSTAIN:** \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk, Board of Trustees

**CERTIFICATION:**

I, Dr. Mort Geivett, certify that the foregoing is a correct copy of the resolution passed and adopted by the Willows Unified School District Board of Trustees.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent Signature

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2009-10 Actual</b>			<b>2010-11 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	8,175,649.32		8,175,649.32			7,413,415.87
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	1,615.78		1,615.78			1,503.30
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2009-10</b>			<b>Adjustments to 2010-11</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2010-11 data should tie to Principal Apportionment Attendance Software reports)	<b>2010-11 P2 Report</b>			<b>2011-12 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	1,503.30		1,503.30	1,413.23		1,413.23
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			1,503.30			1,413.23
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School			0.00			0.00
8. Divide Line B7 by 525 (Round to 2 decimal places)						
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			1,503.30			1,413.23
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2010-11 Actual</b>			<b>2011-12 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	39,839.70		39,839.70	48,889.00		48,889.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,164,435.06		3,164,435.06	3,274,591.00		3,274,591.00
5. Unsecured Roll Taxes (Object 8042)	142,416.70		142,416.70	151,626.00		151,626.00
6. Prior Years' Taxes (Object 8043)	(29,407.60)		(29,407.60)	0.00		0.00
7. Supplemental Taxes (Object 8044)	41,638.05		41,638.05	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	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 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(212,224.00)		(212,224.00)	(209,304.00)		(209,304.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,146,697.91	0.00	3,146,697.91	3,265,802.00	0.00	3,265,802.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,146,697.91	0.00	3,146,697.91	3,265,802.00	0.00	3,265,802.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			85,101.00			94,565.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			85,101.00			94,565.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	5,486,205.00		5,486,205.00	4,588,914.00		4,588,914.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(60,607.00)		(60,607.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	270,963.00		270,963.00	209,916.00		209,916.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	5,696,561.00	0.00	5,696,561.00	4,798,830.00	0.00	4,798,830.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	80,324.00		80,324.00	75,658.00		75,658.00
38. TOTAL STATE AID (Lines C36 plus C37)	5,776,885.00	0.00	5,776,885.00	4,874,488.00	0.00	4,874,488.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	12,453,578.01		12,453,578.01	11,188,270.00		11,188,270.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	23,277.77		23,277.77	16,000.00		16,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>			<b>2010-11 Actual</b>	<b>2011-12 Budget</b>		
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			8,175,649.32			7,413,415.87
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9304			0.9401
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			7,413,415.87			7,144,283.00
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			3,146,697.91			3,265,802.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			180,396.00			169,587.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			4,351,818.96			3,973,046.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			4,351,818.96			3,973,046.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			14,042.20			10,366.88
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,160,740.11			3,276,168.88
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			4,337,776.76			3,962,679.12
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,160,740.11			
b. State Subventions (Line D8)			4,337,776.76			
c. Less: Excluded Appropriations (Line C23)			85,101.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			7,413,415.87			

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>			<b>2010-11 Actual</b>			<b>2011-12 Budget</b>
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			7,413,415.87			7,144,283.00
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			7,413,415.87			

\* Please provide below an explanation for each entry in the adjustments column.  
 \*\* Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Betty Skala  
Gann Contact Person

530-934-6600  
Contact Phone Number