

WILLOWS UNIFIED SCHOOL DISTRICT
Office of the Superintendent

Date: 08/13/09

Request For Placement on Board Agenda:

AGENDA TOPIC: GANN RESOLUTION

PRESENTER: Betty Skala, Director of Business Services

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 15th 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 2008-09 actuals and 2009-10 budget.

WILLOWS UNIFIED SCHOOL DISTRICT

RESOLUTION FOR ADOPTING THE "GANN" LIMIT
RESOLUTION NO. 2009-10-04

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 2008-09 school year and a projected Gann Limit for the 2009-10 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 2008-09 and 2009-10 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 2008-09 and 2009-10 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.

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

Date

Clerk, Board of Trustees

Certification:

I, Dr. Steve Olmos, 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

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2007-08 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2007-08 Actual			2008-09 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	8,323,445.50		8,323,445.50			8,689,201.83
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	1,726.16		1,726.16			1,727.83
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2007-08			Adjustments to 2008-09		
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. CURRENT YEAR GANN ADA (2008-09 data should tie to Principal Apportionment Attendance Software reports)	2008-09 P2 Report			2009-10 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	1,678.17		1,678.17	1,667.12		1,667.12
2. ROC/P ADA**			0.00			0.00
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**	34,763.00		34,763.00	0.00		0.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			49.66			0.00
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			1,727.83			1,667.12
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			1,727.83			1,667.12
C. LOCAL PROCEEDS OF TAXES TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2008-09 Actual			2009-10 Budget		
1. Homeowners' Exemption (Object 8021)	49,971.48		49,971.48	49,971.00		49,971.00
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)	3,287,413.37		3,287,413.37	3,666,032.00		3,666,032.00
5. Unsecured Roll Taxes (Object 8042)	154,341.65		154,341.65	142,868.00		142,868.00
6. Prior Years' Taxes (Object 8043)	(15,787.99)		(15,787.99)	0.00		0.00
7. Supplemental Taxes (Object 8044)	99,814.99		99,814.99	135,000.00		135,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(363,153.00)		(363,153.00)
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 (Objects 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)	(72,165.00)		(72,165.00)	(66,375.00)		(66,375.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,503,588.50	0.00	3,503,588.50	3,564,343.00	0.00	3,564,343.00
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)	3,503,588.50	0.00	3,503,588.50	3,564,343.00	0.00	3,564,343.00

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			112,194.00			115,106.00
OTHER EXCLUSIONS						
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)			112,194.00			115,106.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	6,097,303.04		6,097,303.04	5,225,952.00		5,225,952.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(3,227.00)		(3,227.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)**	0.00	131,441.00	131,441.00	0.00	124,501.00	124,501.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)**	0.00		0.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)**	209,659.00		209,659.00	0.00	198,608.00	198,608.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)**	(2,232.00)		(2,232.00)	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)**	0.00		0.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)**	0.00		0.00	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 8480)**	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	572,985.00		572,985.00	239,904.00		239,904.00
35. Class Size Reduction, Grade 9 (Object 8435)**	0.00	36,636.00	36,636.00	0.00	29,599.00	29,599.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	6,874,488.04	168,077.00	7,042,565.04	5,465,856.00	352,708.00	5,818,564.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	280,324.00		280,324.00	198,128.00		198,128.00
38. TOTAL STATE AID (Lines C36 plus C37)	7,154,812.04	168,077.00	7,322,889.04	5,663,984.00	352,708.00	6,016,692.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	14,367,311.50		14,367,311.50	12,606,076.00		12,606,076.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	59,704.09		59,704.09	70,000.00		70,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			8,323,445.50			8,689,201.83
2. Inflation Adjustment			1.0429			1.0062
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0010			0.9649
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			8,689,201.83			8,436,192.95
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,503,588.50			3,564,343.00
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)			207,339.60			200,054.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			5,297,807.33			4,986,955.95
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			5,297,807.33			4,986,955.95
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])			36,727.27			47,749.47
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,540,315.77			3,612,092.47
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)			5,261,080.06			4,939,206.48
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,540,315.77			
b. State Subventions (Line D8)			5,261,080.06			
c. Less: Excluded Appropriations (Line C23)			112,194.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			8,689,201.83			

	2008-09 Calculations			2009-10 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) If not zero report amount to: Michael C. Genest, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2008-09 Actual			2009-10 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			8,689,201.83			8,436,192.95
12. Appropriations Subject to the Limit (Line D9d)			8,689,201.83			

* Please provide below an explanation for each entry in the adjustments column.
 ** The reporting for this item may have been affected by SBX3 4 (Chapter 12, Statutes of 2009). Manual adjustment may be required. Refer to the SACS Software User Guide (press F1 from the open form) for detailed instructions.

Have adjusted 2008-09 for Morgan Hart and supplemental instruction as it did not extract even though we used appropriate RS code and/or object code.

2000-10 have adjusted to reflect what we anticipate for instruction, CDS and Morgan Hart.

Betty Skala
Gann Contact Person

530-934-6600, ext 5
Contact Phone Number