



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1h\_\_

**Financial Considerations:** Provide detailed calculations for Gann Appropriation Limitation.

**LCAP Goal(s):** Family and Community Engagement; Operational Excellence

**Documents Attached:**

1. Resolution No. 3437: Estimate Gann Appropriation Limitation for 2024-25
2. 2023-24 and 2024-25 Appropriations Limit Calculations

**Estimated Time of Presentation:** N/A

**Submitted by:** Janea Marking, Chief Business and Operations  
Officer

**Approved by:** Lisa Allen, Superintendent

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**RESOLUTION NO. 3437**

**RESOLUTION TO ESTIMATE GANN APPROPRIATION  
LIMITATION FOR 2024-2025**

**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

**WHEREAS**, the Sacramento City Unified School District must establish a revised Gann Appropriation Limitation for 2023-24 and a projected Gann Appropriation Limitation for 2024-25, in accordance with the provisions of the amendment and applicable statutory law; and

**WHEREAS**, the Board of Education finds that the proposed appropriations of the 2024-25 budget do not exceed the Gann Limitation;

**NOW, THEREFORE, BE IT RESOLVED** that the Sacramento City Unified School District Board of Education resolves the following:

1. Provide public notice that the attached Gann Appropriation Limitation calculations are made in accordance with the law and that this board does hereby declare that the proposed appropriation of the 2023-24 and 2024-25 actuals and budget does not exceed the limitations imposed by Proposition No. 4 of 1979.
2. That the Superintendent provides copies of the resolution, along with appropriate attachments, to interested citizens of this District.

**PASSED AND ADOPTED** by the Sacramento City Unified School District Board of Education on this 19<sup>th</sup> day of September 2024 by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_

ATTESTED TO:

\_\_\_\_\_  
Lisa Allen  
Secretary of the Board of Education

\_\_\_\_\_  
Lavinia Grace Phillips  
President of the Board of Education

|   |                |                |               |                |
|---|----------------|----------------|---------------|----------------|
|   |                |                |               |                |
|   |                |                |               |                |
| Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE   |                |                |               |                |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT<br>(Preload/Line D11, PY column)   | 281,892,018.80 | 281,892,018.80 |               | 295,821,182.95 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)   | 33,601.89      | 33,601.89      |               | 33,761.52      |
| ADJUSTMENTS TO PRIOR YEAR LIMIT   |                |                |               |                |
| 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<br>(Lines A3 plus A4 minus A5)   |                | 0.00           |               | 0.00           |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA<br>(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) |                |                |               |                |
| Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district                       |                |                |               |                |
| 1. Total K-12 ADA (Form A, Line A6)   | 33,761.52      | 33,761.52      | 33,604.43     | 33,604.43      |
| 2. Total Charter Schools ADA (Form A, Line C9)  | 0.00           | 0.00           | 0.00          | 0.00           |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)  |                | 33,761.52      |               | 33,604.43      |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  |                |                |               |                |
| 1. Homeowners' Exemption (Object 8021)  | 672,471.18     | 672,471.18     | 660,685.00    | 660,685.00     |
| 2. Timber Yield Tax (Object 8022)   | 18.18          | 18.18          | 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)   | 95,187,775.99  | 95,187,775.99  | 95,962,615.00 | 95,962,615.00  |
| 5. Unsecured Roll Taxes (Object 8042)   | 3,608,291.40   | 3,608,291.40   | 3,339,725.00  | 3,339,725.00   |
| 6. Prior Years' Taxes (Object 8043)   | 1,158,378.69   | 1,158,378.69   | 742,967.00    | 742,967.00     |
| 7. Supplemental Taxes (Object 8044)   | 2,160,043.36   | 2,160,043.36   | 4,509,791.00  | 4,509,791.00   |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)  | 25,909,895.92  | 25,909,895.92  | 21,094,643.00 | 21,094,643.00  |





