

**EL DORADO COUNTY BOARD OF EDUCATION
RESOLUTION NO. 2016-11**

FOR 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 as defined in Government Code §§ 7900 – 7914, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the County Board of Education must establish a revised Gann Limit for the 2015-2016 fiscal year and a projected Gann Limit for the 2016-2017 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 2015-2016 and 2016-2017 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 2015-2016 and 2016-2017 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.

I hereby certify the foregoing to be a full, true, and correct copy of a resolution duly adopted by the governing board of the El Dorado County Office of Education at a regular meeting of said board held at Placerville, California on October 4, 2016.

Date: October 4, 2016

Rich Fischer, President
El Dorado County Board of Education

ATTEST:

Ed Manansala, Ed.D., County Superintendent
and Executive Officer of the Board



	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2014-15 Actual			2015-16 Actual		
(2014-15 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE) PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	6,716,174.28		6,716,174.28			6,646,408.27
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	6,605,784.77		6,605,784.77			6,799,831.68
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	13,321,959.05	0.00	13,321,959.05			13,446,239.95
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	879.63		879.63			838.42
5. Other ADA (Preload/Line B4, PY column)	24,597.35		24,597.35			24,387.40
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2014-15			Adjustments to 2015-16		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
6. Reorganizations and Other Transfers						
7. Temporary Voter Approved Increases						
8. Less: Lapses of Voter Approved Increases						
9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00
10. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A9)	0.00		0.00	0.00		0.00
11. Adjustments to Other Services Portion (Lines A9 minus A10)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)						
12. Adjustments to Program ADA						
13. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2015-16 Annual Report			2016-17 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	36.93		36.93	35.69		35.69
2. Total Charter Schools ADA (Form A, Line C9)	801.49		801.49	850.92		850.92
3. Total Current Year ADA (Lines B1 through B2)	838.42	0.00	838.42	886.61	0.00	886.61
	2015-16 P2 Report			2016-17 P2 Estimate		
CURRENT YEAR OTHER ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			24,387.40			24,138.70
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2015-16 Actual			2016-17 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	57,992.66		57,992.66	56,860.00		56,860.00
2. Timber Yield Tax (Object 8022)	8,224.00		8,224.00	6,806.00		6,806.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	5,628,232.03		5,628,232.03	5,635,910.00		5,635,910.00
5. Unsecured Roll Taxes (Object 8042)	113,949.62		113,949.62	111,653.00		111,653.00
6. Prior Years' Taxes (Object 8043)	1,329.98		1,329.98	2,320.00		2,320.00
7. Supplemental Taxes (Object 8044)	99,412.56		99,412.56	61,829.00		61,829.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	666,845.08		666,845.08	633,243.00		633,243.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,059.31		1,059.31	1,096.00		1,096.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	239.81		239.81	165.00		165.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	21,993.00		21,993.00	20,531.00		20,531.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	1,241,503.00		1,241,503.00	1,210,254.00		1,210,254.00
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	7,840,781.05	0.00	7,840,781.05	7,740,667.00	0.00	7,740,667.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62) 18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	7,840,781.05	0.00	7,840,781.05	7,740,667.00	0.00	7,740,667.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			376,020.15			396,241.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			376,020.15			396,241.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	8,813,292.00		8,813,292.00	9,821,280.00		9,821,280.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(14,486.00)		(14,486.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	8,798,806.00	0.00	8,798,806.00	9,821,280.00	0.00	9,821,280.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	47,939,810.46		47,939,810.46	48,532,098.00		48,532,098.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	90,075.59		90,075.59	49,000.00		49,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2015-16 Actual			2016-17 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A10)			6,716,174.28			6,646,408.27
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.9532			1.0575
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			6,646,408.27			7,406,011.32
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			6,605,784.77			6,799,831.68
6. Inflation Adjustment			1.0382			1.0537
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			0.9915			0.9898
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			6,799,831.68			7,091,899.82
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			13,446,239.95			14,497,911.14
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			7,840,781.05			7,740,667.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			5,981,479.05			7,153,485.14
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			26,019.96			15,052.95
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			7,866,801.01			7,755,719.95
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			5,955,459.09			7,138,432.19
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			7,866,801.01			
b. State Subventions (Line D13)			5,955,459.09			
c. Less: Excluded Appropriations (Line C24)			376,020.15			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			13,446,239.95			

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
16. Apply to Program and Other Services a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	0.00		0.00			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			0.00			
c. Final Program Portion of Limit (Lines D4 plus D16a)			6,646,408.27			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			6,799,831.68			
SUMMARY						
	2015-16 Actual			2016-17 Budget		
17. Adjusted Appropriations Limit (Lines D16c plus D16d)			13,446,239.95			14,497,911.14
18. Appropriations Subject to the Limit (Line D14d)			13,446,239.95			

* Please provide below an explanation for each entry in the adjustments column.

Diane Lacombe, Director Internal Business
Gann Contact Person

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Contact Phone Number