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Linden Unified School District

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Superintendent
Janet Handlev

6.2

DATE: September 17, 2014
TO: Board of Education
FROM: Ron Fortenberry, Chief Business Officer
SUBJECT: **APPROVE RESOLUTION 091714 – R-4 ESTABLISHING THE APPROPRIATION LIMITATIONS FOR 2013-14 AND 2014-15 IN ACCORDANCE WITH THE PROVISIONS OF ARTICLE XIII-B OF THE CALIFORNIA CONSTITUTION**

BACKGROUND:

The electorate passed Proposition 4, commonly known as the “Gann Limit”, so named for Paul Gann, one of the co-authors of Proposition 13, the property tax reform act of 1978. It was the intention of Proposition 4 to limit the expansion of state and local public agencies’ expenditures to growth based on two factors; increases in cost of living and population growth. The measure requires that all public agencies adopt an appropriations limitation each fiscal year. Initially, the Appropriation Limitation was on a single agency basis.

In June of 1990, the voters passed Proposition 111, which modified the previous appropriations limitation requirements of Proposition 4, as follows:

The total annual appropriations subject to limitation of the State and of each local government shall not exceed the appropriations limit of the entity of government for the prior year adjusted for the change in the cost of living and the change in population.

Chaptered in Article XIII B of the California Constitution and Government Code §7900-7914, these two measures specify that the new limit be based on the prior year's appropriations limit, adjusted for cost of living and population. Proposition 111 changed the limitation to be the total calculations of all state educational agencies combined. Thus, Linden Unified School District's calculations are reported to the State Superintendent of Schools as a form within the Unaudited Actuals (Form GANN).

The combined calculations of all educational entities continues to result in conformance with the provisions of Propositions 4 and 111.

FISCAL IMPACT: None

RECOMMENDATION: It is recommended the Board of Education adopt Resolution 091714 – R-4 establishing the Appropriation Limits for 2013-14 (Revised) and 2014-15 (Projected) in accordance with the provisions of Article XIII-B of the California Constitution.



A RESOLUTION OF THE BOARD OF TRUSTEES OF THE LINDEN UNIFIED SCHOOL DISTRICT, COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA ESTABLISHING THE APPROPRIATION LIMITATIONS (GANN LIMITS) FOR 2013-14 (REVISED) AND 2014-15

RESOLUTION 091714 – R4

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 established 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 2013-2014 fiscal year and a projected Gann Limit for the 2014-2015 fiscal year; and

WHEREAS, local education agencies are required to report their Appropriates Limits, Appropriations Subject to Limitation, and the amount of state aid excluded to the Superintendent of Public Instruction and the Director of Finance; and

WHEREAS, the District must recalculate an Appropriations Limit for the 2014-15 fiscal year in accordance with the provisions of Senate Bill 98 and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached worksheet of the Gann Limit for the 2013-14 and 2014-15 fiscal years are made in accordance with applicable constitutional and statutory law and that the following Gann Limits are so determined:

(1) 2013-2014 (Revised)	\$14,738,631.42
(2) 2014-15 (Projected)	\$14,859,132.28

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with appropriated attachments to interested citizens of this district.

PASSED AND ADOPTED this 17th day of September, 2014, by the following vote of the members thereof:

AYES:

NOES:

ABSENT:

ABSTAIN:

Diana Machado, President
Board of Education
Linden Unified School District