RESOLUTION NO. 007-24/25

Establishing Gann Appropriation Limitations for 2023-2024 and 2024-2025

WHEREAS, in November 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 appropriations limitations, commonly called "Gann Limits," for public agencies, including school districts; and

WHEREAS, the District must establish a revised Gann Limit for the 2023-2024 fiscal year and a projected Gann Limit for the 2024-2025 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that the Livermore Valley Joint Unified School District Board of Education does provide public notice that the attached calculations and documentation of the Gann Limits for 2023-2024 (\$110,137,705.38) and 2024-2025 (\$115,174,637.47) fiscal years are made in accord with applicable constitutional and statutory law; and

BE IT FURTHER RESOLVED that the Livermore Valley Joint Unified School District Board of Education does hereby declare that the appropriations in the Budget for the 2023-2024 and 2024-2025 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 by the Governing Board of the Livermore Valley Joint Unified School District on this 17th day of September, 2024, by the following vote:

AYES:	Prusso	_Wang	Bueno	Drouin	_Guzmán
NOES:	Prusso	_Wang	Bueno	Drouin	_Guzmán
ABSTENTIONS:	Prusso	_Wang	_Bueno	_ Drouin	_Guzmán
ABSENT:	Prusso	_Wang	Bueno	Drouin	Guzmán

Clerk of the Board of Education, Livermore Valley Joint Unified School District of Alameda County and Contra Costa County, State of California Livermore Valley Joint Unified Alameda County

		2023-24 Calculations		2024-25 Calculations		
	Extracted Data		Entered Data/ Totals	Extracted Data		Entered Da Totals
PRIOR YEAR DATA	Data	Adjustments* 2022-23 Actual	Iotais	Data	Adjustments* 2023-24 Actual	Iotais
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE		2022-25 Actual			2023-24 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
(Preload/Line D11, PY column)	104,587,406.51		104,587,406.51			110,137,70
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	12,164.21		12,164.21			12,26
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23		Adjustments to 2023		3-24	
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			
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)						
CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter		2023-24 P2 Repor	τ	2	024-25 P2 Estima	te
schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	12,265.19		12,265.19	12,377.98		12,37
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			12,265.19			12,37
CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2023-24 Actual			2024-25 Budget	
AID RECEIVED		2023-24 Actual			2024-25 Buuget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	260,335.00		260,335.00	257,301.00		257,30
2. Timber Yield Tax (Object 8022)	0.00		0.00	17.00		
3. Other Subventions/In-Lieu Taxes (Object 8029)	528,272.93		528,272.93	294,033.00		294,0
4. Secured Roll Taxes (Object 8041)	56,330,108.69		56,330,108.69	56,130,683.00		56,130,68
5. Unsecured Roll Taxes (Object 8042)	3,023,217.34		3,023,217.34	3,918,783.00		3,918,78
6. Prior Years' Taxes (Object 8043)	(286, 197.89)		(286, 197.89)	(249,205.00)		(249,20
7. Supplemental Taxes (Object 8044)	1,467,652.06		1,467,652.06	1,872,887.00		1,872,8
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	21,258,824.95		21,258,824.95	21,290,002.00		21,290,00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		
11. Comm. Redev elopment Funds (objects 8047 & 8625)	2,025,016.31		2,025,016.31	1,726,035.00		1,726,03
12. Parcel Taxes (Object 8621)	3,970,586.47		3,970,586.47	3,978,207.00		3,978,20
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		
14. Penalties and Int. from Delinquent Non-LCFF						
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS	00 577 045 00	0.00	00 577 045 00	00 040 740 00	0.00	00 040 7
(Lines C1 through C15) OTHER LOCAL REVENUES (Funds 01, 09, and 62)	88,577,815.86	0.00	88,577,815.86	89,218,743.00	0.00	89,218,7
17. To General Fund from Bond Interest and Redemption						
Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		
18. TOTAL LOCAL PROCEEDS OF TAXES						
(Lines C16 plus C17)	88,577,815.86	0.00	88,577,815.86	89,218,743.00	0.00	89,218,74
EXCLUDED APPROPRIATIONS		°				
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,802,019.23			1,752,20
19b. Qualified Capital Outlay Projects		1			1	
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,866,129.48		5,866,129.48	6,249,185.00		6,249,18
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs 22. Other Unfunded Court-ordered or Federal Mandates						
22. Other of indiced Court-ordered of Pederal Mandates 23. TOTAL EXCLUSIONS (Lines C19 through C22)	5,866,129.48	0.00	7,668,148.71	6,249,185.00	0.00	8,001,3
······································	0,000,120.40	0.00	1,000,140.71	5,215,100.00	0.00	5,001,00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	66,905,998.76		66,905,998.76	65,358,317.00		65,358,31
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	785,390.93		785,390.93	0.00		
26. TOTAL STATE AID RECEIVED						
	67,691,389.69	0.00	67,691,389.69	65,358,317.00	0.00	65,358,3
(Lines C24 plus C25)						
(Lines C24 plus C25) DATA FOR INTEREST CALCULATION 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	207,249,279.87		207,249,279.87	196,848,721.00		196,848,72

SACS Financial Reporting Software - SACS V10.1 File: GANN_District, Version 9

Unaudited Actuals Fiscal Year 2023-24 School District Appropriations Limit Calculations

Alameda County School District Appropriations Limit Cald	culations					4ACYCK(2023-24)
	2023-24			2024-25		
	Calculations			Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments	Data	Aujustinents	Totais	Data	Aujustinentis	Totals
(Funds 01, 09, and 62; objects 8660 and 8662)	1,628,759.45		1,628,759.45	500,000.00		500,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		2023-24 Actual	,,		2024-25 Budget	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			104,587,406.51			110,137,705.38
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided						
by [A2 plus A7]) (Round to four decimal places)			1.0083			1.0092
4. PRELIMINARY APPROPRIATIONS LIMIT						
(Lines D1 times D2 times D3)			110,137,705.38			115,174,637.47
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			88,577,815.86			89,218,743.00
6. Preliminary State Aid Calculation						
Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater a. than Line C26 or less than zero)			1,471,822.80			1,485,357.60
Maximum State Aid in Local Limit /Lesser of Line C26 or Lines D4 minus D5 plus C23: but			1, 11 1,022.00			1,100,001.00
b. not less than zero)			29,228,038.23			33,957,283.47
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			29,228,038.23			33,957,283.47
7. Local Revenues in Proceeds of Taxes						
Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5						
pius Doc])			933,162.69	-		313,666.49
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			89,510,978.55			89,532,409.49
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			28,294,875.54			33,643,616.98
9. Total Appropriations Subject to the Limit				•		
a. Local Revenues (Line D7b)			89,510,978.55			
b. State Subventions (Line D8)			28,294,875.54			
c. Less: Excluded Appropriations (Line C23)			7,668,148.71			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			,,			
(Lines D9a plus D9b minus D9c)			110,137,705.38			
10. Adjustments to the Limit Per						
Government Code Section 7902.1						
(Line D9d minus D4)			0.00			
SUMMARY		2023-24 Actual			2024-25 Budget	
11. Adjusted Appropriations Limit						
(Lines D4 plus D10)			110,137,705.38	-		115,174,637.47
12. Appropriations Subject to the Limit (Line D9d)			110,137,705.38			
(Line Dod)			110,137,703.30			
"* Please provide below an explanation for each entry in the adjustments column."						
Kayla Wasley	kwasley @lvjusdJ			925-606-3253		
	kwasłey @łv jusd. Contact Email Ar			925-606-3253 Contact Phone I	Number	