

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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	<b>2022-23 Actual</b>			<b>2023-24 Actual</b>		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	104,587,406.51		104,587,406.51			110,137,705.38
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	12,164.21		12,164.21			12,265.19
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2022-23</b>			<b>Adjustments to 2023-24</b>		
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>B. CURRENT YEAR GANN ADA</b>	<b>2023-24 P2 Report</b>			<b>2024-25 P2 Estimate</b>		
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)	12,265.19		12,265.19	12,377.98		12,377.98
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)			12,265.19			12,377.98
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	260,335.00		260,335.00	257,301.00		257,301.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	17.00		17.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	528,272.93		528,272.93	294,033.00		294,033.00
4. Secured Roll Taxes (Object 8041)	56,330,108.69		56,330,108.69	56,130,683.00		56,130,683.00
5. Unsecured Roll Taxes (Object 8042)	3,023,217.34		3,023,217.34	3,918,783.00		3,918,783.00
6. Prior Years' Taxes (Object 8043)	(286,197.89)		(286,197.89)	(249,205.00)		(249,205.00)
7. Supplemental Taxes (Object 8044)	1,467,652.06		1,467,652.06	1,872,887.00		1,872,887.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	21,258,824.95		21,258,824.95	21,290,002.00		21,290,002.00
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)	2,025,016.31		2,025,016.31	1,726,035.00		1,726,035.00
12. Parcel Taxes (Object 8621)	3,970,586.47		3,970,586.47	3,978,207.00		3,978,207.00
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-LCFF 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)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	88,577,815.86	0.00	88,577,815.86	89,218,743.00	0.00	89,218,743.00
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)	88,577,815.86	0.00	88,577,815.86	89,218,743.00	0.00	89,218,743.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,802,019.23			1,752,204.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,866,129.48		5,866,129.48	6,249,185.00		6,249,185.00
<b>OTHER EXCLUSIONS</b>						
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)	5,866,129.48	0.00	7,668,148.71	6,249,185.00	0.00	8,001,389.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	66,905,998.76		66,905,998.76	65,358,317.00		65,358,317.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	785,390.93		785,390.93	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	67,691,389.69	0.00	67,691,389.69	65,358,317.00	0.00	65,358,317.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	207,249,279.87		207,249,279.87	196,848,721.00		196,848,721.00

