

SACRAMENTO COUNTY BOARD OF EDUCATION

ESTABLISHING THE 2023-2024 APPROPRIATIONS LIMIT

Resolution No. 23-14

October 17, 2023

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 appropriation limitations, commonly called “Gann Limits,” for public agencies; and

WHEREAS, the Sacramento County Office of Education must establish a revised Gann Limit for the 2022-2023 fiscal year and a projected Gann Limit for the 2023-2024 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 2022-2023 and 2023-2024 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 2022-2023 and 2023-2024 fiscal years do not exceed the limitations imposed by Article XIII-B and applicable statutory law; and

BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with appropriate attachments to interested citizens of this county; and

BE IT FURTHER RESOLVED that documentation establishing the appropriations limit, and the appropriations subject to limitation, be submitted to the State Superintendent of Public Instruction and the State Director of Finance.

PASSED AND ADOPTED by the Sacramento County Board of Education at its regular Board meeting on the 17th day of October 2023 by the following vote:

AYES	_____	_____
NOES	_____	_____
ABSENT	_____	_____
ABSTAIN	_____	_____

Bina Lefkovitz, Board President

David W. Gordon, Board Secretary

**SACRAMENTO COUNTY BOARD OF EDUCATION
COUNTY OFFICE APPROPRIATIONS LIMIT CALCULATIONS
Fiscal Year 2022-2023**

I. APPROPRIATIONS LIMIT	2022-2023 Calculations	2023-2024 Calculations
A. Prior Year Data		
1. Program Portion	\$ 2,220,684.00	\$ 2,220,684.00
2. Other Services Portion	<u>26,678,938.97</u>	<u>30,266,443.14</u>
3. Total Prior Year Limit	\$ 28,899,622.97	\$ 32,487,127.14
D. Preliminary Appropriations Limit		
1. Program Portion	\$ 2,220,684.00	\$ 2,220,684.00
2. Inflation Adjustment	1.0755	1.0444
3. Program Population Adjustment	<u>1.3999</u>	<u>1.0000</u>
4. Preliminary Program Limit (D1xD2xD3)	\$ 3,343,445.06	\$ 2,319,282.37
5. Other Services Portion	26,678,938.97	30,266,443.14
6. Inflation Adjustment	1.0755	1.0444
7. Other Services Population Adjustment	<u>1.0157</u>	<u>1.0092</u>
8. Preliminary Other Services Limit (D5xD6xD7)	<u>29,143,682.08</u>	<u>31,901,087.73</u>
9. Preliminary Total Appropriations Limit	\$ 32,487,127.14	\$ 34,220,370.10
II. APPROPRIATIONS SUBJECT TO THE LIMIT		
10. Local Revenues Excluding Interest	\$ 32,119,786.60	\$ 30,705,075.00
12a. Interest Counting in Local Limit	368,704.92	377,932.03
13. State Aid From Proceeds of Taxes	788,426.62	4,080,657.07
C20. Excluded Appropriations	<u>(789,791.00)</u>	<u>(943,294.00)</u>
14d. Total Appropriations Subject to the Limit	\$ 32,487,127.14	\$ 34,220,370.10
15. Adjustments to the Limit (D14d-D9; if negative then zero)	0.00	0.00
III. Summary	2022-2023 Actual	2023-2024 Budget
17. Adjusted Appropriations Limit	\$ 32,487,127.14	\$ 34,220,370.10