

OCEAN VIEW SCHOOL DISTRICT  
Huntington Beach, California

September 1, 2020

Resolution No. 07:2021

GANN AMENDMENT APPROPRIATIONS 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, commonly called "Gann Limits," for public agencies, including school districts; and,

**WHEREAS**, the District must establish a revised Gann limit for the 2019-20 fiscal year and a projected Gann Limit for the 2020–21 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 2019–20 and 2020–21 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 2019–20 and 2020–21 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.

ADOPTED BY A 5 - 0 VOTE ON THIS 1<sup>ST</sup> DAY OF SEPTEMBER, 2020.

SIGNED:



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Clerk/President/Secretary to the Board of Trustees

Huntington Beach  
County of Orange, State of California

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2018-19 Actual</b>			<b>2019-20 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	54,344,323.37		54,344,323.37			54,404,862.95
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	7,751.61		7,751.61			7,472.57
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2018-19</b>			<b>Adjustments to 2019-20</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> (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2019-20 P2 Report</b>			<b>2020-21 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	7,472.57		7,472.57	7,472.57		7,472.57
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)			7,472.57			7,472.57
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	197,869.83		197,869.83	205,036.00		205,036.00
2. Timber Yield Tax (Object 8022)	0.13		0.13	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	38,124,432.74		38,124,432.74	39,505,115.00		39,505,115.00
5. Unsecured Roll Taxes (Object 8042)	1,172,039.93		1,172,039.93	1,158,887.00		1,158,887.00
6. Prior Years' Taxes (Object 8043)	479,174.52		479,174.52	499,416.00		499,416.00
7. Supplemental Taxes (Object 8044)	834,586.14		834,586.14	864,812.00		864,812.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,430,934.00		2,430,934.00	2,387,305.00		2,387,305.00
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)	3,247,838.31		3,247,838.31	3,425,630.00		3,425,630.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
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)	46,486,875.60	0.00	46,486,875.60	48,046,201.00	0.00	48,046,201.00
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)	46,486,875.60	0.00	46,486,875.60	48,046,201.00	0.00	48,046,201.00



