



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 5.1

Meeting Date: September 10, 2026

Subject: **Approve Resolution No. 3604: Estimate Gann Appropriation
Limitation for 2025-26 and Gann Amendment Calculation for 2026-27**

- ☐ Information Item Only
- ☒ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Approve Resolution No.3604 – Estimate Gann Appropriation Limitation for 2025-26 and the Gann Amendment Calculation for 2026-27.

Background/Rationale: The Gann Limit (named for Paul Gann, the author of Proposition No. 4, which amended the State Constitution to establish this limit) is intended to constrain the growth in state and local government spending by linking year-to-year changes in expenditures to changes in inflation and population. Inflation for these purposes is currently the annual percentage change in California per capita personal income. For school agencies, change in Average Daily Attendance is used as a measurement of the change in population. Established in 1979 following the enactment of Proposition 13 and subsequently amended by Proposition 111, the Gann Limit applies to the state of California, cities, counties, and special districts as well as to school districts and county offices of education.

One of the provisions included in the Gann Limit (Proposition No. 4) is notification to the public prior to the adoption of the Gann Limitation for this district. This agenda item is the official notice of the Board of Education's intent to adopt a resolution on September 10, 2026. Also included with this agenda is Resolution No. 3604 relative to the 2025-26 Gann Appropriation Limitation and the worksheets for identifying the appropriation limitation.

Financial Considerations: Provide detailed calculations for Gann Appropriation Limitation.

LCAP Goal(s): Family and Community Engagement; Operational Excellence

Documents Attached:

1. Resolution No. 3604: Estimate Gann Appropriation Limitation for 2025-26
2. 2025-26 and 2026-27 Appropriations Limit Calculations

Estimated Time of Presentation: N/A

Submitted by: Angie Singh, Director III, Accounting Services

Approved by: Candy McArn, Superintendent

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

**RESOLUTION NO. 3604
RESOLUTION TO ESTIMATE GANN APPROPRIATION
LIMITATION FOR 2025-26**

WHEREAS, the California electorate did adopt at the November election of 1979, Proposition No. 4, commonly called the “Gann Amendment”; and

WHEREAS, the provisions of that amendment establish maximum appropriation limitations, commonly called the “Gann Appropriation Limitations,” for public agencies, including school districts; and

WHEREAS, the Sacramento City Unified School District must establish a revised Gann Appropriation Limitation for 2025-26 and a projected Gann Appropriation Limitation for 2026-27, in accordance with the provisions of the amendment and applicable statutory law; and

WHEREAS, the Board of Education finds that the proposed appropriations of the 2025-26 budget do not exceed the Gann Limitation;

NOW, THEREFORE, BE IT RESOLVED that the Sacramento City Unified School District Board of Education resolves the following:

1. Provide public notice that the attached Gann Appropriation Limitation calculations are made in accordance with the law and that this board does hereby declare that the proposed appropriation of the 2025-26 and 2026-27 actuals and budget does not exceed the limitations imposed by Proposition No. 4 of 1979.
2. That the Superintendent provides copies of the resolution, along with appropriate attachments, to interested citizens of this District.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 10th day of September 2026 by the following vote:

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

ATTESTED TO:

Cancy McArn
Secretary of the Board of Education

Tara Jeane
President of the Board of Education

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
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)	316,338,866.89		316,338,866.89			321,525,419.76
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	34,842.57		34,842.57			33,271.09
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
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. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
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)	33,271.09		33,271.09	32,716.89		32,716.89
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)			33,271.09			32,716.89
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	651,403.36		651,403.36	648,686.00		648,686.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	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)	104,491,250.32		104,491,250.32	104,254,430.00		104,254,430.00
5. Unsecured Roll Taxes (Object 8042)	4,253,553.28		4,253,553.28	3,791,291.00		3,791,291.00
6. Prior Years' Taxes (Object 8043)	542,601.70		542,601.70	923,403.00		923,403.00
7. Supplemental Taxes (Object 8044)	1,681,148.72		1,681,148.72	2,617,554.00		2,617,554.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	25,120,240.12		25,120,240.12	19,502,447.00		19,502,447.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	1,122.93		1,122.93	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	15,557,309.30		15,557,309.30	15,090,532.00		15,090,532.00
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)	152,298,629.73	0.00	152,298,629.73	146,828,343.00	0.00	146,828,343.00
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)	152,298,629.73	0.00	152,298,629.73	146,828,343.00	0.00	146,828,343.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	26,074,905.25		26,074,905.25	25,092,750.14		25,092,750.14
OTHER EXCLUSIONS						
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)	26,074,905.25	0.00	26,074,905.25	25,092,750.14	0.00	25,092,750.14
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	363,437,862.00		363,437,862.00	381,609,838.59		381,609,838.59
25. LCFF State Aid - Prior Years (Object 8019)	(6,066,410.11)		(6,066,410.11)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	357,371,451.89	0.00	357,371,451.89	381,609,838.59	0.00	381,609,838.59
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	762,651,357.76		762,651,357.76	777,757,420.61		777,757,420.61
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,550,487.79		3,550,487.79	2,292,294.53		2,292,294.53

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			316,338,866.89			321,525,419.76
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9549			0.9833
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			321,525,419.76			331,805,664.54
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			152,298,629.73			146,828,343.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			3,992,530.80			3,926,026.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			195,301,695.28			210,070,071.68
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			195,301,695.28			210,070,071.68
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,625,805.95			1,055,000.74
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			153,924,435.68			147,883,343.74
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)			193,675,889.33			209,015,070.94
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			153,924,435.68			
b. State Subventions (Line D8)			193,675,889.33			
c. Less: Excluded Appropriations (Line C23)			26,074,905.25			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			321,525,419.76			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			321,525,419.76			331,805,664.54
12. Appropriations Subject to the Limit (Line D9d)			321,525,419.76			

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