

PALERMO UNION SCHOOL DISTRICT

7390 Bulldog Way
Palermo, CA 95968-9700
(530) 533-4842
Fax (530) 532-1047

Superintendent
Kathleen Andoe-Nolind

Board of Trustees
Debbie Hoffman
Jessica King
Loretta Long
William Bynum
Cody Nissen

Helen Wilcox School
5737 Autrey Lane
Oroville, CA 95966
(530) 533-7626
Fax (530) 533-6949
Heather Scott, Principal

Honcut School
68 School Street
Oroville, CA 95966
(530) 742-5284
Fax (530) 742-2955
Heather Scott, Principal

Palermo School
7350 Bulldog Way
Palermo, CA 95968
(530) 533-4708
Fax (530) 532-7801
Andee Farrar, Principal

Golden Hills School
2400 Via Canela
Oroville, CA 95966
(530) 532-6000
Fax (530) 534-7982
Kristi Robinson, Principal

An Equal Opportunity Employer

BOARD MEETING AGENDA

October 9, 2019

Place: District Office

7390 Bulldog Way, Palermo, CA 95968

Palermo School Tour 4:15pm

**The Board will reconvene at the Regular Board Meeting
in the District Office Board Room**

5:00 p.m.

5:00 p.m. (Closed Session – Student Matters)

5:30 p.m. Open Session

[Note: The Board of Trustees may take action on any item posted on this Agenda. Members of the public may directly address the Board concerning any item on this Agenda prior to or during the Board consideration of that item, as determined by the Board President. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in these meetings, please contact the Superintendent's Office (530) 533-4842, ext. 7. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to these meetings. This Agenda and all supporting documents are available for public review at the District Office, 7390 Bulldog Way, Palermo, CA. Documents that have been distributed to the Board less than 72 hours before the meeting are available for public inspection at the District Office, 7390 Bulldog Way, Palermo, CA 95968]

INTRODUCTION

1. **Call to Order.** (Time _____)
2. **Flag Salute.**
3. **Roll Call.**
4. **Approval of Agenda.**

ACTION _____ MOTION _____ SECOND _____ VOTE _____

CLOSED SESSION (Time _____)

Closed session for the purpose of discussing Student Matters/Discipline, in accordance with Education Code Sections 48918 and 35146, regarding Expulsion Case No. 01/19/07, ID# 186545.

OPEN SESSION (Time _____)

REPORT ON ACTION(S) TAKEN IN CLOSED SESSION

ACTIONS ITEMS

5. Action on Expulsion Case No. 01/19/07, I.D. No. 186545.
 - a. Action No. 1 - Finding of Fact.

ACTION _____ MOTION _____ SECOND _____ VOTE _____

- b. Action No. 2 – Action Pending Expulsion.

ACTION _____ MOTION _____ SECOND _____ VOTE _____

6. **Tell Me Something Good – Site and Student Recognition**

- a. Golden Hills 5th grade team had a great time at High Sierra. Four fun days getting to know and connecting with their students.
- b. One morning a 3rd grade student, initials EC, said, “Mrs. Scott, I have something good! I love Helen Wilcox!”
- c. Mrs. Ruff’s class was the first grade to have enough Perfect Attendance days to complete their attendance sheet out that spells “Helen Wilcox Elementary”
- d. As of September 27th, 173 students have leveled up in LEXIA Core 5. (there are 21 levels in the K-5 program)
- e. The 2nd and 3rd teams’ teachers watched a webinar about REFLEX on August 30th. Since then: 274 students have reached a 41.4% fluency gain, over 11,000 fact gain, 428,000 facts solved and 47% reached a green light! Students must work very quickly to solve fact problems to reach the ‘green light! (Addition and subtraction then multiplication and division)
- f. The Kindergarten and 1st grade teams watched a webinar about DREAMBOX on September 6th. Kindergarten is averaging 4 lessons a week and 1st grade is averaging 7 lessons a week. There has been 13% average growth and 3,811 lessons completed!

7. **Audience with the Board.**

Non-Agenda Items:

At this time the Board President will invite anyone in the audience wishing to address the Board on a matter not listed on the agenda to stand, state your name for the record and make your presentation. Presentations may be limited to five (5) minutes. The Brown Act, however, does not allow the Governing Board to discuss or take action on any item that is not on the posted agenda. The item may, by Board direction, be placed on a later Board Meeting Agenda for discussion and/or action. The Board may direct the Superintendent to investigate the subject and present a follow-up report at a future Board Meeting.

8. **Audience with the Board.**

Agenda Items:

This is the time the Board President will invite anyone in the audience wishing to address the Board on a matter that is on the agenda to state your name and the agenda item on which you wish to speak. When that item comes up on the agenda you will be asked to stand and repeat your name for the record, and make your presentation [five (5) minute time limit per person].

9. **CONSENT AGENDA**

The consent agenda will be approved by a single motion and vote unless items are removed by a Board member and placed on the regular agenda for discussion and action.

Action Items

- a. Minutes of September 25, 2019 Regular Board Meeting.

9. **CONSENT AGENDA** (continued)

b. **Surplus and Obsolete Requests.**

Requests to declare surplus/obsolete equipment and District property be approved and the Superintendent be directed to dispose of said equipment and property, according to the appropriate method, including disposal, as per Education Code Sections 60500-01, 60510-11, 60520-21, 60530, and Board Policy #3270. Surplus/Obsolete Items (which may include disposal of surplus property in the local dump or donation to a charitable organization due to value of such property not defraying the cost of its sale. All items below are valued at less than \$2,500).

Surplus/Obsolete Items:

Note: Paperwork on these items is available at the District Office for review.
24 California History-Social Science textbooks, Houghton Mifflin, 2007
1 History – Social Science textbook, Houghton Mifflin, 2007, teachers edition
34 History-Social Science textbooks, Houghton Mifflin 2007

Reports

c. Events Calendar.

REFERENCE #1

d. Williams Quarterly Report (July, August, September 2019)

REFERENCE #2

e. Donation from EScripts in the amount of \$106.44 to Golden Hills School.

f. Donation from EScripts in the amount of \$183.21 to Helen Wilcox School.

g. Donation from Romo Loseth of school supplies with a value of \$10 to Helen Wilcox School.

CONSENT AGENDA APPROVAL:

ACTION____MOTION____SECOND____ VOTE_____

10. **ITEMS REMOVED FROM CONSENT AGENDA**

a.

ACTION____MOTION____SECOND____ VOTE_____

b.

ACTION____MOTION____SECOND____ VOTE_____

11. **Staff Reports/Business Items.**

- a. It is recommended the 2018-2019 Unaudited Actuals Report (SACS) be approved.

ACTION____MOTION____SECOND____ VOTE_____

- b. It is recommended Board Resolution No.19-14 to adopt the 2018-2019 actual and the 2019-2020 estimated School District GANN Limit Calculations be approved.

ACTION____MOTION____SECOND____ VOTE_____

REFERENCE #3

- c. Board discussion and action regarding the Honcut well.

ACTION____MOTION____SECOND____ VOTE_____

- d. California School Employees Association, Bargaining Unit 366.
(Comments from CSEA, if any, to the Governing Board.)

- e. Palermo Teachers Association Bargaining Unit (PTA/CTA/NEA).
(Comments from PTA, if any, to the Governing Board.)

12. **Board Policies and Administrative Regulations.**

13. **Correspondence.**

Reading Intervention parent letter

14. **Superintendent's Reports.**

15. **Board Items.**

CLOSED SESSION (Time_____)

1. Closed session regarding matters of personnel/employment/ resignation/retirement all in accordance with Government Code Section 54957.
2. Matters of negotiations with the Palermo Teachers Association (PTA/CTA/NEA) and Classified School Employees Association, Bargaining Unit 366, in accordance with Government Code Section 54957.6, with designated representative Kathleen Andoe-Nolind, Superintendent; and matters of negotiations with unrepresented groups, certificated management and classified management/ confidential, in accordance with Government Code Section 54957.6, with designated representative Kathleen Andoe-Nolind, Superintendent.

OPEN SESSION (Time _____)

REPORT ON ACTION(S) TAKEN IN CLOSED SESSION

ACTION ITEMS

16. **Personnel – Recommendation: Approval.** (Pending successful completion of pre-employment requirements.)

Certificated:

- a. Katie Woodward, certificated substitute, effective September 10, 2019
- b. David Hanley, certificated substitute, effective September 25, 2019
- c. Lindsay Dailey, stipend, Girls on the Run, Golden Hills, effective October 10, 2019

Child Development Program:

- d. Jasmine Cano, substitute instruction aide, child development, class 4, step 1, effective October 3, 2019

ACTION _____ MOTION _____ SECOND _____ VOTE _____

ADJOURNMENT (Time _____)

REGULAR BOARD MEETING

The meeting was moved at the request of the Presiding Officer due to extreme heat and lack of power at the District Office. The meeting was moved to Golden Hills School, 2400 Via Canela, Oroville, CA 95966, Room B6.

1. President Debbie Hoffman called the meeting to order at 5:00p.m., and welcomed those in attendance.
2. President Debbie Hoffman led those in attendance in the flag salute.
3. Members of the Governing Board in attendance were: Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen.

Others present were: Kathleen Andoe-Nolind, Ruthie Anaya, Carlos Aguilar, Cara Hills and Cindy Daniluke.

4. A motion was made by Loretta Long, seconded by Jessica King, recommending the agenda be approved. Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.

5. **Tell Me Something Good – (Site and Student Recognition)**

- a. Helen Wilcox won 1st place at the Palermo Field Day for Best Use of Theme and Best Group
- b. The Palermo Transportation Department won an award at the Palermo Field Day for Best Vehicle for the new electric bus.
- c. Thank you to Cara Hills, Melinda Castro, Paul Fisher and Mike Cook for driving and decorating the buses for the parade and to the transportation department for donating money for candy to hand out along the route.

6. **Audience with the Board.**

Non-Agenda Items:

No one had business to bring before the Board.

7. **Audience with the Board.**

Agenda Items:

No one had business to bring before the Board.

REGULAR BOARD MEETING**PUBLIC HEARING**

Kathleen Andoe-Nolind, Superintendent, introduced this agenda item.

Debbie Hoffman, President, declared the Public Hearing open.

The public is invited at this time to provide input and comments to the Governing Board, regarding the sufficiency of instructional materials in the District for the fiscal year 2019-2020, Grades K-8, including English learners, for pupil textbooks and instructional materials consistent with the cycles and content of the curriculum frameworks pursuant to Education Code Section 60119 and 60422(b).

No one presented comments to the Board.

Debbie Hoffman, President, declared the Public Hearing closed.

8. CONSENT AGENDA

A motion was made by Loretta Long, seconded by Jessica King, recommending the following consent agenda items be approved. Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.

Action Items

- a. Minutes of September 11, 2019 Special Board Meeting
- b. Minutes of September 11, 2019 Regular Board Meeting
- c. Warrants Numbers 3005-152419 through 3005-156125 in the amount of \$710,042.42, Funds 1, 12, 13
- d. Surplus and Obsolete Requests
(4) iMac Computers #3305, 3326, 3328, 3324
Teaching Center #1998
File Cabinet #756
HP All In One #3838
Table #43139

REGULAR BOARD MEETING8. **CONSENT AGENDA** (continued)**Reports**

- e. Events Calendar
- f. Staff Development Report – August 2019
- g. Donation from Ray Morgan Camp Fire Fund in the amount of \$10,000 for Camp Fire Relief Assistance

9. **ITEMS REMOVED FROM CONSENT AGENDA**

There were no items removed from the consent agenda.

10. **Staff Reports/Business Items.**

- a. A motion was made by Loretta Long, seconded by Jessica King recommending the revised Library Technician job description be approved. Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.
- b. A motion was made by Loretta Long, seconded by Jessica King recommending the contract with Cost U Less Plumbing for installation of drinking fountains at Palermo Middle, Helen Wilcox, Golden Hills and Honcut Schools in the amount of \$24,750 be approved. (*Funding: Drinking Water Grant*) Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.
- c. A motion was made by Loretta Long, seconded by Jessica King recommending the contract with IMS Custom Sheet Metal for fabrication of vandalism boxes for drinking fountains at all four sites in the amount of \$16,409.25 be approved. (*Funding: Drinking Water Grant*) Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.
- d. A motion was made by Loretta Long, seconded by Jessica King recommending the contract with IMS Custom Sheet Metal for fabrication of cane rail detectors for drinking fountains at all four sites in the amount of \$12,977.25 be approved. (*Funding: Drinking Water Grant*) be approved. Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.

REGULAR BOARD MEETING

10. **Staff Reports/Business Items.** *(continued)*

- e. A motion was made by Loretta Long, seconded by Jessica King recommending the contract with IMS Custom Sheet Metal for installation of 10 ton and 20 ton HVAC units at Palermo Middle School in the amount of \$30,290.87 be approved. *(Funding: Prop 39 Funds)* be approved. Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.
- f. A motion was made by Jessica King, seconded by Loretta Long recommending the contract with JEG Consulting Services to provide erate services from 2020 to 2021 in an amount not to exceed \$7,500 be approved. *(Funding: Unrestricted General Fund)*. Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.
- g. A motion was made by Loretta Long, seconded by Jessica King recommending the contract with Butte County Office of Education for Credentialed Librarian of Record services for the 2019-20 school year in the amount of \$972 be approved. *(Funding: Unrestricted General Fund)*. Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.
- h. A motion was made by Loretta Long, seconded by Jessica King recommending the contract with Butte County Office of Education for the After School Education and Safety Program (ASES) from July 1, 2019 through June 30, 2020 for the in-kind dollar amount of \$193,105 be approved. Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.
- i. A motion was made by Loretta Long, seconded by Jessica King recommending Board Resolution No. 19-13, Section 60119 regarding the sufficiency of pupil textbooks and instructional materials consistent with the cycles and content of the curriculum frameworks for the fiscal year 2019-2020 Grades K-8, including English learners, pursuant to Education Code Section 60119 and 60422(b), and Instructional Materials Funding Realignment (IMFRP) Certification and Certification of Provision of Standards-Aligned Instructional Materials be approved. Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.

REGULAR BOARD MEETING

10. **Staff Reports/Business Items.** *(continued)*

- j. A motion was made by Loretta Long, seconded by Jessica King recommending the Joint Sunshine Agreement with the Palermo Teachers' Association for the 2019-20 school year be approved. Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.
- k. A motion was made by Loretta Long, seconded by Jessica King recommending the shade structure purchased for Golden Hills be sold. Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.
- l. There was a discussion about replacement of the Honcut well. The motion to proceed was tabled until next meeting.
- m. A motion was made by Loretta Long, seconded by Jessica King recommending the District Certificated Substitute rates be increased effective September 26, 2019 as follows:
 - Full Day \$150
 - Half Day \$ 80
 - Long Term (retro to day 1) \$175
- n. There were no comments from the California School Employees Association Bargaining Unit 366.
- o. There were no comments from the Palermo Teachers Association Bargaining Unit (PTA/CTA/NEA).

11. **Board Policies and Administrative Regulations.**

- a. Revised Board Policy 6190, Evaluation of the Instructional Program, was presented for first reading. A motion was made by Loretta Long, seconded by Jessica King recommending to waive the second reading and approve. Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried. (Annual review)

12. **Correspondence.**

None

REGULAR BOARD MEETING**13. Superintendent's Reports.**

Mrs. Nolind reported on the power outage at Palermo School and the District Office on September 24th and 25th. School stayed in session, but all sites had a minimum day schedule to avoid the heat of the day and facilitate transportation. She visited all classrooms at Palermo and teachers were teaching without technology, but learning was continuing to take place.

14. Board Items.

Bill Bynum reported that Palermo won last week's chess tournament.

CLOSED SESSION

1. The Board recessed into closed session at 5:34p.m. regarding matters of personnel/employment/retirement all in accordance with Government Code Section 54957.
2. Matters of negotiations with the Palermo Teachers Association (PTA/CTA/NEA) and Classified School Employees Association, Bargaining Unit 366, in accordance with Government Code Section 54957.6, with designated representative Kathleen Andoe-Nolind Superintendent; and matters of negotiations with unrepresented groups, certificated management and classified management/ confidential, in accordance with Government Code Section 54957.6, with designated representative Kathleen Andoe-Nolind, Superintendent.

OPEN SESSION

The Board reconvened into open session at 5:40 p.m.

REPORT ON ACTION(S) TAKEN IN CLOSED SESSION

No action was taken in closed session.

REGULAR BOARD MEETING**ACTION ITEMS****14. Personnel – Recommendation: Approval.**

A motion was made by Loretta Long, seconded by Jessica King, recommending that the following personnel items be approved (pending successful completion of pre-employment requirements). Debbie Hoffman, Jessica King, Loretta Long, William Bynum and Cody Nissen voted aye. Motion unanimously carried.

Certificated:

- a. Carly Phillipott, certificated substitute, effective September 12, 2019
- b. Hannah Cardinally, certificated substitute, effective September 10, 2019
- c. Gabrielle Roach, certificated substitute, effective September 5, 2019
- d. Will Smithey, stipend, 7th / 8th boys basketball coach, effective September 26, 2019
- e. Andrew Perez, certificated substitute, effective September 16, 2019
- f. Stephanie Esquivel, certificated substitute, effective September 16, 2019

ADJOURNMENT

President Debbie Hoffman declared the meeting adjourned at 5:41p.m.

Respectfully submitted,



Kathleen Andoe-Nolind
Secretary to the Governing Board

EVENTS CALENDAR

October 9, 2019	Regular Board Meeting	5:00 pm
October 16, 2019	Parent Education Night – Tobacco Education	5:00 pm – 6:30 pm <i>Dinner & Childcare provided</i>
October 23, 2019	Regular Board Meeting	5:00 pm
October 31, 2019	Halloween Parade	<i>Helen Wilcox</i> 8:45am
November 11, 2019	Veteran’s Day	<i>No school – students, teachers and staff</i>
November 13, 2019	Trimester Awards – Helen Wilcox	1 st – 1:30 pm 2 nd – 2:00 pm
November 13, 2019	Regular Board Meeting	5:00 pm
November 14, 2019	Trimester Awards – Helen Wilcox	3 rd – 9:00 am
November 27, 2019	Regular Board Meeting	5:00 pm
November 25 – 29, 2019	Thanksgiving Break	<i>No school – Students, teachers</i>
December 4, 2019	Parent Education Night – Technology & Social Media	5:00 pm – 6:30 pm <i>Dinner & Childcare provided</i>
December 11, 2019	Regular Board Meeting (Organizational)	5:00 pm
December 20, 2019 to January 3, 2020	Christmas Break	<i>No school – Students, teachers</i>
January 20, 2020	Martin Luther King, Jr Day	<i>No school – students, teachers and staff</i>
February 14, 2020	Lincoln’s Birthday	<i>No school – students, teachers and staff</i>
February 17, 2020	President’s Day	<i>No school – students, teachers and staff</i>
February 14-21, 2020	Intersession	<i>No school – Students, teachers</i>
February 26, 2020	Parent Education Night – Positive Behavior Interventions #1	5:00 pm – 6:30 pm <i>Dinner & Childcare provided</i>
March 4, 2020	Parent Education Night – Positive Behavior Interventions #2	5:00 pm – 6:30 pm <i>Dinner & Childcare provided</i>
March 10, 2020	Trimester Awards – Helen Wilcox	1 st – 1:30 pm 2 nd – 2:00 pm
March 11, 2020	Trimester Awards – Helen Wilcox	3 rd – 9:00 am
March 11, 2020	Parent Education Night – Positive Behavior Interventions #3	5:00 pm – 6:30 pm <i>Dinner & Childcare provided</i>
March 18, 2020	Parent Education Night – Positive Behavior Interventions #4	5:00 pm – 6:30 pm <i>Dinner & Childcare provided</i>
March 25, 2020	Parent Education Night – Positive Behavior Interventions #5	5:00 pm – 6:30 pm <i>Dinner & Childcare provided</i>

April 1, 2020	Parent Education Night – Positive Behavior Interventions #6	<i>5:00 pm – 6:30 pm Dinner & Childcare provided</i>
April 2, 2020	Open House – Helen Wilcox	<i>5:30 pm</i>
April 10 – 17, 2020	Easter Break	<i>No school – Students, teachers</i>
May 6, 2020	Open House – Golden Hills	
May 14, 2020	Open House - Palermo	
May 25, 2020	Memorial Day	<i>No school – students, teachers and staff</i>

Revised: 10/1/19 cc: L. Davis; D. Dudley; C. Wiemers; M. Tello; L. Davis; R. Anaya; K. Ray

Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

District: Palermo Union School District

Person completing this form: Cindy Daniluke Title: Executive Assistant

Quarterly Report Submission Date: April
(check one) July
October
January

Date for information to be reported publicly at governing board meeting:

Please check the box that applies:

No complaints were filed with any school in the district during the quarter indicated above.

Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials			
Teacher Vacancy or Misassignment			
Facilities Conditions			
TOTALS			

Print Name of District Superintendent

Signature of District Superintendent

Date

**PALERMO UNION SCHOOL DISTRICT
BOARD OF EDUCATION RESOLUTION NO. 19-14**

RESOLUTION FOR ADOPTING THE “GANN” LIMIT
(Normal, no increase to Limit pursuant to G.C. 7902.1)

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 2018-19 fiscal year and a projected Gann Limit for the 2019-20 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 2018-19 and 2019-20 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 2018-19 and 2019-20 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.

Enacted this 9th day of October, 2019, by the Palermo Union School District Board of Trustees.

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

Debbie Hoffman
President, Board of Trustees

Kathleen Andoe-Nolind
Superintendent

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	7,322,366.69		7,322,366.69			7,900,814.33
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,210.42		1,210.42			1,259.84
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
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 (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	1,259.84		1,259.84	1,259.84		1,259.84
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)			1,259.84			1,259.84
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	19,406.74		19,406.74	19,318.00		19,318.00
2. Timber Yield Tax (Object 8022)	4,586.80		4,586.80	4,765.00		4,765.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,511,856.18		1,511,856.18	1,408,738.00		1,408,738.00
5. Unsecured Roll Taxes (Object 8042)	76,106.19		76,106.19	65,511.00		65,511.00
6. Prior Years' Taxes (Object 8043)	2,417.11		2,417.11	2,727.00		2,727.00
7. Supplemental Taxes (Object 8044)	52,306.97		52,306.97	55,346.00		55,346.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(246,555.74)		(246,555.74)	(245,866.00)		(245,866.00)
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)	0.00		0.00	0.00		0.00
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)	1,420,124.25	0.00	1,420,124.25	1,310,539.00	0.00	1,310,539.00
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)	1,420,124.25	0.00	1,420,124.25	1,310,539.00	0.00	1,310,539.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			122,788.00			128,478.00
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)			122,788.00			128,478.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	11,573,635.00		11,573,635.00	12,092,857.00		12,092,857.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	11,573,635.00	0.00	11,573,635.00	12,092,857.00	0.00	12,092,857.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	16,215,623.62		16,215,623.62	15,751,311.00		15,751,311.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	94,279.05		94,279.05	22,000.00		22,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			7,322,366.69			7,900,814.33
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0408			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			7,900,814.33			8,204,995.68
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,420,124.25			1,310,539.00
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)			151,180.80			151,180.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			6,603,478.08			7,022,934.68
c. Preliminary State Aid In Local Limit (Greater of Lines D6a or D6b)			6,603,478.08			7,022,934.68
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])			46,922.74			11,655.72
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,467,046.99			1,322,194.72
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)			6,556,555.34			7,011,278.96
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,467,046.99			
b. State Subventions (Line D8)			6,556,555.34			
c. Less: Excluded Appropriations (Line C23)			122,788.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			7,900,814.33			

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It's Gann Limit Calculation Time

The Gann Limit (named for Paul Gann, the author of Proposition 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 (represented by per capita personal income) and population (represented by average daily attendance [ADA] for schools). Established in 1979 following the enactment of Proposition 13 and subsequently amended by Proposition 111, the Gann Limit has become a largely pro forma calculation that no longer constrains governmental expenditures. This is because the limit has grown significantly faster than appropriations subject to the limit.

Education Code Section 42132 requires that on or before September 15 of each year, the governing board of each school district adopt a resolution to identify the estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. The resolution must be adopted at a regular or special meeting of the governing board.

The Gann Limit is calculated by multiplying the prior-year limit by the percentage change in ADA and per capita personal income. There is no need to pull out your calculators, though, as the state's Standardized Account Code Structure (SACS) software does all of the work for you (see SACS Form GANN). The software includes the 3.85% statewide factor for per capita personal income change. Once you have uploaded the data from your financial software and entered prior year and current year estimated ADA in SACS Form A, the SACS software will calculate the percentage change in ADA for you and use the combination of these factors to provide you with the change in your district's Gann Limit.

The next step is to determine how much of your district's local resources are subject to that limit. It is important to understand that not all revenue sources count against your district's Gann Limit. Gann Limits only constrain the appropriations from state and local tax sources—therefore federal aid is excluded as well as nontax income, such as revenues from cafeteria sales, adult education fees, and foundations. Once again, the SACS software does the hard work for you as the Form GANN within the SACS software is prepopulated based on the data imported from your financial software.

Let's step back from the calculations for a moment and paint a mental picture of how the Gann Limit works. Envision the dollar amount of your district's Gann Limit as a bucket and this bucket can hold \$50 million (the calculated Gann Limit). First, put your local property taxes that count toward your Local Control Funding Formula entitlement into this bucket, including appropriate district interest income. Next, pour all of the district's other unrestricted state aid into this bucket. Per Government Code Section (G.C.) 7906, the amount of state aid that fills up the bucket counts toward your district's Gann Limit, while the amount that overflows the bucket counts toward the state's Gann Limit. (Note that all state aid for categorical programs always counts toward the state's Gann Limit.) Through this process, as much state aid as possible counts toward school agency Gann Limits. By reducing the amount of state aid that counts toward the state's Gann Limit in this manner, this process helps the state avoid being over its Gann Limit.

Through this calculation, the revenues of nearly every local education agency are close to if not exactly at its Gann Limit. Furthermore, if any school agency should find itself over its Gann Limit, for any reason, that agency may adopt a Governing Board resolution increasing its Gann Limit by the amount needed and then inform the Director of the Department of Finance, who must then reduce the state's Gann Limit by an equal dollar amount (see G.C. 7902.1).

To summarize, school agencies are required to perform Gann Limit calculations by the State Constitution; but it is also important for them to complete these calculations to identify how much state aid counts toward the local agency's Gann Limit, so that the state of California knows how much state aid counts toward its own Gann Limit.

[Note: Current year software and instructions are available through the SACS2019ALL software as a supplemental form at www.cde.ca.gov/fg/sf/fr. While the functionality within the SACS software allows for the Form GANN to be prepopulated from the school agency's uploaded data, it is important to review the completed form for accuracy and any necessary board action (i.e., resolutions).]

—*Brianna Garcia and Robert Miyashiro*