

AGENDA  
ELK GROVE UNIFIED SCHOOL DISTRICT  
Special Meeting of the Board of Education  
Board Room, Education Center  
9510 Elk Grove-Florin Road  
Elk Grove, CA 95624  
September 25, 2013  
4:30 p.m.

Item

Time – Approximate

OPEN SESSION

Call the Meeting to Order

Public Comment on Items on Agenda

**NOTICE**

Members of the public will be provided an opportunity to directly address the governing board about the item described in this notice prior to consideration of the item. If you wish to address the Board, please do so when the item is called. Presentations will be limited to a maximum of three (3) minutes, with a total of thirty (30) minutes designated for public comment on an item. Time limitations are at the discretion of the President of the Board of Trustees. Individuals with questions or comments on general school district issues may address those issues at a regularly scheduled meeting.

PLEDGE OF ALLEGIANCE

ACTION ITEMS

1. 2012-13 Unaudited Actual Income & Expenditures
2. Resolution for Readopting and Increasing the 2012-13 Gann Limit and Adopting the 2013-14 Gann Limit

CLOSED SESSION

3. Conference with Labor Negotiators  
Agency designated representatives: Glen De Graw, Richard Fagan,  
Steven M. Ladd, Karen Rezendes  
Employee Organization: All Elk Grove Unified School District  
Bargaining Units

OPEN MEETING

Announcement of Action Taken in Closed Session

ADJOURNMENT

**AMERICAN WITH DISABILITIES COMPLIANCE NOTICE**

In compliance with the Americans with Disabilities Act, those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the Board Secretary, Arlene Hein, at (916) 686-7700. Notification of at least 24 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodation, auxiliary aids or services.

**DOCUMENT AVAILABILITY**

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in District office located at 9510 Elk Grove-Florin Road, Elk Grove, CA during normal business hours.

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No: 1

**Board Agenda Item**

Supplement No. \_\_\_\_\_

Meeting Date: September 25, 2013

**Subject:**

2012-13 Unaudited Actual Income & Expenditures

**Department:**

Budget/Fiscal Services

**Action Requested:**

The Board is asked to approve the 2012-13 Unaudited Actual Income & Expenditures.

**Discussion:**

On September 3, 2013, staff reported on the 2012-13 Preliminary Unaudited Actual Income and Expenditures. The amounts in the final report are unchanged from the preliminary report.

Staff recommends that the Board approve the 2012-13 Unaudited Actual Income & Expenditures.

Attachment (CD) to follow.

**Financial Summary:**

Prepared By: Shannon Stenroos

Division Approval:

Rich Fagan

Prepared By: Shelley Clark/Carrie Hargis

Superintendent Approval:

Steven M. Ladd, Ed.D.

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No: 2

**Board Agenda Item**

Supplement No. \_\_\_\_\_

Meeting Date: September 25, 2013

**Subject:**

**Department:** Fiscal Services

RESOLUTION FOR READOPTING AND INCREASING THE 2012-13 GANN LIMIT AND ADOPTING THE 2013-14 GANN LIMIT

**Action Requested:**

The Board is asked to adopt the attached Resolution # 16, 2013-14, which 1) recalculates and increases the 2012-13 Gann Limit to \$340,008,945.12 and 2) establishes the 2013-14 estimated Gann Limit at \$397,884,936.85.

**Discussion:**

In 1989, the State enacted changes in statutory law (SB 98 and AB 198), Chapter 82 and 83, Statutes of 1989, which required a recalculation of the 1978-79 and 1988-89 Gann Limits for all California school districts. In June, 1990, the voters approved Proposition 111 which required another one-time adjustment to prior year Gann Limits. Accordingly, the Gann Limit for 1989-90 was recalculated at \$71,515,984. Each year we are now required to recalculate the prior year using actual data, and then estimate the Gann Limit for the budget year.

The Gann Appropriation Limit for 2012-13 has been recalculated at \$340,008,945.12 compared to appropriations of \$377,863,090.18 subject to the limit.

The 2013-14 estimated Gann Limit has been calculated at \$ 397,884,936.85.

The detailed calculations for Elk Grove Unified School District are attached.

**Financial Summary:**

No impact on the District's finances. If the District exceeds its Gann Limit, the excess is transferred to the State by law.

Prepared By: Shelley Clark *Shelley Clark*

Division Approval: Rich Fagan *R*

Prepared By: Carrie Hargis *Carrie Hargis*

Superintendent Approval: Steven M. Ladd, Ed.D. *smf*

**ELK GROVE UNIFIED SCHOOL DISTRICT  
ELK GROVE, CALIFORNIA**

RESOLUTION NO. 16, 2013-14

**RESOLUTION FOR READOPTING AND INCREASING  
THE 2012-13 GANN LIMIT  
AND ADOPTING THE 2013-14 GANN LIMIT**

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 limits, commonly called "Gann Limits," for public agencies including school districts; and,

WHEREAS, the District must establish a Gann Limit for the 2012-13 fiscal year and a projected Gann Limit for the 2013-14 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 Limit for the 2012-13 and 2013-14 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 2012-13 and 2013-14 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provide copies of this resolution along with appropriate attachments to interested citizens of this District;

\* \* \* \* \*

I, Steven M. Ladd, Secretary to the Governing Board of the Elk Grove Unified School District, hereby certify that the foregoing is a true copy of the resolution duly and legally adopted by the Governing Board of said Elk Grove Unified School District at a legal meeting of said Board duly and regularly held on September 25, 2013, and that said resolution has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand this 25<sup>th</sup> day of September, 2013.

Date: \_\_\_\_\_

\_\_\_\_\_  
STEVEN M. LADD, Ed.D., Secretary  
to the GOVERNING BOARD of the  
ELK GROVE UNIFIED SCHOOL  
DISTRICT

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2011-12 Actual</b>			<b>2012-13 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	364,171,610.55		364,171,610.55			377,863,090.18
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	59,198.90		59,198.90			59,192.84
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2011-12</b>			<b>Adjustments to 2012-13</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			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> (2012-13 data should tie to Principal Apportionment Attendance Software reports)	<b>2012-13 P2 Report</b>			<b>2013-14 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	58,926.64		58,926.64	59,027.41		59,027.41
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	266.20		266.20	266.20		266.20
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			59,192.84			59,293.61
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
<b>OTHER ADA</b> (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			59,192.84			59,293.61
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2012-13 Actual</b>			<b>2013-14 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	826,365.48		826,365.48	820,816.00		820,816.00
2. Timber Yield Tax (Object 8022)	51.83		51.83	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)	53,553,652.67		53,553,652.67	52,023,907.00		52,023,907.00
5. Unsecured Roll Taxes (Object 8042)	2,436,481.54		2,436,481.54	1,826,157.00		1,826,157.00
6. Prior Years' Taxes (Object 8043)	(33,030.75)		(33,030.75)	552,122.00		552,122.00
7. Supplemental Taxes (Object 8044)	144,666.41		144,666.41	193,505.00		193,505.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,779,417.74		5,779,417.74	4,938,527.00		4,938,527.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	17,027.54		17,027.54	10,847.00		10,847.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	48,864.69		48,864.69	41,219.00		41,219.00
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-Revenue Limit 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)	(305,152.38)		(305,152.38)	(285,627.00)		(285,627.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	62,468,344.77	0.00	62,468,344.77	60,121,473.00	0.00	60,121,473.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	62,468,344.77	0.00	62,468,344.77	60,121,473.00	0.00	60,121,473.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,184,051.55			4,457,717.00
<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)			4,184,051.55			4,457,717.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	261,060,946.22	0.00	261,060,946.22	278,440,567.00		278,440,567.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	589,183.00	0.00	589,183.00	574,290.00		574,290.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		2,214,609.00	2,214,609.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		2,030,274.00	2,030,274.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	1,258,765.01	(247,829.01)	1,010,936.00	1,359,673.00		1,359,673.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		163,814.28	163,814.28			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	12,541,361.00	601,951.00	13,143,312.00	13,143,312.00		13,143,312.00
35. Class Size Reduction, Grade 9 (Object 8590)**		955,281.00	955,281.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	275,450,255.23	5,718,100.27	281,168,355.50	293,517,842.00	0.00	293,517,842.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	411,694.00		411,694.00	435,814.00		435,814.00
38. TOTAL STATE AID (Lines C36 plus C37)	275,861,949.23	5,718,100.27	281,580,049.50	293,953,656.00	0.00	293,953,656.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	473,392,227.52		473,392,227.52	476,007,888.00		476,007,888.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	198,881.59		198,881.59	10,000.00		10,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			364,171,610.55			377,863,090.18
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9999			1.0017
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			377,863,090.18			397,884,936.85
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			62,468,344.77			60,121,473.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			7,103,140.80			7,115,233.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			281,580,049.50			293,953,656.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			281,580,049.50			293,953,656.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			144,602.40			7,438.59
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			62,612,947.17			60,128,911.59
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			281,580,049.50			293,953,656.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			62,612,947.17			
b. State Subventions (Line D8)			281,580,049.50			
c. Less: Excluded Appropriations (Line C23)			4,184,051.55			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			340,008,945.12			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>	<b>2012-13 Actual</b>			<b>2013-14 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			377,863,090.18			397,884,936.85
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			340,008,945.12			

\* Please provide below an explanation for each entry in the adjustments column.  
 \*\* Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

26. Supplemental instruction funds received in 2012/13 impacted by flexibility provisions.

30. ROP current year revenue received in 2012/13 impacted by flexibility provisions.

32. Prior year liability adjustment corrected in 2012/13.

33. Charter School Categorical Block Block grant funds received in 2012/13 impacted by flexibility provisions.

34. Prior year accounts receivable adjustment corrected in 2012/13.

35. Class Size Reduction. Grade 9 funds received in 2012/13 impacted by flexibility provisions.

Shelley Clark  
Gann Contact Person

(916) 686-7797 ext. 7379  
Contact Phone Number