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Board Cover Memorandum

To Board of Education

From Dr. Denise Saddler, Interim Superintendent
Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Chief Financial Officer

Board Meeting Date September 10, 2025

Subject Adopting 2024-25 Gann Limit Calculations and 2025-26 Estimated Gann Limit

Ask of the Board Adoption by the Board of Education of Resolution No. 2526-0127- Gann Limit - Fiscal Years 2024-25 and Estimated 2025-26.

Background In November 1979, California adopted Proposition 4, known as the Gann Amendment, adding Article XIII-B to the California Constitution, limiting government spending by population growth and inflation. This Article established maximum appropriation limitations, called Gann Limits, for school districts.

Statutory provisions do not require school districts to reduce spending to meet Gann Limits. However, Article XIII-B requires school districts to annually calculate both their Gann appropriations limit and their revenues subject to this limit for 2024-25 and the 2025-26 fiscal years.

Discussion No budget adjustments are required for either the current or prior year limit. On or before September 15th of each year, Education Code 42132 requires school districts to adopt a resolution identifying the actual appropriations limit for the prior year and the estimated limit for the forthcoming year. This resolution shall include the report used to calculate the limit and identify if an increase to the limit is required.

The Gann Limit calculation is a coinciding calculation and supplemental report included in the Unaudited Actuals Financial Report (Form GANN). The 2025-26 estimated Gann Limit is based on the 2024-25 limit increased for inflation and the projected change in the 2024-25 average daily attendance (ADA). Senate Bill 98 and Assembly Bill 198 passed by the respective houses of the State Legislature in 1989 amended the statutes, which determine how school districts calculate their Appropriations Limit. The District is reporting an increase in its Gann Limit appropriation as reflected in Section D, line 11, of the Form GANN report. This calculation indicates that the 2024-25 Gann Limit for Oakland Unified School District is \$466,693,304.93

and is estimated to be \$493,519,489.47 for 2025-26 fiscal year. Upon adoption of the resolution, this report will be submitted to the Alameda County Office of Education as a component of the District's 2024-25 Unaudited Actuals Report.

Recommendation

Adoption by the Board of Education of Resolution No. 2425-0127- Gann Limit - Fiscal Years Actual Limit for 2024-25 and Estimated Limit for 2025-26.

Attachments(s)

- Resolution No. 2526-0127
- Form GANN – Appropriations Limit Calculations

**RESOLUTION OF THE
THE BOARD OF EDUCATION OF THE
OAKLAND UNIFIED SCHOOL DISTRICT**

**RESOLUTION NO. 2526-0127
GANN LIMIT - FISCAL YEARS 2024-25 AND ESTIMATED 2025-26**

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 established maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a Gann Limit for the 2024-25 and 2025-26 fiscal years 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 2024-25 and 2025-26 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 2024-25 and 2025-26 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.

Passed by the following vote:

PREFERENTIAL AYE:

PREFERENTIAL NOE:

PREFERENTIAL ABSTENTION:

PREFERENTIAL RECUSE:

AYES:

NOES:

ABSTAINED:

RECUSE:

ABSENT:

CERTIFICATION

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 10th Day of September 2025.

OAKLAND UNIFIED SCHOOL DISTRICT

Jennifer Brouhard
President, Board of Education

Dr. Denise Saddler
Interim Superintendent and Secretary, Board of Education

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By:	

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	2023-24 Actual			2024-25 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	446,194,982.50		446,194,982.50			466,693,304.93
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	30,478.43		30,478.43			30,763.69
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
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 Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district	2024-25 P2 Report			2025-26 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	30,763.69		30,763.69	30,563.12		30,563.12
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)			30,763.69			30,563.12
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2024-25 Actual			2025-26 Budget		
1. Homeowners' Exemption (Object 8021)	666,309.12		666,309.12	712,584.00		712,584.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,819,152.43		2,819,152.43	2,214,290.00		2,214,290.00
4. Secured Roll Taxes (Object 8041)	99,470,617.50		99,470,617.50	105,566,349.00		105,566,349.00
5. Unsecured Roll Taxes (Object 8042)	8,188,047.34		8,188,047.34	10,857,868.00		10,857,868.00
6. Prior Years' Taxes (Object 8043)	(1,556,576.50)		(1,556,576.50)	(789,710.00)		(789,710.00)
7. Supplemental Taxes (Object 8044)	2,619,510.02		2,619,510.02	3,016,172.00		3,016,172.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	52,861,287.52		52,861,287.52	58,637,845.00		58,637,845.00

	2024-25 Calculations			2025-26 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)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	78,020,394.46		78,020,394.46	57,737,205.00		57,737,205.00
12. Parcel Taxes (Object 8621)	44,345,546.92		44,345,546.92	32,402,490.00		32,402,490.00
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)	287,434,288.81	0.00	287,434,288.81	270,355,093.00	0.00	270,355,093.00
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)	287,434,288.81	0.00	287,434,288.81	270,355,093.00	0.00	270,355,093.00
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)	25,562,431.09		25,562,431.09	27,426,499.98		27,426,499.98
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)	25,562,431.09	0.00	25,562,431.09	27,426,499.98	0.00	27,426,499.98
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	300,671,451.74		300,671,451.74	317,056,545.00		317,056,545.00
25. LCFF State Aid - Prior Years (Object 8019)	361,871.00		361,871.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	301,033,322.74	0.00	301,033,322.74	317,056,545.00	0.00	317,056,545.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	837,334,291.35		837,334,291.35	806,535,403.05		806,535,403.05
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	17,257,255.56		17,257,255.56	11,707,397.10		11,707,397.10

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			446,194,982.50			466,693,304.93
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0094			0.9935
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			466,693,304.93			493,519,489.47
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			287,434,288.81			270,355,093.00
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)			3,691,642.80			3,667,574.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			204,821,447.21			250,590,896.45
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			204,821,447.21			250,590,896.45
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])			10,358,762.25			7,673,259.52
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			297,793,051.06			278,028,352.52
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)			194,462,684.96			242,917,636.93
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			297,793,051.06			
b. State Subventions (Line D8)			194,462,684.96			
c. Less: Excluded Appropriations (Line C23)			25,562,431.09			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			466,693,304.93			
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)			466,693,304.93			493,519,489.47
12. Appropriations Subject to the Limit (Line D9d)			466,693,304.93			

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