

**BEFORE THE BOARD OF EDUCATION  
WILLOWS UNIFIED SCHOOL DISTRICT  
COUNTY OF GLENN, STATE OF CALIFORNIA**

**RESOLUTION #2025-26-05**

**RESOLUTION FOR ADOPTING THE “GANN 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 the article establish maximum appropriations limitations, commonly called “Gann Limits”, for public agencies including school districts; and,

**WHEREAS** the District must establish a Gann Limit for the 2024-25 school year and a projected Gann Limit for the 2025-26 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 2024-25 and 2025-26 fiscal years are made in accordance with applicable constitutional and statutory law;

**AND, BE IT FURTHER RESOLVED** that this Board does hereby declare that the appropriations in the Actuals for the 2024-25 and the Budget for 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 AND ADOPTED** this 9<sup>th</sup> Day of October 2025, by the following vote:

**AYES:** \_\_\_\_\_

**NOES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**ABSTAIN:** \_\_\_\_\_

\_\_\_\_\_  
President, Board of Education

**ATTEST:**

\_\_\_\_\_  
Clerk/Secretary, Board of Education

I, Kirsten Gray, Clerk of the Board of Education of the Willows Unified School District, County of Glenn, do hereby certify the foregoing to be a full, true and correct copy of a resolution adopted by said Board at a meeting held at its regular meeting place on October 9, 2025, which action is contained in the minutes of the meeting of said Board.

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	<b>2023-24 Actual</b>			<b>2024-25 Actual</b>		
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)	10,833,808.53		10,833,808.53			11,494,293.62
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,309.24		1,309.24			1,340.47
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2023-24</b>			<b>Adjustments to 2024-25</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>	<b>2024-25 P2 Report</b>			<b>2025-26 P2 Estimate</b>		
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)	1,340.47		1,340.47	1,269.95		1,269.95
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)			1,340.47			1,269.95
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2024-25 Actual</b>			<b>2025-26 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	40,236.96		40,236.96	43,588.00		43,588.00
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)	5,911,432.03		5,911,432.03	6,070,252.00		6,070,252.00
5. Unsecured Roll Taxes (Object 8042)	310,812.55		310,812.55	291,301.00		291,301.00
6. Prior Years' Taxes (Object 8043)	(908,791.72)		(908,791.72)	0.00		0.00
7. Supplemental Taxes (Object 8044)	77,354.30		77,354.30	67,433.00		67,433.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(371,549.18)		(371,549.18)	(172,574.00)		(172,574.00)
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)	5,059,494.94	0.00	5,059,494.94	6,300,000.00	0.00	6,300,000.00
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)	5,059,494.94	0.00	5,059,494.94	6,300,000.00	0.00	6,300,000.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			92,908.00			96,078.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	875,000.00		875,000.00	642,587.00		642,587.00
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)	875,000.00	0.00	967,908.00	642,587.00	0.00	738,665.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	15,688,293.00		15,688,293.00	14,195,913.00		14,195,913.00
25. LCFF State Aid - Prior Years (Object 8019)	1,034,792.53		1,034,792.53	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	16,723,085.53	0.00	16,723,085.53	14,195,913.00	0.00	14,195,913.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	27,588,644.35		27,588,644.35	25,082,205.00		25,082,205.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	402,064.16		402,064.16	250,000.00		250,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2024-25 Actual</b>			<b>2025-26 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			10,833,808.53			11,494,293.62
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0239			0.9474
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			11,494,293.62			11,590,990.05
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			5,059,494.94			6,300,000.00
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)			160,856.40			152,394.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			7,402,706.68			6,029,655.05
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			7,402,706.68			6,029,655.05
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])			184,304.34			124,129.68
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			5,243,799.28			6,424,129.68
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)			7,218,402.34			5,905,525.37
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			5,243,799.28			
b. State Subventions (Line D8)			7,218,402.34			
c. Less: Excluded Appropriations (Line C23)			967,908.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			11,494,293.62			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>	<b>2024-25 Actual</b>			<b>2025-26 Budget</b>		
<b>11. Adjusted Appropriations Limit</b>						

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