

Agenda Item Details

Meeting	Oct 07, 2026 - Regular Board Agenda (#2692)
Category	9. CONSENT ACTION ITEMS
Subject	G. Request Adoption of Resolution to Identify the Gann Appropriations Limit
Type	Action (Consent)
Preferred Date	Oct 07, 2026
Absolute Date	Oct 07, 2026
Recommended Action	Adopt the Resolution for the 2025-26 Gann Appropriations Limit and the estimated Gann Appropriations Limit for 2026-27.
Goals	Mission Statement of the County Office of Education

Administrator

Dr. David M. Toston, Sr., County Superintendent of Schools
Dr. Candi Clark, Interim Deputy Superintendent, Business and Operations
Lauren Nguyen, Director, Internal Business Services

Background

On November 6, 1979, the voters of the State of California approved Proposition 4, Gann Initiative. This initiative added Article XIII-B to the State Constitution, which has the effect of placing a limit on the amount of proceeds from taxes governmental entities may authorize for expenditure during each fiscal year.

Pursuant to California Education Code 1629, on or before October 15 of each year, the Santa Clara County Board of Education shall adopt a resolution pursuant to Division 9 (commencing with Section 7900) of Title 1 of the Government Code, to identify the estimated appropriations limit for the county office of education for the current fiscal year and the actual appropriations limit for the preceding fiscal year. The resolution shall be adopted at a regular or special meeting of the Board. Section 7910 of the Government Code requires that the documentation used in the identification of the appropriations limits shall be made available to the public on the date of the meeting at which the resolution is adopted. This documentation is available for public review on the SCCOE Internal Business Services website at <https://www.sccoe.org/depts/bizserv/ibs/Pages/default.aspx>.

Calculations of 2025-26 and the estimated 2026-27 Gann Appropriations Limits are reflected on the Unaudited Actuals for Fiscal Year 2025-26 County Office Appropriations Limit Calculations report provided by the State Department of Education. The 2025-26 Gann Appropriations Limit has been calculated using actual proceeds of taxes for comparison with the 2025-26 limit. The Santa Clara County Office of Education is within the 2025-26 Adjusted Appropriations Limit of \$262,141,413.34. The 2026-27 Gann Appropriations Limit has been calculated at \$272,839,890.11.

Student Impact

The Santa Clara County Office of Education remains within the state's Gann Appropriations Limits for Fiscal Year 2025-26 and has a projected limit for Fiscal Year 2026-27. This supports the continued provision of educational services, resources, and countywide programs that benefit schools and families throughout Santa Clara County.

[FY2025-26 Gann Appropriations Limit.pdf \(427 KB\)](#)

[10072026 RESOLUTION 2026-27 Gann Appropriations Limit and Appropriating Revenue.pdf \(116 KB\)](#)

Motion & Voting

Approve Consent Action Items as listed in Item #9 Consent Action Items.

Motion by Jessica Speiser, second by Maimona Afzal Berta.

Final Resolution: Motion Carries

Yes: Raeena Lari, Maimona Afzal Berta, Don Rocha, Victoria Chon, Jessica Speiser, Jorge Pacheco

Adopt Resolution Supporting Responsible, Age-Appropriate, and Human-Centered Use of Artificial Intelligence in Education.

Motion by Raeena Lari, second by Jessica Speiser.

Final Resolution: Motion Carries

Yes: Raeena Lari, Maimona Afzal Berta, Don Rocha, Victoria Chon, Jessica Speiser, Jorge Pacheco

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**RESOLUTION ESTABLISHING 2026-27 GANN APPROPRIATIONS LIMIT AND
APPROPRIATING REVENUE**

**SANTA CLARA COUNTY BOARD OF EDUCATION
RESOLUTION No: 2692-5**

WHEREAS, pursuant to California Education Code 1629, on or before October 15 of each year, the Santa Clara County Board of Education shall adopt a resolution to identify, pursuant to Division 9 (commencing with Section 7900) of Title 1 of the Government Code, the estimated appropriations limit for the Santa Clara County Office of Education for the current fiscal year and the actual appropriations limit for the preceding fiscal year. That resolution shall be adopted at a regular or special meeting of the Board. Notwithstanding Section 7910 of the Government Code, documentation used in the identification of the appropriations limits shall be made available to the public on the date of the meeting at which the resolution is adopted; and

WHEREAS, this Board has considered such documentation in determination of the appropriations limit, pursuant to Article XIII-B of the California Constitution; and

WHEREAS, the Santa Clara County Office of Education may have received revenue beyond what was originally appropriated in 2025-26; and

WHEREAS, the Santa Clara County Office of Education may receive revenue beyond what will be appropriated in 2026-27; now

THEREFORE, BE IT RESOLVED, that the Gann appropriations limit for the Santa Clara County Office of Education subject to the limitations contained in Article XIII-B of the California Constitution and Chapter 1205 of the Statutes of 1980, shall be as follows:

Gann Limit, 2025-26 (Adjusted Appropriations Limit):	\$262,141,413.34
Gann Limit, 2026-27 (Estimated):	\$272,839,890.11

PASSED AND ADOPTED by the Santa Clara County Board of Education at a meeting held on October 7, 2026, by the following vote:

AYES: Raeena Lari, Maimona Afzal Berta, Don Rocha, Victoria Chon, Jessica Speiser, Jorge Pacheco

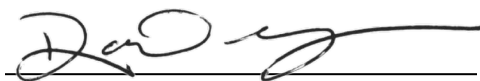
NOES: None

ABSTAIN: None

ABSENT: Tara Sreekrishnan



Victoria Chon, President
Santa Clara County Board of Education



Dr. David M. Toston, Sr.
County Superintendent of Schools

	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 COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	5,766,060.00		5,766,060.00			5,766,060.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	244,211,684.09		244,211,684.09			256,375,353.34
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	249,977,744.09		249,977,744.09			262,141,413.34
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	237.62		237.62			237.25
5. Other ADA (Preload/Line B4, PY column)	217,663.37		217,663.37			214,384.41
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	5,766,060.00		5,766,060.00			5,766,060.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	30,077,122.00		30,077,122.00			30,077,122.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2024-25			Adjustments to 2025-26		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
CURRENT YEAR PROGRAM ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE 1. Total County Program ADA (Form A, Line B1d) 2. Total Charter Schools ADA (Form A, Line C2d plus C6d) 3. Total Current Year ADA (Lines B1 through B2)	2025-26 Annual Report			2026-27 Annual Estimate		
	176.99		176.99	175.00		175.00
	60.26		60.26	70.00		70.00
	237.25	0.00	237.25	245.00	0.00	245.00
	2025-26 P2 Report			2026-27 P2 Estimate		
			214,384.41			212,410.88
	2025-26 Actual			2026-27 Budget		
	597,068.72		597,068.72	626,859.00		626,859.00
	14.66		14.66	210.00		210.00
	0.00		0.00	0.00		0.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 1. Homeowners' Exemption (Object 8021) 2. Timber Yield Tax (Object 8022) 3. Other Subventions/In-Lieu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Years' Taxes (Object 8043) 7. Supplemental Taxes (Object 8044) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Receipts from County Bd. of Supervisors (Object 8070) 11. Other In-Lieu Taxes (Object 8082) 12. Comm. Redevelopment Funds (Objects 8047 & 8625) 13. Parcel Taxes (Object 8621) 14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) 15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	218,863,453.04		218,863,453.04	231,603,761.00		231,603,761.00
	12,810,217.01		12,810,217.01	13,004,317.00		13,004,317.00
	1,401.97		1,401.97	941.00		941.00
	5,435,493.24		5,435,493.24	6,147,750.00		6,147,750.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	1,790.37		1,790.37	0.00		0.00
	17,588,576.44		17,588,576.44	17,739,984.00		17,739,984.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) 17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	255,298,015.45	0.00	255,298,015.45	269,123,822.00	0.00	269,123,822.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	255,298,015.45	0.00	255,298,015.45	269,123,822.00	0.00	269,123,822.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			2,274,106.03			2,199,005.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			2,274,106.03			2,199,005.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	11,853,649.00		11,853,649.00	11,472,414.00		11,472,414.00
26. LCFF State Aid - Prior Years (Object 8019)	1,612.00		1,612.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	11,855,261.00	0.00	11,855,261.00	11,472,414.00	0.00	11,472,414.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	389,595,697.36		389,595,697.36	371,611,648.00		371,611,648.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	7,003,242.88		7,003,242.88	5,400,000.00		5,400,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			5,766,060.00			5,766,060.00
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.9984			1.0327
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			6,127,574.43			6,249,363.37
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			244,211,684.09			256,375,353.34

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
6. Inflation Adjustment			1.0644			1.0495
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9849			0.9908
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			256,013,838.91			266,590,526.74
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			262,141,413.34			272,839,890.11
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			255,298,015.45			269,123,822.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			9,117,503.92			5,915,073.11
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			4,840,048.68			4,055,605.66
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			260,138,064.13			273,179,427.66
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			4,277,455.24			1,859,467.45
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			260,138,064.13			
b. State Subventions (Line D13)			4,277,455.24			
c. Less: Excluded Appropriations (Line C24)			2,274,106.03			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			262,141,413.34			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY						
16 Adjusted Appropriations Limit (Lines D9 plus D15)			262,141,413.34			272,839,890.11
17 Appropriations Subject to the Limit (Line D14d)			262,141,413.34			

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