

**California Community Colleges
Gann Limit Worksheet
Budget Year 2025-26**

DISTRICT: REDWOODS
DATE: May 26, 2025

I. Appropriations Limit:

A. Appropriations Limit			\$ 39,916,160
B. Price Factor:		<u>1.0644</u>	
C. Population factor:			
1 2023-24	Second Period Actual FTES	<u>3,501.4700</u>	
2 2024-25	Second Period Actual FTES	<u>3,861.8900</u>	
	Population Change Factor	<u>1.1029</u>	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors	(line A multiplied by line B and line C.3.)		\$ 46,858,648
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - increase			-
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - decrease			-
G. Appropriations Limit			\$ 46,858,648

II. Appropriations Subject to Limit

A. State Aid ¹		\$ 29,607,075
B. State Subventions ²		450,000
C. Local Property taxes		13,200,000
D. Estimated excess Debt Service taxes		
E. Estimated Parcel taxes, Square Foot taxes, etc.		
F. Interest on proceeds of taxes		
G. Less: Costs for Unreimbursed Mandates ³		390,721
H. Appropriations Subject to Limit		\$ 42,866,354

Please contact Jubilee Smallwood, jsmallwood@ccco.edu, for any instructions regarding the Gann Limit.

¹ Includes any unrestricted General Fund such as State General Apportionments, Apprenticeship Allowance, Prop 30/55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, or Part-Time Faculty Office Hours. Additional information may be found in the California Community College Compendium of Allocations and Resources.

² Home Owners Property Tax Relief, Timber Yield Tax, etc...

³ Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.