

**California Community Colleges  
Gann Limit Worksheet  
Budget Year 2026-27**

DISTRICT: REDWOODS  
DATE: May 21, 2026

<b>I. 2026-27 Appropriations Limit:</b>			
A. <b>Appropriations Limit</b>			\$ 42,866,354
B. Price Factor:		<u>1.0495</u>	
C. Population factor:			
1 <b>2024-25</b>	Second Period Actual FTES	<u>3,861.8900</u>	
2 <b>2025-26</b>	Second Period Actual FTES	<u>4,125.4500</u>	
	Population Change Factor	<u>1.0682</u>	
	( C.2. divided by C.1.)		
D. <b>Limit adjusted by inflation and population factors</b>			\$ 48,056,436
	(line A multiplied by line B and line C.3.)		
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. <b>Appropriations Limit</b>			\$ 48,056,436
<b>II. 2026-27 Appropriations Subject to Limit</b>			
A. State Aid <sup>1</sup>			\$ 32,498,233
B. State Subventions <sup>2</sup>			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 <sup>3</sup>			408,631
H. <b>Appropriations Subject to Limit</b>			\$ 45,739,602

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

<sup>1</sup> 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.

<sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...

<sup>3</sup> 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.