

**California Community Colleges  
Gann Limit Worksheet  
Budget Year 2024-25**

DISTRICT: REDWOODS  
DATE: May 14, 2024

**I. Appropriations Limit:**

A. <b>Appropriations Limit</b>		\$ 38,632,718
B. Price Factor:	<u>1.0362</u>	
C. Population factor:		
1 <b>2022-23</b> Second Period Actual FTES	<u>3,103.7900</u>	
2 <b>2023-24</b> Second Period Actual FTES	<u>3,501.4700</u>	
	Population Change Factor	
	<u>1.1281</u>	
	( C.2. divided by C.1.)	
D. <b>Limit adjusted by inflation and population factors</b>		\$ 45,159,222
(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>		\$ 45,159,222

**II. Appropriations Subject to Limit**

A. State Aid <sup>1</sup>		\$ 28,407,159
B. State Subventions <sup>2</sup>		450,000
C. Local Property taxes		11,400,000
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>		340,999
H. <b>Appropriations Subject to Limit</b>		\$ 39,916,160

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

<sup>1</sup> Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours

<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.