California Community Colleges
Gann Limit Worksheet
Budget Year 2026-27

DISTRICT:	**IMPERIAL**
DATE:	June 24, 2026

I.	**2026-27 Appropriations Limit:**				
A.	**Appropriations Limit**				$ 71,149,765
B.	Price Factor:		**1.0495**		
C.	Population factor:				
	1 **2024-25**	Second Period Actual FTES	7,500.0000		
	2 **2025-26**	Second Period Actual FTES	8,033.0500		
		Population Change Factor	1.0711		
	(C.2. divided by C.1.)				
D.	**Limit adjusted by inflation and population factors**				$ 79,980,835
	(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.	**Appropriations Limit**				$ 79,980,835

II.	**2026-27 Appropriations Subject to Limit**	
A.	State Aid [1]	$ 64,526,897
B.	State Subventions[2]	209,015
C.	Local Property taxes	13,282,910
D.	Estimated excess Debt Service taxes	-
E.	Estimated Parcel taxes, Square Foot taxes, etc.	-
F.	Interest on proceeds of taxes	460,917
G.	Less: Costs for Unreimbursed Mandates[3]	125,001
H.	**Appropriations Subject to Limit**	$ 78,354,738

Please contact Jubilee Smallwood, jsmallwood@cccco.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.