

**CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
Budget Year 2021-22**

DISTRICT: **REDWOODS**  
DATE: **May 20, 2021**

<b>I. 2021-22 Appropriations Limit:</b>			
A.	2020-21 Appropriations Limit		\$ 31,405,471
B.	2021-22 Price Factor:	<u>1.0573</u>	
C.	Population factor:		
	1 2019-20	Second Period Actual FTES	<u>3,624.6600</u>
	2 2020-21	Second Period Actual FTES	<u>3,792.9600</u>
	3 2021-22	Population Change Factor	<u>1.0464</u>
	( C.2. divided by C.1.)		
D.	<b>2020-21 Limit adjusted by inflation and population factors</b>		\$ 34,745,717
	(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>2021-22 Appropriations Limit</b>		\$ 34,745,717
<b>II. 2020-21 Appropriations Subject to Limit</b>			
A.	State Aid <sup>1</sup>		\$ 20,972,241
B.	State Subventions <sup>2</sup>		569,288
C.	Local Property taxes		9,280,000
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>		303,501
H.	<b>2021-22 Appropriations Subject to Limit</b>		\$ 30,518,028
III. A.	<b>District is within Appropriations Limit</b>		4,227,689

<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.