

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

DISTRICT: **MT. SAN JACINTO**
DATE: **August 20, 2026**

I. 2026-27 Appropriations Limit:

A. Appropriations Limit			\$	119,925,013
B. Price Factor:		1.0495		
C. Population factor:				
1 2024-25	Second Period Actual FTES	13,867.5100		
2 2025-26	Second Period Actual FTES	14,189.9600		
	Population Change Factor	1.0233		
	(C.2. divided by C.1.)			
D. Limit adjusted by inflation and population factors			\$	128,793,869
	(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			\$	128,793,869

II. 2026-27 Appropriations Subject to Limit

A. State Aid ¹	\$	84,090,746
B. State Subventions ²		318,771
C. Local Property taxes		50,517,471
D. Estimated excess Debt Service taxes		
E. Estimated Parcel taxes, Square Foot taxes, etc.		
F. Interest on proceeds of taxes		1,151,269
G. Less: Costs for Unreimbursed Mandates ³		366,128
H. Appropriations Subject to Limit	\$	135,712,129

Please contact Jubilee Smallwood, jsmallwood@cccoco.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.