

## **SAN BERNARDINO COMMUNITY COLLEGE DISTRICT**

**TO:** Board of Trustees

**FROM:** Dr. Diana Z. Rodriguez, Chancellor

**REVIEWED BY:** Jose F. Torres, Executive Vice Chancellor

**PREPARED BY:** Steven J. Sutorus, Executive Director of Business and Fiscal

**DATE:** June 11, 2026

**SUBJECT:** Consideration of Approval to Adopt Resolution #2026-06-11-FS-02  
Approving the Gann Limit for Fiscal Year 2026-27

### **RECOMMENDATION**

It is recommended that the Board of Trustees adopt Resolution #2026-06-11-FS-02 Approving the Gann Limit for Fiscal Year 2026-27.

### **OVERVIEW**

Government Code Section 7908(c) requires each community college district to report to the Chancellor of the Community Colleges at least annually its appropriation limit. The Gann Limit is a spending limit that restricts growth of tax funded programs and services. The Gann Limit is adjusted yearly for population growth, inflation, and other factors.

### **ANALYSIS**

The Gann Limit worksheet provides the computation of the 2026-27 appropriations limit for SBCCD. SBCCD's appropriation is well within the legal requirement.

### **SBCCD GOALS**

4. Ensure Fiscal Accountability/Sustainability

### **FINANCIAL IMPLICATIONS**

Adoption of this resolution is in compliance with State regulations applicable to the Gann Limit and communicates SBCCD's need for additional limit.



**RESOLUTION #2026-06-11-FS-02 OF THE BOARD OF TRUSTEES OF THE  
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT  
APPROVING THE GANN LIMIT FOR FISCAL YEAR 2026-27**

[v.5.22.2026.p.1|3]

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and,

WHEREAS, Government Code Section 7902.1 provides that school districts may increase their Gann Limits under specified circumstances;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2025-26 and 2026-27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2025-26 and 2026-27 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the San Bernardino Community College District provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

APPROVED, PASSED AND ADOPTED by the Board of Trustees of the San Bernardino Community College District on the 11<sup>th</sup> day of June 2026, by the following vote:

AYES: Gonzales, Betters, Houston, Longville, Williams

NOES: None

ABSENT: None

ABSTENSIONS: Aguilera, Reyes

**RESOLUTION #2026-06-11-FS-02 OF THE BOARD OF TRUSTEES OF THE  
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT  
APPROVING THE GANN LIMIT FOR FISCAL YEAR 2026-27**

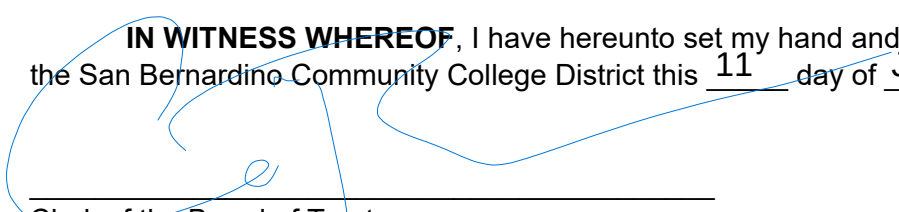
[v.5.22.2026.p.2|3]

I, Dr. Nathan D. Gonzales, Chair of the San Bernardino Community College District Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of the resolution passed and adopted by said Board at a regularly scheduled and conducted meeting held on said date, which resolution is on file in office of said Board.

  
\_\_\_\_\_  
Chair of the Board of Trustees  
San Bernardino Community College District

I, Dr. Cherina Betters, Clerk of the Board of Trustees of the San Bernardino Community College District, do hereby certify that the foregoing Resolution was introduced and adopted by the Board of Trustees of the San Bernardino Community College District at a regular meeting thereof held on the 11<sup>th</sup> day of June 2026, by the following forgoing vote.

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the San Bernardino Community College District this 11 day of June 2026.

  
\_\_\_\_\_  
Clerk of the Board of Trustees  
San Bernardino Community College District

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

DISTRICT: **SAN BERNARDINO**  
DATE: May 21, 2026

**I. 2026-27 Appropriations Limit:**

|                                                       |                                             |                    |                |
|-------------------------------------------------------|---------------------------------------------|--------------------|----------------|
| <b>A. Appropriations Limit</b>                        |                                             |                    | \$ 142,408,614 |
| B. Price Factor:                                      |                                             | <u>1.0495</u>      |                |
| C. Population factor:                                 |                                             |                    |                |
| 1 2024-25                                             | Second Period Actual FTES                   | <u>16,178.7300</u> |                |
| 2 2025-26                                             | Second Period Actual FTES                   | <u>16,826.0300</u> |                |
|                                                       | Population Change Factor                    | <u>1.0400</u>      |                |
|                                                       | (C.2. divided by C.1.)                      |                    |                |
| D. Limit adjusted by inflation and population factors |                                             |                    | \$ 155,436,154 |
|                                                       | (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                               |                                             |                    | \$ 155,436,154 |

**II. 2026-27 Appropriations Subject to Limit**

|                                                       |  |                |
|-------------------------------------------------------|--|----------------|
| A. State Aid <sup>1</sup>                             |  | \$ 102,782,287 |
| B. State Subventions <sup>2</sup>                     |  |                |
| C. Local Property taxes                               |  | 48,434,848     |
| D. Estimated excess Debt Service taxes                |  |                |
| E. Estimated Parcel taxes, Square Foot taxes, etc.    |  |                |
| F. Interest on proceeds of taxes                      |  | 3,491,721      |
| G. Less: Costs for Unreimbursed Mandates <sup>3</sup> |  | 679,461        |
| H. Appropriations Subject to Limit                    |  | \$ 154,029,395 |

**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.