

**California Community Colleges
Gann Limit Worksheet
Budget Year 2022-23**

DISTRICT: WEST HILLS
DATE: June 28, 2022

I. Appropriations Limit:				
A.	Appropriations Limit			\$ 45,375,639
B.	Price Factor:	<u>1.0755</u>		
C.	Population factor:			
	1 2020-21	Second Period Actual FTES	<u>4,939.2000</u>	
	2 2021-22	Second Period Actual FTES	<u>4,546.9600</u>	
		Population Change Factor	<u>0.9206</u>	
	(C.2. divided by C.1.)			
D.	Limit adjusted by inflation and population factors			\$ 44,926,661
	(line A multiplied by line B and line C.3.)			
E.	Adjustments to increase limit:			
	1 Transfers in of financial responsibility		<u>8,956,238</u>	
	2 Temporary voter approved increases			
	3 Total adjustments - increase			8,956,238
F.	Adjustments to decrease limit:			
	1 Transfers out of financial responsibility			
	2 Temporary voter approved increases			
	3 Total adjustments - decrease			-
G.	Appropriations Limit			\$ 53,882,899
II. Appropriations Subject to Limit				
A.	State Aid ¹			\$ 46,458,610
B.	State Subventions ²			52,811
C.	Local Property taxes			7,367,026
D.	Estimated excess Debt Service taxes			
E.	Estimated Parcel taxes, Square Foot taxes, etc.			
F.	Interest on proceeds of taxes			4,452
G.	Less: Costs for Unreimbursed Mandates ³			
H.	Appropriations Subject to Limit			\$ 53,882,899

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

¹ 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

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.