

**California Community Colleges
Gann Limit Worksheet
Budget Year 2023-24**

DISTRICT: WEST HILLS
DATE: June 27, 2023

I. Appropriations Limit:

A.	Appropriations Limit		\$	53,882,899
B.	Price Factor:	<u>1.0444</u>		
C.	Population factor:			
	1 2021-22	Second Period Actual FTES		<u>4,546.9600</u>
	2 2022-23	Second Period Actual FTES		<u>4,679.5500</u>
		Population Change Factor		<u>1.0292</u>
	(C.2. divided by C.1.)			
D.	Limit adjusted by inflation and population factors		\$	57,918,538
	(line A multiplied by line B and line C.3.)			
E.	Adjustments to increase limit:			
	1 Transfers in of financial responsibility	<u>1,377,076</u>		
	2 Temporary voter approved increases			
	3 Total adjustments - increase			<u>1,377,076</u>
F.	Adjustments to decrease limit:			
	1 Transfers out of financial responsibility			
	2 Temporary voter approved increases			
	3 Total adjustments - decrease			-
G.	Appropriations Limit		\$	59,295,614

II. Appropriations Subject to Limit

A.	State Aid ¹		\$	51,192,986
B.	State Subventions ²			55,932
C.	Local Property taxes			8,041,837
D.	Estimated excess Debt Service taxes			
E.	Estimated Parcel taxes, Square Foot taxes, etc.			
F.	Interest on proceeds of taxes			4,859
G.	Less: Costs for Unreimbursed Mandates ³			
H.	Appropriations Subject to Limit		\$	59,295,614

Please contact Jubilee Smallwood, jsmallwood@cccoco.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.