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:		**1.0444**		
C.	Population factor:				
	1 **2021-22**	Second Period Actual FTES	4,546.9600		
	2 **2022-23**	Second Period Actual FTES	4,679.5500		
		Population Change Factor	1.0292		
	(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			1,377,076	
	2 Temporary voter approved increases				
	3 Total adjustments - increase				1,377,076
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@cccco.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.