

**California Community Colleges
Gann Limit Worksheet
Budget Year 2025-26**

DISTRICT: **WEST HILLS**
DATE: June 17, 2025

I. Appropriations Limit:

A. Appropriations Limit			\$	64,103,371
B. Price Factor:		<u>1.0644</u>		
C. Population factor:				
1 2023-24	Second Period Actual FTES	<u>5,315.0500</u>		
2 2024-25	Second Period Actual FTES	<u>5,831.0200</u>		
	Population Change Factor	<u>1.0971</u>		
	(C.2. divided by C.1.)			
D. Limit adjusted by inflation and population factors			\$	74,856,919
	(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			\$	74,856,919

II. Appropriations Subject to Limit

A. State Aid ¹	\$	56,188,497
B. State Subventions ²		44,552
C. Local Property taxes		8,933,792
D. Estimated excess Debt Service taxes		
E. Estimated Parcel taxes, Square Foot taxes, etc.		
F. Interest on proceeds of taxes		5,387
G. Less: Costs for Unreimbursed Mandates ³		
H. Appropriations Subject to Limit	\$	65,172,228

Please contact Jubilee Smallwood, jsmallwood@cccco.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.