

**California Community Colleges
Gann Limit Worksheet
Budget Year 2024-25**

DISTRICT: WEST HILLS
DATE: June 25, 2024

I. Appropriations Limit:

A. Appropriations Limit		\$ 59,295,614
B. Price Factor:	<u>1.0362</u>	
C. Population factor:		
1 2022-23	Second Period Actual FTES	<u>4,679.5500</u>
2 2023-24	Second Period Actual FTES	<u>5,315.0500</u>
	Population Change Factor	<u>1.1358</u>
	(C.2. divided by C.1.)	
D. Limit adjusted by inflation and population factors		\$ 69,785,954
	(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		\$ 69,785,954

II. Appropriations Subject to Limit

A. State Aid ¹		\$ 55,484,374
B. State Subventions ²		50,886
C. Local Property taxes		8,562,943
D. Estimated excess Debt Service taxes		
E. Estimated Parcel taxes, Square Foot taxes, etc.		
F. Interest on proceeds of taxes		5,168
G. Less: Costs for Unreimbursed Mandates ³		
H. Appropriations Subject to Limit		\$ 64,103,371

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.