

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 (line A multiplied by line B and line C.3.) | | \$ 69,785,954 |
| 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 Mandat | | - |
| H. | Appropriations Subject to Limit | | \$ 64,103,371 |

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.