

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

DISTRICT: IMPERIAL
DATE: June 1, 2023

I. Appropriations Limit:

A. Appropriations Limit			\$ 55,964,647
B. Price Factor:		<u>1.0444</u>	
C. Population factor:			
1 2021-22	Second Period Actual FTES	<u>6,125.0000</u>	
2 2022-23	Second Period Actual FTES	<u>6,789.8000</u>	
	Population Change Factor	<u>1.1085</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.)		\$ 64,791,246
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			\$ 64,791,246

II. Appropriations Subject to Limit

A. State Aid ¹		\$ 60,901,170
B. State Subventions ²		70,000
C. Local Property taxes		8,081,790
D. Estimated excess Debt Service taxes		-
E. Estimated Parcel taxes, Square Foot taxes, etc.		-
F. Interest on proceeds of taxes		139,815
G. Less: Costs for Unreimbursed Mandates ³		660,895
H. Appropriations Subject to Limit		\$ 68,531,880

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.