

California Community Colleges
Gann Limit Worksheet
Budget Year 2024-25

DISTRICT: IMPERIAL
DATE: June 18, 2024

I. Appropriations Limit:			
A.	Appropriations Limit		\$ 68,531,880
B.	Price Factor:	<u>1.0362</u>	
C.	Population factor:		
	1 2022-23	Second Period Actual FTES	<u>6,789.8000</u>
	2 2023-24	Second Period Actual FTES	<u>6,397.0000</u>
		Population Change Factor	<u>0.9421</u>
	(C.2. divided by C.1.)		
D.	Limit adjusted by inflation and population factors		\$ 66,901,097
	(line A multiplied by line B and line C.3.)		
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	<u> </u>	
	2 Temporary voter approved increases	<u> </u>	
	3 Total adjustments - increase		-
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	<u> </u>	
	2 Temporary voter approved increases	<u> </u>	
	3 Total adjustments - decrease		-
G.	Appropriations Limit		\$ 66,901,097
II. Appropriations Subject to Limit			
A.	State Aid ¹		\$ 64,849,278
B.	State Subventions ²		67,800
C.	Local Property taxes		8,942,913
D.	Estimated excess Debt Service taxes		-
E.	Estimated Parcel taxes, Square Foot taxes, etc.		-
F.	Interest on proceeds of taxes		252,190
G.	Less: Costs for Unreimbursed Mandates ³		287,748
H.	Appropriations Subject to Limit		\$ 73,824,433

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.