

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

DISTRICT: SAN JOAQUIN DELTA  
DATE: August 25, 2023

<b>I. Appropriations Limit:</b>			
A. <b>Appropriations Limit</b>			\$ 119,442,737
B. Price Factor:		<u>1.0444</u>	
C. Population factor:			
1 <b>2021-22</b>	Second Period Actual FTES	<u>12,393.1200</u>	
2 <b>2022-23</b>	Second Period Actual FTES	<u>12,247.4200</u>	
	Population Change Factor	<u>0.9882</u>	
	(C.2. divided by C.1.)		
D. <b>Limit adjusted by inflation and population factors</b>	(line A multiplied by line B and line C.3.)		\$ 123,273,992
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. <b>Appropriations Limit</b>			\$ 123,273,992
<b>II. Appropriations Subject to Limit</b>			
A. State Aid <sup>1</sup>			\$ 65,975,598
B. State Subventions <sup>2</sup>			445,918
C. Local Property taxes			54,453,570
D. Estimated excess Debt Service taxes			
E. Estimated Parcel taxes, Square Foot taxes, etc.			
F. Interest on proceeds of taxes			
G. Less: Costs for Unreimbursed Mandates <sup>3</sup>			
H. <b>Appropriations Subject to Limit</b>			\$ 120,875,086

**Please contact Jubilee Smallwood, jsmallwood@ccco.edu, for any instructions regarding the Gann Limit.**

<sup>1</sup> 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

<sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...

<sup>3</sup> 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.