

**California Community Colleges  
Gann Limit Worksheet  
Budget Year 2022-23**

DISTRICT: YUBA  
DATE: August 22, 2022

<b>I. Appropriations Limit:</b>				
<b>A. Appropriations Limit</b>				\$ 59,279,087
B. Price Factor:		<u>1.0755</u>		
C. Population factor:				
1 2020-21	Second Period Actual FTES	<u>6,500.0000</u>		
2 2021-22	Second Period Actual FTES	<u>6,200.0000</u>		
	Population Change Factor	<u>0.9538</u>		
	(C.2. divided by C.1.)			
<b>D. Limit adjusted by inflation and population factors</b>				\$ 60,809,193
	(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				-
<b>G. Appropriations Limit</b>				\$ 60,809,193
<b>II. Appropriations Subject to Limit</b>				
A. State Aid <sup>1</sup>				\$ 33,860,139
B. State Subventions <sup>2</sup>				180,000
C. Local Property taxes				34,772,115
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>				
<b>H. Appropriations Subject to Limit</b>				\$ 68,812,254

**Please contact Jubilee Smallwood, [jsmallwood@ccco.edu](mailto: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.