

**CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
Budget Year 2021-22**

DISTRICT: **IMPERIAL**  
DATE: May 26, 2021

<b>I. 2021-22 Appropriations Limit:</b>		
A. <b>2020-21 Appropriations Limit</b>		\$ 65,118,702
B. <b>2021-22 Price Factor:</b>	<u>1.0573</u>	
C. Population factor:		
1 <b>2019-20</b> Second Period Actual FTES <sup>1</sup>	<u>7,450.0000</u>	
2 <b>2020-21</b> Second Period Actual FTES <sup>1</sup>	<u>6,178.6200</u>	
3 <b>2021-22</b> Population Change Factor	<u>0.8293</u>	
	( C.2. divided by C.1.)	
D. <b>2020-21 Limit adjusted by inflation and population factors</b>		\$ 57,097,308
	(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		-
G. <b>2021-22 Appropriations Limit</b>		\$ 57,097,308
<b>II. 2020-21 Appropriations Subject to Limit</b>		
A. State Aid <sup>2</sup>		\$ 43,521,538
B. State Subventions <sup>3</sup>		71,549
C. Local Property taxes		9,754,237
D. Estimated excess Debt Service taxes		
E. Estimated Parcel taxes, Square Foot taxes, etc.		
F. Interest on proceeds of taxes		115,100
G. Less: Costs for Unreimbursed Mandates <sup>4</sup>		520,808
H. <b>2021-22 Appropriations Subject to Limit</b>		\$ 52,941,616
III. A. <b>District is within Appropriations Limit</b>		4,155,692

<sup>1</sup>Second period actual FTES corresponds to total resident FTES as reported on the second period CCFS-320 report.  
<sup>2</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>3</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...  
<sup>4</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.