

Board of Trustees Regular Meeting (VI.N)

Meeting	August 16, 2022
Agenda Item	Other Items (VI.N)
Subject	Other Items Resolution for Appropriations Subject to Proposition 4 - Gann Limitation - Resolution No. 06-22/23
College/District	District
Funding	N/A
Recommended Action	Recommend adopting Resolution No. 06-22/23 which establishes the 2021-23 Gann Limit for the Riverside Community College District at \$241,050,456.

Background Narrative:

In November 1979, the voters passed Proposition 4 which imposes an annual appropriations limit on the District. This is known as the Gann Limit. Pursuant to Article XIII B of the California Constitution and Government Code Section 7910, the Board must approve the District's Gann Limit for the succeeding fiscal year.

The District has developed the documentation used to determine the 2022-2023 Gann Limit and it is available for public inspection at the office of the Vice Chancellor, Business and Financial Services, 3801 Market St. Riverside, California, between 7:30 a.m. and 4:00 p.m. A copy of the worksheet used to compute the Gann Limit is attached for the Board's review and information. A resolution required to establish the District's 2022-23 Gann Limit is also attached.

Prepared By: Aaron S. Brown, Vice Chancellor, Business & Financial Services

California Community Colleges
Gann Limit Worksheet
Budget Year 2022-23

DISTRICT: RIVERSIDE
DATE: August 16, 2022

I. Appropriations Limit:		
A. Appropriations Limit		\$ 245,836,061
B. Price Factor:	<u>1.0755</u>	
C. Population factor:		
1 2020-21	Second Period Actual FTES	<u>27,425.5100</u>
2 2021-22	Second Period Actual FTES	<u>25,003.3600</u>
	Population Change Factor	<u>0.9117</u>
	(C.2. divided by C.1.)	
D. Limit adjusted by inflation and population factors		\$ 241,050,456
(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. Appropriations Limit		\$ 241,050,456
II. Appropriations Subject to Limit		
A. State Aid ¹		\$ 176,095,075
B. State Subventions ²		519,270
C. Local Property taxes		58,935,959
D. Estimated excess Debt Service taxes		
E. Estimated Parcel taxes, Square Foot taxes, etc.		
F. Interest on proceeds of taxes		106,258
G. Less: Costs for Unreimbursed Mandates ³		
H. Appropriations Subject to Limit		\$ 235,656,562

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.