

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

DISTRICT: **SAN JOSE-EVERGREEN**
DATE: 7.13.2021

I. 2021-22 Appropriations Limit:		
A. 2020-21 Appropriations Limit		\$ 176,622,535
B. 2021-22 Price Factor:	<u>1.0573</u>	
C. Population factor:		
1 2019-20 Second Period Actual FTES ¹	<u>12,020.8500</u>	
2 2020-21 Second Period Actual FTES ¹	<u>10,057.0300</u>	
3 2021-22 Population Change Factor	<u>0.8366</u>	
(C.2. divided by C.1.)		
D. 2020-21 Limit adjusted by inflation and population factors		\$ 156,229,199
(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. 2021-22 Appropriations Limit		\$ 156,229,199
II. 2020-21 Appropriations Subject to Limit		
A. State Aid ²		\$ 1,590,494
B. State Subventions ³		420,210
C. Local Property taxes		122,336,146
D. Estimated excess Debt Service taxes		
E. Estimated Parcel taxes, Square Foot taxes, etc.		
F. Interest on proceeds of taxes		500,000
G. Less: Costs for Unreimbursed Mandates ⁴		
H. 2021-22 Appropriations Subject to Limit		\$ 124,846,850
III. A. District is within Appropriations Limit		31,382,349

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