

California Community Colleges  
Gann Limit Worksheet  
Budget Year 2022-23

DISTRICT: SAN JOSE-EVERGREEN  
DATE: August 25, 2022

<b>I. Appropriations Limit:</b>				
A.	<b>Appropriations Limit</b>			\$ 124,846,850
B.	Price Factor:	<u>1.0755</u>		
C.	Population factor:			
	1 <b>2020-21</b>	Second Period Actual FTES	<u>10,057.0300</u>	
	2 <b>2021-22</b>	Second Period Actual FTES	<u>9,207.8400</u>	
		Population Change Factor	<u>0.9156</u>	
	(C.2. divided by C.1.)			
D.	<b>Limit adjusted by inflation and population factors</b>			\$ 122,940,164
	(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>Appropriations Limit</b>			\$ 122,940,164
<b>II. Appropriations Subject to Limit</b>				
A.	State Aid <sup>1</sup>			\$ 3,335,719
B.	State Subventions <sup>2</sup>			-
C.	Local Property taxes			128,341,425
D.	Estimated excess Debt Service taxes			
E.	Estimated Parcel taxes, Square Foot taxes, etc.			
F.	Interest on proceeds of taxes			400,000
G.	Less: Costs for Unreimbursed Mandates <sup>3</sup>			
H.	<b>Appropriations Subject to Limit</b>			\$ 132,077,144

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