

**California Community Colleges
Gann Limit Worksheet
Budget Year 2025-26**

DISTRICT: **SAN JOSE-EVERGREEN**
DATE: August 16, 2025

I. Appropriations Limit:

A. Appropriations Limit		\$ 153,621,427
B. Price Factor:	<u>1.0644</u>	
C. Population factor:		
1 2023-24	Second Period Actual FTES	<u>9,824.0200</u>
2 2024-25	Second Period Actual FTES	<u>9,868.9200</u>
	Population Change Factor	<u>1.0046</u>
	(C.2. divided by C.1.)	
D. Limit adjusted by inflation and population factors		\$ 164,266,814
	(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		\$ 164,266,814

II. Appropriations Subject to Limit

A. State Aid ¹	\$ 4,785,000
B. State Subventions ²	394,335
C. Local Property taxes	153,503,125
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes	1,500,000
G. Less: Costs for Unreimbursed Mandates ³	
H. Appropriations Subject to Limit	\$ 160,182,460

Please contact Jubilee Smallwood, jsmallwood@ccco.edu, for any instructions regarding the Gann Limit.

¹ Includes any unrestricted General Fund such as State General Apportionments, Apprenticeship Allowance, Prop 30/55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, or Part-Time Faculty Office Hours. Additional information may be found in the California Community College Compendium of Allocations and Resources.

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.