

**California Community Colleges
Gann Limit Worksheet
Budget Year 2026-27**

DISTRICT: **SAN JOSE-EVERGREEN**
DATE: August 19, 2026

I. 2026-27 Appropriations Limit:

A. Appropriations Limit			\$ 160,182,460
B. Price Factor:		1.0495	
C. Population factor:			
1 2024-25	Second Period Actual FTES	9,868.9200	
2 2025-26	Second Period Actual FTES	8,858.5900	
	Population Change Factor	0.8976	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors			\$ 150,896,875
	(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			\$ 150,896,875

II. 2026-27 Appropriations Subject to Limit

A. State Aid ¹	\$ 4,938,941
B. State Subventions ²	387,090
C. Local Property taxes	153,036,135
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes	1,750,000
G. Less: Costs for Unreimbursed Mandates ³	
H. Appropriations Subject to Limit	\$ 160,112,166

Please contact Jubilee Smallwood, jsmallwood@cccco.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.