



San José / Evergreen
Community College District

2008/2009 BUDGET

Presented to the Board of Trustees for Adoption

September 9, 2008

Rosa Perez, Chancellor
Ronald Root, Vice Chancellor, Administrative Services
Serena Muindi, Director of Fiscal Services/Controller



San José / Evergreen
Community College District

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SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

San José City College • Evergreen Valley College

Rosa G. Perez, Chancellor



Ronald L. Root
Vice Chancellor
Administrative Services
4750 San Felipe Road
San Jose, CA 95135-1599
Phone: 408-270-6426

September 9, 2008

To the Board of Trustees:

Fiscal Year 2007/08 was one of the most significant and successful years in the history of the District. Funded enrollment reported to the State reached an all-time high, and considerable progress was made in improving services to students.

In last year's budget message to the Board, it was observed that the District has experienced a "flat" enrollment pattern for years. Additionally, there has been an on-going structural enrollment "deficit" of approximately 500 FTES each year, requiring the District to transfer FTES from the summer semester in the next academic year back to the previous year in order to avoid reporting an enrollment decline to the State. Going into FY 2007/08, the District faced the possibility of having to ask the State to provide stability funding because there were no more FTES to transfer from the next summer. The last time this happened was three fiscal years ago in FY 2004/05.

Responding to this difficult situation, Chancellor Perez challenged the colleges to grow 5% in FTES during the fiscal year, understanding that the District could only report 2.4% to the State for additional funding because of a State enrollment cap. The colleges responded by growing 6.3%! This record growth allowed the District to eliminate the structural deficit, transfer 254 less FTES from the upcoming summer of 2008, and report maximum allowable growth for State funding. Total FTES reported to the State for funding was 14,818, a record high eclipsing the previous high in FY 2002/03 of 14,667 FTES.

This amazing turnaround did not occur without cost, however. First, it should be acknowledged that the faculty stepped up to the challenge and enthusiastically supported the Chancellor's goal. Second, under the leadership of Drs. Coon and Burke, the academic teams on the campuses made every effort to grow enrollment in an efficient manner. However, such a significant growth rate necessitated an expansion of the academic schedules, resulting in additional cost that contributed to a reversal of the pattern in recent years of adding funds to the District reserve.

The unaudited spend-down of unrestricted General Fund reserves in FY 2007/2008 was \$4,600,689. There were four principle factors influencing this significant change in fund balance:

Governing Board

Balbir S. Dhillon • Maria Fuentes • Autumn Gutierrez • Richard Hobbs • Ron Lind • Randy Okamura • Richard K. Tanaka

To the Board of Trustees
September 9, 2008

1. The State took several steps to reduce the District's apportionment for the year. Growth funding was administratively reduced by the State Chancellor's Office as part of systemic budget reductions required to fit the legislatively enacted funds for community college enrollment growth with statewide system growth. Our District's approved growth rate of 2.37% was reduced to 1.77% at mid-year, and then reduced again in the spring to fit State growth funding with available appropriations. The consequence of these two reductions resulted in a loss of State growth revenue of \$480,000. In addition, the State reduced General Apportionment revenue by \$1,247,300 to adjust for the overestimate in local property tax revenue contained in the State budget. The combined impact of these State reductions totaled \$1,727,000.
2. The District also incurred additional instructional expense as it increased the academic schedule to serve more students. A general estimate of this expense is \$1,100,000.
3. The Board's strong support for employees was evidenced in settled contracts that exceeded the COLA rate of 4.53% by approximately \$1,390,000.
4. Other expenditures of \$383,000, especially for one-time system improvements, also added to the budget imbalance. Most of these expenditures were related to improving the District's MIS and email systems.

Establishing a prudent budget for this year has been a major challenge because of the slow pace of State budget deliberations and the fact that the District has a structural budget imbalance that must be corrected in order to avoid painful reductions in future years.

The following are the basic revenue assumptions that have been built into the recommended budget:

- There will be no State COLA increase for the year.
- The District will report growth of 1.67% for State funding.
- Categorical programs have been reduced in line with the Governor's proposal reflected in the May Revise (if final legislative enactment is higher, the budgets for these programs will be increased).
- The colleges and the District Office are budgeted at last year's activity level, and no additional funds are available for new initiatives.
- Structural (unavoidable) cost increases have been added, including the following:
 - Employee step and column salary adjustments \$ 490,900
 - Health/Welfare cost increases \$ 764,900
 - Utilities \$1,229,000

To the Board of Trustees
September 9, 2008

To avoid major interruptions to continuation of district-wide operations for the budget year, there are two actions proposed to maintain the District's reserve above the 5% level expected by the State Chancellor's Office:

1. Annual payments of \$2.8 million for retiree health benefits (Other Post Employment Benefits, or OPEB) will be funded from a trust account that has assets from the Board-approved issuance of OPEB bonds. The repayment schedule on these bonds will not begin until Fiscal Year 2010/11, and will be significantly lower than projected "pay go" for the health benefit.
2. A further spend-down of General Fund reserves is recommended, amounting to \$2,520,776.

Contracts with the bargaining units have not been settled at this writing, and no funds are set aside for augmented salary and benefit improvements.

One final note of importance in the budget is the recognition that the Measure I fund was closed on June 30, 2008. Measure I was approved in 1998 at an authorized level of \$135,750,000. Total expenditures in this fund exceeded \$160.7 million due to investment earnings.

Appreciation is extended to the following individuals who served on the District Budget Advisory Committee in FY 2007/08:

Administration: Serena Muindi, Roy Stutzman, Jack Mahrt.

Faculty: John Payne, Doug Threet, Margaret Muench, Marc Sola,
Barbara Hanfling, Mark Newton.

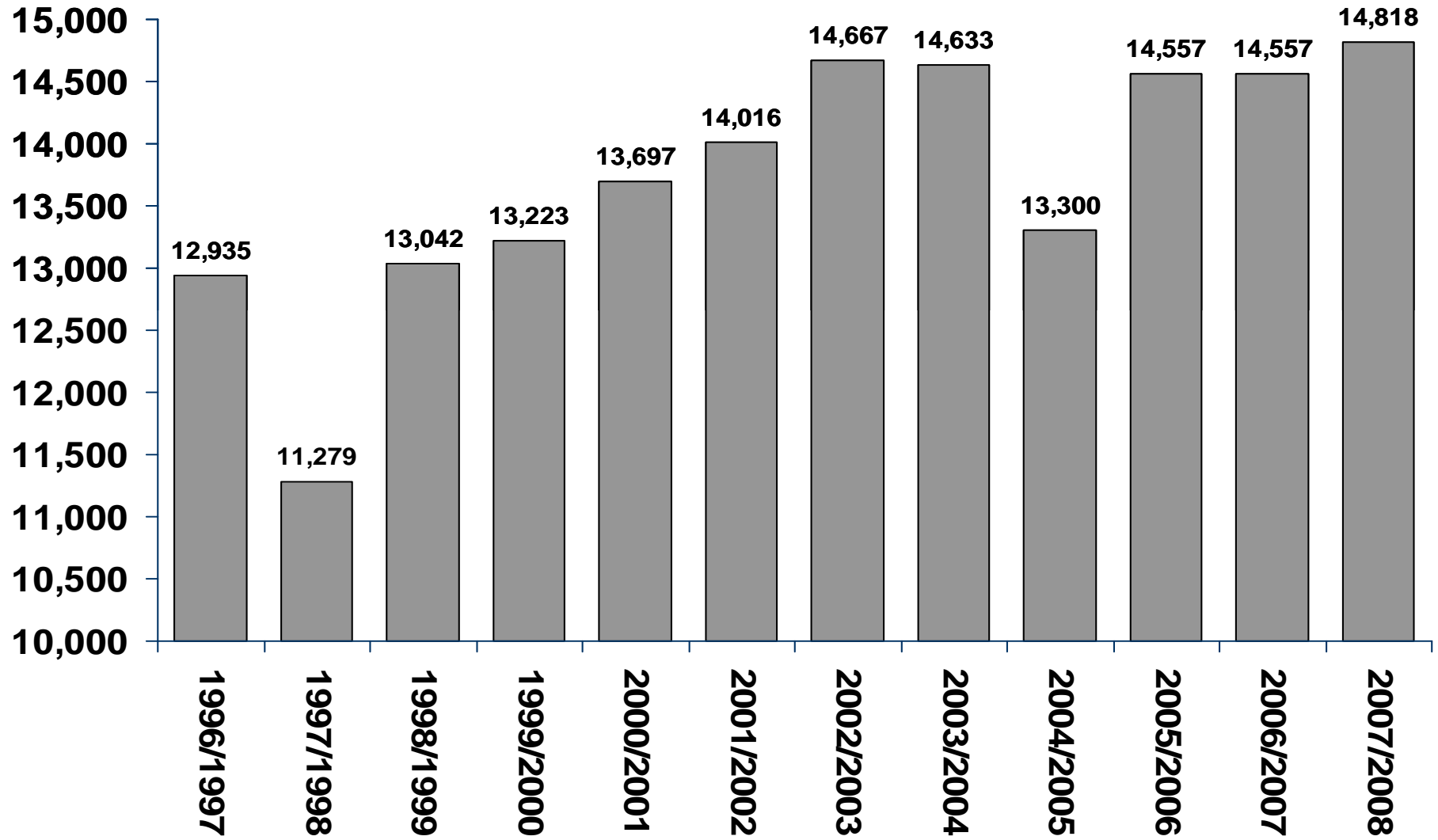
Classified Staff: Dan Hawkins, Sylvia Estrada, Jesse Velasquez, Jan Tomisaka,
Beverly Lynch.

Sincerely,

Ron Root
Vice Chancellor, Administrative Services

BUDGET ASSUMPTIONS AND COMPARISONS

Funded Enrollment



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

2008-2009 ADOPTION BUDGET ASSUMPTIONS

	2007-2008 ACTUALS	2008-2009 ADOPTION BUDGET
CERTIFICATED SALARIES - FULL-TIME	+4.53%	0.00%
CERTIFICATED SALARIES - PART-TIME	+4.53%	0.00%
CLASSIFIED SALARIES	+4.53%	0.00%
MANAGEMENT SALARIES	+4.53%	TBD
HEALTH AND WELFARE PREMIUMS:		
BLUE CROSS	11.0%	13.7%
KAISER	19.3%	0.0%
DENTAL	0.0%	16.7%
VISION	0.0%	0.0%
EMPLOYEE ASSISTANCE PROGRAM	0.0%	0.0%
INCOME PROTECTION	0.0%	0.0%
LIFE INSURANCE	0.0%	0.0%
STATUTORY EMPLOYEE BENEFITS:		
STRS	8.2500%	8.2500%
PERS	9.3030%	9.4280%
SOCIAL SECURITY	6.2000%	6.2000%
MEDICARE	1.4500%	1.4500%
UNEMPLOYMENT INSURANCE	0.1620%	0.4120%
WORKERS' COMPENSATION	2.4560%	2.2730%
STATE APPORTIONMENT:		
COLA	4.53%	0.00%
GROWTH	1.77%	1.67%
DEFICIT FACTOR	1.68%	0.00%
ENROLLMENT FEES	\$20 per Unit	\$20 per Unit
LOTTERY INCOME/FTES	\$138	\$138

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

2007-2008 PROJECTED ACTUALS
GENERAL FUND (10)
IMPACT OF OPERATIONS ON FUND BALANCE

July 1, 2007 Beginning Fund Balance		\$11,542,669	
2007-2008 Revenues	\$79,868,735		
2007-2008 Expenditures	<u>84,469,424</u>		
2007-2008 Surplus/(Deficit)		<u>(4,600,689)</u>	
Projected June 30, 2008 Ending Fund Balance		<u>\$6,941,980</u>	8.2%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

2008-2009 ADOPTION BUDGET
GENERAL FUND (10)
CHANGES IN REVENUE
FROM THE 2008-2009 TENTATIVE BUDGET

2008-2009 Tentative Budget Revenues \$81,401,500

General Apportionment:

Apportionment Restoration Adjustment	118,670	
Apportionment Growth	1,129,410	
Lottery	300,000	
Special One-Time Allocations	0	
Equalization	0	
Miscellaneous Adjustments	<u>0</u>	1,548,080

Local Revenues:

Non- Resident Enrollment Fees	100,000	
Other Local	43,000	
Parking Fines	0	
One-Time Miscellaneous Revenues	<u>555,596</u>	<u>698,596</u>

2008-2009 Adoption Budget General Fund Revenue \$83,648,176

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

2008-2009 ADOPTION BUDGET
GENERAL FUND (10)
IMPACT OF OPERATIONS ON FUND BALANCE

July 1, 2008 Beginning Fund Balance		\$6,941,980	
2008-2009 Revenues	\$83,648,176		
2008-2009 Expenditures	<u>86,068,952</u>		
2008-2009 Surplus/(Deficit)		<u>(2,420,776)</u>	
Projected June 30, 2009 Ending Fund Balance		<u>\$4,521,204</u>	5.3%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

2008-2009 ADOPTION BUDGET
GENERAL FUND (10)
CHANGES IN EXPENDITURES
FROM THE 2008-2009 TENTATIVE BUDGET

2008-2009 Tentative Budget Expenditures \$84,215,979

Personnel Costs:

Personnel Related Items	\$132,298	
Miscellaneous Benefit Adjustments	47,012	
Retiree Health Benefit Funding	(300,000)	(120,690)

Other Permanent Changes:

Student Health Fund Support	344,484	
Child Development Fund Support	154,000	
Parking Fund Support	123,967	
Fiscal Services	(1,726)	
Vice Chancellor	12,886	
Human Resources	0	
Chancellor's Office	35,202	
Facilities	(12,750)	
Insurance	4,000	
ITSS	213,600	
Utilities	<u>1,000,000</u>	1,873,663

One-time Items:

<i>Mandated Cost Services</i>	10,000	
<i>ITSS Chart of Accounts/Budget Migration</i>	50,000	
<i>Training</i>	<u>40,000</u>	<u>100,000</u>

2008-2009 Adopted General Fund Expenditures \$86,068,952

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

**RECAP OF FUND BALANCES
2007-2008 PROJECTED ACTUALS**

Fund Description	Beginning Fund Balance	Total Revenue	Funds Available	Total Expd's	Ending Fund Balance
<u>UNRESTRICTED FUNDS</u>					
10 General Fund	\$11,542,668	\$79,868,735	\$91,411,403	\$84,469,423	\$11,542,668 (\$4,600,688)
Ending Fund Balance					\$6,941,980
<u>RESTRICTED FUNDS</u>					
11 Parking	(\$291)	\$852,394	\$852,103	\$852,103	\$0
12 Apprentices	\$70,056	\$42,408	\$112,464	\$45,266	\$67,198
16 Community Ed.	\$0	\$514,523	\$514,523	\$275,184	\$239,339
17 Categorical Programs	\$0	\$17,189,520	\$17,189,520	\$17,189,520	\$0
18 Health Fees	\$0	\$611,130	\$611,130	\$611,130	\$0
31 GO Bond - Measure G - B	\$0	\$98,670,978	\$98,670,978	\$109,780	\$98,561,198
33 GO Bond - Measure G - A	\$7,099,990	\$700,010	\$7,800,000	\$0	\$7,800,000
36 Capital Projects	\$1,429,170	\$10,916,889	\$12,346,059	\$11,409,614	\$936,445
37 Student Center Fee	\$318,762	\$43,108	\$361,870	\$0	\$361,870
38 GO Bond - Series D	\$22,511,205	\$1,380,381	\$23,891,586	\$23,891,586	\$0
39 GO Bond A-D Refunded	\$11,703,965	\$496,802	\$12,200,767	\$12,200,767	\$0
48 Federal Financial Asst.	\$0	\$11,593,391	\$11,593,391	\$11,593,391	\$0
61 Self-Insurance	\$70,381	\$993,738	\$1,064,119	\$1,041,576	\$22,543
70 Cafeteria	\$94,364	\$41,458	\$135,822	\$59,849	\$75,973
72 Child Development	\$0	\$1,058,031	\$1,058,031	\$1,058,031	\$0
81 L/T Debt Group	\$303,472	\$2,448,112	\$2,751,584	\$2,751,584	\$0
82 Cur Debt Service	\$769,509	\$0	\$769,509	\$2,650	\$766,859
Total Restricted	\$44,370,583	\$147,552,873	\$191,923,456	\$83,092,031	\$108,831,425
GRAND TOTAL	\$55,913,251	\$227,421,608	\$283,334,859	\$167,561,454	\$115,773,405

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

**RECAP OF FUND BALANCES
2008-2009 ADOPTION BUDGET**

Fund Description	Beginning Fund Balance	Total Revenue	Funds Available	Total Expd's	Ending Fund Balance
<u>UNRESTRICTED FUNDS</u>					
10 General Fund	\$6,941,980	\$83,648,176	\$90,590,156	\$86,068,952	\$6,941,980 (\$2,420,776)
Ending Fund Balance					\$4,521,204
<u>RESTRICTED FUNDS</u>					
11 Parking	\$0	\$768,851	\$768,851	\$768,851	\$0
12 Apprentices	\$67,198	\$34,813	\$102,011	\$34,813	\$67,198
16 Community Ed.	\$239,339	\$505,000	\$744,339	\$505,000	\$239,339
17 Categorical Programs	\$0	\$17,200,704	\$17,200,704	\$17,200,704	\$0
18 Health Fees	\$0	\$463,927	\$463,927	\$463,927	\$0
31 GO Bond - Measure G - B	\$98,561,198	\$31,870,483	\$130,431,681	\$98,561,198	\$31,870,483
33 GO Bond - Measure G - A	\$7,800,000	\$0	\$7,800,000	\$5,788,069	\$2,011,931
36 Capital Projects	\$936,445	\$944,299	\$1,880,744	\$944,299	\$936,445
37 Student Center Fee	\$361,870	\$46,000	\$407,870	\$46,000	\$361,870
48 Federal Financial Asst.	\$0	\$6,701,289	\$6,701,289	\$6,701,289	\$0
61 Self-Insurance	\$22,543	\$1,003,381	\$1,025,924	\$1,003,381	\$22,543
70 Cafeteria	\$75,973	\$40,000	\$115,973	\$40,012	\$75,961
72 Child Development	\$0	\$1,001,273	\$1,001,273	\$1,001,273	\$0
81 L/T Debt Group	\$0	\$2,900,000	\$2,900,000	\$2,900,000	\$0
82 Cur Debt Service	\$766,859	\$0	\$766,859	\$0	\$766,859
Total Restricted	\$108,831,425	\$63,480,020	\$172,311,445	\$135,958,816	\$36,352,629
GRAND TOTAL	\$115,773,405	\$147,128,196	\$262,901,601	\$222,027,768	\$40,873,833

**UNRESTRICTED
GENERAL FUNDS**

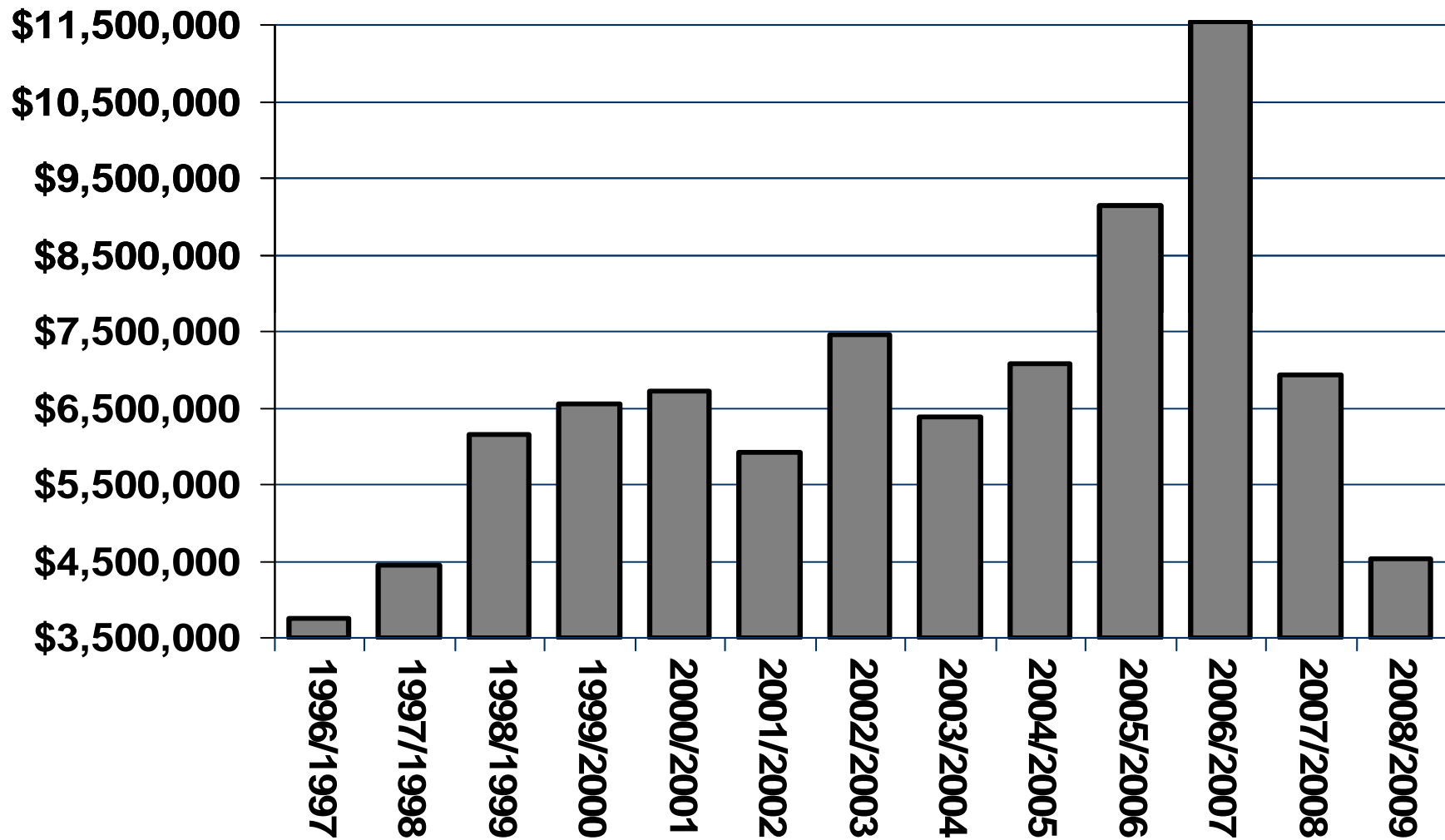
SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL FUND 10
2008/2009 BUDGET

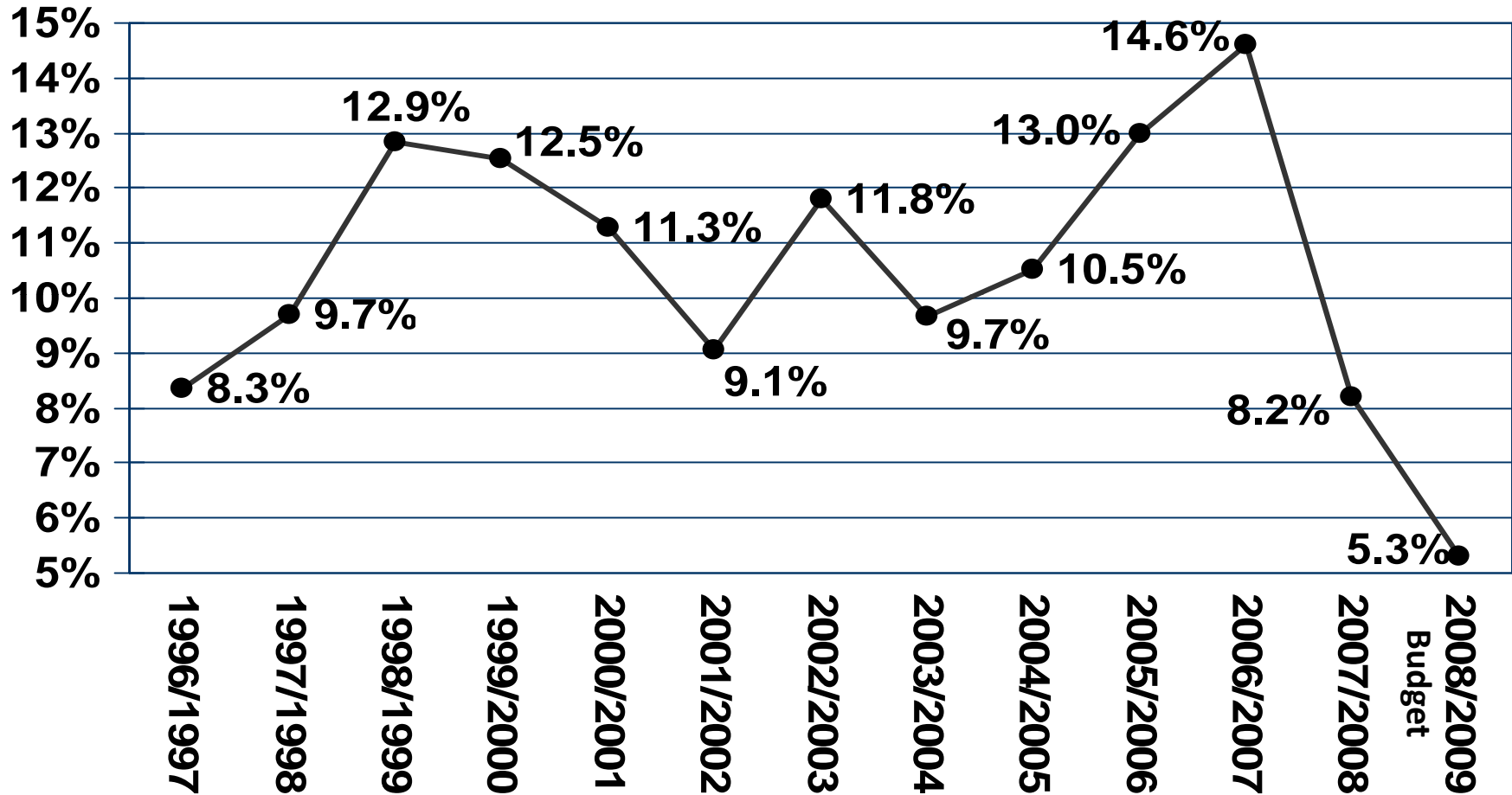
The general fund is the primary operating fund of the district. This fund accounts for the majority of the District's revenues and expenditures. Revenues come primarily from local property taxes, student enrollment fees and State apportionment. Salaries and benefits account for the majority of expenditures.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>							11,542,668	6,941,979
Revenue								
State Revenue			40,263		6,815,225	9,192,961	6,855,488	9,192,961
Local Revenue	2,043,090	2,028,000	2,416,383	2,648,568	68,553,775	69,778,647	73,013,247	74,455,215
Total Revenue	2,043,090	2,028,000	2,456,646	2,648,568	75,368,999	78,971,608	79,868,735	83,648,176
Transfers In								
TOTAL BUDGET RESOURCES	2,043,090	2,028,000.00	2,456,646	2,648,568	75,368,999	78,971,608	91,411,403	90,590,155
Expenditures								
Academic Salaries	16,764,931	17,518,807	19,080,088	18,519,984	1,424,983	1,052,473	37,270,002	37,091,264
Classified Salaries	4,644,015	4,684,374	4,876,932	4,979,055	7,509,566	9,182,139	17,030,513	18,845,568
Employee Benefits	5,630,195	6,124,213	5,829,927	6,190,202	3,865,303	4,311,075	15,325,425	16,625,490
Supplies	246,168	220,498	320,329	328,738	383,172	387,461	949,669	936,697
Services	2,440,552	1,614,331	463,798	641,498	7,340,684	8,737,974	10,245,034	10,993,803
Capital Outlay	60,650	49,186	104,895	183,337	209,834	79,400	375,379	311,923
Other Outgo	54,436	56,027	21,802	54,729	0		76,238	110,756
Total Expenditures	29,840,947	30,267,436	30,697,770	30,897,543	20,733,542	23,750,522	81,272,259	84,915,501
Transfers Out					3,197,165	1,153,451	3,197,165	1,153,451
<i>Estimated Ending Fund Balance, June 30</i>							6,941,979	4,521,203
TOTAL BUDGET REQUIREMENTS	29,840,947	30,267,436	30,697,770	30,897,543	23,930,707	24,903,973	91,411,403	90,590,155

Unrestricted Ending Balance (General Fund 10)



Ending Balance as a % of Operations (General Fund 10)



**RESTRICTED
GENERAL FUNDS**

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

PARKING FUND 11
2008/2009 BUDGET

This fund contains revenues and expenses associated with providing parking services. Revenues are derived from sales of daily parking permits to students. Expenditures are restricted by State law to items associated with the upkeep and maintenance of parking facilities.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007-2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>							(291)	0
Revenue								
Local Revenue:								
Interest						1,000		1,000
Parking Fees	282,082	324,000	285,925	325,000			568,008	649,000
Total Revenue	282,082		285,925			1,000	568,008	650,000
Transfer In					284,095	136,851	284,095	136,851
TOTAL BUDGET RESOURCES	282,082		285,925		284,095	137,851	852,103	786,851
Expenditures								
Classified Salaries					557,335	540,264	557,335	540,264
Employee Benefits					234,467	276,972	234,467	276,972
Supplies					16,987	19,000	16,987	19,000
Services					42,473	(50,385)	42,473	(50,385)
Capital Outlay					840	1,000	840	1,000
Total Expenditures					852,103	786,851	852,103	786,851
<i>Estimated Ending Fund Balance, June 30</i>							0	0
TOTAL BUDGET REQUIREMENTS					852,103	786,851	852,103	786,851

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

APPRENTICESHIP FUND 12
2008/2009 BUDGET

This fund is designated to account for all revenues and expenditures associated with the operation of apprenticeship training programs.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007-2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>							70,056	67,198
Revenue								
State Revenue					42,408	34,813	42,408	34,813
Total Revenue					42,408	34,813	42,408	34,813
TOTAL BUDGET RESOURCES					42,408	34,813	112,464	102,011
Expenditures								
Services			45,266	34,813			45,266	34,813
Total Expenditures			45,266	34,813			45,266	34,813
<i>Estimated Ending Fund Balance, June 30</i>							67,198	67,198
TOTAL BUDGET REQUIREMENTS			45,266	34,813			112,464	102,011

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

IBP FUND 16
2008/2009 BUDGET

This enterprise fund is used to account for operations of the District's Institute for Business Performance. Grants from public agencies for IBP services are included in Fund 17.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007-2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>							0	239,339
Revenue								
State Revenue								
Local Revenue					275,184	505,000	275,184	505,000
Total Revenue					275,184	505,000	275,184	505,000
TOTAL BUDGET RESOURCES					275,184	505,000	275,184	744,339
Expenditures								
Academic Salaries					36,129	9,500	36,129	9,500
Classified Salaries					382,204	640,879	382,204	640,879
Employee Benefits					139,918	244,423	139,918	244,423
Supplies					52,792	63,650	52,792	63,650
Services					(615,279)	(453,452)	(615,279)	(453,452)
Capital Outlay					8,717		8,717	
Total Expenditures					4,481	505,000	4,481	505,000
Transfers Out					31,364		31,364	
<i>Estimated Ending Fund Balance, June 30</i>							239,339	239,340
TOTAL BUDGET REQUIREMENTS					35,845	505,000	275,184	744,339

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

RESTRICTED FUND 17
2008/2009 BUDGET

This fund records all the Federal, State and local revenue allocations that are restricted for a specific purpose or use. Examples of restricted allocations include Matriculation, Equal Opportunity Programs and Services (EOPS), Disabled Students Programs

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007-2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>								
Revenue								
Federal Revenue	1,501,214	2,027,895	641,087	747,669	2,536,303	3,949,086	4,678,604	6,724,650
State Revenue	2,261,903	2,013,086	2,244,074	2,372,065	6,817,114	5,263,127	11,323,090	9,648,278
Local Revenue	564,651	682,463	191,655	114,313	400,521		1,156,827	796,776
Total Revenue	4,327,768	4,723,444	3,076,815	3,234,047	9,753,938	9,212,213	17,158,521	17,169,704
Transfers In					31,000	31,000	31,000	31,000
TOTAL BUDGET RESOURCES	4,327,768	4,723,444	3,076,815	3,234,047	9,784,938	9,243,213	17,189,521	17,200,704
Expenditures								
Academic Salaries	1,704,579	1,015,706	1,513,395	942,108			3,217,974	1,957,814
Classified Salaries	2,140,765	2,116,556	1,694,972	1,668,721	1,669,704	1,499,556	5,505,441	5,284,833
Employee Benefits	1,064,650	1,229,816	766,839	920,112	673,221	676,975	2,504,710	2,826,903
Supplies	183,904	210,799	178,984	92,153	49,688	14,378	412,576	317,330
Services	1,137,987	2,614,195	648,945	1,943,717	2,172,786	1,209,473	3,959,718	5,767,385
Capital Outlay	411,023	339,477	403,490	411,906	398,854	15,518	1,213,367	766,901
Other Outgo	243,122	79,321	132,349	79,017	264	121,200	375,735	279,538
Total Expenditures	6,886,030	7,605,870	5,338,974	6,057,734	4,964,516	3,537,100	17,189,520	17,200,704
Transfers Out								
<i>Estimated Ending Fund Balance, June 30</i>							0	
TOTAL BUDGET REQUIREMENTS	6,886,030	7,605,870	5,338,974	6,057,734	4,964,516	3,537,100	17,189,521	17,200,704

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

HEALTH FEES FUND 18
2008/2009 BUDGET

Health fees are collected from students and restricted to the purpose of providing health services for students.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007-2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>							0	0
Revenue								
Local Revenue					254,482	266,660	254,482	266,660
Total Revenue					254,482	266,660	254,482	266,660
Transfers In					356,662	344,484	356,662	344,484
TOTAL BUDGET RESOURCES					611,144	611,144	611,144	611,144
Expenditures								
Academic Salaries	127,239	106,758	136,955	136,955			264,194	243,713
Classified Salaries	87,452	87,452	149,120	149,120			236,572	236,572
Employee Benefits	44,517	70,546	46,619	37,560			91,136	108,106
Supplies	10,726	7,500	7,721	7,500			18,447	15,000
Services	11,406	10,000	(12,026)	(2,247)			(620)	7,753
Capital Outlay	916	0	499	0			1,415	0
Total Expenditures	282,256	282,256	328,888	328,888			611,144	611,144
<i>Estimated Ending Fund Balance, June 30</i>							0	0
TOTAL BUDGET REQUIREMENTS	282,256	282,256	328,888	328,888			611,144	611,144

TOTAL GENERAL FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

**GENERAL FUND REVENUE
2008-2009 BUDGET**

	UNRESTRICTED	RESTRICTED	TOTAL
Beginning Fund Balance, July 1, 2008	6,941,980	65,056	7,007,036
Federal Revenue			
College Work Study		294,341	294,341
Health Services Federal MAA Program		982,891	982,891
Student Support Services		234,120	234,120
TANF		209,462	209,462
Title V		835,820	835,820
VTEA		701,228	701,228
NSF		244,250	244,250
WIA		3,302,498	3,302,498
Miscellaneous		21,332	21,332
Total Federal Revenue		6,825,942	6,825,942
State Revenue			
ADA Apportionment	5,376,733	164,000	5,540,733
@One Project		775,774	775,774
Apprenticeship Apportionment		34,813	34,813
BOG Admin 2% Fee		69,134	69,134
CALWORKS		840,702	840,702
DSPS Apportionment--BASE+PADS		1,375,105	1,375,105
EOPS/CARE		1,519,962	1,519,962
Financial Aid Administration (BFAP)		603,478	603,478
IBP		505,000	505,000
Instructional Equipment	-	597,902	597,902
Lottery - Non Prop 20	2,000,000	-	2,000,000
Lottery - Prop 20	400,000	\$0	400,000
Matriculation		1,178,008	1,178,008
Economic/Career Tech Development		351,301	351,301
Nursing		349,724	349,724
Part-time Faculty H&W	5,000	-	5,000
Part-time Faculty Office Hours	290,000	-	290,000
Part-time Faculty Parity Pay	593,216	-	593,216
Secured Homeowners Exempt	528,000	-	528,000
Basic Skills	295,012	1,050,399	1,345,411
Telecom. Tech. Infrastructure Grant		133,701	133,701
Miscellaneous	-	529,349	529,349
Total State Revenue	9,487,961	10,078,352	19,566,313
Local Revenue			
CalWorks LD Diagnostic Services Grant		581,621	581,621
Property Rental	225,000		225,000
Cell Sites	130,000		130,000
Cosmetology Patron Fees	71,000		71,000
Enrollment Fees	3,500,000		3,500,000
Interest Earnings	701,000		701,000
Nonresident Fees	1,030,000		1,030,000
Property Taxes	67,537,579	-	67,537,579
Student Health Fees		463,927	463,927
Other Local Income	965,636	254,602	1,220,238
Total Local Revenue	74,160,215	1,300,150	75,460,365
Transfers			
Transfers	-	-	-
Total Transfers	-	-	-
TOTAL REVENUE AND TRANSFERS	83,648,176	18,204,444	101,852,620
TOTAL BUDGET RESOURCES	90,590,156	18,269,500	108,859,656

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

**GENERAL FUND 10 EXPENDITURES
2008-2009 BUDGET**

	UNRESTRICTED	RESTRICTED	TOTAL
Salaries and Benefits			
Academic Salaries	37,830,264	2,151,653	39,981,917
Classified Salaries	18,881,394	6,114,020	24,995,414
Employee Benefits	16,715,185	3,179,432	19,894,617
Total Salaries and Benefits	73,426,843	11,445,105	84,871,948
Supplies, Materials and Services			
Instructional Supplies	936,697	391,380	1,328,077
Other Expenses and Services	10,129,282	5,320,020	15,449,302
Total Supplies and Materials	11,065,979	5,711,400	16,777,379
Capital Outlay			
Library Books	-	-	-
Equipment	311,923	768,401	1,080,324
Total Capital Outlay	311,923	768,401	1,080,324
Transfers and Other Outgo			
Interfund Transfers Out	1,153,451	31,000	1,184,451
Miscellaneous	110,756	248,538	359,294
Total Transfers and Other Outgo	1,264,207	279,538	1,543,745
TOTAL EXPENDITURES AND TRANSFERS	86,068,952	18,204,444	104,273,396
<i>Ending Fund Balance, June 30, 2009</i>	<i>4,521,204</i>	<i>65,056</i>	<i>4,586,260</i>
TOTAL BUDGET REQUIREMENTS	<u>90,590,156</u>	<u>18,269,500</u>	<u>108,859,656</u>

CAPITAL PROJECT FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND - MEASURE G SERIES B FUND 31

2008/2009 BUDGET

FOR INFORMATION ONLY

This fund was established to record all activity associated with the issuance of general obligation bonds under the 2004 voter-approved Measure G. The primary uses of this bond revenue will be to finance the acquisition, construction and modernization of certain District property and facilities as approved by the voters.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
Fund 31 continued								
<u>Facilities, Sites & Utilities: Repair, Upgrade, Equip.</u>								
Southwest Quadrant-Civil/Site				0				0
Central Plant & Utility Infrastructure Upgrades		0						0
Site Improvements		0		2,001,860				2,001,860
Exterior/Landscape Improvement								
Classroom Upgrades				0				0
Temp Relocation of Student Svs Prtbl Lease		0						0
Sustainability Plan						1,000,000		1,000,000
Office Renovation				3,101,500		2,250,000		5,351,500
Instructional Equipment		1,449,112		0		0		1,449,112
<u>Safety and Security Improvements</u>								
Campus Wide Safety Upgrades		0		1,455,554		1,000,000		2,455,554
<u>Technology Upgrades</u>								
Telecommunications Upgrade (VOIP)		1,995,859		1,500,000				3,495,859
Technology Upgrades		0		0	109,780	4,087,905		4,087,905
<u>Expansion and New Construction</u>								
Facility Master Planning		0		0				0
North District Multi-Disciplinary Site						10,000,000		10,000,000
<u>Bond Other</u>		0		0		8,139,105		8,139,105
Total Expenditures		36,046,807		67,907,864	109,780	26,477,010	109,780	130,431,681
<i>Estimated Ending Fund Balance, June 30</i>							97,890,166	0
TOTAL BUDGET REQUIREMENTS		36,046,807		67,907,864		26,477,010		130,431,681

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND - MEASURE G SERIES A FUND 33

2008/2009 BUDGET

FOR INFORMATION ONLY

This fund was established to record all activity associated with the issuance of general obligation bonds under the 2004 voter-approved Measure G. The primary uses of this bond revenue will be to finance the acquisition, construction and modernization of certain District property and facilities as approved by the voters.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Fund 33 continued</i>								
<u>Facilities, Sites & Utilities: Repair, Upgrade, Equip.</u>								
Southwest Quadrant-Civil/Site				0				0
Central Plant & Utility Infrastructure Upgrades		0						0
Site Improvements		2,923,912		0				2,923,912
Exterior/Landscape Improvement								
Classroom Upgrades				0				0
Temp Relocation of Student Svs Prtbl Lease		0						0
Sustainability Plan						0		0
Office Renovation				0		0		0
Instructional Equipment		0		0		0		0
<u>Safety and Security Improvements</u>								
Campus Wide Safety Upgrades		0		0		0		0
<u>Technology Upgrades</u>								
Telecommunications Upgrade (VOIP)		0		0				0
Technology Upgrades		0		0		0		0
<u>Expansion and New Construction</u>								
Facility Master Planning		0		0				0
North District Multi-Disciplinary Site						0		0
<u>Bond Other</u>		0		0		2,406,982		2,406,982
Total Expenditures		2,965,197		2,427,821		2,406,982		7,800,000
<i>Estimated Ending Fund Balance, June 30</i>					7,700,000		7,700,000	0
TOTAL BUDGET REQUIREMENTS		2,965,197		2,427,821		2,406,982		7,800,000

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

CAPITAL PROJECTS FUND 36

2008/2009 BUDGET

FOR INFORMATION ONLY

This fund is used to account for revenues and expenditures associated with the acquisition, construction and scheduled maintenance of capital outlay items (e.g. land, buildings, equipment, etc.). Expenditures are usually reported on a project-by-project

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>							1,429,170	936,445
Revenue								
State Capital Outlay Projects	7,931,000	0	1,957,122	560,847			9,888,122	560,847
State Scheduled Maintenance					135,072		135,072	
State Hazardous Substances Program			0	141,616			0	141,616
AB 1801 Scheduled Maintenance Ongoing					165,753	0	165,753	0
AB 1802 One-Time Scheduled Maintenance					503,300	0	503,300	0
ESUHSD Bio Tech Academy Project					151,947	66,836	151,947	66,836
ESUHSD Accel/Genesis Projects					55,167	0	55,167	0
Other local revenue					17,528	175,000	17,528	175,000
Total Revenue	7,931,000		1,957,122	702,463	1,028,766	241,836	10,916,889	944,299
TOTAL BUDGET RESOURCES	7,931,000		1,957,122	702,463	1,028,766	241,836	12,346,059	1,880,744
Expenditures								
<u>State Scheduled Maintenance</u>								
State Scheduled Maintenance					135,072		135,072	
AB 1801 Scheduled Maintenance Ongoing					165,753	0	165,753	0
AB 1802 One-Time Scheduled Maintenance					503,300	0	503,300	0
<u>State Capital Outlay Projects</u>								
Applied Science Complex Construction			1,957,122	541,319			1,957,122	541,319
Fine Arts Complex EVC	7,931,000	0					7,931,000	0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

CAPITAL PROJECTS FUND 36

2008/2009 BUDGET

FOR INFORMATION ONLY

This fund is used to account for revenues and expenditures associated with the acquisition, construction and scheduled maintenance of capital outlay items (e.g. land, buildings, equipment, etc.). Expenditures are usually reported on a project-by-project

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
Fund 36 continued								
<u>State Hazardous Substances Program</u>								
Asbestos Abatement							0	
<u>Local Projects</u>								
High Technology Center Equipment			37,645	0			37,645	0
Student Service/Career Center Equipment			76,181	19,528			76,181	19,528
Nursing/Biology Equipment		0						0
Library/High Tech Center Equipment		0						0
Gullo Phase II Equipment	125,640						125,640	
ESUHSD Bio Tech Academy Project	18,000	0			126,438	0	144,438	0
ESUHSD Accel/Genesis Projects	1,972	0			54,240	0	56,212	0
Supplies						0		0
Conference								
Services						25,000		25,000
Capital Outlay						24,047		24,047
<u>Project Administration</u>					277,251	334,405	277,251	334,405
Total Expenditures	8,076,612	0	2,070,949	560,847	1,262,053	383,452	11,409,614	944,299
<i>Estimated Ending Fund Balance, June 30</i>							936,445	936,445
TOTAL BUDGET ALLOCATION	8,076,612	0	2,070,949	560,847	1,262,053	383,452	12,346,059	1,880,744

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND - MEASURE I FUND 38

2008/2009 BUDGET

FOR INFORMATION ONLY

This fund was established to record all activity associated with the issuance of general obligation bonds under the 1998 voter-approved Measure I. The primary uses of this bond revenue are to finance the acquisition, construction and modernization of certain District property and facilities as approved by the voters.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>							22,538,723	0
Revenue								0
Interest					1,380,381	0	1,380,381	0
Total Revenue					1,380,381	0	1,380,381	0
TOTAL BUDGET RESOURCES					1,380,381	0	23,919,104	0
Expenditures								
<u>Renovation and Modernization</u>								
Facility Master Plan	8,596		60,026				68,622	
Campus Signage	17,867		16,893				34,759	
Central Building Renovation			12,500				12,500	
Science/Math Complex			39,407				39,407	
Student Services Center			7,705,599		1,745,000		9,450,599	
Applied Science Complex			5,695,126				5,695,126	
Southwest Quad			3,827				3,827	
Arts Complex	0	0	0					0
PE Sports Complex			7,037				7,037	
Utilities Phase 3			12,568				12,568	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND - MEASURE I FUND 38

2008/2009 BUDGET

FOR INFORMATION ONLY

This fund was established to record all activity associated with the issuance of general obligation bonds under the 1998 voter-approved Measure I. The primary uses of this bond revenue are to finance the acquisition, construction and modernization of certain District property and facilities as approved by the voters.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Fund 38 continued</i>								
<u>Facilities, Sites & Utilities: Repair, Upgrade, Equip.</u>								
Water Feature at LRC								
Central Plant & Utilities Infrastructure--Phase III			12,568				12,568	
Facility Improvements	1,407,555		5,345,025		946,897		7,699,477	
<u>Safety and Security Improvements</u>								
Campus Wide Safety Upgrades	10,217		38,970				49,187	
Fire Alarm Design - Arts Complex								
<u>Scheduled Maintenance</u>								
Domestic Water Piping Project								
Upgrade Fire Alarm Systems								
Miscellaneous Maintenance					380,791		380,791	
Technology					94,347		94,347	
<u>Bond Administration</u>						0		0
Legal					144,532		144,532	
Administrative					213,758		213,758	
Total Expenditures	1,444,234	0	18,949,546		3,525,325	0	23,919,104	0
<i>Estimated Ending Fund Balance, June 30</i>							0	0
TOTAL BUDGET REQUIREMENTS	1,444,234	0			3,525,325	0	23,919,104	0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND Refunding - MEASURE I FUND 39

2008/2009 BUDGET

FOR INFORMATION ONLY

This fund was established to record all activity associated with the issuance of general obligation bonds under the 1998 voter-approved Measure I. The primary uses of this bond revenue are to finance the acquisition, construction and modernization of certain District property and facilities as approved by the voters.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Fund 39 continued</i>								
<u>Facilities, Sites & Utilities: Repair, Upgrade, Equip.</u>								
Water Feature at LRC								
Central Plant & Utilities Infrastructure--Phase III								
Facility Improvements	3,891,014		3,258,640				7,149,654	
<u>Safety and Security Improvements</u>								
Campus Wide Safety Upgrades			5,375				5,375	
Fire Alarm Design - Arts Complex								
<u>Scheduled Maintenance</u>								
Domestic Water Piping Project								
Upgrade Fire Alarm Systems								
Miscellaneous Maintenance								
<u>Bond Administration</u>								0
Legal					183,825		183,825	
Other					580,164		580,164	
Total Expenditures	7,174,099		4,262,679		763,989		12,200,767	0
<i>Estimated Ending Fund Balance, June 30</i>							0	0
TOTAL BUDGET REQUIREMENTS	7,174,099		4,262,679		763,989		12,200,767	0

SPECIAL REVENUE FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION FUND - CAFETERIA FUND 70
2008/2009 BUDGET

Costs incurred in the maintenance of cafeteria facilities and equipment, for which the District is responsible, are accounted for in this fund.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>					94,364	75,973	94,364	75,973
Revenue								
Local Revenue:								
Interest								
Commission					41,458	40,012	41,458	40,012
Total Revenue					41,458	40,012	41,458	40,012
TOTAL BUDGET RESOURCES					135,822	115,985	135,822	115,985
Expenditures								
Classified Salaries					25,623	23,501	25,623	23,501
Employee Benefits					14,502	15,176	14,502	15,176
Supplies						1,335		1,335
Services					13,881		13,881	
Capital Outlay					5,843		5,843	
Total Expenditures					59,849	40,012	59,849	40,012
<i>Estimated Ending Fund Balance, June 30</i>					75,973	75,973	75,973	75,973
TOTAL BUDGET REQUIREMENTS					59,849	40,012	135,822	115,985

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

CHILD DEVELOPMENT FUND 72
2008/2009 BUDGET

Costs incurred in the operation and maintenance of the District's facilities for child care and development are paid from this fund. However, those child care and development activities that are part of instruction activity must be accounted for in the general fund.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>								
Revenue								
State Revenue					478,318	519,923	478,318	519,923
Local Revenue:								
Interest								
Parent Fees	36,842	50,000	32,574	45,000			69,416	95,000
Other Local								
Total Revenue	36,842	50,000	32,574	45,000	478,318	519,923	547,734	614,923
Transfers In					510,297	443,108	510,297	443,108
TOTAL BUDGET RESOURCES					988,615	963,031	1,058,031	1,058,031
Expenditures								
Classified Salaries	218,446	279,332	344,901	263,241	40,660	43,601	604,008	586,174
Employee Benefits	115,747	197,022	208,885	180,293	22,685	24,542	347,316	401,857
Supplies	33,480	25,000	33,597	25,000	4,166		71,243	50,000
Services	12,519	10,000	22,945	10,000			35,464	20,000
Capital Outlay								0
Total Expenditures	380,192	511,354	610,328	478,534	67,511	68,143	1,058,031	1,058,031
<i>Estimated Ending Fund Balance, June 30</i>							0	0
TOTAL BUDGET REQUIREMENTS	380,192	511,354	610,328	478,534	67,511	68,143	1,058,031	1,058,031

INTERNAL SERVICE FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

SELF INSURANCE FUND 61
2008/2009 BUDGET

The fund is used to account for income and expenditures of self-insurance programs providing benefits for District employees. Specifically, the costs of providing dental and vision coverage are charged to this fund with offsetting revenues received from other funds.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>					70,381	22,543	70,381	22,543
Revenue								
Local Revenue					993,738	1,003,381	993,738	1,003,381
Total Revenue					993,738	1,003,381	993,738	1,003,381
Transfers In								
TOTAL BUDGET RESOURCES					1,064,119	1,025,924	1,064,119	1,025,924
Expenditures								
Services					1,041,576	1,003,381	1,041,576	1,003,381
Total Expenditures					1,041,576	1,003,381	1,041,576	1,003,381
Transfers Out								
<i>Estimated Ending Fund Balance, June 30</i>					22,543	22,543	22,543	22,543
TOTAL BUDGET REQUIREMENTS					1,041,576	1,025,924	1,041,576	1,025,924

FIDUCIARY FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

STUDENT CENTER USE FEE FUND 37
2008/2009 BUDGET

Revenue for this fund is generated by fees charged to Evergreen Valley College students to fund a portion of the construction costs associated with the Gullo Student Center.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>							318,762	361,870
Revenue								
Local Revenue:								
Interest	43,108	46,000				0	43,108	46,000
Student Fees						0	0	0
Total Revenue	43,108	4,600	0	46,000	0	0	43,108	46,000
TOTAL BUDGET RESOURCES	361,870	407,870	0	0	0	0	361,870	407,870
Expenditures	0	46,000	0	0	0	0	0	46,000
Total Expenditures		46,000				0		46,000
<i>Estimated Ending Fund Balance, June 30</i>	361,870	361,870	0	0	0	0	361,870	361,870
TOTAL BUDGET REQUIREMENTS		46,000				0	0	46,000

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

STUDENT FINANCIAL AID FUND 48
2008/2009 BUDGET

This fund records revenues and disbursements to students of all Federal, State and local financial aid programs. Included are Pell Grants, Supplemental Educational Opportunity Grants (SEOG) and Work Study.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>								0
Revenue								
Federal Revenue	5,796,991	3,119,648	4,381,568	2,226,929			10,178,559	5,346,577
State Revenue	737,311	730,044	677,521	624,668			1,414,832	1,354,712
Total Revenue	6,534,302	3,849,692	5,059,089	2,851,597			11,593,391	6,701,289
TOTAL BUDGET RESOURCES	6,534,302	3,849,692	5,059,089	2,851,597			11,593,391	6,701,289
Expenditures								
Classified Salaries	10,600	12,143	7,920	12,143			18,520	24,286
Services	71,847	59,612	25,610	11,500			97,457	71,112
Financial Aid	6,609,166	3,777,937	4,868,248	2,827,954			11,477,414	6,605,891
Total Expenditures	6,691,613	3,849,692	4,901,778	2,851,597			11,593,391	6,701,289
Transfers Out								
<i>Estimated Ending Fund Balance, June 30</i>							0	0
TOTAL BUDGET REQUIREMENTS	6,691,613	3,849,692	4,901,778	2,851,597			11,593,391	6,701,289

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

RETIREES FUND 81
2008/2009 BUDGET

This fund is used to account for the current portion of the District's cost of providing retiree health benefits. Offsetting revenues are received via interfund transfers from the general fund.

	EVC		SJCC		DO		TOTAL	
	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009	2007/2008	2008/2009
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>					303,472	0	303,472	0
Revenue								
Local Revenue:								
Interest					0	0	0	0
Retail Center Lease					433,002	0	433,002	0
Other Income						2,900,000	0	2,900,000
Total Revenue					736,474	2,900,000	736,474	2,900,000
Transfers In					2,015,111	0	2,015,111	0
TOTAL BUDGET RESOURCES					2,751,585	2,900,000	2,751,585	2,900,000
Expenditures								
Benefit Payments					2,751,585	2,900,000	2,751,585	2,900,000
Total Expenditures					2,751,585	2,900,000	2,751,585	2,900,000
<i>Estimated Ending Fund Balance, June 30</i>							0	0
TOTAL BUDGET REQUIREMENTS					2,751,585	2,900,000	2,751,585	2,900,000

DEBT SERVICE FUNDS

