



San José / Evergreen
Community College District

2007/2008 BUDGET

Presented to the Board of Trustees for Adoption

September 11, 2007

Rosa Perez, Chancellor
Ronald Root, Vice Chancellor, Administrative Services



San José / Evergreen
Community College District

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AND
ADMINISTRATIVE OFFICERS**

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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
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September 11, 2007

To the Board of Trustees:

Fiscal Year 2006/07 was a very successful year of transition under new executive leadership in both the District Office and the colleges. A number of new initiatives were begun, focusing on the Board's assigned goals to Chancellor Perez. Considerable planning took place to improve academic and student support services for students that will have a positive effect on enrollment in this academic year.

The budget for Fiscal Year 2007/08 year is tighter than last year, containing only the expected State apportionment COLA of 4.53%. No growth revenue is budgeted, and there are no one-time general purpose funds coming from the State. This year's budget anticipates a spend-down of reserves because the Chancellor has set a goal to grow FTES enrollment by five percent (5%). Since the State's allocation is limited to COLA, attaining the Chancellor's annual goals for the year including her goal for growth will require some re-prioritization of existing resources.

As explained during the presentation of the Tentative Budget in June, our District has historically avoided state funding reductions associated with enrollment declines by using a state-sanctioned borrowing technique. This process involves transferring enrollment into the current year from the ensuing fiscal year to maintain enrollment at the same level or higher than the prior year. Over the past decade, the District has not experienced significant growth and has not rectified a continuing structural enrollment deficit approximating 500 FTES. This year the District faces the fact that its "line-of-credit" has been used up and that a funding decline of over \$2,000,000 is possible if the district does not grow enough to erase the structural deficit. This is why the Chancellor's goal of 5% growth is an important target for the district.

The District's practice of transferring enrollment from the next year into the current year has had the hidden effect of adding revenue to the current year's budget while reflecting the educational expense in the next year when the instruction occurs. This transfer therefore inflates the District's General Fund reserves in the fiscal year receiving the "borrowed" enrollment. Logically, when the District grows and those FTES are "paid back," an expense will occur without realizing a corresponding increase in revenue.

The afore-mentioned principle supports the wisdom of the Board of Trustees in taking action two years ago authorizing the Chancellor to allocate up to \$1,000,000 in General Fund reserves to each college for the purpose of "growing" their enrollment base. The Board's approval was contingent upon the Chancellor bringing forward a plan for use of these resources. To-date, none of the funds have been expended but it is anticipated that Chancellor Perez and Presidents Coon and Burke will advance a plan to the Board sometime this fiscal year to spend some of these reserves.

Governing Board

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

To the Board of Trustees
September 11, 2007

The following is a summary of some of the major budget changes compared to last fiscal year:

ON-GOING (BASE) GENERAL FUND EXPENDITURES

• Employee health benefits (12.4%)	\$911,400
• Salary step movements	475,400
• Workers' Compensation rate increase	220,700
• Statutory benefit rate increases	61,800
• Retiree Health Benefits	1,395,000

ONE-TIME EXPENDITURES

• MIS Development and Training	365,000
• Enrollment Enhancement	2,000,000

There are three major changes in the Adoption Budget compared with the Tentative Budget:

1. The General Fund support for retiree health benefits for the year has been reduced by \$458,000 to reflect an optional investment income source generated from the sale of Pension Obligation Bonds. If this revenue source is not forthcoming during the year, the budget will still be sufficient to cover the anticipated out-of-pocket costs for retiree benefits for the year. Appreciation is extended to the Faculty Association representatives (Barbara Hanfling, David Yancey and Mark Newton), the CSEA representatives (Danny Hawkins and Evelyn Rojas), and the Academic Senate presidents (Virginia Scales and Henry Gee) for their extraordinary efforts in working with the administration to study all possible means of addressing the requirements of GASB 43/45 while minimizing the burden on current general fund resources. It is anticipated that this collaboration will result in a comprehensive proposal to the Board in time for preparation of next year's budget.
2. The base budget for adjunct parity pay of \$672,000 has been augmented by \$112,000 derived from an agreement with the Faculty Association that reduced adjunct parity pay by \$336,000 in the spring semester, 2007 and spread the savings over the next three years to assist with implementation of a new adjunct salary schedule. Additionally, a side letter agreement allocates an additional \$158,000 in District funds on an on-going basis to assist with implementation of the schedule. Again, the positive collaboration between AFT 6157 and the administration has moved the district closer to the mutually held goal of achieving full parity in pay for adjunct faculty.
3. An additional sum of \$100,000 is budgeted in one-time funds to cover the costs associated with implementing a major conversion to Datatel Release 18.

Contracts with the bargaining units have not yet been settled and no funds are specifically budgeted for salary increases.

Sincerely,

Ron Root
Vice Chancellor, Administrative Services



BUDGET ASSUMPTIONS
AND COMPARISONS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

2007-2008 ADOPTION BUDGET ASSUMPTIONS

	2006-2007 ACTUALS	2007-2008 ADOPTION BUDGET
CERTIFICATED SALARIES - FULL-TIME	+5.92%	TBD
CERTIFICATED SALARIES - PART-TIME	+5.92%	TBD
CLASSIFIED SALARIES	5.92%	TBD
MANAGEMENT SALARIES	5.92%	TBD
HEALTH AND WELFARE PREMIUMS:		
BLUE CROSS	4.58%	11.00%
KAISER	9.23%	20.60%
DENTAL	0.00%	0.00%
VISION	0.00%	0.00%
EMPLOYEE ASSISTANCE PROGRAM	0.00%	0.00%
INCOME PROTECTION	0.00%	0.00%
LIFE INSURANCE	0.00%	0.00%
STATUTORY EMPLOYEE BENEFITS:		
STRS	8.2500%	8.2500%
PERS	9.1240%	9.3060%
SOCIAL SECURITY	6.2000%	6.2000%
MEDICARE	1.4500%	1.4500%
UNEMPLOYMENT INSURANCE	0.0575%	0.1620%
WORKERS' COMPENSATION	1.9000%	2.4560%
STATE APPORTIONMENT:		
COLA	5.92%	4.53%
GROWTH	0.00%	0.00%
DEFICIT	0.00%	0.00%
ENROLLMENT FEES	\$26/\$20 per Unit	\$20 per Unit
LOTTERY INCOME/FTES	\$138	\$138

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

2006-2007 YEAR END
GENERAL FUND (10)
ENDING BALANCE RECONCILIATION

July 1, 2006 Beginning Fund Balance \$9,142,525

Revenues Over Budget:

- Mandated Cost Reimbursement	\$1,109,062	
- Interest	435,000	
- Non-Resident Tuition	0	
- Other Local Income	<u>200,000</u>	
		1,744,062

Expenditures Under Budget:

- Enrollment Enhancement Project Carryover	\$0	
- Salaries	50,000	
- Benefits	0	
- Supplies / Materials	148,571	
- Other Operating	35,311	
- Capital Outlay	<u>108,896</u>	
		<u>342,778</u>

June 30, 2007 Ending Fund Balance \$11,229,365

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

2007-2008 ADOPTION BUDGET
GENERAL FUND (10)
CHANGES IN REVENUE
FROM THE 2007-2008 TENTATIVE BUDGET

2007-2008 Tentative Budget Revenues \$77,884,988

General Apportionment:

Part-Time Office Hours Reimbursement	\$0	
Part-Time H&W Reimbursement	0	
Lottery	0	
Special One-Time Allocations	0	
Equalization	0	
Miscellaneous Adjustments	<u>0</u>	0

Local Revenues:

Interest Income	0	
Parking Fines	0	
Interfund	(41,805)	
One-Time Miscellaneous Revenues	<u> </u>	<u>(41,805)</u>

2007-2008 Adoption Budget General Fund Revenue \$77,843,183

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

2007-2008 ADOPTION BUDGET
GENERAL FUND (10)
IMPACT OF OPERATIONS ON FUND BALANCE

July 1, 2007 Beginning Fund Balance		\$11,229,365
2007-2008 Revenues	\$77,843,183	
2007-2008 Expenditures	<u>84,653,775</u>	
2007-2008 Surplus/(Deficit)		<u>(6,810,592)</u>
Projected June 30, 2008 Ending Fund Balance		<u>\$4,418,773</u>
(5.2% of expenditures)		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

2007-2008 ADOPTION BUDGET
GENERAL FUND (10)
CHANGES IN EXPENDITURES
FROM THE 2007-2008 TENTATIVE BUDGET

2007-2008 Tentative Budget Expenditures \$81,962,981

Personnel Costs:

Personnel Related Items	\$6,636	
Miscellaneous Benefit Adjustments	18,846	
Retiree Health Benefit Funding	(458,000)	
Parity Pay	158,000	
COLA Holding	<u>1,647,000</u>	1,372,482

Other Permanent Changes:

Student Health Fund Support	1,000	
Child Development Fund Support	44,190	
Software Licenses	55,700	
Fiscal Services	92,592	
Research & Planning	16,899	
Human Resources	200	
Chancellor's Office	50,800	
Equipment Repairs	55,000	
District Negotiator	102,000	
Major Event Coord and Expenses	<u>35,000</u>	453,381

One-time Items:

Miscellaneous One-Time Expenditures	158,000	
Staff Development	75,068	
Enrollment Enhancement	168,648	
SJCC Retention	125,000	
ITSS	210,500	
D.O. Purchase of South Bay Academy FTES	<u>127,715</u>	<u>864,931</u>

General Fund Expenditures \$84,653,775



UNRESTRICTED GENERAL FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL FUND 10
2007/2008 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	
	2006/2007	2007/2008	2006/2007	2007/2008	2006/2007	2007/2008	2006/2007	2007/2008
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>								
Revenue								
State Revenue		2,363,000		2,183,568	10,159,509	10,947,038	10,159,509	10,947,038
Local Revenue	2,146,419		2,384,740		63,972,005	62,153,382	68,503,164	66,699,950
Total Revenue	2,146,419	2,363,000	2,384,740	2,183,568	74,131,514	73,100,420	78,662,673	77,646,988
Transfers In					275,000	196,195	275,000	196,195
TOTAL BUDGET RESOURCES	2,146,419	2,363,000	2,384,740	2,183,568	74,406,514	73,296,615	88,080,198	89,072,548
Expenditures								
Academic Salaries	15,090,418	15,140,956	16,231,047	15,672,005	1,240,808	1,419,551	32,562,273	32,232,512
Classified Salaries	4,344,319	4,327,182	4,395,678	4,666,470	8,345,434	9,014,617	17,085,431	18,008,269
Employee Benefits	5,137,968	5,569,620	5,089,741	5,646,759	3,604,519	4,105,659	13,832,229	15,322,038
Supplies	237,637	295,537	322,735	361,957	384,027	431,794	944,398	1,089,288
Services	3,848,063	4,785,304	1,739,654	3,396,750	3,057,181	6,030,936	8,644,898	14,212,990
Capital Outlay	94,920	48,186	104,788	184,337	315,055	84,400	514,763	316,923
Other Outgo	51,360	54,729	56,648	54,729	0	0	108,008	109,458
Total Expenditures	28,804,685	30,221,514	27,940,291	29,983,007	16,947,023	21,086,957	73,692,000	81,291,478
Transfers Out					3,158,834	3,362,297	3,158,834	3,362,297
<i>Estimated Ending Fund Balance, June 30</i>							11,229,365	4,418,773
TOTAL BUDGET REQUIREMENTS	28,804,685	30,221,514	27,940,291	29,983,007	20,105,857	24,449,254	88,080,198	89,072,548

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

APPRENTICESHIP FUND 12
2007/2008 BUDGET

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

	EVC		SJCC		DO		TOTAL	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							100,489	70,056
Revenue								
State Revenue				34,813	21,709	34,813	21,709	34,813
Total Revenue					21,709	34,813	21,709	34,813
TOTAL BUDGET RESOURCES					21,709	34,813	122,198	104,869
Expenditures								
Services			52,142	34,813			52,142	34,813
Total Expenditures			52,142	34,813			52,142	34,813
<i>Estimated Ending Fund Balance, June 30</i>							70,056	70,056
TOTAL BUDGET REQUIREMENTS			52,142	34,813			122,198	104,869



RESTRICTED GENERAL FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

PARKING FUND 11
2007/2008 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>								0
Revenue								
Local Revenue:								
Interest				1,000			0	1,000
Parking Fees	323,550	324,000	334,123	325,000			657,673	649,000
Total Revenue	323,550	324,000	334,123	325,000		1,000	657,673	650,000
Transfer In					152,382	123,967	152,382	123,967
TOTAL BUDGET RESOURCES	323,550	324,000	334,123	325,000	152,382	124,967	810,055	773,967
Expenditures								
Classified Salaries					470,755	486,700	470,755	486,700
Employee Benefits					193,406	246,767	193,406	246,767
Supplies					23,666	19,000	23,666	19,000
Services					30,840	20,500	30,840	20,500
Capital Outlay					91,180	1,000	91,180	1,000
Total Expenditures					809,847	773,967	809,847	773,967
<i>Estimated Ending Fund Balance, June 30</i>						0	0	0
TOTAL BUDGET REQUIREMENTS					809,847	773,967	809,847	773,967

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

IBP FUND 16
2007/2008 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	
	2006/077 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							427,863	420,530
Revenue								
State Revenue			293,486	408,605			293,486	408,605
Local Revenue			552,589	638,817			552,589	638,817
Total Revenue			846,075	1,047,422			846,075	1,047,422
TOTAL BUDGET RESOURCES			846,075	1,047,422			1,273,938	1,467,952
Expenditures								
Academic Salaries			27,535	158,375			27,535	158,375
Classified Salaries			383,884	311,665			383,884	311,665
Employee Benefits			96,249	117,478			96,249	117,478
Supplies			32,432	28,643			32,432	28,643
Services			101,541	151,261			101,541	151,261
Capital Outlay			7,571	70,000			7,571	70,000
Total Expenditures			649,212	837,422			649,212	837,422
Transfers Out			204,195	210,000			204,195	210,000
<i>Estimated Ending Fund Balance, June 30</i>							420,531	420,530
TOTAL BUDGET REQUIREMENTS			853,407	1,047,422			1,273,938	1,467,952

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

RESTRICTED FUND 17
2007/2008 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							0	0
Revenue								
Federal Revenue	1,955,781	2,085,089	620,543	609,603	4,563,244	4,939,559	7,139,568	7,634,251
State Revenue	2,236,895	1,768,263	1,823,190	1,791,344	4,853,385	4,573,611	8,913,470	8,133,218
Local Revenue	543,634	12,295	39,241	603,568	46,445	45,000	629,320	660,863
Total Revenue	4,736,310	3,865,647	2,482,974	3,004,515	9,463,074	9,558,170	16,682,358	16,428,332
Transfers In					31,000	31,000	31,000	31,000
TOTAL BUDGET RESOURCES	4,736,310	3,865,647	2,482,974	3,004,515	9,494,074	9,589,170	16,713,358	16,459,332
Expenditures								
Academic Salaries	1,477,898	979,590	1,409,997	836,446		2,666,191	2,887,895	4,482,227
Classified Salaries	2,160,467	1,890,406	1,597,702	1,508,746	1,773,379	931,048	5,531,548	4,330,200
Employee Benefits	1,003,887	1,090,516	692,996	791,068	624,973	235,000	2,321,856	2,116,584
Supplies	239,693	34,709	122,215	32,654	2,708	981,595	364,616	1,048,958
Services	1,615,280	2,798,935	710,505	926,738	1,765,988	16,406	4,091,773	3,742,079
Capital Outlay	778,249	174,132	419,823	518,838	2,055	0	1,200,127	692,970
Other Outgo	171,346	13,525	144,197	32,789	0	0	315,543	46,314
Total Expenditures	7,446,820	6,981,813	5,097,435	4,647,279	4,169,103	4,830,240	16,713,358	16,459,332
Transfers Out								
<i>Estimated Ending Fund Balance, June 30</i>							0	0
TOTAL BUDGET REQUIREMENTS	7,446,820	6,981,813	5,097,435	4,647,279	4,169,103	4,830,240	16,713,358	16,459,332

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

HEALTH FEES FUND 18
2007/2008 BUDGET

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

	EVC		SJCC		DO		TOTAL	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							0	0
Revenue								
Local Revenue					241,533	274,400	241,533	274,400
Total Revenue					241,533	274,400	241,533	274,400
Transfers In					270,928	244,489	270,928	244,489
TOTAL BUDGET RESOURCES					512,461	518,889	512,461	518,889
Expenditures								
Academic Salaries	76,860	78,612		85,233			169,077	163,845
Classified Salaries	110,282	88,339		68,320			238,426	156,659
Employee Benefits	42,495	69,538		34,331			84,961	103,869
Supplies	1,595	0		(1,900)			7,878	(1,900)
Services	4,940	62,019		32,897			10,160	94,916
Capital Outlay	1,959	1,000		500			1,959	1,500
Total Expenditures	238,131	299,508	274,330	219,381			512,461	518,889
<i>Estimated Ending Fund Balance, June 30</i>							0	0
TOTAL BUDGET REQUIREMENTS	238,131	299,508	274,330	219,381			512,461	518,889

TOTAL GENERAL FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL FUND REVENUE 2007-2008 BUDGET

	UNRESTRICTED	RESTRICTED	TOTAL
Beginning Fund Balance, July 1, 2007	11,229,365	70,056	11,299,421
Federal Revenue			
College Work Study		298,503	298,503
Health Services Federal MAA Program		428,881	428,881
Student Support Services		256,035	256,035
TANF		131,212	131,212
Title V		972,967	972,967
VTEA		791,580	791,580
VTEA Tech Prep		153,296	153,296
WIA		4,429,945	4,429,945
Miscellaneous		121,832	121,832
Total Federal Revenue		7,584,251	7,584,251
State Revenue			
@One Project		837,000	837,000
Apprenticeship Apportionment		34,813	34,813
BOG Admin 2% Fee		87,655	87,655
CALWORKS		1,046,159	1,046,159
DSPS Apportionment--BASE+PADS		964,557	964,557
EOPS		1,236,709	1,236,709
Financial Aid Administration (BFAP)		674,934	674,934
IBP		327,352	327,352
Instructional Equipment		279,870	279,870
Lottery - Non Prop 20	1,700,000		1,700,000
Lottery - Prop 20	300,000		300,000
Matriculation		857,081	857,081
NanoTech		294,946	294,946
Nursing		378,558	378,558
Part-time Faculty H&W	10,000		10,000
Part-time Faculty Office Hours	355,000		355,000
Part-time Faculty Parity Pay	666,535		666,535
SEC Homeowner Tax Sub	511,000		511,000
State Apportionment	7,404,503		7,404,503
Telecommunications		126,151	126,151
Miscellaneous		1,071,876	1,071,876
Total State Revenue	10,947,038	8,217,661	19,164,699
Local Revenue			
CalWorks LD Diagnostic Services Grant		553,926	553,926
Cell Sites	133,950		133,950
Cosmetology Patron Fees	71,000		71,000
Enrollment Fees	3,800,000		3,800,000
Interest Earnings	535,000		535,000
Nonresident Fees	600,000		600,000
Parking Fines	225,000		225,000
Parking Fund		650,000	650,000
Property Taxes	61,260,000		61,260,000
Student Health Fees		274,400	274,400
Miscellaneous	75,000	106,937	181,937
Total Local Revenue	66,699,950	1,585,263	68,285,213
Transfers			
Transfers from IBP	196,195	399,826	596,021
Total Transfers	196,195	399,826	596,021
TOTAL REVENUE AND TRANSFERS	77,843,183	17,787,001	95,630,184
TOTAL BUDGET RESOURCES	89,072,548	17,857,057	106,929,605

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

**GENERAL FUND EXPENDITURES
2007-2008 BUDGET**

	UNRESTRICTED	RESTRICTED	TOTAL
Salaries and Benefits			
Academic Salaries	32,971,512	1,979,881	34,951,393
Classified Salaries	18,044,095	6,708,702	24,752,797
Employee Benefits	15,411,733	3,163,268	18,575,001
Total Salaries and Benefits	66,427,340	11,851,851	78,279,191
Supplies, Materials and Services			
Instructional Supplies	1,089,288	319,463	1,408,751
Other Expenses and Services	13,348,469	4,857,497	18,205,966
Total Supplies and Materials	14,437,757	5,176,960	19,614,717
Capital Outlay			
Library Books	66,767		66,767
Equipment	250,156	711,876	962,032
Total Capital Outlay	316,923	711,876	1,028,799
Transfers and Other Outgo			
Interfund Transfers Out	3,362,297		3,362,297
Miscellaneous	109,458	46,314	155,772
Total Transfers and Other Outgo	3,471,755	46,314	3,518,069
TOTAL EXPENDITURES AND TRANSFERS	84,653,775	17,787,001	102,440,776
<i>Ending Fund Balance, June 30, 2008</i>	<i>4,418,773</i>	<i>70,056</i>	<i>4,488,829</i>
TOTAL BUDGET REQUIREMENTS	<u>89,072,548</u>	<u>17,857,057</u>	<u>106,929,605</u>



CAPITAL PROJECT FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND - MEASURE G SERIES B FUND 31
2007/2008 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	
	2006/2007	2007/2008	2006/2007	2007/2008	2006/2007	2007/2008	2006/2007	2007/2008
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>							0	0
Revenue								
Interest								
Proceeds from Sale of Bonds					8,818,671			8,818,671
Total Revenue								8,818,671
TOTAL BUDGET RESOURCES								8,818,671
Expenditures								
<u>Renovation and Modernization</u>								
Baseball / Softball Field Upgrades				370,000				370,000
Theater Upgrades								
Campus Signage		17,647		118,427				136,074
Science/Math Complex				993,893				993,893
PE Complex MP Design				667,798				1,117,798
Applies Science Complex								
GE Classroom Upgrade								
Cosmetology / Reprographics Remodel								
Physical Education Improvements								
Campus Modernization		400,000						400,000
Acacia Classroom Upgrade		70,110						70,110
Student Services Center Renovation								
Bookstore/Reprographics Upgrade								
Gullo - Phase II								300,231
<u>Facilities, Sites & Utilities: Repair, Upgrade, Equip.</u>								
Site Improvements								
Utilities Infrastructure Phase III								1,583,453
Utilities Infrastructure Phase IV								30,380
Campus Wide Instructional Equipment								

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND - MEASURE G SERIES B FUND 31
2007/2008 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	
	2006/2007	2007/2008	2006/2007	2007/2008	2006/2007	2007/2008	2006/2007	2007/2008
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
Fund 31 continued								
<u>Facilities, Sites & Utilities: Repair, Upgrade, Equip.</u>								
Southwest Quadrant-Civil/Site		50,000						50,000
Central Plant & Utility Infrastructure Upgrades	400,206							400,206
Site Improvements	332,578							347,578
Exterior/Landscape Improvement								
Classroom Upgrades	71,000		1,026,405					1,026,405
Temp Relocation of Student Svs Prtbl Lease						340,000		71,000
Sustainability Plan								340,000
District Office Relocation								
Instructional Equipment	80,335		100,000					230,335
<u>Safety and Security Improvements</u>								
Campus Wide Safety Upgrades	50,000		50,000					110,000
<u>Technology Upgrades</u>								
Telecommunications Upgrade (VOIP)								
Technology Upgrades	252,932		90,000					441,208
<u>Expansion and New Construction</u>								
Facility Master Planning	50,000		50,000					100,000
Applied Sciences Complex	70,000		580,000					700,000
<u>Bond Administration</u>								
Total Expenditures	2,244,808		5,357,134			1,216,729		8,818,671
<i>Estimated Ending Fund Balance, June 30</i>							0	0
TOTAL BUDGET REQUIREMENTS	2,244,808		5,357,134			1,216,729		8,818,671

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND - MEASURE G SERIES A FUND 33
2007/2008 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							27,116,039	8,405,005
Revenue								
Interest								
Proceeds from Sale of Bonds				1,109,363		500,000	1,109,363	500,000
Total Revenue				1,109,363			1,109,363	500,000
TOTAL BUDGET RESOURCES				1,109,363			28,225,402	8,905,005
Expenditures								
<u>Renovation and Modernization</u>								
Baseball / Softball Field Upgrades			365,270				365,270	
Theater Upgrades	459,353		93,573				552,926	
Campus Signage			9,074,180				9,074,180	
Science/Math Complex							1,312,227	
PE Complex MP Design	1,312,227						385,615	
Applies Science Complex			385,615				65,569	
GE Classroom Upgrade			65,569				8,500,000	
Cosmetology / Reprographics Remodel			32,202				32,202	
Physical Education Improvements							492,431	
Campus Modernization	492,431						29,890	
Acacia Classroom Upgrade	29,890						29,890	
Student Services Center Renovation	71,000						3,353,247	
Bookstore/Reprographics Upgrade	14,609						14,609	
Gullo - Phase II								
<u>Facilities, Sites & Utilities: Repair, Upgrade, Equip.</u>								
Site Improvements			204,411		115,881		320,292	
Utilities Infrastructure Phase III			19,619				536,418	
Utilities Infrastructure Phase IV	516,799		1,514,022				1,514,022	
Campus Wide Instructional Equipment								

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND - MEASURE G SERIES A FUND 33
2007/2008 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	
	2006/2007	2007/2008	2006/2007	2007/2008	2006/2007	2007/2008	2006/2007	2007/2008
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
Fund 33 continued								
<u>Facilities, Sites & Utilities: Repair, Upgrade, Equip.</u>								
Southwest Quadrant-Civil/Site	453,537						453,537	
Central Plant & Utility Infrastructure Upgrades								
Site Improvements								
Exterior/Landscape Improvement	2,089		56,596				58,685	
Classroom Upgrades								
Temp Relocation of Student Svs Prtbl Lease					90,874		90,874	
Sustainability Plan					44,109		44,109	
District Office Relocation								
Instructional Equipment								
<u>Safety and Security Improvements</u>								
Campus Wide Safety Upgrades	94,387		44,446		29,102		167,935	
<u>Technology Upgrades</u>								
Telecommunications Upgrade (VOIP)								
Technology Upgrades	91,068				116,724		207,792	
<u>Expansion and New Construction</u>								
Facility Master Planning	270,096		295,945		2,240		568,281	
Applied Sciences Complex								
<u>Bond Administration</u>								
				405,005	180,286		180,286	405,005
Total Expenditures	3,807,486		15,433,695	8,905,005	579,216		19,820,397	8,905,005
<i>Estimated Ending Fund Balance, June 30</i>							8,405,005	-
TOTAL BUDGET REQUIREMENTS	3,807,486		15,433,695	8,905,005	579,216		28,225,402	8,905,005

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

CAPITAL PROJECTS FUND 36
2007/2008 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>								
Revenue								
State Capital Outlay Projects		7,931,000						
State Scheduled Maintenance			2,030,559	2,465,871			1,300,927	1,429,170
State Hazardous Substances Program			91,576				91,576	
AB 1801 Scheduled Maintenance Ongoing						165,753		165,753
AB 1802 One-Time Scheduled Maintenance					115,281	503,300	115,281	503,300
ESUHSD Bio Tech Academy Project					173,969	213,007	173,969	213,007
ESUHSD Accel/Genesis Projects					55,355	55,167	55,355	55,167
Other local revenue					137,298	30,000	137,298	30,000
Total Revenue			2,122,135	2,465,871	481,903	967,227	2,604,038	11,364,098
TOTAL BUDGET RESOURCES			2,122,135	2,465,871	481,903	967,227	3,904,965	12,793,268
Expenditures								
<u>State Scheduled Maintenance</u>								
AB 1801 Scheduled Maintenance Ongoing						165,753		165,753
AB 1802 One-Time Scheduled Maintenance					115,281	503,300	115,281	503,300
<u>State Capital Outlay Projects</u>								
Science/Math Complex Equipment			363,000				363,000	
Applied Science Complex Construction			1,667,559	2,465,871			1,667,559	2,465,871
Fine Arts Complex EVC		7,931,000						7,931,000

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

CAPITAL PROJECTS FUND 36
2007/2008 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Fund 36 continued</i>								
<u>State Hazardous Substances Program</u>								
Asbestos Abatement			91,576				91,576	
<u>Local Projects</u>								
High Technology Center Equipment			4,157	28,733			4,157	28,733
Student Service/Career Center Equipment			2,626	111,485			2,626	111,485
Nursing/Biology Equipment		4,661						4,661
Library/High Tech Center Equipment		137,249						137,249
Gullo Phase II Equipment	2,272						2,272	
ESUHSD Bio Tech Academy Project	18,000	18,000			155,969	195,006	173,969	213,006
ESUHSD Accel/Genesis Projects	6,000	1,972			49,355	53,194	55,355	55,166
Supplies						1,500		1,500
Conference								
Services						225,000		225,000
Capital Outlay						56,000		56,000
<u>Project Administration</u>						137,645		137,645
Total Expenditures	26,272	8,092,882	2,128,918	2,606,089	320,605	1,337,398	2,475,795	12,036,369
<i>Estimated Ending Fund Balance, June 30</i>							1,429,170	756,899
TOTAL BUDGET ALLOCATION	26,272	8,092,882	2,128,918	2,606,089	320,605	1,337,398	3,904,965	12,793,268

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND - MEASURE I FUND 38
2007/2008 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 I. 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							23,297,957	22,511,205
Revenue								
Interest					1,113,307	700,000	1,113,307	700,000
Total Revenue					1,113,307	700,000	1,113,307	700,000
TOTAL BUDGET RESOURCES					1,113,307	700,000	24,411,264	23,211,205
Expenditures								
<u>Renovation and Modernization</u>								
Facility Master Plan								
Campus Signage								
Business Building Renovation								
Business Building Roof Replacement								
Student Services Center								
Interim Housing - Student Serv Ctr Renovation								
Gullo Student Center - Phase II								
Arts Complex	1,697,968	23,007,707					1,697,968	23,007,707
Library/ETC Secondary Effects								
Utilities Support - Arts Complex								

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND - MEASURE I FUND 38
2007/2008 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 I. 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
Fund 38 continued								
<u>Facilities, Sites & Utilities: Repair, Upgrade, Equip.</u>								
Water Feature at LRC								
Central Plant & Utilities Infrastructure--Phase III								
District Office Facility Improvements								
<u>Safety and Security Improvements</u>								
Campus Wide Safety Upgrades								
Fire Alarm Design - Arts Complex					202,091		202,091	203,498
<u>Scheduled Maintenance</u>								
Domestic Water Piping Project								
Upgrade Fire Alarm Systems								
Miscellaneous Maintenance								
<u>Bond Administration</u>								
Total Expenditures	1,697,968	23,007,707			202,091	203,498	1,900,059	23,211,205
<i>Estimated Ending Fund Balance, June 30</i>							22,511,205	0
TOTAL BUDGET REQUIREMENTS	1,697,968	23,007,707			202,091	203,498	24,411,264	23,211,205

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND REFUNDING - FUND 39
2007/2008 BUDGET

FOR INFORMATION ONLY

This fund is used to record revenues associated with the 2004 issuance of general obligation refunding bonds. Refunding bond revenue will be used to pay down higher interest issuances associated with Measure I bonds and will add additional funds to the District's Measure I capital project budget.

	EVC		SJCC		DO		TOTAL	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							11,152,102	11,703,965
Revenue								
Interest			551,863	300,000	551,863	300,000	551,863	300,000
Total Revenue			551,863	300,000	551,863	300,000	551,863	300,000
TOTAL BUDGET RESOURCES			551,863	300,000	551,863	300,000	11,703,965	12,003,965
Expenditures								
<u>Bond Administration</u>								
<u>Expansion and New Construction</u>								
Utilities Infrastructure				2,500,000				2,500,000
Applied Science Complex		7,114,393						7,114,393
DO Office Relocation/Renovations						2,389,572		2,389,572
Total Expenditures								12,003,965
<i>Estimated Ending Fund Balance, June 30</i>							11,703,965	
TOTAL BUDGET REQUIREMENTS							11,703,965	12,003,965

SPECIAL REVENUE FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION FUND - CAFETERIA FUND 70
2007/2008 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							91,584	94,364
Revenue								
Local Revenue:								
Interest				2,000	3,924	2,000	3,924	2,000
Commission				30,000	42,532	30,000	42,532	30,000
Total Revenue				32,000	46,456	32,000	46,456	32,000
TOTAL BUDGET RESOURCES				32,000	46,456	32,000	138,040	126,364
Expenditures								
Classified Salaries					23,374		23,374	22,504
Employee Benefits					12,201		12,201	14,168
Supplies						4,500	0	4,500
Services					6,217		6,217	11,000
Capital Outlay					1,884		1,884	9,000
Total Expenditures					43,676		43,676	61,172
<i>Estimated Ending Fund Balance, June 30</i>							94,364	65,192
TOTAL BUDGET REQUIREMENTS					43,676		138,040	126,364

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

CHILD DEVELOPMENT FUND 72
2007/2008 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>								
Revenue								
State Revenue					66,977		66,977	
Local Revenue:								
Interest								
Parent Fees	36,978	40,000	46,398	38,700	423,523	538,213	83,376	78,700
Other Local							423,523	538,213
Total Revenue	36,978	40,000	46,398	38,700	490,500	538,213	573,876	616,913
Transfers In					407,548	487,951	407,548	487,951
TOTAL BUDGET RESOURCES					898,048	1,026,164	981,424	1,104,864
Expenditures								
Classified Salaries	247,489	289,019	278,622	279,447	41,874	41,713	567,985	610,179
Employee Benefits	126,719	182,930	157,078	167,376	20,192	24,583	303,989	374,889
Supplies	31,462	27,220	33,429	26,227	6,987		71,878	53,447
Services	12,571	31,455	25,001	33,894			37,572	65,349
Capital Outlay		500		500				1,000
Total Expenditures	418,241	531,124	494,130	507,444	69,053	66,296	981,424	1,104,864
<i>Estimated Ending Fund Balance, June 30</i>								
TOTAL BUDGET REQUIREMENTS	418,241	531,124	494,130	507,444	69,053	66,296	981,424	1,104,864



INTERNAL SERVICE FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

SELF INSURANCE FUND 61
2007/2008 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							58,935	55,132
Revenue								
Local Revenue					999,578	1,003,381	999,578	1,003,381
Total Revenue					999,578	1,003,381	999,578	1,003,381
Transfers In								
TOTAL BUDGET RESOURCES					999,578	1,003,381	1,058,513	1,058,513
Expenditures								
Services					1,003,381	1,058,513	1,003,381	1,058,513
Total Expenditures					1,003,381	1,058,513	1,003,381	1,058,513
Transfers Out								
<i>Estimated Ending Fund Balance, June 30</i>							55,132	0
TOTAL BUDGET REQUIREMENTS					1,003,381	1,058,513	1,003,381	1,058,513



FIDUCIARY FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

STUDENT CENTER USE FEE FUND 37
2007/2008 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							270,353	318,762
Revenue								
Local Revenue:								
Interest			13,213	10,000			13,213	10,000
Student Fees			35,196	36,000			35,196	36,000
Total Revenue			48,409	46,000			48,409	46,000
TOTAL BUDGET RESOURCES			48,409	46,000			318,762	364,762
Expenditures								46,000
Total Expenditures				46,000				46,000
<i>Estimated Ending Fund Balance, June 30</i>							318,762	318,762
TOTAL BUDGET REQUIREMENTS							318,762	364,762

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

STUDENT FINANCIAL AID FUND 48
2007/2008 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							0	0
Revenue								
Federal Revenue	5,180,355	5,231,931	3,754,746	3,856,968			8,935,101	9,088,899
State Revenue	728,858	592,218	615,126	521,037			1,343,984	1,113,255
Total Revenue	5,909,213	5,824,149	4,369,872	4,378,005			10,279,085	10,202,154
TOTAL BUDGET RESOURCES	5,909,213	5,824,149	4,369,872	4,378,005			10,279,085	10,202,154
Expenditures								
Classified Salaries	825		855				1,680	
Services	23,890	23,081	16,224	15,381			40,114	38,462
Financial Aid	5,884,498	5,801,069	4,352,793	4,362,623			10,237,291	10,163,692
Total Expenditures	5,909,213	5,824,150	4,369,872	4,378,004			10,279,085	10,202,154
Transfers Out								
<i>Estimated Ending Fund Balance, June 30</i>							0	0
TOTAL BUDGET REQUIREMENTS	5,909,213	5,824,150	4,369,872	4,378,004			10,279,085	10,202,154

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

RETIRES FUND 81
2007/2008 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	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							118,809	303,472
Revenue								
Local Revenue:								
Interest			60,546	25,000	60,546	25,000	60,546	25,000
Retail Center Lease			403,378	400,000	403,378	400,000	403,378	400,000
Other Income			0	458,000	0	458,000	0	458,000
Total Revenue			463,925	883,000	463,925	883,000	463,925	883,000
Transfers In			2,280,000	2,475,000	2,280,000	2,475,000	2,280,000	2,475,000
TOTAL BUDGET RESOURCES			2,743,925	3,358,000	2,743,925	3,358,000	2,862,734	3,661,472
Expenditures								
Benefit Payments			2,559,262	3,358,000	2,559,262	3,358,000	2,559,262	3,358,000
Total Expenditures			2,559,262	3,358,000	2,559,262	3,358,000	2,559,262	3,358,000
<i>Estimated Ending Fund Balance, June 30</i>							303,472	303,472
TOTAL BUDGET REQUIREMENTS			2,559,262	3,358,000	2,559,262	3,358,000	2,862,734	3,661,472

DEBT SERVICE FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

CURRENT DEBT SERVICE FUND 82
2007/2008 BUDGET

This fund has been designated to record the payment of principal and interest associated with the District's issuance of lease-revenue bonds. These bonds were used to fund construction of the parking facility at City College and several site improvements at both campuses.

	EVC		SJCC		DO		TOTAL	
	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET	2006/2007 ACTUAL	2007/2008 BUDGET
<i>Beginning Fund Balance, July 1</i>							769,509	769,509
Revenue								
Total Revenue							0	0
TOTAL BUDGET RESOURCES							769,509	769,509
Expenditures								
Total Expenditures							0	0
<i>Estimated Ending Fund Balance, June 30</i>							769,509	769,509
TOTAL BUDGET REQUIREMENTS							769,509	769,509