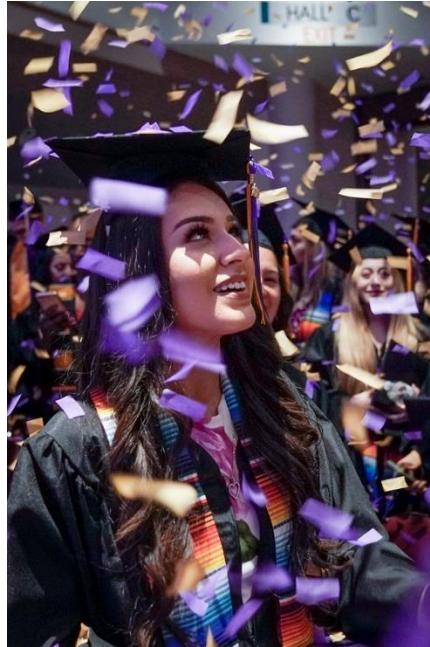


# 2019-20 Adopted Budget Report



*Evergreen Valley College | San José City College*

*Community College Center for Economic Mobility*

*San Jose Evergreen Community College Extension at Milpitas | District Services*

*September 10, 2019*



# **2019/2020 ADOPTED BUDGET REPORT**

**Presented to the Board of Trustees  
September 10, 2019**

Jorge Escobar, Vice Chancellor, Administrative Services, Interim  
Linda Wilczewski, Executive Director Fiscal Services, Interim  
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Prepared in collaboration with Fiscal Services and Business Services Staff



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AND  
ADMINISTRATIVE OFFICERS**

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September 10, 2019

**To:** Dr. Byron Clift Breland, Chancellor  
Honorable Board of Trustees

**From:** Jorge L. Escobar, Vice Chancellor of Administrative Services, Interim

**Subject:** Proposed Adopted Budget for Fiscal Year 2019-2020

### **Introduction**

Enclosed for your information and approval please find the proposed Adopted Budget for Fiscal Year July 1, 2019 through June 30, 2020 (FY19-20.) The budget development process adheres to Education Code Section 70901 and Title 5 Section 58301 which require the submission of a Board approved budget to the State Chancellor's Office before September 15. The San Jose-Evergreen Community College District Adopted Budget reflects the Final State Budget as it is projected to apply to the District and the initial property tax figure provided by the Santa Clara County Tax Collector.

Aligned with our practice of transparency and inclusion of all members of the District community, on August 29, 2019, the District Budget Committee (DBC) reviewed this document at length, including the District's Audited actuals for FY2017-2018 and Unaudited Actuals for the General Fund 10 for FY2018-2019, the Adopted Budget for FY2019-2020, and Estimated Budgets for FY2020-2021 and FY2021-2022. It is important to highlight the high degree of collaboration from the DBC, which demonstrates experience and knowledge in the subject and promotes open dialogue to understand the complex information and the overall budget and expense management details. The Adopted Budget was discussed in context of key initiatives that we are pursuing, including: AB705; AB19; Dual Enrollment; Guided Pathways; Vision for Success; Promise Program; Resource Allocation Model; Strategic Planning, and the ACCJC accreditation efforts.

## **The District**

The San Jose-Evergreen Community College District (the “District”) was established on July 1, 1964 and is located in Santa Clara County (the “County”), south of the San Jose International Airport. The District encompasses approximately 303 square miles in the heart of Silicon Valley, including a portion of the City of San Jose and all of the City of Milpitas. The District operates San Jose City College and Evergreen Valley College (together, the “Colleges”), each of which is fully accredited by the Accrediting Commission for Community and Junior Colleges (the “ACCJC”).

## **Key revenue source: County of Santa Clara Property Taxes**

District property taxes are assessed and collected by the County at the same time and on the same tax rolls as county, city and special district property taxes. For fiscal year 2018-19, taxable property within the District showed an assessed valuation of \$150,932,460,635. Assessed valuations are the same for both District and county taxing purposes. (See table below: Assessed Valuations.)

Taxes are levied for each fiscal year on taxable real and personal property which is located in the District as of the preceding January 1. For assessment and collection purposes, property is classified either as “secured” or “unsecured” and is listed accordingly on separate parts of the assessment roll. The “secured roll” is that part of the assessment roll containing State assessed public utilities property and real property having a tax lien which is sufficient, in the opinion of the assessor, to secure payment of the taxes. Unsecured property is assessed on the “unsecured roll.” Unsecured property comprises all property not attached to land, such as personal property or business property. Boats and airplanes are examples of unsecured property. A supplemental roll is developed when property changes hands or new construction is completed. The County levies and collects all property taxes for property falling within the respective county’s taxing boundaries.

The valuation of secured property is established as of January 1 and is subsequently equalized in August. Property taxes on the secured roll are payable in two installments, due November 1 and February 1 of the calendar year. If unpaid, such taxes become delinquent after December 10 and April 10, respectively, and a 10% penalty attaches to any delinquent installment plus any additional amount determined by the tax-collecting authority of the County.



FY2019-20 Adopted Budget Transmittal Memo  
September 10, 2019

**ASSESSED VALUATION BY JURISDICTION<sup>(1)</sup>**  
**Fiscal Year 2018-19**  
**San Jose-Evergreen Community College District**

<u>Jurisdiction:</u>	<u>Assessed Valuation in District</u>	<u>% of District</u>	<u>Assessed Valuation of Jurisdiction</u>	<u>% of Jurisdiction in District</u>
City of Milpitas	\$18,343,899,235	12.15%	\$18,343,899,235	100.00%
City of San Jose	128,859,661,725	85.38	181,926,524,174	70.83
City of Santa Clara	91,062,103	0.06	43,964,913,741	0.21
Unincorporated Santa Clara County	<u>3,637,837,572</u>	<u>2.41</u>	17,968,471,412	20.25
Total District	\$150,932,460,635	100.00%		
Santa Clara County	\$150,932,460,635	100.00%	\$482,861,280,340	31.26%

<sup>(1)</sup> Before deduction of redevelopment incremental valuation. Includes unsecured property.  
*Source: California Municipal Statistics, Inc.*

## **Principal Taxpayers**

The following table lists the 20 largest local secured taxpayers in the District in terms of their fiscal year 2018-19 secured assessed valuations. The District cannot make any representation as to whether individual persons, corporations or other organizations are liable for tax payments with respect to multiple properties held in various names that in aggregate may be larger than is suggested by the table below.

**LARGEST LOCAL SECURED TAXPAYERS**

**Fiscal Year 2019-20**  
**San Jose-Evergreen Community College District**

	<u>Property Owner</u>	<u>2019-20 Primary Land Use</u>	<u>% of Assessed Valuation</u>	<u>Total <sup>(1)</sup></u>
1.	Sobrato Interests	Apartments	\$ 647,098,121	0.42%
2.	San Jose Water Works	Water Company	514,355,807	0.33
3.	Adobe Systems Inc.	Office Building	504,293,475	0.33
4.	Cisco Technology Inc.	Industrial	485,632,008	0.31

FY2019-20 Adopted Budget Transmittal Memo  
September 10, 2019

5.	Apple Inc.	Office Building	480,474,415	0.31
6.	Hitachi Global Storage Techs Inc.	Industrial	429,099,597	0.28
7.	KLA Tencor Corp.	Industrial	422,312,113	0.27
8.	Essex Portfolio LP	Apartments	379,677,306	0.24
9.	ERV Community Partners LP	Apartments	369,406,000	0.24
10.	Milpitas Mills LP	Shopping Center/Mall	337,889,378	0.22
11.	Hudson Concourse LLC	Office Building	307,914,489	0.20
12.	Paypal Inc.	Office Building	298,777,603	0.19
13.	Oakridge Mall LP	Shopping Center/Mall	290,683,669	0.19
14.	San Jose Health Care System LP	Hospital	288,764,563	0.19
15.	SJ Cityview LLC	Office Building	283,500,100	0.18
16.	ICS Transit Vil Prop Owner LLC	Apartments	246,522,252	0.16
17.	AMB Property LP	Industrial	240,347,757	0.15
18.	Sandbox Expansion LLC	Industrial	237,179,988	0.15
19.	Full Power Properties LLC	Condominiums	220,848,711	0.14
20.	Cole Mt. San Jose CA LP	Shopping Center/Mall	<u>212,775,184</u>	<u>0.14</u>
			\$7,197,552,536	4.64%

<sup>(1)</sup> The District's fiscal year 2019-20 local secured assessed valuation is \$55,082,065,302.  
Source: *California Municipal Statistics, Inc.*

FY2019-20 Adopted Budget Transmittal Memo  
September 10, 2019

For fiscal year 2019-20, the District's budgeted full-time equivalent student ("FTES") count is 12,598 students.

**FULL TIME EQUIVALENT STUDENTS<sup>(1)</sup>**  
**Fiscal Years 2011-12 through 2019-20**  
**San Jose-Evergreen Community College District**

<b><u>Fiscal Year</u></b>	<b><u>Funded FTES</u></b>	<b><u>Unfunded FTES</u></b>	<b><u>Total FTES</u></b>
2011-12	13,893	574	14,467
2012-13	13,438	0	13,438
2013-14	13,052	0	13,052
2014-15	12,371	0	12,371
2015-16	11,581	0	11,581
2016-17	11,352	0	11,352
2017-18	11,905	0	11,905
2018-19	12,231	0	12,231
2019-20 <sup>(2)</sup>	12,598	0	12,598

<sup>(1)</sup> One FTES is equivalent to 525 student contact hours, which is determined based on a State formula of one student multiplied by 15 weekly contact hours multiplied by 35 weeks. Accordingly, the number of FTES in the District may not equal the number of students enrolled in the District. Reflects resident FTES counts only. Non-resident FTES are generally excluded from State funding formula calculations.

<sup>(2)</sup> Budgeted.

Source: San Jose-Evergreen Community College District.

### **Student Centered Funding Formula**

Assembly Bill 1809 ("AB 1809"), the higher education trailer bill passed as part of the State budget for fiscal year 2018-19, implemented a new funding mechanism for community college districts referred to as the "Student Centered Funding Formula," (the "SCFF"). The SCFF includes three components: (1) a base allocation (the "Base Allocation") driven primarily by enrollment, (2) a supplemental allocation (the "Supplemental Allocation") based on the number of certain types of low-income students, and (3) a student success allocation (the "Student Success Allocation") calculated using various performance-based metrics.

Our District will take into consideration as part of the Resource Allocation Model (RAM) different benchmarks, including the SCFF to measure the financial allocations to each of the District's entities.

### **2018-2019 Fiscal Year**

The District finished FY2018-2019 with an unaudited ending fund balance of \$22,772,576 representing 18.09% of total expenditures. Total revenues for the fiscal year were \$133,324,216 and total expenditures were \$125,858,746. Major changes in revenue were based primarily on the ongoing property tax change of 5.87% representing increases in base property taxes, and a one-time allocation of \$5,004,461 generated by RDA Asset Liquidations. As a Community Funded College District, based on the final property tax figures and the calculation of what the District's state apportionment would have been, we received revenues in excess of the State apportionment entitlement in the amount of \$39,934,871.

Of the total expenditures for FY2018-2019, over \$109 million represents total personnel costs representing 87.11% of expenditures. The personnel figures were adjusted this year to include an average 3.5% COLA for all employee groups, new costs of health and welfare insurance premiums, changes in staffing, step and column advancement, and additional costs associated with changes to statutory benefit rates including significant changes to STRS and PERS along with recognition of State contributions thereto.

### **2019-2020 Adopted Budget**

For fiscal year 2019-20, the State Budget projects total general fund revenues and transfers of \$138 billion and total expenditures of \$142.7 billion. The State is projected to end the 2018-19 fiscal year with total available general fund reserves of \$20.7 billion, including \$5.4 billion in the traditional general fund reserve, \$14.4 billion in the BSA and \$900 million in the Safety Net Reserve Fund for the CalWORKs and Medi-Cal programs. For fiscal year 2019-20, the 2019-20 Budget projects total general fund revenues and transfers of \$143.8 billion and authorizes expenditures of \$147.8 billion. The State is projected to end the 2019-20 fiscal year with total available general fund reserves of \$18.8 billion, including \$1.4 billion in the traditional general fund reserve, \$16.5 billion in the BSA and \$900 million in the Safety Net Reserve Fund.

Revenues for the District are projected to be \$129,460,486 and expenditures (net of discount factor) are projected to be \$129,744,605 with an ending fund balance projected to be \$22,488,458 representing 17.33% of expenditures.

The projected decrease in revenues in this Adopted Budget from the prior year actuals are \$(3,863,730). The revenues included in the adopted budget recognize the first property tax update from the Santa Clara County Tax Collector's Office representing an increase over the prior year base totaling \$4,275,094 or 4.25%. Throughout the year, the District receives three additional updates to these numbers

plus a final true up figure when the books close. The past three years have seen ongoing property tax increases of 6.18%, 8.86% and 5.87% in FY2018-2019. Property tax revenue now represents approximately 80% of the Unrestricted General Fund 10 total revenue.

The projected increased expenditures in this Adopted Budget compared to the prior year actuals total \$5,875,038 and \$3,885,858 net of the 1.51% discount factor totaling \$1,989,180; the Adopted Budget for FY2019-2020 anticipates a net change in fund balance of (\$284,118).

### **Future year's outlook**

While at this time the District's fiscal outlook remains relatively strong, the District must continue to be cautious in its commitments and make long-term stabilization set-asides, while staying prudently and carefully managed. The District is now heavily, almost exclusively, property tax dependent. On the expenditure side, retirement costs for STRS and PERS continue to escalate and are closely monitored. The District experienced an increase of 8.84% in Blue Cross premiums in this budget year and an increase of 15.50% in Kaiser medical rates. With the move to SISC, Self- Insured Schools of California, our projected Tentative Budget premium increases are 6.10% for Blue Cross and 6.10% for Kaiser, as beginning in FY2019-20 we benefit from the larger purchasing power of SISC. Out-year projections will be based on the recent Self-Insured Schools of California premium increase history, which is likely attributed to the extensive purchasing power of this large Joint Powers Authority. These factors, included with the health care premium increases, consume a major share of annual property tax expansion.

Furthermore, in the out-years, the District is facing another significant cost increase with the ACA Cadillac Tax burden beginning in January 2022, estimated at \$1.65M, then annualizing in FY2022-2023 to approximately \$3.3M. These increased costs must be addressed with future revenue increases.

For planning purposes, as based on the Board Budget Principles, the District will maintain its long-term conservative posture and budget planning with property tax estimates growing at a rate of 3.5%. This serves as a way to protect jobs, college programs, student success opportunities; to avoid potential significant unplanned reductions; and to remain prudent and responsible with spending commitments. This conservative revenue methodology functions as a budget stabilizer for this Basic Aid or Community-Supported District and helps offset the unrestricted general fund reserve until such time as the District Stabilization Fund, as designated by the Board of Trustees, is fully funded.

The fiscal outlook remains stable in the out-years. The out-year projections factor in a series of assumed revenue changes and expenditure changes including costs associated with step and column advancement, increased premium costs for health and welfare

benefits, statutory benefit cost changes and adjustments for the increased cost of the operating budget. With the transition to the SISC JPA for Health Care in FY 2018-2019 our health and welfare benefit premiums have begun to stabilize.

### **Summary**

The proposed FY2019-2020 Adopted Budget has been carefully reviewed by the District Budget Committee, projects an ending fund balance of 17.33%, and is being presented to the Board of Trustees for approval.

As we continue to proactively plan for the district's financial sustainability, we must establish a connection of policy and outcomes to budgets. We also remain vigilant of key indicators and initiatives that have significant fiscal impact:

- Property Tax receipts (mix of residential and commercial roll)
- Resource Allocation Model implications of implementation
- State unfunded mandates and Vision for Success metrics
- Collective Bargaining efforts
- Health and Welfare premiums
- Strategic staffing needs
- The total cost of ownership linked to the construction of new facilities
- Strategic needs to upgrade infrastructure and digital transformation
- STRS and PERS pension employer rate increases – and OPEB
- The future impact of the ACA Cadillac Tax

In addition to these elements that are the major factors that will influence this budget and the District's financial future, we have to be strategic and take into consideration the new demands derived out of the total cost of ownership linked to the construction of new facilities, which will mainly result in increased staffing, ongoing maintenance, and preventive maintenance agreements.

San Jose/Evergreen Community College District  
2019 - 2020 Adopted Budget Summary  
September 10, 2019

	Audited Actuals <u>2017-18</u>		Adopted Budget <u>2018-19</u>		Esimtaed Actuals <u>2018-19</u>		Adopted Budget <u>2019-20</u>		Estimated Budget <u>2020-21</u>		Estimated Budget <u>2021-22</u>	
Beginning Fund Balance	\$15,591,265	15.90%	\$15,307,106	13.11%	\$15,307,106	13.11%	\$22,772,576	18.09%	\$22,488,458	17.33%	\$30,109,871	24.08%
Revenues												
Federal	\$13,021		\$0		\$29,091		\$0		\$0		\$0	
State	\$8,419,719		\$10,600,170		\$14,515,080		\$10,363,508		\$10,890,767		\$11,050,124	
Local	\$107,517,633		\$114,189,489		\$118,502,213		\$117,769,288		\$121,606,871		\$125,576,344	
Other Sources/Transfers	<u>\$513,090</u>		<u>\$952,973</u>		<u>\$277,832</u>		<u>\$1,327,690</u>		<u>\$155,132</u>		<u>\$155,132</u>	
Total Revenues	<u>\$116,463,463</u>		<u>\$125,742,632</u>		<u>\$133,324,216</u>		<u>\$129,460,486</u>		<u>\$132,652,770</u>		<u>\$136,781,600</u>	
Expenditures												
Certificated	\$47,378,992		\$44,376,362		\$47,160,998		\$45,889,727		\$46,318,931		\$46,752,162	
Classified	\$24,912,230		\$25,991,404		\$26,066,037		\$27,552,099		\$27,721,813		\$26,209,135	
Benefits (health & welfare, statutory)	<u>\$27,731,071</u>		<u>\$32,951,411</u>		<u>\$36,411,515</u>		<u>\$36,753,409</u>		<u>\$37,316,661</u>		<u>\$38,259,296</u>	
Total Personnel	\$100,022,293	85.67%	\$103,319,177	84.22%	\$109,638,550	87.11%	\$110,195,235	83.65%	\$111,357,405	87.50%	\$111,220,593	86.28%
Materials & Supplies	\$1,019,974		\$1,065,094		\$1,148,782		\$1,153,856		\$1,076,101		\$1,089,166	
Operating Expenses	\$11,468,196		\$13,297,621		\$11,432,606		\$14,688,911		\$11,352,174		\$11,432,593	
Capital Outlay	\$378,950		\$138,987		\$398,535		\$188,232		\$183,232		\$183,232	
Contingency/Other Outgo	<u>\$3,858,209</u>		<u>\$4,860,528</u>		<u>\$3,240,273</u>		<u>\$5,507,550</u>		<u>\$3,302,420</u>		<u>\$4,974,863</u>	
Total Non-Personnel	\$16,725,329	14.33%	\$19,362,230	15.78%	\$16,220,196	12.89%	\$21,538,549	16.35%	\$15,913,927	12.50%	\$17,679,854	13.72%
Sub Total Expenditures	\$116,747,622		\$122,681,407		\$125,858,746		\$131,733,784		\$127,271,332		\$128,900,447	
Discount Factor	\$0		(\$2,159,193)				(\$1,989,180)		(\$2,239,975)		(\$2,268,648)	
Total Expenditures	<u>\$116,747,622</u>		<u>\$120,522,214</u>		<u>\$125,858,746</u>		<u>\$129,744,604</u>		<u>\$125,031,357</u>		<u>\$126,631,799</u>	
Net Change in Fund Balance			\$5,220,418		\$7,465,470		(\$284,118)		\$7,621,413		\$10,149,801	
Ending Fund Balance	<u>\$15,307,106</u>	13.11%	<u>\$20,527,524</u>	17.03%	<u>\$22,772,576</u>	18.09%	<u>\$22,488,458</u>	17.33%	<u>\$30,109,871</u>	24.08%	<u>\$40,259,672</u>	31.79%

**Board of Trustees Budget Principles  
Adopted February 13, 2018**

1. Trustees to provide the Chancellor and staff with policy framework for managing an “appropriate” fund balance & structural balance.
2. Affirm a “student centered” approach that ensures our values of opportunity, equity, and social justice.
3. Compliance with accreditation standards.
4. Distinguish between on-going vs. one-time resources and expenses.
5. Manage all resource allocations or funding reductions systematically to maximize student equity and success.
6. Seek efficiencies and revenue opportunities.
7. Establish and maintain an employee salary and compensation structure that is competitive among the Bay 10 Community College Districts.
8. Maintain a minimum 7% Unrestricted General Fund reserve consistent with board policy.
9. District Stabilization Fund
  - Board authority required to access.
  - Access during economic downturn.
  - Access to avoid or delay staffing reductions for non-grant funded positions.
  - Replenish in healthy fiscal times.
  - Allocate \$250,000 in any given year when property taxes are above 6% and an additional \$250,000 in any given year when property taxes are above 7%.
  - Cap Stabilization Fund at \$2.5M.
10. Establish and maintain a balanced funding model that is centered on our mission, vision, values, Board Ends Policies, and strategic plan.
11. Property Tax projections will be based on 3.5% growth and will be adjusted each period based on County Tax Collector updates.
12. Adopted Budgets and Quarterly Reports will include long-term revenue and expenditure forecasts, enrollment trends, and financial risk analysis.
13. Use data to inform decision making.
14. Seed Student Opportunity and Access Revenue/Promise from current land-lease proceeds.
15. Financially plan and budget for total cost of ownership, including building-related expenses, and program-related expenses.



# **GENERAL FUNDS**

## **GENERAL FUNDS**

### **Unrestricted General Fund 10**

The Unrestricted General fund provides the resources necessary to sustain the day-to-day activities of the colleges and the district and pays for most operating expenditures district-wide.

#### **Revenues**

The FY2019-2020 Adopted Budget assumes an increase in revenues of \$3,420,787 from the FY2019-2020 Tentative Budget attributed to an increase of \$1,601,451 in anticipated state revenues [primarily due to increases in STRS and PERS On-Behalf Contributions, which are a pass-through]; an increase of \$1,276,145 in anticipated local revenues (primarily associated with property taxes), and an increase of \$417,350 in anticipated other financing sources (primarily associated with transfers-in from other funds to support indirect costs).

#### **Expenditures**

The FY2019-2020 Adopted Budget reflects an overall 6% increase (or \$6,943,344) in expenditures from the FY2019-2020 Tentative Budget. The assumptions include the following:

- A 21% increase (or \$3,150,457) in District-Wide expenditures to reflect primarily the following:
  - Increases to:
    - PERS and STRS “On-Behalf” Expenses
    - Non-Instructional Supplies and Software
    - Contract Services & License Renewals
    - Memberships & Legal Expenses
    - High Impact Programs (Promise)
  - Reductions in:
    - Bad Debt
- A 6% increase (or \$1,023,279) in District Services expenditures to reflect primarily the following:
  - Increases to:
    - Salaries & Benefits
    - Contract Services
    - Training
    - Other Services
    - Contingencies
  - Reductions in:
    - Non-Instructional Supplies

- A 3% increase (or \$1,304,392) in San Jose City College expenditures to reflect primarily the following:
  - Increases to:
    - Salary & Benefits
    - Contingencies
  - Reductions in:
    - Contract Services
    - Undistributed
- A 3% increase (or \$1,449,760) in Evergreen Valley College expenditures to reflect primarily the following:
  - Increases to:
    - Salary & Benefits
    - Contingencies
  - Reductions in:
    - Conferences
    - Undistributed
    - Other Operating
- A 2% increase (or \$15,455) in San Jose Evergreen Community College Extension (Milpitas) to reflect primarily the following:
  - Increases to:
    - Salary & Benefits
    - Contingencies
  - Reductions in:
    - Utilities

### **Reserve**

The unaudited ending fund balance for FY2018-2019 was 18.09%, which was an increase to the fund balance of \$7,465,470. The ending fund balance for FY2019-2020 is projected to be 17.33%, which is a decrease of \$284,118, which is primarily attributable to one-time money (asset liquidation from the former San Jose Redevelopment Agency). Note that the FY2019-2020 projection does not include an assumption for a FY2019-2020 retroactive COLA.

### **Education Protection Account (Propositions 30 & 55)**

The voters of California approved Proposition 30, the Schools and Local Public Safety Act of 2012, which created the Education Protection Account (EPA). This proposition expired in December 2018 and is succeeded by Proposition 55, which sustains the Education Protection Account through December 2030. Funds received from the EPA cannot be spent on administrative salaries and benefits or any other

administrative costs. The District estimates to receive \$1,224,474 from the EPA in FY2019-2020, which is included in the FY2019-2020 Adopted Budget.

The Board of Trustees is required to make a spending determination in open session of a public meeting. Accordingly, the Board of Trustees by way of approving the FY2019-2020 Adopted Budget, determines that the funds received from the Education Protection Account be offset by instructional expenditures included in the FY2019-2020 Adopted Budget.

#### **Parking Fund 11**

The Parking Fund was augmented by the Unrestricted General Fund 10 to support operations by \$103,483 in FY2011-2012. On April 10, 2012, the Board of Trustees authorized an increase to parking permits and daily parking fees to mitigate the reliance of the Unrestricted General Fund 10. As a result of this action coupled with vacancies, the Parking Fund had a positive ending fund balance in the subsequent fiscal years; however, the fund is once again running a deficit and required an augmentation from the Unrestricted General Fund 10 to support operations in FY2015-2016 in the amount of \$99,647, in FY2016-2017 in the amount of \$411,692, in FY2017-2018 in the amount of \$579,687, and in FY2018-2019 in the amount of \$615,178. The projection for FY2019-2020 is \$757,924 and will be updated as revenues and expenses are recognized throughout the year.

#### **Financial Stabilization Fund 12**

On February 24, 2015, the Board of Trustees authorized the creation of this fund. On February 13, 2018, the Board of Trustees established parameters on providing resources to this fund and further refined parameters on fund utilization, which were originally established on February 23, 2016. Based upon these parameters, there was no additional transfer into Fund 12 from the Unrestricted General Fund 10 in FY2018-2019 bringing the fund balance to \$1,250,000.

#### **Student Success Enhancement Fund 14**

Established in FY2015-2016, the Student Success Enhancement Fund receives partial revenues (\$25,000 annually) from the land lease payments from the Evergreen Marketplace II retail development and future revenues associated with the land development project of some of the vacant parcels located adjacent to Evergreen Valley College. The objective of these revenues are to provide a funding source for innovative projects focused on closing the achievement gaps aligned with the Board of Trustees' End Policies. The increase in revenues for FY2017-2018 and FY2018-2019 are a result of the exclusive negotiated agreement between the District and Republic Urban Properties.

#### **Facility Rental Auxiliary Fund 15**

The Facilities Rental Auxiliary Fund was established in FY2010-2011 to track facilities rental fees received and to track corresponding costs associated with rental activities. Activity within this fund is limited to facilities rental activities; however, fund balances may be transferred to other funds to support shortfalls or other expenditures.

The revenues and expenditures within this fund associated with District Services represent the activities associated with the tenants at the District Office. District Services transferred \$109,961 to the Unrestricted General Fund 10 in FY2018-2019 leaving an ending fund balance of \$191,470. District Services is anticipating transferring \$197,000 in FY2019-2020 to cover the costs associated with parking at District Services.

San Jose City College did not make a transfer to the Unrestricted General Fund 10 in FY2018-2019 leaving an ending fund balance of \$738,138. San Jose City College is anticipating transferring \$550,000 in FY2019-2020 to augment their general operating budget.

Evergreen Valley College did not make a transfer to the Unrestricted General Fund 10 in FY2018-2019 leaving an ending fund balance of \$741,860. Evergreen Valley College is not anticipating a transfer in FY2018-2019 to augment their general operating budget.

### **Community College Center for Economic Mobility (CEM) 16**

The Community College Center for Economic Mobility (formerly known as the Workforce Institute) made a contribution of \$275,000 to the Unrestricted General Fund 10 in FY2009-2010 and \$411,000 in FY2010-2011. Beginning in FY2011-2012, the District and the CEM agreed that the CEM would annually transfer 15% of its operating profit (defined as annual revenues in excess of annual expenditures) to the District, which was \$70,788 in FY2011-2012. The CEM ran a deficit in FY2012-2013 through FY2014-2015. In FY2015-2016 transfers begin again with \$6,383. In FY2016-2017 the CEM once again ran a deficit. In FY2017-2018 the CEM transferred \$16,104 and in FY2018-2019 the CEM transferred \$65,079 to the Unrestricted General Fund 10 to offset centralized service costs (e.g., payroll, utilities, etc.). It is currently projected that \$0 will be transferred in FY2018-2019 but will be re-evaluated as revenues and expenses are booked throughout the year.

### **Categorical and Grant Fund 17**

The District continues to see an increase in restricted resources. The FY2019-2020 Adopted Budget estimates the following resources, some of which are unspent carry forwards from prior year(s):

- District Services = \$1,007,180
- San Jose City College = \$15,433,783
- Evergreen Valley College = \$18,009,766
- Community College Center for Economic Mobility = \$1,628,366

The State has consolidated Basic Skills, Student Success & Support Program, and Student Equity effective July 1, 2018. This new categorical is titled Student Equity and Achievement.

### **Categorical Flexibility**

For categorical programs in the flexibility category, funding allocations for each district are set at the same amount received by the District in FY2008-2009, less the FY2009-2010 reduction. This allocation methodology, as well as the flexibility, was locked in through FY2012-2013. As part of the FY2011-2012 State Budget, the Governor extended this flexibility for an additional two years through June 2015.

San Jose City College elected to exercise this flexibility by transferring \$34,308 since FY2011-2012 from the Childcare Tax Bailout Program to supplement the Disabled Student Program (DSPS). San Jose City College also elected in FY2012-2013 to transfer \$17,394 from the Apprenticeship program to supplement the Student Success and Support program (previously known as the Matriculation program).

Evergreen Valley College elected to exercise this flexibility by transferring \$56,624 in FY2012-2013 from the Student Success and Support Program to supplement the Extended Opportunities Programs and Services program (EOPS).

The District has in the past elected to transfer \$30,000 from the PT Faculty Parity Pay Categorical Program and move \$15,000 to EOPS and \$15,000 to DSPS. Total PT Parity Pay was not affected by this change. These transfers trigger overall categorical flexibility per ABX4.2.

Currently categorical flexibility is disallowed.

### **Student Health Fees Fund 18**

The Student Health Fee Fund was augmented by the Unrestricted General Fund 10 to support operations at Evergreen Valley College by \$14,830 in FY2010-2011 and was augmented by MAA Funds to support operations at San Jose City College by \$25,082 in FY2010-2011. Both campuses responded by reducing the expenditure budget for FY2011-2012. On February 14, 2012, the Board of Trustees authorized an increase to the student health fee by \$1 (from \$17 to \$18 per semester) based upon the Implicit Price Deflator Index. As a result of these actions, the Student Health Fee fund was structurally balanced in FY2011-2012.

However, in FY2012-2013 the Unrestricted General Fund 10 once again augmented the Student Health Fee Fund in the amount of \$37,125 (\$32,006 to support operations at San Jose City College and \$5,119 at Evergreen Valley College). On January 4, 2014, the Board of Trustees authorized an additional increase to the Student Health Fee by \$1 (from \$18 per semester to \$19 per semester) based upon the Implicit Price Deflator Index. Despite this action, San Jose City College required an augmentation of \$29,041 in FY2013-2014 and an augmentation of \$9,472 in FY2014-2015 from the Unrestricted General Fund 10.

On April 4, 2017, the board of Trustees authorized an increase to the student health fee by another \$1 (from \$19 per semester to \$20 per semester) based upon the Implicit Price Deflator Index. Both campuses ended FY2015-2016, FY2016-2017 and FY2017-2018 with a surplus (San Jose City College = \$39,261, \$6,792 and \$49,615 respectively. Evergreen Valley College = \$65,839, \$29,265 and \$24,180 respectively).

Both campuses ended FY2018-2019 with a positive ending fund balance (San Jose City College = \$118,966 and Evergreen Valley College = \$50,997) and both colleges are projecting a balanced budget for FY2019-2020.

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Consolidated	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<i>Beginning Fund Balance, July 1st</i>	\$ 15,307,106	\$ 22,772,576	\$ 7,465,470	49%	\$ 22,488,458	\$ (284,118)	-1%	\$ 30,109,871	\$ 7,621,413	34%
<b>INCOME</b>										
<b>481 - Federal Revenue</b>										
48197 - Federal MAA Program Revenue	\$ 29,091	\$ 0	\$ (29,091)	-100%	\$ 0	\$ 0	0%	\$ 0	\$ 0	0%
481 - Federal Revenue	\$ 29,091	\$ 0	\$ (29,091)	-100%	\$ 0	\$ 0	0%	\$ 0	\$ 0	0%
<b>486 - State Revenue</b>										
48614 - Education Protection Act (EPA)	\$ 1,216,215	\$ 1,224,474	\$ 8,259	1%	\$ 1,239,174	\$ 14,700	1%	\$ 1,251,566	\$ 12,392	1%
48619 - B.O.G. (2% Admin. Fee)	170,152	161,494	(8,658)	-5%	172,865	11,371	7%	174,594	1,729	1%
48672 - Secured Homeowners Exempt	417,760	409,000	(8,760)	-2%	423,315	14,315	4%	438,131	14,816	3%
48690 - Other State Income	8,681,463	5,526,306	(3,155,157)	-36%	5,990,688	464,382	8%	6,097,854	107,166	2%
48691 - Mandated Cost Reimbursement	347,668	357,669	10,001	3%	357,669	0	0%	361,963	4,294	1%
48694 - State Lottery	2,191,869	1,873,445	(318,424)	-15%	1,895,936	22,491	1%	1,914,896	18,960	1%
48695 - State Reimb Costs	1,489,953	811,120	(678,833)	-46%	811,120	0	0%	811,120	0	0%
486 - State Revenue	\$ 14,515,080	\$ 10,363,508	\$ (4,151,572)	-29%	\$ 10,890,767	\$ 527,259	5%	\$ 11,050,124	\$ 159,357	1%
<b>488 - Local Revenue</b>										
48811 - Secured Property Tax Revenues	\$ 84,797,484	\$ 90,754,000	\$ 5,956,516	7%	\$ 93,930,390	\$ 3,176,390	4%	\$ 97,217,954	\$ 3,287,564	3%
48812 - Supplemental Secured Prop. Tax	3,847,918	2,694,000	(1,153,918)	-30%	2,788,290	94,290	4%	2,885,880	97,590	4%
48813 - Unsecured Roll Property Taxes	7,145,744	6,627,000	(518,744)	-7%	6,858,945	231,945	3%	7,099,008	240,063	3%
48818 - RDA Passthru (AB1290) (47.5%)	1,986,822	1,986,925	103	0%	2,056,467	69,542	3%	2,128,444	71,976	4%
48819 - RDA Residual Pmts	4,718,135	4,812,000	93,865	2%	4,980,420	168,420	4%	5,154,735	174,315	3%
48821 - RDA Asset Liquidation	5,004,461	0	(5,004,461)	-100%	0	0	0%	0	0	0%
48860 - Interest	715,537	500,000	(215,537)	-30%	500,000	0	0%	500,000	0	0%
48870 - Instructional Materials Fees	18,565	8,221	(10,344)	-56%	8,221	0	0%	8,221	0	0%
48871 - Enrollment Fees Intl Students	2,334,335	2,357,679	23,344	1%	2,381,256	23,577	1%	2,405,068	23,812	1%
48872 - Enrollment Fees Residents	5,996,071	6,056,032	59,961	1%	6,116,593	60,561	1%	6,177,759	61,166	1%
48874 - Use of Facilities	4,000	4,000	0	0%	4,000	0	0%	4,000	0	0%
48876 - Health Fees	487,065	491,936	4,871	1%	496,855	4,919	1%	501,823	4,968	1%
48877 - Enrollment Fees Non-Residents	785,969	793,828	7,859	1%	801,767	7,939	1%	809,785	8,018	1%
48890 - Other Local Income	659,977	683,667	23,690	4%	683,667	0	0%	683,667	0	0%
488 - Local Revenue	\$ 118,502,213	\$ 117,769,288	\$ (732,925)	-1%	\$ 121,606,871	\$ 3,837,583	3%	\$ 125,576,344	\$ 3,969,473	3%
<b>489 - Other Financing Sources</b>										
48911 - Sale Of Equipment	\$ 20,150	\$ 22,000	\$ 1,850	9%	\$ 22,000	\$ 0	0%	\$ 22,000	\$ 0	0%
48912 - Sale Of Waste Materials	73	100	27	37%	100	0	0%	100	0	0%
48969 - Interfund Trans In (10 fr 14)	0	480,000	480,000	0%	0	(480,000)	-100%	0	0	0%
48973 - Interfund Trans In (Indirect Cost)	53,923	76,879	22,956	43%	0	(76,879)	-100%	0	0	0%
48980 - Interfund Transfers In (10 fr 15)	109,961	747,000	637,039	579%	133,032	(613,968)	-82%	133,032	0	0%
48990 - Interfund Trans In (10 fr 16)	65,079	0	(65,079)	-100%	0	0	0%	0	0	0%
48995 - Interfund Trans In (10 fr 17)	28,646	1,711	(26,935)	-94%	0	(1,711)	-100%	0	0	0%
489 - Other Financing Sources	\$ 277,832	\$ 1,327,690	\$ 1,049,858	378%	\$ 155,132	\$ (1,172,558)	-88%	\$ 155,132	\$ 0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Consolidated	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 148,631,322</b>	<b>\$ 152,233,062</b>	<b>\$ 3,601,740</b>	<b>2%</b>	<b>\$ 155,141,228</b>	<b>\$ 2,908,166</b>	<b>2%</b>	<b>\$ 166,891,471</b>	<b>\$ 11,750,243</b>	<b>8%</b>
<b>EXPENDITURES</b>										
<b>51 - Academic Salaries</b>										
Certificated Salaries	\$ 21,283,624	\$ 25,766,518	\$ 4,482,894	21%	\$ 25,998,416	\$ 231,898	1%	\$ 26,232,402	\$ 233,986	1%
Certificated Salaries MSC	3,507,800	3,925,099	417,299	12%	3,960,424	35,325	1%	3,996,068	35,644	1%
Certificated Salaries Adjunct	22,369,574	16,198,110	(6,171,464)	-28%	16,360,091	161,981	1%	16,523,692	163,601	1%
<b>52 - Classified Salaries</b>										
Classified Salaries	\$ 16,524,887	\$ 17,876,961	\$ 1,352,074	8%	\$ 18,002,100	\$ 125,139	1%	\$ 18,128,115	\$ 126,015	1%
Classified Salaries MSC	7,163,584	7,860,480	696,896	10%	7,915,503	55,023	1%	6,267,189	(1,648,314)	-21%
Classified Hourly/Temp	1,752,340	1,611,448	(140,892)	-8%	1,599,578	(11,870)	-1%	1,607,765	8,187	1%
Classified OT	625,227	203,210	(422,017)	-67%	204,632	1,422	1%	206,065	1,432	1%
<b>53 - Employee Benefits</b>										
531 - STRS	\$ 11,759,805	\$ 8,055,577	\$ (3,704,228)	-31%	\$ 8,225,281	\$ 169,705	2%	\$ 8,398,592	\$ 173,310	2%
532 - PERS	6,208,743	7,134,602	925,859	15%	7,363,280	228,678	3%	7,237,624	(125,656)	-2%
533 - OASDI/Medicare	2,683,717	2,599,832	(83,885)	-3%	2,616,067	16,235	1%	2,442,780	(173,287)	-7%
534 - Health & Welfare	13,611,893	16,837,594	3,225,701	24%	17,864,687	1,027,093	6%	18,954,433	1,089,746	6%
535 - State Unemployment Insurance	73,442	137,481	64,039	87%	138,603	1,122	1%	135,828	(2,775)	-2%
536 - Workers' Comp	1,134,813	1,099,841	(34,972)	-3%	1,108,743	8,902	1%	1,090,040	(18,703)	-2%
537 - Retiree Benefits (SERP)	939,102	888,483	(50,619)	-5%	0	(888,483)	-100%	0	0	0%
53X - Employee Benefits - Statutory	\$ 22,799,622	\$ 19,915,815	\$ (2,883,807)	-13%	\$ 19,451,974	\$ (463,841)	-2%	\$ 19,304,863	\$ (147,111)	-1%
534 - Employee Benefits - H&W	13,611,893	16,837,594	3,225,701	24%	17,864,687	1,027,093	6%	18,954,433	1,089,746	6%
<b>54 - Supplies and Materials</b>										
54100 - Supplies Instruction	\$ 245,993	\$ 9,221	\$ (236,772)	-96%	\$ 5,891	\$ (3,330)	-36%	\$ 5,891	\$ 0	0%
54190 - Contra Account Instruct Matl	(4,455)	0	4,455	-100%	0	0	0%	0	0	0%
54300 - Supplies Non-Instruction	637,074	785,976	148,902	23%	777,487	(8,489)	-1%	785,773	8,285	1%
54301 - Food & Food Serv - Non-Instr	186,821	200,157	13,336	7%	193,724	(6,433)	-3%	197,398	3,674	2%
54310 - Software Non-Instruc Over \$200	49,667	83,925	34,258	69%	44,999	(38,926)	-46%	46,105	1,106	2%
54320 - Copier Supplies	36,836	78,577	41,741	113%	54,000	(24,577)	-31%	54,000	0	0%
54390 - Contra Account	(3,154)	(4,000)	(846)	27%	0	4,000	-100%	0	0	0%
54 - Supplies and Materials	\$ 1,148,782	\$ 1,153,856	\$ 5,074	0%	\$ 1,076,101	\$ (77,755)	-7%	\$ 1,089,166	\$ 13,065	1%
<b>55 - Other Operating Exp &amp; Serv</b>										
55100 - Personal/Contract Services	\$ 1,823,696	\$ 2,105,558	\$ 281,862	15%	\$ 407,423	\$ (1,698,135)	-81%	\$ 406,083	\$ (1,340)	0%
55110 - License Renewal Instruction	66,069	0	(66,069)	-100%	0	0	0%	0	0	0%
55130 - License Renewal Non-Instruct	1,099,904	1,174,903	74,999	7%	1,013,072	(161,831)	-14%	1,038,072	25,000	2%
55190 - Contracts/Personal Services	(992)	(1,200)	(208)	21%	0	1,200	-100%	0	0	0%
55200 - Conference	494,265	575,892	81,627	17%	573,592	(2,300)	0%	578,292	4,700	1%
55200 - Training	31,644	34,000	2,356	7%	34,000	0	0%	34,000	0	0%
55210 - Field Trips	163,994	205,309	41,315	25%	234,314	29,005	14%	263,319	29,005	12%



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Consolidated	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
55220 - Memberships	239,881	469,960	230,079	96%	194,931	(275,029)	-59%	196,240	1,309	1%
55230 - Mileage Expense	28,040	34,192	6,152	22%	33,997	(195)	-1%	36,802	2,805	8%
55240 - Board Meeting Expenses	7,876	6,000	(1,876)	-24%	6,000	0	0%	6,000	0	0%
55400 - Insurances	899,466	1,096,774	197,308	22%	1,096,774	0	0%	1,096,774	0	0%
55510 - Telephone	278,085	259,089	(18,996)	-7%	257,189	(1,900)	-1%	257,689	500	0%
55520 - Gas	510,075	563,200	53,125	10%	0	(563,200)	-100%	0	0	0%
55530 - Electricity	2,294,130	2,374,000	79,870	3%	2,350,000	(24,000)	-1%	2,350,000	0	0%
55540 - Water/Sewer	515,612	566,000	50,388	10%	0	(566,000)	-100%	0	0	0%
55550 - Garbage	177,720	175,000	(2,720)	-2%	180,000	5,000	3%	180,000	0	0%
55560 - Fuel/Oil	78,846	96,701	17,855	23%	70,701	(26,000)	-27%	70,701	0	0%
55570 - Uniforms	36,600	47,767	11,167	31%	27,067	(20,700)	-43%	27,067	0	0%
55590 - Contra - Utilities	(22,106)	(20,240)	1,866	-8%	0	20,240	-100%	0	0	0%
55610 - Rentals/Leases	80,755	124,859	44,104	55%	126,359	1,500	1%	127,859	1,500	1%
55620 - Repairs	202,386	400,720	198,334	98%	405,516	4,796	1%	410,647	5,131	1%
55625 - Preventative Maintenance Agreements	831,590	928,497	96,907	12%	935,459	6,962	1%	946,118	10,659	1%
55690 - Facility Rental Contra	0	(1,200)	(1,200)	0%	0	1,200	-100%	0	0	0%
55700 - Fees/Audits/Elections	46,807	81,690	34,883	75%	81,690	0	0%	81,690	0	0%
55702 - External Collection Fees	134,208	135,600	1,392	1%	135,600	0	0%	135,600	0	0%
55711 - Advertising	397,311	344,024	(53,287)	-13%	399,833	55,809	16%	399,833	0	0%
55712 - Legal Expenses	277,042	440,000	162,958	59%	440,000	0	0%	440,000	0	0%
55713 - Audit Expense	31,495	100,000	68,505	218%	100,000	0	0%	100,000	0	0%
55714 - Board Election Expense	134,891	0	(134,891)	-100%	0	0	0%	0	0	0%
55715 - Printing/Reprographics Expense	154,796	107,455	(47,341)	-31%	106,455	(1,000)	-1%	106,455	0	0%
55810 - Postage	29,521	42,809	13,288	45%	43,959	1,150	3%	45,109	1,150	3%
55820 - Undistributed Funded Programs	50,000	762,874	712,874	1426%	639,565	(123,309)	-16%	639,565	0	0%
55830 - Other Operating Expense	(249)	1,052,575	1,052,824		1,052,575	0	0%	1,052,575	0	0%
55831 - Bank Charges	154,810	153,300	(1,510)	-1%	153,300	0	0%	153,300	0	0%
55832 - Bad Debt Write Off	228,792	244,803	16,011	7%	244,803	0	0%	244,803	0	0%
55840 - Board Communications Reimburse	0	8,000	8,000	0%	8,000	0	0%	8,000	0	0%
55 - Other Operating Exp and Serv	\$ 11,432,606	\$ 14,688,911	\$ 3,256,305	28%	\$ 11,352,174	\$ (3,336,737)	-23%	\$ 11,432,593	\$ 80,420	1%
<b>56 - Capital Outlay</b>										
56100 - Site Improvements	\$ 3,648	\$ 0	\$ (3,648)	-100%	\$ 0	\$ 0	0%	\$ 0	\$ 0	0%
56310 - Library	26,112	5,733	(20,379)	-78%	5,733	0	0%	5,733	0	0%
56311 - Library Textbooks	567	5,000	4,433	782%	5,000	0	0%	5,000	0	0%
56411 - Equipment (\$200 to \$4,999)	138,596	134,499	(4,097)	-3%	134,499	0	0%	134,499	0	0%
56413 - Capitalizable Equipment - 3 Year Life	46,256	23,000	(23,256)	-50%	18,000	(5,000)	-22%	18,000	0	0%
56418 - Capitalizable Equipment - 8 Year Life	183,357	20,000	(163,357)	-89%	20,000	0	0%	20,000	0	0%
56 - Capital Outlay	\$ 398,535	\$ 188,232	\$ (210,303)	-53%	\$ 183,232	\$ (5,000)	-3%	\$ 183,232	\$ 0	0%
<b>57 - Other Outgo</b>										
57301 - Interfund Trans Out (10 to 17)	94,175	239,559	145,384	154%	0	(239,559)	-100%	0	0	0%
57304 - Interfund Trans Out (10 to 16)	529,011	568,416	39,405	7%	568,416	0	0%	568,416	0	0%
57305 - Interfund Trans Out (10 to 11)	615,178	757,924	142,746	23%	757,924	0	0%	757,924	0	0%
57311 - Interfund Trans Out 17CWS to 48Pel	118,733	154,683	35,950	30%	87,564	(67,119)	-43%	87,564	0	0%
57320 - Interfund Trans Out (10 to 85)	1,864,976	1,888,304	23,328	1%	1,879,216	(9,088)	0%	1,883,760	4,544	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

<b>Consolidated</b>	<b>FY 2018 - 2019 ESTIMATED TOTALS</b>	<b>FY 2019 - 2020 ADOPTED BUDGET</b>	<b>PRIOR YEAR VARIANCE</b>	<b>GROWTH %</b>	<b>FY 2020 - 2021 ESTIMATED BUDGET</b>	<b>PRIOR YEAR VARIANCE</b>	<b>GROWTH %</b>	<b>FY 2021 - 2022 ESTIMATED BUDGET</b>	<b>PRIOR YEAR VARIANCE</b>	<b>GROWTH %</b>
57600 - Other Payments to/for Students	18,325	9,300	(9,025)	-49%	9,300	0	0%	9,300	0	0%
57900 - Appropriations For Contingencies	0	463,530	463,530	0%	0	(463,530)	-100%	0	0	0%
57910 - Contingency	0	1,425,834	1,425,834	0%	0	(1,425,834)	-100%	0	0	0%
57 - Other Outgo	\$ 3,240,273	\$ 5,507,550	\$ 2,267,277	70%	\$ 3,302,420	\$ (2,205,130)	-40%	\$ 4,974,863	\$ 1,672,443	51%
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 125,858,746</b>	<b>\$ 131,733,785</b>	<b>\$ 5,875,038</b>	<b>5%</b>	<b>\$ 127,271,332</b>	<b>\$ (4,462,452)</b>	<b>-3%</b>	<b>\$ 128,900,447</b>	<b>\$ 1,629,115</b>	<b>1%</b>
<b>DISCOUNT FACTOR</b>		<b>\$ (1,989,180)</b>		<b>0%</b>	<b>\$ (2,239,975)</b>		<b>0%</b>	<b>\$ (2,268,648)</b>	<b>\$ (28,672)</b>	<b>1%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 125,858,746</b>	<b>\$ 129,744,605</b>	<b>\$ 3,885,858</b>	<b>3%</b>	<b>\$ 125,031,357</b>	<b>\$ (4,713,248)</b>	<b>-4%</b>	<b>\$ 126,631,799</b>	<b>\$ 1,600,442</b>	<b>1%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	<i>\$ 22,772,576</i>	<i>\$ 22,488,458</i>	<i>\$ (284,118)</i>	<i>-1%</i>	<i>\$ 30,109,871</i>	<i>\$ 7,621,413</i>	<i>34%</i>	<i>\$ 40,259,672</i>	<i>\$ 10,149,801</i>	<i>34%</i>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Districtwide	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>INCOME</b>										
<b>486 - State Revenue</b>										
48614 - Education Protection Act (EPA)	\$ 1,216,215	\$ 1,224,474	\$ 8,259	1%	\$ 1,239,174	\$ 14,700	1%	\$ 1,251,566	\$ 12,392	1%
48672 - Secured Homeowners Exempt	417,760	409,000	(8,760)	-2%	423,315	14,315	4%	438,131	14,816	3%
48690 - Other State Income	8,681,463	5,526,306	(3,155,157)	-36%	5,990,688	464,382	8%	6,097,854	107,166	2%
48691 - Mandated Cost Reimbursement	347,668	357,669	10,001	3%	357,669	0	0%	361,963	4,294	1%
48694 - State Lottery	2,191,869	1,873,445	(318,424)	-15%	1,895,936	22,491	1%	1,914,896	18,960	1%
48695 - State Reimb Costs	1,489,953	811,120	(678,833)	-46%	811,120	0	0%	811,120	0	0%
486 - State Revenue	\$ 14,344,928	\$ 10,202,014	\$ (4,142,914)	-29%	\$ 10,717,902	\$ 515,888	5%	\$ 10,875,530	\$ 157,628	1%
<b>488 - Local Revenue</b>										
48811 - Secured Property Tax Revenues	\$ 84,797,484	\$ 90,754,000	\$ 5,956,516	7%	\$ 93,930,390	\$ 3,176,390	4%	\$ 97,217,954	\$ 3,287,564	3%
48812 - Supplemental Secured Prop. Tax	3,847,918	2,694,000	(1,153,918)	-30%	2,788,290	94,290	4%	2,885,880	97,590	4%
48813 - Unsecured Roll Property Taxes	7,145,744	6,627,000	(518,744)	-7%	6,858,945	231,945	3%	7,099,008	240,063	3%
48818 - RDA Passthru (AB1290) (47.5%)	1,986,822	1,986,925	103	0%	2,056,467	69,542	3%	2,128,444	71,976	4%
48819 - RDA Residual Pmts	4,718,135	4,812,000	93,865	2%	4,980,420	168,420	4%	5,154,735	174,315	3%
48821 - RDA Asset Liquidation	5,004,461	0	(5,004,461)	-100%	0	0	0%	0	0	0%
48860 - Interest	715,537	500,000	(215,537)	-30%	500,000	0	0%	500,000	0	0%
48874 - Use of Facilities	4,000	4,000	0	0%	4,000	0	0%	4,000	0	0%
48890 - Other Local Income	418,739	429,040	10,301	2%	429,040	0	0%	429,040	0	0%
488 - Local Revenue	\$ 108,638,970	\$ 107,806,965	\$ (832,005)	-1%	\$ 111,547,552	\$ 3,740,587	3%	\$ 115,419,060	\$ 3,871,508	3%
<b>489 - Other Financing Sources</b>										
48911 - Sale Of Equipment	\$ 20,150	\$ 22,000	\$ 1,850	9%	\$ 22,000	\$ 0	0%	\$ 22,000	\$ 0	0%
48912 - Sale Of Waste Materials	73	100	27	37%	100	0	0%	100	0	0%
48990 - Interfund Trans In (10 fr 16)	65,079	0	(65,079)	-100%	0	0	0%	0	0	0%
489 - Other Financing Sources	\$ 85,302	\$ 502,100	\$ 416,798	489%	\$ 22,100	\$ (480,000)	-96%	\$ 22,100	\$ 0	0%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 123,069,200</b>	<b>\$ 118,511,079</b>	<b>\$ (4,558,121)</b>	<b>-4%</b>	<b>\$ 122,287,554</b>	<b>\$ 3,776,475</b>	<b>3%</b>	<b>\$ 126,316,690</b>	<b>\$ 4,029,136</b>	<b>3%</b>
<b>EXPENDITURES</b>										
<b>52 - Classified Salaries</b>										
Classified Salaries (Vacation/CompTime Payout)	\$ 297,329	\$ 190,000	\$ (107,329)	-36%	\$ 191,330	\$ 1,330	1%	\$ 192,669	\$ 1,339	1%
Classified Hourly/Temp	470,149	430,000	(40,149)	-9%	430,000	0	0%	430,000	0	0%
<b>53 - Employee Benefits</b>										
531 - STRS	\$ 5,584,245	\$ 2,843,777	\$ (2,740,468)	-49%	\$ 2,896,386	\$ 52,610	2%	\$ 2,949,970	\$ 53,583	2%
532 - PERS	1,631,260	1,648,961	17,701	1%	1,679,467	30,506	2%	1,710,537	31,070	2%
533 - OASDI/Medicare	34,406	33,000	(1,406)	-4%	33,071	71	0%	33,142	71	0%
535 - State Unemployment Insurance	0	530	530	0%	531	1	0%	532	1	0%
536 - Workers' Comp	926	5,900	4,974	537%	5,913	13	0%	5,926	13	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Districtwide	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
53X - Employee Benefits	7,257,641	4,532,167	(2,725,473)	-38%	4,615,368	83,201	2%	4,700,106	84,738	2%
<b>54 - Supplies and Materials</b>										
54300 - Supplies Non-Instruction	187,219	200,000	12,781	7%	200,000	0	0%	200,000	0	0%
54301 - Food & Food Serv - Non-Instr	595	7,500	6,905	1161%	7,500	0	0%	7,500	0	0%
54310 - Software Non-Instruc Over \$200	40,159	40,000	(159)	0%	0	(40,000)	-100%	0	0	0%
54320 - Copier Supplies	26,656	54,000	27,344	103%	54,000	0	0%	54,000	0	0%
54 - Supplies and Materials	\$ 254,629	\$ 301,500	\$ 46,871	18%	\$ 261,500	\$ (40,000)	-13%	\$ 261,500	\$ 0	0%
<b>55 - Other Operating Exp &amp; Serv</b>										
55100 - Personal/Contract Services	\$ 746,710	\$ 835,200	\$ 88,490	12%	\$ 0	\$ (835,200)	-100%	\$ 0	\$ 0	
55130 - License Renewal Non-Instruct	576,163	690,163	114,000	20%	690,163	0	0%	690,163	0	0%
55200 - Training	31,644	34,000	2,356	7%	34,000	0	0%	34,000	0	0%
55400 - Insurances	419,304	592,253	172,949	41%	592,253	0	0%	592,253	0	0%
55510 - Telephone	242,405	225,000	(17,405)	-7%	225,000	0	0%	225,000	0	0%
55520 - Gas	501,443	550,000	48,557	10%	0	(550,000)	-100%	0	0	0%
55530 - Electricity	2,267,603	2,350,000	82,397	4%	2,350,000	0	0%	2,350,000	0	0%
55540 - Water/Sewer	513,734	560,000	46,266	9%	0	(560,000)	-100%	0	0	0%
55550 - Garbage	165,946	170,000	4,054	2%	170,000	0	0%	170,000	0	0%
55560 - Fuel/Oil	1,859	2,000	141	8%	2,000	0	0%	2,000	0	0%
55610 - Rentals/Leases	39,553	39,462	(91)	0%	39,462	0	0%	39,462	0	0%
55620 - Repairs	147,084	280,696	133,612	91%	280,696	0	0%	280,696	0	0%
55625 - Preventative Maintenance Agreements	631,031	691,937	60,906	10%	691,937	0	0%	691,937	0	0%
55700 - Fees/Audits/Elections	45,997	69,765	23,768	52%	69,765	0	0%	69,765	0	0%
55702 - External Collection Fees	134,208	135,600	1,392	1%	135,600	0	0%	135,600	0	0%
55711 - Advertising	45,269	80,800	35,531	78%	80,800	0	0%	80,800	0	0%
55712 - Legal Expenses	277,042	430,000	152,958	55%	430,000	0	0%	430,000	0	0%
55713 - Audit Expense	31,495	100,000	68,505	218%	100,000	0	0%	100,000	0	0%
55714 - Board Election Expense	134,891	0	(134,891)	-100%	0	0	0%	0	0	0%
55715 - Printing/Reprographics Expense	13,095	10,000	(3,095)	-24%	10,000	0	0%	10,000	0	0%
55810 - Postage	20,000	32,281	12,281	61%	32,281	0	0%	32,281	0	0%
55830 - Other Operating Expense	0	780,000	780,000		780,000	0	0%	780,000	0	0%
55831 - Bank Charges	151,065	151,600	535	0%	151,600	0	0%	151,600	0	0%
55832 - Bad Debt Write Off	224,285	244,803	20,518	9%	244,803	0	0%	244,803	0	0%
55 - Other Operating Exp and Serv	\$ 7,317,472	\$ 9,255,560	\$ 1,938,088	26%	\$ 7,110,360	\$ (2,145,200)	-23%	\$ 7,110,360	\$ 0	0%
<b>56 - Capital Outlay</b>										
56411 - Equipment (\$200 to \$4,999)	34,326	40,000	5,674	17%	40,000	0	0%	40,000	0	0%
56 - Capital Outlay	\$ 34,326	\$ 40,000	\$ 5,674	17%	\$ 40,000	\$ 0	0%	\$ 40,000	\$ 0	0%
<b>57 - Other Outgo</b>										
57304 - Interfund Trans Out (10 to 16)	529,011	568,416	39,405	7%	568,416	0	0%	568,416	0	0%
57305 - Interfund Trans Out (10 to 11)	615,178	757,924	142,746	23%	757,924	0	0%	757,924	0	0%
57320 - Interfund Trans Out (10 to 85)	1,864,976	1,888,304	23,328	1%	1,879,216	(9,088)	0%	1,883,760	4,544	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Districtwide	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
57 - Other Outgo	\$ 3,009,165	\$ 3,214,644	\$ 205,479	7%	\$ 3,205,556	\$ (9,088)	0%	\$ 4,877,999	\$ 1,672,443	52%
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 18,640,298</b>	<b>\$ 17,963,871</b>	<b>\$ (676,426)</b>	<b>-4%</b>	<b>\$ 15,854,114</b>	<b>\$ (2,109,757)</b>	<b>-12%</b>	<b>\$ 17,612,634</b>	<b>\$ 1,758,520</b>	<b>11%</b>
<b>DISCOUNT FACTOR</b>		<b>\$ (271,254)</b>			<b>\$ (279,032)</b>		<b>0%</b>	<b>\$ (309,982)</b>		<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 18,640,298</b>	<b>\$ 17,692,617</b>	<b>\$ (947,681)</b>	<b>-5%</b>	<b>\$ 15,575,082</b>	<b>\$ (2,117,535)</b>	<b>-12%</b>	<b>\$ 17,302,652</b>	<b>\$ 1,727,570</b>	<b>11%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

District Services	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>INCOME</b>										
<b>488 - Local Revenue</b>										
48890 - Other Local Income	6	33,000	32,994		33,000	0	0%	33,000	0	0%
488 - Local Revenue	\$ 6	\$ 33,000	\$ 32,994		\$ 33,000	\$ 0	0%	\$ 33,000	\$ 0	0%
<b>489 - Other Financing Sources</b>										
48980 - Interfund Transfers In	109,961	197,000	87,039	79%	133,032	(63,968)	-32%	133,032	0	0%
489 - Other Financing Sources	\$ 117,237	\$ 198,711	\$ 81,474	69%	\$ 133,032	\$ (65,679)	-33%	\$ 133,032	\$ 0	0%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 117,243</b>	<b>\$ 231,711</b>	<b>\$ 114,468</b>	<b>98%</b>	<b>\$ 166,032</b>	<b>\$ (65,679)</b>	<b>-28%</b>	<b>\$ 166,032</b>	<b>\$ 0</b>	<b>0%</b>
<b>EXPENDITURES</b>										
<b>51 - Academic Salaries</b>										
Certificated Salaries	\$ (77)	\$ 0	\$ 77	-100%	\$ 0	\$ 0		\$ 0	\$ 0	
Certificated Salaries MSC	376,266	385,933	9,667	3%	389,406	3,473	1%	392,911	3,505	1%
Certificated Salaries Adjunct	412	0	(412)	-100%	0	0		0	0	
<b>52 - Classified Salaries</b>										
Classified Salaries	\$ 5,106,081	\$ 5,661,442	\$ 555,361	11%	\$ 5,701,072	\$ 39,630	1%	\$ 5,740,980	\$ 39,908	1%
Classified Salaries MSC	3,931,797	4,223,209	291,412	7%	4,252,771	29,562	1%	4,282,540	29,769	1%
Classified Hourly/Temp	395,624	279,550	(116,074)	-29%	281,507	1,957	1%	283,477	1,971	1%
Classified OT	171,318	55,168	(116,150)	-68%	55,554	386	1%	55,943	389	1%
<b>53 - Employee Benefits</b>										
531 - STRS	\$ 117,680	\$ 154,737	\$ 37,057	31%	\$ 158,159	\$ 3,422	2%	\$ 161,657	\$ 3,498	2%
532 - PERS	1,620,393	1,851,813	231,420	14%	1,920,327	68,514	4%	1,991,376	71,049	4%
533 - OASDI/Medicare	691,458	712,733	21,275	3%	717,722	4,989	1%	722,746	5,024	1%
534 - Health & Welfare	2,549,169	3,175,573	626,404	25%	3,369,283	193,710	6%	3,574,809	205,526	6%
535 - State Unemployment Insurance	7,967	20,688	12,721	160%	20,834	146	1%	20,981	147	1%
536 - Workers' Comp	166,868	185,062	18,194	11%	186,371	1,309	1%	187,689	1,318	1%
537 - Retiree Benefits	87,534	87,534	0	0%	0	(87,534)	-100%	0	0	
53X - Employee Benefits - Statutory	2,691,901	3,012,567	320,666	12%	3,003,413	(9,154)	0%	3,084,449	81,036	3%
534 - Employee Benefits - H&W	2,549,169	3,175,573	626,404	25%	3,369,283	193,710	6%	3,574,809	205,526	6%
<b>54 - Supplies and Materials</b>										
54300 - Supplies Non-Instruction	\$ 45,680	\$ 111,103	\$ 65,423	143%	\$ 111,103	\$ 0	0%	\$ 111,103	\$ 0	0%
54301 - Food & Food Serv - Non-Instr	15,089	25,000	9,911	66%	25,000	0	0%	25,000	0	0%
54310 - Software Non-Instruc Over \$200	1,606	1,000	(606)	-38%	1,000	0	0%	1,000	0	0%
54320 - Copier Supplies	10,180	24,577	14,397	141%	0	(24,577)	-100%	0	0	
54 - Supplies and Materials	\$ 72,555	\$ 161,680	\$ 89,125	123%	\$ 137,103	\$ (24,577)	-15%	\$ 137,103	\$ 0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

District Services	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>55 - Other Operating Exp &amp; Serv</b>										
55100 - Personal/Contract Services	\$ 601,374	\$ 723,827	\$ 122,453	20%	\$ 0	\$ (723,827)	-100%	\$ 0	\$ 0	
55130 - License Renewal Non-Instruct	110,026	166,352	56,326	51%	0	(166,352)	-100%	0	0	
55200 - Conference	175,318	218,952	43,634	25%	218,952	0	0%	218,952	0	0%
55220 - Memberships	54,436	76,338	21,902	40%	0	(76,338)	-100%	0	0	
55230 - Mileage Expense	10,118	13,600	3,482	34%	13,600	0	0%	13,600	0	0%
55240 - Board Meeting Expenses	7,876	6,000	(1,876)	-24%	6,000	0	0%	6,000	0	0%
55510 - Telephone	13,203	22,000	8,797	67%	22,000	0	0%	22,000	0	0%
55560 - Fuel/Oil	48,399	50,000	1,601	3%	50,000	0	0%	50,000	0	0%
55570 - Uniforms	9,416	13,300	3,884	41%	13,300	0	0%	13,300	0	0%
55610 - Rentals/Leases	405	5,251	4,846	1197%	5,251	0	0%	5,251	0	0%
55620 - Repairs	8,235	9,857	1,622	20%	9,857	0	0%	9,857	0	0%
55625 - Preventative Maintenance Agreements	11,378	26,200	14,822	130%	26,200	0	0%	26,200	0	0%
55700 - Fees/Audits/Elections	735	11,925	11,190	1522%	11,925	0	0%	11,925	0	0%
55711 - Advertising	5,932	40,344	34,412	580%	40,344	0	0%	40,344	0	0%
55712 - Legal Expenses	0	10,000	10,000		10,000	0	0%	10,000	0	0%
55715 - Printing/Reprographics Expense	10,609	31,484	20,875	197%	31,484	0	0%	31,484	0	0%
55810 - Postage	674	938	264	39%	938	0	0%	938	0	0%
55820 - Undistributed Funded Programs	35,000	35,000	0	0%	35,000	0	0%	35,000	0	0%
55830 - Other Operating Expense	0	13,850	13,850		13,850	0	0%	13,850	0	0%
55831 - Bank Charges	1,183	1,200	17	1%	1,200	0	0%	1,200	0	0%
55840 - Board Communications Reimburse	0	8,000	8,000		8,000	0	0%	8,000	0	0%
55 - Other Operating Exp and Serv	\$ 1,104,317	\$ 1,484,418	\$ 380,101	34%	\$ 517,901	\$ (966,517)	-65%	\$ 517,901	\$ 0	0%
<b>56 - Capital Outlay</b>										
56411 - Equipment (\$200 to \$4,999)	\$ 52,258	\$ 74,999	\$ 22,741	44%	\$ 74,999	\$ 0	0%	\$ 74,999	\$ 0	0%
56413 - Capitalizable Equipment - 3 Year Life	5,375	5,000	(375)	-7%	0	(5,000)		0	0	
56418 - Capitalizable Equipment - 8 Year Life	18,502	20,000	1,498	8%	20,000	0		20,000	0	
56 - Capital Outlay	\$ 76,135	\$ 99,999	\$ 23,864	31%	\$ 94,999	\$ (5,000)	-5%	\$ 94,999	\$ 0	0%
<b>57 - Other Outgo</b>										
57900 - Appropriations For Contingencies	0	463,530	463,530		0	(463,530)	-100%	0	0	
57 - Other Outgo	\$ 0	\$ 463,530	\$ 463,530		\$ 0	\$ (463,530)	-100%	\$ 0	\$ 0	
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 16,475,497</b>	<b>\$ 19,003,069</b>	<b>\$ 2,527,572</b>	<b>15%</b>	<b>\$ 17,803,009</b>	<b>\$ (1,200,060)</b>	<b>-6%</b>	<b>\$ 18,165,112</b>	<b>\$ 362,103</b>	<b>2%</b>
<b>DISCOUNT FACTOR</b>		<b>\$ (286,946)</b>			<b>\$ (313,333)</b>		<b>0%</b>	<b>\$ (319,706)</b>		<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 16,475,497</b>	<b>\$ 18,716,123</b>	<b>\$ 2,240,625</b>	<b>14%</b>	<b>\$ 17,489,676</b>	<b>\$ (1,226,447)</b>	<b>-7%</b>	<b>\$ 17,845,406</b>	<b>\$ 355,730</b>	<b>2%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

San Jose City College	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>INCOME</b>										
<b>481 - Federal Revenue</b>										
48197 - Federal MAA Program Revenue	\$ 3,047	\$ 0	\$ (3,047)	-100%	\$ 0	\$ 0	0%	\$ 0	\$ 0	0%
481 - Federal Revenue	\$ 3,047	\$ 0	\$ (3,047)	-100%	\$ 0	\$ 0	0%	\$ 0	\$ 0	0%
<b>486 - State Revenue</b>										
48619 - B.O.G. (2% Admin. Fee)	\$ 76,512	\$ 71,504	\$ (5,008)	-7%	\$ 77,298	\$ 5,794	8%	\$ 78,071	\$ 773	1%
486 - State Revenue	\$ 76,512	\$ 71,504	\$ (5,008)	-7%	\$ 77,298	\$ 5,794	8%	\$ 78,071	\$ 773	1%
<b>488 - Local Revenue</b>										
48870 - Instructional Materials Fees	\$ 15,513	\$ 5,891	\$ (9,622)	-62%	\$ 5,891	\$ 0	0%	\$ 5,891	\$ 0	0%
48871 - Enrollment Fees Intl Students	1,463,973	1,478,613	14,640	1%	1,493,399	14,786	1%	1,508,333	14,934	1%
48872 - Enrollment Fees Residents	2,826,401	2,854,665	28,264	1%	2,883,212	28,547	1%	2,912,044	28,832	1%
48876 - Health Fees	278,149	280,931	2,782	1%	283,740	2,809	1%	286,577	2,837	1%
48877 - Enrollment Fees Non-Residents	435,618	439,974	4,356	1%	444,374	4,400	1%	448,818	4,444	1%
48890 - Other Local Income	152,450	141,213	(11,237)	-7%	141,213	0	0%	141,213	0	0%
488 - Local Revenue	\$ 5,172,104	\$ 5,201,287	\$ 29,183	1%	\$ 5,251,829	\$ 50,542	1%	\$ 5,302,876	\$ 51,048	1%
<b>489 - Other Financing Sources</b>										
48980 - Interfund Transfers In	\$ 0	\$ 550,000	\$ 550,000	0%	\$ 0	\$ (550,000)	-100%	\$ 0	\$ 0	0%
48995 - Interfund Trans In (10 fr 17)	21,370	0	(21,370)	-100%	0	0	0%	0	0	0%
489 - Other Financing Sources	\$ 21,245	\$ 550,000	\$ 528,755	2489%	\$ 0	\$ (550,000)	-100%	\$ 0	\$ 0	0%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 5,272,908</b>	<b>\$ 5,822,791</b>	<b>\$ 549,883</b>	<b>10%</b>	<b>\$ 5,329,127</b>	<b>\$ (493,664)</b>	<b>-8%</b>	<b>\$ 5,380,947</b>	<b>\$ 51,821</b>	<b>1%</b>
<b>EXPENDITURES</b>										
<b>51 - Academic Salaries</b>										
Certificated Salaries	\$ 11,153,039	\$ 12,831,797	\$ 1,678,758	15%	\$ 12,947,283	\$ 115,486	1%	\$ 13,063,809	\$ 116,526	1%
Certificated Salaries MSC	1,492,735	1,823,590	330,855	22%	1,840,002	16,412	1%	1,856,562	16,560	1%
Certificated Salaries Adjunct	10,831,979	8,191,302	(2,640,677)	-24%	8,273,215	81,913	1%	8,355,947	82,732	1%
<b>52 - Classified Salaries</b>										
Classified Salaries	\$ 4,771,215	\$ 5,269,220	\$ 498,005	10%	\$ 5,306,105	\$ 36,885	1%	\$ 5,343,248	\$ 37,143	1%
Classified Salaries MSC	1,594,098	1,837,771	243,673	15%	1,850,635	12,864	1%	1,863,589	12,954	1%
Classified Hourly/Temp	645,657	656,480	10,823	2%	661,075	4,595	1%	665,703	4,627	1%
Classified OT	274,816	110,000	(164,816)	-60%	110,770	770	1%	111,545	775	1%
<b>53 - Employee Benefits</b>										
531 - STRS	\$ 3,034,674	\$ 2,169,945	\$ (864,729)	-28%	\$ 2,218,726	\$ 48,781	2%	\$ 2,268,604	\$ 49,878	2%
532 - PERS	1,425,412	1,828,060	402,648	28%	1,895,696	67,636	4%	1,965,834	70,138	4%



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

San Jose City College	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
533 - OASDI/Medicare	959,649	869,227	(90,422)	-9%	875,312	6,085	1%	881,439	6,127	1%
534 - Health & Welfare	5,265,320	6,557,758	1,292,438	25%	6,957,781	400,023	6%	7,382,206	424,425	6%
535 - State Unemployment Insurance	31,710	43,519	11,809	37%	43,900	381	1%	44,284	384	1%
536 - Workers' Comp	474,063	390,474	(83,589)	-18%	393,892	3,418	1%	397,341	3,449	1%
537 - Retiree Benefits	420,313	398,397	(21,916)	-5%	0	(398,397)	-100%	0	0	0%
53X - Employee Benefits - Statutory	6,345,821	5,699,622	(646,199)	-10%	5,427,526	(272,096)	-5%	5,557,502	129,976	2%
534 - Employee Benefits - H&W	5,265,320	6,557,758	1,292,438	25%	6,957,781	400,023	6%	7,382,206	424,425	6%
<b>54 - Supplies and Materials</b>										
54100 - Supplies Instruction	\$ 14,527	\$ 5,891	\$ (8,636)	-59%	\$ 5,891	\$ 0	0%	\$ 5,891	\$ 0	0%
54300 - Supplies Non-Instruction	198,123	268,133	70,010	35%	276,177	8,044	3%	284,462	8,285	3%
54301 - Food & Food Serv - Non-Instr	105,245	118,895	13,650	13%	122,462	3,567	3%	126,136	3,674	3%
54310 - Software Non-Instruc Over \$200	0	35,800	35,800	0%	36,874	1,074	3%	37,980	1,106	3%
54 - Supplies and Materials	\$ 317,895	\$ 428,719	\$ 110,824	35%	\$ 441,404	\$ 12,685	3%	\$ 454,469	\$ 13,065	3%
<b>55 - Other Operating Exp &amp; Serv</b>										
55100 - Personal/Contract Services	\$ 318,553	\$ 408,763	\$ 90,210	28%	\$ 407,423	\$ (1,340)	0%	\$ 406,083	\$ (1,340)	0%
55110 - License Renewal Instruction	0	0	0	0%	0	0	0%	0	0	0%
55130 - License Renewal Non-Instruct	351,468	295,479	(55,989)	-16%	300,000	4,521	2%	325,000	25,000	8%
55200 - Conference	193,328	237,500	44,172	23%	242,200	4,700	2%	246,900	4,700	2%
55210 - Field Trips	149,285	179,655	30,370	20%	208,660	29,005	16%	237,665	29,005	14%
55220 - Memberships	131,556	113,985	(17,571)	-13%	115,294	1,309	1%	116,603	1,309	1%
55230 - Mileage Expense	9,126	11,305	2,179	24%	14,110	2,805	25%	16,915	2,805	20%
55400 - Insurances	276,342	293,946	17,604	6%	293,946	0	0%	293,946	0	0%
55510 - Telephone	6,398	4,000	(2,398)	-37%	4,500	500	13%	5,000	500	11%
55550 - Garbage	4,616	0	(4,616)	-100%	10,000	10,000	0%	10,000	0	0%
55560 - Fuel/Oil	13,305	26,000	12,695	95%	0	(26,000)	-100%	0	0	0%
55570 - Uniforms	15,218	20,700	5,482	36%	0	(20,700)	-100%	0	0	0%
55610 - Rentals/Leases	39,242	73,000	33,758	86%	74,500	1,500	2%	76,000	1,500	2%
55620 - Repairs	32,170	68,510	36,340	113%	73,306	4,796	7%	78,437	5,131	7%
55625 - Preventative Maintenance Agreements	117,460	142,314	24,854	21%	152,276	9,962	7%	162,935	10,659	7%
55711 - Advertising	253,489	167,680	(85,809)	-34%	253,489	85,809	51%	253,489	0	0%
55715 - Printing/Reprographics Expense	117,728	56,060	(61,668)	-52%	56,060	0	0%	56,060	0	0%
55810 - Postage	7,343	7,275	(68)	-1%	8,425	1,150	16%	9,575	1,150	14%
55820 - Undistributed Funded Programs	0	463,410	463,410	0%	350,000	(113,410)	-24%	350,000	0	0%
55830 - Other Operating Expense	(249)	0	249	-100%	0	0	0%	0	0	0%
55831 - Bank Charges	2,066	0	(2,066)	-100%	0	0	0%	0	0	0%
55 - Other Operating Exp and Serv	\$ 2,038,444	\$ 2,569,582	\$ 531,138	26%	\$ 2,564,189	\$ (5,393)	0%	\$ 2,644,608	\$ 80,420	3%
<b>56 - Capital Outlay</b>										
56311 - Library Textbooks	567	5,000	4,433	782%	5,000	0	0%	5,000	0	0%
56411 - Equipment (\$200 to \$4,999)	26,117	11,500	(14,617)	-56%	11,500	0	0%	11,500	0	0%
56418 - Capitalizable Equipment - 8 Year Life	95,977	0	(95,977)	-100%	0	0	0%	0	0	0%
56 - Capital Outlay	\$ 137,428	\$ 16,500	\$ (120,928)	-88%	\$ 16,500	\$ 0	0%	\$ 16,500	\$ 0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

San Jose City College	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>57 - Other Outgo</b>										
57301 - Interfund Trans Out (10 to 17)	\$ 49,802	\$ 115,663	\$ 65,861	132%	\$ 0	\$ (115,663)	-100%	\$ 0	\$ 0	0%
57600 - Other Payments to/for Students	(100)	9,300	9,400	-9400%	9,300	0	0%	9,300	0	0%
57910 - Contingency	0	650,703	650,703	0%	0	(650,703)	-100%	0	0	0%
57 - Other Outgo	\$ 49,577	\$ 775,666	\$ 726,089	1465%	\$ 9,300	\$ (766,366)	-99%	\$ 9,300	\$ 0	0%
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 44,918,024</b>	<b>\$ 46,768,007</b>	<b>\$ 1,849,983</b>	<b>4%</b>	<b>\$ 46,405,785</b>	<b>\$ (362,222)</b>	<b>-1%</b>	<b>\$ 47,324,989</b>	<b>\$ 919,204</b>	<b>2%</b>
<b>DISCOUNT FACTOR</b>		<b>\$ (706,197)</b>	<b>\$ (706,197)</b>	<b>0%</b>	<b>\$ (816,742)</b>	<b>\$ (110,545)</b>	<b>16%</b>	<b>\$ (832,920)</b>	<b>\$ (16,178)</b>	<b>2%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 44,918,024</b>	<b>\$ 46,061,810</b>	<b>\$ 1,143,786</b>	<b>3%</b>	<b>\$ 45,589,043</b>	<b>\$ (472,767)</b>	<b>-1%</b>	<b>\$ 46,492,069</b>	<b>\$ 903,026</b>	<b>2%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Evergreen Valley College	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>INCOME</b>										
<b>481 - Federal Revenue</b>										
48197 - Federal MAA Program Revenue	\$ 26,044	\$ 0	\$ (26,044)	-100%	\$ 0	\$ 0	0%	\$ 0	\$ 0	0%
481 - Federal Revenue	\$ 26,044	\$ 0	\$ (26,044)	-100%	\$ 0	\$ 0	0%	\$ 0	\$ 0	0%
<b>486 - State Revenue</b>										
48619 - B.O.G. (2% Admin. Fee)	\$ 93,640	\$ 89,990	\$ (3,650)	-4%	\$ 95,567	\$ 5,577	6%	\$ 96,523	\$ 956	1%
486 - State Revenue	\$ 93,640	\$ 89,990	\$ (3,650)	-4%	\$ 95,567	\$ 5,577	6%	\$ 96,523	\$ 956	1%
<b>488 - Local Revenue</b>										
48870 - Instructional Materials Fees	\$ 3,052	\$ 2,330	\$ (722)	-24%	\$ 2,330	\$ 0	0%	\$ 2,330	\$ 0	0%
48871 - Enrollment Fees Intl Students	870,362	879,066	8,704	1%	887,857	8,791	1%	896,735	8,878	1%
48872 - Enrollment Fees Residents	3,169,670	3,201,367	31,697	1%	3,233,381	32,014	1%	3,265,715	32,334	1%
48876 - Health Fees	208,916	211,005	2,089	1%	213,115	2,110	1%	215,246	2,131	1%
48877 - Enrollment Fees Non-Residents	350,351	353,854	3,503	1%	357,393	3,539	1%	360,967	3,574	1%
48890 - Other Local Income	88,782	80,414	(8,368)	-9%	80,414	0	0%	80,414	0	0%
488 - Local Revenue	\$ 4,691,133	\$ 4,728,036	\$ 36,903	1%	\$ 4,774,490	\$ 46,454	1%	\$ 4,821,407	\$ 46,917	1%
<b>489 - Other Financing Sources</b>										
48973 - Interfund Trans In (Indirect Cost)	\$ 54,048	\$ 76,879	\$ 22,831	42%	\$ 0	\$ (76,879)	-100%	\$ 0	\$ 0	0%
48980 - Interfund Transfers In	0	0	0	0%	0	0	0%	0	0	0%
489 - Other Financing Sources	\$ 54,048	\$ 76,879	\$ 22,831	42%	\$ 0	\$ (76,879)	-100%	\$ 0	\$ 0	0%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 4,864,865</b>	<b>\$ 4,894,905</b>	<b>\$ 30,040</b>	<b>1%</b>	<b>\$ 4,870,057</b>	<b>\$ (24,848)</b>	<b>-1%</b>	<b>\$ 4,917,930</b>	<b>\$ 47,873</b>	<b>1%</b>
<b>EXPENDITURES</b>										
<b>51 - Academic Salaries</b>										
Certificated Salaries	\$ 10,048,896	\$ 12,852,118	\$ 2,803,222	28%	\$ 12,967,787	\$ 115,669	1%	\$ 13,084,497	\$ 116,710	1%
Certificated Salaries MSC	1,634,670	1,715,576	80,906	5%	1,731,016	15,440	1%	1,746,595	15,579	1%
Certificated Salaries Adjunct	11,526,129	8,006,808	(3,519,321)	-31%	8,086,876	80,068	1%	8,167,745	80,869	1%
<b>52 - Classified Salaries</b>										
Classified Salaries	\$ 6,134,587	\$ 6,541,843	\$ 407,256	7%	\$ 6,587,636	\$ 45,793	1%	\$ 6,633,749	\$ 46,113	1%
Classified Salaries MSC	1,499,392	1,667,560	168,168	11%	1,679,233	11,673	1%	(12,734)	(1,691,967)	-101%
Classified Hourly/Temp	236,075	225,418	(10,657)	-5%	226,996	1,578	1%	228,585	1,589	1%
Classified OT	146,409	38,042	(108,367)	-74%	38,308	266	1%	38,576	268	1%
<b>53 - Employee Benefits</b>										
531 - STRS	\$ 3,021,275	\$ 2,887,118	\$ (134,157)	-4%	\$ 2,952,010	\$ 64,892	2%	\$ 3,018,361	\$ 66,351	2%
532 - PERS	1,454,838	1,721,166	266,328	18%	1,784,847	63,681	4%	1,483,865	(300,982)	-17%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Evergreen Valley College	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
533 - OASDI/Medicare	961,669	952,053	(9,616)	-1%	958,717	6,664	1%	773,989	(184,728)	-19%
534 - Health & Welfare	5,649,284	6,937,104	1,287,820	23%	7,360,267	423,163	6%	7,809,243	448,976	6%
535 - State Unemployment Insurance	32,787	71,885	39,098	119%	72,511	626	1%	69,198	(3,313)	-5%
536 - Workers' Comp	486,359	510,734	24,375	5%	515,184	4,450	1%	491,646	(23,538)	-5%
537 - Retiree Benefits	424,451	402,552	(21,899)	-5%	0	(402,552)	-100%	0	0	0%
53X - Employee Benefits - Statutory	6,381,379	6,545,508	164,129	3%	6,283,269	(262,239)	-4%	5,837,059	(446,210)	-7%
534 - Employee Benefits - H&W	5,649,284	6,937,104	1,287,820	23%	7,360,267	423,163	6%	7,809,243	448,976	6%
<b>54 - Supplies and Materials</b>										
54100 - Supplies Instruction	\$ 178,278	\$ 3,330	\$ (174,948)	-98%	\$ 0	\$ (3,330)	-100%	\$ 0	\$ 0	0%
54300 - Supplies Non-Instruction	190,207	186,740	(3,467)	-2%	190,207	3,467	2%	190,207	0	0%
54301 - Food & Food Serv - Non-Instr	63,138	38,762	(24,376)	-39%	38,762	0	0%	38,762	0	0%
54310 - Software Non-Instruc Over \$200	7,902	7,125	(777)	-10%	7,125	0	0%	7,125	0	0%
54390 - Contra Account	(715)	0	715	-100%	0	0	0%	0	0	0%
54 - Supplies and Materials	\$ 438,811	\$ 235,957	\$ (202,854)	-46%	\$ 236,094	\$ 137	0%	\$ 236,094	\$ 0	0%
<b>55 - Other Operating Exp &amp; Serv</b>										
55100 - Personal/Contract Services	\$ 129,368	\$ 104,768	\$ (24,600)	-19%	\$ 0	\$ (104,768)	-100%	\$ 0	\$ 0	0%
55130 - License Renewal Non-Instruct	62,247	22,909	(39,338)	-63%	22,909	0	0%	22,909	0	0%
55200 - Conference	118,480	112,440	(6,040)	-5%	112,440	0	0%	112,440	0	0%
55210 - Field Trips	14,709	25,654	10,945	74%	25,654	0	0%	25,654	0	0%
55220 - Memberships	53,889	79,637	25,748	48%	79,637	0	0%	79,637	0	0%
55230 - Mileage Expense	7,005	6,287	(718)	-10%	6,287	0	0%	6,287	0	0%
55400 - Insurances	203,820	210,575	6,755	3%	210,575	0	0%	210,575	0	0%
55510 - Telephone	3,970	5,689	1,719	43%	5,689	0	0%	5,689	0	0%
55550 - Garbage	1,038	0	(1,038)	-100%	0	0	0%	0	0	0%
55560 - Fuel/Oil	15,283	18,701	3,418	22%	18,701	0	0%	18,701	0	0%
55570 - Uniforms	11,966	13,767	1,801	15%	13,767	0	0%	13,767	0	0%
55610 - Rentals/Leases	1,555	7,146	5,591	360%	7,146	0	0%	7,146	0	0%
55620 - Repairs	14,897	41,657	26,760	180%	41,657	0	0%	41,657	0	0%
55625 - Preventative Maintenance Agreements	71,721	65,046	(6,675)	-9%	65,046	0	0%	65,046	0	0%
55700 - Fees/Audits/Elections	75	0	(75)	-100%	0	0	0%	0	0	0%
55711 - Advertising	92,291	25,200	(67,091)	-73%	25,200	0	0%	25,200	0	0%
55715 - Printing/Reprographics Expense	10,111	8,911	(1,200)	-12%	8,911	0	0%	8,911	0	0%
55810 - Postage	1,504	2,315	811	54%	2,315	0	0%	2,315	0	0%
55820 - Undistributed Funded Programs	15,000	254,565	239,565	1597%	254,565	0	0%	254,565	0	0%
55830 - Other Operating Expense	0	258,725	258,725	0%	258,725	0	0%	258,725	0	0%
55831 - Bank Charges	496	500	4	1%	500	0	0%	500	0	0%
55 - Other Operating Exp and Serv	\$ 900,000	\$ 1,264,492	\$ 364,492	40%	\$ 1,159,724	\$ (104,768)	-8%	\$ 1,159,724	\$ 0	0%
<b>56 - Capital Outlay</b>										
56100 - Site Improvements	\$ 3,648	\$ 0	\$ (3,648)	-100%	\$ 0	\$ 0	0%	\$ 0	\$ 0	0%
56310 - Library	26,112	5,733	(20,379)	-78%	5,733	0	0%	5,733	0	0%
56411 - Equipment (\$200 to \$4,999)	25,895	8,000	(17,895)	-69%	8,000	0	0%	8,000	0	0%
56413 - Capitalizable Equipment - 3 Year Life	26,114	18,000	(8,114)	-31%	18,000	0	0%	18,000	0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Evergreen Valley College	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
56418 - Capitalizable Equipment - 8 Year Life	68,878	0	(68,878)	-100%	0	0	0%	0	0	0%
56 - Capital Outlay	\$ 150,646	\$ 31,733	\$ (118,913)	-79%	\$ 31,733	\$ 0	0%	\$ 31,733	\$ 0	0%
<b>57 - Other Outgo</b>										
57301 - Interfund Trans Out (10 to 17)	44,373	123,896	79,523	179%	0	(123,896)	-100%	0	0	0%
57311 - Interfund Trans Out 17CWS to 48Pel	118,733	154,683	35,950	30%	87,564	(67,119)	-43%	87,564	0	0%
57600 - Other Payments to/for Students	18,425	0	(18,425)	-100%	0	0	0%	0	0	0%
57910 - Contingency	0	713,700	713,700	0%	0	(713,700)	-100%	0	0	0%
57 - Other Outgo	\$ 181,531	\$ 992,279	\$ 810,748	447%	\$ 87,564	\$ (904,715)	-91%	\$ 87,564	\$ 0	0%
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 44,927,809</b>	<b>\$ 47,054,438</b>	<b>\$ 2,126,629</b>	<b>5%</b>	<b>\$ 46,476,503</b>	<b>\$ (577,935)</b>	<b>-1%</b>	<b>\$ 45,048,431</b>	<b>\$ (1,428,073)</b>	<b>-3%</b>
<b>DISCOUNT FACTOR</b>		<b>\$ (710,522)</b>		<b>0%</b>	<b>\$ (817,986)</b>	<b>\$ (107,464)</b>	<b>15%</b>	<b>\$ (792,852)</b>	<b>\$ 25,134</b>	<b>-3%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 44,927,809</b>	<b>\$ 46,343,916</b>	<b>\$ 1,416,107</b>	<b>3%</b>	<b>\$ 45,658,517</b>	<b>\$ (685,399)</b>	<b>-1%</b>	<b>\$ 44,255,578</b>	<b>\$ (1,402,939)</b>	<b>-3%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

San Jose Evergreen Community College Ext.	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>EXPENDITURES</b>										
<b>51 - Academic Salaries</b>										
Certificated Salaries	\$ 81,766	\$ 82,603	\$ 837	1%	\$ 83,346	\$ 743	1%	\$ 84,096	\$ 750	1%
Certificated Salaries MSC	4,129	0	(4,129)	-100%	0	0	0%	0	0	0%
Certificated Salaries Adjunct	11,467	0	(11,467)	-100%	0	0	0%	0	0	0%
<b>52 - Classified Salaries</b>										
Classified Salaries	\$ 215,675	\$ 214,456	\$ (1,219)	-1%	\$ 215,957	\$ 1,501	1%	\$ 217,469	\$ 1,512	1%
Classified Salaries MSC	138,297	131,940	(6,357)	-5%	132,864	924	1%	133,794	930	1%
Classified Hourly/Temp	4,835	20,000	15,165	314%	0	(20,000)	-100%	0	0	0%
Classified OT	32,684	0	(32,684)	-100%	0	0	0%	0	0	0%
<b>53 - Employee Benefits</b>										
531 - STRS	\$ 1,931	\$ 0	\$ (1,931)	-100%	\$ 0	\$ 0	0%	\$ 0	\$ 0	0%
532 - PERS	76,840	84,602	7,762	10%	82,943	(1,659)	-2%	86,012	3,069	4%
533 - OASDI/Medicare	36,535	32,819	(3,716)	-10%	31,245	(1,574)	-5%	31,464	219	1%
534 - Health & Welfare	148,120	167,159	19,039	13%	177,356	10,197	6%	188,175	10,819	6%
535 - State Unemployment Insurance	978	859	(119)	-12%	827	(32)	-4%	833	6	1%
536 - Workers' Comp	6,597	7,671	1,074	16%	7,383	(288)	-4%	7,438	55	1%
53X - Employee Benefits - Statutory	122,881	125,951	3,070	2%	122,398	(3,553)	-3%	125,747	3,349	3%
534 - Employee Benefits - H&W	148,120	167,159	19,039	13%	177,356	10,197	6%	188,175	10,819	6%
<b>54 - Supplies and Materials</b>										
54100 - Supplies Instruction	\$ 53,188	\$ 0	\$ (53,188)	-100%	\$ 0	\$ 0	0%	\$ 0	\$ 0	0%
54190 - Contra Account Instruct Matl	(4,455)	0	4,455	-100%	0	0	0%	0	0	0%
54300 - Supplies Non-Instruction	15,845	20,000	4,155	26%	0	(20,000)	-100%	0	0	0%
54301 - Food & Food Serv - Non-Instr	2,754	10,000	7,246	263%	0	(10,000)	-100%	0	0	0%
54390 - Contra Account	(2,439)	(4,000)	(1,561)	64%	0	4,000	-100%	0	0	0%
54 - Supplies and Materials	\$ 64,892	\$ 26,000	\$ (38,892)	-60%	\$ 0	\$ (26,000)	-100%	\$ 0	\$ 0	0%
<b>55 - Other Operating Exp &amp; Serv</b>										
55100 - Personal/Contract Services	\$ 27,692	\$ 33,000	\$ 5,308	19%	\$ 0	\$ (33,000)	-100%	\$ 0	\$ 0	0%
55190 - Contracts/Personal Services	(992)	(1,200)	(208)	21%	0	1,200	-100%	0	0	0%
55200 - Conference	7,139	7,000	(139)	-2%	0	(7,000)	-100%	0	0	0%
55230 - Mileage Expense	1,792	3,000	1,208	67%	0	(3,000)	-100%	0	0	0%
55510 - Telephone	12,109	2,400	(9,709)	-80%	0	(2,400)	-100%	0	0	0%
55520 - Gas	8,632	13,200	4,568	53%	0	(13,200)	-100%	0	0	0%
55530 - Electricity	26,527	24,000	(2,527)	-10%	0	(24,000)	-100%	0	0	0%
55540 - Water/Sewer	1,878	6,000	4,122	220%	0	(6,000)	-100%	0	0	0%
55550 - Garbage	6,120	5,000	(1,120)	-18%	0	(5,000)	-100%	0	0	0%
55590 - Contra - Utilities	(22,106)	(20,240)	1,866	-8%	0	20,240	-100%	0	0	0%
55625 - Preventative Maintenance Agreements	0	3,000	3,000	0%	0	(3,000)	-100%	0	0	0%
55690 - Facility Rental Contra	0	(1,200)	(1,200)	0%	0	1,200	-100%	0	0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

San Jose Evergreen Community College Ext.	FY 2018 - 2019 ESTIMATED TOTALS	FY 2019 - 2020 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2020 - 2021 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
55711 - Advertising	330	30,000	29,670	8992%	0	(30,000)	-100%	0	0	0%
55715 - Printing/Reprographics Expense	3,253	1,000	(2,253)	-69%	0	(1,000)	-100%	0	0	0%
55820 - Undistributed Funded Programs	0	9,899	9,899	0%	0	(9,899)	-100%	0	0	0%
55 - Other Operating Exp and Serv	\$ 72,373	\$ 114,859	\$ 42,486	59%	\$ 0	\$ (114,859)	-100%	\$ 0	\$ 0	0%
<b>57 - Other Outgo</b>										
57910 - Contingency	\$ 0	\$ 61,431	\$ 61,431	0%	\$ 0	\$ (61,431)	-100%	\$ 0	\$ 0	0%
57 - Other Outgo	\$ 0	\$ 61,431	\$ 61,431	0%	\$ 0	\$ (61,431)	-100%	\$ 0	\$ 0	0%
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 897,119</b>	<b>\$ 944,399</b>	<b>\$ 47,280</b>	<b>5%</b>	<b>\$ 731,921</b>	<b>\$ (212,478)</b>	<b>-22%</b>	<b>\$ 749,281</b>	<b>\$ 17,360</b>	<b>2%</b>
<b>DISCOUNT FACTOR</b>		<b>\$ (14,260)</b>			<b>\$ (12,882)</b>		<b>0%</b>	<b>\$ (13,187)</b>		<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 897,119</b>	<b>\$ 930,139</b>	<b>\$ 33,020</b>	<b>4%</b>	<b>\$ 719,039</b>	<b>\$ (211,100)</b>	<b>-23%</b>	<b>\$ 736,094</b>	<b>\$ 17,054</b>	<b>2%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Revenue

## 10 - GENERAL FUND

Consolidated	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT- REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 15,307,106	\$ 15,307,106	\$ 15,307,106	\$ 22,181,365	\$ 22,772,576	\$ 7,465,470	49%
<b>INCOME</b>							
<b>481 - Federal Revenue</b>							
48197 - Federal MAA Program Revenue	\$ 0	\$ 26,044	\$ 29,091	\$ 0	\$ 0	\$ (26,044)	-100%
481 - Federal Revenue	\$ 0	\$ 26,044	\$ 29,091	\$ 0	\$ 0	\$ (26,044)	-100%
<b>486 - State Revenue</b>							
48614 - Education Protection Acct (EPA)	\$ 1,250,000	\$ 1,250,000	\$ 1,216,215	\$ 1,226,905	\$ 1,224,474	\$ (25,526)	-2%
48619 - B.O.G. (2% Admin. Fee)	170,152	170,152	170,152	170,152	161,494	(8,658)	-5%
48672 - Secured Homeowners Exempt	414,000	414,000	417,760	432,630	409,000	(5,000)	-1%
48690 - Other State Income	3,845,705	11,040,908	8,681,463	3,933,545	5,526,306	(5,514,601)	-50%
48691 - Mandated Cost Reimbursement	339,909	339,909	347,668	358,379	357,669	17,760	5%
48694 - State Lottery	1,887,500	1,887,500	2,191,869	1,852,627	1,873,445	(14,055)	-1%
48695 - State Reimb Costs	2,692,904	2,692,904	1,489,953	811,449	811,120	(1,881,784)	-70%
486 - State Revenue	\$ 10,600,170	\$ 17,795,373	\$ 14,515,080	\$ 8,785,687	\$ 10,363,508	\$ (7,431,864)	-42%
<b>488 - Local Revenue</b>							
48811 - Secured Property Tax Revenues	\$ 85,792,000	\$ 85,792,000	\$ 84,797,484	\$ 87,773,175	\$ 90,754,000	\$ 4,962,000	6%
48812 - Supplemental Secured Prop. Tax	2,621,000	2,621,000	3,847,918	3,730,140	2,694,000	73,000	3%
48813 - Unsecured Roll Property Taxes	6,063,000	6,063,000	7,145,744	7,271,910	6,627,000	564,000	9%
48818 - RDA Passthru (AB1290) (47.5%)	1,892,400	1,892,400	1,986,822	2,056,467	1,986,925	94,525	5%
48819 - RDA Residual Pmts	4,697,000	4,697,000	4,718,135	4,797,225	4,812,000	115,000	2%
48821 - RDA Asset Liquidation	2,471,000	2,721,000	5,004,461	0	0	(2,721,000)	-100%
48860 - Interest	497,889	497,889	715,537	319,883	500,000	2,111	0%
48870 - Instructional Materials Fees	11,771	13,574	18,565	9,001	8,221	(5,353)	-39%
48871 - Enrollment Fees Intl Students	2,547,196	2,547,196	2,334,335	2,356,296	2,357,679	(189,517)	-7%
48872 - Enrollment Fees Residents	5,739,306	5,739,306	5,996,071	6,056,192	6,056,032	316,726	6%
48874 - Use of Facilities	4,000	4,000	4,000	4,000	4,000	0	0%
48876 - Health Fees	403,099	503,691	487,065	504,521	491,936	(11,755)	-2%
48877 - Enrollment Fees Non-Residents	762,931	762,931	785,969	778,682	793,828	30,897	4%
48890 - Other Local Income	686,897	688,409	659,977	686,180	683,667	(4,742)	-1%
488 - Local Revenue	\$ 114,189,489	\$ 114,543,396	\$ 118,502,213	\$ 116,343,672	\$ 117,769,288	\$ 3,225,892	3%
<b>489 - Other Financing Sources</b>							
48911 - Sale Of Equipment	\$ 6,973	\$ 6,973	\$ 20,150	\$ 8,541	\$ 22,000	\$ 15,027	216%
48912 - Sale Of Waste Materials	3,033	3,033	73	3,033	100	(2,933)	-97%
48969 - Interfund Trans In (10 fr 14)	0	0	0	0	480,000	480,000	0%
48973 - Interfund Trans In (Indirect Cost)	92,998	109,101	53,923	61,766	76,879	(32,222)	-30%



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Revenue

## 10 - GENERAL FUND

<b>Consolidated</b>	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT- REV)	% INCREASE (DECREASE)
48980 - Interfund Transfers In (10 fr 15)	837,000	837,000	109,961	837,000	747,000	(90,000)	-11%
48990 - Interfund Trans In (10 fr 16)	0	0	65,079	0	0	0	
48995 - Interfund Trans In (10 fr 17)	12,969	23,772	28,646	0	1,711	(22,061)	-93%
489 - Other Financing Sources	\$ 952,973	\$ 979,879	\$ 277,832	\$ 910,340	\$ 1,327,690	\$ 347,811	35%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 141,049,738</b>	<b>\$ 148,651,798</b>	<b>\$ 148,631,322</b>	<b>\$ 148,221,064</b>	<b>\$ 152,233,062</b>	<b>\$ 3,581,265</b>	<b>2%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 125,742,632</b>	<b>\$ 133,344,692</b>	<b>\$ 133,324,216</b>	<b>\$ 126,039,699</b>	<b>\$ 129,460,486</b>	<b>\$ (3,884,205)</b>	<b>-3%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Revenue

## 10 - GENERAL FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT- REV)	% INCREASE (DECREASE)
<b>INCOME</b>							
<b>486 - State Revenue</b>							
48614 - Education Protection Acct (EPA)	\$ 1,250,000	\$ 1,250,000	\$ 1,216,215	\$ 1,226,905	\$ 1,224,474	\$ (25,526)	-2%
48672 - Secured Homeowners Exempt	414,000	414,000	417,760	432,630	409,000	(5,000)	-1%
48690 - Other State Income	3,845,705	11,040,908	8,681,463	3,933,545	5,526,306	(5,514,601)	-50%
48691 - Mandated Cost Reimbursement	339,909	339,909	347,668	358,379	357,669	17,760	5%
48694 - State Lottery	1,887,500	1,887,500	2,191,869	1,852,627	1,873,445	(14,055)	-1%
48695 - State Reimb Costs	2,692,904	2,692,904	1,489,953	811,449	811,120	(1,881,784)	-70%
486 - State Revenue	\$ 10,430,018	\$ 17,625,221	\$ 14,344,928	\$ 8,615,535	\$ 10,202,014	\$ (7,423,206)	-42%
<b>488 - Local Revenue</b>							
48811 - Secured Property Tax Revenues	\$ 85,792,000	\$ 85,792,000	\$ 84,797,484	\$ 87,773,175	\$ 90,754,000	\$ 4,962,000	6%
48812 - Supplemental Secured Prop. Tax	2,621,000	2,621,000	3,847,918	3,730,140	2,694,000	73,000	3%
48813 - Unsecured Roll Property Taxes	6,063,000	6,063,000	7,145,744	7,271,910	6,627,000	564,000	9%
48818 - RDA Passthru (AB1290) (47.5%)	1,892,400	1,892,400	1,986,822	2,056,467	1,986,925	94,525	5%
48819 - RDA Residual Pmts	4,697,000	4,697,000	4,718,135	4,797,225	4,812,000	115,000	2%
48821 - RDA Asset Liquidation	2,471,000	2,721,000	5,004,461	0	0	(2,721,000)	-100%
48860 - Interest	497,889	497,889	715,537	319,883	500,000	2,111	0%
48874 - Use of Facilities	4,000	4,000	4,000	4,000	4,000	0	0%
48890 - Other Local Income	441,713	441,713	418,739	430,029	429,040	(12,673)	-3%
48899 - Returned Checks	0	0	130	0	0	0	
488 - Local Revenue	\$ 104,480,002	\$ 104,730,002	\$ 108,638,970	\$ 106,382,829	\$ 107,806,965	\$ 3,076,963	3%
<b>489 - Other Financing Sources</b>							
48911 - Sale Of Equipment	\$ 6,973	\$ 6,973	\$ 20,150	\$ 8,541	\$ 22,000	\$ 15,027	216%
48912 - Sale Of Waste Materials	3,033	3,033	73	3,033	100	(2,933)	-97%
48969 - Interfund Trans In (10 fr 14)	0	0	0	0	480,000	480,000	0%
48990 - Interfund Trans In (10 fr 16)	0	0	65,079	0	0	0	0%
489 - Other Financing Sources	\$ 10,006	\$ 10,006	\$ 85,302	\$ 11,574	\$ 502,100	\$ 492,094	4918%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 114,920,026</b>	<b>\$ 122,365,229</b>	<b>\$ 123,069,200</b>	<b>\$ 115,009,938</b>	<b>\$ 118,511,079</b>	<b>\$ (3,854,149)</b>	<b>-3%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Revenue

## 10 - GENERAL FUND

District Services	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT- REV)	% INCREASE (DECREASE)
<b>INCOME</b>							
<b>488 - Local Revenue</b>							
48890 - Other Local Income	\$ 33,000	\$ 33,000	\$ 6	\$ 33,000	\$ 33,000	\$ 0	0%
488 - Local Revenue	\$ 33,000	\$ 33,000	\$ 6	\$ 33,000	\$ 33,000	\$ 0	0%
<b>489 - Other Financing Sources</b>							
48973 - Interfund Trans In (Indirect Cost)						0	
48980 - Interfund Transfers In (10 fr 15)	\$ 197,000	\$ 197,000	\$ 109,961	\$ 197,000	\$ 197,000	\$ 0	0%
48995 - Interfund Trans In (10 fr 17)	12,969	8,987	7,276	0	1,711	(7,276)	-81%
489 - Other Financing Sources	\$ 209,969	\$ 205,987	\$ 117,237	\$ 197,000	\$ 198,711	\$ (7,276)	-4%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 242,969</b>	<b>\$ 238,987</b>	<b>\$ 117,243</b>	<b>\$ 230,000</b>	<b>\$ 231,711</b>	<b>\$ (7,276)</b>	<b>-3%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Revenue

## 10 - GENERAL FUND

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT- REV)	% INCREASE (DECREASE)
<b>INCOME</b>							
<b>481 - Federal Revenue</b>							
48197 - Federal MAA Program Revenue	\$ 0	\$ 0	\$ 3,047	\$ 0	\$ 0	\$ 0	
48198 - ARRA Stabilization Funds						0	
481 - Federal Revenue	\$ 0	\$ 0	\$ 3,047	\$ 0	\$ 0	\$ 0	
<b>486 - State Revenue</b>							
48619 - B.O.G. (2% Admin. Fee)	\$ 76,512	\$ 76,512	\$ 76,512	\$ 76,512	\$ 71,504	\$ (5,008)	-7%
486 - State Revenue	\$ 76,512	\$ 76,512	\$ 76,512	\$ 76,512	\$ 71,504	\$ (5,008)	-7%
<b>488 - Local Revenue</b>							
48870 - Instructional Materials Fees	\$ 8,116	\$ 9,489	\$ 15,513	\$ 5,891	\$ 5,891	\$ (3,598)	-38%
48871 - Enrollment Fees Intl Students	1,570,762	1,570,762	1,463,973	1,477,231	1,478,613	(92,149)	-6%
48872 - Enrollment Fees Residents	2,746,234	2,746,234	2,826,401	2,861,450	2,854,665	108,431	4%
48876 - Health Fees	293,946	293,946	278,149	293,946	280,931	(13,015)	-4%
48877 - Enrollment Fees Non-Residents	447,243	447,243	435,618	431,626	439,974	(7,269)	-2%
48890 - Other Local Income	134,278	135,790	152,450	140,212	141,213	5,423	4%
488 - Local Revenue	\$ 5,200,579	\$ 5,203,464	\$ 5,172,104	\$ 5,210,356	\$ 5,201,287	\$ (2,177)	0%
<b>489 - Other Financing Sources</b>							
48973 - Interfund Trans In (Indirect Cost)	0	0	(125)	0	0	0	0%
48980 - Interfund Transfers In (10 fr 15)	\$ 550,000	\$ 550,000	\$ 0	\$ 550,000	\$ 550,000	\$ 0	0%
48995 - Interfund Trans In (10 fr 17)	0	14,785	21,370	0	0	(14,785)	-100%
489 - Other Financing Sources	\$ 550,000	\$ 564,785	\$ 21,245	\$ 550,000	\$ 550,000	\$ (14,785)	-3%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 5,827,091</b>	<b>\$ 5,844,761</b>	<b>\$ 5,272,908</b>	<b>\$ 5,836,868</b>	<b>\$ 5,822,791</b>	<b>\$ (21,970)</b>	<b>0%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Revenue

## 10 - GENERAL FUND

Evergreen Valley College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT- REV)	% INCREASE (DECREASE)
<b>INCOME</b>							
<b>481 - Federal Revenue</b>							
48197 - Federal MAA Program Revenue	0	26,044	26,044	0	0	\$ (26,044)	-100%
481 - Federal Revenues	\$ 0	\$ 26,044	\$ 26,044	\$ 0	\$ 0	\$ (26,044)	-100%
<b>486 - State Revenue</b>							
48619 - B.O.G. (2% Admin. Fee)	93,640	93,640	93,640	93,640	89,990	\$ (3,650)	-4%
486 - State Revenue	\$ 93,640	\$ 93,640	\$ 93,640	\$ 93,640	\$ 89,990	\$ (3,650)	-4%
<b>488 - Local Revenue</b>							
48870 - Instructional Materials Fees	\$ 3,655	\$ 4,085	\$ 3,052	\$ 3,110	\$ 2,330	\$ (1,755)	-43%
48871 - Enrollment Fees Intl Students	976,434	976,434	870,362	879,065	879,066	(97,368)	-10%
48872 - Enrollment Fees Residents	2,993,072	2,993,072	3,169,670	3,194,742	3,201,367	208,295	7%
48876 - Health Fees	109,153	209,745	208,916	210,575	211,005	1,260	1%
48877 - Enrollment Fees Non-Residents	315,688	315,688	350,351	347,056	353,854	38,166	12%
48890 - Other Local Income	77,906	77,906	88,782	82,939	80,414	2,508	3%
488 - Local Revenue	\$ 4,475,908	\$ 4,576,930	\$ 4,691,133	\$ 4,717,487	\$ 4,728,036	\$ 151,106	3%
<b>489 - Other Financing Sources</b>							
48973 - Interfund Trans In (Indirect Cost)	\$ 92,998	\$ 109,101	\$ 54,048	\$ 61,766	\$ 76,879	\$ (32,222)	-30%
48980 - Interfund Transfers In (10 fr 15)	90,000	90,000	0	90,000	0	(90,000)	-100%
489 - Other Financing Sources	\$ 182,998	\$ 199,101	\$ 54,048	\$ 151,766	\$ 76,879	\$ (122,222)	-61%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 4,752,546</b>	<b>\$ 4,895,715</b>	<b>\$ 4,864,865</b>	<b>\$ 4,962,893</b>	<b>\$ 4,894,905</b>	<b>\$ (810)</b>	<b>0%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Consolidated	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT- REV)	% INCREASE (DECREASE)
<b>51 - Academic Salaries</b>							
Certificated Salaries	\$ 24,448,558	\$ 25,273,877	\$ 21,283,624	\$ 24,785,424	\$ 25,766,518	\$ 492,641	2%
Certificated Salaries MSC	3,990,210	3,605,037	3,507,800	3,727,978	3,925,099	320,062	9%
Certificated Salaries Adjunct	15,937,594	18,373,112	22,369,574	16,198,110	16,198,110	(2,175,002)	-12%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 44,376,362</b>	<b>\$ 47,252,026</b>	<b>\$ 47,160,998</b>	<b>\$ 44,711,512</b>	<b>\$ 45,889,727</b>	<b>\$ (1,362,299)</b>	<b>-3%</b>
<b>52 - Classified Salaries</b>							
Classified Salaries	\$ 17,102,255	\$ 17,517,597	\$ 16,524,887	\$ 17,214,803	\$ 17,876,961	\$ 359,364	2%
Classified Salaries MSC	7,165,359	7,540,598	7,163,584	7,385,627	7,860,480	319,882	4%
Classified Hourly/Temp	1,603,080	2,099,974	1,752,340	1,611,448	1,611,448	(488,526)	-23%
Classified OT	120,710	421,618	625,227	205,710	203,210	(218,408)	-52%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 25,991,404</b>	<b>\$ 27,579,787</b>	<b>\$ 26,066,038</b>	<b>\$ 26,417,588</b>	<b>\$ 27,552,099</b>	<b>\$ (27,688)</b>	<b>0%</b>
<b>53 - Employee Benefits</b>							
531 - STRS	\$ 7,204,463	\$ 10,738,022	\$ 11,759,805	\$ 7,443,168	\$ 8,055,577	\$ (2,682,445)	-25%
532 - PERS	4,798,404	6,377,936	6,208,743	5,535,143	7,134,602	756,666	12%
533 - OASDI/Medicare	2,914,436	2,770,636	2,683,717	2,491,808	2,599,832	(170,804)	-6%
534 - Health & Welfare	16,115,804	15,902,210	13,611,893	17,318,801	16,837,594	935,384	6%
535 - State Unemployment Insurance	133,501	131,893	73,442	132,922	137,481	5,588	4%
536 - Workers' Comp	896,320	934,086	1,134,813	894,969	1,099,841	165,755	18%
537 - Retiree Benefits	888,483	898,038	939,102	888,483	888,483	(9,555)	-1%
53X - Employee Benefits - Statutory	\$ 16,835,607	\$ 21,850,611	\$ 22,799,622	\$ 17,386,493	\$ 19,915,815	\$ (1,934,795)	-9%
534 - Employee Benefits - H&W	16,115,804	15,902,210	13,611,893	17,318,801	16,837,594	935,384	6%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 32,951,411</b>	<b>\$ 37,752,821</b>	<b>\$ 36,411,515</b>	<b>\$ 34,705,294</b>	<b>\$ 36,753,409</b>	<b>\$ (999,411)</b>	<b>-3%</b>
<b>541 - Instructional Supplies</b>							
54100 - Supplies Instruction	\$ 12,771	\$ 260,545	\$ 245,993	\$ 10,001	\$ 9,221	\$ (251,324)	-96%
54110 - Software Instruction Over \$200	0	0	0	0	0	0	
54190 - Contra Account Instruct Matl	0	(4,182)	(4,455)	0	0	4,182	-100%
<b>TOTAL INSTRUCTIONAL SUPPLIES</b>	<b>\$ 12,771</b>	<b>\$ 256,363</b>	<b>\$ 241,538</b>	<b>\$ 10,001</b>	<b>\$ 9,221</b>	<b>\$ (247,142)</b>	<b>-96%</b>
<b>543 - Non-Instructional Supplies</b>							
54300 - Supplies Non-Instruction	\$ 746,382	\$ 933,241	\$ 637,074	\$ 744,031	\$ 785,976	\$ (147,265)	-16%
54301 - Food & Food Serv - Non-Instr	189,739	281,487	186,821	200,157	200,157	(81,330)	-29%
54310 - Software Non-Instruc Over \$200	35,125	50,432	49,667	43,925	83,925	33,493	66%
54320 - Copier Supplies	85,077	71,977	36,836	79,577	78,577	6,600	9%
54390 - Contra Account	(4,000)	(2,000)	(3,154)	(8,000)	(4,000)	(2,000)	100%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Consolidated	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT- REV)	% INCREASE (DECREASE)
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>	<b>\$ 1,052,323</b>	<b>\$ 1,335,138</b>	<b>\$ 907,244</b>	<b>\$ 1,059,690</b>	<b>\$ 1,144,635</b>	<b>\$ (190,503)</b>	<b>-14%</b>
<b>551 - Personal Services</b>							
55100 - Personal/Contract Services	\$ 2,111,190	\$ 2,543,271	\$ 1,823,696	\$ 2,099,910	\$ 2,105,558	\$ (437,713)	-17%
55110 - License Renewal Instruction	0	66,202	66,069	0	0	(66,202)	-100%
55130 - License Renewal Non-Instruct	867,163	1,261,414	1,099,904	972,903	1,174,903	(86,511)	-7%
55190 - Contracts/Personal Services	(1,200)	(1,200)	(992)	(2,400)	(1,200)	0	0%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 2,977,153</b>	<b>\$ 3,869,687</b>	<b>\$ 2,988,677</b>	<b>\$ 3,070,413</b>	<b>\$ 3,279,261</b>	<b>\$ (590,426)</b>	<b>-15%</b>
<b>552 - Travel &amp; Conference</b>							
55200 - Conference	\$ 586,192	\$ 630,633	\$ 494,265	\$ 597,892	\$ 575,892	\$ (54,741)	-9%
55200 - Training	50,000	53,797	31,644	54,000	34,000	(19,797)	-37%
55210 - Field Trips	176,304	171,443	163,994	205,309	205,309	33,866	20%
55220 - Memberships	265,001	322,763	239,881	270,310	469,960	147,197	46%
55230 - Mileage Expense	28,187	42,466	28,040	33,992	34,192	(8,274)	-19%
55240 - Board Meeting Expenses	6,000	6,000	7,876	6,000	6,000	0	0%
<b>TOTAL TRAVEL &amp; CONFERENCE</b>	<b>\$ 1,111,684</b>	<b>\$ 1,227,101</b>	<b>\$ 965,700</b>	<b>\$ 1,167,503</b>	<b>\$ 1,325,353</b>	<b>\$ 98,252</b>	<b>8%</b>
<b>554 - Insurance</b>							
55400 - Insurances	\$ 995,352	\$ 1,070,944	\$ 899,466	\$ 1,096,774	\$ 1,096,774	\$ 25,830	2%
<b>TOTAL INSURANCE</b>	<b>\$ 995,352</b>	<b>\$ 1,070,944</b>	<b>\$ 899,466</b>	<b>\$ 1,096,774</b>	<b>\$ 1,096,774</b>	<b>\$ 25,830</b>	<b>2%</b>
<b>555 - Utilities &amp; Housekeeping</b>							
55510 - Telephone	\$ 255,490	\$ 274,272	\$ 278,085	\$ 258,390	\$ 259,089	\$ (15,183)	-6%
55520 - Gas	533,200	530,525	510,075	576,400	563,200	32,675	6%
55530 - Electricity	2,374,000	2,367,024	2,294,130	2,398,000	2,374,000	6,976	0%
55539 - Electricity Rebate	0	0	(44,354)	0	0	0	
55540 - Water/Sewer	506,000	508,049	515,612	572,000	566,000	57,951	11%
55550 - Garbage	175,000	187,838	177,720	180,000	175,000	(12,838)	-7%
55560 - Fuel/Oil	78,226	89,966	78,846	84,226	96,701	6,735	7%
55570 - Uniforms	42,567	55,557	36,600	47,767	47,767	(7,790)	-14%
55590 - Contra - Utilities	(20,240)	(23,640)	(22,106)	(40,480)	(20,240)	3,400	-14%
<b>TOTAL UTILITIES &amp; HOUSEKEEPING</b>	<b>\$ 3,944,243</b>	<b>\$ 3,989,591</b>	<b>\$ 3,824,607</b>	<b>\$ 4,076,303</b>	<b>\$ 4,061,517</b>	<b>\$ 71,926</b>	<b>2%</b>
<b>556 - Rents, Leases &amp; Repairs</b>							
55610 - Rentals/Leases	\$ 117,640	\$ 89,205	\$ 80,755	\$ 119,140	\$ 124,859	\$ 35,654	40%
55620 - Repairs	364,160	381,395	202,386	398,670	400,720	19,325	5%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Consolidated	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT- REV)	% INCREASE (DECREASE)
55625 - Preventative Maintenance Agreements	820,442	921,261	831,590	878,497	928,497	7,236	1%
55690 - Facility Rental Contra	0	0	0	(1,200)	(1,200)	(1,200)	
<b>TOTAL RENTS, LEASES &amp; REPAIRS</b>	<b>\$ 1,302,242</b>	<b>\$ 1,391,861</b>	<b>\$ 1,114,731</b>	<b>\$ 1,395,107</b>	<b>\$ 1,452,876</b>	<b>\$ 61,015</b>	<b>4%</b>

### 557 - Adv/Legal Fees/Audits/Elections

55700 - Fees/Audits/Elections	\$ 81,690	\$ 87,300	\$ 46,807	\$ 81,690	\$ 81,690	\$ (5,610)	-6%
55702 - External Collection Fees	120,000	120,000	134,208	120,000	135,600	15,600	13%
55711 - Advertising	451,764	470,999	397,311	354,024	344,024	(126,975)	-27%
55712 - Legal Expenses	240,000	345,537	277,042	240,000	440,000	94,463	27%
55713 - Audit Expense	100,000	100,000	31,495	100,000	100,000	0	0%
55714 - Board Election Expense	150,000	150,000	134,891	0	0	(150,000)	-100%
55715 - Printing/Reprographics Expense	65,708	236,755	154,796	97,455	107,455	(129,300)	-55%
<b>TOTAL ADV/LEGAL FEES/AUDITS/ELECTIONS</b>	<b>\$ 1,209,162</b>	<b>\$ 1,510,591</b>	<b>\$ 1,176,550</b>	<b>\$ 993,169</b>	<b>\$ 1,208,769</b>	<b>\$ (301,822)</b>	<b>-20%</b>

### 558 - Other Services

55810 - Postage	\$ 65,378	\$ 50,089	\$ 29,521	\$ 66,528	\$ 42,809	\$ (7,280)	-15%
55820 - Undistributed Funded Programs	967,252	218,075	50,000	779,519	762,874	544,799	250%
55830 - Other Operating Expense	340,431	222,704	(249)	609,532	1,052,575	829,871	373%
55831 - Bank Charges	146,700	147,471	154,810	146,700	153,300	5,829	4%
55832 - Bad Debt Write Off	230,024	234,531	228,792	346,903	244,803	10,272	4%
55838 - Cash Over / Short ( Fees )	0	0	0	0	0	0	
55840 - Board Communications	8,000	2,000	0	8,000	8,000	6,000	300%
<b>TOTAL OTHER SERVICES</b>	<b>\$ 1,757,785</b>	<b>\$ 874,869</b>	<b>\$ 462,874</b>	<b>\$ 1,957,182</b>	<b>\$ 2,264,361</b>	<b>\$ 1,389,492</b>	<b>159%</b>

### 561 - Sites & Site Improvements

56100 - Site Improvements	\$ 0	\$ 3,648	\$ 3,648	\$ 0	\$ 0	\$ (3,648)	-100%
56120 - Site Improvements	0	0	0	0	0	0	
56190 - Sites - Contra	0	0	0	0	0	0	
<b>TOTAL SITES &amp; SITE IMPROVEMENTS</b>	<b>\$ 0</b>	<b>\$ 3,648</b>	<b>\$ 3,648</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (3,648)</b>	<b>-100%</b>

### 563 - Library Books

56310 - Library	\$ 5,733	\$ 26,140	\$ 26,112	\$ 5,733	\$ 5,733	\$ (20,407)	-78%
56311 - Library Textbooks	3,347	4,859	567	5,000	5,000	141	3%
56312 - Electronic Books	0	0	0	0	0	0	
<b>TOTAL LIBRARY BOOKS</b>	<b>\$ 9,080</b>	<b>\$ 30,999</b>	<b>\$ 26,679</b>	<b>\$ 10,733</b>	<b>\$ 10,733</b>	<b>\$ (20,266)</b>	<b>-65%</b>

### 564 - Equipment



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Consolidated	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT- REV)	% INCREASE (DECREASE)
56411 - Equipment (\$200 to \$4,999)	111,907	170,517	138,596	121,199	134,499	(36,018)	-21%
56413 - Capitalizable Equipment - 3 Year Life	18,000	49,685	46,256	18,000	23,000	(26,685)	-54%
56418 - Capitalizable Equipment - 8 Year Life	0	217,039	183,357	0	20,000	(197,039)	-91%
56420 - Equip Replace(\$500&Over)	0	0	0	0	0	0	
<b>TOTAL EQUIPMENT</b>	<b>\$ 129,907</b>	<b>\$ 437,241</b>	<b>\$ 368,209</b>	<b>\$ 139,199</b>	<b>\$ 177,499</b>	<b>\$ (259,742)</b>	<b>-59%</b>
<b>573 - Interfund Transfers Out</b>							
57300 - Interfund Transfers Out	\$ 0	\$ 0	\$ (125)	\$ 0	\$ 0	\$ 0	
57301 - Interfund Trans Out (10 to 17)	427,904	181,091	94,175	304,314	239,559	58,468	32%
57304 - Interfund Trans Out (10 to 16)	529,320	529,320	529,011	542,238	568,416	39,096	7%
57305 - Interfund Trans Out (10 to 11)	685,061	685,061	615,178	762,267	757,924	72,863	11%
57311 - Interfund Trans Out 17CWS to 48Pel	87,564	120,154	118,733	87,564	154,683	34,529	29%
57316 - Interfund Transfers (10 to 12)	0	0	0	0	0	0	
57320 - Interfund Trans Out (10 to 85)	1,883,760	1,883,760	1,864,976	1,888,304	1,888,304	4,544	0%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 3,613,609</b>	<b>\$ 3,399,386</b>	<b>\$ 3,221,948</b>	<b>\$ 3,584,687</b>	<b>\$ 3,608,886</b>	<b>\$ 209,500</b>	<b>6%</b>
<b>574 - Interfund Transfers In</b>							
57400 - Interfund Trans In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL INTERFUND TRANSFERS IN</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>576 - Other Payments to/for Students</b>							
57600 - Other Payments to/for Students	\$ 30,000	\$ 18,466	\$ 18,325	\$ 39,300	\$ 9,300	\$ (9,166)	-50%
<b>TOTAL OTHER PAYMENTS TO/FOR STUDENTS</b>	<b>\$ 30,000</b>	<b>\$ 18,466</b>	<b>\$ 18,325</b>	<b>\$ 39,300</b>	<b>\$ 9,300</b>	<b>\$ (9,166)</b>	<b>-50%</b>
<b>579 - Appropriation for Contingency</b>							
57900 - Appropriations For Contingencies	\$ 377,697	\$ 44,446	\$ 0	\$ 70,263	\$ 463,530	\$ 419,084	943%
57910 - Contingency	839,222	41,782	0	496,565	1,425,834	1,384,053	3313%
<b>TOTAL APPROPRIATIONS FOR CONTINGENCY</b>	<b>\$ 1,216,919</b>	<b>\$ 86,228</b>	<b>\$ 0</b>	<b>\$ 566,828</b>	<b>\$ 1,889,364</b>	<b>\$ 1,803,137</b>	<b>2091%</b>
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 122,681,407</b>	<b>\$ 132,086,746</b>	<b>\$ 125,858,746</b>	<b>\$ 125,001,283</b>	<b>\$ 131,733,785</b>	<b>\$ (352,961)</b>	<b>0%</b>
<b>DISCOUNT FACTOR</b>	<b>\$ (2,159,193)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (2,200,023)</b>	<b>\$ (1,989,180)</b>	<b>\$ (1,989,180)</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 120,522,214</b>	<b>\$ 132,086,746</b>	<b>\$ 125,858,746</b>	<b>\$ 122,801,261</b>	<b>\$ 129,744,605</b>	<b>\$ (2,342,142)</b>	<b>-2%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	<i>\$ 20,527,524</i>	<i>\$ 16,565,052</i>	<i>\$ 22,772,576</i>	<i>\$ 25,419,804</i>	<i>\$ 22,488,458</i>	<i>\$ 5,923,406</i>	<i>36%</i>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>51 - Academic Salaries</b>							
Certificated Salaries Adjunct	\$ 0	\$ 0	\$ (413)	\$ 0	\$ 0	\$ 0	
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (413)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>52 - Classified Salaries</b>							
Classified Salaries (Vacation Payout)	\$ 190,000	\$ 190,000	\$ 297,329	\$ 190,000	\$ 190,000	\$ 0	0%
Classified Hourly/Temp (Interpreters)	430,000	430,000	470,149	430,000	430,000	0	0%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 620,000</b>	<b>\$ 620,000</b>	<b>\$ 767,478</b>	<b>\$ 620,000</b>	<b>\$ 620,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>53 - Employee Benefits</b>							
531 - STRS (State On-Behalf Payment)	\$ 2,415,533	\$ 5,584,245	\$ 5,584,245	\$ 2,415,533	\$ 2,843,777	\$ (2,740,468)	-49%
532 - PERS	8,200	1,619,158	1,631,260	8,200	1,648,961	29,803	
533 - OASDI/Medicare	33,000	33,000	34,406	33,000	33,000	0	0%
535 - State Unemployment Insurance	900	900	0	530	530	(370)	-41%
536 - Workers' Comp	5,900	5,900	926	5,300	5,900	0	0%
537 - Retiree Benefits	0	0	6,804	0	0	0	
53X - Employee Benefits	\$ 2,463,533	\$ 7,243,203	\$ 7,257,641	\$ 2,462,563	\$ 4,532,167	\$ (2,711,035)	-37%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 2,463,533</b>	<b>\$ 7,243,203</b>	<b>\$ 7,257,641</b>	<b>\$ 2,462,563</b>	<b>\$ 4,532,167</b>	<b>\$ (2,711,035)</b>	<b>-37%</b>
<b>543 - Non-Instructional Supplies</b>							
54300 - Supplies Non-Instruction	\$ 143,555	\$ 201,052	\$ 187,219	\$ 143,555	\$ 200,000	\$ (1,052)	-1%
54301 - Food & Food Serv - Non-Instr	5,000	7,210	595	7,500	7,500	290	4%
54310 - Software Non-Instruc Over \$200		40,149	40,159		40,000	(149)	0%
54320 - Copier Supplies	55,000	47,000	26,656	55,000	54,000	7,000	15%
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>	<b>\$ 203,555</b>	<b>\$ 295,411</b>	<b>\$ 254,629</b>	<b>\$ 206,055</b>	<b>\$ 301,500</b>	<b>\$ 6,089</b>	<b>2%</b>
<b>551 - Personal Services</b>							
55100 - Personal/Contract Services	\$ 791,492	\$ 1,089,763	\$ 746,710	\$ 800,000	\$ 835,200	\$ (254,563)	-23%
55130 - License Renewal Non-Instruct	589,163	593,734	576,163	589,163	690,163	96,429	16%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,380,655</b>	<b>\$ 1,683,497</b>	<b>\$ 1,322,873</b>	<b>\$ 1,389,163</b>	<b>\$ 1,525,363</b>	<b>\$ (158,134)</b>	<b>-9%</b>
<b>552 - Travel &amp; Conference</b>							
55200 - Training	\$ 50,000	\$ 53,797	\$ 31,644	\$ 54,000	\$ 34,000	\$ (19,797)	-37%
55220 - Memberships	0	0	0	0	200,000	200,000	
<b>TOTAL TRAVEL &amp; CONFERENCE</b>	<b>\$ 50,000</b>	<b>\$ 53,797</b>	<b>\$ 31,644</b>	<b>\$ 54,000</b>	<b>\$ 234,000</b>	<b>\$ 180,203</b>	<b>335%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>554 - Insurance</b>							
55400 - Insurances	\$ 592,253	\$ 567,253	\$ 419,304	\$ 592,253	\$ 592,253	\$ 25,000	4%
<b>TOTAL INSURANCE</b>	<b>\$ 592,253</b>	<b>\$ 567,253</b>	<b>\$ 419,304</b>	<b>\$ 592,253</b>	<b>\$ 592,253</b>	<b>\$ 25,000</b>	<b>4%</b>
<b>555 - Utilities &amp; Housekeeping</b>							
55510 - Telephone	\$ 225,000	\$ 227,335	\$ 242,405	\$ 225,000	\$ 225,000	\$ (2,335)	-1%
55520 - Gas	520,000	520,000	501,443	550,000	550,000	30,000	6%
55530 - Electricity	2,350,000	2,343,024	2,267,603	2,350,000	2,350,000	6,976	0%
55539 - Electricity Rebate	0	0	(44,354)	0	0	0	
55540 - Water/Sewer	500,000	504,041	513,734	560,000	560,000	55,959	11%
55550 - Garbage	170,000	170,600	165,946	170,000	170,000	(600)	0%
55560 - Fuel/Oil	2,000	2,000	1,859	2,000	2,000	0	0%
<b>TOTAL UTILITIES &amp; HOUSEKEEPING</b>	<b>\$ 3,767,000</b>	<b>\$ 3,767,000</b>	<b>\$ 3,648,636</b>	<b>\$ 3,857,000</b>	<b>\$ 3,857,000</b>	<b>\$ 90,000</b>	<b>2%</b>
<b>556 - Rents, Leases &amp; Repairs</b>							
55610 - Rentals/Leases	\$ 33,743	\$ 34,461	\$ 39,553	\$ 33,743	\$ 39,462	\$ 5,001	15%
55620 - Repairs	277,696	276,995	147,084	277,696	280,696	3,701	1%
55625 - Preventative Maintenance Agreements	641,937	636,760	631,031	641,937	691,937	55,177	9%
<b>TOTAL RENTS, LEASES &amp; REPAIRS</b>	<b>\$ 953,376</b>	<b>\$ 948,216</b>	<b>\$ 817,668</b>	<b>\$ 953,376</b>	<b>\$ 1,012,095</b>	<b>\$ 63,879</b>	<b>7%</b>
<b>557 - Adv/Legal Fees/Audits/Elections</b>							
55700 - Fees/Audits/Elections	\$ 69,765	\$ 76,765	\$ 45,997	\$ 69,765	\$ 69,765	\$ (7,000)	-9%
55702 - External Collection Fees	120,000	120,000	134,208	120,000	135,600	15,600	13%
55711 - Advertising	80,800	83,695	45,269	80,800	80,800	(2,895)	-3%
55712 - Legal Expenses	230,000	333,437	277,042	230,000	430,000	96,563	29%
55713 - Audit Expense	100,000	100,000	31,495	100,000	100,000	0	0%
55714 - Board Election Expense	150,000	150,000	134,891	0	0	(150,000)	-100%
55715 - Printing/Reprographics Expense	0	13,992	13,095	0	10,000	(3,992)	-29%
<b>TOTAL ADV/LEGAL FEES/AUDITS/ELECTIONS</b>	<b>\$ 750,565</b>	<b>\$ 877,889</b>	<b>\$ 681,997</b>	<b>\$ 600,565</b>	<b>\$ 826,165</b>	<b>\$ (51,724)</b>	<b>-6%</b>
<b>558 - Other Services</b>							
55810 - Postage	\$ 56,000	\$ 38,000	\$ 20,000	\$ 56,000	\$ 32,281	\$ (5,719)	-15%
55830 - Other Operating Expense	115,000	115,000	0	300,000	780,000	665,000	578%
55831 - Bank Charges	145,000	142,292	151,065	145,000	151,600	9,308	7%
55832 - Bad Debt Write Off	230,024	230,024	224,285	346,903	244,803	14,779	6%
<b>TOTAL OTHER SERVICES</b>	<b>\$ 546,024</b>	<b>\$ 525,316</b>	<b>\$ 395,350</b>	<b>\$ 847,903</b>	<b>\$ 1,208,684</b>	<b>\$ 683,368</b>	<b>130%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>564 - Equipment</b>							
56411 - Equipment (\$200 to \$4,999)	\$ 25,000	\$ 38,486	\$ 34,326	\$ 27,000	\$ 40,000	\$ 1,514	4%
56418 - Capitalizable Equipment - 8 Year Life						0	
<b>TOTAL EQUIPMENT</b>	<b>\$ 25,000</b>	<b>\$ 38,486</b>	<b>\$ 34,326</b>	<b>\$ 27,000</b>	<b>\$ 40,000</b>	<b>\$ 1,514</b>	<b>4%</b>
<b>573 - Interfund Transfers Out</b>							
57304 - Interfund Trans Out (10 to 16)	\$ 529,320	\$ 529,320	\$ 529,011	\$ 542,238	\$ 568,416	\$ 39,096	7%
57305 - Interfund Trans Out (10 to 11)	685,061	685,061	615,178	762,267	757,924	72,863	11%
57316 - Interfund Transfers (10 to 12)	0	0	0	0	0	0	
57320 - Interfund Trans Out (10 to 85)	1,883,760	1,883,760	1,864,976	1,888,304	1,888,304	4,544	0%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 3,098,141</b>	<b>\$ 3,098,141</b>	<b>\$ 3,009,165</b>	<b>\$ 3,192,809</b>	<b>\$ 3,214,644</b>	<b>\$ 116,503</b>	<b>4%</b>
<b>574 - Interfund Transfers In</b>							
57400 - Interfund Trans In	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	0%
<b>TOTAL INTERFUND TRANSFERS IN</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 14,450,102</b>	<b>\$ 19,718,209</b>	<b>\$ 18,640,298</b>	<b>\$ 14,802,687</b>	<b>\$ 17,963,871</b>	<b>\$ (1,754,337)</b>	<b>-9%</b>
<b>DISCOUNT FACTOR</b>	<b>\$ (254,322)</b>			<b>\$ (260,527)</b>	<b>\$ (271,254)</b>	<b>\$ (271,254)</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 14,195,780</b>	<b>\$ 19,718,209</b>	<b>\$ 18,640,298</b>	<b>\$ 14,542,160</b>	<b>\$ 17,692,617</b>	<b>\$ (2,025,592)</b>	<b>-10%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

District Services	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>51 - Academic Salaries</b>							
Certificated Salaries	\$ 0	\$ 0	\$ (77)	\$ 0	\$ 0	\$ 0	0%
Certificated Salaries MSC	\$ 640,269	\$ 368,616	\$ 376,266	\$ 375,492	\$ 385,933	\$ 17,317	5%
Certificated Salaries Adjunct		449	412	0	0	(449)	-100%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 640,269</b>	<b>\$ 369,065</b>	<b>\$ 376,601</b>	<b>\$ 375,492</b>	<b>\$ 385,933</b>	<b>\$ 16,868</b>	<b>5%</b>
<b>52 - Classified Salaries</b>							
Classified Salaries	\$ 5,367,276	\$ 5,451,636	\$ 5,106,081	\$ 5,440,308	\$ 5,661,442	\$ 209,806	4%
Classified Salaries MSC	3,776,416	4,061,015	3,931,797	3,974,934	4,223,209	162,194	4%
Classified Hourly/Temp	327,626	468,146	395,624	279,550	279,550	(188,596)	-40%
Classified OT	55,168	124,813	171,318	55,168	55,168	(69,645)	-56%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 9,526,486</b>	<b>\$ 10,105,610</b>	<b>\$ 9,604,820</b>	<b>\$ 9,749,960</b>	<b>\$ 10,219,369</b>	<b>\$ 113,759</b>	<b>1%</b>
<b>53 - Employee Benefits</b>							
531 - STRS	\$ 104,236	\$ 107,659	\$ 117,680	\$ 150,444	\$ 154,737	\$ 47,078	44%
532 - PERS	1,656,334	1,653,291	1,620,393	1,858,278	1,851,813	198,522	12%
533 - OASDI/Medicare	683,372	756,926	691,458	678,537	712,733	(44,193)	-6%
534 - Health & Welfare	3,040,528	2,964,498	2,549,169	3,285,104	3,175,573	211,075	7%
535 - State Unemployment Insurance	19,726	20,205	7,967	19,737	20,688	483	2%
536 - Workers' Comp	146,003	152,193	166,868	146,144	185,062	32,869	22%
537 - Retiree Benefits	87,534	87,534	87,534	87,534	87,534	0	
53X - Employee Benefits - Statutory	\$ 2,697,205	\$ 2,777,808	\$ 2,691,901	\$ 2,940,674	\$ 3,012,567	\$ 234,759	8%
534 - Employee Benefits - H&W	3,040,528	2,964,498	2,549,169	3,285,104	3,175,573	211,075	7%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 5,737,733</b>	<b>\$ 5,742,306</b>	<b>\$ 5,241,070</b>	<b>\$ 6,225,778</b>	<b>\$ 6,188,140</b>	<b>\$ 445,834</b>	<b>8%</b>
<b>543 - Non-Instructional Supplies</b>							
54300 - Supplies Non-Instruction	\$ 115,603	\$ 80,310	\$ 45,680	\$ 115,603	\$ 111,103	\$ 30,793	38%
54301 - Food & Food Serv - Non-Instr	25,000	26,228	15,089	25,000	25,000	(1,228)	-5%
54310 - Software Non-Instruc Over \$200	1,000	2,296	1,606	1,000	1,000	(1,296)	-56%
54320 - Copier Supplies	23,577	24,977	10,180	24,577	24,577	(400)	-2%
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>	<b>\$ 165,180</b>	<b>\$ 133,811</b>	<b>\$ 72,555</b>	<b>\$ 166,180</b>	<b>\$ 161,680</b>	<b>\$ 27,869</b>	<b>21%</b>
<b>551 - Personal Services</b>							
55100 - Personal/Contract Services	\$ 756,827	\$ 814,809	\$ 601,374	\$ 730,827	\$ 723,827	\$ (90,982)	-11%
55130 - License Renewal Non-Instruct	65,352	133,127	110,026	65,352	166,352	33,225	25%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 822,179</b>	<b>\$ 947,936</b>	<b>\$ 711,400</b>	<b>\$ 796,179</b>	<b>\$ 890,179</b>	<b>\$ (57,757)</b>	<b>-6%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

District Services	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>552 - Travel &amp; Conference</b>							
55200 - Conference/Training	\$ 190,952	\$ 214,747	\$ 175,318	\$ 190,952	\$ 218,952	\$ 4,205	2%
55220 - Memberships	72,188	73,405	54,436	76,188	76,338	2,933	4%
55230 - Mileage Expense	13,400	14,411	10,118	13,400	13,600	(811)	-6%
55240 - Board Meeting Expenses	6,000	6,000	7,876	6,000	6,000	0	0%
<b>TOTAL TRAVEL &amp; CONFERENCE</b>	<b>\$ 282,540</b>	<b>\$ 308,563</b>	<b>\$ 247,748</b>	<b>\$ 286,540</b>	<b>\$ 314,890</b>	<b>\$ 6,327</b>	<b>2%</b>
<b>555 - Utilities &amp; Housekeeping</b>							
55510 - Telephone	\$ 18,901	\$ 21,126	\$ 13,203	\$ 18,901	\$ 22,000	\$ 874	4%
55560 - Fuel/Oil	37,525	48,725	48,399	37,525	50,000	1,275	3%
55570 - Uniforms	13,300	10,529	9,416	13,300	13,300	2,771	26%
<b>TOTAL UTILITIES &amp; HOUSEKEEPING</b>	<b>\$ 69,726</b>	<b>\$ 80,380</b>	<b>\$ 71,018</b>	<b>\$ 69,726</b>	<b>\$ 85,300</b>	<b>\$ 4,920</b>	<b>6%</b>
<b>556 - Rents, Leases &amp; Repairs</b>							
55610 - Rentals/Leases	\$ 5,251	\$ 701	\$ 405	\$ 5,251	\$ 5,251	\$ 4,550	649%
55620 - Repairs	10,807	15,218	8,235	10,807	9,857	(5,361)	-35%
55625 - Preventative Maintenance Agreements	26,200	26,800	11,378	26,200	26,200	(600)	-2%
<b>TOTAL RENTS, LEASES &amp; REPAIRS</b>	<b>\$ 42,258</b>	<b>\$ 42,719</b>	<b>\$ 20,018</b>	<b>\$ 42,258</b>	<b>\$ 41,308</b>	<b>\$ (1,411)</b>	<b>-3%</b>
<b>557 - Adv/Legal Fees/Audits/Elections</b>							
55700 - Fees/Audits/Elections	\$ 11,925	\$ 10,460	\$ 735	\$ 11,925	\$ 11,925	\$ 1,465	14%
55711 - Advertising	40,344	9,356	5,932	40,344	40,344	30,988	331%
55712 - Legal Expenses	10,000	12,100	0	10,000	10,000	(2,100)	-17%
55715 - Printing/Reprographics Expense	31,484	20,196	10,609	31,484	31,484	11,288	56%
<b>TOTAL ADV/LEGAL FEES/AUDITS/ELECTIONS</b>	<b>\$ 93,753</b>	<b>\$ 52,112</b>	<b>\$ 17,276</b>	<b>\$ 93,753</b>	<b>\$ 93,753</b>	<b>\$ 41,641</b>	<b>80%</b>
<b>558 - Other Services</b>							
55810 - Postage	\$ 938	\$ 1,049	\$ 674	\$ 938	\$ 938	\$ (111)	-11%
55820 - Undistributed Funded Programs	35,000	35,000	35,000	35,000	35,000	0	0%
55830 - Other Operating Expense	13,850	4,268	0	13,850	13,850	9,582	225%
55831 - Bank Charges	1,200	1,183	1,183	1,200	1,200	17	1%
55840 - Board Communications Expense	8,000	2,000	0	8,000	8,000	6,000	300%
<b>TOTAL OTHER SERVICES</b>	<b>\$ 58,988</b>	<b>\$ 43,500</b>	<b>\$ 36,857</b>	<b>\$ 58,988</b>	<b>\$ 58,988</b>	<b>\$ 15,488</b>	<b>36%</b>
<b>564 - Equipment</b>							
56411 - Equipment (\$200 to \$4,999)	\$ 74,699	\$ 68,425	\$ 52,258	\$ 74,699	\$ 74,999	\$ 6,574	10%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

District Services	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
56413 - Capitalizable Equipment - 3 Year Life	0	5,375	5,375	0	5,000	(375)	-7%
56418 - Capitalizable Equipment - 8 Year Life	0	33,716	18,502	0	20,000	(13,716)	-41%
<b>TOTAL EQUIPMENT</b>	<b>\$ 74,699</b>	<b>\$ 107,516</b>	<b>\$ 76,135</b>	<b>\$ 74,699</b>	<b>\$ 99,999</b>	<b>\$ (7,517)</b>	<b>-7%</b>
<b>579 - Appropriation for Contingency</b>							
57900 - Appropriations For Contingencies	\$ 377,697	\$ 44,446	\$ 0	\$ 70,263	\$ 463,530	\$ 419,084	943%
<b>TOTAL APPROPRIATIONS FOR CONTINGENCY</b>	<b>\$ 377,697</b>	<b>\$ 44,446</b>	<b>\$ 0</b>	<b>\$ 70,263</b>	<b>\$ 463,530</b>	<b>\$ 419,084</b>	<b>943%</b>
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 17,891,508</b>	<b>\$ 17,977,964</b>	<b>\$ 16,475,497</b>	<b>\$ 18,009,816</b>	<b>\$ 19,003,069</b>	<b>\$ 1,025,105</b>	<b>6%</b>
<b>DISCOUNT FACTOR</b>	<b>\$ (314,891)</b>			<b>\$ (316,973)</b>	<b>\$ (286,946)</b>	<b>\$ (286,946)</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 17,576,617</b>	<b>\$ 17,977,964</b>	<b>\$ 16,475,497</b>	<b>\$ 17,692,843</b>	<b>\$ 18,716,123</b>	<b>\$ 738,159</b>	<b>4%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>51 - Academic Salaries</b>							
Certificated Salaries	\$ 12,174,664	\$ 12,505,047	\$ 11,153,039	\$ 12,425,377	\$ 12,831,797	\$ 326,750	3%
Certificated Salaries MSC	1,777,094	1,567,566	1,492,735	1,696,666	1,823,590	256,024	16%
Certificated Salaries Adjunct	8,010,895	9,876,793	10,831,979	8,191,302	8,191,302	(1,685,491)	-17%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 21,962,653</b>	<b>\$ 23,949,406</b>	<b>\$ 23,477,753</b>	<b>\$ 22,313,345</b>	<b>\$ 22,846,689</b>	<b>\$ (1,102,717)</b>	<b>-5%</b>
<b>52 - Classified Salaries</b>							
Classified Salaries	\$ 5,000,198	\$ 5,104,546	\$ 4,771,215	\$ 5,056,397	\$ 5,269,220	\$ 164,674	3%
Classified Salaries MSC	1,687,126	1,673,925	1,594,098	1,760,548	1,837,771	163,846	10%
Classified Hourly/Temp	620,036	858,670	645,657	656,480	656,480	(202,190)	-24%
Classified OT	25,000	248,721	274,816	110,000	110,000	(138,721)	-56%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 7,332,360</b>	<b>\$ 7,885,862</b>	<b>\$ 7,285,786</b>	<b>\$ 7,583,425</b>	<b>\$ 7,873,471</b>	<b>\$ (12,391)</b>	<b>0%</b>
<b>53 - Employee Benefits</b>							
531 - STRS	\$ 2,091,653	\$ 2,343,906	\$ 3,034,674	\$ 2,100,582	\$ 2,169,945	\$ (173,961)	-7%
532 - PERS	1,505,405	1,459,022	1,425,412	1,840,309	1,828,060	369,038	25%
533 - OASDI/Medicare	1,237,015	908,443	959,649	831,235	869,227	(39,216)	-4%
534 - Health & Welfare	6,247,900	6,052,706	5,265,320	6,732,537	6,557,758	505,052	8%
535 - State Unemployment Insurance	42,182	35,743	31,710	41,873	43,519	7,776	22%
536 - Workers' Comp	313,474	317,596	474,063	311,243	390,474	72,878	23%
537 - Retiree Benefits	398,397	406,842	420,313	398,397	398,397	(8,445)	-2%
53X - Employee Benefits - Statutory	\$ 5,588,126	\$ 5,471,552	\$ 6,345,821	\$ 5,523,639	\$ 5,699,622	\$ 228,070	4%
534 - Employee Benefits - H&W	6,247,900	6,052,706	5,265,320	6,732,537	6,557,758	505,052	8%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 11,836,026</b>	<b>\$ 11,524,258</b>	<b>\$ 11,611,141</b>	<b>\$ 12,256,176</b>	<b>\$ 12,257,380</b>	<b>\$ 733,122</b>	<b>6%</b>
<b>541 - Instructional Supplies</b>							
54100 - Supplies Instruction	\$ 8,116	\$ 21,548	\$ 14,527	\$ 5,891	\$ 5,891	\$ (15,657)	-73%
<b>TOTAL INSTRUCTIONAL SUPPLIES</b>	<b>\$ 8,116</b>	<b>\$ 21,548</b>	<b>\$ 14,527</b>	<b>\$ 5,891</b>	<b>\$ 5,891</b>	<b>\$ (15,657)</b>	<b>-73%</b>
<b>543 - Non-Instructional Supplies</b>							
54300 - Supplies Non-Instruction	\$ 242,829	\$ 256,679	\$ 198,123	\$ 268,133	\$ 268,133	\$ 11,454	4%
54301 - Food & Food Serv - Non-Instr	124,503	136,299	105,245	118,895	118,895	(17,404)	-13%
54310 - Software Non-Instruc Over \$200	27,000	0	0	35,800	35,800	35,800	
54320 - Copier Supplies	6,500	0	0	0	0	0	
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>	<b>\$ 400,832</b>	<b>\$ 392,978</b>	<b>\$ 303,368</b>	<b>\$ 422,828</b>	<b>\$ 422,828</b>	<b>\$ 29,850</b>	<b>8%</b>
<b>551 - Personal Services</b>							



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
55100 - Personal/Contract Services	\$ 410,103	\$ 406,565	\$ 318,553	\$ 428,315	\$ 408,763	\$ 2,198	1%
55110 - License Renewal Instruction	0	133	0	0	0	(133)	-100%
55130 - License Renewal Non-Instruct	189,739	451,565	351,468	295,479	295,479	(156,086)	-35%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 599,842</b>	<b>\$ 858,263</b>	<b>\$ 670,021</b>	<b>\$ 723,794</b>	<b>\$ 704,242</b>	<b>\$ (154,021)</b>	<b>-18%</b>
<b>552 - Travel &amp; Conference</b>							
55200 - Conference	\$ 232,800	\$ 233,586	\$ 193,328	\$ 237,500	\$ 237,500	\$ 3,914	2%
55210 - Field Trips	150,650	154,020	149,285	179,655	179,655	25,635	17%
55220 - Memberships	112,676	136,099	131,556	113,985	113,985	(22,114)	-16%
55230 - Mileage Expense	8,500	14,613	9,126	11,305	11,305	(3,308)	-23%
<b>TOTAL TRAVEL &amp; CONFERENCE</b>	<b>\$ 504,626</b>	<b>\$ 538,318</b>	<b>\$ 483,295</b>	<b>\$ 542,445</b>	<b>\$ 542,445</b>	<b>\$ 4,127</b>	<b>1%</b>
<b>554 - Insurance</b>							
55400 - Insurances	\$ 293,946	\$ 293,946	\$ 276,342	\$ 293,946	\$ 293,946	\$ 0	0%
<b>TOTAL INSURANCE</b>	<b>\$ 293,946</b>	<b>\$ 293,946</b>	<b>\$ 276,342</b>	<b>\$ 293,946</b>	<b>\$ 293,946</b>	<b>\$ 0</b>	<b>0%</b>
<b>555 - Utilities &amp; Housekeeping</b>							
55510 - Telephone	\$ 3,500	\$ 7,703	\$ 6,398	\$ 4,000	\$ 4,000	\$ (3,703)	-48%
55550 - Garbage	0	10,000	4,616	0	0	(10,000)	-100%
55560 - Fuel/Oil	20,000	20,741	13,305	26,000	26,000	5,259	25%
55570 - Uniforms	15,500	19,581	15,218	20,700	20,700	1,119	6%
<b>TOTAL UTILITIES &amp; HOUSEKEEPING</b>	<b>\$ 39,000</b>	<b>\$ 58,025</b>	<b>\$ 39,537</b>	<b>\$ 50,700</b>	<b>\$ 50,700</b>	<b>\$ (7,325)</b>	<b>-13%</b>
<b>556 - Rents, Leases &amp; Repairs</b>							
55610 - Rentals/Leases	\$ 71,500	\$ 49,247	\$ 39,242	\$ 73,000	\$ 73,000	\$ 23,753	48%
55620 - Repairs	34,000	40,885	32,170	68,510	68,510	27,625	68%
55625 - Preventative Maintenance Agreements	88,012	129,051	117,460	142,314	142,314	13,263	10%
<b>TOTAL RENTS, LEASES &amp; REPAIRS</b>	<b>\$ 193,512</b>	<b>\$ 219,183</b>	<b>\$ 188,872</b>	<b>\$ 283,824</b>	<b>\$ 283,824</b>	<b>\$ 64,641</b>	<b>29%</b>
<b>557 - Adv/Legal Fees/Audits/Elections</b>							
55711 - Advertising	\$ 295,420	280,220	253,489	\$ 167,680	167,680	\$ (112,540)	-40%
55715 - Printing/Reprographics Expense	25,313	186,101	117,728	56,060	56,060	(130,041)	-70%
<b>TOTAL ADV/LEGAL FEES/AUDITS/ELECTIONS</b>	<b>\$ 320,733</b>	<b>\$ 466,321</b>	<b>\$ 371,217</b>	<b>\$ 223,740</b>	<b>\$ 223,740</b>	<b>\$ (242,581)</b>	<b>-52%</b>
<b>558 - Other Services</b>							

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
55810 - Postage	\$ 6,125	\$ 8,569	\$ 7,343	\$ 7,275	\$ 7,275	\$ (1,294)	-15%
55820 - Undistributed Funded Programs	523,998	57,362	0	480,055	463,410	406,048	708%
55830 - Other Operating Expense	0	2,000	(249)	0	0	(2,000)	-100%
55831 - Bank Charges	0	2,500	2,066	0	0	(2,500)	-100%
<b>TOTAL OTHER SERVICES</b>	<b>\$ 530,123</b>	<b>\$ 70,431</b>	<b>\$ 9,160</b>	<b>\$ 487,330</b>	<b>\$ 470,685</b>	<b>\$ 400,254</b>	<b>568%</b>
<b>563 - Library Books</b>							
56311 - Library Textbooks	\$ 3,347	\$ 4,859	\$ 567	\$ 5,000	\$ 5,000	\$ 141	3%
<b>TOTAL LIBRARY BOOKS</b>	<b>\$ 3,347</b>	<b>\$ 4,859</b>	<b>\$ 567</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 141</b>	<b>3%</b>
<b>564 - Equipment</b>							
56411 - Equipment (\$200 to \$4,999)	\$ 3,208	\$ 28,038	\$ 26,117	\$ 11,500	\$ 11,500	\$ (16,538)	-59%
56413 - Capitalizable Equipment - 3 Year Life	0	16,627	14,767	0	0	(16,627)	
56418 - Capitalizable Equipment - 8 Year Life	0	114,370	95,977	0	0	(114,370)	-100%
<b>TOTAL EQUIPMENT</b>	<b>\$ 3,208</b>	<b>\$ 159,035</b>	<b>\$ 136,861</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>\$ (147,535)</b>	<b>-93%</b>
<b>573 - Interfund Transfers Out</b>							
57300 - Interfund Transfers Out	\$ 0	\$ 0	\$ (125)	\$ 0	\$ 0	\$ 0	
57301 - Interfund Trans Out (10 to 17)	205,903	105,903	49,802	113,299	115,663	9,760	9%
57311 - Interfund Trans Out 17CWS to 48Pel	0	0	0	0	0	0	
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 205,903</b>	<b>\$ 105,903</b>	<b>\$ 49,677</b>	<b>\$ 113,299</b>	<b>\$ 115,663</b>	<b>\$ 9,760</b>	<b>9%</b>
<b>576 - Other Payments to/for Students</b>							
57600 - Other Payments to/for Students	\$ 0	\$ 0	\$ (100)	\$ 9,300	\$ 9,300	\$ 9,300	
<b>TOTAL OTHER PAYMENTS TO/FOR STUDENTS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (100)</b>	<b>\$ 9,300</b>	<b>\$ 9,300</b>	<b>\$ 9,300</b>	
<b>579 - Appropriation for Contingency</b>							
57910 - Contingency	\$ 190,532	\$ 175	\$ 0	\$ 232,718	\$ 650,703	\$ 650,528	
<b>TOTAL APPROPRIATIONS FOR CONTINGENCY</b>	<b>\$ 190,532</b>	<b>\$ 175</b>	<b>\$ 0</b>	<b>\$ 232,718</b>	<b>\$ 650,703</b>	<b>\$ 650,528</b>	
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 44,424,759</b>	<b>\$ 46,548,511</b>	<b>\$ 44,918,024</b>	<b>\$ 45,559,261</b>	<b>\$ 46,768,007</b>	<b>\$ 219,496</b>	<b>0%</b>
<b>DISCOUNT FACTOR</b>	<b>\$ (781,876)</b>			<b>\$ (801,843)</b>	<b>\$ (706,197)</b>	<b>\$ (706,197)</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 43,642,883</b>	<b>\$ 46,548,511</b>	<b>\$ 44,918,024</b>	<b>\$ 44,757,418</b>	<b>\$ 46,061,810</b>	<b>\$ (486,700)</b>	<b>-1%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Evergreen Valley College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>51 - Academic Salaries</b>							
Certificated Salaries	\$ 12,184,807	\$ 12,671,481	\$ 10,048,896	\$ 12,270,960	\$ 12,852,118	\$ 180,637	1%
Certificated Salaries MSC	1,572,847	1,664,967	1,634,670	1,655,820	1,715,576	50,609	3%
Certificated Salaries Adjunct	7,926,699	8,495,597	11,526,129	8,006,808	8,006,808	(488,789)	-6%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 21,684,353</b>	<b>\$ 22,832,045</b>	<b>\$ 23,209,695</b>	<b>\$ 21,933,588</b>	<b>\$ 22,574,502</b>	<b>\$ (257,543)</b>	<b>-1%</b>
<b>52 - Classified Salaries</b>							
Classified Salaries	\$ 6,345,172	\$ 6,557,880	\$ 6,134,587	\$ 6,321,919	\$ 6,541,843	\$ (16,037)	0%
Classified Salaries MSC	1,561,313	1,680,205	1,499,392	1,522,048	1,667,560	(12,645)	-1%
Classified Hourly/Temp	225,418	312,091	236,075	225,418	225,418	(86,673)	-28%
Classified OT	40,542	46,459	146,409	40,542	38,042	(8,417)	-18%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 8,172,445</b>	<b>\$ 8,596,635</b>	<b>\$ 8,016,463</b>	<b>\$ 8,109,927</b>	<b>\$ 8,472,863</b>	<b>\$ (123,772)</b>	<b>-1%</b>
<b>53 - Employee Benefits</b>							
531 - STRS	\$ 2,578,537	\$ 2,686,646	\$ 3,021,275	\$ 2,778,220	\$ 2,887,118	\$ 200,472	7%
532 - PERS	1,567,032	1,586,820	1,454,838	1,738,688	1,721,166	134,346	8%
533 - OASDI/Medicare	934,095	1,040,981	961,669	916,683	952,053	(88,928)	-9%
534 - Health & Welfare	6,658,828	6,718,615	5,649,284	7,140,587	6,937,104	218,489	3%
535 - State Unemployment Insurance	69,835	74,120	32,787	69,935	71,885	(2,235)	-3%
536 - Workers' Comp	424,590	451,648	486,359	426,016	510,734	59,086	13%
537 - Retiree Benefits	402,552	403,662	424,451	402,552	402,552	(1,110)	0%
53X - Employee Benefits - Statutory	\$ 5,976,641	\$ 6,243,877	\$ 6,381,379	\$ 6,332,094	\$ 6,545,508	\$ 301,631	5%
534 - Employee Benefits - H&W	6,658,828	6,718,615	5,649,284	7,140,587	6,937,104	218,489	3%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 12,635,469</b>	<b>\$ 12,962,492</b>	<b>\$ 12,030,663</b>	<b>\$ 13,472,681</b>	<b>\$ 13,482,612</b>	<b>\$ 520,120</b>	<b>4%</b>
<b>541 - Instructional Supplies</b>							
54100 - Supplies Instruction	\$ 4,655	\$ 180,311	\$ 178,278	\$ 4,110	\$ 3,330	\$ (176,981)	-98%
<b>TOTAL INSTRUCTIONAL SUPPLIES</b>	<b>\$ 4,655</b>	<b>\$ 180,311</b>	<b>\$ 178,278</b>	<b>\$ 4,110</b>	<b>\$ 3,330</b>	<b>\$ (176,981)</b>	<b>-98%</b>
<b>543 - Non-Instructional Supplies</b>							
54300 - Supplies Non-Instruction	\$ 230,411	\$ 370,976	\$ 190,207	\$ 186,740	\$ 186,740	\$ (184,236)	-50%
54301 - Food & Food Serv - Non-Instr	35,236	106,289	63,138	38,762	38,762	(67,527)	-64%
54310 - Software Non-Instruc Over \$200	7,125	7,987	7,902	7,125	7,125	(862)	-11%
54390 - Contra Account	0	0	(715)	0	0	0	
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>	<b>\$ 272,772</b>	<b>\$ 485,252</b>	<b>\$ 260,533</b>	<b>\$ 232,627</b>	<b>\$ 232,627</b>	<b>\$ (252,625)</b>	<b>-52%</b>
<b>551 - Personal Services</b>							

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Evergreen Valley College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
55100 - Personal/Contract Services	\$ 149,768	\$ 204,123	\$ 129,368	\$ 104,768	\$ 104,768	\$ (99,355)	-49%
55110 - License Renewal Instruction	0	66,069	66,069	0	0	(66,069)	
55130 - License Renewal Non-Instruct	22,909	82,988	62,247	22,909	22,909	(60,079)	-72%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 172,677</b>	<b>\$ 353,180</b>	<b>\$ 257,684</b>	<b>\$ 127,677</b>	<b>\$ 127,677</b>	<b>\$ (225,503)</b>	<b>-64%</b>
<b>552 - Travel &amp; Conference</b>							
55200 - Conference	\$ 162,440	\$ 170,758	\$ 118,480	\$ 162,440	\$ 112,440	\$ (58,318)	-34%
55210 - Field Trips	25,654	17,423	14,709	25,654	25,654	8,231	47%
55220 - Memberships	80,137	113,259	53,889	80,137	79,637	(33,622)	-30%
55230 - Mileage Expense	6,287	11,442	7,005	6,287	6,287	(5,155)	-45%
<b>TOTAL TRAVEL &amp; CONFERENCE</b>	<b>\$ 274,518</b>	<b>\$ 312,882</b>	<b>\$ 194,082</b>	<b>\$ 274,518</b>	<b>\$ 224,018</b>	<b>\$ (88,864)</b>	<b>-28%</b>
<b>554 - Insurance</b>							
55400 - Insurances	\$ 109,153	\$ 209,745	\$ 203,820	\$ 210,575	\$ 210,575	\$ 830	0%
<b>TOTAL INSURANCE</b>	<b>\$ 109,153</b>	<b>\$ 209,745</b>	<b>\$ 203,820</b>	<b>\$ 210,575</b>	<b>\$ 210,575</b>	<b>\$ 830</b>	<b>0%</b>
<b>555 - Utilities &amp; Housekeeping</b>							
55510 - Telephone	\$ 5,689	\$ 7,333	\$ 3,970	\$ 5,689	\$ 5,689	\$ (1,644)	-22%
55550 - Garbage	0	1,038	1,038	0	0	(1,038)	-100%
55560 - Fuel/Oil	18,701	18,500	15,283	18,701	18,701	201	1%
55570 - Uniforms	13,767	25,447	11,966	13,767	13,767	(11,680)	-46%
<b>TOTAL UTILITIES &amp; HOUSEKEEPING</b>	<b>\$ 38,157</b>	<b>\$ 52,318</b>	<b>\$ 32,257</b>	<b>\$ 38,157</b>	<b>\$ 38,157</b>	<b>\$ (14,161)</b>	<b>-27%</b>
<b>556 - Rents, Leases &amp; Repairs</b>							
55610 - Rentals/Leases	\$ 7,146	\$ 4,796	\$ 1,555	\$ 7,146	\$ 7,146	\$ 2,350	49%
55620 - Repairs	41,657	48,297	14,897	41,657	41,657	(6,640)	-14%
55625 - Preventative Maintenance Agreements	64,293	128,650	71,721	65,046	65,046	(63,604)	-49%
<b>TOTAL RENTS, LEASES &amp; REPAIRS</b>	<b>\$ 113,096</b>	<b>\$ 181,743</b>	<b>\$ 88,173</b>	<b>\$ 113,849</b>	<b>\$ 113,849</b>	<b>\$ (67,894)</b>	<b>-37%</b>
<b>557 - Adv/Legal Fees/Audits/Elections</b>							
55700 - Fees/Audits/Elections	\$ 0	\$ 75	\$ 75	\$ 0	\$ 0	\$ (75)	-100%
55711 - Advertising	35,200	96,728	92,291	35,200	25,200	(71,528)	-74%
55715 - Printing/Reprographics Expense	8,911	16,059	10,111	8,911	8,911	(7,148)	-45%
<b>TOTAL ADV/LEGAL FEES/AUDITS/ELECTIONS</b>	<b>\$ 44,111</b>	<b>\$ 112,862</b>	<b>\$ 102,477</b>	<b>\$ 44,111</b>	<b>\$ 34,111</b>	<b>\$ (78,751)</b>	<b>-70%</b>
<b>558 - Other Services</b>							
55810 - Postage	\$ 2,315	\$ 2,471	\$ 1,504	\$ 2,315	\$ 2,315	\$ (156)	-6%
55820 - Undistributed Funded Programs	286,034	125,713	15,000	254,565	254,565	128,852	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Evergreen Valley College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
55830 - Other Operating Expense	211,581	101,436	0	295,682	258,725	157,289	
55831 - Bank Charges	500	1,496	496	500	500	(996)	-67%
<b>TOTAL OTHER SERVICES</b>	<b>\$ 500,430</b>	<b>\$ 235,622</b>	<b>\$ 21,507</b>	<b>\$ 553,062</b>	<b>\$ 516,105</b>	<b>\$ 280,483</b>	
<b>561 - Sites &amp; Site Improvements</b>							
56100 - Site Improvements	\$ 0	\$ 3,648	\$ 3,648	\$ 0	\$ 0	\$ (3,648)	-100%
<b>TOTAL SITES &amp; SITE IMPROVEMENTS</b>	<b>\$ 0</b>	<b>\$ 3,648</b>	<b>\$ 3,648</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (3,648)</b>	<b>-100%</b>
<b>563 - Library Books</b>							
56310 - Library	\$ 5,733	\$ 26,140	\$ 26,112	\$ 5,733	\$ 5,733	\$ (20,407)	-78%
<b>TOTAL LIBRARY BOOKS</b>	<b>\$ 5,733</b>	<b>\$ 26,140</b>	<b>\$ 26,112</b>	<b>\$ 5,733</b>	<b>\$ 5,733</b>	<b>\$ (20,407)</b>	<b>-78%</b>
<b>564 - Equipment</b>							
56411 - Equipment (\$200 to \$4,999)	\$ 9,000	\$ 35,568	\$ 25,895	\$ 8,000	\$ 8,000	\$ (27,568)	-78%
56413 - Capitalizable Equipment - 3 Year Life	18,000	27,683	26,114	18,000	18,000	(9,683)	-35%
56418 - Capitalizable Equipment - 8 Year Life	0	68,953	68,878	0	0	(68,953)	-100%
<b>TOTAL EQUIPMENT</b>	<b>\$ 27,000</b>	<b>\$ 132,204</b>	<b>\$ 120,887</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ (106,204)</b>	<b>-80%</b>
<b>573 - Interfund Transfers Out</b>							
57301 - Interfund Trans Out (10 to 17)	\$ 222,001	\$ 75,188	\$ 44,373	\$ 191,015	\$ 123,896	\$ 48,708	65%
57311 - Interfund Trans Out 17CWS to 48Pel	87,564	120,154	118,733	87,564	154,683	34,529	29%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 309,565</b>	<b>\$ 195,342</b>	<b>\$ 163,106</b>	<b>\$ 278,579</b>	<b>\$ 278,579</b>	<b>\$ 83,237</b>	<b>43%</b>
<b>576 - Other Payments to/for Students</b>							
57600 - Other Payments to/for Students	\$ 30,000	\$ 18,466	\$ 18,425	\$ 30,000	\$ 0	\$ (18,466)	-100%
<b>TOTAL OTHER PAYMENTS TO/FOR STUDENTS</b>	<b>\$ 30,000</b>	<b>\$ 18,466</b>	<b>\$ 18,425</b>	<b>\$ 30,000</b>	<b>\$ 0</b>	<b>\$ (18,466)</b>	<b>-100%</b>
<b>579 - Appropriation for Contingency</b>							
57910 - Contingency	\$ 596,351	\$ 0	\$ 0	\$ 243,254	\$713,700	\$ 713,700	
<b>TOTAL APPROPRIATIONS FOR CONTINGENCY</b>	<b>\$ 596,351</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 243,254</b>	<b>\$ 713,700</b>	<b>\$ 713,700</b>	
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 44,990,485</b>	<b>\$ 46,890,888</b>	<b>\$ 44,927,809</b>	<b>\$ 45,698,448</b>	<b>\$ 47,054,438</b>	<b>\$ 163,550</b>	<b>0%</b>
<b>DISCOUNT FACTOR</b>	<b>\$ (791,833)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (804,293)</b>	<b>\$ (710,522)</b>	<b>\$ (710,522)</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 44,198,652</b>	<b>\$ 46,890,888</b>	<b>\$ 44,927,809</b>	<b>\$ 44,894,156</b>	<b>\$ 46,343,916</b>	<b>\$ (546,972)</b>	<b>-1%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

San Jose Evergreen Community College Ext.	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>51 - Academic Salaries</b>							
Certificated Salaries	\$ 89,087	\$ 97,349	\$ 81,766	\$ 89,087	\$ 82,603	\$ (14,746)	-15%
Certificated Salaries MSC	0	3,888	4,129	0	0	(3,888)	-100%
Certificated Salaries Adjunct	0	273	11,467	0	0	(273)	-100%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 89,087</b>	<b>\$ 101,510</b>	<b>\$ 97,362</b>	<b>\$ 89,087</b>	<b>\$ 82,603</b>	<b>\$ (18,907)</b>	<b>-19%</b>
<b>52 - Classified Salaries</b>							
Classified Salaries	\$ 199,609	\$ 213,535	\$ 215,675	\$ 206,179	\$ 214,456	\$ 921	0%
Classified Salaries MSC	140,504	125,453	138,297	128,097	131,940	6,487	5%
Classified Hourly/Temp	0	31,067	4,835	20,000	20,000	(11,067)	-36%
Classified OT	0	1,625	32,684	0	0	(1,625)	-100%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 340,113</b>	<b>\$ 371,680</b>	<b>\$ 391,491</b>	<b>\$ 354,276</b>	<b>\$ 366,396</b>	<b>\$ (5,284)</b>	<b>-1%</b>
<b>53 - Employee Benefits</b>							
531 - STRS	\$ 14,504	\$ 15,566	\$ 1,931	\$ (1,611)	\$ 0	\$ (15,566)	-100%
532 - PERS	61,433	59,645	76,840	89,668	84,602	24,957	42%
533 - OASDI/Medicare	26,954	31,286	36,535	32,353	32,819	1,533	5%
534 - Health & Welfare	168,548	166,391	148,120	160,573	167,159	768	0%
535 - State Unemployment Insurance	858	925	978	847	859	(66)	-7%
536 - Workers' Comp	6,353	6,749	6,597	6,266	7,671	922	14%
53X - Employee Benefits - Statutory	\$ 110,102	\$ 114,171	\$ 122,881	\$ 127,523	\$ 125,951	\$ 11,780	10%
534 - Employee Benefits - H&W	168,548	166,391	148,120	160,573	167,159	768	0%
534 - H&W* 60 Days for Laid-Off Employees	0	0	0	0	0	0	0%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 278,650</b>	<b>\$ 280,562</b>	<b>\$ 271,001</b>	<b>\$ 288,096</b>	<b>\$ 293,110</b>	<b>\$ 12,548</b>	<b>4%</b>
<b>541 - Instructional Supplies</b>							
54100 - Supplies Instruction	\$ 0	\$ 58,686	\$ 53,188	\$ 0	\$ 0	\$ (58,686)	-100%
54190 - Contra Account Instruct Matl	0	(4,182)	(4,455)	0	0	4,182	-100%
<b>TOTAL INSTRUCTIONAL SUPPLIES</b>	<b>\$ 0</b>	<b>\$ 54,504</b>	<b>\$ 48,733</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (54,504)</b>	<b>-100%</b>
<b>543 - Non-Instructional Supplies</b>							
54300 - Supplies Non-Instruction	\$ 13,984	\$ 24,224	\$ 15,845	\$ 30,000	\$ 20,000	\$ (4,224)	-17%
54301 - Food & Food Serv - Non-Instr	0	5,461	2,754	10,000	10,000	4,539	83%
54390 - Contra Account	(4,000)	(2,000)	(2,439)	(8,000)	(4,000)	(2,000)	100%
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>	<b>\$ 9,984</b>	<b>\$ 27,686</b>	<b>\$ 16,159</b>	<b>\$ 32,000</b>	<b>\$ 26,000</b>	<b>\$ (1,686)</b>	<b>-6%</b>
<b>551 - Personal Services</b>							

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

San Jose Evergreen Community College Ext.	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
55100 - Personal/Contract Services	\$ 3,000	\$ 28,011	\$ 27,692	\$ 36,000	\$ 33,000	\$ 4,989	18%
55190 - Contracts/Personal Services	(1,200)	(1,200)	(992)	(2,400)	(1,200)	0	0%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,800</b>	<b>\$ 26,811</b>	<b>\$ 26,700</b>	<b>\$ 33,600</b>	<b>\$ 31,800</b>	<b>\$ 4,989</b>	<b>19%</b>
<b>552 - Travel &amp; Conference</b>							
55200 - Conference	\$ 0	\$ 11,541	\$ 7,139	\$ 7,000	\$ 7,000	\$ (4,541)	-39%
55230 - Mileage Expense	0	2,000	1,792	3,000	3,000	1,000	50%
<b>TOTAL TRAVEL &amp; CONFERENCE</b>	<b>\$ 0</b>	<b>\$ 13,541</b>	<b>\$ 8,930</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ (3,541)</b>	<b>-26%</b>
<b>555 - Utilities &amp; Housekeeping</b>							
55510 - Telephone	\$ 2,400	\$ 10,775	\$ 12,109	\$ 4,800	\$ 2,400	\$ (8,375)	-78%
55520 - Gas	13,200	10,525	8,632	26,400	13,200	2,675	25%
55530 - Electricity	24,000	24,000	26,527	48,000	24,000	0	0%
55540 - Water/Sewer	6,000	4,008	1,878	12,000	6,000	1,992	50%
55550 - Garbage	5,000	6,200	6,120	10,000	5,000	(1,200)	-19%
55590 - Contra - Utilities	(20,240)	(23,640)	(22,106)	(40,480)	(20,240)	3,400	-14%
<b>TOTAL UTILITIES &amp; HOUSEKEEPING</b>	<b>\$ 30,360</b>	<b>\$ 31,868</b>	<b>\$ 33,159</b>	<b>\$ 60,720</b>	<b>\$ 30,360</b>	<b>\$ (1,508)</b>	<b>-5%</b>
<b>556 - Rents, Leases &amp; Repairs</b>							
55625 - Preventative Maintenance Agreements	0	0	0	3,000	3,000	3,000	0%
55690 - Facility Rental Contra	0	0	0	(1,200)	(1,200)	(1,200)	0%
<b>TOTAL RENTS, LEASES &amp; REPAIRS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>	<b>0%</b>
<b>557 - Adv/Legal Fees/Audits/Elections</b>							
55711 - Advertising	\$ 0	1,000	330	\$ 30,000	30,000	29,000	2900%
55715 - Printing/Reprographics Expense	0	407	3,253	1,000	1,000	593	146%
<b>TOTAL ADV/LEGAL FEES/AUDITS/ELECTIONS</b>	<b>\$ 0</b>	<b>\$ 1,407</b>	<b>\$ 3,583</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>	<b>\$ 29,593</b>	<b>2103%</b>
<b>558 - Other Services</b>							
55820 - Undistributed Funded Programs	\$ 122,220	\$ 0	\$ 0	\$ 9,899	\$ 9,899	\$ 9,899	0%
<b>TOTAL OTHER SERVICES</b>	<b>\$ 122,220</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 9,899</b>	<b>\$ 9,899</b>	<b>\$ 9,899</b>	<b>0%</b>
<b>579 - Appropriation for Contingency</b>							
57910 - Contingency	52,339	41,607	0	20,593	\$ 61,431	19,825	48%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

San Jose Evergreen Community College Ext.	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
TOTAL APPROPRIATIONS FOR CONTINGENCY	\$ 52,339	\$ 41,607	\$ 0	\$ 20,593	\$ 61,431	\$ 19,825	48%
SUB-TOTAL BUDGET REQUIREMENTS	\$ 924,553	\$ 951,175	\$ 897,119	\$ 931,071	\$ 944,399	\$ (6,776)	-1%
DISCOUNT FACTOR	\$ (16,272)			\$ (16,387)	\$ (14,260)	\$ (14,260)	0%
TOTAL BUDGET REQUIREMENTS	\$ 908,281	\$ 951,175	\$ 897,119	\$ 914,684	\$ 930,139	\$ (21,036)	-2%



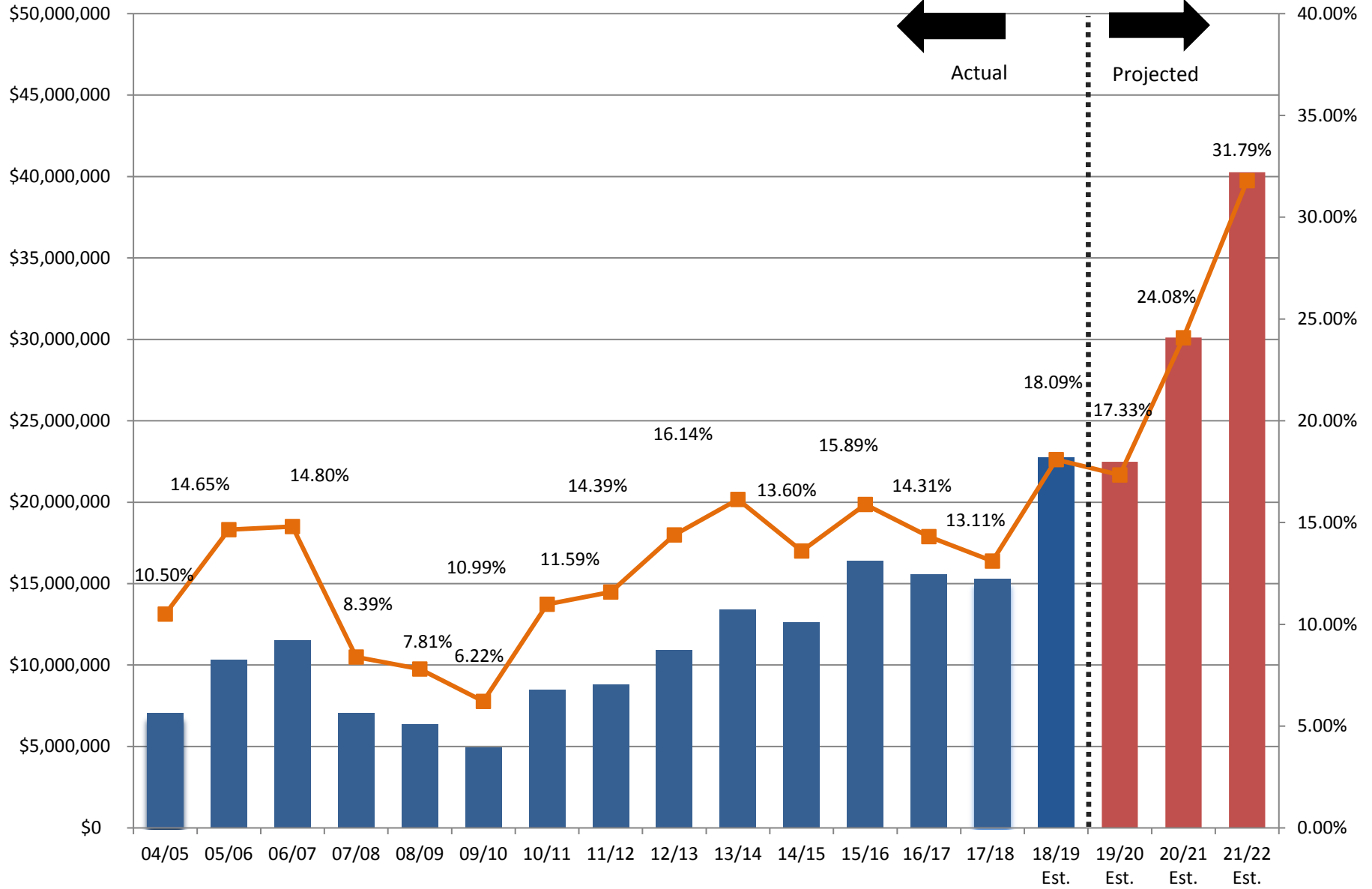
# **SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

FY 2019-2020 Adopted Budget - California Community College - Categorical Funding

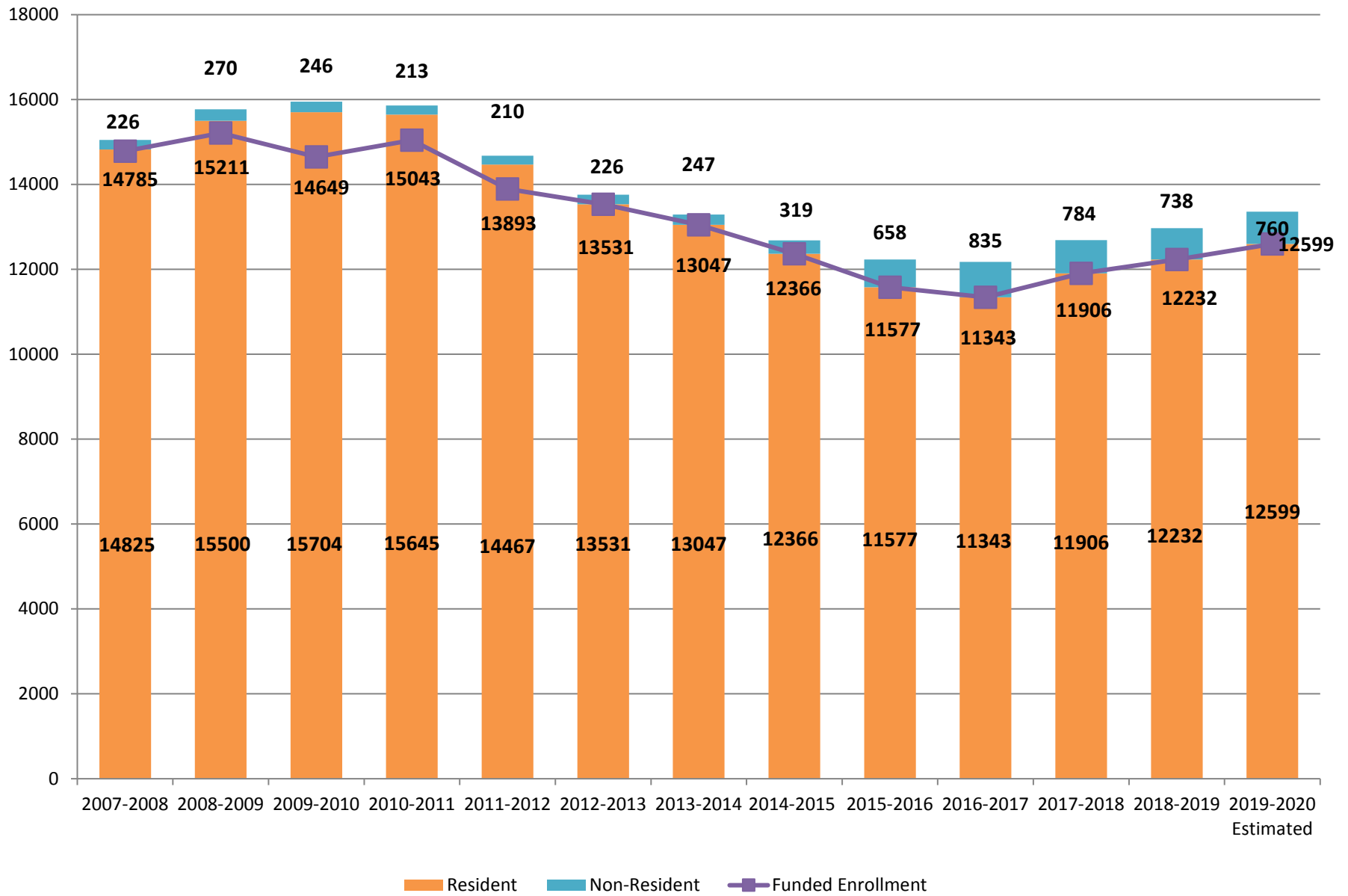
State Categorical Programs - Fund 10

District Services	FY 2018-2019							FY 2019-2020						
	STATE BUDGET	FUND 10 SUPPLEMENTAL	EXERCISED FLEXIBILITY	One-Time Carryover From Prior Year	TOTAL REVENUE	FLEXIBILITY ALLOWED		STATE BUDGET	FUND 10 SUPPLEMENTAL	EXERCISED FLEXIBILITY	One-Time Carryover From Prior Year	TOTAL REVENUE	FLEXIBILITY ALLOWED	
Full-time Faculty Hiring	\$ 1,221,090	\$ 0	\$ 0	\$ 5	\$ 1,221,095	NO		\$ 1,224,024	\$ 0	\$ 0	\$ 0	\$ 1,224,024	NO	
Part-time Faculty Office Hours	1,577,107	0	0	(89,382)	1,487,725	NO		808,545	0	0	0	808,545	NO	
Part-time Faculty Health Insurance	2,575	0	0	(347)	2,228	NO		2,575	0	0	0	2,575	NO	
Part-time Faculty Compensation	249,306	0	0	15,859	265,165	NO		261,007	0	0	0	261,007	NO	
<b>TOTAL</b>	<b>\$ 3,050,078</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (73,865)</b>	<b>\$ 2,976,213</b>			<b>\$ 2,296,151</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,296,151</b>		

## Ending Fund Balance (General Fund 10)



## Total Enrollment



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 11 - PARKING FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0	0%
<b>488 - Local Revenue</b>							
48878 - Parking Fees	\$ 572,500	\$ 572,500	\$ 650,484	\$ 593,088	\$ 650,500	\$ 78,000	14%
48881 - Transportation Fees	267,300	267,300	274,018	276,912	274,100	6,800	3%
<b>TOTAL REVENUES</b>	<b>\$ 839,800</b>	<b>\$ 839,800</b>	<b>\$ 924,502</b>	<b>\$ 870,000</b>	<b>\$ 924,600</b>	<b>\$ 84,800</b>	<b>10%</b>
<b>489 - Other Financing Sources</b>							
48985 - Interfund Transfer In	\$ 685,061	\$ 685,061	\$ 615,178	\$ 762,267	\$ 757,924	\$ 72,863	11%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 685,061</b>	<b>\$ 685,061</b>	<b>\$ 615,178</b>	<b>\$ 762,267</b>	<b>\$ 757,924</b>	<b>\$ 72,863</b>	<b>11%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 1,524,861</b>	<b>\$ 1,524,861</b>	<b>\$ 1,539,680</b>	<b>\$ 1,632,267</b>	<b>\$ 1,682,524</b>	<b>\$ 157,663</b>	<b>10%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 679,748	\$ 682,081	\$ 777,867	\$ 697,952	\$ 737,520	\$ 55,439	8%
53 - Employee Benefits	451,383	451,383	447,820	488,967	499,656	48,273	11%
54 - Supplies and Materials	4,835	2,664	2,552	5,865	5,209	2,545	96%
55 - Other Operating Exp & Serv	388,895	388,733	311,441	439,483	440,139	51,406	13%
<b>TOTAL EXPENSES</b>	<b>\$ 1,524,861</b>	<b>\$ 1,524,861</b>	<b>\$ 1,539,680</b>	<b>\$ 1,632,267</b>	<b>\$ 1,682,524</b>	<b>\$ 157,663</b>	<b>10%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 1,524,861</b>	<b>\$ 1,524,861</b>	<b>\$ 1,539,680</b>	<b>\$ 1,632,267</b>	<b>\$ 1,682,524</b>	<b>\$ 157,663</b>	<b>10%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 12 - FINANCIAL STABILIZATION FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 0	0%
<b>48 - Revenue</b>							
<b>489 - Other Financing Sources</b>							
489 - Interfund Transfer In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>5 - Expenses</b>							
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 14- STUDENT SUCCESS ENHANCEMENT FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 150,000	\$ 150,000	\$ 150,000	\$ 455,000	\$ 455,000	\$ 305,000	203%
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 330,000	\$ 330,000	\$ 330,000	\$ 25,000	\$ 25,000	\$ (305,000)	-92%
<b>TOTAL REVENUES</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ (305,000)</b>	<b>-92%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>5 - Expenses</b>							
57 - Other Outgo	\$ 480,000	\$ 480,000	\$ 25,000	\$ 480,000	\$ 480,000	\$ 0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 25,000</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 25,000</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 0</b>	<b>0%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ 455,000	\$ 0	\$ 0	\$ 0	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 15 - FACILITY RENTAL FUND

<b>Consolidated</b>	<b>FY 2018-2019 ADOPTED BUDGET</b>	<b>FY 2018-2019 REVISED BUDGET</b>	<b>FY 2018-2019 ESTIMATED TOTAL</b>	<b>FY 2019-2020 TENTATIVE BUDGET</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<i>Beginning Fund Balance, July 1st</i>	\$ 1,107,915	\$ 1,107,915	\$ 1,107,915	\$ 1,671,468	\$ 1,671,468	\$ 563,553	51%
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 799,846	\$ 799,846	\$ 914,662	\$ 804,371	\$ 804,371	\$ 4,525	1%
<b>TOTAL REVENUES</b>	<b>\$ 799,846</b>	<b>\$ 799,846</b>	<b>\$ 914,662</b>	<b>\$ 804,371</b>	<b>\$ 804,371</b>	<b>\$ 4,525</b>	<b>1%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 1,907,761</b>	<b>\$ 1,907,761</b>	<b>\$ 2,022,577</b>	<b>\$ 2,475,839</b>	<b>\$ 2,475,839</b>	<b>\$ 568,078</b>	<b>30%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 239,643	\$ 240,748	\$ 101,100	\$ 177,934	\$ 216,812	\$ (23,936)	-10%
53 - Employee Benefits	143,027	143,129	72,741	130,377	153,777	10,648	7%
54 - Supplies and Materials	65,359	66,281	2,499	28,790	22,000	(44,281)	-67%
55 - Other Operating Exp & Serv	179,526	190,526	50,157	170,144	993,221	802,695	421%
56 - Capital Outlay	39,105	39,105	14,651	29,105	220,189	181,084	463%
57 - Other Outgo	404,101	390,972	0	407,716	122,841	(268,131)	-69%
<b>TOTAL EXPENSES</b>	<b>\$ 1,070,761</b>	<b>\$ 1,070,761</b>	<b>\$ 241,148</b>	<b>\$ 944,066</b>	<b>\$ 1,728,840</b>	<b>\$ 658,079</b>	<b>61%</b>
<b>573 - Interfund Transfers Out</b>							
573 - Interfund Transfers Out (to Fund 10)	\$ 837,000	\$ 837,000	\$ 109,961	\$ 837,000	\$ 747,000	\$ (90,000)	-11%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 837,000</b>	<b>\$ 837,000</b>	<b>\$ 109,961</b>	<b>\$ 837,000</b>	<b>\$ 747,000</b>	<b>\$ (90,000)</b>	<b>-11%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 1,907,761</b>	<b>\$ 1,907,761</b>	<b>\$ 351,109</b>	<b>\$ 1,781,066</b>	<b>\$ 2,475,840</b>	<b>\$ 568,079</b>	<b>30%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ 1,671,468	\$ 694,773	\$ (1)	\$ (1)	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 15 - FACILITY RENTAL FUND

District Services	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 170,705	\$ 170,705	\$ 170,705	\$ 97,551	\$ 191,470	\$ 20,765	12%
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 150,846	\$ 150,846	\$ 150,846	\$ 155,371	\$ 155,371	\$ 4,525	3%
<b>TOTAL REVENUES</b>	<b>\$ 150,846</b>	<b>\$ 150,846</b>	<b>\$ 150,846</b>	<b>\$ 155,371</b>	<b>\$ 155,371</b>	<b>\$ 4,525</b>	<b>3%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 321,551</b>	<b>\$ 321,551</b>	<b>\$ 321,551</b>	<b>\$ 252,922</b>	<b>\$ 346,841</b>	<b>\$ 25,290</b>	<b>8%</b>
<b>5 - Expenses</b>							
55 - Other Operating Exp & Serv	\$ 27,000	\$ 27,000	\$ 20,120	\$ 27,000	\$ 27,000	\$ 0	0%
57 - Other Outgo / Contingency	97,551	97,551	0	28,922	122,841	25,290	26%
<b>TOTAL EXPENSES</b>	<b>\$ 124,551</b>	<b>\$ 124,551</b>	<b>\$ 20,120</b>	<b>\$ 55,922</b>	<b>\$ 149,841</b>	<b>\$ 25,290</b>	<b>20%</b>
<b>573 - Interfund Transfers Out</b>							
573 - Interfund Transfers Out (to Fund 10)	\$ 197,000	\$ 197,000	\$ 109,961	\$ 197,000	\$ 197,000	\$ 0	0%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 197,000</b>	<b>\$ 197,000</b>	<b>\$ 109,961</b>	<b>\$ 197,000</b>	<b>\$ 197,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 321,551</b>	<b>\$ 321,551</b>	<b>\$ 130,081</b>	<b>\$ 252,922</b>	<b>\$ 346,841</b>	<b>\$ 25,290</b>	<b>8%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ 191,470	\$ 0	\$ 0	\$ 0	0%



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 15 - FACILITY RENTAL FUND

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 520,167	\$ 520,167	\$ 520,167	\$ 403,231	\$ 738,138	\$ 217,971	42%
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 449,000	\$ 449,000	\$ 438,999	\$ 449,000	\$ 449,000	\$ 0	0%
<b>TOTAL REVENUES</b>	<b>\$ 449,000</b>	<b>\$ 449,000</b>	<b>\$ 438,999</b>	<b>\$ 449,000</b>	<b>\$ 449,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 969,167</b>	<b>\$ 969,167</b>	<b>\$ 959,166</b>	<b>\$ 852,231</b>	<b>\$ 1,187,138</b>	<b>\$ 217,971</b>	<b>22%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 165,656	\$ 165,656	\$ 101,100	\$ 110,895	\$ 115,210	\$ (50,446)	-30%
53 - Employee Benefits	106,623	106,623	72,741	100,398	97,040	(9,583)	-9%
54 - Supplies and Materials	36,569	36,569	2,499	0	0	(36,569)	-100%
55 - Other Operating Exp & Serv	100,320	100,320	30,037	90,938	424,889	324,569	324%
56 - Capital Outlay	10,000	10,000	14,651	0	0	(10,000)	-100%
<b>TOTAL EXPENSES</b>	<b>\$ 419,168</b>	<b>\$ 419,168</b>	<b>\$ 221,028</b>	<b>\$ 302,231</b>	<b>\$ 637,139</b>	<b>\$ 217,971</b>	<b>52%</b>
<b>573 - Interfund Transfers Out</b>							
573 - Interfund Transfers Out (to Fund 10)	\$ 550,000	\$ 550,000	\$ 0	\$ 550,000	\$ 550,000	\$ 0	0%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 0</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 969,168</b>	<b>\$ 969,168</b>	<b>\$ 221,028</b>	<b>\$ 852,231</b>	<b>\$ 1,187,139</b>	<b>\$ 217,971</b>	<b>22%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ (1)	\$ (1)	\$ 738,138	\$ 0	\$ (1)	\$ 0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 15 - FACILITY RENTAL FUND

Evergreen Valley College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 417,043	\$ 417,043	\$ 417,043	\$ 475,913	\$ 741,860	\$ 324,817	78%
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 200,000	\$ 200,000	\$ 324,817	\$ 200,000	\$ 200,000	\$ 0	0%
<b>TOTAL REVENUES</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 324,817</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 617,043</b>	<b>\$ 617,043</b>	<b>\$ 741,860</b>	<b>\$ 675,913</b>	<b>\$ 941,860</b>	<b>\$ 324,817</b>	<b>53%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 73,987	\$ 75,092	\$ 0	\$ 67,039	\$ 101,602	\$ 26,510	35%
53 - Employee Benefits	36,404	36,506	0	29,979	56,737	20,231	55%
54 - Supplies and Materials	28,790	29,712	0	28,790	22,000	(7,712)	-26%
55 - Other Operating Exp & Serv	52,206	63,206	0	52,206	541,332	478,126	756%
56 - Capital Outlay	29,105	29,105	0	29,105	220,189	191,084	657%
57 - Other Outgo	306,550	293,421	\$ 0	378,794	\$ 0	(293,421)	-100%
<b>TOTAL EXPENSES</b>	<b>\$ 527,042</b>	<b>\$ 527,042</b>	<b>\$ 0</b>	<b>\$ 585,913</b>	<b>\$ 941,860</b>	<b>\$ 414,818</b>	<b>79%</b>
<b>573 - Interfund Transfers Out</b>							
573 - Interfund Transfers Out (to Fund 10)	\$ 90,000	\$ 90,000	\$ 0	\$ 90,000	\$ 0	\$ (90,000)	-100%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 0</b>	<b>\$ 90,000</b>	<b>\$ 0</b>	<b>\$ (90,000)</b>	<b>-100%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 617,042</b>	<b>\$ 617,042</b>	<b>\$ 0</b>	<b>\$ 675,913</b>	<b>\$ 941,860</b>	<b>\$ 324,818</b>	<b>53%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 1	\$ 1	\$ 741,860	\$ 0	\$ 0	\$ (1)	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 16 - COMMUNITY COLLEGE CENTER FOR ECONOMIC MOBILITY

Community College Center for Economic Mobility	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 99,614	\$ 99,614	\$ 99,614	\$ 127,237	\$ 468,399	\$ 368,785	
<b>48 - Revenue</b>							
48830 - Contract Classes & Premiums Other Funds (Corporate Sales & Other Contract Services)	\$ 1,008,000	\$ 1,008,000	\$ 644,161	\$ 1,733,000	\$ 1,448,000	\$ 440,000	44%
48980 - PBO/Indirect Cost (from Fund 17)	266,371	278,904	240,401	94,348	112,486	(166,418)	-60%
48990 - Interfund Trans In (from Fund 10)	529,320	529,320	529,011	542,238	568,416	39,096	7%
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 1,803,691</b>	<b>\$ 1,816,224</b>	<b>\$ 1,413,573</b>	<b>\$ 2,369,586</b>	<b>\$ 2,128,902</b>	<b>\$ 312,678</b>	<b>17%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 1,903,305</b>	<b>\$ 1,915,838</b>	<b>\$ 1,513,187</b>	<b>\$ 2,496,823</b>	<b>\$ 2,597,301</b>	<b>\$ 681,463</b>	<b>36%</b>
<b>5 - Expenses</b>							
51 - Certificated Salaries	\$ 174,731	\$ 64,199	\$ 65,469	\$ 198,374	\$ 210,688	\$ 146,489	228%
52 - Classified Salaries	822,421	924,999	506,663	1,123,314	1,156,666	231,667	25%
53 - Employee Benefits	453,160	461,114	276,099	632,435	629,462	168,348	37%
54 - Supplies and Materials	66,849	66,849	20,248	87,510	66,296	(553)	-1%
55 - Other Operating Exp & Serv	364,683	364,683	109,211	426,837	459,221	94,538	26%
56 - Capital Outlay	7,000	7,000	2,019	7,000	7,000	0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 1,888,844</b>	<b>\$ 1,888,844</b>	<b>\$ 979,709</b>	<b>\$ 2,475,470</b>	<b>\$ 2,529,333</b>	<b>\$ 640,489</b>	<b>34%</b>
<b>573 - Interfund Transfers Out</b>							
573 - Interfund Transfers Out (to Fund 10)	\$ 0	\$ 0	\$ 65,079	\$ 0	\$ 0	\$ 0	
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 65,079</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 1,888,844</b>	<b>\$ 1,888,844</b>	<b>\$ 1,044,788</b>	<b>\$ 2,475,470</b>	<b>\$ 2,529,333</b>	<b>\$ 640,489</b>	<b>34%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 14,461	\$ 26,994	\$ 468,399	\$ 21,353	\$ 67,968	\$ 40,974	152%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 17 - RESTRICTED FUND

<b>Consolidated</b>	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<i>Beginning Fund Balance, July 1st</i>	\$ 0	\$ 0	\$ 0	\$ (3)	\$ (350,782)	\$ (350,782)	0%
<b>INCOME</b>							
Federal Revenue	\$ 4,904,090	\$ 5,540,186	\$ 3,519,867	\$ 4,887,293	\$ 4,942,266	\$ (597,921)	-11%
State Revenue	34,310,661	36,632,915	25,766,363	26,956,200	30,034,066	(6,598,849)	-18%
Local Revenue	114,222	381,063	337,362	78,226	97,057	(284,006)	-75%
<b>SUBTOTAL INCOME</b>	<b>39328973</b>	<b>\$ 42,554,164</b>	<b>\$ 29,623,592</b>	<b>\$ 31,921,719</b>	<b>\$ 35,073,389</b>	<b>\$ (7,480,776)</b>	<b>-18%</b>
Transfers-In	427,904	202,665	115,749	304,314	306,678	104,013	51%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 39,756,877</b>	<b>\$ 42,756,829</b>	<b>\$ 29,739,341</b>	<b>\$ 32,226,033</b>	<b>\$ 35,380,067</b>	<b>\$ (7,376,763)</b>	<b>-17%</b>
<b>TOTAL BUDGET RESOURCES W FUND BALANCE</b>	<b>\$ 39,756,877</b>	<b>\$ 42,756,829</b>	<b>\$ 29,739,341</b>	<b>\$ 32,226,030</b>	<b>\$ 35,029,285</b>	<b>\$ (7,727,545)</b>	<b>-18%</b>
<b>EXPENDITURES</b>							
<b>FEDERAL</b>							
10195 - SEAASE	\$ 288,170	\$ 338,170	\$ 163,805	\$ 292,670	\$ 292,670	\$ (45,500)	-13%
10195 - SEAASE - PY C/O	281,245	281,245	281,245	288,169	174,365	(106,880)	-38%
10201 - Federal Work Study	695,593	660,863	553,394	695,593	695,593	34,730	5%
10302 - Upward Bound	337,332	376,681	0	337,332	337,332	(39,349)	-10%
10302 - Upward Bound - PY C/O	292,580	347,275	339,859	336,058	384,097	36,822	11%
10303 - Talent Search	349,920	373,911	240,864	349,920	390,737	16,826	5%
10303 - Talent Search - PY C/O	176,569	176,569	176,569	75,000	133,047	(43,522)	-25%
10401 - Perkins, Title I-C (VTEA)	349,541	349,541	349,541	349,541	366,494	16,953	5%
10406 - Perkins, Title I-C Reserve	82,754	82,754	82,754	82,754	92,391	9,637	12%
10607 - WIA/WIOA Acc. Technest - PY C/O	13,478	13,478	12,253	0	0	(13,478)	-100%
10607 - WIA/WIOA Acc. Technest -Transfers-Out	0	0	1,225	0	0	0	0%
10648 - Silicon Valley High Tech Ap. - PY C/O	266,173	160,655	34,500	126,155	126,155	(34,500)	-21%
10704 - Title V Grant - Year 4 - PY C/O	138,234	138,234	138,234	0	0	(138,234)	-100%
10705 - Title V Grant - Year 5	466,295	582,017	129,838	0	0	(582,017)	-100%
10705 - Title V Grant - Year 5 - PY C/O	0	0	0	400,000	452,179	452,179	0%
10712 - Title V Cult. Execl. - Year 2 - PY C/O	156,923	156,923	156,923	50,000	0	(156,923)	-100%
10713 - Title V Cult. Execl. - Year 3 - PY C/O	299,778	299,778	299,778	50,000	0	(299,778)	-100%
10714 - Title V Cult. Execl. - Year 4	649,860	881,304	395,849	0	0	(881,304)	-100%
10714 - Title V Cult. Execl. - Year 4 - PY C/O	0	0	0	463,085	485,455	485,455	0%
10715 - Title V Cult. Execl. - Year 5	0	0	0	649,650	649,650	649,650	0%
10801 - Veteran Admin. Sup	875	5,180	1,475	0	0	(5,180)	-100%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 17 - RESTRICTED FUND

<b>Consolidated</b>	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
10801 - Veteran Admin. Sup - PY C/O	7,752	7,752	3,272	8,989	8,185	433	6%
10901 - NSF INCLUDES Alliance Yr 1	0	133,257	26,127	0	0	(133,257)	-100%
10901 - NSF INCLUDES Alliance Yr 1 - PY C/O	0	0	0	117,168	107,130	107,130	0%
10901 - NSF INCLUDES Alliance Yr 1 - Transfers-Out	0	10,326	2,609	8,539	7,717	(2,609)	-25%
10911 - NSF-Integrated Teacher Pathway	0	6,001	0	0	0	(6,001)	-100%
10911 - NSF-Integrated Teacher Pathway - PY C/O	0	0	0	0	6,001	6,001	0%
11101 - TANF	85,636	84,980	84,980	84,980	84,527	(453)	-1%
11206 - Child Development	10,000	9,200	9,200	10,000	10,000	800	9%
11206 - Child Development - PY C/O	0	800	800	0	0	(800)	-100%
11208 - YESS Independent Living Program	22,500	22,500	22,500	22,500	22,500	0	0%
11301 - CalFresh	0	66,529	40,603	130,457	130,457	63,928	96%
11301 - CalFresh - PY C/O	0	0	0	11,642	36,051	36,051	0%
11301 - CalFresh - Transfers-Out	0	0	4,060	14,210	16,651	16,651	0%
<b>SUBTOTAL - FEDERAL</b>	<b>\$ 4,971,208</b>	<b>\$ 5,565,923</b>	<b>\$ 3,552,257</b>	<b>\$ 4,954,412</b>	<b>\$ 5,009,384</b>	<b>\$ (556,539)</b>	<b>-10%</b>
<b>STATE</b>							
20201 - EOPS	\$ 1,895,846	\$ 1,897,692	\$ 1,866,877	\$ 1,895,846	\$ 1,867,410	\$ (30,282)	-2%
20301 - Disabled Students	1,190,288	1,338,508	1,342,235	1,271,881	1,403,852	65,344	5%
20301 - Disabled Students - PY C/O	0	259	259	0	0	(259)	-100%
20303 - Active Minds Chapter Launch	250	250	250	0	0	(250)	-100%
20400 - Student Equity & Achievement	4,645,527	4,656,751	3,729,521	216,909	4,650,612	(6,139)	0%
20400 - Student Equity & Achievement PY C/O	958,259	973,508	973,508	834,787	963,525	(9,983)	-1%
20401 - Student Success	2,797,700	2,804,474	2,533,355	2,797,700	2,800,660	(3,814)	0%
20401 - Student Success - PY C/O	291,902	291,902	291,902	353,814	307,522	15,620	5%
20402 - Student Equity	1,446,064	1,449,540	1,070,081	1,446,064	1,447,772	(1,768)	0%
20402 - Student Equity - PY C/O	372,997	372,997	372,997	337,462	379,351	6,354	2%
21518 - Year 2 Basic Skills - PY C/O	293,360	308,609	308,609	0	0	(308,609)	-100%
21519 - Year 1 Basic Skills	401,763	402,737	126,085	401,763	402,180	(557)	0%
21519 - Year 1 Basic Skills - PY C/O	0	0	0	143,511	276,652	276,652	0%
20403 - Hunger Free Campus Support	0	100,073	13,172	0	0	(100,073)	-100%
20403 - Hunger Free Campus Sup. - PY C/O	14,284	14,284	14,284	78,832	88,236	73,952	518%
20404 - Innovation in Higher Ed. - PY C/O	1,630,193	1,630,193	531,753	1,038,891	1,098,440	(531,753)	-33%
20404 - Innovation in Higher Ed. - Transfers-Out	76,923	76,923	31,986	39,957	44,937	(31,986)	-42%
20406 - One Time Emerg Aid (Dreamer) - PY C/O	46,237	46,237	46,237	0	0	(46,237)	-100%
20407 - Non-Credit SSSP Allocation	1,512	1,515	1,515	1,512	1,515	0	0%
20408 - Veteran Resource Center	0	50,707	0	24,685	35,398	(15,309)	-30%
20408 - Veteran Resource Center - PY C/O	22,033	22,033	17,452	49,685	50,707	28,674	130%
20702 - IEPI Innovation & Effectiveness	0	200,000	101,413	0	0	(200,000)	-100%
20702 - IEPI Innovation & Effectiveness PY C/O	0	0	0	80,000	97,810	97,810	0%
20711 - Umoja Community Edu Foundation	0	32,000	1,492	0	0	(32,000)	-100%
20711 - Umoja Community Edu Foundation - PY C/O	0	0	0	22,000	30,508	30,508	0%
20801 - Apprenticeship	557,881	557,881	361,211	557,881	565,996	8,115	1%
20801 - Apprenticeship - PY C/O	50,092	50,092	23,237	30,092	39,918	(10,174)	-20%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 17 - RESTRICTED FUND

Consolidated	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
20811 - CA Apprenticeship Init (CAI)	115,876	115,876	22,298	0	0	(115,876)	-100%
20811 - CA Apprenticeship Init (CAI) - PY C/O	347,521	347,521	131,866	322,429	303,958	(43,563)	-13%
20811 - CA Apprenticeship Init (CAI) - Transfers-Out	0	0	5,275	0	0	0	0%
21001 - CalWORKS County Excess	380,039	380,039	359,843	380,039	380,039	0	0%
21201 - CalWORKS State Program	461,887	471,368	450,454	440,973	444,324	(27,044)	-6%
21301 - SFAA - BFAP	886,861	719,758	684,571	815,171	797,979	78,221	11%
21302 - Financial Aid Technology	268,326	268,326	47,517	72,520	74,082	(194,244)	-72%
21302 - Financial Aid Technology - PY C/O	0	0	0	196,497	220,809	220,809	0%
21401 - Block Grant - Instr. Support	100,548	100,548	12,628	100,548	207,521	106,973	106%
21401 - Block Grant - Instr. Support - PY C/O	382,716	382,717	181,548	210,111	289,090	(93,627)	-24%
21501 - Block Grant - Phys Plant 16-17 - PY C/O	313,481	313,481	84,717	0	82,061	(231,420)	-74%
21502 - Block Grant - Phys Plant 17-18 - PY C/O	367,179	367,179	146,872	220,307	220,307	(146,872)	-40%
21503 - Block Grant - Phys Plant 18-19	200,548	200,548	60,219	0	140,329	(60,219)	-30%
21503 - Block Grant - Phys Plant 18-19 - PY C/O	0	0	0	90,329	0	0	0%
21504 - Block Grant - Phys Plant 19-20	0	0	0	200,548	150,882	150,882	0%
22004 - Guided Pathways	481,419	481,419	36,926	329,183	329,183	(152,236)	-32%
22004 - Guided Pathways - PY C/O	289,999	289,999	289,999	398,872	407,608	117,609	41%
22005 - Student Success Completion	996,169	1,372,169	1,337,152	1,146,169	1,519,528	147,359	11%
22005 - Student Success Completion - PY C/O	78,414	78,414	78,414	20,000	35,017	(43,397)	-55%
22301 - CARE	202,706	211,888	211,888	202,706	188,381	(23,507)	-11%
22500 - Lottery - Prop 20	600,000	600,000	187,512	600,000	600,000	0	0%
22500 - Lottery - Prop 20 - PY C/O	465,024	491,940	94,361	510,000	810,726	318,786	65%
22591 - Classified Professional Development	0	62,664	0	0	0	(62,664)	-100%
22591 - Classified Professional Development - PY C/O	0	0	0	62,664	62,664	62,664	0%
22597 - Staff Diversity	50,000	50,000	0	50,000	50,000	0	0%
22597 - Staff Diversity - PY C/O	66,522	66,522	44,280	64,240	72,243	5,721	9%
24402 - CA College Promise Innov. - PY C/O	862,693	850,132	813,703	0	38,780	(811,352)	-95%
24402 - CA College Promise Innov. - Transfers-Out	21,445	34,006	32,549	0	1,711	(32,295)	-95%
25105 - Prop 39 Clean Energy (SMCCCD)	65,000	65,000	65,000	0	0	(65,000)	-100%
25402 - Waste Water Training - PY C/O	17,693	0	0	0	0	0	0%
25600 - Nursing Education	189,979	189,979	189,979	189,979	189,979	0	0%
25600 - Nursing Education - Transfers-Out	7,599	7,599	7,599	7,599	7,599	0	0%
25617 - BayClean	0	89,546	89,546	0	0	(89,546)	-100%
25619 - Adult Education Block Grant	1,419,650	1,419,650	792,899	1,419,650	1,419,650	0	0%
25619 - Adult Ed Blck Grnt - PY C/O	0	0	0	484,019	626,781	626,781	0%
25619 - Adult Ed Blck Grnt - Transfers-Out	70,983	70,983	40,197	85,809	101,769	30,786	43%
25621 - Adult Ed Blck Grnt - PY C/O	827,655	827,655	826,705	0	0	(827,655)	-100%
25621 - Adult Ed Blck Grnt - Transfers-Out	41,342	41,342	41,342	0	0	(41,342)	-100%
25699 - State PERS On-Behalf Payment	0	296,623	296,623	0	302,111	5,488	2%
25700 - State STRS On-Behalf Payment	0	497,382	484,865	0	239,033	(258,349)	-52%
25702 - California College Promise	239,862	443,923	212,577	239,862	919,542	475,619	107%
25702 - California College Promise - PY C/O	0	0	0	238,000	231,346	231,346	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 17 - RESTRICTED FUND

<b>Consolidated</b>	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
26201 - Strong Workforce Prog , Y3 - PY C/O	465,634	465,634	465,634	372,830	390,379	(75,255)	-16%
26202 - Strong Workforce Prog , Y2- PY C/O	2,062,140	2,062,140	1,671,761	1,491,949	1,741,061	(321,079)	-16%
26203 - Strong Workforce Program	2,450,021	2,392,683	650,248	2,342,613	2,235,303	(157,380)	-7%
26204 - Strong Workforce Regional	1,263,643	1,275,992	0	1,263,643	1,381,218	105,226	8%
26205 - Strong Workforce Regional, Y2 - PY C/O	1,263,643	1,263,643	515,009	1,263,643	1,275,992	12,349	1%
26206 - Strong Workforce Regional, Y3 - PY C/O	953,560	953,560	953,560	709,011	748,633	(204,927)	-21%
26307 - Integrating Entrprnshp (ISPIC)	10,000	10,000	10,000	0	0	(10,000)	-100%
26308 - CTE Enhancement Fund - PY C/O	0	0	0	0	4,999	4,999	0%
26309 - SVETP - PY C/O	3,908,542	3,906,334	3,890,427	0	0	(3,906,334)	-100%
26309 - SVETP - Transfers-Out	154,046	156,253	156,253	0	0	(156,253)	-100%
26310 - MetroEd Silicon Vly Career - PY C/O	138,384	138,384	138,384	0	0	(138,384)	-100%
26311 - CTE Data Locked - PY C/O	50,000	50,000	50,000	0	0	(50,000)	-100%
26312 - East Side Alliance Career	0	60,000	60,000	0	0	(60,000)	-100%
26312 - East Side Alliance Career - PY C/O	0	104,375	104,375	0	0	(104,375)	-100%
26313 - Campus Safety & Sexual Assault - PY C/O	33,372	33,372	10,264	20,000	23,108	(10,264)	-31%
26314 - Gig Economy - PY C/O	10,000	25,000	25,000	0	0	(25,000)	-100%
26315 - WIOA Title II	0	40,000	40,000	0	0	(40,000)	-100%
26316 - Linking Business Advise (ISPIC)	0	4,808	4,808	0	0	(4,808)	-100%
26316 - Linking Business Advise (ISPIC) - PY C/O	0	192	192	0	0	(192)	-100%
26317 - Improving Online CTE Pathways	0	0	0	0	500,000	500,000	0%
26318 - OnLine Edu Inittive Grnt Prop	0	15,000	13,215	0	0	(15,000)	-100%
26319 - Deputy Sector Navigator	0	192,308	0	0	192,308	0	0%
26319 - Deputy Sector Navigator - Transfers-Out	0	7,692	0	0	7,692	0	0%
26402 - Mental Health Support Funds	0	100,958	32,893	0	0	(100,958)	-100%
26402 - Mental Health Support Funds - PY C/O	0	0	0	59,906	68,065	68,065	0%
<b>SUBTOTAL - STATE</b>	<b>\$ 34,671,446</b>	<b>\$ 37,113,430</b>	<b>\$ 26,210,349</b>	<b>\$ 27,193,394</b>	<b>\$ 30,972,654</b>	<b>\$ (6,140,776)</b>	<b>-17%</b>
<b>LOCAL</b>							
31601 - United Way Bay Area (UWBA)	\$ 0	\$ 196,176	\$ 192,331	\$ 0	\$ 0	\$ (196,176)	-100%
31601 - United Way Bay Area (UWBA) - PY C/O	44,126	44,200	44,200	44,126	3,845	(40,355)	-91%
31603 - CalEITC (UWBA)	0	6,000	375	0	0	(6,000)	-100%
31603 - CalEITC (UWBA) - PY C/O	0	0	0	0	5,625	5,625	0%
31611 - Mental Health (CalMHSA)	0	1,500	1,453	0	0	(1,500)	-100%
31613 - Kaiser Permanente	0	0	0	0	27,000	27,000	0%
31613 - Kaiser Permanente - Transfers-Out	0	0	0	0	3,000	3,000	0%
32405 - Gene Haas Foundation	0	10,000	0	0	0	(10,000)	-100%
32405 - Gene Haas Foundation - PY C/O	0	0	0	0	10,000	10,000	0%
32418 - SC County Office of ReEntry Svs	0	37,541	26,536	0	0	(37,541)	-100%
32418 - SC County Office of ReEntry Svs PY C/O	0	8,050	3,613	0	0	(8,050)	-100%
33406 - PG&E - WFI - PY C/O	11,600	11,600	0	11,600	11,600	0	0%
32425 - Educational Orientation Window - PY C/O	23,000	23,000	23,000	0	0	(23,000)	-100%
33507 - Dorothy D. Rupe Nursing	0	0	0	20,000	20,000	20,000	0%
33507 - Dorothy D. Rupe Nursing - PY C/O	31,970	31,970	28,983	0	2,987	(28,983)	-91%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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## 17 - RESTRICTED FUND

<b>Consolidated</b>	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
33513 - YESS - Foster Youth	0	7,500	3,500	0	7,500	0	0%
33513 - YESS - Foster Youth - PY C/O	0	0	0	0	4,000	4,000	0%
32804 - UC Regents Puente Project	1,500	1,500	1,500	1,500	1,500	0	0%
32804 - UC Regents Puente Project - PY C/O	1,648	1,648	1,648	1,000	0	(1,648)	-100%
34805 - Trash the Ash - PY C/O	378	378	378	0	0	(378)	-100%
<b>SUBTOTAL - LOCAL</b>	<b>\$ 114,222</b>	<b>\$ 381,063</b>	<b>\$ 327,517</b>	<b>\$ 78,226</b>	<b>\$ 97,057</b>	<b>\$ (284,006)</b>	<b>-75%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 39,756,876</b>	<b>\$ 43,060,416</b>	<b>\$ 30,090,123</b>	<b>\$ 32,226,032</b>	<b>\$ 36,079,095</b>	<b>\$ (6,981,321)</b>	<b>-16%</b>



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 17 - RESTRICTED FUND

District Services	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<b>INCOME</b>							
State Revenue	1,142,021	1,387,569	1,045,109	390,695	666,036	(721,533)	-52%
<b>SUBTOTAL INCOME</b>	<b>\$ 1,142,021</b>	<b>\$ 1,387,569</b>	<b>\$ 1,045,109</b>	<b>\$ 390,695</b>	<b>\$ 666,036</b>	<b>\$ (721,533)</b>	<b>-52%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 1,142,021</b>	<b>\$ 1,387,569</b>	<b>\$ 1,045,109</b>	<b>\$ 390,695</b>	<b>\$ 666,036</b>	<b>\$ (721,533)</b>	<b>-52%</b>
<b>EXPENDITURES</b>							
<b>STATE</b>							
20400 - Student Equity & Achievement	\$ 72,303	\$ 72,466	\$ 54,582	\$ 72,303	\$ 72,466	\$ 0	0%
20400 - Student Equity & Achievement PY C/O	45,440	45,440	45,440	3,973	17,883	(27,557)	-61%
20402 - Student Equity	72,303	72,466	54,582	72,303	72,466	0	0%
20402 - Student Equity - PY C/O	45,440	45,440	45,440	3,973	17,883	(27,557)	-61%
21302 - Financial Aid Technology	268,326	85,648	30,188	23,148	23,148	(62,500)	-73%
21302 - Financial Aid Technology - PY C/O	0	0	0	54,148	55,460	55,460	0%
21501 - Block Grant - Phys Plant 16-17 - PY C/O	98,688	98,688	4,994	0		(98,688)	-100%
21502 - Block Grant - Phys Plant 17-18 - PY C/O	146,872	146,872	146,872	0		(146,872)	-100%
21503 - Block Grant - Phys Plant 18-19	60,219	60,219	60,219	0		(60,219)	-100%
21504 - Block Grant - Phys Plant 19-20	0			60,219	71,681	71,681	0%
22591 - Classified Professional Development	0	62,664	0	0		(62,664)	-100%
22591 - Classified Professional Development - PY C/O	0	0	0	62,664	62,664	62,664	0%
22597 - Staff Diversity	50,000	50,000	0	50,000	50,000	0	0%
22597 - Staff Diversity - PY C/O	66,522	66,522	44,280	64,240	72,243	5,721	9%
24402 - CA College Promise Innov. - PY C/O	320,682	220,682	181,876	0	38,780	(181,902)	-82%
24402 - CA College Promise Innov. - Transfers-Out	12,969	8,987	7,276	0	1,711	(7,276)	-81%
25699 - State PERS On-Behalf Payment	0	296,623	296,623	0	302,111	5,488	2%
25700 - State STRS On-Behalf Payment	0	469,382	469,382	0	239,033	(230,349)	-49%
<b>SUBTOTAL - STATE</b>	<b>\$ 1,142,021</b>	<b>\$ 1,684,193</b>	<b>\$ 1,341,732</b>	<b>\$ 390,695</b>	<b>\$ 1,007,180</b>	<b>\$ (677,014)</b>	<b>-40%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 1,142,021</b>	<b>\$ 1,684,193</b>	<b>\$ 1,341,732</b>	<b>\$ 390,695</b>	<b>\$ 1,007,180</b>	<b>\$ (677,014)</b>	<b>-40%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 17 - RESTRICTED FUND

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<b>INCOME</b>							
Federal Revenue	\$ 2,371,353	\$ 2,726,324	\$ 1,668,279	\$ 2,258,864	\$ 2,255,595	\$ (470,729)	-17%
State Revenue	12,476,320	13,920,697	9,661,956	11,848,326	12,687,515	(1,233,182)	-9%
Local Revenue	26,148	87,739	56,672	2,500	17,125	(70,614)	-80%
<b>SUBTOTAL INCOME</b>	<b>\$ 14,873,821</b>	<b>\$ 16,734,760</b>	<b>\$ 11,386,907</b>	<b>\$ 14,109,690</b>	<b>\$ 14,960,235</b>	<b>\$ (1,774,525)</b>	<b>-11%</b>
Transfers-In	\$ 205,903	\$ 105,903	\$ 49,802	\$ 113,299	\$ 115,663	\$ 9,760	9%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 15,079,724</b>	<b>\$ 16,840,663</b>	<b>\$ 11,436,709</b>	<b>\$ 14,222,989</b>	<b>\$ 15,075,898</b>	<b>\$ (1,764,765)</b>	<b>-10%</b>
<b>EXPENDITURES</b>							
<b>FEDERAL</b>							
10201 - Federal Work Study	\$ 360,000	\$ 360,000	\$ 252,530	\$ 360,000	\$ 360,000	\$ 0	0%
10401 - Perkins, Title I-C (VTEA)	183,341	183,341	183,341	183,341	190,541	7,200	4%
10406 - Perkins, Title I-C Reserve	41,377	41,377	41,377	41,377	50,562	9,185	22%
10607 - WIA/WIOA Acc. Technest - PY C/O	13,478	13,478	12,253	0		(13,478)	-100%
10607 - WIA/WIOA Acc. Technest -Transfers-Out	0		1,225	0		0	0%
10704 - Title V Grant - Year 4 - PY C/O	138,234	138,234	138,234	0		(138,234)	-100%
10705 - Title V Grant - Year 5	466,295	582,017	129,838	0		(582,017)	-100%
10705 - Title V Grant - Year 5 - PY C/O	0			400,000	452,179	452,179	0%
10712 - Title V Culti. Excele - Year 2 - PY C/O	156,923	156,923	156,923	50,000		(156,923)	-100%
10713 - Title V Culti. Excele - Year 3 - PY C/O	299,778	299,778	299,778	50,000		(299,778)	-100%
10714 - Title V Culti. Excele - Year 4	649,860	881,304	395,849	0		(881,304)	-100%
10714 - Title V Culti. Excele - Year 4 - PY C/O	0			463,085	485,455	485,455	0%
10715 - Title V Culti. Excele - Year 5	0			649,650	649,650	649,650	0%
10801 - Veteran Admin. Sup	0	2,460		0		(2,460)	-100%
10801 - Veteran Admin. Sup - PY C/O	7,144	7,144	2,664	7,144	6,940	(204)	-3%
10911 - NSF-Integrated Teacher Pathway	0	6,001	0	0	0	(6,001)	-100%
10911 - NSF-Integrated Teacher Pathway - PY C/O	0			0	6,001	6,001	0%
11101 - TANF	44,923	44,267	44,267	44,267	44,267	0	0%
11206 - Child Development	10,000	9,200	9,200	10,000	10,000	800	9%
11206 - Child Development - PY C/O	0	800	800	0		(800)	-100%
<b>SUBTOTAL - FEDERAL</b>	<b>\$ 2,371,353</b>	<b>\$ 2,726,324</b>	<b>\$ 1,668,279</b>	<b>\$ 2,258,864</b>	<b>\$ 2,255,595</b>	<b>\$ (470,729)</b>	<b>-17%</b>
<b>STATE</b>							
20201 - EOPS	\$ 998,339	\$ 1,000,185	\$ 1,000,185	\$ 998,339	\$ 948,422	\$ (51,763)	-5%
20301 - Disabled Students	820,487	887,114	887,114	820,487	905,185	18,071	2%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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## 17 - RESTRICTED FUND

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
20301 - Disabled Students - PY C/O	0	169	169	0		(169)	-100%
20400 - Student Equity & Achievement	2,188,734	2,193,656	1,781,460	72,303	2,193,656	0	0%
20400 - Student Equity & Achievement PY C/O	361,884	368,794	368,794	310,841	448,492	79,698	22%
20401 - Student Success	1,316,359	1,319,319	1,319,319	1,316,359	1,319,319	0	0%
20401 - Student Success - PY C/O	0			0	36,403	36,403	0%
20402 - Student Equity	686,880	688,425	455,390	686,880	688,425	0	0%
20402 - Student Equity - PY C/O	195,475	195,475	195,475	171,720	232,928	37,453	19%
21518 - Year 2 Basic Skills - PY C/O	166,409	173,319	173,319	0	0	(173,319)	-100%
21519 - Year 1 Basic Skills	185,495	185,912	6,751	185,495	185,912	0	0%
21519 - Year 1 Basic Skills - PY C/O	0			139,121	179,161	179,161	0%
20403 - Hunger Free Campus Support	0	44,208	4,602	0		(44,208)	-100%
20403 - Hunger Free Campus Sup. - PY C/O	12,241	12,241	12,241	33,156	40,941	28,700	234%
20404 - Innovation in Higher Ed. - PY C/O	330,500	330,500	28,399	165,250	302,101	(28,399)	-9%
20406 - One Time Emerg Aid (Dreamer) - PY C/O	46,237	46,237	46,237	0		(46,237)	-100%
20407 - Non-Credit SSSP Allocation	1,512	1,515	1,515	1,512	1,515	0	0%
20408 - Veteran Resource Center	0	26,022	0	0	17,699	(8,323)	-32%
20408 - Veteran Resource Center - PY C/O	0			25,000	26,022	26,022	0%
20702 - IEPI Innovation & Effectiveness	0	200,000	101,413	0		(200,000)	-100%
20702 - IEPI Innovation & Effectiveness PY C/O	0			80,000	97,810	97,810	0%
20711 - Umoja Community Edu Foundation	0	16,000	1,492	0		(16,000)	-100%
20711 - Umoja Community Edu Foundation - PY C/O	0			12,000	14,508	14,508	0%
20801 - Apprenticeship	557,881	557,881	361,211	557,881	565,996	8,115	1%
20801 - Apprenticeship - PY C/O	50,092	50,092	23,237	30,092	39,918	(10,174)	-20%
20811 - CA Apprenticeship Init (CAI) - PY C/O	347,521	347,521	131,866	240,000	210,380	(137,141)	-39%
20811 - CA Apprenticeship Init (CAI) - Transfers-Out	0		5,275	0		0	0%
21001 - CalWORKS County Excess	215,660	215,660	199,328	215,660	215,660	0	0%
21201 - CalWORKS State Program	252,411	253,934	233,020	231,497	233,098	(20,836)	-8%
21301 - SFAA - BFAP	483,621	378,064	342,877	411,931	402,649	24,585	7%
21302 - Financial Aid Technology	0	88,949	0	24,040	25,305	(63,644)	-72%
21302 - Financial Aid Technology - PY C/O	0			88,949	88,949	88,949	0%
21401 - Block Grant - Instr. Support	70,438	70,438	12,628	70,438	100,000	29,562	42%
21401 - Block Grant - Instr. Support - PY C/O	80,356	80,356	80,356	30,000	57,811	(22,545)	-28%
21501 - Block Grant - Phys Plant 16-17 - PY C/O	54,536	54,536	1,527	0		(54,536)	-100%
21503 - Block Grant - Phys Plant 18-19	50,000	50,000		0	50,000	0	0%
21504 - Block Grant - Phys Plant 19-20	0			50,000	43,361	43,361	0%
22004 - Guided Pathways	216,885	216,885	0	108,738	108,738	(108,147)	-50%
22004 - Guided Pathways - PY C/O	129,966	129,966	129,966	180,000	180,000	50,034	38%
22005 - Student Success Completion	305,754	381,754	346,737	305,754	400,842	19,088	5%
22005 - Student Success Completion - PY C/O	38,000	38,000	38,000	20,000	35,017	(2,983)	-8%
22301 - CARE	100,675	109,857	109,857	100,675	93,560	(16,297)	-15%
22500 - Lottery - Prop 20	288,000	288,000	187,512	288,000	288,000	0	0%
22500 - Lottery - Prop 20 - PY C/O	179,109	192,567	94,361	198,000	199,353	6,786	4%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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## 17 - RESTRICTED FUND

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
24402 - CA College Promise Innov. - PY C/O	334,397	371,836	371,751	0		(371,836)	-100%
24402 - CA College Promise Innov. - Transfers-Out	0	14,785	14,870	0		(14,785)	-100%
25617 - BayClean	0	89,546	89,546	0		(89,546)	-100%
25619 - Adult Education Block Grant	250,000	250,000	203,962	250,000	250,000	0	0%
25619 - Adult Ed Blck Grnt - PY C/O	0			87,500	46,068	46,068	0%
25621 - Adult Ed Blck Grnt - PY C/O	132,598	132,598	132,598	0		(132,598)	-100%
25702 - California College Promise	0	154,061	26,594	0	345,268	191,207	124%
25702 - California College Promise - PY C/O	0			150,000	127,467	127,467	0%
26201 - Strong Workforce Prog , Y3 - PY C/O	198,116	198,116	198,116	0		(198,116)	-100%
26202 - Strong Workforce Prog , Y2 - PY C/O	868,316	868,316	868,316	868,316	933,452	65,136	8%
26203 - Strong Workforce Program	1,102,509	1,319,495	384,669	1,287,075	1,319,495	0	0%
26204 - Strong Workforce Regional	569,018	686,593	0	569,018	686,593	0	0%
26205 - Strong Workforce Regional, Y2 - PY C/O	569,018	569,018	195,962	569,018	686,593	117,575	21%
26206 - Strong Workforce Regional, Y3 - PY C/O	343,724	343,724	343,724	343,724	373,055	29,331	9%
26309 - SVETP - PY C/O	99,090	299,090	296,418	0	0	(299,090)	-100%
26310 - MetroEd Silicon Vly Career - PY C/O	18,232	18,232	18,232	0		(18,232)	-100%
26313 - Campus Safety & Sexual Assault - PY C/O	16,365	16,365	3,622	10,000	12,743	(3,622)	-22%
26314 - Gig Economy - PY C/O	0	15,000	15,000	0		(15,000)	-100%
26315 - WIOA Title II	0	12,000	12,000	0		(12,000)	-100%
26316 - Linking Business Advise (ISPIC)	0	4,808	4,808	0		(4,808)	-100%
26316 - Linking Business Advise (ISPIC) - PY C/O	0	192	192	0		(192)	-100%
26402 - Mental Health Support Funds	0	45,341	0	0	0	(45,341)	-100%
26402 - Mental Health Support Funds - PY C/O	0			40,000	45,341	45,341	0%
<b>SUBTOTAL - STATE</b>	<b>\$ 12,682,222</b>	<b>\$ 14,040,217</b>	<b>\$ 9,711,759</b>	<b>\$ 11,961,624</b>	<b>\$ 13,161,063</b>	<b>\$ (879,154)</b>	<b>-6%</b>
<b>LOCAL</b>							
31603 - CalEITC (UWBA)	\$ 0	\$ 6,000	\$ 375	\$ 0	\$ 0	\$ (6,000)	-100%
31603 - CalEITC (UWBA) - PY C/O	0			0	5,625	5,625	0%
32405 - Gene Haas Foundation	0	10,000		0		(10,000)	-100%
32405 - Gene Haas Foundation - PY C/O	0			0	10,000	10,000	0%
32418 - SC County Office of ReEntry Svs	0	37,541	26,536	0		(37,541)	-100%
32418 - SC County Office of ReEntry Svs PY C/O	0	8,050	3,613	0		(8,050)	-100%
32425 - Educational Orientation Window - PY C/O	23,000	23,000	23,000	0		(23,000)	-100%
32804 - UC Regents Puente Project	1,500	1,500	1,500	1,500	1,500	0	0%
32804 - UC Regents Puente Project - PY C/O	1,648	1,648	1,648	1,000	0	(1,648)	-100%
<b>SUBTOTAL - LOCAL</b>	<b>\$ 26,148</b>	<b>\$ 87,739</b>	<b>\$ 56,672</b>	<b>\$ 2,500</b>	<b>\$ 17,125</b>	<b>\$ (70,614)</b>	<b>-80%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 15,079,723</b>	<b>\$ 16,854,280</b>	<b>\$ 11,436,710</b>	<b>\$ 14,222,989</b>	<b>\$ 15,433,783</b>	<b>\$ (1,420,497)</b>	<b>-0.084</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 17 - RESTRICTED FUND

Evergreen Valley College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<b>INCOME</b>							
Federal Revenue	\$ 2,532,737	\$ 2,670,279	\$ 1,822,852	\$ 2,502,722	\$ 2,571,824	\$ (98,456)	-4%
State Revenue	15,305,949	16,294,278	10,583,839	13,332,772	15,212,441	(1,081,837)	-7%
Local Revenue	32,348	41,348	34,314	20,000	34,487	(6,861)	-17%
<b>SUBTOTAL INCOME</b>	<b>\$ 17,871,034</b>	<b>\$ 19,005,905</b>	<b>\$ 12,441,005</b>	<b>\$ 15,855,494</b>	<b>\$ 17,818,752</b>	<b>\$ (1,187,153)</b>	<b>-0.062</b>
Transfers-In	\$ 222,001	\$ 96,762	\$ 65,947	\$ 191,015	\$ 191,015	\$ 94,253	97%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 18,093,035</b>	<b>\$ 19,102,667</b>	<b>\$ 12,506,952</b>	<b>\$ 16,046,509</b>	<b>\$ 18,009,767</b>	<b>\$ (1,092,900)</b>	<b>-0.057</b>
<b>EXPENDITURES</b>							
<b>FEDERAL</b>							
10195 - SEAASE	\$ 288,170	\$ 338,170	\$ 163,805	\$ 292,670	\$ 292,670	\$ (45,500)	-13%
10195 - SEAASE - PY C/O	281,245	281,245	281,245	288,169	174,365	(106,880)	-38%
10201 - Federal Work Study	335,593	300,863	300,864	335,593	335,593	34,730	12%
10302 - Upward Bound	337,332	376,681		337,332	337,332	(39,349)	-10%
10302 - Upward Bound - PY C/O	292,580	347,275	339,859	336,058	384,097	36,822	11%
10303 - Talent Search	349,920	373,911	240,864	349,920	390,737	16,826	5%
10303 - Talent Search - PY C/O	176,569	176,569	176,569	75,000	133,047	(43,522)	-25%
10401 - Perkins, Title I-C (VTEA)	166,200	166,200	166,200	166,200	175,953	9,753	6%
10406 - Perkins, Title I-C Reserve	41,377	41,377	41,377	41,377	41,829	452	1%
10648 - Silicon Valley High Tech Ap. - PY C/O	266,173	160,655	34,500	126,155	126,155	(34,500)	-21%
10801 - Veteran Admin. Sup	875	2,720	1,475	0		(2,720)	-100%
10801 - Veteran Admin. Sup - PY C/O	608	608	608	1,845	1,245	637	105%
11101 - TANF	40,713	40,713	40,713	40,713	40,260	(453)	-1%
11208 - YESS Independent Living Program	22,500	22,500	22,500	22,500	22,500	0	0%
11301 - CalFresh	0	66,529	40,603	130,457	130,457	63,928	96%
11301 - CalFresh - PY C/O	0			11,642	36,051	36,051	0%
11301 - CalFresh - Transfers-Out	0	6,653	4,060	14,210	16,651	16,651	250%
<b>SUBTOTAL - FEDERAL</b>	<b>\$ 2,599,855</b>	<b>\$ 2,702,669</b>	<b>\$ 1,855,242</b>	<b>\$ 2,569,841</b>	<b>\$ 2,638,942</b>	<b>\$ (63,727)</b>	<b>-2%</b>
<b>STATE</b>							
20201 - EOPS	\$ 897,507	\$ 897,507	\$ 866,692	\$ 897,507	\$ 918,988	\$ 21,481	2%
20301 - Disabled Students	369,801	451,394	455,121	451,394	498,667	47,273	10%
20301 - Disabled Students - PY C/O	0	90	90	0		(90)	-100%
20303 - Active Minds Chapter Launch	250	250	250	0		(250)	-100%
20400 - Student Equity & Achievement	2,384,490	2,390,629	1,893,479	72,303	2,384,490	(6,139)	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 17 - RESTRICTED FUND

Evergreen Valley College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
20400 - Student Equity & Achievement PY C/O	550,935	559,274	559,274	519,973	497,150	(62,124)	-11%
20401 - Student Success	1,481,341	1,485,155	1,214,036	1,481,341	1,481,341	(3,814)	0%
20401 - Student Success - PY C/O	291,902	291,902	291,902	353,814	271,119	(20,783)	-7%
20402 - Student Equity	686,881	688,649	560,109	686,881	686,881	(1,768)	0%
20402 - Student Equity - PY C/O	132,082	132,082	132,082	161,769	128,540	(3,542)	-3%
21518 - Year 2 Basic Skills - PY C/O	126,951	135,290	135,290			(135,290)	-100%
21519 - Year 1 Basic Skills	216,268	216,825	119,334	216,268	216,268	(557)	0%
21519 - Year 1 Basic Skills - PY C/O				4,390	97,491	97,491	0%
20403 - Hunger Free Campus Support		55,865	8,570	0		(55,865)	-100%
20403 - Hunger Free Campus Sup. - PY C/O	2,043	2,043	2,043	45,676	47,295	45,252	
20404 - Innovation in Higher Ed. - PY C/O	1,299,693	1,299,693	503,354	873,641	796,339	(503,354)	-39%
20404 - Innovation in Higher Ed. - Transfers-Out	76,923	76,923	31,986	39,957	44,937	(31,986)	-42%
20408 - Veteran Resource Center	0	24,685		24,685	17,699	(6,986)	-28%
20408 - Veteran Resource Center - PY C/O	22,033	22,033	17,452	24,685	24,685	2,652	12%
20711 - Umoja Community Edu Foundation	0	16,000		0		(16,000)	-100%
20711 - Umoja Community Edu Foundation - PY C/O	0			10,000	16,000	16,000	0%
21001 - CalWORKS County Excess	164,379	164,379	160,515	164,379	164,379	0	0%
21201 - CalWORKS State Program	209,476	217,434	217,434	209,476	211,226	(6,208)	-3%
21301 - SFAA - BFAP	403,240	341,694	341,694	403,240	395,330	53,636	16%
21302 - Financial Aid Technology	0	93,729	17,329	25,332	25,629	(68,100)	-73%
21302 - Financial Aid Technology - PY C/O	0			53,400	76,400	76,400	0%
21401 - Block Grant - Instr. Support	30,110	30,110		30,110	107,521	77,411	257%
21401 - Block Grant - Instr. Support - PY C/O	302,360	302,361	101,192	180,111	231,279	(71,082)	-24%
21501 - Block Grant - Phys Plant 16-17 - PY C/O	160,257	160,257	78,196	0	82,061	(78,196)	-49%
21502 - Block Grant - Phys Plant 17-18 - PY C/O	220,307	220,307		220,307	220,307	0	0%
21503 - Block Grant - Phys Plant 18-19	90,329	90,329		0	90,329	0	0%
21503 - Block Grant - Phys Plant 18-19 - PY C/O	0			90,329		0	0%
21504 - Block Grant - Phys Plant 19-20	0			90,329	35,840	35,840	0%
22004 - Guided Pathways	264,534	264,534	36,926	220,445	220,445	(44,089)	-17%
22004 - Guided Pathways - PY C/O	160,033	160,033	160,033	218,872	227,608	67,575	42%
22005 - Student Success Completion	690,415	990,415	990,415	840,415	1,118,686	128,271	13%
22005 - Student Success Completion - PY C/O	40,414	40,414	40,414	0	0	(40,414)	-100%
22301 - CARE	102,031	102,031	102,031	102,031	94,821	(7,210)	-7%
22500 - Lottery - Prop 20	312,000	312,000	0	312,000	312,000	0	0%
22500 - Lottery - Prop 20 - PY C/O	285,915	299,373	0	312,000	611,373	312,000	104%
24402 - CA College Promise Innov. - PY C/O	207,614	257,614	260,076	0	0	(257,614)	-100%
24402 - CA College Promise Innov. - Transfers-Out	8,476	10,234	10,403	0		(10,234)	-100%
25105 - Prop 39 Clean Energy (SMCCCD)	65,000	65,000	65,000	0		(65,000)	-100%
25402 - Waste Water Training - PY C/O	17,693			0	0	0	0%
25600 - Nursing Education	189,979	189,979	189,979	189,979	189,979	0	0%
25600 - Nursing Education - Transfers-Out	7,599	7,599	7,599	7,599	7,599	0	0%
25619 - Adult Education Block Grant	250,000	250,000	22,364	250,000	250,000	0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 17 - RESTRICTED FUND

Evergreen Valley College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
25619 - Adult Ed Blck Grnt - PY C/O	0			100,000	227,636	227,636	0%
25621 - Adult Ed Blck Grnt - PY C/O	175,658	175,658	175,658	0	0	(175,658)	-100%
25702 - California College Promise	239,862	289,862	185,983	239,862	574,274	284,412	98%
25702 - California College Promise - PY C/O	0			88,000	103,879	103,879	0%
26201 - Strong Workforce Prog , Y3 - PY C/O	267,518	267,518	267,518	372,830	390,379	122,861	46%
26202 - Strong Workforce Prog , Y2- PY C/O	1,193,824	1,193,824	803,445	623,633	807,609	(386,215)	-32%
26203 - Strong Workforce Program	1,347,512	1,073,188	265,579	1,055,538	915,808	(157,380)	-15%
26204 - Strong Workforce Regional	694,625	589,399		694,625	694,625	105,226	18%
26205 - Strong Workforce Regional, Y2 - PY C/O	694,625	694,625	319,047	694,625	589,399	(105,226)	-15%
26206 - Strong Workforce Regional, Y3 - PY C/O	609,836	609,836	609,836	365,287	375,578	(234,258)	-38%
26307 - Integrating Entrprnshp (ISPIC)	10,000	10,000	10,000	0		(10,000)	-100%
26308 - CTE Enhancement Fund - PY C/O				0	4,999	4,999	0%
26309 - SVETP - PY C/O	244,377	444,377	431,142	0		(444,377)	-100%
26310 - MetroEd Silicon Vly Career - PY C/O	120,152	120,152	120,152	0		(120,152)	-100%
26311 - CTE Data Locked - PY C/O	50,000	50,000	50,000	0		(50,000)	-100%
26312 - East Side Alliance Career	0	60,000	60,000	0		(60,000)	-100%
26312 - East Side Alliance Career - PY C/O	0	104,375	104,375	0		(104,375)	-100%
26313 - Campus Safety & Sexual Assault - PY C/O	17,007	17,007	6,642	10,000	10,365	(6,642)	-39%
26314 - Gig Economy - PY C/O	10,000	10,000	10,000	0	0	(10,000)	-100%
26315 - WIOA Title II	0	12,000	12,000	0	0	(12,000)	-100%
26317 - Improving Online CTE Pathways					500,000	500,000	0%
26318 - OnLine Edu Inititive Grnt Prop		15,000	13,215			(15,000)	-100%
26319 - Deputy Sector Navigator		192,308			192,308	0	0%
26319 - Deputy Sector Navigator - Transfers-Out		7,692			7,692	0	0%
26402 - Mental Health Support Funds	0	55,617	32,893	0	0	(55,617)	-100%
26402 - Mental Health Support Funds - PY C/O	0			19,906	22,724	22,724	0%
<b>SUBTOTAL - STATE</b>	<b>\$ 15,460,832</b>	<b>\$ 16,358,650</b>	<b>\$ 10,617,396</b>	<b>\$ 13,456,668</b>	<b>\$ 15,336,337</b>	<b>\$ (1,022,313)</b>	<b>-6%</b>
<b>LOCAL</b>							
31611 - Mental Health (CalMHSA)	\$ 0	\$ 1,500	\$ 1,453	\$ 0		\$ (1,500)	-100%
33507 - Dorothy D. Rupe Nursing	0			20,000	20,000	20,000	0%
33507 - Dorothy D. Rupe Nursing - PY C/O	31,970	31,970	28,983	0	2,987	(28,983)	-91%
33513 - YESS - Foster Youth	0	7,500	3,500	0	7,500	0	0%
33513 - YESS - Foster Youth - PY C/O	0			0	4,000	4,000	0%
34805 - Trash the Ash - PY C/O	378	378	378	0	0	(378)	-100%
<b>SUBTOTAL - LOCAL</b>	<b>\$ 32,348</b>	<b>\$ 41,348</b>	<b>\$ 34,314</b>	<b>\$ 20,000</b>	<b>\$ 34,487</b>	<b>\$ (6,861)</b>	<b>-17%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 18,093,035</b>	<b>\$ 19,102,667</b>	<b>\$ 12,506,952</b>	<b>\$ 16,046,509</b>	<b>\$ 18,009,766</b>	<b>\$ (1,092,901)</b>	<b>-0.057</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 17 - RESTRICTED FUND

Community College Center for Economic Mobility	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<b>INCOME</b>							
Federal Revenue	\$ 0	\$ 143,583	\$ 28,736	\$ 125,707	\$ 114,847	\$ (28,736)	-20%
State Revenue	5,386,371	5,030,371	4,475,459	1,384,407	1,468,074	(3,562,297)	-71%
Local Revenue	55,726	251,976	246,376	55,726	45,445	(206,531)	-82%
<b>SUBTOTAL INCOME</b>	<b>\$ 5,442,097</b>	<b>\$ 5,425,930</b>	<b>\$ 4,750,571</b>	<b>\$ 1,565,840</b>	<b>\$ 1,628,366</b>	<b>\$ (3,797,564)</b>	<b>-70%</b>
Transfers-In						\$ 0	0%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 5,442,097</b>	<b>\$ 5,425,930</b>	<b>\$ 4,750,571</b>	<b>\$ 1,565,840</b>	<b>\$ 1,628,366</b>	<b>\$ (3,797,564)</b>	<b>-70%</b>
<b>EXPENDITURES</b>							
<b>FEDERAL</b>							
10901 - NSF INCLUDES Alliance Yr 1	\$ 0	\$ 133,257	\$ 26,127	\$ 0	\$ 0	\$ (133,257)	-100%
10901 - NSF INCLUDES Alliance Yr 1 - PY C/O	0	0	0	117,168	107,130	107,130	0%
10901 - NSF INCLUDES Alliance Yr 1 - Transfers-Out	0	10,326	2,609	8,539	7,717	(2,609)	-25%
<b>SUBTOTAL - FEDERAL</b>	<b>\$ 0</b>	<b>\$ 143,583</b>	<b>\$ 28,736</b>	<b>\$ 125,707</b>	<b>\$ 114,847</b>	<b>\$ (28,736)</b>	<b>-20%</b>
<b>STATE</b>							
20811 - CA Apprenticeship Init (CAI)	\$ 115,876	\$ 115,876	\$ 22,298			\$ (115,876)	-100%
20811 - CA Apprenticeship Init (CAI) - PY C/O				82,429	93,578	93,578	0%
25619 - Adult Education Block Grant	919,650	919,650	566,573	919,650	919,650	0	0%
25619 - Adult Ed Blck Grnt - PY C/O				296,519	353,077	353,077	0%
25619 - Adult Ed Blck Grnt - Transfers-Out	70,983	70,983	40,197	85,809	101,769	30,786	43%
25621 - Adult Ed Blck Grnt - PY C/O	519,399	519,399	518,449	0	0	(519,399)	-100%
25621 - Adult Ed Blck Grnt - Transfers-Out	41,342	41,342	41,342	0	0	(41,342)	-100%
25700 - State STRS On-Behalf Payment		28,000	15,483			(28,000)	-100%
26309 - SVETP - PY C/O	3,565,075	3,162,867	3,162,867	0	0	(3,162,867)	-100%
26309 - SVETP - Transfers-Out	154,046	156,253	156,253	0	0	(156,253)	-100%
26315 - WIOA Title II		16,000	16,000	0	0	(16,000)	-100%
<b>SUBTOTAL - STATE</b>	<b>\$ 5,386,371</b>	<b>\$ 5,030,370</b>	<b>\$ 4,539,462</b>	<b>\$ 1,384,407</b>	<b>\$ 1,468,074</b>	<b>\$ (3,562,296)</b>	<b>-71%</b>
<b>LOCAL</b>							
31601 - United Way Bay Area (UWBA)	\$ 0	\$ 196,176	\$ 192,331	\$ 0	\$ 0	\$ (196,176)	-100%
31601 - United Way Bay Area (UWBA) - PY C/O	44,126	44,200	44,200	44,126	3,845	(40,355)	-91%
31613 - Kaiser Permanente					27,000	27,000	0%
31613 - Kaiser Permanente - Transfers-Out					3,000	3,000	0%
33406 - PG&E - WFI - PY C/O	11,600	11,600		11,600	11,600	0	0%



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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17 - RESTRICTED FUND

Community College Center for Economic Mobility	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
34805 - Trash the Ash - Transfers-Out						0	0%
<b>SUBTOTAL - LOCAL</b>	<b>\$ 55,726</b>	<b>\$ 251,976</b>	<b>\$ 236,531</b>	<b>\$ 55,726</b>	<b>\$ 45,445</b>	<b>\$ (206,531)</b>	<b>-82%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 5,442,097</b>	<b>\$ 5,425,929</b>	<b>\$ 4,804,729</b>	<b>\$ 1,565,840</b>	<b>\$ 1,628,366</b>	<b>\$ (3,797,563)</b>	<b>-70%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 18 - STUDENT HEALTH FEES FUND

<b>Consolidated</b>	<b>FY 2018-2019 ADOPTED BUDGET</b>	<b>FY 2018-2019 REVISED BUDGET</b>	<b>FY 2018-2019 ESTIMATED TOTAL</b>	<b>FY 2019-2020 TENTATIVE BUDGET</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% REVISED BUDGET</b>
<i>Beginning Fund Balance, July 1st</i>	\$ 73,795	\$ 78,034	\$ 78,034	\$ 149,161	\$ 169,963	\$ 91,929	118%
<b>48 - Revenues</b>							
486 - State Revenue	\$ 15,000	\$ 15,000	\$ 8,190	\$ 15,000	\$ 15,000	\$ 0	0%
48876 - Health Fees	605,844	605,844	572,577	605,844	627,149	21,305	4%
<b>TOTAL STATE REVENUES</b>	<b>\$ 620,844</b>	<b>\$ 620,844</b>	<b>\$ 580,767</b>	<b>\$ 620,844</b>	<b>\$ 642,149</b>	<b>\$ 21,305</b>	<b>3%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 694,639</b>	<b>\$ 698,878</b>	<b>\$ 658,801</b>	<b>\$ 770,005</b>	<b>\$ 812,112</b>	<b>\$ 113,234</b>	<b>16%</b>
<b>5 - Expenses</b>							
51 - Certificated Salaries	\$ 269,232	\$ 271,235	\$ 179,347	\$ 269,512	\$ 274,208	\$ 2,973	1%
52 - Classified Salaries	168,971	197,970	176,815	169,459	160,982	(36,988)	-19%
53 - Employee Benefits	171,661	152,089	111,299	181,949	176,714	24,625	16%
54 - Supplies and Materials	24,323	25,237	7,423	18,173	23,164	(2,073)	-8%
55 - Other Operating Exp & Serv	60,451	58,771	13,415	130,911	172,043	113,272	193%
56 - Capital Outlay	0	766	539	0	5,000	4,234	
<b>TOTAL EXPENSES</b>	<b>\$ 694,638</b>	<b>\$ 706,068</b>	<b>\$ 488,838</b>	<b>\$ 770,004</b>	<b>\$ 812,111</b>	<b>\$ 106,043</b>	<b>15%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 694,638</b>	<b>\$ 706,068</b>	<b>\$ 488,838</b>	<b>\$ 770,004</b>	<b>\$ 812,111</b>	<b>\$ 106,043</b>	<b>15%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 1	\$ (7,190)	\$ 169,963	\$ 1	\$ 1	\$ 7,191	-100%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 18 - STUDENT HEALTH FEES FUND

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<i>Beginning Fund Balance, July 1st</i>	\$ 49,615	\$ 53,854	\$ 53,854	\$ 130,098	\$ 118,966	\$ 65,112	121%
<b>48 - Revenues</b>							
486 - State Revenue	\$ 10,000	\$ 10,000	\$ 1,663	\$ 10,000	\$ 10,000	\$ 0	0%
48876 - Health Fees	290,483	290,483	254,381	290,483	290,483	0	0%
<b>TOTAL STATE REVENUES</b>	<b>\$ 300,483</b>	<b>\$ 300,483</b>	<b>\$ 256,044</b>	<b>\$ 300,483</b>	<b>\$ 300,483</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 350,098</b>	<b>\$ 354,337</b>	<b>\$ 309,898</b>	<b>\$ 430,581</b>	<b>\$ 419,449</b>	<b>\$ 65,112</b>	<b>18%</b>
<b>5 - Expenses</b>							
51 - Certificated Salaries	\$ 123,292	\$ 121,690	\$ 53,142	\$ 123,292	\$ 125,713	\$ 4,023	3%
52 - Classified Salaries	72,862	99,193	84,060	73,350	75,994	(23,199)	-23%
53 - Employee Benefits	91,870	71,379	38,014	97,288	87,677	16,298	23%
54 - Supplies and Materials	10,000	14,200	4,056	10,000	10,000	(4,200)	-30%
55 - Other Operating Exp & Serv	52,075	47,875	11,660	126,651	120,065	72,190	151%
<b>TOTAL EXPENSES</b>	<b>\$ 350,099</b>	<b>\$ 354,337</b>	<b>\$ 190,932</b>	<b>\$ 430,581</b>	<b>\$ 419,449</b>	<b>\$ 65,112</b>	<b>18%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 350,099</b>	<b>\$ 354,337</b>	<b>\$ 190,932</b>	<b>\$ 430,581</b>	<b>\$ 419,449</b>	<b>\$ 65,112</b>	<b>18%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ (1)	\$ 0	\$ 118,966	\$ 0	\$ 0	\$ 0	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 18 - STUDENT HEALTH FEES FUND

Evergreen Valley College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<i>Beginning Fund Balance, July 1st</i>	\$ 24,180	\$ 24,180	\$ 24,180	\$ 19,063	\$ 50,997	\$ 26,817	111%
<b>48 - Revenues</b>							
486 - State Revenue	\$ 5,000	\$ 5,000	\$ 6,527	\$ 5,000	\$ 5,000	\$ 0	0%
48876 - Health Fees	315,361	315,361	318,196	315,361	336,666	21,305	7%
<b>TOTAL STATE REVENUES</b>	<b>\$ 320,361</b>	<b>\$ 320,361</b>	<b>\$ 324,723</b>	<b>\$ 320,361</b>	<b>\$ 341,666</b>	<b>\$ 21,305</b>	<b>7%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 344,541</b>	<b>\$ 344,541</b>	<b>\$ 348,903</b>	<b>\$ 339,424</b>	<b>\$ 392,663</b>	<b>\$ 48,122</b>	<b>14%</b>
<b>5 - Expenses</b>							
51 - Certificated Salaries	\$ 145,940	\$ 149,545	\$ 126,205	\$ 146,220	\$ 148,495	\$ (1,050)	-1%
52 - Classified Salaries	96,109	98,777	92,755	96,109	84,988	(13,789)	-14%
53 - Employee Benefits	79,791	80,710	73,285	84,661	89,037	8,327	10%
54 - Supplies and Materials	14,323	11,037	3,367	8,173	13,164	2,127	19%
55 - Other Operating Exp & Serv	8,376	10,896	1,755	4,260	51,978	41,082	377%
56 - Capital Outlay	0	766	539	0	5,000	4,234	
<b>TOTAL EXPENSES</b>	<b>\$ 344,539</b>	<b>\$ 351,731</b>	<b>\$ 297,906</b>	<b>\$ 339,423</b>	<b>\$ 392,662</b>	<b>\$ 40,931</b>	<b>12%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 344,539</b>	<b>\$ 351,731</b>	<b>\$ 297,906</b>	<b>\$ 339,423</b>	<b>\$ 392,662</b>	<b>\$ 40,931</b>	<b>12%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 2	\$ (7,190)	\$ 50,997	\$ 1	\$ 1	\$ 7,191	-100%

**CAPITAL/BOND  
PROJECT FUNDS**

## **CAPITAL / BOND PROJECT FUNDS**

### **Funds 36, 42, 43, 44, 45, 46, and 47**

In November 2010, the voters reaffirmed their commitment to the District with the passage of Measure G (known as Measure G-2010), a local general obligation bond, in the amount of \$268 million.

Once again, in November 2016, the voters expressed their support and commitment to the District with the passage of Measure X, which provided an additional authorization of \$748 million in local general obligation bonds.

Both measures are governed by Proposition 39 which requires a 55% voter approval threshold and carries the requirement of a citizens' bond oversight committee, which provides review described by law and delivers annual reports to the Board of Trustees.

The revenues in the Capital Outlay Fund 36, which is not a general obligation bond fund, are received from redevelopment agency pass-through funds, capital outlay fees, and Proposition 39 – Clean Energy Act funds and are to be spent on beautification, minor capital projects and clean-energy projects in an effort to reduce the District's carbon footprint.

Fund 42 has been established to track expenditures related to the Measure G-2010 Series B bond program (also referred to as the Technology and Small Capital Projects Endowment); and Fund 44 has been established to track revenues and expenditures related to the June 2016 sale of the remaining authorization for Measure G-2010 bonds (Series D). Measure G-2010 Series C has been fully expended so there is not an adopted budget for FY2019-2020.

Funds 45 and 46 have been established to track expenditures related to the Measure X Series A bond program (non-taxable bonds) and Measure X Series A-1 bond program (taxable bonds), respectively. Fund 47 illustrates the remaining authorization of \$663 million of yet-to-be-sold bonds.

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 36 - CAPITAL PROJECTS FUND

Consolidated	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 6,809,273	\$ 6,809,273	\$ 6,809,273	8,172,368	\$ 8,668,618	\$ 1,859,345	27%
<b>48 - Revenues</b>							
48690 - Other State Income	\$ 840,080	\$ 840,080	\$ 840,080	\$ 0	\$ 0	\$ (840,080)	-100%
48860 - Interest	0	0	72,859	400,000	75,000	75,000	
48870 - Instructional Materials Fees	0	0	0	0	0	0	
48880 - Capital Outlay Fees	59,000	59,000	53,701	59,000	59,000	0	0%
48890 - Other Local Income	2,091,600	2,091,600	2,195,961	2,272,938	2,272,820	181,220	9%
<b>TOTAL REVENUES</b>	<b>\$ 2,990,680</b>	<b>\$ 2,990,680</b>	<b>\$ 3,162,601</b>	<b>\$ 2,731,938</b>	<b>\$ 2,406,820</b>	<b>\$ (583,860)</b>	<b>-20%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 9,799,953</b>	<b>\$ 9,799,953</b>	<b>\$ 9,971,874</b>	<b>\$ 10,904,306</b>	<b>\$ 11,075,438</b>	<b>\$ 1,275,485</b>	<b>13%</b>
<b>5 - Expenses</b>							
<u>State Capital Outlay Projects</u>							
25102 - DW - Energy Efficiency - District Support	\$ 111,954	\$ 111,954	\$ 110,798	\$ 0	\$ 0	\$ (111,954)	-100%
25103 - DW - CCC/IOU Energy Efficiency	840,080	840,080	840,080	0	0	(840,080)	-100%
Subtotal State Capital Outlay Projects	\$ 952,034	\$ 952,034	\$ 950,878	\$ 0	\$ 0	\$ (952,034)	-100%
<u>Local Projects</u>							
34702 - Parking Infrastructure	\$ 4,792	\$ 13,242	\$ 4,792	\$ 4,792	\$ 4,792	\$ (8,450)	-64%
34706 - CEM Group II Equipment	0	0	0	0	0	0	
62501 - SJCC Campus Modernization/Beautification	0	0	0	0	160,000	160,000	
62506 - DO Renovation/Beautification	0	0	0	0	80,000	80,000	
62514 - EVC Campus Modernization/Beautification	0	0	0	0	160,000	160,000	
62535 - DW Scheduled Maintenance	0	115,350	38,616	125,000	450,000	334,650	290%
62565 - Surplus Land Development Project	793,081	893,081	221,484	100,000	125,000	(768,081)	-86%
62526 - SJCC Scheduled Maintenance Project	0	6,026	5,786	0	0	(6,026)	-100%
56XXX - Equipment	59,000	52,974	17,544	59,000	134,000	81,026	153%
Subtotal Local Projects	\$ 856,873	\$ 1,080,673	\$ 288,222	\$ 288,792	\$ 1,113,792	\$ 33,119	3%
<u>Project Administration - Personnel</u>							
3999X - Classified Salaries	14,636	14,636	15,157	14,718	15,286	650	4%
3999X - Classified MSC Salaries	14,171	14,171	9,515	14,171	14,593	422	3%
3999X - Employee Benefits	17,681	17,681	16,292	19,064	19,153	1,472	8%
Subtotal Project Administration - Personnel	\$ 46,488	\$ 46,488	\$ 40,964	\$ 47,953	\$ 49,032	\$ 2,544	5%
<u>Project Administration - Non - Personnel</u>							
39994 - Program Management Services	\$ 23,195	\$ 23,195	\$ 23,191	\$ 25,051	\$ 25,047	\$ 1,852	8%
Subtotal Project Administration - Non - Personnel	\$ 23,195	\$ 23,195	\$ 23,191	\$ 25,051	\$ 25,047	\$ 1,852	8%
<b>TOTAL EXPENSES</b>	<b>\$ 1,878,590</b>	<b>\$ 2,102,390</b>	<b>\$ 1,303,256</b>	<b>\$ 361,796</b>	<b>\$ 1,187,871</b>	<b>\$ (914,519)</b>	<b>-43%</b>
<u>Contingency</u>	\$ 6,425,753	\$ 6,192,303	\$ 0	\$ 10,542,510	\$ 9,887,567	\$ 3,695,264	60%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

36 - CAPITAL PROJECTS FUND

<b>Consolidated</b>		FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
	<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 8,304,343</b>	<b>\$ 8,294,693</b>	<b>\$ 1,303,256</b>	<b>\$ 10,904,306</b>	<b>\$ 11,075,438</b>	<b>\$ 2,780,745</b>	<b>34%</b>
	<i>Estimated Ending Fund Balance, June 30th</i>	<i>\$ 1,495,610</i>	<i>\$ 1,505,260</i>	<i>\$ 8,668,618</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ (1,505,260)</i>	<i>-100%</i>



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 36 - CAPITAL PROJECTS FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenues</b>							
48690 - Other State Income	\$ 840,080	\$ 840,080	\$ 840,080	\$ 0	\$ 0	\$ (840,080)	-100%
48860 - Interest			72,859	400,000	75,000	75,000	
48890 - Other Local Income	2,091,600	2,091,600	2,195,961	2,272,938	2,272,820	181,220	9%
<b>TOTAL REVENUES</b>	<b>\$ 2,931,680</b>	<b>\$ 2,931,680</b>	<b>\$ 3,108,900</b>	<b>\$ 2,672,938</b>	<b>\$ 2,347,820</b>	<b>\$ (583,860)</b>	<b>-20%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 9,740,953</b>	<b>\$ 9,740,953</b>	<b>\$ 9,918,173</b>	<b>\$ 10,891,794</b>	<b>\$ 11,027,031</b>	<b>\$ 1,286,078</b>	<b>13%</b>
<b>5 - Expenses</b>							
<u>State Capital Outlay Projects</u>							
25102 - DW - Energy Efficiency - District Support	\$ 111,954	\$ 111,954	\$ 110,798	\$ 0	\$ 0	\$ (111,954)	-100%
25103 - DW - CCC/IOU Energy Efficiency	840,080	840,080	840,080	0	0	(840,080)	-100%
Subtotal State Capital Outlay Projects	\$ 952,034	\$ 952,034	\$ 950,878	\$ 0	\$ 0	\$ (952,034)	-100%
<u>Local Projects</u>							
34702 - Parking Infrastructure	\$ 4,792	\$ 13,242	\$ 4,792	\$ 4,792	\$ 4,792	\$ (8,450)	-64%
62535 - DW Scheduled Maintenance	\$ 0	\$ 115,350	\$ 38,616	\$ 125,000	\$ 450,000	334,650	290%
62565 - Surplus Land Development Project	793,081	893,081	221,484	100,000	125,000	(768,081)	-86%
56XXX - Equipment	0	0	0	0	75,000	75,000	
Subtotal Local Projects	\$ 797,873	\$ 1,021,673	\$ 264,892	\$ 229,792	\$ 654,792	\$ (366,881)	-36%
<u>Project Administration - Non - Personnel</u>							
39994 - Program Management Services	\$ 23,195	\$ 23,195	\$ 23,191	\$ 25,051	\$ 25,047	\$ 1,852	8%
Subtotal Project Administration - Non - Personnel	\$ 23,195	\$ 23,195	\$ 23,191	\$ 25,051	\$ 25,047	\$ 1,852	8%
<b>TOTAL EXPENSES</b>	<b>\$ 1,773,102</b>	<b>\$ 1,996,902</b>	<b>\$ 1,238,962</b>	<b>\$ 254,843</b>	<b>\$ 679,839</b>	<b>\$ (1,317,063)</b>	<b>-66%</b>
<u>Contingency</u>	\$ 6,425,753	\$ 6,192,303	\$ 0	\$ 10,542,510	\$ 10,537,567	\$ 4,345,264	70%
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 8,198,855</b>	<b>\$ 8,189,205</b>	<b>\$ 1,238,962</b>	<b>\$ 10,797,353</b>	<b>\$ 11,217,406</b>	<b>\$ 3,028,201</b>	<b>37%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 36 - CAPITAL PROJECTS FUND

District Services	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenues</b>							
48860 - Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (46,488)</b>	<b>\$ (40,964)</b>	<b>\$ (40,964)</b>	
<b>5 - Expenses</b>							
<u>Local Projects</u>							
62506 - DO Renovation/Beautification	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80,000	\$ 80,000	
Subtotal Local Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80,000	\$ 80,000	
<u>Project Administration - Personnel</u>							
3999X - Classified Salaries	14,636	14,636	15,157	14,718	15,286	650	4%
3999X - Classified MSC Salaries	14,171	14,171	9,515	14,171	14,593	422	3%
3999X - Employee Benefits	17,681	17,681	16,292	19,064	19,153	1,472	8%
Subtotal Project Administration - Personnel	\$ 46,488	\$ 46,488	\$ 40,964	\$ 47,953	\$ 49,032	\$ 2,544	5%
<b>TOTAL EXPENSES</b>	<b>\$ 46,488</b>	<b>\$ 46,488</b>	<b>\$ 40,964</b>	<b>\$ 47,953</b>	<b>\$ 129,032</b>	<b>\$ 82,544</b>	<b>178%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 46,488</b>	<b>\$ 46,488</b>	<b>\$ 40,964</b>	<b>\$ 47,953</b>	<b>\$ 129,032</b>	<b>\$ 82,544</b>	<b>178%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 36 - CAPITAL PROJECTS FUND

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenues</b>							
48880 - Capital Outlay Fees	23,000	36,000	32,722	36,000	36,000	0	0%
<b>TOTAL REVENUES</b>	<b>\$ 23,000</b>	<b>\$ 36,000</b>	<b>\$ 32,722</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 23,000</b>	<b>\$ 36,000</b>	<b>\$ 32,722</b>	<b>\$ 36,000</b>	<b>\$ 49,226</b>	<b>\$ 13,226</b>	<b>37%</b>
<b>5 - Expenses</b>							
<u>State Capital Outlay Projects</u>							
25103 - DW - CCC/IOU Energy Efficiency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Subtotal State Capital Outlay Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<u>Local Projects</u>							
62501 - SJCC Campus Modernization/Beautification	\$ 0	\$ 0	\$ 0	\$ 0	\$ 160,000	\$ 160,000	
62526 - SJCC Scheduled Maintenance Project	0	6,026	5,786	0	0	(6,026)	
56XXX - Equipment	23,000	29,974	13,709	36,000	36,000	6,026	20%
Subtotal Local Projects	\$ 23,000	\$ 36,000	\$ 19,495	\$ 36,000	\$ 196,000	\$ 160,000	444%
<u>Project Administration - Non - Personnel</u>							
39994 - Program Management Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Subtotal Project Administration - Non - Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL EXPENSES</b>	<b>\$ 23,000</b>	<b>\$ 36,000</b>	<b>\$ 19,495</b>	<b>\$ 36,000</b>	<b>\$ 196,000</b>	<b>\$ 160,000</b>	<b>444%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 23,000</b>	<b>\$ 36,000</b>	<b>\$ 19,495</b>	<b>\$ 36,000</b>	<b>\$ 196,000</b>	<b>\$ 160,000</b>	<b>444%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 36 - CAPITAL PROJECTS FUND

Evergreen Valley College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenues</b>							
48880 - Capital Outlay Fees	\$ 36,000	\$ 23,000	\$ 20,980	\$ 23,000	\$ 23,000	\$ 0	0%
<b>TOTAL REVENUES</b>	<b>\$ 36,000</b>	<b>\$ 23,000</b>	<b>\$ 20,980</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 36,000</b>	<b>\$ 23,000</b>	<b>\$ 20,980</b>	<b>\$ 23,000</b>	<b>\$ 40,145</b>	<b>\$ 17,145</b>	<b>75%</b>
<b>5 - Expenses</b>							
25103 - DW - CCC/IOU Energy Efficiency		0	0			0	
Subtotal State Capital Outlay Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<u>Local Projects</u>							
62514 - EVC Campus Modernization/Beautification	\$ 0	\$ 0	\$ 0	\$ 0	\$ 160,000	160,000	
56XXX - Equipment	36,000	23,000	3,835	23,000	23,000	-	-
Subtotal Local Projects	\$ 36,000	\$ 23,000	\$ 3,835	\$ 23,000	\$ 183,000	\$ 160,000	696%
<u>Project Administration - Non - Personnel</u>							
39994 - Program Management Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Subtotal Project Administration - Non - Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL EXPENSES</b>	<b>\$ 36,000</b>	<b>\$ 23,000</b>	<b>\$ 3,835</b>	<b>\$ 23,000</b>	<b>\$ 183,000</b>	<b>\$ 160,000</b>	<b>696%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 36,000</b>	<b>\$ 23,000</b>	<b>\$ 3,835</b>	<b>\$ 23,000</b>	<b>\$ 183,000</b>	<b>\$ 160,000</b>	<b>696%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 42 - GENERAL OBLIGATION BOND - MEASURE G 2010 SERIES B

Consolidated	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 22,156,575	\$ 22,156,575	\$ 22,156,575	\$ 21,743,106	\$ 21,743,106	\$ (413,469)	-2%
<b>48 - Revenues</b>							
48860 - Interest	\$ 0	\$ 0	\$ 72,951	\$ 67,258	\$ 72,951	\$ 72,951	
48862 - Investment Income	0	0	(482,737)	0	58,110	58,110	
48940 - Sale of Bonds	0	0	0	0	0	0	
<i>48942 - Future Sale of Bonds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (409,786)</b>	<b>\$ 67,258</b>	<b>\$ 131,061</b>	<b>\$ 131,061</b>	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 22,156,575</b>	<b>\$ 22,156,575</b>	<b>\$ 21,746,789</b>	<b>\$ 21,874,168</b>	<b>\$ 21,874,168</b>	<b>\$ (282,407)</b>	<b>-1%</b>
<b>5 - Expenses</b>							
<u>San Jose City College Project List</u>							
31313 - Small Capital Repairs - Facilities Upgrades - SJCC	\$ 5,468,543	\$ 5,468,543	\$ 0	\$ 5,468,543	\$ 5,468,543	\$ 0	0%
31705 - IT and Tech Equipment - SJCC	5,468,543	5,468,543	0	5,468,543	5,468,543	0	0%
Subtotal San Jose City College Project List	\$ 10,937,086	\$ 10,937,086	\$ 0	\$ 10,937,086	\$ 10,937,086	\$ 0	0%
<u>Evergreen Valley College Project List</u>							
32318 - Small Capital Repairs - Facilities Upgrades - EVC	\$ 5,468,541	\$ 5,468,541	\$ 0	\$ 5,468,541	\$ 5,468,541	\$ 0	0%
32705 - IT and Tech Equipment - EVC	5,468,541	5,468,541	0	5,468,541	5,468,541	0	0%
Subtotal Evergreen Valley College Project List	\$ 10,937,082	\$ 10,937,082	\$ 0	\$ 10,937,082	\$ 10,937,082	\$ 0	0%
<u>Project Administration - Non-Personnel</u>							
39999 - Election/Legal/EIR/DO Labor and Related	\$ 0	\$ 0	\$ 3,683	\$ 0	\$ 0	\$ 0	
Subtotal Project Administration - Non-Personnel	\$ 0	\$ 0	\$ 3,683	\$ 0	\$ 0	\$ 0	
<b>TOTAL EXPENSES</b>	<b>\$ 21,874,168</b>	<b>\$ 21,874,168</b>	<b>\$ 3,683</b>	<b>\$ 21,874,168</b>	<b>\$ 21,874,168</b>	<b>\$ 0</b>	<b>0%</b>
<u>39699 - Program Wide Catastrophic Contingency</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 21,874,168</b>	<b>\$ 21,874,168</b>	<b>\$ 3,683</b>	<b>\$ 21,874,168</b>	<b>\$ 21,874,168</b>	<b>\$ 0</b>	<b>0%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 282,407	\$ 282,407	\$ 21,743,106	\$ 0	\$ (0)	\$ (282,407)	-100%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 43 - GENERAL OBLIGATION BOND - MEASURE G 2010 SERIES C

Consolidated	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 21	\$ 21	\$ 21	\$ 0	\$ 0	\$ (21)	-100%
<b>48 - Revenues</b>							
48860 - Interest	\$ 0	\$ 22	\$ 0	\$ 0	\$ 0	\$ (22)	-100%
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 22</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (22)</b>	<b>-100%</b>
<b>489 - Interfund Transfer In</b>							
489 - Interfund Transfer In	\$ 0	\$ (42)	\$ (21)	\$ 0	\$ 0	\$ 42	-100%
<b>TOTAL INTERFUND TRANSFER IN</b>	<b>\$ 0</b>	<b>\$ (42)</b>	<b>\$ (21)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 42</b>	<b>-100%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 21</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (1)</b>	<b>-100%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ (20)</b>	<b>\$ (21)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 20</b>	<b>-100%</b>
<b>5 - Expenses</b>							
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
39699 - Program Wide Catastrophic Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 21	\$ 1	\$ 0	\$ 1	\$ 0	\$ (1)	-100%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 44 - GENERAL OBLIGATION BOND - MEASURE G 2010 SERIES D

Consolidated	FY 2017-2018 ACTUAL	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREAS
<i>Beginning Fund Balance, July 1st</i>	\$ 45,069,351	\$ 26,939,123	\$ 26,939,123	\$ 26,939,123	\$ 8,866,322	\$ 7,928,278	\$ (19,010,846)	-71%
<b>48 - Revenues</b>								
48860 - Interest	\$ 611,191	\$ 0	\$ 330,717	\$ 408,373	\$ 177,878	\$ 408,373	\$ 177,878	54%
<b>TOTAL REVENUES</b>	<b>\$ 611,191</b>	<b>\$ 0</b>	<b>\$ 330,717</b>	<b>\$ 408,373</b>	<b>\$ 177,878</b>	<b>\$ 408,373</b>	<b>\$ 77,656</b>	<b>23%</b>
<b>489 - Interfund Transfer In</b>								
489 - Interfund Transfer In	\$ 469	\$ 0	\$ 42	\$ 21	\$ 0		\$ (42)	
<b>TOTAL INTERFUND TRANSFER IN</b>	<b>\$ 469</b>	<b>\$ 0</b>	<b>\$ 42</b>	<b>\$ 21</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (42)</b>	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 45,681,011</b>	<b>\$ 26,939,123</b>	<b>\$ 27,269,882</b>	<b>\$ 27,347,517</b>	<b>\$ 9,044,200</b>	<b>\$ 8,336,651</b>	<b>\$ (18,933,232)</b>	

## 5 - Expenses

### San Jose City College Project List

31107 - CTE: Renovation of 100/200 buildings	\$ 0	\$ 0	\$ (20,125)	\$ (20,125)	\$ 0	\$ 0	\$ 20,125	
31112 - Vehicular Circulation Entrances	966	0	0	0	0	0	0	
31114 - Demolition and Site Preparations for New CTE	1,097	2,852,148	1,332,573	944,871	1,310,571	387,702	(944,871)	-71%
31122 - Group II Equipment	856,866	706,764	2,040,551	1,261,181	149,350	779,369	(1,261,181)	-62%
31125 - New Gym Sitework and Auxiliary Buildings	3,674,056	590,088	1,028,236	748,125	288,474	280,111	(748,125)	-73%
31129 - New Maint & Ops Building & Emergency Operations	324,293	2,433,602	548,881	548,881	310,198	0	(548,881)	
31130 - Theater Accessibility and Entrance Improvements	116,982	114,041	119,909	59,327	93,097	60,581	(59,327)	-49%
31131 - San Jose-Evergreen Community College Extension	1,114,906	42,149	42,073	18,198	38,454	23,875	(18,198)	-43%
31132 - New CTE Building	0	601,421	359,005	276,810	142,815	82,194	(276,810)	-77%
31133 - New Swing Space Project	0	1,526,635	468,046	459,186	55,708	8,860	(459,186)	-98%
31134 - Storm Water Management Remediation	0	0	858,847	123,317	456,173	735,530	(123,317)	-14%
31135 - Science Building Mechanical Upgrade	0	0	146,441	27,796	115,266	118,646	(27,796)	-19%
31151 - Library Interior Upgrades	0	0	597,405	312,771	228,086	284,634	(312,771)	-52%
31164 - Campus HVAC Phase II	0	0	167,432	6,235	152,755	161,197	(6,235)	-4%
31304 - Small Capital Repairs	266,704	0	1,483	1,483	665	0	(1,483)	
31309 - SJCC Vehicles	0	100,000	0	0	91,234	0	0	
31312 - SJECC Extension- Irrigation	11,114	135,723	888,231	732,753	67,721	155,479	(732,753)	-82%
31320 - Parking Lot and Street Repairs - Phase II	0	150,000	1,028,598	500,311	70,660	528,288	(500,311)	-49%
31321 - Parking Lot and Street Repairs	50,886	0	11	11	0	0	(11)	
31322 - Access Control	407,087	59,701	153,251	116,277	51,067	36,974	(116,277)	-76%
31323 - Relocate Adaptive PE	362,730	141,138	82,063	19,814	61,350	62,249	(19,814)	-24%
31325 - Roofing Repairs	46,763	3,496	3,591	3,591	0	0	(3,591)	
31327 - Utilities PH III	4,772	0	0	0	0	0	0	
31328 - Wayfinding, Signage and Site Fencing	494,284	867,161	1,039,059	1,022,046	100,558	17,013	(1,022,046)	-98%
31329 - ADA Transition Plan: Accessibility Survey & Imp.	2,503	0	0	0	0	0	0	
31330 - Audio Visual Systems Improvements	160,023	26,208	28,677	28,677	0	0	(28,677)	
31331 - Building Interior Finishes	(142,487)	0	0	0	0	0	0	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 44 - GENERAL OBLIGATION BOND - MEASURE G 2010 SERIES D

Consolidated	FY 2017-2018 ACTUAL	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREAS
31332 - Campus HVAC Equipment & Controls	220,664	770,544	651,852	626,356	24,207	20,364	(631,488)	-97%
31333 - CTE Improvements	1,902	0	0	0	0	0	0	
31335 - GE Building Interior Finishes	(725,724)	0	0	0	0	0	0	
31336 - Physical Security PH II	1,439,174	1,300,227	1,408,445	1,101,540	302,837	306,905	(1,101,540)	-78%
31338 - AV Improvements Phase II	3,669	332,897	340,349	126,932	248,734	213,417	(126,932)	-37%
31339 - Interior Finishes Upgrades	6,784	26,514	119,690	93,105	72,621	26,585	(93,105)	-78%
31702 - IT Infrastructure Improvements	379,677	537,112	496,693	496,693	79,858	0	(496,693)	
31703 - Technology Upgrades	451,607	2,379,542	1,026,145	987,958	442,263	38,187	(987,958)	-96%
39999 - Election/Legal/EIR/DO Labor	0	0	0	0	68,988	0	0	
Subtotal San Jose City College Project List	\$ 9,531,298	\$ 15,697,111	\$ 14,957,410	\$ 10,624,119	\$ 5,023,710	\$ 4,328,159	\$ (10,629,251)	-71%
<u>Evergreen Valley College Project List</u>								
32107 - South Campus Development	\$ 243,283	\$ 251,225	\$ 17,171	\$ 17,171	\$ 0	\$ 0	\$ (17,171)	
32110 - Roble Demolition - Acacia Alterations	1,949,446	787,861	697,582	682,062	25,998	15,520	(682,062)	-98%
32113 - Campus Site Improvements	284,356	9,555	0	0	0	0	0	
32121 - Signage and Wayfinding	160,873	4,927	518	518	0	0	(518)	
32122 - EVC Vehicles	0	0	0	0	91,234	0	0	
32124 - San Felipe Digital Message Sign	785,148	63,192	57,398	57,317	74	80	(57,317)	
32126 - Acacia Renovation Phase III	77,414	1,145,564	411,563	371,015	196,175	40,548	(371,015)	-90%
32127 - Gullo Student Space Repurpose and Renovation	201,482	1,009,628	1,953,659	1,861,110	128,126	92,549	(1,861,110)	-95%
32128 - Physical Education Accessibility Improvements	28,304	32,927	358,775	346,333	147,405	12,443	(346,333)	-97%
32129 - Montgomery Hall Interior Updating	68,148	270,737	282,081	254,852	151,326	27,229	(254,852)	-90%
32130 - Fieldhouse Accessibility Improvements	7,933	222,479	237,430	228,572	117,142	8,858	(228,572)	-96%
32146 - MS3 Exterior Stair Lighting	0	0	150,934	138,880	127,379	12,054	(138,880)	-92%
32307 - Small Capital Repairs	3,666,743	122,679	148,185	108,275	37,388	39,910	(108,275)	-73%
32315 - Parking Lot Remediation- Phase II	1,286,458	1,213,542	2,036,660	2,024,319	44,624	12,342	(2,024,319)	-99%
32319 - EVC Utility Updating & Mapping	0	37,695	149,967	123,435	55,875	26,531	(123,435)	-82%
32602 - Group II Equipment	0	154,513	(1,976)	(1,976)	0	0	1,976	
32702 - IT Infrastructure Improvements	(134,390)	98,726	7,569	7,539	26	29	(7,539)	
32703 - Technology Upgrades	307,317	462,796	1,248,545	938,750	364,938	309,795	(938,750)	-75%
32704 - Relocate EVC's Tel. MPOE to Central Utility Bldg	103,470	0	0	0	0	0	0	
Subtotal Evergreen Valley College Project List	\$ 9,035,985	\$ 5,888,046	\$ 7,756,060	\$ 7,158,173	\$ 1,487,710	\$ 597,887	\$ (7,158,173)	-92%
<u>District Services and Districtwide Project List</u>								
25103 - Energy Efficiency - Clean Energy	\$ 12,928	\$ 90,726	\$ 97,992	\$ 97,991	\$ 18,022	\$ 1	\$ (97,991)	
39301 - New District Services Building	219,478	118,046	38,282	38,282	22,164	0	(38,282)	
39302 - Demolition of San Felipe DO and South Bay Academy	0	200,000	211,044	189,025	72,787	22,018	(189,025)	-90%
39307 - Vehicle Replacement	32,702	27,423	100,818	100,818	0	0	(100,818)	
39310 - MDF Relocation	81,007	38,886	1,344	1,344	0	(0)	(1,344)	
39311 - Controls Extension Project (Energy Conservation)	74,911	8,877	0	0	0	0	0	
39312 - Police Safety Communication Upgrade	22,728	425,557	463,256	461,734	176,775	1,522	(461,734)	
39313 - ADA Transition Plan Assessment	114,139	316,493	76,013	0	69,350	76,013	0	0%
39704 - Enterprise Resource Planning Conversion	0	235,862	155,165	0	141,564	155,165	0	0%
39705 - Infrastructure Upgrade	(21,452)	345,686	280,988	160,987	100,952	120,001	(160,987)	-57%



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 44 - GENERAL OBLIGATION BOND - MEASURE G 2010 SERIES D

<b>Consolidated</b>	<b>FY 2017-2018 ACTUAL</b>	<b>FY 2018-2019 ADOPTED BUDGET</b>	<b>FY 2018-2019 REVISED BUDGET</b>	<b>FY 2018-2019 ESTIMATED TOTAL</b>	<b>FY 2019-2020 TENTATIVE BUDGET</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
39707 - District Services Printing & Digital Imaging	0	0	487,205	487,145	55	60	(487,145)	
39905 - Management and Related Costs	(217,248)	0	0	0	0	0	0	
39999 - Election/Legal/EIR/DO Labor and Related	(520,442)	0	0	0	0	0	0	
Subtotal District Services and Districtwide Project List	\$ (201,249)	\$ 1,807,556	\$ 1,912,106	\$ 1,537,325	\$ 601,669	\$ 374,781	\$ (1,537,325)	-80%
<b>Project Administration - Personnel</b>								
39999 - Classified Salaries	\$ 174,793	\$ 241,157	\$ 227,878	\$ 180,254	\$ 204,662	\$ 240,842	\$ 12,964	6%
39999 - Classified Salaries MSC	55,896	119,178	119,178	74,432	117,013	226,740	107,562	90%
39999 - Employee Benefits	145,165	222,053	214,088	132,627	209,173	304,068	89,980	42%
Subtotal Project Administration - Personnel	\$ 375,854	\$ 582,388	\$ 561,144	\$ 387,313	\$ 530,848	\$ 771,650	\$ 210,506	38%
<b>Project Administration - Non-Personnel</b>								
39905 - Management and Related Costs	\$ 0	\$ 674,919	508,464	151,244	\$ 387,746	\$ 357,249	\$ (151,214)	-30%
39999 - Election/Legal/EIR/DO Labor and Related	0	2,007,885	(561,144)	(438,934)	1,012,517	1,321,815	1,882,959	
Subtotal Project Administration - Non-Personnel	\$ 0	\$ 2,682,804	\$ (52,680)	\$ (287,691)	\$ 1,400,263	\$ 1,679,064	\$ 1,731,744	
<b>TOTAL EXPENSES</b>	<b>\$ 18,741,888</b>	<b>\$ 26,657,905</b>	<b>\$ 25,134,040</b>	<b>\$ 19,419,239</b>	<b>\$ 9,044,200</b>	<b>\$ 7,751,541</b>	<b>\$ (17,382,498)</b>	<b>-69%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 18,741,888</b>	<b>\$ 26,657,905</b>	<b>\$ 25,134,040</b>	<b>\$ 19,419,239</b>	<b>\$ 9,044,200</b>	<b>\$ 7,751,541</b>	<b>\$ (17,382,498)</b>	<b>-69%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	<i>\$ 26,939,123</i>	<i>\$ 281,218</i>	<i>\$ 2,135,843</i>	<i>\$ 7,928,278</i>	<i>\$ 0</i>	<i>\$ 585,109</i>	<i>\$ (1,550,733)</i>	<i>-73%</i>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 45 - GENERAL OBLIGATION BOND - MEASURE X 2016 SERIES A

Consolidated	FY 2017-2018 ACTUAL	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ (626,341)	\$ 37,916,926	37,916,926	37,916,926	\$ 36,077,655	\$ 32,853,217	\$ (5,063,709)	-13%
<b>48 - Revenues</b>								
48860 - Interest	\$ 46,671	\$ 0	394,034	748,897	\$ 625,119	\$ 748,897	\$ 354,862	90%
48940 - Sale of Bonds	39,000,000	0	-	-	0	0	0	
<b>TOTAL REVENUES</b>	<b>\$ 39,046,671</b>	<b>\$ 0</b>	<b>394,034</b>	<b>748,897</b>	<b>\$ 625,119</b>	<b>\$ 748,897</b>	<b>\$ 354,862</b>	<b>90%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 38,420,330</b>	<b>\$ 37,916,926</b>	<b>38,310,960</b>	<b>38,665,823</b>	<b>\$ 36,702,774</b>	<b>\$ 33,602,114</b>	<b>\$ (4,708,847)</b>	<b>-12%</b>

## 5 - Expenses

### San Jose City College Project List

31114 - Demolition and Site Preparations for New CTE	\$ 0	\$ 1,000,000	2,065,761	-	\$ 1,000,000	\$ 1,500,000	\$ (565,761)	-27%
31122 - Group II Equipment	0	1,125,000	1,624,281	3,822	1,125,000	1,620,459	(3,822)	0%
31129 - New Maint & Ops Building & Emergency Operations	0	7,764,079	996,232	35,272	509,768	960,960	(35,272)	-4%
31130 - Theater Accessibility and Entrance Improvements	0	1,400,705	1,159,787	146,950	1,144,869	750,000	(409,787)	-35%
31132 - New CTE Building	0	2,920,000	950,888	227,350	1,654,975	1,500,000	549,112	58%
31133 - New Swing Space Project	0	2,400,000	2,816,250	339,173	2,768,753	1,077,969	(1,738,281)	-62%
31135 - Science Building Mechanical Upgrade	0	0	-	-	0	355,358	355,358	
31150 - ADA Improvements	0	0	3,000	-	3,000	75,000	72,000	2400%
31151 - Library Interior Upgrades	0	0	2,011,830	238,503	2,090,918	1,773,327	(238,503)	-12%
31152 - Campus-wide Painting - SJCC	0	0	100,049	63,689	10,765	1,200,000	1,099,951	1099%
31153 - Technology Building Remodel / Med.Tech.	0	0	7,000	-	7,000	460,224	453,224	6475%
31155 - Entrance Door Replacement	0	0	423,500	72,302	408,199	351,198	(72,302)	-17%
31156 - Student Services Resources & Drop-in Center	0	0	597,250	45,521	588,668	551,729	(45,521)	-8%
31157 - Campus Lighting Upgrades	0	0	55,000	14,479	52,760	40,521	(14,479)	-26%
31158 - Admissions and Records	0	0	308,000	44,335	308,000	49,022	(258,978)	-84%
31159 - Site Utility and Topography	0	0	350,000	32,937	338,311	317,063	(32,937)	-9%
31160 - Telecomm Master Plan	0	0	150,000	-	150,000	150,000	0	0%
31161 - Child Development Center- Phase I	0	0	20,000	10,934	11,663	400,000	380,000	1900%
31162 - Student Center Expansion	0	0	2,000	1,257	1,093	400,000	398,000	
31163 - Softball Field Renovation & Track Replacement	0	0	-	-	0	200,000	200,000	
31165 - Jaguar Multicultural Center	0	0	-	-	0	200,000	200,000	
31304 - Small Capital Repairs	0	947,873	69,170	55,964	41,645	150,000	80,830	117%
31309 - SJCC Vehicles	0	0	100,000	-	0	100,000	0	0%
31310 - Door Hardware Upgrades	0	1,200,000	450,000	107,964	414,392	225,000	(225,000)	-50%
31312 - SJECC Extension- Irrigation	0	0	-	-	744,703	0	0	
31324 - Restroom Fixtures & Plumbing Upgrades	0	500,000	500,000	109,813	478,120	390,187	(109,813)	-22%
31333 - CTE Improvements	0	353,287	353,287	16,406	336,881	336,882	(16,406)	-5%
31702 - IT Infrastructure Improvements	0	1,464,839	466,893	-	464,839	466,893	0	0%
31703 - Technology Upgrades	0	0	836,028	-	1,036,028	836,028	0	0%
Subtotal San Jose City College Project List	\$ 0	\$ 21,075,783	16,416,207	1,566,670	\$ 15,690,350	\$ 16,437,820	\$ 21,613	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 45 - GENERAL OBLIGATION BOND - MEASURE X 2016 SERIES A

Consolidated	FY 2017-2018 ACTUAL	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<u>Evergreen Valley College Project List</u>								
32122 - EVC Vehicles	\$ 0	\$ 0	100,000	-	\$ 0	\$ 100,000	\$ 0	0%
32126 - Acacia Renovation Phase III	0	0	760,176	507,099	739,790	253,077	(507,099)	-67%
32127 - Gullo Student Space Repurpose and Renovation	14,901	485,100	-	-	0	0	0	
32128 - Physical Education Accessibility Improvements	0	500,000	2,073,770	574,654	764,232	1,499,116	(574,654)	-28%
32130 - Fieldhouse Accessibility Improvements	0	700,000	700,000	23,147	700,000	676,853	(23,147)	-3%
32132 - Student Services Center	0	1,325,000	1,325,000	377,506	1,218,540	500,000	(825,000)	-62%
32134 - Language Arts Building	0	725,000	725,000	42,828	706,826	725,000	0	0%
32144 - EVC: Campus Painting Project	0	0	1,435,000	202,696	1,986,182	1,000,000	(435,000)	-30%
32145 - Gullo 2nd Floor - Student Services Center Renovation	0	0	2,280,000	854,239	2,962,681	1,425,761	(854,239)	-37%
32151 - Campus Environmental Control	0	0	565,000	207,000	0	358,000	(207,000)	-37%
32299 - Campus Contingency - Evergreen	0	0	-	-	900,000	0	0	
32307 - Small Capital Repairs	0	1,639,507	1,639,507	150,222	1,543,789	300,000	(1,339,507)	-82%
32315 - Parking Lot Remediation- Phase II	26,224	2,473,776	-	-	0	0	0	
32316 - Campus-wide Storm Water Pollution Prevention Plan	0	1,000,000	-	-	0	0	0	
32317 - Pavement Preservation / Roadway & Curb Marking	0	0	100,000	25,397	92,440	74,603	(25,397)	-25%
32319 - EVC Utility Updating & Mapping	0	277,305	176,266	12,625	176,266	100,000	(76,266)	-43%
32602 - Group II Equipment	0	500,000	333,535	23,225	333,535	300,000	(33,535)	-10%
32702 - IT Infrastructure Improvements	0	750,000	750,000	-	750,000	100,000	(650,000)	-87%
32703 - Technology Upgrades	0	17,403	-	-	0	0	0	
Subtotal Evergreen Valley College Project List	\$ 41,125	\$ 10,393,091	12,963,253	3,000,639	\$ 12,874,281	\$ 7,412,409	\$ (5,550,844)	-43%
<u>District Services and Districtwide Project List</u>								
25103 - Energy Efficiency - Clean Energy	\$ 0	\$ 0	94,641	94,640	\$ 0	\$ 0	\$ (94,640)	-100%
39301 - New District Services Building	0	0	374,294	-	0	374,294	0	0%
39302 - Demolition of San Felipe DO and South Bay Academy	0	1,450,000	1,600,000	503,143	1,836,592	1,546,857	(53,143)	-3%
39303 - District Services Furniture & Equipment	0	500,000	470,000	32,530	437,470	437,470	(32,530)	-7%
39307 - Vehicle Replacement	0	40,000	181,993	106,993	42,042	250,000	68,007	37%
39312 - Police Safety Communication Upgrade	0	0	30,000	11,284	30,000	18,716	(11,284)	-38%
39313 - ADA Transition Plan Assessment	0	0	290,480	-	240,480	290,480	0	0%
39314 - District Office Elevator Upgrades	0	0	300,000	-	0	300,000	0	0%
39706 - Technology and Security	0	1,000,000	-	-	1,000,000	0	0	
39707 - District Services Printing & Digital Imaging	0	300,000	88,007	12,982	25	90,000	1,993	2%
39708 - District Services Computer Replacement	0	300,000	300,000	125,893	261,297	300,000	0	0%
39709 - District Services Network Storage/Servers	0	750,000	750,000	-	750,000	750,000	0	0%
39710 - District Services Network Monitoring Appliances	0	50,000	50,000	-	50,000	50,000	0	0%
39711 - Security Sys Assess & Design Consulting Services	0	0	250,000	50,449	0	199,551	(50,449)	-20%
Subtotal District Services and Districtwide Project List	\$ 0	\$ 4,390,000	4,779,415	937,914	\$ 4,647,906	\$ 4,607,369	\$ (172,046)	-4%
<u>Project Administration - Personnel</u>								
39999 - Classified Salaries	\$ 2,577	\$ 164,592	164,591	79,471	\$ 145,252	\$ 165,657	\$ 1,066	1%
39999 - Classified Salaries MSC	17,402	197,675	197,675	102,914	199,949	312,451	114,776	58%
39999 - Employee Benefits	2,375	218,828	218,833	86,791	223,376	287,198	68,365	31%
Subtotal Project Administration - Personnel	\$ 22,354	\$ 581,095	581,099	269,177	\$ 568,577	\$ 765,306	\$ 184,207	32%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

45 - GENERAL OBLIGATION BOND - MEASURE X 2016 SERIES A

<b>Consolidated</b>	FY 2017-2018 ACTUAL	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<u>Project Administration - Non-Personnel</u>								
39905 - Management and Related Costs	\$ 418,892	\$ 1,131,659	3,028,126	(9,784)	\$ 2,723,601	\$ 2,500,000	\$ (528,126)	-17%
39999 - Election/Legal/EIR/DO Labor and Related	21,033	282,335	496,517	47,990	198,059	728,779	232,262	47%
Subtotal Project Administration - Non-Personnel	\$ 439,925	\$ 1,413,994	3,524,642	38,206	\$ 2,921,660	\$ 3,228,779	\$ (295,864)	-8%
<b>TOTAL EXPENSES</b>	<b>\$ 503,404</b>	<b>\$ 37,853,963</b>	<b>38,264,617</b>	<b>5,812,606</b>	<b>\$ 36,702,774</b>	<b>\$ 32,451,683</b>	<b>\$ (5,812,934)</b>	<b>-15%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 503,404</b>	<b>\$ 37,853,963</b>	<b>38,264,617</b>	<b>5,812,606</b>	<b>\$ 36,702,774</b>	<b>\$ 32,451,683</b>	<b>\$ (5,812,934)</b>	<b>-15%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	<i>\$ 37,916,926</i>	<i>\$ 62,963</i>	<i>46,343</i>	<i>32,853,217</i>	<i>\$ 0</i>	<i>\$ 1,150,430</i>	<i>\$ 1,104,087</i>	<i>2382%</i>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 46 - GENERAL OBLIGATION BOND - MEASURE X 2016 SERIES A-1

Consolidated	FY 2017-2018 ACTUAL	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 0	\$ 45,380,179	\$ 45,380,179	45,380,179	\$ 44,082,142	\$ 45,908,914	\$ 528,735	1%
<b>48 - Revenues</b>								
48860 - Interest	\$ 55,169	\$ 0	482,320	921,806	\$ 847,377	\$ 921,806	\$ 439,485	91%
48940 - Sale of Bonds	46,000,000	0	0	-	0	0	0	
<b>TOTAL REVENUES</b>	<b>\$ 46,055,169</b>	<b>\$ 0</b>	<b>\$ 482,320</b>	<b>921,806</b>	<b>\$ 847,377</b>	<b>\$ 921,806</b>	<b>\$ 439,485</b>	<b>91%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 46,055,169</b>	<b>\$ 45,380,179</b>	<b>\$ 45,862,499</b>	<b>46,301,985</b>	<b>\$ 44,929,519</b>	<b>\$ 46,830,719</b>	<b>\$ 968,220</b>	<b>2%</b>
<b>5 - Expenses</b>								
<u>San Jose City College Project List</u>								
31137 - Property Acquisition	\$ 15,430	\$ 9,984,570	9,984,570.46	11,968	\$ 9,781,048	\$ 9,972,602	\$ (11,968)	0%
Subtotal San Jose City College Project List	\$ 15,430	\$ 9,984,570	\$ 9,984,570	11,968	\$ 9,781,048	\$ 9,972,602	\$ (11,968)	0%
<u>Evergreen Valley College Project List</u>								
32138 - Kinesiology, Physical Education and Aquatics (Bldg. #3)	\$ 1,797	\$ 6,998,203	6,998,203	9,640	\$ 6,793,563	\$ 8,000,000	\$ 1,001,797	14%
Subtotal Evergreen Valley College Project List	\$ 1,797	\$ 6,998,203	\$ 6,998,203	9,640	\$ 6,793,563	\$ 8,000,000	\$ 1,001,797	14%
<u>District Services and Districtwide Project List</u>								
39625 - Ground Lease Debt Relief (15+ years)	\$ 0	\$ 8,100,000	8,100,000	371,463	\$ 7,562,441	\$ 7,728,537	\$ (371,463)	-5%
39706 - Technology and Security	0	20,000,000	20,000,000	-	20,000,000	18,713,120	(1,286,880)	-6%
Subtotal District Services and Districtwide Project List	\$ 0	\$ 28,100,000	\$ 28,100,000	371,463	\$ 27,562,441	\$ 26,441,657	\$ (1,658,343)	-6%
<u>Project Administration - Non-Personnel</u>								
39905 - Management and Related Costs	\$ 0	\$ 450,000	691,160	-	\$ 251,034	\$ 700,000	\$ 8,840	1%
39999 - Election/Legal/EIR/DO Labor and Related	657,763	450,000	33,397	-	541,433	300,000	266,604	798%
Subtotal Project Administration - Non-Personnel	\$ 657,763	\$ 900,000	\$ 724,557	-	\$ 792,467	\$ 1,000,000	\$ 275,443	38%
<b>TOTAL EXPENSES</b>	<b>\$ 674,990</b>	<b>\$ 45,982,773</b>	<b>\$ 45,807,330</b>	<b>393,071</b>	<b>\$ 44,929,519</b>	<b>\$ 45,414,259</b>	<b>\$ (393,071)</b>	<b>-1%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 674,990</b>	<b>\$ 45,982,773</b>	<b>\$ 45,807,330</b>	<b>393,071</b>	<b>\$ 44,929,519</b>	<b>\$ 45,414,259</b>	<b>\$ (393,071)</b>	<b>-1%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 45,380,179	\$ (602,594)	\$ 55,169	45,908,914	\$ 0	\$ 1,416,460	\$ 1,361,291	2467%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 47 - GENERAL OBLIGATION BOND - MEASURE X 2016 SERIES B

Consolidated	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 663,000,000	\$ 663,000,000	
<b>48 - Revenues</b>							
48942 - Future Sale of Bonds	\$ 663,000,000	\$ 663,000,000	\$ 663,000,000	\$ 663,000,000	\$ 0	\$ (663,000,000)	-100%
<b>TOTAL REVENUES</b>	<b>\$ 663,000,000</b>	<b>\$ 663,000,000</b>	<b>\$ 663,000,000</b>	<b>\$ 663,000,000</b>	<b>\$ 0</b>	<b>\$ (663,000,000)</b>	<b>-100%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 663,000,000</b>	<b>\$ 663,000,000</b>	<b>\$ 663,000,000</b>	<b>\$ 663,000,000</b>	<b>\$ 663,000,000</b>	<b>\$ 0</b>	<b>0%</b>

## 5 - Expenses

<u>San Jose City College Project List</u>							
31114 - Demolition and Site Preparations for New CTE	\$ 0	-	\$ 0	\$ 0	\$ 565,761	\$ 565,761	
31122 - Group II Equipment	2,260,934	510,934	0	2,010,934	510,934	0	0%
31129 - New Maint & Ops Building & Emergency Operations	651,514	9,351,754	0	9,341,705	9,351,754	0	0%
31130 - Theater Accessibility and Entrance Improvements	2,000,000	2,240,918	\$ 0	2,240,918	2,503,755	262,837	12%
31132 - New CTE Building	68,586,512	70,855,623	0	70,086,512	70,079,161	(776,462)	-1%
31133 - New Swing Space Project	0	683,750	0	683,750	2,082,858	1,399,108	205%
31135 - Science Building Mechanical Upgrade	0	355,358	0	355,358		(355,358)	-100%
31150 - ADA Improvements	0	497,000	0	497,000	425,000	(72,000)	-14%
31152 - Campus-wide Painting - SJCC	0	2,944,471	0	3,029,520	1,780,831	(1,163,640)	-40%
31153 - Technology Building Remodel / Med.Tech.	0	2,993,000	0	2,993,000	2,539,776	(453,224)	-15%
31154 - Kingman Intersection Off-Site & On-Site Improvements	0	3,500,000	0	3,500,000	3,500,000	0	0%
31158 - Admissions and Records	0	-	0	0	214,643	214,643	
31161 - Child Development Center- Phase I	0	4,175,020	\$ 0	4,175,020	3,784,086	(390,934)	-9%
31162 - Student Center Expansion	0	6,074,000	0	6,074,000	5,674,743	(399,257)	-7%
31163 - Softball Field Renovation & Track Replacement	0	2,391,250	0	1,258,750	2,191,250	(200,000)	-8%
31165 - Jaguar Multicultural Center	0	8,000,000	\$ 0	0	7,800,000	(200,000)	-3%
31199 - Campus Contingency - San Jose City	209,594,595	172,181,668	0	181,133,279	172,181,668	(0)	0%
31304 - Small Capital Repairs	3,899,288	4,033,288	0	4,033,288	3,896,494	(136,794)	-3%
31310 - Door Hardware Upgrades	800,000	1,550,000	0	1,550,000	1,667,036	117,036	8%
31320 - Parking Lot and Street Repairs - Phase II	0	-	0	870,000	0	0	
31702 - IT Infrastructure Improvements	0	1,075,000	0	1,000,000	1,075,000	0	0%
31703 - Technology Upgrades	0	600,000	0	0	600,000	0	0%
Subtotal San Jose City College Project List	\$ 287,792,843	\$ 294,013,034	\$ 0	\$ 294,833,034	\$ 292,424,751	\$ (1,588,283)	-1%
<u>Evergreen Valley College Project List</u>							
32132 - Student Services Center	\$ 63,675,000	63,675,000	0	\$ 63,675,000	\$ 64,122,494	\$ 447,494	1%
32134 - Language Arts Building	46,775,000	46,775,000	0	46,775,000	\$ 46,732,172	(42,828)	0%
32138 - Kinesiology, Physical Education and Aquatics (Bldg. #3)	60,000,000	60,000,000	0	60,000,000	\$ 58,988,563	(1,011,437)	-2%
32144 - EVC: Campus Painting Project	0	4,265,000	0	3,700,000	\$ 4,497,304	232,304	5%
32145 - Gullo 2nd Floor - Student Services Center Renovation	0	720,000	0	0	\$ 720,000	0	0%
32150 - ADA Improvements	0	250,000	0	250,000	250,000	0	0%
32299 - Campus Contingency - Evergreen	121,086,762	114,996,692	0	115,961,692	114,996,692	0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 47 - GENERAL OBLIGATION BOND - MEASURE X 2016 SERIES B

<b>Consolidated</b>	<b>FY 2018-2019 ADOPTED BUDGET</b>	<b>FY 2018-2019 REVISED BUDGET</b>	<b>FY 2018-2019 ESTIMATED TOTAL</b>	<b>FY 2019-2020 TENTATIVE BUDGET</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
32307 - Small Capital Repairs	0	-	0	0	1,189,285	1,189,285	
32316 - Campus-wide Storm Water Pollution Prevention Plan	1,000,000	-	0	0	0	0	
32317 - Pavement Preservation / Roadway & Curb Marking	2,000,000	-	0	0	0	0	
32319 - EVC Utility Updating & Mapping	0	-	0	0	63,641	63,641	
32602 - Group II Equipment	600,000	600,000	0	600,000	610,310	10,310	2%
32702 - IT Infrastructure Improvements	2,000,000	2,000,000	0	2,000,000	2,650,000	650,000	33%
Subtotal Evergreen Valley College Project List	\$ 297,136,762	\$ 293,281,692	\$ 0	\$ 292,961,692	\$ 294,820,460	\$ 1,538,768	1%
<b>District Services and Districtwide Project List</b>							
39302 - Demolition of San Felipe DO and South Bay Academy	\$ 2,350,000	450,000	\$ 0	\$ 1,850,000		\$ (450,000)	-100%
39303 - District Services Furniture & Equipment	0	500,000	0	0	500,000	0	0%
39307 - Vehicle Replacement	0	275,000	\$ 0	0	100,000	(175,000)	-64%
39313 - ADA Transition Plan Assessment	0	100,000	0	0	100,000	0	0%
39314 - District Office Elevator Upgrades	0	900,000	0	0	900,000	0	0%
39399 - District & District-wide Contingency	10,120,395	9,755,274	\$ 0	9,755,274	9,755,274	0	0%
39699 - Program Contingency	11,600,000	11,600,000	0	11,600,000	11,600,000	0	0%
39706 - Technology and Security	48,000,000	47,800,000	\$ 0	48,000,000	49,086,880	1,286,880	3%
39707 - District Services Printing & Digital Imaging	0	175,000	0	0	160,025	(14,975)	-9%
39708 - District Services Computer Replacement	0	150,000	\$ 0	0	24,107	(125,893)	-84%
Subtotal District Services and Districtwide Project List	\$ 72,070,395	\$ 71,705,274	\$ 0	\$ 71,205,274	\$ 72,226,286	\$ 521,012	1%
<b>Project Administration - Non-Personnel</b>							
39905 - Management and Related Costs	\$ 3,000,000	1,000,000.00	\$ 0	\$ 1,000,000	\$ 1,529,070	\$ 529,070	53%
39999 - Election/Legal/EIR/DO Labor and Related	3,000,000	3,000,000.00	0	3,000,000	1,999,433	(1,000,567)	-33%
Subtotal Project Administration - Non-Personnel	\$ 6,000,000	\$ 4,000,000	\$ 0	\$ 4,000,000	\$ 3,528,503	\$ (471,497)	-12%
<b>TOTAL EXPENSES</b>	<b>\$ 663,000,000</b>	<b>\$ 663,000,000</b>	<b>\$ 0</b>	<b>\$ 663,000,000</b>	<b>\$ 663,000,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 663,000,000</b>	<b>\$ 663,000,000</b>	<b>\$ 0</b>	<b>\$ 663,000,000</b>	<b>\$ 663,000,000</b>	<b>\$ 0</b>	<b>0%</b>
Estimated Ending Fund Balance, June 30th	\$ 0	\$ 0	\$ 663,000,000	\$ 0	\$ 0	\$ 0	

# **SPECIAL REVENUE FUNDS**



## **SPECIAL REVENUE FUNDS**

### **Cafeteria Fund 70**

The Cafeteria Fund includes commission from food services vendors and costs associated with support of the food services operations at the colleges. The ending fund balance for FY2018-2019 (\$56,847) is mostly budgeted in contingency to remedy any unforeseen expenditures during the fiscal year.

### **Child Development Fund 72**

The Child Development Fund represents the operation of the SJCC Child Development Center, which was closed beginning FY2011-2012. The Child Development Fund was augmented by the Unrestricted General Fund 10 to support operations in FY2010-2011 by \$211,902. There was no activity in FY2017-2018 or FY2018-2019; however, it is anticipated that the \$483,434 revenues and expenditures budgeted in FY2019-2020 represent a pass-through to a third-party vendor to provide services during the center's closure.

In FY2011-2012 through FY2014-2015, San Jose City College elected to exercise the ability to transfer funding from one categorical program to another (known as flexibility) by transferring \$34,308 from the Childcare Tax Bailout Program to supplement the Disabled Student Program (DSPS).

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 70 - CAFETERIA FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 40,303	\$ 40,303	\$ 40,303	\$ 42,614	\$ 56,847	\$ 16,544	41%
<b>488 - Local Revenue</b>							
48890 - Other Local Income	\$ 75,000	\$ 75,000	\$ 73,420	\$ 75,000	\$ 75,000	\$ 0	0%
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 73,420</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 115,303</b>	<b>\$ 115,303</b>	<b>\$ 113,723</b>	<b>\$ 117,614</b>	<b>\$ 131,847</b>	<b>\$ 16,544</b>	<b>14%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 32,829	\$ 32,829	\$ 22,312	\$ 32,829	\$ 34,102	\$ 1,273	4%
53 - Employee Benefits	28,646	28,646	17,802	30,681	30,813	2,167	8%
54 - Supplies and Materials	2,500	2,500	1,370	2,500	2,500	0	0%
55 - Other Operating Exp & Serv	26,201	26,201	12,916	26,201	26,201	0	0%
56 - Capital Outlay	0	0	2,476	0	0	0	0%
57 - Contingency	25,127	25,127	0	25,403	38,231	13,104	52%
<b>TOTAL EXPENSES</b>	<b>\$ 115,303</b>	<b>\$ 115,303</b>	<b>\$ 56,876</b>	<b>\$ 117,614</b>	<b>\$ 131,847</b>	<b>\$ 16,544</b>	<b>14%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 115,303</b>	<b>\$ 115,303</b>	<b>\$ 56,876</b>	<b>\$ 117,614</b>	<b>\$ 131,847</b>	<b>\$ 16,544</b>	<b>14%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ 56,847	\$ 0	\$ 0	\$ 0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 72 - CHILD DEVELOPMENT

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>			\$ 0	\$ 0	\$ 0	\$ 0	
<b>48 - Revenues</b>							
486 - State Revenue	\$ 483,434	\$ 483,434	\$ 0	\$ 483,434	\$ 483,434	\$ 0	0%
<b>TOTAL REVENUES</b>	<b>\$ 483,434</b>	<b>\$ 483,434</b>	<b>\$ 0</b>	<b>\$ 483,434</b>	<b>\$ 483,434</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES W/ FUND BALANCE</b>	<b>\$ 483,434</b>	<b>\$ 483,434</b>	<b>\$ 0</b>	<b>\$ 483,434</b>	<b>\$ 483,434</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 483,434</b>	<b>\$ 483,434</b>	<b>\$ 0</b>	<b>\$ 483,434</b>	<b>\$ 483,434</b>	<b>\$ 0</b>	<b>0%</b>
<b>5 - Expenses</b>							
55 - Other Operating Exp & Serv	\$ 483,434	\$ 483,434	\$ 0	\$ 483,434	\$ 483,434	\$ 0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 483,434</b>	<b>\$ 483,434</b>	<b>\$ 0</b>	<b>\$ 483,434</b>	<b>\$ 483,434</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 483,434</b>	<b>\$ 483,434</b>	<b>\$ 0</b>	<b>\$ 483,434</b>	<b>\$ 483,434</b>	<b>\$ 0</b>	<b>0%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

# **INTERNAL SERVICE FUND**

## **INTERNAL SERVICE FUND**

### **Self-Insurance Fund 61**

The Self-Insurance Fund allows the District to pay the costs associated with dental and vision benefits for active employees and retirees. For active employees, the fund is reimbursed on a monthly basis from other funds as payroll is posted to the general ledger. For retirees, the fund is reimbursed quarterly by the retirees.

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 61 - SELF INSURANCE

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>			\$ 0	\$ 0	\$ 0	\$ 0	
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 1,250,000	\$ 1,250,000	\$ 1,224,311	\$ 1,250,000	\$ 1,250,000	\$ 0	0%
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,224,311</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,224,311</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,224,311</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>5 - Expenses</b>							
55 - Other Operating Exp & Serv	\$ 1,250,000	\$ 1,250,000	\$ 1,224,311	\$ 1,250,000	\$ 1,250,000	\$ 0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,224,311</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,224,311</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 0</b>	<b>0%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

# **FIDUCIARY FUNDS**

## **FIDUCIARY FUNDS**

### **Financial Aid Fund 48**

The Financial Aid Fund tracks the District's disbursements associated with financial aid. The fund is reimbursed by the Federal and State governments as disbursements are made. The FY2019-2020 Adopted Budget anticipates disbursements totaling \$11.1 million for students attending San Jose City College (up from the \$6.9 million disbursed in FY2018-2019) and disbursements totaling \$14.8 million for students attending Evergreen Valley College (up from the \$13.6 million disbursed in FY2018-2019).

Programs associated with this fund are as follows:

#### **Federal**

- Pell
- SEOG
- Direct Loans

#### **State**

- Cal Grant

### **Scholarship Fund 96**

The Scholarship Fund tracks the disbursements associated with student scholarships. The FY2019-2020 Adopted Budget anticipates awarding \$220,000 to students attending San Jose City College (up from the \$194,539 disbursed in FY2018-2019) and \$166,000 to students attending Evergreen Valley College (down from the \$171,757 disbursed in FY2018-2019).



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 48 - STUDENT FINANCIAL AID FUND

<b>Consolidated</b>	<b>FY 2018-2019 ADOPTED BUDGET</b>	<b>FY 2018-2019 REVISED BUDGET</b>	<b>FY 2018-2019 ESTIMATED TOTAL</b>	<b>FY 2019-2020 TENTATIVE BUDGET</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<i>Beginning Fund Balance, July 1st</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	
<b>48 - Revenue</b>							
481 - Federal Revenue	\$ 24,491,257	\$ 24,491,257	\$ 19,027,047	\$ 24,491,257	\$ 24,491,257	\$ 0	0%
486 - State Revenue	1,100,450	1,100,450	1,330,957	1,281,577	1,281,577	181,127	16%
<b>TOTAL REVENUES</b>	<b>\$ 25,591,707</b>	<b>\$ 25,591,707</b>	<b>\$ 20,358,004</b>	<b>\$ 25,772,834</b>	<b>\$ 25,772,834</b>	<b>\$ 181,127</b>	<b>1%</b>
<b>489 - Interfund Transfer In</b>							
489 - Interfund Transfer In (From Fund 10)	\$ 87,564	\$ 87,764	\$ 86,343	\$ 87,564	\$ 87,564	\$ (200)	0%
<b>TOTAL INTERFUND TRANSFER IN</b>	<b>\$ 87,564</b>	<b>\$ 87,764</b>	<b>\$ 86,343</b>	<b>\$ 87,564</b>	<b>\$ 87,564</b>	<b>\$ (200)</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 25,679,271</b>	<b>\$ 25,679,471</b>	<b>\$ 20,444,347</b>	<b>\$ 25,860,398</b>	<b>\$ 25,860,398</b>	<b>\$ 180,927</b>	<b>1%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 51,859	\$ 43,103	\$ 41,463	\$ 51,859	\$ 51,859	\$ 8,756	20%
<u>Financial Aid Programs</u>							
10501 - Pell	\$ 21,421,040	\$ 21,421,040	\$ 17,473,064	\$ 21,421,040	\$ 21,421,040	\$ 0	0%
10502 - SEOG	771,922	780,878	810,444	771,922	771,922	(8,956)	-1%
10503 - Direct Loan	2,334,000	2,334,000	788,419	2,334,000	2,334,000	0	0%
22001 - Cal Grant	1,100,450	1,100,450	1,330,957	1,281,577	1,281,577	181,127	16%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 25,679,271</b>	<b>\$ 25,679,471</b>	<b>\$ 20,444,347</b>	<b>\$ 25,860,398</b>	<b>\$ 25,860,398</b>	<b>\$ 180,927</b>	<b>1%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 25,679,271</b>	<b>\$ 25,679,471</b>	<b>\$ 20,444,347</b>	<b>\$ 25,860,398</b>	<b>\$ 25,860,398</b>	<b>\$ 180,927</b>	<b>1%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ (0)	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 48 - STUDENT FINANCIAL AID FUND

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenue</b>							
481 - Federal Revenue	\$ 10,763,000	\$ 10,763,000	\$ 6,503,229	\$ 10,763,000	\$ 10,763,000	\$ 0	
486 - State Revenue	339,100	339,100	375,618	339,100	339,100	0	
<b>TOTAL REVENUES</b>	<b>\$ 11,102,100</b>	<b>\$ 11,102,100</b>	<b>\$ 6,878,847</b>	<b>\$ 11,102,100</b>	<b>\$ 11,102,100</b>	<b>\$ 0</b>	
<b>489 - Interfund Transfer In</b>							
489 - Interfund Transfer In (From Fund 10)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL INTERFUND TRANSFER IN</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 11,102,100</b>	<b>\$ 11,102,100</b>	<b>\$ 6,878,847</b>	<b>\$ 11,102,100</b>	<b>\$ 11,102,100</b>	<b>\$ (0)</b>	
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 27,483	\$ 27,483	\$ 26,723	\$ 27,483	\$ 27,483	\$ 0	
<u>Financial Aid Programs</u>							
10501 - Pell	\$ 8,892,660	\$ 8,892,660	\$ 5,731,575	\$ 8,892,660	\$ 8,892,660	\$ 0	
10502 - SEOG	342,857	342,857	373,844	342,857	342,857	0	
10503 - Direct Loan	1,500,000	1,500,000	371,087	1,500,000	1,500,000	0	
22001 - Cal Grant	339,100	339,100	375,618	339,100	339,100	0	
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 11,102,100</b>	<b>\$ 11,102,100</b>	<b>\$ 6,878,847</b>	<b>\$ 11,102,100</b>	<b>\$ 11,102,100</b>	<b>\$ 0</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 11,102,100</b>	<b>\$ 11,102,100</b>	<b>\$ 6,878,847</b>	<b>\$ 11,102,100</b>	<b>\$ 11,102,100</b>	<b>\$ 0</b>	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 48 - STUDENT FINANCIAL AID FUND

Evergreen Valley College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenue</b>							
481 - Federal Revenue	\$ 13,728,257	\$ 13,728,257	\$ 12,523,818	\$ 13,728,257	\$ 13,728,257	\$ 0	0%
486 - State Revenue	761,350	761,350	955,339	942,477	942,477	181,127	24%
<b>TOTAL REVENUES</b>	<b>\$ 14,489,607</b>	<b>\$ 14,489,607</b>	<b>\$ 13,479,157</b>	<b>\$ 14,670,734</b>	<b>\$ 14,670,734</b>	<b>\$ 181,127</b>	<b>1%</b>
<b>489 - Interfund Transfer In</b>							
489 - Interfund Transfer In (From Fund 10)	\$ 87,564	\$ 87,764	\$ 86,343	\$ 87,564	\$ 87,564	\$ (200)	0%
<b>TOTAL INTERFUND TRANSFER IN</b>	<b>\$ 87,564</b>	<b>\$ 87,764</b>	<b>\$ 86,343</b>	<b>\$ 87,564</b>	<b>\$ 87,564</b>	<b>\$ (200)</b>	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 14,577,171</b>	<b>\$ 14,577,371</b>	<b>\$ 13,565,500</b>	<b>\$ 14,758,298</b>	<b>\$ 14,758,298</b>	<b>\$ 180,927</b>	<b>1%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 24,376	\$ 15,620	\$ 14,740	\$ 24,376	\$ 24,376	\$ 8,756	56%
<u>Financial Aid Programs</u>							
10501 - Pell	\$ 12,528,380	\$ 12,528,380	\$ 11,741,489	\$ 12,528,380	\$ 12,528,380	\$ 0	0%
10502 - SEOG	429,065	438,021	436,600	429,065	429,065	(8,956)	-2%
10503 - Direct Loan	834,000	834,000	417,332	834,000	834,000	0	0%
22001 - Cal Grant	761,350	761,350	955,339	942,477	942,477	181,127	24%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 14,577,171</b>	<b>\$ 14,577,371</b>	<b>\$ 13,565,500</b>	<b>\$ 14,758,298</b>	<b>\$ 14,758,298</b>	<b>\$ 180,927</b>	<b>1%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 14,577,171</b>	<b>\$ 14,577,371</b>	<b>\$ 13,565,500</b>	<b>\$ 14,758,298</b>	<b>\$ 14,758,298</b>	<b>\$ 180,927</b>	<b>1%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 96 - SCHOLARSHIPS AND LOAN AGENCY

<b>Consolidated</b>	<b>FY 2018-2019 ADOPTED BUDGET</b>	<b>FY 2018-2019 REVISED BUDGET</b>	<b>FY 2018-2019 ESTIMATED TOTAL</b>	<b>FY 2019-2020 TENTATIVE BUDGET</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<i>Beginning Fund Balance, July 1st</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 386,000	\$ 386,000	\$ 366,296	\$ 386,000	\$ 386,000	\$ 0	0%
<b>TOTAL REVENUES</b>	<b>\$ 386,000</b>	<b>\$ 386,000</b>	<b>\$ 366,296</b>	<b>\$ 386,000</b>	<b>\$ 386,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 386,000</b>	<b>\$ 386,000</b>	<b>\$ 366,296</b>	<b>\$ 386,000</b>	<b>\$ 386,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>5 - Expenses</b>							
<u>Scholarships</u>							
32409 - Internal Scholarships Foundation	\$ 132,000	\$ 132,000	\$ 111,173	\$ 132,000	\$ 132,000	\$ 0	0%
32410 - Internal Scholarships ASB	44,000	44,000	28,638	44,000	44,000	0	0%
32411 - External Scholarships	210,000	210,000	226,485	210,000	210,000	0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 386,000</b>	<b>\$ 386,000</b>	<b>\$ 366,296</b>	<b>\$ 386,000</b>	<b>\$ 386,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 386,000</b>	<b>\$ 386,000</b>	<b>\$ 366,296</b>	<b>\$ 386,000</b>	<b>\$ 386,000</b>	<b>\$ 0</b>	<b>0%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

96 - SCHOLARSHIPS AND LOAN AGENCY

San Jose City College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 220,000	\$ 220,000	\$ 194,539	\$ 220,000	\$ 220,000	\$ 0	0%
<b>TOTAL REVENUES</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 194,539</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 194,539</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>5 - Expenses</b>							
<u>Scholarships</u>							
32409 - Internal Scholarships Foundation	\$ 100,000	\$ 100,000	\$ 92,825	\$ 100,000	\$ 100,000	\$ 0	0%
32410 - Internal Scholarships ASB	20,000	20,000	4,750	20,000	20,000	0	0%
32411 - External Scholarships	100,000	100,000	96,964	100,000	100,000	0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 194,539</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 194,539</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 0</b>	<b>0%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

96 - SCHOLARSHIPS AND LOAN AGENCY

Evergreen Valley College	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 166,000	\$ 166,000	\$ 171,757	\$ 166,000	\$ 166,000	\$ 0	0%
<b>TOTAL REVENUES</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 171,757</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 171,757</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>5 - Expenses</b>							
<u>Scholarships</u>							
32409 - Internal Scholarships Foundation	\$ 32,000	\$ 32,000	\$ 18,348	\$ 32,000	\$ 32,000	\$ 0	0%
32410 - Internal Scholarships ASB	24,000	24,000	23,888	24,000	24,000	0	0%
32411 - External Scholarships	110,000	110,000	129,521	110,000	110,000	0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 171,757</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 171,757</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 0</b>	<b>0%</b>

# **OPEB-RELATED FUNDS**

## **OPEB-RELATED FUNDS**

### **OPEB Trust Fund 75**

The OPEB Trust Fund was established after the sale of OPEB Bonds to fund the GASB 43/45 Actuarial Valuation of Post-retirement Employee Benefits estimated at \$47,719,500 at June 30, 2007. The closing of the District's OPEB Bond was May 14, 2009, with an expense rate fixed at 4.62% with a swap rate at the end of the third year at 4.239%. In May 2012, the District refinanced the OPEB bonds locking in an "all-in interest" rate of 5.239% for 15 years.

The "other operating expenses and services" budgeted for FY2019-2020 represent fees associated with Benefit Trust as the Discretionary Trustee for asset and fiduciary management and investment policy development, and to Futuris Trust as Program Coordinator for the District. Annual earnings fluctuate due to market conditions. See below for annualized earnings (losses):

• FY2009-2010	\$6,314,649
• FY2010-2011	\$9,123,789
• FY2011-2012	(\$1,200,297)
• FY2012-2013	\$5,362,612
• FY2013-2014	\$7,512,322
• FY2014-2015	\$ 449,951
• FY2015-2016	\$ 57,483
• FY2016-2017	\$5,815,202
• FY2017-2018	\$3,660,036
• FY2018-2019	\$3,325,947
• FY2019-2020*	\$2,490,600

\*estimated

### **Retiree Benefit Fund 81**

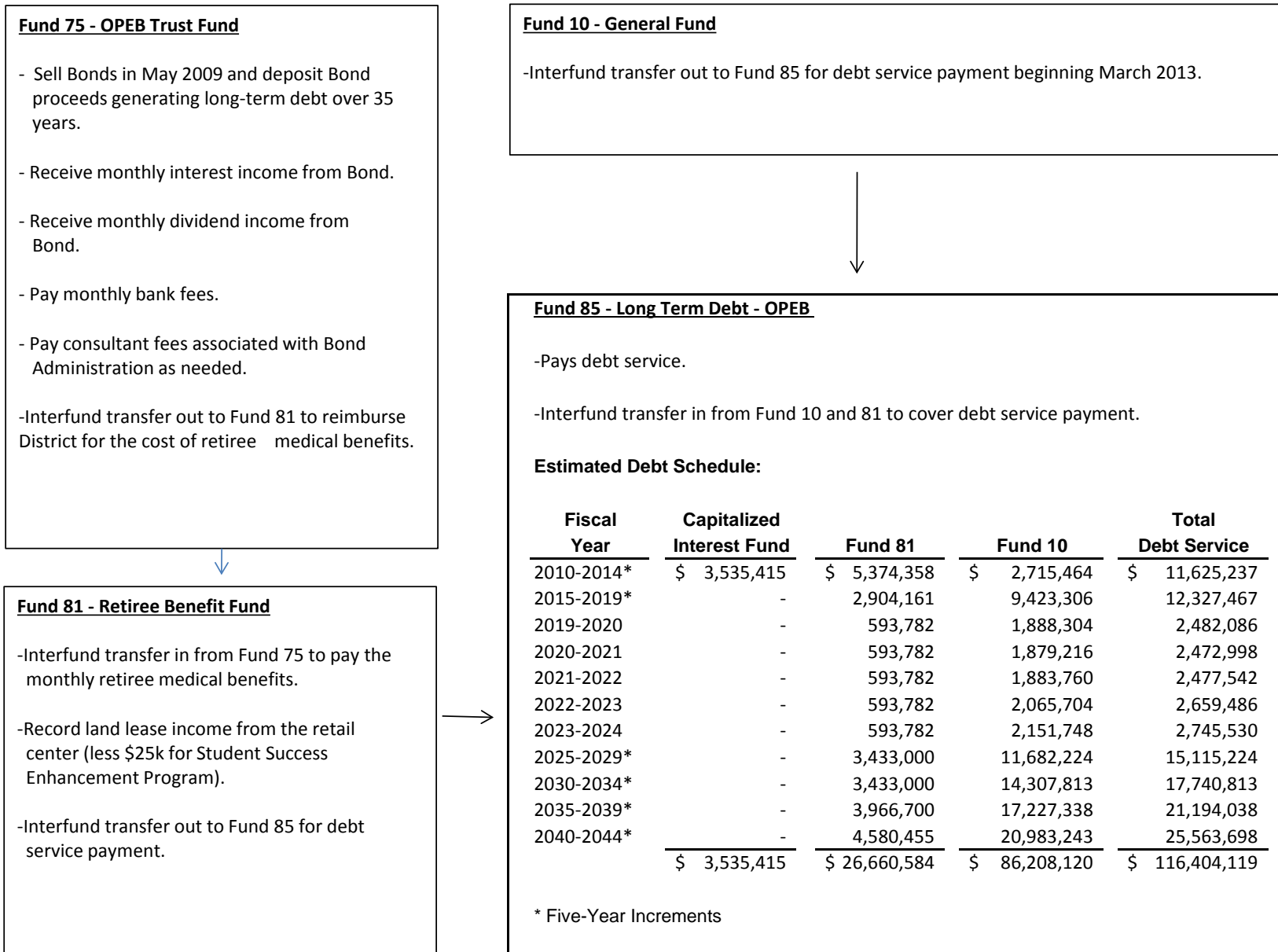
The Retiree Benefit Fund was established to record land lease payments from the Evergreen Marketplace II retail development and to begin accumulating resources to offset the long-term retiree medical benefit liability. Once the OPEB Bonds were sold and the Trust Fund was established, this fund was used to accept the transfer in from the OPEB Trust Fund 75 to pay retiree medical benefits, which were \$3,381,455 in FY2018-2019 and are anticipated to be \$3,587,724 in FY2019-2020.



### **Long-Term OPEB Debt Fund 85**

The Long-Term OPEB Debt Fund pays the debt service to the OPEB bondholders. The Unrestricted General Fund 10 started making significant transfers in to this fund beginning in FY2012-2013 to support this on-going debt service. On March 13, 2012, the Board of Trustees authorized the remarketing of the OPEB bonds, which decreased the anticipated debt service obligation from the Unrestricted General Fund 10 by \$325,400 in FY2012-2013 from \$1,108,580 to \$783,180. The debt service obligation from the Unrestricted General Fund 10 increased from \$783,180 in FY2012-2013 to \$1,958,052 in FY2013-2014 and \$1,953,150 in FY2014-2015 as the fund balance in Fund 81 was depleted. The debt service obligation from the Unrestricted General Fund 10 was \$1,864,732 in FY2015-2016, \$1,867,367 in FY2016-2017, \$1,876,933 in FY2017-2018, \$1,876,933 in FY2018-2019 and is anticipated to be \$1,890,598 in FY2019-2020.

**OPEB BOND FLOW CHART**  
**Flow Chart Illustrating Relationships Between Funds**



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 75 - OPEB TRUST FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 44,997,973	\$ 44,997,973	\$ 44,997,973	\$ 43,960,395	\$ 44,720,185	\$ (277,788)	-1%
<b>488 - Local Revenue</b>							
48861 - Dividend Income	\$ 1,997,965	\$ 1,997,965	\$ 1,866,249	\$ 1,966,590	\$ 1,996,886	\$ (1,079)	0%
48862 - Other Investment Income			998,283	0	0	0	
48863 - Realized Gain/(Losses)	303,235	303,235	73,626	75,746	78,780	(224,455)	-74%
48864 - Unrealized Apprec/(Deprec)	1,669,940	1,669,940	387,789	721,699	414,934	(1,255,006)	-75%
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 3,971,140</b>	<b>\$ 3,971,140</b>	<b>\$ 3,325,947</b>	<b>\$ 2,764,036</b>	<b>\$ 2,490,600</b>	<b>\$ (1,480,540)</b>	<b>-37%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 48,969,113</b>	<b>\$ 48,969,113</b>	<b>\$ 48,323,920</b>	<b>\$ 46,724,431</b>	<b>\$ 47,210,785</b>	<b>\$ (1,758,328)</b>	<b>-4%</b>
<b>5 - Expenses</b>							
55 - Other Operating Exp & Serv	\$ 249,462	\$ 249,462	\$ 222,280	\$ 238,084	\$ 237,840	\$ (11,622)	-5%
<b>TOTAL EXPENSES</b>	<b>\$ 249,462</b>	<b>\$ 249,462</b>	<b>\$ 222,280</b>	<b>\$ 238,084</b>	<b>\$ 237,840</b>	<b>\$ (11,622)</b>	<b>-5%</b>
<b>573 - Interfund Transfers Out</b>							
573 - Interfund Transfers Out (to Fund 81)	\$ 4,142,926	\$ 4,142,926	\$ 3,381,455	\$ 3,605,575	\$ 3,587,724	\$ (555,202)	-13%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 4,142,926</b>	<b>\$ 4,142,926</b>	<b>\$ 3,381,455</b>	<b>\$ 3,605,575</b>	<b>\$ 3,825,563</b>	<b>\$ (317,363)</b>	<b>-8%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 4,392,388</b>	<b>\$ 4,392,388</b>	<b>\$ 3,603,735</b>	<b>\$ 3,843,659</b>	<b>\$ 4,063,403</b>	<b>\$ (328,985)</b>	<b>-7%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 44,576,725	\$ 44,576,725	\$ 44,720,185	\$ 42,880,772	\$ 43,147,383	\$ (1,429,342)	-3%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 81 - RETIREE BENEFIT FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 0		\$ 0		\$ 0	\$ 0	
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 593,782	\$ 593,782	\$ 593,782	\$ 593,782	\$ 593,782	\$ 0	0%
<b>TOTAL REVENUES</b>	<b>\$ 593,782</b>	<b>\$ 593,782</b>	<b>\$ 593,782</b>	<b>\$ 593,782</b>	<b>\$ 593,782</b>	<b>\$ 0</b>	<b>0%</b>
<b>489 - Interfund Transfer In</b>							
489 - Interfund Transfer In (from Fund 75)	\$ 4,142,926	\$ 4,142,926	\$ 3,381,455	\$ 3,605,575	\$ 3,587,724	\$ (555,202)	-13%
<b>TOTAL BUDGET RESOURCES W/ FUND BALANCE</b>	<b>\$ 4,736,708</b>	<b>\$ 4,736,708</b>	<b>\$ 3,975,237</b>	<b>\$ 4,199,357</b>	<b>\$ 4,181,506</b>	<b>\$ (555,202)</b>	<b>-12%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 4,736,708</b>	<b>\$ 4,736,708</b>	<b>\$ 3,975,237</b>	<b>\$ 4,199,357</b>	<b>\$ 4,181,506</b>	<b>\$ (555,202)</b>	<b>-12%</b>
<b>5 - Expenses</b>							
537 - Retiree Benefits	\$ 4,142,926	\$ 4,142,926	\$ 3,381,455	\$ 3,605,575	\$ 3,587,724	\$ (555,202)	-13%
<b>TOTAL EXPENSES</b>	<b>\$ 4,142,926</b>	<b>\$ 4,142,926</b>	<b>\$ 3,381,455</b>	<b>\$ 3,605,575</b>	<b>\$ 3,587,724</b>	<b>\$ (555,202)</b>	<b>-13%</b>
<b>573 - Interfund Transfers Out</b>							
573 - Interfund Transfers Out (to Fund 85)	\$ 593,782	\$ 593,782	\$ 593,782	\$ 593,782	\$ 593,782	\$ 0	0%
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 4,736,708</b>	<b>\$ 4,736,708</b>	<b>\$ 3,975,237</b>	<b>\$ 4,199,357</b>	<b>\$ 4,181,506</b>	<b>\$ (555,202)</b>	<b>-12%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

## 85 - LONG TERM DEBT OPEB FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 18,784	\$ 18,784	\$ 18,784	\$ 0	\$ 0	\$ (18,784)	-100%
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>489 - Interfund Transfer In</b>							
489 - Interfund Transfer (from Fund 10 & 81)	\$ 2,477,542	\$ 2,477,542	\$ 2,458,758	\$ 2,482,086	\$ 2,482,086	\$ 4,544	0%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 2,477,542</b>	<b>\$ 2,477,542</b>	<b>\$ 2,458,758</b>	<b>\$ 2,482,086</b>	<b>\$ 2,482,086</b>	<b>\$ 4,544</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 2,477,542</b>	<b>\$ 2,477,542</b>	<b>\$ 2,458,758</b>	<b>\$ 2,482,086</b>	<b>\$ 2,482,086</b>	<b>\$ 4,544</b>	<b>0%</b>
<b>5 - Expenses</b>							
571 - Debt Retirement	\$ 2,477,542	\$ 2,477,542	\$ 2,477,542	\$ 2,482,086	\$ 2,482,086	\$ 4,544	0%
<b>TOTAL EXPENSES</b>	<b>\$ 2,477,542</b>	<b>\$ 2,477,542</b>	<b>\$ 2,477,542</b>	<b>\$ 2,482,086</b>	<b>\$ 2,482,086</b>	<b>\$ 4,544</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 2,477,542</b>	<b>\$ 2,477,542</b>	<b>\$ 2,477,542</b>	<b>\$ 2,482,086</b>	<b>\$ 2,482,086</b>	<b>\$ 4,544</b>	<b>0%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 18,784	\$ 18,784	\$ 0	\$ 0	\$ 0	\$ (18,784)	-100%

# **LONG TERM DEBT FUNDS**

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

83 - L/T DEBT GO BOND MEASURE I FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 12,981,210	\$ 12,981,210	\$ 12,981,210	\$ 8,441,952	\$ 14,267,353	\$ 1,286,143	10%
<b>48 - Revenue</b>							
486 - State Revenue	\$ 62,431	\$ 62,431	63,680	\$ 0	\$ 65,909	\$ 3,478	6%
488 - Local Revenue	12,532,217	12,532,217	13,619,453	0	14,296,114	1,763,897	14%
<b>TOTAL REVENUES</b>	<b>\$ 12,594,648</b>	<b>\$ 12,594,648</b>	<b>\$ 13,683,133</b>	<b>\$ 0</b>	<b>\$ 14,362,022</b>	<b>\$ 1,767,375</b>	<b>14%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 25,575,858</b>	<b>\$ 25,575,858</b>	<b>\$ 26,664,343</b>	<b>\$ 8,441,952</b>	<b>\$ 28,629,375</b>	<b>\$ 3,053,517</b>	<b>12%</b>
<b>5 - Expenses</b>							
571 - Agent Fees	\$ 2,000	\$ 2,000	\$ 990	\$ 1,000	\$ 3,000	\$ 1,000	50%
571 - Debt Retirement	12,396,000	12,396,000	12,396,000	8,440,952	13,141,375	745,375	6%
<b>TOTAL EXPENSES</b>	<b>\$ 12,398,000</b>	<b>\$ 12,398,000</b>	<b>\$ 12,396,990</b>	<b>\$ 8,441,952</b>	<b>\$ 13,144,375</b>	<b>\$ 746,375</b>	<b>6%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 12,398,000</b>	<b>\$ 12,398,000</b>	<b>\$ 12,396,990</b>	<b>\$ 8,441,952</b>	<b>\$ 13,144,375</b>	<b>\$ 746,375</b>	<b>6%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 13,177,858	\$ 13,177,858	\$ 14,267,353	\$ (0)	\$ 15,485,000	\$ 2,307,142	18%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

84 - L/T DEBT GO BOND MEASURE G 2004 FUND

Districtwide		FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
	<i>Beginning Fund Balance, July 1st</i>	\$ 8,316,159	\$ 8,316,159	\$ 8,316,159	\$ 7,992,548	\$ 8,570,116	\$ 253,957	3%
<b>48 - Revenue</b>								
	486 - State Revenue	\$ 50,577	\$ 50,577	\$ 51,667	\$ 52,347	\$ 52,347	\$ 1,770	4%
	488 - Local Revenue	10,810,230	10,810,230	11,689,838	31,221,149	9,663,080	(1,147,149)	-11%
	<b>TOTAL REVENUES</b>	<b>\$ 10,860,806</b>	<b>\$ 10,860,806</b>	<b>\$ 11,741,505</b>	<b>\$ 31,273,496</b>	<b>\$ 9,715,427</b>	<b>\$ (1,145,379)</b>	<b>-11%</b>
TOTAL BUDGET RESOURCES								
	<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 10,860,806</b>	<b>\$ 10,860,806</b>	<b>\$ 11,741,505</b>	<b>\$ 31,273,496</b>	<b>\$ 9,715,427</b>	<b>\$ (1,145,379)</b>	<b>-11%</b>
<b>5 - Expenses</b>								
	571 - Agent Fees	\$ 4,000	\$ 4,000	\$ 3,360	\$ 2,000	\$ 6,500	\$ 2,500	63%
	571 - Debt Retirement	11,484,188	11,484,188	11,484,188	16,785,513	11,285,513	(198,675)	-2%
	<b>TOTAL EXPENSES</b>	<b>\$ 11,488,188</b>	<b>\$ 11,488,188</b>	<b>\$ 11,487,548</b>	<b>\$ 16,787,513</b>	<b>\$ 11,292,013</b>	<b>\$ (196,175)</b>	<b>-2%</b>
	<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 11,488,188</b>	<b>\$ 11,488,188</b>	<b>\$ 11,487,548</b>	<b>\$ 16,787,513</b>	<b>\$ 11,292,013</b>	<b>\$ (196,175)</b>	<b>-2%</b>
	<i>Estimated Ending Fund Balance, June 30th</i>	\$ 7,688,778	\$ 7,688,778	\$ 8,570,116	\$ 22,478,531	\$ 6,993,531	\$ (695,247)	-9%



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

86 - L/T DEBT GO BOND MEASURE G 2010 FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 9,567,987	\$ 9,567,987	\$ 9,567,987	\$ 7,595,200	\$ 8,065,991	\$ (1,501,996)	-16%
<b>48 - Revenue</b>							
486 - State Revenue	\$ 54,528	\$ 54,528	\$ 55,649	\$ 56,436	\$ 57,597	\$ 3,069	6%
488 - Local Revenue	10,472,522	10,472,522	11,252,058	11,234,655	10,764,703	292,181	3%
<b>TOTAL REVENUES</b>	<b>\$ 10,527,050</b>	<b>\$ 10,527,050</b>	<b>\$ 11,307,707</b>	<b>\$ 11,291,091</b>	<b>\$ 10,822,300</b>	<b>\$ 295,250</b>	<b>3%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 20,095,037</b>	<b>\$ 20,095,037</b>	<b>\$ 20,875,694</b>	<b>\$ 18,886,291</b>	<b>\$ 18,888,290</b>	<b>\$ (1,206,747)</b>	<b>-6%</b>
<b>5 - Expenses</b>							
571 - Agent Fees	\$ 4,000	\$ 4,000	\$ 3,960	\$ 4,000	\$ 6,000	\$ 2,000	50%
571 - Debt Retirement	12,805,744	12,805,744	12,805,744	12,067,444	12,067,444	(738,300)	-6%
<b>TOTAL EXPENSES</b>	<b>\$ 12,809,744</b>	<b>\$ 12,809,744</b>	<b>\$ 12,809,704</b>	<b>\$ 12,071,444</b>	<b>\$ 12,073,444</b>	<b>\$ (736,300)</b>	<b>-6%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 12,809,744</b>	<b>\$ 12,809,744</b>	<b>\$ 12,809,704</b>	<b>\$ 12,071,444</b>	<b>\$ 12,073,444</b>	<b>\$ (736,300)</b>	<b>-6%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 7,285,293	\$ 7,285,293	\$ 8,065,991	\$ 6,814,847	\$ 6,814,847	\$ (470,446)	-6%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2019-2020 Adopted Budget

87 - L/T DEBT GO BOND MEASURE X FUND

Districtwide	FY 2018-2019 ADOPTED BUDGET	FY 2018-2019 REVISED BUDGET	FY 2018-2019 ESTIMATED TOTAL	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 28,569,798	\$ 28,569,798	\$ 28,569,798	\$ 29,486,557	\$ 28,631,220	\$ 61,422	0%
<b>48 - Revenue</b>							
486 - State Revenue	\$ 135,135	\$ 135,135	\$ 137,227	\$ 19,339	\$ 0	\$ (135,135)	-100%
488 - Local Revenue	25,766,533	25,766,533	25,697,127	36,786	912,461	(24,854,072)	-96%
489 - Other Revenue							
<b>TOTAL REVENUES</b>	<b>\$ 25,901,668</b>	<b>\$ 25,901,668</b>	<b>\$ 25,834,354</b>	<b>\$ 56,125</b>	<b>\$ 912,461</b>	<b>\$ (24,989,207)</b>	<b>-96%</b>
TOTAL BUDGET RESOURCES							
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 25,901,668</b>	<b>\$ 25,901,668</b>	<b>\$ 25,834,354</b>	<b>\$ 56,125</b>	<b>\$ 912,461</b>	<b>\$ (24,989,207)</b>	<b>-96%</b>
<b>5 - Expenses</b>							
571 - Agent Fees	\$ 2,000	\$ 2,000	\$ 0	\$ 2,000	\$ 3,000	\$ 1,000	50%
571 - Debt Retirement	25,772,932	25,772,932	25,772,932	27,167,238	27,167,238	1,394,306	5%
<b>TOTAL EXPENSES</b>	<b>\$ 25,774,932</b>	<b>\$ 25,774,932</b>	<b>\$ 25,772,932</b>	<b>\$ 27,169,238</b>	<b>\$ 27,170,238</b>	<b>\$ 1,395,306</b>	<b>5%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 25,774,932</b>	<b>\$ 25,774,932</b>	<b>\$ 25,772,932</b>	<b>\$ 27,169,238</b>	<b>\$ 27,170,238</b>	<b>\$ 1,395,306</b>	<b>5%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 28,696,534	\$ 28,696,534	\$ 28,631,220	\$ 2,373,444	\$ 2,373,444	\$ (26,323,090)	-92%

# **APPENDICES**

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## BUDGET ASSUMPTIONS

	FY 2018-2019 ADOPTED BUDGET	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS
<b>REVENUES</b>					
STATE APPORTIONMENT					
INFLATION FACTOR	2.71%	3.26%	3.26%	3.00%	2.80%
GROWTH (WORKLOAD REDUCTION)	4.99%	0.55%	0.55%	1.00%	1.00%
DEFICIT FACTOR	0.00%	0.00%	0.00%	0.00%	0.00%
BASE ALLOCATION	0.00%	0.00%	0.00%	0.00%	0.00%
PROPERTY TAX GROWTH	4.39%	3.50%	4.25%	3.50%	3.50%
ENROLLMENT FEE					
RESIDENT	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
NON-RESIDENT	\$ 233	\$ 265	\$ 265	\$ 265	\$ 265
PARKING FEE					
PRIMARY TERM	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45
DAILY	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
TRANSPORTATION	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11
HEALTH FEE	\$ 20	\$ 21	\$ 21	\$ 21	\$ 21
LOTTERY INCOME/ESTIMATED FTES	\$ 151	\$ 204	\$ 204	\$ 204	\$ 204

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## BUDGET ASSUMPTIONS

	FY 2018-2019 ADOPTED BUDGET	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS
<b>EXPENDITURES</b>					
STEP AND COLUMN INCREASE					
CERTIFICATED	N/A	N/A	N/A	0.90%	0.90%
CLASSIFIED	N/A	N/A	N/A	0.70%	0.70%
ADJUNCT BASE ADJUSTMENT	1.00%	1.00%	1.00%	1.00%	1.00%
VACANT POSITIONS (DEFAULT)					
FACULTY (10-Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$ 88,031	\$ 88,031	\$ 90,232	\$ 90,232	\$ 90,232
FACULTY (11-Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$ 96,835	\$ 96,835	\$ 99,256	\$ 99,256	\$ 99,256
CLASSIFIED					
CLASSIFICATION	Step 1 of Range	Step 1 of Range	Step 1 of Range	Step 1 of Range	Step 1 of Range
MEDICAL					
	Blue Cross 2 Party	Blue Cross 2 Party	Blue Cross 2 Party	Blue Cross 2 Party	Blue Cross 2 Party
AVERAGE COST OF ADJUNCT FACULTY					
CLASSIFICATION	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7
VALUE (SALARY)	\$ 62,674	\$ 62,674	\$ 66,176	\$ 66,176	\$ 66,176

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## BUDGET ASSUMPTIONS

	FY 2018-2019 ADOPTED BUDGET	FY 2019-2020 TENTATIVE BUDGET	FY 2019-2020 ADOPTED BUDGET	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS
NEGOTIATED SETTLEMENT - CONTRACTUAL OBLIGATION					
CERTIFICATED SALARIES - FULL TIME	0.00%	0.00%	0.00%	0.00%	0.00%
CERTIFICATED SALARIES - PART TIME	0.00%	0.00%	0.00%	0.00%	0.00%
CLASSIFIED SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
MANAGEMENT SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
EXECUTIVE SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
HEALTH AND WELFARE PREMIUMS (CHANGE)					
BLUE CROSS	8.84%	6.10%	6.10%	6.10%	6.10%
KAISER	15.50%	6.10%	6.10%	6.10%	6.10%
DENTAL	0.60%	3.30%	3.30%	5.00%	5.00%
VISION	48.50%	0.00%	0.00%	3.00%	3.00%
EMPLOYEE ASSISTANCE PROGRAM	N/A	N/A	N/A	N/A	N/A
LONG TERM DISABILITY	0.00%	0.00%	0.00%	0.00%	0.00%
LIFE INSURANCE	0.00%	0.00%	0.00%	0.00%	0.00%
STATUTORY EMPLOYEE BENEFITS (RATES)					
STRS	16.28%	17.10%	17.10%	18.40%	18.10%
PERS	18.06%	20.70%	19.72%	22.70%	24.60%
SOCIAL SECURITY	6.20%	6.20%	6.20%	6.20%	6.20%
MEDICARE	1.45%	1.45%	1.45%	1.45%	1.45%
UNEMPLOYMENT INSURANCE	0.20%	0.20%	0.20%	0.20%	0.20%
WORKERS' COMPENSATION	1.48%	1.48%	1.79%	1.79%	1.79%
DISCOUNT FACTOR	1.76%	1.76%	1.51%	1.76%	1.76%
HIGH IMPACT PROGRAMS	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
ACA CADILLAC TAX (ADD'L \$)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,667,899

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

RECAP OF FUND BALANCES  
FY 2019-2020 ADOPTED BUDGET

<b>Fund Description</b>	<b>Beginning Fund Balance</b>	<b>Total Revenue</b>	<b>Total Budget Resources</b>	<b>Total Budget Requirements</b>	<b>Ending Fund Balance</b>
<b>UNRESTRICTED GENERAL FUNDS</b>					
10 - General Fund	\$ 22,772,576	\$ 129,460,486	\$ 152,233,062	\$ 131,733,785	\$ 20,499,278
12 - Financial Stabilization Fund	1,250,000	0	1,250,000	0	1,250,000
14 - Student Success Enhancemet Fund	455,000	25,000	480,000	480,000	0
15 - Facility Rental Fund	1,671,468	804,371	2,475,839	2,475,840	(1)
<b>TOTAL UNRESTRICTED GENERAL FUNDS</b>	<b>\$ 26,149,044</b>	<b>\$ 130,289,857</b>	<b>\$ 156,438,901</b>	<b>\$ 134,689,625</b>	<b>\$ 21,749,277</b>
<b>RESTRICTED GENERAL FUNDS</b>					
11 - Parking Fund	\$ (0)	\$ 1,682,524	\$ 1,682,524	\$ 1,682,524	\$ (0)
16 - Comm College Ctr for Econ Mobility	468,399	2,128,902	2,597,301	2,529,333	67,968
17 - Categorical Fund	(350,782)	35,380,067	35,029,285	36,079,095	(1,049,810)
18 - Health Fund	169,963	642,149	812,112	812,111	1
<b>TOTAL RESTRICTED GENERAL FUNDS</b>	<b>\$ 287,580</b>	<b>\$ 39,833,642</b>	<b>\$ 40,121,222</b>	<b>\$ 41,103,063</b>	<b>\$ (981,841)</b>
<b>TOTAL GENERAL FUNDS</b>	<b>\$ 26,436,624</b>	<b>\$ 170,123,499</b>	<b>\$ 196,560,123</b>	<b>\$ 175,792,688</b>	<b>\$ 20,767,435</b>
<b>OTHER FUNDS</b>					
36 - Capital Projects Fund	8,668,618	2,406,820	11,075,438	11,075,438	0
42 - GO Bond - Measure G 2010 - B	21,743,106	131,061	21,874,168	21,874,168	(0)
43 - GO Bond - Measure G 2010 - C	0	0	0	0	0
44 - GO Bond - Measure G 2010 - D	7,928,278	408,373	8,336,651	7,751,541	585,109
45 - GO Bond - Measure X 2016 - A	32,853,217	748,897	33,602,114	32,451,683	1,150,430
46 - GO Bond - Measure X 2016 - A-1	45,908,914	921,806	46,830,719	45,414,259	1,416,460
47 - GO Bond - Measure X 2016 - B	663,000,000	0	663,000,000	663,000,000	0
48 - Student Financial Aid Fund	(0)	25,860,398	25,860,398	25,860,398	(0)
61 - Self Insurance Fund	0	1,250,000	1,250,000	1,250,000	0
70 - Cafeteria Fund	56,847	75,000	131,847	131,847	0
72 - Child Development Fund	0	483,434	483,434	483,434	0
75 - OPEB Trust Fund	44,720,185	2,490,600	47,210,785	4,063,403	43,147,383
81 - L/T Debt Retiree Benefits Fund	0	4,181,506	4,181,506	4,181,506	0
83 - L/T Debt GO Bond - Measure I	14,267,353	14,362,022	28,629,375	13,144,375	15,485,000
84 - L/T Debt GO Bond - Measure G 2004	8,570,116	9,715,427	18,285,544	11,292,013	6,993,531
85 - L/T Debt OPEB Income	0	2,482,086	2,482,086	2,482,086	0
86 - L/T Debt GO Bond - Measure G 2010	8,065,991	10,822,300	18,888,290	12,073,444	6,814,847
87 - L/T Debt GO Bond - Measure X 2016	28,631,220	912,461	29,543,682	27,170,238	2,373,444
96 - Scholarship & Loan Agency	0	386,000	386,000	386,000	0
<b>TOTAL OTHER FUNDS</b>	<b>\$ 884,413,846</b>	<b>\$ 77,638,191</b>	<b>\$ 962,052,037</b>	<b>\$ 884,085,832</b>	<b>\$ 77,966,205</b>
<b>GRAND TOTAL</b>	<b>\$ 910,850,470</b>	<b>\$ 247,761,690</b>	<b>\$ 1,158,612,160</b>	<b>\$ 1,059,878,520</b>	<b>\$ 98,733,640</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## 1.00% COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP

FY 2019-2020 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	310,902 35.6%	181,456 20.8%	231,440 26.5%	36,476 4.2%	91,011 10.4%	23,044 2.6%	874,331 100.0%
11 - Parking	0 0.0%	0 0.0%	7,259 77.2%	0 0.0%	2,145 22.8%	0 0.0%	9,404 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	2,119 100.0%	0 0.0%	0 0.0%	0 0.0%	2,119 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	4,295 29.0%	2,532 17.1%	7,995 53.9%	0 0.0%	14,822 100.0%
17 - Categorical/Grants Programs	32,166 26.4%	8,383 6.9%	57,584 47.3%	3,761 3.1%	19,777 16.3%	0 0.0%	121,671 100.0%
18 - Student Health Fees	2,321 49.2%	915 19.4%	1,481 31.4%	0 0.0%	0 0.0%	0 0.0%	4,716 100.0%
Subtotal General Funds	345,389 33.6%	190,754 18.6%	304,179 29.6%	42,769 4.2%	120,929 11.8%	23,044 2.2%	1,027,064 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	198 51.2%	0 0.0%	189 48.8%	0 0.0%	387 100.0%
44 - GO Bond - Measure G 2010-D	0 0.0%	0 0.0%	4,054 72.1%	0 0.0%	1,565 27.9%	0 0.0%	5,619 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	2,143 44.5%	0 0.0%	2,674 55.5%	0 0.0%	4,817 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	6,395 59.1%	0 0.0%	4,428 40.9%	0 0.0%	10,823 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	441 100.0%	0 0.0%	0 0.0%	0 0.0%	441 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	420 100.0%	0 0.0%	420 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	441 51.2%	0 0.0%	420 48.8%	0 0.0%	861 100.0%
<b>Total</b>	345,389 33.3%	190,754 18.4%	311,014 29.9%	42,769 4.1%	125,777 12.1%	23,044 2.2%	1,038,748 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct

As of 08/27/2019



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP

FY 2019-2020 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	256,839 35.8%	161,981 22.6%	178,913 24.9%	30,261 4.2%	70,355 9.8%	18,781 2.6%	717,131 100.0%
11 - Parking	0 0.0%	0 0.0%	5,611 77.2%	0 0.0%	1,659 22.8%	0 0.0%	7,270 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,638 100.0%	0 0.0%	0 0.0%	0 0.0%	1,638 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	3,320 28.6%	2,100 18.1%	6,181 53.3%	0 0.0%	11,602 100.0%
17 - Categorical/Grants Programs	26,611 27.4%	7,483 7.7%	44,515 45.9%	3,120 3.2%	15,288 15.8%	0 0.0%	97,018 100.0%
18 - Student Health Fees	1,925 49.5%	817 21.0%	1,145 29.4%	0 0.0%	0 0.0%	0 0.0%	3,887 100.0%
Subtotal General Funds	285,375 34.0%	170,281 20.3%	235,143 28.0%	35,482 4.2%	93,483 11.1%	18,781 2.2%	838,545 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	153 51.2%	0 0.0%	146 48.8%	0 0.0%	299 100.0%
44 - GO Bond - Measure G 2010-D	0 0.0%	0 0.0%	3,134 72.1%	0 0.0%	1,210 27.9%	0 0.0%	4,344 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	1,657 44.5%	0 0.0%	2,067 55.5%	0 0.0%	3,724 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	4,943 59.1%	0 0.0%	3,423 40.9%	0 0.0%	8,366 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	341 100.0%	0 0.0%	0 0.0%	0 0.0%	341 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	325 100.0%	0 0.0%	325 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	341 51.2%	0 0.0%	325 48.8%	0 0.0%	666 100.0%
<b>Total</b>	285,375 33.7%	170,281 20.1%	240,427 28.4%	35,482 4.2%	97,231 11.5%	18,781 2.2%	847,578 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct

As of 08/27/2019

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP  
FY 2019-2020 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	54,063 34.4%	19,475 12.4%	52,527 33.4%	6,215 4.0%	20,656 13.1%	4,263 2.7%	157,200 100.0%
11 - Parking	0 0.0%	0 0.0%	1,647 77.2%	0 0.0%	487 22.8%	0 0.0%	2,134 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	481 100.0%	0 0.0%	0 0.0%	0 0.0%	481 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	975 30.3%	431 13.4%	1,815 56.3%	0 0.0%	3,221 100.0%
17 - Categorical/Grants Programs	5,555 22.5%	900 3.6%	13,069 53.0%	641 2.6%	4,488 18.2%	0 0.0%	24,653 100.0%
18 - Student Health Fees	395 47.7%	98 11.8%	336 40.5%	0 0.0%	0 0.0%	0 0.0%	830 100.0%
Subtotal General Funds	60,013 31.8%	20,473 10.9%	69,036 36.6%	7,287 3.9%	27,446 14.6%	4,263 2.3%	188,519 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	45 51.2%	0 0.0%	43 48.8%	0 0.0%	88 100.0%
44 - GO Bond - Measure G 2010-D	0 0.0%	0 0.0%	920 72.1%	0 0.0%	355 27.9%	0 0.0%	1,275 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	486 44.5%	0 0.0%	607 55.5%	0 0.0%	1,093 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	1,451 59.1%	0 0.0%	1,005 40.9%	0 0.0%	2,456 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	100 100.0%	0 0.0%	0 0.0%	0 0.0%	100 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	95 19.8%	0 0.0%	95 19.8%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	100 51.2%	0 0.0%	95 48.8%	0 0.0%	195 100.0%
<b>Total</b>	60,013 31.4%	20,473 10.7%	70,587 36.9%	7,287 3.8%	28,546 14.9%	4,263 2.2%	191,170 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct

As of 08/27/2019

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## 1 DAY COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP FY 2019-2020 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	199,296 43.1%	116,318 25.1%	89,015 19.2%	14,029 3.0%	35,004 7.6%	8,863 1.9%	462,527 100.0%
11 - Parking	0 0.0%	0 0.0%	2,792 77.2%	0 0.0%	825 22.8%	0 0.0%	3,617 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	815 100.0%	0 0.0%	0 0.0%	0 0.0%	815 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	1,652 29.0%	974 17.1%	3,075 53.9%	0 0.0%	5,701 100.0%
17 - Categorical/Grants Programs	20,619 36.1%	5,374 9.4%	22,148 38.7%	1,447 2.5%	7,606 13.3%	0 0.0%	57,194 100.0%
18 - Student Health Fees	1,488 56.3%	587 22.2%	569 21.5%	0 0.0%	0 0.0%	0 0.0%	2,644 100.0%
Subtotal General Funds	221,403 41.6%	122,278 23.0%	116,992 22.0%	16,450 3.1%	46,511 8.7%	8,863 1.7%	532,497 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	76 51.2%	0 0.0%	73 48.8%	0 0.0%	149 100.0%
44 - GO Bond - Measure G 2010-D	0 0.0%	0 0.0%	1,559 72.1%	0 0.0%	602 27.9%	0 0.0%	2,161 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	824 44.5%	0 0.0%	1,028 55.5%	0 0.0%	1,853 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	2,460 59.1%	0 0.0%	1,703 40.9%	0 0.0%	4,163 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	170 100.0%	0 0.0%	0 0.0%	0 0.0%	170 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	162 100.0%	0 0.0%	162 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	170 51.2%	0 0.0%	162 48.8%	0 0.0%	331 100.0%
<b>Total</b>	221,403 41.2%	122,278 22.8%	119,621 22.3%	16,450 3.1%	48,376 9.0%	8,863 1.7%	536,991 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct

As of 08/27/2019

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## 1 DAY COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP FY 2019-2020 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	164,640 43.0%	103,834 27.1%	68,813 18.0%	11,639 3.0%	27,060 7.1%	7,224 1.9%	383,210 100.0%
11 - Parking	0 0.0%	0 0.0%	2,158 77.2%	0 0.0%	638 22.8%	0 0.0%	2,796 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	630 100.0%	0 0.0%	0 0.0%	0 0.0%	630 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	1,277 28.6%	808 18.1%	2,377 53.3%	0 0.0%	4,462 100.0%
17 - Categorical/Grants Programs	17,058 37.0%	4,797 10.4%	17,121 37.2%	1,200 2.6%	5,880 12.8%	0 0.0%	46,057 100.0%
18 - Student Health Fees	1,234 56.2%	524 23.8%	440 20.0%	0 0.0%	0 0.0%	0 0.0%	2,198 100.0%
Subtotal General Funds	182,933 41.6%	109,155 24.8%	90,440 20.6%	13,647 3.1%	35,955 8.2%	7,224 1.6%	439,352 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	59 51.2%	0 0.0%	56 48.8%	0 0.0%	115 100.0%
44 - GO Bond - Measure G 2010-D	0 0.0%	0 0.0%	1,205 72.1%	0 0.0%	465 27.9%	0 0.0%	1,671 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	637 44.5%	0 0.0%	795 55.5%	0 0.0%	1,432 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	1,901 59.1%	0 0.0%	1,317 40.9%	0 0.0%	3,218 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	131 100.0%	0 0.0%	0 0.0%	0 0.0%	131 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	125 100.0%	0 0.0%	125 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	131 51.2%	0 0.0%	125 48.8%	0 0.0%	256 100.0%
<b>Total</b>	182,933 41.3%	109,155 24.6%	92,472 20.9%	13,647 3.1%	37,396 8.4%	7,224 1.6%	442,826 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct

As of 08/27/2019

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## 1 DAY COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP FY 2019-2020 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	34,656 43.7%	12,484 15.7%	20,203 25.5%	2,390 3.0%	7,945 10.0%	1,640 2.1%	79,317 100.0%
11 - Parking	0 0.0%	0 0.0%	634 77.2%	0 0.0%	187 22.8%	0 0.0%	821 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	185 100.0%	0 0.0%	0 0.0%	0 0.0%	185 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	375 30.3%	166 13.4%	698 56.3%	0 0.0%	1,239 100.0%
17 - Categorical/Grants Programs	3,561 32.0%	577 5.2%	5,027 45.1%	246 2.2%	1,726 15.5%	0 0.0%	11,137 100.0%
18 - Student Health Fees	253 56.9%	63 14.1%	129 29.0%	0 0.0%	0 0.0%	0 0.0%	446 100.0%
Subtotal General Funds	38,470 41.3%	13,124 14.1%	26,552 28.5%	2,803 3.0%	10,556 11.3%	1,640 1.8%	93,145 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	17 51.2%	0 0.0%	16 48.8%	0 0.0%	34 100.0%
44 - GO Bond - Measure G 2010-D	0 0.0%	0 0.0%	354 72.1%	0 0.0%	137 27.9%	0 0.0%	491 100.0%
45 - GO Bond - Measure X 2016-A	0 0.0%	0 0.0%	187 44.5%	0 0.0%	233 55.5%	0 0.0%	420 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	558 59.1%	0 0.0%	387 40.9%	0 0.0%	945 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	39 100.0%	0 0.0%	0 0.0%	0 0.0%	39 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	37 100.0%	0 0.0%	37 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	39 51.2%	0 0.0%	37 48.8%	0 0.0%	75 100.0%
<b>Total</b>	38,470 40.9%	13,124 13.9%	27,149 28.8%	2,803 3.0%	10,979 11.7%	1,640 1.7%	94,165 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct

As of 08/27/2019

FY18-19 Apportionment	Base FTES ( 3 Yr Avg.) FY 17/18	0.06% Growth	Funded FTES ( 3 Yr Avg.) FY18/19	Fund Rate 2.71% Inflation	FY18/19 Funding
Credit	11,407.62	6.57	11,414.19	\$3,744.00	42,734,727
Special Admit Credit	308.31	(46.12)	262.19	\$5,481.56	1,437,210
Non-Credit	197.11	16.31	213.42	\$3,347.49	714,421
Total	11,913.04	(23.24)	11,889.80		44,886,359
FY18-19					
FTES Allocation	44,886,359				
CCCCO Adjustment	-1,052,547	(Funding Formula based upon three-year average FTES)			
Basic Allocation	7,835,523	(Per State P2 Apportionment 6/26/19_ Exh. C))			
Supplemental Allocation	15,747,065	(Per State P2 Apportionment 6/26/19_ Exh. C))			
Student Success Allocation	6,964,550	(Per State P2 Apportionment 6/26/19_ Exh. C))			
Full-Time Faculty Hiring	694,868	(Per State Advance Apportionment 7/15/19_ Exh. A))			
Total Revenue Entitlement	75,075,818				
Estimated Property Taxes	107,918,324	(5.87% increase over last year + one-time RDA \$)			
Est. Education Protection Account	1,216,215				
Est. Student Enrollment Fee	5,876,150				
Total Estimated Local/Prop 30 & 55 Revenue	115,010,689				
Excess Funds Over Revenue Entitlement	39,934,871				

FY19-20 Apportionment	Base FTES ( 3 Yr Avg.) FY 18/19	0.55% Growth	Est. Funded FTES ( 3 Yr Avg.) FY19/20	Est. Fund Rate 3.26% Inflation	FY19/20 Funding
Credit	11,414.19	62.78	11,287.77	\$3,866.05	43,639,133
Special Admit Credit	262.19	1.44	254.63	\$5,660.26	1,441,253
Non-Credit	213.42	1.17	175.75	\$3,456.62	607,501
Total	11,889.80	65.39	11,718.15		45,687,886
FY19-20					
FTES Allocation	45,687,886				
Basic Allocation	7,835,523	(Based upon Prior Year)			
Supplemental Allocation	15,747,065	(Based upon Prior Year)			
Student Success Allocation	6,964,550	(Based upon Prior Year)			
Full-Time Faculty Hiring	694,868	(Based upon Prior Year)			
Total Revenue Entitlement	76,929,892				
Estimated Property Taxes	107,282,925	(4.25% increase over last year, less one-time RDA \$)			
Est. Education Protection Account (Prop 55)	1,224,474				
Est. Student Enrollment Fee	5,934,911	(1% increase over last year less 2%)			
Total Estimated Local/Prop 30 Revenue	114,442,310				
Excess Funds Over Revenue Entitlement	37,512,418				

FY20-21 Apportionment	Base FTES ( 3 Yr Avg.) FY 19/20	1.00% Growth	Est. Funded FTES ( 3 Yr Avg.) FY20/21	Est. Fund Rate 3% Inflation	FY20/21 Funding
Credit	11,287.77	112.88	11,369.86	\$3,982.04	45,275,192
Special Admit Credit	254.63	2.55	275.04	\$5,830.07	1,603,514
Non-Credit	175.75	1.76	195.43	\$3,560.32	695,781
Total	11,718.15	117.18	11,840.33		47,574,488
FY19-20					
FTES Allocation	47,574,488				
Basic Allocation	7,835,523 (Based upon Prior Year)				
Supplemental Allocation	15,747,065 (Based upon Prior Year)				
Student Success Allocation	6,964,550 (Based upon Prior Year)				
Full-Time Faculty Hiring	694,868 (Based upon Prior Year)				
Total Revenue Entitlement	78,816,494				
Estimated Property Taxes	111,037,827 (3.50% increase over last year)				
Est. Education Protection Account (Prop 55)	1,239,174				
Est. Student Enrollment Fee	5,994,261 (1% increase over last year less 2%)				
Total Estimated Local/Prop 30 Revenue	118,271,262				
Excess Funds Over Revenue Entitlement	39,454,769				

FY21-22 Apportionment	Base FTES ( 3 Yr Avg.) FY 20/21	1.00% Growth	Est. Funded FTES ( 3 Yr Avg.) FY21/22	Est. Fund Rate 2.80% Inflation	FY21/22 Funding
Credit	11,369.86	113.70	11,357.27	\$4,093.53	46,491,374
Special Admit Credit	275.04	2.75	263.95	\$5,993.31	1,581,952
Non-Credit	195.43	1.95	194.87	\$3,660.01	713,209
Total	11,840.33	118.40	11,816.09		48,786,534
FY20-21					
FTES Allocation	48,786,534				
Basic Allocation	7,835,523 (Based upon Prior Year)				
Supplemental Allocation	15,747,065 (Based upon Prior Year)				
Student Success Allocation	6,964,550 (Based upon Prior Year)				
Full-Time Faculty Hiring	694,868 (Based upon Prior Year)				
Total Revenue Entitlement	80,028,540				
Estimated Property Taxes	114,924,150 (3.50% increase over last year)				
Est. Education Protection Account (Prop 55)	1,251,566				
Est. Student Enrollment Fee	5,995,404 (1% increase over last year less 2%)				
Total Estimated Local/Prop 30 Revenue	122,171,120				
Excess Funds Over Revenue Entitlement	42,142,580				

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

Fund 10 Property Taxes - Report for FY19/20 Adopted Budget  
 Property Tax Report Dated: 8/28/19 Report  
 Update Date: 8/28/19

### Historical Review and Basis for Future Budgeting

#### Property Taxes

Description		FY13-14	FY14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Projection FY 19-20	Projection FY 20-21	Projection FY 21-22	Projection FY 22-23
Secured HOPTR	10-99-9999-00000-48672	\$ 460,085	\$ 462,037	\$ 444,371	\$ 432,133	\$ 423,186	\$ 417,760	\$ 409,000	\$ 423,315	\$ 438,131	\$ 453,466
Secured Roll	10-99-9999-00000-48811	\$ 61,354,868	\$ 66,484,769	\$ 70,930,096	\$ 75,188,222	\$ 78,895,200	\$ 83,766,415	\$ 89,775,000	\$ 92,917,125	\$ 96,169,224	\$ 99,535,147
Unitary & Railroad	10-99-9999-35801/35802-48811	\$ 781,227	\$ 835,518	\$ 784,940	\$ 887,493	\$ 948,528	\$ 1,031,069	\$ 979,000	\$ 1,013,265	\$ 1,048,729	\$ 1,085,435
Supplemental	10-99-9999-00000-48812	\$ 1,576,415	\$ 2,782,207	\$ 2,760,982	\$ 3,050,905	\$ 3,276,238	\$ 3,847,918	\$ 2,694,000	\$ 2,788,290	\$ 2,885,880	\$ 2,986,886
Unsecured	10-99-9999-00000-48813	\$ 5,553,491	\$ 5,911,482	\$ 6,192,370	\$ 6,111,771	\$ 6,052,220	\$ 7,145,744	\$ 6,627,000	\$ 6,858,945	\$ 7,099,008	\$ 7,347,473
RDA Pass-Thru (47.5% to Fund 10 and 52.5% to Fund 36)	10-99-9999-35401-48818	\$ 448,437	\$ 742,766	\$ 914,256	\$ 1,374,918	\$ 1,892,305	\$ 1,986,822	\$ 1,986,925	\$ 2,056,467	\$ 2,128,443	\$ 2,202,939
RDA Residual	10-99-9999-00000-48819	\$ 1,381,970	\$ 1,693,148	\$ 2,068,219	\$ 2,249,086	\$ 5,722,667	\$ 4,718,135	\$ 4,812,000	\$ 4,980,420	\$ 5,154,735	\$ 5,335,151
<b>Sub-Total</b>		<b>\$ 71,556,493</b>	<b>\$ 78,911,927</b>	<b>\$ 84,095,235</b>	<b>\$ 89,294,528</b>	<b>\$ 97,210,344</b>	<b>\$ 102,913,863</b>	<b>\$ 107,282,925</b>	<b>\$ 111,037,827</b>	<b>\$ 114,924,150</b>	<b>\$ 118,946,497</b>
Overall % Changed compared to prior year.		8.47%	10.28%	6.57%	6.18%	8.86%	5.87%	4.25%	3.50%	3.50%	3.50%

One-Time RDA Asset Liquidation											
RDA Asset Liquidation	10-99-9999-00000-48821	\$ 2,554,807	\$ -	\$ -	\$ 668,000	\$ 137,452	\$ 5,004,461	\$ -	\$ -	\$ -	\$ -

<b>Total Revenue</b>		<b>\$ 74,111,300</b>	<b>\$ 78,911,927</b>	<b>\$ 84,095,235</b>	<b>\$ 89,962,528</b>	<b>\$ 97,347,796</b>	<b>\$ 107,918,324</b>	<b>\$ 107,282,925</b>	<b>\$ 111,037,827</b>	<b>\$ 114,924,150</b>	<b>\$ 118,946,497</b>
Overall % Changed compared to prior year.		12.34%	6.48%	6.57%	6.98%	8.21%	10.86%	-0.59%	3.50%	3.50%	3.50%



**2018-2019 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**PART I. FULL-TIME EQUIVALENT STUDENTS**

		<b>State Residents (and Nonresidents Attending Noncredit Courses)</b>	
		<b>Attendance FTES</b>	<b>Factored FTES</b>
<b>Summer Intersession (Summer 2018 Only)</b>			
1. Noncredit (Parts IV.A.1 + VII.A.3)	28.31	28.31	
2. Credit (Parts III.A.1 + VI.A.1)	1,210.89	1,210.89	
<b>Summer Intersession Courses (Summer 2019 Prior to July 1, 2019)</b>			
1. Noncredit (Parts IV.B.1 + VII.B.3)	0.00	0.00	
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	7.52	7.52	
<b>Primary Terms (Exclusive of Summer Intersession)</b>			
1. Census Procedure Courses			
(a) Weekly Census Contact Hours (Part II)	8,425.65	8,425.65	
(b) Daily Census Contact Hours (Part III)	629.35	633.22	
2. Actual Hours of Attendance Procedure Courses			
(a) Noncredit (Part IV.C)	179.36	180.05	
(b) Credit (Part IV.D)	345.58	354.19	
3. Alternative Attendance Accounting Procedure Courses			
(a) Weekly Census Procedure Courses (Part V)(Credit)	896.33	896.33	
(b) Daily Census Procedure Courses (Part V)(Credit)	508.58	508.58	
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00	
<b>Total FTES</b>			
Total Credit FTES	12,023.90	12,036.38	
Total Noncredit FTES	207.67	208.36	
Total FTES	12,231.57	12,244.74	

<b>Supplemental Information</b>	<b>FTES</b>
Inservice Training Courses	0.00
Basic Skills Courses and Immigrant Education (Noncredit)	181.33
Basic Skills Courses and Immigrant Education (Credit)	1,129.58



**2018-2019 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**PART II. STUDENT CONTACT HOURS OF WEEKLY CENSUS PROCEDURE COURSES**

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58004, 58050, 58051	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. First Primary Term**

1. 1st CW Day	111,355.60	5,850.47
2. 1st CW Extended Day	33,279.30	1,900.50

**B. Second Primary Term**

1. 1st CW Day	94,509.80	6,782.40
2. 1st CW Extended Day	32,233.40	2,734.40

**C. Third Primary Term**

1. 1st CW Day	0.00	0.00
2. 1st CW Extended Day	0.00	0.00

<b>Calculated FTES</b>	<b>Resident FTES</b>	<b>Nonresident FTES</b>
First Period Report Part 1.C.(1)(a)	8,973.70	483.34
Second Period Report Part 1.C.(1)(a)	8,423.77	536.03
Annual Period Report Part 1.C.(1)(a)	8,425.65	536.12
ReCal Period Report Part 1.C.(1)(a)		

**2018-2019 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**PART III. STUDENT CONTACT HOURS OF DAILY CENSUS PROCEDURE COURSES**

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58004, 58050, 58051	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. Summer Intersession Courses (Summer 2018 Only)**

1. 1st CD	481,238.00	26,909.70
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**B. Summer Intersession Courses (Summer 2019 Prior to July 1, 2019)**

1. 1st CD	3,949.20	212.31
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**C. July 1 - December 31, 2018 (Exclusive of Summer Intersession)**

1. 1st CD Day	114,352.10	7,862.40
2. 1st CD Extended Day	31,776.20	1,855.10

**January 1 - April 15, 2019**

3. 1st CW Day	158,050.40	12,627.30
4. 1st CW Extended Day	21,917.90	1,942.10

**April 16 - June 30, 2019**

5. 1st CW Day	4,313.60	405.50
6. 1st CW Extended Day	0.00	0.00

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	900.34	50.11
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	532.45	28.05
Second Period Report	Part 1.A.(2)	900.34	50.11
	Part 1.B.(2)	21.82	1.55
	Part 1.C.(1)(b)	620.18	46.18
Annual Period Report	Part 1.A.(2)	916.65	51.26
	Part 1.B.(2)	7.52	0.40
	Part 1.C.(1)(b)	629.35	47.04
ReCal Period Report	Part 1.A.(2)		
	Part 1.B.(2)		
	Part 1.C.(1)(b)		

**2018-2019 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**PART IV. STUDENT CONTACT HOURS OF ACTUAL HOURS OF ATTENDANCE**

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58003.1(e), 58007	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. Summer Intersession Courses (Summer 2018 Only)**

1. Noncredit Courses	14,865.60	0.00
2. Credit Courses	1,510.80	151.40

**B. Summer Intersession Courses (Summer 2019 Prior to July 1, 2019)**

1. Noncredit Courses	0.00	0.00
2. Credit Courses	0.00	0.00

**C. Noncredit Courses (Exclusive of Summer Intersession)**

1. July 1 - December 31, 2018	47,515.60	0.00
2. January 1 - April 15, 2019	3,286.10	0.00
3. April 16 - June 30, 2019	43,363.10	0.00

**D. Credit Courses (Exclusive of Summer Intersession)**

1. July 1 - December 31, 2018 Day	81,244.80	1,162.00
2. July 1 - December 31, 2018 Extended Day	15,550.70	741.80
3. January 1 - April 15, 2019 Day	5,471.00	948.60
4. January 1 - April 15, 2019 Extended Day	284.10	0.00
5. April 16 - June 30, 2019 Day	66,212.60	3,056.80
6. April 16 - June 30, 2019 Extended Day	12,664.50	606.20

**2018-2019 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**PART IV. STUDENT CONTACT HOURS OF ACTUAL HOURS OF ATTENDANCE**

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(1)	28.31	0.00
	Part 1.A.(2)	2.89	0.27
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	170.40	0.00
	Part 1.C.(2)(b)	354.76	6.71
Second Period Report	Part 1.A.(1)	28.31	0.00
	Part 1.A.(2)	2.88	0.29
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	184.42	0.00
	Part 1.C.(2)(b)	376.10	8.58
Annual Period Report	Part 1.A.(1)	28.31	0.00
	Part 1.A.(2)	2.88	0.29
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	179.36	0.00
	Part 1.C.(2)(b)	345.58	12.41
ReCal Period Report	Part 1.A.(1)		
	Part 1.A.(2)		
	Part 1.B.(1)		
	Part 1.B.(2)		
	Part 1.C.(2)(a)		
	Part 1.C.(2)(b)		

**2018-2019 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**PART V. ALTERNATIVE ATTENDANCE ACCOUNTING PROCEDURE WEEKLY CENSUS**

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(f), 58050, 58051, 58009,58009.5	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. First Primary Term**

1. 1st CW Day	13,286.00	598.50
2. 1st CW Extended Day	672.00	42.00

**B. Second Primary Term**

1. 1st CW Day	14,277.50	781.50
2. 1st CW Extended Day	634.00	27.00

**C. Third Primary Term**

1. 1st CW Day	0.00	0.00
2. 1st CW Extended Day	0.00	0.00

<b>Calculated FTES</b>	<b>Resident FTES</b>	<b>Nonresident FTES</b>
First Period Report Part 1.C.(3)(a)	867.75	39.77
Second Period Report Part 1.C.(3)(a)	895.89	44.70
Annual Period Report Part 1.C.(3)(a)	896.33	44.98
ReCal Period Report Part 1.C.(3)(a)		

**2018-2019 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**PART VI. ALTERNATIVE ATTENDANCE ACCOUNTING PROCEDURE DAILY CENSUS**

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(f), 58050, 58051, 58009.5	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. Summer Intersession Courses (Summer 2018 Only)**

1. 1st CD	152,967.35	7,954.40
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**B. Summer Intersession Courses (Summer 2019 Prior to July 1, 2019)**

1. 1st CD	0.00	0.00
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**C. July 1 - December 31, 2018 (Exclusive of Summer Intersession)**

1. 1st CD Day	86,064.00	5,688.70
2. 1st CD Extended Day	4,156.50	293.40

**January 1 - April 15, 2019**

3. 1st CW Day	176,782.90	10,179.35
4. 1st CW Extended Day	0.00	0.00

**April 16 - June 30, 2019**

5. 1st CW Day	0.00	0.00
6. 1st CW Extended Day	0.00	0.00

<b>Calculated FTES</b>		<b>Resident FTES</b>	<b>Nonresident FTES</b>
First Period Report	Part 1.A.(2)	291.49	15.19
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	343.76	22.73
Second Period Report	Part 1.A.(2)	291.49	15.19
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	509.81	30.75
Annual Period Report	Part 1.A.(2)	291.36	15.16
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	508.58	30.78
ReCal Period Report	Part 1.A.(2)		
	Part 1.B.(2)		
	Part 1.C.(3)(b)		



**2018-2019 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**PART VII. ALTERNATIVE ATTENDANCE ACCOUNTING PROCEDURE Noncredit**

Reference: Education Code Sections 66700, 70901, 84750, 84757 Title 5 Sections 58003.1(f)(2), 55200, 55230, 55250	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. Summer Intersession Courses (Summer 2018 Only)**

1. 1st CD	0.00	0.00
2. 2nd CD	0.00	0.00
3. Average	0.00	0.00

**B. Summer Intersession Courses (Summer 2019 Prior to July 1, 2019)**

1. 1st CD	0.00	0.00
2. 2nd CD	0.00	0.00
3. Average	0.00	0.00

**C. July 1 - December 31, 2018 (Exclusive of Summer Intersession)**

1. 1st CD Day	0.00	0.00
2. 1st CD Extended Day	0.00	0.00
3. 2nd CD Day	0.00	0.00
4. 2nd CD Extended Day	0.00	0.00
5. Average	0.00	0.00

**January 1 - April 15, 2019**

6. 1st CW Day	0.00	0.00
7. 1st CW Extended Day	0.00	0.00
8. 2nd CD Day	0.00	0.00
9. 2nd CD Extended Day	0.00	0.00
10. Average	0.00	0.00

**April 16 - June 30, 2019**

11. 1st CW Day	0.00	0.00
12. 1st CW Extended Day	0.00	0.00
13. 2nd CD Day	0.00	0.00
14. 2nd CD Extended Day	0.00	0.00
15. Average	0.00	0.00

**2018-2019 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**PART VII. ALTERNATIVE ATTENDANCE ACCOUNTING PROCEDURE Noncredit**

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(1)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.C.(3)(c)	0.00	0.00
Second Period Report	Part 1.A.(1)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.C.(3)(c)	0.00	0.00
Annual Period Report	Part 1.A.(1)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.C.(3)(c)	0.00	0.00
ReCal Period Report	Part 1.A.(1)		
	Part 1.B.(1)		
	Part 1.C.(3)(c)		

**2018-2019 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**PART IX. AB 540 Headcount, Special Admit FTES and Inmates in Correctional Facilities FTES****AB 540 Headcount Report**

In the space provided below, for the District as a whole, please provide the total number of students who received the Nonresident tuition fee exemption under AB 540 for the Fiscal Year. This total should include any student that was considered to be an AB 540 student during any part of a term/session and should be an unduplicated student headcount (e.g. please count each student only once, regardless of how many terms/sessions they attended). This data collection will be considered to be a limited survey instrument and not tied or associated with FTES counts. Supporting documentation does not need to be submitted with this report.

Headcount	870
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**Special Admit (Full-Time and Part-Time) P.E. Credit FTES Report**

In the spaces provided below, please provide the requested districtwide Fiscal Year FTES information of special "admit" part-time and full-time students eligible to attend the Colleges of the District pursuant to Education Code Section 48800 or 48800.5. Please refer to Legal Advisory 05-01 and the Contracted District Audit Manual for the Fiscal Year, State Compliance Item No. 427.

Total FTES of Special Part-Time and Full-Time Students (Column 1)	Total FTES of Special Part-Time and Full-Time Students in P.E. Courses (Column 2)	Total Reported* FTES of Special Part-Time and Full-Time Students in P.E. Courses (Column 3)	Percent of Reported* FTES of Special Part-Time and Full-Time Students in P.E. Courses (Column 3/Column 1)
587.37	5.56	5.56	0.95 %

**Inmates in Correctional Facilities FTES**

In the spaces provided below, please provide the requested districtwide Fiscal Year FTES information of incarcerated students eligible to attend the Colleges of the District pursuant to Education Code Section 84810.5(a).

Total FTES of Incarcerated Students (Column 1)	Credit FTES of Incarcerated Students (Column 2)	Noncredit FTES of Incarcerated Students (Column 3)
0.00	0.00	0.00

\* Reported FTES amounts should represent amounts that are subsets of FTES data certified and reported in the Annual CCFS-320 - Resident FTES, Part I, A through D. FTES shall be computed and rounded to two decimal places. Supporting documentation does not need to be submitted with this report, but should be retained by the District as records back to audit pursuant to Title 5 Section 59025.

**2018-2019 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**CENTERS FTES**

Center	Credit FTES	Noncredit FTES	Total FTES
Total			

# San Jose Mercury News

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1002769

SAN JOSE - EVERGREEN COLLEGE  
JOY A PACE  
40 SOUTH MARKET STREET  
SAN JOSE, CA 95113

## PROOF OF PUBLICATION IN THE CITY OF SAN JOSE IN THE STATE OF CALIFORNIA COUNTY OF SANTA CLARA

FILE NO. J. Pace

In the matter of

San Jose Mercury News

The undersigned, being first duly sworn, deposes and says: That at all times hereinafter mentioned affiant was and still is a citizen of the United States, over the age of eighteen years, and not a party to or interested in the above entitled proceedings; and was at and during all said times and still is the principal clerk of the printer and publisher of the San Jose Mercury News, a newspaper of general circulation printed and published daily in the City of San Jose, County of Santa Clara, State of California as determined by the court's decree dated June 27, 1952, Case Numbers 84096 and 84097, and that said San Jose Mercury News is and was at all times herein mentioned a newspaper of general circulation as that term is defined by Sections 6000; that at all times said newspaper has been established, printed and published in the said County and State at regular intervals for more than one year preceding the first publication of the notice herein mentioned. Said decree has not been revoked, vacated or set aside.

I declare that the notice, of which the annexed is a true printed copy, has been published in each regular or entire issue of said newspaper and not in any supplement thereof on the following dates, to wit:

08/24/2019

Dated at San Jose, California  
August 26, 2019

I declare under penalty of perjury that the foregoing is true and correct.



Principal clerk of the printer and publisher of the San Jose Mercury News

Legal No.

0006386435

### PUBLIC HEARING

A public hearing regarding the 2019-2020 budget of the San Jose -Evergreen Community College District will be held on September 10, 2019, at 6:10 p.m. in the District Board Room, 40 South Market Street, San Jose, California. The public is cordially invited to attend this meeting.

The budget may be inspected by the public beginning September 6, 2019 at 3 p.m. and thereafter between the hours of 8 a.m. and 5 p.m. Monday through Friday in the Business Office on the 6th Floor of the above address.  
SJM#6386435  
August 24, 2019

**SAN JOSE-EVERGREEN COMMUNITY COLLEGE DISTRICT  
RESOLUTION 070919-4**

**WHEREAS**, the California Government Code requires each community college district to report to the Chancellor of the California Community Colleges and to the Director of Finance at least annually its appropriations limit, its appropriations subject to limitation, the amount of its state aid apportionments and subventions included within the proceeds of taxes of the district, and amounts excluded from the appropriations limit, at a time and in a manner prescribed by the Chancellor of the California Community Colleges and approved by the Director of Finance; therefore be it

**RESOLVED**, that at its meeting on July 9, 2019, the Board of Trustees of the San Jose / Evergreen Community College District, in compliance with Article XIII B of the California State Constitution and California Government Code, Section 7900-7913, establishes its 2019-20 fiscal appropriation limit at \$173,640,028; and be it further

**RESOLVED**, that the actual appropriation for the 2019-20 fiscal year will not exceed this limit; and be it further

**RESOLVED**, that any action to set aside or annul this action, pursuant to Government Code Section 7910, shall be filed with the Chancellor of the District within 45 days of the adoption of this resolution.

**PASSED AND ADOPTED** by the Governing Board of San Jose/Evergreen Community College District this 9th day of July 2019 by the following vote:

AYES:

NOES:

ABSENT:

I, Byron Breland, Secretary of the Governing Board of San Jose/Evergreen Community College District of Santa Clara County, California, do hereby certify the foregoing is a full, true and correct copy of a resolution adopted by the Board at a regularly scheduled meeting thereof held at its regular place of meeting on the date shown above and by the vote stated above, which resolution is on file in the office of said Board.

---

Dr. Byron Breland, Secretary  
San Jose/Evergreen Community College District  
Board of Trustees

CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
**2019-20**

DISTRICT NAME: San Jose/Evergreen Community College District  
DATE: July 9, 2019

I.	<b>2019-20 APPROPRIATIONS LIMIT:</b>	
A.	<b>2018-19</b> Appropriations Limit	<u>\$ 162,301,226</u>
B.	<b>2019-20</b> Price Factor:	1.0385
C.	Population Factor:	
1.	<b>2017-18</b> Second Period Actual FTES	<u>11894.90</u>
2.	<b>2018-19</b> Second Period Actual FTES	<u>12255.01</u>
3.	<b>2019-20</b> Population change factor (line C.2. divided by line C.1.)	<u>1.0302</u>
D.	<b>2018-19</b> Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)	<u>\$ 173,640,028</u>
E.	Adjustments to increase limit:	
1.	Transfers in of financial responsibility	<u>\$ -</u>
2.	Temporary voter approved increases	<u>-</u>
3.	Total adjustments - increase	<u>-</u>
	Sub-Total	<u>\$ 173,640,028</u>
F.	Adjustments to decrease limit:	
1.	Transfers out of financial responsibility	<u>\$ -</u>
2.	Lapses of voter approved increases	<u>-</u>
3.	Total adjustments - decrease	<u>-</u>
G.	<b>2019-20</b> Appropriations Limit	<u>\$ 173,640,028</u>
II.	<b>2019-20 APPROPRIATIONS SUBJECT TO LIMIT:</b>	
A.	State Aid (General Apportionment, Apprenticeship Allowance, and Education Protection Account tax revenue)	<u>\$ 1,814,878</u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	<u>432,630</u>
C.	Local Property Taxes	<u>105,628,917</u>
D.	Estimated excess Debt Service taxes	<u>-</u>
E.	Estimated Parcel taxes, Square Foot taxes, etc.	<u>-</u>
F.	Interest on proceeds of taxes	<u>319,883</u>
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates	<u>0</u>
H.	<b>2019-20</b> Appropriations Subject to Limit	<u>\$108,196,308</u>

# San Jose City College Associated Students

## Balance Sheet

June 30, 2018

### Assets

#### *Current Assets*

Cash	387,916
<b><i>Total Current Assets</i></b>	<b>387,916</b>

<b>Total Assets</b>	<b>387,916</b>
---------------------	----------------

### Liabilities & Equity

#### *Current Liabilities*

Accounts Payable	-
<b><i>Total Current Liabilities</i></b>	<b>-</b>

#### *Equity*

Restricted for Scholarships and Clubs	168,989
Unrestricted	218,927
<b><i>Total Equity</i></b>	<b>387,916</b>

<b>Total Liabilities &amp; Equity</b>	<b>\$ 387,916</b>
---------------------------------------	-------------------



**E.V.C. ASSOCIATED STUDENT BODY**  
**Summary Balance Sheet**  
As of June 30, 2019

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	<u>Jun 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	364,866.61
Total Current Assets	364,866.61
<b>TOTAL ASSETS</b>	<u><u>364,866.61</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	82,473.00
Total Current Liabilities	82,473.00
Total Liabilities	82,473.00
Equity	282,393.61
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>364,866.61</u></u>

## Statement of Net Assets

June 30, 2019

### Assets

#### Current Assets

Cash and investments	\$	1,888,905
Receivables		20,497
Other current assets		16,751
<b>Total current assets</b>		<b>1,926,153</b>

#### Noncurrent Assets

Furniture and Equipment		1,945
Less: Accumulated Depreciation		(1,945)
<b>Fixed Assets, net</b>		<b>-</b>

#### Total Assets

**\$ 1,926,153**

### Liabilities

#### Current liabilities

Accounts payable	\$	32,084
Sales tax		1,896
Payroll taxes		103
Funds held for others ASB		70,952
<b>Total current liabilities</b>	<b>\$</b>	<b>105,034</b>

### Net Assets

Unrestricted	\$	(525,531)
Temporarily restricted (Scholarship and Trust)		1,614,466
Permanently restricted (Endowment)		732,183
<b>Total net assets</b>	<b>\$</b>	<b>1,821,118</b>

#### Liabilities and net assets

**\$ 1,926,153**

Bad Debts Allowance for FY19-20 Adopted Budget  
Date ARTM Report run: 8/6/2019 for 06/30/2019

Year	Total A/R as of 6/30/19	Estimated Collections for FY19/20	Estimated Net A/R as of 06/30/20	Allowance %	Allowance for Bad Debts FY19/20
Pre 10-11	\$ 950,727.23	\$ 19,015.00	\$ 931,712.23	100%	\$ 931,712.00
10-11	\$ 162,663.65	\$ 8,133.00	\$ 154,530.65	100%	\$ 154,531.00
11-12	\$ 275,815.45	\$ 13,791.00	\$ 262,024.45	100%	\$ 262,024.00
12-13	\$ 317,237.06	\$ 19,034.00	\$ 298,203.06	100%	\$ 298,203.00
13-14	\$ 264,766.54	\$ 15,886.00	\$ 248,880.54	100%	\$ 248,881.00
14-15	\$ 292,173.00	\$ 17,530.00	\$ 274,643.00	100%	\$ 274,643.00
15-16	\$ 388,309.17	\$ 34,948.00	\$ 353,361.17	100%	\$ 353,361.00
16-17	\$ 464,337.07	\$ 41,790.00	\$ 422,547.07	50%	\$ 211,274.00
17-18	\$ 604,925.83	\$ 181,478.00	\$ 423,447.83	50%	\$ 211,724.00
18-19	\$ 1,393,870.15	\$ 836,322.00	\$ 557,548.15	25%	\$ 139,387.00
19-20	\$ 4,302,707.15	\$ 2,581,624.00	\$ 1,721,083.15	0%	\$ -
Grand Total	\$ 9,417,532.30	\$ 3,769,551.00	\$ 5,647,981.30		\$ 3,085,740.00

6/30/19 Allowance for Bad Debts

\$ 2,840,937.64

FY19/20 Adopted Budget Allowance for Bad Debts Expense

\$ 244,802.36

# Glossary of Accounting Terminology

## **50 Percent Law**

Section 84362 of the Education Code, commonly known as the Fifty Percent Law, requires that a minimum of 50% of the District's current expense of education be expended during each fiscal year for "salaries of classroom instructors." Salaries include benefits and the salaries of instructional aides.

## **Abatements**

The cancellation of part or all of a receipt or expense previously recorded.

## **Accounts Payable**

Amounts due and owing to persons, business firms, governmental units or others for goods and services purchased and received but unpaid on June 30.

## **Accounts Receivable**

Amounts due and owing from persons, business firms, governmental units or others for goods and services provided but uncollected prior to June 30.

## **Allocation of Costs**

Districts regularly incur costs that are not exclusively for one program. These costs generally must be assigned to the programs incurring such costs, using an acceptable allocation method.

## **Apportionments**

Allocation of state or federal aid, local taxes or other moneys among school districts or other governmental units.

## **Appropriations**

Funds set aside or budgeted by the state or community college for a specific time period and specific purpose.

## **Appropriation for Contingency**

An official budget category established by the State for schools to budget contingency

funds. Expenditures are not to be made from this category. Rather, transfers are made as required to the appropriate expenditure categories.

## **Appropriation Limit**

See Gann Limitation

## **Assessed Valuation**

A value of land, residential or business property, set by the County Assessor for property tax purposes. The value is the cost of any newly build or purchased property, or the value on March 1, 1975, or continuously owned property plus an annual increase of up to 2%. (See Proposition 13) The assessed value is not equivalent to the market value, due to limitations of annual increase.

## **Associated Students Funds**

These funds are designated to account for moneys held in trust by the District for organized student body associations established pursuant to Chapter 1, Division 7, Part 47, of the Education Code (commencing with Section 76060).

The governing board must provide for the supervision of all moneys raised by any student body or student organization using the name of the college (ECS 76065).

## **Audit**

An examination of documents, records, and accounts for the purpose of determining (1) that all present fairly the financial position of the District; (2) that they are in conformity with prescribed accounting procedures; and (3) that they are consistent with the preceding year.

## **Balance Sheet**

A statement that shows assets, liabilities, reserves and fund balance of the community college district as of a specified date. It

# Glossary of Accounting Terminology

exhibits the financial condition of a district. Balance sheets are provided in the CCFS-311 report and in the District's external auditor's report.

## **Basic Skills**

The program provides funding for pre-collegiate courses to correct skills deficiencies.

## **Board Financial Assistance Program (BFAP)**

The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay.

AB1XX (Chapter 1, Statutes of 1984, Second Extraordinary Session) imposed a mandatory fee for community college credit courses.

## **Bonded Indebtedness**

A district's debt obligation incurred by the sale of bonds.

## **Bookstore Fund**

This fund is an enterprise fund designated to receive the proceeds derived from the District's operation of the colleges' bookstores. All necessary expenses, including salaries, wages and cost of capital improvement, for the bookstore may be paid from generated revenue.

## **Budget Document**

A written statement translating the educational plan or programs into costs, usually for one future fiscal year, and estimating income by sources to meet these costs.

## **Capital Outlay**

Capital outlay expenditures are those which result in the acquisition of or addition to fixed assets. They are expenditures for land

or existing buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Construction-related salaries and expenses are included.

## **CARE**

Cooperative Agencies Resources for Education, established in 1982 to provide educational support services to Extended Opportunity Programs and Services (EOPS) students who are welfare-dependent single parents with preschool-aged children. CARE provides academically high-risk students with educational support services, including supplemental counseling and advisement, peer support and networking with other single parents, and special classes and activities designed to enhance their personal development, self-esteem, parenting skills, and employability.

## **Categorical Funds**

Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

## **Child Development Fund**

The fund designated to account for all revenues for or from the operation of child care and development services under Chapter 2, Division 1, Part 5, of the Education Code (commencing with Section 8200).

## **Capital Projects Funds**

The fund accounts for financial resources to be used for the acquisition or construction of capital outlay items.

## **Collective Bargaining - SB 160 (1975)**

A law passed by the California legislature

# Glossary of Accounting Terminology

which sets the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulations board. (See PERB)

## **Consumer Price Index (CPI)**

A measure of change in the costs of living compiled by the United States Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California and selected cities. (See Gann Limit)

## **COP (Certificates of Participation)**

COPs are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

## **Costs**

The California Community College Accounting Manual gives specific guidelines as to what costs shall be considered direct, direct support or indirect support, and how they shall be accounted for.

## **Costs, Direct**

Costs charged to a program most clearly identified with the program.

## **Costs, Direct Support**

Charges which constitute a reallocation of portions of the direct costs accumulated in support programs for services rendered directly to other programs. Examples might be for maintenance or printing services costs charged back to a college or department.

## **Costs Indirect Support**

Those costs of support programs remaining after the direct and direct support costs have been identified.

## **Current Assets**

Assets that are available to meet the cost of operations or to pay current liabilities.

## **Current Expense of Education**

Usually regarded as expenses other than capital outlay, community services, student transportation and categorical funds.

## **Current Liabilities**

Amounts due and payable for goods and services received prior to the end of the fiscal year.

## **Debt Service Funds**

Funds used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

## **Deferred Maintenance**

Major repairs of buildings and sites which have been postponed by districts, usually due to a shortage of funds. For several years, the State has provided special funding to community colleges for approved projects. The State provides for half the cost and the District provides the other half. In instances of financial hardship, some districts may qualify for 90% State funding.

## **Defunding (or BA Defunding)**

This is the term applied to the proposal to eliminate all apportionment support for students who already have earned baccalaureate or graduate degrees and are taking community college courses for credit.

## **Disabled Student Programs and Services (DSP&S)**

The purpose of these special programs and services is to integrate the disabled student into the general college program; to provide educational intervention leading to vocational preparation, transfer or general education; and to increase independence or to refer students to the community resources most appropriate to their needs.

## **Drug-free Workplace**

All institutions receiving grants from any

# Glossary of Accounting Terminology

federal agency must certify that they will provide a drug-free workplace.

## **Employee Benefits**

Amounts paid by the community college district on behalf of employees. These amounts are not included in the gross salary, but are over and above. They are fringe benefit payments and, while not paid directly to employees, they are nevertheless a part of the employee costs. Examples are group health or life insurance payments; contributions to employee retirement systems (STRS or PERS); OASDI (Social Security) and Medicare taxes; workers' compensation; and unemployment insurance.

## **Encumbrances**

Obligations in the form of purchase orders, contracts, salaries and other commitments that have been made but not yet paid.

## **EOPS**

Extended Opportunity Programs and Services. Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social and/or economic disadvantages.

## **Equalization Aid**

State funds, included in the General Apportionment, to help bring up a District's fund to the statewide average.

## **Excess Tax Revenue**

Tax revenues which are greater than a governmental entity's allowable Gann Appropriation limitation. The State had excess revenues a few years ago, and had to return money to the taxpayers. Proposition 98 revised the formula, and it is unlikely that excess revenues will be realized during the 1990's.

## **Faculty and Staff Diversity**

Funding is provided to local districts to assist them in meeting the costs related to affirmative action. The goal is to achieve, by the year 2005, a work force that will reflect proportionately the adult population of the state.

## **Fiscal Year**

Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government's fiscal year.

## **Fixed Assets**

Property of a permanent nature having continuing value; i.e., land, buildings and equipment.

## **Full-time Equivalent Student (FTES)**

The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one ADA. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes 3 hours per day for 175 days will be in attendance 525 hours. That is, 3 times 175 equals 525. FTES has replaced ADA.

Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report attendance. These are carefully reviewed by auditors. The importance of these review lies in the fact that the two reports serve as the basis for allocation State General Apportionment to community college districts.

## **Funds, Restricted**

Those moneys designated by law or a donor

# Glossary of Accounting Terminology

agency for specific purposes, such as Matriculation, Vocational Education or Health Services. Some restricted fund moneys which are unspent may be carried over to the next fiscal year. The use of carryover moneys is usually limited by law to the specified purpose(s) for which the moneys were originally collected.

## **Funds, Unrestricted**

Generally, those moneys of the General Fund that are not designated by law or a donor agency for a specific purpose. Unrestricted funds may need to be accounted for separately or may have been designated by the Board for a specific purpose, but they are still legally regarded as unrestricted since the designation may be changed at the Board's discretion.

## **GAIN**

Greater Avenues for Independence (GAIN) is a comprehensive effort by the State of California to provide education, job and support services to eligible welfare recipients. The California Community Colleges is one of the major systems that provides GAIN services to welfare clients, in cooperation with county welfare departments.

## **Gann Amendment**

An initiative passed in November 1979 adding Article XIII B to the California Constitution. It establishes limits on annual appropriations from the proceeds of taxes by the State, cities, counties, school districts and most special districts. Implementing legislation, SB 1352 (Marks), was passed in 1980. Proposition 98, approved by the voters in November 1988, made modifications to the Gann Amendment.

## **Gann Limitation**

A ceiling on each year's appropriations supported by tax dollars. The limit applies

to all governmental entities, including school districts. The base year was 1978-79. The amount is adjusted each year, based on a price index and the growth of the student population.

## **General Ledger**

A basic group of accounts in which all transactions of a fund are recorded.

## **General Purpose Tax Rate**

The District's tax rate, determined by statute as interpreted by the County Controller. The base rate was established in 1978, after the passage of Proposition 13, and changes have occurred based on a complex formula using tax rate areas.

## **Governmental Funds**

These are accounting segregations of financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used.

Governmental accounting measurements focus on determining financial flow of operating revenues and expenditures, rather than net income.

## **Income**

Includes both revenue and non-revenue receipts. Revenue receipts are derived from taxation. Non-revenue receipts come from the sale of an asset, product or service. The General Apportionment is revenue; money from community education registration is income.

## **Inflation Factor**

Adjustments for inflation which are prescribed by law for school district apportionments. The factor is more commonly referred to as the COLA (cost of living adjustment).



# Glossary of Accounting Terminology

## **LEA**

Local Education Agency.

## **Leveling Down**

Decreasing the level of per-student expenditure statewide toward that of the lower spending districts.

## **Leveling Up**

Increasing the level of per-student expenditure statewide toward that of the higher spending districts.

## **Low Expenditure Districts**

Districts whose General Apportionment per student is less than the state average for similar size districts. Low expenditure districts are allowed a larger inflation adjustment to their General Apportionment than high expenditure districts. Most low expenditure districts were formerly called "low wealth" because of their low assessed valuation per ADA. Neither "high" nor "low" refers to the income of district residents.

## **Mandated Costs**

School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures. (See SB 90, 1977.)

## **Matriculation**

The Seymour-Campbell Matriculation Act of 1986 was enacted through Chapter 1467 of the California Statutes of 1986. The purpose of matriculation is to promote and sustain the effort of students to reach their educational goals through a program of support services tailored to the needs of the individual students. Students are obligated to express at least a broad educational intent at entrance, and to declare a specific

educational objective within a reasonable time after enrolling.

## **Minimum Qualifications and Hiring Criteria**

Chapter 973, Section 28, of the Statutes of 1989, requires a Board of Governors to establish and maintain minimum qualifications for hiring community college faculty. Further, the Board is to establish a process to review, at least every three years, the continued appropriateness of such qualifications and the adequacy of the means by which they are administered.

## **Nonresident Tuition**

A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140. The fee shall not be less than the average statewide cost per student.

## **Objects of Expenditure**

Objects of expenditure are articles purchased or services obtained by a school district, such as:

## **Certificated Salaries (object series 51000)**

Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.

## **Classified Salaries (object series 52000)**

Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.

## **Employee Benefits (object series 53000)**

Includes all expenditures for employer's contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees and Board members.

## **Books and Supplies (object series 54000)**

Includes books, supplies, and materials.

# Glossary of Accounting Terminology

## **Other Operating Expenses (object series 55000)**

Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

## **Capital Outlay (object series 56000)**

Includes expenditures for sites, improvement of buildings, books and media for libraries and new equipment.

## **Other Outgo (object series 57000)**

Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

## **PERB**

Public Employment Relations Board, established to regulate collective bargaining between school districts and employees. Formerly called EERB.

## **PERS**

Public Employees' Retirement System. State law requires school district classified employees, school districts and the State to contribute to the fund for full-time classified employees.

## **Per Capita Personal Income**

Income before taxes for individuals, as estimated by the US Department of Commerce.

## **Prior Year Taxes**

Amounts provided from tax levies of prior years and adjustments to taxes reported in prior years. These included delinquent secured and unsecured tax receipts, applicable penalties and any tax sale proceeds of prior years.

## **Proceeds of Taxes**

Defined in the Gann Amendment as revenues from taxes plus regulatory licenses, user charges and user fees, to the extent that such proceeds exceed the costs reasonably borne in providing the regulation, product or service.

## **Program-Based Funding**

Under the provisions of AB 1725, beginning in 1991-92 community colleges were no longer funded on the basis of ADA. Rather, the allocation of General Apportionment revenue resources is based upon "workload" measures in the categories of: Instruction, Student Services, Instructional Administration, Facilities and Instructional Administration.

## **Proposition 4 (1979)**

See Gann Amendment

## **Proposition 13 (1978)**

An initiative amendment passed in June 1978 which added Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

## **Proposition 98 (1988)**

An amendment to the California Constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

## **Proposition 111 (1990)**

A Senate Constitutional Amendment which modified Proposition 98 and made numerous changes to the way the appropriations limit is calculated and how the minimum funding guarantee for public schools and community colleges is determined; this includes the appropriations

# Glossary of Accounting Terminology

limit formula, the K-14 education funding guarantee and the allocation of excess revenues.

## **Reserves**

Funds set aside to provide for estimated future expenditures or deficits, for working capital or other purposes.

## **Revenue**

Addition to assets not accompanied by an obligation to perform service or deliver products.

## **Revolving Fund**

The District is authorized (ECS 85400-85405) to establish a revolving cash account for the use of the Chief Business Official in securing or purchasing services or materials.

## **SEA**

State Education Agency.

## **Secured Property**

Property which cannot be moved, such as homes and business buildings (business property that is leased is unsecured property). Secured taxes are assessed against secured property.

## **Senate Bill 90 (1977), Chapter 1135/77**

A law passed by the California legislature in 1977 which allowed districts to submit claims to the State for reimbursement for increased costs resulting from increased services mandated by the State or by executive orders. Mandated cost provisions were added to the California Constitution upon the passage of Proposition 4 in 1979.

## **Serrano-Priest Decision**

The California Supreme Court decision which holds that a school finance system that relies heavily on local property tax is discriminatory and, therefore, in violation of the California Constitution. The Court said

that the level of spending for a student's education must not be a function of the property wealth of the district in which the student lives. Shortly after this decision (1972), funding for K-14 education changed from a property tax/assessed valuation system to a revenue limit per-student system. The per-student funding system exists basically as it has since then, with the most fundamental change occurring in 1991-92 when program-based funding was imposed.

## **STRS**

State Teachers' Retirement System. State law requires that school district employees, school districts, and the State, contribute to the fund for full-time certificated employees.

## **Student Financial Aid Funds**

Funds designated to account for the deposit and direct payment of government-funded student financial aid. The following are the various types of financial aid:

### **Federal Aid:**

Pell Grants (formerly BEOG)  
SEOG (Supplemental  
Educational Opportunity Grant)  
Perkins (formerly NDSL)

### **State Aid:**

EOPS (Extended Opportunity  
Programs and Services)  
CAL Grant

## **Subventions**

Provision of assistance or financial support, usually from a higher governmental unit, for reimbursement of tax exemptions such as Homeowners' Property Tax Exemptions.

## **Tax Rate**

The amount of tax stated in terms of a unit of the tax base. The basic rate is 1% of property assessed valuation. Additional

# Glossary of Accounting Terminology

amounts are added to property tax bills to retire bonded indebtedness.

## **Tax Rate Limit**

The maximum rate of tax that a governmental unit may levy. (See Proposition 13.)

## **TOP**

Taxonomy of Program. This was formerly called Classification of Instructional Disciplines. Districts are required for State purposes to report the expenditures by categories identified in the CCFS-311. The major categories are:

- Instructional
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operations and Maintenance
- Planning and Policy Making
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions
- Long-term Debt
- Transfers
- Appropriations for Contingencies

## **Trailer Coach Fees**

Amounts provided from the county's allocation of trailer coach registration fees.

## **TRANS**

Tax and Revenue Anticipation Notes. These are issued to finance short-term cash flow needs. The notes are paid off within a 13-month period using the proceeds of current fiscal year taxes.

## **Transfer Centers**

The purpose of the transfer centers is to assist, encourage and facilitate the transfer

of community college students to four-year institutions.

## **Unsecured Property**

Moveable property such as boats, airplanes, and furniture and equipment in a business. This property is taxed at the previous year's secured property tax rate.

## **Vocational Education Funds**

Amounts provided through the Vocational and Applied Technology Education Act (VATEA) for special studies, demonstration projects, improvement and expansion of vocational instruction programs, special student service programs, etc.

## **Warrant**

A written order drawn to pay a specified amount to a designated payee. For example, the District issues payroll warrants to employees each month. Payroll warrants are commonly referred to as "A" warrants, while warrants for goods and services are referred to as "B" warrants.