



SAN JOSÉ · EVERGREEN  
Community College District

# 2020-2021 ADOPTED BUDGET

OCTOBER 13, 2020

Evergreen Valley College

San José City College

Community College Center  
for Economic Mobility

San José - Evergreen Community  
College Extension at Milpitas

District Services





# **2020/2021 ADOPTED BUDGET REPORT**

**Presented to the Board of Trustees  
October 13, 2020**

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Prepared in collaboration with College Business Services  
And District Fiscal Services staff



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October 13, 2020

To: Dr. Byron C. Breland, Chancellor  
Ms. Wendy Ho, Board President  
Honorable Board of Trustees

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

## **Introduction**

The COVID-19 pandemic caused an unprecedented level of disruption to California's Fiscal operations, and I am sure it will become a case study for future generations of higher education leaders. Various delays and taxpayer relief efforts have affected receipt of tax revenues both locally and at the state level. This, in turn, has prevented Community Colleges from acquiring the accurate revenue data needed for preparing their budgets. Consequently, our fiscal teams at the Colleges and District Office have dedicated much more effort than usual to closing the fiscal year 2019-2020 and projecting the budget for fiscal year 2020-2021.

After thoughtful consideration and consultation with our auditors, in order to provide the most current, accurate, and complete data in both budget and actuals, we adhered to the Executive Order 2020-06 issued by State Chancellor Eloy Oakley. This order grants system-wide time extensions for the filing of the budget and annual statements, including the annual external audit. The time extensions helped the Colleges and District teams to make adjustments and forecast a robust budget to allow us to operate, protect our employees, and fulfill our mission. Although many assumptions could change throughout the year, we believe that with the adoption of this budget, we should have a very stable FY2020-2021.

Following board ends policies and direction; we continue pursuing fiscal sustainability and excellence while infusing an equity lens to decisions leading to improved outcomes. We plan and make decisions as we develop a forward-thinking vision for our District; one that considers how to be innovative leaders in higher education through the expansion of our reach into areas that have been neglected for many generations and adversely impacted by the current pandemic. Similarly, we will implement the use of advanced technology and top-notch infrastructure to support different instructional modalities. In addition, it is time for us to migrate our systems, storage and

applications to the “cloud” while implementing high-touch student support systems. COVID-19 has made us more aware that our operational environment needs to evolve in order to meet the new demands of our students and employees.

### Fiscal Year 2019-2020 Analysis

Prior to the pandemic creating an emergency, and we had almost completed the third quarter of the fiscal year. In fiscal terms, this allowed the District to maintain the run rate, spending a large portion of the FY2019-2020 adopted budget. At the close of the 3rd quarter, we spent approximately 72% of the annual budget equivalent to \$94,535,058 expenses over \$131,733,785 Adopted Budget.

However, since the Board declared the emergency proclamation on 3/16/2020, the operational environment shifted 180 degrees, pressuring the entire organization to make decisions and establish a new leadership approach to serve students and protect our staff. Whereas the Division of Administrative Services had an initial focus to continue with institutional transformation and designing and building an effective and collaborative administrative/fiscal services team, the Covid-19 pandemic demanded even more focus, effort and critical actions. The entire Administrative Services team and I continued the seamless work of ensuring students were served and employees and vendors were paid on time, almost as if there was no national emergency. We migrated the entire Administrative Services team to remote work, including the bond, Maintenance & Operations, District Police, payroll, warehouse, and procurement team. Although we had the need for certain employees to physically go to the office to work on payroll and cut checks to vendors, most of the excellent work of staff was adapted to be done remotely. This was no easy task as we had to provide office equipment, supplies, PPE, and a modified management environment to enable this remote work. The pandemic also caused us to review, formulate and strengthen our internal processes and procedures related to emergencies. We have made every attempt to apply for additional sources of funding to create relief, including the Cares Act and FEMA.

Yet, in spite of all these challenges, our fiscal planning is sound. We maintain our excellent credit ratings with S&P and Moody’s. The crucial work required by my team and the new initiatives we’re engaged in continue to progress as well, including the implementation of the performance review management system, expense management system and process for district-wide e-signatures. We are dedicated to achieving institutional excellence; and our work in searching for new opportunities to support our district values of opportunity, equity and social justice through operational improvements, the East Side Partnership and bond Measures *I and J*.

Payroll is the single most important item in the budget. In FY2019-2020, we paid \$114.14M in salaries and benefits (health, welfare, and statutory). STRS/PERS contributions alone required an investment of \$13M. Although the adoption of the budget is focused on our operating budget –General Fund 10, it is important to recognize that the organization sustained efforts this year to support other areas that help our District be in the forefront of education. In spite of the pandemic, the management of the General Obligation bonds and



approximately \$40M in categorical funds administered by our Colleges in support of student success kept its pace, resulting in high volume of transactions, accounts payable, payroll, and reporting performed by the different fiscal teams.

During the 2019-20 fiscal year, we issued three series of general obligation bonds:

**\$68.945 million 2019 GO Refunding Bonds on October 1, 2019**

All-inclusive interest cost: 2.99%

Taxpayer savings: \$11,007,920 (12.3% on present value basis)

**\$225 million Election of 2016 GO Bonds, Series B on June 16, 2020**

All-inclusive interest cost: 2.41%

Debt service to principal repayment ratio: 1.41 to 1

**\$200 million Election of 2016 GO Bonds, Series B-1 on June 16, 2020**

All-inclusive interest cost: 2.84%

Debt service to principal repayment ratio: 1.49 to 1

The District's credit ratings were one level from the highest possible rating of triple-A. Moody's assigned "Aa1 with a Stable outlook" noting the following strengths: Extremely large and growing Silicon Valley tax base with a strong socioeconomic profile; stable financial position supported by deep entrenchment into basic aid; conservative fiscal practices.

S&P assigned "AA+ with a Stable outlook" noting the following strengths: location in the heart of Silicon Valley with a very/extremely strong wealth and income profile; revenue structure largely insulated from state funding decisions, as it is a basic-aid district; record of maintaining strong reserves.

During the pandemic, we also completed negotiations leading to a salary increase. It was paid retroactively in record time and accounted before the end of the Fiscal Year, avoiding operational challenges and penalties. The total net investment was \$1.98M, which includes the adjustment to the salary schedules, paid retroactively and related benefits cost, with the following breakdown:

Employee Group	Total compensation adjustment FY19-20
a. Faculty	\$ 1,031,792.7
c. CSEA	\$ 600,754.2
b. MSC/Executive	\$ 349,253.9
<b>Total</b>	<b>\$ 1,981,800.8</b>

Bargaining units have also negotiated Memorandums of Understanding in support of the migration of instruction to Online Modality and remote work. The total amount paid in stipends is \$350K.

Education is our core mission and our top priorities are student success and the safety and security of our students, employees and visitors. During the pandemic, we have secured Personal Protective Equipment (PPE) from CalOES; and we have supported a total investment of \$750K in emergency related purchases, including those to secure our core infrastructure. We have also procured laptops, tablets, and other expensive equipment using bond funds and instructional equipment sources.

Some less fortunate news relate to some of our third party service providers. The Cafeteria Services remain closed, and we were informed that all employees were laid off early so they were able to apply for unemployment benefits. Similarly, the bookstores have seen a decrease in sales of 50-60% from last year; and, for the most part, the physical locations remained closed and have gone through staffing challenges as well. We will be working with these providers to review their existing agreements.

We continue to benefit from our location and our status as a community-funded district that allowed us to plan and execute tactics to provide stability and business continuity. Additionally, we applied and received valuable funds through the Cares Act. It is also important to highlight that since the Cadillac tax was repealed, the future year's liability of approx. \$1.67M was eliminated.

As of August, the property tax projection for FY2019-2020 was updated based on the latest County Assessor's estimate now representing a 9.21% increase over the prior-year property tax receipts. This includes one-time funds from the Redevelopment Agency. Due to the total property tax result, the Stabilization Fund 12 funding was increased by \$500K based on the "what if" assumptions defined during the establishment of this fund.

The property tax revenues allocated to the Unrestricted General Fund 10 are now projected to be \$109,711,110 in FY2020-2021, and \$113,550,999 in FY2021-2022. At the close of FY2019-2020 the ending fund balance is estimated to be \$25,623,053.

## Fiscal Year 2020-2021 Forecast

Enclosed is the Adopted Budget for the Fiscal Year 2020-2021. The enclosed document is a detailed summary of the District's Unrestricted General Fund 10 for FY2020-2021 through FY2022-2023. The report was produced in collaboration with our Business Services staff at Evergreen Valley College, San Jose City College, the Center for Economic Mobility and District Fiscal Services. The board's approval will allow us to post a balanced budget for the year.

On September 24, 2020, the District Budget Committee (DBC) reviewed this document at length, including assumptions and revisions based on information provided by each of the entities' fiscal leaders. Each campus made adjustments to the details provided during the Tentative Budget to tighten assumptions and expense projections and the reality of extended online instruction and remote work through the duration of the academic year.

As reported by the Institutional Effectiveness and Student Success team, after census, we see a net enrollment decline of 1552 headcount reflected in 759 FTES less than Fall 2019 and a net reduction of 4,105 seat count. We also see a decline in non-resident enrollments. Both colleges are working hard in following up and promoting the value of our educational services through strong and engaging communication efforts. Title 5, section 58146 provides the criteria for funding allowances due to the emergency conditions. This is to assist districts not to lose apportionment due to FTES declines as a result of emergency conditions. Although this does not apply to our district, we are glad different measures are taken to ensure the fiscal sustainability of other districts.

Many districts across the State are planning to apply to the new California School Finance Authority's (CSFA) statewide-pooled Tax and Revenue Anticipation Note (TRAN) financing program for K-12 school districts, county offices of education, and community college districts. Our cash flow review indicated that we will not require liquidity; therefore, we will not be applying in the near future.

### **Sources (Revenue):**

As I complete this summary, we are presenting to you for approval a balanced Adopted Budget for FY20-21. Based on the information we have available, the revenues for this Adopted Budget are projected to be \$131,892,647 of which \$109,711,110 is attributable to being a Community-funded District. Following the Board's budgeting principles, we use a growth factor of 3.5% for new property tax revenue.

We'll continue to monitor how the State and the Chancellor's Office plan for budget adjustments. Some assumptions of additional revenue for the State includes Federal aid through the Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act, which is a follow-up COVID-19 relief package to the \$2.2 trillion Coronavirus Aid, Relief, and Economic Security (CARES) Act. If the additional

funding were not available to the State, it would trigger a series of reductions in addition to cash deferrals. This year we received funds for Covid-19 block grant, which have been distributed \$239K per college and \$119k for District Office.

Our Basic Aid or Community-Supported College District status continues since student enrollment fees, Education Projection Account funds, and property tax dollars exceed the Total Computational Revenue (State general apportionment guarantee). The District receives no FTES general apportionment dollars from the State; therefore, our District's general operating revenues are now based substantially on local property taxes.

### **Uses (Expenses):**

The total expense requests for the Unrestricted General Fund 10 are \$138,789,651 for FY 2020-2021 Adopted Budget. The primary line item in the budget is total compensation that includes employee health and welfare costs and all statutory benefit costs. The FY2020-2021 Adopted Budget, as presented, anticipates total Fund 10 revenue of \$131,892.647 and total expenditures of \$138,789,651 with a projected end balance of \$21,847,817:

As part of proactive adjustments, we are fully funding the Parking Fund and including this as a cost of doing business so it does not show a negative balance due to the staffing cost. Parking revenue will be zero, which required a General Fund inter-fund of \$650K. We also renewed the VTA agreement, will renegotiate agreements with Follett for bookstore services, and will review food services.

Expense projections account for 10 FTF approved for sabbaticals. Colleges received a backfill cost the amount of \$818,769 for FY2020-2021.

We will continue to review and evaluate open positions with college Presidents and Chancellor Breland to fill jobs in the areas of highest need and impact. Our focus continues in ensuring the colleges have the appropriate resources to deliver quality education and the safety of our students and staff. The Emergency planning efforts will continue as we make plans for maintaining our operations in place and as we plan for partial reopening following country guidelines.

### **Summary**

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 change with a 0.95% rate decrease in STRS and 0.98% rate increase in PERS this fiscal year. This trend continues in the out-years with projected rate increases at different levels through at least FY2022-2023. The District will continue monitoring premium rates from Blue Cross and Kaiser medical. With the move to SISC, Self-Insured Schools of California, we benefit from the larger purchasing power. Out-year projections will be based on the recent SISC 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.

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, and 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 proposed FY2020-2021 Adopted Budget is balanced and projects an ending fund balance of \$21,848,817 or 16.10%. The ending fund balance remains strong and stable. In the succeeding budget years, based on current assumptions, the ending fund balance is estimated to finish at 17.20%, and 19.40% for FY2021-2022 and FY2022-2023, subject to revenue and other expense adjustments.

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

- Property Tax receipts and the State revenue
- Any changes to stimulus funding through CARES act and potential FEMA reimbursements
- Any agreement to implementing the Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act
- Operational costs during and after COVID-19
- Resource Allocation Model implementation rules for FY2021-2022
- Changes to State unfunded mandates and Vision for Success metrics
- Collective Bargaining efforts
- Health and Welfare premiums
- STRS and PERS pension employer rate changes – and OPEB trust performance

Our District has enjoyed a unique position with strong financials derived from a prosperous tax base, and we are in the heart of Silicon Valley. Although it's too early to determine and too uncertain to predict how the economy will behave, our District has the resources



and has a unique opportunity to “build out” capacity, brand and reputation. The challenge is in making effective, forward thinking and innovative investments that will stand the test of time. As part of our fiscal planning for the years ahead, we need to aim for a higher-level vision.

As such, we need to be intentional, study and execute on initiatives and opportunities such as:

- Deploying state-of-the-art technology infrastructure
- Updating technologies, especially as it relates to delivering on-line instruction and services to students
- Maintaining Energy efficiency and sustainability
- Developing Industry partnerships; developing Industry Relevant Curriculum and expanding Apprenticeships
- Strengthening K-12 through baccalaureate ecosystem in low income communities
- Addressing Student housing and food insecurities
- Retaining and attracting talent

At the same time that we explore taking the District to a new high, we must remain conscious of the need to prepare for any downturn of the markets and real property valuations. We should project with a cautiously optimistic perspective, only making commitments that we can keep as well as seeking to reduce long-term liabilities with one-time funds or new sources of revenue.

Thank you for the opportunity to continue serving our great district and assisting you in accomplishing a higher-level vision for improving education in the Silicon Valley.

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
FY 2020-2021 Adopted Budget Summary  
Tuesday, October 13, 2020

	Audited Actuals 2018-19		Adopted Budget 2019-20		Esimatead Actuals 2019-20		Estimated Budget 2020-21		Estimated Budget 2021-22		Estimated Budget 2022-23	
Beginning Fund Balance	\$15,307,106	13.11%	\$22,605,124	17.94%	\$22,605,124	17.94%	\$25,623,053	19.56%	\$21,848,817	16.10%	\$23,104,455	17.20%
Revenues												
Federal	\$29,091		\$0		\$40,884		\$0		\$0		\$0	
State	\$14,515,079		\$10,363,508		\$11,339,248		\$10,930,797		\$11,066,866		\$11,204,481	
Local	\$118,498,207		\$117,769,288		\$122,273,470		\$119,819,869		\$123,740,258		\$127,795,497	
Other Sources/Transfers	<u>\$282,459</u>		<u>\$1,327,690</u>		<u>\$351,235</u>		<u>\$1,141,981</u>		<u>\$803,740</u>		<u>\$803,740</u>	
Total Revenues	<u>\$133,324,837</u>		<u>\$129,460,485</u>		<u>\$134,004,838</u>		<u>\$131,892,647</u>		<u>\$135,610,864</u>		<u>\$139,803,718</u>	
Expenditures												
Certificated	\$47,164,006		\$45,889,727		\$50,241,483		\$47,499,983		\$47,944,635		\$48,393,459	
Classified	\$26,097,758		\$27,552,100		\$27,119,388		\$28,980,206		\$29,179,916		\$29,381,026	
Benefits (health & welfare, statutory)	<u>\$36,407,559</u>		<u>\$36,753,408</u>		<u>\$36,786,924</u>		<u>\$37,647,915</u>		<u>\$38,118,527</u>		<u>\$39,547,431</u>	
Total Personnel	\$109,669,323	87.02%	\$110,195,235	83.65%	\$114,147,794	87.14%	\$114,128,105	82.23%	\$115,243,078	84.11%	\$117,321,916	84.32%
Materials & Supplies	\$1,154,536		\$1,153,856		\$870,512		\$1,377,492		\$1,403,623		\$1,430,538	
Operating Expenses	\$11,472,176		\$14,688,911		\$11,117,292		\$15,896,883		\$15,752,947		\$15,771,273	
Capital Outlay	\$400,293		\$188,232		\$193,398		\$463,603		\$210,513		\$210,513	
Contingency/Other Outgo	<u>\$3,330,491</u>		<u>\$5,507,550</u>		<u>\$4,657,912</u>		<u>\$6,923,568</u>		<u>\$4,403,122</u>		<u>\$4,403,122</u>	
Total Non-Personnel	\$16,357,496	12.98%	\$21,538,549	16.35%	\$16,839,114	12.86%	\$24,661,546	17.77%	\$21,770,205	15.89%	\$21,815,445	15.68%
Sub Total Expenditures	\$126,026,819		\$131,733,784		\$130,986,909		\$138,789,651		\$137,013,283		\$139,137,362	
Discount Factor	\$0		(\$1,989,180)				(\$3,122,767)		(\$2,658,058)		(\$2,699,265)	
Total Expenditures	<u>\$126,026,819</u>		<u>\$129,744,604</u>		<u>\$130,986,909</u>		<u>\$135,666,884</u>		<u>\$134,355,226</u>		<u>\$136,438,097</u>	
Net Change in Fund Balance	\$7,298,018		(\$284,119)		\$3,017,929		(\$3,774,236)		\$1,255,638		\$3,365,621	
Ending Fund Balance	<u>\$22,605,124</u>	17.94%	<u>\$22,321,005</u>	17.20%	<u>\$25,623,053</u>	19.56%	<u>\$21,848,817</u>	16.10%	<u>\$23,104,455</u>	17.20%	<u>\$26,470,076</u>	19.40%

**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**

### **Unrestricted General Fund 10**

The Unrestricted General Fund 10 provides the resources necessary to sustain the day-to-day activities of the colleges and the district, and pays for most administrative and operating expenditures district-wide.

#### **Revenues**

The FY 2020-2021 Adopted Budget assumes an overall reduction in revenues of \$2,112,190 from the FY 2019-2020 Estimated Actual. The decrease due to reduction in property tax revenues of \$ 2,684,163.

#### **Expenditures**

The FY 2020-2021 Adopted Budget reflects an overall 0.0184% (or \$2,556,493) increase in expenditures from the FY 2019-2020 Revised Budget. It is important to note that both of these budgets have been augmented to account for salary negotiations.

#### **Reserve**

The anticipated reserve for FY 2019-2020 is projected to be 19.56%; which increases the fund balance by \$3,017,929. The reserve for FY 2020-2021 is estimated at 16.10%, a decrease of \$3,774,236, which is primarily attributable to one-time money (asset liquidation from the former San Jose Redevelopment Agency).

### **Financial Stability 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. There is currently a balance of \$1,750,000 in this fund as a result of inter-fund transfers from the Unrestricted General Fund 10. In FY 2019-2020 there was an interfund transfer of \$500,000 from Fund 10 as property taxes were above 7%, per Budget Principle #9.

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

Established in FY 2015-2016, 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 is to provide a funding source for innovative projects focused on closing achievement gaps aligned with the Board of Trustees' end policies.



The increase in revenue for FY 2017-2018 and FY 2018-2019 are a result of the exclusive negotiation agreement between the District and Republic Urban Properties. In FY 2019-2020 both SJCC and EVC were awarded \$125,000 each to help support the San Jose Promise program at their respective campuses, which was supported by Fund 14. Of the \$250,000 budgeted to the campuses, there were expenditures of \$194,550 in FY2019-2020. The FY 2019-20 estimated ending fund balance is budgeted in other outgo should it need to be deployed to support additional projects.

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

The Facilities Rental Auxiliary Fund was established in FY 2010-2011 to track facilities rental fees received pursuant to the Civic Center Act and to track corresponding costs associated with these activities. Activity within these funds is limited to facility rental activates; 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 tenant at the District Office. District Services is anticipating transferring \$188,340 to the Unrestricted General Fund 10 in FY 2020-2021 to offset the costs associated with parking costs in Downtown San Jose. There are no estimated revenue for FY 2020-2021 as there are no more tenants at the District Office.

San Jose City College is anticipating transferring \$550,000 to the unrestricted General Fund 10 to supplement their general operating expenses by June 30, 2021.

#### **GENERAL FUNDS - RESTRICTED**

##### **Parking Fund 11**

The Parking Fund was augmented by the Unrestricted General Fund to support operations by \$101,484 in FY 2011-2012. 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. The fund required an augmentation by the Unrestricted General Fund 10 to support operations again in FY 2015-2016 and subsequent years due to declining revenues and increased costs. Beginning in FY 2016-2017, the Transportation Fee (EcoPass) is accounted for in the Parking Fund, which, too, began to run a deficit in FY 2017-2018.

Due to COVID-19 and the physical closure of the campuses, there will be no anticipated parking revenue in FY 2020-2021. Also, the interfund transfer from Fund 10 will be increased in order to offset the expenditures.

##### **Community College Center for Economic Mobility Fund 16**

Beginning in FY 2011-2012, the District and the Community College Center for Economic Mobility (previously known as the Workforce Institute) agreed that CEM would annually transfer 15% of its operating profit (defined as annual revenues in excess of annual expenditures) to the District. In FY 2011-

2012, this resulted in a transfer of \$70,788. CEM finished the subsequent fiscal years with an operating deficit so there was no transfer to the Unrestricted General Fund 10. The trend reversed in FY 2015-2016 with a modest transfer of \$6,383; however, the CEM once again ran a deficit in FY 2016-2017. In FY 2017-2018, there was another modest transfer of \$16,104. There was no transfer for FY 2019-2020 and no anticipated transfer for FY 2020-2021.

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

The District continues to see an increase in restricted resources. The FY 2020-2021 Adopted Budget estimates the following resources, some of which are unspent carry forwards from prior year(s):

District Services = \$ 480,332

San Jose City College = \$ 15,377,325

Evergreen Valley College = \$ 18,050,401

Community College Center for Economic Mobility = \$1,537,924

### **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 FY 2008-2009, less the FY 2009-2010 reduction. This allocation methodology, as well as the flexibility, was locked in through FY 2012-2013. As part of the FY 2011-2012 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 FY 2011-2012 from the Childcare Tax Bailout Program to supplement the Disabled Student Program (DSPS). San Jose City College also elected in FY 2012-2013 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 FY 2012-2013 from the Student Success and Support Program to supplement the Extended Opportunities Programs and Services (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 FY 2010-2011 and was augmented by MAA Funds to support operations at San Jose City College by \$25,082 in FY 2010-2011. Both campuses responded by reducing the expenditure budget for FY 2011-2012. 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 was structurally balanced in FY 2011-2012.

However, in FY 2012-2013 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 to \$19 per semester) based upon the Implicit Price Deflator Index effective with the 2014 Fall Semester. Despite this action, San Jose City College required an augmentation of \$29,041 in FY 2013-2014 and an augmentation of \$9,472 in FY 2014-2015 from the Unrestricted General Fund 10. Evergreen Valley College ran a slight surplus of \$43,806.

On April 4, 2017, the Board of Trustees authorized an increase to the student health fee by another \$1 (from \$19 to \$20 per semester) based upon the Implicit Price Deflator Index, effective Fall 2017. Both colleges ended FY 2015-2016 through FY 2017-2018 with a modest ending fund balance. On May 14, 2019, the Board of Trustees authorized an additional increase to the student health fee by another \$1 (from \$20 to \$21 per semester) effective Fall 2019.

On May 14, 2019, the Board of Trustees authorized an additional increase to the student health fee by another \$1 (from \$20 to \$21 per semester) effective Fall 2019. Both colleges are projecting a balanced budget in FY2020-2021.

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Consolidated	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<i>Beginning Fund Balance, July 1st</i>	\$ 22,605,124	\$ 25,623,053	\$ 3,017,929	13%	\$ 21,848,817	\$ (3,774,236)	-15%	\$ 23,104,455	\$ 1,255,638	6%
<b>INCOME</b>										
<b>481 - Federal Revenue</b>										
48197 - Federal MAA Program Revenue	\$ 40,884	\$ 0	\$ (40,884)	-100%	\$ 0	\$ 0		\$ 0	\$ 0	
481 - Federal Revenue	\$ 40,884	\$ 0	\$ (40,884)	-100%	\$ 0	\$ 0		\$ 0	\$ 0	
<b>486 - State Revenue</b>										
48614 - Education Protection Act (EPA)	\$ 1,207,947	\$ 1,234,865	\$ 26,918	2%	\$ 1,247,214	\$ 12,349	1%	\$ 1,259,686	\$ 12,472	1%
48619 - B.O.G. (2% Admin. Fee)	161,415	162,142	727	0%	164,652	2,510	2%	166,299	1,647	1%
48672 - Secured Homeowners Exempt	415,287	401,000	(14,287)	-3%	415,035	14,035	4%	429,561	14,526	3%
48690 - Other State Income	6,033,829	6,101,145	67,316	1%	6,186,110	84,965	1%	6,272,647	86,537	1%
48691 - Mandated Cost Reimbursement	358,403	368,748	10,345	3%	372,435	3,687	1%	376,160	3,725	1%
48694 - State Lottery	2,044,224	1,852,298	(191,926)	-9%	1,870,821	18,523	1%	1,889,529	18,708	1%
48695 - State Reimb Costs	1,118,143	810,599	(307,544)	-28%	810,599	0	0%	810,599	0	0%
486 - State Revenue	\$ 11,339,248	\$ 10,930,797	\$ (408,451)	-4%	\$ 11,066,866	\$ 136,069	1%	\$ 11,204,481	\$ 137,615	1%
<b>488 - Local Revenue</b>										
48811 - Secured Property Tax Revenues	\$ 91,342,329	\$ 95,255,000	\$ 3,912,671	4%	\$ 98,588,925	\$ 3,333,925	4%	\$ 102,039,537	\$ 3,450,612	3%
48812 - Supplemental Secured Prop. Tax	2,681,455	1,341,000	(1,340,455)	-50%	1,387,935	46,935	4%	1,436,513	48,578	4%
48813 - Unsecured Roll Property Taxes	6,873,915	5,497,000	(1,376,915)	-20%	5,689,395	192,395	4%	5,888,524	199,129	4%
48818 - RDA Passthru (AB1290) (47.5%)	2,450,103	2,498,975	48,872	2%	2,586,439	87,464	3%	2,676,964	90,525	3%
48819 - RDA Residual Pmts	8,632,185	4,718,135	(3,914,050)	-45%	4,883,270	165,135	4%	5,054,184	170,914	3%
48860 - Interest	700,650	500,000	(200,650)	-29%	500,000	0	0%	500,000	0	0%
48870 - Instructional Materials Fees	6,190	4,208	(1,982)	-32%	4,208	0	0%	4,208	0	0%
48871 - Enrollment Fees Intl Students	2,187,673	2,209,550	21,877	1%	2,231,645	22,095	1%	2,253,961	22,316	1%
48872 - Enrollment Fees Residents	5,712,053	6,036,620	324,567	6%	6,096,986	60,366	1%	6,157,956	60,970	1%
48874 - Use of Facilities	4,000	4,000	0	0%	4,000	0	0%	4,000	0	0%
48875 - Student Representation Fees	(75)	0	75	-100%	0	0		0	0	
48876 - Health Fees	382,414	398,681	16,268	4%	402,668	3,987	1%	406,695	4,027	1%
48877 - Enrollment Fees Non-Residents	800,671	808,678	8,007	1%	816,765	8,087	1%	824,933	8,168	1%
48890 - Other Local Income	499,869	548,022	48,153	10%	548,022	0	0%	548,022	0	0%
48899 - Returned Checks	40	0	(40)	-100%	0	0		0	0	
488 - Local Revenue	\$ 122,273,470	\$ 119,819,869	\$ (2,453,601)	-2%	\$ 123,740,258	\$ 3,920,389	3%	\$ 127,795,497	\$ 4,055,239	3%
<b>489 - Other Financing Sources</b>										
48911 - Sale Of Equipment	\$ 10,166	\$ 20,000	\$ 9,834	97%	\$ 10,000	\$ (10,000)	-50%	\$ 10,000	\$ 0	0%
48912 - Sale Of Waste Materials	594	2,000	1,406	237%	600	(1,400)	-70%	600	0	0%
48914 - Bookstore Sales	194,550	310,450	115,900	60%	0	(310,450)		0	0	
48973 - Interfund Trans In (Indirect Cost)	47,617	71,191	23,574	50%	54,800	(16,391)	-23%	54,800	0	0%
48980 - Interfund Transfers In (10 fr 15)	92,869	738,340	645,471	695%	738,340	0	0%	738,340	0	0%
48995 - Interfund Trans In (10 fr 17)	5,439	0	(5,439)	-100%	0	0		0	0	
489 - Other Financing Sources	\$ 351,235	\$ 1,141,981	\$ 790,746	225%	\$ 803,740	\$ (338,241)	-30%	\$ 803,740	\$ 0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Consolidated	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 156,609,962</b>	<b>\$ 157,515,700</b>	<b>\$ 905,739</b>	<b>1%</b>	<b>\$ 157,459,681</b>	<b>\$ (56,020)</b>	<b>0%</b>	<b>\$ 162,908,173</b>	<b>\$ 5,448,492</b>	<b>3%</b>
<b>EXPENDITURES</b>										
<b>51 - Academic Salaries</b>										
Certificated Salaries	\$ 24,275,923	\$ 26,479,033	\$ 2,203,110	9%	\$ 26,717,345	\$ 238,312	1%	\$ 26,957,801	\$ 240,456	1%
Certificated Salaries MSC	3,858,205	3,870,011	11,806	0%	3,904,842	34,831	1%	3,939,986	35,144	1%
Certificated Salaries Adjunct	22,107,355	17,150,939	(4,956,416)	-22%	17,322,448	171,509	1%	17,495,672	173,224	1%
<b>52 - Classified Salaries</b>										
Classified Salaries	\$ 17,411,184	\$ 19,149,162	\$ 1,737,978	10%	\$ 19,283,206	\$ 134,044	1%	\$ 19,418,188	\$ 134,982	1%
Classified Salaries MSC	7,706,772	8,029,385	322,613	4%	8,085,590	56,205	1%	8,142,190	56,600	1%
Classified Hourly/Temp	1,525,896	1,676,448	150,552	10%	1,685,033	8,585	1%	1,693,679	8,645	1%
Classified OT	475,535	125,210	(350,325)	-74%	126,086	876	1%	126,969	883	1%
<b>53 - Employee Benefits</b>										
531 - STRS	\$ 11,592,703	\$ 9,659,028	\$ (1,933,675)	-17%	\$ 9,784,730	\$ 125,702	1%	\$ 9,912,332	\$ 127,602	1%
532 - PERS	5,323,765	6,164,611	840,846	16%	6,340,476	175,865	3%	6,521,360	180,884	3%
533 - OASDI/Medicare	2,841,852	2,802,599	(39,254)	-1%	2,822,044	19,445	1%	2,841,626	19,582	1%
534 - Health & Welfare	14,772,258	16,839,483	2,067,225	14%	17,866,691	1,027,208	6%	18,956,559	1,089,868	6%
535 - State Unemployment Insurance	67,840	143,185	75,345	111%	144,393	1,208	1%	145,611	1,218	1%
536 - Workers' Comp	1,260,370	1,150,527	(109,843)	-9%	1,160,193	9,666	1%	1,169,943	9,750	1%
537 - Retiree Benefits (SERP)	928,135	888,483	(39,652)	-4%	0	(888,483)		0	0	
53X - Employee Benefits - Statutory	\$ 22,014,666	\$ 20,808,433	\$ (1,206,233)	-5%	\$ 20,251,836	\$ (556,596)	-3%	\$ 20,590,872	\$ 339,036	2%
534 - Employee Benefits - H&W	14,772,258	16,839,483	2,067,225	14%	17,866,691	1,027,208	6%	18,956,559	1,089,868	6%
<b>54 - Supplies and Materials</b>										
54100 - Supplies Instruction	\$ 70,701	\$ 6,366	\$ (64,335)	-91%	\$ 6,366	\$ 0	0%	\$ 6,366	\$ 0	0%
54110 - Software Instruction Over \$200	0	5,883	5,883		5,883	0	0%	5,883	0	0%
54190 - Contra Account Instruct Matl	(135)	0	135	-100%	0	0		0	0	
54300 - Supplies Non-Instruction	607,634	1,015,198	407,564	67%	1,035,721	20,523	2%	1,056,859	21,139	2%
54301 - Food & Food Serv - Non-Instr	171,347	197,218	25,871	15%	201,860	4,642	2%	206,640	4,781	2%
54310 - Software Non-Instruc Over \$200	11,354	73,225	61,871	545%	74,192	967	1%	75,188	996	1%
54320 - Copier Supplies	10,618	78,602	67,984	640%	78,602	0	0%	78,602	0	0%
54390 - Contra Account	(1,007)	(4,000)	(2,993)	297%	(4,000)	0	0%	(4,000)	0	0%
54 - Supplies and Materials	\$ 870,512	\$ 1,377,492	\$ 506,980	58%	\$ 1,403,623	\$ 26,131	2%	\$ 1,430,538	\$ 26,915	2%
<b>55 - Other Operating Exp &amp; Serv</b>										
55100 - Personal/Contract Services	\$ 2,465,533	\$ 2,899,908	\$ 434,375	18%	\$ 2,899,908	\$ 0	0%	\$ 2,899,908	\$ 0	0%
55110 - License Renewal Instruction	1,988	70,403	68,416	3442%	77,443	7,040	10%	77,443	0	0%
55130 - License Renewal Non-Instruct	992,770	1,144,118	151,348	15%	1,146,409	2,291	0%	1,146,409	0	0%
55190 - Contracts/Personal Services	(992)	(1,200)	(208)	21%	(1,200)	0	0%	(1,200)	0	0%
55200 - Conference	283,304	616,572	333,268	118%	621,473	4,900	1%	626,373	4,900	1%
55210 - Field Trips	147,171	207,654	60,484	41%	210,000	2,345	1%	212,345	2,345	1%



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Consolidated	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
55220 - Memberships	294,430	455,722	161,293	55%	441,334	(14,388)	-3%	426,946	(14,388)	-3%
55230 - Mileage Expense	14,812	41,147	26,335	178%	48,602	7,455	18%	56,057	7,455	15%
55240 - Board Meeting Expenses	7,132	6,000	(1,132)	-16%	6,000	0	0%	6,000	0	0%
55400 - Insurances	952,997	990,934	37,937	4%	994,921	3,987	0%	998,948	4,027	0%
55510 - Telephone	289,288	362,789	73,501	25%	268,289	(94,500)	-26%	253,289	(15,000)	-6%
55520 - Gas	423,552	563,200	139,648	33%	563,200	0	0%	563,200	0	0%
55530 - Electricity	2,290,478	2,414,000	123,522	5%	2,414,000	0	0%	2,414,000	0	0%
55540 - Water/Sewer	481,231	566,000	84,769	18%	566,000	0	0%	566,000	0	0%
55550 - Garbage	156,551	187,000	30,449	19%	187,000	0	0%	187,000	0	0%
55560 - Fuel/Oil	68,528	109,701	41,173	60%	113,601	3,900	4%	117,891	4,290	4%
55570 - Uniforms	36,736	50,027	13,291	36%	52,287	2,260	5%	54,547	2,260	4%
55590 - Contra - Utilities	(23,456)	(20,240)	3,216	-14%	(20,240)	0	0%	(20,240)	0	0%
55610 - Rentals/Leases	49,891	136,264	86,373	173%	147,669	11,405	8%	159,074	11,405	8%
55620 - Repairs	98,148	406,330	308,182	314%	412,490	6,160	2%	418,650	6,160	1%
55625 - Preventative Maintenance Agreements	824,638	1,012,204	187,566	23%	1,012,204	0	0%	1,012,204	0	0%
55690 - Facility Rental Contra	(834)	(1,200)	(366)	44%	(1,200)	0	0%	(1,200)	0	0%
55700 - Fees/Audits/Elections	33,265	84,690	51,425	155%	84,690	0	0%	84,690	0	0%
55702 - External Collection Fees	84,690	135,600	50,910	60%	135,600	0	0%	135,600	0	0%
55711 - Advertising	252,512	366,444	113,932	45%	371,197	4,753	1%	376,068	4,871	1%
55712 - Legal Expenses	220,413	440,000	219,587	100%	440,000	0	0%	440,000	0	0%
55713 - Audit Expense	65,287	100,000	34,714	53%	100,000	0	0%	100,000	0	0%
55715 - Printing/Reprographics Expense	71,896	134,740	62,844	87%	134,740	0	0%	134,740	0	0%
55810 - Postage	94,132	44,384	(49,748)	-53%	44,384	0	0%	44,384	0	0%
55820 - Undistributed Funded Programs	3,433	772,889	769,456		681,344	(91,545)	-12%	681,344	0	0%
55830 - Other Operating Expense	(87)	1,069,913	1,070,000		1,069,913	0	0%	1,069,913	0	0%
55831 - Bank Charges	140,413	153,300	12,887	9%	153,300	0	0%	153,300	0	0%
55832 - Bad Debt Write Off	297,532	369,589	72,057	24%	369,589	0	0%	369,589	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	\$ 11,117,292	\$ 15,896,883	\$ 4,779,591	43%	\$ 15,752,947	\$ (143,936)	-1%	\$ 15,771,273	\$ 18,325	0%
<b>56 - Capital Outlay</b>										
56310 - Library	\$ 7,495	\$ 5,733	\$ (1,762)	-24%	\$ 5,733	\$ 0	0%	\$ 5,733	\$ 0	0%
56411 - Equipment (\$200 to \$4,999)	90,065	156,780	66,715	74%	156,780	0	0%	156,780	0	0%
56413 - Capitalizable Equipment - 3 Year Life	61,304	183,000	121,696	199%	23,000	(160,000)	-87%	23,000	0	0%
56418 - Capitalizable Equipment - 8 Year Life	34,534	113,090	78,556	227%	20,000	(93,090)	-82%	20,000	0	0%
56 - Capital Outlay	\$ 193,398	\$ 463,603	\$ 270,205	140%	\$ 210,513	\$ (253,090)	-55%	\$ 210,513	\$ 0	0%
<b>57 - Other Outgo</b>										
57301 - Interfund Trans Out (10 to 17)	\$ 33,936	\$ 91,770	\$ 57,834	170%	\$ 0	\$ (91,770)	-100%	\$ 0	\$ 0	
57304 - Interfund Trans Out (10 to 16)	1,016,069	536,911	(479,158)	-47%	536,911	0	0%	536,911	0	
57305 - Interfund Trans Out (10 to 11)	862,378	1,408,424	546,046	63%	1,408,424	0	0%	1,408,424	0	0%
57311 - Interfund Trans Out 17CWS to 48Pel	115,662	154,683	39,021	34%	0	(154,683)	-100%	0	0	
57320 - Interfund Trans Out (10 to 85)	1,873,306	1,879,216	5,910	0%	1,879,216	0	0%	1,879,216	0	0%
57530 - Pell	40,749	20,000	(20,749)	-51%	0	(20,000)		0	0	
57600 - Other Payments to/for Students	199,100	37,450	(161,650)	-81%	36,000	(1,450)	-4%	36,000	0	
57601 - Grove Scholarship	500	0	(500)	-100%	0	0		0	0	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

<b>Consolidated</b>	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
57900 - Appropriations For Contingencies	0	750,000	750,000		463,530	(286,470)		463,530	0	0%
57910 - Contingency	0	2,012,467	2,012,467		79,041	(1,933,426)	-96%	79,041	0	0%
57 - Other Outgo	\$ 4,657,912	\$ 6,923,568	\$ 2,265,656	49%	\$ 4,403,122	\$ (2,520,446)	-36%	\$ 4,403,122	\$ 0	0%
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 130,986,909</b>	<b>\$ 138,789,651</b>	<b>\$ 7,802,742</b>	<b>6%</b>	<b>\$ 137,013,283</b>	<b>\$ (1,776,367)</b>	<b>-1%</b>	<b>\$ 139,137,362</b>	<b>\$ 2,124,079</b>	<b>2%</b>
<b>DISCOUNT FACTOR</b>		<b>\$ (3,122,767)</b>			<b>\$ (2,658,058)</b>		<b>0%</b>	<b>\$ (2,699,265)</b>		<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 130,986,909</b>	<b>\$ 135,666,884</b>	<b>\$ 4,679,975</b>	<b>4%</b>	<b>\$ 134,355,226</b>	<b>\$ (1,311,658)</b>	<b>-1%</b>	<b>\$ 136,438,097</b>	<b>\$ 2,082,871</b>	<b>2%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	<i>\$ 25,623,053</i>	<i>\$ 21,848,817</i>	<i>\$ (3,774,236)</i>	<i>-15%</i>	<i>\$ 23,104,455</i>	<i>\$ 1,255,638</i>	<i>6%</i>	<i>\$ 26,470,076</i>	<i>\$ 3,365,621</i>	<i>15%</i>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Districtwide	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>INCOME</b>										
<b>486 - State Revenue</b>										
48614 - Education Protection Act (EPA)	\$ 1,207,947	\$ 1,234,865	\$ 26,918	2%	\$ 1,247,214	\$ 12,349	1%	\$ 1,259,686	\$ 12,472	1%
48672 - Secured Homeowners Exempt	415,287	401,000	(14,287)	-3%	415,035	14,035	4%	429,561	14,526	3%
48690 - Other State Income	6,033,829	6,101,145	67,316	1%	6,186,110	84,965	1%	6,272,647	86,537	1%
48691 - Mandated Cost Reimbursement	358,403	368,748	10,345	3%	372,435	3,687	1%	376,160	3,725	1%
48694 - State Lottery	2,044,224	1,852,298	(191,926)	-9%	1,870,821	18,523	1%	1,889,529	18,708	1%
48695 - State Reimb Costs	1,118,143	810,599	(307,544)	-28%	810,599	0	0%	810,599	0	0%
486 - State Revenue	\$ 11,177,833	\$ 10,768,655	\$ (409,178)	-4%	\$ 10,902,214	\$ 133,559	1%	\$ 11,038,182	\$ 135,968	1%
<b>488 - Local Revenue</b>										
48811 - Secured Property Tax Revenues	\$ 91,342,329	\$ 95,255,000	\$ 3,912,671	4%	\$ 98,588,925	\$ 3,333,925	4%	\$ 102,039,537	\$ 3,450,612	3%
48812 - Supplemental Secured Prop. Tax	2,681,455	1,341,000	(1,340,455)	-50%	1,387,935	46,935	4%	1,436,513	48,578	4%
48813 - Unsecured Roll Property Taxes	6,873,915	5,497,000	(1,376,915)	-20%	5,689,395	192,395	4%	5,888,524	199,129	4%
48818 - RDA Passthru (AB1290) (47.5%)	2,450,103	2,498,975	48,872	2%	2,586,439	87,464	3%	2,676,964	90,525	3%
48819 - RDA Residual Pmts	8,632,185	4,718,135	(3,914,050)	-45%	4,883,270	165,135	4%	5,054,184	170,914	3%
48860 - Interest	700,650	500,000	(200,650)	-29%	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	329,506	314,523	(14,983)	-5%	314,523	0	0%	314,523	0	0%
48899 - Returned Checks	40	0	(40)	-100%	0	0	0	0	0	0
488 - Local Revenue	\$ 113,014,183	\$ 110,128,633	\$ (2,885,550)	-3%	\$ 113,954,487	\$ 3,825,854	3%	\$ 117,914,245	\$ 3,959,758	3%
<b>489 - Other Financing Sources</b>										
48911 - Sale Of Equipment	\$ 10,166	\$ 20,000	\$ 9,834	97%	\$ 10,000	\$ (10,000)	-50%	\$ 10,000	\$ 0	0%
48912 - Sale Of Waste Materials	594	2,000	1,406	237%	600	(1,400)	-70%	600	0	0%
48995 - Interfund Trans In (10 fr 17)	1,711	0	(1,711)	-100%	0	0	0	0	0	0
489 - Other Financing Sources	\$ 12,471	\$ 277,000	\$ 264,529	2121%	\$ 10,600	\$ (266,400)	-96%	\$ 10,600	\$ 0	0%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 146,809,611</b>	<b>\$ 250,867,004</b>	<b>\$ 104,057,393</b>	<b>71%</b>	<b>\$ 356,545,068</b>	<b>\$ 105,678,064</b>	<b>42%</b>	<b>\$ 466,204,859</b>	<b>\$ 109,659,790</b>	<b>31%</b>

## EXPENDITURES

### 52 - Classified Salaries

Classified Salaries (Vacation/CompTime Payout)	\$ 101,876	\$ 190,000	\$ 88,124	87%	\$ 191,330	\$ 1,330	1%	\$ 192,669	\$ 1,339	1%
Classified Hourly/Temp	406,953	430,000	23,047	6%	430,000	0	0%	430,000	0	0%

### 53 - Employee Benefits

531 - STRS	\$ 4,514,444	\$ 4,592,714	\$ 78,270	2%	\$ 4,677,679	\$ 84,965	2%	\$ 4,764,216	\$ 86,537	2%
532 - PERS	17,868	19,580	1,712	10%	20,042	462	2%	20,515	473	2%
533 - OASDI/Medicare	32,663	33,000	337	1%	33,071	71	0%	33,142	71	0%
535 - State Unemployment Insurance	(698)	530	1,228	-176%	531	1	0%	532	1	0%
536 - Workers' Comp	4,645	5,900	1,255	27%	5,913	13	0%	5,926	13	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Districtwide	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
53X - Employee Benefits	4,569,038	4,651,724	82,686	2%	4,737,236	85,512	2%	4,824,331	87,095	2%
<b>54 - Supplies and Materials</b>										
54300 - Supplies Non-Instruction	\$ 180,659	\$ 225,000	\$ 44,341	25%	\$ 225,000	\$ 0	0%	\$ 225,000	\$ 0	0%
54301 - Food & Food Serv - Non-Instr	8,652	7,500	(1,152)	-13%	7,500	0	0%	7,500	0	0%
54310 - Software Non-Instruc Over \$200	0	40,000	40,000		40,000	0	0%	40,000	0	0%
54320 - Copier Supplies	4,623	54,000	49,377		54,000	0	0%	54,000	0	0%
54 - Supplies and Materials	\$ 193,934	\$ 331,500	\$ 137,566	71%	\$ 331,500	\$ 0	0%	\$ 331,500	\$ 0	0%
<b>55 - Other Operating Exp &amp; Serv</b>										
55100 - Personal/Contract Services	\$ 835,611	\$ 1,260,000	\$ 424,389	51%	\$ 1,260,000	\$ 0	0%	\$ 1,260,000	\$ 0	0%
55130 - License Renewal Non-Instruct	767,215	840,342	73,127	10%	840,342	0	0%	840,342	0	0%
55200 - Conference	26,708	46,780	20,072	75%	46,780	0	0%	46,780	0	0%
55220 - Memberships	10,000	200,000	190,000		200,000	0	0%	200,000	0	0%
55400 - Insurances	573,877	592,253	18,376	3%	592,253	0	0%	592,253	0	0%
55510 - Telephone	250,925	225,000	(25,925)	-10%	225,000	0	0%	225,000	0	0%
55520 - Gas	414,748	550,000	135,252	33%	550,000	0	0%	550,000	0	0%
55530 - Electricity	2,263,260	2,390,000	126,740	6%	2,390,000	0	0%	2,390,000	0	0%
55540 - Water/Sewer	478,494	560,000	81,506	17%	560,000	0	0%	560,000	0	0%
55550 - Garbage	143,791	182,000	38,209	27%	182,000	0	0%	182,000	0	0%
55560 - Fuel/Oil	1,242	2,000	758	61%	2,000	0	0%	2,000	0	0%
55610 - Rentals/Leases	34,741	39,462	4,721	14%	39,462	0	0%	39,462	0	0%
55620 - Repairs	62,370	280,696	218,326	350%	280,696	0	0%	280,696	0	0%
55625 - Preventative Maintenance Agreements	693,062	799,343	106,281	15%	799,343	0	0%	799,343	0	0%
55700 - Fees/Audits/Elections	30,240	72,765	42,525	141%	72,765	0	0%	72,765	0	0%
55702 - External Collection Fees	84,690	135,600	50,910	60%	135,600	0	0%	135,600	0	0%
55711 - Advertising	36,777	80,800	44,023	120%	80,800	0	0%	80,800	0	0%
55712 - Legal Expenses	220,413	430,000	209,587	95%	430,000	0	0%	430,000	0	0%
55713 - Audit Expense	65,287	100,000	34,714	53%	100,000	0	0%	100,000	0	0%
55715 - Printing/Reprographics Expense	9,535	10,000	465	5%	10,000	0	0%	10,000	0	0%
55810 - Postage	91,533	32,281	(59,252)	-65%	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	139,627	151,600	11,973	9%	151,600	0	0%	151,600	0	0%
55832 - Bad Debt Write Off	297,482	369,589	72,107	24%	369,589	0	0%	369,589	0	0%
55 - Other Operating Exp and Serv	\$ 7,531,541	\$ 10,130,511	\$ 2,598,970	35%	\$ 10,130,511	\$ 0	0%	\$ 10,130,511	\$ 0	0%
<b>56 - Capital Outlay</b>										
56411 - Equipment (\$200 to \$4,999)	12,321	40,000	27,679	225%	40,000	0	0%	40,000	0	0%
56 - Capital Outlay	\$ 12,321	\$ 40,000	\$ 27,679	225%	\$ 40,000	\$ 0	0%	\$ 40,000	\$ 0	0%
<b>57 - Other Outgo</b>										
57304 - Interfund Trans Out (10 to 16)	1,016,069	536,911	(479,158)	-47%	536,911	0	0%	536,911	0	0%
57305 - Interfund Trans Out (10 to 11)	862,378	1,408,424	546,046	63%	1,408,424	0	0%	1,408,424	0	0%
57320 - Interfund Trans Out (10 to 85)	1,873,306	1,879,216	5,910	0%	1,879,216	0	0%	1,879,216	0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Districtwide	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
57 - Other Outgo	\$ 4,267,965	\$ 3,857,198	\$ (410,767)	-10%	\$ 3,824,551	\$ (32,647)	-1%	\$ 3,824,551	\$ 0	0%
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 17,116,895</b>	<b>\$ 19,630,933</b>	<b>\$ 2,514,038</b>	<b>15%</b>	<b>\$ 19,685,128</b>	<b>\$ 54,195</b>	<b>0%</b>	<b>\$ 19,773,562</b>	<b>\$ 88,434</b>	<b>0%</b>
<b>DISCOUNT FACTOR</b>		<b>\$ (441,696)</b>			<b>\$ (381,891)</b>		<b>0%</b>	<b>\$ (383,607)</b>		<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 17,116,895</b>	<b>\$ 19,189,237</b>	<b>\$ 2,072,342</b>	<b>12%</b>	<b>\$ 19,303,237</b>	<b>\$ 114,000</b>	<b>1%</b>	<b>\$ 19,389,955</b>	<b>\$ 86,718</b>	<b>0%</b>



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

District Services	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>INCOME</b>										
<b>488 - Local Revenue</b>										
48890 - Other Local Income	\$ 140	\$ 10,000	\$ 9,860		\$ 10,000	\$ 0	0%	\$ 10,000	\$ 0	0%
488 - Local Revenue	\$ 140	\$ 10,000	\$ 9,860		\$ 10,000	\$ 0	0%	\$ 10,000	\$ 0	0%
<b>489 - Other Financing Sources</b>										
48980 - Interfund Transfers In	\$ 92,869	\$ 188,340	\$ 95,471	103%	\$ 188,340	\$ 0	0%	\$ 188,340	\$ 0	
489 - Other Financing Sources	\$ 92,869	\$ 188,340	\$ 95,471	103%	\$ 188,340	\$ 0	0%	\$ 188,340	\$ 0	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 93,009</b>	<b>\$ (17,505,442)</b>	<b>\$ (17,598,451)</b>		<b>\$ (37,145,293)</b>	<b>\$ (19,639,851)</b>	<b>112%</b>	<b>\$ (56,820,696)</b>	<b>\$ (19,675,402)</b>	<b>53%</b>
<b>EXPENDITURES</b>										
<b>51 - Academic Salaries</b>										
Certificated Salaries MSC	\$ 397,087	\$ 401,628	\$ 4,541	1%	\$ 405,243	\$ 3,615	1%	\$ 408,890	\$ 3,647	1%
<b>52 - Classified Salaries</b>										
Classified Salaries	\$ 5,589,481	\$ 6,145,618	\$ 556,137	10%	\$ 6,188,637	\$ 43,019	1%	\$ 6,231,957	\$ 43,320	1%
Classified Salaries MSC	3,972,575	4,353,764	381,189	10%	4,384,240	30,476	1%	4,414,930	30,690	1%
Classified Hourly/Temp	267,570	279,550	11,981	4%	281,507	1,957	1%	283,478	1,971	1%
Classified OT	181,004	55,168	(125,836)	-70%	55,554	386	1%	55,943	389	1%
<b>53 - Employee Benefits</b>										
531 - STRS	\$ 148,975	\$ 152,546	\$ 3,571	2%	\$ 153,719	\$ 1,173	1%	\$ 154,901	\$ 1,182	1%
532 - PERS	1,807,674	2,067,041	259,367	14%	2,126,054	59,013	3%	2,186,752	60,698	3%
533 - OASDI/Medicare	721,268	758,163	36,895	5%	763,470	5,307	1%	768,814	5,344	1%
534 - Health & Welfare	2,841,434	3,272,294	430,860	15%	3,471,904	199,610	6%	3,683,690	211,786	6%
535 - State Unemployment Insurance	3,753	21,964	18,211	485%	22,119	155	1%	22,275	156	1%
536 - Workers' Comp	160,484	196,459	35,975	22%	197,848	1,389	1%	199,247	1,399	1%
537 - Retiree Benefits	87,534	87,534	0	0%	0	(87,534)		0	0	
53X - Employee Benefits - Statutory	2,929,687	3,283,707	354,020	12%	3,263,210	(20,497)	-1%	3,331,989	68,779	2%
534 - Employee Benefits - H&W	2,841,434	3,272,294	430,860	15%	3,471,904	199,610	6%	3,683,690	211,786	6%
<b>54 - Supplies and Materials</b>										
54300 - Supplies Non-Instruction	60,035	86,103	26,068	43%	86,103	0	0%	86,103	0	0%
54301 - Food & Food Serv - Non-Instr	15,276	25,000	9,724	64%	25,000	0	0%	25,000	0	0%
54310 - Software Non-Instruc Over \$200	0	1,000	1,000		1,000	0	0%	1,000	0	0%
54320 - Copier Supplies	5,994	24,602	18,608	310%	24,602	0	0%	24,602	0	0%
54 - Supplies and Materials	\$ 81,305	\$ 136,705	\$ 55,400	68%	\$ 136,705	\$ 0	0%	\$ 136,705	\$ 0	0%
<b>55 - Other Operating Exp &amp; Serv</b>										

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

District Services	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
55100 - Personal/Contract Services	\$ 1,144,801	\$ 894,000	\$ (250,801)	-22%	\$ 894,000	\$ 0	0%	\$ 894,000	\$ 0	0%
55130 - License Renewal Non-Instruct	47,725	43,852	(3,873)	-8%	43,852	0	0%	43,852	0	0%
55200 - Conference	89,981	207,952	117,971	131%	207,952	0	0%	207,952	0	0%
55220 - Memberships	114,159	76,488	(37,671)	-33%	76,488	0	0%	76,488	0	0%
55230 - Mileage Expense	6,946	13,100	6,154	89%	13,100	0	0%	13,100	0	0%
55240 - Board Meeting Expenses	7,132	6,000	(1,132)	-16%	6,000	0	0%	6,000	0	0%
55510 - Telephone	16,289	20,200	3,911	24%	20,200	0	0%	20,200	0	0%
55560 - Fuel/Oil	39,119	50,000	10,881	28%	50,000	0	0%	50,000	0	0%
55570 - Uniforms	13,414	13,300	(114)	-1%	13,300	0	0%	13,300	0	0%
55610 - Rentals/Leases	0	5,251	5,251		5,251	0	0%	5,251	0	0%
55620 - Repairs	2,246	9,307	7,061	314%	9,307	0	0%	9,307	0	0%
55625 - Preventative Maintenance Agreements	1,091	26,200	25,109	2301%	26,200	0	0%	26,200	0	0%
55700 - Fees/Audits/Elections	3,025	11,925	8,900	294%	11,925	0	0%	11,925	0	0%
55711 - Advertising	14,626	40,344	25,718	176%	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	6,888	31,484	24,596	357%	31,484	0	0%	31,484	0	0%
55810 - Postage	1,168	938	(230)	-20%	938	0	0%	938	0	0%
55820 - Undistributed Funded Programs	3,183	35,000	31,817	999%	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	239	1,200	961	402%	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	\$ 1,512,030	\$ 1,518,391	\$ 6,361	0%	\$ 1,518,391	\$ 0	0%	\$ 1,518,391	\$ 0	0%
<b>56 - Capital Outlay</b>										
56411 - Equipment (\$200 to \$4,999)	\$ 27,384	\$ 72,999	\$ 45,615	167%	\$ 72,999	\$ 0	0%	\$ 72,999	\$ 0	0%
56413 - Capitalizable Equipment - 3 Year Life	0	5,000	5,000		5,000	0	0%	5,000	0	0%
56418 - Capitalizable Equipment - 8 Year Life	(2,766)	20,000	22,766	-823%	20,000	0	0%	20,000	0	0%
56 - Capital Outlay	\$ 24,618	\$ 97,999	\$ 73,381	298%	\$ 97,999	\$ 0	0%	\$ 97,999	\$ 0	0%
<b>57 - Other Outgo</b>										
57900 - Appropriations For Contingencies	\$ 0	\$ 750,000	\$ 750,000		\$ 463,530	\$ (286,470)		\$ 463,530	\$ 0	0%
57 - Other Outgo	\$ 0	\$ 750,000	\$ 750,000		\$ 463,530	\$ (286,470)		\$ 463,530	\$ 0	0%
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 17,796,791</b>	<b>\$ 20,294,824</b>	<b>\$ 2,498,033</b>	<b>14%</b>	<b>\$ 20,266,920</b>	<b>\$ (27,904)</b>	<b>0%</b>	<b>\$ 20,627,502</b>	<b>\$ 360,581</b>	<b>2%</b>
<b>DISCOUNT FACTOR</b>		<b>\$ (456,634)</b>			<b>\$ (393,178)</b>		<b>0%</b>	<b>\$ (400,174)</b>		<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 17,796,791</b>	<b>\$ 19,838,191</b>	<b>\$ 2,041,399</b>	<b>11%</b>	<b>\$ 19,873,742</b>	<b>\$ 35,551</b>	<b>0%</b>	<b>\$ 20,227,328</b>	<b>\$ 353,586</b>	<b>2%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

San Jose City College	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>INCOME</b>										
<b>481 - Federal Revenue</b>										
48197 - Federal MAA Program Revenue	\$ 5,411	\$ 0	\$ (5,411)	-100%	\$ 0	\$ 0		\$ 0	\$ 0	
481 - Federal Revenue	\$ 5,411	\$ 0	\$ (5,411)	-100%	\$ 0	\$ 0		\$ 0	\$ 0	
<b>486 - State Revenue</b>										
48619 - B.O.G. (2% Admin. Fee)	\$ 71,504	\$ 69,950	\$ (1,554)	-2%	\$ 72,889	\$ 2,939	4%	\$ 73,618	\$ 729	1%
486 - State Revenue	\$ 71,504	\$ 69,950	\$ (1,554)	-2%	\$ 72,889	\$ 2,939	4%	\$ 73,618	\$ 729	1%
<b>488 - Local Revenue</b>										
48870 - Instructional Materials Fees	\$ 4,247	\$ 4,208	\$ (39)	-1%	\$ 4,208	\$ 0	0%	\$ 4,208	\$ 0	0%
48871 - Enrollment Fees Intl Students	1,409,123	1,423,214	14,091	1%	1,437,446	14,232	1%	1,451,820	14,374	1%
48872 - Enrollment Fees Residents	2,723,710	2,875,924	152,214	6%	2,904,683	28,759	1%	2,933,730	29,047	1%
48876 - Health Fees	239,568	254,407	14,839	6%	256,951	2,544	1%	259,521	2,570	1%
48877 - Enrollment Fees Non-Residents	523,488	528,723	5,235	1%	534,010	5,287	1%	539,350	5,340	1%
48890 - Other Local Income	107,395	144,213	36,818	34%	144,213	0	0%	144,213	0	0%
488 - Local Revenue	\$ 5,007,531	\$ 5,230,689	\$ 223,158	4%	\$ 5,281,511	\$ 50,822	1%	\$ 5,332,842	\$ 51,331	1%
<b>489 - Other Financing Sources</b>										
48914 - Bookstore Sales	\$ 69,550	\$ 55,450	\$ (14,100)	-20%	\$ 0	\$ (55,450)		\$ 0	\$ 0	
48973 - Interfund Trans In (Indirect Cost)	11,389	0	(11,389)	-100%	0	0		0	0	
48980 - Interfund Transfers In	0	550,000	550,000		550,000	0	0%	550,000	0	0%
48995 - Interfund Trans In (10 fr 17)	3,728	0	(3,728)	-100%	0	0		0	0	
489 - Other Financing Sources	\$ 84,667	\$ 605,450	\$ 520,783	615%	\$ 550,000	\$ (55,450)	-9%	\$ 550,000	\$ 0	0%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 5,169,112</b>	<b>\$ (36,192,547)</b>	<b>\$ (41,361,660)</b>	<b>-800%</b>	<b>\$ (78,451,524)</b>	<b>\$ (42,258,977)</b>	<b>117%</b>	<b>\$ (120,409,772)</b>	<b>\$ (41,958,248)</b>	<b>53%</b>

## EXPENDITURES

### 51 - Academic Salaries

Certificated Salaries	\$ 12,265,474	\$ 13,195,517	\$ 930,043	8%	\$ 13,314,277	\$ 118,760	1%	\$ 13,434,105	\$ 119,828	1%
Certificated Salaries MSC	1,697,881	1,815,747	117,866	7%	1,832,089	16,342	1%	1,848,578	16,489	1%
Certificated Salaries Adjunct	10,748,625	8,912,515	(1,836,110)	-17%	9,001,640	89,125	1%	9,091,656	90,016	1%

### 52 - Classified Salaries

Classified Salaries	\$ 4,966,199	\$ 5,712,393	\$ 746,194	15%	\$ 5,752,380	\$ 39,987	1%	\$ 5,792,647	\$ 40,267	1%
Classified Salaries MSC	1,894,975	1,903,178	8,203	0%	1,916,500	13,322	1%	1,929,916	13,416	1%
Classified Hourly/Temp	610,127	721,480	111,353	18%	726,530	5,050	1%	731,616	5,086	1%
Classified OT	177,859	54,500	(123,359)	-69%	54,881	381	1%	55,266	384	1%

### 53 - Employee Benefits

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

San Jose City College	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
531 - STRS	\$ 3,442,653	\$ 2,133,723	\$ (1,308,930)	-38%	\$ 2,150,922	\$ 17,199	1%	\$ 2,168,260	\$ 17,338	1%
532 - PERS	1,707,145	2,051,470	344,325	20%	2,110,039	58,569	3%	2,170,280	60,241	3%
533 - OASDI/Medicare	1,019,425	976,807	(42,618)	-4%	983,645	6,838	1%	990,531	6,886	1%
534 - Health & Welfare	5,822,772	6,658,472	835,700	14%	7,064,639	406,167	6%	7,495,582	430,943	6%
535 - State Unemployment Insurance	30,715	46,258	15,543	51%	46,663	405	1%	47,072	409	1%
536 - Workers' Comp	533,427	414,817	(118,610)	-22%	418,449	3,632	1%	422,114	3,665	1%
537 - Retiree Benefits	417,816	398,397	(19,419)	-5%	0	(398,397)		0	0	
53X - Employee Benefits - Statutory	7,151,182	6,021,472	(1,129,710)	-16%	5,709,718	(311,754)	-5%	5,798,257	88,539	2%
534 - Employee Benefits - H&W	5,822,772	6,658,472	835,700	14%	7,064,639	406,167	6%	7,495,582	430,943	6%
<b>54 - Supplies and Materials</b>										
54100 - Supplies Instruction	\$ 32,816	\$ 5,366	\$ (27,450)	-84%	\$ 5,366	\$ 0		\$ 5,366	\$ 0	
54110 - Software Instruction Over \$200	0	5,883	5,883		5,883	0	0%	5,883	0	0%
54300 - Supplies Non-Instruction	172,052	497,355	325,303	189%	512,276	14,921	3%	527,644	15,368	3%
54301 - Food & Food Serv - Non-Instr	91,380	122,125	30,745	34%	125,789	3,664	3%	129,562	3,774	3%
54310 - Software Non-Instruc Over \$200	0	25,100	25,100		25,853	753	3%	26,629	776	3%
54 - Supplies and Materials	\$ 296,248	\$ 655,829	\$ 359,581	121%	\$ 675,166	\$ 19,337	3%	\$ 695,084	\$ 19,918	3%
<b>55 - Other Operating Exp &amp; Serv</b>										
55100 - Personal/Contract Services	\$ 306,505	\$ 608,140	\$ 301,635	98%	\$ 608,140	\$ 0	0%	\$ 608,140	\$ 0	0%
55110 - License Renewal Instruction	1,988	70,403	68,416	3442%	77,443	7,040		77,443	0	
55130 - License Renewal Non-Instruct	146,584	237,015	90,431	62%	237,015	0	0%	237,015	0	0%
55200 - Conference	115,038	242,400	127,362	111%	247,300	4,900	2%	252,200	4,900	2%
55210 - Field Trips	125,103	182,000	56,897	45%	184,345	2,345	1%	186,690	2,345	1%
55220 - Memberships	95,413	99,597	4,184	4%	85,209	(14,388)	-14%	70,821	(14,388)	-17%
55230 - Mileage Expense	2,939	18,760	15,821	538%	26,215	7,455	40%	33,670	7,455	28%
55400 - Insurances	239,568	254,407	14,839	6%	256,951	2,544	1%	259,521	2,570	1%
55510 - Telephone	7,681	109,500	101,819	1326%	15,000	(94,500)	-86%	0	(15,000)	-100%
55520 - Gas	20	0	(20)	-100%	0	0		0	0	
55550 - Garbage	5,976	0	(5,976)	-100%	0	0		0	0	
55560 - Fuel/Oil	8,806	39,000	30,194	343%	42,900	3,900	10%	47,190	4,290	10%
55570 - Uniforms	13,170	22,960	9,790	74%	25,220	2,260	10%	27,480	2,260	9%
55610 - Rentals/Leases	2,484	84,405	81,921	3298%	95,810	11,405	14%	107,215	11,405	12%
55620 - Repairs	14,493	74,670	60,177	415%	80,830	6,160	8%	86,990	6,160	8%
55625 - Preventative Maintenance Agreements	95,776	118,615	22,839	24%	118,615	0	0%	118,615	0	0%
55711 - Advertising	160,889	190,100	29,211	18%	194,853	4,752	2%	199,724	4,871	2%
55715 - Printing/Reprographics Expense	46,688	83,345	36,657	79%	83,345	0	0%	83,345	0	0%
55810 - Postage	1,079	8,850	7,771	721%	8,850	0	0%	8,850	0	0%
55820 - Undistributed Funded Programs	250	441,545	441,295		350,000	(91,545)	-21%	350,000	0	0%
55831 - Bank Charges	498	0	(498)	-100%	0	0		0	0	
55 - Other Operating Exp and Serv	\$ 1,390,829	\$ 2,885,712	\$ 1,494,883	107%	\$ 2,738,041	\$ (147,671)	-5%	\$ 2,754,909	\$ 16,868	1%
<b>56 - Capital Outlay</b>										
56411 - Equipment (\$200 to \$4,999)	\$ 37,410	\$ 35,781	\$ (1,629)	-4%	\$ 35,781	\$ 0	0%	\$ 35,781	\$ 0	0%
56413 - Capitalizable Equipment - 3 Year Life	45,006	160,000	114,994	256%	0	(160,000)	-100%	0	0	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

San Jose City College	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
56418 - Capitalizable Equipment - 8 Year Life	37,301	93,090	55,789	150%	0	(93,090)	-100%	0	0	
56 - Capital Outlay	\$ 119,717	\$ 293,871	\$ 174,154	145%	\$ 40,781	\$ (253,090)	-86%	\$ 40,781	\$ 0	0%
<b>57 - Other Outgo</b>										
57301 - Interfund Trans Out (10 to 17)	\$ 33,936	\$ 17,381	\$ (16,555)	-49%	\$ 0	\$ (17,381)	-100%	\$ 0	\$ 0	
57530 - Pell	40,749	20,000	(20,749)	-51%	0	(20,000)		0	0	
57600 - Other Payments to/for Students	51,178	37,450	(13,727)	-27%	36,000	(1,450)	-4%	36,000	0	0%
57910 - Contingency	0	366,480	366,480		0	(366,480)	-100%	0	0	
57 - Other Outgo	\$ 125,863	\$ 441,311	\$ 315,448	251%	\$ 36,000	\$ (405,311)	-92%	\$ 36,000	\$ 0	0%
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 47,267,749</b>	<b>\$ 49,271,997</b>	<b>\$ 2,004,248</b>	<b>4%</b>	<b>\$ 48,862,643</b>	<b>\$ (409,354)</b>	<b>-1%</b>	<b>\$ 49,704,397</b>	<b>\$ 841,754</b>	<b>2%</b>
<b>DISCOUNT FACTOR</b>		<b>\$ (1,108,620)</b>			<b>\$ (947,935)</b>		<b>0%</b>	<b>\$ (964,265)</b>		<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 47,267,749</b>	<b>\$ 48,163,377</b>	<b>\$ 895,628</b>	<b>2%</b>	<b>\$ 47,914,708</b>	<b>\$ (248,669)</b>	<b>-1%</b>	<b>\$ 48,740,132</b>	<b>\$ 825,424</b>	<b>2%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Evergreen Valley College	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>INCOME</b>										
<b>481 - Federal Revenue</b>										
48197 - Federal MAA Program Revenue	\$ 35,473	\$ 0	\$ (35,473)	-100%	\$ 0	\$ 0		\$ 0	\$ 0	
481 - Federal Revenue	\$ 35,473	\$ 0	\$ (35,473)	-100%	\$ 0	\$ 0		\$ 0	\$ 0	
<b>486 - State Revenue</b>										
48619 - B.O.G. (2% Admin. Fee)	\$ 89,911	\$ 92,192	\$ 2,281	3%	\$ 91,763	\$ (429)	0%	\$ 92,681	\$ 918	1%
486 - State Revenue	\$ 89,911	\$ 92,192	\$ 2,281	3%	\$ 91,763	\$ (429)	0%	\$ 92,681	\$ 918	1%
<b>488 - Local Revenue</b>										
48870 - Instructional Materials Fees	1,943	0	(1,943)	-100%	0	0		0	0	
48871 - Enrollment Fees Intl Students	778,550	786,336	7,786	1%	794,199	7,863	1%	802,141	7,942	1%
48872 - Enrollment Fees Residents	2,988,343	3,160,696	172,353	6%	3,192,303	31,607	1%	3,224,226	31,923	1%
48875 - Student Representation Fees	(75)	0	75	-100%	0	0		0	0	
48876 - Health Fees	142,846	144,274	1,429	1%	145,717	1,443	1%	147,174	1,457	1%
48877 - Enrollment Fees Non-Residents	277,183	279,955	2,772	1%	282,755	2,800	1%	285,583	2,828	1%
48890 - Other Local Income	62,827	79,286	16,459	26%	79,286	0	0%	79,286	0	0%
488 - Local Revenue	\$ 4,251,617	\$ 4,450,547	\$ 198,930	5%	\$ 4,494,260	\$ 43,713	1%	\$ 4,538,410	\$ 44,150	1%
<b>489 - Other Financing Sources</b>										
48914 - Bookstore Sales	\$ 125,000	\$ 0	\$ (125,000)	-100%	\$ 0	\$ 0		\$ 0	\$ 0	
48973 - Interfund Trans In (Indirect Cost)	36,228	71,191	34,963	97%	54,800	(16,391)	-23%	54,800	0	0%
489 - Other Financing Sources	\$ 161,228	\$ 71,191	\$ (90,037)	-56%	\$ 54,800	\$ (16,391)	-23%	\$ 54,800	\$ 0	0%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 4,538,229</b>	<b>\$ (38,819,687)</b>	<b>\$ (43,357,916)</b>	<b>-955%</b>	<b>\$ (81,668,223)</b>	<b>\$ (42,848,536)</b>	<b>110%</b>	<b>\$ (123,239,033)</b>	<b>\$ (41,570,810)</b>	<b>51%</b>
<b>EXPENDITURES</b>										
<b>51 - Academic Salaries</b>										
Certificated Salaries	\$ 11,956,558	\$ 13,195,890	\$ 1,239,332	10%	\$ 13,314,653	\$ 118,763	1%	\$ 13,434,485	\$ 119,832	1%
Certificated Salaries MSC	1,763,237	1,652,636	(110,601)	-6%	1,667,510	14,874	1%	1,682,518	15,008	1%
Certificated Salaries Adjunct	11,318,503	8,238,424	(3,080,079)	-27%	8,320,808	82,384	1%	8,404,016	83,208	1%
<b>52 - Classified Salaries</b>										
Classified Salaries	\$ 6,530,679	\$ 6,879,296	\$ 348,617	5%	\$ 6,927,451	\$ 48,155	1%	\$ 6,975,943	\$ 48,492	1%
Classified Salaries MSC	1,704,020	1,630,444	(73,576)	-4%	1,641,857	11,413	1%	1,653,350	11,493	1%
Classified Hourly/Temp	230,826	225,418	(5,408)	-2%	226,996	1,578	1%	228,585	1,589	1%
Classified OT	104,064	15,542	(88,522)	-85%	15,651	109	1%	15,760	110	1%
<b>53 - Employee Benefits</b>										
531 - STRS	\$ 3,481,989	\$ 2,780,045	\$ (701,944)	-20%	\$ 2,802,410	\$ 22,365	1%	\$ 2,824,955	\$ 22,545	1%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Evergreen Valley College	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
532 - PERS	1,715,855	1,933,062	217,207	13%	1,988,250	55,188	3%	2,045,014	56,764	3%
533 - OASDI/Medicare	1,036,401	1,000,429	(35,972)	-3%	1,007,432	7,003	1%	1,014,484	7,052	1%
534 - Health & Welfare	5,960,364	6,727,298	766,934	13%	7,137,663	410,365	6%	7,573,060	435,397	6%
535 - State Unemployment Insurance	33,186	73,531	40,345	122%	74,171	640	1%	74,817	646	1%
536 - Workers' Comp	554,003	525,278	(28,725)	-5%	529,853	4,575	1%	534,468	4,615	1%
537 - Retiree Benefits	422,670	402,552	(20,118)	-5%	0	(402,552)		0	0	
53X - Employee Benefits - Statutory	7,244,103	6,714,897	(529,206)	-7%	6,402,116	(312,781)	-5%	6,493,738	91,622	1%
534 - Employee Benefits - H&W	5,960,364	6,727,298	766,934	13%	7,137,663	410,365	6%	7,573,060	435,397	6%
<b>54 - Supplies and Materials</b>										
54100 - Supplies Instruction	\$ 10,678	\$ 1,000	\$ (9,678)	-91%	\$ 1,000	\$ 0	0%	\$ 1,000	\$ 0	0%
54300 - Supplies Non-Instruction	188,146	186,740	(1,406)	-1%	192,342	5,602	3%	198,112	5,770	3%
54301 - Food & Food Serv - Non-Instr	52,543	32,593	(19,950)	-38%	33,571	978	3%	34,578	1,007	3%
54310 - Software Non-Instruc Over \$200	11,354	7,125	(4,229)	-37%	7,339	214	3%	7,559	220	3%
54390 - Contra Account	(469)	0	469	-100%	0	0		0	0	
54 - Supplies and Materials	\$ 262,253	\$ 227,458	\$ (34,795)	-13%	\$ 234,252	\$ 6,794	3%	\$ 241,249	\$ 6,998	3%
<b>55 - Other Operating Exp &amp; Serv</b>										
55100 - Personal/Contract Services	\$ 137,441	\$ 104,768	\$ (32,673)	-24%	\$ 104,768	\$ 0	0%	\$ 104,768	\$ 0	0%
55130 - License Renewal Non-Instruct	30,916	22,909	(8,007)	-26%	25,200	2,291	10%	25,200	0	0%
55200 - Conference	45,564	112,440	66,876	147%	112,441	0	0%	112,441	0	0%
55210 - Field Trips	22,068	25,654	3,586	16%	25,655	0	0%	25,655	0	0%
55220 - Memberships	74,858	79,637	4,779	6%	79,637	0	0%	79,637	0	0%
55230 - Mileage Expense	4,225	6,287	2,062	49%	6,287	0	0%	6,287	0	0%
55400 - Insurances	139,552	144,274	4,722	3%	145,717	1,443	1%	147,174	1,457	1%
55510 - Telephone	4,123	5,689	1,566	38%	5,689	0	0%	5,689	0	0%
55550 - Garbage	483	0	(483)	-100%	0	0		0	0	
55560 - Fuel/Oil	15,899	18,701	2,802	18%	18,701	0	0%	18,701	0	0%
55570 - Uniforms	10,152	13,767	3,615	36%	13,767	0	0%	13,767	0	0%
55610 - Rentals/Leases	12,666	7,146	(5,520)	-44%	7,146	0	0%	7,146	0	0%
55620 - Repairs	19,039	41,657	22,618	119%	41,657	0	0%	41,657	0	0%
55625 - Preventative Maintenance Agreements	32,624	65,046	32,422	99%	65,046	0	0%	65,046	0	0%
55711 - Advertising	40,220	25,200	(15,020)	-37%	25,200	0	0%	25,200	0	0%
55715 - Printing/Reprographics Expense	8,720	8,911	191	2%	8,911	0	0%	8,911	0	0%
55810 - Postage	352	2,315	1,963	557%	2,315	0	0%	2,315	0	0%
55820 - Undistributed Funded Programs	0	286,445	286,445		286,445	0	0%	286,445	0	0%
55830 - Other Operating Expense	31	276,063	276,032		276,063	0	0%	276,063	0	0%
55831 - Bank Charges	49	500	452	931%	500	0	0%	500	0	0%
55832 - Bad Debt Write Off	50	0	(50)	-100%	0	0		0	0	
55 - Other Operating Exp and Serv	\$ 599,032	\$ 1,247,410	\$ 648,378	108%	\$ 1,251,145	\$ 3,735	0%	\$ 1,252,602	\$ 1,457	0%
<b>56 - Capital Outlay</b>										
56310 - Library	\$ 7,495	\$ 5,733	\$ (1,762)	-24%	\$ 5,733	\$ 0	0%	\$ 5,733	\$ 0	0%
56411 - Equipment (\$200 to \$4,999)	10,331	8,000	(2,331)	-23%	8,000	0	0%	8,000	0	0%
56413 - Capitalizable Equipment - 3 Year Life	16,298	18,000	1,702	10%	18,000	0	0%	18,000	0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

Evergreen Valley College	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
56 - Capital Outlay	\$ 34,124	\$ 31,733	\$ (2,391)	-7%	\$ 31,733	\$ 0	0%	\$ 31,733	\$ 0	0%
<b>57 - Other Outgo</b>										
57301 - Interfund Trans Out (10 to 17)	\$ 0	\$ 74,389	\$ 74,389		\$ 0	\$ (74,389)	-100%	\$ 0	\$ 0	
57311 - Interfund Trans Out 17CWS to 48Pel	115,662	154,683	39,021	34%	0	(154,683)	-100%	0	0	
57600 - Other Payments to/for Students	147,922	0	(147,922)	-100%	0	0		0	0	
57601 - Grove Scholarship	500	0	(500)	-100%	0	0		0	0	
57910 - Contingency	0	1,566,946	1,566,946		0	(1,566,946)	-100%	0	0	
57 - Other Outgo	\$ 264,084	\$ 1,796,018	\$ 1,531,934	580%	\$ 0	\$ (1,796,018)	-100%	\$ 0	\$ 0	
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 47,971,846</b>	<b>\$ 48,582,464</b>	<b>\$ 610,618</b>	<b>1%</b>	<b>\$ 47,171,834</b>	<b>\$ (1,410,630)</b>	<b>-3%</b>	<b>\$ 47,987,039</b>	<b>\$ 815,205</b>	<b>2%</b>
<b>DISCOUNT FACTOR</b>		<b>\$ (1,093,105)</b>			<b>\$ (915,134)</b>		<b>0%</b>	<b>\$ (930,949)</b>		<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 47,971,846</b>	<b>\$ 47,489,359</b>	<b>\$ (482,488)</b>	<b>-1%</b>	<b>\$ 46,256,701</b>	<b>\$ (1,232,658)</b>	<b>-3%</b>	<b>\$ 47,056,091</b>	<b>\$ 799,390</b>	<b>2%</b>



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

San Jose Evergreen Community College Ext.	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
<b>EXPENDITURES</b>										
<b>51 - Academic Salaries</b>										
Certificated Salaries	\$ 53,891	\$ 87,626	\$ 33,735	63%	\$ 88,415	\$ 789	1%	\$ 89,211	\$ 796	1%
Certificated Salaries Adjunct	6,962	0	(6,962)	-100%	0	0		0	0	
<b>52 - Classified Salaries</b>										
Classified Salaries	\$ 222,949	\$ 221,855	\$ (1,094)	0%	\$ 223,408	\$ 1,553	1%	\$ 224,972	\$ 1,564	1%
Classified Salaries MSC	135,203	141,999	6,796	5%	142,993	994	1%	143,994	1,001	1%
Classified Hourly/Temp	10,420	20,000	9,580	92%	20,000	0	0%	20,000	0	0%
Classified OT	12,608	0	(12,608)	-100%	0	0		0	0	
<b>53 - Employee Benefits</b>										
531 - STRS	\$ 4,643	\$ 0	\$ (4,643)	-100%	\$ 0	\$ 0		\$ 0	\$ 0	
532 - PERS	75,223	93,458	18,235	24%	96,091	2,633	3%	98,799	2,708	3%
533 - OASDI/Medicare	32,094	34,200	2,106	7%	34,426	226	1%	34,655	229	1%
534 - Health & Welfare	147,688	181,419	33,731	23%	192,485	11,066	6%	204,227	11,742	6%
535 - State Unemployment Insurance	884	902	18	2%	909	7	1%	915	6	1%
536 - Workers' Comp	7,812	8,073	261	3%	8,130	57	1%	8,188	58	1%
53X - Employee Benefits - Statutory	120,655	136,633	15,977	13%	139,556	2,923	2%	142,557	3,001	2%
534 - Employee Benefits - H&W	147,688	181,419	33,731	23%	192,485	11,066	6%	204,227	11,742	6%
<b>54 - Supplies and Materials</b>										
54100 - Supplies Instruction	\$ 27,208	\$ 0	\$ (27,208)	-100%	\$ 0	\$ 0		\$ 0	\$ 0	
54190 - Contra Account Instruct Matl	(135)	0	135	-100%	0	0		0	0	
54300 - Supplies Non-Instruction	6,741	20,000	13,259	197%	20,000	0	0%	20,000	0	0%
54301 - Food & Food Serv - Non-Instr	3,496	10,000	6,504	186%	10,000	0	0%	10,000	0	0%
54390 - Contra Account	(539)	(4,000)	(3,461)	643%	(4,000)	0	0%	(4,000)	0	0%
54 - Supplies and Materials	\$ 36,772	\$ 26,000	\$ (10,772)	-29%	\$ 26,000	\$ 0	0%	\$ 26,000	\$ 0	0%
<b>55 - Other Operating Exp &amp; Serv</b>										
55100 - Personal/Contract Services	\$ 41,175	\$ 33,000	\$ (8,175)	-20%	\$ 33,000	\$ 0	0%	\$ 33,000	\$ 0	0%
55130 - License Renewal Non-Instruct	330	0	(330)	-100%	0	0		0	0	
55190 - Contracts/Personal Services	(992)	(1,200)	(208)	21%	(1,200)	0	0%	(1,200)	0	0%
55200 - Conference	6,013	7,000	987	16%	7,000	0	0%	7,000	0	0%
55230 - Mileage Expense	702	3,000	2,298	327%	3,000	0	0%	3,000	0	0%
55510 - Telephone	10,270	2,400	(7,870)	-77%	2,400	0	0%	2,400	0	0%
55520 - Gas	8,784	13,200	4,416	50%	13,200	0	0%	13,200	0	0%
55530 - Electricity	27,218	24,000	(3,218)	-12%	24,000	0	0%	24,000	0	0%
55540 - Water/Sewer	2,737	6,000	3,264	119%	6,000	0	0%	6,000	0	0%
55550 - Garbage	6,301	5,000	(1,301)	-21%	5,000	0	0%	5,000	0	0%
55560 - Fuel/Oil	3,463	0	(3,463)	-100%	0	0		0	0	
55590 - Contra - Utilities	(23,456)	(20,240)	3,216	-14%	(20,240)	0	0%	(20,240)	0	0%
55625 - Preventative Maintenance Agreements	2,085	3,000	915	44%	3,000	0	0%	3,000	0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund - Three Year Projections

## 10 - GENERAL FUND

San Jose Evergreen Community College Ext.	FY 2019 - 2020 ESTIMATED TOTALS	FY 2020 - 2021 ADOPTED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2021 - 2022 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %	FY 2022 - 2023 ESTIMATED BUDGET	PRIOR YEAR VARIANCE	GROWTH %
55690 - Facility Rental Contra	(834)	(1,200)	(366)	44%	(1,200)	0	0%	(1,200)	0	0%
55711 - Advertising	0	30,000	30,000		30,000	0	0%	30,000	0	0%
55715 - Printing/Reprographics Expense	65	1,000	935		1,000	0	0%	1,000	0	0%
55820 - Undistributed Funded Programs	0	9,899	9,899		9,899	0	0%	9,899	0	0%
55 - Other Operating Exp and Serv	\$ 83,860	\$ 114,859	\$ 30,999	37%	\$ 114,859	\$ 0	0%	\$ 114,859	\$ 0	0%
<b>57 - Other Outgo</b>										
57910 - Contingency	\$ 0	\$ 79,041	\$ 79,041		\$ 79,041	\$ 0	0%	\$ 79,041	\$ 0	0%
57 - Other Outgo	\$ 0	\$ 79,041	\$ 79,041		\$ 79,041	\$ 0	0%	\$ 79,041	\$ 0	0%
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 833,627</b>	<b>\$ 1,009,432</b>	<b>\$ 175,805</b>	<b>21%</b>	<b>\$ 1,026,757</b>	<b>\$ 17,325</b>	<b>2%</b>	<b>\$ 1,044,861</b>	<b>\$ 18,104</b>	<b>2%</b>
<b>DISCOUNT FACTOR</b>		<b>\$ (22,712)</b>			<b>\$ (19,919)</b>		<b>0%</b>	<b>\$ (20,270)</b>		<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 833,627</b>	<b>\$ 986,720</b>	<b>\$ 153,093</b>	<b>18%</b>	<b>\$ 1,006,838</b>	<b>\$ 20,118</b>	<b>2%</b>	<b>\$ 1,024,591</b>	<b>\$ 17,753</b>	<b>2%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Revenue

## 10 - GENERAL FUND

<b>Consolidated</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>FY 2019-2020 REVISED BUDGET</b>	<b>FY 2019-2020 ESTIMATED TOTAL</b>	<b>FY 2020-2021 TENTATIVE BUDGET</b>	<b>FY 2020-2021 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<i>Beginning Fund Balance, July 1st</i>	\$ 22,605,124	\$ 22,605,124	\$ 22,605,124	\$ 20,623,534	\$ 25,623,053	\$ 3,017,929	13%
<b>INCOME</b>							
<b>481 - Federal Revenue</b>							
48197 - Federal MAA Program Revenue	\$ 0	\$ 29,600	\$ 40,884	\$ 0	\$ 0	\$ (29,600)	-100%
481 - Federal Revenue	\$ 0	\$ 29,600	\$ 40,884	\$ 0	\$ 0	\$ (29,600)	-100%
<b>486 - State Revenue</b>							
48614 - Education Protection Acct (EPA)	\$ 1,224,474	\$ 1,224,474	\$ 1,207,947	\$ 1,214,106	\$ 1,234,865	\$ 10,391	1%
48619 - B.O.G. (2% Admin. Fee)	161,494	161,450	161,415	162,110	162,142	692	0%
48672 - Secured Homeowners Exempt	409,000	415,000	415,287	429,525	401,000	(14,000)	-3%
48690 - Other State Income	5,526,306	5,565,812	6,033,829	5,580,811	6,101,145	535,333	10%
48691 - Mandated Cost Reimbursement	357,669	357,669	358,403	351,129	368,748	11,079	3%
48694 - State Lottery	1,873,445	1,873,445	2,044,224	1,857,582	1,852,298	(21,147)	-1%
48695 - State Reimb Costs	811,120	811,082	1,118,143	811,082	810,599	(483)	0%
486 - State Revenue	\$ 10,363,508	\$ 10,408,932	\$ 11,339,248	\$ 10,406,345	\$ 10,930,797	\$ 521,865	5%
<b>488 - Local Revenue</b>							
48811 - Secured Property Tax Revenues	\$ 90,754,000	\$ 90,982,000	\$ 91,342,329	\$ 94,166,370	\$ 95,255,000	\$ 4,273,000	5%
48812 - Supplemental Secured Prop. Tax	2,694,000	2,694,000	2,681,455	2,788,290	1,341,000	(1,353,000)	-50%
48813 - Unsecured Roll Property Taxes	6,627,000	4,140,600	6,873,915	4,285,521	5,497,000	1,356,400	33%
48818 - RDA Passthru (AB1290) (47.5%)	1,986,925	2,450,050	2,450,103	2,535,802	2,498,975	48,925	2%
48819 - RDA Residual Pmts	4,812,000	8,192,000	8,632,185	8,478,720	4,718,135	(3,473,865)	-42%
48860 - Interest	500,000	500,000	700,650	500,000	500,000	0	0%
48870 - Instructional Materials Fees	8,221	6,491	6,190	5,718	4,208	(2,283)	-35%
48871 - Enrollment Fees Intl Students	2,357,679	2,357,679	2,187,673	2,199,947	2,209,550	(148,129)	-6%
48872 - Enrollment Fees Residents	6,056,032	6,056,032	5,712,053	6,049,858	6,036,620	(19,412)	0%
48874 - Use of Facilities	4,000	4,000	4,000	4,000	4,000	0	0%
48876 - Health Fees	491,936	491,936	382,414	392,572	398,681	(93,255)	-19%
48877 - Enrollment Fees Non-Residents	793,828	793,828	800,671	764,893	808,678	14,850	2%
48890 - Other Local Income	683,667	557,446	499,869	685,539	548,022	(9,424)	-2%
488 - Local Revenue	\$ 117,769,288	\$ 119,226,102	\$ 122,273,470	\$ 122,857,230	\$ 119,819,869	\$ 593,767	0%
<b>489 - Other Financing Sources</b>							
48911 - Sale Of Equipment	\$ 22,000	\$ 10,166	\$ 10,166	\$ 10,000	\$ 20,000	\$ 9,834	97%
48912 - Sale Of Waste Materials	100	594	594	750	2,000	1,406	237%
48969- Transfer SJ Promise Local (10 fr 14)	480,000	480,000	194,550	0	310,450	(169,550)	-35%
48973 - Interfund Trans In (Indirect Cost)	76,879	87,175	47,617	48,904	71,191	(15,984)	-18%
48980 - Interfund Transfers In (10 fr 15)	747,000	747,000	92,869	730,134	738,340	(8,660)	-1%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Revenue

## 10 - GENERAL FUND

<b>Consolidated</b>	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
48995 - Interfund Trans In (10 fr 17)	1,711	1,711	5,439	0	0	(1,711)	-100%
489 - Other Financing Sources	\$ 1,327,690	\$ 1,326,646	\$ 351,235	\$ 789,788	\$ 1,141,981	\$ (184,665)	-14%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 152,065,610</b>	<b>\$ 153,596,404</b>	<b>\$ 156,609,962</b>	<b>\$ 154,676,897</b>	<b>\$ 157,515,700</b>	<b>\$ 3,919,296</b>	<b>3%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 129,460,486</b>	<b>\$ 130,991,280</b>	<b>\$ 134,004,838</b>	<b>\$ 134,053,363</b>	<b>\$ 131,892,647</b>	<b>\$ 901,367</b>	<b>1%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Revenue

## 10 - GENERAL FUND

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>INCOME</b>							
<b>486 - State Revenue</b>							
48614 - Education Protection Acct (EPA)	\$ 1,224,474	\$ 1,224,474	\$ 1,207,947	\$ 1,214,106	\$ 1,234,865	\$ 10,391	1%
48672 - Secured Homeowners Exempt	409,000	415,000	415,287	429,525	401,000	(14,000)	-3%
48690 - Other State Income	5,526,306	5,565,812	6,033,829	5,580,811	6,101,145	535,333	10%
48691 - Mandated Cost Reimbursement	357,669	357,669	358,403	351,129	368,748	11,079	3%
48694 - State Lottery	1,873,445	1,873,445	2,044,224	1,857,582	1,852,298	(21,147)	-1%
48695 - State Reimb Costs	811,120	811,082	1,118,143	811,082	810,599	(483)	0%
486 - State Revenue	\$ 10,202,014	\$ 10,247,482	\$ 11,177,833	\$ 10,244,235	\$ 10,768,655	\$ 521,173	5%
<b>488 - Local Revenue</b>							
48811 - Secured Property Tax Revenues	\$ 90,754,000	\$ 90,982,000	\$ 91,342,329	\$ 94,166,370	\$ 95,255,000	\$ 4,273,000	4.7%
48812 - Supplemental Secured Prop. Tax	2,694,000	2,694,000	2,681,455	2,788,290	1,341,000	(1,353,000)	-50.2%
48813 - Unsecured Roll Property Taxes	6,627,000	4,140,600	6,873,915	4,285,521	5,497,000	1,356,400	32.8%
48818 - RDA Passthru (AB1290) (47.5%)	1,986,925	2,450,050	2,450,103	2,535,802	2,498,975	48,925	2.0%
48819 - RDA Residual Pmts	4,812,000	8,192,000	8,632,185	8,478,720	4,718,135	(3,473,865)	-42.4%
48860 - Interest	500,000	500,000	700,650	500,000	500,000	0	0%
48874 - Use of Facilities	4,000	4,000	4,000	4,000	4,000	0	0%
48890 - Other Local Income	429,040	335,819	329,506	429,040	314,523	(21,296)	-6%
48899 - Returned Checks	0	40	40	0	0	0	0%
488 - Local Revenue	\$ 107,806,965	\$ 109,298,509	\$ 113,014,183	\$ 113,187,743	\$ 110,128,633	\$ 830,124	0.8%
<b>489 - Other Financing Sources</b>							
48911 - Sale Of Equipment	\$ 22,000	\$ 10,166	\$ 10,166	\$ 10,000	\$ 20,000	\$ 9,834	97%
48912 - Sale Of Waste Materials	100	594	594	750	2,000	1,406	237%
48969- Transfer SJ Promise Local (10 fr 14)	480,000	230,000	0		255,000	25,000	11%
48995 - Interfund Trans In (10 fr 17)	1,711	1,711	1,711	0	0	(1,711)	-100%
489 - Other Financing Sources	\$ 503,811	\$ 242,471	\$ 12,471	\$ 10,750	\$ 277,000	\$ 34,529	14%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 118,512,790</b>	<b>\$ 119,788,462</b>	<b>\$ 124,204,487</b>	<b>\$ 123,442,728</b>	<b>\$ 121,174,288</b>	<b>\$ 1,385,826</b>	<b>1%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Revenue

## 10 - GENERAL FUND

District Services	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>INCOME</b>							
<b>486 - State Revenue</b>							
<b>488 - Local Revenue</b>							
48890 - Other Local Income	\$ 33,000	\$ 0	\$ 140	\$ 33,000	\$ 10,000	\$ 10,000	
488 - Local Revenue	\$ 33,000	\$ 0	\$ 140	\$ 33,000	\$ 10,000	\$ 10,000	
<b>489 - Other Financing Sources</b>							
48980 - Interfund Transfers In (10 fr 15)	\$ 197,000	\$ 197,000	\$ 92,869	\$ 180,134	\$ 188,340	\$ (8,660)	-4%
489 - Other Financing Sources	\$ 197,000	\$ 197,000	\$ 92,869	\$ 180,134	\$ 188,340	\$ (8,660)	-4%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 230,000</b>	<b>\$ 197,000</b>	<b>\$ 93,009</b>	<b>\$ 213,134</b>	<b>\$ 198,340</b>	<b>\$ 1,340</b>	<b>1%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Revenue

## 10 - GENERAL FUND

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>INCOME</b>							
<b>481 - Federal Revenue</b>							
48197 - Federal MAA Program Revenue	\$ 0	\$ 0	\$ 5,411	\$ 0	\$ 0	\$ 0	
481 - Federal Revenue	\$ 0	\$ 0	\$ 5,411	\$ 0	\$ 0	\$ 0	
<b>486 - State Revenue</b>							
48619 - B.O.G. (2% Admin. Fee)	\$ 71,504	\$ 71,504	\$ 71,504	\$ 72,164	\$ 69,950	\$ (1,554)	-2%
486 - State Revenue	\$ 71,504	\$ 71,504	\$ 71,504	\$ 72,164	\$ 69,950	\$ (1,554)	-2%
<b>488 - Local Revenue</b>							
48870 - Instructional Materials Fees	\$ 5,891	\$ 3,741	\$ 4,247	\$ 4,208	\$ 4,208	\$ 467	12%
48871 - Enrollment Fees Intl Students	1,478,613	1,478,613	1,409,123	1,413,975	1,423,214	(55,399)	-4%
48872 - Enrollment Fees Residents	2,854,665	2,854,665	2,723,710	2,861,293	2,875,924	21,259	1%
48876 - Health Fees	280,931	280,931	239,568	247,077	254,407	(26,524)	-9%
48877 - Enrollment Fees Non-Residents	439,974	439,974	523,488	492,145	528,723	88,749	20%
48890 - Other Local Income	141,213	141,213	107,395	144,213	144,213	3,000	2%
488 - Local Revenue	\$ 5,201,287	\$ 5,199,137	\$ 5,007,531	\$ 5,162,911	\$ 5,230,689	\$ 31,552	1%
<b>489 - Other Financing Sources</b>							
48969- Transfer SJ Promise Local (10 fr 14)	\$ 0	\$ 125,000	\$ 69,550	\$ 0	\$ 55,450	\$ (69,550)	-56%
48973 - Interfund Trans In (Indirect Cost)	0	19,000	11,389	0	0	(19,000)	-100%
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	0	3,728	0	0	0	
489 - Other Financing Sources	\$ 550,000	\$ 694,000	\$ 84,667	\$ 550,000	\$ 605,450	\$ (88,550)	-13%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 5,822,791</b>	<b>\$ 5,964,641</b>	<b>\$ 5,169,112</b>	<b>\$ 5,785,075</b>	<b>\$ 5,906,089</b>	<b>\$ (58,552)</b>	<b>-1%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Revenue

## 10 - GENERAL FUND

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>INCOME</b>							
<b>481 - Federal Revenue</b>							
48197 - Federal MAA Program Revenue	\$ 0	\$ 29,600	\$ 35,473	\$ 0	\$ 0	\$ (29,600)	-100%
481 - Federal Revenues	\$ 0	\$ 29,600	\$ 35,473	\$ 0	\$ 0	\$ (29,600)	-100%
<b>486 - State Revenue</b>							
48619 - B.O.G. (2% Admin. Fee)	\$ 89,990	\$ 89,946	\$ 89,911	\$ 89,946	\$ 92,192	\$ 2,246	2%
486 - State Revenue	\$ 89,990	\$ 89,946	\$ 89,911	\$ 89,946	\$ 92,192	\$ 2,246	2%
<b>488 - Local Revenue</b>							
48870 - Instructional Materials Fees	\$ 2,330	\$ 2,750	\$ 1,943	\$ 1,510	\$ 0	\$ (2,750)	-100%
48871 - Enrollment Fees Intl Students	879,066	879,066	778,550	785,972	786,336	(92,730)	-11%
48872 - Enrollment Fees Residents	3,201,367	3,201,367	2,988,343	3,188,565	3,160,696	(40,671)	-1%
48875 - Student Representation Fees		0	(75)			0	
48876 - Health Fees	211,005	211,005	142,846	145,495	144,274	(66,731)	-32%
48877 - Enrollment Fees Non-Residents	353,854	353,854	277,183	272,748	279,955	(73,899)	-21%
48890 - Other Local Income	80,414	80,414	62,827	79,286	79,286	(1,128)	-1%
488 - Local Revenue	\$ 4,728,036	\$ 4,728,456	\$ 4,251,617	\$ 4,473,576	\$ 4,450,547	\$ (277,909)	-6%
<b>489 - Other Financing Sources</b>							
48969- Transfer SJ Promise Local (10 fr 14)	\$ 0	\$ 125,000	\$ 125,000	\$ 0	\$ 0	\$ (125,000)	-100%
48973 - Interfund Trans In (Indirect Cost)	76,879	68,175	36,228	48,904	71,191	\$ 3,016	4%
489 - Other Financing Sources	\$ 76,879	\$ 193,175	\$ 161,228	\$ 48,904	\$ 71,191	\$ (121,984)	-63%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 4,894,905</b>	<b>\$ 5,041,177</b>	<b>\$ 4,538,229</b>	<b>\$ 4,612,426</b>	<b>\$ 4,613,930</b>	<b>\$ (427,247)</b>	<b>-8%</b>



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Consolidated	FY 2018-2019 ACTUAL	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>51 - Academic Salaries</b>								
Certificated Salaries	\$ 20,012,449	\$ 25,766,518	\$ 25,770,215	\$ 24,275,923	\$ 25,866,452	\$ 26,479,033	\$ 708,819	3%
Certificated Salaries MSC	3,510,552	3,925,099	3,930,018	3,858,205	3,847,043	3,870,011	(60,007)	-2%
Certificated Salaries Adjunct	23,641,004	16,198,110	20,541,249	22,107,355	17,163,588	17,150,939	(3,390,310)	-17%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 47,164,005</b>	<b>\$ 45,889,727</b>	<b>\$ 50,241,482</b>	<b>\$ 50,241,483</b>	<b>\$ 46,877,083</b>	<b>\$ 47,499,983</b>	<b>\$ (2,741,499)</b>	<b>-5%</b>
<b>52 - Classified Salaries</b>								
Classified Salaries	\$ 16,732,863	\$ 17,876,961	\$ 18,644,160	\$ 17,411,184	\$ 18,490,359	\$ 19,149,162	\$ 505,003	3%
Classified Salaries MSC	7,018,224	7,860,480	7,668,176	7,706,772	7,930,479	8,029,385	361,209	5%
Classified Hourly/Temp	1,754,129	1,611,448	1,847,759	1,525,896	1,566,849	1,676,448	(171,311)	-9%
Classified OT	592,543	203,210	198,770	475,535	225,309	125,210	(73,560)	-37%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 26,097,759</b>	<b>\$ 27,552,099</b>	<b>\$ 28,358,865</b>	<b>\$ 27,119,388</b>	<b>\$ 28,212,996</b>	<b>\$ 28,980,206</b>	<b>\$ 621,341</b>	<b>2%</b>
<b>53 - Employee Benefits</b>								
531 - STRS	\$ 11,759,883	\$ 8,055,577	\$ 8,072,198	\$ 11,592,703	\$ 8,426,296	\$ 9,659,028	\$ 1,586,830	20%
532 - PERS	6,207,478	7,134,602	7,069,486	5,323,765	8,282,309	6,164,611	(904,875)	-13%
533 - OASDI/Medicare	2,683,210	2,599,832	2,899,186	2,841,852	2,694,085	2,802,599	(96,588)	-3%
534 - Health & Welfare	13,609,676	16,837,594	16,341,088	14,772,258	17,410,242	16,839,483	498,394	3%
535 - State Unemployment Insurance	74,354	137,481	137,823	67,840	140,821	143,185	5,362	4%
536 - Workers' Comp	1,140,660	1,099,841	1,378,623	1,260,370	1,129,599	1,150,527	(228,096)	-17%
537 - Retiree Benefits	932,298	888,483	888,517	928,135	0	888,483	(34)	0%
53X - Employee Benefits - Statutory	\$ 22,797,883	\$ 19,915,815	\$ 20,445,834	\$ 22,014,666	\$ 20,673,109	\$ 20,808,433	\$ 362,599	2%
534 - Employee Benefits - H&W	13,609,676	16,837,594	16,341,088	14,772,258	17,410,242	16,839,483	498,394	3%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 36,407,559</b>	<b>\$ 36,753,409</b>	<b>\$ 36,786,922</b>	<b>\$ 36,786,924</b>	<b>\$ 38,083,351</b>	<b>\$ 37,647,915</b>	<b>\$ 860,993</b>	<b>2%</b>
<b>541 - Instructional Supplies</b>								
54100 - Supplies Instruction	\$ 246,880	\$ 9,221	\$ 126,535	\$ 70,701	\$ 2,510	\$ 6,366	\$ (120,169)	-95%
54110 - Software Instruction Over \$200	0	0	0	0	6,883	5,883	5,883	
54190 - Contra Account Instruct Matl	(4,455)	0	(4,000)	(135)	0	0	4,000	
<b>TOTAL INSTRUCTIONAL SUPPLIES</b>	<b>\$ 242,425</b>	<b>\$ 9,221</b>	<b>\$ 122,535</b>	<b>\$ 70,567</b>	<b>\$ 14,393</b>	<b>\$ 17,249</b>	<b>\$ (105,286)</b>	<b>-86%</b>
<b>543 - Non-Instructional Supplies</b>								
54300 - Supplies Non-Instruction	\$ 642,573	\$ 785,976	\$ 994,331	\$ 607,634	\$ 820,513	\$ 1,015,198	\$ 20,867	2%
54301 - Food & Food Serv - Non-Instr	188,999	200,157	289,529	171,347	212,112	197,218	(92,311)	-32%
54310 - Software Non-Instruc Over \$200	49,667	83,925	53,919	11,354	73,225	73,225	19,306	36%
54320 - Copier Supplies	34,025	78,577	84,476	10,618	78,777	78,602	(5,874)	-7%
54390 - Contra Account	(3,154)	(4,000)	(4,000)	(1,007)	(4,000)	(4,000)	0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Consolidated	FY 2018-2019 ACTUAL	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>	<b>\$ 912,110</b>	<b>\$ 1,144,635</b>	<b>\$ 1,418,255</b>	<b>\$ 799,945</b>	<b>\$ 1,180,627</b>	<b>\$ 1,360,243</b>	<b>\$ (58,012)</b>	<b>-4%</b>
<b>551 - Personal Services</b>								
55100 - Personal/Contract Services	\$ 1,861,298	\$ 2,105,558	\$ 3,862,190	\$ 2,465,533	\$ 2,292,760	\$ 2,899,908	\$ (962,282)	-25%
55110 - License Renewal Instruction	66,069	0	3,710	1,988	130,315	70,403	66,693	
55130 - License Renewal Non-Instruct	1,100,144	1,174,903	1,304,731	992,770	1,106,939	1,144,118	(160,613)	-12%
55190 - Contracts/Personal Services	(992)	(1,200)	(1,200)	(992)	(1,200)	(1,200)	0	0%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 3,026,519</b>	<b>\$ 3,279,261</b>	<b>\$ 5,169,431</b>	<b>\$ 3,459,299</b>	<b>\$ 3,528,814</b>	<b>\$ 4,113,229</b>	<b>\$ (1,056,202)</b>	<b>-20%</b>
<b>552 - Travel &amp; Conference</b>								
55200 - Conference	\$ 532,655	\$ 609,892	\$ 529,355	\$ 283,304	\$ 634,172	\$ 616,572	\$ 87,217	16%
55210 - Field Trips	163,994	205,309	256,180	147,171	217,654	207,654	(48,526)	-19%
55220 - Memberships	239,891	469,960	530,361	294,430	453,797	455,722	(74,639)	-14%
55230 - Mileage Expense	28,509	34,192	35,886	14,812	41,647	41,147	5,261	15%
55240 - Board Meeting Expenses	8,866	6,000	6,000	7,132	6,000	6,000	0	0%
<b>TOTAL TRAVEL &amp; CONFERENCE</b>	<b>\$ 973,914</b>	<b>\$ 1,325,353</b>	<b>\$ 1,357,782</b>	<b>\$ 746,848</b>	<b>\$ 1,353,270</b>	<b>\$ 1,327,096</b>	<b>\$ (30,686)</b>	<b>-2%</b>
<b>554 - Insurance</b>								
55400 - Insurances	\$ 901,166	\$ 1,096,774	\$ 1,143,204	\$ 952,997	\$ 987,296	\$ 990,934	\$ (152,270)	-13%
<b>TOTAL INSURANCE</b>	<b>\$ 901,166</b>	<b>\$ 1,096,774</b>	<b>\$ 1,143,204</b>	<b>\$ 952,997</b>	<b>\$ 987,296</b>	<b>\$ 990,934</b>	<b>\$ (152,270)</b>	<b>-13%</b>
<b>555 - Utilities &amp; Housekeeping</b>								
55510 - Telephone	\$ 278,252	\$ 259,089	\$ 285,202	\$ 289,288	\$ 264,589	\$ 362,789	\$ 77,587	27%
55520 - Gas	510,076	563,200	562,650	423,552	563,200	563,200	550	0%
55530 - Electricity	2,294,130	2,374,000	2,381,218	2,290,478	2,414,000	2,414,000	32,782	1%
55540 - Water/Sewer	515,612	566,000	563,500	481,231	566,000	566,000	2,500	0%
55550 - Garbage	177,720	175,000	188,889	156,551	187,000	187,000	(1,889)	-1%
55560 - Fuel/Oil	78,846	96,701	125,311	68,528	109,701	109,701	(15,610)	-12%
55570 - Uniforms	36,706	47,767	54,642	36,736	52,027	50,027	(4,615)	-8%
55590 - Contra - Utilities	(22,106)	(20,240)	(25,440)	(23,456)	(20,240)	(20,240)	5,200	-20%
<b>TOTAL UTILITIES &amp; HOUSEKEEPING</b>	<b>\$ 3,824,881</b>	<b>\$ 4,061,517</b>	<b>\$ 4,135,971</b>	<b>\$ 3,722,908</b>	<b>\$ 4,136,277</b>	<b>\$ 4,232,477</b>	<b>\$ 96,506</b>	<b>2%</b>
<b>556 - Rents, Leases &amp; Repairs</b>								
55610 - Rentals/Leases	\$ 80,754	\$ 124,859	\$ 115,783	\$ 49,891	\$ 136,364	\$ 136,264	\$ 20,481	18%
55620 - Repairs	202,386	400,720	275,941	98,148	407,880	406,330	130,389	47%
55625 - Preventative Maintenance Agreements	823,300	928,497	993,917	824,638	895,683	1,012,204	18,287	2%
55690 - Facility Rental Contra	0	(1,200)	(1,200)	(834)	(1,200)	(1,200)	0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Consolidated	FY 2018-2019 ACTUAL	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>TOTAL RENTS, LEASES &amp; REPAIRS</b>	<b>\$ 1,106,441</b>	<b>\$ 1,452,876</b>	<b>\$ 1,384,440</b>	<b>\$ 971,842</b>	<b>\$ 1,438,727</b>	<b>\$ 1,553,598</b>	<b>\$ 169,158</b>	<b>12%</b>
<b>557 - Adv/Legal Fees/Audits/Elections</b>								
55700 - Fees/Audits/Elections	\$ 46,948	\$ 81,690	\$ 70,764	\$ 33,265	\$ 84,690	\$ 84,690	\$ 13,926	20%
55702 - External Collection Fees	134,208	135,600	134,427	84,690	135,600	135,600	1,173	1%
55711 - Advertising	397,373	344,024	349,389	252,512	366,444	366,444	17,055	5%
55712 - Legal Expenses	277,483	440,000	471,595	220,413	440,000	440,000	(31,595)	-7%
55713 - Audit Expense	31,495	100,000	100,000	65,287	100,000	100,000	0	0%
55715 - Printing/Reprographics Expense	155,217	107,455	125,003	71,896	134,165	134,740	9,737	8%
<b>TOTAL ADV/LEGAL FEES/AUDITS/ELECTIONS</b>	<b>\$ 1,176,341</b>	<b>\$ 1,208,769</b>	<b>\$ 1,251,178</b>	<b>\$ 727,976</b>	<b>\$ 1,260,899</b>	<b>\$ 1,261,474</b>	<b>\$ 10,296</b>	<b>1%</b>
<b>558 - Other Services</b>								
55810 - Postage	\$ 29,562	\$ 42,809	\$ 152,853	\$ 94,132	\$ 44,384	\$ 44,384	\$ (108,469)	-71%
55820 - Undistributed Funded Programs	50,000	762,874	(1,391,819)	3,433	549,157	772,889	2,164,708	
55830 - Other Operating Expense	(249)	1,052,575	275,374	(87)	1,093,241	1,069,913	794,539	289%
55831 - Bank Charges	154,807	153,300	155,349	140,413	153,300	153,300	(2,049)	-1%
55832 - Bad Debt Write Off	228,792	244,803	244,853	297,532	558,256	369,589	124,736	51%
55840 - Board Communications	0	8,000	8,000	0	8,000	8,000	0	0%
<b>TOTAL OTHER SERVICES</b>	<b>\$ 462,915</b>	<b>\$ 2,264,361</b>	<b>\$ (555,391)</b>	<b>\$ 535,423</b>	<b>\$ 2,406,338</b>	<b>\$ 2,418,075</b>	<b>\$ 2,973,466</b>	
<b>563 - Library Books</b>								
56310 - Library	\$ 26,112	\$ 5,733	\$ 7,545	\$ 7,495	\$ 5,733	\$ 5,733	\$ (1,812)	-24%
56311 - Library Textbooks	620	5,000	0	0	0	5,000	5,000	
<b>TOTAL LIBRARY BOOKS</b>	<b>\$ 26,732</b>	<b>\$ 10,733</b>	<b>\$ 7,545</b>	<b>\$ 7,495</b>	<b>\$ 5,733</b>	<b>\$ 10,733</b>	<b>\$ 3,188</b>	<b>42%</b>
<b>564 - Equipment</b>								
56411 - Equipment (\$200 to \$4,999)	\$ 140,300	\$ 134,499	\$ 203,329	\$ 90,065	\$ 157,258	\$ 156,780	\$ (46,549)	-23%
56413 - Capitalizable Equipment - 3 Year Life	46,256	23,000	132,690	61,304	33,000	183,000	50,310	38%
56415 - Capitalizable Equipment - 5 Year Life	0	20,000	0	0	0	0	0	
56418 - Capitalizable Equipment - 8 Year Life	183,357	20,000	94,704	34,534	60,000	113,090	18,386	19%
<b>TOTAL EQUIPMENT</b>	<b>\$ 369,913</b>	<b>\$ 197,499</b>	<b>\$ 430,722</b>	<b>\$ 185,903</b>	<b>\$ 250,258</b>	<b>\$ 452,870</b>	<b>\$ 22,148</b>	<b>5%</b>
<b>573 - Interfund Transfers Out</b>								
57301 - Interfund Trans Out (10 to 17)	\$ 94,175	\$ 239,559	\$ 43,841	\$ 33,936	\$ 140,567	\$ 91,770	\$ 47,929	109%
57304 - Interfund Trans Out (10 to 16)	529,011	568,416	960,227	1,016,069	568,416	536,911	(423,316)	-44%
57305 - Interfund Trans Out (10 to 11)	685,061	757,924	917,532	862,378	757,924	1,408,424	490,892	54%
57311 - Interfund Trans Out 17CWS to 48Pel	118,681	154,683	115,662	115,662	154,683	154,683	39,021	34%
57320 - Interfund Trans Out (10 to 85)	1,881,571	1,888,304	1,888,304	1,873,306	1,879,216	1,879,216	(9,088)	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Consolidated	FY 2018-2019 ACTUAL	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
57321 - Interfund Trans Out (17 to 10)	0	0	0	0	0	0	0	
57332 - Interfund Trans Out (10 to 70)	0	0	16,212	16,212	0	32,647	16,435	
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 3,308,500</b>	<b>\$ 3,608,886</b>	<b>\$ 4,441,778</b>	<b>\$ 4,417,563</b>	<b>\$ 3,500,806</b>	<b>\$ 4,103,651</b>	<b>\$ (338,127)</b>	<b>-8%</b>
<b>575 - Student Financial Aid</b>								
57500 - Student Financial Aid	\$ (100)	\$ 0	\$ 88,000	\$ 40,749	\$ 0	\$ 20,000	\$ (68,000)	-77%
<b>TOTAL STUDENT FINANCIAL AID</b>	<b>\$ (100)</b>	<b>\$ 0</b>	<b>\$ 88,000</b>	<b>\$ 40,749</b>	<b>\$ 0</b>	<b>\$ 20,000</b>	<b>\$ (68,000)</b>	<b>-77%</b>
<b>576 - Other Payments to/for Students</b>								
57600 - Other Payments to/for Students	\$ 18,425	\$ 9,300	\$ 207,222	\$ 199,100	\$ 2,000	\$ 37,450	\$ (169,772)	-82%
<b>TOTAL OTHER PAYMENTS TO/FOR STUDENTS</b>	<b>\$ 18,425</b>	<b>\$ 9,300</b>	<b>\$ 207,722</b>	<b>\$ 199,600</b>	<b>\$ 2,000</b>	<b>\$ 37,450</b>	<b>\$ (170,272)</b>	<b>-82%</b>
<b>579 - Appropriation for Contingency</b>								
57900 - Appropriations For Contingencies	\$ 0	\$ 463,530	\$ 0	\$ 0	\$ 0	\$ 750,000	\$ 750,000	
57910 - Contingency	0	1,425,834	242,714	0	849,670	2,012,467	1,769,753	729%
<b>TOTAL APPROPRIATIONS FOR CONTINGENCY</b>	<b>\$ 0</b>	<b>\$ 1,889,364</b>	<b>\$ 242,714</b>	<b>\$ 0</b>	<b>\$ 849,670</b>	<b>\$ 2,762,467</b>	<b>\$ 2,519,753</b>	
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 126,023,152</b>	<b>\$ 131,753,785</b>	<b>\$ 136,233,158</b>	<b>\$ 130,986,909</b>	<b>\$ 134,088,539</b>	<b>\$ 138,789,651</b>	<b>\$ 2,556,493</b>	<b>2%</b>
<b>DISCOUNT FACTOR</b>	<b>\$ 0</b>	<b>\$ (1,989,180)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (2,024,737)</b>	<b>\$ (3,122,767)</b>	<b>\$ (3,122,767)</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 126,023,152</b>	<b>\$ 129,764,605</b>	<b>\$ 136,233,158</b>	<b>\$ 130,986,909</b>	<b>\$ 132,063,802</b>	<b>\$ 135,666,884</b>	<b>\$ (566,275)</b>	<b>0%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	<i>\$ 22,608,794</i>	<i>\$ 22,301,006</i>	<i>\$ 17,363,246</i>	<i>\$ 25,623,053</i>	<i>\$ 22,613,095</i>	<i>\$ 21,848,817</i>	<i>\$ 4,485,571</i>	<i>26%</i>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>51 - Academic Salaries</b>							
Certificated Salaries Adjunct	\$ 0	\$ 683	\$ 33,265	\$ 0	\$ 0	\$ (683)	
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 0</b>	<b>\$ 683</b>	<b>\$ 33,265</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (683)</b>	
<b>52 - Classified Salaries</b>							
Classified Salaries (Vacation Payout)	\$ 190,000	\$ 190,000	\$ 101,876	\$ 190,000	\$ 190,000	\$ 0	0%
Classified Hourly/Temp (Interpreters)	430,000	430,000	406,953	430,000	430,000	0	0%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 620,000</b>	<b>\$ 620,000</b>	<b>\$ 508,829</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)	\$ 2,843,777	\$ 2,843,777	\$ 4,514,444	\$ 2,843,777	\$ 4,592,714	\$ 1,748,937	62%
532 - PERS	1,648,961	1,648,961	17,868	1,648,961	19,580	(1,629,381)	-99%
533 - OASDI/Medicare	33,000	33,000	32,663	33,000	33,000	0	0%
535 - State Unemployment Insurance	530	530	(698)	530	530	0	0%
536 - Workers' Comp	5,900	272,632	4,645	5,900	5,900	(266,732)	-98%
537 - Retiree Benefits	0	0	116	0	0	0	
53X - Employee Benefits	\$ 4,532,167	\$ 4,798,900	\$ 4,569,038	\$ 4,532,168	\$ 4,651,724	\$ (147,176)	-3%
534 - Employee Benefits - H&W	0	0	0	0	0	0	
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 4,532,167</b>	<b>\$ 4,798,900</b>	<b>\$ 4,569,038</b>	<b>\$ 4,532,168</b>	<b>\$ 4,651,724</b>	<b>\$ (147,176)</b>	<b>-3%</b>
<b>541 - Instructional Supplies</b>							
54101 - Food & Food Serv - Instr	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000	
<b>TOTAL INSTRUCTIONAL SUPPLIES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	
<b>543 - Non-Instructional Supplies</b>							
54300 - Supplies Non-Instruction	\$ 200,000	\$ 235,054	\$ 180,659	\$ 200,000	\$ 225,000	\$ (10,054)	-4%
54301 - Food & Food Serv - Non-Instr	7,500	12,100	8,652	7,500	7,500	(4,600)	-38%
54310 - Software Non-Instruc Over \$200	40,000	40,000	0	40,000	40,000	0	0%
54320 - Copier Supplies	54,000	54,000	4,623	54,000	54,000	0	0%
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>	<b>\$ 301,500</b>	<b>\$ 341,154</b>	<b>\$ 193,934</b>	<b>\$ 301,500</b>	<b>\$ 326,500</b>	<b>\$ (14,654)</b>	<b>-4%</b>
<b>551 - Personal Services</b>							
55100 - Personal/Contract Services	\$ 835,200	\$ 1,408,769	\$ 835,611	\$ 899,975	\$ 1,260,000	\$ (148,769)	-11%
55130 - License Renewal Non-Instruct	690,163	786,280	767,215	790,163	840,342	54,062	7%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,525,363</b>	<b>\$ 2,195,049</b>	<b>\$ 1,602,826</b>	<b>\$ 1,690,138</b>	<b>\$ 2,100,342</b>	<b>\$ (94,707)</b>	<b>-4%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>552 - Travel &amp; Conference</b>							
55200 - Conference	\$ 34,000	\$ 34,000	\$ 26,708	\$ 46,780	\$ 46,780	\$ 12,780	38%
55220 - Memberships	200,000	169,000	10,000	200,000	200,000	31,000	18%
<b>TOTAL TRAVEL &amp; CONFERENCE</b>	<b>\$ 234,000</b>	<b>\$ 203,000</b>	<b>\$ 36,708</b>	<b>\$ 246,780</b>	<b>\$ 246,780</b>	<b>\$ 43,780</b>	<b>22%</b>
<b>554 - Insurance</b>							
55400 - Insurances	\$ 592,253	\$ 638,253	\$ 573,877	\$ 592,253	\$ 592,253	\$ (46,000)	-7%
<b>TOTAL INSURANCE</b>	<b>\$ 592,253</b>	<b>\$ 638,253</b>	<b>\$ 573,877</b>	<b>\$ 592,253</b>	<b>\$ 592,253</b>	<b>\$ (46,000)</b>	<b>-7%</b>
<b>555 - Utilities &amp; Housekeeping</b>							
55510 - Telephone	\$ 225,000	\$ 225,000	\$ 250,925	\$ 225,000	\$ 225,000	\$ 0	0%
55520 - Gas	550,000	550,000	414,748	550,000	550,000	0	0%
55530 - Electricity	2,350,000	2,350,000	2,263,260	2,390,000	2,390,000	40,000	2%
55539 - Electricity Rebate	0	0	0	0	0	0	
55540 - Water/Sewer	560,000	560,000	478,494	560,000	560,000	0	0%
55550 - Garbage	170,000	173,000	143,791	182,000	182,000	9,000	5%
55560 - Fuel/Oil	2,000	2,000	1,242	2,000	2,000	0	0%
<b>TOTAL UTILITIES &amp; HOUSEKEEPING</b>	<b>\$ 3,857,000</b>	<b>\$ 3,860,000</b>	<b>\$ 3,552,461</b>	<b>\$ 3,909,000</b>	<b>\$ 3,909,000</b>	<b>\$ 49,000</b>	<b>1%</b>
<b>556 - Rents, Leases &amp; Repairs</b>							
55610 - Rentals/Leases	\$ 39,462	\$ 40,181	\$ 34,741	\$ 39,462	\$ 39,462	\$ (719)	-2%
55620 - Repairs	280,696	155,347	62,370	280,696	280,696	125,349	81%
55625 - Preventative Maintenance Agreements	691,937	709,921	693,062	691,937	799,343	89,422	13%
<b>TOTAL RENTS, LEASES &amp; REPAIRS</b>	<b>\$ 1,012,095</b>	<b>\$ 905,449</b>	<b>\$ 790,173</b>	<b>\$ 1,012,095</b>	<b>\$ 1,119,501</b>	<b>\$ 214,052</b>	<b>24%</b>
<b>557 - Adv/Legal Fees/Audits/Elections</b>							
55700 - Fees/Audits/Elections	\$ 69,765	\$ 58,839	\$ 30,240	\$ 72,765	\$ 72,765	13,926	24%
55702 - External Collection Fees	135,600	134,427	84,690	135,600	135,600	1,173	1%
55711 - Advertising	80,800	78,800	36,777	80,800	80,800	2,000	3%
55712 - Legal Expenses	430,000	461,200	220,413	430,000	430,000	(31,200)	-7%
55713 - Audit Expense	100,000	100,000	65,287	100,000	100,000	0	0%
55714 - Board Election Expense	0	0	(87)	0	0	0	
55715 - Printing/Reprographics Expense	10,000	19,800	9,535	10,000	10,000	(9,800)	-49%
55790 - Other Operating - Contra						0	
<b>TOTAL ADV/LEGAL FEES/AUDITS/ELECTIONS</b>	<b>\$ 826,165</b>	<b>\$ 853,066</b>	<b>\$ 446,855</b>	<b>\$ 829,165</b>	<b>\$ 829,165</b>	<b>\$ (23,901)</b>	<b>-3%</b>
<b>558 - Other Services</b>							

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
55810 - Postage	\$ 32,281	\$ 146,562	\$ 91,533	\$ 32,281	\$ 32,281	\$ (114,281)	-78%
55820 - Undistributed Funded Programs	0	(1,249,118)				1,249,118	-100%
55830 - Other Operating Expense	780,000	39,313	0	780,000	780,000	740,687	1884%
55831 - Bank Charges	151,600	151,600	139,627	151,600	151,600	0	0%
55832 - Bad Debt Write Off	244,803	244,803	297,482	558,256	369,589	124,786	51%
<b>TOTAL OTHER SERVICES</b>	<b>\$ 1,208,684</b>	<b>\$ (666,840)</b>	<b>\$ 528,642</b>	<b>\$ 1,522,137</b>	<b>\$ 1,333,470</b>	<b>\$ 2,000,310</b>	<b>-300%</b>
<b>564 - Equipment</b>							
56411 - Equipment (\$200 to \$4,999)	\$ 40,000	\$ 27,000	\$ 12,321	\$ 40,000	\$ 40,000	\$ 13,000	48%
<b>TOTAL EQUIPMENT</b>	<b>\$ 40,000</b>	<b>\$ 27,000</b>	<b>\$ 12,321</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 13,000</b>	<b>48%</b>
<b>573 - Interfund Transfers Out</b>							
57304 - Interfund Trans Out (10 to 16)	\$ 568,416	\$ 960,227	\$ 1,016,069	\$ 568,416	\$ 536,911	(423,316)	-44%
57305 - Interfund Trans Out (10 to 11)	757,924	917,532	862,378	757,924	1,408,424	490,892	54%
57316 - Interfund Transfers (10 to 12)	0	500,000	500,000	0	0	(500,000)	-100%
57320 - Interfund Trans Out (10 to 85)	1,888,304	1,888,304	1,873,306	1,879,216	1,879,216	(9,088)	0%
57332 - Interfund Trans Out (10 to 70)		16,212	16,212		32,647	16,435	101%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 3,214,644</b>	<b>\$ 4,282,275</b>	<b>\$ 4,267,965</b>	<b>\$ 3,205,556</b>	<b>\$ 3,857,198</b>	<b>\$ (425,077)</b>	<b>-10%</b>
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 17,963,871</b>	<b>\$ 18,057,989</b>	<b>\$ 17,116,895</b>	<b>\$ 18,505,792</b>	<b>\$ 19,630,933</b>	<b>\$ 1,572,944</b>	<b>9%</b>
<b>DISCOUNT FACTOR</b>	<b>\$ (271,254)</b>			<b>\$ (279,437)</b>	<b>\$ (441,696)</b>	<b>\$ (441,696)</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 17,692,617</b>	<b>\$ 18,057,989</b>	<b>\$ 17,116,895</b>	<b>\$ 18,226,355</b>	<b>\$ 19,189,237</b>	<b>\$ 1,131,248</b>	<b>6%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

District Services	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>51 - Academic Salaries</b>							
Certificated Salaries MSC	\$ 385,933	393,900	397,087	392,502	401,628	\$ 7,728	2%
Certificated Salaries Adjunct						0	
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 385,933</b>	<b>\$ 393,900</b>	<b>\$ 397,087</b>	<b>\$ 392,502</b>	<b>\$ 401,628</b>	<b>\$ 7,728</b>	<b>2%</b>
<b>52 - Classified Salaries</b>							
Classified Salaries	\$ 5,661,442	\$ 5,586,517	\$ 5,589,481	\$ 5,766,205	\$ 6,145,618	\$ 559,101	10%
Classified Salaries MSC	4,223,209	3,961,315	3,972,575	4,325,260	4,353,764	392,449	10%
Classified Hourly/Temp	279,550	343,275	267,570	279,550	279,550	(63,725)	-19%
Classified OT	55,168	57,073	181,004	55,168	55,168	(1,905)	-3%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 10,219,369</b>	<b>\$ 9,948,180</b>	<b>\$ 10,010,630</b>	<b>\$ 10,426,183</b>	<b>\$ 10,834,100</b>	<b>\$ 885,921</b>	<b>9%</b>
<b>53 - Employee Benefits</b>							
531 - STRS	\$ 154,737	\$ 154,737	\$ 148,975	\$ 169,752	\$ 152,546	\$ (2,191)	-1%
532 - PERS	1,851,813	1,822,037	1,807,674	2,184,605	2,067,041	245,004	13%
533 - OASDI/Medicare	712,733	1,010,500	721,268	729,943	758,163	(252,337)	-25%
534 - Health & Welfare	3,175,573	3,038,797	2,841,434	3,312,799	3,272,294	233,497	8%
535 - State Unemployment Insurance	20,688	20,506	3,753	21,120	21,964	1,458	7%
536 - Workers' Comp	185,062	187,167	160,484	188,886	196,459	9,292	5%
537 - Retiree Benefits	87,534	87,534	87,534	0	87,534	0	
53X - Employee Benefits - Statutory	\$ 3,012,567	\$ 3,282,481	\$ 2,929,687	\$ 3,294,306	\$ 3,283,707	\$ 1,226	0%
534 - Employee Benefits - H&W	3,175,573	3,038,797	2,841,434	3,312,799	3,272,294	233,497	8%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 6,188,140</b>	<b>\$ 6,321,278</b>	<b>\$ 5,771,121</b>	<b>\$ 6,607,105</b>	<b>\$ 6,556,001</b>	<b>\$ 234,723</b>	<b>4%</b>
<b>543 - Non-Instructional Supplies</b>							
54300 - Supplies Non-Instruction	\$ 111,103	\$ 111,233	\$ 60,035	\$ 111,103	\$ 86,103	\$ (25,130)	-23%
54301 - Food & Food Serv - Non-Instr	25,000	25,378	15,276	25,000	25,000	(378)	-1%
54310 - Software Non-Instruc Over \$200	1,000	500	0	1,000	1,000	500	100%
54320 - Copier Supplies	24,577	30,476	5,994	24,777	24,602	(5,874)	-19%
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>	<b>\$ 161,680</b>	<b>\$ 167,587</b>	<b>\$ 81,305</b>	<b>\$ 161,880</b>	<b>\$ 136,705</b>	<b>\$ (30,882)</b>	<b>-18%</b>
<b>551 - Personal Services</b>							
55100 - Personal/Contract Services	\$ 723,827	\$ 1,505,376	\$ 1,144,801	\$ 726,827	\$ 894,000	\$ (611,376)	-41%
55130 - License Renewal Non-Instruct	166,352	54,077	47,725	66,852	43,852	(10,225)	-19%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 890,179</b>	<b>\$ 1,559,453</b>	<b>\$ 1,192,526</b>	<b>\$ 793,679</b>	<b>\$ 937,852</b>	<b>\$ (621,601)</b>	<b>-40%</b>
<b>552 - Travel &amp; Conference</b>							



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

District Services	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
55200 - Conference	\$ 218,952	\$ 155,768	\$ 89,981	\$ 218,952	\$ 207,952	\$ 52,184	34%
55220 - Memberships	76,338	98,579	114,159	76,338	76,488	(22,091)	-22%
55230 - Mileage Expense	13,600	14,110	6,946	13,600	13,100	(1,010)	-7%
55240 - Board Meeting Expenses	6,000	6,000	7,132	6,000	6,000	0	0%
<b>TOTAL TRAVEL &amp; CONFERENCE</b>	<b>\$ 314,890</b>	<b>\$ 274,457</b>	<b>\$ 218,217</b>	<b>\$ 314,890</b>	<b>\$ 303,540</b>	<b>\$ 29,083</b>	<b>11%</b>
<b>555 - Utilities &amp; Housekeeping</b>							
55510 - Telephone	\$ 22,000	\$ 30,300	\$ 16,289	\$ 22,000	\$ 20,200	\$ (10,100)	-33%
55560 - Fuel/Oil	50,000	68,119	39,119	50,000	50,000	(18,119)	-27%
55570 - Uniforms	13,300	14,678	13,414	13,300	13,300	(1,378)	-9%
<b>TOTAL UTILITIES &amp; HOUSEKEEPING</b>	<b>\$ 85,300</b>	<b>\$ 113,097</b>	<b>\$ 68,822</b>	<b>\$ 85,300</b>	<b>\$ 83,500</b>	<b>\$ (29,597)</b>	<b>-26%</b>
<b>556 - Rents, Leases &amp; Repairs</b>							
55610 - Rentals/Leases	\$ 5,251	\$ 1,648	\$ 0	\$ 5,251	\$ 5,251	\$ 3,603	219%
55620 - Repairs	9,857	10,207	2,246	9,857	9,307	(900)	-9%
55625 - Preventative Maintenance Agreements	26,200	27,291	1,091	26,200	26,200	(1,091)	-4%
<b>TOTAL RENTS, LEASES &amp; REPAIRS</b>	<b>\$ 41,308</b>	<b>\$ 39,146</b>	<b>\$ 3,337</b>	<b>\$ 41,308</b>	<b>\$ 40,758</b>	<b>\$ 1,612</b>	<b>4%</b>
<b>557 - Adv/Legal Fees/Audits/Elections</b>							
55700 - Fees/Audits/Elections	\$ 11,925	\$ 11,925	\$ 3,025	\$ 11,925	\$ 11,925	\$ 0	0%
55711 - Advertising	40,344	26,774	14,626	40,344	40,344	13,570	51%
55712 - Legal Expenses	10,000	10,395	0	10,000	10,000	(395)	-4%
55715 - Printing/Reprographics Expense	31,484	19,318	6,888	31,484	31,484	12,166	63%
<b>TOTAL ADV/LEGAL FEES/AUDITS/ELECTIONS</b>	<b>\$ 93,753</b>	<b>\$ 68,412</b>	<b>\$ 24,539</b>	<b>\$ 93,753</b>	<b>\$ 93,753</b>	<b>\$ 25,341</b>	<b>37%</b>
<b>558 - Other Services</b>							
55810 - Postage	\$ 938	\$ 1,753	\$ 1,168	\$ 938	\$ 938	\$ (815)	-46%
55820 - Undistributed Funded Programs	35,000	73,183	3,183	35,000	35,000	(38,183)	-52%
55830 - Other Operating Expense	13,850	2,489	0	13,850	13,850	11,361	456%
55831 - Bank Charges	1,200	1,200	239	1,200	1,200	0	0%
55840 - Board Communications Expense	8,000	8,000	0	8,000	8,000	0	0%
<b>TOTAL OTHER SERVICES</b>	<b>\$ 58,988</b>	<b>\$ 86,625</b>	<b>\$ 4,590</b>	<b>\$ 58,988</b>	<b>\$ 58,988</b>	<b>\$ (27,637)</b>	<b>-32%</b>
<b>564 - Equipment</b>							
56411 - Equipment (\$200 to \$4,999)	\$ 74,999	\$ 70,442	\$ 27,384	\$ 74,999	\$ 72,999	\$ 2,557	4%
56413 - Capitalizable Equipment - 3 Year Life	5,000	10,000	0	5,000	5,000	(5,000)	-50%
56418 - Capitalizable Equipment - 8 Year Life	20,000	40,000	(2,766)	20,000	20,000	(20,000)	-50%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

District Services	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>TOTAL EQUIPMENT</b>	<b>\$ 99,999</b>	<b>\$ 120,442</b>	<b>\$ 24,618</b>	<b>\$ 99,999</b>	<b>\$ 97,999</b>	<b>\$ (22,443)</b>	<b>-19%</b>
<b>579 - Appropriation for Contingency</b>							
57900 - Appropriations For Contingencies	\$ 463,530	\$ 0	\$ 0	\$ 0	\$ 750,000		
<b>TOTAL APPROPRIATIONS FOR CONTINGENCY</b>	<b>\$ 463,530</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 19,003,069</b>	<b>\$ 19,092,577</b>	<b>\$ 17,796,791</b>	<b>\$ 19,075,587</b>	<b>\$ 20,294,824</b>	<b>\$ 1,202,247</b>	<b>6%</b>
<b>DISCOUNT FACTOR</b>	<b>\$ (286,946)</b>			<b>\$ (288,041)</b>	<b>\$ (456,634)</b>	<b>\$ (456,634)</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 18,716,123</b>	<b>\$ 19,092,577</b>	<b>\$ 17,796,791</b>	<b>\$ 18,787,546</b>	<b>\$ 19,838,191</b>	<b>\$ 745,614</b>	<b>4%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>51 - Academic Salaries</b>							
Certificated Salaries	\$ 12,831,797	\$ 12,529,849	\$ 12,265,474	\$ 12,901,655	\$ 13,195,517	\$ 665,668	5%
Certificated Salaries MSC	1,823,590	1,786,903	1,697,881	1,833,353	1,815,747	28,844	2%
Certificated Salaries Adjunct	8,191,302	11,158,493	10,748,625	8,925,164	8,912,515	(2,245,978)	-20%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 22,846,689</b>	<b>\$ 25,475,246</b>	<b>\$ 24,711,980</b>	<b>\$ 23,660,172</b>	<b>\$ 23,923,779</b>	<b>\$ (1,551,466)</b>	<b>-6%</b>
<b>52 - Classified Salaries</b>							
Classified Salaries	\$ 5,269,220	\$ 5,344,705	\$ 4,966,199	\$ 5,595,945	\$ 5,712,393	\$ 367,688	7%
Classified Salaries MSC	1,837,771	1,852,867	1,894,975	1,873,842	1,903,178	50,311	3%
Classified Hourly/Temp	656,480	760,271	610,127	611,881	721,480	(38,791)	-5%
Classified OT	110,000	121,783	177,859	154,599	54,500	(67,283)	-55%
Salary Savings						0	
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 7,873,471</b>	<b>\$ 8,079,627</b>	<b>\$ 7,649,159</b>	<b>\$ 8,236,267</b>	<b>\$ 8,391,551</b>	<b>\$ 311,924</b>	<b>4%</b>
<b>53 - Employee Benefits</b>							
531 - STRS	\$ 2,169,945	\$ 2,129,511	\$ 3,442,653	\$ 2,425,788	\$ 2,133,723	\$ 4,212	0%
532 - PERS	1,828,060	1,789,226	1,707,145	2,202,464	2,051,470	262,244	15%
533 - OASDI/Medicare	869,227	856,814	1,019,425	908,507	976,807	119,993	14%
534 - Health & Welfare	6,557,758	6,207,807	5,822,772	6,878,872	6,658,472	450,665	7%
535 - State Unemployment Insurance	43,519	43,087	30,715	45,859	46,258	3,171	7%
536 - Workers' Comp	390,474	386,076	533,427	411,380	414,817	28,741	7%
537 - Retiree Benefits	398,397	398,397	417,816		398,397	0	0%
53X - Employee Benefits - Statutory	\$ 5,699,622	\$ 5,603,112	\$ 7,151,182	\$ 5,993,998	\$ 6,021,472	\$ 418,360	7%
534 - Employee Benefits - H&W	6,557,758	6,207,807	5,822,772	6,878,872	6,658,472	450,665	7%
534 - H&W* 60 Days for Laid-Off Employees	0	0	0	0	0	0	
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 12,257,380</b>	<b>\$ 11,810,919</b>	<b>\$ 12,973,954</b>	<b>\$ 12,872,870</b>	<b>\$ 12,679,944</b>	<b>\$ 869,025</b>	<b>7%</b>
<b>541 - Instructional Supplies</b>							
54100 - Supplies Instruction	\$ 5,891	\$ 60,300	\$ 32,816	\$ 0	5,366	\$ (54,934)	-91%
54110 - Software Instruction Over \$200				6,883	5,883	5,883	
<b>TOTAL INSTRUCTIONAL SUPPLIES</b>	<b>\$ 5,891</b>	<b>\$ 60,300</b>	<b>\$ 32,816</b>	<b>\$ 6,883</b>	<b>\$ 11,249</b>	<b>\$ (49,051)</b>	<b>-81%</b>
<b>543 - Non-Instructional Supplies</b>							
54300 - Supplies Non-Instruction	\$ 268,133	\$ 264,545	\$ 172,052	\$ 302,670	\$ 497,355	\$ 232,810	88%
54301 - Food & Food Serv - Non-Instr	118,895	148,795	91,380	133,375	122,125	(26,670)	-18%
54310 - Software Non-Instruc Over \$200	35,800	1,300	0	25,100	25,100	23,800	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>	<b>\$ 422,828</b>	<b>\$ 414,640</b>	<b>\$ 263,432</b>	<b>\$ 461,145</b>	<b>\$ 644,580</b>	<b>\$ 229,940</b>	<b>55%</b>
<b>551 - Personal Services</b>							
55100 - Personal/Contract Services	\$ 408,763	\$ 644,237	\$ 306,505	\$ 528,190	\$ 608,140	\$ (36,097)	-6%
55110 - License Renewal Instruction	0	3,710	1,988	130,315	70,403	66,693	
55130 - License Renewal Non-Instruct	295,479	408,233	146,584	227,015	237,015	(171,218)	-42%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 704,242</b>	<b>\$ 1,056,180</b>	<b>\$ 455,077</b>	<b>\$ 885,520</b>	<b>\$ 915,558</b>	<b>\$ (140,622)</b>	<b>-13%</b>
<b>552 - Travel &amp; Conference</b>							
55200 - Conference	\$ 237,500	\$ 195,627	\$ 115,038	\$ 249,000	242,400	\$ 46,773	24%
55210 - Field Trips	179,655	224,127	125,103	192,000	182,000	(42,127)	-19%
55220 - Memberships	113,985	119,239	95,413	97,822	99,597	(19,642)	-16%
55230 - Mileage Expense	11,305	9,973	2,939	18,760	18,760	8,787	88%
<b>TOTAL TRAVEL &amp; CONFERENCE</b>	<b>\$ 542,445</b>	<b>\$ 548,966</b>	<b>\$ 338,493</b>	<b>\$ 557,582</b>	<b>\$ 542,757</b>	<b>\$ (6,209)</b>	<b>-1%</b>
<b>554 - Insurance</b>							
55400 - Insurances	\$ 293,946	\$ 293,946	\$ 239,568	\$ 249,548	\$ 254,407	\$ (39,539)	-13%
<b>TOTAL INSURANCE</b>	<b>\$ 293,946</b>	<b>\$ 293,946</b>	<b>\$ 239,568</b>	<b>\$ 249,548</b>	<b>\$ 254,407</b>	<b>\$ (39,539)</b>	<b>-13%</b>
<b>555 - Utilities &amp; Housekeeping</b>							
55510 - Telephone	\$ 4,000	\$ 10,969	\$ 7,681	\$ 9,500	\$ 109,500	\$ 98,531	
55520 - Gas	0	50	20			(50)	-100%
55550 - Garbage	0	7,906	5,976	0	0	(7,906)	-100%
55560 - Fuel/Oil	26,000	16,800	8,806	39,000	39,000	22,200	132%
55570 - Uniforms	20,700	16,045	13,170	24,960	22,960	6,915	43%
<b>TOTAL UTILITIES &amp; HOUSEKEEPING</b>	<b>\$ 50,700</b>	<b>\$ 51,771</b>	<b>\$ 35,653</b>	<b>\$ 73,460</b>	<b>\$ 171,460</b>	<b>\$ 119,689</b>	<b>231%</b>
<b>556 - Rents, Leases &amp; Repairs</b>							
55610 - Rentals/Leases	\$ 73,000	\$ 58,543	\$ 2,484	\$ 84,505	\$ 84,405	\$ 25,862	44%
55620 - Repairs	68,510	48,402	14,493	75,670	74,670	26,268	54%
55625 - Preventative Maintenance Agreements	142,314	160,203	95,776	109,500	118,615	(41,588)	-26%
<b>TOTAL RENTS, LEASES &amp; REPAIRS</b>	<b>\$ 283,824</b>	<b>\$ 267,148</b>	<b>\$ 112,752</b>	<b>\$ 269,675</b>	<b>\$ 277,690</b>	<b>\$ 10,542</b>	<b>4%</b>
<b>557 - Adv/Legal Fees/Audits/Elections</b>							
55711 - Advertising	\$ 167,680	\$ 171,805	\$ 160,889	\$ 190,100	\$ 190,100	\$ 18,295	11%
55715 - Printing/Reprographics Expense	56,060	64,610	46,688	82,770	83,345	18,735	29%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>TOTAL ADV/LEGAL FEES/AUDITS/ELECTIONS</b>	<b>\$ 223,740</b>	<b>\$ 236,415</b>	<b>\$ 207,577</b>	<b>\$ 272,870</b>	<b>\$ 273,445</b>	<b>\$ 37,030</b>	<b>16%</b>
<b>558 - Other Services</b>							
55810 - Postage	\$ 7,275	\$ 2,987	\$ 1,079	\$ 8,850	\$ 8,850	\$ 5,863	196%
55820 - Undistributed Funded Programs	463,410	(240,428)	250	250,000	441,545	681,972	
55830 - Other Operating Expense	0	5,377	(118)	0	0	(5,377)	
55831 - Bank Charges	0	2,000	498	0	0	(2,000)	-100%
<b>TOTAL OTHER SERVICES</b>	<b>\$ 470,685</b>	<b>\$ (230,063)</b>	<b>\$ 1,708</b>	<b>\$ 258,850</b>	<b>\$ 450,395</b>	<b>\$ 680,458</b>	
<b>563 - Library Books</b>							
56311 - Library Textbooks	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 5,000	
<b>TOTAL LIBRARY BOOKS</b>	<b>\$ 5,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	
<b>564 - Equipment</b>							
56411 - Equipment (\$200 to \$4,999)	\$ 11,500	\$ 62,744	\$ 37,410	\$ 34,259	\$ 35,781	\$ (26,963)	-43%
56413 - Capitalizable Equipment - 3 Year Life	0	95,000	45,006	10,000	160,000	65,000	68%
56418 - Capitalizable Equipment - 8 Year Life	0	54,315	37,301	40,000	93,090	38,775	
<b>TOTAL EQUIPMENT</b>	<b>\$ 11,500</b>	<b>\$ 212,059</b>	<b>\$ 119,717</b>	<b>\$ 84,259</b>	<b>\$ 288,871</b>	<b>\$ 76,812</b>	<b>36%</b>
<b>573 - Interfund Transfers Out</b>							
57301 - Interfund Trans Out (10 to 17)	\$ 115,663	\$ 43,841	\$ 33,936	\$ 17,381	\$ 17,381	\$ (26,460)	-60%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 115,663</b>	<b>\$ 43,841</b>	<b>\$ 33,936</b>	<b>\$ 17,381</b>	<b>\$ 17,381</b>	<b>\$ (26,460)</b>	<b>-60%</b>
<b>575 - Student Financial Aid</b>							
57500 - Student Financial Aid	\$ 0	\$ 88,000	\$ 40,749	\$ 0	\$ 20,000	\$ (68,000)	-77%
<b>TOTAL STUDENT FINANCIAL AID</b>	<b>\$ 0</b>	<b>\$ 88,000</b>	<b>\$ 40,749</b>	<b>\$ 0</b>	<b>\$ 20,000</b>	<b>\$ (68,000)</b>	<b>-77%</b>
<b>576 - Other Payments to/for Students</b>							
57600 - Other Payments to/for Students	\$ 9,300	\$ 59,300	\$ 51,178	\$ 2,000	\$ 37,450	\$ (21,850)	-37%
<b>TOTAL OTHER PAYMENTS TO/FOR STUDENTS</b>	<b>\$ 9,300</b>	<b>\$ 59,300</b>	<b>\$ 51,178</b>	<b>\$ 2,000</b>	<b>\$ 37,450</b>	<b>\$ (21,850)</b>	<b>-37%</b>
<b>579 - Appropriation for Contingency</b>							
57910 - Contingency	\$ 650,703	\$ 237,276	\$ 0	\$ 221,882	\$ 366,480	\$ 129,204	54%
<b>TOTAL APPROPRIATIONS FOR CONTINGENCY</b>	<b>\$ 650,703</b>	<b>\$ 237,276</b>	<b>\$ 0</b>	<b>\$ 221,882</b>	<b>\$ 366,480</b>	<b>\$ 129,204</b>	<b>54%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

10 - GENERAL FUND

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 46,768,007</b>	<b>\$ 48,705,569</b>	<b>\$ 47,267,749</b>	<b>\$ 48,130,364</b>	<b>\$ 49,271,997</b>	<b>\$ 566,428</b>	<b>1%</b>
<b>DISCOUNT FACTOR</b>	<b>\$ (706,197)</b>			<b>\$ (726,768)</b>	<b>\$ (1,108,620)</b>	<b>\$ (1,108,620)</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 46,061,810</b>	<b>\$ 48,705,569</b>	<b>\$ 47,267,749</b>	<b>\$ 47,403,596</b>	<b>\$ 48,163,377</b>	<b>\$ (542,192)</b>	<b>-1%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>51 - Academic Salaries</b>							
Certificated Salaries	\$ 12,852,118	\$ 13,142,998	\$ 11,956,558	\$ 12,879,056	\$ 13,195,890	\$ 52,892	0%
Certificated Salaries MSC	1,715,576	1,749,215	1,763,237	1,621,188	1,652,636	(96,579)	-6%
Certificated Salaries Adjunct	8,006,808	9,381,967	11,318,503	8,238,424	8,238,424	(1,143,543)	-12%
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 22,574,502</b>	<b>\$ 24,274,179</b>	<b>\$ 25,038,298</b>	<b>\$ 22,738,668</b>	<b>\$ 23,086,950</b>	<b>\$ (1,187,229)</b>	<b>-5%</b>
<b>52 - Classified Salaries</b>							
Classified Salaries	\$ 6,541,843	\$ 7,300,889	\$ 6,530,679	\$ 6,713,864	\$ 6,879,296	\$ (421,593)	-6%
Classified Salaries MSC	1,667,560	1,718,972	1,704,020	1,592,841	1,630,444	(88,528)	-5%
Classified Hourly/Temp	225,418	294,213	230,826	225,418	225,418	(68,795)	-23%
Classified OT	38,042	19,634	104,064	15,542	15,542	(4,092)	-21%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 8,472,863</b>	<b>\$ 9,333,707</b>	<b>\$ 8,569,589</b>	<b>\$ 8,547,665</b>	<b>\$ 8,750,700</b>	<b>\$ (583,007)</b>	<b>-6%</b>
<b>53 - Employee Benefits</b>							
531 - STRS	\$ 2,887,118	\$ 2,948,600	\$ 3,481,989	\$ 2,986,979	\$ 2,780,045	\$ (168,555)	-6%
532 - PERS	1,721,166	1,724,659	1,715,855	2,139,245	1,933,062	208,403	12%
533 - OASDI/Medicare	952,053	966,379	1,036,401	988,666	1,000,429	34,050	4%
534 - Health & Welfare	6,937,104	6,935,771	5,960,364	7,052,676	6,727,298	(208,473)	-3%
535 - State Unemployment Insurance	71,885	72,886	33,186	72,413	73,531	645	1%
536 - Workers' Comp	510,734	525,478	554,003	515,413	525,278	(200)	0%
537 - Retiree Benefits	402,552	402,586	422,670	0	402,552	(34)	0%
53X - Employee Benefits - Statutory	\$ 6,545,508	\$ 6,640,590	\$ 7,244,103	\$ 6,702,716	\$ 6,714,897	\$ 74,307	1%
534 - Employee Benefits - H&W	6,937,104	6,935,771	5,960,364	7,052,676	6,727,298	(208,473)	-3%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 13,482,612</b>	<b>\$ 13,576,361</b>	<b>\$ 13,204,467</b>	<b>\$ 13,755,392</b>	<b>\$ 13,442,195</b>	<b>\$ (134,166)</b>	<b>-1%</b>
<b>541 - Instructional Supplies</b>							
54100 - Supplies Instruction	\$ 3,330	\$ 12,642	\$ 10,678	\$ 2,510	\$ 1,000	\$ (11,642)	-92%
<b>TOTAL INSTRUCTIONAL SUPPLIES</b>	<b>\$ 3,330</b>	<b>\$ 12,642</b>	<b>\$ 10,678</b>	<b>\$ 2,510</b>	<b>\$ 1,000</b>	<b>\$ (11,642)</b>	<b>-92%</b>
<b>543 - Non-Instructional Supplies</b>							
54300 - Supplies Non-Instruction	\$ 186,740	\$ 363,500	\$ 188,146	\$ 186,740	\$ 186,740	\$ (176,760)	-49%
54301 - Food & Food Serv - Non-Instr	38,762	96,256	52,543	36,237	32,593	(63,663)	-66%
54310 - Software Non-Instruc Over \$200	7,125	12,119	11,354	7,125	7,125	(4,994)	-41%
54390 - Contra Account	0	0	(469)	0	0	0	
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>	<b>\$ 232,627</b>	<b>\$ 471,874</b>	<b>\$ 251,575</b>	<b>\$ 230,102</b>	<b>\$ 226,458</b>	<b>\$ (245,416)</b>	<b>-52%</b>
<b>551 - Personal Services</b>							

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
55100 - Personal/Contract Services	\$ 104,768	\$ 250,808	\$ 137,441	\$ 104,768	\$ 104,768	\$ (146,040)	-58%
55110 - License Renewal Instruction	0	0	0	0	0	0	
55130 - License Renewal Non-Instruct	22,909	55,811	30,916	22,909	22,909	(32,902)	-59%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 127,677</b>	<b>\$ 306,619</b>	<b>\$ 168,357</b>	<b>\$ 127,677</b>	<b>\$ 127,677</b>	<b>\$ (178,942)</b>	<b>-58%</b>
<b>552 - Travel &amp; Conference</b>							
55200 - Conference	\$ 112,440	\$ 131,460	\$ 45,564	\$ 112,440	\$ 112,440	\$ (19,020)	-14%
55210 - Field Trips	25,654	32,053	22,068	25,654	25,654	(6,399)	-20%
55220 - Memberships	79,637	143,543	74,858	79,637	79,637	(63,906)	-45%
55230 - Mileage Expense	6,287	8,803	4,225	6,287	6,287	(2,516)	-29%
<b>TOTAL TRAVEL &amp; CONFERENCE</b>	<b>\$ 224,018</b>	<b>\$ 315,860</b>	<b>\$ 146,715</b>	<b>\$ 224,018</b>	<b>\$ 224,019</b>	<b>\$ (91,841)</b>	<b>-29%</b>
<b>554 - Insurance</b>							
55400 - Insurances	\$ 210,575	\$ 211,005	\$ 139,552	\$ 145,495	\$ 144,274	\$ (66,731)	-32%
<b>TOTAL INSURANCE</b>	<b>\$ 210,575</b>	<b>\$ 211,005</b>	<b>\$ 139,552</b>	<b>\$ 145,495</b>	<b>\$ 144,274</b>	<b>\$ (66,731)</b>	
<b>555 - Utilities &amp; Housekeeping</b>							
55510 - Telephone	\$ 5,689	\$ 8,550	\$ 4,123	\$ 5,689	\$ 5,689	\$ (2,861)	-33%
55550 - Garbage	0	483	483	0		(483)	
55560 - Fuel/Oil	18,701	34,392	15,899	18,701	18,701	(15,691)	-46%
55570 - Uniforms	13,767	23,919	10,152	13,767	13,767	(10,152)	-42%
<b>TOTAL UTILITIES &amp; HOUSEKEEPING</b>	<b>\$ 38,157</b>	<b>\$ 67,344</b>	<b>\$ 30,656</b>	<b>\$ 38,157</b>	<b>\$ 38,157</b>	<b>\$ (29,187)</b>	<b>-43%</b>
<b>556 - Rents, Leases &amp; Repairs</b>							
55610 - Rentals/Leases	\$ 7,146	\$ 15,411	\$ 12,666	\$ 7,146	\$ 7,146	\$ (8,265)	-54%
55620 - Repairs	41,657	61,985	19,039	41,657	41,657	(20,328)	-33%
55625 - Preventative Maintenance Agreements	65,046	93,502	32,624	65,046	65,046	(28,456)	-30%
<b>TOTAL RENTS, LEASES &amp; REPAIRS</b>	<b>\$ 113,849</b>	<b>\$ 170,897</b>	<b>\$ 64,329</b>	<b>\$ 113,849</b>	<b>\$ 113,849</b>	<b>\$ (57,048)</b>	<b>-33%</b>
<b>557 - Adv/Legal Fees/Audits/Elections</b>							
55700 - Fees/Audits/Elections	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
55711 - Advertising	25,200	65,340	40,220	25,200	25,200	(40,140)	-61%
55715 - Printing/Reprographics Expense	8,911	20,274	8,720	8,911	8,911	(11,363)	-56%
<b>TOTAL ADV/LEGAL FEES/AUDITS/ELECTIONS</b>	<b>\$ 34,111</b>	<b>\$ 85,615</b>	<b>\$ 48,940</b>	<b>\$ 34,111</b>	<b>\$ 34,111</b>	<b>\$ (51,504)</b>	<b>-60%</b>
<b>558 - Other Services</b>							



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
55810 - Postage	\$ 2,315	\$ 1,550	\$ 352	\$ 2,315	\$ 2,315	\$ 765	49%
55820 - Undistributed Funded Programs	254,565	24,145	0	254,258	286,445	262,300	
55830 - Other Operating Expense	258,725	228,195	31	299,391	276,063	47,868	
55831 - Bank Charges	500	549	49	500	500	(49)	-9%
55832 - Bad Debt Write Off	0	50	50	0	0	(50)	
<b>TOTAL OTHER SERVICES</b>	<b>\$ 516,105</b>	<b>\$ 254,488</b>	<b>\$ 482</b>	<b>\$ 556,464</b>	<b>\$ 565,323</b>	<b>\$ 310,835</b>	
<b>563 - Library Books</b>							
56310 - Library	\$ 5,733	\$ 7,545	\$ 7,495	\$ 5,733	\$ 5,733	\$ (1,812)	-24%
<b>TOTAL LIBRARY BOOKS</b>	<b>\$ 5,733</b>	<b>\$ 7,545</b>	<b>\$ 7,495</b>	<b>\$ 5,733</b>	<b>\$ 5,733</b>	<b>\$ (1,812)</b>	<b>-24%</b>
<b>564 - Equipment</b>							
56411 - Equipment (\$200 to \$4,999)	\$ 8,000	\$ 40,143	\$ 10,331	\$ 8,000	\$ 8,000	\$ (32,143)	-80%
56413 - Capitalizable Equipment - 3 Year Life	18,000	27,690	16,298	18,000	18,000	(9,690)	-35%
56418 - Capitalizable Equipment - 8 Year Life	0	389	0	0	0	(389)	-100%
<b>TOTAL EQUIPMENT</b>	<b>\$ 26,000</b>	<b>\$ 68,221</b>	<b>\$ 26,629</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ (42,221)</b>	<b>-62%</b>
<b>573 - Interfund Transfers Out</b>							
57301 - Interfund Trans Out (10 to 17)	\$ 123,896	\$ 0	\$ 0	\$ 123,186	\$ 74,389	\$ 74,389	
57311 - Interfund Trans Out 17CWS to 48Pel	154,683	115,662	115,662	154,683	154,683	39,021	34%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 278,579</b>	<b>\$ 115,662</b>	<b>\$ 115,662</b>	<b>\$ 277,869</b>	<b>\$ 229,072</b>	<b>\$ 113,410</b>	<b>98%</b>
<b>576 - Other Payments to/for Students</b>							
57600 - Other Payments to/for Students	\$ 0	\$ 147,922	\$ 147,922	\$ 0	\$ 0	\$ (147,922)	-100%
57601 - Grove Scholarship		500	500			(500)	-100%
<b>TOTAL OTHER PAYMENTS TO/FOR STUDENTS</b>	<b>\$ 0</b>	<b>\$ 148,422</b>	<b>\$ 148,422</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (148,422)</b>	<b>-100%</b>
<b>579 - Appropriation for Contingency</b>							
57910 - Contingency	\$ 713,700	\$ 0	\$ 0	\$ 566,356	\$ 1,566,946	\$ 1,566,946	
<b>TOTAL APPROPRIATIONS FOR CONTINGENCY</b>	<b>\$ 713,700</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 566,356</b>	<b>\$ 1,566,946</b>	<b>\$ 1,566,946</b>	
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 47,054,438</b>	<b>\$ 49,420,442</b>	<b>\$ 47,971,846</b>	<b>\$ 47,390,066</b>	<b>\$ 48,582,464</b>	<b>\$ (837,978)</b>	<b>-2%</b>
<b>DISCOUNT FACTOR</b>	<b>\$ (710,522)</b>			<b>\$ (715,590)</b>	<b>\$ (1,093,105)</b>	<b>\$ (1,093,105)</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 46,343,916</b>	<b>\$ 49,420,442</b>	<b>\$ 47,971,846</b>	<b>\$ 46,674,476</b>	<b>\$ 47,489,359</b>	<b>\$ (1,931,083)</b>	<b>-4%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

San Jose Evergreen Community College Ext.	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>51 - Academic Salaries</b>							
Certificated Salaries	\$ 82,603	\$ 97,368	\$ 53,891	\$ 85,741	\$ 87,626	\$ (9,742)	-10%
Certificated Salaries Adjunct	0	106	6,962	0	0	(106)	
<b>TOTAL ACADEMIC SALARIES</b>	<b>\$ 82,603</b>	<b>\$ 97,474</b>	<b>\$ 60,853</b>	<b>\$ 85,741</b>	<b>\$ 87,626</b>	<b>\$ (9,848)</b>	<b>-10%</b>
<b>52 - Classified Salaries</b>							
Classified Salaries	\$ 214,456	\$ 222,049	\$ 222,949	\$ 224,345	\$ 221,855	\$ (193)	0%
Classified Salaries MSC	131,940	135,022	135,203	138,536	141,999	6,977	5%
Classified Hourly/Temp	20,000	20,000	10,420	20,000	20,000	0	0%
Classified OT	0	281	12,608	0	0	(281)	-100%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ 366,396</b>	<b>\$ 377,352</b>	<b>\$ 381,180</b>	<b>\$ 382,881</b>	<b>\$ 383,854</b>	<b>\$ 6,503</b>	<b>2%</b>
<b>53 - Employee Benefits</b>							
531 - STRS	\$ 0	\$ (4,427)	\$ 4,643	\$ 0	\$ 0	\$ 4,427	-100%
532 - PERS	84,602	84,602	75,223	107,034	93,458	8,855	10%
533 - OASDI/Medicare	32,819	32,494	32,094	33,969	34,200	1,706	5%
534 - Health & Welfare	167,159	158,713	147,688	165,895	181,419	22,706	14%
535 - State Unemployment Insurance	859	814	884	899	902	89	11%
536 - Workers' Comp	7,671	7,269	7,812	8,020	8,073	804	11%
53X - Employee Benefits - Statutory	\$ 125,951	\$ 120,752	\$ 120,655	\$ 149,921	\$ 136,633	\$ 15,881	13%
534 - Employee Benefits - H&W	167,159	158,713	147,688	165,895	181,419	22,706	14%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 293,110</b>	<b>\$ 279,465</b>	<b>\$ 268,344</b>	<b>\$ 315,816</b>	<b>\$ 318,051</b>	<b>\$ 38,586</b>	<b>14%</b>
<b>541 - Instructional Supplies</b>							
54100 - Supplies Instruction	\$ 0	\$ 53,593	\$ 27,208	\$ 0	\$ 0	\$ (53,593)	-100%
54190 - Contra Account Instruct Matl	0	(4,000)	(135)	0	0	4,000	-100%
<b>TOTAL INSTRUCTIONAL SUPPLIES</b>	<b>\$ 0</b>	<b>\$ 49,593</b>	<b>\$ 27,073</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (49,593)</b>	<b>-100%</b>
<b>543 - Non-Instructional Supplies</b>							
54300 - Supplies Non-Instruction	\$ 20,000	\$ 20,000	\$ 6,741	\$ 20,000	\$ 20,000	\$ 0	0%
54301 - Food & Food Serv - Non-Instr	10,000	7,000	3,496	10,000	10,000	3,000	43%
54390 - Contra Account	(4,000)	(4,000)	(539)	(4,000)	(4,000)	0	0%
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>	<b>\$ 26,000</b>	<b>\$ 23,000</b>	<b>\$ 9,699</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 3,000</b>	<b>13%</b>
<b>551 - Personal Services</b>							
55100 - Personal/Contract Services	\$ 33,000	\$ 53,000	\$ 41,175	\$ 33,000	\$ 33,000	\$ (20,000)	-38%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

## 10 - GENERAL FUND

San Jose Evergreen Community College Ext.	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
55130 - License Renewal Non-Instruct	0	330	330			(330)	-100%
55190 - Contracts/Personal Services	(1,200)	(1,200)	(992)	(1,200)	(1,200)	0	0%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 31,800</b>	<b>\$ 52,130</b>	<b>\$ 40,513</b>	<b>\$ 31,800</b>	<b>\$ 31,800</b>	<b>\$ (20,330)</b>	<b>-39%</b>
<b>552 - Travel &amp; Conference</b>							
55200 - Conference	\$ 7,000	\$ 12,500	\$ 6,013	\$ 7,000	\$ 7,000	\$ (5,500)	-44%
55230 - Mileage Expense	3,000	3,000	702	3,000	3,000	0	0%
<b>TOTAL TRAVEL &amp; CONFERENCE</b>	<b>\$ 10,000</b>	<b>\$ 15,500</b>	<b>\$ 6,715</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ (5,500)</b>	<b>-35%</b>
<b>555 - Utilities &amp; Housekeeping</b>							
55510 - Telephone	\$ 2,400	\$ 10,382	\$ 10,270	\$ 2,400	\$ 2,400	\$ (7,982)	-77%
55520 - Gas	13,200	12,600	8,784	13,200	13,200	600	5%
55530 - Electricity	24,000	31,218	27,218	24,000	24,000	(7,218)	-23%
55540 - Water/Sewer	6,000	3,500	2,737	6,000	6,000	2,500	71%
55550 - Garbage	5,000	7,500	6,301	5,000	5,000	(2,500)	-33%
55560 - Fuel/Oil	0	4,000	3,463	0	0	(4,000)	-100%
55590 - Contra - Utilities	(20,240)	(25,440)	(23,456)	(20,240)	(20,240)	5,200	-20%
<b>TOTAL UTILITIES &amp; HOUSEKEEPING</b>	<b>\$ 30,360</b>	<b>\$ 43,760</b>	<b>\$ 35,317</b>	<b>\$ 30,360</b>	<b>\$ 30,360</b>	<b>\$ (13,400)</b>	<b>-31%</b>
<b>556 - Rents, Leases &amp; Repairs</b>							
55625 - Preventative Maintenance Agreements	\$ 3,000	\$ 3,000	\$ 2,085	\$ 3,000	\$ 3,000	0	0%
55690 - Facility Rental Contra	(1,200)	(1,200)	(834)	(1,200)	(1,200)	0	0%
<b>TOTAL RENTS, LEASES &amp; REPAIRS</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>	<b>\$ 1,251</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>	<b>\$ 0</b>	<b>0%</b>
<b>557 - Adv/Legal Fees/Audits/Elections</b>							
55711 - Advertising	\$ 30,000	\$ 6,670	\$ 0	\$ 30,000	\$ 30,000	23,330	350%
55715 - Printing/Reprographics Expense	1,000	1,000	65	1,000	1,000	0	0%
55790 - Other Operating - Contra						0	
<b>TOTAL ADV/LEGAL FEES/AUDITS/ELECTIONS</b>	<b>\$ 31,000</b>	<b>\$ 7,670</b>	<b>\$ 65</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>	<b>\$ 23,330</b>	<b>304%</b>
<b>558 - Other Services</b>							
55820 - Undistributed Funded Programs	\$ 9,899	\$ 399	\$ 0	\$ 9,899	\$ 9,899	\$ 9,500	2379%
<b>TOTAL OTHER SERVICES</b>	<b>\$ 9,899</b>	<b>\$ 399</b>	<b>\$ 0</b>	<b>\$ 9,899</b>	<b>\$ 9,899</b>	<b>\$ 9,500</b>	<b>2379%</b>
<b>564 - Equipment</b>							
56411 - Equipment (\$200 to \$4,999)	\$ 0	\$ 3,000	\$ 2,618	\$ 0	\$ 0	\$ (3,000)	-100%

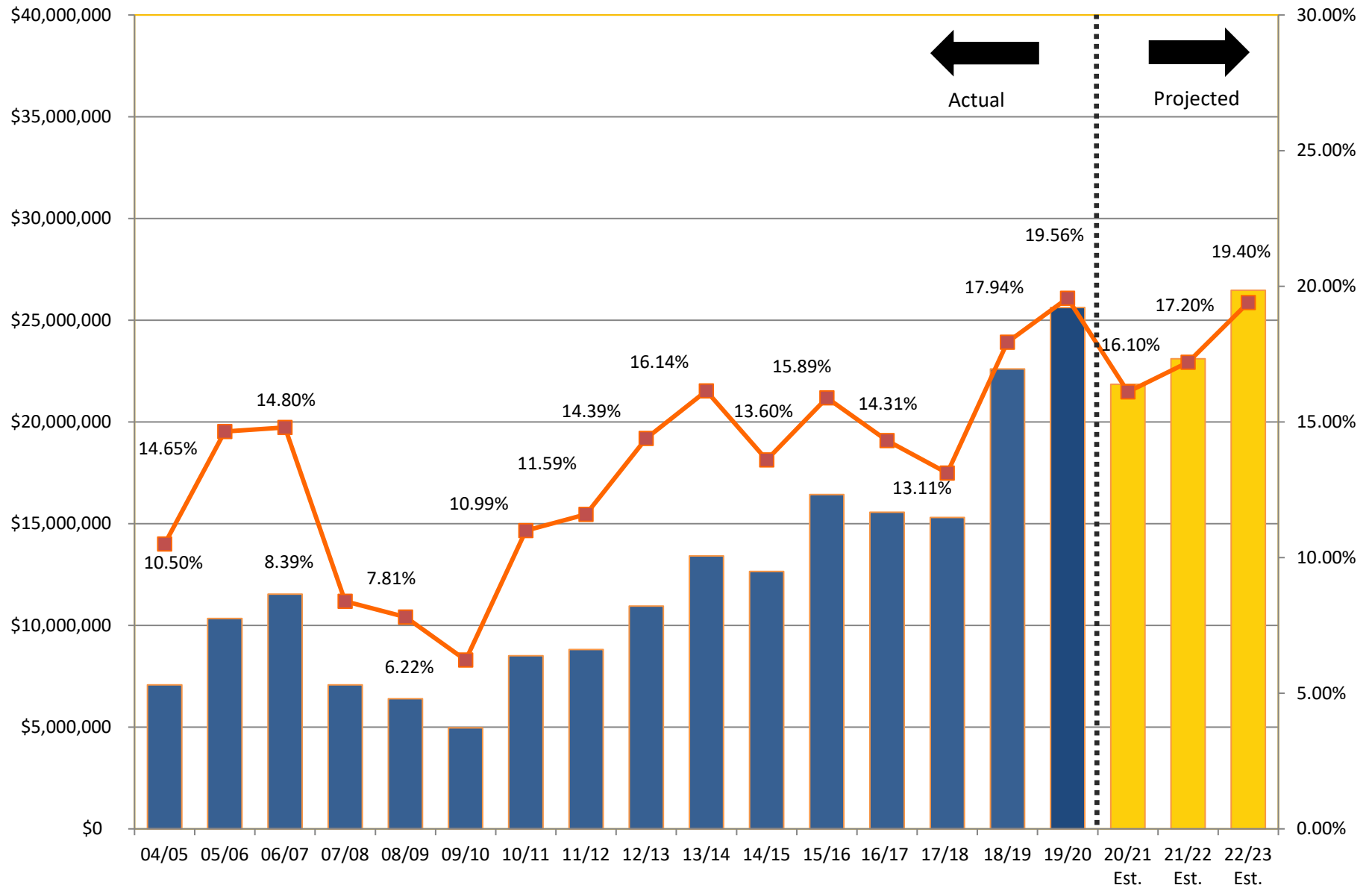
# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget - General Fund Expenditures

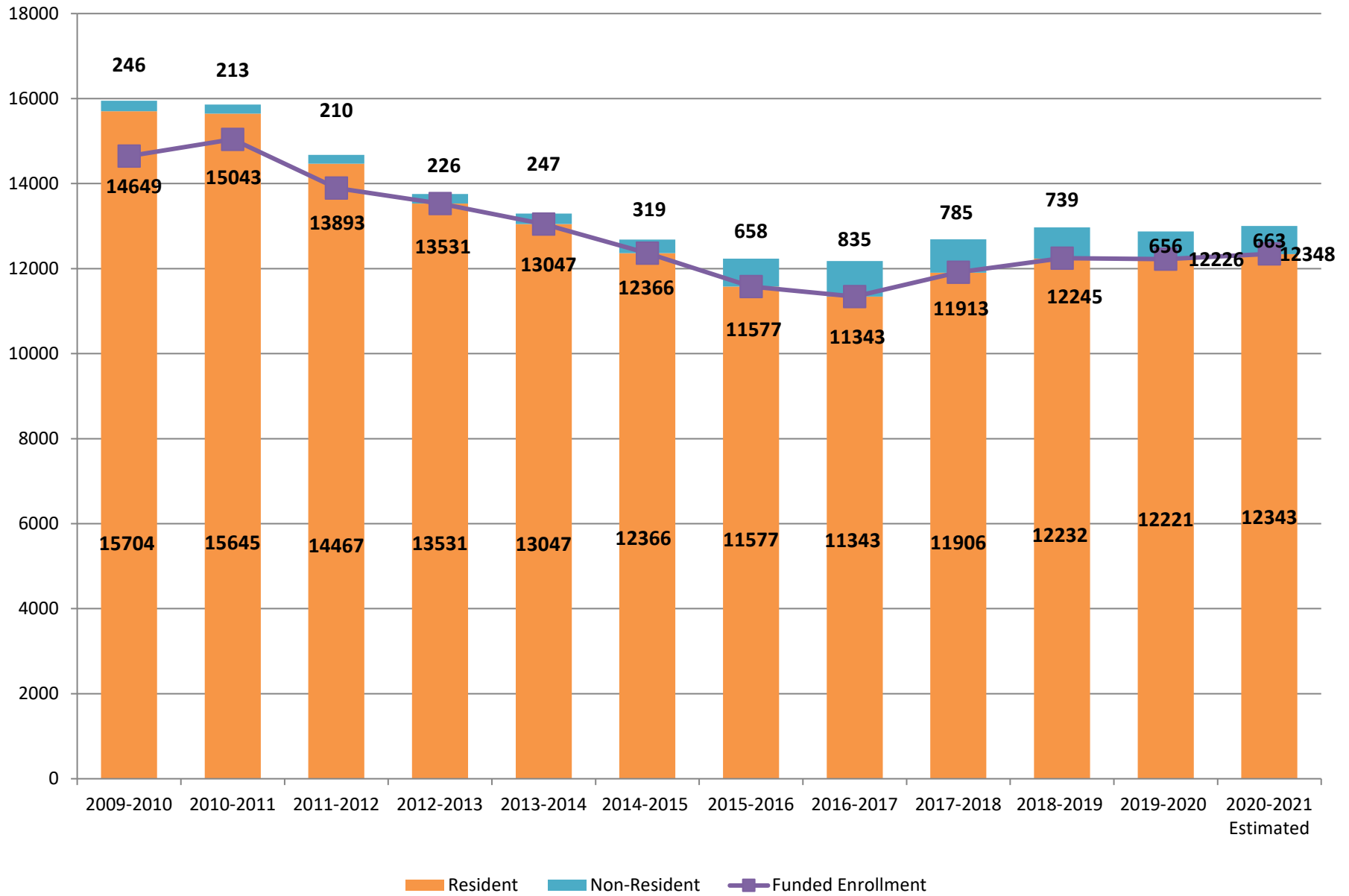
## 10 - GENERAL FUND

San Jose Evergreen Community College Ext.	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>TOTAL EQUIPMENT</b>	<b>\$ 0</b>	<b>\$ 3,000</b>	<b>\$ 2,618</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (3,000)</b>	<b>-100%</b>
<b>579 - Appropriation for Contingency</b>							
57910 - Contingency	61,431	5,438	0	61,431	79,041	73,602	1353%
<b>TOTAL APPROPRIATIONS FOR CONTINGENCY</b>	<b>\$ 61,431</b>	<b>\$ 5,438</b>	<b>\$ 0</b>	<b>\$ 61,431</b>	<b>\$ 79,041</b>	<b>\$ 73,602</b>	<b>1353%</b>
<b>SUB-TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 944,399</b>	<b>\$ 956,581</b>	<b>\$ 833,627</b>	<b>\$ 986,729</b>	<b>\$ 1,009,432</b>	<b>\$ 52,851</b>	<b>6%</b>
<b>DISCOUNT FACTOR</b>	<b>\$ (14,260)</b>			<b>\$ (14,900)</b>	<b>\$ (22,712)</b>	<b>\$ (22,712)</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 930,139</b>	<b>\$ 956,581</b>	<b>\$ 833,627</b>	<b>\$ 971,830</b>	<b>\$ 986,720</b>	<b>\$ 30,139</b>	<b>3%</b>

## Ending Fund Balance (General Fund 10)



## Total Enrollment



**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
FY 2020-2021 Adopted Budget - California Community College - Categorical Funding

State Categorical Programs - Fund 10

District Services	FY 2019-2020						FY 2020-2021					
	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	\$ 1,246,677			\$ 2,934	\$ 1,249,611	NO	\$ 1,246,677				\$ 1,246,677	NO
Part-time Faculty Office Hours	1,116,127	0	0	0	1,116,127	NO	808,545	0	0	0	808,545	NO
Part-time Faculty Health Insurance	2,054	0	0	(38)	2,016	NO	2,054	0	0	0	2,054	NO
Part-time Faculty Compensation	262,505	0	0	12,421	274,926	NO	261,754	0	0	0	261,754	NO
<b>TOTAL</b>	<b>\$ 2,627,363</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 15,317</b>	<b>\$ 2,642,680</b>		<b>\$ 2,319,030</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,319,030</b>	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 11 - PARKING FUND

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>488 - Local Revenue</b>							
48878 - Parking Fees	650,500	650,500	484,921	650,500	0	(650,500)	-100%
48881 - Transportation Fees	274,100	274,100	269,884	274,100	274,100	0	0%
<b>TOTAL REVENUES</b>	<b>\$ 924,600</b>	<b>\$ 924,600</b>	<b>\$ 754,805</b>	<b>\$ 924,600</b>	<b>\$ 274,100</b>	<b>\$ (650,500)</b>	<b>-70%</b>
<b>489 - Other Financing Sources</b>							
48985 - Interfund Transfer In	\$ 757,924	\$ 757,924	\$ 862,378	\$ 757,924	\$ 1,408,424	\$ 650,500	86%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 757,924</b>	<b>\$ 757,924</b>	<b>\$ 862,378</b>	<b>\$ 757,924</b>	<b>\$ 1,408,424</b>	<b>\$ 650,500</b>	<b>86%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 1,682,524</b>	<b>\$ 1,682,524</b>	<b>\$ 1,617,183</b>	<b>\$ 1,682,524</b>	<b>\$ 1,682,524</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 1,682,524</b>	<b>\$ 1,682,524</b>	<b>\$ 1,617,183</b>	<b>\$ 1,682,524</b>	<b>\$ 1,682,524</b>	<b>\$ 0</b>	<b>0%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 737,520	\$ 754,573	\$ 825,925	\$ 737,520	\$ 746,899	\$ (7,674)	-1%
53 - Employee Benefits	499,656	482,603	467,379	499,656	487,773	5,170	1%
54 - Supplies and Materials	5,209	7,179	3,739	5,209	7,713	534	7%
55 - Other Operating Exp & Serv	440,139	438,169	320,141	440,139	440,139	1,970	0%
<b>TOTAL EXPENSES</b>	<b>\$ 1,682,524</b>	<b>\$ 1,682,524</b>	<b>\$ 1,617,183</b>	<b>\$ 1,682,524</b>	<b>\$ 1,682,524</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 1,682,524</b>	<b>\$ 1,682,524</b>	<b>\$ 1,617,183</b>	<b>\$ 1,682,524</b>	<b>\$ 1,682,524</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 2020-2021 Adopted Budget

## 12 - FINANCIAL STABILIZATION FUND

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 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	\$ 1,750,000	\$ 500,000	40%
<b>48 - Revenue</b>							
486 - State Revenue			\$ 500,000			\$ 0	
<b>TOTAL REVENUES</b>	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 0	
<b>TOTAL BUDGET RESOURCES</b>	\$ 1,250,000	\$ 1,250,000	\$ 1,750,000	\$ 1,250,000	\$ 1,750,000	\$ 500,000	40%
<b>5 - Expenses</b>							
<b>TOTAL EXPENSES</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL BUDGET REQUIREMENTS</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 1,250,000	\$ 1,250,000	\$ 1,750,000	\$ 1,250,000	\$ 1,750,000	\$ 500,000	40%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 14- STUDENT SUCCESS ENHANCEMENT FUND

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 455,000	\$ 455,000	\$ 455,000	\$ 285,450	\$ 285,450	\$ (169,550)	
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 0	
<b>TOTAL REVENUES</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 0</b>	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 310,450</b>	<b>\$ 310,450</b>	<b>\$ (169,550)</b>	<b>-35%</b>
<b>5 - Expenses</b>							
57 - Other Outgo	\$ 480,000	\$ 480,000	\$ 194,550	\$ 480,000	\$ 310,450	\$ (169,550)	-35%
<b>TOTAL EXPENSES</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 194,550</b>	<b>\$ 480,000</b>	<b>\$ 310,450</b>	<b>\$ (169,550)</b>	<b>-35%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 480,000</b>	<b>\$ 480,000</b>	<b>\$ 194,550</b>	<b>\$ 480,000</b>	<b>\$ 310,450</b>	<b>\$ (169,550)</b>	<b>-35%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ 285,450	\$ (169,550)	\$ 0	\$ 0	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 15 - FACILITY RENTAL FUND

<b>Consolidated</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>FY 2019-2020 REVISED BUDGET</b>	<b>FY 2019-2020 ESTIMATED TOTAL</b>	<b>FY 2020-2021 TENTATIVE BUDGET</b>	<b>FY 2020-2021 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<i>Beginning Fund Balance, July 1st</i>	\$ 1,671,468	\$ 1,669,204	\$ 1,669,204	\$ 1,759,670	\$ 1,897,052	\$ 227,848	14%
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 804,371	\$ 759,306	\$ 690,057	\$ 579,871	\$ 424,500	\$ (334,806)	-44%
<b>TOTAL REVENUES</b>	<b>\$ 804,371</b>	<b>\$ 759,306</b>	<b>\$ 690,057</b>	<b>\$ 579,871</b>	<b>\$ 424,500</b>	<b>\$ (334,806)</b>	<b>-44%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 2,475,839</b>	<b>\$ 2,428,510</b>	<b>\$ 2,359,261</b>	<b>\$ 2,339,541</b>	<b>\$ 2,321,552</b>	<b>\$ (106,958)</b>	<b>-4%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 216,812	\$ 242,037	\$ 138,995	\$ 263,882	\$ 269,486	\$ 27,449	11%
53 - Employee Benefits	153,777	170,427	107,420	214,347	205,519	35,092	21%
54 - Supplies and Materials	22,000	28,000	7,113	22,000	32,000	4,000	14%
55 - Other Operating Exp & Serv	993,221	954,673	79,950	733,618	856,018	(98,655)	-10%
56 - Capital Outlay	220,189	234,516	35,862	220,189	220,189	(14,327)	-6%
57 - Other Outgo	122,841	54,122	0	0	0	(54,122)	-100%
<b>TOTAL EXPENSES</b>	<b>\$ 1,728,840</b>	<b>\$ 1,683,775</b>	<b>\$ 369,340</b>	<b>\$ 1,454,036</b>	<b>\$ 1,583,212</b>	<b>\$ (100,563)</b>	<b>-6%</b>
<b>573 - Interfund Transfers Out</b>							
573 - Interfund Transfers Out (to Fund 10)	\$ 747,000	\$ 747,000	\$ 92,869	\$ 730,134	\$ 738,340	\$ (8,660)	-1%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 747,000</b>	<b>\$ 747,000</b>	<b>\$ 92,869</b>	<b>\$ 730,134</b>	<b>\$ 738,340</b>	<b>\$ (8,660)</b>	<b>-1%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 2,475,840</b>	<b>\$ 2,430,775</b>	<b>\$ 462,209</b>	<b>\$ 2,184,170</b>	<b>\$ 2,321,552</b>	<b>\$ (109,223)</b>	<b>-4%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ (1)	\$ (2,265)	\$ 1,897,052	\$ 155,371	\$ 0	\$ 2,265	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 15 - FACILITY RENTAL FUND

District Services	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 191,470	\$ 191,470	\$ 191,470	\$ 180,134	\$ 188,340	\$ (3,130)	-2%
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 155,371	\$ 110,306	\$ 132,819	\$ 155,371	\$ 0	\$ (110,306)	-100%
<b>TOTAL REVENUES</b>	<b>\$ 155,371</b>	<b>\$ 110,306</b>	<b>\$ 132,819</b>	<b>\$ 155,371</b>	<b>\$ 0</b>	<b>\$ (110,306)</b>	<b>-100%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 346,841</b>	<b>\$ 301,776</b>	<b>\$ 324,289</b>	<b>\$ 335,505</b>	<b>\$ 188,340</b>	<b>\$ (113,436)</b>	<b>-38%</b>
<b>5 - Expenses</b>							
55 - Other Operating Exp & Serv	\$ 27,000	\$ 50,654	\$ 43,080	\$ 0	\$ 0	\$ (50,654)	-100%
57 - Other Outgo	122,841	54,122	0		0	(54,122)	-100%
<b>TOTAL EXPENSES</b>	<b>\$ 149,841</b>	<b>\$ 104,776</b>	<b>\$ 43,080</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (104,776)</b>	<b>-100%</b>
<b>573 - Interfund Transfers Out</b>							
573 - Interfund Transfers Out (to Fund 10)	\$ 197,000	\$ 197,000	\$ 92,869	\$ 180,134	\$ 188,340	\$ (8,660)	-4%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 197,000</b>	<b>\$ 197,000</b>	<b>\$ 92,869</b>	<b>\$ 180,134</b>	<b>\$ 188,340</b>	<b>\$ (8,660)</b>	<b>-4%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 346,841</b>	<b>\$ 301,776</b>	<b>\$ 135,949</b>	<b>\$ 180,134</b>	<b>\$ 188,340</b>	<b>\$ (113,436)</b>	<b>-38%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 15 - FACILITY RENTAL FUND

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 738,138	\$ 735,874	\$ 735,874	\$ 655,193	\$ 754,914	\$ 19,040	3%
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 449,000	\$ 449,000	\$ 276,859	\$ 224,500	\$ 224,500	\$ (224,500)	-50%
<b>TOTAL REVENUES</b>	<b>\$ 449,000</b>	<b>\$ 449,000</b>	<b>\$ 276,859</b>	<b>\$ 224,500</b>	<b>\$ 224,500</b>	<b>\$ (224,500)</b>	<b>-50%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 1,187,138</b>	<b>\$ 1,184,874</b>	<b>\$ 1,012,733</b>	<b>\$ 879,693</b>	<b>\$ 979,414</b>	<b>\$ (205,460)</b>	<b>-17%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 115,210	\$ 140,435	\$ 125,910	\$ 162,280	\$ 166,243	\$ 25,808	18%
53 - Employee Benefits	97,040	113,690	98,170	154,038	147,635	33,945	30%
54 - Supplies and Materials	0	4,000	2,805	0	0	(4,000)	-100%
55 - Other Operating Exp & Serv	424,889	364,514	18,514	13,375	115,536	(248,978)	-68%
56 - Capital Outlay	0	14,500	12,421	0	0	(14,500)	-100%
<b>TOTAL EXPENSES</b>	<b>\$ 637,139</b>	<b>\$ 637,139</b>	<b>\$ 257,819</b>	<b>\$ 329,693</b>	<b>\$ 429,414</b>	<b>\$ (207,725)</b>	<b>-33%</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>\$ 1,187,139</b>	<b>\$ 1,187,139</b>	<b>\$ 257,819</b>	<b>\$ 879,693</b>	<b>\$ 979,414</b>	<b>\$ (207,725)</b>	<b>-17%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ (1)	\$ (2,265)	\$ 754,914	\$ 0	\$ 0	\$ 2,265	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 15 - FACILITY RENTAL FUND

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 741,860	\$ 741,860	\$ 741,860	\$ 924,343	\$ 953,798	\$ 211,938	29%
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 200,000	\$ 200,000	\$ 280,379	\$ 200,000	\$ 200,000	\$ 0	0%
<b>TOTAL REVENUES</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 280,379</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 941,860</b>	<b>\$ 941,860</b>	<b>\$ 1,022,239</b>	<b>\$ 1,124,343</b>	<b>\$ 1,153,798</b>	<b>\$ 211,938</b>	<b>23%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 101,602	\$ 101,602	\$ 13,085	\$ 101,602	\$ 103,243	\$ 1,641	2%
53 - Employee Benefits	56,737	56,737	9,250	60,309	57,884	1,147	2%
54 - Supplies and Materials	22,000	24,000	4,308	22,000	32,000	8,000	33%
55 - Other Operating Exp & Serv	541,332	539,505	18,356	720,243	740,482	200,977	37%
56 - Capital Outlay	220,189	220,016	23,441	220,189	220,189	173	0%
<b>TOTAL EXPENSES</b>	<b>\$ 941,860</b>	<b>\$ 941,860</b>	<b>\$ 68,441</b>	<b>\$ 1,124,343</b>	<b>\$ 1,153,798</b>	<b>\$ 211,938</b>	<b>23%</b>
<b>573 - Interfund Transfers Out</b>							
573 - Interfund Transfers Out (to Fund 10)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>TOTAL INTERFUND TRANSFERS OUT</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>\$ 941,860</b>	<b>\$ 941,860</b>	<b>\$ 68,441</b>	<b>\$ 1,124,343</b>	<b>\$ 1,153,798</b>	<b>\$ 211,938</b>	<b>23%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 16 - COMMUNITY COLLEGE CENTER FOR ECONOMIC MOBILITY

Community College Center for Economic Mobility	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 468,399	\$ 476,956	\$ 476,956	\$ (234,984)	\$ 4,675	\$ (472,281)	\$ 0
<b>48 - Revenue</b>							
48830 - Contract Classes & Premiums Other Funds (Corporate Sales & Other Contract Services)	\$ 1,448,000	\$ 1,453,000	\$ 306,224	\$ 1,448,000	\$ 1,584,771	\$ 131,771	9%
48980 - PBO/Indirect Cost (from Fund 17)	112,486	146,026	98,071	97,226	110,463	(35,563)	-24%
48941 - Other Income	0	0	250	0	0	0	
48990 - Interfund Trans In (from Fund 10)	568,416	960,227	1,016,069	535,559	536,911	(423,316)	-44%
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 2,128,902</b>	<b>\$ 2,559,253</b>	<b>\$ 1,420,613</b>	<b>\$ 2,080,785</b>	<b>\$ 2,232,145</b>	<b>\$ (327,108)</b>	<b>-13%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 2,597,301</b>	<b>\$ 3,036,209</b>	<b>\$ 1,897,569</b>	<b>\$ 1,845,801</b>	<b>\$ 2,236,820</b>	<b>\$ (799,389)</b>	<b>-26%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 2,128,902</b>	<b>\$ 2,559,253</b>	<b>\$ 1,420,613</b>	<b>\$ 2,080,785</b>	<b>\$ 2,232,145</b>	<b>\$ (327,108)</b>	<b>-13%</b>
<b>5 - Expenses</b>							
51 - Certificated Salaries	\$ 210,688	\$ 217,353	\$ 229,031	\$ 242,628	\$ 284,216	\$ 66,863	31%
52 - Classified Salaries	1,156,666	1,180,838	867,603	943,927	991,726	(189,112)	-16%
53 - Employee Benefits	629,462	629,462	503,363	698,786	721,839	92,377	15%
54 - Supplies and Materials	66,296	69,796	16,831	21,500	27,175	(42,621)	-61%
55 - Other Operating Exp & Serv	459,221	459,721	273,605	172,944	210,864	(248,857)	-54%
56 - Capital Outlay	7,000	8,000	2,462	1,000	1,000	(7,000)	-88%
<b>TOTAL EXPENSES</b>	<b>\$ 2,529,333</b>	<b>\$ 2,565,169</b>	<b>\$ 1,892,894</b>	<b>\$ 2,080,785</b>	<b>\$ 2,236,820</b>	<b>\$ (328,349)</b>	<b>-13%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 2,529,333</b>	<b>\$ 2,565,169</b>	<b>\$ 1,892,894</b>	<b>\$ 2,080,785</b>	<b>\$ 2,236,820</b>	<b>\$ (328,349)</b>	<b>-13%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 67,968	\$ 471,040	\$ 4,675	\$ (234,984)	\$ 0	\$ (471,039)	-100%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 16 - COMMUNITY COLLEGE CENTER FOR ECONOMIC MOBILITY

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,675	\$ 4,675	
<b>48 - Revenue</b>							
48830 - Contract Classes & Premiums Other Funds (Corporate Sales & Other Contract Services)	\$ 0	\$ 5,000	\$ 5,000	\$ 0	\$ 43,000	\$ 38,000	760%
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 0</b>	<b>\$ 43,000</b>	<b>\$ 38,000</b>	<b>760%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 0</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 0</b>	<b>\$ 47,675</b>	<b>\$ 42,675</b>	<b>854%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 0</b>	<b>\$ 43,000</b>	<b>\$ 38,000</b>	<b>760%</b>
<b>5 - Expenses</b>							
51 - Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,000	\$ 3,000	
53 - Employee Benefits	0	0	0	0	1,080	1,080	
54 - Supplies and Materials	0	2,000	325	0	5,675	3,675	184%
55 - Other Operating Exp & Serv	0	3,000	0	0	37,920	34,920	1164%
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 5,000</b>	<b>\$ 325</b>	<b>\$ 0</b>	<b>\$ 47,675</b>	<b>\$ 42,675</b>	<b>854%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 0</b>	<b>\$ 5,000</b>	<b>\$ 325</b>	<b>\$ 0</b>	<b>\$ 47,675</b>	<b>\$ 42,675</b>	<b>854%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ 4,675	\$ 0	\$ 0	\$ 0	



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 16 - COMMUNITY COLLEGE CENTER FOR ECONOMIC MOBILITY

Community College Center for Economic Mobility	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 468,399	\$ 476,956	\$ 476,956	\$ (234,984)	\$ (0)	\$ (476,956)	
<b>48 - Revenue</b>							
48830 - Contract Classes & Premiums Other Funds (Corporate Sales & Other Contract Services)	\$ 1,448,000	\$ 1,448,000	\$ 301,224	\$ 1,448,000	\$ 1,541,771	\$ 93,771	6%
48980 - PBO/Indirect Cost (from Fund 17)	112,486	146,026	98,071	97,226	110,463	(35,563)	-24%
48990 - Interfund Trans In (from Fund 10)	568,416	960,227	1,016,069	535,559	536,911	(423,316)	-44%
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 2,128,902</b>	<b>\$ 2,554,253</b>	<b>\$ 1,415,613</b>	<b>\$ 2,080,785</b>	<b>\$ 2,189,145</b>	<b>\$ (365,108)</b>	<b>-14%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 2,597,301</b>	<b>\$ 3,031,209</b>	<b>\$ 1,892,569</b>	<b>\$ 1,845,801</b>	<b>\$ 2,189,145</b>	<b>\$ (842,064)</b>	<b>-28%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 2,128,902</b>	<b>\$ 2,554,253</b>	<b>\$ 1,415,613</b>	<b>\$ 2,080,785</b>	<b>\$ 2,189,145</b>	<b>\$ (365,108)</b>	<b>-14%</b>
<b>5 - Expenses</b>							
51 - Certificated Salaries	\$ 210,688	\$ 217,353	\$ 229,031	\$ 242,628	\$ 281,216	\$ 63,863	29%
52 - Classified Salaries	1,156,666	1,180,838	867,603	943,927	991,726	(189,112)	-16%
53 - Employee Benefits	629,462	629,462	503,363	698,786	720,759	91,297	15%
54 - Supplies and Materials	66,296	67,796	16,506	21,500	21,500	(46,296)	-68%
55 - Other Operating Exp & Serv	459,221	456,721	273,605	172,944	172,944	(283,777)	-62%
56 - Capital Outlay	7,000	8,000	2,462	1,000	1,000	(7,000)	-88%
<b>TOTAL EXPENSES</b>	<b>\$ 2,529,333</b>	<b>\$ 2,560,169</b>	<b>\$ 1,892,569</b>	<b>\$ 2,080,785</b>	<b>\$ 2,189,145</b>	<b>\$ (371,024)</b>	<b>-14%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 2,529,333</b>	<b>\$ 2,560,169</b>	<b>\$ 1,892,569</b>	<b>\$ 2,080,785</b>	<b>\$ 2,189,145</b>	<b>\$ (371,024)</b>	<b>-14%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 67,968	\$ 471,040	\$ (0)	\$ (234,984)	\$ (0)	\$ (471,040)	-100%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 17 - RESTRICTED FUND

<b>Consolidated</b>	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<i>Beginning Fund Balance, July 1st</i>	\$ (1)	\$ 0	\$ 0	\$ (341,144)	\$ 1	\$ 1	
<b>INCOME</b>							
Federal Revenue	\$ 4,942,266	\$ 9,478,000	\$ 4,352,057	\$ 3,788,460	\$ 7,747,673	\$ (1,730,328)	-18%
State Revenue	29,834,066	30,617,321	22,264,973	25,793,630	27,384,566	(3,232,756)	-11%
Local Revenue	97,057	391,478	260,844	93,100	313,744	(77,735)	-20%
<b>SUBTOTAL INCOME</b>	<b>\$ 34,873,389</b>	<b>\$ 40,486,800</b>	<b>\$ 26,877,874</b>	<b>\$ 29,675,191</b>	<b>\$ 35,445,982</b>	<b>\$ (5,040,818)</b>	<b>-0.125</b>
Transfers-In	306,678	79,034	69,129	207,686	158,889	79,855	101%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 35,180,067</b>	<b>\$ 40,565,834</b>	<b>\$ 26,947,003</b>	<b>\$ 29,882,876</b>	<b>\$ 35,604,870</b>	<b>\$ (4,960,964)</b>	<b>-0.122</b>

## EXPENDITURES

### FEDERAL

10195 - SEAASE	\$ 292,670	\$ 292,670	\$ 126,170	\$ 0	\$ 0	\$ (292,670)	-100%
10195 - SEAASE - PY C/O	174,365	221,911	221,911	137,766	166,500	(55,411)	-25%
10201 - Federal Work Study	695,593	663,667	737,049	695,593	695,593	31,926	5%
10302 - Upward Bound	337,332	376,681	0	337,332	376,681	0	0%
10302 - Upward Bound - PY C/O	384,097	384,096	276,936	450,749	483,841	99,745	26%
10303 - Talent Search	390,737	430,737	213,819	349,920	404,413	(26,324)	-6%
10303 - Talent Search - PY C/O	133,047	133,047	133,047	224,431	216,918	83,872	63%
10401 - Perkins, Title I-C (VTEA)	366,494	366,494	366,494	366,494	402,756	36,262	10%
10406 - Perkins, Title I-C Reserve	92,391	92,391	92,391	92,391	50,562	(41,829)	-45%
10504 - CARES ACT HigherEd Emgy Rlf	0	3,112,474	267,257	0	0	(3,112,474)	-100%
10504 - CARES ACT HigherEd Emgy Rlf - PY C/O	0	0	0	0	2,852,917	2,852,917	
10505 - CARES ACT HigherEd Emgy RlfMSI	0	482,116	0	0	164,547	(317,569)	-66%
10505 - CARES ACT HigherEd Emgy RlfMSI - PY C/O	0	0	0	0	317,569	317,569	
10648 - Silicon Valley High Tech Ap. - PY C/O	126,155	126,155	0	126,155	126,155	0	0%
10705 - Title V Grant - Year 5 - PY C/O	452,179	452,179	414,946	22,000	253,691	(198,488)	-44%
10714 - Title V Cult. Execl. - Year 4 - PY C/O	485,455	369,733	369,733	72,818	0	(369,733)	-100%
10715 - Title V Cult. Execl. - Year 5	649,650	649,650	378,823	155,916	439,081	(210,569)	-32%
10801 - Veteran Admin. Sup	0	2,400	0	0	0	(2,400)	-100%
10801 - Veteran Admin. Sup - PY C/O	8,185	8,184	1,129	8,834	11,405	3,221	39%
10901 - NSF INCLUDES Alliance Yr 1 - PY C/O	107,130	107,130	24,697	77,130	82,433	(24,697)	-23%
10901 - NSF INCLUDES Alliance Yr 1 - Transfers-Out	7,717	7,717	2,470	5,217	5,247	(2,470)	-32%
10902 - NSF INCLUDES Alliance Yr 2	0	306,456	4,351	0	0	(306,456)	-100%
10902 - NSF INCLUDES Alliance Yr 2 - PY C/O	0	0	0	306,456	302,105	302,105	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 17 - RESTRICTED FUND

<b>Consolidated</b>	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
10902 - NSF INCLUDES Alliance Yr 2 - Transfers-Out	0	27,646	368	27,646	27,278	(368)	-1%
10911 - NSF-Integrated Teacher Pathway	0	6,000	0	6,001	0	(6,000)	
10911 - NSF-Integrated Teacher Pathway - PY C/O	6,001	6,001	5,001	3,000	7,000	999	17%
11101 - TANF	84,527	84,262	84,262	88,920	81,298	(2,964)	-4%
11101 - TANF - PY C/O	0	0	0	13,635	0	0	
11206 - Child Development	10,000	10,400	9,018	10,000	10,400	0	0%
11206 - Child Development - Transfers-Out	0	0	784	0	0	0	
11208 - YESS Independent Living Program	22,500	22,500	22,500	22,500	22,500	0	0%
11301 - CalFresh	130,457	130,457	44,406	166,192	166,192	35,735	27%
11301 - CalFresh - PY C/O	36,051	25,926	21,098	65,331	86,051	60,125	232%
11301 - CalFresh - Transfers-Out	16,651	15,639	6,550	23,152	25,224	9,586	61%
11610 - COVID-19 Rspnse Blck Grnt CRF	0	598,474	562,041	0	0	(598,474)	-100%
11610 - COVID-19 Rspnse Blck Grnt CRF - P/Y C/O	0	0	0	0	36,433	36,433	
<b>SUBTOTAL - FEDERAL</b>	<b>\$ 5,009,384</b>	<b>\$ 9,513,194</b>	<b>\$ 4,387,250</b>	<b>\$ 3,855,580</b>	<b>\$ 7,814,792</b>	<b>\$ (1,698,402)</b>	<b>-18%</b>
<b>STATE</b>							
20201 - EOPS	\$ 1,867,410	\$ 1,849,573	\$ 1,784,358	\$ 1,898,370	\$ 1,958,287	\$ 108,714	6%
20301 - Disabled Students	1,403,852	1,415,163	1,304,102	1,415,429	1,447,005	31,842	2%
20301 - Disabled Students - PY C/O	0	4,065	4,065	0	100,419	96,354	
20303 - Active Minds Chapter Launch	0	0	0	0	0	0	
20400 - Student Equity & Achievement	4,650,612	4,655,973	3,826,109	4,654,428	4,655,973	(0)	0%
20400 - Student Equity & Achievement PY C/O	963,525	963,254	963,254	726,517	831,785	(131,469)	-14%
20401 - Student Success	2,800,660	2,803,990	2,394,360	2,803,990	2,803,991	1	0%
20401 - Student Success - PY C/O	307,522	306,725	306,725	175,811	409,631	102,906	34%
20401 - Student Success - Transfers-Out	0	0	0	0	0	0	
20402 - Student Equity	1,447,772	1,449,316	1,284,420	1,447,772	1,449,316	(0)	0%
20402 - Student Equity - PY C/O	379,351	379,117	379,117	227,018	166,818	(212,299)	-56%
21519 - Year 1 Basic Skills	402,180	402,667	147,330	402,666	402,666	(1)	0%
21519 - Year 1 Basic Skills - PY C/O	276,652	277,412	277,412	323,688	255,337	(22,076)	-8%
20403 - Hunger Free Campus Support	0	42,857	0	0	0	(42,857)	-100%
20403 - Hunger Free Campus Sup. - PY C/O	88,236	92,838	87,660	77,730	48,035	(44,803)	-48%
20404 - Innovation in Higher Ed. - PY C/O	1,098,440	1,098,440	583,300	460,517	524,148	(574,292)	-52%
20404 - Innovation in Higher Ed. - Transfers-Out	44,937	44,937	23,332	18,153	21,605	(23,332)	-52%
20407 - Non-Credit SSSP Allocation	1,515	1,515	1,515	1,515	1,515	(0)	0%
20408 - Veteran Resource Center	35,398	105,399	0	17,699	35,398	(70,001)	-66%
20408 - Veteran Resource Center - PY C/O	50,707	55,288	19,846	45,759	114,820	59,531	108%
20702 - IEPI Innovation & Effectiveness	0	0	0	0	0	0	
20702 - IEPI Innovation & Effectiveness PY C/O	97,810	97,810	97,810	0	0	(97,810)	-100%
20711 - Umoja Community Edu Foundation	0	20,000	11,676	0	0	(20,000)	-100%
20711 - Umoja Community Edu Foundation - PY C/O	30,508	33,958	28,911	18,626	13,371	(20,587)	-61%
20801 - Apprenticeship	565,996	565,996	206,899	565,996	564,734	(1,262)	0%
20801 - Apprenticeship - PY C/O	39,918	39,918	36,324	20,000	38,170	(1,748)	-4%
20811 - CA Apprenticeship Init (CAI)	0	0	0	0	0	0	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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## 17 - RESTRICTED FUND

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
20811 - CA Apprenticeship Init (CAI) - PY C/O	303,958	284,958	265,113	0	0	(284,958)	-100%
20811 - CA Apprenticeship Init (CAI) - Transfers-Out	0	19,000	10,605	0	0	(19,000)	-100%
21001 - CalWORKS County Excess	380,039	395,039	280,446	391,379	386,000	(9,039)	-2%
21201 - CalWORKS State Program	444,324	449,672	379,040	447,934	439,762	(9,910)	-2%
21201 - CalWORKS State Prog. - PY C/O	0	6,220	7,089	20,697	70,632	64,412	
21301 - SFAA - BFAP	797,979	651,058	628,427	698,987	709,598	58,540	9%
21302 - Financial Aid Technology	74,082	74,082	15,846	74,082	86,954	12,872	17%
21302 - Financial Aid Technology - PY C/O	220,809	220,809	122,615	106,117	156,430	(64,379)	-29%
21401 - Block Grant - Instr. Support	207,521	86,439	0	86,349	86,349	(90)	0%
21401 - Block Grant - Instr. Support - PY C/O	289,090	289,089	233,567	189,984	141,960	(147,128)	-51%
21501 - Block Grant - Phys Plant 16-17 - PY C/O	82,061	126,903	220,597	0	0	(126,903)	-100%
21502 - Block Grant - Phys Plant 17-18	220,307	0	0	0	0	0	
21502 - Block Grant - Phys Plant 17-18 - PY C/O	220,307	220,307	28,135	220,307	192,173	(28,135)	-13%
21503 - Block Grant - Phys Plant 18-19	50,000	50,000	0	0	0	(50,000)	
21503 - Block Grant - Phys Plant 18-19 - PY C/O	90,329	90,329	0	140,329	140,329	50,000	55%
21504 - Block Grant - Phys Plant 19-20	150,882	62,847	0	18,061	18,061	(44,786)	-71%
21504 - Block Grant - Phys Plant 19-20 - PY C/O	0	0	0	14,929	44,786	44,786	
21505 - Block Grant - Phys Plant 20-21	0	0	0	104,671	62,847	62,847	
22004 - Guided Pathways	329,183	401,183	160,496	160,473	160,473	(240,710)	-60%
22004 - Guided Pathways - PY C/O	407,608	441,540	114,370	268,929	567,857	126,317	29%
22005 - Student Success Completion	1,519,528	1,561,028	1,532,302	1,519,528	1,607,859	46,831	3%
22005 - Student Success Completion - PY C/O	35,017	4,717	4,717	0	0	(4,717)	-100%
22301 - CARE	188,381	188,381	184,182	188,381	170,897	(17,484)	-9%
22500 - Lottery - Prop 20	600,000	600,000	295,651	600,000	605,084	5,084	1%
22500 - Lottery - Prop 20 - PY C/O	810,726	810,726	321,017	794,381	1,034,133	223,407	28%
22591 - Classified Prof Develp	62,664	0	0	62,664	62,664	62,664	
22597 - Staff Diversity	50,000	50,000	0	50,000	50,000	0	0%
22597 - Staff Diversity - PY C/O	72,243	72,243	26,044	82,243	96,199	23,956	33%
24402 - CA College Promise Innov. - PY C/O	38,780	40,491	40,491	0	0	(40,491)	-100%
24402 - CA College Promise Innov. - Transfers-Out	1,711	0	0	0	0	0	
25600 - Nursing Education	189,979	189,979	155,503	189,979	189,979	0	0%
25600 - Nursing Education - Transfers-Out	7,599	7,599	6,220	7,599	8,978	1,379	18%
25617 - BayClean	0	0	0	0	0	0	
25619 - Adult Education Block Grant	1,419,650	1,419,650	1,134,338	1,267,270	1,249,092	(170,558)	-12%
25619 - Adult Ed Bck Grnt - PY C/O	626,781	615,739	615,739	140,772	285,312	(330,427)	-54%
25619 - Adult Ed Bck Grnt - Transfers-Out	101,769	101,770	87,504	63,363	76,346	(25,424)	-25%
25699 - State PERS On-Behalf Payment	302,111	302,111	0	0	0	(302,111)	
25700 - State STRS On-Behalf Payment	239,033	239,033	377,567	0	0	(239,033)	
25702 - California College Promise	919,542	919,543	440,682	919,542	895,068	(24,475)	-3%
25702 - California College Promise - PY C/O	231,346	231,346	231,346	345,268	482,567	251,221	109%
26201 - Strong Workforce Program, Y3	0	0	0	0	0	0	
26201 - Strong Workforce Prog , Y3 - PY C/O	390,379	388,041	388,041	293,198	77,597	(310,444)	-80%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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## 17 - RESTRICTED FUND

<b>Consolidated</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>FY 2019-2020 REVISED BUDGET</b>	<b>FY 2019-2020 ESTIMATED TOTAL</b>	<b>FY 2020-2021 TENTATIVE BUDGET</b>	<b>FY 2020-2021 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% REVISED BUDGET</b>
26202 - Strong Workforce Prog , Y2- PY C/O	1,741,061	1,761,061	1,683,464	1,095,853	1,430,140	(330,921)	-19%
26203 - Strong Workforce Program	2,235,303	2,326,359	898,998	2,326,359	2,045,471	(280,888)	-12%
26204 - Strong Workforce Regional	1,381,218	1,275,553	140,970	1,381,218	1,260,240	(15,313)	-1%
26205 - Strong Workforce Regional, Y2	0	0	0	0	0	0	
26205 - Strong Workforce Regional, Y2 - PY C/O	1,275,992	1,286,365	870,315	1,236,061	1,134,583	(151,782)	-12%
26206 - Strong Workforce Regional, Y3	0	0	0	0	0	0	
26206 - Strong Workforce Regional, Y3 - PY C/O	748,633	890,286	890,286	321,867	416,050	(474,236)	-53%
26308 - CTE Enhancement Fund - PY C/O	4,999	4,989	4,989	0	0	(4,989)	-100%
26312 - East Side Alliance Career	0	90,000	61,350	0	0	(90,000)	-100%
26312 - East Side Alliance Career - PY C/O	0	0	0	47,591	28,650	28,650	
26313 - Campus Safety & Sexual Assault	10,365	0	0	0	0	0	
26313 - Campus Safety & Sexual Assault - PY C/O	23,108	23,108	4,367	18,626	18,742	(4,367)	-19%
26317 -Improving Online CTE Pathways	500,000	500,000	387,513	0	0	(500,000)	-100%
26317 -Improving Online CTE Pathways - PY C/O	0	0	0	100,744	112,487	112,487	
26319 - Deputy Sector Navigator	192,308	0	0	0	0	0	
26319 - Deputy Sector Navigator - Transfers-Out	7,692	0	0	0	0	0	
26320 - Retail-Hsptlty-Tourism(ISPIC)	0	14,423	3,844	0	0	(14,423)	-100%
26320 - Retail-Hsptlty-Tourism(ISPIC) - Transfer-Out	0	577	0	0	0	(577)	-100%
26402 - Mental Health Support Funds	0	0	0	0	384,616	384,616	
26402 - Mental Health Support Funds - PY C/O	68,065	68,065	65,959	17,724	2,106	(65,959)	-97%
<b>SUBTOTAL - STATE</b>	<b>\$ 31,203,326</b>	<b>\$ 31,002,307</b>	<b>\$ 22,298,907</b>	<b>\$ 25,934,198</b>	<b>\$ 27,476,335</b>	<b>\$ (3,525,972)</b>	<b>-11%</b>
<b>LOCAL</b>							
31601 - United Way Bay Area (UWBA)	\$ 0	\$ 197,000	\$ 160,364	\$ 50,000	\$ 145,000	\$ (52,000)	-26%
31601 - United Way Bay Area (UWBA) - PY C/O	3,845	3,845	3,845	0	36,636	32,791	853%
31603 - CalEITC (UWBA)	0	0	0	0	0	0	
31603 - CalEITC (UWBA) - PY C/O	5,625	5,625	2,800	0	2,825	(2,800)	-50%
31613 - Kaiser Permanente	27,000	30,000	14,085	0	0	(30,000)	-100%
31613 - Kaiser Permanente - Transfers-Out	3,000	0	1,408	1,000	1,592	1,592	
32405 - Gene Haas Foundation - PY C/O	10,000	10,000	5,190	0	4,810	(5,190)	-52%
32418 - SC County Office of ReEntry Svs	0	91,591	32,190	0	55,591	(36,000)	-39%
32418 - SC County Office of ReEntry Svs - Transfers-Out	0	0	10,049	0	0	0	
33406 - PG&E - WFI - PY C/O	11,600	11,600	0	11,600	11,600	0	0%
33411 - CA Press Foundtn - Journalism	0	1,500	0	0	0	(1,500)	-100%
33411 - CA Press Foundtn - Journalism - PY C/O	0	0	0	0	1,500	1,500	
33507 - Dorothy D. Rupe Nursing	20,000	20,000	13,312	20,000	20,000	0	0%
33507 - Dorothy D. Rupe Nursing - PY C/O	2,987	2,987	750	0	8,925	5,938	199%
33513 - YESS - Foster Youth	7,500	7,500	7,497	0	10,500	3,000	40%
33513 - YESS - Foster Youth - PY C/O	4,000	4,000	3,878	0	0	(4,000)	-100%
33515 - FCCC HealthCare Grant	0	4,330	4,200	0	0	(4,330)	-100%
33515 - FCCC HealthCare Grant - Transfers-Out	0	0	126	0	0	0	
32804 - UC Regents Puente Project	1,500	1,500	1,150	1,500	1,500	0	0%
32804 - UC Regents Puente Project - PY C/O	0	0	0	0	350	350	

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17 - RESTRICTED FUND

<b>Consolidated</b>	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<b>SUBTOTAL - LOCAL</b>	<b>\$ 97,057</b>	<b>\$ 391,478</b>	<b>\$ 260,844</b>	<b>\$ 93,100</b>	<b>\$ 313,744</b>	<b>\$ (77,735)</b>	<b>-20%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>36,309,767</b>	<b>\$ 40,906,979</b>	<b>\$ 26,947,002</b>	<b>\$ 29,882,878</b>	<b>\$ 35,604,870</b>	<b>\$ (5,302,109)</b>	<b>-0.13</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 17 - RESTRICTED FUND

District Services	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<b>INCOME</b>							
Federal Revenue	\$ 0	\$ 119,694	\$ 83,261	\$ 0	\$ 36,433	\$ (83,261)	-70%
State Revenue	\$ 466,036	\$ 624,212	\$ 627,045	\$ 438,276	\$ 443,899	\$ 14,064	2%
<b>SUBTOTAL INCOME</b>	<b>\$ 466,036</b>	<b>\$ 743,906</b>	<b>\$ 710,305</b>	<b>\$ 438,276</b>	<b>\$ 480,332</b>	<b>\$ (263,574)</b>	<b>-0.354</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 466,036</b>	<b>\$ 743,906</b>	<b>\$ 710,305</b>	<b>\$ 438,276</b>	<b>\$ 480,332</b>	<b>\$ (263,574)</b>	<b>-0.354</b>
<b>EXPENDITURES</b>							
<b>FEDERAL</b>							
11610 - COVID-19 Rspnse Blck Grnt CRF	\$ 0	\$ 119,694	\$ 83,261	\$ 0	\$ 0	\$ (119,694)	-100%
11610 - COVID-19 Rspnse Blck Grnt CRF - P/Y C/O	0	0	0	0	36,433	36,433	
<b>SUBTOTAL - FEDERAL</b>	<b>\$ 0</b>	<b>\$ 119,694</b>	<b>\$ 83,261</b>	<b>\$ 0</b>	<b>\$ 36,433</b>	<b>\$ (83,261)</b>	<b>\$ (1)</b>
<b>STATE</b>							
20400 - Student Equity & Achievement	\$ 72,466	\$ 72,466	\$ 43,520	\$ 72,466	\$ 72,466	\$ 0	0%
20400 - Student Equity & Achievement PY C/O	17,883	17,883	17,883	32,466	28,946	11,062	62%
20402 - Student Equity	72,466	72,466	43,520	72,466	72,466	0	0%
20402 - Student Equity - PY C/O	17,883	17,883	17,883	32,466	28,946	11,062	62%
21302 - Financial Aid Technology	23,148	23,148	15,846	23,148	23,148	0	0%
21302 - Financial Aid Technology - PY C/O	55,460	55,460	12,000	43,608	50,762	(4,698)	-8%
21501 - Block Grant - Phys Plant 16-17 - PY C/O	0	0	93,694	0	0	0	
21504 - Block Grant - Phys Plant 19-20	71,681	29,857	0	0		(29,857)	-100%
21504 - Block Grant - Phys Plant 19-20 - PY C/O		0	0		29,857	29,857	
21504 - Block Grant - Phys Plant 19-20 - Transfers-Out		0	0	0		0	
21505 - Block Grant - Phys Plant 20-21	0	0	0	71,681	29,857	29,857	
22591 - Classified Prof Devlp	62,664	0	0	62,664	62,664	62,664	
22597 - Staff Diversity	50,000	50,000	0	50,000	50,000	0	0%
22597 - Staff Diversity - PY C/O	72,243	72,243	26,044	82,243	96,199	23,956	33%
24402 - CA College Promise Innov. - PY C/O	38,780	40,491	40,491	0	0	(40,491)	-100%
24402 - CA College Promise Innov. - Transfers-Out	1,711	0	0	0	0	0	
25699 - State PERS On-Behalf Payment	302,111	302,111	0	0	0	(302,111)	-100%
25700 - State STRS On-Behalf Payment	239,033	239,033	377,567	0	0	(239,033)	-100%
<b>SUBTOTAL - STATE</b>	<b>\$ 1,007,180</b>	<b>\$ 965,356</b>	<b>\$ 627,045</b>	<b>\$ 438,276</b>	<b>\$ 443,898</b>	<b>\$ (521,458)</b>	<b>-54%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 1,007,180</b>	<b>\$ 1,085,050</b>	<b>\$ 710,305</b>	<b>\$ 438,276</b>	<b>\$ 480,332</b>	<b>\$ (604,718)</b>	<b>-0.557</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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## 17 - RESTRICTED FUND

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<b>INCOME</b>							
Federal Revenue	\$ 2,255,595	\$ 3,689,523	\$ 2,394,012	\$ 922,675	\$ 2,431,170	\$ (1,258,353)	-34%
State Revenue	12,687,515	13,394,211	9,084,922	11,986,524	12,879,579	(514,632)	-4%
Local Revenue	17,125	74,216	37,397	1,500	66,576	(7,640)	-10%
<b>SUBTOTAL INCOME</b>	<b>\$ 14,960,235</b>	<b>\$ 17,157,949</b>	<b>\$ 11,516,331</b>	<b>\$ 12,910,700</b>	<b>\$ 15,377,325</b>	<b>\$ (1,780,624)</b>	<b>-0.104</b>
Transfers-In	\$ 115,663	\$ 43,841	\$ 33,936	\$ 17,381	\$ 17,381	\$ (26,460)	-60%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 15,075,898</b>	<b>\$ 17,201,790</b>	<b>\$ 11,550,267</b>	<b>\$ 12,928,081</b>	<b>\$ 15,394,706</b>	<b>\$ (1,807,084)</b>	<b>-0.105</b>
<b>EXPENDITURES</b>							
<b>FEDERAL</b>							
10201 - Federal Work Study	\$ 360,000	\$ 360,000	\$ 433,382	\$ 360,000	\$ 360,000	\$ 0	0%
10401 - Perkins, Title I-C (VTEA)	190,541	190,541	190,541	190,541	207,091	16,550	9%
10406 - Perkins, Title I-C Reserve	50,562	50,562	50,562	50,562	50,562	0	0%
10504 - CARES ACT HigherEd Emgy Rlf	0	1,137,482	257,554	0	0	(1,137,482)	-100%
10504 - CARES ACT HigherEd Emgy Rlf - PY C/O	0	0	0	0	887,628	887,628	
10505 - CARES ACT HigherEd Emgy RlfMSI	0	164,547	0	0	164,547	0	0%
10705 - Title V Grant - Year 5 - PY C/O	452,179	452,179	414,946	22,000	253,691	(198,488)	-44%
10714 - Title V Culti. Execl - Year 4 - PY C/O	485,455	369,733	369,733	72,818	0	(369,733)	-100%
10715 - Title V Culti. Execl - Year 5	649,650	649,650	378,823	155,916	439,081	(210,569)	-32%
10801 - Veteran Admin. Sup	0	2,400	0	0	0	(2,400)	-100%
10801 - Veteran Admin. Sup - PY C/O	6,940	6,939	579	8,139	8,760	1,821	26%
10911 - NSF-Integrated Teacher Pathway	0	6,000	0	6,001	0	(6,000)	-100%
10911 - NSF-Integrated Teacher Pathway - PY C/O	6,001	6,001	5,001	3,000	7,000	999	17%
11101 - TANF	44,267	43,698	43,698	43,698	42,410	(1,288)	-3%
11206 - Child Development	10,000	10,400	9,018	10,000	10,400	0	0%
11206 - Child Development - Transfers-Out	0	0	784	0	0	0	
11610 - COVID-19 Rspnse Blck Grnt CRF	0	239,390	239,390	0	0	(239,390)	-100%
<b>SUBTOTAL - FEDERAL</b>	<b>\$ 2,255,595</b>	<b>\$ 3,689,523</b>	<b>\$ 2,394,012</b>	<b>\$ 922,675</b>	<b>\$ 2,431,170</b>	<b>\$ (1,258,353)</b>	<b>-34%</b>
<b>STATE</b>							
20201 - EOPS	\$ 948,422	\$ 979,382	\$ 969,272	\$ 979,382	\$ 1,036,948	\$ 57,566	6%
20201 - EOPS - PY C/O	0	0	0	0	10,110	10,110	
20301 - Disabled Students	905,185	916,496	846,177	916,762	916,762	266	0%
20301 - Disabled Students - PY C/O	0	3,065	3,065	0	34,725	31,660	
20400 - Student Equity & Achievement	2,193,656	2,193,656	1,797,337	2,193,656	2,193,656	0	0%



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## 17 - RESTRICTED FUND

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
20400 - Student Equity & Achievement PY C/O	448,492	449,179	449,179	323,597	398,241	(50,938)	-11%
20401 - Student Success	1,319,319	1,319,319	1,244,862	1,319,319	1,319,319	0	0%
20401 - Student Success - PY C/O	36,403	36,401	36,401	0	74,457	38,056	105%
20402 - Student Equity	688,425	688,425	552,475	688,425	688,425	0	0%
20402 - Student Equity - PY C/O	232,928	232,917	232,917	137,685	137,872	(95,045)	-41%
21519 - Year 1 Basic Skills	185,912	185,912	0	185,912	185,912	(0)	0%
21519 - Year 1 Basic Skills - PY C/O	179,161	179,861	179,861	185,912	185,912	6,051	3%
20403 - Hunger Free Campus Support	0	20,128	0	0	0	(20,128)	-100%
20403 - Hunger Free Campus Sup. - PY C/O	40,941	45,543	45,543	49,128	20,128	(25,415)	-56%
20404 - Innovation in Higher Ed. - PY C/O	302,101	302,101	57,768	169,333	244,333	(57,768)	-19%
20407 - Non-Credit SSSP Allocation	1,515	1,515	1,515	1,515	1,515	(0)	0%
20408 - Veteran Resource Center	17,699	54,625	0	0	17,699	(36,926)	-68%
20408 - Veteran Resource Center - PY C/O	26,022	26,022	0	17,699	54,625	28,603	110%
20702 - IEPI Innovation & Effectiveness PY C/O	97,810	97,810	97,810	0	0	(97,810)	-100%
20711 - Umoja Community Edu Foundation - PY C/O	14,508	19,008	13,961	10,626	5,047	(13,961)	-73%
20801 - Apprenticeship	565,996	565,996	206,899	565,996	564,734	(1,262)	0%
20801 - Apprenticeship - PY C/O	39,918	39,918	36,324	20,000	38,170	(1,748)	-4%
20811 - CA Apprenticeship Init (CAI) - PY C/O	210,380	246,726	226,881	0	0	(246,726)	-100%
20811 - CA Apprenticeship Init (CAI) - Transfers-Out	0	19,000	10,605	0	0	(19,000)	-100%
21001 - CalWORKS County Excess	215,660	215,660	131,889	212,000	212,000	(3,660)	-2%
21201 - CalWORKS State Program	233,098	235,300	201,372	234,431	226,259	(9,041)	-4%
21201 - CalWORKS State Prog. - PY C/O	0	0	869	0	33,928	33,928	
21301 - SFAA - BFAP	402,649	330,827	320,922	304,367	309,172	(21,655)	-7%
21302 - Financial Aid Technology	25,305	25,305	0	25,305	25,966	661	3%
21302 - Financial Aid Technology - PY C/O	88,949	88,949	45,790	25,305	68,464	(20,485)	-23%
21401 - Block Grant - Instr. Support	100,000	41,653	0	41,563	41,563	(90)	0%
21401 - Block Grant - Instr. Support - PY C/O	57,811	57,811	11,766	41,653	87,698	29,887	52%
21501 - Block Grant - Phys Plant 16-17 - PY C/O	0	44,265	44,265	0	0	(44,265)	-100%
21503 - Block Grant - Phys Plant 18-19	50,000	50,000	0	0	0	(50,000)	-100%
21503 - Block Grant - Phys Plant 18-19 - PY C/O	0	0	0	50,000	50,000	50,000	
21504 - Block Grant - Phys Plant 19-20	43,361	18,061	0	18,061	18,061	(0)	0%
21505 - Block Grant - Phys Plant 20-21	0	0	0	18,061	18,061	18,061	
22004 - Guided Pathways	108,738	180,738	80,204	72,295	72,295	(108,443)	-60%
22004 - Guided Pathways - PY C/O	180,000	215,914	12,104	180,738	304,345	88,431	41%
22005 - Student Success Completion	400,842	400,842	372,116	400,842	412,867	12,025	3%
22005 - Student Success Completion - PY C/O	35,017	4,717	4,717	0	0	(4,717)	-100%
22301 - CARE	93,560	93,560	93,560	93,560	85,558	(8,002)	-9%
22500 - Lottery - Prop 20	288,000	288,000	121,108	288,000	302,542	14,542	5%
22500 - Lottery - Prop 20 - PY C/O	199,353	199,353	199,353	213,000	406,887	207,534	104%
25619 - Adult Education Block Grant	250,000	250,000	218,657	250,000	250,000	0	0%
25619 - Adult Ed Bkck Grnt - PY C/O	46,068	46,068	46,068	20,000	31,343	(14,725)	-32%
25702 - California College Promise	345,268	345,268	30,841	345,268	353,626	8,358	2%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 17 - RESTRICTED FUND

<b>San Jose City College</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>FY 2019-2020 REVISED BUDGET</b>	<b>FY 2019-2020 ESTIMATED TOTAL</b>	<b>FY 2020-2021 TENTATIVE BUDGET</b>	<b>FY 2020-2021 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% REVISED BUDGET</b>
25702 - California College Promise - PY C/O	127,467	127,467	127,467	345,268	318,134	190,667	150%
26202 - Strong Workforce Prog , Y2- PY C/O	933,452	933,452	933,452	627,770	870,665	(62,787)	-7%
26203 - Strong Workforce Program	1,319,495	1,255,539	387,642	1,255,539	1,099,236	(156,303)	-12%
26204 - Strong Workforce Regional	686,593	686,593	0	686,593	686,593	0	0%
26205 - Strong Workforce Regional, Y2 - PY C/O	686,593	694,201	317,534	686,593	686,593	(7,608)	-1%
26206 - Strong Workforce Regional, Y3 - PY C/O	373,055	570,254	570,254	300,000	376,667	(193,587)	-34%
26313 - Campus Safety & Sexual Assault - PY C/O	12,743	12,743	1,000	10,000	11,744	(999)	-8%
26402 - Mental Health Support Funds - PY C/O	45,341	45,341	45,341	10,000	0	(45,341)	-100%
<b>SUBTOTAL - STATE</b>	<b>\$ 13,161,063</b>	<b>\$ 13,438,052</b>	<b>\$ 9,080,626</b>	<b>\$ 12,003,905</b>	<b>\$ 12,896,960</b>	<b>\$ (541,092)</b>	<b>-4%</b>
<b>LOCAL</b>							
31603 - CalEITC (UWBA) - PY C/O	5,625	5,625	2,800	0	2,825	(2,800)	-50%
32405 - Gene Haas Foundation - PY C/O	10,000	10,000	5,190	0	4,810	(5,190)	-52%
32418 - SC County Office of ReEntry Svs	0	55,591	24,529	0	55,591	0	0%
32418 - SC County Office of ReEntry Svs - Transfers-Out	0	0	3,728	0	0	0	
33411 - CA Press Foundtn - Journalism	0	1,500	0	0	0	(1,500)	-100%
33411 - CA Press Foundtn - Journalism - PY C/O	0	0	0	0	1,500	1,500	
32804 - UC Regents Puente Project	1,500	1,500	1,150	1,500	1,500	0	0%
32804 - UC Regents Puente Project - PY C/O	0	0	0	0	350	350	
<b>SUBTOTAL - LOCAL</b>	<b>\$ 17,125</b>	<b>\$ 74,216</b>	<b>\$ 37,397</b>	<b>\$ 1,500</b>	<b>\$ 66,576</b>	<b>\$ (7,640)</b>	<b>-10%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 15,433,783</b>	<b>\$ 17,201,790</b>	<b>\$ 11,512,035</b>	<b>\$ 12,928,081</b>	<b>\$ 15,394,706</b>	<b>\$ (1,807,084)</b>	<b>-0.105</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 17 - RESTRICTED FUND

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<b>INCOME</b>							
Federal Revenue	\$ 2,571,824	\$ 5,219,835	\$ 1,842,899	\$ 2,449,336	\$ 4,863,007	\$ (356,828)	-7%
State Revenue	15,212,441	15,182,212	11,262,654	12,538,197	13,147,969	(2,034,243)	-13%
Local Revenue	34,487	38,817	29,763	20,000	39,425	608	2%
<b>SUBTOTAL INCOME</b>	<b>\$ 17,818,752</b>	<b>\$ 20,440,864</b>	<b>\$ 13,135,315</b>	<b>\$ 15,007,533</b>	<b>\$ 18,050,401</b>	<b>\$ (2,390,463)</b>	<b>-0.117</b>
Transfers-In	\$ 191,015	\$ 35,193	\$ 35,193	\$ 190,305	\$ 141,508	\$ 106,315	302%
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 18,009,767</b>	<b>\$ 20,476,057</b>	<b>\$ 13,170,508</b>	<b>\$ 15,197,838</b>	<b>\$ 18,191,908</b>	<b>\$ (2,284,149)</b>	<b>-0.112</b>
<b>EXPENDITURES</b>							
<b>FEDERAL</b>							
10195 - SEAASE	\$ 292,670	\$ 292,670	\$ 126,170	\$ 0	\$ 0	\$ (292,670)	-100%
10195 - SEAASE - PY C/O	174,365	221,911	221,911	137,766	166,500	(55,411)	-25%
10201 - Federal Work Study	335,593	303,667	303,667	335,593	335,593	31,926	11%
10302 - Upward Bound	337,332	376,681	0	337,332	376,681	0	0%
10302 - Upward Bound - PY C/O	384,097	384,096	276,936	450,749	483,841	99,745	26%
10303 - Talent Search	390,737	430,737	213,819	349,920	404,413	(26,324)	-6%
10303 - Talent Search - PY C/O	133,047	133,047	133,047	224,431	216,918	83,872	63%
10401 - Perkins, Title I-C (VTEA)	175,953	175,953	175,953	175,953	195,665	19,712	11%
10406 - Perkins, Title I-C Reserve	41,829	41,829	41,829	41,829	0	(41,829)	-100%
10504 - CARES ACT HigherEd Emgy Rlf	0	1,974,992	9,703	0	0	(1,974,992)	-100%
10504 - CARES ACT HigherEd Emgy Rlf - PY C/O	0	0	0	0	1,965,289	1,965,289	
10505 - CARES ACT HigherEd Emgy RlfMSI	0	317,569	0	0	0	(317,569)	-100%
10505 - CARES ACT HigherEd Emgy RlfMSI - PY C/O	0	0	0	0	317,569	317,569	
10648 - Silicon Valley High Tech Ap. - PY C/O	126,155	126,155	0	126,155	126,155	0	0%
10801 - Veteran Admin. Sup	0	0	0	0	0	0	
10801 - Veteran Admin. Sup - PY C/O	1,245	1,245	550	695	2,645	1,400	112%
11101 - TANF	40,260	40,564	40,564	45,222	38,888	(1,676)	-4%
11101 - TANF - PY C/O	0	0	0	13,635	0	0	
11208 - YESS Independent Living Program	22,500	22,500	22,500	22,500	22,500	0	0%
11301 - CalFresh	130,457	130,457	44,406	166,192	166,192	35,735	27%
11301 - CalFresh - PY C/O	36,051	25,926	21,098	65,331	86,051	60,125	232%
11301 - CalFresh - Transfers-Out	16,651	15,639	6,550	23,152	25,224	9,586	61%
11610 - COVID-19 Rspnse Bkck Crnt CRF		239,390	239,390	0	0	(239,390)	-100%
<b>SUBTOTAL - FEDERAL</b>	<b>\$ 2,638,942</b>	<b>\$ 5,255,028</b>	<b>\$ 1,878,092</b>	<b>\$ 2,516,456</b>	<b>\$ 4,930,125</b>	<b>\$ (324,903)</b>	<b>-6%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 17 - RESTRICTED FUND

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<b>STATE</b>							
20201 - EOPS	\$ 918,988	\$ 870,191	\$ 815,085	\$ 918,988	\$ 921,339	\$ 51,148	6%
20201 - EOPS - PY C/O	0	0	0	0	55,106	55,106	
20201 - EOPS - Transfers-Out	0	0	0	0	0	0	
20301 - Disabled Students	498,667	498,667	457,925	498,667	530,243	31,576	6%
20301 - Disabled Students - PY C/O	0	1,000	1,000	0	65,694	64,694	6469%
20400 - Student Equity & Achievement	2,384,490	2,389,851	1,985,253	2,388,306	2,389,851	(0)	0%
20400 - Student Equity & Achievement PY C/O	497,150	496,192	496,192	370,454	404,599	(91,593)	-18%
20401 - Student Success	1,481,341	1,484,672	1,149,498	1,484,671	1,484,672	0	0%
20401 - Student Success - PY C/O	271,119	270,324	270,324	175,811	335,174	64,850	24%
20402 - Student Equity	686,881	688,425	688,425	688,881	688,425	(0)	0%
20402 - Student Equity - PY C/O	128,540	128,316	128,316	56,867	0	(128,316)	-100%
21519 - Year 1 Basic Skills	216,268	216,754	147,330	216,754	216,754	(0)	0%
21519 - Year 1 Basic Skills - PY C/O	97,491	97,551	97,551	137,776	69,425	(28,127)	-29%
20403 - Hunger Free Campus Support	0	22,729	0	0	0	(22,729)	-100%
20403 - Hunger Free Campus Sup. - PY C/O	47,295	47,295	42,117	28,602	27,907	(19,388)	-41%
20404 - Innovation in Higher Ed. - PY C/O	796,339	796,339	525,532	291,184	279,815	(516,524)	-65%
20404 - Innovation in Higher Ed. - Transfers-Out	44,937	44,937	23,332	18,153	21,605	(23,332)	-52%
20408 - Veteran Resource Center	17,699	50,774	0	17,699	17,699	(33,075)	-65%
20408 - Veteran Resource Center - PY C/O	24,685	29,266	19,846	28,060	60,195	30,928	106%
20711 - Umoja Community Edu Foundation	0	20,000	11,676	0	0	(20,000)	-100%
20711 - Umoja Community Edu Foundation - PY C/O	16,000	14,950	14,950	8,000	8,324	(6,626)	-44%
21001 - CalWORKS County Excess	164,379	179,379	148,557	179,379	174,000	(5,379)	-3%
21201 - CalWORKS State Program	211,226	214,372	177,668	213,503	213,503	(869)	0%
21201 - CalWORKS State Prog. - PY C/O	0	6,220	6,220	20,697	36,704	30,484	490%
21301 - SFAA - BFAP	395,330	320,231	307,505	394,620	400,426	80,195	25%
21301 - SFAA - BFAP - PY C/O		0	0		12,726	12,726	
21302 - Financial Aid Technology	25,629	25,629	0	25,629	37,840	12,211	48%
21302 - Financial Aid Technology - PY C/O	76,400	76,400	64,825	37,204	37,204	(39,196)	-51%
21401 - Block Grant - Instr. Support	107,521	44,786	0	44,786	44,786	0	0%
21401 - Block Grant - Instr. Support - PY C/O	231,279	231,278	221,801	148,331	54,262	(177,015)	-77%
21501 - Block Grant - Phys Plant 16-17 - PY C/O	82,061	82,639	82,639	0	0	(82,639)	-100%
21502 - Block Grant - Phys Plant 17-18 - PY C/O	220,307	220,307	28,135	220,307	192,173	(28,135)	-13%
21503 - Block Grant - Phys Plant 18-19 - PY C/O	90,329	90,329	0	90,329	90,329	0	0%
21504 - Block Grant - Phys Plant 19-20	35,840	14,929	0	0	0	(14,929)	-100%
21504 - Block Grant - Phys Plant 19-20 - PY C/O	0	0	0	14,929	14,929	14,929	
21505 - Block Grant - Phys Plant 20-21	0	0	0	14,929	14,929	14,929	
22004 - Guided Pathways	220,445	220,445	80,293	88,178	88,178	(132,267)	-60%
22004 - Guided Pathways - PY C/O	227,608	225,626	102,266	88,191	263,512	37,886	17%
22005 - Student Success Completion	1,118,686	1,160,186	1,160,186	1,118,686	1,194,992	34,806	3%
22301 - CARE	94,821	94,821	90,622	94,821	85,339	(9,482)	-10%
22301 - CARE - PY C/O	0	0	0	0	4,199	4,199	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 17 - RESTRICTED FUND

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
22301 - CARE - Transfers-Out	0	0	0	0	0	0	
22500 - Lottery - Prop 20	312,000	312,000	174,543	312,000	302,542	(9,458)	-3%
22500 - Lottery - Prop 20 - PY C/O	611,373	611,373	121,664	581,381	627,246	15,873	3%
25600 - Nursing Education	189,979	189,979	155,503	189,979	189,979	0	0%
25600 - Nursing Education - PY C/O	0	0	0		34,476	34,476	
25600 - Nursing Education - Transfers-Out	7,599	7,599	6,220	7,599	8,978	1,379	18%
25619 - Adult Education Block Grant	250,000	250,000	58,711	250,000	225,000	(25,000)	-10%
25619 - Adult Ed Blck Grnt - PY C/O	227,636	227,636	227,636	120,772	191,289	(36,348)	-16%
25702 - California College Promise	574,274	574,274	409,841	574,274	541,442	(32,832)	-6%
25702 - California College Promise - PY C/O	103,879	103,879	103,879	0	164,433	60,554	58%
26201 - Strong Workforce Prog , Y3 - PY C/O	390,379	388,041	388,041	293,198	77,597	(310,444)	-80%
26202 - Strong Workforce Prog , Y2- PY C/O	807,609	827,609	750,012	468,083	559,475	(268,134)	-32%
26203 - Strong Workforce Program	915,808	1,070,820	511,355	1,070,820	946,235	(124,585)	-12%
26204 - Strong Workforce Regional	694,625	588,960	140,970	694,625	573,647	(15,313)	-3%
26205 - Strong Workforce Regional, Y2 - PY C/O	589,399	592,164	552,781	549,468	447,990	(144,174)	-24%
26206 - Strong Workforce Regional, Y3 - PY C/O	375,578	320,033	320,033	21,867	39,383	(280,650)	-88%
26308 - CTE Enhancement Fund - PY C/O	4,999	4,989	4,989	0	0	(4,989)	-100%
26312 - East Side Alliance Career	0	90,000	61,350	0	0	(90,000)	-100%
26312 - East Side Alliance Career - PY C/O	0	0	0	47,591	28,650	28,650	
26313 - Campus Safety & Sexual Assault - PY C/O	10,365	10,365	3,367	8,626	6,998	(3,367)	-32%
26317 -Improving Online CTE Pathways	500,000	500,000	387,513	0	0	(500,000)	-100%
26317 -Improving Online CTE Pathways - PY C/O	0	0	0	100,744	112,487	112,487	
26319 - Deputy Sector Navigator	192,308	0	0	0	0	0	
26319 - Deputy Sector Navigator - Transfers-Out	7,692	0	0	0	0	0	
26402 - Mental Health Support Funds	0	0	0	0	384,616	384,616	
26402 - Mental Health Support Funds - PY C/O	22,724	22,724	20,618	7,724	2,106	(20,618)	-91%
26402 - Mental Health Support Funds - Transfers-Out	0	0	0	0	15,384	15,384	
<b>SUBTOTAL - STATE</b>	<b>\$ 15,336,337</b>	<b>\$ 15,182,212</b>	<b>\$ 11,262,653</b>	<b>\$ 12,661,384</b>	<b>\$ 13,222,358</b>	<b>\$ (1,959,855)</b>	<b>-13%</b>
<b>LOCAL</b>							
33507 - Dorothy D. Rupe Nursing	\$ 20,000	\$ 20,000	\$ 13,312	\$ 20,000	\$ 20,000	\$ 0	0%
33507 - Dorothy D. Rupe Nursing - PY C/O	2,987	2,987	750	0	8,925	5,938	199%
33513 - YESS - Foster Youth	7,500	7,500	7,497	0	10,500	3,000	40%
33513 - YESS - Foster Youth - PY C/O	4,000	4,000	3,878	0	0	(4,000)	-100%
33515 - FCCC HealthCare Grant	0	4,330	4,200	0	0	(4,330)	-100%
33515 - FCCC HealthCare Grant - Transfers-Out	0	0	126	0	0	0	
<b>SUBTOTAL - LOCAL</b>	<b>\$ 34,487</b>	<b>\$ 38,817</b>	<b>\$ 29,763</b>	<b>\$ 20,000</b>	<b>\$ 39,425</b>	<b>\$ 608</b>	<b>2%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 18,009,766</b>	<b>\$ 20,476,058</b>	<b>\$ 13,170,508</b>	<b>\$ 15,197,839</b>	<b>\$ 18,191,908</b>	<b>\$ (2,284,150)</b>	<b>-0.112</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 17 - RESTRICTED FUND

Community College Center for Economic Mobility	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<b>INCOME</b>							
Federal Revenue	\$ 114,847	\$ 448,949	\$ 31,886	\$ 416,449	\$ 417,063	\$ (31,886)	-7%
State Revenue	1,468,074	1,416,687	1,290,352	830,633	913,119	(503,568)	-36%
Local Revenue	45,445	278,445	193,684	71,600	207,743	(70,702)	-25%
<b>SUBTOTAL INCOME</b>	<b>\$ 1,628,366</b>	<b>\$ 2,144,081</b>	<b>\$ 1,515,922</b>	<b>\$ 1,318,682</b>	<b>\$ 1,537,924</b>	<b>\$ (606,157)</b>	<b>-0.283</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 1,628,366</b>	<b>\$ 2,144,081</b>	<b>\$ 1,515,922</b>	<b>\$ 1,318,682</b>	<b>\$ 1,537,924</b>	<b>\$ (606,157)</b>	<b>-0.283</b>
<b>EXPENDITURES</b>							
<b>FEDERAL</b>							
10901 - NSF INCLUDES Alliance Yr 1 - PY C/O	\$ 107,130	\$ 107,130	\$ 24,697	\$ 77,130	\$ 82,433	(24,697)	-23%
10901 - NSF INCLUDES Alliance Yr 1 - Transfers-Out	7,717	7,717	2,470	5,217	5,247	(2,470)	-32%
10902 - NSF INCLUDES Alliance Yr 2	0	306,456	4,351	0	0	(306,456)	-100%
10902 - NSF INCLUDES Alliance Yr 2 - PY C/O	0	0	0	306,456	302,105	302,105	
10902 - NSF INCLUDES Alliance Yr 2 - Transfers-Out	0	27,646	368	27,646	27,278	(368)	-1%
<b>SUBTOTAL - FEDERAL</b>	<b>\$ 114,847</b>	<b>\$ 448,949</b>	<b>\$ 31,886</b>	<b>\$ 416,449</b>	<b>\$ 417,063</b>	<b>\$ (31,886)</b>	<b>-7%</b>
<b>STATE</b>							
20811 - CA Apprenticeship Init (CAI) - PY C/O	\$ 93,578	\$ 38,232	\$ 38,232	\$ 0	\$ 0	(38,232)	-100%
25619 - Adult Education Block Grant	919,650	919,650	856,969	767,270	774,092	(145,558)	-16%
25619 - Adult Ed Bkck Grnt - PY C/O	353,077	342,035	342,035	0	62,681	(279,354)	-82%
25619 - Adult Ed Bkck Grnt - Transfers-Out	101,769	101,770	87,504	63,363	76,346	(25,424)	-25%
26320 - Retail-Hsptlty-Tourism(ISPIC)	0	14,423	3,844	0	0	(14,423)	-100%
26320 - Retail-Hsptlty-Tourism(ISPIC) - Transfer-Out	0	577	0	0	0	(577)	-100%
<b>SUBTOTAL - STATE</b>	<b>\$ 1,468,074</b>	<b>\$ 1,416,687</b>	<b>\$ 1,328,584</b>	<b>\$ 830,633</b>	<b>\$ 913,119</b>	<b>\$ (503,568)</b>	<b>-36%</b>
<b>LOCAL</b>							
31601 - United Way Bay Area (UWBA)	\$ 0	\$ 197,000	\$ 160,364	\$ 50,000	\$ 145,000	\$ (52,000)	-26%
31601 - United Way Bay Area (UWBA) - PY C/O	3,845	3,845	3,845	0	36,636	32,791	853%
31613 - Kaiser Permanente	27,000	30,000	14,085	0	0	(30,000)	-100%
31613 - Kaiser Permanente - PY C/O	0	0	0	9,000	12,915	12,915	
31613 - Kaiser Permanente - Transfers-Out	3,000	0	1,408	1,000	1,592	1,592	
32418 - SC County Office of ReEntry Svs	0	36,000	7,661	0	0	(36,000)	-100%
32418 - SC County Office of ReEntry Svs - Transfers-Out	0	0	6,321	0	0	0	
33406 - PG&E - WFI - PY C/O	11,600	11,600	0	11,600	11,600	0	0%
<b>SUBTOTAL - LOCAL</b>	<b>\$ 45,445</b>	<b>\$ 278,445</b>	<b>\$ 193,684</b>	<b>\$ 71,600</b>	<b>\$ 207,743</b>	<b>\$ (70,702)</b>	<b>-25%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 1,628,366</b>	<b>\$ 2,144,081</b>	<b>\$ 1,554,154</b>	<b>\$ 1,318,682</b>	<b>\$ 1,537,924</b>	<b>\$ (606,157)</b>	<b>-0.283</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 18 - STUDENT HEALTH FEES FUND

Consolidated	FY 2018-2019 ACTUAL	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<i>Beginning Fund Balance, July 1st</i>	\$ 78,034	\$ 169,963	\$ 170,088	\$ 170,088	\$ 224,233	\$ 220,207	\$ 50,119	29%
<b>48 - Revenues</b>								
486 - State Revenue	\$ 8,190	\$ 15,000	\$ 15,000	\$ 9,383	\$ 15,000	\$ 15,000	\$ 0	0%
48876 - Health Fees		\$ 627,149	\$ 623,149	\$ 593,829	\$ 619,119	\$ 615,119	\$ (8,030)	-1%
48890 - Other Local Income	572,577	0	4,000	2,433	0	4,000	0	0%
<b>TOTAL STATE REVENUES</b>	<b>\$ 580,767</b>	<b>\$ 642,149</b>	<b>\$ 642,149</b>	<b>\$ 605,646</b>	<b>\$ 634,119</b>	<b>\$ 634,119</b>	<b>\$ (8,030)</b>	<b>-1%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 658,801</b>	<b>\$ 812,112</b>	<b>\$ 812,237</b>	<b>\$ 775,733</b>	<b>\$ 858,352</b>	<b>\$ 854,326</b>	<b>\$ 42,089</b>	<b>5%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 580,767</b>	<b>\$ 642,149</b>	<b>\$ 642,149</b>	<b>\$ 605,646</b>	<b>\$ 634,119</b>	<b>\$ 634,119</b>	<b>\$ (8,030)</b>	<b>-1%</b>
<b>5 - Expenses</b>								
51 - Certificated Salaries	\$ 179,347	\$ 274,208	\$ 279,065	\$ 202,820	\$ 276,073	\$ 370,083	\$ 91,018	33%
52 - Classified Salaries	176,815	160,982	249,063	208,747	161,202	202,762	(46,301)	-19%
53 - Employee Benefits	111,299	176,714	184,003	129,910	187,164	191,562	7,559	4%
54 - Supplies and Materials	7,267	23,164	30,133	5,357	27,618	25,618	(4,515)	-15%
55 - Other Operating Exp & Serv	13,447	172,043	73,105	8,693	201,419	56,488	(16,617)	-23%
56 - Capital Outlay	539	5,000	5,000	0	5,000	5,000	0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 488,714</b>	<b>\$ 812,111</b>	<b>\$ 820,368</b>	<b>\$ 555,527</b>	<b>\$ 858,476</b>	<b>\$ 855,126</b>	<b>\$ 34,758</b>	<b>4%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 488,714</b>	<b>\$ 812,111</b>	<b>\$ 820,368</b>	<b>\$ 555,527</b>	<b>\$ 858,476</b>	<b>\$ 855,126</b>	<b>\$ 34,758</b>	<b>4%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 170,087	\$ 1	\$ (8,132)	\$ 220,207	\$ (124)	\$ (801)	\$ 7,331	-90%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 18 - STUDENT HEALTH FEES FUND

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<i>Beginning Fund Balance, July 1st</i>	\$ 118,966	\$ 119,091	\$ 119,091	\$ 204,370	\$ 171,413	\$ 52,322	44%
<b>48 - Revenues</b>							
486 - State Revenue	\$ 10,000	\$ 10,000	\$ 1,221	\$ 10,000	\$ 10,000	\$ 0	0%
48876 - Health Fees	\$ 290,483	\$ 290,483	\$ 265,777	\$ 290,483	\$ 290,483	\$ 0	0%
<b>TOTAL STATE REVENUES</b>	<b>\$ 300,483</b>	<b>\$ 300,483</b>	<b>\$ 266,998</b>	<b>\$ 300,483</b>	<b>\$ 300,483</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 419,449</b>	<b>\$ 419,574</b>	<b>\$ 386,089</b>	<b>\$ 504,853</b>	<b>\$ 471,896</b>	<b>\$ 52,322</b>	<b>12%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 300,483</b>	<b>\$ 300,483</b>	<b>\$ 266,998</b>	<b>\$ 300,483</b>	<b>\$ 300,483</b>	<b>\$ 0</b>	<b>0%</b>
<b>5 - Expenses</b>							
51 - Certificated Salaries	\$ 125,713	\$ 126,848	\$ 54,573	\$ 125,713	\$ 217,344	\$ 90,496	71%
52 - Classified Salaries	75,994	147,203	104,577	75,994	116,285	(30,918)	-21%
53 - Employee Benefits	87,677	93,151	41,475	92,727	101,062	7,911	8%
54 - Supplies and Materials	10,000	17,000	5,357	20,000	18,000	1,000	6%
55 - Other Operating Exp & Serv	120,065	37,582	8,693	190,419	21,415	(16,167)	-43%
<b>TOTAL EXPENSES</b>	<b>\$ 419,449</b>	<b>\$ 421,783</b>	<b>\$ 214,676</b>	<b>\$ 504,853</b>	<b>\$ 474,106</b>	<b>\$ 52,323</b>	<b>12%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 419,449</b>	<b>\$ 421,783</b>	<b>\$ 214,676</b>	<b>\$ 504,853</b>	<b>\$ 474,106</b>	<b>\$ 52,323</b>	<b>12%</b>



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 18 - STUDENT HEALTH FEES FUND

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% REVISED BUDGET
<i>Beginning Fund Balance, July 1st</i>	\$ 50,997	\$ 50,997	\$ 50,997	\$ 19,988	\$ 48,794	\$ (2,203)	-4%
<b>48 - Revenues</b>							
486 - State Revenue	\$ 5,000	\$ 5,000	\$ 8,162	\$ 5,000	\$ 5,000	\$ 0	0%
48876 - Health Fees	\$ 336,666	\$ 332,666	\$ 328,053	\$ 328,636	\$ 324,636	\$ (8,030)	-2%
48890 - Other Local Income	0	4,000	2,433	0	4,000	0	0%
<b>TOTAL STATE REVENUES</b>	<b>\$ 341,666</b>	<b>\$ 341,666</b>	<b>\$ 338,648</b>	<b>\$ 333,636</b>	<b>\$ 333,636</b>	<b>\$ (8,030)</b>	<b>-2%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 392,663</b>	<b>\$ 392,663</b>	<b>\$ 389,645</b>	<b>\$ 353,624</b>	<b>\$ 382,430</b>	<b>\$ (10,233)</b>	<b>-3%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 341,666</b>	<b>\$ 341,666</b>	<b>\$ 338,648</b>	<b>\$ 333,636</b>	<b>\$ 333,636</b>	<b>\$ (8,030)</b>	<b>-2%</b>
<b>5 - Expenses</b>							
51 - Certificated Salaries	\$ 148,495	\$ 152,217	\$ 148,246	\$ 150,360	\$ 152,739	\$ 522	0%
52 - Classified Salaries	84,988	101,860	104,169	85,208	86,477	(15,383)	-15%
53 - Employee Benefits	89,037	90,852	88,435	94,437	90,500	(352)	0%
54 - Supplies and Materials	13,164	13,133	0	7,618	7,618	(5,515)	-42%
55 - Other Operating Exp & Serv	51,978	35,523	0	11,000	35,073	(450)	-1%
56 - Capital Outlay	5,000	5,000	0	5,000	5,000	0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 392,662</b>	<b>\$ 398,585</b>	<b>\$ 340,851</b>	<b>\$ 353,623</b>	<b>\$ 381,020</b>	<b>\$ (17,565)</b>	<b>-4%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 392,662</b>	<b>\$ 398,585</b>	<b>\$ 340,851</b>	<b>\$ 353,623</b>	<b>\$ 381,020</b>	<b>\$ (17,565)</b>	<b>-4%</b>

**CAPITAL/BOND  
PROJECT FUNDS**

## **CAPITAL / BOND PROJECT FUNDS**

### **Funds 36, 40, 42,44, 45, 46,47 and 49**

The revenues in the Capital Outlay Fund 36 are received from redevelopment agency pass-through funds and capital outlay fees (local revenues) and are to be spent on minor capital projects. Beginning in FY 2013-2014, the District began to receive funding as a result of Proposition 39 - the Clean Energy Act. These funds were to be spent on energy-efficiency projects designed to reduce the District's carbon footprint. Recognized as State revenues, these funds were completely spent-out in FY 2018-2019.

In November 2010, the voters reaffirmed their commitment to the District with the passage of an additional local general obligation bond authorization known as Measure G - 2010 in the amount of \$269 million. Then again, in November 2016, the voters expressed their generosity and commitment to the District with the passage of Measure X, which provided an additional funding authorization of \$748 million.

The aforementioned local general obligation bond programs 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.

Fund 42 has been established to track expenditures related to the Measure G-2010 Series B bond program (otherwise known as the technology and scheduled maintenance [or small capital repairs] endowment). Fund 44 was established to track revenues and expenditures related to the sale of the Series D for the Measure G-2010 bond program, which is the final series of the program. In FY2019-2020, Fund 44 was completely spent down to a \$0 balance; thus completing the Measure G-2010 Series D bond program.

Fund 45 has been established to track expenditures related to Measure X Series A and Fund 46 has been established to track expenditures related to Measure X Series A-1 (which are taxable bonds.) Fund 47 illustrated the remaining authorization of \$663 million in bonds yet to be sold. In FY 2019-2020 the \$663 million in Fund 47 was distributed accordingly: Fund 47 (Measure X Series B) - \$225M new bond sale June 2020; Fund 49 (Measure X Series B-1) - \$200M new bond sale June 2020; and Fund 40 - \$238 million remaining for future bond sale.

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 36 - CAPITAL PROJECTS FUND

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 7,168,212	\$ 7,168,212	\$ 7,168,212	\$ 9,001,909	\$ 9,017,220	\$ 1,849,009	26%
<b>48 - Revenues</b>							
48860 - Interest	\$ 75,000	\$ 75,000	\$ 50,832	\$ 75,000	\$ 50,000	\$ (25,000)	-33%
48880 - Capital Outlay Fees	59,000	59,000	131,604	59,000	59,000	0	0%
48890 - Other Local Income	2,272,820	2,707,950	2,708,006	2,802,728	2,762,025	54,075	2%
<b>TOTAL REVENUES</b>	<b>\$ 2,406,820</b>	<b>\$ 2,841,950</b>	<b>\$ 2,890,442</b>	<b>\$ 2,936,728</b>	<b>\$ 2,871,025</b>	<b>\$ 29,075</b>	<b>1%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 9,575,031</b>	<b>\$ 10,010,162</b>	<b>\$ 10,058,653</b>	<b>\$ 11,938,637</b>	<b>\$ 11,888,245</b>	<b>\$ 1,878,084</b>	<b>19%</b>
<b>5 - Expenses</b>							
<u>State Scheduled Maintenance</u>							
Districtwide State Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 150,000	\$ 150,000	
Subtotal State Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 150,000	\$ 150,000	
<u>Local Projects</u>							
32137 - Sequoia Renovation/Biology	\$ 0	\$ 57,770	\$ 57,700	\$ 0	\$ 0	\$ (57,770)	-100%
34702 - Parking Infrastructure	4,792	3,992	0	0	0	(3,992)	-100%
62501 - SJCC Campus Modernization/Beautification	160,000	160,000	0	300,000	300,000	140,000	88%
62506 - DO Renovation/Beautification	0	80,000	0	350,000	350,000	270,000	338%
62514 - EVC Campus Modernization/Beautification	160,000	160,000	0	300,000	300,000	140,000	88%
62535 - DW Scheduled Maintenance	125,000	554,197	489,278	375,000	375,000	(179,197)	-32%
62565 - Surplus Land Development Project	100,000	490,000	204,816	280,000	280,000	(210,000)	-43%
62531 - EVC Scheduled Maintenance Project	0	13,033	7,658	0	0	(13,033)	-100%
56XXX - Equipment	59,000	59,000	14,558	197,000	197,000	138,000	234%
62599 - Downtown SJ Beautification	0	6,150	6,139	90,000	90,000	83,850	1363%
96021 - Emergency Preparedness	0	450,000	185,693	225,000	325,000	(125,000)	-28%
Subtotal Local Projects	\$ 608,792	\$ 2,034,142	\$ 965,842	\$ 2,117,000	\$ 2,217,000	\$ 182,858	9%
<u>Project Administration - Personnel</u>							
3999X - Classified Salaries	15,286	15,536	15,950	150,000	15,811	275	2%
3999X - Classified MSC Salaries	14,593	14,593	0	125,000	14,956	363	2%
3999X - Employee Benefits	19,153	19,153	11,649	96,250	19,693	540	3%
Subtotal Project Administration - Personnel	\$ 49,032	\$ 49,282	\$ 27,599	\$ 371,250	\$ 50,460	\$ 1,178	2%
<u>Project Administration - Non - Personnel</u>							
39994 - Program Management Services	\$ 25,047	\$ 71,256	\$ 47,992	\$ 100,851	\$ 100,851	\$ 29,595	42%
Subtotal Project Administration - Non - Personnel	\$ 25,047	\$ 71,256	\$ 47,992	\$ 100,851	\$ 100,851	\$ 29,595	42%
<b>TOTAL EXPENSES</b>	<b>\$ 682,871</b>	<b>\$ 2,154,680</b>	<b>\$ 1,041,433</b>	<b>\$ 2,739,101</b>	<b>\$ 2,518,311</b>	<b>\$ 363,631</b>	<b>17%</b>
<u>Contingency</u>	\$ 8,892,161	\$ 8,920,758	\$ 0	\$ 1,250,000	\$ 1,250,000	\$ (7,670,758)	-86%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 36 - CAPITAL PROJECTS FUND

<b>Consolidated</b>	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 9,575,032</b>	<b>\$ 11,075,438</b>	<b>\$ 1,041,433</b>	<b>\$ 3,989,101</b>	<b>\$ 3,768,311</b>	<b>\$ (7,307,127)</b>	<b>-66%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	<i>\$ (0)</i>	<i>\$ (1,065,277)</i>	<i>\$ 9,017,220</i>	<i>\$ 7,949,536</i>	<i>\$ 8,119,934</i>	<i>\$ 9,185,211</i>	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 36 - CAPITAL PROJECTS FUND

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenues</b>							
48860 - Interest	\$ 75,000	\$ 75,000	\$ 50,832	\$ 75,000	\$ 50,000	\$ 0	0%
48890 - Other Local Income	2,272,820	2,707,950	2,708,006	2,802,728	2,762,025	94,778	3%
<b>TOTAL REVENUES</b>	<b>\$ 2,347,820</b>	<b>\$ 2,782,950</b>	<b>\$ 2,758,838</b>	<b>\$ 2,877,728</b>	<b>\$ 2,812,025</b>	<b>\$ 29,075</b>	<b>1%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 2,347,820</b>	<b>\$ 2,782,950</b>	<b>\$ 2,758,838</b>	<b>\$ 2,877,728</b>	<b>\$ 2,812,025</b>	<b>\$ 29,075</b>	<b>1%</b>
<b>5 - Expenses</b>							
<u>State Scheduled Maintenance</u>							
Districtwide State Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 150,000	\$ 150,000	
Subtotal State Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 150,000	\$ 150,000	
<u>Local Projects</u>							
34702 - Parking Infrastructure	\$ 4,792	\$ 3,992	\$ 0	\$ 0	\$ 0	\$ (3,992)	-100%
62535 - DW Scheduled Maintenance	125,000	554,197	489,278	375,000	375,000	(179,197)	-32%
62565 - Surplus Land Development Project	100,000	490,000	204,816	280,000	280,000	(210,000)	-43%
56XXX - Equipment	0	0	0	125,000	125,000	125,000	
62599 - Downtown SJ Beautification	0	0	0	75,000	75,000	75,000	
96021 - Emergency Preparedness	0	450,000	185,693	225,000	325,000	(125,000)	
Subtotal Local Projects	\$ 229,792	\$ 1,498,189	\$ 879,787	\$ 1,080,000	\$ 1,180,000	\$ (318,189)	-21%
<u>Project Administration - Non - Personnel</u>							
39994 - Program Management Services	\$ 25,047	\$ 25,851	\$ 25,851	\$ 25,851	\$ 25,851	\$ 0	0%
Subtotal Project Administration - Non - Personnel	\$ 25,047	\$ 25,851	\$ 25,851	\$ 25,851	\$ 25,851	\$ 0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 254,839</b>	<b>\$ 1,524,040</b>	<b>\$ 905,638</b>	<b>\$ 1,255,851</b>	<b>\$ 1,355,851</b>	<b>\$ (168,189)</b>	<b>-11%</b>
<u>Contingency</u>	\$ 8,892,161	\$ 8,920,758	\$ 0	\$ 1,250,000	\$ 1,250,000	\$ (7,670,758)	-86%
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 9,147,000</b>	<b>\$ 10,444,798</b>	<b>\$ 905,638</b>	<b>\$ 2,505,851</b>	<b>\$ 2,605,851</b>	<b>\$ (7,838,947)</b>	<b>-75%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 36 - CAPITAL PROJECTS FUND

District Services	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>5 - Expenses</b>							
<u>Local Projects</u>							
62506 - DO Renovation/Beautification	\$ 0	\$ 80,000	\$ 0	\$ 350,000	\$ 350,000	\$ 270,000	
62599 - Downtown SJ Beautification	0	6,150	6,139	15,000	15,000	8,850	144%
Subtotal Local Projects	\$ 0	\$ 86,150	\$ 6,139	\$ 365,000	\$ 365,000	\$ 278,850	324%
<u>Project Administration - Personnel</u>							
3999X - Classified Salaries	15,286	15,536	15,950	150,000	15,811	275	2%
3999X - Classified MSC Salaries	14,593	14,593	0	125,000	14,956	363	2%
3999X - Employee Benefits	19,153	19,153	11,649	96,250	19,693	540	3%
Subtotal Project Administration - Personnel	\$ 49,032	\$ 49,282	\$ 27,599	\$ 371,250	\$ 50,460	\$ 1,178	2%
<u>Project Administration - Non - Personnel</u>							
39994 - Program Management Services	\$ 0	\$ 45,405	\$ 22,141	\$ 75,000	\$ 75,000	\$ 29,595	65%
Subtotal Project Administration - Non - Personnel	\$ 0	\$ 45,405	\$ 22,141	\$ 75,000	\$ 75,000	\$ 29,595	65%
<b>TOTAL EXPENSES</b>	<b>\$ 49,032</b>	<b>\$ 180,837</b>	<b>\$ 55,879</b>	<b>\$ 811,250</b>	<b>\$ 490,460</b>	<b>\$ 309,623</b>	<b>171%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 49,032</b>	<b>\$ 180,837</b>	<b>\$ 55,879</b>	<b>\$ 811,250</b>	<b>\$ 490,460</b>	<b>\$ 309,623</b>	<b>171%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 36 - CAPITAL PROJECTS FUND

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenues</b>							
48880 - Capital Outlay Fees	\$ 36,000	\$ 36,000	\$ 84,812	\$ 36,000	\$ 36,000	\$ 0	\$ 0
<b>TOTAL REVENUES</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 84,812</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 84,812</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>5 - Expenses</b>							
<u>Local Projects</u>							
62501 - SJCC Campus Modernization/Beautification	\$ 160,000	160,000	0	300,000	300,000	140,000	88%
56XXX - Equipment	36,000	36,000	0	36,000	36,000	0	0%
Subtotal Local Projects	\$ 196,000	\$ 196,000	\$ 0	\$ 336,000	\$ 336,000	\$ 140,000	71%
<b>TOTAL EXPENSES</b>	<b>\$ 196,000</b>	<b>\$ 196,000</b>	<b>\$ 0</b>	<b>\$ 336,000</b>	<b>\$ 336,000</b>	<b>\$ 140,000</b>	<b>71%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 196,000</b>	<b>\$ 196,000</b>	<b>\$ 0</b>	<b>\$ 336,000</b>	<b>\$ 336,000</b>	<b>\$ 140,000</b>	<b>71%</b>



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 36 - CAPITAL PROJECTS FUND

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenues</b>							
48880 - Capital Outlay Fees	\$ 23,000	\$ 23,000	\$ 46,792	\$ 23,000	\$ 23,000	0	0%
<b>TOTAL REVENUES</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ 46,792</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ 46,792</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>5 - Expenses</b>							
<u>Local Projects</u>							
32137 - Sequoia Renovation/Biology	\$ 0	\$ 57,770	\$ 57,700	\$ 0	\$ 0	(57,770)	
62514 - EVC Campus Modernization/Beautification	160,000	160,000	0	300,000	300,000	140,000	88%
62531 - EVC Scheduled Maintenance Project	0	13,033	7,658	0	0	(13,033)	-100%
56XXX - Equipment	23,000	23,000	14,558	36,000	36,000	13,000	57%
Subtotal Local Projects	\$ 183,000	\$ 253,803	\$ 79,916	\$ 336,000	\$ 336,000	\$ 82,197	32%
<b>TOTAL EXPENSES</b>	<b>\$ 183,000</b>	<b>\$ 253,803</b>	<b>\$ 79,916</b>	<b>\$ 336,000</b>	<b>\$ 336,000</b>	<b>\$ 82,197</b>	<b>32%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 183,000</b>	<b>\$ 253,803</b>	<b>\$ 79,916</b>	<b>\$ 336,000</b>	<b>\$ 336,000</b>	<b>\$ 82,197</b>	<b>32%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 21,746,790	\$ 21,746,790	\$ 21,746,790	\$ 21,863,722	\$ 22,145,712	\$ 398,923	2%
<b>48 - Revenues</b>							
48860 - Interest	\$ 72,951	\$ 116,255	\$ 11,106	\$ 10,446	\$ 200	\$ (116,055)	-100%
48862 - Other Investment Income	58,110	58,110	396,678	0	0	(58,110)	-100%
<b>TOTAL REVENUES</b>	<b>\$ 131,061</b>	<b>\$ 174,365</b>	<b>\$ 407,783</b>	<b>\$ 10,446</b>	<b>\$ 200</b>	<b>\$ (174,165)</b>	<b>-100%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 21,877,851</b>	<b>\$ 21,921,154</b>	<b>\$ 22,154,573</b>	<b>\$ 21,874,168</b>	<b>\$ 22,145,912</b>	<b>\$ 224,758</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	\$ 5,467,128	\$ 0	\$ 5,468,543	\$ 5,468,543	\$ 1,415	0%
31705 - IT and Tech Equipment - SJCC	5,468,543	5,467,128	0	5,468,543	5,468,543	1,415	0%
Subtotal San Jose City College Project List	\$ 10,937,086	\$ 10,934,257	\$ 0	\$ 10,937,086	\$ 10,937,086	\$ 2,829	0%
<u>Evergreen Valley College Project List</u>							
32318 - Small Capital Repairs - Facilities Upgrades - EVC	\$ 5,468,541	\$ 5,467,127	\$ 0	\$ 5,468,541	\$ 5,468,541	\$ 1,414	0%
32705 - IT and Tech Equipment - EVC	5,468,541	5,467,127	0	5,468,541	5,468,541	1,414	0%
Subtotal Evergreen Valley College Project List	\$ 10,937,082	\$ 10,934,253	\$ 0	\$ 10,937,082	\$ 10,937,082	\$ 2,829	0%
<u>Project Administration - Non-Personnel</u>							
39999 - Election/Legal/EIR/DO Labor and Related	\$ 3,683	\$ 43,304	\$ 8,861	\$ 0	\$ 28,785	\$ (14,518)	-34%
Subtotal Project Administration - Non-Personnel	\$ 3,683	\$ 43,304	\$ 8,861	\$ 0	\$ 28,785	\$ (14,518)	-34%
<b>TOTAL EXPENSES</b>	<b>\$ 21,877,851</b>	<b>\$ 21,911,814</b>	<b>\$ 8,861</b>	<b>\$ 21,874,168</b>	<b>\$ 21,902,953</b>	<b>\$ (8,860)</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 21,877,851</b>	<b>\$ 21,911,814</b>	<b>\$ 8,861</b>	<b>\$ 21,874,168</b>	<b>\$ 21,902,953</b>	<b>\$ (8,860)</b>	<b>0%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 9,341	\$ 22,145,712	\$ 0	\$ 242,959	\$ 233,618	2501%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 7,928,257	\$ 7,928,257	\$ 7,928,257	\$ (0)	\$ (0)	\$ (7,928,257)	-100%
<b>48 - Revenues</b>							
48860 - Interest	\$ 408,373	\$ 273,670	\$ 102,612	\$ 0	\$ 0	\$ (273,670)	-100%
<b>TOTAL REVENUES</b>	<b>\$ 408,373</b>	<b>\$ 273,670</b>	<b>\$ 102,612</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (273,670)</b>	<b>-100%</b>
	<b>\$ 8,336,630</b>	<b>\$ 8,201,927</b>	<b>\$ 8,030,869</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (8,201,927)</b>	<b>-100%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 408,373</b>	<b>\$ 273,670</b>	<b>\$ 102,612</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (273,670)</b>	<b>-100%</b>

## 5 - Expenses

### San Jose City College Project List

31114 - Demolition and Site Preparations for New CTE	\$ 387,702	\$ 435,631	\$ 435,631	\$ 0	\$ 0	\$ (435,631)	-100%
31122 - Group II Equipment	779,369	1,140,858	1,140,858	0	0	(1,140,858)	-100%
31125 - New Gym Sitework and Auxiliary Buildings	280,111	108,767	108,767	0	0	(108,767)	-100%
31129 - New Maintenance and Operations Building	0	52,736	52,736	0	0	(52,736)	-100%
31130 - Theater Accessibility and Entrance Improvements	60,581	57,022	57,022	0	0	(57,022)	-100%
31131 - San Jose-Evergreen Community College Extension	23,875	(35,416)	(35,416)	0	0	35,416	-100%
31132 - New CTE Building	82,194	126,958	126,958	0	0	(126,958)	-100%
31133 - New Swing Space Project	8,860	373,124	373,124	0	0	(373,124)	-100%
31134 - Storm Water Management Remediation	735,530	403,463	403,463	0	0	(403,463)	-100%
31135 - Fume Hood Upgrades	118,646	24,879	24,879	0	0	(24,879)	-100%
31151 - Library Interior Upgrades	284,634	106,473	106,473	0	0	(106,473)	-100%
31152 - Campus-wide Painting - SJCC	0	35,728	35,728	0	0	(35,728)	-100%
31164 - Campus HVAC Phase II	161,197	13,099	13,099	0	0	(13,099)	-100%
31309 - SJCC Vehicles	0	28,657	28,657	0	0	(28,657)	-100%
31312 - SJECC Extension- Irrigation	155,479	237,173	237,173	0	0	(237,173)	-100%
31320 - Parking Lot and Street Repairs - Phase II	528,288	574,933	574,933	0	0	(574,933)	-100%
31322 - Access Control	36,974	9,131	9,131	0	0	(9,131)	-100%
31323 - Relocate Adaptive PE	62,249	6,121	6,121	0	0	(6,121)	-100%
31328 - Wayfinding, Signage and Site Fencing	17,013	4,760	4,760	0	0	(4,760)	-100%
31330 - Audio Visual Systems Improvements	0	(143)	(143)	0	0	143	-100%
31332 - Campus HVAC Equipment & Controls	20,364	(443)	(443)	0	0	443	-100%
31336 - Physical Security PH II	306,905	78,620	78,620	0	0	(78,620)	-100%
31338 - AV Improvements Phase II	213,417	43,896	43,896	0	0	(43,896)	-100%
31339 - Interior Finishes Upgrades	26,585	3,552	3,552	0	0	(3,552)	-100%
31702 - IT Infrastructure Improvements	0	1,056	1,056	0	0	(1,056)	-100%
31703 - Technology Upgrades	38,187	50,264	50,264	0	0	(50,264)	-100%
39999 - Election/Legal/EIR/DO Labor	0	5,056	5,056	0	0	(5,056)	-100%
Subtotal San Jose City College Project List	\$ 4,328,159	\$ 3,885,951	\$ 3,885,951	\$ 0	\$ 0	\$ (3,885,951)	-100%

### Evergreen Valley College Project List

32110 - Roble Demolition - Acacia Alterations	\$ 15,520	\$ 1,010	\$ 1,010	\$ 0	\$ 0	\$ (1,010)	-100%
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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
32122 - EVC Vehicles	0	108,700	108,700	0	0	(108,700)	-100%
32126 - Acacia Renovation Phase III	40,548	286,679	286,679	0	0	(286,679)	-100%
32127 - Gullo Student Space Repurpose and Renovation	92,549	1,259	1,259	0	0	(1,259)	-100%
32128 - Physical Education Accessibility Improvements	12,443	836,060	836,060	0	0	(836,060)	-100%
32129 - Montgomery Hall Interior Updating	27,229	13,380	13,380	0	0	(13,380)	-100%
32130 - Fieldhouse Accessibility Improvements	8,858	898,048	898,048	0	0	(898,048)	-100%
32145 - Gullo 2nd Floor - Student Services Center Renovation	0	545,605	545,605	0	0	(545,605)	-100%
32146 - MS3 Exterior Stair Lighting	12,054	23,464	23,464	0	0	(23,464)	-100%
32307 - Small Capital Repairs	39,910	606,644	606,644	0	0	(606,644)	-100%
32315 - Parking Lot Remediation- Phase II	12,342	4,390	4,390	0	0	(4,390)	-100%
32319 - EVC Utility Updating & Mapping	26,531	2,686	2,686	0	0	(2,686)	-100%
32602 - Group II Equipment	0	279,018	279,018	0	0	(279,018)	-100%
32702 - IT Infrastructure Improvements	29	0	0	0	0	0	
32703 - Technology Upgrades	309,795	205,832	205,832	0	0	(205,832)	-100%
Subtotal Evergreen Valley College Project List	\$ 597,887	\$ 3,812,773	\$ 3,812,773	\$ 0	\$ 0	\$ (3,812,773)	-100%
<u>District Services and Districtwide Project List</u>							
25103 - Energy Efficiency - Clean Energy	\$ 0	\$ 1,648	\$ 1,648	\$ 0	\$ 0	\$ (1,648)	-100%
39301 - New District Services Building	0	0	0	0	0	0	
39302 - Demolition of San Felipe DO and South Bay Academy	22,018	644,161	644,161	0	0	(644,161)	-100%
39312 - Police Safety Communication Upgrade	1,522	18,220	18,220	0	0	(18,220)	-100%
39313 - ADA Transition Plan Assessment	76,013	0	0	0	0	0	
39704 - Enterprise Resource Planning Conversion	155,165	0	0	0	0	0	
39705 - Infrastructure Upgrade	120,001	(48)	(48)	0	0	48	-100%
39707 - District Services Printing & Digital Imaging	60	0	0	0	0	0	
Subtotal District Services and Districtwide Project List	\$ 374,780	\$ 663,981	\$ 663,981	\$ 0	\$ 0	\$ (663,981)	-100%
<u>Project Administration - Personnel</u>							
39999 - Classified Salaries	\$ 240,842	\$ 71,068	\$ 73,086	\$ 0	\$ 0	\$ (71,068)	-100%
39999 - Classified Salaries MSC	226,740	22,410	22,410	0	0	(22,410)	-100%
39999 - Employee Benefits	304,068	67,150	68,703	0	0	(67,150)	-100%
Subtotal Project Administration - Personnel	\$ 771,650	\$ 160,627	\$ 164,198	\$ 0	\$ 0	\$ (160,627)	-100%
<u>Project Administration - Non-Personnel</u>							
39905 - Management and Related Costs	\$ 357,249	\$ (311,535)	\$ (311,535)	\$ 0	\$ 0	\$ 311,535	-100%
39999 - Election/Legal/EIR/DO Labor and Related	1,321,815	(180,928)	(184,499)	0	0	180,928	-100%
Subtotal Project Administration - Non-Personnel	\$ 1,679,064	\$ (492,463)	\$ (496,034)	\$ 0	\$ 0	\$ 492,463	-100%
<b>TOTAL EXPENSES</b>	<b>\$ 7,751,540</b>	<b>\$ 8,030,869</b>	<b>\$ 8,030,869</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (8,030,869)</b>	<b>-100%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 7,751,540</b>	<b>\$ 8,030,869</b>	<b>\$ 8,030,869</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (8,030,869)</b>	<b>-100%</b>
Estimated Ending Fund Balance, June 30th	\$ 585,089	\$ 171,058	\$ (0)	\$ (0)	\$ (0)	\$ (171,058)	-100%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 32,853,217	\$ 32,853,217	\$ 32,853,217	\$ 21,248,071	\$ 13,557,755	\$ (19,295,462)	-59%
<b>48 - Revenues</b>							
48860 - Interest	\$ 748,897	\$ 717,298	\$ 527,353	\$ 350,000	\$ 350,000	\$ (367,298)	-51%
<b>TOTAL REVENUES</b>	<b>\$ 748,897</b>	<b>\$ 717,298</b>	<b>\$ 527,353</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ (367,298)</b>	<b>-51%</b>
<b>TOTAL BUDGET RESOURCES W/ FUND BALANCE</b>	<b>\$ 33,602,114</b>	<b>\$ 33,570,515</b>	<b>\$ 33,380,570</b>	<b>\$ 21,598,071</b>	<b>\$ 13,907,755</b>	<b>\$ (19,662,760)</b>	<b>-59%</b>

## 5 - Expenses

### San Jose City College Project List

31114 - Demolition and Site Preparations for New CTE	\$ 1,500,000	\$ 852,420	\$ 516,359	\$ 535,247	\$ 336,061	\$ (516,359)	\$ (1)
31122 - Group II Equipment	1,620,459	546,990	482,173	285,739	64,817	(482,173)	-88%
31125 - New Gym Sitework and Auxiliary Buildings	0	120,390	92,252	11,686	28,138	(92,252)	-77%
31129 - New Maintenance and Operations Building	960,960	1,393,642	528,609	644,912	865,033	(528,609)	-38%
31130 - Theater Improvements	750,000	1,180,845	685,021	922,532	495,824	(685,021)	-58%
31131 - San Jose-Evergreen Community College Extension	0	43,886	17,879	2,445	26,008	(17,879)	-41%
31132 - Career Education Complex	1,500,000	733,944	212,632	661,185	521,313	(212,632)	-29%
31133 - New Swing Space Project	1,077,969	163,978	91,478	19,191	72,500	(91,478)	-56%
31134 - Storm Water Management Remediation	0	391,928	358,707	34,495	33,221	(358,707)	-92%
31135 - Science Building Mechanical Upgrade	355,358	1,666,788	453,734	1,609,727	1,213,054	(453,734)	-27%
31150 - ADA Improvements	75,000	21,149	12,619	64,190	8,530	(12,619)	-60%
31151 - Library Interior Upgrades	1,773,327	432,792	425,516	86,270	12,530	(420,262)	-97%
31152 - Campus-wide Painting - SJCC	1,200,000	1,266,807	1,266,807	72,913	0	(1,266,807)	-100%
31153 - Technology Building Renovation	460,224	5,214	0	5,214	5,214	0	0%
31155 - Entrance Door Replacement	351,198	243,198	139,576	248,076	103,623	(139,576)	-57%
31156 - Student Services Resource and Drop	551,729	231,729	132,371	223,311	99,357	(132,371)	-57%
31157 - Campus Lighting Upgrades	40,521	18,857	1,886	23,018	16,971	(1,886)	-10%
31158 - Admissions and Records	49,022	3,022	3,022	0	0	(3,022)	-100%
31159 - Site Utility and Topography	317,063	237,372	202,950	98,730	34,422	(202,950)	-85%
31160 - Telecomm Master Plan	150,000	6,087	4,231	6,087	1,856	(4,231)	-70%
31161 - Child Development Center- Phase I	400,000	38,745	32,667	21,194	6,078	(32,667)	-84%
31162 -Student Center Improvements	400,000	174,790	105,960	126,856	68,831	(105,960)	-61%
31163 - Softball Field Renovation	200,000	320,556	253,683	195,279	66,873	(253,683)	-79%
31164 - Campus HVAC Phase II	0	93,888	55,929	117,710	37,959	(55,929)	-60%
31165- Jaguar Multicultural Center	200,000	153,821	89,700	142,935	64,121	(89,700)	-58%
31166 -Track & Field Renovation	0	37,148	10,566	53,164	26,582	(10,566)	-28%
31167 - Central Plant Renovation	0	334,228	131,624	278,274	202,604	(131,624)	-39%
31169 - CEQA Compliance Consulting Services	0	10,120	1,868	0	8,252	(1,868)	-18%
31304 - Small Capital Repairs	150,000	808	808	43,154	0	(808)	-100%
31309 - SJCC Vehicles	100,000	0	0	74,013	0	0	
31310 - Access Control, Intrusion Alarms, & Monitoring Syst.	225,000	378,818	94,705	193,878	284,113	(94,705)	-25%
31312 - SJECC Extension- Irrigation	0	47,210	42,515	10,449	4,695	(42,515)	-90%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
31320 - Parking Lot and Street Repairs - Phase II	0	2,164	2,164	29,581	0	(2,164)	-100%
31322 - Access Control	0	36,993	36,993	9,975	0	(36,993)	-100%
31323 - Relocate Adaptive PE	0	41,567	8,138	50,424	33,430	(8,138)	-20%
31324 - Restroom Fixtures & Plumbing Upgrades	390,187	661,402	338,033	411,971	323,369	(338,033)	-51%
31328 - Wayfinding, Signage and Site Fencing	0	0	0	12,254	0	0	
31330 - Audio Visual Systems Improvements	0	130	130	0	0	(130)	-100%
31332 - Campus HVAC Equipment & Controls	0	0	0	20,765	0	0	
31333 - CTE Improvements	336,882	166	166	1,882	0	(166)	-100%
31336 - Physical Security PH II	0	0	0	4,336	0	0	
31338 - AV Improvements Phase II	0	40,340	32,712	36,601	7,628	(32,712)	-81%
31339 - Interior Finishes Upgrades	0	0	0	26,585	0	0	
31702 - IT Infrastructure Improvements	466,893	489,566	364,934	0	0	(489,566)	
31703 - Technology Upgrades	836,028	0	0	165,633	124,632	124,632	
39999 - Election/Legal/EIR/DO Labor	0	48,895	13,007	0	0	(48,895)	-100%
Subtotal San Jose City College Project List	\$ 16,437,820	\$ 12,472,394	\$ 7,244,122	\$ 7,581,882	\$ 5,197,638	\$ (7,274,756)	-58%
<u>Evergreen Valley College Project List</u>							
32122 - EVC Vehicles	\$ 100,000	\$ 0	\$ (0)	\$ 862	\$ 0	\$ 0	
32126 - Acacia Renovation Phase III	253,077	35,528	18,624	32,561	16,904	(18,624)	-52%
32128 - Physical Education Accessibility Improvements	1,499,116	651,664	653,246	237,184	0	(651,664)	-100%
32129 - Montgomery Hall Interior Updating	0	0	0	27,229	0	0	
32130 - PE ADA Improvements- Pathways / Fieldhouse	676,853	935,078	887,681	563,122	47,397	(887,681)	-95%
32132 - Student Services Center	500,000	1,255,413	342,421	1,098,625	898,093	(357,319)	-28%
32134 - Language Arts Building	725,000	849,775	271,256	750,000	628,518	(221,256)	-26%
32144 - EVC: Campus Painting Project	1,000,000	2,028,283	1,621,988	755,589	440,350	(1,587,933)	-78%
32145 - Gullo 2nd Floor - Student Services Center Renovation	1,425,761	1,384,150	1,338,648	398,806	41,479	(1,342,671)	-97%
32146 - MS3 Exterior Stair Lighting	0	0	0	212	0	0	
32150 - ADA Improvements	0	51,310	17,671	58,357	58,506	7,196	14%
32151 - Campus Environmental Control	358,000	333,775	335,540	32,400	0	(333,775)	-100%
32152 - Gullo II Multipurpose Remodel	0	712,295	502,755	433,784	265,019	(447,276)	-63%
32153 - Sequoia Upgrades / Nursing Addition	0	107,171	41,708	102,731	109,503	2,332	2%
32155 - Cedro Renovation and West Campus ADA Upgrades	0	2,492,835	1,300,061	885,075	1,096,403	(1,396,432)	-56%
32156 - General Education Building	0	202,577	48,266	192,894	199,339	(3,238)	-2%
32157 - Student Activities Center	0	894,281	67,149	103,843	827,132	(67,149)	-8%
32159 - Campus Way Finding / Ground Lighting	0	1,137,875	186,284	271,539	969,630	(168,245)	-15%
32160 - Security Hardware	0	475,000	287,579	443,333	187,421	(287,579)	-61%
32161 - North Fire Lane / ADA	0	826,043	456,125	1,500,000	369,918	(456,125)	-55%
32307 - Small Capital Repairs	300,000	684,473	520,120	400,000	164,353	(520,120)	
32315 - Parking Lot Remediation- Phase II	0	0	0	820	0	0	
32317 - Pavement Preservation / Roadway & Curb Marking	74,603	30,505	29,961	44,642	544	(29,961)	-98%
32319 - EVC Utility Updating & Mapping	100,000	64,557	11,429	77,172	71,153	6,596	10%
32602 - Group II Equipment	300,000	356,955	116,936	13,222	255,063	(101,892)	-29%
32702 - IT Infrastructure Improvements	100,000	0	0	29	0	0	
32703 - Technology Upgrades	0	0	0	148,268	0	0	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

<b>Consolidated</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>FY 2019-2020 REVISED BUDGET</b>	<b>FY 2019-2020 ESTIMATED TOTAL</b>	<b>FY 2020-2021 TENTATIVE BUDGET</b>	<b>FY 2020-2021 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
Subtotal Evergreen Valley College Project List	\$ 7,412,409	\$ 15,509,543	\$ 9,055,449	\$ 8,572,296	\$ 6,646,728	\$ (8,862,815)	-57%
<b>District Services and Districtwide Project List</b>							
25103 - Energy Efficiency - Clean Energy	\$ 0	\$ (40)	\$ (40)	\$ 277	\$ 0	\$ 40	-100%
39301 - New District Services Building	374,294	25,175	25,175	74,032	0	(25,175)	-100%
39302 - Demolition of San Felipe DO and South Bay Academy	1,546,857	669,845	405,774	625,962	264,071	(405,774)	-61%
39303 - District Services Furniture & Equipment	437,470	178,044	138,932	167,336	39,112	(138,932)	-78%
39307 - Vehicle Replacement	250,000	48,659	48,659	69,546	0	(48,659)	-100%
39312 - Police Safety Communication Upgrade	18,716	4,612	0	4,612	4,612	0	0%
39313 - ADA Transition Plan Assessment	290,480	7,587	3,963	32,529	3,623	(3,963)	-52%
39314 - District Office Elevators Safety & Accessibility Upgrades	300,000	238,064	146,332	114,682	91,732	(146,332)	-61%
39315 - District Wide Elevator Assessment	0	10,000	3,646	0	6,354	(3,646)	-36%
39704 - Enterprise Resource Planning Conversion	0	0	0	125,000	0	0	
39705 - Infrastructure Upgrade	0	82,361	82,197	31,625	164	(82,197)	-100%
39707 - District Services Printing & Digital Imaging	90,000	66,814	49,052	90,060	17,762	(49,052)	-73%
39708 - District Services Computer Replacement	300,000	312,920	312,614	88,125	305	(312,614)	-100%
39709 - District Services Network Storage/Servers	750,000	0	0	0	0	0	
39710 - District Services Network Monitoring Appliances	50,000	0	0	0	0	0	
39711 - Security Systems Assessment & Design Consulting SVS.	199,551	178,825	175,018	49,086	3,807	(175,018)	-98%
Subtotal District Services and Districtwide Project List	\$ 4,607,369	\$ 1,822,864	\$ 1,391,321	\$ 1,472,872	\$ 431,543	\$ (1,391,321)	-76%
<b>Project Administration - Personnel</b>							
39999 - Classified Salaries	\$ 165,657	\$ 238,896	\$ 213,539	\$ 457,829	\$ 257,486	\$ 18,590	8%
39999 - Classified Salaries MSC	312,451	334,122	239,503	216,278	0	(334,122)	-100%
39999 - Employee Benefits	287,198	337,496	266,636	482,287	199,377	(138,119)	-41%
Subtotal Project Administration - Personnel	\$ 765,306	\$ 910,514	\$ 719,677	\$ 1,156,394	\$ 456,863	\$ (453,651)	-50%
<b>Project Administration - Non-Personnel</b>							
39905 - Management and Related Costs	\$ 2,500,000	\$ 1,915,847	\$ 1,360,659	\$ 1,700,000	\$ 555,188	\$ (1,360,659)	-71%
39999 - Election/Legal/EIR/DO Labor and Related	728,779	537,820	51,588	343,606	58,207	(479,612)	-89%
Subtotal Project Administration - Non-Personnel	\$ 3,228,779	\$ 2,453,667	\$ 1,412,247	\$ 2,043,606	\$ 613,395	\$ (1,840,271)	-75%
<b>TOTAL EXPENSES</b>	<b>\$ 32,451,683</b>	<b>\$ 33,168,982</b>	<b>\$ 19,822,815</b>	<b>\$ 20,827,050</b>	<b>\$ 13,346,167</b>	<b>\$ (19,822,815)</b>	<b>-60%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 32,451,683</b>	<b>\$ 33,168,982</b>	<b>\$ 19,822,815</b>	<b>\$ 20,827,050</b>	<b>\$ 13,346,167</b>	<b>\$ (19,822,815)</b>	<b>-60%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	<i>\$ 1,150,431</i>	<i>\$ 401,533</i>	<i>\$ 13,557,755</i>	<i>\$ 771,021</i>	<i>\$ 561,588</i>	<i>\$ 160,055</i>	<i>40%</i>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 45,908,914	\$ 45,908,914	\$ 45,908,914	\$ 46,121,080	\$ 42,928,764	\$ (2,980,150)	-6%
<b>48 - Revenues</b>							
48860 - Interest	\$ 921,806	\$ 982,136	\$ 897,862	\$ 649,975	\$ 649,975	\$ (332,161)	-34%
<b>TOTAL REVENUES</b>	<b>\$ 921,806</b>	<b>\$ 982,136</b>	<b>\$ 897,862</b>	<b>\$ 649,975</b>	<b>\$ 649,975</b>	<b>\$ (332,161)</b>	<b>-34%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 46,830,719</b>	<b>\$ 46,891,050</b>	<b>\$ 46,806,775</b>	<b>\$ 46,771,055</b>	<b>\$ 43,578,739</b>	<b>\$ (3,312,311)</b>	<b>-7%</b>
<b>5 - Expenses</b>							
<u>San Jose City College Project List</u>							
31129 - New Maintenance and Operations Building	\$ 0	\$ 0	\$ 0	\$ 9,484,754	\$ 0	\$ 0	
31132 - Career Education Complex	0	0	0	2,000,000	0	0	
31137 - Property Acquisition	9,972,602	9,972,602	0	0	9,972,602	0	0%
31199 - Campus Contingency - San Jose City	0	0	0	5,000,000	0	0	
31310 - Access Control, Intrusion Alarms, & Monitoring Syst.	0	0	0	1,000,000	0	0	
31324 - Restroom Fixtures & Plumbing Upgrades	0	0	0	1,000,000	0	0	
Subtotal San Jose City College Project List	\$ 9,972,602	\$ 9,972,602	\$ 0	\$ 18,484,754	\$ 9,972,602	\$ 0	0%
<u>Evergreen Valley College Project List</u>							
32132 - Student Services Center	\$ 0	\$ 0	\$ 373,488	\$ 7,986,350	\$ 3,728,306	\$ 3,728,306	
32134 - Language Arts Building	0	0	0	3,000,000	0	0	
32138 - Kinesiology, Physical Education and Aquatics (Bldg. #3)	8,000,000	1,521,463	440,122	500,000	118,610	(1,402,853)	-92%
32152 - Gullo II Multipurpose Remodel	0	0	93,629	0	829,253	829,253	
32155 - Cedro Renovation and West Campus ADA Upgrades	0	0	554,532	6,000,000	2,136,649	2,136,649	
32156 - General Education Building	0	0	0	350,000	0	0	
32157 - Student Activities Center	0	0	0	350,000	395,538	395,538	
Subtotal Evergreen Valley College Project List	\$ 8,000,000	\$ 1,521,463	\$ 1,461,771	\$ 18,186,350	\$ 7,208,355	\$ 5,686,892	374%
<u>District Services and Districtwide Project List</u>							
39315 - District Wide Elevator Assessment	\$ 0	\$ 0	\$ 52,545	\$ 0	\$ 452,315	\$ 452,315	
39625 - Ground Lease Debt Relief (15+ years)	7,728,537	7,728,537	406,840	3,000,000	7,321,697	(406,840)	-5%
39705 - Infrastructure Upgrade	0	0	0	0	0	0	
39706 - Technology and Security	18,713,120	25,191,657	1,902,652	5,000,000	15,729,192	(9,462,464)	-38%
39709 - District Services Network Storage/Servers	0	0	0	750,000	0	0	
39710 - District Services Network Monitoring Appliances	0	0	0	50,000	0	0	
Subtotal District Services and Districtwide Project List	\$ 26,441,657	\$ 32,920,194	\$ 2,362,037	\$ 8,800,000	\$ 23,503,204	\$ (9,416,990)	-29%
<u>Project Administration - Non-Personnel</u>							
39905 - Management and Related Costs	\$ 700,000	\$ 1,191,068	\$ 54,203	\$ 0	\$ 1,136,865	\$ (54,203)	-5%
39999 - Election/Legal/EIR/DO Labor and Related	300,000	791,068	0	0	697,358	(93,710)	-12%
Subtotal Project Administration - Non-Personnel	\$ 1,000,000	\$ 1,982,136	\$ 54,203	\$ 0	\$ 1,834,223	\$ (147,913)	-7%
<b>TOTAL EXPENSES</b>	<b>\$ 45,414,259</b>	<b>\$ 46,396,395</b>	<b>\$ 3,878,012</b>	<b>\$ 45,471,104</b>	<b>\$ 42,518,384</b>	<b>\$ (3,878,012)</b>	<b>-8%</b>



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

<b>Consolidated</b>		FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
	<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 45,414,259</b>	<b>\$ 46,396,395</b>	<b>\$ 3,878,012</b>	<b>\$ 45,471,104</b>	<b>\$ 42,518,384</b>	<b>\$ (3,878,012)</b>	<b>-8%</b>
	<i>Estimated Ending Fund Balance, June 30th</i>	<i>\$ 1,416,460</i>	<i>\$ 494,654</i>	<i>\$ 42,928,764</i>	<i>\$ 1,299,951</i>	<i>\$ 1,060,355</i>	<i>\$ 565,700</i>	<i>114%</i>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 663,000,000	\$ 0	\$ 0	\$ 663,000,000	\$ 223,938,399	\$ 223,938,399	
<b>48 - Revenues</b>							
48860 - Interest	\$ 0	\$ 0	\$ 152,339	\$ 0	\$ 600,000	\$ 600,000	
48940 - Sale of Bonds	0	225,000,000	225,000,000	0	0	(225,000,000)	
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 225,000,000</b>	<b>\$ 225,152,339</b>	<b>\$ 0</b>	<b>\$ 600,000</b>	<b>\$ (224,400,000)</b>	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 663,000,000</b>	<b>\$ 225,000,000</b>	<b>\$ 225,152,339</b>	<b>\$ 663,000,000</b>	<b>\$ 224,538,399</b>	<b>\$ (461,601)</b>	<b>0%</b>

## 5 - Expenses

### San Jose City College Project List

31114 - Demolition and Site Preparations for New CTE	\$ 565,761	\$ 1,257,364	\$ 0	\$ 1,257,364	\$ 1,257,364	0	0%
31122 - Group II Equipment	510,934	662,512	7,283	0	655,229	(7,283)	-1%
31125 - New Gym Sitework and Auxiliary Buildings	0	67,648	0	90,000	67,648	0	0%
31129 - New Maintenance and Operations Building	9,351,754	19,038,667	503,653	0	18,535,014	(503,653)	-3%
31130 - Theater Improvements	2,503,755	3,000,000	90	2,000,000	2,999,910	(90)	0%
31131 - San Jose-Evergreen Community College Extension	0	0	0	15,895	0	0	
31132 - Career Education Complex	70,079,161	10,016,114	0	45,000,000	10,016,114	0	0%
31133 - New Swing Space Project	2,082,858	672,080	13,248	2,730,576	658,832	(13,248)	-2%
31135 - Science Building Mechanical Upgrade	0	100,000	0	100,000	0	(100,000)	-100%
31150 - ADA Improvements	425,000	478,851	0	425,000	478,851	0	0%
31151 - Library Interior Upgrades	0	219,686	0	462,828	214,433	(5,254)	-2%
31152 - Campus-wide Painting - SJCC	1,780,831	341	0	1,610,831	341	0	0%
31153 - Technology Building Renovation	2,539,776	2,166,830	0	2,166,830	2,166,830	0	0%
31154 - Kingman Intersection Off-Site & On-Site Improvements	3,500,000	0	0	0	0	0	
31155 - Entrance Door Replacement	0	108,000	0	0	108,000	0	0%
31156 - Student Services Resource and Drop	0	545,871	0	290,000	545,871	0	0%
31157 - Campus Lighting Upgrades	0	21,664	0	15,617	21,664	0	0%
31158 - Admissions and Records	214,643	0	0	0	0	0	
31159 - Site Utility and Topography	0	79,690	0	75,000	79,690	0	0%
31160 - Telecomm Master Plan	0	381,576	85,225	143,913	296,351	(85,225)	-22%
31161 - Child Development Center- Phase I	3,784,086	4,145,341	0	0	4,145,341	0	0%
31162 - Student Center Improvements	5,674,743	2,899,953	0	1,000,000	2,899,953	0	0%
31163 - Softball Field Renovation	2,191,250	1,179,444	214,971	1,179,444	964,473	(214,971)	-18%
31164 - Campus HVAC Phase II	0	189,755	0	0	189,755	0	0%
31165- Jaguar Multicultural Center	7,800,000	16,419,559	0	3,000,000	16,419,559	0	0%
31166 -Track & Field Renovation	0	1,900,687	4,874	1,884,671	1,895,813	(4,874)	0%
31167 - Central Plant Renovation	0	39,665,772	0	5,000,000	39,665,772	0	0%
31168 - Cosmetology, Esthetics, & Reprographics	0	2,201,216	0	0	2,201,216	0	0%
31169 - CEQA Compliance Consulting Services		605,056			605,056	0	0%
31199 - Campus Contingency - San Jose City	172,181,668	0	0	4,000,000	0	0	
31304 - Small Capital Repairs	3,896,494	4,045,687	403	500,000	4,045,284	(403)	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
31309 - SJCC Vehicles	0	74,013	0	0	74,013	0	0%
31310 - Access Control, Intrusion Alarms, & Monitoring Syst.	1,667,036	5,517,232	0	4,664,051	5,517,232	0	0%
31323 - Relocate Adaptive PE	0	15,587	0	0	15,587	0	0%
31324 - Restroom Fixtures & Plumbing Upgrades	0	7,679,967	0	5,750,000	7,679,967	0	0%
31332 - Campus HVAC Equipment & Controls	0	20,765	0	0	20,765	0	0%
31333 - CTE Improvements	0	336,716	0	334,834	336,716	0	0%
31336 - Physical Security PH II	0	0	0	233,326	0	0	0%
31338 - AV Improvements Phase II	0	126,536	0	100,000	126,536	0	0%
31339 - Interior Finishes Upgrades	0	26,585	0	0	26,585	0	0%
31702 - IT Infrastructure Improvements	1,075,000	1,541,893	0	500,000	1,541,893	0	0%
31703 - Technology Upgrades	600,000	940,148	0	250,000	940,148	0	0%
39999 - Election/Legal/EIR/DO Labor	0	0	0	0	159,905	159,905	0%
Subtotal San Jose City College Project List	\$ 292,424,751	\$ 128,348,806	\$ 829,747	\$ 84,780,179	\$ 127,673,711	\$ (675,096)	-1%
<b>Evergreen Valley College Project List</b>							
32122 - EVC Vehicles	\$ 0	\$ 862	\$ 0	\$ 0	\$ 862	\$ 0	0%
32126 - Acacia Renovation Phase III	0	10,000	0	0	10,000	0	0%
32128 - Physical Education Accessibility Improvements	0	108,806	4,065	0	103,158	(5,647)	-5%
32129 - Montgomery Hall Interior Updating	0	27,229	0	0	27,229	0	0%
32132 - Student Services Center	64,122,494	23,010,534	0	67,000,000	23,010,534	0	0%
32134 - Language Arts Building	46,732,172	5,672,787	0	35,000,000	5,672,787	0	0%
32138 - Kinesiology, Physical Education and Aquatics (Bldg. #3)	58,988,563	3,667,100	0	1,456,590	4,599,832	932,732	0%
32144 - EVC: Campus Painting Project	4,497,304	2,101,232	0	1,753,906	2,067,177	(34,055)	-2%
32145 - Gullo 2nd Floor - Student Services Center Renovation	720,000	264,549	0	0	268,572	4,022	2%
32146 - MS3 Exterior Stair Lighting	0	212	0	0	212	0	0%
32150 - ADA Improvements	250,000	198,690	0	175,000	173,823	(24,867)	-13%
32152 - Gullo II Multipurpose Remodel	0	1,774,905	234	1,702,980	796,310	(978,595)	-55%
32153 - Sequoia Upgrades / Nursing Addition	0	8,092,828	0	3,000,000	8,048,789	(44,039)	-1%
32154 - A&R Remodel to Emergency Ops. Center	0	3,750,001	0	3,878,258	3,750,001	0	0%
32155 - Cedro Renovation and West Campus ADA Upgrades	0	7,468,164	8,470	1,789,167	4,814,883	(2,653,281)	-36%
32156 - General Education Building	0	2,797,423	0	5,000,000	2,752,395	(45,028)	-2%
32157 - Student Activities Center	0	4,205,719	0	5,000,000	3,810,181	(395,538)	-9%
32159 - Campus Way Finding / Ground Lighting	0	2,702,424	0	1,183,441	2,684,385	(18,039)	-1%
32161 - North Fire Lane / ADA	0	6,489,956	0	4,813,499	6,489,956	0	0%
32162 - Cesar Chavez Grove	0	0	0	2,366,676	0	0	0%
32163 - Campus-wide Building Signage	0	490,000	47,674	0	442,327	(47,674)	-10%
32164 - EVC CEQA Compliance Consulting	0	384,610	1,462	0	383,148	(1,462)	0%
32299 - Campus Contingency - Evergreen	114,996,692	0	0	0	0	0	0%
32307 - Small Capital Repairs	1,189,285	708,289	14,745	465,607	693,545	(14,745)	-2%
32315 - Parking Lot Remediation- Phase II	0	820	0	0	820	0	0%
32317 - Pavement Preservation / Roadway & Curb Marking	0	44,098	0	0	44,098	0	0%
32319 - EVC Utility Updating & Mapping	63,641	25,616	0	10,000	7,590	(18,025)	-70%
32602 - Group II Equipment	610,310	298,882	2,940	200,000	280,897	(17,985)	-6%
32702 - IT Infrastructure Improvements	2,650,000	0	0	0	0	0	0%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
32703 - Technology Upgrades	0	148,268	0	0	148,268	0	0%
Subtotal Evergreen Valley College Project List	\$ 294,820,460	\$ 74,468,228	\$ 79,589	\$ 134,795,124	\$ 71,104,238	\$ (3,363,990)	-5%
<u>District Services and Districtwide Project List</u>							
25103 - Energy Efficiency - Clean Energy	\$ 0	\$ 277	\$ 0	\$ 0	\$ 277	\$ 0	0%
39301 - New District Services Building	0	349,119	1,038	286,120	\$ 348,081.49	(1,038)	0%
39302 - Demolition of San Felipe DO and South Bay Academy	500,000	316,513	0	0	\$ 316,512.75	0	0%
39303 - District Services Furniture & Equipment	0	759,426	2,112	200,000	\$ 757,314.04	(2,112)	0%
39307 - Vehicle Replacement	100,000	301,341	0	115,000	301,341	0	0%
39312 - Police Safety Communication Upgrade	0	15,626	0	15,626	15,626	0	0%
39313 - ADA Transition Plan Assessment	100,000	458,906	0	430,000	458,906	0	0%
39314 - District Office Elevators Safety & Accessibility Upgrades	900,000	961,936	0	320,401	961,936	0	0%
39315 - District Wide Elevator Assessment	0	737,860	0	0	233,000	(504,860)	-68%
39399 - District & District-wide Contingency	9,755,274	0	0	0	0	0	0%
39699 - Program Contingency	11,600,000	0	0	0	0	0	0%
39704 - Enterprise Resource Planning Conversion	0	155,165	0	30,165	155,165	0	0%
39705 - Infrastructure Upgrade	0	37,640	0	6,179	37,640	0	0%
39706 - Technology and Security	49,086,880	12,033,343	1,455	0	15,920,114	3,886,771	32%
39707 - District Services Printing & Digital Imaging	160,025	183,271	0	160,025	183,271	0	0%
39708 - District Services Computer Replacement	24,107	11,187	0	11,180	11,187	0	0%
39709 - District Services Network Storage/Servers	0	750,000	0	0	750,000	0	0%
39710 - District Services Network Monitoring Appliances	0	50,000	0	0	50,000	0	0%
39711 - Security Systems Assessment & Design Consulting SVS.	0	20,726	0	0	20,726	0	0%
39712 - District-wide Security - Key System Upgrades	0	575,000	0	0	575,000	0	0%
Subtotal District Services and Districtwide Project List	\$ 72,226,286	\$ 17,717,338	\$ 4,605	\$ 1,574,697	\$ 21,096,099	\$ 3,378,761	19%
<u>Project Administration - Personnel</u>							
39999 - Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 110,265	\$ 260,209	\$ 260,209	
39999 - Classified Salaries MSC	0	0	0	435,919	668,346	668,346	
39999 - Employee Benefits	0	0	0	352,262	544,056	544,056	
Subtotal Project Administration - Personnel	\$ 0	\$ 0	\$ 0	\$ 898,446	\$ 1,472,611	\$ 1,472,611	
<u>Project Administration - Non-Personnel</u>							
39905 - Management and Related Costs	\$ 1,529,070	\$ 2,399,267	\$ 0	\$ 1,800,000	\$ 2,399,267	\$ 0	0%
39999 - Election/Legal/EIR/DO Labor and Related	1,999,433	2,066,360	300,000	1,151,554	40,134	(2,026,226)	-98%
Subtotal Project Administration - Non-Personnel	\$ 3,528,503	\$ 4,465,627	\$ 300,000	\$ 2,951,554	\$ 2,439,401	\$ (2,026,226)	-45%
<b>TOTAL EXPENSES</b>	<b>\$ 663,000,000</b>	<b>\$ 225,000,000</b>	<b>\$ 1,213,940</b>	<b>\$ 225,000,000</b>	<b>\$ 223,786,060</b>	<b>\$ (1,213,940)</b>	<b>-1%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 663,000,000</b>	<b>\$ 225,000,000</b>	<b>\$ 1,213,940</b>	<b>\$ 225,000,000</b>	<b>\$ 223,786,060</b>	<b>\$ (1,213,940)</b>	<b>-1%</b>
Estimated Ending Fund Balance, June 30th	\$ 0	\$ 0	\$ 223,938,399	\$ 438,000,000	\$ 752,339	\$ 752,339	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

49 Bond - GENERAL OBLIGATION BOND - MEASURE X 2016 SERIES B-1

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 0	\$ 0	\$ 0	\$ 199,868,413	\$ 199,868,413	\$ 199,868,413	
<b>48 - Revenues</b>							
48860 - Interest	\$ 0	\$ 0	\$ 135,413	\$ 0	\$ 500,000	\$ 500,000	
48940 - Sale of Bonds	0	\$ 200,000,000	\$ 200,000,000	0	0	(200,000,000)	
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 200,000,000</b>	<b>\$ 200,135,413</b>	<b>\$ 0</b>	<b>\$ 500,000</b>	<b>\$ (199,500,000)</b>	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 0</b>	<b>\$ 200,000,000</b>	<b>\$ 200,135,413</b>	<b>\$ 199,868,413</b>	<b>\$ 200,368,413</b>	<b>\$ 368,413</b>	
<b>5 - Expenses</b>							
<u>San Jose City College Project List</u>							
31122 - Group II Equipment	\$ 0	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 0	
31130 - Theater Improvements	0	0	0	5,081,441	0	0	
31132 - Career Education Complex	0	0	0	77,000,000	0	0	
31137 - Property Acquisition	0	0	0	9,972,602	0	0	
31161 - Child Development Center- Phase I	0	0	0	1,300,000	0	0	
31162 -Student Center Improvements	0	0	0	3,000,000	0	0	
31165- Jaguar Multicultural Center	0	0	0	5,000,000	0	0	
31167 - Central Plant Renovation	0	0	0	15,074,850	0	0	
31304 - Small Capital Repairs	0	0	0	3,000,000	0	0	
31324 - Restroom Fixtures & Plumbing Upgrades	0	0	0	750,000	0	0	
Subtotal San Jose City College Project List	\$ 0	\$ 0	\$ 0	\$ 120,678,893	\$ 0	\$ 0	
<u>Evergreen Valley College Project List</u>							
32132 - Student Services Center	\$ 0	\$ 32,545,503	\$ 0	\$ 15,033,903	\$ 32,545,503	\$ 0	
32134 - Language Arts Building	0	33,000,000	0	5,647,605	33,000,000	0	
32153 - Sequoia Upgrades / Nursing Addition	0	23,000,000	0	8,500,000	23,000,000	0	
32156 - General Education Building	0	40,000,000	0	14,500,000	40,000,000	0	
32157 - Student Activities Center	0	20,000,000	0	9,500,000	20,000,000	0	
32299 - Campus Contingency - Evergreen	0	15,597,054	0	0	15,597,054	0	
32702 - IT Infrastructure Improvements	0	2,750,029	0	1,000,000	2,750,029	0	
Subtotal Evergreen Valley College Project List	\$ 0	\$ 166,892,586	\$ 0	\$ 54,181,508	\$ 166,892,586	\$ 0	
<u>District Services and Districtwide Project List</u>							
39314 -District Office Elevators Safety & Accessibility Upgrades	\$ 0	\$ 0	\$ 0	\$ 639,599	\$ 0	\$ 0	
39399 - District & District-wide Contingency	0	9,007,414	0	0	9,007,414	0	
39699 - Program Contingency	0	11,600,000	0	0	11,600,000	0	
39706 - Technology and Security	0	12,200,000	0	20,000,000	12,200,000	0	
Subtotal District Services and Districtwide Project List	\$ 0	\$ 32,807,414	\$ 0	\$ 23,639,599	\$ 32,807,414	\$ 0	
<u>Project Administration - Non-Personnel</u>							
39905 - Management and Related Costs	\$ 0	\$ 0	\$ 0	\$ 750,000	\$ 0	\$ 0	
39999 - Election/Legal/EIR/DO Labor and Related	0	300,000	267,000	750,000	33,000	(267,000)	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

49 Bond - GENERAL OBLIGATION BOND - MEASURE X 2016 SERIES B-1

<b>Consolidated</b>	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
Subtotal Project Administration - Non-Personnel	\$ 0	\$ 300,000	\$ 267,000	\$ 1,500,000	\$ 33,000	\$ (267,000)	
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 200,000,000</b>	<b>\$ 267,000</b>	<b>\$ 200,000,000</b>	<b>\$ 199,733,000</b>	<b>\$ (267,000)</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 0</b>	<b>\$ 200,000,000</b>	<b>\$ 267,000</b>	<b>\$ 200,000,000</b>	<b>\$ 199,733,000</b>	<b>\$ (267,000)</b>	
<i>Estimated Ending Fund Balance, June 30th</i>	<i>\$ 0</i>	<i>\$ (0)</i>	<i>\$ 199,868,413</i>	<i>\$ (131,587)</i>	<i>\$ 635,412</i>	<i>\$ 635,413</i>	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 40- GENERAL OBLIGATION BOND - MEASURE X 2016 Future Fund

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>48 - Revenues</b>							
48942 - Future Sale of Bonds	\$ 0	\$ 238,000,000	\$ 0	\$ 0	\$ 238,000,000	\$ 0	
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 238,000,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (238,000,000)</b>	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 0</b>	<b>\$ 238,000,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (238,000,000)</b>	

## 5 - Expenses

<u>San Jose City College Project List</u>							
31122 - Group II Equipment	\$ 0	\$ 700,000	\$ 0	\$ 880,934	\$ 700,000	\$ 0	
31130 - Theater Improvements	0	4,031,866	0	0	4,031,866	0	
31132 - Career Education Complex	0	131,026,803	0	16,992,797	131,026,803	0	
31161 - Child Development Center- Phase I	0	0	0	2,836,197	0	0	
31162 -Student Center Improvements	0	3,000,000	0	1,839,953	3,000,000	0	
31165- Jaguar Multicultural Center	0	0	0	8,394,443	0	0	
31167 - Central Plant Renovation	0	0	0	19,580,944	0	0	
31168 - Cosmetology, Esthetics, & Reprographics	0	0	0	2,201,216	0	0	
31199 - Campus Contingency - San Jose City	0	30,390,287	0	28,554,477	30,390,287	0	
31304 - Small Capital Repairs	0	0	0	502,683	0	0	
31324 - Restroom Fixtures & Plumbing Upgrades	0	0	0	192,256	0	0	
31702 - IT Infrastructure Improvements	0	0	0	1,041,893	0	0	
31703 - Technology Upgrades	0	0	0	827,000	0	0	
Subtotal San Jose City College Project List	\$ 0	\$ 169,148,957	\$ 0	\$ 83,844,791	\$ 169,148,957	\$ 0	
<u>Evergreen Valley College Project List</u>							
32132 - Student Services Center	\$ 0	\$ 40,051,043	\$ 0	\$ 1,513,735	\$ 35,994,148	\$ (4,056,895)	
32153 - Sequoia Upgrades / Nursing Addition	0	0	0	14,210,736	0	0	
32156 - General Education Building	0	0	0	35,308,058	0	0	
32157 - Student Activities Center	0	9,000,000	0	17,737,993	9,000,000	0	
32299 - Campus Contingency - Evergreen	0	0	0	15,597,054	0	0	
32602 - Group II Equipment	0	0	0	410,310	0	0	
32702 - IT Infrastructure Improvements	0	0	0	1,750,000	0	0	
Subtotal Evergreen Valley College Project List	\$ 0	\$ 49,051,043	\$ 0	\$ 86,527,887	\$ 44,994,148	\$ (4,056,895)	
<u>District Services and Districtwide Project List</u>							
39303 - District Services Furniture & Equipment	\$ 0	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 0	
39307 - Vehicle Replacement	0	0	0	116,795	0	0	
39399 - District & District-wide Contingency	0	0	0	9,755,274	0	0	
39625 - Ground Lease Debt Relief (15+ years)	0	0	0	1,355,600	0	0	
39699 - Program Contingency	0	0	0	11,600,000	0	0	
39706 - Technology and Security	0	17,800,000	0	42,800,000	21,471,587	3,671,587	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 40- GENERAL OBLIGATION BOND - MEASURE X 2016 Future Fund

<b>Consolidated</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>FY 2019-2020 REVISED BUDGET</b>	<b>FY 2019-2020 ESTIMATED TOTAL</b>	<b>FY 2020-2021 TENTATIVE BUDGET</b>	<b>FY 2020-2021 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
Subtotal District Services and Districtwide Project List	\$ 0	\$ 17,800,000	\$ 0	\$ 66,127,669	\$ 21,471,587	\$ 3,671,587	
<b>Project Administration - Non-Personnel</b>							
39905 - Management and Related Costs	\$ 0	\$ 0	\$ 0	\$ 209,728	\$ 0	\$ 0	
39999 - Election/Legal/EIR/DO Labor and Related	0	2,000,000	0	1,289,924	2,385,308	385,308	
Subtotal Project Administration - Non-Personnel	\$ 0	\$ 2,000,000	\$ 0	\$ 1,499,653	\$ 2,385,308	\$ 385,308	
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 238,000,000</b>	<b>\$ 0</b>	<b>\$ 238,000,000</b>	<b>\$ 238,000,000</b>	<b>\$ 0</b>	
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 0</b>	<b>\$ 238,000,000</b>	<b>\$ 0</b>	<b>\$ 238,000,000</b>	<b>\$ 238,000,000</b>	<b>\$ 0</b>	
<i>Estimated Ending Fund Balance, June 30th</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ (238,000,000)</i>	<i>\$ 0</i>	<i>\$ (0)</i>	



# **SPECIAL REVENUE FUNDS**

## **SPECIAL REVENUE FUNDS**

### **Cafeteria Fund 70**

The Cafeteria Fund includes commission from food service vendors and costs associated with support of the food service operations at the colleges. The anticipated ending fund balance of \$0 in FY 2019-2020 due to the Shelter In Place order which resulted in decreased revenue. In addition, an interfund transfer from Fund 10 was made to cover the deficit of \$16,212. For FY 2020-2021 revenues are budgeted at 50% of the prior year projection and another interfund transfer from Fund 10 is expected.

### **Child Development Fund 72**

The Child Development Fund represents the operation of the San Jose City College's Child Development Center which was closed beginning FY 2011-2012. The Child Development Fund was augmented by the Unrestricted General Fund 10 to support operations in FY 2010-2011 by \$211,902. Beginning in FY 2012-2013, revenues and expenditures primarily represented a pass-through to a third-party to continue to provide services after the center's closure. The program was suspended in FY 2016-2017 pending SJCC's ability to partner with a third-party or to reestablish a center on campus to provide these crucial services.

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 70 - CAFETERIA FUND

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 56,847	\$ 56,846	\$ 56,846	\$ 0	\$ 0	\$ (56,846)	-100%
<b>488 - Local Revenue</b>							
48890 - Other Local Income	\$ 75,000	\$ 75,000	\$ 54,943	\$ 75,000	\$ 37,500	\$ (37,500)	-50%
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 54,943</b>	<b>\$ 75,000</b>	<b>\$ 37,500</b>	<b>\$ (37,500)</b>	<b>-50%</b>
<b>489 - Other Financing Sources</b>							
48989 - Interfund Transfer In (F70 fr F10)	\$ 0	\$ 16,212	\$ 16,212	\$ 0	\$ 32,647	\$ 16,435	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 0</b>	<b>\$ 16,212</b>	<b>\$ 16,212</b>	<b>\$ 0</b>	<b>\$ 32,647</b>	<b>\$ 16,435</b>	<b>101%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 131,847</b>	<b>\$ 148,058</b>	<b>\$ 128,001</b>	<b>\$ 75,000</b>	<b>\$ 70,147</b>	<b>\$ (77,911)</b>	<b>-53%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 34,102	34,102	39,490	35,058	35,905	1,803	5%
53 - Employee Benefits	30,813	30,813	28,204	27,746	26,742	(4,071)	-13%
54 - Supplies and Materials	2,500	5,000	2,669	2,500	2,500	(2,500)	-50%
55 - Other Operating Exp & Serv	26,201	61,932	57,638	9,696	5,000	(56,932)	-92%
<b>TOTAL EXPENSES</b>	<b>\$ 131,847</b>	<b>\$ 131,847</b>	<b>\$ 128,001</b>	<b>\$ 75,000</b>	<b>\$ 70,147</b>	<b>\$ (61,700)</b>	<b>-47%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 131,847</b>	<b>\$ 131,847</b>	<b>\$ 128,001</b>	<b>\$ 75,000</b>	<b>\$ 70,147</b>	<b>\$ (61,700)</b>	<b>-47%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 16,211	\$ 0	\$ 0	\$ 0	\$ (16,211)	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 72 - CHILD DEVELOPMENT

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	0
<b>48 - Revenues</b>							
486 - State Revenue	\$ 483,434	\$ 483,434	\$ 0	\$ 483,434	\$ 483,434	\$ 0	0%
48873 - Parent Fees Child Care						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</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	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 2020-2021 Adopted Budget

## 61 - SELF INSURANCE

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 1,250,000	\$ 1,250,000	\$ 1,347,357	\$ 1,500,000	\$ 1,500,000	\$ 250,000	20%
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,347,357</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 250,000</b>	<b>20%</b>
<b>TOTAL BUDGET RESOURCES W/ FUND BALANCE</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,347,357</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 250,000</b>	<b>20%</b>
<b>TOTAL BUDGET RESOURCES W/O FUND BALANCE</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,347,357</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 250,000</b>	<b>20%</b>
<b>5 - Expenses</b>							
55 - Other Operating Exp & Serv	\$ 1,250,000	\$ 1,250,000	\$ 1,347,357	\$ 1,500,000	\$ 1,500,000	\$ 250,000	20%
<b>TOTAL EXPENSES</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,347,357</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 250,000</b>	<b>20%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,347,357</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 250,000</b>	<b>20%</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 disbursement associated with financial aid. The fund is reimbursed by the Federal and State governments as disbursements are made. The FY 2020-2021 Adopted Budget anticipates disbursements totaling \$11.1 million for students attending San Jose City College and disbursements totaling \$15.3 million for students attending Evergreen Valley College.

Programs associated with this fund are as follows:

#### Federal

- Pell

- SEOG

- Direct Loans

- CARES ACT HigherEd Emgy Rlf

#### State

- Cal Grants

### **Scholarship Fund 96**

The Scholarship Fund tracks the disbursements associated with student scholarships. The FY 2020-2021 Adopted Budget anticipates awarding \$220,000 to students attending San Jose City College and \$166,000 to students attending Evergreen Valley College.

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 48 - STUDENT FINANCIAL AID FUND

Consolidated	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>48 - Revenue</b>							
481 - Federal Revenue	\$ 24,491,257	\$ 27,603,732	\$ 22,353,831	\$ 24,491,257	\$ 25,142,731	\$ (2,461,001)	-9%
486 - State Revenue	1,281,577	1,281,577	1,641,446	1,281,577	1,281,577	0	0%
<b>TOTAL REVENUES</b>	<b>\$ 25,772,834</b>	<b>\$ 28,885,309</b>	<b>\$ 23,995,277</b>	<b>\$ 25,772,834</b>	<b>\$ 26,424,308</b>	<b>\$ (2,461,001)</b>	<b>-9%</b>
<b>489 - Interfund Transfer In</b>							
489 - Interfund Transfer In (From Fund 10)	\$ 87,564	\$ 80,718	\$ 80,469	\$ 87,564	\$ 87,564	\$ 6,846	8%
<b>TOTAL INTERFUND TRANSFER IN</b>	<b>\$ 87,564</b>	<b>\$ 80,718</b>	<b>\$ 80,469</b>	<b>\$ 87,564</b>	<b>\$ 87,564</b>	<b>\$ 6,846</b>	<b>8%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 25,860,398</b>	<b>\$ 28,966,027</b>	<b>\$ 24,075,746</b>	<b>\$ 25,860,398</b>	<b>\$ 26,511,872</b>	<b>\$ (2,454,155)</b>	<b>-8%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 51,859	\$ 43,103	\$ 41,890	\$ 51,859	\$ 51,859	\$ 8,756	20%
<u>Financial Aid Programs</u>							
10501 - Pell	\$ 21,421,040	\$ 21,421,040	\$ 18,884,586	\$ 21,421,040	\$ 21,421,040	\$ 0	0%
10502 - SEOG	771,922	773,832	748,201	771,922	771,922	(1,910)	0%
10503 - Direct Loan	2,334,000	2,334,000	727,703	2,334,000	2,334,000	0	0%
10504 - CARES ACT HigherEd Emgy Rlf	0	3,112,475	2,031,919	0	651,474	(2,461,001)	-79%
22001 - Cal Grant	1,281,577	1,281,577	1,641,446	1,281,577	1,281,577	0	0%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 25,860,398</b>	<b>\$ 28,966,027</b>	<b>\$ 24,075,746</b>	<b>\$ 25,860,398</b>	<b>\$ 26,511,872</b>	<b>\$ (2,454,155)</b>	<b>-8%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 25,860,398</b>	<b>\$ 28,966,027</b>	<b>\$ 24,075,746</b>	<b>\$ 25,860,398</b>	<b>\$ 26,511,872</b>	<b>\$ (2,454,155)</b>	<b>-8%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 48 - STUDENT FINANCIAL AID FUND

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenue</b>							
481 - Federal Revenue	\$ 10,763,000	\$ 11,900,482	\$ 8,008,361	\$ 10,763,000	\$ 10,763,000	\$ (1,137,482)	-10%
486 - State Revenue	339,100	339,100	428,556	339,100	339,100	0	0%
<b>TOTAL REVENUES</b>	<b>\$ 11,102,100</b>	<b>\$ 12,239,582</b>	<b>\$ 8,436,917</b>	<b>\$ 11,102,100</b>	<b>\$ 11,102,100</b>	<b>\$ (1,137,482)</b>	<b>-9%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 11,102,100</b>	<b>\$ 12,239,582</b>	<b>\$ 8,436,917</b>	<b>\$ 11,102,100</b>	<b>\$ 11,102,100</b>	<b>\$ (1,137,482)</b>	<b>-9%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 27,483	\$ 27,483	\$ 25,700	\$ 27,483	\$ 27,483	\$ 0	0%
<u>Financial Aid Programs</u>							
10501 - Pell	\$ 8,892,660	\$ 8,892,660	\$ 6,578,973	\$ 8,892,660	\$ 8,892,660	\$ 0	0%
10502 - SEOG	342,857	342,857	317,475	342,857	342,857	0	0%
10503 - Direct Loan	1,500,000	1,500,000	377,813	1,500,000	1,500,000	0	0%
10504 - CARES ACT HigherEd Emgy Rlf	0	1,137,482	708,400	0	0	(1,137,482)	-100%
22001 - Cal Grant	339,100	339,100	428,556	339,100	339,100	0	0%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 11,102,100</b>	<b>\$ 12,239,582</b>	<b>\$ 8,436,917</b>	<b>\$ 11,102,100</b>	<b>\$ 11,102,100</b>	<b>\$ (1,137,482)</b>	<b>-9%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 11,102,100</b>	<b>\$ 12,239,582</b>	<b>\$ 8,436,917</b>	<b>\$ 11,102,100</b>	<b>\$ 11,102,100</b>	<b>\$ (1,137,482)</b>	<b>-9%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 48 - STUDENT FINANCIAL AID FUND

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenue</b>							
481 - Federal Revenue	\$ 13,728,257	\$ 15,703,250	\$ 14,345,469	\$ 13,728,257	\$ 14,379,731	\$ (1,323,519)	-8%
486 - State Revenue	942,477	942,477	1,212,890	942,477	942,477	0	0%
<b>TOTAL REVENUES</b>	<b>\$ 14,670,734</b>	<b>\$ 16,645,727</b>	<b>\$ 15,558,359</b>	<b>\$ 14,670,734</b>	<b>\$ 15,322,208</b>	<b>\$ (1,323,519)</b>	<b>-8%</b>
<b>489 - Interfund Transfer In</b>							
489 - Interfund Transfer In (From Fund 10)	\$ 87,564	\$ 80,718	\$ 80,469	\$ 87,564	\$ 87,564	\$ 6,846	8%
<b>TOTAL INTERFUND TRANSFER IN</b>	<b>\$ 87,564</b>	<b>\$ 80,718</b>	<b>\$ 80,469</b>	<b>\$ 87,564</b>	<b>\$ 87,564</b>	<b>\$ 6,846</b>	<b>8%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 14,758,298</b>	<b>\$ 16,726,445</b>	<b>\$ 15,638,828</b>	<b>\$ 14,758,298</b>	<b>\$ 15,409,772</b>	<b>\$ (1,316,673)</b>	<b>-8%</b>
<b>5 - Expenses</b>							
52 - Classified Salaries	\$ 24,376	\$ 15,620	\$ 16,190	\$ 24,376	\$ 24,376	\$ 8,756	56%
<u>Financial Aid Programs</u>							
10501 - Pell	\$ 12,528,380	\$ 12,528,380	\$ 12,305,613	\$ 12,528,380	\$ 12,528,380	\$ 0	0%
10502 - SEOG	429,065	430,975	430,726	429,065	429,065	(1,910)	0%
10503 - Direct Loan	834,000	834,000	349,890	834,000	834,000	0	0%
10504 - CARES ACT HigherEd Emgy Rif	0	1,974,993	1,323,519	0	651,474	(1,323,519)	-67%
22001 - Cal Grant	942,477	942,477	1,212,890	942,477	942,477	0	0%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 14,758,298</b>	<b>\$ 16,726,445</b>	<b>\$ 15,638,828</b>	<b>\$ 14,758,298</b>	<b>\$ 15,409,772</b>	<b>\$ (1,316,673)</b>	<b>-8%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 14,758,298</b>	<b>\$ 16,726,445</b>	<b>\$ 15,638,828</b>	<b>\$ 14,758,298</b>	<b>\$ 15,409,772</b>	<b>\$ (1,316,673)</b>	<b>-8%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 96 - SCHOLARSHIPS AND LOAN AGENCY

<b>Consolidated</b>	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>FY 2019-2020 REVISED BUDGET</b>	<b>FY 2019-2020 ESTIMATED TOTAL</b>	<b>FY 2020-2021 TENTATIVE BUDGET</b>	<b>FY 2020-2021 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	\$ 406,461	\$ 386,000	\$ 386,000	\$ 0	0%
<b>TOTAL REVENUES</b>	<b>\$ 386,000</b>	<b>\$ 386,000</b>	<b>\$ 406,461</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>\$ 406,461</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	\$ 123,890	\$ 132,000	\$ 132,000	\$ 0	0%
32410 - Internal Scholarships ASB	44,000	44,000	31,373	44,000	44,000	0	0%
32411 - External Scholarships	210,000	210,000	251,198	210,000	210,000	0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 386,000</b>	<b>\$ 386,000</b>	<b>\$ 406,461</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>\$ 406,461</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 2020-2021 Adopted Budget

## 96 - SCHOLARSHIPS AND LOAN AGENCY

San Jose City College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 220,000	\$ 220,000	\$ 207,875	\$ 220,000	\$ 220,000	\$ 0	0%
<b>TOTAL REVENUES</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 207,875</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>\$ 207,875</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	\$ 94,650	\$ 100,000	\$ 100,000	\$ 0	0%
32410 - Internal Scholarships ASB	20,000	20,000	8,250	20,000	20,000	0	0%
32411 - External Scholarships	100,000	100,000	104,975	100,000	100,000	0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 207,875</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>\$ 207,875</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 0</b>	<b>0%</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

96 - SCHOLARSHIPS AND LOAN AGENCY

Evergreen Valley College	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 166,000	\$ 166,000	\$ 198,586	\$ 166,000	\$ 166,000	\$ 0	0%
<b>TOTAL REVENUES</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 198,586</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>\$ 198,586</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	\$ 29,240	\$ 32,000	\$ 32,000	\$ 0	0%
32410 - Internal Scholarships ASB	24,000	24,000	23,123	24,000	24,000	0	0%
32411 - External Scholarships	110,000	110,000	146,223	110,000	110,000	0	0%
<b>TOTAL EXPENSES</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 198,586</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>\$ 198,586</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 quarter 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 Expenditures and services" budgeted for FY 2020-2021 represent fees associated with Benefit Trust as the Discretionary Trustee for asset and fiduciary management and investment policy development, and to Keenan as Program Coordinator for the District. Annual earnings fluctuate due to market conditions. See below for annualized earnings (losses):

FY 2009-2010	\$6,314,649
FY 2010-2011	\$9,123,789
FY 2011-2012	(\$1,200,297)
FY 2012-2013	\$5,362,612
FY 2013-2014	\$7,512,322
FY 2014-2015	\$449,951
FY 2015-2016	\$57,483
FY 2016-2017	\$5,815,202
FY 2017-2018	\$3,660,036
FY 2018-2019	\$3,325,947
FY 2019-2020*	\$2,491,787
FY 2020-2021*	\$2,666,212

\* estimated

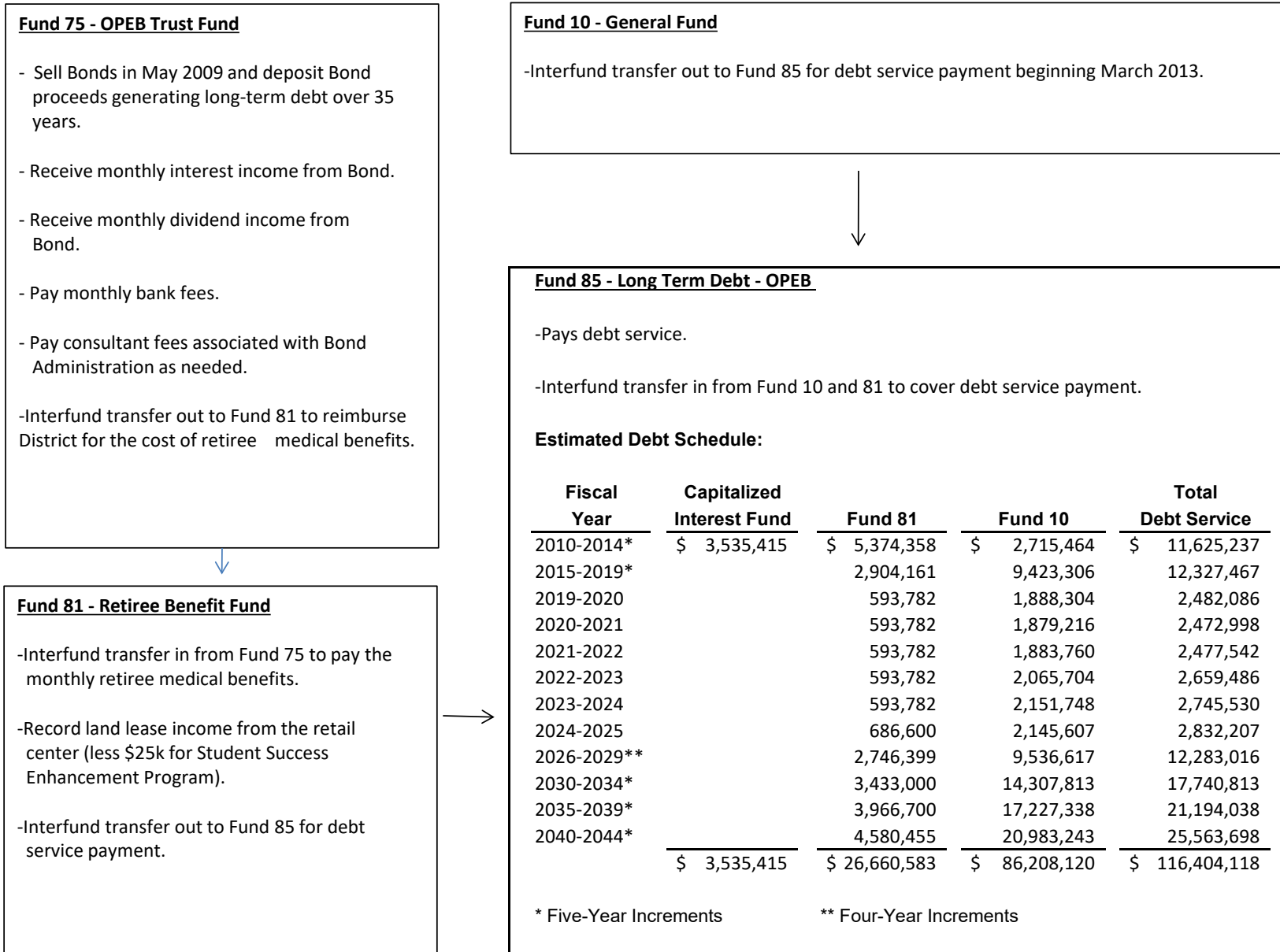
### **Retiree Benefit Fund 81**

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 are anticipated to increase from the estimated \$3,165,226 in FY 2019-2020 to \$3,358,305 in FY 2020-2021. Fund 81 is also currently used to help fund the debt service payments for the OPEB Bonds from the accumulated fund balance.

### **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 into this fund beginning in FY 2012-2013 to support this on-going debt service. On March 13, 2012, the Board of Trustees authorized the remarketing of the OPEB bonds, which decrease the anticipated debt service obligation from the Unrestricted General Fund 10 by \$325,400 in FY 2012-2013 from \$1,108,580 to \$783,180. The debt service obligation from the Unrestricted General Fund 10 increased to \$1,958,052 in FY 2013-2014 and \$1,953,150 in FY 2015-2016 as the fund balance in Fund 81 was depleted. The debt service obligation from the Unrestricted General Fund 10 was \$1,884,758, and \$1,883,760 in FY 2015-2016, FY 2016-2017, and FY 2017-2018 respectively, and was \$1,881,571 in FY 2018-2019. In FY 2019-2020 the estimated amount is \$1,873,306, with a slight estimated increase in FY 2020-2021 to \$1,879,216. This transfer will begin to increase significantly in FY 2022-2023.

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



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 75 - OPEB TRUST FUND

Districtwide	FY 2018-2019 ACTUAL	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 44,997,973	\$ 44,720,185	\$ 44,720,185	\$ 44,720,185	\$ 38,845,796	\$ 43,826,176	\$ (894,009)	-2%
<b>488 - Local Revenue</b>								
48861 - Dividend Income	\$ 1,866,249	\$ 1,996,886	\$ 1,996,886	\$ 1,730,396	\$ 1,795,460	\$ 1,851,524	\$ (145,362)	-7%
48862 - Other Investment Income	998,283	0	0	0			0	
48863 - Realized Gain/(Losses)	73,626	78,780	78,780	87,572	77,040	93,702	14,922	19%
48864 - Unrealized Apprec/(Deprec)	387,789	414,934	414,934	673,819	(1,000,000)	720,986	306,052	74%
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 3,325,947</b>	<b>\$ 2,490,600</b>	<b>\$ 2,490,600</b>	<b>\$ 2,491,787</b>	<b>\$ 872,500</b>	<b>\$ 2,666,212</b>	<b>\$ 175,612</b>	<b>7%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 48,323,920</b>	<b>\$ 47,210,785</b>	<b>\$ 47,210,785</b>	<b>\$ 47,211,972</b>	<b>\$ 39,718,296</b>	<b>\$ 46,492,388</b>	<b>\$ (718,397)</b>	<b>-2%</b>
<b>5 - Expenses</b>								
55 - Other Operating Exp & Serv	\$ 222,280	\$ 237,840	\$ 237,840	\$ 220,570	\$ 238,610	\$ 236,010	\$ (1,830)	-1%
<b>TOTAL EXPENSES</b>	<b>\$ 222,280</b>	<b>\$ 237,840</b>	<b>\$ 237,840</b>	<b>\$ 220,570</b>	<b>\$ 238,610</b>	<b>\$ 236,010</b>	<b>\$ (1,830)</b>	<b>-1%</b>
<b>573 - Interfund Transfers Out</b>								
573 - Interfund Transfers Out (to Fund 81)	\$ 3,381,455	\$ 3,587,724	\$ 3,587,724	\$ 3,165,226	\$ 3,394,552	\$ 3,358,305	\$ (229,419)	-6%
<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>\$ 3,381,455</b>	<b>\$ 3,587,724</b>	<b>\$ 3,587,724</b>	<b>\$ 3,165,226</b>	<b>\$ 3,394,552</b>	<b>\$ 3,358,305</b>	<b>\$ (229,419)</b>	<b>-6%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 3,603,735</b>	<b>\$ 3,825,563</b>	<b>\$ 3,825,564</b>	<b>\$ 3,385,796</b>	<b>\$ 3,633,162</b>	<b>\$ 3,594,315</b>	<b>\$ (231,249)</b>	<b>-6%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 44,720,185	\$ 43,385,222	\$ 43,385,221	\$ 43,826,176	\$ 36,085,134	\$ 42,898,073	\$ (487,148)	-1%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 81 - RETIREE BENEFIT FUND

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 0		\$ 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)	\$ 3,587,724	\$ 3,587,724	\$ 3,165,226	\$ 3,394,552	\$ 3,358,305	\$ (229,419)	-6%
<b>TOTAL INTERFUND TRANSFER IN</b>	<b>\$ 3,587,724</b>	<b>\$ 3,587,724</b>	<b>\$ 3,165,226</b>	<b>\$ 3,394,552</b>	<b>\$ 3,358,305</b>	<b>\$ (229,419)</b>	<b>-6%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 4,181,506</b>	<b>\$ 4,181,506</b>	<b>\$ 3,759,008</b>	<b>\$ 3,988,334</b>	<b>\$ 3,952,087</b>	<b>\$ (229,419)</b>	<b>-5%</b>
<b>5 - Expenses</b>							
537 - Retiree Benefits	\$ 3,587,724	\$ 3,587,724	\$ 3,165,226	\$ 3,394,552	\$ 3,358,305	\$ (229,419)	-6%
<b>TOTAL EXPENSES</b>	<b>\$ 3,587,724</b>	<b>\$ 3,587,724</b>	<b>\$ 3,165,226</b>	<b>\$ 3,394,552</b>	<b>\$ 3,358,305</b>	<b>\$ (229,419)</b>	<b>-6%</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>\$ 4,181,506</b>	<b>\$ 4,181,506</b>	<b>\$ 3,759,008</b>	<b>\$ 3,988,334</b>	<b>\$ 3,952,087</b>	<b>\$ (229,419)</b>	<b>-5%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

## 85 - LONG TERM DEBT OPEB FUND

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 10,379	\$ 10,379	\$ 10,379	\$ 0	\$ 22,240	\$ 11,861	114%
<b>48 - Revenue</b>							
488 - Local Revenue	\$ 0	\$ 0	\$ 451	\$ 0	\$ 0	\$ 0	
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 451</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>489 - Interfund Transfer In</b>							
489 - Interfund Transfer (from Fund 10 & 81)	\$ 2,482,086	\$ 2,482,086	\$ 2,467,089	\$ 2,472,998	\$ 2,472,998	\$ (9,088)	0%
<b>TOTAL INTERFUND TRANSFER IN</b>	<b>\$ 2,482,086</b>	<b>\$ 2,482,086</b>	<b>\$ 2,467,089</b>	<b>\$ 2,472,998</b>	<b>\$ 2,472,998</b>	<b>\$ (9,088)</b>	<b>0%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 2,492,465</b>	<b>\$ 2,492,465</b>	<b>\$ 2,477,919</b>	<b>\$ 2,472,998</b>	<b>\$ 2,495,238</b>	<b>\$ 2,773</b>	<b>0%</b>
<b>5 - Expenses</b>							
571 - Debt Retirement	\$ 2,482,086	\$ 2,482,086	\$ 2,455,679	\$ 2,472,998	\$ 2,472,998	\$ (9,088)	0%
<b>TOTAL EXPENSES</b>	<b>\$ 2,482,086</b>	<b>\$ 2,482,086</b>	<b>\$ 2,455,679</b>	<b>\$ 2,472,998</b>	<b>\$ 2,472,998</b>	<b>\$ (9,088)</b>	<b>0%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 2,482,086</b>	<b>\$ 2,482,086</b>	<b>\$ 2,455,679</b>	<b>\$ 2,472,998</b>	<b>\$ 2,472,998</b>	<b>\$ (9,088)</b>	<b>0%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 10,379	\$ 10,379	\$ 22,240	\$ 0	\$ 22,240	\$ 11,861	114%

# **LONG TERM DEBT FUNDS**

## **LONG-TERM DEBT FUNDS**

### **Funds 83, 84, 86 and 87**

The Long-Term Debt Funds track the debt-service associated with the Measure I, Measure G-2004, Measure G-2010, and Measure X general obligation bonds. Revenues are derived from interest earnings and real property tax assessments and are used exclusively for the retirement of the debt associated with the bonds.



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

83 - L/T DEBT GO BOND MEASURE I FUND

Districtwide		FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
	<i>Beginning Fund Balance, July 1st</i>	\$ 14,267,353	\$ 14,267,353	\$ 14,267,353	\$ 15,486,020	\$ 16,329,797	\$ 2,062,444	14%
<b>48 - Revenue</b>								
486 - State Revenue		\$ 65,909	\$ 65,909	65,761	\$ 68,215	\$ 68,215	\$ 2,306	3%
488 - Local Revenue		14,296,114	14,296,114	15,139,048	4,133,764	3,288,641	(11,007,473)	-77%
<b>TOTAL REVENUES</b>		<b>\$ 14,362,022</b>	<b>\$ 14,362,022</b>	<b>\$ 15,204,809</b>	<b>\$ 4,201,979</b>	<b>\$ 3,356,856</b>	<b>\$ (11,005,166)</b>	<b>-77%</b>
<b>TOTAL BUDGET RESOURCES</b>		<b>\$ 28,629,375</b>	<b>\$ 28,629,375</b>	<b>\$ 29,472,162</b>	<b>\$ 19,688,000</b>	<b>\$ 19,686,653</b>	<b>\$ (8,942,722)</b>	<b>-31%</b>
<b>5 - Expenses</b>								
558 - Other Services		\$ 3,000	\$ 3,000	\$ 990	\$ 3,000	\$ 1,500	\$ (1,500)	-50%
571 - Debt Retirement		13,141,375	13,141,375	13,141,375	15,485,000	15,485,000	2,343,625	18%
<b>TOTAL EXPENSES</b>		<b>\$ 13,144,375</b>	<b>\$ 13,144,375</b>	<b>\$ 13,142,365</b>	<b>\$ 15,488,000</b>	<b>\$ 15,486,500</b>	<b>\$ 2,342,125</b>	<b>18%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>		<b>\$ 13,144,375</b>	<b>\$ 13,144,375</b>	<b>\$ 13,142,365</b>	<b>\$ 15,488,000</b>	<b>\$ 15,486,500</b>	<b>\$ 2,342,125</b>	<b>18%</b>
	<i>Estimated Ending Fund Balance, June 30th</i>	\$ 15,485,000	\$ 15,485,000	\$ 16,329,797	\$ 4,200,000	\$ 4,200,153	\$ (11,284,847)	-73%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 8,570,116	\$ 8,570,116	\$ 8,570,116	\$ 6,997,051	\$ 7,240,501	\$ (1,329,615)	-16%
<b>48 - Revenue</b>							
486 - State Revenue	\$ 52,347	\$ 52,347	\$ 40,569	\$ 54,179	\$ 41,989	\$ (10,358)	-20%
488 - Local Revenue	9,663,080	9,663,080	9,919,239	19,545,763	19,315,504	9,652,424	100%
<b>TOTAL REVENUES</b>	<b>\$ 9,715,427</b>	<b>\$ 9,715,427</b>	<b>\$ 9,959,807</b>	<b>\$ 19,599,942</b>	<b>\$ 19,357,493</b>	<b>\$ 9,642,065</b>	<b>99%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 18,285,544</b>	<b>\$ 18,285,544</b>	<b>\$ 18,529,924</b>	<b>\$ 26,596,993</b>	<b>\$ 26,597,994</b>	<b>\$ 8,312,450</b>	<b>45%</b>
<b>5 - Expenses</b>							
558 - Other Services	\$ 6,500	\$ 6,500	\$ 3,910	\$ 6,500	\$ 7,500	\$ 1,000	15%
571 - Debt Retirement	11,285,513	11,285,513	11,285,513	10,557,013	10,557,013	(728,500)	-6%
<b>TOTAL EXPENSES</b>	<b>\$ 11,292,013</b>	<b>\$ 11,292,013</b>	<b>\$ 11,289,423</b>	<b>\$ 10,563,513</b>	<b>\$ 10,564,513</b>	<b>\$ (727,500)</b>	<b>-6%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 11,292,013</b>	<b>\$ 11,292,013</b>	<b>\$ 11,289,423</b>	<b>\$ 10,563,513</b>	<b>\$ 10,564,513</b>	<b>\$ (727,500)</b>	<b>-6%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 6,993,531	\$ 6,993,531	\$ 7,240,501	\$ 16,033,481	\$ 16,033,481	\$ 9,039,950	129%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

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

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 8,065,991	\$ 8,065,991	\$ 8,065,991	\$ 7,634,549	\$ 8,168,542	\$ 102,551	1%
<b>48 - Revenue</b>							
486 - State Revenue	\$ 57,597	\$ 57,597	\$ 51,573	\$ 59,613	\$ 53,379	\$ (4,218)	-7%
488 - Local Revenue	10,764,703	\$ 10,764,703	11,302,959	11,634,215	11,105,456	340,753	3%
<b>TOTAL REVENUES</b>	<b>\$ 10,822,300</b>	<b>\$ 10,822,300</b>	<b>\$ 11,354,533</b>	<b>\$ 11,693,828</b>	<b>\$ 11,158,835</b>	<b>\$ 336,535</b>	<b>3%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 18,888,290</b>	<b>\$ 18,888,290</b>	<b>\$ 19,420,523</b>	<b>\$ 19,328,377</b>	<b>\$ 19,327,376</b>	<b>\$ 439,086</b>	<b>2%</b>
<b>5 - Expenses</b>							
558 - Other Services	\$ 6,000	\$ 6,000	\$ 4,180	\$ 6,000	\$ 5,000	\$ (1,000)	-17%
571 - Debt Retirement	12,067,444	\$ 12,067,444	11,247,802	11,900,055	11,900,055	(167,389)	-1%
<b>TOTAL EXPENSES</b>	<b>\$ 12,073,444</b>	<b>\$ 12,073,444</b>	<b>\$ 11,251,982</b>	<b>\$ 11,906,055</b>	<b>\$ 11,905,055</b>	<b>\$ (168,389)</b>	<b>-1%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 12,073,444</b>	<b>\$ 12,073,444</b>	<b>\$ 11,251,982</b>	<b>\$ 11,906,055</b>	<b>\$ 11,905,055</b>	<b>\$ (168,389)</b>	<b>-1%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 6,814,847	\$ 6,814,847	\$ 8,168,542	\$ 7,422,322	\$ 7,422,322	\$ 607,475	9%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2020-2021 Adopted Budget

87 - L/T DEBT GO BOND MEASURE X FUND

Districtwide	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 REVISED BUDGET	FY 2019-2020 ESTIMATED TOTAL	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<i>Beginning Fund Balance, July 1st</i>	\$ 28,928,484	\$ 28,928,484	\$ 28,928,484	\$ 3,138,538	\$ 18,247,939	\$ (10,680,545)	-37%
<b>48 - Revenue</b>							
486 - State Revenue	\$ 0	\$ 0	\$ 1,695	\$ 877	\$ 1,755	\$ 1,755	
488 - Local Revenue	912,461	1,068,670	2,002,999	1,203,002	27,916,760	\$ 26,848,090	2512%
489 - Sale of Bonds	0	0	14,937,450	0	0	\$ 0	
<b>TOTAL REVENUES</b>	<b>\$ 912,461</b>	<b>\$ 1,068,670</b>	<b>\$ 16,942,145</b>	<b>\$ 1,203,879</b>	<b>\$ 27,918,515</b>	<b>\$ 26,849,845</b>	<b>2512%</b>
<b>TOTAL BUDGET RESOURCES</b>	<b>\$ 29,840,945</b>	<b>\$ 29,997,154</b>	<b>\$ 45,870,629</b>	<b>\$ 4,342,417</b>	<b>\$ 46,166,454</b>	<b>\$ 16,169,300</b>	<b>54%</b>
<b>5 - Expenses</b>							
558 - Other Services	\$ 3,000	\$ 3,000	\$ 1,980	\$ 3,000	\$ 6,000	\$ 3,000	100%
571 - Debt Retirement	27,167,238	27,620,710	27,620,710	3,026,430	11,768,164	(15,852,546)	-57%
<b>TOTAL EXPENSES</b>	<b>\$ 27,170,238</b>	<b>\$ 27,623,710</b>	<b>\$ 27,622,690</b>	<b>\$ 3,029,430</b>	<b>\$ 11,774,164</b>	<b>\$ (15,849,546)</b>	<b>-57%</b>
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 27,170,238</b>	<b>\$ 27,623,710</b>	<b>\$ 27,622,690</b>	<b>\$ 3,029,430</b>	<b>\$ 11,774,164</b>	<b>\$ (15,849,546)</b>	<b>-57%</b>
<i>Estimated Ending Fund Balance, June 30th</i>	\$ 2,670,708	\$ 2,373,444	\$ 18,247,939	\$ 1,312,987	\$ 34,392,290	\$ 32,018,846	

# **APPENDICES**

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## BUDGET ASSUMPTIONS

	FY 2019-2020		FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ADOPTED	BUDGET	TENTATIVE	ADOPTED	ESTIMATED	ESTIMATED
			BUDGET	BUDGET	ASSUMPTIONS	ASSUMPTIONS
<b>REVENUES</b>						
STATE APPORTIONMENT						
INFLATION FACTOR		3.26%	2.29%	0.00%	2.80%	3.00%
GROWTH (WORKLOAD REDUCTION)		0.55%	2.26%	2.26%	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		4.25%	3.50%	3.50%	3.50%	3.50%
ENROLLMENT FEE						
RESIDENT	\$	46	\$	46	\$	46
NON-RESIDENT	\$	165	\$	265	\$	288
PARKING FEE						
PRIMARY TERM	\$	45	\$	45	\$	45
DAILY	\$	3	\$	3	\$	3
TRANSPORTATION	\$6.5/11		\$6.5/11	\$6.50/11	\$6.50/11	\$6.50/11
HEALTH FEE	\$	21	\$	21	\$	21
LOTTERY INCOME/ESTIMATED FTES	\$	204	\$	204	\$	204

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## BUDGET ASSUMPTIONS

	FY 2019-2020 ADOPTED BUDGET	FY 2020-2021 TENTATIVE BUDGET	FY 2020-2021 ADOPTED BUDGET	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS
<b>EXPENDITURES</b>					
STEP AND COLUMN INCREASE					
CERTIFICATED	N/A	N/A	0.90%	0.90%	0.90%
CLASSIFIED	N/A	N/A	0.70%	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)	\$90,232	\$90,232	\$92,488	\$92,488	\$92,488
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)	\$99,256	\$99,256	\$101,737	\$101,737	\$101,737
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	Blue Cross	Blue Cross	Blue Cross	Blue Cross
	2 Party	2 Party	2 Party	2 Party	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)	\$66,176	\$66,176	\$67,830	\$67,830	\$67,830

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## BUDGET ASSUMPTIONS

	FY 2019-2020		FY 2020-2021	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ADOPTED	BUDGET	TENTATIVE	ADOPTED	ESTIMATED	ESTIMATED
			BUDGET	BUDGET	ASSUMPTIONS	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		6.10%	6.10%	6.10%	6.10%	6.10%
KAISER		6.10%	6.10%	6.10%	6.10%	6.10%
DENTAL		3.30%	3.30%	5.00%	5.00%	5.00%
VISION		0.00%	0.00%	3.00%	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		17.10%	18.40%	16.15%	16.02%	18.10%
PERS		19.72%	22.80%	20.70%	22.84%	25.90%
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		1.79%	1.79%	1.79%	1.79%	1.79%
DISCOUNT FACTOR		1.51%	1.51%	2.25%	1.94%	1.94%
HIGH IMPACT PROGRAMS	\$	300,000	\$	300,000	\$	300,000
ACA CADILLAC TAX (ADD'L \$)	\$	0	\$	0	\$	0



**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

RECAP OF FUND BALANCES  
FY 2020-2021 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	\$ 25,623,053	\$ 131,892,647	\$ 157,515,700	\$ 138,789,651	\$ 18,726,049
12 - Financial Stabilization Fund	1,750,000	0	1,750,000	0	1,750,000
14 - Student Success Enhancemet Fund	285,450	25,000	310,450	310,450	0
15 - Facility Rental Fund	1,897,052	424,500	2,321,552	2,321,552	0
<b>TOTAL UNRESTRICTED GENERAL FUNDS</b>	<b>\$ 29,555,555</b>	<b>\$ 132,342,147</b>	<b>\$ 161,897,702</b>	<b>\$ 141,421,653</b>	<b>\$ 20,476,050</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	4,675	2,232,145	2,236,820	2,236,820	0
17 - Categorical Fund	1	35,604,870	35,604,871	35,604,870	1
18 - Health Fund	220,207	634,119	854,326	855,126	(801)
<b>TOTAL RESTRICTED GENERAL FUNDS</b>	<b>\$ 224,883</b>	<b>\$ 40,153,658</b>	<b>\$ 40,378,541</b>	<b>\$ 40,379,340</b>	<b>\$ (799)</b>
<b>TOTAL GENERAL FUNDS</b>	<b>\$ 29,780,438</b>	<b>\$ 172,495,806</b>	<b>\$ 202,276,244</b>	<b>\$ 181,800,993</b>	<b>\$ 20,475,251</b>
<b>OTHER FUNDS</b>					
36 - Capital Projects Fund	9,017,220	2,871,025	11,888,245	3,768,311	8,119,934
42 - GO Bond - Measure G 2010 - B	22,145,712	200	22,145,912	21,902,953	242,959
43 - GO Bond - Measure G 2010 - C	0	0	0	0	0
44 - GO Bond - Measure G 2010 - D	(0)	0	(0)	0	(0)
45 - GO Bond - Measure X 2016 - A	13,557,755	350,000	13,907,755	13,346,167	561,588
46 - GO Bond - Measure X 2016 - A-1	42,928,764	649,975	43,578,739	42,518,384	1,060,355
47 - GO Bond - Measure X 2016 - B	223,938,399	600,000	224,538,399	223,786,060	752,339
49 - GO Bond - Measure X 2016 - B	199,868,413	500,000	200,368,413	199,733,000	635,412
40 - GO Bond - Measure X 2016 - B1	0	0	0	238,000,000	(238,000,000)
48 - Student Financial Aid Fund	0	26,511,872	26,511,872	26,511,872	0
61 - Self Insurance Fund	0	1,500,000	1,500,000	1,500,000	0
70 - Cafeteria Fund	0	70,147	70,147	70,147	0
72 - Child Development Fund	0	483,434	483,434	483,434	0
75 - OPEB Trust Fund	43,826,176	2,666,212	46,492,388	3,594,315	42,898,073
81 - L/T Debt Retiree Benefits Fund	0	3,952,087	3,952,087	3,952,087	0
83 - L/T Debt GO Bond - Measure I	16,329,797	3,356,856	19,686,653	15,486,500	4,200,153
84 - L/T Debt GO Bond - Measure G 2004	7,240,501	19,357,493	26,597,994	10,564,513	16,033,481
85 - L/T Debt OPEB Income	22,240	2,472,998	2,495,238	2,472,998	22,240
86 - L/T Debt GO Bond - Measure G 2010	8,168,542	11,158,835	19,327,376	11,905,055	7,422,322
87 - L/T Debt GO Bond - Measure X 2016	18,247,939	27,918,515	46,166,454	11,774,164	34,392,290
96 - Scholarship & Loan Agency	0	386,000	386,000	386,000	0
<b>TOTAL OTHER FUNDS</b>	<b>\$ 605,291,458</b>	<b>\$ 104,805,648</b>	<b>\$ 710,097,106</b>	<b>\$ 831,755,959</b>	<b>\$ (121,658,853)</b>
<b>GRAND TOTAL</b>	<b>\$ 635,071,896</b>	<b>\$ 277,301,454</b>	<b>\$ 912,373,349</b>	<b>\$ 1,013,556,951</b>	<b>\$ (101,183,602)</b>

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

FY 2020-2021 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	317,350 34.8%	191,560 21.0%	249,120 27.3%	34,882 3.8%	94,161 10.3%	24,195 2.7%	911,268 100.0%
11 - Parking	0 0.0%	0 0.0%	7,980 78.0%	0 0.0%	2,252 22.0%	0 0.0%	10,232 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	2,195 100.0%	0 0.0%	0 0.0%	0 0.0%	2,195 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	2,816 20.9%	2,973 22.0%	7,717 57.1%	0 0.0%	13,506 100.0%
17 - Categorical/Grants Programs	32,869 27.1%	7,481 6.2%	59,385 49.0%	3,424 2.8%	18,158 15.0%	0 0.0%	121,317 100.0%
18 - Student Health Fees	2,370 40.1%	2,013 34.1%	1,525 25.8%	0 0.0%	0 0.0%	0 0.0%	5,908 100.0%
Subtotal General Funds	352,589 33.1%	201,053 18.9%	323,021 30.3%	41,279 3.9%	122,288 11.5%	24,195 2.3%	1,064,426 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	206 51.4%	0 0.0%	195 48.6%	0 0.0%	401 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	3,356 100.0%	0 0.0%	0 0.0%	0 0.0%	3,356 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	5,537 48.7%	0 0.0%	5,823 51.3%	0 0.0%	11,360 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	9,099 60.2%	0 0.0%	6,018 39.8%	0 0.0%	15,117 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	239 100.0%	0 0.0%	0 0.0%	0 0.0%	239 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	387 100.0%	0 0.0%	387 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	239 38.1%	0 0.0%	387 61.9%	0 0.0%	626 100.0%
<b>Total</b>	352,589 32.6%	201,053 18.6%	332,359 30.8%	41,279 3.8%	128,693 11.9%	24,195 2.2%	1,080,169 100.0%

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

As of 09/15/2020

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP  
FY 2020-2021 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	263,914 35.3%	171,509 22.9%	191,134 25.6%	29,169 3.9%	72,243 9.7%	19,798 2.6%	747,767 100.0%
11 - Parking	0 0.0%	0 0.0%	6,122 78.0%	0 0.0%	1,728 22.0%	0 0.0%	7,851 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,684 100.0%	0 0.0%	0 0.0%	0 0.0%	1,684 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	2,161 20.4%	2,486 23.5%	5,920 56.0%	0 0.0%	10,567 100.0%
17 - Categorical/Grants Programs	27,397 28.4%	6,698 6.9%	45,562 47.2%	2,863 3.0%	14,067 14.6%	0 0.0%	96,586 100.0%
18 - Student Health Fees	1,899 39.0%	1,802 37.0%	1,170 24.0%	0 0.0%	0 0.0%	0 0.0%	4,871 100.0%
Subtotal General Funds	293,209 33.7%	180,009 20.7%	247,833 28.5%	34,518 4.0%	93,959 10.8%	19,798 2.3%	869,326 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	158 51.4%	0 0.0%	150 48.6%	0 0.0%	308 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	2,575 100.0%	0 0.0%	0 0.0%	0 0.0%	2,575 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	4,248 48.7%	0 0.0%	4,468 51.3%	0 0.0%	8,716 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	6,981 60.2%	0 0.0%	4,617 39.8%	0 0.0%	11,598 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	183 100.0%	0 0.0%	0 0.0%	0 0.0%	183 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	297 100.0%	0 0.0%	297 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	183 38.1%	0 0.0%	297 61.9%	0 0.0%	480 100.0%
<b>Total</b>	293,209 33.3%	180,009 20.4%	254,998 28.9%	34,518 3.9%	98,873 11.2%	19,798 2.2%	881,405 100.0%

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

As of 09/15/2020

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP  
FY 2020-2021 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	53,436 32.7%	20,050 12.3%	57,986 35.5%	5,714 3.5%	21,917 13.4%	4,398 2.7%	163,501 100.0%
11 - Parking	0 0.0%	0 0.0%	1,857 78.0%	0 0.0%	524 22.0%	0 0.0%	2,382 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	511 100.0%	0 0.0%	0 0.0%	0 0.0%	511 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	655 22.3%	487 16.6%	1,796 61.1%	0 0.0%	2,939 100.0%
17 - Categorical/Grants Programs	5,472 22.1%	783 3.2%	13,823 55.9%	561 2.3%	4,091 16.5%	0 0.0%	24,730 100.0%
18 - Student Health Fees	471 45.4%	211 20.3%	355 34.2%	0 0.0%	0 0.0%	0 0.0%	1,037 100.0%
Subtotal General Funds	59,379 30.4%	21,044 10.8%	75,188 38.5%	6,761 3.5%	28,329 14.5%	4,398 2.3%	195,100 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	48 51.4%	0 0.0%	45 48.6%	0 0.0%	93 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	781 100.0%	0 0.0%	0 0.0%	0 0.0%	781 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	1,289 48.7%	0 0.0%	1,355 51.3%	0 0.0%	2,644 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	2,118 60.2%	0 0.0%	1,401 39.8%	0 0.0%	3,519 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	56 100.0%	0 0.0%	0 0.0%	0 0.0%	56 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	90 17.6%	0 0.0%	90 17.6%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	56 38.1%	0 0.0%	90 61.9%	0 0.0%	146 100.0%
<b>Total</b>	59,379 29.9%	21,044 10.6%	77,361 38.9%	6,761 3.4%	29,820 15.0%	4,398 2.2%	198,764 100.0%

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

As of 09/15/2020

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## 1 DAY COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP FY 2020-2021 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	203,429 42.3%	122,795 25.5%	95,815 19.9%	13,416 2.8%	36,216 7.5%	9,306 1.9%	480,977 100.0%
11 - Parking	0 0.0%	0 0.0%	3,069 78.0%	0 0.0%	866 22.0%	0 0.0%	3,935 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	844 100.0%	0 0.0%	0 0.0%	0 0.0%	844 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	1,083 20.9%	1,144 22.0%	2,968 57.1%	0 0.0%	5,195 100.0%
17 - Categorical/Grants Programs	21,070 37.0%	4,795 8.4%	22,840 40.1%	1,317 2.3%	6,984 12.3%	0 0.0%	57,006 100.0%
18 - Student Health Fees	1,519 44.7%	1,290 38.0%	587 17.3%	0 0.0%	0 0.0%	0 0.0%	3,396 100.0%
Subtotal General Funds	226,018 41.0%	128,880 23.4%	124,239 22.5%	15,877 2.9%	47,034 8.5%	9,306 1.7%	551,354 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	79 51.4%	0 0.0%	75 48.6%	0 0.0%	154 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	1,291 100.0%	0 0.0%	0 0.0%	0 0.0%	1,291 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	2,130 48.7%	0 0.0%	2,240 51.3%	0 0.0%	4,369 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	3,500 60.2%	0 0.0%	2,315 39.8%	0 0.0%	5,814 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	92 100.0%	0 0.0%	0 0.0%	0 0.0%	92 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	149 100.0%	0 0.0%	149 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	92 38.1%	0 0.0%	149 61.9%	0 0.0%	241 100.0%
<b>Total</b>	226,018 40.5%	128,880 23.1%	127,830 22.9%	15,877 2.8%	49,497 8.9%	9,306 1.7%	557,409 100.0%

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

As of 09/15/2020

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## 1 DAY COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP FY 2020-2021 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	169,176 42.4%	109,942 27.5%	73,513 18.4%	11,219 2.8%	27,786 7.0%	7,614 1.9%	399,250 100.0%
11 - Parking	0 0.0%	0 0.0%	2,355 78.0%	0 0.0%	665 22.0%	0 0.0%	3,019 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	648 100.0%	0 0.0%	0 0.0%	0 0.0%	648 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	831 20.4%	956 23.5%	2,277 56.0%	0 0.0%	4,064 100.0%
17 - Categorical/Grants Programs	17,562 38.3%	4,293 9.4%	17,524 38.2%	1,101 2.4%	5,410 11.8%	0 0.0%	45,891 100.0%
18 - Student Health Fees	1,217 43.1%	1,155 40.9%	450 15.9%	0 0.0%	0 0.0%	0 0.0%	2,822 100.0%
Subtotal General Funds	187,955 41.2%	115,391 25.3%	95,321 20.9%	13,276 2.9%	36,138 7.9%	7,614 1.7%	455,694 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	61 51.4%	0 0.0%	58 48.6%	0 0.0%	118 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	990 100.0%	0 0.0%	0 0.0%	0 0.0%	990 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	1,634 48.7%	0 0.0%	1,718 51.3%	0 0.0%	3,352 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	2,685 60.2%	0 0.0%	1,776 39.8%	0 0.0%	4,461 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	70 100.0%	0 0.0%	0 0.0%	0 0.0%	70 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	114 100.0%	0 0.0%	114 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	70 38.1%	0 0.0%	114 61.9%	0 0.0%	185 100.0%
<b>Total</b>	187,955 40.8%	115,391 25.1%	98,076 21.3%	13,276 2.9%	38,028 8.3%	7,614 1.7%	460,340 100.0%

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

As of 09/15/2020

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## 1 DAY COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP FY 2020-2021 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	34,254 41.9%	12,853 15.7%	22,302 27.3%	2,198 2.7%	8,430 10.3%	1,692 2.1%	81,728 100.0%
11 - Parking	0 0.0%	0 0.0%	714 78.0%	0 0.0%	202 22.0%	0 0.0%	916 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	197 100.0%	0 0.0%	0 0.0%	0 0.0%	197 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	252 22.3%	187 16.6%	691 61.1%	0 0.0%	1,130 100.0%
17 - Categorical/Grants Programs	3,508 31.6%	502 4.5%	5,316 47.8%	216 1.9%	1,574 14.2%	0 0.0%	11,115 100.0%
18 - Student Health Fees	302 52.7%	135 23.5%	137 23.8%	0 0.0%	0 0.0%	0 0.0%	574 100.0%
Subtotal General Funds	38,064 39.8%	13,490 14.1%	28,918 30.2%	2,601 2.7%	10,896 11.4%	1,692 1.8%	95,660 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	18 51.4%	0 0.0%	17 48.6%	0 0.0%	36 100.0%
45 - GO Bond - Measure X 2016-A	0 0.0%	0 0.0%	300 100.0%	0 0.0%	0 0.0%	0 0.0%	300 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	496 48.7%	0 0.0%	521 51.3%	0 0.0%	1,017 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	815 60.2%	0 0.0%	539 39.8%	0 0.0%	1,353 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	21 100.0%	0 0.0%	0 0.0%	0 0.0%	21 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	35 100.0%	0 0.0%	35 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	21 38.1%	0 0.0%	35 61.9%	0 0.0%	56 100.0%
<b>Total</b>	38,064 39.2%	13,490 13.9%	29,754 30.7%	2,601 2.7%	11,469 11.8%	1,692 1.7%	97,069 100.0%

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

As of 09/15/2020

FY19-20 Apportionment	Base		Funded FTES ( 3 Yr Avg.) FY19/20	Fund Rate 3.26% Inflation	FY19/20 Funding
	FTES ( Funded) FY 18/19	2.26% Growth			
Credit	11,449.01	258.81	11,707.82	\$4,027.00	47,147,391
Special Admit Credit	587.37	(587.37)		\$5,646.30	0
Non-Credit	208.36	69.42	277.78	\$3,380.63	939,071
Total	12,244.74	(259.14)	11,985.60		48,086,463
FY19-20					
FTES Allocation	48,086,463				
CCCCO Adjustment	-717,411				
Basic Allocation	8,091,004	(Per State Apportionment 8/12/20_ Exh. C))			
Supplemental Allocation	15,558,576	(Per State Apportionment 8/12/20_ Exh. C))			
Student Success Allocation	6,978,463	(Per State Apportionment 8/12/20_ Exh. C))			
Full-Time Faculty Hiring	717,521	(Per State Advance Apportionment 8/19/20_ Exh. A))			
Total Revenue Entitlement	78,714,616				
Estimated Property Taxes	112,395,273	(9.21% increase over last year)			
Est. Education Protection Account (Prop 55)	1,207,947				
Est. Student Enrollment Fee	5,857,241	(conservative number less 2% )			
Total Estimated Local/Prop 30 Revenue	119,460,461				
Excess Funds Over Revenue Entitlement	40,745,846				

FY20-21 Apportionment	Base		Est. Funded FTES ( 3 Yr Avg.) FY20/21	Est. Fund Rate 0% Inflation	FY20/21 Funding
	FTES ( 3 Yr Avg.) FY 19/20	1.00% Growth			
Credit	11,707.82	117.08	11,521.48	\$4,027.00	46,397,013
Special Admit Credit	0.00	0.00	298.56	\$5,646.30	1,685,759
Non-Credit	277.78	2.78	227.75	\$3,380.63	769,938
Total	11,985.60	119.86	12,047.79		48,852,711
FY20-21					
FTES Allocation	48,852,711				
Basic Allocation	8,091,004	(Based upon Prior Year)			
Supplemental Allocation	15,558,576	(Based upon Prior Year)			
Student Success Allocation	6,978,463	(Based upon Prior Year)			
Full-Time Faculty Hiring	717,521	(Based upon Prior Year)			
Total Revenue Entitlement	80,198,275				
Estimated Property Taxes	109,711,110	(2.39% decrease over last year)			
Est. Education Protection Account (Prop 55)	1,234,865				
Est. Student Enrollment Fee	5,915,888	(conservative number less 2% )			
Total Estimated Local/Prop 30 Revenue	116,861,863				
Excess Funds Over Revenue Entitlement	36,663,587				



FY21-22 Apportionment	Base		Est. Funded	Est.	FY21/22 Funding
	FTES ( 3 Yr Avg.)	1.00%	FTES ( 3 Yr Avg.)	Fund Rate	
	FY 20/21	Growth	FY21/22	2.80% Inflation	
Credit	11,521.48	115.21	11,559.44	\$4,139.76	47,853,252
Special Admit Credit	298.56	2.99	295.31	\$5,804.40	1,714,096
Non-Credit	227.75	2.28	237.96	\$3,475.29	826,991
<b>Total</b>	<b>12,047.79</b>	<b>120.48</b>	<b>12,092.71</b>		<b>50,394,339</b>
<b>FY21-22</b>					
FTES Allocation	50,394,339				
Basic Allocation	8,091,004	(Based upon Prior Year)			
Supplemental Allocation	15,558,576	(Based upon Prior Year)			
Student Success Allocation	6,978,463	(Based upon Prior Year)			
Full-Time Faculty Hiring	717,521	(Based upon Prior Year)			
<b>Total Revenue Entitlement</b>	<b>81,739,903</b>				
Estimated Property Taxes	113,550,999	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,247,214				
Est. Student Enrollment Fee	5,975,046	(conservative number less 2% )			
<b>Total Estimated Local/Prop 30 Revenue</b>	<b>120,773,259</b>				
<b>Excess Funds Over Revenue Entitlement</b>	<b>39,033,356</b>				

FY22-23 Apportionment	Base		Est. Funded	Est.	FY22/23 Funding
	FTES ( 3 Yr Avg.)	1.00%	FTES ( 3 Yr Avg.)	Fund Rate	
	FY 21/22	Growth	FY22/23	3% Inflation	
Credit	11,559.44	115.59	11,596.25	\$4,263.95	49,445,802
Special Admit Credit	295.31	2.95	197.96	\$5,978.53	1,183,490
Non-Credit	237.96	2.38	247.83	\$3,579.55	887,123
<b>Total</b>	<b>12,092.71</b>	<b>120.93</b>	<b>12,042.03</b>		<b>51,516,415</b>
<b>FY22-23</b>					
FTES Allocation	51,516,415				
Basic Allocation	8,091,004	(Based upon Prior Year)			
Supplemental Allocation	15,558,576	(Based upon Prior Year)			
Student Success Allocation	6,978,463	(Based upon Prior Year)			
Full-Time Faculty Hiring	717,521	(Based upon Prior Year)			
<b>Total Revenue Entitlement</b>	<b>82,861,979</b>				
Estimated Property Taxes	117,525,284	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,259,686				
Est. Student Enrollment Fee	6,034,797	(conservative number less 2% )			
<b>Total Estimated Local/Prop 30 Revenue</b>	<b>124,819,767</b>				
<b>Excess Funds Over Revenue Entitlement</b>	<b>41,957,788</b>				

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

Fund 10 Property Taxes - Report for FY19/20 Finals and FY20/21 Projection  
Property Tax Report Dated: 8/28/2020 Report  
Update Date: 9/4/20

**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	FY19.20	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	\$ 415,287	\$ 401,000	\$ 415,035	\$ 429,561
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	\$ 90,361,326	\$ 94,254,000	\$ 97,552,890	\$ 100,967,241
Unitary & Railroad	10-99-9999-35801/35802-48811	\$ 781,227	\$ 835,518	\$ 784,940	\$ 887,493	\$ 948,528	\$ 1,031,069	\$ 981,002	\$ 1,001,000	\$ 1,036,035	\$ 1,072,296
Supplemental	10-99-9999-00000-48812	\$ 1,576,415	\$ 2,782,207	\$ 2,760,982	\$ 3,050,905	\$ 3,276,238	\$ 3,847,918	\$ 2,681,455	\$ 1,341,000	\$ 1,387,935	\$ 1,436,513
Unsecured	10-99-9999-00000-48813	\$ 5,553,491	\$ 5,911,482	\$ 6,192,370	\$ 6,111,771	\$ 6,052,220	\$ 7,145,744	\$ 6,873,915	\$ 5,497,000	\$ 5,689,395	\$ 5,888,524
RDA Pass-Thru (47.5% Fund 10 )	10-99-9999-35401-48818	\$ 448,437	\$ 742,766	\$ 914,256	\$ 1,374,918	\$ 1,892,305	\$ 1,986,822	\$ 2,450,103	\$ 2,498,975	\$ 2,586,439	\$ 2,676,965
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	\$ 8,632,185	\$ 4,718,135	\$ 4,883,270	\$ 5,054,184
Sub-Total		\$ 71,556,493	\$ 78,911,927	\$ 84,095,235	\$ 89,294,528	\$ 97,210,344	\$ 102,913,863	\$ 112,395,273	\$ 109,711,110	\$ 113,550,999	\$ 117,525,284
Overall % Changed compared to prior year.		8.47%	10.28%	6.57%	6.18%	8.86%	5.87%	9.21%	-2.39%	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	\$ -	\$ -	\$ -	\$ -
Total Revenue		\$ 74,111,300	\$ 78,911,927	\$ 84,095,235	\$ 89,962,528	\$ 97,347,796	\$ 107,918,324	\$ 112,395,273	\$ 109,711,110	\$ 113,550,999	\$ 117,525,284
Overall % Changed compared to prior year.		12.34%	6.48%	6.57%	6.98%	8.21%	10.86%	4.15%	-2.39%	3.50%	3.50%

**2019-2020 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 2019 Only)</b>				
1. Noncredit (Parts IV.A.1 + VII.A.3)			37.17	37.17
2. Credit (Parts III.A.1 + VI.A.1)			1,327.87	1,327.87
<b>Summer Intersession Courses (Summer 2020 Prior to July 1, 2020)</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)			7.91	7.91
<b>Primary Terms (Exclusive of Summer Intersession)</b>				
1. Census Procedure Courses				
(a) Weekly Census Contact Hours (Part II)			8,267.71	8,267.71
(b) Daily Census Contact Hours (Part III)			598.07	600.04
2. Actual Hours of Attendance Procedure Courses				
(a) Noncredit (Part IV.C)			161.54	162.38
(b) Credit (Part IV.D)			232.55	235.29
3. Alternative Attendance Accounting Procedure Courses				
(a) Weekly Census Procedure Courses (Part V)(Credit)			1,108.82	1,108.82
(b) Daily Census Procedure Courses (Part V)(Credit)			479.20	479.20
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)			0.00	0.00
<b>Total FTES</b>				
Total Credit FTES			12,022.13	12,026.84
Total Noncredit FTES			198.71	199.55
Total FTES			12,220.84	12,226.39

<b>Supplemental Information</b>	<b>FTES</b>
Inservice Training Courses	0.00
Basic Skills Courses and Immigrant Education (Noncredit)	171.12
Basic Skills Courses and Immigrant Education (Credit)	331.93

**2019-2020 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

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

Nonresidents		
	Attendance FTES	Factored FTES
<b>Summer Intersession (Summer 2019 Only)</b>		
1. Noncredit (Parts IV.A.1 + VII.A.3)	0.00	0.00
2. Credit (Parts III.A.1 + VI.A.1)	82.03	82.03
<b>Summer Intersession Courses (Summer 2020 Prior to July 1, 2020)</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)	0.20	0.20
<b>Primary Terms (Exclusive of Summer Intersession)</b>		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II)	450.23	450.23
(b) Daily Census Contact Hours (Part III)	43.91	44.06
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C)	0.00	0.00
(b) Credit (Part IV.D)	10.21	10.34
3. Alternative Attendance Accounting Procedure Courses		
(a) Weekly Census Procedure Courses (Part V)(Credit)	47.91	47.91
(b) Daily Census Procedure Courses (Part V)(Credit)	21.54	21.54
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00
<b>Total FTES</b>		
Total Credit FTES	656.03	656.31
Total Noncredit FTES	0.00	0.00
Total FTES	656.03	656.31

**2019-2020 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	108,888.50	5,126.30
2. 1st CW Extended Day	33,204.30	1,707.60

**B. Second Primary Term**

1. 1st CW Day	94,319.40	5,618.10
2. 1st CW Extended Day	29,879.00	2,049.40

**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)	8,810.87	438.10
Second Period Report Part 1.C.(1)(a)	8,265.99	450.84
Annual Period Report Part 1.C.(1)(a)	8,267.71	450.23
ReCal Period Report Part 1.C.(1)(a)		

**2019-2020 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 2019 Only)**

1. 1st CD	445,932.29	29,115.40
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**B. Summer Intersession Courses (Summer 2020 Prior to July 1, 2020)**

1. 1st CD	4,152.60	105.30
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**C. July 1 - December 31, 2019 (Exclusive of Summer Intersession)**

1. 1st CD Day	115,692.00	10,927.40
2. 1st CD Extended Day	22,224.60	1,398.80

**January 1 - April 15, 2020**

3. 1st CW Day	150,874.50	8,487.50
4. 1st CW Extended Day	23,917.10	2,114.00

**April 16 - June 30, 2020**

5. 1st CW Day	1,280.00	128.00
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)	902.78	80.30
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	530.06	47.42
Second Period Report	Part 1.A.(2)	902.78	80.30
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	594.87	43.75
Annual Period Report	Part 1.A.(2)	849.39	55.45
	Part 1.B.(2)	7.91	0.20
	Part 1.C.(1)(b)	598.07	43.91
ReCal Period Report	Part 1.A.(2)		
	Part 1.B.(2)		
	Part 1.C.(1)(b)		

**2019-2020 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 2019 Only)**

1. Noncredit Courses	19,510.00	0.00
2. Credit Courses	6,258.10	205.50

**B. Summer Intersession Courses (Summer 2020 Prior to July 1, 2020)**

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, 2019	52,161.00	0.00
2. January 1 - April 15, 2020	1,583.10	0.00
3. April 16 - June 30, 2020	31,067.60	0.00

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

1. July 1 - December 31, 2019 Day	64,072.30	2,599.10
2. July 1 - December 31, 2019 Extended Day	9,333.90	501.70
3. January 1 - April 15, 2020 Day	5,123.70	567.60
4. January 1 - April 15, 2020 Extended Day	322.00	0.00
5. April 16 - June 30, 2020 Day	36,826.90	1,609.60
6. April 16 - June 30, 2020 Extended Day	6,408.60	80.00

**2019-2020 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)	36.50	0.00
	Part 1.A.(2)	9.55	0.39
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	239.59	0.00
	Part 1.C.(2)(b)	258.97	9.98
Second Period Report	Part 1.A.(1)	37.17	0.00
	Part 1.A.(2)	11.92	0.40
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	101.89	0.00
	Part 1.C.(2)(b)	143.46	6.16
Annual Period Report	Part 1.A.(1)	37.17	0.00
	Part 1.A.(2)	11.92	0.40
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	161.54	0.00
	Part 1.C.(2)(b)	232.55	10.21
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)		



**2019-2020 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	16,541.00	615.00
2. 1st CW Extended Day	736.00	15.00

**B. Second Primary Term**

1. 1st CW Day	17,387.50	863.00
2. 1st CW Extended Day	1,049.00	50.00

**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)	1,073.19	39.68
Second Period Report Part 1.C.(3)(a)	1,109.16	47.72
Annual Period Report Part 1.C.(3)(a)	1,108.82	47.91
ReCal Period Report Part 1.C.(3)(a)		

**2019-2020 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 2019 Only)**

1. 1st CD	244,940.10	13,740.90
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**B. Summer Intersession Courses (Summer 2020 Prior to July 1, 2020)**

1. 1st CD	0.00	0.00
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**C. July 1 - December 31, 2019 (Exclusive of Summer Intersession)**

1. 1st CD Day	74,898.50	3,455.60
2. 1st CD Extended Day	5,916.90	293.40

**January 1 - April 15, 2020**

3. 1st CW Day	170,033.45	7,367.60
4. 1st CW Extended Day	733.50	195.60

**April 16 - June 30, 2020**

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

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	368.01	24.62
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	307.74	14.65
Second Period Report	Part 1.A.(2)	368.01	24.62
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	481.42	21.64
Annual Period Report	Part 1.A.(2)	466.56	26.18
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	479.20	21.54
ReCal Period Report	Part 1.A.(2)		
	Part 1.B.(2)		
	Part 1.C.(3)(b)		

**2019-2020 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 2019 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 2020 Prior to July 1, 2020)**

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, 2019 (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, 2020**

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, 2020**

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

**2019-2020 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)		

**2019-2020 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	816
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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)
588.86	6.62	6.62	1.12 %

**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.

**2019-2020 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**CENTERS FTES**

Center	Credit FTES	Noncredit FTES	Total FTES
Total			

**2019-2020 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

**CAREER DEVELOPMENT AND COLLEGE PREPARATION Noncredit FTES**

Control Number	Course ID	Course Title	Total FTES	Number of Sections
CCC000340276	BusinessBUS0	Business English and Writing	0.00	0
CCC000359174	BusinessBUS0	Business Language Skills	0.00	0
CCC000305304	BusinessBUS0	Introduction to Business	0.00	0
CCC000130899	ComputerAppl	Microsoft Access Level 1	0.00	0
CCC000277357	ComputerAppl	Microsoft Access Level 2	0.00	0
CCC000235519	ComputerAppl	Microsoft Excel Level 2	0.00	0
CCC000180226	ComputerAppl	Microsoft Excel Specialist	0.00	0
CCC000367871	ComputerAppl	Microsoft PowerPoint Level 2	0.00	0
CCC000329021	ComputerAppl	Microsoft PowerPoint Specialist	0.00	0
CCC000353790	ComputerInfo	Introduction to Computer Information Systems	0.00	0
CCC000576844	EnglishasaSe	ESL in the Health Care Setting	0.00	0
CCC000581684	EnglishasaSe	Intermediate-Low Listening/Speaking	0.00	0
CCC000581683	EnglishasaSe	Intermediate-Low Reading and Writing	0.00	0
CCC000580025	ESL510	ESL for Computers and Computing	0.00	0
CCC000581682	ESL542	Advanced English Grammar	0.00	0
CCC000580024	ESL550	ESL for the Workplace	0.00	0
CCC000575853	MathematicsM	Math for Medical Assisting	0.00	0
CCC000571200	MedicalAssis	Fundamentals of Medical Terminology I	0.00	0
CCC000571256	MedicalAssis	Fundamentals of Medical Terminology II	0.00	0
CCC000569939	MedicalAssis	Introduction to Healthcare Professions	0.00	0
<b>Total</b>			<b>0.00</b>	<b>0</b>

# San Jose Mercury News

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SAN JOSE - EVERGREEN COLLEGE  
JOY A PACE  
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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:

**09/26/2020**

Dated at San Jose, California  
September 26, 2020

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.

**0006518523**

### PUBLIC HEARING

A public hearing regarding the 2020-2021 budget of the San Jose-Evergreen Community College District will be held on October 13, 2020, at 6:25 p.m. via Zoom meeting. A link to the meeting can be found at the district website home page [www.sjeccd.edu](http://www.sjeccd.edu). The public is cordially invited to attend this meeting.

The budget may be inspected by the public beginning October 8, 2020, at 5:00 p.m. on the district website <https://www.sjeccd.edu/district-services/administrative-services/budget-planning-reports>.  
**SJMN#6518523**  
**September 26, 2020**



**SAN JOSE-EVERGREEN COMMUNITY COLLEGE DISTRICT  
RESOLUTION 101320-5**

**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 October 13, 2020, 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 2020-21 fiscal appropriation limit at \$176,622,535; and be it further

**RESOLVED**, that the actual appropriation for the 2020-21 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 13th day of October 2020 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  
Fiscal Year 2020-21**

DISTRICT: **San Jose/Evergreen CCD**  
DATE: **October 13, 2020**

<b>I. 2020-21 Appropriations Limit:</b>		
A. 2019-20 Appropriations Limit		\$ 173,640,028
B. 2020-21 Price Factor:	<b>1.0373</b>	
C. Population factor:		
1 2018-19 Second Period Actual FTES	12,255.0100	
2 2019-20 Second Period Actual FTES	12,016.6700	
3 2020-21 Population change factor	0.9806	
(line C.2. divided by line C.1.)		
D. 2019-20 Limit adjusted by inflation and population factors		\$ 176,622,535
(line A multiplied by line B and line C.3.)		
E. Adjustments to increase limit:		
1 Transfers in of financial responsibility		
2 Temporary voter approved increases		
3 Total adjustments - increase		-
F. Adjustments to decrease limit:		
1 Transfers out of financial responsibility		
2 Temporary voter approved increases		
3 Total adjustments - decrease		-
G. 2020-21 Appropriations Limit		\$ 176,622,535
<b>II. 2020-21 Appropriations Subject to Limit:</b>		
A. State Aid <sup>1</sup>		\$ 1,837,769
B. State Subventions <sup>2</sup>		401,000
C. Local Property taxes		109,310,110
D. Estimated excess Debt Service taxes		-
E. Estimated Parcel taxes, Square Foot taxes, etc.		-
F. Interest on proceeds of taxes		500,000
G. Less: Costs for Unreimbursed Mandates <sup>3</sup>		-
H. 2020-21 Appropriations Subject to Limit		\$ 112,048,879

<sup>1</sup> General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue

<sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...

<sup>3</sup> Local Appropriations for Unreimbursed State, Court, and Federal Mandates

# San Jose City College Associated Students

## Balance Sheet

June 30, 2020

### Assets

#### *Current Assets*

Cash	349,921
<b><i>Total Current Assets</i></b>	<b>349,921</b>

<b>Total Assets</b>	<b>349,921</b>
---------------------	----------------

### Liabilities & Equity

#### *Current Liabilities*

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

#### *Equity*

Restricted for Scholarships and Clubs	694,553
Unrestricted	255,368
<b><i>Total Equity</i></b>	<b>949,921</b>

<b>Total Liabilities &amp; Equity</b>	<b>\$ 949,921</b>
---------------------------------------	-------------------

E.V.C. ASSOCIATED STUDENT BODY

**Summary Balance Sheet**

As of June 30, 2020

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	<u>Jun 30, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	347,432.29
Other Current Assets	<u>517.68</u>
<b>Total Current Assets</b>	<u>347,949.97</u>
<b>TOTAL ASSETS</b>	<u><b>347,949.97</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	<u>79,193.14</u>
<b>Total Current Liabilities</b>	<u>79,193.14</u>
<b>Total Liabilities</b>	<u>79,193.14</u>
Equity	<u>268,756.83</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>347,949.97</b></u>

## Statement of Net Assets

June 30, 2020

### Assets

#### Current Assets

Cash and investments	\$ 2,598,675
Receivables	37,182
Other current assets	19,111
<b>Total current assets</b>	<b>2,654,967</b>

#### Noncurrent Assets

Furniture and Equipment	5,341
Less: Accumulated Depreciation	(3,077)
<b>Fixed Assets, net</b>	<b>2,264</b>

#### Total Assets

**\$ 2,657,231**

### Liabilities

#### Current liabilities

Accounts payable	\$ 170,180
Sales tax	1,896
Payroll taxes	53
Funds held for others ASB	71,923
<b>Total current liabilities</b>	<b>\$ 244,051</b>

### Net Assets

Net assets without donor restrictions	\$ (617,390)
Net assets with donor restrictions (Scholarship, Trust & Endowment)	3,030,570
<b>Total net assets</b>	<b>\$ 2,413,180</b>

#### Liabilities and net assets

**\$ 2,657,231**

### Bad Debts Allowance for FY20-21 Adopted Budget

Date ARTM Report run: 9/10/2020 for 06/30/2020

Year	Total A/R as of 6/30/20	Estimated Collections for FY20/21	Estimated Net A/R as of 06/30/21	Allowance %	Bad Debt Allowance FY20/21
Pre 10-11	\$ 919,015.83	\$ 9,190.00	\$ 909,825.83	100%	\$ 909,826.00
10-11	\$ 157,820.43	\$ 1,578.00	\$ 156,242.43	100%	\$ 156,242.00
11-12	\$ 263,873.54	\$ 5,277.00	\$ 258,596.54	100%	\$ 258,597.00
12-13	\$ 300,282.96	\$ 6,006.00	\$ 294,276.96	100%	\$ 294,277.00
13-14	\$ 249,748.88	\$ 12,487.00	\$ 237,261.88	100%	\$ 237,262.00
14-15	\$ 271,386.93	\$ 13,569.00	\$ 257,817.93	100%	\$ 257,818.00
15-16	\$ 353,925.74	\$ 17,696.00	\$ 336,229.74	100%	\$ 336,230.00
16-17	\$ 398,979.44	\$ 23,939.00	\$ 375,040.44	100%	\$ 375,040.00
17-18	\$ 488,040.72	\$ 29,282.00	\$ 458,758.72	50%	\$ 229,379.00
18-19	\$ 706,041.07	\$ 211,812.00	\$ 494,229.07	50%	\$ 247,115.00
19-20	\$ 2,062,226.66	\$ 1,237,336.00	\$ 824,890.66	25%	\$ 206,223.00
20-21	\$ 4,267,094.56	\$ 2,560,257.00	\$ 1,706,837.56	0%	\$ -
<b>Grand Total</b>	<b>\$ 10,438,436.76</b>	<b>\$ 4,128,429.00</b>	<b>\$ 6,310,007.76</b>		<b>\$ 3,508,009.00</b>

6/30/20 Allowance for Bad Debts	\$ 3,138,419.64
FY20/21 Adopted Budget Bad Debts Expense (difference between FY20/21 and FY19/20 Allow	\$ 369,589.36

# 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.