



SAN JOSÉ • EVERGREEN  
Community College District

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# 2022-2023 ADOPTED BUDGET REPORT

SEPTEMBER 13, 2022





SAN JOSÉ · EVERGREEN  
Community College District

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## PRESENTED TO THE BOARD OF TRUSTEES SEPTEMBER 13, 2022

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**Jorge Escobar**  
*Vice Chancellor, Administrative Services*

**Joseph Chesmore**  
*Executive Director, Fiscal Services*

Prepared in collaboration with Fiscal  
Services and Business Services staff



# TRANSMITTAL MEMO

September 13, 2022

To: Mr. Bob Livengood, Board President

Honorable Board of Trustees

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

## Introduction

I am proud to submit the Unrestricted General Fund 10 operating budget for fiscal year 2022-2023 ("FY22-23") for your consideration and its adoption. The enclosed budget is the fiscal foundation for the operation of our District. The report reflects updated projections since your approval of the Tentative Budget on June 14, 2022. The approval of this aligns with State budget information from the May revise and the passage of the State Budget Act.

The proposed budget takes into account factors that affect revenue and expenses; it includes revenue data from the County Assessor's Office and verified assumptions of costs, such as PERS/STRS contribution rates and Health Insurance premiums, to forecast expenses for FY22-23, and estimates projections for future years.

The production of the report is the result of collaborative effort of our fiscal teams, including Business Services staff at Evergreen Valley College and San José City College, the Center for Economic Mobility and District Fiscal Services, under the leadership of Executive Director Joseph Chesmore. The District Budget Committee reviewed the preliminary report on September 1, 2022.

The proposed budget in front of you, compared to the fiscal year 2021-2022 Adopted Budget, is about 2.5% higher. This fiscal year's compensation projections had the benefit of having the salary schedules updated as of July 1, 2022, which avoided multiple operational units to complete accruals, rebalance categorical funds or process retroactive payments and reports due to STRS/PERS.

The following are key net changes in the Adopted Budget for FY22-23 (comparing the Tentative Budget to the Adopted Budget): total revenue increased by \$4,369,912, primarily from property tax data points. The total expenses increased by \$870,907, driven by updated salary projections and other discretionary cost increases.



The Adopted Budget provides the colleges with a carryover of \$500,000 to serve as contingency for their operation in FY22-23.

Since the approval of the Tentative Budget, many macro-economic factors have moved significantly, showing high volatility, including the inflation rate (global and domestic), mortgage interest rates, home prices, and gasoline prices, all of which affect directly or indirectly our students and employees. According to School Services of California, “on July 28, 2022, the U.S. Bureau of Economic Analysis (BEA) released its advance estimate of the gross domestic product (GDP) for the second quarter of 2022—indicating that the economy shrank by an annual rate of 0.9% from the first quarter, making it the second consecutive quarter of negative GDP. While the official measure of an economic recession is determined and declared by the National Bureau of Economic Research, which looks at a variety of factors in addition to the GDP, two consecutive quarters of negative GDP growth has become a lay indicator of a recession.”

The financial markets have been extremely volatile and some of the gains made during the early part of the summer have been erased affecting the performance of the Investment Portfolio for the OPEB trust, which for an extended period has seen great returns. We expect that in the near future we will start consuming its principal.

Looking forward, we anticipate this fiscal year to be one with high expectations around the economic recovery; it is also a mid-term election year, and one that will bring students back to the campuses in higher numbers. In the next few months, as we learn from an intentional return to in-person instruction and services, we will be in a better position to determine any new financial demands, changes in revenue streams and enrollment trends. With this information, I plan to devote time, in collaboration with Executive Cabinet, to study fiscal options, targets and recommendations to be reviewed during the spring budget study session.

We will continue to place importance on modernizing technology to improve student success. Technology will continue playing a critical role, particularly now with the evolution of “Distance Education / Online Education” and the application of different modalities to deliver instruction through Hybrid, in-person, and High Flex modalities. We also have strong competition creating external pressure for quality services and programs. Our advancement in technology must include significant efforts on Cybersecurity, data strategy, business intelligence, cloud strategy, and provisioning integrated tools to improve the student experience. We need to enhance data and reporting, as business intelligence will play a critical role assisting us to understand our students, enrollment, attrition, and persistence trends in a more advanced way. We will continue with our efforts to Simplify, Eliminate or Automate our operation, as well as to explore better ways to streamline college-student communications with the use of a Customer Relationship Management (CRM) platform.



Our District remains resilient and has a unique opportunity to improve our instructional capacity, brand and reputation. The challenge is in making effective, forward thinking and innovative investments that will stand the test of time. As we aim to close, not only the achievement gap and the knowledge transfer gap, but also the equity, opportunity, and social justice gap, we must rely on top-notch academic programs and services. In the coming years, we have to be laser-focused on delivering the best academic instruction through quality programs, student-focused services, and an effective and efficient operational environment.

In order to build on the great work done at the Colleges, the District will provide additional services in East San José with the East San José Expansion initiative, reinventing ourselves and pivoting into a new service model with enhanced value-add to our students and the community. For this purpose, Fund 19 was created. It will be funded \$1.25M of unrestricted funding for its operation. Once the physical space is secured and the programming of instruction and services is finalized, we will rally together to see this become a reality. Similar to the SJECCD Extension in Milpitas, we expect that unconventional thinking will meet the high needs of our students and families. We must be attentive and develop ways to enhance the pipeline and connection with K-12, and cultivate future students by analyzing our data and any demographic shifts.

Below is a summary of the main components of the budget report.

## Revenue (Sources)

Under the Governor's May Revision, the overall state budget increased over the 2021-2022 enacted budget, amounting to over \$300 billion for 2022-2023 budget – this represents a 17% increase over last year's budget. General Fund spending increased by about 20%, to \$235 billion. In January, the administration projected a \$45.7 billion surplus for FY2022-2023, nearly matching the record \$47 billion surplus in the FY2021-2022 budget that resulted from a large increase in income among California's wealthy residents during the pandemic. With that trend continuing into 2022, the administration's May Revision now projects a discretionary budget surplus..

Based on the information we have available from the State and the County Tax Assessor's Office for this FY2022-2023 Adopted Budget, the revenue is projected to be \$150,223,621, which is an increase of \$4,369,912 compared to the FY2022-2023 Tentative Budget of \$145,853,709. Although the absolute dollar amount is a significant increase, it is less than 3%. The growth factor contributing to this difference is due to the latest healthy property tax data point recently published.

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). While at this time the District's fiscal outlook remains stable, we must continue to be cautious in making long-term commitments without the proper analysis. It is important to recognize that after a decade of becoming a "Basic Aid" District, we are almost exclusively dependent on property taxes.

This past month, the property tax projection for FY2022-2023 was updated based on the latest County Assessor's estimate, now representing a 4.67% on-going increase over the prior-year property tax receipts. The property tax revenue allocated to the Unrestricted General Fund 10 is now \$123,162,168 in FY2021-2022, projected to be \$128,341,425 in FY2022-2023, and projected to be \$132,833,375 for FY2023-2024. This portion of revenue for the Adopted Budget is supplemented by \$21,882,196 received from the State (EPA, lottery, and state entitlement apportionment, inter-fund transfers, and others) for a total revenue of \$150,223,621.

The beginning unrestricted general fund balance (a.k.a. District Reserves) for FY2021-2022 was \$29,934,029, or 21.98%, given the estimated figures; the ending fund balance for FY2022-2023 is to be \$35,143,385, or 23.62%, which reflects the salary increases negotiated as part of the Collective Bargaining Agreements for FY2022-2023. This year, the salary schedules reflect a 3% increase across constituency groups. This is the third year of a multi-year agreement, which allows us to avoid the "retro" business practice and allows us to true up the budget for a more realistic financial picture for the fiscal year and future years' forecast.

## Expenses (Uses)

The total estimated expense amount for the Unrestricted General Fund 10, ending June 30, 2022, is \$142,342,592. The most significant appropriation in the budget is total compensation, which includes salary, employee health and welfare costs, and all statutory benefit costs. The total expense forecast for FY2022-2023 is \$148,802,101, and the increase from last year's Revised Budget to the Adopted Budget is primarily due to the costs associated with collective bargaining agreements, which have been finalized at 3%, effective July 1, 2022.

For the past couple of years, the retirement costs for STRS and PERS continue to escalate and are mandated unfunded expenses. Most recently, the PERS rate increased 2.46% since Adopted Budget FY2021-2022. This trend continues in the out-years with projected rate increases at similar levels through FY2024-2025 for both retirement programs. The District experienced an increase of 4.92% in Blue Cross premiums and an increase of 1.75% in Kaiser medical rates in this budget year.



With the move to SISC, Self-Insured Schools of California, our projected health premiums have stabilized. We hope this pattern continues since it is an expensive component of the budget. All these costs are reflected in the total compensation costs. This year for example, these new costs already consumed a major portion of the increased annual property tax revenue.

Although the Adopted Budget focuses on the unrestricted general fund, we will work with the colleges to start reporting more details related to Categorical and Grant funds during your quarterly budget updates. These funds are essential to student success. The State Chancellor's Office just released a wonderful compendium of fiscal resources, which we are also delivering to you as information.

For planning purposes, as based on the Board Budget Principles, we maintained our long-term conservative posture and budget planning with property tax estimates growing at a rate of 3.5%. However, as appropriately suggested during our Tentative Budget dialogue, as part of the Budget Study Session (spring), we will evaluate the Board's sentiment of potentially reducing the revenue growth rate to the prior 3%, or to propose other mechanisms to promote additional financial flexibility.

We appreciate your ongoing passionate advocacy for students, and for providing the District with policy and direction to achieve Board Ends Policies.

Respectfully,

*Forge Escobar*

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# BOARD 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.



# ADOPTED BUDGET SUMMARY

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT FY 2022-2023 ADOPTED BUDGET REPORT

### Adopted Budget

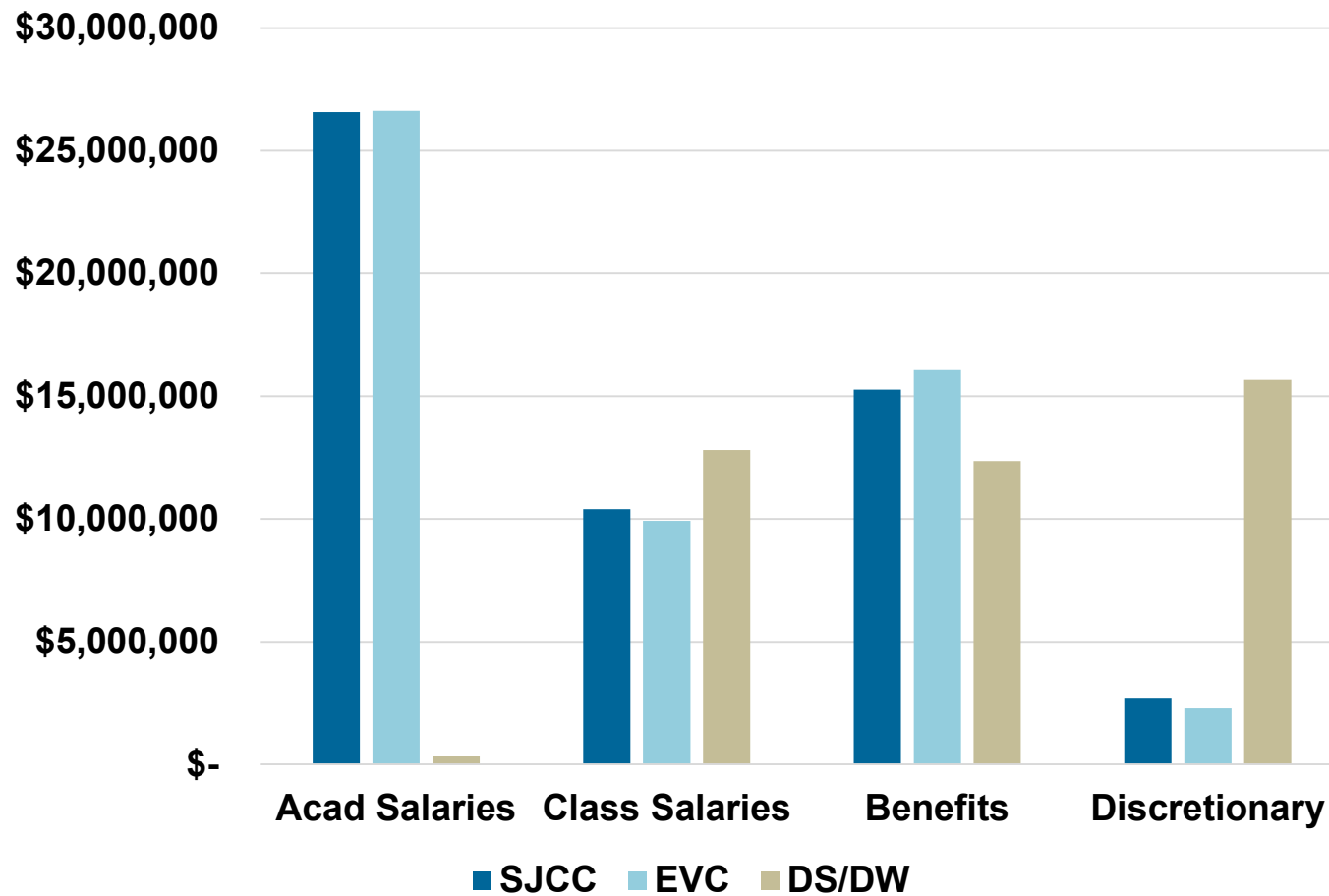
Major Object Description	FY20-21 Adopted Budget	FY20-21 Actuals	FY21-22 Adopted Budget	FY21-22 YTD Actuals	FY22-23 Tentative Budget	FY22-23 Adopted Budget	FY23-24 Estimated Budget	FY24-25 Estimated Budget
Beginning Fund Balance	25,623,053	25,621,382	27,477,830	29,934,029	33,721,865	33,721,865	35,143,385	38,263,122
<u>Revenues</u>								
Federal	-	39,121	36,000	32,239	38,300	36,000	36,000	36,000
State Revenue	10,930,797	11,480,996	10,832,454	13,332,333	9,903,347	11,345,135	11,742,215	12,153,192
Local Revenue	119,819,869	128,895,155	131,251,318	132,278,740	135,870,644	138,717,385	143,572,493	144,572,493
Other Financing Sources	1,141,981	102,078	813,002	487,116	41,418	125,101	125,101	125,101
Total Revenues	131,892,647	140,517,349	142,932,774	146,130,428	145,853,709	150,223,621	155,475,809	156,886,786
<u>Expenditures</u>								
Academic Salaries	47,499,983	53,042,904	50,802,183	53,191,392	53,657,249	53,569,088	54,104,779	54,645,827
Classified Salaries	28,980,205	29,203,644	32,076,366	29,693,521	33,007,593	33,137,165	33,468,537	33,803,222
Employee Benefits	37,647,916	35,766,883	40,223,579	38,142,063	42,323,971	43,690,783	44,127,691	44,568,968
Total Personnel	114,128,104	118,013,431	123,102,128	121,026,976	128,988,813	130,397,036	131,701,006	133,018,016
Supplies and Materials	1,377,492	736,941	941,483	894,768	904,758	894,610	894,610	894,610
Other Operating Expenses & Services	15,896,882	13,050,348	15,340,964	16,449,232	14,236,571	14,108,811	14,108,811	14,108,811
Capital Outlay	463,603	822,068	216,186	274,060	203,936	234,932	234,932	234,932
Other Outgo	6,923,568	3,581,915	5,632,252	3,697,556	5,847,116	5,416,712	5,416,712	5,416,712
Total Non-Personnel	24,661,545	18,191,271	22,130,885	21,315,616	21,192,381	20,655,065	20,655,065	20,655,065
Subtotal Expenditures	138,789,649	136,204,702	145,233,013	142,342,592	150,181,194	151,052,101	152,356,071	153,673,081
Discount Factor	(3,122,767)				(2,250,000)	(2,250,000)		
Total Expenditures	135,666,882	136,204,702	145,233,013	142,342,592	147,931,194	148,802,101	152,356,071	153,673,081
Net change in Fund Balance	(3,774,235)	4,312,646	(2,300,239)	3,787,836	(2,077,485)	1,421,520	3,119,738	3,213,705
Ending Fund Balance	21,848,818 16.10%	29,934,029 21.98%	25,177,591 17.34%	33,721,865 23.69%	31,644,380 21.39%	35,143,385 23.62%	38,263,122 25.11%	41,476,827 26.99%

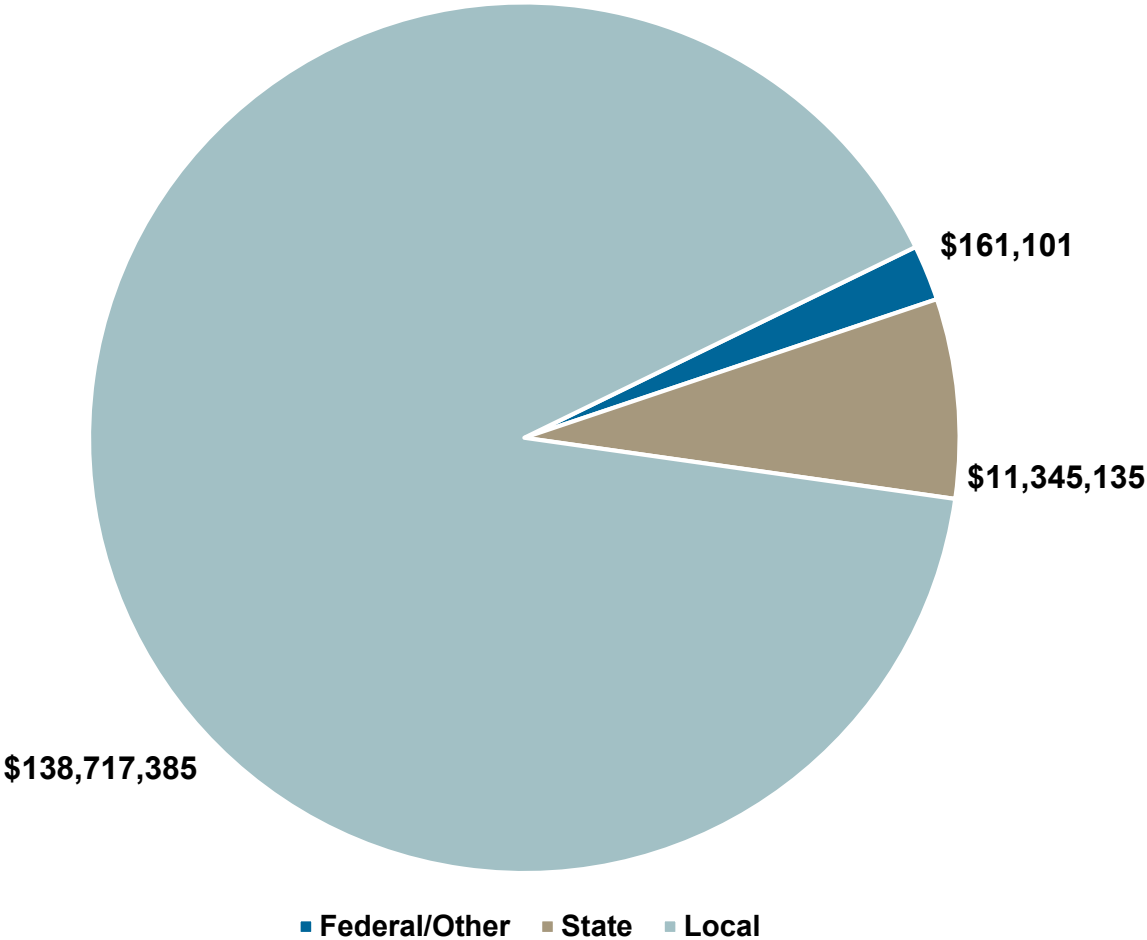
# FISCAL ASSUMPTIONS

	2020-2021	2021-2022	2022-2023 (Adopted )
Health Premium Blue Cross	6.10 %	0.40%	4.92%
Health Premium Kaiser	6.10%	0.20%	1.75%
Statutory Premium STRS	16.15%	16.92%	19.10%
Statutory Premium PERS	20.70%	22.91%	25.37%
Unemployment Insurance (UI)	0.05%	0.5%	0.65%

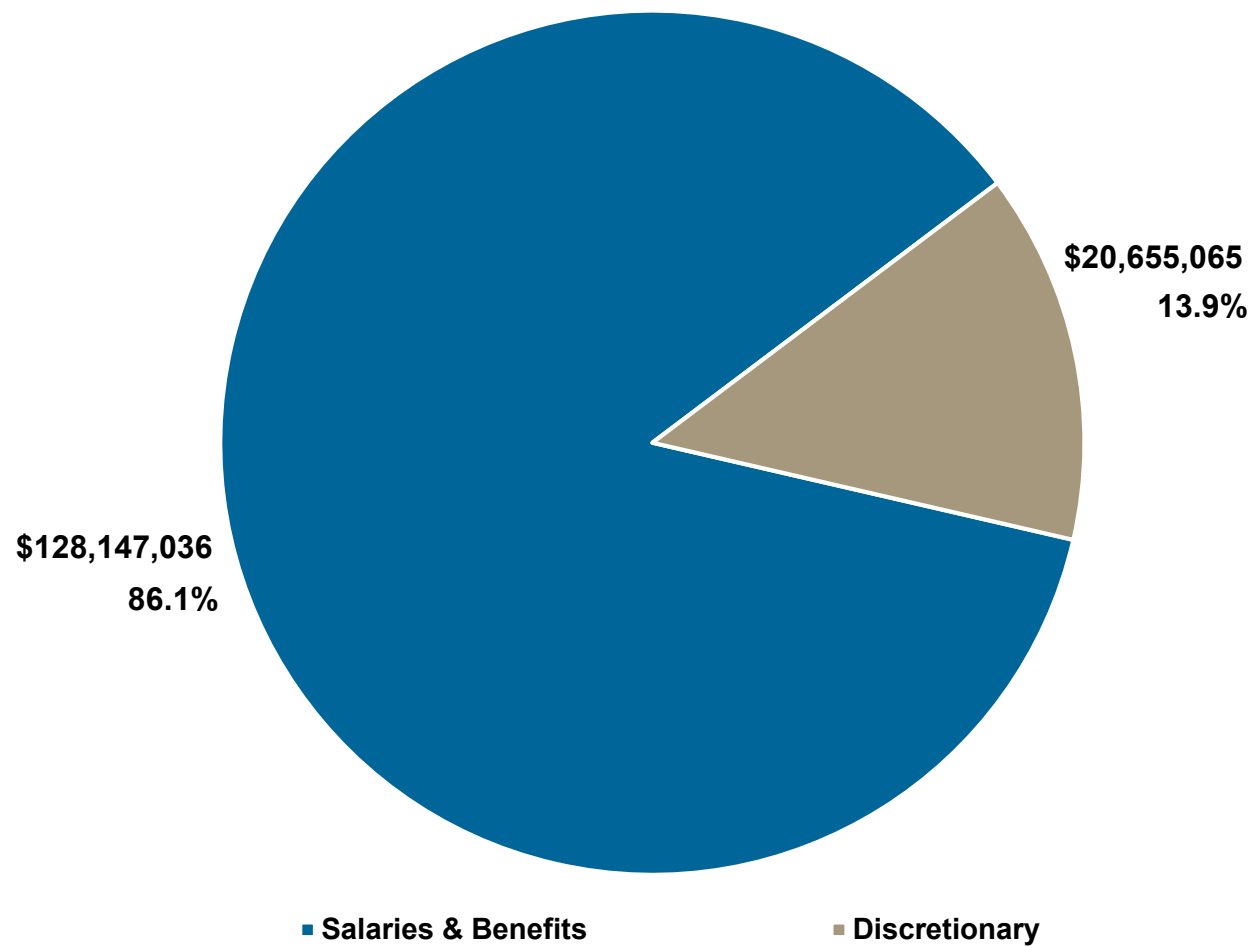


# SALARY, BENEFITS AND DISCRETIONARY

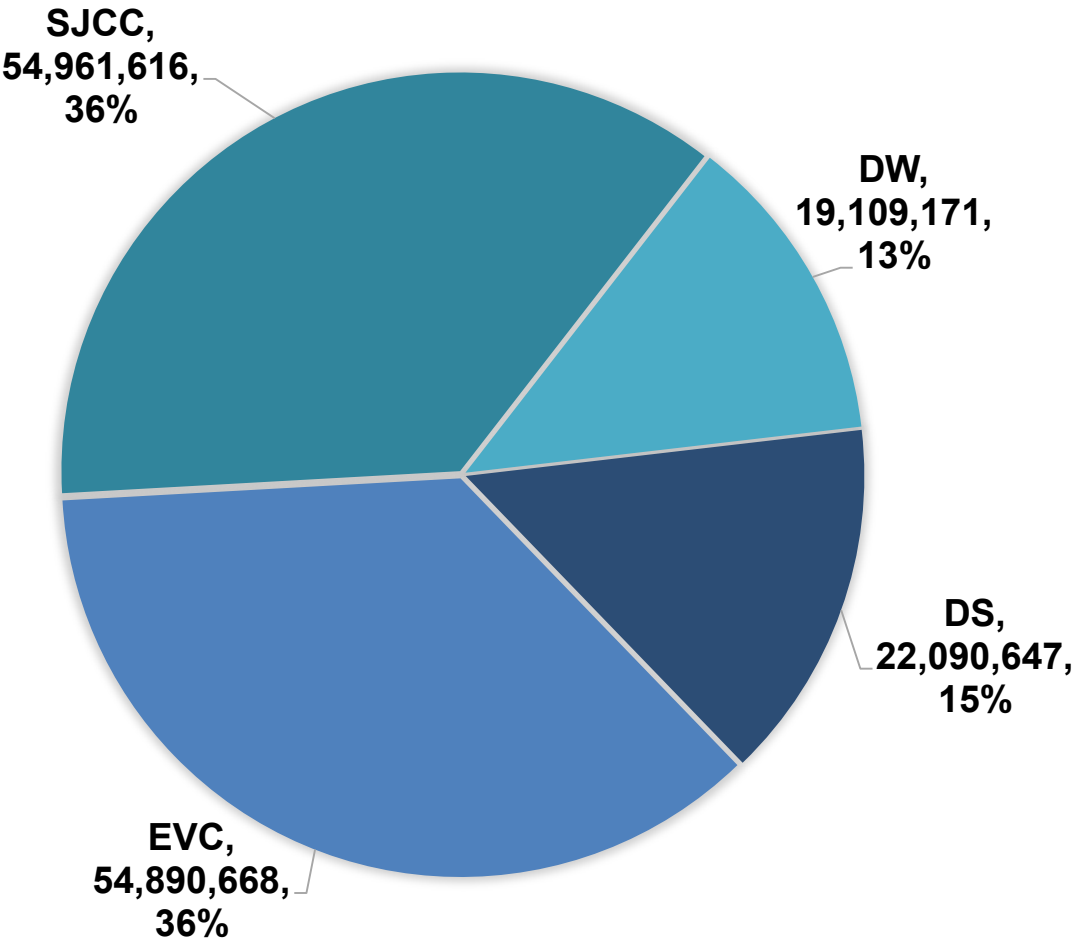




# EXPENSES (USES)



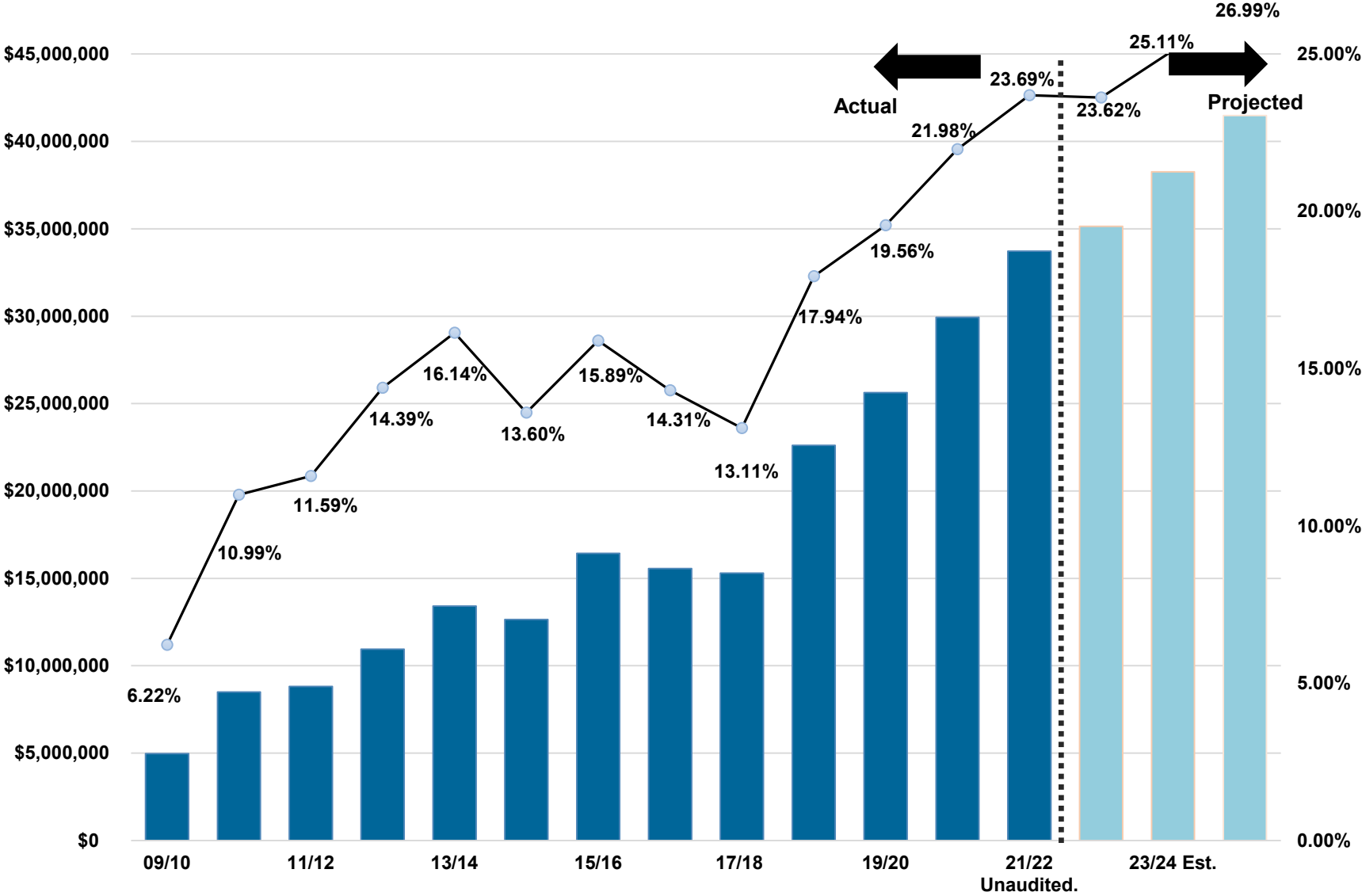




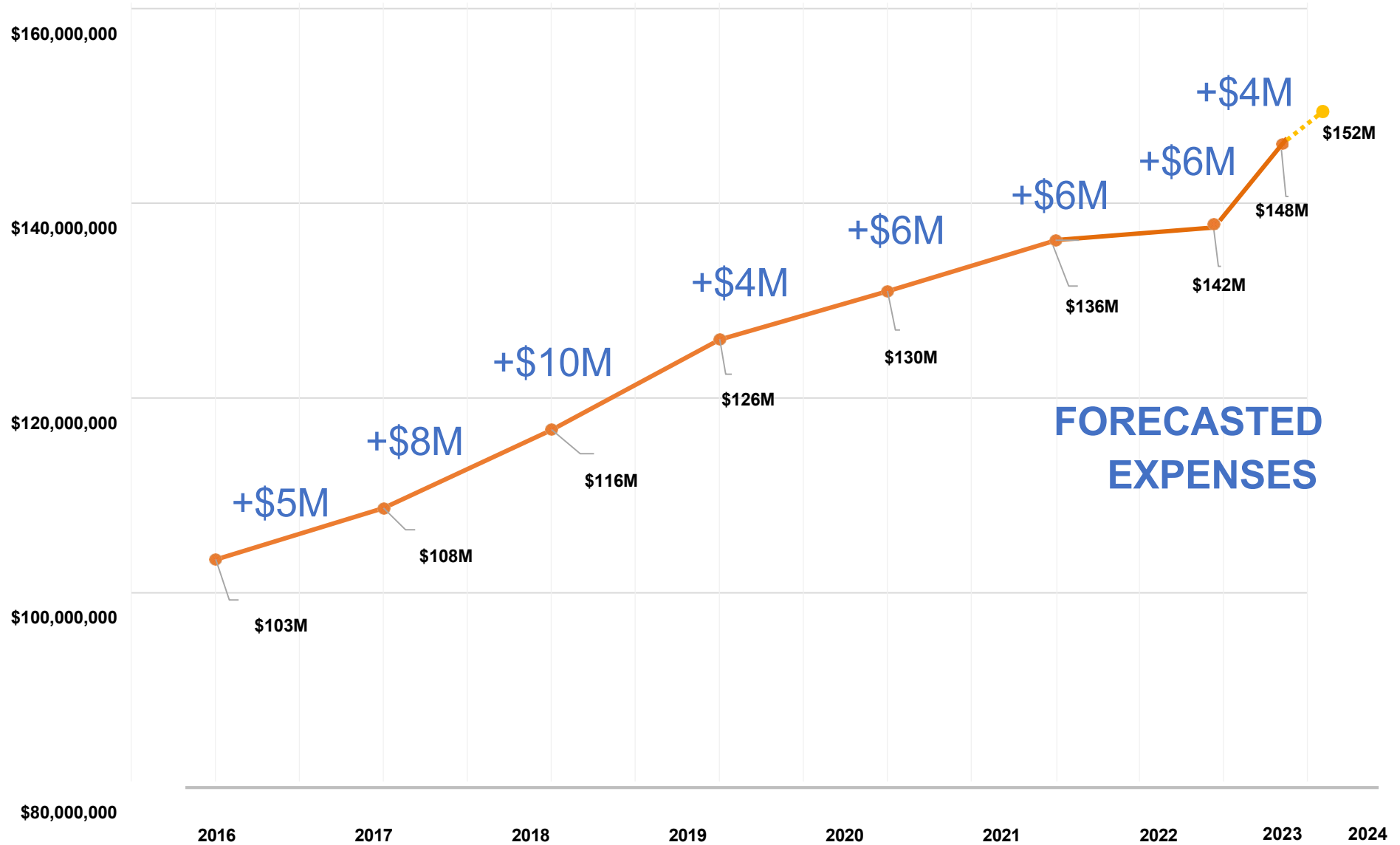
# FUND ANALYSIS

Fund Analysis	2017-2018 (Audited)	2018-2019 (Audited)	2019-2020 (Audited)	2020-2021 (Audited)	2021-2022 (Forecasted)	2022-2023 (Adopted)
Beginning Fund Balance (in millions)	\$15.5 M	→ \$15.3 M	→ \$22.6 M	→ \$25.6 M	→ \$29.9 M	→ \$33.7 M
Total Revenues (in millions)	\$116.4 M	\$133.3 M	\$134.0 M	\$140.5 M	\$146.1 M	\$150.2 M
Total Expenditures (in millions)	\$116.7 M	\$126.0 M	\$130.9 M	\$136.2 M	\$142.3 M	\$148.8 M
Ending Fund Balance (in millions)	\$15.3 M ←	\$22.6 M ←	\$25.6 M ←	\$29.9 M ←	\$33.7 M ←	\$35.1 M
Ending Fund Balance %	13.11%	17.94%	19.56%	21.98%	23.69%	23.62%
Deficit/Surplus	-\$284 K	\$7.2 M	\$3.0 M	\$4.3 M	\$3.7 M	\$1.4 M

# ENDING FUND BALANCE



# ANNUAL EXPENSES







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# GENERAL FUNDS



## 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.

### Revenue

The FY 2022-2023 Adopted Budget assumes an overall addition in revenues of \$4,369,912 in comparison to the Tentative Budget. The increase is due to the addition in property tax revenues, interest, state funding, and other associated transfer-ins.

### Expenditures

The FY 2022-2023 Adopted Budget reflects an overall .5%, or \$870,907, increase in expenditures from the FY 2022-2023 Tentative Budget. This year, the salary schedules reflect a 3% increase across constituency groups. This is the third year of a multi-year agreement, which allows us to avoid the “retro” business practice and allows us to true up the budget for a more realistic financial picture for the fiscal year and future years’ forecast.

### Reserve

The anticipated reserve for FY 2022-2023 is projected to be 23.62%. The reserve for FY 2021-2022 is estimated at 23.69%, based upon budget assumptions listed in the appendices of the report. The data released from the Santa Clara County Assessor’s Office regarding property tax receipts, and the macro effect of the economy, will play an impacting role for FY 2022-2023.

### 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. There is not currently a projection to add to this fund in FY 2022-2023, as property taxes, at this point, are not projected to be above 6%.



## 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' Ends 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. The FY 2022-2023 does not anticipate much activity, except the incoming \$25K.

## 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 activities, however, fund balances may be transferred to other funds to support shortfalls or other expenditures.

## **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. In subsequent years, Fund 10 has processed interfund-transfers to offset the Fund 11 expenditures. More recently, in FY 2022-2023, Fund 10 is projected to process an interfund-transfer of \$1.2M.

### Community College Center for Economic Mobility Fund 16

Beginning in FY 2011-2012, the District and the Community College Center for Economic Mobility (CEM) (previously known as 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, CEM once again ran a deficit in FY 2016-2017. In FY 2017-2018 through FY 2020-2021, there were annual modest transfers. For FY 2022-2023, Fund 10 is projected to process an interfund-transfer of \$1.2M.

## Categorical Programs and Grant Fund 17

The District continues to see an increase in restricted resources. The FY 2022-2023 Adopted Budget estimates the following resources, some of which are unspent carry forwards from prior year(s):

District Services = \$ 5,098,775

San José City College = \$ 28,817,834

Evergreen Valley College = \$ 38,308,522

Community College Center for Economic Mobility = \$1,554,093

## 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 José 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 José 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 José 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. The amount of \$21 will continue to stay at the amount through FY 2022-2023.



## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 10 - General Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>1 - San Jose City College</b>							
<b>Income</b>							
481 - Federal Revenue			3,115	2,300			
486 - State Revenue	71,223	71,223	71,223	75,000	75,000	3,777	5
488 - Local Revenue	4,922,300	4,922,300	4,023,968	4,187,600	5,152,900	230,600	5
489 - Other Financing Sources	550,000	550,000	27,555	553,591	3,591	(546,409)	(99)
<b>48 - Revenue</b>	<b>5,543,523</b>	<b>5,543,523</b>	<b>4,125,861</b>	<b>4,818,491</b>	<b>5,231,491</b>	<b>(312,032)</b>	<b>(6)</b>
<b>Income</b>	<b>5,543,523</b>	<b>5,543,523</b>	<b>4,125,861</b>	<b>4,818,491</b>	<b>5,231,491</b>	<b>(312,032)</b>	<b>(6)</b>
<b>Expense</b>							
511 - Instructional Salaries, Regular Sal. Sch.	12,023,007	11,985,085	11,586,019	13,095,348	13,113,732	1,128,647	9
512 - Noninstructional Sal., Regular Sal. Sch.	4,476,137	4,331,420	4,480,545	4,652,707	4,676,154	344,734	8
513 - Instructional Salaries, Nonregular Sch.	8,187,461	5,963,128	9,207,235	7,753,567	7,753,567	1,790,438	30
514 - Noninstructional Salaries, Nonreg. Sch.	876,866	1,970,119	800,999	876,866	905,505	(1,064,614)	(54)
<b>51 - Academic Salaries</b>	<b>25,563,471</b>	<b>24,249,752</b>	<b>26,074,797</b>	<b>26,378,488</b>	<b>26,448,957</b>	<b>2,199,206</b>	<b>9</b>
521 - Noninstructional Sal., Reg Full-time Sch	7,147,932	7,243,158	6,874,653	7,345,009	7,360,137	116,979	2
522 - Instructional Aides, Reg. Full-time Sch.	1,243,983	1,220,474	1,253,604	1,276,551	1,276,551	56,077	5
523 - Noninstructional Sal., Non-reg Full-time	597,787	590,846	296,573	597,787	597,787	6,941	1
524 - Instructional Aides, Non-reg. Full-time	543,566	547,046	385,306	543,566	556,323	9,277	2
<b>52 - Classified Salaries</b>	<b>9,533,268</b>	<b>9,601,524</b>	<b>8,810,135</b>	<b>9,762,913</b>	<b>9,790,798</b>	<b>189,274</b>	<b>2</b>
531 - STRS	2,555,047	3,585,038	3,339,082	2,774,353	3,052,417	(532,621)	(15)
532 - PERS	2,357,686	2,343,581	2,195,497	2,740,481	2,712,904	369,323	16
533 - OASDI/Medicare	1,030,144	1,126,303	1,104,353	1,080,132	1,063,467	(62,836)	(6)
534 - Health & Welfare	6,587,082	6,599,300	5,918,215	6,705,307	7,005,817	406,517	6
535 - State Unemployment Insurance	126,651	206,648	228,833	137,587	173,581	(33,066)	(16)
536 - Workers Compensation	429,197	544,921	558,054	463,257	368,198	(176,723)	(32)
537 - Retiree Benefits	398,397	398,397	19,252	398,397	398,397		
<b>53 - Employee Benefits</b>	<b>13,484,203</b>	<b>14,804,187</b>	<b>13,363,286</b>	<b>14,299,514</b>	<b>14,774,781</b>	<b>(29,406)</b>	<b>(0)</b>
541 - Instructional Supplies	4,508	15,541	8,533	4,508	4,500	(11,041)	(71)
543 - Non-Instructional Supplies	161,965	311,018	187,767	161,965	161,973	(149,045)	(48)
<b>54 - Supplies and Materials</b>	<b>166,473</b>	<b>326,560</b>	<b>196,300</b>	<b>166,473</b>	<b>166,473</b>	<b>(160,087)</b>	<b>(49)</b>
551 - Personal Services	518,195	803,109	529,545	518,195	646,850	(156,259)	(19)
552 - Travel & Conference	304,000	453,927	329,149	304,000	441,235	(12,692)	(3)
554 - Insurance	154,096	154,096	170,871	154,096	190,000	35,904	23
555 - Utilities & Housekeeping	28,960	49,419	27,442	28,960	163,100	113,681	230
556 - Rents, Leases & Repairs	159,646	177,744	104,123	159,646	229,950	52,206	29

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 10 - General Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
557 - Adv/Legal Fees/Audits/Elections	275,929	236,087	123,443	275,929	214,100	(21,987)	(9)
558 - Other Services	321,541	138,976	(340)	321,541	161,107	22,131	16
<b>55 - Other Operating Expenses and Services</b>	<b>1,762,367</b>	<b>2,013,358</b>	<b>1,284,233</b>	<b>1,762,367</b>	<b>2,046,342</b>	<b>32,984</b>	<b>2</b>
563 - Library Books	7,780			7,780			
564 - Equipment	41,174	65,439	21,479	41,174	76,450	11,011	17
<b>56 - Capital Outlay</b>	<b>48,954</b>	<b>65,439</b>	<b>21,479</b>	<b>48,954</b>	<b>76,450</b>	<b>11,011</b>	<b>17</b>
573 - Interfund Transfers Out	44,465	44,465	3,859			(44,465)	(100)
575 - Student Financial Aid			44,500				
579 - Contingency & Discount Factor	562,805	60,722		(187,195)	184,150	123,428	203
<b>57 - Other Outgo</b>	<b>607,270</b>	<b>105,187</b>	<b>48,359</b>	<b>(187,195)</b>	<b>184,150</b>	<b>78,963</b>	<b>75</b>
<b>Expense</b>	<b>51,166,006</b>	<b>51,166,006</b>	<b>49,798,588</b>	<b>52,231,513</b>	<b>53,487,951</b>	<b>2,321,945</b>	<b>5</b>
<b>1 - San Jose City College</b>	<b>(45,622,483)</b>	<b>(45,622,483)</b>	<b>(45,672,727)</b>	<b>(47,413,022)</b>	<b>(48,256,460)</b>	<b>(2,633,977)</b>	<b>6</b>
<b>2 - Evergreen Valley College</b>							
<b>Income</b>							
481 - Federal Revenue	36,000	22,491	29,124	36,000	36,000	13,509	60
486 - State Revenue	92,033	92,033	92,033	92,033	78,266	(13,767)	(15)
488 - Local Revenue	4,425,356	4,425,356	3,748,856	4,425,356	4,425,356		
489 - Other Financing Sources	74,557	388,161	444,136	110,881	111,510	(276,650)	(71)
<b>48 - Revenue</b>	<b>4,627,946</b>	<b>4,928,041</b>	<b>4,314,149</b>	<b>4,664,270</b>	<b>4,651,132</b>	<b>(276,908)</b>	<b>(6)</b>
<b>Income</b>	<b>4,627,946</b>	<b>4,928,041</b>	<b>4,314,149</b>	<b>4,664,270</b>	<b>4,651,132</b>	<b>(276,908)</b>	<b>(6)</b>
<b>Expense</b>							
511 - Instructional Salaries, Regular Sal Sch.	11,450,403	11,450,403	10,702,131	12,094,726	12,044,070	593,667	5
512 - Noninstructional Sal., Regular Sal. Sch.	4,783,956	4,775,369	5,191,599	5,265,704	5,092,468	317,099	7
513 - Instructional Salaries, Nonregular Sch.	7,164,792	9,023,064	10,283,678	8,143,204	8,191,282	(831,782)	(9)
514 - Noninstructional Salaries, Nonreg. Sch.	1,303,375	1,311,363	392,706	1,303,375	1,303,375	(7,988)	(1)
<b>51 - Academic Salaries</b>	<b>24,702,526</b>	<b>26,560,199</b>	<b>26,570,114</b>	<b>26,807,009</b>	<b>26,631,195</b>	<b>70,996</b>	<b>0</b>
521 - Noninstructional Sal., Reg Full-time Sch	8,197,784	7,467,267	7,539,800	8,443,147	8,388,181	920,914	12
522 - Instructional Aides, Reg. Full-time Sch.	1,297,943	1,297,843	1,221,337	1,330,219	1,328,545	30,702	2
523 - Noninstructional Sal., Non-reg Full-time	70,113	126,335	171,536	70,113	70,725	(55,610)	(44)
524 - Instructional Aides, Non-reg. Full-time	170,847	170,847	123,489	170,847	137,822	(33,025)	(19)
<b>52 - Classified Salaries</b>	<b>9,736,687</b>	<b>9,062,292</b>	<b>9,056,162</b>	<b>10,014,326</b>	<b>9,925,273</b>	<b>862,981</b>	<b>10</b>
531 - STRS	3,132,121	3,114,045	3,311,215	3,398,444	3,666,503	552,458	18

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

#### General Revenue and Expenditure Activity

#### 10 - General Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
532 - PERS	2,387,497	2,389,504	2,291,579	2,730,715	2,802,350	412,846	17
533 - OASDI/Medicare	1,094,143	1,096,068	1,143,475	1,142,827	1,153,776	57,708	5
534 - Health & Welfare	6,790,338	6,301,284	6,044,938	6,976,859	7,329,378	1,028,094	16
535 - State Unemployment Insurance	156,896	157,810	235,990	169,215	208,107	50,297	32
536 - Workers Compensation	543,262	546,964	564,101	583,108	494,073	(52,891)	(10)
537 - Retiree Benefits	402,552	27	15,426	402,552	402,552	402,525	1,508,716
<b>53 - Employee Benefits</b>	<b>14,506,809</b>	<b>13,605,702</b>	<b>13,606,725</b>	<b>15,403,720</b>	<b>16,056,739</b>	<b>2,451,037</b>	<b>18</b>
541 - Instructional Supplies	1,327	2,184	1,105	1,327	1,000	(1,184)	(54)
543 - Non-Instructional Supplies	256,522	294,300	203,276	256,522	259,701	(34,599)	(12)
<b>54 - Supplies and Materials</b>	<b>257,849</b>	<b>296,484</b>	<b>204,381</b>	<b>257,849</b>	<b>260,701</b>	<b>(35,784)</b>	<b>(12)</b>
551 - Personal Services	139,676	511,021	445,668	139,676	147,249	(363,772)	(71)
552 - Travel & Conference	218,338	222,077	151,177	218,338	220,393	(1,684)	(1)
554 - Insurance	154,013	154,013	106,970	154,013	154,013		
555 - Utilities & Housekeeping	38,157	49,793	32,381	38,157	40,657	(9,136)	(18)
556 - Rents, Leases & Repairs	113,849	130,800	76,485	113,849	125,349	(5,451)	(4)
557 - Adv/Legal Fees/Audits/Elections	34,109	59,537	46,127	34,109	24,109	(35,428)	(60)
558 - Other Services	509,916	548,427	(5,442)	419,471	540,685	(7,743)	(1)
<b>55 - Other Operating Expenses and Services</b>	<b>1,208,058</b>	<b>1,675,668</b>	<b>853,366</b>	<b>1,117,613</b>	<b>1,252,455</b>	<b>(423,214)</b>	<b>(25)</b>
563 - Library Books	5,733	4,039	3,591	5,733	5,733	1,694	42
564 - Equipment	26,000	127,175	103,059	26,000	29,500	(97,675)	(77)
<b>56 - Capital Outlay</b>	<b>31,733</b>	<b>131,214</b>	<b>106,650</b>	<b>31,733</b>	<b>35,233</b>	<b>(95,981)</b>	<b>(73)</b>
573 - Interfund Transfers Out	229,072	68,699	68,699	229,072	229,072	160,372	233
576 - Other Payments to/for Students		4,587	4,587			(4,587)	(100)
579 - Contingency & Discount Factor	425,000			(250,000)	500,000	500,000	
<b>57 - Other Outgo</b>	<b>654,072</b>	<b>73,286</b>	<b>73,286</b>	<b>(20,928)</b>	<b>729,072</b>	<b>655,785</b>	<b>895</b>
<b>Expense</b>	<b>51,097,733</b>	<b>51,404,846</b>	<b>50,470,684</b>	<b>53,611,322</b>	<b>54,890,667</b>	<b>3,485,822</b>	<b>7</b>
<b>2 - Evergreen Valley College</b>	<b>(46,469,787)</b>	<b>(46,476,805)</b>	<b>(46,156,535)</b>	<b>(48,947,052)</b>	<b>(50,239,535)</b>	<b>(3,762,730)</b>	<b>8</b>

#### 4 - San Jose Evergreen Community College Extension

##### Income

488 - Local Revenue			530,451		354,600	354,600
<b>48 - Revenue</b>			<b>530,451</b>		<b>354,600</b>	<b>354,600</b>
<b>Income</b>			<b>530,451</b>		<b>354,600</b>	<b>354,600</b>

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 10 - General Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Expense</b>							
512 - Noninstructional Sal., Regular Sal. Sch.	100,135	100,135	86,204	107,245	114,429	14,294	14
513 - Instructional Salaries, Nonregular Sch.		712	1,124			(712)	(100)
514 - Noninstructional Salaries, Nonreg. Sch.			8,937		10,000	10,000	
<b>51 - Academic Salaries</b>	<b>100,135</b>	<b>100,847</b>	<b>96,264</b>	<b>107,245</b>	<b>124,429</b>	<b>23,582</b>	<b>23</b>
521 - Noninstructional Sal., Reg Full-time Sch	436,991	436,991	605,654	455,155	609,363	172,372	39
523 - Noninstructional Sal., Non-reg Full-time	20,000	20,000	19,857	20,000	5,000	(15,000)	(75)
<b>52 - Classified Salaries</b>	<b>456,991</b>	<b>456,991</b>	<b>625,511</b>	<b>475,155</b>	<b>614,363</b>	<b>157,372</b>	<b>34</b>
531 - STRS		113	585		21,856	21,743	19,182
532 - PERS	126,630	126,630	151,829	150,457	154,595	27,965	22
533 - OASDI/Medicare	40,075	40,085	53,692	41,705	46,732	6,647	17
534 - Health & Welfare	182,468	182,468	246,006	182,218	255,758	73,290	40
535 - State Unemployment Insurance	3,170	3,179	4,805	3,296	4,704	1,525	48
536 - Workers Compensation	8,839	8,852	12,029	9,264	9,874	1,022	12
<b>53 - Employee Benefits</b>	<b>361,181</b>	<b>361,327</b>	<b>468,945</b>	<b>386,939</b>	<b>493,519</b>	<b>132,192</b>	<b>37</b>
541 - Instructional Supplies	35,000	73,514	42,247			(73,514)	(100)
543 - Non-Instructional Supplies	39,000	50,486	17,473	39,000	26,000	(24,486)	(49)
<b>54 - Supplies and Materials</b>	<b>74,000</b>	<b>124,000</b>	<b>59,720</b>	<b>39,000</b>	<b>26,000</b>	<b>(98,000)</b>	<b>(79)</b>
551 - Personal Services	61,800	35,200	1,581	61,800	31,800	(3,400)	(10)
552 - Travel & Conference	14,000	14,060	2,404	14,000	10,000	(4,060)	(29)
555 - Utilities & Housekeeping	30,360	54,972	68,316	30,360	35,200	(19,772)	(36)
556 - Rents, Leases & Repairs	1,800	4,800	797	943	1,800	(3,000)	(63)
557 - Adv/Legal Fees/Audits/Elections	46,500	55,583	22,682	44,433	31,000	(24,583)	(44)
558 - Other Services	9,899	9,899		9,899	5,059	(4,840)	(49)
<b>55 - Other Operating Expenses and Services</b>	<b>164,359</b>	<b>174,514</b>	<b>95,780</b>	<b>161,435</b>	<b>114,859</b>	<b>(59,655)</b>	<b>(34)</b>
579 - Contingency & Discount Factor	63,584	2,572		63,584	100,495	97,923	3,808
<b>57 - Other Outgo</b>	<b>63,584</b>	<b>2,572</b>		<b>63,584</b>	<b>100,495</b>	<b>97,923</b>	<b>3,808</b>
<b>Expense</b>	<b>1,220,251</b>	<b>1,220,251</b>	<b>1,346,220</b>	<b>1,233,359</b>	<b>1,473,665</b>	<b>253,414</b>	<b>21</b>
<b>4 - San Jose Evergreen Community College Extension</b>	<b>(1,220,251)</b>	<b>(1,220,251)</b>	<b>(815,769)</b>	<b>(1,233,359)</b>	<b>(1,119,065)</b>	<b>101,186</b>	<b>(8)</b>



## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT FY 2022-2023 Adopted Budget General Revenue and Expenditure Activity

### 10 - General Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>9 - Districtwide</b>							
<b>Income</b>							
486 - State Revenue	10,669,198	10,669,198	13,169,077	9,736,314	11,191,869	522,671	5
488 - Local Revenue	121,893,662	121,893,662	124,029,512	126,457,888	128,784,529	6,890,867	6
489 - Other Financing Sources	10,600	10,600	15,425	10,600	10,000	(600)	(6)
<b>48 - Revenue</b>	<b>132,573,460</b>	<b>132,573,460</b>	<b>137,214,014</b>	<b>136,204,802</b>	<b>139,986,398</b>	<b>7,412,938</b>	<b>6</b>
<b>Income</b>	<b>132,573,460</b>	<b>132,573,460</b>	<b>137,214,014</b>	<b>136,204,802</b>	<b>139,986,398</b>	<b>7,412,938</b>	<b>6</b>
<b>Expense</b>							
514 - Noninstructional Salaries, Nonreg. Sch.			20,434				
<b>51 - Academic Salaries</b>			<b>20,434</b>				
521 - Noninstructional Sal., Reg Full-time Sch	175,000	175,000	304,341	175,000	175,000		
522 - Instructional Aides, Reg. Full-time Sch.	15,000	15,000	2,280	15,000	15,000		
523 - Noninstructional Sal., Non-reg Full-time	50,000	50,000	12,049	50,000	50,000		
524 - Instructional Aides, Non-reg. Full-time	380,000	380,000	213,593	380,000	380,000		
<b>52 - Classified Salaries</b>	<b>620,000</b>	<b>620,000</b>	<b>532,262</b>	<b>620,000</b>	<b>620,000</b>		
531 - STRS	4,592,714	4,592,714	4,599,845	4,500,000	4,520,000	(72,714)	(2)
532 - PERS	19,580	19,580	8,565	19,580	20,000	420	2
533 - OASDI/Medicare	33,000	33,000	17,553	33,000	33,000		
534 - Health & Welfare							
535 - State Unemployment Insurance	530	530	1,603	530	530		
536 - Workers Compensation	5,900	5,900	4,126	5,900	5,900		
<b>53 - Employee Benefits</b>	<b>4,651,724</b>	<b>4,651,724</b>	<b>4,631,692</b>	<b>4,559,010</b>	<b>4,579,430</b>	<b>(72,294)</b>	<b>(2)</b>
541 - Instructional Supplies	5,000	1,000	3,021	5,000	5,000	4,000	400
543 - Non-Instructional Supplies	294,500	394,386	356,999	294,500	294,500	(99,886)	(25)
<b>54 - Supplies and Materials</b>	<b>299,500</b>	<b>395,386</b>	<b>360,021</b>	<b>299,500</b>	<b>299,500</b>	<b>(95,886)</b>	<b>(24)</b>
551 - Personal Services	2,100,342	2,970,329	2,936,493	2,100,342	2,100,342	(869,987)	(29)
552 - Travel & Conference	246,780	224,202	40,081	246,780	246,780	22,578	10
554 - Insurance	592,253	612,253	793,279	592,253	392,253	(220,000)	(36)
555 - Utilities & Housekeeping	3,909,000	4,748,938	4,759,433	3,909,000	3,809,000	(939,938)	(20)
556 - Rents, Leases & Repairs	1,119,501	1,249,495	1,175,171	1,119,501	1,119,501	(129,994)	(10)
557 - Adv/Legal Fees/Audits/Elections	829,165	960,505	1,846,815	979,165	979,165	18,660	2
558 - Other Services	1,895,204	1,362,835	1,211,644	720,204	520,204	(842,631)	(62)
<b>55 - Other Operating Expenses and Services</b>	<b>10,692,245</b>	<b>12,128,557</b>	<b>12,762,915</b>	<b>9,667,245</b>	<b>9,167,245</b>	<b>(2,961,312)</b>	<b>(24)</b>
562 - Buildings & Building Improvement		1,500	500			(1,500)	(100)

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

#### General Revenue and Expenditure Activity

#### 10 - General Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
564 - Equipment	40,000	49,341	101,210	40,000	40,000	(9,341)	(19)
<b>56 - Capital Outlay</b>	<b>40,000</b>	<b>50,841</b>	<b>101,710</b>	<b>40,000</b>	<b>40,000</b>	<b>(10,841)</b>	<b>(21)</b>
573 - Interfund Transfers Out	3,882,327	3,882,327	3,783,623	3,991,656	4,402,996	520,669	13
579 - Contingency & Discount Factor				(750,000)			
<b>57 - Other Outgo</b>	<b>3,882,327</b>	<b>3,882,327</b>	<b>3,783,623</b>	<b>3,241,656</b>	<b>4,402,996</b>	<b>520,669</b>	<b>13</b>
<b>Expense</b>	<b>20,185,796</b>	<b>21,728,835</b>	<b>22,192,656</b>	<b>18,427,411</b>	<b>19,109,171</b>	<b>(2,619,664)</b>	<b>(12)</b>
<b>9 - Districtwide</b>	<b>112,387,664</b>	<b>110,844,625</b>	<b>115,021,358</b>	<b>117,777,391</b>	<b>120,877,227</b>	<b>10,032,602</b>	<b>9</b>
<b>10 - General Fund</b>	<b>112,387,664</b>	<b>110,844,625</b>	<b>115,021,358</b>	<b>117,777,391</b>	<b>120,877,227</b>	<b>10,032,602</b>	<b>9</b>

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT FY 2022-2023 Adopted Budget General Revenue and Expenditure Activity

### 10 - General Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>9 - District Services</b>							
<b>Income</b>							
488 - Local Revenue	10,000	10,000	(54,048)			(10,000)	(100)
489 - Other Financing Sources	177,845	177,845		177,846		(177,845)	(100)
<b>48 - Revenue</b>	<b>187,845</b>	<b>187,845</b>	<b>(54,048)</b>	<b>177,846</b>		<b>(187,845)</b>	<b>(100)</b>
<b>Income</b>	<b>187,845</b>	<b>187,845</b>	<b>(54,048)</b>	<b>177,846</b>		<b>(187,845)</b>	<b>(100)</b>
<b>Expense</b>							
512 - Noninstructional Sal., Regular Sal. Sch.	436,051	436,051	429,827	364,507	364,507	(71,544)	(16)
514 - Noninstructional Salaries, Nonreg. Sch.			(44)				
<b>51 - Academic Salaries</b>	<b>436,051</b>	<b>436,051</b>	<b>429,783</b>	<b>364,507</b>	<b>364,507</b>	<b>(71,544)</b>	<b>(16)</b>
521 - Noninstructional Sal., Reg Full-time Sch	11,440,686	11,225,272	9,936,506	11,846,465	11,874,379	649,107	6
523 - Noninstructional Sal., Non-reg Full-time	288,733	326,969	733,616	288,733	312,352	(14,617)	(4)
<b>52 - Classified Salaries</b>	<b>11,729,419</b>	<b>11,552,240</b>	<b>10,670,121</b>	<b>12,135,198</b>	<b>12,186,731</b>	<b>634,491</b>	<b>5</b>
531 - STRS	121,379	121,379	80,995	110,665	124,923	3,544	3
532 - PERS	2,562,678	2,562,678	2,170,873	2,941,517	2,939,078	376,400	15
533 - OASDI/Medicare	824,159	824,159	776,865	851,682	849,338	25,179	3
534 - Health & Welfare	3,363,287	3,363,287	2,792,385	3,415,474	3,625,190	261,903	8
535 - State Unemployment Insurance	59,751	60,930	75,361	61,431	79,959	19,029	31
536 - Workers Compensation	200,873	200,873	175,104	206,485	167,826	(33,047)	(16)
537 - Retiree Benefits	87,534	87,534		87,534		(87,534)	(100)
<b>53 - Employee Benefits</b>	<b>7,219,661</b>	<b>7,220,840</b>	<b>6,071,583</b>	<b>7,674,788</b>	<b>7,786,314</b>	<b>565,474</b>	<b>8</b>
543 - Non-Instructional Supplies	143,661	142,613	75,140	141,936	141,936	(677)	(0)
<b>54 - Supplies and Materials</b>	<b>143,661</b>	<b>142,613</b>	<b>75,140</b>	<b>141,936</b>	<b>141,936</b>	<b>(677)</b>	<b>(0)</b>
551 - Personal Services	937,852	1,299,341	951,944	938,577	938,577	(360,764)	(28)
552 - Travel & Conference	302,373	284,617	120,744	303,373	303,373	18,756	7
555 - Utilities & Housekeeping	83,500	86,383	82,477	83,500	83,500	(2,883)	(3)
556 - Rents, Leases & Repairs	37,569	39,239	5,650	37,569	37,569	(1,670)	(4)
557 - Adv/Legal Fees/Audits/Elections	93,753	136,035	64,759	106,003	106,003	(30,032)	(22)
558 - Other Services	58,888	36,399	231,122	58,888	58,888	22,489	62
<b>55 - Other Operating Expenses and Services</b>	<b>1,513,935</b>	<b>1,882,014</b>	<b>1,456,696</b>	<b>1,527,910</b>	<b>1,527,910</b>	<b>(354,104)</b>	<b>(19)</b>
564 - Equipment	95,499	88,468	44,222	83,249	83,249	(5,219)	(6)
<b>56 - Capital Outlay</b>	<b>95,499</b>	<b>88,468</b>	<b>44,222</b>	<b>83,249</b>	<b>83,249</b>	<b>(5,219)</b>	<b>(6)</b>
573 - Interfund Transfers Out			(207,712)				

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

#### General Revenue and Expenditure Activity

10 - General Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
579 - Contingency & Discount Factor	425,000	145,000		500,000		(145,000)	(100)
<b>57 - Other Outgo</b>	<b>425,000</b>	<b>145,000</b>	<b>(207,712)</b>	<b>500,000</b>		<b>(145,000)</b>	<b>(100)</b>
<b>Expense</b>	<b>21,563,226</b>	<b>21,467,226</b>	<b>18,539,833</b>	<b>22,427,588</b>	<b>22,090,647</b>	<b>623,421</b>	<b>3</b>
<b>9 - District Services</b>	<b>(21,375,381)</b>	<b>(21,279,381)</b>	<b>(18,593,881)</b>	<b>(22,249,742)</b>	<b>(22,090,647)</b>	<b>(811,266)</b>	<b>4</b>
<b>10 - General Fund</b>	<b>(21,375,381)</b>	<b>(21,279,381)</b>	<b>(18,593,881)</b>	<b>(22,249,742)</b>	<b>(22,090,647)</b>	<b>(811,266)</b>	<b>4</b>
<b>10 - General Fund</b>	<b>(2,300,239)</b>	<b>(3,754,295)</b>	<b>3,787,836</b>	<b>(2,065,785)</b>	<b>(828,480)</b>	<b>2,925,816</b>	<b>(78)</b>

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 11 - Parking Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
488 - Local Revenue	560,350	560,350	166,153	560,350	560,350		
489 - Other Financing Sources	1,220,429	1,220,429	1,406,154	1,263,125	1,263,125	(143,029)	(10)
<b>48 - Revenue</b>	<b>1,780,779</b>	<b>1,780,779</b>	<b>1,572,307</b>	<b>1,823,475</b>	<b>1,823,475</b>	<b>(143,029)</b>	<b>(7)</b>
<b>Income</b>	<b>1,780,779</b>	<b>1,966,504</b>	<b>1,572,307</b>	<b>1,823,475</b>	<b>1,823,475</b>	<b>(143,029)</b>	<b>(7)</b>
<b>Expense</b>							
521 - Noninstructional Sal., Reg Full-time Sch	799,401	799,401	681,660	811,031	815,973	16,572	2
523 - Noninstructional Sal., Non-reg Full-time	1,681	1,681	80,333	1,681	1,681		
<b>52 - Classified Salaries</b>	<b>801,082</b>	<b>801,082</b>	<b>761,993</b>	<b>812,712</b>	<b>817,654</b>	<b>16,572</b>	<b>2</b>
532 - PERS	183,144	183,144	150,927	206,001	207,012	23,868	13
533 - OASDI/Medicare	60,115	60,115	56,843	60,805	60,928	813	1
534 - Health & Welfare	271,173	271,173	243,373	278,436	294,718	23,545	9
535 - State Unemployment Insurance	3,996	3,996	5,168	4,056	5,304	1,308	33
536 - Workers Compensation	13,417	13,417	12,697	13,613	11,131	(2,286)	(17)
<b>53 - Employee Benefits</b>	<b>531,845</b>	<b>531,845</b>	<b>469,008</b>	<b>562,911</b>	<b>579,093</b>	<b>47,248</b>	<b>9</b>
543 - Non-Instructional Supplies	7,713	7,713	4,199	1,500	1,500	(6,213)	(81)
<b>54 - Supplies and Materials</b>	<b>7,713</b>	<b>7,713</b>	<b>4,199</b>	<b>1,500</b>	<b>1,500</b>	<b>(6,213)</b>	<b>(81)</b>
551 - Personal Services	398,344	401,484	325,921	408,557	408,557	7,073	2
552 - Travel & Conference			54				
555 - Utilities & Housekeeping	4,000	500		500	500		
556 - Rents, Leases & Repairs	33,795	21,155	9,521	33,295	12,171	(8,984)	(42)
558 - Other Services	4,000	4,000	1,611	4,000	4,000		
<b>55 - Other Operating Expenses and Services</b>	<b>440,139</b>	<b>427,139</b>	<b>337,107</b>	<b>446,352</b>	<b>425,228</b>	<b>(1,911)</b>	<b>(0)</b>
564 - Equipment		13,000				(13,000)	(100)
<b>56 - Capital Outlay</b>		<b>13,000</b>				<b>(13,000)</b>	<b>(100)</b>
<b>Expense</b>	<b>1,780,779</b>	<b>1,780,779</b>	<b>1,572,307</b>	<b>1,823,475</b>	<b>1,823,475</b>	<b>42,696</b>	<b>2</b>
<b>11 - Parking Fund</b>							
Beginning Fund Balance, July 1 <sup>st</sup>			0		0		
Ending Fund Balance, June 30 <sup>th</sup>			0		0		



## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 12 - Financial Stability Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
488 - Local Revenue							
<b>48 - Revenue</b>							
<b>Income</b>							
<b>12 - Financial Stability Fund</b>							
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			1,750,000		1,750,000		
<i>Ending Fund Balance, June 30<sup>th</sup></i>			1,750,000		1,750,000		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 13 - Auxiliary Clearing Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
488 - Local Revenue			49,452		131,181		
<b>48 - Revenue</b>			<b>49,452</b>		<b>131,181</b>		
<b>Income</b>							
			<b>49,452</b>		<b>131,181</b>		
<b>Expense</b>							
521 - Noninstructional Sal., Reg Full-time Sch			36,180		79,596		
<b>52 - Classified Salaries</b>			<b>36,180</b>		<b>79,596</b>		
532 - PERS			7,071		20,194		
533 - OASDI/Medicare			2,716		5,787		
534 - Health & Welfare			2,518		24,001		
535 - State Unemployment Insurance			276		517		
536 - Workers Compensation			691		1,086		
<b>53 - Employee Benefits</b>			<b>13,272</b>		<b>51,585</b>		
<b>Expense</b>			<b>49,452</b>		<b>131,181</b>		
<b>13 - Auxiliary Clearing Fund</b>							
Beginning Fund Balance, July 1 <sup>st</sup>			0		0		
Ending Fund Balance, June 30 <sup>th</sup>			0		0		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 14 - Student Success Enhancement Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
488 - Local Revenue	25,000	25,000	25,000	25,000	25,000		
<b>48 - Revenue</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		
<b>Income</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		
<b>14 - Student Success Enhancement Fd</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			310,450		335,450		
<i>Ending Fund Balance, June 30<sup>th</sup></i>			335,450		360,450		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 15 - Facility Rental Auxiliary Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>2 - Evergreen Valley College</b>							
<b>Income</b>							
488 - Local Revenue	200,000	200,000	79,150	200,000	200,000		
489 - Other Financing Sources			310,631				
<b>48 - Revenue</b>	<b>200,000</b>	<b>200,000</b>	<b>389,781</b>	<b>200,000</b>	<b>200,000</b>		
<b>Income</b>	<b>200,000</b>	<b>200,000</b>	<b>389,781</b>	<b>200,000</b>	<b>200,000</b>		
<b>Expense</b>							
521 - Noninstructional Sal., Reg Full-time Sch	74,433	74,433		115,037	115,037	40,604	55
523 - Noninstructional Sal., Non-reg Full-time	35,000	35,000				(35,000)	(100)
<b>52 - Classified Salaries</b>	<b>109,433</b>	<b>109,433</b>		<b>115,037</b>	<b>115,037</b>	<b>5,604</b>	<b>5</b>
532 - PERS	17,053	17,053		19,466	19,443	2,390	14
533 - OASDI/Medicare	8,371	8,371		5,862	5,862	(2,509)	(30)
534 - Health & Welfare	33,879	33,879		33,912	35,941	2,062	6
535 - State Unemployment Insurance	571	571		383	498	(73)	(13)
536 - Workers Compensation	1,773	1,773		1,286	1,046	(727)	(41)
<b>53 - Employee Benefits</b>	<b>61,647</b>	<b>61,647</b>		<b>60,909</b>	<b>62,790</b>	<b>1,143</b>	<b>2</b>
543 - Non-Instructional Supplies	32,000	32,000		32,000	32,000		
<b>54 - Supplies and Materials</b>	<b>32,000</b>	<b>32,000</b>		<b>32,000</b>	<b>32,000</b>		
551 - Personal Services	20,000	20,000				(20,000)	(100)
555 - Utilities & Housekeeping	1,200	3,200				(3,200)	(100)
558 - Other Services	1,078,390	1,074,390		1,485,904	1,482,598	408,208	38
<b>55 - Other Operating Expenses and Services</b>	<b>1,099,590</b>	<b>1,097,590</b>		<b>1,485,904</b>	<b>1,482,598</b>	<b>385,008</b>	<b>35</b>
564 - Equipment	220,189	222,189		220,189	220,189	(2,000)	(1)
<b>56 - Capital Outlay</b>	<b>220,189</b>	<b>222,189</b>		<b>220,189</b>	<b>220,189</b>	<b>(2,000)</b>	<b>(1)</b>
<b>Expense</b>	<b>1,522,859</b>	<b>1,522,859</b>		<b>1,914,039</b>	<b>1,912,614</b>	<b>389,755</b>	<b>26</b>
<b>2 - Evergreen Valley College</b>	<b>(1,322,859)</b>	<b>(1,322,859)</b>	<b>389,781</b>	<b>(1,714,039)</b>	<b>(1,712,614)</b>	<b>(389,755)</b>	<b>29</b>
<b>15 - Facility Rental Auxiliary Fund</b>	<b>(1,322,859)</b>	<b>(1,322,859)</b>	<b>389,781</b>	<b>(1,714,039)</b>	<b>(1,712,614)</b>	<b>(389,755)</b>	<b>29</b>
Beginning Fund Balance, July 1 <sup>st</sup>			1,322,833		1,712,614		
Ending Fund Balance, June 30 <sup>th</sup>			1,712,614		0		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 15 - Facility Rental Auxiliary Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>1 - San Jose City College</b>							
<b>Income</b>							
488 - Local Revenue	441,700	441,700	26,019	301,641	131,000	(310,700)	(70)
489 - Other Financing Sources	74,972	74,972	259,378	74,975	397,200	322,228	430
<b>48 - Revenue</b>	<b>516,672</b>	<b>516,672</b>	<b>285,397</b>	<b>376,616</b>	<b>528,200</b>	<b>11,528</b>	<b>2</b>
<b>Income</b>	<b>516,672</b>	<b>516,672</b>	<b>285,397</b>	<b>376,616</b>	<b>528,200</b>	<b>11,528</b>	<b>2</b>
<b>Expense</b>							
521 - Noninstructional Sal., Reg Full-time Sch	182,189	182,189	193,682	191,405	191,405	9,216	5
523 - Noninstructional Sal., Non-reg Full-time			9,186	7,000	11,000	11,000	
<b>52 - Classified Salaries</b>	<b>182,189</b>	<b>182,189</b>	<b>202,869</b>	<b>198,405</b>	<b>202,405</b>	<b>20,216</b>	<b>11</b>
532 - PERS	41,739	41,739	44,297	48,617	48,559	6,820	16
533 - OASDI/Medicare	13,938	13,938	15,350	14,834	14,843	905	6
534 - Health & Welfare	97,491	97,491	83,815	75,966	79,949	(17,542)	(18)
535 - State Unemployment Insurance	911	911	1,342	971	1,268	357	39
536 - Workers Compensation	3,058	3,058	3,362	3,255	2,661	(397)	(13)
<b>53 - Employee Benefits</b>	<b>157,137</b>	<b>157,137</b>	<b>148,167</b>	<b>143,643</b>	<b>147,280</b>	<b>(9,857)</b>	<b>(6)</b>
551 - Personal Services		5,762	2,500		100,000	94,238	1,636
556 - Rents, Leases & Repairs		3,250	3,250	11,792		(3,250)	(100)
558 - Other Services	11,792	3,792		710,756	1,329,608	1,325,816	34,964
<b>55 - Other Operating Expenses and Services</b>	<b>11,792</b>	<b>12,804</b>	<b>5,750</b>	<b>722,548</b>	<b>1,429,608</b>	<b>1,416,804</b>	<b>11,065</b>
564 - Equipment	60,000	58,988	28,835	84,177		(58,988)	(100)
<b>56 - Capital Outlay</b>	<b>60,000</b>	<b>58,988</b>	<b>28,835</b>	<b>84,177</b>		<b>(58,988)</b>	<b>(100)</b>
573 - Interfund Transfers Out	550,000	550,000		550,000		(550,000)	(100)
<b>57 - Other Outgo</b>	<b>550,000</b>	<b>550,000</b>		<b>550,000</b>		<b>(550,000)</b>	<b>(100)</b>
<b>Expense</b>	<b>961,118</b>	<b>961,118</b>	<b>385,620</b>	<b>1,698,773</b>	<b>1,779,293</b>	<b>818,175</b>	<b>85</b>
<b>1 - San Jose City College</b>	<b>(444,446)</b>	<b>(444,446)</b>	<b>(100,223)</b>	<b>(1,322,157)</b>	<b>(1,251,093)</b>	<b>(806,647)</b>	<b>181</b>
<b>15 - Facility Rental Auxiliary Fund</b>	<b>(444,446)</b>	<b>(444,446)</b>	<b>(100,223)</b>	<b>(1,322,157)</b>	<b>(1,251,093)</b>	<b>(806,647)</b>	<b>181</b>
Beginning Fund Balance, July 1 <sup>st</sup>			1,351,316		1,251,093		
Ending Fund Balance, June 30 <sup>th</sup>			1,251,093		0		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

16 - Workforce Institute

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>9 - District Services</b>							
<b>Income</b>							
488 - Local Revenue	1,540,179	1,537,679	131,424	1,094,659	1,220,461	(317,218)	(21)
489 - Other Financing Sources	882,822	894,414	923,210	1,362,831	1,230,194	335,780	38
<b>48 - Revenue</b>	<b>2,423,001</b>	<b>2,432,093</b>	<b>1,054,634</b>	<b>2,457,490</b>	<b>2,450,655</b>	<b>18,562</b>	<b>1</b>
<b>Income</b>	<b>2,423,001</b>	<b>2,432,093</b>	<b>1,054,634</b>	<b>2,457,490</b>	<b>2,450,655</b>	<b>18,562</b>	<b>1</b>
<b>Expense</b>							
512 - Noninstructional Sal., Regular Sal. Sch.	273,751	273,751	143,582	281,809	282,509	8,758	3
514 - Noninstructional Salaries, Nonreg. Sch.	32,590	32,590		32,590	32,590		
<b>51 - Academic Salaries</b>	<b>306,341</b>	<b>306,341</b>	<b>143,582</b>	<b>314,399</b>	<b>315,099</b>	<b>8,758</b>	<b>3</b>
521 - Noninstructional Sal., Reg Full-time Sch	937,559	757,169	426,321	951,263	951,263	194,094	26
523 - Noninstructional Sal., Non-reg Full-time	183,626	206,626	97,257	183,626	183,626	(23,000)	(11)
<b>52 - Classified Salaries</b>	<b>1,121,185</b>	<b>963,795</b>	<b>523,578</b>	<b>1,134,889</b>	<b>1,134,889</b>	<b>171,094</b>	<b>18</b>
531 - STRS	15,400	15,400	14,446	15,855	18,031	2,631	17
532 - PERS	256,659	215,332	85,447	289,399	289,057	73,725	34
533 - OASDI/Medicare	180,734	170,433	41,276	181,261	181,272	10,839	6
534 - Health & Welfare	298,047	230,289	96,382	276,579	269,212	38,923	17
535 - State Unemployment Insurance	8,326	7,999	4,300	8,433	10,287	2,288	29
536 - Workers Compensation	40,865	38,513	10,965	41,231	37,364	(1,149)	(3)
<b>53 - Employee Benefits</b>	<b>800,031</b>	<b>677,966</b>	<b>252,816</b>	<b>812,758</b>	<b>805,223</b>	<b>127,257</b>	<b>19</b>
543 - Non-Instructional Supplies	21,500	21,500	1,620	21,500	21,500		
<b>54 - Supplies and Materials</b>	<b>21,500</b>	<b>21,500</b>	<b>1,620</b>	<b>21,500</b>	<b>21,500</b>		
551 - Personal Services	121,124	397,334	121,500	121,124	121,124	(276,210)	(70)
552 - Travel & Conference	18,900	18,900	1,599	18,900	18,900		
555 - Utilities & Housekeeping	6,500	9,500	3,970	6,500	6,500	(3,000)	(32)
556 - Rents, Leases & Repairs	12,600	12,600	739	12,600	12,600		
557 - Adv/Legal Fees/Audits/Elections	11,350	11,595	4,029	11,350	11,350	(245)	(2)
558 - Other Services	2,470	2,470	1,201	2,470	2,470		
<b>55 - Other Operating Expenses and Services</b>	<b>172,944</b>	<b>452,399</b>	<b>133,039</b>	<b>172,944</b>	<b>172,944</b>	<b>(279,455)</b>	<b>(62)</b>
564 - Equipment	1,000	1,000		1,000	1,000		
<b>56 - Capital Outlay</b>	<b>1,000</b>	<b>1,000</b>		<b>1,000</b>	<b>1,000</b>		
<b>Expense</b>	<b>2,423,001</b>	<b>2,423,001</b>	<b>1,054,635</b>	<b>2,457,490</b>	<b>2,450,655</b>	<b>27,654</b>	<b>1</b>



## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

#### General Revenue and Expenditure Activity

16 - Workforce Institute

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
9 - District Services		9,092				(9,092)	(100)
16 - Workforce Institute		9,092				(9,092)	(100)
Beginning Fund Balance, July 1st Ending					0		
Fund Balance, June 30th					0		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 16 - Workforce Institute

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>1 - San Jose City College</b>							
<b>Income</b>							
488 - Local Revenue	79,328	345,728	209,182	252,590	173,262	(172,466)	(50)
<b>48 - Revenue</b>	<b>79,328</b>	<b>345,728</b>	<b>209,182</b>	<b>252,590</b>	<b>173,262</b>	<b>(172,466)</b>	<b>(50)</b>
<b>Income</b>	<b>79,328</b>	<b>345,728</b>	<b>209,182</b>	<b>252,590</b>	<b>173,262</b>	<b>(172,466)</b>	<b>(50)</b>
<b>Expense</b>							
511 - Instructional Salaries, Regular Sal Sch.		12,500				(12,500)	(100)
<b>51 - Academic Salaries</b>		<b>12,500</b>				<b>(12,500)</b>	<b>(100)</b>
531 - STRS		2,115				(2,115)	(100)
533 - OASDI/Medicare		181				(181)	(100)
534 - Health & Welfare		273				(273)	(100)
535 - State Unemployment Insurance		81				(81)	(100)
536 - Workers Compensation		210				(210)	(100)
<b>53 - Employee Benefits</b>		<b>2,860</b>				<b>(2,860)</b>	<b>(100)</b>
558 - Other Services	79,328	310,149	129,854	252,590	173,262	(136,887)	(44)
<b>55 - Other Operating Expenses and Services</b>	<b>79,328</b>	<b>310,149</b>	<b>129,854</b>	<b>252,590</b>	<b>173,262</b>	<b>(136,887)</b>	<b>(44)</b>
576 - Other Payments to/for Students		20,219				(20,219)	(100)
<b>57 - Other Outgo</b>		<b>20,219</b>				<b>(20,219)</b>	<b>(100)</b>
<b>Expense</b>	<b>79,328</b>	<b>345,728</b>	<b>129,854</b>	<b>252,590</b>	<b>173,262</b>	<b>(172,466)</b>	<b>(50)</b>
<b>1 - San Jose City College</b>							
<b>16 - Workforce Institute</b>							
Beginning Fund Balance, July 1st			79,328		0		
Ending Fund Balance, June 30th			0		0		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

16 - Workforce Institute

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>2 - Evergreen Valley College</b>							
<b>Income</b>							
488 - Local Revenue		120,000	122,250			(120,000)	(100)
<b>48 - Revenue</b>		<b>120,000</b>	<b>122,250</b>			<b>(120,000)</b>	<b>(100)</b>
<b>Income</b>		<b>120,000</b>	<b>122,250</b>			<b>(120,000)</b>	<b>(100)</b>
<b>Expense</b>							
514 - Noninstructional Salaries, Nonreg. Sch.			2,234	5,000	4,095	4,095	
<b>51 - Academic Salaries</b>			<b>2,234</b>	<b>5,000</b>	<b>4,095</b>	<b>4,095</b>	
531 - STRS			164	846	746	746	
533 - OASDI/Medicare			109	73	73	73	
535 - State Unemployment Insurance			15	62	62	62	
536 - Workers Compensation			38	84	84	84	
<b>53 - Employee Benefits</b>			<b>325</b>	<b>1,065</b>	<b>965</b>	<b>965</b>	
543 - Non-Instructional Supplies	9,295	7,295				(7,295)	(100)
<b>54 - Supplies and Materials</b>	<b>9,295</b>	<b>7,295</b>				<b>(7,295)</b>	<b>(100)</b>
551 - Personal Services	33,000	152,875	74,150	37,612	82,650	(70,225)	(46)
<b>55 - Other Operating Expenses and Services</b>	<b>33,000</b>	<b>152,875</b>	<b>74,150</b>	<b>37,612</b>	<b>82,650</b>	<b>(70,225)</b>	<b>(46)</b>
576 - Other Payments to/for Students		2,126	126			(2,126)	(100)
<b>57 - Other Outgo</b>		<b>2,126</b>	<b>126</b>			<b>(2,126)</b>	<b>(100)</b>
<b>Expense</b>	<b>42,295</b>	<b>162,295</b>	<b>76,835</b>	<b>43,677</b>	<b>87,710</b>	<b>(74,585)</b>	<b>(46)</b>
<b>2 - Evergreen Valley College</b>	<b>(42,295)</b>	<b>(42,295)</b>	<b>45,415</b>	<b>(43,677)</b>	<b>(87,710)</b>	<b>(45,415)</b>	<b>107</b>
<b>16 - Workforce Institute</b>	<b>(42,295)</b>	<b>(42,295)</b>	<b>45,415</b>	<b>(43,677)</b>	<b>(87,710)</b>	<b>(45,415)</b>	<b>107</b>
Beginning Fund Balance, July 1st			42,294		87,710		
Ending Fund Balance, June 30th			87,710		0		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 17 - Grants / Categoricals

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>9 - District Services</b>							
<b><u>Income</u></b>							
<b><u>1 - Federal</u></b>							
481 - Federal Revenue	423,089	423,089	5,213	417,089	417,876	(5,213)	(1)
<b>1 - Federal</b>	<b>423,089</b>	<b>423,089</b>	<b>5,213</b>	<b>417,089</b>	<b>417,876</b>	<b>(5,213)</b>	<b>(1)</b>
<b><u>2 - State</u></b>							
486 - State Revenue	1,622,314	2,847,000	606,127	3,760,879	4,680,899	1,833,898	64
<b>2 - State</b>	<b>1,622,314</b>	<b>2,847,000</b>	<b>606,127</b>	<b>3,760,879</b>	<b>4,680,899</b>	<b>1,833,898</b>	<b>64</b>
<b>Income</b>	<b>2,045,403</b>	<b>3,270,090</b>	<b>611,340</b>	<b>4,177,968</b>	<b>5,098,775</b>	<b>1,828,685</b>	<b>56</b>
<b>9 - District Services</b>	<b>2,045,403</b>	<b>3,270,090</b>	<b>611,340</b>	<b>4,177,968</b>	<b>5,098,775</b>	<b>1,828,685</b>	<b>56</b>
<b>17 - Grants / Categoricals</b>	<b>2,045,403</b>	<b>3,270,090</b>	<b>611,340</b>	<b>4,177,968</b>	<b>5,098,775</b>	<b>1,828,685</b>	<b>56</b>

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b><u>9 - District Services</u></b>							
<b><u>Expense</u></b>							
<b><u>1 - Federal</u></b>							
<b><u>10506 - CARES Act HEERF II</u></b>							
95 - DS Prior Year C/O and One-time Items	423,089	423,089	5,213	417,089	417,876	(5,213)	(1)
<b>10506 - CARES Act HEERF II</b>	<b>423,089</b>	<b>423,089</b>	<b>5,213</b>	<b>417,089</b>	<b>417,876</b>	<b>(5,213)</b>	<b>(1)</b>
<b>1 - Federal</b>	<b>423,089</b>	<b>423,089</b>	<b>5,213</b>	<b>417,089</b>	<b>417,876</b>	<b>(5,213)</b>	<b>(1)</b>
<b><u>2 - State</u></b>							
<b><u>20400 - Student Equity &amp; Achievement</u></b>							
95 - DS Prior Year C/O and One-time Items	40,331	40,331	37,868	87,797	78,085	37,754	94
96 - District Services	72,466	75,622		72,466	75,622		
<b>20400 - Student Equity &amp; Achievement</b>	<b>112,797</b>	<b>115,953</b>	<b>37,868</b>	<b>160,263</b>	<b>153,707</b>	<b>37,754</b>	<b>33</b>
<b><u>21302 - Financial Aid Technology</u></b>							
95 - DS Prior Year C/O and One-time Items	58,141	58,142	21,656	38,252	36,486	(21,656)	(37)
<b>21302 - Financial Aid Technology</b>	<b>58,141</b>	<b>58,142</b>	<b>21,656</b>	<b>38,252</b>	<b>36,486</b>	<b>(21,656)</b>	<b>(37)</b>
<b><u>21504 - Block Grant - Phys Plant 19-20</u></b>							
95 - DS Prior Year C/O and One-time Items	29,857	29,857			29,857		
<b>21504 - Block Grant - Phys Plant 19-20</b>	<b>29,857</b>	<b>29,857</b>			<b>29,857</b>		
<b><u>21506 - Block Grant -Phys Plant 21-22</u></b>							
95 - DS Prior Year C/O and One-time Items				1,055,044	1,055,044	1,055,044	
96 - District Services	1,055,044	1,055,044				(1,055,044)	(100)
<b>21506 - Block Grant -Phys Plant 21-22</b>	<b>1,055,044</b>	<b>1,055,044</b>		<b>1,055,044</b>	<b>1,055,044</b>		
<b><u>21507 - Block Grant - Phy Plant 22-23</u></b>							
96 - District Services				1,055,044	1,941,634	1,941,634	
<b>21507 - Block Grant - Phy Plant 22-23</b>				<b>1,055,044</b>	<b>1,941,634</b>	<b>1,941,634</b>	
<b><u>21610 - COVID19 Rspns Blk Grnt Prop98</u></b>							
99 - Districtwide	146,532	146,532	146,532			(146,532)	(100)

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b>21610 - COVID19 Rspns Blk Grnt Prop98</b>	<b>146,532</b>	<b>146,532</b>	<b>146,532</b>			<b>(146,532)</b>	<b>(100)</b>
<b><u>22507 - Library Services Platform</u></b>							
99 - Districtwide		13,196			13,196		
<b>22507 - Library Services Platform</b>		<b>13,196</b>			<b>13,196</b>		
<b><u>22591 - Classified Prof Devlp</u></b>							
95 - DS Prior Year C/O and One-time Items	62,664	62,664		62,664	62,664		
<b>22591 - Classified Prof Devlp</b>	<b>62,664</b>	<b>62,664</b>		<b>62,664</b>	<b>62,664</b>		
<b><u>22596 - EEO Best Practices</u></b>							
95 - DS Prior Year C/O and One-time Items				208,333	208,333	208,333	
96 - District Services		208,333				(208,333)	(100)
<b>22596 - EEO Best Practices</b>		<b>208,333</b>		<b>208,333</b>	<b>208,333</b>		
<b><u>22597 - Equal Employment Opportunity</u></b>							
95 - DS Prior Year C/O and One-time Items	107,279	107,279	27,302	131,279	129,978	22,699	21
96 - District Services	50,000	50,000		50,000	50,000		
<b>22597 - Equal Employment Opportunity</b>	<b>157,279</b>	<b>157,279</b>	<b>27,302</b>	<b>181,279</b>	<b>179,978</b>	<b>22,699</b>	<b>14</b>
<b><u>25700 - State STRS On-Behalf Payment</u></b>							
99 - Districtwide			372,770				
<b>25700 - State STRS On-Behalf Payment</b>			<b>372,770</b>				
<b><u>26220 - College Specific Allocations</u></b>							
99 - Districtwide		1,000,000		1,000,000	1,000,000		
<b>26220 - College Specific Allocations</b>		<b>1,000,000</b>		<b>1,000,000</b>	<b>1,000,000</b>		
<b>2 - State</b>	<b>1,622,314</b>	<b>2,847,000</b>	<b>606,127</b>	<b>3,760,879</b>	<b>4,680,899</b>	<b>1,833,898</b>	<b>64</b>
<b>Expense</b>	<b>2,045,403</b>	<b>3,270,090</b>	<b>611,340</b>	<b>4,177,968</b>	<b>5,098,775</b>	<b>1,828,685</b>	<b>56</b>
<b>9 - District Services</b>	<b>(2,045,403)</b>	<b>(3,270,090)</b>	<b>(611,340)</b>	<b>(4,177,968)</b>	<b>(5,098,775)</b>	<b>(1,828,685)</b>	<b>56</b>
<b>17 - Grants / Categoricals</b>	<b>(2,045,403)</b>	<b>(3,270,090)</b>	<b>(611,340)</b>	<b>(4,177,968)</b>	<b>(5,098,775)</b>	<b>(1,828,685)</b>	<b>56</b>
Beginning Fund Balance, July 1 <sup>st</sup>			0		0		
Ending Fund Balance, June 30 <sup>th</sup>			0		0		



## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 17 - Grants / Categoricals

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>9 - District Services-CEM</b>							
<b><u>Income</u></b>							
<b><u>1 - Federal</u></b>							
481 - Federal Revenue	694,712	745,607		522,246	501,985	(243,622)	(33)
<b>1 - Federal</b>	<b>694,712</b>	<b>745,607</b>		<b>522,246</b>	<b>501,985</b>	<b>(243,622)</b>	<b>(33)</b>
<b><u>2 - State</u></b>							
486 - State Revenue	863,264	857,265		796,508	796,508	(60,757)	(7)
<b>2 - State</b>	<b>863,264</b>	<b>857,265</b>		<b>796,508</b>	<b>796,508</b>	<b>(60,757)</b>	<b>(7)</b>
<b><u>3 - Local</u></b>							
488 - Local Revenue	209,007	280,156		235,600	235,600	(44,556)	(16)
<b>3 - Local</b>	<b>209,007</b>	<b>280,156</b>		<b>235,600</b>	<b>235,600</b>	<b>(44,556)</b>	<b>(16)</b>
<b>Income</b>	<b>1,766,983</b>	<b>1,883,029</b>		<b>1,554,354</b>	<b>1,534,093</b>	<b>(348,936)</b>	<b>(19)</b>
<b>9 - District Services</b>	<b>1,766,983</b>	<b>1,883,029</b>		<b>1,554,354</b>	<b>1,534,093</b>	<b>(348,936)</b>	<b>(19)</b>
<b>17 - Grants / Categoricals</b>	<b>1,766,983</b>	<b>1,883,029</b>		<b>1,554,354</b>	<b>1,534,093</b>	<b>(348,936)</b>	<b>(19)</b>

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 17 - Grants / Categoricals

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>9 - District Services-CEM</b>							
<b><u>Expense</u></b>							
<b><u>1 - Federal</u></b>							
<b><u>10901 - NSF Model Curric - Civil Engineering</u></b>							
98 - WorkForce Institute	65,680	70,303		47,175	47,175	(23,128)	(33)
<b>10901 - NSF Model Curric - Civil Engineering</b>	<b>65,680</b>	<b>70,303</b>		<b>47,175</b>	<b>47,175</b>	<b>(23,128)</b>	<b>(33)</b>
<b><u>10902 - NSF INCLUDES Alliance Yr 2</u></b>							
98 - WorkForce Institute	318,383	318,383		226,173	226,173	(92,210)	(29)
<b>10902 - NSF INCLUDES Alliance Yr 2</b>	<b>318,383</b>	<b>318,383</b>		<b>226,173</b>	<b>226,173</b>	<b>(92,210)</b>	<b>(29)</b>
<b><u>10903 - NSF Model Curr-Civil Eng (03-04)</u></b>							
98 - WorkForce Institute	275,820	206,667		119,094	119,094	(87,573)	(42)
<b>10903 - NSF Model Curr-Civil Eng (03-04)</b>	<b>275,820</b>	<b>206,667</b>		<b>119,094</b>	<b>119,094</b>	<b>(87,573)</b>	<b>(42)</b>
<b><u>10904 - WestEd Grant E3 institute</u></b>							
98 - WorkForce Institute		56,352				(56,352)	(100)
<b>10904 - WestEd Grant E3 institute</b>		<b>56,352</b>				<b>(56,352)</b>	<b>(100)</b>
<b><u>10921 - NSF SRI Project Goals YR1</u></b>							
98 - WorkForce Institute	34,829	34,829		14,707	14,707	(20,122)	(58)
<b>10921 - NSF SRI Project Goals YR1</b>	<b>34,829</b>	<b>34,829</b>		<b>14,707</b>	<b>14,707</b>	<b>(20,122)</b>	<b>(58)</b>
<b><u>10922 - NSF-SRI Project GOALS YR2</u></b>							
98 - WorkForce Institute		59,074		115,097	94,836	35,762	61
<b>10922 - NSF-SRI Project GOALS YR2</b>		<b>59,074</b>		<b>115,097</b>	<b>94,836</b>	<b>35,762</b>	<b>61</b>
<b>1 - Federal</b>	<b>694,712</b>	<b>745,607</b>		<b>522,246</b>	<b>501,985</b>	<b>(243,622)</b>	<b>(33)</b>
<b><u>2 - State</u></b>							
<b><u>25619 - Adult Ed Block Grant Y1</u></b>							
97 - WorkForce Institute C/O and One-time Items	53,815	47,816		53,815	53,815	5,999	13
98 - WorkForce Institute	809,449	809,449		742,693	742,693	(66,756)	(8)
<b>25619 - Adult Ed Block Grant Y1</b>	<b>863,264</b>	<b>857,265</b>		<b>796,508</b>	<b>796,508</b>	<b>(60,757)</b>	<b>(7)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2022-2023 Adopted Budget**  
**General Revenue and Expenditure Activity**

17 - Grants / Categoricals

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>2 - State</b>	<b>863,264</b>	<b>857,265</b>		<b>796,508</b>	<b>796,508</b>	<b>(60,757)</b>	<b>(7)</b>
<b><u>3 - Local</u></b>							
<b><u>31601 - United Way Grant</u></b>							
97 - WorkForce Institute C/O and One-time Items	13,000	79,149		79,000	79,000	(149)	(0)
98 - WorkForce Institute	145,000	145,000		145,000	145,000		
<b>31601 - United Way Grant</b>	<b>158,000</b>	<b>224,149</b>		<b>224,000</b>	<b>224,000</b>	<b>(149)</b>	<b>(0)</b>
<b><u>31613 - Kaiser Permanente Benefits</u></b>							
97 - WorkForce Institute C/O and One-time Items		19,507				(19,507)	(100)
98 - WorkForce Institute	14,507						
<b>31613 - Kaiser Permanente Benefits</b>	<b>14,507</b>	<b>19,507</b>				<b>(19,507)</b>	<b>(100)</b>
<b><u>32418 - SC Cnty Office of ReEntry Svs</u></b>							
98 - WorkForce Institute	24,900	24,900				(24,900)	(100)
<b>32418 - SC Cnty Office of ReEntry Svs</b>	<b>24,900</b>	<b>24,900</b>				<b>(24,900)</b>	<b>(100)</b>
<b><u>33406 - WFI - PG&amp;E</u></b>							
97 - WorkForce Institute C/O and One-time Items	11,600	11,600		11,600	11,600		
<b>33406 - WFI - PG&amp;E</b>	<b>11,600</b>	<b>11,600</b>		<b>11,600</b>	<b>11,600</b>		
<b>3 - Local</b>	<b>209,007</b>	<b>280,156</b>		<b>235,600</b>	<b>235,600</b>	<b>(44,556)</b>	<b>(16)</b>
<b>Expense</b>	<b>1,766,983</b>	<b>1,883,029</b>		<b>1,554,354</b>	<b>1,534,093</b>	<b>(348,936)</b>	<b>(19)</b>
<b>9 - District Services</b>	<b>(1,766,983)</b>	<b>(1,883,029)</b>		<b>(1,554,354)</b>	<b>(1,534,093)</b>	<b>348,936</b>	<b>(19)</b>
<b>17 - Grants / Categoricals</b>	<b>(1,766,983)</b>	<b>(1,883,029)</b>		<b>(1,554,354)</b>	<b>(1,534,093)</b>	<b>348,936</b>	<b>(19)</b>
Beginning Fund Balance, July 1st		0			0		
Ending Fund Balance, June 30th		0			0		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 17 - Grants / Categoricals

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>1 - San Jose City College</b>							
<b><u>Income</u></b>							
<b><u>1 - Federal</u></b>							
481 - Federal Revenue	5,126,974	11,288,116	3,818,929	9,055,593	9,424,127	(1,863,989)	(17)
486 - State Revenue		10,935		6,000	5,999	(4,936)	(45)
<b>1 - Federal</b>	<b>5,126,974</b>	<b>11,299,051</b>	<b>3,818,929</b>	<b>9,061,593</b>	<b>9,430,126</b>	<b>(1,868,925)</b>	<b>(17)</b>
<b><u>2 - State</u></b>							
486 - State Revenue	15,988,310	18,297,226	9,916,120	17,560,868	19,210,247	913,021	5
488 - Local Revenue			63,448				
489 - Other Financing Sources	44,465	44,465				(44,465)	(100)
<b>2 - State</b>	<b>16,032,775</b>	<b>18,341,691</b>	<b>9,979,568</b>	<b>17,560,868</b>	<b>19,210,247</b>	<b>868,556</b>	<b>5</b>
<b><u>3 - Local</u></b>							
486 - State Revenue	4,810	4,810			4,810		
488 - Local Revenue	162,551	111,107	81,378	100,132	172,652	61,545	55
<b>3 - Local</b>	<b>167,361</b>	<b>115,917</b>	<b>81,378</b>	<b>100,132</b>	<b>177,462</b>	<b>61,545</b>	<b>53</b>
<b>Income</b>	<b>21,327,110</b>	<b>29,756,659</b>	<b>13,879,875</b>	<b>26,722,593</b>	<b>28,817,834</b>	<b>(938,824)</b>	<b>(3)</b>
<b>1 - San Jose City College</b>	<b>21,327,110</b>	<b>29,756,659</b>	<b>13,879,875</b>	<b>26,722,593</b>	<b>28,817,834</b>	<b>(938,824)</b>	<b>(3)</b>
<b>17 - Grants / Categoricals</b>	<b>21,327,110</b>	<b>29,756,659</b>	<b>13,879,875</b>	<b>26,722,593</b>	<b>28,817,834</b>	<b>(938,824)</b>	<b>(3)</b>

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b><u>1 - San Jose City College</u></b>							
<b><u>Expense</u></b>							
<b><u>1 - Federal</u></b>							
<b><u>10201 - Federal Work Study</u></b>							
11 - San Jose City College	360,000	360,000	347,041	360,000	360,000		
15 - SJCC Prior Year C/O and One-time Items					20,875	20,875	
<b>10201 - Federal Work Study</b>	<b>360,000</b>	<b>360,000</b>	<b>347,041</b>	<b>360,000</b>	<b>380,875</b>	<b>20,875</b>	<b>6</b>
<b><u>10401 - VATEA Main</u></b>							
11 - San Jose City College	233,325	233,325	233,325	187,484	202,194	(31,131)	(13)
<b>10401 - VATEA Main</b>	<b>233,325</b>	<b>233,325</b>	<b>233,325</b>	<b>187,484</b>	<b>202,194</b>	<b>(31,131)</b>	<b>(13)</b>
<b><u>10504 - CARES ACT HigherEd Emgy Rlf</u></b>							
15 - SJCC Prior Year C/O and One-time Items	62,643	351,721	351,721			(351,721)	(100)
<b>10504 - CARES ACT HigherEd Emgy Rlf</b>	<b>62,643</b>	<b>351,721</b>	<b>351,721</b>			<b>(351,721)</b>	<b>(100)</b>
<b><u>10505 - CARES ACT HigherEd Emgy RlfMSI</u></b>							
15 - SJCC Prior Year C/O and One-time Items		1,578	1,578			(1,578)	(100)
<b>10505 - CARES ACT HigherEd Emgy RlfMSI</b>		<b>1,578</b>	<b>1,578</b>			<b>(1,578)</b>	<b>(100)</b>
<b><u>10506 - CARES Act HEERF II</u></b>							
11 - San Jose City College					281,700	281,700	
15 - SJCC Prior Year C/O and One-time Items	3,423,869	3,408,624	1,498,000	1,573,065	2,245,567	(1,163,057)	(34)
<b>10506 - CARES Act HEERF II</b>	<b>3,423,869</b>	<b>3,408,624</b>	<b>1,498,000</b>	<b>1,573,065</b>	<b>2,527,267</b>	<b>(881,357)</b>	<b>(26)</b>
<b><u>10507 - CRRSAA HEERF II MSI</u></b>							
15 - SJCC Prior Year C/O and One-time Items		351,813		351,813	351,813		
<b>10507 - CRRSAA HEERF II MSI</b>		<b>351,813</b>		<b>351,813</b>	<b>351,813</b>		
<b><u>10508 - ARPA HEERF III</u></b>							
15 - SJCC Prior Year C/O and One-time Items		4,899,895	864,099	4,522,295	4,035,796	(864,099)	(18)
<b>10508 - ARPA HEERF III</b>		<b>4,899,895</b>	<b>864,099</b>	<b>4,522,295</b>	<b>4,035,796</b>	<b>(864,099)</b>	<b>(18)</b>

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b><u>10509 - ARPA HEERF III MSI</u></b>							
15 - SJCC Prior Year C/O and One-time Items		601,350		601,350	601,350		
<b>10509 - ARPA HEERF III MSI</b>		<b>601,350</b>		<b>601,350</b>	<b>601,350</b>		
<b><u>10721 - Title V: GANASY1</u></b>							
11 - San Jose City College	390,768	281,525	281,525	152,518	153,452	(128,073)	(45)
<b>10721 - Title V: GANASY1</b>	<b>390,768</b>	<b>281,525</b>	<b>281,525</b>	<b>152,518</b>	<b>153,452</b>	<b>(128,073)</b>	<b>(45)</b>
<b><u>10722 - Title V: GANAS - Y2</u></b>							
11 - San Jose City College	599,343	599,343	176,126	500,000	446,157	(153,186)	(26)
<b>10722 - Title V: GANAS - Y2</b>	<b>599,343</b>	<b>599,343</b>	<b>176,126</b>	<b>500,000</b>	<b>446,157</b>	<b>(153,186)</b>	<b>(26)</b>
<b><u>10723 - Title V (Ganas Year 3)</u></b>							
11 - San Jose City College				599,463	446,011	446,011	
<b>10723 - Title V (Ganas Year 3)</b>				<b>599,463</b>	<b>446,011</b>	<b>446,011</b>	
<b><u>10731 - SJ State MESA YR 1</u></b>							
11 - San Jose City College		143,000	19,252	143,000	209,436	66,436	46
<b>10731 - SJ State MESA YR 1</b>		<b>143,000</b>	<b>19,252</b>	<b>143,000</b>	<b>209,436</b>	<b>66,436</b>	<b>46</b>
<b><u>10732 - MESA YR 2</u></b>							
11 - San Jose City College					24,312	24,312	
<b>10732 - MESA YR 2</b>					<b>24,312</b>	<b>24,312</b>	
<b><u>10801 - Veterans Administration</u></b>							
11 - San Jose City College	2,928	2,928		3,152	3,152	224	8
15 - SJCC Prior Year C/O and One-time Items	11,688	11,688		14,840	14,840	3,152	27
<b>10801 - Veterans Administration</b>	<b>14,616</b>	<b>14,616</b>		<b>17,992</b>	<b>17,992</b>	<b>3,376</b>	<b>23</b>
<b><u>10911 - NSF-Tchr Rcrt/Prep/Indtn</u></b>							
11 - San Jose City College		5,999				(5,999)	(100)
15 - SJCC Prior Year C/O and One-time Items		4,936	4,936	6,000	5,999	1,063	22
<b>10911 - NSF-Tchr Rcrt/Prep/Indtn</b>		<b>10,935</b>	<b>4,936</b>	<b>6,000</b>	<b>5,999</b>	<b>(4,936)</b>	<b>(45)</b>
<b><u>11101 - TANF</u></b>							
11 - San Jose City College	42,410	41,325	41,325	46,612	43,881	2,556	6



	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b>11101 - TANF</b>	<b>42,410</b>	<b>41,325</b>	<b>41,325</b>	<b>46,612</b>	<b>43,881</b>	<b>2,556</b>	<b>6</b>
<b>1 - Federal</b>	<b>5,126,974</b>	<b>11,299,051</b>	<b>3,818,929</b>	<b>9,061,593</b>	<b>9,446,535</b>	<b>(1,852,516)</b>	<b>(16)</b>
<b><u>2 - State</u></b>							
<b><u>20201 - EOP&amp;S</u></b>							
11 - San Jose City College	1,036,948	1,207,373	1,207,373	1,064,532	1,592,155	384,782	32
<b>20201 - EOP&amp;S</b>	<b>1,036,948</b>	<b>1,207,373</b>	<b>1,207,373</b>	<b>1,064,532</b>	<b>1,592,155</b>	<b>384,782</b>	<b>32</b>
<b><u>20301 - DSP</u></b>							
11 - San Jose City College	902,136	908,723	734,964	902,136	1,119,995	211,272	23
15 - SJCC Prior Year C/O and One-time Items	70,000	70,350	70,350	150,000	173,759	103,409	147
<b>20301 - DSP</b>	<b>972,136</b>	<b>979,073</b>	<b>805,314</b>	<b>1,052,136</b>	<b>1,293,754</b>	<b>314,681</b>	<b>32</b>
<b><u>20305 - LGBTQ</u></b>							
11 - San Jose City College		69,905				(69,905)	(100)
15 - SJCC Prior Year C/O and One-time Items					69,905	69,905	
<b>20305 - LGBTQ</b>		<b>69,905</b>			<b>69,905</b>		
<b><u>20400 - Student Equity &amp; Achievement</u></b>							
11 - San Jose City College	2,195,171	2,284,648	1,475,547	2,261,866	2,261,866	(22,783)	(1)
15 - SJCC Prior Year C/O and One-time Items	406,925	427,934	427,934	600,000	808,202	380,268	89
<b>20400 - Student Equity &amp; Achievement</b>	<b>2,602,096</b>	<b>2,712,582</b>	<b>1,903,481</b>	<b>2,861,866</b>	<b>3,070,067</b>	<b>357,485</b>	<b>13</b>
<b><u>20404 - Innovation in Higher Education</u></b>							
15 - SJCC Prior Year C/O and One-time Items	218,893	75,815	75,815			(75,815)	(100)
<b>20404 - Innovation in Higher Education</b>	<b>218,893</b>	<b>75,815</b>	<b>75,815</b>			<b>(75,815)</b>	<b>(100)</b>
<b><u>20408 - Veteran Resource Center (SSSP)</u></b>							
11 - San Jose City College	54,625	54,625		54,625	54,625		
15 - SJCC Prior Year C/O and One-time Items	54,625	54,625	51,317	54,625	54,625		
<b>20408 - Veteran Resource Center (SSSP)</b>	<b>109,250</b>	<b>109,250</b>	<b>51,317</b>	<b>109,250</b>	<b>109,250</b>		
<b><u>20409 - Dream Resource Liaison</u></b>							
11 - San Jose City College	39,873	79,060	49,909	79,060	79,060		
15 - SJCC Prior Year C/O and One-time Items	25,373	25,373	25,373	53,823	29,151	3,778	15

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b>20409 - Dream Resource Liaison</b>	<b>65,246</b>	<b>104,433</b>	<b>75,282</b>	<b>132,883</b>	<b>108,211</b>	<b>3,778</b>	<b>4</b>
<b><u>20421 - Basic Needs Centers</u></b>							
11 - San Jose City College		206,923	58,283	206,923	206,923		
15 - SJCC Prior Year C/O and One-time Items				100,000	148,640	148,640	
<b>20421 - Basic Needs Centers</b>		<b>206,923</b>	<b>58,283</b>	<b>306,923</b>	<b>355,563</b>	<b>148,640</b>	<b>72</b>
<b><u>20422 - Student Food House Spt-BasicNd</u></b>							
11 - San Jose City College		215,167	248			(215,167)	(100)
15 - SJCC Prior Year C/O and One-time Items				185,167	214,919	214,919	
<b>20422 - Student Food House Spt-BasicNd</b>		<b>215,167</b>	<b>248</b>	<b>185,167</b>	<b>214,919</b>	<b>(248)</b>	<b>(0)</b>
<b><u>20702 - IEPI Innovation&amp;Effectiveness</u></b>							
11 - San Jose City College		200,000	63,448			(200,000)	(100)
15 - SJCC Prior Year C/O and One-time Items				100,000	137,520	137,520	
<b>20702 - IEPI Innovation&amp;Effectiveness</b>		<b>200,000</b>	<b>63,448</b>	<b>100,000</b>	<b>137,520</b>	<b>(62,480)</b>	<b>(31)</b>
<b><u>20711 - Umoja Community Edu Foundation</u></b>							
15 - SJCC Prior Year C/O and One-time Items	11,982	11,482	11,482			(11,482)	(100)
<b>20711 - Umoja Community Edu Foundation</b>	<b>11,982</b>	<b>11,482</b>	<b>11,482</b>			<b>(11,482)</b>	<b>(100)</b>
<b><u>20801 - State Apport-Apprentices</u></b>							
11 - San Jose City College	564,734	593,671	36,908	593,671	173,948	(419,723)	(71)
15 - SJCC Prior Year C/O and One-time Items	10,000	42,161	27,928	52,161	52,161	10,000	24
<b>20801 - State Apport-Apprentices</b>	<b>574,734</b>	<b>635,832</b>	<b>64,836</b>	<b>645,832</b>	<b>226,109</b>	<b>(409,723)</b>	<b>(64)</b>
<b><u>20811 - CA Apprenticeship International (CAI)</u></b>							
15 - SJCC Prior Year C/O and One-time Items	480,574	480,574	338,906	126,600	141,668	(338,906)	(71)
<b>20811 - CA Apprenticeship International (CAI)</b>	<b>480,574</b>	<b>480,574</b>	<b>338,906</b>	<b>126,600</b>	<b>141,668</b>	<b>(338,906)</b>	<b>(71)</b>
<b><u>20812 - 20812 CA Apprentice Init-Googl Elmwd</u></b>							
11 - San Jose City College		156,975			109,975	(47,000)	(30)
15 - SJCC Prior Year C/O and One-time Items					156,975	156,975	
<b>20812 - 20812 CA Apprentice Init-Googl Elmwd</b>		<b>156,975</b>			<b>266,950</b>	<b>109,975</b>	<b>70</b>
<b><u>21001 - County Excess Costs Serv-CALWORKS</u></b>							

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
11 - San Jose City College	212,000	212,000	197,783	212,000	212,000		
<b>21001 - County Excess Costs Serv-CALWORKS</b>	<b>212,000</b>	<b>212,000</b>	<b>197,783</b>	<b>212,000</b>	<b>212,000</b>		
<b><u>21201 - CALWORKS</u></b>							
11 - San Jose City College	221,871	221,871	167,667	244,668	251,435	29,564	13
15 - SJCC Prior Year C/O and One-time Items	100,110	98,250	98,250	100,109	54,204	(44,047)	(45)
<b>21201 - CALWORKS</b>	<b>321,981</b>	<b>320,121</b>	<b>265,918</b>	<b>344,777</b>	<b>305,639</b>	<b>(14,483)</b>	<b>(5)</b>
<b><u>21301 - Financial Aid Administration</u></b>							
11 - San Jose City College	315,957	336,712	295,947	330,579	331,596	(5,116)	(2)
<b>21301 - Financial Aid Administration</b>	<b>315,957</b>	<b>336,712</b>	<b>295,947</b>	<b>330,579</b>	<b>331,596</b>	<b>(5,116)</b>	<b>(2)</b>
<b><u>21302 - Financial Aid Technology</u></b>							
11 - San Jose City College	25,966	37,412	37,412	37,412	37,412		
15 - SJCC Prior Year C/O and One-time Items	25,966	25,966	25,966			(25,966)	(100)
<b>21302 - Financial Aid Technology</b>	<b>51,932</b>	<b>63,378</b>	<b>63,378</b>	<b>37,412</b>	<b>37,412</b>	<b>(25,966)</b>	<b>(41)</b>
<b><u>21401 - Block Grant - Instructional Support</u></b>							
11 - San Jose City College	1,055,044	1,055,044	8,669			(1,055,044)	(100)
15 - SJCC Prior Year C/O and One-time Items				1,049,139	1,046,375	1,046,375	
<b>21401 - Block Grant - Instructional Support</b>	<b>1,055,044</b>	<b>1,055,044</b>	<b>8,669</b>	<b>1,049,139</b>	<b>1,046,375</b>	<b>(8,669)</b>	<b>(1)</b>
<b><u>21506 - Block Grant -Phys Plant 21-22</u></b>							
11 - San Jose City College	1,055,044	1,055,044		1,055,044		(1,055,044)	(100)
15 - SJCC Prior Year C/O and One-time Items			23,996		1,031,048	1,031,048	
<b>21506 - Block Grant -Phys Plant 21-22</b>	<b>1,055,044</b>	<b>1,055,044</b>	<b>23,996</b>	<b>1,055,044</b>	<b>1,031,048</b>	<b>(23,996)</b>	<b>(2)</b>
<b><u>21610 - COVID19 Rspns Blk Grnt Prop98</u></b>							
15 - SJCC Prior Year C/O and One-time Items	261,689	261,689	261,689			(261,689)	(100)
<b>21610 - COVID19 Rspns Blk Grnt Prop98</b>	<b>261,689</b>	<b>261,689</b>	<b>261,689</b>			<b>(261,689)</b>	<b>(100)</b>
<b><u>21612 - CAL VAX</u></b>							
11 - San Jose City College		10,000	10,000			(10,000)	(100)
<b>21612 - CAL VAX</b>		<b>10,000</b>	<b>10,000</b>			<b>(10,000)</b>	<b>(100)</b>
<b><u>22004 - Guided Pathways Allocation</u></b>							

# GENERAL FUNDS

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
11 - San Jose City College	72,295	72,295	72,295		294,251	221,956	307
15 - SJCC Prior Year C/O and One-time Items	191,070	236,971	236,971			(236,971)	(100)
<b>22004 - Guided Pathways Allocation</b>	<b>263,365</b>	<b>309,266</b>	<b>309,266</b>		<b>294,251</b>	<b>(15,016)</b>	<b>(5)</b>
<b><u>22005 - Student Succ Completion Grant</u></b>							
11 - San Jose City College	412,867	435,218	378,780	435,218	1,064,205	628,987	145
15 - SJCC Prior Year C/O and One-time Items	37,888	37,888	37,888	30,000	48,491	10,603	28
<b>22005 - Student Succ Completion Grant</b>	<b>450,755</b>	<b>473,106</b>	<b>416,668</b>	<b>465,218</b>	<b>1,112,696</b>	<b>639,590</b>	<b>135</b>
<b><u>22007 - Disaster Relief Emrgncy Fi Aid</u></b>							
15 - SJCC Prior Year C/O and One-time Items	3,814	3,814	3,814			(3,814)	(100)
<b>22007 - Disaster Relief Emrgncy Fi Aid</b>	<b>3,814</b>	<b>3,814</b>	<b>3,814</b>			<b>(3,814)</b>	<b>(100)</b>
<b><u>22009 - Immed Action-CalFresh Outreach</u></b>							
11 - San Jose City College	20,029	20,029	20,029			(20,029)	(100)
<b>22009 - Immed Action-CalFresh Outreach</b>	<b>20,029</b>	<b>20,029</b>	<b>20,029</b>			<b>(20,029)</b>	<b>(100)</b>
<b><u>22010 - Immed Action-Retention/Outreach</u></b>							
11 - San Jose City College	100,852	541,883	383,635	541,883	541,883		
15 - SJCC Prior Year C/O and One-time Items		100,852	100,852	266,731	151,870	51,018	51
<b>22010 - Immed Action-Retention/Outreach</b>	<b>100,852</b>	<b>642,735</b>	<b>484,487</b>	<b>808,614</b>	<b>693,753</b>	<b>51,018</b>	<b>8</b>
<b><u>22301 - CARE</u></b>							
11 - San Jose City College	85,558	99,199	99,199	99,199	96,164	(3,035)	(3)
<b>22301 - CARE</b>	<b>85,558</b>	<b>99,199</b>	<b>99,199</b>	<b>99,199</b>	<b>96,164</b>	<b>(3,035)</b>	<b>(3)</b>
<b><u>22303 - CCAP Instr Mat Dual Enroll</u></b>							
11 - San Jose City College		23,578				(23,578)	(100)
15 - SJCC Prior Year C/O and One-time Items					23,578	23,578	
<b>22303 - CCAP Instr Mat Dual Enroll</b>		<b>23,578</b>			<b>23,578</b>		
<b><u>22500 - Lottery-Prop 20 Restricted</u></b>							
11 - San Jose City College	302,542	302,542	170,353	300,000	308,468	5,926	2
15 - SJCC Prior Year C/O and One-time Items	445,433	445,433	194,085	400,000	390,195	(55,238)	(12)
<b>22500 - Lottery-Prop 20 Restricted</b>	<b>747,975</b>	<b>747,975</b>	<b>364,437</b>	<b>700,000</b>	<b>698,663</b>	<b>(49,312)</b>	<b>(7)</b>

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b><u>22593 - Cultural Competent Faculty PD</u></b>							
11 - San Jose City College		50,435				(50,435)	(100)
15 - SJCC Prior Year C/O and One-time Items					50,435	50,435	
<b>22593 - Cultural Competent Faculty PD</b>		<b>50,435</b>			<b>50,435</b>		
<b><u>25619 - Adult Ed Block Grant Y1</u></b>							
11 - San Jose City College	250,000	250,000	94,950	250,000	250,000		
15 - SJCC Prior Year C/O and One-time Items	126,903	93,428	93,428	200,000	155,050	61,622	66
<b>25619 - Adult Ed Block Grant Y1</b>	<b>376,903</b>	<b>343,428</b>	<b>188,378</b>	<b>450,000</b>	<b>405,050</b>	<b>61,622</b>	<b>18</b>
<b><u>25702 - California College Promise</u></b>							
11 - San Jose City College	353,626	315,114		353,626	410,079	94,965	30
15 - SJCC Prior Year C/O and One-time Items	319,143	296,428	296,428	315,114	315,114	18,686	6
<b>25702 - California College Promise</b>	<b>672,769</b>	<b>611,542</b>	<b>296,428</b>	<b>668,740</b>	<b>725,193</b>	<b>113,651</b>	<b>19</b>
<b><u>26202 - Strong Workforce Local - Yr2</u></b>							
15 - SJCC Prior Year C/O and One-time Items	902,071	1,110,188	1,110,188	1,300,000	1,457,777	347,589	31
<b>26202 - Strong Workforce Local - Yr2</b>	<b>902,071</b>	<b>1,110,188</b>	<b>1,110,188</b>	<b>1,300,000</b>	<b>1,457,777</b>	<b>347,589</b>	<b>31</b>
<b><u>26203 - Strong Workforce Program</u></b>							
11 - San Jose City College	1,227,366	1,457,777		1,457,777	1,311,999	(145,778)	(10)
<b>26203 - Strong Workforce Program</b>	<b>1,227,366</b>	<b>1,457,777</b>		<b>1,457,777</b>	<b>1,311,999</b>	<b>(145,778)</b>	<b>(10)</b>
<b><u>26204 - Strong Workforce Regional Plan</u></b>							
11 - San Jose City College	673,185	673,185		673,185	605,867	(67,319)	(10)
<b>26204 - Strong Workforce Regional Plan</b>	<b>673,185</b>	<b>673,185</b>		<b>673,185</b>	<b>605,867</b>	<b>(67,319)</b>	<b>(10)</b>
<b><u>26205 - Strong Workforce Regional -Yr2</u></b>							
15 - SJCC Prior Year C/O and One-time Items	725,223	673,185	386,397	673,185	673,185		
<b>26205 - Strong Workforce Regional -Yr2</b>	<b>725,223</b>	<b>673,185</b>	<b>386,397</b>	<b>673,185</b>	<b>673,185</b>		
<b><u>26206 - Strong Workforce Regional -Yr3</u></b>							
15 - SJCC Prior Year C/O and One-time Items	437,405	437,066	437,066	370,000	269,922	(167,144)	(38)
<b>26206 - Strong Workforce Regional -Yr3</b>	<b>437,405</b>	<b>437,066</b>	<b>437,066</b>	<b>370,000</b>	<b>269,922</b>	<b>(167,144)</b>	<b>(38)</b>

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b><u>26402 - Mental Health Support Funds</u></b>							
11 - San Jose City College		185,810	80,045	185,810	185,810		
15 - SJCC Prior Year C/O and One-time Items				95,000	55,765	55,765	
<b>26402 - Mental Health Support Funds</b>		<b>185,810</b>	<b>80,045</b>	<b>280,810</b>	<b>241,575</b>	<b>55,765</b>	<b>30</b>
<b>2 - State</b>	<b>16,032,775</b>	<b>18,341,691</b>	<b>9,979,568</b>	<b>17,560,868</b>	<b>19,210,247</b>	<b>868,556</b>	<b>5</b>
<b><u>3 - Local</u></b>							
<b><u>31603 - CalEITC (UWBA)</u></b>							
15 - SJCC Prior Year C/O and One-time Items	2,825	2,825	2,602		223	(2,602)	(92)
<b>31603 - CalEITC (UWBA)</b>	<b>2,825</b>	<b>2,825</b>	<b>2,602</b>		<b>223</b>	<b>(2,602)</b>	<b>(92)</b>
<b><u>32405 - Focus on Careers</u></b>							
15 - SJCC Prior Year C/O and One-time Items	4,810	4,810			4,810		
<b>32405 - Focus on Careers</b>	<b>4,810</b>	<b>4,810</b>			<b>4,810</b>		
<b><u>32418 - SC Cnty Office of ReEntry Svs</u></b>							
11 - San Jose City College	55,591	55,591	72,126	55,591	108,479	52,888	95
<b>32418 - SC Cnty Office of ReEntry Svs</b>	<b>55,591</b>	<b>55,591</b>	<b>72,126</b>	<b>55,591</b>	<b>108,479</b>	<b>52,888</b>	<b>95</b>
<b><u>32425 - Education Orientation Window</u></b>							
15 - SJCC Prior Year C/O and One-time Items	4,000	4,000	4,000			(4,000)	(100)
<b>32425 - Education Orientation Window</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>			<b>(4,000)</b>	<b>(100)</b>
<b><u>32804 - UC Regents Puente Project</u></b>							
11 - San Jose City College	2,500	2,500	2,500		1,500	(1,000)	(40)
15 - SJCC Prior Year C/O and One-time Items	150	150	150			(150)	(100)
<b>32804 - UC Regents Puente Project</b>	<b>2,650</b>	<b>2,650</b>	<b>2,650</b>		<b>1,500</b>	<b>(1,150)</b>	<b>(43)</b>
<b><u>33411 - CA Press Foundtn - Journalism</u></b>							
15 - SJCC Prior Year C/O and One-time Items	1,500	1,500			1,500		
<b>33411 - CA Press Foundtn - Journalism</b>	<b>1,500</b>	<b>1,500</b>			<b>1,500</b>		
<b><u>34403 - San Jose Promise Local -EBAY</u></b>							
15 - SJCC Prior Year C/O and One-time Items	95,985	44,541		44,541	44,541		
<b>34403 - San Jose Promise Local -EBAY</b>	<b>95,985</b>	<b>44,541</b>		<b>44,541</b>	<b>44,541</b>		



	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b>3 - Local</b>	<b>167,361</b>	<b>115,917</b>	<b>81,378</b>	<b>100,132</b>	<b>161,053</b>	<b>45,136</b>	<b>39</b>
<b>Expense</b>	<b>21,327,110</b>	<b>29,756,659</b>	<b>13,879,875</b>	<b>26,722,593</b>	<b>28,817,834</b>	<b>(938,824)</b>	<b>(3)</b>
<b>1 - San Jose City College</b>	<b>(21,327,110)</b>	<b>(29,756,659)</b>	<b>(13,879,875)</b>	<b>(26,722,593)</b>	<b>(28,817,834)</b>	<b>938,824</b>	<b>(3)</b>
<b>17 - Grants / Categoricals</b>	<b>(21,327,110)</b>	<b>(29,756,659)</b>	<b>(13,879,875)</b>	<b>(26,722,593)</b>	<b>(28,817,834)</b>	<b>938,824</b>	<b>(3)</b>
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			<i>0</i>		<i>0</i>		
<i>Ending Fund Balance, June 30<sup>th</sup></i>			<i>0</i>		<i>0</i>		

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>2 - Evergreen Valley College</u></b>							
<b><u>Income</u></b>							
<b><u>1 - Federal</u></b>							
481 - Federal Revenue	18,070,895	20,738,729	4,812,324	16,618,911	17,129,927	(3,608,802)	(17)
489 - Other Financing Sources	67,119			67,119	67,119	67,119	
<b>1 - Federal</b>	<b>18,138,014</b>	<b>20,738,729</b>	<b>4,812,324</b>	<b>16,686,029</b>	<b>17,197,046</b>	<b>(3,541,683)</b>	<b>(17)</b>
<b><u>2 - State</u></b>							
486 - State Revenue	16,110,325	19,045,148	10,886,854	17,530,164	20,889,355	1,844,207	10
489 - Other Financing Sources	74,389	9,483		74,389	74,389	64,906	684
<b>2 - State</b>	<b>16,184,714</b>	<b>19,054,631</b>	<b>10,886,854</b>	<b>17,604,553</b>	<b>20,963,744</b>	<b>1,909,113</b>	<b>10</b>
<b><u>3 - Local</u></b>							
488 - Local Revenue	179,583	196,908	67,041	64,073	147,732	(49,176)	(25)
<b>3 - Local</b>	<b>179,583</b>	<b>196,908</b>	<b>67,041</b>	<b>64,073</b>	<b>147,732</b>	<b>(49,176)</b>	<b>(25)</b>
<b>Income</b>	<b>34,502,311</b>	<b>39,990,269</b>	<b>15,766,219</b>	<b>34,354,655</b>	<b>38,308,522</b>	<b>(1,681,746)</b>	<b>(4)</b>
<b>2 - Evergreen Valley College</b>	<b>34,502,311</b>	<b>39,990,269</b>	<b>15,766,219</b>	<b>34,354,655</b>	<b>38,308,522</b>	<b>(1,681,746)</b>	<b>(4)</b>
<b>17 - Grants / Categoricals</b>	<b>34,502,311</b>	<b>39,990,269</b>	<b>15,766,219</b>	<b>34,354,655</b>	<b>38,308,522</b>	<b>(1,681,746)</b>	<b>(4)</b>

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>2 - Evergreen Valley College</u></b>							
<b><u>Expense</u></b>							
<b><u>1 - Federal</u></b>							
<b><u>10195 - SEAAASE</u></b>							
25 - EVC Prior Year C/O and One-time Items	23,269	23,269	23,269			(23,269)	(100)
<b>10195 - SEAAASE</b>	<b>23,269</b>	<b>23,269</b>	<b>23,269</b>			<b>(23,269)</b>	<b>(100)</b>
<b><u>10201 - Federal Work Study</u></b>							
21 - Evergreen Valley College	335,593	268,474	268,475	335,593	335,593	67,119	25
25 - EVC Prior Year C/O and One-time Items	1,554	1,554	1,554			(1,554)	(100)
<b>10201 - Federal Work Study</b>	<b>337,147</b>	<b>270,028</b>	<b>270,029</b>	<b>335,593</b>	<b>335,593</b>	<b>65,565</b>	<b>24</b>
<b><u>10302 - Trio - Upward Bound</u></b>							
21 - Evergreen Valley College		389,865			389,865		
25 - EVC Prior Year C/O and One-time Items	462,086	460,018	411,183	317,449	438,699	(21,318)	(5)
<b>10302 - Trio - Upward Bound</b>	<b>462,086</b>	<b>849,883</b>	<b>411,183</b>	<b>317,449</b>	<b>828,564</b>	<b>(21,318)</b>	<b>(3)</b>
<b><u>10303 - Trio - Talent Search</u></b>							
21 - Evergreen Valley College	297,150	404,413	282,281	460,444	404,413		
25 - EVC Prior Year C/O and One-time Items	74,569	371,101	127,788	90,468	122,132	(248,969)	(67)
<b>10303 - Trio - Talent Search</b>	<b>371,720</b>	<b>775,514</b>	<b>410,069</b>	<b>550,912</b>	<b>526,545</b>	<b>(248,969)</b>	<b>(32)</b>
<b><u>10401 - VATEA Main</u></b>							
21 - Evergreen Valley College	208,228	208,228	208,228	208,228	208,228		
<b>10401 - VATEA Main</b>	<b>208,228</b>	<b>208,228</b>	<b>208,228</b>	<b>208,228</b>	<b>208,228</b>		
<b><u>10504 - CARES ACT HigherEd Emgy Rlf</u></b>							
25 - EVC Prior Year C/O and One-time Items	923,082	923,082	709,623		213,459	(709,623)	(77)
<b>10504 - CARES ACT HigherEd Emgy Rlf</b>	<b>923,082</b>	<b>923,082</b>	<b>709,623</b>		<b>213,459</b>	<b>(709,623)</b>	<b>(77)</b>
<b><u>10505 - CARES ACT HigherEd Emgy RlfMSI</u></b>							
25 - EVC Prior Year C/O and One-time Items	7,313	7,313			7,313		
<b>10505 - CARES ACT HigherEd Emgy RlfMSI</b>	<b>7,313</b>	<b>7,313</b>			<b>7,313</b>		

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>10506 - CARES Act HEERF II</u></b>							
25 - EVC Prior Year C/O and One-time Items	6,580,999	6,580,999	2,492,955	4,254,984	4,088,044	(2,492,955)	(38)
<b>10506 - CARES Act HEERF II</b>	<b>6,580,999</b>	<b>6,580,999</b>	<b>2,492,955</b>	<b>4,254,984</b>	<b>4,088,044</b>	<b>(2,492,955)</b>	<b>(38)</b>
<b><u>10507 - CRRSAA HEERF II MSI</u></b>							
25 - EVC Prior Year C/O and One-time Items	653,209	653,209		653,209	653,209		
<b>10507 - CRRSAA HEERF II MSI</b>	<b>653,209</b>	<b>653,209</b>		<b>653,209</b>	<b>653,209</b>		
<b><u>10508 - ARPA HEERF III</u></b>							
25 - EVC Prior Year C/O and One-time Items	8,126,209	8,126,209		8,126,209	8,126,209		
<b>10508 - ARPA HEERF III</b>	<b>8,126,209</b>	<b>8,126,209</b>		<b>8,126,209</b>	<b>8,126,209</b>		
<b><u>10509 - ARPA HEERF III MSI</u></b>							
25 - EVC Prior Year C/O and One-time Items		947,170		947,170	947,170		
<b>10509 - ARPA HEERF III MSI</b>		<b>947,170</b>		<b>947,170</b>	<b>947,170</b>		
<b><u>10648 - Sil Valley HighTech Apprentice</u></b>							
25 - EVC Prior Year C/O and One-time Items	84,155	84,155	84,155			(84,155)	(100)
<b>10648 - Sil Valley HighTech Apprentice</b>	<b>84,155</b>	<b>84,155</b>	<b>84,155</b>			<b>(84,155)</b>	<b>(100)</b>
<b><u>10801 - Veterans Administration</u></b>							
21 - Evergreen Valley College		1,872				(1,872)	(100)
25 - EVC Prior Year C/O and One-time Items	4,725	4,725			6,597	1,872	40
<b>10801 - Veterans Administration</b>	<b>4,725</b>	<b>6,597</b>			<b>6,597</b>		
<b><u>10901 - NSF Model Curric - Civil Engineering</u></b>							
21 - Evergreen Valley College	9,468	9,468	9,468			(9,468)	(100)
<b>10901 - NSF Model Curric - Civil Engineering</b>	<b>9,468</b>	<b>9,468</b>	<b>9,468</b>			<b>(9,468)</b>	<b>(100)</b>
<b><u>10902 - NSF INCLUDES Alliance Yr 2</u></b>							
21 - Evergreen Valley College	5,000	5,000	5,000			(5,000)	(100)
<b>10902 - NSF INCLUDES Alliance Yr 2</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>			<b>(5,000)</b>	<b>(100)</b>
<b><u>10903 - NSF Model Curr-Civil Eng (03-04)</u></b>							
21 - Evergreen Valley College	70,000	70,000	59,359	45,000	10,641	(59,359)	(85)
<b>10903 - NSF Model Curr-Civil Eng (03-04)</b>	<b>70,000</b>	<b>70,000</b>	<b>59,359</b>	<b>45,000</b>	<b>10,641</b>	<b>(59,359)</b>	<b>(85)</b>

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>10921 - NSF SRI Project Goals YR1</u></b>							
21 - Evergreen Valley College	18,609	11,581	11,581			(11,581)	(100)
<b>10921 - NSF SRI Project Goals YR1</b>	<b>18,609</b>	<b>11,581</b>	<b>11,581</b>			<b>(11,581)</b>	<b>(100)</b>
<b><u>10922 - NSF-SRI Project GOALS YR2</u></b>							
21 - Evergreen Valley College		56,023	14,239	34,673	41,784	(14,239)	(25)
<b>10922 - NSF-SRI Project GOALS YR2</b>		<b>56,023</b>	<b>14,239</b>	<b>34,673</b>	<b>41,784</b>	<b>(14,239)</b>	<b>(25)</b>
<b><u>10931 - NSF NextFelx</u></b>							
25 - EVC Prior Year C/O and One-time Items	131,908	131,909	23,923	117,246	107,985	(23,923)	(18)
<b>10931 - NSF NextFelx</b>	<b>131,908</b>	<b>131,909</b>	<b>23,923</b>	<b>117,246</b>	<b>107,985</b>	<b>(23,923)</b>	<b>(18)</b>
<b><u>10935 - NSF S-STEM Biology</u></b>							
21 - Evergreen Valley College		749,844				(749,844)	(100)
25 - EVC Prior Year C/O and One-time Items				749,844	749,844	749,844	
<b>10935 - NSF S-STEM Biology</b>		<b>749,844</b>		<b>749,844</b>	<b>749,844</b>		
<b><u>11101 - TANF</u></b>							
21 - Evergreen Valley College	41,185	39,854	39,854	39,854	42,536	2,682	7
<b>11101 - TANF</b>	<b>41,185</b>	<b>39,854</b>	<b>39,854</b>	<b>39,854</b>	<b>42,536</b>	<b>2,682</b>	<b>7</b>
<b><u>11208 - YESS-ILP</u></b>							
21 - Evergreen Valley College	22,500	22,500	19,467	22,500	22,500		
<b>11208 - YESS-ILP</b>	<b>22,500</b>	<b>22,500</b>	<b>19,467</b>	<b>22,500</b>	<b>22,500</b>		
<b><u>11301 - CalFresh (CSU Chico)</u></b>							
21 - Evergreen Valley College		129,693	14,124	165,256	165,256	35,563	27
25 - EVC Prior Year C/O and One-time Items	57,203	57,202	5,797	117,903	115,569	58,367	102
<b>11301 - CalFresh (CSU Chico)</b>	<b>57,203</b>	<b>186,895</b>	<b>19,921</b>	<b>283,159</b>	<b>280,825</b>	<b>93,930</b>	<b>50</b>
<b>1 - Federal</b>	<b>18,138,014</b>	<b>20,738,729</b>	<b>4,812,324</b>	<b>16,686,029</b>	<b>17,197,046</b>	<b>(3,541,683)</b>	<b>(17)</b>
<b><u>2 - State</u></b>							
<b><u>20201 - EOP&amp;S</u></b>							
21 - Evergreen Valley College	921,339	1,072,763	842,749	1,072,763	1,090,006	17,243	2
25 - EVC Prior Year C/O and One-time Items	160,570	160,570	160,570	211,040	230,014	69,444	43

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>20201 - EOP&amp;S</b>	<b>1,081,909</b>	<b>1,233,333</b>	<b>1,003,319</b>	<b>1,283,803</b>	<b>1,320,020</b>	<b>86,687</b>	<b>7</b>
<b><u>20301 - DSP</u></b>							
21 - Evergreen Valley College	520,584	532,286	425,356	530,969	677,338	145,052	27
25 - EVC Prior Year C/O and One-time Items	131,267	131,001	131,001	210,665	106,930	(24,071)	(18)
<b>20301 - DSP</b>	<b>651,851</b>	<b>663,287</b>	<b>556,357</b>	<b>741,634</b>	<b>784,268</b>	<b>120,981</b>	<b>18</b>
<b><u>20305 - LGBTQ</u></b>							
21 - Evergreen Valley College		69,905				(69,905)	(100)
25 - EVC Prior Year C/O and One-time Items				69,905	69,905	69,905	
<b>20305 - LGBTQ</b>		<b>69,905</b>		<b>69,905</b>	<b>69,905</b>		
<b><u>20400 - Student Equity &amp; Achievement</u></b>							
21 - Evergreen Valley College	2,389,851	2,487,276	1,850,103	2,389,851	2,472,248	(15,028)	(1)
25 - EVC Prior Year C/O and One-time Items	968,489	957,350	957,350	433,906	637,173	(320,177)	(33)
<b>20400 - Student Equity &amp; Achievement</b>	<b>3,358,340</b>	<b>3,444,626</b>	<b>2,807,453</b>	<b>2,823,757</b>	<b>3,109,421</b>	<b>(335,205)</b>	<b>(10)</b>
<b><u>20403 - Hunger Free Campus Support</u></b>							
21 - Evergreen Valley College	22,729	22,729		22,729		(22,729)	(100)
25 - EVC Prior Year C/O and One-time Items	79	79		22,729	22,808	22,729	28,640
<b>20403 - Hunger Free Campus Support</b>	<b>22,808</b>	<b>22,808</b>		<b>45,458</b>	<b>22,808</b>		
<b><u>20404 - Innovation in Higher Education</u></b>							
25 - EVC Prior Year C/O and One-time Items	36,001	18,603	18,603			(18,603)	(100)
<b>20404 - Innovation in Higher Education</b>	<b>36,001</b>	<b>18,603</b>	<b>18,603</b>			<b>(18,603)</b>	<b>(100)</b>
<b><u>20408 - Veteran Resource Center (SSSP)</u></b>							
21 - Evergreen Valley College	50,774	50,774		50,774	50,466	(308)	(1)
25 - EVC Prior Year C/O and One-time Items	87,371	87,371	86,720	65,314	51,424	(35,946)	(41)
<b>20408 - Veteran Resource Center (SSSP)</b>	<b>138,145</b>	<b>138,145</b>	<b>86,720</b>	<b>116,088</b>	<b>101,890</b>	<b>(36,254)</b>	<b>(26)</b>
<b><u>20409 - Dream Resource Liaison</u></b>							
21 - Evergreen Valley College		85,630	10,567		85,630		
25 - EVC Prior Year C/O and One-time Items	37,705	37,705	37,705	79,130	75,063	37,358	99
<b>20409 - Dream Resource Liaison</b>	<b>37,705</b>	<b>123,335</b>	<b>48,272</b>	<b>79,130</b>	<b>160,693</b>	<b>37,358</b>	<b>30</b>

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>20421 - Basic Needs Centers</u></b>							
21 - Evergreen Valley College		230,307	40,003	230,307	297,276	66,969	29
25 - EVC Prior Year C/O and One-time Items				219,368	190,304	190,304	
<b>20421 - Basic Needs Centers</b>		<b>230,307</b>	<b>40,003</b>	<b>449,675</b>	<b>487,580</b>	<b>257,273</b>	<b>112</b>
<b><u>20422 - Student Food House Spt-BasicNd</u></b>							
21 - Evergreen Valley College		234,977	39,250		235,136	159	0
25 - EVC Prior Year C/O and One-time Items				225,727	195,727	195,727	
<b>20422 - Student Food House Spt-BasicNd</b>		<b>234,977</b>	<b>39,250</b>	<b>225,727</b>	<b>430,863</b>	<b>195,886</b>	<b>83</b>
<b><u>20702 - IEPI Innovation&amp;Effectiveness</u></b>							
21 - Evergreen Valley College		200,000	60,339			(200,000)	(100)
25 - EVC Prior Year C/O and One-time Items					139,661	139,661	
<b>20702 - IEPI Innovation&amp;Effectiveness</b>		<b>200,000</b>	<b>60,339</b>		<b>139,661</b>	<b>(60,339)</b>	<b>(30)</b>
<b><u>20711 - Umoja Community Edu Foundation</u></b>							
25 - EVC Prior Year C/O and One-time Items	110	119	30		88	(30)	(26)
<b>20711 - Umoja Community Edu Foundation</b>	<b>110</b>	<b>119</b>	<b>30</b>		<b>88</b>	<b>(30)</b>	<b>(26)</b>
<b><u>20813 - CA Apprentice Init Tech Path</u></b>							
25 - EVC Prior Year C/O and One-time Items	60,000	60,000	60,000			(60,000)	(100)
<b>20813 - CA Apprentice Init Tech Path</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>			<b>(60,000)</b>	<b>(100)</b>
<b><u>20814 - CAI - Hgh Rd Training Prtnrshp</u></b>							
21 - Evergreen Valley College		125,000	53,666			(125,000)	(100)
25 - EVC Prior Year C/O and One-time Items				98,086	71,334	71,334	
<b>20814 - CAI - Hgh Rd Training Prtnrshp</b>		<b>125,000</b>	<b>53,666</b>	<b>98,086</b>	<b>71,334</b>	<b>(53,666)</b>	<b>(43)</b>
<b><u>21001 - County Excess Costs Serv-CALWORKS</u></b>							
21 - Evergreen Valley College	174,000	145,000	136,213	145,000	145,000		
<b>21001 - County Excess Costs Serv-CALWORKS</b>	<b>174,000</b>	<b>145,000</b>	<b>136,213</b>	<b>145,000</b>	<b>145,000</b>		
<b><u>21201 - CALWORKS</u></b>							
21 - Evergreen Valley College	202,501	211,775	84,430	211,775	241,402	29,627	14
25 - EVC Prior Year C/O and One-time Items	83,615	84,484	76,239	120,734	127,345	42,861	51
<b>21201 - CALWORKS</b>	<b>286,116</b>	<b>296,259</b>	<b>160,669</b>	<b>332,509</b>	<b>368,747</b>	<b>72,488</b>	<b>24</b>



	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>21301 - Financial Aid Administration</u></b>							
21 - Evergreen Valley College	400,426	335,666	335,665	400,572	437,008	101,342	30
25 - EVC Prior Year C/O and One-time Items	73,037	28,802	28,802			(28,802)	(100)
<b>21301 - Financial Aid Administration</b>	<b>473,463</b>	<b>364,469</b>	<b>364,468</b>	<b>400,572</b>	<b>437,008</b>	<b>72,539</b>	<b>20</b>
<b><u>21302 - Financial Aid Technology</u></b>							
21 - Evergreen Valley College	26,266	37,713	21,580	37,713	37,713		
25 - EVC Prior Year C/O and One-time Items	19,115	19,115	19,115	16,133	16,133	(2,982)	(16)
<b>21302 - Financial Aid Technology</b>	<b>45,381</b>	<b>56,828</b>	<b>40,695</b>	<b>53,846</b>	<b>53,846</b>	<b>(2,982)</b>	<b>(5)</b>
<b><u>21401 - Block Grant - Instructional Support</u></b>							
21 - Evergreen Valley College	738,531	738,531		738,531		(738,531)	(100)
25 - EVC Prior Year C/O and One-time Items	55,929	55,929		794,460	794,460	738,531	1,320
<b>21401 - Block Grant - Instructional Support</b>	<b>794,460</b>	<b>794,460</b>		<b>1,532,991</b>	<b>794,460</b>		
<b><u>21503 - Block Grant - Phys Plant 18-19</u></b>							
25 - EVC Prior Year C/O and One-time Items	90,329	90,329	90,329			(90,329)	(100)
<b>21503 - Block Grant - Phys Plant 18-19</b>	<b>90,329</b>	<b>90,329</b>	<b>90,329</b>			<b>(90,329)</b>	<b>(100)</b>
<b><u>21504 - Block Grant - Phys Plant 19-20</u></b>							
25 - EVC Prior Year C/O and One-time Items	14,929	14,929		14,929	14,929		
<b>21504 - Block Grant - Phys Plant 19-20</b>	<b>14,929</b>	<b>14,929</b>		<b>14,929</b>	<b>14,929</b>		
<b><u>21506 - Block Grant -Phys Plant 21-22</u></b>							
21 - Evergreen Valley College	1,371,557	1,371,557				(1,371,557)	(100)
25 - EVC Prior Year C/O and One-time Items				1,371,557	1,371,557	1,371,557	
<b>21506 - Block Grant -Phys Plant 21-22</b>	<b>1,371,557</b>	<b>1,371,557</b>		<b>1,371,557</b>	<b>1,371,557</b>		
<b><u>21610 - COVID19 Rspns Blk Grnt Prop98</u></b>							
25 - EVC Prior Year C/O and One-time Items	290,255	290,255	290,255			(290,255)	(100)
<b>21610 - COVID19 Rspns Blk Grnt Prop98</b>	<b>290,255</b>	<b>290,255</b>	<b>290,255</b>			<b>(290,255)</b>	<b>(100)</b>
<b><u>21612 - CAL VAX</u></b>							
21 - Evergreen Valley College		10,000	10,000			(10,000)	(100)
<b>21612 - CAL VAX</b>		<b>10,000</b>	<b>10,000</b>			<b>(10,000)</b>	<b>(100)</b>

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>22004 - Guided Pathways Allocation</u></b>							
21 - Evergreen Valley College	88,178	88,178		15,545	294,251	206,073	234
25 - EVC Prior Year C/O and One-time Items	196,546	196,546	144,673		140,050	(56,495)	(29)
<b>22004 - Guided Pathways Allocation</b>	<b>284,724</b>	<b>284,724</b>	<b>144,673</b>	<b>15,545</b>	<b>434,301</b>	<b>149,577</b>	<b>53</b>
<b><u>22005 - Student Succ Completion Grant</u></b>							
21 - Evergreen Valley College	1,194,992	1,119,204	1,119,204	1,194,992	2,542,577	1,423,373	127
<b>22005 - Student Succ Completion Grant</b>	<b>1,194,992</b>	<b>1,119,204</b>	<b>1,119,204</b>	<b>1,194,992</b>	<b>2,542,577</b>	<b>1,423,373</b>	<b>127</b>
<b><u>22009 - Immed Action-CalFresh Outreach</u></b>							
25 - EVC Prior Year C/O and One-time Items	20,029	20,029	14,099		5,930	(14,099)	(70)
<b>22009 - Immed Action-CalFresh Outreach</b>	<b>20,029</b>	<b>20,029</b>	<b>14,099</b>		<b>5,930</b>	<b>(14,099)</b>	<b>(70)</b>
<b><u>22010 - Immed Action-Retention/Outreach</u></b>							
21 - Evergreen Valley College		541,883	260,603		747,300	205,417	38
25 - EVC Prior Year C/O and One-time Items	99,733	99,733	99,733	15,397	281,280	181,547	182
<b>22010 - Immed Action-Retention/Outreach</b>	<b>99,733</b>	<b>641,616</b>	<b>360,336</b>	<b>15,397</b>	<b>1,028,580</b>	<b>386,964</b>	<b>60</b>
<b><u>22301 - CARE</u></b>							
21 - Evergreen Valley College	85,339	98,945	79,229	98,945	168,425	69,480	70
25 - EVC Prior Year C/O and One-time Items	6,446	6,446	6,446	35,316	19,716	13,270	206
<b>22301 - CARE</b>	<b>91,785</b>	<b>105,391</b>	<b>85,675</b>	<b>134,261</b>	<b>188,141</b>	<b>82,750</b>	<b>79</b>
<b><u>22500 - Lottery-Prop 20 Restricted</u></b>							
21 - Evergreen Valley College	302,542	538,608	182,579	302,542	308,468	(230,140)	(43)
25 - EVC Prior Year C/O and One-time Items	929,788	929,788	104,283	1,016,190	1,181,534	251,746	27
<b>22500 - Lottery-Prop 20 Restricted</b>	<b>1,232,330</b>	<b>1,468,396</b>	<b>286,862</b>	<b>1,318,732</b>	<b>1,490,002</b>	<b>21,606</b>	<b>1</b>
<b><u>22593 - Cultural Competent Faculty PD</u></b>							
21 - Evergreen Valley College		50,435				(50,435)	(100)
25 - EVC Prior Year C/O and One-time Items					50,435	50,435	
<b>22593 - Cultural Competent Faculty PD</b>		<b>50,435</b>			<b>50,435</b>		
<b><u>25600 - Nursing Career Tech ED</u></b>							
21 - Evergreen Valley College	197,578	197,578	177,786	197,578	197,578		
25 - EVC Prior Year C/O and One-time Items					19,792	19,792	

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>25600 - Nursing Career Tech ED</b>	<b>197,578</b>	<b>197,578</b>	<b>177,786</b>	<b>197,578</b>	<b>217,370</b>	<b>19,792</b>	<b>10</b>
<b><u>25619 - Adult Ed Block Grant Y1</u></b>							
21 - Evergreen Valley College	250,000	250,000	195,062	250,000	250,000		
25 - EVC Prior Year C/O and One-time Items	57,498	56,635	56,635	77,014	54,938	(1,697)	(3)
<b>25619 - Adult Ed Block Grant Y1</b>	<b>307,498</b>	<b>306,635</b>	<b>251,697</b>	<b>327,014</b>	<b>304,938</b>	<b>(1,697)</b>	<b>(1)</b>
<b><u>25702 - California College Promise</u></b>							
21 - Evergreen Valley College	541,442	482,475	212,638	482,475	599,939	117,464	24
25 - EVC Prior Year C/O and One-time Items	282,377	326,011	326,011	213,802	269,837	(56,174)	(17)
<b>25702 - California College Promise</b>	<b>823,819</b>	<b>808,486</b>	<b>538,649</b>	<b>696,277</b>	<b>869,776</b>	<b>61,290</b>	<b>8</b>
<b><u>26201 - Strong Workforce Local - Yr3</u></b>							
25 - EVC Prior Year C/O and One-time Items	59,595	57,872	57,872			(57,872)	(100)
<b>26201 - Strong Workforce Local - Yr3</b>	<b>59,595</b>	<b>57,872</b>	<b>57,872</b>			<b>(57,872)</b>	<b>(100)</b>
<b><u>26202 - Strong Workforce Local - Yr2</u></b>							
25 - EVC Prior Year C/O and One-time Items	650,785	650,785	650,785	784,595	1,052,777	401,992	62
<b>26202 - Strong Workforce Local - Yr2</b>	<b>650,785</b>	<b>650,785</b>	<b>650,785</b>	<b>784,595</b>	<b>1,052,777</b>	<b>401,992</b>	<b>62</b>
<b><u>26203 - Strong Workforce Program</u></b>							
21 - Evergreen Valley College	935,326	1,280,106	227,328	1,280,106	1,059,764	(220,342)	(17)
<b>26203 - Strong Workforce Program</b>	<b>935,326</b>	<b>1,280,106</b>	<b>227,328</b>	<b>1,280,106</b>	<b>1,059,764</b>	<b>(220,342)</b>	<b>(17)</b>
<b><u>26204 - Strong Workforce Regional Plan</u></b>							
21 - Evergreen Valley College	498,109	664,351	235,496	664,351	664,351		
<b>26204 - Strong Workforce Regional Plan</b>	<b>498,109</b>	<b>664,351</b>	<b>235,496</b>	<b>664,351</b>	<b>664,351</b>		
<b><u>26205 - Strong Workforce Regional -Yr2</u></b>							
25 - EVC Prior Year C/O and One-time Items	488,833	488,833	488,833	453,435	428,855	(59,978)	(12)
<b>26205 - Strong Workforce Regional -Yr2</b>	<b>488,833</b>	<b>488,833</b>	<b>488,833</b>	<b>453,435</b>	<b>428,855</b>	<b>(59,978)</b>	<b>(12)</b>
<b><u>26206 - Strong Workforce Regional -Yr3</u></b>							
25 - EVC Prior Year C/O and One-time Items	16,319	16,319	16,319			(16,319)	(100)
<b>26206 - Strong Workforce Regional -Yr3</b>	<b>16,319</b>	<b>16,319</b>	<b>16,319</b>			<b>(16,319)</b>	<b>(100)</b>

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>26207 - Strong Workforce Regional-RJV Y1</u></b>							
21 - Evergreen Valley College		326,358	125,000			(326,358)	(100)
<b>26207 - Strong Workforce Regional-RJV Y1</b>		<b>326,358</b>	<b>125,000</b>			<b>(326,358)</b>	<b>(100)</b>
<b><u>26208 - Strong Workforce Regional-RJV Y2</u></b>							
25 - EVC Prior Year C/O and One-time Items				163,179	201,358	201,358	
<b>26208 - Strong Workforce Regional-RJV Y2</b>				<b>163,179</b>	<b>201,358</b>	<b>201,358</b>	
<b><u>26313 - Campus Safety &amp; Sexual Assault</u></b>							
25 - EVC Prior Year C/O and One-time Items	18	18			18		
<b>26313 - Campus Safety &amp; Sexual Assault</b>	<b>18</b>	<b>18</b>			<b>18</b>		
<b><u>26402 - Mental Health Support Funds</u></b>							
21 - Evergreen Valley College		213,084		213,084	211,125	(1,959)	(1)
25 - EVC Prior Year C/O and One-time Items	355,883	355,883	239,599	361,339	329,368	(26,515)	(7)
<b>26402 - Mental Health Support Funds</b>	<b>355,883</b>	<b>568,967</b>	<b>239,599</b>	<b>574,423</b>	<b>540,493</b>	<b>(28,474)</b>	<b>(5)</b>
<b>2 - State</b>	<b>16,184,714</b>	<b>19,054,631</b>	<b>10,886,854</b>	<b>17,604,553</b>	<b>20,963,744</b>	<b>1,909,112</b>	<b>10</b>
<b><u>3 - Local</u></b>							
<b><u>32805 - UCSD Space Grant Consortium</u></b>							
21 - Evergreen Valley College		20,000	5,085			(20,000)	(100)
25 - EVC Prior Year C/O and One-time Items	6,799	6,799	3,000		10,000	3,201	47
<b>32805 - UCSD Space Grant Consortium</b>	<b>6,799</b>	<b>26,799</b>	<b>8,085</b>		<b>10,000</b>	<b>(16,799)</b>	<b>(63)</b>
<b><u>33413 - Pure Good Fndn Workforce Dev</u></b>							
25 - EVC Prior Year C/O and One-time Items	73,564	70,885	21,872	43,493	49,013	(21,872)	(31)
<b>33413 - Pure Good Fndn Workforce Dev</b>	<b>73,564</b>	<b>70,885</b>	<b>21,872</b>	<b>43,493</b>	<b>49,013</b>	<b>(21,872)</b>	<b>(31)</b>
<b><u>33507 - Dorothy D. Rupe Nursing</u></b>							
21 - Evergreen Valley College	19,450	19,450	19,450	20,580	20,580	1,130	6
<b>33507 - Dorothy D. Rupe Nursing</b>	<b>19,450</b>	<b>19,450</b>	<b>19,450</b>	<b>20,580</b>	<b>20,580</b>	<b>1,130</b>	<b>6</b>
<b><u>33513 - YESS - Foster Youth</u></b>							
21 - Evergreen Valley College	7,500	7,500	7,467			(7,500)	(100)
25 - EVC Prior Year C/O and One-time Items					34	34	

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>33513 - YESS - Foster Youth</b>	<b>7,500</b>	<b>7,500</b>	<b>7,467</b>		<b>34</b>	<b>(7,467)</b>	<b>(100)</b>
<b><u>33514 - Burton Book Fund</u></b>							
21 - Evergreen Valley College	3,600	3,600	3,600		6,000	2,400	67
<b>33514 - Burton Book Fund</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>		<b>6,000</b>	<b>2,400</b>	<b>67</b>
<b><u>33515 - FCCC HealthCare Grant</u></b>							
25 - EVC Prior Year C/O and One-time Items		4	4			(4)	(100)
<b>33515 - FCCC HealthCare Grant</b>		<b>4</b>	<b>4</b>			<b>(4)</b>	<b>(100)</b>
<b><u>34403 - San Jose Promise Local -EBAY</u></b>							
25 - EVC Prior Year C/O and One-time Items	68,670	68,670	6,564		62,106	(6,564)	(10)
<b>34403 - San Jose Promise Local -EBAY</b>	<b>68,670</b>	<b>68,670</b>	<b>6,564</b>		<b>62,106</b>	<b>(6,564)</b>	<b>(10)</b>
<b>3 - Local</b>	<b>179,583</b>	<b>196,908</b>	<b>67,041</b>	<b>64,073</b>	<b>147,732</b>	<b>(49,176)</b>	<b>(25)</b>
<b>Expense</b>	<b>34,502,311</b>	<b>39,990,269</b>	<b>15,766,219</b>	<b>34,354,655</b>	<b>38,308,522</b>	<b>(1,681,747)</b>	<b>(4)</b>
<b>2 - Evergreen Valley College</b>	<b>(34,502,311)</b>	<b>(39,990,269)</b>	<b>(15,766,219)</b>	<b>(34,354,655)</b>	<b>(38,308,522)</b>	<b>1,681,747</b>	<b>(4)</b>
<b>17 - Grants / Categoricals</b>	<b>(34,502,311)</b>	<b>(39,990,269)</b>	<b>(15,766,219)</b>	<b>(34,354,655)</b>	<b>(38,308,522)</b>	<b>1,681,747</b>	<b>(4)</b>
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			0		0		
<i>Ending Fund Balance, June 30<sup>th</sup></i>			0		0		

18- Student Health Fees Fund

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b>2 - Evergreen Valley College</b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48699 - Other State Income	5,000	5,000	670	5,000	5,000		
48876 - Health Fees	324,636	324,636	192,597	324,636	324,636		
48890 - Other Local Income	4,000	4,000	1,105	4,000	4,000		
48966 - Interfund Trans In (18 fr 17)			132,039				
<b>48 - Revenue</b>	<b>333,636</b>	<b>333,636</b>	<b>326,409</b>	<b>333,636</b>	<b>333,636</b>		
<b>Income</b>	<b>333,636</b>	<b>333,636</b>	<b>326,409</b>	<b>333,636</b>	<b>333,636</b>		
<b><u>Expense</u></b>							
<b><u>51 - Academic Salaries</u></b>							
51211 - Other Contract Salaries - Unit	111,324	111,324		114,664	114,664	3,340	3
51400 - Hrly Cert Sal-Non Teach	49,314	49,314		49,314	49,314		
<b>51 - Academic Salaries</b>	<b>160,638</b>	<b>160,638</b>		<b>163,978</b>	<b>163,978</b>	<b>3,340</b>	<b>2</b>
<b><u>52 - Classified Salaries</u></b>							
52110 - Reg, Other Than Instruction - Un	66,118	66,118		67,822	67,822	1,704	3
52310 - Hrly, Other Than Instruction	25,760	25,760		25,760	25,760		
<b>52 - Classified Salaries</b>	<b>91,878</b>	<b>91,878</b>		<b>93,582</b>	<b>93,582</b>	<b>1,704</b>	<b>2</b>
<b><u>53 - Employee Benefits</u></b>							
53110 - STRS	2,269	2,269		2,269	2,269		
53120 - STRS Non-Instructional	18,836	18,836		19,401	21,901	3,065	16
53220 - PERS Reg Classified	15,148	15,148		17,227	17,206	2,058	14
53320 - OASDI-Classified/Non-Instr Cert.	9,465	9,465		9,644	9,644	179	2
53420 - H & W - Non-Instruction	37,754	37,754		37,693	38,768	1,014	3
53520 - Unemployment Insurance - Non-Instruction	1,053	1,053		1,077	1,351	298	28
53620 - Workers Comp - Non-Instruction	4,093	4,093		4,177	3,603	(490)	(12)
<b>53 - Employee Benefits</b>	<b>88,618</b>	<b>88,618</b>		<b>91,488</b>	<b>94,742</b>	<b>6,124</b>	<b>7</b>
<b><u>54 - Supplies and Materials</u></b>							
54300 - Supplies - Non Instruction	12,000	11,949		7,823	7,823	(4,126)	(35)
<b>54 - Supplies and Materials</b>	<b>12,000</b>	<b>11,949</b>		<b>7,823</b>	<b>7,823</b>	<b>(4,126)</b>	<b>(35)</b>

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b><u>55 - Other Operating Expenses and Services</u></b>							
55100 - Personal Services		3,658				(3,658)	(100)
55130 - License Renewal Non-Instr		170				(170)	(100)
55200 - Conference	10,000	10,000		10,000	10,000		
55220 - Memberships		200				(200)	(100)
55550 - Garbage		600				(600)	(100)
55711 - Advertising	8,447	8,447				(8,447)	(100)
55810 - Postage		36				(36)	(100)
55820 - Undistributed Funded Programs	38,107	32,066			368,886	336,820	1,050
<b>55 - Other Operating Expenses and Services</b>	<b>56,554</b>	<b>55,178</b>		<b>10,000</b>	<b>378,886</b>	<b>323,708</b>	<b>587</b>
<b><u>56 - Capital Outlay</u></b>							
56411 - Equipment - (\$200 Through \$4,999)		1,427				(1,427)	(100)
<b>56 - Capital Outlay</b>		<b>1,427</b>				<b>(1,427)</b>	<b>(100)</b>
<b>Expense</b>	<b>409,688</b>	<b>409,688</b>		<b>366,871</b>	<b>739,011</b>	<b>329,323</b>	<b>80</b>
<b>2 - Evergreen Valley College</b>	<b>(76,052)</b>	<b>(76,052)</b>	<b>326,409</b>	<b>(33,235)</b>	<b>(405,375)</b>	<b>(329,323)</b>	<b>433</b>
<b>18 - Student Health Fees Fund</b>	<b>(76,052)</b>	<b>(76,052)</b>	<b>326,409</b>	<b>(33,235)</b>	<b>(405,375)</b>	<b>(329,323)</b>	<b>433</b>
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			78,966		405,375		
<i>Ending Fund Balance, June 30<sup>i</sup></i>			405,375		0		



	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b>1 - San Jose City College</b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48699 - Other State Income	10,000	10,000		203,552	10,000		
48876 - Health Fees	280,483	280,483	183,485	338,594	280,483		
48890 - Other Local Income	10,000	10,000	1,340	22,718	10,000		
48966 - Interfund Trans In (18 fr 17)	50,000	50,000		59,143	281,700	231,700	463
<b>48 - Revenue</b>	<b>350,483</b>	<b>350,483</b>	<b>184,825</b>	<b>624,007</b>	<b>582,183</b>	<b>231,700</b>	<b>66</b>
<b>Income</b>	<b>350,483</b>	<b>350,483</b>	<b>184,825</b>	<b>624,007</b>	<b>582,183</b>	<b>231,700</b>	<b>66</b>
<b><u>Expense</u></b>							
<b><u>51 - Academic Salaries</u></b>							
51211 - Other Contract Salaries - Unit	104,688	104,688	109,066	111,793	111,793	7,105	7
51400 - Hrly Cert Sal-Non Teach	92,447	92,447	114,019	92,447	32,916	(59,531)	(64)
<b>51 - Academic Salaries</b>	<b>197,135</b>	<b>197,135</b>	<b>223,084</b>	<b>204,240</b>	<b>144,709</b>	<b>(52,426)</b>	<b>(27)</b>
<b><u>52 - Classified Salaries</u></b>							
52110 - Reg, Other Than Instruction - Un	61,443	61,443	64,303	63,279	63,279	1,836	3
52111 - Regular, Professional Growth			765				
52310 - Hrly, Other Than Instruction	60,000	60,000	50,319	60,000	64,300	4,300	7
<b>52 - Classified Salaries</b>	<b>121,443</b>	<b>121,443</b>	<b>115,388</b>	<b>123,279</b>	<b>127,579</b>	<b>6,136</b>	<b>5</b>
<b><u>53 - Employee Benefits</u></b>							
53110 - STRS			(1,078)				
53120 - STRS Non-Instructional	19,435	19,435	10,169	19,435		(19,435)	(100)
53220 - PERS Reg Classified	38,061	38,061	39,839	44,468	44,416	6,355	17
53310 - OASDI Certif/Instr Aide			745				
53320 - OASDI-Classified/Non-Instr Cert.	18,909	18,909	17,718	19,593	13,393	(5,516)	(29)
53420 - H & W - Non-Instruction	29,854	29,854	30,270	29,792	30,845	991	3
53510 - Unemployment Insurance - Instruction			308				
53520 - Unemployment Insurance - Non-Instruction	1,150	1,150	1,931	1,195	1,138	(12)	(1)
53610 - Workers Comp - Instruction			965				
53620 - Workers Comp - Non-Instruction	5,578	5,578	4,697	5,729	2,388	(3,190)	(57)
<b>53 - Employee Benefits</b>	<b>112,987</b>	<b>112,987</b>	<b>105,564</b>	<b>120,212</b>	<b>92,180</b>	<b>(20,807)</b>	<b>(18)</b>

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b><u>54 - Supplies and Materials</u></b>							
54300 - Supplies - Non Instruction	4,054	7,687	1,666	4,054	6,800	(887)	(12)
54310 - Software Non Instruction Over \$200	6,000	5,421		6,000	41,000	35,579	656
<b>54 - Supplies and Materials</b>	<b>10,054</b>	<b>13,108</b>	<b>1,666</b>	<b>10,054</b>	<b>47,800</b>	<b>34,692</b>	<b>265</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
55100 - Personal Services	6,000	3,367	1,256	6,000	3,000	(367)	(11)
55130 - License Renewal Non-Instr	1,000	100	100	1,000		(100)	(100)
55200 - Conference		400	150			(400)	(100)
55220 - Memberships		579	579			(579)	(100)
55400 - Insurances	4,587	4,587		4,587		(4,587)	(100)
55715 - Printing/Reprographics Expense	500	100		500		(100)	(100)
55810 - Postage	400	300		400		(300)	(100)
55830 - Other Operating Expense				59,143			
<b>55 - Other Operating Expenses and Services</b>	<b>12,487</b>	<b>9,433</b>	<b>2,085</b>	<b>71,630</b>	<b>3,000</b>	<b>(6,433)</b>	<b>(68)</b>
<b>Expense</b>	<b>454,106</b>	<b>454,106</b>	<b>447,786</b>	<b>529,415</b>	<b>415,268</b>	<b>(38,838)</b>	<b>(9)</b>
<b>1 - San Jose City College</b>	<b>(103,623)</b>	<b>(103,623)</b>	<b>(262,961)</b>	<b>94,592</b>	<b>166,915</b>	<b>270,538</b>	<b>(261)</b>
<b>18 - Student Health Fees Fund</b>	<b>(103,623)</b>	<b>(103,623)</b>	<b>(262,961)</b>	<b>94,592</b>	<b>166,915</b>	<b>270,538</b>	<b>(261)</b>
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			<i>96,046</i>		<i>-166,915</i>		
<i>Ending Fund Balance, June 30<sup>th</sup></i>			<i>-166,915</i>		<i>0</i>		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 19 - Eastside San Jose Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue					1,250,000	1,250,000	
<b>48 - Revenue</b>					<b>1,250,000</b>	<b>1,250,000</b>	
<b>Income</b>					<b>1,250,000</b>	<b>1,250,000</b>	
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
558 - Other Services					1,250,000	1,250,000	
<b>55 - Other Operating Expenses and Services</b>					<b>1,250,000</b>	<b>1,250,000</b>	
<b>Expense</b>					<b>1,250,000</b>	<b>1,250,000</b>	
<b>19 - Eastside San Jose Fund</b>							
<i>Beginning Fund Balance, July 1st</i>					0		
<i>Ending Fund Balance, June 30th</i>					0		



SAN JOSÉ • EVERGREEN  
Community College District

# CAPITAL/ BOND PROJECT FUNDS





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

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 \$268 million. Then again, in November 2016, the voters expressed their generosity and commitment to the District with the passage of Measure, 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.

The District currently holds two general obligation bond funds --Measure G-2010 and Measure -2016.

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), which is the only series left in Measure G-2010 starting from FY 2021-2022. It will be fully mature in 2024.

Fund 45 has been established to track expenditures related to Measure Series A, which are tax-exempt bonds and were spent down already in FY 2021-2022.

Fund 46 has been established to track expenditures related to Measure Series A-1, which are taxable bonds) In June 2020, two additional bonds sold under Measure X.

Fund 47 (Measure X Series B) are tax-exempt bonds; Fund 49 (Measure Series B-1), are taxable bonds, and the remaining all goes to Fund 40 for future bond sale.

Fund 47 is the main bond fund the District is using for current bond projects in FY 2021-2022 and FY 2022-2023, and its expenditures are estimated to increase significantly in the coming years.

# CAPITAL/BOND PROJECT FUNDS

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(TEN - REV)	(DECREASE)
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48860 - Interest	50,000	50,000	7,923	50,000	50,000		
48880 - Capital Outlay Fees	72,000	72,000	6,736	20,000	20,000	(52,000)	(72)
48890 - Other Local Income	3,157,350	3,157,350	3,487,818	3,609,640	3,609,640	452,290	14
<b>48 - Revenue</b>	<b>3,279,350</b>	<b>3,279,350</b>	<b>3,502,476</b>	<b>3,679,640</b>	<b>3,679,640</b>	<b>400,290</b>	<b>12</b>
<b>Income</b>	<b>3,279,350</b>	<b>3,279,350</b>	<b>3,502,476</b>	<b>3,679,640</b>	<b>3,679,640</b>	<b>400,290</b>	<b>12</b>
<b><u>Expense</u></b>							
<b><u>52 - Classified Salaries</u></b>							
52110 - Reg, Other Than Instruction - Un	108,684	108,684	17,120	111,935	111,935	3,251	3
52111 - Regular, Professional Growth			182				
52120 - Reg, Other Than Instruction - Mg	16,323	16,323		16,810	16,810	487	3
52310 - Hrly, Other Than Instruction	72,493	72,493		72,493	72,493		
52351 - Overtime			3,121				
<b>52 - Classified Salaries</b>	<b>197,500</b>	<b>197,500</b>	<b>20,423</b>	<b>201,238</b>	<b>201,238</b>	<b>3,738</b>	<b>2</b>
<b><u>53 - Employee Benefits</u></b>							
53220 - PERS Reg Classified	28,640	28,640	3,927	32,701	32,663	4,023	14
53320 - OASDI-Classified/Non-Instr Cert.	81,965	81,965	1,542	82,220	82,220	255	0
53420 - H & W - Non-Instruction	44,366	44,366	7,111	44,398	47,087	2,721	6
53520 - Unemployment Insurance - Non-Instruction	625	625	139	644	836	211	34
53620 - Workers Comp - Non-Instruction	2,098	2,098	340	2,161	1,756	(342)	(16)
<b>53 - Employee Benefits</b>	<b>157,694</b>	<b>157,694</b>	<b>13,057</b>	<b>162,124</b>	<b>164,562</b>	<b>6,868</b>	<b>4</b>
<b><u>54 - Supplies and Materials</u></b>							
54300 - Supplies - Non Instruction	110,000	35,000	2,701	110,000	110,000	75,000	214
<b>54 - Supplies and Materials</b>	<b>110,000</b>	<b>35,000</b>	<b>2,701</b>	<b>110,000</b>	<b>110,000</b>	<b>75,000</b>	<b>214</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
55100 - Personal Services	195,000	584,400	282,739	195,000	195,000	(389,400)	(67)
55130 - License Renewal Non-Instr	25,000	673,009	703,357	25,000	25,000	(648,009)	(96)
55620 - Repairs	256,430	256,430	24,793	256,430	256,430		
55625 - Repairs Pm Agreements	15,000	15,000		15,000	15,000		
55703 - Special Assessment Fee	15,000	15,000		15,000	15,000		
55712 - Legal Expenses	250,000	250,000	195,922	250,000	250,000		

# CAPITAL/BOND PROJECT FUNDS

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(TEN - REV)	(DECREASE)
<b>55 - Other Operating Expenses and Services</b>	<b>756,430</b>	<b>1,793,839</b>	<b>1,206,810</b>	<b>756,430</b>	<b>756,430</b>	<b>(1,037,409)</b>	<b>(58)</b>
<b><u>56 - Capital Outlay</u></b>							
56120 - Site Improvements	600,000	600,000		600,000	600,000		
56411 - Equipment - (\$200 Through \$4,999)			2,545				
56413 - Equipment - 3 yrs life		19,100	50,228			(19,100)	(100)
56418 - Capitalizable Eqpt - 8 yr life	197,000	471,800	91,341	145,000	145,000	(326,800)	(69)
<b>56 - Capital Outlay</b>	<b>797,000</b>	<b>1,090,900</b>	<b>144,115</b>	<b>745,000</b>	<b>745,000</b>	<b>(345,900)</b>	<b>(32)</b>
<b><u>57 - Other Outgo</u></b>							
57900 - Appropriations For Contingencies	1,475,000	270,691		1,475,000	1,475,000	1,204,309	445
<b>57 - Other Outgo</b>	<b>1,475,000</b>	<b>270,691</b>		<b>1,475,000</b>	<b>1,475,000</b>	<b>1,204,309</b>	<b>445</b>
<b>Expense</b>	<b>3,493,624</b>	<b>3,545,624</b>	<b>1,387,106</b>	<b>3,449,792</b>	<b>3,452,230</b>	<b>(93,394)</b>	<b>(3)</b>
<b>36 - Capital Projects Fund</b>	<b>(214,274)</b>	<b>(266,274)</b>	<b>2,115,370</b>	<b>229,848</b>	<b>227,410</b>	<b>493,684</b>	<b>(185)</b>
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			<i>9,154,480</i>		<i>11,269,850</i>		
<i>Ending Fund Balance, June 30<sup>th</sup></i>			<i>11,269,850</i>		<i>11,497,260</i>		

# CAPITAL/BOND PROJECT FUNDS

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 42 - General Obligation Bond Fund Measure G 2010 - Ser B

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
<b>9 - District Services</b>							
48860 - Interest	30	30	1,133	500	500	470	1,567
48862 - Premium on Sales of Investment			143,562				
<b>9 - District Services</b>	<b>30</b>	<b>30</b>	<b>144,695</b>	<b>500</b>	<b>500</b>	<b>470</b>	<b>1,567</b>
<b>Income</b>	<b>30</b>	<b>30</b>	<b>144,695</b>	<b>500</b>	<b>500</b>	<b>470</b>	<b>1,567</b>
<b>Expense</b>							
<b>1 - San Jose City College</b>							
31313 - Small Cap Repairs - Fac Upgrds	5,468,543	5,468,543		5,468,543	5,468,543		
31705 - IT and Tech Equipment	5,468,543	5,468,543		5,468,543	5,468,543		
<b>1 - San Jose City College</b>	<b>10,937,086</b>	<b>10,937,086</b>		<b>10,937,086</b>	<b>10,937,086</b>		
<b>2 - Evergreen Valley College</b>							
32318 - Small Cap Repairs - Fac Upgrd	5,468,541	5,468,541		5,468,541	5,468,541		
32705 - IT and Tech Equipment	5,468,541	5,468,541		5,468,541	5,468,541		
<b>2 - Evergreen Valley College</b>	<b>10,937,082</b>	<b>10,937,082</b>		<b>10,937,082</b>	<b>10,937,082</b>		
<b>9 - District Services</b>							
39999 - Election/Legal/EIR/DO Labor and Related	28,785	28,785	11,724	20,548	20,548	(8,237)	(29)
<b>9 - District Services</b>	<b>28,785</b>	<b>28,785</b>	<b>11,724</b>	<b>20,548</b>	<b>20,548</b>	<b>(8,237)</b>	<b>(29)</b>
<b>Expense</b>	<b>21,902,953</b>	<b>21,902,953</b>	<b>11,724</b>	<b>21,894,716</b>	<b>21,894,716</b>	<b>(8,237)</b>	<b>(0)</b>
<b>42 - General Obligation Bond Fund Measure G 2010 - Ser B</b>	<b>(21,902,923)</b>	<b>(21,902,923)</b>	<b>132,972</b>	<b>(21,894,216)</b>	<b>(21,894,216)</b>	<b>8,707</b>	<b>(0)</b>
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			22,541,536		22,674,508		
<i>Ending Fund Balance, June 30<sup>th</sup></i>			22,674,508		780,292		



# CAPITAL/BOND PROJECT FUNDS

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 46 - GO Bond Fund Meas X Series A-1

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
<b>9 - District Services</b>							
48860 - Interest	350,000	350,000	322,043	200,000	200,000	(150,000)	(43)
<b>9 - District Services</b>	<b>350,000</b>	<b>350,000</b>	<b>322,043</b>	<b>200,000</b>	<b>200,000</b>	<b>(150,000)</b>	<b>(43)</b>
<b>Income</b>	<b>350,000</b>	<b>350,000</b>	<b>322,043</b>	<b>200,000</b>	<b>200,000</b>	<b>(150,000)</b>	<b>(43)</b>
<b>Expense</b>							
<b>1 - San Jose City College</b>							
31132 - New CTE Building	9,188,999						
<b>1 - San Jose City College</b>	<b>9,188,999</b>						
<b>2 - Evergreen Valley College</b>							
32132 - Student Services Center		1,450,000			1,450,000		
32138 - Gymnasium & Kinesiology	2,457						
32153 - Sequoia Upgrades/Nursing Add		11,750,000			11,750,000		
32156 - General Education Building	45,000	21,120,059		47,457	21,120,059		
32157 - Student Activities Center				9,188,999			
<b>2 - Evergreen Valley College</b>	<b>47,457</b>	<b>34,320,059</b>		<b>9,236,456</b>	<b>34,320,059</b>		
<b>9 - District Services</b>							
39399 - District/Districtwide Contingency	783,603			783,603			
39625 - SJCC Land Acquisition	6,914,857	825,351	418,511	6,541,920	406,840	(418,511)	(51)
39706 - Technology/Security	20,976,835	3,778,011	72,412	20,904,423	3,705,599	(72,412)	(2)
39714 - Data Center Acquisition & Impl	992,530	1,022,406	517,042	545,343	505,364	(517,042)	(51)
39905 - Management and related costs	333,331	498,541	139,895	437,108	358,646	(139,895)	(28)
39999 - Election/Legal/EIR/DO Labor and Related	1,193,867	363,769	(3,006)	1,300,936	366,775	3,006	1
<b>9 - District Services</b>	<b>31,195,022</b>	<b>6,488,078</b>	<b>1,144,853</b>	<b>30,513,333</b>	<b>5,343,225</b>	<b>(1,144,853)</b>	<b>(18)</b>
<b>Expense</b>	<b>40,431,478</b>	<b>40,808,137</b>	<b>1,144,853</b>	<b>39,749,789</b>	<b>39,663,283</b>	<b>(1,144,853)</b>	<b>(3)</b>
<b>46 - GO Bond Fund Meas X Series A-1</b>	<b>(40,081,478)</b>	<b>(40,458,137)</b>	<b>(822,811)</b>	<b>(39,549,789)</b>	<b>(39,463,283)</b>	<b>994,853</b>	<b>(2)</b>
Beginning Fund Balance, July 1 <sup>st</sup>			40,856,257		39,763,446		
Ending Fund Balance, June 30 <sup>th</sup>			39,763,446		300,163		

# CAPITAL/BOND PROJECT FUNDS

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b>Income</b>							
<b>9 - District Services</b>							
48860 – Interest	1,500,000	1,500,000	1,278,225	500,000	500,000	(1,000,000)	(67)
<b>9 - District Services</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,278,225</b>	<b>500,000</b>	<b>500,000</b>	<b>(1,000,000)</b>	<b>(67)</b>
<b>Income</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,278,225</b>	<b>500,000</b>	<b>500,000</b>	<b>(1,000,000)</b>	<b>(67)</b>
<b>Expense</b>							
<b>1 - San Jose City College</b>							
31114 - Demolition of Jaguar Gym Locker Rooms, Auxiliary Structures and Site Improvements	604,079	171,323	171,323	669,100		(171,323)	(100)
31122 - Group II Equipment - \$200,000/yr for 10 years	404,990	593,666	421,455	186,561	189,412	(404,254)	(68)
31129 - New Maint & Operations Bldg	10,472,061	7,352,353	5,522,885	7,141,569	1,829,469	(5,522,885)	(75)
31130 - Theater Access & Entrance Impr	4,826,138	3,286,883	1,395,135	3,688,951	1,891,747	(1,395,135)	(42)
31132 - New CTE Building	28,032,072	24,114,995	21,180,524	11,027,336	2,934,471	(21,180,524)	(88)
31133 - New Swing Space Project	658,832	659,944	152,407	539,934	507,538	(152,407)	(23)
31134 - Hold for Measure G-2010	12,286						
31135 - Hold for Measure G-2010	831,248	786,239	785,374	371,533	865	(785,374)	(100)
31150 - ADA Improvements	487,381	377,549	10,056	482,442	367,492	(10,056)	(3)
31151 - Interior Library Bldg Renovat	35,264						
31152 - Campus-wide Painting- SJCC	41						
31155 - Entrance Door Replacement	108,097	70,174	70,174	45,087		(70,174)	(100)
31156 - Dream Center	543,493	210,569	210,569	371,643		(210,569)	(100)
31157 - Campus Lighting Upgrades	38,635			38,635			
31160 - Telecomm Master Plan	135,366						
31161 - Child Dvlpmnt Center-Phase I	643,601	292,770		643,601	292,770		
31162 - Student Center Expansion	752,241	532,064	399	752,241	531,665	(399)	(0)
31163 - Softball Field Renovation	83,957	901	901	83,957		(901)	(100)
31164 - Campus HVAC Phase II	15,090	12,766	12,766	3,074		(12,766)	(100)
31165 - Jaguar Multicultural Center	8,449,312	875,473	14,437	949,501	861,036	(14,437)	(2)
31166 - Track & Field Renovation	7,541,757	7,705,843	3,948,680	6,596,762	3,757,163	(3,948,680)	(51)
31167 - Central Plant Renovation	8,891,494	2,805,313	631,812	5,181,399	2,173,501	(631,812)	(23)
31169 - SJCC CEQA Compliance Consult	81,571	65,213	65,213	22,343		(65,213)	(100)
31170 - SJCC Elevator Modernization	3,499,346	3,060,990	109,013	3,420,064	2,951,977	(109,013)	(4)
31171 - Central Plant Boiler Replaceme	1,000,000	658,913	297,460	789,378	361,453	(297,460)	(45)
31199 - Campus Contingency		408,959		29,447	408,959		
31304 - Small Capital Repairs	1,045,284	83,314		1,045,284	83,314		
31309 - SJCC Vehicles	74,013			74,013			
31310 - Door Hardware Upgrades	5,290,019	1,172,748	273,838	3,840,382	898,910	(273,838)	(23)
31312 - SJCC Extension- Irrigation	4,695						

# CAPITAL/BOND PROJECT FUNDS

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
31324 - Restroom Fixtures & Plumbing Updates	942,887	611,214	587,969	436,547	23,244	(587,969)	(96)
31338 - AV Systems Improvements Ph II	59,164			59,164			
31702 - IT Infrastructure Improvements	541,893	41,893	8,364	541,893	33,529	(8,364)	(20)
31703 - Technology Upgrades	934,702	184,930	(50,061)	924,928	234,991	50,061	27
<b>1 - San Jose City College</b>	<b>87,041,009</b>	<b>56,136,997</b>	<b>35,820,692</b>	<b>49,956,769</b>	<b>20,333,506</b>	<b>(35,803,491)</b>	<b>(64)</b>
<b><u>2 - Evergreen Valley College</u></b>							
32128 - PE Accessibility Improvements		125	125			(125)	(100)
32132 - Student Services Center	18,759,946	35,288,116	11,112,601	17,658,871	24,175,515	(11,112,601)	(31)
32134 - Language Arts Building	8,466,516	27,912,876	15,762,978	21,903,951	12,149,899	(15,762,978)	(56)
32138 - Gymnasium & Kinesiology	2,278,840	2,017,947	1,836,279	387,780	181,668	(1,836,279)	(91)
32144 - Hold for Measure X	201,575	567	567			(567)	(100)
32146 - MS3 Exterior Stair Lighting	212	212		212	212		
32150 - Hold for Measure X	198,690			198,690			
32151 - Campus Environmental Control	30	223	193	30	30	(193)	(87)
32152 - Gullo II Multi Campus Space	112,927	(915)	(915)			915	(100)
32153 - Sequoia Upgrades/Nursing Add	7,427,326	3,502,202	1,610,933	6,118,423	1,891,269	(1,610,933)	(46)
32154 - A&R Remodel to Emergency Ops.	3,749,928	474	474			(474)	(100)
32155 - Cedro Renovation&W.Campus ADA	1,925,768	1,917,087	1,660,451	533,666	256,636	(1,660,451)	(87)
32156 - General Education Building	6,094,207	19,938,861	3,068,705	11,628,475	16,870,156	(3,068,705)	(15)
32157 - Student Activities Center	5,940,658	340,714	39,245	414,120	301,468	(39,245)	(12)
32159 - Campus Way Finding/Ground Ligh	1,717,370	1,842,294	1,263,033	1,122,636	579,264	(1,263,030)	(69)
32160 - Security Hardware	14,529	49,885	49,885			(49,885)	(100)
32161 - North Fire Lane/ADA	4,712,887	4,792,331	4,452,001	562,036	340,330	(4,452,001)	(93)
32163 - Campus-wide Building Signage	158,525	47,838	47,838	12,507		(47,838)	(100)
32164 - EVC CEQA Compliance Consulting	99,805	93,411	93,411	12,096		(93,411)	(100)
32165 - Math,Sci,Social Sci Canopy	780,182	795,969	612,972	298,549	182,997	(612,972)	(77)
32166 - Entry Road and Parking Lot	11,048,117	8,856,429	6,090,016	6,674,531	2,766,413	(6,090,016)	(69)
32167 - Campus-wide FFE	300,000	302,834	147,994	192,322	154,841	(147,994)	(49)
32168 - Campus-wide Signage MasterPlan		1,529,330	245,041	1,390,329	1,284,289	(245,041)	(16)
32169 - EVC-Central Plant Renovation		54,668			54,668		
32307 - Small Capital Repairs	511,480	357,972	145,591	425,105	212,381	(145,591)	(41)
32602 - Group II Equipment - \$200,000/year for 10 years	209,950	212,282	68,572	155,773	143,710	(68,572)	(32)
32703 - Technology Upgrades	148,268	148,268		148,268	148,268		
<b>2 - Evergreen Valley College</b>	<b>74,857,738</b>	<b>110,002,000</b>	<b>48,307,989</b>	<b>69,838,367</b>	<b>61,694,013</b>	<b>(48,307,986)</b>	<b>(44)</b>
<b><u>9 - District Services</u></b>							
39301 - New District Services Building	2,683,131	3,682,724	698,664	3,215,410	2,984,060	(698,664)	(19)
39303 - District Services Furn & Equip	383,552	507,305	52,613	345,865	454,692	(52,613)	(10)
39307 - Vehicle Replacement	301,341			301,341			
39313 - ADA Transition Plan Assessment	462,529	314,447	15,550	455,637	298,896	(15,550)	(5)

# CAPITAL/BOND PROJECT FUNDS

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
39314 - DO Elevator Upgrade	443,294	445,696	257,205	294,905	188,491	(257,205)	(58)
39315 - District Wide Elevator Assessm	669,104	374,651	(1)	669,104	374,652	1	0
39629 - District Warehouse&Operations Facilities		100,000			100,000		
39706 - Technology/Security	2,433,663	1,492,465	713,260	2,034,145	779,205	(713,260)	(48)
39707 - DS Printing & Digital Imaging	183,557			183,557			
39708 - DS Computer Replacement	6,271	6,271		6,271	6,271		
39709 - DS Network Storage/Servers	750,000			750,000			
39710 - DS Network Monitoring Appl's	50,000	50,000		50,000	50,000		
39711 - Security Assess&Dsgn Consult	24,411	24,533		24,533	24,533		
39712 - DW Security-Key Sys Upgrade	398,225	400,493	2,268	398,225	398,225	(2,268)	(1)
39713 - DW Building Managment Sys	532,906	64,384	31,389	521,396	32,995	(31,389)	(49)
39905 - Management and related costs	3,597,868	3,397,375	(131,879)	3,336,371	3,194,245	(203,130)	(6)
39999 - Election/Legal/EIR/DO Labor and Related	2,304,436	1,888,262	(255,737)	2,275,138	2,277,618	389,356	21
<b>9 - District Services</b>	<b>15,224,289</b>	<b>12,748,607</b>	<b>1,383,332</b>	<b>14,861,898</b>	<b>11,163,884</b>	<b>(1,584,723)</b>	<b>(12)</b>
<b>Expense</b>	<b>177,123,035</b>	<b>178,887,603</b>	<b>85,512,014</b>	<b>134,657,034</b>	<b>93,191,404</b>	<b>(85,696,199)</b>	<b>(48)</b>
<b>47 - GO Bond Fund Meas X Series B</b>	<b>(175,623,035)</b>	<b>(177,387,603)</b>	<b>(84,233,788)</b>	<b>(134,157,034)</b>	<b>(92,691,404)</b>	<b>84,696,199</b>	<b>(48)</b>
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			177,764,849		93,531,061		
<i>Ending Fund Balance, June 30<sup>th</sup></i>			93,531,061		839,657		

# CAPITAL/BOND PROJECT FUNDS

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 49 - GO Bond Fund Meas X Series B-1

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
<b>9 - District Services</b>							
48860 - Interest	2,000,000	2,000,000	1,620,864	1,500,000	1,000,000	(1,000,000)	(50)
<b>9 - District Services</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,620,864</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>(1,000,000)</b>	<b>(50)</b>
<b>Income</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,620,864</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>(1,000,000)</b>	<b>(50)</b>
<b>Expense</b>							
<b>1 - San Jose City College</b>							
31132 - New CTE Building	1,590,218	127,811,762	5,384,607	127,811,762	122,427,155	(5,384,607)	(4)
31310 - Door Hardware Upgrades		100,000			100,000		
<b>1 - San Jose City College</b>	<b>1,590,218</b>	<b>127,911,762</b>	<b>5,384,607</b>	<b>127,811,762</b>	<b>122,527,155</b>	<b>(5,384,607)</b>	<b>(4)</b>
<b>2 - Evergreen Valley College</b>							
32132 - Student Services Center	32,545,503	50,640,070		38,043,889	50,640,070		
32134 - Language Arts Building	33,000,000	17,770,486		18,000,000	17,770,486		
32153 - Sequoia Upgrades/Nursing Add	23,000,000						
32156 - General Education Building	35,000,000	5,949,972		1,002,573	5,949,972		
32157 - Student Activities Center	20,000,000						
32169 - EVC-Central Plant Renovation		33,332			33,332		
32299 - Campus Contingency	14,006,836						
32702 - IT Infrastructure Improvements	2,750,029						
<b>2 - Evergreen Valley College</b>	<b>160,302,368</b>	<b>74,393,860</b>		<b>57,046,462</b>	<b>74,393,860</b>		
<b>9 - District Services</b>							
39399 - District/Districtwide Contingency	9,007,414			9,007,414			
39699 - Program Contingency	11,600,000			6,114,480			
39706 - Technology/Security	17,480,118						
39905 - Management and related costs	405,778	357,904		1,006,193	357,904		
39999 - Election/Legal/EIR/DO Labor and Related	718,896	357,904		1,319,311	357,904		
<b>9 - District Services</b>	<b>39,212,205</b>	<b>715,809</b>		<b>17,447,398</b>	<b>715,809</b>		
<b>Expense</b>	<b>201,104,792</b>	<b>203,021,431</b>	<b>5,384,607</b>	<b>202,305,623</b>	<b>197,636,824</b>	<b>(5,384,607)</b>	<b>(3)</b>
<b>49 - GO Bond Fund Meas X Series B-1</b>	<b>(199,104,792)</b>	<b>(201,021,431)</b>	<b>(3,763,743)</b>	<b>(200,805,623)</b>	<b>(196,636,824)</b>	<b>4,384,607</b>	<b>(2)</b>
Beginning Fund Balance, July 1 <sup>st</sup>			201,909,716		198,145,973		
Ending Fund Balance, June 30 <sup>th</sup>			198,145,973		1,509,149		

## Project #31132

### Career Education Complex



**Measure G-10 and X Budget:** \$188,582,129

**Completion Date:** August 2024

**Status:** Building 200 renovation in progress / CE Building in Design

**Description:** New construction of a Career Education facility, renovation of Building 200, and associated site work required to join the two facilities as one complex. The complex will house classrooms, labs, instructional support spaces, offices, and shared spaces to support student life.

**Design Build Entity:** Flint Builders / Steinberg + Hart

## Project #32132

### Student Services Center



**Measure X Budget:** \$93,747,616 | **Completion:** January 2024 | **Status:** Design

**Description:** The Student Services Complex is a multi-part project consisting of a new student services building, a new entry road, a new student parking lot, a new administration building, and a new pedestrian plaza.

**Architect:** DLR Group

**Contractor:** XL Construction



## Project #32134

### Language Arts Building



**Measure X Budget:** \$49,205,316 | **Completion:** June 2023 | **Status:** Construction | **Architect and Contractor:** JK A/E and Clark Sullivan Construction

**Description:** This project will encompass building a multi-story classroom and office building. There will be associated site work necessary to deliver the project. The building will run on the same north-south axis as the existing Auto Technology building. This new orientation will allow for a better pedestrian connection from the central green to the student parking lots to the north of campus. This project will also encompass the pathway running from the Student Services Center to the Library. The pathway will include ADA upgrades. Connecting the Language Arts building to the central green is essential. A promenade will be considered with this project.

## Project #32156

### General Education Building



LECTURE CLASSROOM - 55 SEAT



Renderings, subject to change

**Measure X Budget:** \$51,642,176 | **Completion:** March 2024 | **Status:** Design

**Description:** This Design-Build project will provide a new multi-level classroom building. The building may have double-loaded corridors. The number of classrooms, offices, student gathering space and lecture halls will be determined in the programming phase of this project.

**Design-Build Entity:** Bernards / Perkins Eastman

# CAPITAL/BOND PROJECT FUNDS

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
<b><u>Expense</u></b>							
<b><u>1 - San Jose City College</u></b>							
31114 - Demolition of Jaguar Gym Locker Rooms, Auxiliary Structures and Site Improvements		2,000			2,000		
31122 - Group II Equipment - \$200,000/yr for 10 years	700,000	526,230		526,230	509,028	(17,201)	(3)
31129 - New Maint & Operations Bldg		3,073,586			3,073,586		
31130 - Theater Access & Entrance Impr	31,866	1,631,866		31,866	1,631,866		
31132 - New CTE Building	141,485,232	28,997,687		29,152,687	28,997,687		
31133 - New Swing Space Project	72,500	76,291		72,500	76,291		
31150 - ADA Improvements		110,000			110,000		
31161 - Child Dvlpmnt Center-Phase I	3,506,078	3,856,909		3,506,078	3,856,909		
31162 - Student Center Expansion	2,470,000	2,690,576		2,470,000	2,690,576		
31165 - Jaguar Multicultural Center	8,000,000	15,588,883		15,500,507	15,588,883		
31166 - Track & Field Renovation		717,664		173,263	717,664		
31167 - Central Plant Renovation	10,483,201	14,124,612		13,783,201	14,124,612		
31170 - SJCC Elevator Modernization		2,902,788			2,902,788		
31171 - Central Plant Boiler Replaceme		350,000			350,000		
31199 - Campus Contingency	18,314,306	19,178,709		18,314,306	19,178,709		
31304 - Small Capital Repairs	1,000,000	1,961,970		1,000,000	1,961,970		
31309 - SJCC Vehicles		74,013			74,013		
31310 - Door Hardware Upgrades		4,030,000		1,300,000	4,030,000		
31702 - IT Infrastructure Improvements	1,000,000	1,500,000		1,000,000	1,508,364	8,364	1
31703 - Technology Upgrades		750,000			741,636	(8,364)	(1)
<b>1 - San Jose City College</b>	<b>187,063,184</b>	<b>102,143,784</b>		<b>86,830,639</b>	<b>102,126,582</b>	<b>(17,201)</b>	<b>(0)</b>
<b><u>2 - Evergreen Valley College</u></b>							
32132 - Student Services Center	32,169,851	8,865,195		32,169,851	8,865,195		
32150 - Hold for Measure X		198,690			198,690		
32153 - Sequoia Upgrades/Nursing Add		18,528,356		23,000,000	18,528,356		
32156 - General Education Building		4,504,357		35,000,000	4,504,357		
32157 - Student Activities Center		441,129		3,310,042	441,129		
32161 - North Fire Lane/ADA	253,599	253,599		253,599	253,599		
32169 - EVC-Central Plant Renovation		162,000			162,000		
32299 - Campus Contingency		14,006,836		14,006,836	14,006,836		
32307 - Small Capital Repairs		200,000			200,000		
32702 - IT Infrastructure Improvements		2,750,029		2,750,029	2,750,029		
<b>2 - Evergreen Valley College</b>	<b>32,423,450</b>	<b>49,910,193</b>		<b>110,490,358</b>	<b>49,910,193</b>		
<b><u>9 - District Services</u></b>							
39301 - New District Services Building		100,000			100,000		



# CAPITAL/BOND PROJECT FUNDS

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
39307 - Vehicle Replacement		301,341			301,341		
39313 - ADA Transition Plan Assessment		148,268			148,268		
39315 - District Wide Elevator Assessm		294,452			294,452		
39399 - District/Districtwide Contingency		9,791,017			9,791,017		
39625 - SJCC Land Acquisition		6,101,176			6,101,176		
39629 - District Warehouse&Operations Facilities		400,000			400,000		
39699 - Program Contingency		11,600,000		5,485,520	11,600,000		
39706 - Technology/Security	16,128,058	50,076,999		32,808,176	50,076,999		
39707 - DS Printing & Digital Imaging		183,557			183,557		
39709 - DS Network Storage/Servers		750,000			750,000		
39713 - DW Building Managment Sys		488,401			488,401		
39905 - Management and related costs		1,006,193			1,341,655	335,461	33
39999 - Election/Legal/EIR/DO Labor and Related	2,385,308	4,704,619		2,385,308	4,386,359	(318,260)	(7)
<b>9 - District Services</b>	<b>18,513,366</b>	<b>85,946,024</b>		<b>40,679,004</b>	<b>85,963,225</b>	<b>17,201</b>	<b>0</b>
<b>Expense</b>	<b>238,000,000</b>	<b>238,000,000</b>		<b>238,000,000</b>	<b>238,000,000</b>		
<b>40 - GO Bond Fund Meas X Series C-Future Bond</b>	<b>(238,000,000)</b>	<b>(238,000,000)</b>		<b>(238,000,000)</b>	<b>(238,000,000)</b>		
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			<i>238,000,000</i>		<i>238,000,000</i>		
<i>Ending Fund Balance, June 30<sup>th</sup></i>			<i>238,000,000</i>		<i>0</i>		



SAN JOSÉ • EVERGREEN  
Community College District

# 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.

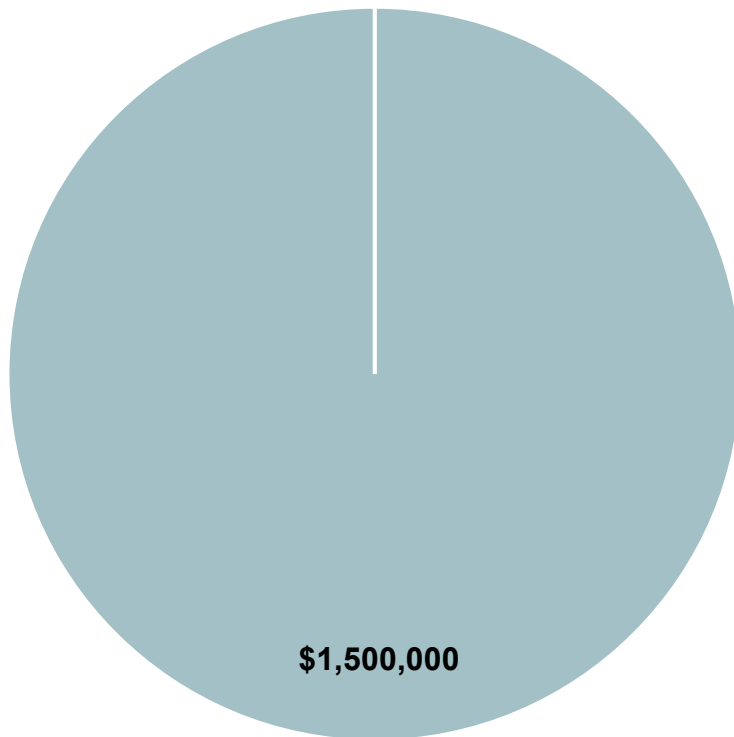
**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2022-2023 Adopted Budget**  
**General Revenue and Expenditure Activity**

61 - Self-Insurance Fund

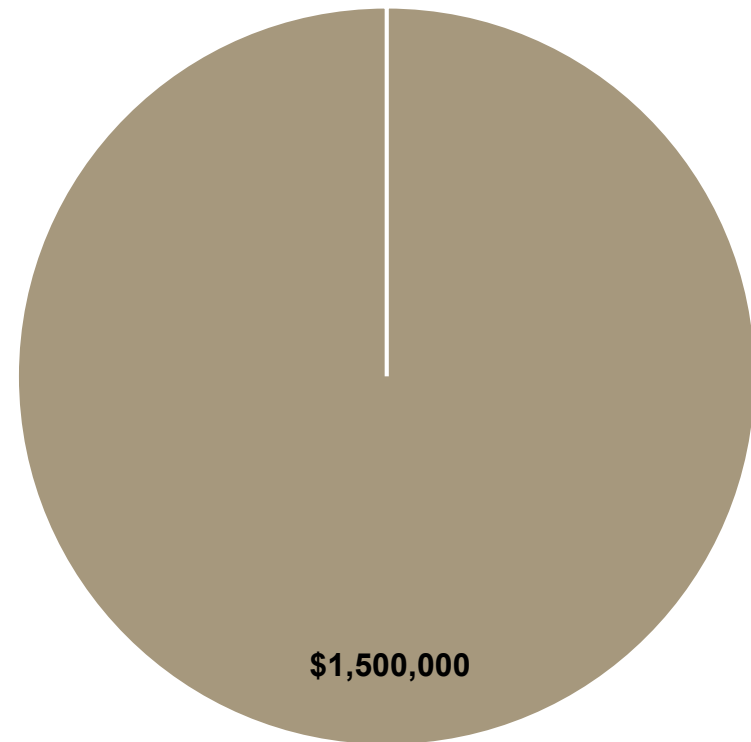
	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>Income</u></b>							
488 - Local Revenue	1,500,000	1,500,000	1,325,846	1,500,000	1,500,000		
<b>48 - Revenue</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,325,846</b>	<b>1,500,000</b>	<b>1,500,000</b>		
<b>Income</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,325,846</b>	<b>1,500,000</b>	<b>1,500,000</b>		
<b><u>Expense</u></b>							
554 - Insurance	1,500,000	1,500,000	1,325,846	1,500,000	1,500,000		
<b>55 - Other Operating Expenses and Services</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,325,846</b>	<b>1,500,000</b>	<b>1,500,000</b>		
<b>Expense</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,325,846</b>	<b>1,500,000</b>	<b>1,500,000</b>		
<b>61 - Self-Insurance Fund</b>							
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			0		0		
<i>Ending Fund Balance, June 30<sup>th</sup></i>			0		0		

# SELF-INSURANCE FUND 61

**Revenue**



**Expense**







SAN JOSÉ • EVERGREEN  
Community College District

# 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. In FY 2022-2023 the campuses anticipate disbursing a total \$12 million for students attending San José City College and \$16 million for students attending Evergreen Valley College.

Programs associated with this fund are as follows:

### Federal

- Pell
- SEOG
- Direct Loans
- HEERF III

### State

- Cal Grants

## ASG Fund 71 and Student Representation Fee Fund 72

The ASG Fund is the Associated Student Government, an organization that is a representative voice on issues affecting the entire student body at both campuses. The ASG Fund anticipates having an ending fund balance of \$641K in FY 2022-2023, and it is estimated to grow due to the \$2 Student Rep Fee. In October 2019, Assembly Bill 1504 was signed into law, requiring California Community Colleges to collect a Student Representation Fee of \$2 per semester. All students who initially register for classes on or after January 1, 2020 will have the \$2 Student Representation Fee (STRP) assessed. The Student Representation Fee's estimated disbursement amount is over \$30K.

## Scholarship Fund 96

The Scholarship Fund tracks the disbursements associated with student scholarships. The FY 2022-23 Adopted Budget anticipates awarding \$270,000 to students attending San José City College and \$166,000 to students attending Evergreen Valley College.

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

71 - ASG

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>1 - San Jose City College</b>							
<b><u>Income</u></b>							
488 - Local Revenue			47,718	50,000	70,000	70,000	
<b>48 - Revenue</b>			<b>47,718</b>	<b>50,000</b>	<b>70,000</b>	<b>70,000</b>	
<b>Income</b>			<b>47,718</b>	<b>50,000</b>	<b>70,000</b>	<b>70,000</b>	
<b><u>Expense</u></b>							
558 - Other Services			81,806	25,000	229,620	229,620	
<b>55 - Other Operating Expenses and Services</b>			<b>81,806</b>	<b>25,000</b>	<b>229,620</b>	<b>229,620</b>	
<b>Expense</b>			<b>81,806</b>	<b>25,000</b>	<b>229,620</b>	<b>229,620</b>	
<b>1 - San Jose City College</b>			<b>(34,088)</b>	<b>25,000</b>	<b>(159,620)</b>	<b>(159,620)</b>	
<b>71 - ASG</b>			<b>(34,088)</b>	<b>25,000</b>	<b>(159,620)</b>	<b>(159,620)</b>	
Beginning Fund Balance, July 1 <sup>st</sup>			336,899		302,811		
Ending Fund Balance, June 30 <sup>th</sup>			302,811		143,191		

### 2 - Evergreen Valley College

<b><u>Income</u></b>							
488 - Local Revenue			71,709	60,000	70,200	70,200	
<b>48 - Revenue</b>			<b>71,709</b>	<b>60,000</b>	<b>70,200</b>	<b>70,200</b>	
<b>Income</b>			<b>71,709</b>	<b>60,000</b>	<b>70,200</b>	<b>70,200</b>	
<b><u>Expense</u></b>							
558 - Other Services			95,409	50,000	168,200	168,200	
<b>55 - Other Operating Expenses and Services</b>			<b>95,409</b>	<b>50,000</b>	<b>168,200</b>	<b>168,200</b>	
<b>Expense</b>			<b>95,409</b>	<b>50,000</b>	<b>168,200</b>	<b>168,200</b>	
<b>2 - Evergreen Valley College</b>			<b>(23,700)</b>	<b>10,000</b>	<b>(98,000)</b>	<b>(98,000)</b>	
<b>71 - ASG</b>			<b>(23,700)</b>	<b>10,000</b>	<b>(98,000)</b>	<b>(98,000)</b>	
Beginning Fund Balance, July 1 <sup>st</sup>			283,821		260,121		
Ending Fund Balance, June 30 <sup>th</sup>			260,121		162,121		



## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 72 - Student Representation Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>11 - San Jose City College</b>							
<u>Income</u>							
48890 - Other Local Income			12,585	12,585	12,585	12,585	
<b>Income</b>			<b>12,585</b>	<b>12,585</b>	<b>12,585</b>	<b>12,585</b>	
<u>Expense</u>							
55830 - Other Operating Expense			12,585	12,585	12,585	12,585	
<b>Expense</b>			<b>12,585</b>	<b>12,585</b>	<b>12,585</b>	<b>12,585</b>	
<b>11 - San Jose City College</b>							
<u>Income</u>							
48890 - Other Local Income			18,876	18,876	18,876	18,876	
<b>Income</b>			<b>18,876</b>	<b>18,876</b>	<b>18,876</b>	<b>18,876</b>	
<u>Expense</u>							
55830 - Other Operating Expense			18,876	18,876	18,876	18,876	
<b>Expense</b>			<b>18,876</b>	<b>18,876</b>	<b>18,876</b>	<b>18,876</b>	
<b>21 - Evergreen Valley College</b>							
<b>72 - Student Representative Fund</b>							
Beginning Fund Balance, July 1 <sup>st</sup>					0		
Ending Fund Balance, June 30 <sup>th</sup>					0		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 48 - Student Financial Assistance Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>1 - San Jose City College</u></b>							
<b><u>Income</u></b>							
<b><u>481 - Federal Revenue</u></b>							
10501 - Pell	8,903,000	8,903,000	5,970,437	6,510,340	8,903,000		
10502 - SEOG	360,000	360,000	545,804	360,000	360,000		
10503 - Direct Loan	1,500,000	1,500,000	185,054	700,000	700,000	(800,000)	(53)
10506 - CARES Act HEERF II	701,882	1,500				(1,500)	(100)
10508 - ARPA HEERF III	5,068,243	5,068,243	4,671,628	472,115	396,614	(4,671,629)	(92)
<b>481 - Federal Revenue</b>	<b>16,533,125</b>	<b>15,832,743</b>	<b>11,372,923</b>	<b>8,042,455</b>	<b>10,359,614</b>	<b>(5,473,129)</b>	<b>(35)</b>
<b><u>486 - State Revenue</u></b>							
22001 - Cal Grant	339,100	339,100	974,654	339,100	1,250,000	910,900	269
22008 - Immed Action-Emrgncy Fin Assis	579,122	579,122	579,121		861,148	282,026	49
<b>486 - State Revenue</b>	<b>918,222</b>	<b>918,222</b>	<b>1,553,775</b>	<b>339,100</b>	<b>2,111,148</b>	<b>1,192,926</b>	<b>130</b>
<b><u>489 - Other Financing Sources</u></b>							
10201 - Federal Work Study				36,000	36,000	36,000	
10502 - SEOG			(9,091)				
10504 - CARES ACT HigherEd Emgy Rlf			25,858				
10506 - CARES Act HEERF II			1,500	1,500	1,500	1,500	
<b>489 - Other Financing Sources</b>			<b>18,267</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>	
<b>Income</b>	<b>17,451,347</b>	<b>16,750,965</b>	<b>12,960,408</b>	<b>8,419,055</b>	<b>12,508,262</b>	<b>(4,242,703)</b>	<b>(25)</b>
<b><u>Expense</u></b>							
<b><u>521 - Noninstructional Sal., Reg Full-time Sch</u></b>							
10501 - Pell	10,340	10,340	8,930	10,340	10,340		
10502 - SEOG	17,143	17,143	17,357	17,143	17,143		
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>27,483</b>	<b>27,483</b>	<b>26,287</b>	<b>27,483</b>	<b>27,483</b>		
<b><u>558 - Other Services</u></b>							

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 48 - Student Financial Assistance Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
10201 - Federal Work Study				36,000	36,000	36,000	
10506 - CARES Act HEERF II				1,500	1,500	1,500	
<b>558 - Other Services</b>				<b>37,500</b>	<b>37,500</b>	<b>37,500</b>	
<b><u>575 - Student Financial Aid</u></b>							
10501 - Pell	8,892,660	8,892,660	5,961,507	6,500,000	8,892,660		
10502 - SEOG	342,857	342,857	536,713	342,857	342,857		
10503 - Direct Loan	1,500,000	1,500,000	185,054	700,000	700,000	(800,000)	(53)
10504 - CARES ACT HigherEd Emgy Rlf			25,858				
10506 - CARES Act HEERF II	701,882	1,500	1,500			(1,500)	(100)
10508 - ARPA HEERF III	5,068,243	5,068,243	4,671,629	472,115	396,614	(4,671,629)	(92)
22001 - Cal Grant	339,100	339,100	972,739	339,100	1,250,000	910,900	269
22008 - Immed Action-Emrgncy Fin Assis	579,122	579,122	579,121		861,148	282,026	49
<b>575 - Student Financial Aid</b>	<b>17,423,864</b>	<b>16,723,482</b>	<b>12,934,121</b>	<b>8,354,072</b>	<b>12,443,279</b>	<b>(4,280,203)</b>	<b>(26)</b>
<b>Expense</b>	<b>17,451,347</b>	<b>16,750,965</b>	<b>12,960,408</b>	<b>8,419,055</b>	<b>12,508,262</b>	<b>(4,242,703)</b>	<b>(25)</b>
<b>1 - San Jose City College</b>							
<b>48 - Student Financial Assistance Fund</b>							
<i>Beginning Fund Balance, July 1<sup>st</sup></i>					0		
<i>Ending Fund Balance, June 30<sup>th</sup></i>					0		

## 2 - Evergreen Valley College

### Income

#### 481 - Federal Revenue

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
10501 - Pell	12,544,000	12,544,000	9,605,098	12,544,000	12,544,000		
10502 - SEOG	350,257	350,257	350,257	350,257	350,257		
10503 - Direct Loan	834,000	834,000	242,143	834,000	834,000		
10506 - CARES Act HEERF II	1,283	1,283	1,283			(1,283)	(100)
10508 - ARPA HEERF III	8,260,618	8,260,618	8,035,490	397,353	397,353	(7,863,265)	(95)
<b>481 - Federal Revenue</b>	<b>21,990,158</b>	<b>21,990,158</b>	<b>18,234,271</b>	<b>14,125,610</b>	<b>14,125,610</b>	<b>(7,864,548)</b>	<b>(36)</b>

#### 486 - State Revenue

22001 - Cal Grant	942,477	942,477	1,566,590	942,477	942,477		
22011 - Emergency Financial Aid					861,148	861,148	
<b>486 - State Revenue</b>	<b>942,477</b>	<b>942,477</b>	<b>1,566,590</b>	<b>942,477</b>	<b>1,803,625</b>	<b>861,148</b>	<b>91</b>

#### 489 - Other Financing Sources

10502 - SEOG	87,564	59,216	143,425	87,564	87,564	28,348	48
<b>489 - Other Financing Sources</b>	<b>87,564</b>	<b>59,216</b>	<b>143,425</b>	<b>87,564</b>	<b>87,564</b>	<b>28,348</b>	<b>48</b>

<b>Income</b>	<b>23,020,199</b>	<b>22,991,851</b>	<b>19,944,286</b>	<b>15,155,651</b>	<b>16,016,799</b>	<b>(6,975,052)</b>	<b>(30)</b>
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### Expense

#### 521 - Noninstructional Sal., Reg Full-time Sch

10501 - Pell	15,620	15,620	13,245	15,620	15,620		
10502 - SEOG	8,756	8,756		8,756	8,756		
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>24,376</b>	<b>24,376</b>	<b>13,245</b>	<b>24,376</b>	<b>24,376</b>		

#### 575 - Student Financial Aid

10501 - Pell	12,528,380	12,528,380	9,591,853	12,528,380	12,528,380		
10502 - SEOG	429,065	400,717	493,682	429,065	429,065	28,348	7
10503 - Direct Loan	834,000	834,000	242,143	834,000	834,000		

	ADOPTED BUDGET	REVISED BUDGET	PROJECTED ACTUALS	TENTATIVE BUDGET	ADOPTED BUDGET	(ADOPT - REV)	(DECREASE)
10506 - CARES Act HEERF II	1,283	1,283	1,283			(1,283)	(100)
10508 - ARPA HEERF III	8,260,618	8,260,618	8,035,490	397,353	397,353	(7,863,265)	(95)
22001 - Cal Grant	942,477	942,477	1,566,590	942,477	942,477		
22011 - Emergency Financial Aid					861,148	861,148	
<b>575 - Student Financial Aid</b>	<b>22,995,823</b>	<b>22,967,475</b>	<b>19,931,041</b>	<b>15,131,275</b>	<b>15,992,422</b>	<b>(6,975,052)</b>	<b>(30)</b>
<b>Expense</b>	<b>23,020,199</b>	<b>22,991,851</b>	<b>19,944,286</b>	<b>15,155,651</b>	<b>16,016,799</b>	<b>(6,975,052)</b>	<b>(30)</b>
<b>2 - Evergreen Valley College</b>							
<b>48 - Student Financial Assistance Fund</b>							
<i>Beginning Fund Balance, July 1<sup>st</sup></i>						0	
<i>Ending Fund Balance, June 30<sup>th</sup></i>						0	

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 96 - Scholarships and Loan Agency

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>1 - San Jose City College</b>							
<b><u>Income</u></b>							
<b><u>488 - Local Revenue</u></b>							
32409 - Internal Scholarship Foundation	100,000	100,000	88,683	100,000	100,000		
32410 - Internal Scholarship ASB	20,000	20,000	7,150	20,000	20,000		
32411 - External Scholarship	100,000	100,000	155,594	100,000	150,000	50,000	50
<b>488 - Local Revenue</b>	<b>220,000</b>	<b>220,000</b>	<b>251,428</b>	<b>220,000</b>	<b>270,000</b>	<b>50,000</b>	<b>23</b>
<b>Income</b>	<b>220,000</b>	<b>220,000</b>	<b>251,428</b>	<b>220,000</b>	<b>270,000</b>	<b>50,000</b>	<b>23</b>
<b><u>Expense</u></b>							
<b><u>576 - Other Payments to/for Students</u></b>							
32409 - Internal Scholarship Foundation	100,000	100,000	88,683	100,000	100,000		
32410 - Internal Scholarship ASB	20,000	20,000	7,150	20,000	20,000		
32411 - External Scholarship	100,000	100,000	155,594	100,000	150,000	50,000	50
<b>576 - Other Payments to/for Students</b>	<b>220,000</b>	<b>220,000</b>	<b>251,428</b>	<b>220,000</b>	<b>270,000</b>	<b>50,000</b>	<b>23</b>
<b>Expense</b>	<b>220,000</b>	<b>220,000</b>	<b>251,428</b>	<b>220,000</b>	<b>270,000</b>	<b>50,000</b>	<b>23</b>
<b>1 - San Jose City College</b>							
<b>96 - Scholarships and Loan Agency</b>							
<i>Beginning Fund Balance, July 1<sup>st</sup></i>						0	
<i>Ending Fund Balance, June 30<sup>th</sup></i>						0	

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

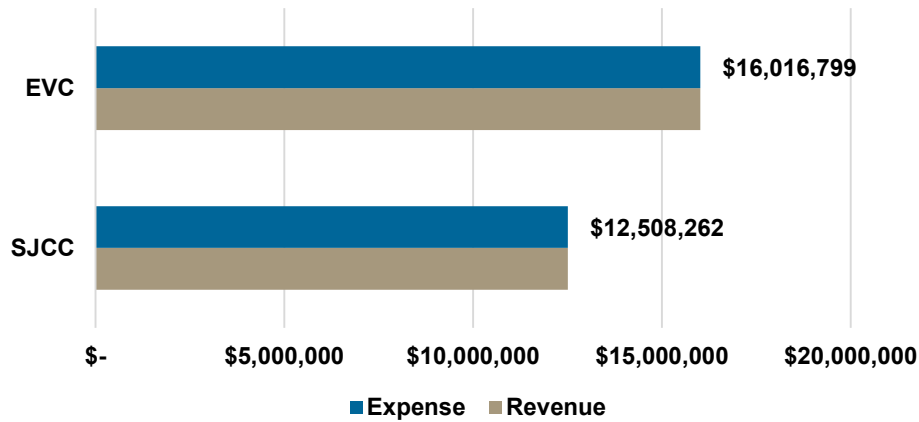
### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

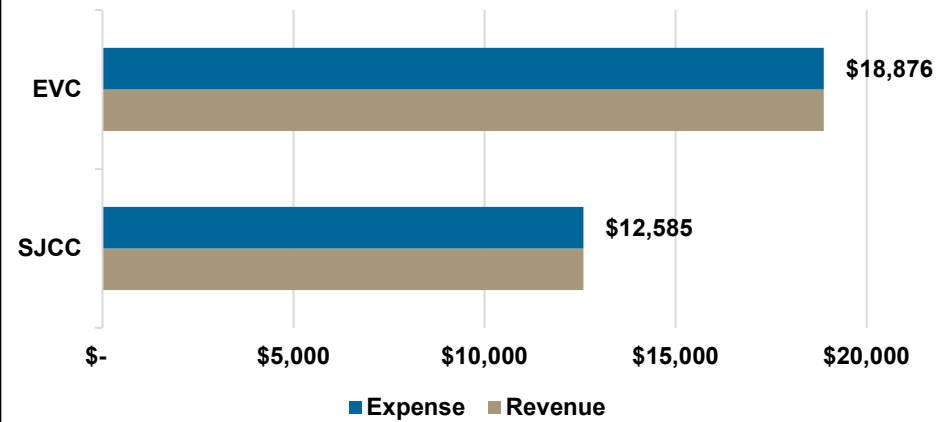
#### 96 - Scholarships and Loan Agency

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>2 - Evergreen Valley College</b>							
<b><u>Income</u></b>							
<b><u>488 - Local Revenue</u></b>							
32409 - Internal Scholarship Foundation	32,000	32,000	54,800	32,000	32,000		
32410 - Internal Scholarship ASB	24,000	24,000	11,100	24,000	24,000		
32411 - External Scholarship	110,000	110,000	113,911	110,000	110,000		
<b>488 - Local Revenue</b>	<b>166,000</b>	<b>166,000</b>	<b>179,811</b>	<b>166,000</b>	<b>166,000</b>		
<b>Income</b>	<b>166,000</b>	<b>166,000</b>	<b>179,811</b>	<b>166,000</b>	<b>166,000</b>		
<b><u>Expense</u></b>							
<b><u>576 - Other Payments to/for Students</u></b>							
32409 - Internal Scholarship Foundation	32,000	32,000	54,800	32,000	32,000		
32410 - Internal Scholarship ASB	24,000	24,000	11,100	24,000	24,000		
32411 - External Scholarship	110,000	110,000	113,911	110,000	110,000		
<b>576 - Other Payments to/for Students</b>	<b>166,000</b>	<b>166,000</b>	<b>179,811</b>	<b>166,000</b>	<b>166,000</b>		
<b>Expense</b>	<b>166,000</b>	<b>166,000</b>	<b>179,811</b>	<b>166,000</b>	<b>166,000</b>		
<b>2 - Evergreen Valley College</b>							
<b>96 - Scholarships and Loan Agency</b>							
Beginning Fund Balance, July 1 <sup>st</sup>			0		0		
Ending Fund Balance, June 30 <sup>th</sup>			0		0		

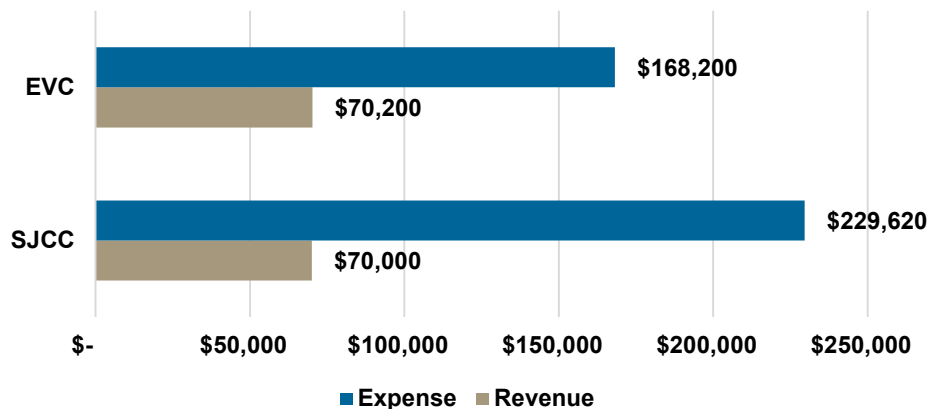
## Student Financial Assistance Fund 48



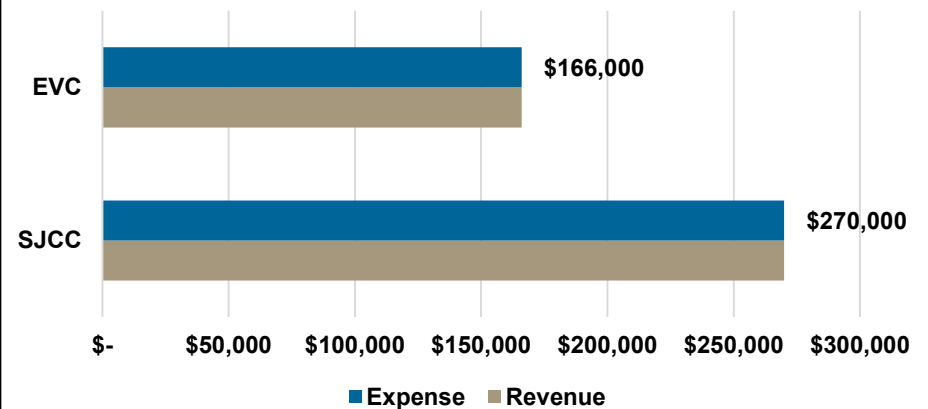
## Student Representation Fund 72



## Associated Student Government Fund 71



## Scholarships Fund 96







SAN JOSÉ · EVERGREEN  
Community College District

# OTHER POST-EMPLOYMENT BENEFITS (OPEB)



## OPEB Trust Fund 75

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

The "other operating expenditures and services" budgeted for FY 2022-2023 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	\$8,937,378
FY 2021-2022*	(\$8,410,837)
FY 2022-2023**	\$3,970,807

\*estimated

\*\* pending

## 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. The anticipated amount for FY 2022-2023 is expected to be \$3,897,588. 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 decreased 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 to \$1,953,150 in FY 2014-2015, as the fund balance in Fund 81 was depleted. The debt service obligation from the Unrestricted General Fund 10 is estimated to increase significantly in the coming years.



## OPEB BOND FLOW CHART

### Flow Chart Illustrating Relationships Between Funds

#### Fund 75 - OPEB Trust Fund

- Sell Bonds in May 2009 and deposit Bond proceeds generating long-term debt over 35 years.
- Receive monthly interest income from Bond.
- Receive monthly dividend income from Bond.
- Pay monthly bank fees.
- Pay consultant fees associated with Bond Administration as needed.
- Interfund transfer out to Fund 81 to reimburse District for the cost of retiree medical benefits.



#### Fund 81 - Retiree Benefit Fund

- Interfund transfer in from Fund 75 to pay the monthly retiree medical benefits.
- Record land lease income from the retail center (less \$25k for Student Success Enhancement Program).
- Interfund transfer out to Fund 85 for debt service payment.



#### Fund 10 - General Fund

- Interfund transfer out to Fund 85 for debt service payment beginning March 2013.



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

- Pays debt service.
- Interfund transfer in from Fund 10 and 81 to cover debt service payment.

#### Estimated Debt Schedule:

Fiscal Year	Capitalized Interest Fund	Fund 81	Fund 10	Total Debt Service
2010-2014*	\$ 3,535,415	\$ 5,374,358	\$ 2,715,464	\$ 11,625,237
2015-2019*		2,904,161	9,423,306	12,327,467
2019-2020		593,782	1,888,304	2,482,086
2020-2021		593,782	1,879,216	2,472,998
2021-2022		593,782	1,883,760	2,477,542
2022-2023		593,782	2,065,704	2,659,486
2023-2024		593,782	2,151,748	2,745,530
2024-2025		686,600	2,145,607	2,832,207
2026-2029**		2,746,399	9,536,617	12,283,016
2030-2034*		3,433,000	14,307,813	17,740,813
2035-2039*		3,966,700	17,227,338	21,194,038
2040-2044*		4,580,455	20,983,243	25,563,698
	\$ 3,535,415	\$ 26,660,583	\$ 86,208,120	\$ 116,404,118

\* Five-Year Increments

\*\* Four-Year Increments

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 75 - Trust Fund OPEB

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
48861 - Dividend	1,857,641	1,857,641	2,603,436	1,935,792	1,935,792	78,151	4
48863 - Realized Gain/(Losses)	237,383	237,383	(683,032)	107,123	107,123	(130,260)	(55)
48864 - Unrealized Apprec (Deprec)	2,791,321	1,258,058	(10,331,241)	1,927,892	1,927,892	669,834	53
<b>48 - Revenue</b>	<b>4,886,345</b>	<b>3,353,082</b>	<b>(8,410,837)</b>	<b>3,970,807</b>	<b>3,970,807</b>	<b>617,725</b>	<b>18</b>
<b>Income</b>	<b>4,886,345</b>	<b>3,353,082</b>	<b>(8,410,837)</b>	<b>3,970,807</b>	<b>3,970,807</b>	<b>617,725</b>	<b>18</b>
<b>Expense</b>							
55831 - Bank Charges	248,628	248,628	232,202	257,142	257,142	8,514	3
<b>55 - Other Operating Expenses and Services</b>	<b>248,628</b>	<b>248,628</b>	<b>232,202</b>	<b>257,142</b>	<b>257,142</b>	<b>8,514</b>	<b>3</b>
57319 - Interfund Trans Out (75 to 81)	3,104,454	3,104,454	2,745,535	3,897,588	3,897,588	793,134	26
<b>57 - Other Outgo</b>	<b>3,104,454</b>	<b>3,104,454</b>	<b>2,745,535</b>	<b>3,897,588</b>	<b>3,897,588</b>	<b>793,134</b>	<b>26</b>
<b>Expense</b>	<b>3,353,082</b>	<b>3,353,082</b>	<b>2,977,737</b>	<b>4,154,730</b>	<b>4,154,730</b>	<b>801,648</b>	<b>24</b>
<b>75 - Trust Fund OPEB</b>	<b>1,533,263</b>		<b>(11,388,574)</b>	<b>(183,923)</b>	<b>(183,923)</b>	<b>(183,923)</b>	
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			49,605,222		38,216,648		
<i>Ending Fund Balance, June 30<sup>th</sup></i>			38,216,648		38,032,725		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 81 - L/T Debt. - Retiree Benefit Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
48853 - Retail Center Lease Revenue	593,782	593,782	593,782	593,782	593,782		
48993 - Interfund Transfers In (to 81 from 75)	3,104,454	3,104,454	2,745,535	3,897,588	3,897,588	793,134	26
<b>48 - Revenue</b>	<b>3,698,236</b>	<b>3,698,236</b>	<b>3,339,317</b>	<b>4,491,370</b>	<b>4,491,370</b>	<b>793,134</b>	<b>21</b>
<b>Income</b>	<b>3,698,236</b>	<b>3,698,236</b>	<b>3,339,317</b>	<b>4,491,370</b>	<b>4,491,370</b>	<b>793,134</b>	<b>21</b>
<b>Expense</b>							
53710 - Retiree Benefit - Inst	3,104,454	3,104,454	2,745,535	3,297,588	3,897,588	793,134	26
<b>53 - Employee Benefits</b>	<b>3,104,454</b>	<b>3,104,454</b>	<b>2,745,535</b>	<b>3,297,588</b>	<b>3,897,588</b>	<b>793,134</b>	<b>26</b>
57326 - Interfund Trans Out (81 to 85)	593,782	593,782	593,782	1,193,782	593,782		
<b>57 - Other Outgo</b>	<b>593,782</b>	<b>593,782</b>	<b>593,782</b>	<b>1,193,782</b>	<b>593,782</b>		
<b>Expense</b>	<b>3,698,236</b>	<b>3,698,236</b>	<b>3,339,317</b>	<b>4,491,370</b>	<b>4,491,370</b>	<b>793,134</b>	<b>21</b>
<b>81 - L/T Debt. - Retiree Benefit Fund</b>							
Beginning Fund Balance, July 1 <sup>st</sup>				0		0	
Ending Fund Balance, June 30 <sup>th</sup>				0		0	

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

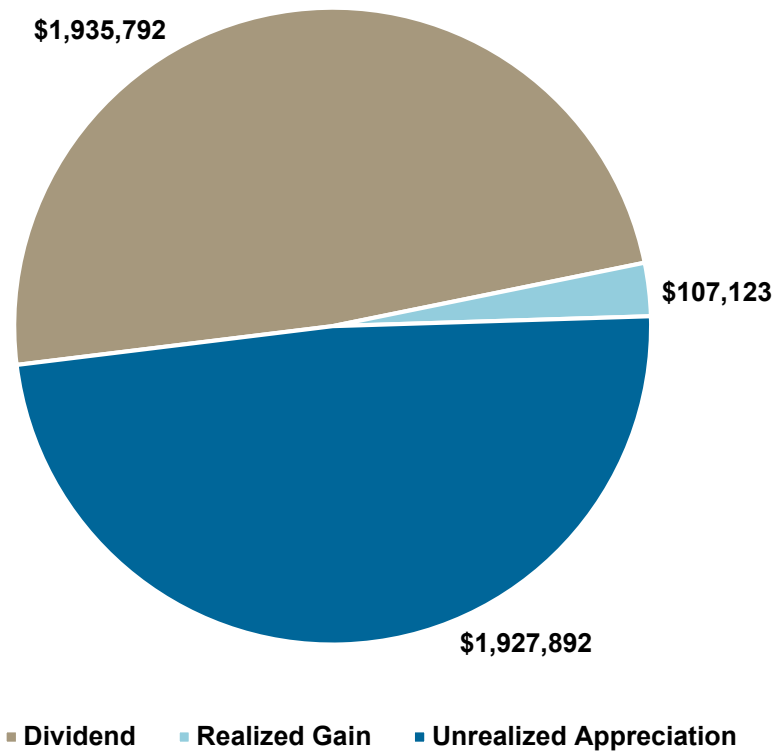
### General Revenue and Expenditure Activity

85 - L/T Debt - OPEB

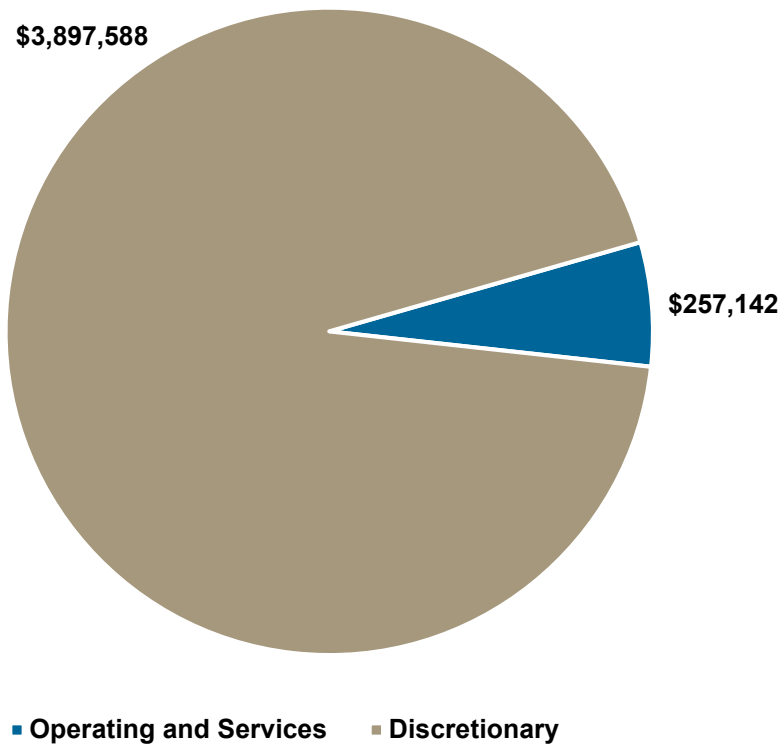
	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue							
489 - Other Financing Sources	2,477,542	2,477,542	2,462,412	2,659,486	2,659,486	181,944	7
<b>48 - Revenue</b>	<b>2,477,542</b>	<b>2,477,542</b>	<b>2,462,412</b>	<b>2,659,486</b>	<b>2,659,486</b>	<b>181,944</b>	<b>7</b>
<b>Income</b>	<b>2,477,542</b>	<b>2,477,542</b>	<b>2,462,412</b>	<b>2,659,486</b>	<b>2,659,486</b>	<b>181,944</b>	<b>7</b>
<b><u>Expense</u></b>							
<b><u>57 - Other Outgo</u></b>							
571 - Debt Retirement	2,477,542	2,477,542	2,462,412	2,659,486	2,659,486	181,944	7
<b>57 - Other Outgo</b>	<b>2,477,542</b>	<b>2,477,542</b>	<b>2,462,412</b>	<b>2,659,486</b>	<b>2,659,486</b>	<b>181,944</b>	<b>7</b>
<b>Expense</b>	<b>2,477,542</b>	<b>2,477,542</b>	<b>2,462,412</b>	<b>2,659,486</b>	<b>2,659,486</b>	<b>181,944</b>	<b>7</b>
<b>85 - L/T Debt - OPEB</b>							
Beginning Fund Balance, July 1st			0		0		
Ending Fund Balance, June 30th			0		0		



Revenue



Expenses





SAN JOSÉ • EVERGREEN  
Community College District

# 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 are used exclusively for the retirement of the debt associated with the bonds.

Currently, estimated Bond Measure End Year for F83 associated with Measure I is scheduled to be fully paid in 2022; F84 associated with Measure G-2004 is scheduled to be fully paid in 2032; F86 associated with Measure G-2010 is scheduled to be fully paid in 2041; and F87 associated with Measure X, is scheduled to be fully paid after 2045.

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

84 - L/T Debt - G.O. Bond Fd - Meas G 2004

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
48672 - Secured Homeowners Exempt	88,765	88,765	77,781	91,872	80,504	(8,262)	(9)
48811 - Secured Property Tax Revenues	19,586,799	19,586,799	20,285,651	21,905,088	20,813,537	1,226,738	6
48812 - Supplemental Secured Prop. Tax	419,358	419,358	521,965	434,036	540,234	120,876	29
48813 - Unsecured Roll Property Taxes	706,000	706,000	881,739	850,722	792,000	86,000	12
48860 - Interest	19,000	19,000	87,774	34,885	53,000	34,000	179
<b>48 - Revenue</b>	<b>20,819,923</b>	<b>20,819,923</b>	<b>21,854,911</b>	<b>23,316,603</b>	<b>22,279,275</b>	<b>1,459,352</b>	<b>7</b>
<b>Income</b>	<b>20,819,923</b>	<b>20,819,923</b>	<b>21,854,911</b>	<b>23,316,603</b>	<b>22,279,275</b>	<b>1,459,352</b>	<b>7</b>
<b>Expense</b>							
57110 - Bond Redemption	14,486,000	14,486,000	14,486,000	18,740,000	18,740,000	4,254,000	29
57120 - Bond Interest Charges	5,006,902	5,006,902	5,006,902	4,281,344	4,281,344	(725,558)	(14)
57130 - Other Payment	9,000	9,000	6,160	9,000	9,500	500	6
<b>57 - Other Outgo</b>	<b>19,501,902</b>	<b>19,501,902</b>	<b>19,499,062</b>	<b>23,030,344</b>	<b>23,030,844</b>	<b>3,528,942</b>	<b>18</b>
<b>Expense</b>	<b>19,501,902</b>	<b>19,501,902</b>	<b>19,499,062</b>	<b>23,030,344</b>	<b>23,030,844</b>	<b>3,528,942</b>	<b>18</b>
<b>84 - L/T Debt - G.O. Bond Fd - Meas G 2004</b>	<b>1,318,020</b>	<b>1,318,020</b>	<b>2,355,848</b>	<b>286,259</b>	<b>(751,569)</b>	<b>(2,069,590)</b>	<b>(157)</b>
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			<i>19,782,519</i>	<i>21,100,539</i>	<i>22,138,367</i>		
<i>Ending Fund Balance, June 30<sup>th</sup> --- 6 months reserve</i>			<i>22,138,367</i>	<i>21,386,798</i>	<i>21,386,798</i>		



## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

86 - L/T Debt - G.O Bond Fd Meas G 2010

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
48672 - Secured Homeowners Exempt	51,909	51,909	47,092	53,726	48,740	(3,169)	(6)
48811 - Secured Property Tax Revenues	10,339,396	10,339,396	10,982,153	11,442,716	10,788,809	449,413	4
48812 - Supplemental Secured Prop. Tax	361,847	361,847	311,785	374,511	322,698	(39,149)	(11)
48813 - Unsecured Roll Property Taxes	411,000	411,000	526,854	495,647	478,000	67,000	16
48860 - Interest	14,000	14,000	33,822	14,490	22,000	8,000	57
<b>48 - Revenue</b>	<b>11,178,152</b>	<b>11,178,152</b>	<b>11,901,706</b>	<b>12,381,090</b>	<b>11,660,247</b>	<b>482,095</b>	<b>4</b>
<b>Income</b>	<b>11,178,152</b>	<b>11,178,152</b>	<b>11,901,706</b>	<b>12,381,090</b>	<b>11,660,247</b>	<b>482,095</b>	<b>4</b>
<b>Expense</b>							
57110 - Bond Redemption	5,484,000	5,484,000	5,484,000	5,200,000	5,200,000	(284,000)	(5)
57120 - Bond Interest Charges	6,804,514	6,804,514	6,804,514	6,681,731	6,681,731	(122,783)	(2)
57130 - Other Payment	7,500	7,500	8,970	8,000	9,500	2,000	27
<b>57 - Other Outgo</b>	<b>12,296,014</b>	<b>12,296,014</b>	<b>12,297,484</b>	<b>11,889,731</b>	<b>11,891,231</b>	<b>(404,783)</b>	<b>(3)</b>
<b>Expense</b>	<b>12,296,014</b>	<b>12,296,014</b>	<b>12,297,484</b>	<b>11,889,731</b>	<b>11,891,231</b>	<b>(404,783)</b>	<b>(3)</b>
<b>86 - L/T Debt - G.O Bond Fd Meas G 2010</b>	<b>(1,117,862)</b>	<b>(1,117,862)</b>	<b>(395,779)</b>	<b>491,360</b>	<b>(230,984)</b>	<b>886,878</b>	<b>(79)</b>
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			<i>9,706,266</i>	<i>8,588,144</i>	<i>9,310,487</i>		
<i>Ending Fund Balance, June 30<sup>th</sup> --- 6 months reserve</i>			<i>9,310,487</i>	<i>9,079,504</i>	<i>9,079,503</i>		

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 87 - L/T Debt - GO Bond Measure X

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
48672 - Secured Homeowners Exempt	138,621	138,621	121,391	143,472	125,640	(12,981)	(9)
48811 - Secured Property Tax Revenues	26,638,100	26,638,100	27,544,029	27,856,423	25,961,726	(676,374)	(3)
48812 - Supplemental Secured Prop. Tax	445,479	445,479	815,732	461,071	844,283	398,804	90
48813 - Unsecured Roll Property Taxes	1,105,000	1,105,000	1,362,912	1,325,416	1,240,000	135,000	12
48860 - Interest	77,000	77,000	150,944	79,695	101,000	24,000	31
<b>48 - Revenue</b>	<b>28,404,200</b>	<b>28,404,200</b>	<b>29,995,009</b>	<b>29,866,077</b>	<b>28,272,649</b>	<b>(131,552)</b>	<b>(0)</b>
<b>Income</b>	<b>28,404,200</b>	<b>28,404,200</b>	<b>29,995,009</b>	<b>29,866,077</b>	<b>28,272,649</b>	<b>(131,552)</b>	<b>(0)</b>
<b>Expense</b>							
57110 - Bond Redemption	20,845,000	20,845,000	20,845,000	23,260,000	23,260,000	2,415,000	12
57120 - Bond Interest Charges	13,340,270	13,340,270	13,340,270	12,703,448	12,703,448	(636,822)	(5)
57130 - Other Payment	6,000	6,000	4,380	7,000	6,000		
<b>57 - Other Outgo</b>	<b>34,191,270</b>	<b>34,191,270</b>	<b>34,189,650</b>	<b>35,970,448</b>	<b>35,969,448</b>	<b>1,778,178</b>	<b>5</b>
<b>Expense</b>	<b>34,191,270</b>	<b>34,191,270</b>	<b>34,189,650</b>	<b>35,970,448</b>	<b>35,969,448</b>	<b>1,778,178</b>	<b>5</b>
<b>87 - L/T Debt - GO Bond Measure X</b>	<b>(5,787,070)</b>	<b>(5,787,070)</b>	<b>(4,194,641)</b>	<b>(6,104,371)</b>	<b>(7,696,799)</b>	<b>(1,909,730)</b>	<b>33</b>
<i>Beginning Fund Balance, July 1<sup>st</sup></i>			35,573,241	29,786,171	31,378,600		
<i>Ending Fund Balance, June 30<sup>th</sup> --- 6 months reserve</i>			31,378,600	23,681,800	23,681,801		



SAN JOSÉ • EVERGREEN  
Community College District

# SPECIAL REVENUE FUNDS





## Child Development Fund 33

The Child Development Fund represents the operation of the San Jose City Collegé'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 2021-2011 by \$211,902. Beginning in FY 2012-2013, revenues and expenditures primarily represented a pass-through to a third party to continue providing 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. Due to COVID-19, SJCC does not anticipate opening in FY 2022-2023 in the midst of the pandemic.

## 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 2022-2023 is due to the Shelter in Place order, which resulted in decreased revenue. In addition, an inter-fund transfer from Fund 10 was made to cover the deficit. For FY 2022-2023, revenues are budgeted the same as last year. Due to COVID-19, the deficit is expected to be parallel to last year's deficit.

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

#### 33 - Child Development Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT-REV)	% INCREASE (DECREASE)
<b>Income</b>							
486 - State Revenue	523,138	523,138		523,138	523,138		
<b>48 - Revenue</b>	<b>523,138</b>	<b>523,138</b>		<b>523,138</b>	<b>523,138</b>		
<b>Income</b>	<b>523,138</b>	<b>523,138</b>		<b>523,138</b>	<b>523,138</b>		
<b>Expense</b>							
551 - Personal Services	523,138	523,138		523,138	523,138		
<b>55 - Other Operating Expenses and Services</b>	<b>523,138</b>	<b>523,138</b>		<b>523,138</b>	<b>523,138</b>		
<b>Expense</b>	<b>523,138</b>	<b>523,138</b>		<b>523,138</b>	<b>523,138</b>		
<b>33 - Child Development Fund</b>							
<i>Beginning Fund Balance, July 1<sup>st</sup></i>						0	
<i>Ending Fund Balance, June 30<sup>th</sup></i>						0	

# SPECIAL REVENUE FUNDS

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

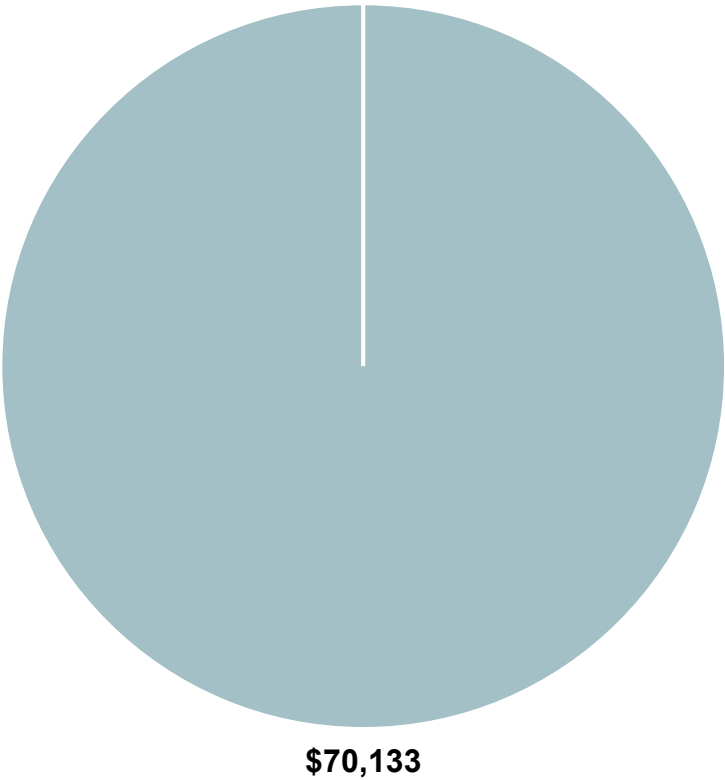
### FY 2022-2023 Adopted Budget

### General Revenue and Expenditure Activity

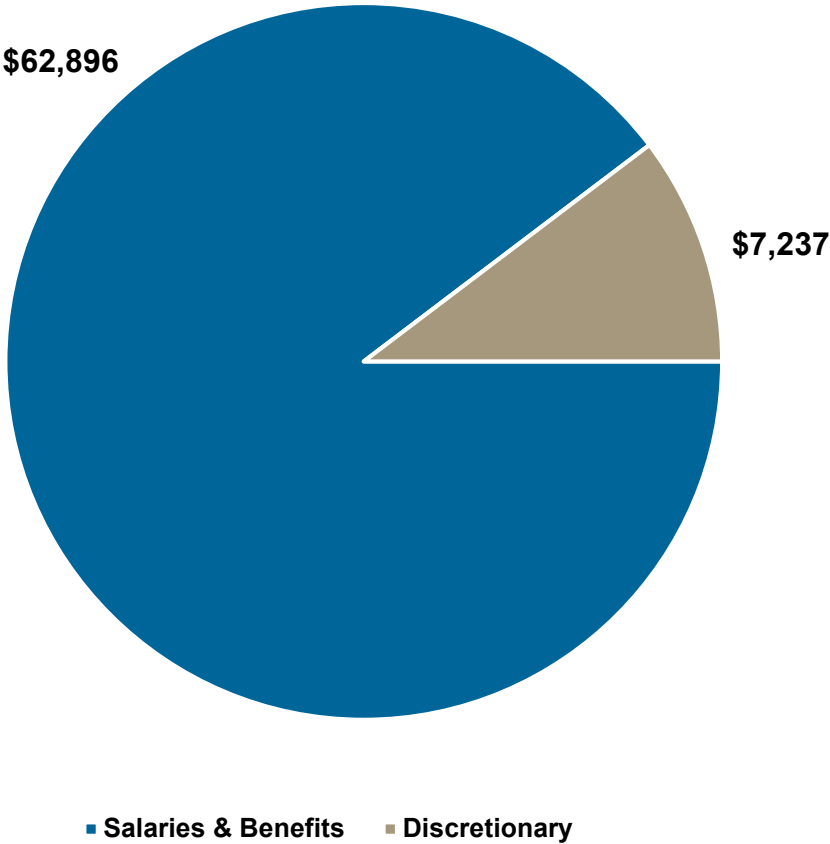
#### 70 - Cafeteria Fund

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 REVISED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
488 - Local Revenue	37,500	37,500	167	37,500	37,500		
489 - Other Financing Sources	33,741	33,741	56,154	32,633	32,633	(1,108)	(3)
<b>48 - Revenue</b>	<b>71,241</b>	<b>71,241</b>	<b>56,321</b>	<b>70,133</b>	<b>70,133</b>	<b>(1,108)</b>	<b>(2)</b>
<b>Income</b>	<b>71,241</b>	<b>71,241</b>	<b>56,321</b>	<b>70,133</b>	<b>70,133</b>	<b>(1,108)</b>	<b>(2)</b>
<b>Expense</b>							
521 - Noninstructional Sal., Reg Full-time Sch	35,753	35,753	33,012	38,571	38,571	2,818	8
523 - Noninstructional Sal., Non-reg Full-time			106				
<b>52 - Classified Salaries</b>	<b>35,753</b>	<b>35,753</b>	<b>33,118</b>	<b>38,571</b>	<b>38,571</b>	<b>2,818</b>	<b>8</b>
532 - PERS	8,191	8,191	7,563	9,796	9,786	1,595	19
533 - OASDI/Medicare	2,734	2,734	2,533	2,950	2,950	216	8
534 - Health & Welfare	16,285	16,285	9,659	10,476	10,812	(5,473)	(34)
535 - State Unemployment Insurance	178	178	187	193	251	73	41
536 - Workers Compensation	600	600	555	647	526	(74)	(12)
<b>53 - Employee Benefits</b>	<b>27,988</b>	<b>27,988</b>	<b>20,498</b>	<b>24,062</b>	<b>24,325</b>	<b>(3,663)</b>	<b>(13)</b>
543 - Non-Instructional Supplies	2,500	2,500		2,500	2,500		
<b>54 - Supplies and Materials</b>	<b>2,500</b>	<b>2,500</b>		<b>2,500</b>	<b>2,500</b>		
551 - Personal Services	5,000	5,000	2,705	5,000	4,737	(263)	(5)
<b>55 - Other Operating Expenses and Services</b>	<b>5,000</b>	<b>5,000</b>	<b>2,705</b>	<b>5,000</b>	<b>4,737</b>	<b>(263)</b>	<b>(5)</b>
<b>Expense</b>	<b>71,241</b>	<b>71,241</b>	<b>56,321</b>	<b>70,133</b>	<b>70,133</b>	<b>(1,108)</b>	<b>(2)</b>
<b>70 - Cafeteria Fund</b>							
Beginning Fund Balance, July 1 <sup>st</sup>			0		0		
Ending Fund Balance, June 30 <sup>th</sup>			0		0		

Revenue



Expenses

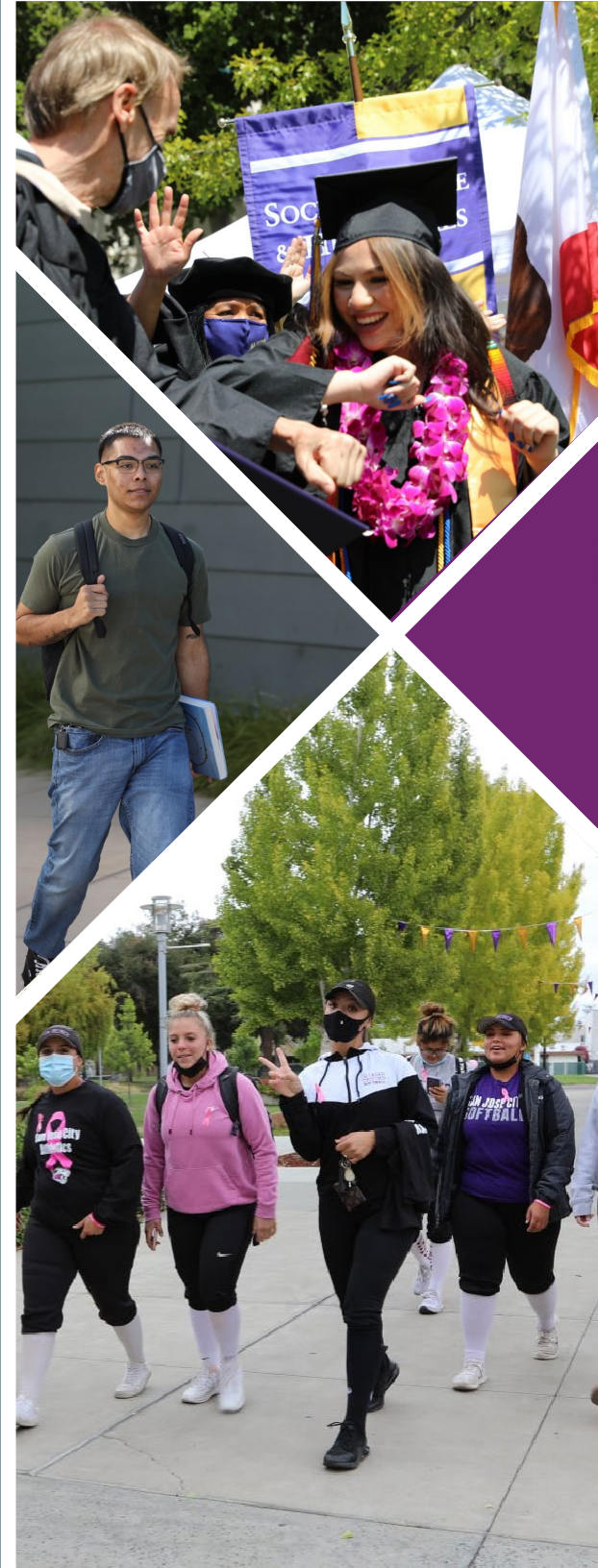






SAN JOSÉ · EVERGREEN  
Community College District

# APPENDICES



# BUDGET ASSUMPTIONS

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### BUDGET ASSUMPTIONS

	FY 2021-2022 ADOPTED BUDGET	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	FY 2023-2024 ESTIMATED ASSUMPTIONS	FY 2024-2025 ESTIMATED ASSUMPTIONS
<b>REVENUES</b>					
STATE APPORTIONMENT					
INFLATION FACTOR	5.07%	5.33%	6.56%	3.50%	3.50%
GROWTH (WORKLOAD REDUCTION)	1.00%	0.00%	1.00%	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 (excl. RDA)	1.83%	3.50%	3.50%	3.50%	3.50%
ENROLLMENT FEE					
RESIDENT	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
NON-RESIDENT	\$ 294	\$ 290	\$ 290	\$ 290	\$ 290
PARKING FEE					
PRIMARY TERM	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45
DAILY	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
TRANSPORTATION	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11
HEALTH FEE	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21
LOTTERY INCOME/ESTIMATED FTES	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228

# BUDGET ASSUMPTIONS

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### BUDGET ASSUMPTIONS

	FY 2021-2022 ADOPTED BUDGET	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	FY 2023-2024 ESTIMATED ASSUMPTIONS	FY 2024-2025 ESTIMATED ASSUMPTIONS
<b>EXPENDITURES</b>					
STEP AND COLUMN INCREASE					
CERTIFICATED	0.90%	0.90%	0.90%	0.90%	0.90%
CLASSIFIED	0.70%	0.70%	0.70%	0.70%	0.70%
ADJUNCT BASE ADJUSTMENT	4.00%	3.00%	3.00%	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)	\$100,996	\$104,026	\$104,026	\$104,026	\$104,026
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)	\$111,096	\$114,429	\$114,429	\$114,429	\$114,429
CLASSIFIED					
CLASSIFICATION	Step 1 of Range Blue Cross	Step 1 of Range Blue Cross	Step 1 of Range Blue Cross	Step 1 of Range Blue Cross	Step 1 of Range Blue Cross
MEDICAL	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)	\$76,606	\$81,448	\$81,448	\$81,448	\$81,448



# BUDGET ASSUMPTIONS

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### BUDGET ASSUMPTIONS

	FY 2021-2022 ADOPTED BUDGET	FY 2022-2023 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	FY 2023-2024 ESTIMATED ASSUMPTIONS	FY 2024-2025 ESTIMATED ASSUMPTIONS
NEGOTIATED SETTLEMENT - CONTRACTUAL OBLIGATION					
CERTIFICATED SALARIES - FULL TIME	0.00%	0.00%	0.00%	0.00%	0.00%
CERTIFICATED SALARIES - PART TIME	0.00%	0.00%	0.00%	0.00%	0.00%
CLASSIFIED SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
MANAGEMENT SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
EXECUTIVE SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
HEALTH AND WELFARE PREMIUMS (CHANGE)					
BLUE CROSS	0.40%	0.40%	4.92%	2.66%	2.66%
KAISER	0.20%	0.20%	1.75%	0.98%	0.98%
DENTAL	0.00%	0.00%	0.00%	0.00%	0.00%
VISION	0.00%	0.00%	0.00%	0.00%	0.00%
EMPLOYEE ASSISTANCE PROGRAM	N/A	N/A	N/A	N/A	N/A
LONG TERM DISABILITY	0.00%	0.00%	0.00%	0.00%	0.00%
LIFE INSURANCE	0.00%	0.00%	0.00%	0.00%	0.00%
STATUTORY EMPLOYEE BENEFITS (RATES)					
STRS	16.92%	16.92%	19.10%	18.10%	18.10%
PERS	22.91%	25.40%	25.37%	25.90%	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	0.50%	0.20%	0.65%	0.43%	0.43%
WORKERS' COMPENSATION	1.68%	1.68%	1.36%	1.52%	1.52%
HIGH IMPACT PROGRAMS	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
ACA CADILLAC TAX (ADD'L \$)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP  
FY 2022-2023 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	380,851 35.2%	226,388 20.9%	290,989 26.9%	41,908 3.9%	113,759 10.5%	28,027 2.6%	1,081,921 100.0%
11 - Parking	0 0.0%	0 0.0%	9,159 78.7%	0 0.0%	2,483 21.3%	0 0.0%	11,642 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	3,619 100.0%	0 0.0%	0 0.0%	0 0.0%	3,619 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	3,279 19.8%	3,697 22.3%	9,567 57.8%	0 0.0%	16,542 100.0%
17 - Categorical/Grants Programs	34,425 24.7%	12,915 9.3%	71,915 51.6%	3,948 2.8%	16,136 11.6%	0 0.0%	139,339 100.0%
18 - Student Health Fees	2,915 51.9%	927 16.5%	1,770 31.5%	0 0.0%	0 0.0%	0 0.0%	5,612 100.0%
Subtotal General Funds	418,191 33.2%	240,230 19.1%	380,731 30.2%	49,553 3.9%	141,945 11.3%	28,027 2.2%	1,258,676 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,512 86.9%	0 0.0%	227 13.1%	0 0.0%	1,738 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	10,886 61.0%	0 0.0%	6,957 39.0%	0 0.0%	17,844 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	12,398 63.3%	0 0.0%	7,184 36.7%	0 0.0%	19,582 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	213 100.0%	0 0.0%	0 0.0%	0 0.0%	213 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	451 100.0%	0 0.0%	451 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	213 32.1%	0 0.0%	451 67.9%	0 0.0%	665 100.0%
<b>Total</b>	418,191 32.7%	240,230 18.8%	393,342 30.8%	49,553 3.9%	149,580 11.7%	28,027 2.2%	1,278,923 100.0%

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

As of 08/24/2022

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP  
FY 2022-2023 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	309,178 35.8%	200,789 23.2%	215,492 24.9%	33,132 3.8%	84,244 9.7%	21,633 2.5%	864,468 100.0%
11 - Parking	0 0.0%	0 0.0%	6,782 78.7%	0 0.0%	1,839 21.3%	0 0.0%	8,621 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	2,680 100.0%	0 0.0%	0 0.0%	0 0.0%	2,680 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	2,428 19.7%	2,825 22.9%	7,085 57.4%	0 0.0%	12,338 100.0%
17 - Categorical/Grants Programs	28,087 26.0%	11,455 10.6%	53,257 49.2%	3,221 3.0%	12,137 11.2%	0 0.0%	108,157 100.0%
18 - Student Health Fees	2,265 51.5%	822 18.7%	1,311 29.8%	0 0.0%	0 0.0%	0 0.0%	4,398 100.0%
Subtotal General Funds	339,530 33.9%	213,066 21.3%	281,951 28.2%	39,178 3.9%	105,305 10.5%	21,633 2.2%	1,000,663 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,119 86.9%	0 0.0%	168 13.1%	0 0.0%	1,287 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	8,062 61.0%	0 0.0%	5,152 39.0%	0 0.0%	13,214 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	9,181 63.3%	0 0.0%	5,320 36.7%	0 0.0%	14,502 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	158 100.0%	0 0.0%	0 0.0%	0 0.0%	158 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	334 100.0%	0 0.0%	334 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	158 32.1%	0 0.0%	334 67.9%	0 0.0%	492 100.0%
<b>Total</b>	339,530 33.4%	213,066 21.0%	291,291 28.7%	39,178 3.9%	110,960 10.9%	21,633 2.1%	1,015,657 100.0%

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

As of 08/24/2022

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP  
FY 2022-2023 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	71,673 33.0%	25,599 11.8%	75,496 34.7%	8,776 4.0%	29,514 13.6%	6,394 2.9%	217,453 100.0%
11 - Parking	0 0.0%	0 0.0%	2,376 78.7%	0 0.0%	644 21.3%	0 0.0%	3,020 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	939 100.0%	0 0.0%	0 0.0%	0 0.0%	939 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	851 20.2%	872 20.7%	2,482 59.0%	0 0.0%	4,205 100.0%
17 - Categorical/Grants Programs	6,338 20.3%	1,460 4.7%	18,658 59.8%	727 2.3%	3,999 12.8%	0 0.0%	31,182 100.0%
18 - Student Health Fees	650 53.6%	105 8.6%	459 37.8%	0 0.0%	0 0.0%	0 0.0%	1,215 100.0%
Subtotal General Funds	78,661 30.5%	27,164 10.5%	98,780 38.3%	10,375 4.0%	36,640 14.2%	6,394 2.5%	258,013 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	392 86.9%	0 0.0%	59 13.1%	0 0.0%	451 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	2,824 61.0%	0 0.0%	1,805 39.0%	0 0.0%	4,629 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	3,217 63.3%	0 0.0%	1,864 36.7%	0 0.0%	5,081 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	55 100.0%	0 0.0%	0 0.0%	0 0.0%	55 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	117 12.5%	0 0.0%	117 12.5%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	55 32.1%	0 0.0%	117 67.9%	0 0.0%	172 100.0%
<b>Total</b>	78,661 29.9%	27,164 10.3%	102,052 38.8%	10,375 3.9%	38,621 14.7%	6,394 2.4%	263,266 100.0%

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

As of 08/24/2022

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP

FY 2022-2023 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	244,135 42.7%	145,120 25.4%	111,919 19.6%	16,118 2.8%	43,753 7.7%	10,779 1.9%	571,825 100.0%
11 - Parking	0 0.0%	0 0.0%	3,523 78.7%	0 0.0%	955 21.3%	0 0.0%	4,478 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,392 100.0%	0 0.0%	0 0.0%	0 0.0%	1,392 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	1,261 19.8%	1,422 22.3%	3,680 57.8%	0 0.0%	6,362 100.0%
17 - Categorical/Grants Programs	22,067 33.6%	8,279 12.6%	27,660 42.1%	1,518 2.3%	6,206 9.4%	0 0.0%	65,731 100.0%
18 - Student Health Fees	1,869 59.4%	594 18.9%	681 21.7%	0 0.0%	0 0.0%	0 0.0%	3,144 100.0%
Subtotal General Funds	268,071 41.1%	153,994 23.6%	146,435 22.4%	19,059 2.9%	54,594 8.4%	10,779 1.7%	652,932 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	581 86.9%	0 0.0%	87 13.1%	0 0.0%	669 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	4,187 61.0%	0 0.0%	2,676 39.0%	0 0.0%	6,863 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	4,768 63.3%	0 0.0%	2,763 36.7%	0 0.0%	7,532 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	82 100.0%	0 0.0%	0 0.0%	0 0.0%	82 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	174 100.0%	0 0.0%	174 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	82 32.1%	0 0.0%	174 67.9%	0 0.0%	256 100.0%
<b>Total</b>	268,071 40.6%	153,994 23.3%	151,285 22.9%	19,059 2.9%	57,531 8.7%	10,779 1.6%	660,719 100.0%

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

As of 08/24/2022

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP  
FY 2022-2023 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	198,191 42.8%	128,711 27.8%	82,882 17.9%	12,743 2.8%	32,402 7.0%	8,320 1.8%	463,248 100.0%
11 - Parking	0 0.0%	0 0.0%	2,609 78.7%	0 0.0%	707 21.3%	0 0.0%	3,316 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,031 100.0%	0 0.0%	0 0.0%	0 0.0%	1,031 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	934 19.7%	1,087 22.9%	2,725 57.4%	0 0.0%	4,745 100.0%
17 - Categorical/Grants Programs	18,005 34.8%	7,343 14.2%	20,483 39.6%	1,239 2.4%	4,668 9.0%	0 0.0%	51,738 100.0%
18 - Student Health Fees	1,452 58.5%	527 21.2%	504 20.3%	0 0.0%	0 0.0%	0 0.0%	2,483 100.0%
Subtotal General Funds	217,647 41.3%	136,581 25.9%	108,443 20.6%	15,068 2.9%	40,502 7.7%	8,320 1.6%	526,561 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	431 86.9%	0 0.0%	65 13.1%	0 0.0%	495 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	3,101 61.0%	0 0.0%	1,982 39.0%	0 0.0%	5,082 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	3,531 63.3%	0 0.0%	2,046 36.7%	0 0.0%	5,578 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	61 100.0%	0 0.0%	0 0.0%	0 0.0%	61 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	129 100.0%	0 0.0%	129 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	61 32.1%	0 0.0%	129 67.9%	0 0.0%	189 100.0%
<b>Total</b>	217,647 40.9%	136,581 25.7%	112,035 21.0%	15,068 2.8%	42,677 8.0%	8,320 1.6%	532,328 100.0%

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

As of 08/24/2022

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP  
FY 2022-2023 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	45,944 42.3%	16,410 15.1%	29,037 26.7%	3,375 3.1%	11,352 10.5%	2,459 2.3%	108,577 100.0%
11 - Parking	0 0.0%	0 0.0%	914 78.7%	0 0.0%	248 21.3%	0 0.0%	1,162 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	361 100.0%	0 0.0%	0 0.0%	0 0.0%	361 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	327 20.2%	335 20.7%	955 59.0%	0 0.0%	1,617 100.0%
17 - Categorical/Grants Programs	4,063 29.0%	936 6.7%	7,176 51.3%	280 2.0%	1,538 11.0%	0 0.0%	13,993 100.0%
18 - Student Health Fees	417 63.1%	67 10.2%	177 26.7%	0 0.0%	0 0.0%	0 0.0%	661 100.0%
Subtotal General Funds	50,424 39.9%	17,413 13.8%	37,992 30.1%	3,990 3.2%	14,092 11.2%	2,459 1.9%	126,371 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	151 86.9%	0 0.0%	23 13.1%	0 0.0%	173 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	1,086 61.0%	0 0.0%	694 39.0%	0 0.0%	1,781 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	1,237 63.3%	0 0.0%	717 36.7%	0 0.0%	1,954 100.0%
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%	45 100.0%	0 0.0%	45 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	21 32.1%	0 0.0%	45 67.9%	0 0.0%	66 100.0%
<b>Total</b>	50,424 39.3%	17,413 13.6%	39,251 30.6%	3,990 3.1%	14,854 11.6%	2,459 1.9%	128,391 100.0%

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

As of 08/24/2022



# APPORTIONMENT

FY21-22 Apportionment	Base FTES ( Funded) FY 20/21	Est. 0.00% Growth	Funded FTES ( Funded) FY21/22	Fund Rate FY20/21	FY21/22 Funding
Credit	12,266.83	0.00	12,266.83	\$4,231.17	51,903,030
Special Admit Credit	0.00	0.00		\$5,932.57	0
Non-Credit	277.78	2.78	277.78	\$3,552.03	986,682
<b>Total</b>	<b>12,544.61</b>	<b>2.78</b>	<b>12,544.61</b>		<b>52,889,712</b>
<b>FY21-22</b>					
FTES Allocation	52,889,712				
CCCCO Adjustment	450,368				
Basic Allocation	8,501,218 (Per State Apportionment 6/20/2022_ Exh. C))				
Supplemental Allocation	13,545,469 (Per State Apportionment 6/20/2022_ Exh. C))				
Student Success Allocation	8,522,239 (Per State Apportionment 6/20/2022_ Exh. C))				
State General Apportionment	753,899 (Per State Apportionment 3/15/2022_ Exh. A))				
<b>Total Revenue Entitlement</b>	<b>84,662,905</b>				
Property Taxes (excluding RDA)	110,998,779 (3.44% increase over last year)				
RDA Property Taxes	12,163,389				
Education Protection Account (Prop 55)	1,254,461				
Student Enrollment Fee	4,892,359 (conservative number less 2% )				
<b>Total Estimated Local/Prop 30 Revenue</b>	<b>117,145,599</b>				
<b>Excess Funds Over Revenue Entitlement</b>	<b>32,482,694</b>				

FY22-23 Apportionment	Base FTES ( 3 Yr Avg.) FY 21/22	Est. 1.00% Growth	Est. Funded FTES ( 3 Yr Avg.) FY22/23	Est. Fund Rate 6.56% Inflation	FY22/23 Funding
Credit	12,266.83	122.67	12,266.83	\$4,508.73	55,307,868
Special Admit Credit	0.00	0.00	0.00	\$6,321.74	0
Non-Credit	277.78	2.78	277.78	\$3,785.04	1,051,409
<b>Total</b>	<b>12,544.61</b>	<b>125.45</b>	<b>12,544.61</b>		<b>56,359,277</b>
<b>FY22-23</b>					
FTES Allocation	56,359,277				
Basic Allocation	8,501,218 (Based upon Prior Year)				
Supplemental Allocation	13,545,469 (Based upon Prior Year)				
Student Success Allocation	8,522,239 (Based upon Prior Year)				
State General Apportionment	803,355 (Per State Apportionment 7/15/2022_ Exh. A))				
<b>Total Revenue Entitlement</b>	<b>87,731,558</b>				
Est. Property Taxes	116,178,000 (4.67% increase over last year)				
Est. RDA Property Taxes	12,163,425				
Est. Education Protection Account (Prop 55)	1,254,461 (Based upon Prior Year)				
Est. Student Enrollment Fee	5,063,592 (3.50% increase over last year)				
<b>Total Estimated Local/Prop 30 Revenue</b>	<b>122,496,053</b>				
<b>Excess Funds Over Revenue Entitlement</b>	<b>34,764,494</b>				

# APPORTIONMENT

FY23-24 Apportionment	Base FTES ( 3 Yr Avg.) FY 22/23	Est. 1.00% Growth	Est. Funded FTES ( 3 Yr Avg.) FY23/24	Est. Fund Rate 3.5% Inflation	FY23/24 Funding
Credit	12,266.83	122.67	12,266.83	\$4,666.54	57,243,644
Special Admit Credit	0.00	0.00	0.00	\$6,543.00	0
Non-Credit	277.78	2.78	277.78	\$3,917.52	1,088,208
<b>Total</b>	<b>12,544.61</b>	<b>125.45</b>	<b>12,544.61</b>		<b>58,331,852</b>
<b>FY23-24</b>					
FTES Allocation	58,331,852				
Basic Allocation	8,501,218	(Based upon Prior Year)			
Supplemental Allocation	13,545,469	(Based upon Prior Year)			
Student Success Allocation	8,522,239	(Based upon Prior Year)			
State General Apportionment	803,355	(Based upon Prior Year)			
<b>Total Revenue Entitlement</b>	<b>89,704,133</b>				
Estimated Property Taxes	120,244,230	(3.50% increase over last year)			
Est. RDA Property Taxes	12,589,145	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,254,461	(Based upon Prior Year)			
Est. Student Enrollment Fee	5,240,817	(3.50% increase over last year)			
<b>Total Estimated Local/Prop 30 Revenue</b>	<b>126,739,508</b>				
<b>Excess Funds Over Revenue Entitlement</b>	<b>37,035,375</b>				
FY24-25 Apportionment	Base FTES ( 3 Yr Avg.) FY23/24	Est. 1.00% Growth	Est. Funded FTES ( 3 Yr Avg.) FY22/23	Est. Fund Rate 3.5% Inflation	FY22/23 Funding
Credit	12,266.83	122.67	12,266.83	\$4,829.87	59,247,171
Special Admit Credit	0.00	0.00	0.00	\$6,772.01	0
Non-Credit	277.78	2.78	277.78	\$4,054.63	1,126,295
<b>Total</b>	<b>12,544.61</b>	<b>125.45</b>	<b>12,544.61</b>		<b>60,373,467</b>
<b>FY24-25</b>					
FTES Allocation	60,373,467				
Basic Allocation	8,501,218	(Based upon Prior Year)			
Supplemental Allocation	13,545,469	(Based upon Prior Year)			
Student Success Allocation	8,522,239	(Based upon Prior Year)			
State General Apportionment	803,355	(Based upon Prior Year)			
<b>Total Revenue Entitlement</b>	<b>91,745,748</b>				
Estimated Property Taxes	124,452,778	(3.50% increase over last year)			
Est. RDA Property Taxes	13,029,765	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,254,461	(Based upon Prior Year)			
Est. Student Enrollment Fee	5,424,246	(3.50% increase over last year)			
<b>Total Estimated Local/Prop 30 Revenue</b>	<b>131,131,485</b>				
<b>Excess Funds Over Revenue Entitlement</b>	<b>39,385,737</b>				

# PROPERTY TAX REPORT

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

Fund 10 Property Taxes - FY 22/23 Projection

Property Tax Report Dated: 8/26/2022 Report

Update Date: 8/26/2022

### Historical Review and Basis for Future Budgeting

#### Property Taxes

Description		FY 09-10	FY19-20	FY 20-21	FY 21-22	Projection FY 22-23	Projection FY 23-24	Projection FY 24-25
Secured HOPTR	10-99-9999-00000-48672	\$ 498,333	\$ 415,287	\$ 406,020	\$ 399,610	\$ 391,000	\$ 404,685	\$ 418,849
Secured Roll	10-99-9999-00000-48811	\$ 56,838,753	\$ 90,361,326	\$ 94,970,897	\$ 99,532,439	\$ 105,997,000	\$ 109,706,895	\$ 113,546,636
Unitary & Railroad	10-99-9999-35801/35802-48811	\$ 724,386	\$ 981,002	\$ 993,845	\$ 1,066,073	\$ 1,136,000	\$ 1,175,760	\$ 1,216,912
Supplemental	10-99-9999-00000-48812	\$ 964,017	\$ 2,681,455	\$ 3,752,252	\$ 3,360,012	\$ 2,352,000	\$ 2,434,320	\$ 2,519,521
Unsecured	10-99-9999-00000-48813	\$ 5,577,563	\$ 6,873,915	\$ 7,188,631	\$ 6,640,645	\$ 6,302,000	\$ 6,522,570	\$ 6,750,860
<b>Sub-Total</b>		<b>\$ 64,908,349</b>	<b>\$ 101,312,985</b>	<b>\$ 107,311,645</b>	<b>\$ 110,998,779</b>	<b>\$ 116,178,000</b>	<b>\$ 120,244,230</b>	<b>\$ 124,452,778</b>
Overall % Changed compared to prior year		-6.00%	5.31%	5.92%	3.44%	4.67%	3.50%	3.50%

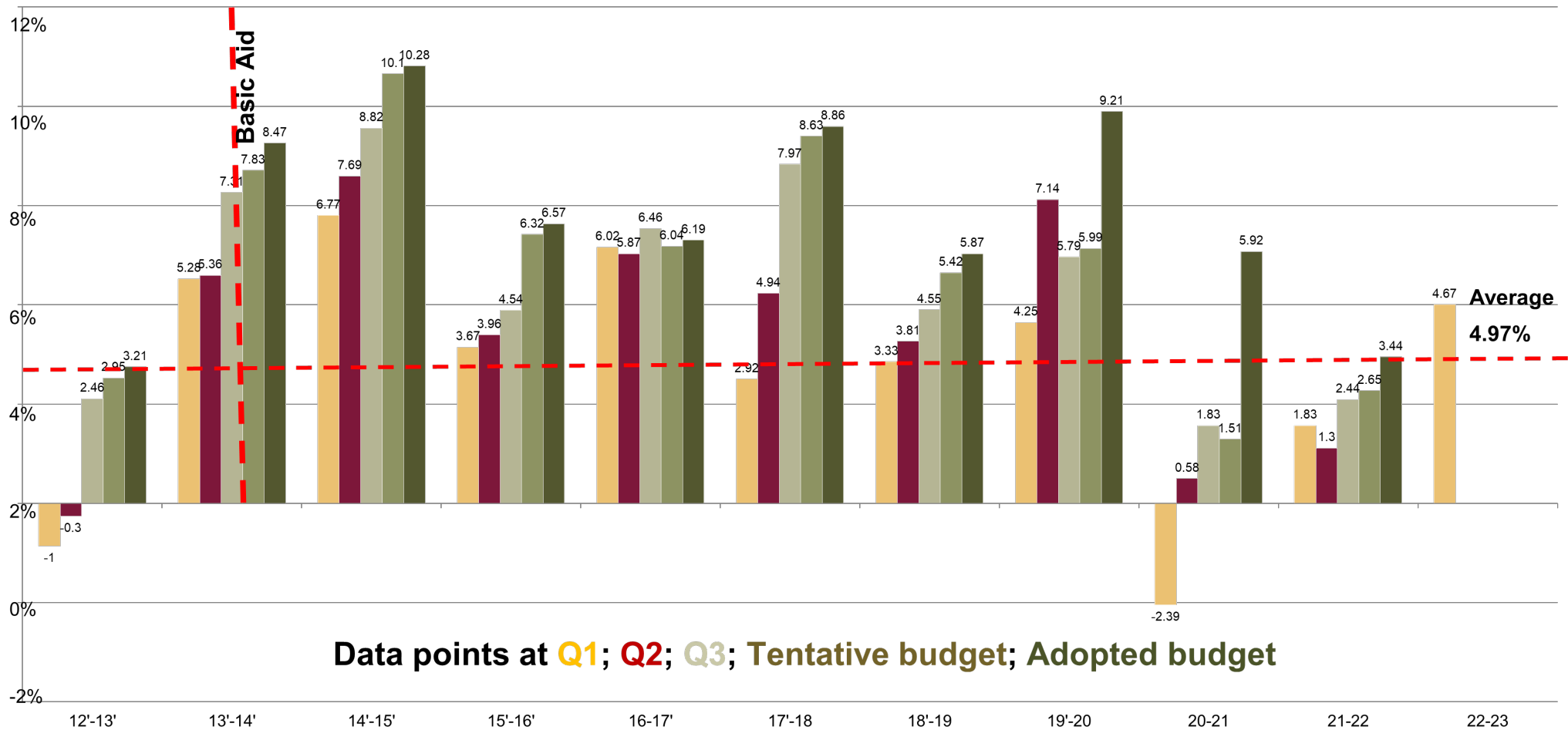
#### One-time Funding

Description		FY 09-10	FY19-20	FY 20-21	FY 21-22	Projection FY 22-23	Projection FY 23-24	Projection FY 24-25
RDA Pass-Thru (47.5% Fund 10 )	10-99-9999-35401-48818	\$ 305,296	\$ 2,450,103	\$ 2,856,776	\$ 3,155,645	\$ 3,155,425	\$ 3,265,865	\$ 3,380,170
RDA Residual	10-99-9999-00000-48819	\$ -	\$ 8,632,185	\$ 9,253,720	\$ 9,007,744	\$ 9,008,000	\$ 9,323,280	\$ 9,649,595
<b>Sub-Total</b>		<b>\$ 305,296</b>	<b>\$ 11,082,288</b>	<b>\$ 12,110,496</b>	<b>\$ 12,163,389</b>	<b>\$ 12,163,425</b>	<b>\$ 12,589,145</b>	<b>\$ 13,029,765</b>
Overall % Changed compared to prior year			-95.45%	9.28%	0.44%	0.00%	3.50%	3.50%

TOTAL Property Tax & One-Time	\$ 112,395,273	\$ 119,422,141	\$ 123,162,168	\$ 128,341,425	\$ 132,833,375	\$ 137,482,543
TOTAL % Change compared to PY	9.21%	6.25%	3.13%	4.21%	3.50%	3.50%

# COUNTY ASSESSOR'S DATA POINTS

## August 26, 2022 Tax Data Point



# PROOF OF PUBLICATION ON PUBLIC HEARING NOTICE

## San Jose Mercury News

75 E. Santa Clara St , Suite 1100  
San Jose, CA 95113  
408-920-5332

1002769

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

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

**FILE NO. 9/13/2022 Hearing**

### San Jose Mercury News

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

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

**08/29/2022**

Dated at San Jose, California  
September 7, 2022

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.

**0006694927**

### PUBLIC HEARING

A public hearing regarding the Fiscal Year 2022-2023 budget of the San Jose Evergreen Community College District will be held on September 13, 2022, at 6:15 p.m., in the District Board Room, 40 South Market Street, San Jose, CA 95113. The public is cordially invited to attend this meeting.

The budget may be inspected by the public beginning September 8, 2022, at 3:00 p.m. and thereafter between the hours of 8 a.m. and 5 p.m. Monday through Friday in the Business Office on the 6th Floor of the above address.

**SJMN #6694927: August 29, 2022**

## SAN JOSE-EVERGREEN COMMUNITY COLLEGE DISTRICT

### RESOLUTION 091322-2

**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 September 13, 2022, 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 2022- 23 fiscal appropriation limit at \$122,940,164; and be it further

**RESOLVED**, that the actual appropriation for the 2022-23 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 September 2022 by the following vote:

AYES:

NOES:

ABSENT:

I, Raúl Rodriguez, 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.

---

Raúl Rodriguez, Secretary  
San Jose/Evergreen Community College  
District Board of Trustee

California Community Colleges  
Gann Limit Worksheet  
Budget Year 2022-23

DISTRICT: **SAN JOSE-EVERGREEN**  
DATE: **August 25, 2022**

<b>I. Appropriations Limit:</b>			
<b>A. Appropriations Limit</b>			\$ 124,846,850
B. Price Factor:		<b>1.0755</b>	
C. Population factor:			
1 2020-21	Second Period Actual FTES	10,057.0300	
2 2021-22	Second Period Actual FTES	9,207.8400	
	Population Change Factor	0.9156	
	( C.2. divided by C.1.)		
<b>D. Limit adjusted by inflation and population factors</b>			\$ 122,940,164
(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			-
<b>G. Appropriations Limit</b>			\$ 122,940,164
<b>II. Appropriations Subject to Limit</b>			
A. State Aid <sup>1</sup>			\$ 3,335,719
B. State Subventions <sup>2</sup>			-
C. Local Property taxes			128,341,425
D. Estimated excess Debt Service taxes			
E. Estimated Parcel taxes, Square Foot taxes, etc.			
F. Interest on proceeds of taxes			400,000
G. Less: Costs for Unreimbursed Mandates <sup>3</sup>			
<b>H. Appropriations Subject to Limit</b>			\$ 132,077,144

Please contact Jubilee Smallwood, jsmallwood@cccco.edu, for any instructions regarding the Gann Limit.

<sup>1</sup> Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours

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

<sup>3</sup> Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.



# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

District: San Jose-Evergreen

### PART I. FULL-TIME EQUIVALENT STUDENTS

State Residents (and Nonresidents Attending Noncredit Courses)	
Attendance FTES	Factored FTES

#### Summer Intersession (Summer 2021 Only)

1. Noncredit (Parts IV.A.1 + VII.A.3)	19.32	19.32
2. Credit (Parts III.A.1 + VI.A.1)	1,068.75	1,068.75

#### Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)

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)	0.00	0.00

#### Primary Terms (Exclusive of Summer Intersession)

##### 1. Census Procedure Courses

(a) Weekly Census Contact Hours (Part II)	3,282.82	3,282.82
(b) Daily Census Contact Hours (Part III)	403.64	405.33

##### 2. Actual Hours of Attendance Procedure Courses

(a) Noncredit (Part IV.C)	81.36	81.86
(b) Credit (Part IV.D)	138.43	140.51

##### 3. Alternative Attendance Accounting Procedure Courses

(a) Weekly Census Procedure Courses (Part V)(Credit)	3,164.01	3,164.01
(b) Daily Census Procedure Courses (Part V)(Credit)	1,108.99	1,108.99
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00

#### Total FTES

Total Credit FTES	9,166.64	9,170.41
Total Noncredit FTES	100.68	101.18
Total FTES	9,267.32	9,271.59

Supplemental Information	FTES
Inservice Training Courses	0.00
Basic Skills Courses and Immigrant Education (Noncredit)	97.45
Basic Skills Courses and Immigrant Education (Credit)	299.03

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

District: San Jose-Evergreen

### PART I. FULL-TIME EQUIVALENT STUDENTS

Summer Intersession (Summer 2021 Only)

Nonresidents	
Attendance FTES	Factored FTES

1. Noncredit (Parts IV.A.1 + VII.A.3)	18.83	18.83
2. Credit (Parts III.A.1 + VI.A.1)	56.77	56.77

Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)

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)	0.00	0.00

Primary Terms (Exclusive of Summer Intersession)

1. Census Procedure Courses

(a) Weekly Census Contact Hours (Part II)	143.56	143.56
(b) Daily Census Contact Hours (Part III)	28.77	28.89

2. Actual Hours of Attendance Procedure Courses

(a) Noncredit (Part IV.C)	69.13	69.52
(b) Credit (Part IV.D)	10.09	10.23

3. Alternative Attendance Accounting Procedure Courses

(a) Weekly Census Procedure Courses (Part V)(Credit)	124.91	124.91
(b) Daily Census Procedure Courses (Part V)(Credit)	56.31	56.31
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00

Total FTES

Total Credit FTES	420.41	420.67
Total Noncredit FTES	87.96	88.35
Total FTES	508.37	509.02

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 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	44,636.08	1,637.10
2. 1st CW Extended Day	17,865.80	728.80

#### B. Second Primary Term

1. 1st CW Day	30,486.40	1,672.00
2. 1st CW Extended Day	12,746.70	586.00

#### C. Third Primary Term

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

Calculated FTES	Resident FTES	Nonresident FTES
First Period Report Part 1.C.(1)(a)	3,870.86	157.37
Second Period Report Part 1.C.(1)(a)	3,280.88	145.08
Annual Period Report Part 1.C.(1)(a)	3,282.82	143.56
ReCal Period Report Part 1.C.(1)(a)	3,282.82	143.56

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 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 2021 Only)

1. 1st CD	212,849.40	13,605.00
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#### B. Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)

1. 1st CD	0.00	0.00
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#### C. July 1 - December 31, 2021 (Exclusive of Summer Intersession)

1. 1st CD Day	95,857.20	5,027.60
2. 1st CD Extended Day	17,651.80	1,161.80

#### January 1 - April 15, 2022

3. 1st CW Day	85,771.40	6,990.70
4. 1st CW Extended Day	7,567.20	733.20

#### April 16 - June 30, 2022

5. 1st CW Day	4,698.00	1,188.20
6. 1st CW Extended Day	367.20	0.00

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	591.92	42.66
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	419.25	22.47
Second Period Report	Part 1.A.(2)	405.43	25.91
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	394.42	26.34
Annual Period Report	Part 1.A.(2)	405.43	25.91
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	403.64	28.77
ReCal Period Report	Part 1.A.(2)	405.43	25.91
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	403.64	28.77

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 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	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
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#### A. Summer Intersession Courses (Summer 2021 Only)

1. Noncredit Courses	10,142.20	9,887.70
2. Credit Courses	2,278.10	31.50

#### B. Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)

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, 2021	24,769.70	18,571.30
2. January 1 - April 15, 2022	10,603.30	4,788.00
3. April 16 - June 30, 2022	7,339.70	12,935.40

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

1. July 1 - December 31, 2021 Day	45,801.50	2,493.40
2. July 1 - December 31, 2021 Extended Day	3,057.80	1,005.00
3. January 1 - April 15, 2022 Day	14,859.50	503.00
4. January 1 - April 15, 2022 Extended Day	8,961.00	1,297.00
5. April 16 - June 30, 2022 Day	0.00	0.00
6. April 16 - June 30, 2022 Extended Day	0.00	0.00

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 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)	14.91	16.94
	Part 1.A.(2)	4.34	0.06
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	0.00	0.00
	Part 1.C.(2)(b)	0.00	0.00
Second Period Report	Part 1.A.(1)	19.19	18.97
	Part 1.A.(2)	4.34	0.06
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	49.11	38.73
	Part 1.C.(2)(b)	93.05	6.68
Annual Period Report	Part 1.A.(1)	19.32	18.83
	Part 1.A.(2)	4.34	0.06
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	81.36	69.13
	Part 1.C.(2)(b)	138.43	10.09
ReCal Period Report	Part 1.A.(1)	19.32	18.83
	Part 1.A.(2)	4.34	0.06
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	81.36	69.13
	Part 1.C.(2)(b)	138.43	10.09

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 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	47,637.00	1,630.00
2. 1st CW Extended Day	4,047.50	230.00

#### B. Second Primary Term

1. 1st CW Day	39,018.00	1,577.50
2. 1st CW Extended Day	4,218.00	310.00

#### C. Third Primary Term

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

Calculated FTES	Resident FTES	Nonresident FTES
First Period Report Part 1.C.(3)(a)	3,440.57	128.20
Second Period Report Part 1.C.(3)(a)	3,162.23	125.88
Annual Period Report Part 1.C.(3)(a)	3,164.01	124.91
ReCal Period Report Part 1.C.(3)(a)	3,164.01	124.91



# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 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	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
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#### A. Summer Intersession Courses (Summer 2021 Only)

1. 1st CD	345,962.61	16,169.60
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#### B. Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)

1. 1st CD	0.00	0.00
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#### C. July 1 - December 31, 2021 (Exclusive of Summer Intersession)

1. 1st CD Day	146,540.45	7,807.65
2. 1st CD Extended Day	17,598.50	892.50

#### January 1 - April 15, 2022

3. 1st CW Day	399,586.25	18,830.00
4. 1st CW Extended Day	18,497.00	2,030.00

#### April 16 - June 30, 2022

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)	488.47	48.10
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	651.17	35.50
Second Period Report	Part 1.A.(2)	658.98	30.80
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	1,136.97	58.50
Annual Period Report	Part 1.A.(2)	658.98	30.80
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	1,108.99	56.31
ReCal Period Report	Part 1.A.(2)	658.98	30.80
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	1,108.99	56.31

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 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	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
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#### A. Summer Intersession Courses (Summer 2021 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 2022 Prior to July 1, 2022)

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, 2021 (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, 2022

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, 2022

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

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 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)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.C.(3)(c)	0.00	0.00

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

District: San Jose-Evergreen

### PART IX. AB 540 Headcount, Special Admit FTES, Inmate FTES, and Apprenticeship 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	581
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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.

Credit FTES of Special Part-time and Full-time Students (Column 1)	Noncredit FTES of Special Part-time and Full-time Students (Column 2)	Total FTES of Special Part-Time and Full-Time Students (Column 3)	Total FTES of Special Part-Time and Full-Time Students in P.E. Courses (Column 4)	Total Reported* FTES of Special Part-Time and Full-Time Students in P.E. Courses (Column 5)	Percent of Reported* FTES of Special Part-Time and Full-Time Students in P.E. Courses (Column 5/Column 3)
0.00	0.00	0.00	0.00	0.00	0.00 %

#### 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).

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

#### Apprenticeship FTES

In the spaces provided below, please provide the total FTES generated by apprenticeship students enrolled in community college apprenticeship courses pursuant to Education Code section 79149.1.

Credit FTES of apprentices enrolled in apprenticeship courses (Column 1)	Noncredit FTES of apprentices enrolled in apprenticeship courses (Column 2)	Total FTES of apprentices enrolled in apprenticeship courses (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.

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 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
CCC000619787	MedicalAssis	Fundamentals of Health Navigation	0.00	0
CCC000606099	MedicalAssis	Fundamentals of Medical Terminology I	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
CCC000619788	MedicalAssis	Medical Law and Ethics	0.00	0
<b>Total</b>			0.00	0

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley College

### PART I. FULL-TIME EQUIVALENT STUDENTS

State Residents (and Nonresidents Attending Noncredit Courses)	
Attendance FTES	Factored FTES

#### Summer Intersession (Summer 2021 Only)

1. Noncredit (Parts IV.A.1 + VII.A.3)	4.15	4.15
2. Credit (Parts III.A.1 + VI.A.1)	611.54	611.54

#### Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)

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)	0.00	0.00

#### Primary Terms (Exclusive of Summer Intersession)

##### 1. Census Procedure Courses

(a) Weekly Census Contact Hours (Part II)	1,963.22	1,963.22
(b) Daily Census Contact Hours (Part III)	185.91	186.34

##### 2. Actual Hours of Attendance Procedure Courses

(a) Noncredit (Part IV.C)	36.16	36.43
(b) Credit (Part IV.D)	81.59	82.91

##### 3. Alternative Attendance Accounting Procedure Courses

(a) Weekly Census Procedure Courses (Part V)(Credit)	1,710.78	1,710.78
(b) Daily Census Procedure Courses (Part V)(Credit)	550.18	550.18
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00

#### Total FTES

Total Credit FTES	5,103.22	5,104.97
Total Noncredit FTES	40.31	40.58
Total FTES	5,143.53	5,145.55

Supplemental Information	FTES
Inservice Training Courses	0.00
Basic Skills Courses and Immigrant Education (Noncredit)	23.75
Basic Skills Courses and Immigrant Education (Credit)	197.76

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley College

### PART I. FULL-TIME EQUIVALENT STUDENTS

Summer Intersession (Summer 2021 Only)	Nonresidents	
	Attendance FTES	Factored FTES
1. Noncredit (Parts IV.A.1 + VII.A.3)	2.16	2.16
2. Credit (Parts III.A.1 + VI.A.1)	22.90	22.90
<b>Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)</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)	0.00	0.00
<b>Primary Terms (Exclusive of Summer Intersession)</b>		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II)	67.07	67.07
(b) Daily Census Contact Hours (Part III)	10.68	10.70
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C)	11.20	11.29
(b) Credit (Part IV.D)	2.29	2.33
3. Alternative Attendance Accounting Procedure Courses		
(a) Weekly Census Procedure Courses (Part V)(Credit)	45.48	45.48
(b) Daily Census Procedure Courses (Part V)(Credit)	20.30	20.30
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00
<b>Total FTES</b>		
Total Credit FTES	168.72	168.78
Total Noncredit FTES	13.36	13.45
Total FTES	182.08	182.23



# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley College

### 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>
<b>A. First Primary Term</b>		
1. 1st CW Day	28,882.40	790.80
2. 1st CW Extended Day	10,088.10	350.90
<b>B. Second Primary Term</b>		
1. 1st CW Day	18,865.90	780.90
2. 1st CW Extended Day	5,396.20	237.60
<b>C. Third Primary Term</b>		
1. 1st CW Day	0.00	0.00
2. 1st CW Extended Day	0.00	0.00

Calculated FTES	Resident FTES	Nonresident FTES
First Period Report Part 1.C.(1)(a)	2,413.70	77.04
Second Period Report Part 1.C.(1)(a)	1,963.12	67.17
Annual Period Report Part 1.C.(1)(a)	1,963.22	67.07
ReCal Period Report Part 1.C.(1)(a)		

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley College

### 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	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
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#### A. Summer Intersession Courses (Summer 2021 Only)

1. 1st CD	139,763.80	7,035.80
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#### B. Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)

1. 1st CD	0.00	0.00
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#### C. July 1 - December 31, 2021 (Exclusive of Summer Intersession)

1. 1st CD Day	39,019.20	1,030.80
2. 1st CD Extended Day	11,534.20	740.70

#### January 1 - April 15, 2022

3. 1st CW Day	39,890.10	2,808.90
4. 1st CW Extended Day	3,965.40	240.10

#### April 16 - June 30, 2022

5. 1st CW Day	2,829.00	786.20
6. 1st CW Extended Day	367.20	0.00

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	456.69	30.54
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	192.58	6.75
Second Period Report	Part 1.A.(2)	266.22	13.40
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	179.99	9.13
Annual Period Report	Part 1.A.(2)	266.22	13.40
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	185.91	10.68
ReCal Period Report	Part 1.A.(2)	266.22	13.40
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	185.91	10.68

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley College

### 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>
<b>A. Summer Intersession Courses (Summer 2021 Only)</b>		
1. Noncredit Courses	2,177.20	1,133.50
2. Credit Courses	0.00	0.00
<b>B. Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)</b>		
1. Noncredit Courses	0.00	0.00
2. Credit Courses	0.00	0.00
<b>C. Noncredit Courses (Exclusive of Summer Intersession)</b>		
1. July 1 - December 31, 2021	10,019.80	3,633.10
2. January 1 - April 15, 2022	8,961.70	2,247.60
3. April 16 - June 30, 2022	0.00	0.00
<b>D. Credit Courses (Exclusive of Summer Intersession)</b>		
1. July 1 - December 31, 2021 Day	27,868.40	811.40
2. July 1 - December 31, 2021 Extended Day	0.00	0.00
3. January 1 - April 15, 2022 Day	12,969.50	391.00
4. January 1 - April 15, 2022 Extended Day	1,999.00	0.00
5. April 16 - June 30, 2022 Day	0.00	0.00
6. April 16 - June 30, 2022 Extended Day	0.00	0.00

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley College

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

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(1)	0.00	0.00
	Part 1.A.(2)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	0.00	0.00
	Part 1.C.(2)(b)	0.00	0.00
Second Period Report	Part 1.A.(1)	4.15	2.16
	Part 1.A.(2)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	19.09	6.92
	Part 1.C.(2)(b)	53.08	1.55
Annual Period Report	Part 1.A.(1)	4.15	2.16
	Part 1.A.(2)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	36.16	11.20
	Part 1.C.(2)(b)	81.59	2.29
ReCal Period Report	Part 1.A.(1)	4.15	2.16
	Part 1.A.(2)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	36.16	11.20
	Part 1.C.(2)(b)	81.59	2.29

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley College

### 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	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
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#### A. First Primary Term

1. 1st CW Day	26,248.00	623.00
2. 1st CW Extended Day	705.00	16.00

#### B. Second Primary Term

1. 1st CW Day	23,788.50	699.50
2. 1st CW Extended Day	582.00	26.00

#### C. Third Primary Term

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

Calculated FTES	Resident FTES	Nonresident FTES
First Period Report Part 1.C.(3)(a)	1,796.40	43.00
Second Period Report Part 1.C.(3)(a)	1,711.35	45.58
Annual Period Report Part 1.C.(3)(a)	1,710.78	45.48
ReCal Period Report Part 1.C.(3)(a)	1,710.78	45.48

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley College

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(f), 58050, 58051, 58009.5	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
<b>A. Summer Intersession Courses (Summer 2021 Only)</b>		
1. 1st CD	181,291.86	4,987.80
<b>B. Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)</b>		
1. 1st CD	0.00	0.00
<b>C. July 1 - December 31, 2021 (Exclusive of Summer Intersession)</b>		
1. 1st CD Day	66,727.50	2,257.50
2. 1st CD Extended Day	157.50	0.00
<b>January 1 - April 15, 2022</b>		
3. 1st CW Day	219,441.25	8,330.00
4. 1st CW Extended Day	2,520.00	70.00
<b>April 16 - June 30, 2022</b>		
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)	37.43	10.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	254.20	8.60
Second Period Report	Part 1.A.(2)	345.32	9.50
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	567.85	21.20
Annual Period Report	Part 1.A.(2)	345.32	9.50
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	550.18	20.30
ReCal Period Report	Part 1.A.(2)	345.32	9.50
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	550.18	20.30

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley College

### 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	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
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#### A. Summer Intersession Courses (Summer 2021 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 2022 Prior to July 1, 2022)

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, 2021 (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, 2022

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, 2022

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



# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley College

### 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)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.C.(3)(c)	0.00	0.00

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: P1

College: Evergreen Valley College

### PART VIII. FTES ANNUALIZERS AND TERM LENGTH MULTIPLIERS

	<b>Annualizer</b>
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#### First Period Report

A. Part II	2.0000
B. Part III	2.0000
C. Part IV Noncredit	2.0000
Part IV Credit	2.0000
D. Part V	2.0000
E. Part VI	2.0000
F. Part V	2.0000

#### Second Period Report

A. Part II	1.0000
B. Part III	1.0000
C. Part IV Noncredit	1.0000
Part IV Credit	1.0000
D. Part V	1.0000
E. Part VI	1.0000
F. Part V	1.0000

	<b>Term Length Multiplier</b>
First Primary Term	16.30
Second Primary Term	16.30
Third Primary Term	0.00

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley College

### ADJUSTMENT TO FULL-TIME EQUIVALENT STUDENTS (FTES)

Reference: Education Code Section 84890 Title 5 Sections 55700ff, 55720ff	Total Faculty Contact Hours of Instruction Released for Flex-Time Activities (see Instructions 2 & 3)	Total Faculty Contact Hours of Instruction (Actual Teaching Hours) of All Instructors in the Academic Year Exclusive of any Intersession (see Instructions 5)	F Factor
<b>A. Credit Courses</b>			
1. Weekly Census Procedure Courses			
2. Daily Census Procedure Courses	66.33	28,886.37	1.0023
3. Positive Attendance Credit Courses	79.80	4,922.60	1.0162
4. Alternative Attendance Accounting Procedure			
a. Weekly Census Procedure Courses			
b. Daily Census Procedure Courses	0.00	0.00	1.0000
<b>B. Noncredit Courses</b>			
1. Positive Attendance	16.53	2,166.27	1.0076
2. Noncredit Distance Education	0.00	0.00	1.0000

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

### PART I. FULL-TIME EQUIVALENT STUDENTS

	State Residents (and Nonresidents Attending Noncredit Courses)	
	Attendance FTES	Factored FTES
<b>Summer Intersession (Summer 2021 Only)</b>		
1. Noncredit (Parts IV.A.1 + VII.A.3)	15.17	15.17
2. Credit (Parts III.A.1 + VI.A.1)	457.21	457.21
<b>Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)</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)	0.00	0.00
<b>Primary Terms (Exclusive of Summer Intersession)</b>		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II)	1,319.60	1,319.60
(b) Daily Census Contact Hours (Part III)	217.73	218.99
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C)	45.20	45.43
(b) Credit (Part IV.D)	56.84	57.60
3. Alternative Attendance Accounting Procedure Courses		
(a) Weekly Census Procedure Courses (Part V)(Credit)	1,453.23	1,453.23
(b) Daily Census Procedure Courses (Part V)(Credit)	558.81	558.81
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00
<b>Total FTES</b>		
Total Credit FTES	4,063.42	4,065.44
Total Noncredit FTES	60.37	60.60
Total FTES	4,123.79	4,126.04

Supplemental Information	FTES
Inservice Training Courses	0.00
Basic Skills Courses and Immigrant Education (Noncredit)	73.70
Basic Skills Courses and Immigrant Education (Credit)	101.27

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

### PART I. FULL-TIME EQUIVALENT STUDENTS

	Nonresidents	
	Attendance FTES	Factored FTES
<b>Summer Intersession (Summer 2021 Only)</b>		
1. Noncredit (Parts IV.A.1 + VII.A.3)	16.67	16.67
2. Credit (Parts III.A.1 + VI.A.1)	33.87	33.87
<b>Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)</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)	0.00	0.00
<b>Primary Terms (Exclusive of Summer Intersession)</b>		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II)	76.49	76.49
(b) Daily Census Contact Hours (Part III)	18.09	18.19
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C)	57.93	58.23
(b) Credit (Part IV.D)	7.80	7.90
3. Alternative Attendance Accounting Procedure Courses		
(a) Weekly Census Procedure Courses (Part V)(Credit)	79.43	79.43
(b) Daily Census Procedure Courses (Part V)(Credit)	36.01	36.01
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00
<b>Total FTES</b>		
Total Credit FTES	251.69	251.89
Total Noncredit FTES	74.60	74.90
Total FTES	326.29	326.79

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

### 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>
<b>A. First Primary Term</b>		
1. 1st CW Day	15,753.68	846.30
2. 1st CW Extended Day	7,777.70	377.90
<b>B. Second Primary Term</b>		
1. 1st CW Day	11,620.50	891.10
2. 1st CW Extended Day	7,350.50	348.40
<b>C. Third Primary Term</b>		
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)	1,457.16	80.33
Second Period Report Part 1.C.(1)(a)	1,317.76	77.91
Annual Period Report Part 1.C.(1)(a)	1,319.60	76.49
ReCal Period Report Part 1.C.(1)(a)		

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California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

### 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	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
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#### A. Summer Intersession Courses (Summer 2021 Only)

1. 1st CD	73,085.60	6,569.20
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#### B. Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)

1. 1st CD	0.00	0.00
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#### C. July 1 - December 31, 2021 (Exclusive of Summer Intersession)

1. 1st CD Day	56,838.00	3,996.80
2. 1st CD Extended Day	6,117.60	421.10

#### January 1 - April 15, 2022

3. 1st CW Day	45,881.30	4,181.80
4. 1st CW Extended Day	3,601.80	493.10

#### April 16 - June 30, 2022

5. 1st CW Day	1,869.00	402.00
6. 1st CW Extended Day	0.00	0.00

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	135.23	12.12
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	226.67	15.72
Second Period Report	Part 1.A.(2)	139.21	12.51
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	214.43	17.21
Annual Period Report	Part 1.A.(2)	139.21	12.51
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	217.73	18.09
ReCal Period Report	Part 1.A.(2)	139.21	12.51
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	217.73	18.09



# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

### 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 2021 Only)

1. Noncredit Courses	7,965.00	8,754.20
2. Credit Courses	2,278.10	31.50

#### B. Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)

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, 2021	14,749.90	14,938.20
2. January 1 - April 15, 2022	1,641.60	2,540.40
3. April 16 - June 30, 2022	7,339.70	12,935.40

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

1. July 1 - December 31, 2021 Day	17,933.10	1,682.00
2. July 1 - December 31, 2021 Extended Day	3,057.80	1,005.00
3. January 1 - April 15, 2022 Day	1,890.00	112.00
4. January 1 - April 15, 2022 Extended Day	6,962.00	1,297.00
5. April 16 - June 30, 2022 Day	0.00	0.00
6. April 16 - June 30, 2022 Extended Day	0.00	0.00

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

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

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(1)	14.91	16.94
	Part 1.A.(2)	4.34	0.06
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	0.00	0.00
	Part 1.C.(2)(b)	0.00	0.00
Second Period Report	Part 1.A.(1)	15.04	16.81
	Part 1.A.(2)	4.34	0.06
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	30.02	31.81
	Part 1.C.(2)(b)	39.97	5.13
Annual Period Report	Part 1.A.(1)	15.17	16.67
	Part 1.A.(2)	4.34	0.06
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	45.20	57.93
	Part 1.C.(2)(b)	56.84	7.80
ReCal Period Report	Part 1.A.(1)	15.17	16.67
	Part 1.A.(2)	4.34	0.06
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	45.20	57.93
	Part 1.C.(2)(b)	56.84	7.80

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

### 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	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
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#### A. First Primary Term

1. 1st CW Day	21,389.00	1,007.00
2. 1st CW Extended Day	3,342.50	214.00

#### B. Second Primary Term

1. 1st CW Day	15,229.50	878.00
2. 1st CW Extended Day	3,636.00	284.00

#### C. Third Primary Term

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

Calculated FTES	Resident FTES	Nonresident FTES
First Period Report Part 1.C.(3)(a)	1,644.17	85.20
Second Period Report Part 1.C.(3)(a)	1,450.88	80.30
Annual Period Report Part 1.C.(3)(a)	1,453.23	79.43
ReCal Period Report Part 1.C.(3)(a)	1,453.23	79.43

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(f), 58050, 58051, 58009.5	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
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#### A. Summer Intersession Courses (Summer 2021 Only)

1. 1st CD	164,670.75	11,181.80
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#### B. Summer Intersession Courses (Summer 2022 Prior to July 1, 2022)

1. 1st CD	0.00	0.00
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#### C. July 1 - December 31, 2021 (Exclusive of Summer Intersession)

1. 1st CD Day	79,812.95	5,550.15
2. 1st CD Extended Day	17,441.00	892.50

#### January 1 - April 15, 2022

3. 1st CW Day	180,145.00	10,500.00
4. 1st CW Extended Day	15,977.00	1,960.00

#### April 16 - June 30, 2022

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)	451.04	38.10
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	396.97	26.90
Second Period Report	Part 1.A.(2)	313.66	21.30
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	569.12	37.30
Annual Period Report	Part 1.A.(2)	313.66	21.30
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	558.81	36.01
ReCal Period Report	Part 1.A.(2)	313.66	21.30
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	558.81	36.01

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

### 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	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
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#### A. Summer Intersession Courses (Summer 2021 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 2022 Prior to July 1, 2022)

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, 2021 (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, 2022

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, 2022

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

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

### 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)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.C.(3)(c)	0.00	0.00

# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: P1

College: San Jose City College

### PART VIII. FTES ANNUALIZERS AND TERM LENGTH MULTIPLIERS

	Annualizer
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#### First Period Report

A. Part II	2.0000
B. Part III	2.0000
C. Part IV Noncredit	2.0000
Part IV Credit	2.0000
D. Part V	2.0000
E. Part VI	2.0000
F. Part V	2.0000

#### Second Period Report

A. Part II	1.0000
B. Part III	1.0000
C. Part IV Noncredit	1.0000
Part IV Credit	1.0000
D. Part V	1.0000
E. Part VI	1.0000
F. Part V	1.0000

	Term Length Multiplier
First Primary Term	16.30
Second Primary Term	16.30
Third Primary Term	0.00



# 320 ATTENDANCE REPORT

California Community Colleges

## 2021-2022 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

### ADJUSTMENT TO FULL-TIME EQUIVALENT STUDENTS (FTES)

Reference: Education Code Section 84890 Title 5 Sections 55700ff, 55720ff	Total Faculty Contact Hours of Instruction Released for Flex-Time Activities (see Instructions 2 & 3)	Total Faculty Contact Hours of Instruction (Actual Teaching Hours) of All Instructors in the Academic Year Exclusive of any Intercession (see Instructions 5)	F Factor
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#### A. Credit Courses

1. Weekly Census Procedure Courses			
2. Daily Census Procedure Courses	146.48	25,209.25	1.0058
3. Positive Attendance Credit Courses	54.00	4,053.71	1.0133
4. Alternative Attendance Accounting Procedure			
a. Weekly Census Procedure Courses			
b. Daily Census Procedure Courses	0.00	0.00	1.0000

#### B. Noncredit Courses

1. Positive Attendance	35.92	6,984.47	1.0051
2. Noncredit Distance Education	0.00	0.00	1.0000

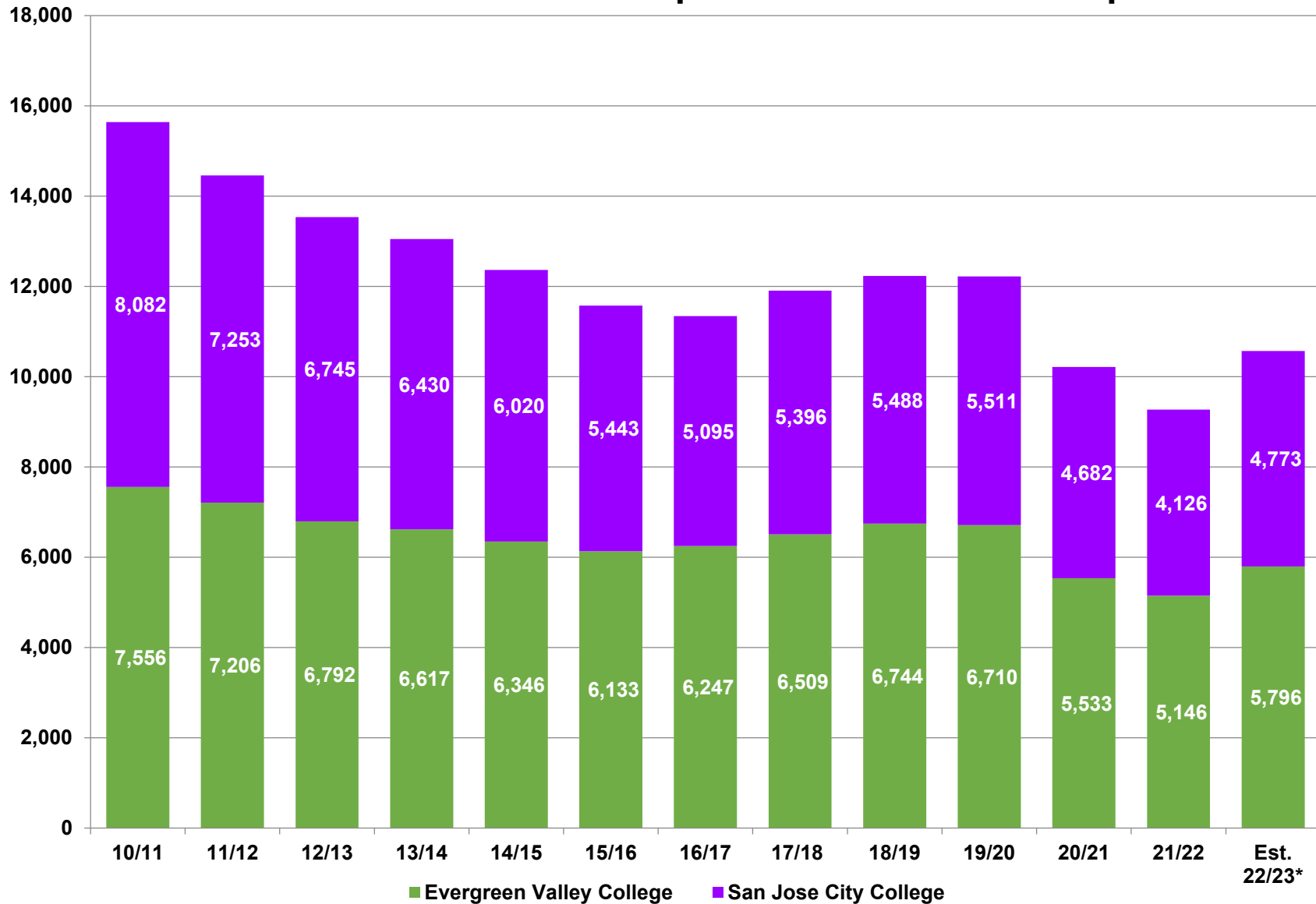
# FULL-TIME STUDENT EQUIVALENT 320 REPORT

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### HISTORICAL FULL TIME EQUIVALENT STUDENT 320 REPORT

	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
Actual College FTES													
EVC	7,231	6,891	6,491	6,557	6,323	6,131	6,247	6,509	6,744	6,710	5,533	5,146	5,796
SJCC	8,082	7,253	6,745	6,430	6,020	5,443	5,095	5,396	5,488	5,511	4,682	4,126	4,773
College Subtotal	15,313	14,144	13,236	12,987	12,343	11,574	11,342	11,905	12,232	12,221	10,148	9,272	10,569
Academy FTES													
EVC	325	315	301	60	23	2	0	0	0	0	0	0	0
SJCC	0	0	0	0	0	0	0	0	0	0	0	0	0
Academy Subtotal	325	315	301	60	23	2	0	0	0	0	0	0	0
Transfer FTES													
EVC	0	0	0	0	0	0	0	0	0	0	0	0	0
SJCC	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Reported FTES													
EVC	7,556	7,206	6,792	6,617	6,346	6,133	6,247	6,509	6,744	6,710	5,533	5,146	5,796
SJCC	8,082	7,253	6,745	6,430	6,020	5,443	5,095	5,396	5,488	5,511	4,682	4,126	4,773
<b>Total</b>	<b>15,638</b>	<b>14,459</b>	<b>13,537</b>	<b>13,047</b>	<b>12,366</b>	<b>11,576</b>	<b>11,342</b>	<b>11,905</b>	<b>12,232</b>	<b>12,221</b>	<b>10,148</b>	<b>9,272</b>	<b>10,569</b>
Actual College FTES													
EVC	47.22%	48.72%	49.04%	50.49%	51.23%	52.97%	55.08%	54.67%	55.13%	54.91%	54.17%	55.50%	54.84%
SJCC	52.78%	51.28%	50.96%	49.51%	48.77%	47.03%	44.92%	45.33%	44.87%	45.09%	45.83%	44.50%	45.16%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Actual Plus Academy FTES													
EVC	48.32%	49.84%	50.17%	50.72%	51.32%	52.98%	55.08%	54.67%	55.13%	54.91%	54.17%	55.50%	54.84%
SJCC	51.68%	50.16%	49.83%	49.28%	48.68%	47.02%	44.92%	45.33%	44.87%	45.09%	45.83%	44.50%	45.16%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Total Reported FTES													
EVC	48.32%	49.84%	50.17%	50.72%	51.32%	52.98%	55.08%	54.67%	55.13%	54.91%	54.17%	55.50%	54.84%
SJCC	51.68%	50.16%	49.83%	49.28%	48.68%	47.02%	44.92%	45.33%	44.87%	45.09%	45.83%	44.50%	45.16%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

## Historical Full Time Equivalent Student 320 Report



\*Three-year average

## Statement of Net Assets

June 30, 2022

### Assets

#### Current Assets

Cash and investments	\$	2,784,256
Receivables		18,286
Other current assets		23,396
<b>Total current assets</b>		<b>2,825,938</b>

#### Noncurrent Assets

Furniture and Equipment		5,341
Less: Accumulated Depreciation		(5,341)
<b>Fixed Assets, net</b>		<b>-</b>

#### Total Assets

**\$ 2,825,938**

### Liabilities

#### Current liabilities

Accounts payable	\$	228,192
Sales tax		1,896
Payroll taxes		53
Funds held for others ASB		67,695
<b>Total current liabilities</b>	<b>\$</b>	<b>297,836</b>

### Net Assets

Net assets without donor restrictions	\$	(1,081,811)
Net assets with donor restrictions (Scholarship, Trust & Endowment)		3,609,913
<b>Total net assets</b>	<b>\$</b>	<b>2,528,102</b>

#### Liabilities and net assets

**\$ 2,825,938**

**San Jose City College Associated Students****Balance Sheet****June 30, 2022****Assets***Current Assets*

Cash	302,811
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<i>Total Current Assets</i>	302,811
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<b>Total Assets</b>	<b>302,811</b>
---------------------	----------------

**Liabilities & Equity***Current Liabilities*

Accounts Payable	-
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<i>Total Current Liabilities</i>	-
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*Equity*

Restricted for Scholarships and Clubs	88,975
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Unrestricted	213,836
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<i>Total Equity</i>	302,811
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<b>Total Liabilities &amp; Equity</b>	<b>\$ 302,811</b>
---------------------------------------	-------------------

9:04 AM

07/18/22

Accrual Basis

## E.V.C. ASSOCIATED STUDENT BODY

### Summary Balance Sheet

As of June 30, 2022

	<u>Jun 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	<u>338,804.09</u>
<b>Total Current Assets</b>	<u>338,804.09</u>
<b>TOTAL ASSETS</b>	<u><b>338,804.09</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	<u>78,683.44</u>
<b>Total Current Liabilities</b>	<u>78,683.44</u>
<b>Total Liabilities</b>	<u>78,683.44</u>
<b>Equity</b>	<u>260,120.65</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>338,804.09</b></u>

## 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

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



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

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 reviews 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

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).

**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.

**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



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

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.

We will remain optimistic, and continue to be realistic and transparent, while responsibly following principle when it comes to fiscal sustainability and management.

THANK YOU