



SAN JOSÉ · EVERGREEN
Community College District

2nd QUARTER BUDGET

February 8, 2022

Evergreen Valley College

San José City College

Community College Center
for Economic Mobility

San José - Evergreen Community
College Extension at Milpitas

District Services



FY 2021/2022 SECOND QUARTER BUDGET REPORT

**Presented to the Board of Trustees
February 8, 2022**

Jorge Escobar, Vice Chancellor, Administrative Services
Joseph Chesmore, Executive Director of Fiscal Services
Prepared in collaboration with Fiscal Services and Business Services Staff



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AND
ADMINISTRATIVE OFFICERS**

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February 8th, 2022

To: Chancellor Raúl Rodríguez
Honorable Board of Trustees

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

Enclosed for your information is the FY2021-2022 Second Quarter Budget report. This document shows the activity during the months of July through December 2021. It also includes revised projections for revenue and expenditure estimates as well as budget projections for the following three years.

The report that follows has the same level of detail presented in prior occasions with revenue and expenses by fund; however, this Q2 report shows a modern layout and contains informative charts. The improvements are consistent with our principles of transparency, access to information and operational effectiveness. The content of this comprehensive report was reviewed with the District Budget Committee on February 27, 2022. Additionally, this District Fiscal Services report is expected to be used by each of the Colleges to monitor and report their financials, therefore tripling the impact of its production.

2021-2022 Fiscal Year

Revenues

Through the second quarter of FY2021-2022, the District recognized \$55,960,423 in revenues or 39% of the annual anticipated revenues. This is higher from the second quarter of FY2020-2021 (from a dollar perspective) when the District had recognized \$54,463,929 or 41% of the annual anticipated revenues. The revenue includes the first property tax update provided in August at 1.83% and the second property tax point of 1.30% given in November by the Santa Clara County Tax Collector's Office

Expenditures

Through the second quarter of FY2021-2022, the District expenses were \$67,547,618 or 46% of the annual anticipated expenditures. This is higher (from a dollar perspective) from the second quarter of FY2020-2021, when the District had expended \$59,903,303 or 43%

of the annual anticipated expenditures. The payments for the multi-year collective bargaining agreements and negotiated MOUs were processed during the second quarter, reason for the burn rate increase.

The District is projecting to spend \$145,233,013 in FY2021-2022. Last year the final actual expenditures were \$136,204,702 of which 86.64% was for personnel expenditures and 13.36% for operating costs.

Retirement costs for STRS and PERS continue to change with a 0.77% rate increase in STRS and 2.21% rate increase in PERS this fiscal year compared to last fiscal year. This trend continues in the out-years with projected rate changes at different levels through at least FY2024-2025. In addition, the District experienced very minimal increases in Blue Cross premiums and in Kaiser medical rates as well. The District's strategy of moving to SISC, Self-Insured Schools of California, appears to be accomplishing the goal of stabilizing the rates in the out years. These increased costs must be supported by continued and ongoing property tax increases in order for the District to remain fiscally stable.

For planning purposes, the District will maintain its posture of property tax estimates growing at a rate of 3.5%.

Summary

Our FY2021-2022 Second Quarter Budget results are stable with expenses trending under 50%. We'll continue monitoring expenses and any changes in revenue or spending trends. In the coming months, we will be presenting the Board with additional information for the spring Budget Study Session, including available information about the Governor's 2022-23 State Budget.

In collaboration with the Colleges, we will strive to align resources to outcomes and remain vigilant of key indicators and initiatives that have significant fiscal impact:

- Property Tax receipts (mix of residential and commercial roll)
- Resource Allocation Model
- State unfunded mandates and Vision for Success metrics
- Staffing costs
- The total cost of ownership

Board of Trustees Budget Principles
Adopted February 13, 2018

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



GENERAL FUNDS



SAN JOSÉ · EVERGREEN
Community College District

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 12/31/2021

2nd Quarter Budget Summary

| Major Object Description | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Adopted Budget | FY21-22 Q2 YTD Actuals | FY21-22 Estimated Actuals | FY22-23 Estimated Budget | FY23-24 Estimated Budget | FY24-25 Estimated Budget |
|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Beginning Fund Balance | 25,623,053 | 25,621,382 | 27,477,830 | 29,934,029 | 29,934,029 | 27,596,807 | 20,203,432 | 17,016,611 |
| <u>Revenues</u> | | | | | | | | |
| Federal | - | 39,121 | 36,000 | 15,144 | 7,123 | 36,000 | 36,000 | 36,000 |
| State Revenue | 10,930,797 | 11,480,996 | 10,832,454 | 3,149,843 | 10,832,454 | 10,832,454 | 11,211,590 | 11,603,996 |
| Local Revenue | 119,819,869 | 128,895,155 | 131,251,318 | 52,499,430 | 131,251,318 | 131,251,318 | 135,845,114 | 140,599,693 |
| Other Financing Sources | 1,141,981 | 102,078 | 813,002 | 296,006 | 1,096,641 | 813,002 | 813,002 | 813,002 |
| Total Revenues | 131,892,647 | 140,517,349 | 142,932,774 | 55,960,423 | 143,187,536 | 142,932,774 | 147,905,706 | 153,052,691 |
| <u>Expenditures</u> | | | | | | | | |
| Academic Salaries | 47,499,983 | 53,042,904 | 50,802,183 | 27,278,252 | 50,106,188 | 53,398,842 | 53,793,850 | 54,158,202 |
| Classified Salaries | 28,980,205 | 29,203,644 | 32,076,366 | 15,123,562 | 32,149,022 | 33,109,994 | 33,328,860 | 33,472,735 |
| Employee Benefits | 37,647,916 | 35,766,883 | 40,223,579 | 17,096,225 | 40,876,811 | 41,536,428 | 41,688,932 | 41,812,448 |
| Total Personnel | 114,128,104 | 118,013,431 | 123,102,128 | 59,498,039 | 123,132,021 | 128,045,264 | 128,811,642 | 129,443,385 |
| Supplies and Materials | 1,377,492 | 736,941 | 941,483 | 278,168 | 1,172,102 | 941,483 | 941,483 | 941,483 |
| Other Operating Expenses & Services | 15,896,882 | 13,050,348 | 15,340,964 | 7,552,309 | 16,143,136 | 15,490,964 | 15,490,964 | 15,490,964 |
| Capital Outlay | 463,603 | 822,068 | 216,186 | 129,786 | 292,404 | 216,186 | 216,186 | 216,186 |
| Other Outgo | 6,923,568 | 3,581,915 | 5,632,252 | 89,316 | 4,785,095 | 5,632,252 | 5,632,252 | 5,632,252 |
| Total Non-Personnel | 24,661,545 | 18,191,271 | 22,130,885 | 8,049,579 | 22,392,736 | 22,280,885 | 22,280,885 | 22,280,885 |
| Subtotal Expenditures | 138,789,649 | 136,204,702 | 145,233,013 | 67,547,618 | 145,524,757 | 150,326,149 | 151,092,527 | 151,724,270 |
| Discount Factor | (3,122,767) | | | | | | | |
| Total Expenditures | 135,666,882 | 136,204,702 | 145,233,013 | 67,547,618 | 145,524,757 | 150,326,149 | 151,092,527 | 151,724,270 |
| Net change in Fund Balance | (3,774,235) | 4,312,646 | (2,300,239) | (11,587,194) | (2,337,221) | (7,393,375) | (3,186,821) | 1,328,421 |
| Ending Fund Balance | 21,848,818 16.10% | 29,934,029 21.98% | 25,177,591 17.34% | 18,346,834 | 27,596,807 18.96% | 20,203,432 13.44% | 17,016,611 11.26% | 18,345,032 12.09% |

GENERAL FUNDS – UNRESTRICTED

Unrestricted General Fund 10

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

Revenues

Through the second quarter of FY2021-2022, the District recognized \$55,960,423 in revenues or 39% of the annual anticipated revenues. This is higher than the second quarter of FY2020-21 (from a dollar perspective) when the District had recognized \$54,463,929 or 41% of the annual anticipated revenues.

Expenditures

Through second quarter of FY2021-2022, the District expended \$67,547,618 or 46% of the annual anticipated expenditures. This is higher (from a dollar perspective) from the second quarter of FY2020-2021, when the District had \$59,903,303 or 43% of the annual expenditures.

Reserve

The anticipated reserve for FY2021-2022 is projected to be 18.96%. The reserve for FY2022-2023 is estimated at 13.44% based upon budget assumptions listed in the appendices of the report. The reserve does include assumption for negotiated contract settlements.

Financial Stabilization Fund 12

On February 24, 2015, the Board of Trustees authorized the creation of this fund. On February 13, 2018, the Board of Trustees established parameters on providing resources to this fund and further refined parameters on fund utilization, which were originally established on February 23, 2016. There is currently a balance of \$1,750,000 in this fund as a result of interfund transfers from the Unrestricted General Fund 10. In FY2019-2020 there was an interfund transfer of \$500,000 from Fund 10 as property taxes were above 7%, per Budget Principle #9. There is not currently a projection to add to this fund in FY2021-2022 as property taxes as of the second quarter are not projected to surpass 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 future land development of some of the surplus parcels located adjacent to Evergreen Valley College.

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 as required by the Colleges.

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 (Eco Pass) is accounted for in the Parking Fund, which, too, began to run a deficit in FY 2017-2018 given the increase costs by the Valley Transportation Authority (VTA).

Due to the pandemic, the parking fund revenue was drastically reduced as it was decided to partially reimburse students for fees paid and since then, this fee has not been applied to students. This will be reconsidered for Spring 2022. Since there are permanent positions attached to this fund, an inter-fund transfer from HEERF funds was booked to account for lost revenue and an additional inter-fund transfer from Fund 10 was needed to balance the fund. Due to re-opening of the campuses after the COVID-19 pandemic, the anticipated parking revenue in FY 2021-2022 is budgeted at half the expected revenue compared to pre-COVID years.

Community College Center for Economic Mobility Fund 16

Beginning in FY 2011-2012, the District and the Community College Center for Economic Mobility (previously known as the Workforce Institute) agreed that CEM would annually transfer 15% of its operating profit (defined as annual revenues in excess of annual expenditures) to the District. In FY 2011-2012, this resulted in a transfer of \$70,788. CEM finished the subsequent fiscal years with an operating deficit so there was no transfer to the Unrestricted General Fund 10. There has been a strategic shift to ensure the CEM explores grants, generated revenue through contracted education and provides services to the community. These activities required the General Fund to provide resources which are booked through inter-fund transfer to cover personnel and discretionary expenses of the Center.

Grant Fund 17

The District continues to see an increase in restricted resources. In addition to the funds we receive to support the general operations of the colleges, the state also provides through the annual budget process additional funds to support highly specialized student support programs (known as categorical programs) that serve specific campus needs or specific student groups.

The FY 2021-2022 Q2 Budget estimates the following resources, some of which include unspent carry forwards from prior year(s). The complete list of funds can be found later in the report.

Evergreen Valley College = \$36,361,946

San Jose City College = \$28,339,787

District Services = \$3,045,404

Community College Center for Economic Mobility = \$1,882,700

Student Health Fees Fund 18

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

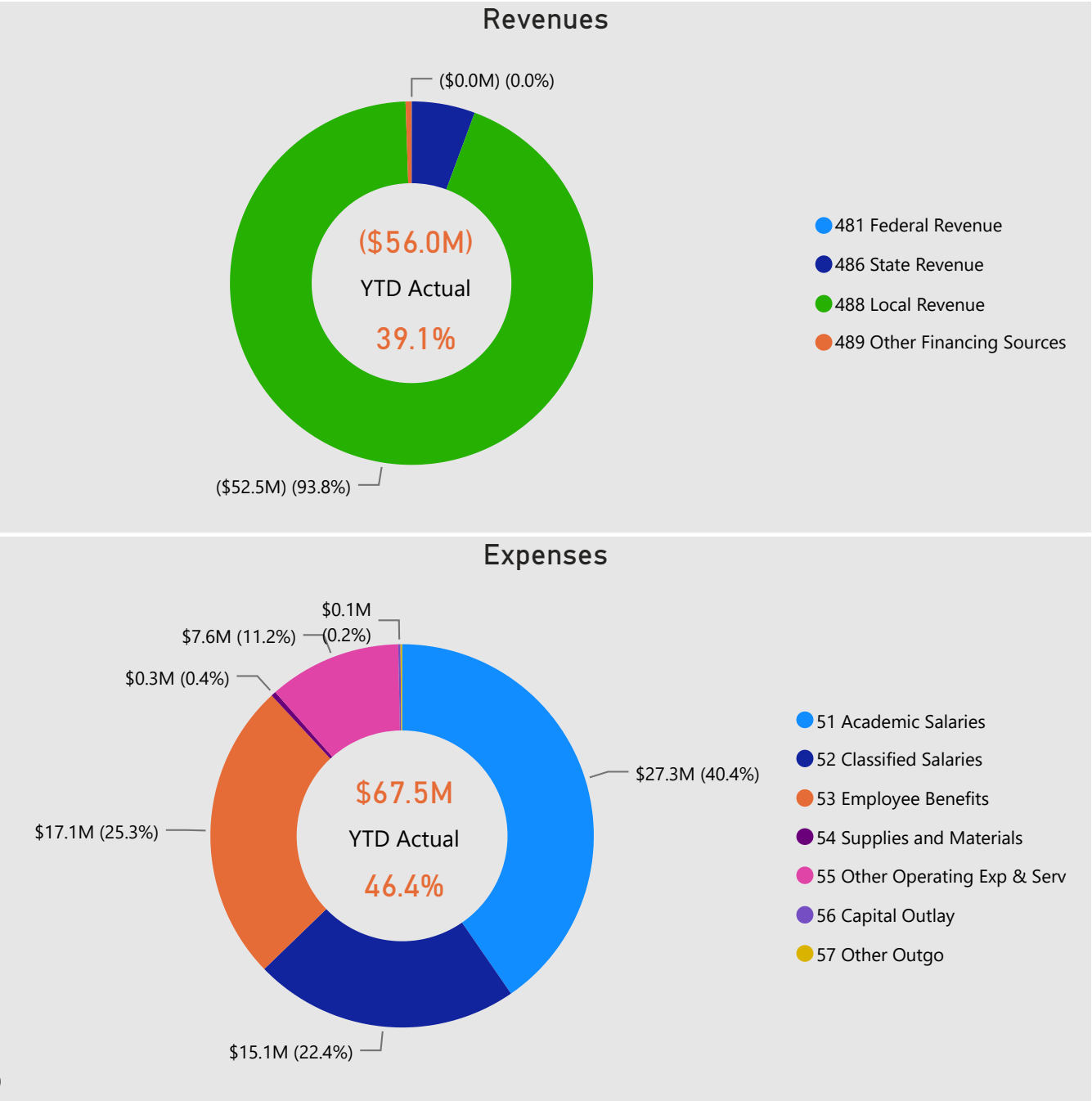
However, in FY2012-2013 the Unrestricted General Fund 10 once again augmented the Student Health Fee Fund in the amount of \$37,125 (\$32,006 to support operations at San Jose City College and \$5,119 at Evergreen Valley College). On January 4, 2014, the Board of Trustees authorized an additional increase to the student health fee by \$1 (from \$18 to \$19 per semester) based upon the Implicit Price Deflator Index effective with the 2014 Fall Semester. Despite this action, San Jose City College required an augmentation of \$29,041 in FY2013-2014 and an augmentation of \$9,472 in FY2014-2015 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 FY2015-2016 through FY2017-2018 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 optimal operation of the Student Health Services departments is extremely important and now with the COVID-19 pandemic is important to balance the budget and create fiscal flexibility in this area to ensure supplies, equipment, and services are available to students

Fund 10 YTD Actuals

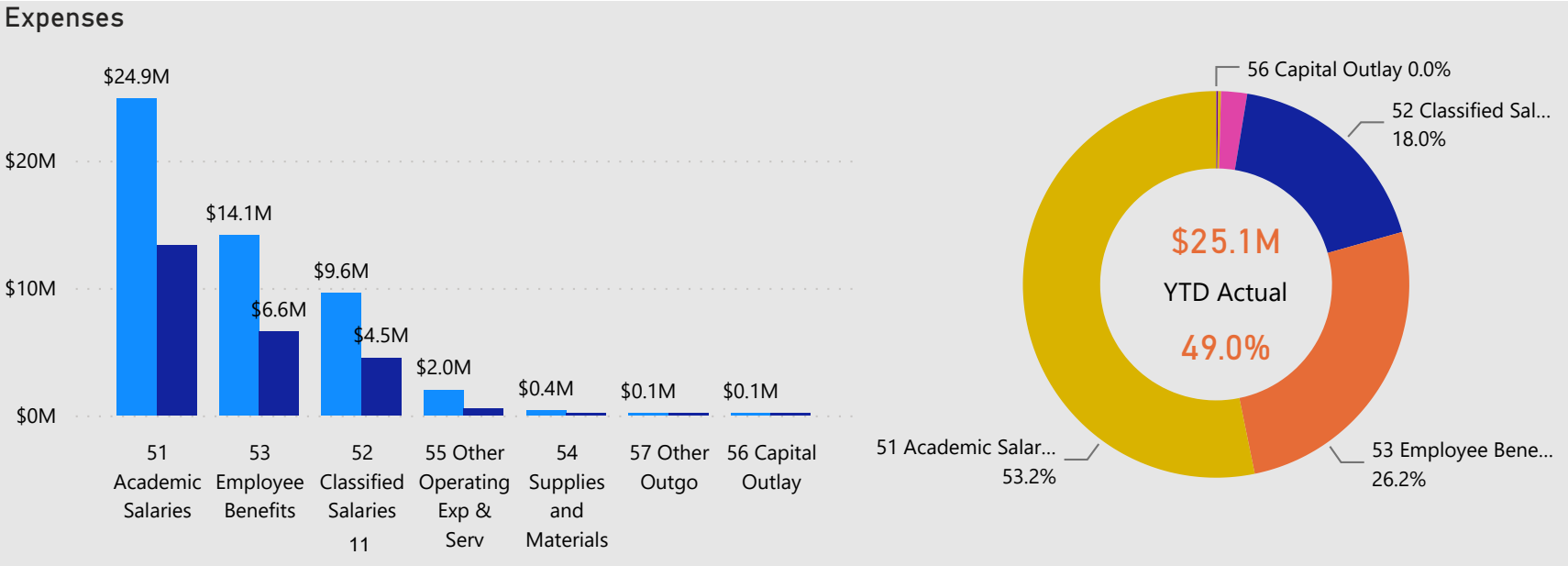
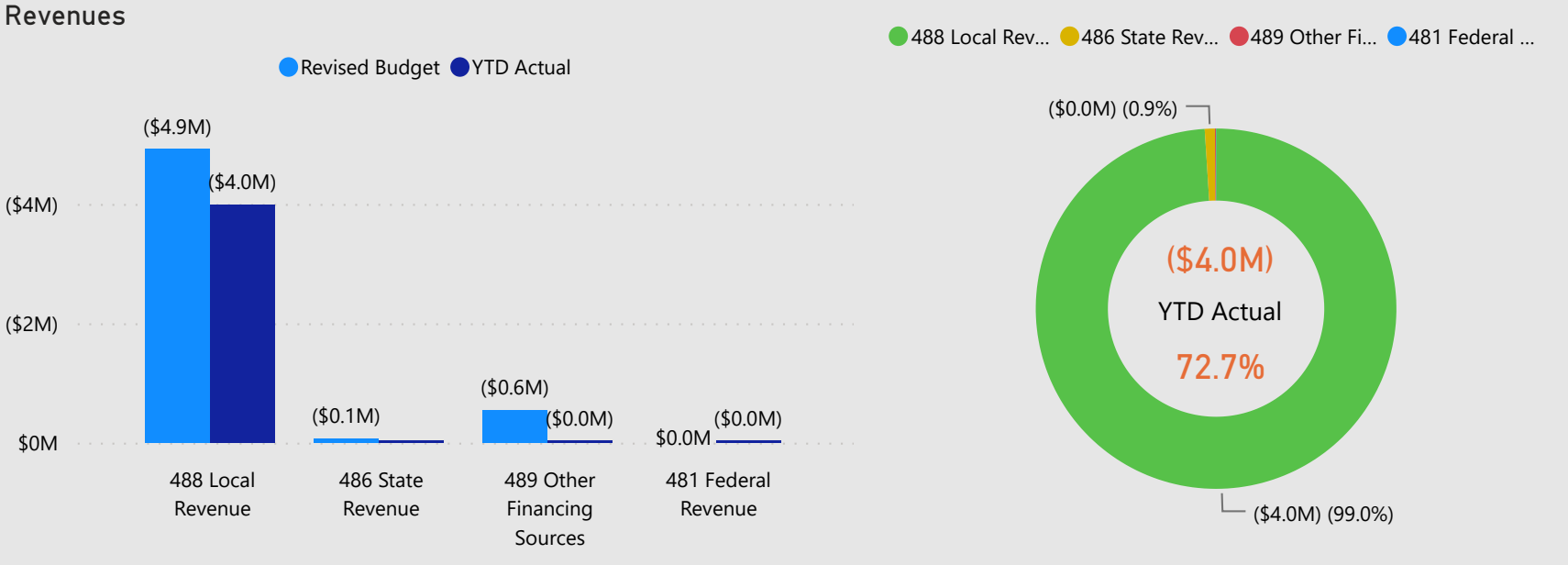
| Fiscal Year | 2022 | | |
|-------------------------------|-----------------|----------------|----------------|
| Object Group | Revised Budget | YTD Actual | Actuals/Budget |
| 4 Revenues | | | |
| 48 Revenues | | | |
| 481 Federal Revenue | (\$7,123) | (\$15,144) | 213% |
| 486 State Revenue | (\$10,832,454) | (\$3,149,843) | 29% |
| 488 Local Revenue | (\$131,251,318) | (\$52,499,430) | 40% |
| 489 Other Financing Sources | (\$1,096,641) | (\$296,006) | 27% |
| Total | (\$143,187,536) | (\$55,960,423) | 39% |
| 5 Expenses | | | |
| 51 Academic Salaries | \$50,106,188 | \$27,278,252 | 54% |
| 52 Classified Salaries | \$32,149,022 | \$15,123,562 | 47% |
| 53 Employee Benefits | \$40,876,811 | \$17,096,225 | 42% |
| 54 Supplies and Materials | \$1,172,102 | \$278,168 | 24% |
| 55 Other Operating Exp & Serv | \$16,143,136 | \$7,552,309 | 47% |
| 56 Capital Outlay | \$292,404 | \$129,786 | 44% |
| 57 Other Outgo | \$4,785,095 | \$89,316 | 2% |
| Total | \$145,524,757 | \$67,547,618 | 46% |
| Total | \$2,337,221 | \$11,587,194 | 496% |



Fund 10 YTD Actuals

1 San Jose City College

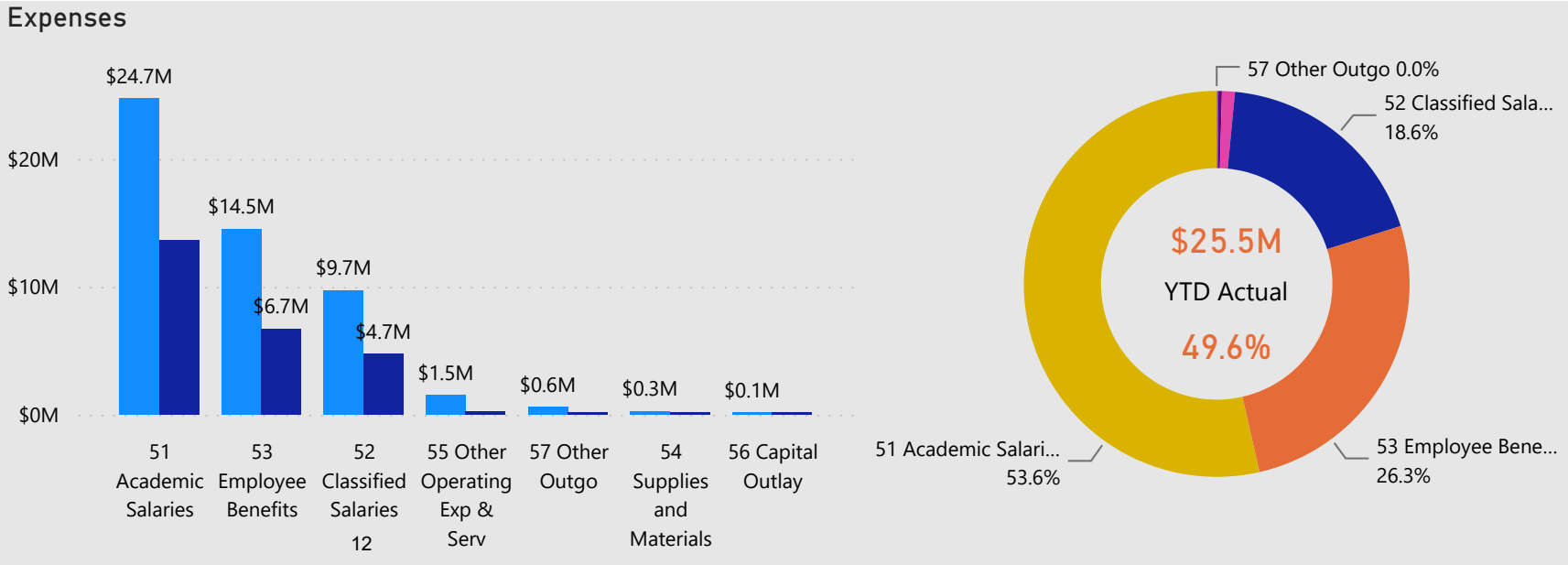
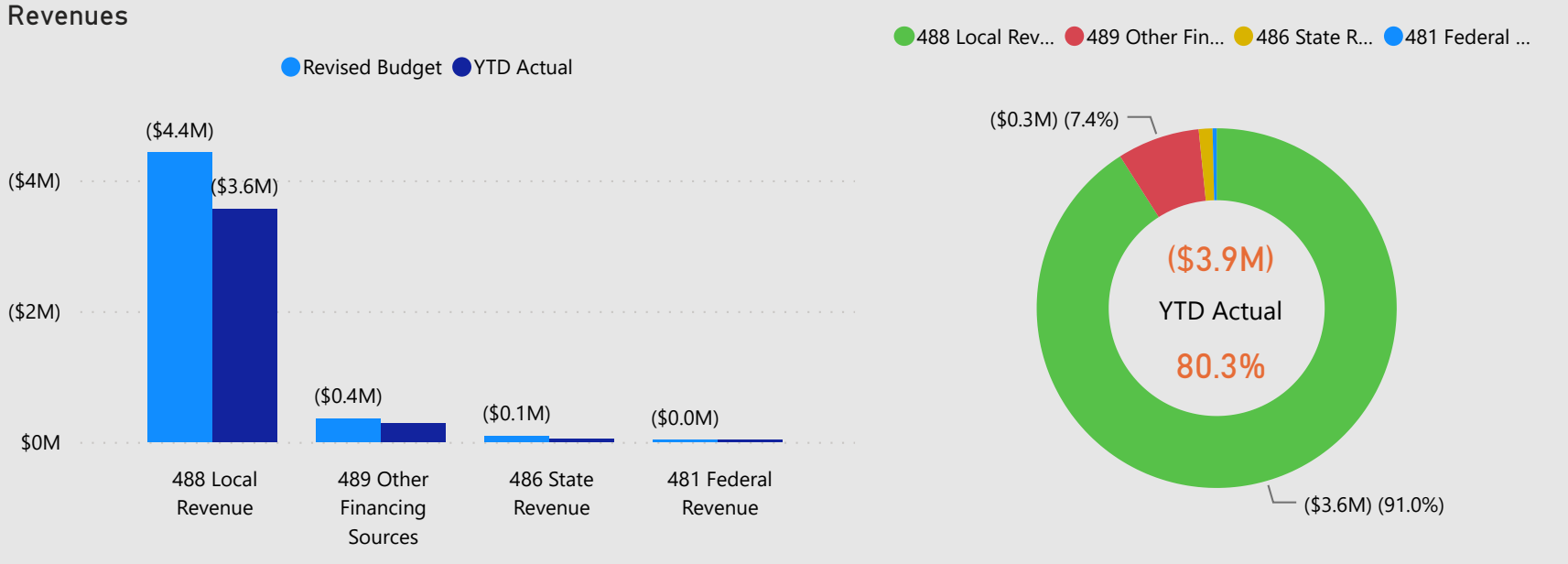
| | | | |
|-------------------------------|----------------|---------------|--------------------|
| Fiscal Year | 2022 | | |
| Object Group | Revised Budget | YTD Actual | Actuals/ Budget |
| ▲ | | | |
| 4 Revenues | | | |
| 48 Revenues | | | |
| 481 Federal Revenue | | (\$744) | - |
| 486 State Revenue | (\$71,223) | (\$36,504) | 51% |
| 488 Local Revenue | (\$4,922,300) | (\$3,988,775) | 81% |
| 489 Other Financing Sources | (\$550,000) | (\$3,358) | 1% |
| Total | (\$5,543,523) | (\$4,029,381) | 73% |
| 5 Expenses | | | |
| 51 Academic Salaries | \$24,862,760 | \$13,339,235 | 54% |
| 52 Classified Salaries | \$9,605,925 | \$4,522,000 | 47% |
| 53 Employee Benefits | \$14,136,466 | \$6,557,994 | 46% |
| 54 Supplies and Materials | \$365,248 | \$34,811 | 10% |
| 55 Other Operating Exp & Serv | \$2,004,588 | \$546,436 | 27% |
| 56 Capital Outlay | \$67,904 | \$8,742 | 13% |
| 57 Other Outgo | \$123,115 | \$59,442 | 48% |
| Total | \$51,166,006 | \$25,068,660 | 49% |
| Total | \$45,622,483 | \$21,039,279 | 46% |



Fund 10 YTD Actuals

2 Evergreen Valley College

| | | | |
|-------------------------------|----------------|---------------|--------------------|
| Fiscal Year | 2022 | | |
| Object Group | Revised Budget | YTD Actual | Actuals/ Budget |
| ▲ | | | |
| 4 Revenues | | | |
| 48 Revenues | | | |
| 481 Federal Revenue | (\$7,123) | (\$14,400) | 202% |
| 486 State Revenue | (\$92,033) | (\$48,389) | 53% |
| 488 Local Revenue | (\$4,425,356) | (\$3,568,633) | 81% |
| 489 Other Financing Sources | (\$358,196) | (\$290,623) | 81% |
| Total | (\$4,882,708) | (\$3,922,045) | 80% |
| 5 Expenses | | | |
| 51 Academic Salaries | \$24,707,241 | \$13,651,364 | 55% |
| 52 Classified Salaries | \$9,736,687 | \$4,749,746 | 49% |
| 53 Employee Benefits | \$14,507,778 | \$6,697,968 | 46% |
| 54 Supplies and Materials | \$274,393 | \$75,194 | 27% |
| 55 Other Operating Exp & Serv | \$1,510,373 | \$275,526 | 18% |
| 56 Capital Outlay | \$61,236 | \$35,577 | 58% |
| 57 Other Outgo | \$591,769 | \$500 | 0% |
| Total | \$51,389,477 | \$25,485,875 | 50% |
| Total | \$46,506,770 | \$21,563,831 | 46% |



Fund 10 YTD Actuals

4 Milpitas Joint-Use Ed. Ctr

| | | | |
|-------------------------------|----------------|------------|--------------------|
| Fiscal Year | 2022 | | |
| Object Group | Revised Budget | YTD Actual | Actuals/ Budget |
| ▲ | | | |
| 5 Expenses | | | |
| 51 Academic Salaries | \$100,135 | \$51,900 | 52% |
| 52 Classified Salaries | \$456,991 | \$314,789 | 69% |
| 53 Employee Benefits | \$361,181 | \$233,513 | 65% |
| 54 Supplies and Materials | \$94,200 | \$11,884 | 13% |
| 55 Other Operating Exp & Serv | \$164,859 | \$28,772 | 17% |
| 57 Other Outgo | \$42,884 | - | - |
| Total | \$1,220,251 | \$640,858 | 53% |

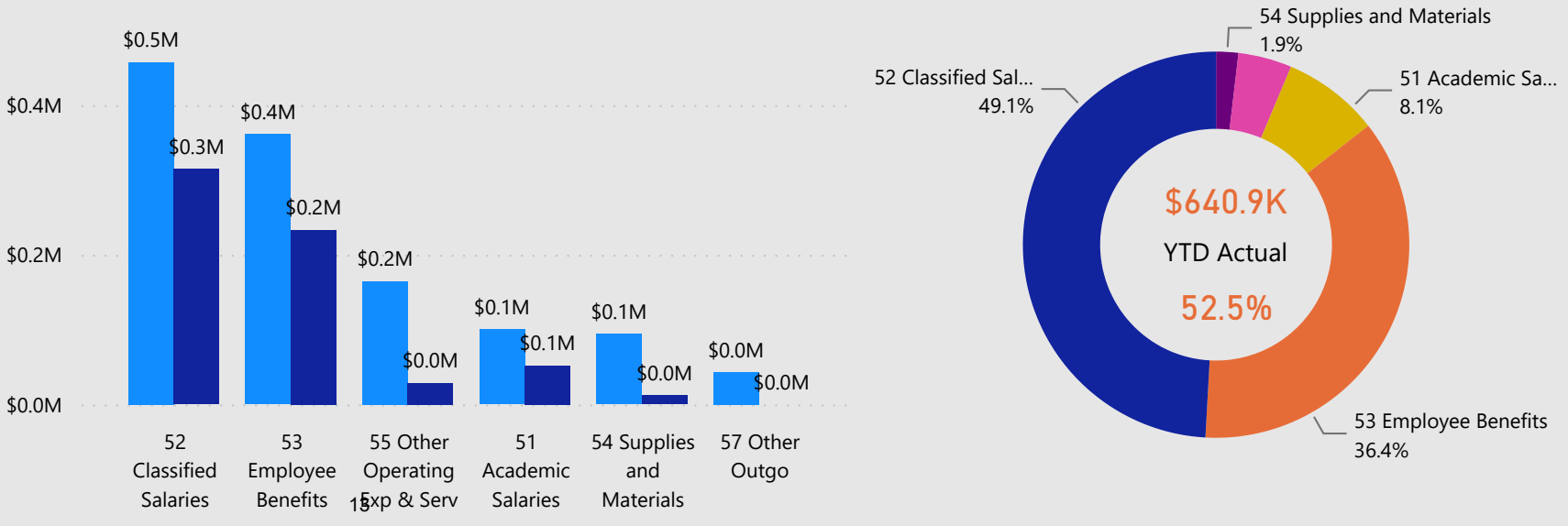
Revenues

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YTD Actual

-

Expenses



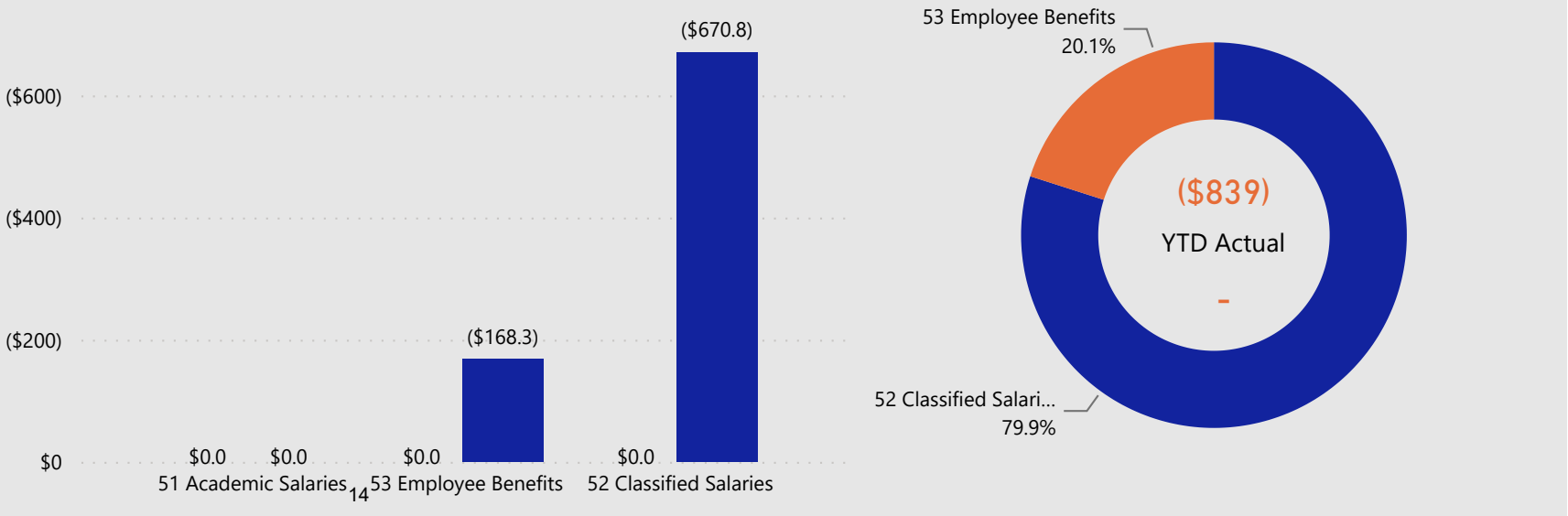
Fund 10 YTD Actuals

9 CEM

| | | | |
|------------------------|----------------|------------|--------------------|
| Fiscal Year | 2022 | | |
| Object Group | Revised Budget | YTD Actual | Actuals/ Budget |
| ▲ | | | |
| 5 Expenses | | | |
| 51 Academic Salaries | | | - |
| 52 Classified Salaries | | (\$671) | - |
| 53 Employee Benefits | | (\$168) | - |
| Total | | (\$839) | - |

Revenues

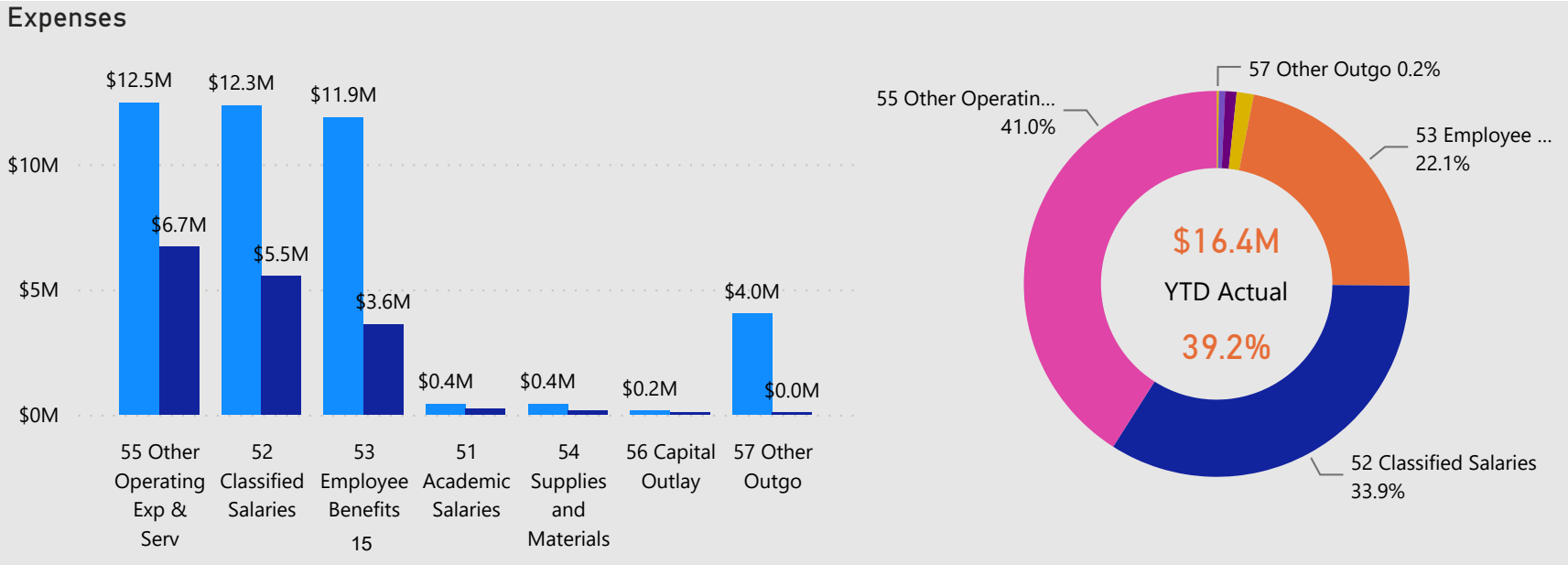
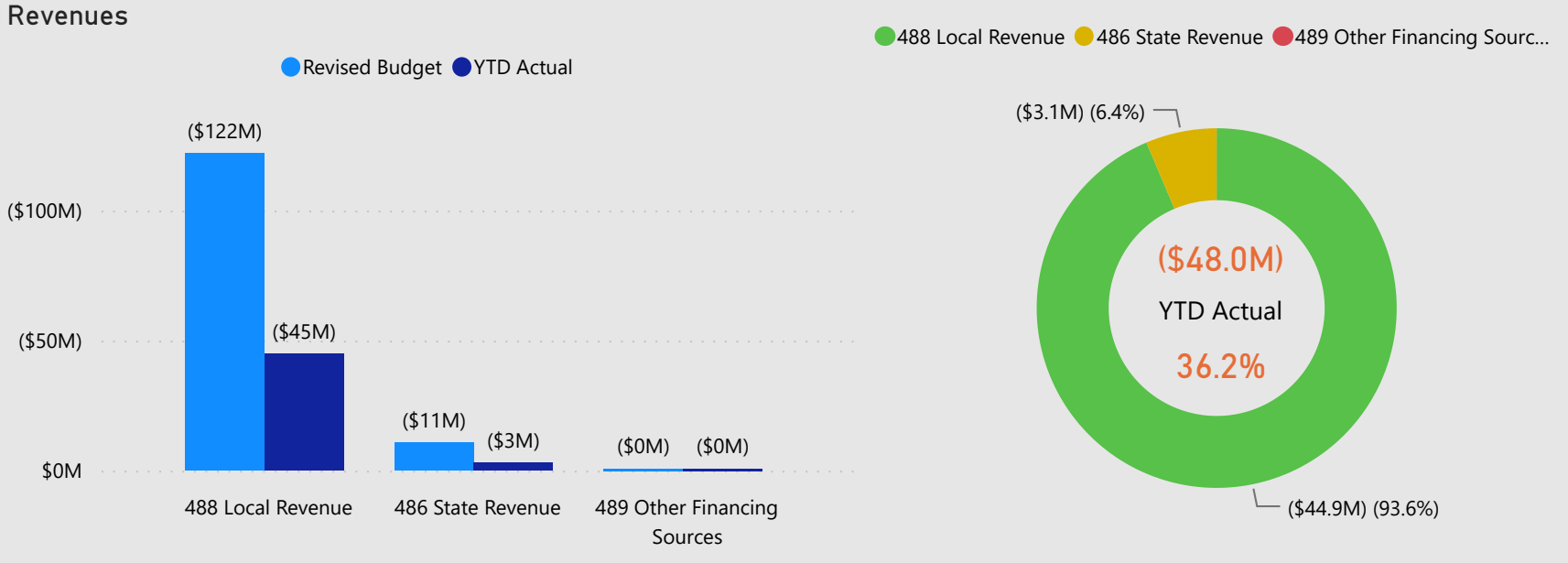
Expenses



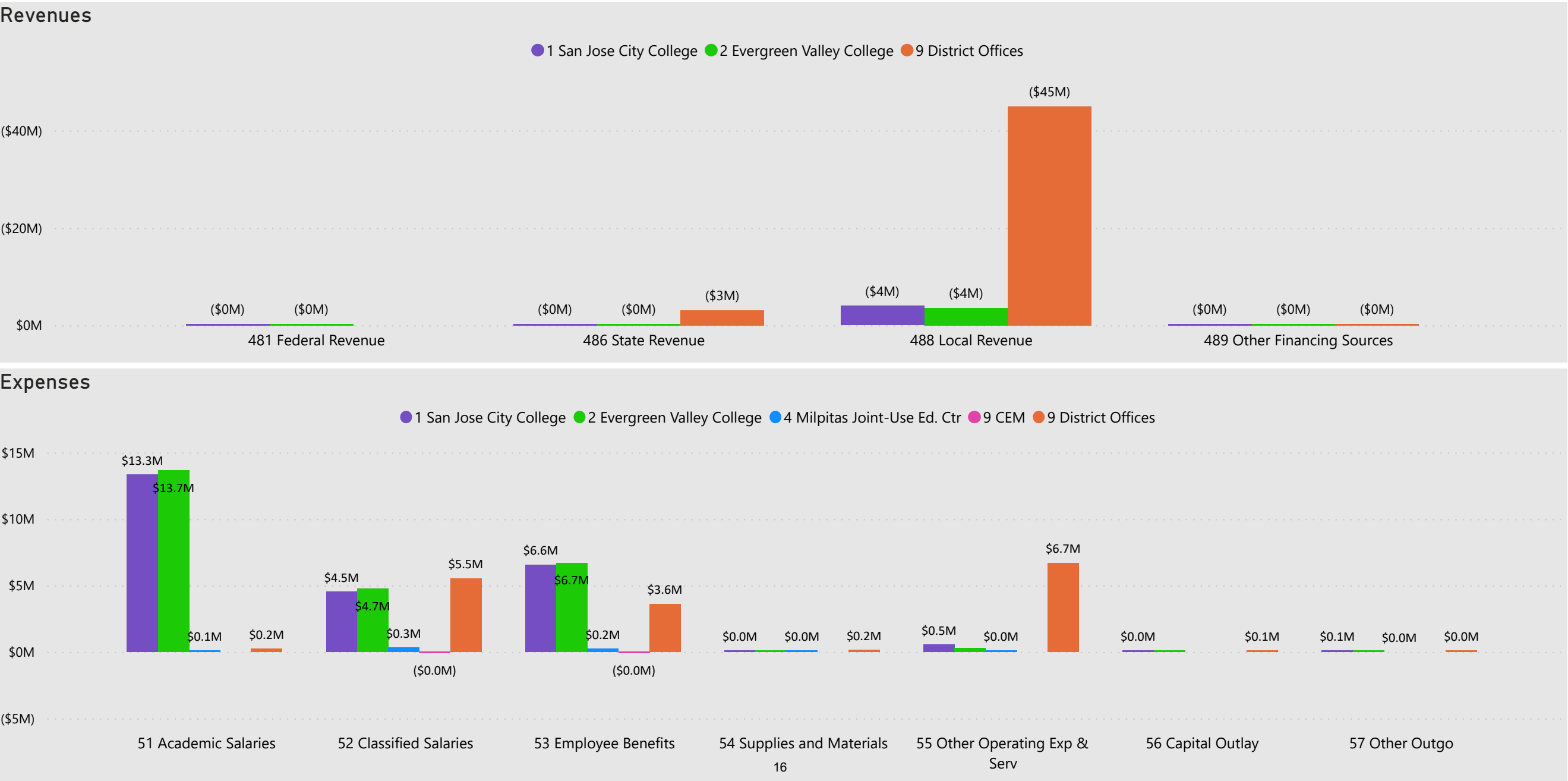
Fund 10 YTD Actuals

9 District Offices

| Fiscal Year | 2022 | | |
|-------------------------------|-----------------|----------------|--------------------|
| Object Group | Revised Budget | YTD Actual | Actuals/ Budget |
| ▲ | | | |
| 4 Revenues | | | |
| 48 Revenues | | | |
| 486 State Revenue | (\$10,669,198) | (\$3,064,950) | 29% |
| 488 Local Revenue | (\$121,903,662) | (\$44,942,022) | 37% |
| 489 Other Financing Sources | (\$188,445) | (\$2,025) | 1% |
| Total | (\$132,761,305) | (\$48,008,997) | 36% |
| 5 Expenses | | | |
| 51 Academic Salaries | \$436,051 | \$235,753 | 54% |
| 52 Classified Salaries | \$12,349,419 | \$5,537,698 | 45% |
| 53 Employee Benefits | \$11,871,385 | \$3,606,917 | 30% |
| 54 Supplies and Materials | \$438,261 | \$156,278 | 36% |
| 55 Other Operating Exp & Serv | \$12,463,314 | \$6,701,575 | 54% |
| 56 Capital Outlay | \$163,265 | \$85,467 | 52% |
| 57 Other Outgo | \$4,027,327 | \$29,374 | 1% |
| Total | \$41,749,022 | \$16,353,063 | 39% |
| Total | (\$91,012,283) | (\$31,655,935) | 35% |



Fund 10 YTD Actuals

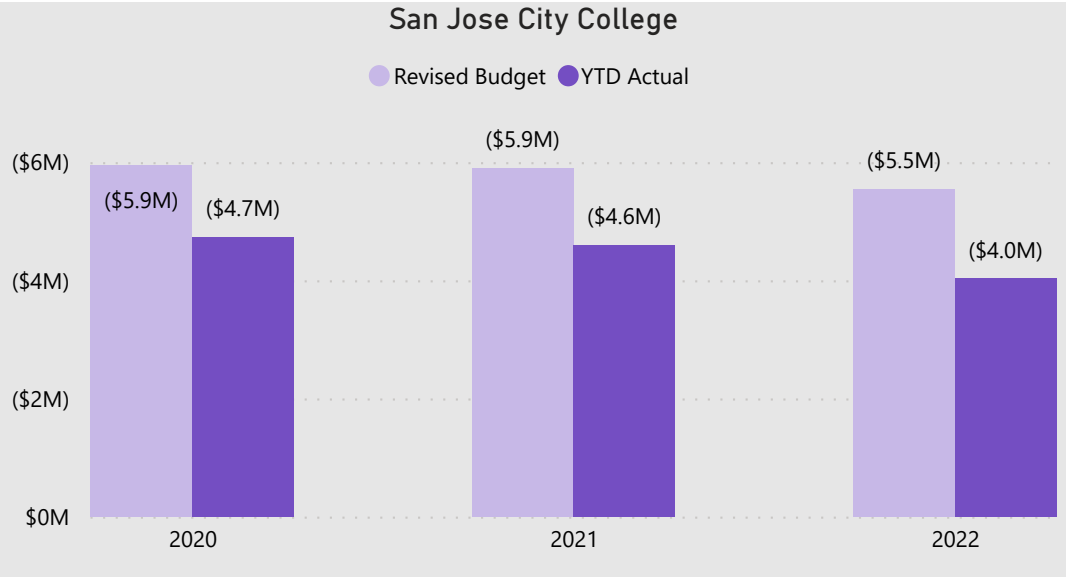


Fund 10 Revenues

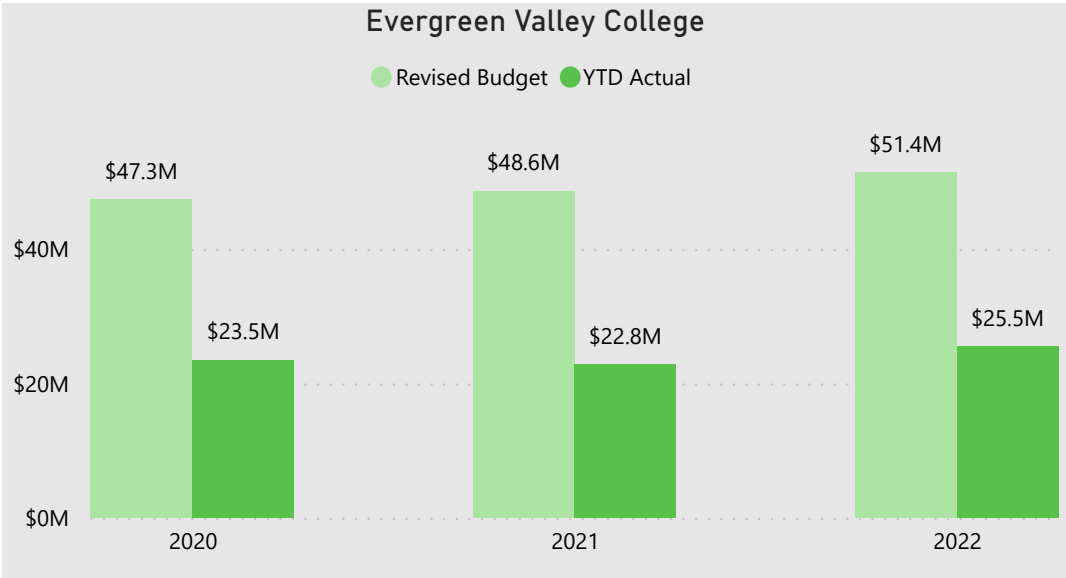
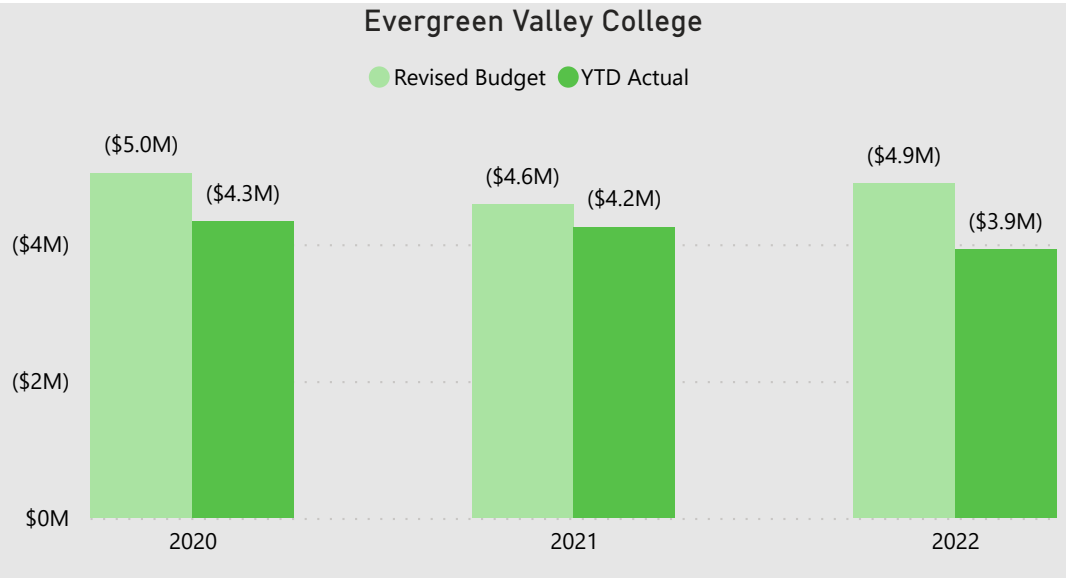
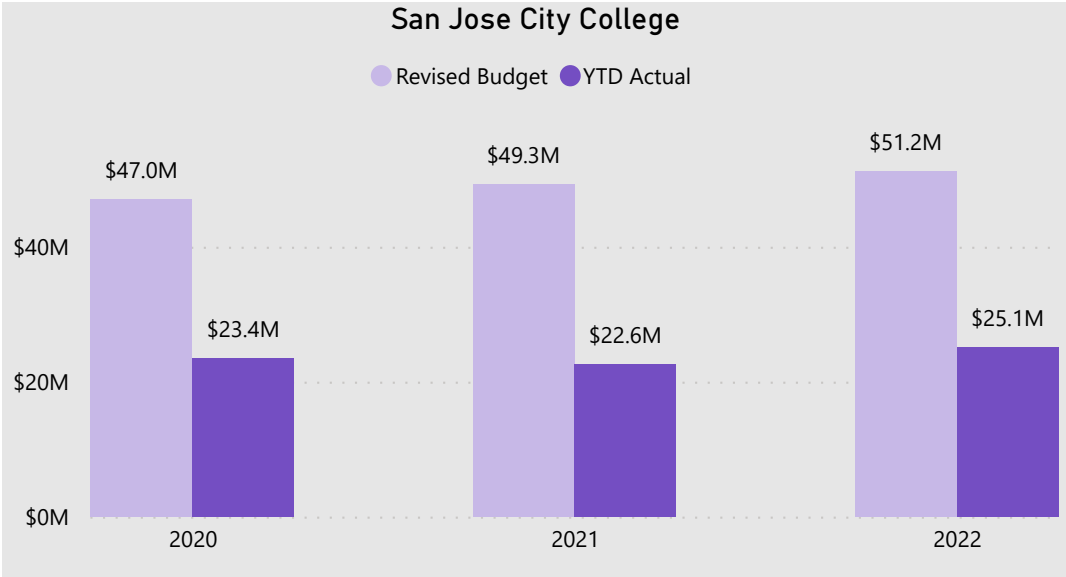
| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-----------------------------|-----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 1 San Jose City College | | | | | | | | | |
| 481 Federal Revenue | | (\$4,034) | - | | (\$393) | - | | (\$744) | - |
| 486 State Revenue | (\$71,504) | (\$46,159) | 65% | (\$69,950) | (\$59,331) | 85% | (\$71,223) | (\$36,504) | 51% |
| 488 Local Revenue | (\$5,201,287) | (\$4,677,869) | 90% | (\$5,230,689) | (\$4,531,584) | 87% | (\$4,922,300) | (\$3,988,775) | 81% |
| 489 Other Financing Sources | (\$675,000) | | - | (\$605,450) | | - | (\$550,000) | (\$3,358) | 1% |
| Total | (\$5,947,791) | (\$4,728,063) | 79% | (\$5,906,089) | (\$4,591,308) | 78% | (\$5,543,523) | (\$4,029,381) | 73% |
| 2 Evergreen Valley College | | | | | | | | | |
| 481 Federal Revenue | (\$22,679) | (\$28,552) | 126% | (\$14,979) | (\$14,979) | 100% | (\$7,123) | (\$14,400) | 202% |
| 486 State Revenue | (\$89,990) | (\$37,777) | 42% | (\$92,192) | (\$78,197) | 85% | (\$92,033) | (\$48,389) | 53% |
| 488 Local Revenue | (\$4,728,036) | (\$4,254,457) | 90% | (\$4,450,547) | (\$4,138,266) | 93% | (\$4,425,356) | (\$3,568,633) | 81% |
| 489 Other Financing Sources | (\$193,175) | (\$6,206) | 3% | (\$18,434) | (\$14,980) | 81% | (\$358,196) | (\$290,623) | 81% |
| Total | (\$5,033,880) | (\$4,326,992) | 86% | (\$4,576,153) | (\$4,246,423) | 93% | (\$4,882,708) | (\$3,922,045) | 80% |
| 9 District Offices | | | | | | | | | |
| 486 State Revenue | (\$10,202,014) | (\$2,549,067) | 25% | (\$10,773,655) | (\$2,645,818) | 25% | (\$10,669,198) | (\$3,064,950) | 29% |
| 488 Local Revenue | (\$110,823,090) | (\$41,815,410) | 38% | (\$112,161,108) | (\$43,545,005) | 39% | (\$121,903,662) | (\$44,942,022) | 37% |
| 489 Other Financing Sources | (\$450,811) | (\$63,794) | 14% | (\$465,340) | (\$44,250) | 10% | (\$188,445) | (\$2,025) | 1% |
| Total | (\$121,475,915) | (\$44,428,271) | 37% | (\$123,400,103) | (\$46,235,074) | 37% | (\$132,761,305) | (\$48,008,997) | 36% |
| Total | (\$132,457,585) | (\$53,483,326) | 40% | (\$133,882,344) | (\$55,072,804) | 41% | (\$143,187,536) | (\$55,960,423) | 39% |

Fund 10 SJCC vs EVC

Revenues



Expenses



Fund 10 Revenues - San Jose City College

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 1 San Jose City College | | | | | | | | | |
| 481 Federal Revenue | | | | | | | | | |
| 48197 Federal MAA Program Revenue | | (\$4,034) | - | | (\$393) | - | | (\$744) | - |
| Total | | (\$4,034) | - | | (\$393) | - | | (\$744) | - |
| 486 State Revenue | | | | | | | | | |
| 48619 B.O.G. (2% Admin. Fee) | (\$71,504) | (\$46,159) | 65% | (\$69,950) | (\$59,331) | 85% | (\$71,223) | (\$36,504) | 51% |
| Total | (\$71,504) | (\$46,159) | 65% | (\$69,950) | (\$59,331) | 85% | (\$71,223) | (\$36,504) | 51% |
| 488 Local Revenue | | | | | | | | | |
| 48870 Instructional Materials Fees | (\$5,891) | (\$9,252) | 157% | (\$4,208) | (\$170) | 4% | (\$4,208) | (\$3,745) | 89% |
| 48871 Enrollment Fees Intl Students | (\$1,478,613) | (\$1,212,626) | 82% | (\$1,423,214) | (\$827,037) | 58% | (\$1,004,345) | (\$754,074) | 75% |
| 48872 Enrollment Fees Residents | (\$2,854,665) | (\$2,590,044) | 91% | (\$2,875,924) | (\$2,787,857) | 97% | (\$2,976,210) | (\$2,310,764) | 78% |
| 48876 Health Fees | (\$280,931) | (\$218,624) | 78% | (\$254,407) | (\$138,089) | 54% | (\$154,096) | (\$145,601) | 94% |
| 48877 Enrollment Fees Non-Residents | (\$439,974) | (\$570,440) | 130% | (\$528,723) | (\$771,360) | 146% | (\$632,542) | (\$679,247) | 107% |
| 48890 Other Local Income | (\$141,213) | (\$76,884) | 54% | (\$144,213) | (\$7,072) | 5% | (\$150,899) | (\$95,345) | 63% |
| Total | (\$5,201,287) | (\$4,677,869) | 90% | (\$5,230,689) | (\$4,531,584) | 87% | (\$4,922,300) | (\$3,988,775) | 81% |
| 489 Other Financing Sources | | | | | | | | | |
| 48969 Interfund Trans In (10 fr 14) | (\$125,000) | | - | (\$55,450) | | - | | | |
| 48980 Interfund Trans In (10 fr 15) | (\$550,000) | | - | (\$550,000) | | - | (\$550,000) | | - |
| 48995 Interfund Trans In (10 fr 17) | | | | | | | | (\$3,358) | - |
| Total | (\$675,000) | | - | (\$605,450) | | - | (\$550,000) | (\$3,358) | 1% |
| Total | (\$5,947,791) | (\$4,728,063) | 79% | (\$5,906,089) | (\$4,591,308) | 78% | (\$5,543,523) | (\$4,029,381) | 73% |

Fund 10 Revenues - Evergreen Valley College

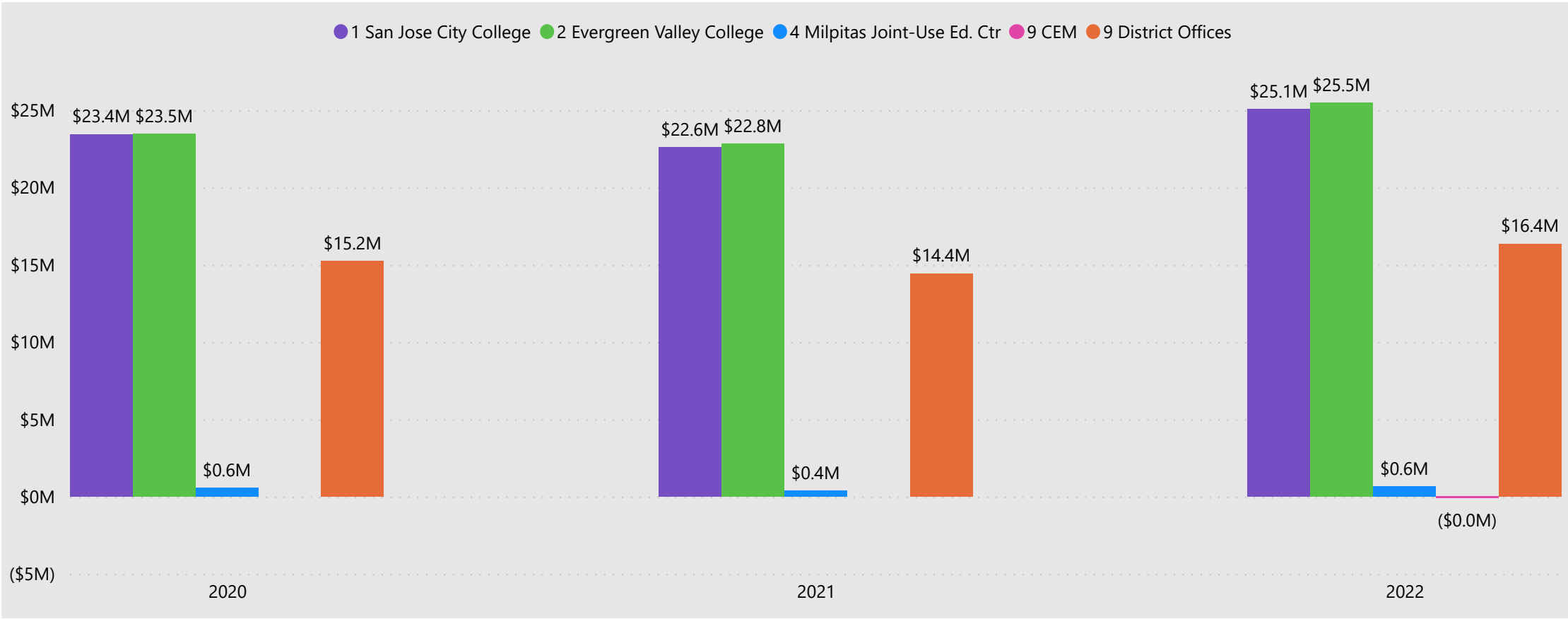
| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|--------------------------------------|----------------------|----------------------|----------------|----------------------|----------------------|----------------|----------------------|----------------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 2 Evergreen Valley College | | | | | | | | | |
| 481 Federal Revenue | | | | | | | | | |
| 48197 Federal MAA Program Revenue | (\$22,679) | (\$28,552) | 126% | (\$14,979) | (\$14,979) | 100% | (\$7,123) | (\$14,400) | 202% |
| Total | (\$22,679) | (\$28,552) | 126% | (\$14,979) | (\$14,979) | 100% | (\$7,123) | (\$14,400) | 202% |
| 486 State Revenue | | | | | | | | | |
| 48619 B.O.G. (2% Admin. Fee) | (\$89,990) | (\$37,777) | 42% | (\$92,192) | (\$78,197) | 85% | (\$92,033) | (\$48,389) | 53% |
| Total | (\$89,990) | (\$37,777) | 42% | (\$92,192) | (\$78,197) | 85% | (\$92,033) | (\$48,389) | 53% |
| 488 Local Revenue | | | | | | | | | |
| 48870 Instructional Materials Fees | (\$2,330) | (\$2,205) | 95% | | (\$630) | - | | (\$510) | - |
| 48871 Enrollment Fees Intl Students | (\$879,066) | (\$723,960) | 82% | (\$786,336) | (\$588,966) | 75% | (\$644,159) | (\$488,736) | 76% |
| 48872 Enrollment Fees Residents | (\$3,201,367) | (\$2,977,810) | 93% | (\$3,160,696) | (\$2,935,569) | 93% | (\$3,166,375) | (\$2,504,608) | 79% |
| 48875 Student Representation Fees | | \$48 | - | | | - | | | |
| 48876 Health Fees | (\$211,005) | (\$132,654) | 63% | (\$144,274) | (\$99,043) | 69% | (\$154,013) | (\$104,457) | 68% |
| 48877 Enrollment Fees Non-Residents | (\$353,854) | (\$375,648) | 106% | (\$279,955) | (\$509,486) | 182% | (\$379,450) | (\$464,790) | 122% |
| 48890 Other Local Income | (\$80,414) | (\$42,229) | 53% | (\$79,286) | (\$4,573) | 6% | (\$81,359) | (\$5,532) | 7% |
| Total | (\$4,728,036) | (\$4,254,457) | 90% | (\$4,450,547) | (\$4,138,266) | 93% | (\$4,425,356) | (\$3,568,633) | 81% |
| 489 Other Financing Sources | | | | | | | | | |
| 48969 Interfund Trans In (10 fr 14) | (\$125,000) | | - | | | | | | |
| 48973 Interfnd Trsf In (Indir. Cost) | (\$68,175) | (\$6,206) | 9% | (\$18,434) | (\$14,980) | 81% | (\$73,575) | (\$6,002) | 8% |
| 48980 Interfund Trans In (10 fr 15) | | | - | | | | | | |
| 48995 Interfund Trans In (10 fr 17) | | | | | | | (\$284,621) | (\$284,621) | 100% |
| Total | (\$193,175) | (\$6,206) | 3% | (\$18,434) | (\$14,980) | 81% | (\$358,196) | (\$290,623) | 81% |
| Total | (\$5,033,880) | (\$4,326,992) | 86% | (\$4,576,153) | (\$4,246,423) | 93% | (\$4,882,708) | (\$3,922,045) | 80% |

Fund 10 Revenues - District Office

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|--------------------------------------|-----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 9 District Offices | | | | | | | | | |
| 486 State Revenue | (\$10,202,014) | (\$2,549,067) | 25% | (\$10,773,655) | (\$2,645,818) | 25% | (\$10,669,198) | (\$3,064,950) | 29% |
| 48614 Education Protection Acct(EPA) | (\$1,224,474) | (\$613,452) | 50% | (\$1,234,865) | (\$870,692) | 71% | (\$1,032,290) | (\$627,230) | 61% |
| 48672 Secured Homeowners Exempt | (\$409,000) | (\$62,293) | 15% | (\$406,000) | (\$60,903) | 15% | (\$395,000) | (\$59,941) | 15% |
| 48690 Other State Income | (\$5,526,306) | (\$772,216) | 14% | (\$6,101,145) | (\$670,848) | 11% | (\$6,243,445) | (\$1,384,749) | 22% |
| 48691 Mandated Cost Reimbursement | (\$357,669) | (\$358,403) | 100% | (\$368,748) | (\$361,038) | 98% | (\$313,469) | | - |
| 48694 State Lottery | (\$1,873,445) | (\$742,702) | 40% | (\$1,852,298) | (\$682,337) | 37% | (\$1,682,632) | (\$992,612) | 59% |
| 48695 State Reimb Costs | (\$811,120) | | - | (\$810,599) | | - | (\$1,002,362) | | - |
| 48699 Other State Income | | | | | | | | (\$418) | - |
| 488 Local Revenue | (\$110,823,090) | (\$41,815,410) | 38% | (\$112,161,108) | (\$43,545,005) | 39% | (\$121,903,662) | (\$44,942,022) | 37% |
| 48811 Secured Property Tax Revenues | (\$90,754,000) | (\$34,344,523) | 38% | (\$95,368,000) | (\$35,955,658) | 38% | (\$100,160,000) | (\$37,782,915) | 38% |
| 48812 Supplemental Secured Prop. Tax | (\$2,694,000) | (\$687,136) | 26% | (\$1,877,000) | (\$905,490) | 48% | (\$2,251,351) | (\$522,313) | 23% |
| 48813 Unsecured Roll Property Taxes | (\$6,627,000) | (\$6,455,915) | 97% | (\$6,528,000) | (\$6,460,692) | 99% | (\$6,467,000) | (\$6,344,611) | 98% |
| 48818 RDA Passthru(AB1290)(47.5%) | (\$2,450,050) | | - | (\$2,841,450) | | - | (\$2,856,650) | | - |
| 48819 RDA Residual Pmts | (\$7,332,000) | | - | (\$4,718,135) | | - | (\$9,254,000) | | - |
| 48860 Interest | (\$500,000) | (\$200,221) | 40% | (\$500,000) | (\$144,659) | 29% | (\$500,000) | (\$88,984) | 18% |
| 48874 Use of Facilities | (\$4,000) | (\$4,000) | 100% | (\$4,000) | (\$4,000) | 100% | (\$4,000) | (\$4,000) | 100% |
| 48890 Other Local Income | (\$462,040) | (\$123,576) | 27% | (\$324,523) | (\$74,496) | 23% | (\$410,661) | (\$199,129) | 48% |
| 48899 Returned Checks | | (\$40) | - | | (\$10) | - | | (\$70) | - |
| 489 Other Financing Sources | (\$450,811) | (\$63,794) | 14% | (\$465,340) | (\$44,250) | 10% | (\$188,445) | (\$2,025) | 1% |
| 48911 Sale Of Equipment | (\$22,000) | (\$3,289) | 15% | (\$20,000) | (\$5,689) | 28% | (\$10,000) | (\$2,025) | 20% |
| 48912 Sale Of Waste Materials | (\$100) | (\$59) | 59% | (\$2,000) | | - | (\$600) | | - |
| 48965 Interfund Trasn In (10 fr 70) | | | | | (\$30,915) | - | | | |
| 48969 Interfund Trans In (10 fr 14) | (\$230,000) | | - | (\$255,000) | | - | | | |
| 48980 Interfund Trans In (10 fr 15) | (\$197,000) | (\$58,736) | 30% | (\$188,340) | (\$7,647) | 4% | (\$177,845) | | - |
| 48995 Interfund Trans In (10 fr 17) | (\$1,711) | (\$1,711) | 100% | | | | | | |
| Total | (\$121,475,915) | (\$44,428,271) | 37% | (\$123,400,103) | (\$46,235,074) | 37% | (\$132,761,305) | (\$48,008,997) | 36% |

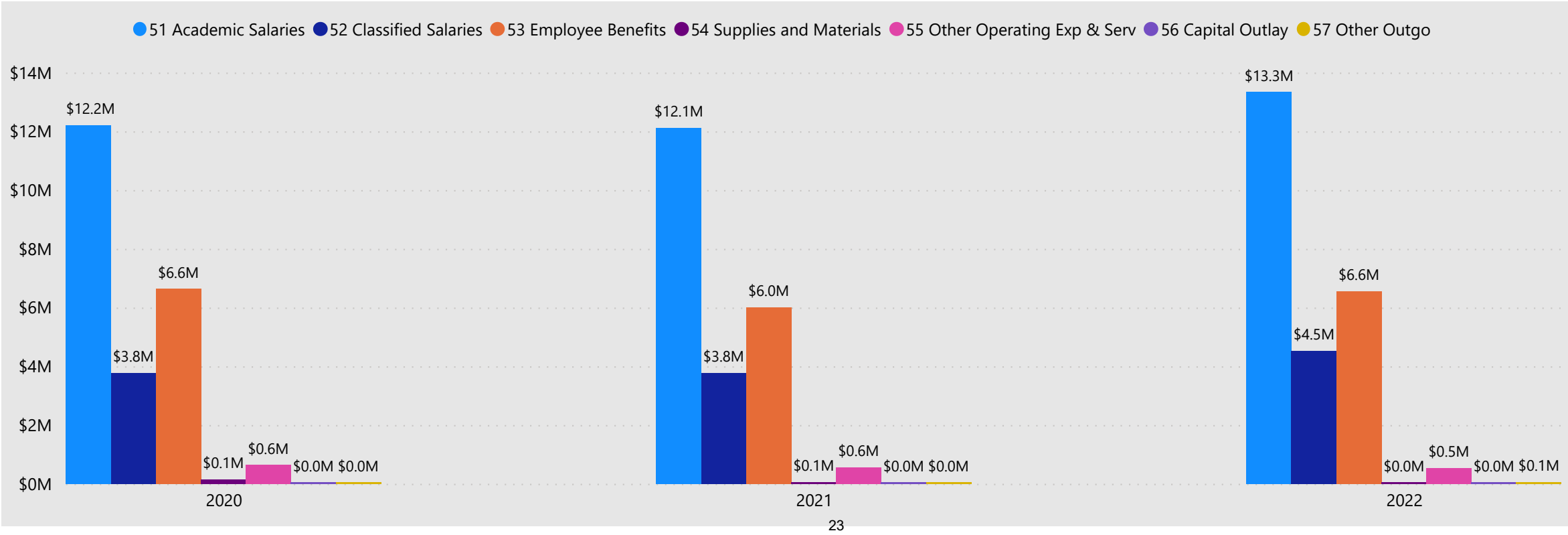
Fund 10 Expenses

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|------------------------------|----------------|--------------|----------------|----------------|--------------|----------------|----------------|--------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 1 San Jose City College | \$47,019,227 | \$23,445,547 | 50% | \$49,271,997 | \$22,603,665 | 46% | \$51,166,006 | \$25,068,660 | 49% |
| 2 Evergreen Valley College | \$47,328,593 | \$23,473,904 | 50% | \$48,617,443 | \$22,824,559 | 47% | \$51,389,477 | \$25,485,875 | 50% |
| 4 Milpitas Joint-Use Ed. Ctr | \$944,400 | \$553,373 | 59% | \$1,009,432 | \$383,813 | 38% | \$1,220,251 | \$640,858 | 53% |
| 9 CEM | | | | | | | | (\$839) | - |
| 9 District Offices | \$36,962,149 | \$15,223,501 | 41% | \$39,987,447 | \$14,445,059 | 36% | \$41,749,022 | \$16,353,063 | 39% |
| Total | \$132,254,368 | \$62,696,325 | 47% | \$138,886,320 | \$60,257,096 | 43% | \$145,524,757 | \$67,547,618 | 46% |



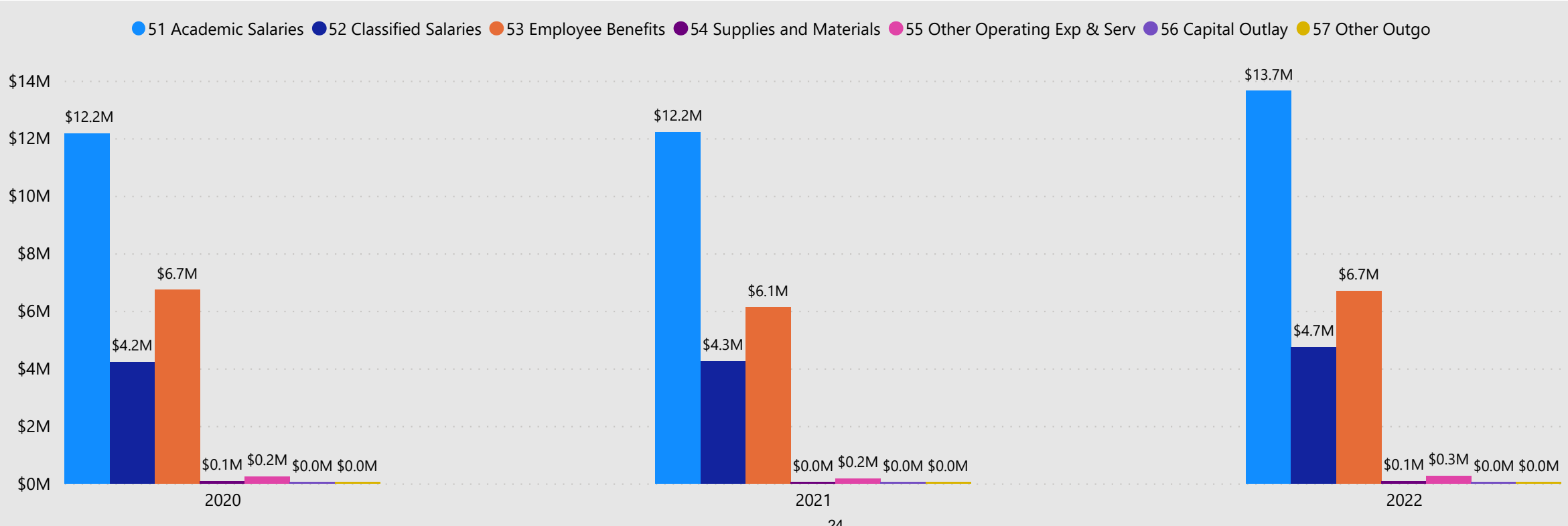
Fund 10 Expenses - San Jose City College

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------|----------------|--------------|----------------|----------------|--------------|----------------|----------------|--------------|----------------|
| Major Object | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 51 Academic Salaries | \$23,272,746 | \$12,206,928 | 52% | \$24,182,052 | \$12,125,398 | 50% | \$24,862,760 | \$13,339,235 | 54% |
| 52 Classified Salaries | \$8,059,446 | \$3,771,836 | 47% | \$8,709,907 | \$3,770,085 | 43% | \$9,605,925 | \$4,522,000 | 47% |
| 53 Employee Benefits | \$11,705,497 | \$6,635,196 | 57% | \$12,230,083 | \$6,016,847 | 49% | \$14,136,466 | \$6,557,994 | 46% |
| 54 Supplies and Materials | \$481,162 | \$148,726 | 31% | \$574,103 | \$50,232 | 9% | \$365,248 | \$34,811 | 10% |
| 55 Other Operating Exp & Serv | \$2,816,139 | \$641,053 | 23% | \$2,945,347 | \$564,062 | 19% | \$2,004,588 | \$546,436 | 27% |
| 56 Capital Outlay | \$14,636 | \$10,831 | 74% | \$314,055 | \$34,041 | 11% | \$67,904 | \$8,742 | 13% |
| 57 Other Outgo | \$669,601 | \$30,978 | 5% | \$316,450 | \$42,999 | 14% | \$123,115 | \$59,442 | 48% |
| Total | \$47,019,227 | \$23,445,547 | 50% | \$49,271,997 | \$22,603,665 | 46% | \$51,166,006 | \$25,068,660 | 49% |



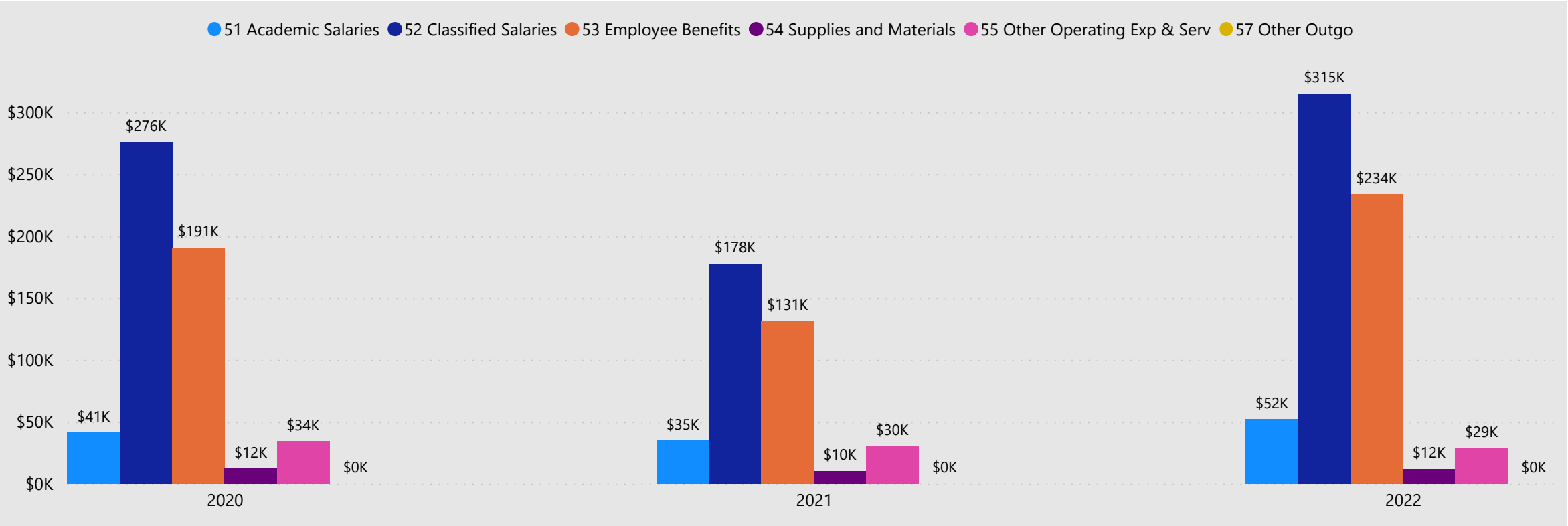
Fund 10 Expenses - Evergreen Valley College

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------|----------------|--------------|----------------|----------------|--------------|----------------|----------------|--------------|----------------|
| Major Object | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 51 Academic Salaries | \$22,633,154 | \$12,173,543 | 54% | \$23,088,462 | \$12,222,406 | 53% | \$24,707,241 | \$13,651,364 | 55% |
| 52 Classified Salaries | \$8,533,826 | \$4,223,741 | 49% | \$8,750,700 | \$4,257,704 | 49% | \$9,736,687 | \$4,749,746 | 49% |
| 53 Employee Benefits | \$13,496,963 | \$6,732,744 | 50% | \$13,442,492 | \$6,127,222 | 46% | \$14,507,778 | \$6,697,968 | 46% |
| 54 Supplies and Materials | \$298,471 | \$77,111 | 26% | \$267,595 | \$22,793 | 9% | \$274,393 | \$75,194 | 27% |
| 55 Other Operating Exp & Serv | \$1,622,178 | \$243,609 | 15% | \$1,411,166 | \$176,600 | 13% | \$1,510,373 | \$275,526 | 18% |
| 56 Capital Outlay | \$52,033 | \$18,813 | 36% | \$47,994 | \$17,334 | 36% | \$61,236 | \$35,577 | 58% |
| 57 Other Outgo | \$691,968 | \$4,345 | 1% | \$1,609,035 | \$500 | 0% | \$591,769 | \$500 | 0% |
| Total | \$47,328,593 | \$23,473,904 | 50% | \$48,617,443 | \$22,824,559 | 47% | \$51,389,477 | \$25,485,875 | 50% |



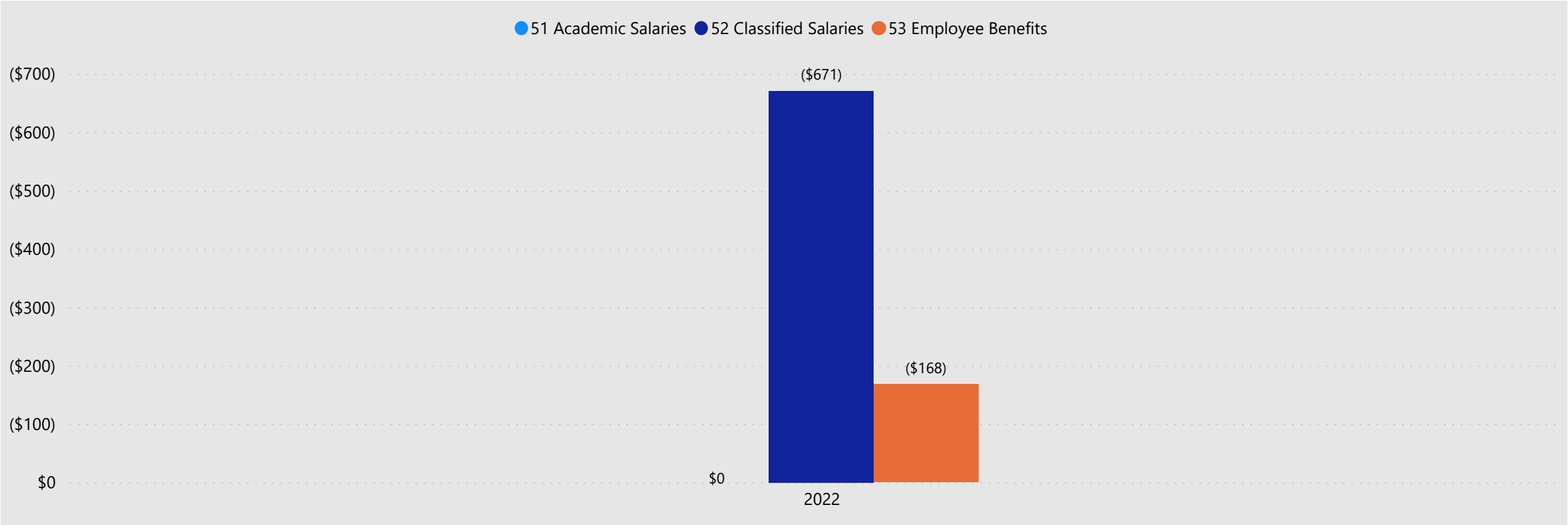
Fund 10 Expenses - Milpitas Joint-Use Ed. Ctr

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------|----------------|------------|----------------|----------------|------------|----------------|----------------|------------|----------------|
| Major Object | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 51 Academic Salaries | \$82,603 | \$41,085 | 50% | \$87,626 | \$34,629 | 40% | \$100,135 | \$51,900 | 52% |
| 52 Classified Salaries | \$366,396 | \$275,605 | 75% | \$383,854 | \$177,640 | 46% | \$456,991 | \$314,789 | 69% |
| 53 Employee Benefits | \$293,109 | \$190,625 | 65% | \$318,051 | \$131,212 | 41% | \$361,181 | \$233,513 | 65% |
| 54 Supplies and Materials | \$79,593 | \$11,935 | 15% | \$26,000 | \$10,055 | 39% | \$94,200 | \$11,884 | 13% |
| 55 Other Operating Exp & Serv | \$113,059 | \$34,123 | 30% | \$114,859 | \$30,276 | 26% | \$164,859 | \$28,772 | 17% |
| 57 Other Outgo | \$9,638 | - | - | \$79,041 | - | - | \$42,884 | - | - |
| Total | \$944,400 | \$553,373 | 59% | \$1,009,432 | \$383,813 | 38% | \$1,220,251 | \$640,858 | 53% |



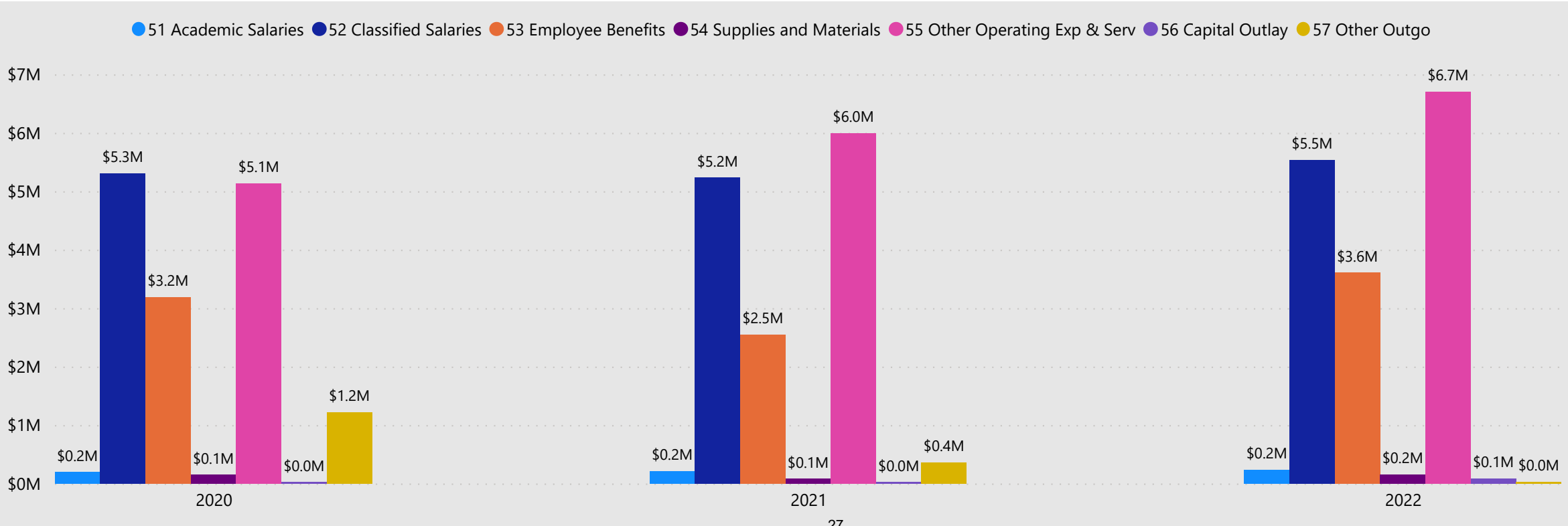
Fund 10 Expenses - CEM

| Fiscal Year | 2022 | | |
|------------------------|----------------|------------|----------------|
| Major Object | Revised Budget | YTD Actual | Actuals/Budget |
| 51 Academic Salaries | | | - |
| 52 Classified Salaries | | (\$671) | - |
| 53 Employee Benefits | | (\$168) | - |
| Total | | (\$839) | - |

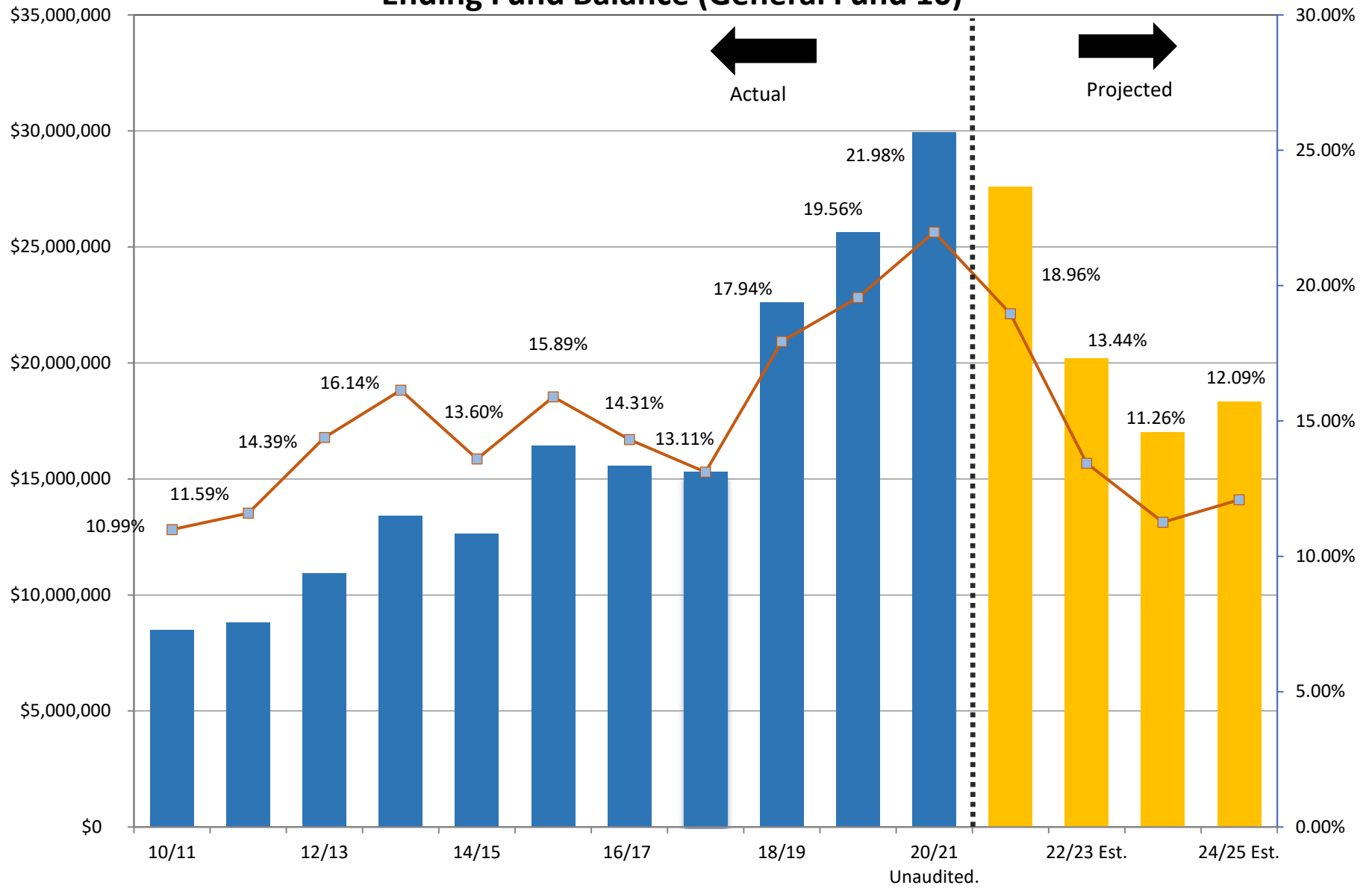


Fund 10 Expenses - District Offices

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------|----------------|--------------|----------------|----------------|--------------|----------------|----------------|--------------|----------------|
| Major Object | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 51 Academic Salaries | \$385,933 | \$195,061 | 51% | \$401,628 | \$215,881 | 54% | \$436,051 | \$235,753 | 54% |
| 52 Classified Salaries | \$10,773,244 | \$5,307,384 | 49% | \$11,243,208 | \$5,233,696 | 47% | \$12,349,419 | \$5,537,698 | 45% |
| 53 Employee Benefits | \$10,950,331 | \$3,193,602 | 29% | \$11,086,607 | \$2,546,695 | 23% | \$11,871,385 | \$3,606,917 | 30% |
| 54 Supplies and Materials | \$492,376 | \$148,907 | 30% | \$473,598 | \$82,309 | 17% | \$438,261 | \$156,278 | 36% |
| 55 Other Operating Exp & Serv | \$10,827,851 | \$5,137,047 | 47% | \$12,233,976 | \$5,995,724 | 49% | \$12,463,314 | \$6,701,575 | 54% |
| 56 Capital Outlay | \$130,029 | \$16,527 | 13% | \$128,483 | \$9,217 | 7% | \$163,265 | \$85,467 | 52% |
| 57 Other Outgo | \$3,402,385 | \$1,224,972 | 36% | \$4,419,948 | \$361,538 | 8% | \$4,027,327 | \$29,374 | 1% |
| Total | \$36,962,149 | \$15,223,501 | 41% | \$39,987,447 | \$14,445,059 | 36% | \$41,749,022 | \$16,353,063 | 39% |

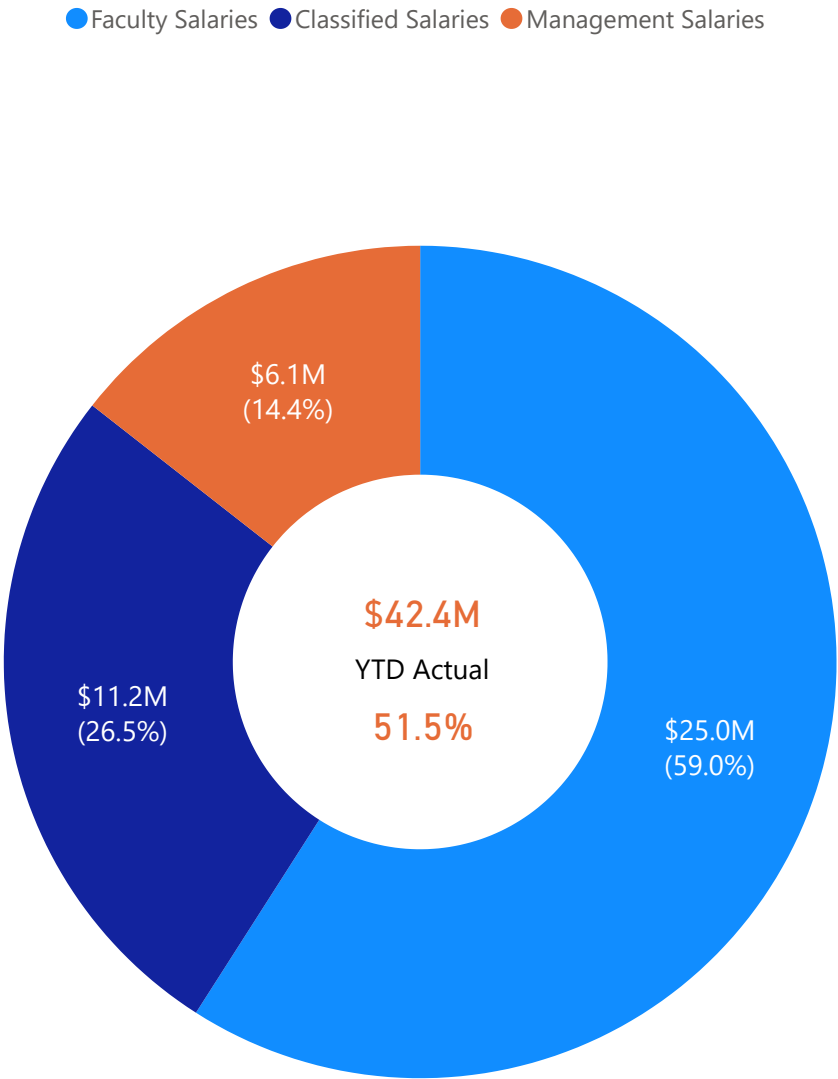


Ending Fund Balance (General Fund 10)

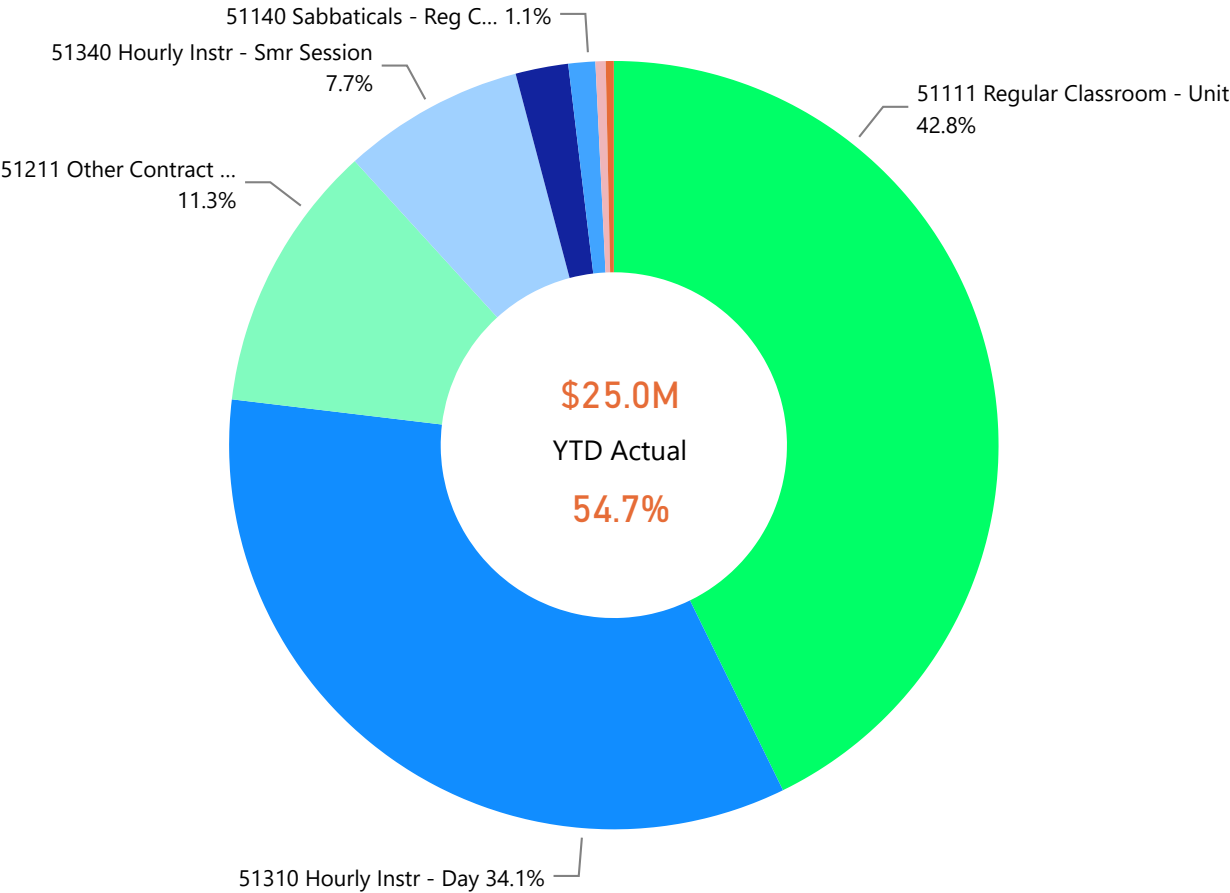
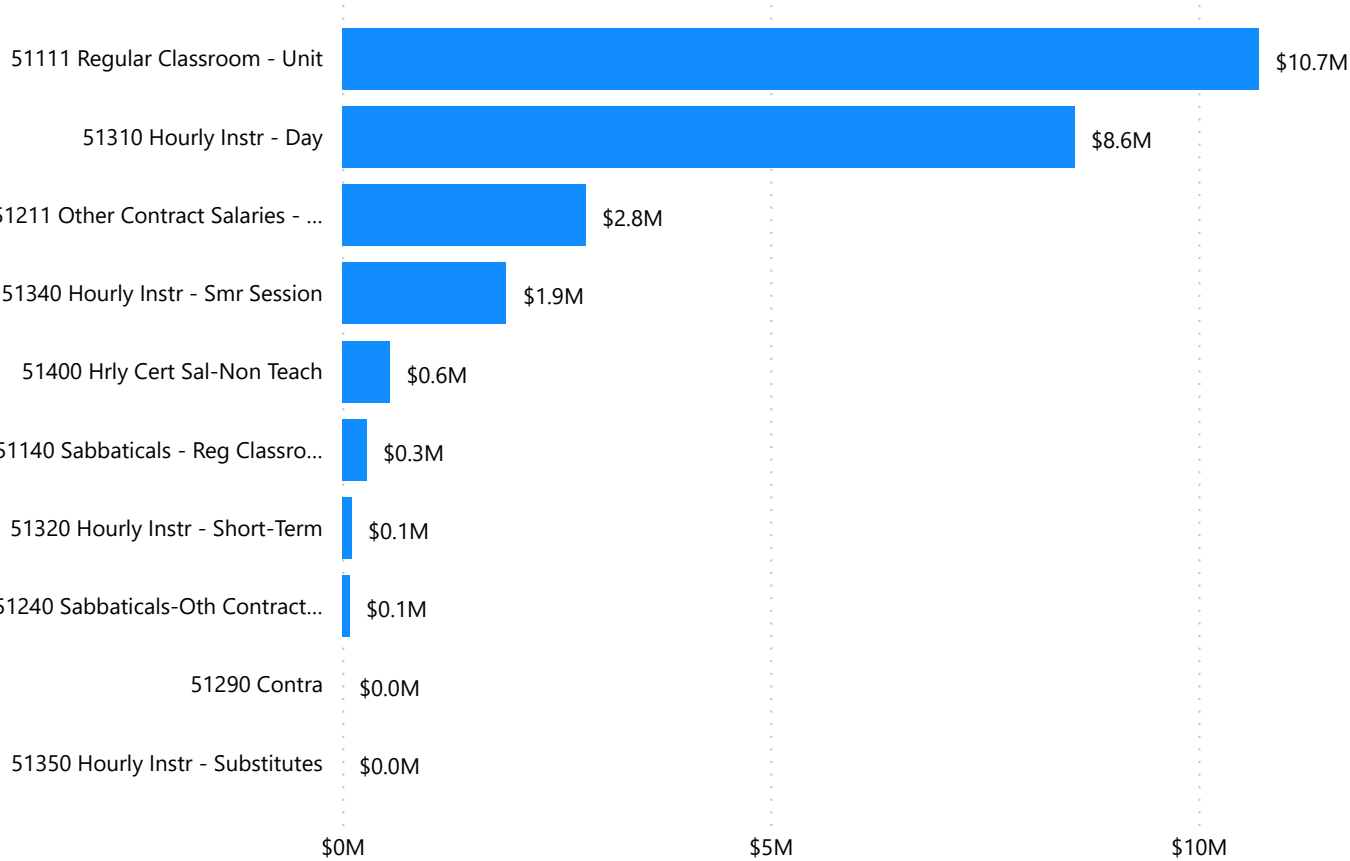


Fund 10 YTD Actual - Salaries

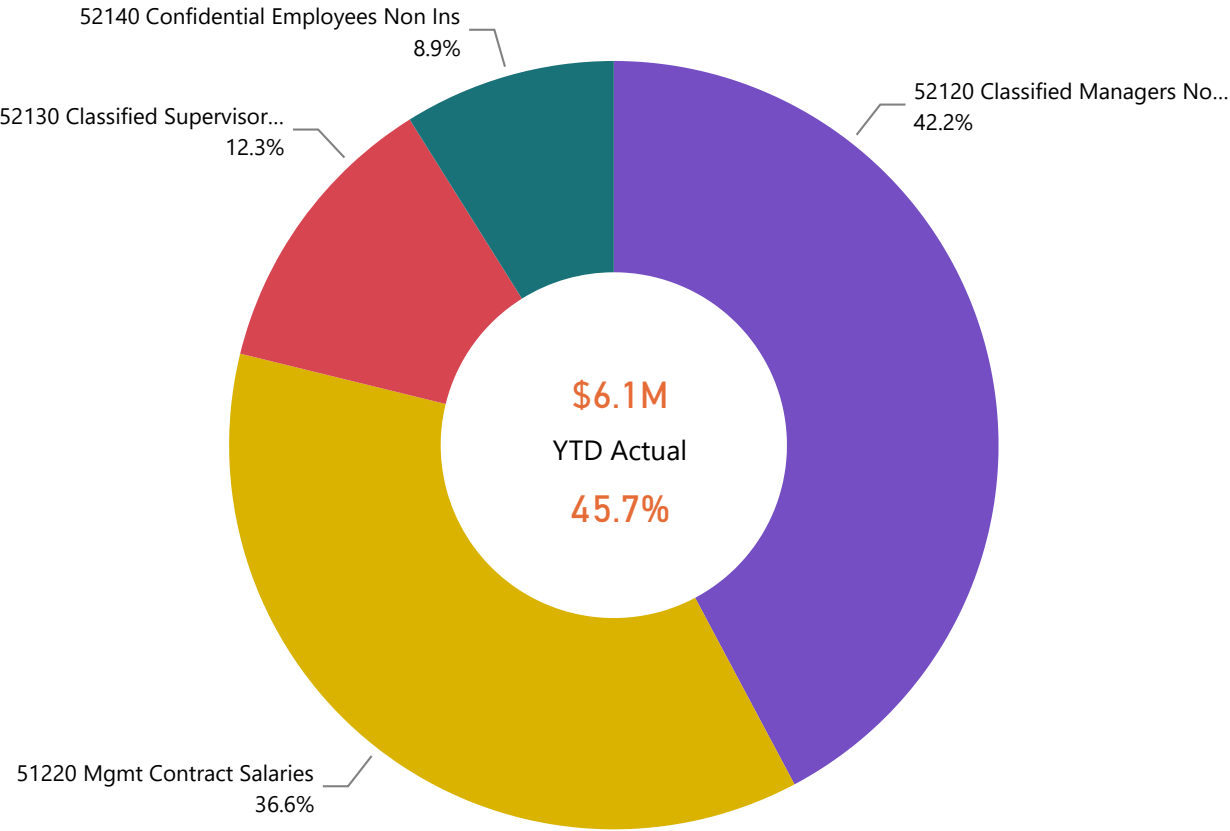
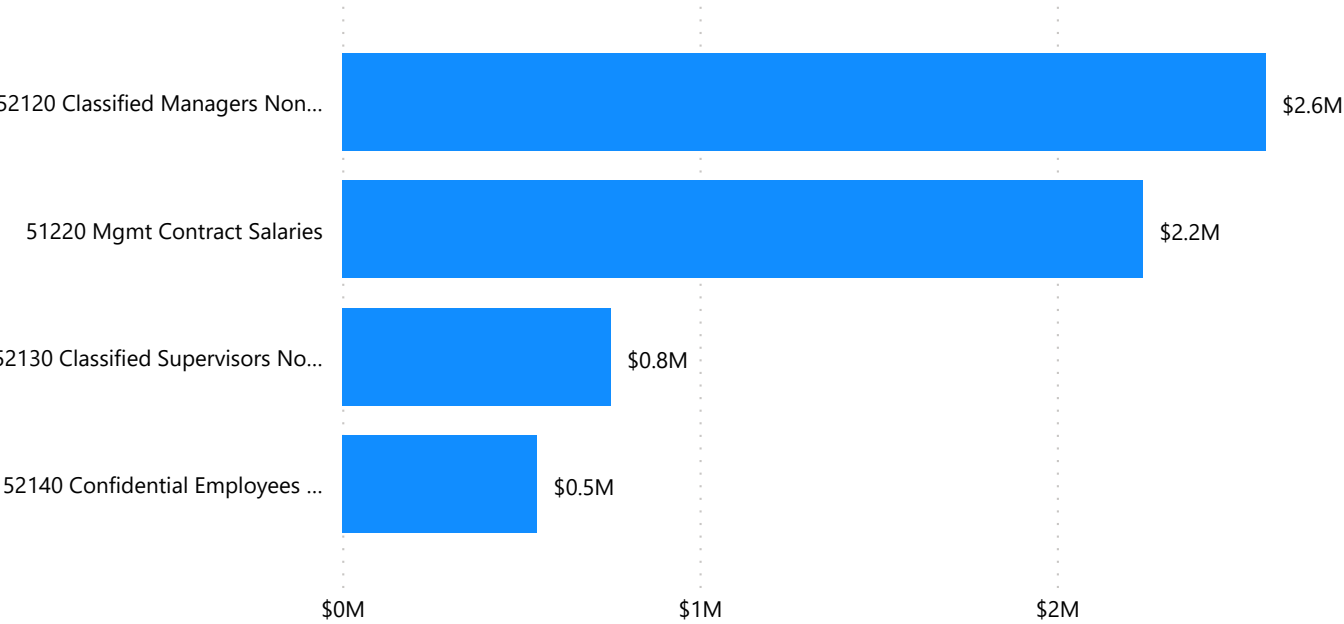
| Fiscal Year | 2022 | | |
|--|----------------|--------------|----------------|
| Salaries | Revised Budget | YTD Actual | Actuals/Budget |
| Classified Salaries | | | |
| 52110 Reg, Other Than Instruction - Un | \$18,570,086 | \$9,099,758 | 49% |
| 52111 Regular, Professional Growth | | \$8,395 | - |
| 52190 Classified Contra | (\$154,208) | | - |
| 52210 Instructional Aide -Classified | \$2,533,417 | \$1,386,146 | 55% |
| 52211 Inst Aide, Professional Growth | | \$203 | - |
| 52310 Hrly, Other Than Instruction | \$495,551 | \$126,837 | 26% |
| 52320 Student Assistants (Non-Inst) | \$123,950 | \$22,202 | 18% |
| 52350 Substitutes | \$21,845 | \$18,827 | 86% |
| 52351 Overtime | \$414,461 | \$276,462 | 67% |
| 52410 Hrly, Instructional Aide | \$575,308 | \$137,456 | 24% |
| 52420 Hrly, Instructional Tutors | \$525,105 | \$154,959 | 30% |
| 52451 Instructional Overtime | | \$13,477 | - |
| Total | \$23,105,514 | \$11,244,722 | 49% |
| Faculty Salaries | | | |
| 51111 Regular Classroom - Unit | \$22,801,637 | \$10,704,708 | 47% |
| 51140 Sabbaticals - Reg Classroom | \$624,137 | \$283,064 | 45% |
| 51211 Other Contract Salaries - Unit | \$5,254,494 | \$2,838,795 | 54% |
| 51240 Sabbaticals-Oth Contract Sal | \$152,674 | \$84,385 | 55% |
| 51290 Contra | (\$7,620) | | - |
| 51310 Hourly Instr - Day | \$11,712,195 | \$8,550,512 | 73% |
| 51320 Hourly Instr - Short-Term | \$49,703 | \$107,093 | 215% |
| 51340 Hourly Instr - Smr Session | \$2,214,622 | \$1,915,514 | 86% |
| 51350 Hourly Instr - Substitutes | \$430,881 | | - |
| 51400 Hrly Cert Sal-Non Teach | \$2,539,762 | \$554,110 | 22% |
| Total | \$45,772,485 | \$25,038,182 | 55% |
| Management Salaries | | | |
| 51220 Mgmt Contract Salaries | \$4,333,703 | \$2,240,071 | 52% |
| 52120 Classified Managers Non Instru | \$5,827,237 | \$2,583,408 | 44% |
| 52130 Classified Supervisors Non Ins | \$1,752,611 | \$750,688 | 43% |
| 52140 Confidential Employees Non Ins | \$1,463,661 | \$544,743 | 37% |
| Total | \$13,377,211 | \$6,118,911 | 46% |
| Total | \$82,255,210 | \$42,401,814 | 52% |



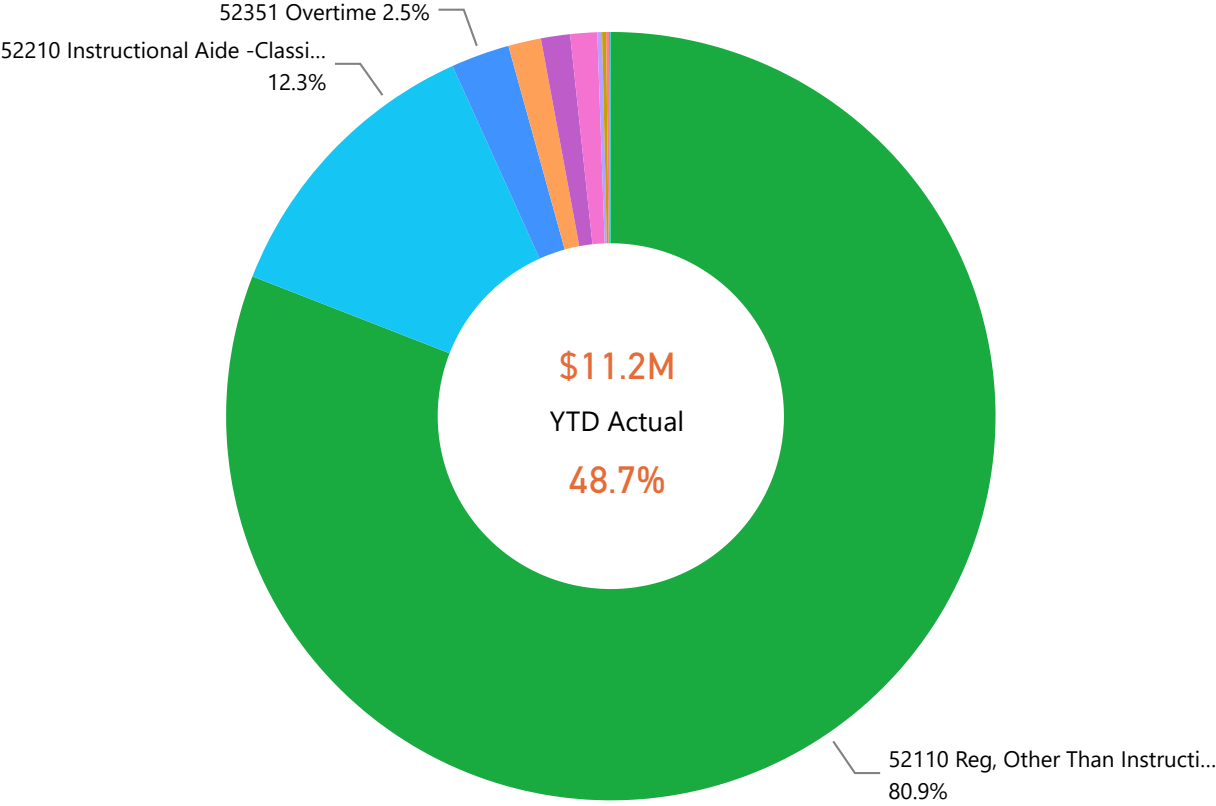
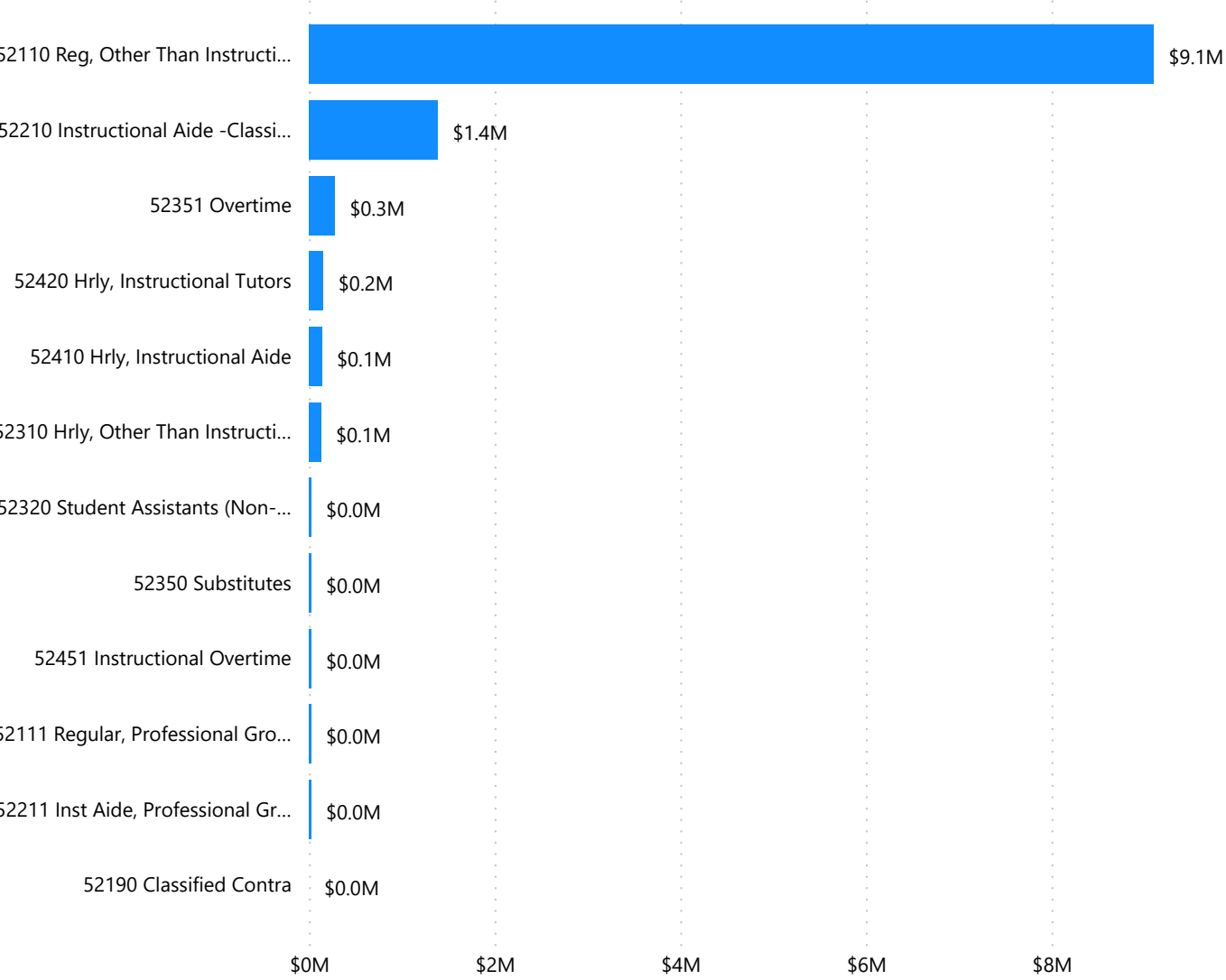
Fund 10 YTD Actual - Faculty Salaries



Fund 10 YTD Actual - Management Salaries



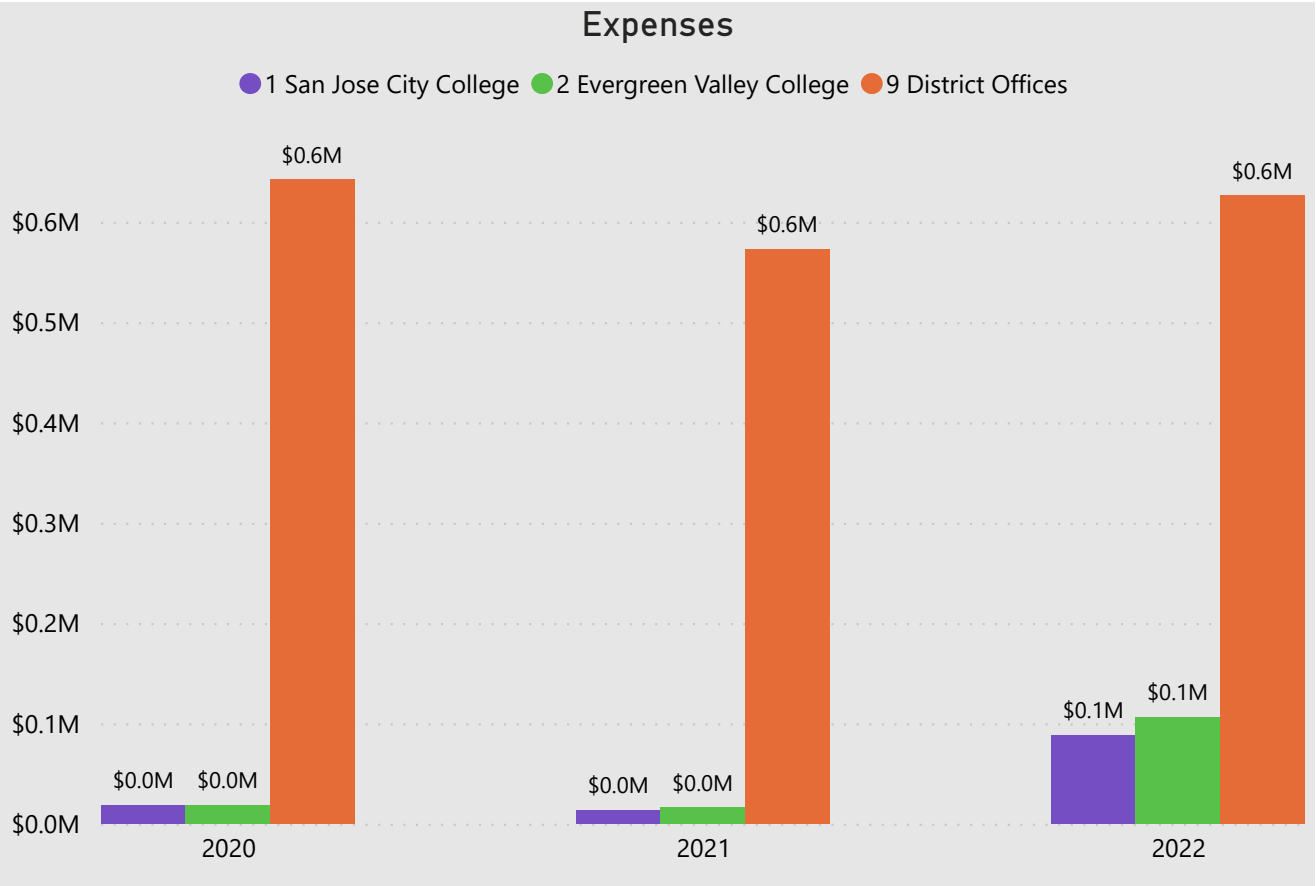
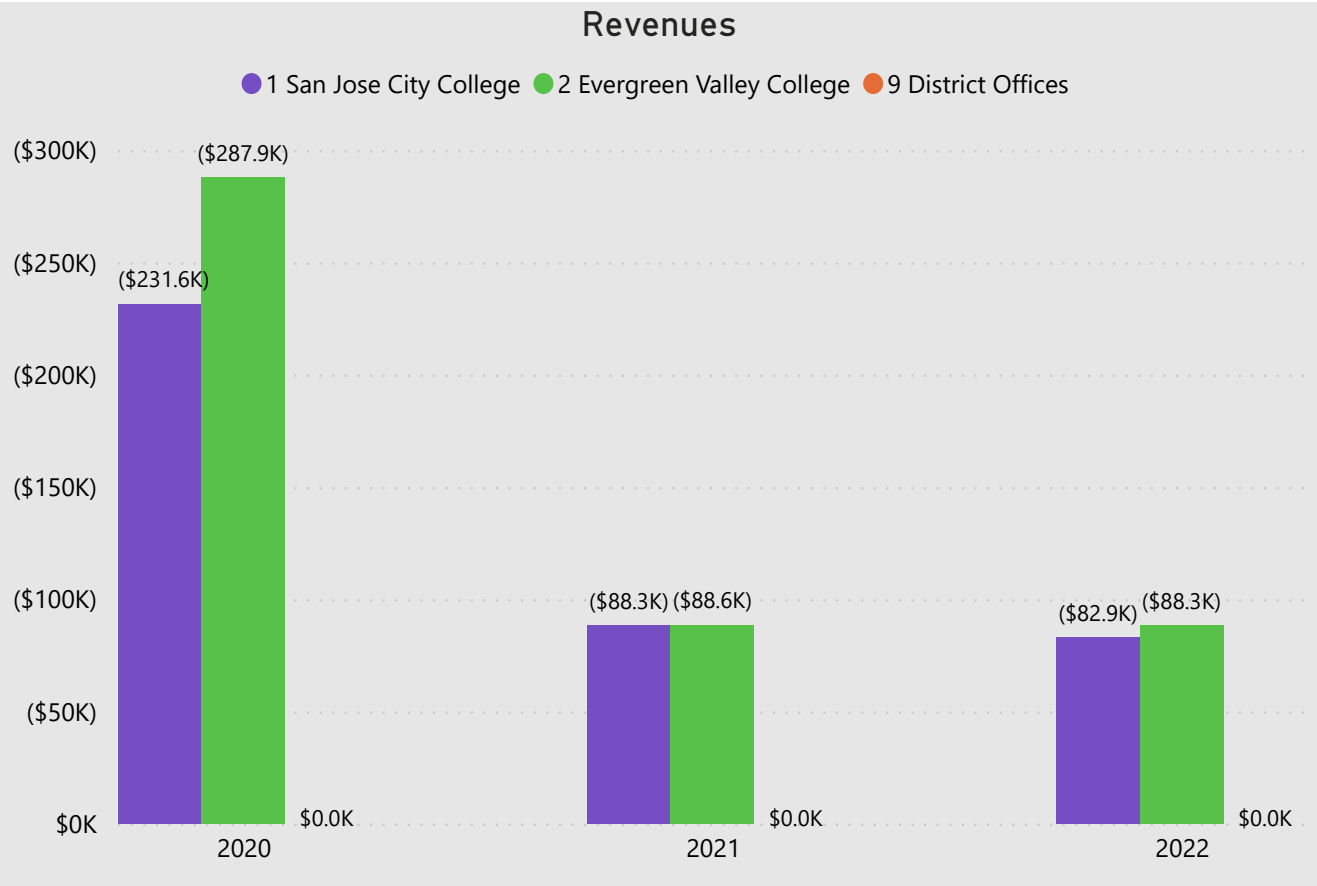
Fund 10 YTD Actual - Classified Salaries



Fund 11 Parking Trend

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------|----------------|-------------|----------------|----------------|------------|----------------|----------------|------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 1 San Jose City College | | | | | | | | | |
| 48 Revenues | (\$451,775) | (\$231,582) | 51% | (\$180,325) | (\$88,326) | 49% | (\$311,339) | (\$82,873) | 27% |
| 52 Classified Salaries | \$28,172 | \$10,294 | 37% | \$16,258 | \$8,129 | 50% | \$17,873 | \$2,924 | 16% |
| 53 Employee Benefits | \$24,714 | \$6,470 | 26% | \$13,031 | \$5,371 | 41% | \$13,993 | \$3,248 | 23% |
| 55 Other Operating Exp & Serv | \$193,339 | \$2,049 | 1% | \$193,339 | \$381 | 0% | \$193,339 | \$82,194 | 43% |
| Total | (\$205,550) | (\$212,769) | 104% | \$42,303 | (\$74,445) | - | (\$86,134) | \$5,493 | - |
| 2 Evergreen Valley College | | | | | | | | | |
| 48 Revenues | (\$542,025) | (\$287,872) | 53% | (\$162,975) | (\$88,572) | 54% | (\$361,611) | (\$88,255) | 24% |
| 52 Classified Salaries | \$15,620 | \$9,402 | 60% | \$16,821 | \$9,270 | 55% | \$19,319 | \$11,807 | 61% |
| 53 Employee Benefits | \$12,583 | \$6,344 | 50% | \$13,202 | \$6,699 | 51% | \$14,467 | \$7,450 | 51% |
| 55 Other Operating Exp & Serv | \$197,361 | \$3,096 | 2% | \$197,361 | \$210 | 0% | \$197,361 | \$87,339 | 44% |
| Total | (\$316,461) | (\$269,030) | 85% | \$64,409 | (\$72,392) | - | (\$130,464) | \$18,342 | - |
| 9 District Offices | | | | | | | | | |
| 48 Revenues | (\$688,724) | | - | (\$1,339,224) | | - | (\$1,107,829) | | - |
| 52 Classified Salaries | \$693,728 | \$386,668 | 56% | \$713,820 | \$359,043 | 50% | \$763,890 | \$387,876 | 51% |
| 53 Employee Benefits | \$462,359 | \$224,486 | 49% | \$461,540 | \$213,852 | 46% | \$503,385 | \$230,592 | 46% |
| 54 Supplies and Materials | \$5,209 | \$427 | 8% | \$7,713 | (\$17) | - | \$7,713 | | - |
| 55 Other Operating Exp & Serv | \$49,439 | \$30,499 | 62% | \$49,439 | \$26 | 0% | \$49,439 | \$7,577 | 15% |
| Total | \$522,011 | \$642,081 | 123% | (\$106,712) | \$572,904 | - | \$216,598 | \$626,045 | 289% |
| Total | | \$160,282 | - | | \$426,067 | - | | \$649,879 | - |

Fund 11 Parking Fund



Fund 12 Financial Stability Actuals

Fiscal Year

Location Group

▲

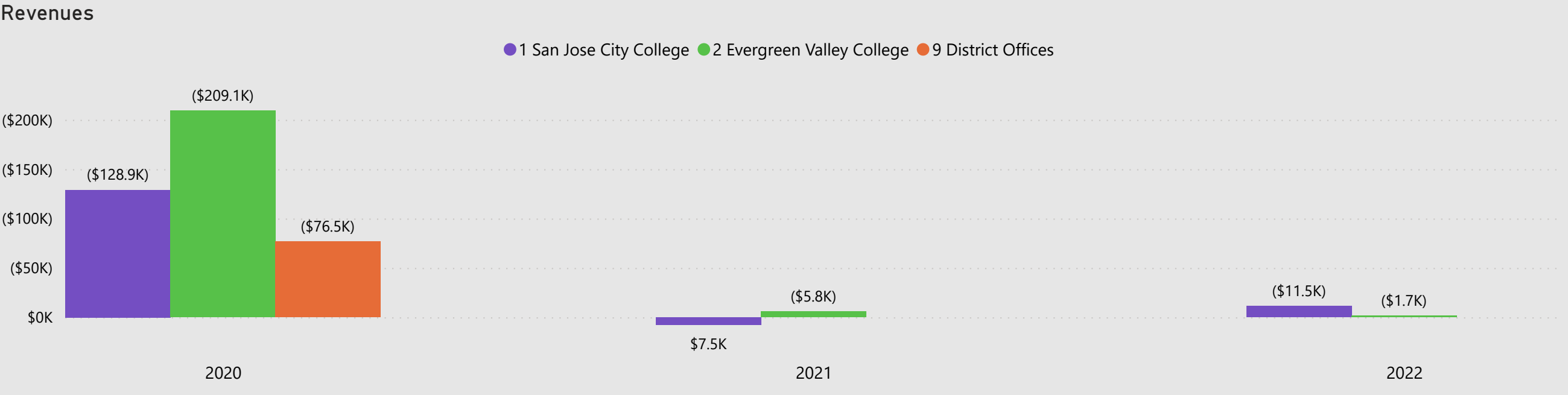
Fund 14 Student Success Enhancement Actuals

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|--------------------|----------------|------------|----------------|----------------|------------|----------------|----------------|------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 9 District Offices | | | | | | | | | |
| 48 Revenues | (\$25,000) | (\$25,000) | 100% | (\$25,000) | (\$25,000) | 100% | (\$25,000) | (\$25,000) | 100% |
| 57 Other Outgo | \$480,000 | | - | \$310,450 | | - | | | |
| Total | \$455,000 | (\$25,000) | - | \$285,450 | (\$25,000) | - | (\$25,000) | (\$25,000) | 100% |

Fund 15 Facility Rentals

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------|----------------|-------------|----------------|----------------|------------|----------------|----------------|------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 1 San Jose City College | | | | | | | | | |
| 48 Revenues | (\$449,000) | (\$128,872) | 29% | (\$224,500) | \$7,500 | - | (\$516,672) | (\$11,479) | 2% |
| 51 Academic Salaries | | \$304 | - | | | | | | |
| 52 Classified Salaries | \$119,995 | \$84,582 | 70% | \$214,428 | \$81,256 | 38% | \$182,189 | \$95,264 | 52% |
| 53 Employee Benefits | \$97,436 | \$62,836 | 64% | \$99,450 | \$64,789 | 65% | \$157,137 | \$70,015 | 45% |
| 54 Supplies and Materials | \$2,000 | | - | | | | | | |
| 55 Other Operating Exp & Serv | \$403,208 | \$4,350 | 1% | \$115,536 | | - | \$11,792 | | - |
| 56 Capital Outlay | \$14,500 | \$12,421 | 86% | | | | \$60,000 | \$24,177 | 40% |
| 57 Other Outgo | \$550,000 | | - | \$550,000 | | - | \$550,000 | | - |
| Total | \$738,139 | \$35,619 | 5% | \$754,914 | \$153,545 | 20% | \$444,446 | \$177,977 | 40% |
| 2 Evergreen Valley College | | | | | | | | | |
| 48 Revenues | (\$200,000) | (\$209,141) | 105% | (\$200,000) | (\$5,805) | 3% | (\$200,000) | (\$1,674) | 1% |
| 52 Classified Salaries | \$101,602 | \$12,767 | 13% | \$103,243 | | - | \$109,433 | | - |
| 53 Employee Benefits | \$56,737 | \$9,157 | 16% | \$57,884 | | - | \$61,647 | | - |
| 54 Supplies and Materials | \$24,000 | \$807 | 3% | \$32,000 | | - | \$32,000 | \$1,207 | 4% |
| 55 Other Operating Exp & Serv | \$539,332 | \$13,739 | 3% | \$740,482 | \$54 | 0% | \$1,097,590 | \$347 | 0% |
| 56 Capital Outlay | \$220,189 | | - | \$220,189 | | - | \$222,189 | \$1,836 | 1% |
| 57 Other Outgo | | | - | | | | | | |
| Total | \$741,860 | (\$172,671) | - | \$953,798 | (\$5,751) | - | \$1,322,859 | \$1,716 | 0% |
| 9 District Offices | | | | | | | | | |
| 48 Revenues | (\$110,306) | (\$76,538) | 69% | | | | | | |
| 55 Other Operating Exp & Serv | \$27,000 | \$11,255 | 42% | | | - | | | |
| 57 Other Outgo | \$274,776 | \$58,736 | 21% | \$188,340 | \$7,647 | 4% | \$177,845 | | - |
| Total | \$191,470 | (\$6,547) | - | \$188,340 | \$7,647 | 4% | \$177,845 | | - |
| Total | \$1,671,469 | (\$143,599) | - | \$1,897,052 | \$155,440 | 8% | \$1,945,150 | \$179,693 | 9% |

Fund 15 Facility Rentals



Fund 16 Center for Economic Mobility

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------|----------------------|--------------------|----------------|----------------------|--------------------|----------------|----------------------|--------------------|----------------|
| Object Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 3 Fund Balances | | | | | | | | | |
| 39 Fund Equity | | | - | | | - | | | - |
| Total | | | - | | | - | | | - |
| 4 Revenues | | | | | | | | | |
| 48 Revenues | (\$2,167,442) | (\$575,728) | 27% | (\$2,252,569) | (\$296,121) | 13% | (\$2,511,525) | (\$283,072) | 11% |
| Total | (\$2,167,442) | (\$575,728) | 27% | (\$2,252,569) | (\$296,121) | 13% | (\$2,511,525) | (\$283,072) | 11% |
| 5 Expenses | | | | | | | | | |
| 51 Academic Salaries | \$210,688 | \$104,384 | 50% | \$284,216 | \$117,702 | 41% | \$306,341 | \$62,360 | 20% |
| 52 Classified Salaries | \$1,156,666 | \$458,448 | 40% | \$887,470 | \$254,889 | 29% | \$1,121,185 | \$298,251 | 27% |
| 53 Employee Benefits | \$629,462 | \$266,009 | 42% | \$656,428 | \$172,610 | 26% | \$800,031 | \$149,720 | 19% |
| 54 Supplies and Materials | \$69,796 | \$10,566 | 15% | \$27,175 | \$61 | 0% | \$30,795 | \$504 | 2% |
| 55 Other Operating Exp & Serv | \$459,721 | \$175,396 | 38% | \$380,531 | \$101,007 | 27% | \$285,147 | \$107,507 | 38% |
| 56 Capital Outlay | \$8,000 | \$2,462 | 31% | \$1,000 | | - | \$1,000 | | - |
| 57 Other Outgo | | | | | | | \$126 | \$126 | 100% |
| Total | \$2,534,333 | \$1,017,265 | 40% | \$2,236,820 | \$646,269 | 29% | \$2,544,624 | \$618,467 | 24% |
| Total | \$366,891 | \$441,537 | 120% | (\$15,749) | \$350,149 | - | \$33,099 | \$335,395 | 1013% |

Fund 16 Center for Economic Mobility

| Fiscal Year | 2021 | | | 2022 | | |
|--------------------------------|----------------|-------------------|----------------|-------------------|------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 1 San Jose City College | | | | | | |
| 4 Revenues | | | | | | |
| 48 Revenues | | (\$79,328) | - | (\$79,328) | | - |
| Total | | (\$79,328) | - | (\$79,328) | | - |
| 5 Expenses | | | | | | |
| 55 Other Operating Exp & Serv | | | | \$79,328 | | - |
| Total | | | | \$79,328 | | - |
| Total | | (\$79,328) | - | | | - |

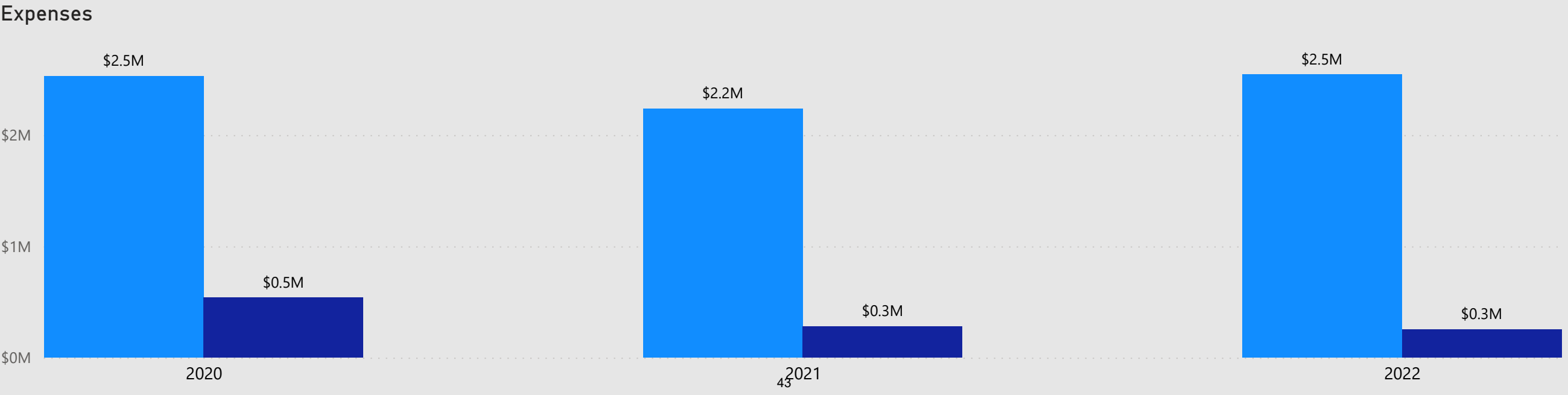
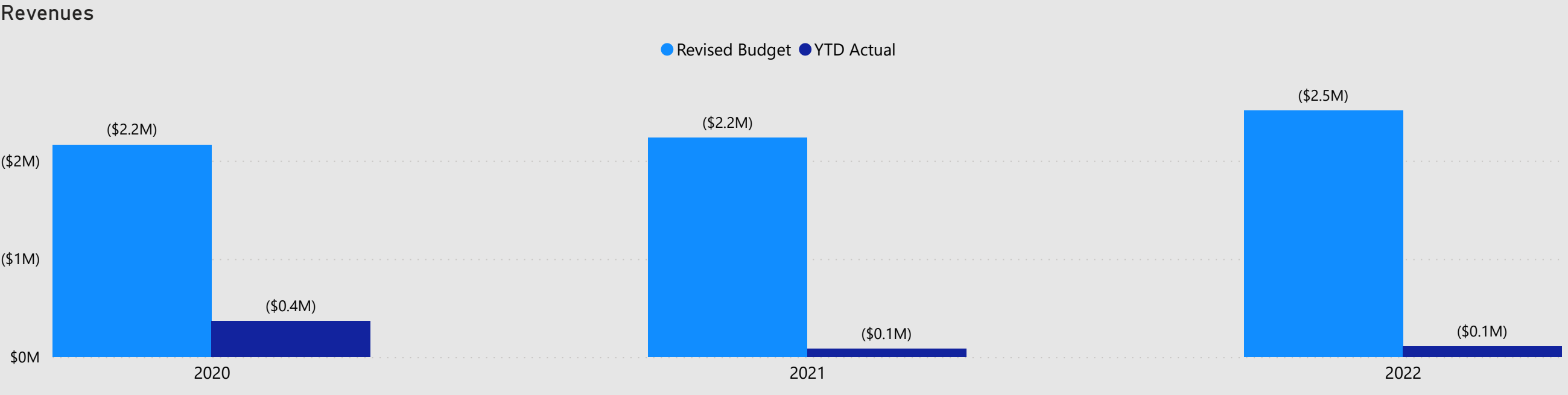
Fund 16 Center for Economic Mobility

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------|----------------|------------|----------------|----------------|------------|----------------|----------------|------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 2 Evergreen Valley College | | | | | | | | | |
| 4 Revenues | | | | | | | | | |
| 48 Revenues | (\$5,000) | (\$5,000) | 100% | (\$43,000) | | | - | (\$62,250) | - |
| Total | (\$5,000) | (\$5,000) | 100% | (\$43,000) | | | - | (\$62,250) | - |
| 5 Expenses | | | | | | | | | |
| 51 Academic Salaries | | | | \$3,000 | | | - | \$971 | - |
| 53 Employee Benefits | | | | \$1,080 | | | - | \$199 | - |
| 54 Supplies and Materials | \$2,000 | | - | \$5,675 | | | - | \$9,295 | - |
| 55 Other Operating Exp & Serv | \$3,000 | | - | \$37,920 | \$21,500 | 57% | \$32,875 | \$24,275 | 74% |
| 57 Other Outgo | | | | | | | \$126 | \$126 | 100% |
| Total | \$5,000 | | - | \$47,675 | \$21,500 | 45% | \$42,295 | \$25,571 | 60% |
| Total | | (\$5,000) | - | \$4,675 | \$21,500 | 460% | \$42,295 | (\$36,679) | - |

Fund 16 Center for Economic Mobility

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------|----------------|-------------|----------------|----------------|-------------|----------------|----------------|-------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 9 CEM | | | | | | | | | |
| 3 Fund Balances | | | | | | | | | |
| 39 Fund Equity | | | - | | | - | | | - |
| Total | | | - | | | - | | | - |
| 4 Revenues | | | | | | | | | |
| 48 Revenues | (\$2,162,442) | (\$570,728) | 26% | (\$2,209,569) | (\$216,793) | 10% | (\$2,432,197) | (\$220,822) | 9% |
| Total | (\$2,162,442) | (\$570,728) | 26% | (\$2,209,569) | (\$216,793) | 10% | (\$2,432,197) | (\$220,822) | 9% |
| 5 Expenses | | | | | | | | | |
| 51 Academic Salaries | \$210,688 | \$104,384 | 50% | \$281,216 | \$117,702 | 42% | \$306,341 | \$61,388 | 20% |
| 52 Classified Salaries | \$1,156,666 | \$458,448 | 40% | \$887,470 | \$254,889 | 29% | \$1,121,185 | \$298,251 | 27% |
| 53 Employee Benefits | \$629,462 | \$266,009 | 42% | \$655,348 | \$172,610 | 26% | \$800,031 | \$149,521 | 19% |
| 54 Supplies and Materials | \$67,796 | \$10,566 | 16% | \$21,500 | \$61 | 0% | \$21,500 | \$504 | 2% |
| 55 Other Operating Exp & Serv | \$456,721 | \$175,396 | 38% | \$342,611 | \$79,507 | 23% | \$172,944 | \$83,232 | 48% |
| 56 Capital Outlay | \$8,000 | \$2,462 | 31% | \$1,000 | | - | \$1,000 | | - |
| Total | \$2,529,333 | \$1,017,265 | 40% | \$2,189,145 | \$624,769 | 29% | \$2,423,001 | \$592,896 | 24% |
| Total | \$366,891 | \$446,537 | 122% | (\$20,424) | \$407,977 | - | (\$9,196) | \$372,074 | - |

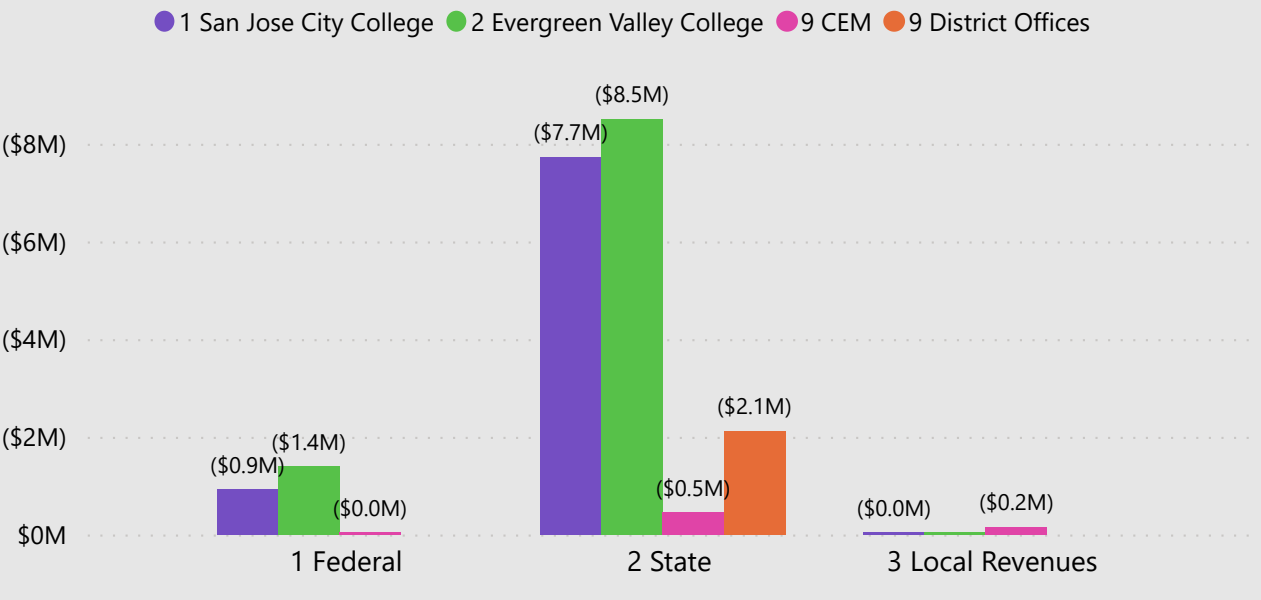
Fund 16 Center for Economic Mobility



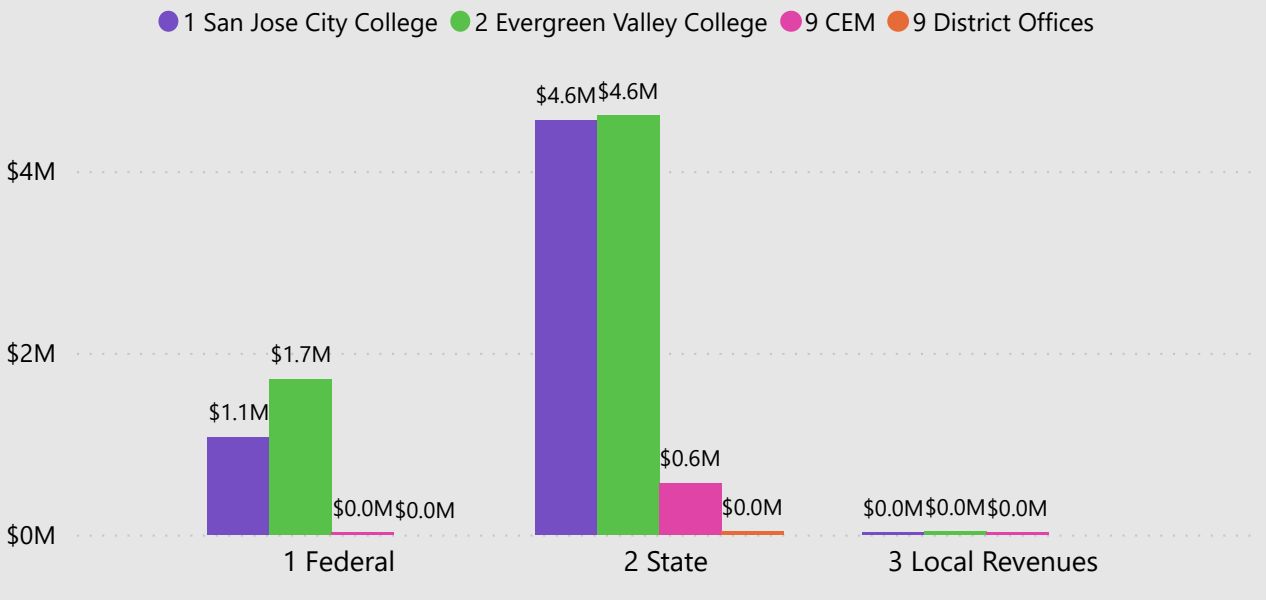
Fund 17 Grants & Categoricals - Total

| Location Group | 1 San Jose City College | | | 2 Evergreen Valley College | | | 9 CEM | | | 9 District Offices | | |
|------------------|-------------------------|---------------|---------|----------------------------|---------------|---------|----------------|-------------|---------|--------------------|---------------|---------|
| Object Group | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget |
| 4 Revenues | | | | | | | | | | | | |
| 1 Federal | (\$10,876,219) | (\$925,238) | 9% | (\$18,531,381) | (\$1,393,309) | 8% | (\$745,278) | (\$4,433) | 1% | (\$423,089) | | - |
| 2 State | (\$17,296,207) | (\$7,725,000) | 45% | (\$17,653,657) | (\$8,507,517) | 48% | (\$857,265) | (\$452,567) | 53% | (\$2,622,315) | (\$2,116,115) | 81% |
| 3 Local Revenues | (\$167,361) | (\$14,135) | 8% | (\$176,908) | (\$10,551) | 6% | (\$280,156) | (\$158,400) | 57% | | | |
| Total | (\$28,339,787) | (\$8,664,373) | 31% | (\$36,361,946) | (\$9,911,378) | 27% | (\$1,882,700) | (\$615,401) | 33% | (\$3,045,404) | (\$2,116,115) | 69% |
| 5 Expenses | | | | | | | | | | | | |
| 1 Federal | \$10,876,219 | \$1,078,422 | 10% | \$18,587,404 | \$1,713,086 | 9% | \$689,255 | \$13,410 | 2% | \$423,089 | | - |
| 2 State | \$17,296,207 | \$4,559,625 | 26% | \$17,653,657 | \$4,612,720 | 26% | \$857,265 | \$570,344 | 67% | \$2,622,315 | \$34,504 | 1% |
| 3 Local Revenues | \$167,361 | \$20,093 | 12% | \$176,908 | \$33,921 | 19% | \$280,156 | \$11,124 | 4% | | | |
| Total | \$28,339,787 | \$5,658,139 | 20% | \$36,417,969 | \$6,359,726 | 17% | \$1,826,677 | \$594,878 | 33% | \$3,045,404 | \$34,504 | 1% |
| Total | \$0 | (\$3,006,234) | - | \$56,023 | (\$3,551,651) | - | (\$56,023) | (\$20,522) | 37% | (\$0) | (\$2,081,611) | - |

Revenues



Revenues



Fund 17 Grand & Categorials - Federal

| Location Group | 1 San Jose City College | | | 2 Evergreen Valley College | | | 9 CEM | | | 9 District Offices | | |
|--------------------------------------|-------------------------|-------------|---------|----------------------------|-------------|---------|----------------|------------|---------|--------------------|------------|---------|
| Object Group | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget |
| 5 Expenses | | | | | | | | | | | | |
| 10195 SEAASE | | | | \$23,269 | \$23,583 | 101% | | | | | | |
| 10201 Federal Work Study | \$360,000 | \$113,259 | 31% | \$337,147 | \$70,939 | 21% | | | | | | |
| 10302 Trio - Upward Bound | | | | \$460,018 | \$220,548 | 48% | | | | | | |
| 10303 Trio - Talent Search | | | | \$775,514 | \$127,788 | 16% | | | | | | |
| 10401 VTEA Title I-C | \$233,325 | \$35,645 | 15% | \$208,228 | \$75,239 | 36% | | | | | | |
| 10504 CARES ACT HigherEd Emgy Rlf | \$62,643 | \$62,643 | 100% | \$923,082 | \$757,174 | 82% | | | | | | |
| 10505 CARES ACT HigherEd Emgy RlfMSI | \$1,578 | | - | \$7,313 | | - | | | | | | |
| 10506 CRRSAA HEERF II | \$3,423,869 | \$624,234 | 18% | \$6,580,999 | \$279,745 | 4% | | | | \$423,089 | | - |
| 10507 CRRSAA HEERF II MSI | \$351,813 | | - | \$653,209 | | - | | | | | | |
| 10508 ARPA HEERF III | \$4,899,895 | | - | \$8,126,209 | | - | | | | | | |
| 10509 ARPA HEERF III MSI | \$601,350 | | - | | | | | | | | | |
| 10648 Sil Valley HighTech Apprentice | | | | \$84,155 | \$84,155 | 100% | | | | | | |
| 10721 Title V: GANAS - Y1 | \$281,525 | \$216,023 | 77% | | | | | | | | | |
| 10722 Title V: GANAS - Y2 | \$599,343 | | - | | | | | | | | | |
| 10801 Veteran's Administration | \$14,616 | | - | \$4,725 | | - | | | | | | |
| 10901 NSF INCLUDES Alliance Yr 1 | | | | \$9,468 | \$11,344 | 120% | \$70,303 | | - | | | |
| 10902 NSF INCLUDES Alliance Yr 2 | | | | \$5,000 | \$2,198 | 44% | \$318,383 | | - | | | |
| 10903 NSF INCLUDES Alliance Yr 3 | | | | \$70,000 | | - | \$206,667 | | - | | | |
| 10911 NSF-Integrated Teacher Pathway | \$4,936 | \$1,763 | 36% | | | | | | | | | |
| 10921 NSF-SRI Project GOALS YR1 | | | | \$11,581 | \$11,581 | 100% | \$34,829 | \$13,410 | 39% | | | |
| 10922 NSF-SRI Project GOALS YR2 | | | | \$56,023 | \$12,547 | 22% | \$59,074 | | - | | | |
| 10931 NSF-NextFlex | | | | \$131,909 | \$7,064 | 5% | | | | | | |
| 11101 TANF | \$41,325 | \$24,855 | 60% | \$39,854 | \$18,670 | 47% | | | | | | |
| 11208 YESS-ILP | | | | \$22,500 | \$4,716 | 21% | | | | | | |
| 11301 CalFresh (CSU Chico) | | | | \$57,202 | \$5,795 | 10% | | | | | | |
| Total | \$10,876,219 | \$1,078,422 | 10% | \$18,587,404 | \$1,713,086 | 9% | \$689,255 | \$13,410 | 2% | \$423,089 | | - |

Fund 17 Grants & Categoricals - State (1 of 2)

| Location Group | 1 San Jose City College | | | 2 Evergreen Valley College | | | 9 District Offices | | |
|---|-------------------------|------------|---------|----------------------------|-------------|---------|--------------------|------------|---------|
| Object Group | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget |
| 5 Expenses | | | | | | | | | |
| 20201 EOP&S | \$1,207,373 | \$506,005 | 42% | \$1,081,909 | \$402,873 | 37% | | | |
| 20301 DSP/Student Accessibility | \$972,486 | \$464,687 | 48% | \$661,970 | \$233,185 | 35% | | | |
| 20400 Student Equity & Achievement | \$2,602,096 | \$700,145 | 27% | \$3,347,201 | \$1,077,875 | 32% | \$112,797 | \$12,326 | 11% |
| 20401 Student Success & Support Prog | | \$245,826 | - | | \$210,988 | - | | | |
| 20402 Student Equity | | \$9,176 | - | | \$18,405 | - | | | |
| 20403 Hunger Free Campus Support | | | | \$22,808 | | - | | | |
| 20404 Innovation in Higher Education | \$75,815 | \$24,530 | 32% | \$18,603 | \$72,372 | 389% | | | |
| 20408 Veteran Resource Center (SSSP) | \$109,250 | \$28,233 | 26% | \$138,145 | \$22,099 | 16% | | | |
| 20409 Dream Resource Liaison | \$104,433 | \$24,129 | 23% | \$123,335 | \$17,032 | 14% | | | |
| 20421 Basic Needs Centers | \$206,923 | | - | \$230,307 | | - | | | |
| 20702 IEPI Innovation&Effectiveness | \$200,000 | \$6,967 | 3% | \$200,000 | \$1,781 | 1% | | | |
| 20711 Umoja Community Edu Foundation | \$11,482 | | - | \$119 | | - | | | |
| 20801 State Apport-Apprentices | \$635,832 | \$28,698 | 5% | | | | | | |
| 20811 CA Apprenticeship Initiative | \$480,574 | \$88,004 | 18% | | | | | | |
| 20813 CA Apprentice Init Tech Path | | | | \$60,000 | \$406 | 1% | | | |
| 20814 CAI - Hgh Rd Training Prtnrshp | | | | \$125,000 | \$0 | 0% | | | |
| 21001 County Excess Costs Serv-CALWORKS | \$212,000 | \$104,402 | 49% | \$174,000 | \$67,153 | 39% | | | |
| 21201 CALWORKS | \$320,121 | \$93,973 | 29% | \$296,259 | \$103,195 | 35% | | | |
| 21301 Financial Aid Administration | \$336,712 | \$145,924 | 43% | \$429,374 | \$174,951 | 41% | | | |
| 21302 Financial Aid Technology | \$63,378 | \$42,350 | 67% | \$56,828 | \$6,145 | 11% | \$58,142 | \$10,481 | 18% |
| 21401 Block Grant - Instr. Support | \$1,055,044 | | - | \$794,460 | | - | | | |
| 21503 Block Grant - Phys Plant 18-19 | | | | \$90,329 | \$14,210 | 16% | | | |
| 21504 Block Grant - Phys Plant 19-20 | | | - | \$14,929 | | - | \$29,857 | | - |
| 21505 Block Grant -Phys Plant 20-21 | | | | | | | | | - |
| 21506 Block Grant - Phys Plant 21-22 | \$1,055,044 | | - | \$1,371,557 | | - | \$1,055,044 | | - |
| 21519 Year 1 Basic Skills | | \$0 | - | | \$207 | - | | | |
| 21610 COVID19 Rspns Blk Grnt Prop98 | \$261,689 | \$168,366 | 64% | \$290,255 | | - | \$146,532 | | - |
| 21612 CalVax | \$10,000 | \$10,000 | 100% | \$10,000 | \$5,745 | 57% | | | |

Fund 17 Grants & Categoricals - State (2 of 2)

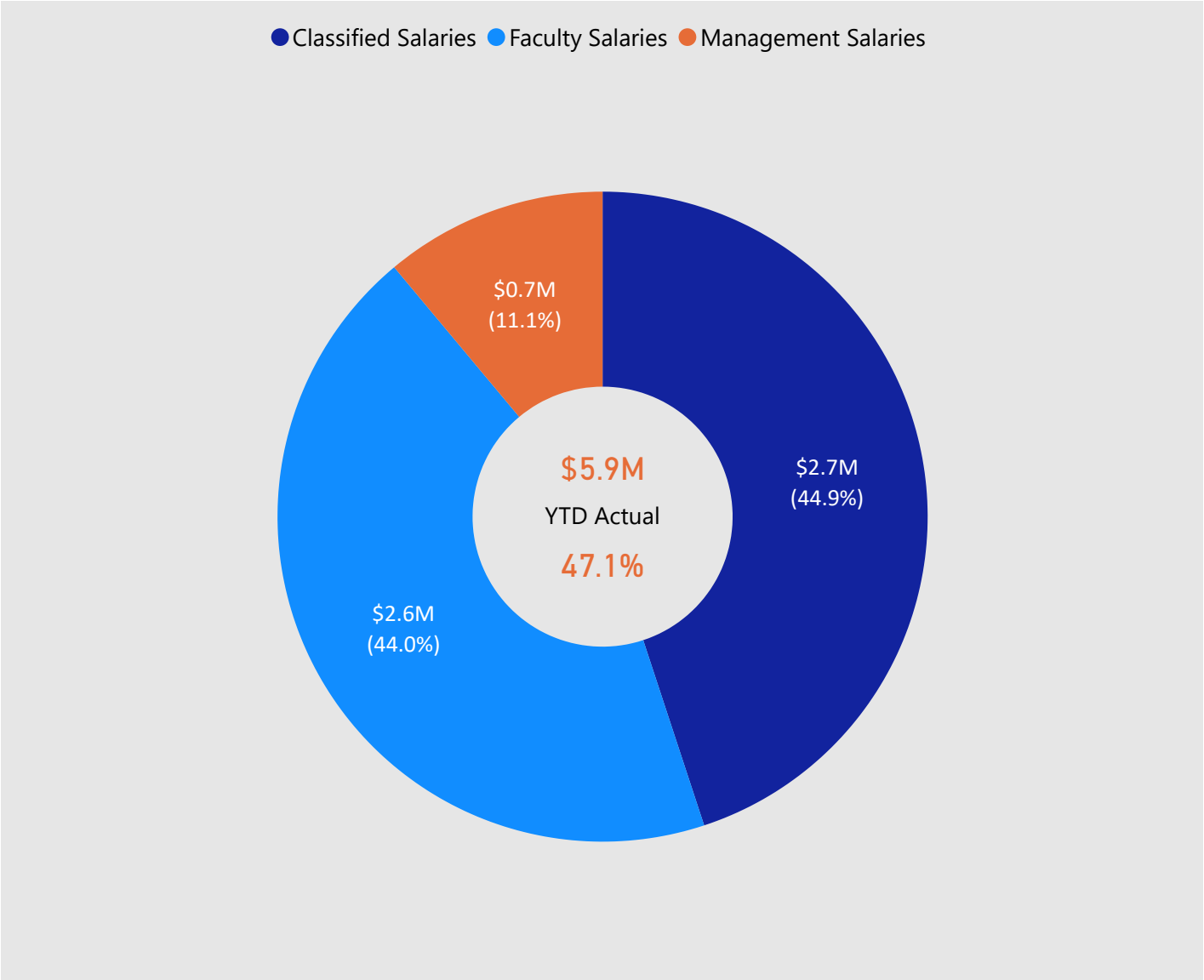
| Location Group | 1 San Jose City College | | | 2 Evergreen Valley College | | | 9 CEM | | | 9 District Offices | | |
|--------------------------------------|-------------------------|-------------|---------|----------------------------|-------------|---------|----------------|------------|---------|--------------------|------------|---------|
| Object Group | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget |
| 5 Expenses | | | | | | | | | | | | |
| 22004 Guided Pathways Allocation | \$309,266 | \$88,473 | 29% | \$284,724 | \$24,171 | 8% | | | | | | |
| 22005 Student Succ Completion Grant | \$473,106 | \$239,032 | 51% | \$1,119,204 | \$441,402 | 39% | | | | | | |
| 22007 Disaster Relief Emrgncy Fi Aid | \$3,814 | | - | | | | | | | | | |
| 22009 Immed Action-CalFresh Outreach | \$20,029 | \$17,843 | 89% | \$20,029 | \$3,063 | 15% | | | | | | |
| 22010 Immed Action-Retention/Outreac | \$642,735 | | - | \$641,616 | \$71,761 | 11% | | | | | | |
| 22301 CARE | \$99,199 | \$32,700 | 33% | \$91,785 | \$39,570 | 43% | | | | | | |
| 22500 Lottery | \$747,975 | \$95,638 | 13% | \$1,232,330 | \$55,885 | 5% | | | | | | |
| 22591 Classified Prof Devlp | | | | | | | | | | \$62,664 | | - |
| 22597 Equal Employment Opportunity | | | | | | | | | | \$157,279 | \$11,697 | 7% |
| 25600 Nursing Faculty and Recruitmen | | | | \$197,578 | \$93,544 | 47% | | | | | | |
| 25601 Nursing Enrollment Growth Grnt | | | | | \$1,478 | - | | | | | | |
| 25619 Adult Education Block Grant | \$376,903 | \$104,171 | 28% | \$306,635 | \$141,754 | 46% | \$857,265 | \$570,344 | 67% | | | |
| 25620 Adult Education Block Grant Y2 | | (\$8) | - | | | | | | | | | |
| 25702 California College Promise | \$611,542 | \$123,329 | 20% | \$808,486 | \$370,895 | 46% | | | | | | |
| 26201 Strong Workforce Local - Yr3 | | | | \$57,872 | \$5,292 | 9% | | | | | | |
| 26202 Strong Workforce Local - Yr2 | \$913,160 | \$571,859 | 63% | \$650,785 | \$308,079 | 47% | | | | | | |
| 26203 Strong Workforce Local - Yr1 | \$1,208,981 | \$57,404 | 5% | \$1,057,636 | \$129,255 | 12% | | | | | | |
| 26204 Strong Workforce Regional -Yr1 | \$673,185 | (\$5,072) | - | \$573,454 | \$102,796 | 18% | | | | | | |
| 26205 Strong Workforce Regional -Yr2 | \$673,185 | \$95,992 | 14% | \$488,833 | \$272,359 | 56% | | | | | | |
| 26206 Strong Workforce Regional -Yr3 | \$437,066 | \$446,849 | 102% | \$16,319 | \$2,583 | 16% | | | | | | |
| 26220 College Specific Allocation | | | | | | | | | | \$1,000,000 | | - |
| 26303 IDRC 21st Century - Chabot | | | | | \$0 | - | | | | | | |
| 26312 East Side Alliance Career Path | | | | | | - | | | | | | |
| 26313 Campus Safety & Sexual Assault | | | | \$18 | | - | | | | | | |
| 26317 Improving Online CTE Pathways | | | | | | - | | | | | | |
| 26402 Mental Health Support Funds | \$185,810 | | - | \$568,967 | \$120,211 | 21% | | | | | | |
| Total | \$17,296,207 | \$4,559,625 | 26% | \$17,653,657 | \$4,612,720 | 26% | \$857,265 | \$570,344 | 67% | \$2,622,315 | \$34,504 | 1% |

Fund 17 Grants & Categoricals - Local

| Location Group | 1 San Jose City College | | | 2 Evergreen Valley College | | | 9 CEM | | |
|--------------------------------------|-------------------------|------------|---------|----------------------------|------------|---------|----------------|------------|---------|
| Object Group | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget | Revised Budget | YTD Actual | %Budget |
| 5 Expenses | | | | | | | | | |
| 31601 United Way Bay Area (UWBA) | | | | | | | \$224,149 | \$11,124 | 5% |
| 31603 CalEITC (UWBA) | \$2,825 | | - | | | | | | |
| 31613 Kaiser Permanente Benefits | | | | | | | \$19,507 | | - |
| 32405 Gene Haas Foundation | \$4,810 | | - | | | | | | |
| 32418 SC Cnty Office of ReEntry Svs | \$55,591 | \$16,093 | 29% | | | | \$24,900 | | - |
| 32425 Educational Orientation Window | \$4,000 | \$4,000 | 100% | | | | | | |
| 32804 UC Regents Puente Project | \$2,650 | | - | | | | | | |
| 32805 UCSD Space Grant Consortium | | | | \$6,799 | \$3,000 | 44% | | | |
| 33406 WFI - PG&E | | | | | | | \$11,600 | | - |
| 33411 CA Press Foundtn - Journalism | \$1,500 | | - | | | | | | |
| 33413 Pure Good Fndn Workforce Dev | | | | \$70,885 | \$17,481 | 25% | | | |
| 33507 Dorothy D. Rupe Nursing | | | | \$19,450 | \$6,876 | 35% | | | |
| 33513 YESS - Foster Youth | | | | \$7,500 | | - | | | |
| 33514 Burton Book Fund | | | | \$3,600 | | - | | | |
| 33515 FCCC HealthCare Grant | | | | \$4 | | - | | | |
| 34403 San Jose Promise Local -EBAY | \$95,985 | | - | \$68,670 | \$6,564 | 10% | | | |
| Total | \$167,361 | \$20,093 | 12% | \$176,908 | \$33,921 | 19% | \$280,156 | \$11,124 | 4% |

Fund 17 Grants & Categoricals - Salaries

| Fiscal Year | 2022 | | |
|--|----------------|-------------|----------------|
| Salaries | Revised Budget | YTD Actual | Actuals/Budget |
| Classified Salaries | | | |
| 52110 Reg, Other Than Instruction - Un | \$4,739,061 | \$2,052,339 | 43% |
| 52111 Regular, Professional Growth | \$2,810 | \$4,289 | 153% |
| 52119 Admin. Costs Fed'l Programs | \$17,143 | - | - |
| 52210 Instructional Aide -Classified | \$235,880 | \$82,554 | 35% |
| 52310 Hrly, Other Than Instruction | \$492,929 | \$189,230 | 38% |
| 52320 Student Assistants (Non-Inst) | \$796,485 | \$192,735 | 24% |
| 52350 Substitutes | \$5,000 | \$1,344 | 27% |
| 52351 Overtime | \$92,782 | \$23,710 | 26% |
| 52410 Hrly, Instructional Aide | \$144,190 | \$106,679 | 74% |
| 52420 Hrly, Instructional Tutors | \$67,224 | \$15,783 | 23% |
| Total | \$6,593,505 | \$2,668,662 | 40% |
| Faculty Salaries | | | |
| 51111 Regular Classroom - Unit | \$169,483 | \$60,011 | 35% |
| 51211 Other Contract Salaries - Unit | \$2,887,231 | \$1,424,671 | 49% |
| 51310 Hourly Instr - Day | \$16,591 | \$69,432 | 418% |
| 51400 Hrly Cert Sal-Non Teach | \$1,716,703 | \$1,057,585 | 62% |
| Total | \$4,790,008 | \$2,611,699 | 55% |
| Management Salaries | | | |
| 51220 Mgmt Contract Salaries | \$342,871 | \$186,248 | 54% |
| 52120 Classified Managers Non Instru | \$691,909 | \$390,528 | 56% |
| 52130 Classified Supervisors Non Ins | \$194,625 | \$81,006 | 42% |
| Total | \$1,229,405 | \$657,782 | 54% |
| Total | \$12,612,918 | \$5,938,142 | 47% |



Fund 18 Health Fees

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------|----------------|-------------|----------------|----------------|-------------|----------------|----------------|-------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 1 San Jose City College | | | | | | | | | |
| 48 Revenues | (\$300,483) | (\$233,780) | 78% | (\$300,483) | (\$193,267) | 64% | (\$350,483) | (\$172,006) | 49% |
| 51 Academic Salaries | \$125,713 | \$21,239 | 17% | \$217,344 | \$100,299 | 46% | \$197,135 | \$118,869 | 60% |
| 52 Classified Salaries | \$146,004 | \$56,163 | 38% | \$116,285 | \$52,922 | 46% | \$121,443 | \$57,404 | 47% |
| 53 Employee Benefits | \$93,151 | \$17,294 | 19% | \$101,062 | \$47,701 | 47% | \$112,987 | \$52,723 | 47% |
| 54 Supplies and Materials | \$17,000 | \$4,293 | 25% | \$18,000 | \$7,137 | 40% | \$10,054 | \$644 | 6% |
| 55 Other Operating Exp & Serv | \$37,582 | \$1,092 | 3% | \$21,415 | \$3,646 | 17% | \$12,487 | \$787 | 6% |
| Total | \$118,966 | (\$133,698) | - | \$173,623 | \$18,438 | 11% | \$103,623 | \$58,421 | 56% |
| 2 Evergreen Valley College | | | | | | | | | |
| 48 Revenues | (\$341,666) | (\$293,588) | 86% | (\$333,636) | (\$217,376) | 65% | (\$333,636) | (\$180,676) | 54% |
| 51 Academic Salaries | \$148,495 | \$69,813 | 47% | \$152,739 | \$77,773 | 51% | \$160,638 | \$90,432 | 56% |
| 52 Classified Salaries | \$99,658 | \$49,611 | 50% | \$89,677 | \$39,031 | 44% | \$91,878 | \$43,179 | 47% |
| 53 Employee Benefits | \$90,852 | \$42,161 | 46% | \$81,808 | \$42,521 | 52% | \$88,618 | \$44,079 | 50% |
| 54 Supplies and Materials | \$13,164 | \$1,407 | 11% | \$13,110 | (\$1,321) | - | \$11,949 | \$1,317 | 11% |
| 55 Other Operating Exp & Serv | \$35,492 | \$467 | 1% | \$35,073 | \$346 | 1% | \$55,178 | \$1,555 | 3% |
| 56 Capital Outlay | \$5,000 | | - | \$5,000 | | - | \$1,427 | \$3,260 | 228% |
| 57 Other Outgo | | | | \$3,613 | | - | | | |
| Total | \$50,996 | (\$130,129) | - | \$47,384 | (\$59,027) | - | \$76,052 | \$3,145 | 4% |
| Total | \$169,962 | (\$263,827) | - | \$221,007 | (\$40,589) | - | \$179,675 | \$61,567 | 34% |



CAPITAL / BOND PROJECT FUNDS



SAN JOSÉ · EVERGREEN
Community College District

CAPITAL / BOND PROJECT FUNDS

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

The revenues in the Capital Outlay Fund 36 are received from redevelopment agency pass-through funds and capital outlay fees (local revenues) and are to be spent on minor capital projects. Beginning in FY2013-2014, the District began to receive funding as a result of Proposition 39 – the Clean Energy Act. These funds were to be spent on energy-efficiency projects designed to reduce the District's carbon footprint. Recognized as State revenues, these funds were completely spent-out in FY2018-2019.

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

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

Fund 42 has been established to track expenditures related to the Measure G-2010 Series B bond program (otherwise known as the technology and scheduled maintenance [or small capital repairs] endowment) which is the only series left in Measure G-2010 start from FY2021-2022.

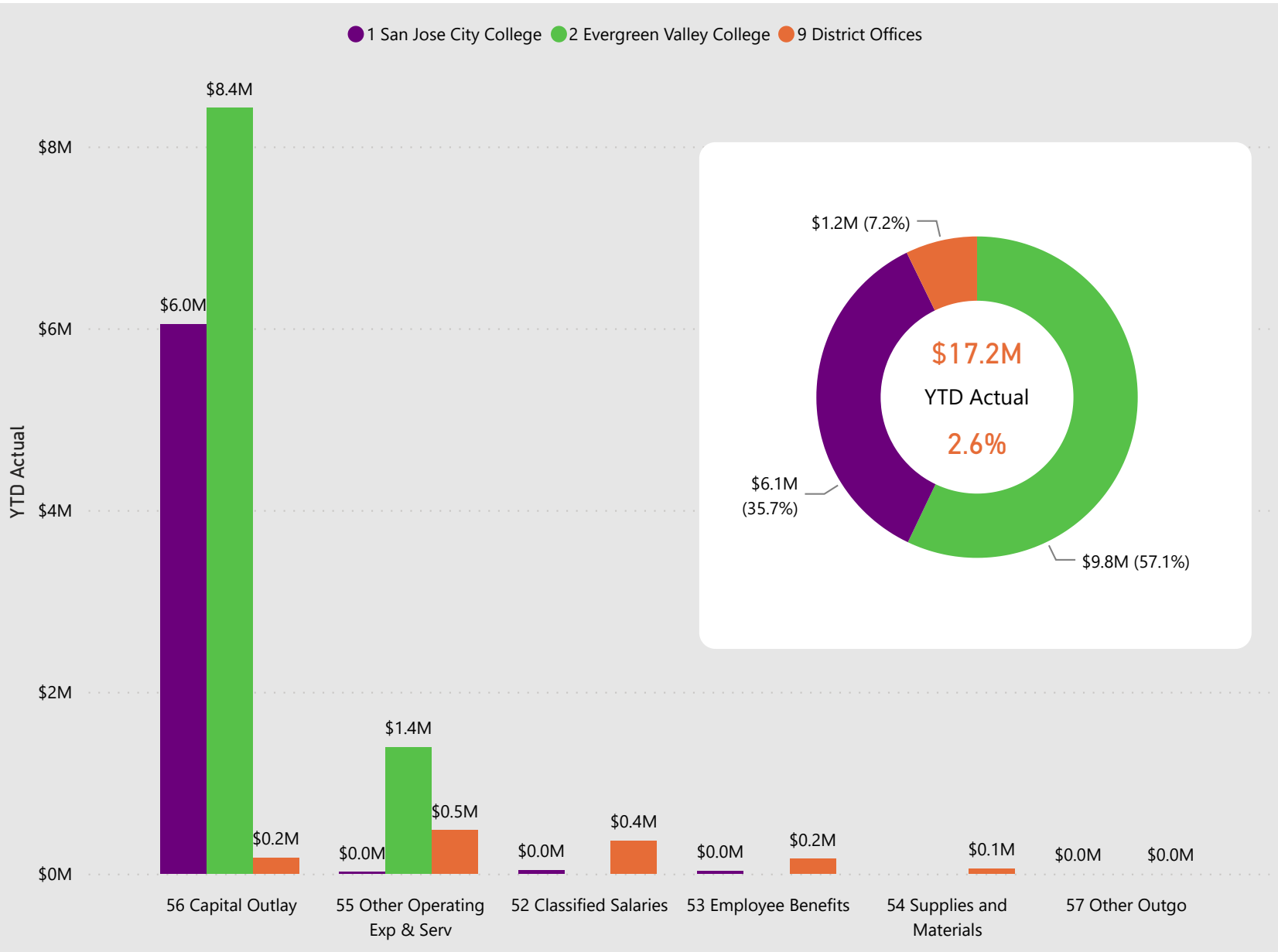
Fund 45 has been established to track expenditures related to Measure X Series A and Fund 46 has been established to track expenditures related to Measure X Series A-1 (which are taxable bonds.) In June 2020, additional two bonds sold under Measure X. Fund 47 (Measure X Series B) - \$225M; Fund 49 (Measure X Series B-1) which are taxable bonds - \$200M, and the \$238 million remaining goes to Fund 40 for future bond sale.

Measure G-2010

| Fiscal Year | 2022 | | |
|--------------------------------------|---------------------|----------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget |
| 1 San Jose City College | | | |
| 31313 Small Cap Repairs - Fac Upgrds | \$5,468,543 | | - |
| 31705 IT and Tech Equipment - SJCC | \$5,468,543 | | - |
| Total | \$10,937,086 | | - |
| 2 Evergreen Valley College | | | |
| 32318 Small Cap Repairs - Fac Upgrds | \$5,468,541 | | - |
| 32705 IT & Tech Equipment - EVC | \$5,468,541 | | - |
| Total | \$10,937,082 | | - |
| 9 District Offices | | | |
| 39999 Election/Legal/EIR/DO Labor | \$28,785 | \$3,632 | 13% |
| Total | \$28,785 | \$3,632 | 13% |
| Total | \$21,902,953 | \$3,632 | 0% |

Measure X 2016 Total

| Fiscal Year | 2022 | | |
|-------------------------------|----------------|--------------|--------------------|
| Location Group | Revised Budget | YTD Actual | Actuals/ Budget |
| 1 San Jose City College | | | |
| 52 Classified Salaries | \$188,715 | \$42,516 | 23% |
| 53 Employee Benefits | \$132,573 | \$32,011 | 24% |
| 55 Other Operating Exp & Serv | | \$18,040 | - |
| 56 Capital Outlay | | \$6,048,876 | - |
| 57 Other Outgo | \$285,697,597 | | - |
| Total | \$286,018,885 | \$6,141,443 | 2% |
| 2 Evergreen Valley College | | | |
| 55 Other Operating Exp & Serv | | \$1,392,513 | - |
| 56 Capital Outlay | | \$8,425,697 | - |
| 57 Other Outgo | \$268,398,873 | | - |
| Total | \$268,398,873 | \$9,818,209 | 4% |
| 9 District Offices | | | |
| 52 Classified Salaries | \$1,427,819 | \$365,715 | 26% |
| 53 Employee Benefits | \$872,355 | \$164,280 | 19% |
| 54 Supplies and Materials | | \$57,080 | - |
| 55 Other Operating Exp & Serv | \$2,989 | \$476,636 | 15949% |
| 56 Capital Outlay | | \$176,369 | - |
| 57 Other Outgo | \$102,980,959 | | - |
| Total | \$105,284,121 | \$1,240,081 | 1% |
| Total | \$659,701,879 | \$17,199,733 | 3% |



Measure X 2016 - San Jose City College

| Fiscal Year | 2022 | | |
|--------------------------------------|----------------|-------------|----------------|
| Project | Revised Budget | YTD Actual | Actuals/Budget |
| 31114 Demo Locker Rms, Aux, Site Imp | \$640,545 | \$20,965 | 3% |
| 31122 Group II Equipment | \$1,118,016 | \$400,904 | 36% |
| 31129 New Maint & Ops & Emrgcy Cntr | \$10,655,497 | \$1,393,182 | 13% |
| 31130 Theater Improvements | \$4,887,211 | \$126,987 | 3% |
| 31132 Career Education Complex | \$180,402,093 | \$2,589,684 | 1% |
| 31133 New Swing Space Project | \$731,332 | \$3,286 | 0% |
| 31134 Storm Water Mngmnt Remediation | | | - |
| 31135 Science Bldg Mechanical Upgrd | \$1,615,261 | \$601,766 | 37% |
| 31137 Property Acquisition | | | - |
| 31150 ADA Improvements | \$487,381 | \$1,442 | 0% |
| 31151 Library Interior Upgrades | | | - |
| 31152 Campus-wide Painting- SJCC | | | - |
| 31153 Tech Building Renovation | | | - |
| 31155 Entrance Door Replacement | \$119,901 | \$54,480 | 45% |
| 31156 Student Srvcs & Drop-in Center | \$577,138 | \$176,304 | 31% |
| 31157 Campus Lighting Upgrades | \$38,635 | | - |
| 31160 Telecomm Master Plan | | | - |
| 31161 Child Dvlpmnt Center-Phase I | \$4,149,679 | | - |
| 31162 Student Center Improvements | \$3,222,640 | \$399 | 0% |
| 31163 Softball Field Renovation | \$84,858 | \$901 | 1% |
| 31164 Campus HVAC Phase II | \$15,432 | \$8,653 | 56% |
| 31165 Jaguar Multicultural Center | \$16,467,951 | \$15,649 | 0% |
| 31166 Track & Field Renovation | \$7,553,200 | \$126,847 | 2% |
| 31167 Central Plant Renovation | \$19,401,048 | \$223,027 | 1% |
| 31168 Cosmetology, Esthetics & Repro | | | - |
| 31169 SJCC CEQA Compliance Consult | \$86,437 | \$56,964 | 66% |
| 31170 SJCC Elevator Mondernization | \$3,503,069 | \$52,146 | 1% |
| 31171 Central Plant Boiler Replaceme | \$1,000,006 | \$66,707 | 7% |
| 31199 Campus Contingency - SJCC | \$18,343,753 | | - |

| Fiscal Year | 2022 | | |
|--------------------------------------|----------------------|--------------------|----------------|
| Project | Revised Budget | YTD Actual | Actuals/Budget |
| 31304 Small Capital Repairs | \$2,045,284 | | - |
| 31309 SJCC Vehicles | \$74,013 | | - |
| 31310 Access, Alarms, Monitoring Sys | \$5,302,158 | \$109,072 | 2% |
| 31312 SJECC Extension- Irrigation | | | - |
| 31323 Relocate Adaptive PE | | | - |
| 31324 Restroom Fixtures & Plumbing | \$960,184 | \$113,110 | 12% |
| 31338 AV Systems Improvements Ph II | \$59,164 | | - |
| 31702 IT Infrastructure Improvements | \$1,541,893 | | - |
| 31703 Technology Upgrades | \$935,109 | (\$1,033) | - |
| | | | |
| Total | \$286,018,885 | \$6,141,443 | 2% |

Measure X 2016 - Evergreen Valley College

| Fiscal Year | 2022 | | |
|--------------------------------------|----------------|-------------|----------------|
| Project | Revised Budget | YTD Actual | Actuals/Budget |
| 32128 PE Accessibility Improvements | \$125 | \$125 | 100% |
| 32130 PE ADA Improvements | | | - |
| 32132 Student Services Center | \$89,069,821 | \$825,976 | 1% |
| 32134 Language Arts Building | \$45,707,139 | \$2,308,157 | 5% |
| 32138 Kinesiology, PE & Aquatics | \$2,165,942 | \$1,342,219 | 62% |
| 32144 Campus Painting Project | \$567 | \$567 | 100% |
| 32145 Gullo/Student Srvcs Renovation | | | - |
| 32146 MS3 Exterior Stair Lighting | \$212 | | - |
| 32150 ADA Improvements | \$198,690 | | - |
| 32151 Campus Environmental Control | \$223 | \$193 | 87% |
| 32152 Gullo II Multi Campus Space | (\$915) | (\$915) | 100% |
| 32153 Sequoia Upgrades/Nursing Add | \$30,441,510 | \$597,570 | 2% |
| 32154 A&R Remodel to Emergency Ops. | \$474 | \$474 | 100% |
| 32155 Cedro Renovation&W.Campus ADA | \$1,959,399 | \$1,110,575 | 57% |
| 32156 General Education Building | \$49,728,789 | \$933,231 | 2% |
| 32157 Student Activities Center | \$13,930,555 | \$15,005 | 0% |
| 32159 Campus Way Finding/Ground Ligh | \$1,799,146 | \$81,396 | 5% |
| 32160 Security Hardware | \$1,163 | \$1,163 | 100% |
| 32161 North Fire Lane/ADA | \$5,138,255 | \$1,883,154 | 37% |
| 32163 Campus-wide Building Signage | \$59,289 | \$44,746 | 75% |
| 32164 EVC CEQA Compliance Consulting | \$103,690 | \$70,096 | 68% |
| 32165 Math,Sci,Social Sci Canopy | \$780,489 | \$119,258 | 15% |
| 32166 Entry Road and Parking Lot | \$8,799,164 | \$403,814 | 5% |
| 32167 Campus-wide FFE | \$300,000 | | - |
| 32168 Campus-wide Signage MasterPlan | \$525,000 | | - |
| 32299 Campus Contingency - EVC | \$14,006,836 | | - |
| 32307 Small Capital Repairs | \$574,531 | \$46,986 | 8% |
| 32602 Group II Equipment | \$210,482 | \$34,420 | 16% |
| 32702 IT Infrastructure Improvements | \$2,750,029 | | - |
| 32703 Technology Upgrades | \$148,268 | | - |
| Total | \$268,398,873 | \$9,818,209 | 4% |

Measure X 2016 - District Offices

| Fiscal Year | 2022 | | |
|--------------------------------------|----------------|-------------|----------------|
| Project | Revised Budget | YTD Actual | Actuals/Budget |
| 25103 Energy Efficiency | | | - |
| 39301 New District Services Building | \$2,686,533 | \$57,603 | 2% |
| 39302 Demo Old Dist Office/Academy | | | - |
| 39303 District Services Furn & Equip | \$396,282 | \$40,584 | 10% |
| 39307 Vehicle Replacement | \$301,341 | | - |
| 39312 Police Safety Comm Upgrade | | | - |
| 39313 ADA Transition Plan Assessment | \$462,542 | \$363 | 0% |
| 39314 DO Elevator Upgrade | \$449,143 | \$140,546 | 31% |
| 39315 District Wide Elevator Assessm | \$669,103 | (\$1) | - |
| 39399 District/DW Contingency | \$9,791,017 | | - |
| 39625 Ground Lease Debt Relief | \$6,918,495 | \$207,058 | 3% |
| 39699 Program Contingency | \$11,600,000 | | - |
| 39704 ERP Conversion | | | - |
| 39705 Infrastructure Upgrade | | | - |
| 39706 Technology/Security | \$57,029,499 | \$365,349 | 1% |
| 39707 DS Printing & Digital Imaging | \$183,557 | | - |
| 39708 DS Computer Replacement | \$6,271 | | - |
| 39709 DS Network Storage/Servers | \$750,000 | | - |
| 39710 DS Network Monitoring Appl's | \$50,000 | | - |
| 39711 Security Assess&Dsgn Consult | \$24,533 | | - |
| 39712 DW Security-Key Sys Upgrade | \$400,493 | \$2,268 | 1% |
| 39713 DW Building Managment Sys | \$552,547 | \$24,880 | 5% |
| 39714 Data Center Acquisition & Impl | \$1,012,651 | \$233,201 | 23% |
| 39905 Management and Related Costs | \$4,840,707 | \$12,826 | 0% |
| 39999 Election/Legal/EIR/DO Labor | \$7,159,407 | \$155,403 | 2% |
| Total | \$105,284,121 | \$1,240,081 | 1% |

Fund 36 Capital Outlay

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|--------------------------------------|----------------|-------------|----------------|----------------|------------|----------------|----------------|------------|----------------|
| Object Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 4 Revenues | | | | | | | | | |
| 00000 User Unspecified | (\$134,000) | (\$140,073) | 105% | (\$109,000) | (\$16,551) | 15% | (\$122,000) | (\$8,929) | 7% |
| 35401 Redevelopment Agency Pass-Thru | (\$2,272,820) | | - | (\$3,140,550) | | - | (\$3,157,350) | | - |
| Total | (\$2,406,820) | (\$140,073) | 6% | (\$3,249,550) | (\$16,551) | 1% | (\$3,279,350) | (\$8,929) | 0% |
| 5 Expenses | | | | | | | | | |
| 00000 User Unspecified | \$9,536,158 | \$14,558 | 0% | \$1,180,000 | | - | \$1,447,000 | \$639,909 | 44% |
| 32137 Sequoia Renovation/Biology | \$57,770 | \$57,700 | 100% | | | | | | |
| 34702 Parking Infrastructure | \$3,992 | | - | \$36,430 | \$36,430 | 100% | \$36,430 | \$36,577 | 100% |
| 39994 Non-Bond Admin Overhead | \$120,288 | \$61,614 | 51% | \$153,311 | \$41,421 | 27% | \$425,194 | \$42,668 | 10% |
| 62501 SJCC Campus Modernization | \$160,000 | | - | \$300,000 | | - | \$300,000 | | - |
| 62506 DO Renovation | \$80,000 | | - | \$350,000 | | - | | | - |
| 62514 EVC Campus Modern-General | \$160,000 | | - | \$300,000 | | - | \$300,000 | | - |
| 62531 EVC Scheduled Mtnce Projects | \$13,033 | | - | | | | | | |
| 62535 DW Scheduled Maintenance | \$454,197 | \$46,866 | 10% | \$463,570 | \$107,345 | 23% | \$445,000 | \$12,519 | 3% |
| 62536 Maintenance | | | | | | | | \$5,500 | - |
| 62565 EVC Surplus Land Development | \$490,000 | \$84,660 | 17% | \$430,000 | \$99,002 | 23% | \$300,000 | \$80,170 | 27% |
| 62579 DO Infrastructure Upgrade | | | | \$215,000 | | - | | | |
| 62599 Downtown SJ Beautification | | \$3,070 | - | \$15,000 | \$3,162 | 21% | \$15,000 | | - |
| 96021 Emergency Preparedness | | | | \$325,000 | \$177,076 | 54% | \$277,000 | \$110,868 | 40% |
| 96022 Community Outreach Activities | | | | | | | | \$45,000 | - |
| Total | \$11,075,438 | \$268,468 | 2% | \$3,768,311 | \$464,434 | 12% | \$3,545,624 | \$973,212 | 27% |
| Total | \$8,668,618 | \$128,395 | 1% | \$518,761 | \$447,883 | 86% | \$266,274 | \$964,283 | 362% |



SPECIAL REVENUE FUNDS



SAN JOSÉ · EVERGREEN
Community College District

SPECIAL REVENUE FUNDS

Cafeteria Fund 70

The Cafeteria Fund includes commission from food service vendors and costs associated with support of the food service operations at the colleges. The anticipated ending fund balance of \$0 in FY2019-2020 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 of \$16,212. For FY2021-2022 revenues are budgeted at 50% of the prior year projection and another interfund transfer from Fund 10 is expected. Due to COVID-19, the deficit is expected to exceed last year's deficit.

Child Development Fund 72

The Child Development Fund represents the operation of the San Jose City College's Child Development Center which was closed beginning FY2011-2012. The Child Development Fund was augmented by the Unrestricted General Fund 10 to support operations in FY2010-2011 by \$211,902. Beginning in FY2012-2013, revenues and expenditures primarily represented a pass-through to a third-party to continue to provide services after the center's closure. The program was suspended in FY2016-2017 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, SJCCD doesn't anticipate opening in midst of the pandemic.

Fund 70 Cafeteria

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------|----------------|------------|----------------|----------------|------------|----------------|----------------|------------|----------------|
| Object Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 4 Revenues | | | | | | | | | |
| 9 District Offices | | | | | | | | | |
| 48 Revenues | (\$75,000) | (\$5,772) | 8% | (\$70,147) | \$60,982 | - | (\$71,241) | - | - |
| Total | (\$75,000) | (\$5,772) | 8% | (\$70,147) | \$60,982 | - | (\$71,241) | - | - |
| 5 Expenses | | | | | | | | | |
| 1 San Jose City College | | | | | | | | | |
| 52 Classified Salaries | \$17,010 | \$8,550 | 50% | \$17,580 | \$8,920 | 51% | \$14,698 | \$5,530 | 38% |
| 53 Employee Benefits | \$13,632 | \$6,732 | 49% | \$14,077 | \$7,034 | 50% | \$13,958 | \$2,446 | 18% |
| 2 Evergreen Valley College | | | | | | | | | |
| 52 Classified Salaries | \$17,092 | \$9,333 | 55% | \$18,325 | \$12,890 | 70% | \$21,055 | \$15,480 | 74% |
| 53 Employee Benefits | \$17,181 | \$5,961 | 35% | \$12,665 | \$8,792 | 69% | \$14,030 | \$9,813 | 70% |
| 9 District Offices | | | | | | | | | |
| 54 Supplies and Materials | \$2,500 | \$1,993 | 80% | \$2,500 | | - | \$2,500 | | - |
| 55 Other Operating Exp & Serv | \$52,533 | \$25,493 | 49% | \$5,000 | \$4,690 | 94% | \$5,000 | \$1,475 | 30% |
| 57 Other Outgo | \$11,899 | | - | | \$30,915 | - | | | |
| Total | \$131,847 | \$58,062 | 44% | \$70,147 | \$73,241 | 104% | \$71,241 | \$34,744 | 49% |
| Total | \$56,847 | \$52,290 | 92% | | \$134,223 | - | | \$34,744 | - |

Fund 72 Child Development

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|--------------------------------|----------------|------------|----------------|----------------|------------|----------------|----------------|------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 1 San Jose City College | | | | | | | | | |
| 48 Revenues | (\$483,434) | | - | (\$483,434) | | - | (\$523,138) | | - |
| 55 Other Operating Exp & Serv | \$483,434 | | - | \$483,434 | | - | \$523,138 | | - |
| Total | | | - | | | - | | | - |



INTERNAL SERVICE FUND



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.

Fund 61 Self-Insurance

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-------------------------------|----------------|-------------|----------------|----------------|-------------|----------------|----------------|-------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 9 District Offices | | | | | | | | | |
| 48 Revenues | (\$1,250,000) | (\$654,986) | 52% | (\$1,500,000) | (\$655,763) | 44% | (\$1,500,000) | (\$651,620) | 43% |
| 55 Other Operating Exp & Serv | \$1,250,000 | \$667,127 | 53% | \$1,500,000 | \$670,343 | 45% | \$1,500,000 | \$664,903 | 44% |
| Total | | \$12,141 | - | | \$14,581 | - | | \$13,284 | - |



FIDUCIARY FUNDS



SAN JOSÉ · EVERGREEN
Community College District

FIDUCIARY FUNDS

Financial Aid Fund 48

The Financial Aid Fund tracks the District's disbursements associated with financial aid. The fund is reimbursed by the Federal and State governments as disbursements are made. The FY2021-2022 Adopted Budget anticipates disbursements totaling \$17.4 million for students attending San Jose City College and disbursements totaling \$22.9 million for students attending Evergreen Valley College.

Programs associated with this fund are as follows:

Federal

- Pell
- SEOG
- Direct Loans
- CARES ACT Higher Emergency Relief Funds (HEERF)

State

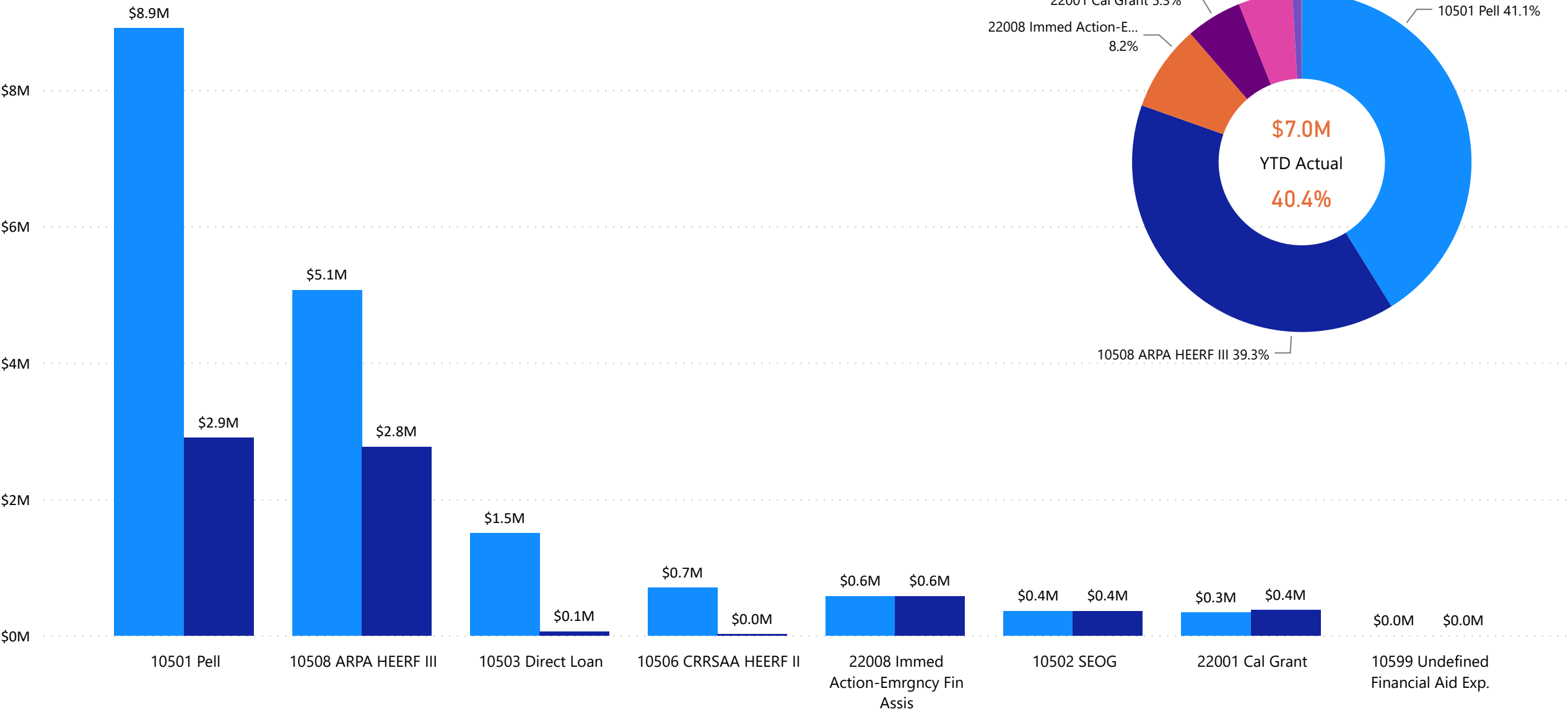
- Cal Grant
- Immediate Action – Emergency Financial Assistance

Fund 48 Financial Aid - San Jose City College

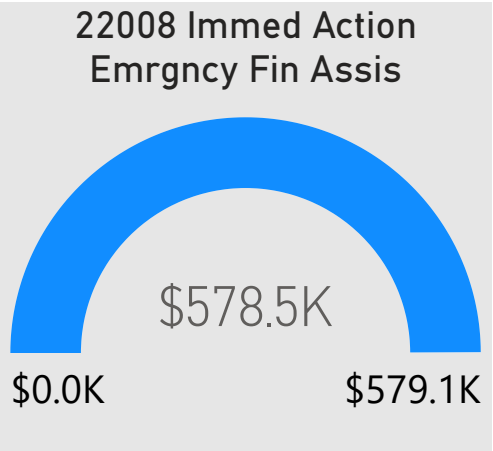
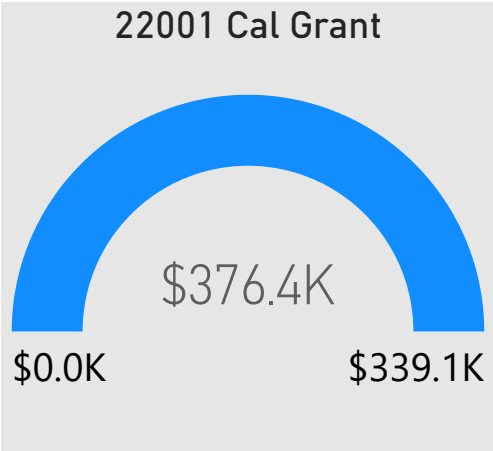
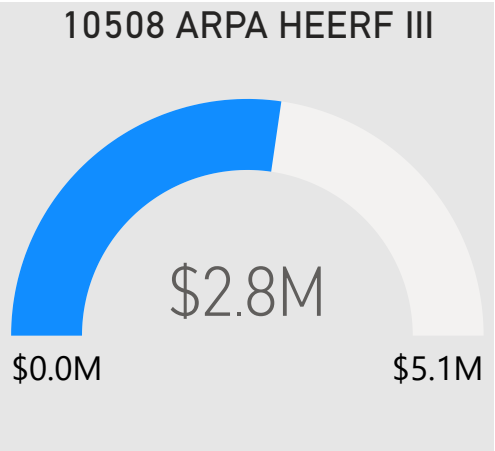
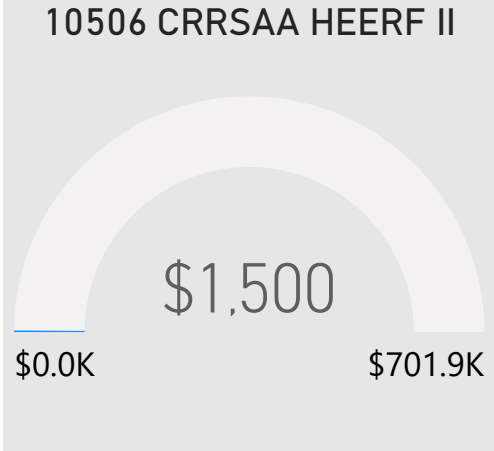
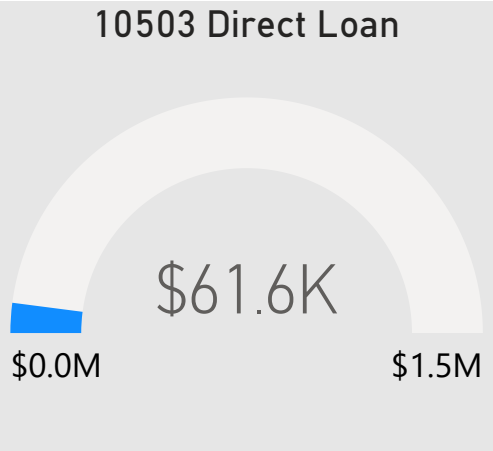
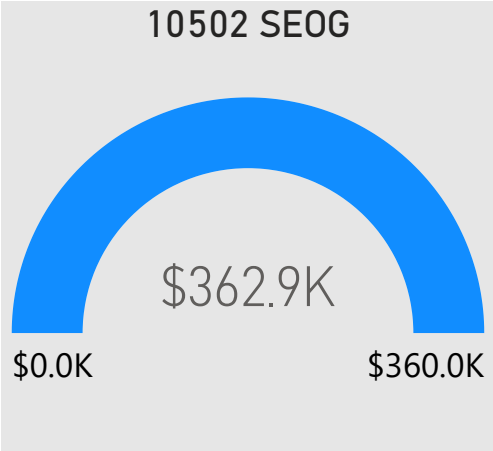
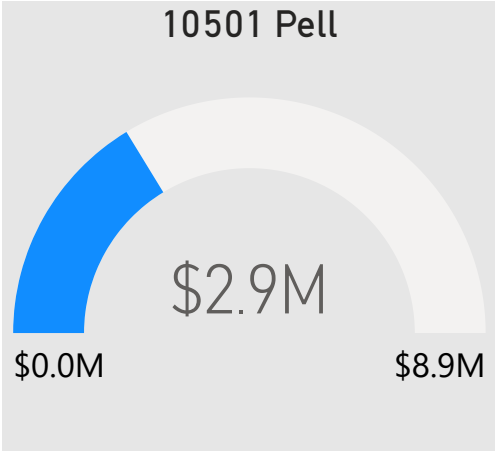
| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|--------------------------------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|
| Project | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 10501 Pell | | \$34,842 | - | | \$42,486 | - | | \$12,261 | - |
| 4 Revenues | (\$8,903,000) | (\$3,186,528) | 36% | (\$8,903,000) | (\$2,716,217) | 31% | (\$8,903,000) | (\$2,887,200) | 32% |
| 5 Expenses | \$8,903,000 | \$3,221,370 | 36% | \$8,903,000 | \$2,758,703 | 31% | \$8,903,000 | \$2,899,461 | 33% |
| 10502 SEOG | | (\$225) | - | | | - | | | - |
| 4 Revenues | (\$360,000) | (\$184,350) | 51% | (\$360,000) | (\$157,875) | 44% | (\$360,000) | (\$362,938) | 101% |
| 5 Expenses | \$360,000 | \$184,125 | 51% | \$360,000 | \$157,875 | 44% | \$360,000 | \$362,938 | 101% |
| 10503 Direct Loan | | | - | | | - | | | - |
| 4 Revenues | (\$1,500,000) | (\$166,706) | 11% | (\$1,500,000) | (\$127,105) | 8% | (\$1,500,000) | (\$61,610) | 4% |
| 5 Expenses | \$1,500,000 | \$166,706 | 11% | \$1,500,000 | \$127,105 | 8% | \$1,500,000 | \$61,610 | 4% |
| 10504 CARES ACT HigherEd Emgy Rlf | | | | | | - | | | - |
| 4 Revenues | | | | (\$429,082) | (\$428,582) | 100% | | | - |
| 5 Expenses | | | | \$429,082 | \$428,582 | 100% | | | |
| 10506 CRRSAA HEERF II | | | | | | | | | - |
| 4 Revenues | | | | | | | (\$701,882) | (\$1,500) | 0% |
| 5 Expenses | | | | | | | \$701,882 | \$1,500 | 0% |
| 10508 ARPA HEERF III | | | | | | | | | - |
| 4 Revenues | | | | | | | (\$5,068,243) | (\$2,767,000) | 55% |
| 5 Expenses | | | | | | | \$5,068,243 | \$2,767,000 | 55% |
| 10599 Undefined Financial Aid Exp. | | | - | | | - | | | - |
| 5 Expenses | | | - | | | - | | | - |
| 22001 Cal Grant | | \$1,826 | - | | (\$8,836) | - | | \$41,413 | - |
| 4 Revenues | (\$339,100) | (\$226,413) | 67% | (\$339,100) | (\$407,111) | 120% | (\$339,100) | (\$334,962) | 99% |
| 5 Expenses | \$339,100 | \$228,239 | 67% | \$339,100 | \$398,275 | 117% | \$339,100 | \$376,375 | 111% |
| 22008 Immed Action-Emrgncy Fin Assis | | | | | | | | (\$621) | - |
| 4 Revenues | | | | | | | (\$579,122) | (\$579,121) | 100% |
| 5 Expenses | | | | | | | \$579,122 | \$578,500 | 100% |
| Total | | \$36,443 | - | | \$33,650 | - | | \$53,053 | - |

Fund 48 Financial Aid - San Jose City College

● Revised Budget ● YTD Actual



Fund 48 Financial Aid - San Jose City College

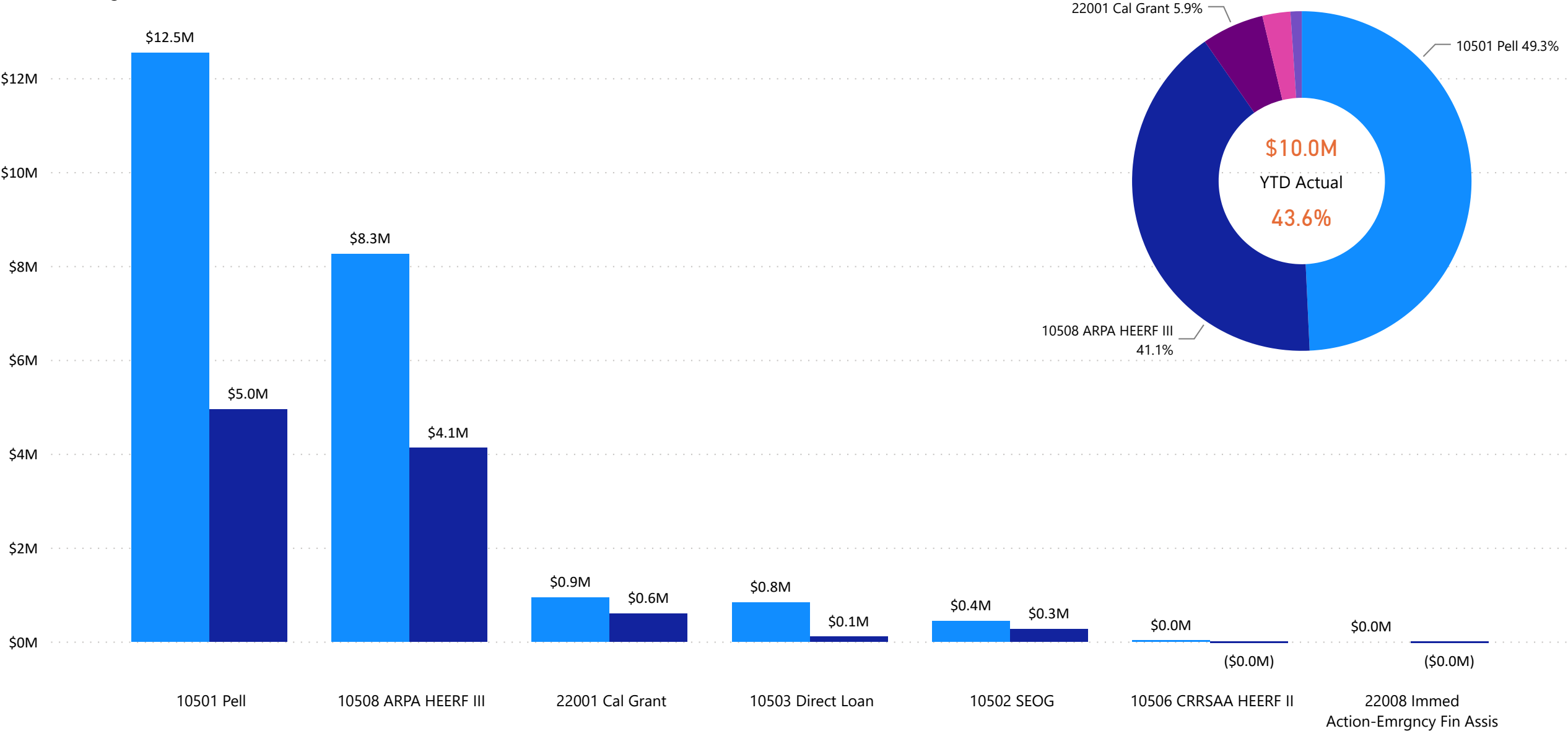


Fund 48 Financial Aid - Evergreen Valley College

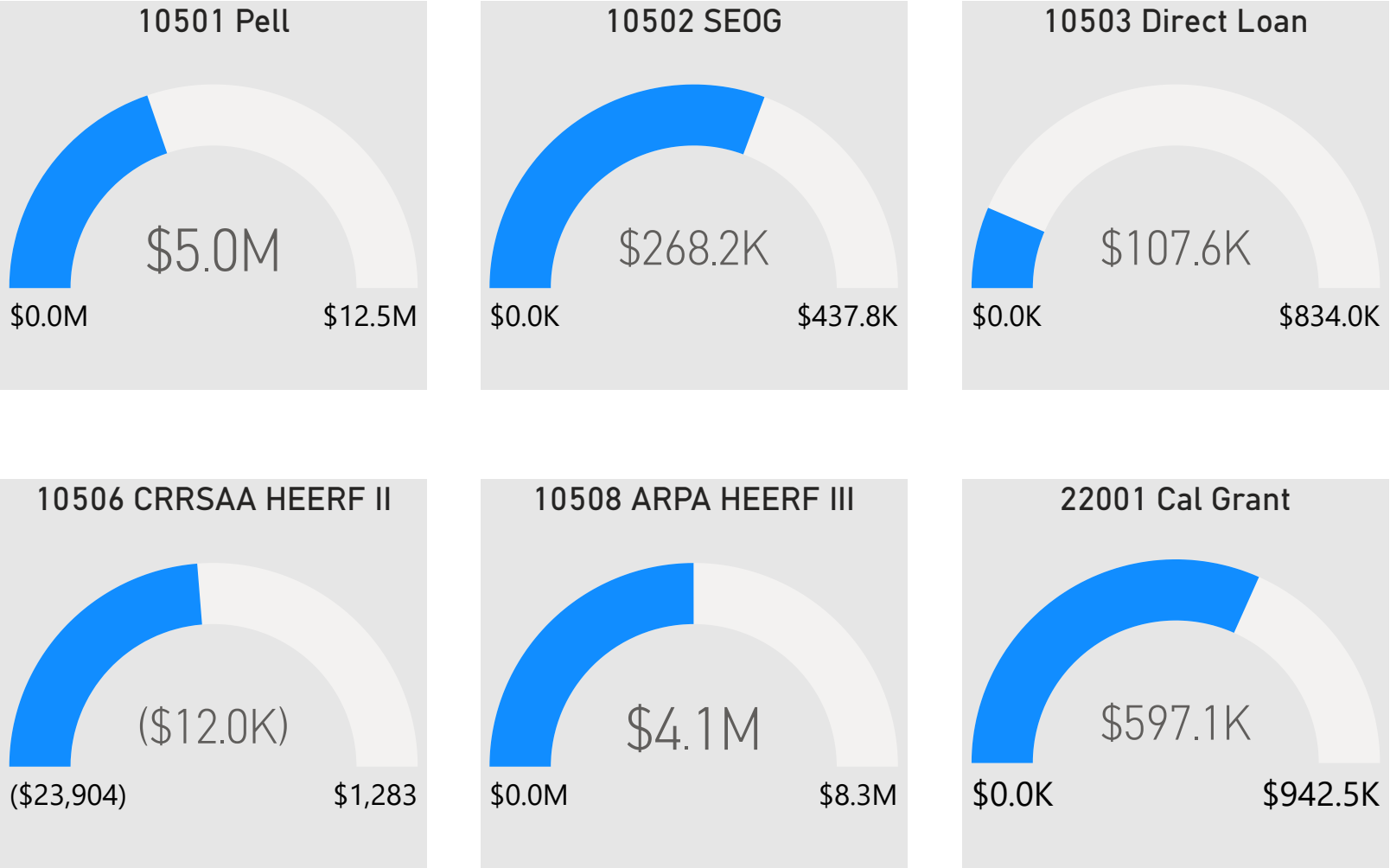
| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|--------------------------------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|
| Project | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 10501 Pell | | \$1,605 | - | | \$1,917 | - | | \$1,787 | - |
| 4 Revenues | (\$12,544,000) | (\$6,107,234) | 49% | (\$12,544,000) | (\$5,336,764) | 43% | (\$12,544,000) | (\$4,950,737) | 39% |
| 5 Expenses | \$12,544,000 | \$6,108,839 | 49% | \$12,544,000 | \$5,338,681 | 43% | \$12,544,000 | \$4,952,523 | 39% |
| 10502 SEOG | | (\$249) | - | | | - | | (\$400) | - |
| 4 Revenues | (\$437,821) | (\$228,250) | 52% | (\$437,821) | (\$259,406) | 59% | (\$437,821) | (\$268,619) | 61% |
| 5 Expenses | \$437,821 | \$228,001 | 52% | \$437,821 | \$259,406 | 59% | \$437,821 | \$268,219 | 61% |
| 10503 Direct Loan | | | - | | | - | | | - |
| 4 Revenues | (\$834,000) | (\$151,151) | 18% | (\$834,000) | (\$69,128) | 8% | (\$834,000) | (\$107,607) | 13% |
| 5 Expenses | \$834,000 | \$151,151 | 18% | \$834,000 | \$69,128 | 8% | \$834,000 | \$107,607 | 13% |
| 10504 CARES ACT HigherEd Emgy Rlf | | | | | | - | | | |
| 4 Revenues | | | | (\$651,474) | (\$651,474) | 100% | | | |
| 5 Expenses | | | | \$651,474 | \$651,474 | 100% | | | |
| 10506 CRRSAA HEERF II | | | | | | | | (\$13,235) | - |
| 4 Revenues | | | | | | | (\$1,283) | (\$1,283) | 100% |
| 5 Expenses | | | | | | | \$1,283 | (\$11,952) | - |
| 10508 ARPA HEERF III | | | | | | | | (\$6,500) | - |
| 4 Revenues | | | | | | | (\$8,260,618) | (\$4,134,500) | 50% |
| 5 Expenses | | | | | | | \$8,260,618 | \$4,128,000 | 50% |
| 22001 Cal Grant | | (\$4,389) | - | | (\$5,724) | - | | (\$53,257) | - |
| 4 Revenues | (\$942,477) | (\$528,253) | 56% | (\$942,477) | (\$648,926) | 69% | (\$942,477) | (\$650,360) | 69% |
| 5 Expenses | \$942,477 | \$523,864 | 56% | \$942,477 | \$643,202 | 68% | \$942,477 | \$597,103 | 63% |
| 22008 Immed Action-Emrgncy Fin Assis | | | | | | | | (\$1,700) | - |
| 5 Expenses | | | | | | | | (\$1,700) | - |
| Total | | (\$3,033) | - | | (\$3,807) | - | | (\$73,305) | - |

Fund 48 Financial Aid - Evergreen Valley College

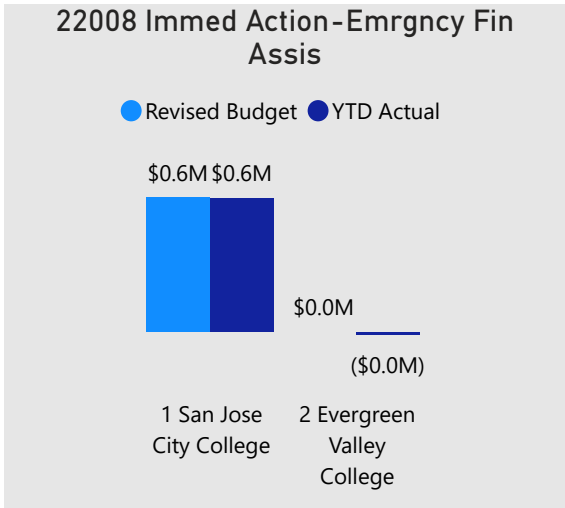
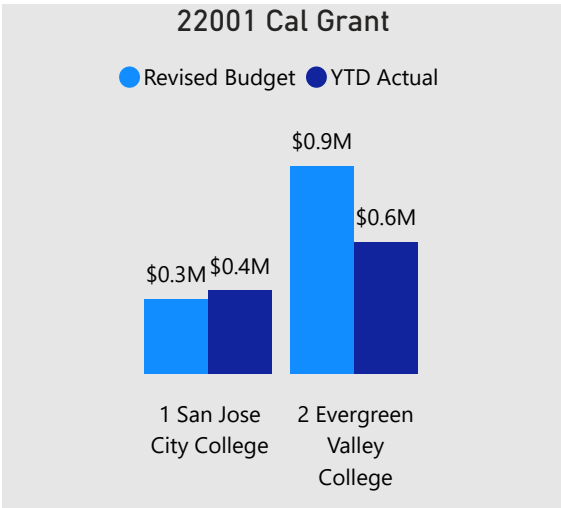
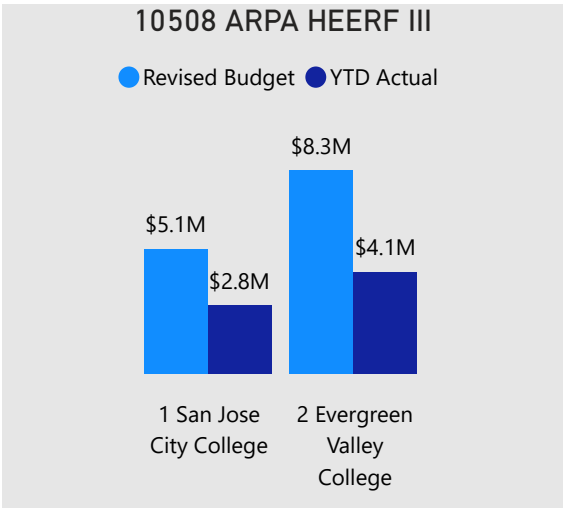
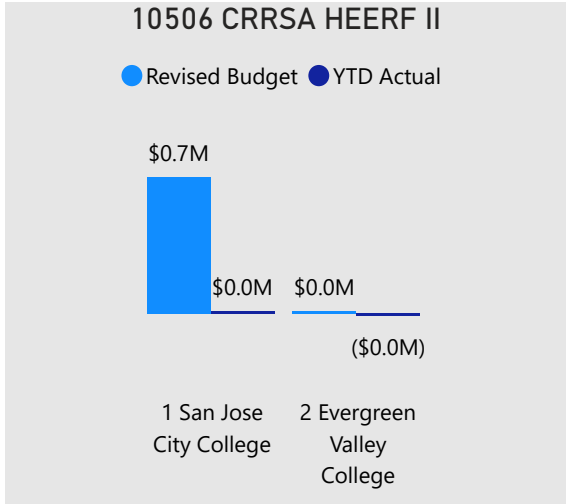
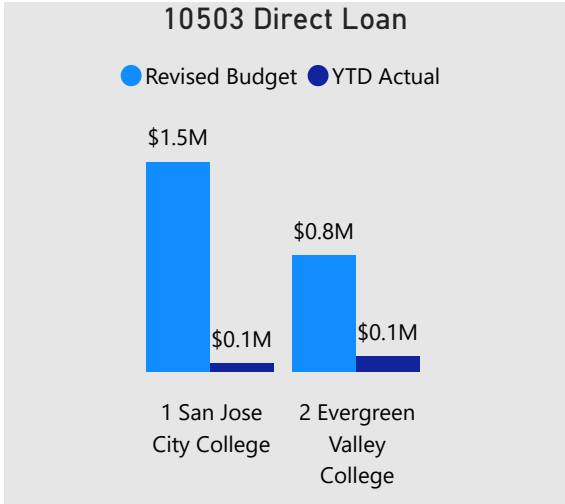
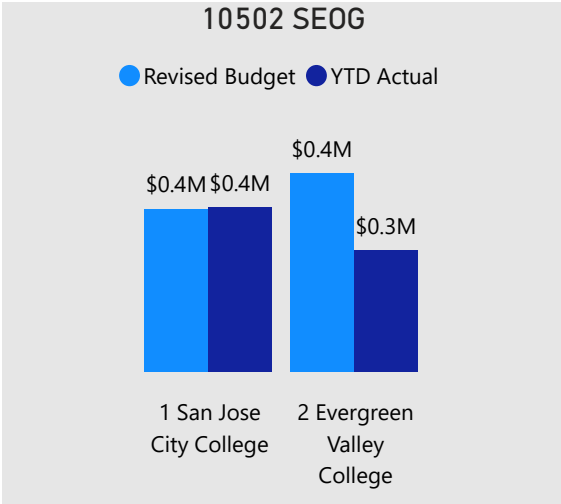
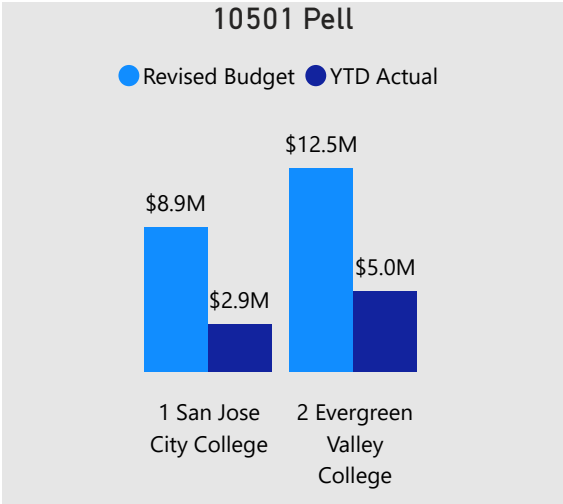
● Revised Budget ● YTD Actual



Fund 48 Financial Aid - Evergreen Valley College



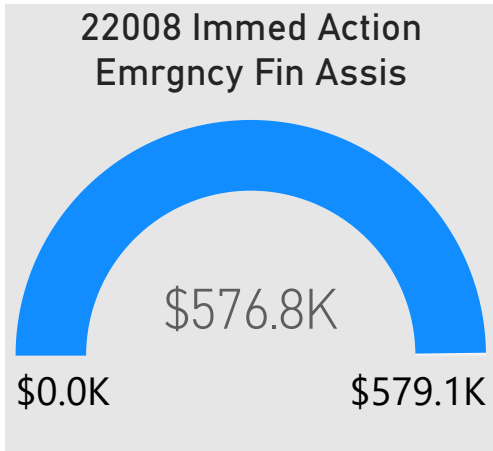
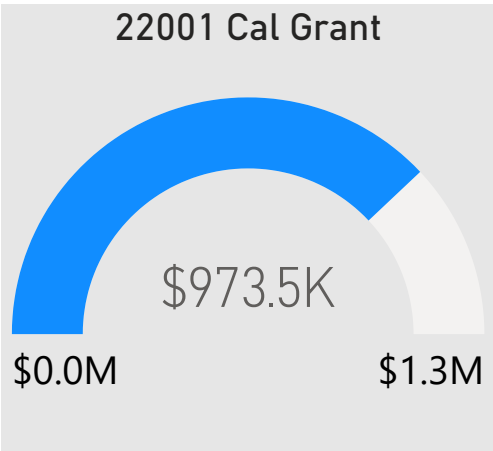
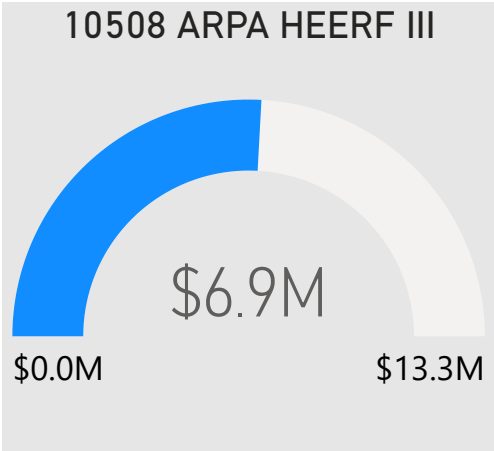
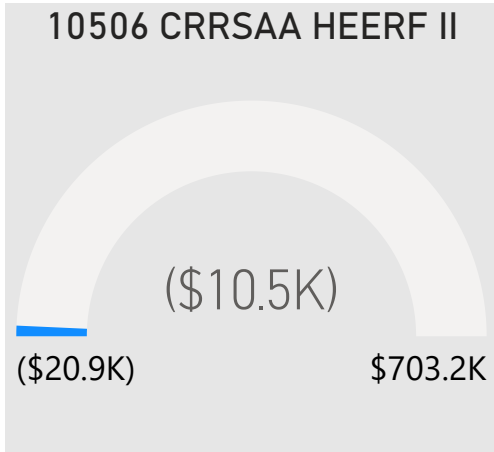
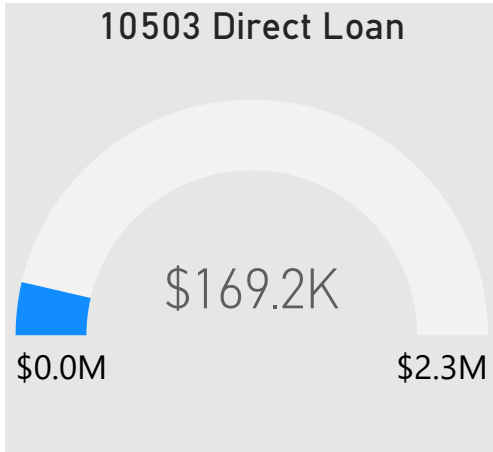
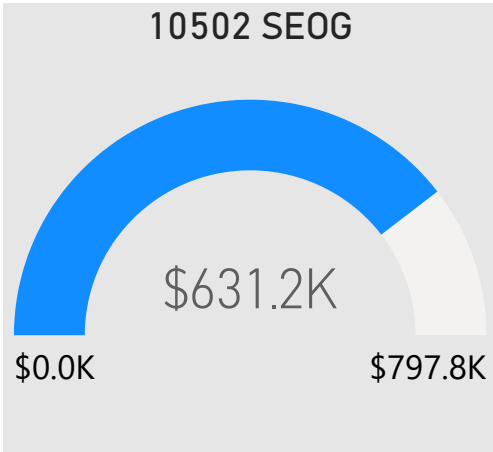
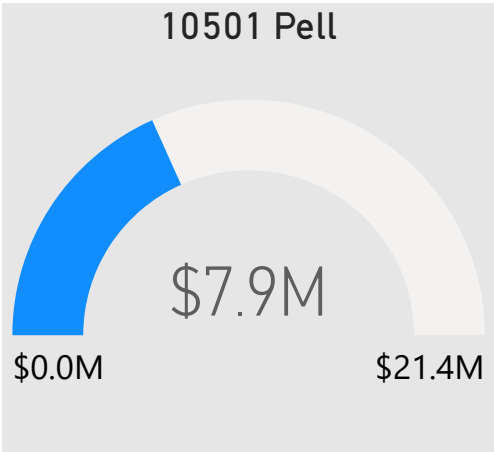
Fund 48 Financial Aid
San Jose City College vs Evergreen Valley College



Fund 48 Financial Aid - San Jose City College & Evergreen Valley College

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|--------------------------------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|
| Project | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 10501 Pell | | \$36,447 | - | | \$44,403 | - | | \$14,048 | - |
| 4 Revenues | (\$21,447,000) | (\$9,293,762) | 43% | (\$21,447,000) | (\$8,052,981) | 38% | (\$21,447,000) | (\$7,837,936) | 37% |
| 5 Expenses | \$21,447,000 | \$9,330,209 | 44% | \$21,447,000 | \$8,097,384 | 38% | \$21,447,000 | \$7,851,984 | 37% |
| 10502 SEOG | | (\$474) | - | | | - | | (\$400) | - |
| 4 Revenues | (\$797,821) | (\$412,600) | 52% | (\$797,821) | (\$417,281) | 52% | (\$797,821) | (\$631,557) | 79% |
| 5 Expenses | \$797,821 | \$412,126 | 52% | \$797,821 | \$417,281 | 52% | \$797,821 | \$631,157 | 79% |
| 10503 Direct Loan | | | - | | | - | | | - |
| 4 Revenues | (\$2,334,000) | (\$317,857) | 14% | (\$2,334,000) | (\$196,233) | 8% | (\$2,334,000) | (\$169,217) | 7% |
| 5 Expenses | \$2,334,000 | \$317,857 | 14% | \$2,334,000 | \$196,233 | 8% | \$2,334,000 | \$169,217 | 7% |
| 10504 CARES ACT HigherEd Emgy Rlf | | | | | | - | | | - |
| 4 Revenues | | | | (\$1,080,556) | (\$1,080,056) | 100% | | | - |
| 5 Expenses | | | | \$1,080,556 | \$1,080,056 | 100% | | | |
| 10506 CRRSAA HEERF II | | | | | | | | (\$13,235) | - |
| 4 Revenues | | | | | | | (\$703,165) | (\$2,783) | 0% |
| 5 Expenses | | | | | | | \$703,165 | (\$10,452) | - |
| 10508 ARPA HEERF III | | | | | | | | (\$6,500) | - |
| 4 Revenues | | | | | | | (\$13,328,861) | (\$6,901,500) | 52% |
| 5 Expenses | | | | | | | \$13,328,861 | \$6,895,000 | 52% |
| 10599 Undefined Financial Aid Exp. | | | - | | | - | | | - |
| 5 Expenses | | | - | | | - | | | - |
| 22001 Cal Grant | | (\$2,563) | - | | (\$14,560) | - | | (\$11,844) | - |
| 4 Revenues | (\$1,281,577) | (\$754,666) | 59% | (\$1,281,577) | (\$1,056,037) | 82% | (\$1,281,577) | (\$985,322) | 77% |
| 5 Expenses | \$1,281,577 | \$752,103 | 59% | \$1,281,577 | \$1,041,477 | 81% | \$1,281,577 | \$973,478 | 76% |
| 22008 Immed Action-Emrgncy Fin Assis | | | | | | | | (\$2,321) | - |
| 4 Revenues | | | | | | | (\$579,122) | (\$579,121) | 100% |
| 5 Expenses | | | | | | | \$579,122 | \$576,800 | 100% |
| Total | | \$33,410 | - | | \$29,843 | - | | (\$20,252) | - |

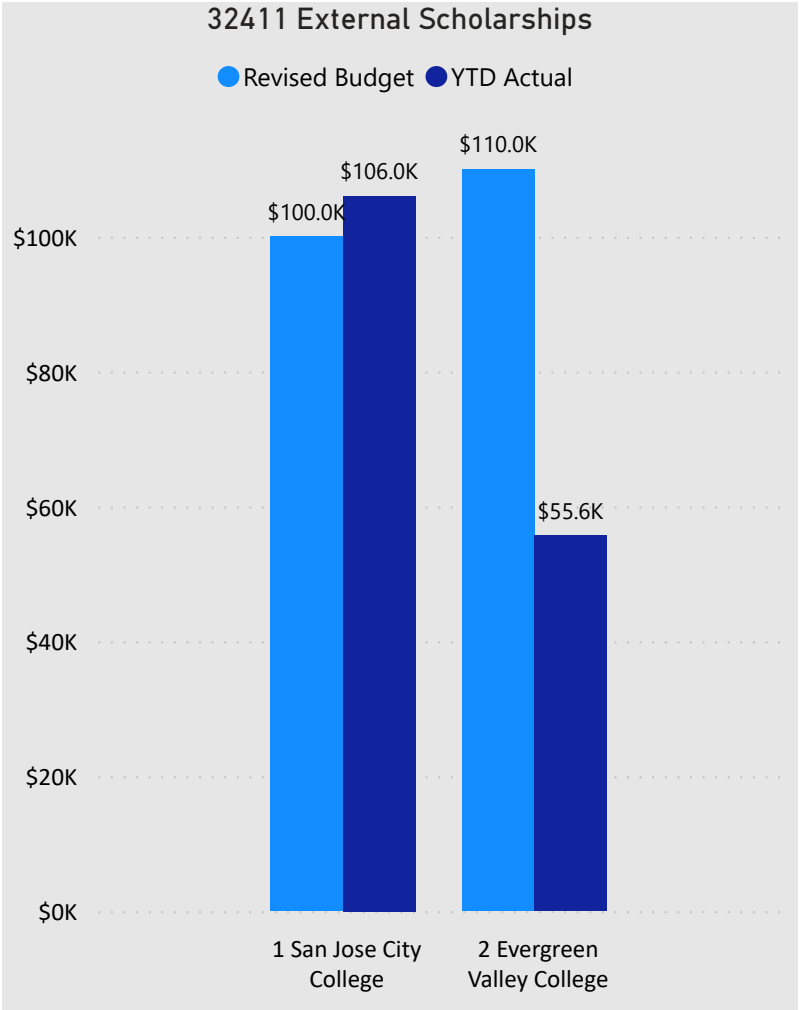
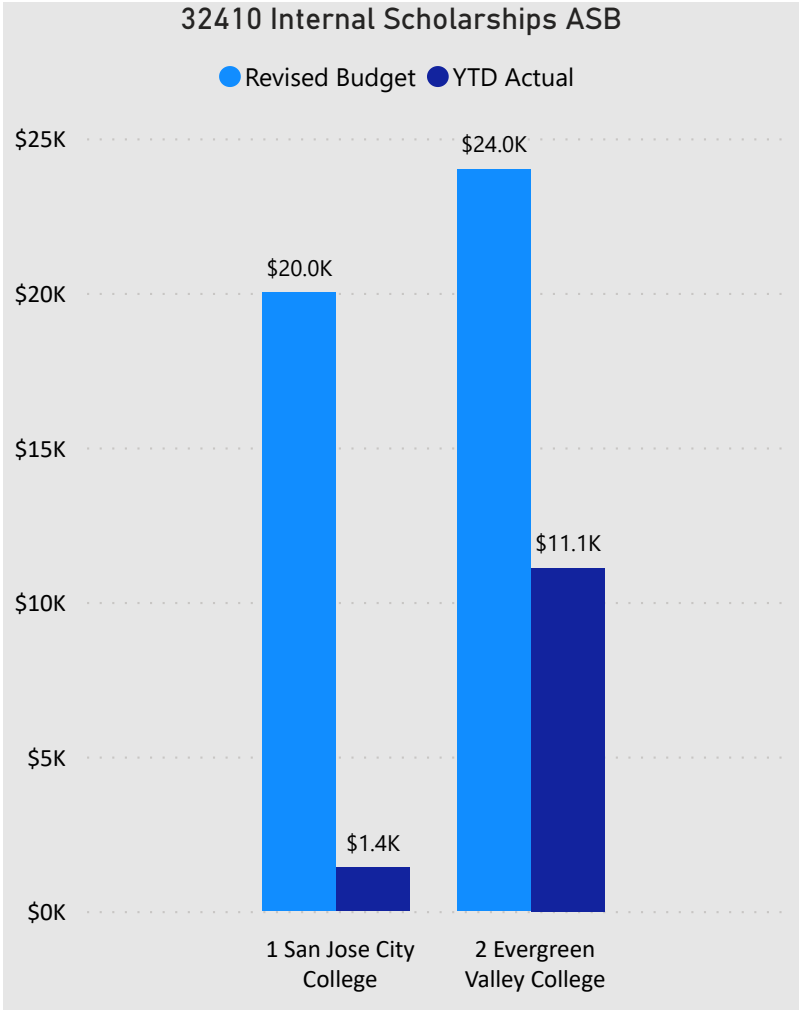
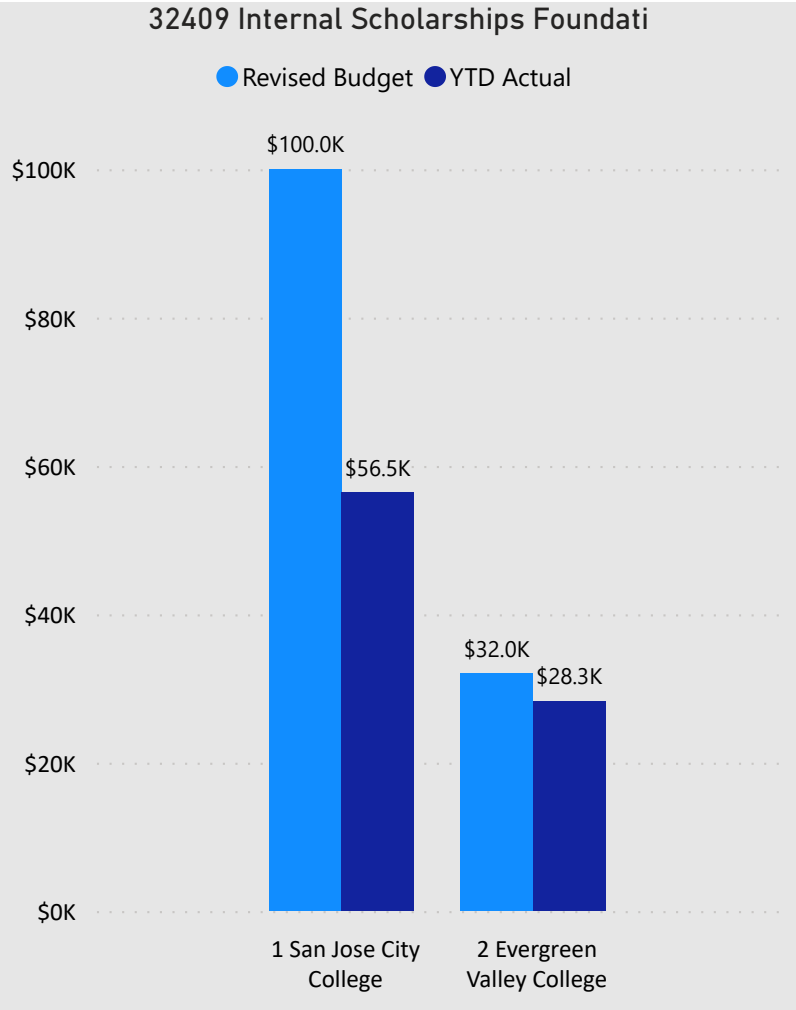
Fund 48 Financial Aid - San Jose City College & Evergreen Valley College



Fund 96 Scholarships

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|--------------------------------------|----------------|-------------|----------------|----------------|------------|----------------|----------------|-------------|----------------|
| Location Group | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 1 San Jose City College | | | | | | | | | |
| 32409 Internal Scholarships Foundati | | | | | | | | | |
| 4 Revenues | (\$100,000) | (\$62,400) | 62% | (\$100,000) | (\$77,030) | 77% | (\$100,000) | (\$52,850) | 53% |
| 5 Expenses | \$100,000 | \$62,400 | 62% | \$100,000 | \$77,030 | 77% | \$100,000 | \$56,450 | 56% |
| Total | | | - | | | - | | \$3,600 | - |
| 32410 Internal Scholarships ASB | | | | | | | | | |
| 4 Revenues | (\$20,000) | (\$7,250) | 36% | (\$20,000) | (\$7,000) | 35% | (\$20,000) | | - |
| 5 Expenses | \$20,000 | \$7,250 | 36% | \$20,000 | \$7,000 | 35% | \$20,000 | \$1,400 | 7% |
| Total | | | - | | | - | | \$1,400 | - |
| 32411 External Scholarships | | | | | | | | | |
| 4 Revenues | (\$100,000) | (\$81,987) | 82% | (\$100,000) | (\$72,893) | 73% | (\$100,000) | (\$105,750) | 106% |
| 5 Expenses | \$100,000 | \$73,275 | 73% | \$100,000 | \$83,098 | 83% | \$100,000 | \$106,043 | 106% |
| Total | | (\$8,713) | - | | \$10,205 | - | | \$293 | - |
| Total | | (\$8,713) | - | | \$10,205 | - | | \$5,293 | - |
| 2 Evergreen Valley College | | | | | | | | | |
| 32409 Internal Scholarships Foundati | | | | | | | | | |
| 4 Revenues | (\$32,000) | (\$20,040) | 63% | (\$32,000) | (\$23,590) | 74% | (\$32,000) | (\$23,950) | 75% |
| 5 Expenses | \$32,000 | \$20,040 | 63% | \$32,000 | \$23,590 | 74% | \$32,000 | \$28,300 | 88% |
| Total | | | - | | | - | | \$4,350 | - |
| 32410 Internal Scholarships ASB | | | | | | | | | |
| 4 Revenues | (\$24,000) | (\$19,643) | 82% | (\$24,000) | (\$12,600) | 53% | (\$24,000) | (\$10,600) | 44% |
| 5 Expenses | \$24,000 | \$19,643 | 82% | \$24,000 | \$12,600 | 53% | \$24,000 | \$11,100 | 46% |
| Total | | | - | | | - | | \$500 | - |
| 32411 External Scholarships | | | | | | | | | |
| 4 Revenues | (\$110,000) | (\$111,229) | 101% | (\$110,000) | (\$59,084) | 54% | (\$110,000) | (\$74,885) | 68% |
| 5 Expenses | \$110,000 | \$86,129 | 78% | \$110,000 | \$54,084 | 49% | \$110,000 | \$55,635 | 51% |
| Total | | (\$25,100) | - | | (\$5,000) | - | | (\$19,250) | - |
| Total | | (\$25,100) | - | | (\$5,000) | - | | (\$14,400) | - |
| Total | | (\$33,813) | - | 77 | \$5,205 | - | | (\$9,107) | - |

Fund 96 - Scholarships





OPEB-RELATED FUNDS



SAN JOSÉ · EVERGREEN
Community College District

OPEB-RELATED FUNDS

OPEB Trust Fund 75

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

See below for annualized earnings (losses):

| | |
|----------------|---------------|
| • FY2009-2010 | \$6,314,649 |
| • FY2010-2011 | \$9,123,789 |
| • FY2011-2012 | (\$1,200,297) |
| • FY2012-2013 | \$5,362,612 |
| • FY2013-2014 | \$7,512,322 |
| • FY2014-2015 | \$ 449,951 |
| • FY2015-2016 | \$ 57,483 |
| • FY2016-2017 | \$5,815,202 |
| • FY2017-2018 | \$3,660,036 |
| • FY2018-2019 | \$3,325,947 |
| • FY2019-2020 | \$966,561 |
| • FY2020-2021 | \$8,937,378 |
| • FY2021-2022* | \$4,886,345 |

*estimated

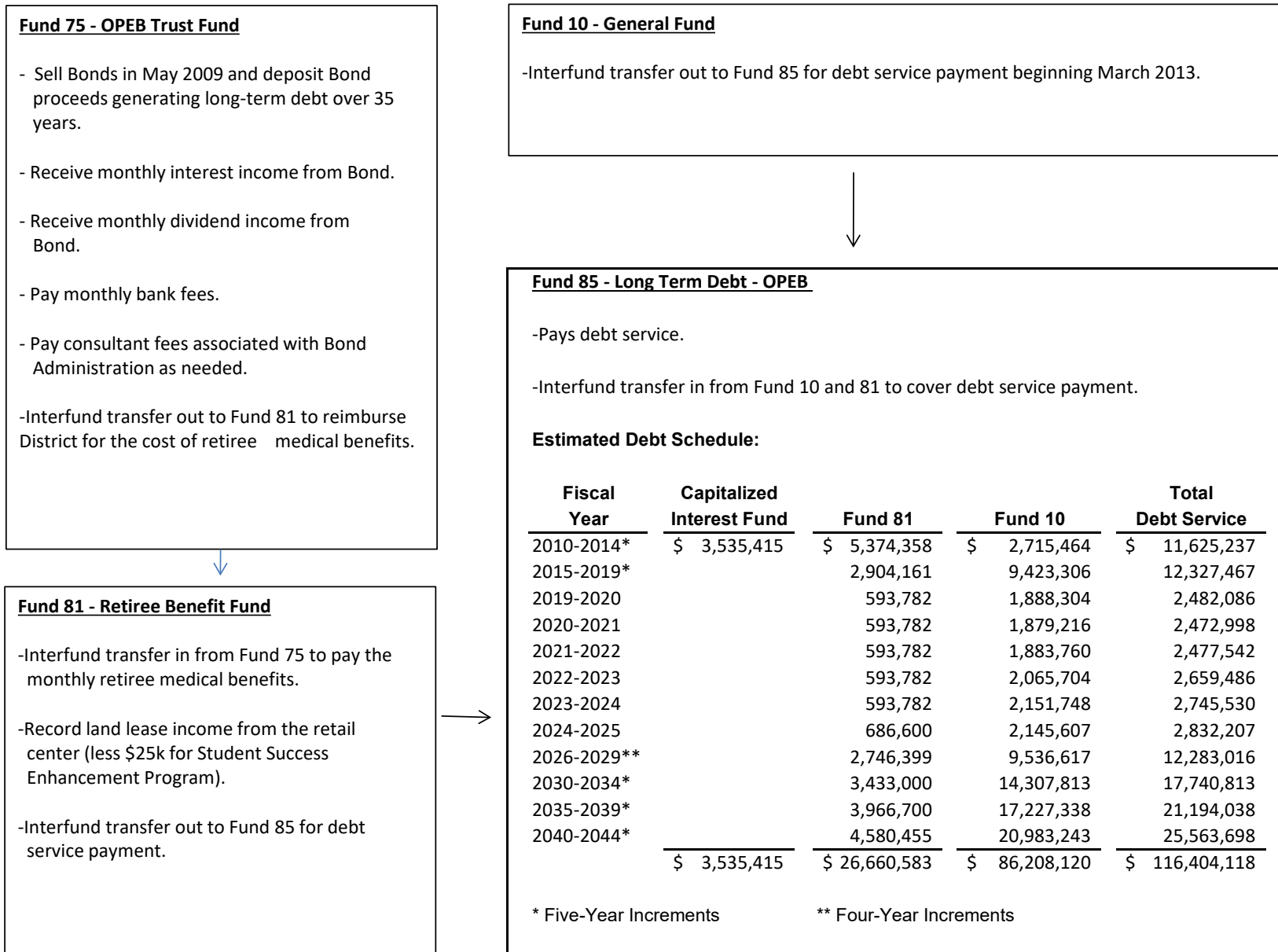
Retiree Benefit Fund 81

The Retiree Benefit Fund was established to record land lease payments from the Evergreen Marketplace II Retail Development and to begin accumulating resources to offset the long-term retiree medical benefit liability. Once the OPEB Bonds were sold and the Trust Fund was established, Fund 81 received a transfer from the OPEB Trust Fund 75 to pay retiree medical benefits. The anticipated amount for FY2021-2022 is \$3,104,454. 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 FY2012-2013 to support this on-going debt service. On March 13, 2012, the Board of Trustees authorized the remarketing of the OPEB bonds, which decrease the anticipated debt service obligation from the Unrestricted General Fund 10 by \$325,400 in FY2012-2013 from \$1,108,580 to \$783,180. The debt service obligation from the Unrestricted General Fund 10 increased to \$1,958,052 in FY2013-2014 and \$1,953,150 in FY2014-2015 as the fund balance in Fund 81 was depleted. The debt service obligation from the Unrestricted General Fund 10 was \$1,863,348 for FY2020-2021 and estimated to be \$1,883,760 for FY2021-2022. This transfer will begin to increase significantly in FY2021-2022 as noted in the schedule in the next page.

OPEB BOND FLOW CHART
Flow Chart Illustrating Relationships Between Funds

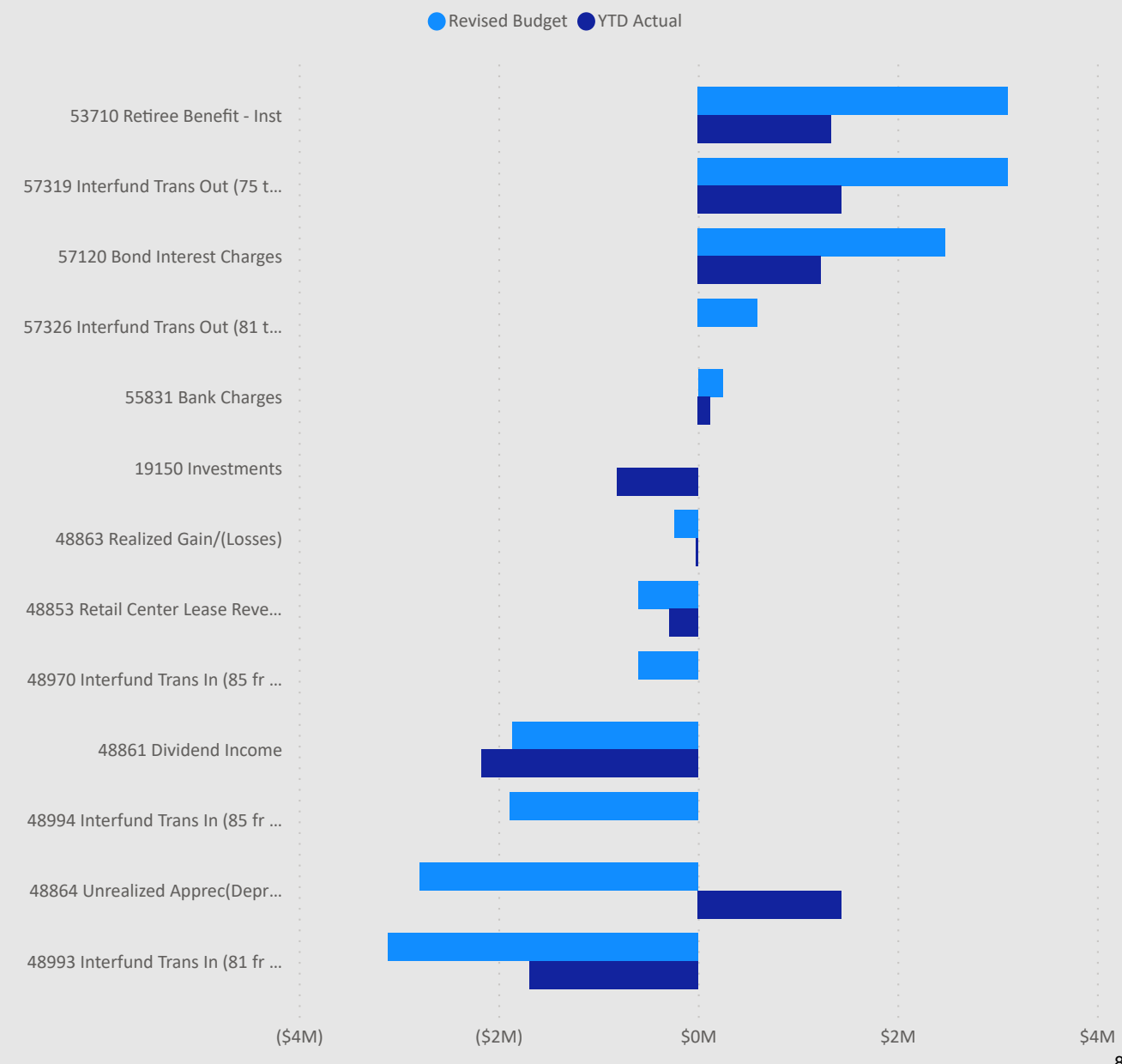


OPEB Related Funds

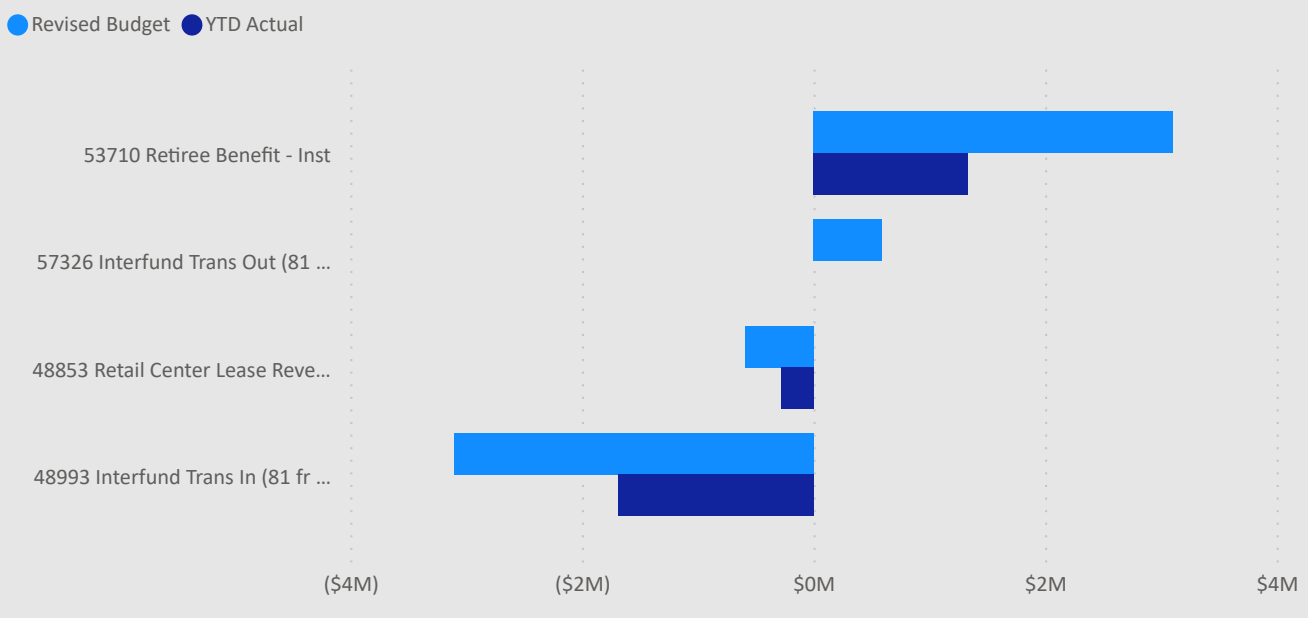
| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|---|--------------------|------------------|----------------|------------------|--------------------|----------------|----------------------|--------------------|----------------|
| Fund | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 75 Trust Fund OPEB | | | | | | | | | |
| 19150 Investments | | \$245,725 | - | | \$4,629,208 | - | | (\$814,174) | - |
| 48861 Dividend Income | (\$1,996,886) | (\$1,287,931) | 64% | (\$1,851,524) | (\$1,313,777) | 71% | (\$1,857,641) | (\$2,167,114) | 117% |
| 48863 Realized Gain/(Losses) | (\$78,780) | (\$45,500) | 58% | (\$93,702) | (\$86,157) | 92% | (\$237,383) | (\$21,866) | 9% |
| 48864 Unrealized Apprec(Deprec) | (\$414,934) | (\$658,136) | 159% | (\$720,986) | (\$4,865,123) | 675% | (\$2,791,321) | \$1,439,701 | - |
| 55100 Personal/Contract Services | | | - | | | | | | |
| 55831 Bank Charges | \$237,840 | \$111,590 | 47% | \$236,010 | \$113,270 | 48% | \$248,628 | \$120,780 | 49% |
| 57319 Interfund Trans Out (75 to 81) | \$3,587,724 | \$1,634,253 | 46% | \$3,358,305 | \$1,522,580 | 45% | \$3,104,454 | \$1,442,673 | 46% |
| Total | \$1,334,964 | \$0 | | \$928,103 | \$0 | | (\$1,533,263) | (\$0) | |
| 81 L/T Debt Retiree Benefit Fund | | | | | | | | | |
| 48853 Retail Center Lease Revenue | (\$593,782) | (\$284,391) | 48% | (\$593,782) | (\$284,391) | 48% | (\$593,782) | (\$284,391) | 48% |
| 48993 Interfund Trans In (81 fr 75) | (\$3,587,724) | (\$1,634,253) | 46% | (\$3,358,305) | (\$1,522,580) | 45% | (\$3,104,454) | (\$1,690,261) | 54% |
| 53710 Retiree Benefit - Inst | \$3,587,724 | \$1,634,253 | 46% | \$3,358,305 | \$1,522,580 | 45% | \$3,104,454 | \$1,338,484 | 43% |
| 57326 Interfund Trans Out (81 to 85) | \$593,782 | \$284,391 | 48% | \$593,782 | \$129,696 | 22% | \$593,782 | | - |
| Total | \$0 | \$0 | - | \$0 | (\$154,696) | - | \$0 | (\$636,169) | - |
| 85 L/T Debt OPEB | | | | | | | | | |
| 48860 Interest | | (\$310) | - | | (\$1) | - | | | |
| 48970 Interfund Trans In (85 fr 81) | (\$593,782) | (\$1,228,968) | 207% | (\$593,782) | (\$616,476) | 104% | (\$593,782) | | - |
| 48994 Interfund Trans In (85 fr 10) | (\$1,888,304) | | - | (\$1,879,216) | | - | (\$1,883,760) | | - |
| 57120 Bond Interest Charges | \$2,482,086 | \$1,224,905 | 49% | \$2,472,998 | \$1,236,649 | 50% | \$2,477,542 | \$1,236,452 | 50% |
| Total | \$0 | (\$4,373) | - | \$0 | \$620,172 | - | \$0 | \$1,236,452 | - |

OPEB Related Funds

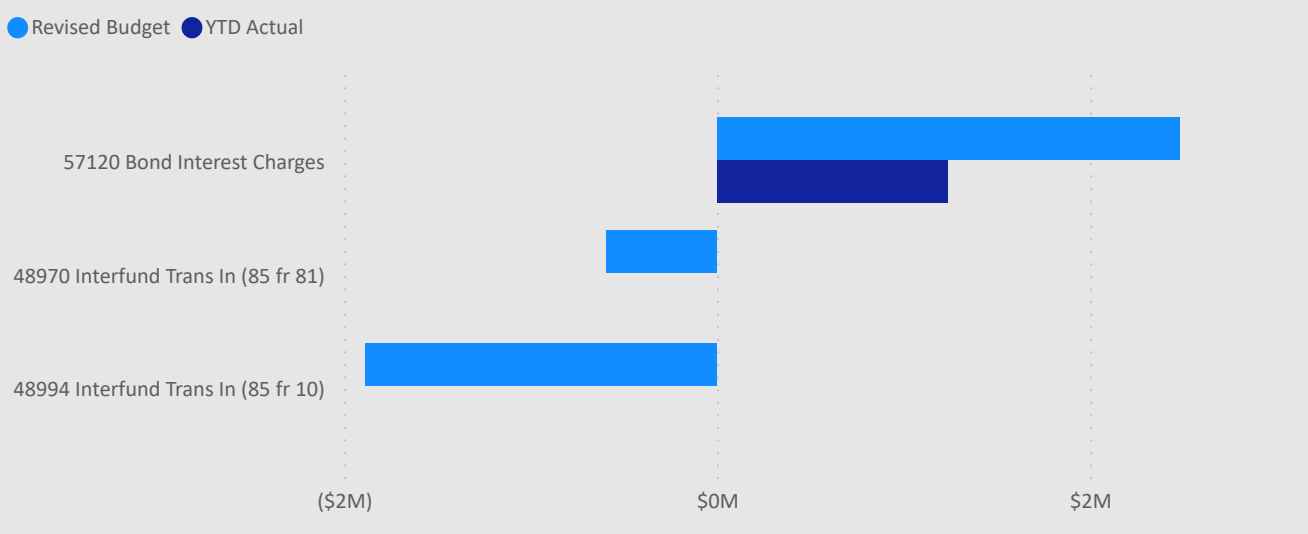
75 Trust Fund OPEB



81 L/T Debt Retiree Benefit Fund



85 L/T Debt OPEB





APPENDICES

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

| | FY 2021-2022 ADOPTED BUDGET | FY 2021-2022 SECOND QUARTER | FY 2022-2023 ESTIMATED ASSUMPTIONS | FY 2023-2024 ESTIMATED ASSUMPTIONS | FY 2024-2025 ESTIMATED ASSUMPTIONS |
|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|
| REVENUES | | | | | |
| STATE APPORTIONMENT | | | | | |
| INFLATION FACTOR | 5.07% | 5.07% | 5.33% | 3.50% | 3.50% |
| GROWTH (WORKLOAD REDUCTION) | 1.00% | 1.00% | 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% | 1.30% | 3.50% | 3.50% | 3.50% |
| ENROLLMENT FEE | | | | | |
| RESIDENT | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 |
| NON-RESIDENT | \$ 294 | \$ 294 | \$ 294 | \$ 294 | \$ 294 |
| 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 |

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

| | FY 2021-2022 ADOPTED BUDGET | FY 2021-2022 SECOND QUARTER | FY 2022-2023 ESTIMATED ASSUMPTIONS | FY 2023-2024 ESTIMATED ASSUMPTIONS | FY 2024-2025 ESTIMATED ASSUMPTIONS |
|---------------------------------|-----------------------------------|-----------------------------------|--|--|--|
| EXPENDITURES | | | | | |
| STEP AND COLUMN INCREASE | | | | | |
| CERTIFICATED | 0.90% | NA | 0.90% | 0.90% | 0.90% |
| CLASSIFIED | 0.70% | NA | 0.70% | 0.70% | 0.70% |
| ADJUNCT BASE ADJUSTMENT | 4.00% | 4.00% | 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 | \$100,996 | \$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 | \$111,096 | \$114,429 | \$114,429 | \$114,429 |
| CLASSIFIED | | | | | |
| CLASSIFICATION | Step 1 of Range | Step 1 of Range | Step 1 of Range | Step 1 of Range | Step 1 of Range |
| MEDICAL | Blue Cross | Blue Cross | Blue Cross | Blue Cross | Blue Cross |
| | 2 Party | 2 Party | 2 Party | 2 Party | 2 Party |
| AVERAGE COST OF ADJUNCT FACULTY | | | | | |
| CLASSIFICATION | Column IV, Step 7 | Column IV, Step 7 | Column IV, Step 7 | Column IV, Step 7 | Column IV, Step 7 |
| VALUE (SALARY) | \$76,606 | \$76,606 | \$81,448 | \$81,448 | \$81,448 |

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

| | FY 2021-2022 ADOPTED BUDGET | FY 2021-2022 SECOND QUARTER | FY 2022-2023 ESTIMATED ASSUMPTIONS | 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% | 0.40% | 0.40% | 0.40% |
| KAISER | 0.20% | 0.20% | 0.20% | 0.20% | 0.20% |
| 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% | 22.91% | 25.90% | 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% | 0.50% | 0.20% | 0.20% | 0.20% |
| WORKERS' COMPENSATION | 1.68% | 1.68% | 1.68% | 1.68% | 1.68% |
| 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 2021-2022 ADOPTED BUDGET

| Fund Description | AFT | | CSEA | MSC | | Executive | Total |
|---|------------------|------------------|------------------|----------------|------------------|----------------|---------------------|
| | Full Time | Part Time | | Academic | Classified | | |
| 10 - General Fund | 349,363 35.0% | 196,628 19.7% | 277,689 27.8% | 39,074 3.9% | 108,071 10.8% | 27,421 2.7% | 998,246 100.0% |
| 11 - Parking | 0 0.0% | 0 0.0% | 8,965 80.0% | 0 0.0% | 2,241 20.0% | 0 0.0% | 11,206 100.0% |
| 15 - Facility Rental Auxiliary Fund | 0 0.0% | 0 0.0% | 3,406 100.0% | 0 0.0% | 0 0.0% | 0 0.0% | 3,406 100.0% |
| 16 - Comm College Ctr for Econ Mobility | 0 0.0% | 0 0.0% | 3,129 19.9% | 3,300 21.0% | 9,316 59.2% | 0 0.0% | 15,745 100.0% |
| 17 - Categorical/Grants Programs | 34,747 27.0% | 11,039 8.6% | 65,297 50.7% | 3,763 2.9% | 14,011 10.9% | 0 0.0% | 128,857 100.0% |
| 18 - Student Health Fees | 2,732 43.9% | 1,798 28.9% | 1,693 27.2% | 0 0.0% | 0 0.0% | 0 0.0% | 6,223 100.0% |
| Subtotal General Funds | 386,842 33.2% | 209,465 18.0% | 360,180 31.0% | 46,138 4.0% | 133,638 11.5% | 27,421 2.4% | 1,163,684 100.0% |
| 36 - Capital Projects | 0 0.0% | 0 0.0% | 1,443 86.9% | 0 0.0% | 217 13.1% | 0 0.0% | 1,659 100.0% |
| 47 - GO Bond - Measure X 2016-Series B | 0 0.0% | 0 0.0% | 10,131 60.5% | 0 0.0% | 6,606 39.5% | 0 0.0% | 16,737 100.0% |
| Subtotal Capital/ Bond Project Funds | 0 0.0% | 0 0.0% | 11,574 62.9% | 0 0.0% | 6,823 37.1% | 0 0.0% | 18,396 100.0% |
| 70 - Cafeteria | 0 0.0% | 0 0.0% | 279 100.0% | 0 0.0% | 0 0.0% | 0 0.0% | 279 100.0% |
| 13 - Foundation/Chancellor | 0 0.0% | 0 0.0% | 0 0.0% | 0 0.0% | 475 100.0% | 0 0.0% | 475 100.0% |
| Subtotal Special Revenue Fund | 0 0.0% | 0 0.0% | 279 37.0% | 0 0.0% | 475 63.0% | 0 0.0% | 754 100.0% |
| Total | 386,842 32.7% | 209,465 17.7% | 372,033 31.5% | 46,138 3.9% | 140,936 11.9% | 27,421 2.3% | 1,182,835 100.0% |

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

As of 09/08/2021

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP

FY 2021-2022 ADOPTED BUDGET

| Fund Description | AFT | | CSEA | MSC | | Executive | Total |
|---|------------------|------------------|------------------|----------------|------------------|----------------|-------------------|
| | Full Time | Part Time | | Academic | Classified | | |
| 10 - General Fund | 288,497 35.7% | 175,325 21.7% | 209,200 25.9% | 32,414 4.0% | 81,416 10.1% | 21,906 2.7% | 808,759 100.0% |
| 11 - Parking | 0 0.0% | 0 0.0% | 6,754 80.0% | 0 0.0% | 1,688 20.0% | 0 0.0% | 8,442 100.0% |
| 15 - Facility Rental Auxiliary Fund | 0 0.0% | 0 0.0% | 2,566 100.0% | 0 0.0% | 0 0.0% | 0 0.0% | 2,566 100.0% |
| 16 - Comm College Ctr for Econ Mobility | 0 0.0% | 0 0.0% | 2,358 19.5% | 2,738 22.6% | 7,018 57.9% | 0 0.0% | 12,113 100.0% |
| 17 - Categorical/Grants Programs | 28,712 28.3% | 9,843 9.7% | 49,192 48.5% | 3,122 3.1% | 10,566 10.4% | 0 0.0% | 101,434 100.0% |
| 18 - Student Health Fees | 2,160 42.9% | 1,603 31.8% | 1,276 25.3% | 0 0.0% | 0 0.0% | 0 0.0% | 5,039 100.0% |
| Subtotal General Funds | 319,369 34.0% | 186,771 19.9% | 271,345 28.9% | 38,273 4.1% | 100,688 10.7% | 21,906 2.3% | 938,354 100.0% |
| 36 - Capital Projects | 0 0.0% | 0 0.0% | 1,087 86.9% | 0 0.0% | 163 13.1% | 0 0.0% | 1,250 100.0% |
| 47 - GO Bond - Measure X 2016-Series B | 0 0.0% | 0 0.0% | 7,632 60.5% | 0 0.0% | 4,977 39.5% | 0 0.0% | 12,609 100.0% |
| Subtotal Capital/ Bond Project Funds | 0 0.0% | 0 0.0% | 8,719 62.9% | 0 0.0% | 5,140 37.1% | 0 0.0% | 13,859 100.0% |
| 70 - Cafeteria | 0 0.0% | 0 0.0% | 211 100.0% | 0 0.0% | 0 0.0% | 0 0.0% | 211 100.0% |
| 13 - Foundation/Chancellor | 0 0.0% | 0 0.0% | 0 0.0% | 0 0.0% | 358 100.0% | 0 0.0% | 358 100.0% |
| Subtotal Special Revenue Fund | 0 0.0% | 0 0.0% | 211 37.0% | 0 0.0% | 358 63.0% | 0 0.0% | 568 100.0% |
| Total | 319,369 33.5% | 186,771 19.6% | 280,275 29.4% | 38,273 4.0% | 106,186 11.1% | 21,906 2.3% | 952,781 100.0% |

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

As of 09/08/2021

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP
FY 2021-2022 ADOPTED BUDGET

| Fund Description | AFT | | CSEA | MSC | | Executive | Total |
|---|-----------------|-----------------|-----------------|---------------|-----------------|---------------|-------------------|
| | Full Time | Part Time | | Academic | Classified | | |
| 10 - General Fund | 60,866 32.1% | 21,303 11.2% | 68,489 36.1% | 6,661 3.5% | 26,655 14.1% | 5,514 2.9% | 189,488 100.0% |
| 11 - Parking | 0 0.0% | 0 0.0% | 2,211 80.0% | 0 0.0% | 553 20.0% | 0 0.0% | 2,764 100.0% |
| 15 - Facility Rental Auxiliary Fund | 0 0.0% | 0 0.0% | 840 100.0% | 0 0.0% | 0 0.0% | 0 0.0% | 840 100.0% |
| 16 - Comm College Ctr for Econ Mobility | 0 0.0% | 0 0.0% | 772 21.3% | 563 15.5% | 2,298 63.3% | 0 0.0% | 3,632 100.0% |
| 17 - Categorical/Grants Programs | 6,035 22.0% | 1,196 4.4% | 16,105 58.7% | 642 2.3% | 3,445 12.6% | 0 0.0% | 27,423 100.0% |
| 18 - Student Health Fees | 571 48.3% | 195 16.5% | 418 35.3% | 0 0.0% | 0 0.0% | 0 0.0% | 1,184 100.0% |
| Subtotal General Funds | 67,473 29.9% | 22,694 10.1% | 88,835 39.4% | 7,865 3.5% | 32,950 14.6% | 5,514 2.4% | 225,330 100.0% |
| 36 - Capital Projects | 0 0.0% | 0 0.0% | 356 86.9% | 0 0.0% | 53 13.1% | 0 0.0% | 409 100.0% |
| 47 - GO Bond - Measure X 2016-Series B | 0 0.0% | 0 0.0% | 2,499 60.5% | 0 0.0% | 1,629 39.5% | 0 0.0% | 4,128 100.0% |
| Subtotal Capital/ Bond Project Funds | 0 0.0% | 0 0.0% | 2,854 62.9% | 0 0.0% | 1,683 37.1% | 0 0.0% | 4,537 100.0% |
| 70 - Cafeteria | 0 0.0% | 0 0.0% | 69 100.0% | 0 0.0% | 0 0.0% | 0 0.0% | 69 100.0% |
| 13 - Foundation/Chancellor | 0 0.0% | 0 0.0% | 0 0.0% | 0 0.0% | 117 13.9% | 0 0.0% | 117 13.9% |
| Subtotal Special Revenue Fund | 0 0.0% | 0 0.0% | 69 37.0% | 0 0.0% | 117 63.0% | 0 0.0% | 186 100.0% |
| Total | 67,473 29.3% | 22,694 9.9% | 91,758 39.9% | 7,865 3.4% | 34,750 15.1% | 5,514 2.4% | 230,054 100.0% |

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

As of 09/08/2021

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP FY 2021-2022 ADOPTED BUDGET

| Fund Description | AFT | | CSEA | MSC | | Executive | Total |
|---|------------------|------------------|------------------|----------------|----------------|----------------|-------------------|
| | Full Time | Part Time | | Academic | Classified | | |
| 10 - General Fund | 223,951 42.7% | 126,044 24.1% | 106,803 20.4% | 15,028 2.9% | 41,566 7.9% | 10,546 2.0% | 523,939 100.0% |
| 11 - Parking | 0 0.0% | 0 0.0% | 3,448 80.0% | 0 0.0% | 862 20.0% | 0 0.0% | 4,310 100.0% |
| 15 - Facility Rental Auxiliary Fund | 0 0.0% | 0 0.0% | 1,310 100.0% | 0 0.0% | 0 0.0% | 0 0.0% | 1,310 100.0% |
| 16 - Comm College Ctr for Econ Mobility | 0 0.0% | 0 0.0% | 1,204 19.9% | 1,269 21.0% | 3,583 59.2% | 0 0.0% | 6,056 100.0% |
| 17 - Categorical/Grants Programs | 22,274 36.3% | 7,076 11.5% | 25,114 41.0% | 1,447 2.4% | 5,389 8.8% | 0 0.0% | 61,300 100.0% |
| 18 - Student Health Fees | 1,751 49.3% | 1,153 32.4% | 651 18.3% | 0 0.0% | 0 0.0% | 0 0.0% | 3,555 100.0% |
| Subtotal General Funds | 247,976 41.3% | 134,272 22.4% | 138,531 23.1% | 17,745 3.0% | 51,399 8.6% | 10,546 1.8% | 600,470 100.0% |
| 36 - Capital Projects | 0 0.0% | 0 0.0% | 555 86.9% | 0 0.0% | 83 13.1% | 0 0.0% | 638 100.0% |
| 47 - GO Bond - Measure X 2016-Series B | 0 0.0% | 0 0.0% | 3,896 60.5% | 0 0.0% | 2,541 39.5% | 0 0.0% | 6,437 100.0% |
| Subtotal Capital/ Bond Project Funds | 0 0.0% | 0 0.0% | 4,451 62.9% | 0 0.0% | 2,624 37.1% | 0 0.0% | 7,076 100.0% |
| 70 - Cafeteria | 0 0.0% | 0 0.0% | 107 100.0% | 0 0.0% | 0 0.0% | 0 0.0% | 107 100.0% |
| 13 - Foundation/Chancellor | 0 0.0% | 0 0.0% | 0 0.0% | 0 0.0% | 183 100.0% | 0 0.0% | 183 100.0% |
| Subtotal Special Revenue Fund | 0 0.0% | 0 0.0% | 107 37.0% | 0 0.0% | 183 63.0% | 0 0.0% | 290 100.0% |
| Total | 247,976 40.8% | 134,272 22.1% | 143,090 23.5% | 17,745 2.9% | 54,206 8.9% | 10,546 1.7% | 607,836 100.0% |

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

As of 09/08/2021

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP FY 2021-2022 ADOPTED BUDGET

| Fund Description | AFT | | CSEA | MSC | | Executive | Total |
|---|------------------|------------------|------------------|----------------|----------------|---------------|-------------------|
| | Full Time | Part Time | | Academic | Classified | | |
| 10 - General Fund | 184,934 43.0% | 112,388 26.1% | 80,461 18.7% | 12,467 2.9% | 31,314 7.3% | 8,426 2.0% | 429,990 100.0% |
| 11 - Parking | 0 0.0% | 0 0.0% | 2,598 80.0% | 0 0.0% | 649 20.0% | 0 0.0% | 3,247 100.0% |
| 15 - Facility Rental Auxiliary Fund | 0 0.0% | 0 0.0% | 987 100.0% | 0 0.0% | 0 0.0% | 0 0.0% | 987 100.0% |
| 16 - Comm College Ctr for Econ Mobility | 0 0.0% | 0 0.0% | 907 19.5% | 1,053 22.6% | 2,699 57.9% | 0 0.0% | 4,659 100.0% |
| 17 - Categorical/Grants Programs | 18,405 37.6% | 6,310 12.9% | 18,920 38.7% | 1,201 2.5% | 4,064 8.3% | 0 0.0% | 48,899 100.0% |
| 18 - Student Health Fees | 1,385 47.7% | 1,028 35.4% | 491 16.9% | 0 0.0% | 0 0.0% | 0 0.0% | 2,903 100.0% |
| Subtotal General Funds | 204,724 41.7% | 119,725 24.4% | 104,364 21.3% | 14,720 3.0% | 38,726 7.9% | 8,426 1.7% | 490,685 100.0% |
| 36 - Capital Projects | 0 0.0% | 0 0.0% | 418 86.9% | 0 0.0% | 63 13.1% | 0 0.0% | 481 100.0% |
| 47 - GO Bond - Measure X 2016-Series B | 0 0.0% | 0 0.0% | 2,935 60.5% | 0 0.0% | 1,914 39.5% | 0 0.0% | 4,850 100.0% |
| Subtotal Capital/ Bond Project Funds | 0 0.0% | 0 0.0% | 3,353 62.9% | 0 0.0% | 1,977 37.1% | 0 0.0% | 5,330 100.0% |
| 70 - Cafeteria | 0 0.0% | 0 0.0% | 81 100.0% | 0 0.0% | 0 0.0% | 0 0.0% | 81 100.0% |
| 13 - Foundation/Chancellor | 0 0.0% | 0 0.0% | 0 0.0% | 0 0.0% | 138 100.0% | 0 0.0% | 138 100.0% |
| Subtotal Special Revenue Fund | 0 0.0% | 0 0.0% | 81 37.0% | 0 0.0% | 138 63.0% | 0 0.0% | 219 100.0% |
| Total | 204,724 41.3% | 119,725 24.1% | 107,798 21.7% | 14,720 3.0% | 40,841 8.2% | 8,426 1.7% | 496,234 100.0% |

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

As of 09/08/2021

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP FY 2021-2022 ADOPTED BUDGET

| Fund Description | AFT | | CSEA | MSC | | Executive | Total |
|---|-----------------|-----------------|-----------------|---------------|-----------------|---------------|-------------------|
| | Full Time | Part Time | | Academic | Classified | | |
| 10 - General Fund | 39,017 41.5% | 13,656 14.5% | 26,342 28.0% | 2,562 2.7% | 10,252 10.9% | 2,121 2.3% | 93,949 100.0% |
| 11 - Parking | 0 0.0% | 0 0.0% | 850 80.0% | 0 0.0% | 213 20.0% | 0 0.0% | 1,063 100.0% |
| 15 - Facility Rental Auxiliary Fund | 0 0.0% | 0 0.0% | 323 100.0% | 0 0.0% | 0 0.0% | 0 0.0% | 323 100.0% |
| 16 - Comm College Ctr for Econ Mobility | 0 0.0% | 0 0.0% | 297 21.3% | 216 15.5% | 884 63.3% | 0 0.0% | 1,397 100.0% |
| 17 - Categorical/Grants Programs | 3,869 31.2% | 767 6.2% | 6,194 49.9% | 247 2.0% | 1,325 10.7% | 0 0.0% | 12,401 100.0% |
| 18 - Student Health Fees | 366 56.2% | 125 19.2% | 161 24.6% | 0 0.0% | 0 0.0% | 0 0.0% | 652 100.0% |
| Subtotal General Funds | 43,252 39.4% | 14,547 13.3% | 34,167 31.1% | 3,025 2.8% | 12,673 11.5% | 2,121 1.9% | 109,785 100.0% |
| 36 - Capital Projects | 0 0.0% | 0 0.0% | 137 86.9% | 0 0.0% | 21 13.1% | 0 0.0% | 157 100.0% |
| 47 - GO Bond - Measure X 2016-Series B | 0 0.0% | 0 0.0% | 961 60.5% | 0 0.0% | 627 39.5% | 0 0.0% | 1,588 100.0% |
| Subtotal Capital/ Bond Project Funds | 0 0.0% | 0 0.0% | 1,098 62.9% | 0 0.0% | 647 37.1% | 0 0.0% | 1,745 100.0% |
| 70 - Cafeteria | 0 0.0% | 0 0.0% | 27 100.0% | 0 0.0% | 0 0.0% | 0 0.0% | 27 100.0% |
| 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% | 27 37.0% | 0 0.0% | 45 63.0% | 0 0.0% | 72 100.0% |
| Total | 43,252 38.8% | 14,547 13.0% | 35,292 31.6% | 3,025 2.7% | 13,365 12.0% | 2,121 1.9% | 111,602 100.0% |

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

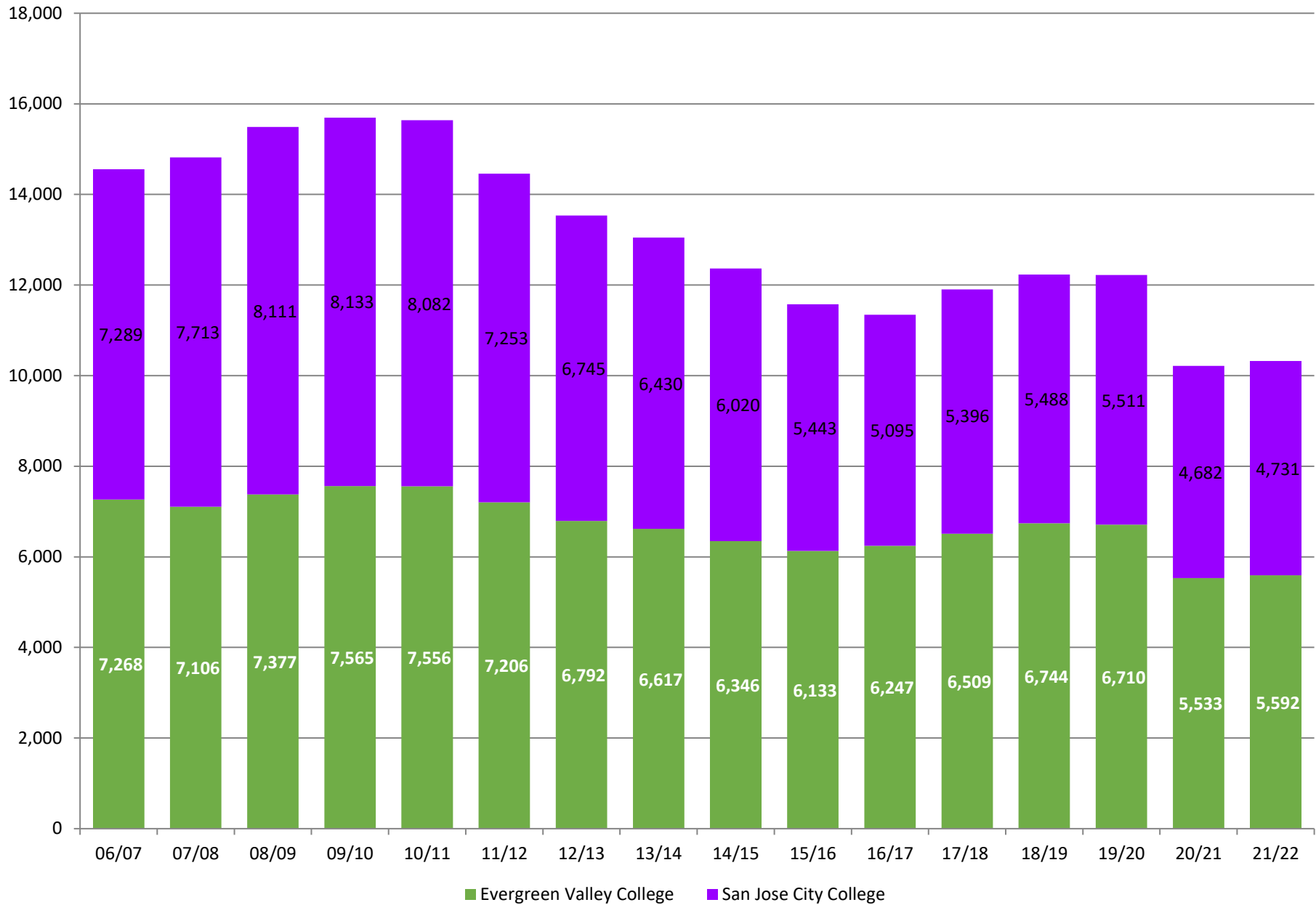
As of 09/08/2021

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

HISTORICAL FULL TIME EQUIVALENT STUDENT 320 REPORT

| | 06/07 | 07/08 | 08/09 | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 | 14/15 | 15/16 | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 | 21/22 |
|--------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Actual College FTES | | | | | | | | | | | | | | | | |
| EVC | 5,809 | 6,024 | 6,944 | 7,138 | 7,231 | 6,891 | 6,491 | 6,557 | 6,323 | 6,131 | 6,247 | 6,509 | 6,744 | 6,710 | 5,533 | 5,592 |
| SJCC | 6,738 | 7,012 | 7,975 | 8,070 | 8,082 | 7,253 | 6,745 | 6,430 | 6,020 | 5,443 | 5,095 | 5,396 | 5,488 | 5,511 | 4,682 | 4,731 |
| College Subtotal | 12,547 | 13,036 | 14,919 | 15,207 | 15,313 | 14,144 | 13,236 | 12,987 | 12,343 | 11,574 | 11,342 | 11,905 | 12,232 | 12,221 | 10,148 | 10,323 |
| Academy FTES | | | | | | | | | | | | | | | | |
| EVC | 629 | 539 | 433 | 427 | 325 | 315 | 301 | 60 | 23 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| SJCC | 63 | 158 | 136 | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Academy Subtotal | 692 | 697 | 569 | 490 | 325 | 315 | 301 | 60 | 23 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer FTES | | | | | | | | | | | | | | | | |
| EVC | 830 | 543 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SJCC | 488 | 543 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer Subtotal | 1,318 | 1,086 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Reported FTES | | | | | | | | | | | | | | | | |
| EVC | 7,268 | 7,106 | 7,377 | 7,565 | 7,556 | 7,206 | 6,792 | 6,617 | 6,346 | 6,133 | 6,247 | 6,509 | 6,744 | 6,710 | 5,533 | 5,592 |
| SJCC | 7,289 | 7,713 | 8,111 | 8,133 | 8,082 | 7,253 | 6,745 | 6,430 | 6,020 | 5,443 | 5,095 | 5,396 | 5,488 | 5,511 | 4,682 | 4,731 |
| Total | 14,557 | 14,819 | 15,488 | 15,698 | 15,638 | 14,459 | 13,537 | 13,047 | 12,366 | 11,576 | 11,342 | 11,905 | 12,232 | 12,221 | 10,148 | 10,323 |
| Actual College FTES | | | | | | | | | | | | | | | | |
| EVC | 46.30% | 46.21% | 46.54% | 46.94% | 47.22% | 48.72% | 49.04% | 50.49% | 51.23% | 52.97% | 55.08% | 54.67% | 55.13% | 54.91% | 54.17% | 54.17% |
| SJCC | 53.70% | 53.79% | 53.46% | 53.06% | 52.78% | 51.28% | 50.96% | 49.51% | 48.77% | 47.03% | 44.92% | 45.33% | 44.87% | 45.09% | 45.83% | 45.83% |
| 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% | 100.00% | 100.00% | 100.00% | 100.00% |
| Actual Plus Academy FTES | | | | | | | | | | | | | | | | |
| EVC | 48.63% | 47.79% | 47.63% | 48.19% | 48.32% | 49.84% | 50.17% | 50.72% | 51.32% | 52.98% | 55.08% | 54.67% | 55.13% | 54.91% | 54.17% | 54.17% |
| SJCC | 51.37% | 52.21% | 52.37% | 51.81% | 51.68% | 50.16% | 49.83% | 49.28% | 48.68% | 47.02% | 44.92% | 45.33% | 44.87% | 45.09% | 45.83% | 45.83% |
| 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% | 100.00% | 100.00% | 100.00% | 100.00% |
| Total Reported FTES | | | | | | | | | | | | | | | | |
| EVC | 49.93% | 47.95% | 47.63% | 48.19% | 48.32% | 49.84% | 50.17% | 50.72% | 51.32% | 52.98% | 55.08% | 54.67% | 55.13% | 54.91% | 54.17% | 54.17% |
| SJCC | 50.07% | 52.05% | 52.37% | 51.81% | 51.68% | 50.16% | 49.83% | 49.28% | 48.68% | 47.02% | 44.92% | 45.33% | 44.87% | 45.09% | 45.83% | 45.83% |
| 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% | 100.00% | 100.00% | 100.00% | 100.00% |

Historical Full Time Equivalent Student 320 Report



Districtwide Legal

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|-----------------------------------|----------------|------------|----------------|----------------|------------|----------------|----------------|------------|----------------|
| Fund | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 10 General Fund | \$467,200 | \$104,870 | 22% | \$540,000 | \$148,765 | 28% | \$422,956 | \$203,678 | 48% |
| 16 Center for Economic Mobility | \$12,500 | \$5,147 | 41% | \$500 | | - | \$500 | | - |
| 36 Capital Projects Fund | \$375,525 | \$84,660 | 23% | \$230,000 | \$59,960 | 26% | \$250,000 | \$80,170 | 32% |
| 44 GO Bond Fund Meas G-2010 Ser D | \$7,000 | \$1,317 | 19% | | | | | | |
| 45 GO Bond Fund Meas X Series A | \$10,000 | \$6,568 | 66% | \$23,728 | (\$8,570) | - | \$2,989 | \$2,989 | 100% |
| 46 GO Bond Fund Meas X Series A-1 | | | - | | | - | | | |
| 47 GO Bond Fund Meas X Series B | | | | | \$12,824 | - | | \$3,520 | - |
| Total | \$872,225 | \$202,561 | 23% | \$794,228 | \$212,979 | 27% | \$676,445 | \$290,357 | 43% |

San Jose City College Associated Students

Balance Sheet December 31, 2021

Assets

Current Assets

| | |
|------------------------------------|----------------|
| Cash | 360,339 |
| <i>Total Current Assets</i> | 360,339 |

| | |
|---------------------|----------------|
| Total Assets | 348,884 |
|---------------------|----------------|

Liabilities & Equity

Current Liabilities

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

Equity

| | |
|---------------------------------------|----------------|
| Restricted for Scholarships and Clubs | 135,048 |
| Unrestricted | 213,836 |
| <i>Total Equity</i> | 348,884 |

| | |
|---------------------------------------|-------------------|
| Total Liabilities & Equity | \$ 348,884 |
|---------------------------------------|-------------------|

E.V.C. ASSOCIATED STUDENT BODY
Summary Balance Sheet
As of December 31, 2021

| | <u>Dec 31, 21</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | <u>341,758.34</u> |
| Total Current Assets | <u>341,758.34</u> |
| TOTAL ASSETS | <u>341,758.34</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | <u>76,695.79</u> |
| Total Current Liabilities | <u>76,695.79</u> |
| Total Liabilities | <u>76,695.79</u> |
| Equity | <u>265,062.55</u> |
| TOTAL LIABILITIES & EQUITY | <u>341,758.34</u> |

Statement of Net Assets

December 31, 2021

Assets

Current Assets

| | |
|-----------------------------|------------------|
| Cash and investments | \$ 3,052,468 |
| Receivables | 17,865 |
| Other current assets | 23,396 |
| Total current assets | 3,093,730 |

Noncurrent Assets

| | |
|--------------------------------|----------|
| Furniture and Equipment | 5,341 |
| Less: Accumulated Depreciation | (5,341) |
| Fixed Assets, net | - |

Total Assets

\$ 3,093,730

Liabilities

Current liabilities

| | |
|----------------------------------|------------------|
| Accounts payable | \$ 26,961 |
| Sales tax | 1,896 |
| Payroll taxes | 53 |
| Funds held for others ASB | 67,695 |
| Total current liabilities | \$ 96,605 |

Net Assets

| | |
|---|---------------------|
| Net assets without donor restrictions | \$ (911,684) |
| Net assets with donor restrictions (Scholarship, Trust & Endowment) | 3,908,809 |
| Total net assets | \$ 2,997,125 |

Liabilities and net assets

\$ 3,093,730

| FY20-21 Apportionment | Base FTES (Funded) FY 19/20 | 2.45% Growth | Funded FTES (Funded) FY20/21 | Fund Rate FY20/21 | FY20/21 Funding |
|---|------------------------------------|---|------------------------------------|----------------------|--------------------|
| Credit | 11,707.82 | 286.40 | 11,994.22 | \$4,027.00 | 48,300,724 |
| Special Admit Credit | 0.00 | 0.00 | | \$5,646.30 | 0 |
| Non-Credit | 277.78 | 0.00 | 277.78 | \$3,380.63 | 939,071 |
| Total | 11,985.60 | 286.40 | 12,272.00 | | 49,239,795 |
| FY20-21 | | | | | |
| FTES Allocation | 49,239,795 | | | | |
| CCCCO Adjustment | -717,507 | | | | |
| Basic Allocation | 8,091,004 | (Per State Apportionment 8/3/2021_Exh. C)) | | | |
| Supplemental Allocation | 15,642,948 | (Per State Apportionment 8/3/2021_Exh. C)) | | | |
| Student Success Allocation | 7,603,859 | (Per State Apportionment 8/3/2021_Exh. C)) | | | |
| State General Apportionment | 717,521 | (Per State Apportionment 9/16/2021_Exh. A)) | | | |
| Total Revenue Entitlement | 80,577,620 | | | | |
| Estimated Property Taxes (excluding RDA) | 107,311,645 | (5.92% Increase over last year) | | | |
| Estimated RDA Property Taxes | 12,110,496 | | | | |
| Est. Education Protection Account (Prop 55) | 1,022,069 | | | | |
| Est. Student Enrollment Fee | 5,960,130 | (conservative number less 2%) | | | |
| Total Estimated Local/Prop 30 Revenue | 126,404,340 | | | | |
| Excess Funds Over Revenue Entitlement | 45,826,719 | | | | |

| FY21-22 Apportionment | Base FTES (3 Yr Avg.) FY 20/21 | Est. 1.00% Growth | Est. Funded FTES (3 Yr Avg.) FY21/22 | Est. Fund Rate 5.07% Inflation | FY21/22 Funding |
|---|---------------------------------------|--|---|--------------------------------------|--------------------|
| Credit | 11,994.22 | 119.94 | 11,717.02 | \$4,231.17 | 49,576,677 |
| Special Admit Credit | 0.00 | 0.00 | 195.79 | \$5,932.57 | 1,161,537 |
| Non-Credit | 277.78 | 2.78 | 254.64 | \$3,552.03 | 904,488 |
| Total | 12,272.00 | 122.72 | 12,167.45 | | 51,642,702 |
| FY21-22 | | | | | |
| FTES Allocation | 51,642,702 | | | | |
| Basic Allocation | 8,091,004 | (Based upon Prior Year) | | | |
| Supplemental Allocation | 15,642,948 | (Based upon Prior Year) | | | |
| Student Success Allocation | 7,603,859 | (Based upon Prior Year) | | | |
| State General Apportionment | 753,899 | (Per State Apportionment 10/14/2021_Exh. A)) | | | |
| Total Revenue Entitlement | 83,734,412 | | | | |
| Estimated Property Taxes (excluding RDA) | 108,704,000 | (1.3% increase over last year) | | | |
| Estimated RDA Property Taxes | 12,110,650 | | | | |
| Est. Education Protection Account (Prop 55) | 1,032,290 | | | | |
| Est. Student Enrollment Fee | 6,019,733 | (conservative number less 2%) | | | |
| Total Estimated Local/Prop 30 Revenue | 115,756,023 | | | | |
| Excess Funds Over Revenue Entitlement | 32,021,611 | | | | |

| 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 5.33% Inflation | FY22/23 Funding |
|--|---|-------------------------|---|--------------------------------------|--------------------|
| Credit | 11,717.02 | 117.17 | 11,806.35 | \$4,456.69 | 52,617,254 |
| Special Admit Credit | 195.79 | 1.96 | 65.26 | \$6,248.77 | 407,816 |
| Non-Credit | 254.64 | 2.55 | 270.07 | \$3,741.35 | 1,010,414 |
| Total | 12,167.45 | 121.67 | 12,141.68 | | 54,035,484 |
| FY22-23 | | | | | |
| FTES Allocation | 54,035,484 | | | | |
| Basic Allocation | 8,091,004 (Based upon Prior Year) | | | | |
| Supplemental Allocation | 15,642,948 (Based upon Prior Year) | | | | |
| Student Success Allocation | 7,603,859 (Based upon Prior Year) | | | | |
| State General Apportionment | 753,899 (Based upon Prior Year) | | | | |
| Total Revenue Entitlement | 86,127,194 | | | | |
| Estimated Property Taxes | 112,508,640 (3.50% increase over last year) | | | | |
| Est. Education Protection Account (Prop 55) | 1,042,613 | | | | |
| Est. Student Enrollment Fee | 6,079,931 (conservative number less 2%) | | | | |
| Total Estimated Local/Prop 30 Revenue | 119,631,184 | | | | |
| Excess Funds Over Revenue Entitlement | 33,503,990 | | | | |

| 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 | 11,806.35 | 118.06 | 11,839.20 | \$4,612.67 | 54,610,357 |
| Special Admit Credit | 65.26 | 0.65 | 87.02 | \$6,467.48 | 562,786 |
| Non-Credit | 270.07 | 2.70 | 267.50 | \$3,872.30 | 1,035,823 |
| Total | 12,141.68 | 121.42 | 12,193.71 | | 56,208,966 |
| FY23-24 | | | | | |
| FTES Allocation | 56,208,966 | | | | |
| Basic Allocation | 8,091,004 (Based upon Prior Year) | | | | |
| Supplemental Allocation | 15,642,948 (Based upon Prior Year) | | | | |
| Student Success Allocation | 7,603,859 (Based upon Prior Year) | | | | |
| State General Apportionment | 753,899 (Based upon Prior Year) | | | | |
| Total Revenue Entitlement | 88,300,676 | | | | |
| Estimated Property Taxes | 116,446,442 (3.50% increase over last year) | | | | |
| Est. Education Protection Account (Prop 55) | 1,053,039 | | | | |
| Est. Student Enrollment Fee | 6,140,730 | | | | |
| Total Estimated Local/Prop 30 Revenue | 123,640,211 | | | | |
| Excess Funds Over Revenue Entitlement | 35,339,536 | | | | |

Property Tax YTD Budget and Actuals

| Fiscal Year | 2020 | | | 2021 | | | 2022 | | |
|--------------------------------------|-----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|----------------|
| Project | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget | Revised Budget | YTD Actual | Actuals/Budget |
| 00000 User Unspecified | | | | | | | | | |
| 48672 Secured Homeowners Exempt | (\$409,000) | (\$62,293) | 15% | (\$406,000) | (\$60,903) | 15% | (\$395,000) | (\$59,941) | 15% |
| 48811 Secured Property Tax Revenues | (\$89,775,000) | (\$34,344,523) | 38% | (\$94,367,000) | (\$35,556,707) | 38% | (\$99,093,000) | (\$37,356,486) | 38% |
| 48812 Supplemental Secured Prop. Tax | (\$2,694,000) | (\$687,136) | 26% | (\$1,877,000) | (\$905,490) | 48% | (\$2,251,351) | (\$522,313) | 23% |
| 48813 Unsecured Roll Property Taxes | (\$6,627,000) | (\$6,455,915) | 97% | (\$6,528,000) | (\$6,460,692) | 99% | (\$6,467,000) | (\$6,344,611) | 98% |
| 48818 RDA Passthru(AB1290)(47.5%) | | | | | | - | | | |
| 48819 RDA Residual Pmts | (\$7,332,000) | | - | (\$4,718,135) | | - | (\$9,254,000) | | - |
| Total | (\$106,837,000) | (\$41,549,866) | 39% | (\$107,896,135) | (\$42,983,792) | 40% | (\$117,460,351) | (\$44,283,352) | 38% |
| 35401 Redevelopment Agency Pass-Thru | | | | | | | | | |
| 48818 RDA Passthru(AB1290)(47.5%) | (\$2,450,050) | | - | (\$2,841,450) | | - | (\$2,856,650) | | - |
| Total | (\$2,450,050) | | - | (\$2,841,450) | | - | (\$2,856,650) | | - |
| 35801 Unitary-Property Taxes | | | | | | | | | |
| 48811 Secured Property Tax Revenues | (\$959,420) | | - | (\$980,571) | (\$391,485) | 40% | (\$1,045,660) | (\$418,421) | 40% |
| Total | (\$959,420) | | - | (\$980,571) | (\$391,485) | 40% | (\$1,045,660) | (\$418,421) | 40% |
| 35802 Unitary RailRoad-Property Taxe | | | | | | | | | |
| 48811 Secured Property Tax Revenues | (\$19,580) | | - | (\$20,429) | (\$7,467) | 37% | (\$21,340) | (\$8,008) | 38% |
| Total | (\$19,580) | | - | (\$20,429) | (\$7,467) | 37% | (\$21,340) | (\$8,008) | 38% |
| Total | (\$110,266,050) | (\$41,549,866) | 38% | (\$111,738,585) | (\$43,382,743) | 39% | (\$121,384,001) | (\$44,709,781) | 37% |

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

Fund 10 Property Taxes - FY 21/22 Projection
Property Tax Report Dated: 11/5/2021 Report
Update Date: 11/5/21

Historical Review and Basis for Future Budgeting

Property Taxes

| Description | | FY 16-17 | FY 17-18 | FY 18-19 | FY19-20 | FY 20-21 | Projection FY 21-22 | Projection FY 22-23 | Projection FY 23-24 | Projection FY 24-25 |
|--|------------------------------|---------------|---------------|---------------|----------------|----------------|------------------------|------------------------|------------------------|------------------------|
| Secured HOPTR | 10-99-9999-00000-48672 | \$ 432,133 | \$ 423,186 | \$ 417,760 | \$ 415,287 | \$ 406,020 | \$ 395,000 | \$ 408,825 | \$ 423,134 | \$ 437,944 |
| Secured Roll | 10-99-9999-00000-48811 | \$ 75,188,222 | \$ 78,895,200 | \$ 83,766,415 | \$ 90,361,326 | \$ 94,970,897 | \$ 99,086,000 | \$ 102,554,010 | \$ 106,143,400 | \$ 109,858,419 |
| Unitary & Railroad | 10-99-9999-35801/35802-48811 | \$ 887,493 | \$ 948,528 | \$ 1,031,069 | \$ 981,002 | \$ 993,845 | \$ 1,067,000 | \$ 1,104,345 | \$ 1,142,997 | \$ 1,183,002 |
| Supplemental | 10-99-9999-00000-48812 | \$ 3,050,905 | \$ 3,276,238 | \$ 3,847,918 | \$ 2,681,455 | \$ 3,752,252 | \$ 1,689,000 | \$ 1,748,115 | \$ 1,809,299 | \$ 1,872,624 |
| Unsecured | 10-99-9999-00000-48813 | \$ 6,111,771 | \$ 6,052,220 | \$ 7,145,744 | \$ 6,873,915 | \$ 7,188,631 | \$ 6,467,000 | \$ 6,693,345 | \$ 6,927,612 | \$ 7,170,078 |
| Sub-Total | | \$ 85,670,524 | \$ 89,595,372 | \$ 96,208,906 | \$ 101,312,985 | \$ 107,311,645 | \$ 108,704,000 | \$ 112,508,640 | \$ 116,446,442 | \$ 120,522,067 |
| Overall % Changed compared to prior year | | 5.62% | 4.58% | 7.38% | 5.31% | 5.92% | 1.30% | 3.50% | 3.50% | 3.50% |

One-time Funding

| Description | | FY 16-17 | FY 17-18 | FY 18-19 | FY19-20 | FY 20-21 | Projection 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 | \$ 1,374,918 | \$ 1,892,305 | \$ 1,986,822 | \$ 2,450,103 | \$ 2,856,776 | \$ 3,155,425 | \$ 2,956,633 | \$ 3,060,115 | \$ 3,167,219 |
| RDA Residual | 10-99-9999-00000-48819 | \$ 2,249,086 | \$ 5,722,667 | \$ 4,718,135 | \$ 8,632,185 | \$ 9,253,720 | \$ 9,513,000 | \$ 9,845,955 | \$ 10,190,563 | \$ 10,547,233 |
| Sub-Total | | \$ 3,624,004 | \$ 7,614,972 | \$ 6,704,957 | \$ 11,082,288 | \$ 12,110,496 | \$ 12,668,425 | \$ 12,802,588 | \$ 13,250,678 | \$ 13,714,452 |
| Overall % Changed compared to prior year | | 21.51% | 110.13% | -11.95% | 65.28% | 9.28% | 4.61% | 1.06% | 3.50% | 3.50% |

| | | | | | | | | | |
|-------------------------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| TOTAL Property Tax & One-Time | \$ 89,294,528 | \$ 97,210,344 | \$ 102,913,863 | \$ 112,395,273 | \$ 119,422,141 | \$ 121,372,425 | \$ 125,311,228 | \$ 129,697,120 | \$ 134,236,519 |
| TOTAL % Change compared to PY | 6.18% | 8.86% | 5.87% | 9.21% | 6.25% | 1.63% | 3.25% | 3.50% | 3.50% |