



SAN JOSÉ • EVERGREEN
Community College District

2022-2023 QUARTER 2 BUDGET REPORT

February 14, 2023



SAN JOSÉ · EVERGREEN
Community College District

PRESENTED TO THE BOARD OF TRUSTEES FEBRUARY 14, 2023

Jorge Escobar
Vice Chancellor, Administrative Services

Joseph Chesmore
Executive Director, Fiscal Services

Prepared in collaboration with Fiscal
Services and Business Services staff



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February 14, 2023

To: Chancellor Raúl Rodríguez
Mr. Bob Livengood, Board President
Honorable Board of Trustees

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

The Fiscal Year 2022-2023 (FY2022-23) Second Quarter Budget report provides a comprehensive overview of the District's financial activity for the first half of the fiscal year (July through December 2022). It includes revised projections for revenue and expenditure estimates for each entity, as well as budget projections for the next three years. The report was reviewed by the District Budget Committee on February 2, 2023 and is expected to be used by each of the colleges and the District Office to monitor and report their financials.

Revenues for the second quarter of FY2022-23 totaled \$60,869,854 or 40% of the annual anticipated revenues. This figure is higher (from a dollar perspective) when comparing it to the same period (second quarter) of FY2021-22, when the District recognized \$55,960,423 or 39% of the annual anticipated revenues. The revenue includes the first property tax update of 4.67% in August and the second property tax point of 6.04% in November. The County Assessor's office is expected to discuss the next property tax data point on February 10, 2023.

Expenditures for the second quarter of FY2022-23 totaled \$69,037,013, or 45% of the annual anticipated expenditures. This is higher (from a dollar perspective) than the second quarter of FY2021-22, when the District expended \$67,547,618 or 46% of the annual anticipated expenditures. The District is projecting to spend \$152,982,122 in FY2022-23, with the majority of expenses going towards personnel expenditures.

For the past couple of years, the retirement costs for STRS and PERS continue to escalate and are mandated unfunded expenses. Since FY2021-22, the PERS rate increased 2.46%, and STRS increased 2.18%. For FY2022-23, PERS is at 25.37% and STRS is at 19.10%. This trend will continue with projected rate increases at similar levels in the upcoming years for both retirement programs.

Furthermore, the cost of PERS for FY2020-21 was \$7,380,402 and for FY2021-22, it was \$8,347,774, contributing to an increase of \$967,372 or 13%. The cost of STRS for FY2020-21 was \$10,877,151 and for FY2021-22, it was \$12,621,923, contributing to an increase of \$1,744,771 or 16%. The combined increase totals \$2,712,143.

In addition, the District experienced modest increases in Blue Cross premiums and in Kaiser medical rates, which are captured in the budget assumptions.

Summary

Our FY2022-23 Second Quarter Budget results are stable and remain within a normal expense run rate. We will continue monitoring expenses and any changes in revenue or spending trends.

During this second quarter, the District completed the documentation, due diligence, and legal review to sell the last tranche of Measure X with a total of \$238M. Other significant initiatives that surround the operation of the District include the application for Student Housing and Energy Conservation and Sustainability.

In preparation of the FY2023-24 Tentative Budget, we will evaluate the adopted Board Budget Principle regarding the property tax growth rate of 3.5%, and the possibility of reducing it to 3% or implementing other mechanisms for financial flexibility, during the Spring Budget Study Session. The session will also include discussions on the Governor's 2023-24 State Budget proposal, which includes an 8.13% cost-of-living-adjustment applicable for funding calculations for the Student Center Funding Formula (SCFF) and focuses on strategies to increase student retention and enrollment rates.

Furthermore, we need to continue monitoring new policy such as Part-time Faculty Health Benefits, contract negotiations, closing HEERF and ensuring compliance with the 50% law and GANN limits.

The District remains committed to providing transparent and forward-looking financial information and aligning with the Board's Ends Policies for student success.

Respectfully,

Jorge L. Escobar

BOARD BUDGET PRINCIPLES

Adopted February 13, 2018

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



SAN JOSÉ · EVERGREEN
Community College District

GENERAL FUNDS



Unrestricted General Fund 10

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

Revenues

Through the second quarter of FY2022-2023, the District recognized \$60,869,854 in revenues or 40% of the annual anticipated revenues. This is higher than the second quarter of FY2021-22 (from a dollar perspective) when the District had recognized \$55,960,423 or 39% of the annual anticipated revenues.

Expenditures

Through second quarter of FY2022-2023, the District expended \$69,037,013 or 45% of the annual anticipated expenditures. This is higher (from a dollar perspective) from the second quarter of FY2021-2022, when the District had \$67,547,618 or 46% of the annual expenditures.

Reserve

The anticipated reserve for FY2022-2023 is projected to be 22.80%. The audited reserve for FY2021-2022 is at 24.51%. The data released from the Santa Clara County Assessor's Office regarding property tax receipts, and the macro effect of the economy, will play an impacting role for FY2022-2023.

Financial Stability Fund 12

On February 24, 2015, the Board of Trustees authorized the creation of this fund. On February 13, 2018, the Board of Trustees established parameters on providing resources to this fund and further refined parameters on fund utilization, which were originally established on February 23, 2016. There is currently a balance of \$1,750,000 in this fund as a result of inter-fund transfers from the Unrestricted General Fund 10. There is currently a projection to add monies to this fund in FY2022-2023, as property taxes, at this point, are projected to be above 6%.

Student Success Enhancement Fund 14

Established in FY2015-2016, the Student Success Enhancement Fund receives partial revenues (\$25,000 annually) from the land lease payments from the Evergreen Marketplace II Retail Development and future revenues associated with the land development project of some of the vacant parcels located adjacent to Evergreen Valley College.

The objective of these revenues is to provide a funding source for innovative projects focused on closing achievement gaps aligned with the Board of Trustees' Ends Policies. The increase in revenue for FY2017-2018 and FY2018-2019 are a result of the exclusive negotiation agreement between the District and Republic Urban Properties. The FY2022-23 does not anticipate much activity, except the incoming \$25K.

Facility Rental Fund 15

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

General Funds – Restricted

Parking Fund 11

The Parking Fund was augmented by the Unrestricted General Fund to support operations by \$101,484 in FY2011-2012. On April 10, 2012, the Board of Trustees authorized an increase to parking permits and daily parking fees to mitigate the reliance of the Unrestricted General Fund 10. As a result of this action coupled with vacancies, the Parking Fund had a positive ending fund balance in the subsequent fiscal years. The fund required an augmentation by the Unrestricted General Fund 10 to support operations again in FY2015-2016 and subsequent years due to declining revenues and increased costs.

Beginning in FY 2016-2017, the Transportation Fee (EcoPass) is accounted for in the Parking Fund, which, too, began to run a deficit in FY 2017-2018. In subsequent years, Fund 10 has processed interfund-transfers to offset the Fund 11 expenditures. More recently, in FY 2022-2023, Fund 10 is projected to process an interfund-transfer of \$1.2M.

Community College Center for Economic Mobility Fund 16

Beginning in FY2011-2012, the District and the Community College Center for Economic Mobility (CEM) (previously known as Workforce Institute) agreed that CEM would annually transfer 15% of its operating profit (defined as annual revenues in excess of annual expenditures) to the District. In FY2011-2012, this resulted in a transfer of \$70,788. CEM finished the subsequent fiscal years with an operating deficit so there was no transfer to the Unrestricted General Fund 10. The trend reversed in FY2015-2016 with a modest transfer of \$6,383; however, CEM once again ran a deficit in FY2016-2017. In FY2017-2018 through FY2020-2021, there were annual modest transfers. For FY2022-2023, Fund 10 is projected to process an interfund-transfer.

Categorical Programs and Grant Fund 17

The District continues to see an increase in restricted resources. The FY2022-2023 Q2 estimates the following resources, some of which are unspent carry forwards from prior year(s):

District Services = \$7,678,321

San José City College = \$35,408,387

Evergreen Valley College = \$45,134,421

Community College Center for Economic Mobility = \$1,725,924

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 José 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 José City College and \$5,119 at Evergreen Valley College). On January 4, 2014, the Board of Trustees authorized an additional increase to the student health fee by \$1 (from \$18 to \$19 per semester) based upon the Implicit Price Deflator Index effective with the 2014 Fall Semester. Despite this action, San José City College required an augmentation of \$29,041 in 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.

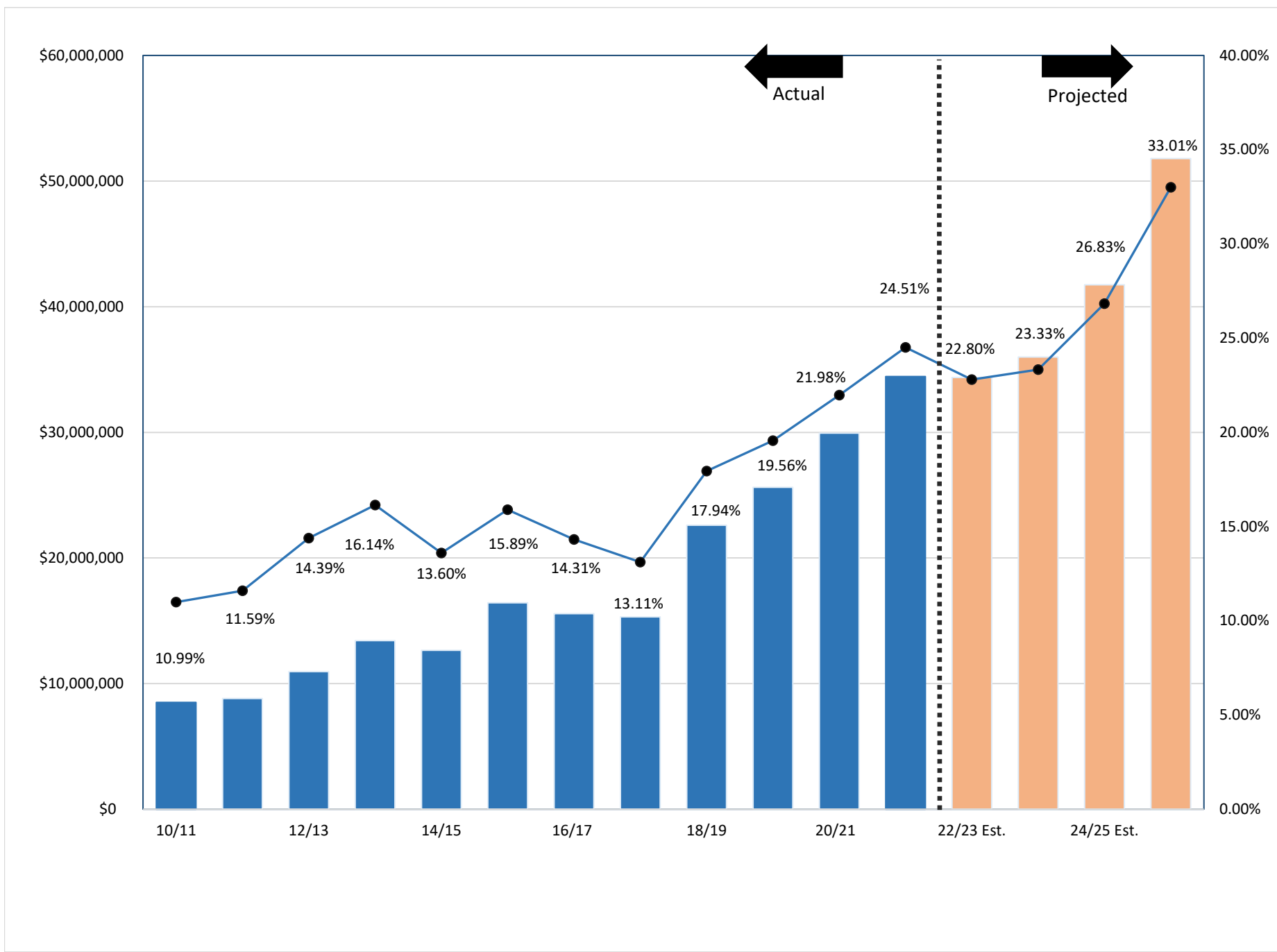
On April 4, 2017, the Board of Trustees authorized an increase to the student health fee by another \$1 (from \$19 to \$20 per semester) based upon the Implicit Price Deflator Index, effective fall 2017. Both colleges ended FY2015-2016 through FY2017-2018 with a modest ending fund balance. On May 14, 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 amount of \$21 will continue through FY2022-2023.

QUARTER 2 BUDGET SUMMARY

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2022-2023 QUARTERLY BUDGET REPORT - Quarter Ended 12/31/2022

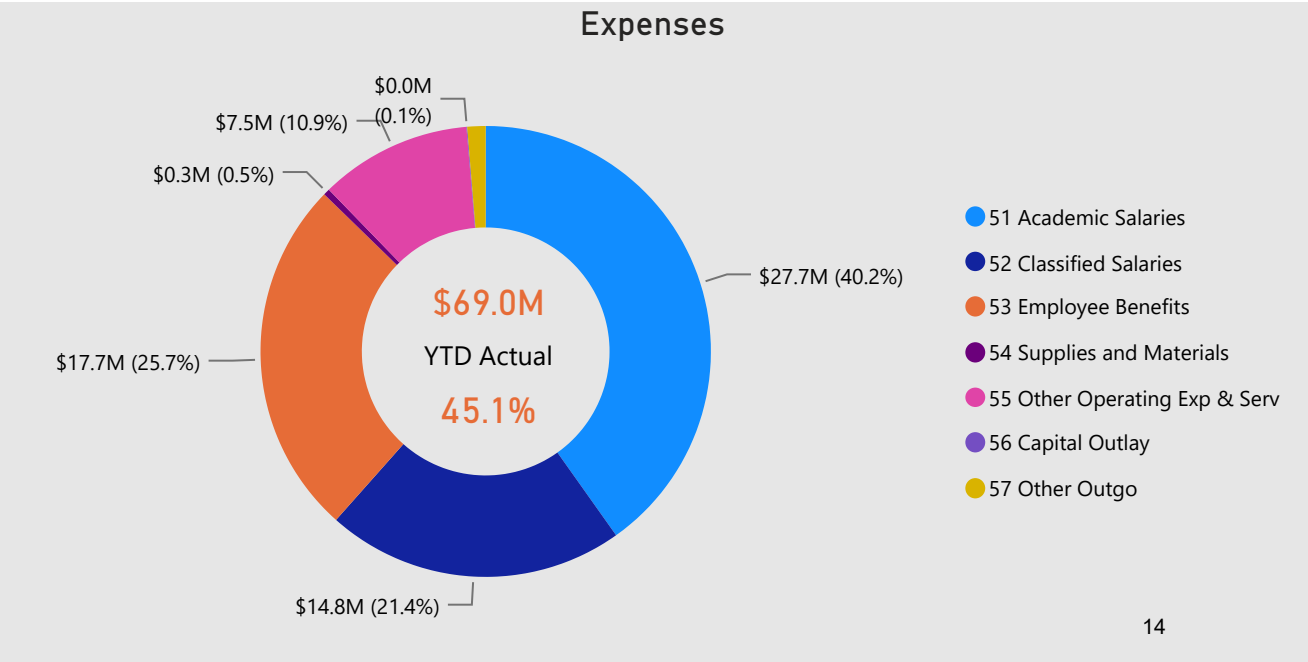
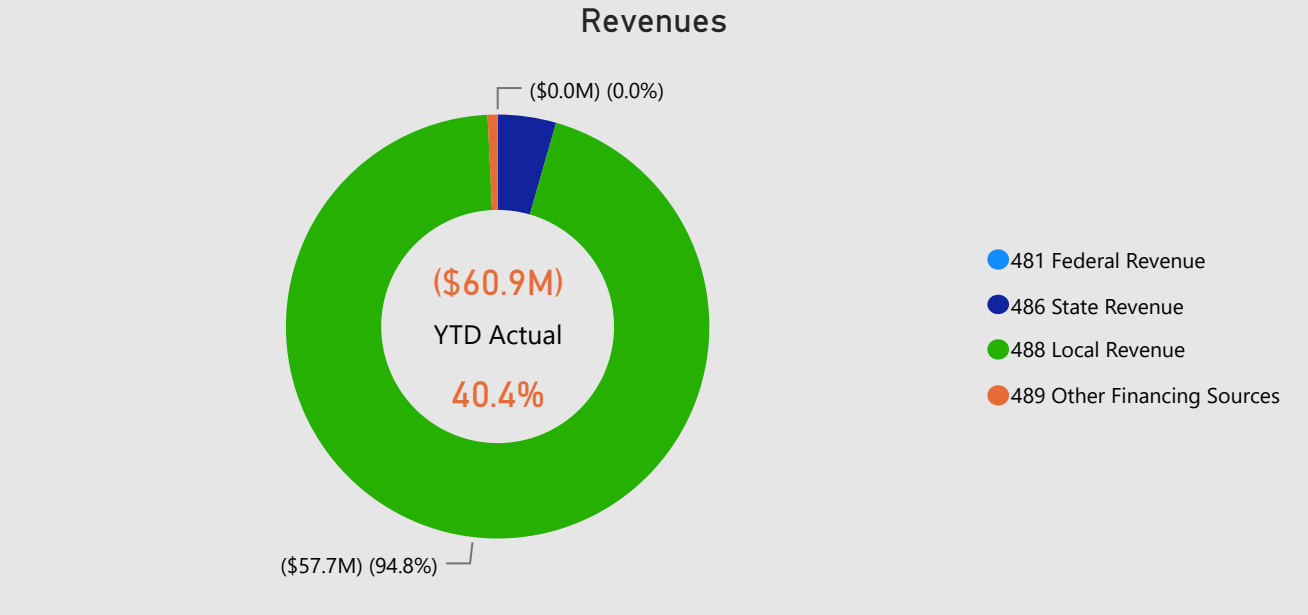
Major Object Description	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget	FY22-23 Q2 YTD Actuals	FY22-23 Estimated Actuals	FY23-24 Estimated Budget	FY24-25 Estimated Budget	FY25-26 Estimated Budget
Beginning Fund Balance	27,477,830	29,934,029	33,721,865	34,442,991	34,442,991	34,364,011	35,991,539	41,741,744
<u>Revenues</u>								
Federal	36,000	32,239	36,000	6,262	36,000	36,000	36,000	36,000
State Revenue	10,832,454	13,332,333	11,345,135	2,707,216	11,345,135	11,742,215	12,153,192	12,578,554
Local Revenue	131,251,318	131,206,055	138,717,385	57,692,043	138,717,385	143,572,493	148,597,531	153,798,444
Other Financing Sources	813,002	487,116	125,101	464,333	554,622	554,622	554,622	554,622
Total Revenues	142,932,774	145,057,743	150,223,621	60,869,854	150,653,142	155,905,330	161,341,345	166,967,620
<u>Expenditures</u>								
Academic Salaries	50,802,183	53,190,275	53,569,088	27,732,987	53,325,887	54,076,163	54,616,925	55,163,094
Classified Salaries	32,076,366	29,574,893	33,137,165	14,771,346	33,207,287	33,202,247	33,534,269	33,869,612
Employee Benefits	40,223,579	37,962,000	43,690,783	17,748,641	43,504,992	44,055,438	44,495,992	44,940,952
Total Personnel	123,102,128	120,727,168	130,397,036	60,252,975	130,038,167	131,333,848	132,647,186	133,973,658
Supplies and Materials	941,483	871,966	894,610	317,457	1,230,288	1,232,156	1,232,156	1,232,156
Other Operating Expenses & Services	15,340,964	14,295,171	14,108,811	7,521,704	15,606,456	15,706,633	15,706,633	15,706,633
Capital Outlay	216,186	274,060	234,932	39,545	669,901	669,901	669,901	669,901
Other Outgo	5,632,252	4,380,416	5,416,712	905,332	5,437,309	5,335,264	5,335,264	5,335,264
Total Non-Personnel	22,130,885	19,821,613	20,655,065	8,784,039	22,943,954	22,943,954	22,943,954	22,943,954
Subtotal Expenditures	145,233,013	140,548,781	151,052,101	69,037,013	152,982,122	154,277,802	155,591,140	156,917,612
Discount Factor			(2,250,000)		(2,250,000)			
Total Expenditures	145,233,013	140,548,781	148,802,101	69,037,013	150,732,122	154,277,802	155,591,140	156,917,612
Net change in Fund Balance	(2,300,239)	4,508,962	1,421,520	(8,167,160)	(78,980)	1,627,528	5,750,204	10,050,008
Ending Fund Balance	25,177,591 17.34%	34,442,991 24.51%	35,143,385 23.62%	26,275,831	34,364,011 22.80%	35,991,539 23.33%	41,741,744 26.83%	51,791,752 33.01%

ENDING FUND BALANCE



Fund 10 YTD Actuals

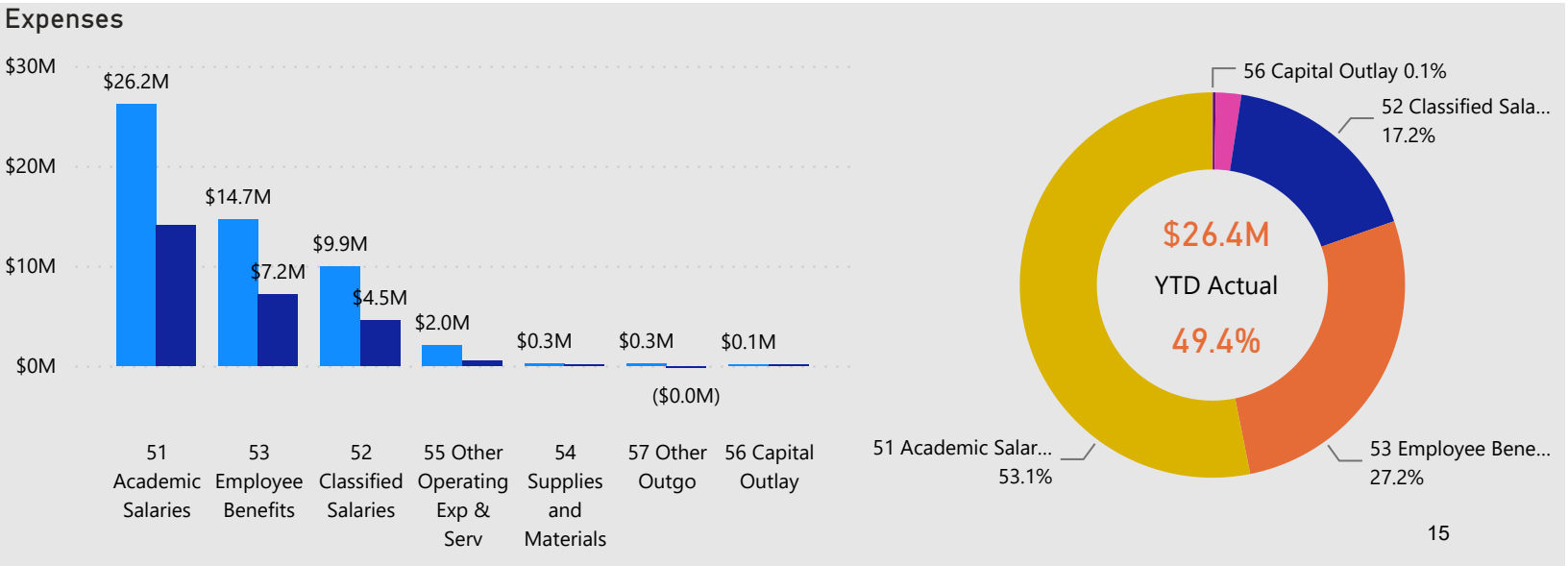
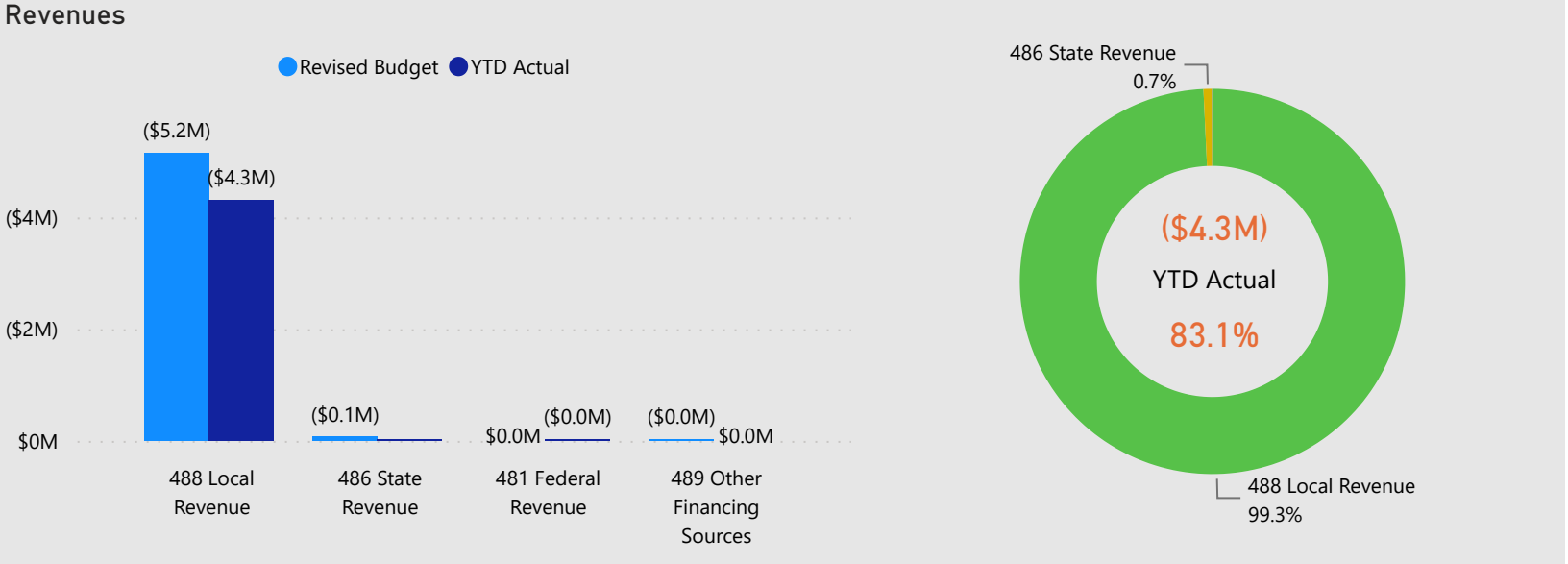
Fiscal Year	2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues			
48 Revenues			
481 Federal Revenue	(\$36,000)	(\$6,262)	17%
486 State Revenue	(\$11,345,135)	(\$2,707,216)	24%
488 Local Revenue	(\$138,717,385)	(\$57,692,043)	42%
489 Other Financing Sources	(\$554,622)	(\$464,333)	84%
Total	(\$150,653,142)	(\$60,869,854)	40%
5 Expenses			
51 Academic Salaries	\$53,325,887	\$27,732,987	52%
52 Classified Salaries	\$33,207,287	\$14,771,346	44%
53 Employee Benefits	\$43,504,992	\$17,748,641	41%
54 Supplies and Materials	\$1,230,288	\$317,457	26%
55 Other Operating Exp & Serv	\$15,606,456	\$7,521,704	48%
56 Capital Outlay	\$669,901	\$39,545	6%
57 Other Outgo	\$5,437,309	\$905,332	17%
Total	\$152,982,122	\$69,037,013	45%
Total	\$2,328,980	\$8,167,160	351%



Fund 10 YTD Actuals

1 San Jose City College

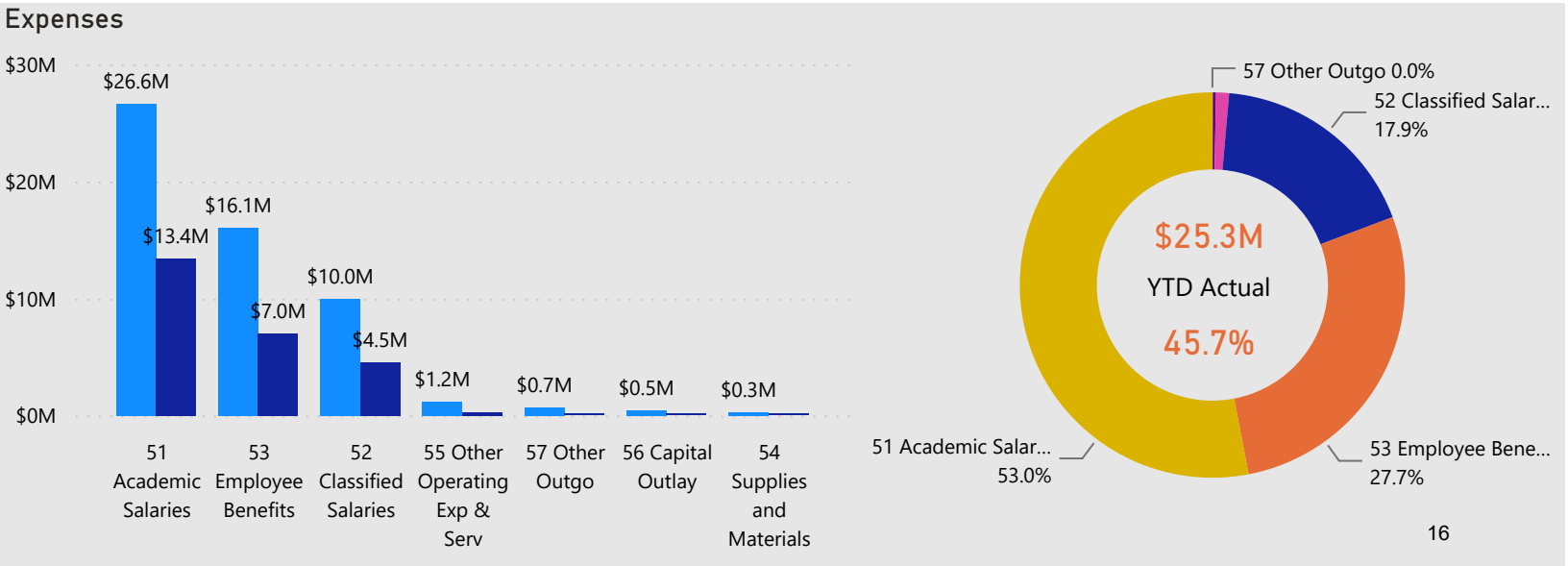
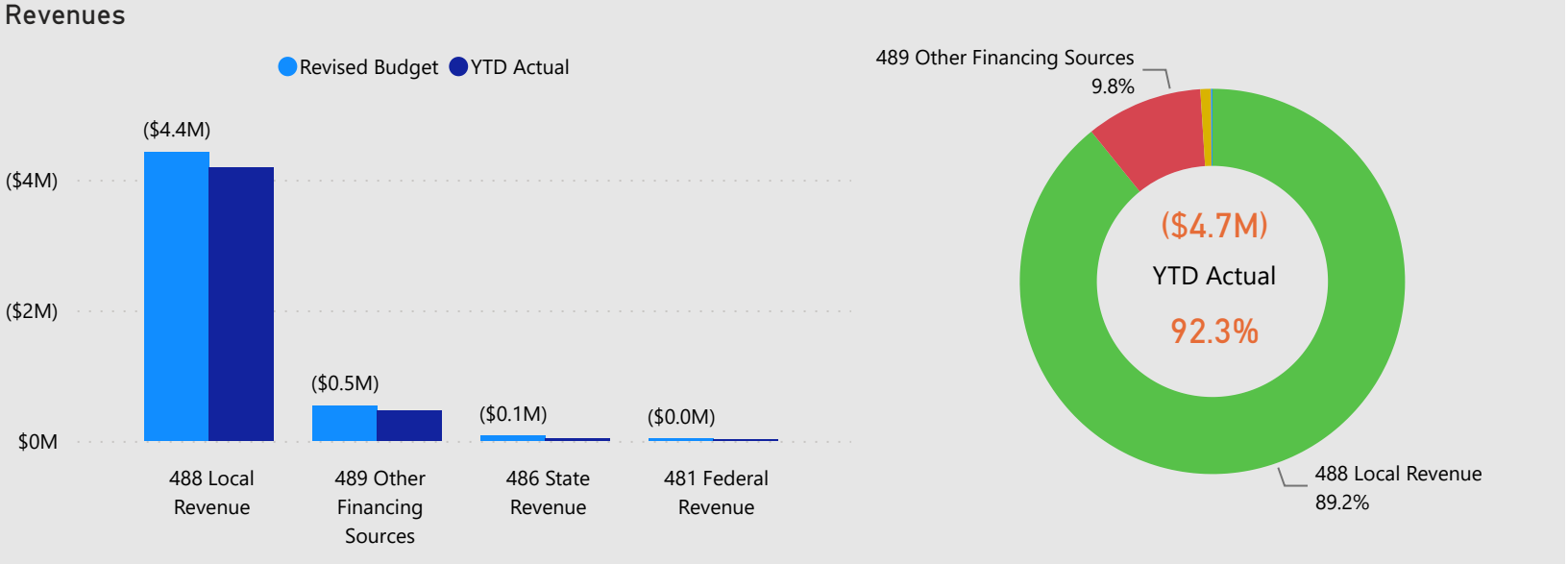
Fiscal Year	2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget
▲			
4 Revenues			
48 Revenues			
481 Federal Revenue		(\$911)	-
486 State Revenue	(\$75,000)	(\$31,436)	42%
488 Local Revenue	(\$5,152,900)	(\$4,317,461)	84%
489 Other Financing Sources	(\$3,591)		-
Total	(\$5,231,491)	(\$4,349,808)	83%
5 Expenses			
51 Academic Salaries	\$26,205,756	\$14,050,988	54%
52 Classified Salaries	\$9,941,461	\$4,547,658	46%
53 Employee Benefits	\$14,700,919	\$7,199,354	49%
54 Supplies and Materials	\$284,920	\$61,251	21%
55 Other Operating Exp & Serv	\$2,025,630	\$564,330	28%
56 Capital Outlay	\$50,654	\$14,465	29%
57 Other Outgo	\$278,611	(\$27,432)	-
Total	\$53,487,951	\$26,410,613	49%
Total	\$48,256,460	\$22,060,805	46%



Fund 10 YTD Actuals

2 Evergreen Valley College

Fiscal Year	2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget
▲			
4 Revenues			
48 Revenues			
481 Federal Revenue	(\$36,000)	(\$5,351)	15%
486 State Revenue	(\$78,266)	(\$41,670)	53%
488 Local Revenue	(\$4,425,356)	(\$4,180,362)	94%
489 Other Financing Sources	(\$541,031)	(\$459,820)	85%
Total	(\$5,080,653)	(\$4,687,204)	92%
5 Expenses			
51 Academic Salaries	\$26,631,195	\$13,414,088	50%
52 Classified Salaries	\$9,958,400	\$4,522,211	45%
53 Employee Benefits	\$16,057,180	\$7,015,866	44%
54 Supplies and Materials	\$276,594	\$66,485	24%
55 Other Operating Exp & Serv	\$1,224,414	\$276,412	23%
56 Capital Outlay	\$488,697	\$8,885	2%
57 Other Outgo	\$683,708	\$500	0%
Total	\$55,320,188	\$25,304,446	46%
Total	\$50,239,535	\$20,617,241	41%

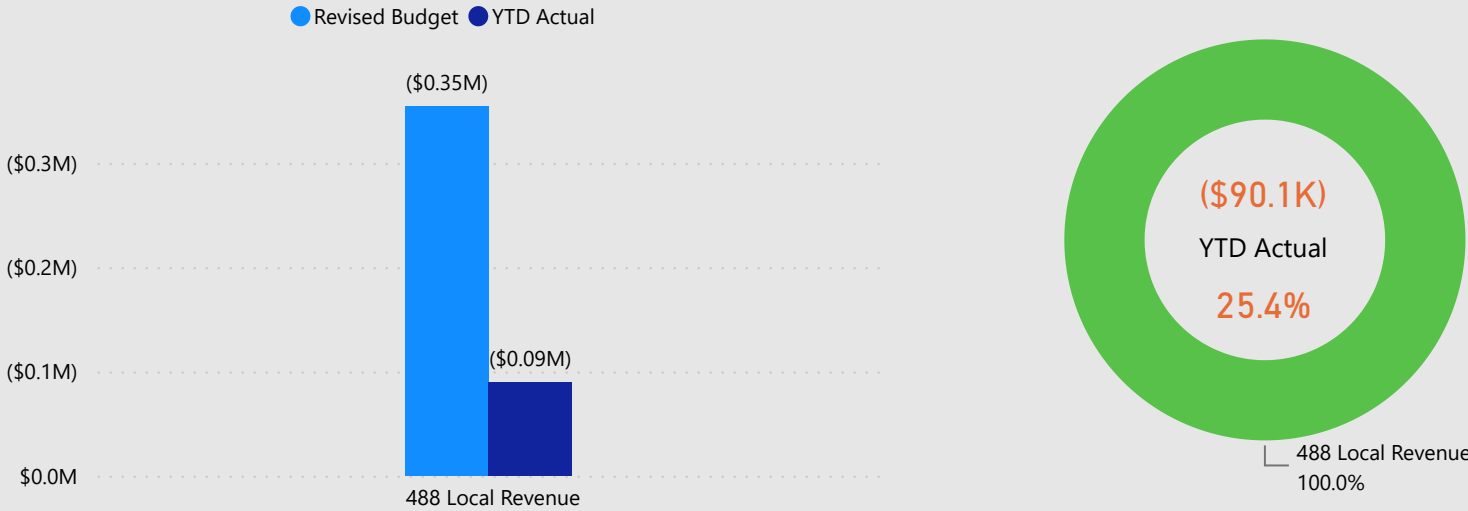


Fund 10 YTD Actuals

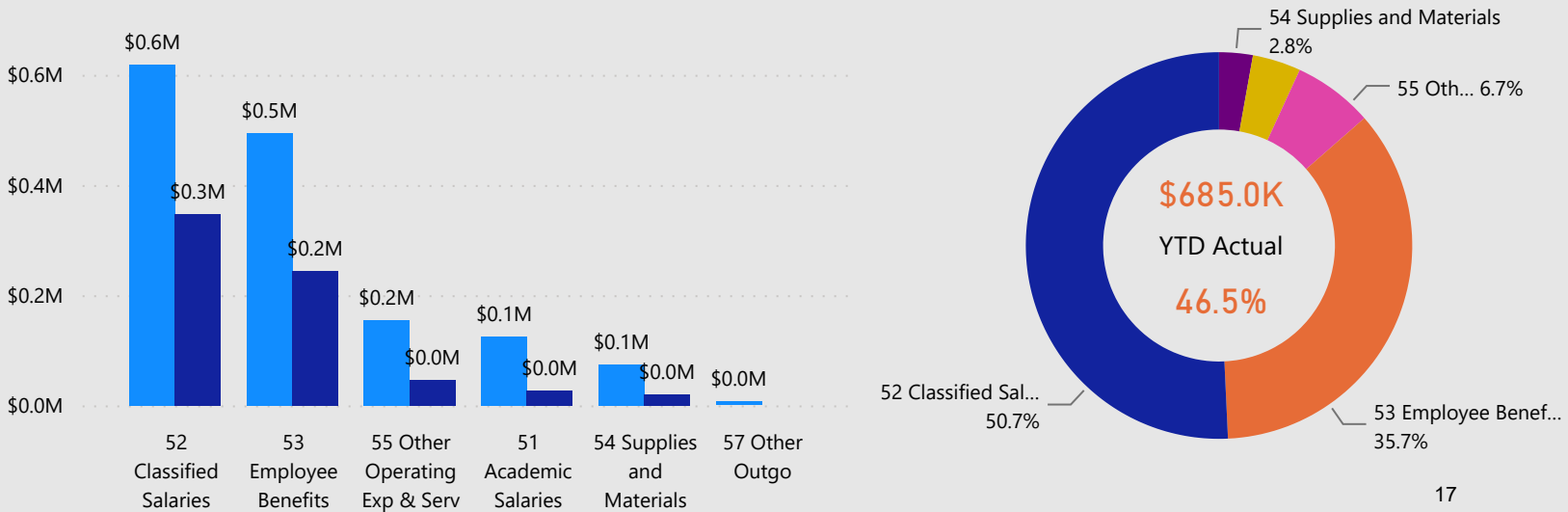
4 Milpitas Joint-Use Ed. Ctr

Fiscal Year	2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget
▲			
4 Revenues			
48 Revenues			
488 Local Revenue	(\$354,600)	(\$90,117)	25%
Total	(\$354,600)	(\$90,117)	25%
5 Expenses			
51 Academic Salaries	\$124,429	\$27,730	22%
52 Classified Salaries	\$618,883	\$347,571	56%
53 Employee Benefits	\$494,438	\$244,641	49%
54 Supplies and Materials	\$74,000	\$19,295	26%
55 Other Operating Exp & Serv	\$154,920	\$45,804	30%
57 Other Outgo	\$6,995	-	-
Total	\$1,473,665	\$685,042	46%
Total	\$1,119,065	\$594,925	53%

Revenues



Expenses

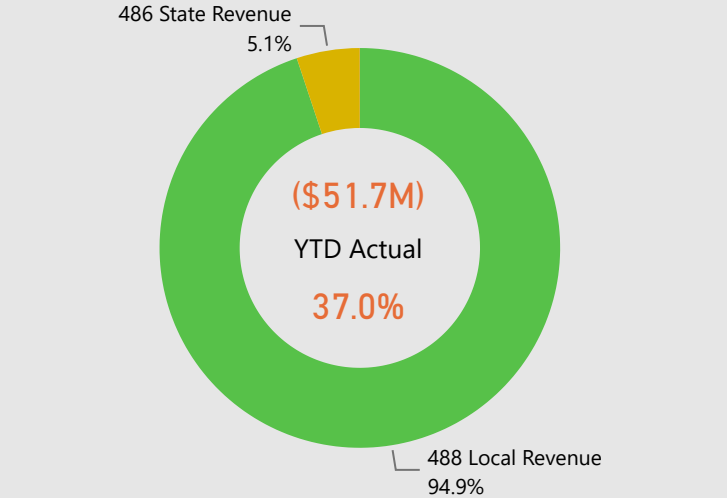
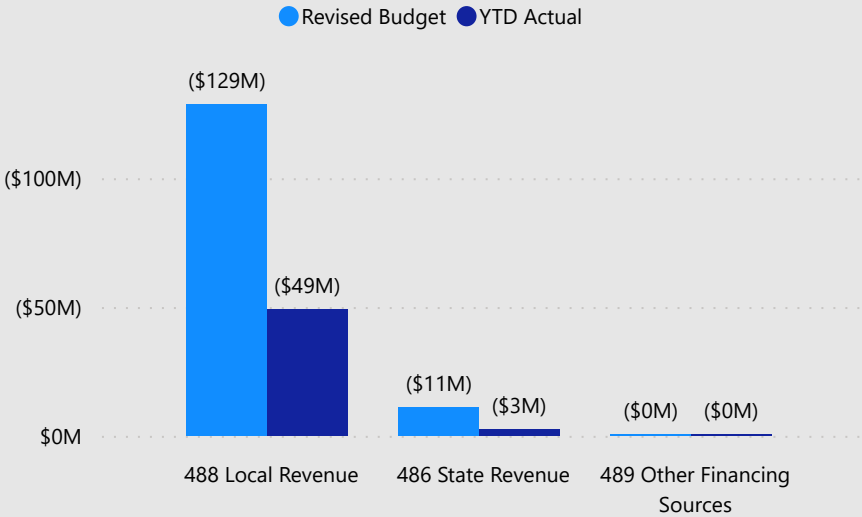


Fund 10 YTD Actuals

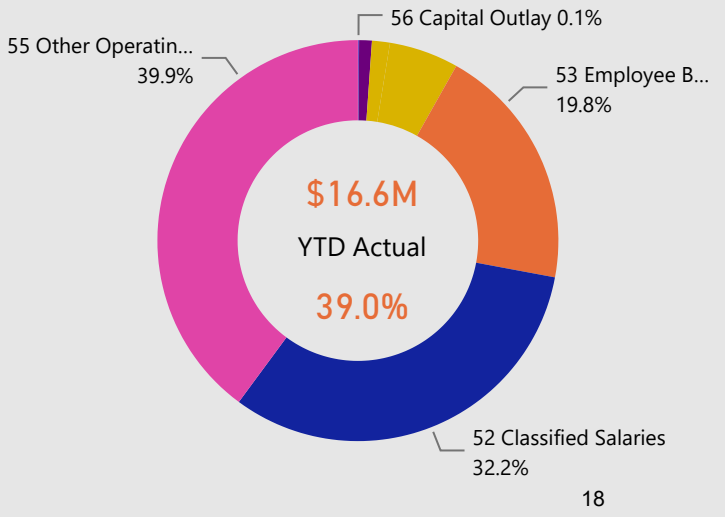
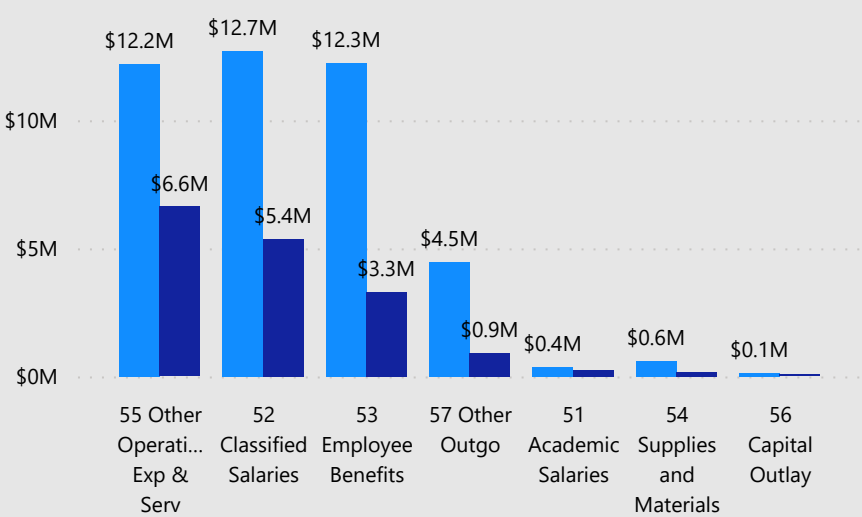
9 District Offices

Fiscal Year	2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget
▲			
4 Revenues			
48 Revenues			
486 State Revenue	(\$11,191,869)	(\$2,634,110)	24%
488 Local Revenue	(\$128,784,529)	(\$49,104,102)	38%
489 Other Financing Sources	(\$10,000)	(\$4,513)	45%
Total	(\$139,986,398)	(\$51,742,725)	37%
5 Expenses			
51 Academic Salaries	\$364,507	\$240,181	66%
52 Classified Salaries	\$12,688,543	\$5,353,907	42%
53 Employee Benefits	\$12,252,456	\$3,288,781	27%
54 Supplies and Materials	\$594,775	\$170,427	29%
55 Other Operating Exp & Serv	\$12,201,491	\$6,635,158	54%
56 Capital Outlay	\$130,550	\$16,195	12%
57 Other Outgo	\$4,467,996	\$932,264	21%
Total	\$42,700,318	\$16,636,913	39%
Total	(\$97,286,080)	(\$35,105,812)	36%

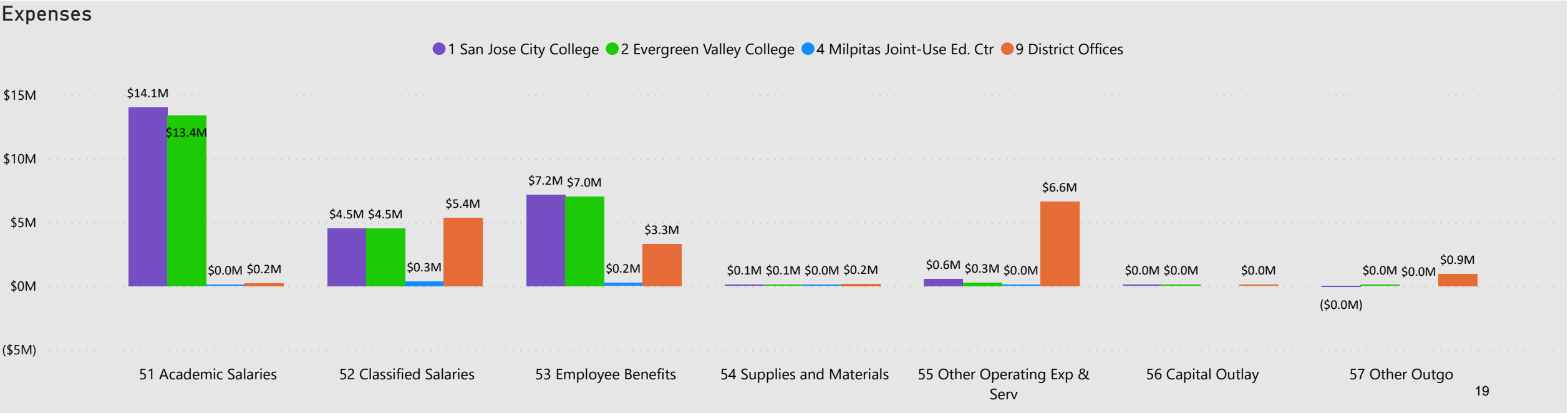
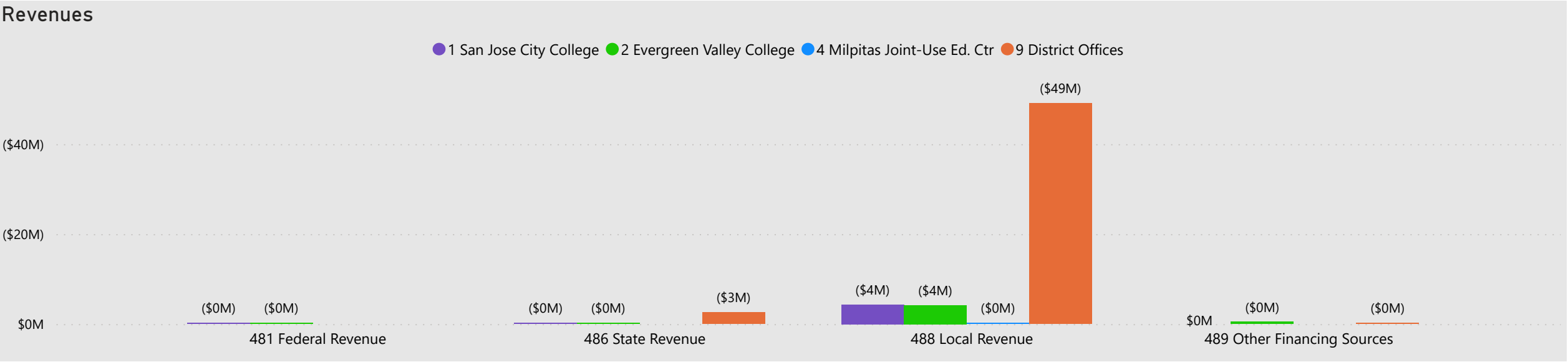
Revenues



Expenses



Fund 10 YTD Actuals

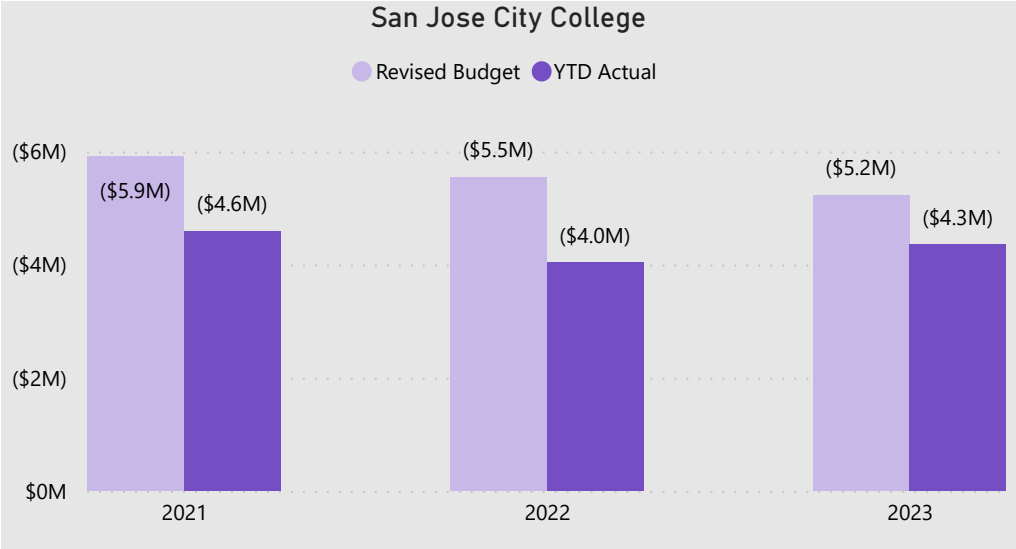


Fund 10 Revenues

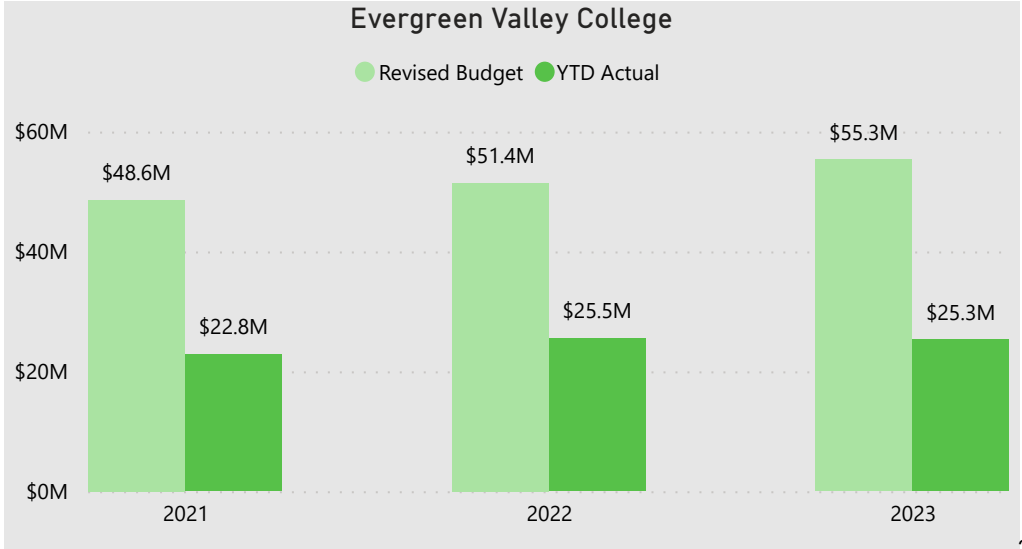
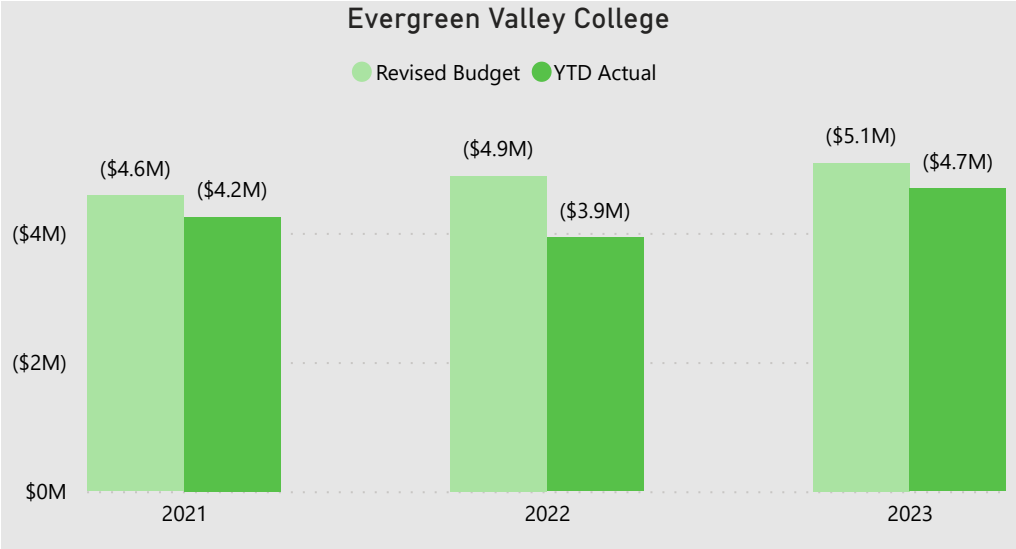
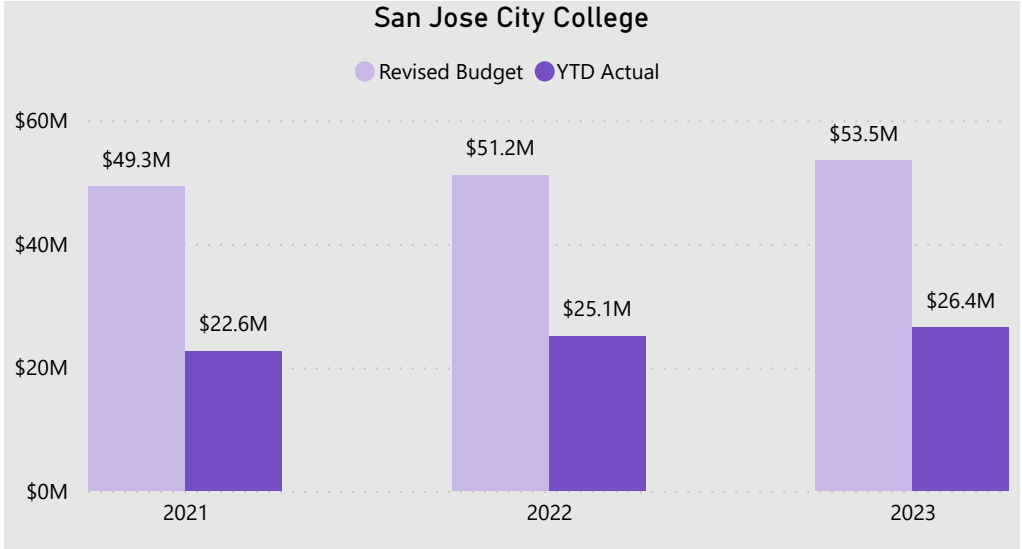
Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College									
481 Federal Revenue		(\$393)	-		(\$744)	-		(\$911)	-
486 State Revenue	(\$69,950)	(\$59,331)	85%	(\$71,223)	(\$36,504)	51%	(\$75,000)	(\$31,436)	42%
488 Local Revenue	(\$5,230,689)	(\$4,531,584)	87%	(\$4,922,300)	(\$3,990,248)	81%	(\$5,152,900)	(\$4,317,461)	84%
489 Other Financing Sources	(\$605,450)		-	(\$550,000)	(\$3,358)	1%	(\$3,591)		-
Total	(\$5,906,089)	(\$4,591,308)	78%	(\$5,543,523)	(\$4,030,854)	73%	(\$5,231,491)	(\$4,349,808)	83%
2 Evergreen Valley College									
481 Federal Revenue	(\$14,979)	(\$14,979)	100%	(\$7,123)	(\$14,400)	202%	(\$36,000)	(\$5,351)	15%
486 State Revenue	(\$92,192)	(\$78,197)	85%	(\$92,033)	(\$48,389)	53%	(\$78,266)	(\$41,670)	53%
488 Local Revenue	(\$4,450,547)	(\$4,138,266)	93%	(\$4,425,356)	(\$3,569,234)	81%	(\$4,425,356)	(\$4,180,362)	94%
489 Other Financing Sources	(\$18,434)	(\$14,980)	81%	(\$358,196)	(\$294,254)	82%	(\$541,031)	(\$459,820)	85%
Total	(\$4,576,153)	(\$4,246,423)	93%	(\$4,882,708)	(\$3,926,277)	80%	(\$5,080,653)	(\$4,687,204)	92%
4 Milpitas Joint-Use Ed. Ctr									
488 Local Revenue					(\$39)	-	(\$354,600)	(\$90,117)	25%
Total					(\$39)	-	(\$354,600)	(\$90,117)	25%
9 District Offices									
486 State Revenue	(\$10,773,655)	(\$2,645,818)	25%	(\$10,669,198)	(\$3,441,130)	32%	(\$11,191,869)	(\$2,634,110)	24%
488 Local Revenue	(\$112,161,108)	(\$43,545,005)	39%	(\$121,903,662)	(\$44,824,224)	37%	(\$128,784,529)	(\$49,104,102)	38%
489 Other Financing Sources	(\$465,340)	(\$44,250)	10%	(\$188,445)	(\$2,025)	1%	(\$10,000)	(\$4,513)	45%
Total	(\$123,400,103)	(\$46,235,074)	37%	(\$132,761,305)	(\$48,267,379)	36%	(\$139,986,398)	(\$51,742,725)	37%
Total	(\$133,882,344)	(\$55,072,804)	41%	(\$143,187,536)	(\$56,224,548)	39%	(\$150,653,142)	(\$60,869,854)	40%

Fund 10 SJCC vs EVC

Revenues



Expenses



Fund 10 Revenues - San Jose City College

Fiscal Year	2021			2022			2023		
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		(\$393)	-		(\$744)	-		(\$911)	-
Total		(\$393)	-		(\$744)	-		(\$911)	-
486 State Revenue									
48619 B.O.G. (2% Admin. Fee)	(\$69,950)	(\$59,331)	85%	(\$71,223)	(\$36,504)	51%	(\$75,000)	(\$31,436)	42%
Total	(\$69,950)	(\$59,331)	85%	(\$71,223)	(\$36,504)	51%	(\$75,000)	(\$31,436)	42%
488 Local Revenue									
48870 Instructional Materials Fees	(\$4,208)	(\$170)	4%	(\$4,208)	(\$3,745)	89%	(\$4,900)	(\$4,352)	89%
48871 Enrollment Fees Intl Students	(\$1,423,214)	(\$827,037)	58%	(\$1,004,345)	(\$754,074)	75%	(\$900,000)	(\$932,562)	104%
48872 Enrollment Fees Residents	(\$2,875,924)	(\$2,787,857)	97%	(\$2,976,210)	(\$2,310,764)	78%	(\$3,370,200)	(\$2,253,862)	67%
48876 Health Fees	(\$254,407)	(\$138,089)	54%	(\$154,096)	(\$145,601)	94%	(\$190,000)	(\$192,875)	102%
48877 Enrollment Fees Non-Residents	(\$528,723)	(\$771,360)	146%	(\$632,542)	(\$679,247)	107%	(\$650,000)	(\$904,452)	139%
48890 Other Local Income	(\$144,213)	(\$7,072)	5%	(\$150,899)	(\$96,817)	64%	(\$37,800)	(\$29,358)	78%
Total	(\$5,230,689)	(\$4,531,584)	87%	(\$4,922,300)	(\$3,990,248)	81%	(\$5,152,900)	(\$4,317,461)	84%
489 Other Financing Sources									
48969 Interfund Trans In (10 fr 14)	(\$55,450)		-						
48980 Interfund Trans In (10 fr 15)	(\$550,000)		-	(\$550,000)		-			-
48981 Interfund Trans In (17 fr 10)							(\$3,591)		-
48995 Interfund Trans In (10 fr 17)					(\$3,358)	-			
Total	(\$605,450)		-	(\$550,000)	(\$3,358)	1%	(\$3,591)		-
Total	(\$5,906,089)	(\$4,591,308)	78%	(\$5,543,523)	(\$4,030,854)	73%	(\$5,231,491)	(\$4,349,808)	83%

Fund 10 Revenues - Evergreen Valley College

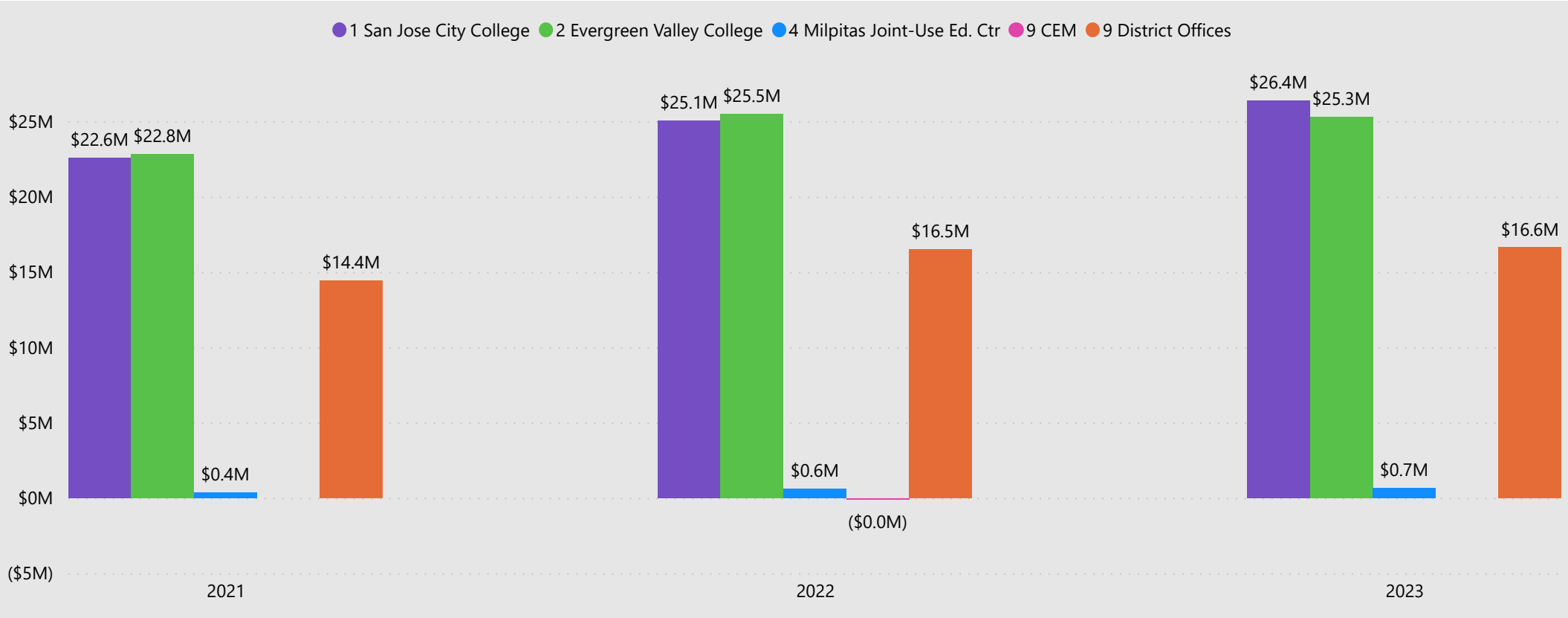
Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
2 Evergreen Valley College									
481 Federal Revenue									
48197 Federal MAA Program Revenue	(\$14,979)	(\$14,979)	100%	(\$7,123)	(\$14,400)	202%	(\$36,000)	(\$5,351)	15%
Total	(\$14,979)	(\$14,979)	100%	(\$7,123)	(\$14,400)	202%	(\$36,000)	(\$5,351)	15%
486 State Revenue									
48619 B.O.G. (2% Admin. Fee)	(\$92,192)	(\$78,197)	85%	(\$92,033)	(\$48,389)	53%	(\$78,266)	(\$41,670)	53%
Total	(\$92,192)	(\$78,197)	85%	(\$92,033)	(\$48,389)	53%	(\$78,266)	(\$41,670)	53%
488 Local Revenue									
48870 Instructional Materials Fees		(\$630)	-		(\$510)	-			
48871 Enrollment Fees Intl Students	(\$786,336)	(\$588,966)	75%	(\$644,159)	(\$488,736)	76%	(\$644,159)	(\$581,902)	90%
48872 Enrollment Fees Residents	(\$3,160,696)	(\$2,935,569)	93%	(\$3,166,375)	(\$2,504,608)	79%	(\$3,166,375)	(\$2,765,465)	87%
48875 Student Representation Fees			-					\$1	-
48876 Health Fees	(\$144,274)	(\$99,043)	69%	(\$154,013)	(\$104,457)	68%	(\$154,013)	(\$122,322)	79%
48877 Enrollment Fees Non-Residents	(\$279,955)	(\$509,486)	182%	(\$379,450)	(\$463,908)	122%	(\$379,450)	(\$700,436)	185%
48890 Other Local Income	(\$79,286)	(\$4,573)	6%	(\$81,359)	(\$7,015)	9%	(\$81,359)	(\$10,238)	13%
Total	(\$4,450,547)	(\$4,138,266)	93%	(\$4,425,356)	(\$3,569,234)	81%	(\$4,425,356)	(\$4,180,362)	94%
489 Other Financing Sources									
48973 Interfnd Trsf In (Indir. Cost)	(\$18,434)	(\$14,980)	81%	(\$73,575)	(\$9,633)	13%	(\$111,510)	(\$30,300)	27%
48995 Interfund Trans In (10 fr 17)				(\$284,621)	(\$284,621)	100%	(\$429,521)	(\$429,521)	100%
Total	(\$18,434)	(\$14,980)	81%	(\$358,196)	(\$294,254)	82%	(\$541,031)	(\$459,820)	85%
Total	(\$4,576,153)	(\$4,246,423)	93%	(\$4,882,708)	(\$3,926,277)	80%	(\$5,080,653)	(\$4,687,204)	92%

Fund 10 Revenues - District Office

Fiscal Year	2021			2022			2023		
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	(\$10,773,655)	(\$2,645,818)	25%	(\$10,669,198)	(\$3,441,130)	32%	(\$11,191,869)	(\$2,634,110)	24%
48614 Education Protection Acct(EPA)	(\$1,234,865)	(\$870,692)	71%	(\$1,032,290)	(\$627,230)	61%	(\$1,200,000)	(\$627,230)	52%
48672 Secured Homeowners Exempt	(\$406,000)	(\$60,903)	15%	(\$395,000)	(\$59,941)	15%	(\$391,000)	(\$58,847)	15%
48690 Other State Income	(\$6,101,145)	(\$670,848)	11%	(\$6,243,445)	(\$1,384,749)	22%	(\$6,597,745)	(\$1,419,511)	22%
48691 Mandated Cost Reimbursement	(\$368,748)	(\$361,038)	98%	(\$313,469)	(\$376,180)	120%	(\$403,124)	(\$409,958)	102%
48694 State Lottery	(\$1,852,298)	(\$682,337)	37%	(\$1,682,632)	(\$992,612)	59%	(\$1,600,000)	(\$118,563)	7%
48695 State Reimb Costs	(\$810,599)		-	(\$1,002,362)		-	(\$1,000,000)		-
48699 Other State Income					(\$418)	-			
488 Local Revenue	(\$112,161,108)	(\$43,545,005)	39%	(\$121,903,662)	(\$44,824,224)	37%	(\$128,784,529)	(\$49,104,102)	38%
48811 Secured Property Tax Revenues	(\$95,368,000)	(\$35,955,658)	38%	(\$100,160,000)	(\$37,782,915)	38%	(\$107,133,000)	(\$40,434,630)	38%
48812 Supplemental Secured Prop. Tax	(\$1,877,000)	(\$905,490)	48%	(\$2,251,351)	(\$456,973)	20%	(\$2,352,000)	(\$1,521,389)	65%
48813 Unsecured Roll Property Taxes	(\$6,528,000)	(\$6,460,692)	99%	(\$6,467,000)	(\$6,344,611)	98%	(\$6,302,000)	(\$6,610,450)	105%
48818 RDA Passthru(AB1290)(47.5%)	(\$2,841,450)		-	(\$2,856,650)		-	(\$3,155,425)		-
48819 RDA Residual Pmts	(\$4,718,135)		-	(\$9,254,000)		-	(\$9,008,000)		-
48860 Interest	(\$500,000)	(\$144,659)	29%	(\$500,000)	(\$88,984)	18%	(\$400,000)	(\$207,323)	52%
48874 Use of Facilities	(\$4,000)	(\$4,000)	100%	(\$4,000)	(\$4,000)	100%	(\$4,000)	(\$4,000)	100%
48890 Other Local Income	(\$324,523)	(\$74,496)	23%	(\$410,661)	(\$146,670)	36%	(\$430,104)	(\$326,302)	76%
48899 Returned Checks		(\$10)	-		(\$70)	-		(\$10)	-
489 Other Financing Sources	(\$465,340)	(\$44,250)	10%	(\$188,445)	(\$2,025)	1%	(\$10,000)	(\$4,513)	45%
48911 Sale Of Equipment	(\$20,000)	(\$5,689)	28%	(\$10,000)	(\$2,025)	20%	(\$10,000)	(\$4,513)	45%
48912 Sale Of Waste Materials	(\$2,000)		-	(\$600)		-			-
48965 Interfund Trasn In (10 fr 70)		(\$30,915)	-						
48969 Interfund Trans In (10 fr 14)	(\$255,000)		-						
48980 Interfund Trans In (10 fr 15)	(\$188,340)	(\$7,647)	4%	(\$177,845)		-			-
Total	(\$123,400,103)	(\$46,235,074)	37%	(\$132,761,305)	(\$48,267,379)	36%	(\$139,986,398)	(\$51,742,725)	37%

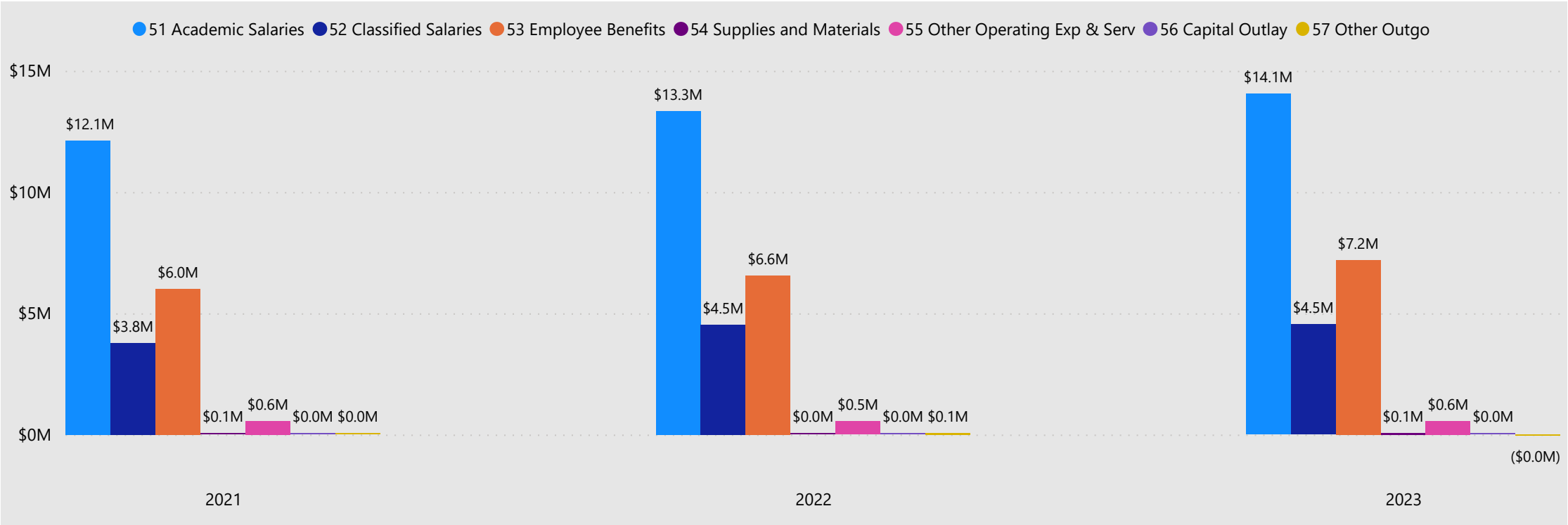
Fund 10 Expenses

Fiscal Year	2021			2022			2023		
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	\$49,271,997	\$22,603,665	46%	\$51,166,006	\$25,064,831	49%	\$53,487,951	\$26,410,613	49%
2 Evergreen Valley College	\$48,617,443	\$22,824,559	47%	\$51,389,477	\$25,489,073	50%	\$55,320,188	\$25,304,446	46%
4 Milpitas Joint-Use Ed. Ctr	\$1,009,432	\$383,813	38%	\$1,220,251	\$640,858	53%	\$1,473,665	\$685,042	46%
9 CEM					(\$839)	-			
9 District Offices	\$39,987,447	\$14,445,059	36%	\$41,749,022	\$16,511,331	40%	\$42,700,318	\$16,636,913	39%
Total	\$138,886,320	\$60,257,096	43%	\$145,524,757	\$67,705,254	47%	\$152,982,122	\$69,037,013	45%



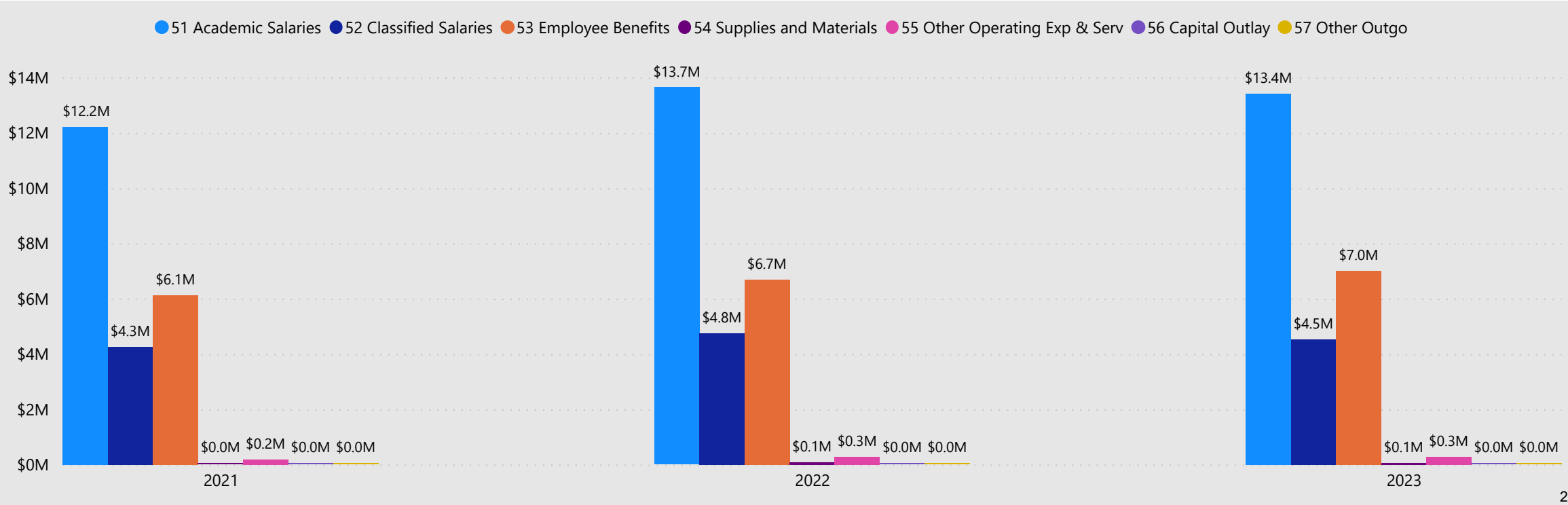
Fund 10 Expenses - San Jose City College

Fiscal Year	2021			2022			2023		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
51 Academic Salaries	\$24,182,052	\$12,125,398	50%	\$24,862,760	\$13,331,467	54%	\$26,205,756	\$14,050,988	54%
52 Classified Salaries	\$8,709,907	\$3,770,085	43%	\$9,605,925	\$4,522,000	47%	\$9,941,461	\$4,547,658	46%
53 Employee Benefits	\$12,230,083	\$6,016,847	49%	\$14,136,466	\$6,556,387	46%	\$14,700,919	\$7,199,354	49%
54 Supplies and Materials	\$574,103	\$50,232	9%	\$365,248	\$38,623	11%	\$284,920	\$61,251	21%
55 Other Operating Exp & Serv	\$2,945,347	\$564,062	19%	\$2,004,588	\$548,169	27%	\$2,025,630	\$564,330	28%
56 Capital Outlay	\$314,055	\$34,041	11%	\$67,904	\$8,742	13%	\$50,654	\$14,465	29%
57 Other Outgo	\$316,450	\$42,999	14%	\$123,115	\$59,442	48%	\$278,611	(\$27,432)	-
Total	\$49,271,997	\$22,603,665	46%	\$51,166,006	\$25,064,831	49%	\$53,487,951	\$26,410,613	49%



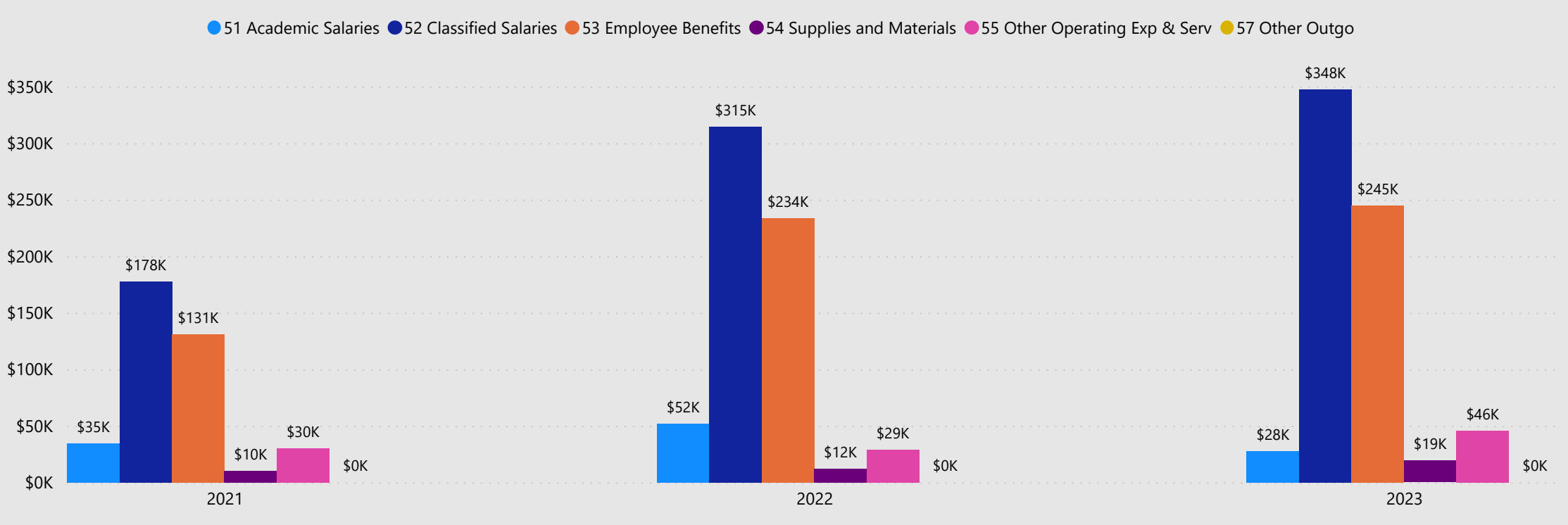
Fund 10 Expenses - Evergreen Valley College

Fiscal Year	2021			2022			2023		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
51 Academic Salaries	\$23,088,462	\$12,222,406	53%	\$24,707,241	\$13,650,624	55%	\$26,631,195	\$13,414,088	50%
52 Classified Salaries	\$8,750,700	\$4,257,704	49%	\$9,736,687	\$4,752,285	49%	\$9,958,400	\$4,522,211	45%
53 Employee Benefits	\$13,442,492	\$6,127,222	46%	\$14,507,778	\$6,698,364	46%	\$16,057,180	\$7,015,866	44%
54 Supplies and Materials	\$267,595	\$22,793	9%	\$274,393	\$75,194	27%	\$276,594	\$66,485	24%
55 Other Operating Exp & Serv	\$1,411,166	\$176,600	13%	\$1,510,373	\$276,638	18%	\$1,224,414	\$276,412	23%
56 Capital Outlay	\$47,994	\$17,334	36%	\$61,236	\$35,468	58%	\$488,697	\$8,885	2%
57 Other Outgo	\$1,609,035	\$500	0%	\$591,769	\$500	0%	\$683,708	\$500	0%
Total	\$48,617,443	\$22,824,559	47%	\$51,389,477	\$25,489,073	50%	\$55,320,188	\$25,304,446	46%



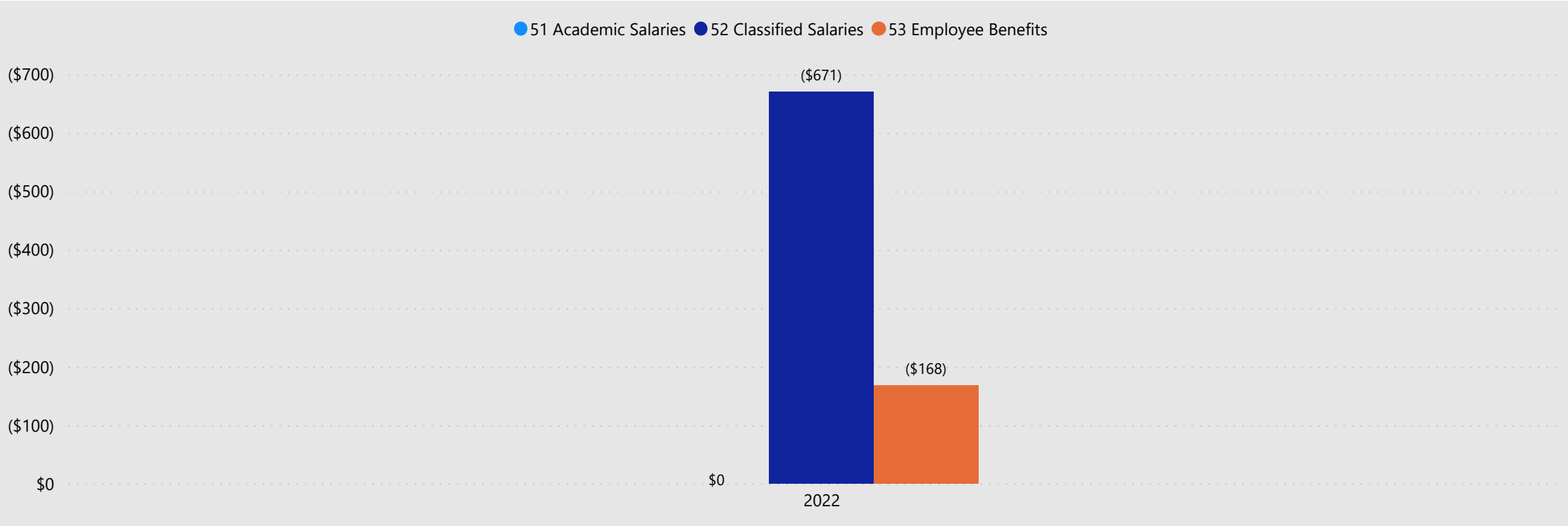
Fund 10 Expenses - Milpitas Joint-Use Ed. Ctr

Fiscal Year	2021			2022			2023		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
51 Academic Salaries	\$87,626	\$34,629	40%	\$100,135	\$51,900	52%	\$124,429	\$27,730	22%
52 Classified Salaries	\$383,854	\$177,640	46%	\$456,991	\$314,789	69%	\$618,883	\$347,571	56%
53 Employee Benefits	\$318,051	\$131,212	41%	\$361,181	\$233,513	65%	\$494,438	\$244,641	49%
54 Supplies and Materials	\$26,000	\$10,055	39%	\$94,200	\$11,884	13%	\$74,000	\$19,295	26%
55 Other Operating Exp & Serv	\$114,859	\$30,276	26%	\$164,859	\$28,772	17%	\$154,920	\$45,804	30%
57 Other Outgo	\$79,041		-	\$42,884		-	\$6,995		-
Total	\$1,009,432	\$383,813	38%	\$1,220,251	\$640,858	53%	\$1,473,665	\$685,042	46%



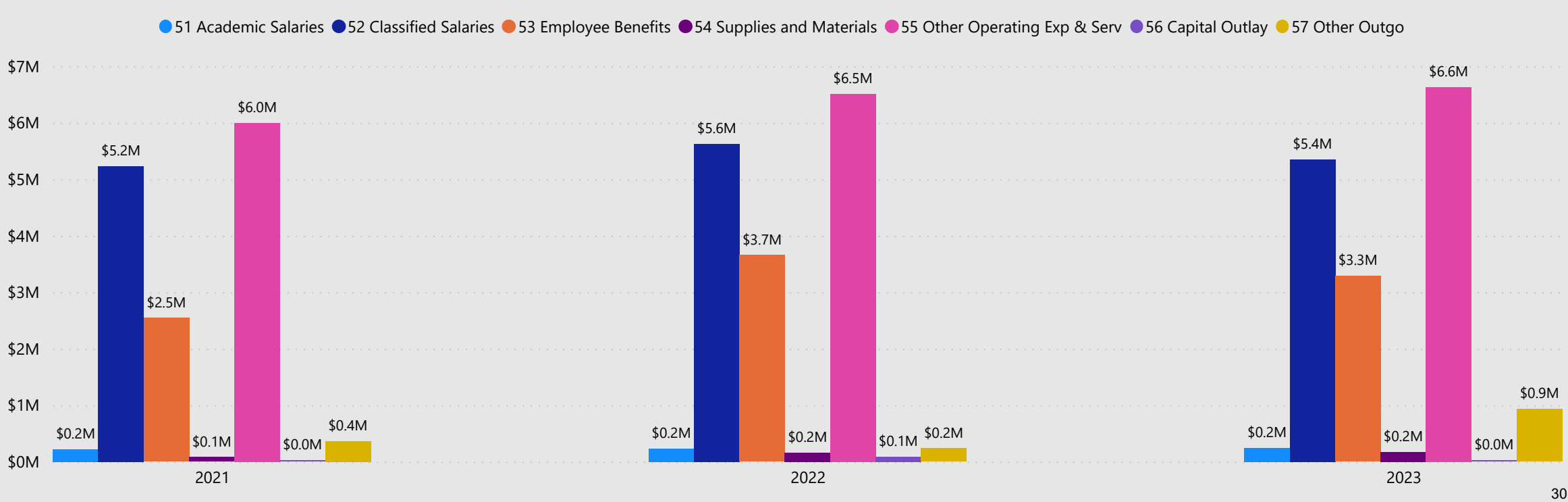
Fund 10 Expenses - CEM

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



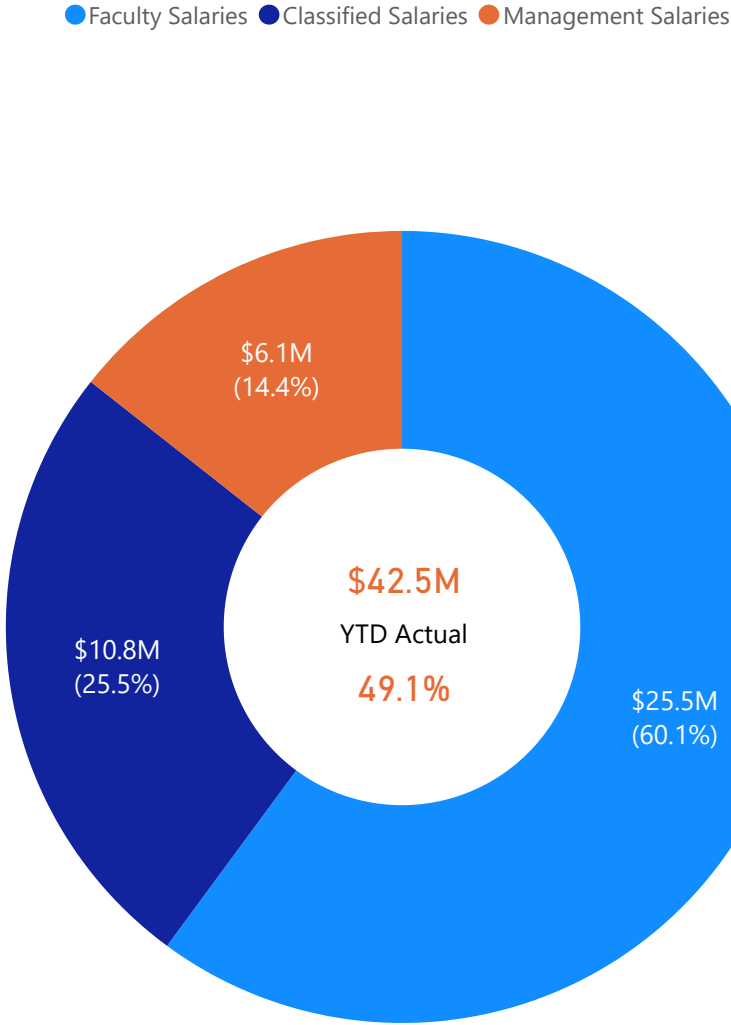
Fund 10 Expenses - District Offices

Fiscal Year	2021			2022			2023		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
51 Academic Salaries	\$401,628	\$215,881	54%	\$436,051	\$235,753	54%	\$364,507	\$240,181	66%
52 Classified Salaries	\$11,243,208	\$5,233,696	47%	\$12,349,419	\$5,628,504	46%	\$12,688,543	\$5,353,907	42%
53 Employee Benefits	\$11,086,607	\$2,546,695	23%	\$11,871,385	\$3,658,087	31%	\$12,252,456	\$3,288,781	27%
54 Supplies and Materials	\$473,598	\$82,309	17%	\$438,261	\$156,278	36%	\$594,775	\$170,427	29%
55 Other Operating Exp & Serv	\$12,233,976	\$5,995,724	49%	\$12,463,314	\$6,510,156	52%	\$12,201,491	\$6,635,158	54%
56 Capital Outlay	\$128,483	\$9,217	7%	\$163,265	\$85,467	52%	\$130,550	\$16,195	12%
57 Other Outgo	\$4,419,948	\$361,538	8%	\$4,027,327	\$237,086	6%	\$4,467,996	\$932,264	21%
Total	\$39,987,447	\$14,445,059	36%	\$41,749,022	\$16,511,331	40%	\$42,700,318	\$16,636,913	39%

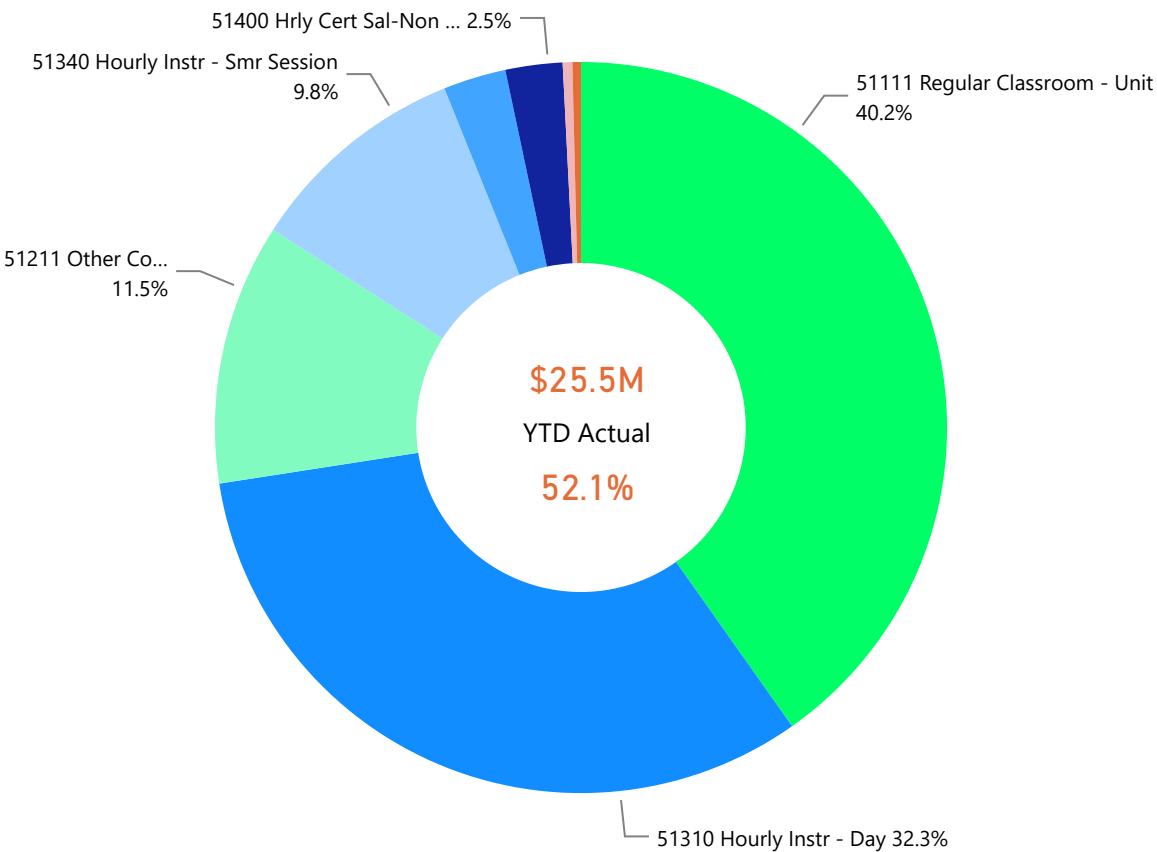
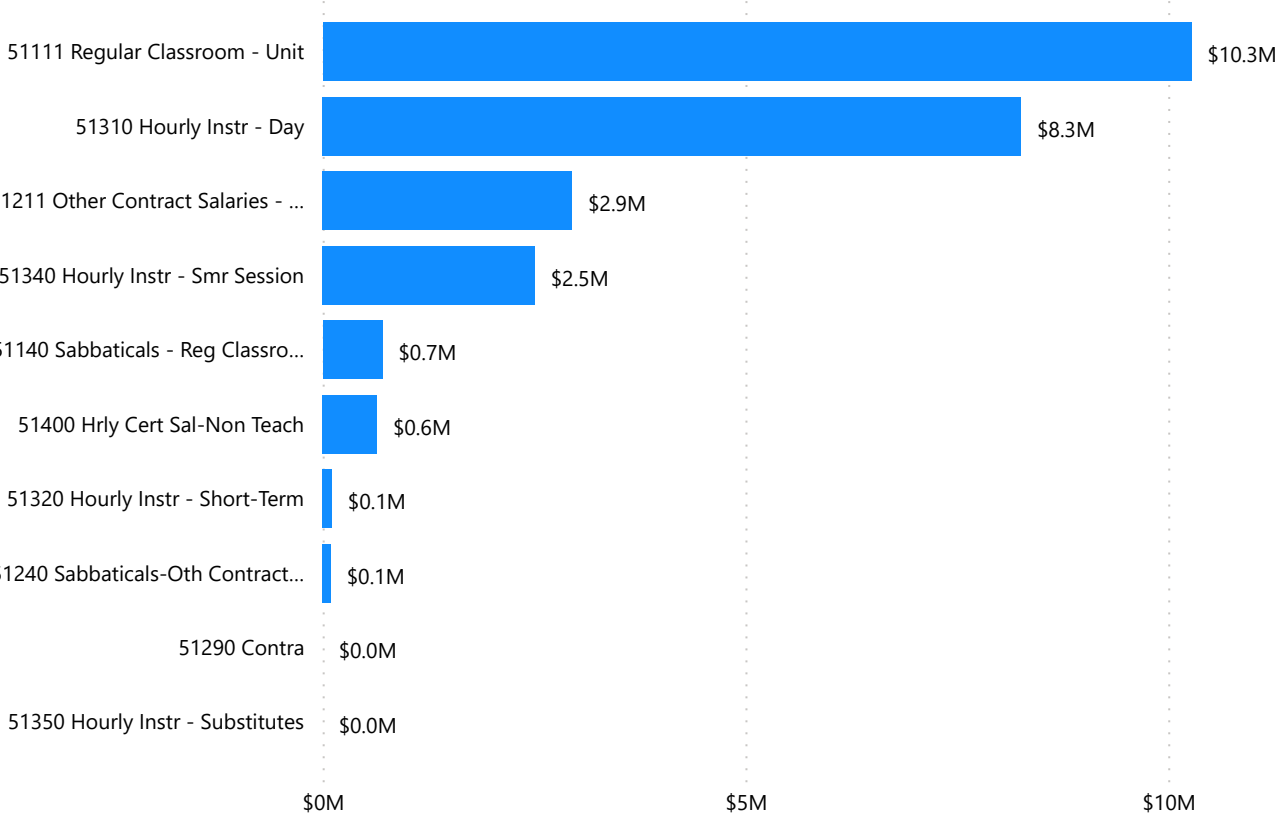


Fund 10 YTD Actual - Salaries

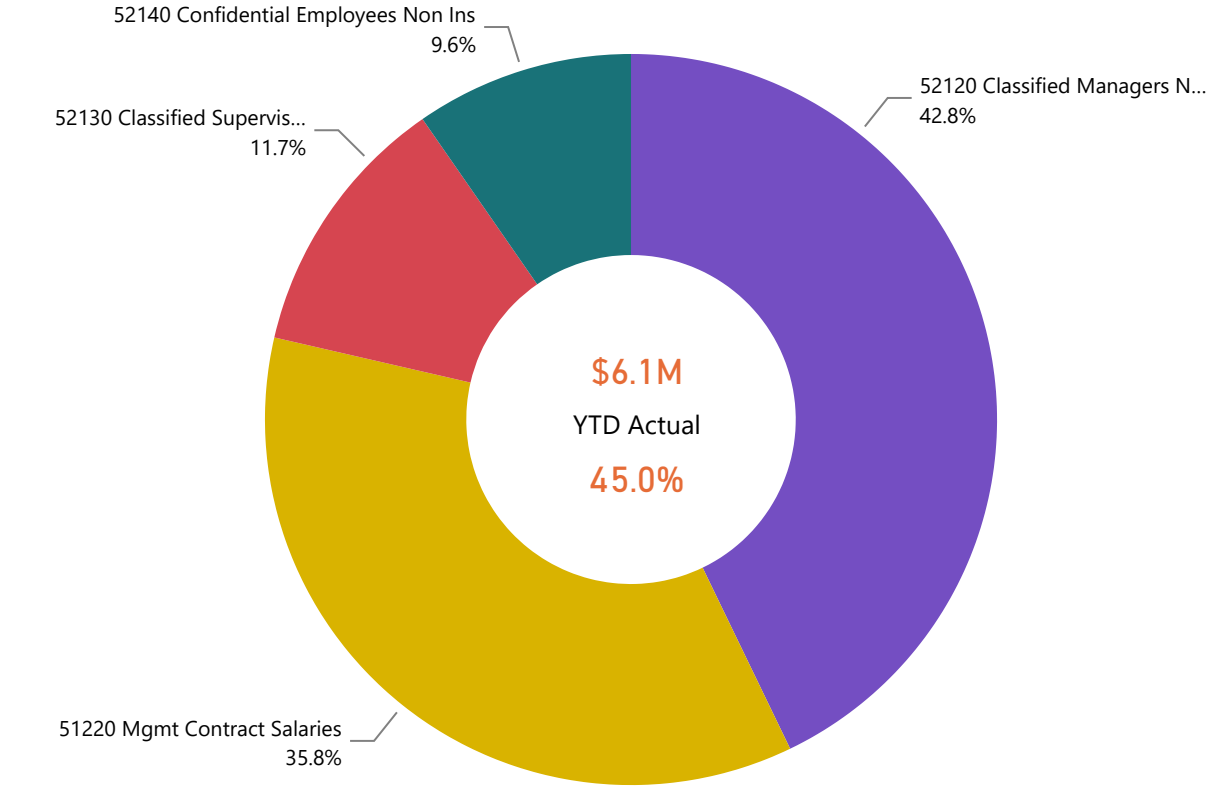
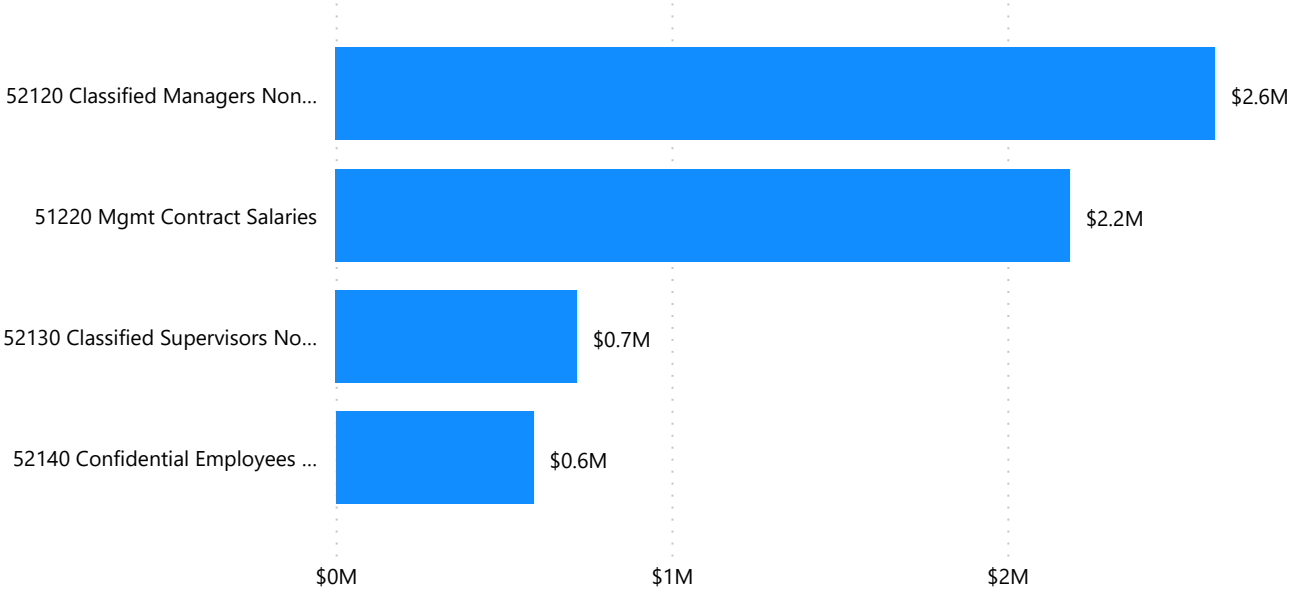
Fiscal Year	2023		
Salaries	Revised Budget	YTD Actual	Actuals/Budget
Classified Salaries			
52110 Reg, Other Than Instruction - Un	\$18,913,587	\$8,698,189	46%
52111 Regular, Professional Growth		\$14,607	-
52190 Classified Contra			-
52210 Instructional Aide -Classified	\$2,597,584	\$1,263,531	49%
52211 Inst Aide, Professional Growth		\$436	-
52310 Hrly, Other Than Instruction	\$832,390	\$172,450	21%
52320 Student Assistants (Non-Inst)	\$407,288	\$39,999	10%
52350 Substitutes	\$30,067	\$18,472	61%
52351 Overtime	\$142,204	\$281,259	198%
52410 Hrly, Instructional Aide	\$688,753	\$126,498	18%
52420 Hrly, Instructional Tutors	\$307,504	\$226,717	74%
52451 Instructional Overtime		\$3,474	-
Total	\$23,919,376	\$10,845,633	45%
Faculty Salaries			
51111 Regular Classroom - Unit	\$23,911,920	\$10,274,127	43%
51140 Sabbaticals - Reg Classroom	\$1,037,830	\$707,556	68%
51211 Other Contract Salaries - Unit	\$5,741,425	\$2,949,732	51%
51240 Sabbaticals-Oth Contract Sal	\$167,689	\$95,951	57%
51290 Contra			-
51310 Hourly Instr - Day	\$11,728,752	\$8,260,130	70%
51320 Hourly Instr - Short-Term	\$92,870	\$108,852	117%
51340 Hourly Instr - Smr Session	\$3,454,551	\$2,508,216	73%
51350 Hourly Instr - Substitutes	\$668,676		-
51400 Hrly Cert Sal-Non Teach	\$2,226,380	\$642,698	29%
Total	\$49,030,092	\$25,547,263	52%
Management Salaries			
51220 Mgmt Contract Salaries	\$4,295,795	\$2,185,724	51%
52120 Classified Managers Non Instru	\$5,998,441	\$2,618,210	44%
52130 Classified Supervisors Non Ins	\$1,773,721	\$718,075	40%
52140 Confidential Employees Non Ins	\$1,515,749	\$589,428	39%
Total	\$13,583,706	\$6,111,437	45%
Total	\$86,533,175	\$42,504,333	49%



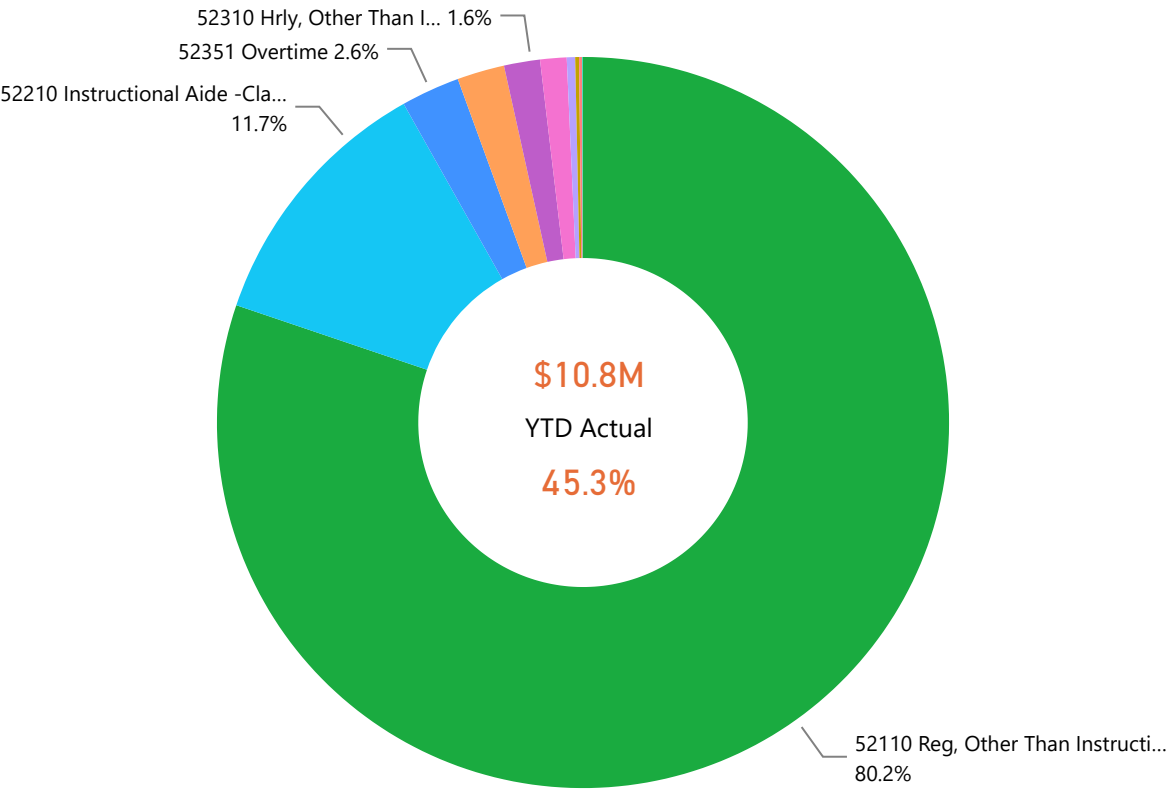
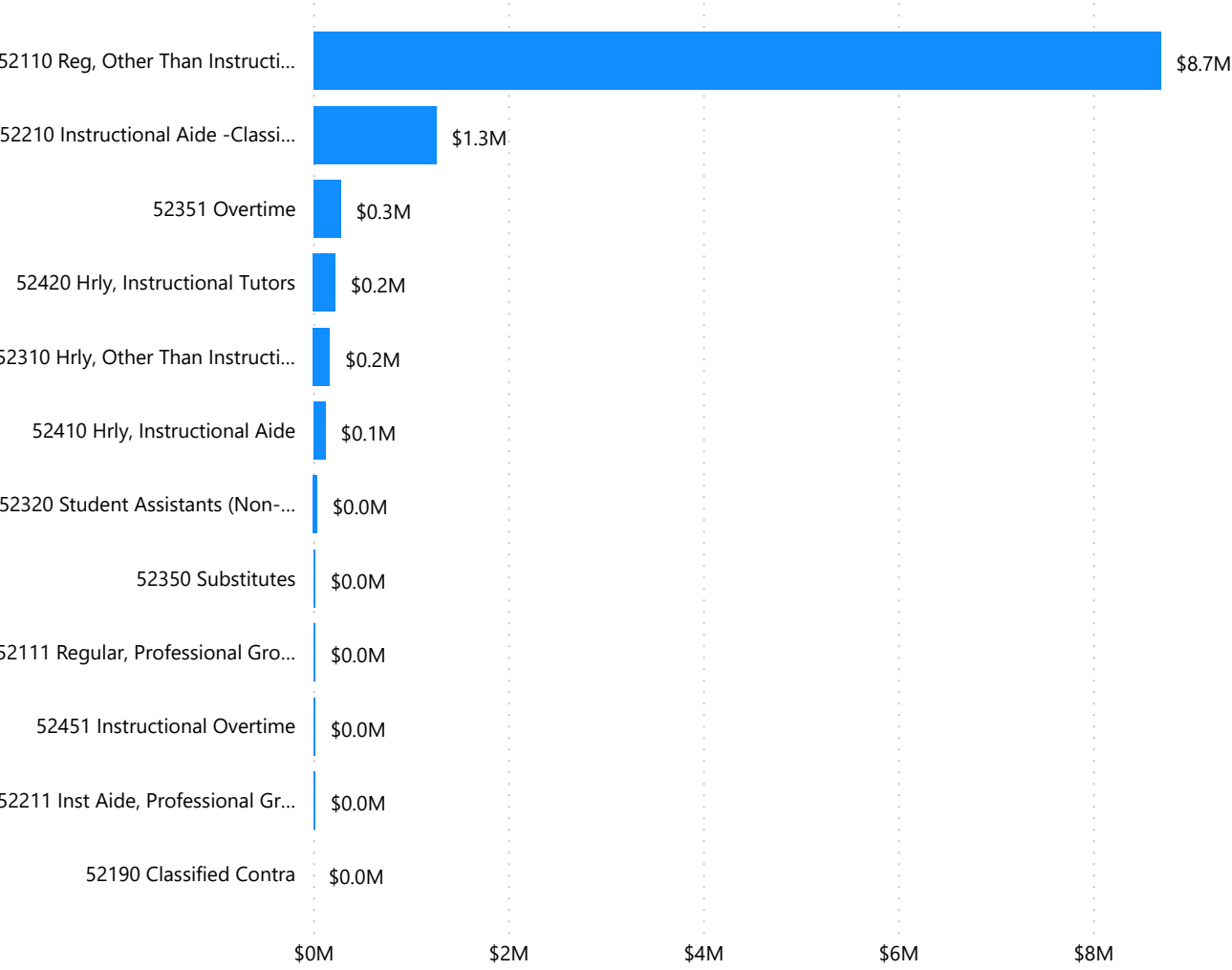
Fund 10 YTD Actual - Faculty Salaries



Fund 10 YTD Actual - Management Salaries



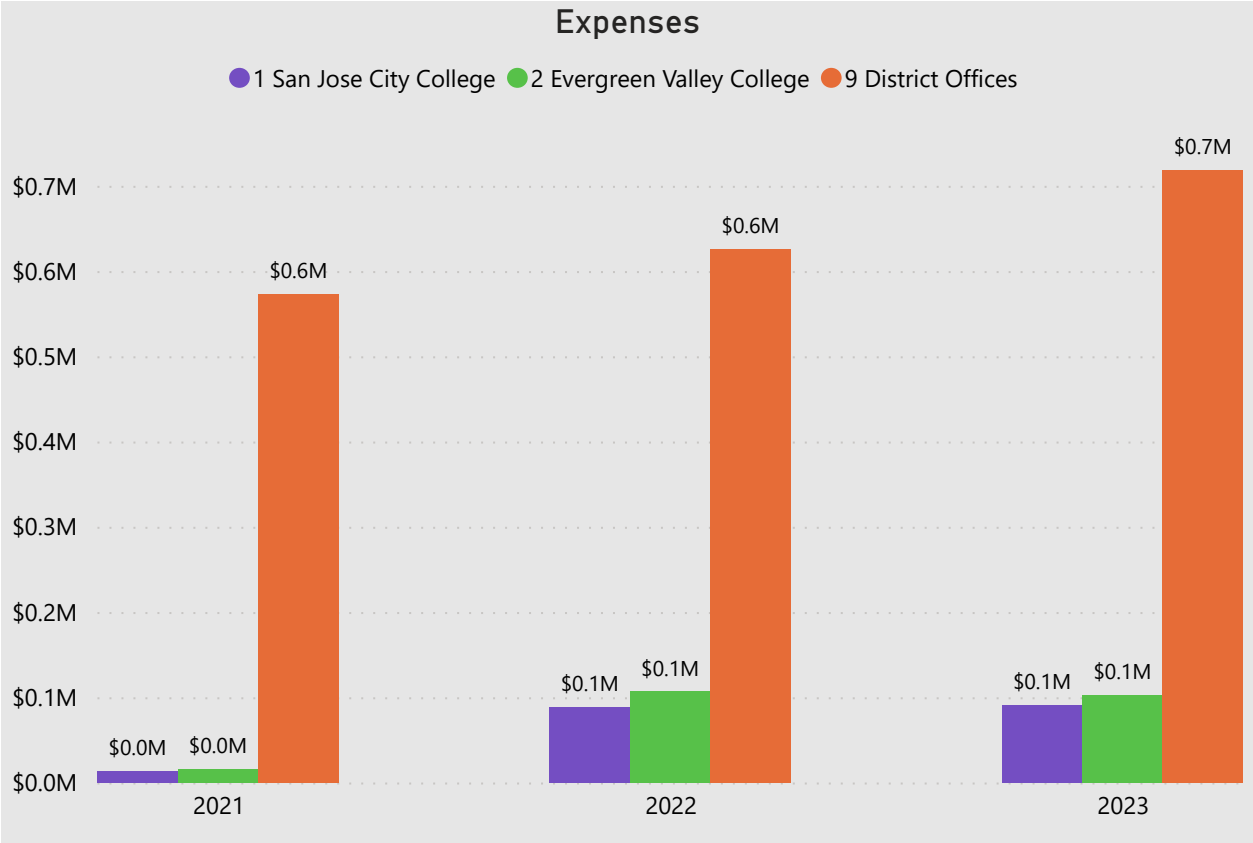
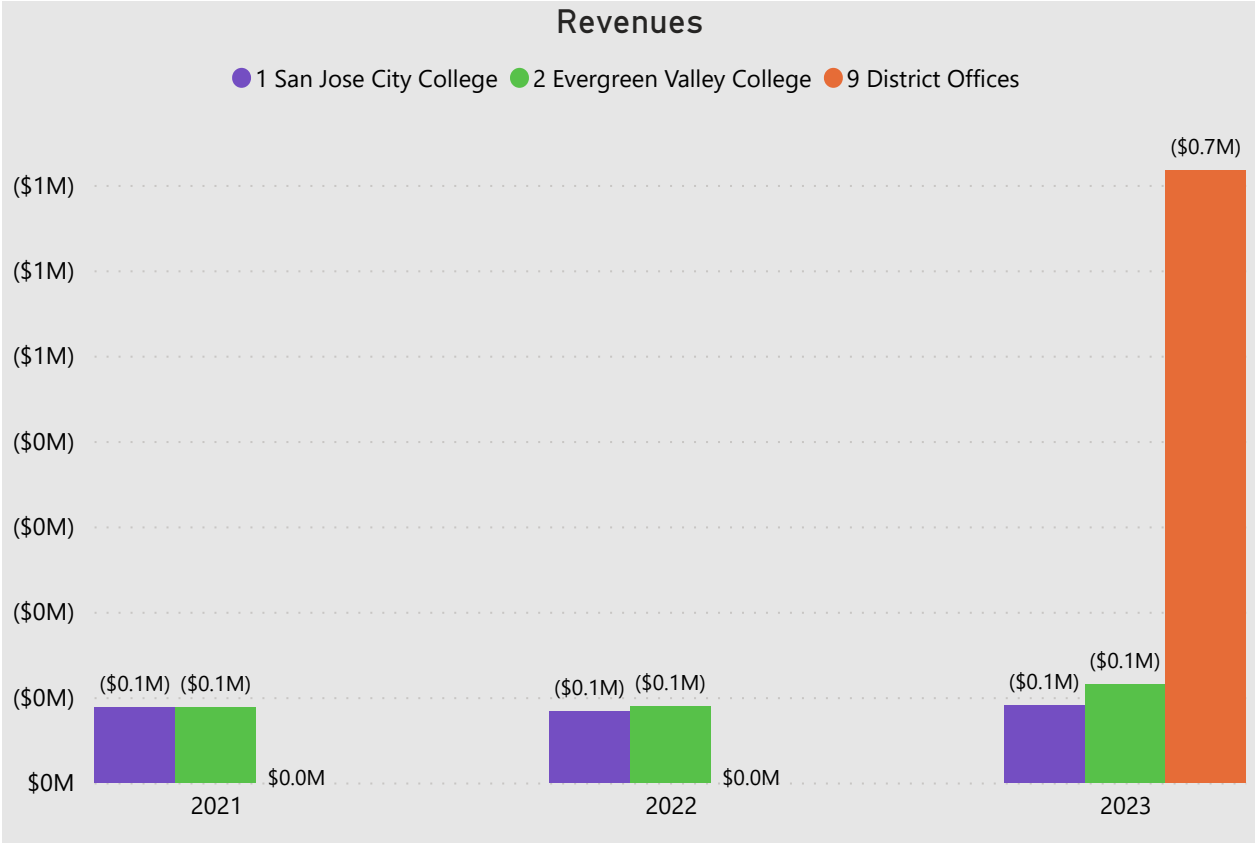
Fund 10 YTD Actual - Classified Salaries



Fund 11 Parking Fund

Fiscal Year	2021			2022			2023		
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	(\$180,325)	(\$88,326)	49%	(\$311,339)	(\$83,878)	27%	(\$614,364)	(\$90,756)	15%
52 Classified Salaries	\$16,258	\$8,129	50%	\$17,873	\$2,924	16%	\$15,158	\$7,473	49%
53 Employee Benefits	\$13,031	\$5,371	41%	\$13,993	\$3,248	23%	\$8,509	\$4,101	48%
55 Other Operating Exp & Serv	\$193,339	\$381	0%	\$193,339	\$82,494	43%	\$193,339	\$79,182	41%
Total	\$42,303	(\$74,445)	-	(\$86,134)	\$4,788	-	(\$397,358)	(\$0)	0%
2 Evergreen Valley College									
48 Revenues	(\$162,975)	(\$88,572)	54%	(\$361,611)	(\$89,455)	25%	(\$58,586)	(\$115,104)	196%
52 Classified Salaries	\$16,821	\$9,270	55%	\$19,319	\$11,807	61%	\$19,898	\$10,873	55%
53 Employee Benefits	\$13,202	\$6,699	51%	\$14,467	\$7,450	51%	\$15,378	\$7,739	50%
54 Supplies and Materials								\$596	-
55 Other Operating Exp & Serv	\$197,361	\$210	0%	\$197,361	\$87,541	44%	\$197,361	\$83,164	42%
Total	\$64,409	(\$72,392)	-	(\$130,464)	\$17,343	-	\$174,051	(\$12,732)	-
9 District Offices									
48 Revenues	(\$1,339,224)		-	(\$1,107,829)		-	(\$1,208,525)	(\$717,188)	59%
52 Classified Salaries	\$713,820	\$359,043	50%	\$763,890	\$387,876	51%	\$782,598	\$399,501	51%
53 Employee Benefits	\$461,540	\$213,852	46%	\$503,385	\$230,592	46%	\$555,206	\$246,176	44%
54 Supplies and Materials	\$7,713	(\$17)	-	\$7,713		-	\$1,500	\$547	36%
55 Other Operating Exp & Serv	\$49,439	\$26	0%	\$49,439	\$7,577	15%	\$99,028	\$72,113	73%
Total	(\$106,712)	\$572,904	-	\$216,598	\$626,045	289%	\$229,807	\$1,150	1%
Total		\$426,067	-		\$648,176	-	\$6,500	(\$11,582)	-

Fund 11 Parking Fund



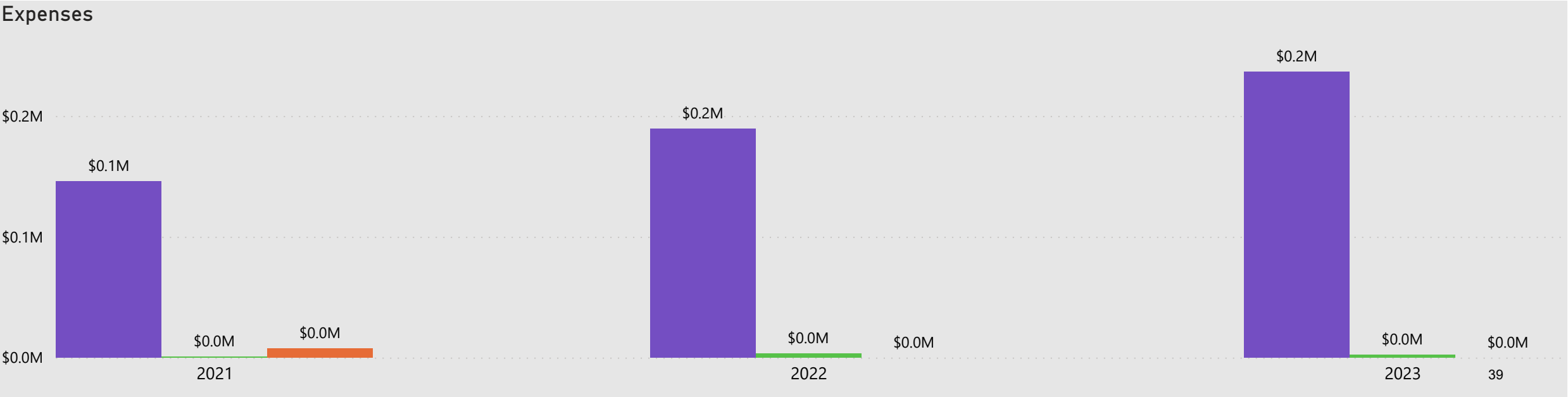
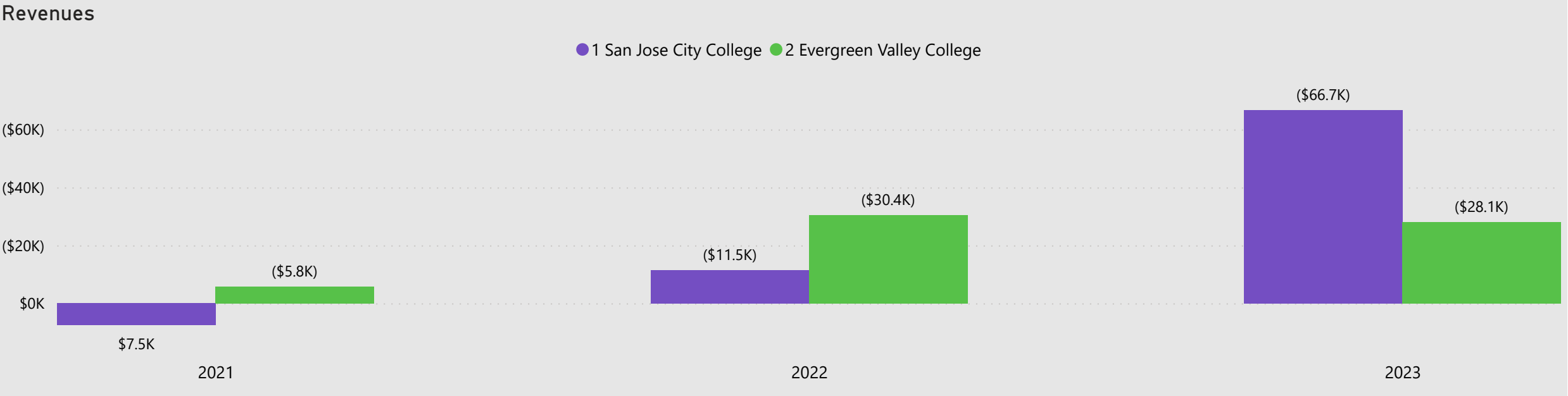
Fund 14 Student Success Enhancement Actuals

Fiscal Year	2021			2022			2023		
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	\$310,450		-						
Total	\$285,450	(\$25,000)	-	(\$25,000)	(\$25,000)	100%	(\$25,000)	(\$25,000)	100%

Fund 15 Facility Rentals

Fiscal Year	2021			2022			2023		
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	(\$224,500)	\$7,500	-	(\$516,672)	(\$11,479)	2%	(\$528,200)	(\$66,689)	13%
52 Classified Salaries	\$214,428	\$81,256	38%	\$182,189	\$95,264	52%	\$236,175	\$112,552	48%
53 Employee Benefits	\$99,450	\$64,789	65%	\$157,137	\$70,015	45%	\$159,217	\$79,064	50%
54 Supplies and Materials							\$38,700	\$7,457	19%
55 Other Operating Exp & Serv	\$115,536		-	\$11,792		-	\$1,321,078	\$37,162	3%
56 Capital Outlay				\$60,000	\$24,177	40%	\$24,123	\$623	3%
57 Other Outgo	\$550,000		-	\$550,000		-			-
Total	\$754,914	\$153,545	20%	\$444,446	\$177,977	40%	\$1,251,093	\$170,169	14%
2 Evergreen Valley College									
48 Revenues	(\$200,000)	(\$5,805)	3%	(\$200,000)	(\$30,384)	15%	(\$200,000)	(\$28,127)	14%
52 Classified Salaries	\$103,243		-	\$109,433		-	\$115,037		-
53 Employee Benefits	\$57,884		-	\$61,647		-	\$62,790		-
54 Supplies and Materials	\$32,000		-	\$32,000	\$1,207	4%	\$27,000	\$519	2%
55 Other Operating Exp & Serv	\$740,482	\$54	0%	\$1,097,590	\$347	0%	\$1,035,598	\$1,761	0%
56 Capital Outlay	\$220,189		-	\$222,189	\$1,836	1%	\$672,189		-
Total	\$953,798	(\$5,751)	-	\$1,322,859	(\$26,994)	-	\$1,712,614	(\$25,847)	-
9 District Offices									
55 Other Operating Exp & Serv			-						
57 Other Outgo	\$188,340	\$7,647	4%	\$177,845		-			-
Total	\$188,340	\$7,647	4%	\$177,845		-			-
Total	\$1,897,052	\$155,440	8%	\$1,945,150	\$150,982	8%	\$2,963,707	\$144,322	5%

Fund 15 Facility Rentals



Fund 16 Center for Economic Mobility

Fiscal Year	2021			2022			2023		
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	(\$2,252,569)	(\$296,121)	13%	(\$2,813,921)	(\$301,696)	11%	(\$2,805,238)	(\$256,841)	9%
Total	(\$2,252,569)	(\$296,121)	13%	(\$2,813,921)	(\$301,696)	11%	(\$2,805,238)	(\$256,841)	9%
5 Expenses									
51 Academic Salaries	\$284,216	\$117,702	41%	\$306,341	\$62,360	20%	\$391,230	\$101,879	26%
52 Classified Salaries	\$887,470	\$254,889	29%	\$1,121,185	\$309,984	28%	\$1,103,653	\$295,459	27%
53 Employee Benefits	\$656,428	\$172,610	26%	\$800,031	\$144,053	18%	\$824,728	\$147,730	18%
54 Supplies and Materials	\$27,175	\$61	0%	\$30,795	\$504	2%	\$44,130	\$5,161	12%
55 Other Operating Exp & Serv	\$380,531	\$101,007	27%	\$575,968	\$102,342	18%	\$513,707	\$64,548	13%
56 Capital Outlay	\$1,000		-	\$1,000		-	\$1,000		-
57 Other Outgo				\$9,305	\$126	1%			
Total	\$2,236,820	\$646,269	29%	\$2,844,624	\$619,368	22%	\$2,878,448	\$614,776	21%
Total	(\$15,749)	\$350,149	-	\$30,703	\$317,672	1035%	\$73,210	\$357,935	489%

Fund 16 Center for Economic Mobility

Fiscal Year	2021			2022			2023		
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									
4 Revenues									
48 Revenues		(\$79,328)	-	(\$319,328)		-	(\$340,083)	(\$60,274)	18%
Total		(\$79,328)	-	(\$319,328)		-	(\$340,083)	(\$60,274)	18%
5 Expenses									
51 Academic Salaries							\$72,036	\$9,381	13%
52 Classified Salaries								\$9,032	-
53 Employee Benefits							\$18,540	\$4,955	27%
54 Supplies and Materials							\$22,630	\$3,532	16%
55 Other Operating Exp & Serv				\$310,149		-	\$226,877	\$1,422	1%
57 Other Outgo				\$9,179		-			
Total				\$319,328		-	\$340,083	\$28,322	8%
Total		(\$79,328)	-			-		(\$31,952)	-

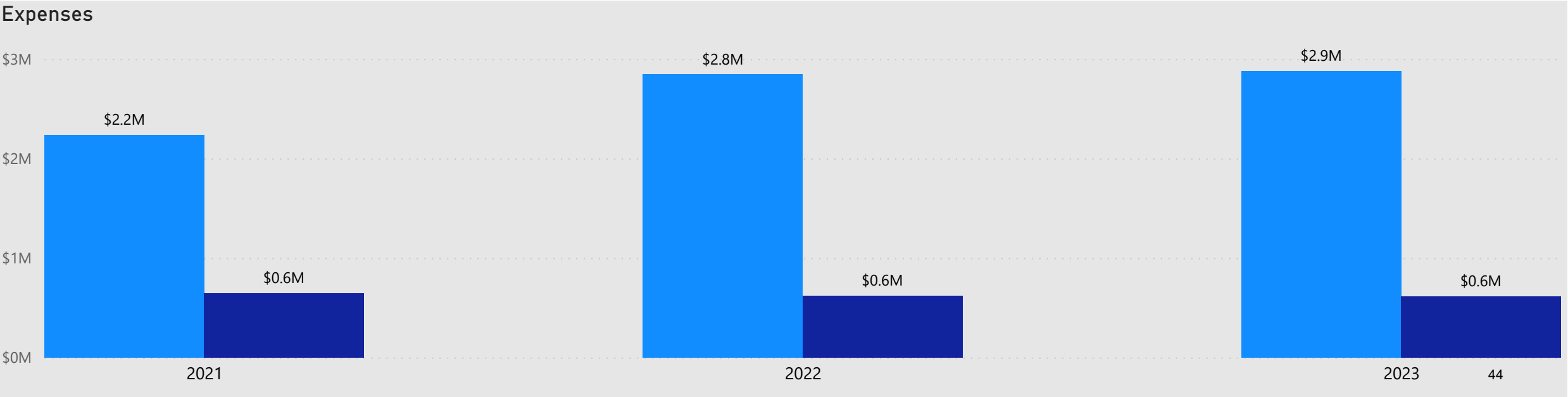
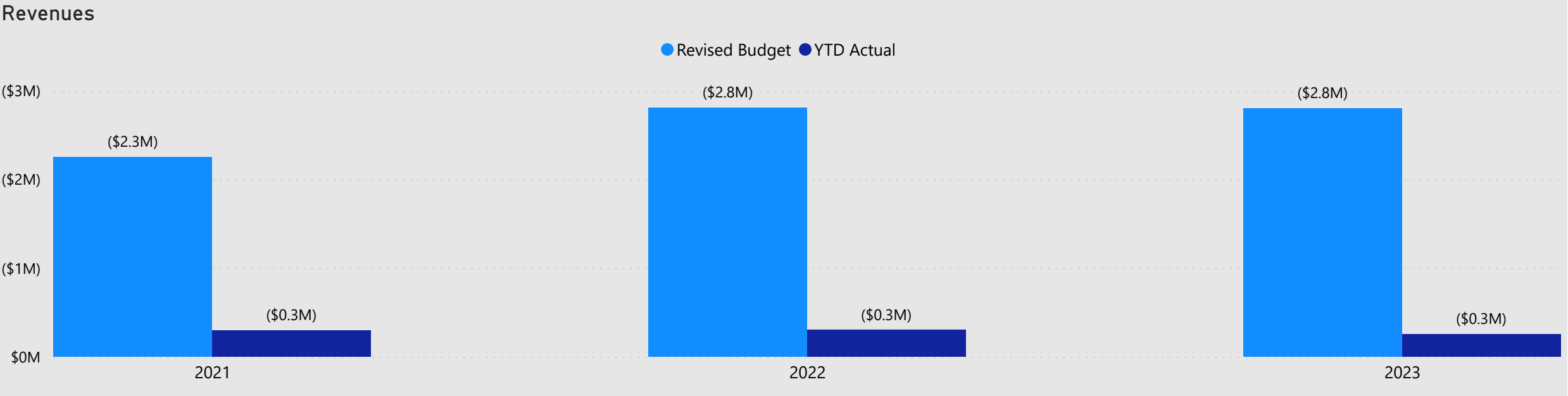
Fund 16 Center for Economic Mobility

Fiscal Year	2021			2022			2023		
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	(\$43,000)		-	(\$60,000)	(\$62,250)	104%			
Total	(\$43,000)		-	(\$60,000)	(\$62,250)	104%			
5 Expenses									
51 Academic Salaries	\$3,000		-		\$971	-	\$4,095		-
53 Employee Benefits	\$1,080		-		\$199	-	\$965		-
54 Supplies and Materials	\$5,675		-	\$9,295		-			
55 Other Operating Exp & Serv	\$37,920	\$21,500	57%	\$92,875	\$24,275	26%	\$82,650		-
57 Other Outgo				\$126	\$126	100%			
Total	\$47,675	\$21,500	45%	\$102,295	\$25,571	25%	\$87,710		-
Total	\$4,675	\$21,500	460%	\$42,295	(\$36,679)	-	\$87,710		-

Fund 16 Center for Economic Mobility

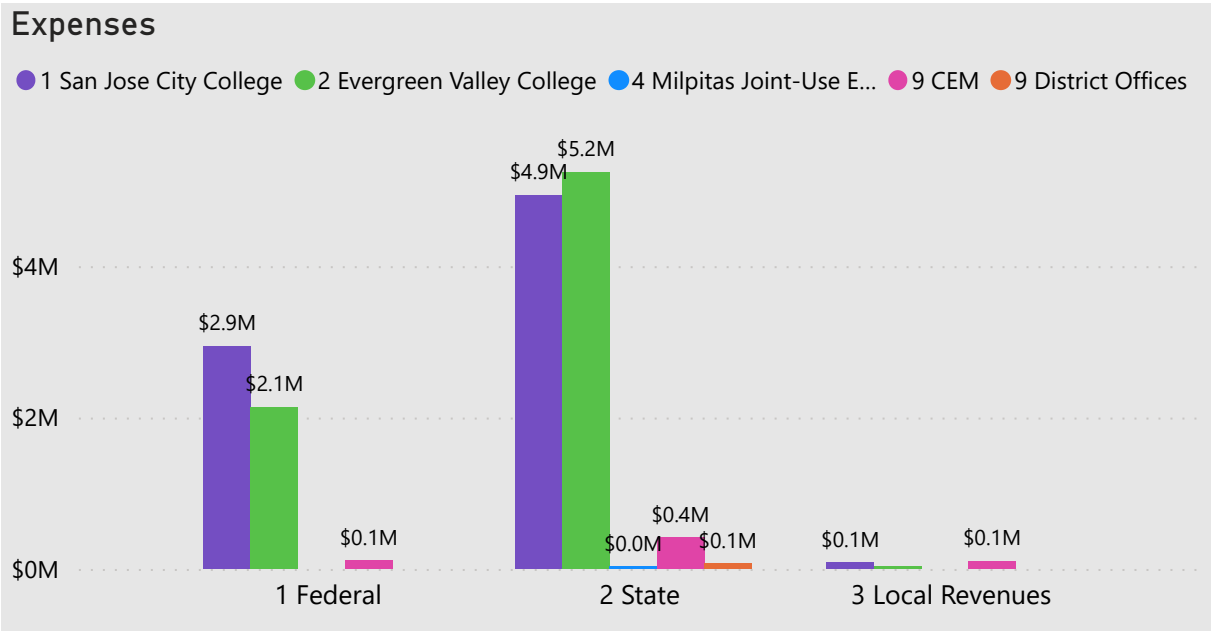
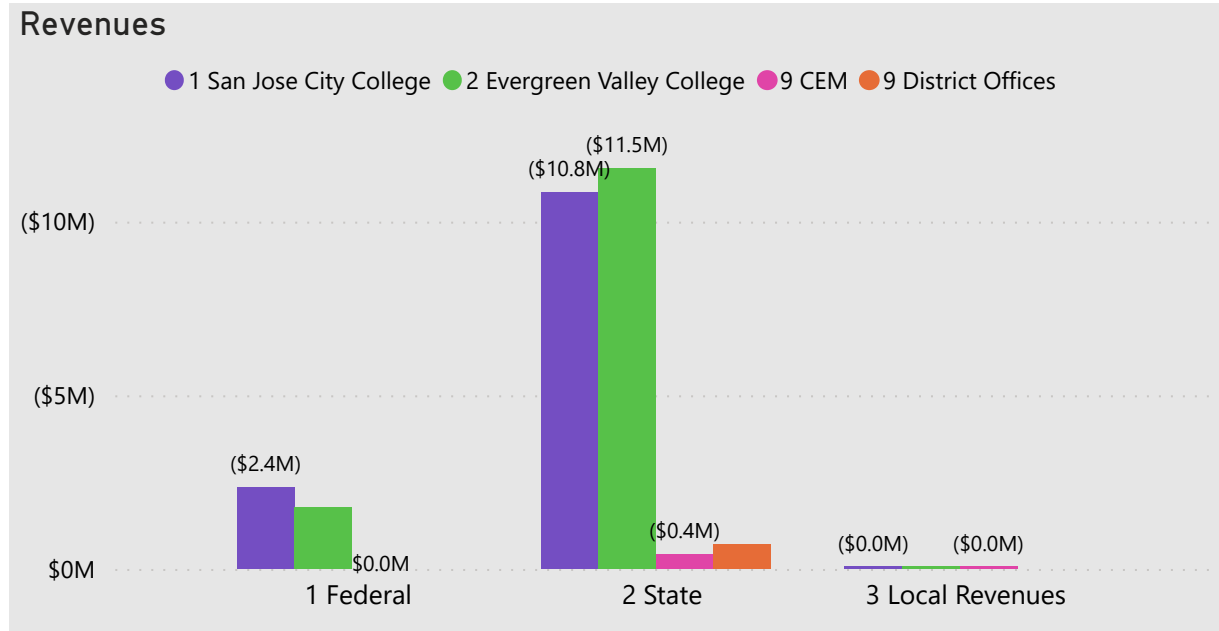
Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 CEM									
3 Fund Balances									
39 Fund Equity			-			-			-
Total			-			-			-
4 Revenues									
48 Revenues	(\$2,209,569)	(\$216,793)	10%	(\$2,434,593)	(\$239,446)	10%	(\$2,465,155)	(\$196,567)	8%
Total	(\$2,209,569)	(\$216,793)	10%	(\$2,434,593)	(\$239,446)	10%	(\$2,465,155)	(\$196,567)	8%
5 Expenses									
51 Academic Salaries	\$281,216	\$117,702	42%	\$306,341	\$61,388	20%	\$315,099	\$92,498	29%
52 Classified Salaries	\$887,470	\$254,889	29%	\$1,121,185	\$309,984	28%	\$1,103,653	\$286,427	26%
53 Employee Benefits	\$655,348	\$172,610	26%	\$800,031	\$143,854	18%	\$805,223	\$142,775	18%
54 Supplies and Materials	\$21,500	\$61	0%	\$21,500	\$504	2%	\$21,500	\$1,628	8%
55 Other Operating Exp & Serv	\$342,611	\$79,507	23%	\$172,944	\$78,067	45%	\$204,180	\$63,126	31%
56 Capital Outlay	\$1,000		-	\$1,000		-	\$1,000		-
Total	\$2,189,145	\$624,769	29%	\$2,423,001	\$593,797	25%	\$2,450,655	\$586,454	24%
Total	(\$20,424)	\$407,977	-	(\$11,592)	\$354,351	-	(\$14,500)	\$389,887	-

Fund 16 Center for Economic Mobility



Fund 17 Grants & Categoricals - Total

Location Group	1 San Jose City College			2 Evergreen Valley College			4 Milpitas Joint-Use Ed. Ctr			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	Revised Budget	YTD Actual	%Budget
4 Revenues															
1 Federal	(\$7,272,793)	(\$2,351,054)	32%	(\$15,113,486)	(\$1,767,041)	12%				(\$501,985)		-	(\$4,000,000)		-
2 State	(\$27,861,597)	(\$10,844,922)	39%	(\$29,856,953)	(\$11,538,210)	39%				(\$923,839)	(\$417,344)	45%	(\$3,678,321)	(\$707,966)	19%
3 Local Revenues	(\$273,998)	(\$5,500)	2%	(\$163,981)	(\$40,179)	25%				(\$300,100)	(\$25,000)	8%			
Total	(\$35,408,387)	(\$13,201,475)	37%	(\$45,134,421)	(\$13,345,430)	30%				(\$1,725,924)	(\$442,344)	26%	(\$7,678,321)	(\$707,966)	9%
5 Expenses															
1 Federal	\$7,272,793	\$2,945,732	41%	\$15,113,486	\$2,139,604	14%				\$501,985	\$107,802	21%	\$4,000,000		-
2 State	\$28,571,294	\$4,936,081	17%	\$29,856,953	\$5,242,700	18%	\$75,000	\$3,976	5%	\$923,839	\$411,745	45%	\$2,893,623	\$70,281	2%
3 Local Revenues	\$257,589	\$80,098	31%	\$163,981	\$13,747	8%				\$300,100	\$100,770	34%			
Total	\$36,101,676	\$7,961,912	22%	\$45,134,421	\$7,396,050	16%	\$75,000	\$3,976	5%	\$1,725,924	\$620,317	36%	\$6,893,623	\$70,281	1%
Total	\$693,289	(\$5,239,564)	-	(\$0)	(\$5,949,380)	-	\$75,000	\$3,976	5%		\$177,973	-	(\$784,698)	(\$637,685)	81%



Fund 17 Grants & Categoricals - 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												
10201 Federal Work Study	\$372,959	\$124,776	33%	\$335,593	\$146,236	44%						
10302 Trio - Upward Bound				\$828,064	\$227,704	27%						
10303 Trio - Talent Search				\$526,545	\$232,385	44%						
10311 AANAPISI Asian American				\$375,000		-						
10401 VTEA Title I-C	\$243,594	\$24,054	10%	\$241,214	\$90,092	37%						
10504 CARES ACT HigherEd Emgy Rlf			-	\$214,711	\$108,249	50%						
10505 CARES ACT HigherEd Emgy RlfMSI				\$7,313		-						
10506 CRRSAA HEERF II	\$1,848,581	\$555,829	30%	\$4,090,946	\$1,172,456	29%						-
10507 CRRSAA HEERF II MSI	\$351,813	\$351,813	100%	\$653,209		-						
10508 ARPA HEERF III	\$2,530,996	\$1,000,000	40%	\$5,631,009		-				\$4,000,000		-
10509 ARPA HEERF III MSI	\$601,350	\$573,187	95%	\$947,170		-						
10721 Title V: GANAS - Y1		(\$0)	-									
10722 Title V: GANAS - Y2	\$422,417	\$229,609	54%									
10723 Title V: GANAS - Y3	\$599,463		-									
10731 MESA SJSU 21-22 Y1	\$123,748	\$61,988	50%									
10732 MESA SJSU 22-23 Y2	\$110,000	\$312	0%									
10801 Veteran's Administration	\$17,992	\$1,202	7%	\$6,597		-						
10901 NSF INCLUDES Alliance Yr 1							\$47,175	\$16,577	35%			
10902 NSF INCLUDES Alliance Yr 2							\$226,173	\$65,658	29%			
10903 NSF INCLUDES Alliance Yr 3				\$10,641	\$10,641	100%	\$119,094	\$10,567	9%			
10911 NSF-Integrated Teacher Pathway	\$5,999	\$2,750	46%									
10921 NSF-SRI Project GOALS YR1							\$14,707	\$10,000	68%			
10922 NSF-SRI Project GOALS YR2				\$41,784	\$10,271	25%	\$94,836	\$5,000	5%			
10931 NSF-NextFlex				\$107,985	\$55,808	52%						
10935 NSF S-STEM Biology				\$749,844	\$15,879	2%						
11101 TANF	\$43,881	\$20,211	46%	\$42,536	\$12,185	29%						
11208 YESS-ILP				\$22,500	\$7,387	33%						
11301 CalFresh (CSU Chico)				\$280,825	\$50,311	18%						
Total	\$7,272,793	\$2,945,732	41%	\$15,113,486	\$2,139,604	14%	\$501,985	\$107,802	21%	\$4,000,000	46	-

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	\$1,602,255	\$640,314	40%	\$1,320,020	\$514,439	39%			
20301 DSP/Student Accessibility	\$1,293,216	\$415,062	32%	\$784,268	\$255,728	33%			
20305 LGBTQ+	\$69,905		-	\$69,905		-			
20400 Student Equity & Achievement	\$3,075,488	\$1,115,846	36%	\$3,109,421	\$1,353,273	44%	\$175,036		-
20401 Student Success & Support Prog					\$8	-			
20402 Student Equity					(\$0)	-			
20403 Hunger Free Campus Support				\$22,808	\$11,351	50%			
20404 Innovation in Higher Education						-			
20405 Zero Textbook Cost Degree	\$20,000		-	\$20,000		-			
20408 Veteran Resource Center (SSSP)	\$108,942	\$28,554	26%	\$101,890	\$27,383	27%			
20409 Dream Resource Liaison	\$108,211	\$20,034	19%	\$160,693	\$17,994	11%			
20421 Basic Needs Centers	\$410,282	\$87,702	21%	\$487,580	\$76,979	16%			
20422 Student Food House Spt-BasicNd	\$431,920	\$52,869	12%	\$430,863		-			
20423 Student Housing (Planning)	\$235,000		-	\$235,000		-			
20702 IEPI Innovation&Effectiveness	\$136,552	\$59,225	43%	\$139,661	\$26,245	19%			
20711 Umoja Community Edu Foundation				\$88		-			
20801 State Apport-Apprentices	\$226,109	\$29,245	13%						
20811 CA Apprenticeship Initiative	\$141,668	\$11,235	8%						
20812 CA Apprentice Init-Googl Elmwd	\$266,950		-						
20814 CAI - Hgh Rd Training Prtnrshp				\$71,334	\$81,206	114%			
20815 CA Apprentice Init - CARE				\$500,000		-			
21001 County Excess Costs Serv-CALWORKS	\$212,000	\$70,743	33%	\$145,000	\$58,039	40%			
21201 CALWORKS	\$305,639	\$93,565	31%	\$368,747	\$66,970	18%			
21301 Financial Aid Administration	\$329,826	\$163,939	50%	\$437,008	\$171,597	39%			
21302 Financial Aid Technology	\$37,412		-	\$53,846		-	\$36,486	\$13,274	36%
21401 Block Grant - Instr. Support	\$1,046,375	\$24,638	2%	\$794,460		-			
21503 Block Grant - Phys Plant 18-19						-			
21504 Block Grant - Phys Plant 19-20				\$14,929	\$14,701	98%			-
21506 Block Grant - Phys Plant 21-22	\$1,815,746	\$46,409	3%	\$1,371,557	\$30,553	2%	\$22,000	\$22,000	100%
21507 Block Grant - Phys Plant 22-23	\$4,854,086		-	\$4,854,086		-			-

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

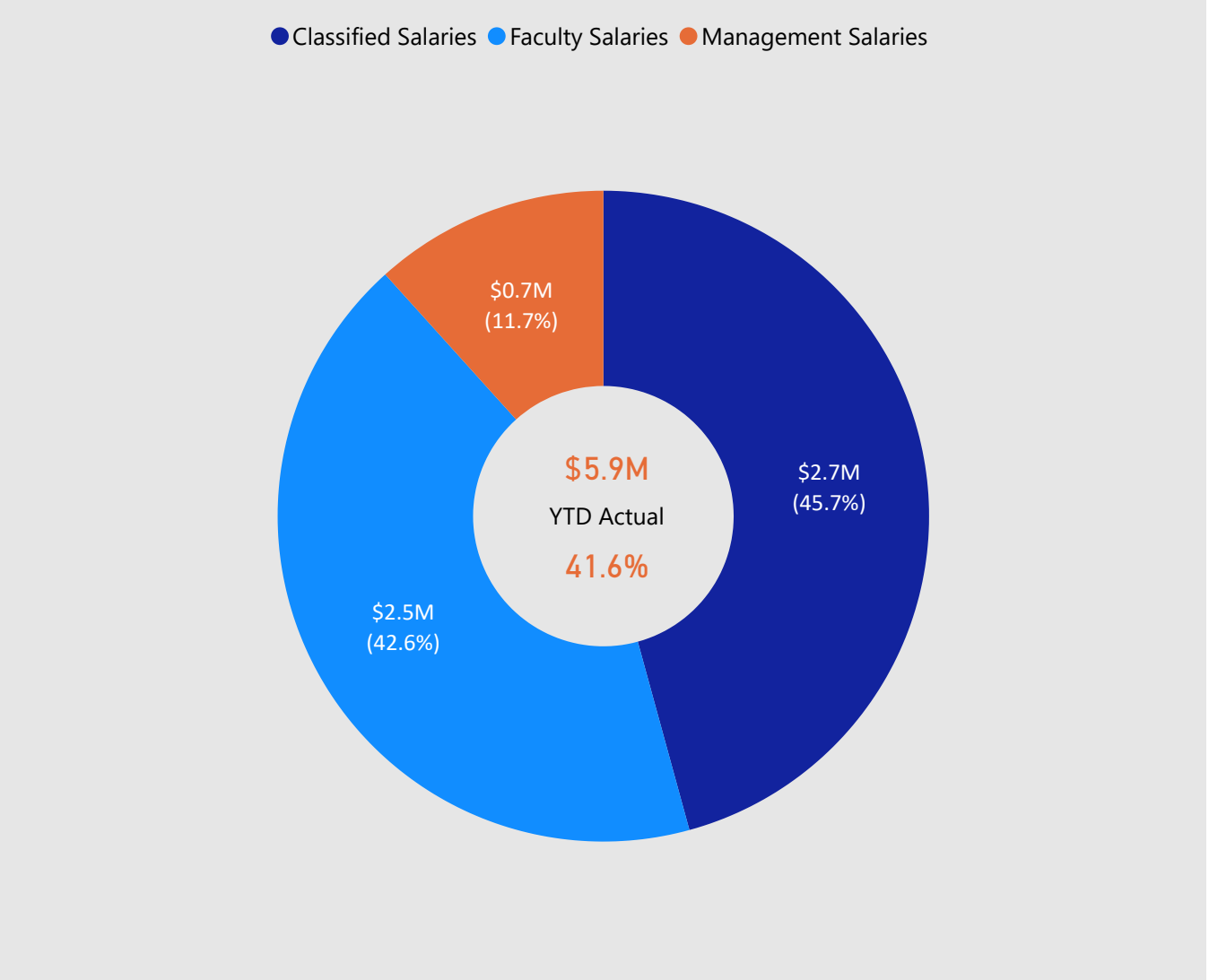
Location Group	1 San Jose City College			2 Evergreen Valley College			4 Milpitas Joint-Use Ed. Ctr			9 CEM			9 District Offices		
Object Group	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget
5 Expenses															
22004 Guided Pathways Allocation	\$294,251	\$67,815	23%	\$434,301	\$15,346	4%									
22005 Student Succ Completion Grant	\$1,112,696	\$347,164	31%	\$2,542,577	\$952,764	37%									
22009 Immed Action-CalFresh Outreach				\$5,930	\$5,925	100%									
22010 Immed Action-Retention/Outreac	\$899,170	\$166,864	19%	\$1,024,580	\$177,044	17%									
22301 CARE	\$96,164	\$4,835	5%	\$188,141	\$35,490	19%									
22303 CCAP Instr Mat Dual Enroll	\$23,578	\$9,000	38%												
22500 Lottery	\$623,663	\$104,481	17%	\$1,504,282	\$87,244	6%	\$75,000	\$3,976	5%						
22507 Library Services Platform													\$13,196	\$11,374	86%
22591 Classified Prof Devlp													\$62,664		-
22593 Cultural Competent Faculty PD	\$50,435		-	\$50,435		-									
22596 EEO Best Practices													\$208,333		-
22597 Equal Employment Opportunity													\$268,866	\$23,633	9%
25600 Nursing Faculty and Recruitmen				\$217,370	\$98,299	45%									
25619 Adult Education Block Grant	\$405,050	\$101,049	25%	\$304,938	\$110,792	36%				\$923,839	\$411,745	45%			
25702 California College Promise	\$725,193	\$150,493	21%	\$869,776	\$245,989	28%									
26202 Strong Workforce Local - Yr2	\$1,260,748	\$506,307	40%	\$1,053,077	\$252,233	24%									
26203 Strong Workforce Local - Yr1	\$1,402,821	\$22,071	2%	\$1,402,821		-									
26204 Strong Workforce Regional -Yr1	\$746,552	\$8,297	1%	\$741,552	\$81,115	11%									
26205 Strong Workforce Regional -Yr2	\$813,151	\$288,978	36%	\$428,855	\$257,410	60%									
26206 Strong Workforce Regional -Yr3	\$286,788	\$286,788	100%												
26207 Strong Workfrc Regional-RJV Y1						-									
26208 Strong Workfrc Regional-RJV Y2				\$201,358	\$67,930	34%									
26220 College Specific Allocation													\$1,000,000		-
26402 Mental Health Support Funds	\$250,168	\$14,284	6%	\$540,493	\$148,652	28%									
Total	\$28,571,294	\$4,936,081	17%	\$29,856,953	\$5,242,700	18%	\$75,000	\$3,976	5%	\$923,839	\$411,745	45%	\$2,893,623	\$70,281	2%

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)							\$224,000	\$69,193	31%
31603 CalEITC (UWBA)	\$223		-						
31613 Kaiser Permanente Benefits								\$6,066	-
32405 Gene Haas Foundation	\$4,810		-						
32417 SC Cnty Substance Use Prev Svs				\$4,999		-			
32418 SC Cnty Office of ReEntry Svs	\$108,479	\$12,111	11%				\$64,500	\$19,446	30%
32419 SC County COD Training	\$21,536	\$3,237	15%						
32804 UC Regents Puente Project	\$1,500		-						
32805 UCSD Space Grant Consortium				\$10,000	\$6,337	63%			
33406 WFI - PG&E							\$11,600		-
33411 CA Press Foundtn - Journalism	\$1,500	\$1,500	100%						
33413 Pure Good Fndn Workforce Dev				\$49,013		-			
33418 MIT Scholarship	\$75,000	\$18,750	25%						
33507 Dorothy D. Rupe Nursing				\$20,580	\$7,409	36%			
33513 YESS - Foster Youth				\$11,284		-			
33514 Burton Book Fund				\$6,000		-			
34301 Fresh Start Grant								\$6,066	-
34403 San Jose Promise Local -EBAY	\$44,541	\$44,500	100%	\$62,106		-			
Total	\$257,589	\$80,098	31%	\$163,981	\$13,747	8%	\$300,100	\$100,770	34%

Fund 17 Grants & Categoricals - Salaries

Fiscal Year	2023		
Salaries	Revised Budget	YTD Actual	Actuals/Budget
▲			
Classified Salaries			
52110 Reg, Other Than Instruction - Un	\$5,231,363	\$1,881,130	36%
52111 Regular, Professional Growth	\$13,003	\$7,477	57%
52210 Instructional Aide -Classified	\$448,738	\$65,787	15%
52310 Hrly, Other Than Instruction	\$730,747	\$296,849	41%
52320 Student Assistants (Non-Inst)	\$732,250	\$278,971	38%
52350 Substitutes		\$973	-
52351 Overtime	\$64,300	\$28,821	45%
52410 Hrly, Instructional Aide	\$127,229	\$123,456	97%
52420 Hrly, Instructional Tutors	\$21,139	\$14,160	67%
Total	\$7,368,768	\$2,697,624	37%
Faculty Salaries			
51111 Regular Classroom - Unit	\$109,142	\$27,286	25%
51211 Other Contract Salaries - Unit	\$2,956,747	\$1,260,286	43%
51310 Hourly Instr - Day	\$131,112	\$53,985	41%
51400 Hrly Cert Sal-Non Teach	\$2,026,086	\$1,169,446	58%
Total	\$5,223,088	\$2,511,003	48%
Management Salaries			
51220 Mgmt Contract Salaries	\$233,948	\$178,872	76%
52120 Classified Managers Non Instru	\$1,008,633	\$418,188	41%
52130 Classified Supervisors Non Ins	\$348,798	\$91,638	26%
Total	\$1,591,379	\$688,698	43%
Total	\$14,183,235	\$5,897,324	42%



Fund 18 Health Fees

Fiscal Year	2021			2022			2023		
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)	(\$193,267)	64%	(\$350,483)	(\$172,006)	49%	(\$582,183)	(\$166,850)	29%
51 Academic Salaries	\$217,344	\$100,299	46%	\$197,135	\$118,869	60%	\$144,709	\$130,544	90%
52 Classified Salaries	\$116,285	\$52,922	46%	\$121,443	\$57,404	47%	\$127,579	\$55,084	43%
53 Employee Benefits	\$101,062	\$47,701	47%	\$112,987	\$52,723	47%	\$92,180	\$55,663	60%
54 Supplies and Materials	\$18,000	\$7,137	40%	\$10,054	\$644	6%	\$47,800	\$1,805	4%
55 Other Operating Exp & Serv	\$21,415	\$3,646	17%	\$12,487	\$1,054	8%	\$3,000	\$1,057	35%
Total	\$173,623	\$18,438	11%	\$103,623	\$58,688	57%	(\$166,915)	\$77,302	-
2 Evergreen Valley College									
48 Revenues	(\$333,636)	(\$217,376)	65%	(\$333,636)	(\$180,676)	54%	(\$333,636)	(\$155,601)	47%
51 Academic Salaries	\$152,739	\$77,773	51%	\$160,638	\$90,432	56%	\$163,978	\$89,134	54%
52 Classified Salaries	\$89,677	\$39,031	44%	\$91,878	\$43,179	47%	\$93,582	\$39,367	42%
53 Employee Benefits	\$81,808	\$42,521	52%	\$88,618	\$44,079	50%	\$94,742	\$44,414	47%
54 Supplies and Materials	\$13,110	(\$1,321)	-	\$11,949	\$883	7%	\$8,120	\$449	6%
55 Other Operating Exp & Serv	\$35,073	\$346	1%	\$55,178	\$1,011	2%	\$378,251	\$444	0%
56 Capital Outlay	\$5,000		-	\$1,427		-	\$338		-
57 Other Outgo	\$3,613		-						
Total	\$47,384	(\$59,027)	-	\$76,052	(\$1,092)	-	\$405,375	\$18,208	4%
Total	\$221,007	(\$40,589)	-	\$179,675	\$57,597	32%	\$238,460	\$95,511	40%



SAN JOSÉ • EVERGREEN
Community College District

CAPITAL/ BOND PROJECT FUNDS



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

In November 2010, the voters reaffirmed their commitment to the District with the passage of an additional local general obligation bond authorization known as Measure G - 2010 in the amount of \$268 million. Then again, in November 2016, the voters expressed their generosity and commitment to the District with the passage of Measure, which provided an additional funding authorization of \$748 million.

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

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

Fund 42 has been established to track expenditures related to the Measure G-2010 Series B bond program (otherwise known as the technology and scheduled maintenance [or small capital repairs] endowment), which is the only series left in Measure G-2010 starting from FY2021-2022. It will be fully mature in 2024.

Fund 45 has been established to track expenditures related to Measure Series A, which are tax-exempt bonds and were spent down already in FY2021-2022.

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

Fund 47 (Measure X Series B) are tax-exempt bonds; Fund 49 (Measure Series B-1), are taxable bonds, and the remaining all goes to Fund 40 for future bond sale. Fund 47 is the main bond fund the District is using for current bond projects in FY2021-2022 and FY2022-2023, and its expenditures are estimated to increase significantly in the coming years.

Fund 36 Capital Outlay

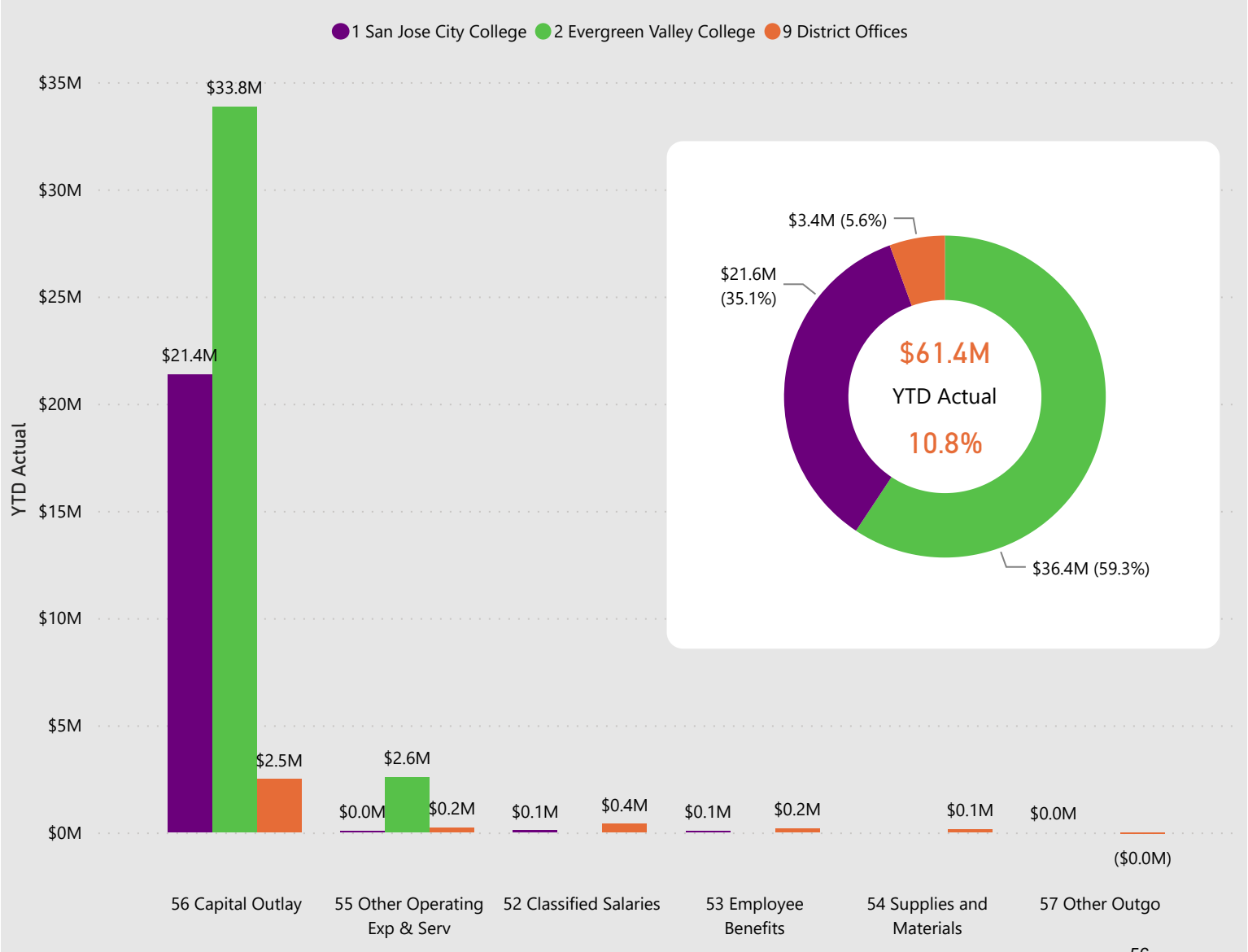
Fiscal Year	2021			2022			2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues									
00000 User Unspecified	(\$109,000)	(\$16,551)	15%	(\$122,000)	(\$8,929)	7%	(\$70,000)	(\$16,289)	23%
35401 Redevelopment Agency Pass-Thru	(\$3,140,550)		-	(\$3,157,350)		-	(\$3,609,640)		-
Total	(\$3,249,550)	(\$16,551)	1%	(\$3,279,350)	(\$8,929)	0%	(\$3,679,640)	(\$16,289)	0%
5 Expenses									
00000 User Unspecified	\$1,180,000		-	\$1,447,000	\$639,909	44%	\$932,840	\$36,553	4%
34702 Parking Infrastructure	\$36,430	\$36,430	100%	\$36,430	\$36,577	100%	\$47,396	\$47,396	100%
39994 Non-Bond Admin Overhead	\$153,311	\$41,421	27%	\$425,194	\$42,668	10%	\$438,994	\$43,988	10%
62501 SJCC Campus Modernization	\$300,000		-	\$300,000		-	\$300,000		-
62506 DO Renovation	\$350,000		-			-			
62514 EVC Campus Modern-General	\$300,000		-	\$300,000		-	\$402,000	\$7,185	2%
62535 DW Scheduled Maintenance	\$463,570	\$107,345	23%	\$445,000	\$12,519	3%	\$428,000	\$213,347	50%
62536 Maintenance					\$5,500	-			
62565 EVC Surplus Land Development	\$430,000	\$99,002	23%	\$300,000	\$80,170	27%	\$300,000	\$15,091	5%
62579 DO Infrastructure Upgrade	\$215,000		-						
62581 Higher Edu Stu. Housing 2022							\$538,000	\$2,600	0%
62599 Downtown SJ Beautification	\$15,000	\$3,162	21%	\$15,000		-	\$15,000		-
96021 Emergency Preparedness	\$325,000	\$177,076	54%	\$277,000	\$110,868	40%	\$50,000	\$68,669	137%
96022 Community Outreach Activities					\$45,000	-			
Total	\$3,768,311	\$464,434	12%	\$3,545,624	\$973,212	27%	\$3,452,230	\$434,830	13%
Total	\$518,761	\$447,883	86%	\$266,274	\$964,283	362%	(\$227,410)	\$418,541	-

Measure G-2010

Fiscal Year	2021			2022			2023		
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									
31313 Small Cap Repairs - Fac Upgrds	\$5,468,543		-	\$5,468,543		-	\$5,468,543		-
31705 IT and Tech Equipment - SJCC	\$5,468,543		-	\$5,468,543		-	\$5,468,543		-
Total	\$10,937,086		-	\$10,937,086		-	\$10,937,086		-
2 Evergreen Valley College									
32128 PE Accessibility Improvements			-						
32318 Small Cap Repairs - Fac Upgrds	\$5,468,541		-	\$5,468,541		-	\$5,468,541		-
32705 IT & Tech Equipment - EVC	\$5,468,541		-	\$5,468,541		-	\$5,468,541		-
Total	\$10,937,082		-	\$10,937,082		-	\$10,937,082		-
9 District Offices									
39302 Demo Old Dist Office/Academy			-						
39999 Election/Legal/EIR/DO Labor	\$28,785	\$5,042	18%	\$28,785	\$3,632	13%	\$20,548	\$5,025	24%
Total	\$28,785	\$5,042	18%	\$28,785	\$3,632	13%	\$20,548	\$5,025	24%
Total	\$21,902,953	\$5,042	0%	\$21,902,953	\$3,632	0%	\$21,894,716	\$5,025	0%

Measure X 2016 Total

Fiscal Year	2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College			
52 Classified Salaries	\$200,012	\$95,521	48%
53 Employee Benefits	\$144,638	\$72,375	50%
55 Other Operating Exp & Serv		\$16,008	-
56 Capital Outlay		\$21,366,353	-
57 Other Outgo	\$237,972,223		-
Total	\$238,316,873	\$21,550,257	9%
2 Evergreen Valley College			
55 Other Operating Exp & Serv		\$2,571,201	-
56 Capital Outlay		\$33,849,154	-
57 Other Outgo	\$215,957,509		-
Total	\$215,957,509	\$36,420,355	17%
9 District Offices			
52 Classified Salaries	\$1,395,958	\$398,551	29%
53 Employee Benefits	\$881,660	\$188,173	21%
54 Supplies and Materials		\$148,500	-
55 Other Operating Exp & Serv		\$216,974	-
56 Capital Outlay		\$2,476,218	-
57 Other Outgo	\$111,054,769	(\$6,012)	-
Total	\$113,332,387	\$3,422,404	3%
Total	\$567,606,769	\$61,393,017	11%



Measure X 2016 - San Jose City College

Fiscal Year	2023		
Project	Revised Budget	YTD Actual	Actuals/Budget
31114 Demo Locker Rms, Aux, Site Imp	\$2,000		-
31122 Group II Equipment	\$693,351	\$52,272	8%
31129 New Maint & Ops & Emrgcy Cntr	\$4,789,086	\$1,080,859	23%
31130 Theater Improvements	\$3,454,584	\$322,812	9%
31132 Career Education Complex	\$148,914,061	\$15,009,085	10%
31133 New Swing Space Project	\$543,825	\$5,619	1%
31135 Science Bldg Mechanical Upgrd			-
31150 ADA Improvements	\$477,492		-
31155 Entrance Door Replacement			-
31156 Student Srvcs & Drop-in Center			-
31157 Campus Lighting Upgrades			-
31161 Child Dvlpmnt Center-Phase I	\$4,149,679		-
31162 Student Center Improvements	\$3,222,241		-
31163 Softball Field Renovation			-
31164 Campus HVAC Phase II			-
31165 Jaguar Multicultural Center	\$16,273,838		-
31166 Track & Field Renovation	\$4,514,826	\$3,328,393	74%
31167 Central Plant Renovation	\$16,369,239	\$1,186,678	7%
31169 SJCC CEQA Compliance Consult			-
31170 SJCC Elevator Mondernization	\$5,854,702	\$209,238	4%
31171 Central Plant Boiler Replaceme	\$471,738	\$28,658	6%
31199 Campus Contingency - SJCC	\$19,587,668		-
31304 Small Capital Repairs	\$2,045,284		-
31309 SJCC Vehicles	\$133,893		-
31310 Access, Alarms, Monitoring Sys	\$4,346,310	\$187,771	4%
31324 Restroom Fixtures & Plumbing	\$12,693	\$9,579	75%
31338 AV Systems Improvements Ph II			-
31702 IT Infrastructure Improvements	\$1,533,529		-
31703 Technology Upgrades	\$926,835	\$129,293	14%
Total	\$238,316,873	\$21,550,257	9%

Measure X 2016 - Evergreen Valley College

Fiscal Year Project	2023 Revised Budget	YTD Actual	Actuals/Budget
32132 Student Services Center	\$83,924,047	\$17,247,916	21%
32134 Language Arts Building	\$27,971,637	\$8,881,739	32%
32138 Kinesiology, PE & Aquatics	\$156,883	\$9,317	6%
32146 MS3 Exterior Stair Lighting			-
32150 ADA Improvements	\$198,690		-
32151 Campus Environmental Control			-
32153 Sequoia Upgrades/Nursing Add	\$35,270,945	\$3,537,670	10%
32155 Cedro Renovation&W.Campus ADA	\$118,065	\$51,390	44%
32156 General Education Building	\$48,429,938	\$6,299,259	13%
32157 Student Activities Center	\$709,049		-
32159 Campus Way Finding/Ground Ligh	\$353,575	(\$124,358)	-
32161 North Fire Lane/ADA	\$375,152	\$15,941	4%
32163 Campus-wide Building Signage			-
32164 EVC CEQA Compliance Consulting			-
32165 Math,Sci,Social Sci Canopy	\$182,997	\$1,570	1%
32166 Entry Road and Parking Lot	\$2,308,679	\$218,631	9%
32167 Campus-wide FFE	\$141,918		-
32168 Campus-wide Signage MasterPlan	\$791,252	\$120,550	15%
32169 EVC-Central Plant Renovation	\$217,168	\$30,196	14%
32299 Campus Contingency - EVC	\$11,506,836		-
32307 Small Capital Repairs	\$262,381	\$20,752	8%
32602 Group II Equipment	\$140,000	\$1,570	1%
32702 IT Infrastructure Improvements	\$2,750,029		-
32703 Technology Upgrades	\$148,268	\$108,212	73%
Total	\$215,957,509	\$36,420,355	17%

Measure X 2016 - District Offices

Fiscal Year	2023		
Project	Revised Budget	YTD Actual	Actuals/Budget
39301 New District Services Building	\$3,036,349	\$847,090	28%
39303 District Services Furn & Equip	\$454,692		-
39307 Vehicle Replacement	\$970,445		-
39313 ADA Transition Plan Assessment	\$447,164	\$87,073	19%
39314 DO Elevator Upgrade	\$188,491	\$3,657	2%
39315 District Wide Elevator Assessm	(\$0)		-
39399 District/DW Contingency	\$9,791,017		-
39625 Ground Lease Debt Relief	\$6,508,017	\$203,420	3%
39629 District WH&Operations Facilit	\$518,494	\$47,514	9%
39630 East San Jose Expansion	\$3,021,952		-
39699 Program Contingency	\$25,730,294		-
39706 Technology/Security	\$49,561,804	\$1,149,707	2%
39707 DS Printing & Digital Imaging	\$183,557		-
39708 DS Computer Replacement			-
39709 DS Network Storage/Servers	\$750,000		-
39710 DS Network Monitoring Appl's	\$50,000		-
39711 Security Assess&Dsgn Consult			-
39712 DW Security-Key Sys Upgrade	\$261,293	\$2,794	1%
39713 DW Building Managment Sys	\$492,276		-
39714 Data Center Acquisition & Impl	\$186,834	\$148,500	79%
39905 Management and Related Costs	\$4,675,794	\$344,893	7%
39999 Election/Legal/EIR/DO Labor	\$6,503,914	\$587,756	9%
Total	\$113,332,387	\$3,422,404	3%



SAN JOSÉ • EVERGREEN
Community College District

SPECIAL REVENUE FUNDS



Child Development Fund 33

The Child Development Fund represents the operation of the San José 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, SJCC does not anticipate opening in FY2022-2023 in midst of the pandemic.

Cafeteria Fund 70

The Cafeteria Fund includes commission from food service vendors and costs associated with support of the food service operations at the colleges. The anticipated ending fund balance of \$0 in FY2022-2023 is due to the Shelter in Place order, which resulted in decreased revenue. In addition, an inter-fund transfer from Fund 10 was made to cover the deficit. For FY2022-2023, revenues are budgeted the same as last year. Due to COVID-19, the deficit is expected to be comparable to last year's deficit.

East San Jose Fund 19

Used to account for monies held for expenses for the implementation of the East San Jose Expansion plan approved by the Board of Trustees on July 12, 2022.

Fund 33 Child Development Fund

Fiscal Year	2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues			
21801 Child Care - CCTR	(\$181,352)		-
21803 Child Care - CSPP	(\$341,786)		-
Total	(\$523,138)		-
5 Expenses			
21801 Child Care - CCTR	\$181,352		-
21803 Child Care - CSPP	\$341,786		-
Total	\$523,138		-
Total			-

Fund 70 Cafeteria

Fiscal Year	2021			2022			2023		
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	(\$70,147)	\$60,982	-	(\$71,241)	-	(\$77,133)	(\$35,910)	47%	
Total	(\$70,147)	\$60,982	-	(\$71,241)	-	(\$77,133)	(\$35,910)	47%	
5 Expenses									
1 San Jose City College									
52 Classified Salaries	\$17,580	\$8,920	51%	\$14,698	\$5,530	38%	\$15,793	\$5,074	32%
53 Employee Benefits	\$14,077	\$7,034	50%	\$13,958	\$2,446	18%	\$8,985	\$2,731	30%
2 Evergreen Valley College									
52 Classified Salaries	\$18,325	\$12,890	70%	\$21,055	\$15,480	74%	\$22,778	\$15,775	69%
53 Employee Benefits	\$12,665	\$8,792	69%	\$14,030	\$9,813	70%	\$15,340	\$10,604	69%
9 District Offices									
54 Supplies and Materials	\$2,500		-	\$2,500		-	\$2,500		-
55 Other Operating Exp & Serv	\$5,000	\$4,690	94%	\$5,000	\$1,475	30%	\$11,737	\$1,725	15%
57 Other Outgo		\$30,915	-						
Total	\$70,147	\$73,241	104%	\$71,241	\$34,744	49%	\$77,133	\$35,910	47%
Total		\$134,223	-		\$34,744	-			-



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	2021			2022			2023		
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	(\$1,500,000)	(\$655,763)	44%	(\$1,500,000)	(\$651,620)	43%	(\$1,500,000)	(\$641,479)	43%
55 Other Operating Exp & Serv	\$1,500,000	\$670,343	45%	\$1,500,000	\$664,903	44%	\$1,500,000	\$650,133	43%
Total		\$14,581	-		\$13,284	-		\$8,654	-



SAN JOSÉ · EVERGREEN
Community College District

FIDUCIARY FUNDS



Financial Aid Fund 48

The Financial Aid Fund tracks the District's disbursement associated with financial aid. The fund is reimbursed by the Federal and State governments as disbursements are made. In FY2022-2023 the campuses anticipate disbursing a total \$12.5 million for students attending San Jose City College and \$15.9 million for students attending Evergreen Valley College.

Programs associated with this fund are as follows:

Federal

- Pell
- SEOG
- Direct Loans
- HEERF III

State

- Cal Grants

Scholarship Fund 96

The Scholarship Fund tracks the disbursements associated with student scholarships. The FY2022-23 Q2 anticipates awarding \$270,000 to students attending San José City College and \$166,000 to students attending Evergreen Valley College.

ASG Fund 71 and Student Representation Fee Fund 72

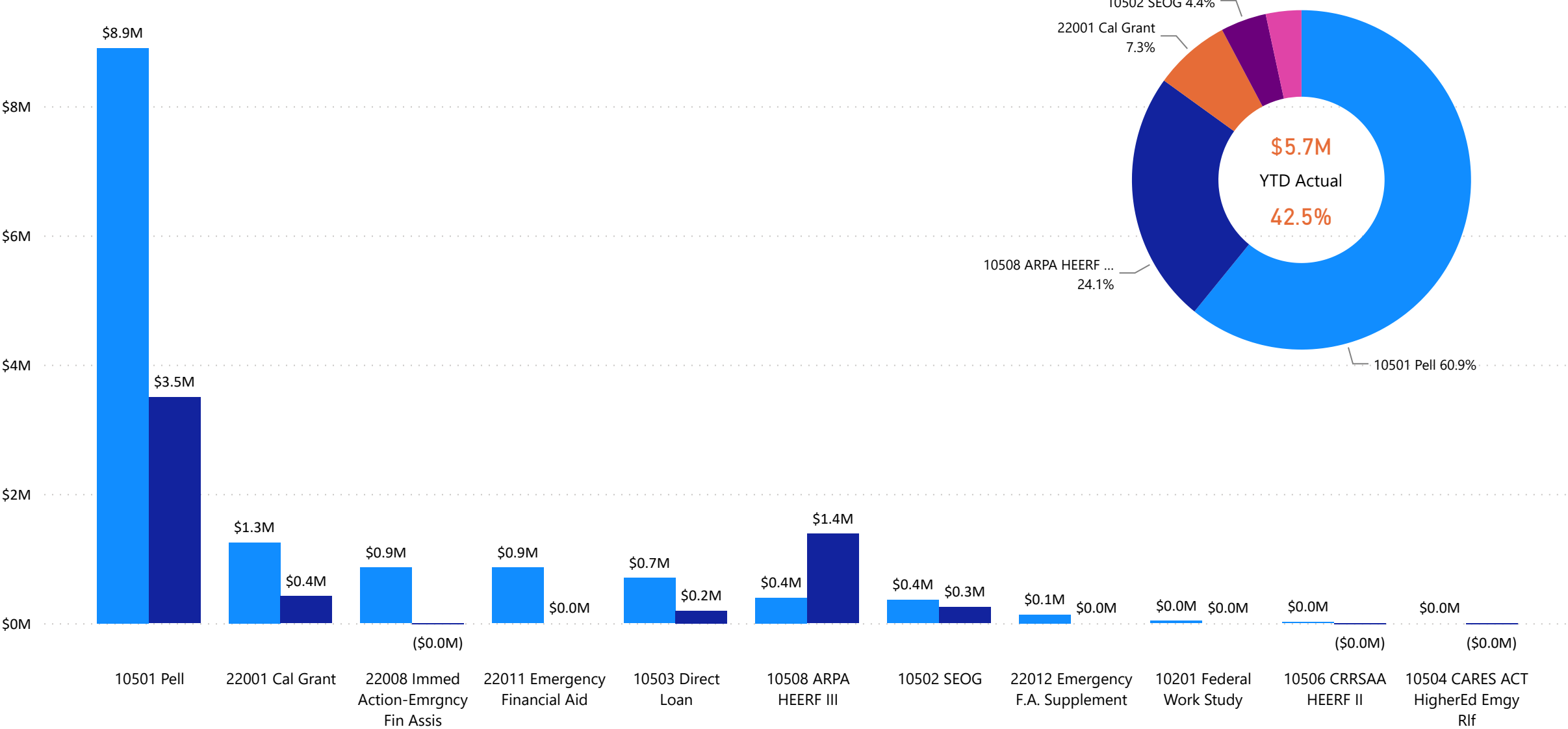
The ASG Fund is the Associated Student Government is an organization that is representative voice on issues affecting the entire student body at both campuses. The ASG Fund anticipates having an ending fund balance of \$641K in FY2022-2023 and it is estimated to grow due to the \$2 Student Representation Fee (STRP). In October 2019, Assembly Bill 1504 was signed into law, requiring California Community Colleges to collect a student representation fee of \$2 per semester. All students who initially register for classes on or after January 1, 2020 will have the \$2 Student Representation Fee assessed. The Student Representation Fee's estimated disbursement amount is over \$30K.

Fund 48 Financial Aid - San Jose City College

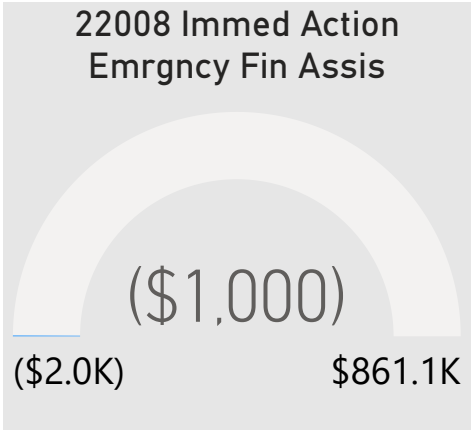
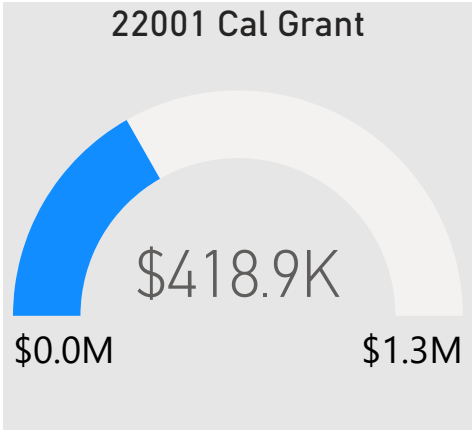
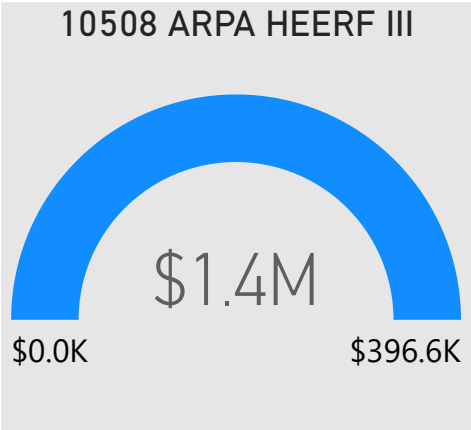
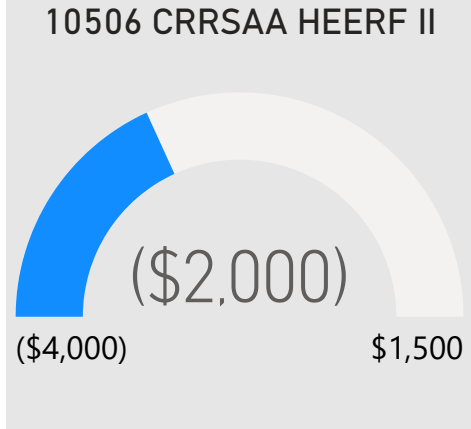
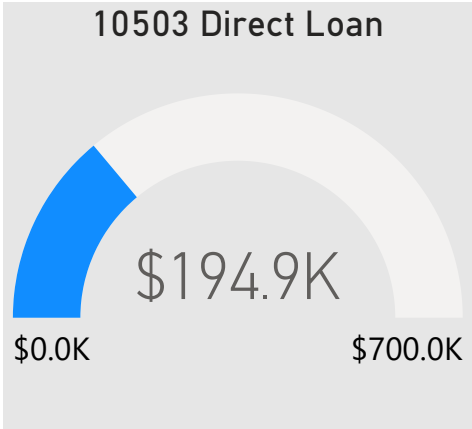
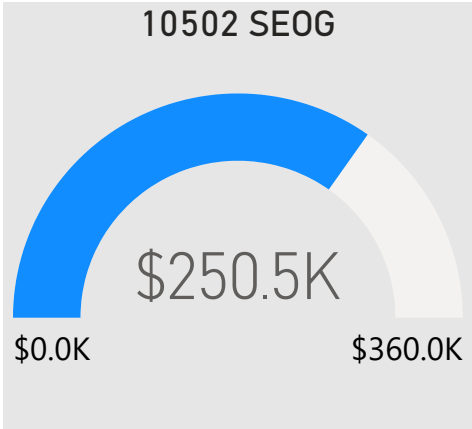
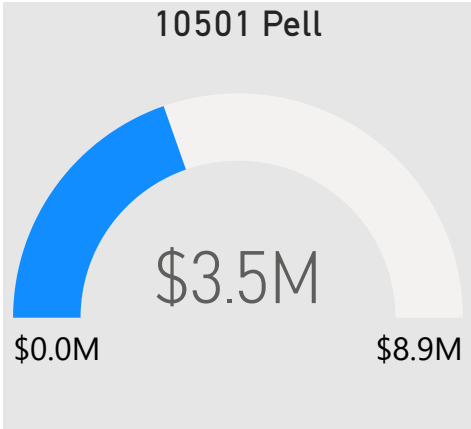
Fiscal Year	2021			2022			2023		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10201 Federal Work Study									-
4 Revenues							(\$36,000)		-
5 Expenses							\$36,000		-
10501 Pell		\$42,486	-		\$12,261	-		\$983	-
4 Revenues	(\$8,903,000)	(\$2,716,217)	31%	(\$8,903,000)	(\$2,887,200)	32%	(\$8,903,000)	(\$3,495,572)	39%
5 Expenses	\$8,903,000	\$2,758,703	31%	\$8,903,000	\$2,899,461	33%	\$8,903,000	\$3,496,555	39%
10502 SEOG			-			-		\$8,895	-
4 Revenues	(\$360,000)	(\$157,875)	44%	(\$360,000)	(\$362,938)	101%	(\$360,000)	(\$241,580)	67%
5 Expenses	\$360,000	\$157,875	44%	\$360,000	\$362,938	101%	\$360,000	\$250,475	70%
10503 Direct Loan			-			-		\$4,454	-
4 Revenues	(\$1,500,000)	(\$127,105)	8%	(\$1,500,000)	(\$61,610)	4%	(\$700,000)	(\$190,480)	27%
5 Expenses	\$1,500,000	\$127,105	8%	\$1,500,000	\$61,610	4%	\$700,000	\$194,934	28%
10504 CARES ACT HigherEd Emgy Rlf			-			-			-
4 Revenues	(\$429,082)	(\$428,582)	100%			-		\$4,300	-
5 Expenses	\$429,082	\$428,582	100%					(\$4,300)	-
10506 CRRSAA HEERF II						-			-
4 Revenues				(\$701,882)	(\$1,500)	0%	(\$1,500)	\$2,000	-
5 Expenses				\$701,882	\$1,500	0%	\$1,500	(\$2,000)	-
10508 ARPA HEERF III						-			-
4 Revenues				(\$5,068,243)	(\$2,767,000)	55%	(\$396,614)	(\$1,383,000)	349%
5 Expenses				\$5,068,243	\$2,767,000	55%	\$396,614	\$1,383,000	349%
10599 Undefined Financial Aid Exp.			-			-			
5 Expenses			-			-			
22001 Cal Grant		(\$8,836)	-		\$41,413	-		(\$64,569)	-
4 Revenues	(\$339,100)	(\$407,111)	120%	(\$339,100)	(\$334,962)	99%	(\$1,250,000)	(\$483,467)	39%
5 Expenses	\$339,100	\$398,275	117%	\$339,100	\$376,375	111%	\$1,250,000	\$418,898	34%
22008 Immed Action-Emrgncy Fin Assis					(\$621)	-		(\$1,000)	-
4 Revenues				(\$579,122)	(\$579,121)	100%	(\$861,148)		-
5 Expenses				\$579,122	\$578,500	100%	\$861,148	(\$1,000)	-
Total		\$33,650	-		\$53,053	-		(\$980,358)	69 -

Fund 48 Financial Aid - San Jose City College

● Revised Budget ● YTD Actual



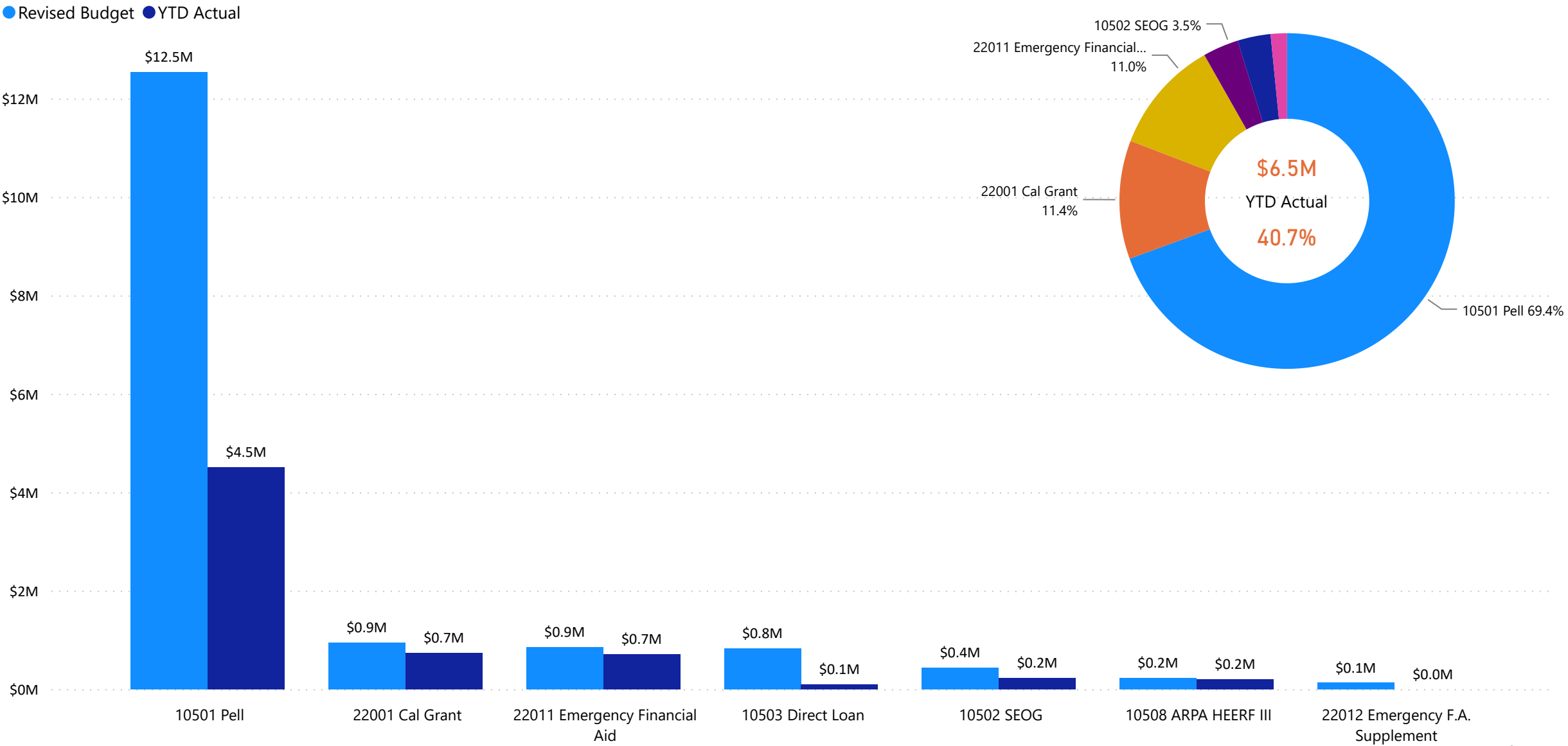
Fund 48 Financial Aid - San Jose City College



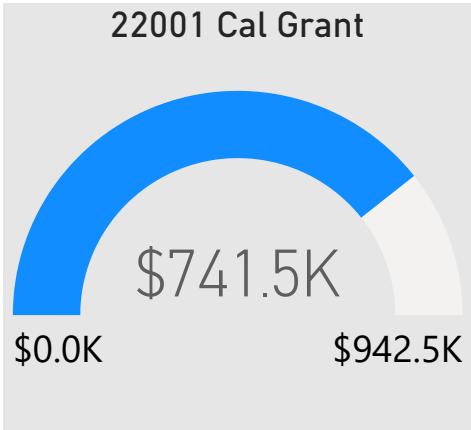
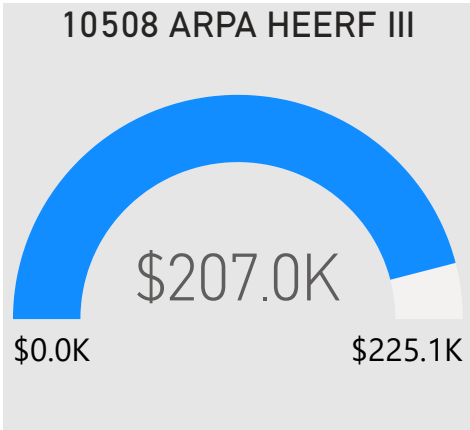
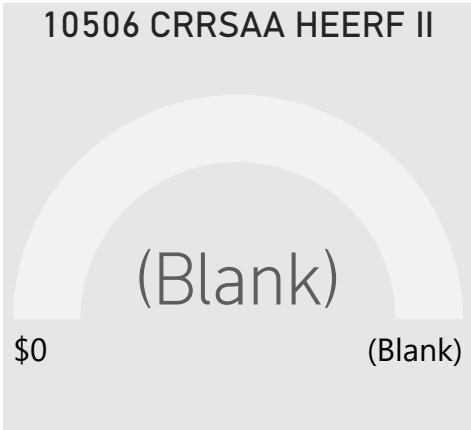
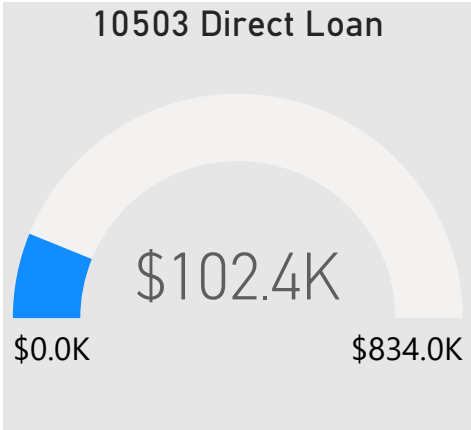
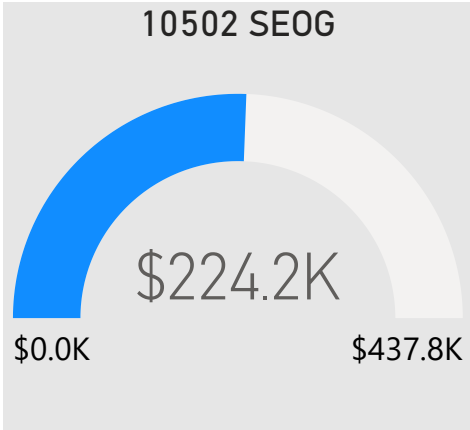
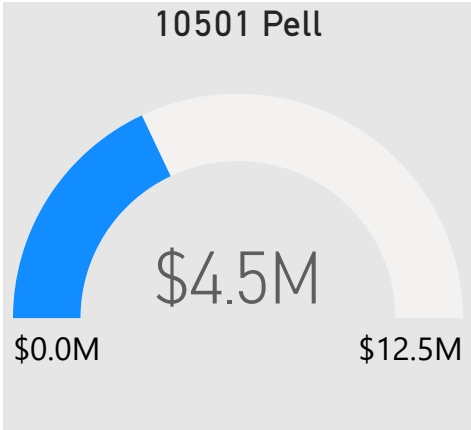
Fund 48 Financial Aid - Evergreen Valley College

Fiscal Year	2021			2022			2023		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell		\$1,917	-		\$1,787	-		(\$7,381)	-
4 Revenues	(\$12,544,000)	(\$5,336,764)	43%	(\$12,544,000)	(\$4,950,737)	39%	(\$12,544,000)	(\$4,516,859)	36%
5 Expenses	\$12,544,000	\$5,338,681	43%	\$12,544,000	\$4,952,523	39%	\$12,544,000	\$4,509,478	36%
10502 SEOG			-		(\$400)	-		\$50,675	-
4 Revenues	(\$437,821)	(\$259,406)	59%	(\$437,821)	(\$268,619)	61%	(\$437,821)	(\$173,500)	40%
5 Expenses	\$437,821	\$259,406	59%	\$437,821	\$268,219	61%	\$437,821	\$224,175	51%
10503 Direct Loan			-			-			-
4 Revenues	(\$834,000)	(\$69,128)	8%	(\$834,000)	(\$107,607)	13%	(\$834,000)	(\$102,380)	12%
5 Expenses	\$834,000	\$69,128	8%	\$834,000	\$107,607	13%	\$834,000	\$102,380	12%
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)	-		(\$2,000)	-
4 Revenues				(\$8,260,618)	(\$4,134,500)	50%	(\$225,128)	(\$208,975)	93%
5 Expenses				\$8,260,618	\$4,128,000	50%	\$225,128	\$206,975	92%
22001 Cal Grant		(\$5,724)	-		(\$53,257)	-		(\$37,068)	-
4 Revenues	(\$942,477)	(\$648,926)	69%	(\$942,477)	(\$650,360)	69%	(\$942,477)	(\$778,609)	83%
5 Expenses	\$942,477	\$643,202	68%	\$942,477	\$597,103	63%	\$942,477	\$741,541	79%
22008 Immed Action-Emrgncy Fin Assis					(\$1,700)	-			
5 Expenses					(\$1,700)	-			
22011 Emergency Financial Aid								(\$149,398)	-
4 Revenues							(\$861,148)	(\$861,148)	100%
5 Expenses							\$861,148	\$711,750	83%
22012 Emergency F.A. Supplement								(\$67,973)	-
4 Revenues							(\$130,717)	(\$67,973)	52%
5 Expenses							\$130,717		-
Total		(\$3,807)	-		(\$73,305)	-		(\$213,145)	72 -

Fund 48 Financial Aid - Evergreen Valley College

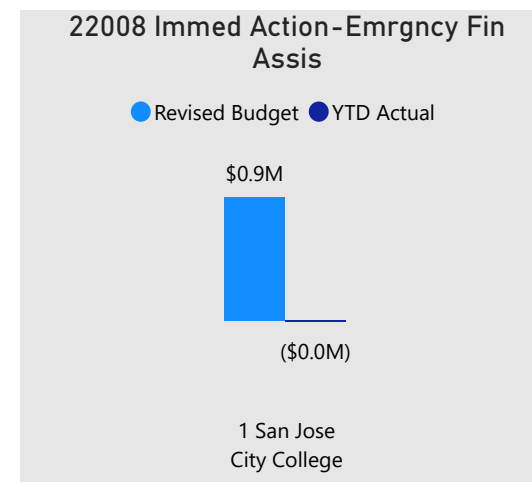
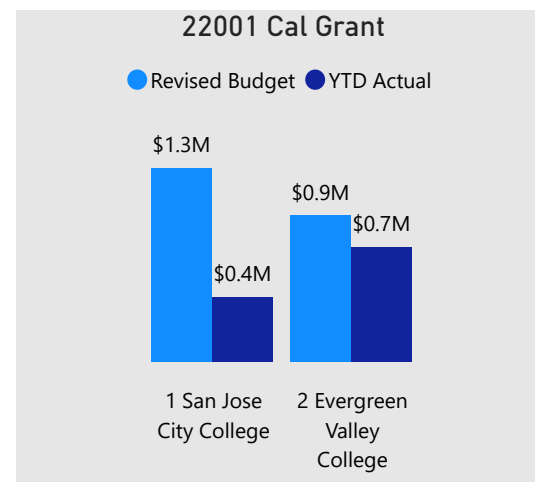
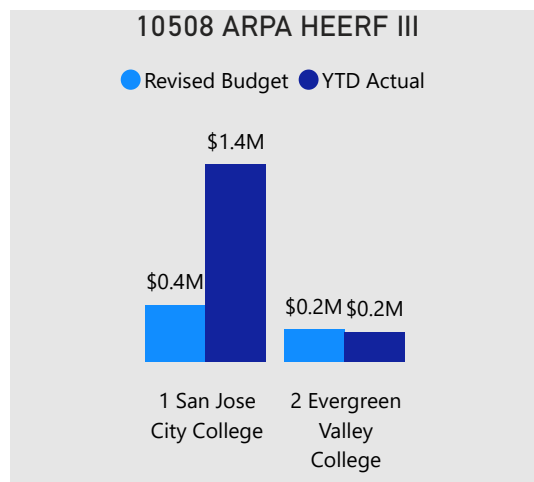
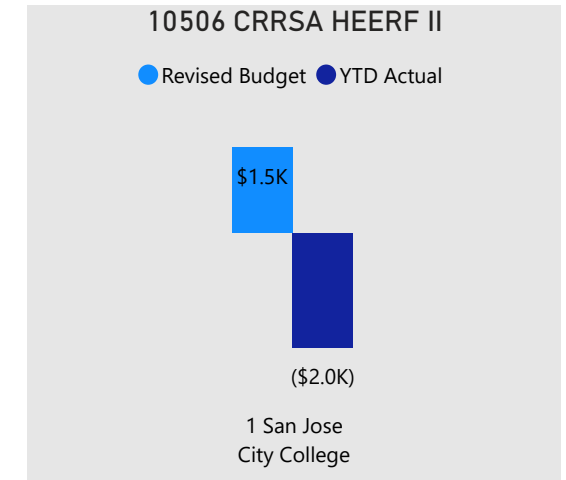
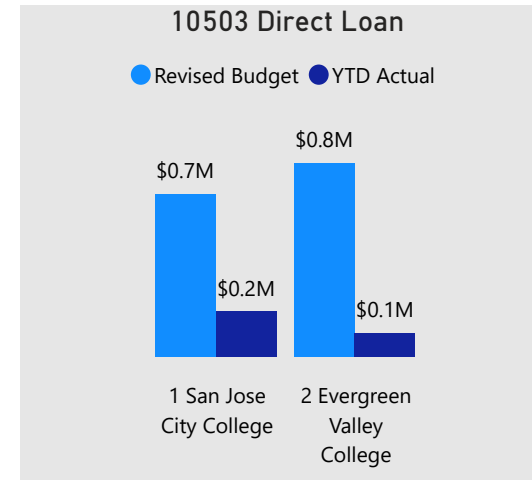
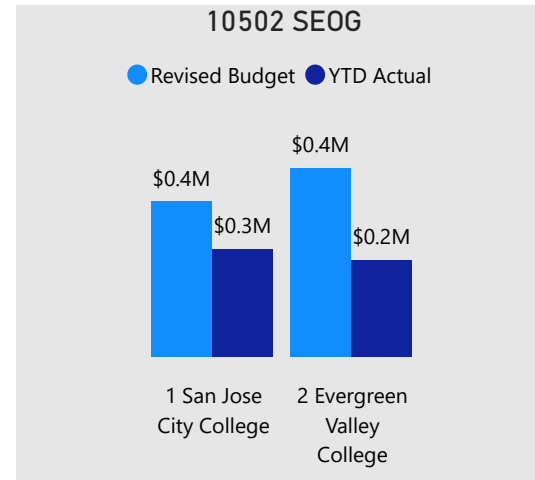
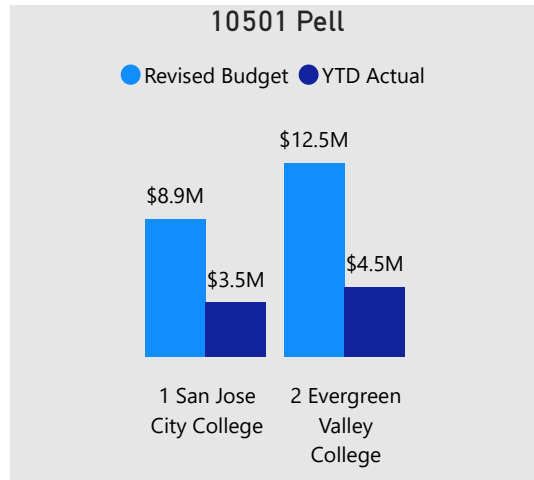


Fund 48 Financial Aid - Evergreen Valley College



Fund 48 Financial Aid

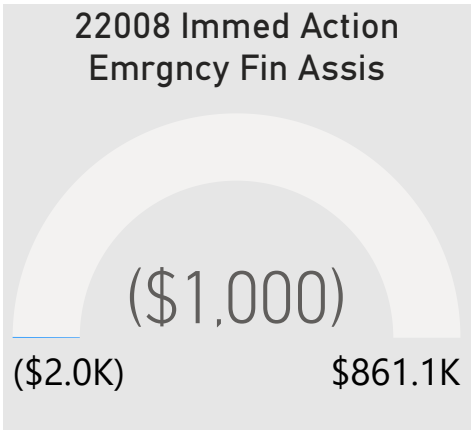
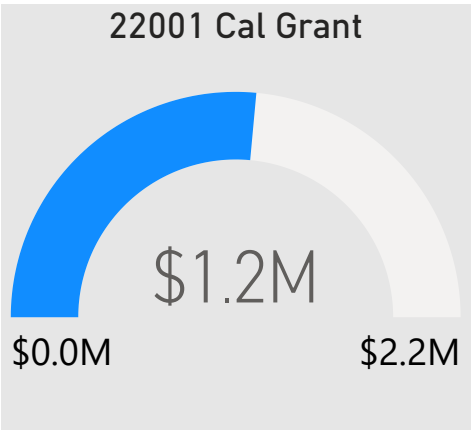
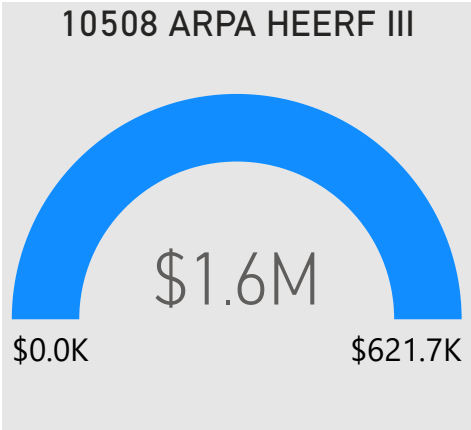
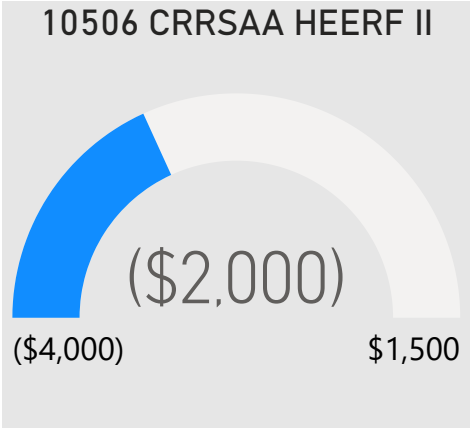
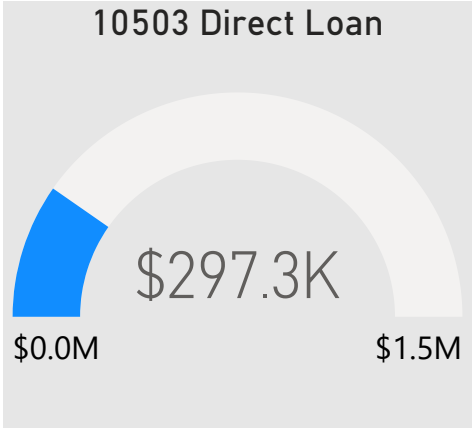
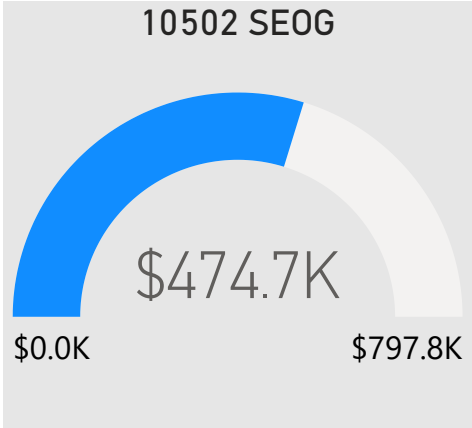
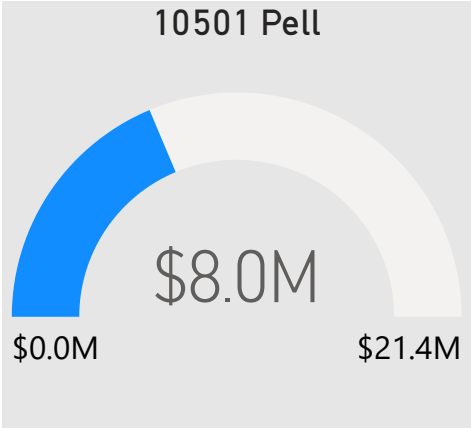
San Jose City College vs Evergreen Valley College



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

Fiscal Year	2021			2022			2023		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10201 Federal Work Study									-
4 Revenues							(\$36,000)		-
5 Expenses							\$36,000		-
10501 Pell		\$44,403	-		\$14,048	-		(\$6,398)	-
4 Revenues	(\$21,447,000)	(\$8,052,981)	38%	(\$21,447,000)	(\$7,837,936)	37%	(\$21,447,000)	(\$8,012,432)	37%
5 Expenses	\$21,447,000	\$8,097,384	38%	\$21,447,000	\$7,851,984	37%	\$21,447,000	\$8,006,034	37%
10502 SEOG			-		(\$400)	-		\$59,570	-
4 Revenues	(\$797,821)	(\$417,281)	52%	(\$797,821)	(\$631,557)	79%	(\$797,821)	(\$415,080)	52%
5 Expenses	\$797,821	\$417,281	52%	\$797,821	\$631,157	79%	\$797,821	\$474,650	59%
10503 Direct Loan			-			-		\$4,454	-
4 Revenues	(\$2,334,000)	(\$196,233)	8%	(\$2,334,000)	(\$169,217)	7%	(\$1,534,000)	(\$292,860)	19%
5 Expenses	\$2,334,000	\$196,233	8%	\$2,334,000	\$169,217	7%	\$1,534,000	\$297,314	19%
10504 CARES ACT HigherEd Emgy Rlf			-			-			-
4 Revenues	(\$1,080,556)	(\$1,080,056)	100%			-		\$4,300	-
5 Expenses	\$1,080,556	\$1,080,056	100%					(\$4,300)	-
10506 CRRSAA HEERF II					(\$13,235)	-			-
4 Revenues				(\$703,165)	(\$2,783)	0%	(\$1,500)	\$2,000	-
5 Expenses				\$703,165	(\$10,452)	-	\$1,500	(\$2,000)	-
10508 ARPA HEERF III					(\$6,500)	-		(\$2,000)	-
4 Revenues				(\$13,328,861)	(\$6,901,500)	52%	(\$621,742)	(\$1,591,975)	256%
5 Expenses				\$13,328,861	\$6,895,000	52%	\$621,742	\$1,589,975	256%
10599 Undefined Financial Aid Exp.			-			-			
5 Expenses			-			-			
22001 Cal Grant		(\$14,560)	-		(\$11,844)	-		(\$101,637)	-
4 Revenues	(\$1,281,577)	(\$1,056,037)	82%	(\$1,281,577)	(\$985,322)	77%	(\$2,192,477)	(\$1,262,076)	58%
5 Expenses	\$1,281,577	\$1,041,477	81%	\$1,281,577	\$973,478	76%	\$2,192,477	\$1,160,439	53%
22008 Immed Action-Emrgncy Fin Assis					(\$2,321)	-		(\$1,000)	-
4 Revenues				(\$579,122)	(\$579,121)	100%	(\$861,148)		-
5 Expenses				\$579,122	\$576,800	100%	\$861,148	(\$1,000)	-
22011 Emergency Financial Aid								(\$1,010,545)	-
4 Revenues							(\$1,722,295)	(\$1,722,295)	100%
5 Expenses							\$1,722,295	\$711,750	41%
22012 Emergency F.A. Supplement								(\$135,946)	-
4 Revenues							(\$261,434)	(\$135,946)	52%
Total		\$29,843	-		(\$20,252)	-		(\$1,193,502)	76%

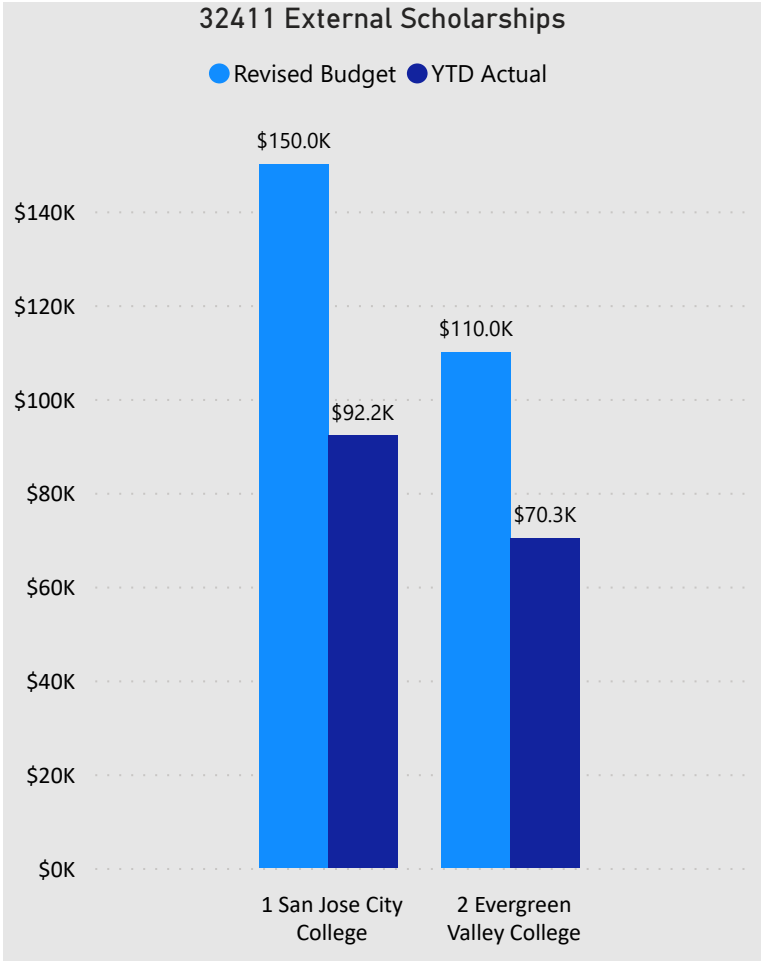
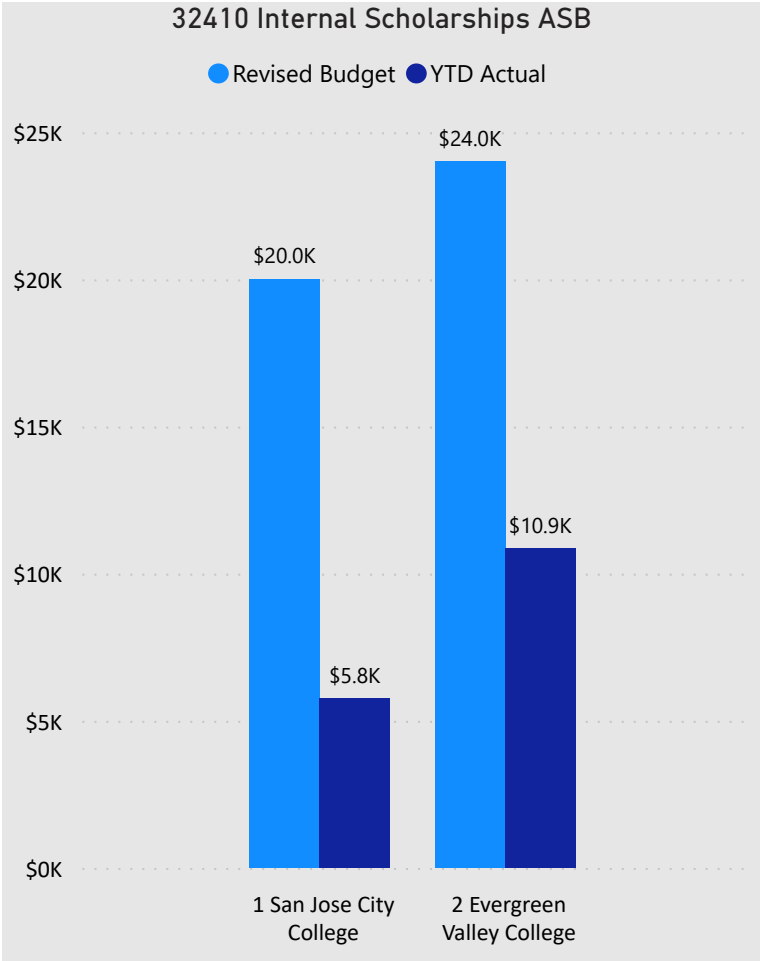
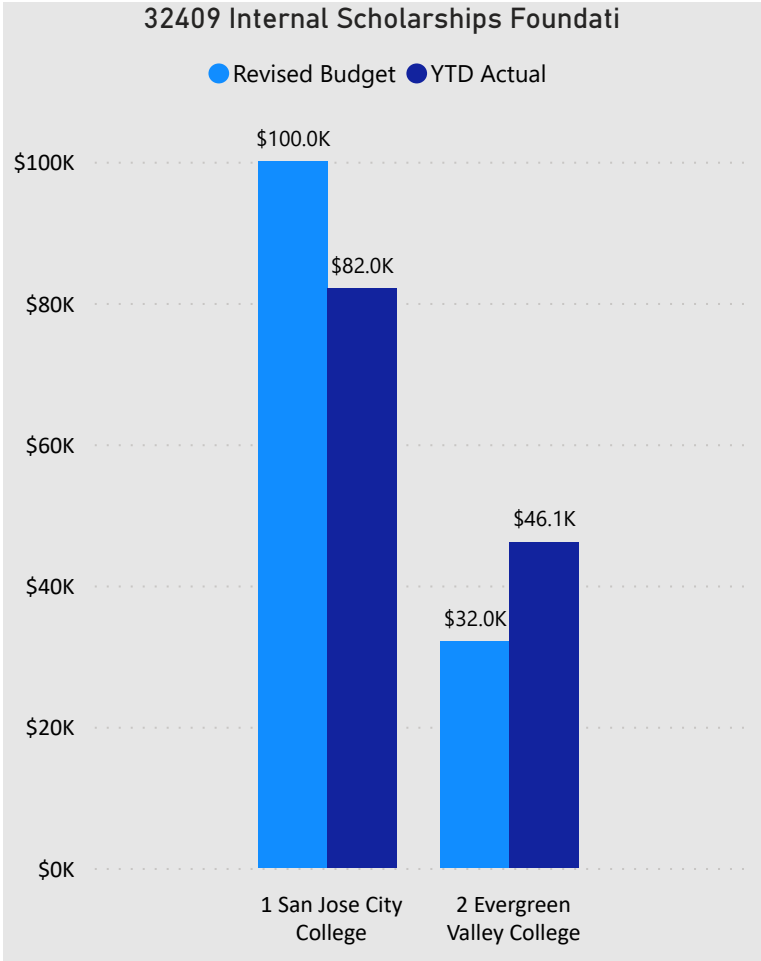
Fund 48 Financial Aid - San Jose City College & Evergreen Valley College



Fund 96 Scholarships

Fiscal Year	2021			2022			2023		
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)	(\$77,030)	77%	(\$100,000)	(\$56,450)	56%	(\$100,000)	(\$59,200)	59%
5 Expenses	\$100,000	\$77,030	77%	\$100,000	\$56,450	56%	\$100,000	\$82,000	82%
Total			-			-		\$22,800	-
32410 Internal Scholarships ASB									
4 Revenues	(\$20,000)	(\$7,000)	35%	(\$20,000)		-	(\$20,000)		-
5 Expenses	\$20,000	\$7,000	35%	\$20,000	\$1,400	7%	\$20,000	\$5,750	29%
Total			-		\$1,400	-		\$5,750	-
32411 External Scholarships									
4 Revenues	(\$100,000)	(\$72,893)	73%	(\$100,000)	(\$105,750)	106%	(\$150,000)	(\$107,842)	72%
5 Expenses	\$100,000	\$83,098	83%	\$100,000	\$106,043	106%	\$150,000	\$92,190	61%
Total		\$10,205	-		\$293	-		(\$15,652)	-
Total		\$10,205	-		\$1,693	-		\$12,898	-
2 Evergreen Valley College									
32409 Internal Scholarships Foundati									
4 Revenues	(\$32,000)	(\$23,590)	74%	(\$32,000)	(\$28,300)	88%	(\$32,000)	(\$39,625)	124%
5 Expenses	\$32,000	\$23,590	74%	\$32,000	\$28,300	88%	\$32,000	\$46,113	144%
Total			-			-		\$6,488	-
32410 Internal Scholarships ASB									
4 Revenues	(\$24,000)	(\$12,600)	53%	(\$24,000)	(\$11,100)	46%	(\$24,000)	(\$10,350)	43%
5 Expenses	\$24,000	\$12,600	53%	\$24,000	\$11,100	46%	\$24,000	\$10,850	45%
Total			-			-		\$500	-
32411 External Scholarships									
4 Revenues	(\$110,000)	(\$59,084)	54%	(\$110,000)	(\$74,885)	68%	(\$110,000)	(\$98,684)	90%
5 Expenses	\$110,000	\$54,084	49%	\$110,000	\$55,635	51%	\$110,000	\$70,284	64%
Total		(\$5,000)	-		(\$19,250)	-		(\$28,400)	-
Total		(\$5,000)	-		(\$19,250)	-		(\$21,413)	-
Total		\$5,205	-		(\$17,557)	-		(\$8,514)	-

Fund 96 - Scholarships



Fund 71 - Associated Students Trust Fund

Fiscal Year	2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
48 Revenues		(\$24,440)	-	(\$70,000)	(\$39,284)	56%
55 Other Operating Exp & Serv		\$12,455	-	\$229,620	\$26,335	11%
Total		(\$11,985)	-	\$159,620	(\$12,949)	-
2 Evergreen Valley College						
48 Revenues		(\$10,116)	-	(\$70,200)	(\$39)	0%
55 Other Operating Exp & Serv		\$28,866	-	\$168,200	\$45,225	27%
Total		\$18,750	-	\$98,000	\$45,186	46%

Fund 72 Student Representative Fund

Fiscal Year	2021			2022			2023		
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)		-	(\$523,138)		-	(\$12,585)		-
55 Other Operating Exp & Serv	\$483,434		-	\$523,138		-	\$12,585		-
Total			-			-			-
2 Evergreen Valley College									
48 Revenues							(\$18,876)		-
55 Other Operating Exp & Serv							\$18,876		-
Total									-



SAN JOSÉ · EVERGREEN
Community College District

OTHER POST-EMPLOYMENT BENEFITS (OPEB)



OPEB Trust Fund 75

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

The "other operating expenditures and services" budgeted for FY2022-2023 represent fees associated with Benefit Trust as the Discretionary Trustee for asset and fiduciary management and investment policy development, and to Keenan as Program Coordinator for the District. Annual earnings fluctuate due to market conditions. See below for annualized earnings (losses):

FY 2009-2010	\$6,314,649
FY 2010-2011	\$9,123,789
FY 2011-2012	(\$1,200,297)
FY 2012-2013	\$5,362,612
FY 2013-2014	\$7,512,322
FY 2014-2015	\$449,951
FY 2015-2016	\$57,483
FY 2016-2017	\$5,815,202
FY 2017-2018	\$3,660,036
FY 2018-2019	\$3,325,947
FY 2019-2020	\$2,491,787
FY 2020-2021	\$8,937,378
FY 2021-2022*	(\$8,410,837)
FY 2022-2023**	(\$1,884,086)

*estimated

** pending

Retiree Benefit Fund 81

The Retiree Benefit Fund was established to record land lease payments from the Evergreen Marketplace II Retail Development and to begin accumulating resources to offset the long-term retiree medical benefit liability. Once the OPEB Bonds were sold and the Trust Fund was established, this fund was used to accept the transfer in from the OPEB Trust Fund 75 to pay retiree medical benefits, which the anticipated amount for FY2022-2023 is expected to be \$3,897,588. Fund 81 is also currently used to help fund the debt service payments for the OPEB Bonds from the accumulated fund balance.

Long-Term OPEB Debt Fund 85

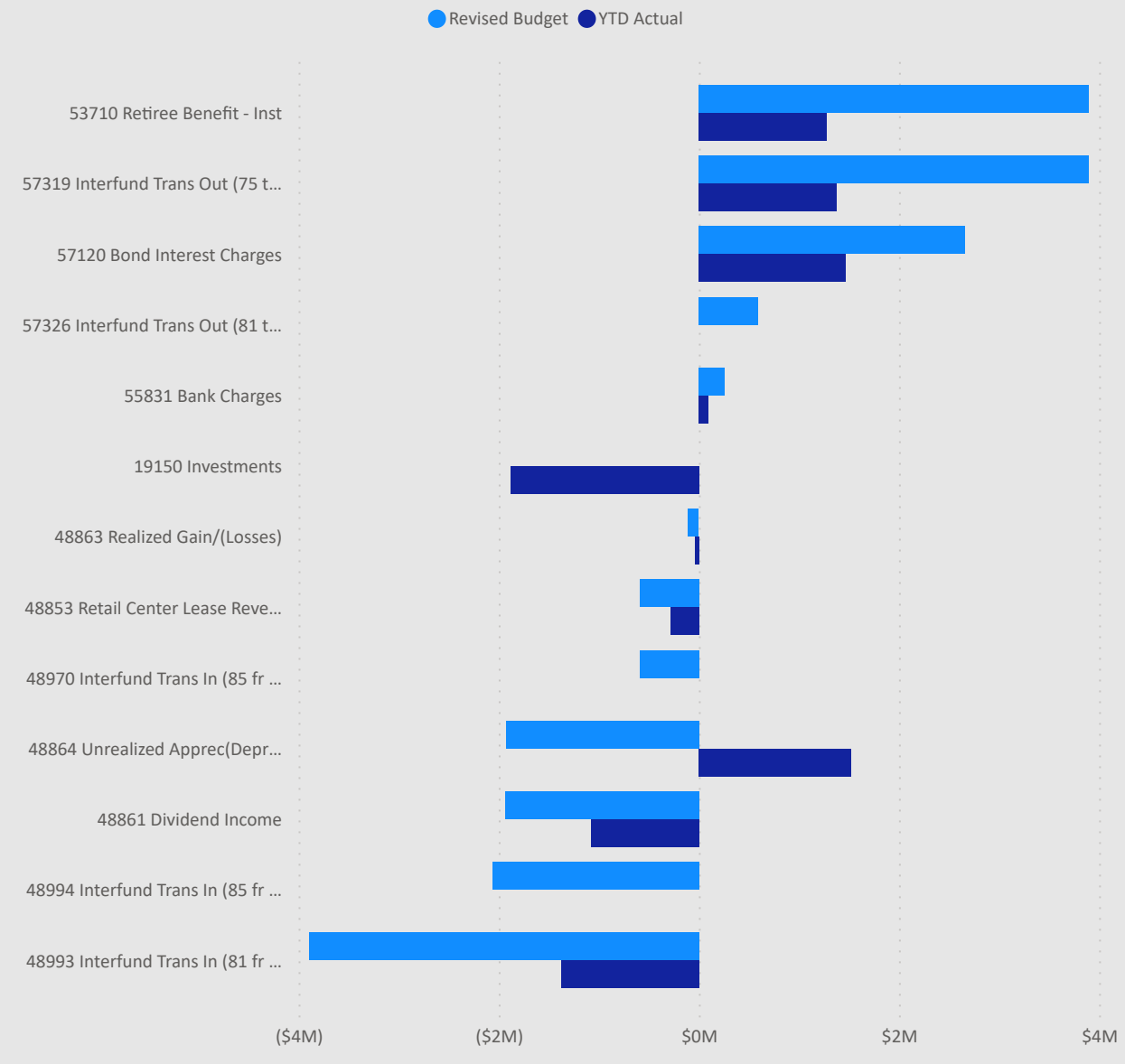
The Long-Term OPEB Debt Fund pays the debt service to the OPEB bondholders. The Unrestricted General Fund 10 started making significant transfers into this fund beginning in FY2012-2013 to support this on-going debt service. On March 13, 2012, the Board of Trustees authorized the remarketing of the OPEB 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 is estimated to increase significantly in the coming years.

OPEB Related Funds

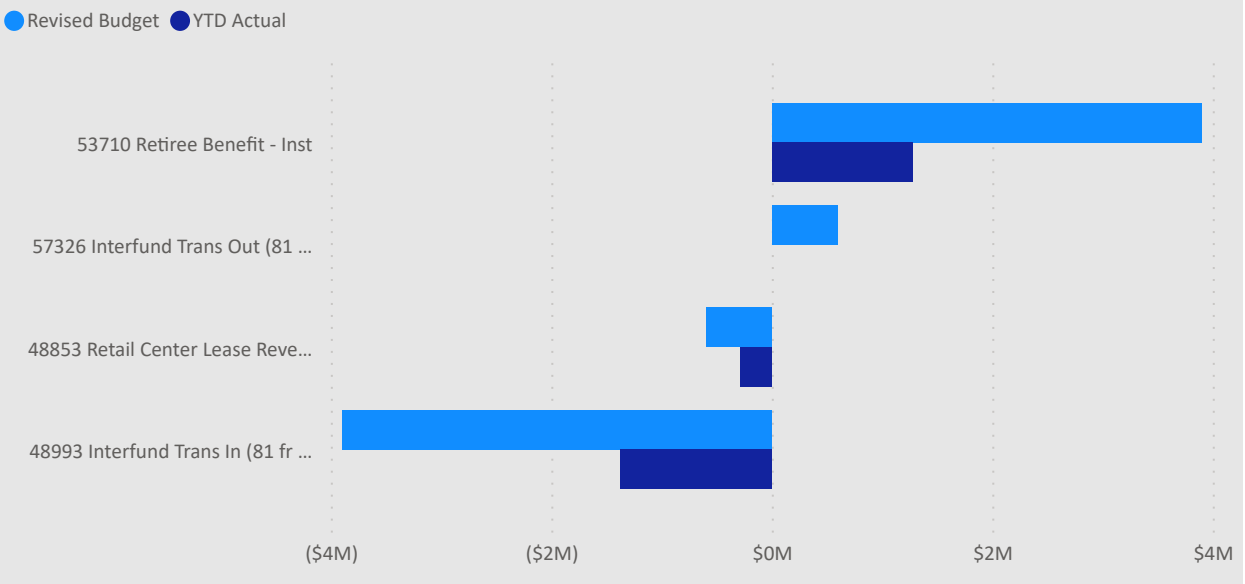
Fiscal Year	2021			2022			2023		
Fund	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
75 Trust Fund OPEB									
19150 Investments		\$4,629,208	-		(\$814,174)	-		(\$1,884,086)	-
48861 Dividend Income	(\$1,851,524)	(\$1,313,777)	71%	(\$1,857,641)	(\$2,167,114)	117%	(\$1,935,792)	(\$1,079,926)	56%
48863 Realized Gain/(Losses)	(\$93,702)	(\$86,157)	92%	(\$237,383)	(\$21,866)	9%	(\$107,123)	(\$38,354)	36%
48864 Unrealized Apprec(Deprec)	(\$720,986)	(\$4,865,123)	675%	(\$2,791,321)	\$1,439,701	-	(\$1,927,892)	\$1,525,272	-
55831 Bank Charges	\$236,010	\$113,270	48%	\$248,628	\$120,780	49%	\$257,142	\$98,386	38%
57319 Interfund Trans Out (75 to 81)	\$3,358,305	\$1,522,580	45%	\$3,104,454	\$1,442,673	46%	\$3,897,588	\$1,378,707	35%
Total	\$928,103	\$0		(\$1,533,263)	(\$0)		\$183,923	\$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)	(\$3,358,305)	(\$1,522,580)	45%	(\$3,104,454)	(\$1,442,673)	46%	(\$3,897,588)	(\$1,378,707)	35%
53710 Retiree Benefit - Inst	\$3,358,305	\$1,522,580	45%	\$3,104,454	\$1,338,484	43%	\$3,897,588	\$1,278,203	33%
57326 Interfund Trans Out (81 to 85)	\$593,782	\$129,696	22%	\$593,782	\$636,169	107%	\$593,782		-
Total	\$0	(\$154,696)	-	\$0	\$247,588	-	\$0	(\$384,896)	-
85 L/T Debt OPEB									
48860 Interest		(\$1)	-						
48970 Interfund Trans In (85 fr 81)	(\$593,782)	(\$616,476)	104%	(\$593,782)	(\$636,169)	107%	(\$593,782)		-
48994 Interfund Trans In (85 fr 10)	(\$1,879,216)		-	(\$1,883,760)		-	(\$2,065,704)		-
57120 Bond Interest Charges	\$2,472,998	\$1,236,649	50%	\$2,477,542	\$1,236,452	50%	\$2,659,486	\$1,465,126	55%
Total	\$0	\$620,172	-	\$0	\$600,283	-	\$0	\$1,465,126	-

OPEB Related Funds

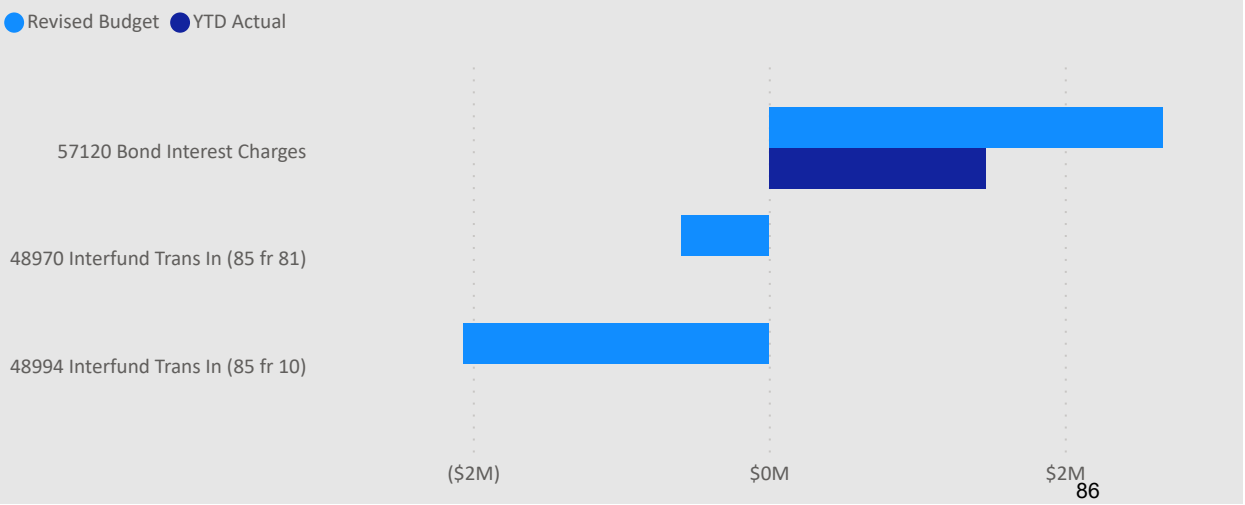
75 Trust Fund OPEB



81 L/T Debt Retiree Benefit Fund



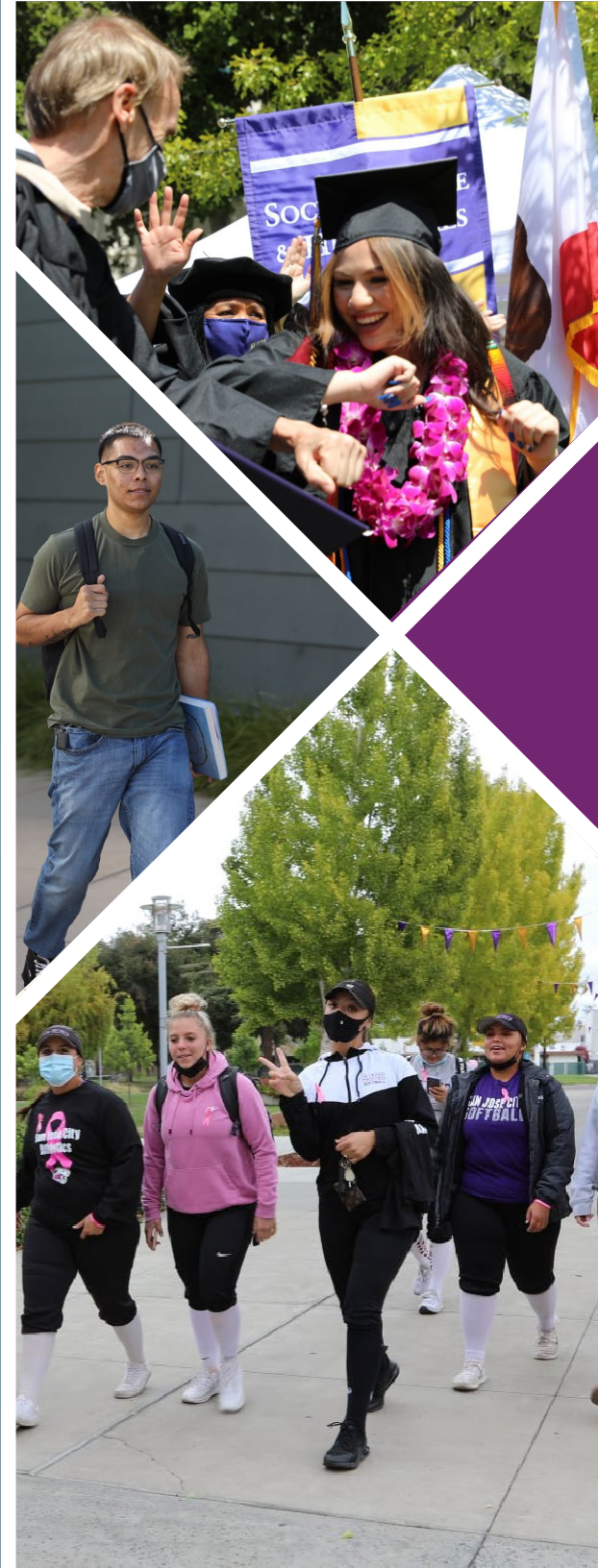
85 L/T Debt OPEB





SAN JOSÉ · EVERGREEN
Community College District

APPENDICES



Districtwide Legal

Fiscal Year	2021			2022			2023		
Fund	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10 General Fund	\$540,000	\$148,765	28%	\$422,956	\$203,678	48%	\$950,000	\$211,248	22%
16 Center for Economic Mobility	\$500		-	\$500		-	\$500		-
36 Capital Projects Fund	\$230,000	\$59,960	26%	\$250,000	\$80,170	32%	\$250,000	\$7,914	3%
45 GO Bond Fund Meas X Series A	\$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	-		\$3,849	-
Total	\$794,228	\$212,979	27%	\$676,445	\$290,357	43%	\$1,200,500	\$223,011	19%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 SECOND QUARTER	FY 2023-2024 ESTIMATED BUDGET	FY 2024-2025 ESTIMATED ASSUMPTIONS	FY 2025-2026 ESTIMATED ASSUMPTIONS
REVENUES					
STATE APPORTIONMENT					
INFLATION FACTOR	6.56%	6.56%	8.13%	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)	4.67%	6.04%	3.50%	3.50%	3.50%
ENROLLMENT FEE					
RESIDENT	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
NON-RESIDENT	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290
PARKING FEE					
PRIMARY TERM	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45
DAILY	\$ 3 1	\$ 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 2022-2023 ADOPTED BUDGET	FY 2022-2023 SECOND QUARTER	FY 2023-2024 ESTIMATED BUDGET	FY 2024-2025 ESTIMATED ASSUMPTIONS	FY 2025-2026 ESTIMATED ASSUMPTIONS
EXPENDITURES					
STEP AND COLUMN INCREASE					
CERTIFICATED	0.90%	0.90%	0.90%	0.90%	0.90%
CLASSIFIED	0.70%	0.70%	0.70%	0.70%	0.70%
ADJUNCT BASE ADJUSTMENT	3.00%	3.00%	1.00%	1.00%	1.00%
VACANT POSITIONS (DEFAULT)					
FACULTY (10 Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$104,026	\$104,026	\$104,026	\$104,026	\$104,026
FACULTY (11-Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$114,429	\$114,429	\$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)	\$81,448	\$81,448	\$81,448	\$81,448	\$81,448

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 SECOND QUARTER	FY 2023-2024 ESTIMATED BUDGET	FY 2024-2025 ESTIMATED ASSUMPTIONS	FY 2025-2026 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	4.92%	4.92%	2.66%	2.66%	2.66%
KAISER	1.75%	1.75%	0.98%	0.98%	0.98%
DENTAL	0.00%	0.00%	0.00%	0.00%	0.00%
VISION	0.00%	0.00%	0.00%	0.00%	0.00%
EMPLOYEE ASSISTANCE PROGRAM	N/A	N/A	N/A	N/A	N/A
LONG TERM DISABILITY	0.00%	0.00%	0.00%	0.00%	0.00%
LIFE INSURANCE	0.00%	0.00%	0.00%	0.00%	0.00%
STATUTORY EMPLOYEE BENEFITS (RATES)					
STRS	19.10%	19.10%	19.10%	19.10%	19.10%
PERS	25.37%	25.37%	25.20%	25.20%	25.20%
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	0.65%	0.65%	0.43%	0.43%	0.43%
WORKERS' COMPENSATION	1.36%	1.36%	1.52%	1.52%	1.52%
HIGH IMPACT PROGRAMS	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
ACA CADILLAC TAX (ADD'L \$)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

FY 2022-2023 ADOPTED BUDGET

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

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

As of 08/24/2022

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP

FY 2022-2023 ADOPTED BUDGET

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

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

As of 08/24/2022

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

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

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

As of 08/24/2022

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

FY 2022-2023 ADOPTED BUDGET

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

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

As of 08/24/2022

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

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

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

As of 08/24/2022

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

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

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

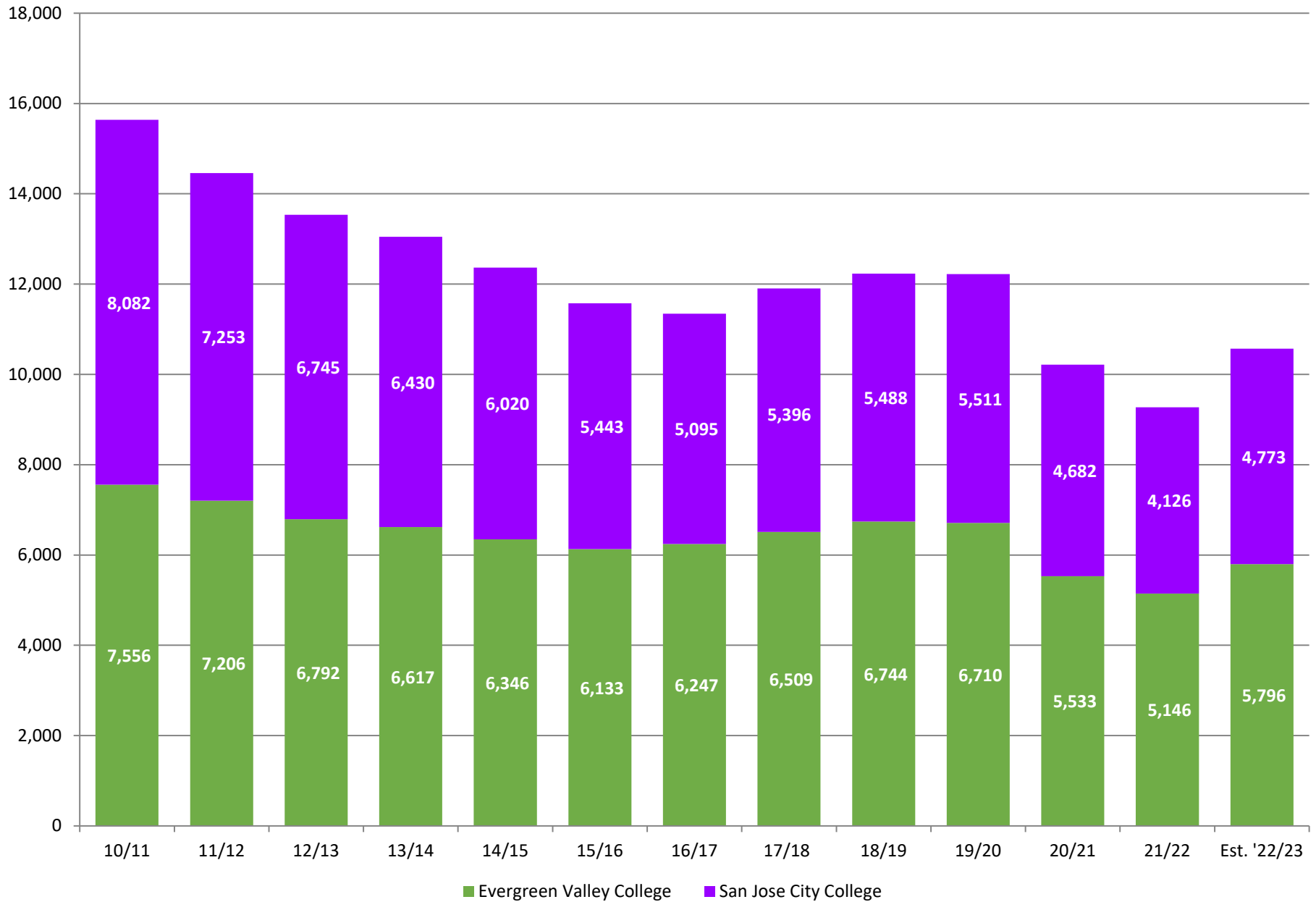
As of 08/24/2022

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

HISTORICAL FULL TIME EQUIVALENT STUDENT 320 REPORT

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

Historical Full Time Equivalent Student 320 Report



FY21-22 Apportionment	Base FTES (Funded) FY 20/21	Est. 0.00% Growth	Funded FTES (Funded) FY21/22	Fund Rate FY20/21	FY21/22 Funding
Credit	12,266.83	0.00	12,266.83	\$4,231.17	51,903,030
Special Admit Credit	0.00	0.00		\$5,932.57	0
Non-Credit	277.78	2.78	277.78	\$3,552.03	986,682
Total	12,544.61	2.78	12,544.61		52,889,712
FY21-22					
FTES Allocation	52,889,712				
CCCCO Adjustment	450,368				
Basic Allocation	8,501,218 (Per State Apportionment 6/20/2022_ Exh. C))				
Supplemental Allocation	13,545,469 (Per State Apportionment 6/20/2022_ Exh. C))				
Student Success Allocation	8,522,239 (Per State Apportionment 6/20/2022_ Exh. C))				
State General Apportionment	753,899 (Per State Apportionment 6/16/2022_ Exh. A))				
Total Revenue Entitlement	84,662,905				
Property Taxes (excluding RDA)	110,998,779 (3.44% increase over last year)				
RDA Property Taxes	12,163,389				
Education Protection Account (Prop 55)	1,254,461				
Student Enrollment Fee	4,892,359 (conservative number less 2%)				
Total Estimated Local/Prop 30 Revenue	117,145,599				
Excess Funds Over Revenue Entitlement	32,482,694				

FY22-23 Apportionment	Base FTES (3 Yr Avg.) FY 21/22	Est. 1.00% Growth	Est. Funded FTES (3 Yr Avg.) FY22/23	Est. Fund Rate 6.56% Inflation	FY22/23 Funding
Credit	12,266.83	122.67	12,266.83	\$4,508.73	55,307,868
Special Admit Credit	0.00	0.00	0.00	\$6,321.74	0
Non-Credit	277.78	2.78	277.78	\$3,785.04	1,051,409
Total	12,544.61	125.45	12,544.61		56,359,277
FY22-23					
FTES Allocation	56,359,277				
Basic Allocation	8,501,218 (Based upon Prior Year)				
Supplemental Allocation	13,545,469 (Based upon Prior Year)				
Student Success Allocation	8,522,239 (Based upon Prior Year)				
State General Apportionment	803,355 (Per State Apportionment 9/13/2022_ Exh. A))				
Total Revenue Entitlement	87,731,558				
Est. Property Taxes	117,704,000 (6.04% increase over last year)				
Est. RDA Property Taxes	14,112,825				
Est. Education Protection Account (Prop 55)	1,254,461 (Based upon Prior Year)				
Est. Student Enrollment Fee	4,892,359 (Based upon Prior Year)				
Total Estimated Local/Prop 30 Revenue	123,850,820				
Excess Funds Over Revenue Entitlement	36,119,262				

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 8.13% Inflation	FY23/24 Funding
Credit	12,266.83	122.67	12,266.83	\$4,875.29	59,804,398
Special Admit Credit	0.00	0.00	0.00	\$6,835.70	0
Non-Credit	277.78	2.78	277.78	\$4,092.76	1,136,888
Total	12,544.61	125.45	12,544.61		60,941,286
FY23-24					
FTES Allocation	60,941,286				
Basic Allocation	8,501,218	(Based upon Prior Year)			
Supplemental Allocation	13,545,469	(Based upon Prior Year)			
Student Success Allocation	8,522,239	(Based upon Prior Year)			
State General Apportionment	803,355	(Based upon Prior Year)			
Total Revenue Entitlement	92,313,567				
Estimated Property Taxes	121,823,640	(3.50% increase over last year)			
Est. RDA Property Taxes	14,606,774	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,254,461	(Based upon Prior Year)			
Est. Student Enrollment Fee	4,892,359	(Based upon Prior Year)			
Total Estimated Local/Prop 30 Revenue	127,970,460				
Excess Funds Over Revenue Entitlement	35,656,893				
FY24-25 Apportionment	Base FTES (3 Yr Avg.) FY23/24	1.00% Growth	Est. Funded FTES (3 Yr Avg.) FY22/23	Est. Fund Rate 3.5% Inflation	FY22/23 Funding
Credit	12,266.83	122.67	12,266.83	\$5,045.93	61,897,552
Special Admit Credit	0.00	0.00	0.00	\$7,074.95	0
Non-Credit	277.78	2.78	277.78	\$4,236.01	1,176,679
Total	12,544.61	125.45	12,544.61		63,074,231
FY24-25					
FTES Allocation	63,074,231				
Basic Allocation	8,501,218	(Based upon Prior Year)			
Supplemental Allocation	13,545,469	(Based upon Prior Year)			
Student Success Allocation	8,522,239	(Based upon Prior Year)			
State General Apportionment	803,355	(Based upon Prior Year)			
Total Revenue Entitlement	94,446,512				
Estimated Property Taxes	126,087,467	(3.50% increase over last year)			
Est. RDA Property Taxes	15,118,011	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,254,461	(Based upon Prior Year)			
Est. Student Enrollment Fee	4,892,359	(Based upon Prior Year)			
Total Estimated Local/Prop 30 Revenue	132,234,287				
Excess Funds Over Revenue Entitlement	37,787,775				

San Jose City College Associated Students
Summary Balance Sheet

Accrual Basis

As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	315,750.45
Accounts Receivable	10.00
Total Current Assets	315,760.45
TOTAL ASSETS	315,760.45
LIABILITIES & EQUITY	
Equity	315,760.45
TOTAL LIABILITIES & EQUITY	315,760.45

E.V.C. ASSOCIATED STUDENT BODY

Summary Balance Sheet

As of December 31, 2022

	<u>Dec 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	<u>292,018.38</u>
Total Current Assets	<u>292,018.38</u>
TOTAL ASSETS	<u>292,018.38</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	<u>77,484.94</u>
Total Current Liabilities	<u>77,484.94</u>
Total Liabilities	<u>77,484.94</u>
Equity	<u>214,533.44</u>
TOTAL LIABILITIES & EQUITY	<u>292,018.38</u>

FOUNDATION
Statement of Net Assets

December 31, 2022

Assets

Current Assets

Cash	\$ 3,162,616
Receivables	17,878
Other current assets	19,531
Total current assets	3,200,025

Noncurrent Assets

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

Total Assets

\$ 3,200,025

Liabilities

Current liabilities

Accounts payable	\$ 111,975
Sales tax	1,896
Payroll taxes	53
Funds held for others ASB	67,708
Total current liabilities	\$ 181,632

Net Assets

Net assets without donor restrictions	\$ (859,537)
Net assets with donor restrictions (Scholarship, Trust & Endowment)	3,877,930
Total net assets	\$ 3,018,393

Liabilities and net assets

\$ 3,200,025

Property Tax YTD Budget and Actuals

Fiscal Year	2021			2022			2023		
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	(\$406,000)	(\$60,903)	15%	(\$395,000)	(\$59,941)	15%	(\$391,000)	(\$58,847)	15%
48811 Secured Property Tax Revenues	(\$94,367,000)	(\$35,556,707)	38%	(\$99,093,000)	(\$37,356,486)	38%	(\$105,997,000)	(\$39,982,677)	38%
48812 Supplemental Secured Prop. Tax	(\$1,877,000)	(\$905,490)	48%	(\$2,251,351)	(\$456,973)	20%	(\$2,352,000)	(\$1,521,389)	65%
48813 Unsecured Roll Property Taxes	(\$6,528,000)	(\$6,460,692)	99%	(\$6,467,000)	(\$6,344,611)	98%	(\$6,302,000)	(\$6,610,450)	105%
48818 RDA Passthru(AB1290)(47.5%)			-						
48819 RDA Residual Pmts	(\$4,718,135)		-	(\$9,254,000)		-	(\$9,008,000)		-
Total	(\$107,896,135)	(\$42,983,792)	40%	(\$117,460,351)	(\$44,218,012)	38%	(\$124,050,000)	(\$48,173,363)	39%
35401 Redevelopment Agency Pass-Thru									
48818 RDA Passthru(AB1290)(47.5%)	(\$2,841,450)		-	(\$2,856,650)		-	(\$3,155,425)		-
Total	(\$2,841,450)		-	(\$2,856,650)		-	(\$3,155,425)		-
35801 Unitary-Property Taxes									
48811 Secured Property Tax Revenues	(\$980,571)	(\$391,485)	40%	(\$1,045,660)	(\$418,421)	40%	(\$1,115,279)	(\$443,646)	40%
Total	(\$980,571)	(\$391,485)	40%	(\$1,045,660)	(\$418,421)	40%	(\$1,115,279)	(\$443,646)	40%
35802 Unitary RailRoad-Property Tax									
48811 Secured Property Tax Revenues	(\$20,429)	(\$7,467)	37%	(\$21,340)	(\$8,008)	38%	(\$20,721)	(\$8,307)	40%
Total	(\$20,429)	(\$7,467)	37%	(\$21,340)	(\$8,008)	38%	(\$20,721)	(\$8,307)	40%
Total	(\$111,738,585)	(\$43,382,743)	39%	(\$121,384,001)	(\$44,644,441)	37%	(\$128,341,425)	(\$48,625,315)	38%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

Fund 10 Property Taxes - FY 22/23 Projection, FY21/22 Actual

Property Tax Report Dated: 11/04/2022 Report

Update Date: 11/04/2022

Historical Review and Basis for Future Budgeting

Property Taxes

Description		FY 16-17	FY 17-18	FY 18-19	FY19-20	FY 20-21	FY 21-22	Projection FY 22-23	Projection FY 23-24	Projection FY 24-25
Secured HOPTR	10-99-9999-00000-48672	\$ 432,133	\$ 423,186	\$ 417,760	\$ 415,287	\$ 406,020	\$ 399,610	\$ 391,000	\$ 404,685	\$ 418,849
Secured Roll	10-99-9999-00000-48811	\$ 75,188,222	\$ 78,895,200	\$ 83,766,415	\$ 90,361,326	\$ 94,970,897	\$ 99,532,439	\$ 106,521,000	\$ 110,249,235	\$ 114,107,958
Unitary & Railroad	10-99-9999-35801/35802-48811	\$ 887,493	\$ 948,528	\$ 1,031,069	\$ 981,002	\$ 993,845	\$ 1,066,073	\$ 1,130,000	\$ 1,169,550	\$ 1,210,484
Supplemental	10-99-9999-00000-48812	\$ 3,050,905	\$ 3,276,238	\$ 3,847,918	\$ 2,681,455	\$ 3,752,252	\$ 3,360,012	\$ 3,360,000	\$ 3,477,600	\$ 3,599,316
Unsecured	10-99-9999-00000-48813	\$ 6,111,771	\$ 6,052,220	\$ 7,145,744	\$ 6,873,915	\$ 7,188,631	\$ 6,640,645	\$ 6,302,000	\$ 6,522,570	\$ 6,750,860
Sub-Total		\$ 85,670,524	\$ 89,595,372	\$ 96,208,906	\$ 101,312,985	\$ 107,311,645	\$ 110,998,779	\$ 117,704,000	\$ 121,823,640	\$ 126,087,467
Overall % Changed compared to prior year		5.62%	4.58%	7.38%	5.31%	5.92%	3.44%	6.04%	3.50%	3.50%

One-time Funding

Description		FY 16-17	FY 17-18	FY 18-19	FY19-20	FY 20-21	FY 21-22	Projection FY 22-23	Projection FY 23-24	Projection FY 24-25
RDA Pass-Thru (47.5% Fund 10)	10-99-9999-35401-48818	\$ 1,374,918	\$ 1,892,305	\$ 1,986,822	\$ 2,450,103	\$ 2,856,776	\$ 3,155,645	\$ 3,470,825	\$ 3,592,304	\$ 3,718,034
RDA Residual	10-99-9999-00000-48819	\$ 2,249,086	\$ 5,722,667	\$ 4,718,135	\$ 8,632,185	\$ 9,253,720	\$ 9,007,744	\$ 10,642,000	\$ 11,014,470	\$ 11,399,976
Sub-Total		\$ 3,624,004	\$ 7,614,972	\$ 6,704,957	\$ 11,082,288	\$ 12,110,496	\$ 12,163,389	\$ 14,112,825	\$ 14,606,774	\$ 15,118,010
Overall % Changed compared to prior year		21.51%	110.13%	-11.95%	-95.45%	9.28%	0.44%	16.03%	3.50%	3.50%

TOTAL Property Tax & One-Time	\$	89,294,528	\$	97,210,344	\$	102,913,863	\$	112,395,273	\$	119,422,141	\$	123,162,168	\$	131,816,825	\$	136,430,414	\$	141,205,477
TOTAL % Change compared to PY		6.18%		8.86%		5.87%		9.21%		6.25%		3.13%		7.03%		3.50%		3.50%

COUNTY ASSESSOR'S DATA POINTS

November 14, 2022 Tax Data Point

