



SAN JOSÉ · EVERGREEN  
Community College District

# 2023-2024 ADOPTED BUDGET *Report*

SEPTEMBER 12, 2023

Evergreen Valley College

San José City College

Community College Center  
for Economic Mobility

San José - Evergreen Community  
College Extension at Milpitas

District Services

# 2023-2024 ADOPTED **BUDGET** *Report*

**PRESENTED TO THE BOARD OF TRUSTEES**  
**SEPTEMBER 12, 2023**

**Ken Stoppenbrink**

*Interim Vice Chancellor, Administrative Services*

**Joseph Chesmore**

*Executive Director, Fiscal Services*

*Prepared in collaboration with Fiscal Services and Business Services Staff*





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September 12, 2023

To: Dr. Beatriz Chaidez, Interim Chancellor  
Mr. Bob Livengood, Board President  
Honorable Board of Trustees

From: Kenneth Stoppenbrink, Interim Vice Chancellor, Administrative Services

Please find enclosed the Fiscal Year 2023-2024 (FY 2023-24) Adopted Budget for your review and approval. This comprehensive document provides a detailed summary of the District's Unrestricted General Fund 10 for FY 2023-24, with projections extending through FY 2025-26. This report reflects updates since your approval of the Tentative Budget on June 13, 2023, and aligns with State budget information from the May Revise and the passage of the State Budget Act.

The production of this report is a collaborative effort of our fiscal teams, including Business Services staff at Evergreen Valley College and San Jose City College, and District Fiscal Services, under the leadership of Executive Director Joseph Chesmore. The District Budget Committee reviewed the preliminary report on August 31, 2023.

The proposed Adopted Budget for the upcoming year takes into account our budget planning assumptions, and is about 8.29% higher compared to the FY 2022-23 Adopted Budget.

The following are key net changes in the Adopted Budget for FY 2023-24 (comparing the Tentative Budget to the Adopted Budget): total revenue increased by \$764,583, primarily from property tax data points. The total expenses increased by \$7,029,050, driven by updated salary and benefits projections and other discretionary cost increases. The Adopted Budget provides the colleges with a carryover of less than \$150,000 for FY 2023-24, while allocating \$3,000,000 as the budgeted allowance for doubtful accounts.

An important budget indicator coming from the State Chancellor's Office includes the decline of California's population, which correlates to the decline of income tax withholdings, contributing to the State's budget deficit of \$32 billion.

The California economy continues to build upon its pandemic recovery, while the labor force remains below the pre-pandemic peak pointing back to the State's housing shortage. Other factors affecting California's economy are slower wage gains and high inflation that have slowed wage growth in California and declining investment in California businesses, reducing compensation to higher-income taxpayers, which affects California's tax structure.

## PROPOSED ADOPTED BUDGET | FISCAL YEAR 2023-2024

### REVENUES (SOURCES)

In terms of State revenues, the Governor's Enacted Budget indicates that the overall state budget for Fiscal Year 2023-24 amounts to \$310 billion, with the General Fund comprising \$226 billion. Notably, the Enacted Budget reflects an increase of \$2 billion from FY 2022-23.

The Enacted Budget reflects lower revenues and a substantial budget deficit. The revenues are projected to total \$211 billion, although the state's delay of the 2022 tax filing deadline from April to October and high interest rates increase the uncertainty in revenue projections. Significant revenue shortfalls related to a downturn in the stock market have led to a budget deficit now estimated to be \$32 billion. The state's efforts to build reserves over the last couple of years will somewhat mitigate the impact of the budget deficit for FY 2023-24. The state has reported reduced funding to community colleges in the key areas of Deferred Maintenance and Enrollment and Retention.

Shifting focus to the District's FY 2023-24 Adopted Budget, the information obtained from the State and County Tax Assessor's Office, revenues are projected to total \$161,699,874. This projection signifies a substantial increase of \$11,476,253 when compared to the FY 2022-23 Adopted Budget of \$150,223,621. The absolute dollar amount represents a growth rate of 7.63%, which surpasses the 3.5% property tax growth factor employed in accordance with Board Budget Principles.

To maintain a balanced budget, we have addressed the positive difference by adjusting the carryover limits and making projections for future personnel expenses. By reconciling these factors, we can provide a budget that aligns with the available resources and financial objectives for the upcoming fiscal year.

Furthermore, it is important to note that our district retains its Basic Aid or Community-Supported College District status. This is due to the fact that student enrollment fees, Education Projection Account funds, and property tax dollars exceed the Total Computational Revenue, or the State general apportionment guarantee. As a result, our district does not receive general apportionment dollars from the State based on Full-Time Equivalent Students (FTES). Instead, our District's general operating revenues rely significantly on local property taxes.

Additionally, recent updates to property tax projections for FY 2022-23, based on the latest County Assessor's estimate, indicate an ongoing increase of 8.56% over the prior year's property tax receipts. In FY 2022-23, property tax revenues allocated to the Unrestricted General Fund 10 are \$134,928,441. For FY 2023-24 and FY 2024-25, the projections are \$139,650,937 and \$144,538,718, respectively. This portion of revenue is supplemented by \$22,048,937 received from the State (including EPA, lottery, state entitlement apportionment, inter-fund transfers, and others), resulting in a total projected revenue of \$161,699,874.

As for the district's financial reserves, the beginning Unrestricted General Fund balance, also known as District Reserves, for FY 2022-23 was \$34,442,991, accounting for 24.51% of the budget. Based on estimated figures, the ending fund balance for FY 2023-24 is projected to be \$37,193,758 or 23.00%.

## EXPENSES (USES)

The total estimated expense amount for Unrestricted General Fund 10, ending June 30, 2023, is \$159,578,066. The most significant appropriation in the budget is total compensation, which includes salaries, employee health and welfare costs, and all statutory benefit costs. The total expense forecast for the FY 2023-24 Adopted Budget is \$163,588,715. The increase from last year's Adopted Budget is primarily due to health and welfare, increased pension costs, salary increase, allowance of doubtful accounts, and operating expenses and services.

## SUMMARY

At present, the District's fiscal outlook remains delicately balanced, emphasizing the need for caution in making long-term commitments without thorough analysis and avoiding deficit spending. It is crucial to acknowledge that, as a "Basic Aid" District for a decade, our reliance on property taxes is nearly exclusive.

On the expenditure front, retirement costs for STRS and PERS have been steadily increasing over the past few years, representing mandated unfunded expenses. Recently, PERS rates have risen from 25.37% in FY 2022-23 to 26.68% in FY 2023-24, with a projected increase to 27.70% in FY 2024-25, and 28.30% in FY 2025-26. Similarly, STRS costs have seen significant increases and are expected to remain at 19.10% in the coming fiscal years. Additionally, medical health insurance premiums for providers such as Kaiser and Anthem Blue Cross have risen to 7.94% and 5.24%, respectively.

In accordance with the Board Budget Principles, the District will maintain a conservative long-term posture and budget planning, projecting property tax estimates to grow at a rate of 3.5%. This projection is intended to support increased expenses already accounted for in salary schedules, such as Step and Column moves and longevity, but does not include potential salary increases negotiated through Collective Bargaining Agreements.

As we proactively plan for the District's financial sustainability, we must be accountable in establishing a clear connection between policies, outcomes, and available resources. We need to monitor new policies such as Part-time Faculty Health Benefits, engage in contract negotiations, ensure compliance with the 50% Law and GANN limits, effectively close out HEERF funds, and lastly, meticulously focus on both collecting receivables from students and managing a substantial allowance for doubtful accounts. Our commitment to these actions will be instrumental in ensuring our financial stability and resilience.

The District remains dedicated to providing transparent and future-oriented financial information, aligning with the Board's Ends Policies for student success.

Respectfully,

*Ken Stoppenbrink*

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

Adopted February 13, 2018



# GENERAL FUNDS



SAN JOSÉ · EVERGREEN  
Community College District



The Unrestricted General Fund 10 sustains the day-to-day activities of the colleges and the district, covering most administrative and operating expenditures district-wide. In the FY 2023-2024 Adopted Budget, revenues are projected to increase by \$11,476,253 compared to the previous FY 2022-2023 Adopted Budget. This increase is attributed to higher property tax revenues, interest, state funding, and other associated transfer-ins. Expenditures are expected to rise by \$12,536,614 compared to the FY 2022-2023 Adopted Budget.

The reserve for FY 2022-2023 is at 24.51%, and the anticipated reserve for FY 2023-2024 is projected to be 23% based on budget assumptions. Property tax receipts from the Santa Clara County Assessor's Office and the overall state of the economy will significantly influence the financial status for FY 2023-2024.

The Financial Stability Fund 12 was established on February 24, 2015, and currently holds an ending fund balance of \$2,250,000. This fund received inter-fund transfers from the Unrestricted General Fund 10 over several years. There is no projected addition to this fund in the FY 2023-2024.

The Student Success Enhancement Fund 14, established in FY 2015-2016, receives partial revenues from land lease payments and future land development projects. These revenues are intended to fund innovative projects aimed at closing achievement gaps aligned with the Board of Trustees' Ends Policies. The FY 2023-2024 only anticipates an incoming revenue of \$25,000.

The Facility Rental Fund 15, established in FY 2010-2011, tracks facility rental fees and associated costs under the Civic Center Act. While the fund is limited to facility rental activities, fund balances can be transferred to other funds to address shortfalls or other expenditures.

Under the General Funds – Restricted category:

The Parking Fund 11 received support from the Unrestricted General Fund 10 to mitigate deficits in FY 2011-2012 and subsequent years. In FY 2015-2016, the Transportation Fee (EcoPass) was accounted for in the Parking Fund, which ran a deficit in FY 2017-2018. In FY 2023-2024, Fund 10 is expected to process an interfund-transfer of \$1.6 million.

The Community College Center for Economic Mobility Fund 16 annually transfers 15% of its operating profit to the District since FY 2011-2012, with occasional deficits and transfers in subsequent years. For FY 2023-2024, Fund 10 is projected to process an interfund-transfer of approximately \$723,593.

The Categorical Programs and Grant Fund 17 receives increased restricted resources. The FY 2023-2024 Adopted Budget estimates resources for District Services, San José City College, Evergreen Valley College, and Community College Center for Economic Mobility. Notably, the Community College Center for Economic Mobility is projected to have no resources allocated.

The Student Health Fees Fund 18 experienced augmentations from the Unrestricted General Fund 10 in previous years to support operations at the colleges. Increases in student health fees were authorized at different times to maintain structural balance. The fee for FY 2023-2024 will remain at \$21 per semester.

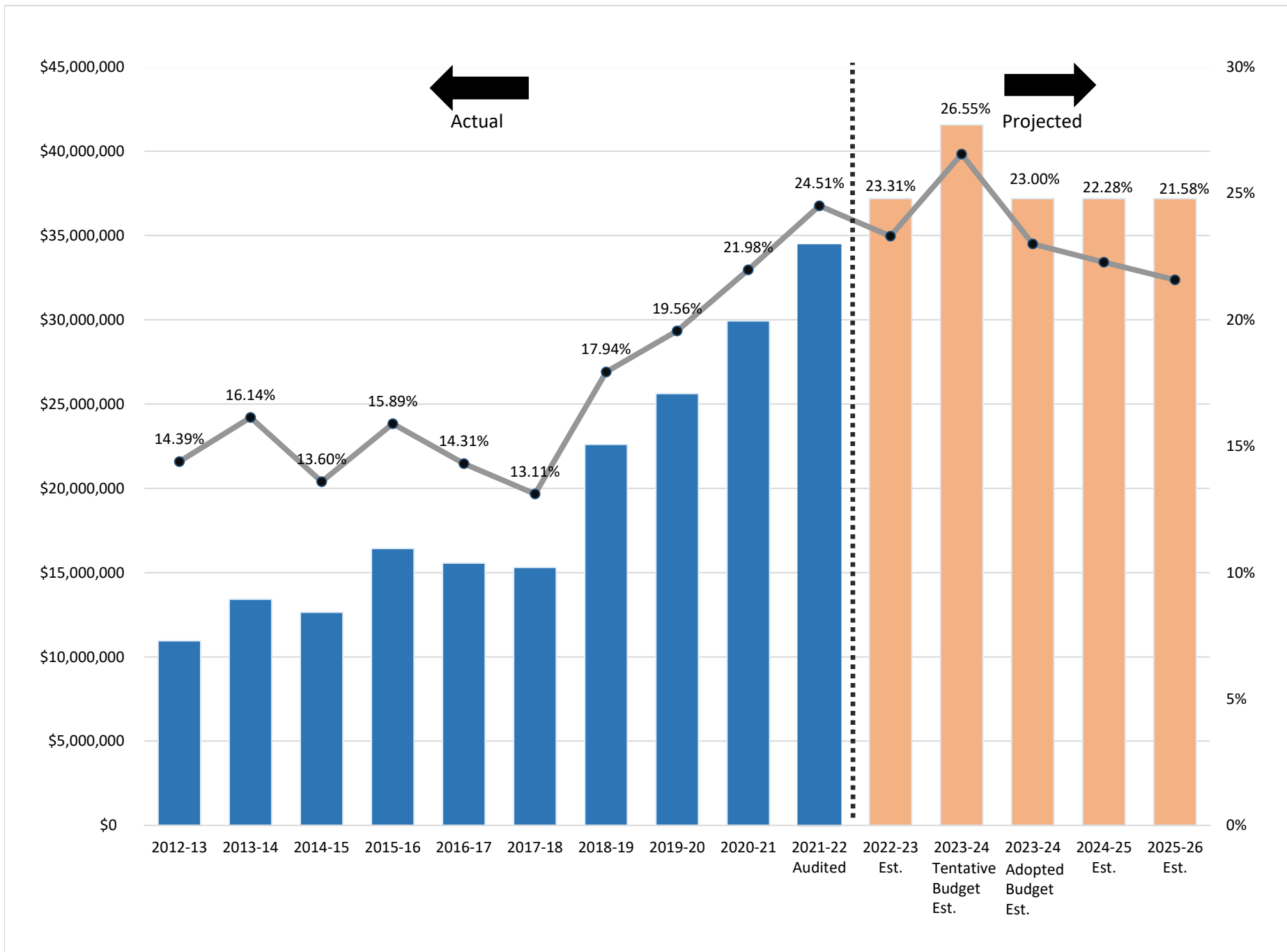
The East San Jose Fund 19 holds monies for expenses related to the implementation of the East San Jose Expansion plan, approved by the Board of Trustees on July 12, 2022.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT  
FY 2023-2024 ADOPTED BUDGET REPORT

## Fund 10 Budget Summary

Major Object Description	FY21-22 Adopted Budget	FY21-22 Audited Actuals	FY22-23 Adopted Budget*	FY22-23 Projected Actuals	FY23-24 Tentative Budget	FY23-24 Adopted Budget	FY24-25 Estimated Budget	FY25-26 Estimated Budget
Beginning Fund Balance	27,477,830	29,934,029	34,442,991	34,442,991	37,193,758	37,193,758	37,193,758	37,193,758
<u>Revenues</u>								
Federal	36,000	32,239	36,000	16,209	1,900	2,300	2,300	2,300
State Revenue	10,832,454	13,332,333	11,345,135	13,104,168	10,583,485	11,587,748	11,587,748	11,587,748
Local Revenue	131,251,318	131,206,055	138,717,385	147,176,295	150,169,487	149,807,520	155,050,783	160,477,560
Other Financing Sources	813,002	487,116	125,101	2,032,160	180,419	302,306	302,306	302,306
Total Revenues	<b>142,932,774</b>	<b>145,057,743</b>	<b>150,223,621</b>	<b>162,328,832</b>	<b>160,935,291</b>	<b>161,699,874</b>	<b>166,943,137</b>	<b>172,369,915</b>
<u>Expenditures</u>								
Academic Salaries	50,802,183	53,190,275	53,569,088	55,775,196	54,962,564	54,868,772	58,210,280	59,956,589
Classified Salaries	32,076,366	29,574,893	33,137,165	29,443,735	32,299,517	31,612,691	33,537,904	34,544,041
Employee Benefits	40,223,579	37,962,000	43,690,783	39,850,990	46,318,419	45,457,555	46,821,282	48,225,920
Total Personnel	<b>123,102,128</b>	<b>120,727,168</b>	<b>130,397,036</b>	<b>125,069,921</b>	<b>133,580,500</b>	<b>131,939,018</b>	<b>138,569,466</b>	<b>142,726,550</b>
Supplies and Materials	941,483	871,966	894,610	922,042	860,593	897,815	915,771	934,086
Other Operating Expenses & Services	15,340,964	14,295,171	14,108,811	20,332,549	15,977,189	19,609,001	20,172,162	21,277,825
Capital Outlay	216,186	274,060	234,932	130,598	204,070	83,577	85,248	86,953
Other Outgo	5,632,252	4,380,416	5,416,712	13,122,956	5,937,314	7,059,304	7,200,490	7,344,500
Other Outgo (Salary Increase)						4,000,000		
Total Non-Personnel	<b>22,130,885</b>	<b>19,821,613</b>	<b>20,655,065</b>	<b>34,508,145</b>	<b>22,979,165</b>	<b>31,649,696</b>	<b>28,373,671</b>	<b>29,643,365</b>
Subtotal Expenditures	<b>145,233,013</b>	<b>140,548,781</b>	<b>151,052,101</b>	<b>159,578,066</b>	<b>156,559,665</b>	<b>163,588,715</b>	<b>166,943,137</b>	<b>172,369,915</b>
Discount Factor			(2,250,000)			(1,888,840)		
Total Expenditures	<b>145,233,013</b>	<b>140,548,781</b>	<b>148,802,101</b>	<b>159,578,066</b>	<b>156,559,665</b>	<b>161,699,874</b>	<b>166,943,137</b>	<b>172,369,915</b>
Net change in Fund Balance	<b>(2,300,239)</b>	<b>4,508,962</b>	<b>1,421,520</b>	<b>2,750,767</b>	<b>4,375,626</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
Ending Fund Balance	<b>25,177,591</b> <b>17.34%</b>	<b>34,442,991</b> <b>24.51%</b>	<b>35,864,511</b> <b>24.10%</b>	<b>37,193,758</b> <b>23.31%</b>	<b>41,569,384</b> <b>26.55%</b>	<b>37,193,758</b> <b>23.00%</b>	<b>37,193,758</b> <b>22.28%</b>	<b>37,193,758</b> <b>21.58%</b>

# ENDING FUND BALANCE



**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**10 - General Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>1 - San Jose City College</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
481 - Federal Revenue			1,960	1,900	2,300	2,300	
486 - State Revenue	75,000	75,000	62,323	75,000	70,000	(5,000)	(7)
488 - Local Revenue	5,152,900	5,152,900	4,521,614	4,641,729	4,699,300	(453,600)	(9)
489 - Other Financing Sources	3,591	60,848	20,726	124,457	249,962	189,114	311
<b>48 - Revenue</b>	<b>5,231,491</b>	<b>5,288,748</b>	<b>4,606,622</b>	<b>4,843,086</b>	<b>5,021,562</b>	<b>(267,186)</b>	<b>(5)</b>
<b>Income</b>	<b>5,231,491</b>	<b>5,288,748</b>	<b>4,606,622</b>	<b>4,843,086</b>	<b>5,021,562</b>	<b>(267,186)</b>	<b>(5)</b>
<b><u>Expense</u></b>							
<b><u>51 - Academic Salaries</u></b>							
511 - Instructional Salaries, Regular Sal Sch.	13,113,732	12,619,603	11,762,425	13,235,121	13,196,981	577,378	5
512 - Noninstructional Sal., Regular Sal. Sch.	4,676,154	4,673,580	4,932,872	4,842,415	4,813,071	139,491	3
513 - Instructional Salaries, Nonregular Sch.	7,753,567	8,056,536	10,169,493	9,088,296	9,113,296	1,056,760	13
514 - Noninstructional Salaries, Nonreg. Sch.	905,505	899,005	714,318	911,500	911,500	12,495	1
<b>51 - Academic Salaries</b>	<b>26,448,957</b>	<b>26,248,724</b>	<b>27,579,108</b>	<b>28,077,332</b>	<b>28,034,848</b>	<b>1,786,124</b>	<b>7</b>
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch	7,360,137	7,212,871	7,086,527	7,353,880	7,327,639	114,768	2
522 - Instructional Aides, Reg. Full-time Sch.	1,276,551	1,254,039	1,284,989	1,297,963	1,300,751	46,712	4
523 - Noninstructional Sal., Non-reg Full-time	597,787	674,858	315,724	132,500		(674,858)	(100)
524 - Instructional Aides, Non-reg. Full-time	556,323	756,660	533,062	183,000		(756,660)	(100)
<b>52 - Classified Salaries</b>	<b>9,790,798</b>	<b>9,898,428</b>	<b>9,220,303</b>	<b>8,967,343</b>	<b>8,628,390</b>	<b>(1,270,038)</b>	<b>(13)</b>
<b><u>53 - Employee Benefits</u></b>							
531 - STRS	3,052,417	2,990,210	3,969,655	3,072,312	3,129,366	139,156	5
532 - PERS	2,712,904	2,685,477	2,472,380	2,837,780	2,762,217	76,740	3
533 - OASDI/Medicare	1,063,467	1,055,402	1,156,990	1,064,618	992,584	(62,818)	(6)
534 - Health & Welfare	7,005,817	7,005,817	6,196,697	7,358,517	7,389,829	384,012	5
535 - State Unemployment Insurance	173,581	171,423	237,547	175,557	53,275	(118,148)	(69)
536 - Workers Compensation	368,198	362,819	516,224	371,032	342,032	(20,787)	(6)
537 - Retiree Benefits	398,397	398,397	19,644	398,397		(398,397)	(100)
<b>53 - Employee Benefits</b>	<b>14,774,781</b>	<b>14,669,544</b>	<b>14,569,138</b>	<b>15,278,213</b>	<b>14,669,303</b>	<b>(241)</b>	<b>(0)</b>
<b><u>54 - Supplies and Materials</u></b>							
541 - Instructional Supplies	4,500	12,346	9,732	4,000		(12,346)	(100)
543 - Non-Instructional Supplies	187,973	314,973	211,237	161,973	154,056	(160,918)	(51)
<b>54 - Supplies and Materials</b>	<b>192,473</b>	<b>327,320</b>	<b>220,968</b>	<b>165,973</b>	<b>154,056</b>	<b>(173,264)</b>	<b>(53)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**10 - General Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	457,450	871,930	631,426	345,650	416,970	(454,960)	(52)
552 - Travel & Conference	410,150	581,170	477,635	356,725	208,554	(372,616)	(64)
554 - Insurance	190,000	221,882	221,882	240,000	210,000	(11,882)	(5)
555 - Utilities & Housekeeping	117,000	122,527	48,332	117,000	51,500	(71,027)	(58)
556 - Rents, Leases & Repairs	187,500	130,411	54,111	186,200	98,329	(32,082)	(25)
557 - Adv/Legal Fees/Audits/Elections	161,400	214,971	170,086	112,400	113,400	(101,571)	(47)
558 - Other Services	467,920	70,699	4,307	224,835	1,309,712	1,239,013	1,753
<b>55 - Other Operating Expenses and Services</b>	<b>1,991,420</b>	<b>2,213,591</b>	<b>1,607,778</b>	<b>1,582,810</b>	<b>2,408,465</b>	<b>194,875</b>	<b>9</b>
<b><u>56 - Capital Outlay</u></b>							
563 - Library Books		6,883	6,883			(6,883)	(100)
564 - Equipment	49,454	77,522	22,614	48,954		(77,522)	(100)
<b>56 - Capital Outlay</b>	<b>49,454</b>	<b>84,405</b>	<b>29,498</b>	<b>48,954</b>		<b>(84,405)</b>	<b>(100)</b>
<b><u>57 - Other Outgo</u></b>							
573 - Interfund Transfers Out		8,047	49,228		82,664	74,617	927
575 - Student Financial Aid			(44,499)				
579 - Contingency & Discount Factor	240,068	37,893		1		(37,893)	(100)
<b>57 - Other Outgo</b>	<b>240,068</b>	<b>45,939</b>	<b>4,729</b>	<b>1</b>	<b>82,664</b>	<b>36,725</b>	<b>80</b>
<b>Expense</b>	<b>53,487,951</b>	<b>53,487,951</b>	<b>53,231,522</b>	<b>54,120,626</b>	<b>53,977,727</b>	<b>489,776</b>	<b>1</b>
<b>1 - San Jose City College</b>	<b>(48,256,460)</b>	<b>(48,199,203)</b>	<b>(48,624,900)</b>	<b>(49,277,540)</b>	<b>(48,956,164)</b>	<b>(756,962)</b>	<b>2</b>
<b><u>2 - Evergreen Valley College</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
481 - Federal Revenue	36,000	14,249	14,249			(14,249)	(100)
486 - State Revenue	78,266	78,266	78,266	78,266	72,028	(6,238)	(8)
488 - Local Revenue	4,425,356	4,425,356	4,381,785	4,556,237	4,413,903	(11,453)	(0)
489 - Other Financing Sources	111,510	541,032	491,364	50,962	47,344	(493,687)	(91)
<b>48 - Revenue</b>	<b>4,651,132</b>	<b>5,058,903</b>	<b>4,965,664</b>	<b>4,685,465</b>	<b>4,533,275</b>	<b>(525,628)</b>	<b>(10)</b>
<b>Income</b>	<b>4,651,132</b>	<b>5,058,903</b>	<b>4,965,664</b>	<b>4,685,465</b>	<b>4,533,275</b>	<b>(525,628)</b>	<b>(10)</b>
<b><u>Expense</u></b>							
<b><u>51 - Academic Salaries</u></b>							
511 - Instructional Salaries, Regular Sal Sch.	12,044,070	12,044,070	10,656,851	11,889,802	11,805,674	(238,396)	(2)
512 - Noninstructional Sal., Regular Sal. Sch.	5,092,468	5,073,966	4,928,421	5,173,482	5,206,302	132,336	3
513 - Instructional Salaries, Nonregular Sch.	8,191,282	8,191,282	11,532,706	8,109,834	8,109,834	(81,448)	(1)
514 - Noninstructional Salaries, Nonreg. Sch.	1,303,375	1,350,879	574,042	1,303,375	1,303,375	(47,504)	(4)

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**10 - General Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>51 - Academic Salaries</b>	<b>26,631,195</b>	<b>26,660,198</b>	<b>27,692,020</b>	<b>26,476,493</b>	<b>26,425,185</b>	<b>(235,013)</b>	<b>(1)</b>
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch	8,388,181	8,394,670	7,423,453	8,409,530	8,394,558	(112)	(0)
522 - Instructional Aides, Reg. Full-time Sch.	1,328,545	1,328,545	1,234,435	1,403,316	1,396,609	68,064	5
523 - Noninstructional Sal., Non-reg Full-time	70,725	69,781	94,321	70,725	70,725	944	1
524 - Instructional Aides, Non-reg. Full-time	137,822	169,597	124,527	169,597	169,597		
<b>52 - Classified Salaries</b>	<b>9,925,273</b>	<b>9,962,593</b>	<b>8,876,736</b>	<b>10,053,168</b>	<b>10,031,489</b>	<b>68,896</b>	<b>1</b>
<b><u>53 - Employee Benefits</u></b>							
531 - STRS	3,666,503	3,667,657	3,943,883	3,682,846	3,702,167	34,510	1
532 - PERS	2,802,350	2,797,722	2,473,259	2,907,965	2,897,171	99,449	4
533 - OASDI/Medicare	1,153,776	1,155,906	1,145,554	1,149,653	1,140,340	(15,566)	(1)
534 - Health & Welfare	7,329,378	7,316,809	6,140,673	7,586,056	7,668,925	352,116	5
535 - State Unemployment Insurance	208,107	208,352	235,962	208,028	86,939	(121,413)	(58)
536 - Workers Compensation	494,073	498,199	510,223	492,637	470,123	(28,075)	(6)
537 - Retiree Benefits	402,552	402,552	15,690	402,552	402,552		
<b>53 - Employee Benefits</b>	<b>16,056,739</b>	<b>16,047,197</b>	<b>14,465,244</b>	<b>16,429,738</b>	<b>16,368,217</b>	<b>321,021</b>	<b>2</b>
<b><u>54 - Supplies and Materials</u></b>							
541 - Instructional Supplies	1,000	3,934	2,885	500	500	(3,434)	(87)
543 - Non-Instructional Supplies	259,701	335,034	203,086	212,684	212,654	(122,380)	(37)
<b>54 - Supplies and Materials</b>	<b>260,701</b>	<b>338,968</b>	<b>205,971</b>	<b>213,184</b>	<b>213,154</b>	<b>(125,814)</b>	<b>(37)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	147,249	445,864	312,486	124,774	122,017	(323,847)	(73)
552 - Travel & Conference	220,393	295,835	186,934	148,290	144,362	(151,473)	(51)
554 - Insurance	154,013	154,013	137,349	154,013	154,013		
555 - Utilities & Housekeeping	40,657	48,070	38,234	30,957	30,987	(17,083)	(36)
556 - Rents, Leases & Repairs	125,349	159,170	69,831	121,673	121,673	(37,498)	(24)
557 - Adv/Legal Fees/Audits/Elections	24,109	44,258	41,739	12,205	12,205	(32,054)	(72)
558 - Other Services	540,685	650,605	393,877	690,059	890,735	240,129	37
<b>55 - Other Operating Expenses and Services</b>	<b>1,252,455</b>	<b>1,797,816</b>	<b>1,180,449</b>	<b>1,281,970</b>	<b>1,475,991</b>	<b>(321,825)</b>	<b>(18)</b>
<b><u>56 - Capital Outlay</u></b>							
563 - Library Books	5,733	1,313	1,299	2,867	2,867	1,554	118
564 - Equipment	29,500	75,519	49,312	29,000	29,000	(46,519)	(62)
<b>56 - Capital Outlay</b>	<b>35,233</b>	<b>76,831</b>	<b>50,611</b>	<b>31,867</b>	<b>31,867</b>	<b>(44,965)</b>	<b>(59)</b>
<b><u>57 - Other Outgo</u></b>							
573 - Interfund Transfers Out	229,072	279,747	97,040	189,384	187,199	(92,548)	(33)
576 - Other Payments to/for Students		1,500	1,500	500		(1,500)	(100)

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**10 - General Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
579 - Contingency & Discount Factor	500,000	175,962				(175,962)	(100)
<b>57 - Other Outgo</b>	<b>729,072</b>	<b>457,209</b>	<b>98,540</b>	<b>189,884</b>	<b>187,199</b>	<b>(270,010)</b>	<b>(59)</b>
<b>Expense</b>	<b>54,890,667</b>	<b>55,340,811</b>	<b>52,569,572</b>	<b>54,676,303</b>	<b>54,733,101</b>	<b>(607,710)</b>	<b>(1)</b>
<b>2 - Evergreen Valley College</b>	<b>(50,239,535)</b>	<b>(50,281,908)</b>	<b>(47,603,908)</b>	<b>(49,990,838)</b>	<b>(50,199,826)</b>	<b>82,082</b>	<b>(0)</b>
<b><u>4 - San Jose Evergreen Community College Extension</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	354,600	354,600	(158)	354,600	2,100	(352,500)	(99)
<b>48 - Revenue</b>	<b>354,600</b>	<b>354,600</b>	<b>(158)</b>	<b>354,600</b>	<b>2,100</b>	<b>(352,500)</b>	<b>(99)</b>
<b>Income</b>	<b>354,600</b>	<b>354,600</b>	<b>(158)</b>	<b>354,600</b>	<b>2,100</b>	<b>(352,500)</b>	<b>(99)</b>
<b><u>Expense</u></b>							
<b><u>51 - Academic Salaries</u></b>							
512 - Noninstructional Sal., Regular Sal. Sch.	114,429	27,862	27,862	19,232	19,232	(8,630)	(31)
514 - Noninstructional Salaries, Nonreg. Sch.	10,000	14,457	22,911	25,000	25,000	10,543	73
<b>51 - Academic Salaries</b>	<b>124,429</b>	<b>42,319</b>	<b>50,774</b>	<b>44,232</b>	<b>44,232</b>	<b>1,913</b>	<b>5</b>
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch	609,363	688,398	680,053	580,131	542,920	(145,478)	(21)
523 - Noninstructional Sal., Non-reg Full-time	5,000	18,272	19,443	5,000	5,000	(13,272)	(73)
<b>52 - Classified Salaries</b>	<b>614,363</b>	<b>706,671</b>	<b>699,496</b>	<b>585,131</b>	<b>547,920</b>	<b>(158,751)</b>	<b>(22)</b>
<b><u>53 - Employee Benefits</u></b>							
531 - STRS	21,856	9,303	9,303	3,673	3,673	(5,630)	(61)
532 - PERS	154,595	162,284	161,964	153,741	144,719	(17,565)	(11)
533 - OASDI/Medicare	46,732	55,429	53,511	44,659	41,773	(13,656)	(25)
534 - Health & Welfare	255,758	260,024	259,182	235,916	238,352	(21,672)	(8)
535 - State Unemployment Insurance	4,704	5,496	4,917	3,895	1,122	(4,374)	(80)
536 - Workers Compensation	9,874	11,702	10,348	8,176	7,211	(4,491)	(38)
<b>53 - Employee Benefits</b>	<b>493,519</b>	<b>504,239</b>	<b>499,225</b>	<b>450,060</b>	<b>436,850</b>	<b>(67,389)</b>	<b>(13)</b>
<b><u>54 - Supplies and Materials</u></b>							
541 - Instructional Supplies		25,000	10,774			(25,000)	(100)
543 - Non-Instructional Supplies	26,000	47,566	14,802	40,000	26,000	(21,566)	(45)
<b>54 - Supplies and Materials</b>	<b>26,000</b>	<b>72,566</b>	<b>25,576</b>	<b>40,000</b>	<b>26,000</b>	<b>(46,566)</b>	<b>(64)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	31,800	7,374	4,718	7,300	5,300	(2,074)	(28)

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**10 - General Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
552 - Travel & Conference	10,000	12,000	3,615	10,000	3,000	(9,000)	(75)
555 - Utilities & Housekeeping	35,200	86,380	78,992	61,000	88,376	1,996	2
556 - Rents, Leases & Repairs	1,800	8,300	4,760	1,800	2,000	(6,300)	(76)
557 - Adv/Legal Fees/Audits/Elections	31,000	26,961	10,513	16,000	10,000	(16,961)	(63)
558 - Other Services	5,059	5,059		21,154	4,000	(1,059)	(21)
<b>55 - Other Operating Expenses and Services</b>	<b>114,859</b>	<b>146,075</b>	<b>102,598</b>	<b>117,254</b>	<b>112,676</b>	<b>(33,399)</b>	<b>(23)</b>
<b><u>56 - Capital Outlay</u></b>							
564 - Equipment		800	666			(800)	(100)
<b>56 - Capital Outlay</b>		<b>800</b>	<b>666</b>			<b>(800)</b>	<b>(100)</b>
<b><u>57 - Other Outgo</u></b>							
579 - Contingency & Discount Factor	100,495	995	(19,704)	69,100		(995)	(100)
<b>57 - Other Outgo</b>	<b>100,495</b>	<b>995</b>	<b>(19,704)</b>	<b>69,100</b>		<b>(995)</b>	<b>(100)</b>
<b>Expense</b>	<b>1,473,665</b>	<b>1,473,665</b>	<b>1,358,630</b>	<b>1,305,777</b>	<b>1,167,678</b>	<b>(305,987)</b>	<b>(21)</b>
<b>4 - San Jose Evergreen Community College Extension</b>	<b>(1,119,065)</b>	<b>(1,119,065)</b>	<b>(1,358,789)</b>	<b>(951,177)</b>	<b>(1,165,578)</b>	<b>(46,513)</b>	<b>4</b>
<b><u>9 - District Services</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
486 - State Revenue	11,191,869	12,467,386	12,963,579	10,430,219	11,445,720	(1,021,666)	(8)
488 - Local Revenue	128,784,529	137,853,525	138,273,055	140,616,921	140,692,217	2,838,692	2
489 - Other Financing Sources	10,000	27,368	1,520,070	5,000	5,000	(22,368)	(82)
<b>48 - Revenue</b>	<b>139,986,398</b>	<b>150,348,278</b>	<b>152,756,705</b>	<b>151,052,140</b>	<b>152,142,937</b>	<b>1,794,658</b>	<b>1</b>
<b>Income</b>	<b>139,986,398</b>	<b>150,348,278</b>	<b>152,756,705</b>	<b>151,052,140</b>	<b>152,142,937</b>	<b>1,794,658</b>	<b>1</b>
<b><u>Expense</u></b>							
<b><u>51 - Academic Salaries</u></b>							
512 - Noninstructional Sal., Regular Sal. Sch.	364,507	364,507	392,689	364,507	364,507		
514 - Noninstructional Salaries, Nonreg. Sch.			60,605				
<b>51 - Academic Salaries</b>	<b>364,507</b>	<b>364,507</b>	<b>453,294</b>	<b>364,507</b>	<b>364,507</b>		
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch	12,049,379	11,931,191	9,760,522	11,936,523	11,960,415	29,224	0
522 - Instructional Aides, Reg. Full-time Sch.	15,000	15,000	38,568	15,000	58,000	43,000	287
523 - Noninstructional Sal., Non-reg Full-time	362,352	362,352	676,447	362,352	186,477	(175,875)	(49)
524 - Instructional Aides, Non-reg. Full-time	380,000	380,000	171,664	380,000	200,000	(180,000)	(47)
<b>52 - Classified Salaries</b>	<b>12,806,731</b>	<b>12,688,543</b>	<b>10,647,201</b>	<b>12,693,875</b>	<b>12,404,892</b>	<b>(283,651)</b>	<b>(2)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**10 - General Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>53 - Employee Benefits</u></b>							
531 - STRS	4,644,923	4,644,923	4,150,132	4,644,923	4,625,926	(18,997)	(0)
532 - PERS	2,959,078	2,929,094	2,391,651	3,061,251	3,032,342	103,248	4
533 - OASDI/Medicare	882,338	873,296	765,468	875,395	854,143	(19,153)	(2)
534 - Health & Welfare	3,625,190	3,553,308	2,782,869	5,326,897	5,291,419	1,738,111	49
535 - State Unemployment Insurance	80,489	79,721	71,755	79,755	24,172	(55,549)	(70)
536 - Workers Compensation	173,726	172,114	155,508	172,187	155,183	(16,931)	(10)
<b>53 - Employee Benefits</b>	<b>12,365,744</b>	<b>12,252,456</b>	<b>10,317,383</b>	<b>14,160,408</b>	<b>13,983,185</b>	<b>1,730,729</b>	<b>14</b>
<b><u>54 - Supplies and Materials</u></b>							
541 - Instructional Supplies	5,000	13,000	4,528	5,000	5,000	(8,000)	(62)
543 - Non-Instructional Supplies	436,436	622,464	464,999	436,436	499,605	(122,859)	(20)
<b>54 - Supplies and Materials</b>	<b>441,436</b>	<b>635,464</b>	<b>469,527</b>	<b>441,436</b>	<b>504,605</b>	<b>(130,859)</b>	<b>(21)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	3,038,919	4,852,348	3,288,585	3,038,919	3,369,917	(1,482,431)	(31)
552 - Travel & Conference	550,153	509,986	173,118	550,153	300,235	(209,751)	(41)
554 - Insurance	392,253	868,342	837,926	392,253	1,330,000	461,658	53
555 - Utilities & Housekeeping	3,892,500	7,042,789	5,715,475	5,192,500	5,896,222	(1,146,567)	(16)
556 - Rents, Leases & Repairs	1,157,070	866,603	715,762	1,157,070	717,158	(149,445)	(17)
557 - Adv/Legal Fees/Audits/Elections	1,085,168	1,577,490	1,602,260	1,085,168	953,234	(624,256)	(40)
558 - Other Services	579,092	395,980	5,108,597	1,579,092	3,045,103	2,649,123	669
<b>55 - Other Operating Expenses and Services</b>	<b>10,695,155</b>	<b>16,113,538</b>	<b>17,441,723</b>	<b>12,995,155</b>	<b>15,611,869</b>	<b>(501,669)</b>	<b>(3)</b>
<b><u>56 - Capital Outlay</u></b>							
564 - Equipment	123,249	104,550	49,823	123,249	51,710	(52,840)	(51)
<b>56 - Capital Outlay</b>	<b>123,249</b>	<b>104,550</b>	<b>49,823</b>	<b>123,249</b>	<b>51,710</b>	<b>(52,840)</b>	<b>(51)</b>
<b><u>57 - Other Outgo</u></b>							
573 - Interfund Transfers Out	4,402,996	4,467,996	13,039,391	5,678,329	6,789,441	2,321,445	52
579 - Contingency & Discount Factor					4,000,000	4,000,000	
<b>57 - Other Outgo</b>	<b>4,402,996</b>	<b>4,467,996</b>	<b>13,039,391</b>	<b>5,678,329</b>	<b>10,789,441</b>	<b>6,321,445</b>	<b>141</b>
<b>Expense</b>	<b>41,199,818</b>	<b>46,627,054</b>	<b>52,418,341</b>	<b>46,456,959</b>	<b>53,710,209</b>	<b>7,083,155</b>	<b>15</b>
<b>9 - District Services</b>	<b>98,786,580</b>	<b>103,721,224</b>	<b>100,338,363</b>	<b>104,595,181</b>	<b>98,432,728</b>	<b>(5,288,497)</b>	<b>(5)</b>
<b>10 - General Fund</b>	<b>(828,480)</b>	<b>4,121,049</b>	<b>2,750,767</b>	<b>4,375,626</b>	<b>(1,888,841)</b>	<b>(6,009,889)</b>	<b>(146)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**11 - Parking Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	560,350	560,350	212,917	373,000	294,000	(266,350)	(48)
489 - Other Financing Sources	1,263,125	1,321,125	1,694,798	1,527,483	1,699,646	378,521	29
<b>48 - Revenue</b>	<b>1,823,475</b>	<b>1,881,475</b>	<b>1,907,715</b>	<b>1,900,483</b>	<b>1,993,646</b>	<b>112,171</b>	<b>6</b>
<b>Income</b>	<b>1,823,475</b>	<b>1,881,475</b>	<b>1,907,715</b>	<b>1,900,483</b>	<b>1,993,646</b>	<b>112,171</b>	<b>6</b>
<b><u>Expense</u></b>							
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch	815,973	815,973	769,731	803,224	853,005	37,032	5
523 - Noninstructional Sal., Non-reg Full-time	1,681	1,681	122,359			(1,681)	(100)
<b>52 - Classified Salaries</b>	<b>817,654</b>	<b>817,654</b>	<b>892,090</b>	<b>803,224</b>	<b>853,005</b>	<b>35,351</b>	<b>4</b>
<b><u>53 - Employee Benefits</u></b>							
532 - PERS	207,012	207,012	186,191	202,413	227,579	20,567	10
533 - OASDI/Medicare	60,928	60,928	65,915	59,705	63,512	2,584	4
534 - Health & Welfare	294,718	294,718	291,196	326,260	344,193	49,475	17
535 - State Unemployment Insurance	5,304	5,304	5,799	5,222	1,707	(3,597)	(68)
536 - Workers Compensation	11,131	11,131	12,099	10,959	10,950	(181)	(2)
<b>53 - Employee Benefits</b>	<b>579,093</b>	<b>579,093</b>	<b>561,201</b>	<b>604,559</b>	<b>647,941</b>	<b>68,848</b>	<b>12</b>
<b><u>54 - Supplies and Materials</u></b>							
543 - Non-Instructional Supplies	1,500	2,810	3,435	3,200	3,200	390	14
<b>54 - Supplies and Materials</b>	<b>1,500</b>	<b>2,810</b>	<b>3,435</b>	<b>3,200</b>	<b>3,200</b>	<b>390</b>	<b>14</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	408,557	465,747	400,884	432,000	432,000	(33,747)	(7)
555 - Utilities & Housekeeping	500	500	500	500	500		
556 - Rents, Leases & Repairs	12,171	11,671	33,019	35,000	35,000	23,329	200
558 - Other Services	4,000	4,000	3,854	22,000	22,000	18,000	450
<b>55 - Other Operating Expenses and Services</b>	<b>425,228</b>	<b>481,918</b>	<b>438,257</b>	<b>489,500</b>	<b>489,500</b>	<b>7,582</b>	<b>2</b>
<b><u>56 - Capital Outlay</u></b>							
564 - Equipment			12,732				
<b>56 - Capital Outlay</b>			<b>12,732</b>				
<b>Expense</b>	<b>1,823,475</b>	<b>1,881,475</b>	<b>1,907,715</b>	<b>1,900,483</b>	<b>1,993,646</b>	<b>112,171</b>	<b>6</b>

**11 - Parking Fund**

Beginning Fund Balance, July 1st  
Ending Fund Balance, June 30th

0  
0

0  
0

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**12 - Financial Stability Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<u><b>Income</b></u>							
<u><b>48 - Revenue</b></u>							
489 - Other Financing Sources			500,000				
<b>48 - Revenue</b>			<b>500,000</b>				
<b>Income</b>			<b>500,000</b>				
<b>12 - Financial Stability Fund</b>			<b>500,000</b>				
<i>Beginning Fund Balance, July 1st</i>			<i>1,750,000</i>		<i>2,250,000</i>		
<i>Ending Fund Balance, June 30th</i>			<i>2,250,000</i>		<i>2,250,000</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**13 - Foundation Pass Through**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	131,181	131,181	131,181	132,365		(131,181)	(100)
489 - Other Financing Sources					924,395	924,395	
<b>48 - Revenue</b>	<b>131,181</b>	<b>131,181</b>	<b>131,181</b>	<b>132,365</b>	<b>924,395</b>	<b>793,214</b>	<b>605</b>
<b>Income</b>	<b>131,181</b>	<b>131,181</b>	<b>131,181</b>	<b>132,365</b>	<b>924,395</b>	<b>793,214</b>	<b>605</b>
<b><u>Expense</u></b>							
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch	79,596	79,596	79,596	79,596	549,453	469,857	590
<b>52 - Classified Salaries</b>	<b>79,596</b>	<b>79,596</b>	<b>79,596</b>	<b>79,596</b>	<b>549,453</b>	<b>469,857</b>	<b>590</b>
<b><u>53 - Employee Benefits</u></b>							
532 - PERS	20,194	20,194	20,194	20,059	142,928	122,734	608
533 - OASDI/Medicare	5,787	5,787	5,787	5,787	39,836	34,049	588
534 - Health & Welfare	24,001	24,001	24,001	25,320	183,964	159,963	666
535 - State Unemployment Insurance	517	517	517	517	1,106	589	114
536 - Workers Compensation	1,086	1,086	1,086	1,086	7,108	6,022	555
<b>53 - Employee Benefits</b>	<b>51,585</b>	<b>51,585</b>	<b>51,585</b>	<b>52,769</b>	<b>374,942</b>	<b>323,357</b>	<b>627</b>
<b>Expense</b>	<b>131,181</b>	<b>131,181</b>	<b>131,181</b>	<b>132,365</b>	<b>924,395</b>	<b>793,214</b>	<b>605</b>
<b>13 - Foundation Pass Through</b>							
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June 30th</i>			0		0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**14 - Student Success Enhancement Fd**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<u><b>Income</b></u>							
<u><b>48 - Revenue</b></u>							
488 - Local Revenue	25,000	25,000	25,000	25,000	25,000		
<b>48 - Revenue</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		
<b>Income</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		
<b>14 - Student Success Enhancement Fd</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		
<i>Beginning Fund Balance, July 1st</i>			335,450		360,450		
<i>Ending Fund Balance, June 30th</i>			360,450		360,450		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**15 - Facility Rental Auxiliary Fund**

**1 - San Jose City College**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	131,000	131,000	275,312	165,000	165,000	34,000	26
489 - Other Financing Sources	397,200	180,780	450,000		174,006	(6,774)	(4)
<b>48 - Revenue</b>	<b>528,200</b>	<b>311,780</b>	<b>725,312</b>	<b>165,000</b>	<b>339,006</b>	<b>27,226</b>	<b>9</b>
<b>Income</b>	<b>528,200</b>	<b>311,780</b>	<b>725,312</b>	<b>165,000</b>	<b>339,006</b>	<b>27,226</b>	<b>9</b>
<b><u>Expense</u></b>							
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch	191,405	225,175	200,042	263,335	263,335	38,160	17
523 - Noninstructional Sal., Non-reg Full-time	11,000	11,000	15,619	11,000	11,000		
<b>52 - Classified Salaries</b>	<b>202,405</b>	<b>236,175</b>	<b>215,661</b>	<b>274,335</b>	<b>274,335</b>	<b>38,160</b>	<b>16</b>
<b><u>53 - Employee Benefits</u></b>							
532 - PERS	48,559	57,126	50,588	66,361	70,258	13,132	23
533 - OASDI/Medicare	14,843	17,426	16,465	20,346	20,146	2,720	16
534 - Health & Welfare	79,949	79,949	82,200	120,362	120,362	40,413	51
535 - State Unemployment Insurance	1,268	1,488	1,403	1,811	527	(961)	(65)
536 - Workers Compensation	2,661	3,228	2,946	3,692	3,381	153	5
<b>53 - Employee Benefits</b>	<b>147,280</b>	<b>159,217</b>	<b>153,603</b>	<b>212,572</b>	<b>214,674</b>	<b>55,457</b>	<b>35</b>
<b><u>54 - Supplies and Materials</u></b>							
543 - Non-Instructional Supplies		99,479	49,541		80,300	(19,179)	(19)
<b>54 - Supplies and Materials</b>		<b>99,479</b>	<b>49,541</b>		<b>80,300</b>	<b>(19,179)</b>	<b>(19)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	100,000	528,300	20,641	75,000	125,506	(402,794)	(76)
552 - Travel & Conference		15,719	12,218		14,500	(1,219)	(8)
555 - Utilities & Housekeeping		19,760	4,146		25,100	5,340	27
556 - Rents, Leases & Repairs		44,818	15,594		2,500	(42,318)	(94)
557 - Adv/Legal Fees/Audits/Elections		5,000	5,000		7,500	2,500	50
558 - Other Services	1,329,608	1,100,828		512,028	1,083,288	(17,540)	(2)
<b>55 - Other Operating Expenses and Services</b>	<b>1,429,608</b>	<b>1,714,424</b>	<b>57,599</b>	<b>587,028</b>	<b>1,258,394</b>	<b>(456,031)</b>	<b>(27)</b>
<b><u>56 - Capital Outlay</u></b>							
564 - Equipment		19,997	12,707			(19,997)	(100)
<b>56 - Capital Outlay</b>		<b>19,997</b>	<b>12,707</b>			<b>(19,997)</b>	<b>(100)</b>
<b>Expense</b>	<b>1,779,293</b>	<b>2,229,293</b>	<b>489,111</b>	<b>1,073,935</b>	<b>1,827,703</b>	<b>(401,590)</b>	<b>(18)</b>
<b>15 - Facility Rental Auxiliary Fund</b>	<b>(1,251,093)</b>	<b>(1,917,513)</b>	<b>236,201</b>	<b>(908,935)</b>	<b>(1,488,697)</b>	<b>428,816</b>	<b>(22)</b>
<i>Beginning Fund Balance, July 1st</i>			1,252,496		1,488,697		24
<i>Ending Fund Balance, June 30th</i>			1,488,697		0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

15 - Facility Rental Auxiliary Fund

2 - Evergreen Valley College

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
<b>48 - Revenue</b>							
488 - Local Revenue	200,000	200,000	160,220	200,000	200,000		
489 - Other Financing Sources			850,000				
<b>48 - Revenue</b>	<b>200,000</b>	<b>200,000</b>	<b>1,010,220</b>	<b>200,000</b>	<b>200,000</b>		
<b>Income</b>	<b>200,000</b>	<b>200,000</b>	<b>1,010,220</b>	<b>200,000</b>	<b>200,000</b>		
<b>Expense</b>							
<b>52 - Classified Salaries</b>							
521 - Noninstructional Sal., Reg Full-time Sch	115,037	115,037		76,637	76,699	(38,338)	(33)
<b>52 - Classified Salaries</b>	<b>115,037</b>	<b>115,037</b>		<b>76,637</b>	<b>76,699</b>	<b>(38,338)</b>	<b>(33)</b>
<b>53 - Employee Benefits</b>							
532 - PERS	19,443	19,443		19,313	20,463	1,020	5
533 - OASDI/Medicare	5,862	5,862		5,862	5,867	5	0
534 - Health & Welfare	35,941	35,941		37,026	51,939	15,998	45
535 - State Unemployment Insurance	498	498		498	153	(345)	(69)
536 - Workers Compensation	1,046	1,046		1,046	985	(61)	(6)
<b>53 - Employee Benefits</b>	<b>62,790</b>	<b>62,790</b>		<b>63,745</b>	<b>79,407</b>	<b>16,617</b>	<b>26</b>
<b>54 - Supplies and Materials</b>							
543 - Non-Instructional Supplies	32,000	27,000		32,000	32,000	5,000	19
<b>54 - Supplies and Materials</b>	<b>32,000</b>	<b>27,000</b>		<b>32,000</b>	<b>32,000</b>	<b>5,000</b>	<b>19</b>
<b>55 - Other Operating Expenses and Services</b>							
551 - Personal Services		10,000		88,400	88,400	78,400	784
555 - Utilities & Housekeeping		2,038				(2,038)	(100)
556 - Rents, Leases & Repairs					32,610	32,610	
557 - Adv/Legal Fees/Audits/Elections		5,000				(5,000)	(100)
558 - Other Services	1,482,598	18,560		1,082,465	2,393,529	2,374,969	12,796
<b>55 - Other Operating Expenses and Services</b>	<b>1,482,598</b>	<b>35,598</b>		<b>1,170,865</b>	<b>2,514,539</b>	<b>2,478,941</b>	<b>6,964</b>
<b>56 - Capital Outlay</b>							
561 - Sites & Site Improvement		548,222				(548,222)	(100)
564 - Equipment	220,189	220,189		220,189	220,189		
<b>56 - Capital Outlay</b>	<b>220,189</b>	<b>768,411</b>		<b>220,189</b>	<b>220,189</b>	<b>(548,222)</b>	<b>(71)</b>
<b>Expense</b>	<b>1,912,614</b>	<b>1,008,836</b>		<b>1,563,436</b>	<b>2,922,834</b>	<b>1,913,998</b>	<b>190</b>
<b>15 - Facility Rental Auxiliary Fund</b>	<b>(1,712,614)</b>	<b>(808,836)</b>	<b>1,010,220</b>	<b>(1,363,436)</b>	<b>(2,722,834)</b>	<b>(1,913,998)</b>	<b>237</b>

Beginning Fund Balance, July 1st  
Ending Fund Balance, June 30th

1,712,614  
2,722,834

2,722,834  
0

25

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

16 - Workforce Institute  
1 - San Jose City College

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	173,262	739,110	375,854	405,594	650,755	(88,355)	(12)
<b>48 - Revenue</b>	<b>173,262</b>	<b>739,110</b>	<b>375,854</b>	<b>405,594</b>	<b>650,755</b>	<b>(88,355)</b>	<b>(12)</b>
<b>Income</b>	<b>173,262</b>	<b>739,110</b>	<b>375,854</b>	<b>405,594</b>	<b>650,755</b>	<b>(88,355)</b>	<b>(12)</b>
<b><u>Expense</u></b>							
<b><u>51 - Academic Salaries</u></b>							
511 - Instructional Salaries, Regular Sal Sch.		20,044	20,044		19,800	(244)	(1)
512 - Noninstructional Sal., Regular Sal. Sch.		29,360	9,513	32,321	54,449	25,088	85
513 - Instructional Salaries, Nonregular Sch.		90,050	25,106	77,650	48,125	(41,925)	(47)
514 - Noninstructional Salaries, Nonreg. Sch.		25,003	5,853	6,000	21,800	(3,203)	(13)
<b>51 - Academic Salaries</b>		<b>164,457</b>	<b>60,515</b>	<b>115,971</b>	<b>144,174</b>	<b>(20,283)</b>	<b>(12)</b>
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch		85,200	21,185		81,815	(3,385)	(4)
522 - Instructional Aides, Reg. Full-time Sch.		11,400	44		11,356	(44)	(0)
523 - Noninstructional Sal., Non-reg Full-time		270	13		257	(13)	(5)
<b>52 - Classified Salaries</b>		<b>96,870</b>	<b>21,243</b>		<b>93,427</b>	<b>(3,443)</b>	<b>(4)</b>
<b><u>53 - Employee Benefits</u></b>							
531 - STRS		32,845	8,986	17,426	75,493	42,648	130
532 - PERS		19,415	2,017	2,500	17,397	(2,017)	(10)
533 - OASDI/Medicare		10,821	1,703	1,821	16,456	5,634	52
534 - Health & Welfare		18,702	10,843	8,203	23,427	4,725	25
535 - State Unemployment Insurance		2,232	543	850	5,845	3,614	162
536 - Workers Compensation		5,327	1,138	27,203	6,040	713	13
<b>53 - Employee Benefits</b>		<b>89,341</b>	<b>25,231</b>	<b>58,003</b>	<b>144,659</b>	<b>55,317</b>	<b>62</b>
<b><u>54 - Supplies and Materials</u></b>							
541 - Instructional Supplies		15,490	4,549	40,000	1,000	(14,490)	(94)
543 - Non-Instructional Supplies		85,654	8,792	85,380	91,320	5,666	7
<b>54 - Supplies and Materials</b>		<b>101,144</b>	<b>13,340</b>	<b>125,380</b>	<b>92,320</b>	<b>(8,824)</b>	<b>(9)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services		26,133	4,000	25,900	26,500	368	1
552 - Travel & Conference		76,000	285	39,000	75,000	(1,000)	(1)
557 - Adv/Legal Fees/Audits/Elections		15,978		19,800	18,700	2,722	17
558 - Other Services	173,262	125,400		5,000	287,216	161,816	129

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

16 - Workforce Institute  
1 - San Jose City College

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
55 - Other Operating Expenses and Services	173,262	243,510	4,285	89,700	407,416	163,906	67
<b>57 - Other Outgo</b>							
575 - Student Financial Aid		4,000		14,040	2,975	(1,025)	(26)
576 - Other Payments to/for Students		16,000	25	2,500	17,000	1,000	6
<b>57 - Other Outgo</b>		<b>20,000</b>	<b>25</b>	<b>16,540</b>	<b>19,975</b>	<b>(25)</b>	<b>(0)</b>
<b>Expense</b>	<b>173,262</b>	<b>715,323</b>	<b>124,639</b>	<b>405,594</b>	<b>901,971</b>	<b>186,648</b>	<b>26</b>
<b>1 - San Jose City College</b>		<b>23,787</b>	<b>251,216</b>		<b>(251,216)</b>	<b>(275,003)</b>	<b>(1,156)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>0</i>		<i>251,216</i>		
<i>Ending Fund Balance, June 30th</i>			<i>251,216</i>		<i>0</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**16 - Workforce Institute**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>2 - Evergreen Valley College</u></b>							
<b><u>Expense</u></b>							
<b><u>51 - Academic Salaries</u></b>							
514 - Noninstructional Salaries, Nonreg. Sch.	4,095	4,095		4,095	4,095		
<b>51 - Academic Salaries</b>	<b>4,095</b>	<b>4,095</b>		<b>4,095</b>	<b>4,095</b>		
<b><u>53 - Employee Benefits</u></b>							
531 - STRS	746	746		746	746		
533 - OASDI/Medicare	73	73		73	73		
535 - State Unemployment Insurance	62	62		62	62		
536 - Workers Compensation	84	84		84	84		
<b>53 - Employee Benefits</b>	<b>965</b>	<b>965</b>		<b>965</b>	<b>965</b>		
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	82,650	82,650		82,650	82,650		
<b>55 - Other Operating Expenses and Services</b>	<b>82,650</b>	<b>82,650</b>		<b>82,650</b>	<b>82,650</b>		
<b>Expense</b>	<b>87,710</b>	<b>87,710</b>		<b>87,710</b>	<b>87,710</b>		
<b>2 - Evergreen Valley College</b>	<b>(87,710)</b>	<b>(87,710)</b>		<b>(87,710)</b>	<b>(87,710)</b>		
<b>16 - Workforce Institute</b>	<b>(87,710)</b>	<b>(87,710)</b>		<b>(87,710)</b>	<b>(87,710)</b>		

Beginning Fund Balance, July 1st  
Ending Fund Balance, June, 30th

87,710  
87,710

87,710  
0

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

16 - Workforce Institute  
9 - District Services

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	1,220,461	1,220,461	152,900			(1,220,461)	(100)
489 - Other Financing Sources	1,230,194	1,244,694	958,900	714,797	723,593	(521,101)	(42)
<b>48 - Revenue</b>	<b>2,450,655</b>	<b>2,465,155</b>	<b>1,111,800</b>	<b>714,797</b>	<b>723,593</b>	<b>(1,741,562)</b>	<b>(71)</b>
<b>Income</b>	<b>2,450,655</b>	<b>2,465,155</b>	<b>1,111,800</b>	<b>714,797</b>	<b>723,593</b>	<b>(1,741,562)</b>	<b>(71)</b>
<b><u>Expense</u></b>							
<b><u>51 - Academic Salaries</u></b>							
512 - Noninstructional Sal., Regular Sal. Sch.	282,509	282,509	116,800	188,962	188,962	(93,547)	(33)
514 - Noninstructional Salaries, Nonreg. Sch.	32,590	32,590				(32,590)	(100)
<b>51 - Academic Salaries</b>	<b>315,099</b>	<b>315,099</b>	<b>116,800</b>	<b>188,962</b>	<b>188,962</b>	<b>(126,137)</b>	<b>(40)</b>
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch	951,263	820,763	421,600	280,515	280,515	(540,248)	(66)
523 - Noninstructional Sal., Non-reg Full-time	183,626	152,390	96,100			(152,390)	(100)
<b>52 - Classified Salaries</b>	<b>1,134,889</b>	<b>973,153</b>	<b>517,700</b>	<b>280,515</b>	<b>280,515</b>	<b>(692,638)</b>	<b>(71)</b>
<b><u>53 - Employee Benefits</u></b>							
531 - STRS	18,031	18,031	6,600			(18,031)	(100)
532 - PERS	289,057	289,057	95,400	38,160	51,798	(237,259)	(82)
533 - OASDI/Medicare	181,272	181,272	42,300	16,920	16,920	(164,352)	(91)
534 - Health & Welfare	269,212	269,212	74,900	29,960	30,000	(239,212)	(89)
535 - State Unemployment Insurance	10,287	10,287	16,900	6,760	2,616	(7,671)	(75)
536 - Workers Compensation	37,364	37,364	8,800	3,520	2,782	(34,582)	(93)
<b>53 - Employee Benefits</b>	<b>805,223</b>	<b>805,223</b>	<b>244,900</b>	<b>95,320</b>	<b>104,116</b>	<b>(701,107)</b>	<b>(87)</b>
<b><u>54 - Supplies and Materials</u></b>							
543 - Non-Instructional Supplies	21,500	21,500	3,000			(21,500)	(100)
<b>54 - Supplies and Materials</b>	<b>21,500</b>	<b>21,500</b>	<b>3,000</b>			<b>(21,500)</b>	<b>(100)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	121,124	282,860	226,300	150,000	150,000	(132,860)	(47)
552 - Travel & Conference	18,900	18,900	2,300			(18,900)	(100)
555 - Utilities & Housekeeping	6,500	6,500	100			(6,500)	(100)
556 - Rents, Leases & Repairs	12,600	12,600				(12,600)	(100)
557 - Adv/Legal Fees/Audits/Elections	11,350	11,350	100			(11,350)	(100)
558 - Other Services	2,470	2,470	600			(2,470)	(100)
<b>55 - Other Operating Expenses and Services</b>	<b>172,944</b>	<b>334,680</b>	<b>229,400</b>	<b>150,000</b>	<b>150,000</b>	<b>(184,680)</b>	<b>(55)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

16 - Workforce Institute  
9 - District Services

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>56 - Capital Outlay</b>							
564 - Equipment	1,000	1,000				(1,000)	(100)
<b>56 - Capital Outlay</b>	<b>1,000</b>	<b>1,000</b>				<b>(1,000)</b>	<b>(100)</b>
<b>Expense</b>	<b>2,450,655</b>	<b>2,450,655</b>	<b>1,111,800</b>	<b>714,797</b>	<b>723,593</b>	<b>(1,727,062)</b>	<b>(70)</b>
<b>9 - District Services</b>		<b>14,500</b>				<b>(14,500)</b>	<b>(100)</b>
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June 30th</i>			0		0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

17 - Grants / Categoricals  
1 - San Jose City College

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>Income</u></b>							
<b><u>1 - Federal</u></b>							
481 - Federal Revenue	9,424,127	8,216,787	5,372,752	2,538,142	3,243,538	(4,973,250)	(61)
486 - State Revenue	5,999	5,999				(5,999)	(100)
<b>1 - Federal</b>	<b>9,430,126</b>	<b>8,222,786</b>	<b>5,372,752</b>	<b>2,538,142</b>	<b>3,243,538</b>	<b>(4,979,249)</b>	<b>(61)</b>
<b><u>2 - State</u></b>							
486 - State Revenue	19,210,247	31,667,400	13,772,309	31,105,233	33,772,441	2,105,041	7
<b>2 - State</b>	<b>19,210,247</b>	<b>31,667,400</b>	<b>13,772,309</b>	<b>31,105,233</b>	<b>33,772,441</b>	<b>2,105,041</b>	<b>7</b>
<b><u>3 - Local</u></b>							
486 - State Revenue	4,810	4,810		4,810	4,810		
488 - Local Revenue	172,652	602,690	274,476	286,450	432,754	(169,936)	(28)
<b>3 - Local</b>	<b>177,462</b>	<b>607,500</b>	<b>274,476</b>	<b>291,260</b>	<b>437,564</b>	<b>(169,936)</b>	<b>(28)</b>
<b>Income</b>	<b>28,817,834</b>	<b>40,497,687</b>	<b>19,419,537</b>	<b>33,934,635</b>	<b>37,453,543</b>	<b>(3,044,144)</b>	<b>(8)</b>
<b>1 - San Jose City College</b>	<b>28,817,834</b>	<b>40,497,687</b>	<b>19,419,537</b>	<b>33,934,635</b>	<b>37,453,543</b>	<b>(3,044,144)</b>	<b>(8)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**17 - Grants / Categoricals**  
**1 - San Jose City College**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Expense</u></b>							
<b><u>1 - Federal</u></b>							
<b><u>10201 - Federal Work Study</u></b>							
11 - San Jose City College	360,000	360,000	360,000	360,000	360,000		
15 - SJCC Prior Year C/O and One-time Items	20,875	12,959	12,959	90,000	4	(12,955)	(100)
<b>10201 - Federal Work Study</b>	<b>380,875</b>	<b>372,959</b>	<b>372,959</b>	<b>450,000</b>	<b>360,004</b>	<b>(12,955)</b>	<b>(3)</b>
<b><u>10401 - VATEA Main</u></b>							
11 - San Jose City College	202,194	251,587	251,587	243,954	218,897	(32,690)	(13)
<b>10401 - VATEA Main</b>	<b>202,194</b>	<b>251,587</b>	<b>251,587</b>	<b>243,954</b>	<b>218,897</b>	<b>(32,690)</b>	<b>(13)</b>
<b><u>10506 - CARES Act HEERF II</u></b>							
11 - San Jose City College	281,700						
15 - SJCC Prior Year C/O and One-time Items	2,245,567	1,850,081	1,344,944	240,648	780,394	(1,069,687)	(58)
<b>10506 - CARES Act HEERF II</b>	<b>2,527,267</b>	<b>1,850,081</b>	<b>1,344,944</b>	<b>240,648</b>	<b>780,394</b>	<b>(1,069,687)</b>	<b>(58)</b>
<b><u>10507 - CRRSAA HEERF II MSI</u></b>							
15 - SJCC Prior Year C/O and One-time Items	351,813	351,813	351,813			(351,813)	(100)
<b>10507 - CRRSAA HEERF II MSI</b>	<b>351,813</b>	<b>351,813</b>	<b>351,813</b>			<b>(351,813)</b>	<b>(100)</b>
<b><u>10508 - ARPA HEERF III</u></b>							
15 - SJCC Prior Year C/O and One-time Items	4,035,796	3,471,496	1,729,785		476,392	(2,995,104)	(86)
<b>10508 - ARPA HEERF III</b>	<b>4,035,796</b>	<b>3,471,496</b>	<b>1,729,785</b>		<b>476,392</b>	<b>(2,995,104)</b>	<b>(86)</b>
<b><u>10509 - ARPA HEERF III MSI</u></b>							
15 - SJCC Prior Year C/O and One-time Items	601,350	601,350	601,350			(601,350)	(100)
<b>10509 - ARPA HEERF III MSI</b>	<b>601,350</b>	<b>601,350</b>	<b>601,350</b>			<b>(601,350)</b>	<b>(100)</b>
<b><u>10721 - Title V: GANASY1</u></b>							
11 - San Jose City College	153,452			138,525	139,378	139,378	
<b>10721 - Title V: GANASY1</b>	<b>153,452</b>			<b>138,525</b>	<b>139,378</b>	<b>139,378</b>	
<b><u>10722 - Title V: GANAS - Y2</u></b>							
11 - San Jose City College	446,157	422,417	422,417	337,272	338,539	(83,878)	(20)
<b>10722 - Title V: GANAS - Y2</b>	<b>446,157</b>	<b>422,417</b>	<b>422,417</b>	<b>337,272</b>	<b>338,539</b>	<b>(83,878)</b>	<b>(20)</b>
<b><u>10723 - Title V (Ganas Year 3)</u></b>							
11 - San Jose City College	446,011	599,463	101,840	126,224	32,251	(567,212)	(95)
<b>10723 - Title V (Ganas Year 3)</b>	<b>446,011</b>	<b>599,463</b>	<b>101,840</b>	<b>126,224</b>	<b>32,251</b>	<b>(567,212)</b>	<b>(95)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**17 - Grants / Categoricals**  
**1 - San Jose City College**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>10724 - Title V: GANAS - Y4</u></b>							
11 - San Jose City College				593,766	593,766	593,766	
<b>10724 - Title V: GANAS - Y4</b>				<b>593,766</b>	<b>593,766</b>	<b>593,766</b>	
<b><u>10731 - SJ State MESA YR 1</u></b>							
11 - San Jose City College	209,436	123,748	12,441	342,728	135,766	12,018	10
<b>10731 - SJ State MESA YR 1</b>	<b>209,436</b>	<b>123,748</b>	<b>12,441</b>	<b>342,728</b>	<b>135,766</b>	<b>12,018</b>	<b>10</b>
<b><u>10732 - MESA YR 2</u></b>							
11 - San Jose City College	24,312	110,000	110,000			(110,000)	(100)
<b>10732 - MESA YR 2</b>	<b>24,312</b>	<b>110,000</b>	<b>110,000</b>			<b>(110,000)</b>	<b>(100)</b>
<b><u>10733 - MESA SJSU 23-24 Y3</u></b>							
11 - San Jose City College					115,000	115,000	
<b>10733 - MESA SJSU 23-24 Y3</b>					<b>115,000</b>	<b>115,000</b>	
<b><u>10801 - Veterans Administration</u></b>							
11 - San Jose City College	3,152	3,152		3,152	2,480	(672)	(21)
15 - SJCC Prior Year C/O and One-time Items	14,840	14,840		17,992	17,320	2,480	17
<b>10801 - Veterans Administration</b>	<b>17,992</b>	<b>17,992</b>		<b>21,144</b>	<b>19,800</b>	<b>1,808</b>	<b>10</b>
<b><u>10911 - NSF-Tchr Rcrt/Prep/Indtn</u></b>							
15 - SJCC Prior Year C/O and One-time Items	5,999	5,999	5,999			(5,999)	(100)
<b>10911 - NSF-Tchr Rcrt/Prep/Indtn</b>	<b>5,999</b>	<b>5,999</b>	<b>5,999</b>			<b>(5,999)</b>	<b>(100)</b>
<b><u>11101 - TANF</u></b>							
11 - San Jose City College	43,881	43,881	33,350	43,881	33,350	(10,531)	(24)
<b>11101 - TANF</b>	<b>43,881</b>	<b>43,881</b>	<b>33,350</b>	<b>43,881</b>	<b>33,350</b>	<b>(10,531)</b>	<b>(24)</b>
<b>1 - Federal</b>	<b>9,446,535</b>	<b>8,222,786</b>	<b>5,338,486</b>	<b>2,538,142</b>	<b>3,243,538</b>	<b>(4,979,249)</b>	<b>(61)</b>
<b><u>2 - State</u></b>							
<b><u>20201 - EOP&amp;S</u></b>							
11 - San Jose City College	1,592,155	1,592,155	1,509,834	1,592,155	1,592,155		
15 - SJCC Prior Year C/O and One-time Items		10,100	10,100		82,321	72,221	715
<b>20201 - EOP&amp;S</b>	<b>1,592,155</b>	<b>1,602,255</b>	<b>1,519,934</b>	<b>1,592,155</b>	<b>1,674,476</b>	<b>72,221</b>	<b>5</b>
<b><u>20203 - NextUp</u></b>							
11 - San Jose City College		360,807	106,030	360,807	360,807		
15 - SJCC Prior Year C/O and One-time Items				360,807	264,249	264,249	
<b>20203 - NextUp</b>		<b>360,807</b>	<b>106,030</b>	<b>721,614</b>	<b>625,056</b>	<b>264,249</b>	<b>73</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**17 - Grants / Categoricals**  
**1 - San Jose City College**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>20211 - Learning Aligned Employmt Prog</u></b>							
11 - San Jose City College		1,151,419	4,088			(1,151,419)	(100)
15 - SJCC Prior Year C/O and One-time Items				1,151,419	1,147,331	1,147,331	
<b>20211 - Learning Aligned Employmt Prog</b>		<b>1,151,419</b>	<b>4,088</b>	<b>1,151,419</b>	<b>1,147,331</b>	<b>(4,088)</b>	<b>(0)</b>
<b><u>20212 - AB 1705 Equitable Placemen</u></b>							
11 - San Jose City College					365,000	365,000	
<b>20212 - AB 1705 Equitable Placemen</b>					<b>365,000</b>	<b>365,000</b>	
<b><u>20301 - DSP</u></b>							
11 - San Jose City College	1,119,995	1,119,995	819,995	1,119,995	1,119,995		
15 - SJCC Prior Year C/O and One-time Items	173,759	173,221	173,221	250,000	300,000	126,779	73
<b>20301 - DSP</b>	<b>1,293,754</b>	<b>1,293,216</b>	<b>993,216</b>	<b>1,369,995</b>	<b>1,419,995</b>	<b>126,779</b>	<b>10</b>
<b><u>20305 - LGBTQ</u></b>							
15 - SJCC Prior Year C/O and One-time Items	69,905	69,905		69,905	69,905		
<b>20305 - LGBTQ</b>	<b>69,905</b>	<b>69,905</b>		<b>69,905</b>	<b>69,905</b>		
<b><u>20308 - A2MEND</u></b>							
11 - San Jose City College					27,296	27,296	
<b>20308 - A2MEND</b>					<b>27,296</b>	<b>27,296</b>	
<b><u>20309 - Ethnic Studies</u></b>							
11 - San Jose City College					48,695	48,695	
<b>20309 - Ethnic Studies</b>					<b>48,695</b>	<b>48,695</b>	
<b><u>20400 - Student Equity &amp; Achievement</u></b>							
11 - San Jose City College	2,261,866	2,261,866	1,620,824	2,241,866	2,241,866	(20,000)	(1)
15 - SJCC Prior Year C/O and One-time Items	808,202	813,622	813,622	900,000	641,042	(172,580)	(21)
<b>20400 - Student Equity &amp; Achievement</b>	<b>3,070,067</b>	<b>3,075,488</b>	<b>2,434,446</b>	<b>3,141,866</b>	<b>2,882,907</b>	<b>(192,580)</b>	<b>(6)</b>
<b><u>20405 - Zero Textbook Cost Degree</u></b>							
11 - San Jose City College		200,000	29,868	180,000		(200,000)	(100)
15 - SJCC Prior Year C/O and One-time Items				152,000	170,132	170,132	
<b>20405 - Zero Textbook Cost Degree</b>		<b>200,000</b>	<b>29,868</b>	<b>332,000</b>	<b>170,132</b>	<b>(29,868)</b>	<b>(15)</b>
<b><u>20408 - Veteran Resource Center (SSSP)</u></b>							
11 - San Jose City College	54,625	54,317	12,518	54,317	54,317		
15 - SJCC Prior Year C/O and One-time Items	54,625	54,625	54,625	54,317	41,799	(12,826)	(23)
<b>20408 - Veteran Resource Center (SSSP)</b>	<b>109,250</b>	<b>108,942</b>	<b>67,143</b>	<b>108,634</b>	<b>96,116</b>	<b>(12,826)</b>	<b>(12)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**17 - Grants / Categoricals**  
**1 - San Jose City College**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>20409 - Dream Resource Liaison</u></b>							
11 - San Jose City College	79,060	79,060	73,401	79,060	79,060		
15 - SJCC Prior Year C/O and One-time Items	29,151	29,151	29,151	45,000	5,659	(23,492)	(81)
<b>20409 - Dream Resource Liaison</b>	<b>108,211</b>	<b>108,211</b>	<b>102,552</b>	<b>124,060</b>	<b>84,719</b>	<b>(23,492)</b>	<b>(22)</b>
<b><u>20421 - Basic Needs Centers</u></b>							
11 - San Jose City College	206,923	261,642	109,374	261,642	261,642		
15 - SJCC Prior Year C/O and One-time Items	148,640	148,640	148,640	150,000	152,268	3,628	2
<b>20421 - Basic Needs Centers</b>	<b>355,563</b>	<b>410,282</b>	<b>258,014</b>	<b>411,642</b>	<b>413,910</b>	<b>3,628</b>	<b>1</b>
<b><u>20422 - Student Food House Spt-BasicNd</u></b>							
11 - San Jose City College		217,001	14,828			(217,001)	(100)
15 - SJCC Prior Year C/O and One-time Items	214,919	214,919	214,919	217,001	202,145	(12,773)	(6)
<b>20422 - Student Food House Spt-BasicNd</b>	<b>214,919</b>	<b>431,920</b>	<b>229,747</b>	<b>217,001</b>	<b>202,145</b>	<b>(229,774)</b>	<b>(53)</b>
<b><u>20423 - Student Housing (Planning)</u></b>							
11 - San Jose City College		235,000				(235,000)	(100)
15 - SJCC Prior Year C/O and One-time Items				235,000	235,000	235,000	
<b>20423 - Student Housing (Planning)</b>		<b>235,000</b>		<b>235,000</b>	<b>235,000</b>		
<b><u>20429 - AANHPI</u></b>							
11 - San Jose City College		150,697			162,000	11,303	8
15 - SJCC Prior Year C/O and One-time Items					162,000	162,000	
<b>20429 - AANHPI</b>		<b>150,697</b>			<b>324,000</b>	<b>173,303</b>	<b>115</b>
<b><u>20702 - IEPI Innovation&amp;Effectiveness</u></b>							
15 - SJCC Prior Year C/O and One-time Items	137,520	136,552	136,552			(136,552)	(100)
<b>20702 - IEPI Innovation&amp;Effectiveness</b>	<b>137,520</b>	<b>136,552</b>	<b>136,552</b>			<b>(136,552)</b>	<b>(100)</b>
<b><u>20711 - Umoja Community Edu Foundation</u></b>							
15 - SJCC Prior Year C/O and One-time Items					16,000	16,000	
<b>20711 - Umoja Community Edu Foundation</b>					<b>16,000</b>	<b>16,000</b>	
<b><u>20731 - MESA Yr1</u></b>							
11 - San Jose City College		432,039	68,033	280,000	280,000	(152,039)	(35)
15 - SJCC Prior Year C/O and One-time Items				280,000	364,005	364,005	
<b>20731 - MESA Yr1</b>		<b>432,039</b>	<b>68,033</b>	<b>560,000</b>	<b>644,005</b>	<b>211,967</b>	<b>49</b>
<b><u>20801 - State Apport-Apprentices</u></b>							
11 - San Jose City College	173,948	773,446	307,825	751,000	216,118	(557,328)	(72)
15 - SJCC Prior Year C/O and One-time Items	52,161	52,161	52,161	175,000	135,167	83,006	159

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17 - Grants / Categoricals  
1 - San Jose City College

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>20801 - State Apport-Apprentices</b>	<b>226,109</b>	<b>825,607</b>	<b>359,986</b>	<b>926,000</b>	<b>351,285</b>	<b>(474,322)</b>	<b>(57)</b>
<b><u>20811 - CA Apprenticeship International (CAI)</u></b>							
15 - SJCC Prior Year C/O and One-time Items	141,668	141,668	6,713	140,000	134,955	(6,713)	(5)
<b>20811 - CA Apprenticeship International (CAI)</b>	<b>141,668</b>	<b>141,668</b>	<b>6,713</b>	<b>140,000</b>	<b>134,955</b>	<b>(6,713)</b>	<b>(5)</b>
<b><u>20812 - 20812 CA Apprentice Init-Googl Elmwd</u></b>							
11 - San Jose City College	109,975	109,975		109,975	119,975	10,000	9
15 - SJCC Prior Year C/O and One-time Items	156,975	156,975	40,628	119,975	226,322	69,347	44
<b>20812 - 20812 CA Apprentice Init-Googl Elmwd</b>	<b>266,950</b>	<b>266,950</b>	<b>40,628</b>	<b>229,950</b>	<b>346,297</b>	<b>79,347</b>	<b>30</b>
<b><u>20816 - CA Apprentice Init - Teacher</u></b>							
11 - San Jose City College				1,500,000	1,500,000	1,500,000	
<b>20816 - CA Apprentice Init - Teacher</b>				<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	
<b><u>21001 - County Excess Costs Serv-CALWORKS</u></b>							
11 - San Jose City College	212,000	212,000	161,695	212,000	212,000		
<b>21001 - County Excess Costs Serv-CALWORKS</b>	<b>212,000</b>	<b>212,000</b>	<b>161,695</b>	<b>212,000</b>	<b>212,000</b>		
<b><u>21201 - CALWORKS</u></b>							
11 - San Jose City College	251,435	251,435	251,435	296,945	297,842	46,407	18
15 - SJCC Prior Year C/O and One-time Items	54,204	54,204	54,204	10,752		(54,204)	(100)
<b>21201 - CALWORKS</b>	<b>305,639</b>	<b>305,639</b>	<b>305,639</b>	<b>307,697</b>	<b>297,842</b>	<b>(7,797)</b>	<b>(3)</b>
<b><u>21301 - Financial Aid Administration</u></b>							
11 - San Jose City College	331,596	329,826	329,826	329,826	241,946	(87,880)	(27)
<b>21301 - Financial Aid Administration</b>	<b>331,596</b>	<b>329,826</b>	<b>329,826</b>	<b>329,826</b>	<b>241,946</b>	<b>(87,880)</b>	<b>(27)</b>
<b><u>21302 - Financial Aid Technology</u></b>							
11 - San Jose City College	37,412	37,412	37,237	37,412	37,412		
15 - SJCC Prior Year C/O and One-time Items				24,283	24,283	24,283	
<b>21302 - Financial Aid Technology</b>	<b>37,412</b>	<b>37,412</b>	<b>37,237</b>	<b>61,695</b>	<b>61,695</b>	<b>24,283</b>	<b>65</b>
<b><u>21401 - Block Grant - Instructional Support</u></b>							
15 - SJCC Prior Year C/O and One-time Items	1,046,375	1,046,375	94,485	850,000	951,890	(94,485)	(9)
<b>21401 - Block Grant - Instructional Support</b>	<b>1,046,375</b>	<b>1,046,375</b>	<b>94,485</b>	<b>850,000</b>	<b>951,890</b>	<b>(94,485)</b>	<b>(9)</b>
<b><u>21506 - Block Grant -Phys Plant 21-22</u></b>							
15 - SJCC Prior Year C/O and One-time Items	1,031,048	1,702,269	1,176,355	322,091	98,668	(1,603,601)	(94)
<b>21506 - Block Grant -Phys Plant 21-22</b>	<b>1,031,048</b>	<b>1,702,269</b>	<b>1,176,355</b>	<b>322,091</b>	<b>98,668</b>	<b>(1,603,601)</b>	<b>(94)</b>

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**17 - Grants / Categoricals**  
**1 - San Jose City College**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>21507 - Block Grant - Phy Plant 22-23</u></b>							
11 - San Jose City College		4,854,086				(4,854,086)	(100)
15 - SJCC Prior Year C/O and One-time Items			19,892	3,491,925	4,834,194	4,834,194	
<b>21507 - Block Grant - Phy Plant 22-23</b>		<b>4,854,086</b>	<b>19,892</b>	<b>3,491,925</b>	<b>4,834,194</b>	<b>(19,892)</b>	<b>(0)</b>
<b><u>21611 - Covid 19 Recovery Block Grant</u></b>							
11 - San Jose City College		2,853,286				(2,853,286)	(100)
15 - SJCC Prior Year C/O and One-time Items				2,853,286	2,853,286	2,853,286	
<b>21611 - Covid 19 Recovery Block Grant</b>		<b>2,853,286</b>		<b>2,853,286</b>	<b>2,853,286</b>		
<b><u>22004 - Guided Pathways Allocation</u></b>							
11 - San Jose City College	294,251	294,251	181,241	294,250	294,251		
15 - SJCC Prior Year C/O and One-time Items				120,000	113,009	113,009	
<b>22004 - Guided Pathways Allocation</b>	<b>294,251</b>	<b>294,251</b>	<b>181,241</b>	<b>414,250</b>	<b>407,260</b>	<b>113,009</b>	<b>38</b>
<b><u>22005 - Student Succ Completion Grant</u></b>							
11 - San Jose City College	1,064,205	1,064,205	698,625	1,064,205	1,064,205		
15 - SJCC Prior Year C/O and One-time Items	48,491	61,889	61,889	55,000	365,580	303,691	491
<b>22005 - Student Succ Completion Grant</b>	<b>1,112,696</b>	<b>1,126,094</b>	<b>760,514</b>	<b>1,119,205</b>	<b>1,429,785</b>	<b>303,691</b>	<b>27</b>
<b><u>22010 - Immed Action-Retention/Outreach</u></b>							
11 - San Jose City College	541,883	747,300	601,475	747,300	747,300		
15 - SJCC Prior Year C/O and One-time Items	151,870	151,870	151,870	150,000	149,420	(2,450)	(2)
<b>22010 - Immed Action-Retention/Outreach</b>	<b>693,753</b>	<b>899,170</b>	<b>753,345</b>	<b>897,300</b>	<b>896,720</b>	<b>(2,450)</b>	<b>(0)</b>
<b><u>22301 - CARE</u></b>							
11 - San Jose City College	96,164	96,164	96,164	96,164	96,164		
<b>22301 - CARE</b>	<b>96,164</b>	<b>96,164</b>	<b>96,164</b>	<b>96,164</b>	<b>96,164</b>		
<b><u>22303 - CCAP Instr Mat Dual Enroll</u></b>							
15 - SJCC Prior Year C/O and One-time Items	23,578	23,578	23,578			(23,578)	(100)
<b>22303 - CCAP Instr Mat Dual Enroll</b>	<b>23,578</b>	<b>23,578</b>	<b>23,578</b>			<b>(23,578)</b>	<b>(100)</b>
<b><u>22418 - Rising Scholars Network</u></b>							
11 - San Jose City College		76,500			153,000	76,500	100
15 - SJCC Prior Year C/O and One-time Items				76,500	76,500	76,500	
<b>22418 - Rising Scholars Network</b>		<b>76,500</b>		<b>76,500</b>	<b>229,500</b>	<b>153,000</b>	<b>200</b>
<b><u>22500 - Lottery-Prop 20 Restricted</u></b>							
11 - San Jose City College	308,468	233,468	40,375	253,468	233,468		
15 - SJCC Prior Year C/O and One-time Items	390,195	390,195	332,053	308,468	1,016,964	626,769	161

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	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>22500 - Lottery-Prop 20 Restricted</b>	<b>698,663</b>	<b>623,663</b>	<b>372,428</b>	<b>561,936</b>	<b>1,250,432</b>	<b>626,769</b>	<b>100</b>
<b><u>22593 - Cultural Competent Faculty PD</u></b>							
15 - SJCC Prior Year C/O and One-time Items	50,435	50,435	50,435	50,435		(50,435)	(100)
<b>22593 - Cultural Competent Faculty PD</b>	<b>50,435</b>	<b>50,435</b>	<b>50,435</b>	<b>50,435</b>		<b>(50,435)</b>	<b>(100)</b>
<b><u>22594 - CRPP</u></b>							
11 - San Jose City College		150,000			120,000	(30,000)	(20)
<b>22594 - CRPP</b>		<b>150,000</b>			<b>120,000</b>	<b>(30,000)</b>	<b>(20)</b>
<b><u>25619 - Adult Education Block Grant</u></b>							
11 - San Jose City College	250,000	250,000	95,105	1,084,647	1,424,338	1,174,338	470
15 - SJCC Prior Year C/O and One-time Items	155,050	155,050	155,050	76,864	154,895	(155)	(0)
<b>25619 - Adult Education Block Grant</b>	<b>405,050</b>	<b>405,050</b>	<b>250,155</b>	<b>1,161,511</b>	<b>1,579,233</b>	<b>1,174,183</b>	<b>290</b>
<b><u>25702 - California College Promise</u></b>							
11 - San Jose City College	410,079	410,079	286	410,079	410,079		
15 - SJCC Prior Year C/O and One-time Items	315,114	315,114	315,114	410,079	410,079	94,965	30
<b>25702 - California College Promise</b>	<b>725,193</b>	<b>725,193</b>	<b>315,400</b>	<b>820,158</b>	<b>820,158</b>	<b>94,965</b>	<b>13</b>
<b><u>26202 - Strong Workforce Local - Yr2</u></b>							
15 - SJCC Prior Year C/O and One-time Items	1,457,777	1,260,748	1,260,748	1,402,821	1,402,821	142,073	11
<b>26202 - Strong Workforce Local - Yr2</b>	<b>1,457,777</b>	<b>1,260,748</b>	<b>1,260,748</b>	<b>1,402,821</b>	<b>1,402,821</b>	<b>142,073</b>	<b>11</b>
<b><u>26203 - Strong Workforce Program</u></b>							
11 - San Jose City College	1,311,999	1,402,821		1,402,821	1,402,821		
<b>26203 - Strong Workforce Program</b>	<b>1,311,999</b>	<b>1,402,821</b>		<b>1,402,821</b>	<b>1,402,821</b>		
<b><u>26204 - Strong Workforce Regional Plan</u></b>							
11 - San Jose City College	605,867	746,552		746,552	746,552		
<b>26204 - Strong Workforce Regional Plan</b>	<b>605,867</b>	<b>746,552</b>		<b>746,552</b>	<b>746,552</b>		
<b><u>26205 - Strong Workforce Regional -Yr2</u></b>							
15 - SJCC Prior Year C/O and One-time Items	673,185	793,151	793,151	746,552	746,552	(46,599)	(6)
<b>26205 - Strong Workforce Regional -Yr2</b>	<b>673,185</b>	<b>793,151</b>	<b>793,151</b>	<b>746,552</b>	<b>746,552</b>	<b>(46,599)</b>	<b>(6)</b>
<b><u>26206 - Strong Workforce Regional -Yr3</u></b>							
15 - SJCC Prior Year C/O and One-time Items	269,922	280,733	280,733			(280,733)	(100)
<b>26206 - Strong Workforce Regional -Yr3</b>	<b>269,922</b>	<b>280,733</b>	<b>280,733</b>			<b>(280,733)</b>	<b>(100)</b>
<b><u>26321 - Cal Law - Pathway to Law CCCO</u></b>							

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	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
11 - San Jose City College		46,280	11,526			(46,280)	(100)
15 - SJCC Prior Year C/O and One-time Items					34,754	34,754	
<b>26321 - Cal Law - Pathway to Law CCCO</b>		<b>46,280</b>	<b>11,526</b>		<b>34,754</b>	<b>(11,526)</b>	<b>(25)</b>
<b><u>26322 - Growth Sector</u></b>							
11 - San Jose City College				100,000			
<b>26322 - Growth Sector</b>				<b>100,000</b>			
<b><u>26402 - Mental Health Support Funds</u></b>							
11 - San Jose City College	185,810	194,268	109,594	194,268	194,268		
15 - SJCC Prior Year C/O and One-time Items	55,765	55,900	55,900	55,000	84,674	28,774	51
<b>26402 - Mental Health Support Funds</b>	<b>241,575</b>	<b>250,168</b>	<b>165,494</b>	<b>249,268</b>	<b>278,942</b>	<b>28,774</b>	<b>12</b>
<b>2 - State</b>	<b>19,210,247</b>	<b>31,592,400</b>	<b>13,796,992</b>	<b>31,105,233</b>	<b>33,772,441</b>	<b>2,180,041</b>	<b>7</b>
<b><u>3 - Local</u></b>							
<b><u>31603 - CalEITC (UWBA)</u></b>							
15 - SJCC Prior Year C/O and One-time Items	223	223				(223)	(100)
<b>31603 - CalEITC (UWBA)</b>	<b>223</b>	<b>223</b>				<b>(223)</b>	<b>(100)</b>
<b><u>31612 - Sobrato Family Foundation</u></b>							
11 - San Jose City College		250,000	59,901	125,000		(250,000)	(100)
15 - SJCC Prior Year C/O and One-time Items					190,099	190,099	
<b>31612 - Sobrato Family Foundation</b>		<b>250,000</b>	<b>59,901</b>	<b>125,000</b>	<b>190,099</b>	<b>(59,901)</b>	<b>(24)</b>
<b><u>32405 - Focus on Careers</u></b>							
15 - SJCC Prior Year C/O and One-time Items	4,810	4,810		4,810	4,810		
<b>32405 - Focus on Careers</b>	<b>4,810</b>	<b>4,810</b>		<b>4,810</b>	<b>4,810</b>		
<b><u>32418 - SC Cnty Office of ReEntry Svs</u></b>							
11 - San Jose City College	108,479	108,479	40,094	115,950	60,388	(48,091)	(44)
<b>32418 - SC Cnty Office of ReEntry Svs</b>	<b>108,479</b>	<b>108,479</b>	<b>40,094</b>	<b>115,950</b>	<b>60,388</b>	<b>(48,091)</b>	<b>(44)</b>
<b><u>32419 - SC County COD Training</u></b>							
11 - San Jose City College		21,536	12,141	15,000	33,564	12,028	56
<b>32419 - SC County COD Training</b>		<b>21,536</b>	<b>12,141</b>	<b>15,000</b>	<b>33,564</b>	<b>12,028</b>	<b>56</b>
<b><u>32420 - Substance Abuse Counseling Media</u></b>							
11 - San Jose City College		40,000	40,000			(40,000)	(100)
<b>32420 - Substance Abuse Counseling Media</b>		<b>40,000</b>	<b>40,000</b>			<b>(40,000)</b>	<b>(100)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

17 - Grants / Categoricals  
1 - San Jose City College

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>32425 - Education Orientation Window</u></b>							
11 - San Jose City College		10,000				(10,000)	(100)
15 - SJCC Prior Year C/O and One-time Items				4,000	10,000	10,000	
<b>32425 - Education Orientation Window</b>		<b>10,000</b>		<b>4,000</b>	<b>10,000</b>		
<b><u>32804 - UC Regents Puente Project</u></b>							
11 - San Jose City College	1,500	35,000	1,296	1,500	5,000	(30,000)	(86)
15 - SJCC Prior Year C/O and One-time Items				25,000	33,704	33,704	
<b>32804 - UC Regents Puente Project</b>	<b>1,500</b>	<b>35,000</b>	<b>1,296</b>	<b>26,500</b>	<b>38,704</b>	<b>3,704</b>	<b>11</b>
<b><u>33411 - CA Press Foundtn - Journalism</u></b>							
15 - SJCC Prior Year C/O and One-time Items	1,500	1,502	1,502			(1,502)	(100)
<b>33411 - CA Press Foundtn - Journalism</b>	<b>1,500</b>	<b>1,502</b>	<b>1,502</b>			<b>(1,502)</b>	<b>(100)</b>
<b><u>33414 - Growth Sector</u></b>							
15 - SJCC Prior Year C/O and One-time Items					100,000	100,000	
<b>33414 - Growth Sector</b>					<b>100,000</b>	<b>100,000</b>	
<b><u>33418 - MIT Walmart</u></b>							
15 - SJCC Prior Year C/O and One-time Items		75,000	75,000			(75,000)	(100)
<b>33418 - MIT Walmart</b>		<b>75,000</b>	<b>75,000</b>			<b>(75,000)</b>	<b>(100)</b>
<b><u>34403 - San Jose Promise Local -EBAY</u></b>							
15 - SJCC Prior Year C/O and One-time Items	44,541	44,541	44,541			(44,541)	(100)
<b>34403 - San Jose Promise Local -EBAY</b>	<b>44,541</b>	<b>44,541</b>	<b>44,541</b>			<b>(44,541)</b>	<b>(100)</b>
<b>3 - Local</b>	<b>161,053</b>	<b>591,091</b>	<b>274,476</b>	<b>291,260</b>	<b>437,564</b>	<b>(153,527)</b>	<b>(26)</b>
<b>Expense</b>	<b>28,817,834</b>	<b>40,406,278</b>	<b>19,419,537</b>	<b>33,934,635</b>	<b>37,453,543</b>	<b>(2,952,735)</b>	<b>(7)</b>
<b>1 - San Jose City College</b>	<b>(28,817,834)</b>	<b>(40,406,278)</b>	<b>(19,419,537)</b>	<b>(33,934,635)</b>	<b>(37,453,543)</b>	<b>2,952,735</b>	<b>(7)</b>
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June 30th</i>			0		0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

17 - Grants / Categoricals  
2 - Evergreen Valley College

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>Income</u></b>							
<b><u>1 - Federal</u></b>							
481 - Federal Revenue	17,129,927	16,633,970	8,498,707	7,087,761	9,991,480	(6,642,491)	(40)
489 - Other Financing Sources	67,119	67,119		67,119	67,119		
<b>1 - Federal</b>	<b>17,197,046</b>	<b>16,701,089</b>	<b>8,498,707</b>	<b>7,154,880</b>	<b>10,058,598</b>	<b>(6,642,491)</b>	<b>(40)</b>
<b><u>2 - State</u></b>							
486 - State Revenue	20,889,355	32,865,606	13,636,795	26,719,734	31,953,996	(911,610)	(3)
489 - Other Financing Sources	74,389	74,389		34,701	32,516	(41,873)	(56)
<b>2 - State</b>	<b>20,963,744</b>	<b>32,939,995</b>	<b>13,636,795</b>	<b>26,754,435</b>	<b>31,986,512</b>	<b>(953,483)</b>	<b>(3)</b>
<b><u>3 - Local</u></b>							
486 - State Revenue		100,000		80,000	64,531	(35,469)	(35)
488 - Local Revenue	147,732	466,481	96,665	334,466	423,444	(43,037)	(9)
<b>3 - Local</b>	<b>147,732</b>	<b>566,481</b>	<b>96,665</b>	<b>414,466</b>	<b>487,975</b>	<b>(78,507)</b>	<b>(14)</b>
<b>Income</b>	<b>38,308,522</b>	<b>50,207,565</b>	<b>22,232,167</b>	<b>34,323,780</b>	<b>42,533,085</b>	<b>(7,674,480)</b>	<b>(15)</b>
<b>2 - Evergreen Valley College</b>	<b>38,308,522</b>	<b>50,207,565</b>	<b>22,232,167</b>	<b>34,323,780</b>	<b>42,533,085</b>	<b>(7,674,480)</b>	<b>(15)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

17 - Grants / Categoricals  
2 - Evergreen Valley College

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>Expense</u></b>							
<b><u>1 - Federal</u></b>							
<b><u>10201 - Federal Work Study</u></b>							
21 - Evergreen Valley College	335,593	335,593	297,896	335,593	335,593		
25 - EVC Prior Year C/O and One-time Items				28,474			
<b>10201 - Federal Work Study</b>	<b>335,593</b>	<b>335,593</b>	<b>297,896</b>	<b>364,067</b>	<b>335,593</b>		
<b><u>10302 - Trio - Upward Bound</u></b>							
21 - Evergreen Valley College	389,865	389,865		389,865	389,865		
25 - EVC Prior Year C/O and One-time Items	438,699	438,199	391,373	412,618	436,691	(1,508)	(0)
<b>10302 - Trio - Upward Bound</b>	<b>828,564</b>	<b>828,064</b>	<b>391,373</b>	<b>802,483</b>	<b>826,556</b>	<b>(1,508)</b>	<b>(0)</b>
<b><u>10303 - Trio - Talent Search</u></b>							
21 - Evergreen Valley College	404,413	404,413	251,805	404,413	404,413		
25 - EVC Prior Year C/O and One-time Items	122,132	122,132	122,132	147,926	152,608	30,476	25
<b>10303 - Trio - Talent Search</b>	<b>526,545</b>	<b>526,545</b>	<b>373,937</b>	<b>552,339</b>	<b>557,021</b>	<b>30,476</b>	<b>6</b>
<b><u>10311 - AANAPISI Asian American</u></b>							
21 - Evergreen Valley College		375,000	26,427	375,000	375,000		
25 - EVC Prior Year C/O and One-time Items				319,171	348,573	348,573	
<b>10311 - AANAPISI Asian American</b>		<b>375,000</b>	<b>26,427</b>	<b>694,171</b>	<b>723,573</b>	<b>348,573</b>	<b>93</b>
<b><u>10401 - VATEA Main</u></b>							
21 - Evergreen Valley College	208,228	278,070	278,070	278,070	278,070		
<b>10401 - VATEA Main</b>	<b>208,228</b>	<b>278,070</b>	<b>278,070</b>	<b>278,070</b>	<b>278,070</b>		
<b><u>10504 - CARES ACT HigherEd Emgy Rlf</u></b>							
25 - EVC Prior Year C/O and One-time Items	213,459	214,711	200,358		14,353	(200,358)	(93)
<b>10504 - CARES ACT HigherEd Emgy Rlf</b>	<b>213,459</b>	<b>214,711</b>	<b>200,358</b>		<b>14,353</b>	<b>(200,358)</b>	<b>(93)</b>
<b><u>10505 - CARES ACT HigherEd Emgy RlfMSI</u></b>							
25 - EVC Prior Year C/O and One-time Items	7,313	7,313	7,313			(7,313)	(100)
<b>10505 - CARES ACT HigherEd Emgy RlfMSI</b>	<b>7,313</b>	<b>7,313</b>	<b>7,313</b>			<b>(7,313)</b>	<b>(100)</b>
<b><u>10506 - CARES Act HEERF II</u></b>							
25 - EVC Prior Year C/O and One-time Items	4,088,044	4,090,946	3,344,141		746,806	(3,344,141)	(82)
<b>10506 - CARES Act HEERF II</b>	<b>4,088,044</b>	<b>4,090,946</b>	<b>3,344,141</b>		<b>746,806</b>	<b>(3,344,141)</b>	<b>(82)</b>
<b><u>10507 - CRRSAA HEERF II MSI</u></b>							
25 - EVC Prior Year C/O and One-time Items	653,209	653,209	136,134		517,075	(136,134)	(21)

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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17 - Grants / Categoricals  
2 - Evergreen Valley College

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>10507 - CRRSAA HEERF II MSI</b>	653,209	653,209	136,134		517,075	(136,134)	(21)
<b><u>10508 - ARPA HEERF III</u></b>							
25 - EVC Prior Year C/O and One-time Items	8,126,209	7,190,509	2,999,000	2,632,009	4,191,509	(2,999,000)	(42)
<b>10508 - ARPA HEERF III</b>	<b>8,126,209</b>	<b>7,190,509</b>	<b>2,999,000</b>	<b>2,632,009</b>	<b>4,191,509</b>	<b>(2,999,000)</b>	<b>(42)</b>
<b><u>10509 - ARPA HEERF III MSI</u></b>							
25 - EVC Prior Year C/O and One-time Items	947,170	947,170		947,170	947,170		
<b>10509 - ARPA HEERF III MSI</b>	<b>947,170</b>	<b>947,170</b>		<b>947,170</b>	<b>947,170</b>		
<b><u>10801 - Veterans Administration</u></b>							
21 - Evergreen Valley College		1,456				(1,456)	(100)
25 - EVC Prior Year C/O and One-time Items	6,597	6,597		8,053	8,053	1,456	22
<b>10801 - Veterans Administration</b>	<b>6,597</b>	<b>8,053</b>		<b>8,053</b>	<b>8,053</b>		
<b><u>10903 - NSF Model Curr-Civil Eng (03-04)</u></b>							
21 - Evergreen Valley College	10,641	10,641	10,641			(10,641)	(100)
<b>10903 - NSF Model Curr-Civil Eng (03-04)</b>	<b>10,641</b>	<b>10,641</b>	<b>10,641</b>			<b>(10,641)</b>	<b>(100)</b>
<b><u>10922 - NSF-SRI Project GOALS YR2</u></b>							
21 - Evergreen Valley College	41,784	41,784	12,488			(41,784)	(100)
<b>10922 - NSF-SRI Project GOALS YR2</b>	<b>41,784</b>	<b>41,784</b>	<b>12,488</b>			<b>(41,784)</b>	<b>(100)</b>
<b><u>10931 - NSF NextFelx</u></b>							
25 - EVC Prior Year C/O and One-time Items	107,985	107,985	107,985			(107,985)	(100)
<b>10931 - NSF NextFelx</b>	<b>107,985</b>	<b>107,985</b>	<b>107,985</b>			<b>(107,985)</b>	<b>(100)</b>
<b><u>10935 - NSF S-STEM Biology</u></b>							
25 - EVC Prior Year C/O and One-time Items	749,844	749,844	160,322	590,420	589,522	(160,322)	(21)
<b>10935 - NSF S-STEM Biology</b>	<b>749,844</b>	<b>749,844</b>	<b>160,322</b>	<b>590,420</b>	<b>589,522</b>	<b>(160,322)</b>	<b>(21)</b>
<b><u>11101 - TANF</u></b>							
21 - Evergreen Valley College	42,536	32,327	32,327	42,536	42,045	9,718	30
<b>11101 - TANF</b>	<b>42,536</b>	<b>32,327</b>	<b>32,327</b>	<b>42,536</b>	<b>42,045</b>	<b>9,718</b>	<b>30</b>
<b><u>11208 - YESS-ILP</u></b>							
21 - Evergreen Valley College	22,500	22,500	18,457	22,500	22,500		
<b>11208 - YESS-ILP</b>	<b>22,500</b>	<b>22,500</b>	<b>18,457</b>	<b>22,500</b>	<b>22,500</b>		
<b><u>11301 - CalFresh (CSU Chico)</u></b>							
21 - Evergreen Valley College	165,256	165,256	78,388	171,885	171,885	6,629	4

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**General Revenue and Expenditure Activity**

**17 - Grants / Categoricals**  
**2 - Evergreen Valley College**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
25 - EVC Prior Year C/O and One-time Items	115,569	115,569	23,450	49,178	86,868	(28,701)	(25)
<b>11301 - CalFresh (CSU Chico)</b>	<b>280,825</b>	<b>280,825</b>	<b>101,838</b>	<b>221,063</b>	<b>258,753</b>	<b>(22,072)</b>	<b>(8)</b>
<b>1 - Federal</b>	<b>17,197,046</b>	<b>16,701,089</b>	<b>8,498,707</b>	<b>7,154,880</b>	<b>10,058,598</b>	<b>(6,642,491)</b>	<b>(40)</b>
<b><u>2 - State</u></b>							
<b><u>20201 - EOP&amp;S</u></b>							
21 - Evergreen Valley College	1,090,006	1,090,006	837,602	1,090,006	1,124,214	34,208	3
25 - EVC Prior Year C/O and One-time Items	230,014	230,014	230,014	217,925	252,404	22,390	10
<b>20201 - EOP&amp;S</b>	<b>1,320,020</b>	<b>1,320,020</b>	<b>1,067,616</b>	<b>1,307,931</b>	<b>1,376,618</b>	<b>56,598</b>	<b>4</b>
<b><u>20203 - NextUp</u></b>							
21 - Evergreen Valley College		227,188	11,834	225,993	264,944	37,756	17
25 - EVC Prior Year C/O and One-time Items				221,993	215,354	215,354	
<b>20203 - NextUp</b>		<b>227,188</b>	<b>11,834</b>	<b>447,986</b>	<b>480,298</b>	<b>253,110</b>	<b>111</b>
<b><u>20211 - Learning Aligned Employmt Prog</u></b>							
21 - Evergreen Valley College		1,964,847				(1,964,847)	(100)
25 - EVC Prior Year C/O and One-time Items				1,964,847	1,964,847	1,964,847	
<b>20211 - Learning Aligned Employmt Prog</b>		<b>1,964,847</b>		<b>1,964,847</b>	<b>1,964,847</b>		
<b><u>20212 - AB 1705 Equitable Placemen</u></b>							
21 - Evergreen Valley College		421,362				(421,362)	(100)
25 - EVC Prior Year C/O and One-time Items					421,362	421,362	
<b>20212 - AB 1705 Equitable Placemen</b>		<b>421,362</b>			<b>421,362</b>		
<b><u>20301 - DSP</u></b>							
21 - Evergreen Valley College	677,338	677,338	483,271	677,338	819,823	142,485	21
25 - EVC Prior Year C/O and One-time Items	106,930	106,930	106,930	195,330	194,067	87,137	81
<b>20301 - DSP</b>	<b>784,268</b>	<b>784,268</b>	<b>590,201</b>	<b>872,668</b>	<b>1,013,890</b>	<b>229,622</b>	<b>29</b>
<b><u>20305 - LGBTQ</u></b>							
25 - EVC Prior Year C/O and One-time Items	69,905	69,905	4,595		65,310	(4,595)	(7)
<b>20305 - LGBTQ</b>	<b>69,905</b>	<b>69,905</b>	<b>4,595</b>		<b>65,310</b>	<b>(4,595)</b>	<b>(7)</b>
<b><u>20309 - Ethnic Studies</u></b>							
21 - Evergreen Valley College					48,695	48,695	
<b>20309 - Ethnic Studies</b>					<b>48,695</b>	<b>48,695</b>	
<b><u>20400 - Student Equity &amp; Achievement</u></b>							
21 - Evergreen Valley College	2,472,248	2,596,113	2,156,577	2,596,113	2,596,113		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
25 - EVC Prior Year C/O and One-time Items	637,173	636,546	636,546	454,615	439,536	(197,010)	(31)
<b>20400 - Student Equity &amp; Achievement</b>	<b>3,109,421</b>	<b>3,232,659</b>	<b>2,793,123</b>	<b>3,050,728</b>	<b>3,035,649</b>	<b>(197,010)</b>	<b>(6)</b>
<b><u>20403 - Hunger Free Campus Support</u></b>							
25 - EVC Prior Year C/O and One-time Items	22,808	22,808	22,582		227	(22,582)	(99)
<b>20403 - Hunger Free Campus Support</b>	<b>22,808</b>	<b>22,808</b>	<b>22,582</b>		<b>227</b>	<b>(22,582)</b>	<b>(99)</b>
<b><u>20405 - Zero Textbook Cost Degree</u></b>							
21 - Evergreen Valley College		200,000				(200,000)	(100)
25 - EVC Prior Year C/O and One-time Items				20,000	200,000	200,000	
<b>20405 - Zero Textbook Cost Degree</b>		<b>200,000</b>		<b>20,000</b>	<b>200,000</b>		
<b><u>20408 - Veteran Resource Center (SSSP)</u></b>							
21 - Evergreen Valley College	50,466	50,466		50,466	54,614	4,148	8
25 - EVC Prior Year C/O and One-time Items	51,424	51,424	50,051	42,352	51,840	415	1
<b>20408 - Veteran Resource Center (SSSP)</b>	<b>101,890</b>	<b>101,890</b>	<b>50,051</b>	<b>92,818</b>	<b>106,454</b>	<b>4,563</b>	<b>4</b>
<b><u>20409 - Dream Resource Liaison</u></b>							
21 - Evergreen Valley College	85,630	85,630	1,650	85,630	85,856	226	0
25 - EVC Prior Year C/O and One-time Items	75,063	75,063	75,063	85,630	83,980	8,917	12
<b>20409 - Dream Resource Liaison</b>	<b>160,693</b>	<b>160,693</b>	<b>76,713</b>	<b>171,260</b>	<b>169,836</b>	<b>9,143</b>	<b>6</b>
<b><u>20421 - Basic Needs Centers</u></b>							
21 - Evergreen Valley College	297,276	297,276	149,406	297,276	314,032	16,756	6
25 - EVC Prior Year C/O and One-time Items	190,304	190,304	190,304	205,398	147,870	(42,434)	(22)
<b>20421 - Basic Needs Centers</b>	<b>487,580</b>	<b>487,580</b>	<b>339,710</b>	<b>502,674</b>	<b>461,902</b>	<b>(25,678)</b>	<b>(5)</b>
<b><u>20422 - Student Food House Spt-BasicNd</u></b>							
21 - Evergreen Valley College	235,136	235,136		235,136	235,136		
25 - EVC Prior Year C/O and One-time Items	195,727	195,727	175,932	235,136	254,931	59,204	30
<b>20422 - Student Food House Spt-BasicNd</b>	<b>430,863</b>	<b>430,863</b>	<b>175,932</b>	<b>470,272</b>	<b>490,067</b>	<b>59,204</b>	<b>14</b>
<b><u>20423 - Student Housing (Planning)</u></b>							
21 - Evergreen Valley College		235,000		235,000		(235,000)	(100)
25 - EVC Prior Year C/O and One-time Items				235,000	235,000	235,000	
<b>20423 - Student Housing (Planning)</b>		<b>235,000</b>		<b>470,000</b>	<b>235,000</b>		
<b><u>20429 - AANHPI</u></b>							
21 - Evergreen Valley College		150,697			129,600	(21,097)	(14)
25 - EVC Prior Year C/O and One-time Items					150,697	150,697	
<b>20429 - AANHPI</b>		<b>150,697</b>			<b>280,297</b>	<b>129,600</b>	<b>86</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>20702 - IEPI Innovation&amp;Effectiveness</u></b>							
25 - EVC Prior Year C/O and One-time Items	139,661	139,661	73,137		66,524	(73,137)	(52)
<b>20702 - IEPI Innovation&amp;Effectiveness</b>	<b>139,661</b>	<b>139,661</b>	<b>73,137</b>		<b>66,524</b>	<b>(73,137)</b>	<b>(52)</b>
<b><u>20711 - Umoja Community Edu Foundation</u></b>							
25 - EVC Prior Year C/O and One-time Items	88	88	88			(88)	(100)
<b>20711 - Umoja Community Edu Foundation</b>	<b>88</b>	<b>88</b>	<b>88</b>			<b>(88)</b>	<b>(100)</b>
<b><u>20814 - CAI - Hgh Rd Training Prtnrshp</u></b>							
25 - EVC Prior Year C/O and One-time Items	71,334	71,334	71,334			(71,334)	(100)
<b>20814 - CAI - Hgh Rd Training Prtnrshp</b>	<b>71,334</b>	<b>71,334</b>	<b>71,334</b>			<b>(71,334)</b>	<b>(100)</b>
<b><u>20815 - CA Apprentice Init - CARE</u></b>							
21 - Evergreen Valley College		500,000				(500,000)	(100)
25 - EVC Prior Year C/O and One-time Items				454,665	500,000	500,000	
<b>20815 - CA Apprentice Init - CARE</b>		<b>500,000</b>		<b>454,665</b>	<b>500,000</b>		
<b><u>21001 - County Excess Costs Serv-CALWORKS</u></b>							
21 - Evergreen Valley College	145,000	145,000	135,078	145,000	145,000		
<b>21001 - County Excess Costs Serv-CALWORKS</b>	<b>145,000</b>	<b>145,000</b>	<b>135,078</b>	<b>145,000</b>	<b>145,000</b>		
<b><u>21201 - CALWORKS</u></b>							
21 - Evergreen Valley College	241,402	241,402	35,464	241,402	252,312	10,910	5
25 - EVC Prior Year C/O and One-time Items	127,345	127,345	127,345	171,717	205,938	78,593	62
<b>21201 - CALWORKS</b>	<b>368,747</b>	<b>368,747</b>	<b>162,809</b>	<b>413,119</b>	<b>458,250</b>	<b>89,503</b>	<b>24</b>
<b><u>21301 - Financial Aid Administration</u></b>							
21 - Evergreen Valley College	437,008	437,008	353,494	397,320	399,701	(37,307)	(9)
25 - EVC Prior Year C/O and One-time Items				5,270	9,470	9,470	
<b>21301 - Financial Aid Administration</b>	<b>437,008</b>	<b>437,008</b>	<b>353,494</b>	<b>402,590</b>	<b>409,171</b>	<b>(27,837)</b>	<b>(6)</b>
<b><u>21302 - Financial Aid Technology</u></b>							
21 - Evergreen Valley College	37,713	37,713	28	37,713	37,119	(594)	(2)
25 - EVC Prior Year C/O and One-time Items	16,133	16,133	16,133	37,713	37,685	21,552	134
<b>21302 - Financial Aid Technology</b>	<b>53,846</b>	<b>53,846</b>	<b>16,161</b>	<b>75,426</b>	<b>74,804</b>	<b>20,958</b>	<b>39</b>
<b><u>21401 - Block Grant - Instructional Support</u></b>							
25 - EVC Prior Year C/O and One-time Items	794,460	794,460		794,460	794,460		
<b>21401 - Block Grant - Instructional Support</b>	<b>794,460</b>	<b>794,460</b>		<b>794,460</b>	<b>794,460</b>		

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	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>21504 - Block Grant - Phys Plant 19-20</u></b>							
25 - EVC Prior Year C/O and One-time Items	14,929	14,929	14,701		228	(14,701)	(98)
<b>21504 - Block Grant - Phys Plant 19-20</b>	<b>14,929</b>	<b>14,929</b>	<b>14,701</b>		<b>228</b>	<b>(14,701)</b>	<b>(98)</b>
<b><u>21506 - Block Grant -Phys Plant 21-22</u></b>							
25 - EVC Prior Year C/O and One-time Items	1,371,557	1,393,557	1,216,455	298,357	177,103	(1,216,455)	(87)
<b>21506 - Block Grant -Phys Plant 21-22</b>	<b>1,371,557</b>	<b>1,393,557</b>	<b>1,216,455</b>	<b>298,357</b>	<b>177,103</b>	<b>(1,216,455)</b>	<b>(87)</b>
<b><u>21507 - Block Grant - Phy Plant 22-23</u></b>							
21 - Evergreen Valley College		4,854,086	381,438			(4,854,086)	(100)
25 - EVC Prior Year C/O and One-time Items				198,060	4,472,648	4,472,648	
<b>21507 - Block Grant - Phy Plant 22-23</b>		<b>4,854,086</b>	<b>381,438</b>	<b>198,060</b>	<b>4,472,648</b>	<b>(381,438)</b>	<b>(8)</b>
<b><u>21611 - Covid 19 Recovery Block Grant</u></b>							
21 - Evergreen Valley College		2,853,286				(2,853,286)	(100)
25 - EVC Prior Year C/O and One-time Items				2,853,286	2,853,286	2,853,286	
<b>21611 - Covid 19 Recovery Block Grant</b>		<b>2,853,286</b>		<b>2,853,286</b>	<b>2,853,286</b>		
<b><u>22004 - Guided Pathways Allocation</u></b>							
21 - Evergreen Valley College	294,251	294,251		294,251	294,251		
25 - EVC Prior Year C/O and One-time Items	140,050	140,050	33,868	294,251	400,433	260,383	186
<b>22004 - Guided Pathways Allocation</b>	<b>434,301</b>	<b>434,301</b>	<b>33,868</b>	<b>588,501</b>	<b>694,684</b>	<b>260,383</b>	<b>60</b>
<b><u>22005 - Student Succ Completion Grant</u></b>							
21 - Evergreen Valley College	2,542,577	2,542,577	2,395,979	2,542,577	1,769,572	(773,005)	(30)
25 - EVC Prior Year C/O and One-time Items					146,598	146,598	
<b>22005 - Student Succ Completion Grant</b>	<b>2,542,577</b>	<b>2,542,577</b>	<b>2,395,979</b>	<b>2,542,577</b>	<b>1,916,170</b>	<b>(626,407)</b>	<b>(25)</b>
<b><u>22009 - Immed Action-CalFresh Outreach</u></b>							
25 - EVC Prior Year C/O and One-time Items	5,930	5,930	5,930			(5,930)	(100)
<b>22009 - Immed Action-CalFresh Outreach</b>	<b>5,930</b>	<b>5,930</b>	<b>5,930</b>			<b>(5,930)</b>	<b>(100)</b>
<b><u>22010 - Immed Action-Retention/Outreach</u></b>							
21 - Evergreen Valley College	747,300	763,010	178,439	763,010	282,596	(480,414)	(63)
25 - EVC Prior Year C/O and One-time Items	281,280	277,280	277,280	513,010	584,571	307,290	111
<b>22010 - Immed Action-Retention/Outreach</b>	<b>1,028,580</b>	<b>1,040,290</b>	<b>455,719</b>	<b>1,276,019</b>	<b>867,167</b>	<b>(173,123)</b>	<b>(17)</b>
<b><u>22301 - CARE</u></b>							
21 - Evergreen Valley College	168,425	168,425	102,925	168,425	165,428	(2,997)	(2)
25 - EVC Prior Year C/O and One-time Items	19,716	19,716	19,716	52,953	65,500	45,783	232
<b>22301 - CARE</b>	<b>188,141</b>	<b>188,141</b>	<b>122,642</b>	<b>221,378</b>	<b>230,928</b>	<b>42,786</b>	<b>23</b>

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	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>22500 - Lottery-Prop 20 Restricted</u></b>							
21 - Evergreen Valley College	308,468	308,727	167,087	308,468	308,468	(259)	(0)
25 - EVC Prior Year C/O and One-time Items	1,181,534	1,195,814	17,576	1,030,000	1,319,878	124,064	10
<b>22500 - Lottery-Prop 20 Restricted</b>	<b>1,490,002</b>	<b>1,504,541</b>	<b>184,663</b>	<b>1,338,468</b>	<b>1,628,346</b>	<b>123,805</b>	<b>8</b>
<b><u>22593 - Cultural Competent Faculty PD</u></b>							
25 - EVC Prior Year C/O and One-time Items	50,435	50,435		50,435	50,435		
<b>22593 - Cultural Competent Faculty PD</b>	<b>50,435</b>	<b>50,435</b>		<b>50,435</b>	<b>50,435</b>		
<b><u>25598 - Nursing Retention-Assoc Degree</u></b>							
21 - Evergreen Valley College					201,733	201,733	
<b>25598 - Nursing Retention-Assoc Degree</b>					<b>201,733</b>	<b>201,733</b>	
<b><u>25600 - Nursing Career Tech ED</u></b>							
21 - Evergreen Valley College	197,578	197,578	179,632	197,578		(197,578)	(100)
25 - EVC Prior Year C/O and One-time Items	19,792	19,792	19,792	20,000	17,946	(1,846)	(9)
<b>25600 - Nursing Career Tech ED</b>	<b>217,370</b>	<b>217,370</b>	<b>199,424</b>	<b>217,578</b>	<b>17,946</b>	<b>(199,424)</b>	<b>(92)</b>
<b><u>25619 - Adult Education Block Grant</u></b>							
21 - Evergreen Valley College	250,000	250,000	244,529	250,000	250,000		
25 - EVC Prior Year C/O and One-time Items	54,938	54,938	54,938	61,831	5,471	(49,467)	(90)
<b>25619 - Adult Education Block Grant</b>	<b>304,938</b>	<b>304,938</b>	<b>299,467</b>	<b>311,831</b>	<b>255,471</b>	<b>(49,467)</b>	<b>(16)</b>
<b><u>25702 - California College Promise</u></b>							
21 - Evergreen Valley College	599,939	599,939	189,664	599,939	598,982	(957)	(0)
25 - EVC Prior Year C/O and One-time Items	269,837	269,837	269,837	341,939	410,275	140,438	52
<b>25702 - California College Promise</b>	<b>869,776</b>	<b>869,776</b>	<b>459,501</b>	<b>941,878</b>	<b>1,009,257</b>	<b>139,481</b>	<b>16</b>
<b><u>26201 - Strong Workforce Local - Yr3</u></b>							
25 - EVC Prior Year C/O and One-time Items					293,791	293,791	
<b>26201 - Strong Workforce Local - Yr3</b>					<b>293,791</b>	<b>293,791</b>	
<b><u>26202 - Strong Workforce Local - Yr2</u></b>							
25 - EVC Prior Year C/O and One-time Items	1,052,777	1,053,077	759,286	1,122,000	1,308,161	255,084	24
<b>26202 - Strong Workforce Local - Yr2</b>	<b>1,052,777</b>	<b>1,053,077</b>	<b>759,286</b>	<b>1,122,000</b>	<b>1,308,161</b>	<b>255,084</b>	<b>24</b>
<b><u>26203 - Strong Workforce Program</u></b>							
21 - Evergreen Valley College	1,059,764	1,402,821	94,660	1,402,821	1,402,821		
<b>26203 - Strong Workforce Program</b>	<b>1,059,764</b>	<b>1,402,821</b>	<b>94,660</b>	<b>1,402,821</b>	<b>1,402,821</b>		

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	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>26204 - Strong Workforce Regional Plan</u></b>							
21 - Evergreen Valley College	664,351	741,552	190,545	741,552	741,552		
<b>26204 - Strong Workforce Regional Plan</b>	<b>664,351</b>	<b>741,552</b>	<b>190,545</b>	<b>741,552</b>	<b>741,552</b>		
<b><u>26205 - Strong Workforce Regional -Yr2</u></b>							
25 - EVC Prior Year C/O and One-time Items	428,855	428,855	407,567	531,000	551,007	122,152	28
<b>26205 - Strong Workforce Regional -Yr2</b>	<b>428,855</b>	<b>428,855</b>	<b>407,567</b>	<b>531,000</b>	<b>551,007</b>	<b>122,152</b>	<b>28</b>
<b><u>26206 - Strong Workforce Regional -Yr3</u></b>							
25 - EVC Prior Year C/O and One-time Items					21,289	21,289	
<b>26206 - Strong Workforce Regional -Yr3</b>					<b>21,289</b>	<b>21,289</b>	
<b><u>26208 - Strong Workforce Regional-RJV Y2</u></b>							
25 - EVC Prior Year C/O and One-time Items	201,358	201,358	162,998			(201,358)	(100)
<b>26208 - Strong Workforce Regional-RJV Y2</b>	<b>201,358</b>	<b>201,358</b>	<b>162,998</b>			<b>(201,358)</b>	<b>(100)</b>
<b><u>26209 - Strong Workforce Regional-RJV Y3</u></b>							
25 - EVC Prior Year C/O and One-time Items				40,000	38,360	38,360	
<b>26209 - Strong Workforce Regional-RJV Y3</b>				<b>40,000</b>	<b>38,360</b>	<b>38,360</b>	
<b><u>26313 - Campus Safety &amp; Sexual Assault</u></b>							
25 - EVC Prior Year C/O and One-time Items	18	18	18			(18)	(100)
<b>26313 - Campus Safety &amp; Sexual Assault</b>	<b>18</b>	<b>18</b>	<b>18</b>			<b>(18)</b>	<b>(100)</b>
<b><u>26402 - Mental Health Support Funds</u></b>							
21 - Evergreen Valley College	211,125	211,125		211,125	222,458	11,333	5
25 - EVC Prior Year C/O and One-time Items	329,368	329,368	307,479	211,125	233,014	(96,354)	(29)
<b>26402 - Mental Health Support Funds</b>	<b>540,493</b>	<b>540,493</b>	<b>307,479</b>	<b>422,250</b>	<b>455,472</b>	<b>(85,021)</b>	<b>(16)</b>
<b>2 - State</b>	<b>20,963,744</b>	<b>32,962,254</b>	<b>13,636,795</b>	<b>26,754,435</b>	<b>31,986,512</b>	<b>(975,742)</b>	<b>(3)</b>
<b><u>3 - Local</u></b>							
<b><u>31612 - Sobrato Family Foundation</u></b>							
21 - Evergreen Valley College		250,000	10,551			(250,000)	(100)
25 - EVC Prior Year C/O and One-time Items				193,347	239,449	239,449	
<b>31612 - Sobrato Family Foundation</b>		<b>250,000</b>	<b>10,551</b>	<b>193,347</b>	<b>239,449</b>	<b>(10,551)</b>	<b>(4)</b>
<b><u>32417 -</u></b>							
21 - Evergreen Valley College		4,999	4,999			(4,999)	(100)
<b>32417 -</b>		<b>4,999</b>	<b>4,999</b>			<b>(4,999)</b>	<b>(100)</b>

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<b><u>32426 - Excecelencia in Education</u></b>							
21 - Evergreen Valley College		12,500				(12,500)	(100)
25 - EVC Prior Year C/O and One-time Items					12,500	12,500	
<b>32426 - Excecelencia in Education</b>		<b>12,500</b>			<b>12,500</b>		
<b><u>32805 - UCSD Space Grant Consortium</u></b>							
21 - Evergreen Valley College		10,000	929			(10,000)	(100)
25 - EVC Prior Year C/O and One-time Items	10,000	10,000	8,158	10,000	9,071	(929)	(9)
<b>32805 - UCSD Space Grant Consortium</b>	<b>10,000</b>	<b>20,000</b>	<b>9,087</b>	<b>10,000</b>	<b>9,071</b>	<b>(10,929)</b>	<b>(55)</b>
<b><u>33413 - Pure Good Fndn Workforce Dev</u></b>							
25 - EVC Prior Year C/O and One-time Items	49,013	49,013		49,013	49,013		
<b>33413 - Pure Good Fndn Workforce Dev</b>	<b>49,013</b>	<b>49,013</b>		<b>49,013</b>	<b>49,013</b>		
<b><u>33414 - Growth Sector</u></b>							
21 - Evergreen Valley College		100,000	35,469			(100,000)	(100)
25 - EVC Prior Year C/O and One-time Items				80,000	64,531	64,531	
<b>33414 - Growth Sector</b>		<b>100,000</b>	<b>35,469</b>	<b>80,000</b>	<b>64,531</b>	<b>(35,469)</b>	<b>(35)</b>
<b><u>33415 - SV Com Fdn Higher Ed Anchor NW</u></b>							
21 - Evergreen Valley College		30,000				(30,000)	(100)
25 - EVC Prior Year C/O and One-time Items					30,000	30,000	
<b>33415 - SV Com Fdn Higher Ed Anchor NW</b>		<b>30,000</b>			<b>30,000</b>		
<b><u>33507 - Dorothy D. Rupe Nursing</u></b>							
21 - Evergreen Valley College	20,580	20,580	20,580	20,000	20,000	(580)	(3)
<b>33507 - Dorothy D. Rupe Nursing</b>	<b>20,580</b>	<b>20,580</b>	<b>20,580</b>	<b>20,000</b>	<b>20,000</b>	<b>(580)</b>	<b>(3)</b>
<b><u>33513 - YESS - Foster Youth</u></b>							
21 - Evergreen Valley College		11,250	9,945			(11,250)	(100)
25 - EVC Prior Year C/O and One-time Items	34	34	34		1,305	1,272	3,796
<b>33513 - YESS - Foster Youth</b>	<b>34</b>	<b>11,284</b>	<b>9,979</b>		<b>1,305</b>	<b>(9,979)</b>	<b>(88)</b>
<b><u>33514 - Burton Book Fund</u></b>							
21 - Evergreen Valley College	6,000	6,000	6,000			(6,000)	(100)
<b>33514 - Burton Book Fund</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>			<b>(6,000)</b>	<b>(100)</b>
<b><u>34403 - San Jose Promise Local -EBAY</u></b>							
25 - EVC Prior Year C/O and One-time Items	62,106	62,106		62,106	62,106		
<b>34403 - San Jose Promise Local -EBAY</b>	<b>62,106</b>	<b>62,106</b>		<b>62,106</b>	<b>62,106</b>		

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3 - Local	147,732	566,481	96,665	414,466	487,975	(78,507)	(14)
Expense	38,308,522	50,229,824	22,232,167	34,323,780	42,533,085	(7,696,739)	(15)
2 - Evergreen Valley College	(38,308,522)	(50,229,824)	(22,232,167)	(34,323,780)	(42,533,085)	7,696,739	(15)

Beginning Fund Balance, July 1st

0

0

Ending Fund Balance, June 30th

0

0

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**17 - Grants / Categoricals**  
**9 - District Services**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>1 - Federal</u></b>							
481 - Federal Revenue	919,861	2,001,985	5,900			(2,001,985)	(100)
<b>1 - Federal</b>	<b>919,861</b>	<b>2,001,985</b>	<b>5,900</b>			<b>(2,001,985)</b>	<b>(100)</b>
<b><u>2 - State</u></b>							
486 - State Revenue	5,477,407	4,627,796	961,381	3,070,895	3,459,836	(1,167,960)	(25)
<b>2 - State</b>	<b>5,477,407</b>	<b>4,627,796</b>	<b>961,381</b>	<b>3,070,895</b>	<b>3,459,836</b>	<b>(1,167,960)</b>	<b>(25)</b>
<b><u>3 - Local</u></b>							
488 - Local Revenue	235,600	320,100	313,500			(320,100)	(100)
<b>3 - Local</b>	<b>235,600</b>	<b>320,100</b>	<b>313,500</b>			<b>(320,100)</b>	<b>(100)</b>
<b>Income</b>	<b>6,632,868</b>	<b>6,949,881</b>	<b>1,280,781</b>	<b>3,070,895</b>	<b>3,459,836</b>	<b>(3,490,045)</b>	<b>(50)</b>
<b>9 - District Services</b>	<b>6,632,868</b>	<b>6,949,881</b>	<b>1,280,781</b>	<b>3,070,895</b>	<b>3,459,836</b>	<b>(3,490,045)</b>	<b>(50)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**17 - Grants / Categoricals**  
**9 - District Services**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Expense</u></b>							
<b><u>1 - Federal</u></b>							
<b><u>10506 - CARES Act HEERF II</u></b>							
95 - DS Prior Year C/O and One-time Items	417,876						
<b>10506 - CARES Act HEERF II</b>	<b>417,876</b>						
<b><u>10508 - ARPA HEERF III</u></b>							
95 - DS Prior Year C/O and One-time Items		1,500,000				(1,500,000)	(100)
<b>10508 - ARPA HEERF III</b>		<b>1,500,000</b>				<b>(1,500,000)</b>	<b>(100)</b>
<b><u>10901 - NSF Model Curric - Civil Engineering</u></b>							
98 - WorkForce Institute	47,175	47,175	16,600			(47,175)	(100)
<b>10901 - NSF Model Curric - Civil Engineering</b>	<b>47,175</b>	<b>47,175</b>	<b>16,600</b>			<b>(47,175)</b>	<b>(100)</b>
<b><u>10902 - NSF INCLUDES Alliance Yr 2</u></b>							
98 - WorkForce Institute	226,173	226,173	74,000			(226,173)	(100)
<b>10902 - NSF INCLUDES Alliance Yr 2</b>	<b>226,173</b>	<b>226,173</b>	<b>74,000</b>			<b>(226,173)</b>	<b>(100)</b>
<b><u>10903 - NSF Model Curr-Civil Eng (03-04)</u></b>							
98 - WorkForce Institute	119,094	119,094	10,600			(119,094)	(100)
<b>10903 - NSF Model Curr-Civil Eng (03-04)</b>	<b>119,094</b>	<b>119,094</b>	<b>10,600</b>			<b>(119,094)</b>	<b>(100)</b>
<b><u>10921 - NSF SRI Project Goals YR1</u></b>							
98 - WorkForce Institute	14,707	14,707	12,000			(14,707)	(100)
<b>10921 - NSF SRI Project Goals YR1</b>	<b>14,707</b>	<b>14,707</b>	<b>12,000</b>			<b>(14,707)</b>	<b>(100)</b>
<b><u>10922 - NSF-SRI Project GOALS YR2</u></b>							
98 - WorkForce Institute	94,836	94,836	15,000			(94,836)	(100)
<b>10922 - NSF-SRI Project GOALS YR2</b>	<b>94,836</b>	<b>94,836</b>	<b>15,000</b>			<b>(94,836)</b>	<b>(100)</b>
<b>1 - Federal</b>	<b>919,861</b>	<b>2,001,985</b>	<b>128,200</b>			<b>(2,001,985)</b>	<b>(100)</b>
<b><u>2 - State</u></b>							
<b><u>20400 - Student Equity &amp; Achievement</u></b>							
95 - DS Prior Year C/O and One-time Items	78,085	78,085	78,085	73,808	46,669	(31,416)	(40)
96 - District Services	75,622	101,808	28,000	101,808	101,808		
<b>20400 - Student Equity &amp; Achievement</b>	<b>153,707</b>	<b>179,894</b>	<b>106,085</b>	<b>175,617</b>	<b>148,478</b>	<b>(31,416)</b>	<b>(17)</b>
<b><u>21302 - Financial Aid Technology</u></b>							
95 - DS Prior Year C/O and One-time Items	36,486	36,486	16,000	20,486	20,897	(15,589)	(43)

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**17 - Grants / Categoricals**  
**9 - District Services**

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>21302 - Financial Aid Technology</b>	36,486	36,486	16,000	20,486	20,897	(15,589)	(43)
<b><u>21504 - Block Grant - Phys Plant 19-20</u></b>							
95 - DS Prior Year C/O and One-time Items	29,857						
<b>21504 - Block Grant - Phys Plant 19-20</b>	<b>29,857</b>						
<b><u>21506 - Block Grant -Phys Plant 21-22</u></b>							
95 - DS Prior Year C/O and One-time Items	1,055,044	113,477				(113,477)	(100)
<b>21506 - Block Grant -Phys Plant 21-22</b>	<b>1,055,044</b>	<b>113,477</b>				<b>(113,477)</b>	<b>(100)</b>
<b><u>21507 - Block Grant - Phy Plant 22-23</u></b>							
96 - District Services	1,941,634						
<b>21507 - Block Grant - Phy Plant 22-23</b>	<b>1,941,634</b>						
<b><u>21611 - Covid 19 Recovery Block Grant</u></b>							
95 - DS Prior Year C/O and One-time Items				1,007,042	1,007,042	1,007,042	
96 - District Services		1,007,042				(1,007,042)	(100)
<b>21611 - Covid 19 Recovery Block Grant</b>		<b>1,007,042</b>		<b>1,007,042</b>	<b>1,007,042</b>		
<b><u>22507 - Library Services Platform</u></b>							
99 - Districtwide	13,196	13,196	13,196		1,822	(11,374)	(86)
<b>22507 - Library Services Platform</b>	<b>13,196</b>	<b>13,196</b>	<b>13,196</b>		<b>1,822</b>	<b>(11,374)</b>	<b>(86)</b>
<b><u>22591 - Classified Prof Devlp</u></b>							
95 - DS Prior Year C/O and One-time Items	62,664	62,664		62,664	62,664		
<b>22591 - Classified Prof Devlp</b>	<b>62,664</b>	<b>62,664</b>		<b>62,664</b>	<b>62,664</b>		
<b><u>22596 - EEO Best Practices</u></b>							
95 - DS Prior Year C/O and One-time Items	208,333	208,333	78,000	130,333	167,959	(40,374)	(19)
<b>22596 - EEO Best Practices</b>	<b>208,333</b>	<b>208,333</b>	<b>78,000</b>	<b>130,333</b>	<b>167,959</b>	<b>(40,374)</b>	<b>(19)</b>
<b><u>22597 - Equal Employment Opportunity</u></b>							
95 - DS Prior Year C/O and One-time Items	129,978	129,978	33,000	235,866	208,975	78,997	61
96 - District Services	50,000	138,888		138,888	50,000	(88,888)	(64)
<b>22597 - Equal Employment Opportunity</b>	<b>179,978</b>	<b>268,866</b>	<b>33,000</b>	<b>374,754</b>	<b>258,975</b>	<b>(9,891)</b>	<b>(4)</b>
<b><u>24102 - Systemwide Tech Data Security</u></b>							
99 - Districtwide		792,000		300,000	792,000		
<b>24102 - Systemwide Tech Data Security</b>		<b>792,000</b>		<b>300,000</b>	<b>792,000</b>		
<b><u>25619 - Adult Education Block Grant</u></b>							

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**17 - Grants / Categoricals**  
**9 - District Services**

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
97 - WorkForce Institute C/O and One-time Items	53,815	89,192	92,500			(89,192)	(100)
98 - WorkForce Institute	742,693	834,647	525,000	(147,563)		(963,868)	(115)
<b>25619 - Adult Education Block Grant</b>	<b>796,508</b>	<b>923,839</b>	<b>617,500</b>	<b>(147,563)</b>		<b>(1,053,060)</b>	<b>(114)</b>
<b><u>26220 - College Specific Allocations</u></b>							
99 - Districtwide	1,000,000	1,000,000		1,000,000	1,000,000		
<b>26220 - College Specific Allocations</b>	<b>1,000,000</b>	<b>1,000,000</b>		<b>1,000,000</b>	<b>1,000,000</b>		
<b>2 - State</b>	<b>5,477,407</b>	<b>4,605,796</b>	<b>863,781</b>	<b>2,923,332</b>	<b>3,459,836</b>	<b>(1,275,181)</b>	<b>(28)</b>
<b><u>3 - Local</u></b>							
<b><u>31601 - United Way Grant</u></b>							
97 - WorkForce Institute C/O and One-time Items	79,000	79,000	67,800			(79,000)	(100)
98 - WorkForce Institute	145,000	145,000	143,600	147,563		(15,779)	(11)
<b>31601 - United Way Grant</b>	<b>224,000</b>	<b>224,000</b>	<b>211,400</b>	<b>147,563</b>		<b>(94,779)</b>	<b>(42)</b>
<b><u>31613 - Kaiser Permanente Benefits</u></b>							
98 - WorkForce Institute			18,600				
<b>31613 - Kaiser Permanente Benefits</b>			<b>18,600</b>				
<b><u>32418 - SC Cnty Office of ReEntry Svs</u></b>							
98 - WorkForce Institute		64,500	40,200			(64,500)	(100)
<b>32418 - SC Cnty Office of ReEntry Svs</b>		<b>64,500</b>	<b>40,200</b>			<b>(64,500)</b>	<b>(100)</b>
<b><u>32421 -</u></b>							
98 - WorkForce Institute		20,000				(20,000)	(100)
<b>32421 -</b>		<b>20,000</b>				<b>(20,000)</b>	<b>(100)</b>
<b><u>33406 - WFI - PG&amp;E</u></b>							
97 - WorkForce Institute C/O and One-time Items	11,600	11,600				(11,600)	(100)
<b>33406 - WFI - PG&amp;E</b>	<b>11,600</b>	<b>11,600</b>				<b>(11,600)</b>	<b>(100)</b>
<b><u>34301 - Fresh Start Grant</u></b>							
98 - WorkForce Institute			18,600				
<b>34301 - Fresh Start Grant</b>			<b>18,600</b>				
<b>3 - Local</b>	<b>235,600</b>	<b>320,100</b>	<b>288,800</b>	<b>147,563</b>		<b>(190,879)</b>	<b>(60)</b>
<b>Expense</b>	<b>6,632,868</b>	<b>6,927,881</b>	<b>1,280,781</b>	<b>3,070,895</b>	<b>3,459,836</b>	<b>(3,468,045)</b>	<b>(50)</b>
<b>9 - District Services</b>	<b>(6,632,868)</b>	<b>(6,927,881)</b>	<b>(1,280,781)</b>	<b>(3,070,895)</b>	<b>(3,459,836)</b>	<b>3,468,045</b>	<b>(50)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**17 - Grants / Categoricals**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>17 - Grants / Categoricals</b>	<b>(6,632,868)</b>	<b>(6,927,881)</b>	<b>(1,280,781)</b>	<b>(3,070,895)</b>	<b>(3,459,836)</b>	<b>3,468,045</b>	<b>(50)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>0</i>		<i>0</i>		
<i>Ending Fund Balance, June 30th</i>			<i>0</i>		<i>0</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**18 - Student Health Fees Fund**  
**1 - San Jose City College**

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
<b><u>48 - Revenue</u></b>							
486 - State Revenue	10,000	10,000		2,000		(10,000)	(100)
488 - Local Revenue	290,483	290,483	188,285	192,000	220,257	(70,226)	(24)
489 - Other Financing Sources	281,700			159,725	364,423	364,423	
<b>48 - Revenue</b>	<b>582,183</b>	<b>300,483</b>	<b>188,285</b>	<b>353,725</b>	<b>584,680</b>	<b>284,197</b>	<b>95</b>
<b>Income</b>	<b>582,183</b>	<b>300,483</b>	<b>188,285</b>	<b>353,725</b>	<b>584,680</b>	<b>284,197</b>	<b>95</b>
<b><u>Expense</u></b>							
<b><u>51 - Academic Salaries</u></b>							
512 - Noninstructional Sal., Regular Sal. Sch.	111,793	111,793	115,290	115,754	114,429	2,636	2
514 - Noninstructional Salaries, Nonreg. Sch.	32,916	32,916	83,642	78,900		(32,916)	(100)
<b>51 - Academic Salaries</b>	<b>144,709</b>	<b>144,709</b>	<b>198,932</b>	<b>194,654</b>	<b>114,429</b>	<b>(30,280)</b>	<b>(21)</b>
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch	63,279	63,279	40,473	54,718	54,718	(8,561)	(14)
523 - Noninstructional Sal., Non-reg Full-time	64,300	64,300	53,872	64,300		(64,300)	(100)
<b>52 - Classified Salaries</b>	<b>127,579</b>	<b>127,579</b>	<b>94,345</b>	<b>119,018</b>	<b>54,718</b>	<b>(72,861)</b>	<b>(57)</b>
<b><u>53 - Employee Benefits</u></b>							
531 - STRS			3,346		21,856	21,856	
532 - PERS	44,416	44,416	39,332	42,959	14,599	(29,817)	(67)
533 - OASDI/Medicare	13,393	13,393	16,945	13,041	5,845	(7,548)	(56)
534 - Health & Welfare	30,845	30,845	27,149	55,865	74,060	43,215	140
535 - State Unemployment Insurance	1,138	1,138	1,906	1,108	338	(800)	(70)
536 - Workers Compensation	2,388	2,388	4,001	2,326	2,172	(216)	(9)
<b>53 - Employee Benefits</b>	<b>92,180</b>	<b>92,180</b>	<b>92,680</b>	<b>115,299</b>	<b>118,870</b>	<b>26,690</b>	<b>29</b>
<b><u>54 - Supplies and Materials</u></b>							
543 - Non-Instructional Supplies	47,800	46,331	2,426	16,800		(46,331)	(100)
<b>54 - Supplies and Materials</b>	<b>47,800</b>	<b>46,331</b>	<b>2,426</b>	<b>16,800</b>		<b>(46,331)</b>	<b>(100)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	3,000	3,240	2,812	3,300	188,570	185,330	5,720
552 - Travel & Conference		1,229	1,229	700		(1,229)	(100)
<b>55 - Other Operating Expenses and Services</b>	<b>3,000</b>	<b>4,469</b>	<b>4,041</b>	<b>4,000</b>	<b>188,570</b>	<b>184,101</b>	<b>4,120</b>
<b>Expense</b>	<b>415,268</b>	<b>415,268</b>	<b>392,424</b>	<b>449,771</b>	<b>476,587</b>	<b>61,319</b>	<b>15</b>
<b>1 - San Jose City College</b>	<b>166,915</b>	<b>(114,785)</b>	<b>(204,139)</b>	<b>(96,046)</b>	<b>108,093</b>	<b>222,878</b>	<b>(194)</b>

Beginning Fund Balance, July 1st  
Ending Fund Balance, June 30th

96,046  
(108,093)

(108,093)  
0

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**18 - Student Health Fees Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>2 - Evergreen Valley College</b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48699 - Other State Income	5,000	5,000	4	5,000	5,000		
48876 - Health Fees	324,636	324,636	176,113	324,636	324,636		
48890 - Other Local Income	4,000	4,000	1,766	4,000	4,000		
48966 - Interfund Trans In (18 fr 17)			146,570				
<b>48 - Revenue</b>	<b>333,636</b>	<b>333,636</b>	<b>324,453</b>	<b>333,636</b>	<b>333,636</b>		
<b>Income</b>	<b>333,636</b>	<b>333,636</b>	<b>324,453</b>	<b>333,636</b>	<b>333,636</b>		
<b><u>Expense</u></b>							
<b><u>51 - Academic Salaries</u></b>							
51211 - Other Contract Salaries - Unit	114,664	114,664	108,618	57,332	57,332	(57,332)	(50)
51400 - Hrly Cert Sal-Non Teach	49,314	49,314	60,803	49,314	49,314		
<b>51 - Academic Salaries</b>	<b>163,978</b>	<b>163,978</b>	<b>169,421</b>	<b>106,646</b>	<b>106,646</b>	<b>(57,332)</b>	<b>(35)</b>
<b><u>52 - Classified Salaries</u></b>							
52110 - Reg, Other Than Instruction - Un	67,822	67,822	66,482	67,822	67,822		
52111 - Regular, Professional Growth			428				
52310 - Hrly, Other Than Instruction	25,760	25,760	8,327	25,760	25,760		
<b>52 - Classified Salaries</b>	<b>93,582</b>	<b>93,582</b>	<b>75,237</b>	<b>93,582</b>	<b>93,582</b>		
<b><u>53 - Employee Benefits</u></b>							
53110 - STRS	2,269	2,269	(662)	2,269	2,269		
53120 - STRS Non-Instructional	21,901	21,901	20,746	21,901	21,901		
53220 - PERS Reg Classified	17,206	17,206	16,975	17,091	18,095	889	5
53320 - OASDI-Classified/Non-Instr Cert.	9,644	9,644	8,046	8,812	8,812	(832)	(9)
53420 - H & W - Non-Instruction	38,768	38,768	36,343	40,807	40,809	2,041	5
53520 - Unemployment Insurance - Non-Instruction	1,351	1,351	1,595	979	416	(935)	(69)
53610 - Workers Comp - Instruction			830				
53620 - Workers Comp - Non-Instruction	3,603	3,603	2,508	2,821	2,721	(882)	(24)
<b>53 - Employee Benefits</b>	<b>94,742</b>	<b>94,742</b>	<b>86,382</b>	<b>94,680</b>	<b>95,023</b>	<b>281</b>	<b>0</b>
<b><u>54 - Supplies and Materials</u></b>							
54300 - Supplies - Non Instruction	7,823	7,820		7,823	7,823	3	0
54301 - Food & Food Serv - Non-Instr		100		100	100		
54310 - Software Non Instruction Over \$200		200		200	200		
<b>54 - Supplies and Materials</b>	<b>7,823</b>	<b>8,120</b>		<b>8,123</b>	<b>8,123</b>	<b>3</b>	<b>0</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**18 - Student Health Fees Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
55100 - Personal Services		8,175		8,175	8,175	0	0
55130 - License Renewal Non-Instr		410		410	410		
55200 - Conference	10,000			10,000	10,000	10,000	
55220 - Memberships		150		150	150		
55230 - Mileage Expense		100		100	100		
55550 - Garbage		600		600	600		
55711 - Advertising		3,830		4,000	4,000	170	4
55810 - Postage		100		100	100		
55820 - Undistributed Funded Programs	368,886	364,886		215,461	405,515	40,629	11
<b>55 - Other Operating Expenses and Services</b>	<b>378,886</b>	<b>378,251</b>		<b>238,996</b>	<b>429,050</b>	<b>50,800</b>	<b>13</b>
<b><u>56 - Capital Outlay</u></b>							
56411 - Equipment - (\$200 Through \$4,999)		338				(338)	(100)
<b>56 - Capital Outlay</b>		<b>338</b>				<b>(338)</b>	<b>(100)</b>
<b>Expense</b>	<b>739,011</b>	<b>739,011</b>	<b>331,040</b>	<b>542,027</b>	<b>732,424</b>	<b>(6,587)</b>	<b>(1)</b>
<b>2 - Evergreen Valley College</b>	<b>(405,375)</b>	<b>(405,375)</b>	<b>(6,587)</b>	<b>(208,391)</b>	<b>(398,788)</b>	<b>6,587</b>	<b>(2)</b>
<b>18 - Student Health Fees Fund</b>	<b>(405,375)</b>	<b>(405,375)</b>	<b>(6,587)</b>	<b>(208,391)</b>	<b>(398,788)</b>	<b>6,587</b>	<b>(2)</b>
<i>Beginning Fund Balance, July 1st</i>			405,375		398,788		
<i>Ending Fund Balance, June, 30th</i>			398,788		0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

19 - East San Jose Fund

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	1,250,000	1,550,000				(1,550,000)	(100)
489 - Other Financing Sources			1,591,178	1,250,000	1,250,000	1,250,000	
<b>48 - Revenue</b>	<b>1,250,000</b>	<b>1,550,000</b>	<b>1,591,178</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>(300,000)</b>	<b>(19)</b>
<b>Income</b>	<b>1,250,000</b>	<b>1,550,000</b>	<b>1,591,178</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>(300,000)</b>	<b>(19)</b>
<b><u>Expense</u></b>							
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch					128,482	128,482	
<b>52 - Classified Salaries</b>					<b>128,482</b>	<b>128,482</b>	
<b><u>53 - Employee Benefits</u></b>							
532 - PERS					34,279	34,279	
533 - OASDI/Medicare					9,829	9,829	
534 - Health & Welfare					37,034	37,034	
535 - State Unemployment Insurance					257	257	
536 - Workers Compensation					1,650	1,650	
<b>53 - Employee Benefits</b>					<b>83,049</b>	<b>83,049</b>	
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services		41,000	40,754			(41,000)	(100)
558 - Other Services	1,250,000	1,209,000		1,250,000	1,250,000	41,000	3
<b>55 - Other Operating Expenses and Services</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>40,754</b>	<b>1,250,000</b>	<b>1,250,000</b>		
<b>Expense</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>40,754</b>	<b>1,250,000</b>	<b>1,461,531</b>	<b>211,531</b>	<b>17</b>
<b>19 - East San Jose Fund</b>		<b>300,000</b>	<b>1,550,424</b>		<b>(211,531)</b>	<b>(511,531)</b>	<b>(171)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>1,550,424</i>		<i>1,550,424</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>1,550,424</i>		<i>1,338,893</i>		



# CAPITAL/BOND PROJECT FUNDS



SAN JOSÉ · EVERGREEN  
Community College District



## CAPITAL/BOND PROJECT FUNDS

In November 2010, the voters demonstrated their continued support for the District by approving an additional local general obligation bond authorization known as Measure G - 2010. This measure granted the District an authorization of \$268 million in funding.

Furthermore, in November 2016, the voters once again showed their generosity and commitment to the District by passing another measure, referred to as Measure X. This measure provided an additional funding authorization of \$748 million.

Both of these local general obligation bond programs are governed by Proposition 39, which mandates a 55% voter approval threshold for passage. Additionally, Proposition 39 requires the establishment of a citizens' bond oversight committee. This committee is responsible for conducting reviews as described by law and providing annual reports to the Board of Trustees. The committee ensures transparency and accountability in the use of the bond funds.

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

Fund 40 (Measure X-2016 Series C) are tax-exempt bonds, which were successfully sold in March 2023, raising a total of \$200 million. Since the completion of the bond sale, the District has disbursed a total of over \$52 million within a span of three months.

Fund 41 (Measure X-2016 Series C-1) consists of newly issued taxable bonds in March 2023, with a total value of \$38 million. Currently, the only expenditure incurred is the cost of issuance, which amounts to \$140,000. The majority of the remaining funds are being held in reserve as a contingency for future use.

Fund 42 has been established to monitor expenditures associated with the Measure G-2010 Series B bond program. This series represents the final phase of Measure G-2010 and is referred to as the endowment fund. It is primarily utilized for IT technology and small capital repairs related projects. The fund will reach full maturity in 2024.

Fund 46 has been created to track expenditures linked to the taxable bonds of Measure Series A-1. As of the end of FY 2023-24, it is estimated that the remaining balance in this fund will be \$36 million.

Fund 47 represents the tax-exempt bonds of Measure X Series B. It is expected that the entire fund will be fully expended by the end of FY 2023-24.

Fund 49 is comprised of taxable bonds known as Measure Series B-1. By the conclusion of FY 2023-24, the projected remaining balance in this fund is estimated to be \$190 million.

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**36 - Capital Projects Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	3,679,640	3,890,264	3,890,264	3,662,304	4,040,441	150,177	4
489 - Other Financing Sources		3,000,000	3,000,000			(3,000,000)	(100)
<b>48 - Revenue</b>	<b>3,679,640</b>	<b>6,890,264</b>	<b>6,890,264</b>	<b>3,662,304</b>	<b>4,040,441</b>	<b>(2,849,823)</b>	<b>(41)</b>
<b>Income</b>	<b>3,679,640</b>	<b>6,890,264</b>	<b>6,890,264</b>	<b>3,662,304</b>	<b>4,040,441</b>	<b>(2,849,823)</b>	<b>(41)</b>
<b><u>Expense</u></b>							
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch	128,745	50,827	50,827	135,621	128,839	78,012	153
523 - Noninstructional Sal., Non-reg Full-time	72,493	250	250			(250)	(100)
<b>52 - Classified Salaries</b>	<b>201,238</b>	<b>51,077</b>	<b>51,077</b>	<b>135,621</b>	<b>128,839</b>	<b>77,762</b>	<b>152</b>
<b><u>53 - Employee Benefits</u></b>							
532 - PERS	32,663	12,858	12,858	34,177	34,374	21,516	167
533 - OASDI/Medicare	82,220	3,894	3,894	10,217	9,699	5,805	149
534 - Health & Welfare	47,087	18,831	18,831	47,323	48,529	29,698	158
535 - State Unemployment Insurance	836	332	332	881	258	(74)	(22)
536 - Workers Compensation	1,756	697	697	1,850	1,655	958	137
<b>53 - Employee Benefits</b>	<b>164,562</b>	<b>36,611</b>	<b>36,611</b>	<b>94,448</b>	<b>94,515</b>	<b>57,904</b>	<b>158</b>
<b><u>54 - Supplies and Materials</u></b>							
543 - Non-Instructional Supplies	110,000			84,200	84,200	84,200	
<b>54 - Supplies and Materials</b>	<b>110,000</b>			<b>84,200</b>	<b>84,200</b>	<b>84,200</b>	
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	220,000	355,863	355,863	454,406	454,406	98,543	28
556 - Rents, Leases & Repairs	271,430	171,043	171,043	464,930	464,930	293,887	172
557 - Adv/Legal Fees/Audits/Elections	265,000	27,520	27,520	265,000	265,000	237,480	863
<b>55 - Other Operating Expenses and Services</b>	<b>756,430</b>	<b>554,426</b>	<b>554,426</b>	<b>1,184,336</b>	<b>1,184,336</b>	<b>629,910</b>	<b>114</b>
<b><u>56 - Capital Outlay</u></b>							
561 - Sites & Site Improvement	600,000	459,074	459,074	414,865	414,865	(44,209)	(10)
562 - Buildings & Building Improvement		64,134	64,134	17,800	17,800	(46,334)	(72)
564 - Equipment	145,000	138,083	138,083	419,470	419,470	281,387	204
<b>56 - Capital Outlay</b>	<b>745,000</b>	<b>661,291</b>	<b>661,291</b>	<b>852,135</b>	<b>852,135</b>	<b>190,844</b>	<b>29</b>
<b><u>57 - Other Outgo</u></b>							
579 - Contingency & Discount Factor	1,475,000			1,165,000	1,165,000	1,165,000	
<b>57 - Other Outgo</b>	<b>1,475,000</b>			<b>1,165,000</b>	<b>1,165,000</b>	<b>1,165,000</b>	

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**36 - Capital Projects Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Expense</b>	<b>3,452,230</b>	<b>1,303,406</b>	<b>1,303,406</b>	<b>3,515,740</b>	<b>3,509,025</b>	<b>2,205,619</b>	<b>169</b>
<b>36 - Capital Projects Fund</b>	<b>227,410</b>	<b>5,586,858</b>	<b>5,586,858</b>	<b>146,564</b>	<b>531,416</b>	<b>(5,055,442)</b>	<b>(90)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>11,424,841</i>		<i>17,011,699</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>17,011,699</i>		<i>17,543,115</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**40 - GO Bond Fund Meas X Series C**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
<b>9 - District Services</b>							
488 & 489 - Local Revenue and Other Financing Sources			201,687,545	900,000	1,000,000	1,000,000	
<b>9 - District Services</b>			<b>201,687,545</b>	<b>900,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	
<b>Income</b>			<b>201,687,545</b>	<b>900,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	
<b>Expense</b>							
<b>1 - San Jose City College</b>							
31114 - Demolition of Jaguar Gym Locker Rooms, Auxiliary Structures and Site Improvements	2,000				384	384	
31122 - Group II Equipment - \$200,000/yr for 10 years	509,028	428,226		428,226	100,000	(328,226)	(77)
31129 - New Maint & Operations Bldg	3,073,586	1,292,832	292,832	1,191,818	1,619,784	326,952	25
31130 - Theater Access & Entrance Impr	1,631,866	301,723	45,176	301,723	181,723	(120,000)	(40)
31132 - New CTE Building	28,997,687	71,430,978	5,628,092	72,827,770	47,000,000	(24,430,978)	(34)
31133 - New Swing Space Project	76,291	7,824		398,592		(7,824)	(100)
31150 - ADA Improvements	110,000	782,774		170,483	2,000,000	1,217,226	156
31161 - Child Development Center-Phase I	3,856,909	270,760	12,788	270,760	197,972	(72,788)	(27)
31162 - Student Center Expansion	2,690,576	223,841		531,665	1,005,429	781,588	349
31165 - Jaguar Multicultural Center	15,588,883	20,000		669,954	13,850,552	13,830,552	69,153
31166 - Track & Field Renovation	717,664	60,000		360,000	342,167	282,167	470
31167 - Central Plant Renovation	14,124,612	94,899	20,333	528,077	153,228	58,329	61
31170 - SJCC Elevator Modernization	2,902,788	3,242,631	89,860	2,430,631	3,924,133	681,502	21
31171 - Central Plant Boiler Replacement	350,000						
31173 - Mens Locker Room Demolition		700,000	68,388	500,000	631,612	(68,388)	(10)
31174 - Demolition of Old Boiler Equipment		161,000	22,450	161,000	138,568	(22,432)	(14)
31199 - Campus Contingency	19,178,709						
31304 - Small Capital Repairs	1,961,970						
31309 - SJCC Vehicles	74,013						
31310 - Door Hardware Upgrades	4,030,000						
31702 - IT Infrastructure Improvements	1,508,364						
31703 - Technology Upgrades	741,636	385,327		500,972		(385,327)	(100)
<b>1 - San Jose City College</b>	<b>102,126,582</b>	<b>79,402,816</b>	<b>6,179,919</b>	<b>81,271,671</b>	<b>71,145,551</b>	<b>(8,257,265)</b>	<b>(10)</b>
<b>2 - Evergreen Valley College</b>							
32132 - Student Services Center	8,865,195	43,636,575	17,429,492	36,462,254	18,385,116	(25,251,458)	(58)
32134 - Language Arts Building		14,431,368	10,182,491	8,213,268	4,164,603	(10,266,765)	(71)
32150 - Hold for Measure X	198,690			198,690			
32153 - Sequoia Upgrades/Nursing Add	18,528,356	25,869,361	5,953,752	23,572,464	18,167,160	(7,702,200)	(30)
32156 - General Education Building	4,504,357	24,938,405	10,305,749	21,375,980	15,000,000	(9,938,405)	(40)
32157 - Student Activities Center	441,129			135,217			
32159 - Campus Way Finding/Ground Light		32,701			32,701		
32161 - North Fire Lane/ADA	253,599				54,329	54,329	

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**40 - GO Bond Fund Meas X Series C**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
32165 - Math,Sci,Social Sci Canopy		85,373		85,373	164,125	78,752	92
32166 - Entry Road and Parking Lot		1,463,963	725,761	1,014,086	548,784	(915,179)	(63)
32167 - Campus-wide FFE				154,841			
32168 - Campus-wide Signage MasterPlan		657,171		97,596	620,466	(36,705)	(6)
32169 - EVC-Central Plant Renovation	162,000	120,194		120,194	50,000	(70,194)	(58)
32299 - Campus Contingency	14,006,836						
32307 - Small Capital Repairs	200,000	114,545		114,545	193,501	78,956	69
32702 - IT Infrastrucutre Improvements	2,750,029						
32703 - Technology Upgrades				40,056			
<b>2 - Evergreen Valley College</b>	<b>49,910,193</b>	<b>111,349,655</b>	<b>44,597,246</b>	<b>91,584,565</b>	<b>57,380,786</b>	<b>(53,968,869)</b>	<b>(48)</b>
<b><u>9 - District Services</u></b>							
39301 - New District Services Building	100,000	867,963	172,556	367,963	695,407	(172,556)	(20)
39307 - Vehicle Replacement	301,341						
39313 - ADA Transition Plan Assessment	148,268						
39315 - District Wide Elevator Assessm	294,452						
39399 - District/Districtwide Contingency	9,791,017						
39625 - SJCC Land Acquisition	6,101,176						
39629 - District Warehouse&Operations Facilities	400,000	2,247,077	168,242	1,847,077	2,078,835	(168,242)	(7)
39699 - Program Contingency	11,600,000						
39706 - Technology/Security	50,076,999	110,872		460,872		(110,872)	(100)
39707 - DS Printing & Digital Imaging	183,557						
39709 - DS Network Storage/Servers	750,000						
39712 - DW Security-Key Sys Upgrade		131,665			141,557	9,892	8
39713 - DW Building Managment Sys	488,401				3,875	3,875	
39715 - DW Physical Security		2,903,410	667,884	2,246,418	10,212,409	7,308,999	252
39905 - Management and related costs	1,341,655	2,606,541	194,837	3,018,833	2,333,151	(273,391)	(10)
39999 - Election/Legal/EIR/DO Labor and Related	4,386,359	380,000	380,000		3,647,745	3,267,745	860
<b>9 - District Services</b>	<b>85,963,225</b>	<b>9,247,529</b>	<b>1,583,519</b>	<b>7,941,163</b>	<b>19,112,978</b>	<b>9,865,450</b>	<b>107</b>
<b>Expense</b>	<b>238,000,000</b>	<b>200,000,000</b>	<b>52,360,684</b>	<b>180,797,398</b>	<b>147,639,316</b>	<b>(52,360,684)</b>	<b>(26)</b>
<b>40 - GO Bond Fund Meas X Series C</b>	<b>(238,000,000)</b>	<b>(200,000,000)</b>	<b>149,326,861</b>	<b>(179,897,398)</b>	<b>(146,639,316)</b>	<b>53,360,684</b>	<b>(27)</b>
<i>Beginning Fund Balance, July 1st</i>			0		149,326,861		
<i>Ending Fund Balance, June, 30th</i>			149,326,861		2,687,545		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**41 - GO Bond Fund Meas X Series C-1**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>9 - District Services</u></b>							
488 & 489 - Local Revenue and Other Financing Sources			38,348,162	300,000	300,000	300,000	
<b>9 - District Services</b>			<b>38,348,162</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	
<b>Income</b>			<b>38,348,162</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	
<b><u>Expense</u></b>							
<b><u>1 - San Jose City College</u></b>							
31199 - Campus Contingency		8,234,492		8,234,492	8,234,492		
<b>1 - San Jose City College</b>		<b>8,234,492</b>		<b>8,234,492</b>	<b>8,234,492</b>		
<b><u>2 - Evergreen Valley College</u></b>							
32299 - Campus Contingency		8,234,492		8,234,492	8,234,492		
<b>2 - Evergreen Valley College</b>		<b>8,234,492</b>		<b>8,234,492</b>	<b>8,234,492</b>		
<b><u>9 - District Services</u></b>							
39399 - District/Districtwide Contingency		4,841,017		4,841,017	4,841,017		
39631 - EVC Student Housing Complex		15,000,000		15,000,000	15,000,000		
39699 - Program Contingency		1,550,000		1,550,000	1,550,000		
39999 - Election/Legal/EIR/DO Labor and Related		140,000	140,000			(140,000)	(100)
<b>9 - District Services</b>		<b>21,531,017</b>	<b>140,000</b>	<b>21,391,017</b>	<b>21,391,017</b>	<b>(140,000)</b>	<b>(1)</b>
<b>Expense</b>		<b>38,000,000</b>	<b>140,000</b>	<b>37,860,000</b>	<b>37,860,000</b>	<b>(140,000)</b>	<b>(0)</b>
<b>41 - GO Bond Fund Meas X Series C-1</b>		<b>(38,000,000)</b>	<b>38,208,162</b>	<b>(37,560,000)</b>	<b>(37,560,000)</b>	<b>440,000</b>	<b>(1)</b>
<i>Beginning Fund Balance, July 1st</i>			0		38,208,162		
<i>Ending Fund Balance, June, 30th</i>			38,208,162		648,162		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

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

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>9 - District Services</u></b>							
488 - Local Revenue	500	500	(75,118)	500	500		
<b>9 - District Services</b>	<b>500</b>	<b>500</b>	<b>(75,118)</b>	<b>500</b>	<b>500</b>		
<b>Income</b>	<b>500</b>	<b>500</b>	<b>(75,118)</b>	<b>500</b>	<b>500</b>		
<b><u>Expense</u></b>							
<b><u>1 - San Jose City College</u></b>							
31313 - Small Cap Repairs - Fac Upgrds	5,468,543	5,468,543		5,468,543	5,468,543		
31705 - IT and Tech Equipment	5,468,543	5,468,543		5,468,543	5,468,543		
<b>1 - San Jose City College</b>	<b>10,937,086</b>	<b>10,937,086</b>		<b>10,937,086</b>	<b>10,937,086</b>		
<b><u>2 - Evergreen Valley College</u></b>							
32299 - Campus Contingency		325,000			325,000		
32318 - Small Cap Repairs - Fac Upgrd	5,468,541	3,937,082		5,468,541	3,937,082		
32705 - IT and Tech Equipment	5,468,541	6,675,000		5,468,541	6,675,000		
<b>2 - Evergreen Valley College</b>	<b>10,937,082</b>	<b>10,937,082</b>		<b>10,937,082</b>	<b>10,937,082</b>		
<b><u>9 - District Services</u></b>							
39999 - Election/Legal/EIR/DO Labor and Related	20,548	20,548	17,589	13,682		(20,548)	(100)
<b>9 - District Services</b>	<b>20,548</b>	<b>20,548</b>	<b>17,589</b>	<b>13,682</b>		<b>(20,548)</b>	<b>(100)</b>
<b>Expense</b>	<b>21,894,716</b>	<b>21,894,716</b>	<b>17,589</b>	<b>21,887,850</b>	<b>21,874,168</b>	<b>(20,548)</b>	<b>(0)</b>
<b>42 - General Obligation Bond Fund Measure G 2010 - Ser B</b>	<b>(21,894,216)</b>	<b>(21,894,216)</b>	<b>(92,708)</b>	<b>(21,887,350)</b>	<b>(21,873,668)</b>	<b>20,548</b>	<b>(0)</b>
<i>Beginning Fund Balance, July 1st</i>			22,674,508		22,581,800		
<i>Ending Fund Balance, June, 30th</i>			22,581,800		708,132		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

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

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>9 - District Services</u></b>							
488 - Local Revenue	200,000	200,000	914,317	200,000	500,000	300,000	150
<b>9 - District Services</b>	<b>200,000</b>	<b>200,000</b>	<b>914,317</b>	<b>200,000</b>	<b>500,000</b>	<b>300,000</b>	<b>150</b>
<b>Income</b>	<b>200,000</b>	<b>200,000</b>	<b>914,317</b>	<b>200,000</b>	<b>500,000</b>	<b>300,000</b>	<b>150</b>
<b><u>Expense</u></b>							
<b><u>1 - San Jose City College</u></b>							
31129 - New Maint & Operations Bldg			41,023				
31132 - New CTE Building		14,984,986	370,103	14,984,986	14,984,986		
31166 - Track & Field Renovation			15,759				
31170 - SJCC Elevator Modernization			35,217				
31309 - SJCC Vehicles		74,013		74,013	59,873	(14,139)	(19)
31702 - IT Infrastructure Improvements		200,000	162	200,000		(200,000)	(100)
<b>1 - San Jose City College</b>		<b>15,258,999</b>	<b>462,264</b>	<b>15,258,999</b>	<b>15,044,860</b>	<b>(214,139)</b>	<b>(1)</b>
<b><u>2 - Evergreen Valley College</u></b>							
32132 - Student Services Center	1,450,000	10,937,082	460,888	10,937,082	10,937,082		
32134 - Language Arts Building			101,110				
32145 - Gullo/Student Srvcs Renovation			9,367				
32153 - Sequoia Upgrades/Nursing Add	11,750,000		61,660				
32155 - Cedro Renovation&W.Campus ADA			2,342				
32156 - General Education Building	21,120,059	10,000,000	100,665	10,000,000	10,000,000		
32161 - North Fire Lane/ADA			2,181				
32165 - Math,Sci,Social Sci Canopy			3,278				
32166 - Entry Road and Parking Lot			2,537				
<b>2 - Evergreen Valley College</b>	<b>34,320,059</b>	<b>20,937,082</b>	<b>744,028</b>	<b>20,937,082</b>	<b>20,937,082</b>		
<b><u>9 - District Services</u></b>							
39307 - Vehicle Replacement		163,082	163,082	163,082		(163,082)	(100)
39315 - District Wide Elevator Assessm			(52,545)				
39625 - SJCC Land Acquisition	406,840	406,840	412,491	67,807		(406,840)	(100)
39630 - East San Jose Expansion			1,350				
39706 - Technology/Security	3,705,599	1,075,087	856,452	231,335	469,419	(605,668)	(56)
39714 - Data Center Acquisition & Impl	505,364	972,831	948,332	38,334		(972,831)	(100)
39905 - Management and related costs	358,646	247,939	139,895	108,044		(247,939)	(100)
39999 - Election/Legal/EIR/DO Labor and Related	366,775	146,204	(884,742)	146,204		(146,204)	(100)
<b>9 - District Services</b>	<b>5,343,225</b>	<b>3,011,983</b>	<b>1,584,315</b>	<b>754,806</b>	<b>469,419</b>	<b>(2,542,564)</b>	<b>(84)</b>
<b>Expense</b>	<b>39,663,283</b>	<b>39,208,064</b>	<b>2,790,607</b>	<b>36,950,887</b>	<b>36,451,360</b>	<b>(2,756,703)</b>	<b>(7)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

46 - GO Bond Fund Meas X Series A-1

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
46 - GO Bond Fund Meas X Series A-1	(39,463,283)	(39,008,064)	(1,876,289)	(36,750,887)	(35,951,360)	3,056,703	(8)
<i>Beginning Fund Balance, July 1st</i>			38,878,704		37,002,415		
<i>Ending Fund Balance, June, 30th</i>			37,002,415		1,051,055		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**47 - GO Bond Fund Meas X Series B**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>9 - District Services</u></b>							
488 - Local Revenue	500,000	500,000	1,163,888	20,000	200,000	(300,000)	(60)
<b>9 - District Services</b>	<b>500,000</b>	<b>500,000</b>	<b>1,163,888</b>	<b>20,000</b>	<b>200,000</b>	<b>(300,000)</b>	<b>(60)</b>
<b>Income</b>	<b>500,000</b>	<b>500,000</b>	<b>1,163,888</b>	<b>20,000</b>	<b>200,000</b>	<b>(300,000)</b>	<b>(60)</b>
<b><u>Expense</u></b>							
<b><u>1 - San Jose City College</u></b>							
31114 - Demolition of Jaguar Gym Locker Rooms, Auxiliary Structures and Site Improvements			14,459	2,000			
31122 - Group II Equipment - \$200,000/yr for 10 years	189,412	225,212	60,453	203,034	193,293	(31,919)	(14)
31129 - New Maint & Operations Bldg	1,829,469	2,737,454	2,400,005	779,854	700,000	(2,037,454)	(74)
31130 - Theater Access & Entrance Impr	1,891,747	550,090	553,544	8,772	8,772	(541,318)	(98)
31132 - New CTE Building	2,934,471	7,996,714	8,496,570	479,871	707,532	(7,289,183)	(91)
31133 - New Swing Space Project	507,538	15,178	(165,655)	21,116		(15,178)	(100)
31135 - Hold for Measure G-2010	865		64	865			
31150 - ADA Improvements	367,492	205,000	15,563	205,000	400,000	195,000	95
31156 - Dream Center			27				
31161 - Child Dvlpmnt Center-Phase I	292,770	7,000	248	7,000	7,000		
31162 - Student Center Expansion	531,665	116,812	117,095	82,090		(116,812)	(100)
31163 - Softball Field Renovation			2,084				
31165 - Jaguar Multicultural Center	861,036	10,000	2	10,000	10,000		
31166 - Track & Field Renovation	3,757,163	3,985,896	3,980,496	654,823	95,635	(3,890,261)	(98)
31167 - Central Plant Renovation	2,173,501	1,705,493	1,697,883	146,754	112,641	(1,592,852)	(93)
31169 - SJCC CEQA Compliance Consult			(438,611)				
31170 - SJCC Elevator Modernization	2,951,977	1,181,240	1,060,662	301,845	660,458	(520,782)	(44)
31171 - Central Plant Boiler Replaceme	361,453	161,738	29,716	133,080	33,551	(128,187)	(79)
31173 - Mens Locker Room Demolition		78,000	31,467	78,000	46,800	(31,200)	(40)
31199 - Campus Contingency	408,959						
31304 - Small Capital Repairs	83,314						
31310 - Door Hardware Upgrades	898,910	447,296	457,820	89,829		(447,296)	(100)
31324 - Restroom Fixtures & Plumbing Updates	23,244	12,693	13,069	13,665		(12,693)	(100)
31702 - IT Infrastructure Improvements	33,529						
31703 - Technology Upgrades	234,991	399,529	142,027	349,085	164,304	(235,225)	(59)
<b>1 - San Jose City College</b>	<b>20,333,506</b>	<b>19,835,344</b>	<b>18,468,988</b>	<b>3,566,685</b>	<b>3,139,985</b>	<b>(16,695,359)</b>	<b>(84)</b>
<b><u>2 - Evergreen Valley College</u></b>							
32132 - Student Services Center	24,175,515	27,430,779	26,319,042	1,995,101	1,436,031	(25,994,748)	(95)
32134 - Language Arts Building	12,149,899	15,937,517	16,169,501	741,802	318,476	(15,619,041)	(98)
32138 - Gymnasium & Kinesiology	181,668	13,253	19,178	17,668		(13,253)	(100)
32145 - Gullo/Student Svcs Renovation			2,328				
32146 - MS3 Exterior Stair Lighting	212						

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**47 - GO Bond Fund Meas X Series B**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
32151 - Campus Environmental Control	30						
32153 - Sequoia Upgrades/Nursing Add	1,891,269	8,091,327	6,806,284	1,983,253	1,977,294	(6,114,033)	(76)
32155 - Cedro Renovation&W.Campus ADA	256,636	57,583	62,953	119,052		(57,583)	(100)
32156 - General Education Building	16,870,156	10,968,781	11,004,770	680,164	563,553	(10,405,228)	(95)
32157 - Student Activities Center	301,468		1,078	1,000			
32159 - Campus Way Finding/Ground Ligh	579,264	346,563	(61,452)	491,485	418,276	71,713	21
32161 - North Fire Lane/ADA	340,330	250,762	213,519	65,262		(250,762)	(100)
32164 - EVC CEQA Compliance Consulting			(385,663)				
32165 - Math,Sci,Social Sci Canopy	182,997	97,624	23,427	78,752		(97,624)	(100)
32166 - Entry Road and Parking Lot	2,766,413	1,150,301	1,172,863	689,129	75,609	(1,074,691)	(93)
32167 - Campus-wide FFE	154,841		521				
32168 - Campus-wide Signage MasterPlan	1,284,289	627,118	338,602	377,906	330,080	(297,038)	(47)
32169 - EVC-Central Plant Renovation	54,668	129,806	44,050	93,818	56,506	(73,301)	(56)
32307 - Small Capital Repairs	212,381	141,684	61,931	110,756	23,120	(118,564)	(84)
32602 - Group II Equipment - \$200,000/year for 10 years	143,710	10,000	1,680	8,430		(10,000)	(100)
32703 - Technology Upgrades	148,268	108,212	108,212			(108,212)	(100)
<b>2 - Evergreen Valley College</b>	<b>61,694,013</b>	<b>65,361,309</b>	<b>61,902,821</b>	<b>7,453,578</b>	<b>5,198,944</b>	<b>(60,162,365)</b>	<b>(92)</b>
<b>9 - District Services</b>							
31150 - ADA Improvements			3,687				
39301 - New District Services Building	2,984,060	3,112,081	3,136,243	744,897	63,053	(3,049,028)	(98)
39303 - District Services Furn & Equip	454,692	454,692	444,815	292,704		(454,692)	(100)
39313 - ADA Transition Plan Assessment	298,896	190,828	184,176	28,943	5,722	(185,106)	(97)
39314 - DO Elevator Upgrade	188,491	3,657	5,186			(3,657)	(100)
39315 - District Wide Elevator Assessm	374,652		(22,564)				
39629 - District Warehouse&Operations Facilities	100,000	312,351	232,431	186,126	90,218	(222,133)	(71)
39706 - Technology/Security	779,205	650,038	596,933	46,584	64,982	(585,056)	(90)
39708 - DS Computer Replacement	6,271						
39710 - DS Network Monitoring Appl's	50,000						
39711 - Security Assess&Dsgn Consult	24,533						
39712 - DW Security-Key Sys Upgrade	398,225	199,783	146,607	188,082	111,523	(88,260)	(44)
39713 - DW Building Managment Sys	32,995	3,875		3,875		(3,875)	(100)
39715 - DW Physical Security		159,940	159,940	159,940		(159,940)	(100)
39905 - Management and related costs	3,194,245	920,327	(452,493)	127,586		(920,327)	(100)
39999 - Election/Legal/EIR/DO Labor and Related	2,277,618	3,096,122	(37,565)	2,271,702	851,067	(2,245,055)	(73)
<b>9 - District Services</b>	<b>11,163,884</b>	<b>9,103,694</b>	<b>4,397,396</b>	<b>4,050,438</b>	<b>1,186,565</b>	<b>(7,917,129)</b>	<b>(87)</b>
<b>Expense</b>	<b>93,191,404</b>	<b>94,300,348</b>	<b>84,769,205</b>	<b>15,070,701</b>	<b>9,525,494</b>	<b>(84,774,854)</b>	<b>(90)</b>
<b>47 - GO Bond Fund Meas X Series B</b>	<b>(92,691,404)</b>	<b>(93,800,348)</b>	<b>(83,605,317)</b>	<b>(15,050,701)</b>	<b>(9,325,494)</b>	<b>84,474,854</b>	<b>(90)</b>

Beginning Fund Balance, July 1st

93,531,061

9,925,744

Ending Fund Balance, June, 30th

9,925,744

600,250

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

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

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>9 - District Services</u></b>							
488 - Local Revenue	1,000,000	1,000,000	4,636,915	1,500,000	1,500,000	500,000	50
<b>9 - District Services</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>4,636,915</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>500,000</b>	<b>50</b>
<b>Income</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>4,636,915</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>500,000</b>	<b>50</b>
<b><u>Expense</u></b>							
<b><u>1 - San Jose City College</u></b>							
31114 - Demolition of Jaguar Gym Locker Rooms, Auxiliary Structures and Site Improvements		2,000				(2,000)	(100)
31122 - Group II Equipment - \$200,000/yr for 10 years		45,003			346,322	301,319	670
31129 - New Maint & Operations Bldg		874,676		874,676		(874,676)	(100)
31130 - Theater Access & Entrance Impr		2,671,800		2,671,800	2,746,624	74,824	3
31132 - New CTE Building	122,427,155	59,946,635	9,115,883	49,151,625	69,483,213	9,536,578	16
31133 - New Swing Space Project		560,826		156,352	576,060	15,234	3
31135 - Hold for Measure G-2010		865			865		
31150 - ADA Improvements		3,739,718		4,352,009	2,308,350	(1,431,368)	(38)
31161 - Child Dvlpmnt Center-Phase I		14,624,972	163	14,624,972	14,684,809	59,837	0
31162 - Student Center Expansion		2,881,588		2,594,721	2,100,000	(781,588)	(27)
31165 - Jaguar Multicultural Center		16,419,919		15,769,965	2,589,368	(13,830,552)	(84)
31166 - Track & Field Renovation		428,931			200,000	(228,931)	(53)
31167 - Central Plant Renovation		637,896		178,970	500,000	(137,896)	(22)
31170 - SJCC Elevator Modernization		1,430,895		2,249,293	139,542	(1,291,353)	(90)
31171 - Central Plant Boiler Replaceme		549,715		549,715	649,244	99,529	18
31173 - Mens Locker Room Demolition		2,328,772		2,528,772	2,328,772		
31199 - Campus Contingency		11,353,177		11,353,177	11,353,177		
31304 - Small Capital Repairs		1,884,284		1,884,284	1,884,284		
31309 - SJCC Vehicles					14,139	14,139	
31310 - Door Hardware Upgrades	100,000	331,614		291,224	331,614	0	0
31324 - Restroom Fixtures & Plumbing Updates		10,551			10,551		
31702 - IT Infrastructure Improvements		1,333,529		1,333,529	1,533,529	200,000	15
31703 - Technology Upgrades		200,135			681,118	480,983	240
<b>1 - San Jose City College</b>	<b>122,527,155</b>	<b>122,257,500</b>	<b>9,116,046</b>	<b>110,565,084</b>	<b>114,461,581</b>	<b>(7,795,919)</b>	<b>(6)</b>
<b><u>2 - Evergreen Valley College</u></b>							
32132 - Student Services Center	50,640,070	5,426,344		3,599,867	13,436,243	8,009,899	148
32134 - Language Arts Building	17,770,486	205,242		312,321	205,242		
32138 - Gymnasium & Kinesiology					3,935	3,935	
32153 - Sequoia Upgrades/Nursing Add		1,884,197		1,539,180	3,132,609	1,248,412	66
32155 - Cedro Renovation&W.Campus ADA		2,328			2,328		
32156 - General Education Building	5,949,972	2,537,357		2,537,357	1,892,228	(645,130)	(25)
32157 - Student Activities Center		477,412		606,381	477,412		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

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

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
32166 - Entry Road and Parking Lot				732,578	150,000	150,000	
32168 - Campus-wide Signage MasterPlan				559,575			
32169 - EVC-Central Plant Renovation	33,332				100,000	100,000	
32299 - Campus Contingency		976,501		3,272,344	976,501		
32307 - Small Capital Repairs		6,152		6,152		(6,152)	(100)
32602 - Group II Equipment - \$200,000/year for 10 years		133,710		133,710	142,140	8,430	6
32702 - IT Infrastrucutre Improvements		2,750,029		2,750,029	2,750,029		
32703 - Technology Upgrades		40,056	1,503		40,056		
<b>2 - Evergreen Valley College</b>	<b>74,393,860</b>	<b>14,439,328</b>	<b>1,503</b>	<b>16,049,495</b>	<b>23,308,722</b>	<b>8,869,394</b>	<b>61</b>
<b><u>9 - District Services</u></b>							
39301 - New District Services Building		1,221,478		905,318	371,108	(850,369)	(70)
39303 - District Services Furn & Equip					13,732	13,732	
39307 - Vehicle Replacement		807,363		807,363	807,363		
39313 - ADA Transition Plan Assessment		256,336		272,496	259,783	3,447	1
39314 - DO Elevator Upgrade		184,834		184,834	184,834		
39625 - SJCC Land Acquisition		6,067,273		6,067,273	6,101,176	33,903	1
39629 - District Warehouse&Operations Facilities		19,939,014		20,339,014	19,932,099	(6,915)	(0)
39630 - East San Jose Expansion		5,000,000		5,000,000	4,998,650	(1,350)	(0)
39706 - Technology/Security		12,998,148		12,688,148	12,866,747	(131,401)	(1)
39707 - DS Printing & Digital Imaging		183,557		183,557	183,557		
39708 - DS Computer Replacement		6,271		6,271	6,271		
39709 - DS Network Storage/Servers		750,000	8,953	750,000	741,047	(8,953)	(1)
39710 - DS Network Monitoring Appl's		50,000		50,000	50,000		
39711 - Security Assess&Dsgn Consult		24,533		24,533	24,533		
39712 - DW Security-Key Sys Upgrade		66,777		198,442		(66,777)	(100)
39714 - Data Center Acquisition & Impl		428,696	66,400	428,696	400,630	(28,066)	(7)
39715 - DW Physical Security		7,969,762		8,626,754		(7,969,762)	(100)
39905 - Management and related costs	357,904	3,423,446		3,011,154	3,773,815	350,369	10
39999 - Election/Legal/EIR/DO Labor and Related	357,904	4,687,390	(3,413)	4,690,802	2,286,567	(2,400,823)	(51)
<b>9 - District Services</b>	<b>715,809</b>	<b>64,064,878</b>	<b>71,940</b>	<b>64,234,657</b>	<b>53,001,913</b>	<b>(11,062,964)</b>	<b>(17)</b>
<b>Expense</b>	<b>197,636,824</b>	<b>200,761,706</b>	<b>9,189,489</b>	<b>190,849,236</b>	<b>190,772,217</b>	<b>(9,989,489)</b>	<b>(5)</b>
<b>49 - GO Bond Fund Meas X Series B-1</b>	<b>(196,636,824)</b>	<b>(199,761,706)</b>	<b>(4,552,575)</b>	<b>(189,349,236)</b>	<b>(189,272,217)</b>	<b>10,489,489</b>	<b>(5)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>198,145,973</i>		<i>193,593,398</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>193,593,398</i>		<i>4,321,181</i>		



# INTERNAL SERVICE FUND



SAN JOSÉ · EVERGREEN  
Community College District



## INTERNAL SERVICE FUND

The Self-Insurance Fund 61 is established to cover the expenses related to dental and vision benefits for both active employees and retirees of the District. In the case of active employees, the fund receives monthly reimbursements from other funds as payroll transactions are posted to the general ledger. Retirees, on the other hand, reimburse the fund on a quarterly basis for their benefits. The Self-Insurance Fund ensures the availability of funds to meet the healthcare needs of employees and retirees.

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**61 - Self-Insurance Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	1,500,000	1,300,816	1,300,816	1,500,000	1,500,000	199,185	15
<b>48 - Revenue</b>	<b>1,500,000</b>	<b>1,300,816</b>	<b>1,300,816</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>199,185</b>	<b>15</b>
<b>Income</b>	<b>1,500,000</b>	<b>1,300,816</b>	<b>1,300,816</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>199,185</b>	<b>15</b>
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
554 - Insurance	1,500,000	1,300,816	1,300,816	1,500,000	1,500,000	199,185	15
<b>55 - Other Operating Expenses and Services</b>	<b>1,500,000</b>	<b>1,300,816</b>	<b>1,300,816</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>199,185</b>	<b>15</b>
<b>Expense</b>	<b>1,500,000</b>	<b>1,300,816</b>	<b>1,300,816</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>199,185</b>	<b>15</b>

**61 - Self-Insurance Fund**

*Beginning Fund Balance, July 1st*  
*Ending Fund Balance, June, 30th*

0  
0

0  
0



# FIDUCIARY FUNDS



SAN JOSÉ · EVERGREEN  
Community College District



## FIDUCIARY FUNDS

ASG Fund 71 and Student Representation Fee Fund 72

The ASG Fund, associated with the Associated Student Government, serves as the representative voice on issues impacting the entire student body at both campuses. In FY 2023-2024, the ASG Fund is projected to have an ending fund balance of \$243,787, which is expected to grow due to the \$2 Student Representation Fee (STRP). Assembly Bill 1504, signed into law in October 2019, mandates that California Community Colleges collect a student representation fee of \$2 per semester. As a result, all students who initially register for classes on or after January 1, 2020, are assessed the \$2 Student Representation Fee. The estimated disbursement amount for the Student Representation Fee is over \$35,000 for each campus.

The Financial Aid Fund 48 is responsible for tracking the District's disbursements related to financial aid. As disbursements are made, the fund is reimbursed by the Federal and State governments. For FY 2023-2024, the campuses project a total disbursement of \$13.3 million for students attending San Jose City College and \$15.7 million for students attending Evergreen Valley College. The programs associated with this fund include Pell grants, SEOG (Supplemental Educational Opportunity Grant), and Direct Loans at the federal level, as well as Cal Grants at the state level.

The Scholarship Fund 96 monitors the disbursements made for student scholarships. In the FY 2023-2024 Adopted Budget, it is expected that \$270,000 will be awarded to students attending San José City College, while \$194,000 will be awarded to students attending Evergreen Valley College.

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

71 - ASG

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>1 - San Jose City College</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	70,000	70,000	91,539	80,000	75,155	5,155	7
<b>48 - Revenue</b>	<b>70,000</b>	<b>70,000</b>	<b>91,539</b>	<b>80,000</b>	<b>75,155</b>	<b>5,155</b>	<b>7</b>
<b>Income</b>	<b>70,000</b>	<b>70,000</b>	<b>91,539</b>	<b>80,000</b>	<b>75,155</b>	<b>5,155</b>	<b>7</b>
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
558 - Other Services	229,620	229,620	99,830	110,000	229,620		
<b>55 - Other Operating Expenses and Services</b>	<b>229,620</b>	<b>229,620</b>	<b>99,830</b>	<b>110,000</b>	<b>229,620</b>		
<b><u>57 - Other Outgo</u></b>							
576 - Other Payments to/for Students			(646)				
<b>57 - Other Outgo</b>			<b>(646)</b>				
<b>Expense</b>	<b>229,620</b>	<b>229,620</b>	<b>99,184</b>	<b>110,000</b>	<b>229,620</b>		
<b>1 - San Jose City College</b>	<b>(159,620)</b>	<b>(159,620)</b>	<b>(7,646)</b>	<b>(30,000)</b>	<b>(154,465)</b>	<b>5,155</b>	<b>(3)</b>
<b>71 - ASG</b>	<b>(159,620)</b>	<b>(159,620)</b>	<b>(7,646)</b>	<b>(30,000)</b>	<b>(154,465)</b>	<b>5,155</b>	<b>(3)</b>
<i>Beginning Fund Balance, July 1st</i>			302,811		295,165		
<i>Ending Fund Balance, June, 30th</i>			295,165		140,700		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

71 - ASG

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>2 - Evergreen Valley College</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	70,200	70,200	58,755	84,000	76,200	6,000	9
<b>48 - Revenue</b>	<b>70,200</b>	<b>70,200</b>	<b>58,755</b>	<b>84,000</b>	<b>76,200</b>	<b>6,000</b>	<b>9</b>
<b>Income</b>	<b>70,200</b>	<b>70,200</b>	<b>58,755</b>	<b>84,000</b>	<b>76,200</b>	<b>6,000</b>	<b>9</b>
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
558 - Other Services	168,200	168,200	138,789	180,000	152,600	(15,600)	(9)
<b>55 - Other Operating Expenses and Services</b>	<b>168,200</b>	<b>168,200</b>	<b>138,789</b>	<b>180,000</b>	<b>152,600</b>	<b>(15,600)</b>	<b>(9)</b>
<b><u>57 - Other Outgo</u></b>							
575 - Student Financial Aid			600				
<b>57 - Other Outgo</b>			<b>600</b>				
<b>Expense</b>	<b>168,200</b>	<b>168,200</b>	<b>139,389</b>	<b>180,000</b>	<b>152,600</b>	<b>(15,600)</b>	<b>(9)</b>
<b>2 - Evergreen Valley College</b>	<b>(98,000)</b>	<b>(98,000)</b>	<b>(80,634)</b>	<b>(96,000)</b>	<b>(76,400)</b>	<b>21,600</b>	<b>(22)</b>
<b>71 - ASG</b>	<b>(98,000)</b>	<b>(98,000)</b>	<b>(80,634)</b>	<b>(96,000)</b>	<b>(76,400)</b>	<b>21,600</b>	<b>(22)</b>
<i>Beginning Fund Balance, July 1st</i>			260,121		179,487		
<i>Ending Fund Balance, June, 30th</i>			179,487		103,087		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**72 - Student Representation Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>1 - San Jose City College</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	12,585	41,333	33,004	35,000	35,000	(6,333)	(15)
<b>48 - Revenue</b>	<b>12,585</b>	<b>41,333</b>	<b>33,004</b>	<b>35,000</b>	<b>35,000</b>	<b>(6,333)</b>	<b>(15)</b>
<b>Income</b>	<b>12,585</b>	<b>41,333</b>	<b>33,004</b>	<b>35,000</b>	<b>35,000</b>	<b>(6,333)</b>	<b>(15)</b>
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
558 - Other Services	12,585	41,333	33,004	35,000	35,000	(6,333)	(15)
<b>55 - Other Operating Expenses and Services</b>	<b>12,585</b>	<b>41,333</b>	<b>33,004</b>	<b>35,000</b>	<b>35,000</b>	<b>(6,333)</b>	<b>(15)</b>
<b>Expense</b>	<b>12,585</b>	<b>41,333</b>	<b>33,004</b>	<b>35,000</b>	<b>35,000</b>	<b>(6,333)</b>	<b>(15)</b>
<b>1 - San Jose City College</b>							
<b><u>2 - Evergreen Valley College</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	18,876	45,402	35,262	37,000	37,000	(8,402)	(19)
<b>48 - Revenue</b>	<b>18,876</b>	<b>45,402</b>	<b>35,262</b>	<b>37,000</b>	<b>37,000</b>	<b>(8,402)</b>	<b>(19)</b>
<b>Income</b>	<b>18,876</b>	<b>45,402</b>	<b>35,262</b>	<b>37,000</b>	<b>37,000</b>	<b>(8,402)</b>	<b>(19)</b>
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
558 - Other Services	18,876	45,402	35,262	37,000	37,000	(8,402)	(19)
<b>55 - Other Operating Expenses and Services</b>	<b>18,876</b>	<b>45,402</b>	<b>35,262</b>	<b>37,000</b>	<b>37,000</b>	<b>(8,402)</b>	<b>(19)</b>
<b>Expense</b>	<b>18,876</b>	<b>45,402</b>	<b>35,262</b>	<b>37,000</b>	<b>37,000</b>	<b>(8,402)</b>	<b>(19)</b>
<b>2 - Evergreen Valley College</b>							
<b>72 - Student Representation Fund</b>							
Beginning Fund Balance, July 1st			0		0		
Ending Fund Balance, June 30th			0		0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**48 - Student Financial Assistance Fund**  
**1 - San Jose City College**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>481 - Federal Revenue</u></b>							
10501 - Pell	8,903,000	8,903,000	6,992,447	9,803,000	8,903,660	660	0
10502 - SEOG	360,000	360,000	363,000	454,400	385,257	25,257	7
10503 - Direct Loan	700,000	700,000	417,551	700,000	500,000	(200,000)	(29)
10508 - ARPA HEERF III	396,614	396,614	396,614			(396,614)	(100)
<b>481 - Federal Revenue</b>	<b>10,359,614</b>	<b>10,359,614</b>	<b>8,169,612</b>	<b>10,957,400</b>	<b>9,788,917</b>	<b>(570,697)</b>	<b>(6)</b>
<b><u>486 - State Revenue</u></b>							
22001 - Cal Grant	1,250,000	1,250,000	811,325	1,262,000	797,771	(452,229)	(36)
22008 - Immed Action-Emrgncy Fin Assis	861,148	861,148				(861,148)	(100)
22011 - Emergency Financial Aid		861,148	857,500	864,648	861,148		
22012 - Emergency F.A. Supplement		130,717	130,717	230,717		(130,717)	(100)
22013 - Chafee Grant					100,000	100,000	
<b>486 - State Revenue</b>	<b>2,111,148</b>	<b>3,103,013</b>	<b>1,799,542</b>	<b>2,357,365</b>	<b>1,758,919</b>	<b>(1,344,094)</b>	<b>(43)</b>
<b><u>489 - Other Financing Sources</u></b>							
10201 - Federal Work Study	36,000	36,000				(36,000)	(100)
10502 - SEOG					87,564	87,564	
10506 - CARES Act HEERF II	1,500	1,500				(1,500)	(100)
<b>489 - Other Financing Sources</b>	<b>37,500</b>	<b>37,500</b>			<b>87,564</b>	<b>50,064</b>	<b>134</b>
<b>Income</b>	<b>12,508,262</b>	<b>13,500,127</b>	<b>9,969,154</b>	<b>13,314,765</b>	<b>11,635,400</b>	<b>(1,864,727)</b>	<b>(14)</b>
<b><u>Expense</u></b>							
<b><u>521 - Noninstructional Sal., Reg Full-time Sch</u></b>							
10501 - Pell	10,340	10,340	9,385	10,340	11,000	660	6
10502 - SEOG	17,143	17,143	17,143	17,143	8,756	(8,387)	(49)
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>27,483</b>	<b>27,483</b>	<b>26,528</b>	<b>27,483</b>	<b>19,756</b>	<b>(7,727)</b>	<b>(28)</b>
<b><u>558 - Other Services</u></b>							
10201 - Federal Work Study	36,000	36,000				(36,000)	(100)
10506 - CARES Act HEERF II	1,500						
<b>558 - Other Services</b>	<b>37,500</b>	<b>36,000</b>				<b>(36,000)</b>	<b>(100)</b>
<b><u>575 - Student Financial Aid</u></b>							
10501 - Pell	8,892,660	8,892,660	6,983,062	9,792,660	8,892,660		
10502 - SEOG	342,857	342,857	345,857	437,257	464,065	121,208	35
10503 - Direct Loan	700,000	700,000	417,551	700,000	500,000	(200,000)	(29)
10506 - CARES Act HEERF II		1,500				(1,500)	(100)

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**48 - Student Financial Assistance Fund**  
**1 - San Jose City College**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
10508 - ARPA HEERF III	396,614	396,614	396,614			(396,614)	(100)
22001 - Cal Grant	1,250,000	1,250,000	811,325	1,262,000	797,771	(452,229)	(36)
22008 - Immed Action-Emrgncy Fin Assis	861,148	861,148				(861,148)	(100)
22011 - Emergency Financial Aid		861,148	857,500	864,648	861,148		
22012 - Emergency F.A. Supplement		130,717	130,717	230,717		(130,717)	(100)
22013 - Chafee Grant					100,000	100,000	
<b>575 - Student Financial Aid</b>	<b>12,443,279</b>	<b>13,436,644</b>	<b>9,942,626</b>	<b>13,287,282</b>	<b>11,615,643</b>	<b>(1,821,000)</b>	<b>(14)</b>
<b>Expense</b>	<b>12,508,262</b>	<b>13,500,127</b>	<b>9,969,154</b>	<b>13,314,765</b>	<b>11,635,400</b>	<b>(1,864,727)</b>	<b>(14)</b>

**1 - San Jose City College**

*Beginning Fund Balance, July 1st*  
*Ending Fund Balance, June, 30th*

*0*  
*0*

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**48 - Student Financial Assistance Fund**  
**2 - Evergreen Valley College**

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>Income</u></b>							
<b><u>481 - Federal Revenue</u></b>							
10501 - Pell	12,544,000	12,544,000	8,846,195	12,544,000	12,544,000		
10502 - SEOG	350,257	350,257	350,257	350,257	350,257		
10503 - Direct Loan	834,000	834,000	270,588	834,000	834,000		
10508 - ARPA HEERF III	397,353	225,128	225,128			(225,128)	(100)
<b>481 - Federal Revenue</b>	<b>14,125,610</b>	<b>13,953,385</b>	<b>9,692,168</b>	<b>13,728,257</b>	<b>13,728,257</b>	<b>(225,128)</b>	<b>(2)</b>
<b><u>486 - State Revenue</u></b>							
22001 - Cal Grant	942,477	942,477	1,556,859	942,477	942,477		
22011 - Emergency Financial Aid	861,148	861,148	859,398	861,148	862,897	1,750	0
22012 - Emergency F.A. Supplement		130,717	104,426	20,000	26,291	(104,426)	(80)
22013 - Chafee Grant				71,750	71,750	71,750	
<b>486 - State Revenue</b>	<b>1,803,625</b>	<b>1,934,342</b>	<b>2,520,683</b>	<b>1,895,375</b>	<b>1,903,415</b>	<b>(30,927)</b>	<b>(2)</b>
<b><u>489 - Other Financing Sources</u></b>							
10502 - SEOG	87,564	87,564	67,618	87,564	87,564		
<b>489 - Other Financing Sources</b>	<b>87,564</b>	<b>87,564</b>	<b>67,618</b>	<b>87,564</b>	<b>87,564</b>		
<b>Income</b>	<b>16,016,799</b>	<b>15,975,291</b>	<b>12,280,469</b>	<b>15,711,196</b>	<b>15,719,236</b>	<b>(256,055)</b>	<b>(2)</b>
<b><u>Expense</u></b>							
<b><u>521 - Noninstructional Sal., Reg Full-time Sch</u></b>							
10501 - Pell	15,620	15,620	11,700	15,620	15,620		
10502 - SEOG	8,756	8,756		8,756	8,756		
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>24,376</b>	<b>24,376</b>	<b>11,700</b>	<b>24,376</b>	<b>24,376</b>		
<b><u>575 - Student Financial Aid</u></b>							
10501 - Pell	12,528,380	12,528,380	8,834,495	12,528,380	12,528,380		
10502 - SEOG	429,065	429,065	417,875	429,065	429,065		
10503 - Direct Loan	834,000	834,000	270,588	834,000	834,000		
10508 - ARPA HEERF III	397,353	225,128	225,128			(225,128)	(100)
22001 - Cal Grant	942,477	942,477	1,556,859	942,477	942,477		
22011 - Emergency Financial Aid	861,148	861,148	859,398	861,148	862,897	1,750	0
22012 - Emergency F.A. Supplement		130,717	104,426	20,000	26,291	(104,426)	(80)
22013 - Chafee Grant				71,750	71,750	71,750	
<b>575 - Student Financial Aid</b>	<b>15,992,422</b>	<b>15,950,914</b>	<b>12,268,769</b>	<b>15,686,819</b>	<b>15,694,860</b>	<b>(256,055)</b>	<b>(2)</b>
<b>Expense</b>	<b>16,016,799</b>	<b>15,975,291</b>	<b>12,280,469</b>	<b>15,711,196</b>	<b>15,719,236</b>	<b>(256,055)</b>	<b>(2)</b>
<b>2 - Evergreen Valley College</b>							
<i>Beginning Fund Balance, July 1st</i>				0	0		85
<i>Ending Fund Balance, June, 30th</i>				0	0		

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## FY 2023-2024 Adopted Budget General Revenue and Expenditure Activity

96 - Scholarships and Loan Agency  
1 - San Jose City College

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
32409 - Internal Scholarship Foundation	100,000	100,000	94,339	100,000	100,000		
32410 - Internal Scholarship ASB	20,000	20,000	15,750	20,000	20,000		
32411 - External Scholarship	150,000	150,000	158,911	150,000	150,000		
<b>48 - Revenue</b>	<b>270,000</b>	<b>270,000</b>	<b>269,000</b>	<b>270,000</b>	<b>270,000</b>		
<b>Income</b>	<b>270,000</b>	<b>270,000</b>	<b>269,000</b>	<b>270,000</b>	<b>270,000</b>		
<b><u>Expense</u></b>							
<b><u>57 - Other Outgo</u></b>							
32409 - Internal Scholarship Foundation	100,000	100,000	94,339	100,000	100,000		
32410 - Internal Scholarship ASB	20,000	20,000	15,750	20,000	20,000		
32411 - External Scholarship	150,000	150,000	158,911	150,000	150,000		
<b>57 - Other Outgo</b>	<b>270,000</b>	<b>270,000</b>	<b>269,000</b>	<b>270,000</b>	<b>270,000</b>		
<b>Expense</b>	<b>270,000</b>	<b>270,000</b>	<b>269,000</b>	<b>270,000</b>	<b>270,000</b>		
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June, 30th</i>			0		0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**96 - Scholarships and Loan Agency**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>2 - Evergreen Valley College</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
32409 - Internal Scholarship Foundation	32,000	32,000	54,475	50,000	50,000	18,000	56
32410 - Internal Scholarship ASB	24,000	24,000	10,350	24,000	24,000		
32411 - External Scholarship	110,000	110,000	173,936	120,000	123,427	13,427	12
<b>48 - Revenue</b>	<b>166,000</b>	<b>166,000</b>	<b>238,761</b>	<b>194,000</b>	<b>197,427</b>	<b>31,427</b>	<b>19</b>
<b>Income</b>	<b>166,000</b>	<b>166,000</b>	<b>238,761</b>	<b>194,000</b>	<b>197,427</b>	<b>31,427</b>	<b>19</b>
<b><u>Expense</u></b>							
<b><u>57 - Other Outgo</u></b>							
32409 - Internal Scholarship Foundation	32,000	32,000	54,475	50,000	50,000	18,000	56
32410 - Internal Scholarship ASB	24,000	24,000	10,350	24,000	24,000		
32411 - External Scholarship	110,000	110,000	173,936	120,000	123,427	13,427	12
<b>57 - Other Outgo</b>	<b>166,000</b>	<b>166,000</b>	<b>238,761</b>	<b>194,000</b>	<b>197,427</b>	<b>31,427</b>	<b>19</b>
<b>Expense</b>	<b>166,000</b>	<b>166,000</b>	<b>238,761</b>	<b>194,000</b>	<b>197,427</b>	<b>31,427</b>	<b>19</b>
<b><u>2 - Evergreen Valley College</u></b>							
<b>96 - Scholarships and Loan Agency</b>							
<i>Beginning Fund Balance, July 1st</i>				0	0		
<i>Ending Fund Balance, June, 30th</i>				0	0		



# OPEB-RELATED FUNDS



SAN JOSÉ · EVERGREEN  
Community College District



## OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The OPEB Trust Fund 75 was established following the sale of OPEB Bonds to finance the Actuarial Valuation of Post-retirement Employee Benefits, estimated at \$47,719,500 as of June 30, 2007. The District closed the OPEB Bond on May 14, 2009, with a fixed expense rate of 4.62% and a swap rate of 4.239% at the end of the third year. In May 2012, the District refinanced the OPEB bonds, securing an "all-in interest" rate of 5.239% for a 15-year term.

The budget allocated for "Other Operating Expenditures and Services" in FY 2023-2024 includes fees related to the Benefit Trust as the Discretionary Trustee for asset and fiduciary management, investment policy development, and services provided by Keenan as the Program Coordinator for the District. Annual earnings of the Trust Fund fluctuate based on market conditions. Please find below the 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: \$2,491,283  
 FY 2023-2024\*: \$3,064,974

(\*estimated, \*\*pending)

The Retiree Benefit Fund 81 was established to record land lease payments from the Evergreen Marketplace II Retail Development and to accumulate resources to offset the long-term retiree medical benefit liability. Following the sale of OPEB Bonds and the establishment of the Trust Fund, this fund received a transfer from OPEB Trust Fund 75 to cover retiree medical benefits. The anticipated amount for FY 2023-2024 is expected to be \$3,024,151. Fund 81 is also utilized to contribute to the debt service payments for the OPEB Bonds from the accumulated fund balance.

The Long-Term OPEB Debt Fund 85 is responsible for servicing the debt owed to the OPEB bondholders. Starting in FY 2012-2013, the Unrestricted General Fund 10 made significant transfers to this fund to support the ongoing debt service. On March 13, 2012, the Board of Trustees authorized the remarketing of the OPEB bonds, resulting in a decrease in the anticipated debt service obligation from the Unrestricted General Fund 10. The debt service obligation from the Unrestricted General Fund 10 is projected to increase significantly in the coming years.

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**75 - Trust Fund OPEB**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48861 - Dividend	1,935,792	1,935,792	1,594,087	1,935,792	1,833,199	(102,593)	(5)
48863 - Realized Gain/(Losses)	107,123	107,123	98,850	107,123	113,677	6,554	6
48864 - Unrealized Apprec (Deprec)	1,927,892	1,927,892	798,346	1,207,085	1,118,098	(809,794)	(42)
<b>48 - Revenue</b>	<b>3,970,807</b>	<b>3,970,807</b>	<b>2,491,283</b>	<b>3,250,000</b>	<b>3,064,974</b>	<b>(905,833)</b>	<b>(23)</b>
<b>Income</b>	<b>3,970,807</b>	<b>3,970,807</b>	<b>2,491,283</b>	<b>3,250,000</b>	<b>3,064,974</b>	<b>(905,833)</b>	<b>(23)</b>
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
55831 - Bank Charges	257,142	257,142	196,410	206,558	225,871	(31,271)	(12)
<b>55 - Other Operating Expenses and Services</b>	<b>257,142</b>	<b>257,142</b>	<b>196,410</b>	<b>206,558</b>	<b>225,871</b>	<b>(31,271)</b>	<b>(12)</b>
<b><u>57 - Other Outgo</u></b>							
57319 - Interfund Trans Out (75 to 81)	3,897,588	3,897,588	2,629,697	2,996,896	3,024,151	(873,437)	(22)
<b>57 - Other Outgo</b>	<b>3,897,588</b>	<b>3,897,588</b>	<b>2,629,697</b>	<b>2,996,896</b>	<b>3,024,151</b>	<b>(873,437)</b>	<b>(22)</b>
<b>Expense</b>	<b>4,154,730</b>	<b>4,154,730</b>	<b>2,826,107</b>	<b>3,203,454</b>	<b>3,250,022</b>	<b>(904,708)</b>	<b>(22)</b>
<b>75 - Trust Fund OPEB</b>	<b>(183,923)</b>	<b>(183,923)</b>	<b>(334,824)</b>	<b>46,546</b>	<b>(185,048)</b>	<b>(1,125)</b>	<b>1</b>
<i>Beginning Fund Balance, July 1st</i>			38,216,648		37,881,824		
<i>Ending Fund Balance, June, 30th</i>			37,881,824		37,696,776		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

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

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48853 - Retail Center Lease Revenue	593,782	593,782	593,782	593,782	593,782		
48993 - Interfund Transfers In (to 81 from 75)	3,897,588	3,897,588	2,629,697	2,996,896	3,024,152	(873,436)	(22)
<b>48 - Revenue</b>	<b>4,491,370</b>	<b>4,491,370</b>	<b>3,223,480</b>	<b>3,590,678</b>	<b>3,617,934</b>	<b>(873,436)</b>	<b>(19)</b>
<b>Income</b>	<b>4,491,370</b>	<b>4,491,370</b>	<b>3,223,480</b>	<b>3,590,678</b>	<b>3,617,934</b>	<b>(873,436)</b>	<b>(19)</b>
<b><u>Expense</u></b>							
<b><u>53 - Employee Benefits</u></b>							
53710 - Retiree Benefit - Inst	3,897,588	3,897,588	2,629,697	2,996,896	3,024,152	(873,436)	(22)
<b>53 - Employee Benefits</b>	<b>3,897,588</b>	<b>3,897,588</b>	<b>2,629,697</b>	<b>2,996,896</b>	<b>3,024,152</b>	<b>(873,436)</b>	<b>(22)</b>
<b><u>57 - Other Outgo</u></b>							
57326 - Interfund Trans Out (81 to 85)	593,782	593,782	593,782	593,782	593,782		
<b>57 - Other Outgo</b>	<b>593,782</b>	<b>593,782</b>	<b>593,782</b>	<b>593,782</b>	<b>593,782</b>		
<b>Expense</b>	<b>4,491,370</b>	<b>4,491,370</b>	<b>3,223,480</b>	<b>3,590,678</b>	<b>3,617,934</b>	<b>(873,436)</b>	<b>(19)</b>
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June, 30th</i>			0		0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**85 - L/T Debt - OPEB**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48970 - Interfund Trans In (85 fr 81)	593,782	593,782	593,782	593,782	593,782		
48994 - Interfund Transfers In (to 85 from 10)	2,065,704	2,065,704	5,874,552	2,151,748	2,151,748	86,044	4
<b>48 - Revenue</b>	<b>2,659,486</b>	<b>2,659,486</b>	<b>6,468,334</b>	<b>2,745,530</b>	<b>2,745,530</b>	<b>86,044</b>	<b>3</b>
<b>Income</b>	<b>2,659,486</b>	<b>2,659,486</b>	<b>6,468,334</b>	<b>2,745,530</b>	<b>2,745,530</b>	<b>86,044</b>	<b>3</b>
<b><u>Expense</u></b>							
<b><u>57 - Other Outgo</u></b>							
57120 - Bond Interest Charges	2,659,486	2,659,486	2,968,334	2,745,530	2,745,530	86,044	3
<b>57 - Other Outgo</b>	<b>2,659,486</b>	<b>2,659,486</b>	<b>2,968,334</b>	<b>2,745,530</b>	<b>2,745,530</b>	<b>86,044</b>	<b>3</b>
<b>Expense</b>	<b>2,659,486</b>	<b>2,659,486</b>	<b>2,968,334</b>	<b>2,745,530</b>	<b>2,745,530</b>	<b>86,044</b>	<b>3</b>
<b>85 - L/T Debt - OPEB</b>			<b>3,500,000</b>				
<i>Beginning Fund Balance, July 1st</i>			<i>0</i>		<i>3,500,000</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>3,500,000</i>		<i>3,500,000</i>		



# LONG-TERM DEBT FUNDS



SAN JOSÉ · EVERGREEN  
Community College District



## LONG-TERM DEBT FUNDS

The Long-Term Debt Funds monitor the debt-service obligations related to the Measure I, Measure G-2004, Measure G-2010, and Measure X general obligation bonds. Revenues are generated from interest earnings and real property tax assessments and are dedicated solely to retiring the debt associated with these bonds.

Currently, the estimated bond measure end years are as follows: F83, associated with Measure I, is projected to end in 2022; F84, associated with Measure G-2004, is projected to end in 2032; F86, associated with Measure G-2010, is projected to end in 2041; and F87, associated with Measure X (which is not fully issued), is projected to end after 2045.

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

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

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48672 - Secured Homeowners Exempt	80,504	80,504	77,487	83,321	80,199	(305)	(0)
48811 - Secured Property Tax Revenues	20,813,537	20,813,537	22,158,056	20,625,703	18,451,673	(2,361,864)	(11)
48812 - Supplemental Secured Prop. Tax	540,234	540,234	782,693	559,142	810,088	269,854	50
48813 - Unsecured Roll Property Taxes	792,000	792,000	983,305	900,962	863,000	71,000	9
48860 - Interest	53,000	53,000	258,308	71,202	147,000	94,000	177
48862 - Other Investment Income			242,486				
<b>48 - Revenue</b>	<b>22,279,275</b>	<b>22,279,275</b>	<b>24,502,335</b>	<b>22,240,331</b>	<b>20,351,960</b>	<b>(1,927,315)</b>	<b>(9)</b>
<b>Income</b>	<b>22,279,275</b>	<b>22,279,275</b>	<b>24,502,335</b>	<b>22,240,331</b>	<b>20,351,960</b>	<b>(1,927,315)</b>	<b>(9)</b>
<b><u>Expense</u></b>							
<b><u>57 - Other Outgo</u></b>							
57110 - Bond Redemption	18,740,000	18,740,000	18,740,000	19,455,000	19,455,000	715,000	4
57120 - Bond Interest Charges	4,281,344	4,281,344	4,281,344	3,437,850	3,437,850	(843,494)	(20)
57130 - Other Payment	9,500	9,500	6,815	10,000	10,600	1,100	12
<b>57 - Other Outgo</b>	<b>23,030,844</b>	<b>23,030,844</b>	<b>23,028,159</b>	<b>22,902,850</b>	<b>22,903,450</b>	<b>(127,394)</b>	<b>(1)</b>
<b>Expense</b>	<b>23,030,844</b>	<b>23,030,844</b>	<b>23,028,159</b>	<b>22,902,850</b>	<b>22,903,450</b>	<b>(127,394)</b>	<b>(1)</b>
<b>84 - L/T Debt - G.O. Bond Fd - Meas G 2004</b>	<b>(751,569)</b>	<b>(751,569)</b>	<b>1,474,176</b>	<b>(662,520)</b>	<b>(2,551,490)</b>	<b>(1,799,921)</b>	<b>239</b>
<i>Beginning Fund Balance, July 1st</i>			<i>22,138,367</i>		<i>23,612,543</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>23,612,543</i>		<i>21,061,053</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

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

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48672 - Secured Homeowners Exempt	48,740	48,740	44,842	50,446	46,411	(2,329)	(5)
48811 - Secured Property Tax Revenues	10,788,809	10,788,809	11,503,643	11,805,903	10,690,360	(98,449)	(1)
48812 - Supplemental Secured Prop. Tax	322,698	322,698	457,821	333,992	473,845	151,147	47
48813 - Unsecured Roll Property Taxes	478,000	478,000	584,912	540,903	499,000	21,000	4
48860 - Interest	22,000	22,000	103,668	29,431	62,000	40,000	182
48862 - Other Investment Income			15,004				
<b>48 - Revenue</b>	<b>11,660,247</b>	<b>11,660,247</b>	<b>12,709,891</b>	<b>12,760,676</b>	<b>11,771,617</b>	<b>111,370</b>	<b>1</b>
<b>Income</b>	<b>11,660,247</b>	<b>11,660,247</b>	<b>12,709,891</b>	<b>12,760,676</b>	<b>11,771,617</b>	<b>111,370</b>	<b>1</b>
<b><u>Expense</u></b>							
<b><u>57 - Other Outgo</u></b>							
57110 - Bond Redemption	5,200,000	5,200,000	5,200,000	5,775,000	5,775,000	575,000	11
57120 - Bond Interest Charges	6,681,731	6,681,731	6,681,731	6,522,867	6,522,867	(158,864)	(2)
57130 - Other Payment	9,500	9,500	6,033	10,000	8,000	(1,500)	(16)
<b>57 - Other Outgo</b>	<b>11,891,231</b>	<b>11,891,231</b>	<b>11,887,764</b>	<b>12,307,867</b>	<b>12,305,867</b>	<b>414,636</b>	<b>3</b>
<b>Expense</b>	<b>11,891,231</b>	<b>11,891,231</b>	<b>11,887,764</b>	<b>12,307,867</b>	<b>12,305,867</b>	<b>414,636</b>	<b>3</b>
<b>86 - L/T Debt - G.O Bond Fd Meas G 2010</b>	<b>(230,984)</b>	<b>(230,984)</b>	<b>822,126</b>	<b>452,809</b>	<b>(534,250)</b>	<b>(303,266)</b>	<b>131</b>
<i>Beginning Fund Balance, July 1st</i>			9,310,487		10,132,613		
<i>Ending Fund Balance, June, 30th</i>			10,132,613		9,598,363		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

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

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	FY 2023-2024 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48672 - Secured Homeowners Exempt	125,640	125,640	111,089	130,037	114,977	(10,663)	(8)
48811 - Secured Property Tax Revenues	25,961,726	25,961,726	27,450,002	20,905,098	24,145,703	(1,816,023)	(7)
48812 - Supplemental Secured Prop. Tax	844,283	844,283	1,158,119	873,833	1,198,653	354,370	42
48813 - Unsecured Roll Property Taxes	1,240,000	1,240,000	1,510,301	1,283,400	1,236,000	(4,000)	(0)
48860 - Interest	101,000	101,000	427,707	104,535	205,000	104,000	103
48940 - Sale of Bonds			13,991,247				
<b>48 - Revenue</b>	<b>28,272,649</b>	<b>28,272,649</b>	<b>44,648,465</b>	<b>23,296,903</b>	<b>26,900,333</b>	<b>(1,372,316)</b>	<b>(5)</b>
<b>Income</b>	<b>28,272,649</b>	<b>28,272,649</b>	<b>44,648,465</b>	<b>23,296,903</b>	<b>26,900,333</b>	<b>(1,372,316)</b>	<b>(5)</b>
<u>Expense</u>							
<u>57 - Other Outgo</u>							
57110 - Bond Redemption	23,260,000	23,260,000	23,260,000	17,495,000	17,495,000	(5,765,000)	(25)
57120 - Bond Interest Charges	12,703,448	12,703,448	12,703,448	17,113,166	22,610,977	9,907,529	78
57130 - Other Payment	6,000	6,000		10,000	9,000	3,000	50
<b>57 - Other Outgo</b>	<b>35,969,448</b>	<b>35,969,448</b>	<b>35,963,448</b>	<b>34,618,166</b>	<b>40,114,977</b>	<b>4,145,529</b>	<b>12</b>
<b>Expense</b>	<b>35,969,448</b>	<b>35,969,448</b>	<b>35,963,448</b>	<b>34,618,166</b>	<b>40,114,977</b>	<b>4,145,529</b>	<b>12</b>
<b>87 - L/T Debt - GO Bond Measure X</b>	<b>(7,696,799)</b>	<b>(7,696,799)</b>	<b>8,685,017</b>	<b>(11,321,264)</b>	<b>(13,214,644)</b>	<b>(5,517,844)</b>	<b>72</b>
Beginning Fund Balance, July 1st							
Ending Fund Balance, June, 30th							
			31,378,600		40,063,617		
			40,063,617		26,848,973		



# SPECIAL REVENUE FUNDS



SAN JOSÉ · EVERGREEN  
Community College District



## SPECIAL REVENUE FUNDS

The Child Development Fund 33 represents the operation of San José City College's Child Development Center, which was closed starting in FY 2011-2012. The Child Development Fund received additional support of \$211,902 from the Unrestricted General Fund 10 to sustain operations in FY 2010-2011. Beginning in FY 2012-2013, revenues and expenditures primarily consisted of pass-through amounts to a third party for continued service provision after the center's closure. The program was suspended in FY 2016-2017, pending SJCC's ability to establish a partnership with a third party or reestablish a center on campus to provide these essential services.

The Cafeteria Fund 70 encompasses commissions from food service vendors and expenses related to supporting the food service operations at the colleges. The Shelter-in-Place order initially led to a decline in revenues, and an inter-fund transfer from Fund 10 was made to cover the resulting deficit. The anticipated ending fund balance for FY 2023-2024 is \$0.

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**33 - Child Development Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
486 - State Revenue	523,138	523,138				(523,138)	(100)
<b>48 - Revenue</b>	<b>523,138</b>	<b>523,138</b>				<b>(523,138)</b>	<b>(100)</b>
<b>Income</b>	<b>523,138</b>	<b>523,138</b>				<b>(523,138)</b>	<b>(100)</b>
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	523,138	523,138				(523,138)	(100)
<b>55 - Other Operating Expenses and Services</b>	<b>523,138</b>	<b>523,138</b>				<b>(523,138)</b>	<b>(100)</b>
<b>Expense</b>	<b>523,138</b>	<b>523,138</b>				<b>(523,138)</b>	<b>(100)</b>
<b>33 - Child Development Fund</b>							
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June 30th</i>			0		0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2023-2024 Adopted Budget**  
**General Revenue and Expenditure Activity**

**70 - Cafeteria Fund**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2022-2023 REVISED BUDGET</b>	<b>FY 2022-2023 PROJECTED ACTUALS</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
488 - Local Revenue	37,500	37,500	3,001	400	400	(37,100)	(99)
489 - Other Financing Sources	32,633	39,633	49,324	84,301	90,059	50,426	127
<b>48 - Revenue</b>	<b>70,133</b>	<b>77,133</b>	<b>52,326</b>	<b>84,701</b>	<b>90,459</b>	<b>13,326</b>	<b>17</b>
<b>Income</b>	<b>70,133</b>	<b>77,133</b>	<b>52,326</b>	<b>84,701</b>	<b>90,459</b>	<b>13,326</b>	<b>17</b>
<b><u>Expense</u></b>							
<b><u>52 - Classified Salaries</u></b>							
521 - Noninstructional Sal., Reg Full-time Sch	38,571	38,571	27,852	39,049	43,255	4,684	12
<b>52 - Classified Salaries</b>	<b>38,571</b>	<b>38,571</b>	<b>27,852</b>	<b>39,049</b>	<b>43,255</b>	<b>4,684</b>	<b>12</b>
<b><u>53 - Employee Benefits</u></b>							
532 - PERS	9,786	9,786	6,884	9,840	11,540	1,754	18
533 - OASDI/Medicare	2,950	2,950	2,130	2,988	3,309	359	12
534 - Health & Welfare	10,812	10,812	8,496	17,801	17,476	6,664	62
535 - State Unemployment Insurance	251	251	181	253	87	(164)	(65)
536 - Workers Compensation	526	526	380	533	555	29	6
<b>53 - Employee Benefits</b>	<b>24,325</b>	<b>24,325</b>	<b>18,071</b>	<b>31,415</b>	<b>32,967</b>	<b>8,642</b>	<b>36</b>
<b><u>54 - Supplies and Materials</u></b>							
543 - Non-Instructional Supplies	2,500	2,500		2,500	2,500		
<b>54 - Supplies and Materials</b>	<b>2,500</b>	<b>2,500</b>		<b>2,500</b>	<b>2,500</b>		
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	4,737	11,737	6,402	11,737	11,737		
<b>55 - Other Operating Expenses and Services</b>	<b>4,737</b>	<b>11,737</b>	<b>6,402</b>	<b>11,737</b>	<b>11,737</b>		
<b>Expense</b>	<b>70,133</b>	<b>77,133</b>	<b>52,326</b>	<b>84,701</b>	<b>90,459</b>	<b>13,326</b>	<b>17</b>
<b>70 - Cafeteria Fund</b>							
Beginning Fund Balance, July 1st					0		
Ending Fund Balance, June, 30th					0		



# APPENDICES



SAN JOSÉ · EVERGREEN  
Community College District



**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**BUDGET ASSUMPTIONS**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2024-2025 ESTIMATED ASSUMPTIONS</b>	<b>FY 2025-2026 ESTIMATED ASSUMPTIONS</b>
<b>REVENUES</b>					
STATE APPORTIONMENT					
INFLATION FACTOR	6.56%	8.22%	8.22%	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%	3.50%	3.50%	3.50%	3.50%
ENROLLMENT FEE					
RESIDENT	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
NON-RESIDENT	\$ 290	\$ 358	\$ 358	\$ 358	\$ 358
PARKING FEE					
PRIMARY TERM	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45
DAILY	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
TRANSPORTATION	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11
HEALTH FEE	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21
LOTTERY INCOME/ESTIMATED FTES	\$ 228	\$ 228	\$ 226	\$ 226	\$ 226

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**BUDGET ASSUMPTIONS**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2024-2025 ESTIMATED ASSUMPTIONS</b>	<b>FY 2025-2026 ESTIMATED ASSUMPTIONS</b>
<b>EXPENDITURES</b>					
STEP AND COLUMN INCREASE					
CERTIFICATED	0.90%	0.90%	0.90%	0.90%	0.90%
CLASSIFIED	0.70%	0.70%	0.70%	0.70%	0.70%
ADJUNCT BASE ADJUSTMENT	3.00%	1.00%	1.00%	1.00%	1.00%
VACANT POSITIONS (DEFAULT)					
FACULTY (10 Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$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**

	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>FY 2023-2024 TENTATIVE BUDGET</b>	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2024-2025 ESTIMATED ASSUMPTIONS</b>	<b>FY 2025-2026 ESTIMATED ASSUMPTIONS</b>
<b>NEGOTIATED SETTLEMENT - CONTRACTUAL OBLIGATION</b>					
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%
<b>HEALTH AND WELFARE PREMIUMS (CHANGE)</b>					
BLUE CROSS	4.92%	5.24%	5.24%	5.24%	5.24%
KAISER	1.75%	7.94%	7.94%	7.94%	7.94%
DENTAL	0.00%	0.00%	-5.71%	0.00%	0.00%
VISION	0.00%	0.00%	-14.84%	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%
<b>STATUTORY EMPLOYEE BENEFITS (RATES)</b>					
STRS	19.10%	19.10%	19.10%	19.10%	19.10%
PERS	25.37%	26.68%	26.68%	27.70%	28.30%
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%	0.43%	0.20%	0.20%	0.20%
WORKERS' COMPENSATION	1.36%	1.52%	1.28%	1.28%	1.28%

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

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

**FY 2023-2024 ADOPTED BUDGET**

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	379,236	227,745	292,798	41,778	111,517	23,686	1,076,760
	35.2%	21.2%	27.2%	3.9%	10.4%	2.2%	100.0%
11 - Parking	0	0	9,073	0	2,512	0	11,585
	0.0%	0.0%	78.3%	0.0%	21.7%	0.0%	100.0%
15 - Facility Rental Auxiliary Fund	0	0	4,618	0	0	0	4,618
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
16 - Comm College Ctr for Econ Mobility	0	0	3,297	2,652	6,652	0	12,601
	0.0%	0.0%	26.2%	21.0%	52.8%	0.0%	100.0%
17 - Categorical/Grants Programs	36,878	20,520	73,380	4,737	17,665	0	153,180
	24.1%	13.4%	47.9%	3.1%	11.5%	0.0%	100.0%
18 - Student Health Fees	2,254	1,439	1,664	0	0	0	5,357
	42.1%	26.9%	31.1%	0.0%	0.0%	0.0%	100.0%
Subtotal General Funds	418,367	249,704	384,831	49,167	138,345	23,686	1,264,100
	33.1%	19.8%	30.4%	3.9%	10.9%	1.9%	100.0%
19 - East San Jose	0	0	0	0	1,745	0	1,745
	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
36 - Capital Projects	0	0	1,522	0	228	0	1,750
	0.0%	0.0%	87.0%	0.0%	13.0%	0.0%	100.0%
40 - GO Bond Fund Meas X Series C	0	0	4,561	0	5,554	3,555	13,669
	0.0%	0.0%	33.4%	0.0%	40.6%	26.0%	100.0%
47 - GO Bond Fund Meas X Series B	0	0	6,640	0	3,079	0	9,719
	0.0%	0.0%	68.3%	0.0%	31.7%	0.0%	100.0%
Subtotal Capital/ Bond Project Funds	0	0	12,722	0	8,861	3,555	25,138
	0.0%	0.0%	50.6%	0.0%	35.3%	14.1%	100.0%
70 - Cafeteria	0	0	325	0	0	0	325
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
13 - Foundation Pass Through	0	0	2,241	0	2,270	0	4,511
	0.0%	0.0%	49.7%	0.0%	50.3%	0.0%	100.0%
Subtotal Special Revenue Fund	0	0	2,566	0	2,270	0	4,836
	0.0%	0.0%	53.1%	0.0%	46.9%	0.0%	100.0%
<b>Total</b>	<b>418,367</b>	<b>249,704</b>	<b>400,119</b>	<b>49,167</b>	<b>149,476</b>	<b>27,241</b>	<b>1,294,075</b>
	<b>32.3%</b>	<b>19.3%</b>	<b>30.9%</b>	<b>3.8%</b>	<b>11.6%</b>	<b>2.1%</b>	<b>100.0%</b>

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

As of 08/23/2023

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP  
FY 2023-2024 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	309,378 35.8%	202,947 23.5%	215,587 25.0%	34,235 4.0%	82,110 9.5%	18,779 2.2%	863,036 100.0%
11 - Parking	0 0.0%	0 0.0%	6,680 78.3%	0 0.0%	1,850 21.7%	0 0.0%	8,530 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	3,400 100.0%	0 0.0%	0 0.0%	0 0.0%	3,400 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	2,428 25.6%	2,173 22.9%	4,898 51.6%	0 0.0%	9,498 100.0%
17 - Categorical/Grants Programs	30,086 25.2%	18,286 15.3%	54,030 45.3%	3,882 3.3%	13,007 10.9%	0 0.0%	119,290 100.0%
18 - Student Health Fees	1,718 40.7%	1,282 30.3%	1,225 29.0%	0 0.0%	0 0.0%	0 0.0%	4,225 100.0%
Subtotal General Funds	341,181 33.8%	222,515 22.1%	283,351 28.1%	40,290 4.0%	101,864 10.1%	18,779 1.9%	1,007,980 100.0%
19 - East San Jose	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1,285 100.0%	0 0.0%	1,285 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,120 87.0%	0 0.0%	168 13.0%	0 0.0%	1,288 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	3,358 33.4%	0 0.0%	4,089 40.6%	2,618 26.0%	10,065 100.0%
47 - GO Bond Fund Meas X Series B	0 0.0%	0 0.0%	4,889 68.3%	0 0.0%	2,267 31.7%	0 0.0%	7,156 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	9,367 50.6%	0 0.0%	6,525 35.3%	2,618 14.1%	18,509 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	239 100.0%	0 0.0%	0 0.0%	0 0.0%	239 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	1,650 49.7%	0 0.0%	1,671 50.3%	0 0.0%	3,322 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	1,889 53.1%	0 0.0%	1,671 46.9%	0 0.0%	3,561 100.0%
<b>Total</b>	341,181 33.1%	222,515 21.6%	294,608 28.6%	40,290 3.9%	110,060 10.7%	21,397 2.1%	1,030,051 100.0%

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

As of 08/23/2023

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

1.00% COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP  
FY 2023-2024 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	69,858 32.7%	24,798 11.6%	77,210 36.1%	7,543 3.5%	29,407 13.8%	4,907 2.3%	213,723 100.0%
11 - Parking	0 0.0%	0 0.0%	2,393 78.3%	0 0.0%	662 21.7%	0 0.0%	3,055 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,218 100.0%	0 0.0%	0 0.0%	0 0.0%	1,218 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	870 28.0%	479 15.4%	1,754 56.5%	0 0.0%	3,102 100.0%
17 - Categorical/Grants Programs	6,792 20.0%	2,234 6.6%	19,350 57.1%	855 2.5%	4,658 13.7%	0 0.0%	33,890 100.0%
18 - Student Health Fees	536 47.4%	157 13.8%	439 38.8%	0 0.0%	0 0.0%	0 0.0%	1,132 100.0%
Subtotal General Funds	77,186 30.1%	27,189 10.6%	101,479 39.6%	8,877 3.5%	36,481 14.2%	4,907 1.9%	256,120 100.0%
19 - East San Jose	0 0.0%	0 0.0%	0 0.0%	0 0.0%	460 100.0%	0 0.0%	460 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	401 87.0%	0 0.0%	60 13.0%	0 0.0%	461 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	1,203 33.4%	0 0.0%	1,464 40.6%	937 26.0%	3,605 100.0%
47 - GO Bond Fund Meas X Series B	0 0.0%	0 0.0%	1,751 68.3%	0 0.0%	812 31.7%	0 0.0%	2,563 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	3,355 50.6%	0 0.0%	2,337 35.3%	937 14.1%	6,629 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	86 100.0%	0 0.0%	0 0.0%	0 0.0%	86 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	591 48.5%	0 0.0%	599 49.2%	0 0.0%	1,190 97.7%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	677 53.1%	0 0.0%	599 46.9%	0 0.0%	1,275 100.0%
<b>Total</b>	77,186 29.2%	27,189 10.3%	105,511 40.0%	8,877 3.4%	39,417 14.9%	5,844 2.2%	264,024 100.0%

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

As of 08/23/2023

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

1 DAY COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP  
FY 2023-2024 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	243,100 42.7%	145,990 25.6%	112,614 19.8%	16,069 2.8%	42,891 7.5%	9,110 1.6%	569,774 100.0%
11 - Parking	0 0.0%	0 0.0%	3,490 78.3%	0 0.0%	966 21.7%	0 0.0%	4,456 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,776 100.0%	0 0.0%	0 0.0%	0 0.0%	1,776 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	1,268 26.2%	1,020 21.0%	2,558 52.8%	0 0.0%	4,846 100.0%
17 - Categorical/Grants Programs	23,640 32.1%	13,154 17.9%	28,223 38.3%	1,822 2.5%	6,794 9.2%	0 0.0%	73,633 100.0%
18 - Student Health Fees	1,445 48.0%	922 30.7%	640 21.3%	0 0.0%	0 0.0%	0 0.0%	3,007 100.0%
Subtotal General Funds	268,184 40.8%	160,067 24.3%	148,012 22.5%	18,910 2.9%	53,210 8.1%	9,110 1.4%	657,493 100.0%
19 - East San Jose	0 0.0%	0 0.0%	0 0.0%	0 0.0%	671 100.0%	0 0.0%	671 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	585 87.0%	0 0.0%	88 13.0%	0 0.0%	673 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	1,754 33.4%	0 0.0%	2,136 40.6%	1,367 26.0%	5,257 100.0%
47 - GO Bond Fund Meas X Series B	0 0.0%	0 0.0%	2,554 68.3%	0 0.0%	1,184 31.7%	0 0.0%	3,738 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	4,893 50.6%	0 0.0%	3,408 35.3%	1,367 14.1%	9,669 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	125 100.0%	0 0.0%	0 0.0%	0 0.0%	125 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	862 49.7%	0 0.0%	873 50.3%	0 0.0%	1,735 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	987 53.1%	0 0.0%	873 46.9%	0 0.0%	1,860 100.0%
<b>Total</b>	268,184 40.1%	160,067 23.9%	153,892 23.0%	18,910 2.8%	57,491 8.6%	10,477 1.6%	669,021 100.0%

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

As of 08/23/2023

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## 1 DAY COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP FY 2023-2024 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	198,319 42.8%	130,094 28.1%	82,918 17.9%	13,167 2.8%	31,581 6.8%	7,223 1.6%	463,302 100.0%
11 - Parking	0 0.0%	0 0.0%	2,569 78.3%	0 0.0%	711 21.7%	0 0.0%	3,281 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,308 100.0%	0 0.0%	0 0.0%	0 0.0%	1,308 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	934 25.6%	836 22.9%	1,884 51.6%	0 0.0%	3,653 100.0%
17 - Categorical/Grants Programs	19,286 33.1%	11,722 20.1%	20,781 35.7%	1,493 2.6%	5,003 8.6%	0 0.0%	58,284 100.0%
18 - Student Health Fees	1,101 46.0%	822 34.3%	471 19.7%	0 0.0%	0 0.0%	0 0.0%	2,394 100.0%
Subtotal General Funds	218,706 41.1%	142,638 26.8%	108,981 20.5%	15,496 2.9%	39,178 7.4%	7,223 1.4%	532,222 100.0%
19 - East San Jose	0 0.0%	0 0.0%	0 0.0%	0 0.0%	494 100.0%	0 0.0%	494 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	431 87.0%	0 0.0%	65 13.0%	0 0.0%	496 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	1,292 33.4%	0 0.0%	1,573 40.6%	1,007 26.0%	3,871 100.0%
47 - GO Bond Fund Meas X Series B	0 0.0%	0 0.0%	1,880 68.3%	0 0.0%	872 31.7%	0 0.0%	2,752 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	3,603 50.6%	0 0.0%	2,509 35.3%	1,007 14.1%	7,119 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	92 100.0%	0 0.0%	0 0.0%	0 0.0%	92 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	635 49.7%	0 0.0%	643 50.3%	0 0.0%	1,278 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	727 53.1%	0 0.0%	643 46.9%	0 0.0%	1,370 100.0%
<b>Total</b>	218,706 40.4%	142,638 26.4%	113,311 21.0%	15,496 2.9%	42,331 7.8%	8,230 1.5%	540,711 100.0%

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

As of 08/23/2023

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

FY 2023-2024 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	44,781 42.1%	15,896 14.9%	29,696 27.9%	2,901 2.7%	11,310 10.6%	1,887 1.8%	106,472 100.0%
11 - Parking	0 0.0%	0 0.0%	920 78.3%	0 0.0%	255 21.7%	0 0.0%	1,175 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	468 100.0%	0 0.0%	0 0.0%	0 0.0%	468 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	334 28.0%	184 15.4%	675 56.5%	0 0.0%	1,193 100.0%
17 - Categorical/Grants Programs	4,354 28.4%	1,432 9.3%	7,442 48.5%	329 2.1%	1,792 11.7%	0 0.0%	15,349 100.0%
18 - Student Health Fees	344 56.1%	100 16.4%	169 27.5%	0 0.0%	0 0.0%	0 0.0%	613 100.0%
Subtotal General Funds	49,478 39.5%	17,429 13.9%	39,031 31.2%	3,414 2.7%	14,031 11.2%	1,887 1.5%	125,271 100.0%
19 - East San Jose	0 0.0%	0 0.0%	0 0.0%	0 0.0%	177 100.0%	0 0.0%	177 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	154 87.0%	0 0.0%	23 13.0%	0 0.0%	177 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	463 33.4%	0 0.0%	563 40.6%	361 26.0%	1,386 100.0%
47 - GO Bond Fund Meas X Series B	0 0.0%	0 0.0%	673 68.3%	0 0.0%	312 31.7%	0 0.0%	986 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	1,290 50.6%	0 0.0%	899 35.3%	361 14.1%	2,550 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	33 100.0%	0 0.0%	0 0.0%	0 0.0%	33 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	227 49.7%	0 0.0%	230 50.3%	0 0.0%	458 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	260 53.1%	0 0.0%	230 46.9%	0 0.0%	490 100.0%
<b>Total</b>	<b>49,478 38.6%</b>	<b>17,429 13.6%</b>	<b>40,581 31.6%</b>	<b>3,414 2.7%</b>	<b>15,160 11.8%</b>	<b>2,248 1.8%</b>	<b>128,311 100.0%</b>

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

As of 08/23/2023

FY22-23 Apportionment	Funded FTES ( Funded) FY21/22	-11.15% Decline	Funded FTES ( Funded) FY22/23	Fund Rate FY22/23	FY22/23 Funding
Credit	12,266.83	(1,367.84)	10,898.99	\$4,862.22	52,993,287
Special Admit Credit	0.00	0.00	0.00	\$6,817.37	0
Non-Credit	277.78	2.78	2.00	\$4,081.79	8,164
Total	12,544.61	(1,365.06)	10,900.99		53,001,451
FY22-23					
FTES Allocation	53,001,451				
Basic Allocation & Adjustment	11,097,485				
Supplemental Allocation	15,057,471	(Per State Apportionment 2/21/2022_Exh. C))			
Student Success Allocation	9,858,334	(Per State Apportionment 2/21/2022_Exh. C))			
State General Apportionment	803,355	(Per State Apportionment 6/19/2023_Exh. A))			
Total Revenue Entitlement	89,818,096				
Est. Property Taxes	120,505,616	(8.56% increase over last year)			
Est. RDA Property Taxes	14,177,825				
Est. Education Protection Account (Prop 55)	1,200,000				
Est. Student Enrollment Fee	6,405,844	(conservative number less 2% )			
Total Estimated Local/Prop 30 Revenue	128,111,460				
Excess Funds Over Revenue Entitlement	38,293,364				

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 8.22% Inflation	FY23/24 Funding
Credit	10,898.99	108.99	11,810.88	\$5,261.89	62,147,622
Special Admit Credit	0.00	0.00	0.00	\$7,377.76	0
Non-Credit	2.00	0.02	185.85	\$4,417.31	820,972
Total	10,900.99	109.01	11,996.74		62,968,594
FY23-24					
FTES Allocation	62,968,594				
Basic Allocation	11,097,485	(Based upon Prior Year)			
Supplemental Allocation	15,057,471	(Based upon Prior Year)			
Student Success Allocation	9,858,334	(Based upon Prior Year)			
State General Apportionment	803,355	(Based upon Prior Year)			
Total Revenue Entitlement	99,785,239				
Estimated Property Taxes	124,723,313	(3.50% increase over last year)			
Est. RDA Property Taxes	14,674,049	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,200,000	(Based upon Prior Year)			
Est. Student Enrollment Fee	6,405,844	(Based upon Prior Year)			
Total Estimated Local/Prop 30 Revenue	132,329,156				
Excess Funds Over Revenue Entitlement	32,543,917				

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	11,810.88	118.11	11,658.90	\$5,446.06	63,495,084
Special Admit Credit	0.00	0.00	0.00	\$7,635.98	0
Non-Credit	185.85	1.86	155.21	\$4,571.92	709,613
<b>Total</b>	<b>11,996.74</b>	<b>119.97</b>	<b>11,814.11</b>		<b>64,204,697</b>
<b>FY24-25</b>					
FTES Allocation	64,204,697				
Basic Allocation	11,097,485	(Based upon Prior Year)			
Supplemental Allocation	15,057,471	(Based upon Prior Year)			
Student Success Allocation	9,858,334	(Based upon Prior Year)			
State General Apportionment	803,355	(Based upon Prior Year)			
<b>Total Revenue Entitlement</b>	<b>101,021,342</b>				
Estimated Property Taxes	129,088,628	(3.50% increase over last year)			
Est. RDA Property Taxes	15,187,641	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,200,000	(Based upon Prior Year)			
Est. Student Enrollment Fee	6,405,844	(Based upon Prior Year)			
<b>Total Estimated Local/Prop 30 Revenue</b>	<b>136,694,472</b>				
<b>Excess Funds Over Revenue Entitlement</b>	<b>35,673,130</b>				
FY25-26 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	11,658.90	116.59	11,456.26	\$5,636.67	64,575,180
Special Admit Credit	0.00	0.00	3,633.00	\$7,903.24	28,712,440
Non-Credit	155.21	1.55	113.69	\$4,731.94	537,965
<b>Total</b>	<b>11,814.11</b>	<b>118.14</b>	<b>15,202.94</b>		<b>93,825,585</b>
<b>FY25-26</b>					
FTES Allocation	93,825,585				
Basic Allocation	11,097,485	(Based upon Prior Year)			
Supplemental Allocation	15,057,471	(Based upon Prior Year)			
Student Success Allocation	9,858,334	(Based upon Prior Year)			
State General Apportionment	803,355	(Based upon Prior Year)			
<b>Total Revenue Entitlement</b>	<b>130,642,230</b>				
Estimated Property Taxes	133,606,730	(3.50% increase over last year)			
Est. RDA Property Taxes	15,719,208	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,200,000	(Based upon Prior Year)			
Est. Student Enrollment Fee	6,405,844	(Based upon Prior Year)			
<b>Total Estimated Local/Prop 30 Revenue</b>	<b>141,212,574</b>				
<b>Excess Funds Over Revenue Entitlement</b>	<b>10,570,344</b>				

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

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

Property Tax Report Dated: 5/1/2023 Report

Update Date: 5/1/2023

**Historical Review and Basis for Future Budgeting**

**Property Taxes**

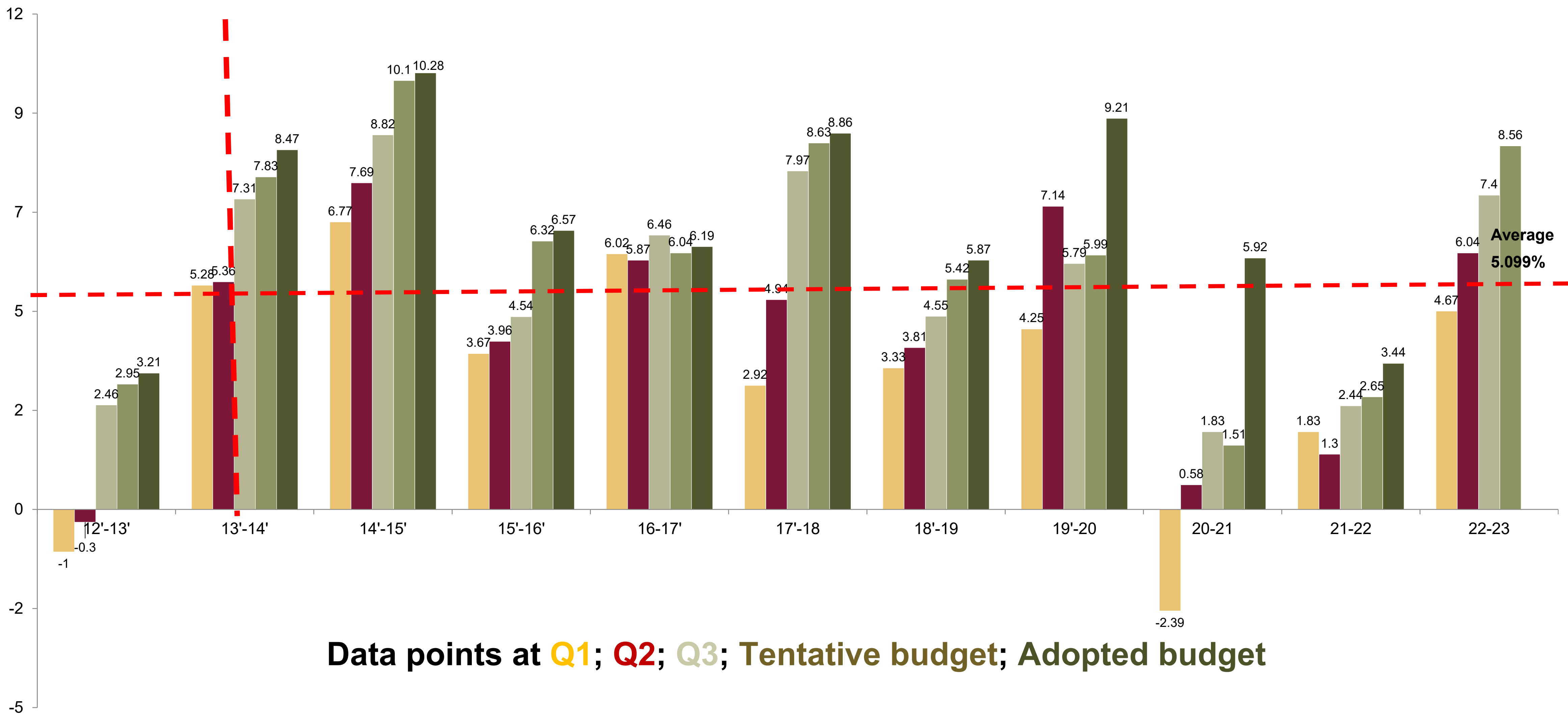
Description		FY 16-17	FY 17-18	FY 18-19	FY19-20	FY 20-21	FY 21-22	FY 22-23	Projection FY 23-24	Projection FY 24-25
Secured HOPTR	10-99-9999-00000-48672	\$ 432,133	\$ 423,186	\$ 417,760	\$ 415,287	\$ 406,020	\$ 399,610	\$ 392,000	\$ 405,720	\$ 419,920
Secured Roll	10-99-9999-00000-48811	\$ 75,188,222	\$ 78,895,200	\$ 83,766,415	\$ 90,361,326	\$ 94,970,897	\$ 99,532,439	\$ 107,086,616	\$ 110,834,648	\$ 114,713,861
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	\$ 4,704,000	\$ 4,868,640	\$ 5,039,042
Unsecured	10-99-9999-00000-48813	\$ 6,111,771	\$ 6,052,220	\$ 7,145,744	\$ 6,873,915	\$ 7,188,631	\$ 6,640,645	\$ 7,193,000	\$ 7,444,755	\$ 7,705,321
<b>Sub-Total</b>		<b>\$ 85,670,524</b>	<b>\$ 89,595,372</b>	<b>\$ 96,208,906</b>	<b>\$ 101,312,985</b>	<b>\$ 107,311,645</b>	<b>\$ 110,998,779</b>	<b>\$ 120,505,616</b>	<b>\$ 124,723,313</b>	<b>\$ 129,088,628</b>
Overall % Changed compared to prior year		5.62%	4.58%	7.38%	5.31%	5.92%	3.44%	8.56%	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	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	\$ 10,952,000	\$ 11,335,320	\$ 11,732,056
<b>Sub-Total</b>		<b>\$ 3,624,004</b>	<b>\$ 7,614,972</b>	<b>\$ 6,704,957</b>	<b>\$ 11,082,288</b>	<b>\$ 12,110,496</b>	<b>\$ 12,163,389</b>	<b>\$ 14,422,825</b>	<b>\$ 14,927,624</b>	<b>\$ 15,450,090</b>
Overall % Changed compared to prior year		21.51%	110.13%	-11.95%	-95.45%	9.28%	0.44%	18.58%	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	\$	134,928,441	\$	139,650,937	\$	144,538,718
TOTAL % Change compared to PY		6.18%		8.86%		5.87%		9.21%		6.25%		3.13%		9.55%		3.50%		3.50%

# COUNTY ASSESSOR'S DATA POINTS



# San Jose Mercury News

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

1002769

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

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

FILE NO. 9/12/2023 Hearing

### San Jose Mercury News

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

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

08/25/2023

Dated at San Jose, California  
August 29, 2023

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



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

Legal No.

0006774779

#### PUBLIC HEARING

A public hearing regarding the Fiscal Year 2023-2024 San Jose Evergreen Community College District budget will be held on September 12, 2023, at 6:20 p.m., in the District Board Room, 40 South Market Street, San Jose, CA 95113. The public is cordially invited to attend this meeting.

The public may inspect the budget beginning September 5, 2023, at 3 p.m. and after that between 8 a.m. and 5 p.m. Monday through Friday in the Business Office on the 6th Floor of the above address.

SJMN #6774779; August 25, 2023



**SAN JOSÉ · EVERGREEN**  
Community College District

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**Office of Administrative Services**  
Notice of Public Inspection

---

40 South Market Street  
San José, CA 95113

## Office of Administrative Services

### Notice of Public Inspection June 13, 2023

Each year the Governing Body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year pursuant to Article XIII B of the State Constitution at a regularly scheduled meeting. Fifteen days prior to such meeting, documentation used in the determination of the appropriation limit shall be available to the public.

The Chancellor's Office has supplied the districts with the forms for computing the GANN Spending Limit for 2023-24. The "Appropriations Subject to Limit" computation shows San Jose Evergreen Community College District to be within its spending limitation. The appropriations limit is \$131,720,213 as compared to the District budgeted appropriations subject to the limitation in the amount of \$143,090,937.

The District, in compliance with Article XIII B of the State Constitution, will post the appropriation limit for 2023-24 that it will be available for public review fifteen days prior to its adoption, scheduled for the September 12, 2023 board meeting.

**California Community Colleges  
Gann Limit Worksheet  
Budget Year 2023-24**

DISTRICT: **SAN JOSE-EVERGREEN**  
DATE: September 12, 2023

**I. Appropriations Limit:**

A. <b>Appropriations Limit</b>			\$ 132,077,144
B. Price Factor:		<u>1.0444</u>	
C. Population factor:			
1 <b>2021-22</b>	Second Period Actual FTES	<u>9,207.8400</u>	
2 <b>2022-23</b>	Second Period Actual FTES	<u>8,792.1900</u>	
	Population Change Factor	<u>0.9549</u>	
	( C.2. divided by C.1.)		
D. <b>Limit adjusted by inflation and population factors</b>			\$ 131,720,213
	(line A multiplied by line B and line C.3.)		
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - increase			-
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - decrease			-
G. <b>Appropriations Limit</b>			\$ 131,720,213

**II. Appropriations Subject to Limit**

A. State Aid <sup>1</sup>	\$ 2,440,000
B. State Subventions <sup>2</sup>	405,720
C. Local Property taxes	139,245,217
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes	1,000,000
G. Less: Costs for Unreimbursed Mandates <sup>3</sup>	
H. <b>Appropriations Subject to Limit</b>	\$ 143,090,937

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

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

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

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

**2022-2023 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

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

<b>State Residents (and Nonresidents Attending Noncredit Courses)</b>	
<b>Attendance FTES</b>	<b>Factored FTES</b>

**Summer Intersession (Summer 2022 Only)**

1. Noncredit (Parts IV.A.1 + VII.A.3)	1.31	1.31
2. Credit (Parts III.A.1 + VI.A.1)	1,058.03	1,058.03

**Summer Intersession Courses (Summer 2023 Prior to July 1, 2023)**

1. Noncredit (Parts IV.B.1 + VII.B.3)	0.00	0.00
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	0.00	0.00

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

## 1. Census Procedure Courses

(a) Weekly Census Contact Hours (Part II)	2,869.22	2,869.22
(b) Daily Census Contact Hours (Part III)	478.67	480.38

## 2. Actual Hours of Attendance Procedure Courses

(a) Noncredit (Part IV.C)	63.40	63.70
(b) Credit (Part IV.D)	42.11	42.48

## 3. Alternative Attendance Accounting Procedure Courses

(a) Weekly Census Procedure Courses (Part V)(Credit)	3,793.10	3,793.10
(b) Daily Census Procedure Courses (Part V)(Credit)	1,565.58	1,565.58
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00

**Total FTES**

Total Credit FTES	9,806.71	9,808.79
Total Noncredit FTES	64.71	65.01
Total FTES	9,871.42	9,873.80

<b>Supplemental Information</b>	<b>FTES</b>
Inservice Training Courses	0.00
Basic Skills Courses and Immigrant Education (Noncredit)	23.82
Basic Skills Courses and Immigrant Education (Credit)	261.65

**2022-2023 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

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

Nonresidents	
Attendance FTES	Factored FTES

**Summer Intersession (Summer 2022 Only)**

1. Noncredit (Parts IV.A.1 + VII.A.3)	1.33	1.33
2. Credit (Parts III.A.1 + VI.A.1)	74.95	74.95

**Summer Intersession Courses (Summer 2023 Prior to July 1, 2023)**

1. Noncredit (Parts IV.B.1 + VII.B.3)	0.00	0.00
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	0.00	0.00

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

## 1. Census Procedure Courses

(a) Weekly Census Contact Hours (Part II)	195.50	195.50
(b) Daily Census Contact Hours (Part III)	39.66	39.81

## 2. Actual Hours of Attendance Procedure Courses

(a) Noncredit (Part IV.C)	38.85	39.02
(b) Credit (Part IV.D)	3.48	3.51

## 3. Alternative Attendance Accounting Procedure Courses

(a) Weekly Census Procedure Courses (Part V)(Credit)	194.70	194.70
(b) Daily Census Procedure Courses (Part V)(Credit)	92.94	92.94
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00

**Total FTES**

Total Credit FTES	601.23	601.41
Total Noncredit FTES	40.18	40.35
Total FTES	641.41	641.76

**2022-2023 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

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

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

1. 1st CW Day	35,783.21	2,146.56
2. 1st CW Extended Day	13,199.00	645.90

**B. Second Primary Term**

1. 1st CW Day	31,921.48	2,664.48
2. 1st CW Extended Day	11,509.80	839.80

**C. Third Primary Term**

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

<b>Calculated FTES</b>	<b>Resident FTES</b>	<b>Nonresident FTES</b>
First Period Report Part 1.C.(1)(a)	3,037.49	178.11
Second Period Report Part 1.C.(1)(a)	2,866.45	202.60
Annual Period Report Part 1.C.(1)(a)	2,869.22	195.50
ReCal Period Report Part 1.C.(1)(a)	2,869.22	195.50

California Community Colleges

## 2022-2023 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

District: San Jose-Evergreen

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58004, 58050, 58051	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
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#### A. Summer Intersession Courses (Summer 2022 Only)

1. 1st CD	125,071.60	10,263.60
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#### B. Summer Intersession Courses (Summer 2023 Prior to July 1, 2023)

1. 1st CD	0.00	0.00
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#### C. July 1 - December 31, 2022 (Exclusive of Summer Intersession)

1. 1st CD Day	128,388.80	10,502.40
2. 1st CD Extended Day	16,205.70	1,529.80

#### January 1 - April 15, 2023

3. 1st CW Day	91,914.30	7,734.30
4. 1st CW Extended Day	7,391.60	714.90

#### April 16 - June 30, 2023

5. 1st CW Day	5,550.60	340.10
6. 1st CW Extended Day	1,849.60	0.00

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	7.49	0.94
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	550.26	46.79
Second Period Report	Part 1.A.(2)	89.40	11.83
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	376.62	36.19
Annual Period Report	Part 1.A.(2)	238.23	19.55
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	478.67	39.66
ReCal Period Report	Part 1.A.(2)	238.23	19.55
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(1)(b)	478.67	39.66

California Community Colleges

## 2022-2023 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

District: San Jose-Evergreen

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58003.1(e), 58007	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
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#### A. Summer Intersession Courses (Summer 2022 Only)

1. Noncredit Courses	686.10	700.80
2. Credit Courses	0.00	0.00

#### B. Summer Intersession Courses (Summer 2023 Prior to July 1, 2023)

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

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

1. July 1 - December 31, 2022	32,334.60	19,717.90
2. January 1 - April 15, 2023	778.00	678.10
3. April 16 - June 30, 2023	170.00	0.00

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

1. July 1 - December 31, 2022 Day	15,387.30	1,401.50
2. July 1 - December 31, 2022 Extended Day	4,466.00	0.00
3. January 1 - April 15, 2023 Day	0.00	0.00
4. January 1 - April 15, 2023 Extended Day	0.00	0.00
5. April 16 - June 30, 2023 Day	1,953.00	334.00
6. April 16 - June 30, 2023 Extended Day	300.00	90.00

**2022-2023 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

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

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(1)	0.96	0.00
	Part 1.A.(2)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	1.04	0.00
	Part 1.C.(2)(b)	0.00	0.00
Second Period Report	Part 1.A.(1)	1.31	1.33
	Part 1.A.(2)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	61.73	39.57
	Part 1.C.(2)(b)	36.30	2.67
Annual Period Report	Part 1.A.(1)	1.31	1.33
	Part 1.A.(2)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	63.40	38.85
	Part 1.C.(2)(b)	42.11	3.48
ReCal Period Report	Part 1.A.(1)	1.31	1.33
	Part 1.A.(2)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	63.40	38.85
	Part 1.C.(2)(b)	42.11	3.48

California Community Colleges

## 2022-2023 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

District: San Jose-Evergreen

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

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

1. 1st CW Day	62,217.00	2,756.50
2. 1st CW Extended Day	6,109.00	370.00

#### B. Second Primary Term

1. 1st CW Day	40,422.00	2,306.50
2. 1st CW Extended Day	5,045.00	408.00

#### C. Third Primary Term

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

Calculated FTES	Resident FTES	Nonresident FTES
First Period Report Part 1.C.(3)(a)	3,320.96	141.50
Second Period Report Part 1.C.(3)(a)	3,176.05	163.13
Annual Period Report Part 1.C.(3)(a)	3,793.10	194.70
ReCal Period Report Part 1.C.(3)(a)	3,793.10	194.70

**2022-2023 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(f), 58050, 58051, 58009.5	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. Summer Intersession Courses (Summer 2022 Only)**

1. 1st CD	430,393.35	29,087.35
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**B. Summer Intersession Courses (Summer 2023 Prior to July 1, 2023)**

1. 1st CD	0.00	0.00
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**C. July 1 - December 31, 2022 (Exclusive of Summer Intersession)**

1. 1st CD Day	295,386.50	16,271.65
2. 1st CD Extended Day	17,848.50	1,785.00

**January 1 - April 15, 2023**

3. 1st CW Day	484,365.00	27,833.75
4. 1st CW Extended Day	24,325.00	2,905.00

**April 16 - June 30, 2023**

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

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	108.05	3.76
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	1,139.07	69.21
Second Period Report	Part 1.A.(2)	679.77	38.62
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	1,502.55	92.70
Annual Period Report	Part 1.A.(2)	819.80	55.40
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	1,565.58	92.94
ReCal Period Report	Part 1.A.(2)	819.80	55.40
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(3)(b)	1,565.58	92.94

**2022-2023 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

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

Reference: Education Code Sections 66700, 70901, 84750, 84757 Title 5 Sections 58003.1(f)(2), 55200, 55230, 55250	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. Summer Intersession Courses (Summer 2022 Only)**

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

**B. Summer Intersession Courses (Summer 2023 Prior to July 1, 2023)**

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

**C. July 1 - December 31, 2022 (Exclusive of Summer Intersession)**

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

**January 1 - April 15, 2023**

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

**April 16 - June 30, 2023**

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

**2022-2023 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen

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

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

California Community Colleges

## 2022-2023 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

District: San Jose-Evergreen

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

#### AB 540 Headcount Report

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

Headcount	476
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#### Special Admit (Full-Time and Part-Time) P.E. Credit FTES Report

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

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

#### Inmates in Correctional Facilities FTES

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

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

#### Apprenticeship FTES

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

Credit FTES of apprentices enrolled in apprenticeship courses (Column 1)	Noncredit FTES of apprentices enrolled in apprenticeship courses (Column 2)	Total FTES of apprentices enrolled in apprenticeship courses (Column 3)
0.00	0.00	0.00

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

# 2022-2023 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

District: San Jose-Evergreen

## CENTERS FTES

Center	Credit FTES	Noncredit FTES	Total FTES
Total			

California Community Colleges

## 2022-2023 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

District: San Jose-Evergreen

### CAREER DEVELOPMENT AND COLLEGE PREPARATION Noncredit FTES

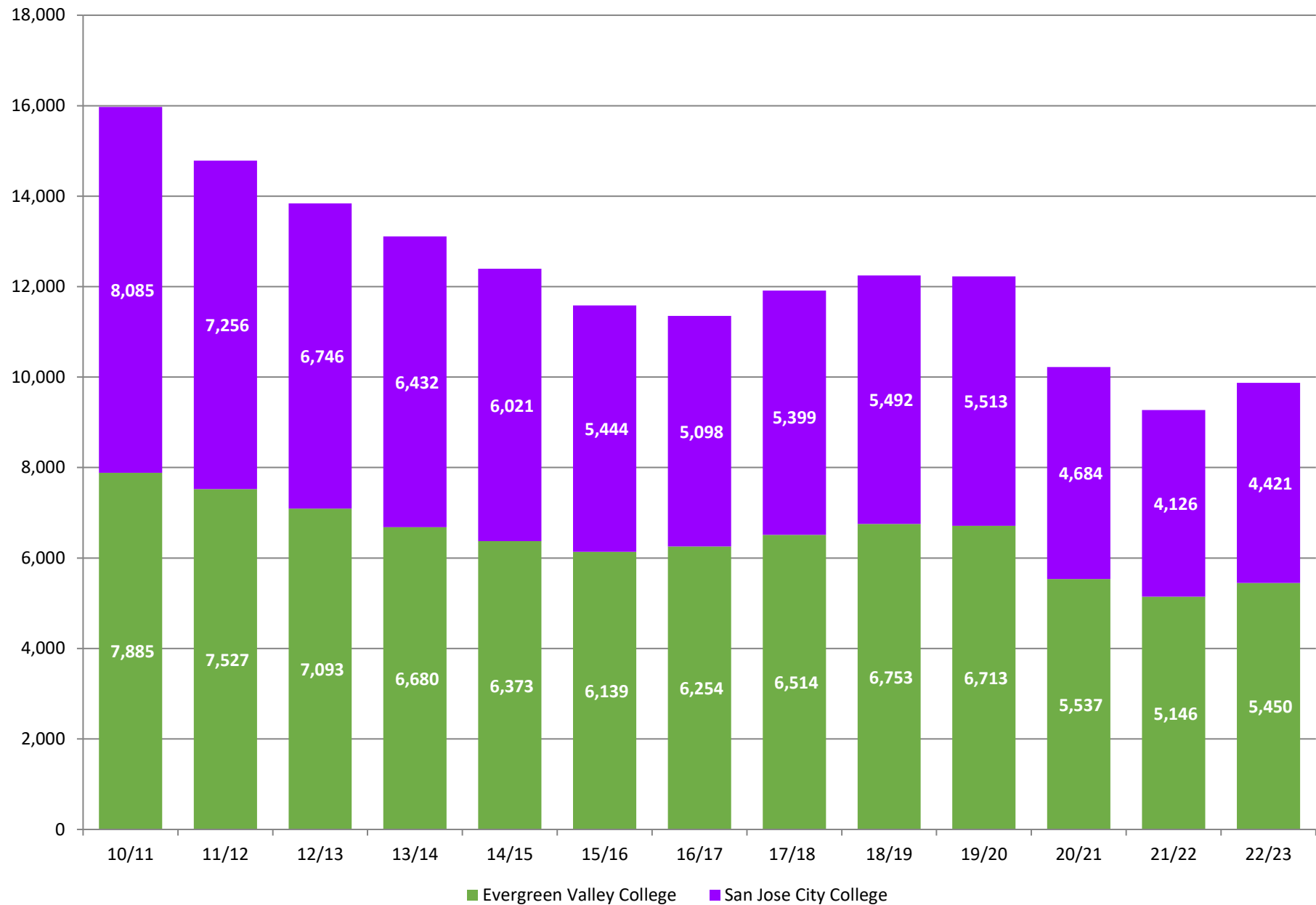
Control Number	Course ID	Course Title	Total FTES	Number of Sections
CCC000340276	BusinessBUS0	Business English and Writing	0.00	0
CCC000359174	BusinessBUS0	Business Language Skills	0.00	0
CCC000305304	BusinessBUS0	Introduction to Business	0.00	0
CCC000130899	ComputerAppl	Microsoft Access Level 1	0.00	0
CCC000277357	ComputerAppl	Microsoft Access Level 2	0.00	0
CCC000235519	ComputerAppl	Microsoft Excel Level 2	0.00	0
CCC000180226	ComputerAppl	Microsoft Excel Specialist	0.00	0
CCC000367871	ComputerAppl	Microsoft PowerPoint Level 2	0.00	0
CCC000329021	ComputerAppl	Microsoft PowerPoint Specialist	0.00	0
CCC000353790	ComputerInfo	Introduction to Computer Information Systems	0.00	0
CCC000576844	EnglishasaSe	ESL in the Health Care Setting	0.00	0
CCC000581684	EnglishasaSe	Intermediate-Low Listening/Speaking	0.00	0
CCC000581683	EnglishasaSe	Intermediate-Low Reading and Writing	0.00	0
CCC000580025	ESL510	ESL for Computers and Computing	0.00	0
CCC000581682	ESL542	Advanced English Grammar	0.00	0
CCC000580024	ESL550	ESL for the Workplace	0.00	0
CCC000575853	MathematicsM	Math for Medical Assisting	0.00	0
CCC000619787	MedicalAssis	Fundamentals of Health Navigation	0.00	0
CCC000606099	MedicalAssis	Fundamentals of Medical Terminology I	0.00	0
CCC000571200	MedicalAssis	Fundamentals of Medical Terminology I	0.00	0
CCC000571256	MedicalAssis	Fundamentals of Medical Terminology II	0.00	0
CCC000569939	MedicalAssis	Introduction to Healthcare Professions	0.00	0
CCC000619788	MedicalAssis	Medical Law and Ethics	0.00	0
<b>Total</b>			<b>0.00</b>	<b>0</b>

## 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	7,560	7,212	6,792	6,620	6,350	6,137	6,254	6,514	6,753	6,713	5,537	5,146	5,450
SJCC	8,085	7,256	6,746	6,432	6,021	5,444	5,098	5,399	5,492	5,513	4,684	4,126	4,421
College Subtotal	15,645	14,468	13,538	13,052	12,371	11,581	11,352	11,913	12,245	12,226	10,148	9,272	9,871
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	7,885	7,527	7,093	6,680	6,373	6,139	6,254	6,514	6,753	6,713	5,537	5,146	5,450
SJCC	8,085	7,256	6,746	6,432	6,021	5,444	5,098	5,399	5,492	5,513	4,684	4,126	4,421
<b>Total</b>	<b>15,970</b>	<b>14,783</b>	<b>13,839</b>	<b>13,112</b>	<b>12,394</b>	<b>11,583</b>	<b>11,352</b>	<b>11,913</b>	<b>12,245</b>	<b>12,226</b>	<b>10,148</b>	<b>9,272</b>	<b>9,871</b>
Actual College FTES													
EVC	48.32%	49.85%	50.17%	50.72%	51.33%	52.99%	55.09%	54.68%	55.15%	54.91%	54.17%	55.50%	55.21%
SJCC	51.68%	50.15%	49.83%	49.28%	48.67%	47.01%	44.91%	45.32%	44.85%	45.09%	45.83%	44.50%	44.79%
	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	49.37%	50.92%	51.25%	50.95%	51.42%	53.00%	55.09%	54.68%	55.15%	54.91%	54.17%	55.50%	55.21%
SJCC	50.63%	49.08%	48.75%	49.05%	48.58%	47.00%	44.91%	45.32%	44.85%	45.09%	45.83%	44.50%	44.79%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Total Reported FTES													
EVC	49.37%	50.92%	51.25%	50.95%	51.42%	53.00%	55.09%	54.68%	55.15%	54.91%	54.17%	55.50%	55.21%
SJCC	50.63%	49.08%	48.75%	49.05%	48.58%	47.00%	44.91%	45.32%	44.85%	45.09%	45.83%	44.50%	44.79%
	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



# San Jose City College Associated Students

## Balance Sheet

### June 30, 2023

#### Assets

##### **Current Assets**

Cash	295,165
Accounts Receivable	-
<b>Total Current Assets</b>	<b>295,165</b>

<b>Total Assets</b>	<b>295,165</b>
---------------------	----------------

#### Liabilities & Equity

##### **Current Liabilities**

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

##### **Equity**

Restricted for Scholarships and Clubs	115,417
Unrestricted	179,748
<b>Total Equity</b>	<b>295,165</b>

<b>Total Liabilities &amp; Equity</b>	<b>\$ 295,165</b>
---------------------------------------	-------------------

Justine Cheng

*Justine Huynh-Chang*

08/25/2023

Business Coordinator | Preparer

Christopher Hawken

*Christopher Hawken*  
Christopher Hawken (Aug 28, 2023 15:06 PDT)

08/28/2023

VPAS

9:56 AM  
08/17/23  
Accrual Basis

E.V.C. ASSOCIATED STUDENT BODY  
**Summary Balance Sheet**  
As of June 30, 2023

	<u>Jun 30, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	<u>261,967.52</u>
Total Current Assets	<u>261,967.52</u>
<b>TOTAL ASSETS</b>	<u><b>261,967.52</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	82,481.32
Total Current Liabilities	<u>82,481.32</u>
Total Liabilities	82,481.32
Equity	<u>179,486.20</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>261,967.52</b></u>

## Statement of Net Assets

June 30, 2023

### Assets

#### Current Assets

Cash	\$	3,177,906
Receivables		47,131
Other current assets		19,531
<b>Total current assets</b>		<b>3,244,568</b>

#### Noncurrent Assets

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

#### Total Assets

**\$ 3,244,568**

### Liabilities

#### Current liabilities

Accounts payable	\$	334,290
Accrual Year end	\$	36,897
Sales tax		1,896
Payroll taxes		53
Funds held for others ASB		67,708
<b>Total current liabilities</b>	<b>\$</b>	<b>440,844</b>

### Net Assets

Net assets without donor restrictions	\$	(328,175)
Net assets with donor restrictions (Scholarship, Trust & Endowment)		3,131,899
<b>Total net assets</b>	<b>\$</b>	<b>2,803,724</b>

#### Liabilities and net assets

**\$ 3,244,568**

# Glossary of Accounting Terminology

## **50 Percent Law**

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

## **Abatements**

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

## **Accounts Payable**

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

## **Accounts Receivable**

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

## **Allocation of Costs**

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

## **Apportionments**

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

## **Appropriations**

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

## **Appropriation for Contingency**

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

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

## **Appropriation Limit**

See Gann Limitation

## **Assessed Valuation**

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

## **Associated Students Funds**

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

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

## **Audit**

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

## **Balance Sheet**

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

# Glossary of Accounting Terminology

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

## **Basic Skills**

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

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

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

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

## **Bonded Indebtedness**

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

## **Bookstore Fund**

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

## **Budget Document**

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

## **Capital Outlay**

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

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

## **CARE**

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

## **Categorical Funds**

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

## **Child Development Fund**

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

## **Capital Projects Funds**

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

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

A law passed by the California legislature

# Glossary of Accounting Terminology

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

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

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

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

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

## **Costs**

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

## **Costs, Direct**

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

## **Costs, Direct Support**

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

## **Costs Indirect Support**

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

## **Current Assets**

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

## **Current Expense of Education**

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

## **Current Liabilities**

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

## **Debt Service Funds**

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

## **Deferred Maintenance**

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

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

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

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

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

## **Drug-free Workplace**

All institutions receiving grants from any

# Glossary of Accounting Terminology

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

## **Employee Benefits**

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

## **Encumbrances**

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

## **EOPS**

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

## **Equalization Aid**

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

## **Excess Tax Revenue**

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

## **Faculty and Staff Diversity**

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

## **Fiscal Year**

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

## **Fixed Assets**

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

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

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

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

## **Funds, Restricted**

Those moneys designated by law or a donor

# Glossary of Accounting Terminology

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

## **Funds, Unrestricted**

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

## **GAIN**

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

## **Gann Amendment**

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

## **Gann Limitation**

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

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

## **General Ledger**

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

## **General Purpose Tax Rate**

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

## **Governmental Funds**

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

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

## **Income**

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

## **Inflation Factor**

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

# Glossary of Accounting Terminology

## **LEA**

Local Education Agency.

## **Leveling Down**

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

## **Leveling Up**

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

## **Low Expenditure Districts**

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

## **Mandated Costs**

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

## **Matriculation**

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

educational objective within a reasonable time after enrolling.

## **Minimum Qualifications and Hiring Criteria**

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

## **Nonresident Tuition**

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

## **Objects of Expenditure**

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

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

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

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

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

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

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

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

Includes books, supplies, and materials.

# Glossary of Accounting Terminology

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

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

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

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

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

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

## **PERB**

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

## **PERS**

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

## **Per Capita Personal Income**

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

## **Prior Year Taxes**

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

## **Proceeds of Taxes**

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

## **Program-Based Funding**

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

## **Proposition 4 (1979)**

See Gann Amendment

## **Proposition 13 (1978)**

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

## **Proposition 98 (1988)**

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

## **Proposition 111 (1990)**

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

# Glossary of Accounting Terminology

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

## **Reserves**

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

## **Revenue**

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

## **Revolving Fund**

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

## **SEA**

State Education Agency.

## **Secured Property**

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

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

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

## **Serrano-Priest Decision**

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

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

## **STRS**

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

## **Student Financial Aid Funds**

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

### **Federal Aid:**

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

### **State Aid:**

- EOPS (Extended Opportunity Programs and Services)
- CAL Grant

## **Subventions**

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

## **Tax Rate**

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

# Glossary of Accounting Terminology

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

## **Tax Rate Limit**

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

## **TOP**

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

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

## **Trailer Coach Fees**

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

## **TRANS**

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

## **Transfer Centers**

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

of community college students to four-year institutions.

## **Unsecured Property**

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

## **Vocational Education Funds**

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

## **Warrant**

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