



SAN JOSÉ · EVERGREEN
Community College District

2023-2024 TENTATIVE BUDGET *Report*

JUNE 13, 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 TENTATIVE
BUDGET
Report

PRESENTED TO THE BOARD OF TRUSTEES
JUNE 13, 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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June 13, 2023

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

From: Ken Stoppenbrink, Interim Vice Chancellor, Administrative Services

Please find enclosed the Fiscal Year 2023-2024 (FY 2023-24) Tentative 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 2026-27. It has been collaboratively prepared by our fiscal teams, including Business Services staff at Evergreen Valley College and San Jose City College, the Center for Economic Mobility, and District Fiscal Services.

Upon approval by the Board of Trustees, this budget will grant the District spending authority effective July 1, 2023, pending the passage of the State Budget Act and the adoption of the District's Final Budget on September 12, 2023.

On May 18, 2023, the District Budget Committee ("DBC") thoroughly reviewed a preliminary draft of this document, incorporating assumptions and revisions based on information provided by each of the Colleges and the District Office.

The Tentative Budget for the upcoming year takes into account our budget planning assumptions. Over the coming months, we will actively engage with subject matter experts and adjust the Tentative Budget and Adopted Budget allocations as we review targets aligned with new revenue forecasts based on State and County information. As we conclude the current FY 2022-23, we will assess all available funds, including unspent carryover funds, to determine the best utilization in safeguarding the District's fiscal position.

Moving forward, our focus must be unwavering in delivering exceptional academic instruction, quality programs, student-centric services, and an effective and efficient operational environment. This is an opportune time for us to reinvent ourselves and pivot into a new service model that adds enhanced value to our students and community. We must learn and develop strategies to strengthen our pipeline and connections with K-12 institutions, analyze our data to cultivate future students, and employ modern, persistent, and inclusive outreach efforts.

Technology will continue to play a critical role, especially with the availability of online education statewide, intensifying competition for quality services and programs. Students now have the option to enroll in courses offered by SJCC, EVC, or other colleges across the State, as well as new programs launched by four-year institutions. Additionally, the rise of micro-credentials and certificates provided by technology companies will gain popularity among students and professionals.

Our District is uniquely positioned to expand its instructional capacity, brand, and reputation. The challenge lies in making effective, forward-thinking, and innovative investments that will withstand the test of time. As we strive to bridge not only the achievement gap and knowledge transfer gap but also the equity, opportunity, and social justice gap, we must rely on exceptional academic programs and services.

Our recent Technology Modernization efforts have yielded substantial results. Our focus has expanded to encompass primary applications, business process enhancements, Cybersecurity, data management, migration to the cloud-based ERP (Ellucian), and infrastructure upgrades. In addition to positive changes in our IT landscape, District Services continues to drive transformative improvements in fiscal management, from implementing PowerBI districtwide for reporting to adopting Concur for travel and expense management, as well as publishing a new Chart of Accounts. These accomplishments contribute significantly to building a lasting legacy at SJECCD.

PROPOSED TENTATIVE BUDGET | FISCAL YEAR 2023-2024

REVENUES (SOURCES)

In terms of State revenues, the Governor's May Revision indicates that the overall state budget for Fiscal Year 2022-23 amounts to \$300.7 billion, with the General Fund comprising \$227.4 billion. Notably, the May Revision reveals a surplus of \$49.2 billion for the FY 2022-23 budget. Furthermore, the proposed budget for FY 2022-23 includes approximately \$4.2 billion in Proposition 98 augmentations compared to the previous year. This augmentation consists of \$1.3 billion (31%) for ongoing spending and \$2.9 billion (69%) for one-time funding.

Shifting focus to the FY 2023-24 Tentative Budget, the information obtained from the State and the County Tax Assessor's Office projects revenues to amount to \$160,935,291. This projection signifies a substantial increase of \$10,711,670 when compared to the FY 2022-23 Adopted Budget of \$150,223,621. The absolute dollar amount represents a growth rate of 7.13%, 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 carry-over 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 projected to be \$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 \$26,006,850

received from the State (including EPA, lottery, state entitlement apportionment, inter-fund transfers, and others), resulting in a total projected revenue of \$160,935,291.

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 24.10% of the budget. Based on estimated figures, the ending fund balance for FY 2023-24 is projected to be \$39,693,311 or 25.35%. However, it is important to note that these figures do not factor in salary increases negotiated as part of the Collective Bargaining Agreements for FY 2023-24 and the subsequent two fiscal years.

EXPENSES (USES)

The FY 2022-23 Adopted Budget amount is \$148,802,101. The most significant appropriation in the budget is total compensation, which includes salaries, employee health and welfare costs, and all statutory benefit costs. The projected actuals for FY 2022-23 is \$155,356,746 and the total expense forecast for FY 2023-24 is \$156,559,665. The increase from last year's budget to the upcoming Tentative Budget is primarily due to health and welfare, increased pension costs, 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 nearly a decade, our reliance on property taxes is nearly exclusive.

During the second quarter of FY 2022-23, we successfully completed the necessary documentation, due diligence, and legal review to sell the final tranche of Measure X, totaling \$238 million.

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. Similarly, STRS costs have seen significant increases and are expected to remain at 19.10% in the coming two 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. Ongoing planning efforts will remain vigilant in considering key variables that significantly impact our fiscal condition. Our District has experienced positive financials driven by a prosperous

Assessed Valuation and subsequent Property Tax increases. We commit to making only those commitments that we can fulfill and will explore opportunities to reduce long-term liabilities using one-time funds or new revenue sources.

In conclusion, we have diligently managed public funds, and our District's fiscal position remains delicately balanced, necessitating our collective responsibility to maintain it. We must continue to prioritize student well-being and establish a forward-thinking vision that supports student learning and achievement. Furthermore, 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, and effectively close out HEERF funds.

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

BOARD BUDGET PRINCIPLES

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 Tentative Budget, revenues are projected to increase by \$10,711,670 compared to the previous year. This increase is attributed to higher property tax revenues, interest, state funding, and other associated transfer-ins. Expenditures are expected to rise by \$5,507,564 compared to the FY 2022-2023 Adopted Budget.

The reserve for FY 2022-2023 is estimated at 22.73%, and the anticipated reserve for FY 2023-2024 is projected to be 25.35% 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 \$1.5 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 2022-2023, Fund 10 is projected to process an interfund-transfer of approximately \$665,000.

The Categorical Programs and Grant Fund 17 receives increased restricted resources. The FY 2023-2024 Tentative 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.

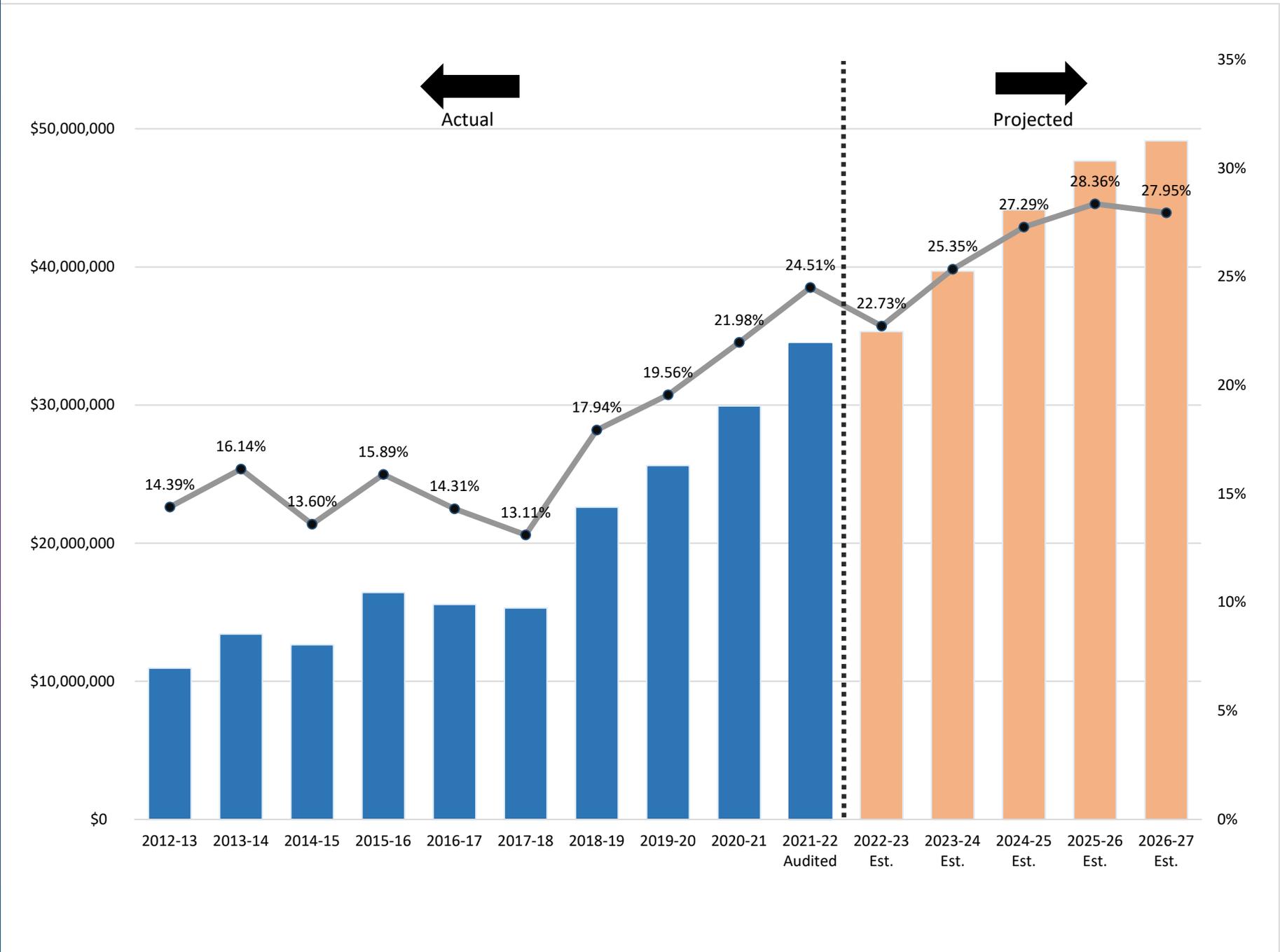
SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2023-2024 TENTATIVE BUDGET REPORT

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	FY24-25 Estimated Budget	FY25-26 Estimated Budget	FY26-27 Estimated Budget
Beginning Fund Balance	27,477,830	29,934,029	34,442,991	34,442,991	35,317,685	39,693,311	44,138,022	47,672,071
<u>Revenues</u>								
Federal	36,000	32,239	36,000	12,603	1,900	1,900	1,900	1,900
State Revenue	10,832,454	13,332,333	11,345,135	10,541,533	10,583,485	10,583,485	10,583,485	10,583,485
Local Revenue	131,251,318	131,206,055	138,717,385	145,193,113	150,169,487	155,425,419	160,865,309	166,495,595
Other Financing Sources	813,002	487,116	125,101	484,191	180,419	180,419	180,419	180,419
Total Revenues	142,932,774	145,057,743	150,223,621	156,231,440	160,935,291	166,191,223	171,631,113	177,261,399
<u>Expenditures</u>								
Academic Salaries	50,802,183	53,190,275	53,569,088	59,767,183	54,962,564	56,336,628	57,745,044	59,188,670
Classified Salaries	32,076,366	29,574,893	33,137,165	29,774,810	32,299,517	33,107,005	33,934,680	34,783,047
Employee Benefits	40,223,579	37,962,000	43,690,783	40,601,062	46,318,419	48,634,340	52,038,743	56,722,230
Total Personnel	123,102,128	120,727,168	130,397,036	130,143,055	133,580,500	138,077,972	143,718,467	150,693,947
Supplies and Materials	941,483	871,966	894,610	947,981	860,593	886,411	913,003	940,393
Other Operating Expenses & Services	15,340,964	14,295,171	14,108,811	16,396,839	15,977,189	16,456,504	16,950,200	17,458,706
Capital Outlay	216,186	274,060	234,932	140,488	204,070	210,192	216,497	222,992
Other Outgo	5,632,252	4,380,416	5,416,712	7,728,383	5,937,314	6,115,433	6,298,896	6,487,863
Total Non-Personnel	22,130,885	19,821,613	20,655,065	25,213,691	22,979,165	23,668,540	24,378,596	25,109,954
Subtotal Expenditures	145,233,013	140,548,781	151,052,101	155,356,746	156,559,665	161,746,513	168,097,063	175,803,901
Discount Factor			(2,250,000)					
Total Expenditures	145,233,013	140,548,781	148,802,101	155,356,746	156,559,665	161,746,513	168,097,063	175,803,901
Net change in Fund Balance	(2,300,239)	4,508,962	1,421,520	874,694	4,375,626	4,444,711	3,534,049	1,457,497
Ending Fund Balance	25,177,591	34,442,991	35,864,511	35,317,685	39,693,311	44,138,022	47,672,071	49,129,569
	17.34%	24.51%	24.10%	22.73%	25.35%	27.29%	28.36%	27.95%

*Audited Ending Balance FY21-22

ENDING FUND BALANCE



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

10 - General Fund

Consolidated	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48 - Revenue							
481 - Federal Revenue	32,239	36,000	10,643	12,603	1,900	(8,743)	(82)
486 - State Revenue	13,332,333	11,345,135	11,345,135	10,541,533	10,583,485	(761,650)	(7)
488 - Local Revenue	131,206,055	138,717,385	139,017,385	145,193,113	150,169,487	11,152,102	8
489 - Other Financing Sources	487,116	125,101	600,680	484,191	180,419	(420,260)	(70)
48 - Revenue	145,057,743	150,223,621	150,973,843	156,231,440	160,935,291	9,961,448	7
Income	145,057,743	150,223,621	150,973,843	156,231,440	160,935,291	9,961,448	7
Expense							
51 - Academic Salaries							
511 - Instructional Salaries, Regular Sal Sch.	22,288,150	25,157,802	24,663,673	24,247,840	25,124,923	461,250	2
512 - Noninstructional Sal., Regular Sal. Sch.	10,187,058	10,247,558	10,244,984	10,804,838	10,399,636	154,652	2
513 - Instructional Salaries, Nonregular Sch.	19,492,036	15,944,849	16,247,818	22,927,883	17,198,130	950,312	6
514 - Noninstructional Salaries, Nonreg. Sch.	1,223,031	2,218,880	2,216,080	1,786,622	2,239,875	23,795	1
51 - Academic Salaries	53,190,275	53,569,088	53,372,555	59,767,183	54,962,564	1,590,009	3
52 - Classified Salaries							
521 - Noninstructional Sal., Reg Full-time Sch	25,136,491	28,407,060	28,173,955	25,068,591	28,280,064	106,109	0
522 - Instructional Aides, Reg. Full-time Sch.	2,496,525	2,620,096	2,597,584	2,514,712	2,716,279	118,695	5
523 - Noninstructional Sal., Non-reg Full-time	1,219,488	1,035,864	1,121,568	1,376,557	570,577	(550,991)	(49)
524 - Instructional Aides, Non-reg. Full-time	722,388	1,074,145	1,301,310	814,950	732,597	(568,713)	(44)
52 - Classified Salaries	29,574,893	33,137,165	33,194,417	29,774,810	32,299,517	(894,900)	(3)
53 - Employee Benefits							
531 - STRS	11,331,542	11,385,699	11,323,491	12,655,279	11,403,754	80,263	1
532 - PERS	6,745,525	8,628,927	8,571,516	7,412,568	8,960,737	389,221	5
533 - OASDI/Medicare	3,070,981	3,146,313	3,128,479	3,104,863	3,134,325	5,845	0
534 - Health & Welfare	14,927,259	18,216,143	18,144,261	15,588,730	20,507,386	2,363,125	13
535 - State Unemployment Insurance	544,345	466,881	463,876	560,027	467,235	3,359	1
536 - Workers Compensation	1,307,670	1,045,871	1,041,268	1,242,109	1,044,032	2,764	0
537 - Retiree Benefits	34,678	800,949	800,949	37,486	800,949		
53 - Employee Benefits	37,962,000	43,690,783	43,473,841	40,601,062	46,318,419	2,844,578	7
54 - Supplies and Materials							
541 - Instructional Supplies	43,249	10,500	50,999	43,504	9,500	(41,499)	(81)
543 - Non-Instructional Supplies	828,718	910,110	1,292,253	904,477	851,093	(441,160)	(34)
54 - Supplies and Materials	871,966	920,610	1,343,252	947,981	860,593	(482,659)	(36)
55 - Other Operating Expenses and Services							

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

10 - General Fund

Consolidated	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
551 - Personal Services	4,478,870	3,675,418	5,956,968	4,330,828	3,516,643	(2,440,325)	(41)
552 - Travel & Conference	649,324	1,190,696	1,370,892	763,662	1,065,168	(305,724)	(22)
554 - Insurance	1,071,119	736,266	1,243,148	949,289	786,266	(456,882)	(37)
555 - Utilities & Housekeeping	4,057,500	4,085,357	4,140,043	5,490,050	5,401,457	1,261,414	30
556 - Rents, Leases & Repairs	711,430	1,471,719	1,084,329	691,040	1,466,743	382,414	35
557 - Adv/Legal Fees/Audits/Elections	2,095,760	1,301,677	1,898,087	1,595,570	1,225,773	(672,315)	(35)
558 - Other Services	1,231,169	1,592,756	1,208,160	2,576,399	2,515,140	1,306,980	108
55 - Other Operating Expenses and Services	14,295,171	14,053,889	16,901,626	16,396,838	15,977,189	(924,437)	(5)
56 - Capital Outlay							
562 - Buildings & Building Improvement	500						
563 - Library Books	3,591	5,733	9,184	3,591	2,867	(6,317)	(69)
564 - Equipment	269,969	202,203	400,610	136,898	201,203	(199,407)	(50)
56 - Capital Outlay	274,060	207,936	409,794	140,488	204,070	(205,724)	(50)
57 - Other Outgo							
573 - Interfund Transfers Out	4,331,330	4,632,068	4,697,068	6,566,502	5,867,713	1,170,645	25
575 - Student Financial Aid	44,500			155,601			
576 - Other Payments to/for Students	4,587		1,500	5,087	500	(1,000)	(67)
579 - Contingency & Discount Factor		840,563	225,360	1,001,194	69,101	(156,259)	(69)
57 - Other Outgo	4,380,416	5,472,630	4,923,928	7,728,383	5,937,314	1,013,386	21
Expense	140,548,780	151,052,101	153,619,412	155,356,746	156,559,665	2,940,252	2
10 - General Fund	4,508,963	(828,480)	(2,645,570)	874,694	4,375,626	7,021,196	(265)

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

10 - General Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>1 - San Jose City College</u>							
<u>Income</u>							
<u>48 - Revenue</u>							
481 - Federal Revenue	3,115			1,960	1,900	1,900	
486 - State Revenue	71,223	75,000	75,000	45,945	75,000		
488 - Local Revenue	4,105,659	5,152,900	5,152,900	4,624,133	4,641,729	(511,171)	(10)
489 - Other Financing Sources	27,555	3,591	49,648		124,457	74,809	151
48 - Revenue	4,207,552	5,231,491	5,277,548	4,672,038	4,843,086	(434,462)	(8)
Income	4,207,552	5,231,491	5,277,548	4,672,038	4,843,086	(434,462)	(8)
<u>Expense</u>							
<u>51 - Academic Salaries</u>							
511 - Instructional Salaries, Regular Sal Sch.	11,586,019	13,113,732	12,619,603	12,384,788	13,235,121	615,518	5
512 - Noninstructional Sal., Regular Sal. Sch.	4,479,428	4,676,154	4,673,580	5,027,176	4,842,415	168,835	4
513 - Instructional Salaries, Nonregular Sch.	9,207,235	7,753,567	8,056,536	10,738,264	9,088,296	1,031,760	13
514 - Noninstructional Salaries, Nonreg. Sch.	800,999	905,505	899,005	633,720	911,500	12,495	1
51 - Academic Salaries	26,073,680	26,448,957	26,248,724	28,783,948	28,077,332	1,828,608	7
<u>52 - Classified Salaries</u>							
521 - Noninstructional Sal., Reg Full-time Sch	6,874,653	7,360,137	7,245,220	6,682,670	7,353,880	108,660	1
522 - Instructional Aides, Reg. Full-time Sch.	1,253,604	1,276,551	1,254,039	1,274,528	1,297,963	43,924	4
523 - Noninstructional Sal., Non-reg Full-time	296,573	597,787	681,229	244,471	132,500	(548,729)	(81)
524 - Instructional Aides, Non-reg. Full-time	385,306	556,323	751,713	492,344	183,000	(568,713)	(76)
52 - Classified Salaries	8,810,135	9,790,798	9,932,201	8,694,013	8,967,343	(964,858)	(10)
<u>53 - Employee Benefits</u>							
531 - STRS	3,338,903	3,052,417	2,990,210	4,187,922	3,072,312	82,102	3
532 - PERS	2,195,497	2,712,904	2,685,477	2,375,335	2,837,780	152,304	6
533 - OASDI/Medicare	1,104,337	1,063,467	1,053,593	1,130,491	1,064,618	11,025	1
534 - Health & Welfare	5,917,944	7,005,817	7,005,817	6,337,062	7,358,517	352,700	5
535 - State Unemployment Insurance	228,825	173,581	171,252	240,920	175,557	4,305	3
536 - Workers Compensation	558,035	368,198	362,466	512,707	371,032	8,566	2
537 - Retiree Benefits	19,252	398,397	398,397	21,366	398,397		
53 - Employee Benefits	13,362,793	14,774,781	14,667,212	14,805,803	15,278,213	611,002	4
<u>54 - Supplies and Materials</u>							
541 - Instructional Supplies	8,533	4,500	8,458	3,158	4,000	(4,458)	(53)
543 - Non-Instructional Supplies	189,287	187,973	299,153	147,411	161,973	(137,180)	(46)
54 - Supplies and Materials	197,819	192,473	307,611	150,569	165,973	(141,638)	(46)

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

10 - General Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>55 - Other Operating Expenses and Services</u>							
551 - Personal Services	546,495	457,450	821,709	466,887	345,650	(476,059)	(58)
552 - Travel & Conference	329,244	410,150	551,343	382,632	356,725	(194,618)	(35)
554 - Insurance	170,871	190,000	221,882		240,000	18,118	8
555 - Utilities & Housekeeping	27,442	117,000	109,466	30,206	117,000	7,534	7
556 - Rents, Leases & Repairs	103,358	187,500	128,540	46,900	186,200	57,660	45
557 - Adv/Legal Fees/Audits/Elections	123,727	161,400	208,806	125,151	112,400	(96,406)	(46)
558 - Other Services	(340)	467,920	92,936	3,948	224,835	131,899	142
55 - Other Operating Expenses and Services	1,300,797	1,991,420	2,134,681	1,055,724	1,582,810	(551,871)	(26)
<u>56 - Capital Outlay</u>							
563 - Library Books			7,500			(7,500)	(100)
564 - Equipment	21,479	49,454	62,318	(30)	48,954	(13,364)	(21)
56 - Capital Outlay	21,479	49,454	69,818	(30)	48,954	(20,864)	(30)
<u>57 - Other Outgo</u>							
573 - Interfund Transfers Out	112,379						
575 - Student Financial Aid	44,500			155,601			
579 - Contingency & Discount Factor		240,068	127,704		1	(127,703)	(100)
57 - Other Outgo	156,879	240,068	127,704	155,601	1	(127,703)	(100)
Expense	49,923,581	53,487,951	53,487,951	53,645,628	54,120,626	632,675	1
1 - San Jose City College	(45,716,030)	(48,256,460)	(48,210,403)	(48,973,590)	(49,277,540)	(1,067,137)	2
<u>2 - Evergreen Valley College</u>							
<u>Income</u>							
<u>48 - Revenue</u>							
481 - Federal Revenue	29,124	36,000	10,643	10,643		(10,643)	(100)
486 - State Revenue	92,033	78,266	78,266	60,903	78,266		
488 - Local Revenue	3,748,866	4,425,356	4,425,356	4,448,445	4,556,237	130,881	3
489 - Other Financing Sources	444,136	111,510	541,032	479,679	50,962	(490,069)	(91)
48 - Revenue	4,314,159	4,651,132	5,055,297	4,999,670	4,685,465	(369,831)	(7)
Income	4,314,159	4,651,132	5,055,297	4,999,670	4,685,465	(369,831)	(7)
<u>Expense</u>							
<u>51 - Academic Salaries</u>							
511 - Instructional Salaries, Regular Sal Sch.	10,702,131	12,044,070	12,044,070	11,863,052	11,889,802	(154,268)	(1)
512 - Noninstructional Sal., Regular Sal. Sch.	5,191,599	5,092,468	5,092,468	5,201,747	5,173,482	81,014	2
513 - Instructional Salaries, Nonregular Sch.	10,283,678	8,191,282	8,191,282	12,189,619	8,109,834	(81,448)	(1)
514 - Noninstructional Salaries, Nonreg. Sch.	392,706	1,303,375	1,307,075	1,083,002	1,303,375	(3,700)	(0)

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

10 - General Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
51 - Academic Salaries	26,570,114	26,631,195	26,634,895	30,337,420	26,476,493	(158,402)	(1)
<u>52 - Classified Salaries</u>							
521 - Noninstructional Sal., Reg Full-time Sch	7,539,800	8,388,181	8,388,181	7,672,786	8,409,530	21,349	0
522 - Instructional Aides, Reg. Full-time Sch.	1,221,337	1,328,545	1,328,545	1,226,584	1,403,316	74,771	6
523 - Noninstructional Sal., Non-reg Full-time	171,536	70,725	68,467	162,762	70,725	2,258	3
524 - Instructional Aides, Non-reg. Full-time	123,489	137,822	169,597	124,106	169,597		
52 - Classified Salaries	9,056,162	9,925,273	9,954,790	9,186,238	10,053,168	98,378	1
<u>53 - Employee Benefits</u>							
531 - STRS	3,311,215	3,666,503	3,666,503	3,847,530	3,682,846	16,343	0
532 - PERS	2,291,579	2,802,350	2,802,350	2,468,219	2,907,965	105,615	4
533 - OASDI/Medicare	1,143,475	1,153,776	1,154,130	1,155,920	1,149,653	(4,477)	(0)
534 - Health & Welfare	6,044,938	7,329,378	7,329,378	6,140,856	7,586,056	256,678	4
535 - State Unemployment Insurance	235,990	208,107	208,137	240,187	208,028	(109)	(0)
536 - Workers Compensation	564,101	494,073	496,686	564,099	492,637	(4,048)	(1)
537 - Retiree Benefits	15,426	402,552	402,552	16,120	402,552		
53 - Employee Benefits	13,606,725	16,056,739	16,059,736	14,432,931	16,429,738	370,002	2
<u>54 - Supplies and Materials</u>							
541 - Instructional Supplies	1,542	1,000	4,541	2,946	500	(4,041)	(89)
543 - Non-Instructional Supplies	203,343	259,701	313,326	219,866	212,684	(100,642)	(32)
54 - Supplies and Materials	204,884	260,701	317,867	222,812	213,184	(104,682)	(33)
<u>55 - Other Operating Expenses and Services</u>							
551 - Personal Services	458,737	147,249	428,022	462,992	124,774	(303,248)	(71)
552 - Travel & Conference	151,682	220,393	284,436	186,330	148,290	(136,146)	(48)
554 - Insurance	106,970	154,013	154,013	114,889	154,013		
555 - Utilities & Housekeeping	32,381	40,657	41,467	42,933	30,957	(10,510)	(25)
556 - Rents, Leases & Repairs	82,934	125,349	149,886	95,480	121,673	(28,214)	(19)
557 - Adv/Legal Fees/Audits/Elections	46,127	24,109	36,309	46,265	12,205	(24,105)	(66)
558 - Other Services	(5,442)	540,685	714,185	280	690,059	(24,126)	(3)
55 - Other Operating Expenses and Services	873,388	1,252,455	1,808,317	949,169	1,281,970	(526,348)	(29)
<u>56 - Capital Outlay</u>							
563 - Library Books	3,591	5,733	1,684	3,591	2,867	1,183	70
564 - Equipment	103,059	29,500	232,942	103,168	29,000	(203,942)	(88)
56 - Capital Outlay	106,650	35,233	234,626	106,758	31,867	(202,759)	(86)
<u>57 - Other Outgo</u>							
573 - Interfund Transfers Out	68,699	229,072	229,072	97,048	189,384	(39,688)	(17)
576 - Other Payments to/for Students	4,587		1,500	5,087	500	(1,000)	(67)

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

10 - General Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
579 - Contingency & Discount Factor		500,000	96,661			(96,661)	(100)
57 - Other Outgo	73,286	729,072	327,233	102,134	189,884	(137,349)	(42)
Expense	50,491,210	54,890,667	55,337,464	55,337,464	54,676,303	(661,161)	(1)
2 - Evergreen Valley College	(46,177,051)	(50,239,535)	(50,282,167)	(50,337,794)	(49,990,838)	291,329	(1)
<u>4 - San Jose Evergreen Community College Extension</u>							
<u>Income</u>							
<u>48 - Revenue</u>							
488 - Local Revenue	158	354,600	354,600	187,474	354,600		
48 - Revenue	158	354,600	354,600	187,474	354,600		
Income	158	354,600	354,600	187,474	354,600		
<u>Expense</u>							
<u>51 - Academic Salaries</u>							
512 - Noninstructional Sal., Regular Sal. Sch.	86,204	114,429	114,429	137,315	19,232	(95,197)	(83)
513 - Instructional Salaries, Nonregular Sch.	1,124						
514 - Noninstructional Salaries, Nonreg. Sch.	8,937	10,000	10,000	12,000	25,000	15,000	150
51 - Academic Salaries	96,264	124,429	124,429	149,315	44,232	(80,197)	(64)
<u>52 - Classified Salaries</u>							
521 - Noninstructional Sal., Reg Full-time Sch	448,796	609,363	609,363	731,235	580,131	(29,232)	(5)
523 - Noninstructional Sal., Non-reg Full-time	12,052	5,000	9,520	11,424	5,000	(4,520)	(47)
52 - Classified Salaries	460,848	614,363	618,883	742,659	585,131	(33,752)	(5)
<u>53 - Employee Benefits</u>							
531 - STRS	585	21,856	21,856	26,227	3,673	(18,183)	(83)
532 - PERS	114,326	154,595	154,595	185,514	153,741	(854)	(1)
533 - OASDI/Medicare	40,435	46,732	47,460	56,952	44,659	(2,801)	(6)
534 - Health & Welfare	189,516	255,758	255,758	306,912	235,916	(19,842)	(8)
535 - State Unemployment Insurance	3,613	4,704	4,766	5,720	3,895	(871)	(18)
536 - Workers Compensation	9,019	9,874	10,003	12,003	8,176	(1,827)	(18)
53 - Employee Benefits	357,494	493,519	494,438	593,328	450,060	(44,378)	(9)
<u>54 - Supplies and Materials</u>							
541 - Instructional Supplies	30,153		25,000	30,000		(25,000)	(100)
543 - Non-Instructional Supplies	17,285	26,000	57,000	68,400	40,000	(17,000)	(30)
54 - Supplies and Materials	47,438	26,000	82,000	98,400	40,000	(42,000)	(51)
<u>55 - Other Operating Expenses and Services</u>							

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

10 - General Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
551 - Personal Services	1,581	31,800	7,374	8,849	7,300	(74)	(1)
552 - Travel & Conference	2,404	10,000	12,000	14,400	10,000	(2,000)	(17)
555 - Utilities & Housekeeping	40,990	35,200	92,426	110,911	61,000	(31,426)	(34)
556 - Rents, Leases & Repairs	478	1,800	8,300	9,960	1,800	(6,500)	(78)
557 - Adv/Legal Fees/Audits/Elections	13,648	31,000	26,961	32,354	16,000	(10,961)	(41)
558 - Other Services		5,059	5,059	6,071	21,154	16,095	318
55 - Other Operating Expenses and Services	59,101	114,859	152,120	182,545	117,254	(34,866)	(23)
<u>56 - Capital Outlay</u>							
564 - Equipment			800	960		(800)	(100)
56 - Capital Outlay			800	960		(800)	(100)
<u>57 - Other Outgo</u>							
579 - Contingency & Discount Factor		100,495	995	1,194	69,100	68,105	6,845
57 - Other Outgo		100,495	995	1,194	69,100	68,105	6,845
Expense	1,021,145	1,473,665	1,473,665	1,768,401	1,305,777	(167,888)	(11)
4 - San Jose Evergreen Community College Extension	(1,020,987)	(1,119,065)	(1,119,065)	(1,580,927)	(951,177)	167,888	(15)
<u>9 - District Services</u>							
<u>Income</u>							
<u>48 - Revenue</u>							
486 - State Revenue	13,169,077	11,191,869	11,191,869	10,434,685	10,430,219	(761,650)	(7)
488 - Local Revenue	123,351,373	128,784,529	129,084,529	135,933,061	140,616,921	11,532,392	9
489 - Other Financing Sources	15,425	10,000	10,000	4,513	5,000	(5,000)	(50)
48 - Revenue	136,535,875	139,986,398	140,286,398	146,372,259	151,052,140	10,765,742	8
Income	136,535,875	139,986,398	140,286,398	146,372,259	151,052,140	10,765,742	8
<u>Expense</u>							
<u>51 - Academic Salaries</u>							
512 - Noninstructional Sal., Regular Sal. Sch.	429,827	364,507	364,507	438,600	364,507		
514 - Noninstructional Salaries, Nonreg. Sch.	20,390			57,900			
51 - Academic Salaries	450,217	364,507	364,507	496,500	364,507		
<u>52 - Classified Salaries</u>							
521 - Noninstructional Sal., Reg Full-time Sch	10,273,242	12,049,379	11,931,191	9,981,900	11,936,523	5,332	0
522 - Instructional Aides, Reg. Full-time Sch.	21,584	15,000	15,000	13,600	15,000		
523 - Noninstructional Sal., Non-reg Full-time	739,328	362,352	362,352	957,900	362,352		
524 - Instructional Aides, Non-reg. Full-time	213,593	380,000	380,000	198,500	380,000		
52 - Classified Salaries	11,247,747	12,806,731	12,688,543	11,151,900	12,693,875	5,332	0

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

10 - General Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>53 - Employee Benefits</u>							
531 - STRS	4,680,840	4,644,923	4,644,923	4,593,600	4,644,923		
532 - PERS	2,144,123	2,959,078	2,929,094	2,383,500	3,061,251	132,157	5
533 - OASDI/Medicare	782,735	882,338	873,296	761,500	875,395	2,099	0
534 - Health & Welfare	2,774,860	3,625,190	3,553,308	2,803,900	5,326,897	1,773,589	50
535 - State Unemployment Insurance	75,916	80,489	79,721	73,200	79,755	34	0
536 - Workers Compensation	176,515	173,726	172,114	153,300	172,187	73	0
53 - Employee Benefits	10,634,988	12,365,744	12,252,456	10,769,000	14,160,408	1,907,952	16
<u>54 - Supplies and Materials</u>							
541 - Instructional Supplies	3,021	5,000	13,000	7,400	5,000	(8,000)	(62)
543 - Non-Instructional Supplies	418,803	436,436	622,774	468,800	436,436	(186,338)	(30)
54 - Supplies and Materials	421,824	441,436	635,774	476,200	441,436	(194,338)	(31)
<u>55 - Other Operating Expenses and Services</u>							
551 - Personal Services	3,472,057	3,038,919	4,699,863	3,392,100	3,038,919	(1,660,944)	(35)
552 - Travel & Conference	165,993	550,153	523,113	180,300	550,153	27,040	5
554 - Insurance	793,279	392,253	867,253	834,400	392,253	(475,000)	(55)
555 - Utilities & Housekeeping	3,956,688	3,892,500	3,896,685	5,306,000	5,192,500	1,295,815	33
556 - Rents, Leases & Repairs	524,659	1,157,070	797,603	538,700	1,157,070	359,467	45
557 - Adv/Legal Fees/Audits/Elections	1,912,258	1,085,168	1,626,011	1,391,800	1,085,168	(540,843)	(33)
558 - Other Services	1,236,952	579,092	395,980	2,566,100	1,579,092	1,183,112	299
55 - Other Operating Expenses and Services	12,061,885	10,695,155	12,806,507	14,209,400	12,995,155	188,648	1
<u>56 - Capital Outlay</u>							
562 - Buildings & Building Improvement	500						
564 - Equipment	145,431	123,249	104,550	32,800	123,249	18,699	18
56 - Capital Outlay	145,931	123,249	104,550	32,800	123,249	18,699	18
<u>57 - Other Outgo</u>							
573 - Interfund Transfers Out	4,150,251	4,402,996	4,467,996	6,469,454	5,678,329	1,210,333	27
579 - Contingency & Discount Factor				1,000,000			
57 - Other Outgo	4,150,251	4,402,996	4,467,996	7,469,454	5,678,329	1,210,333	27
Expense	39,112,844	41,199,818	43,320,333	44,605,254	46,456,959	3,136,626	7
9 - District Services	97,423,031	98,786,580	96,966,065	101,767,005	104,595,181	7,629,116	8
10 - General Fund	4,508,963	(828,480)	(2,645,570)	874,694	4,375,626	7,021,196	(265)

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

11 - Parking Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
488 - Local Revenue	166,153	560,350	560,350	299,940	373,000	(187,350)	(33)
489 - Other Financing Sources	1,824,030	1,263,125	1,321,125	1,621,574	1,527,483	206,358	16
48 - Revenue	1,990,183	1,823,475	1,881,475	1,921,514	1,900,483	19,008	1
Income	1,990,183	1,823,475	1,881,475	1,921,514	1,900,483	19,008	1
Expense							
521 - Noninstructional Sal., Reg Full-time Sch	681,660	815,973	815,973	780,673	803,224	(12,749)	(2)
523 - Noninstructional Sal., Non-reg Full-time	80,333	1,681	1,681	86,046		(1,681)	(100)
52 - Classified Salaries	761,993	817,654	817,654	866,719	803,224	(14,430)	(2)
532 - PERS	150,927	207,012	207,012	187,282	202,413	(4,599)	(2)
533 - OASDI/Medicare	56,843	60,928	60,928	60,928	59,705	(1,223)	(2)
534 - Health & Welfare	243,373	294,718	294,718	285,039	326,260	31,542	11
535 - State Unemployment Insurance	5,168	5,304	5,304	5,304	5,222	(82)	(2)
536 - Workers Compensation	12,697	11,131	11,131	11,131	10,959	(172)	(2)
53 - Employee Benefits	469,008	579,093	579,093	549,683	604,559	25,466	4
543 - Non-Instructional Supplies	4,199	1,500	2,810	3,960	3,200	390	14
54 - Supplies and Materials	4,199	1,500	2,810	3,960	3,200	390	14
551 - Personal Services	325,921	408,557	472,247	472,247	432,000	(40,247)	(9)
552 - Travel & Conference	54						
555 - Utilities & Housekeeping		500	500	500	500		
556 - Rents, Leases & Repairs	9,521	12,171	11,671	11,671	35,000	23,329	200
558 - Other Services	1,611	4,000	4,000	4,000	22,000	18,000	450
55 - Other Operating Expenses and Services	337,107	425,228	488,418	488,418	489,500	1,082	0
564 - Equipment				12,734			
56 - Capital Outlay				12,734			
573 - Interfund Transfers Out	417,876						
57 - Other Outgo	417,876						
Expense	1,990,183	1,823,475	1,887,975	1,921,514	1,900,483	12,508	1
11 - Parking Fund			(6,500)			6,500	(100)
<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 Tentative Budget
General Revenue and Expenditure Activity

12 - Financial Stability Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
489 - Other Financing Sources				500,000			
48 - Revenue				500,000			
Income				500,000			
12 - Financial Stability Fund				500,000			
<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 Tentative Budget
General Revenue and Expenditure Activity

14 - Student Success Enhancement Fd

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
488 - Local Revenue	25,000	25,000	25,000	25,000	25,000		
48 - Revenue	25,000	25,000	25,000	25,000	25,000		
Income	25,000	25,000	25,000	25,000	25,000		
14 - Student Success Enhancement Fd	25,000	25,000	25,000	25,000	25,000		
<i>Beginning Fund Balance, July 1st</i>				335,450	360,450		
<i>Ending Fund Balance, June, 30th</i>				360,450	385,450		

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

15 - Facility Rental Auxiliary Fund
1 - San Jose City College

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
488 - Local Revenue	27,422	131,000	131,000	165,000	165,000	34,000	26
489 - Other Financing Sources	259,378	397,200	397,200			(397,200)	(100)
48 - Revenue	286,800	528,200	528,200	165,000	165,000	(363,200)	(69)
Income	286,800	528,200	528,200	165,000	165,000	(363,200)	(69)
Expense							
521 - Noninstructional Sal., Reg Full-time Sch	193,682	191,405	225,175	201,260	263,335	38,160	17
523 - Noninstructional Sal., Non-reg Full-time	9,186	11,000	11,000	17,869	11,000		
52 - Classified Salaries	202,869	202,405	236,175	219,129	274,335	38,160	16
532 - PERS	44,297	48,559	57,126	50,876	66,361	9,235	16
533 - OASDI/Medicare	15,350	14,843	17,426	16,740	20,346	2,920	17
534 - Health & Welfare	83,815	79,949	79,949	82,563	120,362	40,413	51
535 - State Unemployment Insurance	1,342	1,268	1,488	1,425	1,811	323	22
536 - Workers Compensation	3,362	2,661	3,228	2,992	3,692	464	14
53 - Employee Benefits	148,167	147,280	159,217	154,596	212,572	53,355	34
543 - Non-Instructional Supplies			101,012	46,581		(101,012)	(100)
54 - Supplies and Materials			101,012	46,581		(101,012)	(100)
551 - Personal Services	2,500	100,000	86,300	59,163	75,000	(11,300)	(13)
552 - Travel & Conference			8,200	3,600		(8,200)	(100)
555 - Utilities & Housekeeping			17,760	3,173		(17,760)	(100)
556 - Rents, Leases & Repairs	3,250		45,728	4,582		(45,728)	(100)
557 - Adv/Legal Fees/Audits/Elections			2,500	3,000		(2,500)	(100)
558 - Other Services		1,329,608	1,100,828		512,028	(588,800)	(53)
55 - Other Operating Expenses and Services	5,750	1,429,608	1,261,316	73,518	587,028	(674,288)	(53)
564 - Equipment	28,835		21,573	14,737		(21,573)	(100)
56 - Capital Outlay	28,835		21,573	14,737		(21,573)	(100)
Expense	385,620	1,779,293	1,779,293	508,561	1,073,935	(705,358)	(40)
1 - San Jose City College	(98,820)	(1,251,093)	(1,251,093)	(343,561)	(908,935)	342,158	(27)
<i>Beginning Fund Balance, July 1st</i>				1,252,496	908,935		
<i>Ending Fund Balance, June, 30th</i>				908,935	0		

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

15 - Facility Rental Auxiliary Fund
2 - Evergreen Valley College

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
488 - Local Revenue	79,150	200,000	200,000	118,930	200,000		
489 - Other Financing Sources	310,631						
48 - Revenue	389,781	200,000	200,000	118,930	200,000		
Income	389,781	200,000	200,000	118,930	200,000		
Expense							
521 - Noninstructional Sal., Reg Full-time Sch		115,037	115,037		76,637	(38,400)	(33)
52 - Classified Salaries		115,037	115,037		76,637	(38,400)	(33)
532 - PERS		19,443	19,443		19,313	(130)	(1)
533 - OASDI/Medicare		5,862	5,862		5,862		
534 - Health & Welfare		35,941	35,941		37,026	1,085	3
535 - State Unemployment Insurance		498	498		498		
536 - Workers Compensation		1,046	1,046		1,046		
53 - Employee Benefits		62,790	62,790		63,745	955	2
543 - Non-Instructional Supplies		32,000	27,000	826	32,000	5,000	19
54 - Supplies and Materials		32,000	27,000	826	32,000	5,000	19
551 - Personal Services			10,000		88,400	78,400	784
555 - Utilities & Housekeeping			2,038	760		(2,038)	(100)
557 - Adv/Legal Fees/Audits/Elections			5,000	5,000		(5,000)	(100)
558 - Other Services		1,482,598	18,560		1,082,465	1,063,905	5,732
55 - Other Operating Expenses and Services		1,482,598	35,598	5,760	1,170,865	1,135,267	3,189
561 - Sites & Site Improvement			1,452,000			(1,452,000)	(100)
564 - Equipment		220,189	220,189		220,189		
56 - Capital Outlay		220,189	1,672,189		220,189	(1,452,000)	(87)
Expense		1,912,614	1,912,614	6,587	1,563,436	(349,178)	(18)
2 - Evergreen Valley College	389,781	(1,712,614)	(1,712,614)	112,343	(1,363,436)	349,178	(20)
<i>Beginning Fund Balance, July 1st</i>				1,712,614	1,824,957		
<i>Ending Fund Balance, June, 30th</i>				1,824,957	461,521		

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

16 - Workforce Institute
Consolidated

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
488 - Local Revenue	516,550	1,393,723	1,830,571	333,112	405,594	(1,424,977)	(78)
489 - Other Financing Sources	917,863	1,230,194	1,244,694	958,900	714,797	(529,897)	(43)
48 - Revenue	1,434,413	2,623,917	3,075,265	1,292,012	1,120,391	(1,954,874)	(64)
Income	1,434,413	2,623,917	3,075,265	1,292,012	1,120,391	(1,954,874)	(64)
<u>Expense</u>							
<u>51 - Academic Salaries</u>							
511 - Instructional Salaries, Regular Sal Sch.							
512 - Noninstructional Sal., Regular Sal. Sch.	143,582	282,509	302,429	116,800	221,283	(81,146)	(27)
513 - Instructional Salaries, Nonregular Sch.			124,022		77,650	(46,372)	(37)
514 - Noninstructional Salaries, Nonreg. Sch.	2,234	36,685	38,336		10,095	(28,241)	(74)
51 - Academic Salaries	145,816	319,194	464,787	116,800	309,028	(155,759)	(34)
<u>52 - Classified Salaries</u>							
521 - Noninstructional Sal., Reg Full-time Sch	421,621	951,263	905,963	421,600	280,515	(625,448)	(69)
522 - Instructional Aides, Reg. Full-time Sch.			11,400			(11,400)	(100)
523 - Noninstructional Sal., Non-reg Full-time	97,257	183,626	152,660	96,100		(152,660)	(100)
52 - Classified Salaries	518,879	1,134,889	1,070,023	517,700	280,515	(789,508)	(74)
<u>53 - Employee Benefits</u>							
531 - STRS	14,610	18,777	49,150	6,600	18,172	(30,978)	(63)
532 - PERS	83,232	289,057	308,472	95,400	40,660	(267,812)	(87)
533 - OASDI/Medicare	41,385	181,345	191,764	42,300	18,814	(172,950)	(90)
534 - Health & Welfare	96,382	269,212	280,990	74,900	38,163	(242,827)	(86)
535 - State Unemployment Insurance	4,315	10,349	12,390	16,900	7,672	(4,718)	(38)
536 - Workers Compensation	11,003	37,448	42,285	8,800	30,807	(11,478)	(27)
53 - Employee Benefits	250,927	806,188	885,051	244,900	154,288	(730,763)	(83)
<u>54 - Supplies and Materials</u>							
541 - Instructional Supplies			21,000		40,000	19,000	90
543 - Non-Instructional Supplies	1,620	21,500	98,680	3,000	85,380	(13,300)	(13)
54 - Supplies and Materials	1,620	21,500	119,680	3,000	125,380	5,700	5
<u>55 - Other Operating Expenses and Services</u>							
551 - Personal Services	196,881	203,774	386,143	226,300	258,550	(127,593)	(33)
552 - Travel & Conference	1,744	18,900	78,900	2,300	39,000	(39,900)	(51)
555 - Utilities & Housekeeping	3,970	6,500	6,500	100		(6,500)	(100)
556 - Rents, Leases & Repairs	739	12,600	12,600			(12,600)	(100)

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

16 - Workforce Institute Consolidated	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
557 - Adv/Legal Fees/Audits/Elections	4,220	11,350	27,593	100	19,800	(7,793)	(28)
558 - Other Services	1,201	175,732	88,198	180,812	5,000	(83,198)	(94)
55 - Other Operating Expenses and Services	208,756	428,856	599,934	409,612	322,350	(277,584)	(46)
<u>56 - Capital Outlay</u>							
564 - Equipment		1,000	1,000			(1,000)	(100)
56 - Capital Outlay		1,000	1,000			(1,000)	(100)
<u>57 - Other Outgo</u>							
575 - Student Financial Aid			4,000		14,040	10,040	251
576 - Other Payments to/for Students	126		4,000		2,500	(1,500)	(38)
57 - Other Outgo	126		8,000		16,540	8,540	107
Expense	1,126,122	2,711,627	3,148,475	1,292,012	1,208,101	(1,940,374)	(62)
16 - Workforce Institute	308,291	(87,710)	(73,210)		(87,710)	(14,500)	20

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

16 - Workforce Institute

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
1 - San Jose City College							
Income							
488 - Local Revenue	262,876	173,262	610,110	180,212	405,594	(204,516)	(34)
48 - Revenue	262,876	173,262	610,110	180,212	405,594	(204,516)	(34)
Income	262,876	173,262	610,110	180,212	405,594	(204,516)	(34)
Expense							
511 - Instructional Salaries, Regular Sal. Sch.							
512 - Noninstructional Sal., Regular Sal. Sch.			19,920		32,321	12,401	62
513 - Instructional Salaries, Nonregular Sch.			117,518		77,650	(39,868)	(34)
514 - Noninstructional Salaries, Nonreg. Sch.			1,651		6,000	4,349	263
51 - Academic Salaries			139,089		115,971	(23,118)	(17)
521 - Noninstructional Sal., Reg Full-time Sch			85,200			(85,200)	(100)
522 - Instructional Aides, Reg. Full-time Sch.			11,400			(11,400)	(100)
523 - Noninstructional Sal., Non-reg Full-time			270			(270)	(100)
52 - Classified Salaries			96,870			(96,870)	(100)
531 - STRS			29,131		17,426	(11,705)	(40)
532 - PERS			19,415		2,500	(16,915)	(87)
533 - OASDI/Medicare			10,325		1,821	(8,504)	(82)
534 - Health & Welfare			11,778		8,203	(3,575)	(30)
535 - State Unemployment Insurance			1,999		850	(1,149)	(57)
536 - Workers Compensation			4,748		27,203	22,455	473
53 - Employee Benefits			77,395		58,003	(19,392)	(25)
541 - Instructional Supplies			21,000		40,000	19,000	90
543 - Non-Instructional Supplies			61,631		85,380	23,750	39
54 - Supplies and Materials			82,631		125,380	42,750	52
551 - Personal Services			20,633		25,900	5,268	26
552 - Travel & Conference			60,000		39,000	(21,000)	(35)
557 - Adv/Legal Fees/Audits/Elections			15,978		19,800	3,822	24
558 - Other Services		173,262	85,728	180,212	5,000	(80,728)	(94)
55 - Other Operating Expenses and Services		173,262	182,338	180,212	89,700	(92,638)	(51)
575 - Student Financial Aid			4,000		14,040	10,040	251
576 - Other Payments to/for Students			4,000		2,500	(1,500)	(38)
57 - Other Outgo			8,000		16,540	8,540	107
Expense		173,262	586,323	180,212	405,594	(180,729)	(31)
1 - San Jose City College	262,876		23,787			(23,787)	(100)
16 - Workforce Institute	262,876		23,787			(23,787)	(100)

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

0
0 30

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

16 - Workforce Institute

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
2 - Evergreen Valley College							
<u>Income</u>							
488 - Local Revenue	122,250						
48 - Revenue	122,250						
Income	122,250						
<u>Expense</u>							
514 - Noninstructional Salaries, Nonreg. Sch.	2,234	4,095	4,095		4,095		
51 - Academic Salaries	2,234	4,095	4,095		4,095		
531 - STRS	164	746	746		746		
533 - OASDI/Medicare	109	73	73		73		
535 - State Unemployment Insurance	15	62	62		62		
536 - Workers Compensation	38	84	84		84		
53 - Employee Benefits	325	965	965		965		
551 - Personal Services	74,150	82,650	82,650		82,650		
55 - Other Operating Expenses and Services	74,150	82,650	82,650		82,650		
576 - Other Payments to/for Students	126						
57 - Other Outgo	126						
Expense	76,835	87,710	87,710		87,710		
2 - Evergreen Valley College	45,415	(87,710)	(87,710)		(87,710)		
16 - Workforce Institute	45,415	(87,710)	(87,710)		(87,710)		
<i>Beginning Fund Balance, July 1st</i>					87,710		
<i>Ending Fund Balance, June, 30th</i>					0		

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

16 - Workforce Institute

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
9 - CEM							
Income							
488 - Local Revenue	131,424	1,220,461	1,220,461	152,900		(1,220,461)	(100)
489 - Other Financing Sources	917,863	1,230,194	1,244,694	958,900	714,797	(529,897)	(43)
48 - Revenue	1,049,287	2,450,655	2,465,155	1,111,800	714,797	(1,750,358)	(71)
Income	1,049,287	2,450,655	2,465,155	1,111,800	714,797	(1,750,358)	(71)
Expense							
512 - Noninstructional Sal., Regular Sal. Sch.	143,582	282,509	282,509	116,800	188,962	(93,547)	(33)
514 - Noninstructional Salaries, Nonreg. Sch.		32,590	32,590			(32,590)	(100)
51 - Academic Salaries	143,582	315,099	315,099	116,800	188,962	(126,137)	(40)
521 - Noninstructional Sal., Reg Full-time Sch	421,621	951,263	820,763	421,600	280,515	(540,248)	(66)
523 - Noninstructional Sal., Non-reg Full-time	97,257	183,626	152,390	96,100		(152,390)	(100)
52 - Classified Salaries	518,879	1,134,889	973,153	517,700	280,515	(692,638)	(71)
531 - STRS	14,446	18,031	18,031	6,600		(18,031)	(100)
532 - PERS	83,232	289,057	289,057	95,400	38,160	(250,897)	(87)
533 - OASDI/Medicare	41,276	181,272	181,272	42,300	16,920	(164,352)	(91)
534 - Health & Welfare	96,382	269,212	269,212	74,900	29,960	(239,252)	(89)
535 - State Unemployment Insurance	4,300	10,287	10,287	16,900	6,760	(3,527)	(34)
536 - Workers Compensation	10,965	37,364	37,364	8,800	3,520	(33,844)	(91)
53 - Employee Benefits	250,602	805,223	805,223	244,900	95,320	(709,903)	(88)
543 - Non-Instructional Supplies	1,620	21,500	21,500	3,000		(21,500)	(100)
54 - Supplies and Materials	1,620	21,500	21,500	3,000		(21,500)	(100)
551 - Personal Services	122,731	121,124	282,860	226,300	150,000	(132,860)	(47)
552 - Travel & Conference	1,744	18,900	18,900	2,300		(18,900)	(100)
555 - Utilities & Housekeeping	3,970	6,500	6,500	100		(6,500)	(100)
556 - Rents, Leases & Repairs	739	12,600	12,600			(12,600)	(100)
557 - Adv/Legal Fees/Audits/Elections	4,220	11,350	11,350	100		(11,350)	(100)
558 - Other Services	1,201	2,470	2,470	600		(2,470)	(100)
55 - Other Operating Expenses and Services	134,606	172,944	334,680	229,400	150,000	(184,680)	(55)
564 - Equipment		1,000	1,000			(1,000)	(100)
56 - Capital Outlay		1,000	1,000			(1,000)	(100)
Expense	1,049,287	2,450,655	2,450,655	1,111,800	714,797	(1,735,858)	(71)
9 - CEM			14,500			(14,500)	(100)
16 - Workforce Institute			14,500			(14,500)	(100)
Beginning Fund Balance, July 1st				0	0		
Ending Fund Balance, June, 30th				0	0		

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

17 - Grants / Categoricals

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>1 - San Jose City College</u>							
<u>Income</u>							
<u>1 - Federal</u>							
481 - Federal Revenue	3,875,660	9,424,127	7,274,787	6,221,877	2,538,142	(4,736,645)	(65)
486 - State Revenue	4,936	5,999	5,999			(5,999)	(100)
1 - Federal	3,880,596	9,430,126	7,280,786	6,221,877	2,538,142	(4,742,644)	(65)
<u>2 - State</u>							
486 - State Revenue	9,993,928	19,210,247	30,868,931	15,401,297	31,105,233	236,301	1
488 - Local Revenue	63,448						
489 - Other Financing Sources	3,700						
2 - State	10,061,076	19,210,247	30,868,931	15,401,297	31,105,233	236,301	1
<u>3 - Local</u>							
486 - State Revenue		4,810	4,810		4,810		
488 - Local Revenue	81,378	172,652	559,188	291,477	286,450	(272,738)	(49)
3 - Local	81,378	177,462	563,998	291,477	291,260	(272,738)	(48)
Income	14,023,050	28,817,834	38,713,715	21,914,651	33,934,635	(4,779,080)	(12)
1 - San Jose City College	14,023,050	28,817,834	38,713,715	21,914,651	33,934,635	(4,779,080)	(12)
17 - Grants / Categoricals	14,023,050	28,817,834	38,713,715	21,914,651	33,934,635	(4,779,080)	(12)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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17 - Grants / Categoricals

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>1 - San Jose City College</u>							
<u>Expense</u>							
<u>1 - Federal</u>							
<u>10201 - Federal Work Study</u>							
11 - San Jose City College	347,041	360,000	360,000	270,000	360,000		
15 - SJCC Prior Year C/O and One-time Items	(1,176)	20,875	12,959	12,959	90,000	77,041	594
10201 - Federal Work Study	345,865	380,875	372,959	282,959	450,000	77,041	21
<u>10401 - VATEA Main</u>							
11 - San Jose City College	233,325	202,194	251,587	243,593	243,954	(7,633)	(3)
10401 - VATEA Main	233,325	202,194	251,587	243,593	243,954	(7,633)	(3)
<u>10504 - CARES ACT HigherEd Emgy Rlf</u>							
15 - SJCC Prior Year C/O and One-time Items	351,721						
10504 - CARES ACT HigherEd Emgy Rlf	351,721						
<u>10505 - CARES ACT HigherEd Emgy RlfMSI</u>							
15 - SJCC Prior Year C/O and One-time Items	1,578						
10505 - CARES ACT HigherEd Emgy RlfMSI	1,578						
<u>10506 - CARES Act HEERF II</u>							
11 - San Jose City College		281,700					
15 - SJCC Prior Year C/O and One-time Items	1,560,043	2,245,567	1,566,881	1,566,881	240,648	(1,326,233)	(85)
10506 - CARES Act HEERF II	1,560,043	2,527,267	1,566,881	1,566,881	240,648	(1,326,233)	(85)
<u>10507 - CRRSAA HEERF II MSI</u>							
15 - SJCC Prior Year C/O and One-time Items		351,813	351,813	351,813		(351,813)	(100)
10507 - CRRSAA HEERF II MSI		351,813	351,813	351,813		(351,813)	(100)
<u>10508 - ARPA HEERF III</u>							
11 - San Jose City College				2,530,996			
15 - SJCC Prior Year C/O and One-time Items	864,099	4,035,796	2,530,996			(2,530,996)	(100)
10508 - ARPA HEERF III	864,099	4,035,796	2,530,996	2,530,996		(2,530,996)	(100)
<u>10509 - ARPA HEERF III MSI</u>							
15 - SJCC Prior Year C/O and One-time Items		601,350	601,350	601,350		(601,350)	(100)
10509 - ARPA HEERF III MSI		601,350	601,350	601,350		(601,350)	(100)
<u>10712 - TitleV-Yr2 Culti. Excele</u>							
11 - San Jose City College							

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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17 - Grants / Categoricals

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
10712 - TitleV-Yr2_Culti. Excele							
<u>10721 - Title V: GANASY1</u>							
11 - San Jose City College	281,525	153,452			138,525	138,525	
10721 - Title V: GANASY1	281,525	153,452			138,525	138,525	
<u>10722 - Title V: GANAS - Y2</u>							
11 - San Jose City College	176,926	446,157	422,417	422,417	337,272	(85,145)	(20)
10722 - Title V: GANAS - Y2	176,926	446,157	422,417	422,417	337,272	(85,145)	(20)
<u>10723 - Title V (Ganas Year 3)</u>							
11 - San Jose City College		446,011	599,463		126,224	(473,239)	(79)
10723 - Title V (Ganas Year 3)		446,011	599,463		126,224	(473,239)	(79)
<u>10724 - Title V: GANAS - Y4</u>							
11 - San Jose City College					593,766	593,766	
10724 - Title V: GANAS - Y4					593,766	593,766	
<u>10731 - SJ State MESA YR 1</u>							
11 - San Jose City College	19,252	209,436	123,748	61,988	342,728	218,980	177
10731 - SJ State MESA YR 1	19,252	209,436	123,748	61,988	342,728	218,980	177
<u>10732 - MESA YR 2</u>							
11 - San Jose City College		24,312	110,000	110,000		(110,000)	(100)
10732 - MESA YR 2		24,312	110,000	110,000		(110,000)	(100)
<u>10801 - Veterans Administration</u>							
11 - San Jose City College		3,152	3,152		3,152		
15 - SJCC Prior Year C/O and One-time Items		14,840	14,840		17,992	3,152	21
10801 - Veterans Administration		17,992	17,992		21,144	3,152	18
<u>10911 - NSF-Tchr Rcrt/Prep/Indtn</u>							
15 - SJCC Prior Year C/O and One-time Items	4,936	5,999	5,999	5,999		(5,999)	(100)
10911 - NSF-Tchr Rcrt/Prep/Indtn	4,936	5,999	5,999	5,999		(5,999)	(100)
<u>11101 - TANF</u>							
11 - San Jose City College	41,325	43,881	43,881	43,881	43,881		
11101 - TANF	41,325	43,881	43,881	43,881	43,881		
1 - Federal	3,880,596	9,446,535	6,999,086	6,221,877	2,538,142	(4,460,944)	(64)
<u>2 - State</u>							

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17 - Grants / Categoricals

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>20201 - EOP&S</u>							
11 - San Jose City College	1,197,273	1,592,155	1,592,155	1,592,155	1,592,155		
15 - SJCC Prior Year C/O and One-time Items			10,100	10,100		(10,100)	(100)
20201 - EOP&S	1,197,273	1,592,155	1,602,255	1,602,255	1,592,155	(10,100)	(1)
<u>20203 - NextUp</u>							
11 - San Jose City College			360,807	50,000	360,807		
15 - SJCC Prior Year C/O and One-time Items					360,807	360,807	
20203 - NextUp			360,807	50,000	721,614	360,807	100
<u>20211 - Learning Aligned Employmt Prog</u>							
11 - San Jose City College			1,151,419			(1,151,419)	(100)
15 - SJCC Prior Year C/O and One-time Items					1,151,419	1,151,419	
20211 - Learning Aligned Employmt Prog			1,151,419		1,151,419		
<u>20301 - DSP</u>							
11 - San Jose City College	735,502	1,119,995	1,119,995	919,995	1,119,995		
15 - SJCC Prior Year C/O and One-time Items	70,350	173,759	173,221	173,221	250,000	76,779	44
20301 - DSP	805,852	1,293,754	1,293,216	1,093,216	1,369,995	76,779	6
<u>20305 - LGBTQ</u>							
15 - SJCC Prior Year C/O and One-time Items		69,905	69,905		69,905		
20305 - LGBTQ		69,905	69,905		69,905		
<u>20400 - Student Equity & Achievement</u>							
11 - San Jose City College	1,471,026	2,261,866	2,241,866	1,500,000	2,241,866		
15 - SJCC Prior Year C/O and One-time Items	427,934	808,202	833,622	833,622	900,000	66,378	8
20400 - Student Equity & Achievement	1,898,960	3,070,067	3,075,488	2,333,622	3,141,866	66,378	2
<u>20401 - Student Success & Support Program</u>							
11 - San Jose City College							
15 - SJCC Prior Year C/O and One-time Items							
20401 - Student Success & Support Program							
<u>20402 - Student Equity</u>							
11 - San Jose City College							
15 - SJCC Prior Year C/O and One-time Items							
20402 - Student Equity							
<u>20404 - Innovation in Higher Education</u>							
15 - SJCC Prior Year C/O and One-time Items	75,815						
20404 - Innovation in Higher Education	75,815						

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<u>20405 - Zero Textbook Cost Degree</u>							
11 - San Jose City College			200,000	10,000	180,000	(20,000)	(10)
15 - SJCC Prior Year C/O and One-time Items					152,000	152,000	
20405 - Zero Textbook Cost Degree			200,000	10,000	332,000	132,000	66
<u>20408 - Veteran Resource Center (SSSP)</u>							
11 - San Jose City College		54,625	54,317		54,317		
15 - SJCC Prior Year C/O and One-time Items	54,625	54,625	54,625	54,625	54,317	(308)	(1)
20408 - Veteran Resource Center (SSSP)	54,625	109,250	108,942	54,625	108,634	(308)	(0)
<u>20409 - Dream Resource Liaison</u>							
11 - San Jose City College	49,909	79,060	79,060	24,000	79,060		
15 - SJCC Prior Year C/O and One-time Items	25,373	29,151	29,151	29,151	45,000	15,849	54
20409 - Dream Resource Liaison	75,282	108,211	108,211	53,151	124,060	15,849	15
<u>20421 - Basic Needs Centers</u>							
11 - San Jose City College	58,283	206,923	261,642	24,000	261,642		
15 - SJCC Prior Year C/O and One-time Items		148,640	150,878	150,879	150,000	(878)	(1)
20421 - Basic Needs Centers	58,283	355,563	412,520	174,879	411,642	(878)	(0)
<u>20422 - Student Food House Spt-BasicNd</u>							
11 - San Jose City College	248		217,001			(217,001)	(100)
15 - SJCC Prior Year C/O and One-time Items		214,919	212,681	212,681	217,001	4,320	2
20422 - Student Food House Spt-BasicNd	248	214,919	429,682	212,681	217,001	(212,681)	(49)
<u>20423 - Student Housing (Planning)</u>							
11 - San Jose City College			235,000			(235,000)	(100)
15 - SJCC Prior Year C/O and One-time Items					235,000	235,000	
20423 - Student Housing (Planning)			235,000		235,000		
<u>20702 - IEPI Innovation&Effectiveness</u>							
11 - San Jose City College	63,448						
15 - SJCC Prior Year C/O and One-time Items		137,520	136,552	136,552		(136,552)	(100)
20702 - IEPI Innovation&Effectiveness	63,448	137,520	136,552	136,552		(136,552)	(100)
<u>20711 - Umoja Community Edu Foundation</u>							
15 - SJCC Prior Year C/O and One-time Items	11,482						
20711 - Umoja Community Edu Foundation	11,482						
<u>20731 - MESA Yr1</u>							
11 - San Jose City College					280,000	280,000	
15 - SJCC Prior Year C/O and One-time Items					280,000	280,000	

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17 - Grants / Categoricals

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
20731 - MESA Yr1					560,000	560,000	
<u>20801 - State Apport-Apprentices</u>							
11 - San Jose City College	64,322	173,948	751,646	220,000	751,000	(646)	(0)
15 - SJCC Prior Year C/O and One-time Items	515	52,161	73,961	73,961	175,000	101,039	137
20801 - State Apport-Apprentices	64,836	226,109	825,607	293,961	926,000	100,393	12
<u>20811 - CA Apprenticeship International (CAI)</u>							
15 - SJCC Prior Year C/O and One-time Items	338,906	141,668	141,668		140,000	(1,668)	(1)
20811 - CA Apprenticeship International (CAI)	338,906	141,668	141,668		140,000	(1,668)	(1)
<u>20812 - 20812 CA Apprentice Init-Googl Elmwd</u>							
11 - San Jose City College		109,975	109,975		109,975		
15 - SJCC Prior Year C/O and One-time Items		156,975	156,975	32,950	119,975	(37,000)	(24)
20812 - 20812 CA Apprentice Init-Googl Elmwd		266,950	266,950	32,950	229,950	(37,000)	(14)
<u>20816 - CA Apprentice Init - Teacher</u>							
11 - San Jose City College					1,500,000	1,500,000	
20816 - CA Apprentice Init - Teacher					1,500,000	1,500,000	
<u>21001 - County Excess Costs Serv-CALWORKS</u>							
11 - San Jose City College	197,783	212,000	212,000	212,000	212,000		
21001 - County Excess Costs Serv-CALWORKS	197,783	212,000	212,000	212,000	212,000		
<u>21201 - CALWORKS</u>							
11 - San Jose City College	167,667	251,435	251,435	198,452	296,945	45,510	18
15 - SJCC Prior Year C/O and One-time Items	98,250	54,204	54,204	54,203	10,752	(43,452)	(80)
21201 - CALWORKS	265,918	305,639	305,639	252,655	307,697	2,058	1
<u>21301 - Financial Aid Administration</u>							
11 - San Jose City College	295,947	331,596	329,826	329,826	329,826		
21301 - Financial Aid Administration	295,947	331,596	329,826	329,826	329,826		
<u>21302 - Financial Aid Technology</u>							
11 - San Jose City College	37,412	37,412	37,412	290,000	37,412		
15 - SJCC Prior Year C/O and One-time Items	25,966				24,283	24,283	
21302 - Financial Aid Technology	63,378	37,412	37,412	290,000	61,695	24,283	65
<u>21401 - Block Grant - Instructional Support</u>							
11 - San Jose City College	8,669						
15 - SJCC Prior Year C/O and One-time Items		1,046,375	1,046,375	160,000	850,000	(196,375)	(19)
21401 - Block Grant - Instructional Support	8,669	1,046,375	1,046,375	160,000	850,000	(196,375)	(19)

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17 - Grants / Categoricals

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>21506 - Block Grant -Phys Plant 21-22</u>							
11 - San Jose City College	23,996						
15 - SJCC Prior Year C/O and One-time Items		1,031,048	1,702,269	1,333,769	322,091	(1,380,178)	(81)
21506 - Block Grant -Phys Plant 21-22	23,996	1,031,048	1,702,269	1,333,769	322,091	(1,380,178)	(81)
<u>21507 - Block Grant - Phy Plant 22-23</u>							
11 - San Jose City College			4,854,086	1,362,161		(4,854,086)	(100)
15 - SJCC Prior Year C/O and One-time Items					3,491,925	3,491,925	
21507 - Block Grant - Phy Plant 22-23			4,854,086	1,362,161	3,491,925	(1,362,161)	(28)
<u>21519 - Year 1 BASIC SKILLS</u>							
11 - San Jose City College							
15 - SJCC Prior Year C/O and One-time Items							
21519 - Year 1 BASIC SKILLS							
<u>21610 - COVID19 Rspns Blk Grnt Prop98</u>							
15 - SJCC Prior Year C/O and One-time Items	261,689						
21610 - COVID19 Rspns Blk Grnt Prop98	261,689						
<u>21611 - Covid 19 Recovery Block Grant</u>							
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	
21611 - Covid 19 Recovery Block Grant			2,853,286		2,853,286		
<u>21612 - CAL VAX</u>							
11 - San Jose City College	10,000						
21612 - CAL VAX	10,000						
<u>22004 - Guided Pathways Allocation</u>							
11 - San Jose City College	72,295	294,251	294,251	130,000	294,250	(1)	(0)
15 - SJCC Prior Year C/O and One-time Items	236,971				120,000	120,000	
22004 - Guided Pathways Allocation	309,266	294,251	294,251	130,000	414,250	120,000	41
<u>22005 - Student Succ Completion Grant</u>							
11 - San Jose City College	373,329	1,064,205	1,064,205	994,831	1,064,205		
15 - SJCC Prior Year C/O and One-time Items	37,888	48,491	48,491	48,491	55,000	6,509	13
22005 - Student Succ Completion Grant	411,217	1,112,696	1,112,696	1,043,322	1,119,205	6,509	1
<u>22007 - Disaster Relief Emrgncy Fi Aid</u>							
15 - SJCC Prior Year C/O and One-time Items	3,814						
22007 - Disaster Relief Emrgncy Fi Aid	3,814						

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	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>22009 - Immed Action-CalFresh Outreach</u>							
11 - San Jose City College	20,029						
22009 - Immed Action-CalFresh Outreach	20,029						
<u>22010 - Immed Action-Retention/Outreach</u>							
11 - San Jose City College	390,013	541,883	747,300	529,826	747,300		
15 - SJCC Prior Year C/O and One-time Items	100,852	151,870	151,870	151,870	150,000	(1,870)	(1)
22010 - Immed Action-Retention/Outreach	490,865	693,753	899,170	681,696	897,300	(1,870)	(0)
<u>22301 - CARE</u>							
11 - San Jose City College	99,199	96,164	96,164	96,164	96,164		
22301 - CARE	99,199	96,164	96,164	96,164	96,164		
<u>22303 - CCAP Instr Mat Dual Enroll</u>							
15 - SJCC Prior Year C/O and One-time Items		23,578	23,578	23,578		(23,578)	(100)
22303 - CCAP Instr Mat Dual Enroll		23,578	23,578	23,578		(23,578)	(100)
<u>22418 - Rising Scholars Network</u>							
11 - San Jose City College			76,500			(76,500)	(100)
15 - SJCC Prior Year C/O and One-time Items					76,500	76,500	
22418 - Rising Scholars Network			76,500		76,500		
<u>22500 - Lottery-Prop 20 Restricted</u>							
11 - San Jose City College	173,952	308,468	233,468		253,468	20,000	9
15 - SJCC Prior Year C/O and One-time Items	231,976	390,195	390,195	390,195	308,468	(81,727)	(21)
22500 - Lottery-Prop 20 Restricted	405,929	698,663	623,663	390,195	561,936	(61,727)	(10)
<u>22593 - Cultural Competent Faculty PD</u>							
15 - SJCC Prior Year C/O and One-time Items		50,435	50,435	50,435	50,435		
22593 - Cultural Competent Faculty PD		50,435	50,435	50,435	50,435		
<u>25619 - Adult Education Block Grant</u>							
11 - San Jose City College	94,950	250,000	250,000	30,000	1,084,647	834,647	334
15 - SJCC Prior Year C/O and One-time Items	93,428	155,050	155,050	155,050	76,864	(78,186)	(50)
25619 - Adult Education Block Grant	188,378	405,050	405,050	185,050	1,161,511	756,461	187
<u>25702 - California College Promise</u>							
11 - San Jose City College		410,079	410,079		410,079		
15 - SJCC Prior Year C/O and One-time Items	296,428	315,114	315,114	315,114	410,079	94,965	30
25702 - California College Promise	296,428	725,193	725,193	315,114	820,158	94,965	13

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<u>26202 - Strong Workforce Local - Yr2</u>							
15 - SJCC Prior Year C/O and One-time Items	1,110,188	1,457,777	1,260,748	1,260,748	1,402,821	142,073	11
26202 - Strong Workforce Local - Yr2	1,110,188	1,457,777	1,260,748	1,260,748	1,402,821	142,073	11
<u>26203 - Strong Workforce Program</u>							
11 - San Jose City College	0	1,311,999	1,402,821		1,402,821		
26203 - Strong Workforce Program	0	1,311,999	1,402,821		1,402,821		
<u>26204 - Strong Workforce Regional Plan</u>							
11 - San Jose City College		605,867	746,552		746,552		
26204 - Strong Workforce Regional Plan		605,867	746,552		746,552		
<u>26205 - Strong Workforce Regional -Yr2</u>							
15 - SJCC Prior Year C/O and One-time Items	386,397	673,185	793,151	793,151	746,552	(46,599)	(6)
26205 - Strong Workforce Regional -Yr2	386,397	673,185	793,151	793,151	746,552	(46,599)	(6)
<u>26206 - Strong Workforce Regional -Yr3</u>							
15 - SJCC Prior Year C/O and One-time Items	437,066	269,922	274,678	280,733		(274,678)	(100)
26206 - Strong Workforce Regional -Yr3	437,066	269,922	274,678	280,733		(274,678)	(100)
<u>26322 - Growth Sector</u>							
11 - San Jose City College					100,000	100,000	
26322 - Growth Sector					100,000	100,000	
<u>26402 - Mental Health Support Funds</u>							
11 - San Jose City College	129,910	185,810	194,268	106,907	194,268		
15 - SJCC Prior Year C/O and One-time Items		55,765	55,900	55,901	55,000	(900)	(2)
26402 - Mental Health Support Funds	129,910	241,575	250,168	162,808	249,268	(900)	(0)
2 - State	10,061,076	19,210,247	30,793,931	15,401,297	31,105,233	311,301	1
<u>3 - Local</u>							
<u>31603 - CalEITC (UWBA)</u>							
15 - SJCC Prior Year C/O and One-time Items	2,602	223	223	223		(223)	(100)
31603 - CalEITC (UWBA)	2,602	223	223	223		(223)	(100)
<u>31612 - Sobrato Family Foundation</u>							
11 - San Jose City College			250,000	20,000	125,000	(125,000)	(50)
31612 - Sobrato Family Foundation			250,000	20,000	125,000	(125,000)	(50)
<u>32405 - Focus on Careers</u>							
15 - SJCC Prior Year C/O and One-time Items		4,810	4,810		4,810		

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32405 - Focus on Careers		4,810	4,810		4,810		
<u>32418 - SC Cnty Office of ReEntry Svs</u>							
11 - San Jose City College	72,126	108,479	108,479	88,677	115,950	7,471	7
32418 - SC Cnty Office of ReEntry Svs	72,126	108,479	108,479	88,677	115,950	7,471	7
<u>32419 - SC County COD Training</u>							
11 - San Jose City College			21,536	21,536	15,000	(6,536)	(30)
32419 - SC County COD Training			21,536	21,536	15,000	(6,536)	(30)
<u>32420 -</u>							
11 - San Jose City College			40,000	40,000		(40,000)	(100)
32420 -			40,000	40,000		(40,000)	(100)
<u>32425 - Education Orientation Window</u>							
15 - SJCC Prior Year C/O and One-time Items	4,000				4,000	4,000	
32425 - Education Orientation Window	4,000				4,000	4,000	
<u>32804 - UC Regents Puente Project</u>							
11 - San Jose City College	2,500	1,500	1,500		1,500		
15 - SJCC Prior Year C/O and One-time Items	150				25,000	25,000	
32804 - UC Regents Puente Project	2,650	1,500	1,500		26,500	25,000	1,667
<u>33411 - CA Press Foundtn - Journalism</u>							
15 - SJCC Prior Year C/O and One-time Items		1,500	1,500	1,500		(1,500)	(100)
33411 - CA Press Foundtn - Journalism		1,500	1,500	1,500		(1,500)	(100)
<u>33418 -</u>							
15 - SJCC Prior Year C/O and One-time Items			75,000	75,000		(75,000)	(100)
33418 -			75,000	75,000		(75,000)	(100)
<u>34403 - San Jose Promise Local -EBAY</u>							
15 - SJCC Prior Year C/O and One-time Items		44,541	44,541	44,541		(44,541)	(100)
34403 - San Jose Promise Local -EBAY		44,541	44,541	44,541		(44,541)	(100)
3 - Local	81,378	161,053	547,589	291,477	291,260	(256,329)	(47)
Expense	14,023,050	28,817,834	38,340,606	21,914,651	33,934,635	(4,405,971)	(11)
1 - San Jose City College	(14,023,050)	(28,817,834)	(38,340,606)	(21,914,651)	(33,934,635)	4,405,971	(11)
17 - Grants / Categoricals	(14,023,050)	(28,817,834)	(38,340,606)	(21,914,651)	(33,934,635)	4,405,971	(11)

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2 - Evergreen Valley College							
<u>Income</u>							
<u>1 - Federal</u>							
481 - Federal Revenue	4,877,458	17,129,927	15,084,679	9,924,661	7,087,761	(7,996,918)	(53)
489 - Other Financing Sources		67,119	67,119		67,119		
1 - Federal	4,877,458	17,197,046	15,151,798	9,924,661	7,154,880	(7,996,918)	(53)
<u>2 - State</u>							
486 - State Revenue	10,867,418	20,889,355	32,112,352	19,226,445	26,719,734	(5,392,619)	(17)
489 - Other Financing Sources	9,483	74,389	74,389		34,701	(39,688)	(53)
2 - State	10,876,902	20,963,744	32,186,741	19,226,445	26,754,435	(5,432,307)	(17)
<u>3 - Local</u>							
486 - State Revenue			100,000		80,000	(20,000)	(20)
488 - Local Revenue	67,041	147,732	423,981	129,516	334,466	(89,516)	(21)
3 - Local	67,041	147,732	523,981	129,516	414,466	(109,516)	(21)
Income	15,821,401	38,308,522	47,862,521	29,280,621	34,323,780	(13,538,741)	(28)
2 - Evergreen Valley College	15,821,401	38,308,522	47,862,521	29,280,621	34,323,780	(13,538,741)	(28)
17 - Grants / Categoricals	15,821,401	38,308,522	47,862,521	29,280,621	34,323,780	(13,538,741)	(28)

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	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>2 - Evergreen Valley College</u>							
<u>Expense</u>							
<u>1 - Federal</u>							
<u>10195 - SEAASE</u>							
25 - EVC Prior Year C/O and One-time Items	23,269						
10195 - SEAASE	23,269						
<u>10201 - Federal Work Study</u>							
21 - Evergreen Valley College	268,474	335,593	335,593	307,119	335,593		
25 - EVC Prior Year C/O and One-time Items	1,554				28,474	28,474	
10201 - Federal Work Study	270,028	335,593	335,593	307,119	364,067	28,474	8
<u>10302 - Trio - Upward Bound</u>							
21 - Evergreen Valley College		389,865	389,865		389,865		
25 - EVC Prior Year C/O and One-time Items	411,683	438,699	438,199	415,447	412,618	(25,582)	(6)
10302 - Trio - Upward Bound	411,683	828,564	828,064	415,447	802,483	(25,582)	(3)
<u>10303 - Trio - Talent Search</u>							
21 - Evergreen Valley College	282,281	404,413	404,413	256,487	404,413		
25 - EVC Prior Year C/O and One-time Items	196,577	122,132	122,132	122,132	147,926	25,794	21
10303 - Trio - Talent Search	478,858	526,545	526,545	378,619	552,339	25,794	5
<u>10311 - AANAPISI Asian American</u>							
21 - Evergreen Valley College			375,000	55,829	375,000		
25 - EVC Prior Year C/O and One-time Items					319,171	319,171	
10311 - AANAPISI Asian American			375,000	55,829	694,171	319,171	85
<u>10401 - VATEA Main</u>							
21 - Evergreen Valley College	208,228	208,228	278,070	278,070	278,070		
10401 - VATEA Main	208,228	208,228	278,070	278,070	278,070		
<u>10504 - CARES ACT HigherEd Emgy Rlf</u>							
25 - EVC Prior Year C/O and One-time Items	708,371	213,459	214,711	214,711		(214,711)	(100)
10504 - CARES ACT HigherEd Emgy Rlf	708,371	213,459	214,711	214,711		(214,711)	(100)
<u>10505 - CARES ACT HigherEd Emgy RlfMSI</u>							
25 - EVC Prior Year C/O and One-time Items		7,313	7,313	7,313		(7,313)	(100)
10505 - CARES ACT HigherEd Emgy RlfMSI		7,313	7,313	7,313		(7,313)	(100)
<u>10506 - CARES Act HEERF II</u>							

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25 - EVC Prior Year C/O and One-time Items	2,490,053	4,088,044	4,090,946	4,090,946		(4,090,946)	(100)
10506 - CARES Act HEERF II	2,490,053	4,088,044	4,090,946	4,090,946		(4,090,946)	(100)
<u>10507 - CRRSAA HEERF II MSI</u>							
25 - EVC Prior Year C/O and One-time Items		653,209	653,209	653,209		(653,209)	(100)
10507 - CRRSAA HEERF II MSI		653,209	653,209	653,209		(653,209)	(100)
<u>10508 - ARPA HEERF III</u>							
25 - EVC Prior Year C/O and One-time Items		8,126,209	5,631,009	2,999,000	2,632,009	(2,999,000)	(53)
10508 - ARPA HEERF III		8,126,209	5,631,009	2,999,000	2,632,009	(2,999,000)	(53)
<u>10509 - ARPA HEERF III MSI</u>							
25 - EVC Prior Year C/O and One-time Items		947,170	947,170		947,170		
10509 - ARPA HEERF III MSI		947,170	947,170		947,170		
<u>10648 - Sil Valley HighTech Apprentice</u>							
25 - EVC Prior Year C/O and One-time Items	84,155						
10648 - Sil Valley HighTech Apprentice	84,155						
<u>10801 - Veterans Administration</u>							
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	1,456	22
10801 - Veterans Administration		6,597	8,053		8,053		
<u>10901 - NSF Model Curric - Civil Engineering</u>							
21 - Evergreen Valley College	9,468						
10901 - NSF Model Curric - Civil Engineering	9,468						
<u>10902 - NSF INCLUDES Alliance Yr 2</u>							
21 - Evergreen Valley College	5,000						
10902 - NSF INCLUDES Alliance Yr 2	5,000						
<u>10903 - NSF Model Curr-Civil Eng (03-04)</u>							
21 - Evergreen Valley College	59,359	10,641	10,641	10,641		(10,641)	(100)
10903 - NSF Model Curr-Civil Eng (03-04)	59,359	10,641	10,641	10,641		(10,641)	(100)
<u>10921 - NSF SRI Project Goals YR1</u>							
21 - Evergreen Valley College	11,581						
10921 - NSF SRI Project Goals YR1	11,581						
<u>10922 - NSF-SRI Project GOALS YR2</u>							
21 - Evergreen Valley College	14,239	41,784	41,784	41,784		(41,784)	(100)

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10922 - NSF-SRI Project GOALS YR2	14,239	41,784	41,784	41,784		(41,784)	(100)
<u>10931 - NSF NextFlex</u>							
25 - EVC Prior Year C/O and One-time Items	23,923	107,985	107,985	107,985		(107,985)	(100)
10931 - NSF NextFlex	23,923	107,985	107,985	107,985		(107,985)	(100)
<u>10935 - NSF S-STEM Biology</u>							
21 - Evergreen Valley College							
25 - EVC Prior Year C/O and One-time Items		749,844	749,844	159,424	590,420	(159,424)	(21)
10935 - NSF S-STEM Biology		749,844	749,844	159,424	590,420	(159,424)	(21)
<u>11101 - TANF</u>							
21 - Evergreen Valley College	39,854	42,536	42,536	42,536	42,536		
11101 - TANF	39,854	42,536	42,536	42,536	42,536		
<u>11208 - YESS-ILP</u>							
21 - Evergreen Valley College	19,467	22,500	22,500	22,500	22,500		
11208 - YESS-ILP	19,467	22,500	22,500	22,500	22,500		
<u>11301 - CalFresh (CSU Chico)</u>							
21 - Evergreen Valley College	14,124	165,256	165,256	116,078	171,885	6,629	4
25 - EVC Prior Year C/O and One-time Items	5,797	115,569	115,569	23,450	49,178	(66,391)	(57)
11301 - CalFresh (CSU Chico)	19,921	280,825	280,825	139,529	221,063	(59,762)	(21)
1 - Federal	4,877,458	17,197,046	15,151,798	9,924,661	7,154,880	(7,996,918)	(53)
<u>2 - State</u>							
<u>20201 - EOP&S</u>							
21 - Evergreen Valley College	842,749	1,090,006	1,090,006	872,081	1,090,006		
25 - EVC Prior Year C/O and One-time Items	160,570	230,014	230,014	230,014	217,925	(12,089)	(5)
20201 - EOP&S	1,003,319	1,320,020	1,320,020	1,102,095	1,307,931	(12,089)	(1)
<u>20203 - NextUp</u>							
21 - Evergreen Valley College			225,993	4,000	225,993		
25 - EVC Prior Year C/O and One-time Items					221,993	221,993	
20203 - NextUp			225,993	4,000	447,986	221,993	98
<u>20211 - Learning Aligned Employmt Prog</u>							
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	
20211 - Learning Aligned Employmt Prog			1,964,847		1,964,847		

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<u>20301 - DSP</u>							
21 - Evergreen Valley College	425,356	677,338	677,338	482,008	677,338		
25 - EVC Prior Year C/O and One-time Items	131,001	106,930	106,930	106,930	195,330	88,401	83
20301 - DSP	556,357	784,268	784,268	588,937	872,668	88,401	11
<u>20305 - LGBTQ</u>							
25 - EVC Prior Year C/O and One-time Items		69,905	69,905	69,905		(69,905)	(100)
20305 - LGBTQ		69,905	69,905	69,905		(69,905)	(100)
<u>20400 - Student Equity & Achievement</u>							
21 - Evergreen Valley College	1,850,103	2,472,248	2,596,113	2,141,499	2,596,113		
25 - EVC Prior Year C/O and One-time Items	957,977	637,173	636,546	636,546	454,615	(181,931)	(29)
20400 - Student Equity & Achievement	2,808,080	3,109,421	3,232,659	2,778,044	3,050,728	(181,931)	(6)
<u>20401 - Student Success & Support Program</u>							
21 - Evergreen Valley College							
25 - EVC Prior Year C/O and One-time Items							
20401 - Student Success & Support Program							
<u>20403 - Hunger Free Campus Support</u>							
25 - EVC Prior Year C/O and One-time Items		22,808	22,808	22,808		(22,808)	(100)
20403 - Hunger Free Campus Support		22,808	22,808	22,808		(22,808)	(100)
<u>20404 - Innovation in Higher Education</u>							
25 - EVC Prior Year C/O and One-time Items	18,603						
20404 - Innovation in Higher Education	18,603						
<u>20405 - Zero Textbook Cost Degree</u>							
21 - Evergreen Valley College			20,000			(20,000)	(100)
25 - EVC Prior Year C/O and One-time Items					20,000	20,000	
20405 - Zero Textbook Cost Degree			20,000		20,000		
<u>20408 - Veteran Resource Center (SSSP)</u>							
21 - Evergreen Valley College		50,466	50,466	8,114	50,466		
25 - EVC Prior Year C/O and One-time Items	86,720	51,424	51,424	51,424	42,352	(9,072)	(18)
20408 - Veteran Resource Center (SSSP)	86,720	101,890	101,890	59,538	92,818	(9,072)	(9)
<u>20409 - Dream Resource Liaison</u>							
21 - Evergreen Valley College	10,567	85,630	85,630		85,630		
25 - EVC Prior Year C/O and One-time Items	37,705	75,063	75,063	75,063	85,630	10,567	14
20409 - Dream Resource Liaison	48,272	160,693	160,693	75,063	171,260	10,567	7

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<u>20421 - Basic Needs Centers</u>							
21 - Evergreen Valley College	40,003	297,276	297,276	91,878	297,276		
25 - EVC Prior Year C/O and One-time Items		190,304	190,304	190,304	205,398	15,094	8
20421 - Basic Needs Centers	40,003	487,580	487,580	282,182	502,674	15,094	3
<u>20422 - Student Food House Spt-BasicNd</u>							
21 - Evergreen Valley College	39,250	235,136	235,136		235,136		
25 - EVC Prior Year C/O and One-time Items		195,727	195,727	195,727	235,136	39,409	20
20422 - Student Food House Spt-BasicNd	39,250	430,863	430,863	195,727	470,272	39,409	9
<u>20423 - Student Housing (Planning)</u>							
21 - Evergreen Valley College			235,000		235,000		
25 - EVC Prior Year C/O and One-time Items					235,000	235,000	
20423 - Student Housing (Planning)			235,000		470,000	235,000	100
<u>20702 - IEPI Innovation&Effectiveness</u>							
21 - Evergreen Valley College	60,339						
25 - EVC Prior Year C/O and One-time Items		139,661	139,661	139,661		(139,661)	(100)
20702 - IEPI Innovation&Effectiveness	60,339	139,661	139,661	139,661		(139,661)	(100)
<u>20711 - Umoja Community Edu Foundation</u>							
21 - Evergreen Valley College							
25 - EVC Prior Year C/O and One-time Items	30	88	88	88		(88)	(100)
20711 - Umoja Community Edu Foundation	30	88	88	88		(88)	(100)
<u>20813 - CA Apprentice Init Tech Path</u>							
25 - EVC Prior Year C/O and One-time Items	60,000						
20813 - CA Apprentice Init Tech Path	60,000						
<u>20814 - CAI - Hgh Rd Training Prtnrshp</u>							
21 - Evergreen Valley College	53,666						
25 - EVC Prior Year C/O and One-time Items		71,334	71,334	71,334		(71,334)	(100)
20814 - CAI - Hgh Rd Training Prtnrshp	53,666	71,334	71,334	71,334		(71,334)	(100)
<u>20815 - CA Apprentice Init - CARE</u>							
21 - Evergreen Valley College			500,000	45,335		(500,000)	(100)
25 - EVC Prior Year C/O and One-time Items					454,665	454,665	
20815 - CA Apprentice Init - CARE			500,000	45,335	454,665	(45,335)	(9)
<u>21001 - County Excess Costs Serv-CALWORKS</u>							
21 - Evergreen Valley College	136,213	145,000	145,000	145,000	145,000		
21001 - County Excess Costs Serv-CALWORKS	136,213	145,000	145,000	145,000	145,000		

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<u>21201 - CALWORKS</u>							
21 - Evergreen Valley College	84,430	241,402	241,402	69,685	241,402		
25 - EVC Prior Year C/O and One-time Items	76,239	127,345	127,345	127,345	171,717	44,372	35
21201 - CALWORKS	160,669	368,747	368,747	197,030	413,119	44,372	12
<u>21301 - Financial Aid Administration</u>							
21 - Evergreen Valley College	335,666	437,008	437,008	431,738	397,320	(39,688)	(9)
25 - EVC Prior Year C/O and One-time Items	28,801				5,270	5,270	
21301 - Financial Aid Administration	364,468	437,008	437,008	431,738	402,590	(34,418)	(8)
<u>21302 - Financial Aid Technology</u>							
21 - Evergreen Valley College	21,580	37,713	37,713		37,713		
25 - EVC Prior Year C/O and One-time Items	19,115	16,133	16,133	16,133	37,713	21,580	134
21302 - Financial Aid Technology	40,695	53,846	53,846	16,133	75,426	21,580	40
<u>21401 - Block Grant - Instructional Support</u>							
25 - EVC Prior Year C/O and One-time Items		794,460	794,460		794,460		
21401 - Block Grant - Instructional Support		794,460	794,460		794,460		
<u>21503 - Block Grant - Phys Plant 18-19</u>							
25 - EVC Prior Year C/O and One-time Items	90,329						
21503 - Block Grant - Phys Plant 18-19	90,329						
<u>21504 - Block Grant - Phys Plant 19-20</u>							
25 - EVC Prior Year C/O and One-time Items		14,929	14,929	14,929		(14,929)	(100)
21504 - Block Grant - Phys Plant 19-20		14,929	14,929	14,929		(14,929)	(100)
<u>21506 - Block Grant -Phys Plant 21-22</u>							
25 - EVC Prior Year C/O and One-time Items		1,371,557	1,371,557	1,073,201	298,357	(1,073,201)	(78)
21506 - Block Grant -Phys Plant 21-22		1,371,557	1,371,557	1,073,201	298,357	(1,073,201)	(78)
<u>21507 - Block Grant - Phy Plant 22-23</u>							
21 - Evergreen Valley College			4,854,086	4,656,026		(4,854,086)	(100)
25 - EVC Prior Year C/O and One-time Items					198,060	198,060	
21507 - Block Grant - Phy Plant 22-23			4,854,086	4,656,026	198,060	(4,656,026)	(96)
<u>21519 - Year 1 BASIC SKILLS</u>							
21 - Evergreen Valley College							
21519 - Year 1 BASIC SKILLS							
<u>21610 - COVID19 Rspns Blk Grnt Prop98</u>							
25 - EVC Prior Year C/O and One-time Items	290,255						

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17 - Grants / Categoricals

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21610 - COVID19 Rspns Blk Grnt Prop98	290,255						
<u>21611 - Covid 19 Recovery Block Grant</u>							
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	
21611 - Covid 19 Recovery Block Grant			2,853,286		2,853,286		
<u>21612 - CAL VAX</u>							
21 - Evergreen Valley College	10,000						
21612 - CAL VAX	10,000						
<u>22004 - Guided Pathways Allocation</u>							
21 - Evergreen Valley College		294,251	294,251		294,251		
25 - EVC Prior Year C/O and One-time Items	144,673	140,050	140,050	140,050	294,251	154,200	110
22004 - Guided Pathways Allocation	144,673	434,301	434,301	140,050	588,501	154,200	36
<u>22005 - Student Succ Completion Grant</u>							
21 - Evergreen Valley College	1,119,204	2,542,577	2,542,577	2,542,577	2,542,577		
22005 - Student Succ Completion Grant	1,119,204	2,542,577	2,542,577	2,542,577	2,542,577		
<u>22009 - Immed Action-CalFresh Outreach</u>							
25 - EVC Prior Year C/O and One-time Items	14,099	5,930	5,930	5,930		(5,930)	(100)
22009 - Immed Action-CalFresh Outreach	14,099	5,930	5,930	5,930		(5,930)	(100)
<u>22010 - Immed Action-Retention/Outreach</u>							
21 - Evergreen Valley College	264,603	747,300	763,010	250,000	763,010		
25 - EVC Prior Year C/O and One-time Items	99,733	281,280	277,280	277,280	513,010	235,729	85
22010 - Immed Action-Retention/Outreach	364,336	1,028,580	1,040,290	527,280	1,276,019	235,729	23
<u>22301 - CARE</u>							
21 - Evergreen Valley College	79,229	168,425	168,425	115,472	168,425		
25 - EVC Prior Year C/O and One-time Items	6,446	19,716	19,716	19,716	52,953	33,237	169
22301 - CARE	85,675	188,141	188,141	135,188	221,378	33,237	18
<u>22500 - Lottery-Prop 20 Restricted</u>							
21 - Evergreen Valley College	179,623	308,468	308,468		308,468		
25 - EVC Prior Year C/O and One-time Items	92,959	1,181,534	1,195,814	474,282	1,030,000	(165,814)	(14)
22500 - Lottery-Prop 20 Restricted	272,582	1,490,002	1,504,282	474,282	1,338,468	(165,814)	(11)
<u>22593 - Cultural Competent Faculty PD</u>							
25 - EVC Prior Year C/O and One-time Items		50,435	50,435		50,435		
22593 - Cultural Competent Faculty PD		50,435	50,435		50,435		

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<u>25600 - Nursing Career Tech ED</u>							
21 - Evergreen Valley College	177,786	197,578	197,578	177,578	197,578		
25 - EVC Prior Year C/O and One-time Items		19,792	19,792	19,792	20,000	208	1
25600 - Nursing Career Tech ED	177,786	217,370	217,370	197,370	217,578	208	0
<u>25619 - Adult Education Block Grant</u>							
21 - Evergreen Valley College	195,062	250,000	250,000	188,169	250,000		
25 - EVC Prior Year C/O and One-time Items	56,635	54,938	54,938	54,938	61,831	6,893	13
25619 - Adult Education Block Grant	251,697	304,938	304,938	243,107	311,831	6,893	2
<u>25702 - California College Promise</u>							
21 - Evergreen Valley College	212,637	599,939	599,939	258,000	599,939		
25 - EVC Prior Year C/O and One-time Items	326,012	269,837	269,837	269,837	341,939	72,102	27
25702 - California College Promise	538,649	869,776	869,776	527,837	941,878	72,102	8
<u>26201 - Strong Workforce Local - Yr3</u>							
25 - EVC Prior Year C/O and One-time Items	57,872						
26201 - Strong Workforce Local - Yr3	57,872						
<u>26202 - Strong Workforce Local - Yr2</u>							
25 - EVC Prior Year C/O and One-time Items	650,785	1,052,777	1,053,077	1,053,077	1,122,000	68,923	7
26202 - Strong Workforce Local - Yr2	650,785	1,052,777	1,053,077	1,053,077	1,122,000	68,923	7
<u>26203 - Strong Workforce Program</u>							
21 - Evergreen Valley College	227,029	1,059,764	1,402,821	280,821	1,402,821		
26203 - Strong Workforce Program	227,029	1,059,764	1,402,821	280,821	1,402,821		
<u>26204 - Strong Workforce Regional Plan</u>							
21 - Evergreen Valley College	235,496	664,351	741,552	210,552	741,552		
26204 - Strong Workforce Regional Plan	235,496	664,351	741,552	210,552	741,552		
<u>26205 - Strong Workforce Regional -Yr2</u>							
25 - EVC Prior Year C/O and One-time Items	488,833	428,855	428,855	428,855	531,000	102,145	24
26205 - Strong Workforce Regional -Yr2	488,833	428,855	428,855	428,855	531,000	102,145	24
<u>26206 - Strong Workforce Regional -Yr3</u>							
25 - EVC Prior Year C/O and One-time Items	16,319						
26206 - Strong Workforce Regional -Yr3	16,319						
<u>26207 - Strong Workforce Regional-RJV Y1</u>							
21 - Evergreen Valley College	125,000						
26207 - Strong Workforce Regional-RJV Y1	125,000						

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<u>26208 - Strong Workforce Regional-RJV Y2</u>							
25 - EVC Prior Year C/O and One-time Items		201,358	201,358	161,358		(201,358)	(100)
26208 - Strong Workforce Regional-RJV Y2		201,358	201,358	161,358		(201,358)	(100)
<u>26209 - Strong Workforce Regional-RJV Y3</u>							
25 - EVC Prior Year C/O and One-time Items					40,000	40,000	
26209 - Strong Workforce Regional-RJV Y3					40,000	40,000	
<u>26313 - Campus Safety & Sexual Assault</u>							
25 - EVC Prior Year C/O and One-time Items		18	18	18		(18)	(100)
26313 - Campus Safety & Sexual Assault		18	18	18		(18)	(100)
<u>26402 - Mental Health Support Funds</u>							
21 - Evergreen Valley College		211,125	211,125		211,125		
25 - EVC Prior Year C/O and One-time Items	239,599	329,368	329,368	329,368	211,125	(118,243)	(36)
26402 - Mental Health Support Funds	239,599	540,493	540,493	329,368	422,250	(118,243)	(22)
2 - State	10,876,902	20,963,744	32,186,741	19,226,445	26,754,435	(5,432,307)	(17)
<u>3 - Local</u>							
<u>31612 - Sobrato Family Foundation</u>							
21 - Evergreen Valley College			250,000	56,653		(250,000)	(100)
25 - EVC Prior Year C/O and One-time Items					193,347	193,347	
31612 - Sobrato Family Foundation			250,000	56,653	193,347	(56,653)	(23)
<u>32417 -</u>							
21 - Evergreen Valley College			4,999	4,999		(4,999)	(100)
32417 -			4,999	4,999		(4,999)	(100)
<u>32805 - UCSD Space Grant Consortium</u>							
21 - Evergreen Valley College	5,085		10,000			(10,000)	(100)
25 - EVC Prior Year C/O and One-time Items	3,000	10,000	10,000	10,000	10,000		
32805 - UCSD Space Grant Consortium	8,085	10,000	20,000	10,000	10,000	(10,000)	(50)
<u>33413 - Pure Good Fndn Workforce Dev</u>							
25 - EVC Prior Year C/O and One-time Items	21,872	49,013	49,013		49,013		
33413 - Pure Good Fndn Workforce Dev	21,872	49,013	49,013		49,013		
<u>33414 - Growth Sector</u>							
21 - Evergreen Valley College			100,000	20,000		(100,000)	(100)
25 - EVC Prior Year C/O and One-time Items					80,000	80,000	
33414 - Growth Sector			100,000	20,000	80,000	(20,000)	(20)

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<u>33507 - Dorothy D. Rupe Nursing</u>							
21 - Evergreen Valley College	19,450	20,580	20,580	20,580	20,000	(580)	(3)
33507 - Dorothy D. Rupe Nursing	19,450	20,580	20,580	20,580	20,000	(580)	(3)
<u>33513 - YESS - Foster Youth</u>							
21 - Evergreen Valley College	7,467		11,250	11,250		(11,250)	(100)
25 - EVC Prior Year C/O and One-time Items		34	34	34		(34)	(100)
33513 - YESS - Foster Youth	7,467	34	11,284	11,284		(11,284)	(100)
<u>33514 - Burton Book Fund</u>							
21 - Evergreen Valley College	3,600	6,000	6,000	6,000		(6,000)	(100)
33514 - Burton Book Fund	3,600	6,000	6,000	6,000		(6,000)	(100)
<u>33515 - FCCC HealthCare Grant</u>							
25 - EVC Prior Year C/O and One-time Items	4						
33515 - FCCC HealthCare Grant	4						
<u>34403 - San Jose Promise Local -EBAY</u>							
25 - EVC Prior Year C/O and One-time Items	6,564	62,106	62,106		62,106		
34403 - San Jose Promise Local -EBAY	6,564	62,106	62,106		62,106		
3 - Local	67,041	147,732	523,981	129,516	414,466	(109,516)	(21)
Expense	15,821,401	38,308,522	47,862,521	29,280,621	34,323,780	(13,538,741)	(28)
2 - Evergreen Valley College	(15,821,401)	(38,308,522)	(47,862,521)	(29,280,621)	(34,323,780)	13,538,741	(28)
17 - Grants / Categoricals	(15,821,401)	(38,308,522)	(47,862,521)	(29,280,621)	(34,323,780)	13,538,741	(28)

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9 - District Services							
Income							
1 - Federal							
481 - Federal Revenue	423,089	417,876	4,000,000			(4,000,000)	(100)
1 - Federal	423,089	417,876	4,000,000			(4,000,000)	(100)
2 - State							
486 - State Revenue	884,331	4,680,899	3,211,957	246,281	3,070,895	(141,062)	(4)
2 - State	884,331	4,680,899	3,211,957	246,281	3,070,895	(141,062)	(4)
Income	1,307,420	5,098,775	7,211,957	246,281	3,070,895	(4,141,062)	(57)
9 - District Services	1,307,420	5,098,775	7,211,957	246,281	3,070,895	(4,141,062)	(57)
17 - Grants / Categoricals	1,307,420	5,098,775	7,211,957	246,281	3,070,895	(4,141,062)	(57)

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	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
9 - District Services							
<u>Expense</u>							
1 - Federal							
10506 - CARES Act HEERF II							
95 - DS Prior Year C/O and One-time Items	423,089	417,876					
10506 - CARES Act HEERF II	423,089	417,876					
10508 - ARPA HEERF III							
95 - DS Prior Year C/O and One-time Items			4,000,000			(4,000,000)	(100)
10508 - ARPA HEERF III			4,000,000			(4,000,000)	(100)
1 - Federal	423,089	417,876	4,000,000			(4,000,000)	(100)
2 - State							
20400 - Student Equity & Achievement							
95 - DS Prior Year C/O and One-time Items	37,868	78,085	78,085	78,085	73,808	(4,277)	(5)
96 - District Services		75,622	101,808	28,000	101,808		
20400 - Student Equity & Achievement	37,868	153,707	179,894	106,085	175,617	(4,277)	(2)
21302 - Financial Aid Technology							
95 - DS Prior Year C/O and One-time Items	21,656	36,486	36,486	16,000	20,486	(16,000)	(44)
21302 - Financial Aid Technology	21,656	36,486	36,486	16,000	20,486	(16,000)	(44)
21504 - Block Grant - Phys Plant 19-20							
95 - DS Prior Year C/O and One-time Items	29,857	29,857					
21504 - Block Grant - Phys Plant 19-20	29,857	29,857					
21506 - Block Grant -Phys Plant 21-22							
95 - DS Prior Year C/O and One-time Items		1,055,044	135,477			(135,477)	(100)
96 - District Services	248,346						
21506 - Block Grant -Phys Plant 21-22	248,346	1,055,044	135,477			(135,477)	(100)
21507 - Block Grant - Phy Plant 22-23							
96 - District Services		1,941,634					
21507 - Block Grant - Phy Plant 22-23		1,941,634					
21610 - COVID19 Rspns Blk Grnt Prop98							
99 - Districtwide	146,532						
21610 - COVID19 Rspns Blk Grnt Prop98	146,532						

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<u>21611 - Covid 19 Recovery Block Grant</u>							
95 - DS Prior Year C/O and One-time Items					1,007,042	1,007,042	
96 - District Services			1,007,042			(1,007,042)	(100)
21611 - Covid 19 Recovery Block Grant			1,007,042		1,007,042		
<u>22507 - Library Services Platform</u>							
99 - Districtwide		13,196	13,196	13,196		(13,196)	(100)
22507 - Library Services Platform		13,196	13,196	13,196		(13,196)	(100)
<u>22591 - Classified Prof Devlp</u>							
95 - DS Prior Year C/O and One-time Items		62,664	62,664		62,664		
22591 - Classified Prof Devlp		62,664	62,664		62,664		
<u>22596 - EEO Best Practices</u>							
95 - DS Prior Year C/O and One-time Items		208,333	208,333	78,000	130,333	(78,000)	(37)
22596 - EEO Best Practices		208,333	208,333	78,000	130,333	(78,000)	(37)
<u>22597 - Equal Employment Opportunity</u>							
95 - DS Prior Year C/O and One-time Items	27,302	129,978	129,978	33,000	235,866	105,888	81
96 - District Services		50,000	138,888		138,888		
22597 - Equal Employment Opportunity	27,302	179,978	268,866	33,000	374,754	105,888	39
<u>24102 - Systemwide Tech Data Security</u>							
99 - Districtwide			300,000		300,000		
24102 - Systemwide Tech Data Security			300,000		300,000		
<u>25700 - State STRS On-Behalf Payment</u>							
99 - Districtwide	372,770						
25700 - State STRS On-Behalf Payment	372,770						
<u>26220 - College Specific Allocations</u>							
99 - Districtwide		1,000,000	1,000,000		1,000,000		
26220 - College Specific Allocations		1,000,000	1,000,000		1,000,000		
2 - State	884,331	4,680,899	3,211,957	246,281	3,070,895	(141,062)	(4)
Expense	1,307,420	5,098,775	7,211,957	246,281	3,070,895	(4,141,062)	(57)
9 - District Services	(1,307,420)	(5,098,775)	(7,211,957)	(246,281)	(3,070,895)	4,141,062	(57)
17 - Grants / Categoricals	(1,307,420)	(5,098,775)	(7,211,957)	(246,281)	(3,070,895)	4,141,062	(57)

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9 - CEM							
Income							
1 - Federal							
481 - Federal Revenue	274,255	501,985	501,985	5,900		(501,985)	(100)
1 - Federal	274,255	501,985	501,985	5,900		(501,985)	(100)
2 - State							
486 - State Revenue	768,074	796,508	923,839	715,100		(923,839)	(100)
2 - State	768,074	796,508	923,839	715,100		(923,839)	(100)
3 - Local							
488 - Local Revenue	380,977	235,600	300,100	313,500		(300,100)	(100)
3 - Local	380,977	235,600	300,100	313,500		(300,100)	(100)
Income	1,423,306	1,534,093	1,725,924	1,034,500		(1,725,924)	(100)
9 - CEM	1,423,306	1,534,093	1,725,924	1,034,500		(1,725,924)	(100)
17 - Grants / Categoricals	1,423,306	1,534,093	1,725,924	1,034,500		(1,725,924)	(100)

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9 - CEM							
Expense							
1 - Federal							
10901 - NSF Model Curric - Civil Engineering							
98 - WorkForce Institute		47,175	47,175	16,600		(47,175)	(100)
10901 - NSF Model Curric - Civil Engineering		47,175	47,175	16,600		(47,175)	(100)
10902 - NSF INCLUDES Alliance Yr 2							
98 - WorkForce Institute	55,567	226,173	226,173	74,000		(226,173)	(100)
10902 - NSF INCLUDES Alliance Yr 2	55,567	226,173	226,173	74,000		(226,173)	(100)
10903 - NSF Model Curr-Civil Eng (03-04)							
98 - WorkForce Institute	81,015	119,094	119,094	10,600		(119,094)	(100)
10903 - NSF Model Curr-Civil Eng (03-04)	81,015	119,094	119,094	10,600		(119,094)	(100)
10904 - WestEd Grant E3 institute							
98 - WorkForce Institute	95,139						
10904 - WestEd Grant E3 institute	95,139						
10921 - NSF SRI Project Goals YR1							
98 - WorkForce Institute	19,410	14,707	14,707	12,000		(14,707)	(100)
10921 - NSF SRI Project Goals YR1	19,410	14,707	14,707	12,000		(14,707)	(100)
10922 - NSF-SRI Project GOALS YR2							
98 - WorkForce Institute	23,124	94,836	94,836	15,000		(94,836)	(100)
10922 - NSF-SRI Project GOALS YR2	23,124	94,836	94,836	15,000		(94,836)	(100)
1 - Federal	274,255	501,985	501,985	128,200		(501,985)	(100)
2 - State							
25619 - Adult Education Block Grant							
97 - WorkForce Institute C/O and One-time Items	47,816	53,815	89,192	92,500		(89,192)	(100)
98 - WorkForce Institute	720,257	742,693	834,647	525,000	(147,563)	(982,210)	(118)
25619 - Adult Education Block Grant	768,074	796,508	923,839	617,500	(147,563)	(1,071,402)	(116)
2 - State	768,074	796,508	923,839	617,500	(147,563)	(1,071,402)	(116)
3 - Local							
31601 - United Way Grant							
97 - WorkForce Institute C/O and One-time Items	79,149	79,000	79,000	67,800		(79,000)	(100)

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

17 - Grants / Categoricals

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
98 - WorkForce Institute	118,127	145,000	145,000	143,600	147,563	2,563	2
31601 - United Way Grant	197,276	224,000	224,000	211,400	147,563	(76,437)	(34)
<u>31613 - Kaiser Permanente Benefits</u>							
97 - WorkForce Institute C/O and One-time Items	19,507						
98 - WorkForce Institute	50,000			18,600			
31613 - Kaiser Permanente Benefits	69,507			18,600			
<u>32418 - SC Cnty Office of ReEntry Svs</u>							
98 - WorkForce Institute	24,194		64,500	40,200		(64,500)	(100)
32418 - SC Cnty Office of ReEntry Svs	24,194		64,500	40,200		(64,500)	(100)
<u>33406 - WFI - PG&E</u>							
97 - WorkForce Institute C/O and One-time Items		11,600	11,600			(11,600)	(100)
33406 - WFI - PG&E		11,600	11,600			(11,600)	(100)
<u>34301 - Fresh Start Grant</u>							
98 - WorkForce Institute				18,600			
34301 - Fresh Start Grant				18,600			
<u>34712 - Google Program</u>							
98 - WorkForce Institute	90,000						
34712 - Google Program	90,000						
3 - Local	380,977	235,600	300,100	288,800	147,563	(152,537)	(51)
Expense	1,423,306	1,534,093	1,725,924	1,034,500		(1,725,924)	(100)
9 - CEM	(1,423,306)	(1,534,093)	(1,725,924)	(1,034,500)		1,725,924	(100)
17 - Grants / Categoricals	(1,423,306)	(1,534,093)	(1,725,924)	(1,034,500)		1,725,924	(100)

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

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

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48 - Revenue							
48699 - Other State Income		10,000	10,000		2,000	(8,000)	(80)
48876 - Health Fees	183,485	280,483	280,483	359,334	190,000	(90,483)	(32)
48890 - Other Local Income	1,340	10,000	10,000	2,215	2,000	(8,000)	(80)
48966 - Interfund Trans In (18 fr 17)	50,000	281,700					
48979 - Interfund Trans In (10 fr 18)	109,806				159,725	159,725	
48 - Revenue	344,632	582,183	300,483	361,549	353,725	53,242	18
Income	344,632	582,183	300,483	361,549	353,725	53,242	18
Expense							
51 - Academic Salaries							
51211 - Other Contract Salaries - Unit	109,066	111,793	111,793	113,194	115,754	3,961	4
51400 - Hrly Cert Sal-Non Teach	25,995	32,916	32,916	71,616	78,900	45,984	140
51 - Academic Salaries	135,060	144,709	144,709	184,810	194,654	49,945	35
52 - Classified Salaries							
52110 - Reg, Other Than Instruction - Un	64,303	63,279	63,279	34,579	54,718	(8,561)	(14)
52111 - Regular, Professional Growth	765			459			
52310 - Hrly, Other Than Instruction	50,319	64,300	64,300	48,764	64,300		
52 - Classified Salaries	115,388	127,579	127,579	83,802	119,018	(8,561)	(7)
53 - Employee Benefits							
53110 - STRS	(3,055)			2,865			
53120 - STRS Non-Instructional	2,576						
53220 - PERS Reg Classified	39,839	44,416	44,416	37,384	42,959	(1,457)	(3)
53310 - OASDI Certif/Instr Aide	28			471			
53320 - OASDI-Classified/Non-Instr Cert.	17,432	13,393	13,393	15,384	13,041	(352)	(3)
53420 - H & W - Non-Instruction	27,744	30,845	30,845	25,285	55,865	25,020	81
53510 - Unemployment Insurance - Instruction	(13)			238			
53520 - Unemployment Insurance - Non-Instruction	1,686	1,138	1,138	1,508	1,108	(30)	(3)
53610 - Workers Comp - Instruction	135			649			
53620 - Workers Comp - Non-Instruction	4,063	2,388	2,388	3,015	2,326	(62)	(3)
53 - Employee Benefits	90,434	92,180	92,180	86,799	115,299	23,119	25
54 - Supplies and Materials							
54300 - Supplies - Non Instruction	1,666	6,800	9,401	2,806	6,800	(2,601)	(28)
54310 - Software Non Instruction Over \$200		41,000	37,509		10,000	(27,509)	(73)
54 - Supplies and Materials	1,666	47,800	46,910	2,806	16,800	(30,110)	(64)

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

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

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
55 - Other Operating Expenses and Services							
55100 - Personal Services	1,256	3,000	3,000	2,349	3,000		
55130 - License Renewal Non-Instr	100		240	288	300	60	25
55200 - Conference	150						
55220 - Memberships	579		650	695	700	50	8
55 - Other Operating Expenses and Services	2,085	3,000	3,890	3,332	4,000	110	3
Expense	344,632	415,268	415,268	361,549	449,771	34,503	8
1 - San Jose City College		166,915	(114,785)		(96,046)	18,739	(16)
<i>Beginning Fund Balance, July 1st</i>				96,046	96,046		
<i>Ending Fund Balance, June, 30th</i>				96,046	0		

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

18 - Student Health Fees Fund
2 - Evergreen Valley College

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48 - Revenue							
48699 - Other State Income	670	5,000	5,000	4	5,000		
48876 - Health Fees	192,597	324,636	324,636	174,265	324,636		
48890 - Other Local Income	1,105	4,000	4,000	1,616	4,000		
48966 - Interfund Trans In (18 fr 17)	132,039						
48 - Revenue	326,409	333,636	333,636	175,885	333,636		
Income	326,409	333,636	333,636	175,885	333,636		
Expense							
51 - Academic Salaries							
51211 - Other Contract Salaries - Unit		114,664	114,664	114,664	57,332	(57,332)	(50)
51400 - Hrly Cert Sal-Non Teach		49,314	49,314	62,764	49,314		
51 - Academic Salaries		163,978	163,978	177,428	106,646	(57,332)	(35)
52 - Classified Salaries							
52110 - Reg, Other Than Instruction - Un		67,822	67,822	70,183	67,822		
52111 - Regular, Professional Growth				452			
52310 - Hrly, Other Than Instruction		25,760	25,760	14,916	25,760		
52 - Classified Salaries		93,582	93,582	85,551	93,582		
53 - Employee Benefits							
53110 - STRS		2,269	2,269		2,269		
53120 - STRS Non-Instructional		21,901	21,901	21,901	21,901		
53220 - PERS Reg Classified		17,206	17,206	17,206	17,091	(115)	(1)
53320 - OASDI-Classified/Non-Instr Cert.		9,644	9,644	9,644	8,812	(832)	(9)
53420 - H & W - Non-Instruction		38,768	38,768	38,768	40,807	2,039	5
53520 - Unemployment Insurance - Non-Instruction		1,351	1,351	1,720	979	(372)	(28)
53610 - Workers Comp - Instruction				822			
53620 - Workers Comp - Non-Instruction		3,603	3,603	2,775	2,821	(782)	(22)
53 - Employee Benefits		94,742	94,742	92,837	94,680	(62)	(0)
54 - Supplies and Materials							
54300 - Supplies - Non Instruction		7,823	7,820	3,130	7,823	3	0
54301 - Food & Food Serv - Non-Instr			100	100	100		
54310 - Software Non Instruction Over \$200			200	200	200		
54 - Supplies and Materials		7,823	8,120	3,430	8,123	3	0
55 - Other Operating Expenses and Services							

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

18 - Student Health Fees Fund
2 - Evergreen Valley College

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
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	
55220 - Memberships			150	150	150		
55230 - Mileage Expense			100	100	100		
55550 - Garbage			600	522	600		
55711 - Advertising			3,830	3,830	4,000	170	4
55810 - Postage			100	100	100		
55820 - Undistributed Funded Programs		368,886	364,886		215,461	(149,426)	(41)
55 - Other Operating Expenses and Services		378,886	378,251	13,287	238,996	(139,255)	(37)
56 - Capital Outlay							
56411 - Equipment - (\$200 Through \$4,999)			338	338		(338)	(100)
56 - Capital Outlay			338	338		(338)	(100)
Expense		739,011	739,011	372,870	542,027	(196,985)	(27)
2 - Evergreen Valley College	326,409	(405,375)	(405,375)	(196,984)	(208,391)	196,985	(49)
<i>Beginning Fund Balance, July 1st</i>				405,375	208,391		
<i>Ending Fund Balance, June, 30th</i>				208,391	0		

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

19 - East San Jose Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48 - Revenue		1,250,000	1,550,000	1,250,000	1,250,000	(300,000)	(19)
Income		1,250,000	1,550,000	1,250,000	1,250,000	(300,000)	(19)
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
55 - Other Operating Expenses and Services		1,250,000	1,550,000	40,754	1,250,000	(300,000)	(19)
Expense		1,250,000	1,550,000	40,754	1,250,000	(300,000)	(19)
19 - East San Jose Fund				1,209,246			
<i>Beginning Fund Balance, July 1st</i>				0	1,209,246		
<i>Ending Fund Balance, June, 30th</i>				1,209,246	1,209,246		



CAPITAL/BOND PROJECT FUNDS



SAN JOSÉ · EVERGREEN
Community College District



Funds 40, 41, 42, 46, 47 and 49

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 X-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 \$19 million within a span of two 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 2022-23, 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 2022-23, the projected remaining balance in this fund is estimated to be \$190 million.

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

36 - Capital Projects Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48860 - Interest	7,923	50,000	50,000	33,022	50,000		
48880 - Capital Outlay Fees	6,736	20,000	20,000	12,532	20,000		
48890 - Other Local Income	3,487,818	3,609,640	3,609,640	3,470,825	3,592,304	(17,336)	(0)
48960 -	417,876						
48 - Revenue	3,920,352	3,679,640	3,679,640	3,516,379	3,662,304	(17,336)	(0)
Income	3,920,352	3,679,640	3,679,640	3,516,379	3,662,304	(17,336)	(0)
<u>Expense</u>							
<u>52 - Classified Salaries</u>							
52110 - Reg, Other Than Instruction - Un	17,120	111,935	111,935	111,935	118,811	6,876	6
52111 - Regular, Professional Growth	182			152			
52120 - Reg, Other Than Instruction - Mg		16,810	16,810	16,810	16,810		
52310 - Hrlly, Other Than Instruction		72,493	72,493	72,493		(72,493)	(100)
52351 - Overtime	3,121						
52 - Classified Salaries	20,423	201,238	201,238	201,390	135,621	(65,617)	(33)
<u>53 - Employee Benefits</u>							
53220 - PERS Reg Classified	3,927	32,663	32,663	32,663	34,177	1,514	5
53320 - OASDI-Classified/Non-Instr Cert.	1,542	82,220	82,220	82,220	10,217	(72,003)	(88)
53420 - H & W - Non-Instruction	7,111	47,087	47,087	47,087	47,323	236	1
53520 - Unemployment Insurance - Non-Instruction	139	836	836	836	881	45	5
53620 - Workers Comp - Non-Instruction	340	1,756	1,756	1,756	1,850	94	5
53 - Employee Benefits	13,057	164,562	164,562	164,562	94,448	(70,114)	(43)
<u>54 - Supplies and Materials</u>							
54300 - Supplies - Non Instruction	9,901	110,000	59,200	75,134	84,200	25,000	42
54 - Supplies and Materials	9,901	110,000	59,200	75,134	84,200	25,000	42
<u>55 - Other Operating Expenses and Services</u>							
55100 - Personal Services	538,424	195,000	776,750	752,339	389,782	(386,968)	(50)
55130 - License Renewal Non-Instr	766,850	25,000	28,194	64,624	64,624	36,430	129
55620 - Repairs	24,793	256,430	449,930	299,153	449,930		
55625 - Repairs Pm Agreements		15,000	15,000	15,000	15,000		
55703 - Special Assessment Fee		15,000	15,000	15,000	15,000		
55712 - Legal Expenses	195,922	250,000	250,000	50,000	250,000		
55 - Other Operating Expenses and Services	1,525,989	756,430	1,534,874	1,196,116	1,184,336	(350,538)	(23)
<u>56 - Capital Outlay</u>							

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

36 - Capital Projects Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
56100 - Sites			920,000	903,778		(920,000)	(100)
56120 - Site Improvements		600,000	414,865	414,279	414,865		
56210 - Building Improvements			17,800	17,725	17,800		
56411 - Equipment - (\$200 Through \$4,999)	6,475						
56413 - Equipment - 3 yrs life	50,228		27,966	22,749	27,966		
56418 - Capitalizable Eqpt - 8 yr life	23,918	145,000	311,504	327,951	391,504	80,000	26
56 - Capital Outlay	80,621	745,000	1,692,135	1,686,482	852,135	(840,000)	(50)
<u>57 - Other Outgo</u>							
57900 - Appropriations For Contingencies		1,475,000	221		1,165,000	1,164,779	527,049
57 - Other Outgo		1,475,000	221		1,165,000	1,164,779	527,049
Expense	1,649,991	3,452,230	3,652,230	3,323,684	3,515,740	(136,490)	(4)
36 - Capital Projects Fund	2,270,361	227,410	27,410	192,695	146,564	119,154	435
<i>Beginning Fund Balance, July 1st</i>				11,424,841	11,617,536		
<i>Ending Fund Balance, June, 30th</i>				11,617,536	11,764,100		

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

40 - GO Bond Fund Meas X Series C

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
9 - District Services							
488 & 489 - Local Revenue and Other Financing Sources				200,000,000	900,000	900,000	
9 - District Services				200,000,000	900,000	900,000	
Income				200,000,000	900,000	900,000	
Expense							
1 - San Jose City College							
31114 - Demolition of Jaguar Gym Locker Rooms, Auxiliary Structures and Site Improvements		2,000					
31122 - Group II Equipment - \$200,000/yr for 10 years		509,028	428,226		428,226		
31129 - New Maint & Operations Bldg		3,073,586	1,292,832	101,014	1,191,818	(101,014)	(8)
31130 - Theater Access & Entrance Impr		1,631,866	301,723		301,723		
31132 - New CTE Building		28,997,687	73,340,681	512,912	72,827,770	(512,912)	(1)
31133 - New Swing Space Project		76,291	398,592		398,592		
31150 - ADA Improvements		110,000	282,774		170,483	(112,291)	(40)
31161 - Child Dvlpmnt Center-Phase I		3,856,909	270,760		270,760		
31162 - Student Center Expansion		2,690,576	531,665		531,665		
31165 - Jaguar Multicultural Center		15,588,883	669,954		669,954		
31166 - Track & Field Renovation		717,664	360,000		360,000		
31167 - Central Plant Renovation		14,124,612	528,077		528,077		
31170 - SJCC Elevator Modernization		2,902,788	2,430,631		2,430,631		
31171 - Central Plant Boiler Replaceme		350,000					
31173 - Mens Locker Room Demolition			500,000		500,000		
31174 - Demolition of Old Boiler Equipment			161,000		161,000		
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	500,972		500,972		
1 - San Jose City College		102,126,582	81,997,887	613,926	81,271,671	(726,217)	(1)
2 - Evergreen Valley College							
32132 - Student Services Center		8,865,195	43,293,509	6,831,255	36,462,254	(6,831,255)	(16)
32134 - Language Arts Building			13,731,368	5,518,100	8,213,268	(5,518,100)	(40)
32150 - Hold for Measure X		198,690	198,690		198,690		
32153 - Sequoia Upgrades/Nursing Add		18,528,356	25,869,361	2,296,896	23,572,464	(2,296,896)	(9)
32156 - General Education Building		4,504,357	24,938,405	3,562,425	21,375,980	(3,562,425)	(14)
32157 - Student Activities Center		441,129	135,217		135,217		
32161 - North Fire Lane/ADA		253,599					
32165 - Math,Sci,Social Sci Canopy			85,373		85,373		

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

40 - GO Bond Fund Meas X Series C

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
32166 - Entry Road and Parking Lot			1,014,086		1,014,086		
32167 - Campus-wide FFE			154,841		154,841		
32168 - Campus-wide Signage MasterPlan			97,596		97,596		
32169 - EVC-Central Plant Renovation		162,000	120,194		120,194		
32299 - Campus Contingency		14,006,836					
32307 - Small Capital Repairs		200,000	114,545		114,545		
32702 - IT Infrastrucutre Improvements		2,750,029					
32703 - Technology Upgrades			40,056		40,056		
2 - Evergreen Valley College		49,910,193	109,793,241	18,208,676	91,584,565	(18,208,676)	(17)
9 - District Services							
39301 - New District Services Building		100,000	367,963		367,963		
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	1,847,077		1,847,077		
39699 - Program Contingency		11,600,000					
39706 - Technology/Security		50,076,999	460,872		460,872		
39707 - DS Printing & Digital Imaging		183,557					
39709 - DS Network Storage/Servers		750,000					
39713 - DW Building Managment Sys		488,401					
39715 - DW Physical Security			2,246,418		2,246,418		
39905 - Management and related costs		1,341,655	2,906,541		3,018,833	112,291	4
39999 - Election/Legal/EIR/DO Labor and Related		4,386,359	380,000	380,000		(380,000)	(100)
9 - District Services		85,963,225	8,208,872	380,000	7,941,163	(267,709)	(3)
Expense		238,000,000	200,000,000	19,202,602	180,797,398	(19,202,602)	(10)
40 - GO Bond Fund Meas X Series C		(238,000,000)	(200,000,000)	180,797,398	(179,897,398)	20,102,602	(10)
<i>Beginning Fund Balance, July 1st</i>				<i>0</i>	<i>180,797,398</i>		
<i>Ending Fund Balance, June, 30th</i>				<i>180,797,398</i>	<i>900,000</i>		

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

41 - GO Bond Fund Meas X Series C-1

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
9 - District Services							
488 & 489 - Local Revenue & Other Financing Sources				38,000,000	300,000	300,000	
9 - District Services				38,000,000	300,000	300,000	
Income				38,000,000	300,000	300,000	
Expense							
1 - San Jose City College							
31199 - Campus Contingency			8,234,492		8,234,492		
1 - San Jose City College			8,234,492		8,234,492		
2 - Evergreen Valley College							
32299 - Campus Contingency			8,234,492		8,234,492		
2 - Evergreen Valley College			8,234,492		8,234,492		
9 - District Services							
39399 - District/Districtwide Contingency			4,841,017		4,841,017		
39631 - EVC Student Housing Complex			15,000,000		15,000,000		
39699 - Program Contingency			1,550,000		1,550,000		
39999 - Election/Legal/EIR/DO Labor and Related			140,000	140,000		(140,000)	(100)
9 - District Services			21,531,017	140,000	21,391,017	(140,000)	(1)
Expense			38,000,000	140,000	37,860,000	(140,000)	(0)
41 - GO Bond Fund Meas X Series C-1			(38,000,000)	37,860,000	(37,560,000)	440,000	(1)
<i>Beginning Fund Balance, July 1st</i>				0	37,860,000		
<i>Ending Fund Balance, June, 30th</i>				37,860,000	300,000		

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

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

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
9 - District Services							
488 - Local Revenue	144,695	500	500	(132,883)	500		
9 - District Services	144,695	500	500	(132,883)	500		
Income	144,695	500	500	(132,883)	500		
Expense							
1 - San Jose City College							
31313 - Small Cap Repairs - Fac Upgrds		5,468,543	5,468,543		5,468,543		
31705 - IT and Tech Equipment		5,468,543	5,468,543		5,468,543		
1 - San Jose City College		10,937,086	10,937,086		10,937,086		
2 - Evergreen Valley College							
32318 - Small Cap Repairs - Fac Upgrd		5,468,541	5,468,541		5,468,541		
32705 - IT and Tech Equipment		5,468,541	5,468,541		5,468,541		
2 - Evergreen Valley College		10,937,082	10,937,082		10,937,082		
9 - District Services							
39999 - Election/Legal/EIR/DO Labor and Related	11,724	20,548	20,548	6,866	13,682	(6,866)	(33)
9 - District Services	11,724	20,548	20,548	6,866	13,682	(6,866)	(33)
Expense	11,724	21,894,716	21,894,716	6,866	21,887,850	(6,866)	(0)
42 - General Obligation Bond Fund Measure G 2010 - Ser B	132,972	(21,894,216)	(21,894,216)	(139,750)	(21,887,350)	6,866	(0)
<i>Beginning Fund Balance, July 1st</i>				22,674,508	22,534,758		
<i>Ending Fund Balance, June, 30th</i>				22,534,758	647,408		

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

46 - GO Bond Fund Meas X Series A-1

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
9 - District Services							
488 - Local Revenue	322,043	200,000	200,000	363,263	200,000		
9 - District Services	322,043	200,000	200,000	363,263	200,000		
Income	322,043	200,000	200,000	363,263	200,000		
Expense							
1 - San Jose City College							
31132 - New CTE Building			14,984,986		14,984,986		
31309 - SJCC Vehicles			74,013		74,013		
31702 - IT Infrastructure Improvements			200,000		200,000		
1 - San Jose City College			15,258,999		15,258,999		
2 - Evergreen Valley College							
32132 - Student Services Center		1,450,000	10,937,082		10,937,082		
32153 - Sequoia Upgrades/Nursing Add		11,750,000					
32156 - General Education Building		21,120,059	10,000,000		10,000,000		
2 - Evergreen Valley College		34,320,059	20,937,082		20,937,082		
9 - District Services							
39307 - Vehicle Replacement			163,082		163,082		
39625 - SJCC Land Acquisition	418,511	406,840	406,840	339,034	67,807	(339,034)	(83)
39706 - Technology/Security	72,412	3,705,599	1,075,087	843,752	231,335	(843,752)	(78)
39714 - Data Center Acquisition & Impl	517,042	505,364	972,831	934,497	38,334	(934,497)	(96)
39905 - Management and related costs	139,895	358,646	139,895	139,895	108,044	(31,851)	(23)
39999 - Election/Legal/EIR/DO Labor and Related	881,736	366,775	38,160		146,204	108,044	283
9 - District Services	2,029,595	5,343,225	2,795,895	2,257,177	754,806	(2,041,089)	(73)
Expense	2,029,595	39,663,283	38,991,976	2,257,177	36,950,887	(2,041,089)	(5)
46 - GO Bond Fund Meas X Series A-1	(1,707,552)	(39,463,283)	(38,791,976)	(1,893,914)	(36,750,887)	2,041,089	(5)
<i>Beginning Fund Balance, July 1st</i>				38,844,801	36,950,887		
<i>Ending Fund Balance, June, 30th</i>				36,950,887	200,000		

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

47 - GO Bond Fund Meas X Series B

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
9 - District Services							
488 - Local Revenue	1,278,225	500,000	500,000	763,639	20,000	(480,000)	(96)
9 - District Services	1,278,225	500,000	500,000	763,639	20,000	(480,000)	(96)
Income	1,278,225	500,000	500,000	763,639	20,000	(480,000)	(96)
Expense							
1 - San Jose City College							
31114 - Demolition of Jaguar Gym Locker Rooms, Auxiliary Structures and Site Improvements	171,323		2,000		2,000		
31122 - Group II Equipment - \$200,000/yr for 10 years	421,455	189,412	270,214	67,180	203,034	(67,180)	(25)
31129 - New Maint & Operations Bldg	5,522,885	1,829,469	2,737,454	1,957,599	779,854	(1,957,599)	(72)
31130 - Theater Access & Entrance Impr	1,395,135	1,891,747	550,090	541,318	8,772	(541,318)	(98)
31132 - New CTE Building	21,180,524	2,934,471	7,766,138	7,286,267	479,871	(7,286,267)	(94)
31133 - New Swing Space Project	152,407	507,538	28,884	7,768	21,116	(7,768)	(27)
31135 - Hold for Measure G-2010	785,374	865	865		865		
31150 - ADA Improvements	10,056	367,492	205,000		205,000		
31155 - Entrance Door Replacement	70,174						
31156 - Dream Center	210,569						
31161 - Child Dvlpmnt Center-Phase I		292,770	7,000		7,000		
31162 - Student Center Expansion	399	531,665	95,855	13,765	82,090	(13,765)	(14)
31163 - Softball Field Renovation	901						
31164 - Campus HVAC Phase II	12,766						
31165 - Jaguar Multicultural Center	14,437	861,036	10,000		10,000		
31166 - Track & Field Renovation	3,948,680	3,757,163	4,114,826	3,460,003	654,823	(3,460,003)	(84)
31167 - Central Plant Renovation	631,812	2,173,501	1,731,240	1,584,486	146,754	(1,584,486)	(92)
31169 - SJCC CEQA Compliance Consult	65,213						
31170 - SJCC Elevator Modernization	109,013	2,951,977	1,174,842	872,997	301,845	(872,997)	(74)
31171 - Central Plant Boiler Replaceme	297,460	361,453	161,738	28,658	133,080	(28,658)	(18)
31173 - Mens Locker Room Demolition			78,000		78,000		
31199 - Campus Contingency		408,959					
31304 - Small Capital Repairs		83,314					
31310 - Door Hardware Upgrades	273,838	898,910	487,686	397,857	89,829	(397,857)	(82)
31324 - Restroom Fixtures & Plumbing Updates	587,969	23,244	23,244	9,579	13,665	(9,579)	(41)
31702 - IT Infrastructure Improvements	8,364	33,529					
31703 - Technology Upgrades	(50,061)	234,991	484,019	134,934	349,085	(134,934)	(28)
1 - San Jose City College	35,820,692	20,333,506	19,929,096	16,362,411	3,566,685	(16,362,411)	(82)
2 - Evergreen Valley College							
32128 - PE Accessibility Improvements	125						
32132 - Student Services Center	11,112,601	24,175,515	27,300,321	25,305,220	1,995,101	(25,305,220)	(93)
32134 - Language Arts Building	15,762,978	12,149,899	15,880,438	15,130,705	741,802	(15,138,635)	(95)

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

47 - GO Bond Fund Meas X Series B

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
32138 - Gymnasium & Kinesiology	1,836,279	181,668	26,985	9,317	17,668	(9,317)	(35)
32144 - Hold for Measure X	567						
32146 - MS3 Exterior Stair Lighting		212					
32151 - Campus Environmental Control	193	30					
32152 - Gullo II Multi Campus Space	(915)						
32153 - Sequoia Upgrades/Nursing Add	1,610,933	1,891,269	8,091,327	6,108,074	1,983,253	(6,108,074)	(75)
32154 - A&R Remodel to Emergency Ops.	474						
32155 - Cedro Renovation&W.Campus ADA	1,660,451	256,636	176,636	57,583	119,052	(57,583)	(33)
32156 - General Education Building	3,068,705	16,870,156	10,968,781	10,288,617	680,164	(10,288,617)	(94)
32157 - Student Activities Center	39,245	301,468	1,000		1,000		
32159 - Campus Way Finding/Ground Ligh	1,263,033	579,264	379,264	(112,221)	491,485	112,221	30
32160 - Security Hardware	49,885						
32161 - North Fire Lane/ADA	4,452,001	340,330	250,762	185,500	65,262	(185,500)	(74)
32163 - Campus-wide Building Signage	47,838						
32164 - EVC CEQA Compliance Consulting	93,411						
32165 - Math,Sci,Social Sci Canopy	612,972	182,997	97,624	18,872	78,752	(18,872)	(19)
32166 - Entry Road and Parking Lot	6,090,016	2,766,413	1,117,599	428,470	689,129	(428,470)	(38)
32167 - Campus-wide FFE	147,994	154,841					
32168 - Campus-wide Signage MasterPlan	245,041	1,284,289	627,118	249,212	377,906	(249,212)	(40)
32169 - EVC-Central Plant Renovation		54,668	129,806	35,989	93,818	(35,989)	(28)
32307 - Small Capital Repairs	145,591	212,381	141,684	30,928	110,756	(30,928)	(22)
32602 - Group II Equipment - \$200,000/year for 10 years	68,572	143,710	10,000	1,570	8,430	(1,570)	(16)
32703 - Technology Upgrades		148,268	108,212	108,212		(108,212)	(100)

2 - Evergreen Valley College **48,307,989** **61,694,013** **65,307,557** **57,846,049** **7,453,578** **(57,853,979)** **(89)**

9 - District Services

39301 - New District Services Building	698,664	2,984,060	3,128,241	2,383,344	744,897	(2,383,344)	(76)
39303 - District Services Furn & Equip	52,613	454,692	454,692	161,988	292,704	(161,988)	(36)
39313 - ADA Transition Plan Assessment	15,550	298,896	174,668	145,725	28,943	(145,725)	(83)
39314 - DO Elevator Upgrade	257,205	188,491	3,657	3,657		(3,657)	(100)
39315 - District Wide Elevator Assessm	(1)	374,652					
39629 - District Warehouse&Operations Facilities		100,000	312,351	126,225	186,126	(126,225)	(40)
39706 - Technology/Security	713,260	779,205	610,038	563,454	46,584	(563,454)	(92)
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	2,268	398,225	199,783	11,702	188,082	(11,702)	(6)
39713 - DW Building Managment Sys	31,389	32,995	3,875		3,875		
39715 - DW Physical Security			159,940		159,940		
39905 - Management and related costs	(131,879)	3,194,245	721,506	592,920	127,586	(593,920)	(82)
39999 - Election/Legal/EIR/DO Labor and Related	(255,737)	2,277,618	2,897,302	1,024,240	2,271,702	(625,600)	(22)

9 - District Services **1,383,332** **11,163,884** **8,666,054** **5,013,256** **4,050,438** **(4,615,616)** **(53)**

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

47 - GO Bond Fund Meas X Series B

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Expense	85,512,014	93,191,404	93,902,708	79,221,717	15,070,701	(78,832,006)	(84)
47 - GO Bond Fund Meas X Series B	(84,233,788)	(92,691,404)	(93,402,708)	(78,458,078)	(15,050,701)	78,352,006	(84)
<i>Beginning Fund Balance, July 1st</i>				93,528,779	15,070,701		
<i>Ending Fund Balance, June, 30th</i>				15,070,701	20,000		

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

49 - GO Bond Fund Meas X Series B-1

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
9 - District Services							
488 - Local Revenue	1,620,864	1,000,000	1,000,000	1,815,733	1,500,000	500,000	50
9 - District Services	1,620,864	1,000,000	1,000,000	1,815,733	1,500,000	500,000	50
Income	1,620,864	1,000,000	1,000,000	1,815,733	1,500,000	500,000	50
Expense							
1 - San Jose City College							
31129 - New Maint & Operations Bldg			874,676		874,676		
31130 - Theater Access & Entrance Impr			2,671,800		2,671,800		
31132 - New CTE Building	5,384,607	122,427,155	58,267,508	9,115,883	49,151,625	(9,115,883)	(16)
31133 - New Swing Space Project			156,352		156,352		
31150 - ADA Improvements			4,239,718		4,352,009	112,291	3
31161 - Child Dvlpmnt Center-Phase I			14,624,972		14,624,972		
31162 - Student Center Expansion			2,594,721		2,594,721		
31165 - Jaguar Multicultural Center			15,769,965		15,769,965		
31167 - Central Plant Renovation			178,970		178,970		
31170 - SJCC Elevator Mondernization			2,249,293		2,249,293		
31171 - Central Plant Boiler Replaceme			549,715		549,715		
31173 - Mens Locker Room Demolition			2,528,772		2,528,772		
31199 - Campus Contingency			11,353,177		11,353,177		
31304 - Small Capital Repairs			1,884,284		1,884,284		
31310 - Door Hardware Upgrades		100,000	291,224		291,224		
31702 - IT Infrastructure Improvements			1,333,529		1,333,529		
1 - San Jose City College	5,384,607	122,527,155	119,568,676	9,115,883	110,565,084	(9,003,592)	(8)
2 - Evergreen Valley College							
32132 - Student Services Center		50,640,070	3,599,867		3,599,867		
32134 - Language Arts Building		17,770,486	312,321		312,321		
32153 - Sequoia Upgrades/Nursing Add			1,539,180		1,539,180		
32156 - General Education Building		5,949,972	2,537,357		2,537,357		
32157 - Student Activities Center			606,381		606,381		
32166 - Entry Road and Parking Lot			732,578		732,578		
32168 - Campus-wide Signage MasterPlan			559,575		559,575		
32169 - EVC-Central Plant Renovation		33,332					
32299 - Campus Contingency			3,272,344		3,272,344		
32307 - Small Capital Repairs			6,152		6,152		
32602 - Group II Equipment - \$200,000/year for 10 years			133,710		133,710		
32702 - IT Infrastrucutre Improvements			2,750,029		2,750,029		
2 - Evergreen Valley College		74,393,860	16,049,495		16,049,495		

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

49 - GO Bond Fund Meas X Series B-1

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
9 - District Services							
39301 - New District Services Building			1,705,318		905,318	(800,000)	(47)
39307 - Vehicle Replacement			807,363		807,363		
39313 - ADA Transition Plan Assessment			272,496		272,496		
39314 - DO Elevator Upgrade			184,834		184,834		
39625 - SJCC Land Acquisition			6,067,273		6,067,273		
39629 - District Warehouse&Operations Facilities			20,339,014		20,339,014		
39630 - East San Jose Expansion			5,000,000		5,000,000		
39706 - Technology/Security			12,688,148		12,688,148		
39707 - DS Printing & Digital Imaging			183,557		183,557		
39708 - DS Computer Replacement			6,271		6,271		
39709 - DS Network Storage/Servers			750,000		750,000		
39710 - DS Network Monitoring Appl's			50,000		50,000		
39711 - Security Assess&Dsgn Consult			24,533		24,533		
39712 - DW Security-Key Sys Upgrade			198,442		198,442		
39714 - Data Center Acquisition & Impl			428,696		428,696		
39715 - DW Physical Security			8,626,754		8,626,754		
39905 - Management and related costs		357,904	2,585,926		3,011,154	425,228	16
39999 - Election/Legal/EIR/DO Labor and Related		357,904	4,149,870	(3,413)	4,690,802	540,932	13
9 - District Services		715,809	64,068,496	(3,413)	64,234,657	166,161	0
Expense	5,384,607	197,636,824	199,686,667	9,112,470	190,849,236	(8,837,431)	(4)
49 - GO Bond Fund Meas X Series B-1	(3,763,743)	(196,636,824)	(198,686,667)	(7,296,737)	(189,349,236)	9,337,431	(5)
<i>Beginning Fund Balance, July 1st</i>				<i>198,145,973</i>	<i>190,849,236</i>		
<i>Ending Fund Balance, June, 30th</i>				<i>190,849,236</i>	<i>1,500,000</i>		

San Jose City College

Project #31132 Career Education Complex



Budget: \$189,111,072 | **Completion Date:** July 2024 | **Status:** Design is 98% complete, Construction is 22% complete
Description: New construction of a Career Education facility, renovation of Building 200, and associated site work required to join the two facilities as one complex. The complex will house classrooms, labs, instructional support spaces, offices, and shared spaces to support student life.
Design Build Entity: Flint Builders / Steinberg + Hart

Project #31132 Career Education Complex



Site Work for New Building Pad complete and protected

Site Work continues with underground utilities

Evergreen Valley College

Project #32132

Student Services Center



Budget: \$100,986,765 | **Completion:** April 2024 | **Status:** Construction Documentation

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

Architect: DLR Group

Contractor: XL Construction

Project #32134

Language Arts Building



Budget: \$49,264,774 | **Completion:** June 2023 | **Status:** Construction | **Architect and Contractor:** JK A/E and Clark Sullivan Construction

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



Project #32156

General Education Building



Budget: \$53,435,264 | **Completion:** June 2024 | **Status:** Design

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

Design-Build Entity: Bernards / Perkins Eastman



Project #32153

Sequoia Upgrades / Nursing Addition



Budget: \$37,904,982 | **Completion:** December 2024 | **Status:** Construction

Description: This project will be an addition to the Sequoia lecture hall. The addition will be a two-story addition that mimics a hospital or critical care clinic for nursing education.

Architect: Perkins Eastman

Contractor: Tumer Construction



SPECIAL REVENUE FUNDS



SAN JOSÉ · EVERGREEN
Community College District



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 Tentative Budget
General Revenue and Expenditure Activity

33 - Child Development Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
486 - State Revenue		523,138	523,138		523,138		
48 - Revenue		523,138	523,138		523,138		
Income		523,138	523,138		523,138		
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
551 - Personal Services		523,138	523,138		523,138		
55 - Other Operating Expenses and Services		523,138	523,138		523,138		
Expense		523,138	523,138		523,138		
33 - Child Development Fund							
<i>Beginning Fund Balance, July 1st</i>					0		
<i>Ending Fund Balance, June, 30th</i>					0		

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

70 - Cafeteria Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
488 - Local Revenue	167	37,500	37,500	357	400	(37,100)	(99)
489 - Other Financing Sources	56,154	32,633	39,633	73,276	84,301	44,668	113
48 - Revenue	56,321	70,133	77,133	73,633	84,701	7,568	10
Income	56,321	70,133	77,133	73,633	84,701	7,568	10
<u>Expense</u>							
<u>52 - Classified Salaries</u>							
521 - Noninstructional Sal., Reg Full-time Sch	33,012	38,571	38,571	37,405	39,049	478	1
523 - Noninstructional Sal., Non-reg Full-time	106						
52 - Classified Salaries	33,118	38,571	38,571	37,405	39,049	478	1
<u>53 - Employee Benefits</u>							
532 - PERS	7,563	9,786	9,786	9,271	9,840	54	1
533 - OASDI/Medicare	2,533	2,950	2,950	2,864	2,988	38	1
534 - Health & Welfare	9,659	10,812	10,812	11,604	17,801	6,989	65
535 - State Unemployment Insurance	187	251	251	243	253	2	1
536 - Workers Compensation	555	526	526	510	533	7	1
53 - Employee Benefits	20,498	24,325	24,325	24,491	31,415	7,090	29
<u>54 - Supplies and Materials</u>							
543 - Non-Instructional Supplies		2,500	2,500		2,500		
54 - Supplies and Materials		2,500	2,500		2,500		
<u>55 - Other Operating Expenses and Services</u>							
551 - Personal Services	2,705	4,737	11,737	11,737	11,737		
55 - Other Operating Expenses and Services	2,705	4,737	11,737	11,737	11,737		
Expense	56,321	70,133	77,133	73,633	84,701	7,568	10

70 - Cafeteria Fund

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

0 0
0 0



INTERNAL SERVICE FUND



SAN JOSÉ · EVERGREEN
Community College District



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 Tentative Budget
General Revenue and Expenditure Activity

61 - Self-Insurance Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
488 - Local Revenue	1,325,846	1,500,000	1,500,000	1,326,660	1,500,000		
48 - Revenue	1,325,846	1,500,000	1,500,000	1,326,660	1,500,000		
Income	1,325,846	1,500,000	1,500,000	1,326,660	1,500,000		
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
554 - Insurance	1,325,846	1,500,000	1,500,000	1,326,660	1,500,000		
55 - Other Operating Expenses and Services	1,325,846	1,500,000	1,500,000	1,326,660	1,500,000		
Expense	1,325,846	1,500,000	1,500,000	1,326,660	1,500,000		

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



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 Tentative 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.

The ASG Fund 71, 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 \$359,000, which is expected to grow due to the \$2 Student Representation Fee (Fund 72). 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.

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

48 - Student Financial Assistance Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>1 - San Jose City College</u>							
<u>Income</u>							
<u>481 - Federal Revenue</u>							
10501 - Pell	5,973,684	8,903,000	8,903,000	8,934,086	9,803,000	900,000	10
10502 - SEOG	473,161	360,000	360,000	445,505	454,400	94,400	26
10503 - Direct Loan	185,054	700,000	700,000	700,000	700,000		
10508 - ARPA HEERF III	4,671,629	396,614	396,614	396,614		(396,614)	(100)
481 - Federal Revenue	11,303,528	10,359,614	10,359,614	10,476,205	10,957,400	597,786	6
<u>486 - State Revenue</u>							
22001 - Cal Grant	972,739	1,250,000	1,250,000	1,250,000	1,262,000	12,000	1
22008 - Immed Action-Emrgncy Fin Assis	579,121	861,148	861,148			(861,148)	(100)
22011 - Emergency Financial Aid			861,148	861,147	864,648	3,500	0
22012 - Emergency F.A. Supplement			130,717	86,000	230,717	100,000	77
486 - State Revenue	1,551,860	2,111,148	3,103,013	2,197,147	2,357,365	(745,648)	(24)
<u>489 - Other Financing Sources</u>							
10201 - Federal Work Study		36,000	36,000			(36,000)	(100)
10502 - SEOG	80,909						
10504 - CARES ACT HigherEd Emgy Rlf	25,858						
10506 - CARES Act HEERF II	1,500	1,500	1,500			(1,500)	(100)
489 - Other Financing Sources	108,267	37,500	37,500			(37,500)	(100)
Income	12,963,655	12,508,262	13,500,127	12,673,352	13,314,765	(185,362)	(1)
<u>Expense</u>							
<u>521 - Noninstructional Sal., Reg Full-time Sch</u>							
10501 - Pell	8,930	10,340	10,340	29,586	10,340		
10502 - SEOG	17,357	17,143	17,143		17,143		
521 - Noninstructional Sal., Reg Full-time Sch	26,287	27,483	27,483	29,586	27,483		
<u>558 - Other Services</u>							
10201 - Federal Work Study		36,000	36,000			(36,000)	(100)
10506 - CARES Act HEERF II		1,500					
558 - Other Services		37,500	36,000			(36,000)	(100)
<u>575 - Student Financial Aid</u>							
10501 - Pell	5,964,754	8,892,660	8,892,660	8,903,000	9,792,660	900,000	10
10502 - SEOG	536,713	342,857	342,857	445,505	437,257	94,400	28
10503 - Direct Loan	185,054	700,000	700,000	700,000	700,000		
10504 - CARES ACT HigherEd Emgy Rlf	25,858						

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

48 - Student Financial Assistance Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
10506 - CARES Act HEERF II	1,500		1,500	1,500		(1,500)	(100)
10508 - ARPA HEERF III	4,671,629	396,614	396,614	396,614		(396,614)	(100)
22001 - Cal Grant	972,739	1,250,000	1,250,000	1,250,000	1,262,000	12,000	1
22008 - Immed Action-Emrgncy Fin Assis	579,121	861,148	861,148			(861,148)	(100)
22011 - Emergency Financial Aid			861,148	861,147	864,648	3,500	0
22012 - Emergency F.A. Supplement			130,717	86,000	230,717	100,000	77
575 - Student Financial Aid	12,937,368	12,443,279	13,436,644	12,643,766	13,287,282	(149,362)	(1)
Expense	12,963,655	12,508,262	13,500,127	12,673,352	13,314,765	(185,362)	(1)

1 - San Jose City College

48 - Student Financial Assistance Fund

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

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

48 - Student Financial Assistance Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
2 - Evergreen Valley College							
<u>Income</u>							
481 - Federal Revenue							
10501 - Pell	9,601,851	12,544,000	12,544,000	8,517,114	12,544,000		
10502 - SEOG	350,257	350,257	350,257	350,257	350,257		
10503 - Direct Loan	242,143	834,000	834,000	249,806	834,000		
10506 - CARES Act HEERF II	1,283						
10508 - ARPA HEERF III	8,035,490	397,353	225,128	225,128		(225,128)	(100)
481 - Federal Revenue	18,231,024	14,125,610	13,953,385	9,342,305	13,728,257	(225,128)	(2)
486 - State Revenue							
22001 - Cal Grant	1,566,590	942,477	942,477	1,535,187	942,477		
22011 - Emergency Financial Aid		861,148	861,148	861,148	861,148		
22012 - Emergency F.A. Supplement			130,717	130,717	20,000	(110,717)	(85)
22013 - Chafee Grant					71,750	71,750	
486 - State Revenue	1,566,590	1,803,625	1,934,342	2,527,052	1,895,375	(38,967)	(2)
489 - Other Financing Sources							
10502 - SEOG	143,425	87,564	87,564	87,564	87,564		
489 - Other Financing Sources	143,425	87,564	87,564	87,564	87,564		
Income	19,941,039	16,016,799	15,975,291	11,956,921	15,711,196	(264,095)	(2)
<u>Expense</u>							
521 - Noninstructional Sal., Reg Full-time Sch							
10501 - Pell	13,245	15,620	15,620		15,620		
10502 - SEOG		8,756	8,756		8,756		
521 - Noninstructional Sal., Reg Full-time Sch	13,245	24,376	24,376		24,376		
575 - Student Financial Aid							
10501 - Pell	9,588,606	12,528,380	12,528,380	8,517,114	12,528,380		
10502 - SEOG	493,682	429,065	429,065	437,821	429,065		
10503 - Direct Loan	242,143	834,000	834,000	249,806	834,000		
10506 - CARES Act HEERF II	1,283						
10508 - ARPA HEERF III	8,035,490	397,353	225,128	225,128		(225,128)	(100)
22001 - Cal Grant	1,566,590	942,477	942,477	1,535,187	942,477		
22011 - Emergency Financial Aid		861,148	861,148	861,148	861,148		
22012 - Emergency F.A. Supplement			130,717	130,717	20,000	(110,717)	(85)
22013 - Chafee Grant					71,750	71,750	
575 - Student Financial Aid	19,927,794	15,992,422	15,950,914	11,956,921	15,686,819	(264,095)	(2)

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

48 - Student Financial Assistance Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Expense	19,941,039	16,016,799	15,975,291	11,956,921	15,711,196	(264,095)	(2)

2 - Evergreen Valley College

48 - Student Financial Assistance Fund

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

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0 *0*

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

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

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>488 - Local Revenue</u>							
32409 - Internal Scholarship Foundation	88,683	100,000	100,000	125,700	100,000		
32410 - Internal Scholarship ASB	7,150	20,000	20,000	6,900	20,000		
32411 - External Scholarship	157,594	150,000	150,000	176,822	150,000		
488 - Local Revenue	253,428	270,000	270,000	309,422	270,000		
Income	253,428	270,000	270,000	309,422	270,000		
<u>Expense</u>							
<u>576 - Other Payments to/for Students</u>							
32409 - Internal Scholarship Foundation	88,683	100,000	100,000	125,700	100,000		
32410 - Internal Scholarship ASB	7,150	20,000	20,000	6,900	20,000		
32411 - External Scholarship	157,594	150,000	150,000	176,822	150,000		
576 - Other Payments to/for Students	253,428	270,000	270,000	309,422	270,000		
Expense	253,428	270,000	270,000	309,422	270,000		
1 - San Jose City College							
<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 Tentative Budget
General Revenue and Expenditure Activity

96 - Scholarships and Loan Agency
2 - Evergreen Valley College

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
488 - Local Revenue							
32409 - Internal Scholarship Foundation	54,800	32,000	32,000	54,475	50,000	18,000	56
32410 - Internal Scholarship ASB	11,100	24,000	24,000	10,850	24,000		
32411 - External Scholarship	113,911	110,000	110,000	163,091	120,000	10,000	9
488 - Local Revenue	179,811	166,000	166,000	228,416	194,000	28,000	17
Income	179,811	166,000	166,000	228,416	194,000	28,000	17
Expense							
576 - Other Payments to/for Students							
32409 - Internal Scholarship Foundation	54,800	32,000	32,000	54,475	50,000	18,000	56
32410 - Internal Scholarship ASB	11,100	24,000	24,000	10,850	24,000		
32411 - External Scholarship	113,911	110,000	110,000	163,091	120,000	10,000	9
576 - Other Payments to/for Students	179,811	166,000	166,000	228,416	194,000	28,000	17
Expense	179,811	166,000	166,000	228,416	194,000	28,000	17
2 - Evergreen Valley College							
<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 Tentative Budget
General Revenue and Expenditure Activity

71 - ASG

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>1 - San Jose City College</u>							
<u>Income</u>							
<u>48 - Revenue</u>							
488 - Local Revenue	47,718	70,000	70,000	79,683	80,000	10,000	14
48 - Revenue	47,718	70,000	70,000	79,683	80,000	10,000	14
Income	47,718	70,000	70,000	79,683	80,000	10,000	14
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
558 - Other Services	81,806	229,620	229,620	106,208	110,000	(119,620)	(52)
55 - Other Operating Expenses and Services	81,806	229,620	229,620	106,208	110,000	(119,620)	(52)
Expense	81,806	229,620	229,620	106,208	110,000	(119,620)	(52)
1 - San Jose City College	(34,088)	(159,620)	(159,620)	(26,525)	(30,000)	129,620	(81)
71 - ASG	(34,088)	(159,620)	(159,620)	(26,525)	(30,000)	129,620	(81)
<i>Beginning Fund Balance, July 1st</i>				302,811	276,286		
<i>Ending Fund Balance, June, 30th</i>				276,286	246,286		

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

71 - ASG

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>2 - Evergreen Valley College</u>							
<u>Income</u>							
<u>48 - Revenue</u>							
488 - Local Revenue	71,709	70,200	70,200	77,037	84,000	13,800	20
48 - Revenue	71,709	70,200	70,200	77,037	84,000	13,800	20
Income	71,709	70,200	70,200	77,037	84,000	13,800	20
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
558 - Other Services	95,409	168,200	168,200	127,686	180,000	11,800	7
55 - Other Operating Expenses and Services	95,409	168,200	168,200	127,686	180,000	11,800	7
<u>57 - Other Outgo</u>							
575 - Student Financial Aid							
57 - Other Outgo							
Expense	95,409	168,200	168,200	127,686	180,000	11,800	7
2 - Evergreen Valley College	(23,700)	(98,000)	(98,000)	(50,649)	(96,000)	2,000	(2)
71 - ASG	(23,700)	(98,000)	(98,000)	(50,649)	(96,000)	2,000	(2)
<i>Beginning Fund Balance, July 1st</i>				260,121	209,472		
<i>Ending Fund Balance, June, 30th</i>				209,472	113,472		

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

72 - Student Representation Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>1 - San Jose City College Income</u>							
<u>48 - Revenue</u>							
488 - Local Revenue		12,585	33,060	33,060	35,000	22,415	178
48 - Revenue		12,585	33,060	33,060	35,000	22,415	178
Income		12,585	33,060	33,060	35,000	22,415	178
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
558 - Other Services		12,585	33,060	33,060	35,000	22,415	178
55 - Other Operating Expenses and Services		12,585	33,060	33,060	35,000	22,415	178
Expense		12,585	33,060	33,060	35,000	22,415	178
1 - San Jose City College							
<u>2 - Evergreen Valley College</u>							
<u>Income</u>							
<u>48 - Revenue</u>							
488 - Local Revenue		18,876	35,372	35,372	37,000	18,124	96
48 - Revenue		18,876	35,372	35,372	37,000	18,124	96
Income		18,876	35,372	35,372	37,000	18,124	96
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
558 - Other Services		18,876	35,372	35,372	37,000	18,124	96
55 - Other Operating Expenses and Services		18,876	35,372	35,372	37,000	18,124	96
Expense		18,876	35,372	35,372	37,000	18,124	96
2 - Evergreen Valley College							
72 - Student Representative Fund							
<i>Beginning Fund Balance, July 1st</i>				0	0		
<i>Ending Fund Balance, June, 30th</i>				0	0		



OTHER POST-EMPLOYMENT BENEFITS (OPEB)



SAN JOSÉ · EVERGREEN
Community College District



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" 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*: \$2,631,238
 FY 2023-2024**: \$3,250,000

(*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 \$2,996,896. 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 increased to \$1,958,052 in FY 2013-2014 and \$1,953,150 in FY 2014-2015 as the fund balance in Fund 81 was depleted. The debt service obligation from the Unrestricted General Fund 10 is projected to increase significantly in the coming years.

OPEB BOND FLOW CHART
Flow Chart Illustrating Relationships Between Funds

Fund 75 - OPEB Trust Fund

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



Fund 81 - Retiree Benefit Fund

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



Fund 10 - General Fund

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



Fund 85 - Long Term Debt - OPEB

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

Estimated Debt Schedule:

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

* Five-Year Increments ** Four-Year Increments

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

75 - Trust Fund OPEB

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48 - Revenue							
48861 - Dividend	2,603,436	1,935,792	1,935,792	1,694,709	1,935,792		
48863 - Realized Gain/(Losses)	(683,032)	107,123	107,123	107,123	107,123		
48864 - Unrealized Apprec (Deprec)	(10,331,241)	1,927,892	1,927,892	829,406	1,207,085	(720,807)	(37)
48 - Revenue	(8,410,837)	3,970,807	3,970,807	2,631,238	3,250,000	(720,807)	(18)
Income	(8,410,837)	3,970,807	3,970,807	2,631,238	3,250,000	(720,807)	(18)
Expense							
55 - Other Operating Expenses and Services							
55831 - Bank Charges	232,202	257,142	257,142	198,910	206,558	(50,584)	(20)
55 - Other Operating Expenses and Services	232,202	257,142	257,142	198,910	206,558	(50,584)	(20)
57 - Other Outgo							
57319 - Interfund Trans Out (75 to 81)	2,745,535	3,897,588	3,897,588	2,655,963	2,996,896	(900,692)	(23)
57 - Other Outgo	2,745,535	3,897,588	3,897,588	2,655,963	2,996,896	(900,692)	(23)
Expense	2,977,737	4,154,730	4,154,730	2,854,873	3,203,454	(951,276)	(23)
75 - Trust Fund OPEB	(11,388,574)	(183,923)	(183,923)	(223,635)	46,546	230,469	(125)
Beginning Fund Balance, July 1st				38,216,648	37,993,013		
Ending Fund Balance, June, 30th				37,993,013	38,039,559		

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

81 - L/T Debt. - Retiree Benefit Fund

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48853 - Retail Center Lease Revenue	593,782	593,782	593,782	593,782	593,782		
48993 - Interfund Transfers In (to 81 from 75)	2,745,535	3,897,588	3,897,588	2,655,963	2,996,896	(900,692)	(23)
48 - Revenue	3,339,317	4,491,370	4,491,370	3,249,745	3,590,678	(900,692)	(20)
Income	3,339,317	4,491,370	4,491,370	3,249,745	3,590,678	(900,692)	(20)
<u>Expense</u>							
<u>53 - Employee Benefits</u>							
53710 - Retiree Benefit - Inst	2,745,535	3,897,588	3,897,588	2,655,963	2,996,896	(900,692)	(23)
53 - Employee Benefits	2,745,535	3,897,588	3,897,588	2,655,963	2,996,896	(900,692)	(23)
<u>57 - Other Outgo</u>							
57326 - Interfund Trans Out (81 to 85)	593,782	593,782	593,782	593,782	593,782		
57 - Other Outgo	593,782	593,782	593,782	593,782	593,782		
Expense	3,339,317	4,491,370	4,491,370	3,249,745	3,590,678	(900,692)	(20)
81 - L/T Debt. - Retiree Benefit Fund							
Beginning Fund Balance, July 1st				0	0		
Ending Fund Balance, June, 30th				0	0		

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

85 - L/T Debt - OPEB

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48 - Revenue							
48860 - Interest	5						
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)	1,868,625	2,065,704	2,065,704	2,065,704	2,151,748	86,044	4
48 - Revenue	2,462,412	2,659,486	2,659,486	2,659,486	2,745,530	86,044	3
Income	2,462,412	2,659,486	2,659,486	2,659,486	2,745,530	86,044	3
Expense							
57 - Other Outgo							
57120 - Bond Interest Charges	2,462,412	2,659,486	2,659,486	2,659,486	2,745,530	86,044	3
57 - Other Outgo	2,462,412	2,659,486	2,659,486	2,659,486	2,745,530	86,044	3
Expense	2,462,412	2,659,486	2,659,486	2,659,486	2,745,530	86,044	3

85 - L/T Debt - OPEB

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

0 0
0 0



LONG-TERM DEBT FUNDS



SAN JOSÉ · EVERGREEN
Community College District



The Long-Term Debt Funds 83, 84, 86, and 87 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 Tentative Budget
General Revenue and Expenditure Activity

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

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48672 - Secured Homeowners Exempt	77,781	80,504	80,504	80,504	83,321	2,818	4
48811 - Secured Property Tax Revenues	20,285,651	20,813,537	20,813,537	20,813,537	20,625,703	(187,834)	(1)
48812 - Supplemental Secured Prop. Tax	521,965	540,234	540,234	540,234	559,142	18,908	4
48813 - Unsecured Roll Property Taxes	881,739	792,000	792,000	870,494	900,962	108,962	14
48860 - Interest	87,774	53,000	53,000	68,795	71,202	18,202	34
48862 - Other Investment Income				242,486			
48 - Revenue	21,854,911	22,279,275	22,279,275	22,616,050	22,240,331	(38,944)	(0)
Income	21,854,911	22,279,275	22,279,275	22,616,050	22,240,331	(38,944)	(0)
<u>Expense</u>							
<u>57 - Other Outgo</u>							
57110 - Bond Redemption	14,486,000	18,740,000	18,740,000	18,740,000	19,455,000	715,000	4
57120 - Bond Interest Charges	5,006,902	4,281,344	4,281,344	4,281,344	3,437,850	(843,494)	(20)
57130 - Other Payment	6,160	9,500	9,500	9,500	10,000	500	5
57 - Other Outgo	19,499,062	23,030,844	23,030,844	23,030,844	22,902,850	(127,994)	(1)
Expense	19,499,062	23,030,844	23,030,844	23,030,844	22,902,850	(127,994)	(1)
84 - L/T Debt - G.O. Bond Fd - Meas G 2004	2,355,848	(751,569)	(751,569)	(414,794)	(662,520)	89,050	(12)
<i>Beginning Fund Balance, July 1st</i>				22,138,367	21,723,573		
<i>Ending Fund Balance, June, 30th</i>				21,723,573	21,061,053		

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

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

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48 - Revenue							
48672 - Secured Homeowners Exempt	47,092	48,740	48,740	48,740	50,446	1,706	4
48811 - Secured Property Tax Revenues	10,982,153	10,788,809	10,788,809	10,788,809	11,805,903	1,017,094	9
48812 - Supplemental Secured Prop. Tax	311,785	322,698	322,698	322,698	333,992	11,294	4
48813 - Unsecured Roll Property Taxes	526,854	478,000	478,000	522,611	540,903	62,903	13
48860 - Interest	33,822	22,000	22,000	28,436	29,431	7,431	34
48862 - Other Investment Income				15,004			
48 - Revenue	11,901,706	11,660,247	11,660,247	11,726,298	12,760,676	1,100,429	9
Income	11,901,706	11,660,247	11,660,247	11,726,298	12,760,676	1,100,429	9
Expense							
57 - Other Outgo							
57110 - Bond Redemption	5,484,000	5,200,000	5,200,000	5,200,000	5,775,000	575,000	11
57120 - Bond Interest Charges	6,804,514	6,681,731	6,681,731	6,681,731	6,522,867	(158,864)	(2)
57130 - Other Payment	8,970	9,500	9,500	9,500	10,000	500	5
57 - Other Outgo	12,297,484	11,891,231	11,891,231	11,891,231	12,307,867	416,636	4
Expense	12,297,484	11,891,231	11,891,231	11,891,231	12,307,867	416,636	4
86 - L/T Debt - G.O Bond Fd Meas G 2010	(395,779)	(230,984)	(230,984)	(164,933)	452,809	683,792	(296)
<i>Beginning Fund Balance, July 1st</i>				9,310,487	9,145,554		
<i>Ending Fund Balance, June, 30th</i>				9,145,554	9,598,363		

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

87 - L/T Debt - GO Bond Measure X

	FY 2021-2022 ACTUALS	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 REVISED BUDGET	FY2022-2023 PROJECTED ACTUALS	FY 2023-2024 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48 - Revenue							
48672 - Secured Homeowners Exempt	121,391	125,640	125,640	125,640	130,037	4,397	3
48811 - Secured Property Tax Revenues	27,544,029	25,961,726	25,961,726	25,961,726	20,905,098	(5,056,628)	(19)
48812 - Supplemental Secured Prop. Tax	815,732	844,283	844,283	844,283	873,833	29,550	4
48813 - Unsecured Roll Property Taxes	1,362,912	1,240,000	1,240,000	1,240,000	1,283,400	43,400	4
48860 - Interest	150,944	101,000	101,000	101,000	104,535	3,535	4
48940 - Sale of Bonds				13,991,247			
48 - Revenue	29,995,009	28,272,649	28,272,649	42,263,896	23,296,903	(4,975,746)	(18)
Income	29,995,009	28,272,649	28,272,649	42,263,896	23,296,903	(4,975,746)	(18)
Expense							
57 - Other Outgo							
57110 - Bond Redemption	20,845,000	23,260,000	23,260,000	23,260,000	17,495,000	(5,765,000)	(25)
57120 - Bond Interest Charges	13,340,270	12,703,448	12,703,448	12,703,448	17,113,166	4,409,718	35
57130 - Other Payment	4,380	6,000	6,000	6,000	10,000	4,000	67
57 - Other Outgo	34,189,650	35,969,448	35,969,448	35,969,448	34,618,166	(1,351,282)	(4)
Expense	34,189,650	35,969,448	35,969,448	35,969,448	34,618,166	(1,351,282)	(4)
87 - L/T Debt - GO Bond Measure X	(4,194,641)	(7,696,799)	(7,696,799)	6,294,448	(11,321,264)	(3,624,464)	47
<i>Beginning Fund Balance, July 1st</i>				31,378,600	37,673,048		
<i>Ending Fund Balance, June, 30th</i>				37,673,048	26,351,784		



APPENDICES



SAN JOSÉ · EVERGREEN
Community College District



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 ESTIMATED ACTUAL	FY 2023-2024 TENTATIVE BUDGET	FY 2024-2025 ESTIMATED ASSUMPTIONS	FY 2025-2026 ESTIMATED ASSUMPTIONS
REVENUES					
STATE APPORTIONMENT					
INFLATION FACTOR	6.56%	6.56%	8.22%	3.50%	3.50%
GROWTH (WORKLOAD REDUCTION)	1.00%	-11.15%	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%	8.56%	3.50%	3.50%	3.50%
ENROLLMENT FEE					
RESIDENT	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
NON-RESIDENT	\$ 290	\$ 290	\$ 358	\$ 358	\$ 358
PARKING FEE					
PRIMARY TERM	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45
DAILY	\$ 3 1	\$ 3	\$ 3	\$ 3	\$ 3
TRANSPORTATION	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11
HEALTH FEE	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21
LOTTERY INCOME/ESTIMATED FTES	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 ESTIMATED ACTUAL	FY 2023-2024 TENTATIVE BUDGET	FY 2024-2025 ESTIMATED ASSUMPTIONS	FY 2025-2026 ESTIMATED ASSUMPTIONS
EXPENDITURES					
STEP AND COLUMN INCREASE					
CERTIFICATED	0.90%	0.90%	0.90%	0.90%	0.90%
CLASSIFIED	0.70%	0.70%	0.70%	0.70%	0.70%
ADJUNCT BASE ADJUSTMENT	3.00%	3.00%	1.00%	1.00%	1.00%
VACANT POSITIONS (DEFAULT)					
FACULTY (10 Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$104,026	\$104,026	\$104,026	\$104,026	\$104,026
FACULTY (11-Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$114,429	\$114,429	\$114,429	\$114,429	\$114,429
CLASSIFIED					
CLASSIFICATION	Step 1 of Range	Step 1 of Range	Step 1 of Range	Step 1 of Range	Step 1 of Range
MEDICAL	Blue Cross	Blue Cross	Blue Cross	Blue Cross	Blue Cross
	2 Party	2 Party	2 Party	2 Party	2 Party
AVERAGE COST OF ADJUNCT FACULTY					
CLASSIFICATION	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7
VALUE (SALARY)	\$81,448	\$81,448	\$81,448	\$81,448	\$81,448

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 ESTIMATED ACTUAL	FY 2023-2024 TENTATIVE BUDGET	FY 2024-2025 ESTIMATED ASSUMPTIONS	FY 2025-2026 ESTIMATED ASSUMPTIONS
NEGOTIATED SETTLEMENT - CONTRACTUAL OBLIGATION					
CERTIFICATED SALARIES - FULL TIME	0.00%	0.00%	0.00%	0.00%	0.00%
CERTIFICATED SALARIES - PART TIME	0.00%	0.00%	0.00%	0.00%	0.00%
CLASSIFIED SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
MANAGEMENT SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
EXECUTIVE SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
HEALTH AND WELFARE PREMIUMS (CHANGE)					
BLUE CROSS	4.92%	4.92%	5.24%	5.24%	5.24%
KAISER	1.75%	1.75%	7.94%	7.94%	7.94%
DENTAL	0.00%	0.00%	0.00%	0.00%	0.00%
VISION	0.00%	0.00%	0.00%	0.00%	0.00%
EMPLOYEE ASSISTANCE PROGRAM	N/A	N/A	N/A	N/A	N/A
LONG TERM DISABILITY	0.00%	0.00%	0.00%	0.00%	0.00%
LIFE INSURANCE	0.00%	0.00%	0.00%	0.00%	0.00%
STATUTORY EMPLOYEE BENEFITS (RATES)					
STRS	19.10%	19.10%	19.10%	19.10%	19.10%
PERS	25.37%	25.37%	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%	0.65%	0.43%	0.43%	0.43%
WORKERS' COMPENSATION	1.36%	1.36%	1.52%	1.52%	1.52%
HIGH IMPACT PROGRAMS	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
ACA CADILLAC TAX (ADD'L \$)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	381,083 34.9%	239,217 21.9%	290,614 26.6%	42,953 3.9%	113,608 10.4%	23,455 2.2%	1,090,931 100.0%
11 - Parking	0 0.0%	0 0.0%	8,961 78.2%	0 0.0%	2,494 21.8%	0 0.0%	11,455 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	4,585 100.0%	0 0.0%	0 0.0%	0 0.0%	4,585 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	3,274 26.1%	2,663 21.2%	6,605 52.7%	0 0.0%	12,543 100.0%
17 - Categorical/Grants Programs	37,779 24.7%	18,910 12.3%	74,346 48.5%	4,758 3.1%	17,452 11.4%	0 0.0%	153,245 100.0%
18 - Student Health Fees	2,264 42.2%	1,446 27.0%	1,653 30.8%	0 0.0%	0 0.0%	0 0.0%	5,362 100.0%
Subtotal General Funds	421,126 32.9%	259,573 20.3%	383,433 30.0%	50,374 3.9%	140,159 11.0%	23,455 1.8%	1,278,121 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,602 87.6%	0 0.0%	227 12.4%	0 0.0%	1,829 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	11,123 61.4%	0 0.0%	6,986 38.6%	0 0.0%	18,109 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	12,726 63.8%	0 0.0%	7,212 36.2%	0 0.0%	19,938 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	322 100.0%	0 0.0%	0 0.0%	0 0.0%	322 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	451 100.0%	0 0.0%	451 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	322 41.7%	0 0.0%	451 58.3%	0 0.0%	773 100.0%
Total	421,126 32.4%	259,573 20.0%	396,481 30.5%	50,374 3.9%	147,822 11.4%	23,455 1.8%	1,298,832 100.0%

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

As of 05/15/2023

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	309,408 35.4%	212,168 24.2%	215,486 24.6%	35,045 4.0%	84,239 9.6%	18,591 2.1%	874,937 100.0%
11 - Parking	0 0.0%	0 0.0%	6,644 78.2%	0 0.0%	1,850 21.8%	0 0.0%	8,494 100.0%
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	30,824 25.8%	16,772 14.0%	55,127 46.1%	3,882 3.2%	12,940 10.8%	0 0.0%	119,545 100.0%
18 - Student Health Fees	1,731 40.8%	1,282 30.3%	1,225 28.9%	0 0.0%	0 0.0%	0 0.0%	4,238 100.0%
Subtotal General Funds	341,963 33.5%	230,222 22.6%	284,311 27.9%	41,100 4.0%	103,926 10.2%	18,591 1.8%	1,020,112 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,188 87.6%	0 0.0%	168 12.4%	0 0.0%	1,356 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	8,248 52.0%	0 0.0%	5,180 32.6%	2,448 15.4%	15,875 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	9,436 54.8%	0 0.0%	5,348 31.0%	2,448 14.2%	17,231 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	239 100.0%	0 0.0%	0 0.0%	0 0.0%	239 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	334 100.0%	0 0.0%	334 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	239 41.7%	0 0.0%	334 58.3%	0 0.0%	573 100.0%
Total	341,963 32.9%	230,222 22.2%	293,985 28.3%	41,100 4.0%	109,608 10.6%	21,039 2.0%	1,037,917 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct
As of 05/15/2023

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	71,675 33.2%	27,050 12.5%	75,128 34.8%	7,908 3.7%	29,369 13.6%	4,864 2.3%	215,994 100.0%
11 - Parking	0 0.0%	0 0.0%	2,317 78.2%	0 0.0%	645 21.8%	0 0.0%	2,961 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,185 100.0%	0 0.0%	0 0.0%	0 0.0%	1,185 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	846 27.8%	490 16.1%	1,707 56.1%	0 0.0%	3,044 100.0%
17 - Categorical/Grants Programs	6,955 20.6%	2,138 6.3%	19,220 57.0%	876 2.6%	4,512 13.4%	0 0.0%	33,701 100.0%
18 - Student Health Fees	533 47.4%	163 14.5%	427 38.0%	0 0.0%	0 0.0%	0 0.0%	1,124 100.0%
Subtotal General Funds	79,163 30.7%	29,352 11.4%	99,123 38.4%	9,274 3.6%	36,233 14.0%	4,864 1.9%	258,009 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	414 87.6%	0 0.0%	59 12.4%	0 0.0%	473 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	2,875 52.0%	0 0.0%	1,806 32.6%	853 15.4%	5,535 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	3,290 54.8%	0 0.0%	1,865 31.0%	853 14.2%	6,008 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	83 100.0%	0 0.0%	0 0.0%	0 0.0%	83 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	117 9.8%	0 0.0%	117 9.8%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	83 41.7%	0 0.0%	117 58.3%	0 0.0%	200 100.0%
Total	79,163 30.0%	29,352 11.1%	102,496 38.8%	9,274 3.5%	38,214 14.5%	5,718 2.2%	264,217 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct
As of 05/15/2023

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	244,284 42.2%	153,345 26.5%	111,775 19.3%	16,520 2.9%	43,695 7.6%	9,021 1.6%	578,640 100.0%
11 - Parking	0 0.0%	0 0.0%	3,446 78.2%	0 0.0%	959 21.8%	0 0.0%	4,406 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,763 100.0%	0 0.0%	0 0.0%	0 0.0%	1,763 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	1,259 26.1%	1,024 21.2%	2,540 52.7%	0 0.0%	4,824 100.0%
17 - Categorical/Grants Programs	24,217 33.0%	12,122 16.5%	28,595 38.9%	1,830 2.5%	6,712 9.1%	0 0.0%	73,476 100.0%
18 - Student Health Fees	1,451 48.2%	927 30.8%	636 21.1%	0 0.0%	0 0.0%	0 0.0%	3,013 100.0%
Subtotal General Funds	269,952 40.5%	166,393 25.0%	147,474 22.1%	19,375 2.9%	53,907 8.1%	9,021 1.4%	666,123 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	616 87.6%	0 0.0%	87 12.4%	0 0.0%	703 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	4,278 52.0%	0 0.0%	2,687 32.6%	1,270 15.4%	8,235 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	4,894 54.8%	0 0.0%	2,774 31.0%	1,270 14.2%	8,938 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	124 100.0%	0 0.0%	0 0.0%	0 0.0%	124 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	173 100.0%	0 0.0%	173 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	124 41.7%	0 0.0%	173 58.3%	0 0.0%	297 100.0%
Total	269,952 40.0%	166,393 24.6%	152,493 22.6%	19,375 2.9%	56,855 8.4%	10,291 1.5%	675,359 100.0%

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

As of 05/15/2023

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	198,339	136,005	82,879	13,479	32,399	7,150	470,252
	42.2%	28.9%	17.6%	2.9%	6.9%	1.5%	100.0%
11 - Parking	0	0	2,556	0	711	0	3,267
	0.0%	0.0%	78.2%	0.0%	21.8%	0.0%	100.0%
15 - Facility Rental Auxiliary Fund	0	0	1,308	0	0	0	1,308
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
16 - Comm College Ctr for Econ Mobility	0	0	934	836	1,884	0	3,653
	0.0%	0.0%	25.6%	22.9%	51.6%	0.0%	100.0%
17 - Categorical/Grants Programs	19,759	10,751	21,203	1,493	4,977	0	58,183
	34.0%	18.5%	36.4%	2.6%	8.6%	0.0%	100.0%
18 - Student Health Fees	1,110	822	471	0	0	0	2,403
	46.2%	34.2%	19.6%	0.0%	0.0%	0.0%	100.0%
Subtotal General Funds	219,207	147,578	109,350	15,808	39,972	7,150	539,065
	40.7%	27.4%	20.3%	2.9%	7.4%	1.3%	100.0%
36 - Capital Projects	0	0	457	0	65	0	522
	0.0%	0.0%	87.6%	0.0%	12.4%	0.0%	100.0%
47 - GO Bond - Measure X 2016-Series B	0	0	3,172	0	1,992	941	6,106
	0.0%	0.0%	52.0%	0.0%	32.6%	15.4%	100.0%
Subtotal Capital/ Bond Project Funds	0	0	3,629	0	2,057	941	6,627
	0.0%	0.0%	54.8%	0.0%	31.0%	14.2%	100.0%
70 - Cafeteria	0	0	92	0	0	0	92
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
13 - Foundation/Chancellor	0	0	0	0	129	0	129
	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Subtotal Special Revenue Fund	0	0	92	0	129	0	221
	0.0%	0.0%	41.7%	0.0%	58.3%	0.0%	100.0%
Total	219,207	147,578	113,071	15,808	42,157	8,092	545,913
	40.2%	27.0%	20.7%	2.9%	7.7%	1.5%	100.0%

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

As of 05/15/2023

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	45,945 42.4%	17,340 16.0%	28,895 26.7%	3,041 2.8%	11,296 10.4%	1,871 1.7%	108,389 100.0%
11 - Parking	0 0.0%	0 0.0%	891 78.2%	0 0.0%	248 21.8%	0 0.0%	1,139 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	456 100.0%	0 0.0%	0 0.0%	0 0.0%	456 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	326 27.8%	189 16.1%	657 56.1%	0 0.0%	1,171 100.0%
17 - Categorical/Grants Programs	4,458 29.2%	1,371 9.0%	7,392 48.3%	337 2.2%	1,735 11.3%	0 0.0%	15,293 100.0%
18 - Student Health Fees	342 55.9%	105 17.2%	164 26.9%	0 0.0%	0 0.0%	0 0.0%	611 100.0%
Subtotal General Funds	50,746 39.9%	18,815 14.8%	38,124 30.0%	3,567 2.8%	13,936 11.0%	1,871 1.5%	127,059 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	159 87.6%	0 0.0%	23 12.4%	0 0.0%	182 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	1,106 52.0%	0 0.0%	695 32.6%	328 15.4%	2,129 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	1,265 54.8%	0 0.0%	717 31.0%	328 14.2%	2,311 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	32 100.0%	0 0.0%	0 0.0%	0 0.0%	32 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	45 100.0%	0 0.0%	45 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	32 41.7%	0 0.0%	45 58.3%	0 0.0%	77 100.0%
Total	50,746 39.2%	18,815 14.5%	39,422 30.5%	3,567 2.8%	14,698 11.4%	2,199 1.7%	129,446 100.0%

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

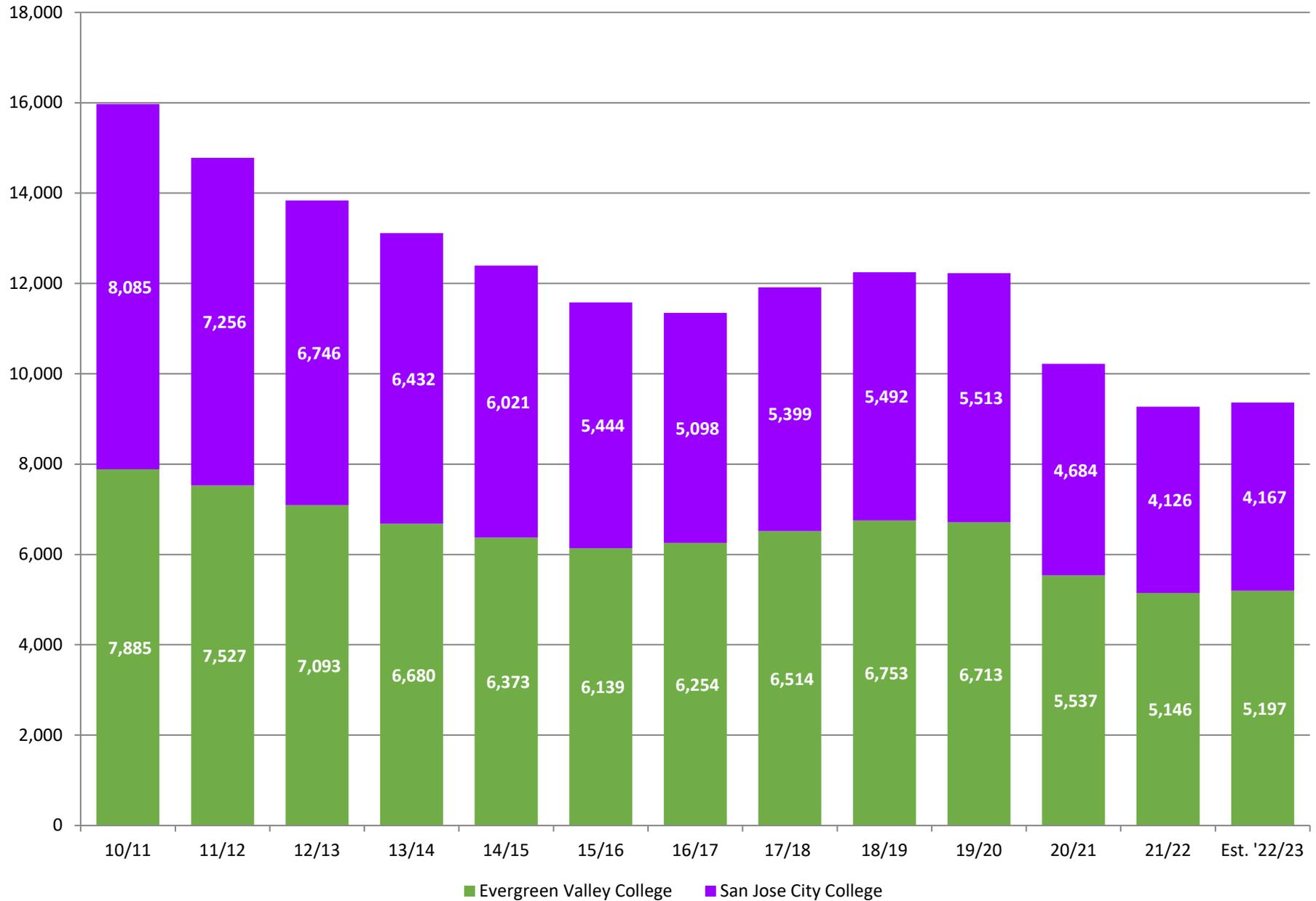
As of 05/15/2023

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	5,197
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	4,167
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	9,364
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										
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	5,197
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	4,167
Total:	15,970	14,783	13,839	13,112	12,394	11,583	11,352	11,913	12,245	12,226	10,148	9,272	9,364
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%	55.50%
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%	44.50%
	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%	55.50%
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%	44.50%
	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%	55.50%
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%	44.50%
	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



FY22-23 Apportionment	Funded		Funded		FY22/23 Funding
	FTES (Funded) FY21/22	-11.15% Decline	FTES (Funded) FY22/23	Fund Rate FY22/23	
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 4/6/2023_ 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	Est.	Est. Funded	Est.	FY23/24 Funding
	FTES (3 Yr Avg.) FY 22/23	1.00% Growth	FTES (3 Yr Avg.) FY23/24	Fund Rate 8.13% Inflation	
Credit	10,898.99	108.99	11,810.88	\$5,257.52	62,095,937
Special Admit Credit	0.00	0.00	0.00	\$7,371.62	0
Non-Credit	2.00	0.02	185.85	\$4,413.64	820,290
Total	10,900.99	109.01	11,996.74		62,916,227
FY23-24					
FTES Allocation	62,916,227				
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	99,732,872				
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	32,596,284				

FY24-25 Apportionment	Base		Est. Funded	Est.	FY22/23
	FTES (3 Yr Avg.) FY23/24	1.00% Growth	FTES (3 Yr Avg.) FY22/23	Fund Rate 3.5% Inflation	
Credit	11,810.88	118.11	11,658.90	\$5,441.53	63,442,279
Special Admit Credit	0.00	0.00	0.00	\$7,629.63	0
Non-Credit	185.85	1.86	155.21	\$4,568.12	709,023
Total	11,996.74	119.97	11,814.11		64,151,302
FY24-25					
FTES Allocation	64,151,302				
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	100,967,947				
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)			
Total Estimated Local/Prop 30 Revenue	136,694,472				
Excess Funds Over Revenue Entitlement	35,726,525				
FY25-26 Apportionment					
FY25-26 Apportionment	Base		Est. Funded	Est.	FY22/23
	FTES (3 Yr Avg.) FY23/24	1.00% Growth	FTES (3 Yr Avg.) FY22/23	Fund Rate 3.5% Inflation	
Credit	11,658.90	116.59	11,456.26	\$5,631.99	64,521,477
Special Admit Credit	0.00	0.00	3,633.00	\$7,896.67	28,688,561
Non-Credit	155.21	1.55	113.69	\$4,728.00	537,518
Total	11,814.11	118.14	15,202.94		93,747,556
FY25-26					
FTES Allocation	93,747,556				
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	130,564,201				
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)			
Total Estimated Local/Prop 30 Revenue	141,212,574				
Excess Funds Over Revenue Entitlement	10,648,373				

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	Projection FY 22-23	Projection FY 23-24	Projection FY 24-25
Secured HOPTR	10-99-9999-00000-48672	\$ 432,133	\$ 423,186	\$ 417,760	\$ 415,287	\$ 406,020	\$ 399,610	\$ 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
Sub-Total		\$ 85,670,524	\$ 89,595,372	\$ 96,208,906	\$ 101,312,985	\$ 107,311,645	\$ 110,998,779	\$ 120,505,616	\$ 124,723,313	\$ 129,088,628
Overall % Changed compared to prior year		5.62%	4.58%	7.38%	5.31%	5.92%	3.44%	8.56%	3.50%	3.50%

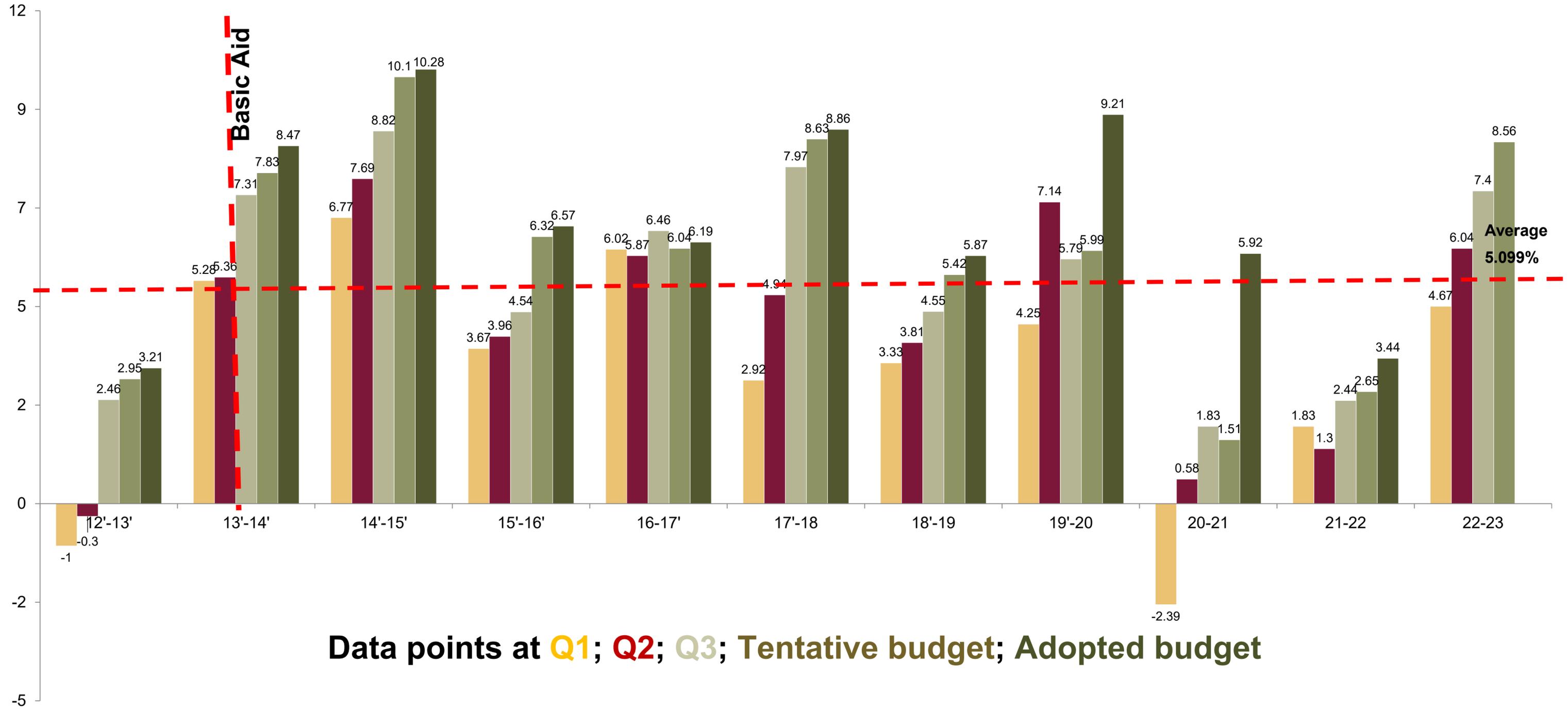
One-time Funding

Description		FY 16-17	FY 17-18	FY 18-19	FY19-20	FY 20-21	FY 21-22	Projection FY 22-23	Projection FY 23-24	Projection FY 24-25
RDA Pass-Thru (47.5% Fund 10)	10-99-9999-35401-48818	\$ 1,374,918	\$ 1,892,305	\$ 1,986,822	\$ 2,450,103	\$ 2,856,776	\$ 3,155,645	\$ 3,470,825	\$ 3,592,304	\$ 3,718,034
RDA Residual	10-99-9999-00000-48819	\$ 2,249,086	\$ 5,722,667	\$ 4,718,135	\$ 8,632,185	\$ 9,253,720	\$ 9,007,744	\$ 10,952,000	\$ 11,335,320	\$ 11,732,056
Sub-Total		\$ 3,624,004	\$ 7,614,972	\$ 6,704,957	\$ 11,082,288	\$ 12,110,496	\$ 12,163,389	\$ 14,422,825	\$ 14,927,624	\$ 15,450,090
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

Next Tax Data Point is tentatively scheduled August 25.





SAN JOSÉ · EVERGREEN
Community College District

SAN JOSÉ – EVERGREEN COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

• 2022-2023 •





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INTRODUCTION

PURPOSE OF THE CHART OF ACCOUNTS GUIDELINES

CALIFORNIA COMMUNITY COLLEGE CONVENTION OF ACCOUNTING CLASSIFICATIONS

As established by the Fiscal Standards and Accountability Unit of the California Community College State Chancellor's Office, and in accordance with the **Budget Accounting Manual**¹ (aka the "BAM"), the purpose of this document is to provide a corresponding guideline and consistent accounting classification convention reference manual to ensure all budgetary transactions will meet Generally Accepted Accounting Principles (GAAP) for state and local governments as established by the Governmental Accounting Standards Board (GASB).

Accordingly, the BAM provides:

California community college districts are required by regulations (CCR 558300 et seq.) to prepare financial reports and annual budgets that report all their actual and projected revenues and expenditures on forms as provided by the Chancellor's Office. The objective of this Budget and Accounting Manual is to facilitate compliance with this requirement by providing for a uniform fund structure, revenue and expenditure classifications, and other accounting procedures for the consistent and comparable reporting of financial data by all community college districts. The manual is primarily written for the individuals who work daily with the community college accounting system; however, this chapter and the general section at the beginning of each of the other chapters have been written to assist those readers who may desire more general background information. The annual district audit by the contracted district auditor will assess district compliance with this manual.²

Therefore, the following reference manual is San José – Evergreen Community College District (SJECCD) Fiscal Year 2022-2023 guidelines to structure its financial accounting classifications in such a way to ensure compliance of all its budgetary and fiscal transactions at the local, state, and federal level.

¹<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Fiscal-Standards-and-Accountability-Unit/Manuals>

² *Budget Accounting Manual, dated 2012, page 1-4*



SJECED CHART OF ACCOUNTS

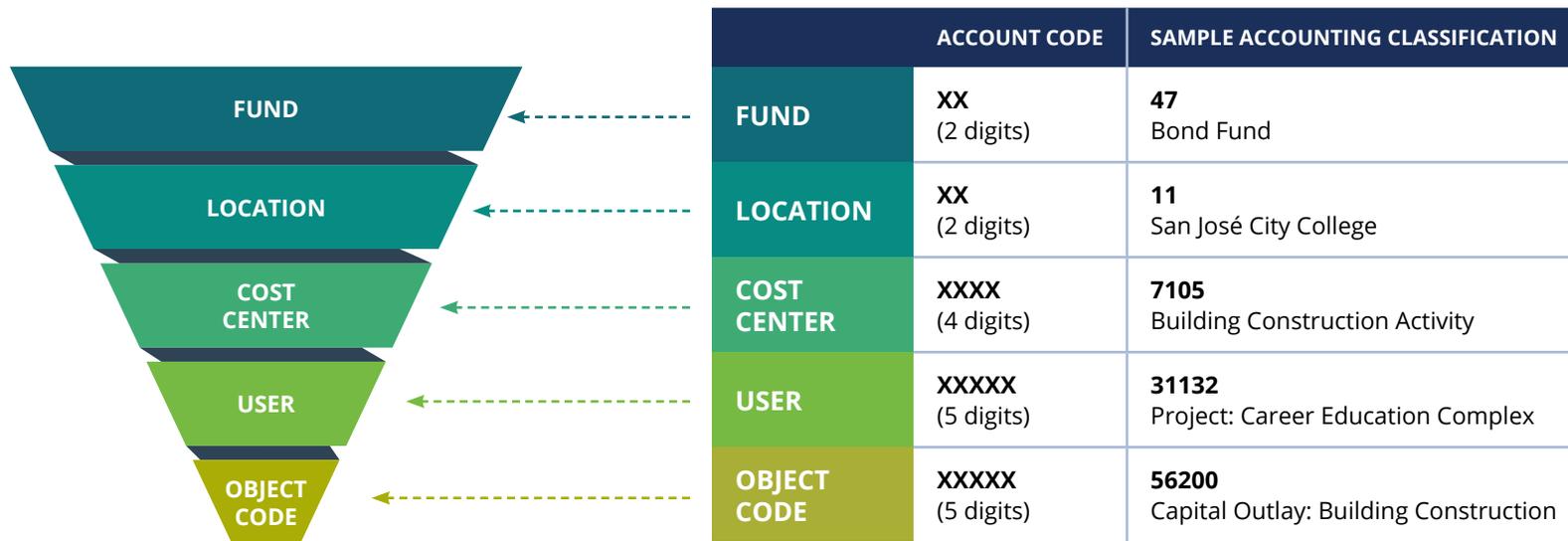
ACCOUNT CODES & ACCOUNTING CLASSIFICATION

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

The following is a chart to assist district personnel the relationship between the state's accounting classification convention and that of the district's chart of accounts and convention. Conceptually, the district's chart of accounts align with certain accounting classifications for purposes of fiscal compliance.

ACCOUNT NUMBER STRUCTURE

The accounting line structure is formatted as follows:





BUDGET ACCOUNTS AND CODES

FUND (2 digits)	
1X	General Fund <i>Unrestricted/restricted</i>
3X	Capital/Bond Fund
4X	Capital/Bond Fund <i>(except 48 - Financial Aid Fund)</i>
6X	Internal Service Fund
7X	Special Revenue Fund <i>(except 75 - OPEB Trust Fund)</i>
8X	OPEB-related Fund/Long-Term Debt Fund <i>(except 83 - Auxiliary Foundation Fund)</i>
9X	Other Fund

LOCATION (2 digits)	
1X	SJCC <i>San José City College</i>
2X	EVC <i>Evergreen Valley College</i>
4X	SJCC Milpitas Extension
95/96	District Services
97/98	Center for Economic Mobility
99	District-wide



BUDGET ACCOUNTS AND CODES ~cont'd

COST CENTER (4 digits)	
0100 - 5999 <i>(including 6110)</i>	Instructional activities
6000 - 9999 <i>(excluding 6110)</i>	Administrative & Support Activities

USER (5 digits)	
00000	Unspecified project
1XXXX	Federal project
2XXXX	State project
3XXXX	Local project
	31XXX (Majority) San José City College Bond projects
	32XXX (Majority) Evergreen Valley College Bond projects
	39XXX (Majority) District & District-wide Bond projects
6XXXX	Miscellaneous project
	601XX Due to/Due from
	602XX - 61XXX AP related project
	62XXX Capital projects
	63XXX AR related project
9XXXX	Others



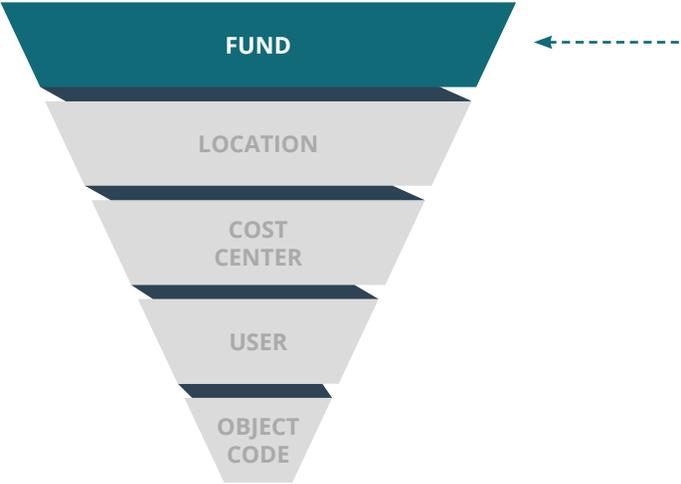
BUDGET ACCOUNTS AND CODES ~cont'd

OBJECT CODE (5 digits)	
19XXX	Assets
29XXX	Liability
39XXX	Equity
48XXX	Revenue
481XX	Federal
486XX	State
488XX	Local
489XX	Other Financing Sources
5XXXX	Expense
51XXX	Academic Salaries
52XXX	Classified Salaries & Other Nonacademic Salaries
53XXX	Employee Benefits
54XXX	Supplies and Materials
55XXX	Operating Expenses and Services
56XXX	Capital Outlay
57XXX	Other Outgo



FUND

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



Fund accounting is a method and accounting system by tracking categories of revenues, or more specifically, amounts of cash assigned to different purposes and the usage of that cash within that category. Therefore, there are different types of funds, but mainly, in community colleges, there are restricted and unrestricted funds (some more restrictive than others). Some funds track the revenues (cash) that also fit within other categories as provided by the **Budget Accounting Manual** (aka the BAM), ranging from **Trust** funds to **Enterprise** or **Auxiliary** funds, each having specificity on how they are accounted for in both earnings and spending.

According to the BAM, a fund is defined as a:

Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [GASB Codification Section 1300, NCGA-1]

Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets and liabilities and related transactional movements of its resources. (See [Budget Accounting Manual, pg. 1-7](#))

The following is the fund structure as it relates to the hierarchy of the California Community College accounting convention as provided by State Chancellor’s **Budget Accounting Manual**. The funds indicated within blue are important to meeting the 50% law.



FUND

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

FUND (BAM)	FUND (SJECCD)	FUND DESCRIPTION
General Funds		
11	10	General Fund <i>(Unrestricted)</i>
11	12	Financial Stability Fund <i>(Unrestricted)</i>
11	14	Student Success Enhancement Fund <i>(Unrestricted)</i>
11	15	Facility Rental Auxiliary Fund <i>(Unrestricted)</i>
11	19	East San José Fund <i>(Unrestricted)</i>
12	11	Parking Fund <i>(Restricted)</i>
12	16	Center for Economic Mobility <i>(Restricted)</i>
12	17	Grants/Categoricals <i>(General Fund - Restricted)</i>
12	18	Student Health Fees Fund <i>(Restricted)</i>
Capital/Bond Funds (Active)		
41	36	Capital Projects Fund
43	40	GO Bond Fund Measure X Series C - Future Bond
43	42	GO Bond Fund Measure G-2010 Series B
43	45	GO Bond Fund Measure X Series A
43	46	GO Bond Fund Measure X Series A-1
43	47	GO Bond Fund Measure X Series B
43	49	GO Bond Fund Measure X Series B-1
Internal Service Fund		
61	61	Self-Insurance Fund
Special Revenue Funds		
32	70	Cafeteria Fund
33	33	Child Development Fund



FUND ~cont'd

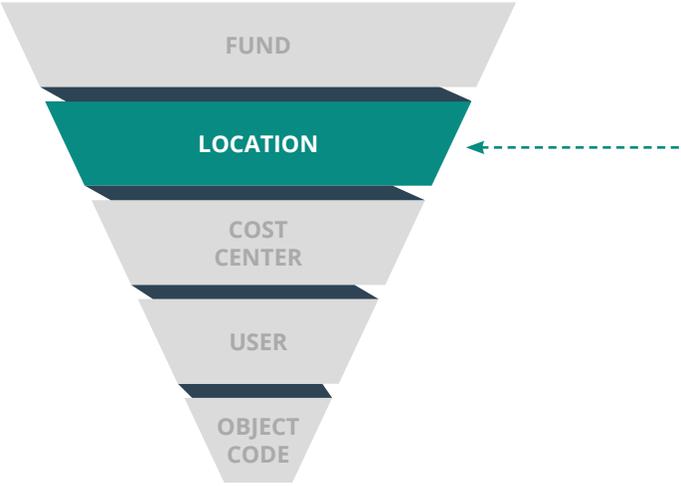
DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

FUND (BAM)	FUND (SJECCD)	FUND DESCRIPTION
OPEB-Related Funds		
76	75	Trust Fund OPEB
29	81	L/T Debt Retiree Benefit Fund
29	85	L/T Debt OPEB
Long-Term Debt Funds		
21	83	L/T Debt G.O. Bond Fund
21	84	L/T Debt G.O. Bond Fund M G 04
21	86	L/T Debt - GO Bond Measure G 2010
21	87	L/T Debt - GO Bond Measure X
Fiduciary Funds		
74	48	Student Financial Assistance
79	96	Scholarships and Loan Agency
71	71	ASB Fund
72	72	Student Representation Fund
Other Category Funds		
	13	Auxiliary Clearing Fund
	83	Auxiliary Foundation Fund
	80	L/T Debt Vacation Liability
	92	General L-T Debt Fund
	94	Fixed Assets
	99	GASB



LOCATION

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



The SJECED location code is not part of the BAM convention, but it is an important accounting classification to track either budget or fund accounting (revenues or expenses) transactions that occurs within a specific location. Mainly, the budget and fund accounting transactions within the District Office, San José City College including Milpitas Extension, and Evergreen Valley College.

Importance of the location code:

1. Provides budgetary traceability allocations to each campus and district office;
2. As transactions are posted against budgetary allocations, the location code is a method of rolling up the total cost of each campus and district office;
3. Provides a method of compartmentalizing costs, assignments, reassignments, shared costs, and financial activity in terms of proportionality compared between each location;
4. Last, it provides a method of rapid and focused methodology of reconciliation and internal and external auditing.



LOCATION

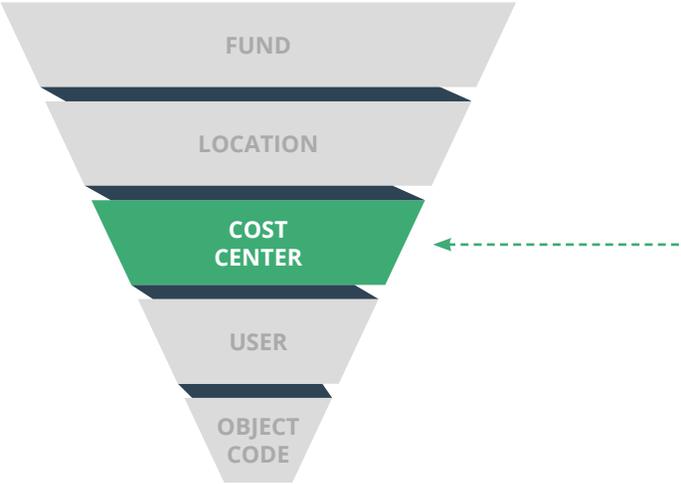
DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

LOCATION	LOCATION DESCRIPTION
11	San José City College
15	SJCC Prior Year C/O and One-time Items
21	Evergreen Valley College
19	East San José
25	EVC Prior Year C/O and One-time Items
41	SJCC Milpitas Extension
45	SJCC Milpitas PY, C/O and One-time
95	DO Prior Year C/O and One-time Items
96	District Services
97	Center for Economic Mobility C/O
98	Center for Economic Mobility
99	District-wide



COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



SJECED's **Cost Center** code follows a method of tracking budget and costs by using the **Taxonomy of Programs (TOPs)** and **Administrative and Support Activities (ASA)** convention within academia and the **State Chancellor's Budget Accounting Manual (BAM)**. The main purpose and importance of this code convention is to work alongside of the object code (illustrated below) and discern between the general fund's instructional and non-instructional costs in accordance with the 50% law. Typically, the coding sequence from 0100 to 5999 are centers or departments of costs that align with the taxonomy of programs, and such costs are truly 'instructional' in nature. On the contrary, the ASA codes from 6000 through 9999 are 'non-instructional' in nature and reflect the departmental costs that are administrative in function

COST CENTER AND OBJECT CODES RELATIONSHIP

According to the **Budget Accounting Manual (BAM)**, the TOPs and ASA codes align with the consistent Object code. Therefore, the **Cost Center Codes** used by the district follow this same alignment convention.



COST CENTER AND OBJECT CODES RELATIONSHIP

The following convention is used for budgetary and transactions activities:

COST CENTER (4 digits)

0100 - 5999
including
6110

Direct Cost of Instruction

511XX	<i>FT Faculty Teaching</i>
513XX	<i>PT Faculty Teaching</i>
522XX	<i>FT Staff Teaching Aide</i>
524XX	<i>PT Staff Teaching Aide</i>
53XXX	<i>Employee Benefits</i>
54XXX	<i>Supplies & Materials</i>
55XXX	<i>Operating Expenses & Services</i>
56XXX	<i>Capital Outlay (Equipment)</i>

6000 - 9999
excluding
6110

Administrative & Support Activities

512XX	<i>FT Non Instructional Cert.</i>
514XX	<i>PT Non-Instructional Cert.</i>
521XX	<i>FT Non-Instruct. Staff</i>
523XX	<i>PT Non-Instruct. Staff</i>
53XXX	<i>Employee Benefits</i>
54XXX	<i>Supplies & Materials</i>
55XXX	<i>Operating Expenses & Services</i>
56XXX	<i>Capital Outlay (Equipment)</i>
57XXX	<i>Other Outgo</i>





COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 0400: Biological Sciences (Instructional)	
0400	Biological Studies
0401	Biology, General
Program 0500: Business and Management (Instructional)	
0501	General Business
0502	Accounting
0505	Business/Mgmt - VATEA
0506	Management & Supervision
0509	Marketing
0511	Real Estate & Escrow
0514	Computer Applications
0520	Economics
Program 0600: Communication (Instructional)	
0600	Journalism
0602	Journalism
0604	Broadcasting
Program 0700: Computer and Information Sciences (Instructional)	
0700	CIS (Computer Info Systems)
0701	Computer Science
0702	Computer Info. Systems - VATEA



COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 0800: Education (Instructional)	
0801	Education - Multicultural
0808	Adaptive - P.E.
0821	Basketball Men's
0822	Football
0823	Track/Cross Country
0824	Softball
0825	Basketball Women's
0826	Volleyball
0828	Golf
0829	Soccer Women's
0830	Badminton
0835	Physical Education
0836	Varsity Sports
0837	Health Education
0839	Soccer
Program 0900: Engineering and Related Industrial Technology (Instructional)	
0925	Construction Technology
0935	Laser Technology
0944	Air Conditioning/Refrig./Solar
0945	Engineering Technology
0947	Manufacturing Technology
0948	Automotive Technology
0953	CADD
0956	Machine/Welding Technology

COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 1000: Fine and Applied Arts (Instructional)	
1001	Art/Art History/Design - EVC
1002	Art/Art History/Design - SJCC
1004	Music - EVC
1005	Music - SJCC
1006	Dance
1007	Drama/Cinematography - SJCC
1008	Drama - EVC
1011	Photography - SJCC
1012	Photography - EVC
1020	Multimedia/Humanities
Program 1100: Foreign Language (Instructional)	
1100	Foreign Languages - SJCC
1102	Foreign Languages - EVC
1103	Sign Language
Program 1200: Health (Instructional)	
1203	Nursing
1204	Dental Assisting
1208	Medical Assisting
1250	Emergency Medical Services
Program 1300: Consumer Education & Home Economics (Instructional)	
1301	Family And Consumer Studies
1302	Family & Consumer Studies





COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



COST CENTER	COST CENTER DESCRIPTION
Program 1400: Law (Instructional)	
1401	Legal Assistant
1402	Paralegal
Program 1500: Humanities - Letters (Instructional)	
1500	English
1501	Language Arts Center
1502	English, Reading I
1506	Communications Studies
1507	Communication
1508	Philosophy - EVC
1509	Philosophy - SJCC
1520	ESL
1530	English Reading
Program 1600: Library Science (Instructional)	
1630	Library Studies
Program 1700: Mathematics (Instructional)	
1700	Mathematics
1701	Mathematics General
Program 1900: Physical Sciences (Instructional)	
1900	Physical Science, General
1902	Physics
1905	Chemistry
1919	Oceanography



COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 2000: Psychology (Instructional)	
2001	Psychology, General
2005	Alcohol and Drug Studies
Program 2100: Public Affairs and Services (Instructional)	
2104	Administration of Justice - EVC
2105	Administration of Justice - SJCC
2107	Early Childhood Education
2140	Legal and Community Interpreta
Program 2200: Social Sciences (Instructional)	
2200	Social Science
2201	Women's Studies
2205	History
2215	Ethnic Studies
Program 3000: Commercial Services (Instructional)	
3007	Cosmetology
3008	Esthetics
3335	Ironworkers Apprenticeship
Program 4900: Interdisciplinary Studies (Instructional)	
4901	Distance Education Program
4903	Humanities
4905	Civic Center (EVC)
4908	Staff Development
4911	Campus Tutoring Center
4914	ASPIRE
4916	Milpitas Classes



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

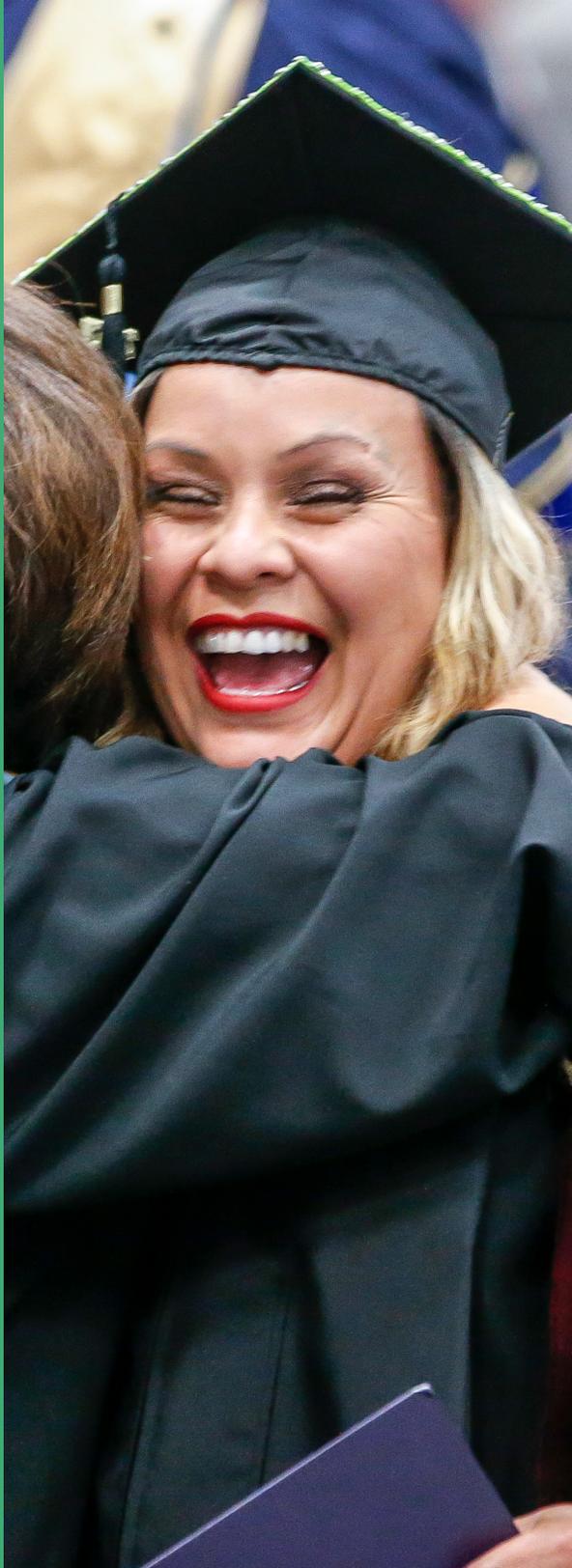
COST CENTER	COST CENTER DESCRIPTION
Program 4900: Interdisciplinary Studies (Instructional) ~cont'd	
4919	Instructional Technology
4920	General Studies - EVC
4921	Financial Aid - Students
4931	Guidance Instruction
4932	General Studies Guid. Instruct
4933	Learning Skills Instruction
4934	General Studies - Hearing Impa
4936	General Studies - L.D.
4960	Enlace
4961	Affirm
4968	Instructional Operations
4977	Title V Grant
4992	Instructional Equipment
4995	Coop. Work Experience - SJCC
4996	Coop. Work Experience - EVC
4999	Other Interdisciplinary Studies
Program 5900: Instructional Staff Retirees Benefits & Incentives (Instructional)	
5992	Accumulated Vacation - Instr.
Program 6000 - 9999: Administrative & Support (Non-Instructional)	
6001	Nursing & Allied Health Division
6003	Faculty Association
6004	Faculty Senate
6005	Academic Senate
6006	Classified Senate



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 9999: Administrative & Support (Non-Instructional) ~cont'd	
6010	Honors Program Administration
6011	Vice President, Instruction
6012	Center for Teaching & Learning
6014	Milpitas
6015	Academic Hourly Services
6016	Acacia Cluster
6020	IESS
6031	Graduation
6039	Office of Academic Support
6041	Division of PE & Athletics
6044	Division of Business Technology
6045	Division of Social Sciences
6046	Division of Humanities
6048	Language Arts Division
6050	Division of Natural Sciences
6052	Division LLRC Adult Ed Dual En
6065	Nursing Enrollment Growth Grnt
6075	Accreditation
6077	Title V Grant
6092	Center for Service Learning
6110	Learning Center (Instructional allowed)
6120	Library
6121	Library & Learning Rsrc Divsn
6130	Campus Technology Services



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 9999: Administrative & Support (Non-Instructional) ~cont'd	
6133	Campus Tech Support & Services
6200	Admissions & Records
6202	VA Administrative Support
6300	Counseling
6303	Enlace
6305	Schedules and Catalogs
6306	Schedules and Catalogs
6308	Affirm
6309	Student Success & Support Program
6310	Counseling & Matric Division
6320	Transfer Center
6324	ASPIRE
6325	Assessment (Testing Center)
6327	First Stop Center
6330	Transfer
6331	Articulation
6344	Puente
6401	Enrollment Management
6410	CalWORKs - Coordination
6412	CalWORKs - Work Study
6422	Disabled Student Program
6432	EOPS - Admin Parts A and C
6434	EOPS/CARE
6435	EOPS - Admin Part B



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 9999: Administrative & Support (Non-Instructional) ~cont'd	
6437	OASISS
6440	Health Services
6450	Student Personnel Administration
6451	Academic Success/Student Equity
6460	Financial Aid Office
6462	Financial Aid Admin Allow - BOG
6471	CALWORKS
6476	CalFresh Basic Needs
6480	TANF
6481	Veteran Services
6490	Student Outreach & Recruitment
6491	County Excess Costs Service fo
6493	Independent Living Program
6494	Umoja - Misc Student Srvs
6496	International Students
6497	Office of VP, Strategic Partner
6499	Misc Student Services
6510	Maintenance
6530	Custodial
6550	Grounds
6551	Repairs to Equipment
6570	Utilities
6601	Board Of Trustees
6602	Chancellor's Office



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 9999: Administrative & Support (Non-Instructional) ~cont'd	
6603	Marketing & PIO
6604	Governmental/Ext Relations
6607	Mandated Costs - Miscellaneous
6609	Vice Chancellor - Administrative
6621	College President
6624	EVC Campus
6710	Marketing/Enrollment Mgt
6720	Fiscal Services
6721	SJCC Budget Operations
6722	EVC Budget Operations
6725	Fiscal Services - Payroll
6726	Associated Student Body
6727	District Wide Operations
6730	Human Resources Management
6731	Human Resources District-wide
6733	Diversity Coordinator
6750	Staff Development - Administrative
6752	Staff Development - Classified
6760	Staff Diversity
6771	Campus Police
6773	Reprographics
6778	Self-Insurance
6780	ITSS
6790	Retirees' Benefits



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 9999: Administrative & Support (Non-Instructional) ~cont'd	
6792	Accumulated Vacation - Noninstr.
6794	SJCC Campus Wide
6799	Classified Senate
6820	CEM Administrative
6827	On-line Classes
6828	Cohorts (WIOA)
6829	Corporate Sales
6840	WIA - Adult Grants
6841	CEM - SparkPoint SJ
6842	SVETP/MAPin
6850	Facilities
6910	Bookstore (Clearing Account)
6920	Child Development Center
6940	Cafeteria
6951	Parking - Campus Police
6960	Student Activities
7010	Contract Education
7054	Econ Grant
7101	Sched Maint & Special Repairs
7105	Building Construction
7107	Tech Upgrades & Replacement
7114	Child Care Facilities Grant
7115	Program Administration
7120	Facilities & Planning



COST CENTER ~cont'd

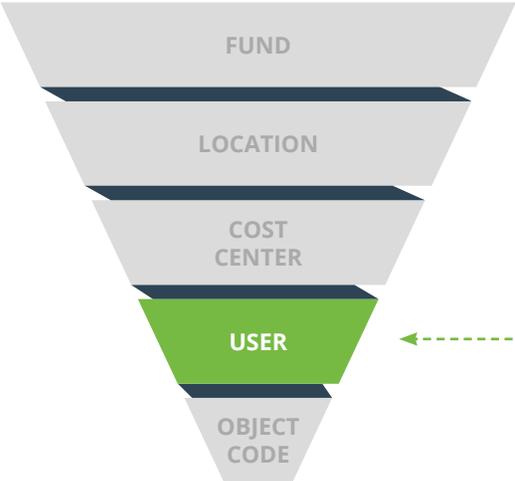
DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 9999: Administrative & Support (Non-Instructional) ~cont'd	
7126	Safety & Security Improvements
7130	Building Improvements
7136	Infrast/Utilities/Elect Imprv
7141	Furniture & Equipment (Non-Proj)
7142	Site Improvements
7143	EIR (Environmental Impact Rep)
7144	Site Acquisition
7145	Scheduled Maintenance
7181	EVC Portable Classroom Add'n
7202	General Obligation Bond
7203	OPEB Bond
7310	Interfund Transfers
7320	Direct Fin Aid
7321	Direct Fin. Aid (Grants/Loans)
7323	Direct Fin. Aid (Scholarships)
7324	Payments to/for Students
7900	Appropriation For Contingencies
9905	Undistributed Costs
9999	General Ledger Expense



USER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



The User Code (aka Local Code) is an accounting classification for local district tracking use only. The accounting classification code should be used primarily to track projects, multi-year funding appropriations, and federal and state grants. The user code has little or no relevance to the 50% law, unless it is used to track non-instructional reassignments within the general fund.

IMPORTANCE OF THE USER CODE AT SJECDD

This Code is an internal and local code primarily used to track one time allocations with multi-year reporting requirements, like projects, grants, and programs. The User code is used in tandem with the Cost Center so that it identifies the multi-year allocations and transactions within a program or department. As well, the **User Code** can help with other special requirements as required by the appropriation, matching requirements or other situations where costs need to be compared and grouped together within the same fund. The basic structure of the USER code at SJECDD follows the general BAM revenue structure convention in the following manner. The concept is to ensure all federal funds (revenue) are tracked with its corresponding USER code at SJECDD for expenses.



USER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

PRIMARY SOURCE OF REVENUE	REVENUE OBJECTS	USER CODE SERIES	NOTES
Federal Revenue	481xx	1xxxx	Allocations made by the Department Ed and revenues, for example, VA, Federal Work Study, Trio, CARES, VATEA, HEERF.
		1xxxx	User Code 1 prefix when federal revenue is allocated to the state for state allocation to colleges. For example, some NSF and all of the above if disbursed by the state (as opposed to the DOE).
State Revenue	486xx	2xxxx	Use 2xxxx user codes to identify purely state source of revenue allocation and expense tracking. For example, EOPS, DSP, CalWorks, Guided Pathways, State's COVID block grant. UMOJA, CalApprentice; Basic Skills.
		3xxxx	Rare, but typical to track a state allocation provided through a local agency to manage.
Local Revenue	488xx	2xxxx	Rare, but tracking of local grants that are managed by local agencies related to a state program, e.g. IEPI Innovation & Effectiveness.
		3xxxx	Typically used for tracking of local grants that are managed by local agencies.
Other Financing Sources	489xx	1xxxx	Federal work study.
		2xxxx	Financial Aid Administration; student success administration and completion grant.
		3xxxx	Rare. Typically used for tracking of local grants that are managed by local agencies.



USER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

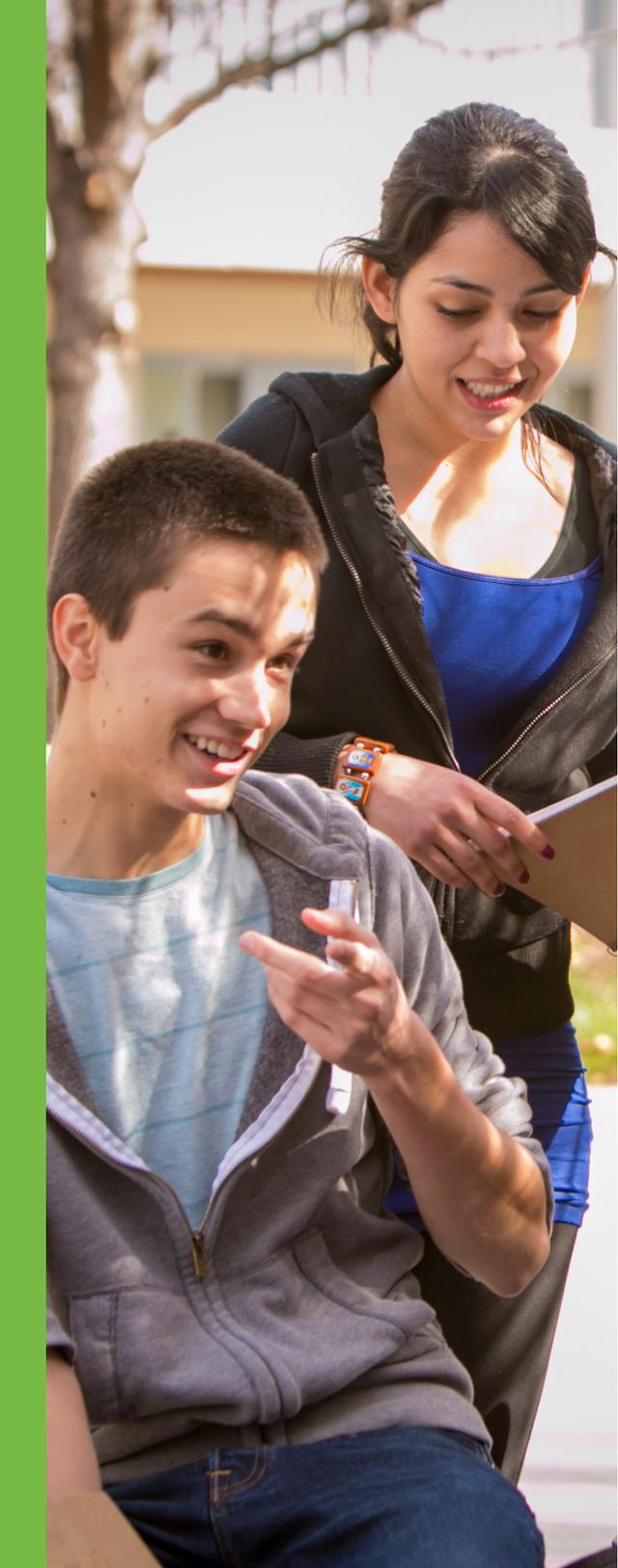
USER	USER DESCRIPTION
00000	User Unspecified
00001	SUI Experience Rate
Program 10000: FEDERAL PROJECT (GENERALLY)	
10195	SEAASE
10201	Federal Work Study
10302	Trio - Upward Bound
10303	Trio - Talent Search
10401	VTEA Title I-C
10406	Perkins Title I-C Reserve
10501	Pell
10502	SEOG
10503	Direct Loan
10504	CARES ACT HigherEd Emgy Rlf
10505	CARES ACT HigherEd Emgy RlfMSI
10506	CRRSAA HEERF II
10507	CRRSAA HEERF II MSI
10508	ARPA HEERF III
10509	ARPA HEERF III MSI
10599	Undefined Financial Aid Exp.
10646	Federal MAA Program
10648	Sil Valley HighTech Apprenticce
10701	Title V Grant
10702	Title V Grant - Year 2
10705	Title V Grant - Year 5



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 10000: FEDERAL PROJECT (GENERALLY) ~cont'd	
10714	TitleV - Yr4_Culti. Excele
10715	TitleV - Yr5_Culti. Excele
10721	Title V: GANAS - Y1
10722	Title V: GANAS - Y2
10723	Title V: GANAS - Y3
10731	MESA SJSU 21-22 Y1
10732	MESA SJSU 22-23 Y2
10801	Veteran's Administration
10901	NSF INCLUDES Alliance Yr 1
10902	NSF INCLUDES Alliance Yr 2
10903	NSF INCLUDES Alliance Yr 3
10904	NSF INCLUDES Alliance Yr 4
10911	NSF - Integrated Teacher Pathway
10921	NSF - SRI Project GOALS YR1
10922	NSF - SRI Project GOALS YR2
10931	NSF - NextFlex
10935	NSF S-STEM Biology
11101	TANF
11208	YESS - ILP
11301	CalFresh (CSU Chico)



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 20000: STATE PROJECT (GENERALLY)	
20201	EOP&S
20301	DSP/Student Accessibility
20305	LGBTQ+
20400	Student Equity & Achievement
20401	Student Success & Support Prog
20402	Student Equity
20403	Hunger Free Campus Support
20404	Innovation in Higher Education
20407	Non-Credit SSSP Allocation
20408	Veteran Resource Center (SSSP)
20409	Dream Resource Liaison
20421	Basic Needs Centers
20422	Student Food House Spt - BasicNd
20702	IEPI Innovation & Effectiveness
20711	Umoja Community Edu Foundation
20801	State Apport - Apprentices
20811	CA Apprenticeship Initiative
20812	CA Apprentice Init-Googl Elmwd
20813	CA Apprentice Init Tech Path
20814	CAI - Hgh Rd Training Prtnrshp
21001	County Excess Costs Serv - CALWO
21201	CALWORKS

USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 20000: STATE PROJECT (GENERALLY) ~cont'd	
21301	Financial Aid Administration
21302	Financial Aid Technology
21401	Block Grant - Instr. Support
21503	Block Grant - Phys Plant 18-19
21504	Block Grant - Phys Plant 19-20
21505	Block Grant - Phys Plant 20-21
21506	Block Grant - Phys Plant 21-22
21507	Block Grant - Phys Plant 22-23
21519	Year 1 Basic Skills
21610	COVID19 Rspns Blk Grnt Prop98
21612	CalVax
21801	Child Care - CCTR
21803	Child Care - CSPP
22001	Cal Grant
22004	Guided Pathways Allocation
22005	Student Succ Completion Grant
22007	Disaster Relief Emrgncy Fi Aid
22008	Immed Action - Emrgncy Fin Assis
22009	Immed Action - CalFresh Outreach
22010	Immed Action - Retention/Outreac
22011	Emergency Financial Aid
22301	CARE



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 20000: STATE PROJECT (GENERALLY) ~cont'd	
22303	CCAP Instr Mat Dual Enroll
22500	Lottery
22502	Education Protection Acct (EPA)
22505	Facility Rental Income
22507	Library Services Platform
22591	Classified Prof Devlp
22593	Cultural Competent Faculty PD
22596	EEO Best Practices
22597	Equal Employment Opportunity
24402	CA College Promise Innovation
24901	Part-time Office Hours Reimb.
25103	Energy Efficiency
25501	Part-time Faculty Salaries
25502	Full-time Faculty Unrestricted
25503	Full-time Faculty Restricted
25600	Nursing Faculty and Recruitmen
25601	Nursing Enrollment Growth Grnt
25616	Entrepre'ship Course Offering
25619	Adult Education Block Grant
25620	Adult Education Block Grant Y2
25700	State STRS On-Behalf Payment



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 20000: STATE PROJECT (GENERALLY) ~cont'd	
25701	B.O.G. Administration
25702	California College Promise
26201	Strong Workforce Local - Yr3
26202	Strong Workforce Local - Yr2
26203	Strong Workforce Local - Yr1
26204	Strong Workforce Regional - Yr1
26205	Strong Workforce Regional - Yr2
26206	Strong Workforce Regional - Yr3
26207	Strong Workforce Regional - RJV Y1
26208	Strong Workforce Regional - RJV Y2
26220	College Specific Allocation
26303	IDRC 21 st Century - Chabot
26312	East Side Alliance Career Path
26313	Campus Safety & Sexual Assault
26317	Improving Online CTE Pathways
26320	Retail - Hsplty - Tourism (ISPIC)
26401	Part-time Faculty Health Ben.
26402	Mental Health Support Funds
Program 30000: LOCAL PROJECT (GENERALLY)	
30202	LiveScan Fingerprinting
30751	Copier Lease - Ricoh
30752	Other Library Fees



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
30902	Uncollectible Student A/R
31102	Insurance Claim
31114	SJCC Bond related project — Demo Locker Rms, Aux, Site Imp
31122	SJCC Bond related project — Group II Equipment
31129	SJCC Bond related project — New Maint & Ops & Emrgcy Cntr
31130	SJCC Bond related project — Theater Improvements
31132	SJCC Bond related project — Career Education Complex
31133	SJCC Bond related project — New Swing Space Project
31134	SJCC Bond related project — Storm Water Mngmnt Remediation
31135	SJCC Bond related project — Science Bldg Mechanical Upgrd
31137	SJCC Bond related project — Property Acquisition
31150	SJCC Bond related project — ADA Improvements
31151	SJCC Bond related project — Library Interior Upgrades
31152	SJCC Bond related project — Campus-wide Painting - SJCC
31153	SJCC Bond related project — Tech Building Renovation
31155	SJCC Bond related project — Entrance Door Replacement
31156	SJCC Bond related project — Student Srvcs & Drop-in Center
31157	SJCC Bond related project — Campus Lighting Upgrades
31160	SJCC Bond related project — Telecomm Master Plan
31161	SJCC Bond related project — Child Dvlpmnt Center - Phase I
31162	SJCC Bond related project — Student Center Improvements
31163	SJCC Bond related project — Softball Field Renovation



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
31164	SJCC Bond related project — Campus HVAC Phase II
31165	SJCC Bond related project — Jaguar Multicultural Center
31166	SJCC Bond related project — Track & Field Renovation
31167	SJCC Bond related project — Central Plant Renovation
31168	SJCC Bond related project — Cosmetology, Esthetics & Repro
31169	SJCC Bond related project — SJCC CEQA Compliance Consult
31170	SJCC Bond related project — SJCC Elevator Modernization
31171	SJCC Bond related project — Central Plant Boiler Replaceme
31199	SJCC Bond related project — Campus Contingency - SJCC
31301	SJCC Bond related project — Parking Fines
31304	SJCC Bond related project — Small Capital Repairs
31309	SJCC Bond related project — SJCC Vehicles
31310	SJCC Bond related project — Access, Alarms, Monitoring Sys
31312	SJCC Bond related project — SJECC Extension - Irrigation
31313	SJCC Bond related project — Small Cap Repairs - Fac Upgrds
31323	SJCC Bond related project — Relocate Adaptive PE
31324	SJCC Bond related project — Restroom Fixtures & Plumbing
31338	SJCC Bond related project — AV Systems Improvements Ph II
31339	SJCC Bond related project — Interior Finishes Upgrades
31400	Material Fees
31401	Cosmetology Patron Fees
31409	Journalism Revenue



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
31410	Dental Assisting Patient Fees
31412	Health Service Fees
31413	Int'l Student Health Fee
31414	International Student Revenue
31601	United Way Bay Area (UWBA)
31603	CalEITC (UWBA)
31611	Mental Health (CalMHSA)
31613	Kaiser Permanente Benefits
31702	SJCC Bond related project — IT Infrastructure Improvements
31703	SJCC Bond related project — Technology Upgrades
31705	SJCC Bond related project — IT and Tech Equipment - SJCC
32128	EVC Bond related project — PE Accessibility Improvements
32130	EVC Bond related project — PE ADA Improvements
32132	EVC Bond related project — Student Services Center
32134	EVC Bond related project — Language Arts Building
32138	EVC Bond related project — Kinesiology, PE & Aquatics
32144	EVC Bond related project — Campus Painting Project
32145	EVC Bond related project — Gullo/Student Srvcs Renovation
32146	EVC Bond related project — MS3 Exterior Stair Lighting
32150	EVC Bond related project — ADA Improvements
32151	EVC Bond related project — Campus Environmental Control
32152	EVC Bond related project — Gullo II Multi Campus Space



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
32153	EVC Bond related project — Sequoia Upgrades/Nursing Add
32154	EVC Bond related project — A&R Remodel to Emergency Ops.
32155	EVC Bond related project — Cedro Renovation & W.Campus ADA
32156	EVC Bond related project — General Education Building
32157	EVC Bond related project — Student Activities Center
32159	EVC Bond related project — Campus Way Finding/Ground Ligh
32160	EVC Bond related project — Security Hardware
32161	EVC Bond related project — North Fire Lane/ADA
32163	EVC Bond related project — Campus-wide Building Signage
32164	EVC Bond related project — EVC CEQA Compliance Consulting
32165	EVC Bond related project — Math, Sci, Social Sci Canopy
32166	EVC Bond related project — Entry Road and Parking Lot
32167	EVC Bond related project — Campus-wide FFE
32168	EVC Bond related project — Campus-wide Signage MasterPlan
32299	EVC Bond related project — Campus Contingency - EVC
32303	ASB Activity Fee
32304	Student Representative Fee
32307	Small Capital Repairs
32318	Small Cap Repairs - Fac Upgrds
32405	Gene Haas Foundation
32407	Grove Scholars Program Grant
32409	Internal Scholarships Foundati
32410	Internal Scholarships ASB

USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
32411	External Scholarships
32418	SC Cnty Office of ReEntry Svs
32425	Educational Orientation Window
32602	EVC Bond related project — Group II Equipment
32702	EVC Bond related project — IT Infrastructure Improvements
32703	EVC Bond related project — Technology Upgrades
32705	EVC Bond related project — IT & Tech Equipment - EVC
32804	UC Regents Puente Project
32805	UCSD Space Grant Consortium
33301	Pouring Rights Contract
33406	WFI - PG&E
33411	CA Press Foundtn - Journalism
33413	Pure Good Fndn Workforce Dev
33507	Dorothy D. Rupe Nursing
33511	Generation San José
33513	YESS - Foster Youth
33514	Burton Book Fund
33515	FCCC HealthCare Grant
34201	Forfeited Student Credits
34402	San José Promise Local
34403	San José Promise Local - EBAY
34701	Parking Permits
34702	Parking Infrastructure



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
34704	Transportation Fee
34705	ChargePoint
34710	Parent Academy
34712	Google Program
34803	Preventative & Regular Vaccine
34805	Trash the Ash - Smoking Cessat'n
34903	Emergency Food Kit Mini Grant
35303	Athletic Playoffs
35401	Redevelopment Agency Pass-Thru
35405	Student Rep FEE AB 1504
35801	Unitary - Property Taxes
35802	Unitary RailRoad - Property Tax
35803	Transcript Revenue
35804	Student ID Revenue
39301	DO Bond related project — New District Services Building
39302	DO Bond related project — Demo Old Dist Office/Academy
39303	DO Bond related project — District Services Furn & Equip
39307	DO Bond related project — Vehicle Replacement
39312	DO Bond related project — Police Safety Comm Upgrade
39313	DO Bond related project — ADA Transition Plan Assessment
39314	DO Bond related project — DO Elevator Upgrade
39315	DO Bond related project — District Wide Elevator Assessm
39399	DO Bond related project — District/DW Contingency



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
39625	DO Bond related project — Ground Lease Debt Relief
39629	DO Bond related project — District WH&Operations Facilit
39630	DO Bond related project — East San José Expansion
39699	DO Bond related project — Program Contingency
39704	DO Bond related project — ERP Conversion
39705	DO Bond related project — Infrastructure Upgrade
39706	DO Bond related project — Technology/Security
39707	DO Bond related project — DS Printing & Digital Imaging
39708	DO Bond related project — DS Computer Replacement
39709	DO Bond related project — DS Network Storage/Servers
39710	DO Bond related project — DS Network Monitoring Appl's
39711	DO Bond related project — Security Assess&Dsgn Consult
39712	DO Bond related project — DW Security - Key Sys Upgrade
39713	DO Bond related project — DW Building Managment Sys
39714	DO Bond related project — Data Center Acquisition & Impl
39905	DO Bond related project — Management and Related Costs
39993	Innovation Fund
39994	Non-Bond Admin Overhead
39996	High Impact Programs
39997	Redesign
39999	DO Bond related project — Election/Legal/EIR/DO Labor
41002	Indirect Costs



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION	
Program 60000: Miscellaneous project		
Program 60100:	Due to/Due from	
	60110	Cash - Due to/from Fund 10
	60111	Cash - Due to/from Fund 11
	60112	Cash - Due to/from Fund 12
	60113	Cash - Due to/from Fund 13
	60114	Cash - Due to/from Fund 14
	60115	Cash - Due to/from Fund 15
	60116	Cash - Due to/from Fund 16
	60117	Cash - Due to/from Fund 17
	60118	Cash - Due to/from Fund 18
	60136	Cash - Due to/from Fund 36
	60142	Cash - Due to/from Fund 42
	60144	Cash - Due to/from Fund 44
	60145	Cash - Due to/from Fund 45
	60146	Cash - Due to/from Fund 46
	60147	Cash - Due to/from Fund 47
	60148	Cash - Due to/from Fund 48
60149	Cash - Due to/from Fund 49	
60161	Cash - Due to/from Fund 61	
60170	Cash - Due to/from Fund 70	



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 60000: Miscellaneous project ~cont'd	
Program 60100:	Due to/Due from
	60172 <i>Cash - Due to/from Fund 72</i>
	60181 <i>Cash - Due to/from Fund 81</i>
	60185 <i>Cash - Due to/from Fund 85</i>
	60194 <i>Cash - Due to/from Fund 94</i>
	60196 <i>Cash - Due to/from Fund 96</i>
	60199 <i>Cash - Due to/from Fund 94</i>
Program 60200 - 61000:	AP related project
	60202 <i>Arbitrage Payable</i>
	60501 <i>A/P TSA</i>
	60601 <i>A/P Garnishments</i>
	60701 <i>A/P Voluntary Deductions</i>
	60702 <i>A/P 457 TIAA-CREF</i>
	60703 <i>A/P 457 PERS</i>
	60704 <i>A/P 125 Med & Dependent Care</i>
	60705 <i>A/P 125 Critical Care</i>
	60801 <i>A/P Blue Cross</i>
	60802 <i>A/P Kaiser</i>
	60901 <i>A/P Dental</i>
	61001 <i>A/P Vision</i>

USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 60000: Miscellaneous project ~cont'd	
Program 60200 - 61000:	AP related project
	61101 <i>A/P Life Insurance</i>
	61102 <i>A/P UNUM</i>
	61103 <i>A/P LTD</i>
	61201 <i>A/P Payroll Stale Dated Checks</i>
	61203 <i>Payroll Accrued</i>
Program 62000:	Capital project
	62472 <i>SJCC Signage</i>
	62479 <i>SJCC Safety Upgrades</i>
	62501 <i>SJCC Campus Modernization</i>
	62504 <i>EVC Exterior Lighting</i>
	62506 <i>DO Renovation</i>
	62509 <i>SJCC Central Plant Bldg Upgrad</i>
	62514 <i>EVC Campus Modern - General</i>
	62517 <i>EVC Upgrade/Replace Generator</i>
	62520 <i>SJCC Theater Fire Alarm Upgrad</i>
	62526 <i>SJCC Scheduled Mtnce Projects</i>
	62527 <i>SJCC Scheduled Mtnce Projects</i>
	62531 <i>EVC Scheduled Mtnce Projects</i>



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

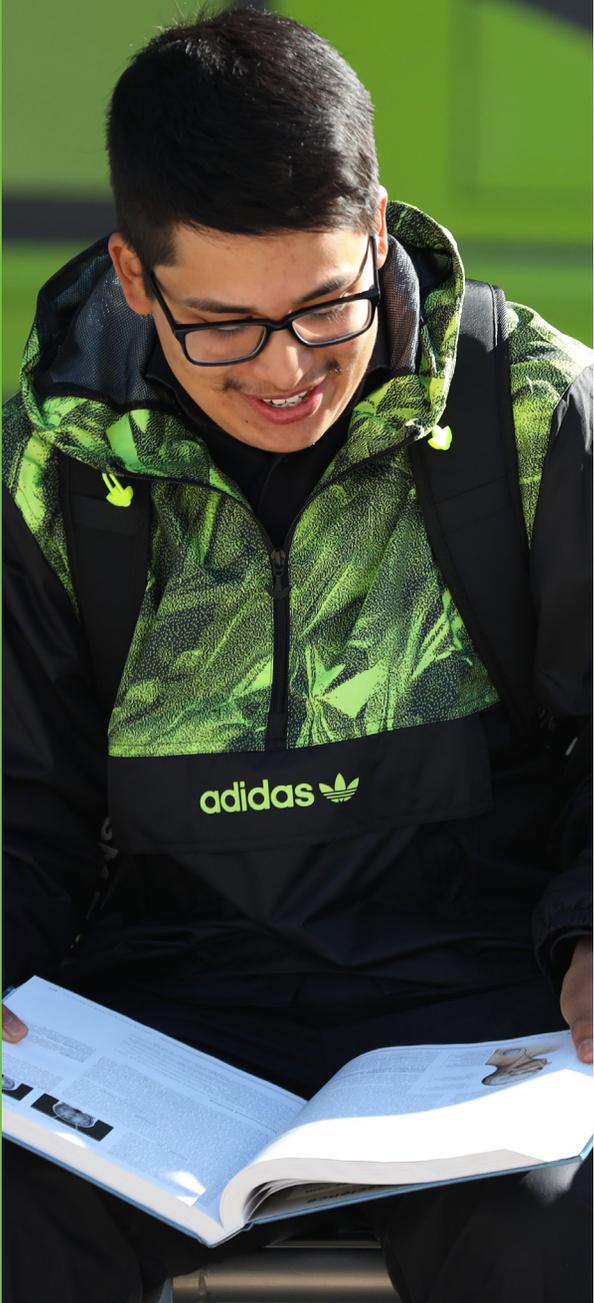
USER	USER DESCRIPTION
Program 60000: Miscellaneous project ~cont'd	
Program 60200 - 61000:	Capital project
	62532 <i>EVC Scheduled Mtnce Projects</i>
	62535 <i>DW Scheduled Maintenance</i>
	62536 <i>SJECC Extension</i>
	62540 <i>SJCC Aux Gym, Pool, Locker Rm</i>
	62562 <i>SJCC IT & Tech Equipment</i>
	62563 <i>EVC IT & Tech Equipment</i>
	62564 <i>MUSD Shared Expenses</i>
	62565 <i>EVC Surplus Land Development</i>
	62566 <i>SJCC Technology Refresh</i>
	62576 <i>EVC Technology Refresh</i>
	62580 <i>East Side</i>
62599 <i>Downtown SJ Beautification</i>	
Program 63000:	AR related project
	63001 <i>Campus Bookstore</i>
	63004 <i>AVR - Miscellaneous</i>
	63005 <i>AVR - Health and Welfare</i>
	63006 <i>Third Party Billing</i>





USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

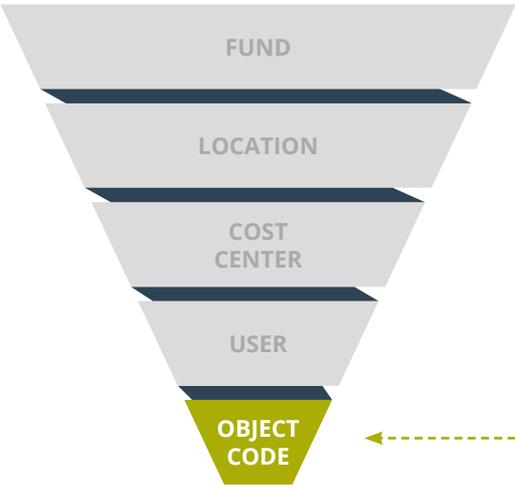


USER	USER DESCRIPTION
Program 60000: Miscellaneous project ~cont'd	
Program 64000 - 69000:	Miscellaneous project
	64000 <i>Depreciation and Accum Depr.</i>
	65101 <i>Employment Services</i>
	65102 <i>Medical Broker</i>
	65103 <i>Flexible Spending Acct</i>
	65104 <i>Benefit Administration</i>
	66000 <i>Release Time</i>
	67000 <i>OSHA</i>
	69901 <i>Checks & Cash Clearing</i>
	69902 <i>VISC/MC Credit Card</i>
	69904 <i>Web Credit Card</i>
	69905 <i>Flexible Spending Plan</i>
Program 90000:	Others
	96001 <i>Legal Expns. for Negotiations</i>
	96011 <i>Management Training</i>
	96014 <i>Rebates</i>
	96021 <i>Emergency Preparedness</i>
	96022 <i>Community Outreach Activities</i>



OBJECT CODE

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



According to the *Budget Accounting Manual*, the Object codes and the TOPs/ASA codes (Cost Center) is the State Chancellor's way to determine and ensure districts are in compliance with the instructional and non-instructional requirements of the 50% law. In other words, at the end of the year, all direct costs of instruction (Cost Center TOPs codes + Instructional Object Codes) must be at least 50% of the total costs of all costs within the general fund (exclusions accepted). The financial information is certified by the district's CBO to the State Chancellor's every fiscal year end's annual **311 Report**.

OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 1: Assets	
19110	Cash
19112	Petty Cash
19119	Cash (Due To)/Due From Other F
19150	Investments
19160	Student Receivables
19161	Receivables Non-Students
19164	CARES ACT - ER COVID
19171	Amount to be Provided
19172	Amount to be Provided - Truste
19173	Amounts Avail. - Debt Serv Fun
19175	G.O. Bonds Series D
19220	Prepaid Expenses
19221	Prepaid Expenses - Credit Card
19222	Prepaid Expenses - Ldge Crd Citi
19411	Land
19412	Land Improvements
19431	Buildings
19432	Building Improvements
19441	Construction in Progress
19469	Fixed Assets - Equipment



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 2: Liabilities	
29511	Accounts Payable
29512	Salaries Payable Stale Dated
29513	Vacation Liability
29517	Sales and Use Tax
29518	Compensatory Time Payable
29519	Banked Overload
29520	A/P Voluntary Deductions
29521	A/P Deferred Pay
29523	Medicare payable
29524	STRS Payable
29525	PERS Payable
29526	FIT Payable
29527	SIT Payable
29528	Workmens' Comp Payable
29529	SUI Payable
29530	Security Deposits
29535	H&W - Dental & Vision Benefits
29536	H&W - Medical, Life Ins., etc.
29538	Security Deposits



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 2: Liabilities ~cont'd	
29539	Pension Payable/GASB 68
29541	Deferred Income
29570	Deferred Bond Premiums
29571	Bonds Payable
29572	Bonds Accrued Interest Payable
29573	Deferred Bond Refunding
29575	G.O. Bonds Payable
29580	L/T Retirees Liability
29581	L/T Retirees Liability
29582	Accrued Expenses
Source 3: Equity (Fund Balance)	
39690	Fixed Asset Equity
39710	Unrestricted Fund Balances
39720	Restricted Fund Balances
39721	Prior Year Correct/Restatement

OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



OBJECT CODE	OBJECT CODE DESCRIPTION
Source 4: Revenue	
48100:	Federal Revenue
48110	<i>Title III Grant</i>
48121	<i>Federal Work Study</i>
48122	<i>Student Support Services</i>
48123	<i>Title V Grant</i>
48140	<i>TANF</i>
48150	<i>PELL Grant</i>
48151	<i>PELL Admin. Allowance</i>
48152	<i>SEOG</i>
48153	<i>Direct Loan</i>
48155	<i>CARES Higher Ed Emgy Rlf</i>
48160	<i>Veteran Admin. Support</i>
48170	<i>VTEA Title I C</i>
48180	<i>Federal Grants</i>
48190	<i>Other Federal Revenue</i>
48193	<i>Other Federal</i>
48197	<i>Federal MAA Program Revenue</i>
48600:	State Revenue
48610	<i>State Revenue</i>
48611	<i>GA Apportionment (one-time)</i>
48614	<i>Education Protection Acct (EPA)</i>



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 4: Revenue ~cont'd	
48600:	State Revenue
48619	B.O.G. (2% Admin. Fee)
48620	Nursing Grants
48621	CARE
48622	EOPS
48623	Disabled Students Apportionmen
48624	SFAA - BFAP
48625	Student Success & Support Prog
48629	Other Categorical Programs
48630	Calworks
48635	Economic & Development Grant
48641	Career Tech Ed Grant
48650	Other Categorical
48651	AB 1725 Staff Diversity
48658	Scheduled Maintenance
48672	Secured Homeowners Exempt
48684	Lottery
48690	Other State Income
48691	Mandated Cost Reimbursement
48694	State Lottery
48695	State Reimb Costs
48699	Other State Income



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



OBJECT CODE	OBJECT CODE DESCRIPTION
Source 4: Revenue ~cont'd	
48800:	Local Revenue
48811	Secured Property Tax Revenues
48812	Supplemental Secured Prop. Tax
48813	Unsecured Roll Property Taxes
48818	RDA Passthru (AB1290) (47.5%)
48819	RDA Residual Pmts
48820	Contributions/Gifts/Endowments
48824	Independent Living Program
48829	Scholarships
48830	Contract Classes & Premiums Ot
48853	Retail Center Lease Revenue
48860	Interest
48861	Dividend Income
48862	Other Investment Income
48863	Realized Gain/Losses
48864	Unrealized Apprec (Deprec)
48870	Instructional Materials Fees
48871	Enrollment Fees Intl Students
48872	Enrollment Fees Residents
48874	Use of Facilities
48875	Student Representation Fees
48876	Health Fees
48877	Enrollment Fees Non-Residents



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 4: Revenue ~cont'd	
48800:	Local Revenue
48878	<i>Parking Fees</i>
48880	<i>Capital Outlay Fees</i>
48881	<i>Transportation Fee</i>
48890	<i>Other Local Income</i>
48899	<i>Returned Checks</i>
48900:	Other Financing Sources
48911	<i>Sale Of Equipment</i>
48912	<i>Sale Of Waste Materials</i>
48966	<i>Interfund Trans In (18 fr 17)</i>
48967	<i>Interfund Trans In (17 fr 15)</i>
48968	<i>Interfund Trans In (70 fr 10)</i>
48970	<i>Interfund Trans In (85 fr 81)</i>
48971	<i>Interfnd Trs In (FA Matching)</i>
48973	<i>Interfnd Trsf In (Indir. Cost)</i>
48976	<i>Interfund Trans In (48 fr 17)</i>
48980	<i>Interfund Trans In (10 fr 15)</i>
48981	<i>Interfund Trans In (17 fr 10)</i>
48984	<i>Interfund Trans In (16 fr 10)</i>
48985	<i>Interfund Trans In (11 fr 10)</i>
48993	<i>Interfund Trans In (81 fr 75)</i>
48994	<i>Interfund Trans In (85 fr 10)</i>
48995	<i>Interfund Trans In (10 fr 17)</i>



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 5: Expenses	
51000:	Academic Salaries
51111	<i>Regular Classroom - Unit</i>
51140	<i>Sabbaticals - Reg Classroom</i>
51211	<i>Other Contract Salaries - Unit</i>
51220	<i>Mgmt Contract Salaries</i>
51240	<i>Sabbaticals - Oth Contract Sal</i>
51290	<i>Contra</i>
51310	<i>Hourly Instr - Day</i>
51320	<i>Hourly Instr - Short-Term</i>
51340	<i>Hourly Instr - Smr Session</i>
51350	<i>Hourly Instr - Substitutes</i>
51400	<i>Hrly Cert Sal - Non Teach</i>
52000:	Classified Salaries & Other Nonacademic Salaries
52110	<i>Reg, Other Than Instruction</i>
52111	<i>Regular, Professional Growth</i>
52119	<i>Admin. Costs Fed'l Programs</i>
52120	<i>Classified Managers Non Instru</i>
52130	<i>Classified Supervisors Non Ins</i>
52140	<i>Confidential Employees Non Ins</i>
52190	<i>Classified Contra</i>
52210	<i>Instructional Aide - Classified</i>

OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



OBJECT CODE	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
52000:	Classified Salaries & Other Nonacademic Salaries
52211	<i>Inst Aide, Professional Growth</i>
52310	<i>Hrly, Other Than Instruction</i>
52312	<i>Short Courses</i>
52320	<i>Student Assistants (Non-Inst)</i>
52350	<i>Substitutes</i>
52351	<i>Overtime</i>
52410	<i>Hrly, Instructional Aide</i>
52420	<i>Hrly, Instructional Tutors</i>
52451	<i>Instructional Overtime</i>
53000:	Employee Benefits
53110	<i>STRS</i>
53111	<i>State STRS On-Behalf Payment</i>
53120	<i>STRS Non-Instructional</i>
53210	<i>PERS Inst Aides</i>
53220	<i>PERS Reg Classified</i>
53290	<i>PERS Contra</i>
53310	<i>OASDI - Certif/Instr Aide</i>
53320	<i>OASDI - Class/Non-Instr Cert.</i>
53390	<i>OASDI - Contra</i>
53410	<i>H & W - Instruction</i>



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

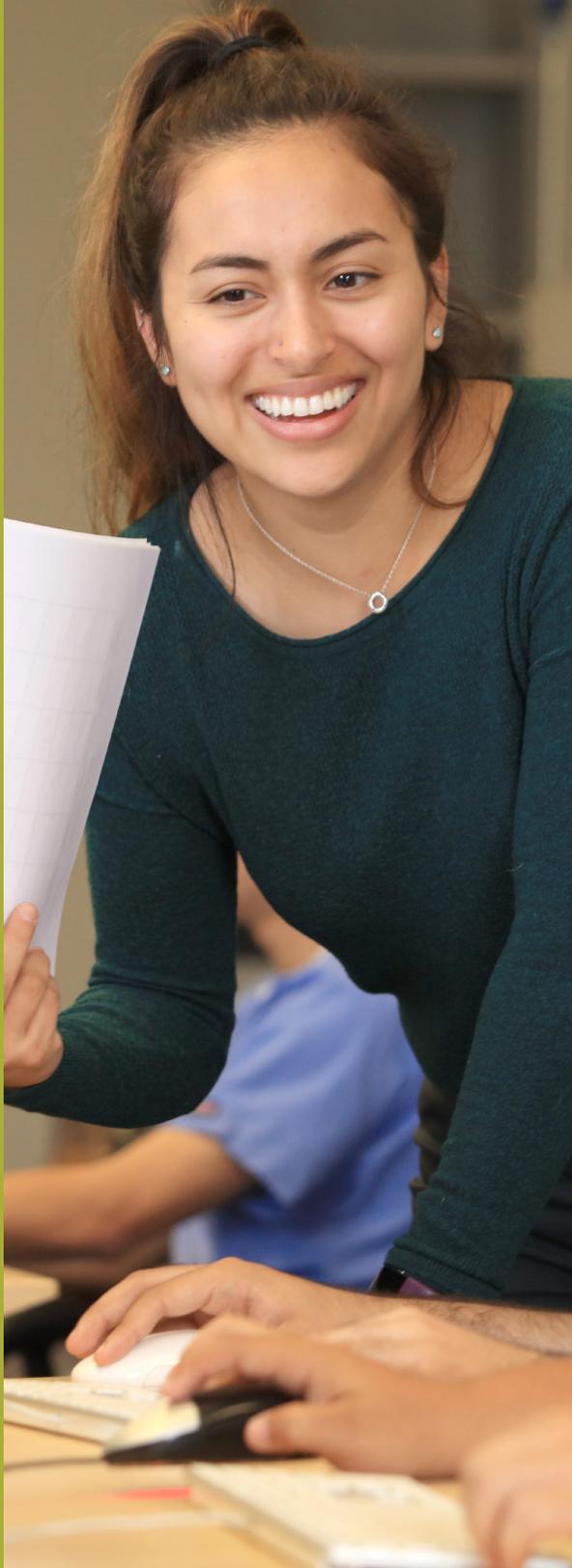
OBJECT CODE	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
53000:	Employee Benefits
53420	H & W - Non-Instruction
53490	H & W clearing
53510	Unemp Insur - Instruction
53520	Unemp Insur - Non-Instruction
53590	Unemp Insur Clearing
53610	Workers' Comp - Instr
53620	Workers' Comp - Non-Instr
53690	Workers' Comp clearing
53710	Retiree Benefit - Inst
53720	Retiree Benefit - Non-Inst
53730	Retiree Benefit - APPLE - Inst
53740	Retiree Benefit - APPLE - NInst
54000:	Supplies and Materials
54100	Supplies Instruction
54110	Software Instruction Over \$200
54300	Supplies Non-Instruction
54301	Food & Food Serv - Non-Instr
54310	Software Non-Instruc Over \$200
54320	Copier Supplies
54390	Contra Account



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
55000:	Operating Expenses and Services
55100	Personal/Contract Services
55110	License Renewal Instruction
55130	License Renewal Non-Instruct
55190	Contracts/Personal Services
55200	Conference
55210	Field Trips
55220	Memberships
55230	Mileage Expense
55240	Board Meeting Expenses
55400	Insurances
55410	Self Insurance (Dental)
55420	Self Insurance (Vision)
55430	Self Insurance (Construction)
55510	Telephone
55520	Gas
55530	Electricity
55539	Electricity Rebate
55540	Water/Sewer
55550	Garbage
55560	Fuel/Oil
55570	Uniforms



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
55000:	Operating Expenses and Services
55590	<i>Contra - Utilities</i>
55610	<i>Rentals/Leases/PropTax</i>
55620	<i>Repairs</i>
55625	<i>Preventative Maintenance Agree</i>
55690	<i>Facility Rental Contra</i>
55700	<i>Fees</i>
55702	<i>External Collection Fees</i>
55703	<i>Special Assessment Fee</i>
55711	<i>Advertising</i>
55712	<i>Legal Expenses</i>
55713	<i>Audit Expense</i>
55714	<i>Board Election Expense</i>
55715	<i>Printing/Reprographics Expense</i>
55716	<i>Printing/Repro</i>
55720	<i>CCC/Plan Check Fees</i>
55722	<i>LEED Expenses</i>
55723	<i>Moving & Equipment</i>
55790	<i>Other Operating - Contra</i>
55810	<i>Postage</i>
55820	<i>Undistributed Funded Programs</i>
55830	<i>Other Operating Expense</i>
55831	<i>Bank Charges</i>



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
55000:	Operating Expenses and Services
55832	<i>Bad Debt Write Off</i>
55840	<i>Board Communications Reimburse</i>
56000:	Capital Outlay
56100	<i>Site Improvements</i>
56120	<i>Site Improvements</i>
56200	<i>Building Construction</i>
56201	<i>Architect & Engineer.</i>
56202	<i>Inspection - IOR</i>
56203	<i>Testing</i>
56204	<i>DSA - Div of State Architect</i>
56205	<i>Const. Management Services</i>
56206	<i>Program Management</i>
56207	<i>Overhead Expenses</i>
56210	<i>Building Improvements</i>
56310	<i>Library</i>
56311	<i>Library Textbooks</i>
56312	<i>Electronic Books</i>
56411	<i>Equipment (\$200 to \$4,999)</i>
56413	<i>Capitalizable Eqpt - 3 yr life</i>
56415	<i>CapEqpt 5yr life - DO NOT USE</i>
56418	<i>Capitalizable Eqpt - 8 yr life</i>



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



OBJECT CODE	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
57000:	Other Outgo
57110	Bond Redemption
57120	Bond Interest Charges
57130	Other Payment
57300	Interfund Transfers Out
57301	Interfund Trans Out (10 to 17)
57304	Interfund Trans Out (10 to 16)
57305	Interfund Trans Out (10 to 11)
57311	Interfnd Trs Out (FA Matching)
57314	Interfnd Trs Out (Indir. Cost)
57319	Interfund Trans Out (75 to 81)
57320	Interfund Trans Out (10 to 85)
57321	Interfund Trans Out (17 to 10)
57326	Interfund Trans Out (81 to 85)
57329	Interfund Trans In (17 to 48)
57332	Interfund Trans Out (10 to 70)
57333	Interfund Trans Out (17 to 15)
57334	Interfund Trans Out (17 to 18)
57500	Student Financial Aid
57530	Pell
57532	Direct Loan
57534	CARES Higher Ed Emgy Rlf



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE		OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd		
57000:	Other Outgo	
	57535	SEOG
	57538	C.A.R.E. Grant
	57551	Cal Grant A
	57552	Cal Grant B
	57553	Cal Grant C
	57554	AB540 Student Payments
	57555	Other Student Payments
	57560	EOPS
	57600	Other Payments to/for Students
	57601	Scholarships
	57900	Appropriations For Contingencies
	57910	Contingency
	57950	Contra Appropriation



FISCAL SERVICES

MEET OUR TEAM

The Fiscal Services team for the San José – Evergreen Community College District is committed to provide expedient, accurate, transparent, and courteous fiscal services to our customers, inclusive of students and faculty, through teamwork, employee empowerment, communication, and collaboration.

FISCAL SERVICES LEADERSHIP



Vacant
Vice Chancellor
Administrative Services



Joseph Chesmore
Executive Director
Fiscal Services



Mark Hua
Director
General Services

ACCOUNTING

Deanna Herrera
Jonathan Camacho
Yumei Chen
Thao Doan
Amanda Ikner
Abdul Idris
Arlene Rapinan
Richard Su
Hong Yang

PAYROLL

Connie Hilbert
Hien Cao
Sheryll Truong

WAREHOUSE

Jimmy Truong
Nicholas Tavares

BUDGET

Jennifer Le

PURCHASING

Abeer Abdel Halim
Sylvia Bellinghausen
Wesley Chu
Cindy Giesing
Carlos Marques



SAN JOSÉ · EVERGREEN
Community College District

40 S. Market Street
San José, CA 95113
(408) 274-6700
www.sjeccd.edu