



SAN JOSÉ · EVERGREEN
Community College District

2022-2023 QUARTER 1

BUDGET REPORT

NOVEMBER 15, 2022



SAN JOSÉ · EVERGREEN
Community College District

**PRESENTED TO THE BOARD OF
TRUSTEES
NOVEMBER 15, 2022**

Jorge Escobar
Vice Chancellor, Administrative Services

Joseph Chesmore
Executive Director, Fiscal Services

Prepared in collaboration with Fiscal
Services and Business Services staff

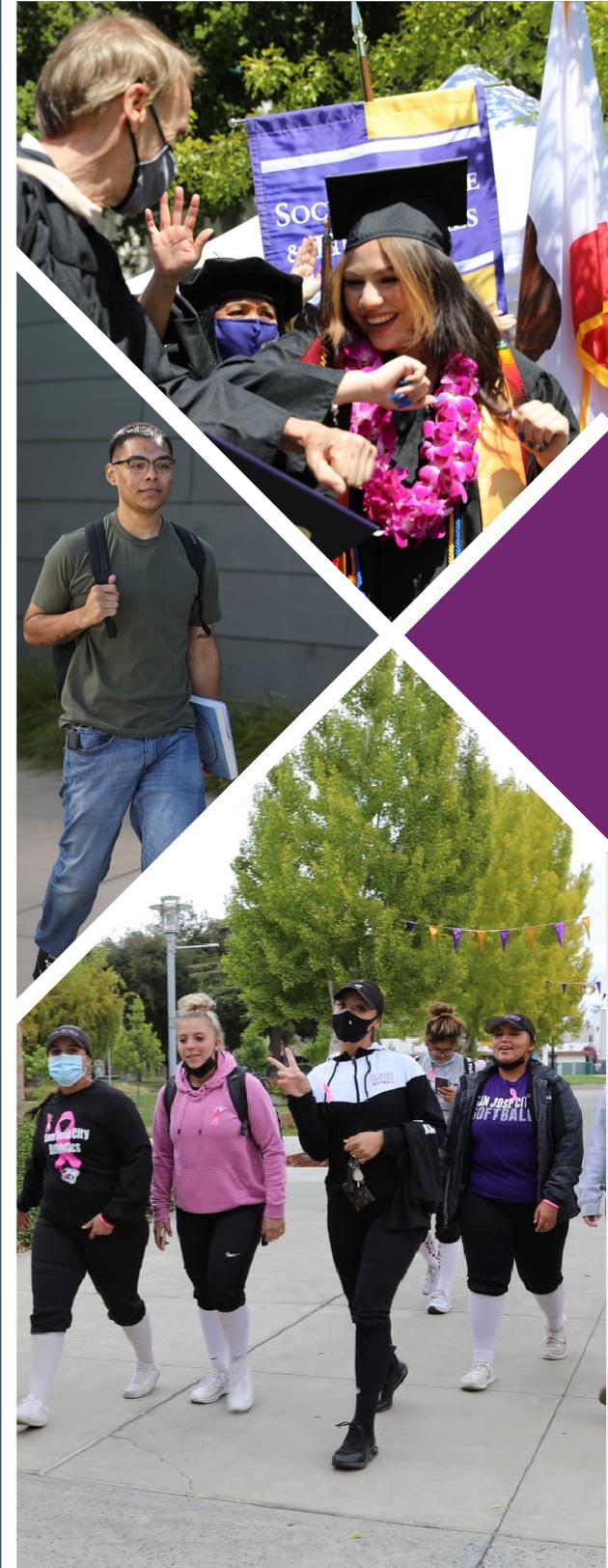


TABLE OF CONTENTS

I.	Introduction	
A.	Transmittal Memo: A Decade in Review	5
B.	Transmittal Memo: FY2022-2023 Quarter 1	20
C.	Board Budget Principles	22
II.	General Funds	
A.	FY 2022-2023 Quarter 1 Budget Summary	28
B.	Ending Fund Balance	29
C.	Fund 10 Actuals	30
D.	Fund 10 Revenues	35
E.	Fund 10 Expenses	41
F.	Fund 10 Salaries	46
G.	Fund 11 Parking	50
H.	Fund 14 Student Success Enhancement	52
I.	Fund 15 Facility Rentals	53
J.	Fund 16 Center for Economic Mobility	55
K.	Fund 17 Grants & Categorical Programs	60
L.	Fund 18 Health Fees	66
III.	Capital/Bond Project Funds	
A.	Capital Projects Fund 36	69
B.	G.O. Bond Measure G 2010	70
C.	G.O. Bond Measure X Funds	71
IV.	Special Revenue Funds	
A.	Fund 33 Child Development Fund	77
B.	Fund 70 Cafeteria	78

TABLE OF CONTENTS continued

V.	Internal Service Fund	
A.	Fund 61 Self-Insurance	81
VI.	Fiduciary Funds	
A.	Fund 71 Associated Student Government	84
B.	Fund 72 Student Representation	85
C.	Fund 48 Financial Aid	86
D.	Fund 96 Scholarships	95
VII.	Other Post-Employment Benefits (OPEB)	
A.	OPEB Funds 75, 81, 85	100
VIII.	Appendices	
A.	Districtwide Legal	103
B.	Budget Assumptions	104
C.	1% Cost Analysis of Salaries and Benefits	107
D.	1 Day Cost Analysis of Salaries and Benefits	111
E.	FTE Student Equivalent 320 Report	113
F.	Apportionment	115
G.	Associated Student Government	117
H.	Foundation Statement of Net Assets	119
I.	Property Tax Report	120

November 15, 2022

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

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

A Decade in Review: How the Past Prepared Us and How to Plan for the Next Decade

As I continue to provide the district community with transparent and forward-looking financial information, I take this opportunity, from the Chief Business Officer's vantage point, to share with the Board of Trustees a quick glance at the past 10 years of being a Community Supported (a.k.a. Basic Aid) District, in addition to the Q1 summary.

The primary purpose of this compilation is to reframe financial discussions and future decisions by recognizing the unique fiscal position of our District and highlighting some of the great work done in the past, while prompting a broader awareness of our potential in Silicon Valley.

The analysis of financial projections of revenue, expenses, and cost drivers (benefits, additional employee headcount, inflation, larger physical plant monies, increased cost of supplies and utilities, etc.), make it clear that these indicators will present an interesting challenge for fiscal planning in the years ahead. I just participated in the SISC Health Symposium where the cost of health care continues to be highlighted, along with the need for healthy schools (students and staff) as a requirement to achieve student success. Additionally, our District is recognized for our outstanding health benefits, one that has no employee contributions.

As we reflect on the future, we will need to define goals, objectives, and targets, redefine the functional service model, and measure the social value of work using metrics that we can track as we continue investing in different programs and activities.

BECOMING A BASIC AID DISTRICT

As our District became the fifth Basic Aid Community College District in California in 2013, the financial outlook provided the foundation for structurally balanced budgets. As a point of reference, in FY2014-15, while the budget was built independent of the State Apportionment guarantee with property taxes projected to increase, at that early point of being Basic Aid, the

total “excess funds over our revenue” were only \$670,000 and remained supported by approximately \$1.5 million in Education Protection Account (Proposition 30) dollars. Today, the District operates with \$34,764,494 over our apportionment. So in essence, over the past 10 years, we moved from a very challenging fiscal environment to one heavily supported by property taxes. However, we do have a cost structure that most likely will not be sustainable in the future.

In their annual report, the Tax Assessor’s office indicates that Silicon Valley and Santa Clara County have shown a unique resilience to economic downturns, which is reflected in the 2022-23 assessment roll that reached a record \$619.9 billion, a 7.46% increase over the prior year. This is the fourth-highest percentage increase in the last 10 years.

Silicon Valley contributes to the growth in property-assessed values through large new construction projects that include Platform 16, a 1.1 million square foot office (bigger than either of our college campuses) currently under construction in downtown San Jose and the new NVidia Campus in Santa Clara, which represents an additional \$310 million of the County’s \$5.9 billion in new construction. However, it is important to note that the increase in assessment to properties is limited to 2% a year. Then, 50% of property tax revenue is distributed to neighboring schools, multiple community colleges and the County Office of Education, using a factor to calculate the revenue that each entity receives.

OTHER POST-EMPLOYMENT BENEFITS (“OPEB”)

Prior to 1982, the District offered health benefits for life to its members. In 2009, the Board of Trustees passed an additional post-retirement health plan to bridge the age of 55 to 65. The Bridge plan was offered to faculty and management, with some conditions, and the liabilities were funded from the general fund. During the recent economic downturn, the District established the Other Post-Employment Benefits (OPEB) Trust Fund. This fund was established with the sale of OPEB Bonds to fund the Post-Retirement Employee Benefits according to Governmental Accounting Standards Board (“GASB”) 74/75, actuarial valuation, estimated at \$43.8 million at June 30, 2021. Taxable Other Post-Employment Benefits (OPEB) bonds were issued on May 14, 2009, in the amount of \$46,775,000 to fund this liability, and the funds were deposited into an OPEB Irrevocable Trust. Issuing the bonds ensured that the District complied with GASB Statements 74 and 75, and allows the District to determine how the benefit costs and long-term liability will be funded over time, and provides the District with initial savings to the Unrestricted General Fund. It is noted that the District incorporated capitalized interest to satisfy the debt service for the first two years; thereby, avoiding any OPEB-related debt service payments from District general funds in the first two years.

On March 13, 2012, the Board of Trustees adopted a resolution authorizing the re-marketing of the bonds to further reduce the exposure to the Unrestricted General Fund and to lock in a synthetic fixed rate for 15 years.

The annual debt payment for the OPEB is approximately \$2.5 million, which is reflected in the cost of the Districtwide expenses, but over the past 15 years, it has saved the general fund over \$20 million of cumulative liabilities. To put this in context, assuming we operated with the same revenue and expense rates, without the OPEB bond, we would be merely meeting the 7% ending fund balance (a.k.a. reserves) budget principle; instead, we have an ending fund balance of 24.51%.

GENERAL OBLIGATION BONDS AND PHYSICAL PLANT DEVELOPMENT

Another revenue source for physical plant development and infrastructure has been the multiple General Obligation Measures that have provided us with approximately \$1.5 billion since 1999. This has allowed us to have the wonderful college campuses we have. During the first 20 years of having bonds, many new buildings were constructed at SJCC, including, Multi-Disciplinary, Physical Education Gym, Science & Math Complex, Multi-Use Athletic Field, Career Technology, Cosmetology & Reprographics renovations, and the Milpitas Extension. The construction at EVC includes the Visual & Performing Arts, Health/Physical Education, Cedro modernization, Police Services, Central Plant, MS3, Fitness Center, Automotive Technology, Central Green and a Photovoltaics installation, which abates the cost of electricity. The District Office at 40 S. Market was also acquired during this period.

Since 2019, we have enabled faster and more efficient processes by incorporating alternative delivery methods, the use of Owner Controlled Insurance Program (“OCIP”), California Uniform Public Construction Cost Accounting Act (“CUPCAA”) and updated District Standards. This has expedited the contracting, programming, design, and development of the latest capital projects at EVC: Language Arts building (\$49.3 million), Sequoia upgrades/Nursing addition (\$37.9 million), General Education building (\$53.4 million), Student Services Center (\$101 million), and IT Infrastructure improvements (\$11 million); and at SJCC: Jaguar Sports Complex, (\$16.6 million), Career Education Complex (\$189 million), Central Plant Rehabilitation (\$17.6 million), and new Maintenance and Operations building and EOC (\$22.4 million). With the authorization of the Board, we will proceed to sell the last tranche of the Measure X bond with a total sale of \$238 million to be completed in early 2023.

In 2020, the District pursued another General Obligation Bond (Measure I) and a Parcel Tax (Measure J). Unfortunately, after hundreds of hours of volunteer effort and in the middle of the COVID-19 pandemic, despite being supported by a majority of voters, both measures missed the required threshold of being approved by a small percentage during the 2020 General Election cycle.

To better manage our physical plant information, we now have all the blueprints and construction documents digitized, and all details related to underground utilities are maintained in InfraMappa, which is a cloud-based platform. The Bond Services Team utilizes a Project Management Information System (PMIS) called Procore to manage the capital improvement projects. In addition, there is a comprehensive website for the Citizens Bond Oversight Committee with bond program details and a program master schedule.

CATEGORICAL FUNDING

Categorical funding has also increased over the past ten years, providing services directly connected to students. However, the recent information provided by School Services of California mentions that “State tax collections for September 2022 were down \$2.8 billion from June Budget Act projections, painting a sober start for the fiscal year. For the 2022-23 fiscal year, total revenues are \$4.8 billion lower than anticipated and, when combined with the shortfall from fiscal year 2021-22, state tax collections are down nearly \$7.0 billion from projections.” This will most likely result in the decrease of some funding for special programs and a definite decrease of one-time funding. Categorical funding needs to be maximized to protect general fund, of course there are operational guidelines for allowable and non-allowable expenses and we must be careful with matching principle, matching fund requirements and supplanting.

THE MILPITAS EXTENSION

The Milpitas College Extension opened its doors in spring 2017 as a unique partnership between San José – Evergreen Community College District and Milpitas Unified School District. In addition to offering a full range of San José City College courses and services, the Extension houses the TechNest program and permanent Milpitas High School classes, along with a dual-enrollment program in which local high school students take college courses for dual credit. In addition, the campus serves as a training and meeting space for many local nonprofits. This initiative was a result of a long process; and with the support of the Board of Trustees, we were able to make this extension an intrinsic part of the budget to sustain the operation.

It is important to highlight that it is this type of ambitious initiative that needs to be explored as a way to improve the service delivery to the community. We need to start early and work with our K-12 partners to cultivate the pipeline and develop a college-going culture in students starting in middle school. We also need to understand the needs of K-12 and determine how our district can collaborate in professional development and ensure high school counselors promote our colleges.

THE TAIL END OF THE DECADE

Institutional Transformation efforts are underway with the goal of simplifying, eliminating or automating processes. One example is the automation of travel processing using SAP/Concur Solutions, and in the coming year we plan to automate the Accounts Payable process. The warehouse is in pristine condition and we have moved the storage of district documents to Iron Mountain using RFID enabled boxes, which allow for an accurate inventory and retrieval of documents as needed. Taking it one step further, Fiscal Services will start imaging a million pages of accounting and payroll documents that have been accumulated over the years. We have also disposed of some 15 vehicles that were sitting at the yard.

In June 2018, we learned that both Colleges, Evergreen Valley College (EVC) and San José City College (SJCC), received reaffirmation of their accreditation status until 2023 by the Accrediting Commission for Community and Junior Colleges (ACCJC). The current (2022) Institutional Self-Evaluation, Improvement, and Peer Review (ISER) reports reflect the outstanding work done to improve upon and adapt the programs and services of the colleges to meet the needs of today's learners as well as the education and job training requirements of the new economy.

The District has been a great employer in San José, and in order to mitigate the medical premium increases, in 2018, we joined the Self-Insured Schools of California ("SISC"). This action helped control the annual increases due to the purchasing power obtained through this non-profit Joint Powers Authority (JPA) established in 1979. The district leadership and constituency participants recognized the value of controlling expenses with the understanding that in future years, SISC could result in less flexibility in the plans or coverage.

STAFFING

Right before the District became Basic Aid, during very challenging times, difficult decisions were made in the face of an overall 24% reduction to the District's workforce. The Redesign Report was issued as a guide to provide the most effective and efficient actions to maximize the talent of our workforce while sustaining critical core services leading to student success.

Some new roles have also been created to add capacity and to offer services that the District had not had prior. It was not until 2016 that the first Marketing & Public Information Officer position was created for the District, followed by the establishment of Marketing & Public Relations Directors at each campus a short time later. These new positions have repositioned the colleges and the district using social media and other marketing tools.

Similarly, positions for Research, Planning & Institutional Effectiveness were created in order for the campuses to compile, analyze, and provide advanced research capabilities to inform decision making while better understanding student metrics and demographics, and to track student success rates.

In 2018, a golden handshake took place. A few years after reviewing the cash flow and realized savings, we decided to bring those full-time faculty positions back for hire in order to meet the 50% law and to ensure new programs were staffed with the expectation that programs and sections would be optimized not to have duplicate services or overlaps.

Since 2013, we have hired 329 new employees who are still actively employed in the District, and 175 employees have retired. The active management of position control is critical as vacancies create opportunities to rethink the support model required to deliver services and instruction in an optimal way.

TECHNOLOGY MODERNIZATION

In many cases, the work performed is silent or intangible, but it is required and of high value to the operation of the entire District. These efforts connect to budgets and to the strategic use of resources; therefore, we have leveraged multiple sources of funding to cover technology modernization initiatives. We infused a strategic perspective to set the foundation for future improvements. Our recent focus has been broad to cover core applications, business process improvements, Cybersecurity, data, ERP (Ellucian), core Infrastructure, Business Analytics and Project Management. Below are some key projects completed over the past couple of years:

ERP Improvements and Data integrations: after two years of planning and implementation, the Ellucian/Colleague (ERP) system migration to the cloud was completed during Spring Break 2022.

This project is extremely important to the district and required multiple upgrades to the existing Colleague platform, bringing it to a current version in support of the cloud migration project. Significant work was required in network configuration, print routing, etc.

Self-Service: this interface (replacement of MyWeb) is functional for student enrollment, faculty class management, and payments. Educational planning and financial aid were implemented previously, and a full rollout is planned for the coming months.

Single Sign On (“SSO”) implementation: SSO is functioning appropriately, providing increased security to these core applications. The integration for MyWeb, Self-Service and Canvas, as well as many other applications, is active and includes Adobe Sign, Zoom, Cornerstone, Evaluat’d, eLumen, Concur, Gartner, Precision Campus, MyHealth, and SARS Early Alert.

Covid-19 Vax compliance: implemented a comprehensive process including integration with vendor Point and Click (“PNC”), which is the MyHealth platform used by Health Services at each college. We receive data from PNC to create confidential reports for HR, the Health Services offices and administrators to monitor compliance with the Board’s Vax resolution.

Business Process improvements: various improvements completed to mitigate the massive influx of fraudulent applications, registration and billing rules for SB554 students. Integrated the Evaluat’d platform for online employee evaluation workflows as well as improvements to financial aid office communication with the federal government and our students through CampusLogic.

Ellucian Ethos platform: prepared to support future (cloud compatible) integrations. Although this is a back-end implementation, it will allow the District to enhance data integrations in the future.

Zoom and other productivity solutions: migrated Zoom accounts to District’s owned sub-account, providing increased ability to manage and configure options. Our accounts are now identified and controlled with our domain, <https://sjeccd-edu.zoom.us>, and authenticated via SSO.

Enabled Zoom integration in Live Chat and deployed our own Chatbot “Athena.”

Infrastructure and security: Office 365 E5 license is in place, enabling new protections for users and advanced features for ITSS, including the ability to consider new security functionality.

The two-factor authentication security feature on the Portal Guard SSO platform is enabled to complete a set of enhancements to improve Cybersecurity. On Cyber prevention, we completed a Penetration test to our infrastructure, web apps and others to determine vulnerability assessment using technology and different techniques, such as “deep crawling.” Intune for desktop and laptop remote management has been deployed, which enables support by our technology teams.

Equipment and process improvements in Reprographics: we have replaced Offset printer with Envelope printer, which eliminated hazardous chemicals and increased envelope Print capabilities by over 20%. An upgraded check printer was installed to print all warrants for employees and vendors. Additionally, upgraded sealers with Envelope Folder/Inserter for tax forms and checks.

In collaboration with Fiscal Services, Reprographics eliminated internal invoicing removing the back charges of Reprographics. This should have resulted in less burden to departments and business services.

A new Reprographics service in TDX to track packages/scan was created. We now track internally in a comparable way to large courier companies like UPS or FedEx.

Team Dynamix (“TDX”) ticketing system: developed “Meet Gabriel” training video in TDX and launched a full review of TDX to streamline its user interface and enhance the document library with easy to follow instructions. Many departments are now using TDX at the front end to process requests and follow up on their work.

Project Management Office (“PMO”): in the process of deploying a Project Management Office (“PMO”) with a TDX integration in MS Teams to view tickets and track projects. The PMO will be in place before the end of this academic year.

The implementation of a Project Management Office will improve customer service, outline and document business requirements, and implement solutions for many projects that are in high need to serve more students; i.e. AutoGrad, Degree Audits, and others.

These projects will be well defined and prioritized at Cabinet to put implementation plans in place.

SAFETY AND SECURITY

The permanent Chief of District Police Services position was completed in 2016 after being vacant for a long time. Since then, the department has made many improvements to enhance training and certification of peace officers and compliance with protocols, including improved inventory of the evidence room.

A draft Security Master Plan (SMP) is completed and will be presented to the Board in December 2022 as information. We have developed a framework for the SMP, and are upgrading security to the campuses. Strategic adjustments to organizational hierarchy have been implemented, including shifting the reporting line of the Locksmith from Maintenance and Operations to District Police Services, and creating other roles.

We have started a comprehensive effort to move into electronic Access Control that includes the integration with intrusion alarms, a plan to upgrade the CCTV system and additional improvements in systems used for interoperability with other agencies, body cams and evidence control.

We have done a lot over the past decade to increase safety and security and provide students and employees with safe environments. To this end we have completed the following:

- Performed site surveys to review existing lighting conditions to document overarching current lighting performance levels.
- Provided a detailed CAP Index update relevant to 2020 crime statistics past record, current state, and future forecast.
- Analyzed existing security personnel staffing levels, operational review, and future needs identification. Repurposed several positions to fill areas of need.
- Provided a high-level threat vulnerability analysis, utilizing the 2012 approach to maintain consistency of approach and illustration of findings. New items identified to be clearly defined.
- Provided recommendations with reference to site surveys, interviews, Crime Prevention through Environmental Design (CPTED) and CAP Index assessment and reference to the 2019 Electronic Security Systems Standards to support consistency and efficiencies of technology implementation across the District.

- Implemented a districtwide emergency operations plan to assist in safety and security efforts, in case of a natural disaster / catastrophe.
- Worked with the City of San José and County of Santa Clara on a joint signage initiative to remove oversized vehicles in front of San José City College, which was a blight related issue that affected the entire Sherman Oaks area.
- Completely remodeled the dispatch area to include new furniture, monitors, computer aided dispatch software and battery backup reserve power. The area is state of the art and will aid in recruiting efforts.
- Established SJECCD as a state approved, Livescan facility. This enables prospective employees to be scanned at the Evergreen Police Department as opposed to other satellite, non-SJECCD facilities. Future plans are to open to the public and charge fees, to offset the initial implementation costs.
- Contracted with the Silicon Valley Interoperability Authority (SVRIA) to allow seamless communications, with not only our department, but also to “patch” through with other law enforcement agencies. This is especially important for a large-scale event which would involve multiple agencies.
- Established SJECCD as a MedBox facility. This enable members of our community to drop off expired medications, instead of keeping them at residences where they can be subject to accidental overdose.
- Changed the hours and staffing of the police department to align with student population. This was a data driven decision to maximize service at appropriate hours, with modest staffing.
- Successfully outlined a manner to sponsor a CSEA employee to attend a police academy as a career development opportunity. It is easier to retain homegrown talent, who understand the district’s culture, than to recruit outside officers who may not know what they are getting into when policing at an institution of higher education.
- Lastly, completely changed the culture of the police department from a simply responsive one, to one that incorporates community policing and truly looks out for the best interests of our district.

SUSTAINABILITY AND ENERGY CONSERVATION

The district needs to continue its efforts to maximize the use of its 1.6 Million Gross Square Feet and focus on energy conservation, sustainability efforts and future planning to maintain District buildings, which are our most valuable assets housing our most valuable function (faculty, students and staff).

Our district is ahead in this area and plans to meet the State goals and Board of Trustees' goals identified in Resolution No. 101320-6 in support of climate change and environmental sustainability. In December 2022, staff anticipate bringing forward, for Board approval, the contract award as a result of the Investment Grade Audit work and highlighting this plan. The result of this work will assist with reducing and offsetting the increasing cost of utilities that are outpacing the local property tax increases and creating an unsustainable situation that directly affects the general funds.

AUDIT AND COMPLIANCE

The Board of Trustees has a standing Audit Committee, which meets prior to the external auditors arriving on site for fieldwork. The auditors' assessment includes financial performance, compliance, internal controls, management relations, and findings and recommendations.

During the last six years, the independent auditors have issued unqualified or unmodified opinions, with very few findings and recommendations. Each fall, when the auditors return for their final fieldwork, they validate that the corrective action has been taken. The District has implemented all of the auditors' recommendations in a timely manner, and the findings have been noted as corrected in each subsequent audit.

Similarly, the Citizens Bond Oversight Committee ("CBOC") receives information periodically and there have been no exceptions to report.

THE COVID-19 PANDEMIC

Our community at large will continue to feel the impact of the COVID-19 crisis. It will have long lasting effects on the health and wellbeing of students and families who do not have equitable access to the necessary resources required to recover from the pandemic, global and domestic economic challenges and the overall political and social stresses.

Despite being located in one of the richest regions on the planet, we know that the population we serve is both currently and historically left out of the financial benefits of Silicon Valley. While there is plenty of wealth in our region, that wealth is not distributed equitably and many of our students struggle to make ends meet. This "tale of two cities" has been highlighted in past presentations and the Colleges continue to focus not only on instruction but also on providing basic needs support so students can continue to invest in their educational dreams. The food distribution and food pantries they have set up are evidence of this.

The pandemic also brought an unprecedented amount of funding through the Cares Act and HEERF funding. Our District received a total of \$50,600,747 of HEERF COVID-19 related funds. Although they have created valuable resources to alleviate the needs of the students and the institution, these funds are ending. Starting July 1, 2023, we will need to be creative if the District wants to extend some of the services or continue to provide financial incentives to students that we have been paying for with these one-time COVID-19 funding sources. These potential services include not charging for parking, reducing debt, or providing vouchers for student expenses.

Our past professional experiences prepared us to respond to the pandemic in a comprehensive, articulate, and effective manner. At the onset of the pandemic, we pivoted the instruction and services to remote work at an unprecedented speed. Additionally, we were able to act swiftly to develop the first Pandemic Plan, support the purchase of 2,700 laptops, desks, monitors, hotspots; and we were one of the first Districts to request and receive PPE from CalOES.

The teams reacted to develop SharePoint and other integrations, created the Virtual Campus landing pages, and each campus developed brand new websites. Additionally, we installed equipment in the Boardroom and provided the services to livestream the Board of Trustees meetings in adherence to AB361.

PLANNING FOR THE FUTURE

The District has a history of maintaining a good, stable fund balance and demonstrating sound fiscal management. Through careful planning and fiscal management, the District has maintained an adequate fund balance and sufficient cash reserves, all fiscal indicators that have proven to be of great value during the financing of general obligation bonds. In the coming years, we need to develop long-range plans that reflect an increased level of accountability to ensure we maximize the use of our resources.

The pandemic brought challenges and opportunities, thus we have to prepare for the future of education and the future of work. The online modality has become highly desirable for many students and faculty, which will require us to ensure we deliver enhanced Distance Education by investing in professional development and ensuring our materials and services are top of the line.

The offering of online education is endless, and competition for best value will be fierce in the coming years. Our sister colleges across the state will be developing their own programs and offerings, as will the CSUs and UCs, and the private for-profit and non-profit schools such as Grand Canyon University, South New Hampshire University, University of Phoenix, Highpoint University, and even other public schools in other states such as Arizona State University. Additionally, large technology companies such as Google are developing their own training programs, which are strongly adopted and recognized as valuable skills for job mobility.

The District needs to continue its efforts of Institutional Transformation and Technology Modernization to ensure the full utilization of technology to simplify, eliminate or automate operational processes. Additionally, the District will benefit from maximizing the use of the Enterprise Resource Planning (“ERP”) Ellucian/Colleague by providing systematic, efficient, and regular training. The effective use of data and information should assist in the decision making process with facts and figures related to cost and resources.

One-time funds, as well as alternative sources of funding coming from Categorical Programs and Grants, need to be maximized to reduce the dependency on the General Fund. Savings from the General Fund should be used strategically for innovation, new programs, and to offer quality programs and services.

Both EVC and SJCC’s core competency is to deliver quality Educational Services, and the District needs to continue providing efficient and effective operations and shared services. The District needs to evolve into an asset-driven organization in order to sustain independent fiscal sustainability in the long term. The consideration of student and workforce housing, the ongoing operation of multiple sites (Milpitas, East San Jose Expansion, District Office), the use of facilities that generate discretionary income, the Foundation, the administration of land leases and the surplus land, and the generation of energy through solar or other means of sustainable generation will require us to manage these initiatives with a special focus.

Our district may need to establish a separate auxiliary entity to administer assets as its core competency, such as West Valley – Mission Community College District’s Land Management corporation. A non-profit public benefit corporation governed by the Board of Trustees will satisfy the growing needs and requirements of administering real property and assets that are beyond the traditional operation of a community college.

The best capital we have is our employees; therefore, we need to intentionally invest in professional development, and in hiring and retaining talent. While we are proud to be great employers recruiting and retaining talent, the District’s total compensation and benefits is at 87% of the total budget, and the College’s total compensation and health and welfare costs are in the order of 95%, leaving little room for discretionary funds.

Prior to becoming a Basic Aid District, there were years without salary increases. After becoming a Basic Aid District, there has been an intentional effort to provide compensation increases based on property tax additional revenue. Base salary schedules have increased by approximately thirty percent in addition to the progression of step and column increases.

As we comply with the 50% law and the Faculty Obligation Number (“FON”), we also need to seek avenues for increasing performance, efficiency, and the most effective use of our resources by optimizing the schedule and following a long-range operational plan. The development of this plan will require input from all constituency groups and should serve as a guide and a tool for shared accountability by connecting resources to outcomes and promoting awareness of the total cost of ownership of instructional programs, as well as the overall operation of support functions and services.

A culture of increased visibility and decision-making, in consideration of the total cost of operation, will be extremely critical as the cost structure of the institution becomes more fixated on the total compensation liabilities. Additionally, at executive cabinet, we have discussed the need to complete a deep functional review to determine how the Redesign Report of 2013-2017 has addressed the Board of Trustees’ goal to redesign, reinvest and reset the institution through strategic planning and priority setting. In the past decade, technology has evolved and applications and solutions have been implemented with the goal of making the day-to-day operation more efficient. We now need to determine what is required to provide the best education and services to the community.

As we continue to modernize the institution, we should consider performing studies leading to activity based costing and investing in the design of performance metrics and indicators, and the institution would benefit from embarking on a robust business intelligence effort to deliver critical business and operational data using executive management dashboards. Data is one of the most valuable assets we have and it is currently underutilized. Launching a Data Strategy effort to outline data owners and data stewards, as well as ensuring data accuracy throughout the different units, would place us in a stronger position to analyze performance and outcomes.

As a Basic Aid district, we have a great opportunity to continue making financial planning adaptations by reviewing how resources align to end goals (outcomes). Allocations and performance management will continue through a process of evolution and design.

We realize that this unique fiscal situation allows SJECCD to rethink the service delivery model, increasing productivity and efficiency while continuing to provide the best educational services to students and the community. In the last decade, a total 5308 certificates and 11,080 degrees have been awarded and should be a modest baseline of what SJECCD can do in the future.

We should be proud of the work done to date since we became a Basic Aid District and recognize that we can do more, and be more efficient and effective. The coming years will require us to take a step back and reflect on how to strategically plan ahead to be prepared and ensure we outperform any economic conditions that we may encounter.

FISCAL YEAR 2022-2023, QUARTER 1

Introduction

Enclosed for your information is the FY2022-23 First Quarter Budget report. This document shows the activity during the months of July, August and September 2022. It also includes revised projections for revenue and expenditure estimates as well as budget projections for the following three years.

Below is a summary of the main components of the budget report and glimpses of the recent Governor's May Revision.

Revenue (Sources)

Under the Governor's May Revision, the overall state budget increased over the previous year's budget, amounting to over \$300 billion for the FY2022-2023 budget – this represents a 17% increase over last year's budget. General Fund spending increased by about 20%, to \$235 billion. In January, the administration projected a \$45.7 billion surplus for FY2022-2023, nearly matching the record \$47 billion surplus in the FY2021-2022 budget that resulted from a large increase in income among California's wealthy residents during the pandemic. With that trend continuing into 2022, the administration's May Revision now projects a discretionary budget surplus of \$49.2 billion.

Our Basic Aid, or Community-Supported College District, status continues since student enrollment fees, Education Projection Account funds, and property tax dollars exceed the Total Computational Revenue (State general apportionment guarantee). While at this time the District's fiscal outlook remains stable, we must continue to be cautious in making long-term commitments without the proper analysis. It is important to recognize that after a decade of becoming a "Basic Aid" District, we are almost exclusively dependent on property taxes.

This past month, the property tax projection for FY2022-2023 was updated based on the latest County Assessor's estimate, now representing a 4.67% on-going increase over the prior-year property tax receipts.

Through the first quarter of FY2022-2023, the District recognized \$6,196,161 in revenues or 4.1% of the annual anticipated revenues. This is higher than the first quarter of FY2022-23 (from a dollar perspective) when the District had recognized \$5,687,461 or 4% of the annual anticipated revenues.

The anticipated reserve for FY2022-2023 is projected to be 24.10%. The unaudited reserve for FY2021-2022 is at 24.51%. The data released from the Santa Clara County Assessor's Office regarding property tax receipts, and the macro effect of the economy, will play an impacting role for FY2022-2023.

Expenditures (Uses)

Through first quarter of FY2022-2023, the District expended \$32,529,068 or 21% of the annual anticipated expenditures. This is lower (from a dollar perspective) from the first quarter of FY2021-2022, when the District had recognized \$33,643,476 or 23% of the annual expenditures.

For the past couple of years, the retirement costs for STRS and PERS continue to escalate and are mandated unfunded expenses. Most recently, the PERS rate increased 2.46% since Adopted Budget FY2021-2022. This trend continues in the out-years with projected rate increases at similar levels through FY2024-2025 for both retirement programs. The District experienced an increase of 4.92% in Blue Cross premiums and an increase of 1.75% in Kaiser medical rates in this budget year. With the move to SISC, Self-Insured Schools of California, our projected health premiums have stabilized. We hope this pattern continues since it is an expensive component of the budget. All these costs are reflected in the total compensation.

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

We appreciate your ongoing passionate advocacy for students and for providing the District with policy and direction to achieve Board Ends Policies. In reflection upon a Decade in Review and the First Quarter Budget Report, we should be proud of the work done to date and embrace upcoming opportunities to continue providing outstanding service to our student body and the entire SJECCD community.

Respectfully,

Jorge Escobar

BOARD BUDGET PRINCIPLES

Adopted February 13, 2018

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



SAN JOSÉ · EVERGREEN
Community College District

GENERAL FUNDS



Unrestricted General Fund 10

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

Revenues

Through the first quarter of FY2022-2023, the District recognized \$6,196,161 in revenues or 4.1% of the annual anticipated revenues. This is higher than the first quarter of FY2021-22 (from a dollar perspective) when the District had recognized \$5,687,461 or 4% of the annual anticipated revenues.

Expenditures

Through first quarter of FY2022-2023, the District expended \$32,529,068 or 21% of the annual anticipated expenditures. This is lower (from a dollar perspective) from the first quarter of FY2021-2022, when the District had recognized \$33,643,476 or 23% of the annual expenditures.

Reserve

The anticipated reserve for FY2022-2023 is projected to be 24.10%. The unaudited reserve for FY2021-2022 is at 24.51%. The data released from the Santa Clara County Assessor's Office regarding property tax receipts, and the macro effect of the economy, will play an impacting role for FY2022-2023.

Financial Stability Fund 12

On February 24, 2015, the Board of Trustees authorized the creation of this fund. On February 13, 2018, the Board of Trustees established parameters on providing resources to this fund and further refined parameters on fund utilization, which were originally established on February 23, 2016. There is currently a balance of \$1,750,000 in this fund as a result of inter-fund transfers from the Unrestricted General Fund 10. There is currently a projection to add monies to this fund in FY 2022-2023, as property taxes, at this point, are projected to be above 6%.

Student Success Enhancement Fund 14

Established in FY2015-2016, the Student Success Enhancement Fund receives partial revenues (\$25,000 annually) from the land lease payments from the Evergreen Marketplace II Retail Development and future revenues associated with the land development project of some of the vacant parcels located adjacent to Evergreen Valley College. The objective of these revenues is to provide a funding source for innovative projects focused on closing achievement gaps aligned with the Board of Trustees' Ends Policies. The increase in revenue for FY2017-2018 and FY2018-2019 are a result of the exclusive negotiation agreement between the District and Republic Urban Properties. The FY2022-23 does not anticipate much activity, except the incoming \$25K.

Facility Rental Fund 15

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

General Funds – Restricted

Parking Fund 11

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

Beginning in FY2016-2017, the Transportation Fee (EcoPass) is accounted for in the Parking Fund, which, too, began to run a deficit in FY2017-2018. In subsequent years, Fund 10 has processed interfund-transfers to offset the Fund 11 expenditures. More recently, in FY2022-2023, Fund 10 is projected to process an interfund-transfer of \$1.2M.

Community College Center for Economic Mobility Fund 16

Beginning in FY2011-2012, the District and the Community College Center for Economic Mobility (CEM) (previously known as Workforce Institute) agreed that CEM would annually transfer 15% of its operating profit (defined as annual revenues in excess of annual expenditures) to the District. In FY2011-2012, this resulted in a transfer of \$70,788. CEM finished the subsequent fiscal years with an operating deficit so there was no transfer to the Unrestricted General Fund 10. The trend reversed in FY2015-2016 with a modest transfer of \$6,383; however, CEM once again ran a deficit in FY2016-2017. In FY 2017-2018 through FY2020-2021, there were annual modest transfers. For FY2022-2023, Fund 10 is projected to process an interfund-transfer of \$1.2M.

Categorical Programs and Grant Fund 17

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

- District Services = \$ 5,098,775
- San José City College = \$ 28,817,834
- Evergreen Valley College = \$ 38,308,522
- Community College Center for Economic Mobility = \$1,554,093

Student Health Fees Fund 18

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

However, in FY2012-2013 the Unrestricted General Fund 10 once again augmented the Student Health Fee Fund in the amount of \$37,125 (\$32,006 to support operations at San José City College and \$5,119 at Evergreen Valley College). On January 4, 2014, the Board of Trustees authorized an additional increase to the student health fee by \$1 (from \$18 to \$19 per semester) based upon the Implicit Price Deflator Index effective with the 2014 Fall Semester.

Despite this action, San José City College required an augmentation of \$29,041 in FY2013-2014 and an augmentation of \$9,472 in FY2014-2015 from the Unrestricted General Fund 10. Evergreen Valley College ran a slight surplus of \$43,806.

On April 4, 2017, the Board of Trustees authorized an increase to the student health fee by another \$1 (from \$19 to \$20 per semester) based upon the Implicit Price Deflator Index, effective fall 2017. Both colleges ended FY2015-2016 through FY2017-2018 with a modest ending fund balance. On May 14, 2019, the Board of Trustees authorized an additional increase to the student health fee by another \$1 (from \$20 to \$21 per semester) effective fall 2019. The amount of \$21 will continue to stay at the amount through FY2022-2023.

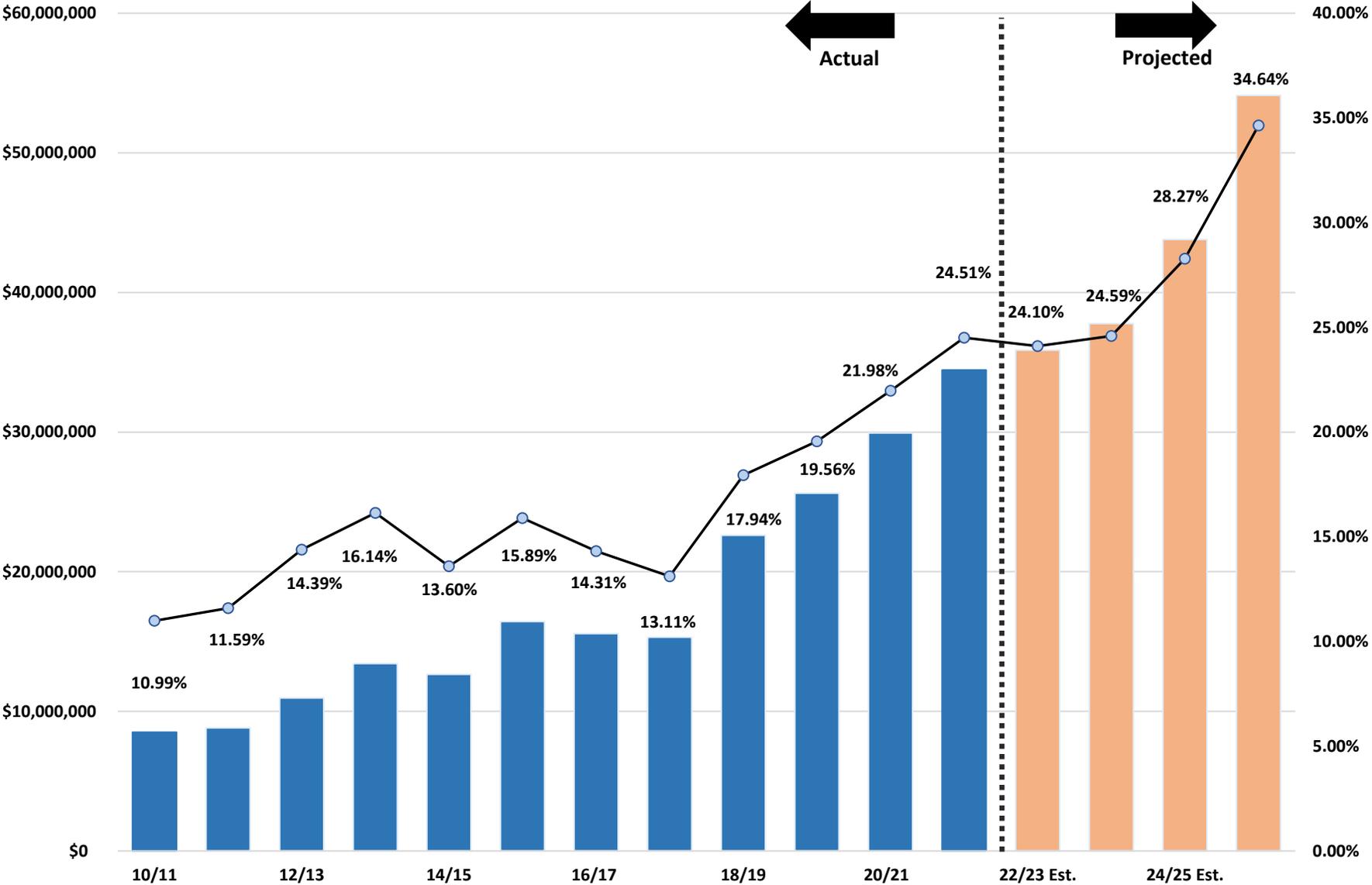
QUARTER 1 BUDGET SUMMARY

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2022-2023 QUARTERLY BUDGET REPORT - Quarter Ended 9/30/2022

Adopted Budget

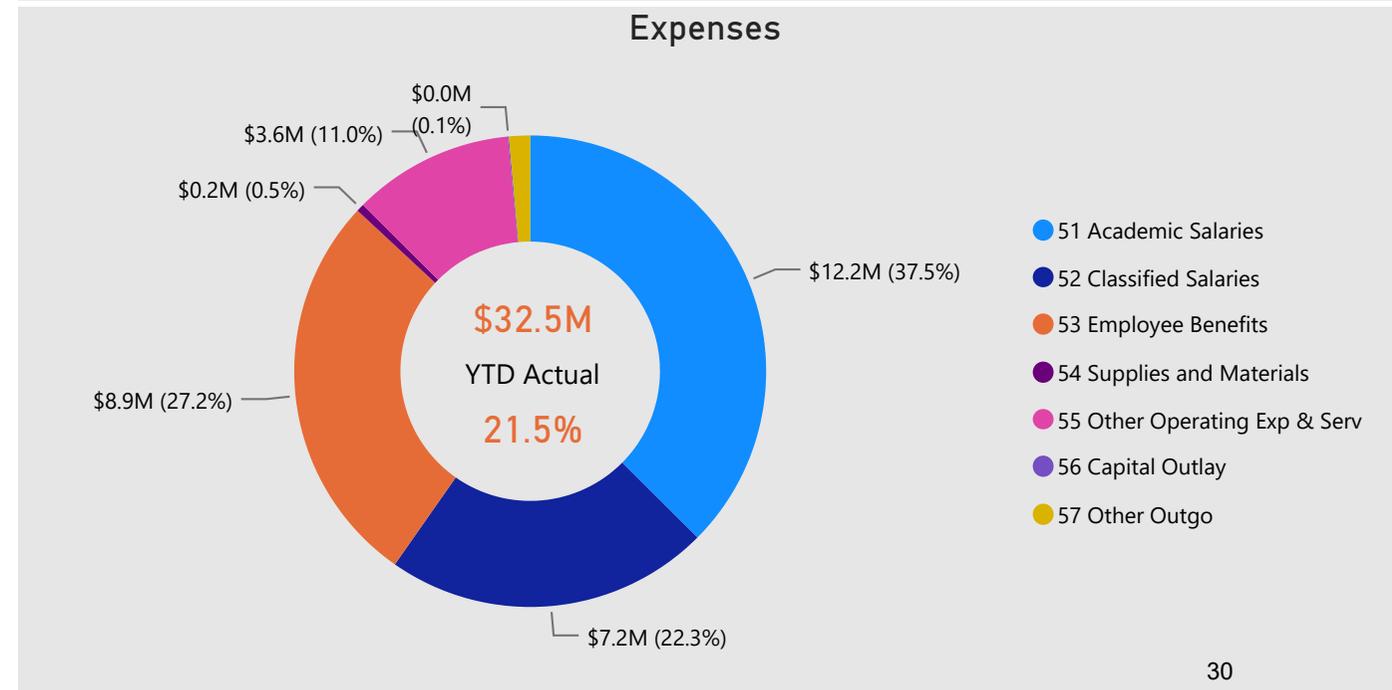
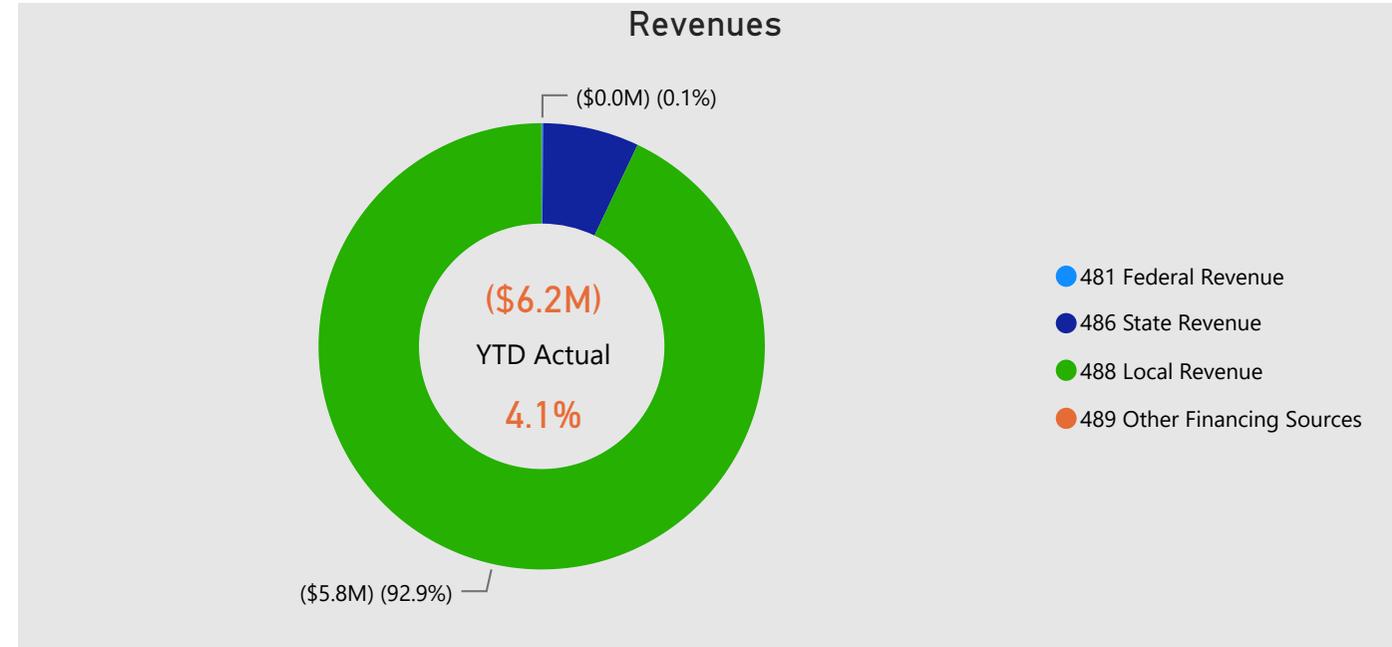
Major Object Description	FY21-22 Adopted Budget	FY21-22 Unaudited Actuals	FY22-23 Adopted Budget	FY22-23 Q1 YTD Actuals	FY22-23 Estimated Actuals	FY23-24 Estimated Budget	FY24-25 Estimated Budget	FY25-26 Estimated Budget
Beginning Fund Balance	27,477,830	29,934,029	33,721,865	34,442,991	34,442,991	35,864,512	37,767,898	43,791,882
<u>Revenues</u>								
Federal	36,000	32,239	36,000	6,262	36,000	36,000	36,000	36,000
State Revenue	10,832,454	13,332,333	11,345,135	432,178	11,345,135	11,742,215	12,153,192	12,578,554
Local Revenue	131,251,318	131,206,055	138,717,385	5,756,405	138,717,385	143,572,493	148,597,531	153,798,444
Other Financing Sources	813,002	487,116	125,101	1,316	125,101	125,101	125,101	125,101
Total Revenues	142,932,774	145,057,743	150,223,621	6,196,161	150,223,621	155,475,809	160,911,824	166,538,099
<u>Expenditures</u>								
Academic Salaries	50,802,183	53,190,275	53,569,088	12,186,647	53,569,088	54,061,772	54,602,390	55,148,414
Classified Salaries	32,076,366	29,574,893	33,137,165	7,239,630	33,078,071	33,365,573	33,699,229	34,036,221
Employee Benefits	40,223,579	37,962,000	43,690,783	8,851,727	43,634,139	44,114,376	44,555,520	45,001,075
Total Personnel	123,102,128	120,727,168	130,397,036	28,278,004	130,281,298	131,541,721	132,857,138	134,185,710
Supplies and Materials	941,483	871,966	894,610	172,730	994,968	1,168,425	1,168,425	1,168,425
Other Operating Expenses & Services	15,340,964	14,295,171	14,108,811	3,585,128	14,131,123	15,060,716	15,060,716	15,060,716
Capital Outlay	216,186	274,060	234,932	24,551	233,581	225,331	225,331	225,331
Other Outgo	5,632,252	4,380,416	5,416,712	468,655	5,411,130	5,576,230	5,576,230	5,576,230
Total Non-Personnel	22,130,885	19,821,613	20,655,065	4,251,064	20,770,802	22,030,702	22,030,702	22,030,702
Subtotal Expenditures	145,233,013	140,548,781	151,052,101	32,529,068	151,052,100	153,572,423	154,887,840	156,216,412
Discount Factor			(2,250,000)		(2,250,000)			
Total Expenditures	145,233,013	140,548,781	148,802,101	32,529,068	148,802,100	153,572,423	154,887,840	156,216,412
Net change in Fund Balance	(2,300,239)	4,508,962	1,421,520	(26,332,907)	1,421,521	1,903,386	6,023,984	10,321,688
Ending Fund Balance	25,177,591	34,442,991	35,143,385	8,110,084	35,864,512	37,767,898	43,791,882	54,113,570
	17.34%	24.51%	23.62%		24.10%	24.59%	28.27%	34.64%

ENDING FUND BALANCE



Fund 10 YTD Actuals

Fiscal Year	2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues			
48 Revenues			
481 Federal Revenue	(\$36,000)	(\$6,262)	17%
486 State Revenue	(\$11,345,135)	(\$432,178)	4%
488 Local Revenue	(\$138,717,385)	(\$5,756,405)	4%
489 Other Financing Sources	(\$125,101)	(\$1,316)	1%
Total	(\$150,223,621)	(\$6,196,161)	4%
5 Expenses			
51 Academic Salaries	\$53,569,088	\$12,186,647	23%
52 Classified Salaries	\$33,078,071	\$7,239,630	22%
53 Employee Benefits	\$43,634,139	\$8,851,727	20%
54 Supplies and Materials	\$994,968	\$172,730	17%
55 Other Operating Exp & Serv	\$14,131,123	\$3,585,128	25%
56 Capital Outlay	\$233,581	\$24,551	11%
57 Other Outgo	\$5,411,130	\$468,655	9%
Total	\$151,052,101	\$32,529,067	22%

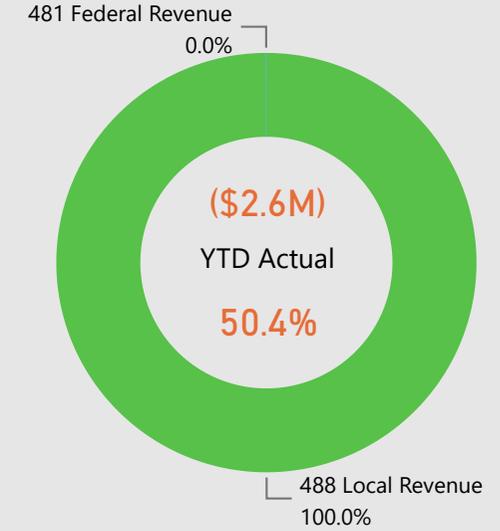
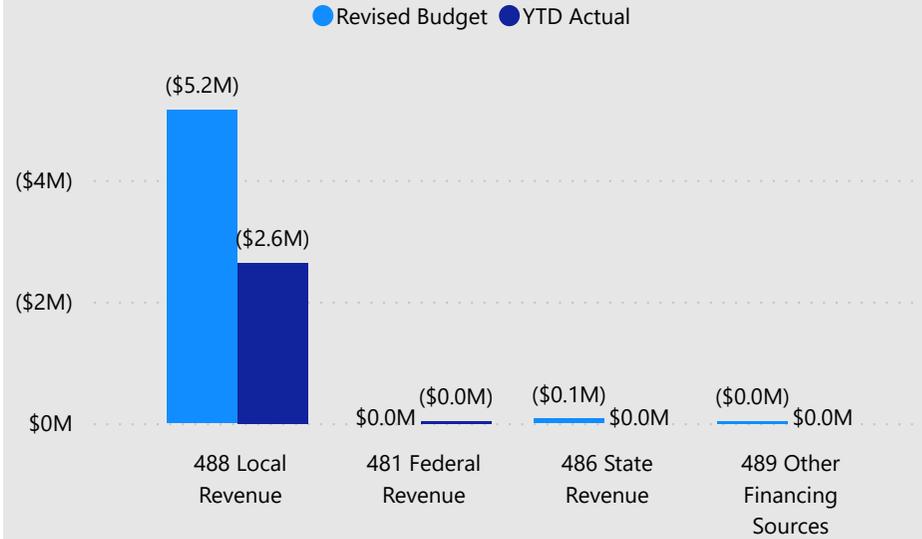


Fund 10 YTD Actuals

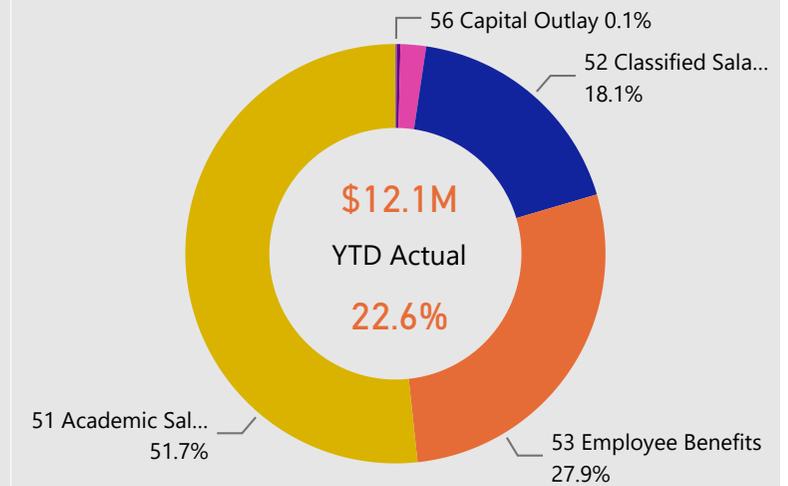
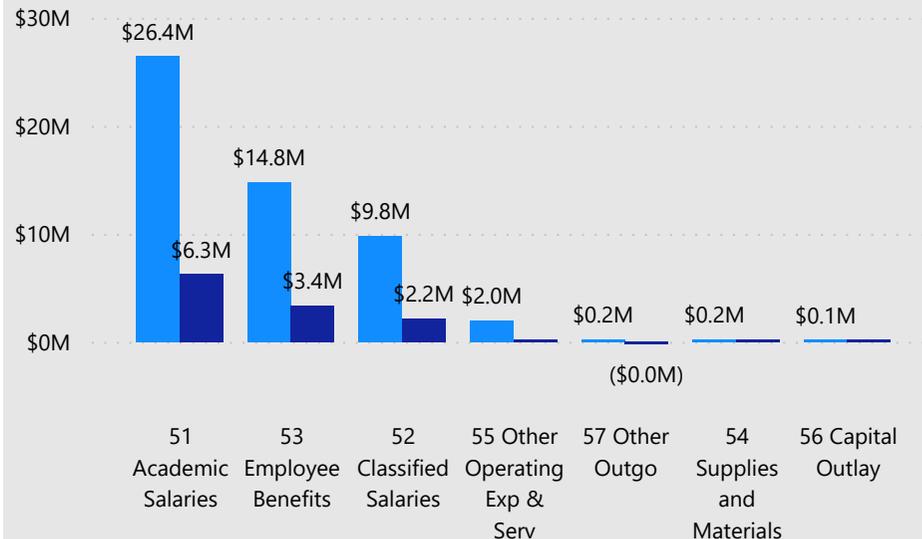
1 San Jose City College

Fiscal Year	2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues			
48 Revenues			
481 Federal Revenue		(\$911)	-
486 State Revenue	(\$75,000)		-
488 Local Revenue	(\$5,152,900)	(\$2,637,600)	51%
489 Other Financing Sources	(\$3,591)		-
Total	(\$5,231,491)	(\$2,638,511)	50%
5 Expenses			
51 Academic Salaries	\$26,448,957	\$6,269,981	24%
52 Classified Salaries	\$9,790,798	\$2,193,298	22%
53 Employee Benefits	\$14,774,781	\$3,381,858	23%
54 Supplies and Materials	\$204,173	\$32,813	16%
55 Other Operating Exp & Serv	\$1,978,520	\$238,031	12%
56 Capital Outlay	\$50,654	\$14,465	29%
57 Other Outgo	\$240,068	(\$25,582)	-
Total	\$53,487,951	\$12,104,863	23%
Total	\$48,256,460	\$9,466,353	20%

Revenues



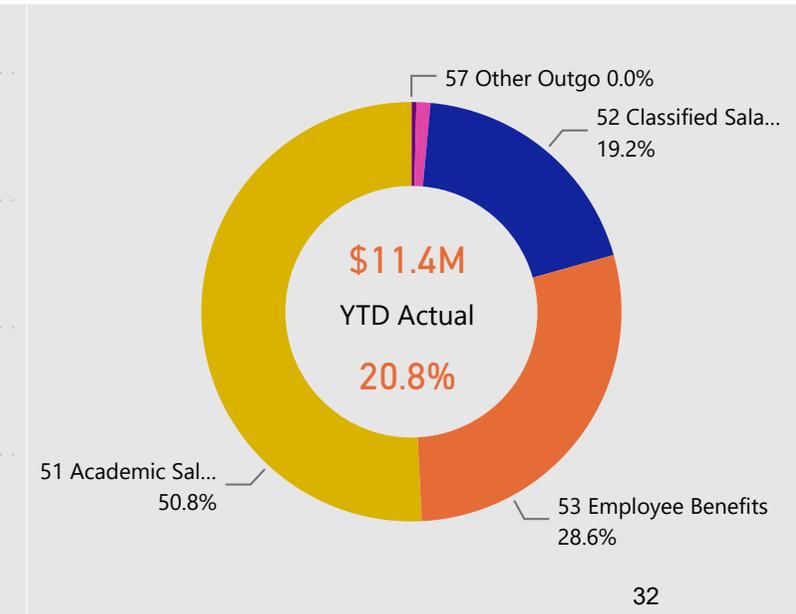
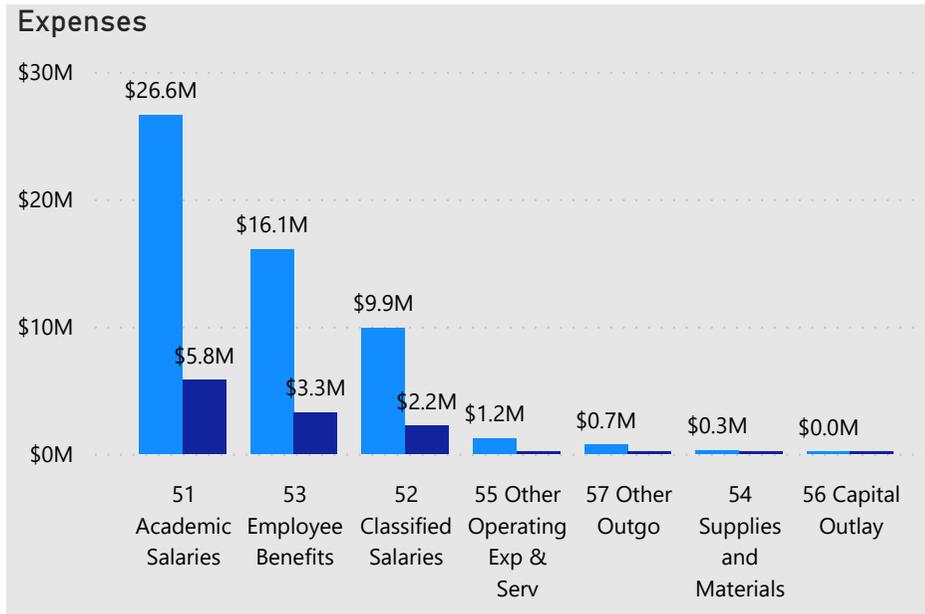
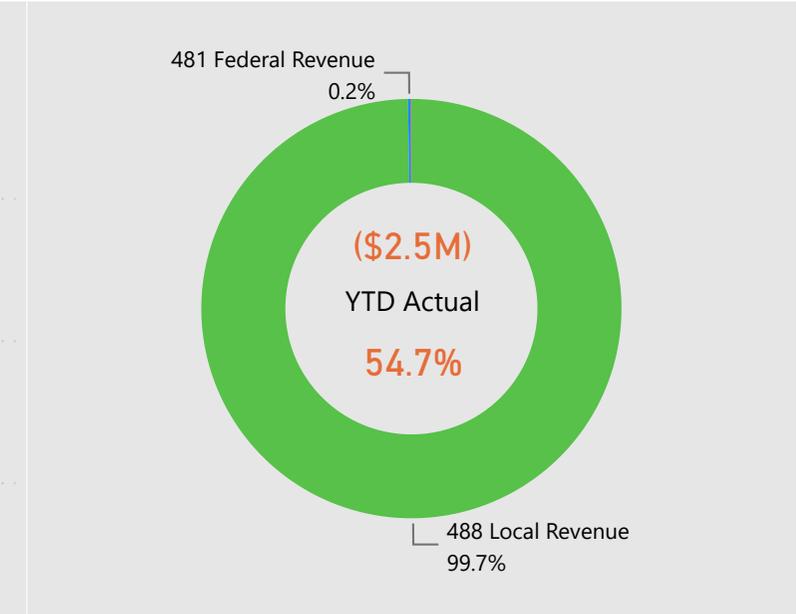
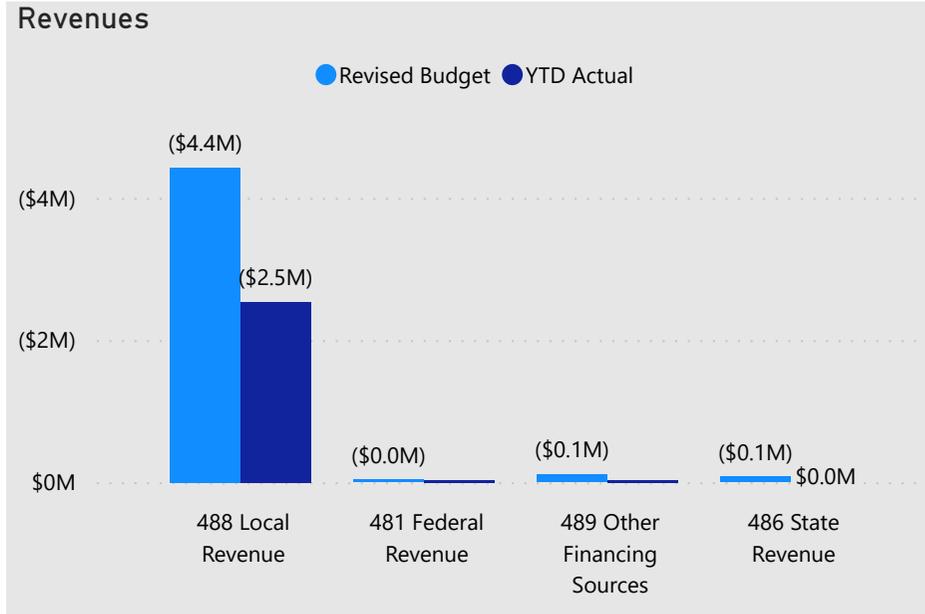
Expenses



Fund 10 YTD Actuals

2 Evergreen Valley College

Fiscal Year	2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues			
48 Revenues			
481 Federal Revenue	(\$36,000)	(\$5,351)	15%
486 State Revenue	(\$78,266)	-	-
488 Local Revenue	(\$4,425,356)	(\$2,535,420)	57%
489 Other Financing Sources	(\$111,510)	(\$1,316)	1%
Total	(\$4,651,132)	(\$2,542,087)	55%
5 Expenses			
51 Academic Salaries	\$26,631,195	\$5,793,170	22%
52 Classified Salaries	\$9,925,273	\$2,188,499	22%
53 Employee Benefits	\$16,056,739	\$3,261,115	20%
54 Supplies and Materials	\$271,359	\$40,712	15%
55 Other Operating Exp & Serv	\$1,239,402	\$122,783	10%
56 Capital Outlay	\$37,127	\$2,114	6%
57 Other Outgo	\$729,572	\$500	0%
Total	\$54,890,667	\$11,408,895	21%
Total	\$50,239,535	\$8,866,808	18%

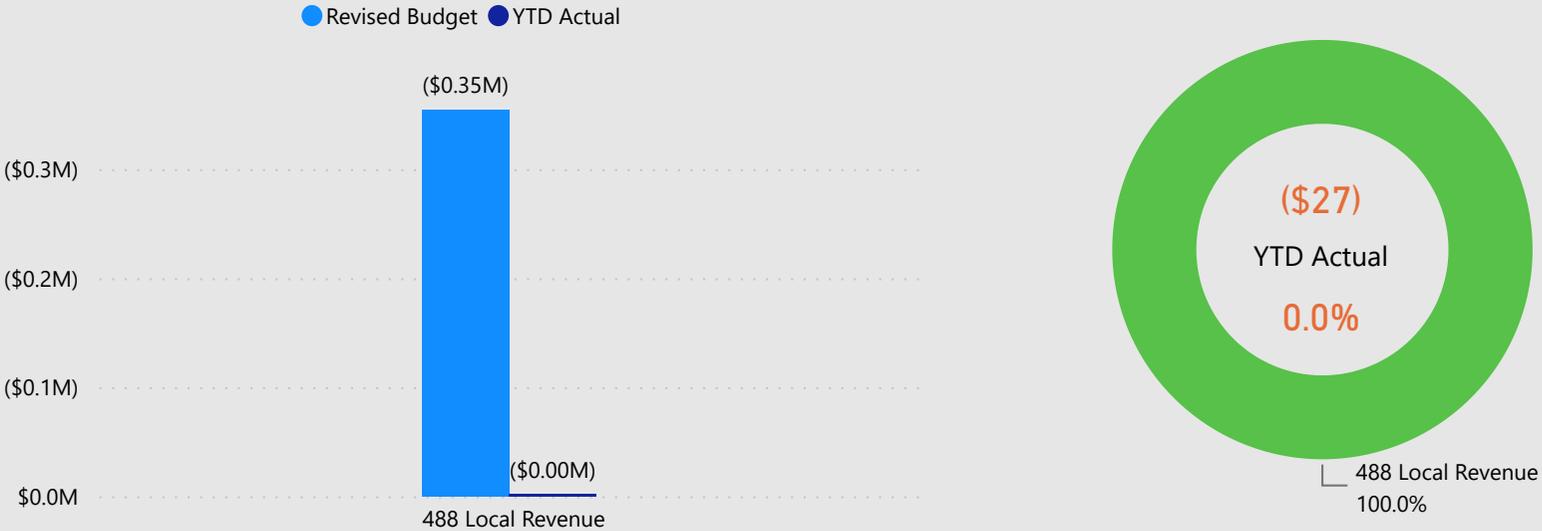


Fund 10 YTD Actuals

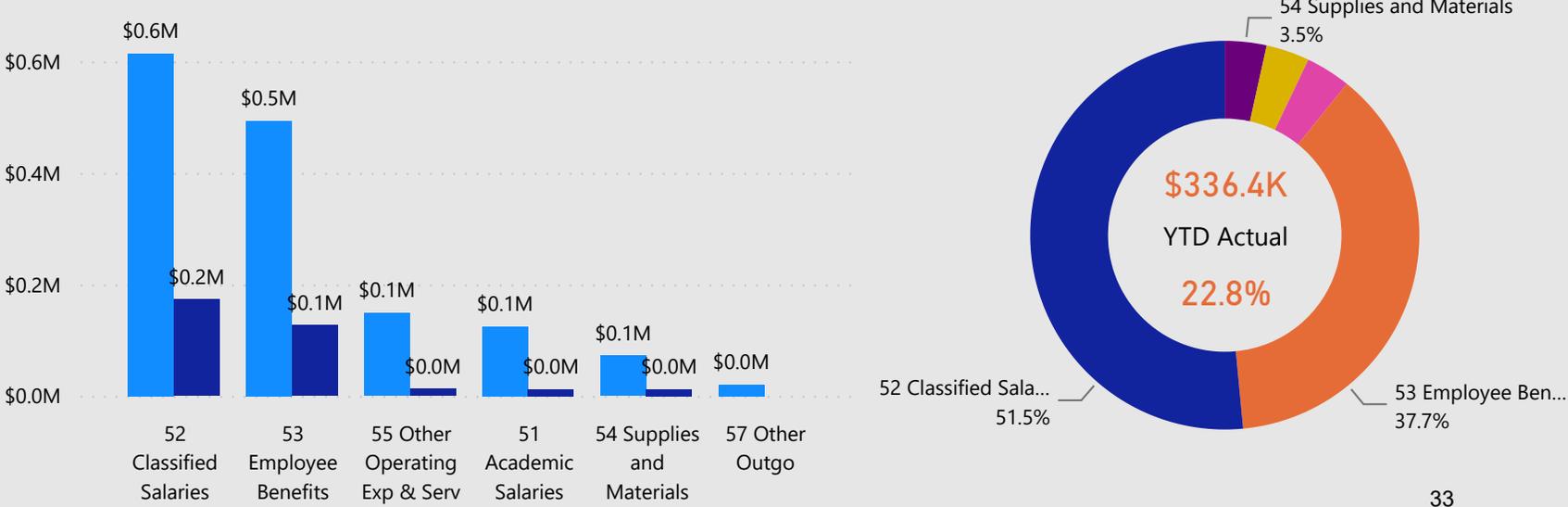
4 Milpitas Joint-Use Ed. Ctr

Fiscal Year	2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues			
48 Revenues			
488 Local Revenue	(\$354,600)	(\$27)	0%
Total	(\$354,600)	(\$27)	0%
5 Expenses			
51 Academic Salaries	\$124,429	\$12,122	10%
52 Classified Salaries	\$614,363	\$173,236	28%
53 Employee Benefits	\$493,519	\$126,813	26%
54 Supplies and Materials	\$72,000	\$11,655	16%
55 Other Operating Exp & Serv	\$148,859	\$12,530	8%
57 Other Outgo	\$20,495	-	-
Total	\$1,473,665	\$336,356	23%
Total	\$1,119,065	\$336,329	30%

Revenues



Expenses

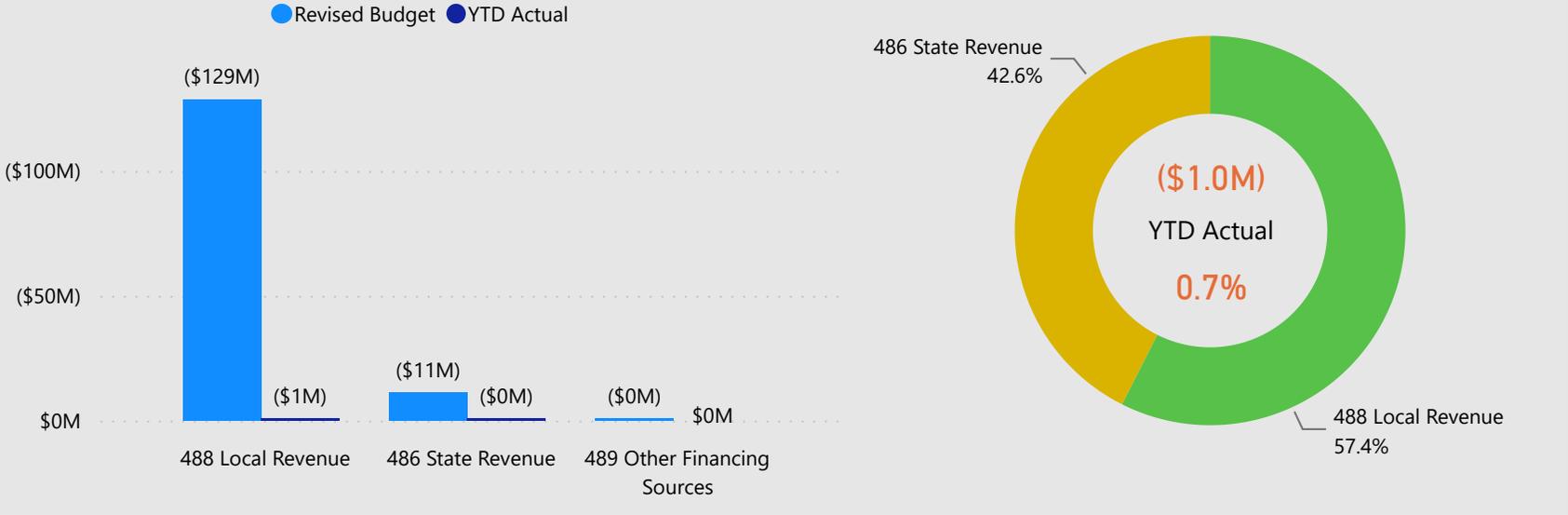


Fund 10 YTD Actuals

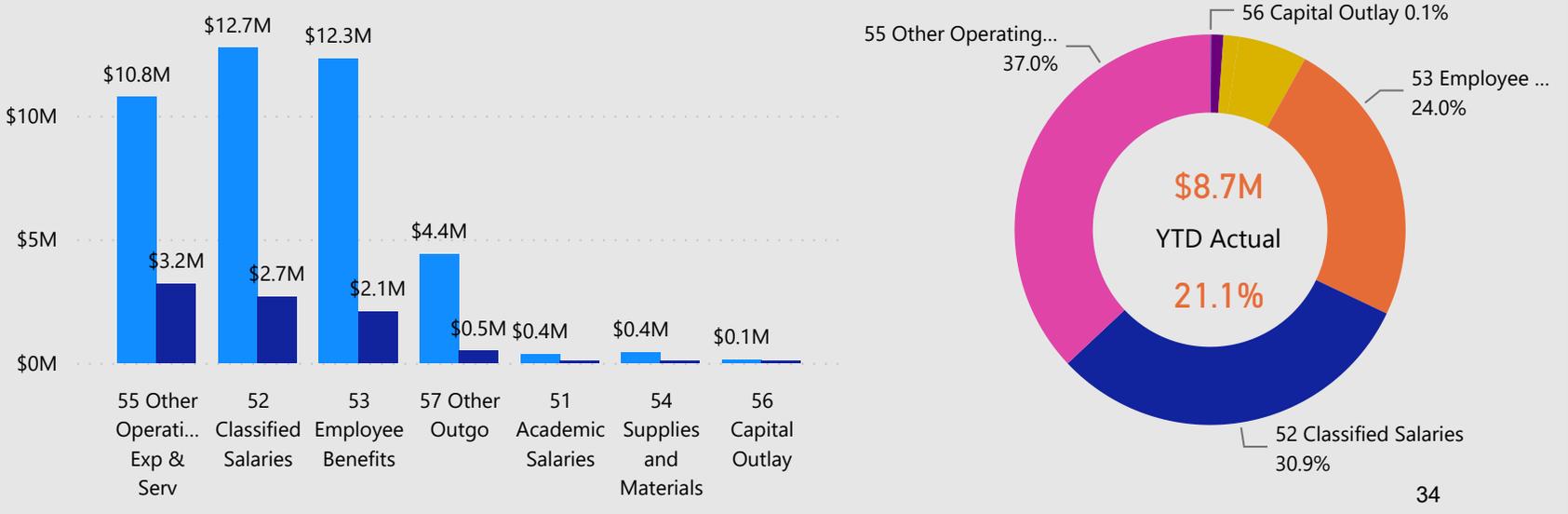
9 District Offices

Fiscal Year	2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues			
48 Revenues			
486 State Revenue	(\$11,191,869)	(\$432,178)	4%
488 Local Revenue	(\$128,784,529)	(\$583,359)	0%
489 Other Financing Sources	(\$10,000)	-	-
Total	(\$139,986,398)	(\$1,015,537)	1%
5 Expenses			
51 Academic Salaries	\$364,507	\$111,374	31%
52 Classified Salaries	\$12,747,637	\$2,684,597	21%
53 Employee Benefits	\$12,309,100	\$2,081,941	17%
54 Supplies and Materials	\$447,436	\$87,550	20%
55 Other Operating Exp & Serv	\$10,764,342	\$3,211,783	30%
56 Capital Outlay	\$145,800	\$7,971	5%
57 Other Outgo	\$4,420,996	\$493,737	11%
Total	\$41,199,818	\$8,678,953	21%
Total	(\$98,786,580)	\$7,663,416	-

Revenues

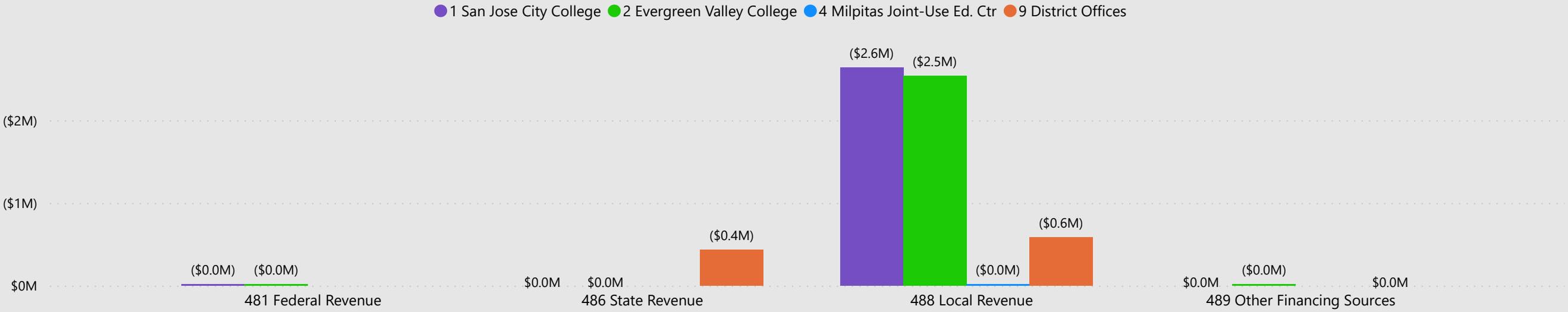


Expenses

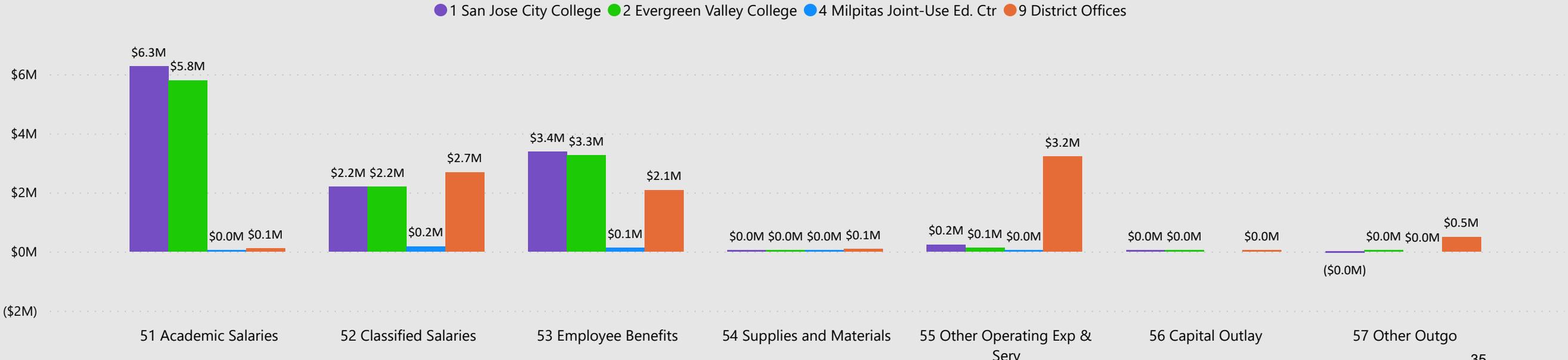


Fund 10 YTD Actuals

Revenues



Expenses



Fund 10 Revenues

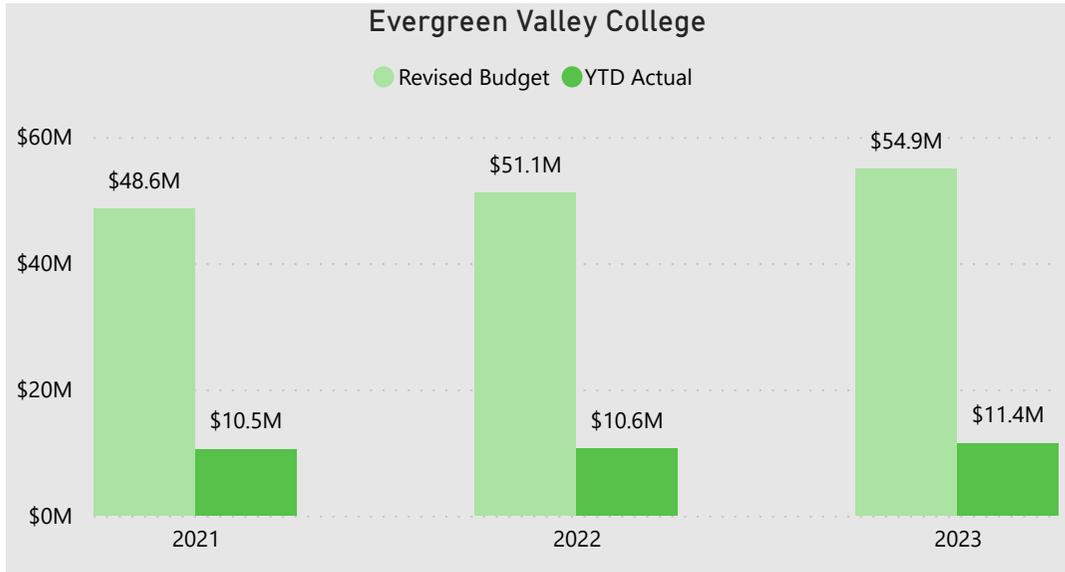
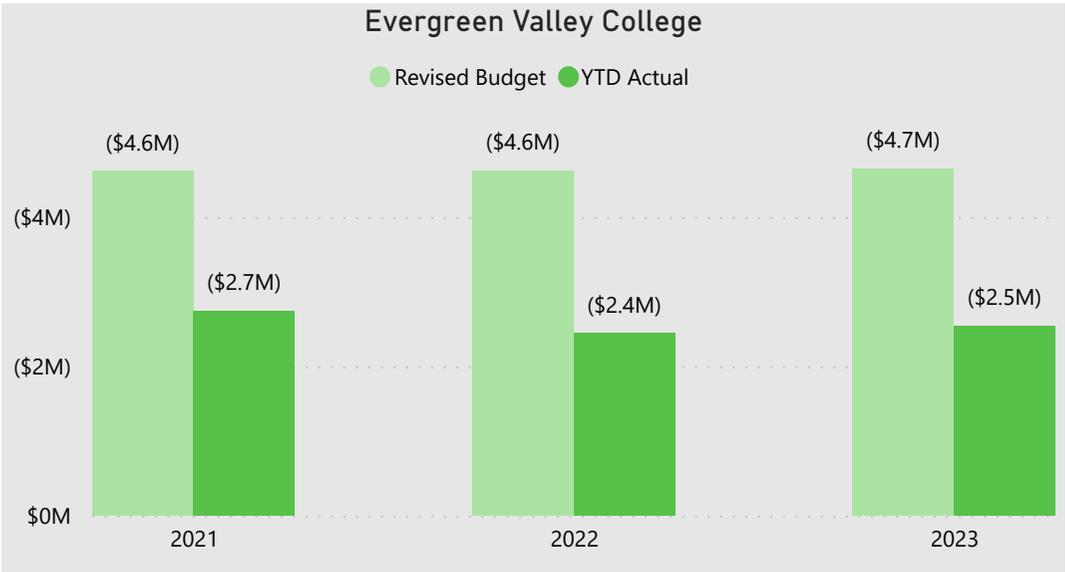
Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College									
481 Federal Revenue		(\$393)	-					(\$911)	-
486 State Revenue	(\$69,950)	(\$27,154)	39%	(\$71,223)	(\$19,656)	28%	(\$75,000)		-
488 Local Revenue	(\$5,230,689)	(\$3,130,842)	60%	(\$4,922,300)	(\$2,679,717)	54%	(\$5,152,900)	(\$2,637,600)	51%
489 Other Financing Sources	(\$605,450)		-	(\$550,000)		-	(\$3,591)		-
Total	(\$5,906,089)	(\$3,158,389)	53%	(\$5,543,523)	(\$2,699,373)	49%	(\$5,231,491)	(\$2,638,511)	50%
2 Evergreen Valley College									
481 Federal Revenue		(\$8,182)	-	(\$36,000)	(\$7,123)	20%	(\$36,000)	(\$5,351)	15%
486 State Revenue	(\$92,192)	(\$35,789)	39%	(\$92,033)	(\$26,056)	28%	(\$78,266)		-
488 Local Revenue	(\$4,450,547)	(\$2,691,476)	60%	(\$4,425,356)	(\$2,403,735)	54%	(\$4,425,356)	(\$2,535,420)	57%
489 Other Financing Sources	(\$71,191)	(\$3,069)	4%	(\$68,767)	(\$6,066)	9%	(\$111,510)	(\$1,316)	1%
Total	(\$4,613,930)	(\$2,738,515)	59%	(\$4,622,156)	(\$2,442,980)	53%	(\$4,651,132)	(\$2,542,087)	55%
4 Milpitas Joint-Use Ed. Ctr									
488 Local Revenue							(\$354,600)	(\$27)	0%
Total							(\$354,600)	(\$27)	0%
9 District Offices									
486 State Revenue	(\$10,773,655)	(\$831,560)	8%	(\$10,669,198)	(\$1,110,474)	10%	(\$11,191,869)	(\$432,178)	4%
488 Local Revenue	(\$112,161,108)	(\$516,591)	0%	(\$121,903,662)	(\$180,280)	0%	(\$128,784,529)	(\$583,359)	0%
489 Other Financing Sources	(\$465,340)	(\$11,048)	2%	(\$188,445)	(\$2,025)	1%	(\$10,000)		-
Total	(\$123,400,103)	(\$1,359,199)	1%	(\$132,761,305)	(\$1,292,778)	1%	(\$139,986,398)	(\$1,015,537)	1%
Total	(\$133,920,122)	(\$7,256,102)	5%	(\$142,926,984)	(\$6,435,131)	5%	(\$150,223,621)	(\$6,196,161)	4%

Fund 10 SJCC vs EVC

Revenues



Expenses



Fund 10 Revenues - San Jose City College

Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College									
481 Federal Revenue									
48197 Federal MAA Program Revenue		(\$393)	-					(\$911)	-
Total		(\$393)	-					(\$911)	-
486 State Revenue									
48619 B.O.G. (2% Admin. Fee)	(\$69,950)	(\$27,154)	39%	(\$71,223)	(\$19,656)	28%	(\$75,000)		-
Total	(\$69,950)	(\$27,154)	39%	(\$71,223)	(\$19,656)	28%	(\$75,000)		-
488 Local Revenue									
48870 Instructional Materials Fees	(\$4,208)	(\$2,780)	66%	(\$4,208)	(\$2,461)	58%	(\$4,900)	(\$3,076)	63%
48871 Enrollment Fees Intl Students	(\$1,423,214)	(\$547,409)	38%	(\$1,004,345)	(\$459,192)	46%	(\$900,000)	(\$557,012)	62%
48872 Enrollment Fees Residents	(\$2,875,924)	(\$1,957,408)	68%	(\$2,976,210)	(\$1,562,252)	52%	(\$3,370,200)	(\$1,390,994)	41%
48876 Health Fees	(\$254,407)	(\$67,235)	26%	(\$154,096)	(\$69,641)	45%	(\$190,000)	(\$99,154)	52%
48877 Enrollment Fees Non-Residents	(\$528,723)	(\$552,375)	104%	(\$632,542)	(\$498,381)	79%	(\$650,000)	(\$574,810)	88%
48890 Other Local Income	(\$144,213)	(\$3,636)	3%	(\$150,899)	(\$87,790)	58%	(\$37,800)	(\$12,554)	33%
Total	(\$5,230,689)	(\$3,130,842)	60%	(\$4,922,300)	(\$2,679,717)	54%	(\$5,152,900)	(\$2,637,600)	51%
489 Other Financing Sources									
48969 Interfund Trans In (10 fr 14)	(\$55,450)		-						
48980 Interfund Trans In (10 fr 15)	(\$550,000)		-	(\$550,000)		-			
48981 Interfund Trans In (17 fr 10)							(\$3,591)		
Total	(\$605,450)		-	(\$550,000)		-	(\$3,591)		-
Total	(\$5,906,089)	(\$3,158,389)	53%	(\$5,543,523)	(\$2,699,373)	49%	(\$5,231,491)	(\$2,638,511)	50%

Fund 10 Revenues - Evergreen Valley College

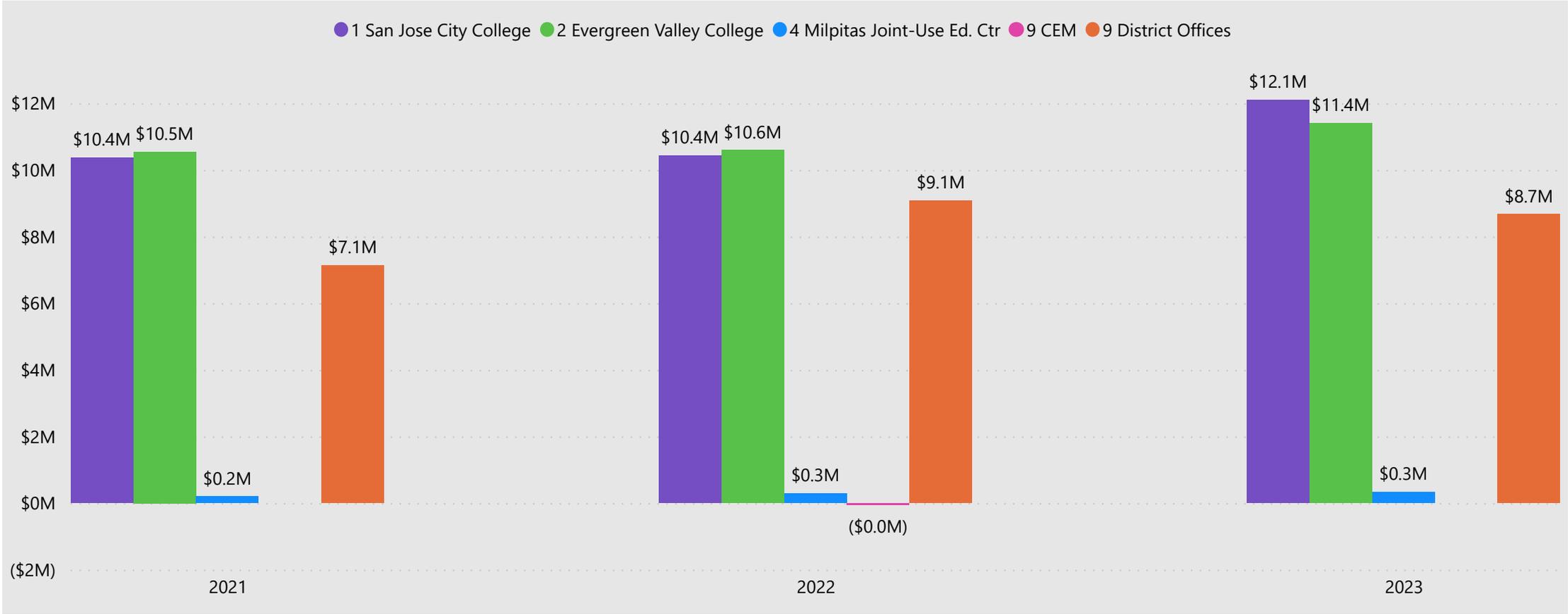
Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
2 Evergreen Valley College									
481 Federal Revenue									
48197 Federal MAA Program Revenue		(\$8,182)	-	(\$36,000)	(\$7,123)	20%	(\$36,000)	(\$5,351)	15%
Total		(\$8,182)	-	(\$36,000)	(\$7,123)	20%	(\$36,000)	(\$5,351)	15%
486 State Revenue									
48619 B.O.G. (2% Admin. Fee)	(\$92,192)	(\$35,789)	39%	(\$92,033)	(\$26,056)	28%	(\$78,266)		-
Total	(\$92,192)	(\$35,789)	39%	(\$92,033)	(\$26,056)	28%	(\$78,266)		-
488 Local Revenue									
48870 Instructional Materials Fees		(\$660)	-		(\$620)	-			
48871 Enrollment Fees Intl Students	(\$786,336)	(\$359,142)	46%	(\$644,159)	(\$286,464)	44%	(\$644,159)	(\$342,507)	53%
48872 Enrollment Fees Residents	(\$3,160,696)	(\$1,964,325)	62%	(\$3,166,375)	(\$1,701,287)	54%	(\$3,166,375)	(\$1,686,719)	53%
48875 Student Representation Fees			-			-			
48876 Health Fees	(\$144,274)	(\$46,921)	33%	(\$154,013)	(\$49,987)	32%	(\$154,013)	(\$57,323)	37%
48877 Enrollment Fees Non-Residents	(\$279,955)	(\$319,107)	114%	(\$379,450)	(\$363,624)	96%	(\$379,450)	(\$442,793)	117%
48890 Other Local Income	(\$79,286)	(\$1,322)	2%	(\$81,359)	(\$1,753)	2%	(\$81,359)	(\$6,077)	7%
Total	(\$4,450,547)	(\$2,691,476)	60%	(\$4,425,356)	(\$2,403,735)	54%	(\$4,425,356)	(\$2,535,420)	57%
489 Other Financing Sources									
48973 Interfnd Trsf In (Indir. Cost)	(\$71,191)	(\$3,069)	4%	(\$68,767)	(\$6,066)	9%	(\$111,510)	(\$1,316)	1%
Total	(\$71,191)	(\$3,069)	4%	(\$68,767)	(\$6,066)	9%	(\$111,510)	(\$1,316)	1%
Total	(\$4,613,930)	(\$2,738,515)	59%	(\$4,622,156)	(\$2,442,980)	53%	(\$4,651,132)	(\$2,542,087)	55%

Fund 10 Revenues - District Office

Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 District Offices									
486 State Revenue	(\$10,773,655)	(\$831,560)	8%	(\$10,669,198)	(\$1,110,474)	10%	(\$11,191,869)	(\$432,178)	4%
48614 Education Protection Acct(EPA)	(\$1,234,865)	(\$563,892)	46%	(\$1,032,290)	(\$313,615)	30%	(\$1,200,000)	(\$313,615)	26%
48672 Secured Homeowners Exempt	(\$406,000)		-	(\$395,000)		-	(\$391,000)		-
48690 Other State Income	(\$6,101,145)	(\$307,030)	5%	(\$6,243,445)	(\$745,635)	12%	(\$6,597,745)		-
48691 Mandated Cost Reimbursement	(\$368,748)		-	(\$313,469)		-	(\$403,124)		-
48694 State Lottery	(\$1,852,298)	\$39,362	-	(\$1,682,632)	(\$50,806)	3%	(\$1,600,000)	(\$118,563)	7%
48695 State Reimb Costs	(\$810,599)		-	(\$1,002,362)		-	(\$1,000,000)		-
48699 Other State Income					(\$418)	-			
488 Local Revenue	(\$112,161,108)	(\$516,591)	0%	(\$121,903,662)	(\$180,280)	0%	(\$128,784,529)	(\$583,359)	0%
48811 Secured Property Tax Revenues	(\$95,368,000)		-	(\$100,160,000)		-	(\$107,133,000)		-
48812 Supplemental Secured Prop. Tax	(\$1,877,000)	(\$451,543)	24%	(\$2,251,351)	(\$171,797)	8%	(\$2,352,000)	(\$546,533)	23%
48813 Unsecured Roll Property Taxes	(\$6,528,000)		-	(\$6,467,000)		-	(\$6,302,000)		-
48818 RDA Passthru(AB1290)(47.5%)	(\$2,841,450)		-	(\$2,856,650)		-	(\$3,155,425)		-
48819 RDA Residual Pmts	(\$4,718,135)		-	(\$9,254,000)		-	(\$9,008,000)		-
48860 Interest	(\$500,000)	(\$10,357)	2%	(\$500,000)		-	(\$400,000)	\$463	-
48874 Use of Facilities	(\$4,000)	(\$4,000)	100%	(\$4,000)	(\$4,000)	100%	(\$4,000)	(\$4,000)	100%
48890 Other Local Income	(\$324,523)	(\$50,681)	16%	(\$410,661)	(\$4,453)	1%	(\$430,104)	(\$33,278)	8%
48899 Returned Checks		(\$10)	-		(\$30)	-		(\$10)	-
489 Other Financing Sources	(\$465,340)	(\$11,048)	2%	(\$188,445)	(\$2,025)	1%	(\$10,000)		-
48911 Sale Of Equipment	(\$20,000)		-	(\$10,000)	(\$2,025)	20%	(\$10,000)		-
48912 Sale Of Waste Materials	(\$2,000)		-	(\$600)		-			-
48969 Interfund Trans In (10 fr 14)	(\$255,000)		-			-			-
48980 Interfund Trans In (10 fr 15)	(\$188,340)	(\$11,048)	6%	(\$177,845)		-			-
Total	(\$123,400,103)	(\$1,359,199)	1%	(\$132,761,305)	(\$1,292,778)	1%	(\$139,986,398)	(\$1,015,537)	1%

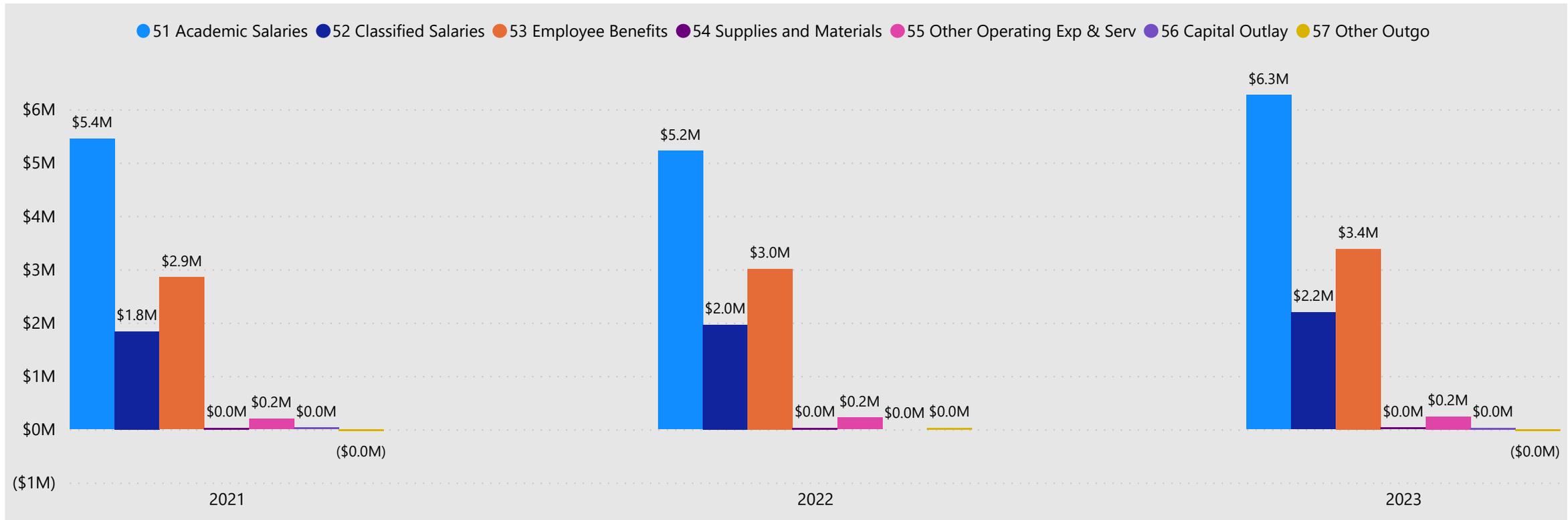
Fund 10 Expenses

Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College	\$49,271,997	\$10,374,452	21%	\$51,166,006	\$10,434,725	20%	\$53,487,951	\$12,104,863	23%
2 Evergreen Valley College	\$48,582,464	\$10,545,966	22%	\$51,097,733	\$10,593,066	21%	\$54,890,667	\$11,408,895	21%
4 Milpitas Joint-Use Ed. Ctr	\$1,009,432	\$205,132	20%	\$1,220,251	\$295,160	24%	\$1,473,665	\$336,356	23%
9 CEM					(\$839)		-		
9 District Offices	\$39,925,757	\$7,140,325	18%	\$41,749,022	\$9,082,193	22%	\$41,199,818	\$8,678,953	21%
Total	\$138,789,651	\$28,265,874	20%	\$145,233,013	\$30,404,305	21%	\$151,052,101	\$32,529,067	22%



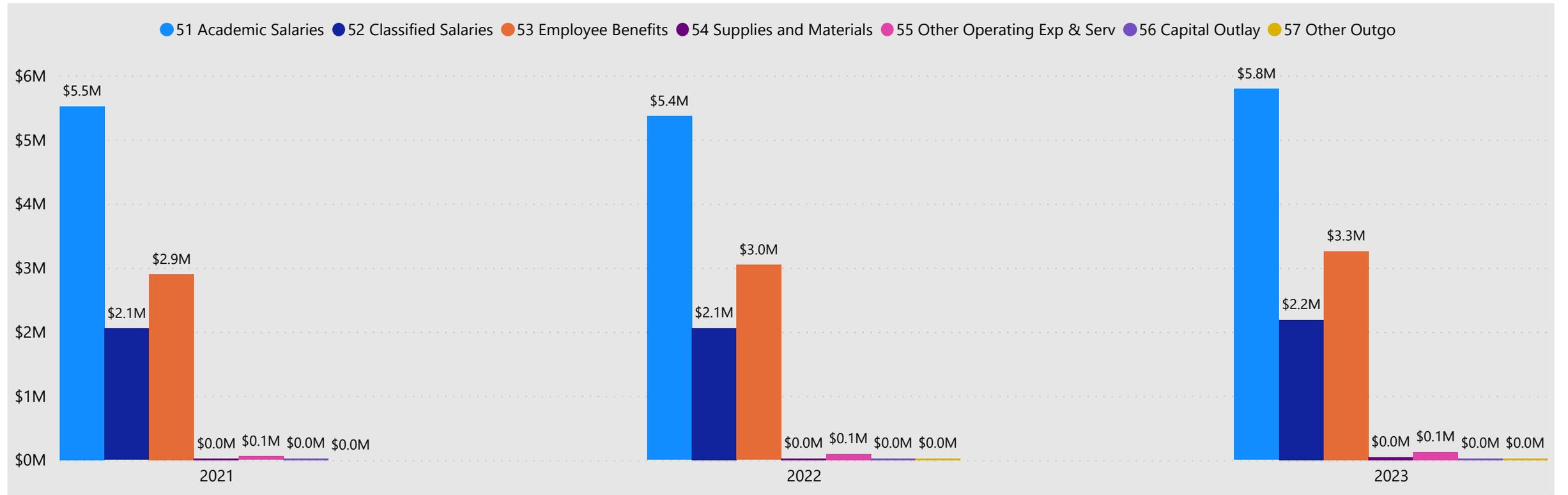
Fund 10 Expenses - San Jose City College

Fiscal Year	2021			2022			2023		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
51 Academic Salaries	\$23,935,684	\$5,448,720	23%	\$25,563,471	\$5,219,219	20%	\$26,448,957	\$6,269,981	24%
52 Classified Salaries	\$8,521,966	\$1,834,540	22%	\$9,543,376	\$1,961,706	21%	\$9,790,798	\$2,193,298	22%
53 Employee Benefits	\$12,675,475	\$2,851,645	22%	\$13,485,363	\$3,006,239	22%	\$14,774,781	\$3,381,858	23%
54 Supplies and Materials	\$658,829	\$12,015	2%	\$169,311	\$10,210	6%	\$204,173	\$32,813	16%
55 Other Operating Exp & Serv	\$2,852,712	\$198,796	7%	\$1,761,067	\$222,390	13%	\$1,978,520	\$238,031	12%
56 Capital Outlay	\$310,880	\$34,423	11%	\$48,954	-	-	\$50,654	\$14,465	29%
57 Other Outgo	\$316,450	(\$5,688)	-	\$594,465	\$14,962	3%	\$240,068	(\$25,582)	-
Total	\$49,271,997	\$10,374,452	21%	\$51,166,006	\$10,434,725	20%	\$53,487,951	\$12,104,863	23%



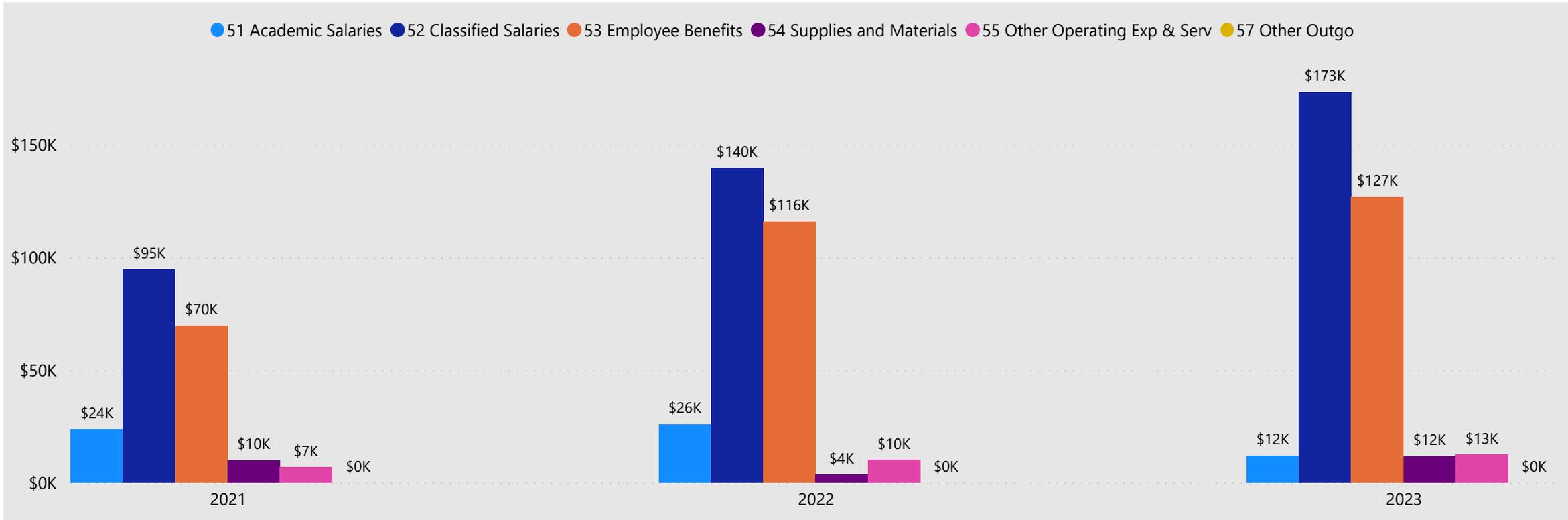
Fund 10 Expenses - Evergreen Valley College

Fiscal Year	2021			2022			2023		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
51 Academic Salaries	\$23,086,950	\$5,520,783	24%	\$24,702,526	\$5,367,700	22%	\$26,631,195	\$5,793,170	22%
52 Classified Salaries	\$8,750,700	\$2,052,418	23%	\$9,736,687	\$2,059,536	21%	\$9,925,273	\$2,188,499	22%
53 Employee Benefits	\$13,442,196	\$2,898,352	22%	\$14,506,809	\$3,044,330	21%	\$16,056,739	\$3,261,115	20%
54 Supplies and Materials	\$230,871	\$5,116	2%	\$258,417	\$22,873	9%	\$271,359	\$40,712	15%
55 Other Operating Exp & Serv	\$1,245,496	\$57,936	5%	\$1,218,865	\$93,046	8%	\$1,239,402	\$122,783	10%
56 Capital Outlay	\$30,233	\$11,361	38%	\$31,733	\$5,081	16%	\$37,127	\$2,114	6%
57 Other Outgo	\$1,796,018	-	-	\$642,697	\$500	0%	\$729,572	\$500	0%
Total	\$48,582,464	\$10,545,966	22%	\$51,097,733	\$10,593,066	21%	\$54,890,667	\$11,408,895	21%



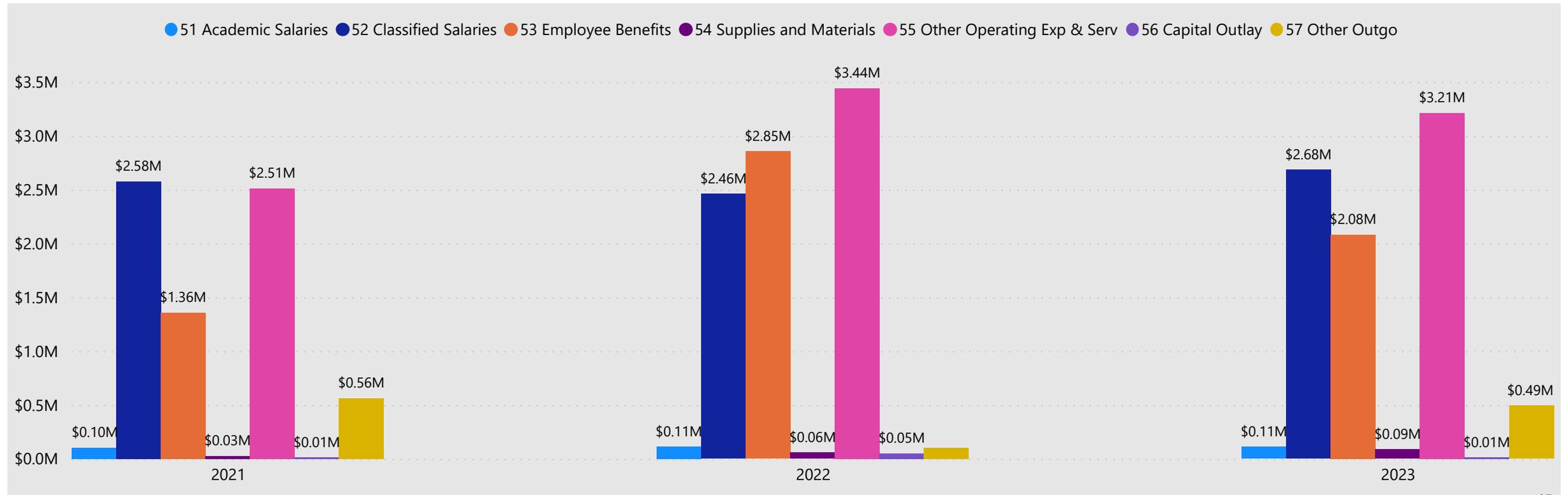
Fund 10 Expenses - Milpitas Joint-Use Ed. Ctr

Fiscal Year	2021			2022			2023		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
51 Academic Salaries	\$87,626	\$23,719	27%	\$100,135	\$25,926	26%	\$124,429	\$12,122	10%
52 Classified Salaries	\$383,854	\$94,709	25%	\$456,991	\$139,699	31%	\$614,363	\$173,236	28%
53 Employee Benefits	\$318,051	\$69,781	22%	\$361,181	\$115,888	32%	\$493,519	\$126,813	26%
54 Supplies and Materials	\$26,000	\$10,055	39%	\$74,000	\$3,588	5%	\$72,000	\$11,655	16%
55 Other Operating Exp & Serv	\$114,859	\$6,868	6%	\$164,359	\$10,059	6%	\$148,859	\$12,530	8%
57 Other Outgo	\$79,041	-	-	\$63,584	-	-	\$20,495	-	-
Total	\$1,009,432	\$205,132	20%	\$1,220,251	\$295,160	24%	\$1,473,665	\$336,356	23%



Fund 10 Expenses - District Offices

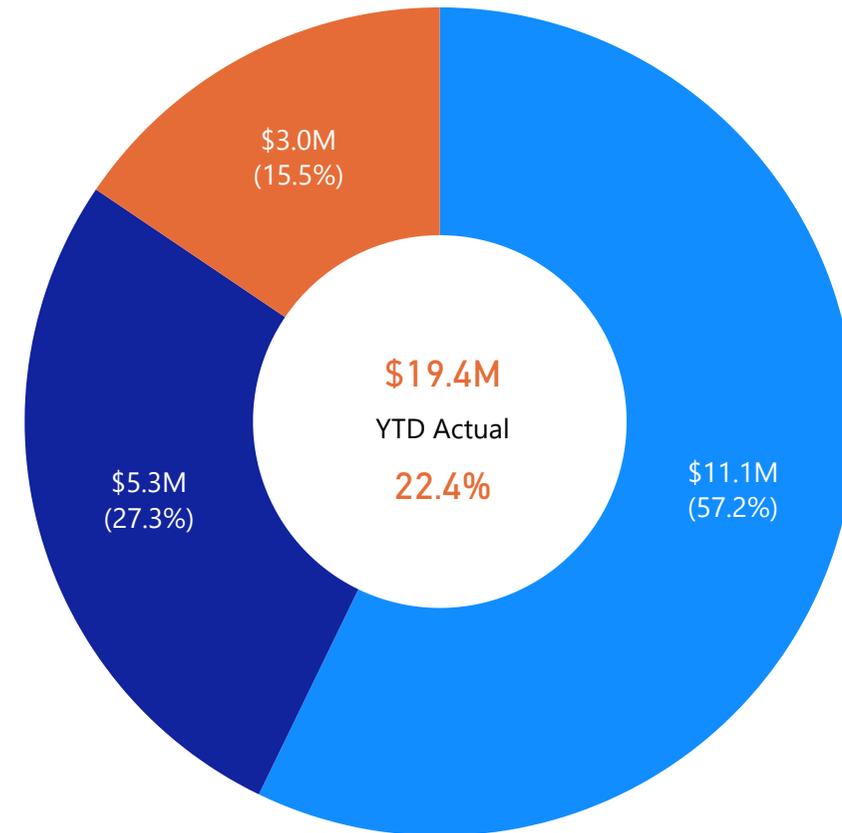
Fiscal Year	2021			2022			2023		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
51 Academic Salaries	\$401,628	\$103,194	26%	\$436,051	\$112,173	26%	\$364,507	\$111,374	31%
52 Classified Salaries	\$11,349,586	\$2,575,171	23%	\$12,349,419	\$2,461,698	20%	\$12,747,637	\$2,684,597	21%
53 Employee Benefits	\$11,152,660	\$1,355,866	12%	\$11,871,385	\$2,854,965	24%	\$12,309,100	\$2,081,941	17%
54 Supplies and Materials	\$468,205	\$27,221	6%	\$443,161	\$57,590	13%	\$447,436	\$87,550	20%
55 Other Operating Exp & Serv	\$11,813,431	\$2,512,361	21%	\$12,206,180	\$3,443,068	28%	\$10,764,342	\$3,211,783	30%
56 Capital Outlay	\$133,049	\$5,603	4%	\$135,499	\$48,208	36%	\$145,800	\$7,971	5%
57 Other Outgo	\$4,607,198	\$560,909	12%	\$4,307,327	\$104,492	2%	\$4,420,996	\$493,737	11%
Total	\$39,925,757	\$7,140,325	18%	\$41,749,022	\$9,082,193	22%	\$41,199,818	\$8,678,953	21%



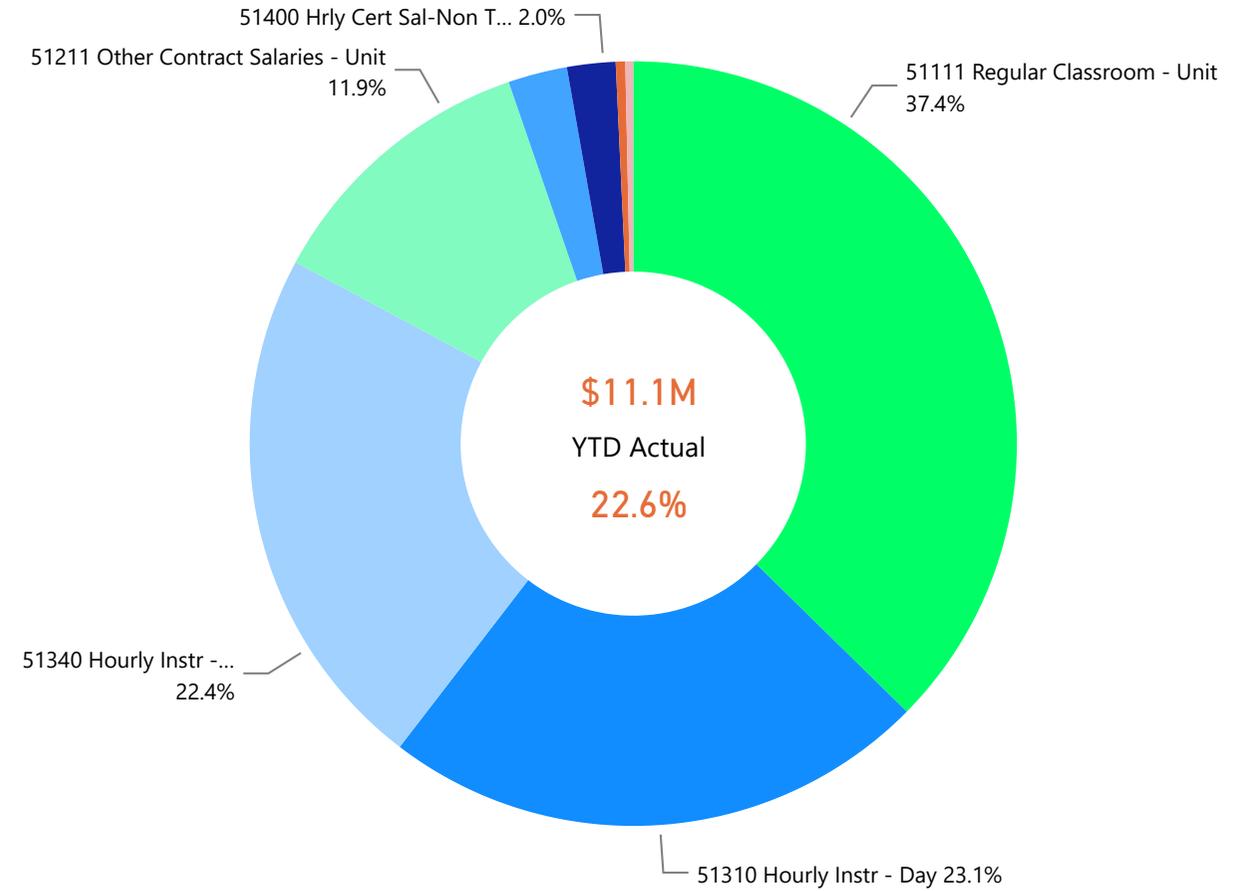
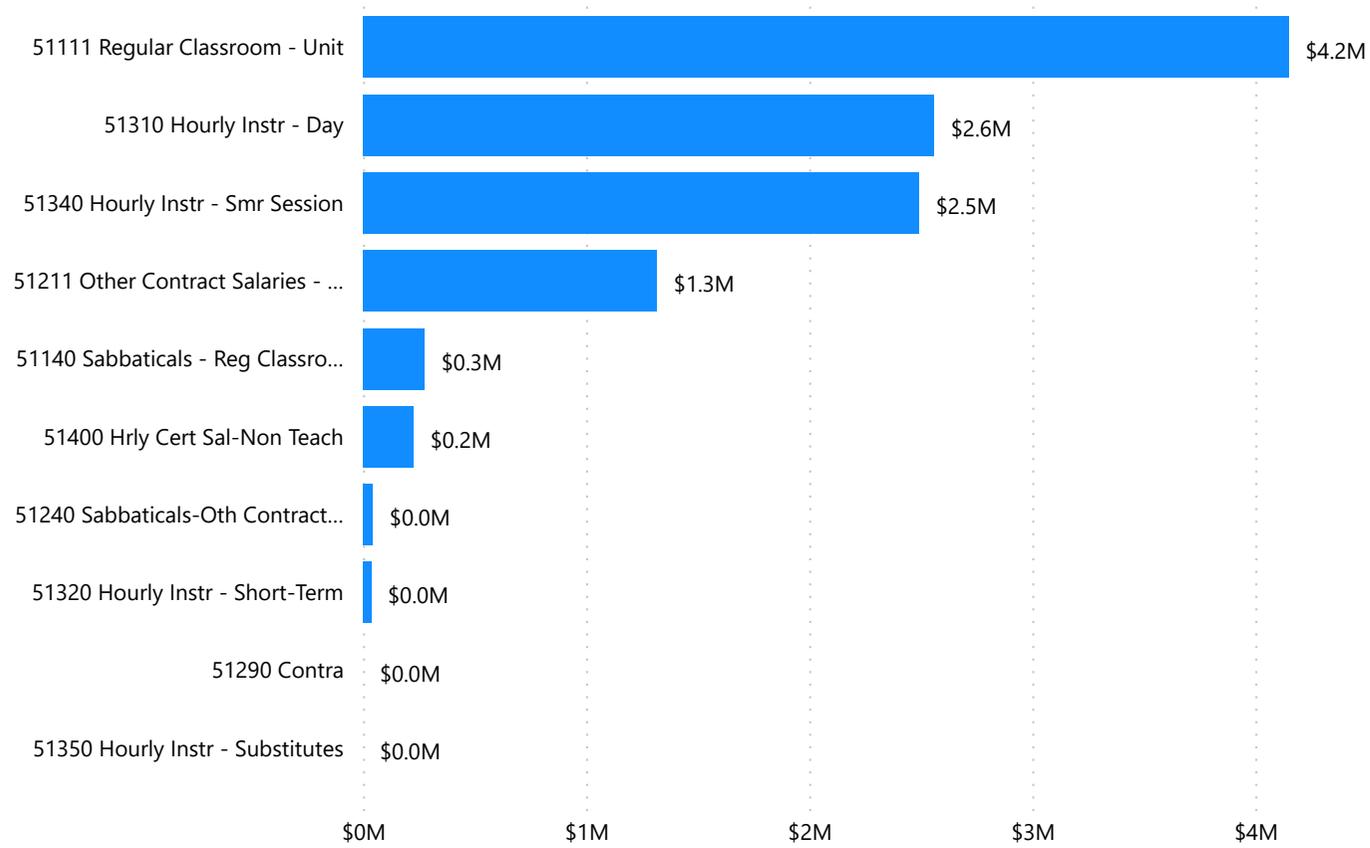
Fund 10 YTD Actual - Salaries

Fiscal Year	2023		
Salaries	Revised Budget	YTD Actual	Actuals/Budget
Classified Salaries			
52110 Reg, Other Than Instruction - Un	\$19,060,055	\$4,403,254	23%
52111 Regular, Professional Growth		\$5,366	-
52190 Classified Contra			-
52210 Instructional Aide -Classified	\$2,620,096	\$572,407	22%
52211 Inst Aide, Professional Growth		\$194	-
52310 Hrly, Other Than Instruction	\$757,010	\$83,189	11%
52320 Student Assistants (Non-Inst)	\$141,250	\$19,626	14%
52350 Substitutes		\$2,109	-
52351 Overtime	\$137,604	\$74,757	54%
52410 Hrly, Instructional Aide	\$688,753	\$62,163	9%
52420 Hrly, Instructional Tutors	\$385,392	\$78,014	20%
Total	\$23,790,160	\$5,301,079	22%
Faculty Salaries			
51111 Regular Classroom - Unit	\$24,119,972	\$4,150,483	17%
51140 Sabbaticals - Reg Classroom	\$1,037,830	\$276,742	27%
51211 Other Contract Salaries - Unit	\$5,741,425	\$1,318,292	23%
51240 Sabbaticals-Oth Contract Sal	\$167,689	\$44,452	27%
51290 Contra			-
51310 Hourly Instr - Day	\$13,011,848	\$2,560,679	20%
51320 Hourly Instr - Short-Term	\$49,703	\$36,852	74%
51340 Hourly Instr - Smr Session	\$2,214,622	\$2,493,639	113%
51350 Hourly Instr - Substitutes	\$668,676		-
51400 Hrly Cert Sal-Non Teach	\$2,218,880	\$226,713	10%
Total	\$49,230,644	\$11,107,853	23%
Management Salaries			
51220 Mgmt Contract Salaries	\$4,338,444	\$1,078,794	25%
52120 Classified Managers Non Instru	\$5,998,441	\$1,264,610	21%
52130 Classified Supervisors Non Ins	\$1,773,721	\$380,526	21%
52140 Confidential Employees Non Ins	\$1,515,749	\$293,415	19%
Total	\$13,626,355	\$3,017,344	22%
Total	\$86,647,159	\$19,426,276	22%

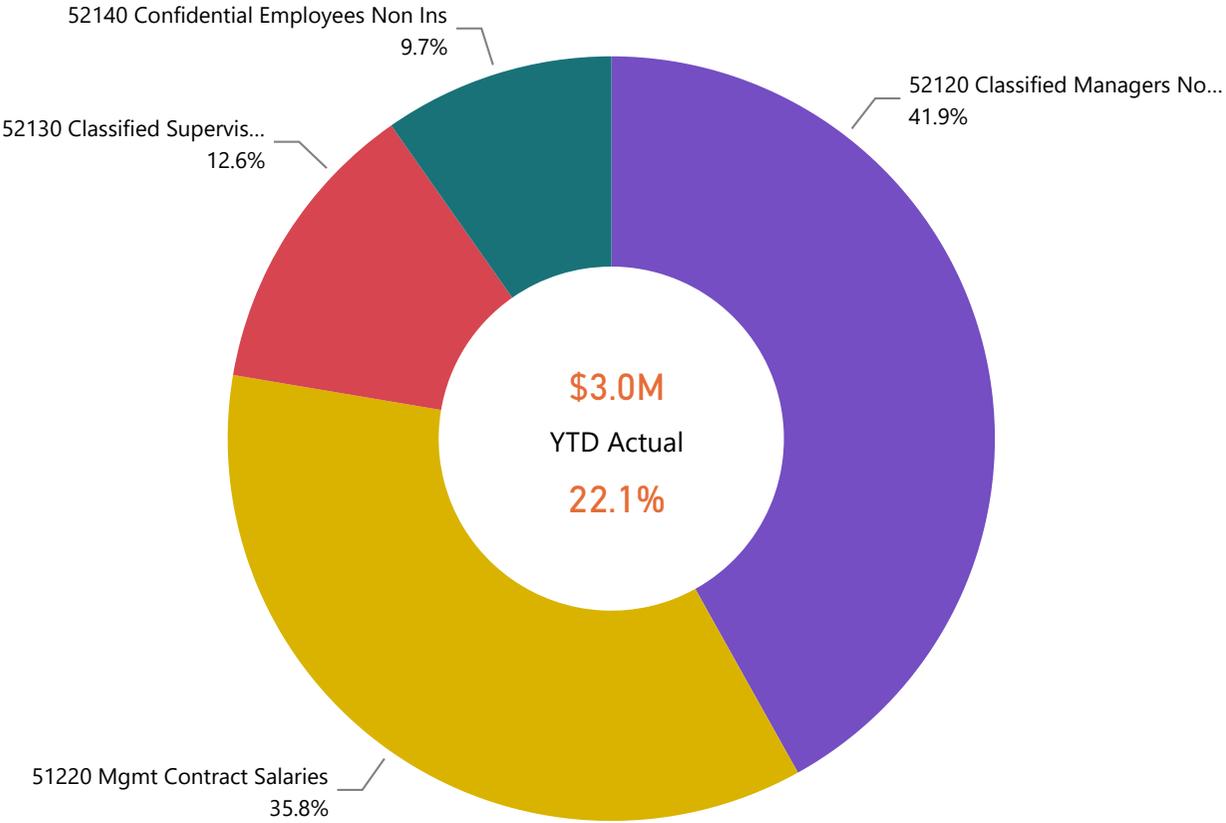
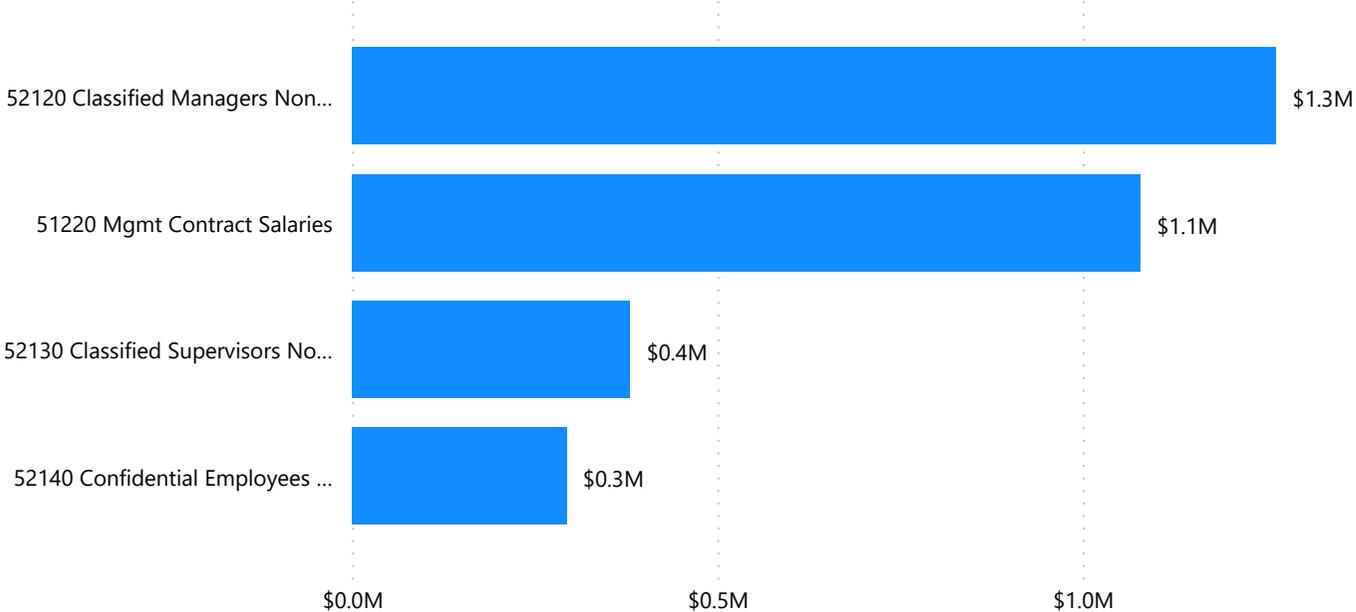
● Faculty Salaries ● Classified Salaries ● Management Salaries



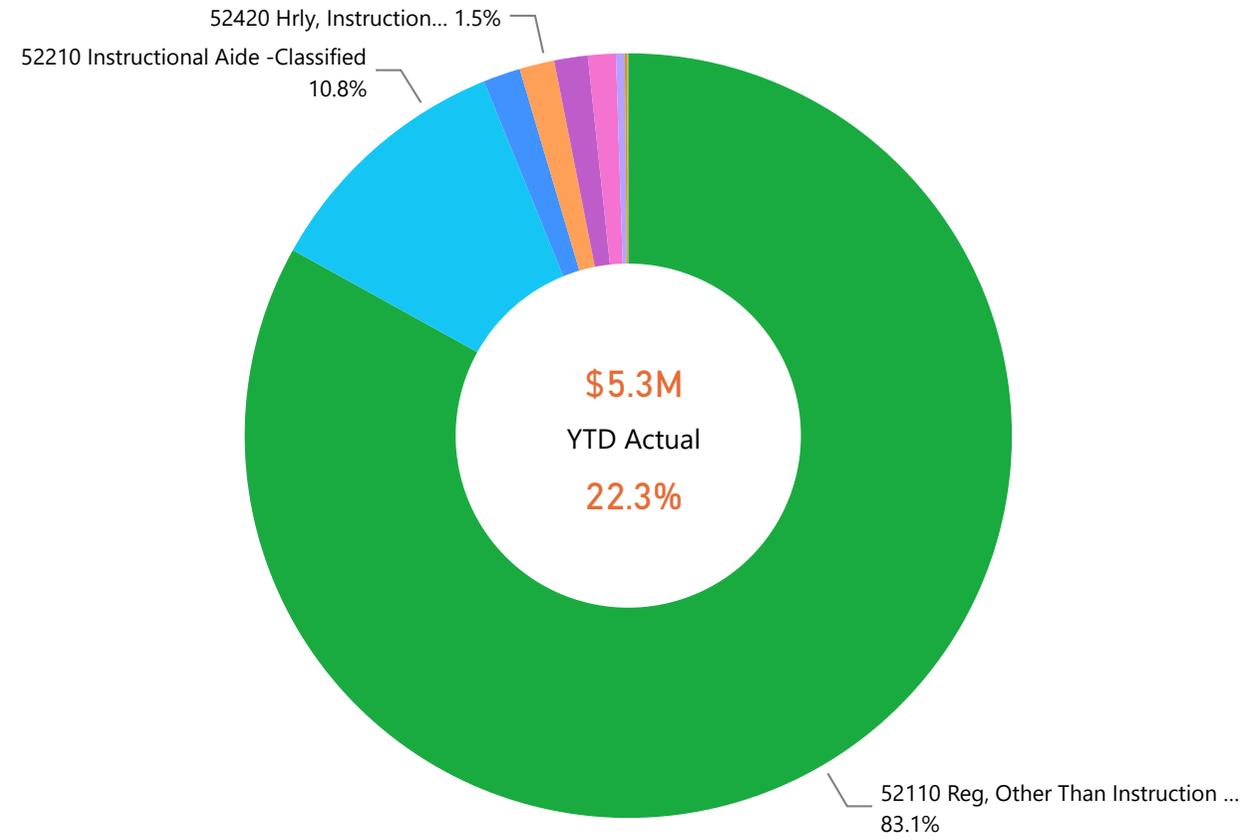
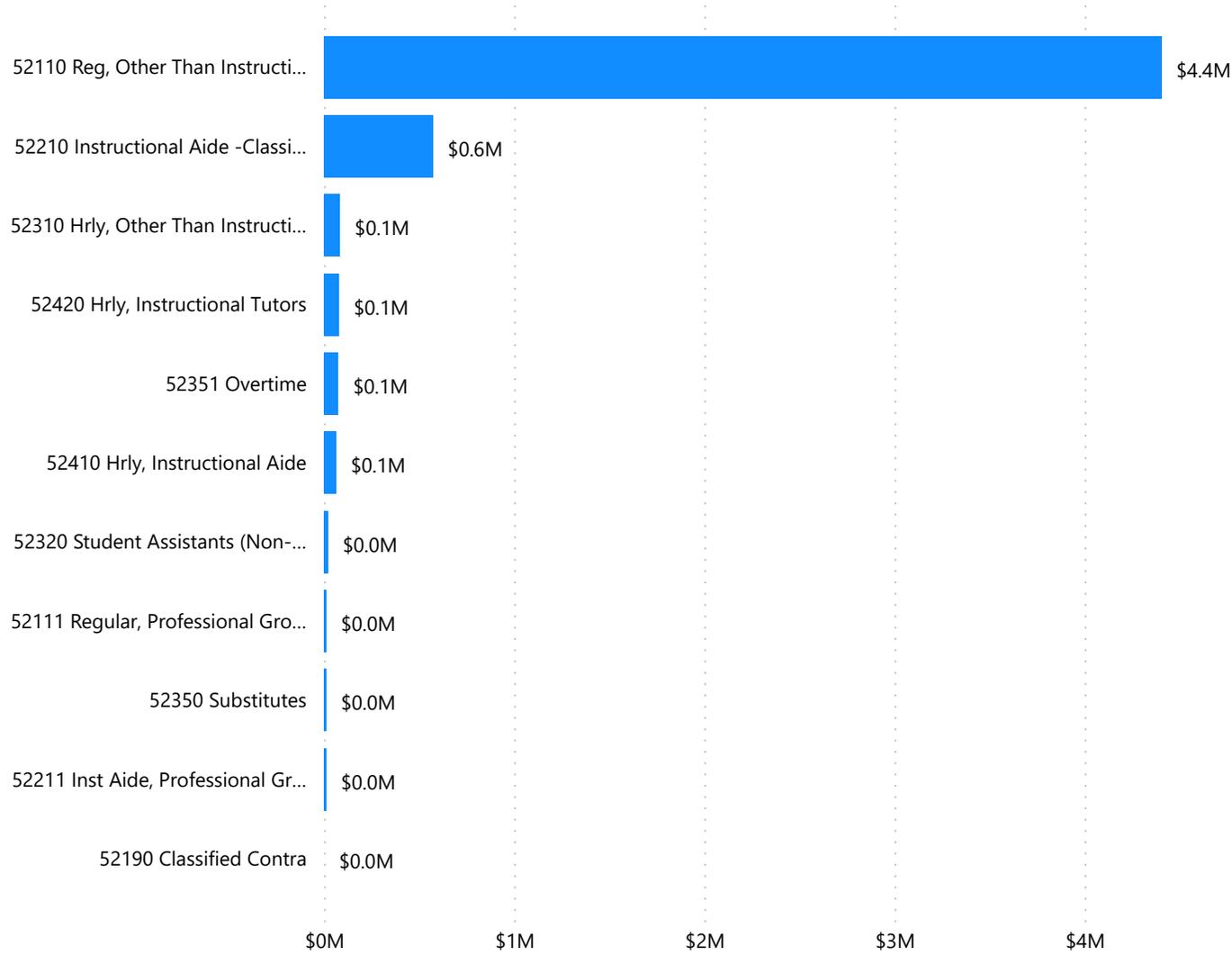
Fund 10 YTD Actual - Faculty Salaries



Fund 10 YTD Actual - Management Salaries



Fund 10 YTD Actual - Classified Salaries



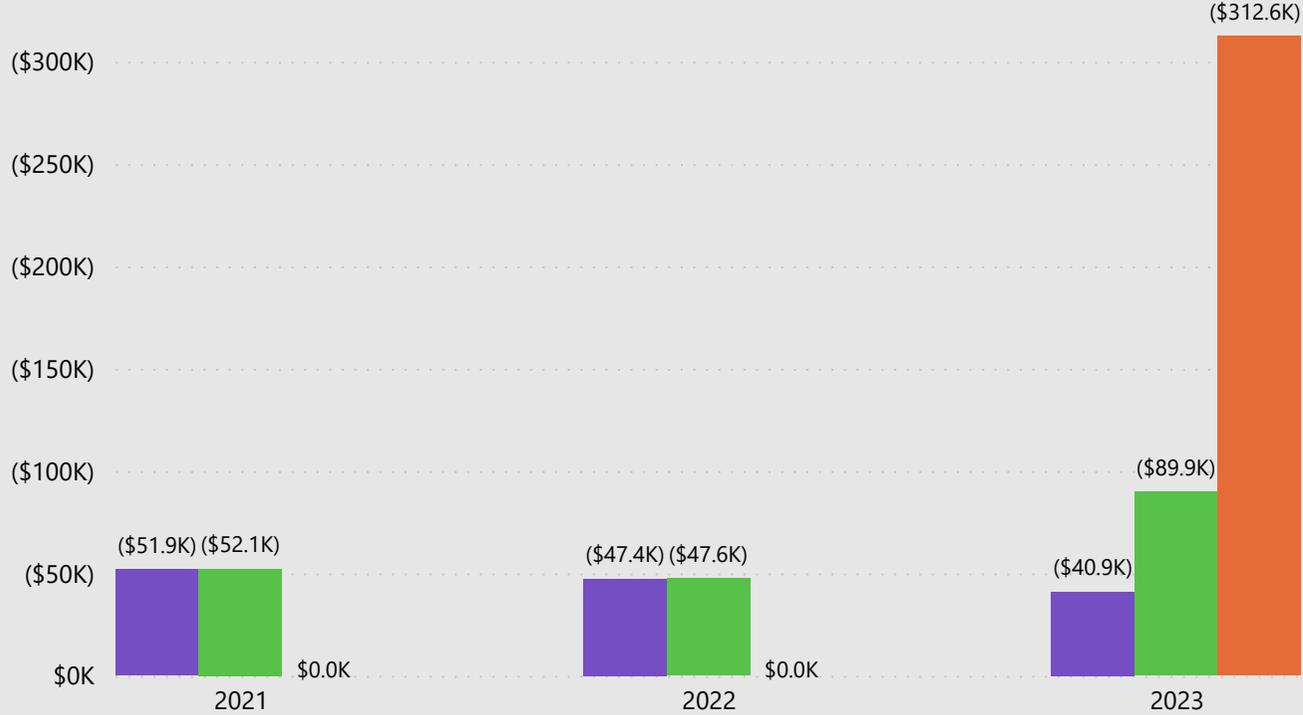
Fund 11 Parking Fund

Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College									
48 Revenues	(\$180,325)	(\$51,936)	29%	(\$311,339)	(\$47,440)	15%	(\$614,364)	(\$40,914)	7%
52 Classified Salaries	\$16,258	\$4,064	25%	\$17,873	\$2,448	14%	\$15,158	\$3,582	24%
53 Employee Benefits	\$13,031	\$2,675	21%	\$13,993	\$3,193	23%	\$8,509	\$1,967	23%
55 Other Operating Exp & Serv	\$193,339	\$190	0%	\$193,339	\$194	0%	\$193,339		-
Total	\$42,303	(\$45,007)	-	(\$86,134)	(\$41,605)	48%	(\$397,358)	(\$35,365)	9%
2 Evergreen Valley College									
48 Revenues	(\$162,975)	(\$52,057)	32%	(\$361,611)	(\$47,603)	13%	(\$58,586)	(\$89,914)	153%
52 Classified Salaries	\$16,821	\$4,374	26%	\$19,319	\$4,823	25%	\$19,898	\$5,422	27%
53 Employee Benefits	\$13,202	\$3,316	25%	\$14,467	\$3,564	25%	\$15,378	\$3,822	25%
54 Supplies and Materials									-
55 Other Operating Exp & Serv	\$197,361	\$107	0%	\$197,361	\$119	0%	\$197,361	\$80,670	41%
Total	\$64,409	(\$44,260)	-	(\$130,464)	(\$39,097)	30%	\$174,051		-
9 District Offices									
48 Revenues	(\$1,339,224)		-	(\$1,107,829)		-	(\$1,168,525)	(\$312,599)	27%
52 Classified Salaries	\$713,820	\$175,709	25%	\$763,890	\$177,086	23%	\$782,598	\$186,340	24%
53 Employee Benefits	\$461,540	\$109,012	24%	\$503,385	\$111,716	22%	\$555,206	\$119,126	21%
54 Supplies and Materials	\$7,713	(\$17)	-	\$7,713		-	\$1,500	\$313	21%
55 Other Operating Exp & Serv	\$49,439	\$21	0%	\$49,439	\$1,396	3%	\$52,528	\$42,185	80%
Total	(\$106,712)	\$284,725	-	\$216,598	\$290,198	134%	\$223,307	\$35,365	16%
Total		\$195,458	-		\$209,496	-			-

Fund 11 Parking Fund

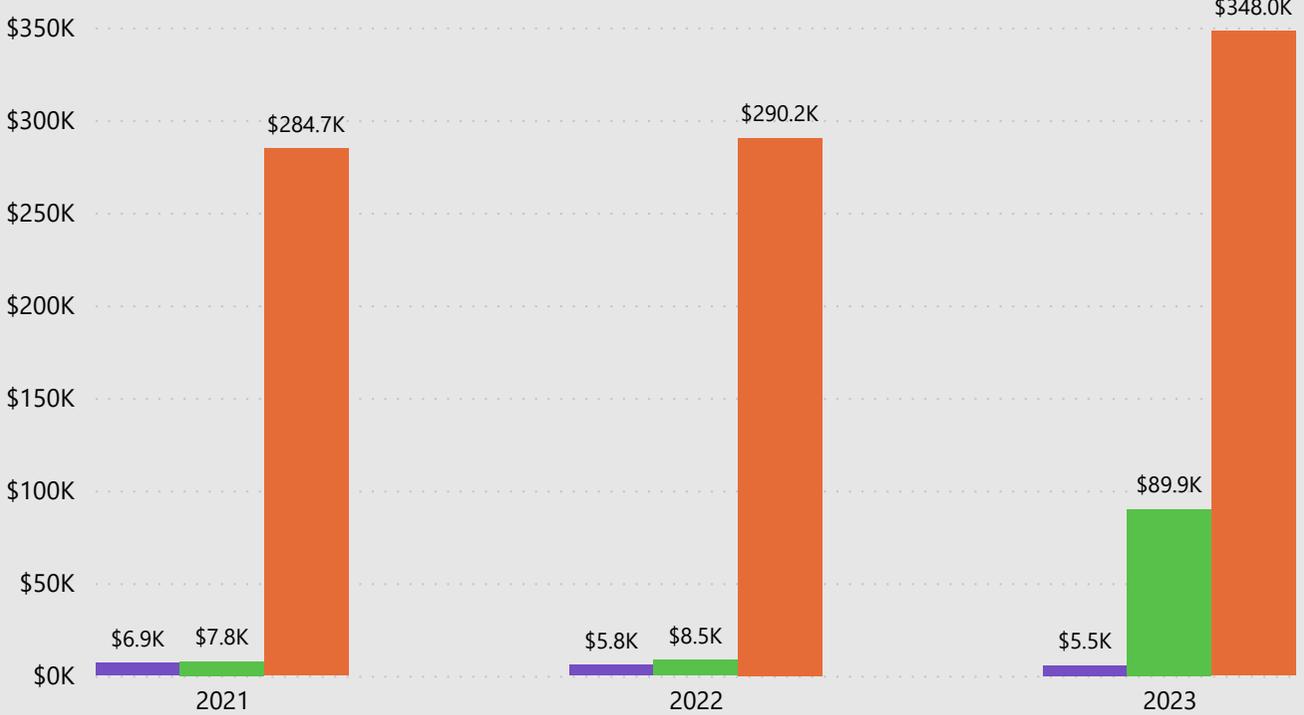
Revenues

1 San Jose City College 2 Evergreen Valley College 9 District Offices



Expenses

1 San Jose City College 2 Evergreen Valley College 9 District Offices



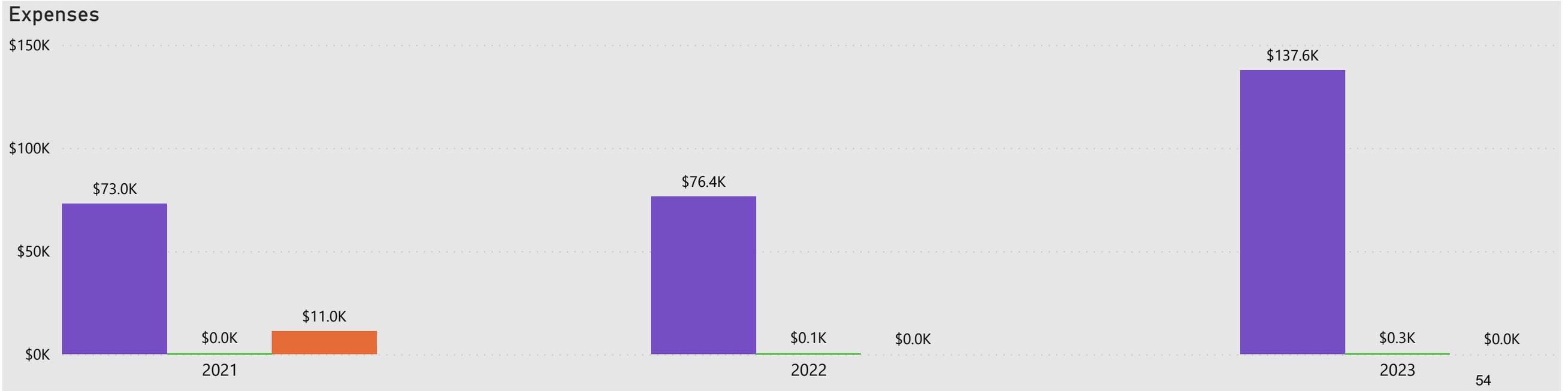
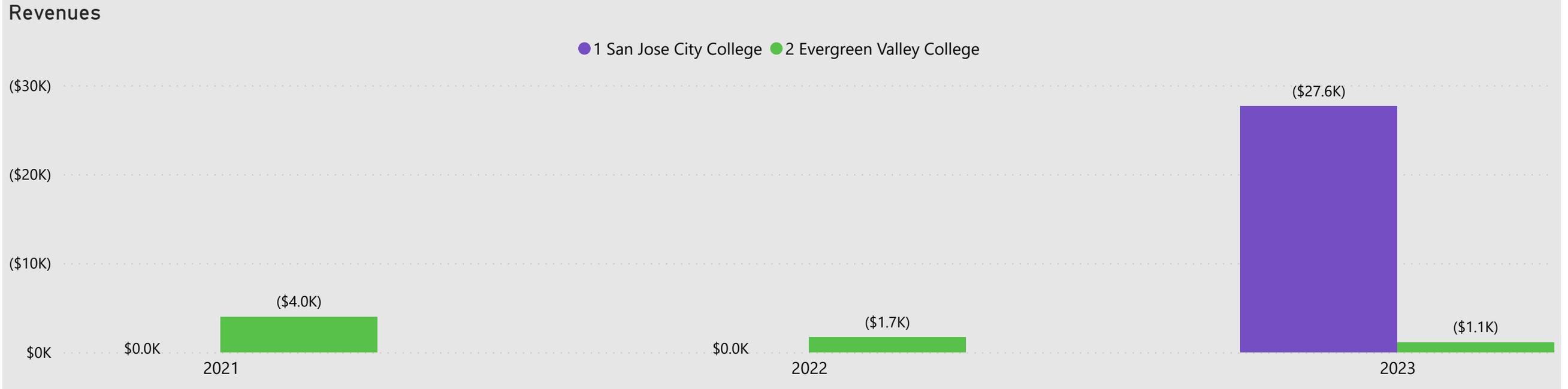
Fund 14 Student Success Enhancement Actuals

Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 District Offices									
48 Revenues	(\$25,000)	(\$25,000)	100%	(\$25,000)	(\$25,000)	100%	(\$25,000)		-
57 Other Outgo	\$310,450		-						
Total	\$285,450	(\$25,000)	-	(\$25,000)	(\$25,000)	100%	(\$25,000)		-

Fund 15 Facility Rentals

Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College									
48 Revenues	(\$224,500)		-	(\$516,672)		-	(\$528,200)	(\$27,643)	5%
52 Classified Salaries	\$166,243	\$40,608	24%	\$182,189	\$42,472	23%	\$202,405	\$58,703	29%
53 Employee Benefits	\$147,635	\$32,364	22%	\$157,137	\$33,941	22%	\$147,280	\$41,703	28%
55 Other Operating Exp & Serv	\$115,536		-	\$11,792		-	\$1,429,608	\$37,162	3%
56 Capital Outlay				\$60,000		-			-
57 Other Outgo	\$550,000		-	\$550,000		-			-
Total	\$754,914	\$72,972	10%	\$444,446	\$76,413	17%	\$1,251,093	\$109,924	9%
2 Evergreen Valley College									
48 Revenues	(\$200,000)	(\$4,000)	2%	(\$200,000)	(\$1,674)	1%	(\$200,000)	(\$1,107)	1%
52 Classified Salaries	\$103,243		-	\$109,433		-	\$115,037		-
53 Employee Benefits	\$57,884		-	\$61,647		-	\$62,790		-
54 Supplies and Materials	\$32,000		-	\$32,000		-	\$32,000	\$194	1%
55 Other Operating Exp & Serv	\$740,482	\$38	0%	\$1,099,590	\$76	0%	\$1,482,598	\$76	0%
56 Capital Outlay	\$220,189		-	\$220,189		-	\$220,189		-
Total	\$953,798	(\$3,962)	-	\$1,322,859	(\$1,598)	-	\$1,712,614	(\$836)	-
9 District Offices									
55 Other Operating Exp & Serv			-			-			-
57 Other Outgo	\$188,340	\$11,048	6%	\$177,845		-			-
Total	\$188,340	\$11,048	6%	\$177,845		-			-
Total	\$1,897,052	\$80,058	4%	\$1,945,150	\$74,815	4%	\$2,963,707	\$109,088	4%

Fund 15 Facility Rentals



Fund 16 Center for Economic Mobility

Fiscal Year Object Group	2021			2022			2023		
	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
3 Fund Balances									
39 Fund Equity			-			-			-
Total			-			-			-
4 Revenues									
48 Revenues	(\$2,232,145)	(\$83,118)	4%	(\$2,753,921)	(\$101,345)	4%	(\$2,638,417)	(\$166,616)	6%
Total	(\$2,232,145)	(\$83,118)	4%	(\$2,753,921)	(\$101,345)	4%	(\$2,638,417)	(\$166,616)	6%
5 Expenses									
51 Academic Salaries	\$284,216	\$53,509	19%	\$306,341	\$32,660	11%	\$319,194	\$51,695	16%
52 Classified Salaries	\$991,726	\$122,315	12%	\$1,121,185	\$141,553	13%	\$1,134,889	\$170,067	15%
53 Employee Benefits	\$721,839	\$84,399	12%	\$800,031	\$72,890	9%	\$806,188	\$85,572	11%
54 Supplies and Materials	\$27,175		-	\$30,795	\$388	1%	\$21,500	\$224	1%
55 Other Operating Exp & Serv	\$210,864	\$21,069	10%	\$515,968	\$2,550	0%	\$428,856	\$15,913	4%
56 Capital Outlay	\$1,000		-	\$1,000		-	\$1,000		-
57 Other Outgo				\$9,305	\$126	1%			
Total	\$2,236,820	\$281,293	13%	\$2,784,624	\$250,166	9%	\$2,711,627	\$323,470	12%
Total	\$4,675	\$198,175	4239%	\$30,703	\$148,821	485%	\$73,210	\$156,854	214%

Fund 16 Center for Economic Mobility

Fiscal Year	2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
4 Revenues						
48 Revenues	(\$319,328)		-	(\$173,262)	(\$20,032)	12%
Total	(\$319,328)		-	(\$173,262)	(\$20,032)	12%
5 Expenses						
55 Other Operating Exp & Serv	\$310,149		-	\$173,262		-
57 Other Outgo	\$9,179		-			
Total	\$319,328		-	\$173,262		-
Total			-		(\$20,032)	-

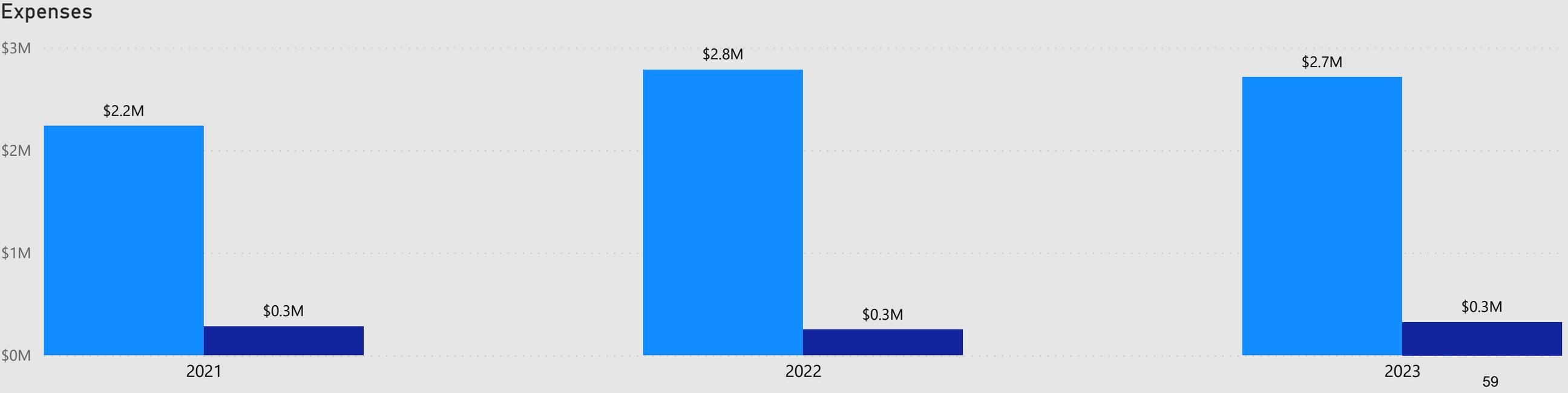
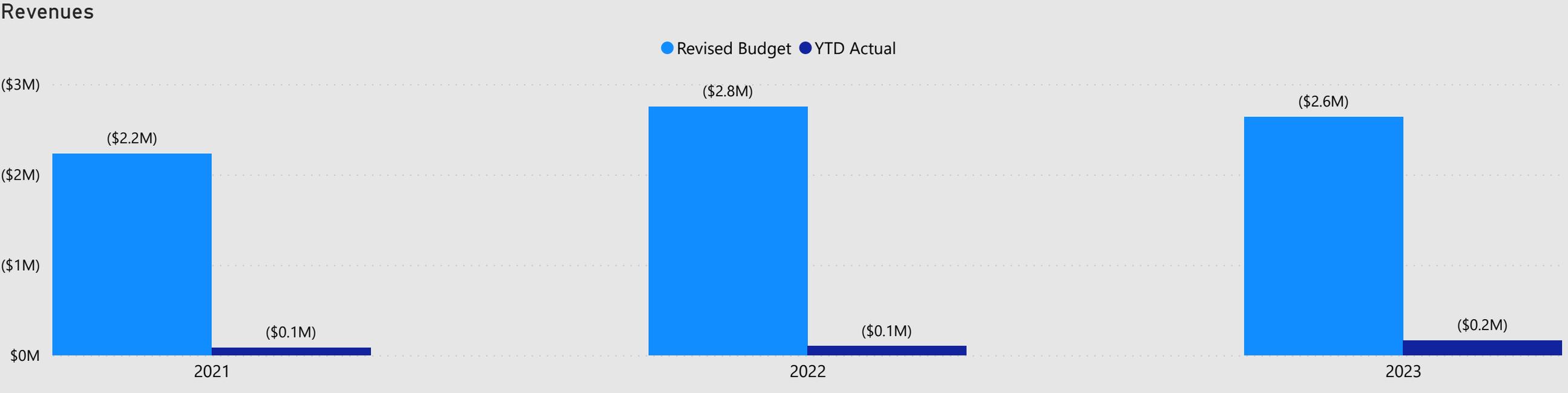
Fund 16 Center for Economic Mobility

Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
2 Evergreen Valley College									
4 Revenues									
48 Revenues	(\$43,000)		-						
Total	(\$43,000)		-						
5 Expenses									
51 Academic Salaries	\$3,000		-			-	\$4,095		-
53 Employee Benefits	\$1,080		-			-	\$965		-
54 Supplies and Materials	\$5,675		-	\$9,295		-			
55 Other Operating Exp & Serv	\$37,920	\$7,000	18%	\$32,875		-	\$82,650		-
57 Other Outgo				\$126	\$126	100%			
Total	\$47,675	\$7,000	15%	\$42,295	\$126	0%	\$87,710		-
Total	\$4,675	\$7,000	150%	\$42,295	\$126	0%	\$87,710		-

Fund 16 Center for Economic Mobility

Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 CEM									
3 Fund Balances									
39 Fund Equity			-			-			-
Total			-			-			-
4 Revenues									
48 Revenues	(\$2,189,145)	(\$83,118)	4%	(\$2,434,593)	(\$101,345)	4%	(\$2,465,155)	(\$146,584)	6%
Total	(\$2,189,145)	(\$83,118)	4%	(\$2,434,593)	(\$101,345)	4%	(\$2,465,155)	(\$146,584)	6%
5 Expenses									
51 Academic Salaries	\$281,216	\$53,509	19%	\$306,341	\$32,660	11%	\$315,099	\$51,695	16%
52 Classified Salaries	\$991,726	\$122,315	12%	\$1,121,185	\$141,553	13%	\$1,134,889	\$170,067	15%
53 Employee Benefits	\$720,759	\$84,399	12%	\$800,031	\$72,890	9%	\$805,223	\$85,572	11%
54 Supplies and Materials	\$21,500		-	\$21,500	\$388	2%	\$21,500	\$224	1%
55 Other Operating Exp & Serv	\$172,944	\$14,069	8%	\$172,944	\$2,550	1%	\$172,944	\$15,913	9%
56 Capital Outlay	\$1,000		-	\$1,000		-	\$1,000		-
Total	\$2,189,145	\$274,293	13%	\$2,423,001	\$250,041	10%	\$2,450,655	\$323,470	13%
Total		\$191,175	-	(\$11,592)	\$148,696	-	(\$14,500)	\$176,886	-

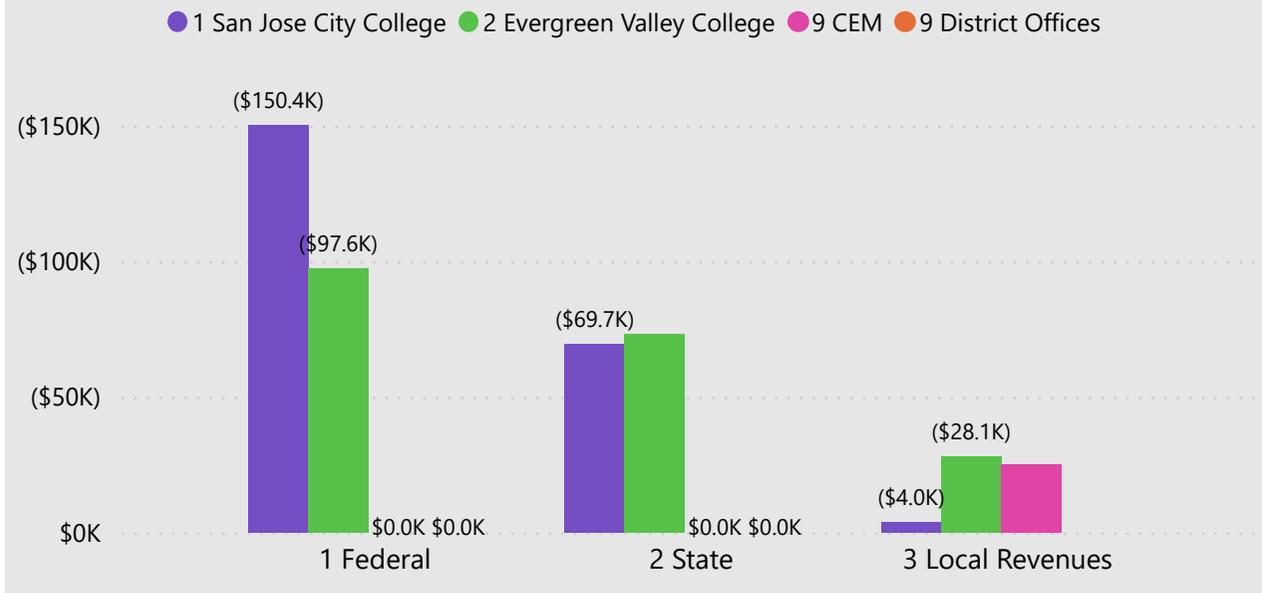
Fund 16 Center for Economic Mobility



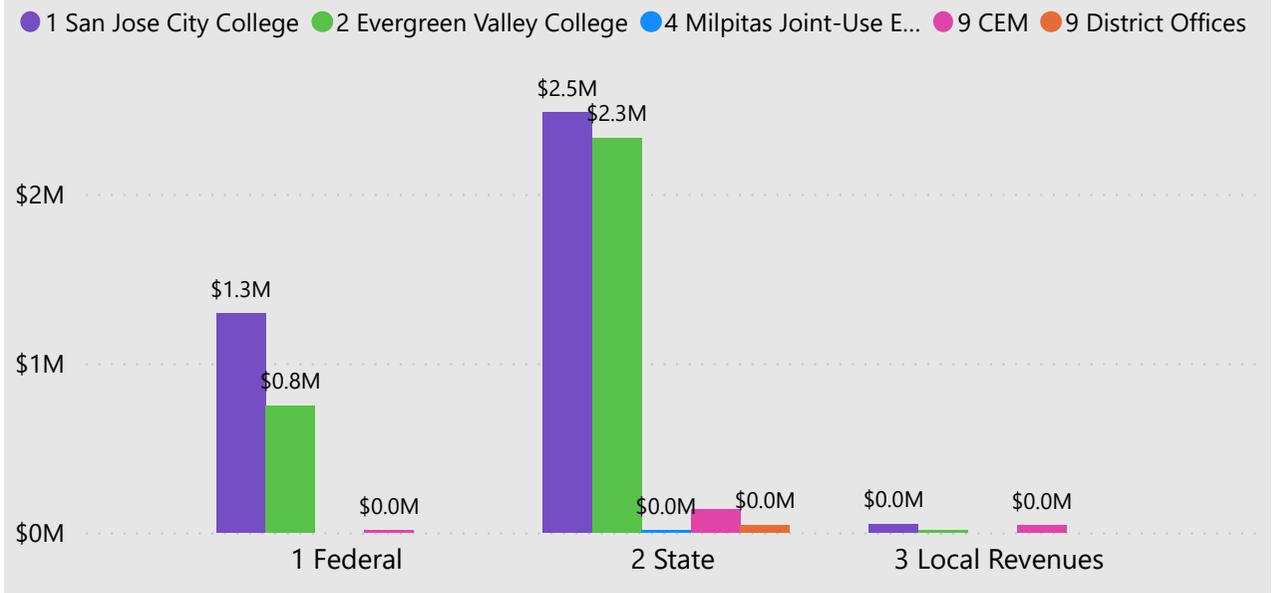
Fund 17 Grants & Categoricals - Total

Location Group	1 San Jose City College			2 Evergreen Valley College			4 Milpitas Joint-Use Ed. Ctr			9 CEM			9 District Offices		
Object Group	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget
4 Revenues															
1 Federal	(\$9,430,126)	(\$150,366)	2%	(\$17,233,686)	(\$97,620)	1%				(\$501,985)		-			-
2 State	(\$19,210,247)	(\$69,676)	0%	(\$20,974,324)	(\$73,206)	0%				(\$796,508)		-	(\$4,402,695)		-
3 Local Revenues	(\$177,462)	(\$4,000)	2%	(\$147,732)	(\$28,080)	19%				(\$300,100)	(\$25,000)	8%			
Total	(\$28,817,834)	(\$224,042)	1%	(\$38,355,742)	(\$198,906)	1%				(\$1,598,593)	(\$25,000)	2%	(\$4,402,695)		-
5 Expenses															
1 Federal	\$9,446,535	\$1,294,218	14%	\$17,233,686	\$752,457	4%				\$501,985	\$5,000	1%			-
2 State	\$19,210,247	\$2,481,775	13%	\$20,974,324	\$2,331,706	11%	\$3,136	-		\$796,508	\$138,023	17%	\$4,402,695	\$45,907	1%
3 Local Revenues	\$161,053	\$49,344	31%	\$147,732	\$6,337	4%				\$300,100	\$41,644	14%			
Total	\$28,817,834	\$3,825,337	13%	\$38,355,742	\$3,090,500	8%	\$3,136	-	\$1,598,593	\$184,667	\$184,667	12%	\$4,402,695	\$45,907	1%
Total		\$3,601,296	-	(\$0)	\$2,891,594	-	\$3,136	-		\$159,667	\$159,667	-		\$45,907	-

Revenues



Expenses



Fund 17 Grand & Categorials - Federal

Location Group	1 San Jose City College			2 Evergreen Valley College			9 CEM			9 District Offices		
Object Group	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget
5 Expenses												
10201 Federal Work Study	\$380,875	\$46,987	12%	\$335,593	\$47,496	14%						
10302 Trio - Upward Bound				\$828,064	\$123,160	15%						
10303 Trio - Talent Search				\$526,545	\$150,091	29%						
10401 VTEA Title I-C	\$202,194	\$16,177	8%	\$241,214	\$41,747	17%						
10504 CARES ACT HigherEd Emgy Rlf		\$3,135	-	\$214,711	\$28,345	13%						
10505 CARES ACT HigherEd Emgy RlfMSI				\$7,313		-						
10506 CRRSAA HEERF II	\$2,527,267	\$75,093	3%	\$4,090,946	\$299,560	7%						-
10507 CRRSAA HEERF II MSI	\$351,813		-	\$653,209		-						
10508 ARPA HEERF III	\$4,035,796	\$1,000,000	25%	\$8,126,209		-						
10509 ARPA HEERF III MSI	\$601,350		-	\$947,170		-						
10721 Title V: GANAS - Y1	\$153,452	\$13,288	9%									
10722 Title V: GANAS - Y2	\$446,157	\$112,163	25%									
10723 Title V: GANAS - Y3	\$446,011		-									
10731 MESA SJSU 21-22 Y1	\$209,436	\$12,441	6%									
10732 MESA SJSU 22-23 Y2	\$24,312		-									
10801 Veteran's Administration	\$17,992	\$913	5%	\$6,597		-						
10901 NSF INCLUDES Alliance Yr 1								\$47,175				-
10902 NSF INCLUDES Alliance Yr 2								\$226,173				-
10903 NSF INCLUDES Alliance Yr 3				\$10,641	\$10,641	100%		\$119,094				-
10911 NSF-Integrated Teacher Pathway	\$5,999	\$1,191	20%									
10921 NSF-SRI Project GOALS YR1								\$14,707				-
10922 NSF-SRI Project GOALS YR2				\$41,784	\$1,500	4%		\$94,836	\$5,000			5%
10931 NSF-NextFlex				\$107,985	\$13,056	12%						
10935 NSF S-STEM Biology				\$749,844	\$11,221	1%						
11101 TANF	\$43,881	\$12,584	29%	\$42,536	\$694	2%						
11208 YESS-ILP				\$22,500	\$3,628	16%						
11301 CalFresh (CSU Chico)				\$280,825	\$21,319	8%						
Total	\$9,446,535	\$1,293,973	14%	\$17,233,686	\$752,457	4%		\$501,985	\$5,000	1%		-

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

Location Group	1 San Jose City College			2 Evergreen Valley College			9 District Offices		
Object Group	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget
5 Expenses									
20201 EOP&S	\$1,592,155	\$266,869	17%	\$1,320,020	\$230,074	17%			
20301 DSP/Student Accessibility	\$1,293,754	\$155,324	12%	\$784,268	\$132,502	17%			
20305 LGBTQ+	\$69,905		-	\$69,905		-			
20400 Student Equity & Achievement	\$3,070,067	\$563,706	18%	\$3,109,421	\$631,104	20%	\$153,707		-
20401 Student Success & Support Prog					(\$176)	-			
20402 Student Equity					\$473	-			
20403 Hunger Free Campus Support				\$22,808		-			
20404 Innovation in Higher Education					(\$102)	-			
20408 Veteran Resource Center (SSSP)	\$109,250	\$5,576	5%	\$101,890	\$14,479	14%			
20409 Dream Resource Liaison	\$108,211		-	\$160,693	\$900	1%			
20421 Basic Needs Centers	\$355,563	\$35,356	10%	\$487,580	\$26,171	5%			
20422 Student Food House Spt-BasicNd	\$214,919	\$4,050	2%	\$430,863		-			
20702 IEPI Innovation&Effectiveness	\$137,520	\$37,125	27%	\$139,661	\$1,245	1%			
20711 Umoja Community Edu Foundation				\$88		-			
20801 State Apport-Apprentices	\$226,109	\$6,666	3%						
20811 CA Apprenticeship Initiative	\$141,668	\$24,232	17%						
20812 CA Apprentice Init-Googl Elmwd	\$266,950		-						
20814 CAI - Hgh Rd Training Prtnrshp				\$71,334	\$68,590	96%			
21001 County Excess Costs Serv-CALWORKS	\$212,000	\$25,268	12%	\$145,000	\$17,526	12%			
21201 CALWORKS	\$305,639	\$48,372	16%	\$368,747	\$30,915	8%			
21301 Financial Aid Administration	\$331,596	\$82,105	25%	\$437,008	\$89,004	20%			
21302 Financial Aid Technology	\$37,412		-	\$53,846		-	\$36,486	\$13,274	36%
21401 Block Grant - Instr. Support	\$1,046,375	\$24,638	2%	\$794,460		-			
21503 Block Grant - Phys Plant 18-19						-			
21504 Block Grant - Phys Plant 19-20				\$14,929	\$12,170	82%			-
21506 Block Grant - Phys Plant 21-22	\$1,031,048	\$46,409	5%	\$1,371,557	\$6,046	0%	\$806,698	\$22,000	3%
21507 Block Grant - Phys Plant 22-23							\$1,941,634		-
21610 COVID19 Rspns Blk Grnt Prop98					\$6,206	-			

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

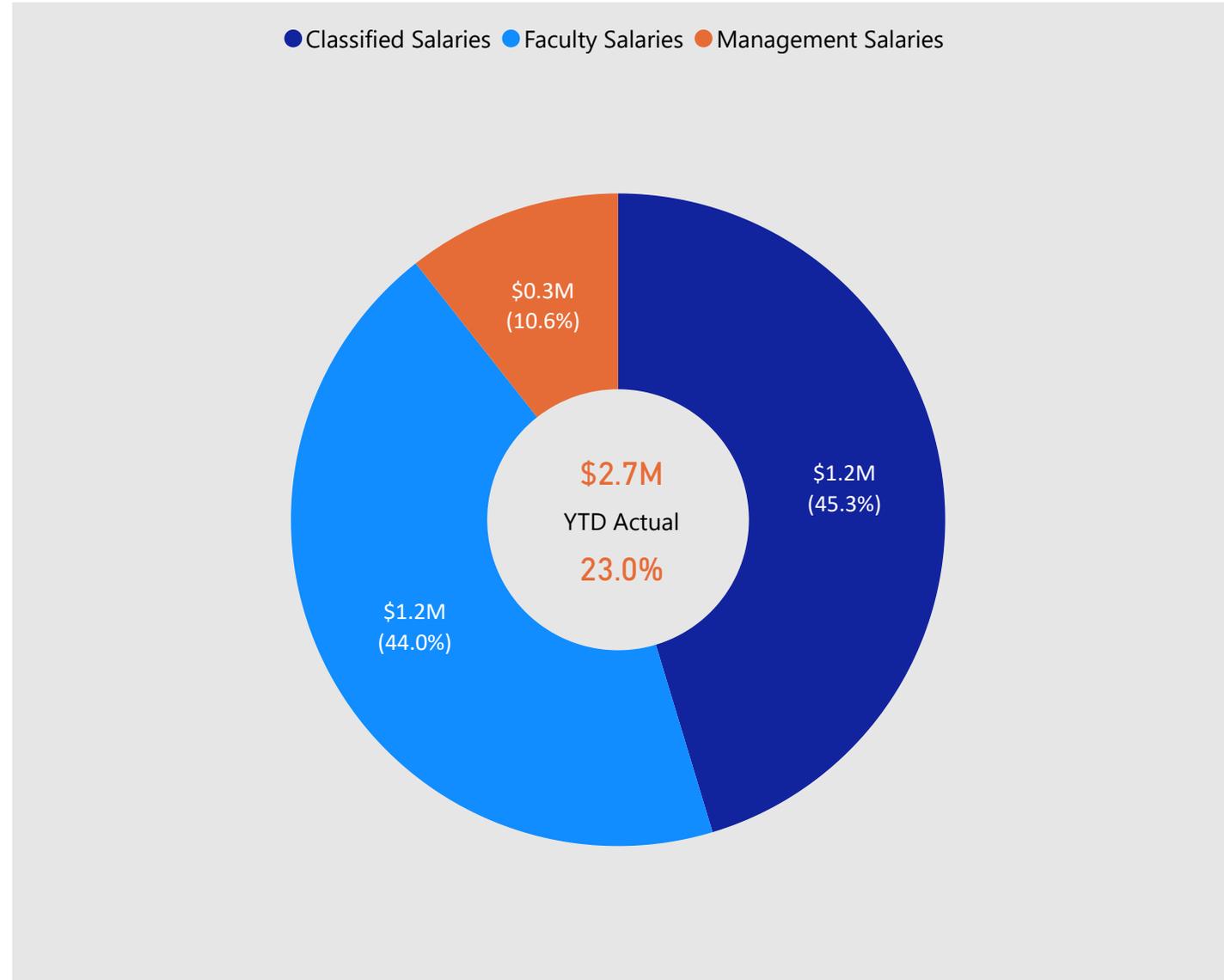
Location Group	1 San Jose City College			2 Evergreen Valley College			4 Milpitas Joint-Use Ed. Ctr			9 CEM			9 District Offices		
Object Group	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget
5 Expenses															
22004 Guided Pathways Allocation	\$294,251	\$24,915	8%	\$434,301	\$6,286	1%									
22005 Student Succ Completion Grant	\$1,112,696		-	\$2,542,577	\$445,190	18%									
22009 Immed Action-CalFresh Outreach				\$5,930		-									
22010 Immed Action-Retention/Outreac	\$693,753	\$48,609	7%	\$1,024,580	\$83,311	8%									
22301 CARE	\$96,164	\$1,500	2%	\$188,141		-									
22303 CCAP Instr Mat Dual Enroll	\$23,578	\$9,000	38%												
22500 Lottery	\$698,663	\$36,709	5%	\$1,504,282	\$56,398	4%		\$3,136	-						
22507 Library Services Platform													\$13,196		-
22591 Classified Prof Devlp													\$62,664		-
22593 Cultural Competent Faculty PD	\$50,435		-	\$50,435		-									
22596 EEO Best Practices													\$208,333		-
22597 Equal Employment Opportunity													\$179,978	\$10,633	6%
25600 Nursing Faculty and Recruitmen				\$217,370	\$34,210	16%									
25619 Adult Education Block Grant	\$405,050	\$47,891	12%	\$304,938	\$44,546	15%				\$796,508	\$138,023	17%			
25702 California College Promise	\$725,193	\$57,252	8%	\$869,776	\$63,743	7%									
26202 Strong Workforce Local - Yr2	\$1,457,777	\$172,568	12%	\$1,053,077	\$125,353	12%									
26203 Strong Workforce Local - Yr1	\$1,311,999	\$60,930	5%	\$1,059,764	\$258	0%									
26204 Strong Workforce Regional -Yr1	\$605,867	\$24,779	4%	\$664,351		-									
26205 Strong Workforce Regional -Yr2	\$673,185	\$457,414	68%	\$428,855	\$141,434	33%									
26206 Strong Workforce Regional -Yr3	\$269,922		-												
26207 Strong Workfrc Regional-RJV Y1															
26208 Strong Workfrc Regional-RJV Y2				\$201,358		-									
26220 College Specific Allocation													\$1,000,000		-
26402 Mental Health Support Funds	\$241,575	\$14,284	6%	\$540,493	\$63,851	12%									
Total	\$19,210,247	\$2,481,775	13%	\$20,974,324	\$2,331,706	11%	\$0	\$3,136	-	\$796,508	\$138,023	17%	\$4,402,695	\$45,907	1%

Fund 17 Grants & Categoricals - Local

Location Group	1 San Jose City College			2 Evergreen Valley College			9 CEM		
Object Group	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget
5 Expenses									
31601 United Way Bay Area (UWBA)							\$224,000	\$41,644	19%
31603 CalEITC (UWBA)	\$223		-						
32405 Gene Haas Foundation	\$4,810		-						
32418 SC Cnty Office of ReEntry Svs	\$108,479	\$4,845	4%				\$64,500		-
32804 UC Regents Puente Project	\$1,500		-						
32805 UCSD Space Grant Consortium				\$10,000	\$6,337	63%			
33406 WFI - PG&E							\$11,600		-
33411 CA Press Foundtn - Journalism	\$1,500		-						
33413 Pure Good Fndn Workforce Dev				\$49,013		-			
33507 Dorothy D. Rupe Nursing				\$20,580		-			
33513 YESS - Foster Youth				\$34		-			
33514 Burton Book Fund				\$6,000		-			
34403 San Jose Promise Local -EBAY	\$44,541	\$44,500	100%	\$62,106		-			
Total	\$161,053	\$49,344	31%	\$147,732	\$6,337	4%	\$300,100	\$41,644	14%

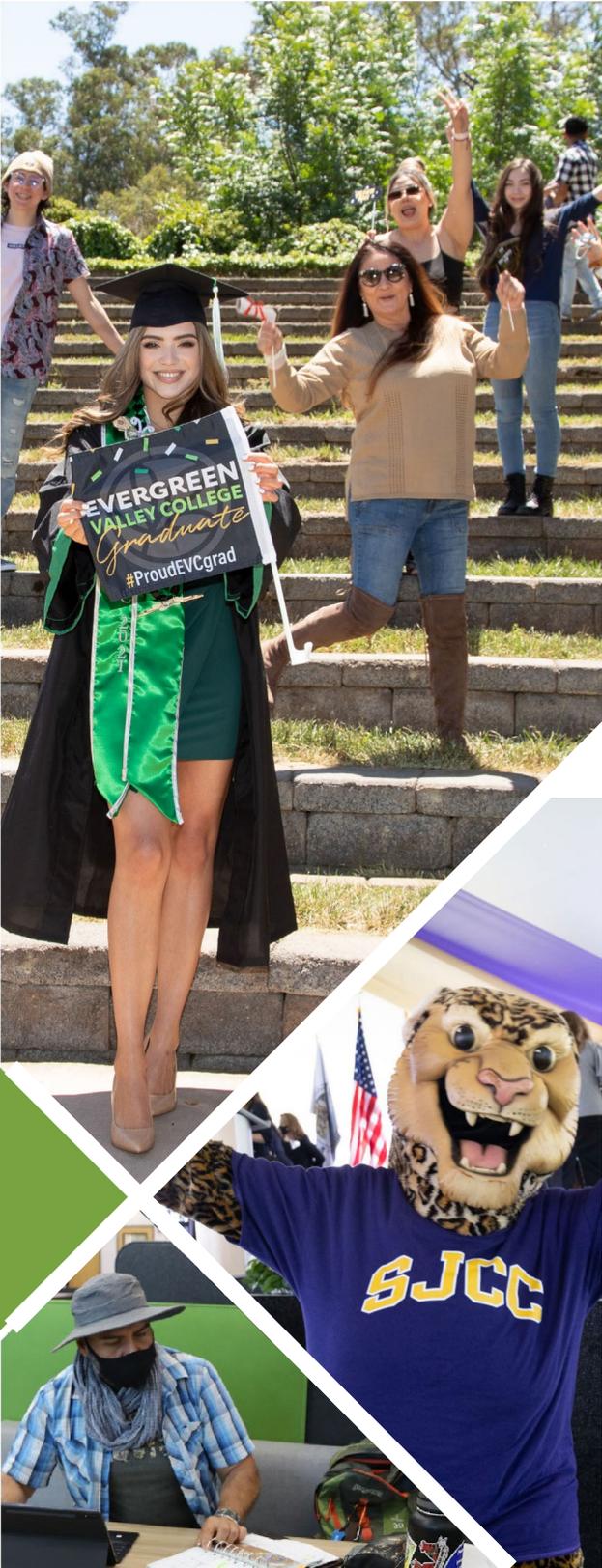
Fund 17 Grants & Categoricals - Salaries

Fiscal Year	2023		
Salaries	Revised Budget	YTD Actual	Actuals/Budget
Classified Salaries			
52110 Reg, Other Than Instruction - Un	\$5,007,040	\$948,122	19%
52111 Regular, Professional Growth		\$2,261	-
52210 Instructional Aide -Classified	\$267,098	\$25,510	10%
52310 Hrly, Other Than Instruction	\$538,546	\$136,037	25%
52320 Student Assistants (Non-Inst)	\$538,772	\$104,615	19%
52350 Substitutes	\$38,296		-
52351 Overtime	\$24,524	\$11,014	45%
52410 Hrly, Instructional Aide		\$12,368	-
52420 Hrly, Instructional Tutors	\$19,920	\$3,212	16%
Total	\$6,434,196	\$1,243,138	19%
Faculty Salaries			
51111 Regular Classroom - Unit	\$109,142	\$10,914	10%
51211 Other Contract Salaries - Unit	\$2,699,599	\$593,874	22%
51310 Hourly Instr - Day	\$70,873	\$19,121	27%
51400 Hrly Cert Sal-Non Teach	\$1,161,056	\$583,974	50%
Total	\$4,040,670	\$1,207,883	30%
Management Salaries			
51220 Mgmt Contract Salaries	\$241,936	\$84,425	35%
52120 Classified Managers Non Instru	\$1,030,290	\$160,882	16%
52130 Classified Supervisors Non Ins	\$183,408	\$45,784	25%
Total	\$1,455,634	\$291,091	20%
Total	\$11,930,500	\$2,742,113	23%



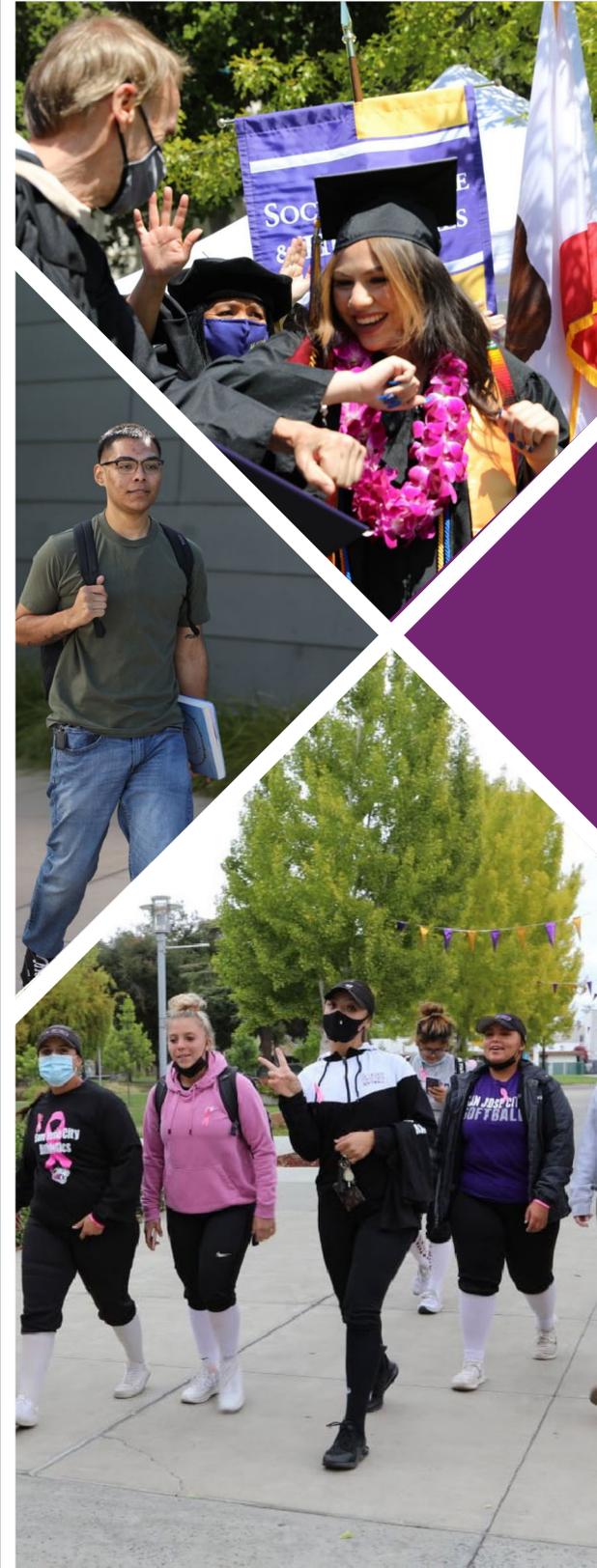
Fund 18 Health Fees

Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College									
48 Revenues	(\$300,483)	(\$113,417)	38%	(\$350,483)	(\$105,224)	30%	(\$582,183)	(\$96,278)	17%
51 Academic Salaries	\$217,344	\$37,132	17%	\$197,135	\$33,493	17%	\$144,709	\$52,778	36%
52 Classified Salaries	\$116,285	\$18,415	16%	\$121,443	\$17,988	15%	\$127,579	\$20,894	16%
53 Employee Benefits	\$101,062	\$17,728	18%	\$112,987	\$18,851	17%	\$92,180	\$22,193	24%
54 Supplies and Materials	\$18,000	\$1,089	6%	\$10,054	\$946	9%	\$47,800	\$362	1%
55 Other Operating Exp & Serv	\$21,415	\$25	0%	\$12,487	-	-	\$3,000	-	-
Total	\$173,623	(\$39,027)	-	\$103,623	(\$33,946)	-	(\$166,915)	(\$51)	0%
2 Evergreen Valley College									
48 Revenues	(\$333,636)	(\$128,562)	39%	(\$333,636)	(\$112,922)	34%	(\$333,636)	(\$90,967)	27%
51 Academic Salaries	\$152,739	\$28,310	19%	\$160,638	\$31,420	20%	\$163,978	\$32,938	20%
52 Classified Salaries	\$86,477	\$17,806	21%	\$91,878	\$19,240	21%	\$93,582	\$19,009	20%
53 Employee Benefits	\$90,500	\$18,632	21%	\$88,618	\$18,309	21%	\$94,742	\$19,982	21%
54 Supplies and Materials	\$7,618	(\$1,321)	-	\$12,000	-	-	\$7,823	\$289	4%
55 Other Operating Exp & Serv	\$35,073	\$13	0%	\$56,554	-	-	\$378,886	\$240	0%
56 Capital Outlay	\$5,000	-	-	-	\$1,911	-	-	-	-
57 Other Outgo	\$3,613	-	-	-	-	-	-	-	-
Total	\$47,384	(\$65,122)	-	\$76,052	(\$42,041)	-	\$405,375	(\$18,509)	-
Total	\$221,007	(\$104,149)	-	\$179,675	(\$75,987)	-	\$238,460	(\$18,560)	-



SAN JOSÉ · EVERGREEN
Community College District

CAPITAL/ BOND PROJECT FUNDS



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

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

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

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

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

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

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

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

Fund 47 is the main bond fund the District is using for current bond projects in FY2021-2022 and FY2022-2023, and its expenditures are estimated to increase significantly in the coming years

Fund 36 Capital Outlay

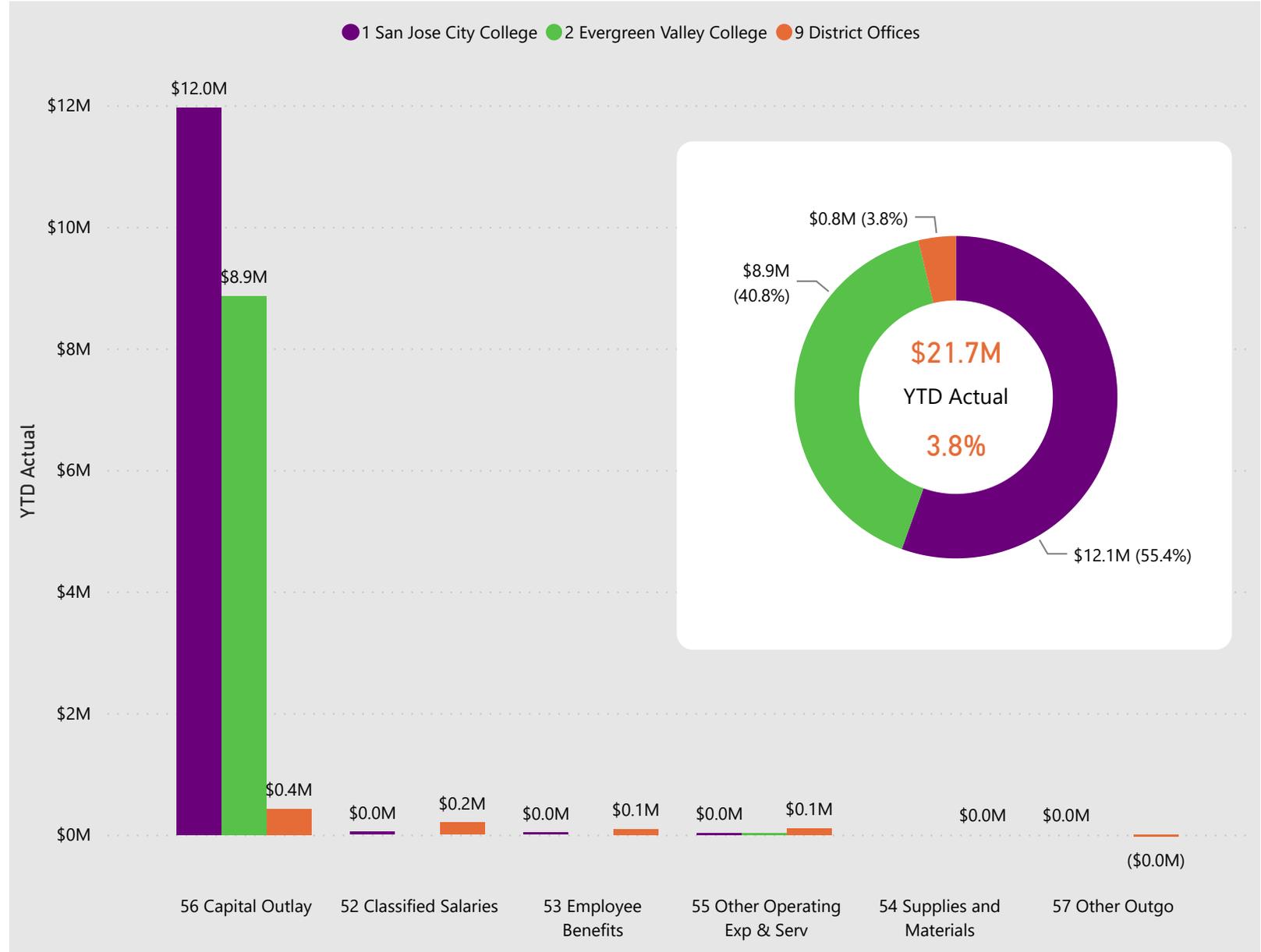
Fiscal Year	2021			2022			2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues									
00000 User Unspecified	(\$109,000)	(\$8,780)	8%	(\$122,000)	(\$5,230)	4%	(\$70,000)	(\$6,407)	9%
35401 Redevelopment Agency Pass-Thru	(\$3,140,550)		-	(\$3,157,350)		-	(\$3,609,640)		-
Total	(\$3,249,550)	(\$8,780)	0%	(\$3,279,350)	(\$5,230)	0%	(\$3,679,640)	(\$6,407)	0%
5 Expenses									
00000 User Unspecified	\$1,395,000		-	\$1,547,000		-	\$1,495,000	\$14,265	1%
34702 Parking Infrastructure	\$36,430	\$36,430	100%	\$36,430	\$36,452	100%	\$36,430	\$36,430	100%
39994 Non-Bond Admin Overhead	\$153,311	\$34,421	22%	\$425,194	\$7,132	2%	\$435,800	\$7,772	2%
62501 SJCC Campus Modernization	\$300,000		-	\$300,000		-	\$300,000		-
62506 DO Renovation	\$350,000		-			-			-
62514 EVC Campus Modern-General	\$300,000		-	\$300,000		-	\$300,000		-
62535 DW Scheduled Maintenance	\$463,570	\$20,433	4%	\$445,000	\$6,480	1%	\$445,000	\$66,765	15%
62536 Maintenance					\$5,500	-			
62565 EVC Surplus Land Development	\$430,000	\$30,617	7%	\$300,000	\$23,088	8%	\$300,000	\$5,639	2%
62599 Downtown SJ Beautification	\$15,000		-	\$15,000		-	\$15,000		-
96021 Emergency Preparedness	\$325,000	\$123,160	38%	\$125,000	\$74,455	60%	\$125,000	\$35,518	28%
96022 Community Outreach Activities						-			
Total	\$3,768,311	\$245,062	7%	\$3,493,624	\$153,107	4%	\$3,452,230	\$166,388	5%
Total	\$518,761	\$236,282	46%	\$214,274	\$147,877	69%	(\$227,410)	\$159,981	-

Measure G-2010

Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College									
31313 Small Cap Repairs - Fac Upgrds	\$5,468,543		-	\$5,468,543		-	\$5,468,543		-
31705 IT and Tech Equipment - SJCC	\$5,468,543		-	\$5,468,543		-	\$5,468,543		-
Total	\$10,937,086		-	\$10,937,086		-	\$10,937,086		-
2 Evergreen Valley College									
32318 Small Cap Repairs - Fac Upgrds	\$5,468,541		-	\$5,468,541		-	\$5,468,541		-
32705 IT & Tech Equipment - EVC	\$5,468,541		-	\$5,468,541		-	\$5,468,541		-
Total	\$10,937,082		-	\$10,937,082		-	\$10,937,082		-
9 District Offices									
39302 Demo Old Dist Office/Academy			-			-			-
39999 Election/Legal/EIR/DO Labor	\$28,785		-	\$28,785		-	\$20,548	(\$4,219)	-
Total	\$28,785		-	\$28,785		-	\$20,548	(\$4,219)	-
Total	\$21,902,953		-	\$21,902,953		-	\$21,894,716	(\$4,219)	-

Measure X 2016 Total

Fiscal Year	2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College			
52 Classified Salaries	\$200,012	\$49,996	25%
53 Employee Benefits	\$144,638	\$37,402	26%
55 Other Operating Exp & Serv		\$2,912	-
56 Capital Outlay		\$11,965,014	-
57 Other Outgo	\$244,642,594		-
Total	\$244,987,244	\$12,055,324	5%
2 Evergreen Valley College			
55 Other Operating Exp & Serv		\$6,260	-
56 Capital Outlay		\$8,863,746	-
57 Other Outgo	\$220,318,125		-
Total	\$220,318,125	\$8,870,006	4%
9 District Offices			
52 Classified Salaries	\$1,395,958	\$198,259	14%
53 Employee Benefits	\$881,660	\$93,871	11%
54 Supplies and Materials			-
55 Other Operating Exp & Serv		\$108,442	-
56 Capital Outlay		\$422,131	-
57 Other Outgo	\$100,908,524	(\$6,012)	-
Total	\$103,186,142	\$816,690	1%
Total	\$568,491,511	\$21,742,020	4%



Measure X 2016 - San Jose City College

Fiscal Year	2023		
Project	Revised Budget	YTD Actual	Actuals/Budget
31114 Demo Locker Rms, Aux, Site Imp	\$2,000		-
31122 Group II Equipment	\$698,440	\$46,994	7%
31129 New Maint & Ops & Emrgcy Cntr	\$4,903,054	\$218,364	4%
31130 Theater Improvements	\$3,523,613	\$193,098	5%
31132 Career Education Complex	\$154,359,313	\$9,141,325	6%
31133 New Swing Space Project	\$583,828	\$2,815	0%
31135 Science Bldg Mechanical Upgrd	\$865		-
31150 ADA Improvements	\$477,492		-
31155 Entrance Door Replacement			-
31156 Student Svcs & Drop-in Center			-
31157 Campus Lighting Upgrades			-
31161 Child Dvlpmnt Center-Phase I	\$4,149,679		-
31162 Student Center Improvements	\$3,222,241		-
31163 Softball Field Renovation			-
31164 Campus HVAC Phase II			-
31165 Jaguar Multicultural Center	\$16,449,919		-
31166 Track & Field Renovation	\$4,474,826	\$1,769,965	40%
31167 Central Plant Renovation	\$16,298,113	\$452,689	3%
31169 SJCC CEQA Compliance Consult			-
31170 SJCC Elevator Mondernization	\$5,854,765	\$9,521	0%
31171 Central Plant Boiler Replaceme	\$711,453	\$21,792	3%
31199 Campus Contingency - SJCC	\$19,587,668		-
31304 Small Capital Repairs	\$2,045,284		-
31309 SJCC Vehicles	\$74,013		-
31310 Access, Alarms, Monitoring Sys	\$5,028,910	\$61,841	1%
31324 Restroom Fixtures & Plumbing	\$23,244	\$9,579	41%
31338 AV Systems Improvements Ph II			-
31702 IT Infrastructure Improvements	\$1,541,893		-
31703 Technology Upgrades	\$976,627	\$127,342	13%
Total	\$244,987,244	\$12,055,324	5%

Measure X 2016 - Evergreen Valley College

Fiscal Year	2023		
Project	Revised Budget	YTD Actual	Actuals/Budget
32132 Student Services Center	\$85,130,780	\$6,826,580	8%
32134 Language Arts Building	\$29,920,385	\$2,432,565	8%
32138 Kinesiology, PE & Aquatics	\$181,668		-
32146 MS3 Exterior Stair Lighting			-
32150 ADA Improvements	\$198,690		-
32151 Campus Environmental Control			-
32153 Sequoia Upgrades/Nursing Add	\$35,499,867	\$66,927	0%
32155 Cedro Renovation&W.Campus ADA	\$176,636	\$945	1%
32156 General Education Building	\$48,444,544	\$4,824	0%
32157 Student Activities Center	\$742,598		-
32159 Campus Way Finding/Ground Ligh	\$379,264	\$700	0%
32161 North Fire Lane/ADA	\$493,930	\$5,326	1%
32163 Campus-wide Building Signage			-
32164 EVC CEQA Compliance Consulting			-
32165 Math,Sci,Social Sci Canopy	\$182,997		-
32166 Entry Road and Parking Lot	\$2,466,413	(\$579,791)	-
32167 Campus-wide FFE	\$154,841		-
32168 Campus-wide Signage MasterPlan	\$1,284,289	\$96,918	8%
32169 EVC-Central Plant Renovation	\$250,000	\$12,159	5%
32299 Campus Contingency - EVC	\$11,506,836		-
32307 Small Capital Repairs	\$262,381	\$2,855	1%
32602 Group II Equipment	\$143,710		-
32702 IT Infrastructure Improvements	\$2,750,029		-
32703 Technology Upgrades	\$148,268		-
Total	\$220,318,125	\$8,870,006	4%

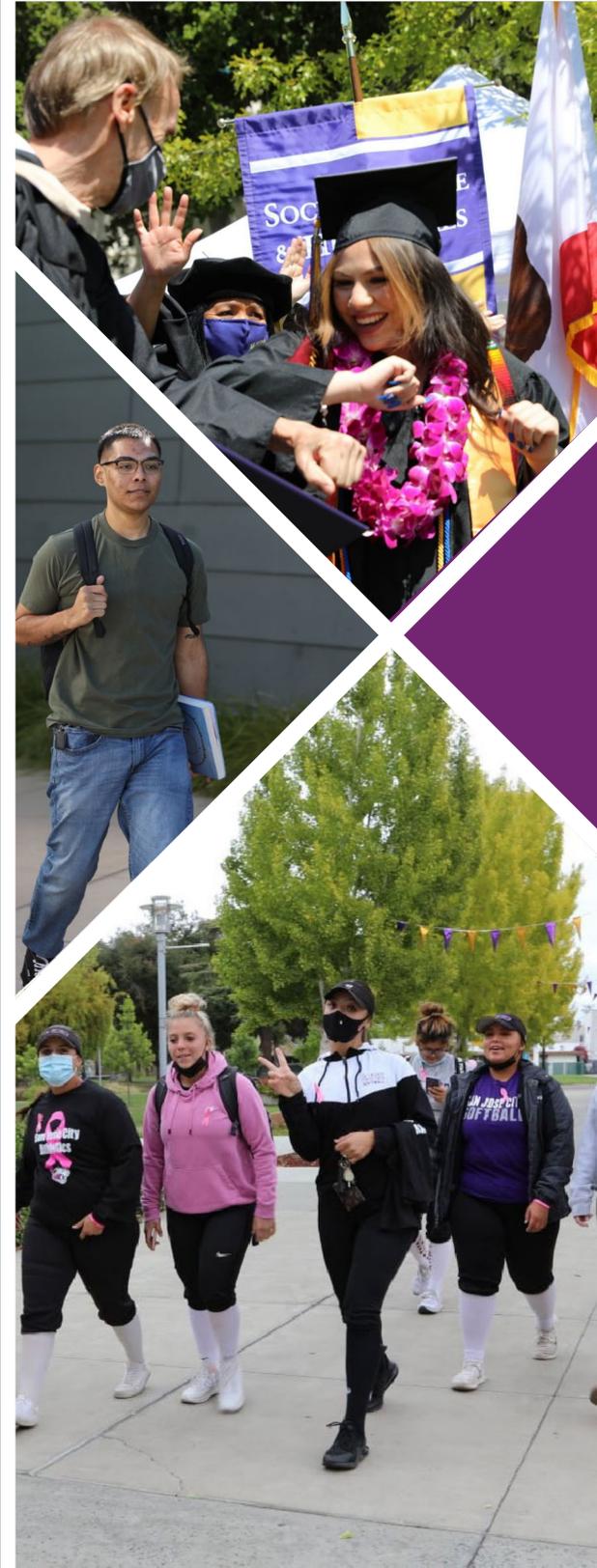
Measure X 2016 - District Offices

Fiscal Year	2023		
Project	Revised Budget	YTD Actual	Actuals/Budget
39301 New District Services Building	\$3,084,060	\$231,934	8%
39303 District Services Furn & Equip	\$454,692		-
39307 Vehicle Replacement	\$970,445		-
39313 ADA Transition Plan Assessment	\$447,164	\$16,331	4%
39314 DO Elevator Upgrade	\$188,491		-
39315 District Wide Elevator Assessm	(\$0)		-
39399 District/DW Contingency	\$9,791,017		-
39625 Ground Lease Debt Relief	\$6,508,017	\$101,710	2%
39629 District WH&Operations Facilit	\$500,000	\$19,428	4%
39630 East San Jose Expansion	\$5,000,000		-
39699 Program Contingency	\$11,600,000		-
39706 Technology/Security	\$49,561,804	\$9,932	0%
39707 DS Printing & Digital Imaging	\$183,557		-
39708 DS Computer Replacement	\$6,271		-
39709 DS Network Storage/Servers	\$750,000		-
39710 DS Network Monitoring Appl's	\$50,000		-
39711 Security Assess&Dsgn Consult	\$24,533		-
39712 DW Security-Key Sys Upgrade	\$398,225		-
39713 DW Building Managment Sys	\$521,396		-
39714 Data Center Acquisition & Impl	\$505,364		-
39905 Management and Related Costs	\$5,252,450	\$150,759	3%
39999 Election/Legal/EIR/DO Labor	\$7,388,656	\$286,596	4%
Total	\$103,186,142	\$816,690	1%



SAN JOSÉ · EVERGREEN
Community College District

SPECIAL REVENUE FUNDS



Child Development Fund 33

The Child Development Fund represents the operation of the San José City College's Child Development Center which was closed beginning FY2011-2012. The Child Development Fund was augmented by the Unrestricted General Fund 10 to support operations in FY2010-2011 by \$211,902. Beginning in FY 2012-2013, revenues and expenditures primarily represented a pass-through to a third party to continue to provide services after the center's closure. The program was suspended in FY2016-2017 pending SJCC's ability to partner with a third party or to reestablish a center on campus to provide these crucial services. Due to COVID-19, SJCC does not anticipate opening in FY2022-2023 in midst of the pandemic.

Cafeteria Fund 70

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

East San Jose Fund 19

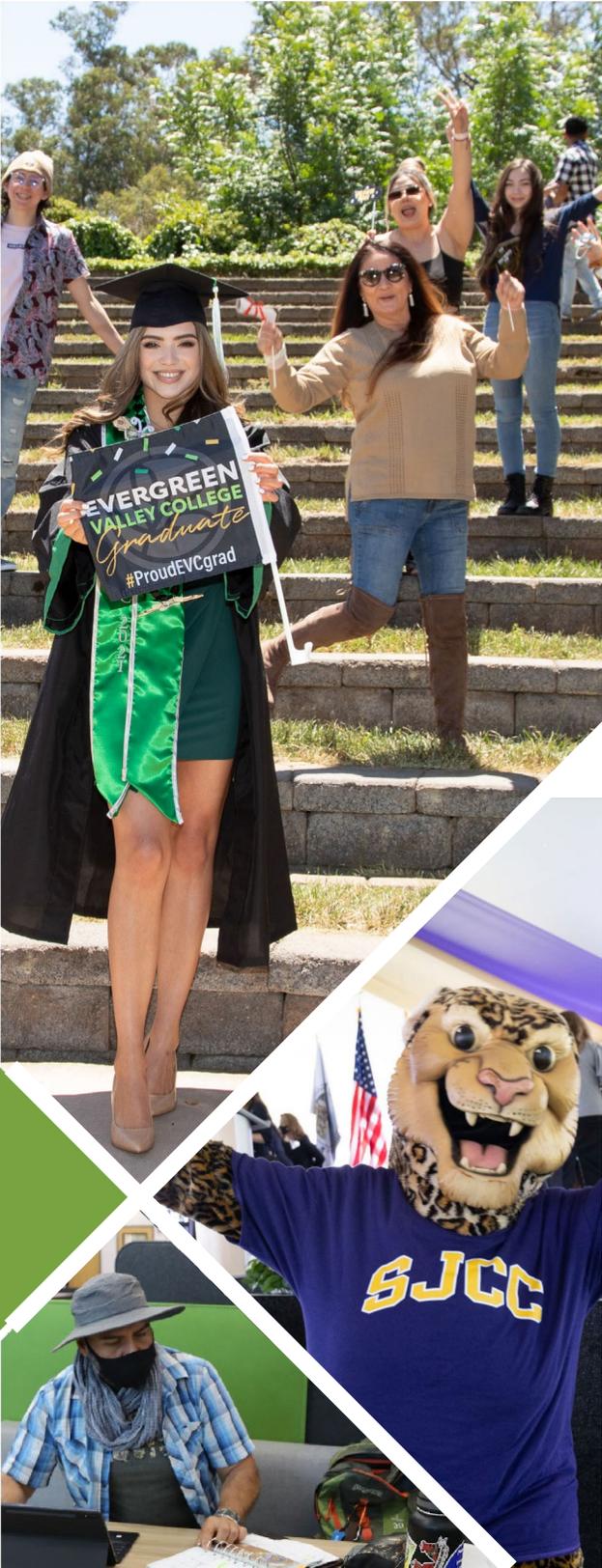
Used to account for monies held for expenses for the implementation of the East San Jose Expansion plan approved by the Board of Trustees on July 12, 2022.

Fund 33 Child Development Fund

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

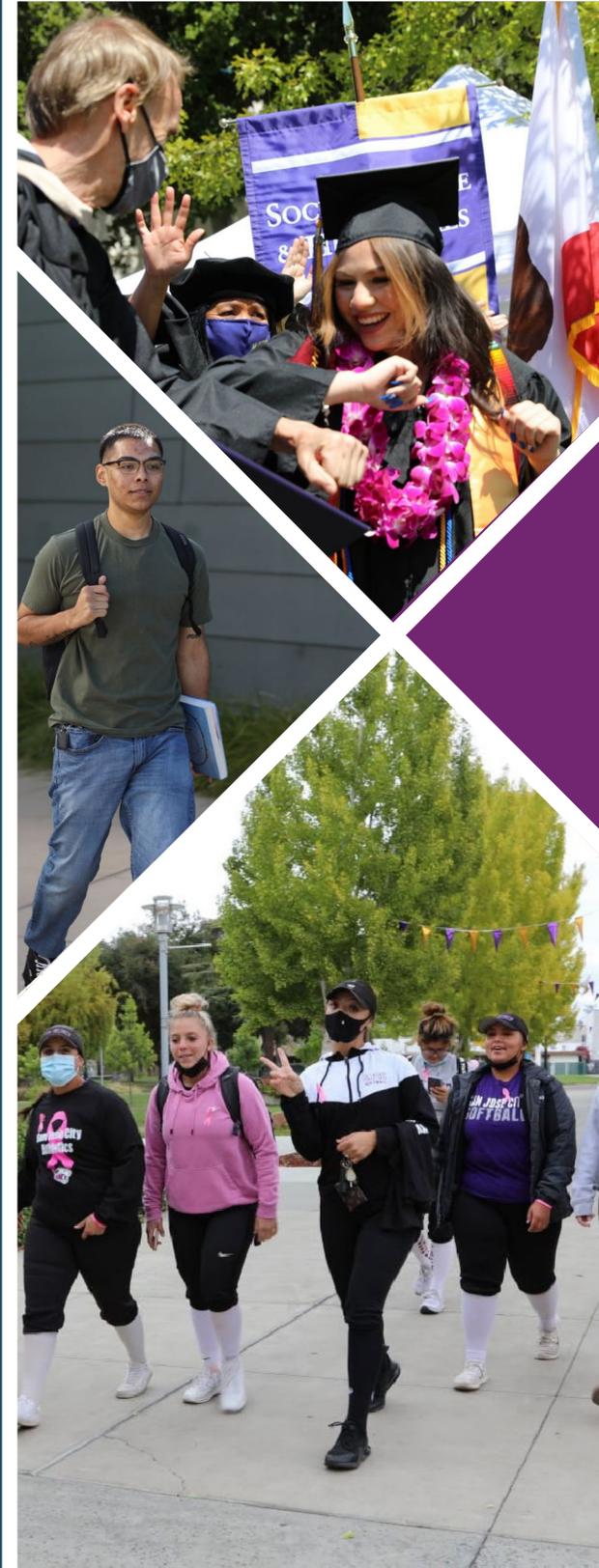
Fund 70 Cafeteria

Fiscal Year	2021			2022			2023		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues									
9 District Offices									
48 Revenues	(\$70,147)		-	(\$71,241)		-	(\$70,133)	(\$357)	1%
Total	(\$70,147)		-	(\$71,241)		-	(\$70,133)	(\$357)	1%
5 Expenses									
1 San Jose City College									
52 Classified Salaries	\$17,580	\$4,460	25%	\$14,698	\$352	2%	\$15,793	\$3,850	24%
53 Employee Benefits	\$14,077	\$3,501	25%	\$13,958	\$148	1%	\$8,985	\$2,192	24%
2 Evergreen Valley College									
52 Classified Salaries	\$18,325	\$6,413	35%	\$21,055	\$6,927	33%	\$22,778	\$7,824	34%
53 Employee Benefits	\$12,665	\$4,364	34%	\$14,030	\$4,730	34%	\$15,340	\$5,226	34%
9 District Offices									
54 Supplies and Materials	\$2,500		-	\$2,500		-	\$2,500		-
55 Other Operating Exp & Serv	\$5,000	\$765	15%	\$5,000	\$605	12%	\$4,737		-
Total	\$70,147	\$19,502	28%	\$71,241	\$12,763	18%	\$70,133	\$19,092	27%
Total		\$19,502	-		\$12,763	-		\$18,735	-



SAN JOSÉ · EVERGREEN
Community College District

INTERNAL SERVICE FUND

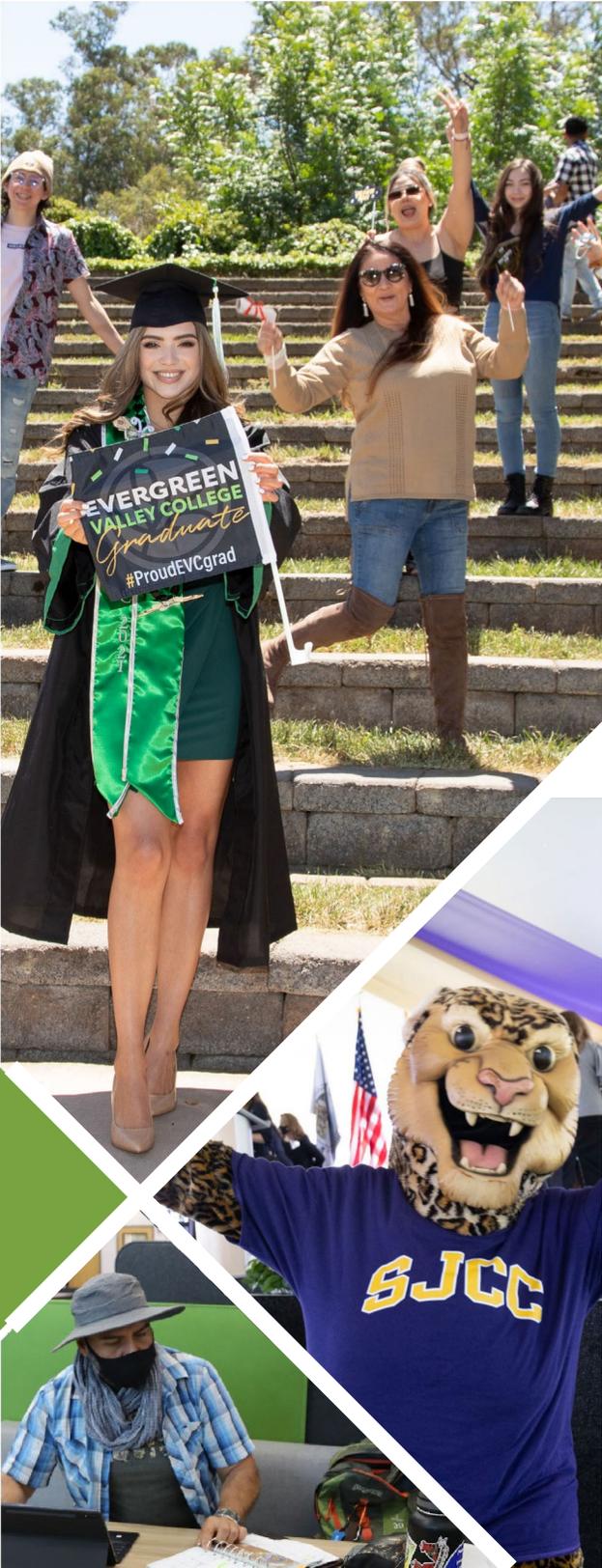


Self-Insurance Fund 61

The Self-Insurance Fund allows the District to pay the costs associated with dental and vision benefits for active employees and retirees. For active employees, the fund is reimbursed on a monthly basis from other funds as payroll is posted to the general ledger. For retirees, the fund is reimbursed quarterly by the retirees.

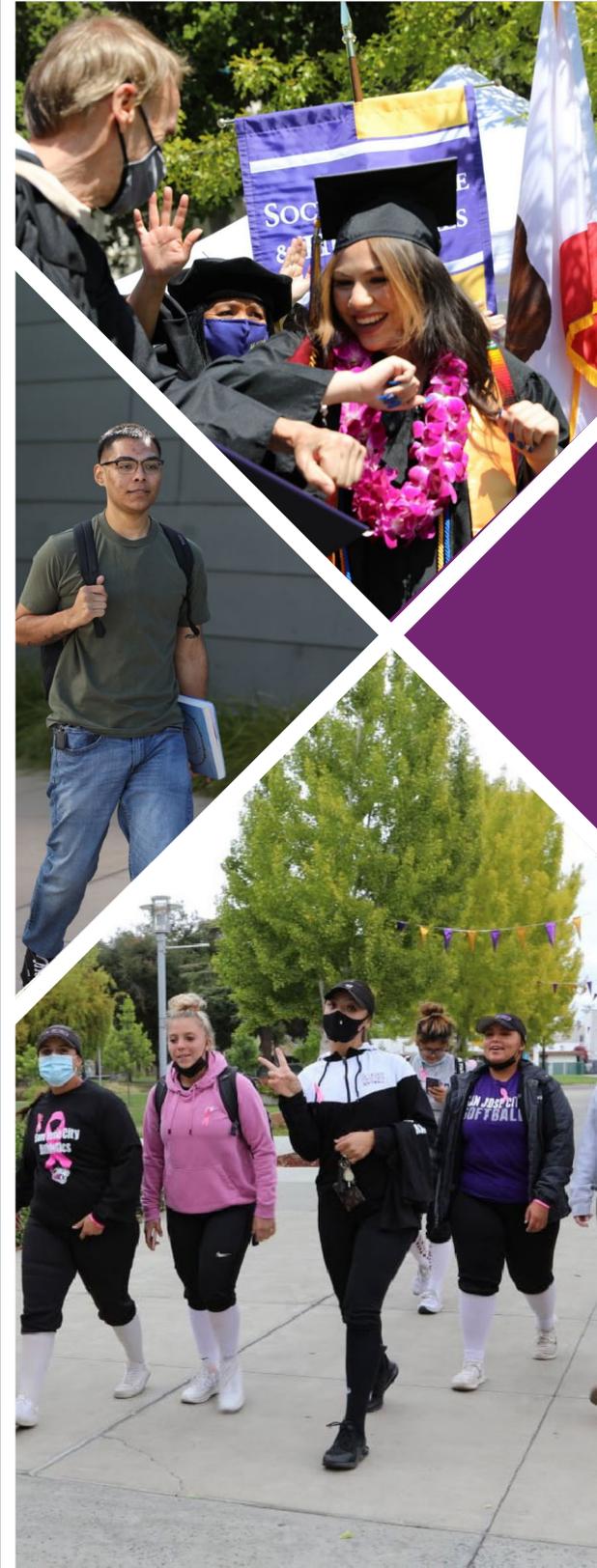
Fund 61 Self-Insurance

Fiscal Year Location Group	2021			2022			2023		
	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 District Offices									
48 Revenues	(\$1,500,000)	(\$305,382)	20%	(\$1,500,000)	(\$301,818)	20%	(\$1,500,000)	(\$296,238)	20%
55 Other Operating Exp & Serv	\$1,500,000	\$334,920	22%	\$1,500,000	\$331,156	22%	\$1,500,000	\$322,470	21%
Total		\$29,538	-		\$29,338	-		\$26,232	-



SAN JOSÉ · EVERGREEN
Community College District

FIDUCIARY FUNDS



ASG Fund 71 and Student Representation Fee Fund 72

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

Financial Aid Fund 48

The Financial Aid Fund tracks the District's disbursement associated with financial aid. The fund is reimbursed by the Federal and State governments as disbursements are made. In FY2022-2023 the campuses anticipate disbursing a total \$12 million for students attending San Jose City College and \$16 million for students attending Evergreen Valley College.

Programs associated with this fund are as follows:

Federal

- Pell
- SEOG
- Direct Loans
- HEERF III

State

- Cal Grants

Scholarship Fund 96

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

Fund 71 - Associated Students Trust Fund

Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College									
48 Revenues		(\$50,394)	-		(\$47,718)	-	(\$70,000)	(\$39,284)	56%
55 Other Operating Exp & Serv		\$62,416	-		\$81,806	-	\$229,620	\$127	0%
Total		\$12,022	-		\$34,088	-	\$159,620	(\$39,157)	-
2 Evergreen Valley College									
48 Revenues		(\$61,163)	-		(\$71,709)	-	(\$70,200)	(\$8)	0%
55 Other Operating Exp & Serv		\$47,409	-		\$95,409	-	\$168,200	\$13,635	8%
Total		(\$13,754)	-		\$23,700	-	\$98,000	\$13,627	14%

Fund 72 Student Representative Fund

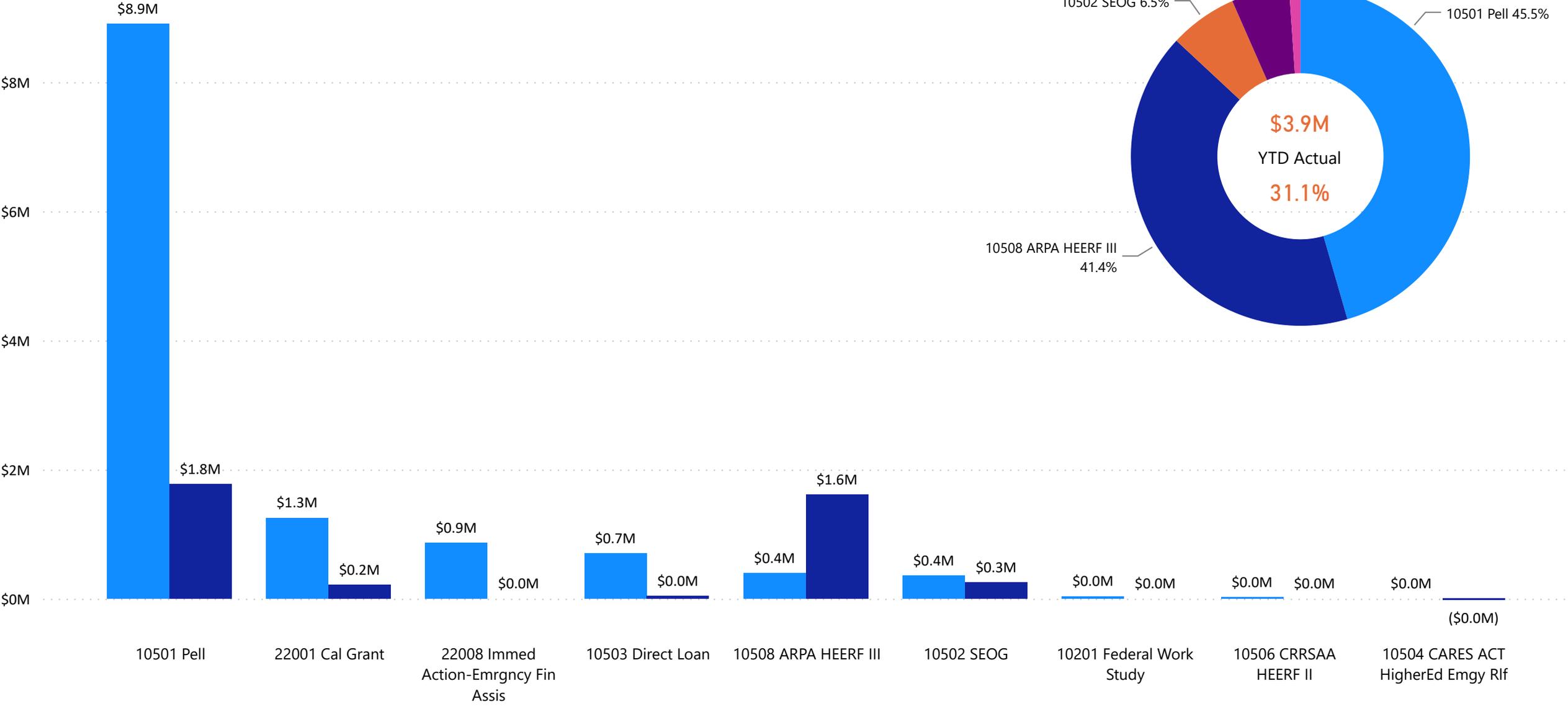
Fiscal Year Location Group	2021			2022			2023		
	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College									
48 Revenues	(\$483,434)		-	(\$523,138)		-	(\$12,585)		-
55 Other Operating Exp & Serv	\$483,434		-	\$523,138		-	\$12,585		-
Total			-			-			-
2 Evergreen Valley College									
48 Revenues							(\$18,876)		-
55 Other Operating Exp & Serv							\$18,876		-
Total									-

Fund 48 Financial Aid - San Jose City College

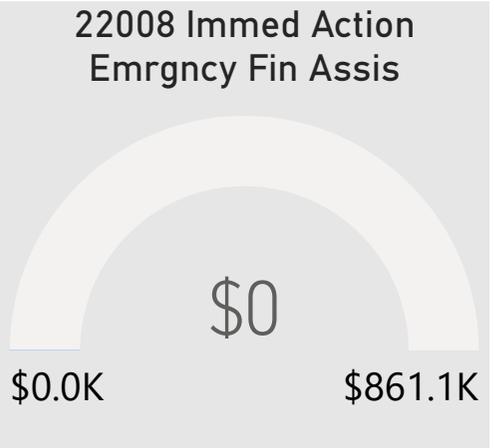
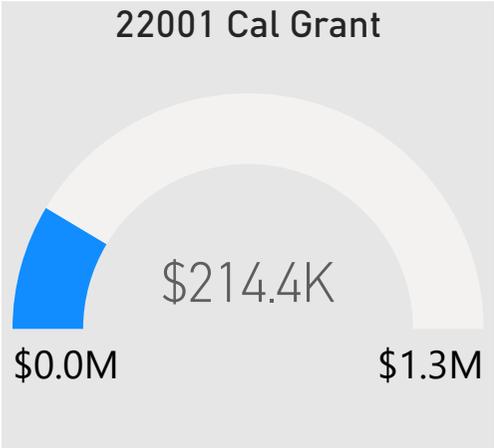
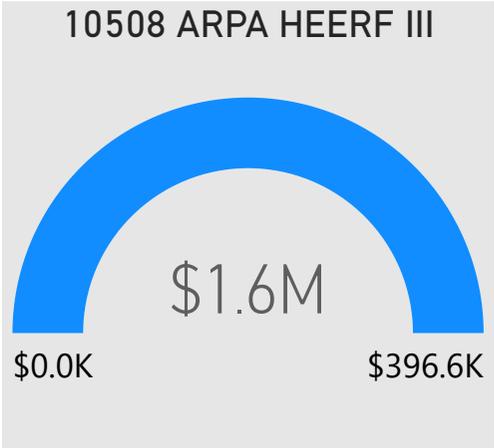
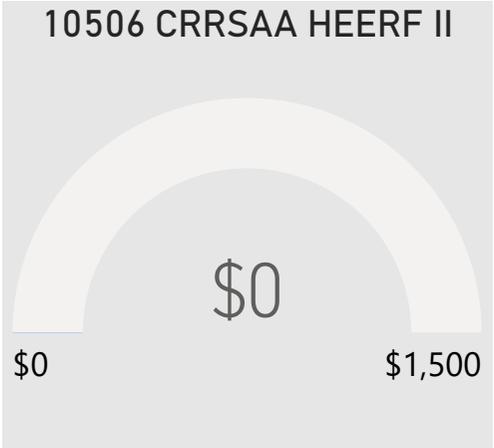
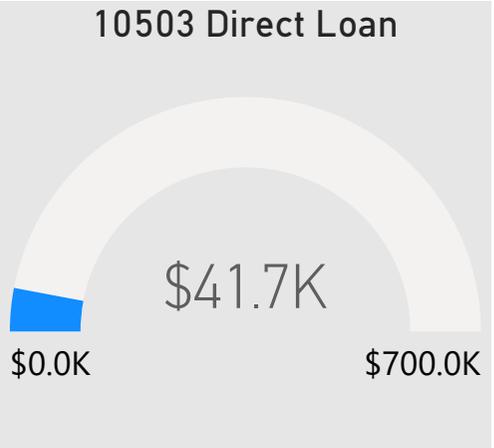
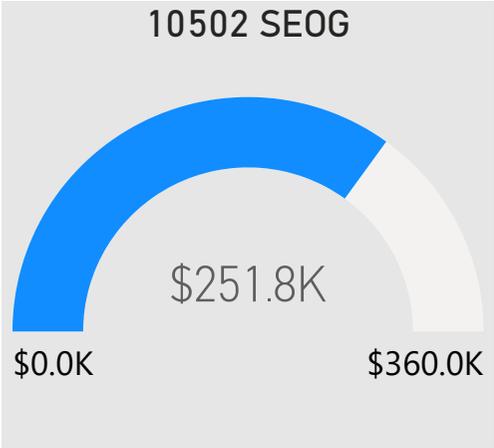
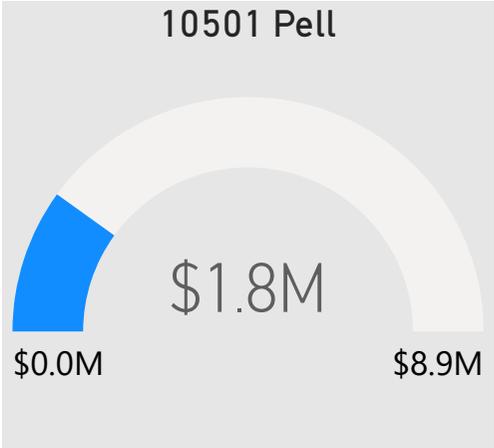
Fiscal Year	2021			2022			2023		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10201 Federal Work Study									-
4 Revenues							(\$36,000)		-
5 Expenses							\$36,000		-
10501 Pell		\$21,270	-		(\$761)	-		\$14,599	-
4 Revenues	(\$8,903,000)	(\$1,183,868)	13%	(\$8,903,000)	(\$1,351,279)	15%	(\$8,903,000)	(\$1,756,682)	20%
5 Expenses	\$8,903,000	\$1,205,138	14%	\$8,903,000	\$1,350,518	15%	\$8,903,000	\$1,771,281	20%
10502 SEOG			-		(\$9,091)	-		\$8,895	-
4 Revenues	(\$360,000)	(\$157,950)	44%	(\$360,000)	(\$359,316)	100%	(\$360,000)	(\$242,930)	67%
5 Expenses	\$360,000	\$157,950	44%	\$360,000	\$350,225	97%	\$360,000	\$251,825	70%
10503 Direct Loan		(\$1,462)	-		\$1,732	-			-
4 Revenues	(\$1,500,000)	(\$41,470)	3%	(\$1,500,000)	(\$37,855)	3%	(\$700,000)	(\$41,693)	6%
5 Expenses	\$1,500,000	\$40,008	3%	\$1,500,000	\$39,587	3%	\$700,000	\$41,693	6%
10504 CARES ACT HigherEd Emgy Rlf			-			-			-
4 Revenues	(\$429,082)	(\$429,082)	100%			-		\$500	-
5 Expenses	\$429,082	\$429,082	100%			-		(\$500)	-
10506 CRRSAA HEERF II					\$1,500	-			-
4 Revenues				(\$701,882)		-	(\$1,500)		-
5 Expenses				\$701,882	\$1,500	0%	\$1,500		-
10508 ARPA HEERF III					\$697,500	-		\$214,385	-
4 Revenues				(\$5,068,243)		-	(\$396,614)	(\$1,396,615)	352%
5 Expenses				\$5,068,243	\$697,500	14%	\$396,614	\$1,611,000	406%
10599 Undefined Financial Aid Exp.		\$225	-		\$150	-			-
5 Expenses		\$225	-		\$150	-			-
22001 Cal Grant		(\$275,270)	-		(\$264,771)	-		(\$276,355)	-
4 Revenues	(\$339,100)	(\$407,111)	120%	(\$339,100)	(\$285,174)	84%	(\$1,250,000)	(\$490,780)	39%
5 Expenses	\$339,100	\$131,841	39%	\$339,100	\$20,403	6%	\$1,250,000	\$214,425	17%
22008 Immed Action-Emrgncy Fin Assis					(\$579,121)	-			-
4 Revenues				(\$579,122)	(\$579,121)	100%	(\$861,148)		-
5 Expenses				\$579,122		-	\$861,148		-
Total		(\$255,237)	-		(\$152,862)	-		(\$38,476)	-

Fund 48 Financial Aid - San Jose City College

● Revised Budget ● YTD Actual



Fund 48 Financial Aid - San Jose City College

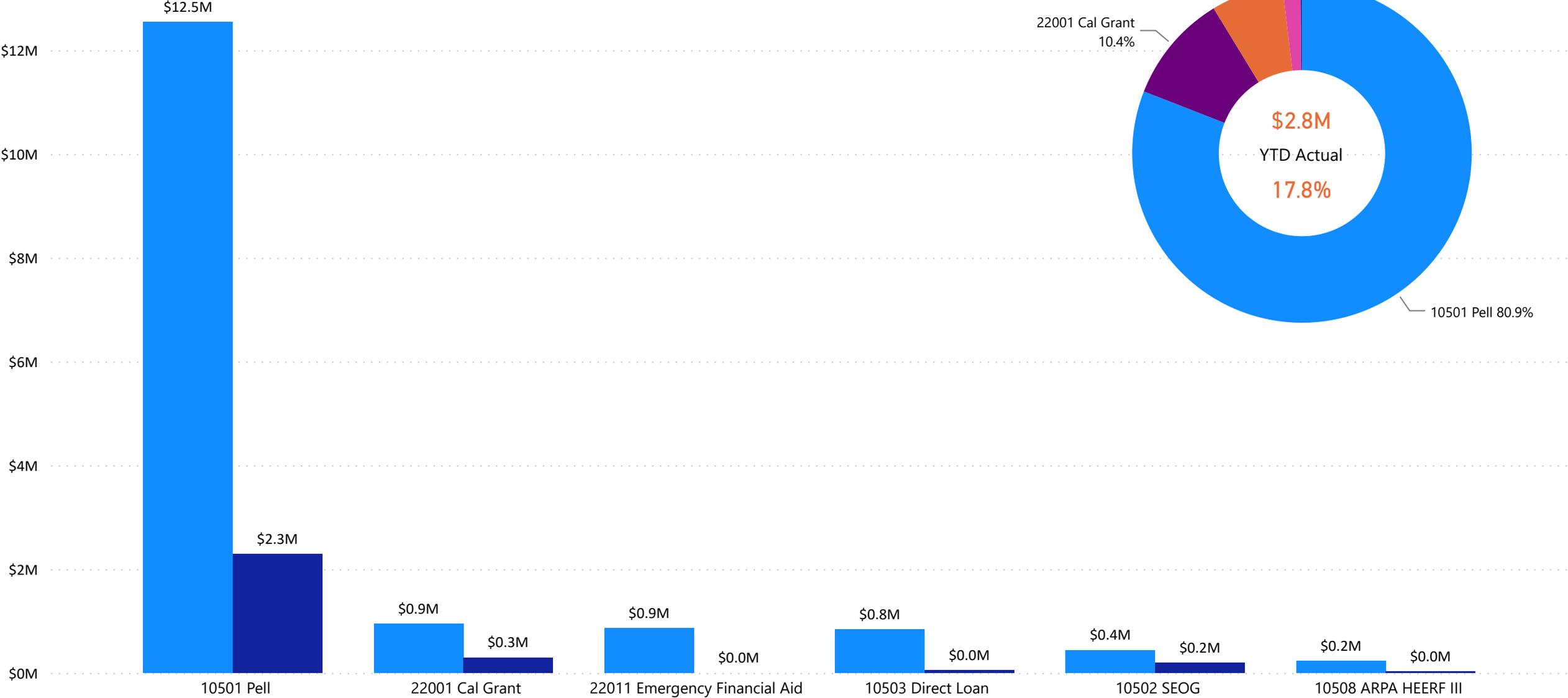


Fund 48 Financial Aid - Evergreen Valley College

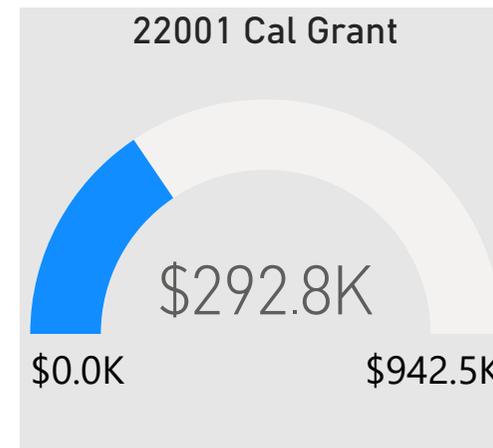
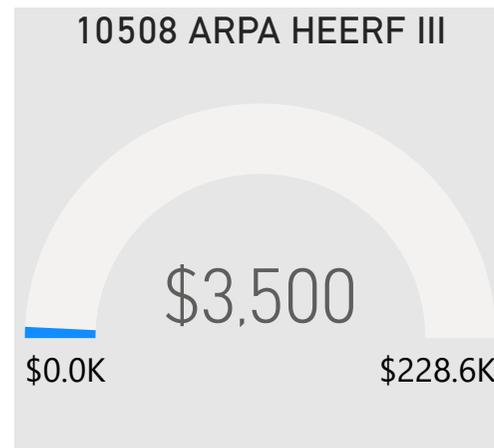
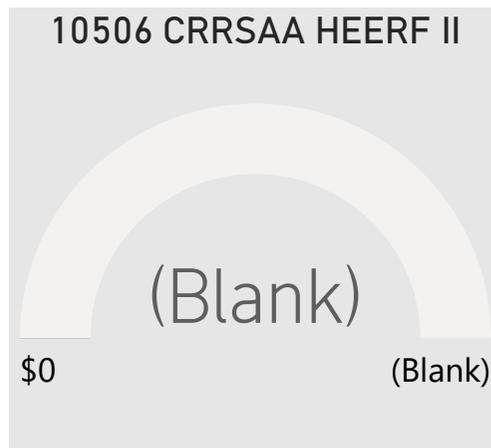
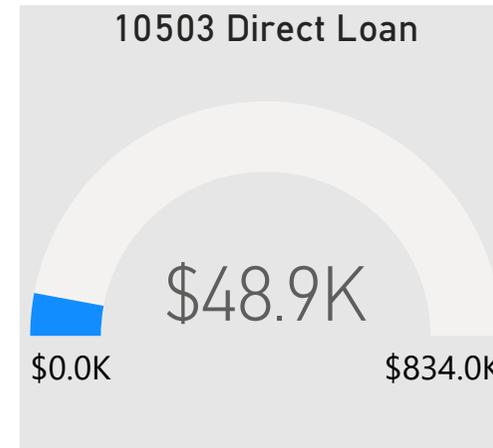
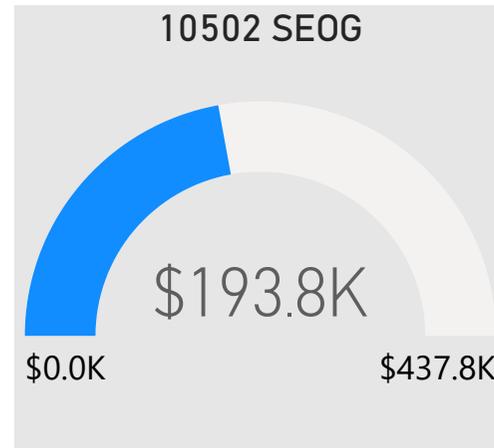
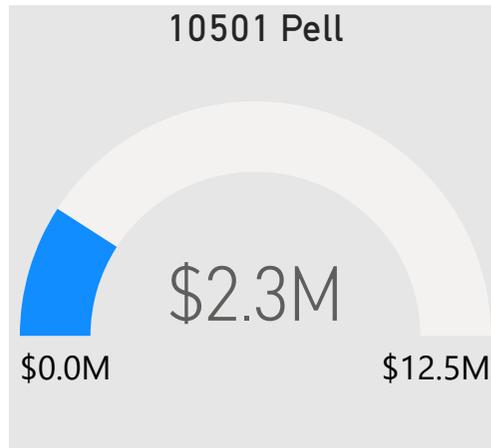
Fiscal Year	2021			2022			2023		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell		\$11,999	-		(\$32,028)	-		(\$473)	-
4 Revenues	(\$12,544,000)	(\$2,697,347)	22%	(\$12,544,000)	(\$2,561,694)	20%	(\$12,544,000)	(\$2,288,701)	18%
5 Expenses	\$12,544,000	\$2,709,346	22%	\$12,544,000	\$2,529,666	20%	\$12,544,000	\$2,288,228	18%
10502 SEOG			-		(\$750)	-		\$50,425	-
4 Revenues	(\$437,821)	(\$216,250)	49%	(\$437,821)	(\$146,500)	33%	(\$437,821)	(\$143,375)	33%
5 Expenses	\$437,821	\$216,250	49%	\$437,821	\$145,750	33%	\$437,821	\$193,800	44%
10503 Direct Loan			-			-			-
4 Revenues	(\$834,000)	(\$32,910)	4%	(\$834,000)	(\$40,991)	5%	(\$834,000)	(\$48,868)	6%
5 Expenses	\$834,000	\$32,910	4%	\$834,000	\$40,991	5%	\$834,000	\$48,868	6%
10504 CARES ACT HigherEd Emgy Rlf			-						
4 Revenues	(\$651,474)	(\$651,374)	100%						
5 Expenses	\$651,474	\$651,374	100%						
10506 CRRSAA HEERF II									-
4 Revenues				(\$1,283)	(\$1,283)	100%			
5 Expenses				\$1,283	\$1,283	100%			
10508 ARPA HEERF III					\$3,598,000				-
4 Revenues				(\$8,260,618)		-	(\$228,628)	(\$3,500)	2%
5 Expenses				\$8,260,618	\$3,598,000	44%	\$228,628	\$3,500	2%
22001 Cal Grant		(\$598,048)	-		(\$386,153)	-		(\$485,843)	-
4 Revenues	(\$942,477)	(\$610,251)	65%	(\$942,477)	(\$650,360)	69%	(\$942,477)	(\$778,609)	83%
5 Expenses	\$942,477	\$12,203	1%	\$942,477	\$264,207	28%	\$942,477	\$292,766	31%
22011 Emergency Financial Aid									-
4 Revenues							(\$861,148)		-
5 Expenses							\$861,148		-
Total		(\$586,049)	-		\$3,179,069	-		(\$435,891)	-

Fund 48 Financial Aid - Evergreen Valley College

● Revised Budget ● YTD Actual

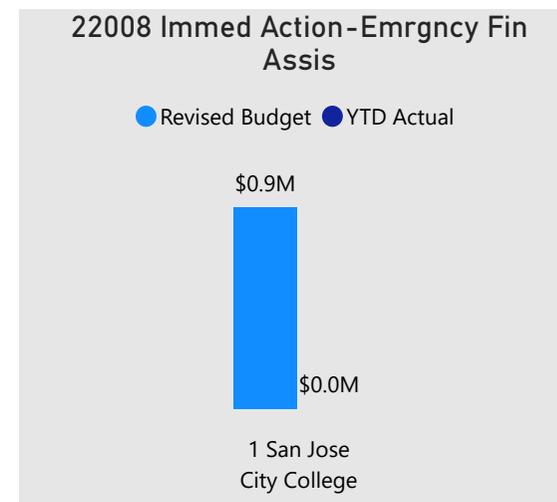
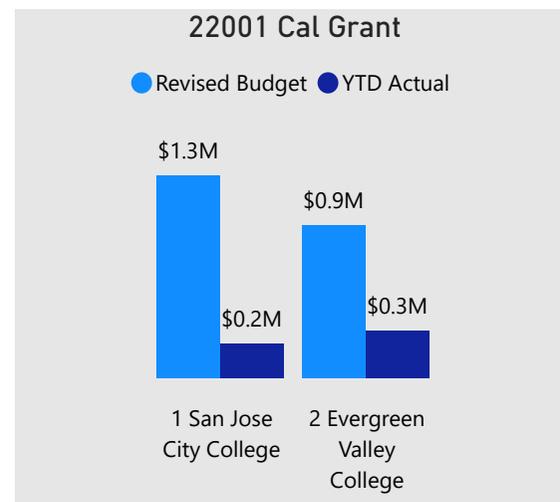
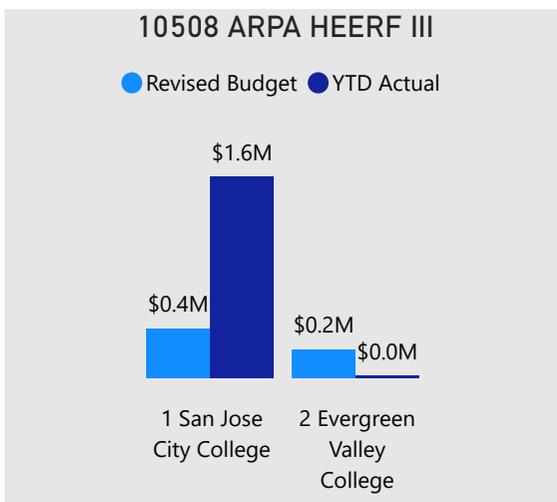
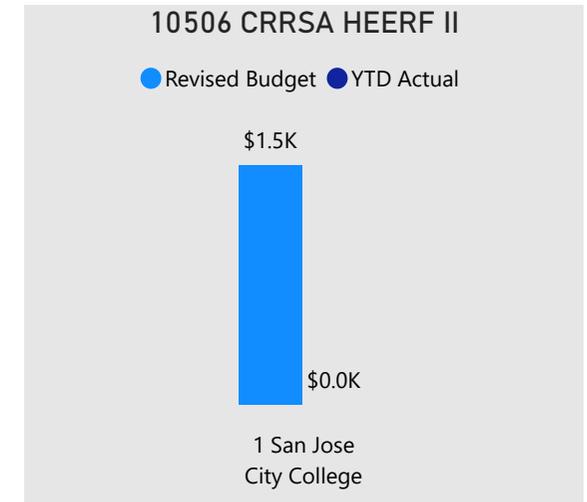
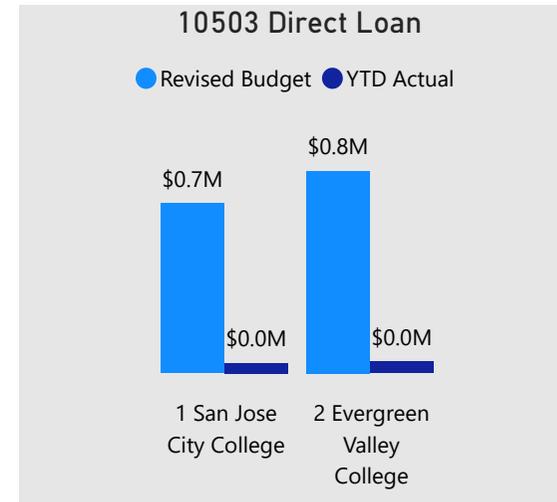
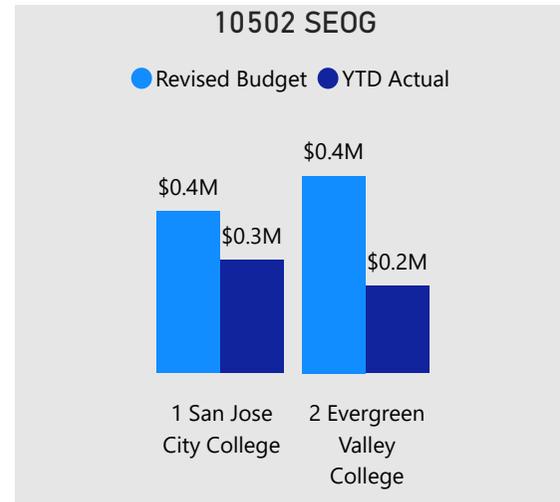
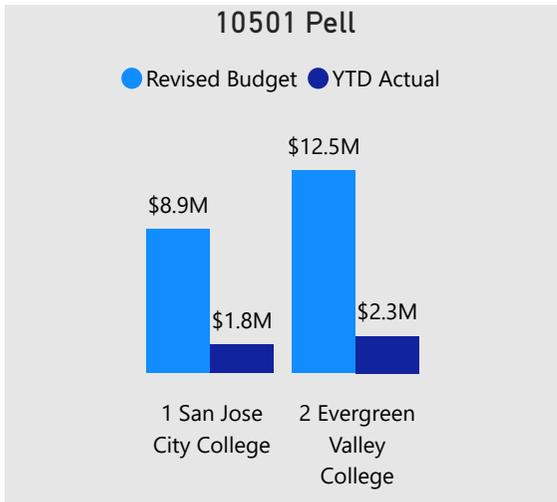


Fund 48 Financial Aid - Evergreen Valley College



Fund 48 Financial Aid

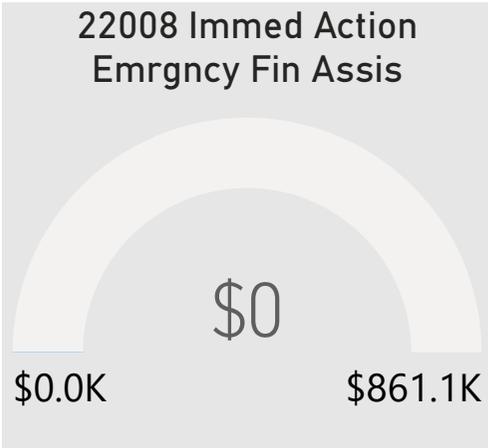
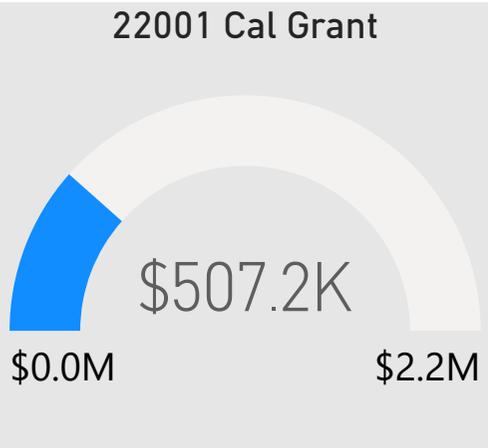
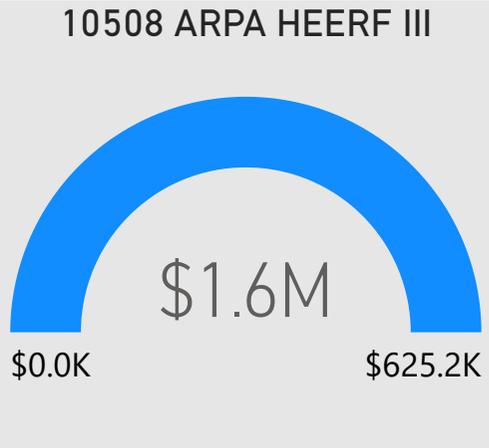
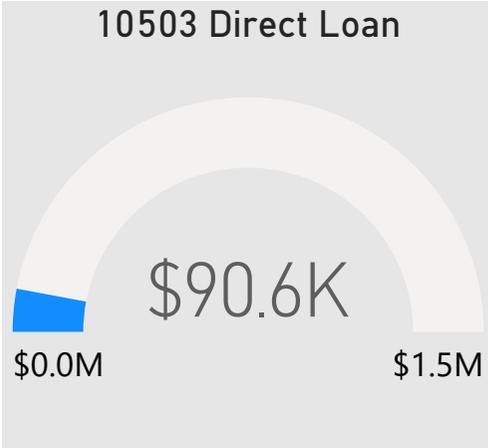
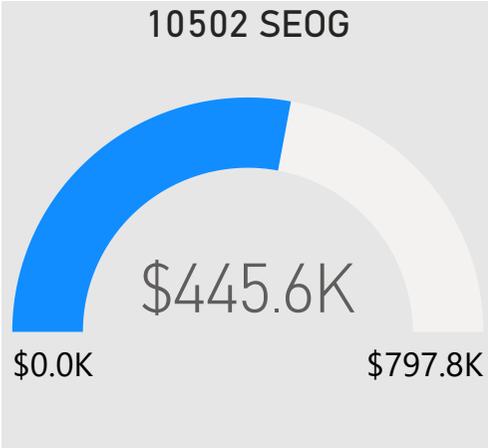
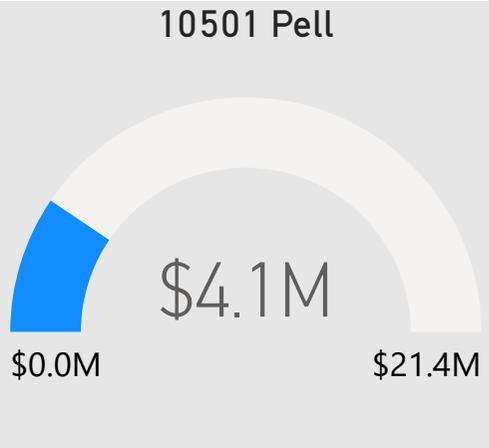
San Jose City College vs Evergreen Valley College



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

Fiscal Year	2021			2022			2023		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10201 Federal Work Study									-
4 Revenues							(\$36,000)		-
5 Expenses							\$36,000		-
10501 Pell		\$33,269	-		(\$32,789)	-		\$14,126	-
4 Revenues	(\$21,447,000)	(\$3,881,216)	18%	(\$21,447,000)	(\$3,912,973)	18%	(\$21,447,000)	(\$4,045,382)	19%
5 Expenses	\$21,447,000	\$3,914,485	18%	\$21,447,000	\$3,880,184	18%	\$21,447,000	\$4,059,508	19%
10502 SEOG			-		(\$9,841)	-		\$59,320	-
4 Revenues	(\$797,821)	(\$374,200)	47%	(\$797,821)	(\$505,816)	63%	(\$797,821)	(\$386,305)	48%
5 Expenses	\$797,821	\$374,200	47%	\$797,821	\$495,975	62%	\$797,821	\$445,625	56%
10503 Direct Loan		(\$1,462)	-		\$1,732	-			-
4 Revenues	(\$2,334,000)	(\$74,380)	3%	(\$2,334,000)	(\$78,846)	3%	(\$1,534,000)	(\$90,561)	6%
5 Expenses	\$2,334,000	\$72,918	3%	\$2,334,000	\$80,578	3%	\$1,534,000	\$90,561	6%
10504 CARES ACT HigherEd Emgy Rlf			-			-			-
4 Revenues	(\$1,080,556)	(\$1,080,456)	100%			-		\$500	-
5 Expenses	\$1,080,556	\$1,080,456	100%			-		(\$500)	-
10506 CRRSAA HEERF II					\$1,500	-			-
4 Revenues				(\$703,165)	(\$1,283)	0%	(\$1,500)		-
5 Expenses				\$703,165	\$2,783	0%	\$1,500		-
10508 ARPA HEERF III					\$4,295,500	-		\$214,385	-
4 Revenues				(\$13,328,861)		-	(\$625,242)	(\$1,400,115)	224%
5 Expenses				\$13,328,861	\$4,295,500	32%	\$625,242	\$1,614,500	258%
10599 Undefined Financial Aid Exp.		\$225	-		\$150	-			-
5 Expenses		\$225	-		\$150	-			-
22001 Cal Grant		(\$873,318)	-		(\$650,924)	-		(\$762,198)	-
4 Revenues	(\$1,281,577)	(\$1,017,362)	79%	(\$1,281,577)	(\$935,534)	73%	(\$2,192,477)	(\$1,269,389)	58%
5 Expenses	\$1,281,577	\$144,044	11%	\$1,281,577	\$284,610	22%	\$2,192,477	\$507,191	23%
22008 Immed Action-Emrgncy Fin Assis					(\$579,121)	-			-
4 Revenues				(\$579,122)	(\$579,121)	100%	(\$861,148)		-
5 Expenses				\$579,122		-	\$861,148		-
22011 Emergency Financial Aid									-
4 Revenues							(\$861,148)		-
5 Expenses							\$861,148		-
Total		(\$841,286)	-		\$3,026,207	-		(\$474,367)	-

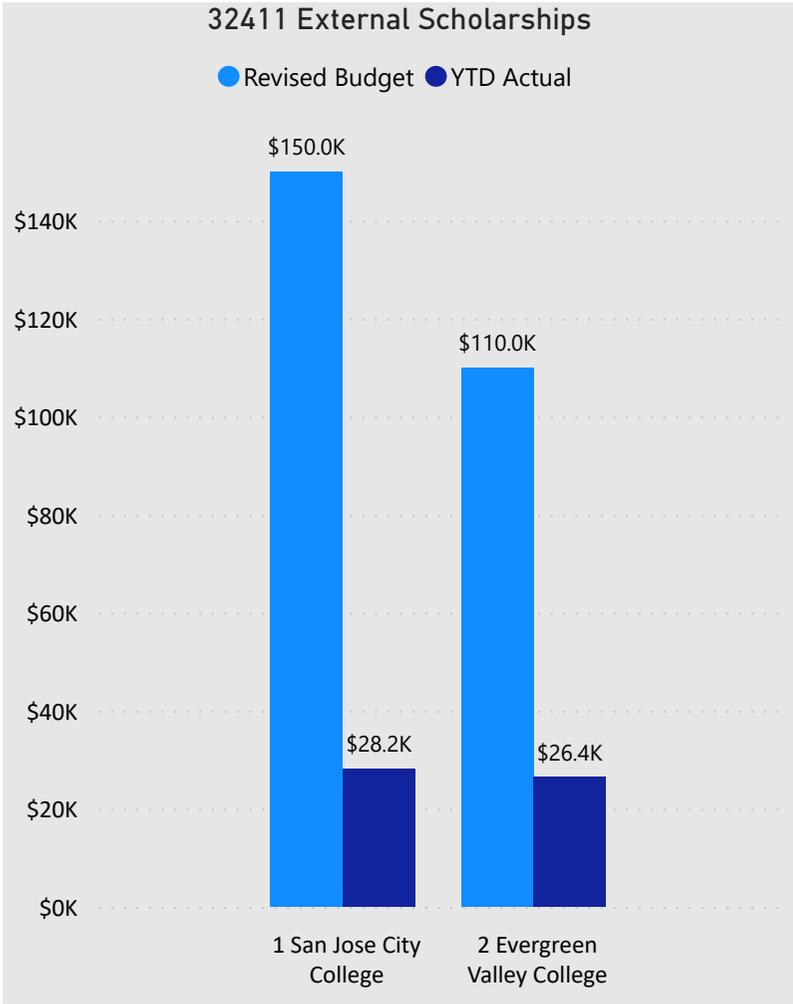
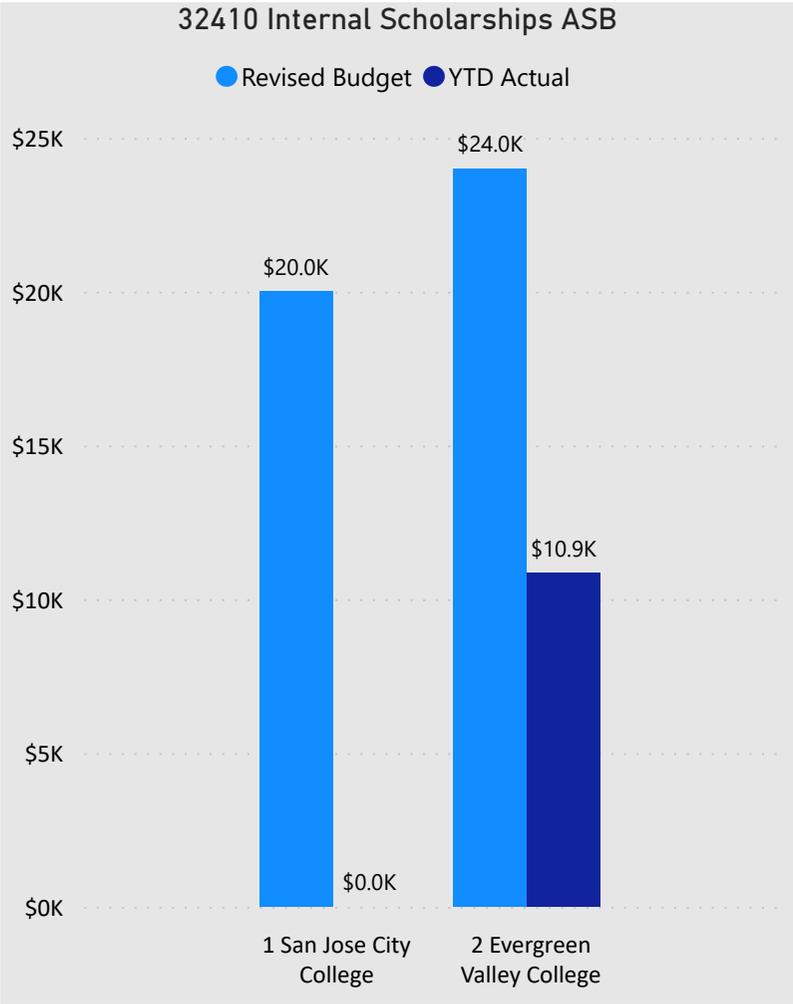
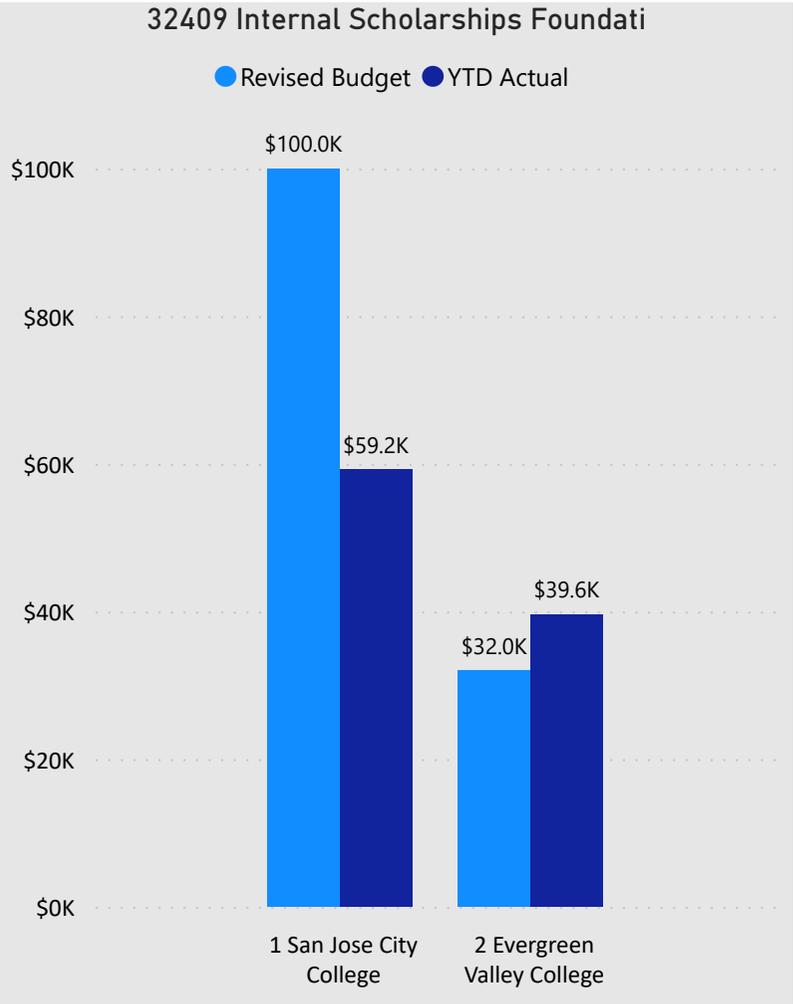
Fund 48 Financial Aid - San Jose City College & Evergreen Valley College

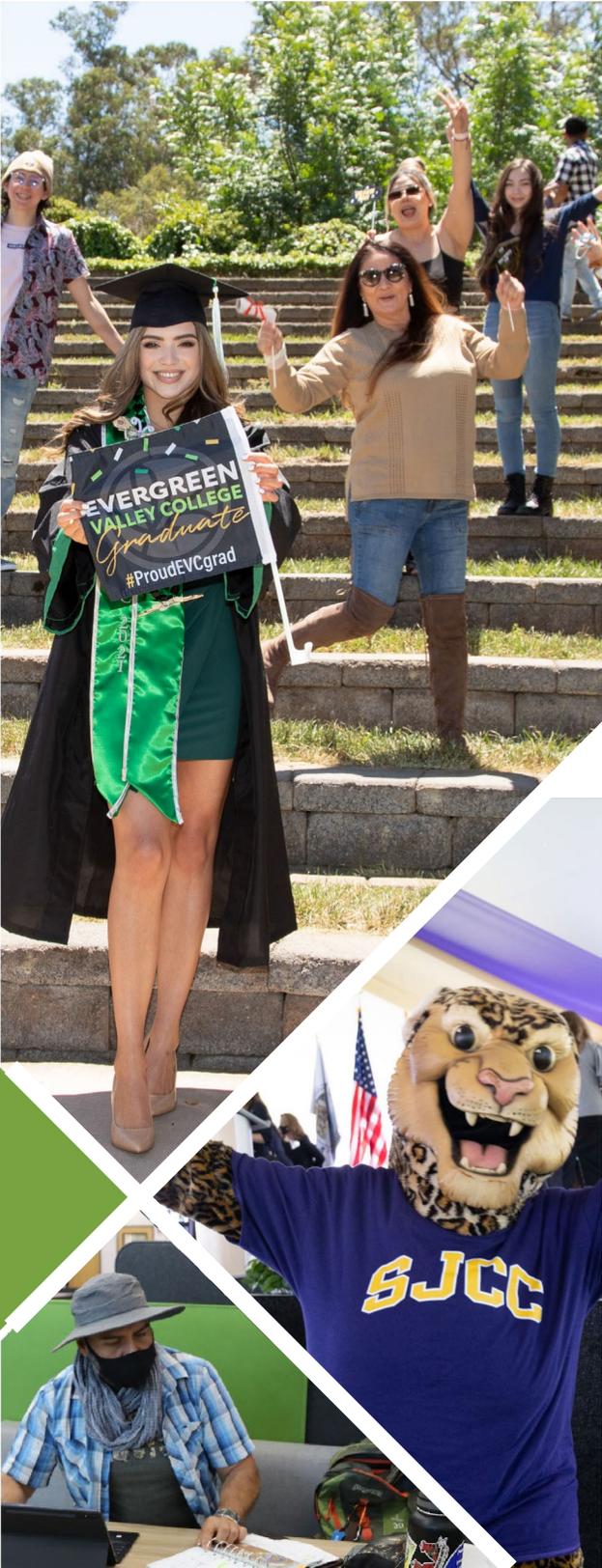


Fund 96 Scholarships

Fiscal Year	2021			2022			2023		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College									
32409 Internal Scholarships Foundati									
4 Revenues	(\$100,000)	(\$62,180)	62%	(\$100,000)	(\$52,850)	53%	(\$100,000)	(\$59,200)	59%
5 Expenses	\$100,000	\$62,680	63%	\$100,000	\$52,850	53%	\$100,000	\$59,200	59%
Total		\$500	-			-			-
32410 Internal Scholarships ASB									
4 Revenues	(\$20,000)	(\$7,500)	38%	(\$20,000)	-	-	(\$20,000)	-	-
5 Expenses	\$20,000	\$7,000	35%	\$20,000	\$1,400	7%	\$20,000	-	-
Total		(\$500)	-		\$1,400	-			-
32411 External Scholarships									
4 Revenues	(\$100,000)	(\$12,950)	13%	(\$100,000)	(\$42,675)	43%	(\$150,000)	(\$39,317)	26%
5 Expenses	\$100,000	\$23,474	23%	\$100,000	\$21,059	21%	\$150,000	\$28,189	19%
Total		\$10,524	-		(\$21,616)	-		(\$11,128)	-
Total		\$10,524	-		(\$20,216)	-		(\$11,128)	-
2 Evergreen Valley College									
32409 Internal Scholarships Foundati									
4 Revenues	(\$32,000)	(\$21,450)	67%	(\$32,000)	(\$23,950)	75%	(\$32,000)	(\$39,625)	124%
5 Expenses	\$32,000	\$21,450	67%	\$32,000	\$23,950	75%	\$32,000	\$39,625	124%
Total			-			-			-
32410 Internal Scholarships ASB									
4 Revenues	(\$24,000)	(\$11,600)	48%	(\$24,000)	(\$10,600)	44%	(\$24,000)	(\$10,350)	43%
5 Expenses	\$24,000	\$11,600	48%	\$24,000	\$10,600	44%	\$24,000	\$10,850	45%
Total			-			-		\$500	-
32411 External Scholarships									
4 Revenues	(\$110,000)	(\$25,434)	23%	(\$110,000)	(\$35,185)	32%	(\$110,000)	(\$37,339)	34%
5 Expenses	\$110,000	\$21,934	20%	\$110,000	\$23,495	21%	\$110,000	\$26,439	24%
Total		(\$3,500)	-		(\$11,690)	-		(\$10,900)	-
Total		(\$3,500)	-		(\$11,690)	-		(\$10,400)	-
Total		\$7,024	-		(\$31,906)	-		(\$21,528)	-

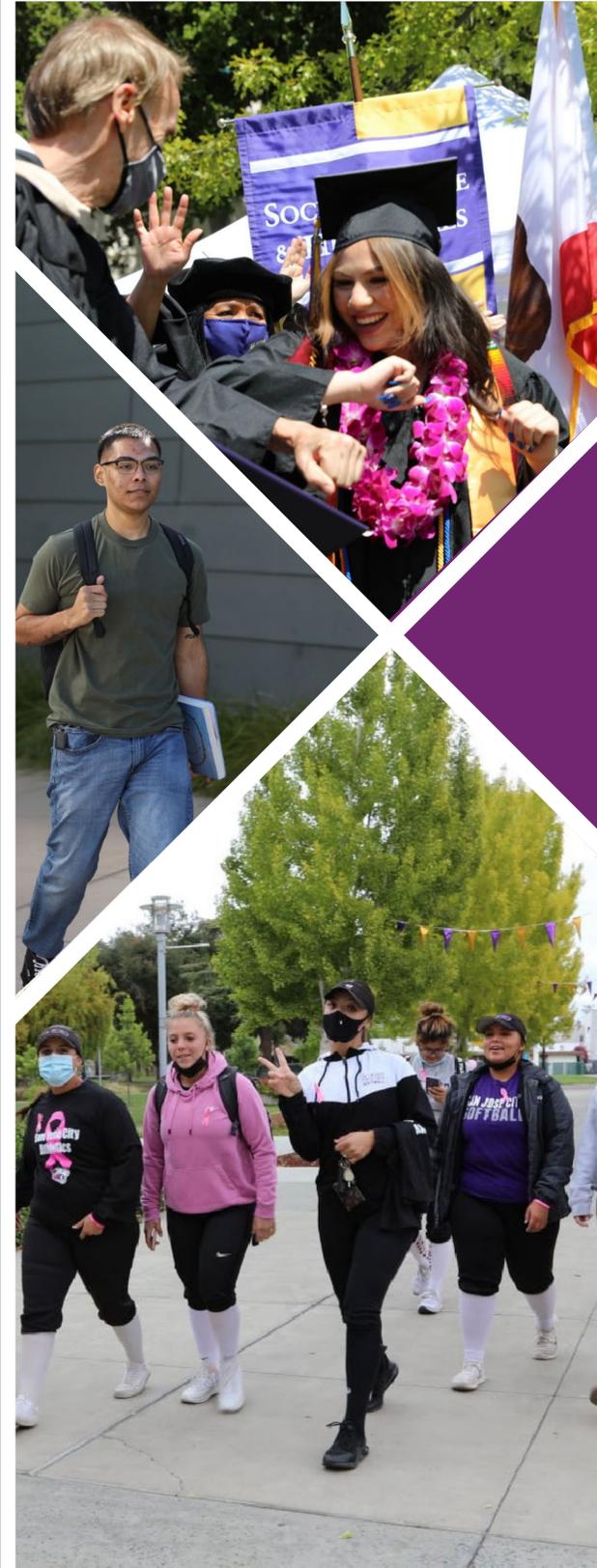
Fund 96 - Scholarships





SAN JOSÉ · EVERGREEN
Community College District

OTHER POST-EMPLOYMENT BENEFITS (OPEB)



OPEB Trust Fund 75

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

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

FY 2009-2010 \$6,314,649

FY 2010-2011 \$9,123,789

FY 2011-2012 (\$1,200,297)

FY 2012-2013 \$5,362,612

FY 2013-2014 \$7,512,322

FY 2014-2015 \$449,951

FY 2015-2016 \$57,483

FY 2016-2017 \$5,815,202

FY 2017-2018 \$3,660,036

FY 2018-2019 \$3,325,947

FY 2019-2020 \$2,491,787

FY 2020-2021 \$8,937,378

FY 2021-2022* (\$8,410,837)

FY 2022-2023**\$3,970,807

*estimated

** pending

Retiree Benefit Fund 81

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

Long-Term OPEB Debt Fund 85

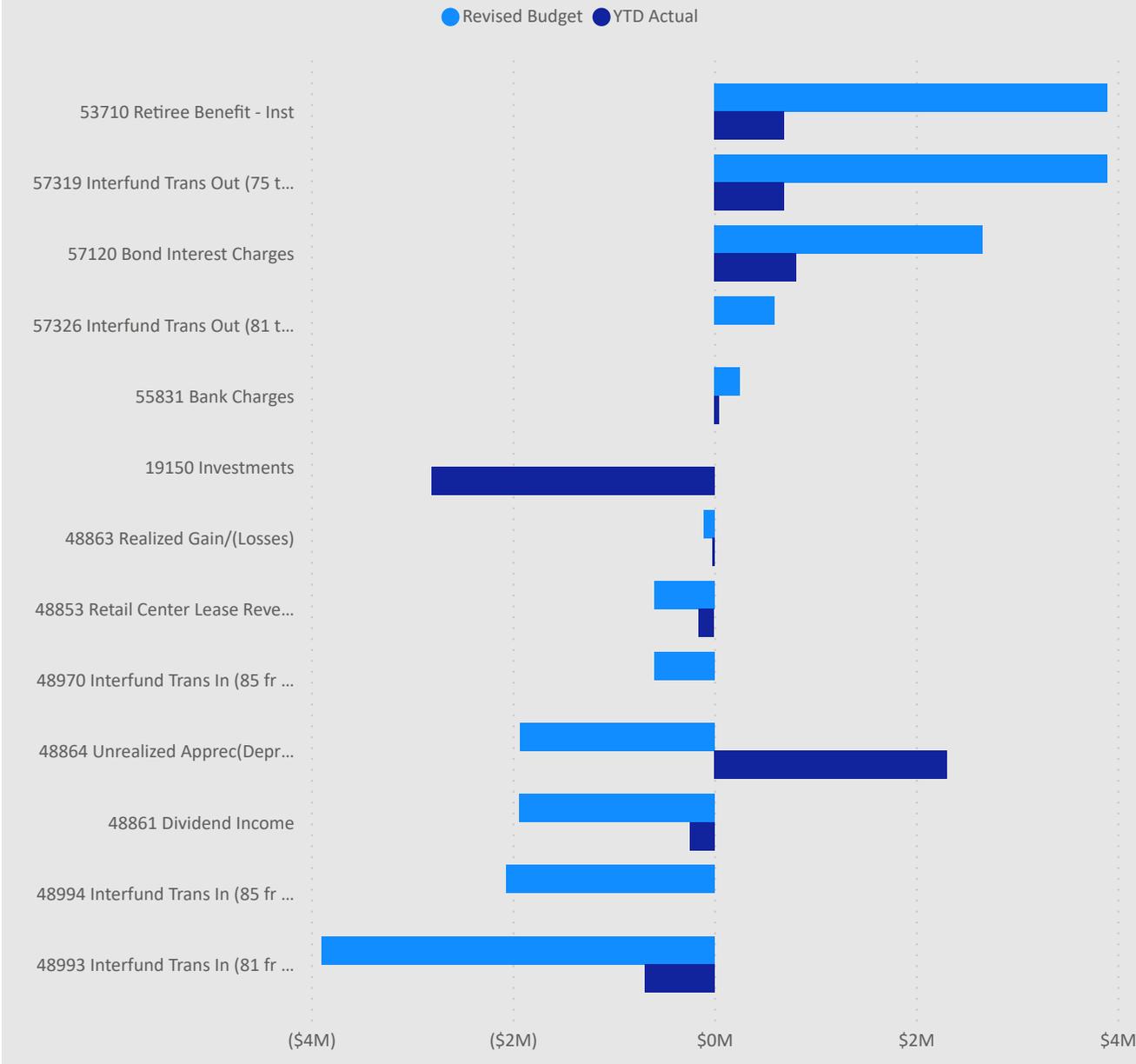
The Long-Term OPEB Debt Fund pays the debt service to the OPEB bondholders. The Unrestricted General Fund 10 started making significant transfers into this fund beginning in FY2012-2013 to support this on-going debt service. On March 13, 2012, the Board of Trustees authorized the remarketing of the OPEB bonds, which decrease the anticipated debt service obligation from the Unrestricted General Fund 10 by \$325,400 in FY2012-2013 from \$1,108,580 to \$783,180. The debt service obligation from the Unrestricted General Fund 10 increased to \$1,958,052 in FY2013-2014 and \$1,953,150 in FY2014-2015 as the fund balance in Fund 81 was depleted. The debt service obligation from the Unrestricted General Fund 10 is estimated to increase significantly in the coming years.

OPEB Related Funds

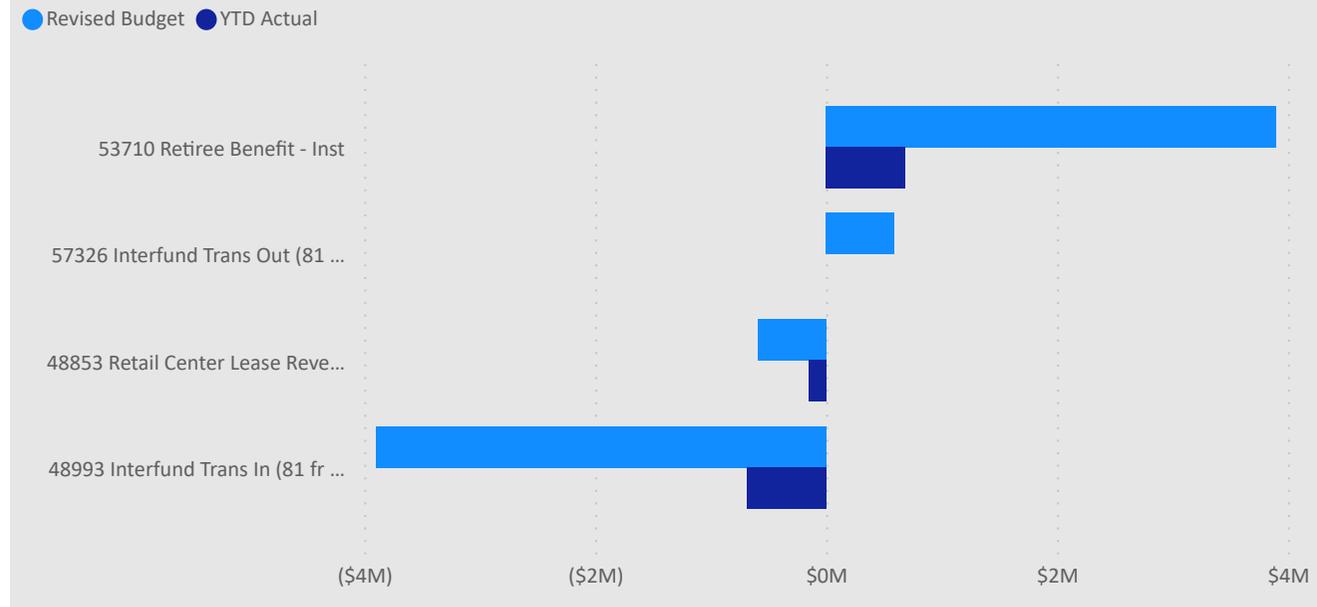
Fiscal Year	2021			2022			2023		
Fund	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
75 Trust Fund OPEB									
19150 Investments		\$1,410,159	-		(\$971,437)	-		(\$2,805,742)	-
48861 Dividend Income	(\$1,851,524)	(\$202,103)	11%	(\$1,857,641)	(\$195,823)	11%	(\$1,935,792)	(\$244,401)	13%
48863 Realized Gain/(Losses)	(\$93,702)	(\$6,431)	7%	(\$237,383)	(\$5,225)	2%	(\$107,123)	(\$1,084)	1%
48864 Unrealized Apprec(Deprec)	(\$720,986)	(\$2,018,413)	280%	(\$2,791,321)	\$382,696	-	(\$1,927,892)	\$2,311,839	-
55831 Bank Charges	\$236,010	\$56,356	24%	\$248,628	\$60,848	24%	\$257,142	\$50,470	20%
57319 Interfund Trans Out (75 to 81)	\$3,358,305	\$760,431	23%	\$3,104,454	\$728,941	23%	\$3,897,588	\$688,918	18%
Total	\$928,103	\$0	-	(\$1,533,263)	\$0	-	\$183,923	\$0	
81 L/T Debt Retiree Benefit Fund									
48853 Retail Center Lease Revenue	(\$593,782)	(\$129,696)	22%	(\$593,782)	(\$129,696)	22%	(\$593,782)	(\$154,696)	26%
48993 Interfund Trans In (81 fr 75)	(\$3,358,305)	(\$760,431)	23%	(\$3,104,454)	(\$728,941)	23%	(\$3,897,588)	(\$688,918)	18%
53710 Retiree Benefit - Inst	\$3,358,305	\$760,431	23%	\$3,104,454	\$728,941	23%	\$3,897,588	\$688,918	18%
57326 Interfund Trans Out (81 to 85)	\$593,782	\$129,696	22%	\$593,782		-	\$593,782		-
Total	\$0	\$0	-	\$0	(\$129,696)	-	\$0	(\$154,696)	-
85 L/T Debt OPEB									
48970 Interfund Trans In (85 fr 81)	(\$593,782)	(\$617,277)	104%	(\$593,782)		-	(\$593,782)		-
48994 Interfund Trans In (85 fr 10)	(\$1,879,216)		-	(\$1,883,760)		-	(\$2,065,704)		-
57120 Bond Interest Charges	\$2,472,998	\$615,519	25%	\$2,477,542	\$615,432	25%	\$2,659,486	\$811,419	31%
Total	\$0	(\$1,758)	-	\$0	\$615,432	-	\$0	\$811,419	-

OPEB Related Funds

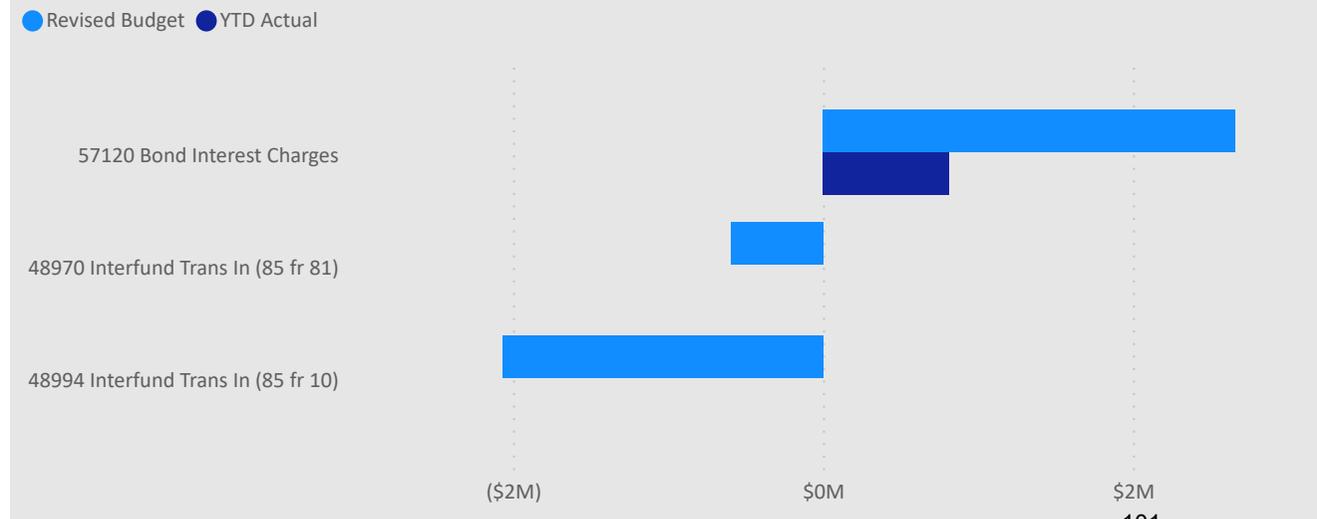
75 Trust Fund OPEB



81 L/T Debt Retiree Benefit Fund



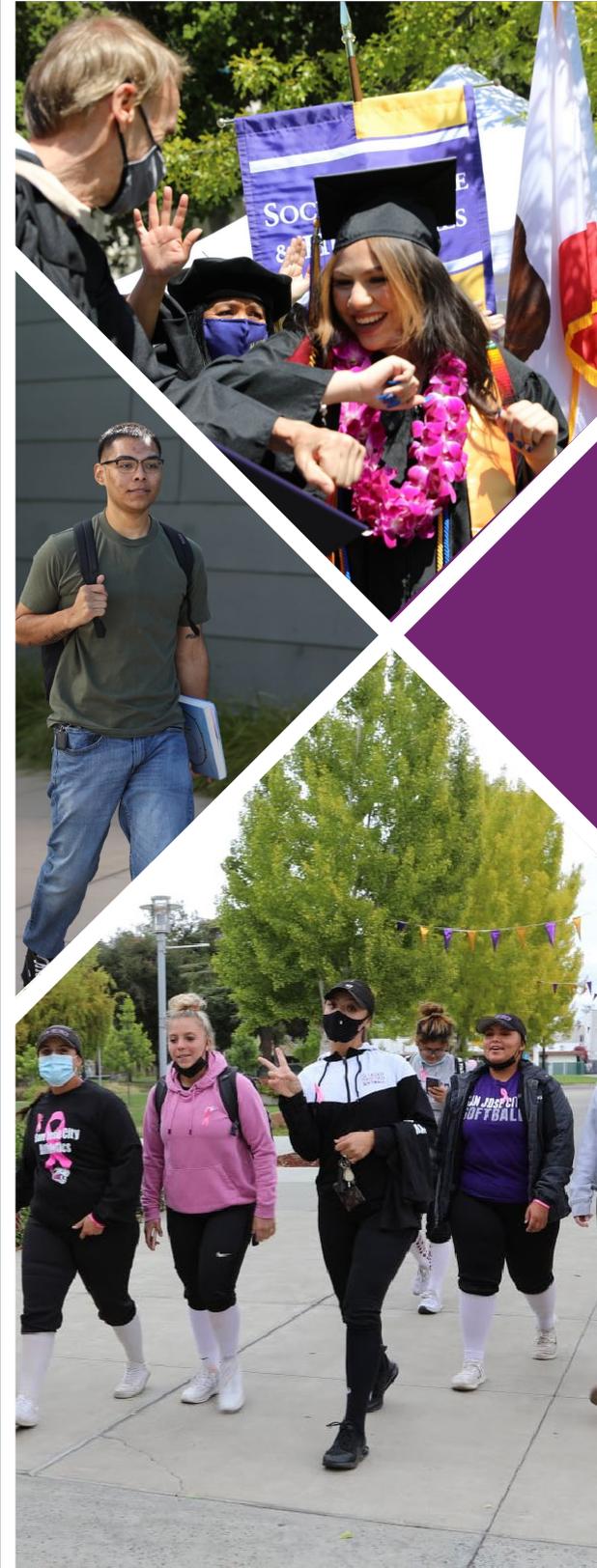
85 L/T Debt OPEB





SAN JOSÉ · EVERGREEN
Community College District

APPENDICES



Districtwide Legal

Fiscal Year Fund	2021			2022			2023		
	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10 General Fund	\$440,000	\$31,810	7%	\$440,000	\$87,592	20%	\$590,000	\$73,707	12%
16 Center for Economic Mobility	\$500		-	\$500		-	\$500		-
36 Capital Projects Fund	\$230,000	\$13,955	6%	\$250,000	\$23,088	9%	\$250,000	\$5,639	2%
45 GO Bond Fund Meas X Series A			-	\$27,269	\$2,989	11%			
46 GO Bond Fund Meas X Series A-1			-						
47 GO Bond Fund Meas X Series B								\$479	-
Total	\$670,500	\$45,765	7%	\$717,769	\$113,669	16%	\$840,500	\$79,825	9%

BUDGET ASSUMPTIONS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 FIRST QUARTER	FY 2023-2024 ESTIMATED BUDGET	FY 2024-2025 ESTIMATED ASSUMPTIONS	FY 2025-2026 ESTIMATED ASSUMPTIONS
REVENUES					
STATE APPORTIONMENT					
INFLATION FACTOR	6.56%	6.56%	3.50%	3.50%	3.50%
GROWTH (WORKLOAD REDUCTION)	1.00%	1.00%	1.00%	1.00%	1.00%
DEFICIT FACTOR	0.00%	0.00%	0.00%	0.00%	0.00%
BASE ALLOCATION	0.00%	0.00%	0.00%	0.00%	0.00%
PROPERTY TAX GROWTH (excl. RDA)	4.67%	4.67%	3.50%	3.50%	3.50%
ENROLLMENT FEE					
RESIDENT	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
NON-RESIDENT	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290
PARKING FEE					
PRIMARY TERM	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45
DAILY	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
TRANSPORTATION	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11
HEALTH FEE	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21
LOTTERY INCOME/ESTIMATED FTES	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228

BUDGET ASSUMPTIONS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

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

BUDGET ASSUMPTIONS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 FIRST QUARTER	FY 2023-2024 ESTIMATED BUDGET	FY 2024-2025 ESTIMATED ASSUMPTIONS	FY 2025-2026 ESTIMATED ASSUMPTIONS
NEGOTIATED SETTLEMENT - CONTRACTUAL OBLIGATION					
CERTIFICATED SALARIES - FULL TIME	0.00%	0.00%	0.00%	0.00%	0.00%
CERTIFICATED SALARIES - PART TIME	0.00%	0.00%	0.00%	0.00%	0.00%
CLASSIFIED SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
MANAGEMENT SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
EXECUTIVE SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
HEALTH AND WELFARE PREMIUMS (CHANGE)					
BLUE CROSS	4.92%	4.92%	2.66%	2.66%	2.66%
KAISER	1.75%	1.75%	0.98%	0.98%	0.98%
DENTAL	0.00%	0.00%	0.00%	0.00%	0.00%
VISION	0.00%	0.00%	0.00%	0.00%	0.00%
EMPLOYEE ASSISTANCE PROGRAM	N/A	N/A	N/A	N/A	N/A
LONG TERM DISABILITY	0.00%	0.00%	0.00%	0.00%	0.00%
LIFE INSURANCE	0.00%	0.00%	0.00%	0.00%	0.00%
STATUTORY EMPLOYEE BENEFITS (RATES)					
STRS	19.10%	19.10%	18.10%	18.10%	18.10%
PERS	25.37%	25.37%	25.90%	25.90%	25.90%
SOCIAL SECURITY	6.20%	6.20%	6.20%	6.20%	6.20%
MEDICARE	1.45%	1.45%	1.45%	1.45%	1.45%
UNEMPLOYMENT INSURANCE	0.65%	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

COST ANALYSIS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

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

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

As of 08/24/2022

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP

FY 2022-2023 ADOPTED BUDGET

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

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

As of 08/24/2022

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

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

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

As of 08/24/2022

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

FY 2022-2023 ADOPTED BUDGET

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

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

As of 08/24/2022

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

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

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct
As of 08/24/2022

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

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

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

As of 08/24/2022

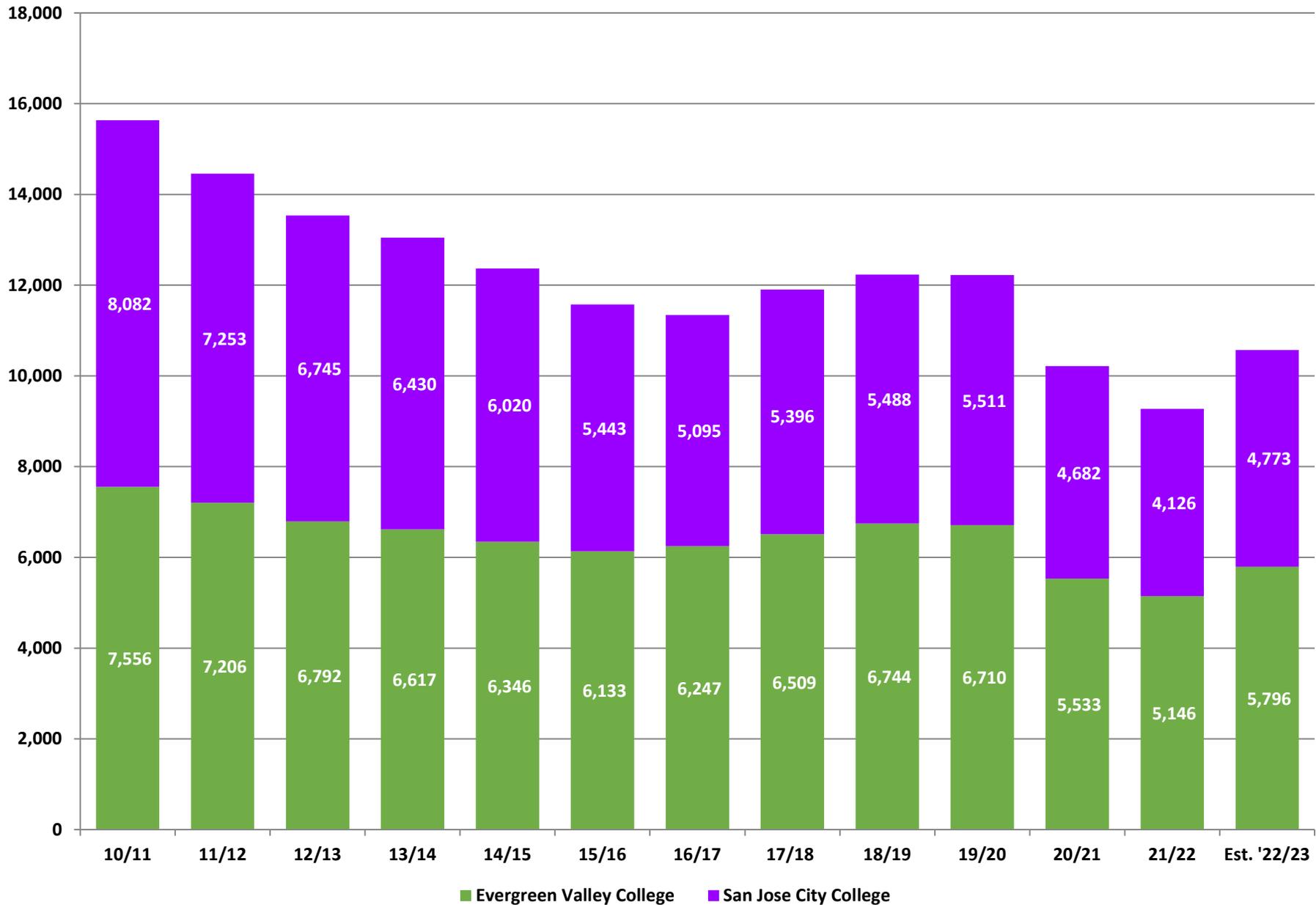
FULL-TIME STUDENT EQUIVALENT 320 REPORT

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

HISTORICAL FULL TIME EQUIVALENT STUDENT 320 REPORT

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

FULL-TIME STUDENT EQUIVALENT 320 REPORT



APPORTIONMENT

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

FY22-23 Apportionment	Base	Est.	Est. Funded	Est.	FY22/23
	FTES (3 Yr Avg.) FY 21/22	1.00% Growth	FTES (3 Yr Avg.) FY22/23	Fund Rate 6.56% Inflation	Funding
Credit	12,266.83	122.67	12,266.83	\$4,508.73	55,307,868
Special Admit Credit	0.00	0.00	0.00	\$6,321.74	0
Non-Credit	277.78	2.78	277.78	\$3,785.04	1,051,409
Total	12,544.61	125.45	12,544.61		56,359,277
FY22-23					
FTES Allocation	56,359,277				
Basic Allocation	8,501,218	(Based upon Prior Year)			
Supplemental Allocation	13,545,469	(Based upon Prior Year)			
Student Success Allocation	8,522,239	(Based upon Prior Year)			
State General Apportionment	803,355	(Per State Apportionment 9/13/2022_ Exh. A)			
Total Revenue Entitlement	87,731,558				
Est. Property Taxes	116,178,000	(4.67% increase over last year)			
Est. RDA Property Taxes	12,163,425				
Est. Education Protection Account (Prop 55)	1,254,461	(Based upon Prior Year)			
Est. Student Enrollment Fee	5,063,592	(3.50% increase over last year)			
Total Estimated Local/Prop 30 Revenue	122,496,053				
Excess Funds Over Revenue Entitlement	34,764,494				

APPORTIONMENT

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

**San Jose City College Associated Students
Summary Balance Sheet
As of September 30, 2022**

	Sep 30, 22
ASSETS	
Current Assets	
Checking/Savings	341,958.15
Accounts Receivable	10.00
Total Current Assets	341,968.15
TOTAL ASSETS	<u>341,968.15</u>
LIABILITIES & EQUITY	
Equity	341,968.15
TOTAL LIABILITIES & EQUITY	<u>341,968.15</u>

E.V.C. ASSOCIATED STUDENT BODY
Summary Balance Sheet
As of September 30, 2022

	<u>Sep 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	<u>324,776.95</u>
Total Current Assets	<u>324,776.95</u>
TOTAL ASSETS	<u>324,776.95</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	<u>78,683.44</u>
Total Current Liabilities	<u>78,683.44</u>
Total Liabilities	<u>78,683.44</u>
Equity	<u>246,093.51</u>
TOTAL LIABILITIES & EQUITY	<u>324,776.95</u>

Statement of Net Assets

September 30, 2022

Assets

Current Assets

Cash	\$	2,742,688
Receivables		17,878
Other current assets		19,531
Total current assets		2,780,097

Noncurrent Assets

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

Total Assets

\$ 2,780,097

Liabilities

Current liabilities

Accounts payable	\$	98,858
Sales tax		1,896
Payroll taxes		1,371
Funds held for others ASB		67,708
Total current liabilities	\$	169,834

Net Assets

Net assets without donor restrictions	\$	(1,035,817)
Net assets with donor restrictions (Scholarship, Trust & Endowment)		3,646,080
Total net assets	\$	2,610,263

Liabilities and net assets

\$ 2,780,097

PROPERTY TAX REPORT

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

Fund 10 Property Taxes - FY 22/23 Projection

Property Tax Report Dated: 8/26/2022 Report

Update Date: 8/26/2022

Historical Review and Basis for Future Budgeting

Property Taxes

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

One-time Funding

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

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

Property Tax YTD Budget and Actuals

Fiscal Year	2021			2022			2023		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
00000 User Unspecified									
48672 Secured Homeowners Exempt	(\$406,000)		-	(\$395,000)		-	(\$391,000)		-
48811 Secured Property Tax Revenues	(\$94,367,000)		-	(\$99,093,000)		-	(\$105,997,000)		-
48812 Supplemental Secured Prop. Tax	(\$1,877,000)	(\$451,543)	24%	(\$2,251,351)	(\$171,797)	8%	(\$2,352,000)	(\$546,533)	23%
48813 Unsecured Roll Property Taxes	(\$6,528,000)		-	(\$6,467,000)		-	(\$6,302,000)		-
48818 RDA Passthru(AB1290)(47.5%)	(\$342,475)		-						
48819 RDA Residual Pmts	(\$4,718,135)		-	(\$9,254,000)		-	(\$9,008,000)		-
Total	(\$108,238,610)	(\$451,543)	0%	(\$117,460,351)	(\$171,797)	0%	(\$124,050,000)	(\$546,533)	0%
35401 Redevelopment Agency Pass-Thru									
48818 RDA Passthru(AB1290)(47.5%)	(\$2,498,975)		-	(\$2,856,650)		-	(\$3,155,425)		-
Total	(\$2,498,975)		-	(\$2,856,650)		-	(\$3,155,425)		-
35801 Unitary-Property Taxes									
48811 Secured Property Tax Revenues	(\$980,571)		-	(\$1,045,660)		-	(\$1,115,279)		-
Total	(\$980,571)		-	(\$1,045,660)		-	(\$1,115,279)		-
35802 Unitary RailRoad-Property Tax									
48811 Secured Property Tax Revenues	(\$20,429)		-	(\$21,340)		-	(\$20,721)		-
Total	(\$20,429)		-	(\$21,340)		-	(\$20,721)		-
Total	(\$111,738,585)	(\$451,543)	0%	(\$121,384,001)	(\$171,797)	0%	(\$128,341,425)	(\$546,533)	0%