



SAN JOSÉ · EVERGREEN
Community College District

2024-2025 TENTATIVE
BUDGET REPORT

JUNE 11, 2024

Evergreen Valley College | San José City College | District Services | Foundation





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Preface

At face value, the budget outlines an institution's financial strengths and weaknesses, and provides a bottom-line number to readers on how we navigate the course of the year. The purpose of this document is to provide an overview of the San Jose Evergreen Community College District financial budget projections and explanation of revenue and expenses, with the goal of providing readers a shared understanding of key elements and terminology that encompass budget resources, development, and deployment.

More importantly, the budget is also a moral document.

Contained within the numbers is a narrative about how we live our institutional values as a community college district by prioritizing resources to where they are most needed and most directly support our mission to be drivers of economic and social mobility.

Questions or further information regarding this report may be directed to the Vice Chancellor of Administrative Services.

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FY 2024-25 Tentative Budget Highlights

DISTRICT PROFILE

The San Jose-Evergreen Community College District (SJECCD) is a multi-college District encompassing San Jose City College (SJCC) and Evergreen Valley College (EVC). The 300-square mile District, located in northeastern Santa Clara Valley, includes all of the City of Milpitas and part of the City of San José.

SJECCD officially became an independent college District in 1963. However, the history dates back to 1921, when SJCC opened its doors to a class of 86 students. This start date makes SJCC the oldest community college in Santa Clara County and one of the 10 oldest in California. EVC is located 10 miles southeast of downtown San Jose and was established in 1975. The College occupies approximately 130 acres in the northeast corner of the District-owned property. In spring 2022, the SJECCD Board of Trustees approved the Tamien Nation Land Acknowledgement, which states that the EVC campus is part of unceded aboriginal homeland of the Tamien Nation.

Both Colleges are Asian American Native American Pacific Islander Serving Institutions (AANAPISI) and Hispanic Serving Institutions (HSI) with one of the most diverse student bodies within the California community college system. For the fall 2023 term, EVC and SJCC reported student headcounts of 9,239 and 9,032 respectively. For the spring 2024 term, EVC and SJCC reported student headcounts of 8,517 and 8,683 respectively.

BASIC AID & APPORTIONMENT

Among the 73 locally governed Districts in the California Community College system, SJECCD is one of 8 eight “basic aid” or community supported Districts. The remaining Districts are referred to as apportionment Districts. SJECCD became a community supported District in 2013, where the District’s local property tax revenues and enrollment fees exceeded the total funding that the State would have provided. A “community supported” District is not affected by statewide shortfalls for the unrestricted general fund; however, the District continues to be dependent on state funding for student services categorical programs.

For an apportionment District, the State allocation is determined by the Board of Governors and the State Chancellor’s Office once the State Budget is approved. The allocations are based on revenues from State and local sources, including student fees. How much funding the colleges receive depends on the local property tax collections, the State’s economy, the State general fund revenues, and the spending priorities of the Governor and State Legislature. The amount of State funding for community colleges is determined by Proposition 98, which guarantees that about 40% of the State general fund is allocated to

the K-12 public school systems and community colleges. The share of Proposition 98 funds for community colleges varies annually.

The Student Center Funding Formula (SCFF) was introduced for apportionment districts in 2018. The intent of the SCFF was to increase the resources available to districts that serve large numbers of historically underrepresented and low-income students, to reward colleges that are engaged in improving outcomes for such students, and to reduce the emphasis on enrollment growth so that colleges can focus on student success.

Under the SCFF, the State Chancellor's office will annually calculate a base allocation, a supplemental allocation, and a student success allocation for each community college district based on a 70-20-10 split. The State will use a three-year average to calculate the funding for credit FTES. Non-Credit funding will be calculated based on the current FTES reported at P2 for the Tentative Budget and P3 for the Final Budget. Based on the current SCFF calculation, the district is identified as one of the "losing" districts, which means the State-calculated revenue is below the FY2017-18 funded level plus COLA. Under the "hold harmless" provision, revenue is based on what the district reported in FY2017-18, plus COLA in the subsequent years. The Enacted State Budget for FY2022-23 amended the SCFF to extend the hold harmless provisions through FY2024-25 and rebase the floor starting in FY2025-26. The Enacted State Budget for FY2023-24 retains language to continue with the rebase in FY2025-26. The revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time.

For SJECCD, the District's FY2024-25 estimated revenue from the SCFF calculation is \$92.6 million. The State's stability protection for FTES provides an additional \$4.5 million. Overall, the District's calculated total computational revenue (TCR) is \$97.1 million for FY2024-25 using the SCFF. If the District was not community supported, the State apportionment allocated through the SCFF would not be sufficient to support the District's current operation.

BUDGET OUTLOOK

Over the past few years the budget has been supported by the influx of one-time funding from both federal and state sources. During the pandemic from 2020-2023, the District experienced roughly a 15% decline in enrollment count, or approximately 700 FTES. The District's administrative leadership continues to hold joint meetings with the colleges and District Services to discuss districtwide budget impacts and strategies moving forward. These strategies include using a multi-year approach to planning, distinguishing between ongoing and one-time revenues to align with expenses, implementing efficiencies to improve services and lower costs, evaluating and assessing all positions as they become vacant, and expanding resource development to supplement revenue.

JANUARY 2024 GOVERNOR'S STATE BUDGET PROPOSAL

The Governor released his budget proposal for FY2024-25, which reduces the allocation for the systemwide California Community College Districts to \$13.2 billion (or 4.52% of the total State budget).

Following the release of the Governor’s budget the Legislative Analyst Office (LAO) and Department of Finance (DOF) released an analysis on the potential of the deficit growing even larger than was initially projected (between \$38 billion to \$70 billion). The major components of the community colleges’ budget and the impacts on our District are as follows.

Unrestricted General Funds:

- \$69.1 million (0.76%) cost of living adjustment (COLA).
- \$29.6 million (0.5%) for enrollment growth.
- \$0.94 million (0.76%) cost of living adjustment (COLA) for mandated cost block grant program.

Restricted Funds:

- There are no new proposed programs this year; only increases to existing programs. We have estimated the District’s allocations based upon our current percentage of the statewide share.

Ongoing Resources:

- \$8.56 million (0.76%) cost of living adjustment (COLA) for Adult Education, EOPS, CARE, DSPS, Apprenticeship, CalWORKS, and Child Care Tax Bailout. This will provide an estimated \$90 thousand increase to our programs.

One-Time Resources:

- \$60 million to expand nursing programs and Bachelor of Science Nursing partnerships. Any funding allocated will likely be done so through the competitive grant process.

In April, without releasing the full details, the Governor and Legislature announced that a deal had been crafted to immediately address almost \$17 billion of the shortfall. It is likely that many of the solutions in the agreement will be modeled on solutions from the January Budget Proposal, which focuses on borrowing. Additional reductions in May could include a negotiated suspension of Prop 98, creation of a maintenance factor, and potential deferrals into FY2024-25.

MAY 2024 GOVERNOR’S STATE BUDGET REVISE

The “May revise,” as it is known, is the Governor’s refined version of the proposal published in January, and must be released by May 14. The Governor released the revised \$288 billion budget proposal on May 10. The original \$38 billion deficit projection in January grew to \$45 billion, driven by lower than projected state revenues, continuing a pendulum swing from the fiscal boom of the COVID-19 pandemic.

- The budget proposal for the California Community Colleges focuses on stability in the context of the significant budget deficit. It includes no major core reductions to programs or services, instead drawing on reserves and operational savings to bring the overall budget in balance. Overall, funding increases slightly compared to the current year enacted budget.
- Revised proposals for ongoing spending include about \$100 million for a 1.07% COLA for community college apportionments, \$31 million more than the Governor’s original proposed COLA of 0.76% in the January budget proposal. The proposal also includes an additional \$13 million for COLAs and adjustments to certain categorical programs, and \$28 million for systemwide enrollment growth of 0.5%.
- One-time funding in the revised proposal remains limited, but retains the previously proposed \$60 million for expansion of nursing program capacity from the Governor’s Budget and adds \$35 million for several projects related to the system’s Vision 2030 priorities.
- The Governor’s revised proposal includes \$29 million in capital outlay funding from Proposition 51 to support the working drawings and construction phases for one continuing project, the same as included in the Governor’s Budget.

FY2024-25 DISTRICT TENTATIVE BUDGET

The SJECCD tentative budget for all (26) funds totals over \$709 million, which is comprised of \$364 million in beginning fund balances and \$345 million in revenues. Because the District is a community-supported (basic aid) District, it is essential that the budget remain conservative. For this coming year, property tax revenues remain a constant, reliable funding stream with an estimated 3.5% increase in secured and unsecured taxes

Property taxes continue to experience volatility in Santa Clara County due to stubbornly high interest rates, lack of new construction and slowing property resales. The District will continue to ensure that there is adequate cash flow to cover daily operations and retain sufficient reserves. As a community supported District, changes in property taxes have a significant impact on the fund balance. The District will continue to manage its one-time community supported funds to ensure current and future fiscal stability. The revenue assumptions have been based on the most current data available at the time of budget development. The expenditure budgets were adjusted based on revenue projections for the District, any known trends in ongoing expenditures, assumptions related to salary and benefit increases, and projected one-time costs.

Budget Assumptions for FY2024-25:

- 3.5% property tax increase (secured and unsecured)
- Mandated Block Grant is budgeted at \$35/FTES
- Proposition 30 Educational Protection Account (EPA) funded at \$100 per FTES
- Categorical program funding reflects prior year allocation
- State Lottery revenue is projected to be \$137 per FTES (unrestricted) and \$79 per FTES (restricted)
- Efficiency target goal at 27.2
- FTES assumption at 9,850 for residents and 700 for non-residents

- Enrollment fee \$46/unit (resident) and \$406/unit (non-resident)
- Contractually obligated and board-approved COLA 4.0%
- Health insurance cost increase 5.14% (PPO) and 8.40% (Kaiser). No change to dental and vision.
- Student account receivable doubtful debt allowance \$2.0M
- Compliance with 50% Law
- Balanced budget with local community support funds

PRELIMINARY BUDGET DEFICIT RECOVERY PLAN

During the FY2024-25 budget development process, the District identified a projected \$4.8 million deficit based on forecasted revenues and expenses. The deficit is primarily driven by lost revenues that were related to FTES decline during the pandemic, and have since not recovered. The District office and its colleges have partnered to identify the following deficit closing measures below to assure a balanced budget.

(In \$)	DO	SJCC	EVC	TOTAL
Management (Salary + Benefits)	1,148,762	(140,653)	-	1,008,109
Classified (Salary + Benefits)	120,060	206,653	303,049	629,762
Faculty	-	994,968	460,403	1,455,371
VACANCIES DEFUNDED	1,268,822	1,060,968	763,452	3,093,242
Overtime		50,000		50,000
Food	2,000	25,000		27,000
Advertising		50,000		50,000
Conferences	20,000	50,000		70,000
Contract Services		92,000		92,000
Non-Instructional Supplies		75,000		75,000
Field Trips		20,000		20,000
NIA's		85,312		85,312
Milpitas		200,000		200,000
Adding East San Jose Revenue to Fund 10 adjunct acct			569,000	569,000
Adjunct load to new faculty hires			238,125	238,125
Faculty Charge to Categoricals Fund 17			193,839	193,839
Charge to COVID Block Grant			227,932	227,932
TOTAL	1,290,822	1,708,280	1,992,348	4,991,450

UNRESTRICTED GENERAL FUND REVENUES

The largest segment of the general fund is the unrestricted portion, which comprises of \$171.3 million from Fund 10. This fund accounts for resources for the general-purpose programs of the District (50% of the total budgeted revenue for all funds). Upon comparison of the FY2023-24 Adopted Budget and the FY2024-25 Tentative Budget, there is an increase of approximately \$10 million due to projected increases in property taxes and higher enrollment, and higher beginning fund balances as a result of reduction in anticipated expenditures due to the pandemic.

Of the total revenues and other sources, \$97.1 million would have been received using the SCFF versus \$137 million because we are Basic Aid. The total amount that is equivalent to what would be potentially received from State apportionment funding is determined by the State Budget Act and is distributed to community college districts by formulas developed by the California Community College Chancellor's Office. The District will not receive State apportionment funding because local property taxes and student enrollment fees exceed the calculation entitlement.

The unrestricted resources come from Property Taxes for Basic Aid (76%), other State Sources (16%), including EPA funds and Lottery, other Local Sources (7%), including enrollment fees, other Financing Sources (1%), primarily comprised of interest income and ground leases, and other Federal sources (<1%). The cash is invested in a comingled county pool investment portfolio, which had a yield of 1.5% as of April 30, 2024.

In November 2016, voters approved Proposition 55 to extend the Education Protection Account (EPA), which is affiliated with the Proposition 30 income tax initiative that was initially passed in November 2012. The District will continue to receive money from Proposition 30 in FY2023-24. The estimated EPA amount for FY2024-25 is approximately \$1.05 million based on \$100 per FTES, assuming a 10,500 FTES. The EPA revenue offsets the instructional salary and benefits expenditures. Revenues, including student material fees, student transcript fees, CalSTRS State on-behalf pension contributions, and the part-time faculty medical benefits have offsetting expenditures.

UNRESTRICTED GENERAL FUND EXPENSES

Most of the expenditures in the unrestricted general fund operating budgets are for employee salaries and benefits. Salaries and benefits comprise 82.2% of its operating budget in the current year's adopted budget. These costs reflect the existing salary rates and estimated benefit cost increases.

The District maintains a position control system that tracks all position changes and accounts for the full cost of each funded position. The data in the system is updated throughout the year as positions are vacated and filled. The information is used to project the cost of salary and benefits for the budget, which is approximately \$140 million for FY2024-25.

The statutory State COLA is projected to be 0.76% for FY2024-25. As a community supported District, SJECCD can offer salary increases that are not in alignment with the recommended State COLA. SJECCD has settled the bargaining agreements with all of the unions and meet and confer groups to include a 4% COLA for FY2024-25. Adjustments have been made for normal step and column advancements in the Tentative Budget.

Districtwide operating costs continue to increase for health and welfare benefit increases, and pension rate increases. PERS rates are anticipated to continue to increase significantly over the next several years, while STRS has reached the statutory maximum rate of 19.1%. The PERS rates are set each year by the PERS Board, and the FY2024-25 rate is 27.80%. The estimated increased costs over the current year are \$420 thousand, and will be reflected in the Adopted Budget.

Unrestricted general fund augmentations are made only based on changes in baseline metrics clearly documenting the need. Every effort is made to offset additional costs with savings and/or to utilize other restricted sources while maintaining reasonable levels of innovation funds in those restricted funds. In addition, SJECCD will continue its practice of reviewing all vacant positions to identify potential efficiencies.

To support student success, EVC is moving forward to hire four new faculty in FY2024-25 in the following disciplines: Engineering, Counseling, Nursing CNA, and Biology. SJCC will hire seven new faculty in FY2024-25 for Biology, Cosmetology/Barbering, General Counseling, Early Childhood Education, Ethnic Studies/African American, HVAC/Electrical and Librarian.

FUND BALANCE

When a fiscal year is closed and actual revenue and expenses finalized, the resulting ending fund balance carries forward and becomes the beginning fund balance for the subsequent fiscal year. The District has adopted budget principles in accordance with the State Chancellor's Office recommendation that districts adopt formal policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of total general fund operating expenditures. Doing so is aligned with Budgeting Best Practices published by the Government Finance Officers Association (GFOA). For SJECCD, this would be a minimum of 16.7%.

Unrestricted general fund reserves provide protection against any unforeseen economic changes that could have a significant impact on the District's operations. From the District's 311 report, the beginning fund balance for FY2023-24 is \$38 million. Through the District's utilization of its unrestricted general fund beginning balance, actual and planned operating expenses and continuing prudent spending at all levels, the District will remain fiscally sound in FY2024-25 and able to support student demand throughout the District. The year-end fund balance for FY2024-25 is expected to remain at \$38 million.

50% LAW COMPLIANCE

Education Code 84362 states that a district's expenditures for salaries of classroom instructors must be equal to or greater than 50% of the district's current expense of education. As enrollment declines and operating budgets increase, it has been challenging for the District to comply with the law. This challenge will continue as the cost of providing technology in the classroom increases and additional counselors are needed to support Guided Pathways. In FY2023-24, the District reported 50.09% for the compliance number for the FY2022-2023 311 annual report. The District is expecting to comply with the 50% law in FY2024-25. Complying with the 50% law will continue to be a challenge in future years.

FACULTY OBLIGATION NUMBER

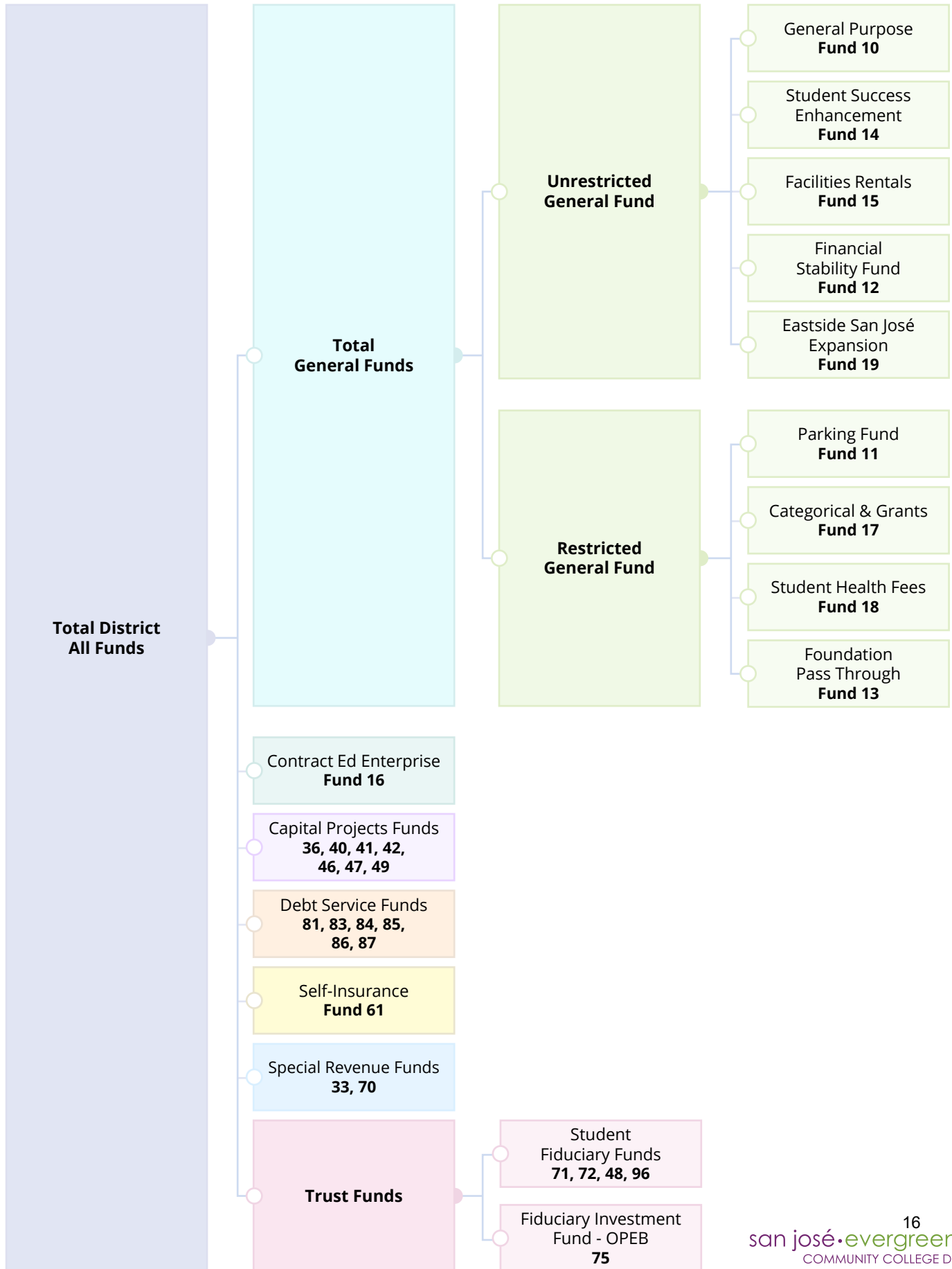
The Faculty Obligation Number (FON) is designed to address the goal of having 75% of instruction provided by full-time faculty. The District can comply with the FON by employing a minimum number of full-time faculty as calculated by the State Chancellor's Office. Another option is to increase the actual percentage change from the prior year at P2. Factors such as FTES and State funding level may alter the FON. Districts that do not comply with the FON will be assessed penalties by the State Chancellor's Office. The District was in compliance for fall 2023, using the full-time faculty obligation number, with a reported 236.9 FTEF, compared to the FON of 170.8, or 66.1 over the FON. The Final Budget includes 262.05 Full-time Equivalent Faculty (FTEF) budgeted positions, of which 239.05 are filled positions. The District is expected to comply with the FON for the fiscal year-end 2023-24, and will review compliance for fiscal year-end 2024-25.

Board of Trustees Budget Principles (Adopted February 13, 2018)

1. Trustees to provide the Chancellor and staff with policy framework for managing an “appropriate” fund balance & structural balance.
2. Affirm a “student centered” approach that ensures our values of opportunity, equity, and social justice.
3. Compliance with accreditation standards.
4. Distinguish between on-going vs. one-time resources and expenses.
5. Manage all resource allocations or funding reductions systematically to maximize student equity and success.
6. Seek efficiencies and revenue opportunities.
7. Establish and maintain an employee salary and compensation structure that is competitive among the Bay 10 Community College Districts.
8. Maintain a minimum 7% Unrestricted General Fund reserve consistent with board policy.
9. District Stabilization Fund
 - a. Board authority required to access.
 - b. Access during economic downturn.
 - c. Access to avoid or delay staffing reductions for non-grant funded positions.
 - d. Replenish in healthy fiscal times.
 - e. 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%.
 - f. 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.

DISTRICT FUNDS MAPPING

ALL FUNDS FLOW CHART



Unrestricted General Funds (Fund 10)

The unrestricted general funds are used to account for resources available for the general purposes of District operations and support of its educational programs. These funds include board-designated monies, which represent a commitment of unrestricted resources that are stipulated by the Board of Trustees to be used for a specific purpose. Such resource designations may be changed at the Board's discretion.

Revenue and expenditure projections are presented in the accounting structure format described in the California Community Colleges Budget and Accounting Manual (BAM). The Budget uses revenue assumptions of local property taxes from the Santa Clara County Treasurer and enrollment fee projections from the finance staff. Expenditure projections are made by the District in consideration of the Board of Trustees' approved Board Goals and known expenditure obligations for employee salaries and benefits, long-term debt obligations, and retiree health benefits. Expenditure amounts presented are expected to be reasonably accurate projections of expenditures for the fiscal year. Adequate reserves should be maintained to allow the District to absorb unanticipated adverse financial conditions.

The District has consolidated funds to account for its unrestricted general fund activities. The Unrestricted General Fund (Fund 10) is the primary operating fund of the District and records all transactions that are not otherwise required by law or regulation to be recorded in another fund. This fund is used to account for revenues received from State apportionment, interest income, property taxes, lottery receipts, student enrollment fees, and several miscellaneous sources. The evaluation of expenditures utilized the previous years' actual expenses to create realistic budgets, although the budgets may not reflect the full cost of programs and services.

Interfund transfers are made to move appropriations and dollars from one fund to another for the purpose of paying for expenditures using the structure required by generally accepted accounting principles applied to governmental entities. The transfer of funds allows money to be moved from one fund to a second fund with the second fund then being responsible for paying all operating costs of that program. This practice allows all program expenditures related to the operation of the program, regardless of funding sources, to be accounted for in a single fund.

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 TENTATIVE BUDGET REPORT**

Fund 10 Budget Summary

Major Object Description	FY22-23 Adopted Budget	FY22-23 Audited Actuals	FY23-24 Adopted Budget	FY23-24 Estimated Actuals	FY24-25 Tentative Budget	FY25-26 Estimated Budget	FY26-27 Estimated Budget
Beginning Fund Balance	34,442,992	34,442,992	37,193,758	36,662,842	38,059,460	38,059,460	36,130,508
<u>Revenues</u>							
Federal	36,000	16,209	2,300	25,259	12,212	12,639	13,082
State Revenue	11,345,135	13,104,168	11,587,748	11,500,328	11,444,592	11,536,149	11,651,510
Local Revenue	138,717,385	146,411,818	149,807,520	153,395,214	158,870,391	162,430,855	168,115,935
Other Financing Sources	125,101	2,068,766	302,306	576,102	1,009,193	1,039,469	1,070,653
Total Revenues	150,223,621	161,600,962	161,699,874	165,496,903	171,336,388	175,019,112	180,851,179
<u>Expenditures</u>							
Academic Salaries	53,569,088	55,673,556	54,868,772	61,722,467	59,166,386	60,941,378	63,074,326
Classified Salaries	33,137,165	29,018,555	31,612,691	31,497,316	34,673,307	35,713,506	36,963,479
Employee Benefits	43,690,783	39,490,202	45,457,555	42,252,112	47,158,419	49,044,756	51,006,546
Total Personnel	130,397,036	124,182,313	131,939,018	135,471,895	140,998,112	145,699,640	151,044,351
Supplies and Materials	894,610	925,404	897,815	1,192,110	1,240,537	1,277,753	1,316,086
Other Operating Expenses & Services	14,108,811	19,370,365	19,609,001	19,651,222	19,769,925	20,363,023	20,973,913
Capital Outlay	234,932	130,598	83,577	342,101	353,268	363,866	374,782
Other Outgo	5,416,712	14,772,432	11,059,304	7,442,957	8,974,546	9,243,782	9,521,096
Total Non-Personnel	20,655,065	35,198,798	31,649,696	28,628,390	30,338,276	31,248,424	32,185,877
Subtotal Expenditures	151,052,101	159,381,111	163,588,715	164,100,285	171,336,388	176,948,064	183,230,228
Discount Factor							
Total Expenditures	151,052,101	159,381,111	163,588,715	164,100,285	171,336,388	176,948,064	183,230,228
Net change in Fund Balance	(828,480)	2,219,851	(1,888,841)	1,396,618	-	(1,928,952)	(2,379,048)
Ending Fund Balance	33,614,512	36,662,842	35,304,917	38,059,460	38,059,460	36,130,508	33,751,460
	22.25%	23.00%	21.58%	23.19%	22.21%	20.42%	18.42%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
481 - Federal Revenue	16,209	2,300	18,373	25,259	12,212	(6,162)	(34)
486 - State Revenue	13,104,168	11,587,748	11,579,028	11,500,328	11,444,592	(134,436)	(1)
488 - Local Revenue	146,411,818	149,807,520	151,465,895	153,395,214	158,870,391	7,404,496	5
489 - Other Financing Sources	2,068,766	302,306	394,613	576,102	1,009,194	614,581	156
48 - Revenue	161,600,962	161,699,874	163,457,909	165,496,904	171,336,388	7,878,479	5
Income	161,600,962	161,699,874	163,457,909	165,496,904	171,336,388	7,878,479	5
<u>Expense</u>							
<u>51 - Academic Salaries</u>							
511 - Instructional Salaries, Regular Sal Sch.	22,315,250	25,002,655	26,352,954	24,420,915	26,650,962	298,008	1
512 - Noninstructional Sal., Regular Sal. Sch.	10,296,717	10,403,112	11,187,966	11,288,912	11,265,797	77,831	1
513 - Instructional Salaries, Nonregular Sch.	21,700,088	17,223,130	18,273,026	23,906,856	18,958,502	685,476	4
514 - Noninstructional Salaries, Nonreg. Sch.	1,361,501	2,239,875	2,561,974	2,105,784	2,291,125	(270,849)	(11)
51 - Academic Salaries	55,673,556	54,868,772	58,375,919	61,722,467	59,166,386	790,467	1
<u>52 - Classified Salaries</u>							
521 - Noninstructional Sal., Reg Full-time Sch	24,550,210	28,225,532	30,303,616	27,368,584	31,075,799	772,183	3
522 - Instructional Aides, Reg. Full-time Sch.	2,566,642	2,755,360	2,929,173	2,483,019	2,950,709	21,536	1
523 - Noninstructional Sal., Non-reg Full-time	1,072,451	262,202	437,622	1,135,118	257,202	(180,420)	(41)
524 - Instructional Aides, Non-reg. Full-time	829,252	369,597	557,155	510,596	389,597	(167,558)	(30)
52 - Classified Salaries	29,018,555	31,612,691	34,227,567	31,497,316	34,673,307	445,740	1
<u>53 - Employee Benefits</u>							
531 - STRS	12,057,890	11,461,132	12,138,103	12,697,920	11,923,619	(214,484)	(2)
532 - PERS	7,364,021	8,836,449	9,473,032	8,450,336	9,880,260	407,228	4
533 - OASDI/Medicare	3,073,260	3,028,840	3,285,822	3,388,513	3,287,820	1,998	0
534 - Health & Welfare	15,232,848	20,588,525	20,560,567	16,300,800	20,423,875	(136,692)	(1)
535 - State Unemployment Insurance	545,187	165,508	179,805	205,733	178,893	(912)	(1)
536 - Workers Compensation	1,181,663	974,549	1,060,080	1,177,509	1,061,399	1,319	0
537 - Retiree Benefits	35,335	402,552	402,552	31,302	402,552		
53 - Employee Benefits	39,490,202	45,457,555	47,099,962	42,252,112	47,158,419	58,457	0
<u>54 - Supplies and Materials</u>							
541 - Instructional Supplies	23,792	5,500	101,938	67,410	122,242	20,304	20
543 - Non-Instructional Supplies	901,612	892,315	1,229,910	1,124,700	1,118,295	(111,615)	(9)
54 - Supplies and Materials	925,404	897,815	1,331,848	1,192,110	1,240,537	(91,311)	(7)
<u>55 - Other Operating Expenses and Services</u>							

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
551 - Personal Services	4,204,397	3,914,204	7,027,084	5,092,872	6,015,742	(1,011,342)	(14)
552 - Travel & Conference	864,434	656,151	1,120,699	846,402	974,540	(146,159)	(13)
554 - Insurance	99,585	1,694,013	545,352	543,607	567,712	22,360	4
555 - Utilities & Operating Expenses	5,849,228	6,067,085	6,100,868	6,427,080	6,478,154	377,286	6
556 - Rents, Leases & Repairs	620,200	939,160	1,014,765	917,638	1,007,450	(7,315)	(1)
557 - Adv/Legal Fees/Audits/Elections	1,831,513	1,088,839	1,466,777	2,423,020	1,298,566	(168,211)	(11)
558 - Other Services	5,901,007	5,249,550	3,716,689	3,400,602	3,427,762	(288,928)	(8)
55 - Other Operating Expenses and Services	19,370,365	19,609,001	20,992,234	19,651,222	19,769,925	(1,222,309)	(6)
<u>56 - Capital Outlay</u>							
561 - Sites & Site Improvement			6,500	6,466		(6,500)	(100)
562 - Buildings & Building Improvement			7,000		7,000		
563 - Library Books	8,182	2,867	6,671	793	5,721	(950)	(14)
564 - Equipment	122,415	80,710	376,409	334,842	340,547	(35,862)	(10)
56 - Capital Outlay	130,598	83,577	396,580	342,101	353,268	(43,312)	(11)
<u>57 - Other Outgo</u>							
573 - Interfund Transfers Out	14,815,431	7,059,304	8,259,304	7,419,121	7,724,545	(534,759)	(6)
575 - Student Financial Aid	(44,499)			22,836			
576 - Other Payments to/for Students	1,500		1,000	1,000		(1,000)	(100)
579 - Contingency & Contra Appropriation		4,000,000			1,250,000	1,250,000	
57 - Other Outgo	14,772,432	11,059,304	8,260,304	7,442,957	8,974,545	714,241	9
Expense	159,381,111	163,588,715	170,684,414	164,100,285	171,336,388	651,974	0
10 - General Fund	2,219,851	(1,888,841)	(7,226,505)	1,396,619	0	7,226,506	(100)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>1 - San Jose City College</u>							
<u>Income</u>							
<u>48 - Revenue</u>							
481 - Federal Revenue	1,960	2,300	4,047	8,172	12,212	8,165	202
486 - State Revenue	62,323	70,000	70,000	54,799	54,799	(15,201)	(22)
488 - Local Revenue	4,268,175	4,699,300	4,768,542	4,941,440	5,240,425	471,883	10
489 - Other Financing Sources	57,332	249,962	339,217	266,120	185,169	(154,048)	(45)
48 - Revenue	4,389,791	5,021,562	5,181,806	5,270,531	5,492,605	310,799	6
Income	4,389,791	5,021,562	5,181,806	5,270,531	5,492,605	310,799	6
<u>Expense</u>							
<u>51 - Academic Salaries</u>							
511 - Instructional Salaries, Regular Sal Sch.	11,658,399	13,196,981	13,832,698	12,852,697	14,181,921	349,223	3
512 - Noninstructional Sal., Regular Sal. Sch.	4,959,268	4,813,071	5,181,999	5,427,388	5,233,410	51,411	1
513 - Instructional Salaries, Nonregular Sch.	10,167,382	9,113,296	9,676,602	10,481,037	10,054,523	377,921	4
514 - Noninstructional Salaries, Nonreg. Sch.	713,418	911,500	1,103,738	1,081,474	937,750	(165,988)	(15)
51 - Academic Salaries	27,498,466	28,034,848	29,795,036	29,842,595	30,407,604	612,568	2
<u>52 - Classified Salaries</u>							
521 - Noninstructional Sal., Reg Full-time Sch	7,086,527	7,327,639	7,858,435	7,485,834	8,044,828	186,393	2
522 - Instructional Aides, Reg. Full-time Sch.	1,284,989	1,300,751	1,383,506	1,269,366	1,399,441	15,935	1
523 - Noninstructional Sal., Non-reg Full-time	315,724		160,220	383,583		(160,220)	(100)
524 - Instructional Aides, Non-reg. Full-time	533,062		187,558	147,746		(187,558)	(100)
52 - Classified Salaries	9,220,303	8,628,390	9,589,720	9,286,530	9,444,269	(145,451)	(2)
<u>53 - Employee Benefits</u>							
531 - STRS	3,955,553	3,129,366	3,472,668	4,372,109	3,330,940	(141,728)	(4)
532 - PERS	2,472,380	2,762,217	2,957,688	2,649,233	3,077,248	119,560	4
533 - OASDI/Medicare	1,155,819	992,584	1,097,754	1,215,966	1,075,534	(22,220)	(2)
534 - Health & Welfare	6,187,192	7,389,829	7,361,871	6,610,887	7,683,174	321,303	4
535 - State Unemployment Insurance	237,023	53,275	60,771	88,199	57,840	(2,931)	(5)
536 - Workers Compensation	515,127	342,032	383,902	494,472	371,252	(12,650)	(3)
537 - Retiree Benefits	19,644			16,576			
53 - Employee Benefits	14,542,739	14,669,303	15,334,654	15,447,442	15,595,987	261,333	2
<u>54 - Supplies and Materials</u>							
541 - Instructional Supplies	7,757		68,791	39,693	89,095	20,304	30
543 - Non-Instructional Supplies	194,572	154,056	377,692	323,710	273,092	(104,600)	(28)
54 - Supplies and Materials	202,329	154,056	446,483	363,404	362,187	(84,296)	(19)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>55 - Other Operating Expenses and Services</u>							
551 - Personal Services	631,439	416,970	905,667	976,970	509,666	(396,001)	(44)
552 - Travel & Conference	483,647	208,554	558,230	435,802	491,806	(66,424)	(12)
554 - Insurance		210,000	227,339	225,895	230,000	2,661	1
555 - Utilities & Operating Expenses	48,332	51,500	54,327	46,016	61,428	7,101	13
556 - Rents, Leases & Repairs	56,385	98,329	123,284	106,666	125,193	1,909	2
557 - Adv/Legal Fees/Audits/Elections	170,746	113,400	184,539	177,621	133,039	(51,500)	(28)
558 - Other Services	8,929	1,309,712	404,986	308,562	826,857	421,871	104
55 - Other Operating Expenses and Services	1,399,479	2,408,465	2,458,373	2,277,531	2,377,989	(80,384)	(3)
<u>56 - Capital Outlay</u>							
563 - Library Books	6,883		(3,000)			3,000	(100)
564 - Equipment	22,614		92,936	85,895	85,088	(7,848)	(8)
56 - Capital Outlay	29,498		89,936	85,895	85,088	(4,848)	(5)
<u>57 - Other Outgo</u>							
573 - Interfund Transfers Out	49,228	82,664	82,664		98,959	16,295	20
575 - Student Financial Aid	(44,499)			22,836			
57 - Other Outgo	4,729	82,664	82,664	22,836	98,959	16,295	20
Expense	52,897,543	53,977,727	57,796,866	57,326,232	58,372,083	575,217	1
1 - San Jose City College	(48,507,752)	(48,956,164)	(52,615,060)	(52,055,701)	(52,879,478)	(264,418)	1
10 - General Fund	(48,507,752)	(48,956,164)	(52,615,060)	(52,055,701)	(52,879,478)	(264,418)	1

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
2 - Evergreen Valley College							
<u>Income</u>							
48 - Revenue							
481 - Federal Revenue	14,249		14,327	17,087		(14,327)	(100)
486 - State Revenue	78,266	72,028	72,028	54,739	72,028		
488 - Local Revenue	4,244,435	4,413,903	4,413,903	4,998,809	5,319,605	905,702	21
489 - Other Financing Sources	491,364	47,344	50,396	309,367	824,025	773,629	1,535
48 - Revenue	4,828,314	4,533,275	4,550,653	5,380,002	6,215,658	1,665,004	37
Income	4,828,314	4,533,275	4,550,653	5,380,002	6,215,658	1,665,004	37
<u>Expense</u>							
51 - Academic Salaries							
511 - Instructional Salaries, Regular Sal Sch.	10,656,851	11,805,674	12,520,256	11,568,218	12,469,041	(51,215)	(0)
512 - Noninstructional Sal., Regular Sal. Sch.	4,928,421	5,206,302	5,599,261	5,476,887	5,607,830	8,569	0
513 - Instructional Salaries, Nonregular Sch.	11,532,706	8,109,834	8,596,424	13,425,819	8,903,979	307,555	4
514 - Noninstructional Salaries, Nonreg. Sch.	574,042	1,303,375	1,431,736	949,339	1,303,375	(128,361)	(9)
51 - Academic Salaries	27,692,020	26,425,185	28,147,677	31,420,264	28,284,225	136,548	0
52 - Classified Salaries							
521 - Noninstructional Sal., Reg Full-time Sch	7,423,453	8,394,558	9,055,424	8,072,847	9,424,291	368,867	4
522 - Instructional Aides, Reg. Full-time Sch.	1,234,435	1,396,609	1,487,667	1,158,004	1,493,268	5,601	0
523 - Noninstructional Sal., Non-reg Full-time	94,231	70,725	85,925	160,303	70,725	(15,200)	(18)
524 - Instructional Aides, Non-reg. Full-time	124,527	169,597	169,597	113,866	169,597		
52 - Classified Salaries	8,876,646	10,031,489	10,798,613	9,505,021	11,157,881	359,268	3
53 - Employee Benefits							
531 - STRS	3,944,864	3,702,167	4,031,163	4,248,872	3,924,821	(106,343)	(3)
532 - PERS	2,473,259	2,897,171	3,101,786	2,822,961	3,344,848	243,062	8
533 - OASDI/Medicare	1,145,554	1,140,340	1,223,987	1,251,013	1,260,155	36,168	3
534 - Health & Welfare	6,140,673	7,668,925	7,668,925	6,537,290	7,790,210	121,285	2
535 - State Unemployment Insurance	235,962	86,939	91,918	91,903	92,364	446	0
536 - Workers Compensation	510,223	470,123	502,087	520,684	508,372	6,285	1
537 - Retiree Benefits	15,690	402,552	402,552	14,726	402,552		
53 - Employee Benefits	14,466,226	16,368,217	17,022,418	15,487,448	17,323,321	300,903	2
54 - Supplies and Materials							
541 - Instructional Supplies	2,885	500	12,947	10,914	12,947		
543 - Non-Instructional Supplies	205,388	212,654	278,551	257,333	256,398	(22,153)	(8)
54 - Supplies and Materials	208,273	213,154	291,498	268,247	269,346	(22,153)	(8)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>55 - Other Operating Expenses and Services</u>							
551 - Personal Services	314,867	122,017	364,364	318,427	330,419	(33,945)	(9)
552 - Travel & Conference	196,616	144,362	238,827	215,404	207,243	(31,584)	(13)
554 - Insurance		154,013	154,013	173,712	173,712	19,699	13
555 - Utilities & Operating Expenses	38,834	30,987	50,460	42,619	46,423	(4,037)	(8)
556 - Rents, Leases & Repairs	73,636	121,673	121,066	58,089	119,142	(1,924)	(2)
557 - Adv/Legal Fees/Audits/Elections	41,764	12,205	34,473	29,298	16,193	(18,279)	(53)
558 - Other Services	777,207	890,735	266,535	1,172	556,802	290,267	109
55 - Other Operating Expenses and Services	1,442,925	1,475,991	1,229,737	838,720	1,449,934	220,197	18
<u>56 - Capital Outlay</u>							
561 - Sites & Site Improvement			6,500	6,466		(6,500)	(100)
562 - Buildings & Building Improvement			7,000		7,000		
563 - Library Books	1,299	2,867	9,671	793	5,721	(3,950)	(41)
564 - Equipment	49,312	29,000	193,605	179,760	158,522	(35,083)	(18)
56 - Capital Outlay	50,611	31,867	216,776	187,019	171,243	(45,533)	(21)
<u>57 - Other Outgo</u>							
573 - Interfund Transfers Out	97,130	187,199	187,199	187,199	87,564	(99,635)	(53)
576 - Other Payments to/for Students	1,500		1,000	1,000		(1,000)	(100)
57 - Other Outgo	98,630	187,199	188,199	188,199	87,564	(100,635)	(53)
Expense	52,835,331	54,733,101	57,894,918	57,894,918	58,743,514	848,596	1
2 - Evergreen Valley College	(48,007,017)	(50,199,826)	(53,344,265)	(52,514,916)	(52,527,856)	816,409	(2)
10 - General Fund	(48,007,017)	(50,199,826)	(53,344,265)	(52,514,916)	(52,527,856)	816,409	(2)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
9 - District Services							
Expense							
51 - Academic Salaries							
512 - Noninstructional Sal., Regular Sal. Sch.	392,689	364,507	386,320	364,251	401,734	15,414	4
514 - Noninstructional Salaries, Nonreg. Sch.	5,828			7,492			
51 - Academic Salaries	398,517	364,507	386,320	371,743	401,734	15,414	4
52 - Classified Salaries							
521 - Noninstructional Sal., Reg Full-time Sch	9,341,636	11,660,415	12,514,711	11,017,252	12,817,629	302,918	2
523 - Noninstructional Sal., Non-reg Full-time	618,995	151,477	151,477	546,843	151,477		
52 - Classified Salaries	9,960,631	11,811,892	12,666,188	11,564,095	12,969,106	302,918	2
53 - Employee Benefits							
531 - STRS	56,024	125,926	130,092	68,118	163,500	33,408	26
532 - PERS	2,292,319	3,032,342	3,260,268	2,810,539	3,298,544	38,276	1
533 - OASDI/Medicare	716,678	834,143	899,813	854,624	891,380	(8,433)	(1)
534 - Health & Welfare	2,710,580	3,691,419	3,691,419	2,909,780	3,773,366	81,947	2
535 - State Unemployment Insurance	66,943	24,172	25,925	23,780	26,561	636	2
536 - Workers Compensation	145,398	155,183	166,432	150,562	170,522	4,090	2
53 - Employee Benefits	5,987,942	7,863,185	8,173,949	6,817,403	8,323,873	149,924	2
54 - Supplies and Materials							
543 - Non-Instructional Supplies	81,317	119,605	101,560	80,596	117,605	16,045	16
54 - Supplies and Materials	81,317	119,605	101,560	80,596	117,605	16,045	16
55 - Other Operating Expenses and Services							
551 - Personal Services	623,591	743,437	693,595	674,314	743,437	49,842	7
552 - Travel & Conference	160,283	243,455	276,605	157,426	223,455	(53,150)	(19)
555 - Utilities & Operating Expenses	62,326	81,660	92,481	89,594	81,660	(10,821)	(12)
556 - Rents, Leases & Repairs	20,647	3,000	10,000	34,169	3,000	(7,000)	(70)
557 - Adv/Legal Fees/Audits/Elections	103,718	69,069	165,663	153,233	69,069	(96,594)	(58)
558 - Other Services	13,253	9,899	10,964	9,785	9,899	(1,065)	(10)
55 - Other Operating Expenses and Services	983,819	1,150,520	1,249,309	1,118,521	1,130,520	(118,789)	(10)
56 - Capital Outlay							
564 - Equipment	28,178	36,710	29,641	14,756	36,710	7,069	24
56 - Capital Outlay	28,178	36,710	29,641	14,756	36,710	7,069	24
57 - Other Outgo							
573 - Interfund Transfers Out	3,000,000						
57 - Other Outgo	3,000,000						

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Expense	20,440,404	21,346,419	22,606,967	19,967,114	22,979,548	372,581	2
9 - District Services	(20,440,404)	(21,346,419)	(22,606,967)	(19,967,114)	(22,979,548)	(372,581)	2
10 - General Fund	(20,440,404)	(21,346,419)	(22,606,967)	(19,967,114)	(22,979,548)	(372,581)	2

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
9 - Districtwide							
Income							
48 - Revenue							
486 - State Revenue	12,963,579	11,445,720	11,437,000	11,390,790	11,317,765	(119,235)	(1)
488 - Local Revenue	137,899,207	140,692,217	142,281,350	143,164,215	148,000,892	5,719,542	4
489 - Other Financing Sources	1,520,070	5,000	5,000	615		(5,000)	(100)
48 - Revenue	152,382,857	152,142,937	153,723,350	154,555,620	159,318,657	5,595,307	4
Income	152,382,857	152,142,937	153,723,350	154,555,620	159,318,657	5,595,307	4
Expense							
51 - Academic Salaries							
514 - Noninstructional Salaries, Nonreg. Sch.	54,777			40,979	50,000	50,000	
51 - Academic Salaries	54,777			40,979	50,000	50,000	
52 - Classified Salaries							
521 - Noninstructional Sal., Reg Full-time Sch	203,104	300,000	300,000	217,604	247,000	(53,000)	(18)
522 - Instructional Aides, Reg. Full-time Sch.	47,218	58,000	58,000	55,649	58,000		
523 - Noninstructional Sal., Non-reg Full-time	30,742	35,000	35,000	39,388	35,000		
524 - Instructional Aides, Non-reg. Full-time	171,664	200,000	200,000	248,984	220,000	20,000	10
52 - Classified Salaries	452,726	593,000	593,000	561,625	560,000	(33,000)	(6)
53 - Employee Benefits							
531 - STRS	4,092,146	4,500,000	4,500,000	4,004,641	4,500,000		
532 - PERS	7,138			14,313	15,000	15,000	
533 - OASDI/Medicare	16,246	20,000	20,000	22,641	20,000		
534 - Health & Welfare	2,346	1,600,000	1,600,000	4,491	1,000,000	(600,000)	(38)
535 - State Unemployment Insurance	1,672			660	1,000	1,000	
536 - Workers Compensation	3,509			4,133	4,000	4,000	
53 - Employee Benefits	4,123,057	6,120,000	6,120,000	4,050,879	5,540,000	(580,000)	(9)
54 - Supplies and Materials							
541 - Instructional Supplies	6,525	5,000	5,000	1,602	5,000		
543 - Non-Instructional Supplies	407,784	380,000	456,200	447,154	456,200		
54 - Supplies and Materials	414,308	385,000	461,200	448,756	461,200		
55 - Other Operating Expenses and Services							
551 - Personal Services	2,630,270	2,626,480	5,061,865	3,121,569	4,427,920	(633,946)	(13)
552 - Travel & Conference	20,273	56,780	46,236	36,970	51,236	5,000	11
554 - Insurance	99,585	1,330,000	164,000	144,000	164,000		
555 - Utilities & Operating Expenses	5,653,149	5,814,562	5,820,562	6,165,813	6,200,267	379,705	7

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
556 - Rents, Leases & Repairs	466,740	714,158	747,977	706,276	747,977	0	0
557 - Adv/Legal Fees/Audits/Elections	1,508,925	884,165	1,072,402	2,053,169	1,072,403	1	0
558 - Other Services	5,101,617	3,035,204	3,034,204	3,081,083	2,034,204	(1,000,000)	(33)
55 - Other Operating Expenses and Services	15,480,560	14,461,349	15,947,246	15,308,880	14,698,007	(1,249,240)	(8)
<u>56 - Capital Outlay</u>							
564 - Equipment	21,645	15,000	60,228	54,431	60,227	(1)	(0)
56 - Capital Outlay	21,645	15,000	60,228	54,431	60,227	(1)	(0)
<u>57 - Other Outgo</u>							
573 - Interfund Transfers Out	11,669,073	6,789,441	7,989,441	7,231,923	7,538,022	(451,419)	(6)
579 - Contingency & Contra Appropriation		4,000,000			1,250,000	1,250,000	
57 - Other Outgo	11,669,073	10,789,441	7,989,441	7,231,923	8,788,022	798,581	10
Expense	32,216,146	32,363,790	31,171,115	27,697,473	30,157,455	(1,013,660)	(3)
9 - District Services	120,166,710	119,779,147	122,552,235	126,858,147	129,161,202	6,608,967	5
10 - General Fund	120,166,710	119,779,147	122,552,235	126,858,147	129,161,202	6,608,967	5

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

12 - Financial Stability Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
48978 - Interfund Trans In (10 fr 12)	500,000						
48 - Revenue	500,000						
Income	500,000						
12 - Financial Stability Fund	500,000						
<i>Beginning Fund Balance, July 1st</i>					<i>2,250,000</i>		
<i>Ending Fund Balance, June, 30th</i>					<i>2,250,000</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

14 - Student Success Enhancement Fd

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
48853 - Retail Center Lease Revenue	25,000	25,000	25,000	25,000	25,000		
48 - Revenue	25,000	25,000	25,000	25,000	25,000		
Income	25,000	25,000	25,000	25,000	25,000		
14 - Student Success Enhancement Fd	25,000	25,000	25,000	25,000	25,000		
<i>Beginning Fund Balance, July 1st</i>				360,450	385,450		
<i>Ending Fund Balance, June, 30th</i>				385,450	410,450		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

15 - Facility Rental Auxiliary Fund
2 - Evergreen Valley College

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48874 - Use of Facilities	160,220	200,000	200,000	200,000	200,000		
48967 - Interfund Trans In (15 fr 17)	1,490,324						
48 - Revenue	1,650,544	200,000	200,000	200,000	200,000		
Income	1,650,544	200,000	200,000	200,000	200,000		
Expense							
52110 - Reg, Other Than Instruction - Un		76,699	76,699	76,699	88,793	12,094	16
52351 - Overtime				1,302			
52 - Classified Salaries		76,699	76,699	78,001	88,793	12,094	16
53220 - PERS Reg Classified		20,463	20,463	20,463	23,690	3,227	16
53320 - OASDI-Classified/Non-Instr Cert.		5,867	5,867	5,867	6,792	925	16
53420 - H & W - Non-Instruction		51,939	51,939	51,939	54,482	2,543	5
53520 - Unemployment Insurance - Non-Instruction		153	153	153	178	25	16
53620 - Workers Comp - Non-Instruction		985	985	985	1,140	155	16
53 - Employee Benefits		79,407	79,407	79,407	86,282	6,875	9
54300 - Supplies - Non Instruction		32,000	32,000	8,683	32,000		
54 - Supplies and Materials		32,000	32,000	8,683	32,000		
55100 - Personal Services		88,400	88,400		88,400		
55625 - Repairs Pm Agreements		32,610	32,610	32,610	32,610		
55711 - Advertising				5,000			
55800 - Other Operating Expense				1,179			
55820 - Undistributed Funded Programs		2,393,529	2,390,529		2,556,437	165,908	7
55830 - Other Operating Expense			3,000			(3,000)	(100)
55 - Other Operating Expenses and Services		2,514,539	2,514,539	38,789	2,677,447	162,908	6
56411 - Equipment - (\$200 Through \$4,999)		220,189	220,189	1,678	220,189		
56 - Capital Outlay		220,189	220,189	1,678	220,189		
57344 -	451,889						
57 - Other Outgo	451,889						
Expense	451,889	2,922,834	2,922,834	206,558	3,104,711	181,877	6
2 - Evergreen Valley College	1,198,655	(2,722,834)	(2,722,834)	(6,558)	(2,904,711)	(181,877)	7
<i>Beginning Fund Balance, July 1st</i>				2,911,269	2,904,711		
<i>Ending Fund Balance, June 30th</i>				2,904,711	0		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

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

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48874 - Use of Facilities	294,017	165,000	165,000	185,342	178,800	13,800	8
48957 -	451,889						
48967 - Interfund Trans In (15 fr 17)	712,634	174,006	174,006			(174,006)	(100)
48 - Revenue	1,458,540	339,006	339,006	185,342	178,800	(160,206)	(47)
Income	1,458,540	339,006	339,006	185,342	178,800	(160,206)	(47)
Expense							
52110 - Reg, Other Than Instruction - Un	200,042	263,335	263,335	307,194	293,794	30,459	12
52351 - Overtime	15,619	11,000	11,000	2,413	11,000		
52 - Classified Salaries	215,660	274,335	274,335	309,607	304,794	30,459	11
53220 - PERS Reg Classified	50,588	70,258	70,258	81,243	78,384	8,126	12
53320 - OASDI-Classified/Non-Instr Cert.	16,465	20,146	20,146	19,792	22,475	2,329	12
53420 - H & W - Non-Instruction	82,200	120,362	120,362	117,857	126,936	6,574	5
53520 - Unemployment Insurance - Non-Instruction	1,403	527	527	504	587	60	11
53620 - Workers Comp - Non-Instruction	2,946	3,381	3,381	3,269	3,772	391	12
53 - Employee Benefits	153,603	214,674	214,674	222,665	232,154	17,480	8
54300 - Supplies - Non Instruction	46,234	75,300	75,337	977	25,000	(50,337)	(67)
54301 - Food & Food Serv - Non-Instr	5,057	5,000	5,000	1,322		(5,000)	(100)
54 - Supplies and Materials	51,292	80,300	80,337	2,299	25,000	(55,337)	(69)
55100 - Personal Services	20,641	125,506	125,179			(125,179)	(100)
55200 - Conference	10,278	11,500	8,500			(8,500)	(100)
55220 - Memberships	3,000	3,000	4,900			(4,900)	(100)
55510 - Telephone		3,400	3,400		1,000	(2,400)	(71)
55550 - Garbage		6,000	5,177			(5,177)	(100)
55560 - Fuel/Oil	1,568	15,700	15,700	1,743	1,500	(14,200)	(90)
55570 - Uniforms	2,578						
55620 - Repairs	14,197	1,000	1,000			(1,000)	(100)
55625 - Repairs Pm Agreements	1,398	1,500	1,500			(1,500)	(100)
55711 - Advertising	4,501	7,500	9,750			(9,750)	(100)
55820 - Undistributed Funded Programs		1,083,288	1,083,251		1,482,995	399,744	37
55 - Other Operating Expenses and Services	58,159	1,258,394	1,258,357	1,743	1,485,495	227,138	18
56411 - Equipment - (\$200 Through \$4,999)	12,707						
56 - Capital Outlay	12,707						
Expense	491,421	1,827,703	1,827,703	536,314	2,047,443	219,740	12
1 - San Jose City College	967,119	(1,488,697)	(1,488,697)	(350,972)	(1,868,643)	(379,946)	26

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

2,219,615 1,868,643
1,868,643 0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

19 - East San Jose Fund

Consolidated

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48890 - Other Local Income			946,143	377,018		(946,143)	(100)
48959 - Interfund Trans In (19 fr 10)	1,591,178	1,250,000	303,857	872,982	1,250,000	946,143	311
48 - Revenue	1,591,178	1,250,000	1,250,000	1,250,000	1,250,000		
Income	1,591,178	1,250,000	1,250,000	1,250,000	1,250,000		
<u>Expense</u>							
<u>51 - Academic Salaries</u>							
51400 - Hrly Cert Sal-Non Teach			2,000			(2,000)	(100)
51 - Academic Salaries			2,000			(2,000)	(100)
<u>52 - Classified Salaries</u>							
52110 - Reg, Other Than Instruction - Un	71,592			84,822			
52120 - Reg, Other Than Instruction - Mg		128,482	128,482		141,639	13,157	10
52351 - Overtime	542			2,792			
52 - Classified Salaries	72,134	128,482	128,482	87,614	141,639	13,157	10
<u>53 - Employee Benefits</u>							
53120 - STRS Non-Instructional			339			(339)	(100)
53220 - PERS Reg Classified	18,163	34,279	34,279	22,631	37,789	3,510	10
53320 - OASDI-Classified/Non-Instr Cert.	5,524	9,829	9,858	6,711	10,836	978	10
53420 - H & W - Non-Instruction	11,877	37,034	37,034	13,567	38,791	1,757	5
53520 - Unemployment Insurance - Non-Instruction	469	257	261	175	283	22	8
53620 - Workers Comp - Non-Instruction	984	1,650	1,676	1,099	1,819	143	9
53 - Employee Benefits	37,017	83,049	83,447	44,183	89,518	6,071	7
<u>55 - Other Operating Expenses and Services</u>							
55100 - Personal Services	40,754		30,000	85,700		(30,000)	(100)
55712 - Legal Expenses			10,000	1,079		(10,000)	(100)
55820 - Undistributed Funded Programs			946,143		377,018	(569,125)	(60)
55830 - Other Operating Expense		1,250,000	261,459		1,018,843	757,384	290
55 - Other Operating Expenses and Services	40,754	1,250,000	1,247,602	86,779	1,395,861	148,259	12
<u>57 - Other Outgo</u>							
57300 - Interfund Transfers Out					569,125	569,125	
57 - Other Outgo					569,125	569,125	
Expense	149,905	1,461,531	1,461,531	218,576	2,196,143	734,612	50
19 - East San Jose Fund	1,441,272	(211,531)	(211,531)	1,031,424	(946,143)	(734,612)	347
<i>Beginning Fund Balance, July 1st</i>				<i>1,441,273</i>	<i>2,472,697</i>		
<i>Ending Fund Balance, June, 30th</i>				<i>2,472,697</i>	<i>1,526,554</i>		<i>33</i>

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

19 - East San Jose Fund
1 - San Jose City College

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48890 - Other Local Income			377,018	377,018		(377,018)	(100)
48 - Revenue			377,018	377,018		(377,018)	(100)
Income			377,018	377,018		(377,018)	(100)
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
55820 - Undistributed Funded Programs			377,018		377,018		
55 - Other Operating Expenses and Services			377,018		377,018		
Expense			377,018		377,018		
1 - San Jose City College				377,018	(377,018)	(377,018)	
<i>Beginning Fund Balance, July 1st</i>				<i>0</i>	<i>377,018</i>		
<i>Ending Fund Balance, June, 30th</i>				<i>377,018</i>	<i>0</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

19 - East San Jose Fund
 2 - Evergreen Valley College

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48890 - Other Local Income			569,125			(569,125)	(100)
48959 - Interfund Trans In (19 fr 10)				569,125			
48 - Revenue			569,125	569,125		(569,125)	(100)
Income			569,125	569,125		(569,125)	(100)
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
55820 - Undistributed Funded Programs			569,125			(569,125)	(100)
55 - Other Operating Expenses and Services			569,125			(569,125)	(100)
<u>57 - Other Outgo</u>							
57300 - Interfund Transfers Out					569,125	569,125	
57 - Other Outgo					569,125	569,125	
Expense			569,125		569,125		
2 - Evergreen Valley College				569,125	(569,125)	(569,125)	
<i>Beginning Fund Balance, July 1st</i>				<i>0</i>	<i>569,125</i>		
<i>Ending Fund Balance, June, 30th</i>				<i>569,125</i>	<i>0</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

19 - East San Jose Fund
19 - East San Jose Extension

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48 - Revenue							
48959 - Interfund Trans In (19 fr 10)	1,591,178	1,250,000	303,857	303,857	1,250,000	946,143	311
48 - Revenue	1,591,178	1,250,000	303,857	303,857	1,250,000	946,143	311
Income	1,591,178	1,250,000	303,857	303,857	1,250,000	946,143	311
Expense							
51 - Academic Salaries							
51400 - Hrly Cert Sal-Non Teach			2,000			(2,000)	(100)
51 - Academic Salaries			2,000			(2,000)	(100)
52 - Classified Salaries							
52110 - Reg, Other Than Instruction - Un				84,822			
52120 - Reg, Other Than Instruction - Mg		128,482	128,482		141,639	13,157	10
52351 - Overtime				2,792			
52 - Classified Salaries		128,482	128,482	87,614	141,639	13,157	10
53 - Employee Benefits							
53120 - STRS Non-Instructional			339			(339)	(100)
53220 - PERS Reg Classified		34,279	34,279	22,631	37,789	3,510	10
53320 - OASDI-Classified/Non-Instr Cert.		9,829	9,858	6,711	10,836	978	10
53420 - H & W - Non-Instruction		37,034	37,034	13,567	38,791	1,757	5
53520 - Unemployment Insurance - Non-Instruction		257	261	175	283	22	8
53620 - Workers Comp - Non-Instruction		1,650	1,676	1,099	1,819	143	9
53 - Employee Benefits		83,049	83,447	44,183	89,518	6,071	7
55 - Other Operating Expenses and Services							
55100 - Personal Services	40,754		30,000	85,700		(30,000)	(100)
55712 - Legal Expenses			10,000	1,079		(10,000)	(100)
55830 - Other Operating Expense		1,250,000	261,459		1,018,843	757,384	290
55 - Other Operating Expenses and Services	40,754	1,250,000	301,459	86,779	1,018,843	717,384	238
Expense	40,754	1,461,531	515,388	218,576	1,250,000	734,612	143
19 - East San Jose Extension	1,550,424	(211,531)	(211,531)	85,281		211,531	(100)
<i>Beginning Fund Balance, July 1st</i>				1,441,272	1,526,553		
<i>Ending Fund Balance, June, 30th</i>				1,526,553	1,526,553		

Restricted General Funds

Restricted general funds are used to account for resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditures. Such externally imposed restrictions are to be contrasted with internally created designations imposed by the governing board on unrestricted monies. In general, unrestricted monies can be used for any legal purpose deemed necessary. Restricted monies are generally from an external source that requires the monies to be used for specific purposes.

Restricted General Grants and Categorical Funds are established for the District to receive financial assistance from Federal, State, and local agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Restricted Funds include the Parking Fund (Fund 11), the Foundation Pass-Through (Fund 13), Categorical and Grants (Fund 17), Student Health Fees (Fund 18).

Federal, State, and Local agencies frequently require that a district receiving special funding provide general fund dollars to the restricted program. This “match” varies by funding agency and may be in the form of a cash contribution to pay for specific expenditures, or it may be an “in-kind” contribution that is made through the allocation of existing district resources such as the use of a facility or use of equipment, utilities, or personnel.

The restricted general fund is used to account for categorical and special funded programs including Student Equity and Achievement Programs (SEAP), Disabled Students Programs and Services (DSPS), Extended Opportunity Programs and Services (EOPS), and California Work Opportunity and Responsibility to Kids (CalWORKs).

Adjustments for these programs will be made when funds are allocated to the District. Each of the categorical programs must balance its expenditures with expected revenues. These budgets will be updated throughout the year as entitlements and apportionments are revised and approved by the granting agencies.

A short description of the categorical programs is provided below:

CARE – Cooperative Agencies Resources for Education is designed to assist Extended Opportunity Programs and Services (EOPS) students who at the time of acceptance into CARE are recipients of TANF (Temporary Assistance for Needy Families) and CalWORKs (California Work Opportunity and Responsibility to Kids), and are single heads of household with children under 14 years old, to break the welfare-dependency cycle by completing college-level educational training programs, and therefore, become more employable and economically self-sufficient. In addition, grants and allowances for childcare, transportation, books, and supplies are provided to enhance the retention, persistence, graduation, and transfer rates of these highly motivated, but academically high risk students in their chosen educational objectives.

EOPS – Extended Opportunity Programs and Services program's primary goal is to encourage the enrollment, retention and transfer of students handicapped by language, social, economic and educational disadvantages, and to facilitate the successful completion of their goals and objectives in college. EOPS offers academic and support counseling, financial aid, and other support services.

DSPS – Disabled Students Programs and Services program provides support services, specialized instruction, and educational accommodations to students with disabilities so they can participate as fully, and benefit as equitably, from the college experience as their non-disabled peers.

Financial Aid – The Student Financial Assistance Program provides coordination, technical assistance and policy leadership for the California Community Colleges with respect to locally administered Federal, State and institutional financial aid programs. In addition, resources are provided for the Board Financial Assistance Program (BFAP). The largest allocation of the State grants is funded by the Workforce and Economic Development Program Grant. The purpose of the program is to advance the state's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement, technology deployment and business development consistent with the state's regional economies.

Lottery revenue restricted for instructional materials is included as State revenue and allocated to the colleges based on FTES.

Health Services Fund - Restricted fund for the operation of the Student Health Centers on both campuses. In accordance with Education Code Section 76355, expenditures are restricted to payment of the cost of health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center. The overall goal of the program is to help students maintain optimal health so they may successfully achieve their educational goals. The health services fee is currently \$21/semester.

Parking Fund - Established for the receipt and accounting of parking fees and revenues from citations. Education Code Section 76360 authorizes community college districts to assess a parking fee either through semester permits or a daily parking fee.

The current fee schedule for the Fall/Spring semester is as follows:

EVC	SJCC
\$45 - Automobiles permit	\$45 - Automobiles permit without CCPGFW
\$35 - Carpool permit	\$25 - Carpool permit with CCPGFW
\$25 - BOGFW recipients	\$15 - Motorcycle permit
\$15 - Motorcycle permit	
\$3 - Daily Permit	

The collected fees must be expended for the purchase, construction, operation, maintenance, enforcement, and improvement of the parking facilities.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

11 - Parking Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48878 - Parking Fees	56,901	100,000	100,000	30,571	100,000		
48881 - Transportation Fee	156,016	194,000	194,000	170,843	194,000		
48985 - Interfund Transfers In (to 11 from 10)	1,824,656	1,699,646	1,699,646	1,678,568	1,873,093	173,447	10
48 - Revenue	2,037,574	1,993,646	1,993,646	1,879,982	2,167,093	173,447	9
Income	2,037,574	1,993,646	1,993,646	1,879,982	2,167,093	173,447	9
Expense							
52110 - Reg, Other Than Instruction - Un	655,391	668,047	668,047	538,393	734,464	66,417	10
52111 - Regular, Professional Growth	330			330			
52120 - Reg, Other Than Instruction - Mg	119,635	130,190	130,190	137,720	145,568	15,378	12
52130 - Reg, Other Than Instruction - Su	52,557	54,768	54,768	58,267	63,453	8,685	16
52350 - Substitutes	2,251						
52351 - Overtime	143,977			126,337			
52 - Classified Salaries	974,142	853,005	853,005	861,047	943,485	90,480	11
53220 - PERS Reg Classified	206,814	227,579	227,579	186,198	251,721	24,142	11
53320 - OASDI-Classified/Non-Instr Cert.	74,178	63,512	63,512	61,730	69,663	6,151	10
53420 - H & W - Non-Instruction	307,949	344,193	344,193	273,234	357,522	13,329	4
53520 - Unemployment Insurance - Non-Instruction	6,501	1,707	1,707	1,722	1,888	181	11
53620 - Workers Comp - Non-Instruction	13,567	10,950	10,950	10,740	12,114	1,164	11
53 - Employee Benefits	609,008	647,941	647,941	533,625	692,908	44,967	7
54300 - Supplies - Non Instruction	3,285	3,000	11,005	10,333	12,000	995	9
54310 - Software Non Instruction Over \$200	150	200	200		200		
54 - Supplies and Materials	3,435	3,200	11,205	10,333	12,200	995	9
55100 - Personal Services	369,384	399,000	374,280	378,443	399,000	24,720	7
55130 - License Renewal Non-Instr	31,500	33,000	38,495	75,006	80,000	41,505	108
55570 - Uniforms	500	500	2,485	583	500	(1,985)	(80)
55625 - Repairs Pm Agreements	33,019	35,000	2,749	5,499	35,000	32,251	1,173
55831 - Bank Charges	3,854	22,000	22,000	2,334	4,000	(18,000)	(82)
55 - Other Operating Expenses and Services	438,257	489,500	440,009	461,865	518,500	78,491	18
56413 - Equipment - 3 yrs life	12,732		13,112	13,112		(13,112)	(100)
56418 - Capitalizable Eqpt - 8 yr life			28,373			(28,373)	(100)
56 - Capital Outlay	12,732		41,486	13,112		(41,486)	(100)
Expense	2,037,574	1,993,646	1,993,646	1,879,982	2,167,093	173,447	9

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

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SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

13 - Foundation Pass Through

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48890 - Other Local Income	94,725						
48958 - Interfund Trans In (13 fr 10)	182,896	924,395	924,395	865,959	978,015	53,620	6
48 - Revenue	277,621	924,395	924,395	865,959	978,015	53,620	6
Income	277,621	924,395	924,395	865,959	978,015	53,620	6
Expense							
51220 - Other Contract Salaries - Mgmt	111,785			147,940	99,506	99,506	
51 - Academic Salaries	111,785			147,940	99,506	99,506	
52110 - Reg, Other Than Instruction - Un	46,169	372,316	372,316	164,764	316,353	(55,963)	(15)
52120 - Reg, Other Than Instruction - Mg	39,606	177,137	177,137	225,165	206,744	29,607	17
52310 - Hrlly, Other Than Instruction				40,072			
52351 - Overtime	882			9,287			
52 - Classified Salaries	86,658	549,453	549,453	439,288	523,097	(26,356)	(5)
53110 - STRS				171			
53120 - STRS Non-Instructional	8,878			17,159	6,926	6,926	
53210 - PERS Inst Aids		54,304	54,304			(54,304)	(100)
53220 - PERS Reg Classified	27,090	88,624	88,624	109,305	156,436	67,812	77
53310 - OASDI Certif/Instr Aide		15,934	15,934	12		(15,934)	(100)
53320 - OASDI-Classified/Non-Instr Cert.	8,255	23,902	23,902	34,105	39,542	15,640	65
53410 - H & W - Instruction		74,067	74,067	227		(74,067)	(100)
53420 - H & W - Non-Instruction	31,210	109,897	109,897	109,217	143,267	33,370	30
53510 - Unemployment Insurance - Instruction		442	442	2		(442)	(100)
53520 - Unemployment Insurance - Non-Instruction	1,263	664	664	1,166	1,246	582	88
53610 - Workers Comp - Instruction		2,843	2,843	11		(2,843)	(100)
53620 - Workers Comp - Non-Instruction	2,483	4,265	4,265	7,357	7,995	3,730	87
53 - Employee Benefits	79,179	374,942	374,942	278,732	355,412	(19,530)	(5)
Expense	277,621	924,395	924,395	865,959	978,015	53,620	6

13 - Foundation Pass Through

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

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SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
9 - District Services							
Income							
0 - Unspecified							
488 - Local Revenue					225,147	225,147	
0 - Unspecified					225,147	225,147	
1 - Federal							
481 - Federal Revenue	1,691,523		331,150	153,481	175,000	(156,150)	(47)
1 - Federal	1,691,523		331,150	153,481	175,000	(156,150)	(47)
2 - State							
486 - State Revenue	1,260,314	3,459,836	4,107,265	1,021,513	2,674,627	(1,432,638)	(35)
2 - State	1,260,314	3,459,836	4,107,265	1,021,513	2,674,627	(1,432,638)	(35)
3 - Local							
488 - Local Revenue	299,173						
3 - Local	299,173						
Income	3,251,011	3,459,836	4,438,415	1,174,994	3,299,921	(1,363,642)	
9 - District Services	3,251,011	3,459,836	4,438,415	1,174,994	3,299,921	(1,363,642)	
17 - Grants / Categoricals	3,251,011	3,459,836	4,438,415	1,174,994	3,299,921	(1,363,642)	
<i>Beginning Fund Balance, July 1st</i>				0	0		
<i>Ending Fund Balance, June 30th</i>				0	0		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
9 - District Services							
Expense							
0 - Unspecified							
00000 - User unspecified							
96 - District Services					450,294	450,294	
00000 - User unspecified					450,294	450,294	
0 - Unspecified					450,294	450,294	
1 - Federal							
10508 - ARPA HEERF III							
95 - DS Prior Year C/O and One-time Items	1,500,000						
10508 - ARPA HEERF III	1,500,000						
10901 - NSF Model Curric - Civil Engineering							
98 - WorkForce Institute	16,577						
10901 - NSF Model Curric - Civil Engineering	16,577						
10902 - NSF INCLUDES Alliance Yr 2							
98 - WorkForce Institute	72,448						
10902 - NSF INCLUDES Alliance Yr 2	72,448						
10903 - NSF Model Curr-Civil Eng (03-04)							
98 - WorkForce Institute	10,567						
10903 - NSF Model Curr-Civil Eng (03-04)	10,567						
10904 - WestEd Grant E3 institute							
98 - WorkForce Institute	47,154			340			
10904 - WestEd Grant E3 institute	47,154			340			
10905 - Incorp 3-D Laser Scan Lan Surv							
98 - WorkForce Institute			331,150	153,141	175,000	(156,150)	(47)
10905 - Incorp 3-D Laser Scan Lan Surv			331,150	153,141	175,000	(156,150)	(47)
10921 - NSF SRI Project Goals YR1							
98 - WorkForce Institute	4,433						
10921 - NSF SRI Project Goals YR1	4,433						
10922 - NSF-SRI Project GOALS YR2							
98 - WorkForce Institute	4,164						

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
10922 - NSF-SRI Project GOALS YR2	4,164						
<u>10923 -</u>							
98 - WorkForce Institute	36,180						
10923 -	36,180						
1 - Federal	1,691,523		331,150	153,481	175,000	(156,150)	(47)
<u>2 - State</u>							
<u>20400 - Student Equity & Achievement</u>							
95 - DS Prior Year C/O and One-time Items	77,887	46,669	46,471	46,471	73,808	27,338	59
96 - District Services	55,338	101,808	101,808	28,000	101,808		
20400 - Student Equity & Achievement	133,224	148,478	148,279	74,471	175,617	27,338	18
<u>21302 - Financial Aid Technology</u>							
95 - DS Prior Year C/O and One-time Items	15,589	20,897	20,897		20,897		
21302 - Financial Aid Technology	15,589	20,897	20,897		20,897		
<u>21611 - Covid 19 Recovery Block Grant</u>							
95 - DS Prior Year C/O and One-time Items		1,007,042	743,042	743,042		(743,042)	(100)
21611 - Covid 19 Recovery Block Grant		1,007,042	743,042	743,042		(743,042)	(100)
<u>22507 - Library Services Platform</u>							
99 - Districtwide	11,374	1,822	1,822			(1,822)	(100)
22507 - Library Services Platform	11,374	1,822	1,822			(1,822)	(100)
<u>22591 - Classified Prof Devlp</u>							
95 - DS Prior Year C/O and One-time Items		62,664	62,664		62,664		
22591 - Classified Prof Devlp		62,664	62,664		62,664		
<u>22596 - EEO Best Practices</u>							
95 - DS Prior Year C/O and One-time Items	40,374	167,959	167,959	61,000	106,959	(61,000)	(36)
22596 - EEO Best Practices	40,374	167,959	167,959	61,000	106,959	(61,000)	(36)
<u>22597 - Equal Employment Opportunity</u>							
95 - DS Prior Year C/O and One-time Items	62,151	208,975	206,715	61,000	284,603	77,888	38
96 - District Services		50,000	138,888		138,888		
22597 - Equal Employment Opportunity	62,151	258,975	345,603	61,000	423,491	77,888	23
<u>24102 - Systemwide Tech Data Security</u>							
99 - Districtwide		792,000	1,617,000	82,000	885,000	(732,000)	(45)
24102 - Systemwide Tech Data Security		792,000	1,617,000	82,000	885,000	(732,000)	(45)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>25619 - Adult Education Block Grant</u>							
97 - WorkForce Institute C/O and One-time Items	58,824						
98 - WorkForce Institute	590,210	(129,221)					
25619 - Adult Education Block Grant	649,034	(129,221)					
<u>25700 - State STRS On-Behalf Payment</u>							
99 - Districtwide	348,568						
25700 - State STRS On-Behalf Payment	348,568						
<u>26220 - College Specific Allocations</u>							
99 - Districtwide		1,000,000	1,000,000		1,000,000		
26220 - College Specific Allocations		1,000,000	1,000,000		1,000,000		
2 - State	1,260,314	3,330,615	4,107,265	1,021,513	2,674,627	(1,432,638)	(35)
<u>3 - Local</u>							
<u>31601 - United Way Grant</u>							
97 - WorkForce Institute C/O and One-time Items	66,873						
98 - WorkForce Institute	185,000	129,221					
31601 - United Way Grant	251,873	129,221					
<u>31613 - Kaiser Permanente Benefits</u>							
98 - WorkForce Institute	25,000						
31613 - Kaiser Permanente Benefits	25,000						
<u>32418 - SC Cnty Office of ReEntry Svs</u>							
98 - WorkForce Institute	22,300						
32418 - SC Cnty Office of ReEntry Svs	22,300						
3 - Local	299,173	129,221					
Expense	3,251,011	3,459,836	4,438,415	1,174,994	3,299,921	(1,138,495)	(26)
9 - District Services	(3,251,011)	(3,459,836)	(4,438,415)	(1,174,994)	(3,299,921)	1,138,495	(26)
17 - Grants / Categoricals	(3,251,011)	(3,459,836)	(4,438,415)	(1,174,994)	(3,299,921)	1,138,495	(26)

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

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SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
2 - Evergreen Valley College							
<u>Income</u>							
<u>1 - Federal</u>							
481 - Federal Revenue	8,671,014	9,991,480	9,763,829	8,186,984	3,496,534	(6,267,295)	(64)
489 - Other Financing Sources	29,512	67,119	67,119	67,119		(67,119)	(100)
1 - Federal	8,700,526	10,058,598	9,830,947	8,254,102	3,496,534	(6,334,413)	(64)
<u>2 - State</u>							
486 - State Revenue	13,683,524	31,953,996	29,177,577	16,143,103	25,018,871	(4,158,706)	(14)
489 - Other Financing Sources		32,516	32,516	32,516		(32,516)	(100)
2 - State	13,683,524	31,986,512	29,210,093	16,175,619	25,018,871	(4,191,222)	(14)
<u>3 - Local</u>							
486 - State Revenue	35,469	64,531	64,531			(64,531)	(100)
488 - Local Revenue	61,162	423,444	528,544	190,599	274,186	(254,358)	(48)
3 - Local	96,631	487,975	593,075	190,599	274,186	(318,889)	(54)
Income	22,480,682	42,533,085	39,634,115	24,620,320	28,789,592	(10,844,524)	(27)
2 - Evergreen Valley College	22,480,682	42,533,085	39,634,115	24,620,320	28,789,592	(10,844,524)	(27)
17 - Grants / Categoricals	22,480,682	42,533,085	39,634,115	24,620,320	28,789,592	(10,844,524)	(27)

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

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SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>2 - Evergreen Valley College</u>							
<u>Expense</u>							
<u>1 - Federal</u>							
<u>10201 - Federal Work Study</u>							
21 - Evergreen Valley College	297,986	335,593	335,593	335,593	304,485	(31,108)	(9)
10201 - Federal Work Study	297,986	335,593	335,593	335,593	304,485	(31,108)	(9)
<u>10302 - Trio - Upward Bound</u>							
21 - Evergreen Valley College		389,865	389,865		389,865		
25 - EVC Prior Year C/O and One-time Items	391,373	436,691	436,691	325,907	500,649	63,958	15
10302 - Trio - Upward Bound	391,373	826,556	826,556	325,907	890,514	63,958	8
<u>10303 - Trio - Talent Search</u>							
21 - Evergreen Valley College	251,609	404,413	404,413	187,754	404,413		
25 - EVC Prior Year C/O and One-time Items	122,132	152,608	152,804	152,804	216,659	63,855	42
10303 - Trio - Talent Search	373,741	557,021	557,217	340,558	621,072	63,855	11
<u>10311 - AANAPISI Asian American</u>							
21 - Evergreen Valley College	28,327	375,000	375,000		375,000		
25 - EVC Prior Year C/O and One-time Items		348,573	346,673	223,297	498,376	151,703	44
10311 - AANAPISI Asian American	28,327	723,573	721,673	223,297	873,376	151,703	21
<u>10401 - VATEA Main</u>							
21 - Evergreen Valley College	278,070	278,070	241,939	241,939	239,186	(2,753)	(1)
10401 - VATEA Main	278,070	278,070	241,939	241,939	239,186	(2,753)	(1)
<u>10504 - CARES ACT HigherEd Emgy Rlf</u>							
25 - EVC Prior Year C/O and One-time Items	200,358	14,353	14,353	14,353		(14,353)	(100)
10504 - CARES ACT HigherEd Emgy Rlf	200,358	14,353	14,353	14,353		(14,353)	(100)
<u>10505 - CARES ACT HigherEd Emgy RlfMSI</u>							
25 - EVC Prior Year C/O and One-time Items	6,396		917	917		(917)	(100)
10505 - CARES ACT HigherEd Emgy RlfMSI	6,396		917	917		(917)	(100)
<u>10506 - CARES Act HEERF II</u>							
25 - EVC Prior Year C/O and One-time Items	3,534,874	746,806	556,073	746,806		(556,073)	(100)
10506 - CARES Act HEERF II	3,534,874	746,806	556,073	746,806		(556,073)	(100)
<u>10507 - CRRSAA HEERF II MSI</u>							
25 - EVC Prior Year C/O and One-time Items	136,134	517,075	517,075	517,075		(517,075)	(100)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
10507 - CRRSAA HEERF II MSI	136,134	517,075	517,075	517,075		(517,075)	(100)
<u>10508 - ARPA HEERF III</u>							
25 - EVC Prior Year C/O and One-time Items	2,999,000	4,191,509	4,191,509	4,191,509		(4,191,509)	(100)
10508 - ARPA HEERF III	2,999,000	4,191,509	4,191,509	4,191,509		(4,191,509)	(100)
<u>10509 - ARPA HEERF III MSI</u>							
25 - EVC Prior Year C/O and One-time Items		947,170	947,170	947,170		(947,170)	(100)
10509 - ARPA HEERF III MSI		947,170	947,170	947,170		(947,170)	(100)
<u>10801 - Veterans Administration</u>							
25 - EVC Prior Year C/O and One-time Items		8,053	8,053	2,317	5,735	(2,317)	(29)
10801 - Veterans Administration		8,053	8,053	2,317	5,735	(2,317)	(29)
<u>10903 - NSF Model Curr-Civil Eng (03-04)</u>							
21 - Evergreen Valley College	10,641						
10903 - NSF Model Curr-Civil Eng (03-04)	10,641						
<u>10922 - NSF-SRI Project GOALS YR2</u>							
21 - Evergreen Valley College	12,488						
10922 - NSF-SRI Project GOALS YR2	12,488						
<u>10931 - NSF NextFelx</u>							
25 - EVC Prior Year C/O and One-time Items	107,985						
10931 - NSF NextFelx	107,985						
<u>10935 - NSF S-STEM Biology</u>							
25 - EVC Prior Year C/O and One-time Items	160,322	589,522	589,522	91,901	497,620	(91,901)	(16)
10935 - NSF S-STEM Biology	160,322	589,522	589,522	91,901	497,620	(91,901)	(16)
<u>11101 - TANF</u>							
21 - Evergreen Valley College	42,536	42,045	42,045	42,045	42,045		
11101 - TANF	42,536	42,045	42,045	42,045	42,045		
<u>11208 - YESS-ILP</u>							
21 - Evergreen Valley College	18,457	22,500	22,500	22,500	22,500		
11208 - YESS-ILP	18,457	22,500	22,500	22,500	22,500		
<u>11301 - CalFresh (CSU Chico)</u>							
21 - Evergreen Valley College	78,388	171,885	171,885	171,885		(171,885)	(100)
25 - EVC Prior Year C/O and One-time Items	23,450	86,868	86,868	38,330		(86,868)	(100)
11301 - CalFresh (CSU Chico)	101,838	258,753	258,753	210,215		(258,753)	(100)

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	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
1 - Federal	8,700,526	10,058,598	9,830,947	8,254,102	3,496,534	(6,334,413)	(64)
<u>2 - State</u>							
<u>20201 - EOP&S</u>							
21 - Evergreen Valley College	837,602	1,124,214	1,124,214	726,889	1,124,214		
25 - EVC Prior Year C/O and One-time Items	230,014	252,404	252,404	252,404	397,325	144,921	57
20201 - EOP&S	1,067,616	1,376,618	1,376,618	979,293	1,521,539	144,921	11
<u>20203 - NextUp</u>							
21 - Evergreen Valley College	17,802	264,944	264,944	74,253	264,944		
25 - EVC Prior Year C/O and One-time Items		215,354	209,386	209,386	190,691	(18,696)	(9)
20203 - NextUp	17,802	480,298	474,330	283,640	455,635	(18,696)	(4)
<u>20211 - Learning Aligned Employmt Prog</u>							
25 - EVC Prior Year C/O and One-time Items		1,964,847	1,964,847	7,582	1,957,265	(7,582)	(0)
20211 - Learning Aligned Employmt Prog		1,964,847	1,964,847	7,582	1,957,265	(7,582)	(0)
<u>20212 - AB 1705 Equitable Placemen</u>							
25 - EVC Prior Year C/O and One-time Items		421,362	421,362	25,628	395,733	(25,628)	(6)
20212 - AB 1705 Equitable Placemen		421,362	421,362	25,628	395,733	(25,628)	(6)
<u>20301 - DSP</u>							
21 - Evergreen Valley College	483,271	819,823	819,823	453,912	979,211	159,388	19
25 - EVC Prior Year C/O and One-time Items	106,930	194,067	194,067	194,067	365,911	171,844	89
20301 - DSP	590,201	1,013,890	1,013,890	647,979	1,345,122	331,232	33
<u>20305 - LGBTQ</u>							
21 - Evergreen Valley College			69,128			(69,128)	(100)
25 - EVC Prior Year C/O and One-time Items	4,595	65,310	65,310	20,000	114,438	49,128	75
20305 - LGBTQ	4,595	65,310	134,438	20,000	114,438	(20,000)	(15)
<u>20307 - Student Transfer Achievement</u>							
21 - Evergreen Valley College			565,217			(565,217)	(100)
25 - EVC Prior Year C/O and One-time Items					565,217	565,217	
20307 - Student Transfer Achievement			565,217		565,217		
<u>20308 - A2MEND</u>							
21 - Evergreen Valley College			29,728	29,728		(29,728)	(100)
20308 - A2MEND			29,728	29,728		(29,728)	(100)
<u>20309 - Ethnic Studies</u>							
21 - Evergreen Valley College		48,695	48,695	25,387		(48,695)	(100)

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25 - EVC Prior Year C/O and One-time Items					23,308	23,308	
20309 - Ethnic Studies		48,695	48,695	25,387	23,308	(25,387)	(52)
<u>20400 - Student Equity & Achievement</u>							
21 - Evergreen Valley College	2,156,205	2,596,113	2,596,114	2,259,992	2,596,114		
25 - EVC Prior Year C/O and One-time Items	636,644	439,536	439,909	439,909	336,122	(103,787)	(24)
20400 - Student Equity & Achievement	2,792,848	3,035,649	3,036,022	2,699,900	2,932,236	(103,787)	(3)
<u>20403 - Hunger Free Campus Support</u>							
25 - EVC Prior Year C/O and One-time Items	22,582	227	227	227		(227)	(100)
20403 - Hunger Free Campus Support	22,582	227	227	227		(227)	(100)
<u>20405 - Zero Textbook Cost Degree</u>							
25 - EVC Prior Year C/O and One-time Items		200,000	200,000	200,000		(200,000)	(100)
20405 - Zero Textbook Cost Degree		200,000	200,000	200,000		(200,000)	(100)
<u>20408 - Veteran Resource Center (SSSP)</u>							
21 - Evergreen Valley College		54,614	54,614	2,857	54,614		
25 - EVC Prior Year C/O and One-time Items	50,051	51,840	51,840	51,840	51,757	(82)	(0)
20408 - Veteran Resource Center (SSSP)	50,051	106,454	106,454	54,696	106,371	(82)	(0)
<u>20409 - Dream Resource Liaison</u>							
21 - Evergreen Valley College	1,650	85,856	85,856		85,856		
25 - EVC Prior Year C/O and One-time Items	75,063	83,980	83,980	83,980	85,856	1,876	2
20409 - Dream Resource Liaison	76,713	169,836	169,836	83,980	171,712	1,876	1
<u>20421 - Basic Needs Centers</u>							
21 - Evergreen Valley College	152,438	314,032	314,032	188,897	314,032		
25 - EVC Prior Year C/O and One-time Items	190,304	147,870	144,838	144,838	125,135	(19,703)	(14)
20421 - Basic Needs Centers	342,742	461,902	458,870	333,735	439,167	(19,703)	(4)
<u>20422 - Student Food House Spt-BasicNd</u>							
21 - Evergreen Valley College		235,136	295,989	256,775	295,989		
25 - EVC Prior Year C/O and One-time Items	175,932	254,931	254,931	254,931	39,214	(215,717)	(85)
20422 - Student Food House Spt-BasicNd	175,932	490,067	550,920	511,706	335,203	(215,717)	(39)
<u>20423 - Student Housing (Planning)</u>							
25 - EVC Prior Year C/O and One-time Items		235,000	235,000	155,778	79,222	(155,778)	(66)
20423 - Student Housing (Planning)		235,000	235,000	155,778	79,222	(155,778)	(66)
<u>20429 - AANHIPI</u>							
21 - Evergreen Valley College		129,600	129,600			(129,600)	(100)

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25 - EVC Prior Year C/O and One-time Items		150,697	150,697	150,697	129,600	(21,097)	(14)
20429 - AANHIPI		280,297	280,297	150,697	129,600	(150,697)	(54)
<u>20702 - IEPI Innovation&Effectiveness</u>							
25 - EVC Prior Year C/O and One-time Items	73,137	66,524	66,524	66,524		(66,524)	(100)
20702 - IEPI Innovation&Effectiveness	73,137	66,524	66,524	66,524		(66,524)	(100)
<u>20711 - Umoja Community Edu Foundation</u>							
25 - EVC Prior Year C/O and One-time Items	88						
20711 - Umoja Community Edu Foundation	88						
<u>20814 - CAI - Hgh Rd Training Prtnrshp</u>							
25 - EVC Prior Year C/O and One-time Items	71,334						
20814 - CAI - Hgh Rd Training Prtnrshp	71,334						
<u>20815 - CA Apprentice Init - CARE</u>							
25 - EVC Prior Year C/O and One-time Items		500,000	500,000	251,405	248,595	(251,405)	(50)
20815 - CA Apprentice Init - CARE		500,000	500,000	251,405	248,595	(251,405)	(50)
<u>21001 - County Excess Costs Serv-CALWORKS</u>							
21 - Evergreen Valley College	135,077	145,000	145,000	145,000	145,000		
21001 - County Excess Costs Serv-CALWORKS	135,077	145,000	145,000	145,000	145,000		
<u>21201 - CALWORKS</u>							
21 - Evergreen Valley College	38,530	252,312	252,312	74,599	252,312		
25 - EVC Prior Year C/O and One-time Items	114,070	205,938	224,377	224,377	177,713	(46,664)	(21)
21201 - CALWORKS	152,601	458,250	476,689	298,976	430,025	(46,664)	(10)
<u>21301 - Financial Aid Administration</u>							
21 - Evergreen Valley College	353,149	399,701	399,701	393,513	367,185	(32,516)	(8)
25 - EVC Prior Year C/O and One-time Items		9,470	9,470	9,470		(9,470)	(100)
21301 - Financial Aid Administration	353,149	409,171	409,171	402,983	367,185	(41,986)	(10)
<u>21302 - Financial Aid Technology</u>							
21 - Evergreen Valley College	28	37,119	37,119	23,504	37,119		
25 - EVC Prior Year C/O and One-time Items	16,133	37,685	37,685	37,685	13,615	(24,070)	(64)
21302 - Financial Aid Technology	16,161	74,804	74,804	61,189	50,734	(24,070)	(32)
<u>21401 - Block Grant - Instructional Support</u>							
25 - EVC Prior Year C/O and One-time Items		794,460	794,460	149,125	645,335	(149,125)	(19)
21401 - Block Grant - Instructional Support		794,460	794,460	149,125	645,335	(149,125)	(19)

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<u>21504 - Block Grant - Phys Plant 19-20</u>							
25 - EVC Prior Year C/O and One-time Items	14,929	228	228	228		(228)	(100)
21504 - Block Grant - Phys Plant 19-20	14,929	228	228	228		(228)	(100)
<u>21506 - Block Grant - Phys Plant 21-22</u>							
25 - EVC Prior Year C/O and One-time Items	1,240,613	177,103	209,683	177,103		(209,683)	(100)
21506 - Block Grant - Phys Plant 21-22	1,240,613	177,103	209,683	177,103		(209,683)	(100)
<u>21507 - Block Grant - Phy Plant 22-23</u>							
21 - Evergreen Valley College	401,331						
25 - EVC Prior Year C/O and One-time Items		4,472,648	1,565,595	1,565,595		(1,565,595)	(100)
21507 - Block Grant - Phy Plant 22-23	401,331	4,472,648	1,565,595	1,565,595		(1,565,595)	(100)
<u>21508 - Block Grant-Physic Plant 23-24</u>							
21 - Evergreen Valley College			33,098	10,000		(33,098)	(100)
25 - EVC Prior Year C/O and One-time Items					23,098	23,098	
21508 - Block Grant-Physic Plant 23-24			33,098	10,000	23,098	(10,000)	(30)
<u>21611 - Covid 19 Recovery Block Grant</u>							
25 - EVC Prior Year C/O and One-time Items		2,853,286	2,853,286		2,853,286		
21611 - Covid 19 Recovery Block Grant		2,853,286	2,853,286		2,853,286		
<u>22004 - Guided Pathways Allocation</u>							
21 - Evergreen Valley College	22,868	294,251					
25 - EVC Prior Year C/O and One-time Items	9,199	400,433	402,234	194,083	208,151	(194,083)	(48)
22004 - Guided Pathways Allocation	32,067	694,684	402,234	194,083	208,151	(194,083)	(48)
<u>22005 - Student Succ Completion Grant</u>							
21 - Evergreen Valley College	2,395,979	1,769,572	1,769,572	1,769,572	1,769,572		
25 - EVC Prior Year C/O and One-time Items		146,598	146,598	146,598		(146,598)	(100)
22005 - Student Succ Completion Grant	2,395,979	1,916,170	1,916,170	1,916,170	1,769,572	(146,598)	(8)
<u>22009 - Immed Action-CalFresh Outreach</u>							
25 - EVC Prior Year C/O and One-time Items	5,930						
22009 - Immed Action-CalFresh Outreach	5,930						
<u>22010 - Immed Action-Retention/Outreach</u>							
21 - Evergreen Valley College	184,536	282,596	282,596	141,828		(282,596)	(100)
25 - EVC Prior Year C/O and One-time Items	277,280	584,571	265,600	265,600	140,768	(124,833)	(47)
22010 - Immed Action-Retention/Outreach	461,816	867,167	548,196	407,429	140,768	(407,429)	(74)

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<u>22301 - CARE</u>							
21 - Evergreen Valley College	102,925	165,428	165,428	129,275	165,428		
25 - EVC Prior Year C/O and One-time Items	19,716	65,500	65,500	65,500	36,153	(29,347)	(45)
22301 - CARE	122,642	230,928	230,928	194,775	201,581	(29,347)	(13)
<u>22500 - Lottery-Prop 20 Restricted</u>							
21 - Evergreen Valley College	167,566	308,468	308,468		308,468		
25 - EVC Prior Year C/O and One-time Items	17,576	1,319,878	1,319,140	250,000	1,377,608	58,468	4
22500 - Lottery-Prop 20 Restricted	185,142	1,628,346	1,627,608	250,000	1,686,076	58,468	4
<u>22593 - Cultural Competent Faculty PD</u>							
25 - EVC Prior Year C/O and One-time Items		50,435	50,435	50,435		(50,435)	(100)
22593 - Cultural Competent Faculty PD		50,435	50,435	50,435		(50,435)	(100)
<u>25598 - Nursing Retention-Assoc Degree</u>							
21 - Evergreen Valley College		201,733	201,733	191,030	201,733		
25 - EVC Prior Year C/O and One-time Items					10,703	10,703	
25598 - Nursing Retention-Assoc Degree		201,733	201,733	191,030	212,436	10,703	5
<u>25600 - Nursing Career Tech ED</u>							
21 - Evergreen Valley College	181,262						
25 - EVC Prior Year C/O and One-time Items	19,792	17,946	16,316	16,316		(16,316)	(100)
25600 - Nursing Career Tech ED	201,054	17,946	16,316	16,316		(16,316)	(100)
<u>25619 - Adult Education Block Grant</u>							
21 - Evergreen Valley College	244,529	250,000	387,406	370,112	390,418	3,012	1
25 - EVC Prior Year C/O and One-time Items	54,938	5,471	5,471	5,471	17,293	11,822	216
25619 - Adult Education Block Grant	299,467	255,471	392,877	375,583	407,711	14,835	4
<u>25702 - California College Promise</u>							
21 - Evergreen Valley College	189,664	598,982	598,982	170,000	598,982		
25 - EVC Prior Year C/O and One-time Items	269,837	410,275	410,275	410,275	428,982	18,707	5
25702 - California College Promise	459,501	1,009,257	1,009,257	580,275	1,027,964	18,707	2
<u>26201 - Strong Workforce Local - Yr3</u>							
25 - EVC Prior Year C/O and One-time Items		293,791	293,108	293,108		(293,108)	(100)
26201 - Strong Workforce Local - Yr3		293,791	293,108	293,108		(293,108)	(100)
<u>26202 - Strong Workforce Local - Yr2</u>							
25 - EVC Prior Year C/O and One-time Items	759,970	1,308,161	1,308,161	1,308,161	1,111,101	(197,060)	(15)
26202 - Strong Workforce Local - Yr2	759,970	1,308,161	1,308,161	1,308,161	1,111,101	(197,060)	(15)

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<u>26203 - Strong Workforce Program</u>							
21 - Evergreen Valley College	94,660	1,402,821	1,211,256	100,154	1,211,256		
26203 - Strong Workforce Program	94,660	1,402,821	1,211,256	100,154	1,211,256		
<u>26204 - Strong Workforce Regional Plan</u>							
21 - Evergreen Valley College	191,525	741,552	638,591	25,800	638,591		
26204 - Strong Workforce Regional Plan	191,525	741,552	638,591	25,800	638,591		
<u>26205 - Strong Workforce Regional -Yr2</u>							
25 - EVC Prior Year C/O and One-time Items	407,567	551,007	550,027	550,027	612,791	62,764	11
26205 - Strong Workforce Regional -Yr2	407,567	551,007	550,027	550,027	612,791	62,764	11
<u>26206 - Strong Workforce Regional -Yr3</u>							
25 - EVC Prior Year C/O and One-time Items		21,289	21,289	21,289		(21,289)	(100)
26206 - Strong Workforce Regional -Yr3		21,289	21,289	21,289		(21,289)	(100)
<u>26208 - Strong Workforce Regional-RJV Y2</u>							
25 - EVC Prior Year C/O and One-time Items	162,998						
26208 - Strong Workforce Regional-RJV Y2	162,998						
<u>26209 - Strong Workforce Regional-RJV Y3</u>							
25 - EVC Prior Year C/O and One-time Items		38,360	38,360	38,030		(38,360)	(100)
26209 - Strong Workforce Regional-RJV Y3		38,360	38,360	38,030		(38,360)	(100)
<u>26313 - Campus Safety & Sexual Assault</u>							
25 - EVC Prior Year C/O and One-time Items	18						
26313 - Campus Safety & Sexual Assault	18						
<u>26321 - Cal Law - Pathway to Law CCCO</u>							
21 - Evergreen Valley College			99,000			(99,000)	(100)
25 - EVC Prior Year C/O and One-time Items					99,000	99,000	
26321 - Cal Law - Pathway to Law CCCO			99,000		99,000		
<u>26402 - Mental Health Support Funds</u>							
21 - Evergreen Valley College		222,458	222,458	88,068	222,458		
25 - EVC Prior Year C/O and One-time Items	303,689	233,014	236,804	236,804	134,390	(102,413)	(43)
26402 - Mental Health Support Funds	303,689	455,472	459,262	324,871	356,848	(102,413)	(22)
2 - State	13,683,524	31,986,512	29,210,093	16,175,619	25,018,871	(4,191,222)	(14)
3 - Local							

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<u>31601 - United Way Grant</u>							
21 - Evergreen Valley College			80,000			(80,000)	(100)
31601 - United Way Grant			80,000			(80,000)	(100)
<u>31603 - CalEITC (UWBA) VITA</u>							
21 - Evergreen Valley College			12,600	12,600		(12,600)	(100)
31603 - CalEITC (UWBA) VITA			12,600	12,600		(12,600)	(100)
<u>31612 - Sobrato Family Foundation</u>							
21 - Evergreen Valley College	10,551						
25 - EVC Prior Year C/O and One-time Items		239,449	239,449	135,706	103,744	(135,706)	(57)
31612 - Sobrato Family Foundation	10,551	239,449	239,449	135,706	103,744	(135,706)	(57)
<u>32417 -</u>							
21 - Evergreen Valley College	4,999						
32417 -	4,999						
<u>32426 - Excelencia in Education</u>							
25 - EVC Prior Year C/O and One-time Items		12,500	12,500	3,176	9,324	(3,176)	(25)
32426 - Excelencia in Education		12,500	12,500	3,176	9,324	(3,176)	(25)
<u>32805 - UCSD Space Grant Consortium</u>							
21 - Evergreen Valley College	929						
25 - EVC Prior Year C/O and One-time Items	8,158	9,071	9,071	4,540		(9,071)	(100)
32805 - UCSD Space Grant Consortium	9,087	9,071	9,071	4,540		(9,071)	(100)
<u>33413 - Pure Good Fndn Workforce Dev</u>							
25 - EVC Prior Year C/O and One-time Items		49,013	49,013		49,013		
33413 - Pure Good Fndn Workforce Dev		49,013	49,013		49,013		
<u>33414 - Growth Sector</u>							
21 - Evergreen Valley College	35,469						
25 - EVC Prior Year C/O and One-time Items		64,531	64,531	772		(64,531)	(100)
33414 - Growth Sector	35,469	64,531	64,531	772		(64,531)	(100)
<u>33415 - SV Com Fdn Higher Ed Anchor NW</u>							
25 - EVC Prior Year C/O and One-time Items		30,000	30,000		30,000		
33415 - SV Com Fdn Higher Ed Anchor NW		30,000	30,000		30,000		
<u>33507 - Dorothy D. Rupe Nursing</u>							
21 - Evergreen Valley College	20,580	20,000	20,000	20,000	20,000		
33507 - Dorothy D. Rupe Nursing	20,580	20,000	20,000	20,000	20,000		

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

17 - Grants / Categoricals

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>33513 - YESS - Foster Youth</u>							
21 - Evergreen Valley College	9,945		7,500	7,500		(7,500)	(100)
25 - EVC Prior Year C/O and One-time Items		1,305	1,305	1,305		(1,305)	(100)
33513 - YESS - Foster Youth	9,945	1,305	8,805	8,805		(8,805)	(100)
<u>33514 - Burton Book Fund</u>							
21 - Evergreen Valley College	6,000		5,000	5,000		(5,000)	(100)
33514 - Burton Book Fund	6,000		5,000	5,000		(5,000)	(100)
<u>34403 - San Jose Promise Local -EBAY</u>							
25 - EVC Prior Year C/O and One-time Items		62,106	62,106		62,106		
34403 - San Jose Promise Local -EBAY		62,106	62,106		62,106		
3 - Local	96,631	487,975	593,075	190,599	274,186	(318,889)	(54)
Expense	22,480,682	42,533,085	39,634,115	24,620,320	28,789,592	(10,844,524)	(27)
2 - Evergreen Valley College	(22,480,682)	(42,533,085)	(39,634,115)	(24,620,320)	(28,789,592)	10,844,524	(27)
17 - Grants / Categoricals	(22,480,682)	(42,533,085)	(39,634,115)	(24,620,320)	(28,789,592)	10,844,524	(27)

Beginning Fund Balance, July 1st

Ending Fund Balance, June 30th

0 0
0 0

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

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>1 - San Jose City College</u>							
<u>Income</u>							
<u>1 - Federal</u>							
481 - Federal Revenue	6,281,792	3,243,538	3,931,576	2,852,555	3,097,778	(833,799)	(21)
486 - State Revenue	5,999						
1 - Federal	6,287,791	3,243,538	3,931,576	2,852,555	3,097,778	(833,799)	(21)
<u>2 - State</u>							
486 - State Revenue	13,630,977	33,772,441	37,101,234	19,031,976	30,959,532	(6,141,702)	(17)
2 - State	13,630,977	33,772,441	37,101,234	19,031,976	30,959,532	(6,141,702)	(17)
<u>3 - Local</u>							
486 - State Revenue		4,810	4,810			(4,810)	(100)
488 - Local Revenue	274,699	432,754	507,754	358,861	272,656	(235,099)	(46)
3 - Local	274,699	437,564	512,564	358,861	272,656	(239,909)	(47)
Income	20,193,467	37,453,543	41,545,375	22,243,392	34,329,966	(7,215,409)	(17)
1 - San Jose City College	20,193,467	37,453,543	41,545,375	22,243,392	34,329,966	(7,215,409)	(17)
17 - Grants / Categoricals	20,193,467	37,453,543	41,545,375	22,243,392	34,329,966	(7,215,409)	(17)
<i>Beginning Fund Balance, July 1st</i>				0	0		
<i>Ending Fund Balance, June 30th</i>				0	0		

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

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>1 - San Jose City College</u>							
<u>Expense</u>							
<u>1 - Federal</u>							
<u>10201 - Federal Work Study</u>							
11 - San Jose City College	397,725	360,000	360,000	360,000	360,000		
15 - SJCC Prior Year C/O and One-time Items	12,959	4	13,725	13,725		(13,725)	(100)
10201 - Federal Work Study	410,685	360,004	373,725	373,725	360,000	(13,725)	(4)
<u>10401 - VATEA Main</u>							
11 - San Jose City College	251,587	218,897	218,897	218,897	316,862	97,965	45
10401 - VATEA Main	251,587	218,897	218,897	218,897	316,862	97,965	45
<u>10506 - CARES Act HEERF II</u>							
15 - SJCC Prior Year C/O and One-time Items	1,147,521	780,394	702,560	702,560		(702,560)	(100)
10506 - CARES Act HEERF II	1,147,521	780,394	702,560	702,560		(702,560)	(100)
<u>10507 - CRRSAA HEERF II MSI</u>							
15 - SJCC Prior Year C/O and One-time Items	351,813						
10507 - CRRSAA HEERF II MSI	351,813						
<u>10508 - ARPA HEERF III</u>							
15 - SJCC Prior Year C/O and One-time Items	2,819,786	476,392	651,710	651,710		(651,710)	(100)
10508 - ARPA HEERF III	2,819,786	476,392	651,710	651,710		(651,710)	(100)
<u>10509 - ARPA HEERF III MSI</u>							
15 - SJCC Prior Year C/O and One-time Items	601,350						
10509 - ARPA HEERF III MSI	601,350						
<u>10721 - Title V: GANASY1</u>							
11 - San Jose City College		139,378					
10721 - Title V: GANASY1		139,378					
<u>10722 - Title V: GANAS - Y2</u>							
11 - San Jose City College	422,417	338,539					
10722 - Title V: GANAS - Y2	422,417	338,539					
<u>10723 - Title V (Ganas Year 3)</u>							
11 - San Jose City College	110,310	32,251	489,153	489,153	593,766	104,613	21
10723 - Title V (Ganas Year 3)	110,310	32,251	489,153	489,153	593,766	104,613	21

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<u>10724 - Title V: GANAS - Y4</u>							
11 - San Jose City College		593,766	593,766	219,153	374,613	(219,153)	(37)
10724 - Title V: GANAS - Y4		593,766	593,766	219,153	374,613	(219,153)	(37)
<u>10731 - SJ State MESA YR 1</u>							
11 - San Jose City College	12,441	135,766	135,766			(135,766)	(100)
15 - SJCC Prior Year C/O and One-time Items					135,766	135,766	
10731 - SJ State MESA YR 1	12,441	135,766	135,766		135,766		
<u>10732 - MESA YR 2</u>							
11 - San Jose City College	110,000						
10732 - MESA YR 2	110,000						
<u>10733 - MESA SJSU 23-24 Y3</u>							
11 - San Jose City College		115,000	115,000	115,000	131,187	16,187	14
10733 - MESA SJSU 23-24 Y3		115,000	115,000	115,000	131,187	16,187	14
<u>10741 - Title V: Si Se Puede - Y1</u>							
11 - San Jose City College			583,841	35,000	569,583	(14,258)	(2)
15 - SJCC Prior Year C/O and One-time Items					548,841	548,841	
10741 - Title V: Si Se Puede - Y1			583,841	35,000	1,118,424	534,583	92
<u>10801 - Veterans Administration</u>							
11 - San Jose City College		2,480	2,480			(2,480)	(100)
15 - SJCC Prior Year C/O and One-time Items		17,320	17,320		19,800	2,480	14
10801 - Veterans Administration		19,800	19,800		19,800		
<u>10911 - NSF-Tchr Rrct/Prep/Indtn</u>							
15 - SJCC Prior Year C/O and One-time Items	5,999						
10911 - NSF-Tchr Rrct/Prep/Indtn	5,999						
<u>11101 - TANF</u>							
11 - San Jose City College	43,881	33,350	47,359	47,359	47,359		
11101 - TANF	43,881	33,350	47,359	47,359	47,359		
1 - Federal	6,287,791	3,243,538	3,931,576	2,852,555	3,097,778	(833,799)	(21)
<u>2 - State</u>							
<u>20201 - EOP&S</u>							
11 - San Jose City College	1,493,136	1,592,155	1,807,496	1,357,496	1,807,496		
15 - SJCC Prior Year C/O and One-time Items	10,100	82,321	99,019	99,019	450,000	350,981	354
20201 - EOP&S	1,503,236	1,674,476	1,906,515	1,456,515	2,257,496	350,981	18

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<u>20203 - NextUp</u>							
11 - San Jose City College	95,806	360,807	361,157		361,157		
15 - SJCC Prior Year C/O and One-time Items		264,249	267,066	267,066	361,157	94,091	35
20203 - NextUp	95,806	625,056	628,223	267,066	722,314	94,091	15
<u>20211 - Learning Aligned Employmt Prog</u>							
15 - SJCC Prior Year C/O and One-time Items		1,147,331	1,151,419	111,568	1,039,851	(111,568)	(10)
20211 - Learning Aligned Employmt Prog		1,147,331	1,151,419	111,568	1,039,851	(111,568)	(10)
<u>20212 - AB 1705 Equitable Placemen</u>							
11 - San Jose City College		365,000	365,000	115,000	63,633	(301,367)	(83)
15 - SJCC Prior Year C/O and One-time Items					186,367	186,367	
20212 - AB 1705 Equitable Placemen		365,000	365,000	115,000	250,000	(115,000)	(32)
<u>20301 - DSP</u>							
11 - San Jose City College	807,895	1,119,995	1,284,182	683,817	1,284,182		
15 - SJCC Prior Year C/O and One-time Items	173,221	300,000	312,100	312,100	600,365	288,265	92
20301 - DSP	981,116	1,419,995	1,596,282	995,917	1,884,547	288,265	18
<u>20305 - LGBTQ</u>							
11 - San Jose City College			64,017			(64,017)	(100)
15 - SJCC Prior Year C/O and One-time Items		69,905	69,905	16,831	113,922	44,017	63
20305 - LGBTQ		69,905	133,922	16,831	113,922	(20,000)	(15)
<u>20307 - Student Transfer Achievement</u>							
11 - San Jose City College			565,217	25,000		(565,217)	(100)
15 - SJCC Prior Year C/O and One-time Items					540,217	540,217	
20307 - Student Transfer Achievement			565,217	25,000	540,217	(25,000)	(4)
<u>20308 - A2MEND</u>							
11 - San Jose City College		27,296	27,296	27,296		(27,296)	(100)
20308 - A2MEND		27,296	27,296	27,296		(27,296)	(100)
<u>20309 - Ethnic Studies</u>							
11 - San Jose City College		48,695	48,695	13,000		(48,695)	(100)
15 - SJCC Prior Year C/O and One-time Items					35,695	35,695	
20309 - Ethnic Studies		48,695	48,695	13,000	35,695	(13,000)	(27)
<u>20400 - Student Equity & Achievement</u>							
11 - San Jose City College	1,601,441	2,241,866	2,392,497	1,492,497	2,392,497		
15 - SJCC Prior Year C/O and One-time Items	813,723	641,042	791,056	791,056	900,000	108,944	14
20400 - Student Equity & Achievement	2,415,164	2,882,907	3,183,553	2,283,553	3,292,497	108,944	3

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	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>20405 - Zero Textbook Cost Degree</u>							
11 - San Jose City College	25,483						
15 - SJCC Prior Year C/O and One-time Items		170,132	174,517	45,000	158,017	(16,500)	(9)
20405 - Zero Textbook Cost Degree	25,483	170,132	174,517	45,000	158,017	(16,500)	(9)
<u>20408 - Veteran Resource Center (SSSP)</u>							
11 - San Jose City College	12,518	54,317	58,782		58,782		
15 - SJCC Prior Year C/O and One-time Items	54,625	41,799	81,935	81,935	58,782	(23,153)	(28)
20408 - Veteran Resource Center (SSSP)	67,143	96,116	140,717	81,935	117,564	(23,153)	(16)
<u>20409 - Dream Resource Liaison</u>							
11 - San Jose City College	73,118	79,060	79,060	59,060	79,060		
15 - SJCC Prior Year C/O and One-time Items	29,151	5,659	5,942	5,942	20,000	14,058	237
20409 - Dream Resource Liaison	102,269	84,719	85,002	65,002	99,060	14,058	17
<u>20421 - Basic Needs Centers</u>							
11 - San Jose City College	109,374	261,642	280,367		280,367		
15 - SJCC Prior Year C/O and One-time Items	148,640	152,268	152,268	152,268	280,367	128,099	84
20421 - Basic Needs Centers	258,014	413,910	432,635	152,268	560,734	128,099	30
<u>20422 - Student Food House Spt-BasicNd</u>							
11 - San Jose City College	15,083		269,283			(269,283)	(100)
15 - SJCC Prior Year C/O and One-time Items	214,919	202,145	201,918	201,918	269,283	67,365	33
20422 - Student Food House Spt-BasicNd	230,002	202,145	471,201	201,918	269,283	(201,918)	(43)
<u>20423 - Student Housing (Planning)</u>							
15 - SJCC Prior Year C/O and One-time Items		235,000	235,000	5,998	229,002	(5,998)	(3)
20423 - Student Housing (Planning)		235,000	235,000	5,998	229,002	(5,998)	(3)
<u>20429 - AANHIPI</u>							
11 - San Jose City College		162,000	129,600		129,600		
15 - SJCC Prior Year C/O and One-time Items		162,000	150,697	51,297	229,000	78,303	52
20429 - AANHIPI		324,000	280,297	51,297	358,600	78,303	28
<u>20702 - IEPI Innovation&Effectiveness</u>							
15 - SJCC Prior Year C/O and One-time Items	136,552						
20702 - IEPI Innovation&Effectiveness	136,552						
<u>20711 - Umoja Community Edu Foundation</u>							
11 - San Jose City College			197,641	97,641		(197,641)	(100)
15 - SJCC Prior Year C/O and One-time Items		16,000			100,000	100,000	
20711 - Umoja Community Edu Foundation		16,000	197,641	97,641	100,000	(97,641)	(49)

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	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>20731 - MESA Yr1</u>							
11 - San Jose City College	68,033	280,000	433,219		280,000	(153,219)	(35)
15 - SJCC Prior Year C/O and One-time Items		364,005	364,005	150,000	647,224	283,219	78
20731 - MESA Yr1	68,033	644,005	797,224	150,000	927,224	130,000	16
<u>20801 - State Apport-Apprentices</u>							
11 - San Jose City College	304,255	216,118	216,118	191,607	216,118		
15 - SJCC Prior Year C/O and One-time Items	52,161	135,167	1,444,229	95,310	1,373,430	(70,799)	(5)
20801 - State Apport-Apprentices	356,415	351,285	1,660,347	286,917	1,589,548	(70,799)	(4)
<u>20804 - 20804 Apprent Pathways Demonstration C/O</u>							
11 - San Jose City College			200,000			(200,000)	(100)
15 - SJCC Prior Year C/O and One-time Items					200,000	200,000	
20804 - 20804 Apprent Pathways Demonstration C/O			200,000		200,000		
<u>20811 - CA Apprenticeship International (CAI)</u>							
15 - SJCC Prior Year C/O and One-time Items	6,713	134,955	134,955	96,899	38,057	(96,899)	(72)
20811 - CA Apprenticeship International (CAI)	6,713	134,955	134,955	96,899	38,057	(96,899)	(72)
<u>20812 - 20812 CA Apprentice Init-Googl Elmwd</u>							
11 - San Jose City College		119,975	111,975		111,975		
15 - SJCC Prior Year C/O and One-time Items	40,628	226,322	226,322	36,436	301,862	75,540	33
20812 - 20812 CA Apprentice Init-Googl Elmwd	40,628	346,297	338,297	36,436	413,837	75,540	22
<u>20816 - CA Apprentice Init - Teacher</u>							
11 - San Jose City College		1,500,000	1,500,000	890,000		(1,500,000)	(100)
15 - SJCC Prior Year C/O and One-time Items					610,000	610,000	
20816 - CA Apprentice Init - Teacher		1,500,000	1,500,000	890,000	610,000	(890,000)	(59)
<u>21001 - County Excess Costs Serv-CALWORKS</u>							
11 - San Jose City College	161,695	212,000	212,000	212,000	212,000		
21001 - County Excess Costs Serv-CALWORKS	161,695	212,000	212,000	212,000	212,000		
<u>21201 - CALWORKS</u>							
11 - San Jose City College	251,435	297,842	296,189	296,189	325,674	29,485	10
15 - SJCC Prior Year C/O and One-time Items	54,204						
21201 - CALWORKS	305,639	297,842	296,189	296,189	325,674	29,485	10
<u>21301 - Financial Aid Administration</u>							
11 - San Jose City College	329,826	241,946	241,946	241,946	241,946		
21301 - Financial Aid Administration	329,826	241,946	241,946	241,946	241,946		

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	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>21302 - Financial Aid Technology</u>							
11 - San Jose City College	37,237	37,412	36,184	36,184	36,184		
15 - SJCC Prior Year C/O and One-time Items		24,283	2,289	2,289		(2,289)	(100)
21302 - Financial Aid Technology	37,237	61,695	38,473	38,473	36,184	(2,289)	(6)
<u>21401 - Block Grant - Instructional Support</u>							
15 - SJCC Prior Year C/O and One-time Items	78,253	951,890	974,769	90,000	884,769	(90,000)	(9)
21401 - Block Grant - Instructional Support	78,253	951,890	974,769	90,000	884,769	(90,000)	(9)
<u>21506 - Block Grant -Phys Plant 21-22</u>							
15 - SJCC Prior Year C/O and One-time Items	1,176,355	98,668	582,652	582,652		(582,652)	(100)
21506 - Block Grant -Phys Plant 21-22	1,176,355	98,668	582,652	582,652		(582,652)	(100)
<u>21507 - Block Grant - Phy Plant 22-23</u>							
11 - San Jose City College	19,892						
15 - SJCC Prior Year C/O and One-time Items		4,834,194	1,947,033	1,389,735		(1,947,033)	(100)
21507 - Block Grant - Phy Plant 22-23	19,892	4,834,194	1,947,033	1,389,735		(1,947,033)	(100)
<u>21508 - Block Grant-Physic Plant 23-24</u>							
11 - San Jose City College			33,098			(33,098)	(100)
15 - SJCC Prior Year C/O and One-time Items					33,098	33,098	
21508 - Block Grant-Physic Plant 23-24			33,098		33,098		
<u>21611 - Covid 19 Recovery Block Grant</u>							
15 - SJCC Prior Year C/O and One-time Items		2,853,286	3,013,286	2,300,000	713,286	(2,300,000)	(76)
21611 - Covid 19 Recovery Block Grant		2,853,286	3,013,286	2,300,000	713,286	(2,300,000)	(76)
<u>22004 - Guided Pathways Allocation</u>							
11 - San Jose City College	233,680	294,251	294,251	201,899	294,251		
15 - SJCC Prior Year C/O and One-time Items		113,009	60,571	60,571	92,351	31,781	52
22004 - Guided Pathways Allocation	233,680	407,260	354,821	262,470	386,602	31,781	9
<u>22005 - Student Succ Completion Grant</u>							
11 - San Jose City College	698,625	1,064,205	1,064,205	900,000	1,064,205		
15 - SJCC Prior Year C/O and One-time Items	61,889	365,580	365,580	365,580	164,205	(201,375)	(55)
22005 - Student Succ Completion Grant	760,514	1,429,785	1,429,785	1,265,580	1,228,410	(201,375)	(14)
<u>22010 - Immed Action-Retention/Outreach</u>							
11 - San Jose City College	450,136	747,300	282,596	282,596		(282,596)	(100)
15 - SJCC Prior Year C/O and One-time Items	147,941	149,420					
22010 - Immed Action-Retention/Outreach	598,077	896,720	282,596	282,596		(282,596)	(100)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>22301 - CARE</u>							
11 - San Jose City College	96,164	96,164	113,130	113,130	113,130		
22301 - CARE	96,164	96,164	113,130	113,130	113,130		
<u>22303 - CCAP Instr Mat Dual Enroll</u>							
15 - SJCC Prior Year C/O and One-time Items	23,578						
22303 - CCAP Instr Mat Dual Enroll	23,578						
<u>22418 - Rising Scholars Network</u>							
11 - San Jose City College		153,000	153,000	24,233	153,000		
15 - SJCC Prior Year C/O and One-time Items		76,500	57,375	29,078	157,064	99,689	174
22418 - Rising Scholars Network		229,500	210,375	53,311	310,064	99,689	47
<u>22419 - Juvenile Justice</u>							
11 - San Jose City College			1,545,454			(1,545,454)	(100)
15 - SJCC Prior Year C/O and One-time Items					1,545,454	1,545,454	
22419 - Juvenile Justice			1,545,454		1,545,454		
<u>22500 - Lottery-Prop 20 Restricted</u>							
11 - San Jose City College	41,232	233,468	233,468		233,468		
15 - SJCC Prior Year C/O and One-time Items	346,885	1,016,964	990,504	400,000	823,972	(166,532)	(17)
22500 - Lottery-Prop 20 Restricted	388,117	1,250,432	1,223,972	400,000	1,057,440	(166,532)	(14)
<u>22593 - Cultural Competent Faculty PD</u>							
15 - SJCC Prior Year C/O and One-time Items	50,435						
22593 - Cultural Competent Faculty PD	50,435						
<u>22594 - CRPP</u>							
11 - San Jose City College	13,183	120,000	286,817	127,773		(286,817)	(100)
15 - SJCC Prior Year C/O and One-time Items					159,045	159,045	
22594 - CRPP	13,183	120,000	286,817	127,773	159,045	(127,773)	(45)
<u>25619 - Adult Education Block Grant</u>							
11 - San Jose City College	89,656	1,424,338	1,036,932	708,062	1,034,748	(2,184)	(0)
15 - SJCC Prior Year C/O and One-time Items	155,050	154,895	444,972	444,972	328,870	(116,102)	(26)
25619 - Adult Education Block Grant	244,706	1,579,233	1,481,904	1,153,034	1,363,619	(118,286)	(8)
<u>25623 - Healthcare Vocation - Adult Ed C/O</u>							
11 - San Jose City College			1,118,519			(1,118,519)	(100)
15 - SJCC Prior Year C/O and One-time Items					1,118,519	1,118,519	
25623 - Healthcare Vocation - Adult Ed C/O			1,118,519		1,118,519		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>25702 - California College Promise</u>							
11 - San Jose City College	286	410,079	409,425		409,425		
15 - SJCC Prior Year C/O and One-time Items	315,114	410,079	409,793	409,793	409,425	(368)	(0)
25702 - California College Promise	315,400	820,158	819,218	409,793	818,850	(368)	(0)
<u>26202 - Strong Workforce Local - Yr2</u>							
15 - SJCC Prior Year C/O and One-time Items	1,260,748	1,402,821	1,402,821	1,402,821	1,365,884	(36,937)	(3)
26202 - Strong Workforce Local - Yr2	1,260,748	1,402,821	1,402,821	1,402,821	1,365,884	(36,937)	(3)
<u>26203 - Strong Workforce Program</u>							
11 - San Jose City College		1,402,821	1,365,884		1,365,884	(0)	(0)
26203 - Strong Workforce Program		1,402,821	1,365,884		1,365,884	(0)	(0)
<u>26204 - Strong Workforce Regional Plan</u>							
11 - San Jose City College		746,552	731,236	67,068	731,236	(0)	(0)
26204 - Strong Workforce Regional Plan		746,552	731,236	67,068	731,236	(0)	(0)
<u>26205 - Strong Workforce Regional -Yr2</u>							
15 - SJCC Prior Year C/O and One-time Items	793,151	746,552	751,552	751,552	664,168	(87,384)	(12)
26205 - Strong Workforce Regional -Yr2	793,151	746,552	751,552	751,552	664,168	(87,384)	(12)
<u>26206 - Strong Workforce Regional -Yr3</u>							
15 - SJCC Prior Year C/O and One-time Items	280,733						
26206 - Strong Workforce Regional -Yr3	280,733						
<u>26313 - Campus Safety & Sexual Assault</u>							
15 - SJCC Prior Year C/O and One-time Items			11,744	11,744		(11,744)	(100)
26313 - Campus Safety & Sexual Assault			11,744	11,744		(11,744)	(100)
<u>26321 - Cal Law - Pathway to Law CCCO</u>							
11 - San Jose City College	11,526		52,720			(52,720)	(100)
15 - SJCC Prior Year C/O and One-time Items		34,754	34,754	22,378	65,096	30,342	87
26321 - Cal Law - Pathway to Law CCCO	11,526	34,754	87,474	22,378	65,096	(22,378)	(26)
<u>26402 - Mental Health Support Funds</u>							
11 - San Jose City College	109,594	194,268	205,856		205,856		
15 - SJCC Prior Year C/O and One-time Items	55,900	84,674	84,674	84,674	205,856	121,182	143
26402 - Mental Health Support Funds	165,494	278,942	290,530	84,674	411,712	121,182	42
2 - State	13,630,977	33,772,441	37,101,234	19,031,976	30,959,532	(6,141,702)	(17)
<u>3 - Local</u>							

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>31603 - CalEITC (UWBA) VITA</u>							
15 - SJCC Prior Year C/O and One-time Items	223			20,000			
31603 - CalEITC (UWBA) VITA	223			20,000			
<u>31612 - Sobrato Family Foundation</u>							
11 - San Jose City College	59,901						
15 - SJCC Prior Year C/O and One-time Items		190,099	190,099	150,099	40,000	(150,099)	(79)
31612 - Sobrato Family Foundation	59,901	190,099	190,099	150,099	40,000	(150,099)	(79)
<u>31614 - Takeoff Men Color</u>							
11 - San Jose City College			75,000			(75,000)	(100)
15 - SJCC Prior Year C/O and One-time Items					75,000	75,000	
31614 - Takeoff Men Color			75,000		75,000		
<u>32405 - Focus on Careers</u>							
15 - SJCC Prior Year C/O and One-time Items		4,810	4,810	4,810		(4,810)	(100)
32405 - Focus on Careers		4,810	4,810	4,810		(4,810)	(100)
<u>32418 - SC Cnty Office of ReEntry Svs</u>							
11 - San Jose City College	40,094	60,388	60,388	60,388	60,388		
32418 - SC Cnty Office of ReEntry Svs	40,094	60,388	60,388	60,388	60,388		
<u>32419 - SC County COD Training</u>							
11 - San Jose City College	12,141	33,564	33,564	33,564	33,564		
32419 - SC County COD Training	12,141	33,564	33,564	33,564	33,564		
<u>32420 - Substance Abuse Counseling Media</u>							
11 - San Jose City College	40,000						
32420 - Substance Abuse Counseling Media	40,000						
<u>32425 - Education Orientation Window</u>							
15 - SJCC Prior Year C/O and One-time Items		10,000	10,000		10,000		
32425 - Education Orientation Window		10,000	10,000		10,000		
<u>32804 - UC Regents Puente Project</u>							
11 - San Jose City College	1,296	5,000	5,000			(5,000)	(100)
15 - SJCC Prior Year C/O and One-time Items		33,704	33,704	20,000	23,704	(10,000)	(30)
32804 - UC Regents Puente Project	1,296	38,704	38,704	20,000	23,704	(15,000)	(39)
<u>33411 - CA Press Foundtn - Journalism</u>							
15 - SJCC Prior Year C/O and One-time Items	1,502						
33411 - CA Press Foundtn - Journalism	1,502						

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>33414 - Growth Sector</u>							
15 - SJCC Prior Year C/O and One-time Items		100,000	100,000	70,000	30,000	(70,000)	(70)
33414 - Growth Sector		100,000	100,000	70,000	30,000	(70,000)	(70)
<u>33418 - MIT Walmart</u>							
15 - SJCC Prior Year C/O and One-time Items	75,000						
33418 - MIT Walmart	75,000						
<u>34403 - San Jose Promise Local -EBAY</u>							
15 - SJCC Prior Year C/O and One-time Items	44,541						
34403 - San Jose Promise Local -EBAY	44,541						
3 - Local	274,699	437,564	512,564	358,861	272,656	(239,909)	(47)
Expense	20,193,467	37,453,543	41,545,375	22,243,392	34,329,966	(7,215,409)	(17)
1 - San Jose City College	(20,193,467)	(37,453,543)	(41,545,375)	(22,243,392)	(34,329,966)	7,215,409	(17)
17 - Grants / Categoricals	(20,193,467)	(37,453,543)	(41,545,375)	(22,243,392)	(34,329,966)	7,215,409	(17)

Beginning Fund Balance, July 1st

Ending Fund Balance, June 30th

0 0
0 0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

18 - Student Health Fees Fund
2 - Evergreen Valley College

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48 - Revenue							
48699 - Other State Income	4	5,000	5,000		5,000		
48876 - Health Fees	176,113	324,636	324,636	194,292	324,636		
48890 - Other Local Income	1,766	4,000	4,000	1,514	4,000		
48966 - Interfund Trans In (18 fr 17)	146,570						
48 - Revenue	324,453	333,636	333,636	195,806	333,636		
Income	324,453	333,636	333,636	195,806	333,636		
Expense							
51 - Academic Salaries							
51211 - Other Contract Salaries - Unit	108,618	57,332	57,332	57,332	63,203	5,871	10
51400 - Hrly Cert Sal-Non Teach	60,803	49,314	49,314	49,314	49,314		
51 - Academic Salaries	169,421	106,646	106,646	106,646	112,517	5,871	6
52 - Classified Salaries							
52110 - Reg, Other Than Instruction - Un	66,482	67,822	67,822	67,822	74,197	6,375	9
52111 - Regular, Professional Growth	428						
52310 - Hrly, Other Than Instruction	8,327	25,760	25,760	25,760	25,760		
52 - Classified Salaries	75,237	93,582	93,582	93,582	99,957	6,375	7
53 - Employee Benefits							
53110 - STRS	(662)	2,269	2,269	2,269	2,269		
53120 - STRS Non-Instructional	20,746	21,901	21,901	21,901	24,144	2,243	10
53220 - PERS Reg Classified	16,975	18,095	18,095	18,095	19,796	1,701	9
53320 - OASDI-Classified/Non-Instr Cert.	8,046	8,812	8,812	8,812	9,385	573	7
53420 - H & W - Non-Instruction	36,343	40,809	40,809	40,809	43,410	2,601	6
53520 - Unemployment Insurance - Non-Instruction	1,595	416	416	416	439	23	6
53610 - Workers Comp - Instruction	830						
53620 - Workers Comp - Non-Instruction	2,508	2,721	2,721	2,721	2,879	158	6
53 - Employee Benefits	86,382	95,023	95,023	95,023	102,322	7,299	8
54 - Supplies and Materials							
54300 - Supplies - Non Instruction		7,823	12,377	8,470	7,823	(4,554)	(37)
54301 - Food & Food Serv - Non-Instr		100	100	98	100		
54310 - Software Non Instruction Over \$200		200	200		200		
54 - Supplies and Materials		8,123	12,677	8,567	8,123	(4,554)	(36)
55 - Other Operating Expenses and Services							

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

18 - Student Health Fees Fund
2 - Evergreen Valley College

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
55100 - Personal Services		8,175	11,827	1,300	8,175	(3,652)	(31)
55130 - License Renewal Non-Instr		410	410	170	410		
55200 - Conference		10,000	6,446	5,443	10,000	3,554	55
55220 - Memberships		150	150	150	150		
55230 - Mileage Expense		100	100		100		
55550 - Garbage		600	600	600	600		
55711 - Advertising		4,000	6,000	5,974	4,000	(2,000)	(33)
55810 - Postage		100	100		100		
55820 - Undistributed Funded Programs		405,515	398,864		264,321	(134,543)	(34)
55 - Other Operating Expenses and Services		429,050	424,496	13,637	287,856	(136,641)	(32)
Expense	331,040	732,424	732,424	317,455	610,775	(121,650)	(17)
2 - Evergreen Valley College	(6,587)	(398,788)	(398,788)	(121,649)	(277,139)	121,650	(31)

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

398,788 *277,139*
277,139 *0*

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

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

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48 - Revenue							
48876 - Health Fees	186,296	212,013	212,013	198,813	212,013		
48890 - Other Local Income	1,989	8,244	8,244	4,000	4,000	(4,244)	(51)
48966 - Interfund Trans In (18 fr 17)	67,760	256,330	256,330	67,760		(256,330)	(100)
48979 - Interfund Trans In (10 fr 18)	40,333	108,093	108,093		98,959	(9,134)	(8)
48 - Revenue	296,378	584,680	584,680	270,573	314,972	(269,708)	(46)
Income	296,378	584,680	584,680	270,573	314,972	(269,708)	(46)
Expense							
51 - Academic Salaries							
51211 - Other Contract Salaries - Unit	115,290	114,429	57,215	40,194	126,147	68,933	120
51400 - Hrly Cert Sal-Non Teach	83,642		26,511	60,546		(26,511)	(100)
51 - Academic Salaries	198,932	114,429	83,725	100,740	126,147	42,422	51
52 - Classified Salaries							
52110 - Reg, Other Than Instruction - Un	40,091	54,718	54,718	57,626	63,474	8,756	16
52111 - Regular, Professional Growth	383						
52310 - Hrly, Other Than Instruction	53,872		30,704	19,273		(30,704)	(100)
52 - Classified Salaries	94,345	54,718	85,422	76,899	63,474	(21,948)	(26)
53 - Employee Benefits							
53110 - STRS	3,346			611			
53120 - STRS Non-Instructional		21,856	21,856	12,079	24,094	2,238	10
53220 - PERS Reg Classified	39,332	14,599	14,599	4,870	16,935	2,336	16
53310 - OASDI Certif/Instr Aide	476			6,742			
53320 - OASDI-Classified/Non-Instr Cert.	16,469	5,845	5,845	18,422	6,684	839	14
53420 - H & W - Non-Instruction	27,149	74,060	74,060	7,741	77,574	3,514	5
53510 - Unemployment Insurance - Instruction	248			240			
53520 - Unemployment Insurance - Non-Instruction	1,658	338	338	596	379	41	12
53610 - Workers Comp - Instruction	677			1,273			
53620 - Workers Comp - Non-Instruction	3,324	2,172	2,172	11,645	2,435	263	12
53 - Employee Benefits	92,680	118,870	118,870	64,219	128,101	9,231	8
54 - Supplies and Materials							
54300 - Supplies - Non Instruction	2,501		18,500	2,668	6,500	(12,000)	(65)
54301 - Food & Food Serv - Non-Instr					100	100	
54310 - Software Non Instruction Over \$200			1,800	1,754		(1,800)	(100)
54 - Supplies and Materials	2,501		20,300	4,423	6,600	(13,700)	(67)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

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

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>55 - Other Operating Expenses and Services</u>							
55100 - Personal Services	2,572	188,570	156,815	570	400	(156,415)	(100)
55130 - License Renewal Non-Instr	240			325			
55200 - Conference			325	935	3,500	3,175	977
55220 - Memberships	1,229		1,714	1,739	150	(1,564)	(91)
55550 - Garbage					500	500	
55 - Other Operating Expenses and Services	4,041	188,570	158,854	3,569	4,550	(154,304)	(97)
<u>56 - Capital Outlay</u>							
56411 - Equipment - (\$200 Through \$4,999)			2,666			(2,666)	(100)
56418 - Capitalizable Eqpt - 8 yr life			6,750	6,749		(6,750)	(100)
56 - Capital Outlay			9,416	6,749		(9,416)	(100)
Expense	392,499	476,587	476,587	256,597	328,872	(147,715)	(31)
1 - San Jose City College	(96,121)	108,093	108,093	13,975	(13,900)	(121,993)	(113)
<i>Beginning Fund Balance, July 1st</i>				75	13,900		
<i>Ending Fund Balance, June 30th</i>				13,900	0		

Enterprise Funds

The Enterprise funds are used to account for the activities of the community and contract education programs of the District. The Budget and Accounting Manual and generally accepted accounting principles allow both types of business activities to be recorded in the enterprise funds when the intent of the governing board is to operate these programs as a distinct business operation. These funds consist of non-credit, fee supported community education programs and services offered at both campuses. Typical fee supported offerings consist of career focus classes, computer, health, fitness, and enrichment. Contract education offerings are required to be priced at a level that will recover the actual costs, including the administration of providing these programs.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

16 - Contract Ed Enterprise Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
1 - San Jose City College							
Income							
48830 - Premiums Other Funds	397,947	650,755	382,860	222,884	206,324	(176,536)	(46)
48 - Revenue	397,947	650,755	382,860	222,884	206,324	(176,536)	(46)
Income	397,947	650,755	382,860	222,884	206,324	(176,536)	(46)
Expense							
51111 - Regular Classroom - Unit	20,044	19,800	19,800			(19,800)	(100)
51211 - Other Contract Salaries - Unit	72	15,128					
51220 - Other Contract Salaries - Mgmt	9,440	39,321	28,570		33,303	4,733	17
51310 - Hourly Instr - Day	25,798	48,125	22,455	29,965	5,000	(17,455)	(78)
51340 - Hourly Instr - Smr Session			5,000		5,000		
51400 - Hrlly Cert Sal-Non Teach	1,501	21,800	25,800		25,000	(800)	(3)
51 - Academic Salaries	56,856	144,174	101,625	29,965	68,303	(33,322)	(33)
52110 - Reg, Other Than Instruction - Un	7,907	29,843	17,198			(17,198)	(100)
52120 - Reg, Other Than Instruction - Mg	13,278	51,972	51,972		2,000	(49,972)	(96)
52210 - Regular Instructional Aide - Uni	44	11,356	11,356			(11,356)	(100)
52351 - Overtime	13	257	257			(257)	(100)
52 - Classified Salaries	21,243	93,427	80,783		2,000	(78,783)	(98)
53110 - STRS	3,628	52,750	46,750	4,247	2,000	(44,750)	(96)
53120 - STRS Non-Instructional	4,413	22,743	8,821		11,479	2,658	30
53210 - PERS Inst Aids	11	339	339			(339)	(100)
53220 - PERS Reg Classified	2,006	17,058	6,190			(6,190)	(100)
53310 - OASDI Certif/Instr Aide	681	6,225	4,125	474	1,900	(2,225)	(54)
53320 - OASDI-Classified/Non-Instr Cert.	959	10,231	2,344		1,467	(877)	(37)
53410 - H & W - Instruction	4,425	1,583	1,583			(1,583)	(100)
53420 - H & W - Non-Instruction	6,419	21,845	14,339		11,172	(3,167)	(22)
53510 - Unemployment Insurance - Instruction	305	4,417	1,367	68	900	(467)	(34)
53520 - Unemployment Insurance - Non-Instruction	210	1,429	433		373	(60)	(14)
53610 - Workers Comp - Instruction	638	2,586	1,986	466	1,500	(486)	(24)
53620 - Workers Comp - Non-Instruction	440	3,454	981		1,252	271	28
53 - Employee Benefits	24,134	144,659	89,257	5,255	32,043	(57,214)	(64)
54100 - Supplies Instruction	4,549	1,000	6,000		2,000	(4,000)	(67)
54300 - Supplies - Non Instruction	2,496	24,700	27,366	6,000	7,500	(19,866)	(73)
54301 - Food & Food Serv - Non-Instr	7,344	66,620	52,131	12,716	7,000	(45,131)	(87)
54 - Supplies and Materials	14,388	92,320	85,497	18,716	16,500	(68,997)	(81)
55100 - Personal Services	6,000	26,500	20,200		14,200	(6,000)	(30)
55200 - Conference	397	45,000	48,000	10,000	16,000	(32,000)	(67)
55220 - Memberships		30,000	28,800		12,000	(16,800)	(58)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

16 - Contract Ed Enterprise Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
55711 - Advertising		18,700	13,700		9,000	(4,700)	(34)
55715 - Printing/Reprographics Expense			1,200		5,000	3,800	317
55820 - Undistributed Funded Programs		287,216	114,038		460,131	346,093	303
55 - Other Operating Expenses and Services	6,397	407,416	225,938	10,000	516,331	290,393	129
57555 - Other Student Payments		2,975	2,975			(2,975)	(100)
57600 - Other Payments to/for Students	25	17,000	48,000		5,000	(43,000)	(90)
57 - Other Outgo	25	19,975	50,975		5,000	(45,975)	(90)
Expense	123,043	901,971	634,076	63,935	640,177	6,101	1
1 - San Jose City College	274,904	(251,216)	(251,216)	158,949	(433,853)	(182,637)	73
16 - Contract Ed Enterprise Fund	274,904	(251,216)	(251,216)	158,949	(433,853)	(182,637)	73

Beginning Fund Balance, July 1st

Ending Fund Balance, June 30th

274,904 433,853

433,853 0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

16 - Contract Ed Enterprise Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
2 - Evergreen Valley College							
<u>Income</u>							
48830 - Premiums Other Funds			31,344	31,344		(31,344)	(100)
48 - Revenue			31,344	31,344		(31,344)	(100)
Income			31,344	31,344		(31,344)	(100)
<u>Expense</u>							
51400 - Hrly Cert Sal-Non Teach		4,095	4,095			(4,095)	(100)
51 - Academic Salaries		4,095	4,095			(4,095)	(100)
53120 - STRS Non-Instructional		746	746			(746)	(100)
53320 - OASDI-Classified/Non-Instr Cert.		73	73			(73)	(100)
53520 - Unemployment Insurance - Non-Instruction		62	62			(62)	(100)
53620 - Workers Comp - Non-Instruction		84	84			(84)	(100)
53 - Employee Benefits		965	965			(965)	(100)
55100 - Personal Services		82,650	82,650			(82,650)	(100)
55820 - Undistributed Funded Programs					87,710	87,710	
55 - Other Operating Expenses and Services		82,650	82,650		87,710	5,060	6
57555 - Other Student Payments			31,344	12,416	18,928	(12,416)	(40)
57 - Other Outgo			31,344	12,416	18,928	(12,416)	(40)
Expense		87,710	119,054	12,416	106,638	(12,416)	(10)
2 - Evergreen Valley College		(87,710)	(87,710)	18,928	(106,638)	(18,928)	22
16 - Contract Ed Enterprise Fund		(87,710)	(87,710)	18,928	(106,638)	(18,928)	22
<i>Beginning Fund Balance, July 1st</i>				87,710	106,638		
<i>Ending Fund Balance, June 30th</i>				106,638	0		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

70 - Cafeteria Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48890 - Other Local Income	3,001	400	400	7,951	7,500	7,100	1,775
48968 - Transfer in (F70 fr F10)	49,324	90,059	90,059	87,048	91,307	1,248	1
48 - Revenue	52,326	90,459	90,459	94,999	98,807	8,348	9
Income	52,326	90,459	90,459	94,999	98,807	8,348	9
<u>Expense</u>							
<u>52 - Classified Salaries</u>							
52110 - Reg, Other Than Instruction - Un	27,852	43,255	43,255	50,150	47,874	4,619	11
52351 - Overtime				3,512			
52 - Classified Salaries	27,852	43,255	43,255	53,662	47,874	4,619	11
<u>53 - Employee Benefits</u>							
53220 - PERS Reg Classified	6,884	11,540	11,540	13,328	12,773	1,233	11
53320 - OASDI-Classified/Non-Instr Cert.	2,130	3,309	3,309	4,093	3,662	353	11
53420 - H & W - Non-Instruction	8,496	17,476	17,476	18,136	18,788	1,312	8
53520 - Unemployment Insurance - Non-Instruction	181	87	87	107	96	9	10
53620 - Workers Comp - Non-Instruction	380	555	555	673	614	59	11
53 - Employee Benefits	18,071	32,967	32,967	36,337	35,933	2,966	9
<u>54 - Supplies and Materials</u>							
54300 - Supplies - Non Instruction		2,500	2,500		2,500		
54 - Supplies and Materials		2,500	2,500		2,500		
<u>55 - Other Operating Expenses and Services</u>							
55100 - Personal Services	6,402	11,737	11,737	5,000	12,500	763	7
55 - Other Operating Expenses and Services	6,402	11,737	11,737	5,000	12,500	763	7
Expense	52,326	90,459	90,459	94,999	98,807	8,348	9

70 - Cafeteria Fund

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

0 0
0 0

Capital Projects Funds

The Capital Projects funds are used to account for the expenditure of funds for major renovation, repair, and new construction projects. Much of the funding for these projects is provided by the State under the Scheduled Maintenance and Capital Construction programs. All capital construction projects funded by the State, or large locally funded projects, are accounted for in the Capital Outlay Projects Fund. Minor and routine maintenance projects are accounted for in other funds of the District.

The District utilizes a Capital Projects Fund and Measure G and Measure X Bond Funds. The Capital Projects Funds track major facility projects and equipment acquisitions. When there is a State Facilities bond, the State partially or fully funds capital outlay projects based on a Five-Year Capital Construction plan submitted annually. The Educational Master Plan (EMP) for both colleges integrates the instructional program needs with the facilities necessary to achieve the instructional program requirements and provide direction to the capital construction activities.

Measure G and Measure X Bond Funds are designated to record capital project expenditures relating to the issuance of the general obligation 2010 and 2016 bonds. Budgets are reported on a project basis and the actual revenues and expenditures are accounted for on a fiscal basis. Constitutional and statutory provisions require boards of community college districts that have approved Proposition 39 bond measures to secure two annual independent audits of those bond proceeds. Each such district must conduct an annual independent performance audit of the Proposition 39 bond proceeds to ensure that the funds have been expended only for specified projects (Performance Audit) and an annual independent financial audit of the proceeds until they have all been expended for their specified facilities projects.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

36 - Capital Projects Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48860 - Interest	44,449	50,000	50,000	55,144	50,000		
48880 - Capital Outlay Fees	9,669	20,000	20,000	10,600	20,000		
48890 - Other Local Income	3,836,146	3,970,441	3,970,441	3,970,441	4,044,107	73,666	2
48956 -	451,889						
48982 - Interfund Transfers In (to 36 from 10)	3,000,000						
48 - Revenue	7,342,153	4,040,441	4,040,441	4,036,185	4,114,107	73,666	2
Income	7,342,153	4,040,441	4,040,441	4,036,185	4,114,107	73,666	2
<u>Expense</u>							
<u>51 - Academic Salaries</u>							
51220 - Other Contract Salaries - Mgmt				26,773	99,506	99,506	
51 - Academic Salaries				26,773	99,506	99,506	
<u>52 - Classified Salaries</u>							
52110 - Reg, Other Than Instruction - Un	50,645	112,029	112,029	33,571	107,442	(4,587)	(4)
52111 - Regular, Professional Growth	182			152			
52120 - Reg, Other Than Instruction - Mg		16,810	16,810			(16,810)	(100)
52351 - Overtime	250			461			
52 - Classified Salaries	51,077	128,839	128,839	34,184	107,442	(21,397)	(17)
<u>53 - Employee Benefits</u>							
53120 - STRS Non-Instructional				1,071	6,926	6,926	
53220 - PERS Reg Classified	12,858	34,374	34,374	14,463	45,539	11,165	32
53320 - OASDI-Classified/Non-Instr Cert.	3,894	9,699	9,699	4,287	10,859	1,160	12
53410 - H & W - Instruction				227			
53420 - H & W - Non-Instruction	18,831	48,529	48,529	13,863	54,040	5,511	11
53520 - Unemployment Insurance - Non-Instruction	332	258	258	121	413	155	60
53620 - Workers Comp - Non-Instruction	697	1,655	1,655	765	2,658	1,003	61
53 - Employee Benefits	36,611	94,515	94,515	34,796	120,435	25,920	27
<u>54 - Supplies and Materials</u>							
54300 - Supplies - Non Instruction		84,200	24,200	256		(24,200)	(100)
54 - Supplies and Materials		84,200	24,200	256		(24,200)	(100)
<u>55 - Other Operating Expenses and Services</u>							
55100 - Personal Services	327,281	389,782	333,282	392,000	389,782	56,500	17
55130 - License Renewal Non-Instr	64,624	64,624	64,624	28,194	64,624		
55620 - Repairs	283,109	449,930	566,430	566,430	549,930	(16,500)	(3)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

36 - Capital Projects Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
55625 - Repairs Pm Agreements		15,000	25,000	25,000		(25,000)	(100)
55703 - Special Assessment Fee	16,173	15,000	15,000	3,314	15,000		
55712 - Legal Expenses	11,347	250,000	250,000	1,000	250,000		
55 - Other Operating Expenses and Services	702,534	1,184,336	1,254,336	1,015,938	1,269,336	15,000	1
<u>56 - Capital Outlay</u>							
56100 - Sites	451,889			460,747			
56120 - Site Improvements	7,185	414,865	414,865		414,865		
56210 - Building Improvements	64,134	17,800	17,800		17,800		
56413 - Equipment - 3 yrs life	22,668	27,966	27,966		27,966		
56418 - Capitalizable Eqpt - 8 yr life	115,415	391,504	381,504	146,503	310,135	(71,369)	(19)
56 - Capital Outlay	661,291	852,135	842,135	607,250	770,766	(71,369)	(8)
<u>57 - Other Outgo</u>							
57345 -	451,889						
57900 - Appropriations For Contingencies		1,165,000	1,165,000	165,000	1,746,622	581,622	50
57 - Other Outgo	451,889	1,165,000	1,165,000	165,000	1,746,622	581,622	50
Expense	1,903,403	3,509,025	3,509,025	1,884,196	4,114,107	605,082	17
36 - Capital Projects Fund	5,438,751	531,416	531,416	2,151,989		(531,416)	(100)

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

16,863,592 19,015,581
19,015,581 19,015,581

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

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

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>9 - District Services</u>							
488 & 489 - Local Revenue & Other Financing Resources	(75,118)	500	500	163,346	50,000	49,500	9,900
9 - District Services	(75,118)	500	500	163,346	50,000	49,500	9,900
Income	(75,118)	500	500	163,346	50,000	49,500	9,900
<u>Expense</u>							
<u>1 - San Jose City College</u>							
31313 - Small Cap Repairs - Fac Upgrds		5,468,543	5,468,543		5,468,543		
31705 - IT and Tech Equipment		5,468,543	5,468,543		5,468,543		
1 - San Jose City College		10,937,086	10,937,086		10,937,086		
<u>2 - Evergreen Valley College</u>							
32299 - Campus Contingency		325,000	4,730,000		4,730,000		
32318 - Small Cap Repairs - Fac Upgrd		3,937,082	3,937,082		3,937,082		
32705 - IT and Tech Equipment		6,675,000	2,270,000		2,270,000		
2 - Evergreen Valley College		10,937,082	10,937,082		10,937,082		
<u>9 - District Services</u>							
39999 - Election/Legal/EIR/DO Labor and Related	17,589			7,695			
9 - District Services	17,589			7,695			
Expense	17,589	21,874,168	21,874,168	7,695	21,874,168		
42 - General Obligation Bond Fund Measure G 2010 - Ser B	(92,708)	(21,873,668)	(21,873,668)	155,652	(21,824,168)	49,500	(0)
<i>Beginning Fund Balance, July 1st</i>				<i>22,581,780</i>	<i>22,737,452</i>		
<i>Ending Fund Balance, June, 30th</i>				<i>22,737,452</i>	<i>913,284</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

40 - GO Bond Fund Meas X Series C

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
9 - District Services							
488 & 489 - Local Revenue & Other Financing Resources	201,687,545	1,000,000	1,000,000	2,216,562	1,500,000	500,000	50
9 - District Services	201,687,545	1,000,000	1,000,000	2,216,562	1,500,000	500,000	50
Income	201,687,545	1,000,000	1,000,000	2,216,562	1,500,000	500,000	50
Expense							
1 - San Jose City College							
31114 - Demolition of Jaguar Gym Locker Rooms, Auxiliary Structures and Site Improvements		384					
31122 - Group II Equipment - \$200,000/yr for 10 years		100,000	1,695,362	60,463	1,634,899	(60,463)	(4)
31129 - New Maint & Operations Bldg	292,832	1,619,784	1,225,687	1,117,275	108,412	(1,117,275)	(91)
31130 - Theater Access & Entrance Impr	45,176	181,723	181,723		181,723		
31132 - New CTE Building	5,628,092	47,000,000	51,479,775	26,851,661	23,812,212	(27,667,563)	(54)
31150 - ADA Improvements		2,000,000	2,000,000	206,866	1,799,579	(200,421)	(10)
31161 - Child Dvlpmnt Center-Phase I	12,788	197,972	37,836		37,836		
31162 - Student Center Expansion		1,005,429	1,001,145	3,720	997,425	(3,720)	(0)
31165 - Jaguar Multicultural Center		13,850,552	10,000		10,000		
31166 - Track & Field Renovation		342,167	287,096	280,039	7,056	(280,039)	(98)
31167 - Central Plant Renovation	20,333	153,228	29,639	15,991	13,647	(15,991)	(54)
31170 - SJCC Elevator Modernization	89,860	3,924,133	3,725,671	1,031,905	2,715,746	(1,009,926)	(27)
31173 - Mens Locker Room Demolition	68,388	631,612	2,631,612	86,072	2,550,759	(80,853)	(3)
31174 - Demolition of Old Boiler Equipment	22,450	138,568	202,568	195,944	6,624	(195,944)	(97)
31175 - Stormwater Management-Phase2			1,900,000	6,497	1,893,503	(6,497)	(0)
31176 - General Education Building Fire Alarm Sys. Upgrades			2,500,000	17,315	2,482,685	(17,315)	(1)
31179 - Scoreboard Replacement				3,034			
31180 - Campus-wide Painting Phase 2			1,000,000		1,000,000		
31309 - SJCC Vehicles				4,642			
31703 - Technology Upgrades			628,484	897	642,866	14,382	2
39999 - Election/Legal/EIR/DO Labor and Related				17,596			
1 - San Jose City College	6,179,919	71,145,551	70,536,597	29,899,918	39,894,971	(30,641,626)	(43)
2 - Evergreen Valley College							
32132 - Student Services Center	17,429,492	18,385,116	17,709,228	14,710,146	2,822,768	(14,886,460)	(84)
32134 - Language Arts Building	10,182,491	4,164,603	4,164,603	4,086,860	221,804	(3,942,799)	(95)
32153 - Sequoia Upgrades/Nursing Add	5,953,752	18,167,160	18,371,983	11,500,726	6,871,257	(11,500,726)	(63)
32156 - General Education Building	10,305,749	15,000,000	15,325,897	14,294,478	1,110,280	(14,215,617)	(93)
32159 - Campus Way Finding/Ground Ligh		32,701	413,065	28,906	384,159	(28,906)	(7)
32161 - North Fire Lane/ADA		54,329					
32165 - Math,Sci,Social Sci Canopy		164,125					
32166 - Entry Road and Parking Lot	725,761	548,784	548,784	(4,195)	559,657	10,874	2
32168 - Campus-wide Signage MasterPlan		620,466	646,751	95,574	558,516	(88,235)	(14)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

40 - GO Bond Fund Meas X Series C

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
32169 - EVC-Central Plant Renovation		50,000	36,716	41,078	400	(36,316)	(99)
32307 - Small Capital Repairs		193,501	115,859	66,835	49,024	(66,835)	(58)
2 - Evergreen Valley College	44,597,246	57,380,786	57,332,885	44,820,407	12,577,865	(44,755,019)	(78)
9 - District Services							
39301 - New District Services Building	172,556	695,407	695,407	354,473	340,934	(354,473)	(51)
39303 - District Services Furn & Equip				2,851			
39307 - Vehicle Replacement				89			
39629 - District Warehouse&Operations Facilities	168,242	2,078,835	2,078,835	638,014	1,463,975	(614,860)	(30)
39632 - District Utility Capacity Upgrades			229,441	3,875	219,385	(10,056)	(4)
39706 - Technology/Security			13,718	14,787		(13,718)	(100)
39709 - DS Network Storage/Servers				1,114			
39712 - DW Security-Key Sys Upgrade		141,557	141,557	16,051	125,506	(16,051)	(11)
39713 - DW Building Managment Sys		3,875					
39715 - DW Physical Security	667,884	10,212,409	10,212,409	1,334,402	8,878,007	(1,334,402)	(13)
39905 - Management and related costs	194,837	2,333,151	3,752,105	835,451	3,500,000	(252,105)	(7)
39999 - Election/Legal/EIR/DO Labor and Related	380,000	3,647,745	5,484,271	572,918	5,184,159	(300,112)	(5)
9 - District Services	1,583,519	19,112,978	22,607,743	3,774,025	19,711,966	(2,895,777)	(13)
Expense	52,360,684	147,639,316	150,477,225	78,494,350	72,184,803	(78,292,422)	(52)
40 - GO Bond Fund Meas X Series C	149,326,861	(146,639,316)	(149,477,225)	(76,277,787)	(70,684,803)	78,792,422	(53)
<i>Beginning Fund Balance, July 1st</i>				149,326,861	73,049,074		
<i>Ending Fund Balance, June, 30th</i>				73,049,074	2,364,271		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

41 - GO Bond Fund Meas X Series C-1

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
9 - District Services							
488 & 489 - Local Revenue & Other Financing Resources	38,348,162	300,000	300,000	613,379	600,000	300,000	100
9 - District Services	38,348,162	300,000	300,000	613,379	600,000	300,000	100
Income	38,348,162	300,000	300,000	613,379	600,000	300,000	100
Expense							
1 - San Jose City College							
31199 - Campus Contingency		8,234,492	8,234,492		8,234,492		
1 - San Jose City College		8,234,492	8,234,492		8,234,492		
2 - Evergreen Valley College							
32132 - Student Services Center			2,374,849		2,374,849		
32153 - Sequoia Upgrades/Nursing Add			2,003,499		2,003,499		
32156 - General Education Building			1,025,000		1,025,000		
32168 - Campus-wide Signage MasterPlan			151,751		151,751		
32299 - Campus Contingency		8,234,492	2,679,393		2,679,393		
2 - Evergreen Valley College		8,234,492	8,234,492		8,234,492		
9 - District Services							
39399 - District/Districtwide Contingency		4,841,017	4,365,680		4,365,680		
39631 - EVC Student Housing Complex		15,000,000	15,000,000		15,000,000		
39632 - District Utility Capacity Upgrades			475,337	114,678	366,840	(108,496)	(23)
39699 - Program Contingency		1,550,000	1,550,000		1,550,000		
39905 - Management and related costs			320,837			(320,837)	(100)
39999 - Election/Legal/EIR/DO Labor and Related	140,000		320,837	(9,452)	644,945	324,107	101
9 - District Services	140,000	21,391,017	22,032,691	105,226	21,927,465	(105,226)	(0)
Expense	140,000	37,860,000	38,501,674	105,226	38,396,448	(105,226)	(0)
41 - GO Bond Fund Meas X Series C-1	38,208,162	(37,560,000)	(38,201,674)	508,153	(37,796,448)	405,226	(1)
<i>Beginning Fund Balance, July 1st</i>				38,208,162	38,716,315		
<i>Ending Fund Balance, June, 30th</i>				38,716,315	919,867		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2024-2025 Tentative Budget General Revenue and Expenditure Activity

46 - GO Bond Fund Meas X Series A-1

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
<u>9 - District Services</u>							
488 - Local Revenue	914,317	500,000	500,000	596,502	500,000		
9 - District Services	914,317	500,000	500,000	596,502	500,000		
Income	914,317	500,000	500,000	596,502	500,000		
Expense							
<u>1 - San Jose City College</u>							
31129 - New Maint & Operations Bldg	41,023						
31132 - New CTE Building	370,103	14,984,986	14,984,986		15,804,278	819,292	5
31166 - Track & Field Renovation	15,759						
31170 - SJCC Elevator Modernization	35,217						
31309 - SJCC Vehicles		59,873	59,873	55,716	4,158	(55,716)	(93)
31702 - IT Infrastructure Improvements	162						
1 - San Jose City College	462,264	15,044,860	15,044,860	55,716	15,808,436	763,576	5
<u>2 - Evergreen Valley College</u>							
32132 - Student Services Center	460,888	10,937,082	10,937,082	4,496,756	6,440,326	(4,496,756)	(41)
32134 - Language Arts Building	101,110						
32145 - Gullo/Student Srvc Renovation	9,367						
32153 - Sequoia Upgrades/Nursing Add	61,660						
32155 - Cedro Renovation&W.Campus ADA	2,342						
32156 - General Education Building	100,665	10,000,000	10,000,000	8,989,345	1,820,529	(8,179,471)	(82)
32161 - North Fire Lane/ADA	2,181						
32165 - Math,Sci,Social Sci Canopy	3,278						
32166 - Entry Road and Parking Lot	2,537						
2 - Evergreen Valley College	744,028	20,937,082	20,937,082	13,486,101	8,260,855	(12,676,227)	(61)
<u>9 - District Services</u>							
39307 - Vehicle Replacement	163,082						
39315 - District Wide Elevator Assessm	(52,545)						
39625 - SJCC Land Acquisition	412,491						
39630 - East San Jose Expansion	1,350						
39706 - Technology/Security	856,452	469,419	469,419	52,626	416,793	(52,626)	(11)
39714 - Data Center Acquisition & Impl	948,332						
39905 - Management and related costs	139,895		418,763			(418,763)	(100)
39999 - Election/Legal/EIR/DO Labor and Related	(884,742)		418,763	18,233		(418,763)	(100)
9 - District Services	1,584,315	469,419	1,306,944	70,859	416,793	(890,151)	(68)
Expense	2,790,607	36,451,360	37,288,885	13,612,676	24,486,083	(12,802,802)	(34)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

46 - GO Bond Fund Meas X Series A-1

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
46 - GO Bond Fund Meas X Series A-1	(1,876,289)	(35,951,360)	(36,788,885)	(13,016,174)	(23,986,083)	12,802,802	(35)
<i>Beginning Fund Balance, July 1st</i>				<i>37,002,415</i>	<i>23,986,241</i>		
<i>Ending Fund Balance, June, 30th</i>				<i>23,986,241</i>	<i>158</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

49 - GO Bond Fund Meas X Series B-1

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
9 - District Services							
00000 - User unspecified	4,636,915	1,500,000	1,500,000	3,116,533	2,500,000	1,000,000	67
9 - District Services	4,636,915	1,500,000	1,500,000	3,116,533	2,500,000	1,000,000	67
Income	4,636,915	1,500,000	1,500,000	3,116,533	2,500,000	1,000,000	67
Expense							
1 - San Jose City College							
31122 - Group II Equipment - \$200,000/yr for 10 years		346,322	2,533,587		2,469,610	(63,977)	(3)
31129 - New Maint & Operations Bldg			789,732		765,695	(24,037)	(3)
31130 - Theater Access & Entrance Impr		2,746,624	2,751,960		2,751,960		
31132 - New CTE Building	9,115,883	69,483,213	70,058,095		70,050,003	(8,091)	(0)
31133 - New Swing Space Project		576,060					
31135 - Hold for Measure G-2010		865					
31150 - ADA Improvements		2,308,350	2,665,531		2,659,086	(6,445)	(0)
31161 - Child Dvlpmnt Center-Phase I	163	14,684,809	965,086		965,086		
31162 - Student Center Expansion		2,100,000	2,096,902		2,094,927	(1,976)	(0)
31165 - Jaguar Multicultural Center		2,589,368	2,189,919		2,189,919		
31166 - Track & Field Renovation		200,000	7,792		7,792		
31167 - Central Plant Renovation		500,000	391,245		391,245		
31170 - SJCC Elevator Mondernization		139,542	210,271		188,292	(21,979)	(10)
31171 - Central Plant Boiler Replaceme		649,244	33,551		33,551		
31173 - Mens Locker Room Demolition		2,328,772	2,328,772		2,323,552	(5,220)	(0)
31177 - Campus Perimeter Security Fencing&Gates			2,250,000	5,569	2,244,431	(5,569)	(0)
31178 - Campus Wayfinding&Signage Updates&Improvements			2,308,854	18,634	2,290,220	(18,634)	(1)
31179 - Scoreboard Replacement			500,000	8,304	487,937	(12,063)	(2)
31199 - Campus Contingency		11,353,177	1,759,978		1,759,978		
31304 - Small Capital Repairs		1,884,284	1,884,284		1,884,284		
31309 - SJCC Vehicles		14,139	764,139	63,977	757,759	(6,380)	(1)
31310 - Door Hardware Upgrades		331,614					
31324 - Restroom Fixtures & Plumbing Updates		10,551					
31702 - IT Infrastructure Improvements		1,533,529	1,533,529		1,533,529		
31703 - Technology Upgrades		681,118	4,864,486		4,912,559	48,073	1
1 - San Jose City College	9,116,046	114,461,581	102,887,713	96,485	102,761,415	(126,298)	(0)
2 - Evergreen Valley College							
32132 - Student Services Center		13,436,243	9,046,034	6,261,377	2,872,020	(6,174,014)	(68)
32134 - Language Arts Building		205,242	785,604	447,672	398,245	(387,359)	(49)
32138 - Gymnasium & Kinesiology		3,935					
32153 - Sequoia Upgrades/Nursing Add		3,132,609	4,513,363	66	4,513,297	(66)	(0)
32155 - Cedro Renovation&W.Campus ADA		2,328	1,800	1,800		(1,800)	(100)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

49 - GO Bond Fund Meas X Series B-1

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
32156 - General Education Building		1,892,228	1,943,280		1,868,059	(75,221)	(4)
32157 - Student Activities Center		477,412	341,195		341,195		
32166 - Entry Road and Parking Lot		150,000	184,890		178,212	(6,679)	(4)
32168 - Campus-wide Signage MasterPlan			574,023		566,684	(7,339)	(1)
32169 - EVC-Central Plant Renovation		100,000	4,762			(4,762)	(100)
32299 - Campus Contingency		976,501					
32307 - Small Capital Repairs			17,726		17,726		
32602 - Group II Equipment - \$200,000/year for 10 years		142,140	25,099		25,099		
32702 - IT Infrastrucutre Improvements		2,750,029	2,750,029		2,750,029		
32703 - Technology Upgrades	1,503	40,056	40,056		40,056		
2 - Evergreen Valley College	1,503	23,308,722	20,227,861	6,710,915	13,570,621	(6,657,240)	(33)
9 - District Services							
39301 - New District Services Building		371,108	574,492		574,492		
39303 - District Services Furn & Equip		13,732	72,224	59,970	54,756	(17,468)	(24)
39307 - Vehicle Replacement		807,363	746,366		746,277	(89)	(0)
39313 - ADA Transition Plan Assessment		259,783	259,783	26,803	232,980	(26,803)	(10)
39314 - DO Elevator Upgrade		184,834					
39625 - SJCC Land Acquisition		6,101,176	6,101,176	388,193	5,712,983	(388,193)	(6)
39629 - District Warehouse&Operations Facilities		19,932,099	10,021,974		9,998,820	(23,154)	(0)
39630 - East San Jose Expansion		4,998,650	4,998,650		4,998,650		
39632 - District Utility Capacity Upgrades			14,034,519	209,367	13,825,152	(209,367)	(1)
39706 - Technology/Security		12,866,747	22,915,368	1,222,244	21,692,054	(1,223,313)	(5)
39707 - DS Printing & Digital Imaging		183,557	183,557		183,557		
39708 - DS Computer Replacement		6,271	6,271		6,271		
39709 - DS Network Storage/Servers	8,953	741,047	741,047	337,099	402,834	(338,213)	(46)
39710 - DS Network Monitoring Appl's		50,000	50,000		50,000		
39711 - Security Assess&Dsgn Consult		24,533					
39712 - DW Security-Key Sys Upgrade			105,968		105,968		
39714 - Data Center Acquisition & Impl	66,400	400,630	400,630	181,600	219,030	(181,600)	(45)
39905 - Management and related costs		3,773,815	6,130,993	126,767	6,218,142	87,149	1
39999 - Election/Legal/EIR/DO Labor and Related	(3,413)	2,286,567	4,627,730		4,359,689	(268,041)	(6)
9 - District Services	71,940	53,001,913	71,970,749	2,552,043	69,381,656	(2,589,093)	(4)
Expense	9,189,489	190,772,217	195,086,324	9,359,443	185,713,692	(9,372,631)	(5)
49 - GO Bond Fund Meas X Series B-1	(4,552,575)	(189,272,217)	(193,586,324)	(6,242,910)	(183,213,692)	10,372,631	(5)
<i>Beginning Fund Balance, July 1st</i>				193,593,398	187,350,488		
<i>Ending Fund Balance, June, 30th</i>				187,350,488	4,136,796		

Internal Service Fund

The Self-Insurance Fund is the fund designated by Education Code 81602 to account for income and expenditures of self-insurance programs authorized by Education Code 72506(d). This fund is used for group insurance to provide for payments on deductible types of insurance policies, losses or payments arising from self-insurance programs, and losses or payments.

The Self-Insurance Fund shall operate as an Internal Service Fund using accounting principles specified in GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". In accordance with Internal Service Funds accounting, the Self-Insurance Fund shall charge other funds for their proportionate share of the estimated premiums, claims and expenses incurred plus contingencies, and reflect the receipt of money as revenue.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

61 - Self-Insurance Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
9 - District Services							
<u>Income</u>							
48 - Revenue							
488 - Local Revenue	1,300,816	1,500,000	1,500,000	1,248,240	1,500,000		
489 - Other Financing Sources	738,341		1,200,000	886,865	1,200,000		
48 - Revenue	2,039,156	1,500,000	2,700,000	2,135,105	2,700,000		
Income	2,039,156	1,500,000	2,700,000	2,135,105	2,700,000		
<u>Expense</u>							
55 - Other Operating Expenses and Services							
554 - Insurance	2,039,156	1,500,000	2,700,000	2,135,105	2,700,000		
55 - Other Operating Expenses and Services	2,039,156	1,500,000	2,700,000	2,135,105	2,700,000		
Expense	2,039,156	1,500,000	2,700,000	2,135,105	2,700,000		
9 - District Services							

61 - Self-Insurance Fund

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

0
0

Fiduciary Trust & Agency Funds

The Fiduciary Trust & Agency Funds are used to account for assets held by the District in a trustee or agency capacity. The District accounts for the disbursement of federally funded PELL Grants and serves as a fiscal agent for that purpose. A trust fund is one where a district recognizes revenues and expenditures related to trust activities and does exercise some discretion in the expenditure of those funds.

Student Fiduciary Funds - Records student fees paid at the time of enrollment and revenues generated from student activities. The District serves as an agent for these funds and as such disburses the funds in accordance with instructions provided by the student government. It also includes the Student Representation Fee collected to support student government representatives stating their positions and viewpoints before city, county, and district government, as well as offices and agencies of the State government. AB1504 was passed in FY2019-20 and requires community colleges with an established student body association to collect a student representation fee of \$2 at the time of registration. The bill also requires that at least \$1 of the \$2 fee be expended to establish and support the operation of a statewide community college student organization. The funds will support student participation and engagement in statewide higher education policy and advocacy activities.

The Financial Aid Funds are used to account for the monies received from Federal and State agencies in support of the Federal/State Financial Aid Programs. Each college administers the program and serves its respective students. The District serves as a fiscal agent for the federal government and makes payments to the students on its behalf.

The District also participates in a federally funded work-study program. As a participant, the District is required to provide a cash match of 25% of the total amount paid to the students employed under the program.

The OPEB Trust Fund tracks investment activities through CalPERS. All investment earnings and funds deposited into the trust account will be restricted to paying retiree health benefits.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

71 - ASG

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>2 - Evergreen Valley College</u>							
<u>Income</u>							
<u>48 - Revenue</u>							
48890 - Other Local Income	58,755	76,200	76,200	104,000	100,000	23,800	31
48 - Revenue	58,755	76,200	76,200	104,000	100,000	23,800	31
Income	58,755	76,200	76,200	104,000	100,000	23,800	31
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
55830 - Other Operating Expense	138,789	152,600	152,600	150,000	130,000	(22,600)	(15)
55 - Other Operating Expenses and Services	138,789	152,600	152,600	150,000	130,000	(22,600)	(15)
<u>57 - Other Outgo</u>							
57532 - Direct Loan	600						
57 - Other Outgo	600						
Expense	139,389	152,600	152,600	150,000	130,000	(22,600)	(15)
2 - Evergreen Valley College	(80,634)	(76,400)	(76,400)	(46,000)	(30,000)	46,400	(61)
71 - ASG	(80,634)	(76,400)	(76,400)	(46,000)	(30,000)	46,400	(61)

Beginning Fund Balance, July 1st

Ending Fund Balance, June 30th

179,487

133,487

133,487

103,487

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

71 - ASG

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>1 - San Jose City College</u>							
<u>Income</u>							
<u>48 - Revenue</u>							
48890 - Other Local Income	91,539	75,155	75,155	80,158	58,400	(16,755)	(22)
48 - Revenue	91,539	75,155	75,155	80,158	58,400	(16,755)	(22)
Income	91,539	75,155	75,155	80,158	58,400	(16,755)	(22)
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
55830 - Other Operating Expense	99,830	229,620	229,620	118,175	81,165	(148,455)	(65)
55 - Other Operating Expenses and Services	99,830	229,620	229,620	118,175	81,165	(148,455)	(65)
<u>57 - Other Outgo</u>							
57600 - Other Payments to/for Students	(646)						
57 - Other Outgo	(646)						
Expense	99,184	229,620	229,620	118,175	81,165	(148,455)	(65)
1 - San Jose City College	(7,646)	(154,465)	(154,465)	(38,017)	(22,765)	131,700	(85)
71 - ASG	(7,646)	(154,465)	(154,465)	(38,017)	(22,765)	131,700	(85)
<i>Beginning Fund Balance, July 1st</i>				295,165	257,148		
<i>Ending Fund Balance, June 30th</i>				257,148	234,388		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

72 - Student Representation Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>1 - San Jose City College</u>							
<u>Income</u>							
<u>48 - Revenue</u>							
48890 - Other Local Income	33,000	35,000	35,000	37,366	38,000	3,000	9
48 - Revenue	33,000	35,000	35,000	37,366	38,000	3,000	9
Income	33,000	35,000	35,000	37,366	38,000	3,000	9
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
55830 - Other Operating Expense	33,000	35,000	35,000	37,366	38,000	3,000	9
55 - Other Operating Expenses and Services	33,000	35,000	35,000	37,366	38,000	3,000	9
Expense	33,000	35,000	35,000	37,366	38,000	3,000	9
1 - San Jose City College							
<u>2 - Evergreen Valley College</u>							
<u>Income</u>							
<u>48 - Revenue</u>							
48890 - Other Local Income	35,262	37,000	37,000	40,266	41,000	4,000	11
48 - Revenue	35,262	37,000	37,000	40,266	41,000	4,000	11
Income	35,262	37,000	37,000	40,266	41,000	4,000	11
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
55830 - Other Operating Expense	35,262	37,000	37,000	40,266	41,000	4,000	11
55 - Other Operating Expenses and Services	35,262	37,000	37,000	40,266	41,000	4,000	11
Expense	35,262	37,000	37,000	40,266	41,000	4,000	11
2 - Evergreen Valley College							
72 - Student Representation Fund							
<i>Beginning Fund Balance, July 1st</i>				<i>0</i>	<i>0</i>		
<i>Ending Fund Balance, June 30th</i>				<i>0</i>	<i>0</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

**48 - Student Financial Assistance Fund
Combined**

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>481 - Federal Revenue</u>							
10501 - Pell	15,838,641	21,447,660	21,447,660	18,393,955	22,655,000	1,207,340	6
10502 - SEOG	708,312	735,514	745,207	710,257	783,685	38,478	5
10503 - Direct Loan	688,139	1,334,000	1,334,000	615,060	1,334,000		
10508 - ARPA HEERF III	621,742						
481 - Federal Revenue	17,856,834	23,517,174	23,526,867	19,719,272	24,772,685	1,245,818	5
<u>486 - State Revenue</u>							
22001 - Cal Grant	2,374,550	1,740,248	2,202,308	2,663,082	2,083,112	(119,196)	(5)
22011 - Emergency Financial Aid	1,716,898	1,724,045	5,397	4,398		(5,397)	(100)
22012 - Emergency F.A. Supplement	127,426	26,291	134,008	125,217		(134,008)	(100)
22013 - Chafee Grant		171,750	251,750	207,500	256,750	5,000	2
486 - State Revenue	4,218,874	3,662,334	2,593,463	3,000,197	2,339,862	(253,601)	(10)
<u>489 - Other Financing Sources</u>							
10502 - SEOG	76,513	175,129	87,564	68,536	87,564		
489 - Other Financing Sources	76,513	175,129	87,564	68,536	87,564		
Income	22,152,221	27,354,636	26,207,894	22,788,005	27,200,111	992,217	4
<u>Expense</u>							
<u>521 - Noninstructional Sal., Reg Full-time Sch</u>							
10501 - Pell	21,935	26,620	26,620	11,000	26,620		
10502 - SEOG		17,513	8,756		8,756		
521 - Noninstructional Sal., Reg Full-time Sch	21,935	44,133	35,376	11,000	35,376		
<u>573 - Interfund Transfers Out</u>							
10502 - SEOG			18,890	18,000	18,000	(890)	(5)
573 - Interfund Transfers Out			18,890	18,000	18,000	(890)	(5)
<u>575 - Student Financial Aid</u>							
10501 - Pell	15,816,706	21,421,040	21,421,040	18,382,955	22,628,380	1,207,340	6
10502 - SEOG	784,825	893,130	805,124	760,793	844,493	39,368	5
10503 - Direct Loan	688,139	1,334,000	1,334,000	615,060	1,334,000		
10508 - ARPA HEERF III	621,742						
22001 - Cal Grant	2,374,550	1,740,248	2,202,308	2,663,082	2,083,112	(119,196)	(5)
22011 - Emergency Financial Aid	1,716,898	1,724,045	5,397	4,398		(5,397)	(100)
22012 - Emergency F.A. Supplement	127,426	26,291	134,008	125,217		(134,008)	(100)
22013 - Chafee Grant		171,750	251,750	207,500	256,750	5,000	2
575 - Student Financial Aid	22,130,286	27,310,503	26,153,627	22,759,005	27,146,735	993,107	4

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

48 - Student Financial Assistance Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Expense	22,152,221	27,354,636	26,207,894	22,788,005	27,200,111	992,217	4

48 - Student Financial Assistance Fund

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

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0 *0*

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

48 - Student Financial Assistance Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>2 - Evergreen Valley College</u>							
<u>Income</u>							
<u>481 - Federal Revenue</u>							
10501 - Pell	8,846,195	12,544,000	12,544,000	9,429,529	12,544,000		
10502 - SEOG	350,257	350,257	350,257	350,257	423,685	73,428	21
10503 - Direct Loan	270,588	834,000	834,000	215,060	834,000		
10508 - ARPA HEERF III	225,128						
481 - Federal Revenue	9,692,168	13,728,257	13,728,257	9,994,846	13,801,685	73,428	1
<u>486 - State Revenue</u>							
22001 - Cal Grant	1,556,859	942,477	942,477	1,403,251	942,477		
22011 - Emergency Financial Aid	859,398	862,897	1,750	750		(1,750)	(100)
22012 - Emergency F.A. Supplement	104,426	26,291	26,291	17,500		(26,291)	(100)
22013 - Chafee Grant		71,750	71,750	27,500	71,750		
486 - State Revenue	2,520,683	1,903,415	1,042,268	1,449,001	1,014,227	(28,041)	(3)
<u>489 - Other Financing Sources</u>							
10502 - SEOG	67,618	87,564	87,564	68,536	87,564		
489 - Other Financing Sources	67,618	87,564	87,564	68,536	87,564		
Income	12,280,469	15,719,236	14,858,089	11,512,383	14,903,476	45,388	0
<u>Expense</u>							
<u>521 - Noninstructional Sal., Reg Full-time Sch</u>							
10501 - Pell	11,700	15,620	15,620		15,620		
10502 - SEOG		8,756	8,756		8,756		
521 - Noninstructional Sal., Reg Full-time Sch	11,700	24,376	24,376		24,376		
<u>575 - Student Financial Aid</u>							
10501 - Pell	8,834,495	12,528,380	12,528,380	9,429,529	12,528,380		
10502 - SEOG	417,875	429,065	429,065	418,793	502,493	73,428	17
10503 - Direct Loan	270,588	834,000	834,000	215,060	834,000		
10508 - ARPA HEERF III	225,128						
22001 - Cal Grant	1,556,859	942,477	942,477	1,403,251	942,477		
22011 - Emergency Financial Aid	859,398	862,897	1,750	750		(1,750)	(100)
22012 - Emergency F.A. Supplement	104,426	26,291	26,291	17,500		(26,291)	(100)
22013 - Chafee Grant		71,750	71,750	27,500	71,750		
575 - Student Financial Aid	12,268,769	15,694,860	14,833,712	11,512,383	14,879,100	45,388	0
Expense	12,280,469	15,719,236	14,858,089	11,512,383	14,903,476	45,388	0
2 - Evergreen Valley College							

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

0 0
0 0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

48 - Student Financial Assistance Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>1 - San Jose City College</u>							
<u>Income</u>							
<u>481 - Federal Revenue</u>							
10501 - Pell	6,992,446	8,903,660	8,903,660	8,964,426	10,111,000	1,207,340	14
10502 - SEOG	358,055	385,257	394,950	360,000	360,000	(34,950)	(9)
10503 - Direct Loan	417,551	500,000	500,000	400,000	500,000		
10508 - ARPA HEERF III	396,614						
481 - Federal Revenue	8,164,666	9,788,917	9,798,610	9,724,426	10,971,000	1,172,390	12
<u>486 - State Revenue</u>							
22001 - Cal Grant	817,691	797,771	1,259,831	1,259,831	1,140,635	(119,196)	(9)
22011 - Emergency Financial Aid	857,500	861,148	3,648	3,648		(3,648)	(100)
22012 - Emergency F.A. Supplement	23,000		107,717	107,717		(107,717)	(100)
22013 - Chafee Grant		100,000	180,000	180,000	185,000	5,000	3
486 - State Revenue	1,698,191	1,758,919	1,551,196	1,551,196	1,325,635	(225,561)	(15)
<u>489 - Other Financing Sources</u>							
10502 - SEOG	8,895	87,564					
489 - Other Financing Sources	8,895	87,564					
Income	9,871,752	11,635,400	11,349,806	11,275,622	12,296,635	946,830	8
<u>Expense</u>							
<u>521 - Noninstructional Sal., Reg Full-time Sch</u>							
10501 - Pell	10,235	11,000	11,000	11,000	11,000		
10502 - SEOG		8,756					
521 - Noninstructional Sal., Reg Full-time Sch	10,235	19,756	11,000	11,000	11,000		
<u>573 - Interfund Transfers Out</u>							
10502 - SEOG			18,890	18,000	18,000	(890)	(5)
573 - Interfund Transfers Out			18,890	18,000	18,000	(890)	(5)
<u>575 - Student Financial Aid</u>							
10501 - Pell	6,982,211	8,892,660	8,892,660	8,953,426	10,100,000	1,207,340	14
10502 - SEOG	366,950	464,065	376,060	342,000	342,000	(34,060)	(9)
10503 - Direct Loan	417,551	500,000	500,000	400,000	500,000		
10508 - ARPA HEERF III	396,614						
22001 - Cal Grant	817,691	797,771	1,259,831	1,259,831	1,140,635	(119,196)	(9)
22011 - Emergency Financial Aid	857,500	861,148	3,648	3,648		(3,648)	(100)
22012 - Emergency F.A. Supplement	23,000		107,717	107,717		(107,717)	(100)
22013 - Chafee Grant		100,000	180,000	180,000	185,000	5,000	3

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

48 - Student Financial Assistance Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
575 - Student Financial Aid	9,861,517	11,615,643	11,319,915	11,246,622	12,267,635	947,720	8
Expense	9,871,752	11,635,400	11,349,806	11,275,622	12,296,635	946,830	8
1 - San Jose City College							

48 - Student Financial Assistance Fund

Beginning Fund Balance, July 1st

0 0

Ending Fund Balance, June 30th

0 0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

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

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>488 - Local Revenue</u>							
32409 - Internal Scholarship Foundation	103,750	100,000	100,000	94,339	100,000		
32410 - Internal Scholarship ASB	5,750	20,000	20,000	15,750	20,000		
32411 - External Scholarship	171,399	150,000	150,000	190,000	200,000	50,000	33
488 - Local Revenue	280,899	270,000	270,000	300,089	320,000	50,000	19
Income	280,899	270,000	270,000	300,089	320,000	50,000	19
<u>Expense</u>							
<u>576 - Other Payments to/for Students</u>							
32409 - Internal Scholarship Foundation	103,750	100,000	100,000	94,339	100,000		
32410 - Internal Scholarship ASB	5,750	20,000	20,000	15,750	20,000		
32411 - External Scholarship	171,399	150,000	150,000	190,000	200,000	50,000	33
576 - Other Payments to/for Students	280,899	270,000	270,000	300,089	320,000	50,000	19
Expense	280,899	270,000	270,000	300,089	320,000	50,000	19

1 - San Jose City College

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

0 0
0 0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

96 - Scholarships and Loan Agency
 2 - Evergreen Valley College

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>488 - Local Revenue</u>							
32409 - Internal Scholarship Foundation	54,475	50,000	50,000	49,069	50,000		
32410 - Internal Scholarship ASB	10,350	24,000	24,000	12,350	24,000		
32411 - External Scholarship	173,936	123,427	123,427	88,460	123,427		
488 - Local Revenue	238,761	197,427	197,427	149,879	197,427		
Income	238,761	197,427	197,427	149,879	197,427		
<u>Expense</u>							
<u>576 - Other Payments to/for Students</u>							
32409 - Internal Scholarship Foundation	54,475	50,000	50,000	49,069	50,000		
32410 - Internal Scholarship ASB	10,350	24,000	24,000	12,350	24,000		
32411 - External Scholarship	173,936	123,427	123,427	88,460	123,427		
576 - Other Payments to/for Students	238,761	197,427	197,427	149,879	197,427		
Expense	238,761	197,427	197,427	149,879	197,427		
2 - Evergreen Valley College							
<i>Beginning Fund Balance, July 1st</i>				0	0		
<i>Ending Fund Balance, June 30th</i>				0	0		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

75 - Trust Fund OPEB

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48861 - Dividend	1,594,087	1,833,199	1,833,199	1,588,813	1,668,254	(164,945)	(9)
48862 - Other Investment Income				659			
48863 - Realized Gain/(Losses)	98,850	113,677	113,677	148,077	155,481	41,804	37
48864 - Unrealized Apprec (Deprec)	798,346	1,118,098	1,118,098	2,853,577	2,996,256	1,878,158	168
48 - Revenue	2,491,283	3,064,974	3,064,974	4,591,126	4,819,991	1,755,017	57
Income	2,491,283	3,064,974	3,064,974	4,591,126	4,819,991	1,755,017	57
<u>Expense</u>							
<u>55 - Other Operating Expenses and Services</u>							
55831 - Bank Charges	196,410	225,871	225,871	196,518	206,344	(19,527)	(9)
55 - Other Operating Expenses and Services	196,410	225,871	225,871	196,518	206,344	(19,527)	(9)
<u>57 - Other Outgo</u>							
57319 - Interfund Trans Out (75 to 81)	2,629,697	3,024,152	3,024,152	2,524,524	2,676,150	(348,002)	(12)
57 - Other Outgo	2,629,697	3,024,152	3,024,152	2,524,524	2,676,150	(348,002)	(12)
Expense	2,826,107	3,250,023	3,250,023	2,721,042	2,882,494	(367,529)	(11)
75 - Trust Fund OPEB	(334,824)	(185,049)	(185,049)	1,870,084	1,937,497	2,122,546	(1,147)

Beginning Fund Balance, July 1st

37,881,824 39,751,908

Ending Fund Balance, June 30th

39,751,908 41,689,405

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

81 - L/T Debt. - Retiree Benefit Fund

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48853 - Retail Center Lease Revenue	593,782	593,782	593,782	593,782	686,600	92,818	16
48993 - Interfund Transfers In (to 81 from 75)	2,629,697	3,024,152	3,024,152	2,524,524	2,676,150	(348,002)	(12)
48 - Revenue	3,223,480	3,617,934	3,617,934	3,118,306	3,362,750	(255,184)	(7)
Income	3,223,480	3,617,934	3,617,934	3,118,306	3,362,750	(255,184)	(7)
<u>Expense</u>							
<u>53 - Employee Benefits</u>							
53710 - Retiree Benefit - Inst	2,629,697	3,024,152	3,024,152	2,524,524	2,676,150	(348,002)	(12)
53 - Employee Benefits	2,629,697	3,024,152	3,024,152	2,524,524	2,676,150	(348,002)	(12)
<u>57 - Other Outgo</u>							
57326 - Interfund Trans Out (81 to 85)	593,782	593,782	593,782	593,782	686,600	92,818	16
57 - Other Outgo	593,782	593,782	593,782	593,782	686,600	92,818	16
Expense	3,223,480	3,617,934	3,617,934	3,118,306	3,362,750	(255,184)	(7)

81 - L/T Debt. - Retiree Benefit Fund

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

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SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

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

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48672 - Secured Homeowners Exempt	77,487	80,199	80,199	78,742	80,000	(199)	(0)
48811 - Secured Property Tax Revenues	22,158,056	18,451,673	18,451,673	20,096,412	19,176,174	724,501	4
48812 - Supplemental Secured Prop. Tax	782,693	810,088	810,088	508,751	526,000	(284,088)	(35)
48813 - Unsecured Roll Property Taxes	983,305	863,000	863,000	923,888	956,000	93,000	11
48860 - Interest	258,308	147,000	147,000	183,209	190,000	43,000	29
48862 - Other Investment Income	242,486						
48 - Revenue	24,502,335	20,351,960	20,351,960	21,791,001	20,928,174	576,214	3
Income	24,502,335	20,351,960	20,351,960	21,791,001	20,928,174	576,214	3
<u>Expense</u>							
<u>57 - Other Outgo</u>							
57110 - Bond Redemption	18,740,000	19,455,000	19,455,000	19,455,000	19,555,000	100,000	1
57120 - Bond Interest Charges	4,281,344	3,437,850	3,437,850	3,437,850	2,554,360	(883,490)	(26)
57130 - Other Payment	6,815	10,600	10,600	10,600	10,600		
57 - Other Outgo	23,028,159	22,903,450	22,903,450	22,903,450	22,119,960	(783,490)	(3)
Expense	23,028,159	22,903,450	22,903,450	22,903,450	22,119,960	(783,490)	(3)
84 - L/T Debt - G.O. Bond Fd - Meas G 2004	1,474,176	(2,551,490)	(2,551,490)	(1,112,449)	(1,191,787)	1,359,704	(53)
<i>Beginning Fund Balance, July 1st</i>				<i>23,612,543</i>	<i>22,500,094</i>		
<i>Ending Fund Balance, June, 30th</i>				<i>22,500,094</i>	<i>21,308,307</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

85 - L/T Debt - OPEB

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48860 - Interest	417						
48970 - Interfund Trans In (85 fr 81)	593,782	593,782	593,782	593,782	686,600	92,818	16
48994 - Interfund Transfers In (to 85 from 10)	5,874,552	2,151,748	2,151,748	2,410,997	2,145,607	(6,141)	(0)
48 - Revenue	6,468,752	2,745,530	2,745,530	3,004,779	2,832,207	86,677	3
Income	6,468,752	2,745,530	2,745,530	3,004,779	2,832,207	86,677	3
<u>Expense</u>							
<u>57 - Other Outgo</u>							
57120 - Bond Interest Charges	2,678,010	2,745,530	2,745,530	2,504,779	2,832,207	86,677	3
57 - Other Outgo	2,678,010	2,745,530	2,745,530	2,504,779	2,832,207	86,677	3
Expense	2,678,010	2,745,530	2,745,530	2,504,779	2,832,207	86,677	3
85 - L/T Debt - OPEB	3,790,742			500,000			
<i>Beginning Fund Balance, July 1st</i>				3,790,742	4,290,742		
<i>Ending Fund Balance, June, 30th</i>				4,290,742	4,290,742		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

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

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
<u>Income</u>							
<u>48 - Revenue</u>							
48672 - Secured Homeowners Exempt	44,842	46,411	46,411	45,568	46,000	(411)	(1)
48811 - Secured Property Tax Revenues	11,503,643	10,690,360	10,690,360	11,552,789	11,767,438	1,077,077	10
48812 - Supplemental Secured Prop. Tax	457,821	473,845	473,845	301,491	312,000	(161,845)	(34)
48813 - Unsecured Roll Property Taxes	584,912	499,000	499,000	538,826	557,000	58,000	12
48860 - Interest	103,668	62,000	62,000	91,885	95,000	33,000	53
48862 - Other Investment Income	15,004						
48 - Revenue	12,709,891	11,771,617	11,771,617	12,530,558	12,777,438	1,005,821	9
Income	12,709,891	11,771,617	11,771,617	12,530,558	12,777,438	1,005,821	9
<u>Expense</u>							
<u>57 - Other Outgo</u>							
57110 - Bond Redemption	5,200,000	5,775,000	5,775,000	5,775,000	6,380,000	605,000	10
57120 - Bond Interest Charges	6,681,731	6,522,867	6,522,867	6,522,867	6,335,957	(186,910)	(3)
57130 - Other Payment	6,033	8,000	8,000	8,000	8,000		
57 - Other Outgo	11,887,764	12,305,867	12,305,867	12,305,867	12,723,957	418,090	3
Expense	11,887,764	12,305,867	12,305,867	12,305,867	12,723,957	418,090	3
86 - L/T Debt - G.O Bond Fd Meas G 2010	822,126	(534,250)	(534,250)	224,691	53,480	587,731	(110)
<i>Beginning Fund Balance, July 1st</i>				<i>10,132,614</i>	<i>10,357,305</i>		
<i>Ending Fund Balance, June, 30th</i>				<i>10,357,305</i>	<i>10,410,785</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2024-2025 Tentative Budget
General Revenue and Expenditure Activity

87 - L/T Debt - GO Bond Measure X

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	VARIANCE (TEN - REV)	% INCREASE (DECREASE)
Income							
48 - Revenue							
48672 - Secured Homeowners Exempt	111,089	114,977	114,977	112,888	115,000	23	0
48811 - Secured Property Tax Revenues	27,450,002	24,145,703	24,145,703	25,230,093	14,389,939	(9,755,764)	(40)
48812 - Supplemental Secured Prop. Tax	1,158,119	1,198,653	1,198,653	733,426	760,000	(438,653)	(37)
48813 - Unsecured Roll Property Taxes	1,510,301	1,236,000	1,236,000	1,338,539	1,385,000	149,000	12
48860 - Interest	427,707	205,000	205,000	440,081	455,000	250,000	122
48940 - Sale of Bonds	13,991,247						
48 - Revenue	44,648,465	26,900,333	26,900,333	27,855,027	17,104,939	(9,795,394)	(36)
Income	44,648,465	26,900,333	26,900,333	27,855,027	17,104,939	(9,795,394)	(36)
Expense							
57 - Other Outgo							
57110 - Bond Redemption	23,260,000	17,495,000	17,495,000	17,495,000	15,495,000	(2,000,000)	(11)
57120 - Bond Interest Charges	12,703,448	22,610,977	22,610,977	22,610,977	22,316,765	(294,212)	(1)
57130 - Other Payment		9,000	9,000	9,000	9,000		
57 - Other Outgo	35,963,448	40,114,977	40,114,977	40,114,977	37,820,765	(2,294,212)	(6)
Expense	35,963,448	40,114,977	40,114,977	40,114,977	37,820,765	(2,294,212)	(6)
87 - L/T Debt - GO Bond Measure X	8,685,017	(13,214,644)	(13,214,644)	(12,259,950)	(20,715,826)	(7,501,182)	57
<i>Beginning Fund Balance, July 1st</i>				40,063,617	27,803,667		
<i>Ending Fund Balance, June, 30th</i>				27,803,667	7,087,841		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 ESTIMATED ACTUAL	FY 2024-2025 TENTATIVE BUDGET	FY 2025-2026 ESTIMATED ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS
REVENUES					
STATE APPORTIONMENT					
INFLATION FACTOR	8.22%	8.22%	0.76%	3.50%	3.50%
GROWTH (WORKLOAD REDUCTION)	1.00%	-6.64%	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)	3.50%	3.50%	3.50%	3.50%	3.50%
ENROLLMENT FEE					
RESIDENT	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
NON-RESIDENT	\$ 358	\$ 358	\$ 377	\$ 377	\$ 377
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	\$ 226	\$ 137	\$ 137	\$ 137	\$ 137

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 ESTIMATED ACTUAL	FY 2024-2025 TENTATIVE BUDGET	FY 2025-2026 ESTIMATED ASSUMPTIONS	FY 2026-2027 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	1.00%	1.00%	1.00%	1.00%	1.00%
VACANT POSITIONS (DEFAULT)					
FACULTY (10 Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$104,026	\$110,268	\$114,679	\$118,119	\$118,119
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	\$121,295	\$126,147	\$129,931	\$129,931
CLASSIFIED					
CLASSIFICATION	Step 1 of Range	Step 1 of Range	Step 1 of Range	Step 1 of Range	Step 1 of Range
MEDICAL	Blue Cross 2 Party	Blue Cross 2 Party	Blue Cross 2 Party	Blue Cross 2 Party	Blue Cross 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	\$87,518	\$92,248	\$96,282	\$96,282

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 ESTIMATED ACTUAL	FY 2024-2025 TENTATIVE BUDGET	FY 2025-2026 ESTIMATED ASSUMPTIONS	FY 2026-2027 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	5.24%	5.24%	5.14%	5.14%	5.14%
KAISER	7.94%	7.94%	8.40%	8.40%	8.40%
DENTAL	-5.71%	-5.71%	0.00%	0.00%	0.00%
VISION	-14.84%	-14.84%	0.00%	0.00%	0.00%
EMPLOYEE ASSISTANCE PROGRAM	N/A	N/A	N/A	N/A	N/A
LONG TERM DISABILITY	0.00%	0.00%	0.00%	0.00%	0.00%
LIFE INSURANCE	0.00%	0.00%	0.00%	0.00%	0.00%
STATUTORY EMPLOYEE BENEFITS (RATES)					
STRS	19.10%	19.10%	19.10%	19.10%	19.10%
PERS	26.68%	26.28%	27.80%	27.80%	27.80%
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	0.20%	0.20%	0.20%	0.20%	0.20%
WORKERS' COMPENSATION	1.28%	1.28%	1.28%	1.28%	1.28%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP FY 2024-2025 TENTATIVE BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	403,779	239,329	324,928	47,458	121,553	22,784	1,159,830
	34.8%	20.6%	28.0%	4.1%	10.5%	2.0%	100.0%
11 - Parking	0	0	9,975	0	2,839	0	12,814
	0.0%	0.0%	77.8%	0.0%	22.2%	0.0%	100.0%
13 - Foundation Pass Through	0	0	2,575	0	2,808	1,351	6,735
	0.0%	0.0%	38.2%	0.0%	41.7%	20.1%	100.0%
15 - Facility Rental Auxiliary Fund	0	0	5,196	0	0	0	5,196
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
16 - Contract Ed Enterprise Fund	0	0	0	382	0	0	382
	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
17 - Categorical/Grants Programs	41,496	32,214	84,049	5,224	20,299	0	183,282
	22.6%	17.6%	45.9%	2.9%	11.1%	0.0%	100.0%
18 - Student Health Fees	2,485	0	1,870	0	0	0	4,354
	129.2%	0.0%	97.2%	0.0%	0.0%	0.0%	226.4%
19 - East San Jose	0	0	0	0	1,924	0	1,924
	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Subtotal General Funds	445,275	271,543	424,147	53,063	146,614	22,784	1,363,427
	32.7%	19.9%	31.1%	3.9%	10.8%	1.7%	100.0%
36 - Capital Projects	0	0	1,459	0	0	1,351	2,811
	0.0%	0.0%	51.9%	0.0%	0.0%	48.1%	100.0%
40 - GO Bond Fund Meas X Series C	0	0	12,088	0	3,437	4,103	19,627
	0.0%	0.0%	61.6%	0.0%	17.5%	20.9%	100.0%
Subtotal Capital/ Bond Project Funds	0	0	13,547	0	5,361	5,454	24,361
	0.0%	0.0%	55.6%	0.0%	22.0%	22.4%	100.0%
70 - Cafeteria	0	0	360	0	0	0	360
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Subtotal Special Revenue Fund	0	0	360	0	0	0	360
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total	445,275	271,543	438,054	53,063	151,975	28,238	1,388,148
	32.1%	19.6%	31.6%	3.8%	10.9%	2.0%	100.0%

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

As of 05/9/2024

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP
FY 2024-2025 TENTATIVE BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	329,579 35.5%	213,270 23.0%	239,245 25.8%	38,889 4.2%	89,500 9.6%	18,067 1.9%	928,548 100.0%
11 - Parking	0 0.0%	0 0.0%	7,345 77.8%	0 0.0%	2,090 22.2%	0 0.0%	9,435 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	1,896 38.2%	0 0.0%	2,067 41.7%	995 20.1%	4,959 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	3,826 100.0%	0 0.0%	0 0.0%	0 0.0%	3,826 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	0 0.0%	1,896 85.8%	313 14.2%	0 0.0%	0 0.0%	2,209 100.0%
17 - Categorical/Grants Programs	33,854 23.6%	28,707 20.0%	61,885 43.1%	4,281 3.0%	14,946 10.4%	0 0.0%	143,672 100.0%
18 - Student Health Fees	1,893 133.7%	493 34.8%	1,377 97.2%	0 0.0%	0 0.0%	0 0.0%	3,763 265.7%
19 - East San Jose	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1,416 100.0%	0 0.0%	1,416 100.0%
Subtotal General Funds	363,432 33.4%	241,976 22.2%	314,196 28.8%	43,482 4.0%	107,952 9.9%	18,067 1.7%	1,089,107 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,074 51.9%	0 0.0%	0 0.0%	995 48.1%	2,069 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	8,900 61.6%	0 0.0%	2,531 17.5%	3,021 20.9%	14,452 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	9,974 55.6%	0 0.0%	3,947 22.0%	4,016 22.4%	17,937 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	265 100.0%	0 0.0%	0 0.0%	0 0.0%	265 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	265 100.0%	0 0.0%	0 0.0%	0 0.0%	265 100.0%
Total	363,432 32.8%	241,976 21.9%	324,436 29.3%	43,482 3.9%	111,899 10.1%	22,083 2.0%	1,107,309 100.0%

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

As of 05/9/2024

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP
FY 2024-2025 TENTATIVE BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	74,200 32.1%	26,059 11.3%	85,683 37.0%	8,569 3.7%	32,053 13.9%	4,717 2.0%	231,282 100.0%
11 - Parking	0 0.0%	0 0.0%	2,630 77.8%	0 0.0%	749 22.2%	0 0.0%	3,379 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	679 49.6%	0 0.0%	740 54.0%	356 26.0%	1,776 129.6%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,370 100.0%	0 0.0%	0 0.0%	0 0.0%	1,370 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	0 0.0%	0 0.0%	69 100.0%	0 0.0%	0 0.0%	69 100.0%
17 - Categorical/Grants Programs	7,642 19.3%	3,508 8.9%	22,164 56.0%	943 2.4%	5,353 13.5%	0 0.0%	39,609 100.0%
18 - Student Health Fees	591 116.5%	60 11.9%	493 97.2%	0 0.0%	0 0.0%	0 0.0%	1,144 225.6%
19 - East San Jose	0 0.0%	0 0.0%	0 0.0%	0 0.0%	507 100.0%	0 0.0%	507 100.0%
Subtotal General Funds	81,842 29.6%	29,567 10.7%	111,847 40.5%	9,581 3.5%	38,662 14.0%	4,717 1.7%	276,216 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	385 51.9%	0 0.0%	0 0.0%	356 48.1%	741 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	3,187 61.6%	0 0.0%	906 17.5%	1,082 20.9%	5,176 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	3,572 55.6%	0 0.0%	1,414 22.0%	1,438 22.4%	6,424 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	95 100.0%	0 0.0%	0 0.0%	0 0.0%	95 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	95 100.0%	0 0.0%	0 0.0%	0 0.0%	95 100.0%
Total	81,842 28.9%	29,567 10.5%	115,514 40.9%	9,581 3.4%	40,076 14.2%	6,155 2.2%	282,735 100.0%

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

As of 05/9/2024

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP FY 2024-2025 TENTATIVE BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	258,833	153,416	124,972	18,253	46,751	8,763	610,988
	42.4%	25.1%	20.5%	3.0%	7.7%	1.4%	100.0%
11 - Parking	0	0	3,837	0	1,092	0	4,928
	0.0%	0.0%	77.8%	0.0%	22.2%	0.0%	100.0%
13 - Foundation Pass Through	0	0	991	0	1,080	520	2,590
	0.0%	0.0%	38.2%	0.0%	41.7%	20.1%	100.0%
15 - Facility Rental Auxiliary Fund	0	0	1,998	0	0	0	1,998
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
16 - Contract Ed Enterprise Fund	0	0	0	147	0	0	147
	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
17 - Categorical/Grants Programs	26,600	20,650	32,326	2,009	7,807	0	89,393
	29.8%	23.1%	36.2%	2.2%	8.7%	0.0%	100.0%
18 - Student Health Fees	1,593	355	719	0	0	0	2,667
	215.3%	47.9%	97.2%	0.0%	0.0%	0.0%	360.4%
19 - East San Jose	0	0	0	0	740	0	740
	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Subtotal General Funds	285,433	174,066	163,134	20,409	56,390	8,763	708,195
	40.3%	24.6%	23.0%	2.9%	8.0%	1.2%	100.0%
36 - Capital Projects	0	0	561	0	0	520	1,081
	0.0%	0.0%	51.9%	0.0%	0.0%	48.1%	100.0%
40 - GO Bond Fund Meas X Series C	0	0	4,649	0	1,322	1,578	7,549
	0.0%	0.0%	61.6%	0.0%	17.5%	20.9%	100.0%
Subtotal Capital/ Bond Project Funds	0	0	5,210	0	2,062	2,098	9,370
	0.0%	0.0%	55.6%	0.0%	22.0%	22.4%	100.0%
70 - Cafeteria	0	0	138	0	0	0	138
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Subtotal Special Revenue Fund	0	0	138	0	0	0	138
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Total	285,433	174,066	168,482	20,409	58,452	10,861	717,703
	39.8%	24.3%	23.5%	2.8%	8.1%	1.5%	100.0%

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

As of 05/9/2024

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP
FY 2024-2025 TENTATIVE BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	47,564 41.5%	16,705 14.6%	32,955 28.7%	3,296 2.9%	12,328 10.8%	1,814 1.6%	114,662 100.0%
11 - Parking	0 0.0%	0 0.0%	1,012 77.8%	0 0.0%	288 22.2%	0 0.0%	1,300 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	261 38.2%	0 0.0%	285 41.7%	137 20.1%	683 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	527 100.0%	0 0.0%	0 0.0%	0 0.0%	527 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	0 0.0%	0 0.0%	27 100.0%	0 0.0%	0 0.0%	27 100.0%
17 - Categorical/Grants Programs	4,899 27.1%	2,249 12.4%	8,524 47.1%	363 2.0%	2,059 11.4%	0 0.0%	18,093 100.0%
18 - Student Health Fees	379 194.2%	39 19.8%	190 97.2%	0 0.0%	0 0.0%	0 0.0%	607 311.2%
19 - East San Jose	0 0.0%	0 0.0%	0 0.0%	0 0.0%	195 100.0%	0 0.0%	195 100.0%
Subtotal General Funds	52,463 38.9%	18,953 14.1%	43,018 31.9%	3,685 2.7%	14,870 11.0%	1,814 1.3%	134,804 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	148 51.9%	0 0.0%	0 0.0%	137 48.1%	285 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	1,226 61.6%	0 0.0%	349 17.5%	416 20.9%	1,991 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	1,374 55.6%	0 0.0%	544 22.0%	553 22.4%	2,471 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	36 100.0%	0 0.0%	0 0.0%	0 0.0%	36 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	36 100.0%	0 0.0%	0 0.0%	0 0.0%	36 100.0%
Total	52,463 38.2%	18,953 13.8%	44,429 32.4%	3,685 2.7%	15,414 11.2%	2,367 1.7%	137,311 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct
As of 05/9/2024

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP FY 2024-2025 TENTATIVE BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	211,268 42.6%	136,711 27.5%	92,017 18.5%	14,957 3.0%	34,423 6.9%	6,949 1.4%	496,326 100.0%
11 - Parking	0 0.0%	0 0.0%	2,825 77.8%	0 0.0%	804 22.2%	0 0.0%	3,629 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	729 38.2%	0 0.0%	795 41.7%	383 20.1%	1,907 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,471 100.0%	0 0.0%	0 0.0%	0 0.0%	1,471 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	0 0.0%	0 0.0%	120 100.0%	0 0.0%	0 0.0%	120 100.0%
17 - Categorical/Grants Programs	21,701 30.4%	18,402 25.8%	23,802 33.4%	1,646 2.3%	5,748 8.1%	0 0.0%	71,300 100.0%
18 - Student Health Fees	1,214 222.8%	316 58.0%	530 97.2%	0 0.0%	0 0.0%	0 0.0%	2,059 378.0%
19 - East San Jose	0 0.0%	0 0.0%	0 0.0%	0 0.0%	545 100.0%	0 0.0%	545 100.0%
Subtotal General Funds	232,969 40.6%	155,113 27.1%	120,115 20.9%	16,724 2.9%	41,520 7.2%	6,949 1.2%	573,391 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	413 51.9%	0 0.0%	0 0.0%	383 48.1%	796 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	3,423 61.6%	0 0.0%	973 17.5%	1,162 20.9%	5,558 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	3,836 55.6%	0 0.0%	1,518 22.0%	1,545 22.4%	6,899 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	102 100.0%	0 0.0%	0 0.0%	0 0.0%	102 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	102 100.0%	0 0.0%	0 0.0%	0 0.0%	102 100.0%
Total	232,969 40.1%	155,113 26.7%	124,054 21.4%	16,724 2.9%	43,038 7.4%	8,493 1.5%	580,392 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct
As of 05/9/2024

FY24-25 Apportionment	Base		Est. Funded	Est.	FY22/23 Funding
	FTES (3 Yr Avg.)	1.00%	FTES (3 Yr Avg.)	Fund Rate	
	FY23/24	Growth	FY22/23	3.5% Inflation	
Credit	10,687.59	106.88	11,467.30	\$5,446.06	62,451,613
Special Admit Credit	0.00	0.00	0.00	\$7,635.98	0
Non-Credit	121.48	1.21	154.76	\$4,571.92	707,535
Total	10,809.07	108.09	11,622.06		63,159,148
FY24-25					
FTES Allocation	63,159,148				
Basic Allocation	15,978,527	(Based upon Prior Year)			
Supplemental Allocation	16,297,672	(Based upon Prior Year)			
Student Success Allocation	10,447,696	(Based upon Prior Year)			
State General Apportionment	869,391	(Based upon Prior Year)			
Total Revenue Entitlement	106,752,434				
Estimated Property Taxes	130,746,375	(3.50% increase over last year)			
Est. RDA Property Taxes	16,285,052	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,115,021	(Based upon Prior Year)			
Est. Student Enrollment Fee	5,235,749	(Based upon Prior Year)			
Total Estimated Local/Prop 30 Revenue	137,097,145				
Excess Funds Over Revenue Entitlement	30,344,712				
FY25-26 Apportionment	Base		Est. Funded	Est.	FY22/23 Funding
	FTES (3 Yr Avg.)	1.00%	FTES (3 Yr Avg.)	Fund Rate	
	FY23/24	Growth	FY22/23	3.5% Inflation	
Credit	11,467.30	114.67	11,200.79	\$5,636.67	63,135,190
Special Admit Credit	0.00	0.00		\$7,903.24	
Non-Credit	154.76	1.55	92.08	\$4,731.94	435,711
Total	11,622.06	116.22	11,292.87		63,570,901
FY25-26					
FTES Allocation	63,570,901				
Basic Allocation	15,978,527	(Based upon Prior Year)			
Supplemental Allocation	16,297,672	(Based upon Prior Year)			
Student Success Allocation	10,447,696	(Based upon Prior Year)			
State General Apportionment	869,391	(Based upon Prior Year)			
Total Revenue Entitlement	107,164,187				
Estimated Property Taxes	135,322,498	(3.50% increase over last year)			
Est. RDA Property Taxes	16,855,029	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,115,021	(Based upon Prior Year)			
Est. Student Enrollment Fee	5,235,749	(Based upon Prior Year)			
Total Estimated Local/Prop 30 Revenue	141,673,269				
Excess Funds Over Revenue Entitlement	34,509,082				

FY22-23 Apportionment	Funded		Funded		FY22/23 Funding
	FTES (Funded)	-6.68%	FTES (Funded)	Fund Rate	
	FY21/22	Decline	FY22/23	FY22/23	
Credit	12,266.83	(819.35)	11,447.48	\$4,862.22	55,660,166
Special Admit Credit	0.00	0.00	0.00	\$6,817.37	0
Non-Credit	277.78	(212.77)	65.01	\$4,081.79	265,357
Total	12,544.61	(1,032.12)	11,512.49		55,925,523
FY22-23					
FTES Allocation	55,925,523 (Per State Apportionment 3/21/2024_ Exh. C))				
Basic Allocation & Adjustment	11,097,484				
Supplemental Allocation	15,058,615 (Per State Apportionment 3/21/2024_ Exh. C))				
Student Success Allocation	9,858,390 (Per State Apportionment 3/21/2024_ Exh. C))				
State General Apportionment	803,355 (Per State Apportionment 3/8/2024_ Exh. D))				
Total Revenue Entitlement	92,743,367				
Est. Property Taxes	121,340,606 (9.32% increase over last year)				
Est. RDA Property Taxes	14,585,707				
Est. Education Protection Account (Prop 55)	800,395 (conservative number less 2%)				
Est. Student Enrollment Fee	6,405,844 (conservative number less 2%)				
Total Estimated Local/Prop 30 Revenue	128,546,845				
Excess Funds Over Revenue Entitlement	35,803,478				

FY23-24 Apportionment	Funded		Funded	Est.	FY23/24 Funding
	FTES (Funded)	-6.64%	FTES (Funded)	Fund Rate	
	FY22/23	Decline	FY23/24	8.22% Inflation	
Credit	11,447.48	(759.89)	10,687.59	\$5,261.89	56,236,971
Special Admit Credit	0.00	0.00	0.00	\$7,377.76	0
Non-Credit	65.01	56.47	121.48	\$4,417.31	536,615
Total	11,512.49	(703.42)	10,809.07		56,773,586
FY23-24					
FTES Allocation	56,773,586 (Per State Apportionment 2/21/2024_ Exh. C))				
Basic Allocation & Adjustment	15,978,527				
Supplemental Allocation	16,297,672 (Per State Apportionment 2/21/2024_ Exh. C))				
Student Success Allocation	10,447,696 (Per State Apportionment 2/21/2024_ Exh. C))				
State General Apportionment	869,391 (Per State Apportionment 4/11/2024_ Exh. A))				
Total Revenue Entitlement	100,366,872				
Estimated Property Taxes	126,325,000 (4.11% increase over last year)				
Est. RDA Property Taxes	15,734,350				
Est. Education Protection Account (Prop 55)	1,115,021 (conservative number less 2%)				
Est. Student Enrollment Fee	5,235,749 (conservative number less 2%)				
Total Estimated Local/Prop 30 Revenue	132,675,770				
Excess Funds Over Revenue Entitlement	32,308,898				

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

Fund 10 Property Taxes - FY22/23 Actual; FY 23/24 Projection,
 Property Tax Report Dated: 5/3/2024 Report
 Update Date: 5/3/2024

Historical Review and Basis for Future Budgeting

Property Taxes

Description		FY 16-17	FY 17-18	FY 18-19	FY19-20	FY 20-21	FY 21-22	FY 22-23	Projection FY 23-24	Projection FY 24-25	Projection FY 25-26
Secured HOPTR	10-99-9999-00000-48672	\$ 432,133	\$ 423,186	\$ 417,760	\$ 415,287	\$ 406,020	\$ 399,610	\$ 392,317	\$ 397,000	\$ 410,895	\$ 425,276
Secured Roll	10-99-9999-00000-48811	\$ 75,188,222	\$ 78,895,200	\$ 83,766,415	\$ 90,361,326	\$ 94,970,897	\$ 99,532,439	\$ 107,300,856	\$ 113,666,000	\$ 117,644,310	\$ 121,761,861
Unitary & Railroad	10-99-9999-35801/35802-48811	\$ 887,493	\$ 948,528	\$ 1,031,069	\$ 981,002	\$ 993,845	\$ 1,066,073	\$ 1,129,881	\$ 1,212,000	\$ 1,254,420	\$ 1,298,325
Supplemental	10-99-9999-00000-48812	\$ 3,050,905	\$ 3,276,238	\$ 3,847,918	\$ 2,681,455	\$ 3,752,252	\$ 3,360,012	\$ 5,324,838	\$ 3,461,000	\$ 3,582,135	\$ 3,707,510
Unsecured	10-99-9999-00000-48813	\$ 6,111,771	\$ 6,052,220	\$ 7,145,744	\$ 6,873,915	\$ 7,188,631	\$ 6,640,645	\$ 7,192,714	\$ 7,589,000	\$ 7,854,615	\$ 8,129,527
Sub-Total		\$ 85,670,524	\$ 89,595,372	\$ 96,208,906	\$ 101,312,985	\$ 107,311,645	\$ 110,998,779	\$ 121,340,606	\$ 126,325,000	\$ 130,746,375	\$ 135,322,499
Overall % Changed compared to prior year		5.62%	4.58%	7.38%	5.31%	5.92%	3.44%	9.32%	4.11%	3.50%	3.50%

One-time Funding

Description		FY 16-17	FY 17-18	FY 18-19	FY19-20	FY 20-21	FY 21-22	Projection FY 22-23	Projection FY 23-24	Projection FY 24-25	Projection FY 25-26
RDA Pass-Thru (47.5% Fund 10)	10-99-9999-35401-48818	\$ 1,374,918	\$ 1,892,305	\$ 1,986,822	\$ 2,450,103	\$ 2,856,776	\$ 3,155,645	\$ 3,470,799	\$ 3,907,350	\$ 4,044,107	\$ 4,185,651
RDA Residual	10-99-9999-00000-48819	\$ 2,249,086	\$ 5,722,667	\$ 4,718,135	\$ 8,632,185	\$ 9,253,720	\$ 9,007,744	\$ 11,114,908	\$ 11,827,000	\$ 12,240,945	\$ 12,669,378
Sub-Total		\$ 3,624,004	\$ 7,614,972	\$ 6,704,957	\$ 11,082,288	\$ 12,110,496	\$ 12,163,389	\$ 14,585,707	\$ 15,734,350	\$ 16,285,052	\$ 16,855,029
Overall % Changed compared to prior year		21.51%	110.13%	-11.95%	-95.45%	9.28%	0.44%	19.91%	7.88%	3.50%	3.50%

TOTAL Property Tax & One-Time	\$	89,294,528	\$	97,210,344	\$	102,913,863	\$	112,395,273	\$	119,422,141	\$	123,162,168	\$	135,926,313	\$	142,059,350	\$	147,031,427	\$	152,177,528
TOTAL % Change compared to PY		6.18%		8.86%		5.87%		9.21%		6.25%		3.13%		10.36%		4.51%		3.50%		3.50%

TERMINOLOGY & DEFINITIONS

Allocation: Division or distribution of resources according to a predetermined plan.

Apportionment: Allocation of state or federal aid, district taxes, or other moneys to community college districts or other governmental units.

Appropriation: A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

Appropriation for contingencies: That portion of a current fiscal year's budget not appropriated for any specific purpose and held subject to intra-budget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year.

Audit: An official examination and verification of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance audit.

Balanced budget: A budget in which receipts are equal to or greater than outlays in a fiscal period.

Basic Aid: Occurs when the local property tax revenue and student fees in a community college district exceeds the total funding that the state would have provided, as calculated by the state funding formula. Under Basic Aid, there is no need to factor in any state aid because the property taxes and student fees surpass the minimum funding level established by the state.

CalPERS (PERS): California Public Employees' Retirement System.

CalSTRS (STRS): California State Teachers' Retirement System.

Capital outlay: The acquisition of or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Categorical funding: Allocations that are required to be spent in a particular way or for a designated program.

COLA: Cost-of-Living Adjustment.

Contracted services: Services rendered by personnel who are not on the payroll of the college system, including all related expenses covered by the contract.

Deficit factor: Applied to apportionment revenue based on available funding from the California Community Colleges Chancellor's Office.

Enrollment Fees: Established by the State and charged to a student for instructional services provided to that student.

Enterprise funds: A subgroup of the proprietary funds group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis

(expenses including depreciation) be financed or recovered primarily through user charges or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fifty Percent (50%) Law: Education Code Section 84362, commonly known as the 50% Law, requires that a minimum of 50 percent of the district's Current Expense of Education (CEE) be expended during each fiscal year for "Salaries of Classroom Instructors."

Fiscal year: A 12-month period to which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations. For governmental entities in the state of California, the period begins on July 1 and ends on June 30.

FMP: Facilities Master Plan.

FTEF: Shall mean "full-time equivalent faculty." FTEF is expressed as the percentage of hours per week considered to be a full-time assignment.

FTES: Shall mean "full-time equivalent students." The units of resident FTES are the primary basis of revenue to the college. A single unit of FTES represents 525 instructional contact hours. Annually, the state sets a level of funding for each college, expressed in units of FTES, that constitutes the vast majority of income to the institution.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund balance: The difference between fund assets and fund liabilities of governmental and similar trust funds.

General fund: The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

General reserve: An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for governmental entities.

Local Income: Income derived from non-state and non-federal sources, such as interest income, material fees, facility rentals, and application fees.

Non-Resident Fees: Fees charged to a student for instructional services provided to a student who resides outside of California.

Other Post-Employment Benefits (OPEB): Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Other postemployment benefits that a retiree can be compensated for are life-insurance premiums, healthcare premiums, and deferred-compensation arrangements.

P1: First principal apportionment.

P2: Second principal apportionment.

PERS: California “Public Employees’ Retirement System”.

Proprietary Funds Group: A group of funds used to account for those ongoing government activities which, because of their income-producing character, are similar to those found in the private sector.

Reserve: An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

Restricted Funds: Used to account for resources available for the operation and support of educational or other programs specifically restricted by law, regulations, donors, or other outside agencies. Examples of Restricted Funds at SOCCCD are EOPS, DSPS, and grants.

Scheduled Maintenance Funds: State funds that are provided for major repairs of buildings and equipment. At the District, the working definition of scheduled maintenance includes scheduled maintenance or repair of major building systems at the end of their life cycle that require planning, allocation of a significant amount of time and funds, and a high degree of coordination.

Self-Insurance Fund: An internal service fund designated to account for income and expenditures of self-insurance programs.

State Capital Project Funds: Provided by the California Community College Chancellor’s Office for District capital construction projects that meet their criteria for receiving funds from the State. These funds are matched by the District.

STRS: California “State Teachers’ Retirement System”.

Student Centered Funding Formula (SCFF): Funds districts using a base allocation tied to enrollment, a supplemental allocation based on student demographics correlated with higher need students, and a student success allocation based on outcomes.

Total computational revenue (TCR): Describes the calculation of a district’s total entitlement based on full-time equivalent students (FTES), infrastructure factors, and the number of colleges and centers a district operates. The TCR provides the basis for general apportionment funding to be distributed throughout the community college system. It is from this number that the California Community Colleges Chancellor’s Office distributes apportionment as per the allocation process described in Title 5 Section 58770.

Unrestricted Funds: Funds that do not have limitations on their use or disposition by their funding source (i.e., do not have specific restrictions placed upon them). These funds can be used for general purpose operating expenses and support of educational programs of the District.