



SAN JOSÉ · EVERGREEN  
Community College District

2024-2025 ADOPTED  
**BUDGET REPORT**

SEPTEMBER 10, 2024

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









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SEPTEMBER 10, 2024**

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



## **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 Adopted 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 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. Enrollment is showing some signs of recovery, albeit volatile, with credit FTES increasing from 9,166 in 2021-22 to 9,806 in 2022-23, then remaining relatively flat at 9,772 in 2023-24. 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.

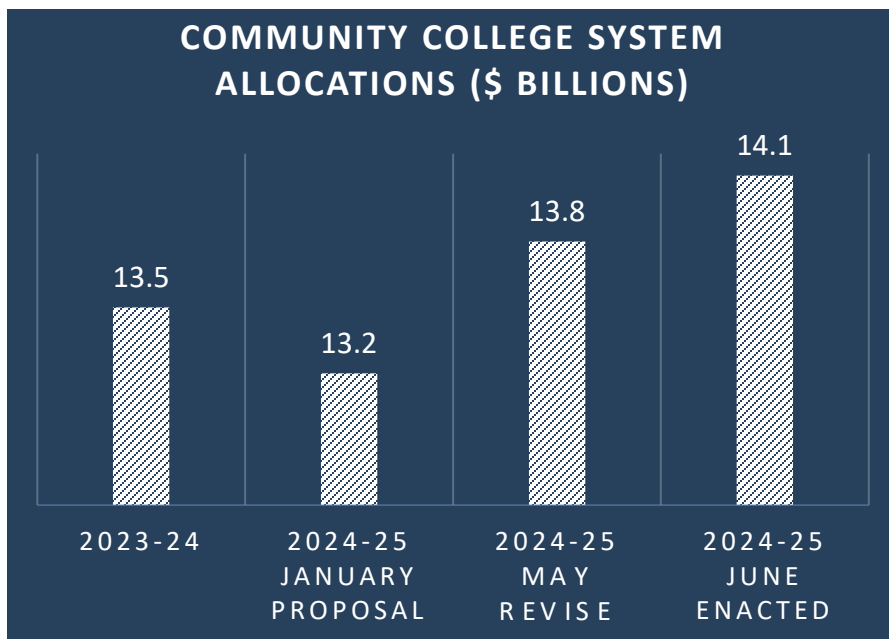
#### **MAY 2024 GOVERNOR'S STATE BUDGET REVISE**

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.

**ENACTED BUDGET**

The Governor signed the Budget Act of 2024 on June 26, 2024. As shown in the graph below, the enacted budget is slightly higher at \$14.1 billion for the California Community College system compared to \$13.8 billion in the May revise. This is from the revised minimum guarantee in the Prop 98 funding agreement in 2022-23 to \$97.5 billion, but includes an additional \$6.2 billion that is included in the base in 2023-24 and going forward. The repayments will be paid back over ten years (\$621 million per year), starting in 2026-27. In addition, the State’s administration has determined that there is insufficient revenue to fund CalWORKS in this year’s budget. CalWORKS (or the California Work Opportunity and Responsibility to Kids program), allows lower-income families of color access to supplemental financial help. Data shows that 35% of CalWORKS participants identified as Latino, and more than 79% of CalWORKS participants are under 18 years old. While the cuts are tailored to match recent utilization levels, the cuts may limit the reach these programs could have.



## **BUDGET DEFICIT RECOVERY PLAN**

While the District has closed its 2024-25 budget deficit, current projections show budget deficits in 2025-26 and 2026-27. The District office and its colleges are concurrently working on twin goals of bringing the deficit down while continuing to invest in enduring and emerging areas. This will require discipline in our spending, and making strategic investments to meet our mission of serving students.

Considerations in the budget recovery action plan shall include:

- An examination of our spending in all General Fund budget departments, taking into consideration their program design, fixed vs. variable costs, and other relevant factors;
- A comprehensive review of district office department units and districtwide services to be initiated by the Vice Chancellor of Administrative Services;
- When feasible and desirable, prioritizing funded mandates from the State Chancellor's Office and District-initiated priorities before unfunded mandates;
- Re-evaluating auxiliary contributions and use of resources;
- Reviewing institution strategies that are responsive to changes in enrollment.

## **FY2024-25 DISTRICT ADOPTED BUDGET**

The SJECCD adopted 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 \$377/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
<b>VACANCIES DEFUNDED</b>	<b>1,268,822</b>	<b>1,060,968</b>	<b>763,452</b>	<b>3,093,242</b>
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
NIAs		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
<b>TOTAL</b>	<b>1,290,822</b>	<b>1,708,280</b>	<b>1,992,348</b>	<b>4,991,450</b>

## **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 continued to receive money from Proposition 30 in FY2023-24, and 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 Adopted 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 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**

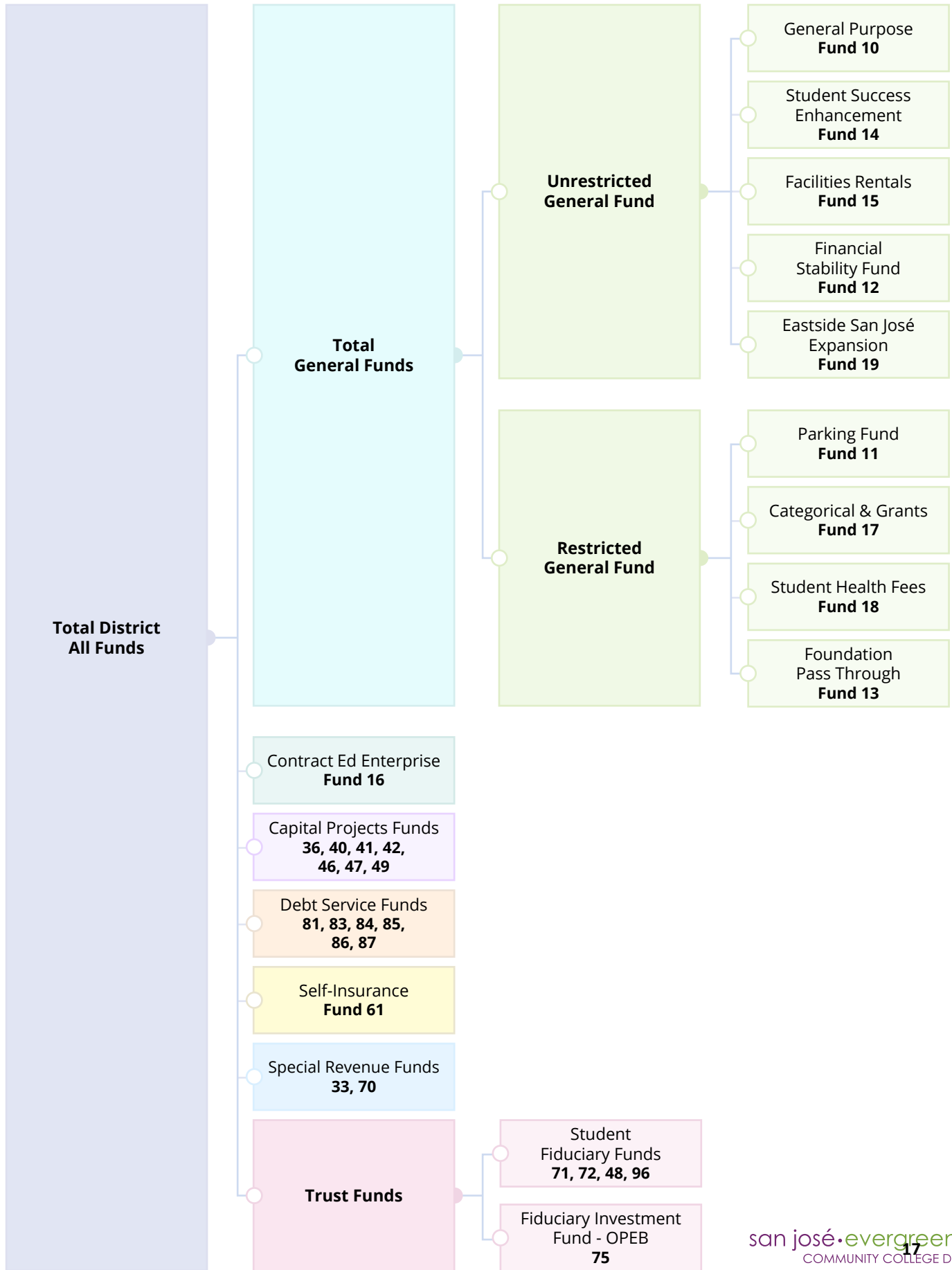
The Faculty Obligation Number (FON) is designed to address the goal of having 75% of instruction provided by full-time faculty. The District can comply with the FON by employing a minimum number of full-time faculty as calculated by the State Chancellor's Office. Another option is to increase the actual 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

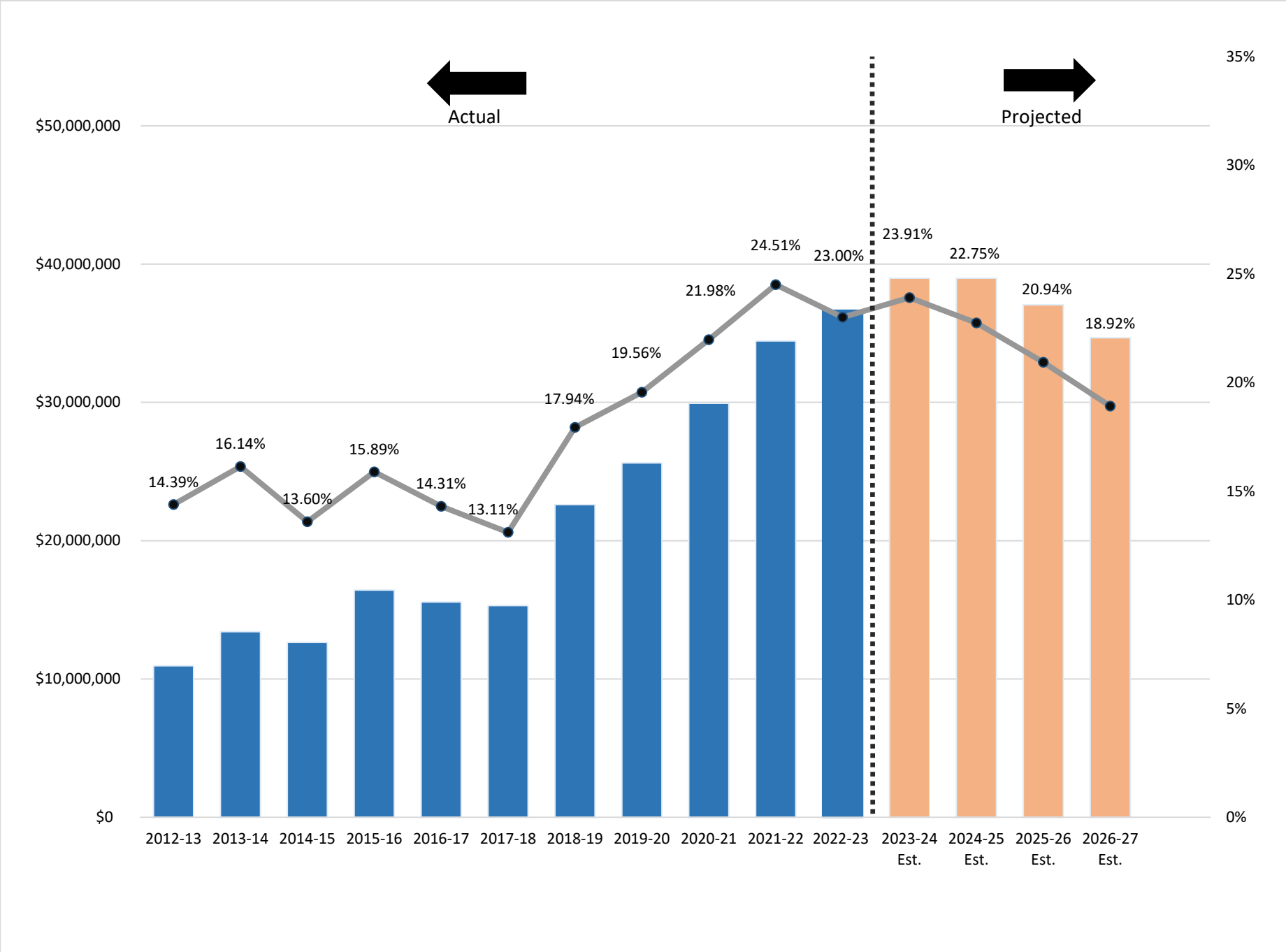


**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT  
FY 2024-2025 ADOPTED BUDGET REPORT**

Fund 10 Budget Summary

Major Object Description	FY22-23 Adopted Budget	FY23-24 Adopted Budget	FY23-24 Estimated Actuals	FY24-25 Tentative Budget	FY24-25 Adopted Budget	FY25-26 Estimated Budget	FY26-27 Estimated Budget
Beginning Fund Balance	34,442,992	37,193,758	36,662,842	38,980,641	38,980,641	38,980,641	37,051,689
<u>Revenues</u>							
Federal	36,000	2,300	23,299	12,212	6,000	12,639	13,082
State Revenue	11,345,135	11,587,748	11,517,617	11,444,592	11,446,840	11,536,149	11,651,510
Local Revenue	138,717,385	149,807,520	153,335,660	158,870,391	158,899,768	162,430,855	168,115,935
Other Financing Sources	125,101	302,306	468,079	1,009,193	1,027,102	1,039,469	1,070,653
Total Revenues	<b>150,223,621</b>	<b>161,699,874</b>	<b>165,344,655</b>	<b>171,336,388</b>	<b>171,379,710</b>	<b>175,019,112</b>	<b>180,851,179</b>
<u>Expenditures</u>							
Academic Salaries	53,569,088	54,868,772	60,801,365	59,166,386	60,230,260	60,941,378	63,074,326
Classified Salaries	33,137,165	31,612,691	31,563,622	34,673,307	34,489,601	35,713,506	36,963,479
Employee Benefits	43,690,783	45,457,555	42,258,684	47,158,419	47,304,131	49,044,756	51,006,546
Total Personnel	<b>130,397,036</b>	<b>131,939,018</b>	<b>134,623,671</b>	<b>140,998,112</b>	<b>142,023,992</b>	<b>145,699,640</b>	<b>151,044,351</b>
Supplies and Materials	894,610	897,815	1,223,908	1,240,537	1,152,053	1,277,753	1,316,086
Other Operating Expenses & Services	14,108,811	19,609,001	18,312,660	19,769,925	19,258,100	20,363,023	20,973,913
Capital Outlay	234,932	83,577	522,897	353,268	217,258	363,866	374,782
Other Outgo	5,416,712	11,059,304	8,343,720	8,974,546	8,728,307	9,243,782	9,521,096
Total Non-Personnel	<b>20,655,065</b>	<b>31,649,696</b>	<b>28,403,185</b>	<b>30,338,276</b>	<b>29,355,718</b>	<b>31,248,424</b>	<b>32,185,877</b>
Subtotal Expenditures	<b>151,052,101</b>	<b>163,588,715</b>	<b>163,026,856</b>	<b>171,336,388</b>	<b>171,379,710</b>	<b>176,948,064</b>	<b>183,230,228</b>
Discount Factor							
Total Expenditures	<b>151,052,101</b>	<b>163,588,715</b>	<b>163,026,856</b>	<b>171,336,388</b>	<b>171,379,710</b>	<b>176,948,064</b>	<b>183,230,228</b>
Net change in Fund Balance	<b>(828,480)</b>	<b>(1,888,841)</b>	<b>2,317,799</b>	-	-	<b>(1,928,952)</b>	<b>(2,379,048)</b>
Ending Fund Balance	<b>33,614,512</b>	<b>35,304,917</b>	<b>38,980,641</b>	<b>38,980,641</b>	<b>38,980,641</b>	<b>37,051,689</b>	<b>34,672,641</b>
	<b>22.25%</b>	<b>21.58%</b>	<b>23.91%</b>	<b>22.75%</b>	<b>22.75%</b>	<b>20.94%</b>	<b>18.92%</b>





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

**10 - General Fund**

**Consolidated**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
<b>48 - Revenue</b>							
481 - Federal Revenue	2,300	18,373	23,299	12,212	6,000	(12,373)	(1)
486 - State Revenue	11,587,748	11,563,827	11,517,617	11,444,592	11,446,840	(116,987)	(0)
488 - Local Revenue	149,807,520	151,491,721	153,335,660	158,870,391	158,899,768	7,408,048	0
489 - Other Financing Sources	302,306	494,900	468,079	1,009,194	1,027,102	532,202	1
<b>48 - Revenue</b>	<b>161,699,874</b>	<b>163,568,821</b>	<b>165,344,655</b>	<b>171,336,388</b>	<b>171,379,710</b>	<b>7,810,890</b>	<b>0</b>
<b>Income</b>	<b>161,699,874</b>	<b>163,568,821</b>	<b>165,344,655</b>	<b>171,336,388</b>	<b>171,379,710</b>	<b>7,810,890</b>	<b>0</b>
<b>Expense</b>							
<b>51 - Academic Salaries</b>							
511 - Instructional Salaries, Regular Sal Sch.	25,002,655	26,352,954	23,008,652	26,650,962	26,609,045	256,091	0
512 - Noninstructional Sal., Regular Sal. Sch.	10,403,112	11,168,713	10,980,058	11,265,797	11,541,356	372,643	0
513 - Instructional Salaries, Nonregular Sch.	17,223,130	20,297,932	24,809,083	18,958,502	19,788,734	(509,198)	(0)
514 - Noninstructional Salaries, Nonreg. Sch.	2,239,875	2,617,768	2,003,572	2,291,125	2,291,125	(326,643)	(0)
<b>51 - Academic Salaries</b>	<b>54,868,772</b>	<b>60,437,366</b>	<b>60,801,365</b>	<b>59,166,386</b>	<b>60,230,260</b>	<b>(207,106)</b>	<b>(0)</b>
<b>52 - Classified Salaries</b>							
521 - Noninstructional Sal., Reg Full-time Sch	28,225,532	29,365,674	27,217,247	31,075,799	30,839,789	1,474,115	0
522 - Instructional Aides, Reg. Full-time Sch.	2,755,360	2,829,173	2,528,816	2,950,709	2,974,213	145,040	0
523 - Noninstructional Sal., Non-reg Full-time	262,202	443,129	1,209,106	257,202	286,002	(157,127)	(0)
524 - Instructional Aides, Non-reg. Full-time	369,597	538,771	608,453	389,597	389,597	(149,174)	(0)
<b>52 - Classified Salaries</b>	<b>31,612,691</b>	<b>33,176,747</b>	<b>31,563,622</b>	<b>34,673,307</b>	<b>34,489,601</b>	<b>1,312,854</b>	<b>0</b>
<b>53 - Employee Benefits</b>							
531 - STRS	11,461,132	12,045,429	12,649,339	11,923,619	11,980,610	(64,819)	(0)
532 - PERS	8,836,449	9,466,990	8,467,272	9,880,260	10,082,002	615,012	0
533 - OASDI/Medicare	3,028,840	3,286,995	3,401,978	3,287,820	3,298,982	11,987	0
534 - Health & Welfare	20,588,525	19,574,572	16,346,021	20,423,875	20,433,502	858,930	0
535 - State Unemployment Insurance	165,508	179,852	185,162	178,893	180,776	924	0
536 - Workers Compensation	974,549	1,060,275	1,174,861	1,061,399	925,707	(134,568)	(0)
537 - Retiree Benefits	402,552	402,552	34,052	402,552	402,552		
<b>53 - Employee Benefits</b>	<b>45,457,555</b>	<b>46,016,665</b>	<b>42,258,684</b>	<b>47,158,419</b>	<b>47,304,131</b>	<b>1,287,466</b>	<b>0</b>
<b>54 - Supplies and Materials</b>							
541 - Instructional Supplies	5,500	121,911	86,515	122,242	147,119	25,208	0
543 - Non-Instructional Supplies	892,315	1,280,375	1,137,393	1,118,295	1,004,934	(275,441)	(0)
<b>54 - Supplies and Materials</b>	<b>897,815</b>	<b>1,402,287</b>	<b>1,223,908</b>	<b>1,240,537</b>	<b>1,152,053</b>	<b>(250,233)</b>	<b>(0)</b>
<b>55 - Other Operating Expenses and Services</b>							

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

**10 - General Fund**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
551 - Personal Services	3,914,204	7,201,836	4,895,075	6,015,742	5,728,605	(1,473,231)	(0)
552 - Travel & Conference	656,151	1,100,990	866,683	974,540	880,088	(220,902)	(0)
554 - Insurance	1,694,013	645,352	543,607	567,712	567,712	(77,640)	(0)
555 - Utilities & Operating Expenses	6,067,085	6,113,574	6,425,537	6,478,154	6,470,207	356,633	0
556 - Rents, Leases & Repairs	939,160	1,128,282	1,002,187	1,007,450	1,010,204	(118,078)	(0)
557 - Adv/Legal Fees/Audits/Elections	1,088,839	1,352,696	2,488,045	1,298,566	1,248,578	(104,118)	(0)
558 - Other Services	5,249,550	3,756,629	2,091,525	3,427,762	3,352,707	(403,923)	(0)
<b>55 - Other Operating Expenses and Services</b>	<b>19,609,001</b>	<b>21,299,359</b>	<b>18,312,660</b>	<b>19,769,925</b>	<b>19,258,100</b>	<b>(2,041,259)</b>	<b>(0)</b>
<b>56 - Capital Outlay</b>							
561 - Sites & Site Improvement		6,500	56,466			(6,500)	(1)
562 - Buildings & Building Improvement		6,781	6,781	7,000		(6,781)	(1)
563 - Library Books	2,867	6,671	6,060	5,721	5,733	(938)	(0)
564 - Equipment	80,710	406,607	453,590	340,547	211,525	(195,082)	(0)
<b>56 - Capital Outlay</b>	<b>83,577</b>	<b>426,560</b>	<b>522,897</b>	<b>353,268</b>	<b>217,258</b>	<b>(209,302)</b>	<b>(0)</b>
<b>57 - Other Outgo</b>							
573 - Interfund Transfers Out	7,059,304	8,277,516	8,342,755	7,724,545	7,678,307	(599,209)	(0)
575 - Student Financial Aid			(35)				
576 - Other Payments to/for Students		1,000	1,000			(1,000)	(1)
579 - Contingency & Contra Appropriation	4,000,000			1,250,000	1,050,000	1,050,000	
<b>57 - Other Outgo</b>	<b>11,059,304</b>	<b>8,278,516</b>	<b>8,343,720</b>	<b>8,974,545</b>	<b>8,728,307</b>	<b>449,791</b>	<b>0</b>
<b>Expense</b>	<b>163,588,715</b>	<b>171,037,501</b>	<b>163,026,857</b>	<b>171,336,388</b>	<b>171,379,710</b>	<b>342,209</b>	<b>0</b>
<b>10 - General Fund</b>	<b>(1,888,841)</b>	<b>(7,468,680)</b>	<b>2,317,799</b>	<b>0</b>	<b>0</b>	<b>7,468,680</b>	<b>(1)</b>

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

10 - General Fund  
96 - District Services

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Expense</b>							
<b>51 - Academic Salaries</b>							
512 - Noninstructional Sal., Regular Sal. Sch.	364,507	386,320	364,251	401,734	725,625	339,305	88
514 - Noninstructional Salaries, Nonreg. Sch.			7,492				
<b>51 - Academic Salaries</b>	<b>364,507</b>	<b>386,320</b>	<b>371,743</b>	<b>401,734</b>	<b>725,625</b>	<b>339,305</b>	<b>88</b>
<b>52 - Classified Salaries</b>							
521 - Noninstructional Sal., Reg Full-time Sch	11,660,415	12,514,711	11,017,252	12,817,629	12,500,858	(13,853)	(0)
523 - Noninstructional Sal., Non-reg Full-time	151,477	151,477	546,843	151,477	150,277	(1,200)	(1)
<b>52 - Classified Salaries</b>	<b>11,811,892</b>	<b>12,666,188</b>	<b>11,564,095</b>	<b>12,969,106</b>	<b>12,651,135</b>	<b>(15,053)</b>	<b>(0)</b>
<b>53 - Employee Benefits</b>							
531 - STRS	125,926	130,092	68,118	163,500	103,117	(26,975)	(21)
532 - PERS	3,032,342	3,260,268	2,810,539	3,298,544	3,430,623	170,355	5
533 - OASDI/Medicare	834,143	899,813	854,624	891,380	890,415	(9,398)	(1)
534 - Health & Welfare	3,691,419	3,620,789	2,909,780	3,773,366	3,731,901	111,112	3
535 - State Unemployment Insurance	24,172	25,925	23,780	26,561	26,574	649	3
536 - Workers Compensation	155,183	166,432	150,562	170,522	142,908	(23,524)	(14)
<b>53 - Employee Benefits</b>	<b>7,863,185</b>	<b>8,103,319</b>	<b>6,817,403</b>	<b>8,323,873</b>	<b>8,325,538</b>	<b>222,219</b>	<b>3</b>
<b>54 - Supplies and Materials</b>							
543 - Non-Instructional Supplies	119,605	109,168	80,596	117,605	117,605	8,437	8
<b>54 - Supplies and Materials</b>	<b>119,605</b>	<b>109,168</b>	<b>80,596</b>	<b>117,605</b>	<b>117,605</b>	<b>8,437</b>	<b>8</b>
<b>55 - Other Operating Expenses and Services</b>							
551 - Personal Services	743,437	772,807	674,314	743,437	743,437	(29,370)	(4)
552 - Travel & Conference	243,455	275,160	157,426	223,455	223,455	(51,705)	(19)
555 - Utilities & Operating Expenses	81,660	93,693	89,594	81,660	81,660	(12,033)	(13)
556 - Rents, Leases & Repairs	3,000	8,372	34,169	3,000	3,000	(5,372)	(64)
557 - Adv/Legal Fees/Audits/Elections	69,069	161,919	153,233	69,069	69,069	(92,850)	(57)
558 - Other Services	9,899	10,994	9,785	9,899	9,899	(1,095)	(10)
<b>55 - Other Operating Expenses and Services</b>	<b>1,150,520</b>	<b>1,322,946</b>	<b>1,118,521</b>	<b>1,130,520</b>	<b>1,130,520</b>	<b>(192,426)</b>	<b>(15)</b>
<b>56 - Capital Outlay</b>							
564 - Equipment	36,710	39,026	14,756	36,710	36,710	(2,316)	(6)
<b>56 - Capital Outlay</b>	<b>36,710</b>	<b>39,026</b>	<b>14,756</b>	<b>36,710</b>	<b>36,710</b>	<b>(2,316)</b>	<b>(6)</b>
<b>Expense</b>	<b>21,346,419</b>	<b>22,626,967</b>	<b>19,967,114</b>	<b>22,979,548</b>	<b>22,987,133</b>	<b>360,166</b>	<b>2</b>
<b>96 - District Services</b>	<b>(21,346,419)</b>	<b>(22,626,967)</b>	<b>(19,967,114)</b>	<b>(22,979,548)</b>	<b>(22,987,133)</b>	<b>(360,166)</b>	<b>2</b>

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

10 - General Fund  
99 - Districtwide

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
<b>48 - Revenue</b>							
486 - State Revenue	11,445,720	11,437,000	11,390,790	11,317,765	11,317,765	(119,235)	(1)
488 - Local Revenue	140,692,217	142,281,350	143,164,215	148,000,892	148,000,902	5,719,552	4
489 - Other Financing Sources	5,000	5,000	615			(5,000)	(100)
<b>48 - Revenue</b>	<b>152,142,937</b>	<b>153,723,350</b>	<b>154,555,620</b>	<b>159,318,657</b>	<b>159,318,667</b>	<b>5,595,317</b>	<b>4</b>
<b>Income</b>	<b>152,142,937</b>	<b>153,723,350</b>	<b>154,555,620</b>	<b>159,318,657</b>	<b>159,318,667</b>	<b>5,595,317</b>	<b>4</b>
<b>Expense</b>							
<b>51 - Academic Salaries</b>							
514 - Noninstructional Salaries, Nonreg. Sch.			40,979	50,000	50,000	50,000	
<b>51 - Academic Salaries</b>			<b>40,979</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	
<b>52 - Classified Salaries</b>							
521 - Noninstructional Sal., Reg Full-time Sch	300,000	300,000	217,604	247,000	247,000	(53,000)	(18)
522 - Instructional Aides, Reg. Full-time Sch.	58,000	58,000	55,649	58,000	58,000		
523 - Noninstructional Sal., Non-reg Full-time	35,000	35,000	39,388	35,000	35,000		
524 - Instructional Aides, Non-reg. Full-time	200,000	200,000	248,984	220,000	220,000	20,000	10
<b>52 - Classified Salaries</b>	<b>593,000</b>	<b>593,000</b>	<b>561,625</b>	<b>560,000</b>	<b>560,000</b>	<b>(33,000)</b>	<b>(6)</b>
<b>53 - Employee Benefits</b>							
531 - STRS	4,500,000	4,500,000	4,004,641	4,500,000	4,500,000		
532 - PERS			14,313	15,000	15,000	15,000	
533 - OASDI/Medicare	20,000	20,000	22,641	20,000	20,000		
534 - Health & Welfare	1,600,000	1,600,000	4,491	1,000,000	1,000,000	(600,000)	(38)
535 - State Unemployment Insurance			660	1,000	1,000	1,000	
536 - Workers Compensation			4,133	4,000	4,000	4,000	
<b>53 - Employee Benefits</b>	<b>6,120,000</b>	<b>6,120,000</b>	<b>4,050,879</b>	<b>5,540,000</b>	<b>5,540,000</b>	<b>(580,000)</b>	<b>(9)</b>
<b>54 - Supplies and Materials</b>							
541 - Instructional Supplies	5,000	5,000	1,602	5,000	5,000		
543 - Non-Instructional Supplies	380,000	472,890	447,154	456,200	456,200	(16,690)	(4)
<b>54 - Supplies and Materials</b>	<b>385,000</b>	<b>477,890</b>	<b>448,756</b>	<b>461,200</b>	<b>461,200</b>	<b>(16,690)</b>	<b>(3)</b>
<b>55 - Other Operating Expenses and Services</b>							
551 - Personal Services	2,626,480	5,128,321	3,121,569	4,427,920	4,427,920	(700,401)	(14)
552 - Travel & Conference	56,780	43,236	36,970	51,236	51,236	8,000	19
554 - Insurance	1,330,000	264,000	144,000	164,000	164,000	(100,000)	(38)
555 - Utilities & Operating Expenses	5,814,562	5,820,562	6,165,813	6,200,267	6,200,267	379,705	7



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

10 - General Fund  
99 - Districtwide

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
556 - Rents, Leases & Repairs	714,158	801,778	706,276	747,977	747,977	(53,801)	(7)
557 - Adv/Legal Fees/Audits/Elections	884,165	940,602	2,053,169	1,072,403	1,072,403	131,801	14
558 - Other Services	3,035,204	3,034,204	2,081,083	2,034,204	1,336,204	(1,698,000)	(56)
<b>55 - Other Operating Expenses and Services</b>	<b>14,461,349</b>	<b>16,032,703</b>	<b>14,308,880</b>	<b>14,698,007</b>	<b>14,000,007</b>	<b>(2,032,697)</b>	<b>(13)</b>
<b><u>56 - Capital Outlay</u></b>							
564 - Equipment	15,000	60,998	54,431	60,227	60,227	(771)	(1)
<b>56 - Capital Outlay</b>	<b>15,000</b>	<b>60,998</b>	<b>54,431</b>	<b>60,227</b>	<b>60,227</b>	<b>(771)</b>	<b>(1)</b>
<b><u>57 - Other Outgo</u></b>							
573 - Interfund Transfers Out	6,789,441	7,989,441	8,231,923	7,538,022	7,528,932	(460,509)	(6)
579 - Contingency & Contra Appropriation	4,000,000			1,250,000	1,050,000	1,050,000	
<b>57 - Other Outgo</b>	<b>10,789,441</b>	<b>7,989,441</b>	<b>8,231,923</b>	<b>8,788,022</b>	<b>8,578,932</b>	<b>589,491</b>	<b>7</b>
<b>Expense</b>	<b>32,363,790</b>	<b>31,274,032</b>	<b>27,697,473</b>	<b>30,157,455</b>	<b>29,250,365</b>	<b>(2,023,667)</b>	<b>(6)</b>
<b>99 - Districtwide</b>	<b>119,779,147</b>	<b>122,449,318</b>	<b>126,858,147</b>	<b>129,161,202</b>	<b>130,068,302</b>	<b>7,618,984</b>	<b>6</b>

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

10 - General Fund  
1 - San Jose City College

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
<b>48 - Revenue</b>							
481 - Federal Revenue	2,300	4,047	6,212	12,212	6,000	1,953	48
486 - State Revenue	70,000	54,799	54,802	54,799	58,403	3,604	7
488 - Local Revenue	4,699,300	4,794,368	4,959,508	5,240,425	5,269,419	475,051	10
489 - Other Financing Sources	249,962	439,504	158,098	185,169	203,077	(236,427)	(54)
<b>48 - Revenue</b>	<b>5,021,562</b>	<b>5,292,718</b>	<b>5,178,620</b>	<b>5,492,605</b>	<b>5,536,899</b>	<b>244,181</b>	<b>5</b>
<b>Income</b>	<b>5,021,562</b>	<b>5,292,718</b>	<b>5,178,620</b>	<b>5,492,605</b>	<b>5,536,899</b>	<b>244,181</b>	<b>5</b>
<b>Expense</b>							
<b>51 - Academic Salaries</b>							
511 - Instructional Salaries, Regular Sal Sch.	13,196,981	13,832,698	12,872,522	14,181,921	14,124,806	292,108	2
512 - Noninstructional Sal., Regular Sal. Sch.	4,813,071	5,181,999	5,279,518	5,233,410	5,187,830	5,831	0
513 - Instructional Salaries, Nonregular Sch.	9,113,296	9,676,602	11,614,271	10,054,523	10,884,755	1,208,153	12
514 - Noninstructional Salaries, Nonreg. Sch.	911,500	1,123,178	685,585	937,750	937,750	(185,428)	(17)
<b>51 - Academic Salaries</b>	<b>28,034,848</b>	<b>29,814,476</b>	<b>30,451,897</b>	<b>30,407,604</b>	<b>31,135,141</b>	<b>1,320,665</b>	<b>4</b>
<b>52 - Classified Salaries</b>							
521 - Noninstructional Sal., Reg Full-time Sch	7,327,639	7,848,385	7,423,284	8,044,828	8,167,882	319,497	4
522 - Instructional Aides, Reg. Full-time Sch.	1,300,751	1,383,506	1,262,723	1,399,441	1,403,576	20,070	1
523 - Noninstructional Sal., Non-reg Full-time		166,714	419,773		30,000	(136,714)	(82)
524 - Instructional Aides, Non-reg. Full-time		169,174	234,189			(169,174)	(100)
<b>52 - Classified Salaries</b>	<b>8,628,390</b>	<b>9,567,779</b>	<b>9,339,970</b>	<b>9,444,269</b>	<b>9,601,458</b>	<b>33,679</b>	<b>0</b>
<b>53 - Employee Benefits</b>							
531 - STRS	3,129,366	3,472,909	4,406,046	3,330,940	3,456,073	(16,837)	(0)
532 - PERS	2,762,217	2,954,988	2,667,417	3,077,248	3,104,721	149,733	5
533 - OASDI/Medicare	992,584	1,097,028	1,233,525	1,075,534	1,089,234	(7,794)	(1)
534 - Health & Welfare	7,389,829	7,360,355	6,702,696	7,683,174	7,702,602	342,247	5
535 - State Unemployment Insurance	53,275	60,755	79,735	57,840	59,731	(1,024)	(2)
536 - Workers Compensation	342,032	383,769	506,108	371,252	323,596	(60,172)	(16)
537 - Retiree Benefits			14,744				
<b>53 - Employee Benefits</b>	<b>14,669,303</b>	<b>15,329,805</b>	<b>15,610,270</b>	<b>15,595,987</b>	<b>15,735,957</b>	<b>406,152</b>	<b>3</b>
<b>54 - Supplies and Materials</b>							
541 - Instructional Supplies		89,261	57,538	89,095	121,815	32,554	36
543 - Non-Instructional Supplies	154,056	392,522	356,427	273,092	169,366	(223,156)	(57)
<b>54 - Supplies and Materials</b>	<b>154,056</b>	<b>481,783</b>	<b>413,965</b>	<b>362,187</b>	<b>291,181</b>	<b>(190,602)</b>	<b>(40)</b>

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

**10 - General Fund**  
**1 - San Jose City College**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
551 - Personal Services	416,970	879,983	713,193	509,666	355,855	(524,128)	(60)
552 - Travel & Conference	208,554	535,997	438,805	491,806	421,806	(114,191)	(21)
554 - Insurance	210,000	227,339	225,895	230,000	230,000	2,661	1
555 - Utilities & Operating Expenses	51,500	52,575	43,561	61,428	61,428	8,853	17
556 - Rents, Leases & Repairs	98,329	122,330	130,109	125,193	125,193	2,863	2
557 - Adv/Legal Fees/Audits/Elections	113,400	191,289	188,061	133,039	83,039	(108,250)	(57)
558 - Other Services	1,309,712	567,248	(5,841)	826,857	1,053,200	485,951	86
<b>55 - Other Operating Expenses and Services</b>	<b>2,408,465</b>	<b>2,576,762</b>	<b>1,733,783</b>	<b>2,377,989</b>	<b>2,330,521</b>	<b>(246,241)</b>	<b>(10)</b>
<b><u>56 - Capital Outlay</u></b>							
563 - Library Books		(3,000)	490			3,000	(100)
564 - Equipment		94,102	55,913	85,088	85,088	(9,014)	(10)
<b>56 - Capital Outlay</b>		<b>91,102</b>	<b>56,403</b>	<b>85,088</b>	<b>85,088</b>	<b>(6,014)</b>	<b>(7)</b>
<b><u>57 - Other Outgo</u></b>							
573 - Interfund Transfers Out	82,664	165,329	25,294	98,959	61,811	(103,518)	(63)
575 - Student Financial Aid			(35)				
<b>57 - Other Outgo</b>	<b>82,664</b>	<b>165,329</b>	<b>25,260</b>	<b>98,959</b>	<b>61,811</b>	<b>(103,518)</b>	<b>(63)</b>
<b>Expense</b>	<b>53,977,727</b>	<b>58,027,036</b>	<b>57,631,548</b>	<b>58,372,083</b>	<b>59,241,156</b>	<b>1,214,121</b>	<b>2</b>
<b>1 - San Jose City College</b>	<b>(48,956,164)</b>	<b>(52,734,318)</b>	<b>(52,452,929)</b>	<b>(52,879,478)</b>	<b>(53,704,257)</b>	<b>(969,939)</b>	<b>2</b>

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

10 - General Fund  
2 - Evergreen Valley College

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
<b>48 - Revenue</b>							
481 - Federal Revenue		14,327	17,087			(14,327)	(100)
486 - State Revenue	72,028	72,028	72,025	72,028	70,672	(1,356)	(2)
488 - Local Revenue	4,413,903	4,413,903	5,003,827	5,319,605	5,319,605	905,702	21
489 - Other Financing Sources	47,344	50,396	309,367	824,025	824,025	773,629	1,535
<b>48 - Revenue</b>	<b>4,533,275</b>	<b>4,550,653</b>	<b>5,402,306</b>	<b>6,215,658</b>	<b>6,214,302</b>	<b>1,663,648</b>	<b>37</b>
<b>Income</b>	<b>4,533,275</b>	<b>4,550,653</b>	<b>5,402,306</b>	<b>6,215,658</b>	<b>6,214,302</b>	<b>1,663,648</b>	<b>37</b>
<b>Expense</b>							
<b>51 - Academic Salaries</b>							
511 - Instructional Salaries, Regular Sal Sch.	11,805,674	12,520,256	10,136,130	12,469,041	12,484,239	(36,017)	(0)
512 - Noninstructional Sal., Regular Sal. Sch.	5,206,302	5,580,008	5,314,682	5,607,830	5,570,845	(9,163)	(0)
513 - Instructional Salaries, Nonregular Sch.	8,109,834	10,621,330	13,194,812	8,903,979	8,903,979	(1,717,351)	(16)
514 - Noninstructional Salaries, Nonreg. Sch.	1,303,375	1,477,090	1,269,515	1,303,375	1,303,375	(173,715)	(12)
<b>51 - Academic Salaries</b>	<b>26,425,185</b>	<b>30,198,684</b>	<b>29,915,139</b>	<b>28,284,225</b>	<b>28,262,438</b>	<b>(1,936,246)</b>	<b>(6)</b>
<b>52 - Classified Salaries</b>							
521 - Noninstructional Sal., Reg Full-time Sch	8,394,558	8,127,532	8,140,742	9,424,291	9,381,346	1,253,814	15
522 - Instructional Aides, Reg. Full-time Sch.	1,396,609	1,387,667	1,210,443	1,493,268	1,512,637	124,970	9
523 - Noninstructional Sal., Non-reg Full-time	70,725	84,939	198,785	70,725	70,725	(14,214)	(17)
524 - Instructional Aides, Non-reg. Full-time	169,597	169,597	125,279	169,597	169,597		
<b>52 - Classified Salaries</b>	<b>10,031,489</b>	<b>9,769,734</b>	<b>9,675,249</b>	<b>11,157,881</b>	<b>11,134,305</b>	<b>1,364,571</b>	<b>14</b>
<b>53 - Employee Benefits</b>							
531 - STRS	3,702,167	3,938,248	4,166,407	3,924,821	3,910,523	(27,725)	(1)
532 - PERS	2,897,171	3,098,444	2,856,305	3,344,848	3,384,856	286,412	9
533 - OASDI/Medicare	1,140,340	1,225,884	1,254,554	1,260,155	1,258,035	32,150	3
534 - Health & Welfare	7,668,925	6,755,075	6,570,976	7,790,210	7,817,765	1,062,690	16
535 - State Unemployment Insurance	86,939	91,981	79,996	92,364	92,272	291	0
536 - Workers Compensation	470,123	502,416	507,805	508,372	448,725	(53,691)	(11)
537 - Retiree Benefits	402,552	402,552	19,308	402,552	402,552		
<b>53 - Employee Benefits</b>	<b>16,368,217</b>	<b>16,014,602</b>	<b>15,455,352</b>	<b>17,323,321</b>	<b>17,314,727</b>	<b>1,300,125</b>	<b>8</b>
<b>54 - Supplies and Materials</b>							
541 - Instructional Supplies	500	12,450	12,256	12,947	104	(12,346)	(99)
543 - Non-Instructional Supplies	212,654	289,888	238,108	256,398	250,663	(39,225)	(14)
<b>54 - Supplies and Materials</b>	<b>213,154</b>	<b>302,339</b>	<b>250,364</b>	<b>269,346</b>	<b>250,767</b>	<b>(51,571)</b>	<b>(17)</b>

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

**10 - General Fund**  
**2 - Evergreen Valley College**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>55 - Other Operating Expenses and Services</b>							
551 - Personal Services	122,017	411,994	385,999	330,419	194,857	(217,137)	(53)
552 - Travel & Conference	144,362	247,189	233,101	207,243	182,791	(64,398)	(26)
554 - Insurance	154,013	154,013	173,712	173,712	173,712	19,699	13
555 - Utilities & Operating Expenses	30,987	54,706	43,217	46,423	39,712	(14,994)	(27)
556 - Rents, Leases & Repairs	121,673	182,359	121,196	119,142	121,896	(60,463)	(33)
557 - Adv/Legal Fees/Audits/Elections	12,205	50,189	91,986	16,193	16,205	(33,984)	(68)
558 - Other Services	890,735	149,930	6,499	556,802	953,404	803,474	536
<b>55 - Other Operating Expenses and Services</b>	<b>1,475,991</b>	<b>1,250,379</b>	<b>1,055,709</b>	<b>1,449,934</b>	<b>1,682,576</b>	<b>432,197</b>	<b>35</b>
<b>56 - Capital Outlay</b>							
561 - Sites & Site Improvement		6,500	56,466			(6,500)	(100)
562 - Buildings & Building Improvement		6,781	6,781	7,000		(6,781)	(100)
563 - Library Books	2,867	9,671	5,570	5,721	5,733	(3,938)	(41)
564 - Equipment	29,000	212,481	328,490	158,522	29,500	(182,981)	(86)
<b>56 - Capital Outlay</b>	<b>31,867</b>	<b>235,434</b>	<b>397,307</b>	<b>171,243</b>	<b>35,233</b>	<b>(200,201)</b>	<b>(85)</b>
<b>57 - Other Outgo</b>							
573 - Interfund Transfers Out	187,199	122,747	85,538	87,564	87,564	(35,183)	(29)
576 - Other Payments to/for Students		1,000	1,000			(1,000)	(100)
<b>57 - Other Outgo</b>	<b>187,199</b>	<b>123,747</b>	<b>86,538</b>	<b>87,564</b>	<b>87,564</b>	<b>(36,183)</b>	<b>(29)</b>
<b>Expense</b>	<b>54,733,101</b>	<b>57,894,918</b>	<b>56,835,657</b>	<b>58,743,514</b>	<b>58,767,611</b>	<b>872,693</b>	<b>2</b>
<b>2 - Evergreen Valley College</b>	<b>(50,199,826)</b>	<b>(53,344,265)</b>	<b>(51,433,351)</b>	<b>(52,527,856)</b>	<b>(52,553,309)</b>	<b>790,955</b>	<b>(1)</b>



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

**10 - General Fund**

**4 - San Jose Evergreen Community College Extension**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
<b>48 - Revenue</b>							
488 - Local Revenue	2,100	2,100	208,109	309,469	309,842	307,742	14,654
<b>48 - Revenue</b>	<b>2,100</b>	<b>2,100</b>	<b>208,109</b>	<b>309,469</b>	<b>309,842</b>	<b>307,742</b>	<b>14,654</b>
<b>Income</b>	<b>2,100</b>	<b>2,100</b>	<b>208,109</b>	<b>309,469</b>	<b>309,842</b>	<b>307,742</b>	<b>14,654</b>
<b>Expense</b>							
<b>51 - Academic Salaries</b>							
512 - Noninstructional Sal., Regular Sal. Sch.	19,232	20,386	21,607	22,823	57,056	36,670	180
514 - Noninstructional Salaries, Nonreg. Sch.	25,000	17,500				(17,500)	(100)
<b>51 - Academic Salaries</b>	<b>44,232</b>	<b>37,886</b>	<b>21,607</b>	<b>22,823</b>	<b>57,056</b>	<b>19,170</b>	<b>51</b>
<b>52 - Classified Salaries</b>							
521 - Noninstructional Sal., Reg Full-time Sch	542,920	575,046	418,366	542,051	542,703	(32,343)	(6)
523 - Noninstructional Sal., Non-reg Full-time	5,000	5,000	4,317			(5,000)	(100)
<b>52 - Classified Salaries</b>	<b>547,920</b>	<b>580,046</b>	<b>422,683</b>	<b>542,051</b>	<b>542,703</b>	<b>(37,343)</b>	<b>(6)</b>
<b>53 - Employee Benefits</b>							
531 - STRS	3,673	4,180	4,127	4,359	10,898	6,718	161
532 - PERS	144,719	153,290	118,699	144,620	146,802	(6,488)	(4)
533 - OASDI/Medicare	41,773	44,269	36,634	40,752	41,298	(2,971)	(7)
534 - Health & Welfare	238,352	238,352	158,078	177,125	181,234	(57,118)	(24)
535 - State Unemployment Insurance	1,122	1,191	990	1,129	1,199	8	1
536 - Workers Compensation	7,211	7,658	6,253	7,253	6,478	(1,180)	(15)
<b>53 - Employee Benefits</b>	<b>436,850</b>	<b>448,940</b>	<b>324,781</b>	<b>375,238</b>	<b>387,909</b>	<b>(61,031)</b>	<b>(14)</b>
<b>54 - Supplies and Materials</b>							
541 - Instructional Supplies		15,200	15,119	15,200	20,200	5,000	33
543 - Non-Instructional Supplies	26,000	15,907	15,108	15,000	11,100	(4,807)	(30)
<b>54 - Supplies and Materials</b>	<b>26,000</b>	<b>31,107</b>	<b>30,227</b>	<b>30,200</b>	<b>31,300</b>	<b>193</b>	<b>1</b>
<b>55 - Other Operating Expenses and Services</b>							
551 - Personal Services	5,300	1,593		4,300	6,536	4,943	310
552 - Travel & Conference	3,000	800	381	800	800		
555 - Utilities & Operating Expenses	88,376	92,038	83,351	88,376	87,140	(4,898)	(5)
556 - Rents, Leases & Repairs	2,000	13,442	10,438	12,138	12,138	(1,304)	(10)
557 - Adv/Legal Fees/Audits/Elections	10,000	8,696	1,596	7,862	7,862	(834)	(10)
558 - Other Services	4,000						
<b>55 - Other Operating Expenses and Services</b>	<b>112,676</b>	<b>116,569</b>	<b>95,766</b>	<b>113,476</b>	<b>114,476</b>	<b>(2,093)</b>	<b>(2)</b>

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

10 - General Fund

4 - San Jose Evergreen Community College Extension

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
Expense	1,167,678	1,214,548	895,065	1,083,788	1,133,444	(81,104)	(7)
4 - San Jose Evergreen Community College Extension	(1,165,578)	(1,212,448)	(686,955)	(774,319)	(823,602)	388,846	(32)

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

**12 - Financial Stability Fund**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
48978 - Interfund Trans In (10 fr 12)			1,500,000				
<b>48 - Revenue</b>			<b>1,500,000</b>				
<b>Income</b>			<b>1,500,000</b>				
<b>12 - Financial Stability Fund</b>			<b>1,500,000</b>				
<i>Beginning Fund Balance, July 1st</i>			<i>2,250,000</i>		<i>3,750,000</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>3,750,000</i>		<i>3,750,000</i>		

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

**14 - Student Success Enhancement Fd**

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

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

15 - Facility Rental Auxiliary Fund  
2 - Evergreen Valley College

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
48874 - Use of Facilities	200,000	200,000	213,102	200,000	200,000		
48967 - Interfund Trans In (15 fr 17)			180,122				
<b>48 - Revenue</b>	<b>200,000</b>	<b>200,000</b>	<b>393,224</b>	<b>200,000</b>	<b>200,000</b>		
<b>Income</b>	<b>200,000</b>	<b>200,000</b>	<b>393,224</b>	<b>200,000</b>	<b>200,000</b>		
<b>Expense</b>							
52110 - Reg, Other Than Instruction - Un	76,699	80,218	80,218	88,793	88,793	8,575	11
52351 - Overtime		4,917	4,917			(4,917)	(100)
<b>52 - Classified Salaries</b>	<b>76,699</b>	<b>85,135</b>	<b>85,135</b>	<b>88,793</b>	<b>88,793</b>	<b>3,658</b>	<b>4</b>
53220 - PERS Reg Classified	20,463	21,402	21,402	23,690	24,018	2,616	12
53320 - OASDI-Classified/Non-Instr Cert.	5,867	6,519	6,519	6,792	6,792	273	4
53420 - H & W - Non-Instruction	51,939	52,000	52,000	54,482	54,482	2,482	5
53520 - Unemployment Insurance - Non-Instruction	153	170	170	178	178	8	5
53620 - Workers Comp - Non-Instruction	985	1,068	1,068	1,140	959	(109)	(10)
<b>53 - Employee Benefits</b>	<b>79,407</b>	<b>81,160</b>	<b>81,160</b>	<b>86,282</b>	<b>86,429</b>	<b>5,269</b>	<b>6</b>
54300 - Supplies - Non Instruction	32,000	32,000	5,743	32,000	32,000		
<b>54 - Supplies and Materials</b>	<b>32,000</b>	<b>32,000</b>	<b>5,743</b>	<b>32,000</b>	<b>32,000</b>		
55100 - Personal Services	88,400	88,400		88,400	88,400		
55625 - Repairs Pm Agreements	32,610	32,610	27,014	32,610	32,610		
55711 - Advertising		5,000	2,779			(5,000)	(100)
55800 - Other Operating Expense		1,451	1,451			(1,451)	(100)
55820 - Undistributed Funded Programs	2,393,529	2,373,890		2,556,437	2,751,054	377,164	16
55830 - Other Operating Expense		3,000	58			(3,000)	(100)
<b>55 - Other Operating Expenses and Services</b>	<b>2,514,539</b>	<b>2,504,350</b>	<b>31,301</b>	<b>2,677,447</b>	<b>2,872,064</b>	<b>367,714</b>	<b>15</b>
56411 - Equipment - (\$200 Through \$4,999)	220,189	220,189	1,678	220,189	220,189		
<b>56 - Capital Outlay</b>	<b>220,189</b>	<b>220,189</b>	<b>1,678</b>	<b>220,189</b>	<b>220,189</b>		
<b>Expense</b>	<b>2,922,834</b>	<b>2,922,834</b>	<b>205,018</b>	<b>3,104,711</b>	<b>3,299,475</b>	<b>376,641</b>	<b>13</b>
<b>2 - Evergreen Valley College</b>	<b>(2,722,834)</b>	<b>(2,722,834)</b>	<b>188,206</b>	<b>(2,904,711)</b>	<b>(3,099,475)</b>	<b>(376,641)</b>	<b>14</b>
<i>Beginning Fund Balance, July 1st</i>			2,911,269		3,099,475		
<i>Ending Fund Balance, June, 30th</i>			3,099,475		0		

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
48874 - Use of Facilities	165,000	165,000	214,545	178,800	225,000	60,000	36
48967 - Interfund Trans In (15 fr 17)	174,006	174,006				(174,006)	(100)
<b>48 - Revenue</b>	<b>339,006</b>	<b>339,006</b>	<b>214,545</b>	<b>178,800</b>	<b>225,000</b>	<b>(114,006)</b>	<b>(34)</b>
<b>Income</b>	<b>339,006</b>	<b>339,006</b>	<b>214,545</b>	<b>178,800</b>	<b>225,000</b>	<b>(114,006)</b>	<b>(34)</b>
<b>Expense</b>							
52110 - Reg, Other Than Instruction - Un	263,335	263,335	281,624	293,794	293,794	30,459	12
52351 - Overtime	11,000	11,000	6,628	11,000	11,000		
<b>52 - Classified Salaries</b>	<b>274,335</b>	<b>274,335</b>	<b>288,252</b>	<b>304,794</b>	<b>304,794</b>	<b>30,459</b>	<b>11</b>
53220 - PERS Reg Classified	70,258	70,258	76,941	78,384	79,471	9,213	13
53320 - OASDI-Classified/Non-Instr Cert.	20,146	20,146	22,450	22,475	22,475	2,329	12
53420 - H & W - Non-Instruction	120,362	120,362	109,299	126,936	126,936	6,574	5
53520 - Unemployment Insurance - Non-Instruction	527	527	539	587	587	60	11
53620 - Workers Comp - Non-Instruction	3,381	3,381	3,693	3,772	3,173	(208)	(6)
<b>53 - Employee Benefits</b>	<b>214,674</b>	<b>214,674</b>	<b>212,923</b>	<b>232,154</b>	<b>232,642</b>	<b>17,968</b>	<b>8</b>
54300 - Supplies - Non Instruction	75,300	75,337		25,000	25,000	(50,337)	(67)
54301 - Food & Food Serv - Non-Instr	5,000	5,000				(5,000)	(100)
<b>54 - Supplies and Materials</b>	<b>80,300</b>	<b>80,337</b>		<b>25,000</b>	<b>25,000</b>	<b>(55,337)</b>	<b>(69)</b>
55100 - Personal Services	125,506	125,179				(125,179)	(100)
55200 - Conference	11,500	8,500				(8,500)	(100)
55220 - Memberships	3,000	4,900				(4,900)	(100)
55510 - Telephone	3,400	3,400		1,000	1,000	(2,400)	(71)
55550 - Garbage	6,000	5,177				(5,177)	(100)
55560 - Fuel/Oil	15,700	15,700		1,500	1,500	(14,200)	(90)
55620 - Repairs	1,000	1,000				(1,000)	(100)
55625 - Repairs Pm Agreements	1,500	1,500				(1,500)	(100)
55711 - Advertising	7,500	9,750				(9,750)	(100)
55820 - Undistributed Funded Programs	1,083,288	1,083,251		1,482,995	1,591,609	508,358	47
<b>55 - Other Operating Expenses and Services</b>	<b>1,258,394</b>	<b>1,258,357</b>		<b>1,485,495</b>	<b>1,594,109</b>	<b>335,752</b>	<b>27</b>
<b>Expense</b>	<b>1,827,703</b>	<b>1,827,703</b>	<b>501,174</b>	<b>2,047,443</b>	<b>2,156,545</b>	<b>328,842</b>	<b>18</b>
<b>1 - San Jose City College</b>	<b>(1,488,697)</b>	<b>(1,488,697)</b>	<b>(286,630)</b>	<b>(1,868,643)</b>	<b>(1,931,545)</b>	<b>(442,848)</b>	<b>30</b>
<i>Beginning Fund Balance, July 1st</i>			2,219,615		1,931,545		
<i>Ending Fund Balance, June, 30th</i>			1,931,545		0		

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
48959 - Interfund Trans In (19 fr 10)	1,250,000	300,438	303,857	1,250,000	292,834	(7,604)	(3)
<b>48 - Revenue</b>	<b>1,250,000</b>	<b>300,438</b>	<b>303,857</b>	<b>1,250,000</b>	<b>292,834</b>	<b>(7,604)</b>	<b>(3)</b>
<b>Income</b>	<b>1,250,000</b>	<b>300,438</b>	<b>303,857</b>	<b>1,250,000</b>	<b>292,834</b>	<b>(7,604)</b>	<b>(3)</b>
<b>Expense</b>							
51400 - Hrly Cert Sal-Non Teach		2,000				(2,000)	(100)
<b>51 - Academic Salaries</b>		<b>2,000</b>				<b>(2,000)</b>	<b>(100)</b>
52110 - Reg, Other Than Instruction - Un			84,822				
52120 - Reg, Other Than Instruction - Mg	128,482	128,482		141,639	141,639	13,157	10
52351 - Overtime			2,833				
<b>52 - Classified Salaries</b>	<b>128,482</b>	<b>128,482</b>	<b>87,655</b>	<b>141,639</b>	<b>141,639</b>	<b>13,157</b>	<b>10</b>
53120 - STRS Non-Instructional		339				(339)	(100)
53220 - PERS Reg Classified	34,279	34,279	22,631	37,789	38,313	4,034	12
53320 - OASDI-Classified/Non-Instr Cert.	9,829	9,858	6,714	10,836	10,836	978	10
53420 - H & W - Non-Instruction	37,034	37,034	13,567	38,791	38,791	1,757	5
53520 - Unemployment Insurance - Non-Instruction	257	261	175	283	283	22	8
53620 - Workers Comp - Non-Instruction	1,650	1,676	1,100	1,819	1,530	(146)	(9)
<b>53 - Employee Benefits</b>	<b>83,049</b>	<b>83,447</b>	<b>44,187</b>	<b>89,518</b>	<b>89,753</b>	<b>6,306</b>	<b>8</b>
54300 - Supplies - Non Instruction		2,200	2,178			(2,200)	(100)
<b>54 - Supplies and Materials</b>		<b>2,200</b>	<b>2,178</b>			<b>(2,200)</b>	<b>(100)</b>
55100 - Personal Services		40,000	40,000			(40,000)	(100)
55230 - Mileage Expense		329	329			(329)	(100)
55712 - Legal Expenses		10,000	1,079			(10,000)	(100)
55830 - Other Operating Expense	1,250,000	245,511		1,018,843	300,000	54,489	22
<b>55 - Other Operating Expenses and Services</b>	<b>1,250,000</b>	<b>295,840</b>	<b>41,408</b>	<b>1,018,843</b>	<b>300,000</b>	<b>4,160</b>	<b>1</b>
<b>Expense</b>	<b>1,461,531</b>	<b>511,969</b>	<b>175,428</b>	<b>1,250,000</b>	<b>531,392</b>	<b>19,423</b>	<b>4</b>
<b>19 - East San Jose Extension</b>	<b>(211,531)</b>	<b>(211,531)</b>	<b>128,429</b>		<b>(238,558)</b>	<b>(27,027)</b>	<b>13</b>
<i>Beginning Fund Balance, July 1st</i>			<i>1,441,273</i>		<i>1,566,283</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>1,566,283</i>		<i>1,327,724</i>		



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

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

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
48959 - Interfund Trans In (19 fr 10)		380,437	377,018		388,041	7,604	2
<b>48 - Revenue</b>		<b>380,437</b>	<b>377,018</b>		<b>388,041</b>	<b>7,604</b>	<b>2</b>
<b>Income</b>		<b>380,437</b>	<b>377,018</b>		<b>388,041</b>	<b>7,604</b>	<b>2</b>
<b>Expense</b>							
51310 - Hourly Instr - Day			126,415				
51320 - Hourly Instr - Short-Term			2,618				
51340 - Hourly Instr - Smr Session		2,987	12,823			(2,987)	(100)
51400 - Hrly Cert Sal-Non Teach			6,439				
<b>51 - Academic Salaries</b>		<b>2,987</b>	<b>148,295</b>			<b>(2,987)</b>	<b>(100)</b>
52110 - Reg, Other Than Instruction - Un		102,000			80,141	(21,859)	(21)
<b>52 - Classified Salaries</b>		<b>102,000</b>			<b>80,141</b>	<b>(21,859)</b>	<b>(21)</b>
53110 - STRS		345	17,270			(345)	(100)
53220 - PERS Reg Classified		35,500			21,678	(13,822)	(39)
53310 - OASDI Certif/Instr Aide		43	2,150			(43)	(100)
53320 - OASDI-Classified/Non-Instr Cert.					6,131	6,131	
53420 - H & W - Non-Instruction		6,700			38,791	32,091	479
53510 - Unemployment Insurance - Instruction		6	297			(6)	(100)
53520 - Unemployment Insurance - Non-Instruction		800			160	(640)	(80)
53610 - Workers Comp - Instruction		38	1,881			(38)	(100)
53620 - Workers Comp - Non-Instruction		1,500			866	(634)	(42)
<b>53 - Employee Benefits</b>		<b>44,933</b>	<b>21,598</b>		<b>67,626</b>	<b>22,693</b>	<b>51</b>
55820 - Undistributed Funded Programs		230,518		377,018	450,819	220,301	96
<b>55 - Other Operating Expenses and Services</b>		<b>230,518</b>		<b>377,018</b>	<b>450,819</b>	<b>220,301</b>	<b>96</b>
<b>Expense</b>		<b>380,437</b>	<b>169,892</b>	<b>377,018</b>	<b>598,586</b>	<b>218,149</b>	<b>57</b>
<b>1 - San Jose City College</b>		<b>(0)</b>	<b>207,126</b>	<b>(377,018)</b>	<b>(210,545)</b>	<b>(210,545)</b>	<b>300,777,914</b>
<i>Beginning Fund Balance, July 1st</i>			0		210,545		
<i>Ending Fund Balance, June, 30th</i>			210,545		0		

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

19 - East San Jose Fund  
2 - Evergreen Valley College

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
48959 - Interfund Trans In (19 fr 10)		569,125	569,125		569,125		
<b>48 - Revenue</b>		<b>569,125</b>	<b>569,125</b>		<b>569,125</b>		
<b>Income</b>		<b>569,125</b>	<b>569,125</b>		<b>569,125</b>		
<b>Expense</b>							
55820 - Undistributed Funded Programs		569,125			569,125		
<b>55 - Other Operating Expenses and Services</b>		<b>569,125</b>			<b>569,125</b>		
57300 - Interfund Transfers Out				569,125	569,125	569,125	
<b>57 - Other Outgo</b>				<b>569,125</b>	<b>569,125</b>	<b>569,125</b>	
<b>Expense</b>		<b>569,125</b>		<b>569,125</b>	<b>1,138,250</b>	<b>569,125</b>	<b>100</b>
<b>2 - Evergreen Valley College</b>			<b>569,125</b>	<b>(569,125)</b>	<b>(569,125)</b>	<b>(569,125)</b>	
<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>		

## **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 Adopted Budget**  
**General Revenue and Expenditure Activity**

**11 - Parking Fund**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
48878 - Parking Fees	100,000	100,000	55,128	100,000	100,000		
48881 - Transportation Fee	194,000	194,000	170,355	194,000	194,000		
48985 - Interfund Transfers In (to 11 from 10)	1,699,646	1,699,646	1,634,902	1,873,093	1,874,660	175,014	10
<b>48 - Revenue</b>	<b>1,993,646</b>	<b>1,993,646</b>	<b>1,860,385</b>	<b>2,167,093</b>	<b>2,168,660</b>	<b>175,014</b>	<b>9</b>
<b>Income</b>	<b>1,993,646</b>	<b>1,993,646</b>	<b>1,860,385</b>	<b>2,167,093</b>	<b>2,168,660</b>	<b>175,014</b>	<b>9</b>
<b>Expense</b>							
52110 - Reg, Other Than Instruction - Un	668,047	668,047	532,256	734,464	734,464	66,417	10
52111 - Regular, Professional Growth			330				
52120 - Reg, Other Than Instruction - Mg	130,190	130,190	137,720	145,568	145,568	15,378	12
52130 - Reg, Other Than Instruction - Su	54,768	54,768	58,510	63,453	63,453	8,685	16
52351 - Overtime			131,866				
<b>52 - Classified Salaries</b>	<b>853,005</b>	<b>853,005</b>	<b>860,682</b>	<b>943,485</b>	<b>943,485</b>	<b>90,480</b>	<b>11</b>
53220 - PERS Reg Classified	227,579	227,579	185,027	251,721	255,213	27,634	12
53320 - OASDI-Classified/Non-Instr Cert.	63,512	63,512	61,718	69,663	69,663	6,151	10
53420 - H & W - Non-Instruction	344,193	344,193	270,146	357,522	357,522	13,329	4
53520 - Unemployment Insurance - Non-Instruction	1,707	1,707	1,721	1,888	1,888	181	11
53620 - Workers Comp - Non-Instruction	10,950	10,950	10,741	12,114	10,189	(761)	(7)
<b>53 - Employee Benefits</b>	<b>647,941</b>	<b>647,941</b>	<b>529,353</b>	<b>692,908</b>	<b>694,475</b>	<b>46,534</b>	<b>7</b>
54300 - Supplies - Non Instruction	3,000	11,215	12,635	12,000	12,000	785	7
54310 - Software Non Instruction Over \$200	200	200		200	200		
<b>54 - Supplies and Materials</b>	<b>3,200</b>	<b>11,415</b>	<b>12,635</b>	<b>12,200</b>	<b>12,200</b>	<b>785</b>	<b>7</b>
55100 - Personal Services	399,000	374,029	359,920	399,000	399,000	24,971	7
55130 - License Renewal Non-Instr	33,000	38,606	75,010	80,000	80,000	41,394	107
55570 - Uniforms	500	2,526	2,595	500	500	(2,026)	(80)
55625 - Repairs Pm Agreements	35,000	2,749	2,749	35,000	35,000	32,251	1,173
55831 - Bank Charges	22,000	22,000	4,327	4,000	4,000	(18,000)	(82)
<b>55 - Other Operating Expenses and Services</b>	<b>489,500</b>	<b>439,911</b>	<b>444,602</b>	<b>518,500</b>	<b>518,500</b>	<b>78,589</b>	<b>18</b>
56413 - Equipment - 3 yrs life		13,112	13,112			(13,112)	(100)
56418 - Capitalizable Eqpt - 8 yr life		28,262				(28,262)	(100)
<b>56 - Capital Outlay</b>		<b>41,374</b>	<b>13,112</b>			<b>(41,374)</b>	<b>(100)</b>
<b>Expense</b>	<b>1,993,646</b>	<b>1,993,646</b>	<b>1,860,385</b>	<b>2,167,093</b>	<b>2,168,660</b>	<b>175,014</b>	<b>9</b>
<i>Beginning Fund Balance, July 1st</i>			<i>0</i>		<i>0</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>0</i>		<i>0</i>		

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

**13 - Foundation Pass Through**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
48958 - Interfund Trans In (13 fr 10)	924,395	924,395	844,884	978,015	967,278	42,883	5
<b>48 - Revenue</b>	<b>924,395</b>	<b>924,395</b>	<b>844,884</b>	<b>978,015</b>	<b>967,278</b>	<b>42,883</b>	<b>5</b>
<b>Income</b>	<b>924,395</b>	<b>924,395</b>	<b>844,884</b>	<b>978,015</b>	<b>967,278</b>	<b>42,883</b>	<b>5</b>
<b><u>Expense</u></b>							
51220 - Other Contract Salaries - Mgmt			138,804	99,506	99,506	99,506	
51400 - Hrly Cert Sal-Non Teach			848				
<b>51 - Academic Salaries</b>			<b>139,652</b>	<b>99,506</b>	<b>99,506</b>	<b>99,506</b>	
52110 - Reg, Other Than Instruction - Un	372,316	372,316	164,764	316,353	189,622	(182,694)	(49)
52120 - Reg, Other Than Instruction - Mg	177,137	177,137	225,165	206,744	206,744	29,607	17
52130 - Reg, Other Than Instruction - Su					118,174	118,174	
52310 - Hrly, Other Than Instruction			29,600				
52351 - Overtime			9,517				
<b>52 - Classified Salaries</b>	<b>549,453</b>	<b>549,453</b>	<b>429,046</b>	<b>523,097</b>	<b>514,540</b>	<b>(34,913)</b>	<b>(6)</b>
53110 - STRS			162				
53120 - STRS Non-Instructional			16,102	6,926	6,926	6,926	
53210 - PERS Inst Aids	54,304	54,304				(54,304)	(100)
53220 - PERS Reg Classified	88,624	88,624	109,305	156,436	156,290	67,666	76
53310 - OASDI Certif/Instr Aide	15,934	15,934	12			(15,934)	(100)
53320 - OASDI-Classified/Non-Instr Cert.	23,902	23,902	33,201	39,542	38,888	14,986	63
53410 - H & W - Instruction	74,067	74,067	454			(74,067)	(100)
53420 - H & W - Non-Instruction	109,897	109,897	108,684	143,267	143,267	33,370	30
53510 - Unemployment Insurance - Instruction	442	442	2			(442)	(100)
53520 - Unemployment Insurance - Non-Instruction	664	664	1,128	1,246	1,229	565	85
53610 - Workers Comp - Instruction	2,843	2,843	11			(2,843)	(100)
53620 - Workers Comp - Non-Instruction	4,265	4,265	7,124	7,995	6,632	2,367	55
<b>53 - Employee Benefits</b>	<b>374,942</b>	<b>374,942</b>	<b>276,186</b>	<b>355,412</b>	<b>353,232</b>	<b>(21,710)</b>	<b>(6)</b>
<b>Expense</b>	<b>924,395</b>	<b>924,395</b>	<b>844,884</b>	<b>978,015</b>	<b>967,278</b>	<b>42,883</b>	<b>5</b>
<b>Beginning Fund Balance, July 1st</b>			<b>0</b>		<b>0</b>		
<b>Ending Fund Balance, June, 30th</b>			<b>0</b>		<b>0</b>		

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

17 - Grants / Categoricals

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>9 - District Services</b>							
<b>Income</b>							
<b>0 - Unspecified</b>							
488 - Local Revenue				225,147			
<b>0 - Unspecified</b>				<b>225,147</b>			
<b>1 - Federal</b>							
481 - Federal Revenue		331,150	153,481	175,000	175,000	(156,150)	(47)
<b>1 - Federal</b>		<b>331,150</b>	<b>153,481</b>	<b>175,000</b>	<b>175,000</b>	<b>(156,150)</b>	<b>(47)</b>
<b>2 - State</b>							
486 - State Revenue	3,459,836	4,086,275	1,021,513	2,674,627	4,216,947	130,673	3
<b>2 - State</b>	<b>3,459,836</b>	<b>4,086,275</b>	<b>1,021,513</b>	<b>2,674,627</b>	<b>4,216,947</b>	<b>130,673</b>	<b>3</b>
<b>3 - Local</b>							
488 - Local Revenue		20,000			20,000		
<b>3 - Local</b>		<b>20,000</b>			<b>20,000</b>		
<b>Income</b>	<b>3,459,836</b>	<b>4,437,425</b>	<b>1,174,994</b>	<b>3,074,774</b>	<b>4,411,947</b>	<b>(25,477)</b>	<b>(1)</b>
<b>9 - District Services</b>	<b>3,459,836</b>	<b>4,437,425</b>	<b>1,174,994</b>	<b>3,074,774</b>	<b>4,411,947</b>	<b>(25,477)</b>	<b>(1)</b>
<b>17 - Grants / Categoricals</b>	<b>3,459,836</b>	<b>4,437,425</b>	<b>1,174,994</b>	<b>3,074,774</b>	<b>4,411,947</b>	<b>(25,477)</b>	<b>(1)</b>



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

17 - Grants / Categoricals

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>9 - District Services</b>							
<b>Expense</b>							
<b>0 - Unspecified</b>							
<b>00000 - User unspecified</b>							
96 - District Services				450,294			
<b>00000 - User unspecified</b>				<b>450,294</b>			
<b>0 - Unspecified</b>				<b>450,294</b>			
<b>1 - Federal</b>							
<b>10904 - WestEd Grant E3 institute</b>							
98 - WorkForce Institute			340				
<b>10904 - WestEd Grant E3 institute</b>			<b>340</b>				
<b>10905 - Incorp 3-D Laser Scan Lan Surv</b>							
98 - WorkForce Institute		331,150	153,141	175,000	175,000	(156,150)	(47)
<b>10905 - Incorp 3-D Laser Scan Lan Surv</b>		<b>331,150</b>	<b>153,141</b>	<b>175,000</b>	<b>175,000</b>	<b>(156,150)</b>	<b>(47)</b>
<b>1 - Federal</b>		<b>331,150</b>	<b>153,481</b>	<b>175,000</b>	<b>175,000</b>	<b>(156,150)</b>	<b>(47)</b>
<b>2 - State</b>							
<b>20400 - Student Equity &amp; Achievement</b>							
95 - DS Prior Year C/O and One-time Items	46,669	46,471	46,471	73,808	54,311	7,840	17
96 - District Services	101,808	101,808	28,000	101,808	101,808		
<b>20400 - Student Equity &amp; Achievement</b>	<b>148,478</b>	<b>148,279</b>	<b>74,471</b>	<b>175,617</b>	<b>156,119</b>	<b>7,840</b>	<b>5</b>
<b>21302 - Financial Aid Technology</b>							
95 - DS Prior Year C/O and One-time Items	20,897	20,897		20,897	20,897		
<b>21302 - Financial Aid Technology</b>	<b>20,897</b>	<b>20,897</b>		<b>20,897</b>	<b>20,897</b>		
<b>21507 - Block Grant - Phy Plant 22-23</b>							
95 - DS Prior Year C/O and One-time Items		20,991			20,991		
<b>21507 - Block Grant - Phy Plant 22-23</b>		<b>20,991</b>			<b>20,991</b>		
<b>21611 - Covid 19 Recovery Block Grant</b>							
95 - DS Prior Year C/O and One-time Items	1,007,042	743,042	743,042		736,337	(6,705)	(1)
<b>21611 - Covid 19 Recovery Block Grant</b>	<b>1,007,042</b>	<b>743,042</b>	<b>743,042</b>		<b>736,337</b>	<b>(6,705)</b>	<b>(1)</b>
<b>22507 - Library Services Platform</b>							
99 - Districtwide	1,822	1,822			1,822		

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

17 - Grants / Categoricals

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>22507 - Library Services Platform</b>	1,822	1,822			1,822		
<b><u>22591 - Classified Prof Devlp</u></b>							
95 - DS Prior Year C/O and One-time Items	62,664	62,664		62,664	62,664		
<b>22591 - Classified Prof Devlp</b>	<b>62,664</b>	<b>62,664</b>		<b>62,664</b>	<b>62,664</b>		
<b><u>22596 - EEO Best Practices</u></b>							
95 - DS Prior Year C/O and One-time Items	167,959	167,959	61,000	106,959	150,740	(17,219)	(10)
<b>22596 - EEO Best Practices</b>	<b>167,959</b>	<b>167,959</b>	<b>61,000</b>	<b>106,959</b>	<b>150,740</b>	<b>(17,219)</b>	<b>(10)</b>
<b><u>22597 - Equal Employment Opportunity</u></b>							
95 - DS Prior Year C/O and One-time Items	208,975	206,715	61,000	284,603	274,891	68,176	33
96 - District Services	50,000	138,888		138,888	50,000	(88,888)	(64)
<b>22597 - Equal Employment Opportunity</b>	<b>258,975</b>	<b>345,603</b>	<b>61,000</b>	<b>423,491</b>	<b>324,891</b>	<b>(20,712)</b>	<b>(6)</b>
<b><u>24102 - Systemwide Tech Data Security</u></b>							
99 - Districtwide	792,000	1,617,000	82,000	885,000	1,742,488	125,488	8
<b>24102 - Systemwide Tech Data Security</b>	<b>792,000</b>	<b>1,617,000</b>	<b>82,000</b>	<b>885,000</b>	<b>1,742,488</b>	<b>125,488</b>	<b>8</b>
<b><u>25619 - Adult Education Block Grant</u></b>							
98 - WorkForce Institute	(129,221)						
<b>25619 - Adult Education Block Grant</b>	<b>(129,221)</b>						
<b><u>26220 - College Specific Allocations</u></b>							
99 - Districtwide	1,000,000	1,000,000		1,000,000	1,000,000		
<b>26220 - College Specific Allocations</b>	<b>1,000,000</b>	<b>1,000,000</b>		<b>1,000,000</b>	<b>1,000,000</b>		
<b>2 - State</b>	<b>3,330,615</b>	<b>4,128,256</b>	<b>1,021,513</b>	<b>2,674,627</b>	<b>4,216,947</b>	<b>88,691</b>	<b>2</b>
<b><u>3 - Local</u></b>							
<b><u>31601 - United Way Grant</u></b>							
98 - WorkForce Institute	129,221						
<b>31601 - United Way Grant</b>	<b>129,221</b>						
<b><u>32421 - SC Cnty URJGENT Computer CEM</u></b>							
99 - Districtwide		20,000			20,000		
<b>32421 - SC Cnty URJGENT Computer CEM</b>		<b>20,000</b>			<b>20,000</b>		
<b>3 - Local</b>	<b>129,221</b>	<b>20,000</b>			<b>20,000</b>		
<b>Expense</b>	<b>3,459,836</b>	<b>4,479,406</b>	<b>1,174,994</b>	<b>3,299,921</b>	<b>4,411,947</b>	<b>(67,458)</b>	<b>(2)</b>
<b>9 - District Services</b>	<b>(3,459,836)</b>	<b>(4,479,406)</b>	<b>(1,174,994)</b>	<b>(3,299,921)</b>	<b>(4,411,947)</b>	<b>67,458</b>	<b>(2)</b>
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June, 30th</i>			0		0		

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

17 - Grants / Categoricals

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>2 - Evergreen Valley College</u></b>							
<b><u>Income</u></b>							
<b><u>1 - Federal</u></b>							
481 - Federal Revenue	9,991,480	9,763,829	7,931,718	3,496,534	3,488,720	(6,275,109)	(64)
489 - Other Financing Sources	67,119	67,119	36,456			(67,119)	(100)
<b>1 - Federal</b>	<b>10,058,598</b>	<b>9,830,947</b>	<b>7,968,174</b>	<b>3,496,534</b>	<b>3,488,720</b>	<b>(6,342,227)</b>	<b>(65)</b>
<b><u>2 - State</u></b>							
486 - State Revenue	31,953,996	29,433,354	17,279,504	25,018,871	25,912,022	(3,521,332)	(12)
489 - Other Financing Sources	32,516	32,516	9,253			(32,516)	(100)
<b>2 - State</b>	<b>31,986,512</b>	<b>29,465,870</b>	<b>17,288,757</b>	<b>25,018,871</b>	<b>25,912,022</b>	<b>(3,553,848)</b>	<b>(12)</b>
<b><u>3 - Local</u></b>							
486 - State Revenue	64,531	95,531				(95,531)	(100)
488 - Local Revenue	423,444	563,544	215,471	274,186	321,183	(242,361)	(43)
<b>3 - Local</b>	<b>487,975</b>	<b>659,075</b>	<b>215,471</b>	<b>274,186</b>	<b>321,183</b>	<b>(337,892)</b>	<b>(51)</b>
<b>Income</b>	<b>42,533,085</b>	<b>39,955,893</b>	<b>25,472,402</b>	<b>28,789,592</b>	<b>29,721,925</b>	<b>(10,233,968)</b>	<b>(26)</b>
<b>2 - Evergreen Valley College</b>	<b>42,533,085</b>	<b>39,955,893</b>	<b>25,472,402</b>	<b>28,789,592</b>	<b>29,721,925</b>	<b>(10,233,968)</b>	<b>(26)</b>
<b>17 - Grants / Categoricals</b>	<b>42,533,085</b>	<b>39,955,893</b>	<b>25,472,402</b>	<b>28,789,592</b>	<b>29,721,925</b>	<b>(10,233,968)</b>	<b>(26)</b>

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

17 - Grants / Categoricals

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>2 - Evergreen Valley College</u></b>							
<b><u>Expense</u></b>							
<b><u>1 - Federal</u></b>							
<b><u>10201 - Federal Work Study</u></b>							
21 - Evergreen Valley College	335,593	335,593	287,206	304,485	304,485	(31,108)	(9)
<b>10201 - Federal Work Study</b>	<b>335,593</b>	<b>335,593</b>	<b>287,206</b>	<b>304,485</b>	<b>304,485</b>	<b>(31,108)</b>	<b>(9)</b>
<b><u>10302 - Trio - Upward Bound</u></b>							
21 - Evergreen Valley College	389,865	389,865		389,865	389,865		
25 - EVC Prior Year C/O and One-time Items	436,691	436,691	291,720	500,649	534,836	98,145	22
<b>10302 - Trio - Upward Bound</b>	<b>826,556</b>	<b>826,556</b>	<b>291,720</b>	<b>890,514</b>	<b>924,701</b>	<b>98,145</b>	<b>12</b>
<b><u>10303 - Trio - Talent Search</u></b>							
21 - Evergreen Valley College	404,413	404,413	182,470	404,413	404,413		
25 - EVC Prior Year C/O and One-time Items	152,608	152,804	113,992	216,659	260,755	107,951	71
<b>10303 - Trio - Talent Search</b>	<b>557,021</b>	<b>557,217</b>	<b>296,462</b>	<b>621,072</b>	<b>665,168</b>	<b>107,951</b>	<b>19</b>
<b><u>10311 - AANAPISI Asian American</u></b>							
21 - Evergreen Valley College	375,000	375,000	16,451	375,000	375,000		
25 - EVC Prior Year C/O and One-time Items	348,573	346,673	295,684	498,376	409,538	62,865	18
<b>10311 - AANAPISI Asian American</b>	<b>723,573</b>	<b>721,673</b>	<b>312,135</b>	<b>873,376</b>	<b>784,538</b>	<b>62,865</b>	<b>9</b>
<b><u>10401 - VATEA Main</u></b>							
21 - Evergreen Valley College	278,070	241,939	241,939	239,186	244,276	2,337	1
<b>10401 - VATEA Main</b>	<b>278,070</b>	<b>241,939</b>	<b>241,939</b>	<b>239,186</b>	<b>244,276</b>	<b>2,337</b>	<b>1</b>
<b><u>10504 - CARES ACT HigherEd Emgy Rlf</u></b>							
25 - EVC Prior Year C/O and One-time Items	14,353	14,353	14,353			(14,353)	(100)
<b>10504 - CARES ACT HigherEd Emgy Rlf</b>	<b>14,353</b>	<b>14,353</b>	<b>14,353</b>			<b>(14,353)</b>	<b>(100)</b>
<b><u>10505 - CARES ACT HigherEd Emgy RlfMSI</u></b>							
25 - EVC Prior Year C/O and One-time Items		917	917			(917)	(100)
<b>10505 - CARES ACT HigherEd Emgy RlfMSI</b>		<b>917</b>	<b>917</b>			<b>(917)</b>	<b>(100)</b>
<b><u>10506 - CARES Act HEERF II</u></b>							
25 - EVC Prior Year C/O and One-time Items	746,806	556,073	556,073			(556,073)	(100)
<b>10506 - CARES Act HEERF II</b>	<b>746,806</b>	<b>556,073</b>	<b>556,073</b>			<b>(556,073)</b>	<b>(100)</b>
<b><u>10507 - CRRSAA HEERF II MSI</u></b>							
25 - EVC Prior Year C/O and One-time Items	517,075	517,075	517,075			(517,075)	(100)

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	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>10507 - CRRSAA HEERF II MSI</b>	517,075	517,075	517,075			(517,075)	(100)
<b><u>10508 - ARPA HEERF III</u></b>							
25 - EVC Prior Year C/O and One-time Items	4,191,509	4,191,509	4,191,509			(4,191,509)	(100)
<b>10508 - ARPA HEERF III</b>	<b>4,191,509</b>	<b>4,191,509</b>	<b>4,191,509</b>			<b>(4,191,509)</b>	<b>(100)</b>
<b><u>10509 - ARPA HEERF III MSI</u></b>							
25 - EVC Prior Year C/O and One-time Items	947,170	947,170	947,170			(947,170)	(100)
<b>10509 - ARPA HEERF III MSI</b>	<b>947,170</b>	<b>947,170</b>	<b>947,170</b>			<b>(947,170)</b>	<b>(100)</b>
<b><u>10801 - Veterans Administration</u></b>							
25 - EVC Prior Year C/O and One-time Items	8,053	8,053	3,549	5,735	4,503	(3,549)	(44)
<b>10801 - Veterans Administration</b>	<b>8,053</b>	<b>8,053</b>	<b>3,549</b>	<b>5,735</b>	<b>4,503</b>	<b>(3,549)</b>	<b>(44)</b>
<b><u>10935 - NSF S-STEM Biology</u></b>							
25 - EVC Prior Year C/O and One-time Items	589,522	589,522	91,228	497,620	498,293	(91,228)	(15)
<b>10935 - NSF S-STEM Biology</b>	<b>589,522</b>	<b>589,522</b>	<b>91,228</b>	<b>497,620</b>	<b>498,293</b>	<b>(91,228)</b>	<b>(15)</b>
<b><u>11101 - TANF</u></b>							
21 - Evergreen Valley College	42,045	42,045	42,045	42,045	40,255	(1,790)	(4)
<b>11101 - TANF</b>	<b>42,045</b>	<b>42,045</b>	<b>42,045</b>	<b>42,045</b>	<b>40,255</b>	<b>(1,790)</b>	<b>(4)</b>
<b><u>11208 - YESS-ILP</u></b>							
21 - Evergreen Valley College	22,500	22,500	14,381	22,500	22,500		
<b>11208 - YESS-ILP</b>	<b>22,500</b>	<b>22,500</b>	<b>14,381</b>	<b>22,500</b>	<b>22,500</b>		
<b><u>11301 - CalFresh (CSU Chico)</u></b>							
21 - Evergreen Valley College	171,885	171,885	122,081			(171,885)	(100)
25 - EVC Prior Year C/O and One-time Items	86,868	86,868	38,330			(86,868)	(100)
<b>11301 - CalFresh (CSU Chico)</b>	<b>258,753</b>	<b>258,753</b>	<b>160,411</b>			<b>(258,753)</b>	<b>(100)</b>
<b>1 - Federal</b>	<b>10,058,598</b>	<b>9,830,947</b>	<b>7,968,174</b>	<b>3,496,534</b>	<b>3,488,720</b>	<b>(6,342,227)</b>	<b>(65)</b>
<b><u>2 - State</u></b>							
<b><u>20201 - EOP&amp;S</u></b>							
21 - Evergreen Valley College	1,124,214	1,124,214	738,074	1,124,214	1,079,121	(45,093)	(4)
25 - EVC Prior Year C/O and One-time Items	252,404	252,404	252,404	397,325	386,140	133,736	53
<b>20201 - EOP&amp;S</b>	<b>1,376,618</b>	<b>1,376,618</b>	<b>990,478</b>	<b>1,521,539</b>	<b>1,465,261</b>	<b>88,643</b>	<b>6</b>
<b><u>20203 - NextUp</u></b>							
21 - Evergreen Valley College	264,944	264,944	43,800	264,944	247,471	(17,473)	(7)
25 - EVC Prior Year C/O and One-time Items	215,354	209,386	209,386	190,691	221,144	11,758	6

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<b>20203 - NextUp</b>	<b>480,298</b>	<b>474,330</b>	<b>253,186</b>	<b>455,635</b>	<b>468,615</b>	<b>(5,715)</b>	<b>(1)</b>
<b><u>20211 - Learning Aligned Employt Prog</u></b>							
25 - EVC Prior Year C/O and One-time Items	1,964,847	1,964,847	1,895	1,957,265		(1,964,847)	(100)
<b>20211 - Learning Aligned Employt Prog</b>	<b>1,964,847</b>	<b>1,964,847</b>	<b>1,895</b>	<b>1,957,265</b>		<b>(1,964,847)</b>	<b>(100)</b>
<b><u>20212 - AB 1705 Equitable Placemen</u></b>							
25 - EVC Prior Year C/O and One-time Items	421,362	421,362	26,216	395,733	395,145	(26,216)	(6)
<b>20212 - AB 1705 Equitable Placemen</b>	<b>421,362</b>	<b>421,362</b>	<b>26,216</b>	<b>395,733</b>	<b>395,145</b>	<b>(26,216)</b>	<b>(6)</b>
<b><u>20301 - DSP</u></b>							
21 - Evergreen Valley College	819,823	819,823	518,184	979,211	1,000,442	180,619	22
25 - EVC Prior Year C/O and One-time Items	194,067	194,067	194,067	365,911	301,639	107,572	55
<b>20301 - DSP</b>	<b>1,013,890</b>	<b>1,013,890</b>	<b>712,251</b>	<b>1,345,122</b>	<b>1,302,081</b>	<b>288,191</b>	<b>28</b>
<b><u>20305 - LGBTQ</u></b>							
21 - Evergreen Valley College		69,128			67,659	(1,469)	(2)
25 - EVC Prior Year C/O and One-time Items	65,310	65,310	2,725	114,438	131,713	66,403	102
<b>20305 - LGBTQ</b>	<b>65,310</b>	<b>134,438</b>	<b>2,725</b>	<b>114,438</b>	<b>199,372</b>	<b>64,934</b>	<b>48</b>
<b><u>20307 - Student Transfer Achievement</u></b>							
21 - Evergreen Valley College		565,217				(565,217)	(100)
25 - EVC Prior Year C/O and One-time Items				565,217	565,217	565,217	
<b>20307 - Student Transfer Achievement</b>		<b>565,217</b>		<b>565,217</b>	<b>565,217</b>		
<b><u>20308 - A2MEND</u></b>							
21 - Evergreen Valley College		29,728				(29,728)	(100)
<b>20308 - A2MEND</b>		<b>29,728</b>				<b>(29,728)</b>	<b>(100)</b>
<b><u>20309 - Ethnic Studies</u></b>							
21 - Evergreen Valley College	48,695	48,785	38,324			(48,785)	(100)
25 - EVC Prior Year C/O and One-time Items				23,308	10,461	10,461	
<b>20309 - Ethnic Studies</b>	<b>48,695</b>	<b>48,785</b>	<b>38,324</b>	<b>23,308</b>	<b>10,461</b>	<b>(38,324)</b>	<b>(79)</b>
<b><u>20321 - Common Course Numbering</u></b>							
21 - Evergreen Valley College					913,043	913,043	
<b>20321 - Common Course Numbering</b>					<b>913,043</b>	<b>913,043</b>	
<b><u>20400 - Student Equity &amp; Achievement</u></b>							
21 - Evergreen Valley College	2,596,113	2,596,114	2,229,946	2,596,114	2,596,114		
25 - EVC Prior Year C/O and One-time Items	439,536	439,909	439,909	336,122	366,167	(73,741)	(17)
<b>20400 - Student Equity &amp; Achievement</b>	<b>3,035,649</b>	<b>3,036,022</b>	<b>2,669,855</b>	<b>2,932,236</b>	<b>2,962,281</b>	<b>(73,741)</b>	<b>(2)</b>

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<b><u>20403 - Hunger Free Campus Support</u></b>							
25 - EVC Prior Year C/O and One-time Items	227	227	227			(227)	(100)
<b>20403 - Hunger Free Campus Support</b>	<b>227</b>	<b>227</b>	<b>227</b>			<b>(227)</b>	<b>(100)</b>
<b><u>20405 - Zero Textbook Cost Degree</u></b>							
25 - EVC Prior Year C/O and One-time Items	200,000	200,000	21,244		178,756	(21,244)	(11)
<b>20405 - Zero Textbook Cost Degree</b>	<b>200,000</b>	<b>200,000</b>	<b>21,244</b>		<b>178,756</b>	<b>(21,244)</b>	<b>(11)</b>
<b><u>20408 - Veteran Resource Center (SSSP)</u></b>							
21 - Evergreen Valley College	54,614	54,614	6,861	54,614	54,614		
25 - EVC Prior Year C/O and One-time Items	51,840	51,840	51,840	51,757	47,753	(4,087)	(8)
<b>20408 - Veteran Resource Center (SSSP)</b>	<b>106,454</b>	<b>106,454</b>	<b>58,701</b>	<b>106,371</b>	<b>102,367</b>	<b>(4,087)</b>	<b>(4)</b>
<b><u>20409 - Dream Resource Liaison</u></b>							
21 - Evergreen Valley College	85,856	85,856	9,890	85,856	84,871	(985)	(1)
25 - EVC Prior Year C/O and One-time Items	83,980	83,980	83,980	85,856	75,966	(8,014)	(10)
<b>20409 - Dream Resource Liaison</b>	<b>169,836</b>	<b>169,836</b>	<b>93,870</b>	<b>171,712</b>	<b>160,837</b>	<b>(8,999)</b>	<b>(5)</b>
<b><u>20421 - Basic Needs Centers</u></b>							
21 - Evergreen Valley College	314,032	314,032	299,938	314,032	299,198	(14,834)	(5)
25 - EVC Prior Year C/O and One-time Items	147,870	144,838	144,838	125,135	14,094	(130,743)	(90)
<b>20421 - Basic Needs Centers</b>	<b>461,902</b>	<b>458,870</b>	<b>444,775</b>	<b>439,167</b>	<b>313,292</b>	<b>(145,577)</b>	<b>(32)</b>
<b><u>20422 - Student Food House Spt-BasicNd</u></b>							
21 - Evergreen Valley College	235,136	295,994	295,694	295,989	295,989	(5)	(0)
25 - EVC Prior Year C/O and One-time Items	254,931	254,926	254,926	39,214	301	(254,625)	(100)
<b>20422 - Student Food House Spt-BasicNd</b>	<b>490,067</b>	<b>550,920</b>	<b>550,619</b>	<b>335,203</b>	<b>296,290</b>	<b>(254,630)</b>	<b>(46)</b>
<b><u>20423 - Student Housing (Planning)</u></b>							
25 - EVC Prior Year C/O and One-time Items	235,000	235,000	155,778	79,222	79,222	(155,778)	(66)
<b>20423 - Student Housing (Planning)</b>	<b>235,000</b>	<b>235,000</b>	<b>155,778</b>	<b>79,222</b>	<b>79,222</b>	<b>(155,778)</b>	<b>(66)</b>
<b><u>20429 - AANHIPI</u></b>							
21 - Evergreen Valley College	129,600	129,600			136,037	6,437	5
25 - EVC Prior Year C/O and One-time Items	150,697	150,697		129,600	280,279	129,582	86
<b>20429 - AANHIPI</b>	<b>280,297</b>	<b>280,297</b>		<b>129,600</b>	<b>416,316</b>	<b>136,019</b>	<b>49</b>
<b><u>20702 - IEPI Innovation&amp;Effectiveness</u></b>							
25 - EVC Prior Year C/O and One-time Items	66,524	66,524	66,524			(66,524)	(100)
<b>20702 - IEPI Innovation&amp;Effectiveness</b>	<b>66,524</b>	<b>66,524</b>	<b>66,524</b>			<b>(66,524)</b>	<b>(100)</b>

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<b><u>20711 - Umoja Community Edu Foundation</u></b>							
21 - Evergreen Valley College		238,165				(238,165)	(100)
25 - EVC Prior Year C/O and One-time Items					238,165	238,165	
<b>20711 - Umoja Community Edu Foundation</b>		<b>238,165</b>			<b>238,165</b>		
<b><u>20815 - CA Apprentice Init - CARE</u></b>							
25 - EVC Prior Year C/O and One-time Items	500,000	500,000	276,927	248,595	223,073	(276,927)	(55)
<b>20815 - CA Apprentice Init - CARE</b>	<b>500,000</b>	<b>500,000</b>	<b>276,927</b>	<b>248,595</b>	<b>223,073</b>	<b>(276,927)</b>	<b>(55)</b>
<b><u>21001 - County Excess Costs Serv-CALWORKS</u></b>							
21 - Evergreen Valley College	145,000	145,000	145,000	145,000	145,000		
<b>21001 - County Excess Costs Serv-CALWORKS</b>	<b>145,000</b>	<b>145,000</b>	<b>145,000</b>	<b>145,000</b>	<b>145,000</b>		
<b><u>21201 - CALWORKS</u></b>							
21 - Evergreen Valley College	252,312	252,312	59,556	252,312	239,384	(12,928)	(5)
25 - EVC Prior Year C/O and One-time Items	205,938	224,377	224,377	177,713	191,756	(32,621)	(15)
<b>21201 - CALWORKS</b>	<b>458,250</b>	<b>476,689</b>	<b>283,933</b>	<b>430,025</b>	<b>431,140</b>	<b>(45,549)</b>	<b>(10)</b>
<b><u>21301 - Financial Aid Administration</u></b>							
21 - Evergreen Valley College	399,701	399,701	375,777	367,185	367,185	(32,516)	(8)
25 - EVC Prior Year C/O and One-time Items	9,470	9,470	9,470			(9,470)	(100)
<b>21301 - Financial Aid Administration</b>	<b>409,171</b>	<b>409,171</b>	<b>385,247</b>	<b>367,185</b>	<b>367,185</b>	<b>(41,986)</b>	<b>(10)</b>
<b><u>21302 - Financial Aid Technology</u></b>							
21 - Evergreen Valley College	37,119	37,119		37,119	37,292	173	0
25 - EVC Prior Year C/O and One-time Items	37,685	37,685	37,685	13,615	37,119	(566)	(2)
<b>21302 - Financial Aid Technology</b>	<b>74,804</b>	<b>74,804</b>	<b>37,685</b>	<b>50,734</b>	<b>74,411</b>	<b>(393)</b>	<b>(1)</b>
<b><u>21401 - Block Grant - Instructional Support</u></b>							
25 - EVC Prior Year C/O and One-time Items	794,460	794,460	151,117	645,335	643,343	(151,117)	(19)
<b>21401 - Block Grant - Instructional Support</b>	<b>794,460</b>	<b>794,460</b>	<b>151,117</b>	<b>645,335</b>	<b>643,343</b>	<b>(151,117)</b>	<b>(19)</b>
<b><u>21504 - Block Grant - Phys Plant 19-20</u></b>							
25 - EVC Prior Year C/O and One-time Items	228	228				(228)	(100)
<b>21504 - Block Grant - Phys Plant 19-20</b>	<b>228</b>	<b>228</b>				<b>(228)</b>	<b>(100)</b>
<b><u>21506 - Block Grant -Phys Plant 21-22</u></b>							
25 - EVC Prior Year C/O and One-time Items	177,103	209,683	209,683			(209,683)	(100)
<b>21506 - Block Grant -Phys Plant 21-22</b>	<b>177,103</b>	<b>209,683</b>	<b>209,683</b>			<b>(209,683)</b>	<b>(100)</b>
<b><u>21507 - Block Grant - Phy Plant 22-23</u></b>							
21 - Evergreen Valley College		294				(294)	(100)



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25 - EVC Prior Year C/O and One-time Items	4,472,648	1,547,689				(1,547,689)	(100)
<b>21507 - Block Grant - Phy Plant 22-23</b>	<b>4,472,648</b>	<b>1,547,982</b>				<b>(1,547,982)</b>	<b>(100)</b>
<b><u>21508 - Block Grant-Physic Plant 23-24</u></b>							
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	23,098	
<b>21508 - Block Grant-Physic Plant 23-24</b>		<b>33,098</b>	<b>10,000</b>	<b>23,098</b>	<b>23,098</b>	<b>(10,000)</b>	<b>(30)</b>
<b><u>21611 - Covid 19 Recovery Block Grant</u></b>							
25 - EVC Prior Year C/O and One-time Items	2,853,286	2,853,286	2,853,286	2,853,286	2,853,286		
<b>21611 - Covid 19 Recovery Block Grant</b>	<b>2,853,286</b>	<b>2,853,286</b>	<b>2,853,286</b>	<b>2,853,286</b>	<b>2,853,286</b>		
<b><u>22004 - Guided Pathways Allocation</u></b>							
21 - Evergreen Valley College	294,251						
25 - EVC Prior Year C/O and One-time Items	400,433	402,234	217,983	208,151	241,975	(160,259)	(40)
<b>22004 - Guided Pathways Allocation</b>	<b>694,684</b>	<b>402,234</b>	<b>217,983</b>	<b>208,151</b>	<b>241,975</b>	<b>(160,259)</b>	<b>(40)</b>
<b><u>22005 - Student Succ Completion Grant</u></b>							
21 - Evergreen Valley College	1,769,572	1,769,572	1,852,568	1,769,572	2,633,748	864,176	49
25 - EVC Prior Year C/O and One-time Items	146,598	146,598	146,598		266,573	119,975	82
<b>22005 - Student Succ Completion Grant</b>	<b>1,916,170</b>	<b>1,916,170</b>	<b>1,999,166</b>	<b>1,769,572</b>	<b>2,900,321</b>	<b>984,151</b>	<b>51</b>
<b><u>22010 - Immed Action-Retention/Outreach</u></b>							
21 - Evergreen Valley College	282,596	282,596	75,183			(282,596)	(100)
25 - EVC Prior Year C/O and One-time Items	584,571	265,600	265,600	140,768	207,413	(58,187)	(22)
<b>22010 - Immed Action-Retention/Outreach</b>	<b>867,167</b>	<b>548,196</b>	<b>340,783</b>	<b>140,768</b>	<b>207,413</b>	<b>(340,783)</b>	<b>(62)</b>
<b><u>22301 - CARE</u></b>							
21 - Evergreen Valley College	165,428	165,428	126,596	165,428	152,182	(13,246)	(8)
25 - EVC Prior Year C/O and One-time Items	65,500	65,500	65,500	36,153	38,832	(26,667)	(41)
<b>22301 - CARE</b>	<b>230,928</b>	<b>230,928</b>	<b>192,095</b>	<b>201,581</b>	<b>191,014</b>	<b>(39,913)</b>	<b>(17)</b>
<b><u>22500 - Lottery-Prop 20 Restricted</u></b>							
21 - Evergreen Valley College	308,468	308,468	6,017	308,468	308,468		
25 - EVC Prior Year C/O and One-time Items	1,319,878	1,319,140	189,053	1,377,608	1,432,538	113,398	9
<b>22500 - Lottery-Prop 20 Restricted</b>	<b>1,628,346</b>	<b>1,627,608</b>	<b>195,070</b>	<b>1,686,076</b>	<b>1,741,006</b>	<b>113,398</b>	<b>7</b>
<b><u>22593 - Cultural Competent Faculty PD</u></b>							
25 - EVC Prior Year C/O and One-time Items	50,435	50,435	50,435		50,435		
<b>22593 - Cultural Competent Faculty PD</b>	<b>50,435</b>	<b>50,435</b>	<b>50,435</b>		<b>50,435</b>		
<b><u>25598 - Nursing Retention-Assoc Degree</u></b>							

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

17 - Grants / Categoricals

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
21 - Evergreen Valley College	201,733	201,733	201,733	201,733	201,733		
25 - EVC Prior Year C/O and One-time Items				10,703			
<b>25598 - Nursing Retention-Assoc Degree</b>	<b>201,733</b>	<b>201,733</b>	<b>201,733</b>	<b>212,436</b>	<b>201,733</b>		
<b><u>25600 - Nursing Career Tech ED</u></b>							
25 - EVC Prior Year C/O and One-time Items	17,946	16,316	16,316			(16,316)	(100)
<b>25600 - Nursing Career Tech ED</b>	<b>17,946</b>	<b>16,316</b>	<b>16,316</b>			<b>(16,316)</b>	<b>(100)</b>
<b><u>25619 - Adult Education Block Grant</u></b>							
21 - Evergreen Valley College	250,000	387,406	306,443	390,418	390,418	3,012	1
25 - EVC Prior Year C/O and One-time Items	5,471	5,471	5,471	17,293	80,962	75,491	1,380
<b>25619 - Adult Education Block Grant</b>	<b>255,471</b>	<b>392,877</b>	<b>311,914</b>	<b>407,711</b>	<b>471,380</b>	<b>78,504</b>	<b>20</b>
<b><u>25702 - California College Promise</u></b>							
21 - Evergreen Valley College	598,982	598,982	208,339	598,982	598,982		
25 - EVC Prior Year C/O and One-time Items	410,275	410,275	410,275	428,982	390,643	(19,632)	(5)
<b>25702 - California College Promise</b>	<b>1,009,257</b>	<b>1,009,257</b>	<b>618,614</b>	<b>1,027,964</b>	<b>989,625</b>	<b>(19,632)</b>	<b>(2)</b>
<b><u>26201 - Strong Workforce Local - Yr3</u></b>							
25 - EVC Prior Year C/O and One-time Items	293,791	293,108	293,108			(293,108)	(100)
<b>26201 - Strong Workforce Local - Yr3</b>	<b>293,791</b>	<b>293,108</b>	<b>293,108</b>			<b>(293,108)</b>	<b>(100)</b>
<b><u>26202 - Strong Workforce Local - Yr2</u></b>							
25 - EVC Prior Year C/O and One-time Items	1,308,161	1,308,161	1,308,161	1,111,101	1,133,933	(174,228)	(13)
<b>26202 - Strong Workforce Local - Yr2</b>	<b>1,308,161</b>	<b>1,308,161</b>	<b>1,308,161</b>	<b>1,111,101</b>	<b>1,133,933</b>	<b>(174,228)</b>	<b>(13)</b>
<b><u>26203 - Strong Workforce Program</u></b>							
21 - Evergreen Valley College	1,402,821	1,211,256	77,332	1,211,256	1,211,256		
<b>26203 - Strong Workforce Program</b>	<b>1,402,821</b>	<b>1,211,256</b>	<b>77,332</b>	<b>1,211,256</b>	<b>1,211,256</b>		
<b><u>26204 - Strong Workforce Regional Plan</u></b>							
21 - Evergreen Valley College	741,552	638,591	101,841	638,591	638,591		
<b>26204 - Strong Workforce Regional Plan</b>	<b>741,552</b>	<b>638,591</b>	<b>101,841</b>	<b>638,591</b>	<b>638,591</b>		
<b><u>26205 - Strong Workforce Regional -Yr2</u></b>							
25 - EVC Prior Year C/O and One-time Items	551,007	550,027	550,027	612,791	536,750	(13,277)	(2)
<b>26205 - Strong Workforce Regional -Yr2</b>	<b>551,007</b>	<b>550,027</b>	<b>550,027</b>	<b>612,791</b>	<b>536,750</b>	<b>(13,277)</b>	<b>(2)</b>
<b><u>26206 - Strong Workforce Regional -Yr3</u></b>							
25 - EVC Prior Year C/O and One-time Items	21,289	21,289	21,289			(21,289)	(100)
<b>26206 - Strong Workforce Regional -Yr3</b>	<b>21,289</b>	<b>21,289</b>	<b>21,289</b>			<b>(21,289)</b>	<b>(100)</b>

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

17 - Grants / Categoricals

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>26209 - Strong Workforce Regional-RJV Y3</u></b>							
25 - EVC Prior Year C/O and One-time Items	38,360	38,360	38,030			(38,360)	(100)
<b>26209 - Strong Workforce Regional-RJV Y3</b>	<b>38,360</b>	<b>38,360</b>	<b>38,030</b>			<b>(38,360)</b>	<b>(100)</b>
<b><u>26321 - Cal Law - Pathway to Law CCCO</u></b>							
21 - Evergreen Valley College		99,000			99,000		
25 - EVC Prior Year C/O and One-time Items				99,000	99,000	99,000	
<b>26321 - Cal Law - Pathway to Law CCCO</b>		<b>99,000</b>		<b>99,000</b>	<b>198,000</b>	<b>99,000</b>	<b>100</b>
<b><u>26402 - Mental Health Support Funds</u></b>							
21 - Evergreen Valley College	222,458	222,458	78,511	222,458	224,830	2,372	1
25 - EVC Prior Year C/O and One-time Items	233,014	236,804	236,804	134,390	146,502	(90,302)	(38)
<b>26402 - Mental Health Support Funds</b>	<b>455,472</b>	<b>459,262</b>	<b>315,314</b>	<b>356,848</b>	<b>371,332</b>	<b>(87,930)</b>	<b>(19)</b>
<b>2 - State</b>	<b>31,986,512</b>	<b>29,430,735</b>	<b>17,288,757</b>	<b>25,018,871</b>	<b>25,912,022</b>	<b>(3,518,713)</b>	<b>(12)</b>
<b><u>3 - Local</u></b>							
<b><u>31601 - United Way Grant</u></b>							
21 - Evergreen Valley College		80,000	35,000			(80,000)	(100)
<b>31601 - United Way Grant</b>		<b>80,000</b>	<b>35,000</b>			<b>(80,000)</b>	<b>(100)</b>
<b><u>31603 - CalEITC (UWBA) VITA</u></b>							
21 - Evergreen Valley College		12,600	2,797			(12,600)	(100)
<b>31603 - CalEITC (UWBA) VITA</b>		<b>12,600</b>	<b>2,797</b>			<b>(12,600)</b>	<b>(100)</b>
<b><u>31610 -</u></b>							
21 - Evergreen Valley College		25,000	25,000			(25,000)	(100)
<b>31610 -</b>		<b>25,000</b>	<b>25,000</b>			<b>(25,000)</b>	<b>(100)</b>
<b><u>31612 - Sobrato Family Foundation</u></b>							
25 - EVC Prior Year C/O and One-time Items	239,449	239,449	108,709	103,744	130,740	(108,709)	(45)
<b>31612 - Sobrato Family Foundation</b>	<b>239,449</b>	<b>239,449</b>	<b>108,709</b>	<b>103,744</b>	<b>130,740</b>	<b>(108,709)</b>	<b>(45)</b>
<b><u>32426 - Excecelencia in Education</u></b>							
25 - EVC Prior Year C/O and One-time Items	12,500	12,500	5,454	9,324	9,324	(3,176)	(25)
<b>32426 - Excecelencia in Education</b>	<b>12,500</b>	<b>12,500</b>	<b>5,454</b>	<b>9,324</b>	<b>9,324</b>	<b>(3,176)</b>	<b>(25)</b>
<b><u>32805 - UCSD Space Grant Consortium</u></b>							
21 - Evergreen Valley College		10,000				(10,000)	(100)
25 - EVC Prior Year C/O and One-time Items	9,071	9,071	4,540		10,000	929	10
<b>32805 - UCSD Space Grant Consortium</b>	<b>9,071</b>	<b>19,071</b>	<b>4,540</b>		<b>10,000</b>	<b>(9,071)</b>	<b>(48)</b>

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

17 - Grants / Categoricals

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>33413 - Pure Good Fndn Workforce Dev</u></b>							
25 - EVC Prior Year C/O and One-time Items	49,013	49,013		49,013	49,013		
<b>33413 - Pure Good Fndn Workforce Dev</b>	<b>49,013</b>	<b>49,013</b>		<b>49,013</b>	<b>49,013</b>		
<b><u>33414 - Growth Sector</u></b>							
21 - Evergreen Valley College		31,000	7,310			(31,000)	(100)
25 - EVC Prior Year C/O and One-time Items	64,531	64,531	772			(64,531)	(100)
<b>33414 - Growth Sector</b>	<b>64,531</b>	<b>95,531</b>	<b>8,083</b>			<b>(95,531)</b>	<b>(100)</b>
<b><u>33415 - SV Com Fdn Higher Ed Anchor NW</u></b>							
25 - EVC Prior Year C/O and One-time Items	30,000	30,000		30,000	30,000		
<b>33415 - SV Com Fdn Higher Ed Anchor NW</b>	<b>30,000</b>	<b>30,000</b>		<b>30,000</b>	<b>30,000</b>		
<b><u>33507 - Dorothy D. Rupe Nursing</u></b>							
21 - Evergreen Valley College	20,000	20,000	17,836	20,000	30,000	10,000	50
<b>33507 - Dorothy D. Rupe Nursing</b>	<b>20,000</b>	<b>20,000</b>	<b>17,836</b>	<b>20,000</b>	<b>30,000</b>	<b>10,000</b>	<b>50</b>
<b><u>33513 - YESS - Foster Youth</u></b>							
21 - Evergreen Valley College		7,500	6,747			(7,500)	(100)
25 - EVC Prior Year C/O and One-time Items	1,305	1,305	1,305			(1,305)	(100)
<b>33513 - YESS - Foster Youth</b>	<b>1,305</b>	<b>8,805</b>	<b>8,052</b>			<b>(8,805)</b>	<b>(100)</b>
<b><u>33514 - Burton Book Fund</u></b>							
21 - Evergreen Valley College		5,000				(5,000)	(100)
<b>33514 - Burton Book Fund</b>		<b>5,000</b>				<b>(5,000)</b>	<b>(100)</b>
<b><u>34403 - San Jose Promise Local -EBAY</u></b>							
25 - EVC Prior Year C/O and One-time Items	62,106	62,106		62,106	62,106		
<b>34403 - San Jose Promise Local -EBAY</b>	<b>62,106</b>	<b>62,106</b>		<b>62,106</b>	<b>62,106</b>		
<b>3 - Local</b>	<b>487,975</b>	<b>659,075</b>	<b>215,471</b>	<b>274,186</b>	<b>321,183</b>	<b>(337,892)</b>	<b>(51)</b>
<b>Expense</b>	<b>42,533,085</b>	<b>39,920,758</b>	<b>25,472,402</b>	<b>28,789,592</b>	<b>29,721,925</b>	<b>(10,198,833)</b>	<b>(26)</b>
<b>2 - Evergreen Valley College</b>	<b>(42,533,085)</b>	<b>(39,920,758)</b>	<b>(25,472,402)</b>	<b>(28,789,592)</b>	<b>(29,721,925)</b>	<b>10,198,833</b>	<b>(26)</b>
<b>17 - Grants / Categoricals</b>	<b>(42,533,085)</b>	<b>(39,920,758)</b>	<b>(25,472,402)</b>	<b>(28,789,592)</b>	<b>(29,721,925)</b>	<b>10,198,833</b>	<b>(26)</b>
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June, 30th</i>			0		0		

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

17 - Grants / Categoricals

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>1 - San Jose City College</b>							
<b><u>Income</u></b>							
<b><u>1 - Federal</u></b>							
481 - Federal Revenue	3,243,538	3,931,576	3,057,704	3,097,778	2,944,896	(986,680)	(25)
<b>1 - Federal</b>	<b>3,243,538</b>	<b>3,931,576</b>	<b>3,057,704</b>	<b>3,097,778</b>	<b>2,944,896</b>	<b>(986,680)</b>	<b>(25)</b>
<b><u>2 - State</u></b>							
486 - State Revenue	33,772,441	37,515,334	18,262,201	30,959,532	31,807,350	(5,707,984)	(15)
<b>2 - State</b>	<b>33,772,441</b>	<b>37,515,334</b>	<b>18,262,201</b>	<b>30,959,532</b>	<b>31,807,350</b>	<b>(5,707,984)</b>	<b>(15)</b>
<b><u>3 - Local</u></b>							
486 - State Revenue	4,810	4,810	4,810			(4,810)	(100)
488 - Local Revenue	432,754	613,754	349,279	272,656	174,896	(438,858)	(72)
<b>3 - Local</b>	<b>437,564</b>	<b>618,564</b>	<b>354,089</b>	<b>272,656</b>	<b>174,896</b>	<b>(443,668)</b>	<b>(72)</b>
<b>Income</b>	<b>37,453,543</b>	<b>42,065,475</b>	<b>21,673,993</b>	<b>34,329,966</b>	<b>34,927,142</b>	<b>(7,138,333)</b>	<b>(17)</b>
<b>1 - San Jose City College</b>	<b>37,453,543</b>	<b>42,065,475</b>	<b>21,673,993</b>	<b>34,329,966</b>	<b>34,927,142</b>	<b>(7,138,333)</b>	<b>(17)</b>
<b>17 - Grants / Categoricals</b>	<b>37,453,543</b>	<b>42,065,475</b>	<b>21,673,993</b>	<b>34,329,966</b>	<b>34,927,142</b>	<b>(7,138,333)</b>	<b>(17)</b>

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

17 - Grants / Categoricals

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>1 - San Jose City College</u></b>							
<b><u>Expense</u></b>							
<b><u>1 - Federal</u></b>							
<b><u>10201 - Federal Work Study</u></b>							
11 - San Jose City College	360,000	360,000	440,813	360,000	360,000		
15 - SJCC Prior Year C/O and One-time Items	4	13,725	13,725			(13,725)	(100)
<b>10201 - Federal Work Study</b>	<b>360,004</b>	<b>373,725</b>	<b>454,537</b>	<b>360,000</b>	<b>360,000</b>	<b>(13,725)</b>	<b>(4)</b>
<b><u>10401 - VATEA Main</u></b>							
11 - San Jose City College	218,897	218,897	218,897	316,862	291,416	72,519	33
<b>10401 - VATEA Main</b>	<b>218,897</b>	<b>218,897</b>	<b>218,897</b>	<b>316,862</b>	<b>291,416</b>	<b>72,519</b>	<b>33</b>
<b><u>10506 - CARES Act HEERF II</u></b>							
15 - SJCC Prior Year C/O and One-time Items	780,394	702,560	702,560			(702,560)	(100)
<b>10506 - CARES Act HEERF II</b>	<b>780,394</b>	<b>702,560</b>	<b>702,560</b>			<b>(702,560)</b>	<b>(100)</b>
<b><u>10508 - ARPA HEERF III</u></b>							
15 - SJCC Prior Year C/O and One-time Items	476,392	651,710	651,710			(651,710)	(100)
<b>10508 - ARPA HEERF III</b>	<b>476,392</b>	<b>651,710</b>	<b>651,710</b>			<b>(651,710)</b>	<b>(100)</b>
<b><u>10721 - Title V: GANASY1</u></b>							
11 - San Jose City College	139,378						
<b>10721 - Title V: GANASY1</b>	<b>139,378</b>						
<b><u>10722 - Title V: GANAS - Y2</u></b>							
11 - San Jose City College	338,539						
<b>10722 - Title V: GANAS - Y2</b>	<b>338,539</b>						
<b><u>10723 - Title V (Ganas Year 3)</u></b>							
11 - San Jose City College	32,251	489,153	489,153	593,766	593,766	104,613	21
<b>10723 - Title V (Ganas Year 3)</b>	<b>32,251</b>	<b>489,153</b>	<b>489,153</b>	<b>593,766</b>	<b>593,766</b>	<b>104,613</b>	<b>21</b>
<b><u>10724 - Title V: GANAS - Y4</u></b>							
11 - San Jose City College	593,766	593,766	294,438	374,613	299,328	(294,438)	(50)
<b>10724 - Title V: GANAS - Y4</b>	<b>593,766</b>	<b>593,766</b>	<b>294,438</b>	<b>374,613</b>	<b>299,328</b>	<b>(294,438)</b>	<b>(50)</b>
<b><u>10731 - SJ State MESA YR 1</u></b>							
11 - San Jose City College	135,766	135,766				(135,766)	(100)
15 - SJCC Prior Year C/O and One-time Items				135,766	135,766	135,766	
<b>10731 - SJ State MESA YR 1</b>	<b>135,766</b>	<b>135,766</b>		<b>135,766</b>	<b>135,766</b>		

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

**17 - Grants / Categoricals**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>10733 - MESA SJSU 23-24 Y3</u></b>							
11 - San Jose City College	115,000	115,000	115,000	131,187	124,634	9,634	8
<b>10733 - MESA SJSU 23-24 Y3</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>131,187</b>	<b>124,634</b>	<b>9,634</b>	<b>8</b>
<b><u>10741 - Title V: Si Se Puede - Y1</u></b>							
11 - San Jose City College		583,841	84,050	569,583	569,583	(14,258)	(2)
15 - SJCC Prior Year C/O and One-time Items				548,841	499,791	499,791	
<b>10741 - Title V: Si Se Puede - Y1</b>		<b>583,841</b>	<b>84,050</b>	<b>1,118,424</b>	<b>1,069,374</b>	<b>485,533</b>	<b>83</b>
<b><u>10801 - Veterans Administration</u></b>							
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	19,800	2,480	14
<b>10801 - Veterans Administration</b>	<b>19,800</b>	<b>19,800</b>		<b>19,800</b>	<b>19,800</b>		
<b><u>11101 - TANF</u></b>							
11 - San Jose City College	33,350	47,359	47,359	47,359	50,811	3,452	7
<b>11101 - TANF</b>	<b>33,350</b>	<b>47,359</b>	<b>47,359</b>	<b>47,359</b>	<b>50,811</b>	<b>3,452</b>	<b>7</b>
<b>1 - Federal</b>	<b>3,243,538</b>	<b>3,931,576</b>	<b>3,057,704</b>	<b>3,097,778</b>	<b>2,944,896</b>	<b>(986,680)</b>	<b>(25)</b>
<b><u>2 - State</u></b>							
<b><u>20201 - EOP&amp;S</u></b>							
11 - San Jose City College	1,592,155	1,807,496	1,477,130	1,807,496	1,792,274	(15,222)	(1)
15 - SJCC Prior Year C/O and One-time Items	82,321	99,019	99,019	450,000	330,366	231,347	234
<b>20201 - EOP&amp;S</b>	<b>1,674,476</b>	<b>1,906,515</b>	<b>1,576,149</b>	<b>2,257,496</b>	<b>2,122,640</b>	<b>216,125</b>	<b>11</b>
<b><u>20203 - NextUp</u></b>							
11 - San Jose City College	360,807	361,157		361,157	347,527	(13,630)	(4)
15 - SJCC Prior Year C/O and One-time Items	264,249	267,066	267,066	361,157	361,157	94,091	35
<b>20203 - NextUp</b>	<b>625,056</b>	<b>628,223</b>	<b>267,066</b>	<b>722,314</b>	<b>708,684</b>	<b>80,461</b>	<b>13</b>
<b><u>20211 - Learning Aligned Employmt Prog</u></b>							
15 - SJCC Prior Year C/O and One-time Items	1,147,331	1,151,419	163,968	1,039,851		(1,151,419)	(100)
<b>20211 - Learning Aligned Employmt Prog</b>	<b>1,147,331</b>	<b>1,151,419</b>	<b>163,968</b>	<b>1,039,851</b>		<b>(1,151,419)</b>	<b>(100)</b>
<b><u>20212 - AB 1705 Equitable Placemen</u></b>							
11 - San Jose City College	365,000	365,000	107,075	63,633	51,898	(313,102)	(86)
15 - SJCC Prior Year C/O and One-time Items				186,367	206,028	206,028	
<b>20212 - AB 1705 Equitable Placemen</b>	<b>365,000</b>	<b>365,000</b>	<b>107,075</b>	<b>250,000</b>	<b>257,926</b>	<b>(107,075)</b>	<b>(29)</b>
<b><u>20301 - DSP</u></b>							
11 - San Jose City College	1,119,995	1,284,182	784,182	1,284,182	1,284,182		

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15 - SJCC Prior Year C/O and One-time Items	300,000	312,100	312,100	600,365	500,000	187,900	60
<b>20301 - DSP</b>	<b>1,419,995</b>	<b>1,596,282</b>	<b>1,096,282</b>	<b>1,884,547</b>	<b>1,784,182</b>	<b>187,900</b>	<b>12</b>
<b><u>20305 - LGBTQ</u></b>							
11 - San Jose City College		64,017				(64,017)	(100)
15 - SJCC Prior Year C/O and One-time Items	69,905	69,905	42,727	113,922	91,195	21,290	30
<b>20305 - LGBTQ</b>	<b>69,905</b>	<b>133,922</b>	<b>42,727</b>	<b>113,922</b>	<b>91,195</b>	<b>(42,727)</b>	<b>(32)</b>
<b><u>20307 - Student Transfer Achievement</u></b>							
11 - San Jose City College		565,217	78,695			(565,217)	(100)
15 - SJCC Prior Year C/O and One-time Items				540,217	486,522	486,522	
<b>20307 - Student Transfer Achievement</b>		<b>565,217</b>	<b>78,695</b>	<b>540,217</b>	<b>486,522</b>	<b>(78,695)</b>	<b>(14)</b>
<b><u>20308 - A2MEND</u></b>							
11 - San Jose City College	27,296	27,296	26,314			(27,296)	(100)
15 - SJCC Prior Year C/O and One-time Items					982	982	
<b>20308 - A2MEND</b>	<b>27,296</b>	<b>27,296</b>	<b>26,314</b>		<b>982</b>	<b>(26,314)</b>	<b>(96)</b>
<b><u>20309 - Ethnic Studies</u></b>							
11 - San Jose City College	48,695	48,695	19,031			(48,695)	(100)
15 - SJCC Prior Year C/O and One-time Items				35,695	29,664	29,664	
<b>20309 - Ethnic Studies</b>	<b>48,695</b>	<b>48,695</b>	<b>19,031</b>	<b>35,695</b>	<b>29,664</b>	<b>(19,031)</b>	<b>(39)</b>
<b><u>20321 - Common Course Numbering</u></b>							
11 - San Jose City College					913,043	913,043	
<b>20321 - Common Course Numbering</b>					<b>913,043</b>	<b>913,043</b>	
<b><u>20400 - Student Equity &amp; Achievement</u></b>							
11 - San Jose City College	2,241,866	2,392,497	1,420,255	2,392,497	2,392,497	0	0
15 - SJCC Prior Year C/O and One-time Items	641,042	791,056	791,056	900,000	972,242	181,186	23
<b>20400 - Student Equity &amp; Achievement</b>	<b>2,882,907</b>	<b>3,183,553</b>	<b>2,211,311</b>	<b>3,292,497</b>	<b>3,364,739</b>	<b>181,186</b>	<b>6</b>
<b><u>20405 - Zero Textbook Cost Degree</u></b>							
11 - San Jose City College					33,208	33,208	
15 - SJCC Prior Year C/O and One-time Items	170,132	174,517	41,656	158,017	132,860	(41,657)	(24)
<b>20405 - Zero Textbook Cost Degree</b>	<b>170,132</b>	<b>174,517</b>	<b>41,656</b>	<b>158,017</b>	<b>166,067</b>	<b>(8,449)</b>	<b>(5)</b>
<b><u>20408 - Veteran Resource Center (SSSP)</u></b>							
11 - San Jose City College	54,317	58,782	3,084	58,782	58,782		
15 - SJCC Prior Year C/O and One-time Items	41,799	81,935	81,935	58,782	55,698	(26,237)	(32)
<b>20408 - Veteran Resource Center (SSSP)</b>	<b>96,116</b>	<b>140,717</b>	<b>85,019</b>	<b>117,564</b>	<b>114,480</b>	<b>(26,237)</b>	<b>(19)</b>



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	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>20409 - Dream Resource Liaison</u></b>							
11 - San Jose City College	79,060	85,015	85,015	79,060	82,049	(2,966)	(3)
15 - SJCC Prior Year C/O and One-time Items	5,659	5,942	5,942	20,000		(5,942)	(100)
<b>20409 - Dream Resource Liaison</b>	<b>84,719</b>	<b>90,957</b>	<b>90,957</b>	<b>99,060</b>	<b>82,049</b>	<b>(8,908)</b>	<b>(10)</b>
<b><u>20421 - Basic Needs Centers</u></b>							
11 - San Jose City College	261,642	280,367	22,033	280,367	281,124	757	0
15 - SJCC Prior Year C/O and One-time Items	152,268	152,268	152,268	280,367	258,334	106,066	70
<b>20421 - Basic Needs Centers</b>	<b>413,910</b>	<b>432,635</b>	<b>174,301</b>	<b>560,734</b>	<b>539,458</b>	<b>106,823</b>	<b>25</b>
<b><u>20422 - Student Food House Spt-BasicNd</u></b>							
11 - San Jose City College		269,283	500			(269,283)	(100)
15 - SJCC Prior Year C/O and One-time Items	202,145	201,918	201,918	269,283	268,783	66,865	33
<b>20422 - Student Food House Spt-BasicNd</b>	<b>202,145</b>	<b>471,201</b>	<b>202,418</b>	<b>269,283</b>	<b>268,783</b>	<b>(202,418)</b>	<b>(43)</b>
<b><u>20423 - Student Housing (Planning)</u></b>							
15 - SJCC Prior Year C/O and One-time Items	235,000	235,000	5,998	229,002	229,002	(5,998)	(3)
<b>20423 - Student Housing (Planning)</b>	<b>235,000</b>	<b>235,000</b>	<b>5,998</b>	<b>229,002</b>	<b>229,002</b>	<b>(5,998)</b>	<b>(3)</b>
<b><u>20429 - AANHIPI</u></b>							
11 - San Jose City College	162,000	129,600		129,600	118,799	(10,801)	(8)
15 - SJCC Prior Year C/O and One-time Items	162,000	150,697	34,684	229,000	245,613	94,916	63
<b>20429 - AANHIPI</b>	<b>324,000</b>	<b>280,297</b>	<b>34,684</b>	<b>358,600</b>	<b>364,412</b>	<b>84,115</b>	<b>30</b>
<b><u>20702 - IEPI Innovation&amp;Effectiveness</u></b>							
11 - San Jose City College		200,000	14,306			(200,000)	(100)
15 - SJCC Prior Year C/O and One-time Items					185,694	185,694	
<b>20702 - IEPI Innovation&amp;Effectiveness</b>		<b>200,000</b>	<b>14,306</b>		<b>185,694</b>	<b>(14,306)</b>	<b>(7)</b>
<b><u>20711 - Umoja Community Edu Foundation</u></b>							
11 - San Jose City College		197,641	97,047			(197,641)	(100)
15 - SJCC Prior Year C/O and One-time Items	16,000			100,000	100,594	100,594	
<b>20711 - Umoja Community Edu Foundation</b>	<b>16,000</b>	<b>197,641</b>	<b>97,047</b>	<b>100,000</b>	<b>100,594</b>	<b>(97,047)</b>	<b>(49)</b>
<b><u>20731 - MESA Yr1</u></b>							
11 - San Jose City College	280,000	433,219		280,000	280,000	(153,219)	(35)
15 - SJCC Prior Year C/O and One-time Items	364,005	364,005	226,675	647,224	570,549	206,544	57
<b>20731 - MESA Yr1</b>	<b>644,005</b>	<b>797,224</b>	<b>226,675</b>	<b>927,224</b>	<b>850,549</b>	<b>53,325</b>	<b>7</b>
<b><u>20801 - State Apport-Apprentices</u></b>							
11 - San Jose City College	216,118	216,118		216,118	217,634	1,516	1
15 - SJCC Prior Year C/O and One-time Items	135,167	1,444,229	239,747	1,373,430	1,420,599	(23,629)	(2)

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<b>20801 - State Apport-Apprentices</b>	351,285	1,660,347	239,747	1,589,548	1,638,233	(22,113)	(1)
<b><u>20804 - 20804 Apprent Pathways Demonstration C/O</u></b>							
11 - San Jose City College		200,000				(200,000)	(100)
15 - SJCC Prior Year C/O and One-time Items				200,000	200,000	200,000	
<b>20804 - 20804 Apprent Pathways Demonstration C/O</b>		<b>200,000</b>		<b>200,000</b>	<b>200,000</b>		
<b><u>20811 - CA Apprenticeship International (CAI)</u></b>							
15 - SJCC Prior Year C/O and One-time Items	134,955	134,955	96,899	38,057	38,057	(96,899)	(72)
<b>20811 - CA Apprenticeship International (CAI)</b>	<b>134,955</b>	<b>134,955</b>	<b>96,899</b>	<b>38,057</b>	<b>38,057</b>	<b>(96,899)</b>	<b>(72)</b>
<b><u>20812 - 20812 CA Apprentice Init-Googl Elmwd</u></b>							
11 - San Jose City College	119,975	111,975		111,975	111,975		
15 - SJCC Prior Year C/O and One-time Items	226,322	226,322	47,953	301,862	290,344	64,022	28
<b>20812 - 20812 CA Apprentice Init-Googl Elmwd</b>	<b>346,297</b>	<b>338,297</b>	<b>47,953</b>	<b>413,837</b>	<b>402,319</b>	<b>64,022</b>	<b>19</b>
<b><u>20816 - CA Apprentice Init - Teacher</u></b>							
11 - San Jose City College	1,500,000	1,500,000	219,296			(1,500,000)	(100)
15 - SJCC Prior Year C/O and One-time Items				610,000	1,280,704	1,280,704	
<b>20816 - CA Apprentice Init - Teacher</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>219,296</b>	<b>610,000</b>	<b>1,280,704</b>	<b>(219,296)</b>	<b>(15)</b>
<b><u>21001 - County Excess Costs Serv-CALWORKS</u></b>							
11 - San Jose City College	212,000	212,000	162,532	212,000	212,000		
<b>21001 - County Excess Costs Serv-CALWORKS</b>	<b>212,000</b>	<b>212,000</b>	<b>162,532</b>	<b>212,000</b>	<b>212,000</b>		
<b><u>21201 - CALWORKS</u></b>							
11 - San Jose City College	297,842	296,189	296,189	325,674	327,735	31,546	11
15 - SJCC Prior Year C/O and One-time Items					31,971	31,971	
<b>21201 - CALWORKS</b>	<b>297,842</b>	<b>296,189</b>	<b>296,189</b>	<b>325,674</b>	<b>359,706</b>	<b>63,517</b>	<b>21</b>
<b><u>21301 - Financial Aid Administration</u></b>							
11 - San Jose City College	241,946	321,065	235,630	241,946	455,559	134,494	42
15 - SJCC Prior Year C/O and One-time Items					85,435	85,435	
<b>21301 - Financial Aid Administration</b>	<b>241,946</b>	<b>321,065</b>	<b>235,630</b>	<b>241,946</b>	<b>540,994</b>	<b>219,929</b>	<b>68</b>
<b><u>21302 - Financial Aid Technology</u></b>							
11 - San Jose City College	37,412	36,184		36,184	36,768	584	2
15 - SJCC Prior Year C/O and One-time Items	24,283	2,289	2,289		36,184	33,895	1,481
<b>21302 - Financial Aid Technology</b>	<b>61,695</b>	<b>38,473</b>	<b>2,289</b>	<b>36,184</b>	<b>72,952</b>	<b>34,479</b>	<b>90</b>
<b><u>21401 - Block Grant - Instructional Support</u></b>							
15 - SJCC Prior Year C/O and One-time Items	951,890	974,769	91,586	884,769	883,183	(91,586)	(9)

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<b>21401 - Block Grant - Instructional Support</b>	951,890	974,769	91,586	884,769	883,183	(91,586)	(9)
<b><u>21506 - Block Grant - Phys Plant 21-22</u></b>							
15 - SJCC Prior Year C/O and One-time Items	98,668	582,652	582,652			(582,652)	(100)
<b>21506 - Block Grant - Phys Plant 21-22</b>	<b>98,668</b>	<b>582,652</b>	<b>582,652</b>			<b>(582,652)</b>	<b>(100)</b>
<b><u>21507 - Block Grant - Phy Plant 22-23</u></b>							
15 - SJCC Prior Year C/O and One-time Items	4,834,194	1,943,655	716,078		1,227,871	(715,784)	(37)
<b>21507 - Block Grant - Phy Plant 22-23</b>	<b>4,834,194</b>	<b>1,943,655</b>	<b>716,078</b>		<b>1,227,871</b>	<b>(715,784)</b>	<b>(37)</b>
<b><u>21508 - Block Grant-Physic Plant 23-24</u></b>							
11 - San Jose City College		33,098				(33,098)	(100)
15 - SJCC Prior Year C/O and One-time Items				33,098	33,098	33,098	
<b>21508 - Block Grant-Physic Plant 23-24</b>		<b>33,098</b>		<b>33,098</b>	<b>33,098</b>		
<b><u>21611 - Covid 19 Recovery Block Grant</u></b>							
15 - SJCC Prior Year C/O and One-time Items	2,853,286	3,013,286	2,210,119	713,286	803,167	(2,210,119)	(73)
<b>21611 - Covid 19 Recovery Block Grant</b>	<b>2,853,286</b>	<b>3,013,286</b>	<b>2,210,119</b>	<b>713,286</b>	<b>803,167</b>	<b>(2,210,119)</b>	<b>(73)</b>
<b><u>22004 - Guided Pathways Allocation</u></b>							
11 - San Jose City College	294,251	294,251	160,567	294,251		(294,251)	(100)
15 - SJCC Prior Year C/O and One-time Items	113,009	60,571	60,571	92,351	133,683	73,113	121
<b>22004 - Guided Pathways Allocation</b>	<b>407,260</b>	<b>354,821</b>	<b>221,138</b>	<b>386,602</b>	<b>133,683</b>	<b>(221,138)</b>	<b>(62)</b>
<b><u>22005 - Student Succ Completion Grant</u></b>							
11 - San Jose City College	1,064,205	1,189,873	1,129,984	1,064,205	820,459	(369,414)	(31)
15 - SJCC Prior Year C/O and One-time Items	365,580	365,580	365,580	164,205	59,870	(305,710)	(84)
<b>22005 - Student Succ Completion Grant</b>	<b>1,429,785</b>	<b>1,555,453</b>	<b>1,495,564</b>	<b>1,228,410</b>	<b>880,329</b>	<b>(675,124)</b>	<b>(43)</b>
<b><u>22010 - Immed Action-Retention/Outreach</u></b>							
11 - San Jose City College	747,300	282,596	190,329		92,267	(190,329)	(67)
15 - SJCC Prior Year C/O and One-time Items	149,420						
<b>22010 - Immed Action-Retention/Outreach</b>	<b>896,720</b>	<b>282,596</b>	<b>190,329</b>		<b>92,267</b>	<b>(190,329)</b>	<b>(67)</b>
<b><u>22301 - CARE</u></b>							
11 - San Jose City College	96,164	113,130	113,130	113,130	127,827	14,697	13
<b>22301 - CARE</b>	<b>96,164</b>	<b>113,130</b>	<b>113,130</b>	<b>113,130</b>	<b>127,827</b>	<b>14,697</b>	<b>13</b>
<b><u>22418 - Rising Scholars Network</u></b>							
11 - San Jose City College	153,000	153,000	34,597	153,000	153,000		
15 - SJCC Prior Year C/O and One-time Items	76,500	57,375	57,375	157,064	118,403	61,028	106
<b>22418 - Rising Scholars Network</b>	<b>229,500</b>	<b>210,375</b>	<b>91,972</b>	<b>310,064</b>	<b>271,403</b>	<b>61,028</b>	<b>29</b>

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<b><u>22419 - Juvenile Justice</u></b>							
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	1,512,124	1,512,124	
<b>22419 - Juvenile Justice</b>		<b>1,545,454</b>		<b>1,545,454</b>	<b>1,512,124</b>	<b>(33,330)</b>	<b>(2)</b>
<b><u>22500 - Lottery-Prop 20 Restricted</u></b>							
11 - San Jose City College	233,468	233,468	744	233,468	233,468		
15 - SJCC Prior Year C/O and One-time Items	1,016,964	990,504	223,952	823,972	1,049,357	58,853	6
<b>22500 - Lottery-Prop 20 Restricted</b>	<b>1,250,432</b>	<b>1,223,972</b>	<b>224,696</b>	<b>1,057,440</b>	<b>1,282,825</b>	<b>58,853</b>	<b>5</b>
<b><u>22594 - CRPP</u></b>							
11 - San Jose City College	120,000	286,817	153,298			(286,817)	(100)
15 - SJCC Prior Year C/O and One-time Items				159,045	126,853	126,853	
<b>22594 - CRPP</b>	<b>120,000</b>	<b>286,817</b>	<b>153,298</b>	<b>159,045</b>	<b>126,853</b>	<b>(159,964)</b>	<b>(56)</b>
<b><u>25619 - Adult Education Block Grant</u></b>							
11 - San Jose City College	1,424,338	1,036,932	667,273	1,034,748	1,049,998	13,066	1
15 - SJCC Prior Year C/O and One-time Items	154,895	444,972	444,972	328,870	369,659	(75,313)	(17)
<b>25619 - Adult Education Block Grant</b>	<b>1,579,233</b>	<b>1,481,904</b>	<b>1,112,245</b>	<b>1,363,619</b>	<b>1,419,657</b>	<b>(62,247)</b>	<b>(4)</b>
<b><u>25623 - Healthcare Vocation - Adult Ed C/O</u></b>							
11 - San Jose City College		1,118,499	393,750			(1,118,499)	(100)
15 - SJCC Prior Year C/O and One-time Items				1,118,519	690,237	690,237	
<b>25623 - Healthcare Vocation - Adult Ed C/O</b>		<b>1,118,499</b>	<b>393,750</b>	<b>1,118,519</b>	<b>690,237</b>	<b>(428,262)</b>	<b>(38)</b>
<b><u>25702 - California College Promise</u></b>							
11 - San Jose City College	410,079	409,425	45,407	409,425	411,367	1,942	0
15 - SJCC Prior Year C/O and One-time Items	410,079	409,793	409,793	409,425	364,018	(45,775)	(11)
<b>25702 - California College Promise</b>	<b>820,158</b>	<b>819,218</b>	<b>455,200</b>	<b>818,850</b>	<b>775,385</b>	<b>(43,833)</b>	<b>(5)</b>
<b><u>26202 - Strong Workforce Local - Yr2</u></b>							
15 - SJCC Prior Year C/O and One-time Items	1,402,821	1,402,821	1,402,821	1,365,884	1,365,884	(36,937)	(3)
<b>26202 - Strong Workforce Local - Yr2</b>	<b>1,402,821</b>	<b>1,402,821</b>	<b>1,402,821</b>	<b>1,365,884</b>	<b>1,365,884</b>	<b>(36,937)</b>	<b>(3)</b>
<b><u>26203 - Strong Workforce Program</u></b>							
11 - San Jose City College	1,402,821	1,365,884		1,365,884	1,065,390	(300,495)	(22)
<b>26203 - Strong Workforce Program</b>	<b>1,402,821</b>	<b>1,365,884</b>		<b>1,365,884</b>	<b>1,065,390</b>	<b>(300,495)</b>	<b>(22)</b>
<b><u>26204 - Strong Workforce Regional Plan</u></b>							
11 - San Jose City College	746,552	731,236	10,923	731,236	570,364	(160,872)	(22)
<b>26204 - Strong Workforce Regional Plan</b>	<b>746,552</b>	<b>731,236</b>	<b>10,923</b>	<b>731,236</b>	<b>570,364</b>	<b>(160,872)</b>	<b>(22)</b>

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

17 - Grants / Categoricals

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>26205 - Strong Workforce Regional -Yr2</u></b>							
15 - SJCC Prior Year C/O and One-time Items	746,552	751,552	751,552	664,168	720,313	(31,239)	(4)
<b>26205 - Strong Workforce Regional -Yr2</b>	<b>746,552</b>	<b>751,552</b>	<b>751,552</b>	<b>664,168</b>	<b>720,313</b>	<b>(31,239)</b>	<b>(4)</b>
<b><u>26313 - Campus Safety &amp; Sexual Assault</u></b>							
15 - SJCC Prior Year C/O and One-time Items		11,744	11,744			(11,744)	(100)
<b>26313 - Campus Safety &amp; Sexual Assault</b>		<b>11,744</b>	<b>11,744</b>			<b>(11,744)</b>	<b>(100)</b>
<b><u>26321 - Cal Law - Pathway to Law CCCO</u></b>							
11 - San Jose City College		52,720				(52,720)	(100)
15 - SJCC Prior Year C/O and One-time Items	34,754	34,754	28,611	65,096	58,862	24,109	69
<b>26321 - Cal Law - Pathway to Law CCCO</b>	<b>34,754</b>	<b>87,474</b>	<b>28,611</b>	<b>65,096</b>	<b>58,862</b>	<b>(28,611)</b>	<b>(33)</b>
<b><u>26402 - Mental Health Support Funds</u></b>							
11 - San Jose City College	194,268	205,856	57,904	205,856	213,044	7,188	3
15 - SJCC Prior Year C/O and One-time Items	84,674	84,674	84,674	205,856	147,952	63,278	75
<b>26402 - Mental Health Support Funds</b>	<b>278,942</b>	<b>290,530</b>	<b>142,578</b>	<b>411,712</b>	<b>360,996</b>	<b>70,466</b>	<b>24</b>
<b>2 - State</b>	<b>33,772,441</b>	<b>37,508,578</b>	<b>18,262,201</b>	<b>30,959,532</b>	<b>31,807,350</b>	<b>(5,701,228)</b>	<b>(15)</b>
<b>3 - Local</b>							
<b><u>31603 - CalEITC (UWBA) VITA</u></b>							
11 - San Jose City College		20,000	20,000			(20,000)	(100)
<b>31603 - CalEITC (UWBA) VITA</b>		<b>20,000</b>	<b>20,000</b>			<b>(20,000)</b>	<b>(100)</b>
<b><u>31612 - Sobrato Family Foundation</u></b>							
15 - SJCC Prior Year C/O and One-time Items	190,099	190,099	190,099	40,000		(190,099)	(100)
<b>31612 - Sobrato Family Foundation</b>	<b>190,099</b>	<b>190,099</b>	<b>190,099</b>	<b>40,000</b>		<b>(190,099)</b>	<b>(100)</b>
<b><u>31614 - Takeoff Men Color</u></b>							
11 - San Jose City College		75,000	402			(75,000)	(100)
15 - SJCC Prior Year C/O and One-time Items				75,000	74,598	74,598	
<b>31614 - Takeoff Men Color</b>		<b>75,000</b>	<b>402</b>	<b>75,000</b>	<b>74,598</b>	<b>(402)</b>	<b>(1)</b>
<b><u>32405 - Focus on Careers</u></b>							
15 - SJCC Prior Year C/O and One-time Items	4,810	4,810	4,810			(4,810)	(100)
<b>32405 - Focus on Careers</b>	<b>4,810</b>	<b>4,810</b>	<b>4,810</b>			<b>(4,810)</b>	<b>(100)</b>
<b><u>32418 - SC Cnty Office of ReEntry Svs</u></b>							
11 - San Jose City College	60,388	60,388	58,312	60,388		(60,388)	(100)
<b>32418 - SC Cnty Office of ReEntry Svs</b>	<b>60,388</b>	<b>60,388</b>	<b>58,312</b>	<b>60,388</b>		<b>(60,388)</b>	<b>(100)</b>

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

17 - Grants / Categoricals

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>32419 - SC County COD Training</u></b>							
11 - San Jose City College	33,564	33,564	13,436	33,564		(33,564)	(100)
<b>32419 - SC County COD Training</b>	<b>33,564</b>	<b>33,564</b>	<b>13,436</b>	<b>33,564</b>		<b>(33,564)</b>	<b>(100)</b>
<b><u>32425 - Education Orientation Window</u></b>							
11 - San Jose City College		6,000				(6,000)	(100)
15 - SJCC Prior Year C/O and One-time Items	10,000	10,000		10,000	16,000	6,000	60
<b>32425 - Education Orientation Window</b>	<b>10,000</b>	<b>16,000</b>		<b>10,000</b>	<b>16,000</b>		
<b><u>32804 - UC Regents Puente Project</u></b>							
11 - San Jose City College	5,000	85,000	702			(85,000)	(100)
15 - SJCC Prior Year C/O and One-time Items	33,704	33,704	33,704	23,704	84,298	50,595	150
<b>32804 - UC Regents Puente Project</b>	<b>38,704</b>	<b>118,704</b>	<b>34,405</b>	<b>23,704</b>	<b>84,298</b>	<b>(34,405)</b>	<b>(29)</b>
<b><u>33414 - Growth Sector</u></b>							
15 - SJCC Prior Year C/O and One-time Items	100,000	100,000	32,625	30,000		(100,000)	(100)
<b>33414 - Growth Sector</b>	<b>100,000</b>	<b>100,000</b>	<b>32,625</b>	<b>30,000</b>		<b>(100,000)</b>	<b>(100)</b>
<b>3 - Local</b>	<b>437,564</b>	<b>618,564</b>	<b>354,089</b>	<b>272,656</b>	<b>174,896</b>	<b>(443,668)</b>	<b>(72)</b>
<b>Expense</b>	<b>37,453,543</b>	<b>42,058,719</b>	<b>21,673,993</b>	<b>34,329,966</b>	<b>34,927,142</b>	<b>(7,131,576)</b>	<b>(17)</b>
<b>1 - San Jose City College</b>	<b>(37,453,543)</b>	<b>(42,058,719)</b>	<b>(21,673,993)</b>	<b>(34,329,966)</b>	<b>(34,927,142)</b>	<b>7,131,576</b>	<b>(17)</b>
<b>17 - Grants / Categoricals</b>	<b>(37,453,543)</b>	<b>(42,058,719)</b>	<b>(21,673,993)</b>	<b>(34,329,966)</b>	<b>(34,927,142)</b>	<b>7,131,576</b>	<b>(17)</b>
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June, 30th</i>			0		0		

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

18 - Student Health Fees Fund  
2 - Evergreen Valley College

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2022-2023 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b>Income</b>							
<b>48 - Revenue</b>							
48699 - Other State Income	5,000	5,000		5,000	5,000		
48876 - Health Fees	324,636	324,636	197,645	324,636	324,636		
48890 - Other Local Income	4,000	4,000	1,711	4,000	4,000		
48966 - Interfund Trans In (18 fr 17)			128,123				
<b>48 - Revenue</b>	<b>333,636</b>	<b>333,636</b>	<b>327,478</b>	<b>333,636</b>	<b>333,636</b>		
<b>Income</b>	<b>333,636</b>	<b>333,636</b>	<b>327,478</b>	<b>333,636</b>	<b>333,636</b>		
<b>Expense</b>							
<b>51 - Academic Salaries</b>							
51211 - Other Contract Salaries - Unit	57,332	60,772	60,772	63,203	63,203	2,431	4
51400 - Hrly Cert Sal-Non Teach	49,314	71,770	71,770	49,314	49,314	(22,455)	(31)
<b>51 - Academic Salaries</b>	<b>106,646</b>	<b>132,542</b>	<b>132,542</b>	<b>112,517</b>	<b>112,517</b>	<b>(20,024)</b>	<b>(15)</b>
<b>52 - Classified Salaries</b>							
52110 - Reg, Other Than Instruction - Un	67,822	74,636	74,636	74,197	74,197	(439)	(1)
52111 - Regular, Professional Growth		452	452			(452)	(100)
52310 - Hrly, Other Than Instruction	25,760	21,708	21,708	25,760	25,760	4,052	19
52351 - Overtime		341	341			(341)	(100)
<b>52 - Classified Salaries</b>	<b>93,582</b>	<b>97,137</b>	<b>97,137</b>	<b>99,957</b>	<b>99,957</b>	<b>2,820</b>	<b>3</b>
<b>53 - Employee Benefits</b>							
53110 - STRS	2,269	1,121	1,121	2,269	2,269	1,148	102
53120 - STRS Non-Instructional	21,901	30,535	30,535	24,144	24,144	(6,391)	(21)
53220 - PERS Reg Classified	18,095	20,034	20,034	19,796	20,070	36	0
53320 - OASDI-Classified/Non-Instr Cert.	8,812	9,232	9,232	9,385	9,385	153	2
53420 - H & W - Non-Instruction	40,809	36,321	36,321	43,410	43,410	7,089	20
53520 - Unemployment Insurance - Non-Instruction	416	459	459	439	439	(20)	(4)
53610 - Workers Comp - Instruction		448	448			(448)	(100)
53620 - Workers Comp - Non-Instruction	2,721	2,434	2,434	2,879	2,598	164	7
<b>53 - Employee Benefits</b>	<b>95,023</b>	<b>100,584</b>	<b>100,584</b>	<b>102,322</b>	<b>102,315</b>	<b>1,731</b>	<b>2</b>
<b>54 - Supplies and Materials</b>							
54300 - Supplies - Non Instruction	7,823	12,364		7,823	7,823	(4,541)	(37)
54301 - Food & Food Serv - Non-Instr	100	100		100	100		
54310 - Software Non Instruction Over \$200	200	200		200	200		
<b>54 - Supplies and Materials</b>	<b>8,123</b>	<b>12,664</b>		<b>8,123</b>	<b>8,123</b>	<b>(4,541)</b>	<b>(36)</b>

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

18 - Student Health Fees Fund  
2 - Evergreen Valley College

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
55100 - Personal Services	8,175	11,827	11,727	8,175	8,175	(3,652)	(31)
55130 - License Renewal Non-Instr	410	410		410	410		
55200 - Conference	10,000	6,446	4,775	10,000	10,000	3,554	55
55220 - Memberships	150	150		150	150		
55230 - Mileage Expense	100	100		100	100		
55550 - Garbage	600	613	25	600	600	(13)	(2)
55711 - Advertising	4,000	6,000		4,000	4,000	(2,000)	(33)
55810 - Postage	100	100		100	100		
55820 - Undistributed Funded Programs	405,515	363,852		264,321	366,666	2,814	1
<b>55 - Other Operating Expenses and Services</b>	<b>429,050</b>	<b>389,497</b>	<b>16,526</b>	<b>287,856</b>	<b>390,201</b>	<b>704</b>	<b>0</b>
<b>Expense</b>	<b>732,424</b>	<b>732,424</b>	<b>346,789</b>	<b>610,775</b>	<b>713,113</b>	<b>(19,311)</b>	<b>(3)</b>
<b>2 - Evergreen Valley College</b>	<b>(398,788)</b>	<b>(398,788)</b>	<b>(19,311)</b>	<b>(277,139)</b>	<b>(379,477)</b>	<b>19,311</b>	<b>(5)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>398,788</i>		<i>379,477</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>379,477</i>		<i>0</i>		



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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
<b>48 - Revenue</b>							
48876 - Health Fees	212,013	212,013	198,930	212,013	212,013		
48890 - Other Local Income	8,244	8,244	5,179	4,000	6,000	(2,244)	(27)
48966 - Interfund Trans In (18 fr 17)	256,330	256,330	67,760			(256,330)	(100)
48979 - Interfund Trans In (10 fr 18)	108,093	108,093	25,294	98,959	61,811	(46,282)	(43)
<b>48 - Revenue</b>	<b>584,680</b>	<b>584,680</b>	<b>297,162</b>	<b>314,972</b>	<b>279,824</b>	<b>(304,856)</b>	<b>(52)</b>
<b>Income</b>	<b>584,680</b>	<b>584,680</b>	<b>297,162</b>	<b>314,972</b>	<b>279,824</b>	<b>(304,856)</b>	<b>(52)</b>
<b>Expense</b>							
<b>51 - Academic Salaries</b>							
51211 - Other Contract Salaries - Unit	114,429	57,215		126,147	126,147	68,933	120
51400 - Hrly Cert Sal-Non Teach		26,511	53,874			(26,511)	(100)
<b>51 - Academic Salaries</b>	<b>114,429</b>	<b>83,725</b>	<b>53,874</b>	<b>126,147</b>	<b>126,147</b>	<b>42,422</b>	<b>51</b>
<b>52 - Classified Salaries</b>							
52110 - Reg, Other Than Instruction - Un	54,718	54,718	60,338	63,474	63,474	8,756	16
52310 - Hrly, Other Than Instruction		30,704	58,777			(30,704)	(100)
<b>52 - Classified Salaries</b>	<b>54,718</b>	<b>85,422</b>	<b>119,115</b>	<b>63,474</b>	<b>63,474</b>	<b>(21,948)</b>	<b>(26)</b>
<b>53 - Employee Benefits</b>							
53110 - STRS			2,155				
53120 - STRS Non-Instructional	21,856	21,856		24,094	24,094	2,238	10
53220 - PERS Reg Classified	14,599	14,599	16,098	16,935	17,170	2,571	18
53310 - OASDI Certif/Instr Aide			560				
53320 - OASDI-Classified/Non-Instr Cert.	5,845	5,845	9,102	6,684	6,684	839	14
53420 - H & W - Non-Instruction	74,060	74,060	22,087	77,574	77,574	3,514	5
53510 - Unemployment Insurance - Instruction			27				
53520 - Unemployment Insurance - Non-Instruction	338	338	319	379	379	41	12
53610 - Workers Comp - Instruction			676				
53620 - Workers Comp - Non-Instruction	2,172	2,172	1,494	2,435	2,048	(124)	(6)
<b>53 - Employee Benefits</b>	<b>118,870</b>	<b>118,870</b>	<b>52,519</b>	<b>128,101</b>	<b>127,949</b>	<b>9,079</b>	<b>8</b>
<b>54 - Supplies and Materials</b>							
54300 - Supplies - Non Instruction		18,500	10,168	6,500	6,500	(12,000)	(65)
54301 - Food & Food Serv - Non-Instr				100	100	100	
54310 - Software Non Instruction Over \$200		1,800				(1,800)	(100)
<b>54 - Supplies and Materials</b>		<b>20,300</b>	<b>10,168</b>	<b>6,600</b>	<b>6,600</b>	<b>(13,700)</b>	<b>(67)</b>

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2022-2023 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
55100 - Personal Services	188,570	156,815	2,138	400	400	(156,415)	(100)
55200 - Conference		325	325	3,500	3,500	3,175	977
55220 - Memberships		1,714	1,714	150	150	(1,564)	(91)
55550 - Garbage				500	500	500	
<b>55 - Other Operating Expenses and Services</b>	<b>188,570</b>	<b>158,854</b>	<b>4,177</b>	<b>4,550</b>	<b>4,550</b>	<b>(154,304)</b>	<b>(97)</b>
<b><u>56 - Capital Outlay</u></b>							
56411 - Equipment - (\$200 Through \$4,999)		2,666	1,739			(2,666)	(100)
56418 - Capitalizable Eqpt - 8 yr life		6,750	6,749			(6,750)	(100)
<b>56 - Capital Outlay</b>		<b>9,416</b>	<b>8,488</b>			<b>(9,416)</b>	<b>(100)</b>
<b>Expense</b>	<b>476,587</b>	<b>476,587</b>	<b>248,341</b>	<b>328,872</b>	<b>328,720</b>	<b>(147,867)</b>	<b>(31)</b>
<b>1 - San Jose City College</b>	<b>108,093</b>	<b>108,093</b>	<b>48,821</b>	<b>(13,900)</b>	<b>(48,896)</b>	<b>(156,989)</b>	<b>(145)</b>
<i>Beginning Fund Balance, July 1st</i>			75		48,896		
<i>Ending Fund Balance, June, 30th</i>			48,896		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 Adopted Budget**  
**General Revenue and Expenditure Activity**

16 - Contract Ed Enterprise Fund  
2 - Evergreen Valley College

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT- REV)	% INCREASE (DECREASE)
<b>Income</b>							
48830 - Premiums Other Funds		31,344	31,344			(31,344)	(100)
<b>48 - Revenue</b>		<b>31,344</b>	<b>31,344</b>			<b>(31,344)</b>	<b>(100)</b>
<b>Income</b>		<b>31,344</b>	<b>31,344</b>			<b>(31,344)</b>	<b>(100)</b>
<b>Expense</b>							
51400 - Hrly Cert Sal-Non Teach	4,095	4,095				(4,095)	(100)
<b>51 - Academic Salaries</b>	<b>4,095</b>	<b>4,095</b>				<b>(4,095)</b>	<b>(100)</b>
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)
<b>53 - Employee Benefits</b>	<b>965</b>	<b>965</b>				<b>(965)</b>	<b>(100)</b>
55100 - Personal Services	82,650	82,650				(82,650)	(100)
55820 - Undistributed Funded Programs				87,710	87,711	87,711	
<b>55 - Other Operating Expenses and Services</b>	<b>82,650</b>	<b>82,650</b>		<b>87,710</b>	<b>87,711</b>	<b>5,061</b>	<b>6</b>
57555 - Other Student Payments		31,344	12,451	18,928	18,894	(12,451)	(40)
<b>57 - Other Outgo</b>		<b>31,344</b>	<b>12,451</b>	<b>18,928</b>	<b>18,894</b>	<b>(12,451)</b>	<b>(40)</b>
<b>Expense</b>	<b>87,710</b>	<b>119,054</b>	<b>12,451</b>	<b>106,638</b>	<b>106,604</b>	<b>(12,450)</b>	<b>(10)</b>
<b>2 - Evergreen Valley College</b>	<b>(87,710)</b>	<b>(87,710)</b>	<b>18,894</b>	<b>(106,638)</b>	<b>(106,604)</b>	<b>(18,895)</b>	<b>22</b>
<i>Beginning Fund Balance, July 1st</i>			<i>87,710</i>		<i>106,604</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>106,604</i>		<i>0</i>		

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

**16 - Contract Ed Enterprise Fund**  
**1 - San Jose City College**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT- REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
48830 - Premiums Other Funds	650,755	452,765	354,906	206,324		(452,765)	(100)
48890 - Other Local Income					93,952	93,952	
<b>48 - Revenue</b>	<b>650,755</b>	<b>452,765</b>	<b>354,906</b>	<b>206,324</b>	<b>93,952</b>	<b>(358,813)</b>	<b>(79)</b>
<b>Income</b>	<b>650,755</b>	<b>452,765</b>	<b>354,906</b>	<b>206,324</b>	<b>93,952</b>	<b>(358,813)</b>	<b>(79)</b>
<b>Expense</b>							
51111 - Regular Classroom - Unit	19,800	19,800			19,800		
51211 - Other Contract Salaries - Unit	15,128						
51220 - Other Contract Salaries - Mgmt	39,321	28,570		33,303	33,303	4,733	17
51310 - Hourly Instr - Day	48,125	64,756	48,695	5,000	40,097	(24,659)	(38)
51340 - Hourly Instr - Smr Session		12,893	12,893	5,000	5,000	(7,893)	(61)
51400 - Hrly Cert Sal-Non Teach	21,800	25,800		25,000	51,473	25,673	100
<b>51 - Academic Salaries</b>	<b>144,174</b>	<b>151,819</b>	<b>61,588</b>	<b>68,303</b>	<b>149,673</b>	<b>(2,145)</b>	<b>(1)</b>
52110 - Reg, Other Than Instruction - Un	29,843	17,198			17,198		
52120 - Reg, Other Than Instruction - Mg	51,972	51,972		2,000	49,972	(2,000)	(4)
52210 - Regular Instructional Aide - Uni	11,356	11,356			11,356		
52351 - Overtime	257	257			257		
<b>52 - Classified Salaries</b>	<b>93,427</b>	<b>80,783</b>		<b>2,000</b>	<b>78,783</b>	<b>(2,000)</b>	<b>(2)</b>
53110 - STRS	52,750	55,938	9,038	2,000	9,553	(46,385)	(83)
53120 - STRS Non-Instructional	22,743	8,821		11,479	11,479	2,658	30
53210 - PERS Inst Aids	339	339			339		
53220 - PERS Reg Classified	17,058	6,190			6,190		
53310 - OASDI Certif/Instr Aide	6,225	5,045	893	1,900	4,686	(359)	(7)
53320 - OASDI-Classified/Non-Instr Cert.	10,231	2,344		1,467	2,997	653	28
53410 - H & W - Instruction	1,583	2,298	716		1,583	(716)	(31)
53420 - H & W - Non-Instruction	21,845	14,339		11,172	16,172	1,833	13
53510 - Unemployment Insurance - Instruction	4,417	1,494	123	900	1,444	(50)	(3)
53520 - Unemployment Insurance - Non-Instruction	1,429	433		373	503	70	16
53610 - Workers Comp - Instruction	2,586	2,782	773	1,500	2,471	(311)	(11)
53620 - Workers Comp - Non-Instruction	3,454	981		1,252	1,461	480	49
<b>53 - Employee Benefits</b>	<b>144,659</b>	<b>101,004</b>	<b>11,542</b>	<b>32,043</b>	<b>58,877</b>	<b>(42,126)</b>	<b>(42)</b>
54100 - Supplies Instruction	1,000	6,000	2,932	2,000	3,152	(2,848)	(47)
54300 - Supplies - Non Instruction	24,700	31,256	10,444	7,500	8,779	(22,477)	(72)
54301 - Food & Food Serv - Non-Instr	66,620	52,131	5,803	7,000	16,920	(35,211)	(68)
<b>54 - Supplies and Materials</b>	<b>92,320</b>	<b>89,387</b>	<b>19,179</b>	<b>16,500</b>	<b>28,851</b>	<b>(60,536)</b>	<b>(68)</b>
55100 - Personal Services	26,500	30,700	15,204	14,200	14,200	(16,500)	(54)
55200 - Conference	45,000	45,000	1,605	16,000	17,000	(28,000)	(62)

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

**16 - Contract Ed Enterprise Fund**  
**1 - San Jose City College**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT- REV)</b>	<b>% INCREASE (DECREASE)</b>
55220 - Memberships	30,000	21,300		12,000	12,000	(9,300)	(44)
55510 - Telephone		100				(100)	(100)
55711 - Advertising	18,700	13,700		9,000	9,000	(4,700)	(34)
55715 - Printing/Reprographics Expense		1,200		5,000	5,000	3,800	317
55820 - Undistributed Funded Programs	287,216	118,014		460,131	492,767	374,753	318
<b>55 - Other Operating Expenses and Services</b>	<b>407,416</b>	<b>230,014</b>	<b>16,809</b>	<b>516,331</b>	<b>549,967</b>	<b>319,953</b>	<b>139</b>
57314 - Interfund Transfers Out (Indirect Cost)					5,000	5,000	
57321 - Interfund Transfers Out (from 17 to 10)					10,320	10,320	
57555 - Other Student Payments	2,975	2,975			2,975		
57600 - Other Payments to/for Students	17,000	48,000	32,367	5,000	27,000	(21,000)	(44)
<b>57 - Other Outgo</b>	<b>19,975</b>	<b>50,975</b>	<b>32,367</b>	<b>5,000</b>	<b>45,295</b>	<b>(5,680)</b>	<b>(11)</b>
<b>Expense</b>	<b>901,971</b>	<b>703,981</b>	<b>141,486</b>	<b>640,177</b>	<b>911,447</b>	<b>207,465</b>	<b>29</b>
<b>1 - San Jose City College</b>	<b>(251,216)</b>	<b>(251,216)</b>	<b>213,420</b>	<b>(433,853)</b>	<b>(817,495)</b>	<b>(566,279)</b>	<b>225</b>
<i>Beginning Fund Balance, July 1st</i>			604,076		817,495		
<i>Ending Fund Balance, June, 30th</i>			817,495		0		

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

**70 - Cafeteria Fund**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48890 - Other Local Income	400	400	9,353	7,500	7,500	7,100	1,775
48968 - Transfer in (F70 fr F10)	90,059	90,059	68,975	91,307	91,387	1,328	1
<b>48 - Revenue</b>	<b>90,459</b>	<b>90,459</b>	<b>78,328</b>	<b>98,807</b>	<b>98,887</b>	<b>8,428</b>	<b>9</b>
<b>Income</b>	<b>90,459</b>	<b>90,459</b>	<b>78,328</b>	<b>98,807</b>	<b>98,887</b>	<b>8,428</b>	<b>9</b>
<b><u>Expense</u></b>							
<b><u>52 - Classified Salaries</u></b>							
52110 - Reg, Other Than Instruction - Un	43,255	43,255	39,718	47,874	47,874	4,619	11
52310 - Hrly, Other Than Instruction			2,437				
52351 - Overtime			3,002				
<b>52 - Classified Salaries</b>	<b>43,255</b>	<b>43,255</b>	<b>45,157</b>	<b>47,874</b>	<b>47,874</b>	<b>4,619</b>	<b>11</b>
<b><u>53 - Employee Benefits</u></b>							
53220 - PERS Reg Classified	11,540	11,540	10,542	12,773	12,950	1,410	12
53320 - OASDI-Classified/Non-Instr Cert.	3,309	3,309	3,440	3,662	3,662	353	11
53420 - H & W - Non-Instruction	17,476	17,476	15,524	18,788	18,788	1,312	8
53520 - Unemployment Insurance - Non-Instruction	87	87	91	96	96	9	10
53620 - Workers Comp - Non-Instruction	555	555	574	614	517	(38)	(7)
<b>53 - Employee Benefits</b>	<b>32,967</b>	<b>32,967</b>	<b>30,170</b>	<b>35,933</b>	<b>36,013</b>	<b>3,046</b>	<b>9</b>
<b><u>54 - Supplies and Materials</u></b>							
54300 - Supplies - Non Instruction	2,500	2,500		2,500	2,500		
<b>54 - Supplies and Materials</b>	<b>2,500</b>	<b>2,500</b>		<b>2,500</b>	<b>2,500</b>		
<b><u>55 - Other Operating Expenses and Services</u></b>							
55100 - Personal Services	11,737	11,737	3,001	12,500	12,500	763	7
<b>55 - Other Operating Expenses and Services</b>	<b>11,737</b>	<b>11,737</b>	<b>3,001</b>	<b>12,500</b>	<b>12,500</b>	<b>763</b>	<b>7</b>
<b>Expense</b>	<b>90,459</b>	<b>90,459</b>	<b>78,328</b>	<b>98,807</b>	<b>98,887</b>	<b>8,428</b>	<b>9</b>
<b>70 - Cafeteria Fund</b>							
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June, 30th</i>			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 Adopted Budget**  
**General Revenue and Expenditure Activity**

**36 - Capital Projects Fund**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT- REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48860 - Interest	50,000	50,000	94,166	50,000	50,000		
48880 - Capital Outlay Fees	20,000	20,000	10,388	20,000	20,000		
48890 - Other Local Income	3,970,441	3,970,441	4,318,572	4,044,107	4,469,803	499,362	13
<b>48 - Revenue</b>	<b>4,040,441</b>	<b>4,040,441</b>	<b>4,423,125</b>	<b>4,114,107</b>	<b>4,539,803</b>	<b>499,362</b>	<b>12</b>
<b>Income</b>	<b>4,040,441</b>	<b>4,040,441</b>	<b>4,423,125</b>	<b>4,114,107</b>	<b>4,539,803</b>	<b>499,362</b>	<b>12</b>
<b><u>Expense</u></b>							
<b><u>51 - Academic Salaries</u></b>							
51220 - Other Contract Salaries - Mgmt			37,721	99,506	99,506	99,506	
<b>51 - Academic Salaries</b>			<b>37,721</b>	<b>99,506</b>	<b>99,506</b>	<b>99,506</b>	
<b><u>52 - Classified Salaries</u></b>							
52110 - Reg, Other Than Instruction - Un	112,029	112,029	50,782	107,442	107,442	(4,587)	(4)
52111 - Regular, Professional Growth			182				
52120 - Reg, Other Than Instruction - Mg	16,810	16,810				(16,810)	(100)
52351 - Overtime			461				
<b>52 - Classified Salaries</b>	<b>128,839</b>	<b>128,839</b>	<b>51,425</b>	<b>107,442</b>	<b>107,442</b>	<b>(21,397)</b>	<b>(17)</b>
<b><u>53 - Employee Benefits</u></b>							
53120 - STRS Non-Instructional			2,111	6,926	6,926	6,926	
53220 - PERS Reg Classified	34,374	34,374	20,403	45,539	46,170	11,796	34
53320 - OASDI-Classified/Non-Instr Cert.	9,699	9,699	6,080	10,859	10,859	1,160	12
53410 - H & W - Instruction			454				
53420 - H & W - Non-Instruction	48,529	48,529	21,592	54,040	54,040	5,511	11
53520 - Unemployment Insurance - Non-Instruction	258	258	177	413	413	155	60
53620 - Workers Comp - Non-Instruction	1,655	1,655	1,119	2,658	2,236	581	35
<b>53 - Employee Benefits</b>	<b>94,515</b>	<b>94,515</b>	<b>51,936</b>	<b>120,435</b>	<b>120,644</b>	<b>26,129</b>	<b>28</b>
<b><u>54 - Supplies and Materials</u></b>							
54300 - Supplies - Non Instruction	84,200	24,200				(24,200)	(100)
<b>54 - Supplies and Materials</b>	<b>84,200</b>	<b>24,200</b>				<b>(24,200)</b>	<b>(100)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>							
55100 - Personal Services	389,782	333,282	(140,867)	389,782	389,782	56,500	17
55130 - License Renewal Non-Instr	64,624	64,624	28,194	64,624	64,624		
55620 - Repairs	449,930	565,130	408,535	549,930	549,930	(15,200)	(3)
55625 - Repairs Pm Agreements	15,000	26,300	26,255			(26,300)	(100)

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

**36 - Capital Projects Fund**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT- REV)</b>	<b>% INCREASE (DECREASE)</b>
55703 - Special Assessment Fee	15,000	15,000	6,628	15,000	15,000		
55712 - Legal Expenses	250,000	250,000	350	250,000	250,000		
<b>55 - Other Operating Expenses and Services</b>	<b>1,184,336</b>	<b>1,254,336</b>	<b>329,094</b>	<b>1,269,336</b>	<b>1,269,336</b>	<b>15,000</b>	<b>1</b>
<b><u>56 - Capital Outlay</u></b>							
56100 - Sites			460,747				
56120 - Site Improvements	414,865	414,865		414,865	414,865		
56210 - Building Improvements	17,800	17,800		17,800	17,800		
56413 - Equipment - 3 yrs life	27,966	27,966		27,966	27,966		
56418 - Capitalizable Eqpt - 8 yr life	391,504	381,504	145,926	310,135	310,135	(71,369)	(19)
<b>56 - Capital Outlay</b>	<b>852,135</b>	<b>842,135</b>	<b>606,673</b>	<b>770,766</b>	<b>770,766</b>	<b>(71,369)</b>	<b>(8)</b>
<b><u>57 - Other Outgo</u></b>							
57900 - Appropriations For Contingencies	1,165,000	1,165,000		1,746,622	2,172,109	1,007,109	86
<b>57 - Other Outgo</b>	<b>1,165,000</b>	<b>1,165,000</b>		<b>1,746,622</b>	<b>2,172,109</b>	<b>1,007,109</b>	<b>86</b>
<b>Expense</b>	<b>3,509,025</b>	<b>3,509,025</b>	<b>1,076,849</b>	<b>4,114,107</b>	<b>4,539,803</b>	<b>1,030,778</b>	<b>29</b>
<b>36 - Capital Projects Fund</b>	<b>531,416</b>	<b>531,416</b>	<b>3,346,276</b>			<b>(531,416)</b>	<b>(100)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>16,863,592</i>		<i>20,209,868</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>20,209,868</i>		<i>20,209,868</i>		

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
<b>9 - District Services</b>							
488 & 489 Local Revenue & Other Financing Resources	1,000,000	1,000,000	4,015,538	1,500,000	1,250,000	250,000	25
<b>9 - District Services</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>4,015,538</b>	<b>1,500,000</b>	<b>1,250,000</b>	<b>250,000</b>	<b>25</b>
<b>Income</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>4,015,538</b>	<b>1,500,000</b>	<b>1,250,000</b>	<b>250,000</b>	<b>25</b>
<b>Expense</b>							
<b>1 - San Jose City College</b>							
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	75,665	1,634,899	1,672,713	(22,648)	(1)
31129 - New Maint & Operations Bldg	1,619,784	1,225,687	1,234,619	108,412	15,598	(1,210,089)	(99)
31130 - Theater Access & Entrance Impr	181,723	181,723	841	181,723	181,723		
31132 - New CTE Building	47,000,000	51,479,775	36,532,852	23,812,212	15,502,698	(35,977,077)	(70)
31150 - ADA Improvements	2,000,000	2,000,000	289,251	1,799,579	1,716,239	(283,761)	(14)
31161 - Child Dvlpmnt Center-Phase I	197,972		3	37,836			
31162 - Student Center Expansion	1,005,429	1,001,145	29,266	997,425	971,899	(29,246)	(3)
31165 - Jaguar Multicultural Center	13,850,552			10,000			
31166 - Track & Field Renovation	342,167	280,039	281,812	7,056		(280,039)	(100)
31167 - Central Plant Renovation	153,228	15,991	19,138	13,647		(15,991)	(100)
31170 - SJCC Elevator Modernization	3,924,133	3,725,671	1,927,257	2,715,746	1,798,414	(1,927,257)	(52)
31173 - Mens Locker Room Demolition	631,612	2,631,612	266,495	2,550,759	2,365,117	(266,495)	(10)
31174 - Demolition of Old Boiler Equipment	138,568	195,944	199,707	6,624		(195,944)	(100)
31175 - Stormwater Management-Phase2		1,900,000	8,180	1,893,503	1,891,959	(8,041)	(0)
31176 - General Education Building Fire Alarm Sys. Upgrades		2,575,163	38,424	2,482,685	2,536,739	(38,424)	(1)
31179 - Scoreboard Replacement			3,419				
31180 - Campus-wide Painting Phase 2		1,000,000		1,000,000	1,000,000		
31309 - SJCC Vehicles			7,594				
31310 - Door Hardware Upgrades			272				
31703 - Technology Upgrades		628,484	(10,382)	642,866	191,454	(437,030)	(70)
<b>1 - San Jose City College</b>	<b>71,145,551</b>	<b>70,536,597</b>	<b>40,904,414</b>	<b>39,894,971</b>	<b>29,844,553</b>	<b>(40,692,044)</b>	<b>(58)</b>
<b>2 - Evergreen Valley College</b>							
32132 - Student Services Center	18,385,116	17,709,228	16,573,506	2,822,768	2,319,915	(15,389,313)	(87)
32134 - Language Arts Building	4,164,603	4,164,603	4,263,027	221,804		(4,164,603)	(100)
32153 - Sequoia Upgrades/Nursing Add	18,167,160	18,371,983	16,161,521	6,871,257	2,382,969	(15,989,014)	(87)
32155 - Cedro Renovation&W.Campus ADA			31				
32156 - General Education Building	15,000,000	15,325,897	15,403,905	1,110,280	428,726	(14,897,171)	(97)
32159 - Campus Way Finding/Ground Ligh	32,701	413,065	348,105	384,159	70,694	(342,371)	(83)
32161 - North Fire Lane/ADA	54,329		189				
32165 - Math,Sci,Social Sci Canopy	164,125						
32166 - Entry Road and Parking Lot	548,784	548,784	546,462	559,657	31,951	(516,833)	(94)

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
32168 - Campus-wide Signage MasterPlan	620,466	646,751	331,124	558,516	420,627	(226,124)	(35)
32169 - EVC-Central Plant Renovation	50,000	36,716	41,869	400	400	(36,316)	(99)
32307 - Small Capital Repairs	193,501	115,859	68,238	49,024	47,620	(68,238)	(59)
<b>2 - Evergreen Valley College</b>	<b>57,380,786</b>	<b>57,332,885</b>	<b>53,737,977</b>	<b>12,577,865</b>	<b>5,702,902</b>	<b>(51,629,982)</b>	<b>(90)</b>
<b>9 - District Services</b>							
39301 - New District Services Building	695,407	695,407	629,340	340,934	87,560	(607,846)	(87)
39303 - District Services Furn & Equip			6,799				
39307 - Vehicle Replacement			2,924				
39629 - District Warehouse&Operations Facilities	2,078,835	2,095,409	1,021,548	1,463,975	1,232,202	(863,207)	(41)
39632 - District Utility Capacity Upgrades		229,441	3,875	219,385		(229,441)	(100)
39706 - Technology/Security		13,718	37,683			(13,718)	(100)
39709 - DS Network Storage/Servers			7,121				
39712 - DW Security-Key Sys Upgrade	141,557	124,983	72,022	125,506	54,108	(70,875)	(57)
39713 - DW Building Managment Sys	3,875						
39715 - DW Physical Security	10,212,409	10,212,409	1,650,343	8,878,007	7,389,836	(2,822,574)	(28)
39905 - Management and related costs	2,333,151	4,285,204	(24,499)	3,500,000	4,223,033	(62,171)	(1)
39999 - Election/Legal/EIR/DO Labor and Related	3,647,745	6,017,371	(610,876)	5,184,159	5,570,559	(446,812)	(7)
<b>9 - District Services</b>	<b>19,112,978</b>	<b>23,673,942</b>	<b>2,796,279</b>	<b>19,711,966</b>	<b>18,557,298</b>	<b>(5,116,644)</b>	<b>(22)</b>
<b>Expense</b>	<b>147,639,316</b>	<b>151,543,423</b>	<b>97,438,670</b>	<b>72,184,803</b>	<b>54,104,753</b>	<b>(97,438,670)</b>	<b>(64)</b>
<b>40 - GO Bond Fund Meas X Series C</b>	<b>(146,639,316)</b>	<b>(150,543,423)</b>	<b>(93,423,132)</b>	<b>(70,684,803)</b>	<b>(52,854,753)</b>	<b>97,688,670</b>	<b>(65)</b>
<i>Beginning Fund Balance, July 1st</i>			149,326,861		55,903,729		
<i>Ending Fund Balance, June, 30th</i>			55,903,729		3,048,976		

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
<b>9 - District Services</b>							
488 & 489 Local Revenue & Other Financing Resources	300,000	300,000	1,336,949	600,000	800,000	500,000	167
<b>9 - District Services</b>	<b>300,000</b>	<b>300,000</b>	<b>1,336,949</b>	<b>600,000</b>	<b>800,000</b>	<b>500,000</b>	<b>167</b>
<b>Income</b>	<b>300,000</b>	<b>300,000</b>	<b>1,336,949</b>	<b>600,000</b>	<b>800,000</b>	<b>500,000</b>	<b>167</b>
<b>Expense</b>							
<b>1 - San Jose City College</b>							
31199 - Campus Contingency	8,234,492	8,234,492		8,234,492	8,234,492		
<b>1 - San Jose City College</b>	<b>8,234,492</b>	<b>8,234,492</b>		<b>8,234,492</b>	<b>8,234,492</b>		
<b>2 - Evergreen Valley College</b>							
32122 - EVC Vehicles		123,341	123,341			(123,341)	(100)
32132 - Student Services Center		2,824,849		2,374,849	2,824,849		
32153 - Sequoia Upgrades/Nursing Add		2,303,499		2,003,499	2,130,992	(172,507)	(7)
32156 - General Education Building		1,025,000		1,025,000	1,428,703	403,703	39
32168 - Campus-wide Signage MasterPlan		151,751	37,526	151,751	53,192	(98,559)	(65)
32299 - Campus Contingency	8,234,492	1,806,052		2,679,393	1,806,052		
<b>2 - Evergreen Valley College</b>	<b>8,234,492</b>	<b>8,234,492</b>	<b>160,867</b>	<b>8,234,492</b>	<b>8,243,788</b>	<b>9,297</b>	<b>0</b>
<b>9 - District Services</b>							
39399 - District/Districtwide Contingency	4,841,017	4,365,680		4,365,680	4,365,680		
39631 - EVC Student Housing Complex	15,000,000	15,000,000		15,000,000	15,000,000		
39632 - District Utility Capacity Upgrades		475,337	203,785	366,840	675,527	200,191	42
39699 - Program Contingency	1,550,000	1,550,000		1,550,000	1,550,000		
39905 - Management and related costs		480,771				(480,771)	(100)
39999 - Election/Legal/EIR/DO Labor and Related		480,771	(9,452)	644,945	396,854	(83,917)	(17)
<b>9 - District Services</b>	<b>21,391,017</b>	<b>22,352,558</b>	<b>194,334</b>	<b>21,927,465</b>	<b>21,988,061</b>	<b>(364,497)</b>	<b>(2)</b>
<b>Expense</b>	<b>37,860,000</b>	<b>38,821,541</b>	<b>355,200</b>	<b>38,396,448</b>	<b>38,466,341</b>	<b>(355,200)</b>	<b>(1)</b>
<b>41 - GO Bond Fund Meas X Series C-1</b>	<b>(37,560,000)</b>	<b>(38,521,541)</b>	<b>981,749</b>	<b>(37,796,448)</b>	<b>(37,666,341)</b>	<b>855,200</b>	<b>(2)</b>
<i>Beginning Fund Balance, July 1st</i>			38,208,162		39,189,911		
<i>Ending Fund Balance, June, 30th</i>			39,189,911		1,523,570		

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

46 - GO Bond Fund Meas X Series A-1

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
<b>9 - District Services</b>							
488 & 489 Local Revenue & Other Financing Resources	500,000	500,000	1,137,350	500,000	500,000		
<b>9 - District Services</b>	<b>500,000</b>	<b>500,000</b>	<b>1,137,350</b>	<b>500,000</b>	<b>500,000</b>		
<b>Income</b>	<b>500,000</b>	<b>500,000</b>	<b>1,137,350</b>	<b>500,000</b>	<b>500,000</b>		
<b>Expense</b>							
<b>1 - San Jose City College</b>							
31132 - New CTE Building	14,984,986	14,984,986		15,804,278	14,973,117	(11,869)	(0)
31309 - SJCC Vehicles	59,873	59,873	55,716	4,158	4,158	(55,716)	(93)
<b>1 - San Jose City College</b>	<b>15,044,860</b>	<b>15,044,860</b>	<b>55,716</b>	<b>15,808,436</b>	<b>14,977,275</b>	<b>(67,585)</b>	<b>(0)</b>
<b>2 - Evergreen Valley College</b>							
32132 - Student Services Center	10,937,082	10,937,082	8,800,824	6,440,326	1,152,065	(9,785,017)	(89)
32156 - General Education Building	10,000,000	10,000,000	9,747,569	1,820,529	252,431	(9,747,569)	(97)
<b>2 - Evergreen Valley College</b>	<b>20,937,082</b>	<b>20,937,082</b>	<b>18,548,393</b>	<b>8,260,855</b>	<b>1,404,496</b>	<b>(19,532,586)</b>	<b>(93)</b>
<b>9 - District Services</b>							
39625 - SJCC Land Acquisition			7,304				
39630 - East San Jose Expansion			23				
39706 - Technology/Security	469,419	469,419	92,398	416,793	1,361,213	891,795	190
39714 - Data Center Acquisition & Impl			4,541				
39905 - Management and related costs		573,778				(573,778)	(100)
39999 - Election/Legal/EIR/DO Labor and Related		573,778			1,147,556	573,778	100
<b>9 - District Services</b>	<b>469,419</b>	<b>1,616,975</b>	<b>104,267</b>	<b>416,793</b>	<b>2,508,770</b>	<b>891,795</b>	<b>55</b>
<b>Expense</b>	<b>36,451,360</b>	<b>37,598,916</b>	<b>18,708,376</b>	<b>24,486,083</b>	<b>18,890,540</b>	<b>(18,708,376)</b>	<b>(50)</b>
<b>46 - GO Bond Fund Meas X Series A-1</b>	<b>(35,951,360)</b>	<b>(37,098,916)</b>	<b>(17,571,026)</b>	<b>(23,986,083)</b>	<b>(18,390,540)</b>	<b>18,708,376</b>	<b>(50)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>37,002,415</i>		<i>19,431,389</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>19,431,389</i>		<i>1,040,849</i>		

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Income</b>							
<b>9 - District Services</b>							
00000 - User unspecified	1,500,000	1,500,000	6,679,971	2,500,000	3,000,000	1,500,000	100
<b>9 - District Services</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>6,679,971</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>1,500,000</b>	<b>100</b>
<b>Income</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>6,679,971</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>1,500,000</b>	<b>100</b>
<b>Expense</b>							
<b>1 - San Jose City College</b>							
31122 - Group II Equipment - \$200,000/yr for 10 years	346,322	2,533,587		2,469,610	2,533,587		
31129 - New Maint & Operations Bldg		489,732		765,695	465,435	(24,296)	(5)
31130 - Theater Access & Entrance Impr	2,746,624	2,751,960		2,751,960	2,751,960		
31132 - New CTE Building	69,483,213	70,058,095	5,455,073	70,050,003	64,603,022	(5,455,073)	(8)
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	2,665,531		
31161 - Child Dvlpmnt Center-Phase I	14,684,809			965,086			
31162 - Student Center Expansion	2,100,000	2,096,902		2,094,927	2,096,902		
31165 - Jaguar Multicultural Center	2,589,368			2,189,919			
31166 - Track & Field Renovation	200,000			7,792			
31167 - Central Plant Renovation	500,000			391,245			
31170 - SJCC Elevator Modernization	139,542	210,271		188,292	251,872	41,600	20
31171 - Central Plant Boiler Replaceme	649,244			33,551			
31173 - Mens Locker Room Demolition	2,328,772	2,328,772		2,323,552	2,332,767	3,995	0
31176 - General Education Building Fire Alarm Sys. Upgrades		424,837			425,257	420	0
31177 - Campus Perimeter Security Fencing&Gates		4,000,000	23,026	2,244,431	3,977,197	(22,803)	(1)
31178 - Campus Wayfinding&Signage Updates&Improvements		2,308,854	44,714	2,290,220	2,264,556	(44,298)	(2)
31179 - Scoreboard Replacement		1,500,000	149,433	487,937	1,346,870	(153,130)	(10)
31199 - Campus Contingency	11,353,177	2,472,735		1,759,978	2,472,735		
31304 - Small Capital Repairs	1,884,284	1,884,284		1,884,284	1,884,284		
31309 - SJCC Vehicles	14,139	764,139	123,275	757,759	633,713	(130,426)	(17)
31310 - Door Hardware Upgrades	331,614						
31324 - Restroom Fixtures & Plumbing Updates	10,551		54				
31702 - IT Infrastructure Improvements	1,533,529	1,533,529	29,935	1,533,529	1,473,658	(59,870)	(4)
31703 - Technology Upgrades	681,118	4,864,486	11,109	4,912,559	5,365,258	500,772	10
<b>1 - San Jose City College</b>	<b>114,461,581</b>	<b>102,887,713</b>	<b>5,836,618</b>	<b>102,761,415</b>	<b>97,544,604</b>	<b>(5,343,110)</b>	<b>(5)</b>
<b>2 - Evergreen Valley College</b>							
32132 - Student Services Center	13,436,243	9,046,034	6,836,533	2,872,020	2,603,103	(6,442,932)	(71)
32134 - Language Arts Building	205,242	785,604	661,717	398,245	287,385	(498,219)	(63)
32138 - Gymnasium & Kinesiology	3,935						
32153 - Sequoia Upgrades/Nursing Add	3,132,609	4,513,363	318,317	4,513,297	4,462,970	(50,393)	(1)

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
32155 - Cedro Renovation&W.Campus ADA	2,328	1,800	1,800			(1,800)	(100)
32156 - General Education Building	1,892,228	1,943,280	372,577	1,868,059	1,141,977	(801,303)	(41)
32157 - Student Activities Center	477,412	341,195		341,195	341,195		
32166 - Entry Road and Parking Lot	150,000	184,890	109,297	178,212	75,593	(109,297)	(59)
32168 - Campus-wide Signage MasterPlan		574,023	415,001	566,684	119,022	(455,001)	(79)
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	19,130	1,404	8
32602 - Group II Equipment - \$200,000/year for 10 years	142,140	25,099		25,099	25,099		
32702 - IT Infrastrucutre Improvements	2,750,029	2,750,029	29,935	2,750,029	2,750,029		
32703 - Technology Upgrades	40,056	40,056		40,056	40,056		
<b>2 - Evergreen Valley College</b>	<b>23,308,722</b>	<b>20,227,861</b>	<b>8,745,177</b>	<b>13,570,621</b>	<b>11,865,559</b>	<b>(8,362,302)</b>	<b>(41)</b>
<b>9 - District Services</b>							
39301 - New District Services Building	371,108	574,492	427,177	574,492	147,315	(427,177)	(74)
39303 - District Services Furn & Equip	13,732	72,224	59,970	54,756	9,403	(62,821)	(87)
39307 - Vehicle Replacement	807,363	746,366	123,341	746,277	622,936	(123,430)	(17)
39313 - ADA Transition Plan Assessment	259,783	79,783	29,632	232,980	50,867	(28,916)	(36)
39314 - DO Elevator Upgrade	184,834						
39625 - SJCC Land Acquisition	6,101,176	6,101,176	427,182	5,712,983	5,673,994	(427,182)	(7)
39629 - District Warehouse&Operations Facilities	19,932,099	15,885,667		9,998,820	15,741,480	(144,188)	(1)
39630 - East San Jose Expansion	4,998,650	4,998,650		4,998,650	4,998,650		
39632 - District Utility Capacity Upgrades		19,008,926	389,275	13,825,152	18,447,145	(561,782)	(3)
39706 - Technology/Security	12,866,747	15,405,368	1,252,590	21,692,054	13,167,516	(2,237,852)	(15)
39707 - DS Printing & Digital Imaging	183,557	183,557		183,557	183,557		
39708 - DS Computer Replacement	6,271	6,271		6,271	6,271		
39709 - DS Network Storage/Servers	741,047	741,047	350,932	402,834	389,001	(352,046)	(48)
39710 - DS Network Monitoring Appl's	50,000	50,000		50,000	50,000		
39711 - Security Assess&Dsgn Consult	24,533						
39712 - DW Security-Key Sys Upgrade				105,968			
39714 - Data Center Acquisition & Impl	400,630	400,630	224,800	219,030	175,830	(224,800)	(56)
39715 - DW Physical Security					1,201,023	1,201,023	
39905 - Management and related costs	3,773,815	5,121,731	2,335	6,218,142	5,119,396	(2,335)	(0)
39999 - Election/Legal/EIR/DO Labor and Related	2,286,567	4,218,468	34,669	4,359,689	3,411,686	(806,781)	(19)
<b>9 - District Services</b>	<b>53,001,913</b>	<b>73,594,357</b>	<b>3,321,903</b>	<b>69,381,656</b>	<b>69,396,070</b>	<b>(4,198,286)</b>	<b>(6)</b>
<b>Expense</b>	<b>190,772,217</b>	<b>196,709,932</b>	<b>17,903,698</b>	<b>185,713,692</b>	<b>178,806,233</b>	<b>(17,903,698)</b>	<b>(9)</b>
<b>49 - GO Bond Fund Meas X Series B-1</b>	<b>(189,272,217)</b>	<b>(195,209,932)</b>	<b>(11,223,728)</b>	<b>(183,213,692)</b>	<b>(175,806,233)</b>	<b>19,403,698</b>	<b>(10)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>193,593,398</i>		<i>182,369,670</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>182,369,670</i>		<i>6,563,437</i>		



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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>9 - District Services</u></b>							
488 & 489 Local Revenue & Other Financing Resources	500	500	293,322	50,000	1,000	500	100
<b>9 - District Services</b>	<b>500</b>	<b>500</b>	<b>293,322</b>	<b>50,000</b>	<b>1,000</b>	<b>500</b>	<b>100</b>
<b>Income</b>	<b>500</b>	<b>500</b>	<b>293,322</b>	<b>50,000</b>	<b>1,000</b>	<b>500</b>	<b>100</b>
<b><u>Expense</u></b>							
<b><u>1 - San Jose City College</u></b>							
31313 - Small Cap Repairs - Fac Upgrds	5,468,543	5,468,543		5,468,543	5,468,543		
31705 - IT and Tech Equipment	5,468,543	5,468,543		5,468,543	5,468,543		
<b>1 - San Jose City College</b>	<b>10,937,086</b>	<b>10,937,086</b>		<b>10,937,086</b>	<b>10,937,086</b>		
<b><u>2 - Evergreen Valley College</u></b>							
32299 - Campus Contingency	325,000	4,730,000		4,730,000	4,730,000		
32318 - Small Cap Repairs - Fac Upgrd	3,937,082	3,937,082		3,937,082	3,937,082		
32705 - IT and Tech Equipment	6,675,000	2,270,000		2,270,000	2,270,000		
<b>2 - Evergreen Valley College</b>	<b>10,937,082</b>	<b>10,937,082</b>		<b>10,937,082</b>	<b>10,937,082</b>		
<b><u>9 - District Services</u></b>							
39999 - Election/Legal/EIR/DO Labor and Related			11,306				
<b>9 - District Services</b>			<b>11,306</b>				
<b>Expense</b>	<b>21,874,168</b>	<b>21,874,168</b>	<b>11,306</b>	<b>21,874,168</b>	<b>21,874,168</b>		
<b>42 - General Obligation Bond Fund Measure G 2010 - Ser B</b>	<b>(21,873,668)</b>	<b>(21,873,668)</b>	<b>282,016</b>	<b>(21,824,168)</b>	<b>(21,873,168)</b>	<b>500</b>	<b>(0)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>22,581,800</i>		<i>22,863,816</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>22,863,816</i>		<i>990,648</i>		

### **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 Adopted Budget**  
**General Revenue and Expenditure Activity**

**61 - Self-Insurance Fund**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48830 - Premiums Other Funds	1,500,000	1,500,000	1,249,148	1,500,000	1,500,000		
48970 - Interfund Trans In (85 fr 81)				1,200,000	1,200,000	1,200,000	
48989 - Interfund Transfers In (to 61 from 10)		1,200,000	906,670			(1,200,000)	(100)
<b>48 - Revenue</b>	<b>1,500,000</b>	<b>2,700,000</b>	<b>2,155,818</b>	<b>2,700,000</b>	<b>2,700,000</b>		
<b>Income</b>	<b>1,500,000</b>	<b>2,700,000</b>	<b>2,155,818</b>	<b>2,700,000</b>	<b>2,700,000</b>		
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
55400 - Insurances		1,200,000	906,670	1,200,000	1,200,000		
55410 - Self Insurance (Dental)	1,370,000	1,370,000	1,144,626	1,370,000	1,370,000		
55420 - Self Insurance (Vision)	130,000	130,000	104,522	130,000	130,000		
<b>55 - Other Operating Expenses and Services</b>	<b>1,500,000</b>	<b>2,700,000</b>	<b>2,155,818</b>	<b>2,700,000</b>	<b>2,700,000</b>		
<b>Expense</b>	<b>1,500,000</b>	<b>2,700,000</b>	<b>2,155,818</b>	<b>2,700,000</b>	<b>2,700,000</b>		
<b>61 - Self-Insurance Fund</b>							
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June, 30th</i>			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 Adopted Budget**  
**General Revenue and Expenditure Activity**

71 - ASG

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>2 - Evergreen Valley College</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48890 - Other Local Income	76,200	76,200	165,935	100,000	64,100	(12,100)	(16)
<b>48 - Revenue</b>	<b>76,200</b>	<b>76,200</b>	<b>165,935</b>	<b>100,000</b>	<b>64,100</b>	<b>(12,100)</b>	<b>(16)</b>
<b>Income</b>	<b>76,200</b>	<b>76,200</b>	<b>165,935</b>	<b>100,000</b>	<b>64,100</b>	<b>(12,100)</b>	<b>(16)</b>
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
55830 - Other Operating Expense	152,600	152,600	101,143	130,000	76,100	(76,500)	(50)
<b>55 - Other Operating Expenses and Services</b>	<b>152,600</b>	<b>152,600</b>	<b>101,143</b>	<b>130,000</b>	<b>76,100</b>	<b>(76,500)</b>	<b>(50)</b>
<b><u>57 - Other Outgo</u></b>							
57532 - Direct Loan			(620)				
<b>57 - Other Outgo</b>			<b>(620)</b>				
<b>Expense</b>	<b>152,600</b>	<b>152,600</b>	<b>100,523</b>	<b>130,000</b>	<b>76,100</b>	<b>(76,500)</b>	<b>(50)</b>
<b>2 - Evergreen Valley College</b>	<b>(76,400)</b>	<b>(76,400)</b>	<b>65,412</b>	<b>(30,000)</b>	<b>(12,000)</b>	<b>64,400</b>	<b>(84)</b>
<b>71 - ASG</b>	<b>(76,400)</b>	<b>(76,400)</b>	<b>65,412</b>	<b>(30,000)</b>	<b>(12,000)</b>	<b>64,400</b>	<b>(84)</b>
<i>Beginning Fund Balance, July 1st</i>			179,487		244,899		
<i>Ending Fund Balance, June, 30th</i>			244,899		232,899		

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

71 - ASG

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>1 - San Jose City College</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48890 - Other Local Income	75,155	75,155	101,760	58,400	120,000	44,845	60
<b>48 - Revenue</b>	<b>75,155</b>	<b>75,155</b>	<b>101,760</b>	<b>58,400</b>	<b>120,000</b>	<b>44,845</b>	<b>60</b>
<b>Income</b>	<b>75,155</b>	<b>75,155</b>	<b>101,760</b>	<b>58,400</b>	<b>120,000</b>	<b>44,845</b>	<b>60</b>
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
55830 - Other Operating Expense	229,620	229,620	123,053	81,165	120,000	(109,620)	(48)
<b>55 - Other Operating Expenses and Services</b>	<b>229,620</b>	<b>229,620</b>	<b>123,053</b>	<b>81,165</b>	<b>120,000</b>	<b>(109,620)</b>	<b>(48)</b>
<b><u>57 - Other Outgo</u></b>							
57600 - Other Payments to/for Students			(316)				
<b>57 - Other Outgo</b>			<b>(316)</b>				
<b>Expense</b>	<b>229,620</b>	<b>229,620</b>	<b>122,737</b>	<b>81,165</b>	<b>120,000</b>	<b>(109,620)</b>	<b>(48)</b>
<b>1 - San Jose City College</b>	<b>(154,465)</b>	<b>(154,465)</b>	<b>(20,978)</b>	<b>(22,765)</b>		<b>154,465</b>	<b>(100)</b>
<b>71 - ASG</b>	<b>(154,465)</b>	<b>(154,465)</b>	<b>(20,978)</b>	<b>(22,765)</b>		<b>154,465</b>	<b>(100)</b>
<i>Beginning Fund Balance, July 1st</i>			295,165		275,087		
<i>Ending Fund Balance, June, 30th</i>			275,087		275,087		

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

**72 - Student Representation Fund**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>1 - San Jose City College</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48890 - Other Local Income	35,000	35,000	37,360	38,000	38,000	3,000	9
<b>48 - Revenue</b>	<b>35,000</b>	<b>35,000</b>	<b>37,360</b>	<b>38,000</b>	<b>38,000</b>	<b>3,000</b>	<b>9</b>
<b>Income</b>	<b>35,000</b>	<b>35,000</b>	<b>37,360</b>	<b>38,000</b>	<b>38,000</b>	<b>3,000</b>	<b>9</b>
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
55830 - Other Operating Expense	35,000	35,000	37,360	38,000	38,000	3,000	9
<b>55 - Other Operating Expenses and Services</b>	<b>35,000</b>	<b>35,000</b>	<b>37,360</b>	<b>38,000</b>	<b>38,000</b>	<b>3,000</b>	<b>9</b>
<b>Expense</b>	<b>35,000</b>	<b>35,000</b>	<b>37,360</b>	<b>38,000</b>	<b>38,000</b>	<b>3,000</b>	<b>9</b>
<b>1 - San Jose City College</b>							
<b><u>2 - Evergreen Valley College</u></b>							
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48890 - Other Local Income	37,000	37,000	40,214	41,000	41,000	4,000	11
<b>48 - Revenue</b>	<b>37,000</b>	<b>37,000</b>	<b>40,214</b>	<b>41,000</b>	<b>41,000</b>	<b>4,000</b>	<b>11</b>
<b>Income</b>	<b>37,000</b>	<b>37,000</b>	<b>40,214</b>	<b>41,000</b>	<b>41,000</b>	<b>4,000</b>	<b>11</b>
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
55830 - Other Operating Expense	37,000	37,000	40,214	41,000	41,000	4,000	11
<b>55 - Other Operating Expenses and Services</b>	<b>37,000</b>	<b>37,000</b>	<b>40,214</b>	<b>41,000</b>	<b>41,000</b>	<b>4,000</b>	<b>11</b>
<b>Expense</b>	<b>37,000</b>	<b>37,000</b>	<b>40,214</b>	<b>41,000</b>	<b>41,000</b>	<b>4,000</b>	<b>11</b>
<b>2 - Evergreen Valley College</b>							
<b>72 - Student Representation Fund</b>							
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June, 30th</i>			0		0		

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

**48 - Student Financial Assistance Fund**

Consolidated

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>481 - Federal Revenue</u></b>							
10501 - Pell	21,447,660	21,447,660	18,429,680	22,655,000	21,082,573	(365,087)	(2)
10502 - SEOG	735,514	745,207	636,916	783,685	811,164	65,957	9
10503 - Direct Loan	1,334,000	1,334,000	670,862	1,334,000	1,336,379	2,379	0
<b>481 - Federal Revenue</b>	<b>23,517,174</b>	<b>23,526,867</b>	<b>19,737,458</b>	<b>24,772,685</b>	<b>23,230,115</b>	<b>(296,752)</b>	<b>(1)</b>
<b><u>486 - State Revenue</u></b>							
22001 - Cal Grant	1,740,248	2,202,308	2,734,418	2,083,112	2,083,112	(119,196)	(5)
22011 - Emergency Financial Aid	1,724,045	5,397			3,648	(1,750)	(32)
22012 - Emergency F.A. Supplement	26,291	134,008	17,500		107,717	(26,291)	(20)
22013 - Chafee Grant	171,750	251,750	210,000	256,750	256,750	5,000	2
<b>486 - State Revenue</b>	<b>3,662,334</b>	<b>2,593,463</b>	<b>2,961,918</b>	<b>2,339,862</b>	<b>2,451,227</b>	<b>(142,237)</b>	<b>(5)</b>
<b><u>489 - Other Financing Sources</u></b>							
10502 - SEOG	175,129	87,564	66,806	87,564	87,564		
<b>489 - Other Financing Sources</b>	<b>175,129</b>	<b>87,564</b>	<b>66,806</b>	<b>87,564</b>	<b>87,564</b>		
<b>Income</b>	<b>27,354,636</b>	<b>26,207,894</b>	<b>22,766,182</b>	<b>27,200,111</b>	<b>25,768,906</b>	<b>(438,988)</b>	<b>(2)</b>
<b><u>Expense</u></b>							
<b><u>521 - Noninstructional Sal., Reg Full-time Sch</u></b>							
10501 - Pell	26,620	26,620	23,135	26,620	27,470	850	3
10502 - SEOG	17,513	22,490		8,756	8,756	(13,734)	(61)
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>44,133</b>	<b>49,110</b>	<b>23,135</b>	<b>35,376</b>	<b>36,226</b>	<b>(12,884)</b>	<b>(26)</b>
<b><u>573 - Interfund Transfers Out</u></b>							
10502 - SEOG		18,890	13,734	18,000	19,374	484	3
<b>573 - Interfund Transfers Out</b>		<b>18,890</b>	<b>13,734</b>	<b>18,000</b>	<b>19,374</b>	<b>484</b>	<b>3</b>
<b><u>575 - Student Financial Aid</u></b>							
10501 - Pell	21,421,040	21,421,040	18,406,545	22,628,380	21,055,103	(365,937)	(2)
10502 - SEOG	893,130	791,390	689,988	844,493	870,598	79,207	10
10503 - Direct Loan	1,334,000	1,334,000	670,862	1,334,000	1,336,379	2,379	0
22001 - Cal Grant	1,740,248	2,202,308	2,734,418	2,083,112	2,083,112	(119,196)	(5)
22011 - Emergency Financial Aid	1,724,045	5,397			3,648	(1,750)	(32)
22012 - Emergency F.A. Supplement	26,291	134,008	17,500		107,717	(26,291)	(20)
22013 - Chafee Grant	171,750	251,750	210,000	256,750	256,750	5,000	2
<b>575 - Student Financial Aid</b>	<b>27,310,503</b>	<b>26,139,893</b>	<b>22,729,313</b>	<b>27,146,735</b>	<b>25,713,306</b>	<b>(426,588)</b>	<b>(2)</b>
<b>Expense</b>	<b>27,354,636</b>	<b>26,207,894</b>	<b>22,766,182</b>	<b>27,200,111</b>	<b>25,768,906</b>	<b>(438,988)</b>	<b>(2)</b>

Beginning Fund Balance, July 1st

Ending Fund Balance, June, 30th

0

0

0

0

**91**



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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>481 - Federal Revenue</u></b>							
10501 - Pell	12,544,000	12,544,000	9,891,957	12,544,000	12,544,000		
10502 - SEOG	350,257	350,257	350,257	423,685	423,685	73,428	21
10503 - Direct Loan	834,000	834,000	250,414	834,000	834,000		
<b>481 - Federal Revenue</b>	<b>13,728,257</b>	<b>13,728,257</b>	<b>10,492,628</b>	<b>13,801,685</b>	<b>13,801,685</b>	<b>73,428</b>	<b>1</b>
<b><u>486 - State Revenue</u></b>							
22001 - Cal Grant	942,477	942,477	1,454,859	942,477	942,477		
22011 - Emergency Financial Aid	862,897	1,750				(1,750)	(100)
22012 - Emergency F.A. Supplement	26,291	26,291	17,500			(26,291)	(100)
22013 - Chafee Grant	71,750	71,750	27,500	71,750	71,750		
<b>486 - State Revenue</b>	<b>1,903,415</b>	<b>1,042,268</b>	<b>1,499,859</b>	<b>1,014,227</b>	<b>1,014,227</b>	<b>(28,041)</b>	<b>(3)</b>
<b><u>489 - Other Financing Sources</u></b>							
10502 - SEOG	87,564	87,564	66,806	87,564	87,564		
<b>489 - Other Financing Sources</b>	<b>87,564</b>	<b>87,564</b>	<b>66,806</b>	<b>87,564</b>	<b>87,564</b>		
<b>Income</b>	<b>15,719,236</b>	<b>14,858,089</b>	<b>12,059,293</b>	<b>14,903,476</b>	<b>14,903,476</b>	<b>45,388</b>	<b>0</b>
<b><u>Expense</u></b>							
<b><u>521 - Noninstructional Sal., Reg Full-time Sch</u></b>							
10501 - Pell	15,620	15,620	12,135	15,620	15,620		
10502 - SEOG	8,756	8,756		8,756	8,756		
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>24,376</b>	<b>24,376</b>	<b>12,135</b>	<b>24,376</b>	<b>24,376</b>		
<b><u>575 - Student Financial Aid</u></b>							
10501 - Pell	12,528,380	12,528,380	9,879,822	12,528,380	12,528,380		
10502 - SEOG	429,065	429,065	417,063	502,493	502,493	73,428	17
10503 - Direct Loan	834,000	834,000	250,414	834,000	834,000		
22001 - Cal Grant	942,477	942,477	1,454,859	942,477	942,477		
22011 - Emergency Financial Aid	862,897	1,750				(1,750)	(100)
22012 - Emergency F.A. Supplement	26,291	26,291	17,500			(26,291)	(100)
22013 - Chafee Grant	71,750	71,750	27,500	71,750	71,750		
<b>575 - Student Financial Aid</b>	<b>15,694,860</b>	<b>14,833,712</b>	<b>12,047,158</b>	<b>14,879,100</b>	<b>14,879,100</b>	<b>45,388</b>	<b>0</b>
<b>Expense</b>	<b>15,719,236</b>	<b>14,858,089</b>	<b>12,059,293</b>	<b>14,903,476</b>	<b>14,903,476</b>	<b>45,388</b>	<b>0</b>
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June, 30th</i>			0		0		

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>481 - Federal Revenue</u></b>							
10501 - Pell	8,903,660	8,903,660	8,537,723	10,111,000	8,538,573	(365,087)	(4)
10502 - SEOG	385,257	394,950	286,659	360,000	387,479	(7,471)	(2)
10503 - Direct Loan	500,000	500,000	420,448	500,000	502,379	2,379	0
<b>481 - Federal Revenue</b>	<b>9,788,917</b>	<b>9,798,610</b>	<b>9,244,830</b>	<b>10,971,000</b>	<b>9,428,430</b>	<b>(370,180)</b>	<b>(4)</b>
<b><u>486 - State Revenue</u></b>							
22001 - Cal Grant	797,771	1,259,831	1,279,559	1,140,635	1,140,635	(119,196)	(9)
22011 - Emergency Financial Aid	861,148	3,648			3,648		
22012 - Emergency F.A. Supplement		107,717			107,717		
22013 - Chafee Grant	100,000	180,000	182,500	185,000	185,000	5,000	3
<b>486 - State Revenue</b>	<b>1,758,919</b>	<b>1,551,196</b>	<b>1,462,059</b>	<b>1,325,635</b>	<b>1,437,000</b>	<b>(114,196)</b>	<b>(7)</b>
<b><u>489 - Other Financing Sources</u></b>							
10502 - SEOG	87,564						
<b>489 - Other Financing Sources</b>	<b>87,564</b>						
<b>Income</b>	<b>11,635,400</b>	<b>11,349,806</b>	<b>10,706,889</b>	<b>12,296,635</b>	<b>10,865,430</b>	<b>(484,376)</b>	<b>(4)</b>
<b><u>Expense</u></b>							
<b><u>521 - Noninstructional Sal., Reg Full-time Sch</u></b>							
10501 - Pell	11,000	11,000	11,000	11,000	11,850	850	8
10502 - SEOG	8,756	13,734				(13,734)	(100)
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>19,756</b>	<b>24,734</b>	<b>11,000</b>	<b>11,000</b>	<b>11,850</b>	<b>(12,884)</b>	<b>(52)</b>
<b><u>573 - Interfund Transfers Out</u></b>							
10502 - SEOG		18,890	13,734	18,000	19,374	484	3
<b>573 - Interfund Transfers Out</b>		<b>18,890</b>	<b>13,734</b>	<b>18,000</b>	<b>19,374</b>	<b>484</b>	<b>3</b>
<b><u>575 - Student Financial Aid</u></b>							
10501 - Pell	8,892,660	8,892,660	8,526,723	10,100,000	8,526,723	(365,937)	(4)
10502 - SEOG	464,065	362,326	272,925	342,000	368,105	5,779	2
10503 - Direct Loan	500,000	500,000	420,448	500,000	502,379	2,379	0
22001 - Cal Grant	797,771	1,259,831	1,279,559	1,140,635	1,140,635	(119,196)	(9)
22011 - Emergency Financial Aid	861,148	3,648			3,648		
22012 - Emergency F.A. Supplement		107,717			107,717		
22013 - Chafee Grant	100,000	180,000	182,500	185,000	185,000	5,000	3
<b>575 - Student Financial Aid</b>	<b>11,615,643</b>	<b>11,306,181</b>	<b>10,682,155</b>	<b>12,267,635</b>	<b>10,834,206</b>	<b>(471,975)</b>	<b>(4)</b>

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

**48 - Student Financial Assistance Fund**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b>Expense</b>	11,635,400	11,349,806	10,706,889	12,296,635	10,865,430	(484,376)	(4)

**1 - San Jose City College**

**48 - Student Financial Assistance Fund**

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

*0*  
*0*

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>488 - Local Revenue</u></b>							
32409 - Internal Scholarship Foundation	100,000	100,000	114,841	100,000	100,000		
32410 - Internal Scholarship ASB	20,000	20,000	10,750	20,000	20,000		
32411 - External Scholarship	150,000	150,000	189,586	200,000	268,082	118,082	79
<b>488 - Local Revenue</b>	<b>270,000</b>	<b>270,000</b>	<b>315,177</b>	<b>320,000</b>	<b>388,082</b>	<b>118,082</b>	<b>44</b>
<b>Income</b>	<b>270,000</b>	<b>270,000</b>	<b>315,177</b>	<b>320,000</b>	<b>388,082</b>	<b>118,082</b>	<b>44</b>
<b><u>Expense</u></b>							
<b><u>576 - Other Payments to/for Students</u></b>							
32409 - Internal Scholarship Foundation	100,000	100,000	114,841	100,000	100,000		
32410 - Internal Scholarship ASB	20,000	20,000	10,750	20,000	20,000		
32411 - External Scholarship	150,000	150,000	189,086	200,000	268,082	118,082	79
<b>576 - Other Payments to/for Students</b>	<b>270,000</b>	<b>270,000</b>	<b>314,677</b>	<b>320,000</b>	<b>388,082</b>	<b>118,082</b>	<b>44</b>
<b>Expense</b>	<b>270,000</b>	<b>270,000</b>	<b>314,677</b>	<b>320,000</b>	<b>388,082</b>	<b>118,082</b>	<b>44</b>

1 - San Jose City College

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

96 - Scholarships and Loan Agency  
 2 - Evergreen Valley College

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>Income</u></b>							
<b><u>488 - Local Revenue</u></b>							
32409 - Internal Scholarship Foundation	50,000	50,000	48,656	50,000	50,000		
32410 - Internal Scholarship ASB	24,000	24,000	12,350	24,000	24,000		
32411 - External Scholarship	123,427	123,427	105,253	123,427	120,000	(3,427)	(3)
<b>488 - Local Revenue</b>	<b>197,427</b>	<b>197,427</b>	<b>166,259</b>	<b>197,427</b>	<b>194,000</b>	<b>(3,427)</b>	<b>(2)</b>
<b>Income</b>	<b>197,427</b>	<b>197,427</b>	<b>166,259</b>	<b>197,427</b>	<b>194,000</b>	<b>(3,427)</b>	<b>(2)</b>
<b><u>Expense</u></b>							
<b><u>576 - Other Payments to/for Students</u></b>							
32409 - Internal Scholarship Foundation	50,000	50,000	48,656	50,000	50,000		
32410 - Internal Scholarship ASB	24,000	24,000	12,350	24,000	24,000		
32411 - External Scholarship	123,427	123,427	105,253	123,427	120,000	(3,427)	(3)
<b>576 - Other Payments to/for Students</b>	<b>197,427</b>	<b>197,427</b>	<b>166,259</b>	<b>197,427</b>	<b>194,000</b>	<b>(3,427)</b>	<b>(2)</b>
<b>Expense</b>	<b>197,427</b>	<b>197,427</b>	<b>166,259</b>	<b>197,427</b>	<b>194,000</b>	<b>(3,427)</b>	<b>(2)</b>

2 - Evergreen Valley College

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

**75 - Trust Fund OPEB**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48861 - Dividend	1,833,199	1,833,199	1,468,891	1,668,254	1,668,254	(164,945)	(9)
48862 - Other Investment Income			659				
48863 - Realized Gain/(Losses)	113,677	113,677	314,581	155,481	155,481	41,804	37
48864 - Unrealized Apprec (Deprec)	1,118,098	1,118,098	2,039,264	2,996,256	2,996,256	1,878,158	168
<b>48 - Revenue</b>	<b>3,064,974</b>	<b>3,064,974</b>	<b>3,823,395</b>	<b>4,819,991</b>	<b>4,819,991</b>	<b>1,755,017</b>	<b>57</b>
<b>Income</b>	<b>3,064,974</b>	<b>3,064,974</b>	<b>3,823,395</b>	<b>4,819,991</b>	<b>4,819,991</b>	<b>1,755,017</b>	<b>57</b>
<b><u>Expense</u></b>							
<b><u>55 - Other Operating Expenses and Services</u></b>							
55831 - Bank Charges	225,871	225,871	197,588	206,344	206,344	(19,527)	(9)
<b>55 - Other Operating Expenses and Services</b>	<b>225,871</b>	<b>225,871</b>	<b>197,588</b>	<b>206,344</b>	<b>206,344</b>	<b>(19,527)</b>	<b>(9)</b>
<b><u>57 - Other Outgo</u></b>							
57319 - Interfund Trans Out (75 to 81)	3,024,152	3,024,152	2,529,232	2,676,150	2,676,150	(348,002)	(12)
<b>57 - Other Outgo</b>	<b>3,024,152</b>	<b>3,024,152</b>	<b>2,529,232</b>	<b>2,676,150</b>	<b>2,676,150</b>	<b>(348,002)</b>	<b>(12)</b>
<b>Expense</b>	<b>3,250,023</b>	<b>3,250,023</b>	<b>2,726,820</b>	<b>2,882,494</b>	<b>2,882,494</b>	<b>(367,529)</b>	<b>(11)</b>
<b>75 - Trust Fund OPEB</b>	<b>(185,049)</b>	<b>(185,049)</b>	<b>1,096,574</b>	<b>1,937,497</b>	<b>1,937,497</b>	<b>2,122,546</b>	<b>(1,147)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>37,881,824</i>		<i>38,978,398</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>38,978,398</i>		<i>40,915,895</i>		

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48853 - Retail Center Lease Revenue	593,782	593,782	593,782	686,600	686,600	92,818	16
48993 - Interfund Transfers In (to 81 from 75)	3,024,152	3,024,152	2,529,232	2,676,150	2,676,150	(348,002)	(12)
<b>48 - Revenue</b>	<b>3,617,934</b>	<b>3,617,934</b>	<b>3,123,015</b>	<b>3,362,750</b>	<b>3,362,750</b>	<b>(255,184)</b>	<b>(7)</b>
<b>Income</b>	<b>3,617,934</b>	<b>3,617,934</b>	<b>3,123,015</b>	<b>3,362,750</b>	<b>3,362,750</b>	<b>(255,184)</b>	<b>(7)</b>
<b><u>Expense</u></b>							
<b><u>53 - Employee Benefits</u></b>							
53710 - Retiree Benefit - Inst	3,024,152	3,024,152	2,529,232	2,676,150	2,676,150	(348,002)	(12)
<b>53 - Employee Benefits</b>	<b>3,024,152</b>	<b>3,024,152</b>	<b>2,529,232</b>	<b>2,676,150</b>	<b>2,676,150</b>	<b>(348,002)</b>	<b>(12)</b>
<b><u>57 - Other Outgo</u></b>							
57326 - Interfund Trans Out (81 to 85)	593,782	593,782	593,782	686,600	686,600	92,818	16
<b>57 - Other Outgo</b>	<b>593,782</b>	<b>593,782</b>	<b>593,782</b>	<b>686,600</b>	<b>686,600</b>	<b>92,818</b>	<b>16</b>
<b>Expense</b>	<b>3,617,934</b>	<b>3,617,934</b>	<b>3,123,015</b>	<b>3,362,750</b>	<b>3,362,750</b>	<b>(255,184)</b>	<b>(7)</b>
<b>81 - L/T Debt. - Retiree Benefit Fund</b>							
<i>Beginning Fund Balance, July 1st</i>			0		0		
<i>Ending Fund Balance, June, 30th</i>			0		0		

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48672 - Secured Homeowners Exempt	80,199	80,199	64,309	80,000	66,559	(13,640)	(17)
48811 - Secured Property Tax Revenues	18,451,673	18,451,673	19,468,157	19,176,174	19,678,637	1,226,964	7
48812 - Supplemental Secured Prop. Tax	810,088	810,088	425,045	526,000	439,922	(370,166)	(46)
48813 - Unsecured Roll Property Taxes	863,000	863,000	1,024,871	956,000	1,060,741	197,741	23
48860 - Interest	147,000	147,000	389,443	190,000	230,000	83,000	56
<b>48 - Revenue</b>	<b>20,351,960</b>	<b>20,351,960</b>	<b>21,371,825</b>	<b>20,928,174</b>	<b>21,475,860</b>	<b>1,123,900</b>	<b>6</b>
<b>Income</b>	<b>20,351,960</b>	<b>20,351,960</b>	<b>21,371,825</b>	<b>20,928,174</b>	<b>21,475,860</b>	<b>1,123,900</b>	<b>6</b>
<b><u>Expense</u></b>							
<b><u>57 - Other Outgo</u></b>							
57110 - Bond Redemption	19,455,000	19,455,000	19,455,000	19,555,000	19,555,000	100,000	1
57120 - Bond Interest Charges	3,437,850	3,437,850	3,437,850	2,554,360	2,554,360	(883,490)	(26)
57130 - Other Payment	10,600	10,600	5,440	10,600	10,600		
<b>57 - Other Outgo</b>	<b>22,903,450</b>	<b>22,903,450</b>	<b>22,898,290</b>	<b>22,119,960</b>	<b>22,119,960</b>	<b>(783,490)</b>	<b>(3)</b>
<b>Expense</b>	<b>22,903,450</b>	<b>22,903,450</b>	<b>22,898,290</b>	<b>22,119,960</b>	<b>22,119,960</b>	<b>(783,490)</b>	<b>(3)</b>
<b>84 - L/T Debt - G.O. Bond Fd - Meas G 2004</b>	<b>(2,551,490)</b>	<b>(2,551,490)</b>	<b>(1,526,466)</b>	<b>(1,191,787)</b>	<b>(644,100)</b>	<b>1,907,390</b>	<b>(75)</b>
<i>Beginning Fund Balance, July 1st</i>			23,612,543		22,086,077		
<i>Ending Fund Balance, June, 30th</i>			22,086,077		21,441,977		



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

85 - L/T Debt - OPEB

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 REVISED BUDGET	FY 2023-2024 PROJECTED ACTUALS	FY 2024-2025 TENTATIVE BUDGET	FY 2024-2025 ADOPTED BUDGET	VARIANCE (ADOPT - REV)	% INCREASE (DECREASE)
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48970 - Interfund Trans In (85 fr 81)	593,782	593,782	593,782	686,600	686,600	92,818	16
48994 - Interfund Transfers In (to 85 from 10)	2,151,748	2,151,748	1,693,802	2,145,607	2,145,607	(6,141)	(0)
<b>48 - Revenue</b>	<b>2,745,530</b>	<b>2,745,530</b>	<b>2,287,585</b>	<b>2,832,207</b>	<b>2,832,207</b>	<b>86,677</b>	<b>3</b>
<b>Income</b>	<b>2,745,530</b>	<b>2,745,530</b>	<b>2,287,585</b>	<b>2,832,207</b>	<b>2,832,207</b>	<b>86,677</b>	<b>3</b>
<b><u>Expense</u></b>							
<b><u>57 - Other Outgo</u></b>							
57120 - Bond Interest Charges	2,745,530	2,745,530	2,287,585	2,832,207	2,832,207	86,677	3
<b>57 - Other Outgo</b>	<b>2,745,530</b>	<b>2,745,530</b>	<b>2,287,585</b>	<b>2,832,207</b>	<b>2,832,207</b>	<b>86,677</b>	<b>3</b>
<b>Expense</b>	<b>2,745,530</b>	<b>2,745,530</b>	<b>2,287,585</b>	<b>2,832,207</b>	<b>2,832,207</b>	<b>86,677</b>	<b>3</b>
<b>85 - L/T Debt - OPEB</b>							
<i>Beginning Fund Balance, July 1st</i>			4,010,894		4,010,894		
<i>Ending Fund Balance, June, 30th</i>			4,010,894		4,010,894		

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48672 - Secured Homeowners Exempt	46,411	46,411	42,428	46,000	43,913	(2,498)	(5)
48811 - Secured Property Tax Revenues	10,690,360	10,690,360	11,515,060	11,767,438	11,479,498	789,138	7
48812 - Supplemental Secured Prop. Tax	473,845	473,845	260,630	312,000	269,752	(204,094)	(43)
48813 - Unsecured Roll Property Taxes	499,000	499,000	600,004	557,000	621,005	122,005	24
48860 - Interest	62,000	62,000	164,233	95,000	99,000	37,000	60
<b>48 - Revenue</b>	<b>11,771,617</b>	<b>11,771,617</b>	<b>12,582,355</b>	<b>12,777,438</b>	<b>12,513,168</b>	<b>741,551</b>	<b>6</b>
<b>Income</b>	<b>11,771,617</b>	<b>11,771,617</b>	<b>12,582,355</b>	<b>12,777,438</b>	<b>12,513,168</b>	<b>741,551</b>	<b>6</b>
<b><u>Expense</u></b>							
<b><u>57 - Other Outgo</u></b>							
57110 - Bond Redemption	5,775,000	5,775,000	5,775,000	6,380,000	6,380,000	605,000	10
57120 - Bond Interest Charges	6,522,867	6,522,867	6,522,867	6,335,957	6,335,957	(186,910)	(3)
57130 - Other Payment	8,000	8,000	4,715	8,000	8,000		
<b>57 - Other Outgo</b>	<b>12,305,867</b>	<b>12,305,867</b>	<b>12,302,582</b>	<b>12,723,957</b>	<b>12,723,957</b>	<b>418,090</b>	<b>3</b>
<b>Expense</b>	<b>12,305,867</b>	<b>12,305,867</b>	<b>12,302,582</b>	<b>12,723,957</b>	<b>12,723,957</b>	<b>418,090</b>	<b>3</b>
<b>86 - L/T Debt - G.O Bond Fd Meas G 2010</b>	<b>(534,250)</b>	<b>(534,250)</b>	<b>279,773</b>	<b>53,480</b>	<b>(210,790)</b>	<b>323,461</b>	<b>(61)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>10,132,614</i>		<i>10,412,387</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>10,412,387</i>		<i>10,201,597</i>		

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

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

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 REVISED BUDGET</b>	<b>FY 2023-2024 PROJECTED ACTUALS</b>	<b>FY 2024-2025 TENTATIVE BUDGET</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>VARIANCE (ADOPT - REV)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>							
<b><u>48 - Revenue</u></b>							
48672 - Secured Homeowners Exempt	114,977	114,977	99,735	115,000	103,226	(11,751)	(10)
48811 - Secured Property Tax Revenues	24,145,703	24,145,703	25,838,372	14,389,939	25,812,450	1,666,746	7
48812 - Supplemental Secured Prop. Tax	1,198,653	1,198,653	626,319	760,000	648,240	(550,412)	(46)
48813 - Unsecured Roll Property Taxes	1,236,000	1,236,000	1,521,181	1,385,000	1,574,423	338,423	27
48860 - Interest	205,000	205,000	696,931	455,000	472,000	267,000	130
<b>48 - Revenue</b>	<b>26,900,333</b>	<b>26,900,333</b>	<b>28,782,538</b>	<b>17,104,939</b>	<b>28,610,339</b>	<b>1,710,006</b>	<b>6</b>
<b>Income</b>	<b>26,900,333</b>	<b>26,900,333</b>	<b>28,782,538</b>	<b>17,104,939</b>	<b>28,610,339</b>	<b>1,710,006</b>	<b>6</b>
<b><u>Expense</u></b>							
<b><u>57 - Other Outgo</u></b>							
57110 - Bond Redemption	17,495,000	17,495,000	17,495,000	15,495,000	15,495,000	(2,000,000)	(11)
57120 - Bond Interest Charges	22,610,977	22,610,977	22,610,977	22,316,765	22,316,765	(294,212)	(1)
57130 - Other Payment	9,000	9,000	9,660	9,000	9,000		
<b>57 - Other Outgo</b>	<b>40,114,977</b>	<b>40,114,977</b>	<b>40,115,637</b>	<b>37,820,765</b>	<b>37,820,765</b>	<b>(2,294,212)</b>	<b>(6)</b>
<b>Expense</b>	<b>40,114,977</b>	<b>40,114,977</b>	<b>40,115,637</b>	<b>37,820,765</b>	<b>37,820,765</b>	<b>(2,294,212)</b>	<b>(6)</b>
<b>87 - L/T Debt - GO Bond Measure X</b>	<b>(13,214,644)</b>	<b>(13,214,644)</b>	<b>(11,333,098)</b>	<b>(20,715,826)</b>	<b>(9,210,426)</b>	<b>4,004,218</b>	<b>(30)</b>
<i>Beginning Fund Balance, July 1st</i>			40,063,617		28,730,519		
<i>Ending Fund Balance, June, 30th</i>			28,730,519		19,520,093		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**BUDGET ASSUMPTIONS**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 ESTIMATED ACTUAL</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2025-2026 ESTIMATED ASSUMPTIONS</b>	<b>FY 2026-2027 ESTIMATED ASSUMPTIONS</b>
<b>REVENUES</b>					
STATE APPORTIONMENT					
INFLATION FACTOR	8.22%	8.22%	1.07%	3.50%	3.50%
GROWTH (FUNDED FTES)	1.00%	-7.33%	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**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 ESTIMATED ACTUAL</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2025-2026 ESTIMATED ASSUMPTIONS</b>	<b>FY 2026-2027 ESTIMATED ASSUMPTIONS</b>
<b>EXPENDITURES</b>					
STEP AND COLUMN INCREASE					
CERTIFICATED	0.90%	0.90%	0.90%	0.90%	0.90%
CLASSIFIED	0.70%	0.70%	0.70%	0.70%	0.70%
ADJUNCT BASE ADJUSTMENT	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	Blue Cross	Blue Cross	Blue Cross	Blue Cross
	2 Party	2 Party	2 Party	2 Party	2 Party
AVERAGE COST OF ADJUNCT FACULTY					
CLASSIFICATION	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7
VALUE (SALARY)	\$81,448	\$87,518	\$92,248	\$96,282	\$96,282

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**BUDGET ASSUMPTIONS**

	<b>FY 2023-2024 ADOPTED BUDGET</b>	<b>FY 2023-2024 ESTIMATED ACTUAL</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2025-2026 ESTIMATED ASSUMPTIONS</b>	<b>FY 2026-2027 ESTIMATED ASSUMPTIONS</b>
<b>NEGOTIATED SETTLEMENT - CONTRACTUAL OBLIGATION</b>					
CERTIFICATED SALARIES - FULL TIME	0.00%	0.00%	0.00%	0.00%	0.00%
CERTIFICATED SALARIES - PART TIME	0.00%	0.00%	0.00%	0.00%	0.00%
CLASSIFIED SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
MANAGEMENT SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
EXECUTIVE SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
<b>HEALTH AND WELFARE PREMIUMS (CHANGE)</b>					
BLUE CROSS	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%
<b>STATUTORY EMPLOYEE BENEFITS (RATES)</b>					
STRS	19.10%	19.10%	19.10%	19.10%	19.10%
PERS	26.68%	26.28%	27.05%	27.05%	27.05%
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%	1.08%	1.08%	1.08%

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	405,130 34.5%	247,328 21.1%	325,248 27.7%	46,093 3.9%	123,236 10.5%	27,105 2.3%	1,174,139 100.0%
11 - Parking	0 0.0%	0 0.0%	9,987 77.8%	0 0.0%	2,842 22.2%	0 0.0%	12,829 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	2,578 30.9%	0 0.0%	4,418 52.9%	1,353 16.2%	8,350 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	5,202 100.0%	0 0.0%	0 0.0%	0 0.0%	5,202 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	0 0.0%	0 0.0%	381 100.0%	0 0.0%	0 0.0%	381 100.0%
17 - Categorical/Grants Programs	41,381 22.7%	32,785 18.0%	83,115 45.6%	5,215 2.9%	19,665 10.8%	0 0.0%	182,161 100.0%
18 - Student Health Fees	2,485 129.0%	0 0.0%	1,872 97.2%	0 0.0%	0 0.0%	0 0.0%	4,357 226.2%
19 - East San Jose	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1,926 100.0%	0 0.0%	1,926 100.0%
Subtotal General Funds	446,511 32.4%	280,113 20.3%	423,552 30.8%	51,690 3.8%	147,669 10.7%	27,105 2.0%	1,376,640 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,461 51.9%	0 0.0%	0 0.0%	1,353 48.1%	2,814 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	12,102 61.6%	0 0.0%	3,441 17.5%	4,108 20.9%	19,651 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	14,653 57.5%	0 0.0%	5,367 21.1%	5,461 21.4%	25,481 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	360 100.0%	0 0.0%	0 0.0%	0 0.0%	360 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	360 100.0%	0 0.0%	0 0.0%	0 0.0%	360 100.0%
<b>Total</b>	446,511 31.8%	280,113 20.0%	438,566 31.3%	51,690 3.7%	153,036 10.9%	32,566 2.3%	1,402,481 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct  
As of 08/20/2024

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	330,535 35.2%	220,799 23.5%	239,188 25.4%	37,834 4.0%	90,628 9.6%	20,928 2.2%	939,913 100.0%
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 30.9%	0 0.0%	3,249 52.9%	995 16.2%	6,140 100.0%
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	33,812 23.7%	29,269 20.5%	61,123 42.8%	4,281 3.0%	14,462 10.1%	0 0.0%	142,946 100.0%
18 - Student Health Fees	1,893 85.4%	493 22.2%	1,377 62.1%	0 0.0%	0 0.0%	0 0.0%	3,763 169.7%
19 - East San Jose	0 0.0%	0 0.0%	801 36.1%	0 0.0%	1,416 63.9%	0 0.0%	2,218 100.0%
Subtotal General Funds	364,347 33.1%	250,067 22.7%	314,179 28.5%	42,428 3.9%	108,596 9.9%	20,928 1.9%	1,100,546 100.0%
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%	10,776 57.5%	0 0.0%	3,947 21.1%	4,016 21.4%	18,739 100.0%
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%
<b>Total</b>	364,347 32.5%	250,067 22.3%	325,220 29.0%	42,428 3.8%	112,543 10.1%	24,944 2.2%	1,119,550 100.0%

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

As of 08/20/2024



## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	74,594 31.8%	26,529 11.3%	86,060 36.7%	8,259 3.5%	32,608 13.9%	6,177 2.6%	234,227 100.0%
11 - Parking	0 0.0%	0 0.0%	2,643 77.8%	0 0.0%	752 22.2%	0 0.0%	3,395 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	682 49.6%	0 0.0%	1,169 84.9%	358 26.0%	2,209 160.5%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,377 100.0%	0 0.0%	0 0.0%	0 0.0%	1,377 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	0 0.0%	0 0.0%	68 100.0%	0 0.0%	0 0.0%	68 100.0%
17 - Categorical/Grants Programs	7,569 19.3%	3,517 9.0%	21,992 56.1%	934 2.4%	5,203 13.3%	0 0.0%	39,215 100.0%
18 - Student Health Fees	592 74.2%	59 7.4%	495 62.1%	0 0.0%	0 0.0%	0 0.0%	1,146 143.7%
19 - East San Jose	0 0.0%	0 0.0%	288 36.1%	0 0.0%	510 63.9%	0 0.0%	798 100.0%
Subtotal General Funds	82,163 29.4%	30,046 10.8%	112,359 40.3%	9,262 3.3%	39,073 14.0%	6,177 2.2%	279,080 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	387 51.9%	0 0.0%	0 0.0%	358 48.1%	745 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	3,202 61.6%	0 0.0%	911 17.5%	1,087 20.9%	5,200 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	3,877 57.5%	0 0.0%	1,420 21.1%	1,445 21.4%	6,742 100.0%
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%
<b>Total</b>	82,163 28.7%	30,046 10.5%	116,332 40.7%	9,262 3.2%	40,493 14.2%	7,621 2.7%	285,917 100.0%

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

As of 08/20/2024

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	259,698 42.0%	158,543 25.6%	125,095 20.2%	17,728 2.9%	47,398 7.7%	10,425 1.7%	618,889 100.0%
11 - Parking	0 0.0%	0 0.0%	3,841 77.8%	0 0.0%	1,093 22.2%	0 0.0%	4,934 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	992 30.9%	0 0.0%	1,699 52.9%	520 16.2%	3,211 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	2,001 100.0%	0 0.0%	0 0.0%	0 0.0%	2,001 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	0 0.0%	0 0.0%	147 100.0%	0 0.0%	0 0.0%	147 100.0%
17 - Categorical/Grants Programs	26,526 29.8%	21,016 23.6%	31,967 35.9%	2,006 2.3%	7,563 8.5%	0 0.0%	89,079 100.0%
18 - Student Health Fees	1,593 137.4%	354 30.5%	720 62.1%	0 0.0%	0 0.0%	0 0.0%	2,667 230.0%
19 - East San Jose	0 0.0%	0 0.0%	419 36.1%	0 0.0%	741 63.9%	0 0.0%	1,160 100.0%
Subtotal General Funds	286,225 40.0%	179,559 25.1%	163,324 22.8%	19,881 2.8%	56,796 7.9%	10,425 1.5%	716,210 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	562 51.9%	0 0.0%	0 0.0%	520 48.1%	1,082 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	4,655 61.6%	0 0.0%	1,324 17.5%	1,580 20.9%	7,558 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	5,636 57.5%	0 0.0%	2,064 21.1%	2,100 21.4%	9,800 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	139 100.0%	0 0.0%	0 0.0%	0 0.0%	139 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	139 100.0%	0 0.0%	0 0.0%	0 0.0%	139 100.0%
<b>Total</b>	286,225 39.4%	179,559 24.7%	169,098 23.3%	19,881 2.7%	58,860 8.1%	12,525 1.7%	726,149 100.0%

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

As of 08/20/2024

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	211,882 42.1%	141,538 28.1%	91,995 18.3%	14,552 2.9%	34,857 6.9%	8,049 1.6%	502,872 100.0%
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 30.9%	0 0.0%	1,250 52.9%	383 16.2%	2,362 100.0%
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	21,674 30.5%	18,762 26.4%	23,509 33.0%	1,646 2.3%	5,562 7.8%	0 0.0%	71,154 100.0%
18 - Student Health Fees	1,214 142.3%	316 37.1%	530 62.1%	0 0.0%	0 0.0%	0 0.0%	2,059 241.4%
19 - East San Jose	0 0.0%	0 0.0%	308 36.1%	0 0.0%	545 63.9%	0 0.0%	853 100.0%
Subtotal General Funds	233,556 40.3%	160,299 27.6%	120,109 20.7%	16,318 2.8%	41,768 7.2%	8,049 1.4%	580,100 100.0%
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%	4,145 57.5%	0 0.0%	1,518 21.1%	1,545 21.4%	7,207 100.0%
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%
<b>Total</b>	233,556 39.8%	160,299 27.3%	124,355 21.2%	16,318 2.8%	43,286 7.4%	9,594 1.6%	587,409 100.0%

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

As of 08/20/2024

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	47,817 41.2%	17,006 14.7%	33,100 28.5%	3,177 2.7%	12,542 10.8%	2,376 2.0%	116,016 100.0%
11 - Parking	0 0.0%	0 0.0%	1,016 77.8%	0 0.0%	289 22.2%	0 0.0%	1,306 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	262 30.9%	0 0.0%	450 52.9%	138 16.2%	850 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	529 100.0%	0 0.0%	0 0.0%	0 0.0%	529 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	0 0.0%	0 0.0%	26 100.0%	0 0.0%	0 0.0%	26 100.0%
17 - Categorical/Grants Programs	4,852 27.1%	2,254 12.6%	8,458 47.2%	359 2.0%	2,001 11.2%	0 0.0%	17,925 100.0%
18 - Student Health Fees	379 123.6%	38 12.4%	191 62.1%	0 0.0%	0 0.0%	0 0.0%	608 198.1%
19 - East San Jose	0 0.0%	0 0.0%	111 36.1%	0 0.0%	196 63.9%	0 0.0%	307 100.0%
Subtotal General Funds	52,669 38.7%	19,260 14.2%	43,215 31.8%	3,562 2.6%	15,028 11.0%	2,376 1.7%	136,110 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	149 51.9%	0 0.0%	0 0.0%	138 48.1%	286 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	1,232 61.6%	0 0.0%	350 17.5%	418 20.9%	2,000 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	1,491 57.5%	0 0.0%	546 21.1%	556 21.4%	2,593 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	37 100.0%	0 0.0%	0 0.0%	0 0.0%	37 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	37 100.0%	0 0.0%	0 0.0%	0 0.0%	37 100.0%
<b>Total</b>	52,669 38.0%	19,260 13.9%	44,743 32.2%	3,562 2.6%	15,574 11.2%	2,931 2.1%	138,740 100.0%

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

As of 08/20/2024

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
<b>Total</b>	<b>12,544.61</b>	<b>(1,032.12)</b>	<b>11,512.49</b>		<b>55,925,523</b>
<b>FY22-23</b>					
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)	-7.33%	FTES ( Funded)	Fund Rate	
	FY22/23	Decline	FY23/24	8.22% Inflation	
Credit	11,447.48	(839.27)	10,608.21	\$5,261.89	55,819,282
Special Admit Credit	0.00	0.00	0.00	\$7,377.76	0
Non-Credit	65.01	10.00	75.01	\$4,417.31	331,343
<b>Total</b>	<b>11,512.49</b>	<b>(829.27)</b>	<b>10,683.22</b>		<b>56,150,624</b>
<b>FY23-24</b>					
FTES Allocation	56,150,605 (Per State Apportionment 6/19/2024_ Exh. C))				
Basic Allocation & Adjustment	16,626,410				
Supplemental Allocation	16,297,672 (Per State Apportionment 6/19/2024_ Exh. C))				
Student Success Allocation	10,422,794 (Per State Apportionment 6/19/2024_ Exh. C))				
State General Apportionment	869,391 (Per State Apportionment 6/7/2024_ 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	5,602,048 (conservative number less 2% )				
Total Estimated Local/Prop 30 Revenue	133,042,069				
Excess Funds Over Revenue Entitlement	32,675,197				

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	10,608.21	106.08	11,440.84	\$5,446.06	62,307,510
Special Admit Credit	0.00	0.00	0.00	\$7,635.98	0
Non-Credit	75.01	0.75	139.27	\$4,571.92	636,716
<b>Total</b>	<b>10,683.22</b>	<b>106.83</b>	<b>11,580.11</b>		<b>62,944,226</b>
<b>FY24-25</b>					
FTES Allocation	62,944,226				
Basic Allocation	16,626,410	(Based upon Prior Year)			
Supplemental Allocation	16,297,672	(Based upon Prior Year)			
Student Success Allocation	10,422,794	(Based upon Prior Year)			
State General Apportionment	869,391	(Based upon Prior Year)			
<b>Total Revenue Entitlement</b>	<b>107,160,493</b>				
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	5,602,048	(Based upon Prior Year)			
<b>Total Estimated Local/Prop 30 Revenue</b>	<b>137,463,444</b>				
<b>Excess Funds Over Revenue Entitlement</b>	<b>30,302,951</b>				
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	11,440.84	114.41	11,165.51	\$5,636.67	62,936,328
Special Admit Credit	0.00	0.00		\$7,903.24	
Non-Credit	139.27	1.39	71.43	\$4,731.94	337,981
<b>Total</b>	<b>11,580.11</b>	<b>115.80</b>	<b>11,236.94</b>		<b>63,274,309</b>
<b>FY25-26</b>					
FTES Allocation	63,274,309				
Basic Allocation	16,626,410	(Based upon Prior Year)			
Supplemental Allocation	16,297,672	(Based upon Prior Year)			
Student Success Allocation	10,422,794	(Based upon Prior Year)			
State General Apportionment	869,391	(Based upon Prior Year)			
<b>Total Revenue Entitlement</b>	<b>107,490,576</b>				
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	5,602,048	(Based upon Prior Year)			
<b>Total Estimated Local/Prop 30 Revenue</b>	<b>142,039,568</b>				
<b>Excess Funds Over Revenue Entitlement</b>	<b>34,548,992</b>				

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

Fund 10 Property Taxes - FY 23/24 Projection, FY22/23 Actual

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
<b>Sub-Total</b>		<b>\$ 85,670,524</b>	<b>\$ 89,595,372</b>	<b>\$ 96,208,906</b>	<b>\$ 101,312,985</b>	<b>\$ 107,311,645</b>	<b>\$ 110,998,779</b>	<b>\$ 121,340,606</b>	<b>\$ 126,325,000</b>	<b>\$ 130,746,375</b>	<b>\$ 135,322,499</b>
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	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
<b>Sub-Total</b>		<b>\$ 3,624,004</b>	<b>\$ 7,614,972</b>	<b>\$ 6,704,957</b>	<b>\$ 11,082,288</b>	<b>\$ 12,110,496</b>	<b>\$ 12,163,389</b>	<b>\$ 14,585,707</b>	<b>\$ 15,734,350</b>	<b>\$ 16,285,052</b>	<b>\$ 16,855,029</b>
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%

California Community Colleges  
Gann Limit Worksheet  
Budget Year 2024-25

DISTRICT: SAN JOSE-EVERGREEN  
DATE: August 26, 2024

<b>I. Appropriations Limit:</b>			
A.	<b>Appropriations Limit</b>		\$ 143,090,937
B.	Price Factor:	<u>1.0362</u>	
C.	Population factor:		
	1 <b>2022-23</b>	Second Period Actual FTES	<u>8,792.1900</u>
	2 <b>2023-24</b>	Second Period Actual FTES	<u>9,824.0200</u>
		Population Change Factor	<u>1.1174</u>
	( C.2. divided by C.1.)		
D.	<b>Limit adjusted by inflation and population factors</b>		\$ 165,677,824
	(line A multiplied by line B and line C.3.)		
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility		
	2 Temporary voter approved increases		
	3 Total adjustments - increase		-
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility		
	2 Temporary voter approved increases		
	3 Total adjustments - decrease		-
G.	<b>Appropriations Limit</b>		\$ 165,677,824
<b>II. Appropriations Subject to Limit</b>			
A.	State Aid <sup>1</sup>		\$ 4,590,000
B.	State Subventions <sup>2</sup>		410,895
C.	Local Property taxes		146,620,532
D.	Estimated excess Debt Service taxes		
E.	Estimated Parcel taxes, Square Foot taxes, etc.		
F.	Interest on proceeds of taxes		2,000,000
G.	Less: Costs for Unreimbursed Mandates <sup>3</sup>		
H.	<b>Appropriations Subject to Limit</b>		\$ 153,621,427

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

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

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

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



**San Jose Mercury News**

75 E. Santa Clara St , Suite 1100  
San Jose, CA 95113  
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1002769

SAN JOSE - EVERGREEN COLLEGE  
ATTN: SHANA CARTER  
40 SOUTH MARKET STREET  
SAN JOSE, CA 95113

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

**San Jose Mercury News**

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

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

**08/26/2024**

Dated at San Jose, California  
August 26, 2024

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



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

Legal No.

**0006849096**

**PUBLIC HEARING**

A public hearing regarding the Fiscal Year 2024-2025 San Jose Evergreen Community College District budget will be held on September 10, 2024, at 6:20 p.m., in the District Board Room, 40 South Market Street, San Jose, CA 95113. The public is cordially invited to attend this meeting.

The public may inspect the budget beginning September 5, 2024, at 3 p.m. and after that between 8 a.m. and 5 p.m. Monday through Friday in the Business Office on the 6th Floor of the above address.

**SJMN 6849096 August 26, 2024**

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

**CERTIFICATION**

I, the District Chief Executive Officer, hereby certify that, to the best of my knowledge and belief (1) this report is true and correct, and (2) all data have been reported and compiled in accordance with provisions of the Education Code and Title 5 regulations adopted by the Board of Governors and instructions on this form.

I further certify that I have determined through consultation with staff directly responsible that (1) FTES reported on this form for State apportionments includes only courses which had received individual prior approval or were part of programs with prior approval by the governing board of the district and the Chancellor's Office; (2) no attendance has been reported for: (a) courses which do not fully comply with Title 5 Section 58051.5 relative to open enrollment and participation by any person who is otherwise qualified and eligible for admission to the college, except for inmate education courses maintained pursuant to Title 5 Section 58051.6, or (b) courses excluded from State apportionments by Education Code Section 8538 or, (c) indentured apprentices in courses of related and supplemental instruction maintained pursuant to Section 3074 of the Labor Code; and (3) all FTES eligible for State support have been reported whether or not funding is available.

**Chief Executive Officer: Beatriz Chaidez**

Electronic Certification Date: Monday, July 22, 2024

**District Contact Person: Joseph Chesmore**

Title: Executive Director of Fiscal Services

Phone: (408) 648-8976

Email: jose.chesmore@sjeccd.edu

**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the CCFS-320. No further action is required by the district.**

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

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

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

**Summer Intersession (Summer 2023 Only)**

1. Noncredit (Parts IV.A.1 + VII.A.3)	18.80	18.80
2. Credit (Parts III.A.1 + VI.A.1)	738.15	738.15

**Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)**

1. Noncredit (Parts IV.B.1 + VII.B.3)	0.00	0.00
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	426.48	426.48

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

1. Census Procedure Courses

(a) Weekly Census Contact Hours (Part II)	3,064.57	3,064.57
(b) Daily Census Contact Hours (Part III)	566.57	569.10

2. Actual Hours of Attendance Procedure Courses

(a) Noncredit (Part IV.C)	109.14	109.95
(b) Credit (Part IV.D)	109.03	110.21

3. Alternative Attendance Accounting Procedure Courses

(a) Weekly Census Procedure Courses (Part V)(Credit)	3,375.12	3,375.12
(b) Daily Census Procedure Courses (Part V)(Credit)	1,492.95	1,492.95
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00

**Total FTES**

Total Credit FTES	9,772.87	9,776.58
Total Noncredit FTES	127.94	128.75
Total FTES	9,900.81	9,905.33

Supplemental Information	FTES
Inservice Training Courses	0.00
Basic Skills Courses and Immigrant Education (Noncredit)	207.69
Basic Skills Courses and Immigrant Education (Credit)	158.22

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

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

	<b>Nonresidents</b>	
	<b>Attendance FTES</b>	<b>Factored FTES</b>
<b>Summer Intersession (Summer 2023 Only)</b>		
1. Noncredit (Parts IV.A.1 + VII.A.3)	24.95	24.95
2. Credit (Parts III.A.1 + VI.A.1)	55.62	55.62
<b>Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)</b>		
1. Noncredit (Parts IV.B.1 + VII.B.3)	0.00	0.00
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	1.83	1.83
<b>Primary Terms (Exclusive of Summer Intersession)</b>		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II)	203.28	203.28
(b) Daily Census Contact Hours (Part III)	57.25	57.49
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C)	128.60	129.62
(b) Credit (Part IV.D)	3.81	3.84
3. Alternative Attendance Accounting Procedure Courses		
(a) Weekly Census Procedure Courses (Part V)(Credit)	180.50	180.50
(b) Daily Census Procedure Courses (Part V)(Credit)	97.19	97.19
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00
<b>Total FTES</b>		
Total Credit FTES	599.48	599.75
Total Noncredit FTES	153.55	154.57
Total FTES	753.03	754.32

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58004, 58050, 58051	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
<b>A. First Primary Term</b>		
1. 1st CW Day	38,853.64	2,318.10
2. 1st CW Extended Day	12,842.70	454.90
<b>B. Second Primary Term</b>		
1. 1st CW Day	35,898.80	2,904.00
2. 1st CW Extended Day	11,110.60	870.40
<b>C. Third Primary Term</b>		
1. 1st CW Day	0.00	0.00
2. 1st CW Extended Day	0.00	0.00

<b>Calculated FTES</b>	<b>Resident FTES</b>	<b>Nonresident FTES</b>
First Period Report Part 1.C.(1)(a)	3,201.33	180.96
Second Period Report Part 1.C.(1)(a)	3,060.48	204.74
Annual Period Report Part 1.C.(1)(a)	3,064.57	203.28
ReCal Period Report Part 1.C.(1)(a)	3,064.57	203.28

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58004, 58050, 58051	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
<b>A. Summer Intersession Courses (Summer 2023 Only)</b>		
1. 1st CD	152,176.20	9,947.70
<b>B. Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)</b>		
1. 1st CD	6,907.20	858.40
<b>C. July 1 - December 31, 2023 (Exclusive of Summer Intersession)</b>		
1. 1st CD Day	139,467.00	14,084.30
2. 1st CD Extended Day	15,328.06	1,305.76
<b>January 1 - April 15, 2024</b>		
3. 1st CW Day	122,645.50	13,241.80
4. 1st CW Extended Day	10,964.40	913.40
<b>April 16 - June 30, 2024</b>		
5. 1st CW Day	9,043.00	511.00
6. 1st CW Extended Day	0.00	0.00

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	261.40	22.20
	Part 1.B.(2)	13.12	1.67
	Part 1.C.(1)(b)	590.02	59.94
Second Period Report	Part 1.A.(2)	261.40	22.20
	Part 1.B.(2)	13.12	1.67
	Part 1.C.(1)(b)	550.76	56.79
Annual Period Report	Part 1.A.(2)	289.86	18.95
	Part 1.B.(2)	13.15	1.64
	Part 1.C.(1)(b)	566.57	57.25
ReCal Period Report	Part 1.A.(2)	289.86	18.95
	Part 1.B.(2)	13.15	1.64
	Part 1.C.(1)(b)	566.57	57.25

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58003.1(e), 58007	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. Summer Intersession Courses (Summer 2023 Only)**

1. Noncredit Courses	9,869.00	13,096.10
2. Credit Courses	319.80	158.00

**B. Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)**

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

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

1. July 1 - December 31, 2023	29,939.10	33,684.60
2. January 1 - April 15, 2024	487.60	340.20
3. April 16 - June 30, 2024	26,872.50	33,490.90

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

1. July 1 - December 31, 2023 Day	11,914.50	641.50
2. July 1 - December 31, 2023 Extended Day	6,234.00	42.00
3. January 1 - April 15, 2024 Day	308.20	84.40
4. January 1 - April 15, 2024 Extended Day	460.00	0.00
5. April 16 - June 30, 2024 Day	16,318.70	881.80
6. April 16 - June 30, 2024 Extended Day	22,006.00	350.60

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

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

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(1)	17.45	26.29
	Part 1.A.(2)	0.61	0.30
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	103.25	129.35
	Part 1.C.(2)(b)	60.95	2.43
Second Period Report	Part 1.A.(1)	18.52	25.23
	Part 1.A.(2)	0.61	0.30
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	56.07	65.12
	Part 1.C.(2)(b)	35.44	1.30
Annual Period Report	Part 1.A.(1)	18.80	24.95
	Part 1.A.(2)	0.61	0.30
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	109.14	128.60
	Part 1.C.(2)(b)	109.03	3.81
ReCal Period Report	Part 1.A.(1)	18.80	24.95
	Part 1.A.(2)	0.61	0.30
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	109.14	128.60
	Part 1.C.(2)(b)	109.03	3.81



**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(f), 58050, 58051, 58009,58009.5	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
<b>A. First Primary Term</b>		
1. 1st CW Day	45,483.50	1,999.50
2. 1st CW Extended Day	7,822.00	473.00
<b>B. Second Primary Term</b>		
1. 1st CW Day	42,527.50	2,512.50
2. 1st CW Extended Day	5,420.50	430.00
<b>C. Third Primary Term</b>		
1. 1st CW Day	0.00	0.00
2. 1st CW Extended Day	0.00	0.00

<b>Calculated FTES</b>	<b>Resident FTES</b>	<b>Nonresident FTES</b>
First Period Report Part 1.C.(3)(a)	3,547.23	171.30
Second Period Report Part 1.C.(3)(a)	3,374.75	181.33
Annual Period Report Part 1.C.(3)(a)	3,375.12	180.50
ReCal Period Report Part 1.C.(3)(a)	3,375.12	180.50

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(f), 58050, 58051, 58009.5	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
<b>A. Summer Intersession Courses (Summer 2023 Only)</b>		
1. 1st CD	235,029.40	19,095.00
<b>B. Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)</b>		
1. 1st CD	217,001.00	97.80
<b>C. July 1 - December 31, 2023 (Exclusive of Summer Intersession)</b>		
1. 1st CD Day	353,758.45	18,296.00
2. 1st CD Extended Day	23,113.40	1,075.00
<b>January 1 - April 15, 2024</b>		
3. 1st CW Day	372,503.00	28,769.00
4. 1st CW Extended Day	34,425.00	2,884.20
<b>April 16 - June 30, 2024</b>		
5. 1st CW Day	0.00	0.00
6. 1st CW Extended Day	0.00	0.00

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	711.75	51.65
	Part 1.B.(2)	163.90	13.23
	Part 1.C.(3)(b)	1,433.71	76.22
Second Period Report	Part 1.A.(2)	711.75	51.65
	Part 1.B.(2)	164.08	13.04
	Part 1.C.(3)(b)	1,573.64	100.08
Annual Period Report	Part 1.A.(2)	447.68	36.37
	Part 1.B.(2)	413.33	0.19
	Part 1.C.(3)(b)	1,492.95	97.19
ReCal Period Report	Part 1.A.(2)	447.68	36.37
	Part 1.B.(2)	413.33	0.19
	Part 1.C.(3)(b)	1,492.95	97.19

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

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

Reference: Education Code Sections 66700, 70901, 84750, 84757 Title 5 Sections 58003.1(f)(2), 55200, 55230, 55250	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. Summer Intersession Courses (Summer 2023 Only)**

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

**B. Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)**

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

**C. July 1 - December 31, 2023 (Exclusive of Summer Intersession)**

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

**January 1 - April 15, 2024**

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

**April 16 - June 30, 2024**

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

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

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

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

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

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

**AB 540 Headcount Report**

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

Headcount	594
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**Special Admit (Full-Time and Part-Time) P.E. Credit FTES Report**

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

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

**Inmates in Correctional Facilities FTES**

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

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

**Apprenticeship FTES**

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

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

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

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

**CENTERS FTES**

Center	Credit FTES	Noncredit FTES	Total FTES
Total			

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

**CAREER DEVELOPMENT AND COLLEGE PREPARATION Noncredit FTES**

Control Number	Course ID	Course Title	Total FTES	Number of Sections
CCC000340276	BusinessBUS0	Business English and Writing	0.00	0
CCC000359174	BusinessBUS0	Business Language Skills	0.00	0
CCC000305304	BusinessBUS0	Introduction to Business	0.00	0
CCC000130899	ComputerAppl	Microsoft Access Level 1	0.00	0
CCC000277357	ComputerAppl	Microsoft Access Level 2	0.00	0
CCC000235519	ComputerAppl	Microsoft Excel Level 2	0.00	0
CCC000180226	ComputerAppl	Microsoft Excel Specialist	0.00	0
CCC000367871	ComputerAppl	Microsoft PowerPoint Level 2	0.00	0
CCC000329021	ComputerAppl	Microsoft PowerPoint Specialist	0.00	0
CCC000353790	ComputerInfo	Introduction to Computer Information Systems	0.00	0
CCC000627344	DisabledStud	Adaptive Technology and Microsoft Office	0.00	0
CCC000627341	DisabledStud	Computer Assisted Instruction	0.00	0
CCC000627345	DisabledStud	Computerized Job Readiness Skills	0.00	0
CCC000627340	DisabledStud	Math Skills for Everyday Life	0.00	0
CCC000627342	DisabledStud	Orientation to College for Students with Limitations	0.00	0
CCC000627338	DisabledStud	Reading Skills for Everyday Life	0.00	0
CCC000627343	DisabledStud	Self-Development & Career Exploration	0.00	0
CCC000627339	DisabledStud	Writing Skills for Everyday Life	0.00	0
CCC000576844	EnglishasaSe	ESL in the Health Care Setting	0.00	0
CCC000581684	EnglishasaSe	Intermediate-Low Listening/Speaking	0.00	0
CCC000581683	EnglishasaSe	Intermediate-Low Reading and Writing	0.00	0
CCC000580025	ESL510	ESL for Computers and Computing	0.00	0
CCC000639642	ESL511	Reading and Writing 2	0.00	0
CCC000639643	ESL512	Listening and Speaking 2	0.00	0
CCC000641624	ESL521	Reading and Writing 3	0.00	0
CCC000641625	ESL522	Listening and Speaking 3	0.00	0
CCC000581682	ESL542	Advanced English Grammar	0.00	0
CCC000580024	ESL550	ESL for the Workplace	0.00	0
CCC000575853	MathematicsM	Math for Medical Assisting	0.00	0
CCC000619787	MedicalAssis	Fundamentals of Health Navigation	0.00	0
CCC000606099	MedicalAssis	Fundamentals of Medical Terminology I	0.00	0
CCC000571200	MedicalAssis	Fundamentals of Medical Terminology I	0.00	0

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

District: San Jose-Evergreen CCD

**CAREER DEVELOPMENT AND COLLEGE PREPARATION Noncredit FTES**

<b>Control Number</b>	<b>Course ID</b>	<b>Course Title</b>	<b>Total FTES</b>	<b>Number of Sections</b>
CCC000571256	MedicalAssis	Fundamentals of Medical Terminology II	0.00	0
CCC000569939	MedicalAssis	Introduction to Healthcare Professions	0.00	0
CCC000619788	MedicalAssis	Medical Law and Ethics	0.00	0
<b>Total</b>			0.00	0



**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: Evergreen Valley College

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

	<b>State Residents (and Nonresidents Attending Noncredit Courses)</b>	
	Attendance FTES	Factored FTES
<b>Summer Intersession (Summer 2023 Only)</b>		
1. Noncredit (Parts IV.A.1 + VII.A.3)	5.87	5.87
2. Credit (Parts III.A.1 + VI.A.1)	357.25	357.25
<b>Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)</b>		
1. Noncredit (Parts IV.B.1 + VII.B.3)	0.00	0.00
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	420.66	420.66
<b>Primary Terms (Exclusive of Summer Intersession)</b>		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II)	1,730.41	1,730.41
(b) Daily Census Contact Hours (Part III)	239.48	240.80
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C)	66.07	66.53
(b) Credit (Part IV.D)	26.50	27.29
3. Alternative Attendance Accounting Procedure Courses		
(a) Weekly Census Procedure Courses (Part V)(Credit)	1,685.50	1,685.50
(b) Daily Census Procedure Courses (Part V)(Credit)	836.79	836.79
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00
<b>Total FTES</b>		
Total Credit FTES	5,296.59	5,298.70
Total Noncredit FTES	71.94	72.40
Total FTES	5,368.53	5,371.10

<b>Supplemental Information</b>	<b>FTES</b>
Inservice Training Courses	0.00
Basic Skills Courses and Immigrant Education (Noncredit)	67.12
Basic Skills Courses and Immigrant Education (Credit)	97.80

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: Evergreen Valley College

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

	<b>Nonresidents</b>	
	<b>Attendance FTES</b>	<b>Factored FTES</b>
<b>Summer Intersession (Summer 2023 Only)</b>		
1. Noncredit (Parts IV.A.1 + VII.A.3)	3.97	3.97
2. Credit (Parts III.A.1 + VI.A.1)	23.67	23.67
<b>Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)</b>		
1. Noncredit (Parts IV.B.1 + VII.B.3)	0.00	0.00
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	0.10	0.10
<b>Primary Terms (Exclusive of Summer Intersession)</b>		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II)	100.57	100.57
(b) Daily Census Contact Hours (Part III)	16.22	16.31
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C)	27.80	27.99
(b) Credit (Part IV.D)	0.81	0.83
3. Alternative Attendance Accounting Procedure Courses		
(a) Weekly Census Procedure Courses (Part V)(Credit)	65.48	65.48
(b) Daily Census Procedure Courses (Part V)(Credit)	40.80	40.80
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00
<b>Total FTES</b>		
Total Credit FTES	247.65	247.76
Total Noncredit FTES	31.77	31.96
Total FTES	279.42	279.72

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: Evergreen Valley College

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58004, 58050, 58051	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
<b>A. First Primary Term</b>		
1. 1st CW Day	23,944.60	1,237.10
2. 1st CW Extended Day	5,085.00	167.90
<b>B. Second Primary Term</b>		
1. 1st CW Day	22,281.80	1,498.50
2. 1st CW Extended Day	4,422.80	335.60
<b>C. Third Primary Term</b>		
1. 1st CW Day	0.00	0.00
2. 1st CW Extended Day	0.00	0.00

<b>Calculated FTES</b>	<b>Resident FTES</b>	<b>Nonresident FTES</b>
First Period Report Part 1.C.(1)(a)	1,797.55	92.29
Second Period Report Part 1.C.(1)(a)	1,729.78	101.10
Annual Period Report Part 1.C.(1)(a)	1,730.41	100.57
ReCal Period Report Part 1.C.(1)(a)		

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: Evergreen Valley College

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58004, 58050, 58051	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
<b>A. Summer Intersession Courses (Summer 2023 Only)</b>		
1. 1st CD	102,827.40	5,725.70
<b>B. Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)</b>		
1. 1st CD	5,314.70	50.00
<b>C. July 1 - December 31, 2023 (Exclusive of Summer Intersession)</b>		
1. 1st CD Day	46,520.90	3,485.40
2. 1st CD Extended Day	7,881.60	390.00
<b>January 1 - April 15, 2024</b>		
3. 1st CW Day	60,303.60	4,061.40
4. 1st CW Extended Day	4,744.40	340.20
<b>April 16 - June 30, 2024</b>		
5. 1st CW Day	6,275.20	240.80
6. 1st CW Extended Day	0.00	0.00

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	180.06	8.65
	Part 1.B.(2)	10.12	0.10
	Part 1.C.(1)(b)	208.44	15.01
Second Period Report	Part 1.A.(2)	180.06	8.65
	Part 1.B.(2)	10.12	0.10
	Part 1.C.(1)(b)	229.09	16.18
Annual Period Report	Part 1.A.(2)	195.86	10.91
	Part 1.B.(2)	10.12	0.10
	Part 1.C.(1)(b)	239.48	16.22
ReCal Period Report	Part 1.A.(2)	195.86	10.91
	Part 1.B.(2)	10.12	0.10
	Part 1.C.(1)(b)	239.48	16.22

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: Evergreen Valley College

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58003.1(e), 58007	Contact Hours of State Residents	Contact Hours of Nonresidents (ECS 76140)*
<b>A. Summer Intersession Courses (Summer 2023 Only)</b>		
1. Noncredit Courses	3,081.70	2,084.10
2. Credit Courses	0.00	0.00
<b>B. Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)</b>		
1. Noncredit Courses	0.00	0.00
2. Credit Courses	0.00	0.00
<b>C. Noncredit Courses (Exclusive of Summer Intersession)</b>		
1. July 1 - December 31, 2023	17,680.60	6,492.00
2. January 1 - April 15, 2024	338.00	191.00
3. April 16 - June 30, 2024	16,670.00	7,913.80
<b>D. Credit Courses (Exclusive of Summer Intersession)</b>		
1. July 1 - December 31, 2023 Day	6,667.70	191.00
2. July 1 - December 31, 2023 Extended Day	528.00	42.00
3. January 1 - April 15, 2024 Day	0.00	0.00
4. January 1 - April 15, 2024 Extended Day	460.00	0.00
5. April 16 - June 30, 2024 Day	6,258.70	192.00
6. April 16 - June 30, 2024 Extended Day	0.00	0.00

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: Evergreen Valley College

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

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(1)	5.87	3.97
	Part 1.A.(2)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	66.06	24.93
	Part 1.C.(2)(b)	20.91	0.89
Second Period Report	Part 1.A.(1)	5.87	3.97
	Part 1.A.(2)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	33.40	12.64
	Part 1.C.(2)(b)	14.58	0.44
Annual Period Report	Part 1.A.(1)	5.87	3.97
	Part 1.A.(2)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	66.07	27.80
	Part 1.C.(2)(b)	26.50	0.81
ReCal Period Report	Part 1.A.(1)	5.87	3.97
	Part 1.A.(2)	0.00	0.00
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	66.07	27.80
	Part 1.C.(2)(b)	26.50	0.81

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: Evergreen Valley College

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

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

1. 1st CW Day	24,842.50	835.50
2. 1st CW Extended Day	1,758.00	104.00

**B. Second Primary Term**

1. 1st CW Day	22,900.00	989.00
2. 1st CW Extended Day	1,064.50	36.00

**C. Third Primary Term**

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

<b>Calculated FTES</b>	<b>Resident FTES</b>	<b>Nonresident FTES</b>
First Period Report Part 1.C.(3)(a)	1,769.63	66.63
Second Period Report Part 1.C.(3)(a)	1,685.57	65.48
Annual Period Report Part 1.C.(3)(a)	1,685.50	65.48
ReCal Period Report Part 1.C.(3)(a)	1,685.50	65.48

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: Evergreen Valley College

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(f), 58050, 58051, 58009.5	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
<b>A. Summer Intersession Courses (Summer 2023 Only)</b>		
1. 1st CD	84,727.40	6,699.00
<b>B. Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)</b>		
1. 1st CD	215,534.00	0.00
<b>C. July 1 - December 31, 2023 (Exclusive of Summer Intersession)</b>		
1. 1st CD Day	237,026.45	10,269.00
2. 1st CD Extended Day	1,434.40	0.00
<b>January 1 - April 15, 2024</b>		
3. 1st CW Day	199,683.00	11,084.00
4. 1st CW Extended Day	1,173.00	65.20
<b>April 16 - June 30, 2024</b>		
5. 1st CW Day	0.00	0.00
6. 1st CW Extended Day	0.00	0.00

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	390.89	18.88
	Part 1.B.(2)	161.11	13.04
	Part 1.C.(3)(b)	907.30	40.67
Second Period Report	Part 1.A.(2)	390.89	18.88
	Part 1.B.(2)	161.29	12.85
	Part 1.C.(3)(b)	894.68	42.66
Annual Period Report	Part 1.A.(2)	161.39	12.76
	Part 1.B.(2)	410.54	0.00
	Part 1.C.(3)(b)	836.79	40.80
ReCal Period Report	Part 1.A.(2)	161.39	12.76
	Part 1.B.(2)	410.54	0.00
	Part 1.C.(3)(b)	836.79	40.80



**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: Evergreen Valley College

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

Reference: Education Code Sections 66700, 70901, 84750, 84757 Title 5 Sections 58003.1(f)(2), 55200, 55230, 55250	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. Summer Intersession Courses (Summer 2023 Only)**

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

**B. Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)**

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

**C. July 1 - December 31, 2023 (Exclusive of Summer Intersession)**

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

**January 1 - April 15, 2024**

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

**April 16 - June 30, 2024**

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

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: Evergreen Valley College

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

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

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: P1

College: Evergreen Valley College

**PART VIII. FTES ANNUALIZERS AND TERM LENGTH MULTIPLIERS**

	<b>Annualizer</b>
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**First Period Report**

A. Part II	2.0000
B. Part III	2.0000
C. Part IV Noncredit	2.0000
Part IV Credit	2.0000
D. Part V	2.0000
E. Part VI	2.0000
F. Part V	2.0000

**Second Period Report**

A. Part II	1.0000
B. Part III	1.0000
C. Part IV Noncredit	1.0000
Part IV Credit	1.0000
D. Part V	1.0000
E. Part VI	1.0000
F. Part V	1.0000

	<b>Term Length Multiplier</b>
First Primary Term	16.30
Second Primary Term	16.30
Third Primary Term	0.00

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: Evergreen Valley College

**ADJUSTMENT TO FULL-TIME EQUIVALENT STUDENTS (FTES)**

	Total Faculty Contact Hours of Instruction Released for Flex-Time Activities (see Instructions 2 & 3)	Total Faculty Contact Hours of Instruction (Actual Teaching Hours) of All Instructors in the Academic Year Exclusive of any Intersession (see Instructions 5)	F Factor
Reference: Education Code Section 84890 Title 5 Sections 55700ff, 55720ff			

**A. Credit Courses**

1. Weekly Census Procedure Courses	233.60	42,491.86	1.0055
2. Daily Census Procedure Courses			
3. Positive Attendance Credit Courses	37.00	1,247.61	1.0297
4. Alternative Attendance Accounting Procedure			
a. Weekly Census Procedure Courses			
b. Daily Census Procedure Courses	0.00	0.00	1.0000

**B. Noncredit Courses**

1. Positive Attendance	18.10	2,637.35	1.0069
2. Noncredit Distance Education	0.00	0.00	1.0000

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: San Jose City College

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

		<b>State Residents (and Nonresidents Attending Noncredit Courses)</b>	
		Attendance FTES	Factored FTES
<b>Summer Intersession (Summer 2023 Only)</b>			
1. Noncredit (Parts IV.A.1 + VII.A.3)	12.93	12.93	
2. Credit (Parts III.A.1 + VI.A.1)	380.90	380.90	
<b>Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)</b>			
1. Noncredit (Parts IV.B.1 + VII.B.3)	0.00	0.00	
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	5.82	5.82	
<b>Primary Terms (Exclusive of Summer Intersession)</b>			
1. Census Procedure Courses			
(a) Weekly Census Contact Hours (Part II)	1,334.16	1,334.16	
(b) Daily Census Contact Hours (Part III)	327.09	328.30	
2. Actual Hours of Attendance Procedure Courses			
(a) Noncredit (Part IV.C)	43.07	43.42	
(b) Credit (Part IV.D)	82.53	82.92	
3. Alternative Attendance Accounting Procedure Courses			
(a) Weekly Census Procedure Courses (Part V)(Credit)	1,689.62	1,689.62	
(b) Daily Census Procedure Courses (Part V)(Credit)	656.16	656.16	
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00	
<b>Total FTES</b>			
Total Credit FTES	4,476.28	4,477.88	
Total Noncredit FTES	56.00	56.35	
Total FTES	4,532.28	4,534.23	

Supplemental Information	FTES
Inservice Training Courses	0.00
Basic Skills Courses and Immigrant Education (Noncredit)	140.57
Basic Skills Courses and Immigrant Education (Credit)	60.42

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: San Jose City College

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

	<b>Nonresidents</b>	
	<b>Attendance FTES</b>	<b>Factored FTES</b>
<b>Summer Intersession (Summer 2023 Only)</b>		
1. Noncredit (Parts IV.A.1 + VII.A.3)	20.98	20.98
2. Credit (Parts III.A.1 + VI.A.1)	31.95	31.95
<b>Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)</b>		
1. Noncredit (Parts IV.B.1 + VII.B.3)	0.00	0.00
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	1.73	1.73
<b>Primary Terms (Exclusive of Summer Intersession)</b>		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II)	102.71	102.71
(b) Daily Census Contact Hours (Part III)	41.03	41.18
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C)	100.80	101.63
(b) Credit (Part IV.D)	3.00	3.01
3. Alternative Attendance Accounting Procedure Courses		
(a) Weekly Census Procedure Courses (Part V)(Credit)	115.02	115.02
(b) Daily Census Procedure Courses (Part V)(Credit)	56.39	56.39
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00
<b>Total FTES</b>		
Total Credit FTES	351.83	351.99
Total Noncredit FTES	121.78	122.61
Total FTES	473.61	474.60

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: San Jose City College

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58004, 58050, 58051	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
<b>A. First Primary Term</b>		
1. 1st CW Day	14,909.04	1,081.00
2. 1st CW Extended Day	7,757.70	287.00
<b>B. Second Primary Term</b>		
1. 1st CW Day	13,617.00	1,405.50
2. 1st CW Extended Day	6,687.80	534.80
<b>C. Third Primary Term</b>		
1. 1st CW Day	0.00	0.00
2. 1st CW Extended Day	0.00	0.00

<b>Calculated FTES</b>	<b>Resident FTES</b>	<b>Nonresident FTES</b>
First Period Report Part 1.C.(1)(a)	1,403.78	88.67
Second Period Report Part 1.C.(1)(a)	1,330.70	103.64
Annual Period Report Part 1.C.(1)(a)	1,334.16	102.71
ReCal Period Report Part 1.C.(1)(a)		

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: San Jose City College

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58004, 58050, 58051	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
<b>A. Summer Intersession Courses (Summer 2023 Only)</b>		
1. 1st CD	49,348.80	4,222.00
<b>B. Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)</b>		
1. 1st CD	1,592.50	808.40
<b>C. July 1 - December 31, 2023 (Exclusive of Summer Intersession)</b>		
1. 1st CD Day	92,946.10	10,598.90
2. 1st CD Extended Day	7,446.46	915.76
<b>January 1 - April 15, 2024</b>		
3. 1st CW Day	62,341.90	9,180.40
4. 1st CW Extended Day	6,220.00	573.20
<b>April 16 - June 30, 2024</b>		
5. 1st CW Day	2,767.80	270.20
6. 1st CW Extended Day	0.00	0.00

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	81.34	13.55
	Part 1.B.(2)	3.00	1.57
	Part 1.C.(1)(b)	381.58	44.93
Second Period Report	Part 1.A.(2)	81.34	13.55
	Part 1.B.(2)	3.00	1.57
	Part 1.C.(1)(b)	321.67	40.61
Annual Period Report	Part 1.A.(2)	94.00	8.04
	Part 1.B.(2)	3.03	1.54
	Part 1.C.(1)(b)	327.09	41.03
ReCal Period Report	Part 1.A.(2)	94.00	8.04
	Part 1.B.(2)	3.03	1.54
	Part 1.C.(1)(b)	327.09	41.03



**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: San Jose City College

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(b), 58003.1(e), 58007	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. Summer Intersession Courses (Summer 2023 Only)**

1. Noncredit Courses	6,787.30	11,012.00
2. Credit Courses	319.80	158.00

**B. Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)**

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

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

1. July 1 - December 31, 2023	12,258.50	27,192.60
2. January 1 - April 15, 2024	149.60	149.20
3. April 16 - June 30, 2024	10,202.50	25,577.10

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

1. July 1 - December 31, 2023 Day	5,246.80	450.50
2. July 1 - December 31, 2023 Extended Day	5,706.00	0.00
3. January 1 - April 15, 2024 Day	308.20	84.40
4. January 1 - April 15, 2024 Extended Day	0.00	0.00
5. April 16 - June 30, 2024 Day	10,060.00	689.80
6. April 16 - June 30, 2024 Extended Day	22,006.00	350.60

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: San Jose City College

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

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(1)	11.58	22.32
	Part 1.A.(2)	0.61	0.30
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	37.19	104.42
	Part 1.C.(2)(b)	40.04	1.54
Second Period Report	Part 1.A.(1)	12.65	21.26
	Part 1.A.(2)	0.61	0.30
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	22.67	52.48
	Part 1.C.(2)(b)	20.86	0.86
Annual Period Report	Part 1.A.(1)	12.93	20.98
	Part 1.A.(2)	0.61	0.30
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	43.07	100.80
	Part 1.C.(2)(b)	82.53	3.00
ReCal Period Report	Part 1.A.(1)	12.93	20.98
	Part 1.A.(2)	0.61	0.30
	Part 1.B.(1)	0.00	0.00
	Part 1.B.(2)	0.00	0.00
	Part 1.C.(2)(a)	43.07	100.80
	Part 1.C.(2)(b)	82.53	3.00

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: San Jose City College

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

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

1. 1st CW Day	20,641.00	1,164.00
2. 1st CW Extended Day	6,064.00	369.00

**B. Second Primary Term**

1. 1st CW Day	19,627.50	1,523.50
2. 1st CW Extended Day	4,356.00	394.00

**C. Third Primary Term**

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

<b>Calculated FTES</b>	<b>Resident FTES</b>	<b>Nonresident FTES</b>
First Period Report Part 1.C.(3)(a)	1,777.60	104.67
Second Period Report Part 1.C.(3)(a)	1,689.18	115.85
Annual Period Report Part 1.C.(3)(a)	1,689.62	115.02
ReCal Period Report Part 1.C.(3)(a)	1,689.62	115.02

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: San Jose City College

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

Reference: Education Code Section 84750 Title 5 Sections 55100, 58003.1(f), 58050, 58051, 58009.5	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
<b>A. Summer Intersession Courses (Summer 2023 Only)</b>		
1. 1st CD	150,302.00	12,396.00
<b>B. Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)</b>		
1. 1st CD	1,467.00	97.80
<b>C. July 1 - December 31, 2023 (Exclusive of Summer Intersession)</b>		
1. 1st CD Day	116,732.00	8,027.00
2. 1st CD Extended Day	21,679.00	1,075.00
<b>January 1 - April 15, 2024</b>		
3. 1st CW Day	172,820.00	17,685.00
4. 1st CW Extended Day	33,252.00	2,819.00
<b>April 16 - June 30, 2024</b>		
5. 1st CW Day	0.00	0.00
6. 1st CW Extended Day	0.00	0.00

Calculated FTES		Resident FTES	Nonresident FTES
First Period Report	Part 1.A.(2)	320.86	32.77
	Part 1.B.(2)	2.79	0.19
	Part 1.C.(3)(b)	526.41	35.55
Second Period Report	Part 1.A.(2)	320.86	32.77
	Part 1.B.(2)	2.79	0.19
	Part 1.C.(3)(b)	678.96	57.42
Annual Period Report	Part 1.A.(2)	286.29	23.61
	Part 1.B.(2)	2.79	0.19
	Part 1.C.(3)(b)	656.16	56.39
ReCal Period Report	Part 1.A.(2)	286.29	23.61
	Part 1.B.(2)	2.79	0.19
	Part 1.C.(3)(b)	656.16	56.39

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: San Jose City College

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

Reference: Education Code Sections 66700, 70901, 84750, 84757 Title 5 Sections 58003.1(f)(2), 55200, 55230, 55250	<b>Contact Hours of State Residents</b>	<b>Contact Hours of Nonresidents (ECS 76140)*</b>
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**A. Summer Intersession Courses (Summer 2023 Only)**

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

**B. Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)**

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

**C. July 1 - December 31, 2023 (Exclusive of Summer Intersession)**

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

**January 1 - April 15, 2024**

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

**April 16 - June 30, 2024**

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

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: San Jose City College

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

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

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: P1

College: San Jose City College

**PART VIII. FTES ANNUALIZERS AND TERM LENGTH MULTIPLIERS**

	<b>Annualizer</b>
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**First Period Report**

A. Part II	2.0000
B. Part III	2.0000
C. Part IV Noncredit	2.0000
Part IV Credit	2.0000
D. Part V	2.0000
E. Part VI	2.0000
F. Part V	2.0000

**Second Period Report**

A. Part II	1.0000
B. Part III	1.0000
C. Part IV Noncredit	1.0000
Part IV Credit	1.0000
D. Part V	1.0000
E. Part VI	1.0000
F. Part V	1.0000

	<b>Term Length Multiplier</b>
First Primary Term	16.30
Second Primary Term	16.30
Third Primary Term	0.00

**2023-2024 APPORTIONMENT ATTENDANCE REPORT**

Period: Annual

College: San Jose City College

**ADJUSTMENT TO FULL-TIME EQUIVALENT STUDENTS (FTES)**

Reference: Education Code Section 84890 Title 5 Sections 55700ff, 55720ff	Total Faculty Contact Hours of Instruction Released for Flex-Time Activities (see Instructions 2 & 3)	Total Faculty Contact Hours of Instruction (Actual Teaching Hours) of All Instructors in the Academic Year Exclusive of any Intersession (see Instructions 5)	F Factor
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**A. Credit Courses**

1. Weekly Census Procedure Courses 2. Daily Census Procedure Courses	142.34	38,043.46	1.0037
3. Positive Attendance Credit Courses	21.11	4,526.10	1.0047
4. Alternative Attendance Accounting Procedure a. Weekly Census Procedure Courses b. Daily Census Procedure Courses	0.00	0.00	1.0000

**B. Noncredit Courses**

1. Positive Attendance	54.81	6,709.08	1.0082
2. Noncredit Distance Education	0.00	0.00	1.0000



# Glossary of Accounting Terminology

## **50 Percent Law**

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

## **Abatements**

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

## **Accounts Payable**

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

## **Accounts Receivable**

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

## **Allocation of Costs**

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

## **Apportionments**

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

## **Appropriations**

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

## **Appropriation for Contingency**

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

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

## **Appropriation Limit**

See Gann Limitation

## **Assessed Valuation**

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

## **Associated Students Funds**

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

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

## **Audit**

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

## **Balance Sheet**

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

# Glossary of Accounting Terminology

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

## **Basic Skills**

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

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

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

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

## **Bonded Indebtedness**

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

## **Bookstore Fund**

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

## **Budget Document**

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

## **Capital Outlay**

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

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

## **CARE**

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

## **Categorical Funds**

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

## **Child Development Fund**

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

## **Capital Projects Funds**

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

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

A law passed by the California legislature

# Glossary of Accounting Terminology

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

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

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

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

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

## **Costs**

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

## **Costs, Direct**

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

## **Costs, Direct Support**

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

## **Costs Indirect Support**

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

## **Current Assets**

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

## **Current Expense of Education**

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

## **Current Liabilities**

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

## **Debt Service Funds**

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

## **Deferred Maintenance**

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

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

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

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

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

## **Drug-free Workplace**

All institutions receiving grants from any

# Glossary of Accounting Terminology

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

## **Employee Benefits**

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

## **Encumbrances**

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

## **EOPS**

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

## **Equalization Aid**

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

## **Excess Tax Revenue**

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

## **Faculty and Staff Diversity**

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

## **Fiscal Year**

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

## **Fixed Assets**

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

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

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

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

## **Funds, Restricted**

Those moneys designated by law or a donor

# Glossary of Accounting Terminology

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

## **Funds, Unrestricted**

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

## **GAIN**

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

## **Gann Amendment**

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

## **Gann Limitation**

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

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

## **General Ledger**

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

## **General Purpose Tax Rate**

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

## **Governmental Funds**

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

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

## **Income**

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

## **Inflation Factor**

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

# Glossary of Accounting Terminology

## **LEA**

Local Education Agency.

## **Leveling Down**

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

## **Leveling Up**

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

## **Low Expenditure Districts**

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

## **Mandated Costs**

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

## **Matriculation**

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

educational objective within a reasonable time after enrolling.

## **Minimum Qualifications and Hiring Criteria**

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

## **Nonresident Tuition**

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

## **Objects of Expenditure**

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

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

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

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

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

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

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

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

Includes books, supplies, and materials.

# Glossary of Accounting Terminology

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

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

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

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

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

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

## **PERB**

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

## **PERS**

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

## **Per Capita Personal Income**

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

## **Prior Year Taxes**

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

## **Proceeds of Taxes**

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

## **Program-Based Funding**

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

## **Proposition 4 (1979)**

See Gann Amendment

## **Proposition 13 (1978)**

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

## **Proposition 98 (1988)**

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

## **Proposition 111 (1990)**

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

# Glossary of Accounting Terminology

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

## **Reserves**

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

## **Revenue**

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

## **Revolving Fund**

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

## **SEA**

State Education Agency.

## **Secured Property**

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

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

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

## **Serrano-Priest Decision**

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

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

## **STRS**

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

## **Student Financial Aid Funds**

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

### **Federal Aid:**

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

### **State Aid:**

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

## **Subventions**

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

## **Tax Rate**

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



# Glossary of Accounting Terminology

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

## **Tax Rate Limit**

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

## **TOP**

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

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

## **Trailer Coach Fees**

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

## **TRANS**

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

## **Transfer Centers**

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

of community college students to four-year institutions.

## **Unsecured Property**

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

## **Vocational Education Funds**

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

## **Warrant**

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