



SAN JOSÉ · EVERGREEN
Community College District

2025-2026 ADOPTED BUDGET REPORT

• September 9, 2025 •

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

VER_SEPT 04, 2025





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*Prepared in collaboration with
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Preface

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

More importantly, the budget is also a moral document.

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

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

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**FY 2025-26 SJECCD
ADOPTED BUDGET HIGHLIGHTS**



FY 2025-26 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 2024 term, EVC and SJCC reported student headcounts of 9,644 and 9,159 respectively, for a total 16,811 (4,806 credit FTES). For the spring 2025 term, EVC and SJCC reported student headcounts of 8,746 and 8,567 respectively, for a total 15,531 (4,325 FTES).

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, when 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

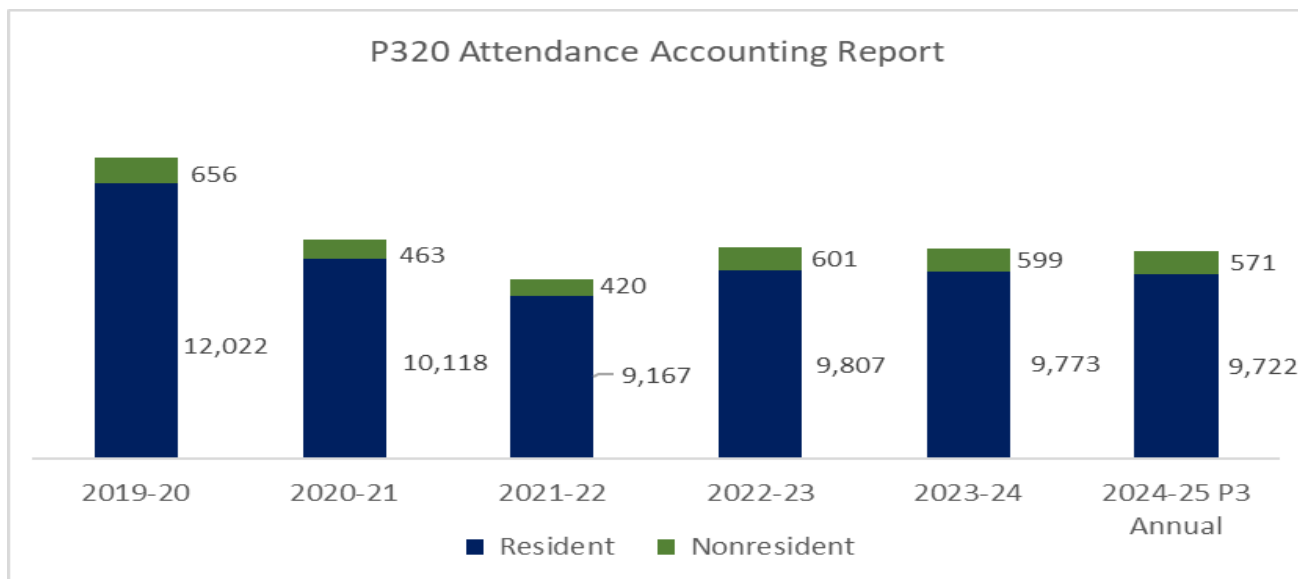
improving outcomes for such students, and to reduce the emphasis on enrollment growth so that colleges can focus on student success.

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 FY2025-26 estimated revenue from the SCFF calculation is \$96.8 million. The SCFF minimum revenue guarantee protection for FTES provides an additional \$0.5 million. Overall, the District’s calculated total computational revenue (TCR) is \$97.3 million for FY2025-26 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 operations.

BUDGET OUTLOOK

COVID-19 dealt a setback to higher education across the country, and SJECCD has not been excluded from the impact. Between 2020 and 2023, the budget has been supported by the influx of one-time funding from both federal and state sources. While the federal and state money helped provide financial relief to fill some voids over the past three years, the District is facing a structural challenge as that funding has dried. Between 2019 (pre- pandemic) and 2024 (post pandemic), the District has experienced an 18% decline in enrollment count, or approximately 2,300 FTES.



Launched by the Administrative Services Division, the District created a “**4-Part Plan to Fiscal Sustainability**” in November 2024. This framework serves as a realignment path to get the District’s funding model back on track to be nimbler and more responsive in preventing structural deficits. The 4-Part Plan advances the District’s strategic planning objectives. Based on quantitative and qualitative analyses of our operations and academic portfolio, the 4-Part Plan positions us for growth in the future and minimizes the negative impacts to our employees and students. A description of each component of the 4-Part Plan, along with expected outcomes, is highlighted in the following table.

THE 4-PART PLAN EXECUTION			
ADMINISTRATIVE OPERATIONAL EXCELLENCE	ENROLLMENT MANAGEMENT	ACADEMIC PROGRAM REVITALIZATION	ALTERNATIVE REVENUE OPTIONS
PART 1	PART 2	PART 3	PART 4
<ul style="list-style-type: none"> Administrative Operational Excellence will begin to <u>reorganize our administrative structure</u> with a focus on fiscal, human resources, and technology operations. <u>Analyze people, processes and technology to determine where tasks should be performed, develop appropriate position descriptions, and provide training and other kinds of support to ensure fiscal sustainability.</u> 	<ul style="list-style-type: none"> <u>Identify in-demand programs that need additional capacity and show evidence</u> that revenue will be realized immediately as a result. Support a <u>focus on retention and student outcomes</u> that align with the Strategic Plan and Educational Master Plans. 	<ul style="list-style-type: none"> Review and assess program pathways and course offerings to ensure that we are enabling, rather than deterring, our students’ paths to completion. Initiatives may include coordinating scheduling and implementing better degree planning software that connects to course planning. 	<ul style="list-style-type: none"> Generate alternative sources of revenue to offset difficult budgets and defray rising costs in the context of shifting demographic changes, trends in appropriations, and other pressures such as cost inflation. Three (3) focus areas around New Public and Private Partnership (P3) Revenues; New Facilities + Auxiliary Revenues; and New Private Grants + Philanthropy
EXPECTED OUTCOMES			
<ul style="list-style-type: none"> Streamline administrative services to align with current needs, creating a more efficient system that reduces redundancy and enhances service delivery for students and staff. Reduce duplication to eliminate overlapping efforts, improve operational efficiency and allow more focused support for student needs. Achieve compliance which will ensure consistency and stronger compliance in key areas like Human Resources, Fiscal, and Technology 	<ul style="list-style-type: none"> Establish guiding principles and a strategic vision for enrollment management that aligns with District Strategic Plan and Colleges’ Educational Master Plans Sharing of best practices around outreach, support, services, and class efficiency Align strategy, policy, and processes for enrollment management across both Colleges Identify initiatives to support enrollment growth opportunities or targeted student enrollment 	<ul style="list-style-type: none"> Program offerings which are student-centered, high-quality, and academically rigorous free from barriers to degree completion. Pathways aligned with student and employer demand: by providing social and economic mobility in the job market. Advance District strategic plan and alignment with Board Ends Policies As a whole, academic program portfolio attracts sufficient revenues to cover the costs associated with providing high quality education 	<ul style="list-style-type: none"> Align revenue streams around core priorities; incorporating market feedback, financial trends, and campus needs. Optimize campus building and land use that uniquely use resources that support campus activities, increase outreach and public profile, welcome a broader community into our campus. Diversify funding source and create greater transparency and reports on impact and growth

JANUARY 2025 GOVERNOR'S STATE BUDGET PROPOSAL

The release of the Governor's budget proposal is the first step in the budget process for the 2025-26 fiscal year. The Department of Finance will release the budget bill and any related trailer bills, and the Assembly and Senate will begin their budget debates. These debates will continue through the May Revise and until a final budget is adopted in June.

Community colleges will experience a modest \$230 million (1.7%) increase in funding over the revised 2024-25 funding, going from \$13.4 billion to \$13.6 billion. However, when compared to the 2024-25 Enacted Budget, the increase is much larger at \$782 million (\$358.5 million in ongoing funds and \$394.5 million in one-time funds). The Governor's proposal also builds in a 2.43% COLA. As a community supported basic-aid district, SJECCD's general fund revenues are not affected by the COLA. However, the COLA does apply to the District's funding for categorical programs including Adult Education (2.41% COLA), EOPS, DSPS, Apprenticeship (2.45% COLA), and CalWORKs programs.

The budget includes \$30.4 million to account for 0.5% enrollment growth in the system, which will result in unfunded FTES for the District, and throughout the State, since the State FTES is growing by an average of 1.5%. As with recent prior years, Strong Workforce and SEAP are not proposed to receive a COLA increase, which would cause a strain on the District's budget. Annually, the District receives about \$2.1 million in Strong Workforce and \$230k in SEAP funding respectively.

MAY 2025 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 revision reflects input from various constituencies and updated revenue and expense projections. The final State budget is signed into law by June 15 each year. The Governor released the May Revision to the 2025-2026 January Budget Proposal on May 10. The update indicates that California has become the fourth largest economy in the world. Tariff disruptions, market volatility, a decline in international tourism, and higher Medi-Cal costs have directly resulted in a projected \$12 billion shortfall after incorporating downward estimates in revenues. The May Revision addresses the \$12 billion shortfall by making \$5 billion in reductions to ongoing health programs, increasing revenues and borrowing \$5.3 billion from special funds, and shifting \$1.7 billion to future years.

Most state-funded programs are experiencing either reduction in funding from the current year allocations and/or lower allocations than what were proposed in the January Governor's Budget. The Community College System will experience a modest \$625 million increase in funding over the 2024-25 Enacted Budget going from \$12.3 billion to \$12.9 billion. However, when compared to the January Governor's Budget for 2025-26, there has been a reduction in the cost-of-living adjustments (COLA) and several reductions to one-time funding. The May Revision does provide increased funding for enrollment growth and funding to eliminate the deficits imposed on non-basic aid districts.

- The cost-of-living adjustment (COLA) in the May Revise is 2.30%, lower than the 2.43% in the January proposal.
- Enrollment growth is fully funded at 2.35% in the May Revise, compared to the 0.5% in the

January proposal. The growth demonstrates the Governor's commitment to maintaining and expanding access to higher education for state residents.

The May Revision significantly changed the proposals for the new ongoing grant resources and one-time funds for investments in two technology initiatives and credit for prior learning programs from what appeared in the January budget. The capital outlay projects proposed in January remain the same. The estimated allocations to SJECCD are based on the District's current percentage of the statewide share.

Ongoing Resources:

- \$26.2 million (2.30%) cost of living adjustment (COLA) for Adult Education, EOPS, CARE, DSPS, Apprenticeship, CalWORKS, and Child Care Tax Bailout.
- \$10 million (a reduction of \$20 million) to expand the Rising Scholars Network, which provides educational opportunities to students impacted by the criminal justice system. It is unknown whether the District's allocation for this program will be increased or not.
- \$0 (a reduction of \$29 million) for the creation of a systemwide common data platform.
- \$5 million (a reduction of \$2 million) for the creation and expansion of credit for prior learning policies. It is unknown how these ongoing resources will be allocated, so no estimate has been made of the impact on SJECCD.

One-Time Resources:

- \$0 (a reduction of \$168 million) for completion of the Statewide Technology Transformation project, which will streamline and standardize data collection across the system and create a cloud-based common enterprise system for use by all districts.
- \$12 million (a reduction of \$121.5 million) for the development of a common cloud data platform across the Community College System. It hopes to "support the Career Education Master Plan by integrating the Program Pathways Mapper AI, eTranscript California, the Mapping Articulated Pathways platform, and the CSU Transfer Planner."
- \$40 million (a reduction of \$53 million) to expand the existing credit for prior learning policies by "developing and beta-testing an outcomes-based funding model that will support community college districts in the integration of credit for prior learning into the enrollment process."
- \$80.9 million to fund 31 capital outlay projects utilizing the newly approved Proposition 2 and the last of Proposition 51 funds that were approved by the voters in 2024 and 2016, respectively. None of the District's projects were included within this allocation.

JUNE 2025 GOVERNOR'S FINAL ENACTED BUDGET

On June 27, the Legislature passed "Budget Bill Junior" AB 102 and a selection of trailer bills that encompass the final agreement with the Governor on the FY2025-26 budget. AB 102 amends SB 101, which contained the Legislature's Version of the budget as passed on June 13. The Governor signed both budget bills and accompanying trailer bills to enact the FY2025-26 budget. The final budget includes \$228 billion in state General Fund expenditures in 2025-26, plus an estimated \$89 billion in special fund spending and \$4 billion in spending from bond accounts. The final budget uses \$7.1 billion of the State's Rainy-Day Fund and about \$6.5 billion from other cash reserves to help balance the budget while mitigating some of the proposed cuts to safety net programs. Furthermore, policymakers have cautioned that potential Federal policy changes and economic uncertainty could significantly impact California and potentially necessitate a reopening of the budget in the coming months.

Overall, the budget maintains core funding for community colleges. A \$60 million flexible block grant has also been added since the May Revise to help districts manage federal funding disruptions and environmental disasters, along with \$20 million for emergency student financial aid assistance.

Federal Update

In early July, the Department of Education notified educational institutions across the country that approximately \$6.2 billion in funding for a variety of education programs would not be distributed in an action called “impoundment.” Impoundment is a presidential authority to temporarily hold funds appropriated by Congress. The action starts a 45-day period in which Congress must approve the request to rescind the funding or the funds must be released. The state of California, along with 23 other states, has filed a lawsuit to have the funds immediately released. The District has prepared a contingency plan for a delay in receiving the funds or having the funds permanently withdrawn.

On July 25, the Education Department announced plans to begin dispersing funds back to states, contingent on states complying with Civil Rights laws.

FY 2025-26 DISTRICT ADOPTED BUDGET

The SJECCD adopted budget for all (26) funds totals \$364.2 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 FY 2025-26

- 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 \$140 per FTES (unrestricted) and \$79 per FTES (restricted)
- Efficiency target goal at 27.2 (annual)
- FTES assumption at 9,750 for residents and 550 for nonresidents
- Exceed Faculty Obligation Number (FON) by approximately 91 FTEF
- Enrollment fee \$46/unit (resident) and \$382/unit (nonresident)
- Contractually obligated and board-approved COLA 3.0%
- Health insurance cost increase 8.70% (PPO) and 8.00% (Kaiser). No change (rate pass) for Dental and Vision.
- Student account receivable doubtful debt allowance \$2.0M
- Compliance with 50% Law
- Balanced budget with local community support funds

Unrestricted General Fund Revenue – Fund 10

The District's Adopted Budget for FY2025-26 includes the assumptions and their proposed impacts from the State Budget released in January 2025. As a community supported district, the District is not affected by a State shortfall. The District no longer relies upon the SCFF's total computational revenue calculation to determine its total available resources as it continues to receive local funding to support its operation. The District performs the SCFF calculation to monitor its community supported status.

Overall, the District's projected revenue for FY2025-26 increased \$7.2 million compared to the total from the FY2024-25 Adopted Budget. The projected revenue for FY2025-26 is approximately \$178.6 million. In November 2016, voters approved Proposition 55 to extend the Education Protection Account (EPA), which is affiliated with the Proposition 30 income tax initiative that was initially passed in November 2012. The District will continue to receive money from Proposition 30 in FY2025-26. The estimated EPA amount for FY2025-26 is approximately \$1.05 million. This is based on \$100 per FTES. The EPA revenue offsets portions of the instructional salary and benefits expenditures.

The projected resident student enrollment fee revenue for FY2025-26 is \$5.3 million. The nonresident out-of-state revenue is approximately \$2.4 million, and \$1.6 million for international students. The nonresident tuition rate is set at \$382 per unit. Property tax revenues are expected to increase by approximately \$5.2 million when compared to the prior year's Adopted Budget. The unstable economy and increase in interest rates create uncertainty in the market, which may cause property values to fluctuate. Market fluctuations may impact the revenue for the District in FY2025-26.

Unrestricted lottery revenues have been budgeted at \$177 per FTES. The revenue from lottery is estimated at \$1.8 million for the Adopted Budget. The unrestricted allocation of lottery revenue is coded and offset by counselor salary and benefit expenditures. The restricted Proposition 20 lottery revenue is recorded and expended in the restricted general fund intended for instructional materials and technology equipment.

Revenues, including CalSTRS State on-behalf pension contributions and the part-time faculty medical benefits, have offsetting expenditures. The unrestricted general fund reserve for FY2025-26 is projected at \$43.3 million. As a community supported district, local funding is used to supplement the budget above the State funded level.

Unrestricted General Fund Expenditures – Fund 10

The total unrestricted general fund expenditure budget is projected to be approximately \$178.6 million and includes all known expenditures. The statutory State COLA is projected to be 2.3%. As a community supported district, the District can offer salary increases that are not in alignment with the recommended State COLA. The District has settled the bargaining agreements with CSEA and AFT, which include a 3.0% COLA for FY2025-26. The projected cost is included in the Adopted Budget, and adjustments were made for normal step and column advancements as earned by individuals. The District also offers medical plans provided by SISC and pays 100% of premiums.

The District's contributions for FY2025-26 are shown in the table below:

Blue Cross Plan	Employee Only Annually	Employee + Spouse Annually	Employee & Child Annually	Family Annually
Medical	\$ 19,212	\$ 40,236	\$ 33,384	\$ 57,528
EAP	\$ -	\$ -	\$ -	\$ -
Dental	\$ 1,783	\$ 1,783	\$ 1,783	\$ 1,783
Vision	\$ 158	\$ 158	\$ 158	\$ 158
Income Protection	\$ 123	\$ 123	\$ 123	\$ 123
Life Insurance (Life)	\$ 137	\$ 137	\$ 137	\$ 137
Dependent Life (Life)	\$ -	\$ 7	\$ 7	\$ 7
Total	\$ 21,413	\$ 42,445	\$ 35,593	\$ 59,737
Kaiser	Employee Only Annually	Employee + Spouse Annually	Employee & Child Annually	Family Annually
Medical	\$ 13,404	\$ 28,008	\$ 23,184	\$ 40,056
EAP	\$ -	\$ -	\$ -	\$ -
Dental	\$ 1,783	\$ 1,783	\$ 1,783	\$ 1,783
Vision	\$ 158	\$ 158	\$ 158	\$ 158
Income Protection	\$ 123	\$ 123	\$ 123	\$ 123
Life Insurance (Life)	\$ 137	\$ 137	\$ 137	\$ 137
Dependent Life (Life)	\$ -	\$ 7	\$ 7	\$ 7
Total	\$ 15,605	\$ 30,217	\$ 25,393	\$ 42,265

Mandatory benefit rates for budget development are as follows:

Benefits Description	Rates FY2024-25	Rates FY2025-26	Increase/ (Decrease)
State Teachers Retirement System (STRS)	19.100%	19.100%	0.000%
Public Employees Retirement System (PERS)	27.050%	26.810%	0.240%
Alternative Plan for PT Employees (APPLE)	3.750%	3.750%	0.000%
Social Security (OASDI)	6.200%	6.200%	0.000%
Medicare	1.450%	1.450%	0.000%
Workers Compensation	0.978%	0.978%	0.000%
Unemployment Insurance	0.050%	0.050%	0.000%

The estimated cost for retiree health benefits (OPEB and Medical Bridge Plan) is approximately \$4.4 million. The District will utilize the fund balance in the Retiree Health Benefits Fund and the OPEB Trust Fund to manage future rate increases.

OBLIGATIONS, COMPLIANCE, AND CHALLENGES

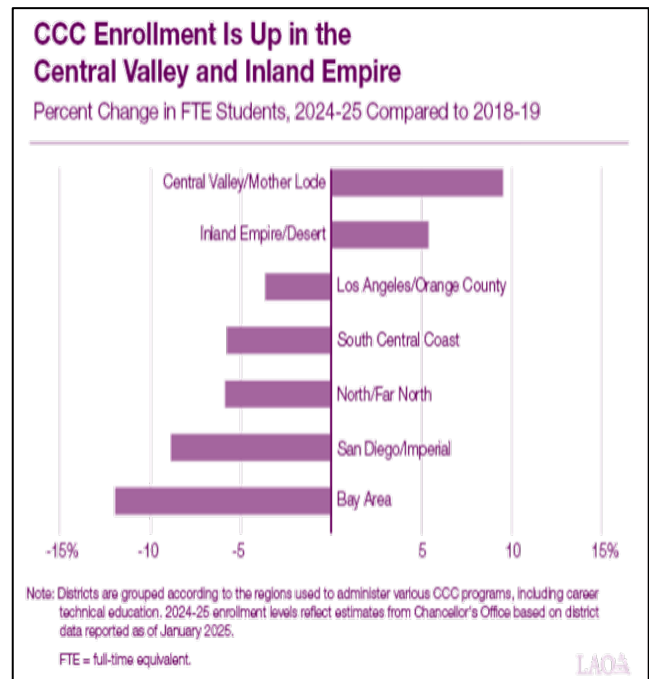
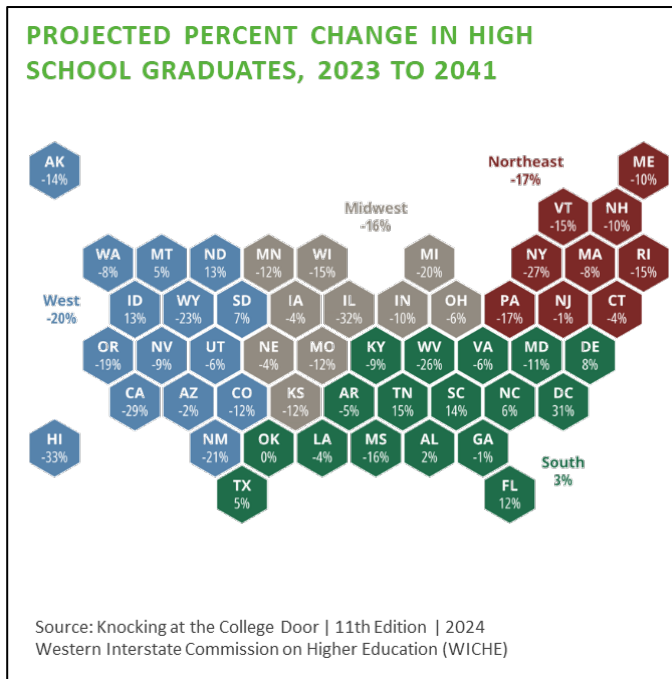
The District has numerous liabilities, obligations, statutory requirements, and challenges that it must consider when developing the budget. The District also addressed long-term obligations by establishing an OPEB Trust Fund to cover long-term retiree health benefits costs. The District continues to analyze its financial resources to ensure it can cover the cost on a long-term basis.

Enrollment Demographic Cliff

The Western Interstate Commission for Higher Education (WICHE) reported in December 2024 that the total number of high school graduates is expected to peak in 2025 and then decline steadily through 2041, typically referred to as the "enrollment cliff." California is projected to experience a 29% decline during this period, attributable to fewer births 18 years prior during the Great Recession of 2008. Furthermore, enrollment patterns vary notably by region within California.

The Central Valley and the Inland Empire have seen growth in community college students primarily from

population growth since 2018-19. In contrast, the Bay Area has experienced the largest enrollment decreases.



CalSTRS and CalPERS Future Rate Increases

CalSTRS and CalPERS rate increases will continue to be a challenge in the future. Below are CalPERS and CalSTRS projected rate changes for the next several years. The Board's Audit and Fiscal Committee is working with the District's leadership on a pension stabilization fund to manage ongoing mandatory pension obligations.

Fiscal Year	CalPERS	CalSTRS
2023-24	26.68%	19.10%
2024-25	27.05%	19.10%
2025-26	26.81%	19.10%
2026-27	26.90%	19.10%
2027-28	27.80%	19.10%

Vacation/Compensatory Time and FT Faculty Banked Leave Liabilities

The District allocated budget in fixed costs to cover the short-term vacation/compensatory time and full-time faculty banked leave liabilities. The fund balance in the unrestricted general fund includes \$6.9 million to cover a portion of the long-term full-time faculty banked leave liability. The banked leave liability is approximately \$3.0 million, and accrued vacation and compensatory time liability is \$3.9 million.

OPEB Liability

Faculty and classified professionals hired prior to September 7, 1982 and February 16, 1982 respectively, are eligible for lifetime medical and dental benefits upon retirement at age 55 and after 10 years of service. In addition, qualifying employees and their dependents can participate in the Medical Bridge Plan if they do not qualify for the lifetime medical and dental benefits. The plan provides eligible retirees and their dependents with medical and dental coverage until they qualify for Medicare. There are 488 retirees currently receiving benefits. There are 519 active participants and 195 retired participants who are eligible for benefits under this plan. The calculated Total OPEB Liability (TOL) for June 30, 2024 is \$30.9 million. The District has established an OPEB Trust Fund to cover the long-term liability. As of June 30, 2025, the balance in the trust is \$40.3 million.

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. Factors such as FTES and State funding level may alter the FON, and there are penalties for districts that do not comply with the FON. The District was in compliance for Fall 2024 using the full-time faculty obligation number. The Adopted Budget includes 279 Full-time Equivalent Faculty (FTEF). The FON obligation compliance number for Fall 2025 is 149.8 FTEF. The District is expected to comply with the FON in 2025.

	2025	2024	2023	2022
FON	149.8	148.8	170.8	200.8
District Full-Time Faculty Reported	241.1	241.1	236.9	238.5
Compliance over (under) FON	91.3	92.3	66.1	37.7

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 FY2024-25, the District reported 50.09% for the compliance number in the 311 annual report. The District is expecting to comply with the 50% law in FY2025-26.



SAN JOSÉ · EVERGREEN
Community College District

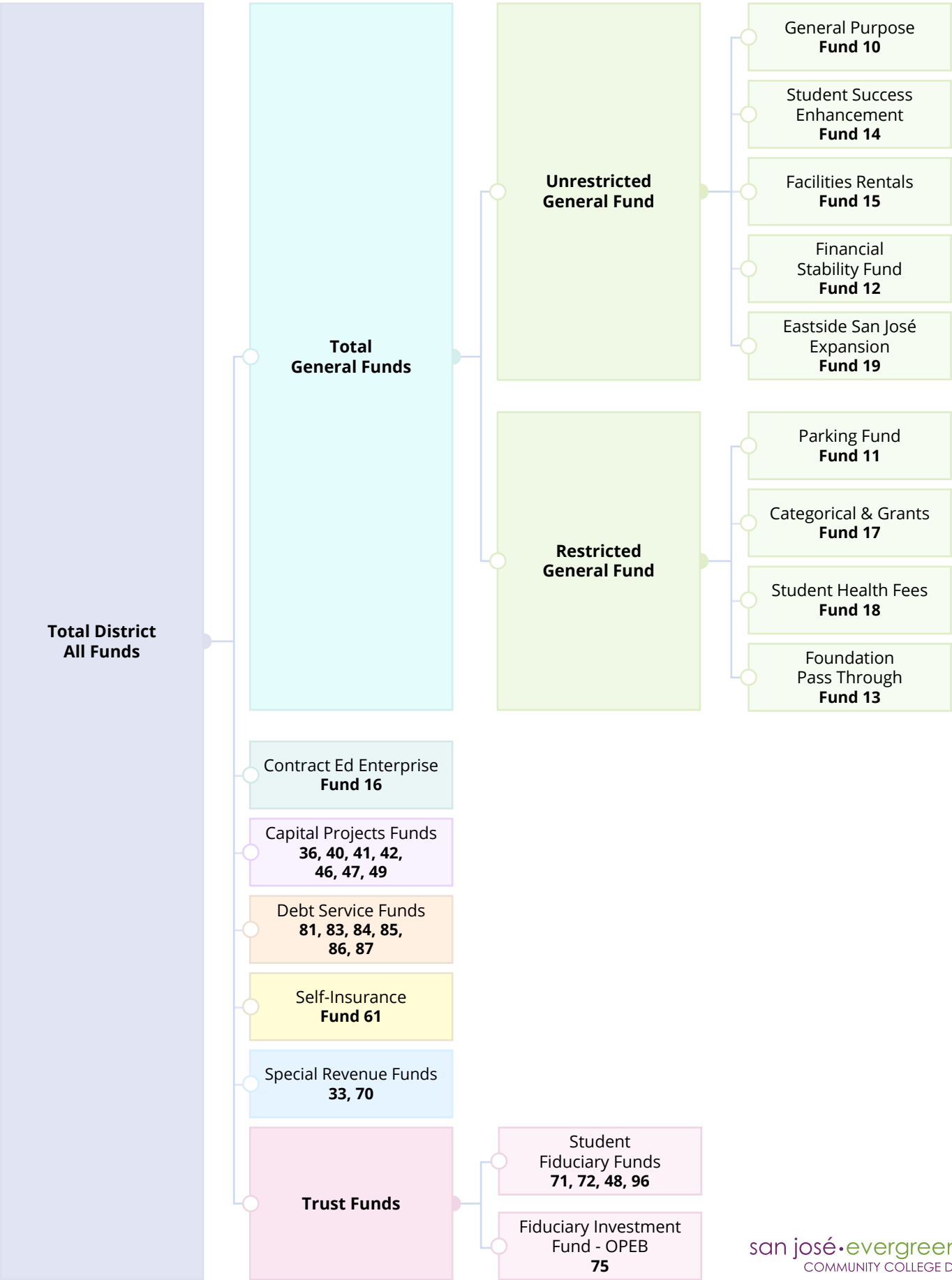
INTRODUCTION

Board of Trustees Budget Principles (Adopted August 27, 2024)

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. One-time funds shall not be used to fund continuing programs or activities.
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. Budget 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. Maintain a Budget Stabilization Fund at no less than 2.5% of the annual unrestricted general fund expenses.
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 JOSÉ · EVERGREEN
Community College District

UNRESTRICTED GENERAL FUNDS

The Unrestricted General Fund is used to account for resources available for the general purposes of district operations and support of its educational program. It is the primary operating fund of the district. It is used to account for those transactions that, in general, cover the full scope of operations of the District (instruction, administration, student services, and maintenance and operations).

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

The Unrestricted General Fund is the primary operating fund of the District and records all transactions that are not otherwise required by law or regulation to be recorded in another fund. There are three major sources of revenue available to the District for this fund. These include local property taxes, enrollment fees, and state apportionment. The remaining revenue sources include interest, mandated costs, and other local fees. The evaluation of expenditures utilized the previous years' actual expenses to create realistic budgets, although the budgets may not reflect the full cost of programs and services. Interfund transfers are made to move appropriations and dollars from one fund to another for the purpose of paying for expenditures using the structure required by generally accepted accounting principles applied to governmental entities. The transfer of funds allows money to be moved from one fund to a second fund with the second fund then being responsible for paying all operating costs of that program. This practice allows all program expenditures related to the operation of the program, regardless of funding sources, to be accounted for in a single fund.

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 ADOPTED BUDGET REPORT**

Major Object Description	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Projected Actuals	FY25-26 Tentative Budget	FY25-26 Adopted Budget	FY26-27 Estimated Budget	FY27-28 Estimated Budget
Beginning Fund Balance	34,442,992	36,662,842	39,446,951	39,446,951	42,668,456	42,668,456	42,668,456	42,668,456
<u>Revenues</u>								
Federal	2,300	23,299	6,000	4,252	6,000	6,000	6,000	6,000
State Revenue	11,587,748	12,523,920	11,446,840	14,606,666	11,467,738	12,118,488	11,525,077	11,640,327
Local Revenue	149,807,520	154,278,876	158,899,768	160,622,397	165,138,362	165,316,731	170,568,205	176,538,092
Other Financing Sources	302,306	566,322	1,027,102	1,258,800	1,864,908	1,193,934	581,854	599,310
Total Revenues	161,699,874	167,392,417	171,379,710	176,492,115	178,477,008	178,635,153	182,681,136	188,783,730
<u>Expenditures</u>								
Academic Salaries	54,868,772	61,521,818	60,230,260	61,586,721	61,866,028	61,597,190	63,722,009	65,633,669
Classified Salaries	31,612,691	31,651,686	34,489,601	33,087,642	35,340,643	35,250,369	36,400,862	37,492,888
Employee Benefits	45,457,555	42,368,313	47,304,131	45,232,864	49,621,003	50,119,511	52,846,368	56,281,382
Total Personnel	131,939,018	135,541,817	142,023,992	139,907,227	146,827,674	146,967,070	152,969,239	159,407,939
Supplies and Materials	897,515	1,205,686	1,152,053	1,173,957	1,236,883	1,354,443	1,273,989	1,312,209
Other Operating Expenses & Services	19,609,001	11,392,768	19,258,100	17,600,469	18,692,348	20,082,323	19,440,042	20,023,243
Capital Outlay	83,577	313,876	217,258	245,441	214,548	214,548	220,984	227,614
Other Outgo	11,059,304	16,154,161	8,728,307	14,343,515	11,505,555	10,016,769	11,156,289	11,156,289
Total Non-Personnel	31,649,397	29,066,491	29,355,718	33,363,383	31,649,334	31,668,083	32,091,305	32,719,355
Subtotal Expenditures	163,588,415	164,608,308	171,379,710	173,270,610	178,477,008	178,635,153	185,060,544	192,127,295
Committed Deficit Closing							(2,379,408)	(2,379,408)
Total Expenditures	163,588,415	164,608,308	171,379,710	173,270,610	178,477,008	178,635,153	182,681,136	189,747,887
Net change in Fund Balance	(1,888,541)	2,784,109	-	3,221,505	0	0	(0)	(964,157)
Ending Fund Balance	32,554,451	39,446,951	39,446,951	42,668,456	42,668,456	42,668,456	42,668,456	41,704,299
	19.90%	23.96%	23.02%	24.63%	23.91%	23.89%	23.36%	21.98%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

10 - General Fund

Consolidated	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
481 - Federal Revenue	6,000	4,252	6,000	6,000	1,748	
486 - State Revenue	11,446,840	14,606,666	11,467,738	12,118,488	(2,488,178)	650,750
488 - Local Revenue	158,899,768	160,622,395	165,138,362	165,316,731	4,694,335	178,368
489 - Other Financing Sources	1,027,102	1,258,801	1,864,908	1,193,934	(64,866)	(670,973)
48 - Revenue	171,379,710	176,492,115	178,477,008	178,635,153	2,143,038	158,145
Income	171,379,710	176,492,115	178,477,008	178,635,153	2,143,038	158,145
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
511 - Instructional Salaries, Regular Sal Sch.	26,609,045	24,715,783	27,137,160	26,954,008	2,238,225	(183,152)
512 - Noninstructional Sal., Regular Sal. Sch.	11,541,356	11,438,424	12,193,684	12,107,998	669,574	(85,686)
513 - Instructional Salaries, Nonregular Sch.	19,788,734	24,132,729	20,327,699	20,327,699	(3,805,029)	
514 - Noninstructional Salaries, Nonreg. Sch.	2,291,125	1,299,785	2,207,485	2,207,485	907,700	
51 - Academic Salaries	60,230,260	61,586,721	61,866,028	61,597,190	10,470	(268,838)
<u>52 - Classified Salaries</u>						
521 - Noninstructional Sal., Reg Full-time Sch	30,839,789	28,769,716	31,355,781	31,264,307	2,494,592	(91,474)
522 - Instructional Aides, Reg. Full-time Sch.	2,974,213	2,575,127	3,060,334	3,060,334	485,207	
523 - Noninstructional Sal., Non-reg Full-time	286,002	1,125,129	342,815	344,015	(781,114)	1,200
524 - Instructional Aides, Non-reg. Full-time	389,597	617,671	581,713	581,713	(35,958)	
52 - Classified Salaries	34,489,601	33,087,642	35,340,643	35,250,369	2,162,727	(90,274)
<u>53 - Employee Benefits</u>						
531 - STRS	11,980,610	13,520,097	12,179,429	12,655,961	(864,137)	476,532
532 - PERS	10,082,002	8,963,782	10,422,596	10,148,507	1,184,725	(274,089)
533 - OASDI/Medicare	3,298,982	3,552,381	3,441,980	3,404,541	(147,840)	(37,439)
534 - Health & Welfare	20,433,502	17,904,368	22,003,043	22,033,479	4,129,111	30,436
535 - State Unemployment Insurance	180,776	192,356	191,565	411,989	219,633	220,424
536 - Workers Compensation	925,707	1,058,993	979,838	1,062,482	3,489	82,644
537 - Retiree Benefits	402,552	40,886	402,552	402,552	361,666	
53 - Employee Benefits	47,304,131	45,232,864	49,621,003	50,119,511	4,886,646	498,508
<u>54 - Supplies and Materials</u>						
541 - Instructional Supplies	147,119	222,594	144,969	144,969	(77,625)	
543 - Non-Instructional Supplies	1,004,934	951,363	1,091,914	1,209,474	258,111	117,560
54 - Supplies and Materials	1,152,053	1,173,957	1,236,883	1,354,443	180,486	117,560

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>55 - Other Operating Expenses and Services</u>						
551 - Personal Services	5,728,605	5,435,201	5,588,090	6,595,824	1,160,623	1,007,734
552 - Travel & Conference	880,088	818,055	866,321	866,321	48,266	
554 - Insurance	567,712	641,969	567,712	567,712	(74,257)	
555 - Utilities & Operating Expenses	6,470,207	7,257,719	5,978,200	6,378,200	(879,519)	400,000
556 - Rents, Leases & Repairs	1,010,204	1,152,258	960,133	960,133	(192,125)	
557 - Adv/Legal Fees/Audits/Elections	1,248,578	1,125,699	1,163,179	1,178,179	52,479	15,000
558 - Other Services	3,352,707	1,169,569	3,568,714	3,535,954	2,366,385	(32,760)
55 - Other Operating Expenses and Services	19,258,100	17,600,469	18,692,348	20,082,323	2,481,853	1,389,974
<u>56 - Capital Outlay</u>						
563 - Library Books	5,733	45,576	5,733	5,733	(39,843)	
564 - Equipment	211,525	199,865	208,815	208,815	8,950	
56 - Capital Outlay	217,258	245,441	214,548	214,548	(30,893)	
<u>57 - Other Outgo</u>						
573 - Interfund Transfers Out	7,678,307	14,342,515	9,725,659	8,235,640	(6,106,875)	(1,490,019)
576 - Other Payments to/for Students		1,000	1,000	1,000		
579 - Contingency & Contra Appropriation	1,050,000		1,778,896	1,780,129	1,780,129	1,233
57 - Other Outgo	8,728,307	14,343,515	11,505,555	10,016,769	(4,326,746)	(1,488,786)
Expense	171,379,710	173,270,610	178,477,008	178,635,153	5,364,543	158,145
10 - General Fund	0	3,221,505	0	0	(3,221,505)	(0)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>1 - San Jose City College</u>						
<u>Income</u>						
<u>48 - Revenue</u>						
481 - Federal Revenue	6,000	4,252	6,000	6,000	1,748	
486 - State Revenue	58,403	58,403	58,403	58,403		
488 - Local Revenue	5,269,419	4,273,894	5,551,229	5,229,597	955,703	(321,632)
489 - Other Financing Sources	203,077	87,107	235,549	268,415	181,309	32,866
48 - Revenue	5,536,899	4,423,656	5,851,181	5,562,415	1,138,759	(288,766)
Income	5,536,899	4,423,656	5,851,181	5,562,415	1,138,759	(288,766)
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
511 - Instructional Salaries, Regular Sal Sch.	14,124,806	12,556,882	14,266,215	14,218,280	1,661,398	(47,935)
512 - Noninstructional Sal., Regular Sal. Sch.	5,187,830	5,397,130	5,420,092	5,408,224	11,094	(11,868)
513 - Instructional Salaries, Nonregular Sch.	10,884,755	10,849,315	10,731,105	10,731,105	(118,210)	
514 - Noninstructional Salaries, Nonreg. Sch.	937,750	714,674	854,110	854,110	139,436	
51 - Academic Salaries	31,135,141	29,518,000	31,271,522	31,211,719	1,693,718	(59,803)
<u>52 - Classified Salaries</u>						
521 - Noninstructional Sal., Reg Full-time Sch	8,167,882	8,043,718	8,011,228	7,993,114	(50,604)	(18,114)
522 - Instructional Aides, Reg. Full-time Sch.	1,403,576	1,275,849	1,421,049	1,421,049	145,200	
523 - Noninstructional Sal., Non-reg Full-time	30,000	318,229	86,813	86,813	(231,416)	
524 - Instructional Aides, Non-reg. Full-time		179,737	139,116	139,116	(40,621)	
52 - Classified Salaries	9,601,458	9,817,533	9,658,206	9,640,092	(177,441)	(18,114)
<u>53 - Employee Benefits</u>						
531 - STRS	3,456,073	4,576,307	3,842,236	3,942,845	(633,462)	100,609
532 - PERS	3,104,721	2,799,443	3,324,730	3,133,149	333,706	(191,581)
533 - OASDI/Medicare	1,089,234	1,275,643	1,185,604	1,157,004	(118,639)	(28,600)
534 - Health & Welfare	7,702,602	6,974,114	8,327,944	8,330,279	1,356,165	2,335
535 - State Unemployment Insurance	59,731	83,005	66,051	154,721	71,715	88,670
536 - Workers Compensation	323,596	452,006	353,132	387,033	(64,973)	33,901
537 - Retiree Benefits		20,838			(20,838)	
53 - Employee Benefits	15,735,957	16,181,356	17,099,697	17,105,031	923,675	5,334
<u>54 - Supplies and Materials</u>						
541 - Instructional Supplies	121,815	200,702	121,665	121,665	(79,037)	
543 - Non-Instructional Supplies	169,366	308,400	411,759	416,462	108,062	4,703
54 - Supplies and Materials	291,181	509,101	533,424	538,127	29,025	4,703

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>55 - Other Operating Expenses and Services</u>						
551 - Personal Services	355,855	583,556	687,666	730,166	146,610	42,500
552 - Travel & Conference	421,806	423,757	421,956	421,956	(1,801)	
554 - Insurance	230,000	206,550	230,000	230,000	23,450	
555 - Utilities & Operating Expenses	61,428	54,181	61,428	61,428	7,247	
556 - Rents, Leases & Repairs	125,193	138,458	125,193	125,193	(13,265)	
557 - Adv/Legal Fees/Audits/Elections	83,039	77,092	83,039	83,039	5,947	
558 - Other Services	1,053,200	33	363,807	315,128	315,095	(48,679)
55 - Other Operating Expenses and Services	2,330,521	1,483,628	1,973,089	1,966,910	483,282	(6,179)
<u>56 - Capital Outlay</u>						
563 - Library Books		33,027			(33,027)	
564 - Equipment	85,088	99,524	85,088	85,088	(14,436)	
56 - Capital Outlay	85,088	132,551	85,088	85,088	(47,463)	
<u>57 - Other Outgo</u>						
573 - Interfund Transfers Out	61,811	48,406	124,108	140,079	91,673	15,971
57 - Other Outgo	61,811	48,406	124,108	140,079	91,673	15,971
Expense	59,241,156	57,690,576	60,745,134	60,687,046	2,996,470	(58,088)
1 - San Jose City College	(53,704,257)	(53,266,920)	(54,893,953)	(55,124,631)	(1,857,711)	(230,677)
<u>2 - Evergreen Valley College</u>						
<u>Income</u>						
<u>48 - Revenue</u>						
486 - State Revenue	70,672					
488 - Local Revenue	5,319,605	5,084,562	4,874,167	4,874,167	(210,395)	
489 - Other Financing Sources	824,025	1,142,429	1,629,359	925,519	(216,910)	(703,840)
48 - Revenue	6,214,302	6,226,991	6,503,526	5,799,686	(427,305)	(703,840)
Income	6,214,302	6,226,991	6,503,526	5,799,686	(427,305)	(703,840)
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
511 - Instructional Salaries, Regular Sal Sch.	12,484,239	12,158,901	12,870,945	12,735,728	576,827	(135,217)
512 - Noninstructional Sal., Regular Sal. Sch.	5,570,845	5,535,646	5,929,612	5,855,794	320,148	(73,818)
513 - Instructional Salaries, Nonregular Sch.	8,903,979	13,283,414	9,596,594	9,596,594	(3,686,820)	
514 - Noninstructional Salaries, Nonreg. Sch.	1,303,375	503,619	1,303,375	1,303,375	799,757	
51 - Academic Salaries	28,262,438	31,481,580	29,700,526	29,491,491	(1,990,088)	(209,035)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>52 - Classified Salaries</u>						
521 - Noninstructional Sal., Reg Full-time Sch	9,381,346	8,372,728	9,645,777	9,512,512	1,139,784	(133,265)
522 - Instructional Aides, Reg. Full-time Sch.	1,512,637	1,276,827	1,581,285	1,581,285	304,458	
523 - Noninstructional Sal., Non-reg Full-time	70,725	211,290	70,725	70,725	(140,565)	
524 - Instructional Aides, Non-reg. Full-time	169,597	124,390	169,597	169,597	45,207	
52 - Classified Salaries	11,134,305	9,985,234	11,467,384	11,334,119	1,348,885	(133,265)
<u>53 - Employee Benefits</u>						
531 - STRS	3,910,523	4,479,807	4,226,054	4,201,977	(277,830)	(24,077)
532 - PERS	3,384,856	3,050,300	3,373,266	3,307,610	257,310	(65,656)
533 - OASDI/Medicare	1,258,035	1,296,842	1,284,169	1,270,653	(26,190)	(13,516)
534 - Health & Welfare	7,817,765	6,873,429	8,368,314	8,297,705	1,424,276	(70,609)
535 - State Unemployment Insurance	92,272	82,561	95,798	184,180	101,619	88,382
536 - Workers Compensation	448,725	458,204	467,663	498,825	40,622	31,162
537 - Retiree Benefits	402,552	20,047	402,552	402,552	382,505	
53 - Employee Benefits	17,314,727	16,261,190	18,217,816	18,163,502	1,902,311	(54,314)
<u>54 - Supplies and Materials</u>						
541 - Instructional Supplies	104	2,711	104	104	(2,607)	
543 - Non-Instructional Supplies	250,663	245,901	261,651	260,733	14,832	(918)
54 - Supplies and Materials	250,767	248,612	261,755	260,837	12,225	(918)
<u>55 - Other Operating Expenses and Services</u>						
551 - Personal Services	194,857	267,344	204,857	205,775	(61,569)	918
552 - Travel & Conference	182,791	173,950	183,370	183,370	9,420	
554 - Insurance	173,712	221,454	173,712	173,712	(47,742)	
555 - Utilities & Operating Expenses	39,712	36,978	39,712	39,712	2,734	
556 - Rents, Leases & Repairs	121,896	35,213	122,421	122,421	87,208	
557 - Adv/Legal Fees/Audits/Elections	16,205	37,820	16,205	16,205	(21,616)	
558 - Other Services	953,404	1,466	1,170,164	1,186,083	1,184,617	15,919
55 - Other Operating Expenses and Services	1,682,576	774,225	1,910,441	1,927,278	1,153,053	16,838
<u>56 - Capital Outlay</u>						
563 - Library Books	5,733	12,549	5,733	5,733	(6,816)	
564 - Equipment	29,500	30,030	29,500	29,500	(530)	
56 - Capital Outlay	35,233	42,580	35,233	35,233	(7,347)	
<u>57 - Other Outgo</u>						
573 - Interfund Transfers Out	87,564	77,628	87,564	87,564	9,936	
576 - Other Payments to/for Students		1,000	1,000	1,000		
57 - Other Outgo	87,564	78,628	88,564	88,564	9,936	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
Expense	58,767,611	58,872,049	61,681,719	61,301,024	2,428,975	(380,695)
2 - Evergreen Valley College	(52,553,309)	(52,645,058)	(55,178,193)	(55,501,338)	(2,856,281)	(323,145)
<u>4 - San Jose Evergreen Community College Extension</u>						
<u>Income</u>						
<u>48 - Revenue</u>						
488 - Local Revenue	309,842	288,912	309,842	309,842	20,931	0
48 - Revenue	309,842	288,912	309,842	309,842	20,931	0
Income	309,842	288,912	309,842	309,842	20,931	0
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
512 - Noninstructional Sal., Regular Sal. Sch.	57,056	30,561	68,242	68,242	37,681	
514 - Noninstructional Salaries, Nonreg. Sch.		14,200			(14,200)	
51 - Academic Salaries	57,056	44,761	68,242	68,242	23,481	
<u>52 - Classified Salaries</u>						
521 - Noninstructional Sal., Reg Full-time Sch	542,703	524,107	574,689	574,689	50,582	
523 - Noninstructional Sal., Non-reg Full-time		6,331			(6,331)	
52 - Classified Salaries	542,703	530,438	574,689	574,689	44,251	
<u>53 - Employee Benefits</u>						
531 - STRS	10,898	8,554			(8,554)	
532 - PERS	146,802	140,189	173,912	172,369	32,180	(1,543)
533 - OASDI/Medicare	41,298	41,209	47,327	47,327	6,118	
534 - Health & Welfare	181,234	173,022	199,549	199,549	26,527	
535 - State Unemployment Insurance	1,199	1,150	1,286	3,217	2,067	1,931
536 - Workers Compensation	6,478	6,289	6,943	7,698	1,409	755
53 - Employee Benefits	387,909	370,411	429,017	430,160	59,749	1,143
<u>54 - Supplies and Materials</u>						
541 - Instructional Supplies	20,200	19,162	20,200	20,200	1,038	
543 - Non-Instructional Supplies	11,100	5,006	11,100	11,100	6,094	
54 - Supplies and Materials	31,300	24,168	31,300	31,300	7,132	
<u>55 - Other Operating Expenses and Services</u>						
551 - Personal Services	6,536	7,853	6,536	6,536	(1,317)	
552 - Travel & Conference	800	134	800	800	666	
555 - Utilities & Operating Expenses	87,140	97,055	87,140	87,140	(9,915)	
556 - Rents, Leases & Repairs	12,138	6,315	12,138	12,138	5,823	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
557 - Adv/Legal Fees/Audits/Elections	7,862		7,862	7,862	7,862	
55 - Other Operating Expenses and Services	114,476	111,357	114,476	114,476	3,119	
Expense	1,133,444	1,081,135	1,217,724	1,218,867	137,732	1,143
4 - San Jose Evergreen Community College Extension	(823,602)	(792,223)	(907,882)	(909,025)	(116,801)	(1,143)
<u>9 - District Services</u>						
<u>Income</u>						
<u>48 - Revenue</u>						
486 - State Revenue	11,317,765	14,548,263	11,409,335	12,060,085	(2,488,178)	650,750
488 - Local Revenue	148,000,902	150,975,027	154,403,125	154,903,125	3,928,098	500,000
489 - Other Financing Sources		29,265			(29,265)	
48 - Revenue	159,318,667	165,552,555	165,812,460	166,963,210	1,410,655	1,150,750
Income	159,318,667	165,552,555	165,812,460	166,963,210	1,410,655	1,150,750
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
512 - Noninstructional Sal., Regular Sal. Sch.	725,625	475,087	775,738	775,738	300,651	
514 - Noninstructional Salaries, Nonreg. Sch.	50,000	67,293	50,000	50,000	(17,293)	
51 - Academic Salaries	775,625	542,380	825,738	825,738	283,358	
<u>52 - Classified Salaries</u>						
521 - Noninstructional Sal., Reg Full-time Sch	12,747,858	11,829,163	13,124,087	13,183,992	1,354,829	59,905
522 - Instructional Aides, Reg. Full-time Sch.	58,000	22,451	58,000	58,000	35,549	
523 - Noninstructional Sal., Non-reg Full-time	185,277	589,278	185,277	186,477	(402,801)	1,200
524 - Instructional Aides, Non-reg. Full-time	220,000	313,545	273,000	273,000	(40,545)	
52 - Classified Salaries	13,211,135	12,754,437	13,640,364	13,701,469	947,032	61,105
<u>53 - Employee Benefits</u>						
531 - STRS	4,603,117	4,455,430	4,111,139	4,511,139	55,709	400,000
532 - PERS	3,445,623	2,973,850	3,550,688	3,535,379	561,529	(15,309)
533 - OASDI/Medicare	910,415	938,688	924,880	929,557	(9,131)	4,677
534 - Health & Welfare	4,731,901	3,883,804	5,107,236	5,205,946	1,322,142	98,710
535 - State Unemployment Insurance	27,574	25,640	28,430	69,871	44,231	41,441
536 - Workers Compensation	146,908	142,495	152,100	168,926	26,431	16,826
53 - Employee Benefits	13,865,538	12,419,906	13,874,473	14,420,818	2,000,912	546,345
<u>54 - Supplies and Materials</u>						
541 - Instructional Supplies	5,000	19	3,000	3,000	2,981	
543 - Non-Instructional Supplies	573,805	392,057	407,404	521,180	129,123	113,776

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

10 - General Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
54 - Supplies and Materials	578,805	392,076	410,404	524,180	132,104	113,776
<u>55 - Other Operating Expenses and Services</u>						
551 - Personal Services	5,171,357	4,576,448	4,689,031	5,653,347	1,076,899	964,316
552 - Travel & Conference	274,691	220,213	260,195	260,195	39,982	
554 - Insurance	164,000	213,965	164,000	164,000	(49,965)	
555 - Utilities & Operating Expenses	6,281,927	7,069,505	5,789,920	6,189,920	(879,585)	400,000
556 - Rents, Leases & Repairs	750,977	972,273	700,381	700,381	(271,892)	
557 - Adv/Legal Fees/Audits/Elections	1,141,472	1,010,787	1,056,073	1,071,073	60,286	15,000
558 - Other Services	1,346,103	1,168,070	2,034,742	2,034,742	866,672	
55 - Other Operating Expenses and Services	15,130,527	15,231,259	14,694,342	16,073,658	842,399	1,379,316
<u>56 - Capital Outlay</u>						
564 - Equipment	96,937	70,311	94,227	94,227	23,916	
56 - Capital Outlay	96,937	70,311	94,227	94,227	23,916	
<u>57 - Other Outgo</u>						
573 - Interfund Transfers Out	7,528,932	14,216,481	9,513,987	8,007,997	(6,208,484)	(1,505,990)
579 - Contingency & Contra Appropriation	1,050,000		1,778,896	1,780,129	1,780,129	1,233
57 - Other Outgo	8,578,932	14,216,481	11,292,883	9,788,126	(4,428,355)	(1,504,757)
Expense	52,237,498	55,626,850	54,832,431	55,428,216	(198,634)	595,785
9 - District Services	107,081,169	109,925,706	110,980,029	111,534,994	1,609,288	554,965
10 - General Fund	0	3,221,505	0	0	(3,221,505)	(0)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2025-2026 Adopted Budget General Revenue and Expenditure Activity

10 - General Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET
<u>Academic Salaries</u>			
51111 - Regular Classroom - Unit	25,470,875	25,917,206	25,741,192
51140 - Sabbaticals - Reg Classroom	1,138,170	1,219,954	1,212,816
51211 - Other Contract Salaries - Unit	6,170,655	6,948,964	6,856,505
51240 - Sabbaticals-Oth Contract Sal	330,878	85,194	85,194
51310 - Hourly Instr - Day	16,235,522	16,819,132	16,819,132
51320 - Hourly Instr - Short-Term	49,70	49,703	49,703
51340 - Hourly Instr - Smr Session	2,523,213	2,534,511	2,534,511
51350 - Hourly Instr - Substitutes	980,296	924,354	924,354
51400 - Hrly Cert Sal-Non Teach	2,291,125	2,207,485	2,207,485
Academic Salaries	55,190,437	56,706,502	56,430,891
<u>Classified Salaries</u>			
52110 - Reg, Other Than Instruction - Un	21,227,367	21,984,686	21,928,785
52210 - Regular Instructional Aide - Uni	2,974,213	3,060,334	3,060,334
52310 - Hrly, Other Than Instruction	237,348	294,161	238,548
52320 - Student Assistants (Non-Inst)	1,250	1,250	58,063
52351 - Overtime	47,404	47,404	47,404
52410 - Hrly, Instructional Aide	258,492	450,608	450,608
52420 - Hrly, Instructional Tutors	131,105	131,105	131,105
Classified Salaries	24,877,179	25,969,548	25,914,847
<u>Management Salaries</u>			
51220 - Mgmt Contract Salaries	5,039,823	5,159,526	5,166,299
52120 - Classified Managers Non Instr	5,938,206	5,795,107	5,659,719
52130 - Classsified Supervisor Non Inst	1,921,889	1,936,974	2,036,789
52140 - Confidential Employees Non Inst	1,752,327	1,639,014	1,639,014
Management Salaries	14,652,245	14,530,621	14,501,821
Total	94,719,861	97,206,671	96,847,559

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

12 - Budget Stabilization Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
48978 - Interfund Transfers In (10 fr 12)		715,878			(715,878)	
48 - Revenue		715,878			(715,878)	
Income		715,878			(715,878)	
12 - Budget Stabilization Fund		715,878			(715,878)	
<i>Beginning Fund Balance, July 1st</i>		<i>\$3,750,000</i>		<i>\$4,465,878</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$4,465,878</i>		<i>\$4,465,878</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

14 - Student Success Enhancement Fd

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
48853 - Retail Center Lease Revenue	25,000	25,000	25,000	25,000		
48 - Revenue	25,000	25,000	25,000	25,000		
Income	25,000	25,000	25,000	25,000		
14 - Student Success Enhancement Fd	25,000	25,000	25,000	25,000		
<i>Beginning Fund Balance, July 1st</i>		<i>\$385,450</i>		<i>\$410,450</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$410,450</i>		<i>\$435,450</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

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

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
48874 - Use of Facilities	225,000	243,621	200,000	200,000	(43,621)	
48 - Revenue	225,000	243,621	200,000	200,000	(43,621)	
Income	225,000	243,621	200,000	200,000	(43,621)	
<u>Expense</u>						
52110 - Reg, Other Than Instruction - Un	293,794	37,451	197,563	197,563	160,112	
52111 - Regular, Professional Growth		128			(128)	
52351 - Overtime	11,000	3,525			(3,525)	
52 - Classified Salaries	304,794	41,104	197,563	197,563	156,459	
53220 - PERS Reg Classified	79,471	8,660	53,441	52,966	44,306	(475)
53320 - OASDI-Classified/Non-Instr Cert.	22,475	3,082	15,113	15,113	12,031	
53420 - H & W - Non-Instruction	126,936	14,629	77,762	77,762	63,133	
53520 - Unemployment Insurance - Non-Instruction	587	237	395	988	751	593
53620 - Workers Comp - Non-Instruction	3,173	287	2,134	2,366	2,079	232
53 - Employee Benefits	232,642	26,895	148,845	149,195	122,300	350
54300 - Supplies - Non Instruction	25,000					
54 - Supplies and Materials	25,000					
55510 - Telephone	1,000	176			(176)	
55560 - Fuel/Oil	1,500					
55820 - Undistributed Funded Programs	1,591,609		1,572,252	1,961,674	1,961,674	389,421
55 - Other Operating Expenses and Services	1,594,109	176	1,572,252	1,961,674	1,961,498	389,421
Expense	2,156,545	68,174	1,918,660	2,308,432	2,240,257	389,771
1 - San Jose City College	(1,931,545)	175,447	(1,718,660)	(2,108,432)	(2,283,878)	(389,771)
<i>Beginning Fund Balance, July 1st</i>		<i>\$1,932,985</i>		<i>\$2,108,432</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$2,108,432</i>		<i>\$0</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

15 - Facility Rental Auxiliary Fund
2 - Evergreen Valley College

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
48874 - Use of Facilities	200,000	277,242	200,000	200,000	(77,242)	
48 - Revenue	200,000	277,242	200,000	200,000	(77,242)	
Income	200,000	277,242	200,000	200,000	(77,242)	
<u>Expense</u>						
52110 - Reg, Other Than Instruction - Un	88,793	87,745	96,032	96,032	8,287	
52351 - Overtime		8,870			(8,870)	
52 - Classified Salaries	88,793	96,615	96,032	96,032	(583)	
53220 - PERS Reg Classified	24,018	23,735	25,977	25,746	2,011	(231)
53320 - OASDI-Classified/Non-Instr Cert.	6,792	7,399	7,346	7,346	(53)	
53420 - H & W - Non-Instruction	54,482	54,551	58,580	58,580	4,029	
53520 - Unemployment Insurance - Non-Instruction	178	193	192	480	287	288
53620 - Workers Comp - Non-Instruction	959	1,056	1,037	1,150	94	113
53 - Employee Benefits	86,429	86,934	93,132	93,302	6,368	170
54300 - Supplies - Non Instruction	32,000	4,592	32,000	32,000	27,408	
54 - Supplies and Materials	32,000	4,592	32,000	32,000	27,408	
55100 - Personal Services	88,400		88,400	88,400	88,400	
55200 - Conference		1,645			(1,645)	
55230 - Mileage Expense		500			(500)	
55620 - Repairs				20,000	20,000	20,000
55625 - Repairs Pm Agreements	32,610	28,314	32,610	32,610	4,296	
55715 - Printing/Reprographics Expense		3,184	10,000	10,000	6,816	
55800 - Other Operating Expense		4,051	10,000	10,000	5,949	
55820 - Undistributed Funded Programs	2,751,054		2,451,917	2,451,917	2,451,917	
55 - Other Operating Expenses and Services	2,872,064	37,695	2,592,927	2,612,927	2,575,232	20,000
56411 - Equipment - (\$200 Through \$4,999)	220,189		220,189	220,189	220,189	
56413 - Equipment - 3 yrs life				222,372	222,372	222,372
56418 - Capitalizable Eqpt - 8 yr life		74,059			(74,059)	
56 - Capital Outlay	220,189	74,059	220,189	442,561	368,502	222,372
Expense	3,299,475	299,895	3,034,280	3,276,822	2,976,928	242,542
2 - Evergreen Valley College	(3,099,475)	(22,653)	(2,834,280)	(3,076,822)	(3,054,170)	(242,542)
<i>Beginning Fund Balance, July 1st</i>		<i>\$3,099,475</i>		<i>\$3,076,822</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$3,076,822</i>		<i>\$0</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

19 - East San Jose Fund

Consolidated	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48959 - Interfund Transfers In (19 fr 10)	957,166	1,250,000	1,250,000	1,250,000	(0)	(0)
48 - Revenue	957,166	1,250,000	1,250,000	1,250,000	(0)	(0)
Income	957,166	1,250,000	1,250,000	1,250,000	(0)	(0)
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
51220 - Mgmt Contract Salaries		29,416			(29,416)	
51310 - Hourly Instr - Day		359,115	313,000	313,000	(46,115)	
51340 - Hourly Instr - Smr Session		4,315			(4,315)	
51 - Academic Salaries		392,846	313,000	313,000	(79,846)	
<u>52 - Classified Salaries</u>						
52110 - Reg, Other Than Instruction - Un	80,141	155,205	100,490	100,490	(54,715)	
52120 - Classified Managers Non Instru			145,888	145,888	145,888	
52351 - Overtime		537			(537)	
52 - Classified Salaries	80,141	155,742	246,378	246,378	90,636	
<u>53 - Employee Benefits</u>						
53110 - STRS		50,370	58,225	58,225	7,855	
53120 - STRS Non-Instructional		9,334			(9,334)	
53220 - PERS Reg Classified	21,678	41,941	66,646	66,054	24,113	(592)
53310 - OASDI Certif/Instr Aide		4,803	4,539	4,539	(264)	
53320 - OASDI-Classified/Non-Instr Cert.	6,131	12,852	18,656	18,656	5,804	
53410 - H & W - Instruction		16,757			(16,757)	
53420 - H & W - Non-Instruction	38,791	42,210	57,000	57,000	14,790	
53510 - Unemployment Insurance - Instruction		670	626	626	(44)	(0)
53520 - Unemployment Insurance - Non-Instruction	160	431	493	1,231	800	738
53610 - Workers Comp - Instruction		3,739	3,380	3,380	(358)	
53620 - Workers Comp - Non-Instruction	866	2,442	2,661	2,950	508	289
53730 - Retiree Benefit - APPLE - Inst		1,193			(1,193)	
53 - Employee Benefits	67,626	186,742	212,226	212,661	25,919	435
<u>54 - Supplies and Materials</u>						
54100 - Supplies Instruction			20,000	20,000	20,000	
54 - Supplies and Materials			20,000	20,000	20,000	
<u>55 - Other Operating Expenses and Services</u>						
55100 - Personal Services		1,008			(1,008)	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

19 - East San Jose Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
55820 - Undistributed Funded Programs	1,019,944		698,228	736,198	736,198	37,970
55 - Other Operating Expenses and Services	1,019,944	1,008	698,228	736,198	735,190	37,970
<u>57 - Other Outgo</u>						
57300 - Interfund Transfers Out	569,125	1,138,250			(1,138,250)	
57 - Other Outgo	569,125	1,138,250			(1,138,250)	
Expense	1,736,836	1,874,588	1,489,832	1,528,237	(346,351)	38,405
19 - East San Jose Fund	(779,670)	(624,588)	(239,832)	(278,237)	346,351	(38,405)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

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

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48959 - Interfund Transfers : Interfund Trans In to F19 from F10	388,041	388,041	399,770	399,770	11,729	(0)
48 - Revenue	388,041	388,041	399,770	399,770	11,729	(0)
Income	388,041	388,041	399,770	399,770	11,729	(0)
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
51220 - Other Contract Salaries - Mgmt		29,416			(29,416)	
51310 - Hourly Instr - Day		359,115	313,000	313,000	(46,115)	
51340 - Hourly Instr - Smr Session		4,315			(4,315)	
51 - Academic Salaries		392,846	313,000	313,000	(79,846)	
<u>52 - Classified Salaries</u>						
52110 - Reg, Other Than Instruction - Un	80,141	62,519			(62,519)	
52 - Classified Salaries	80,141	62,519			(62,519)	
<u>53 - Employee Benefits</u>						
53110 - STRS		50,370	58,225	58,225	7,855	
53120 - STRS Non-Instructional		9,334			(9,334)	
53220 - PERS Reg Classified	21,678	16,870			(16,870)	
53310 - OASDI Certif/Instr Aide		4,803	4,539	4,539	(264)	
53320 - OASDI-Classified/Non-Instr Cert.	6,131	5,665			(5,665)	
53410 - H & W - Instruction		16,757			(16,757)	
53420 - H & W - Non-Instruction	38,791	27,734			(27,734)	
53510 - Unemployment Insurance - Instruction		670	626	626	(44)	(0)
53520 - Unemployment Insurance - Non-Instruction	160	243			(243)	
53610 - Workers Comp - Instruction		3,739	3,380	3,380	(358)	
53620 - Workers Comp - Non-Instruction	866	1,417			(1,417)	
53730 - Retiree Benefit - APPLE - Inst		1,193			(1,193)	
53 - Employee Benefits	67,626	138,794	66,770	66,770	(72,024)	(0)
<u>54 - Supplies and Materials</u>						
54100 - Supplies Instruction			20,000	20,000	20,000	
54 - Supplies and Materials			20,000	20,000	20,000	
<u>55 - Other Operating Expenses and Services</u>						
55100 - Personal Services		1,008			(1,008)	
55820 - Undistributed Funded Programs	450,819					

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

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

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
55 - Other Operating Expenses and Services	450,819	1,008			(1,008)	
Expense	598,586	595,167	399,770	399,770	(195,397)	(0)
1 - San Jose City College	(210,545)	(207,125)			207,125	
Beginning Fund Balance, July 1st		\$210,545		\$3,420		
Ending Fund Balance, June, 30th		\$3,420		\$3,420		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

19 - East San Jose Fund
2 - Evergreen Valley College

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48959 - Interfund Transfers In (19 fr 10)	569,125	569,125	586,198	586,198	17,073	0
48 - Revenue	569,125	569,125	586,198	586,198	17,073	0
Income	569,125	569,125	586,198	586,198	17,073	0
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
55820 - Undistributed Funded Programs	569,125		586,198	586,198	586,198	0
55 - Other Operating Expenses and Services	569,125		586,198	586,198	586,198	0
<u>57 - Other Outgo</u>						
57300 - Interfund Transfers Out	569,125	1,138,250			(1,138,250)	0
57 - Other Outgo	569,125	1,138,250			(1,138,250)	0
Expense	1,138,250	1,138,250	586,198	586,198	(552,052)	0
2 - Evergreen Valley College	(569,125)	(569,125)			569,125	0
<i>Beginning Fund Balance, July 1st</i>		<i>\$569,125</i>		<i>\$0</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$0</i>		<i>\$0</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

19 - East San Jose Fund
9 - District Services

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48959 - Interfund Transfers In (19 fr 10)		292,834	264,032	264,032	(28,802)	
48 - Revenue		292,834	264,032	264,032	(28,802)	
Income		292,834	264,032	264,032	(28,802)	
<u>Expense</u>						
<u>52 - Classified Salaries</u>						
52110 - Reg, Other Than Instruction - Un		92,686	100,490	100,490	7,804	
52120 - Classified Managers Non Instru			145,888	145,888	145,888	
52351 - Overtime		537			(537)	
52 - Classified Salaries		93,223	246,378	246,378	153,155	
<u>53 - Employee Benefits</u>						
53220 - PERS Reg Classified		25,072	66,646	66,054	40,982	(592)
53320 - OASDI-Classified/Non-Instr Cert.		7,187	18,656	18,656	11,469	
53420 - H & W - Non-Instruction		14,476	57,000	57,000	42,524	
53520 - Unemployment Insurance - Non-Instruction		188	493	1,231	1,043	738
53620 - Workers Comp - Non-Instruction		1,026	2,661	2,950	1,924	289
53 - Employee Benefits		47,948	145,456	145,891	97,943	435
<u>55 - Other Operating Expenses and Services</u>						
55820 - Undistributed Funded Programs			112,030	150,000	150,000	37,970
55 - Other Operating Expenses and Services			112,030	150,000	150,000	37,970
Expense		141,171	503,864	542,269	401,098	38,405
9 - District Services		151,663	(239,832)	(278,237)	(429,900)	(38,405)
<i>Beginning Fund Balance, July 1st</i>		<i>\$1,266,283</i>		<i>\$1,417,946</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$1,417,946</i>		<i>\$1,139,709</i>		



SAN JOSÉ · EVERGREEN
Community College District

**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 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

11 - Parking Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
48878 - Parking Fees	100,000	91,026	100,000	100,000	8,974	
48881 - Transportation Fee	194,000	173,349	194,000	194,000	20,651	
48890 - Other Local Income		2,479	2,000	2,000	(479)	
48985 - Interfund Transfers In (11 fr 10)	1,874,660	1,701,871	1,994,245	1,995,985	294,114	1,740
48 - Revenue	2,168,660	1,968,725	2,290,245	2,291,985	323,260	1,740
Income	2,168,660	1,968,725	2,290,245	2,291,985	323,260	1,740
<u>Expense</u>						
52110 - Reg, Other Than Instruction - Un	734,464	522,288	760,148	760,148	237,860	
52111 - Regular, Professional Growth		330			(330)	
52120 - Classified Managers Non Instru	145,568	145,291	153,538	153,538	8,247	
52130 - Classified Supervisors Non Ins	63,453	63,894	67,183	67,183	3,289	
52351 - Overtime		144,186			(144,186)	
52 - Classified Salaries	943,485	875,989	980,869	980,869	104,880	
53220 - PERS Reg Classified	255,213	188,438	265,326	262,971	74,533	(2,355)
53320 - OASDI-Classified/Non-Instr Cert.	69,663	64,017	71,963	71,963	7,946	
53420 - H & W - Non-Instruction	357,522	283,707	373,832	373,832	90,125	
53520 - Unemployment Insurance - Non-Instruction	1,888	1,752	1,962	4,904	3,152	2,942
53620 - Workers Comp - Non-Instruction	10,189	9,508	10,593	11,746	2,238	1,153
53 - Employee Benefits	694,475	547,421	723,676	725,416	177,995	1,740
54300 - Supplies - Non Instruction	12,000	15,229	12,000	12,000	(3,229)	
54310 - Software Non Instruction Over \$200	200		200	200	200	
54 - Supplies and Materials	12,200	15,229	12,200	12,200	(3,029)	
55100 - Personal Services	399,000	381,249	399,000	399,000	17,751	
55130 - License Renewal Non-Instr	80,000	87,766	120,000	120,000	32,234	
55570 - Uniforms	500	737	2,000	2,000	1,263	
55625 - Repairs Pm Agreements	35,000		3,500	3,500	3,500	
55700 - Fees/Audits/Elections		21,632	25,000	25,000	3,368	
55831 - Bank Charges	4,000	1,693	4,000	4,000	2,307	
55 - Other Operating Expenses and Services	518,500	493,077	553,500	553,500	60,423	
56411 - Equipment - (\$200 Through \$4,999)		15,944	20,000	20,000	4,056	
56418 - Capitalizable Eqpt - 8 yr life		21,064			(21,064)	
56 - Capital Outlay		37,008	20,000	20,000	(17,008)	
Expense	2,168,660	1,968,725	2,290,245	2,291,985	323,260	1,740

11 - Parking Fund

Beginning Fund Balance, July 1st

\$0

\$0

Ending Fund Balance, June, 30th

\$0

\$0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

13 - Foundation Pass Through

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
48958 - Interfund Transfers In (13 fr 10)	967,278	784,339	1,040,170	1,041,820	257,481	1,650
48 - Revenue	967,278	784,339	1,040,170	1,041,820	257,481	1,650
Income	967,278	784,339	1,040,170	1,041,820	257,481	1,650
<u>Expense</u>						
51220 - Mgmt Contract Salaries	99,506	88,758	102,844	103,170	14,412	326
51400 - Hrly Cert Sal-Non Teach		1,103			(1,103)	
51 - Academic Salaries	99,506	89,860	102,844	103,170	13,310	326
52110 - Reg, Other Than Instruction - Un	189,622	189,650	199,899	199,899	10,249	
52120 - Classified Managers Non Instru	206,744	227,437	237,194	237,194	9,757	
52130 - Classified Supervisors Non Ins	118,174		121,719	121,719	121,719	
52351 - Overtime		182			(182)	
52 - Classified Salaries	514,540	417,269	558,812	558,812	141,543	
53110 - STRS		210			(210)	
53120 - STRS Non-Instructional	6,926	7,197	6,738	6,800	(397)	62
53220 - PERS Reg Classified	156,290	114,147	169,435	167,931	53,784	(1,504)
53310 - OASDI Certif/Instr Aide		16			(16)	
53320 - OASDI-Classified/Non-Instr Cert.	38,888	33,985	40,173	40,173	6,188	
53410 - H & W - Instruction		341			(341)	
53420 - H & W - Non-Instruction	143,267	114,750	153,699	153,699	38,949	
53510 - Unemployment Insurance - Instruction		2			(2)	
53520 - Unemployment Insurance - Non-Instruction	1,229	998	1,323	3,310	2,312	1,987
53610 - Workers Comp - Instruction		12			(12)	
53620 - Workers Comp - Non-Instruction	6,632	5,552	7,146	7,925	2,373	779
53 - Employee Benefits	353,232	277,209	378,514	379,838	102,629	1,324
Expense	967,278	784,339	1,040,170	1,041,820	257,481	1,650

13 - Foundation Pass Through

Beginning Fund Balance, July 1st

\$0

\$0

Ending Fund Balance, June, 30th

\$0

\$0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>1 - San Jose City College</u>						
<u>Income</u>						
<u>1 - Federal</u>						
481 - Federal Revenue	2,944,896	2,052,867	2,467,662	2,315,266	262,399	(152,396)
1 - Federal	2,944,896	2,052,867	2,467,662	2,315,266	262,399	(152,396)
<u>2 - State</u>						
486 - State Revenue	31,807,350	15,243,977	29,411,399	33,931,356	18,687,379	4,519,956
2 - State	31,807,350	15,243,977	29,411,399	33,931,356	18,687,379	4,519,956
<u>3 - Local</u>						
488 - Local Revenue	174,896	560,558	1,169,860	998,979	438,420	(170,881)
3 - Local	174,896	560,558	1,169,860	998,979	438,420	(170,881)
Income	34,927,142	17,857,402	33,048,922	37,245,601	19,388,198	4,196,678
1 - San Jose City College	34,927,142	17,857,402	33,048,922	37,245,601	19,388,198	4,196,678
17 - Grants / Categoricals	34,927,142	17,857,402	33,048,922	37,245,601	19,388,198	4,196,678

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>1 - San Jose City College</u>						
<u>Expense</u>						
<u>1 - Federal</u>						
<u>10201 - Federal Work Study</u>						
11 - San Jose City College	360,000	450,000	360,000	324,000	(126,000)	(36,000)
10201 - Federal Work Study	360,000	450,000	360,000	324,000	(126,000)	(36,000)
<u>10401 - VATEA Main</u>						
11 - San Jose City College	291,416	291,416	291,416	333,157	41,741	41,741
10401 - VATEA Main	291,416	291,416	291,416	333,157	41,741	41,741
<u>10723 - Title V (Ganas Year 3)</u>						
11 - San Jose City College	593,766	413,666	363,182	177,602	(236,064)	(185,580)
10723 - Title V (Ganas Year 3)	593,766	413,666	363,182	177,602	(236,064)	(185,580)
<u>10724 - Title V: GANAS - Y4</u>						
11 - San Jose City College	299,328	327,929			(327,929)	
10724 - Title V: GANAS - Y4	299,328	327,929			(327,929)	
<u>10731 - SJ State MESA YR 1</u>						
15 - SJCC Prior Year C/O and One-time Items	135,766		111,306	79,306	79,306	(32,000)
10731 - SJ State MESA YR 1	135,766		111,306	79,306	79,306	(32,000)
<u>10733 - MESA SJSU 23-24 Y3</u>						
11 - San Jose City College	124,634	95,000	87,000	87,000	(8,000)	
10733 - MESA SJSU 23-24 Y3	124,634	95,000	87,000	87,000	(8,000)	
<u>10741 - Title V: Si Se Puede - Y1</u>						
11 - San Jose City College	569,583	168,504	585,770	585,770	417,266	
15 - SJCC Prior Year C/O and One-time Items	499,791	255,240	600,000	658,120	402,880	58,120
10741 - Title V: Si Se Puede - Y1	1,069,374	423,744	1,185,770	1,243,890	820,145	58,120
<u>10801 - Veterans Administration</u>						
15 - SJCC Prior Year C/O and One-time Items	19,800	300	18,177	19,500	19,200	1,323
10801 - Veterans Administration	19,800	300	18,177	19,500	19,200	1,323
<u>11101 - TANF</u>						
11 - San Jose City College	50,811	50,811	50,811	50,811		
11101 - TANF	50,811	50,811	50,811	50,811		
1 - Federal	2,944,896	2,052,867	2,467,662	2,315,266	262,399	(152,396)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>2 - State</u>						
<u>20201 - EOP&S</u>						
11 - San Jose City College	1,792,274	1,665,446	1,792,274	1,792,274	126,828	
15 - SJCC Prior Year C/O and One-time Items	330,366	311,709	150,000	125,135	(186,574)	(24,865)
20201 - EOP&S	2,122,640	1,977,155	1,942,274	1,917,409	(59,746)	(24,865)
<u>20203 - NextUp</u>						
11 - San Jose City College	347,527		347,527	347,527	347,527	
15 - SJCC Prior Year C/O and One-time Items	361,157	377,778	347,527	583,500	205,722	235,973
20203 - NextUp	708,684	377,778	695,054	931,027	553,249	235,973
<u>20212 - AB 1705 Equitable Placemen</u>						
11 - San Jose City College	51,898					
15 - SJCC Prior Year C/O and One-time Items	206,028	162,449	100,000	95,476	(66,974)	(4,524)
20212 - AB 1705 Equitable Placemen	257,926	162,449	100,000	95,476	(66,974)	(4,524)
<u>20301 - DSP</u>						
11 - San Jose City College	1,284,182	749,192	1,284,182	1,284,182	534,990	
15 - SJCC Prior Year C/O and One-time Items	500,000	387,991	400,000	344,675	(43,316)	(55,325)
20301 - DSP	1,784,182	1,137,183	1,684,182	1,628,857	491,674	(55,325)
<u>20305 - LGBTQ</u>						
15 - SJCC Prior Year C/O and One-time Items	91,195	24,624	142,019	131,074	106,450	(10,945)
20305 - LGBTQ	91,195	24,624	142,019	131,074	106,450	(10,945)
<u>20307 - Student Transfer Achievement</u>						
15 - SJCC Prior Year C/O and One-time Items	486,522	352,799	130,000	133,722	(219,077)	3,722
20307 - Student Transfer Achievement	486,522	352,799	130,000	133,722	(219,077)	3,722
<u>20308 - A2MEND</u>						
11 - San Jose City College		1,437			(1,437)	
15 - SJCC Prior Year C/O and One-time Items	982			13,035	13,035	13,035
20308 - A2MEND	982	1,437		13,035	11,598	13,035
<u>20309 - Ethnic Studies</u>						
15 - SJCC Prior Year C/O and One-time Items	29,664	28,817		2,810	(26,008)	2,810
20309 - Ethnic Studies	29,664	28,817		2,810	(26,008)	2,810
<u>20321 - Common Course Numbering</u>						
11 - San Jose City College	913,043	57,778			(57,778)	
15 - SJCC Prior Year C/O and One-time Items			813,043	855,265	855,265	42,222

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
20321 - Common Course Numbering	913,043	57,778	813,043	855,265	797,487	42,222
<u>20400 - Student Equity & Achievement</u>						
11 - San Jose City College	2,392,497	1,389,805	2,392,497	2,392,497	1,002,692	
15 - SJCC Prior Year C/O and One-time Items	972,242	1,101,857	972,242	1,002,692	(99,165)	30,450
20400 - Student Equity & Achievement	3,364,739	2,491,662	3,364,739	3,395,189	903,526	30,450
<u>20405 - Zero Textbook Cost Degree</u>						
11 - San Jose City College	33,208					
15 - SJCC Prior Year C/O and One-time Items	132,860	53,306	522,860	79,554	26,248	(443,306)
20405 - Zero Textbook Cost Degree	166,067	53,306	522,860	79,554	26,248	(443,306)
<u>20408 - Veteran Resource Center (SSSP)</u>						
11 - San Jose City College	58,782	32,000	58,782	58,782	26,782	
15 - SJCC Prior Year C/O and One-time Items	55,698	55,698	37,202	25,761	(29,937)	(11,441)
20408 - Veteran Resource Center (SSSP)	114,480	87,698	95,984	84,543	(3,154)	(11,441)
<u>20409 - Dream Resource Liaison</u>						
11 - San Jose City College	82,049	70,709	82,049	82,049	11,340	
15 - SJCC Prior Year C/O and One-time Items		0		11,340	11,340	11,340
20409 - Dream Resource Liaison	82,049	70,709	82,049	93,389	22,680	11,340
<u>20415 - Zero Textbook Cost Degr-Accelr</u>						
15 - SJCC Prior Year C/O and One-time Items				95,000	95,000	95,000
20415 - Zero Textbook Cost Degr-Accelr				95,000	95,000	95,000
<u>20416 - Zero Textbook Cost Degr-Impact</u>						
15 - SJCC Prior Year C/O and One-time Items				320,000	320,000	320,000
20416 - Zero Textbook Cost Degr-Impact				320,000	320,000	320,000
<u>20421 - Basic Needs Centers</u>						
11 - San Jose City College	281,124	61,716	281,124	281,124	219,408	
15 - SJCC Prior Year C/O and One-time Items	258,334	258,334	281,124	219,408	(38,926)	(61,716)
20421 - Basic Needs Centers	539,458	320,050	562,248	500,532	180,482	(61,716)
<u>20422 - Student Food House Spt-BasicNd</u>						
15 - SJCC Prior Year C/O and One-time Items	268,783	268,783			(268,783)	
20422 - Student Food House Spt-BasicNd	268,783	268,783			(268,783)	
<u>20423 - Student Housing (Planning)</u>						
15 - SJCC Prior Year C/O and One-time Items	229,002		229,002	229,002	229,002	
20423 - Student Housing (Planning)	229,002		229,002	229,002	229,002	

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<u>20429 - AANHPI</u>						
11 - San Jose City College	118,799	11,864	118,799	118,799	106,935	
15 - SJCC Prior Year C/O and One-time Items	245,613	240,278	118,799	106,335	(133,943)	(12,464)
20429 - AANHPI	364,412	252,142	237,598	225,134	(27,007)	(12,464)
<u>20430 - AAHPIS One-Time</u>						
15 - SJCC Prior Year C/O and One-time Items			10,000	10,000	10,000	
20430 - AAHPIS One-Time			10,000	10,000	10,000	
<u>20702 - IEPI Innovation&Effectiveness</u>						
15 - SJCC Prior Year C/O and One-time Items	185,694	114,741	90,000	128,763	14,023	38,763
20702 - IEPI Innovation&Effectiveness	185,694	114,741	90,000	128,763	14,023	38,763
<u>20711 - Umoja Community Edu Foundation</u>						
15 - SJCC Prior Year C/O and One-time Items	100,594	113,051	72,543	72,543	(40,508)	
20711 - Umoja Community Edu Foundation	100,594	113,051	72,543	72,543	(40,508)	
<u>20731 - MESA Yr1</u>						
11 - San Jose City College	280,000	32,937	280,000	280,000	247,063	
15 - SJCC Prior Year C/O and One-time Items	570,549	358,183	572,572	598,070	239,887	25,497
20731 - MESA Yr1	850,549	391,120	852,572	878,070	486,950	25,497
<u>20801 - State Apport-Apprentices</u>						
11 - San Jose City College	217,634	8,240	217,634	380,042	371,802	162,408
15 - SJCC Prior Year C/O and One-time Items	1,420,599	83,542	1,718,522	2,006,247	1,922,705	287,725
20801 - State Apport-Apprentices	1,638,233	91,782	1,936,156	2,386,289	2,294,507	450,133
<u>20804 - 20804 Apprent Pathways Demonstration C/O</u>						
15 - SJCC Prior Year C/O and One-time Items	200,000	9,425	194,693	190,575	181,150	(4,118)
20804 - 20804 Apprent Pathways Demonstration C/O	200,000	9,425	194,693	190,575	181,150	(4,118)
<u>20811 - CA Apprenticeship Initiative</u>						
15 - SJCC Prior Year C/O and One-time Items	38,057	38,057			(38,057)	
20811 - CA Apprenticeship Initiative	38,057	38,057			(38,057)	
<u>20812 - 20812 CA Apprentice Init-Googl Elmwd</u>						
11 - San Jose City College	111,975					
15 - SJCC Prior Year C/O and One-time Items	290,344	36,128	341,426	366,192	330,064	24,766
20812 - 20812 CA Apprentice Init-Googl Elmwd	402,319	36,128	341,426	366,192	330,064	24,766
<u>20816 - CA Apprentice Init - Teacher</u>						
15 - SJCC Prior Year C/O and One-time Items	1,280,704	126,237	491,833	1,154,467	1,028,231	662,634

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20816 - CA Apprentice Init - Teacher	1,280,704	126,237	491,833	1,154,467	1,028,231	662,634
<u>20818 - CAI - Apprntshp Demonstration</u>						
11 - San Jose City College		108,392			(108,392)	
15 - SJCC Prior Year C/O and One-time Items				49,608	49,608	49,608
20818 - CAI - Apprntshp Demonstration		108,392		49,608	(58,784)	49,608
<u>21001 - County Excess Costs Serv-CALWORKS</u>						
11 - San Jose City College	212,000	116,538	199,850	199,850	83,312	
21001 - County Excess Costs Serv-CALWORKS	212,000	116,538	199,850	199,850	83,312	
<u>21201 - CALWORKS</u>						
11 - San Jose City College	327,735	192,874	327,735	327,735	134,861	
15 - SJCC Prior Year C/O and One-time Items	31,971	62,571	106,530	134,861	72,289	28,331
21201 - CALWORKS	359,706	255,446	434,265	462,596	207,150	28,331
<u>21301 - Financial Aid Administration</u>						
11 - San Jose City College	455,559	249,923	335,367	335,367	85,444	
15 - SJCC Prior Year C/O and One-time Items	85,435	85,435	35,000	85,444	9	50,444
21301 - Financial Aid Administration	540,994	335,358	370,367	420,811	85,453	50,444
<u>21302 - Financial Aid Technology</u>						
11 - San Jose City College	36,768		36,244	36,244	36,244	
15 - SJCC Prior Year C/O and One-time Items	36,184	36,184	36,244	36,244	60	
21302 - Financial Aid Technology	72,952	36,184	72,488	72,488	36,304	
<u>21303 - Fin Aid Admin SFAA - One Time</u>						
11 - San Jose City College		55,747			(55,747)	
15 - SJCC Prior Year C/O and One-time Items			30,000	64,445	64,445	34,445
21303 - Fin Aid Admin SFAA - One Time		55,747	30,000	64,445	8,698	34,445
<u>21401 - Block Grant - Instructional Support</u>						
15 - SJCC Prior Year C/O and One-time Items	883,183	24,947	843,294	843,347	818,400	53
21401 - Block Grant - Instructional Support	883,183	24,947	843,294	843,347	818,400	53
<u>21507 - Block Grant - Phy Plant 22-23</u>						
15 - SJCC Prior Year C/O and One-time Items	1,227,871		663,665	759,271	759,271	95,606
21507 - Block Grant - Phy Plant 22-23	1,227,871		663,665	759,271	759,271	95,606
<u>21508 - Block Grant-Physic Plant 23-24</u>						
15 - SJCC Prior Year C/O and One-time Items	33,098		33,098	33,098	33,098	
21508 - Block Grant-Physic Plant 23-24	33,098		33,098	33,098	33,098	

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<u>21611 - Covid 19 Recovery Block Grant</u>						
15 - SJCC Prior Year C/O and One-time Items	803,167	76,959	738,513	731,554	654,595	(6,959)
21611 - Covid 19 Recovery Block Grant	803,167	76,959	738,513	731,554	654,595	(6,959)
<u>22004 - Guided Pathways Allocation</u>						
15 - SJCC Prior Year C/O and One-time Items	133,683	(160,567)			160,567	
22004 - Guided Pathways Allocation	133,683	(160,567)			160,567	
<u>22005 - Student Succ Completion Grant</u>						
11 - San Jose City College	820,459	883,154	872,805	872,805	(10,349)	
15 - SJCC Prior Year C/O and One-time Items	59,870			1,159,334	1,159,334	1,159,334
22005 - Student Succ Completion Grant	880,329	883,154	872,805	2,032,139	1,148,985	1,159,334
<u>22010 - Immed Action-Retention/Outreach</u>						
11 - San Jose City College	92,267					
15 - SJCC Prior Year C/O and One-time Items		96,196			(96,196)	
22010 - Immed Action-Retention/Outreach	92,267	96,196			(96,196)	
<u>22301 - CARE</u>						
11 - San Jose City College	127,827	127,827	127,827	127,827		
22301 - CARE	127,827	127,827	127,827	127,827		
<u>22418 - Rising Scholars Network</u>						
11 - San Jose City College	153,000	153,000	166,531	515,562	362,562	349,031
15 - SJCC Prior Year C/O and One-time Items	118,403	137,528			(137,528)	
22418 - Rising Scholars Network	271,403	290,528	166,531	515,562	225,034	349,031
<u>22419 - Juvenile Justice</u>						
15 - SJCC Prior Year C/O and One-time Items	1,512,124	61,853	1,497,341	1,483,601	1,421,748	(13,740)
22419 - Juvenile Justice	1,512,124	61,853	1,497,341	1,483,601	1,421,748	(13,740)
<u>22500 - Lottery-Prop 20 Restricted</u>						
11 - San Jose City College	233,468	318	233,468	233,468	233,150	
15 - SJCC Prior Year C/O and One-time Items	1,049,357	52,023	1,172,285	1,464,773	1,412,750	292,487
22500 - Lottery-Prop 20 Restricted	1,282,825	52,341	1,405,753	1,698,241	1,645,900	292,487
<u>22594 - CRPP</u>						
15 - SJCC Prior Year C/O and One-time Items	126,853	138,519			(138,519)	
22594 - CRPP	126,853	138,519			(138,519)	
<u>25619 - Adult Education Block Grant</u>						
11 - San Jose City College	1,049,998	537,747	1,075,676	1,114,234	576,487	38,558

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15 - SJCC Prior Year C/O and One-time Items	369,659	356,963	559,916	512,251	155,288	(47,665)
25619 - Adult Education Block Grant	1,419,657	894,710	1,635,592	1,626,485	731,775	(9,107)
<u>25623 - Healthcare Vocation - Adult Ed C/O</u>						
11 - San Jose City College			634,184	1,700,158	1,700,158	1,065,974
15 - SJCC Prior Year C/O and One-time Items	690,237	416,564		303,185	(113,380)	303,185
25623 - Healthcare Vocation - Adult Ed C/O	690,237	416,564	634,184	2,003,343	1,586,778	1,369,159
<u>25702 - California College Promise</u>						
11 - San Jose City College	411,367	160,572	509,458	509,458	348,886	
15 - SJCC Prior Year C/O and One-time Items	364,018	309,769	381,367	272,007	(37,762)	(109,360)
25702 - California College Promise	775,385	470,340	890,825	781,465	311,124	(109,360)
<u>26202 - Strong Workforce Local - Yr2</u>						
15 - SJCC Prior Year C/O and One-time Items	1,365,884	1,365,884	1,125,676	1,125,676	(240,208)	
26202 - Strong Workforce Local - Yr2	1,365,884	1,365,884	1,125,676	1,125,676	(240,208)	
<u>26203 - Strong Workforce Program</u>						
11 - San Jose City College	1,065,390		1,065,390	1,065,390	1,065,390	
26203 - Strong Workforce Program	1,065,390		1,065,390	1,065,390	1,065,390	
<u>26204 - Strong Workforce Regional Plan</u>						
11 - San Jose City College	570,364		570,364	570,364	570,364	
26204 - Strong Workforce Regional Plan	570,364		570,364	570,364	570,364	
<u>26205 - Strong Workforce Regional -Yr2</u>						
15 - SJCC Prior Year C/O and One-time Items	720,313	720,313	609,208	609,208	(111,105)	
26205 - Strong Workforce Regional -Yr2	720,313	720,313	609,208	609,208	(111,105)	
<u>26218 - Strong Workforce K12 SJUSD</u>						
15 - SJCC Prior Year C/O and One-time Items			300,000	300,000	300,000	
26218 - Strong Workforce K12 SJUSD			300,000	300,000	300,000	
<u>26219 - Strong Workfrk K-12 R6</u>						
11 - San Jose City College		35,788			(35,788)	
15 - SJCC Prior Year C/O and One-time Items			78,000	60,212	60,212	(17,788)
26219 - Strong Workfrk K-12 R6		35,788	78,000	60,212	24,424	(17,788)
<u>26321 - Cal Law - Pathway to Law CCCO</u>						
15 - SJCC Prior Year C/O and One-time Items	58,862	58,862			(58,862)	
26321 - Cal Law - Pathway to Law CCCO	58,862	58,862			(58,862)	

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<u>26322 - FCCC Program Pathway Mapper</u>						
15 - SJCC Prior Year C/O and One-time Items			60,000			(60,000)
26322 - FCCC Program Pathway Mapper			60,000			(60,000)
<u>26402 - Mental Health Support Funds</u>						
11 - San Jose City College	213,044	49,230	213,044	213,044	163,814	
15 - SJCC Prior Year C/O and One-time Items	147,952	147,952	183,044	163,814	15,862	(19,230)
26402 - Mental Health Support Funds	360,996	197,182	396,088	376,858	179,676	(19,230)
2 - State	31,807,350	15,243,977	29,411,399	33,931,356	18,687,379	4,519,956
<u>3 - Local</u>						
<u>31603 - CalEITC (UWBA) VITA</u>						
11 - San Jose City College		10,000			(10,000)	
15 - SJCC Prior Year C/O and One-time Items		9,991			(9,991)	
31603 - CalEITC (UWBA) VITA		19,991			(19,991)	
<u>31612 - Sobrato Family Foundation</u>						
11 - San Jose City College		89,363			(89,363)	
15 - SJCC Prior Year C/O and One-time Items			300,000	210,637	210,637	(89,363)
31612 - Sobrato Family Foundation		89,363	300,000	210,637	121,274	(89,363)
<u>31614 - Takeoff Men Color</u>						
15 - SJCC Prior Year C/O and One-time Items	74,598	17,765	69,561	56,833	39,067	(12,729)
31614 - Takeoff Men Color	74,598	17,765	69,561	56,833	39,067	(12,729)
<u>32425 - Education Orientation Window</u>						
15 - SJCC Prior Year C/O and One-time Items	16,000		16,000	16,000	16,000	
32425 - Education Orientation Window	16,000		16,000	16,000	16,000	
<u>32804 - UC Regents Puente Project</u>						
15 - SJCC Prior Year C/O and One-time Items	84,298	29,606	54,298	129,298	99,693	75,000
32804 - UC Regents Puente Project	84,298	29,606	54,298	129,298	99,693	75,000
<u>32807 - SJSURF Regional K-16 Educ Coll</u>						
11 - San Jose City College		125,625		134,419	8,794	134,419
15 - SJCC Prior Year C/O and One-time Items			20,000	20,000	20,000	
32807 - SJSURF Regional K-16 Educ Coll		125,625	20,000	154,419	28,794	134,419
<u>33416 - SVCF Equity Forward Anchor NW</u>						
15 - SJCC Prior Year C/O and One-time Items			230,000	230,000	230,000	
33416 - SVCF Equity Forward Anchor NW			230,000	230,000	230,000	

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<u>33417 - SVCF EFAN Operation</u>						
11 - San Jose City College		278,208			(278,208)	
15 - SJCC Prior Year C/O and One-time Items			480,000	201,792	201,792	(278,208)
33417 - SVCF EFAN Operation		278,208	480,000	201,792	(76,416)	(278,208)
3 - Local	174,896	560,558	1,169,860	998,979	438,420	(170,881)
Expense	34,927,142	17,857,402	33,048,922	37,245,600	19,388,198	4,196,678
1 - San Jose City College	(34,927,142)	(17,857,402)	(33,048,922)	(37,245,600)	(19,388,198)	(4,196,678)
17 - Grants / Categoricals	(34,927,142)	(17,857,402)	(33,048,922)	(37,245,600)	(19,388,198)	(4,196,678)
<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>		

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<u>2 - Evergreen Valley College</u>						
<u>Income</u>						
<u>1 - Federal</u>						
481 - Federal Revenue	3,488,720	2,020,236	3,651,354	3,486,582	1,466,346	(164,772)
1 - Federal	3,488,720	2,020,236	3,651,354	3,486,582	1,466,346	(164,772)
<u>2 - State</u>						
486 - State Revenue	25,912,022	13,859,503	23,087,709	25,496,973	11,637,470	2,409,264
2 - State	25,912,022	13,859,503	23,087,709	25,496,973	11,637,470	2,409,264
<u>3 - Local</u>						
486 - State Revenue				31,352	31,352	31,352
488 - Local Revenue	321,183	188,717	489,534	502,094	313,377	12,559
3 - Local	321,183	188,717	489,534	533,446	344,729	43,912
Income	29,721,925	16,068,456	27,228,598	29,517,001	13,448,545	2,288,403
2 - Evergreen Valley College	29,721,925	16,068,456	27,228,598	29,517,001	13,448,545	2,288,403
17 - Grants / Categoricals	29,721,925	16,068,456	27,228,598	29,517,001	13,448,545	2,288,403

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<u>2 - Evergreen Valley College</u>						
<u>Expense</u>						
<u>1 - Federal</u>						
<u>10201 - Federal Work Study</u>						
21 - Evergreen Valley College	304,485	298,852	402,029	402,029	103,177	
10201 - Federal Work Study	304,485	298,852	402,029	402,029	103,177	
<u>10302 - Trio - Upward Bound</u>						
21 - Evergreen Valley College	389,865		405,460	405,460	405,460	
25 - EVC Prior Year C/O and One-time Items	534,836	432,365	623,739	507,068	74,703	(116,671)
10302 - Trio - Upward Bound	924,701	432,365	1,029,199	912,528	480,163	(116,671)
<u>10303 - Trio - Talent Search</u>						
21 - Evergreen Valley College	404,413	190,624	404,413	404,413	213,789	
25 - EVC Prior Year C/O and One-time Items	260,755	260,356	366,180	229,966	(30,390)	(136,214)
10303 - Trio - Talent Search	665,168	450,980	770,593	634,379	183,398	(136,214)
<u>10311 - AANAPISI Asian American</u>						
21 - Evergreen Valley College	375,000	767	375,000	375,000	374,233	
25 - EVC Prior Year C/O and One-time Items	409,538	428,550	408,515	422,983	(5,567)	14,468
10311 - AANAPISI Asian American	784,538	429,317	783,515	797,983	368,666	14,468
<u>10401 - VATEA Main</u>						
21 - Evergreen Valley College	244,276	244,276	232,062	272,131	27,855	40,069
10401 - VATEA Main	244,276	244,276	232,062	272,131	27,855	40,069
<u>10801 - Veterans Administration</u>						
25 - EVC Prior Year C/O and One-time Items	4,503		7,363	9,139	9,139	1,776
10801 - Veterans Administration	4,503		7,363	9,139	9,139	1,776
<u>10935 - NSF S-STEM Biology</u>						
25 - EVC Prior Year C/O and One-time Items	498,293	102,041	365,850	396,252	294,211	30,402
10935 - NSF S-STEM Biology	498,293	102,041	365,850	396,252	294,211	30,402
<u>11101 - TANF</u>						
21 - Evergreen Valley College	40,255	40,255	38,243	39,641	(614)	1,398
11101 - TANF	40,255	40,255	38,243	39,641	(614)	1,398
<u>11208 - YESS-ILP</u>						
21 - Evergreen Valley College	22,500	22,151	22,500	22,500	349	

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11208 - YESS-ILP	22,500	22,151	22,500	22,500	349	
1 - Federal	3,488,720	2,020,236	3,651,354	3,486,582	1,466,346	(164,772)
<u>2 - State</u>						
<u>20201 - EOP&S</u>						
21 - Evergreen Valley College	1,079,121	613,280	1,025,165	1,025,165	411,885	
25 - EVC Prior Year C/O and One-time Items	386,140	386,140	298,447	465,841	79,701	167,394
20201 - EOP&S	1,465,261	999,420	1,323,612	1,491,006	491,586	167,394
<u>20203 - NextUp</u>						
21 - Evergreen Valley College	247,471	154,941	235,098	214,610	59,669	(20,488)
25 - EVC Prior Year C/O and One-time Items	221,144	231,023	108,697	92,530	(138,493)	(16,167)
20203 - NextUp	468,615	385,964	343,795	307,140	(78,824)	(36,655)
<u>20212 - AB 1705 Equitable Placemen</u>						
25 - EVC Prior Year C/O and One-time Items	395,145	79,488	270,145	315,657	236,169	45,512
20212 - AB 1705 Equitable Placemen	395,145	79,488	270,145	315,657	236,169	45,512
<u>20301 - DSP</u>						
21 - Evergreen Valley College	1,000,442	401,576	1,067,900	1,363,690	962,114	295,790
25 - EVC Prior Year C/O and One-time Items	301,639	304,051	615,920	598,866	294,814	(17,054)
20301 - DSP	1,302,081	705,628	1,683,820	1,962,556	1,256,928	278,736
<u>20305 - LGBTQ</u>						
21 - Evergreen Valley College	67,659		64,277	69,240	69,240	4,963
25 - EVC Prior Year C/O and One-time Items	131,713	54,874	144,498	144,498	89,624	
20305 - LGBTQ	199,372	54,874	208,775	213,738	158,864	4,963
<u>20307 - Student Transfer Achievement</u>						
25 - EVC Prior Year C/O and One-time Items	565,217	119,703	464,436	445,514	325,810	(18,922)
20307 - Student Transfer Achievement	565,217	119,703	464,436	445,514	325,810	(18,922)
<u>20308 - A2MEND</u>						
21 - Evergreen Valley College		9,170			(9,170)	
25 - EVC Prior Year C/O and One-time Items			7,000	21,399	21,399	14,399
20308 - A2MEND		9,170	7,000	21,399	12,228	14,399
<u>20309 - Ethnic Studies</u>						
25 - EVC Prior Year C/O and One-time Items	10,461	9,358			(9,358)	
20309 - Ethnic Studies	10,461	9,358			(9,358)	

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<u>20321 - Common Course Numbering</u>						
21 - Evergreen Valley College	913,043	80,830			(80,830)	
25 - EVC Prior Year C/O and One-time Items			884,144	832,213	832,213	(51,931)
20321 - Common Course Numbering	913,043	80,830	884,144	832,213	751,382	(51,931)
<u>20400 - Student Equity & Achievement</u>						
21 - Evergreen Valley College	2,596,114	2,385,924	2,466,309	2,596,114	210,190	129,805
25 - EVC Prior Year C/O and One-time Items	366,167	368,389	306,611	210,190	(158,199)	(96,421)
20400 - Student Equity & Achievement	2,962,281	2,754,313	2,772,920	2,806,304	51,991	33,384
<u>20405 - Zero Textbook Cost Degree</u>						
25 - EVC Prior Year C/O and One-time Items	178,756	14,139	210,489	164,617	150,478	(45,872)
20405 - Zero Textbook Cost Degree	178,756	14,139	210,489	164,617	150,478	(45,872)
<u>20408 - Veteran Resource Center (SSSP)</u>						
21 - Evergreen Valley College	54,614	3,535	54,614	54,614	51,079	
25 - EVC Prior Year C/O and One-time Items	47,753	49,806	54,057	51,079	1,273	(2,978)
20408 - Veteran Resource Center (SSSP)	102,367	53,341	108,671	105,693	52,352	(2,978)
<u>20409 - Dream Resource Liaison</u>						
21 - Evergreen Valley College	84,871	16,866	80,628	86,371	69,505	5,743
25 - EVC Prior Year C/O and One-time Items	75,966	75,988	59,871	68,005	(7,982)	8,134
20409 - Dream Resource Liaison	160,837	92,853	140,499	154,376	61,523	13,877
<u>20415 - Zero Textbook Cost Degr-Accelr</u>						
25 - EVC Prior Year C/O and One-time Items				180,000	180,000	180,000
20415 - Zero Textbook Cost Degr-Accelr				180,000	180,000	180,000
<u>20416 - Zero Textbook Cost Degr-Impact</u>						
25 - EVC Prior Year C/O and One-time Items				320,000	320,000	320,000
20416 - Zero Textbook Cost Degr-Impact				320,000	320,000	320,000
<u>20421 - Basic Needs Centers</u>						
21 - Evergreen Valley College	299,198	227,996	284,239	295,368	67,372	11,129
25 - EVC Prior Year C/O and One-time Items	14,094	60,107	120,104	71,202	11,095	(48,902)
20421 - Basic Needs Centers	313,292	288,103	404,343	366,570	78,467	(37,773)
<u>20422 - Student Food House Spt-BasicNd</u>						
21 - Evergreen Valley College	295,989					
25 - EVC Prior Year C/O and One-time Items	301	75,000	410,664	410,664	335,664	
20422 - Student Food House Spt-BasicNd	296,290	75,000	410,664	410,664	335,664	

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<u>20423 - Student Housing (Planning)</u>						
25 - EVC Prior Year C/O and One-time Items	79,222		79,222	79,222	79,222	
20423 - Student Housing (Planning)	79,222		79,222	79,222	79,222	
<u>20429 - AANHPI</u>						
21 - Evergreen Valley College	136,037			137,314	137,314	137,314
25 - EVC Prior Year C/O and One-time Items	280,279	43,433	372,881	372,881	329,448	
20429 - AANHPI	416,316	43,433	372,881	510,195	466,762	137,314
<u>20711 - Umoja Community Edu Foundation</u>						
21 - Evergreen Valley College			179,827			(179,827)
25 - EVC Prior Year C/O and One-time Items	238,165	215,707	119,156	119,156	(96,551)	
20711 - Umoja Community Edu Foundation	238,165	215,707	298,983	119,156	(96,551)	(179,827)
<u>20815 - CA Apprentice Init - CARE</u>						
25 - EVC Prior Year C/O and One-time Items	223,073	223,073			(223,073)	
20815 - CA Apprentice Init - CARE	223,073	223,073			(223,073)	
<u>20817 - CAI - LVN to R Nurse Planning</u>						
21 - Evergreen Valley College		12,555			(12,555)	
25 - EVC Prior Year C/O and One-time Items			72,509	66,485	66,485	(6,023)
20817 - CAI - LVN to R Nurse Planning		12,555	72,509	66,485	53,931	(6,023)
<u>21001 - County Excess Costs Serv-CALWORKS</u>						
21 - Evergreen Valley College	145,000	145,000	145,000	167,489	22,489	22,489
21001 - County Excess Costs Serv-CALWORKS	145,000	145,000	145,000	167,489	22,489	22,489
<u>21201 - CALWORKS</u>						
21 - Evergreen Valley College	239,384	82,199	227,415	238,126	155,927	10,711
25 - EVC Prior Year C/O and One-time Items	191,756	197,311	60,472	157,185	(40,127)	96,713
21201 - CALWORKS	431,140	279,511	287,887	395,311	115,800	107,424
<u>21301 - Financial Aid Administration</u>						
21 - Evergreen Valley College	367,185	373,199	373,199	379,902	6,703	6,703
21301 - Financial Aid Administration	367,185	373,199	373,199	379,902	6,703	6,703
<u>21302 - Financial Aid Technology</u>						
21 - Evergreen Valley College	37,292		35,428	37,975	37,975	2,547
25 - EVC Prior Year C/O and One-time Items	37,119	74,401	37,292	37,695	(36,707)	403
21302 - Financial Aid Technology	74,411	74,401	72,720	75,670	1,268	2,950

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<u>21303 - Fin Aid Admin SFAA - One Time</u>						
21 - Evergreen Valley College		93,984			(93,984)	
25 - EVC Prior Year C/O and One-time Items			33,166	39,182	39,182	6,016
21303 - Fin Aid Admin SFAA - One Time		93,984	33,166	39,182	(54,801)	6,016
<u>21401 - Block Grant - Instructional Support</u>						
25 - EVC Prior Year C/O and One-time Items	643,343	58,041	493,343	585,302	527,262	91,959
21401 - Block Grant - Instructional Support	643,343	58,041	493,343	585,302	527,262	91,959
<u>21507 - Block Grant - Phy Plant 22-23</u>						
21 - Evergreen Valley College		(294)			294	
25 - EVC Prior Year C/O and One-time Items		53,597		716,810	663,213	716,810
21507 - Block Grant - Phy Plant 22-23		53,304		716,810	663,507	716,810
<u>21508 - Block Grant-Physic Plant 23-24</u>						
25 - EVC Prior Year C/O and One-time Items	23,098	17,921		5,176	(12,745)	5,176
21508 - Block Grant-Physic Plant 23-24	23,098	17,921		5,176	(12,745)	5,176
<u>21611 - Covid 19 Recovery Block Grant</u>						
25 - EVC Prior Year C/O and One-time Items	2,853,286		2,625,354	2,853,286	2,853,286	227,932
21611 - Covid 19 Recovery Block Grant	2,853,286		2,625,354	2,853,286	2,853,286	227,932
<u>22004 - Guided Pathways Allocation</u>						
25 - EVC Prior Year C/O and One-time Items	241,975	220,176			(220,176)	
22004 - Guided Pathways Allocation	241,975	220,176			(220,176)	
<u>22005 - Student Succ Completion Grant</u>						
21 - Evergreen Valley College	2,633,748	2,161,501	2,502,061	1,705,673	(455,828)	(796,388)
25 - EVC Prior Year C/O and One-time Items	266,573	(1,298)			1,298	
22005 - Student Succ Completion Grant	2,900,321	2,160,203	2,502,061	1,705,673	(454,530)	(796,388)
<u>22010 - Immed Action-Retention/Outreach</u>						
25 - EVC Prior Year C/O and One-time Items	207,413	102,606	309,075	364,974	262,368	55,899
22010 - Immed Action-Retention/Outreach	207,413	102,606	309,075	364,974	262,368	55,899
<u>22301 - CARE</u>						
21 - Evergreen Valley College	152,182	81,476	144,573	136,964	55,488	(7,609)
25 - EVC Prior Year C/O and One-time Items	38,832	38,832	40,309	70,706	31,874	30,397
22301 - CARE	191,014	120,309	184,882	207,670	87,361	22,788
<u>22418 - Rising Scholars Network</u>						
21 - Evergreen Valley College				109,114	109,114	109,114

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22418 - Rising Scholars Network				109,114	109,114	109,114
<u>22500 - Lottery-Prop 20 Restricted</u>						
21 - Evergreen Valley College	308,468		308,468	308,468	308,468	
25 - EVC Prior Year C/O and One-time Items	1,432,538	264,942	1,211,006	2,171,029	1,906,088	960,024
22500 - Lottery-Prop 20 Restricted	1,741,006	264,942	1,519,474	2,479,497	2,214,556	960,024
<u>22593 - Cultural Competent Faculty PD</u>						
25 - EVC Prior Year C/O and One-time Items	50,435		50,435	50,435	50,435	
22593 - Cultural Competent Faculty PD	50,435		50,435	50,435	50,435	
<u>25598 - Nursing Retention-Assoc Degree</u>						
21 - Evergreen Valley College	201,733	171,473	162,890	145,752	(25,721)	(17,138)
25598 - Nursing Retention-Assoc Degree	201,733	171,473	162,890	145,752	(25,721)	(17,138)
<u>25619 - Adult Education Block Grant</u>						
21 - Evergreen Valley College	390,418	357,988	382,329	382,329	24,341	
25 - EVC Prior Year C/O and One-time Items	80,962	87,325	78,084	32,430	(54,895)	(45,654)
25619 - Adult Education Block Grant	471,380	445,313	460,413	414,759	(30,554)	(45,654)
<u>25702 - California College Promise</u>						
21 - Evergreen Valley College	598,982	319,358	571,166	609,962	290,604	38,796
25 - EVC Prior Year C/O and One-time Items	390,643	390,643	270,042	281,869	(108,774)	11,827
25702 - California College Promise	989,625	710,001	841,208	891,831	181,829	50,623
<u>26202 - Strong Workforce Local - Yr2</u>						
25 - EVC Prior Year C/O and One-time Items	1,133,933	1,138,976	669,758	725,062	(413,914)	55,304
26202 - Strong Workforce Local - Yr2	1,133,933	1,138,976	669,758	725,062	(413,914)	55,304
<u>26203 - Strong Workforce Program</u>						
21 - Evergreen Valley College	1,211,256	273,474	948,609	948,609	675,135	
26203 - Strong Workforce Program	1,211,256	273,474	948,609	948,609	675,135	
<u>26204 - Strong Workforce Regional Plan</u>						
21 - Evergreen Valley College	638,591	18,240	497,903	497,903	479,663	
26204 - Strong Workforce Regional Plan	638,591	18,240	497,903	497,903	479,663	
<u>26205 - Strong Workforce Regional -Yr2</u>						
25 - EVC Prior Year C/O and One-time Items	536,750	536,750	524,108	505,868	(30,882)	(18,240)
26205 - Strong Workforce Regional -Yr2	536,750	536,750	524,108	505,868	(30,882)	(18,240)
<u>26321 - Cal Law - Pathway to Law CCCO</u>						

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21 - Evergreen Valley College	99,000					
25 - EVC Prior Year C/O and One-time Items	99,000	99,000			(99,000)	
26321 - Cal Law - Pathway to Law CCCO	198,000	99,000			(99,000)	
<u>26322 - FCCC Program Pathway Mapper</u>						
25 - EVC Prior Year C/O and One-time Items				60,000	60,000	60,000
26322 - FCCC Program Pathway Mapper				60,000	60,000	60,000
<u>26402 - Mental Health Support Funds</u>						
21 - Evergreen Valley College	224,830	139,226	213,589	213,589	74,363	
25 - EVC Prior Year C/O and One-time Items	146,502	146,502	115,730	85,604	(60,898)	(30,126)
26402 - Mental Health Support Funds	371,332	285,728	329,319	299,193	13,466	(30,126)
2 - State	25,912,022	13,859,503	23,087,709	25,496,973	11,637,470	2,409,264
<u>3 - Local</u>						
<u>31612 - Sobrato Family Foundation</u>						
25 - EVC Prior Year C/O and One-time Items	130,740	128,461	300,000	302,279	173,818	2,279
31612 - Sobrato Family Foundation	130,740	128,461	300,000	302,279	173,818	2,279
<u>32426 - Excecelencia in Education</u>						
25 - EVC Prior Year C/O and One-time Items	9,324	(9,678)	19,266	17,924	27,602	(1,342)
32426 - Excecelencia in Education	9,324	(9,678)	19,266	17,924	27,602	(1,342)
<u>32805 - UCSD Space Grant Consortium</u>						
21 - Evergreen Valley College		1,170			(1,170)	
25 - EVC Prior Year C/O and One-time Items	10,000	8,775	1,150	8,830	55	7,680
32805 - UCSD Space Grant Consortium	10,000	9,945	1,150	8,830	(1,115)	7,680
<u>33403 - ARCHES GRANT</u>						
25 - EVC Prior Year C/O and One-time Items		177			(177)	
33403 - ARCHES GRANT		177			(177)	
<u>33413 - Pure Good Fndn Workforce Dev</u>						
25 - EVC Prior Year C/O and One-time Items	49,013		49,013	49,013	49,013	
33413 - Pure Good Fndn Workforce Dev	49,013		49,013	49,013	49,013	
<u>33414 - Growth Sector</u>						
21 - Evergreen Valley College		8,648			(8,648)	
25 - EVC Prior Year C/O and One-time Items		15,098		31,352	16,254	31,352
33414 - Growth Sector		23,746		31,352	7,607	31,352

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<u>33415 - SV Com Fdn Higher Ed Anchor NW</u>						
25 - EVC Prior Year C/O and One-time Items	30,000		30,000	30,000	30,000	
33415 - SV Com Fdn Higher Ed Anchor NW	30,000		30,000	30,000	30,000	
<u>33507 - Dorothy D. Rupe Nursing</u>						
21 - Evergreen Valley College	30,000	30,000	30,000	32,500	2,500	2,500
33507 - Dorothy D. Rupe Nursing	30,000	30,000	30,000	32,500	2,500	2,500
<u>33513 - YESS - Foster Youth</u>						
21 - Evergreen Valley College		5,508			(5,508)	
33513 - YESS - Foster Youth		5,508			(5,508)	
<u>34403 - San Jose Promise Local -EBAY</u>						
25 - EVC Prior Year C/O and One-time Items	62,106	558	60,106	61,548	60,991	1,442
34403 - San Jose Promise Local -EBAY	62,106	558	60,106	61,548	60,991	1,442
3 - Local	321,183	188,717	489,534	533,446	344,729	43,912
Expense	29,721,925	16,068,457	27,228,598	29,517,002	13,448,545	2,288,403
2 - Evergreen Valley College	(29,721,925)	(16,068,457)	(27,228,598)	(29,517,002)	(13,448,545)	(2,288,403)
17 - Grants / Categoricals	(29,721,925)	(16,068,457)	(27,228,598)	(29,517,002)	(13,448,545)	(2,288,403)
<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>		

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<u>9 - District Services</u>						
<u>Income</u>						
<u>0 - Unspecified</u>						
488 - Local Revenue		383,390			(383,390)	
0 - Unspecified		383,390			(383,390)	
<u>1 - Federal</u>						
481 - Federal Revenue	175,000	153,481			(153,481)	
1 - Federal	175,000	153,481			(153,481)	
<u>2 - State</u>						
486 - State Revenue	4,216,947	288,897	3,195,342	4,152,096	3,863,199	956,754
2 - State	4,216,947	288,897	3,195,342	4,152,096	3,863,199	956,754
<u>3 - Local</u>						
488 - Local Revenue	20,000	18,801	1,199	1,199	(17,602)	
3 - Local	20,000	18,801	1,199	1,199	(17,602)	
Income	4,411,947	844,569	3,196,541	4,153,295	3,308,726	956,754
9 - District Services	4,411,947	844,569	3,196,541	4,153,295	3,308,726	956,754
17 - Grants / Categoricals	4,411,947	844,569	3,196,541	4,153,295	3,308,726	956,754

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>9 - District Services</u>						
<u>Expense</u>						
<u>0 - Unspecified</u>						
<u>00000 - User unspecified</u>						
99 - Districtwide				383,390	383,390	383,390
00000 - User unspecified				383,390	383,390	383,390
0 - Unspecified				383,390	383,390	383,390
<u>1 - Federal</u>						
<u>10904 - WestEd Grant E3 institute</u>						
98 - WorkForce Institute		340			(340)	
10904 - WestEd Grant E3 institute		340			(340)	
<u>10905 - Incorp 3-D Laser Scan Lan Surv</u>						
98 - WorkForce Institute	175,000	153,141			(153,141)	
10905 - Incorp 3-D Laser Scan Lan Surv	175,000	153,141			(153,141)	
1 - Federal	175,000	153,481			(153,481)	
<u>2 - State</u>						
<u>20400 - Student Equity & Achievement</u>						
95 - DS Prior Year C/O and One-time Items	54,311	54,311	61,808	62,311	8,000	503
96 - District Services	101,808	39,498	101,808	101,808	62,311	
20400 - Student Equity & Achievement	156,119	93,808	163,616	164,119	70,311	503
<u>21302 - Financial Aid Technology</u>						
95 - DS Prior Year C/O and One-time Items	20,897		20,897	20,897	20,897	
21302 - Financial Aid Technology	20,897		20,897	20,897	20,897	
<u>21507 - Block Grant - Phy Plant 22-23</u>						
95 - DS Prior Year C/O and One-time Items	20,991			20,991	20,991	20,991
21507 - Block Grant - Phy Plant 22-23	20,991			20,991	20,991	20,991
<u>21611 - Covid 19 Recovery Block Grant</u>						
95 - DS Prior Year C/O and One-time Items	736,337			736,337	736,337	736,337
21611 - Covid 19 Recovery Block Grant	736,337			736,337	736,337	736,337
<u>22507 - Library Services Platform</u>						
99 - Districtwide	1,822		1,822	1,822	1,822	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

17 - Grants / Categoricals

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
22507 - Library Services Platform	1,822		1,822	1,822	1,822	
<u>22591 - Classified Prof Devlp</u>						
95 - DS Prior Year C/O and One-time Items	62,664	2,270	62,664	60,394	58,125	(2,270)
22591 - Classified Prof Devlp	62,664	2,270	62,664	60,394	58,125	(2,270)
<u>22596 - EEO Best Practices</u>						
95 - DS Prior Year C/O and One-time Items	150,740	3,775	89,740	146,965	143,190	57,225
22596 - EEO Best Practices	150,740	3,775	89,740	146,965	143,190	57,225
<u>22597 - Equal Employment Opportunity</u>						
95 - DS Prior Year C/O and One-time Items	274,891	26,517	379,274	383,756	357,239	4,482
96 - District Services	50,000		136,986	50,000	50,000	(86,986)
22597 - Equal Employment Opportunity	324,891	26,517	516,260	433,756	407,239	(82,504)
<u>24102 - Systemwide Tech Data Security</u>						
99 - Districtwide	1,742,488	162,526	1,340,343	1,566,816	1,404,290	226,473
24102 - Systemwide Tech Data Security	1,742,488	162,526	1,340,343	1,566,816	1,404,290	226,473
<u>26220 - College Specific Allocations</u>						
99 - Districtwide	1,000,000		1,000,000	1,000,000	1,000,000	
26220 - College Specific Allocations	1,000,000		1,000,000	1,000,000	1,000,000	
2 - State	4,216,947	288,897	3,195,342	4,152,096	3,863,199	956,754
<u>3 - Local</u>						
<u>32421 - SC Cnty URJGENT Computer CEM</u>						
99 - Districtwide	20,000	18,801	1,199	1,199	(17,602)	
32421 - SC Cnty URJGENT Computer CEM	20,000	18,801	1,199	1,199	(17,602)	
3 - Local	20,000	18,801	1,199	1,199	(17,602)	
Expense	4,411,947	461,179	3,196,541	4,536,685	4,075,506	1,340,144
9 - District Services	(4,411,947)	(461,179)	(3,196,541)	(4,536,685)	(4,075,506)	(1,340,144)
17 - Grants / Categoricals	(4,411,947)	(461,179)	(3,196,541)	(4,536,685)	(4,075,506)	(1,340,144)
<i>Beginning Fund Balance, July 1st</i>		\$0		\$383,390		
<i>Ending Fund Balance, June, 30th</i>		\$383,390		\$0		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

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

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48876 - Health Fees	212,013	196,128	199,500	200,000	3,872	500
48890 - Other Local Income	6,000	3,094	3,000	3,200	106	200
48979 - Interfund Transfers In (10 fr 18)	61,811	1,575	124,108	140,079	138,504	15,971
48 - Revenue	279,824	200,797	326,608	343,279	142,482	16,671
Income	279,824	200,797	326,608	343,279	142,482	16,671
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
51211 - Other Contract Salaries - Unit	126,147	64,838	117,934	126,938	62,100	9,004
51400 - Hrly Cert Sal-Non Teach		36,616			(36,616)	
51 - Academic Salaries	126,147	101,454	117,934	126,938	25,484	9,004
<u>52 - Classified Salaries</u>						
52110 - Reg, Other Than Instruction - Un	63,474	26,448	68,705	68,705	42,257	
52310 - Hrly, Other Than Instruction		41,646			(41,646)	
52350 - Substitutes		24,568			(24,568)	
52 - Classified Salaries	63,474	92,662	68,705	68,705	(23,957)	
<u>53 - Employee Benefits</u>						
53120 - STRS Non-Instructional	24,094	13,849	22,525	24,245	10,396	1,720
53220 - PERS Reg Classified	17,170	7,154	18,585	18,420	11,266	(165)
53320 - OASDI-Classified/Non-Instr Cert.	6,684	8,508	6,966	7,097	(1,411)	131
53420 - H & W - Non-Instruction	77,574	16,635	83,272	83,272	66,637	
53520 - Unemployment Insurance - Non-Instruction	379	388	373	979	591	606
53620 - Workers Comp - Non-Instruction	2,048	2,124	2,016	2,343	219	327
53 - Employee Benefits	127,949	48,659	133,737	136,356	87,697	2,619
<u>54 - Supplies and Materials</u>						
54300 - Supplies - Non Instruction	6,500	1,928	6,703	6,833	4,905	130
54301 - Food & Food Serv - Non-Instr	100	127			(127)	
54310 - Software Non Instruction Over \$200			400	400	400	
54 - Supplies and Materials	6,600	2,055	7,103	7,233	5,178	130
<u>55 - Other Operating Expenses and Services</u>						
55100 - Personal Services	400	326	1,370	1,370	1,044	
55130 - License Renewal Non-Instr		1,369	1,812	1,812	443	
55200 - Conference	3,500	2,186	865	865	(1,321)	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

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

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
55220 - Memberships	150	865			(865)	
55550 - Garbage	500					
55 - Other Operating Expenses and Services	4,550	4,746	4,047	4,047	(699)	
Expense	328,720	249,577	331,526	343,279	93,702	11,753
1 - San Jose City College	(48,896)	(48,780)	(4,918)		48,780	4,918
<i>Beginning Fund Balance, July 1st</i>		<i>\$48,780</i>		<i>\$0</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$0</i>		<i>\$0</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

18 - Student Health Fees Fund
2 - Evergreen Valley College

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48699 - Other State Income	5,000					
48876 - Health Fees	324,636	205,426	205,741	207,247	1,821	1,506
48890 - Other Local Income	4,000	3,656	1,639	1,835	(1,821)	196
48 - Revenue	333,636	209,082	207,380	209,082	(0)	1,702
Income	333,636	209,082	207,380	209,082	(0)	1,702
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
51211 - Other Contract Salaries - Unit	63,203	63,203	65,099	65,099	1,896	
51400 - Hrly Cert Sal-Non Teach	49,314	159,093	83,496	52,112	(106,981)	(31,384)
51 - Academic Salaries	112,517	222,296	148,595	117,211	(105,085)	(31,384)
<u>52 - Classified Salaries</u>						
52110 - Reg, Other Than Instruction - Un	74,197	77,510	76,132	76,132	(1,378)	
52111 - Regular, Professional Growth		452			(452)	
52310 - Hrly, Other Than Instruction	25,760	33,005	34,440	17,280	(15,725)	(17,160)
52 - Classified Salaries	99,957	110,967	110,572	93,412	(17,555)	(17,160)
<u>53 - Employee Benefits</u>						
53110 - STRS	2,269	2,876			(2,876)	
53120 - STRS Non-Instructional	24,144	40,796	36,674	28,127	(12,669)	(8,547)
53220 - PERS Reg Classified	20,070	21,089	20,594	20,411	(678)	(183)
53320 - OASDI-Classified/Non-Instr Cert.	9,385	11,575	10,613	8,846	(2,729)	(1,768)
53420 - H & W - Non-Instruction	43,410	43,228	41,557	41,557	(1,671)	
53520 - Unemployment Insurance - Non-Instruction	439	666	518	845	178	327
53610 - Workers Comp - Instruction		1,232			(1,232)	
53620 - Workers Comp - Non-Instruction	2,598	2,424	2,799	2,440	17	(358)
53 - Employee Benefits	102,315	123,886	112,755	102,226	(21,660)	(10,530)
<u>54 - Supplies and Materials</u>						
54300 - Supplies - Non Instruction	7,823	10,408	5,280		(10,408)	(5,280)
54301 - Food & Food Serv - Non-Instr	100	65			(65)	
54310 - Software Non Instruction Over \$200	200					
54 - Supplies and Materials	8,123	10,473	5,280		(10,473)	(5,280)
<u>55 - Other Operating Expenses and Services</u>						
55100 - Personal Services	8,175	10,264	10,911		(10,264)	(10,911)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

18 - Student Health Fees Fund
2 - Evergreen Valley College

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
55130 - License Renewal Non-Instr	410	175			(175)	
55200 - Conference	10,000	2,172			(2,172)	
55220 - Memberships	150	779			(779)	
55230 - Mileage Expense	100					
55550 - Garbage	600	617			(617)	
55620 - Repairs		175			(175)	
55711 - Advertising	4,000	2,978			(2,978)	
55810 - Postage	100	11			(11)	
55820 - Undistributed Funded Programs	366,666					
55 - Other Operating Expenses and Services	390,201	17,170	10,911		(17,170)	(10,911)
Expense	713,113	484,793	388,113	312,849	(171,944)	(75,265)
2 - Evergreen Valley College	(379,477)	(275,711)	(180,733)	(103,766)	171,944	76,967
<i>Beginning Fund Balance, July 1st</i>		<i>\$379,477</i>		<i>\$103,766</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$103,766</i>		<i>\$0</i>		



SAN JOSÉ · EVERGREEN
Community College District

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 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

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

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
48830 - Contract Classes & Premiums Other Funds		489,670			(489,670)	
48890 - Other Local Income	93,952	128,862		127,024	(1,838)	127,024
48 - Revenue	93,952	618,532		127,024	(491,508)	127,024
Income	93,952	618,532		127,024	(491,508)	127,024
<u>Expense</u>						
51111 - Regular Classroom - Unit	19,800		19,800	19,800	19,800	
51220 - Mgmt Contract Salaries	33,303	5,217			(5,217)	
51310 - Hourly Instr - Day	40,097	182,204	63,441	52,434	(129,770)	(11,007)
51340 - Hourly Instr - Smr Session	5,000	37,533	30,256	17,000	(20,533)	(13,256)
51400 - Hrly Cert Sal-Non Teach	51,473	39,043	156,500	130,000	90,957	(26,500)
51 - Academic Salaries	149,673	263,996	269,997	219,234	(44,762)	(50,763)
52110 - Reg, Other Than Instruction - Un	17,198		17,198	17,198	17,198	
52120 - Classified Managers Non Instru	49,972		49,972	47,972	47,972	(2,000)
52210 - Regular Instructional Aide - Uni	11,356		11,356	7,024	7,024	(4,331)
52310 - Hrly, Other Than Instruction		108	2,100	5,000	4,892	2,900
52351 - Overtime	257		257	257	257	
52 - Classified Salaries	78,783	108	80,883	77,452	77,344	(3,431)
53110 - STRS	9,553	25,065	7,983	24,561	(503)	16,578
53120 - STRS Non-Instructional	11,479	996	1,250		(996)	(1,250)
53210 - PERS Inst Aids	339	947	339	339	(608)	
53220 - PERS Reg Classified	6,190		6,190	6,190	6,190	
53310 - OASDI Certif/Instr Aide	4,686	3,854	6,204	5,952	2,098	(252)
53320 - OASDI-Classified/Non-Instr Cert.	2,997	203	1,980	1,730	1,527	(250)
53410 - H & W - Instruction	1,583	436	2,239	3,239	2,802	1,000
53420 - H & W - Non-Instruction	16,172	1,379	6,000	5,000	3,621	(1,000)
53510 - Unemployment Insurance - Instruction	1,444	504	1,344	3,725	3,220	2,380
53520 - Unemployment Insurance - Non-Instruction	503	27	330	330	303	
53610 - Workers Comp - Instruction	2,471	2,725	2,003	3,940	1,215	1,937
53620 - Workers Comp - Non-Instruction	1,461	171	523	2,973	2,802	2,450
53 - Employee Benefits	58,877	36,307	36,385	57,977	21,670	21,593
54100 - Supplies Instruction	3,152	449	120,964	550	100	(120,414)
54300 - Supplies - Non Instruction	8,779	9,810	23,532	72,407	62,597	48,875
54301 - Food & Food Serv - Non-Instr	16,920	30,379	96,968	126,968	96,589	30,000
54 - Supplies and Materials	28,851	40,638	241,464	199,924	159,287	(41,539)
55100 - Personal Services	14,200	203,315	47,712	280,129	76,814	232,416
55130 - License Renewal Non-Instr		18,976	19,000	10,000	(8,976)	(9,000)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

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

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
55200 - Conference	17,000	9,587	73,806	62,000	52,413	(11,806)
55210 - Field Trips			600			(600)
55220 - Memberships	12,000	9,492	32,000	11,000	1,508	(21,000)
55570 - Uniforms		(95)	2,000	1,000	1,095	(1,000)
55620 - Repairs		1,270	2,000	1,569	299	(431)
55625 - Repairs Pm Agreements		2,554	1,277	5,000	2,446	3,723
55711 - Advertising	9,000		1,000			(1,000)
55715 - Printing/Reprographics Expense	5,000	146	2,500	5,000	4,854	2,500
55820 - Undistributed Funded Programs	492,767		5,048			(5,048)
55 - Other Operating Expenses and Services	549,967	245,245	186,943	375,698	130,453	188,754
57314 - Interfund Transfers Out (Indirect Cost)	5,000					
57321 - Interfund Transfers Out (17 to 10)	10,320					
57555 - Other Student Payments	2,975	32,238		9,351	(22,886)	9,351
57600 - Other Payments to/for Students	27,000		18,000			(18,000)
57 - Other Outgo	45,295	32,238	18,000	9,351	(22,886)	(8,649)
Expense	911,447	618,532	833,672	939,636	321,104	105,964
1 - San Jose City College	(817,495)		(833,672)	(812,612)	(812,612)	21,060
<i>Beginning Fund Balance, July 1st</i>		<i>\$812,612</i>		<i>\$812,612</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$812,612</i>		<i>\$0</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

16 - Contract Ed Enterprise Fund
2 - Evergreen Valley College

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Expense</u>						
55820 - Undistributed Funded Programs	87,711		87,710	106,603	106,603	18,894
55 - Other Operating Expenses and Services	87,711		87,710	106,603	106,603	18,894
57555 - Other Student Payments	18,894					0
57 - Other Outgo	18,894					0
Expense	106,604		87,710	106,603	106,603	18,894
2 - Evergreen Valley College	(106,604)		(87,710)	(106,603)	(106,603)	-18,894
<i>Beginning Fund Balance, July 1st</i>		<i>\$106,603</i>		<i>\$106,603</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$106,603</i>		<i>\$0</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2025-2026 Adopted Budget General Revenue and Expenditure Activity

70 - Cafeteria Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48890 - Other Local Income	7,500	14,619	12,000	12,000	(2,619)	
48968 - Interfund Transfers In (70 fr 10)	91,387	79,151	89,979	80,599	1,448	(9,380)
48 - Revenue	98,887	93,770	101,979	92,599	(1,171)	(9,380)
Income	98,887	93,770	101,979	92,599	(1,171)	(9,380)
<u>Expense</u>						
<u>52 - Classified Salaries</u>						
52110 - Reg, Other Than Instruction - Un	47,874	43,536	44,699	44,699	1,163	
52351 - Overtime		1,109			(1,109)	
52 - Classified Salaries	47,874	44,645	44,699	44,699	54	
<u>53 - Employee Benefits</u>						
53220 - PERS Reg Classified	12,950	11,720	12,091	11,984	264	(107)
53320 - OASDI-Classified/Non-Instr Cert.	3,662	3,405	3,419	3,419	14	
53420 - H & W - Non-Instruction	18,788	19,409	26,199	16,738	(2,671)	(9,461)
53520 - Unemployment Insurance - Non-Instruction	96	89	89	224	135	135
53620 - Workers Comp - Non-Instruction	517	486	482	535	49	53
53 - Employee Benefits	36,013	35,109	42,280	32,900	(2,209)	(9,380)
<u>54 - Supplies and Materials</u>						
54300 - Supplies - Non Instruction	2,500		2,500	2,500	2,500	
54 - Supplies and Materials	2,500		2,500	2,500	2,500	
<u>55 - Other Operating Expenses and Services</u>						
55100 - Personal Services	12,500	2,276	12,500	12,500	10,224	
55 - Other Operating Expenses and Services	12,500	2,276	12,500	12,500	10,224	
<u>56 - Capital Outlay</u>						
56411 - Equipment - (\$200 Through \$4,999)		11,740			(11,740)	
56 - Capital Outlay		11,740			(11,740)	
Expense	98,887	93,770	101,979	92,599	(1,171)	(9,380)
70 - Cafeteria Fund						
Beginning Fund Balance, July 1st		\$0		\$0		
Ending Fund Balance, June, 30th		\$0		\$0		



SAN JOSÉ · EVERGREEN
Community College District

CAPITAL OUTLAY 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 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

36 - Capital Projects Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48860 - Interest	50,000	187,832	195,000	195,000	7,168	
48880 - Capital Outlay Fees	20,000	454	20,000		(454)	(20,000)
48890 - Other Local Income	4,469,803	4,532,780	4,691,500	4,691,500	158,720	
48982 - Interfund Transfers In (36 fr 10)		3,500,000			(3,500,000)	
48 - Revenue	4,539,803	8,221,066	4,906,500	4,886,500	(3,334,566)	(20,000)
Income	4,539,803	8,221,066	4,906,500	4,886,500	(3,334,566)	(20,000)
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
51220 - Mgmt Contract Salaries	99,506	67,708	102,844	103,170	35,462	326
51 - Academic Salaries	99,506	67,708	102,844	103,170	35,462	326
<u>52 - Classified Salaries</u>						
52110 - Reg, Other Than Instruction - Un	107,442	108,930	110,640	110,640	1,710	
52111 - Regular, Professional Growth		398			(398)	
52351 - Overtime		8,446			(8,446)	
52 - Classified Salaries	107,442	117,774	110,640	110,640	(7,134)	
<u>53 - Employee Benefits</u>						
53110 - STRS		(1)			1	
53120 - STRS Non-Instructional	6,926	5,015	6,738	6,800	1,785	62
53220 - PERS Reg Classified	46,170	33,731	48,205	47,777	14,046	(428)
53320 - OASDI-Classified/Non-Instr Cert.	10,859	11,110	11,103	11,103	(7)	
53410 - H & W - Instruction		341			(341)	
53420 - H & W - Non-Instruction	54,040	48,880	58,109	58,109	9,229	
53520 - Unemployment Insurance - Non-Instruction	413	367	428	1,069	702	641
53620 - Workers Comp - Non-Instruction	2,236	2,031	2,305	2,560	529	255
53 - Employee Benefits	120,644	101,473	126,888	127,418	25,945	530
<u>55 - Other Operating Expenses and Services</u>						
55100 - Personal Services	389,782	29,442	489,782	489,782	460,340	
55130 - License Renewal Non-Instr	64,624	185,683	194,624	194,624	8,941	
55620 - Repairs	549,930	608,863	549,930	549,930	(58,933)	
55703 - Special Assessment Fee	15,000	3,480	15,000	15,000	11,520	
55712 - Legal Expenses	250,000		250,000	250,000	250,000	
55 - Other Operating Expenses and Services	1,269,336	827,468	1,499,336	1,499,336	671,868	
<u>56 - Capital Outlay</u>						

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

36 - Capital Projects Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
56120 - Site Improvements	414,865		420,000	420,000	420,000	
56210 - Building Improvements	17,800		20,000	20,000	20,000	
56413 - Equipment - 3 yrs life	27,966		20,000	20,000	20,000	
56418 - Capitalizable Eqpt - 8 yr life	310,135		330,135	330,135	330,135	
56 - Capital Outlay	770,766		790,135	790,135	790,135	
<u>57 - Other Outgo</u>						
57900 - Appropriations For Contingencies	2,172,109		2,276,657	2,255,801	2,255,801	(20,856)
57 - Other Outgo	2,172,109		2,276,657	2,255,801	2,255,801	(20,856)
Expense	4,539,803	1,114,424	4,906,500	4,886,500	3,772,076	(20,000)
36 - Capital Projects Fund		7,106,642			(7,106,642)	
<i>Beginning Fund Balance, July 1st</i>		<i>\$23,256,389</i>		<i>\$30,363,031</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$30,363,031</i>		<i>\$30,363,031</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

40 - GO Bond Fund Meas X Series C

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>9 - District Services</u>						
488 - Local Revenue	1,250,000	2,024,205	800,000	500,000	(1,524,205)	(300,000)
9 - District Services	1,250,000	2,024,205	800,000	500,000	(1,524,205)	(300,000)
Income	1,250,000	2,024,205	800,000	500,000	(1,524,205)	(300,000)
40 - GO Bond Fund Meas X Series C	1,250,000	2,024,205	800,000	500,000	(1,524,205)	(300,000)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

40 - GO Bond Fund Meas X Series C

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Expense</u>						
<u>1 - San Jose City College</u>						
31122 - Group II Equipment	1,672,713	84,008	1,604,009	1,604,009	1,520,001	
31129 - New Maint & Operations Bldg	15,598	6,071			(6,071)	
31130 - Theater Access & Entrance Impr	181,723	743	181,723	181,723	180,979	
31132 - New CTE Building	15,502,698	3,007,171	13,933,039	13,933,556	10,926,385	518
31150 - ADA Improvements	1,716,239	353,110	1,520,271	1,520,271	1,167,161	
31162 - Student Center Expansion	971,899	2,096	507,087	507,087	504,991	
31166 - Track & Field Renovation		44,672			(44,672)	
31170 - SJCC Elevator Modernization	1,798,414	324,076	1,647,004	1,647,004	1,322,929	
31173 - Mens Locker Room Demolition	2,365,117	548,831	1,921,434	1,921,434	1,372,603	
31175 - Stormwater Management-Phase2	1,891,959	8,790	1,883,316	1,883,316	1,874,526	
31176 - General Education Building Fire Alarm Sys. Upgrades	2,536,739	139,377	2,414,615	2,399,579	2,260,202	(15,036)
31179 - Scoreboard Replacement		6,150			(6,150)	
31180 - Campus-wide Painting Phase 2	1,000,000		1,000,000	1,000,000	1,000,000	
31309 - SJCC Vehicles		3,503			(3,503)	
31703 - Technology Upgrades	191,454	3,467	198,975	198,975	195,508	
1 - San Jose City College	29,844,553	4,532,066	26,811,472	26,796,954	22,264,888	(14,518)
<u>2 - Evergreen Valley College</u>						
32132 - Student Services Center	2,319,915	2,477,594	412,400	412,400	(2,065,193)	
32134 - Language Arts Building		(24,867)	10,005	10,005	34,871	
32153 - Sequoia Upgrades/Nursing Add	2,382,969	2,559,601	1,209,988	535,762	(2,023,839)	(674,226)
32156 - General Education Building	428,726	339,721	296,814	326,730	(12,990)	29,917
32159 - Campus Way Finding/Ground Ligh	70,694	65,058	70,694	5,636	(59,422)	(65,058)
32166 - Entry Road and Parking Lot	31,951	25,311	124,662		(25,311)	(124,662)
32168 - Campus-wide Signage MasterPlan	420,627	153,562	305,086	305,086	151,524	
32169 - EVC-Central Plant Renovation	400		400	400	400	
32307 - Small Capital Repairs	47,620	8,086	43,083	43,083	34,997	
32320 - Soccer Field Fence Upgrades		6,860	65,336	63,255	56,395	(2,081)
2 - Evergreen Valley College	5,702,902	5,610,926	2,538,468	1,702,357	(3,908,568)	(836,111)
<u>9 - District Services</u>						
39301 - New District Services Building	87,560	51,137	81,842	58,383	7,246	(23,459)
39307 - Vehicle Replacement		1,311			(1,311)	
39629 - District Warehouse&Operations Facilities	1,232,202	680,442	692,965	184,524	(495,918)	(508,442)
39706 - Technology/Security		96,247			(96,247)	
39712 - DW Security-Key Sys Upgrade	54,108	935			(935)	
39715 - DW Physical Security	7,389,836	1,837,578	5,529,160	5,529,160	3,691,582	
39905 - Management and related costs	4,223,033	(219,926)	5,104,001	4,378,902	4,598,828	(725,099)
39999 - Election/Legal/EIR/DO Labor and Related	5,570,559	63,765	5,718,077	5,624,903	5,561,138	(93,173)
9 - District Services	18,557,298	2,511,490	17,126,046	15,775,872	13,264,383	(1,350,173)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

40 - GO Bond Fund Meas X Series C

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
Expense	54,104,753	12,654,481	46,475,986	44,275,184	31,620,702	(2,200,802)
40 - GO Bond Fund Meas X Series C	(54,104,753)	(12,654,481)	(46,475,986)	(44,275,184)	(31,620,702)	2,200,802
Beginning Fund Balance, July 1st		\$55,902,128		\$45,271,852		
Ending Fund Balance, June, 30th		\$45,271,852		\$1,496,668		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

41 - GO Bond Fund Meas X Series C-1

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>9 - District Services</u>						
488 - Local Revenue	800,000	1,384,255	700,000	700,000	(684,255)	
9 - District Services	800,000	1,384,255	700,000	700,000	(684,255)	
Income	800,000	1,384,255	700,000	700,000	(684,255)	
41 - GO Bond Fund Meas X Series C-1	800,000	1,384,255	700,000	700,000	(684,255)	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

41 - GO Bond Fund Meas X Series C-1

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Expense</u>						
<u>1 - San Jose City College</u>						
31199 - Campus Contingency	8,234,492		9,985,187	9,985,187	9,985,187	
31702 - IT Infrastructure Improvements		775			(775)	
31703 - Technology Upgrades		(79)			79	
1 - San Jose City College	8,234,492	696	9,985,187	9,985,187	9,984,491	
<u>2 - Evergreen Valley College</u>						
32122 - EVC Vehicles		2,103			(2,103)	
32132 - Student Services Center	2,824,849					
32153 - Sequoia Upgrades/Nursing Add	2,130,992	307,654	735,205	735,205	427,550	
32156 - General Education Building	1,428,703	541,185	850,729	548,214	7,030	(302,515)
32168 - Campus-wide Signage MasterPlan	53,192		53,192	36,040	36,040	(17,152)
32299 - Campus Contingency	1,806,052		3,726,461	3,726,461	3,726,461	
2 - Evergreen Valley College	8,243,788	850,942	5,365,587	5,045,920	4,194,978	(319,667)
<u>9 - District Services</u>						
39307 - Vehicle Replacement		792			(792)	
39399 - District/Districtwide Contingency	4,365,680		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	675,527	100,631	1,121,834	1,121,834	1,021,203	
39699 - Program Contingency	1,550,000		1,550,000	1,550,000	1,550,000	
39905 - Management and related costs			532,718	858,663	858,663	325,945
39999 - Election/Legal/EIR/DO Labor and Related	396,854		950,033	950,033	950,033	
9 - District Services	21,988,061	101,423	23,520,266	23,846,211	23,744,787	325,945
Expense	38,466,341	953,062	38,871,040	38,877,318	37,924,256	6,278
41 - GO Bond Fund Meas X Series C-1	(38,466,341)	(953,062)	(38,871,040)	(38,877,318)	(37,924,256)	(6,278)
<i>Beginning Fund Balance, July 1st</i>		<i>\$39,189,911</i>		<i>\$39,621,104</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$39,621,104</i>		<i>\$1,443,786</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

46 - GO Bond Fund Meas X Series A-1

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>9 - District Services</u>						
488 - Local Revenue	500,000	535,964	250,000	200,000	(335,964)	(50,000)
9 - District Services	500,000	535,964	250,000	200,000	(335,964)	(50,000)
Income	500,000	535,964	250,000	200,000	(335,964)	(50,000)
46 - GO Bond Fund Meas X Series A-1	500,000	535,964	250,000	200,000	(335,964)	(50,000)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

46 - GO Bond Fund Meas X Series A-1

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Expense</u>						
<u>1 - San Jose City College</u>						
31132 - New CTE Building	14,973,117	1,752,153	9,859,040	9,859,040	8,106,886	
31309 - SJCC Vehicles	4,158		4,158	4,158	4,158	
31313 - Small Cap Repairs - Fac Upgrds			3,665,173			(3,665,173)
1 - San Jose City College	14,977,275	1,752,153	13,528,371	9,863,197	8,111,044	(3,665,173)
<u>2 - Evergreen Valley College</u>						
32132 - Student Services Center	1,152,065	(386,627)	1,610,834	954,981	1,341,608	(655,853)
32156 - General Education Building	252,431	198,248	82,816	82,816	(115,432)	
2 - Evergreen Valley College	1,404,496	(188,379)	1,693,650	1,037,797	1,226,176	(655,853)
<u>9 - District Services</u>						
39625 - SJCC Land Acquisition		8,642			(8,642)	
39706 - Technology/Security	1,361,213	293,605	1,211,439	4,233,452	3,939,848	3,022,014
39714 - Data Center Acquisition & Impl		2,455			(2,455)	
39905 - Management and related costs			355,120	1,072,523	1,072,523	717,403
39999 - Election/Legal/EIR/DO Labor and Related	1,147,556	(9,126)	1,596,509	1,597,821	1,606,947	1,312
9 - District Services	2,508,770	295,577	3,163,067	6,903,796	6,608,219	3,740,729
Expense	18,890,540	1,859,351	18,385,088	17,804,790	15,945,439	(580,298)
46 - GO Bond Fund Meas X Series A-1	(18,890,540)	(1,859,351)	(18,385,088)	(17,804,790)	(15,945,439)	580,298
<i>Beginning Fund Balance, July 1st</i>		<i>\$19,431,388</i>		<i>\$18,108,001</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$18,108,001</i>		<i>\$503,211</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

49 - GO Bond Fund Meas X Series B-1

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>9 - District Services</u>						
488 - Local Revenue	3,000,000	5,963,807	2,500,000	2,200,000	(3,763,807)	(300,000)
9 - District Services	3,000,000	5,963,807	2,500,000	2,200,000	(3,763,807)	(300,000)
Income	3,000,000	5,963,807	2,500,000	2,200,000	(3,763,807)	(300,000)
49 - GO Bond Fund Meas X Series B-1	3,000,000	5,963,807	2,500,000	2,200,000	(3,763,807)	(300,000)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

49 - GO Bond Fund Meas X Series B-1

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Expense</u>						
<u>1 - San Jose City College</u>						
31122 - Group II Equipment	2,533,587	809,689	1,779,609	1,722,564	912,875	(57,045)
31129 - New Maint & Operations Bldg	465,435	46,638			(46,638)	
31130 - Theater Access & Entrance Impr	2,751,960	43,600	2,708,360	2,708,360	2,664,760	
31132 - New CTE Building	64,603,022	34,864,718	19,008,075	11,936,494	(22,928,224)	(7,071,580)
31150 - ADA Improvements	2,665,531	32,100	2,641,031	2,480,602	2,448,502	(160,429)
31162 - Student Center Expansion	2,096,902		2,560,046	2,560,046	2,560,046	
31170 - SJCC Elevator Modernization	251,872		251,872	89,212	89,212	(162,660)
31173 - Mens Locker Room Demolition	2,332,767		2,324,143	2,237,985	2,237,985	(86,158)
31176 - General Education Building Fire Alarm Sys. Upgrades	425,257		425,257	425,257	425,257	
31177 - Campus Perimeter Security Fencing&Gates	3,977,197	267,486	3,743,742	3,713,986	3,446,500	(29,755)
31178 - Campus Wayfinding&Signage Updates&Improvements	2,264,556	102,117	2,204,835	2,163,861	2,061,744	(40,973)
31179 - Scoreboard Replacement	1,346,870	667,502	1,015,853	681,040	13,537	(334,813)
31199 - Campus Contingency	2,472,735		1,112,512	1,108,793	1,108,793	(3,719)
31304 - Small Capital Repairs	1,884,284		1,884,284	1,884,284	1,884,284	
31309 - SJCC Vehicles	633,713	115,018	518,186	518,186	403,168	
31313 - Small Cap Repairs - Fac Upgrds			1,803,370	5,468,543	5,468,543	3,665,173
31702 - IT Infrastructure Improvements	1,473,658	15,525	1,488,069	1,488,069	1,472,544	
31703 - Technology Upgrades	5,365,258		5,337,181	5,354,139	5,354,139	16,958
31705 - IT and Tech Equipment			5,468,543	5,468,543	5,468,543	
1 - San Jose City College	97,544,604	36,964,393	56,274,964	52,009,962	15,045,569	(4,265,003)
<u>2 - Evergreen Valley College</u>						
32132 - Student Services Center	2,603,103	3,933,016	82,854	82,854	(3,850,163)	
32134 - Language Arts Building	287,385	1,380	36,969	33,292	31,912	(3,677)
32153 - Sequoia Upgrades/Nursing Add	4,462,970	4,264,771	138,375	138,375	(4,126,396)	
32156 - General Education Building	1,141,977	1,280,114			(1,280,114)	
32157 - Student Activities Center	341,195		341,195	341,195	341,195	
32166 - Entry Road and Parking Lot	75,593	78,747	91,311	26,700	(52,047)	(64,611)
32168 - Campus-wide Signage MasterPlan	119,022	113,623	11,868		(113,623)	(11,868)
32299 - Campus Contingency			2,809,591	2,809,591	2,809,591	
32307 - Small Capital Repairs	19,130					
32318 - Small Cap Repairs - Fac Upgrd			3,937,082	3,937,082	3,937,082	
32320 - Soccer Field Fence Upgrades			200,000	200,000	200,000	
32602 - Group II Equipment - \$200,000/year for 10 years	25,099		25,099	25,099	25,099	
32702 - IT Infrastructure Improvements	2,750,029	510	2,720,094	2,720,094	2,719,584	
32703 - Technology Upgrades	40,056		40,056	40,056	40,056	
32705 - IT and Tech Equipment			2,270,000	2,270,000	2,270,000	
2 - Evergreen Valley College	11,865,559	9,672,162	12,704,494	12,624,337	2,952,175	(80,156)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

49 - GO Bond Fund Meas X Series B-1

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>9 - District Services</u>						
39301 - New District Services Building	147,315	91,381	100,971	100,971	9,590	
39303 - District Services Furn & Equip	9,403		9,403	9,403	9,403	
39307 - Vehicle Replacement	622,936		622,936	622,936	622,936	
39313 - ADA Transition Plan Assessment	50,867	36	50,867	50,867	50,831	
39625 - SJCC Land Acquisition	5,673,994	467,866	5,245,117	5,206,128	4,738,262	(38,989)
39629 - District Warehouse&Operations Facilities	15,741,480	2,176,719	14,849,231	13,962,263	11,785,545	(886,967)
39630 - East San Jose Expansion	4,998,650		4,998,650	4,998,650	4,998,650	
39632 - District Utility Capacity Upgrades	18,447,145	823,277	17,486,878	17,090,254	16,266,976	(396,624)
39706 - Technology/Security	13,167,516	5,878,805	10,741,070	4,072,035	(1,806,771)	(6,669,036)
39707 - DS Printing & Digital Imaging	183,557	7,741	175,946	175,946	168,206	
39708 - DS Computer Replacement	6,271		6,271	6,271	6,271	
39709 - DS Network Storage/Servers	389,001	37,021	354,056	352,812	315,792	(1,244)
39710 - DS Network Monitoring Appl's	50,000		50,000	50,000	50,000	
39714 - Data Center Acquisition & Impl	175,830	144,000	60,630	31,830	(112,170)	(28,800)
39715 - DW Physical Security	1,201,023		1,765,929	1,251,629	1,251,629	(514,301)
39905 - Management and related costs	5,119,396	100,207	8,253,563	8,797,908	8,697,701	544,345
39999 - Election/Legal/EIR/DO Labor and Related	3,411,686	(34,669)	6,504,662	7,583,310	7,617,979	1,078,648
9 - District Services	69,396,070	9,692,384	71,276,181	64,363,213	54,670,829	(6,912,968)
Expense	178,806,233	56,328,939	140,255,639	128,997,512	72,668,574	(11,258,127)
49 - GO Bond Fund Meas X Series B-1	(178,806,233)	(56,328,939)	(140,255,639)	(128,997,512)	(72,668,574)	11,258,127
<i>Beginning Fund Balance, July 1st</i>		<i>\$182,369,671</i>		<i>\$132,004,539</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$132,004,539</i>		<i>\$5,207,027</i>		



SAN JOSÉ · EVERGREEN
Community College District

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 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

61 - Self-Insurance Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48830 - Contract Classes & Premiums Other Funds	1,500,000	1,255,892		1,500,000	244,108	1,500,000
48989 - Interfund Transfers In (61 fr 10)	1,200,000	1,099,407	2,900,000	1,400,000	300,593	(1,500,000)
48 - Revenue	2,700,000	2,355,299	2,900,000	2,900,000	544,701	
Income	2,700,000	2,355,299	2,900,000	2,900,000	544,701	
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
55400 - Insurances	1,200,000	1,099,407	1,400,000	1,400,000	300,593	
55410 - Self Insurance (Dental)	1,370,000	1,153,433	1,370,000	1,300,000	146,567	(70,000)
55420 - Self Insurance (Vision)	130,000	102,458	130,000	200,000	97,542	70,000
55 - Other Operating Expenses and Services	2,700,000	2,355,299	2,900,000	2,900,000	544,701	
Expense	2,700,000	2,355,299	2,900,000	2,900,000	544,701	

61 - Self-Insurance Fund



SAN JOSÉ · EVERGREEN
Community College District

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 is an irrevocable trust which tracks investment activities that are restricted to paying retiree health benefits. The trust has a program administrator, and investments are managed by a trust company and an investment manager as part of the compliance plan.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

71 - ASG

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>1 - San Jose City College</u>						
<u>Income</u>						
<u>48 - Revenue</u>						
48890 - Other Local Income	120,000	39,356	110,000	120,000	80,644	10,000
48 - Revenue	120,000	39,356	110,000	120,000	80,644	10,000
Income	120,000	39,356	110,000	120,000	80,644	10,000
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
55830 - Other Operating Expense	120,000	111,757	110,000	120,000	8,243	10,000
55 - Other Operating Expenses and Services	120,000	111,757	110,000	120,000	8,243	10,000
<u>57 - Other Outgo</u>						
57600 - Other Payments to/for Students		1,120			(1,120)	
57 - Other Outgo		1,120			(1,120)	
Expense	120,000	112,877	110,000	120,000	7,123	10,000
1 - San Jose City College		(73,521)			73,521	
71 - ASG		(73,521)			73,521	
<i>Beginning Fund Balance, July 1st</i>		<i>\$274,188</i>		<i>\$200,667</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$200,667</i>		<i>\$200,667</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

71 - ASG

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>2 - Evergreen Valley College</u>						
<u>Income</u>						
<u>48 - Revenue</u>						
48890 - Other Local Income	64,100	70,721	64,100	109,000	38,279	44,900
48 - Revenue	64,100	70,721	64,100	109,000	38,279	44,900
Income	64,100	70,721	64,100	109,000	38,279	44,900
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
55830 - Other Operating Expense	76,100	39,309	76,100	109,000	69,691	32,900
55 - Other Operating Expenses and Services	76,100	39,309	76,100	109,000	69,691	32,900
<u>57 - Other Outgo</u>						
57532 - Direct Loan		300			(300)	
57 - Other Outgo		300			(300)	
Expense	76,100	39,609	76,100	109,000	69,391	32,900
2 - Evergreen Valley College	(12,000)	31,112	(12,000)		(31,112)	12,000
71 - ASG	(12,000)	31,112	(12,000)		(31,112)	12,000
Beginning Fund Balance, July 1st		\$244,116		\$275,228		
Ending Fund Balance, June, 30th		\$275,228		\$275,228		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

72 - Student Representative Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>1 - San Jose City College</u>						
<u>Income</u>						
<u>48 - Revenue</u>						
48890 - Other Local Income	38,000	38,554	38,000	38,600	46	600
48 - Revenue	38,000	38,554	38,000	38,600	46	600
Income	38,000	38,554	38,000	38,600	46	600
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
55830 - Other Operating Expense	38,000	38,554	38,000	38,600	46	600
55 - Other Operating Expenses and Services	38,000	38,554	38,000	38,600	46	600
Expense	38,000	38,554	38,000	38,600	46	600
<u>1 - San Jose City College</u>						
72 - Student Representative Fund						
<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 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

72 - Student Representative Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>2 - Evergreen Valley College</u>						
<u>Income</u>						
<u>48 - Revenue</u>						
48890 - Other Local Income	41,000	44,448	41,000	44,500	52	3,500
48 - Revenue	41,000	44,448	41,000	44,500	52	3,500
Income	41,000	44,448	41,000	44,500	52	3,500
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
55830 - Other Operating Expense	41,000	44,448	41,000	44,500	52	3,500
55 - Other Operating Expenses and Services	41,000	44,448	41,000	44,500	52	3,500
Expense	41,000	44,448	41,000	44,500	52	3,500
<u>2 - Evergreen Valley College</u>						
72 - Student Representative Fund						
<i>Beginning Fund Balance, July 1st</i>		<i>\$0</i>		<i>\$0</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$0</i>		<i>\$0</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

48 - Student Financial Assistance Fund

Consolidated	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>481 - Federal Revenue</u>						
10501 - Pell	21,082,573	21,633,154	22,595,000	22,595,000	961,846	
10502 - SEOG	811,164	694,140	930,000	930,000	235,860	
10503 - Direct Loan	1,336,379	861,571	1,334,000	882,771	21,200	(451,229)
32431 -		4,900			(4,900)	
481 - Federal Revenue	23,230,115	23,193,765	24,859,000	24,407,771	1,214,006	(451,229)
<u>486 - State Revenue</u>						
22001 - Cal Grant	2,083,112	2,608,030	2,083,112	2,292,559	(315,471)	209,447
22011 - Emergency Financial Aid	3,648					
22012 - Emergency F.A. Supplement	107,717	31,156	80,000	80,000	48,844	
22013 - Chafee Grant	256,750	172,500	256,750	205,000	32,500	(51,750)
486 - State Revenue	2,451,227	2,811,686	2,419,862	2,577,559	(234,127)	157,697
<u>488 - Local Revenue</u>						
00000 - User unspecified		290,807			(290,807)	
488 - Local Revenue		290,807			(290,807)	
<u>489 - Other Financing Sources</u>						
10502 - SEOG	87,564	77,628	87,564	87,564	9,936	
489 - Other Financing Sources	87,564	77,628	87,564	87,564	9,936	
Income	25,768,906	26,373,886	27,366,426	27,072,894	699,008	(293,532)
<u>Expense</u>						
<u>521 - Noninstructional Sal., Reg Full-time Sch</u>						
10501 - Pell	27,470	23,825	26,620	26,620	2,795	
10502 - SEOG	8,756		11,751			(11,751)
521 - Noninstructional Sal., Reg Full-time Sch	36,226	23,825	38,371	26,620	2,795	(11,751)
<u>523 - Noninstructional Sal., Non-reg Full-time</u>						
22012 - Emergency F.A. Supplement		15,165			(15,165)	
523 - Noninstructional Sal., Non-reg Full-time		15,165			(15,165)	
<u>558 - Other Services</u>						
00000 - User unspecified				290,807	290,807	290,807
22012 - Emergency F.A. Supplement		(1,613)			1,613	
558 - Other Services		(1,613)		290,807	292,420	290,807
<u>573 - Interfund Transfers Out</u>						
10502 - SEOG	19,374	11,517	18,000	18,000	6,483	
573 - Interfund Transfers Out	19,374	11,517	18,000	18,000	6,483	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

48 - Student Financial Assistance Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>575 - Student Financial Aid</u>						
10501 - Pell	21,055,103	21,609,329	22,568,380	22,568,380	959,051	
10502 - SEOG	870,598	760,251	987,813	999,564	239,313	11,751
10503 - Direct Loan	1,336,379	861,571	1,334,000	882,771	21,200	(451,229)
22001 - Cal Grant	2,083,112	2,608,030	2,083,112	2,292,559	(315,471)	209,447
22011 - Emergency Financial Aid	3,648					
22012 - Emergency F.A. Supplement	107,717	8,791	80,000	80,000	71,209	
22013 - Chafee Grant	256,750	172,500	256,750	205,000	32,500	(51,750)
32431 -		4,900			(4,900)	
575 - Student Financial Aid	25,713,306	26,025,372	27,310,055	27,028,274	1,002,902	(281,781)
<u>576 - Other Payments to/for Students</u>						
22012 - Emergency F.A. Supplement		8,813			(8,813)	
576 - Other Payments to/for Students		8,813			(8,813)	
Expense	25,768,906	26,083,079	27,366,426	27,363,701	1,280,623	(2,725)
48 - Student Financial Assistance Fund		290,807		(290,807)	(581,614)	(290,807)
<i>Beginning Fund Balance, July 1st</i>		<i>\$0</i>		<i>\$290,807</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$290,807</i>		<i>\$0</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

48 - Student Financial Assistance Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>1 - San Jose City College</u>						
<u>Income</u>						
<u>481 - Federal Revenue</u>						
10501 - Pell	8,538,573	10,393,690	10,051,000	10,051,000	(342,690)	
10502 - SEOG	387,479	270,455	430,000	430,000	159,545	
10503 - Direct Loan	502,379	478,800	500,000	500,000	21,200	
32431 -		4,900			(4,900)	
481 - Federal Revenue	9,428,430	11,147,845	10,981,000	10,981,000	(166,845)	
<u>486 - State Revenue</u>						
22001 - Cal Grant	1,140,635	1,435,934	1,140,635	1,140,635	(295,299)	
22011 - Emergency Financial Aid	3,648					
22012 - Emergency F.A. Supplement	107,717	22,365	80,000	80,000	57,635	
22013 - Chafee Grant	185,000	160,000	185,000	185,000	25,000	
486 - State Revenue	1,437,000	1,618,299	1,405,635	1,405,635	(212,664)	
Income	10,865,430	12,766,144	12,386,635	12,386,635	(379,509)	
<u>Expense</u>						
<u>521 - Noninstructional Sal., Reg Full-time Sch</u>						
10501 - Pell	11,850	12,390	11,000	11,000	(1,390)	
521 - Noninstructional Sal., Reg Full-time Sch	11,850	12,390	11,000	11,000	(1,390)	
<u>523 - Noninstructional Sal., Non-reg Full-time</u>						
22012 - Emergency F.A. Supplement		15,165			(15,165)	
523 - Noninstructional Sal., Non-reg Full-time		15,165			(15,165)	
<u>558 - Other Services</u>						
22012 - Emergency F.A. Supplement		(1,613)			1,613	
558 - Other Services		(1,613)			1,613	
<u>573 - Interfund Transfers Out</u>						
10502 - SEOG	19,374	11,517	18,000	18,000	6,483	
573 - Interfund Transfers Out	19,374	11,517	18,000	18,000	6,483	
<u>575 - Student Financial Aid</u>						
10501 - Pell	8,526,723	10,381,300	10,040,000	10,040,000	(341,300)	
10502 - SEOG	368,105	258,938	412,000	412,000	153,062	
10503 - Direct Loan	502,379	478,800	500,000	500,000	21,200	
22001 - Cal Grant	1,140,635	1,435,934	1,140,635	1,140,635	(295,299)	
22011 - Emergency Financial Aid	3,648					

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

48 - Student Financial Assistance Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
22012 - Emergency F.A. Supplement	107,717		80,000	80,000	80,000	
22013 - Chafee Grant	185,000	160,000	185,000	185,000	25,000	
32431 -		4,900			(4,900)	
575 - Student Financial Aid	10,834,206	12,719,872	12,357,635	12,357,635	(362,237)	
<u>576 - Other Payments to/for Students</u>						
22012 - Emergency F.A. Supplement		8,813			(8,813)	
576 - Other Payments to/for Students		8,813			(8,813)	
Expense	10,865,430	12,766,144	12,386,635	12,386,635	(379,509)	

1 - San Jose City College

48 - Student Financial Assistance Fund

Beginning Fund Balance, July 1st

\$0

\$0

Ending Fund Balance, June, 30th

\$0

\$0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

48 - Student Financial Assistance Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>2 - Evergreen Valley College</u>						
<u>Income</u>						
<u>481 - Federal Revenue</u>						
10501 - Pell	12,544,000	11,239,464	12,544,000	12,544,000	1,304,536	
10502 - SEOG	423,685	423,685	500,000	500,000	76,315	
10503 - Direct Loan	834,000	382,771	834,000	382,771		(451,229)
481 - Federal Revenue	13,801,685	12,045,920	13,878,000	13,426,771	1,380,851	(451,229)
<u>486 - State Revenue</u>						
22001 - Cal Grant	942,477	1,172,096	942,477	1,151,924	(20,172)	209,447
22012 - Emergency F.A. Supplement		8,791			(8,791)	
22013 - Chafee Grant	71,750	12,500	71,750	20,000	7,500	(51,750)
486 - State Revenue	1,014,227	1,193,387	1,014,227	1,171,924	(21,463)	157,697
<u>489 - Other Financing Sources</u>						
10502 - SEOG	87,564	77,628	87,564	87,564	9,936	
489 - Other Financing Sources	87,564	77,628	87,564	87,564	9,936	
Income	14,903,476	13,316,935	14,979,791	14,686,259	1,369,324	(293,532)
<u>Expense</u>						
<u>521 - Noninstructional Sal., Reg Full-time Sch</u>						
10501 - Pell	15,620	11,435	15,620	15,620	4,185	
10502 - SEOG	8,756		11,751			(11,751)
521 - Noninstructional Sal., Reg Full-time Sch	24,376	11,435	27,371	15,620	4,185	(11,751)
<u>575 - Student Financial Aid</u>						
10501 - Pell	12,528,380	11,228,029	12,528,380	12,528,380	1,300,351	
10502 - SEOG	502,493	501,313	575,813	587,564	86,251	11,751
10503 - Direct Loan	834,000	382,771	834,000	382,771		(451,229)
22001 - Cal Grant	942,477	1,172,096	942,477	1,151,924	(20,172)	209,447
22012 - Emergency F.A. Supplement		8,791			(8,791)	
22013 - Chafee Grant	71,750	12,500	71,750	20,000	7,500	(51,750)
575 - Student Financial Aid	14,879,100	13,305,500	14,952,420	14,670,639	1,365,139	(281,781)
Expense	14,903,476	13,316,935	14,979,791	14,686,259	1,369,324	(293,532)

2 - Evergreen Valley College

48 - Student Financial Assistance Fund

Beginning Fund Balance, July 1st

Ending Fund Balance, June, 30th

\$0

\$0

\$0

\$0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

FY 2025-2026 Adopted Budget General Revenue and Expenditure Activity

96 - Scholarships and Loan Agency

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>1 - San Jose City College</u>						
<u>Income</u>						
<u>48 - Revenue</u>						
48829 - Scholarships	388,082	340,774	388,082	388,082	47,308	
48 - Revenue	388,082	340,774	388,082	388,082	47,308	
Income	388,082	340,774	388,082	388,082	47,308	
<u>Expense</u>						
<u>57 - Other Outgo</u>						
57601 - Scholarships	388,082	340,774	388,082	388,082	47,308	
57 - Other Outgo	388,082	340,774	388,082	388,082	47,308	
Expense	388,082	340,774	388,082	388,082	47,308	
<u>1 - San Jose City College</u>						
96 - Scholarships and Loan Agency						
Beginning Fund Balance, July 1st		\$0		\$0		
Ending Fund Balance, June, 30th		\$0		\$0		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

96 - Scholarships and Loan Agency

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>2 - Evergreen Valley College</u>						
<u>Income</u>						
<u>48 - Revenue</u>						
48829 - Scholarships	194,000	312,603	293,192	310,378	(2,225)	17,186
48 - Revenue	194,000	312,603	293,192	310,378	(2,225)	17,186
Income	194,000	312,603	293,192	310,378	(2,225)	17,186
<u>Expense</u>						
<u>57 - Other Outgo</u>						
57601 - Scholarships	194,000	312,603	293,192	310,378	(2,225)	17,186
57 - Other Outgo	194,000	312,603	293,192	310,378	(2,225)	17,186
Expense	194,000	312,603	293,192	310,378	(2,225)	17,186
<u>2 - Evergreen Valley College</u>						

96 - Scholarships and Loan Agency

<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 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

75 - Trust Fund OPEB

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48861 - Dividend Income	1,668,254	1,681,244	1,745,135	1,745,135	63,891	
48863 - Realized Gain/(Losses)	155,481	127,082	154,595	154,595	27,512	
48864 - Unrealized Apprec (Deprec)	2,996,256	2,244,633	2,404,808	2,404,808	160,175	
48 - Revenue	4,819,991	4,052,959	4,304,537	4,304,537	251,578	
Income	4,819,991	4,052,959	4,304,537	4,304,537	251,578	
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
55831 - Bank Charges	206,344	204,170	214,584	214,584	10,414	
55 - Other Operating Expenses and Services	206,344	204,170	214,584	214,584	10,414	
<u>57 - Other Outgo</u>						
57319 - Interfund Transfers Out (75 to 81)	2,676,150	2,496,199	2,587,839	2,587,839	91,641	
57 - Other Outgo	2,676,150	2,496,199	2,587,839	2,587,839	91,641	
Expense	2,882,494	2,700,369	2,802,424	2,802,424	102,054	
75 - Trust Fund OPEB	1,937,497	1,352,590	1,502,114	1,502,113	149,524	
<i>Beginning Fund Balance, July 1st</i>		<i>\$38,978,399</i>		<i>\$40,330,989</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$40,330,989</i>		<i>\$41,833,102</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

81 - L/T Debt. - Retiree Benefit Fund

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48853 - Retail Center Lease Revenue	686,600	593,782	686,600	686,600	92,818	
48993 - Interfund Transfers In (81 fr 75)	2,676,150	2,496,199	2,587,839	2,587,839	91,641	
48 - Revenue	3,362,750	3,089,981	3,274,439	3,274,439	184,458	
Income	3,362,750	3,089,981	3,274,439	3,274,439	184,458	
<u>Expense</u>						
<u>53 - Employee Benefits</u>						
53710 - Retiree Benefit - Inst	2,676,150	2,496,199	2,587,839	2,587,839	91,641	
53 - Employee Benefits	2,676,150	2,496,199	2,587,839	2,587,839	91,641	
<u>57 - Other Outgo</u>						
57326 - Interfund Transfers Out (81 to 85)	686,600	593,782	686,600	686,600	92,818	
57 - Other Outgo	686,600	593,782	686,600	686,600	92,818	
Expense	3,362,750	3,089,981	3,274,439	3,274,439	184,458	
81 - L/T Debt. - Retiree Benefit Fund						
<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 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

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

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48672 - Secured Homeowners Exempt	66,559	63,268	68,889	68,889	5,621	
48811 - Secured Property Tax Revenues	19,678,637	21,058,817	15,209,140	14,285,480	(6,773,338)	(923,661)
48812 - Supplemental Secured Prop. Tax	439,922	387,463	455,319	455,319	67,856	
48813 - Unsecured Roll Property Taxes	1,060,741	863,859	1,097,867	732,000	(131,859)	(365,867)
48860 - Interest	230,000	369,119	230,000	247,000	(122,119)	17,000
48 - Revenue	21,475,860	22,742,526	17,061,216	15,788,687	(6,953,838)	(1,272,528)
Income	21,475,860	22,742,526	17,061,216	15,788,687	(6,953,838)	(1,272,528)
<u>Expense</u>						
<u>57 - Other Outgo</u>						
57110 - Bond Redemption	19,555,000	19,555,000	20,260,000	20,260,000	705,000	
57120 - Bond Interest Charges	2,554,360	2,554,360	1,785,750	1,785,750	(768,610)	
57130 - Other Payment	10,600	6,238	10,000	8,500	2,263	(1,500)
57 - Other Outgo	22,119,960	22,115,598	22,055,750	22,054,250	(61,348)	(1,500)
Expense	22,119,960	22,115,598	22,055,750	22,054,250	(61,348)	(1,500)
84 - L/T Debt - G.O. Bond Fd - Meas G 2004	(644,100)	626,928	(4,994,535)	(6,265,563)	(6,892,491)	(1,271,028)
<i>Beginning Fund Balance, July 1st</i>		<i>\$22,086,078</i>		<i>\$22,713,006</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$22,713,006</i>		<i>\$16,447,443</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

85 - L/T Debt - OPEB

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48970 - Interfund Transfers In (85 fr 81)	686,600	593,782	686,600	686,600	92,818	
48994 - Interfund Transfers In (85 fr 10)	2,145,607	5,151,088	2,239,593	2,239,593	(2,911,495)	
48 - Revenue	2,832,207	5,744,871	2,926,193	2,926,193	(2,818,678)	
Income	2,832,207	5,744,871	2,926,193	2,926,193	(2,818,678)	
<u>Expense</u>						
<u>57 - Other Outgo</u>						
57120 - Bond Interest Charges	2,832,207	2,744,871	2,926,193	2,926,193	181,322	
57 - Other Outgo	2,832,207	2,744,871	2,926,193	2,926,193	181,322	
Expense	2,832,207	2,744,871	2,926,193	2,926,193	181,322	
85 - L/T Debt - OPEB		3,000,000			(3,000,000)	
<i>Beginning Fund Balance, July 1st</i>		<i>\$4,010,894</i>		<i>\$7,010,894</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$7,010,894</i>		<i>\$7,010,894</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

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

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48672 - Secured Homeowners Exempt	43,913	40,940	45,450	45,450	4,511	
48811 - Secured Property Tax Revenues	11,479,498	12,161,446	12,639,896	12,093,830	(67,616)	(546,066)
48812 - Supplemental Secured Prop. Tax	269,752	249,769	279,193	279,193	29,424	
48813 - Unsecured Roll Property Taxes	621,005	578,173	642,740	473,000	(105,173)	(169,740)
48860 - Interest	99,000	167,548	90,000	117,000	(50,548)	27,000
48 - Revenue	12,513,168	13,197,876	13,697,279	13,008,473	(189,403)	(688,806)
Income	12,513,168	13,197,876	13,697,279	13,008,473	(189,403)	(688,806)
<u>Expense</u>						
<u>57 - Other Outgo</u>						
57110 - Bond Redemption	6,380,000	6,380,000	7,030,000	7,030,000	650,000	
57120 - Bond Interest Charges	6,335,957	6,335,957	6,164,235	6,164,235	(171,722)	
57130 - Other Payment	8,000	5,403	8,000	6,500	1,098	(1,500)
57 - Other Outgo	12,723,957	12,721,360	13,202,235	13,200,735	479,375	(1,500)
Expense	12,723,957	12,721,360	13,202,235	13,200,735	479,375	(1,500)
86 - L/T Debt - G.O Bond Fd Meas G 2010	(210,790)	476,516	495,044	(192,262)	(668,778)	(687,306)
<i>Beginning Fund Balance, July 1st</i>		<i>\$10,412,387</i>		<i>\$10,888,903</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$10,888,903</i>		<i>\$10,696,641</i>		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2025-2026 Adopted Budget
General Revenue and Expenditure Activity

87 - L/T Debt - GO Bond Measure X

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	FY 2025-2026 ADOPTED BUDGET	VARIANCE (ADOP - ACT)	VARIANCE (ADOP - TENT)
<u>Income</u>						
<u>48 - Revenue</u>						
48672 - Secured Homeowners Exempt	103,226	96,030	106,839	106,839	10,808	
48811 - Secured Property Tax Revenues	25,812,450	27,061,765	28,350,939	28,078,336	1,016,571	(272,604)
48812 - Supplemental Secured Prop. Tax	648,240	587,990	670,929	670,929	82,939	
48813 - Unsecured Roll Property Taxes	1,574,423	1,420,208	1,629,528	1,111,000	(309,208)	(518,528)
48860 - Interest	472,000	383,157	450,000	304,000	(79,157)	(146,000)
48 - Revenue	28,610,339	29,549,150	31,208,235	30,271,103	721,953	(937,131)
Income	28,610,339	29,549,150	31,208,235	30,271,103	721,953	(937,131)
<u>Expense</u>						
<u>57 - Other Outgo</u>						
57110 - Bond Redemption	15,495,000	15,495,000	8,385,000	8,385,000	(7,110,000)	
57120 - Bond Interest Charges	22,316,765	22,316,765	21,716,059	21,716,059	(600,706)	
57130 - Other Payment	9,000	7,680	9,000	12,000	4,320	3,000
57 - Other Outgo	37,820,765	37,819,445	30,110,059	30,113,059	(7,706,386)	3,000
Expense	37,820,765	37,819,445	30,110,059	30,113,059	(7,706,386)	3,000
87 - L/T Debt - GO Bond Measure X	(9,210,426)	(8,270,295)	1,098,175	158,044	8,428,339	(940,131)
<i>Beginning Fund Balance, July 1st</i>		<i>\$28,730,518</i>		<i>\$20,460,223</i>		
<i>Ending Fund Balance, June, 30th</i>		<i>\$20,460,223</i>		<i>\$20,618,267</i>		



SAN JOSÉ · EVERGREEN
Community College District

SUPPLEMENTAL INFORMATION

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 ESTIMATED ACTUAL	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS
REVENUES					
STATE APPORTIONMENT					
INFLATION FACTOR	1.07%	1.07%	2.30%	3.50%	3.50%
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%	4.88%	3.50%	3.50%	3.50%
ENROLLMENT FEE					
RESIDENT	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
NON-RESIDENT	\$ 377	\$ 377	\$ 382	\$ 382	\$ 382
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	\$ 137	\$ 137	\$ 140	\$ 140	\$ 140

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 ESTIMATED ACTUAL	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS
EXPENDITURES					
STEP AND COLUMN INCREASE					
CERTIFICATED	0.90%	0.90%	0.90%	0.90%	0.90%
CLASSIFIED	0.70%	0.70%	0.70%	0.70%	0.70%
ADJUNCT BASE ADJUSTMENT	1.00%	1.00%	1.00%	1.00%	1.00%
VACANT POSITIONS (DEFAULT)					
FACULTY (10 Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$114,679	\$114,679	\$118,119	\$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)	\$126,147	\$126,147	\$129,931	\$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)	\$92,248	\$92,248	\$96,282	\$96,282	\$96,282

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 ESTIMATED ACTUAL	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS
HEALTH AND WELFARE PREMIUMS (CHANGE)					
BLUE CROSS	5.14%	5.14%	8.70%	6.00%	6.00%
KAISER	8.40%	8.40%	8.00%	6.00%	6.00%
DENTAL	0.00%	0.00%	0.00%	0.00%	0.00%
VISION	0.00%	0.00%	0.00%	0.00%	0.00%
EMPLOYEE ASSISTANCE PROGRAM	N/A	N/A	N/A	N/A	N/A
LONG TERM DISABILITY	0.00%	0.00%	0.00%	0.00%	0.00%
LIFE INSURANCE	0.00%	0.00%	0.00%	0.00%	0.00%
STATUTORY EMPLOYEE BENEFITS (RATES)					
STRS	19.10%	19.10%	19.10%	19.10%	19.10%
PERS	27.05%	27.05%	26.81%	27.50%	28.50%
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%	0.50%	0.20%	0.20%
WORKERS' COMPENSATION	1.08%	1.08%	0.88%	0.88%	0.88%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

FY 2025-2026 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	416,846 34.6%	253,368 21.1%	335,206 27.9%	47,137 3.9%	121,562 10.1%	28,900 2.4%	1,203,020 100.0%
11 - Parking	0 0.0%	0 0.0%	10,350 77.5%	0 0.0%	3,005 22.5%	0 0.0%	13,355 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	2,722 30.4%	0 0.0%	4,887 54.5%	1,355 15.1%	8,964 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	3,998 100.0%	0 0.0%	0 0.0%	0 0.0%	3,998 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	2,813 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	2,813 100.0%
17 - Categorical/Grants Programs	40,727 20.1%	59,030 29.1%	79,552 39.2%	5,087 2.5%	18,726 9.2%	0 0.0%	203,122 100.0%
18 - Student Health Fees	2,348 34.2%	0 0.0%	1,972 28.7%	0 0.0%	0 0.0%	0 0.0%	4,320 62.8%
19 - East San Jose	0 0.0%	3,519 51.2%	1,368 19.9%	0 0.0%	1,986 28.9%	0 0.0%	6,874 100.0%
Subtotal General Funds	457,573 31.9%	318,730 22.2%	430,474 30.0%	52,224 3.6%	145,280 10.1%	28,900 2.0%	1,433,182 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,506 51.7%	0 0.0%	0 0.0%	1,405 48.3%	2,911 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	11,993 59.5%	0 0.0%	3,722 18.5%	4,442 22.0%	20,157 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	14,868 56.3%	0 0.0%	5,708 21.6%	5,847 22.1%	26,423 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	309 100.0%	0 0.0%	0 0.0%	0 0.0%	309 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	309 100.0%	0 0.0%	0 0.0%	0 0.0%	309 100.0%
Total	457,573 31.3%	318,730 21.8%	445,651 30.5%	52,224 3.6%	150,988 10.3%	34,747 2.4%	1,459,914 100.0%

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

As of 08/19/2025

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP

FY 2025-2026 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	339,202 35.3%	225,352 23.4%	246,190 25.6%	38,559 4.0%	89,281 9.3%	22,565 2.3%	961,148 100.0%
11 - Parking	0 0.0%	0 0.0%	7,601 77.5%	0 0.0%	2,207 22.5%	0 0.0%	9,809 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	1,999 30.2%	0 0.0%	3,589 54.2%	1,032 15.6%	6,620 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	2,936 100.0%	0 0.0%	0 0.0%	0 0.0%	2,936 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	2,502 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	2,502 100.0%
17 - Categorical/Grants Programs	33,157 20.5%	52,503 32.4%	58,427 36.1%	4,162 2.6%	13,753 8.5%	0 0.0%	162,000 100.0%
18 - Student Health Fees	1,920 34.3%	521 9.3%	1,448 25.9%	0 0.0%	0 0.0%	0 0.0%	3,890 69.5%
19 - East San Jose	0 0.0%	3,130 56.0%	1,005 18.0%	0 0.0%	1,459 26.1%	0 0.0%	5,594 100.0%
Subtotal General Funds	372,359 32.5%	283,486 24.8%	316,159 27.6%	42,720 3.7%	106,700 9.3%	22,565 2.0%	1,143,989 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,106 51.7%	0 0.0%	0 0.0%	1,032 48.3%	2,138 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	8,808 59.5%	0 0.0%	2,733 18.5%	3,262 22.0%	14,804 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	10,920 56.3%	0 0.0%	4,192 21.6%	4,294 22.1%	19,406 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	227 100.0%	0 0.0%	0 0.0%	0 0.0%	227 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	227 100.0%	0 0.0%	0 0.0%	0 0.0%	227 100.0%
Total	372,359 32.0%	283,486 24.4%	327,306 28.1%	42,720 3.7%	110,892 9.5%	26,859 2.3%	1,163,622 100.0%

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

As of 08/19/2025

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP
FY 2025-2026 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	77,643 32.1%	28,017 11.6%	89,016 36.8%	8,578 3.5%	32,282 13.3%	6,336 2.6%	241,872 100.0%
11 - Parking	0 0.0%	0 0.0%	2,748 77.5%	0 0.0%	798 22.5%	0 0.0%	3,547 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	723 68.1%	0 0.0%	1,298 122.2%	324 30.5%	2,344 220.8%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,062 100.0%	0 0.0%	0 0.0%	0 0.0%	1,062 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	311 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	311 100.0%
17 - Categorical/Grants Programs	7,570 18.4%	6,527 15.9%	21,126 51.4%	926 2.3%	4,973 12.1%	0 0.0%	41,122 100.0%
18 - Student Health Fees	427 33.4%	65 5.1%	524 40.9%	0 0.0%	0 0.0%	0 0.0%	1,016 79.4%
19 - East San Jose	0 0.0%	389 30.4%	363 28.4%	0 0.0%	527 41.2%	0 0.0%	1,280 100.0%
Subtotal General Funds	85,214 29.5%	35,244 12.2%	114,315 39.5%	9,504 3.3%	38,580 13.3%	6,336 2.2%	289,193 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	400 51.7%	0 0.0%	0 0.0%	373 48.3%	773 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	3,185 59.5%	0 0.0%	988 18.5%	1,180 22.0%	5,353 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	3,948 56.3%	0 0.0%	1,516 21.6%	1,553 22.1%	7,017 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	82 100.0%	0 0.0%	0 0.0%	0 0.0%	82 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	82 100.0%	0 0.0%	0 0.0%	0 0.0%	82 100.0%
Total	85,214 28.8%	35,244 11.9%	118,345 39.9%	9,504 3.2%	40,096 13.5%	7,889 2.7%	296,292 100.0%

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

As of 08/19/2025

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP FY 2025-2026 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	267,209 42.1%	162,416 25.6%	128,925 20.3%	18,130 2.9%	46,755 7.4%	11,116 1.8%	634,550 100.0%
11 - Parking	0 0.0%	0 0.0%	3,981 77.5%	0 0.0%	1,156 22.5%	0 0.0%	5,137 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	1,047 30.4%	0 0.0%	1,880 54.5%	521 15.1%	3,448 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,538 100.0%	0 0.0%	0 0.0%	0 0.0%	1,538 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	1,803 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1,803 100.0%
17 - Categorical/Grants Programs	26,107 25.2%	37,840 36.5%	30,597 29.5%	1,957 1.9%	7,202 6.9%	0 0.0%	103,703 100.0%
18 - Student Health Fees	1,505 42.4%	376 10.6%	758 21.4%	0 0.0%	0 0.0%	0 0.0%	2,639 74.4%
19 - East San Jose	0 0.0%	2,256 63.6%	526 14.8%	0 0.0%	764 21.5%	0 0.0%	3,546 100.0%
Subtotal General Funds	293,316 39.1%	204,314 27.2%	165,567 22.1%	20,086 2.7%	55,877 7.4%	11,116 1.5%	750,276 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	579 51.7%	0 0.0%	0 0.0%	540 48.3%	1,120 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	4,613 59.5%	0 0.0%	1,431 18.5%	1,708 22.0%	7,753 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	5,718 56.3%	0 0.0%	2,195 21.6%	2,249 22.1%	10,163 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	119 100.0%	0 0.0%	0 0.0%	0 0.0%	119 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	119 100.0%	0 0.0%	0 0.0%	0 0.0%	119 100.0%
Total	293,316 38.6%	204,314 26.9%	171,404 22.5%	20,086 2.6%	58,072 7.6%	13,364 1.8%	760,557 100.0%

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

As of 08/19/2025

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP

FY 2025-2026 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	217,437 42.3%	144,456 28.1%	94,688 18.4%	14,830 2.9%	34,339 6.7%	8,679 1.7%	514,430 100.0%
11 - Parking	0 0.0%	0 0.0%	2,924 77.5%	0 0.0%	849 22.5%	0 0.0%	3,773 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	769 30.2%	0 0.0%	1,380 54.2%	397 15.6%	2,546 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,129 100.0%	0 0.0%	0 0.0%	0 0.0%	1,129 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	1,604 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1,604 100.0%
17 - Categorical/Grants Programs	21,254 25.2%	33,655 39.9%	22,472 26.7%	1,601 1.9%	5,290 6.3%	0 0.0%	84,272 100.0%
18 - Student Health Fees	1,231 41.7%	334 11.3%	557 18.9%	0 0.0%	0 0.0%	0 0.0%	2,122 71.8%
19 - East San Jose	0 0.0%	2,006 67.9%	387 13.1%	0 0.0%	561 19.0%	0 0.0%	2,954 100.0%
Subtotal General Funds	238,692 39.2%	181,722 29.9%	121,600 20.0%	16,431 2.7%	41,039 6.7%	8,679 1.4%	608,161 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	426 51.7%	0 0.0%	0 0.0%	397 48.3%	822 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	3,388 59.5%	0 0.0%	1,051 18.5%	1,255 22.0%	5,694 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	4,200 56.3%	0 0.0%	1,612 21.6%	1,652 22.1%	7,464 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	87 100.0%	0 0.0%	0 0.0%	0 0.0%	87 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	87 100.0%	0 0.0%	0 0.0%	0 0.0%	87 100.0%
Total	238,692 38.8%	181,722 29.5%	125,887 20.4%	16,431 2.7%	42,651 6.9%	10,330 1.7%	615,713 100.0%

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

As of 08/19/2025

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP FY 2025-2026 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	49,771 41.4%	17,959 15.0%	34,237 28.5%	3,299 2.7%	12,416 10.3%	2,437 2.0%	120,120 100.0%
11 - Parking	0 0.0%	0 0.0%	1,057 77.5%	0 0.0%	307 22.5%	0 0.0%	1,364 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	278 30.8%	0 0.0%	499 55.4%	124 13.8%	902 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	408 100.0%	0 0.0%	0 0.0%	0 0.0%	408 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	199 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	199 100.0%
17 - Categorical/Grants Programs	4,853 25.0%	4,184 21.5%	8,125 41.8%	356 1.8%	1,913 9.8%	0 0.0%	19,431 100.0%
18 - Student Health Fees	274 46.3%	42 7.0%	201 34.0%	0 0.0%	0 0.0%	0 0.0%	517 87.3%
19 - East San Jose	0 0.0%	249 42.1%	140 23.6%	0 0.0%	203 34.3%	0 0.0%	592 100.0%
Subtotal General Funds	54,624 38.4%	22,592 15.9%	43,967 30.9%	3,655 2.6%	14,838 10.4%	2,437 1.7%	142,115 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	154 51.7%	0 0.0%	0 0.0%	143 48.3%	297 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	1,225 59.5%	0 0.0%	380 18.5%	454 22.0%	2,059 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	1,519 56.3%	0 0.0%	583 21.6%	597 22.1%	2,699 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	32 100.0%	0 0.0%	0 0.0%	0 0.0%	32 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	32 100.0%	0 0.0%	0 0.0%	0 0.0%	32 100.0%
Total	54,624 37.7%	22,592 15.6%	45,517 31.4%	3,655 2.5%	15,421 10.6%	3,034 2.1%	144,845 100.0%

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

As of 08/19/2025

FY23-24 Apportionment	Funded FTES (Funded) FY22/23		3-Year Average FTES (Funded) FY23/24		Fund Rate FY23/24	FY23/24 Funding
Credit	11,447.48	(830.08)	10,617.40	\$5,261.89		55,867,591
Special Admit Credit	0.00	0.00	0.00	\$0.00		0
Non-Credit	65.01	63.74	128.75	\$4,417.31		568,729
Total	11,512.49	(766.34)	10,746.15			56,436,320
FY23-24						
Total Computational Revenue (TCR)						
I. Base Allocation Basic + FTES	\$69,315,440					
II. Supplemental Allocation	\$16,297,672					
III. Student Success Allocation	\$10,422,794					
SCFF Calculated Revenue (A)	\$96,035,906					
Prior Year SCFF Calculated Revenue + COLA (B)	\$100,366,872					
Hold Harmless Revenue (C)	\$90,754,464					
Stability Protection Adjustment	\$4,330,966					
Hold Harmless Protection Adjustments	\$0					
Revenue Entitlement (max of (A), (B) or (C))	\$100,366,872					
Estimated Property Taxes	141,858,489	(2023-2024 Recalc)				
Est. Education Protection Account (Prop 55)	1,074,615	(2023-2024 Recalc)				
Est. Student Enrollment Fee	5,097,105	(2023-2024 Recalc)				
State General Fund Allocation	869,391	(2023-2024 Recalc)				
Total Estimated Local/Prop 30 Revenue	148,899,600					
Excess Funds Over Revenue Entitlement	48,532,728					
FY24-25 Apportionment	Funded FTES (Funded) FY23/24		3-Year Average Funded FTES FY24/25		Fund Rate FY24/25	FY24/25 Funding
		-7.80% Growth				
Credit	10,617.40	(828.67)	9,788.73	\$5,318.19		52,058,326
Special Admit Credit	0.00	0.00	0.00	\$0.00		0
Non-Credit	128.75	(40.65)	88.10	\$4,464.58		393,329
Total	10,746.15	(869.32)	9,876.83			52,451,655
FY24-25						
Total Computational Revenue (TCR)						
I. Base Allocation Basic + FTES	\$65,468,602					
II. Supplemental Allocation	\$19,768,472					
III. Student Success Allocation	\$9,881,682					
SCFF Calculated Revenue (A)	\$95,118,756					
Prior Year SCFF Calculated Revenue + COLA (B)	\$97,063,490					
Hold Harmless Revenue (C)	\$91,725,537					
Stability Protection Adjustment	\$1,994,735					
Hold Harmless Protection Adjustments	\$0					
Revenue Entitlement (max of (A), (B) or (C))	\$97,063,490					
Estimated Property Taxes	148,693,000	(4.8% increase over last year)				
Est. Education Protection Account (Prop 55)	987,683	(2024-2025 Recalc)				
Est. Student Enrollment Fee	5,683,524	(2024-2025 Recalc)				
State General Fund Allocation	878,693	(2024-2025 Recalc)				
Total Estimated Local/Prop 30 Revenue	156,242,900					
Excess Funds Over Revenue Entitlement	59,179,410					

FY25-26 Apportionment	Funded FTES (Funded) FY24/25	-0.10% Growth	3-Year Average FTES (Funded) FY25/26	Fund Rate FY25/26	FY25/26 Funding
Credit	9,788.73	(9.32)	9,779.41	\$5,440.51	53,204,962
Special Admit Credit	0.00	0.00	0.00	\$0.00	0
Non-Credit	88.10	0.00	88.10	\$4,567.27	402,376
Total	9,876.83	(9.32)	9,867.51		53,607,338
FY25-26					
Total Computational Revenue (TCR)					
I. Base Allocation Basic + FTES	\$66,923,656				
II. Supplemental Allocation	\$20,223,146				
III. Student Success Allocation	\$9,714,896				
SCFF Calculated Revenue (A)	\$96,861,698				
Prior Year SCFF Calculated Revenue + COLA (B)	\$97,306,486				
Hold Harmless Revenue (C)	\$97,063,493				
Stability Protection Adjustment	\$444,789				
Hold Harmless Protection Adjustments	\$0				
Revenue Entitlement (max of (A), (B) or (C))	\$97,306,486				
Estimated Property Taxes	153,897,255	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,035,000	2025-26 projections			
Est. Student Enrollment Fee	5,683,524	(Based on Prior Year)			
State General Fund Allocation	0	(Based on Prior Year)			
Total Estimated Local/Prop 30 Revenue	160,615,779				
Excess Funds Over Revenue Entitlement	63,309,293				
FY26-27 Apportionment	Funded FTES (Funded) FY25/26	-0.72% Growth	3-Year Average Funded FTES FY26/27	Fund Rate FY26/27	FY26/27 Funding
Credit	9,779.41	(70.59)	9,708.82	\$5,604.81	54,416,108
Special Admit Credit	0.00	0.00	0.00	\$0.00	0
Non-Credit	88.10	0.00	88.10	\$4,705.20	414,528
Total	9,867.51	(70.59)	9,796.92		54,830,636
FY26-27					
Total Computational Revenue (TCR)					
I. Base Allocation Basic + FTES	\$68,952,672				
II. Supplemental Allocation	\$20,833,885				
III. Student Success Allocation	\$9,818,791				
SCFF Calculated Revenue (A)	\$99,605,348				
Prior Year SCFF Calculated Revenue + COLA (B)	\$99,786,920				
Hold Harmless Revenue (C)	\$97,063,493				
Stability Protection Adjustment	\$0				
Hold Harmless Protection Adjustments	\$0				
Revenue Entitlement (max of (A), (B) or (C))	\$99,786,920				
Estimated Property Taxes	159,283,659	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,035,000	(Based on Prior Year)			
Est. Student Enrollment Fee	5,683,524	(Based on Prior Year)			
State General Fund Allocation	0	(Based on Prior Year)			
Total Estimated Local/Prop 30 Revenue	166,002,183				
Excess Funds Over Revenue Entitlement	66,215,263				

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

Fund 10 Property Taxes - FY 23/24 Actual, FY24/25 Projection
 Property Tax Report Dated: 5/9/2025 Report
 Update Date: 5/9/2025

Historical Review and Basis for Future Budgeting

Property Taxes

Description		FY 18-19	FY19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Projection FY 24-25	Projection FY 25-26
Secured HOPTR	10-99-9999-00000-48672	\$ 417,760	\$ 415,287	\$ 406,020	\$ 399,610	\$ 392,317	\$ 397,450	\$ 381,000	\$ 394,335
Secured Roll	10-99-9999-00000-48811	\$ 83,766,415	\$ 90,361,326	\$ 94,970,897	\$ 99,532,439	\$ 107,300,856	\$ 113,483,894	\$ 119,123,000	\$ 123,292,305
Unitary & Railroad	10-99-9999-35801/35802-48811	\$ 1,031,069	\$ 981,002	\$ 993,845	\$ 1,066,073	\$ 1,129,881	\$ 1,212,895	\$ 1,315,000	\$ 1,361,025
Supplemental	10-99-9999-00000-48812	\$ 3,847,918	\$ 2,681,455	\$ 3,752,252	\$ 3,360,012	\$ 5,324,838	\$ 3,337,385	\$ 3,504,000	\$ 3,626,640
Unsecured	10-99-9999-00000-48813	\$ 7,145,744	\$ 6,873,915	\$ 7,188,631	\$ 6,640,645	\$ 7,192,714	\$ 7,588,899	\$ 7,847,000	\$ 8,121,645
Sub-Total		\$ 96,208,906	\$ 101,312,985	\$ 107,311,645	\$ 110,998,779	\$ 121,340,606	\$ 126,020,523	\$ 132,170,000	\$ 136,795,950
Overall % Changed compared to prior year		7.38%	5.31%	5.92%	3.44%	9.32%	3.86%	4.88%	3.50%

One-time Funding

Description		FY 18-19	FY19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Projection FY 24-25	Projection FY 25-26
RDA Pass-Thru (47.5% Fund 10)	10-99-9999-35401-48818	\$ 1,986,822	\$ 2,450,103	\$ 2,856,776	\$ 3,155,645	\$ 3,470,799	\$ 3,907,279	\$ 4,101,150	\$ 4,244,690
RDA Residual	10-99-9999-00000-48819	\$ 4,718,135	\$ 8,632,185	\$ 9,253,720	\$ 9,007,744	\$ 11,114,908	\$ 11,930,686	\$ 12,717,000	\$ 13,162,095
Sub-Total		\$ 6,704,957	\$ 11,082,288	\$ 12,110,496	\$ 12,163,389	\$ 14,585,707	\$ 15,837,965	\$ 16,818,150	\$ 17,406,785
Overall % Changed compared to prior year		-11.95%	-95.45%	9.28%	0.44%	19.91%	8.59%	6.19%	3.50%

TOTAL Property Tax & One-Time	\$	102,913,863	\$	112,395,273	\$	119,422,141	\$	123,162,168	\$	135,926,313	\$	141,858,488	\$	148,988,150	\$	154,202,735
TOTAL % Change compared to PY		5.87%		9.21%		6.25%		3.13%		10.36%		4.36%		5.03%		3.50%

California Community Colleges
Gann Limit Worksheet
Budget Year 2025-26

DISTRICT: **SAN JOSE-EVERGREEN**
DATE: August 16, 2025

I. Appropriations Limit:

A. Appropriations Limit			\$ 153,621,427
B. Price Factor:		<u>1.0644</u>	
C. Population factor:			
1 2023-24	Second Period Actual FTES	<u>9,824.0200</u>	
2 2024-25	Second Period Actual FTES	<u>9,868.9200</u>	
	Population Change Factor	<u>1.0046</u>	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors			\$ 164,266,814
	(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. Appropriations Limit			\$ 164,266,814

II. Appropriations Subject to Limit

A. State Aid ¹	\$ 4,785,000
B. State Subventions ²	394,335
C. Local Property taxes	153,503,125
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes	1,500,000
G. Less: Costs for Unreimbursed Mandates ³	
H. Appropriations Subject to Limit	\$ 160,182,460

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

¹ Includes any unrestricted General Fund such as State General Apportionments, Apprenticeship Allowance, Prop 30/55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, or Part-Time Faculty Office Hours. Additional information may be found in the California Community College Compendium of Allocations and Resources.

² Home Owners Property Tax Relief, Timber Yield Tax, etc...

³ 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.

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**

FILE NO. Sept. 9 Hearing

San Jose Mercury News

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

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

08/18/2025

Dated at San Jose, California
August 18, 2025

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.

0006913295

PUBLIC HEARING

A public hearing regarding the Fiscal Year 2025-2026 San Jose Evergreen Community College District budget will be held on September 9, 2025, 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 August 28, 2025, 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 6913295 August 18, 2025

2024-2025 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: Wednesday, July 16, 2025

District Contact Person: Edwin Chandrasekar

Title: Vice Chancellor Admin Services

Phone: (408) 270-6428

Email: edwin.chandrasekar@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.

2024-2025 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

District: San Jose-Evergreen CCD

PART I. FULL-TIME EQUIVALENT STUDENTS

		State Residents (and Nonresidents Attending Noncredit Courses)	
		Attendance FTES	Factored FTES
Summer Intersession (Summer 2024 Only)			
1. Noncredit (Parts IV.A.1 + VII.A.3)	20.00	20.00	
2. Credit (Parts III.A.1 + VI.A.1)	916.56	916.56	
Summer Intersession Courses (Summer 2025 Prior to July 1, 2025)			
1. Noncredit (Parts IV.B.1 + VII.B.3)	0.72	0.72	
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	47.74	47.74	
Primary Terms (Exclusive of Summer Intersession)			
1. Census Procedure Courses			
(a) Weekly Census Contact Hours (Part II)	3,162.46	3,162.46	
(b) Daily Census Contact Hours (Part III)	594.16	597.08	
2. Actual Hours of Attendance Procedure Courses			
(a) Noncredit (Part IV.C)	120.91	121.67	
(b) Credit (Part IV.D)	231.32	236.06	
3. Alternative Attendance Accounting Procedure Courses			
(a) Weekly Census Procedure Courses (Part V)(Credit)	3,396.69	3,396.69	
(b) Daily Census Procedure Courses (Part V)(Credit)	1,373.30	1,373.30	
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00	
Total FTES			
Total Credit FTES	9,722.23	9,729.89	
Total Noncredit FTES	141.63	142.39	
Total FTES	9,863.86	9,872.28	
Supplemental Information		FTES	
Inservice Training Courses		0.00	
Basic Skills Courses and Immigrant Education (Noncredit)		183.60	
Basic Skills Courses and Immigrant Education (Credit)		103.15	

2024-2025 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

District: San Jose-Evergreen CCD

PART I. FULL-TIME EQUIVALENT STUDENTS

Nonresidents		
	Attendance FTES	Factored FTES
Summer Intersession (Summer 2024 Only)		
1. Noncredit (Parts IV.A.1 + VII.A.3)	22.96	22.96
2. Credit (Parts III.A.1 + VI.A.1)	66.73	66.73
Summer Intersession Courses (Summer 2025 Prior to July 1, 2025)		
1. Noncredit (Parts IV.B.1 + VII.B.3)	1.07	1.07
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	0.66	0.66
Primary Terms (Exclusive of Summer Intersession)		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II)	216.21	216.21
(b) Daily Census Contact Hours (Part III)	62.24	62.59
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C)	128.48	129.37
(b) Credit (Part IV.D)	16.64	16.98
3. Alternative Attendance Accounting Procedure Courses		
(a) Weekly Census Procedure Courses (Part V)(Credit)	145.72	145.72
(b) Daily Census Procedure Courses (Part V)(Credit)	62.35	62.35
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00
Total FTES		
Total Credit FTES	570.55	571.24
Total Noncredit FTES	152.51	153.40
Total FTES	723.06	724.64

2024-2025 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley College

PART I. FULL-TIME EQUIVALENT STUDENTS

		State Residents (and Nonresidents Attending Noncredit Courses)	
		Attendance FTES	Factored FTES
Summer Intersession (Summer 2024 Only)			
1. Noncredit (Parts IV.A.1 + VII.A.3)		4.95	4.95
2. Credit (Parts III.A.1 + VI.A.1)		566.75	566.75
Summer Intersession Courses (Summer 2025 Prior to July 1, 2025)			
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)		42.23	42.23
Primary Terms (Exclusive of Summer Intersession)			
1. Census Procedure Courses			
(a) Weekly Census Contact Hours (Part II)		1,894.59	1,894.59
(b) Daily Census Contact Hours (Part III)		226.66	227.23
2. Actual Hours of Attendance Procedure Courses			
(a) Noncredit (Part IV.C)		68.85	69.21
(b) Credit (Part IV.D)		48.78	49.78
3. Alternative Attendance Accounting Procedure Courses			
(a) Weekly Census Procedure Courses (Part V)(Credit)		1,742.12	1,742.12
(b) Daily Census Procedure Courses (Part V)(Credit)		723.69	723.69
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)		0.00	0.00
Total FTES			
Total Credit FTES		5,244.82	5,246.39
Total Noncredit FTES		73.80	74.16
Total FTES		5,318.62	5,320.55
Supplemental Information	FTES		
Inservice Training Courses	0.00		
Basic Skills Courses and Immigrant Education (Noncredit)	49.21		
Basic Skills Courses and Immigrant Education (Credit)	67.27		

2024-2025 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: Evergreen Valley 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	93.50	37,718.57	1.0025
3. Positive Attendance Credit Courses	35.78	1,741.49	1.0205
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	18.09	3,450.00	1.0052
2. Noncredit Distance Education	0.00	0.00	1.0000

2024-2025 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

PART I. FULL-TIME EQUIVALENT STUDENTS

		State Residents (and Nonresidents Attending Noncredit Courses)	
		Attendance FTES	Factored FTES
Summer Intersession (Summer 2024 Only)			
1. Noncredit (Parts IV.A.1 + VII.A.3)	15.05	15.05	
2. Credit (Parts III.A.1 + VI.A.1)	349.81	349.81	
Summer Intersession Courses (Summer 2025 Prior to July 1, 2025)			
1. Noncredit (Parts IV.B.1 + VII.B.3)	0.72	0.72	
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	5.51	5.51	
Primary Terms (Exclusive of Summer Intersession)			
1. Census Procedure Courses			
(a) Weekly Census Contact Hours (Part II)	1,267.87	1,267.87	
(b) Daily Census Contact Hours (Part III)	367.50	369.85	
2. Actual Hours of Attendance Procedure Courses			
(a) Noncredit (Part IV.C)	52.06	52.46	
(b) Credit (Part IV.D)	182.54	186.28	
3. Alternative Attendance Accounting Procedure Courses			
(a) Weekly Census Procedure Courses (Part V)(Credit)	1,654.57	1,654.57	
(b) Daily Census Procedure Courses (Part V)(Credit)	649.61	649.61	
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00	
Total FTES			
Total Credit FTES	4,477.41	4,483.50	
Total Noncredit FTES	67.83	68.23	
Total FTES	4,545.24	4,551.73	
Supplemental Information	FTES		
Inservice Training Courses	0.00		
Basic Skills Courses and Immigrant Education (Noncredit)	134.39		
Basic Skills Courses and Immigrant Education (Credit)	35.88		

2024-2025 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

College: San Jose City College

PART I. FULL-TIME EQUIVALENT STUDENTS

Nonresidents		
	Attendance FTES	Factored FTES
Summer Intersession (Summer 2024 Only)		
1. Noncredit (Parts IV.A.1 + VII.A.3)	22.58	22.58
2. Credit (Parts III.A.1 + VI.A.1)	33.71	33.71
Summer Intersession Courses (Summer 2025 Prior to July 1, 2025)		
1. Noncredit (Parts IV.B.1 + VII.B.3)	1.07	1.07
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	0.00	0.00
Primary Terms (Exclusive of Summer Intersession)		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II)	88.05	88.05
(b) Daily Census Contact Hours (Part III)	50.17	50.49
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C)	89.53	90.22
(b) Credit (Part IV.D)	6.06	6.18
3. Alternative Attendance Accounting Procedure Courses		
(a) Weekly Census Procedure Courses (Part V)(Credit)	77.90	77.90
(b) Daily Census Procedure Courses (Part V)(Credit)	41.11	41.11
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	0.00	0.00
Total FTES		
Total Credit FTES	297.00	297.44
Total Noncredit FTES	113.18	113.87
Total FTES	410.18	411.31

2024-2025 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	242.69	37,738.74	1.0064
3. Positive Attendance Credit Courses	35.78	1,741.49	1.0205
4. Alternative Attendance Accounting Procedure a. Weekly Census Procedure Courses b. Daily Census Procedure Courses	0.00	18.10	1.0000

B. Noncredit Courses

1. Positive Attendance	49.29	6,427.09	1.0077
2. Noncredit Distance Education	0.00	0.00	1.0000

2024-2025 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	531
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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)
43.79	0.00	43.79

* 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.

California Community Colleges

2024-2025 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
CCC000000557	ComputerAppl	Microsoft Office	0.00	0
CCC000094182	ComputerAppl	Microsoft Outlook	0.00	0
CCC000367871	ComputerAppl	Microsoft PowerPoint Level 2	0.00	0
CCC000329021	ComputerAppl	Microsoft PowerPoint Specialist	0.00	0
CCC000007904	ComputerAppl	Microsoft Word Level 1	0.00	0
CCC000062664	ComputerAppl	Microsoft Word Level 2	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

2024-2025 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
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
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
Total			0.00	0

2024-2025 APPORTIONMENT ATTENDANCE REPORT

Period: Annual

District: San Jose-Evergreen CCD

CENTERS FTES

Center	Credit FTES	Noncredit FTES	Total FTES
Total			

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

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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

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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).

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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.

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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

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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

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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.