



SAN JOSÉ · EVERGREEN
Community College District

2025-2026 QUARTER ONE BUDGET REPORT

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

VER_10.28.2025





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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 QUARTER ONE SUMMARY OF CHANGES



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2025-26 First Quarter Report

SUMMARY OF CHANGES

The District has completed its financial analysis for the first quarter of operations (July 1, 2025 through September 30, 2025). This summary reports changes based on the budget and actual financial information for all the funds the District maintains as authorized by the California Education Code. The short description at the beginning of each fund report explains the purpose of the fund and recent financial trends that may have changed from the Adopted Budget.

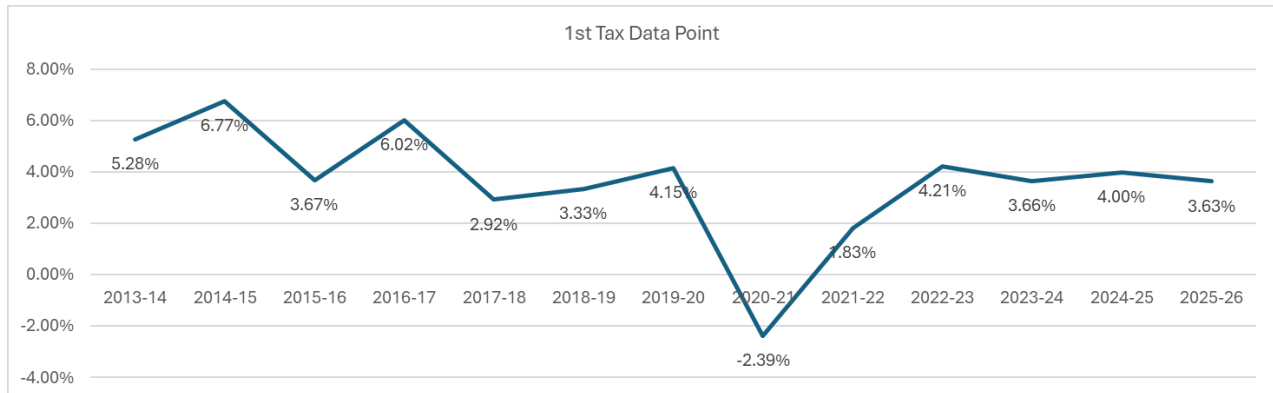
Enrollment and Efficiency

General Purpose Fund

Under the 2025-26 Adopted Budget assumptions, we anticipate serving 10,300 full-time equivalent students (FTES). This number reflects estimated resident enrollment of 9,750 FTES and non-resident enrollment of 550 FTES. Based on the most recent data for the fall census date, enrollment has declined 7.2% from Fall 2024 (4,850 FTES) to Fall 2025 (4,502 FTES). The campus enrollment management teams continue to monitor student enrollment and course offerings to determine if changes need to be made to the current approach.

Revenues

- Total revenues for the first quarter 2025-26 reflect a \$1.7 million decrease compared to the previous year's first quarter actuals, from \$8.1 million to \$6.5 million. This decrease is primarily due to the lower local revenues.
- Enrollment revenues decreased for the first quarter 2025-26 at \$3.8 million, which is \$1.4 million lower than the prior year first quarter 2024-25. The primary drivers for the decrease are lower non-resident revenues (out-of-state) from \$1.3 million in 2024-25 to \$0.4 million in 2025-26, and lower local enrollment fees from \$4.0 million in 2024-25 to \$3.3 million in 2025-26.
- Local property taxes amounted to \$0.3 million in the first quarter 2025-26, approximately the same as the assessor year first quarter 2024-25 of \$0.4 million. The revenues are low as first quarter property tax receipts from the county have not been received, and will be recorded in the next quarter. The County Tax Assessor projected the first tax data point for the year from September 9 with an estimated increase of 3.63%.



- According to the annual report released by the Santa Clara County Assessor's Office, real estate assessed values across Santa Clara County saw a 4.15% increase last year, the lowest increase since 2012. A retraction in the commercial market was largely responsible for the stagnation. New construction accounted for \$3.8 billion, 34% less than the previous year.

Expenditures

In the first quarter, the following are the key projections for the various expense categories:

- The certificated salaries category has experienced a 2.1% increase when compared to the prior first quarter. The increase is attributed to the 3% salary increase partially offset by unfilled vacancies.
- The classified salaries category experienced a 0.4% increase when compared to the prior first quarter. The increase is attributed to the 3% salary increase, partially offset by unfilled classified positions.
- The benefits category experienced an increase of 2.7% when compared to the prior first quarter primarily due to the increase in health insurance premiums from an average of 6.5% last year to 8% this year.
- The projections for certificated, classified and benefits categories may change as the year progresses as positions are filled with new hires and decisions are made on staffing priorities. The District will continue to monitor these balances and update the projections accordingly.
- Other outgo is lower by \$0.7 million from the first quarter 2024-25 compared to 2025-26. The District transferred funds to the East San Jose Expansion (Fund 19) and Foundation in the first quarter of 2024-25. For 2025-26, these funds will be transferred in the second quarter.

Fund Balance

The District has a projected unrestricted general Fund 10 balance of \$42.8 million for the first quarter in line with the projected \$42.7 million in the 2025-26 Adopted Budget. In the coming quarters, the District will have a clearer view of the projected fund balance break down to estimate carryforwards and the Budget Stabilization Fund balance.

Restricted and Categorical Funds

The Restricted and Categorical Funds, as well as Capital Outlay Funds, have seen significant changes to their 2025-26 budgets.

- The District's Parking Fund authorizes community college districts to assess parking fees either through semester permits or a daily parking fee (Education Code Section 76360). The collected fees must be expended for the purchase, construction, operation, maintenance, enforcement, and improvement of the parking facilities. The post-pandemic shifts in modalities to online and hybrid learning has resulted in a decline in revenues, and the District contributed \$0.3 million in the first quarter of 2025-26 to support the parking fund operations, with a projected \$2 million for the whole year.
- Under the 2022 Budget Act, a statewide, one-time allocation of \$840.7 million and \$150 million was allocated respectively to the Physical Plant & Instructional Support (PPIS) Fund and Retention & Enrollment Outreach Fund. Unfortunately, the 2025-26 Budget Act did not provide funding for PPIS. The Chancellor's Office will continue to advocate for funding with the information provided by the scheduled maintenance and instructional support 5-Year Plan submissions.



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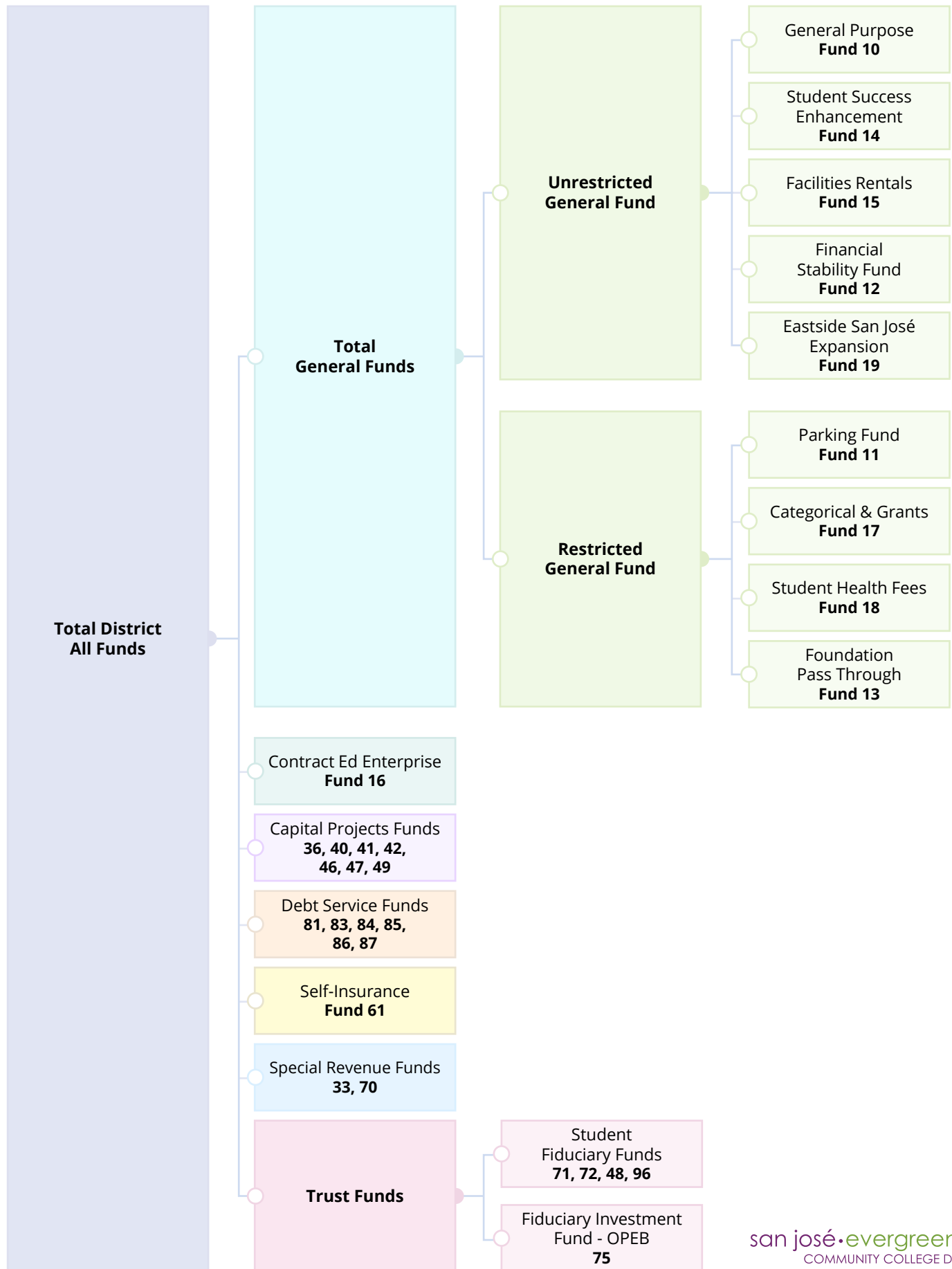
INTRODUCTION

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





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**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.

Fund 10 YTD Actuals

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actual/Budg...	Revised Budget	YTD Actual	Actual/Budget
4 Revenues						
48 Revenues						
481 Federal Revenue	\$6,000	\$8,218	137%	\$6,000	\$11,744	196%
486 State Revenue	\$11,413,945	\$848,625	7%	\$12,174,812	\$958,025	8%
488 Local Revenue	\$158,632,586	\$7,224,193	5%	\$165,557,756	\$5,479,587	3%
489 Other Financing Sources	\$1,025,627	\$979	0%	\$1,226,626	\$0	-
Subtotal	\$171,078,158	\$8,082,015	5%	\$178,965,194	\$6,449,356	4%
5 Expenses						
51 Academic Salaries	\$60,310,949	\$13,702,424	23%	\$61,599,576	\$13,989,481	23%
52 Classified Salaries	\$34,526,702	\$7,978,958	23%	\$35,125,987	\$8,012,790	23%
53 Employee Benefits	\$47,364,221	\$9,897,018	21%	\$50,047,332	\$10,163,857	20%
54 Supplies and Materials	\$1,155,101	\$151,633	13%	\$1,349,356	\$183,597	14%
55 Other Operating Exp & Serv	\$19,154,722	\$3,997,557	21%	\$20,281,659	\$4,078,731	20%
56 Capital Outlay	\$260,930	\$28,493	11%	\$222,092	\$8,601	4%
57 Other Outgo	\$8,728,307	\$3,244,408	37%	\$10,016,769	\$2,547,638	25%
Subtotal	\$171,500,932	\$39,000,491	23%	\$178,642,771	\$38,984,695	22%
Total	(\$422,774)	(\$30,918,476)	-	\$322,423	(\$32,535,339)	-

Fund 10 YTD Actuals

1 San Jose City College

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD_ACTUAL	Actuals/Budget	Revised Budget	YTD_ACTUAL	Actuals/Budget
4 Revenues						
48 Revenues						
481 Federal Revenue	\$6,000	\$1,292	22%	\$6,000	\$3,153	53%
486 State Revenue	\$58,403	\$16,352	28%	\$58,403	\$19,267	33%
488 Local Revenue	\$5,269,419	\$2,874,319	55%	\$5,229,597	\$2,453,390	47%
489 Other Financing Sources	\$203,077	\$0	-	\$268,415	\$0	-
Subtotal	\$5,536,899	\$2,891,963	52%	\$5,562,415	\$2,475,810	45%
5 Expenses						
51 Academic Salaries	\$31,135,141	\$6,677,461	21%	\$31,214,105	\$6,618,283	21%
52 Classified Salaries	\$9,638,559	\$2,403,385	25%	\$9,647,305	\$2,350,497	24%
53 Employee Benefits	\$15,759,140	\$3,770,144	24%	\$17,105,602	\$3,714,734	22%
54 Supplies and Materials	\$288,181	\$27,986	10%	\$542,751	\$50,577	9%
55 Other Operating Exp & Serv	\$2,303,272	\$227,361	10%	\$1,953,994	\$225,177	12%
56 Capital Outlay	\$76,903	\$10,071	13%	\$83,210	\$457	1%
57 Other Outgo	\$61,811	\$0	-	\$140,079	\$32,000	23%
Subtotal	\$59,263,006	\$13,116,408	22%	\$60,687,046	\$12,991,725	21%
Total	(\$53,726,107)	(\$10,224,445)	19%	(\$55,124,631)	(\$10,515,915)	19%

Fund 10 YTD Actuals

4 Milpitas Joint-Use Ed. Ctr

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
4 Revenues						
48 Revenues						
488 Local Revenue	\$309,842	\$64,201	21%	\$309,842	\$0	-
Subtotal	\$309,842	\$64,201	21%	\$309,842	\$0	-
5 Expenses						
51 Academic Salaries	\$57,056	\$9,208	16%	\$68,242	\$12,284	18%
52 Classified Salaries	\$542,703	\$138,953	26%	\$574,689	\$127,622	22%
53 Employee Benefits	\$387,909	\$96,465	25%	\$430,160	\$96,502	22%
54 Supplies and Materials	\$32,100	\$5,388	17%	\$22,550	\$733	3%
55 Other Operating Exp & Serv	\$113,676	\$16,769	15%	\$123,226	\$18,001	15%
Subtotal	\$1,133,444	\$266,783	24%	\$1,218,867	\$255,142	21%
Total	(\$823,602)	(\$202,582)	25%	(\$ 909,025)	(\$255,142)	28%

Fund 10 YTD Actuals

2 Evergreen Valley College

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
4 Revenues						
48 Revenues						
481 Federal Revenue	\$0	\$6,926	-	\$0	\$8,591	-
486 State Revenue	\$70,672	\$19,789	28%	\$81,659	\$22,865	28%
488 Local Revenue	\$5,319,605	\$3,758,907	71%	\$4,874,167	\$2,720,859	56%
489 Other Financing Sources	\$822,550	\$979	0%	\$958,211	\$0	-
Subtotal	\$6,212,827	\$3,786,601	61%	\$5,914,037	\$2,752,315	47%
5 Expenses						
51 Academic Salaries	\$28,343,127	\$6,910,027	24%	\$29,491,491	\$7,141,423	24%
52 Classified Salaries	\$11,134,305	\$2,403,332	22%	\$11,334,119	\$2,531,221	22%
53 Employee Benefits	\$17,351,634	\$3,709,882	21%	\$18,163,502	\$3,883,384	21%
54 Supplies and Materials	\$255,161	\$37,151	15%	\$234,375	\$15,409	7%
55 Other Operating Exp & Serv	\$1,629,086	\$112,711	7%	\$1,950,436	\$135,799	7%
56 Capital Outlay	\$87,090	\$37	0%	\$46,155	\$0	-
57 Other Outgo	\$87,564	\$500	1%	\$88,564	\$1,500	2%
Subtotal	\$58,887,968	\$13,173,640	22%	\$61,308,642	\$13,708,736	22%
Total	(\$ 52,675,142)	(\$9,387,039)	18%	(\$55,394,605)	(\$10,956,421)	20%

Fund 10 YTD Actuals

96 District Services

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
▲						
4 Revenues						
48 Revenues						
488 Local Revenue	\$0	\$44,081	-	\$0	\$552	-
Subtotal	\$0	\$44,081	-	\$0	\$552	-
5 Expenses						
51 Academic Salaries	\$725,625	\$101,893	14%	\$775,738	\$201,905	26%
52 Classified Salaries	\$12,651,135	\$2,892,580	23%	\$12,956,874	\$2,911,730	22%
53 Employee Benefits	\$8,325,538	\$1,744,412	21%	\$8,708,069	\$1,788,939	21%
54 Supplies and Materials	\$118,403	\$10,141	9%	\$116,980	\$9,223	8%
55 Other Operating Exp & Serv	\$1,143,722	\$208,914	18%	\$1,263,477	\$374,486	30%
56 Capital Outlay	\$36,710	\$0	-	\$32,500	\$8,144	25%
Subtotal	\$23,001,133	\$4,957,940	22%	\$23,853,638	\$5,294,427	22%
Total	(\$23,001,133)	(\$4,913,859)	21%	(\$23,853,638)	(\$5,293,875)	22%

Fund 10 YTD Actuals

99 Districtwide

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
▲						
4 Revenues						
48 Revenues						
486 State Revenue	\$11,284,870	\$812,484	7%	\$12,034,750	\$915,893	8%
488 Local Revenue	\$147,733,720	\$482,685	0%	\$155,144,150	\$304,786	0%
Subtotal	\$159,018,590	\$1,295,169	1%	\$167,178,900	\$1,220,679	1%
5 Expenses						
51 Academic Salaries	\$50,000	\$3,835	8%	\$50,000	\$15,586	31%
52 Classified Salaries	\$560,000	\$140,708	25%	\$613,000	\$91,720	15%
53 Employee Benefits	\$5,540,000	\$576,115	10%	\$5,640,000	\$680,298	12%
54 Supplies and Materials	\$461,256	\$70,967	15%	\$432,700	\$107,655	25%
55 Other Operating Exp & Serv	\$13,964,966	\$3,431,802	25%	\$14,990,525	\$3,325,268	22%
56 Capital Outlay	\$60,227	\$18,385	31%	\$60,227	\$0	-
57 Other Outgo	\$8,578,932	\$3,243,908	38%	\$9,788,126	\$2,514,138	26%
Subtotal	\$29,215,380	\$7,485,720	26%	\$31,574,578	\$6,734,665	21%
Total	\$ 129,803,210	(\$6,190,551)	-	\$135,604,322	(\$5,513,986)	-

Fund 10 YTD Actual - Salaries

Fiscal Year	2025			2026		
Salaries	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
Classified Salaries						
52110 Reg, Other Than Instruction - Un	\$21,264,468	\$5,015,597	24%	\$21,928,785	\$4,839,977	22%
52111 Regular, Professional Growth		\$7,877	-		\$11,327	-
52210 Instructional Aide -Classified	\$2,974,213	\$621,300	21%	\$3,060,334	\$601,636	20%
52211 Inst Aide, Professional Growth		\$927	-		\$1,691	-
52310 Hrly, Other Than Instruction	\$237,348	\$61,906	26%	\$238,548	\$70,093	29%
52320 Student Assistants (Non-Inst)	\$1,250	\$4,037	323%	\$65,276	\$3,348	5%
52350 Substitutes		\$30,569	-		\$58,555	-
52351 Overtime	\$47,404	\$93,406	197%	\$47,404	\$143,050	302%
52410 Hrly, Instructional Aide	\$258,492	\$72,810	28%	\$450,608	\$30,042	7%
52420 Hrly, Instructional Tutors	\$131,105	\$32,315	25%	\$131,105	\$19,620	15%
52451 Instructional Overtime		\$100	-			
Subtotal	\$24,914,280	\$5,940,844	24%	\$25,922,060	\$5,779,339	22%
Faculty Salaries						
51111 Regular Classroom - Unit	\$25,470,875	\$4,728,239	19%	\$25,741,192	\$4,612,074	18%
51140 Sabbaticals - Reg Classroom	\$1,138,170	\$177,194	16%	\$1,212,816	\$230,174	19%
51211 Other Contract Salaries - Unit	\$6,251,344	\$1,317,558	21%	\$6,856,505	\$1,587,686	23%
51240 Sabbaticals-Oth Contract Sal	\$330,878	\$90,240	27%	\$85,194	\$6,208	7%
51310 Hourly Instr - Day	\$16,235,522	\$3,128,667	19%	\$16,819,132	\$3,317,851	20%
51320 Hourly Instr - Short-Term	\$49,703	\$44,881	90%	\$49,703	\$41,552	84%
51340 Hourly Instr - Smr Session	\$2,523,213	\$2,763,661	110%	\$2,534,511	\$2,609,721	103%
51350 Hourly Instr - Substitutes	\$980,296		-	\$924,354	\$9,899	1%
51400 Hrly Cert Sal-Non Teach	\$2,291,125	\$195,223	9%	\$2,209,871	\$232,652	11%
Subtotal	\$55,271,126	\$12,445,663	23%	\$56,433,277	\$12,647,817	22%
Management Salaries						
51220 Mgmt Contract Salaries	\$5,039,823	\$1,256,761	25%	\$5,166,299	\$1,341,664	26%
52120 Classified Managers Non Instru	\$5,938,206	\$1,296,608	22%	\$5,528,124	\$1,406,624	25%
52130 Classified Supervisors Non Ins	\$1,921,889	\$369,041	19%	\$2,036,789	\$418,073	21%
52140 Confidential Employees Non Ins	\$1,752,327	\$372,465	21%	\$1,639,014	\$408,754	25%
Subtotal	\$14,652,245	\$3,294,875	22%	\$14,370,226	\$3,575,115	25%
Total	\$94,837,651	\$21,681,382	23%	\$96,725,563	\$22,002,271	23%

Fund 14 Student Success Enhancement Actuals

Fiscal Year	2025			2026		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
▲						
48 Revenues						
9 District Offices	\$25,000	\$25,000	100%	\$25,000	\$25,000	100%
Total	\$25,000	\$25,000	100%	\$25,000	\$25,000	100%

Fund 15 Facility Rentals

Fiscal Year	2025			2026		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
48 Revenues						
1 San Jose City College	\$225,000	\$39,428	18%	\$200,000	\$31,376	16%
2 Evergreen Valley College	\$200,000	\$32,989	16%	\$200,000	\$16,102	8%
Subtotal	\$425,000	\$72,417	17%	\$400,000	\$47,478	12%
52 Classified Salaries						
1 San Jose City College	\$304,794	\$59,167	19%	\$197,563	\$51,443	26%
2 Evergreen Valley College	\$88,793	\$22,759	26%	\$96,032	\$25,251	26%
Subtotal	\$393,587	\$81,926	21%	\$293,595	\$76,694	26%
53 Employee Benefits						
1 San Jose City College	\$232,642	\$46,308	20%	\$149,195	\$33,920	23%
2 Evergreen Valley College	\$86,429	\$21,131	24%	\$93,302	\$22,455	24%
Subtotal	\$319,071	\$67,439	21%	\$242,497	\$56,375	23%
54 Supplies and Materials						
1 San Jose City College	\$25,000	\$0	-			
2 Evergreen Valley College	\$32,000	\$0	-	\$32,000	\$329	1%
Subtotal	\$57,000	\$0	-	\$32,000	\$329	1%
55 Other Operating Exp & Serv						
1 San Jose City College	\$1,594,109	\$176	0%	\$1,961,674	\$0	-
2 Evergreen Valley College	\$2,872,064	\$602	0%	\$2,612,927	\$1,642	0%
Subtotal	\$4,466,173	\$778	0%	\$4,574,601	\$1,642	0%
56 Capital Outlay						
2 Evergreen Valley College	\$220,189	\$0	-	\$442,561	\$20,494	5%
Subtotal	\$220,189	\$0	-	\$442,561	\$20,494	5%
Total	(\$5,031,020)	(\$77,726)	2%	(\$5,185,254)	(\$108,056)	2%

Fund 19 East San Jose

Fiscal Year	2025			2026		
Location	Revised_Budget	YTD_Actual	Actual/Budget	Revised_Budget	YTD_Actual	Actual/Budget
[-] 11 San Jose City College						
48 Revenues	\$388,041	\$292,834	75%	\$399,770	\$0	-
51 Academic Salaries				(\$313,000)	\$0	-
52 Classified Salaries	\$0	\$0	-			
53 Employee Benefits	\$0	\$0	-	(\$66,770)	\$0	-
54 Supplies and Materials				(\$20,000)	\$0	-
55 Other Operating Exp & Serv	(\$242,074)	\$0	-			
Subtotal	\$145,967	\$292,834	201%	\$0	\$0	-
[-] 15 SJCC Prior Year C/O and One-time Items						
55 Other Operating Exp & Serv	(\$210,545)	\$0	-			
Subtotal	(\$210,545)	\$0	-			
[-] 19 East San Jose						
48 Revenues	\$292,834	\$388,041	133%			
52 Classified Salaries	(\$141,639)	\$0	-			
53 Employee Benefits	(\$89,753)	\$0	-			
54 Supplies and Materials	(\$2,000)	\$0	-			
55 Other Operating Exp & Serv	(\$296,200)	\$0	-			
Subtotal	(\$236,758)	\$388,041	-			
[-] 21 Evergreen Valley College						
48 Revenues	\$569,125	\$569,125	100%	\$586,198	\$0	-
55 Other Operating Exp & Serv	(\$569,125)	\$0	-	(\$586,198)	\$0	-
Subtotal	\$0	\$569,125	-	\$0	\$0	-
[-] 25 EVC Prior Year C/O and One-time Items						
57 Other Outgo	(\$569,125)	\$0	-			
Subtotal	(\$569,125)	\$0	-			

Fund 19 East San Jose

Fiscal Year	2025			2026		
Location	Revised_Budget	YTD_Actual	Actual/Budget	Revised_Budget	YTD_Actual	Actual/Budget
[-] 96 District Services						
52 Classified Salaries	(\$93,089)	\$0	-	(\$246,378)	(\$24,910)	10%
53 Employee Benefits	(\$54,678)	\$0	-	(\$145,891)	(\$12,586)	9%
Subtotal	(\$147,767)	\$0	-	(\$392,269)	(\$37,496)	10%
[-] 99 Districtwide						
48 Revenues				\$264,032	\$0	-
55 Other Operating Exp & Serv				(\$150,000)	\$0	-
Subtotal				\$114,032	\$0	-
Total	(\$1,018,228)	\$1,250,000	-	(\$278,237)	(\$37,496)	13%



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.

Fund 11 Parking Fund

Fiscal Year	2025			2026		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
48 Revenues						
9 District Offices	\$1,852,660	\$333,067	18%	\$1,805,985	\$329,159	18%
2 Evergreen Valley College	\$243,000	\$58,335	24%	\$243,000	\$59,627	25%
1 San Jose City College	\$243,000	\$54,377	22%	\$243,000	\$52,064	21%
Subtotal	\$2,338,660	\$445,779	19%	\$2,291,985	\$440,850	19%
52 Classified Salaries						
9 District Offices	\$902,983	\$200,565	22%	\$937,729	\$208,271	22%
2 Evergreen Valley College	\$22,081	\$5,591	25%	\$23,344	\$6,408	27%
1 San Jose City College	\$18,421	\$4,578	25%	\$19,796	\$4,950	25%
Subtotal	\$943,485	\$210,734	22%	\$980,869	\$219,629	22%
53 Employee Benefits						
9 District Offices	\$666,663	\$121,278	18%	\$695,597	\$137,370	20%
2 Evergreen Valley College	\$17,591	\$4,261	24%	\$18,822	\$4,603	24%
1 San Jose City College	\$10,221	\$2,493	24%	\$10,997	\$2,679	24%
Subtotal	\$694,475	\$128,032	18%	\$725,416	\$144,652	20%
54 Supplies and Materials						
9 District Offices	\$12,200	\$0	-	\$12,200	\$1,773	15%
2 Evergreen Valley College	\$1,500	\$0	-			
1 San Jose City College	\$0	\$3,560	-			
Subtotal	\$13,700	\$3,560	26%	\$12,200	\$1,773	15%
55 Other Operating Exp & Serv						
9 District Offices	\$178,500	\$62,758	35%	\$163,500	\$63,713	39%
2 Evergreen Valley College	\$193,500	\$2,481	1%	\$195,000	\$2,146	1%
1 San Jose City College	\$195,000	\$457	0%	\$195,000	\$462	0%
Subtotal	\$567,000	\$65,696	12%	\$553,500	\$66,321	12%
56 Capital Outlay						
9 District Offices	\$0	\$21,064	-	\$20,000	\$0	-
Subtotal	\$0	\$21,064	-	\$20,000	\$0	-

Total	\$120,000	\$16,693	14%	\$0	\$8,475	-
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Fund 13 Foundation Pass Through

Fiscal Year	2025			2026		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
48 Revenues						
9 District Offices	\$967,278	\$221,681	23%	\$1,041,820	\$0	-
Subtotal	\$967,278	\$221,681	23%	\$1,041,820	\$0	-
51 Academic Salaries						
1 San Jose City College	\$36,262	\$9,042	25%	\$31,235	\$9,303	30%
2 Evergreen Valley College	\$30,085	\$10,167	34%	\$35,601	\$0	-
9 District Offices	\$33,159	\$20,396	62%	\$36,334	\$9,084	25%
Subtotal	\$99,506	\$39,605	40%	\$103,170	\$18,387	18%
52 Classified Salaries						
1 San Jose City College				\$0	\$1,944	-
9 District Offices	\$514,540	\$108,929	21%	\$558,812	\$108,703	19%
Subtotal	\$514,540	\$108,929	21%	\$558,812	\$110,647	20%
53 Employee Benefits						
1 San Jose City College	\$9,118	\$2,273	25%	\$14,243	\$2,159	15%
2 Evergreen Valley College	\$13,577	\$545	4%	\$9,230	\$0	-
9 District Offices	\$330,537	\$70,335	21%	\$356,365	\$67,020	19%
Subtotal	\$353,232	\$73,153	21%	\$379,838	\$69,179	18%
Total	\$0	(\$6)	-	\$0	(\$198,213)	-

17 Grants/Categories - Revenue

Fiscal Year	2025			2026		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
[-] 1 San Jose City College						
[-] 4 Revenues						
[-] 1 Federal						
481 Federal Revenue	\$2,983,489	\$0	-	\$2,319,526	\$194,429	8%
Sub Total	\$2,983,489	\$0	-	\$2,319,526	\$194,429	8%
[-] 2 State						
486 State Revenue	\$31,944,367	\$4,972,466	16%	\$33,838,298	\$5,168,331	15%
Sub Total	\$31,944,367	\$4,972,466	16%	\$33,838,298	\$5,168,331	15%
[-] 3 Local Revenues						
488 Local Revenue	\$247,700	\$75,000	30%	\$1,008,979	\$174,363	17%
Sub Total	\$247,700	\$75,000	30%	\$1,008,979	\$174,363	17%
Total	\$35,175,556	\$5,047,466	14%	\$37,166,802	\$5,537,123	15%

17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
▣ 1 San Jose City College						
▣ 5 Expenses						
▣ 1 Federal						
10201 Federal Work Study	\$360,000	\$69,724	19%	\$324,000	\$60,700	19%
10401 VTEA Title I-C	\$291,416	\$13,612	5%	\$333,157	\$23,877	7%
10506 CRRSAA HEERF II	\$0	\$9,410	-	\$0	(\$593)	-
10508 ARPA HEERF III	\$0	(\$1,613)	-	\$0	\$0	-
10702 Title V Grant - Year 2	\$0	\$807	-			
10723 Title V: GANAS - Y3	\$591,268	\$130,744	22%	\$181,862	\$144,568	79%
10724 Title V: GANAS - Y4	\$327,929	\$25,527	8%	\$0	\$45,237	-
10731 MESA SJSU Federal 21-22 Y1	\$135,766	\$0	-	\$79,306	\$0	-
10733 MESA SJSU 23-24 Y3	\$124,634	\$31,636	25%	\$87,000	\$7,731	9%
10741 Title V: Si Se Puede - Y1	\$1,081,864	\$101,776	9%	\$1,243,890	\$113,855	9%
10801 Veteran's Administration	\$19,800	\$0	-	\$19,500	\$0	-
11101 TANF	\$50,811	\$0	-	\$50,811	\$1,199	2%
Sub Total	\$2,983,489	\$381,623	13%	\$2,319,526	\$396,574	17%
▣ 2 State						
20201 EOP&S	\$2,103,983	\$545,967	26%	\$1,917,409	\$584,722	30%
20203 NextUp	\$725,305	(\$491)	-	\$931,027	\$70,820	8%
20211 Learning Aligned Employmt Prog	\$0	\$0	-			
20212 Equitable Placement, Planning	\$257,925	\$27,478	11%	\$95,476	\$20,275	21%
20301 DSP/Student Accessibility	\$1,537,935	\$248,117	16%	\$1,628,857	\$273,209	17%
20305 LGBTQ+	\$90,548	\$2,386	3%	\$131,074	\$14,485	11%
20307 Student Transfer Achievement	\$486,522	\$54,389	11%	\$133,722	\$28,361	21%

17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
[-] 1 San Jose City College						
[-] 5 Expenses						
[-] 2 State						
20308 A2MEND	\$10,000	\$0	-	\$13,035	\$0	-
20309 Transfer Articul Ethnic Study	\$31,627	\$3,320	10%	\$2,810	\$16	1%
20321 Common Course Numbering	\$913,043	\$0	-	\$855,265	\$16,859	2%
20400 Student Equity & Achievement	\$3,494,354	\$561,696	16%	\$3,395,189	\$597,950	18%
20405 Zero Textbook Cost Degree	\$157,860	\$0	-	\$79,554	\$20,361	26%
20408 Veteran Resource Center (SSSP)	\$114,480	\$5,525	5%	\$84,543	\$15,619	18%
20409 Dream Resource Liaison	\$82,049	\$10,612	13%	\$93,389	\$24,261	26%
20415 Zero Textbook Cost Degr-Accelr				\$95,000	\$0	-
20416 Zero Textbook Cost Degr-Impact				\$320,000	\$0	-
20421 Basic Needs Centers	\$539,458	\$62,721	12%	\$500,532	\$61,867	12%
20422 Student Food House Spt-BasicNd	\$268,783	\$34,260	13%			
20423 Student Housing (Planning)	\$229,002	\$0	-	\$229,002	\$0	-
20429 Asian Amer HI Pcfc Islnd Stud	\$359,077	\$18,026	5%	\$225,134	\$21,594	10%
20430 AANHPI Student Achiev-One Time	\$10,000	\$0	-	\$10,000	\$0	-
20702 IEPI Innovation&Effectiveness	\$186,134	\$6,698	4%	\$128,763	\$16,000	12%
20711 Umoja Community Edu Foundation	\$185,594	\$39,063	21%	\$72,543	\$19,761	27%
20731 MESA State 22-23 Y1	\$850,549	\$117,415	14%	\$878,070	\$97,596	11%
20801 State Apport-Apprentices	\$1,407,703	\$18,162	1%	\$2,233,456	\$34,981	2%
20804 Apprent Pathways Demonstration	\$200,000	\$0	-	\$190,575	\$5,220	3%
20811 CA Apprenticeship Initiative	\$38,057	\$0	-			
20812 CA Apprentice Init-Googl Elmwd	\$402,319	\$14,403	4%	\$366,192	\$15,172	4%
20816 CAI - EDU Pathway	\$1,280,704	\$56,894	4%	\$1,154,467	\$63,385	5%
20818 CAI - Apprntshp Demonstration				\$49,608	\$34,863	70%
21001 County Excess Costs Serv-CALWORKS	\$212,000	\$14,303	7%	\$199,850	\$11,830	6%
21201 CALWORKS	\$390,306	\$79,282	20%	\$462,596	\$44,538	10%

17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 1 San Jose City College						
☐ 5 Expenses						
☐ 2 State						
21301 Financial Aid Administr SFAA	\$420,802	\$94,234	22%	\$420,811	\$55,507	13%
21302 Financial Aid Technology	\$72,952	\$0	-	\$72,488	\$4,250	6%
21303 Fin Aid Admin SFAA - One Time	\$120,192	\$0	-	\$64,445	\$30,000	47%
21401 Block Grant - Instr. Support	\$868,294	\$0	-	\$843,347	(\$401)	-
21507 Block Grant - Phys Plant 22-23	\$1,227,871	\$0	-	\$759,271	\$0	-
21508 Block Grant-Physic Plant 23-24	\$33,098	\$0	-	\$33,098	\$0	-
21611 Covid 19 Recovery Block Grant	\$808,513	\$20,318	3%	\$731,554	\$20,931	3%
22004 Guided Pathways Allocation	\$0	\$63,961	-	\$0	\$729	-
22005 Student Succ Completion Grant	\$880,329	\$6,596	1%	\$2,032,139	\$593,856	29%
22010 Immed Action-Retention/Outreac	\$96,196	\$44,982	47%			
22301 CARE	\$127,827	\$24,347	19%	\$127,827	\$31,643	25%
22418 Rising Scholars Network 2.0	\$290,528	\$60,694	21%	\$515,562	\$1,705	0%
22419 Rising Scholars - Juvenile Jus	\$1,545,454	\$1,237	0%	\$1,483,601	\$65,980	4%
22500 Lottery	\$1,522,654	\$42,818	3%	\$1,698,241	\$51,413	3%
22594 Culturally Respnsse Pedag Pract	\$138,519	\$21,577	16%	\$0	\$2,686	-
25619 Adult Education Block Grant	\$1,416,785	\$139,103	10%	\$1,626,260	\$160,774	10%
25623 Healthcare Vocation - Adult Ed	\$719,749	\$0	-	\$2,003,343	\$105,942	5%
25702 California College Promise	\$742,347	\$85,262	11%	\$781,465	\$100,311	13%
26202 Strong Workforce Local - Yr2	\$1,365,884	\$397,913	29%	\$1,125,676	\$214,730	19%
26203 Strong Workforce Local - Yr1	\$1,125,676	(\$1)	-	\$1,065,390	\$15,533	1%
26204 Strong Workforce Regional -Yr1	\$619,208	\$0	-	\$570,364	\$6,294	1%
26205 Strong Workforce Regional -Yr2	\$720,313	\$149,549	21%	\$609,208	\$205,303	34%
26218 Strong Workforce K12 SJUSD				\$300,000	\$75,173	25%
26219 Strong Workfrc K-12 R6	\$96,000	\$9,000	9%	\$60,212	\$0	-
26321 Cal Pathway to Law	\$58,862	\$12,530	21%	\$0	\$0	-

17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 1 San Jose City College						
☐ 5 Expenses						
☐ 2 State						
26322 FCCC Program Pathway Mapper				\$60,000	\$17,803	30%
26402 Mental Health Support Funds	\$360,996	\$48,128	13%	\$376,858	\$60,188	16%
Sub Total	\$31,944,367	\$3,142,477		\$33,838,298	\$3,915,007	
☐ 3 Local Revenues						
31603 CalEITC (UWBA)	\$9,991	\$0	-			
31612 Sobrato Family Foundation	\$0	\$0	-	\$210,637	\$32,235	15%
31614 Takeoff: A Men of Color Innov.	\$74,598	\$0	-	\$56,833	\$218	0%
32418 SC Cnty Office of ReEntry Svs	\$0	\$0	-			
32419 SC County COD Training	\$0	\$0	-			
32425 Educational Orientation Window	\$16,000	\$0	-	\$16,000	\$0	-
32804 UC Regents Puente Project	\$84,298	\$3,495	4%	\$139,298	\$3,387	2%
32807 SJSURF Regional K-16 Educ Coll	\$62,813	\$0	-	\$154,419	\$27,985	18%
33414 Growth Sector	\$0	\$0	-			
33416 SVCF Equity Forward Anchor NW				\$230,000	\$0	-
33417 SVCF EFAN Operation				\$201,792	\$0	-
Sub Total	\$247,700	\$3,495	1%	\$1,008,979	\$63,825	6%
Total	\$35,175,556	\$3,527,604		\$37,166,802	\$4,375,514	10%

17 Grants/Categories - Revenue

Fiscal Year	2025			2026		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
☐ 2 Evergreen Valley College						
☐ 4 Revenues						
☐ 1 Federal						
481 Federal Revenue	\$3,538,241	\$4,318	0%	\$3,106,426	\$242,804	8%
Sub Total	\$3,538,241	\$4,318	0%	\$3,106,426	\$242,804	8%
☐ 2 State						
486 State Revenue	\$26,044,740	\$6,079,988	23%	\$26,615,712	\$4,985,253	19%
Sub Total	\$26,044,740	\$6,079,988	23%	\$26,615,712	\$4,985,253	19%
☐ 3 Local Revenues						
486 State Revenue	\$23,690	\$0	-	\$31,352	\$0	-
488 Local Revenue	\$329,908	\$39,650	12%	\$752,094	\$8,900	1%
Sub Total	\$353,598	\$39,650	11%	\$783,447	\$8,900	1%
Total	\$29,936,579	\$6,123,956		\$30,505,585	\$5,236,957	

17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 2 Evergreen Valley College						
☐ 5 Expenses						
☐ 1 Federal						
10201 Federal Work Study	\$304,485	\$20,683	7%	\$402,029	\$48,703	12%
10302 Trio - Upward Bound	\$939,433	\$69,449	7%	\$912,528	\$141,226	15%
10303 Trio - Talent Search	\$680,946	\$92,780	14%	\$629,223	\$138,773	22%
10311 AANAPISI Asian American	\$803,550	\$81,619	10%	\$422,983	\$80,377	19%
10401 VTEA Title I-C	\$244,276	\$43,266	18%	\$272,131	\$43,738	16%
10506 CRRSAA HEERF II	\$0	(\$1,922)	-			
10507 CRRSAA HEERF II MSI	\$0	\$769	-			
10508 ARPA HEERF III	\$0	\$23	-			
10801 Veteran's Administration	\$4,503	\$0	-	\$9,139	\$2,325	25%
10935 NSF-STEM Biology	\$498,293	\$52,500	11%	\$396,252	\$57,854	15%
11101 TANF	\$40,255	\$2,938	7%	\$39,641	\$3,171	8%
11208 YESS-ILP	\$22,500	\$4,316	19%	\$22,500	\$4,732	21%
Sub Total	\$3,538,241	\$366,421	10%	\$3,106,426	\$520,899	17%
☐ 2 State						
20201 EOP&S	\$1,465,261	\$219,935	15%	\$1,491,006	\$201,285	13%
20203 NextUp	\$478,494	\$72,950	15%	\$307,140	\$75,911	25%
20211 Learning Aligned Employmt Prog	\$0	\$0	-			
20212 Equitable Placement, Planning	\$395,145	\$47,943	12%	\$315,657	\$50,276	16%
20301 DSP/Student Accessibility	\$1,304,493	\$169,997	13%	\$1,962,556	\$191,062	10%

17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 2 Evergreen Valley College						
☐ 5 Expenses						
☐ 2 State						
20305 LGBTQ+	\$199,372	\$1,801	1%	\$213,738	\$23,005	11%
20307 Student Transfer Achievement	\$565,217	\$27,653	5%	\$445,514	\$7,448	2%
20308 A2MEND	\$10,000	\$0	-	\$21,399	\$0	-
20309 Transfer Articul Ethnic Study	\$9,358	\$7,906	84%			
20321 Common Course Numbering	\$913,043	\$0	-	\$832,213	\$11,809	1%
20400 Student Equity & Achievement	\$2,964,503	\$611,331	21%	\$2,806,304	\$484,925	17%
20401 Student Success & Support Prog	\$0	\$38,460	-			
20405 Zero Textbook Cost Degree	\$228,756	\$4,165	2%	\$164,617	\$6,823	4%
20408 Veteran Resource Center (SSSP)	\$104,420	\$10,659	10%	\$105,693	\$13,784	13%
20409 Dream Resource Liaison	\$160,859	\$9,600	6%	\$154,376	\$9,056	6%
20415 Zero Textbook Cost Degr-Accelr				\$180,000	\$0	-
20416 Zero Textbook Cost Degr-Impact				\$320,000	\$0	-
20421 Basic Needs Centers	\$359,305	\$64,306	18%	\$366,570	\$51,230	14%
20422 Student Food House Spt-BasicNd	\$485,664	\$0	-	\$410,664	\$559	0%
20423 Student Housing (Planning)	\$79,222	\$0	-	\$79,222	\$0	-
20429 Asian Amer HI Pcfc Islnd Stud	\$416,313	\$0	-	\$510,195	\$16,649	3%
20711 Umoja Community Edu Foundation	\$238,165	\$44,552	19%	\$119,156	\$34,012	29%
20815 CA Apprentice Init - CARE	\$223,073	\$63,180	28%			
20817 CAI - LVN to R Nurse Planning	\$79,040	\$0	-	\$66,485	\$0	-
20819 CAI - Planning Electrical				\$119,080	\$0	-
21001 County Excess Costs Serv-CALWORKS	\$145,000	\$36,370	25%	\$167,489	\$34,948	21%
21201 CALWORKS	\$436,695	\$48,218	11%	\$395,311	\$41,302	10%
21301 Financial Aid Administr SFAA	\$373,199	\$92,132	25%	\$379,902	\$97,137	26%
21302 Financial Aid Technology	\$112,096	\$13,816	12%	\$75,670	\$0	-
21303 Fin Aid Admin SFAA - One Time	\$133,166	\$0	-	\$39,182	\$0	-

17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
[-] 2 Evergreen Valley College						
[-] 5 Expenses						
[-] 2 State						
21401 Block Grant - Instr. Support	\$643,343	\$0	-	\$585,302	\$0	-
21507 Block Grant - Phys Plant 22-23	\$0	\$0	-	\$716,810	\$104,197	15%
21508 Block Grant-Physic Plant 23-24	\$23,098	\$0	-	\$5,176	\$0	-
21611 Covid 19 Recovery Block Grant	\$2,853,286	\$0	-	\$2,853,286	\$36,054	1%
22004 Guided Pathways Allocation	\$220,176	\$66,301	30%	\$0	\$0	-
22005 Student Succ Completion Grant	\$2,900,321	\$197,909	7%	\$1,705,673	\$210,092	12%
22010 Immed Action-Retention/Outreac	\$207,413	\$36,573	18%	\$364,974	\$12,423	3%
22301 CARE	\$191,014	\$20,624	11%	\$207,670	\$6,051	3%
22418 Rising Scholars Network 2.0				\$109,114	\$0	-
22500 Lottery	\$1,741,006	\$204	0%	\$2,479,497	\$49,730	2%
22593 Cultural Competent Faculty PD	\$50,435	\$0	-	\$50,435	\$0	-
25597 Rebuilding Nursing Infrastruct				\$850,000	\$0	-
25598 Nursing Retention-Assoc Degree	\$171,473	\$25,449	15%	\$145,752	\$43,871	30%
25601 Nursing Enrollment Growth Grnt	\$0	\$6,987	-	\$0	\$7,740	-
25619 Adult Education Block Grant	\$477,743	\$62,579	13%	\$477,878	\$104,637	22%
25702 California College Promise	\$991,870	\$154,370	16%	\$891,831	\$174,978	20%
26202 Strong Workforce Local - Yr2	\$1,138,976	\$204,403	18%	\$755,751	\$166,451	22%
26203 Strong Workforce Local - Yr1	\$998,536	\$41,997	4%	\$1,004,460	\$64,940	6%
26204 Strong Workforce Regional -Yr1	\$549,109	\$0	-	\$497,903	\$0	-
26205 Strong Workforce Regional -Yr2	\$536,750	\$108,302	20%	\$505,868	\$114,701	23%
26321 Cal Pathway to Law	\$99,000	\$0	-	\$0	\$586	-
26322 FCCC Program Pathway Mapper				\$60,000	\$0	-
26402 Mental Health Support Funds	\$371,332	\$63,122	17%	\$299,193	\$49,271	16%
Subtotal	\$26,044,740	\$2,573,804		\$26,615,712	\$2,496,940	

17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 2 Evergreen Valley College						
☐ 5 Expenses						
☐ 3 Local Revenues						
31603 CalEITC (UWBA)	\$9,803	\$0	-			
31612 Sobrato Family Foundation	\$130,740	\$0	-	\$302,279	\$72,165	24%
32426 Execelencia in Education	\$8,246	(\$7,500)	-	\$17,924	\$0	-
32805 UCSD Space Grant Consortium	\$10,000	\$8,025	80%	\$8,830	\$5,689	64%
32807 SJSURF Regional K-16 Educ Coll				\$250,000	\$3,559	1%
33413 Pure Good Fndn Workforce Dev	\$49,013	\$0	-	\$49,013	\$0	-
33414 Growth Sector	\$23,690	\$3,031	13%	\$31,352	\$29,146	93%
33415 SV Com Fdn Higher Ed Anchor NW	\$30,000	\$0	-	\$30,000	\$0	-
33507 Dorothy D. Rupe Nursing	\$30,000	\$4,998	17%	\$32,500	\$7,562	23%
34403 San Jose Promise Local -EBAY	\$62,106	\$0	-	\$61,548	\$0	-
Sub Total	\$353,598	\$8,554	2%	\$783,447	\$118,121	15%
Total	\$29,936,579	\$2,948,778		\$30,505,585	\$3,135,956	

17 Grants/Categories - Revenue

Fiscal Year	2025			2026		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
[-] 9 District Offices						
[-] 4 Revenues						
[+] 0 User Unspecified	\$0	\$0	-			
[-] 2 State						
486 State Revenue	\$4,202,199	\$203,507	5%	\$4,326,496	\$203,507	5%
Subtotal	\$4,202,199	\$203,507	5%	\$4,326,496	\$203,507	5%
[-] 3 Local Revenues						
488 Local Revenue	\$20,000	\$0	-	\$1,199	\$0	-
Subtotal	\$20,000	\$0	-	\$1,199	\$0	-
Total	\$4,222,199	\$203,507	5%	\$4,327,695	\$203,507	5%

17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
[-] 9 District Offices						
[-] 5 Expenses						
[-] 0 User Unspecified						
00000 User Unspecified	\$0	\$0	-	\$383,390	\$0	-
Subtotal	\$0	\$0	-	\$383,390	\$0	-
[-] 2 State						
20400 Student Equity & Achievement	\$156,119	\$15,160	10%	\$164,119	\$0	-
21302 Financial Aid Technology	\$20,897	\$0	-	\$20,897	\$0	-
21507 Block Grant - Phys Plant 22-23	\$20,991	\$0	-	\$20,991	\$0	-
21611 Covid 19 Recovery Block Grant	\$736,337	\$0	-	\$736,337	\$0	-
22507 Library Services Platform	\$1,822	\$0	-	\$1,822	\$0	-
22591 Classified Prof Devlp	\$62,664	\$0	-	\$59,794	\$0	-
22596 EEO Best Practices	\$150,740	\$0	-	\$146,965	\$0	-
22597 Equal Employment Opportunity	\$323,288	\$12,099	4%	\$433,756	\$13,121	3%
24102 Systemwide Tech Data Security	\$1,729,343	\$125,061	7%	\$1,741,816	\$240,116	14%
26220 College Specific Allocation	\$1,000,000	\$0	-	\$1,000,000	\$0	-
Subtotal	\$4,202,199	\$152,320	4%	\$4,326,496	\$253,237	6%
[-] 3 Local Revenues						
32421 SC Cnty URJGENT Computer CEM	\$20,000	\$18,801	94%	\$1,199	\$0	-
Subtotal	\$20,000	\$18,801	94%	\$1,199	\$0	-
Total	\$4,222,199	\$171,121	4%	\$4,711,085	\$253,237	5%

17 Grants/Categories - Revenue

Fiscal Year	2025		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget
[-] 9 Foundation			
[-] 4 Revenues			
[-] 1 Federal			
481 Federal Revenue	\$175,000	\$0	-
Subtotal	\$175,000	\$0	-

17 Grants/Categories - Expense

Fiscal Year	2025		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget
[-] 9 Foundation			
[-] 5 Expenses			
[-] 1 Federal			
10905 NSF INCLUDES Alliance Yr 5	\$175,000	\$17,402	10%
Subtotal	\$175,000	\$17,402	10%

Fund 18 Health Fees - San Jose City College

1 San Jose City College

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
48 Revenues						
488 Local Revenue	\$218,013	\$104,871	48%	\$203,200	\$96,167	47%
489 Other Financing Sources	\$61,811	\$0	-	\$140,079	\$0	-
Subtotal	\$279,824	\$104,871	37%	\$343,279	\$96,167	28%
5 Expenses						
51 Academic Salaries	\$126,147	\$0	-	\$126,938	\$34,620	27%
52 Classified Salaries	\$63,474	\$29,506	46%	\$68,705	\$27,598	40%
53 Employee Benefits	\$127,949	\$13,526	11%	\$136,356	\$21,895	16%
54 Supplies and Materials	\$6,600	(\$270)	-	\$6,859	\$6	0%
55 Other Operating Exp & Serv	\$4,550	\$256	6%	\$4,421	\$74	2%
Subtotal	\$328,720	\$43,018	13%	\$343,279	\$84,193	25%
Total	(\$48,896)	\$61,853	-	\$0	\$11,974	-

Fund 18 Health Fees - Evergreen Valley College

2 Evergreen Valley College

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
▲						
4 Revenues						
48 Revenues						
486 State Revenue	\$5,000	\$0	-	\$0	\$459	-
488 Local Revenue	\$328,636	\$109,628	33%	\$209,082	\$103,268	49%
Subtotal	\$333,636	\$109,628	33%	\$209,082	\$103,727	50%
5 Expenses						
51 Academic Salaries	\$112,517	\$45,672	41%	\$115,742	\$26,425	23%
52 Classified Salaries	\$99,957	\$22,731	23%	\$93,412	\$25,983	28%
53 Employee Benefits	\$102,315	\$25,306	25%	\$102,226	\$26,094	26%
54 Supplies and Materials	\$8,123	\$1,108	14%	\$1,470	\$619	42%
55 Other Operating Exp & Serv	\$390,201	\$0	-	\$0	\$0	-
Subtotal	\$713,113	\$94,817	13%	\$312,849	\$79,121	25%
Total	(\$379,477)	\$14,811	-	(\$103,767)	\$24,606	-



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.

Fund 16 Contract Ed Enterprise Fund

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
48 Revenues	\$145,172	\$97,500	67%	\$127,024	\$52,374	41%
Subtotal	\$145,172	\$97,500	67%	\$127,024	\$52,374	41%
5 Expenses						
51 Academic Salaries	\$129,673	\$31,939	25%	\$219,234	\$79,625	36%
52 Classified Salaries	\$78,783	\$0	-	\$77,452	\$0	-
53 Employee Benefits	\$55,577	\$6,600	12%	\$57,977	\$12,650	22%
54 Supplies and Materials	\$40,851	\$4,515	11%	\$199,924	\$2,391	1%
55 Other Operating Exp & Serv	\$631,094	\$16,091	3%	\$482,301	\$12,986	3%
56 Capital Outlay				\$0	\$0	-
57 Other Outgo	\$78,909	\$6,750	9%	\$9,351	\$371	4%
Subtotal	\$1,014,887	\$65,895	6%	\$1,046,239	\$108,023	10%
Total	(\$869,715)	\$31,605	-	(\$919,215)	(\$55,649)	6%

Fund 70 Cafeteria

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
9 District Offices						
48 Revenues	\$98,887	\$24,887	25%	\$92,599	\$18,693	20%
Subtotal	\$98,887	\$24,887	25%	\$92,599	\$18,693	20%
5 Expenses						
1 San Jose City College						
52 Classified Salaries	\$21,378	\$5,301	25%	\$21,988	\$5,235	24%
53 Employee Benefits	\$18,110	\$4,314	24%	\$19,160	\$4,536	24%
2 Evergreen Valley College						
52 Classified Salaries	\$26,496	\$9,200	35%	\$22,711	\$5,595	25%
53 Employee Benefits	\$17,903	\$6,072	34%	\$13,740	\$3,327	24%
9 District Offices						
54 Supplies and Materials	\$2,500	\$0	-	\$2,500	\$0	-
55 Other Operating Exp & Serv	\$12,500	\$0	-	\$12,500	\$0	-
Subtotal	\$98,887	\$24,887	25%	\$92,599	\$18,693	20%
Total	\$0	\$0	-	\$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.

Fund 36 Capital Outlay

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
00000 User Unspecified	\$70,000	\$12,849	18%	\$195,000	\$9,130	5%
35401 Redevelopment Agency Pass-Thru	\$4,318,650	\$0	-	\$4,691,500	\$0	-
Subtotal	\$4,388,650	\$12,849	0%	\$4,886,500	\$9,130	0%
5 Expenses						
00000 User Unspecified	\$2,445,191	\$0	-	\$2,534,083	\$0	-
34702 Parking Infrastructure	\$83,826	\$0	-	\$92,860	\$0	-
39994 Non-Bond Admin Overhead	\$400,786	\$94,110	23%	\$544,422	\$98,282	18%
62501 SJCC Campus Modernization	\$200,000	\$0	-	\$200,000	\$0	-
62514 EVC Campus Modern-General	\$317,000	\$0	-	\$322,135	\$0	-
62535 DW Scheduled Maintenance	\$678,000	\$27,445	4%	\$778,000	\$31,309	4%
62565 EVC Surplus Land Development	\$300,000	\$0	-	\$300,000	\$0	-
62581 Higher Edu Stu. Housing 2022	\$100,000	\$0	-	\$100,000	\$0	-
62599 Downtown SJ Beautification	\$15,000	\$0	-	\$15,000	\$0	-
Subtotal	\$4,539,803	\$121,555	3%	\$4,886,500	\$129,591	3%
Total	(\$151,153)	(\$108,706)		\$0	(\$120,461)	-

Measure G-2010

Fiscal Year	2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College			
31313 Small Cap Repairs - Fac Upgrds	\$5,468,543		-
31705 IT and Tech Equipment - SJCC	\$5,468,543		-
Subtotal	\$10,937,086		-
2 Evergreen Valley College			
32299 Campus Contingency - EVC	\$4,730,000		-
32318 Small Cap Repairs - Fac Upgrds	\$3,937,082		-
32705 IT & Tech Equipment - EVC	\$2,270,000		-
Subtotal	\$10,937,082		-
9 District Offices			
39999 Election/Legal/EIR/DO Labor			-
Subtotal			-
Total	\$21,874,168		-

Measure X 2016 Total

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
52 Classified Salaries	\$226,880	\$29,269	13%	\$190,554		-
53 Employee Benefits	\$174,699	\$15,451	9%	\$152,187		-
55 Other Operating Exp & Serv		\$14,050	-		\$247,636	-
56 Capital Outlay		\$4,970,652	-		\$2,268,143	-
57 Other Outgo	\$150,199,345		-	\$98,312,560		-
Subtotal	\$150,600,924	\$5,029,422	3%	\$98,655,301	\$2,515,779	3%
2 Evergreen Valley College						
52 Classified Salaries		\$881	-			
53 Employee Benefits		\$80	-			
55 Other Operating Exp & Serv		\$117,937	-			-
56 Capital Outlay		\$2,259,330	-		\$292,658	-
57 Other Outgo	\$27,216,745		-	\$20,240,882		-
Subtotal	\$27,216,745	\$2,378,228	9%	\$20,240,882	\$292,658	1%
9 District Offices						
52 Classified Salaries	\$1,218,273	\$205,307	17%	\$1,289,869	\$246,352	19%
53 Employee Benefits	\$775,532	\$106,988	14%	\$826,491	\$129,443	16%
54 Supplies and Materials			-		\$32,000	-
55 Other Operating Exp & Serv		\$282,587	-		\$232,205	-
56 Capital Outlay		\$853,983	-		\$461,756	-
57 Other Outgo	\$113,792,841		-	\$111,626,828		-
Subtotal	\$115,786,646	\$1,448,865	1%	\$113,743,188	\$1,101,756	1%
Total	\$293,604,316	\$8,856,515	3%	\$232,639,370	\$3,910,193	2%



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.

Fund 61 Self-Insurance

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 District Offices						
48 Revenues	\$2,700,000	\$1,276,751	47%	\$2,900,000	\$1,456,025	50%
55 Other Operating Exp & Serv	\$2,700,000	\$1,301,385	48%	\$2,900,000	\$1,483,585	51%
Total	\$0	(\$24,634)	-	\$0	(\$27,560)	-



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.

Fund 71 - Associated Students Trust Fund

Fiscal Year	2025			2026		
Object Group	Revised_Budget	YTD Actual	Actuals/Budget	Revised_Budget	YTD Actual	Actuals/Budget
4 Revenues						
1 San Jose City College						
48 Revenues	\$120,000	\$0	-	\$120,000	\$21,019	18%
Subtotal	\$120,000	\$0	-	\$120,000	\$21,019	18%
2 Evergreen Valley College						
48 Revenues	\$64,100	\$330	1%	\$109,000	\$2,386	2%
Subtotal	\$64,100	\$330	1%	\$109,000	\$2,386	2%
5 Expenses						
1 San Jose City College						
55 Other Operating Exp & Serv	\$120,000	\$3,187	3%	\$120,000	\$1,256	1%
Subtotal	\$120,000	\$3,187	3%	\$120,000	\$1,256	1%
2 Evergreen Valley College						
55 Other Operating Exp & Serv	\$76,100	\$2,351	3%	\$109,000	\$2,421	2%
57 Other Outgo	\$0	\$300	-			
Subtotal	\$76,100	\$2,651	3%	\$109,000	\$2,421	2%
Total	(\$12,000)	(\$5,508)	46%	\$0	\$19,728	-

Fund 72 Student Representative Fund

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
48 Revenues						
1 San Jose City College	\$38,000	\$0	-	\$38,600	\$0	-
2 Evergreen Valley College	\$41,000	\$0	-	\$44,500	\$0	-
Subtotal	\$79,000	\$0	-	\$83,100	\$0	-
5 Expenses						
55 Other Operating Exp & Serv						
1 San Jose City College	\$38,000	\$0	-	\$38,600	\$0	-
2 Evergreen Valley College	\$41,000	\$0	-	\$44,500	\$0	-
Subtotal	\$79,000	\$0	-	\$83,100	\$0	-
Total	\$0	\$0	-	\$0	\$0	-

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

Fiscal Year	2025			2026		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
00000 User Unspecified						
5 Expenses				\$290,807	\$0	-
10501 Pell						
4 Revenues	\$21,082,573	\$4,261,907	20%	\$22,595,000	\$3,674,472	16%
5 Expenses	\$21,082,573	\$4,954,080	23%	\$22,595,000	\$4,195,220	19%
10502 SEOG						
4 Revenues	\$898,728	\$0	-	\$1,017,564	\$363,550	36%
5 Expenses	\$898,728	\$330,725	37%	\$1,017,564	\$379,800	37%
10503 Direct Loan						
4 Revenues	\$1,336,379	\$65,374	5%	\$882,771	\$129,405	15%
5 Expenses	\$1,336,379	\$235,788	18%	\$882,771	\$194,697	22%
10508 ARPA HEERF III						
5 Expenses	\$0	(\$200)	-			
10599 Undefined Financial Aid Exp.						
5 Expenses	\$0	\$0	-			
22001 Cal Grant						
4 Revenues	\$2,083,112	\$1,326,052	64%	\$2,292,559	\$87,535	4%
5 Expenses	\$2,083,112	\$529,828	25%	\$2,292,559	\$136,139	6%
22011 SFRF Emergency Financial Aid						
4 Revenues	\$3,648	\$0	-			
5 Expenses	\$3,648	\$1,750	48%			
22012 Emergency F.A. Supplement						
4 Revenues	\$107,717	\$0	-	\$80,000	\$0	-
5 Expenses	\$107,717	\$23,956	22%	\$80,000	\$0	-
22013 Chafee Grant						
4 Revenues	\$256,750	\$60,000	23%	\$205,000	\$80,250	39%
5 Expenses	\$256,750	\$57,500	22%	\$205,000	\$83,250	41%
Total		(\$420,094)	-	(\$290,807)	(\$653,894)	

Fund 48 Financial Aid - San Jose City College

Fiscal Year	2025		2026			
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell						
4 Revenues	\$8,538,573	\$2,065,768	24%	\$10,051,000	\$1,390,273	14%
5 Expenses	\$8,538,573	\$2,403,553	28%	\$10,051,000	\$1,618,647	16%
10502 SEOG						
4 Revenues	\$387,479	\$0	-	\$430,000	\$158,550	37%
5 Expenses	\$387,479	\$136,350	35%	\$430,000	\$175,050	41%
10503 Direct Loan						
4 Revenues	\$502,379	\$28,755	6%	\$500,000	\$80,165	16%
5 Expenses	\$502,379	\$144,014	29%	\$500,000	\$131,847	26%
10599 Undefined Financial Aid Exp.						
5 Expenses	\$0	\$0	-			
22001 Cal Grant						
4 Revenues	\$1,140,635	\$590,064	52%	\$1,140,635	\$2,530	0%
5 Expenses	\$1,140,635	\$412,908	36%	\$1,140,635	\$2,472	0%
22011 SFRF Emergency Financial Aid						
4 Revenues	\$3,648	\$0	-			
5 Expenses	\$3,648	\$0	-			
22012 Emergency F.A. Supplement						
4 Revenues	\$107,717	\$0	-	\$80,000	\$0	-
5 Expenses	\$107,717	\$15,165	14%	\$80,000	\$0	-
22013 Chafee Grant						
4 Revenues	\$185,000	\$55,000	30%	\$185,000	\$62,250	34%
5 Expenses	\$185,000	\$52,500	28%	\$185,000	\$60,750	33%
Total	\$0	(\$424,903)	-	\$0	(\$294,998)	-

Fund 48 Financial Aid - Evergreen Valley College

Fiscal Year	2025			2026		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell						
4 Revenues	\$12,544,000	\$2,196,139	18%	\$12,544,000	\$2,284,199	18%
5 Expenses	\$12,544,000	\$2,550,527	20%	\$12,544,000	\$2,576,573	21%
10502 SEOG						
4 Revenues	\$511,249	\$0	-	\$587,564	\$205,000	35%
5 Expenses	\$511,249	\$194,375	38%	\$587,564	\$204,750	35%
10503 Direct Loan						
4 Revenues	\$834,000	\$36,619	4%	\$382,771	\$49,240	13%
5 Expenses	\$834,000	\$91,774	11%	\$382,771	\$62,850	16%
10508 ARPA HEERF III						
5 Expenses	\$0	(\$200)	-			
22001 Cal Grant						
4 Revenues	\$942,477	\$735,988	78%	\$1,151,924	\$85,005	7%
5 Expenses	\$942,477	\$116,920	12%	\$1,151,924	\$133,667	12%
22011 SFRF Emergency Financial Aid						
5 Expenses	\$0	\$1,750	-			
22012 Emergency F.A. Supplement						
5 Expenses	\$0	\$8,791	-			
22013 Chafee Grant						
4 Revenues	\$71,750	\$5,000	7%	\$20,000	\$18,000	90%
5 Expenses	\$71,750	\$5,000	7%	\$20,000	\$22,500	113%
Total	\$0	\$4,809	-	\$0	(\$358,896)	-

Fund 96 Scholarships

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
32409 Internal Scholarships Foundati						
4 Revenues	\$100,000	\$71,372	71%	\$100,000	\$65,944	66%
5 Expenses	\$100,000	\$71,372	71%	\$100,000	\$65,944	66%
32410 Internal Scholarships ASB						
4 Revenues	\$20,000	\$6,250	31%	\$20,000	\$17,750	89%
5 Expenses	\$20,000	\$6,250	31%	\$20,000	\$17,750	89%
32411 External Scholarships						
4 Revenues	\$268,082	\$91,020	34%	\$268,082	\$104,787	39%
5 Expenses	\$268,082	\$85,956	32%	\$268,082	\$84,137	31%
2 Evergreen Valley College						
32409 Internal Scholarships Foundati						
4 Revenues	\$50,000	\$43,375	87%	\$80,025	\$54,050	68%
5 Expenses	\$50,000	\$43,375	87%	\$80,025	\$54,050	68%
32410 Internal Scholarships ASB						
4 Revenues	\$24,000	\$10,500	44%	\$12,100	\$9,100	75%
5 Expenses	\$24,000	\$10,500	44%	\$12,100	\$10,600	88%
32411 External Scholarships						
4 Revenues	\$120,000	\$94,640	79%	\$218,253	\$53,988	25%
5 Expenses	\$120,000	\$108,758	91%	\$218,253	\$50,932	23%
Total	\$0	(\$9,054)	-	\$0	\$22,206	-

Fund 75 Trust Fund OPEB

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 Assets						
19150 Investments	\$0	(\$1,642,522)	-	\$0	(\$974,522)	-
Subtotal	\$0	(\$1,642,522)	-	\$0	(\$974,522)	-
4 Revenues						
48861 Dividend Income	\$1,668,254	\$255,566	15%	\$1,745,135	\$272,667	16%
48863 Realized Gain/(Losses)	\$155,481	\$77,934	50%	\$154,595	\$23,498	15%
48864 Unrealized Apprec(Deprec)	\$2,996,256	\$2,003,876	67%	\$2,404,808	\$1,394,636	58%
Subtotal	\$4,819,991	\$2,337,376	48%	\$4,304,537	\$1,690,801	39%
5 Expenses						
55831 Bank Charges	\$206,344	\$51,136	25%	\$214,584	\$51,924	24%
57319 Interfund Trans Out (75 to 81)	\$2,676,150	\$643,721	24%	\$2,587,839	\$664,357	26%
Subtotal	\$2,882,494	\$694,857	24%	\$2,802,424	\$716,281	26%
Total	\$1,937,497	(\$3)	-	\$1,502,114	(\$2)	-

Fund 81 L/T Debt Retiree Benefit Fund

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD_Actual	Actuals/Budget	Revised Budget	YTD_Actual	Actuals/Budget
4 Revenues						
48853 Retail Center Lease Revenue	\$686,600	\$129,696	19%	\$686,600	\$129,695	19%
48993 Interfund Trans In (81 fr 75)	\$2,676,150	\$643,721	24%	\$2,587,839	\$664,357	26%
Subtotal	\$3,362,750	\$773,417	23%	\$3,274,439	\$794,052	24%
5 Expenses						
53710 Retiree Benefit - Inst	\$2,676,150	\$643,721	24%	\$2,587,839	\$664,356	26%
57326 Interfund Trans Out (81 to 85)	\$686,600	\$129,696	19%	\$686,600	\$129,696	19%
Subtotal	\$3,362,750	\$773,417	23%	\$3,274,439	\$794,052	24%
Total	\$0	\$0	-	\$0	\$0	-

Fund 85 L/T Debt OPEB

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
48970 Interfund Trans In (85 fr 81)	\$686,600	\$129,696	19%	\$686,600	\$129,696	19%
48994 Interfund Trans In (85 fr 10)	\$2,145,607	\$428,356	20%	\$2,239,593	\$988,203	44%
Subtotal	\$2,832,207	\$558,052	20%	\$2,926,193	\$1,117,899	38%
5 Expenses						
57120 Bond Interest Charges	\$2,832,207	\$1,214,077	43%	\$2,926,193	\$1,117,899	38%
Subtotal	\$2,832,207	\$1,214,077	43%	\$2,926,193	\$1,117,899	38%
Total	\$0	(\$656,025)	-	\$0	\$0	-



SAN JOSÉ · EVERGREEN
Community College District

SUPPLEMENTAL INFORMATION

Districtwide Legal

Fiscal Year	2025			2026		
Fund	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10 General Fund	\$672,450	\$109,628	16%	\$620,000	\$64,166	10%
36 Capital Projects Fund	\$250,000		-	\$250,000		-
40 GO Bond Fund Meas X Series C			-			
46 GO Bond Fund Meas X Series A-1		\$1,800	-			-
Total	\$922,450	\$111,428	12%	\$870,000	\$64,166	7%

Property Tax YTD Budget and Actuals

Fiscal Year	2025			2026		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
00000 User Unspecified						
48672 Secured Homeowners Exempt	\$378,000	\$0	-	\$369,000	\$0	-
48811 Secured Property Tax Revenues	\$119,347,000	\$0	-	\$123,865,000	\$0	-
48812 Supplemental Secured Prop. Tax	\$2,336,000	\$287,423	12%	\$3,724,000	\$277,606	7%
48813 Unsecured Roll Property Taxes	\$7,677,000	\$97,239	1%	\$7,797,000	\$0	-
48819 RDA Residual Pmts	\$11,931,000	\$0	-	\$12,823,000	\$0	-
Subtotal	\$141,669,000	\$384,662	0%	\$148,578,000	\$277,606	0%
35401 Redevelopment Agency Pass-Thru						
48818 RDA Passthru(AB1290)(47.5%)	\$3,907,350	\$0	-	\$4,101,150	\$0	-
Subtotal	\$3,907,350	\$0	-	\$4,101,150	\$0	-
35801 Unitary-Property Taxes						
48811 Secured Property Tax Revenues	\$1,301,548	\$0	-	\$1,434,000	\$0	-
Subtotal	\$1,301,548	\$0	-	\$1,434,000	\$0	-
35802 Unitary RailRoad-Property Taxe						
48811 Secured Property Tax Revenues	\$23,452	\$0	-			
Subtotal	\$23,452	\$0	-			
Total	\$146,901,350	\$384,662		\$154,113,150	\$277,606	