



SAN JOSÉ · EVERGREEN  
Community College District

# 2025-2026 QUARTER TWO BUDGET REPORT

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

VER\_1.27.2026







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FEBRUARY 10, 2026**

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**Edwin Chandrasekar**  
*Vice Chancellor, Administrative Services*

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



## **Preface**

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

More importantly, the budget is also a moral document.

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

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

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**FY 2025-26 QUARTER TWO  
SUMMARY OF CHANGES**



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## **Fiscal Year 2025-26 Second Quarter Report**

### **SUMMARY OF MAJOR CHANGES**

The District has completed its financial analysis for the second quarter of operations (October 1, 2025 through December 31, 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 resident and non-resident 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 P1 census data, enrollment for resident students is lower by 9.3% at 9,046 FTES compared to budget, and lower for non-resident students by 8.5% at 469 FTES compared to budget. For fiscal year 2025-26 (FY2026), the District's efficiency factor is budgeted at 27.2 FTES/FTEF, reflecting the continuing strategy of balancing student access as well as managing budget. 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 second quarter FY2025-26 reflect a \$1.6 million decrease compared to the previous year's second quarter actuals, from \$68.5 million to \$66.9 million.
- Enrollment revenues decreased for the second quarter FY2025-26 at \$7.3 million, compared to \$9.9 million in the prior second quarter FY2024-25. Of this \$2.6 million decrease, approximately \$800k is related to lower non-resident revenues.
- Local property taxes amounted to \$54.5 million in the second quarter FY2025-26, approximately \$0.8 million higher from the prior year second quarter FY2024-25. The County Tax Assessor's most recent taxdata point projection from November 12 was an estimated increase of 3.79%. Santa Clara

County's property tax roll grew at the lowest rate since 2012. The stagnation has been largely attributed to ongoing challenges in the commercial real estate market and a slowdown in the residential housing market with lending rates remaining elevated. The Tax Assessor's office noted that increasing vacancies, declining rental rates, the absence of big leasing deals, and the continuation of hybrid and remote working, have kept the office vacancy rate in Silicon Valley at roughly 20 percent for the past two years. In addition, an increasing number of office buildings are selling for less than assessed value and foreclosures from delinquent loans are becoming more frequent.

## **Expenditures**

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

- The certificated salaries category has experienced a 2.0% increase when compared to the prior second quarter. The increase is attributed to the 3% salary increase offset by certificated vacancies.
- The classified salaries category experienced a 0.9% decrease when compared to the prior second quarter. The increase is attributed to the 3% salary increase, offset by vacant classified positions.
- The benefits category experienced an increase of 1.3% when compared to the prior second quarter. This rise is primarily attributed to a 6% increase in health benefits costs offset by vacancies.
- The projections for certificated, classified and benefits categories may change as the year progresses and positions are filled with new hires and decisions are made on staffing priorities. We will continue to monitor these balances and update the projections accordingly.
- Other outgoing is lower by \$1.2 million in the second quarter FY2025-26 compared to the prior year second quarter FY2024-25. This is primarily due to timing differences for recording transfers in retiree health premiums. The entries will be recorded in Q3 for 2025-26.

## **Fund Balance**

The District has a fund balance is \$42.0 million for the second quarter compared to 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.

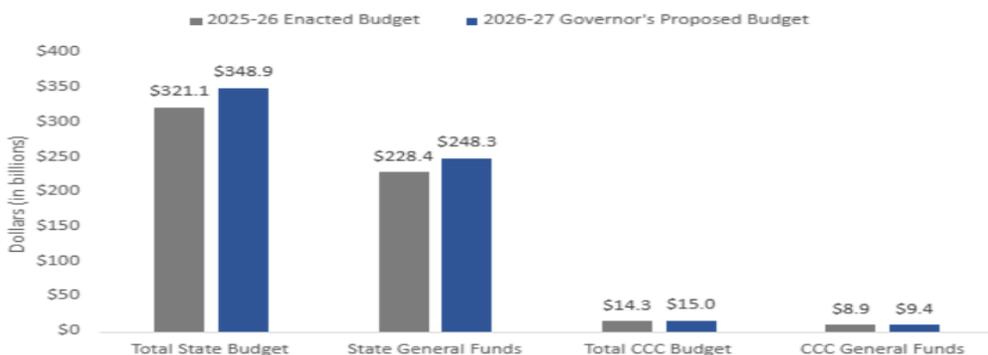
### Governor’s Proposed 2026-27 Budget

Governor Newsom presented the State budget proposal for FY2026-27 totaling \$348.9 billion. The release of the Governor’s budget proposal is the first step in the budget process for the 2026-27 fiscal year. The Department of Finance will then 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. Our District is scheduled to present the Tentative Budget to the Board on June 9 for approval.

Overall, the budget is \$42 billion higher over the three-year budget picture and \$10.7 billion higher than 2025-26. However, looking forward, the budget projects a \$22 billion deficit in 2027-28. The Governor has stated that the Budget reflects a benefit, a cost, and a challenge:

- The benefit is a surge in state revenues in 2025 that reflects a boost in the overall revenue outlook.
- The cost is the federal tax legislation imposed on California as well as unknown future costs to the state’s economy from higher tariffs and restrictive immigration policy.
- The challenge is balancing the budget not only for the coming fiscal year but for the following year as well. The recent increase in state revenues is driven largely by capital gains taxes, which depend heavily on stock market performance. These revenues should not be assumed to continue, since stock prices—particularly in the technology sector—are highly volatile.

The budget proposed for the CCC System is \$15 billion or a 4.8% increase from last year (see graph below).



- COLA is proposed at 2.41% for the Student Centered Funding Formula (SCFF) and select categorical programs) Adult Education, EOPS, CARE, DSPS, Apprenticeship, CalWORKS, and Child Care Tax Bailout). COLA would not apply to Strong Workforce or the Student Equity and Achievement

programs.

- Enrollment growth funding is proposed at 0.5% for 2026-2027. An additional 1% in enrollment growth funding is proposed for 2025-2026.
- \$5 million to the California Community Colleges Chancellor's Office to continue the implementation of the systemwide common data platform. No funds will be provided to the District.

One-Time Resources:

- \$100 million for a Student Support Block Grant to provide flexible funding to districts. This is another installment towards the \$60 million grant districts received in 2025-26. Assuming the same allocation methodology, it is estimated our colleges will receive \$1.4 million for this program and will have until June 30, 2029, to expend the funds.
- \$36 million for the continued development of a common cloud data platform across the community college system. These funds are primarily utilized by the Chancellor's Office and have not been allocated to individual districts.
- \$736.9 million to fund 10 new and 29 continuing capital outlay projects utilizing Proposition 2 funding that was approved by the voters in 2024 were included within this allocation. None of the District's projects were funded.

**Areas of Uncertainty**

The budget proposal relies primarily on fiscal estimates as of November. State revenues are largely dependent on stock market performance, which is difficult to predict. There has been discussion that recent stock market growth is disproportionately driven by a handful of companies benefitting from an AI bubble that may not be sustainable. If the markets fall, that could have a significant impact on FY2027-28 revenue estimates.

There are also unknowns into the economic picture as to how federal funding is applied nationally and to the state of California specifically. Governor Newsom endeavors to plan budgets two years out and notes that the FY2027-28 budget currently projects a deficit of \$22 billion.



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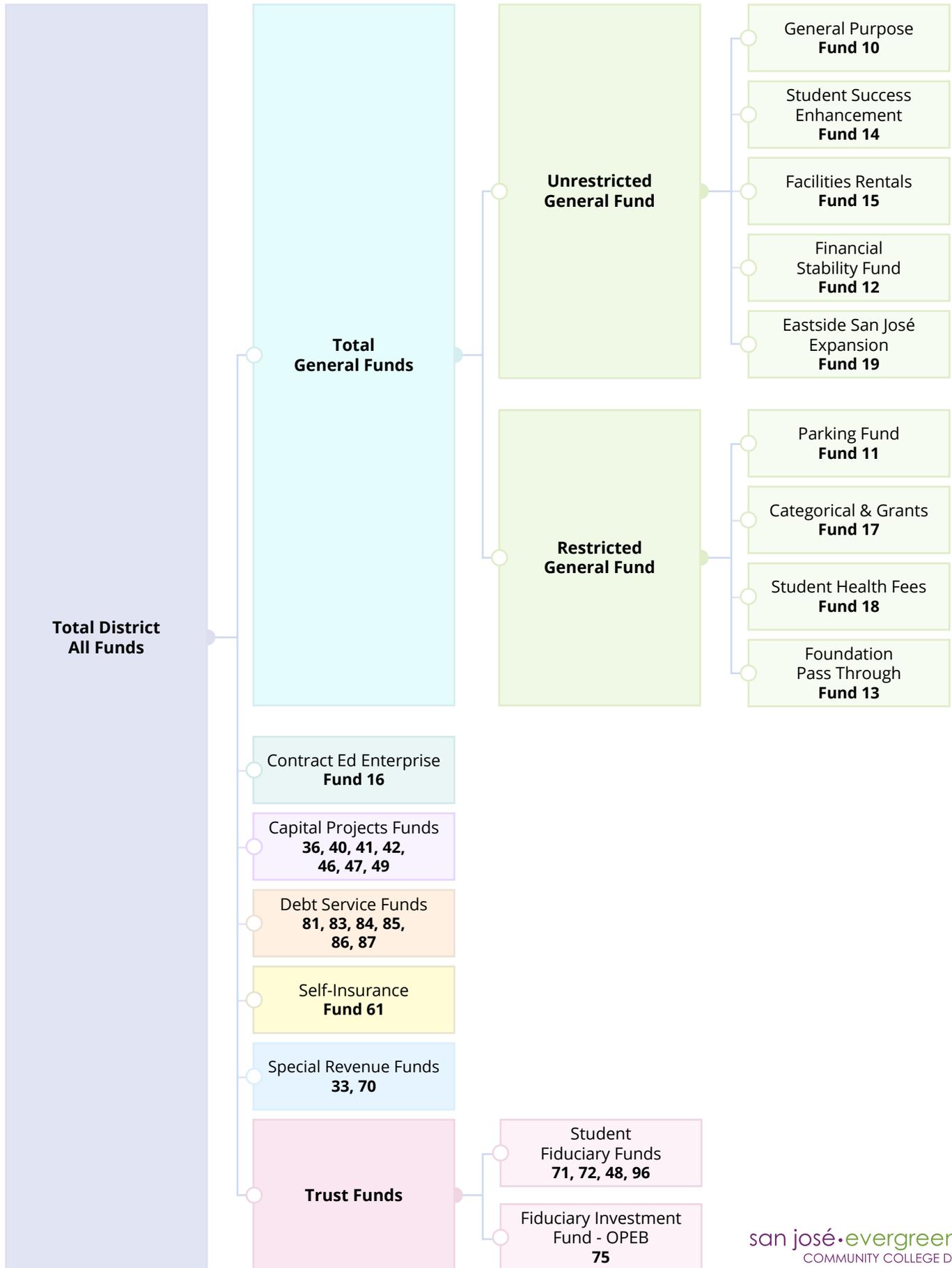
## **INTRODUCTION**

### **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
<b>4 Revenues</b>						
<b>48 Revenues</b>						
481 Federal Revenue	\$12,926	\$14,841	115%	\$20,830	\$19,204	92%
486 State Revenue	\$11,416,945	\$3,199,508	28%	\$12,206,014	\$2,346,749	19%
488 Local Revenue	\$159,347,386	\$65,294,209	41%	\$164,616,196	\$64,499,354	39%
489 Other Financing Sources	\$1,025,627	\$4,180	0%	\$1,360,927	\$15,487	1%
<b>Subtotal</b>	<b>\$171,802,884</b>	<b>\$68,512,738</b>	<b>40%</b>	<b>\$178,203,967</b>	<b>\$66,880,794</b>	<b>38%</b>
<b>5 Expenses</b>						
<b>51 Academic Salaries</b>	<b>\$60,159,661</b>	<b>\$30,998,062</b>	<b>52%</b>	<b>\$61,599,576</b>	<b>\$31,605,505</b>	<b>51%</b>
<b>52 Classified Salaries</b>	<b>\$34,668,385</b>	<b>\$16,309,451</b>	<b>47%</b>	<b>\$35,012,800</b>	<b>\$16,169,039</b>	<b>46%</b>
<b>53 Employee Benefits</b>	<b>\$47,430,121</b>	<b>\$19,986,268</b>	<b>42%</b>	<b>\$49,953,121</b>	<b>\$20,244,725</b>	<b>41%</b>
<b>54 Supplies and Materials</b>	<b>\$1,156,482</b>	<b>\$363,794</b>	<b>31%</b>	<b>\$1,376,037</b>	<b>\$453,903</b>	<b>33%</b>
<b>55 Other Operating Exp &amp; Serv</b>	<b>\$19,281,009</b>	<b>\$8,101,217</b>	<b>42%</b>	<b>\$21,065,852</b>	<b>\$8,329,004</b>	<b>40%</b>
<b>56 Capital Outlay</b>	<b>\$268,856</b>	<b>\$63,622</b>	<b>24%</b>	<b>\$154,429</b>	<b>\$23,766</b>	<b>15%</b>
<b>57 Other Outgo</b>	<b>\$8,728,307</b>	<b>\$5,941,331</b>	<b>68%</b>	<b>\$9,791,269</b>	<b>\$4,715,198</b>	<b>48%</b>
<b>Subtotal</b>	<b>\$171,692,822</b>	<b>\$81,763,745</b>	<b>48%</b>	<b>\$178,953,084</b>	<b>\$81,541,140</b>	<b>46%</b>
<b>Total</b>	<b>\$ 110,062</b>	<b>(\$13,251,007)</b>	<b>-</b>	<b>(\$749,117)</b>	<b>(\$14,660,346)</b>	

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
<b>4 Revenues</b>						
<b>48 Revenues</b>						
481 Federal Revenue	\$6,000	\$2,242	37%	\$6,000	\$4,374	73%
486 State Revenue	\$58,403	\$30,369	52%	\$84,605	\$35,781	42%
488 Local Revenue	\$5,269,419	\$4,784,228	91%	\$5,229,612	\$4,074,796	78%
489 Other Financing Sources	\$203,077	\$0	-	\$339,308	\$0	-
<b>Subtotal</b>	<b>\$5,536,899</b>	<b>\$4,816,839</b>	<b>87%</b>	<b>\$5,659,526</b>	<b>\$4,114,951</b>	<b>73%</b>
<b>5 Expenses</b>						
<b>51 Academic Salaries</b>	<b>\$30,963,640</b>	<b>\$15,124,564</b>	<b>49%</b>	<b>\$31,214,105</b>	<b>\$15,116,724</b>	<b>48%</b>
<b>52 Classified Salaries</b>	<b>\$9,780,242</b>	<b>\$4,893,849</b>	<b>50%</b>	<b>\$9,665,611</b>	<b>\$4,789,011</b>	<b>50%</b>
<b>53 Employee Benefits</b>	<b>\$15,825,039</b>	<b>\$8,008,509</b>	<b>51%</b>	<b>\$17,100,578</b>	<b>\$7,988,369</b>	<b>47%</b>
<b>54 Supplies and Materials</b>	<b>\$315,694</b>	<b>\$88,003</b>	<b>28%</b>	<b>\$530,179</b>	<b>\$151,826</b>	<b>29%</b>
<b>55 Other Operating Exp &amp; Serv</b>	<b>\$2,263,703</b>	<b>\$545,857</b>	<b>24%</b>	<b>\$2,057,244</b>	<b>\$606,771</b>	<b>29%</b>
<b>56 Capital Outlay</b>	<b>\$84,328</b>	<b>\$18,545</b>	<b>22%</b>	<b>\$76,360</b>	<b>\$10,552</b>	<b>14%</b>
<b>57 Other Outgo</b>	<b>\$61,811</b>	<b>\$4,900</b>	<b>8%</b>	<b>\$140,079</b>	<b>\$32,000</b>	<b>23%</b>
<b>Subtotal</b>	<b>\$59,294,457</b>	<b>\$28,684,227</b>	<b>48%</b>	<b>\$60,784,156</b>	<b>\$28,695,253</b>	<b>47%</b>
<b>Total</b>	<b>(\$53,757,558)</b>	<b>(\$23,867,388)</b>	<b>44%</b>	<b>(\$55,124,631)</b>	<b>(\$24,580,302)</b>	<b>45%</b>

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
<b>4 Revenues</b>						
<b>48 Revenues</b>						
488 Local Revenue	\$309,842	\$135,021	44%	\$309,842	\$71,796	23%
<b>Subtotal</b>	<b>\$309,842</b>	<b>\$135,021</b>	<b>44%</b>	<b>\$309,842</b>	<b>\$71,796</b>	<b>23%</b>
<b>5 Expenses</b>						
<b>51 Academic Salaries</b>	<b>\$77,269</b>	<b>\$17,232</b>	<b>22%</b>	<b>\$68,242</b>	<b>\$30,710</b>	<b>45%</b>
<b>52 Classified Salaries</b>	<b>\$542,703</b>	<b>\$276,192</b>	<b>51%</b>	<b>\$574,689</b>	<b>\$222,990</b>	<b>39%</b>
<b>53 Employee Benefits</b>	<b>\$387,909</b>	<b>\$195,107</b>	<b>50%</b>	<b>\$430,160</b>	<b>\$179,162</b>	<b>42%</b>
<b>54 Supplies and Materials</b>	<b>\$30,574</b>	<b>\$14,009</b>	<b>46%</b>	<b>\$22,550</b>	<b>\$1,847</b>	<b>8%</b>
<b>55 Other Operating Exp &amp; Serv</b>	<b>\$115,202</b>	<b>\$42,503</b>	<b>37%</b>	<b>\$123,226</b>	<b>\$46,162</b>	<b>37%</b>
<b>Subtotal</b>	<b>\$1,153,657</b>	<b>\$545,043</b>	<b>47%</b>	<b>\$1,218,867</b>	<b>\$480,871</b>	<b>39%</b>
<b>Total</b>	<b>(\$843,815)</b>	<b>(\$410,022)</b>	<b>49%</b>	<b>(\$909,025)</b>	<b>(\$409,075)</b>	<b>45%</b>

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
<b>4 Revenues</b>						
<b>48 Revenues</b>						
481 Federal Revenue	\$6,926	\$12,599	182%	\$14,830	\$14,830	100%
486 State Revenue	\$70,672	\$36,750	52%	\$81,659	\$42,463	52%
488 Local Revenue	\$5,319,605	\$5,555,641	104%	\$4,874,167	\$4,435,611	91%
489 Other Financing Sources	\$822,550	\$4,180	1%	\$1,021,619	\$15,487	2%
<b>Subtotal</b>	<b>\$6,219,753</b>	<b>\$5,609,170</b>	<b>90%</b>	<b>\$5,992,275</b>	<b>\$4,508,391</b>	<b>75%</b>
<b>5 Expenses</b>						
<b>51 Academic Salaries</b>	<b>\$28,343,127</b>	<b>\$15,610,358</b>	<b>55%</b>	<b>\$29,491,491</b>	<b>\$16,013,310</b>	<b>54%</b>
<b>52 Classified Salaries</b>	<b>\$11,134,305</b>	<b>\$4,939,351</b>	<b>44%</b>	<b>\$11,334,119</b>	<b>\$5,197,413</b>	<b>46%</b>
<b>53 Employee Benefits</b>	<b>\$17,351,634</b>	<b>\$7,889,893</b>	<b>45%</b>	<b>\$18,163,502</b>	<b>\$8,222,353</b>	<b>45%</b>
<b>54 Supplies and Materials</b>	<b>\$283,115</b>	<b>\$85,020</b>	<b>30%</b>	<b>\$258,407</b>	<b>\$62,347</b>	<b>24%</b>
<b>55 Other Operating Exp &amp; Serv</b>	<b>\$1,610,823</b>	<b>\$331,263</b>	<b>21%</b>	<b>\$1,939,091</b>	<b>\$356,211</b>	<b>18%</b>
<b>56 Capital Outlay</b>	<b>\$84,325</b>	<b>\$22,776</b>	<b>27%</b>	<b>\$47,797</b>	<b>\$891</b>	<b>2%</b>
<b>57 Other Outgo</b>	<b>\$87,564</b>	<b>\$1,000</b>	<b>1%</b>	<b>\$89,064</b>	<b>\$1,700</b>	<b>2%</b>
<b>Subtotal</b>	<b>\$58,894,894</b>	<b>\$28,879,661</b>	<b>49%</b>	<b>\$61,323,472</b>	<b>\$29,854,225</b>	<b>49%</b>
<b>Total</b>	<b>(\$52,675,142)</b>	<b>(\$23,270,491)</b>	<b>44%</b>	<b>(\$55,331,197)</b>	<b>(\$25,345,834)</b>	<b>46%</b>

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
<b>4 Revenues</b>						
<b>48 Revenues</b>						
488 Local Revenue	\$0	\$44,156	-	\$0	\$552	-
<b>Subtotal</b>	<b>\$0</b>	<b>\$44,156</b>	<b>-</b>	<b>\$0</b>	<b>\$552</b>	<b>-</b>
<b>5 Expenses</b>						
<b>51 Academic Salaries</b>	<b>\$725,625</b>	<b>\$220,746</b>	<b>30%</b>	<b>\$775,738</b>	<b>\$403,610</b>	<b>52%</b>
<b>52 Classified Salaries</b>	<b>\$12,651,135</b>	<b>\$5,924,461</b>	<b>47%</b>	<b>\$12,825,381</b>	<b>\$5,757,196</b>	<b>45%</b>
<b>53 Employee Benefits</b>	<b>\$8,325,538</b>	<b>\$3,560,335</b>	<b>43%</b>	<b>\$8,618,881</b>	<b>\$3,536,744</b>	<b>41%</b>
<b>54 Supplies and Materials</b>	<b>\$114,403</b>	<b>\$23,317</b>	<b>20%</b>	<b>\$109,301</b>	<b>\$26,038</b>	<b>24%</b>
<b>55 Other Operating Exp &amp; Serv</b>	<b>\$1,126,722</b>	<b>\$354,111</b>	<b>31%</b>	<b>\$1,453,098</b>	<b>\$630,703</b>	<b>43%</b>
<b>56 Capital Outlay</b>	<b>\$36,710</b>	<b>\$0</b>	<b>-</b>	<b>\$21,547</b>	<b>\$12,323</b>	<b>57%</b>
<b>Subtotal</b>	<b>\$22,980,133</b>	<b>\$10,082,970</b>	<b>44%</b>	<b>\$23,803,946</b>	<b>\$10,366,614</b>	<b>44%</b>
<b>Total</b>	<b>(\$22,980,133)</b>	<b>(\$10,038,814)</b>	<b>44%</b>	<b>(\$23,803,946)</b>	<b>(\$10,366,062)</b>	<b>44%</b>

Fund 10 YTD Actuals

99 Districtwide

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
<b>4 Revenues</b>						
<b>48 Revenues</b>						
486 State Revenue	\$11,287,870	\$3,132,389	28%	\$12,039,750	\$2,268,505	19%
488 Local Revenue	\$148,448,520	\$54,775,163	37%	\$154,202,575	\$55,916,599	36%
<b>Subtotal</b>	<b>\$159,736,390</b>	<b>\$57,907,552</b>	<b>36%</b>	<b>\$166,242,325</b>	<b>\$58,185,104</b>	<b>35%</b>
<b>5 Expenses</b>						
<b>51 Academic Salaries</b>	<b>\$50,000</b>	<b>\$25,162</b>	<b>50%</b>	<b>\$50,000</b>	<b>\$41,151</b>	<b>82%</b>
<b>52 Classified Salaries</b>	<b>\$560,000</b>	<b>\$275,598</b>	<b>49%</b>	<b>\$613,000</b>	<b>\$202,429</b>	<b>33%</b>
<b>53 Employee Benefits</b>	<b>\$5,540,000</b>	<b>\$332,424</b>	<b>6%</b>	<b>\$5,640,000</b>	<b>\$318,097</b>	<b>6%</b>
<b>54 Supplies and Materials</b>	<b>\$412,697</b>	<b>\$153,445</b>	<b>37%</b>	<b>\$455,600</b>	<b>\$211,845</b>	<b>46%</b>
<b>55 Other Operating Exp &amp; Serv</b>	<b>\$14,164,559</b>	<b>\$6,827,483</b>	<b>48%</b>	<b>\$15,493,192</b>	<b>\$6,689,157</b>	<b>43%</b>
<b>56 Capital Outlay</b>	<b>\$63,493</b>	<b>\$22,301</b>	<b>35%</b>	<b>\$8,725</b>	<b>\$0</b>	<b>-</b>
<b>57 Other Outgo</b>	<b>\$8,578,932</b>	<b>\$5,935,431</b>	<b>69%</b>	<b>\$9,562,126</b>	<b>\$4,681,498</b>	<b>49%</b>
<b>Subtotal</b>	<b>\$29,369,680</b>	<b>\$13,571,844</b>	<b>46%</b>	<b>\$31,822,643</b>	<b>\$12,144,177</b>	<b>38%</b>
<b>Total</b>	<b>\$130,366,710</b>	<b>\$44,335,708</b>	<b>34%</b>	<b>\$134,419,682</b>	<b>\$46,040,927</b>	<b>34%</b>

## Fund 10 YTD Actual - Salaries

Fiscal Year	2025			2026		
Salaries	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>Classified Salaries</b>						
52110 Reg, Other Than Instruction - Un	\$21,264,468	\$9,998,549	47%	\$21,792,835	\$9,617,844	44%
52111 Regular, Professional Growth		\$19,626	-		\$23,052	-
52210 Instructional Aide -Classified	\$2,974,213	\$1,345,003	45%	\$3,060,334	\$1,328,892	43%
52211 Inst Aide, Professional Growth		\$2,869	-		\$3,494	-
52310 Hrly, Other Than Instruction	\$235,948	\$112,745	48%	\$234,548	\$119,439	51%
52320 Student Assistants (Non-Inst)	\$1,250	\$17,113	1369%	\$68,039	\$8,442	12%
52350 Substitutes	\$2,568	\$58,052	2261%		\$128,648	-
52351 Overtime	\$48,804	\$283,148	580%	\$51,404	\$324,673	632%
52410 Hrly, Instructional Aide	\$397,608	\$178,046	45%	\$450,608	\$149,017	33%
52420 Hrly, Instructional Tutors	\$131,105	\$94,045	72%	\$151,105	\$57,909	38%
52451 Instructional Overtime		(\$100)	-		\$773	-
<b>Subtotal</b>	<b>\$25,055,963</b>	<b>\$12,109,096</b>	<b>48%</b>	<b>\$25,808,873</b>	<b>\$11,762,183</b>	<b>46%</b>
<b>Faculty Salaries</b>						
51111 Regular Classroom - Unit	\$25,470,875	\$11,715,148	46%	\$25,741,192	\$11,453,265	44%
51140 Sabbaticals - Reg Classroom	\$1,138,170	\$478,079	42%	\$1,212,816	\$512,906	42%
51211 Other Contract Salaries - Unit	\$6,210,918	\$2,992,521	48%	\$6,856,505	\$3,639,524	53%
51240 Sabbaticals-Oth Contract Sal	\$330,878	\$180,480	55%	\$85,194	\$15,520	18%
51310 Hourly Instr - Day	\$16,082,961	\$9,623,379	60%	\$16,819,132	\$9,791,190	58%
51320 Hourly Instr - Short-Term	\$49,703	\$161,598	325%	\$49,703	\$156,381	315%
51340 Hourly Instr - Smr Session	\$2,523,213	\$2,753,922	109%	\$2,534,511	\$2,586,133	102%
51350 Hourly Instr - Substitutes	\$980,296		-	\$924,354	\$49,134	5%
51400 Hrly Cert Sal-Non Teach	\$2,332,824	\$585,153	25%	\$2,209,871	\$660,520	30%
<b>Subtotal</b>	<b>\$55,119,838</b>	<b>\$28,490,280</b>	<b>52%</b>	<b>\$56,433,277</b>	<b>\$28,864,573</b>	<b>51%</b>
<b>Management Salaries</b>						
51220 Mgmt Contract Salaries	\$5,039,823	\$2,507,782	50%	\$5,166,299	\$2,740,932	53%
52120 Classified Managers Non Instru	\$5,938,206	\$2,696,461	45%	\$5,685,399	\$2,801,306	49%
52130 Classified Supervisors Non Ins	\$1,921,889	\$763,730	40%	\$1,879,515	\$839,059	45%
52140 Confidential Employees Non Ins	\$1,752,327	\$740,164	42%	\$1,639,014	\$766,491	47%
<b>Subtotal</b>	<b>\$14,652,245</b>	<b>\$6,708,137</b>	<b>46%</b>	<b>\$14,370,226</b>	<b>\$7,147,788</b>	<b>50%</b>
<b>Total</b>	<b>\$94,828,046</b>	<b>\$47,307,513</b>	<b>50%</b>	<b>\$96,612,376</b>	<b>\$47,774,544</b>	<b>49%</b>

Fund 14 Student Success Enhancement Actuals

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

## Fund 15 Facility Rentals

Fiscal Year	2025			2026		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>48 Revenues</b>						
1 San Jose City College	\$225,000	\$124,659	55%	\$200,000	\$76,727	38%
2 Evergreen Valley College	\$200,000	\$81,278	41%	\$200,000	\$65,654	33%
<b>Subtotal</b>	<b>\$425,000</b>	<b>\$205,937</b>	<b>48%</b>	<b>\$400,000</b>	<b>\$142,381</b>	<b>36%</b>
<b>52 Classified Salaries</b>						
1 San Jose City College	\$304,794	\$137,864	45%	\$197,563	\$103,102	52%
2 Evergreen Valley College	\$88,793	\$46,784	53%	\$97,539	\$54,544	56%
<b>Subtotal</b>	<b>\$393,587</b>	<b>\$184,648</b>	<b>47%</b>	<b>\$295,102</b>	<b>\$157,646</b>	<b>53%</b>
<b>53 Employee Benefits</b>						
1 San Jose City College	\$232,642	\$103,054	44%	\$149,195	\$68,992	46%
2 Evergreen Valley College	\$86,429	\$43,013	50%	\$93,302	\$46,425	50%
<b>Subtotal</b>	<b>\$319,071</b>	<b>\$146,067</b>	<b>46%</b>	<b>\$242,497</b>	<b>\$115,417</b>	<b>48%</b>
<b>54 Supplies and Materials</b>						
1 San Jose City College	\$0	\$0	-	\$9,900	\$0	-
2 Evergreen Valley College	\$32,000	\$1,067	3%	\$32,000	\$2,100	7%
<b>Subtotal</b>	<b>\$32,000</b>	<b>\$1,067</b>	<b>3%</b>	<b>\$41,900</b>	<b>\$2,100</b>	<b>5%</b>
<b>55 Other Operating Exp &amp; Serv</b>						
1 San Jose City College	\$1,619,109	\$179	0%	\$1,951,774	\$0	-
2 Evergreen Valley College	\$2,872,064	\$13,948	0%	\$2,611,420	\$17,982	1%
<b>Subtotal</b>	<b>\$4,491,173</b>	<b>\$14,127</b>	<b>0%</b>	<b>\$4,563,194</b>	<b>\$17,982</b>	<b>0%</b>
<b>56 Capital Outlay</b>						
2 Evergreen Valley College	\$220,189	\$0	-	\$442,561	\$20,494	5%
<b>Subtotal</b>	<b>\$220,189</b>	<b>\$0</b>	<b>-</b>	<b>\$442,561</b>	<b>\$20,494</b>	<b>5%</b>
<b>Total</b>	<b>(\$5,031,020)</b>	<b>(\$139,972)</b>	<b>3%</b>	<b>(\$ 5,185,254)</b>	<b>(\$171,258)</b>	<b>3%</b>

# Fund 19 East San Jose

Fiscal Year	2025			2026		
Location	Revised_Budget	YTD_Actual	Actual/Budget	Revised_Budget	YTD_Actual	Actual/Budget
<b>11 San Jose City College</b>						
48 Revenues	\$388,041	\$292,834	75%	\$399,770	\$292,834	73%
51 Academic Salaries				(\$313,000)	\$0	-
52 Classified Salaries	\$0	\$0	-			
53 Employee Benefits	\$0	\$0	-	(\$66,770)	\$0	-
54 Supplies and Materials				\$0	\$0	-
55 Other Operating Exp & Serv	(\$242,074)	(\$1,008)	0%	(\$20,000)	(\$16,207)	81%
<b>Subtotal</b>	<b>\$145,967</b>	<b>\$291,826</b>	<b>200%</b>	<b>\$0</b>	<b>\$276,627</b>	<b>-</b>
<b>15 SJCC Prior Year C/O and One-time Items</b>						
51 Academic Salaries	\$0	(\$121,315)	-			
53 Employee Benefits	\$0	(\$21,388)	-			
55 Other Operating Exp & Serv	(\$210,545)	\$0	-			
<b>Subtotal</b>	<b>(\$210,545)</b>	<b>(\$142,703)</b>	<b>68%</b>			
<b>19 East San Jose</b>						
48 Revenues	\$292,834	\$388,041	133%	\$0	\$388,041	-
52 Classified Salaries	(\$141,639)	\$0	-			
53 Employee Benefits	(\$89,753)	\$0	-			
54 Supplies and Materials	(\$2,000)	(\$765)	38%	(\$3,000)	(\$843)	28%
55 Other Operating Exp & Serv	(\$296,200)	(\$5,100)	2%			
<b>Subtotal</b>	<b>(\$236,758)</b>	<b>\$382,176</b>	<b>-</b>	<b>(\$3,000)</b>	<b>\$387,198</b>	<b>-</b>
<b>21 Evergreen Valley College</b>						
48 Revenues	\$569,125	\$569,125	100%	\$586,198	\$569,125	97%
51 Academic Salaries				\$0	(\$34,196)	-
53 Employee Benefits				\$0	\$4,496	-
55 Other Operating Exp & Serv	(\$569,125)	\$0	-	(\$586,198)	\$0	-
<b>Subtotal</b>	<b>\$0</b>	<b>\$569,125</b>	<b>-</b>	<b>\$0</b>	<b>\$539,425</b>	<b>-</b>

Fund 19 East San Jose

Fiscal Year	2025			2026		
Location	Revised_Budget	YTD_Actual	Actual/Budget	Revised_Budget	YTD_Actual	Actual/Budget
<input type="checkbox"/> <b>25 EVC Prior Year C/O and One-time Items</b>						
57 Other Outgo	(\$569,125)	\$0	-			
<b>Subtotal</b>	<b>(\$569,125)</b>	<b>\$0</b>	<b>-</b>			
<input type="checkbox"/> <b>96 District Services</b>						
52 Classified Salaries	(\$93,089)	\$0	-	(\$246,378)	(\$50,101)	20%
53 Employee Benefits	(\$54,678)	\$0	-	(\$145,891)	(\$25,555)	18%
<b>Subtotal</b>	<b>(\$147,767)</b>	<b>\$0</b>	<b>-</b>	<b>(\$392,269)</b>	<b>(\$75,656)</b>	<b>19%</b>
<input type="checkbox"/> <b>99 Districtwide</b>						
48 Revenues				\$264,032	\$0	-
55 Other Operating Exp & Serv				(\$147,000)	\$0	-
<b>Subtotal</b>				<b>\$117,032</b>	<b>\$0</b>	<b>-</b>
<b>Total</b>	<b>(\$1,018,228)</b>	<b>\$1,100,424</b>	<b>-</b>	<b>(\$278,237)</b>	<b>\$1,127,594</b>	<b>-</b>



SAN JOSÉ · EVERGREEN  
Community College District

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**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
<b>48 Revenues</b>						
9 District Offices	\$1,852,660	\$762,724	41%	\$1,805,985	\$787,273	44%
2 Evergreen Valley College	\$243,000	\$123,663	51%	\$243,000	\$106,119	44%
1 San Jose City College	\$243,000	\$117,165	48%	\$243,000	\$95,072	39%
<b>Subtotal</b>	<b>\$2,338,660</b>	<b>\$1,003,552</b>	<b>43%</b>	<b>\$2,291,985</b>	<b>\$988,464</b>	<b>43%</b>
<b>52 Classified Salaries</b>						
9 District Offices	\$902,983	\$410,909	46%	\$937,729	\$433,756	46%
2 Evergreen Valley College	\$22,081	\$11,767	53%	\$23,344	\$13,094	56%
1 San Jose City College	\$18,421	\$9,156	50%	\$19,796	\$9,900	50%
<b>Subtotal</b>	<b>\$943,485</b>	<b>\$431,832</b>	<b>46%</b>	<b>\$980,869</b>	<b>\$456,750</b>	<b>47%</b>
<b>53 Employee Benefits</b>						
9 District Offices	\$666,663	\$245,243	37%	\$695,597	\$275,406	40%
2 Evergreen Valley College	\$17,591	\$8,750	50%	\$18,822	\$9,416	50%
1 San Jose City College	\$10,221	\$5,043	49%	\$10,997	\$5,421	49%
<b>Subtotal</b>	<b>\$694,475</b>	<b>\$259,036</b>	<b>37%</b>	<b>\$725,416</b>	<b>\$290,243</b>	<b>40%</b>
<b>54 Supplies and Materials</b>						
9 District Offices	\$8,465	\$2,231	26%	\$6,700	\$1,773	26%
2 Evergreen Valley College	\$1,500	\$163	11%			
1 San Jose City College	\$0	\$6,839	-			
<b>Subtotal</b>	<b>\$9,965</b>	<b>\$9,233</b>	<b>93%</b>	<b>\$6,700</b>	<b>\$1,773</b>	<b>26%</b>
<b>55 Other Operating Exp &amp; Serv</b>						
9 District Offices	\$158,982	\$81,131	51%	\$169,000	\$86,441	51%
2 Evergreen Valley College	\$193,500	\$99,475	51%	\$195,000	\$76,744	39%
1 San Jose City College	\$195,000	\$90,205	46%	\$195,000	\$79,215	41%
<b>Subtotal</b>	<b>\$547,482</b>	<b>\$270,811</b>	<b>49%</b>	<b>\$559,000</b>	<b>\$242,400</b>	<b>43%</b>
<b>56 Capital Outlay</b>						
9 District Offices	\$23,253	\$21,064	91%	\$20,000	\$0	-
<b>Subtotal</b>	<b>\$23,253</b>	<b>\$21,064</b>	<b>91%</b>	<b>\$20,000</b>	<b>\$0</b>	<b>-</b>
<b>Total</b>	<b>\$120,000</b>	<b>\$11,576</b>	<b>10%</b>	<b>-</b>	<b>(\$2,702)</b>	<b>-</b>

## Fund 13 Foundation Pass Through

Fiscal Year	2025			2026		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>48 Revenues</b>						
9 District Offices	\$967,278	\$221,681	23%	\$1,041,820	\$0	-
<b>Subtotal</b>	<b>\$967,278</b>	<b>\$221,681</b>	<b>23%</b>	<b>\$1,041,820</b>	<b>\$0</b>	<b>-</b>
<b>51 Academic Salaries</b>						
1 San Jose City College	\$36,262	\$15,262	42%	\$31,235	\$14,988	48%
2 Evergreen Valley College	\$30,085	\$10,167	34%	\$35,601	\$0	-
9 District Offices	\$33,159	\$28,805	87%	\$36,334	\$18,168	50%
<b>Subtotal</b>	<b>\$99,506</b>	<b>\$54,234</b>	<b>55%</b>	<b>\$103,170</b>	<b>\$33,156</b>	<b>32%</b>
<b>52 Classified Salaries</b>						
1 San Jose City College				\$0	\$2,588	-
9 District Offices	\$514,540	\$211,709	41%	\$558,812	\$219,839	39%
<b>Subtotal</b>	<b>\$514,540</b>	<b>\$211,709</b>	<b>41%</b>	<b>\$558,812</b>	<b>\$222,427</b>	<b>40%</b>
<b>53 Employee Benefits</b>						
1 San Jose City College	\$15,577	\$2,457	16%	\$14,243	\$2,585	18%
2 Evergreen Valley College	\$13,577	\$545	4%	\$9,230	\$0	-
9 District Offices	\$330,537	\$134,035	41%	\$356,365	\$121,040	34%
<b>Subtotal</b>	<b>\$359,691</b>	<b>\$137,037</b>	<b>38%</b>	<b>\$379,838</b>	<b>\$123,625</b>	<b>33%</b>
<b>Total</b>	<b>(\$6,459)</b>	<b>(\$181,299)</b>			<b>(\$379,208)</b>	<b>-</b>

## 17 Grants/Categories - Revenue

Fiscal Year	2025			2026		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
<input type="checkbox"/> <b>1 San Jose City College</b>						
<input type="checkbox"/> <b>4 Revenues</b>						
<input type="checkbox"/> <b>1 Federal</b>						
481 Federal Revenue	\$2,983,489	\$485,713	16%	\$2,317,806	\$504,876	22%
<b>Sub Total</b>	<b>\$2,983,489</b>	<b>\$485,713</b>	<b>16%</b>	<b>\$2,317,806</b>	<b>\$504,876</b>	<b>22%</b>
<input type="checkbox"/> <b>2 State</b>						
486 State Revenue	\$31,995,736	\$8,069,769	25%	\$34,948,113	\$9,909,046	28%
488 Local Revenue	\$158,000	\$26,966	17%			
<b>Sub Total</b>	<b>\$32,153,736</b>	<b>\$8,096,735</b>	<b>25%</b>	<b>\$34,948,113</b>	<b>\$9,909,046</b>	<b>28%</b>
<input type="checkbox"/> <b>3 Local Revenues</b>						
488 Local Revenue	\$1,257,700	\$305,000	24%	\$985,206	\$125,417	13%
<b>Sub Total</b>	<b>\$1,257,700</b>	<b>\$305,000</b>	<b>24%</b>	<b>\$985,206</b>	<b>\$125,417</b>	<b>13%</b>
<b>Total</b>	<b>\$36,394,925</b>	<b>\$8,887,448</b>	<b>24%</b>	<b>\$38,251,125</b>	<b>\$10,539,339</b>	<b>28%</b>

## 17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
▣ <b>1 San Jose City College</b>						
▣ <b>5 Expenses</b>						
▣ <b>1 Federal</b>						
10201 Federal Work Study	\$360,000	\$263,628	73%	\$324,000	\$243,240	75%
10401 VTEA Title I-C	\$291,416	\$80,302	28%	\$333,157	\$81,421	24%
10506 CRRSAA HEERF II	\$0	(\$1)	-	\$0	(\$742)	-
10508 ARPA HEERF III	\$0	\$0	-	\$0	\$0	-
10702 Title V Grant - Year 2	\$0	\$807	-			
10723 Title V: GANAS - Y3	\$591,268	\$264,943	45%	\$181,862	\$181,857	100%
10724 Title V: GANAS - Y4	\$327,929	\$36,865	11%	\$0	\$0	-
10731 MESA SJSU Federal 21-22 Y1	\$135,766	\$0	-	\$79,306	\$0	-
10733 MESA SJSU 23-24 Y3	\$124,634	\$63,824	51%	\$87,000	\$27,531	32%
10741 Title V: Si Se Puede - Y1	\$1,081,864	\$218,671	20%	\$1,243,890	\$224,589	18%
10801 Veteran's Administration	\$19,800	\$0	-	\$19,500	\$1,624	8%
11101 TANF	\$50,811	\$2,591	5%	\$49,091	\$1,586	3%
<b>Total</b>	<b>\$2,983,489</b>	<b>\$931,630</b>	<b>31%</b>	<b>\$2,317,806</b>	<b>\$761,106</b>	<b>33%</b>
▣ <b>2 State</b>						
20201 EOP&S	\$2,103,983	\$996,297	47%	\$1,908,726	\$1,169,151	61%
20203 NextUp	\$725,305	\$177,159	24%	\$682,923	\$135,704	20%
20211 Learning Aligned Employt Prog	\$0	\$0	-			
20212 Equitable Placement, Planning	\$257,925	\$82,244	32%	\$95,476	\$59,004	62%
20301 DSP/Student Accessibility	\$1,537,935	\$562,247	37%	\$1,559,992	\$589,762	38%
20305 LGBTQ+	\$90,548	\$5,886	7%	\$198,093	\$60,942	31%
20307 Student Transfer Achievement	\$486,522	\$174,482	36%	\$133,722	\$27,215	20%

**17 Grants/Categories - Expense**

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>☐ 1 San Jose City College</b>						
<b>☐ 5 Expenses</b>						
<b>☐ 2 State</b>						
20308 A2MEND	\$10,000	\$0	-	\$26,974	\$0	-
20309 Transfer Articul Ethnic Study	\$31,627	\$3,320	10%	\$2,810	\$2,568	91%
20321 Common Course Numbering	\$913,043	\$9,486	1%	\$855,265	\$48,455	6%
20400 Student Equity & Achievement	\$3,494,354	\$1,226,843	35%	\$3,401,707	\$1,281,201	38%
20405 Zero Textbook Cost Degree	\$157,860	\$9,889	6%	\$79,554	\$10,558	13%
20408 Veteran Resource Center (SSSP)	\$114,480	\$27,393	24%	\$85,564	\$38,130	45%
20409 Dream Resource Liaison	\$82,049	\$39,396	48%	\$96,177	\$51,165	53%
20415 Zero Textbook Cost Degr-Accelr				\$95,000	\$2,326	2%
20416 Zero Textbook Cost Degr-Impact				\$320,000	\$13,243	4%
20421 Basic Needs Centers	\$539,458	\$138,155	26%	\$507,417	\$174,263	34%
20422 Student Food House Spt-BasicNd	\$268,783	\$154,998	58%			
20423 Student Housing (Planning)	\$229,002	\$0	-	\$229,002	\$0	-
20429 Asian Amer HI Pcfc Islnd Stud	\$359,077	\$46,233	13%	\$227,430	\$53,801	24%
20430 AANHPI Student Achiev-One Time	\$10,000	\$0	-	\$10,000	\$0	-
20702 IEPI Innovation&Effectiveness	\$186,134	\$24,610	13%	\$128,763	\$16,000	12%
20711 Umoja Community Edu Foundation	\$185,594	\$43,417	23%	\$145,088	\$29,650	20%
20731 MESA State 22-23 Y1	\$850,549	\$199,692	23%	\$1,008,726	\$220,091	22%
20801 State Apport-Apprentices	\$1,945,196	\$42,191	2%	\$2,233,456	\$242,722	11%
20804 Apprent Pathways Demonstration	\$200,000	\$3,563	2%	\$190,575	\$21,181	11%
20811 CA Apprenticeship Initiative	\$38,057	\$0	-			
20812 CA Apprentice Init-Googl Elmwd	\$402,319	\$31,303	8%	\$366,192	\$26,682	7%
20816 CAI - EDU Pathway	\$1,280,704	\$76,304	6%	\$1,154,467	\$75,760	7%
20818 CAI - Apprntshp Demonstration	\$158,000	\$26,965	17%	\$49,608	\$49,149	99%
21001 County Excess Costs Serv-CALWORKS	\$212,000	\$20,975	10%	\$199,850	\$34,272	17%
21201 CALWORKS	\$390,306	\$177,485	45%	\$454,386	\$101,152	22%

**17 Grants/Categories - Expense**

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>1 San Jose City College</b>						
<b>5 Expenses</b>						
<b>2 State</b>						
21301 Financial Aid Administr SFAA	\$420,802	\$176,019	42%	\$432,201	\$142,874	33%
21302 Financial Aid Technology	\$72,952	\$0	-	\$73,031	\$58,680	80%
21303 Fin Aid Admin SFAA - One Time	\$120,192	\$52,823	44%	\$64,445	\$64,444	100%
21401 Block Grant - Instr. Support	\$868,294	\$0	-	\$843,347	\$1,572	0%
21507 Block Grant - Phys Plant 22-23	\$759,271	\$0	-	\$758,977	\$0	-
21508 Block Grant-Physic Plant 23-24	\$33,098	\$0	-	\$33,098	\$0	-
21611 Covid 19 Recovery Block Grant	\$808,513	\$38,549	5%	\$731,554	\$54,438	7%
22004 Guided Pathways Allocation	\$0	\$83,579	-	\$0	\$0	-
22005 Student Succ Completion Grant	\$872,805	\$546,382	63%	\$2,523,660	\$1,286,410	51%
22010 Immed Action-Retention/Outreac	\$96,196	\$19,466	20%			
22301 CARE	\$127,827	\$61,919	48%	\$117,984	\$60,841	52%
22418 Rising Scholars Network 2.0	\$290,528	\$107,393	37%	\$515,562	\$2,679	1%
22419 Rising Scholars - Juvenile Jus	\$1,545,454	\$1,237	0%	\$1,714,467	\$161,124	9%
22500 Lottery	\$1,522,654	\$99,953	7%	\$1,708,175	\$175,941	10%
22594 Culturally Respnsse Pedag Pract	\$138,519	\$76,338	55%	\$0	\$0	-
25619 Adult Education Block Grant	\$1,416,785	\$479,844	34%	\$1,593,785	\$379,215	24%
25623 Healthcare Vocation - Adult Ed	\$719,749	\$122,574	17%	\$2,003,343	\$208,287	10%
25702 California College Promise	\$742,347	\$198,077	27%	\$692,109	\$260,412	38%
26202 Strong Workforce Local - Yr2	\$1,365,884	\$679,533	50%	\$1,124,676	\$536,934	48%
26203 Strong Workforce Local - Yr1	\$1,125,676	(\$1)	-	\$1,132,811	(\$7)	-
26204 Strong Workforce Regional -Yr1	\$609,208	\$0	-	\$613,015	\$1	0%
26205 Strong Workforce Regional -Yr2	\$720,313	\$249,287	35%	\$610,208	\$298,183	49%
26218 Strong Workforce K12 SJUSD				\$300,000	\$189,546	63%
26219 Strong Workfrc K-12 R6	\$96,000	\$18,001	19%	\$60,212	\$0	-
26321 Cal Pathway to Law	\$58,862	\$33,761	57%	\$0	\$0	-

## 17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> <b>1 San Jose City College</b>						
<input type="checkbox"/> <b>5 Expenses</b>						
<input type="checkbox"/> <b>2 State</b>						
26322 FCCC Program Pathway Mapper				\$60,000	\$31,111	52%
26402 Mental Health Support Funds	\$360,996	\$111,211	31%	\$384,444	\$152,980	40%
<b>Sub Total</b>	<b>\$32,153,736</b>	<b>\$7,456,460</b>		<b>\$34,948,113</b>	<b>\$8,600,688</b>	
<input type="checkbox"/> <b>3 Local Revenues</b>						
31603 CalEITC (UWBA)	\$9,991	\$0	-			
31612 Sobrato Family Foundation	\$300,000	\$0	-	\$210,637	\$49,977	24%
31614 Takeoff: A Men of Color Innov.	\$74,598	\$36	0%	\$56,833	\$53,808	95%
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	\$12,624	15%	\$64,693	\$13,733	21%
32807 SJSURF Regional K-16 Educ Coll	\$62,813	\$62,813	100%	\$154,419	\$80,822	52%
33414 Growth Sector	\$0	\$0	-			
33416 SVCF Equity Forward Anchor NW	\$230,000	\$0	-	\$260,000	\$8,943	3%
33417 SVCF EFAN Operation	\$480,000	\$0	-	\$201,792	\$154,444	77%
33519 FCCC Shortened Course Offering				\$20,833	\$0	-
<b>Sub Total</b>	<b>\$1,257,700</b>	<b>\$75,473</b>	<b>6%</b>	<b>\$985,206</b>	<b>\$361,727</b>	<b>37%</b>
<b>Total</b>	<b>\$36,394,925</b>	<b>\$8,463,577</b>		<b>\$38,251,125</b>	<b>\$9,724,427</b>	

## 17 Grants/Categories - Revenue

Fiscal Year	2025			2026		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
<input type="checkbox"/> <b>2 Evergreen Valley College</b>						
<input type="checkbox"/> <b>4 Revenues</b>						
<input type="checkbox"/> <b>1 Federal</b>						
481 Federal Revenue	\$3,541,101	\$418,840	12%	\$3,650,002	\$743,410	20%
<b>Sub Total</b>	<b>\$3,541,101</b>	<b>\$418,840</b>	<b>12%</b>	<b>\$3,650,002</b>	<b>\$743,410</b>	<b>20%</b>
<input type="checkbox"/> <b>2 State</b>						
486 State Revenue	\$27,050,763	\$8,343,119	31%	\$27,759,907	\$7,327,788	26%
<b>Sub Total</b>	<b>\$27,050,763</b>	<b>\$8,343,119</b>	<b>31%</b>	<b>\$27,759,907</b>	<b>\$7,327,788</b>	<b>26%</b>
<input type="checkbox"/> <b>3 Local Revenues</b>						
486 State Revenue	\$23,690	\$0	-	\$31,352	\$0	-
488 Local Revenue	\$629,908	\$39,650	6%	\$752,094	\$14,750	2%
<b>Sub Total</b>	<b>\$653,598</b>	<b>\$39,650</b>	<b>6%</b>	<b>\$783,447</b>	<b>\$14,750</b>	<b>2%</b>
<b>Total</b>	<b>\$31,245,461</b>	<b>\$8,801,609</b>	<b>28%</b>	<b>\$32,193,356</b>	<b>\$8,085,948</b>	<b>25%</b>

**17 Grants/Categories - Expense**

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> <b>2 Evergreen Valley College</b>						
<input type="checkbox"/> <b>5 Expenses</b>						
<input type="checkbox"/> <b>1 Federal</b>						
10201 Federal Work Study	\$304,485	\$138,489	45%	\$402,029	\$200,318	50%
10302 Trio - Upward Bound	\$939,433	\$144,159	15%	\$912,528	\$229,576	25%
10303 Trio - Talent Search	\$680,946	\$185,643	27%	\$629,223	\$258,611	41%
10311 AANAPISI Asian American	\$803,550	\$185,229	23%	\$422,983	\$184,155	44%
10401 VTEA Title I-C	\$244,276	\$85,345	35%	\$272,131	\$89,039	33%
10506 CRRSAA HEERF II	\$0	(\$1,961)	-			
10507 CRRSAA HEERF II MSI	\$0	\$769	-			
10508 ARPA HEERF III	\$0	\$266	-			
10650 Silicon Valley Adv Manufactrng				\$152,075	\$0	-
10801 Veteran's Administration	\$7,363	\$0	-	\$9,139	\$2,325	25%
10925 NSF-SRI Badging Skills CTE				\$193,003	\$36,269	19%
10935 NSF-STEM Biology	\$498,293	\$77,510	16%	\$396,252	\$67,554	17%
10936 NSF - SEA PHAGES				\$198,998	\$0	-
11101 TANF	\$40,255	\$11,257	28%	\$39,641	\$6,426	16%
11208 YESS-ILP	\$22,500	\$8,693	39%	\$22,000	\$9,457	43%
<b>Total</b>	<b>\$3,541,101</b>	<b>\$835,399</b>	<b>24%</b>	<b>\$3,650,001</b>	<b>\$1,083,730</b>	<b>30%</b>
<input type="checkbox"/> <b>2 State</b>						
20201 EOP&S	\$1,465,261	\$561,342	38%	\$1,511,539	\$533,267	35%
20203 NextUp	\$478,494	\$165,885	35%	\$301,536	\$153,859	51%
20212 Equitable Placement, Planning	\$395,145	\$53,731	14%	\$345,657	\$61,775	18%
20301 DSP/Student Accessibility	\$1,304,493	\$329,541	25%	\$1,963,026	\$435,485	22%

**17 Grants/Categories - Expense**

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> <b>2 Evergreen Valley College</b>						
<input type="checkbox"/> <b>5 Expenses</b>						
<input type="checkbox"/> <b>2 State</b>						
20305 LGBTQ+	\$199,372	\$13,420	7%	\$202,500	\$59,702	29%
20307 Student Transfer Achievement	\$565,217	\$50,351	9%	\$445,514	\$34,479	8%
20308 A2MEND	\$10,000	\$0	-	\$35,035	\$150	0%
20309 Transfer Articul Ethnic Study	\$9,358	\$8,185	87%			
20321 Common Course Numbering	\$913,043	\$19,810	2%	\$832,213	\$18,895	2%
20400 Student Equity & Achievement	\$2,964,503	\$1,246,085	42%	\$2,982,748	\$1,016,673	34%
20401 Student Success & Support Prog	\$0	\$97,489	-			
20405 Zero Textbook Cost Degree	\$228,756	\$6,648	3%	\$164,617	\$15,940	10%
20408 Veteran Resource Center (SSSP)	\$104,420	\$24,186	23%	\$106,019	\$24,879	23%
20409 Dream Resource Liaison	\$160,859	\$38,437	24%	\$156,471	\$32,900	21%
20415 Zero Textbook Cost Degr-Accelr				\$180,000	\$0	-
20416 Zero Textbook Cost Degr-Impact				\$320,000	\$0	-
20421 Basic Needs Centers	\$359,305	\$130,416	36%	\$350,478	\$188,798	54%
20422 Student Food House Spt-BasicNd	\$485,664	\$5,523	1%	\$147,957	\$45,223	31%
20423 Student Housing (Planning)	\$79,222	\$0	-	\$79,222	\$0	-
20429 Asian Amer HI Pcfc Islnd Stud	\$416,313	\$1,654	0%	\$513,575	\$67,791	13%
20702 IEPI Innovation&Effectiveness				\$0	(\$72)	-
20711 Umoja Community Edu Foundation	\$238,908	\$59,852	25%	\$266,662	\$59,943	22%
20815 CA Apprentice Init - CARE	\$223,073	\$145,794	65%			
20817 CAI - LVN to R Nurse Planning	\$79,040	\$0	-	\$35,137	\$0	-
20819 CAI - Planning Electrical				\$119,080	\$40,000	34%
21001 County Excess Costs Serv-CALWORKS	\$145,000	\$82,601	57%	\$167,489	\$50,384	30%
21201 CALWORKS	\$436,695	\$128,575	29%	\$362,454	\$101,855	28%
21301 Financial Aid Administr SFAA	\$373,199	\$191,814	51%	\$390,131	\$112,953	29%
21302 Financial Aid Technology	\$112,096	\$13,816	12%	\$75,670	\$5,026	7%

**17 Grants/Categories - Expense**

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>☐ 2 Evergreen Valley College</b>						
<b>☐ 5 Expenses</b>						
<b>☐ 2 State</b>						
20329 Student Support Block One-Time				\$421,368	\$0	-
20499 Dream Resourc Ctr Emgcy Onetim				\$108,336	\$0	-
21401 Block Grant - Instr. Support	\$643,343	\$53,146	8%	\$585,302	\$16,145	3%
21507 Block Grant - Phys Plant 22-23	\$770,114	\$5,706	1%	\$1,185,410	\$294,164	25%
21508 Block Grant-Physic Plant 23-24	\$23,098	\$1,454	6%	\$5,176	\$0	-
21611 Covid 19 Recovery Block Grant	\$2,853,286	\$0	-	\$2,853,286	\$96,089	3%
22004 Guided Pathways Allocation	\$220,176	\$116,535	53%	\$3,269	(\$11)	-
22005 Student Succ Completion Grant	\$2,900,321	\$690,870	24%	\$1,705,673	\$880,924	52%
22010 Immed Action-Retention/Outreac	\$467,580	\$57,720	12%	\$364,979	\$48,923	13%
22301 CARE	\$191,014	\$61,545	32%	\$238,454	\$17,846	7%
22418 Rising Scholars Network 2.0				\$109,114	\$0	-
22500 Lottery	\$1,741,006	\$136,321	8%	\$2,479,497	\$163,280	7%
22593 Cultural Competent Faculty PD	\$50,435	\$0	-	\$50,435	\$0	-
25597 Rebuilding Nursing Infrastruct				\$850,000	\$309,429	36%
25598 Nursing Retention-Assoc Degree	\$171,473	\$108,669	63%	\$145,752	\$93,225	64%
25601 Nursing Enrollment Growth Grnt	\$0	(\$2)	-	\$0	\$9,047	-
25619 Adult Education Block Grant	\$477,743	\$121,548	25%	\$478,023	\$188,333	39%
25702 California College Promise	\$991,870	\$386,627	39%	\$891,830	\$353,910	40%
26202 Strong Workforce Local - Yr2	\$1,138,976	\$410,549	36%	\$755,751	\$354,766	47%
26203 Strong Workforce Local - Yr1	\$998,536	\$98,569	10%	\$1,004,460	\$128,539	13%
26204 Strong Workforce Regional -Yr1	\$524,108	\$0	-	\$517,485	\$0	-
26205 Strong Workforce Regional -Yr2	\$536,750	\$260,690	49%	\$505,868	\$248,713	49%
26321 Cal Pathway to Law	\$99,000	\$0	-	\$64,385	\$5,586	9%
26322 FCCC Program Pathway Mapper				\$60,000	\$0	-
26402 Mental Health Support Funds	\$371,332	\$135,218	36%	\$312,143	\$112,167	36%
<b>Total</b>	<b>\$27,050,763</b>	<b>\$6,027,870</b>		<b>\$27,789,907</b>	<b>\$6,420,168</b>	

## 17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ <b>2 Evergreen Valley College</b>						
☐ <b>5 Expenses</b>						
☐ <b>3 Local Revenues</b>						
31603 CalEITC (UWBA)	\$9,803	\$0	-			
31612 Sobrato Family Foundation	\$430,740	\$45,439	11%	\$302,279	\$93,605	31%
32426 Excecelencia in Education	\$8,246	(\$10,226)	-	\$17,924	\$1,421	8%
32805 UCSD Space Grant Consortium	\$10,000	\$8,775	88%	\$8,830	\$6,339	72%
32807 SJSURF Regional K-16 Educ Coll				\$250,000	\$60,061	24%
33403 Arches Grants	\$0	\$0	-			
33413 Pure Good Fndn Workforce Dev	\$49,013	\$0	-	\$49,013	\$0	-
33414 Growth Sector	\$23,690	\$14,675	62%	\$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	\$7,279	24%	\$32,500	\$12,491	38%
34403 San Jose Promise Local -EBAY	\$62,106	\$0	-	\$61,548	\$0	-
<b>Sub Total</b>	<b>\$653,598</b>	<b>\$65,942</b>	<b>10%</b>	<b>\$783,447</b>	<b>\$203,063</b>	<b>26%</b>
<b>Total</b>	<b>\$31,245,461</b>	<b>\$6,929,211</b>		<b>\$32,223,356</b>	<b>\$7,706,952</b>	

**17 Grants/Categories - Revenue**

Fiscal Year	2025			2026		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
<b>9 District Offices</b>						
<b>4 Revenues</b>						
<b>0 User Unspecified</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>			
<b>2 State</b>						
486 State Revenue	\$4,202,199	\$227,941	5%	\$4,326,496	\$227,941	5%
<b>Subtotal</b>	<b>\$4,202,199</b>	<b>\$227,941</b>	<b>5%</b>	<b>\$4,326,496</b>	<b>\$227,941</b>	<b>5%</b>
<b>3 Local Revenues</b>						
488 Local Revenue	\$20,000	\$0	-	\$1,199	\$0	-
<b>Subtotal</b>	<b>\$20,000</b>	<b>\$0</b>	<b>-</b>	<b>\$1,199</b>	<b>\$0</b>	<b>-</b>
<b>Total</b>	<b>\$4,222,199</b>	<b>\$227,941</b>	<b>5%</b>	<b>\$4,327,695</b>	<b>\$227,941</b>	<b>5%</b>

## 17 Grants/Categories - Expense

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> <b>9 District Offices</b>						
<input type="checkbox"/> <b>5 Expenses</b>						
<input type="checkbox"/> <b>0 User Unspecified</b>						
00000 User Unspecified	\$0	\$0	-	\$383,390	\$0	-
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>\$383,390</b>	<b>\$0</b>	<b>-</b>
<input type="checkbox"/> <b>2 State</b>						
20400 Student Equity & Achievement	\$156,119	\$22,740	15%	\$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	\$1,525	1%	\$146,965	\$0	-
22597 Equal Employment Opportunity	\$323,288	\$18,503	6%	\$433,756	\$25,547	6%
24102 Systemwide Tech Data Security	\$1,729,343	\$152,186	9%	\$1,741,816	\$252,806	15%
26220 College Specific Allocation	\$1,000,000	\$0	-	\$1,000,000	\$0	-
<b>Subtotal</b>	<b>\$4,202,199</b>	<b>\$194,954</b>	<b>5%</b>	<b>\$4,326,496</b>	<b>\$278,353</b>	<b>6%</b>
<input type="checkbox"/> <b>3 Local Revenues</b>						
32421 SC Cnty URJGENT Computer CEM	\$20,000	\$18,801	94%	\$1,199	\$0	-
<b>Subtotal</b>	<b>\$20,000</b>	<b>\$18,801</b>	<b>94%</b>	<b>\$1,199</b>	<b>\$0</b>	<b>-</b>
<b>Total</b>	<b>\$4,222,199</b>	<b>\$213,755</b>	<b>5%</b>	<b>\$4,711,085</b>	<b>\$278,353</b>	<b>6%</b>

# 17 Grants/Categories - Revenue

Fiscal Year	2025			
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	
<input type="checkbox"/> <b>9 Foundation</b>				
<input type="checkbox"/> <b>4 Revenues</b>				
<input type="checkbox"/> <b>1 Federal</b>				
481 Federal Revenue	\$175,000	\$0	-	
<b>Subtotal</b>	<b>\$175,000</b>	<b>\$0</b>	<b>-</b>	
<b>Total</b>	<b>\$175,000</b>	<b>\$0</b>	<b>-</b>	

**17 Grants/Categories - Expense**

Fiscal Year	2025		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget
<input type="checkbox"/> <b>9 Foundation</b>			
<input type="checkbox"/> <b>5 Expenses</b>			
<input type="checkbox"/> <b>1 Federal</b>			
10905 NSF INCLUDES Alliance Yr 5	\$175,000	\$124,735	71%
<b>Subtotal</b>	<b>\$175,000</b>	<b>\$124,735</b>	<b>71%</b>
<b>Total</b>	<b>\$175,000</b>	<b>\$124,735</b>	<b>71%</b>

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
<b>4 Revenues</b>						
<b>48 Revenues</b>						
488 Local Revenue	\$218,013	\$188,520	86%	\$203,200	\$174,032	86%
489 Other Financing Sources	\$61,811	\$0	-	\$140,079	\$0	-
<b>Subtotal</b>	<b>\$279,824</b>	<b>\$188,520</b>	<b>67%</b>	<b>\$343,279</b>	<b>\$174,032</b>	<b>51%</b>
<b>5 Expenses</b>						
<b>51 Academic Salaries</b>	<b>\$126,147</b>	<b>\$0</b>	<b>-</b>	<b>\$126,938</b>	<b>\$68,697</b>	<b>54%</b>
<b>52 Classified Salaries</b>	<b>\$83,728</b>	<b>\$58,424</b>	<b>70%</b>	<b>\$68,705</b>	<b>\$62,467</b>	<b>91%</b>
<b>53 Employee Benefits</b>	<b>\$107,695</b>	<b>\$22,668</b>	<b>21%</b>	<b>\$136,356</b>	<b>\$45,699</b>	<b>34%</b>
<b>54 Supplies and Materials</b>	<b>\$6,703</b>	<b>(\$71)</b>	<b>-</b>	<b>\$4,760</b>	<b>\$484</b>	<b>10%</b>
<b>55 Other Operating Exp &amp; Serv</b>	<b>\$4,447</b>	<b>\$2,490</b>	<b>56%</b>	<b>\$6,520</b>	<b>\$2,797</b>	<b>43%</b>
<b>Subtotal</b>	<b>\$328,720</b>	<b>\$83,511</b>	<b>25%</b>	<b>\$343,279</b>	<b>\$180,144</b>	<b>52%</b>
<b>Total</b>	<b>(\$48,896)</b>	<b>\$105,009</b>	<b>-</b>	<b>-</b>	<b>(\$6,112)</b>	<b>-</b>

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
<b>4 Revenues</b>						
<b>48 Revenues</b>						
486 State Revenue	\$5,000	\$0	-	\$0	\$908	-
488 Local Revenue	\$328,636	\$193,546	59%	\$209,082	\$186,327	89%
<b>Subtotal</b>	<b>\$333,636</b>	<b>\$193,546</b>	<b>58%</b>	<b>\$209,082</b>	<b>\$187,235</b>	<b>90%</b>
<b>5 Expenses</b>						
<b>51 Academic Salaries</b>	<b>\$112,517</b>	<b>\$111,450</b>	<b>99%</b>	<b>\$115,742</b>	<b>\$65,636</b>	<b>57%</b>
<b>52 Classified Salaries</b>	<b>\$99,957</b>	<b>\$52,458</b>	<b>52%</b>	<b>\$93,412</b>	<b>\$55,998</b>	<b>60%</b>
<b>53 Employee Benefits</b>	<b>\$102,315</b>	<b>\$62,326</b>	<b>61%</b>	<b>\$102,226</b>	<b>\$62,754</b>	<b>61%</b>
<b>54 Supplies and Materials</b>	<b>\$15,100</b>	<b>\$2,483</b>	<b>16%</b>	<b>\$1,470</b>	<b>\$619</b>	<b>42%</b>
<b>55 Other Operating Exp &amp; Serv</b>	<b>\$383,224</b>	<b>\$375</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Subtotal</b>	<b>\$713,113</b>	<b>\$229,092</b>	<b>32%</b>	<b>\$312,849</b>	<b>\$185,007</b>	<b>59%</b>
<b>Total</b>	<b>(\$379,477)</b>	<b>(\$35,546)</b>	<b>9%</b>	<b>(\$103,767)</b>	<b>\$2,228</b>	<b>-</b>



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Community College District

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## **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 Object Group	2025			2026		
	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>4 Revenues</b>						
48 Revenues	\$145,172	\$153,500	106%	\$127,024	\$139,335	110%
<b>Subtotal</b>	<b>\$145,172</b>	<b>\$153,500</b>	<b>106%</b>	<b>\$127,024</b>	<b>\$139,335</b>	<b>110%</b>
<b>5 Expenses</b>						
51 Academic Salaries	\$149,673	\$42,195	28%	\$241,867	\$141,677	59%
52 Classified Salaries	\$78,783	\$0	-	\$77,452	\$0	-
53 Employee Benefits	\$55,577	\$4,073	7%	\$79,677	\$22,113	28%
54 Supplies and Materials	\$55,851	(\$3,797)	-	\$194,424	\$7,875	4%
55 Other Operating Exp & Serv	\$596,094	\$67,417	11%	\$428,039	\$32,727	8%
56 Capital Outlay				\$429	\$429	100%
57 Other Outgo	\$78,909	\$6,750	9%	\$24,351	\$371	2%
<b>Subtotal</b>	<b>\$1,014,887</b>	<b>\$116,638</b>	<b>11%</b>	<b>\$1,046,239</b>	<b>\$205,192</b>	<b>20%</b>
<b>Total</b>	<b>(\$869,715)</b>	<b>\$36,862</b>	<b>-</b>	<b>(\$919,215)</b>	<b>(\$65,857)</b>	<b>7%</b>

## Fund 70 Cafeteria

Fiscal Year	2025			2026		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>4 Revenues</b>						
<b>9 District Offices</b>						
48 Revenues	\$98,887	\$52,422	53%	\$108,599	\$38,503	35%
<b>Subtotal</b>	<b>\$98,887</b>	<b>\$52,422</b>	<b>53%</b>	<b>\$108,599</b>	<b>\$38,503</b>	<b>35%</b>
<b>5 Expenses</b>						
<b>1 San Jose City College</b>						
52 Classified Salaries	\$21,378	\$11,081	52%	\$21,988	\$10,507	48%
53 Employee Benefits	\$18,110	\$8,862	49%	\$19,160	\$9,275	48%
<b>2 Evergreen Valley College</b>						
52 Classified Salaries	\$26,496	\$16,550	62%	\$22,711	\$11,190	49%
53 Employee Benefits	\$17,903	\$13,656	76%	\$13,740	\$6,744	49%
<b>9 District Offices</b>						
54 Supplies and Materials	\$2,500	\$0	-	\$2,500	\$0	-
55 Other Operating Exp & Serv	\$12,500	\$2,276	18%	\$12,500	\$791	6%
56 Capital Outlay				\$16,000	\$0	-
<b>Subtotal</b>	<b>\$98,887</b>	<b>\$52,425</b>	<b>53%</b>	<b>\$108,599</b>	<b>\$38,507</b>	<b>35%</b>
<b>Total</b>		<b>(\$3)</b>	<b>-</b>		<b>(\$4)</b>	<b>-</b>



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**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
<b>4 Revenues</b>						
00000 User Unspecified	\$70,000	\$67,850	97%	\$195,000	\$38,176	20%
35401 Redevelopment Agency Pass-Thru	\$4,532,850	\$0	-	\$4,691,500	\$0	-
<b>Subtotal</b>	<b>\$4,602,850</b>	<b>\$67,850</b>	<b>1%</b>	<b>\$4,886,500</b>	<b>\$38,176</b>	<b>1%</b>
<b>5 Expenses</b>						
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	\$407,245	\$162,435	40%	\$544,422	\$170,661	31%
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	\$144,494	21%	\$778,000	\$126,244	16%
62565 EVC Surplus Land Development	\$300,000	\$7,017	2%	\$300,000	\$0	-
62581 Higher Edu Stu. Housing 2022	\$100,000	\$0	-	\$100,000	\$0	-
62599 Downtown SJ Beautification	\$15,000	\$0	-	\$15,000	\$7,047	47%
<b>Subtotal</b>	<b>\$4,546,262</b>	<b>\$313,946</b>	<b>7%</b>	<b>\$4,886,500</b>	<b>\$303,952</b>	<b>6%</b>
<b>Total</b>	<b>\$ 56,588</b>	<b>(\$246,096)</b>	<b>-</b>		<b>(\$265,776)</b>	<b>-</b>

## Measure G-2010

Fiscal Year	2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget
<b>1 San Jose City College</b>			
31313 Small Cap Repairs - Fac Upgrds	\$5,468,543		-
31705 IT and Tech Equipment - SJCC	\$5,468,543		-
<b>Subtotal</b>	<b>\$10,937,086</b>		<b>-</b>
<b>2 Evergreen Valley College</b>			
32299 Campus Contingency - EVC	\$4,730,000		-
32318 Small Cap Repairs - Fac Upgrds	\$3,937,082		-
32705 IT & Tech Equipment - EVC	\$2,270,000		-
<b>Subtotal</b>	<b>\$10,937,082</b>		<b>-</b>
<b>9 District Offices</b>			
39999 Election/Legal/EIR/DO Labor		\$7,322	-
<b>Subtotal</b>		<b>\$7,322</b>	<b>-</b>
<b>Total</b>	<b>\$21,874,168</b>	<b>\$7,322</b>	

### Measure X 2016 Total

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>1 San Jose City College</b>						
52 Classified Salaries	\$226,880	\$47,733	21%	\$190,554	-	-
53 Employee Benefits	\$174,699	\$29,121	17%	\$152,187	-	-
55 Other Operating Exp & Serv		\$155,842	-		\$335,186	-
56 Capital Outlay		\$25,405,593	-		\$13,261,794	-
57 Other Outgo	\$150,169,410		-	\$98,312,560		-
<b>Subtotal</b>	<b>\$150,570,989</b>	<b>\$25,638,289</b>	<b>17%</b>	<b>\$98,655,301</b>	<b>\$13,596,980</b>	<b>14%</b>
<b>2 Evergreen Valley College</b>						
52 Classified Salaries		\$881	-			
53 Employee Benefits		\$80	-			
55 Other Operating Exp & Serv		\$302,213	-			-
56 Capital Outlay		\$11,428,419	-		\$957,600	-
57 Other Outgo	\$27,245,079		-	\$20,240,882		-
<b>Subtotal</b>	<b>\$27,245,079</b>	<b>\$11,731,593</b>	<b>43%</b>	<b>\$20,240,882</b>	<b>\$957,600</b>	<b>5%</b>
<b>9 District Offices</b>						
52 Classified Salaries	\$1,218,273	\$405,640	33%	\$1,289,869	\$418,239	32%
53 Employee Benefits	\$775,532	\$210,239	27%	\$826,491	\$220,747	27%
54 Supplies and Materials		\$7,611	-		\$32,000	-
55 Other Operating Exp & Serv		\$474,691	-		\$390,179	-
56 Capital Outlay		\$1,810,541	-		\$6,447,391	-
57 Other Outgo	\$113,792,841		-	\$111,626,828		-
<b>Subtotal</b>	<b>\$115,786,646</b>	<b>\$2,908,722</b>	<b>3%</b>	<b>\$113,743,188</b>	<b>\$7,508,556</b>	<b>7%</b>
<b>Total</b>	<b>\$293,602,714</b>	<b>\$40,278,604</b>	<b>14%</b>	<b>\$232,639,370</b>	<b>\$22,063,136</b>	<b>9%</b>



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**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
<b>9 District Offices</b>						
48 Revenues	\$2,700,000	\$1,610,259	60%	\$2,900,000	\$1,780,570	61%
55 Other Operating Exp & Serv	\$2,700,000	\$1,637,712	61%	\$2,900,000	\$1,796,797	62%
<b>Total</b>		<b>(\$27,453)</b>	-		<b>(\$16,227)</b>	-



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**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
<b>4 Revenues</b>						
<b>1 San Jose City College</b>						
48 Revenues	\$120,000	\$0	-	\$120,000	\$21,019	18%
<b>Subtotal</b>	<b>\$120,000</b>	<b>\$0</b>	<b>-</b>	<b>\$120,000</b>	<b>\$21,019</b>	<b>18%</b>
<b>2 Evergreen Valley College</b>						
48 Revenues	\$64,100	\$335	1%	\$109,000	\$2,492	2%
<b>Subtotal</b>	<b>\$64,100</b>	<b>\$335</b>	<b>1%</b>	<b>\$109,000</b>	<b>\$2,492</b>	<b>2%</b>
<b>5 Expenses</b>						
<b>1 San Jose City College</b>						
55 Other Operating Exp & Serv	\$120,000	\$40,937	34%	\$120,000	\$54,802	46%
57 Other Outgo				\$0	(\$1,050)	-
<b>Subtotal</b>	<b>\$120,000</b>	<b>\$40,937</b>	<b>34%</b>	<b>\$120,000</b>	<b>\$53,752</b>	<b>45%</b>
<b>2 Evergreen Valley College</b>						
55 Other Operating Exp & Serv	\$76,100	\$24,905	33%	\$109,000	\$15,242	14%
57 Other Outgo	\$0	\$300	-			
<b>Total</b>	<b>(\$12,000)</b>	<b>(\$65,807)</b>	<b>548%</b>		<b>(\$45,483)</b>	<b>-</b>

## Fund 72 Student Representative Fund

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

## 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
<b>00000 User Unspecified</b>						
5 Expenses				\$290,807	\$0	-
<b>10501 Pell</b>						
4 Revenues	\$21,082,573	\$10,171,239	48%	\$22,595,000	\$9,637,707	43%
5 Expenses	\$21,082,573	\$10,477,704	50%	\$22,595,000	\$9,670,871	43%
<b>10502 SEOG</b>						
4 Revenues	\$898,728	\$292,925	33%	\$1,015,638	\$440,928	43%
5 Expenses	\$898,728	\$293,913	33%	\$1,015,638	\$440,700	43%
<b>10503 Direct Loan</b>						
4 Revenues	\$1,336,379	\$367,738	28%	\$882,771	\$323,443	37%
5 Expenses	\$1,336,379	\$385,430	29%	\$882,771	\$323,443	37%
<b>10508 ARPA HEERF III</b>						
5 Expenses	\$0	(\$600)	-	\$0	\$600	-
<b>10599 Undefined Financial Aid Exp.</b>						
5 Expenses	\$0	\$0	-			
<b>22001 Cal Grant</b>						
4 Revenues	\$2,083,112	\$1,394,583	67%	\$2,292,559	\$1,050,425	46%
5 Expenses	\$2,083,112	\$1,159,511	56%	\$2,292,559	\$1,043,834	46%
<b>22011 SFRF Emergency Financial Aid</b>						
4 Revenues	\$3,648	\$0	-			
5 Expenses	\$3,648	\$1,750	48%			
<b>22012 Emergency F.A. Supplement</b>						
4 Revenues	\$107,717	\$0	-	\$80,000	\$0	-
5 Expenses	\$107,717	\$31,156	29%	\$80,000	\$0	-
<b>22013 Chafee Grant</b>						
4 Revenues	\$256,750	\$75,000	29%	\$205,000	\$80,250	39%
5 Expenses	\$256,750	\$77,500	30%	\$205,000	\$87,750	43%
<b>Total</b>		<b>(\$124,879)</b>	<b>-</b>	<b>(\$290,807)</b>	<b>(\$26,445)</b>	<b>9%</b>

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
<b>10501 Pell</b>						
4 Revenues	\$8,538,573	\$4,989,178	58%	\$10,051,000	\$4,237,099	42%
5 Expenses	\$8,538,573	\$5,092,591	60%	\$10,051,000	\$4,266,652	42%
<b>10502 SEOG</b>						
4 Revenues	\$387,479	\$150,300	39%	\$428,074	\$190,178	44%
5 Expenses	\$387,479	\$150,038	39%	\$428,074	\$190,200	44%
<b>10503 Direct Loan</b>						
4 Revenues	\$502,379	\$203,461	40%	\$500,000	\$221,987	44%
5 Expenses	\$502,379	\$203,461	40%	\$500,000	\$221,987	44%
<b>10599 Undefined Financial Aid Exp.</b>						
5 Expenses	\$0	\$0	-			
<b>22001 Cal Grant</b>						
4 Revenues	\$1,140,635	\$658,595	58%	\$1,140,635	\$475,551	42%
5 Expenses	\$1,140,635	\$693,372	61%	\$1,140,635	\$476,579	42%
<b>22011 SFRF Emergency Financial Aid</b>						
4 Revenues	\$3,648	\$0	-			
5 Expenses	\$3,648	\$0	-			
<b>22012 Emergency F.A. Supplement</b>						
4 Revenues	\$107,717	\$0	-	\$80,000	\$0	-
5 Expenses	\$107,717	\$22,365	21%	\$80,000	\$0	-
<b>22013 Chafee Grant</b>						
4 Revenues	\$185,000	\$70,000	38%	\$185,000	\$62,250	34%
5 Expenses	\$185,000	\$70,000	38%	\$185,000	\$63,000	34%
<b>32431 Local Direct Loan</b>						
4 Revenues				\$0	\$8,000	-
<b>Total</b>		<b>(\$160,293)</b>	<b>-</b>		<b>(\$23,353)</b>	<b>-</b>

## Fund 48 Financial Aid - Evergreen Valley College

Fiscal Year	2025			2026		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>10501 Pell</b>						
4 Revenues	\$12,544,000	\$5,182,061	41%	\$12,544,000	\$5,400,608	43%
5 Expenses	\$12,544,000	\$5,385,113	43%	\$12,544,000	\$5,404,219	43%
<b>10502 SEOG</b>						
4 Revenues	\$511,249	\$142,625	28%	\$587,564	\$250,750	43%
5 Expenses	\$511,249	\$143,875	28%	\$587,564	\$250,500	43%
<b>10503 Direct Loan</b>						
4 Revenues	\$834,000	\$164,277	20%	\$382,771	\$101,456	27%
5 Expenses	\$834,000	\$181,969	22%	\$382,771	\$101,456	27%
<b>10508 ARPA HEERF III</b>						
5 Expenses	\$0	(\$600)	-	\$0	\$600	-
<b>22001 Cal Grant</b>						
4 Revenues	\$942,477	\$735,988	78%	\$1,151,924	\$574,874	50%
5 Expenses	\$942,477	\$466,139	49%	\$1,151,924	\$567,255	49%
<b>22011 SFRF Emergency Financial Aid</b>						
5 Expenses	\$0	\$1,750	-			
<b>22012 Emergency F.A. Supplement</b>						
5 Expenses	\$0	\$8,791	-			
<b>22013 Chafee Grant</b>						
4 Revenues	\$71,750	\$5,000	7%	\$20,000	\$18,000	90%
5 Expenses	\$71,750	\$7,500	10%	\$20,000	\$24,750	124%
<b>Total</b>		<b>\$35,414</b>	<b>-</b>		<b>(\$3,092)</b>	<b>-</b>

# Fund 96 Scholarships

Fiscal Year	2025			2026		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>1 San Jose City College</b>						
<b>32409 Internal Scholarships Foundati</b>						
4 Revenues	\$100,000	\$81,910	82%	\$100,000	\$78,944	79%
5 Expenses	\$100,000	\$81,910	82%	\$100,000	\$78,944	79%
<b>32410 Internal Scholarships ASB</b>						
4 Revenues	\$20,000	\$7,000	35%	\$20,000	\$19,500	98%
5 Expenses	\$20,000	\$7,000	35%	\$20,000	\$19,500	98%
<b>32411 External Scholarships</b>						
4 Revenues	\$268,082	\$147,774	55%	\$268,082	\$158,099	59%
5 Expenses	\$268,082	\$119,863	45%	\$268,082	\$147,004	55%
<b>2 Evergreen Valley College</b>						
<b>32409 Internal Scholarships Foundati</b>						
4 Revenues	\$50,000	\$53,025	106%	\$80,025	\$64,550	81%
5 Expenses	\$50,000	\$53,025	106%	\$80,025	\$64,550	81%
<b>32410 Internal Scholarships ASB</b>						
4 Revenues	\$24,000	\$11,500	48%	\$12,100	\$10,100	83%
5 Expenses	\$24,000	\$11,500	48%	\$12,100	\$10,100	83%
<b>32411 External Scholarships</b>						
4 Revenues	\$120,000	\$161,764	135%	\$218,253	\$130,794	60%
5 Expenses	\$120,000	\$144,487	120%	\$218,253	\$108,267	50%
<b>Total</b>		<b>\$45,188</b>	<b>-</b>		<b>\$33,622</b>	<b>-</b>

Fund 75 Trust Fund OPEB

Fiscal Year Object Group	2025			2026		
	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>1 Assets</b>						
19150 Investments	\$0	(\$1,642,522)	-	\$0	(\$974,522)	-
<b>Subtotal</b>	<b>\$0</b>	<b>(\$1,642,522)</b>	<b>-</b>	<b>\$0</b>	<b>(\$974,522)</b>	<b>-</b>
<b>4 Revenues</b>						
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%
<b>Subtotal</b>	<b>\$4,819,991</b>	<b>\$2,337,376</b>	<b>48%</b>	<b>\$4,304,537</b>	<b>\$1,690,801</b>	<b>39%</b>
<b>5 Expenses</b>						
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%
<b>Subtotal</b>	<b>\$2,882,494</b>	<b>\$694,857</b>	<b>24%</b>	<b>\$2,802,424</b>	<b>\$716,281</b>	<b>26%</b>
<b>Total</b>	<b>\$1,937,497</b>	<b>(\$3)</b>	<b>-</b>	<b>\$1,502,114</b>	<b>(\$2)</b>	<b>-</b>

Fund 81 L/T Debt Retiree Benefit Fund

Fiscal Year Object Group	2025			2026		
	Revised Budget	YTD_Actual	Actuals/Budget	Revised Budget	YTD_Actual	Actuals/Budget
<b>4 Revenues</b>						
48853 Retail Center Lease Revenue	\$686,600	\$284,390	41%	\$686,600	\$284,390	41%
48993 Interfund Trans In (81 fr 75)	\$2,676,150	\$1,303,286	49%	\$2,587,839	\$1,363,269	53%
<b>Subtotal</b>	<b>\$3,362,750</b>	<b>\$1,587,676</b>	<b>47%</b>	<b>\$3,274,439</b>	<b>\$1,647,659</b>	<b>50%</b>
<b>5 Expenses</b>						
53710 Retiree Benefit - Inst	\$2,676,150	\$1,305,898	49%	\$2,587,839	\$1,363,268	53%
57326 Interfund Trans Out (81 to 85)	\$686,600	\$335,957	49%	\$686,600	\$284,392	41%
<b>Subtotal</b>	<b>\$3,362,750</b>	<b>\$1,641,855</b>	<b>49%</b>	<b>\$3,274,439</b>	<b>\$1,647,660</b>	<b>50%</b>
<b>Total</b>	<b>\$0</b>	<b>(\$54,179)</b>	<b>-</b>	<b>\$0</b>	<b>(\$1)</b>	<b>-</b>

Fund 85 L/T Debt OPEB

Fiscal Year Object Group	2025			2026		
	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>4 Revenues</b>						
48970 Interfund Trans In (85 fr 81)	\$686,600	\$335,957	49%	\$686,600	\$284,392	41%
48994 Interfund Trans In (85 fr 10)	\$2,145,607	\$2,640,645	123%	\$2,239,593	\$1,411,471	63%
<b>Subtotal</b>	<b>\$2,832,207</b>	<b>\$2,976,602</b>	<b>105%</b>	<b>\$2,926,193</b>	<b>\$1,695,863</b>	<b>58%</b>
<b>5 Expenses</b>						
57120 Bond Interest Charges	\$2,832,207	\$1,767,328	62%	\$2,926,193	\$1,695,862	58%
<b>Subtotal</b>	<b>\$2,832,207</b>	<b>\$1,767,328</b>	<b>62%</b>	<b>\$2,926,193</b>	<b>\$1,695,862</b>	<b>58%</b>
<b>Total</b>		<b>\$1,209,274</b>			<b>\$1</b>	



SAN JOSÉ · EVERGREEN  
Community College District

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**SUPPLEMENTAL  
INFORMATION**

**Districtwide Legal**

Fiscal Year Fund	2025			2026		
	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10 General Fund	\$590,450	\$181,976	31%	\$601,500	\$141,769	24%
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		\$8,372	-		\$4,063	-
<b>Total</b>	<b>\$840,450</b>	<b>\$190,348</b>	<b>23%</b>	<b>\$851,500</b>	<b>\$145,832</b>	<b>17%</b>

**Property Tax YTD Budget and Actuals**

Fiscal Year	2025			2026		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>00000 User Unspecified</b>						
48672 Secured Homeowners Exempt	\$381,000	\$57,187	15%	\$374,000	\$56,163	15%
48811 Secured Property Tax Revenues	\$119,235,000	\$44,924,844	38%	\$124,087,000	\$47,349,686	38%
48812 Supplemental Secured Prop. Tax	\$2,336,000	\$759,821	33%	\$3,724,000	\$783,228	21%
48813 Unsecured Roll Property Taxes	\$7,677,000	\$7,440,695	97%	\$7,797,000	\$6,326,308	81%
48819 RDA Residual Pmts	\$12,574,000	\$0	-	\$11,935,000	\$0	-
<b>Subtotal</b>	<b>\$142,203,000</b>	<b>\$53,182,547</b>	<b>37%</b>	<b>\$147,917,000</b>	<b>\$54,515,385</b>	<b>37%</b>
<b>35401 Redevelopment Agency Pass-Thru</b>						
48818 RDA Passthru(AB1290)(47.5%)	\$4,101,150	\$0	-	\$3,836,575	\$0	-
<b>Subtotal</b>	<b>\$4,101,150</b>	<b>\$0</b>	<b>-</b>	<b>\$3,836,575</b>	<b>\$0</b>	<b>-</b>
<b>35801 Unitary-Property Taxes</b>						
48811 Secured Property Tax Revenues	\$1,291,725	\$517,410	40%	\$1,423,000	\$0	-
<b>Subtotal</b>	<b>\$1,291,725</b>	<b>\$517,410</b>	<b>40%</b>	<b>\$1,423,000</b>	<b>\$0</b>	<b>-</b>
<b>35802 Unitary RailRoad-Property Tax</b>						
48811 Secured Property Tax Revenues	\$23,276	\$8,549	37%			
<b>Subtotal</b>	<b>\$23,276</b>	<b>\$8,549</b>	<b>37%</b>			
<b>Total</b>	<b>\$147,619,150</b>	<b>\$53,708,506</b>	<b>36%</b>	<b>\$153,176,575</b>	<b>\$54,515,385</b>	<b>36%</b>

**QUARTERLY FINANCIAL STATUS REPORT**  
(Financial Report for Fiscal Year 2025-2026, Quarter: 1)

**District:** SAN JOSE-EVERGREEN

**District Code:** 470

I, the District Chief Business Officer, hereby certify that the information in the Quarterly Financial Status Report (CCFS-311Q) is prepared in accordance with Title 5, Section 58310 and is accurate and complete to the best of my knowledge.

**Chief Business Officer:** Edwin Chandrasekar

**Electronic Certification Date:** Wednesday, November 12, 2025

Contact: Shannon Beckham (408) 531-6148	Consultant – Executive Director of Fiscal Services focus Ext: Shannon.Beckham@sjeccd.edu
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**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.**

Fiscal Year: 2025

Quarter Ended: 1

As of June 30 for the fiscal year specified

Line	Description	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Projected 2025-2026
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	160,011,432	167,278,741	176,491,278	178,163,568
A.2	Other Financing Sources (Object 8900)	6,814,791	3,496,444	3,237,152	2,476,626
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	166,826,223	170,775,185	179,728,430	180,640,194
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	145,250,005	149,505,698	159,481,055	175,739,493
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	15,224,321	16,154,160	16,541,862	10,015,769
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	160,474,326	165,659,858	176,022,917	185,755,262
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	6,351,897	5,115,327	3,705,513	(5,115,068)
D.	<b>Fund Balance, Beginning</b>	39,493,552	45,845,449	50,960,776	54,666,288
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	39,493,552	45,845,449	50,960,776	54,666,288
E.	<b>Fund Balance, Ending (C. + D.2)</b>	45,845,449	50,960,776	54,666,289	49,551,220
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	28.6%	30.8%	31.1%	26.7%

As of the specified quarter ended for each fiscal year

Line	Description	2022-2023	2023-2024	2024-2025	2025-2026
<b>II. Total General Fund Cash Balance (Unrestricted and Restricted)</b>					
H.1	Cash, excluding borrowed funds	51,912,960	37,581,755	105,519,701	115,463,685
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	51,912,960	37,581,755	105,519,701	115,463,685

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>III. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
I.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	177,866,219	178,163,568	6,521,833	3.7%
I.2	Other Financing Sources (Object 8900)	2,443,934	2,476,626	0	0.0%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	180,310,153	180,640,194	6,521,833	3.6%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	175,731,875	175,739,493	36,629,987	20.8%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	10,015,769	10,015,769	2,546,137	25.4%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	185,747,644	185,755,262	39,176,124	21.1%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	(5,437,491)	(5,115,068)	(32,654,291)	
L.	<b>Fund Balance, Beginning</b>	54,666,288	54,666,288	54,666,288	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	<b>Adjusted Fund Balance, Beginning (L + L.1)</b>	54,666,288	54,666,288	54,666,288	
M.	<b>Fund Balance, Ending (K. + L.2)</b>	49,228,797	49,551,220	22,011,997	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	26.5%	26.7%		

**IV. Has the district settled any employee contracts during this quarter?**

**NO**

**V. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?**

**NO**

If yes, list events and their financial ramifications.

**VI. Does the district have significant fiscal problems that must be addressed?**

**This Year?**

**NO**

If yes, what are the problems and what actions will be taken?

**Next Year?**

**NO**