



SAN JOSÉ · EVERGREEN  
Community College District

# 2024-25 QUARTER THREE BUDGET REPORT

MAY 13, 2025

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









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***Prepared in collaboration with  
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**SAN JOSÉ · EVERGREEN**  
Community College District

## **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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## **2024-25 Third Quarter Report**

### **SUMMARY OF MAJOR CHANGES**

The District has completed its financial analysis for the third quarter of operations (January 1, 2025 through March 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. Also, included in this report is a supplemental information section that contains the State Quarterly Report (311Q).

#### **Enrollment & Productivity**

##### **General Purpose Fund**

Under the 2024-25 Adopted Budget assumptions, we anticipated serving 10,550 resident and nonresident full-time equivalent students (FTES). This number reflected estimated resident enrollment of 9,850 FTES and nonresident enrollment of 700 FTES. Based on trends seen during the Fall 2024 and Spring 2025 quarters, the District is experiencing flat resident and nonresident enrollment in the third quarter FY2024-25 compared to the prior year third quarter, which is described below. This result reflects a slowing in enrollment growth for the district.

For fiscal year 2024-25, 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 third quarter FY2024-25 reflect a \$4.7 million increase compared to the previous year's third quarter actuals. This increase is primarily from the timing of property tax receipts and by lower state revenues.
- Enrollment revenues increased \$0.1M for the third quarter FY2024-25 at \$9.9M compared to the prior year third quarter at \$9.8M. Growth in the number of resident students (credit)

enrolled during this current period is 9,776 FTES based on the P2 320 Attendance Report, and is relatively unchanged (0.3%) from the 9,746 FTES in the prior year third quarter. Nonresident students (credit) has decreased from 633 FTES to 575 FTES for the same period, and is volatile in nature. Therefore, the District staff recommends treating this additional revenue as one-time/ temporary funding and allocating it to the Budget Stabilization Fund to help build a rainy-day fund coverage.

- Local property taxes amounted to \$98.6M in the third quarter FY2024-25, a \$6.3 million increase from \$92.4M in the prior year third quarter. However, supplemental property taxes have decreased by \$1.0M from the prior year third quarter, reflecting slowing in the residential resale market with the persistently high interest rates, limited housing inventory, and uncertainty in the real estate market around recession fears.

### **Expenditures**

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

- The certificated salaries category for FY2024-25 has experienced a 1% increase when compared to the prior third quarter. The increase is attributed to the 4% salary increase offset by backfill of full-time positions with adjuncts.
- The classified salaries experienced a 5.0% increase for FY2024-25 when compared to the prior year third quarter. The increase is attributed to the 4% salary increase, along with filling vacant classified positions.
- The benefits category experienced an increase of 5% when compared to the prior third quarter. This rise is primarily attributed to a 6% increase in health benefits costs offset by a timing in the payment of workers' comp premiums (will be paid in April for FY2024-25 and paid in the prior year third quarter in March).
- 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. We will continue to monitor these balances and update the projections accordingly.
- The District transferred \$1.25M to Fund 11 to address shortfalls in the Parking Fund during this third quarter. Similarly, in the prior year third quarter, the District also made a comparable transfer of funds for \$1.3M.

## **Fund Balance**

At the third quarter, the projected ending fund balance is \$32.7M, with the majority allocated to current encumbrances amounting to \$4.1M. In addition, we anticipate a total projected expense of \$172M. In the final quarter, the District will have a projected fund balance breakdown 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 FY2024-25 budgets, with reduction in funding and new funding related to a few new programs. Under the 2022 Budget Act, a statewide, one-time allocation of \$840.7M and \$150M was allocated respectively to the Physical Plant and Instructional Support Fund and Retention and Enrollment Outreach Fund. However, the allocation was reduced under the 2023 Budget Act to \$346.4M available across 2022-23 and 2023-24 for Physical Plant and Instructional Support, and to \$94.6M for Retention and Enrollment Fund. Unfortunately, the 2024-25 Budget Act did not provide funding for the Physical Plant and Instructional Support program. 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.

## **Governor's Proposed 2025-26 Budget**

Each year the state provides funding to support the general operations and student support functions of 116 community college districts. The Governor released the proposed 2025-26 Budget in January, and this is the first time in two years where the Governor's state budget is roughly balanced at \$322.2 billion. The proposed 2025-26 budget is an 8% increase over the prior year. Drivers for the increase include an improved economic outlook and upturn in the stock market (capital gains tax revenues). As such, personal income and sales and use taxes are much higher than previous years, which together account for 75% of total general fund revenues. Specific to public education, the Proposition 98 guarantee would remain relatively flat in 2025-26 and 2024-25, at \$119 billion.

However, the budget proposal relies primarily on fiscal estimates created in November. The financial impact of the wildfires in the Los Angeles area and how the state may shift budget



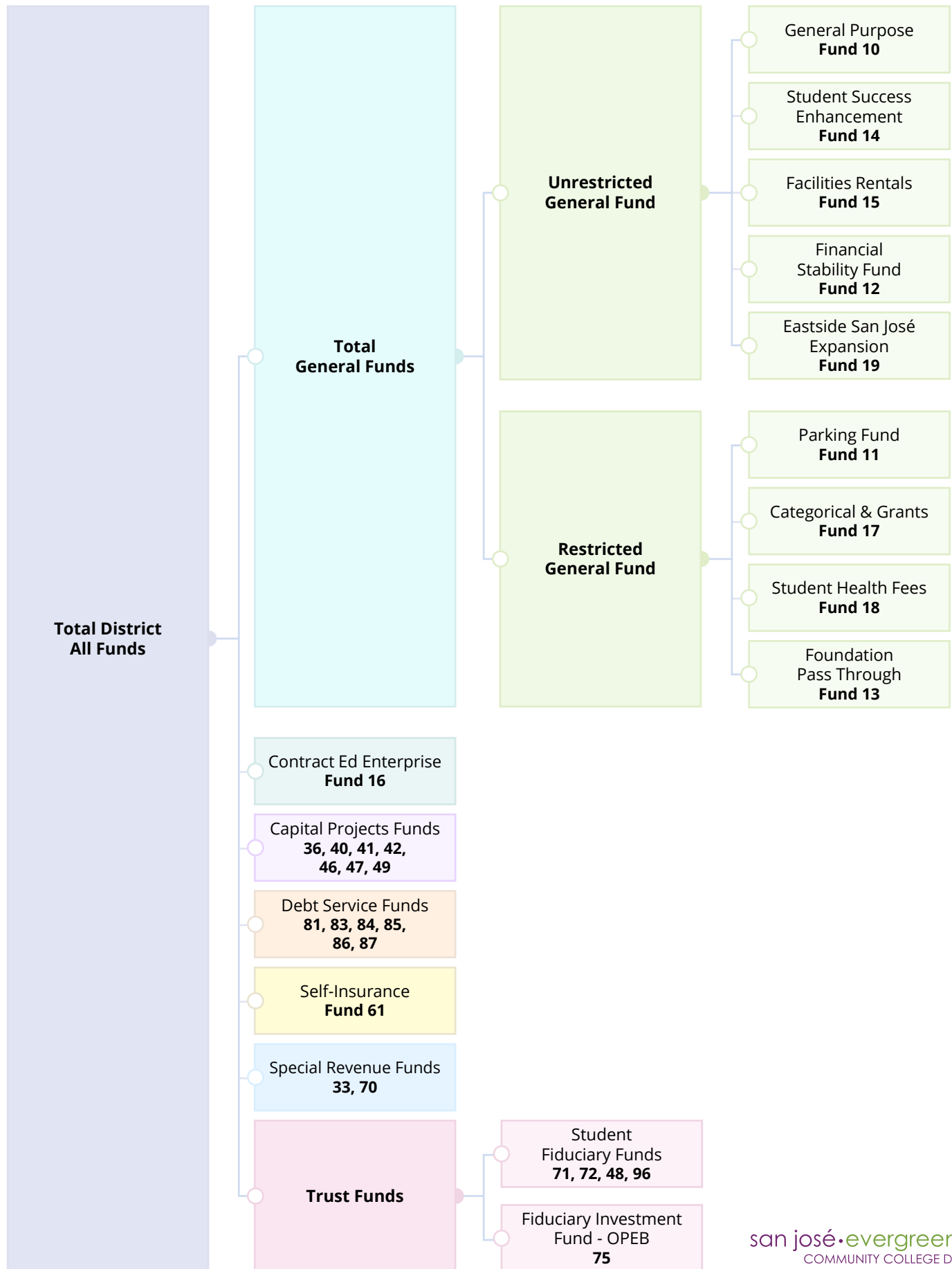
priorities in response is yet unknown. In addition, state revenues are dependent, in part, on stock market performance, which is always difficult to predict. With a new federal administration and congress, there are significant unknowns in how federal funding may change and how new policies will impact financial markets and the state of California specifically. The Governor acknowledged these variables in his presentation of the budget and they may require significant changes to the to the budget proposal in the May Revise.

### **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



## **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. This fund includes board-designated monies which represent a commitment of unrestricted resources that are stipulated by the Board of Trustees to be used for a specific purpose. Such resources designations may be changed at the Board's discretion.

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

The District has consolidated funds to account for its unrestricted general fund activities. The unrestricted general fund is the primary operating fund of the District and records all transactions that are not otherwise required by law or regulation to be recorded in another fund. This fund is used to account for revenues received from State apportionment, interest income, property taxes, lottery receipts, student enrollment fees, and several miscellaneous sources. The evaluation of expenditures utilized the previous years' actual expenses to create realistic budgets, although the budgets may not reflect the full cost of programs and services. Interfund transfers are made to move appropriations and dollars from one fund to another for the purpose of paying for expenditures using the structure required by generally accepted accounting principles applied to governmental entities. The transfer of funds allows money to be moved from one fund to a second fund with the second fund then being responsible for paying all operating costs of that program. This practice allows all program expenditures related to the operation of the program, regardless of funding sources, to be accounted for in a single fund.

Fund 10 YTD Actuals

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
4 Revenues						
48 Revenues						
481 Federal Revenue	\$18,373	\$19,478	106%	\$24,919	\$22,028	88%
486 State Revenue	\$11,563,827	\$5,393,264	47%	\$11,416,945	\$4,443,342	39%
488 Local Revenue	\$151,444,276	\$103,865,085	69%	\$160,421,386	\$109,835,128	68%
489 Other Financing Sources	\$361,283	\$311,731	86%	\$1,025,627	\$17,545	2%
Subtotal	\$163,387,759	\$109,589,558	67%	\$172,888,877	\$114,318,043	66%
5 Expenses						
51 Academic Salaries	\$58,375,919	\$47,513,609	81%	\$60,159,661	\$47,826,284	79%
52 Classified Salaries	\$34,175,867	\$23,396,176	68%	\$34,672,385	\$24,604,555	71%
53 Employee Benefits	\$47,089,330	\$29,039,070	62%	\$47,430,489	\$30,484,417	64%
54 Supplies and Materials	\$1,321,871	\$649,356	49%	\$1,162,874	\$629,863	54%
55 Other Operating Exp & Serv	\$19,234,325	\$10,796,578	56%	\$19,587,012	\$11,548,498	59%
56 Capital Outlay	\$386,242	\$198,802	51%	\$284,086	\$95,982	34%
57 Other Outgo	\$8,341,968	\$5,555,560	67%	\$8,728,307	\$5,905,803	68%
Subtotal	\$168,925,522	\$117,149,151	69%	\$172,024,814	\$121,095,402	70%
Total	(\$5,537,763)	(\$7,559,593)	137%	\$864,062	(\$6,777,359)	-



Fund 10 YTD Actuals

1 San Jose City College

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD_ACTUAL	Actuals/Budget	Revised Budget	YTD_ACTUAL	Actuals/Budget
▲						
4 Revenues						
48 Revenues						
481 Federal Revenue	\$4,047	\$5,151	127%	\$6,000	\$3,110	52%
486 State Revenue	\$54,799	\$41,650	76%	\$58,403	\$39,713	68%
488 Local Revenue	\$4,746,923	\$4,925,885	104%	\$5,269,419	\$4,471,302	85%
489 Other Financing Sources	\$305,887	\$1,748	1%	\$203,077	\$13,365	7%
Subtotal	\$5,111,656	\$4,974,434	97%	\$5,536,899	\$4,527,490	82%
5 Expenses						
51 Academic Salaries	\$29,795,036	\$23,729,108	80%	\$30,963,640	\$23,293,877	75%
52 Classified Salaries	\$9,538,220	\$6,885,012	72%	\$9,784,242	\$7,299,920	75%
53 Employee Benefits	\$15,324,023	\$11,960,926	78%	\$15,825,407	\$13,732,275	87%
54 Supplies and Materials	\$423,696	\$201,431	48%	\$329,445	\$186,699	57%
55 Other Operating Exp & Serv	\$2,512,882	\$882,247	35%	\$2,239,755	\$941,645	42%
56 Capital Outlay	\$86,788	(\$8,221)	-	\$90,156	\$48,211	53%
57 Other Outgo	\$165,329	\$397	0%	\$61,811	\$0	-
Subtotal	\$57,845,974	\$43,650,900	75%	\$59,294,457	\$45,502,627	77%
Total	(\$52,734,318)	(\$38,676,466)	73%	(\$53,757,558)	(\$40,975,137)	76%

Fund 10 YTD Actuals

4 Milpitas Joint-Use Ed. Ctr

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
4 Revenues						
48 Revenues						
488 Local Revenue	\$2,100	\$148,453	7069%	\$309,842	\$134,192	43%
Subtotal	\$2,100	\$148,453	7069%	\$309,842	\$134,192	43%
5 Expenses						
51 Academic Salaries	\$46,886	\$15,620	33%	\$77,269	\$25,880	33%
52 Classified Salaries	\$580,046	\$293,630	51%	\$542,703	\$413,798	76%
53 Employee Benefits	\$448,940	\$236,311	53%	\$387,909	\$287,890	74%
54 Supplies and Materials	\$30,907	\$21,885	71%	\$30,574	\$22,472	74%
55 Other Operating Exp & Serv	\$107,769	\$59,703	55%	\$115,202	\$76,603	66%
57 Other Outgo	\$0	\$0	-			
Subtotal	\$1,214,548	\$627,149	52%	\$1,153,657	\$826,643	72%
Total	(\$1,212,448)	(\$478,696)	39%	(\$843,815)	(\$692,451)	82%

Fund 10 YTD Actuals

2 Evergreen Valley College

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
▲ 4 Revenues						
48 Revenues						
481 Federal Revenue	\$14,327	\$14,327	100%	\$18,919	\$18,918	100%
486 State Revenue	\$72,028	\$54,739	76%	\$70,672	\$48,058	68%
488 Local Revenue	\$4,413,903	\$4,965,151	112%	\$5,319,605	\$5,538,071	104%
489 Other Financing Sources	\$50,396	\$309,367	614%	\$822,550	\$4,180	1%
Subtotal	\$4,550,653	\$5,343,584	117%	\$6,231,745	\$5,609,227	90%
5 Expenses						
51 Academic Salaries	\$28,147,677	\$23,459,623	83%	\$28,343,127	\$24,123,200	85%
52 Classified Salaries	\$10,798,413	\$7,142,896	66%	\$11,134,305	\$7,492,348	67%
53 Employee Benefits	\$17,022,418	\$11,703,986	69%	\$17,351,634	\$13,738,521	79%
54 Supplies and Materials	\$273,855	\$129,206	47%	\$301,570	\$162,221	54%
55 Other Operating Exp & Serv	\$1,253,140	\$437,140	35%	\$1,699,960	\$439,219	26%
56 Capital Outlay	\$212,216	\$142,698	67%	\$88,726	\$23,807	27%
57 Other Outgo	\$187,199	\$1,000	1%	\$87,564	\$1,000	1%
Subtotal	\$57,894,918	\$43,016,549	74%	\$59,006,887	\$45,980,316	78%
Total	(\$53,344,265)	(\$37,672,965)	71%	(\$52,775,142)	(\$40,371,089)	76%

Fund 10 YTD Actuals

9 District Offices

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
4 Revenues						
48 Revenues						
486 State Revenue	\$11,437,000	\$5,296,875	46%	\$11,287,870	\$4,355,571	39%
488 Local Revenue	\$142,281,350	\$93,825,596	66%	\$149,522,520	\$54,691,563	37%
489 Other Financing Sources	\$5,000	\$616	12%			
Subtotal	\$153,723,350	\$99,123,087	64%	\$160,810,390	\$59,047,134	37%
5 Expenses						
51 Academic Salaries	\$386,320	\$309,258	80%	\$775,625	\$383,327	49%
52 Classified Salaries	\$13,259,188	\$9,074,638	68%	\$13,211,135	\$9,398,489	71%
53 Employee Benefits	\$14,293,949	\$5,137,847	36%	\$13,865,538	\$2,725,731	20%
54 Supplies and Materials	\$593,412	\$296,834	50%	\$501,286	\$258,471	52%
55 Other Operating Exp & Serv	\$15,360,534	\$9,417,488	61%	\$15,532,095	\$10,091,031	65%
56 Capital Outlay	\$87,238	\$64,325	74%	\$105,203	\$23,964	23%
57 Other Outgo	\$7,989,441	\$5,554,163	70%	\$8,578,932	\$5,904,803	69%
Subtotal	\$51,970,082	\$29,854,553	57%	\$52,569,813	\$28,785,816	55%
Total	\$101,753,268	\$69,268,534	68%	\$108,240,577	\$30,261,318	28%

Fund 10 YTD Actual - Salaries

Fiscal Year	2024			2025		
Salaries	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
Classified Salaries						
52110 Reg, Other Than Instruction - Un	\$20,531,529	\$13,953,009	68%	\$21,245,997	\$15,016,637	71%
52111 Regular, Professional Growth	\$3,500	\$25,611	732%		\$29,546	-
52210 Instructional Aide -Classified	\$2,929,173	\$1,865,747	64%	\$2,974,213	\$1,981,305	67%
52211 Inst Aide, Professional Growth		\$2,982	-		\$4,303	-
52310 Hrly, Other Than Instruction	\$242,074	\$178,220	74%	\$250,218	\$144,271	58%
52320 Student Assistants (Non-Inst)	\$36,250	\$43,564	120%	\$5,250	\$17,113	326%
52350 Substitutes	\$17,560	\$135,720	773%	\$6,768	\$112,934	1669%
52351 Overtime	\$88,154	\$537,449	610%	\$48,804	\$445,821	913%
52410 Hrly, Instructional Aide	\$395,992	\$302,881	76%	\$397,608	\$322,211	81%
52420 Hrly, Instructional Tutors	\$161,163	\$126,989	79%	\$131,105	\$132,205	101%
52451 Instructional Overtime		\$5,541	-		\$57	-
Subtotal	\$24,405,395	\$17,177,713	70%	\$25,059,963	\$18,206,403	73%
Faculty Salaries						
51111 Regular Classroom - Unit	\$25,408,250	\$18,529,918	73%	\$25,470,875	\$18,567,538	73%
51140 Sabbaticals - Reg Classroom	\$944,704	\$442,596	47%	\$1,138,170	\$779,628	68%
51211 Other Contract Salaries - Unit	\$6,297,031	\$4,917,398	78%	\$6,210,918	\$4,709,905	76%
51240 Sabbaticals-Oth Contract Sal	\$155,426	\$127,168	82%	\$330,878	\$270,720	82%
51310 Hourly Instr - Day	\$14,767,500	\$15,192,668	103%	\$16,082,961	\$15,664,954	97%
51320 Hourly Instr - Short-Term	\$52,802	\$162,026	307%	\$49,703	\$292,225	588%
51340 Hourly Instr - Smr Session	\$2,830,263	\$3,498,859	124%	\$2,523,213	\$2,815,700	112%
51350 Hourly Instr - Substitutes	\$622,461		-	\$980,296	\$43,533	4%
51400 Hrly Cert Sal-Non Teach	\$2,561,974	\$1,069,312	42%	\$2,332,824	\$915,800	39%
Subtotal	\$53,640,410	\$43,939,945	82%	\$55,119,838	\$44,060,003	80%
Management Salaries						
51220 Mgmt Contract Salaries	\$4,735,509	\$3,573,664	75%	\$5,039,823	\$3,766,281	75%
52120 Classified Managers Non Instru	\$6,330,611	\$4,177,700	66%	\$5,938,206	\$4,117,712	69%
52130 Classified Supervisors Non Ins	\$1,787,010	\$1,012,856	57%	\$1,921,889	\$1,164,691	61%
52140 Confidential Employees Non Ins	\$1,652,851	\$1,027,907	62%	\$1,752,327	\$1,115,749	64%
Subtotal	\$14,505,981	\$9,792,127	68%	\$14,652,245	\$10,164,433	69%
Total	\$92,551,786	\$70,909,785	77%	\$94,832,046	\$72,430,839	76%



Fund 14 Student Success Enhancement Actuals

Fiscal Year	2024			2025		
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	2024			2025		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
48 Revenues						
1 San Jose City College	\$339,006	\$135,000	40%	\$225,000	\$155,871	69%
2 Evergreen Valley College	\$200,000	\$107,811	54%	\$200,000	\$195,985	98%
Subtotal	\$539,006	\$242,811	45%	\$425,000	\$351,856	83%
52 Classified Salaries						
1 San Jose City College	\$274,335	\$218,804	80%	\$304,794	\$187,485	62%
2 Evergreen Valley College	\$76,699	\$61,003	80%	\$88,793	\$69,226	78%
Subtotal	\$351,034	\$279,807	80%	\$393,587	\$256,711	65%
53 Employee Benefits						
1 San Jose City College	\$214,674	\$158,213	74%	\$232,642	\$136,324	59%
2 Evergreen Valley College	\$79,407	\$60,470	76%	\$86,429	\$64,754	75%
Subtotal	\$294,081	\$218,683	74%	\$319,071	\$201,078	63%
54 Supplies and Materials						
1 San Jose City College	\$80,337	\$3,198	4%	\$0	\$0	-
2 Evergreen Valley College	\$32,000	\$806	3%	\$32,000	\$2,160	7%
Subtotal	\$112,337	\$4,004	4%	\$32,000	\$2,160	7%
55 Other Operating Exp & Serv						
1 San Jose City College	\$1,258,357	\$16,049	1%	\$1,619,109	\$176	0%
2 Evergreen Valley College	\$2,514,539	\$22,938	1%	\$2,872,064	\$22,939	1%
Subtotal	\$3,772,896	\$38,987	1%	\$4,491,173	\$23,115	1%
56 Capital Outlay						
2 Evergreen Valley College	\$220,189	\$1,678	1%	\$220,189	\$0	-
Subtotal	\$220,189	\$1,678	1%	\$220,189	\$0	-
Total	(\$4,211,531)	(\$300,348)	7%	(\$5,031,020)	(\$131,208)	3%

Fund 19 East San Jose

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
48 Revenues	\$680,875	\$1,250,000	184%	\$680,875	\$680,875	100%
51 Academic Salaries	\$2,000	\$0	-	\$0	\$215,828	-
52 Classified Salaries	\$128,482	\$65,555	51%	\$221,780	\$0	-
53 Employee Benefits	\$83,447	\$33,056	40%	\$157,379	\$45,961	29%
54 Supplies and Materials	\$0	\$0	-	\$3,500	\$929	27%
55 Other Operating Exp & Serv	\$678,477	\$27,178	4%	\$747,319	\$14,358	2%
2 Evergreen Valley College						
48 Revenues	\$569,125	\$0	-	\$569,125	\$569,125	100%
55 Other Operating Exp & Serv	\$569,125	\$0	-	\$569,125	\$0	-
57 Other Outgo				\$569,125	\$0	-
9 District Offices						
52 Classified Salaries				\$0	\$69,421	-
53 Employee Benefits				\$0	\$35,847	-
Total	(\$211,531)	\$1,124,211	-	(\$1,018,228)	\$867,656	-

## **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	2024			2025		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
48 Revenues						
9 District Offices	\$1,507,646	\$1,102,910	73%	\$1,852,660	\$1,145,742	62%
2 Evergreen Valley College	\$243,000	\$217,331	89%	\$243,000	\$205,359	85%
1 San Jose City College	\$243,000	\$195,039	80%	\$243,000	\$115,937	48%
Subtotal	\$1,993,646	\$1,515,280	76%	\$2,338,660	\$1,467,038	63%
52 Classified Salaries						
9 District Offices	\$817,191	\$621,782	76%	\$902,983	\$605,946	67%
2 Evergreen Valley College	\$19,898	\$17,547	88%	\$22,081	\$17,565	80%
1 San Jose City College	\$15,916	\$12,845	81%	\$18,421	\$13,734	75%
Subtotal	\$853,005	\$652,174	76%	\$943,485	\$637,245	68%
53 Employee Benefits						
9 District Offices	\$622,787	\$381,217	61%	\$666,663	\$380,721	57%
2 Evergreen Valley College	\$16,085	\$12,497	78%	\$17,591	\$13,206	75%
1 San Jose City College	\$9,069	\$7,018	77%	\$10,221	\$7,593	74%
Subtotal	\$647,941	\$400,732	62%	\$694,475	\$401,520	58%
54 Supplies and Materials						
9 District Offices	\$3,200	\$800	25%	\$8,565	\$7,574	88%
2 Evergreen Valley College	\$1,990	\$1,986	100%	\$1,500	\$163	11%
1 San Jose City College	\$7,000	\$7,038	101%	\$0	\$6,839	-
Subtotal	\$12,190	\$9,824	81%	\$10,065	\$14,576	145%
55 Other Operating Exp & Serv						
9 District Offices	\$81,500	\$77,458	95%	\$139,900	\$95,490	68%
2 Evergreen Valley College	\$197,898	\$181,006	91%	\$193,500	\$186,958	97%
1 San Jose City College	\$188,000	\$173,154	92%	\$195,000	\$89,518	46%
Subtotal	\$467,398	\$431,618	92%	\$528,400	\$371,966	70%
56 Capital Outlay						
9 District Offices				\$42,235	\$37,008	88%
2 Evergreen Valley College	\$13,112	\$13,112	100%			
Subtotal	\$13,112	\$13,112	100%	\$42,235	\$37,008	88%
Total	\$0	\$7,820	-	\$120,000	\$4,723	4%

Fund 13 Foundation Pass Through

Fiscal Year	2024			2025		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
48 Revenues						
9 District Offices	\$924,395	\$633,166	68%	\$973,737	\$593,798	61%
Subtotal	\$924,395	\$633,166	68%	\$973,737	\$593,798	61%
51 Academic Salaries						
1 San Jose City College	\$0	\$26,123	-	\$36,262	\$24,667	68%
2 Evergreen Valley College	\$0	\$31,874	-	\$30,085	\$10,167	34%
9 District Offices	\$0	\$49,118	-	\$33,159	\$37,214	112%
Subtotal	\$0	\$107,115	-	\$99,506	\$72,048	72%
52 Classified Salaries						
9 District Offices	\$549,453	\$322,625	59%	\$514,540	\$314,489	61%
Subtotal	\$549,453	\$322,625	59%	\$514,540	\$314,489	61%
53 Employee Benefits						
1 San Jose City College	\$0	\$6,625	-	\$15,577	\$4,383	28%
2 Evergreen Valley College	\$0	\$6,314	-	\$13,577	\$545	4%
9 District Offices	\$374,942	\$190,487	51%	\$330,537	\$202,333	61%
Subtotal	\$374,942	\$203,426	54%	\$359,691	\$207,261	58%
Total	\$0	\$0	-	\$0	\$0	

17 Grants/Categories - Revenue

Fiscal Year	2024			2025		
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	\$3,931,576	\$2,368,730	60%	\$2,983,489	\$946,211	32%
Sub Total	\$3,931,576	\$2,368,730	60%	\$2,983,489	\$946,211	32%
[-] 2 State						
486 State Revenue	\$35,636,251	\$12,123,616	34%	\$32,051,062	\$10,447,470	33%
488 Local Revenue				\$158,000	\$26,966	17%
489 Other Financing Sources	\$0	\$0	-			
Sub Total	\$35,636,251	\$12,123,616	34%	\$32,209,062	\$10,474,436	33%
[-] 3 Local Revenues						
486 State Revenue	\$4,810	\$0	-			
488 Local Revenue	\$532,754	\$61,156	11%	\$1,267,700	\$577,804	46%
Sub Total	\$537,564	\$61,156	11%	\$1,267,700	\$577,804	46%
Total	\$40,105,392	\$14,553,502	36%	\$36,460,251	\$11,998,451	33%

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
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	\$373,725	\$334,281	89%	\$360,000	\$419,938	117%
10401 VTEA Title I-C	\$218,897	\$149,101	68%	\$291,416	\$168,782	58%
10506 CRRSAA HEERF II	\$702,560	\$702,565	100%	\$0	(\$220)	-
10508 ARPA HEERF III	\$651,710	\$651,709	100%	\$0	\$0	-
10509 ARPA HEERF III MSI	\$0	\$0	-			
10702 Title V Grant - Year 2				\$0	\$6,450	-
10721 Title V: GANAS - Y1	\$0	\$0	-			
10722 Title V: GANAS - Y2	\$0	(\$5)	-			
10723 Title V: GANAS - Y3	\$489,153	\$436,356	89%	\$591,268	\$405,898	69%
10724 Title V: GANAS - Y4	\$593,766	\$132,238	22%	\$327,929	\$92,280	28%
10731 MESA SJSU Federal 21-22 Y1	\$135,766	\$0	-	\$135,766	\$0	-
10733 MESA SJSU 23-24 Y3	\$115,000	\$88,380	77%	\$124,634	\$96,279	77%
10741 Title V: Si Se Puede - Y1	\$583,841	\$0	-	\$1,081,864	\$318,295	29%
10801 Veteran's Administration	\$19,800	\$0	-	\$19,800	\$300	2%
11101 TANF	\$47,359	\$27,378	58%	\$50,811	\$9,089	18%
Total	\$3,931,576	\$2,522,003	64%	\$2,983,489	\$1,517,091	51%
2 State						
20201 EOP&S	\$1,906,515	\$968,314	51%	\$2,103,983	\$1,585,788	75%
20203 NextUp	\$628,223	\$128,762	20%	\$725,305	\$263,821	36%
20211 Learning Aligned Employmt Prog	\$1,151,419	\$83,798	7%	\$0	\$0	-
20212 Equitable Placement, Planning	\$365,000	\$87,659	24%	\$257,925	\$125,590	49%
20301 DSP/Student Accessibility	\$1,596,282	\$632,321	40%	\$1,537,935	\$895,030	58%
20305 LGBTQ+	\$133,922	\$16,831	13%	\$155,698	\$7,886	5%
20307 Student Transfer Achievement	\$565,217	\$6,175	1%	\$486,522	\$301,823	62%



17 Grants/Categories - Expense

Fiscal Year	2024			2025		
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	\$27,296	\$9,164	34%	\$10,000	\$0	-
20309 Transfer Articul Ethnic Study	\$48,695	\$0	-	\$31,627	\$10,622	34%
20321 Common Course Numbering				\$913,043	\$34,724	4%
20400 Student Equity & Achievement	\$3,183,553	\$1,659,518	52%	\$3,494,354	\$1,871,526	54%
20401 Student Success & Support Prog	\$0	\$0	-	\$0	\$0	-
20405 Zero Textbook Cost Degree	\$174,517	\$39,069	22%	\$157,860	\$20,016	13%
20408 Veteran Resource Center (SSSP)	\$140,717	\$49,688	35%	\$114,480	\$54,308	47%
20409 Dream Resource Liaison	\$85,002	\$46,564	55%	\$82,049	\$50,985	62%
20421 Basic Needs Centers	\$432,635	\$131,832	30%	\$539,458	\$194,772	36%
20422 Student Food House Spt-BasicNd	\$471,201	\$131,089	28%	\$268,783	\$228,359	85%
20423 Student Housing (Planning)	\$235,000	\$5,998	3%	\$229,002	\$0	-
20429 Asian Amer HI Pcfc Islnd Stud	\$280,297	\$41,170	15%	\$359,077	\$114,245	32%
20702 IEPI Innovation&Effectiveness	\$0	\$0	-	\$186,134	\$36,358	20%
20711 Umoja Community Edu Foundation	\$197,641	\$70,422	36%	\$185,594	\$63,663	34%
20731 MESA State 22-23 Y1	\$797,224	\$140,875	18%	\$850,549	\$282,030	33%
20801 State Apport-Apprentices	\$1,661,699	\$215,300	13%	\$1,945,196	\$79,755	4%
20804 Apprent Pathways Demonstration	\$200,000	\$0	-	\$200,000	\$3,563	2%
20811 CA Apprenticeship Initiative	\$134,955	\$10,173	8%	\$38,057	\$0	-
20812 CA Apprentice Init-Googl Elmwd	\$338,297	\$29,935	9%	\$402,319	\$60,893	15%
20816 CA Apprentice Init - Teacher	\$1,500,000	\$125,829	8%	\$1,280,704	\$93,539	7%
21001 County Excess Costs Serv-CALWORKS	\$212,000	\$86,861	41%	\$212,000	\$70,558	33%
21201 CALWORKS	\$296,189	\$279,351	94%	\$390,306	\$227,387	58%
21301 Financial Aid Administr SFAA	\$321,065	\$157,267	49%	\$420,802	\$259,749	62%
21302 Financial Aid Technology	\$38,473	\$38,473	100%	\$72,952	\$0	-
21303 Fin Aid Admin SFAA - One Time				\$120,192	\$89,889	75%
-						

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
[-] 1 San Jose City College						
[-] 5 Expenses						
[-] 2 State						
21401 Block Grant - Instr. Support	\$974,769	\$72,320	7%	\$868,294	\$7,200	1%
21506 Block Grant - Phys Plant 21-22	\$582,652	\$518,087	89%			
21507 Block Grant - Phys Plant 22-23	\$1,947,033	\$780,643	40%	\$759,271	\$0	-
21508 Block Grant-Physic Plant 23-24	\$33,098	\$0	-	\$33,098	\$0	-
21611 Covid 19 Recovery Block Grant	\$3,013,286	\$2,198,855	73%	\$808,513	\$56,867	7%
22004 Guided Pathways Allocation	\$354,821	\$187,379	53%	\$0	(\$226,073)	-
22005 Student Succ Completion Grant	\$1,429,785	\$1,131,996	79%	\$872,805	\$840,876	96%
22010 Immed Action-Retention/Outreac	\$282,596	\$205,742	73%	\$96,196	\$145,145	151%
22301 CARE	\$113,130	\$25,000	22%	\$127,827	\$102,391	80%
22418 Rising Scholars Network 2.0	\$210,375	\$52,571	25%	\$290,528	\$145,262	50%
22419 Rising Scholars - Juvenile Jus				\$1,545,454	\$27,323	2%
22500 Lottery	\$1,223,972	\$195,409	16%	\$1,522,654	\$246,419	16%
22593 Cultural Competent Faculty PD	\$0	\$0	-			
22594 Culturally Respnse Pedag Pract	\$286,817	\$108,848	38%	\$138,519	\$94,565	68%
25619 Adult Education Block Grant	\$1,481,904	\$719,504	49%	\$1,406,961	\$726,691	52%
25623 Healthcare Vocation - Adult Ed	\$1,118,519	\$0	-	\$719,749	\$168,320	23%
25702 California College Promise	\$819,218	\$256,772	31%	\$742,347	\$344,018	46%
26202 Strong Workforce Local - Yr2	\$1,402,821	\$923,445	66%	\$1,365,884	\$1,022,738	75%
26203 Strong Workforce Local - Yr1	\$1,365,884	(\$157)	-	\$1,125,676	\$10,803	1%
26204 Strong Workforce Regional -Yr1	\$731,236	\$39,695	5%	\$609,208	\$0	-
26205 Strong Workforce Regional -Yr2	\$751,552	\$468,329	62%	\$720,313	\$435,959	61%
26219 Strong Workfrc K-12 R6				\$96,000	\$18,001	19%
26313 Campus Safety & Sexual Assault	\$11,744	\$0	-			
26321 Cal Pathway to Law	\$87,474	\$11,637	13%	\$58,862	\$53,329	91%

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 1 San Jose City College						
☐ 5 Expenses						
☐ 2 State						
26402 Mental Health Support Funds	\$290,530	\$94,430	33%	\$360,996	\$142,889	40%
Sub Total	\$35,636,251	\$13,182,922		\$32,209,062	\$11,454,168	
☐ 3 Local Revenues						
31603 CalEITC (UWBA)	\$20,000	\$0	-	\$19,991	\$9,991	50%
31612 Sobrato Family Foundation	\$190,099	\$98,673	52%	\$300,000	\$0	-
31614 Takeoff: A Men of Color Innov.	\$75,000	\$0	-	\$74,598	\$36	0%
32405 Gene Haas Foundation	\$4,810	\$0	-			
32418 SC Cnty Office of ReEntry Svs	\$60,388	\$22,231	37%	\$0	\$0	-
32419 SC County COD Training	\$33,564	\$9,610	29%	\$0	\$0	-
32425 Educational Orientation Window	\$10,000	\$0	-	\$16,000	\$0	-
32804 UC Regents Puente Project	\$43,704	\$8,356	19%	\$84,298	\$25,274	30%
32807 SJSURF Regional K-16 Educ Coll				\$62,813	\$62,813	100%
33414 Growth Sector	\$100,000	\$32,265	32%	\$0	\$0	-
33416 SVCF Equity Forward Anchor NW				\$230,000	\$0	-
33417 SVCF EFAN Operation				\$480,000	\$0	-
Sub Total	\$537,564	\$171,135	32%	\$1,267,700	\$98,114	8%
Total	\$40,105,392	\$15,876,081		\$36,460,251	\$13,069,396	

17 Grants/Categories - Revenue

Fiscal Year	2024			2025		
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	\$9,763,829	\$3,769,849	39%	\$3,541,128	\$854,346	24%
489 Other Financing Sources	\$67,119	\$0	-			
Sub Total	\$9,830,947	\$3,769,849	38%	\$3,541,128	\$854,346	24%
☐ 2 State						
486 State Revenue	\$29,443,342	\$10,162,511	35%	\$27,056,318	\$10,159,446	38%
489 Other Financing Sources	\$32,516	\$0	-			
Sub Total	\$29,475,858	\$10,162,511	34%	\$27,056,318	\$10,159,446	38%
☐ 3 Local Revenues						
486 State Revenue	\$64,531	\$0	-	\$23,690	\$0	-
488 Local Revenue	\$548,544	\$80,200	15%	\$636,611	\$45,275	7%
Sub Total	\$613,075	\$80,200	13%	\$660,300	\$45,275	7%
Total	\$39,919,880	\$14,012,560	35%	\$31,257,747	\$11,059,067	35%



17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 2 Evergreen Valley College						
☐ 5 Expenses						
☐ 1 Federal						
10195 SEAASE	\$0	(\$300)	-			
10201 Federal Work Study	\$335,593	\$226,503	67%	\$304,485	\$240,985	79%
10302 Trio - Upward Bound	\$826,556	\$223,252	27%	\$939,460	\$225,183	24%
10303 Trio - Talent Search	\$557,217	\$214,799	39%	\$680,946	\$285,873	42%
10311 AANAPISI Asian American	\$721,673	\$112,667	16%	\$803,550	\$286,312	36%
10401 VTEA Title I-C	\$241,939	\$105,426	44%	\$244,276	\$136,347	56%
10504 CARES ACT HigherEd Emgy Rlf	\$14,353	\$12,058	84%			
10505 CARES ACT HigherEd Emgy RlfMSI	\$917	\$16	2%			
10506 CRRSAA HEERF II	\$556,073	\$556,072	100%	\$0	(\$1,961)	-
10507 CRRSAA HEERF II MSI	\$517,075	\$330,319	64%	\$0	\$769	-
10508 ARPA HEERF III	\$4,191,509	\$3,505,729	84%	\$0	\$266	-
10509 ARPA HEERF III MSI	\$947,170	\$0	-			
10801 Veteran's Administration	\$8,053	\$1,921	24%	\$7,363	\$0	-
10935 NSF S-STEM Biology	\$589,522	\$90,271	15%	\$498,293	\$85,966	17%
11101 TANF	\$42,045	\$8,136	19%	\$40,255	\$14,224	35%
11208 YESS-ILP	\$22,500	\$7,997	36%	\$22,500	\$13,250	59%
11301 CalFresh (CSU Chico)	\$258,753	\$123,141	48%			
Total	\$9,830,947	\$5,518,007	56%	\$3,541,128	\$1,287,214	36%
☐ 2 State						
20201 EOP&S	\$1,376,618	\$741,193	54%	\$1,465,261	\$741,102	51%
20203 NextUp	\$474,330	\$132,369	28%	\$478,494	\$257,358	54%
20211 Learning Aligned Employmt Prog	\$1,964,847	\$1,895	0%	\$0	\$0	-
20212 Equitable Placement, Planning	\$421,362	\$19,219	5%	\$395,145	\$73,279	19%
20301 DSP/Student Accessibility	\$1,013,890	\$516,327	51%	\$1,304,493	\$498,974	38%

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 2 Evergreen Valley College						
☐ 5 Expenses						
☐ 2 State						
20305 LGBTQ+	\$134,438	\$0	-	\$199,372	\$26,029	13%
20307 Student Transfer Achievement	\$565,217	\$0	-	\$565,217	\$80,245	14%
20308 A2MEND	\$29,728	\$0	-	\$10,000	\$1,554	16%
20309 Transfer Articul Ethnic Study	\$48,695	\$25,524	52%	\$9,358	\$8,185	87%
20321 Common Course Numbering				\$913,043	\$23,888	3%
20400 Student Equity & Achievement	\$3,036,022	\$1,949,988	64%	\$2,964,503	\$1,931,509	65%
20401 Student Success & Support Prog				\$0	\$156,664	-
20403 Hunger Free Campus Support	\$227	\$0	-			
20405 Zero Textbook Cost Degree	\$200,000	\$15,784	8%	\$228,756	\$9,136	4%
20408 Veteran Resource Center (SSSP)	\$106,454	\$44,311	42%	\$104,420	\$39,429	38%
20409 Dream Resource Liaison	\$169,836	\$43,479	26%	\$160,859	\$66,623	41%
20421 Basic Needs Centers	\$458,870	\$255,506	56%	\$359,305	\$178,675	50%
20422 Student Food House Spt-BasicNd	\$550,920	\$298,822	54%	\$485,664	\$12,140	2%
20423 Student Housing (Planning)	\$235,000	\$155,778	66%	\$79,222	\$0	-
20429 Asian Amer HI Pcfc Islnd Stud	\$280,297	\$0	-	\$416,313	\$10,949	3%
20702 IEPI Innovation&Effectiveness	\$66,524	\$39,800	60%			
20711 Umoja Community Edu Foundation	\$238,165	\$0	-	\$238,908	\$96,209	40%
20815 CA Apprentice Init - CARE	\$500,000	\$169,130	34%	\$223,073	\$198,099	89%
21001 County Excess Costs Serv-CALWORKS	\$145,000	\$134,551	93%	\$145,000	\$126,387	87%
21201 CALWORKS	\$476,689	\$138,353	29%	\$442,251	\$181,137	41%
21301 Financial Aid Administr SFAA	\$409,171	\$281,058	69%	\$373,199	\$293,466	79%
21302 Financial Aid Technology	\$74,804	\$51,300	69%	\$112,096	\$66,721	60%
21303 Fin Aid Admin SFAA - One Time				\$133,166	\$40,575	30%
21401 Block Grant - Instr. Support	\$794,460	\$59,272	7%	\$643,343	\$53,146	8%
21504 Block Grant - Phys Plant 19-20	\$228	\$0	-			



17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 2 Evergreen Valley College						
☐ 5 Expenses						
☐ 2 State						
21506 Block Grant - Phys Plant 21-22	\$209,683	\$180,754	86%			
21507 Block Grant - Phys Plant 22-23	\$1,565,595	\$782,891	50%	\$770,114	\$31,556	4%
21508 Block Grant-Physic Plant 23-24	\$33,098	\$10,000	30%	\$23,098	\$1,454	6%
21611 Covid 19 Recovery Block Grant	\$2,853,286	\$0	-	\$2,853,286	\$0	-
22004 Guided Pathways Allocation	\$402,234	\$148,952	37%	\$220,176	\$177,170	80%
22005 Student Succ Completion Grant	\$1,916,170	\$1,792,967	94%	\$2,900,321	\$1,761,026	61%
22010 Immed Action-Retention/Outreac	\$548,196	\$395,033	72%	\$467,580	\$82,109	18%
22301 CARE	\$230,928	\$98,675	43%	\$191,014	\$92,551	48%
22500 Lottery	\$1,627,608	\$136,579	8%	\$1,741,006	\$183,490	11%
22593 Cultural Competent Faculty PD	\$50,435	\$0	-	\$50,435	\$0	-
25598 Nursing Retention-Assoc Degree	\$201,733	\$159,904	79%	\$171,473	\$154,479	90%
25600 Nursing Faculty and Recruitmen	\$16,316	\$16,289	100%			
25601 Nursing Enrollment Growth Grnt	\$0	(\$2)	-	\$0	\$17,851	-
25619 Adult Education Block Grant	\$392,877	\$185,770	47%	\$477,743	\$177,594	37%
25702 California College Promise	\$1,009,257	\$417,742	41%	\$991,870	\$517,906	52%
26201 Strong Workforce Local - Yr3	\$293,108	\$293,108	100%			
26202 Strong Workforce Local - Yr2	\$1,308,161	\$724,787	55%	\$1,138,976	\$643,680	57%
26203 Strong Workforce Local - Yr1	\$1,211,256	\$2,463	0%	\$998,536	\$180,476	18%
26204 Strong Workforce Regional -Yr1	\$666,191	\$8,600	1%	\$524,108	\$0	-
26205 Strong Workforce Regional -Yr2	\$550,027	\$318,221	58%	\$536,750	\$380,725	71%
26206 Strong Workforce Regional -Yr3	\$21,289	\$21,289	100%			
26209 Strong Workfrc Regional-RJV Y3	\$38,360	\$38,030	99%			
26321 Cal Pathway to Law	\$99,000	\$0	-	\$99,000	\$9,898	10%
26402 Mental Health Support Funds	\$459,262	\$210,638	46%	\$371,332	\$203,865	55%
Subtotal	\$29,475,858	\$11,016,338		\$27,056,318	\$9,787,784	32%

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 2 Evergreen Valley College						
☐ 5 Expenses						
☐ 3 Local Revenues						
31601 United Way Bay Area (UWBA)	\$80,000	\$0	-			
31603 CalEITC (UWBA)	\$7,600	\$2,253	30%	\$9,803	\$0	-
31610 Sobrato Family Fdtn Microgrant	\$25,000	\$0	-			
31612 Sobrato Family Foundation	\$239,449	\$67,592	28%	\$430,740	\$55,750	13%
32426 Exceclencia in Education	\$12,500	\$4,800	38%	\$9,324	(\$9,942)	-
32805 UCSD Space Grant Consortium	\$9,071	\$4,539	50%	\$10,000	\$8,775	88%
33403 Arches Grants				\$0	\$177	-
33413 Pure Good Fndn Workforce Dev	\$49,013	\$0	-	\$49,013	\$0	-
33414 Growth Sector	\$64,531	\$772	1%	\$23,690	\$15,100	64%
33415 SV Com Fdn Higher Ed Anchor NW	\$30,000	\$0	-	\$30,000	\$0	-
33507 Dorothy D. Rupe Nursing	\$20,000	\$13,806	69%	\$30,000	\$16,999	57%
33513 YESS - Foster Youth	\$8,805	\$0	-	\$5,625	\$0	-
33514 JBAY Critical Needs Funds Prog	\$5,000	\$0	-			
34403 San Jose Promise Local -EBAY	\$62,106	\$0	-	\$62,106	\$558	1%
Sub Total	\$613,075	\$93,762	15%	\$660,300	\$87,417	13%
Total	\$39,919,880	\$16,628,130	42%	\$31,257,747	\$11,162,411	36%

17 Grants/Categories - Revenue

Fiscal Year	2024			2025		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
[-] 9 District Offices						
[-] 4 Revenues						
[-] 2 State						
486 State Revenue	\$3,457,265	\$357,931	10%	\$4,289,185	\$337,381	8%
Subtotal	\$3,457,265	\$357,931	10%	\$4,289,185	\$337,381	8%
[-] 3 Local Revenues						
488 Local Revenue	\$20,000	\$0	-	\$20,000	\$0	-
Subtotal	\$20,000	\$0	-	\$20,000	\$0	-
Total	\$3,477,265	\$357,931	10%	\$4,309,185	\$337,381	8%

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 9 District Offices						
☐ 5 Expenses						
☐ 2 State						
20400 Student Equity & Achievement	\$148,279	\$63,650	43%	\$156,119	\$63,490	41%
21302 Financial Aid Technology	\$20,897	\$0	-	\$20,897	\$0	-
21506 Block Grant - Phys Plant 21-22	\$0	\$0	-			
21507 Block Grant - Phys Plant 22-23	\$0	\$0	-	\$20,991	\$0	-
21611 Covid 19 Recovery Block Grant	\$743,042	\$6,706	1%	\$736,337	\$0	-
22507 Library Services Platform	\$1,822	\$0	-	\$1,822	\$0	-
22591 Classified Prof Devlp	\$62,664	\$0	-	\$62,664	\$0	-
22596 EEO Best Practices	\$167,959	\$5,422	3%	\$150,740	\$1,525	1%
22597 Equal Employment Opportunity	\$345,603	\$49,765	14%	\$410,274	\$24,072	6%
24102 Systemwide Tech Data Security	\$967,000	\$12,320	1%	\$1,729,343	\$152,186	9%
26220 College Specific Allocation	\$1,000,000	\$0	-	\$1,000,000	\$0	-
Subtotal	\$3,457,265	\$137,863	4%	\$4,289,185	\$241,273	6%
☐ 3 Local Revenues						
32421 SC Cnty URJGENT Computer CEM	\$20,000	\$0	-	\$20,000	\$18,801	94%
Subtotal	\$20,000	\$0	-	\$20,000	\$18,801	94%
Total	\$3,477,265	\$137,863	4%	\$4,309,185	\$260,074	6%

17 Grants/Categories - Revenue

Fiscal Year	2024			2025		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
[-] 9 Foundation						
[-] 4 Revenues						
[-] 1 Federal						
481 Federal Revenue	\$331,150	\$125,268	38%	\$175,000	\$0	-
Subtotal	\$331,150	\$125,268	38%	\$175,000	\$0	-
[-] 3 Local Revenues						
488 Local Revenue	\$0	\$0	-			
Subtotal	\$0	\$0	-			
Total	\$331,150	\$125,268	38%	\$175,000	\$0	-

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
[-] 9 Foundation						
[-] 5 Expenses						
[-] 1 Federal						
10904 NSF INCLUDES Alliance Yr 4	\$0	\$340	-			
10905 NSF INCLUDES Alliance Yr 5	\$331,150	\$128,140	39%	\$175,000	\$124,735	71%
Subtotal	\$331,150	\$128,480	39%	\$175,000	\$124,735	71%
[-] 2 State						
25619 Adult Education Block Grant	\$0	\$4	-			
Subtotal	\$0	\$4	-			
[-] 3 Local Revenues						
31601 United Way Bay Area (UWBA)	\$0	\$0	-			
31613 Kaiser Permanente Benefits	\$0	\$0	-			
32418 SC Cnty Office of ReEntry Svs	\$0	\$0	-			
32421 SC Cnty URJGENT Computer CEM	\$0	\$0	-			
34301 Fresh Start Grant	\$0	\$0	-			
Subtotal	\$0	\$0	-			
Total	\$331,150	\$128,484	39%	\$175,000	\$124,735	71%



Fund 18 Health Fees - San Jose City College

1 San Jose City College

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
▲						
4 Revenues						
48 Revenues						
486 State Revenue	\$0	\$0	-			
488 Local Revenue	\$220,257	\$201,947	92%	\$218,013	\$199,532	92%
489 Other Financing Sources	\$364,423	\$67,760	19%	\$61,811	\$0	-
Subtotal	\$584,680	\$269,707	46%	\$279,824	\$199,532	71%
5 Expenses						
51 Academic Salaries	\$83,725	\$40,194	48%	\$126,147	\$67,843	54%
52 Classified Salaries	\$85,422	\$86,176	101%	\$83,728	\$69,067	82%
53 Employee Benefits	\$118,870	\$38,323	32%	\$107,695	\$39,184	36%
54 Supplies and Materials	\$20,300	\$10,231	50%	\$6,703	\$1,996	30%
55 Other Operating Exp & Serv	\$159,070	\$2,740	2%	\$4,447	\$4,210	95%
56 Capital Outlay	\$9,200	\$0	-			
Subtotal	\$476,587	\$177,664	37%	\$328,720	\$182,300	55%
Total	\$108,093	\$92,043	85%	(\$48,896)	\$17,232	-



Fund 18 Health Fees - Evergreen Valley College

2 Evergreen Valley College

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
48 Revenues						
486 State Revenue	\$5,000	\$0	-	\$5,000	\$0	-
488 Local Revenue	\$328,636	\$196,034	60%	\$328,636	\$207,359	63%
Subtotal	\$333,636	\$196,034	59%	\$333,636	\$207,359	62%
5 Expenses						
51 Academic Salaries	\$106,646	\$89,048	83%	\$112,517	\$180,371	160%
52 Classified Salaries	\$93,582	\$68,174	73%	\$99,957	\$82,872	83%
53 Employee Benefits	\$95,023	\$75,021	79%	\$102,315	\$97,981	96%
54 Supplies and Materials	\$12,677	\$1,989	16%	\$23,100	\$4,945	21%
55 Other Operating Exp & Serv	\$424,496	\$10,232	2%	\$375,224	\$10,496	3%
Subtotal	\$732,424	\$244,464	33%	\$713,113	\$376,665	53%
Total	(\$398,788)	(\$48,430)	12%	(\$379,477)	(\$169,306)	45%

### **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	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
48 Revenues	\$1,170,912	\$379,140	32%	\$155,635	\$153,500	99%
Subtotal	\$1,170,912	\$379,140	32%	\$155,635	\$153,500	99%
5 Expenses						
51 Academic Salaries	\$294,682	\$42,213	14%	\$336,681	\$88,359	26%
52 Classified Salaries	\$361,298	\$184,536	51%	\$80,883	\$0	-
53 Employee Benefits	\$194,338	\$92,494	48%	\$61,522	\$11,504	19%
54 Supplies and Materials	\$85,597	\$8,508	10%	\$86,239	\$6,650	8%
55 Other Operating Exp & Serv	\$458,488	\$101,419	22%	\$383,117	\$82,873	22%
57 Other Outgo	\$82,319	\$18,583	23%	\$76,909	(\$5,389)	-
Subtotal	\$1,476,722	\$447,753	30%	\$1,025,350	\$183,997	18%
Total	(\$305,811)	(\$68,613)	22%	(\$869,715)	(\$30,497)	4%

Fund 70 Cafeteria

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
9 District Offices						
48 Revenues	\$90,459	\$68,044	75%	\$98,887	\$75,477	76%
Subtotal	\$90,459	\$68,044	75%	\$98,887	\$75,477	76%
5 Expenses						
1 San Jose City College						
52 Classified Salaries	\$19,345	\$14,128	73%	\$21,378	\$16,582	78%
53 Employee Benefits	\$16,602	\$9,977	60%	\$18,110	\$13,384	74%
2 Evergreen Valley College						
52 Classified Salaries	\$23,910	\$26,401	110%	\$26,496	\$17,498	66%
53 Employee Benefits	\$16,365	\$17,549	107%	\$17,903	\$13,997	78%
9 District Offices						
54 Supplies and Materials	\$2,500	\$0	-	\$2,500	\$0	-
55 Other Operating Exp & Serv	\$11,737	\$0	-	\$12,500	\$2,276	18%
56 Capital Outlay				\$0	\$11,740	-
Total	\$0	(\$11)	-	\$0	\$0	-

## **Capital Projects Funds**

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

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

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

Fund 36 Capital Outlay

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
00000 User Unspecified	\$70,000	\$65,887	94%	\$70,000	\$41,432	59%
35401 Redevelopment Agency Pass-Thru	\$3,970,441	\$2,021,997	51%	\$4,532,850	\$0	-
Subtotal	\$4,040,441	\$2,087,884	52%	\$4,602,850	\$41,432	1%
5 Expenses						
00000 User Unspecified	\$1,543,651	\$156,656	10%	\$2,435,191	\$0	-
34702 Parking Infrastructure	\$83,826	\$0	-	\$83,826	\$0	-
39994 Non-Bond Admin Overhead	\$296,548	\$101,268	34%	\$407,245	\$238,237	58%
62501 SJCC Campus Modernization	\$200,000	\$0	-	\$200,000	\$0	-
62514 EVC Campus Modern-General	\$317,000	\$0	-	\$317,000	\$0	-
62535 DW Scheduled Maintenance	\$653,000	\$351,297	54%	\$688,000	\$338,141	49%
62565 EVC Surplus Land Development	\$300,000	\$13,920	5%	\$300,000	\$7,017	2%
62579 DO Infrastructure Upgrade				\$0	\$0	-
62581 Higher Edu Stu. Housing 2022	\$100,000	(\$161,776)	-	\$100,000	\$0	-
62582 EVC Upgrade Soccer Turf	\$0	\$451,889	-			
62599 Downtown SJ Beautification	\$15,000	\$3,314	22%	\$15,000	\$3,480	23%
Subtotal	\$3,509,025	\$916,568	26%	\$4,546,262	\$586,875	13%
Total	\$531,416	\$1,171,316	220%	\$56,588	(\$545,443)	-



Measure G-2010

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
31132 Career Education Complex				\$20,888,792	\$20,888,792	100%
31313 Small Cap Repairs - Fac Upgrds	\$5,468,543		-			-
31705 IT and Tech Equipment - SJCC	\$5,468,543		-			-
Subtotal	\$10,937,086		-	\$20,888,792	\$20,888,792	100%
2 Evergreen Valley College						
32132 Student Services Center				\$1,592,479	\$1,592,479	100%
32153 Sequoia Upgrades/Nursing Add				\$631,178	\$631,178	100%
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		-	\$2,223,658	\$2,223,657	100%
9 District Offices						
39905 Management and Related Costs						-
39999 Election/Legal/EIR/DO Labor		\$7,695	-	\$31,163	\$10,978	35%
Subtotal		\$7,695	-	\$31,163	\$10,978	35%
Total	\$21,874,168	\$7,695	0%	\$23,143,612	\$23,123,427	100%

Measure X 2016 Total

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
52 Classified Salaries	\$216,775	\$124,200	57%	\$226,880	\$75,247	33%
53 Employee Benefits	\$151,980	\$89,315	59%	\$174,699	\$48,088	28%
55 Other Operating Exp & Serv		\$79,630	-		\$155,842	-
56 Capital Outlay		\$26,248,014	-		\$24,966,559	-
57 Other Outgo	\$197,770,854		-	\$140,217,704		-
Subtotal	\$198,139,609	\$26,541,159	13%	\$140,619,283	\$25,245,736	18%
2 Evergreen Valley College						
52 Classified Salaries		\$5,259	-		\$881	-
53 Employee Benefits		\$2,674	-		\$80	-
55 Other Operating Exp & Serv		\$226,658	-		\$443,301	-
56 Capital Outlay		\$64,112,591	-		\$11,819,471	-
57 Other Outgo	\$114,896,167		-	\$35,958,503		-
Subtotal	\$114,896,167	\$64,347,182	56%	\$35,958,503	\$12,263,733	34%
9 District Offices						
52 Classified Salaries	\$1,521,762	\$664,993	44%	\$1,218,273	\$641,995	53%
53 Employee Benefits	\$974,504	\$332,038	34%	\$775,532	\$340,780	44%
54 Supplies and Materials		\$13,497	-		\$25,011	-
55 Other Operating Exp & Serv		\$860,282	-		\$654,813	-
56 Capital Outlay		\$4,121,624	-		\$3,114,859	-
57 Other Outgo	\$115,863,132	(\$9,452)	-	\$115,031,123		-
Subtotal	\$118,359,398	\$5,982,982	5%	\$117,024,928	\$4,777,458	4%
Total	\$431,395,174	\$96,871,323	22%	\$293,602,714	\$42,286,927	14%

### **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	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 District Offices						
48 Revenues	\$2,700,000	\$1,802,951	67%	\$2,700,000	\$1,937,352	72%
55 Other Operating Exp & Serv	\$2,700,000	\$1,795,874	67%	\$2,700,000	\$1,970,357	73%
Total	\$0	\$7,077	-	\$0	(\$33,005)	-

### **Fiduciary Trust & Agency Funds**

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

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

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

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

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

Fund 71 - Associated Students Trust Fund

Fiscal Year	2024			2025		
Object Group	Revised_Budget	YTD Actual	Actuals/Budget	Revised_Budget	YTD Actual	Actuals/Budget
4 Revenues						
1 San Jose City College						
48 Revenues	\$75,155	\$60,158	80%	\$120,000	\$0	-
Subtotal	\$75,155	\$60,158	80%	\$120,000	\$0	-
2 Evergreen Valley College						
48 Revenues	\$76,200	\$102,942	135%	\$64,100	\$335	1%
Subtotal	\$76,200	\$102,942	135%	\$64,100	\$335	1%
5 Expenses						
1 San Jose City College						
55 Other Operating Exp & Serv	\$229,620	\$79,969	35%	\$120,000	\$40,937	34%
57 Other Outgo	\$0	(\$1,301)	-			
Subtotal	\$229,620	\$78,668	34%	\$120,000	\$40,937	34%
2 Evergreen Valley College						
55 Other Operating Exp & Serv	\$152,600	\$67,258	44%	\$76,100	\$24,905	33%
57 Other Outgo	\$0	(\$620)	-	\$0	\$300	-
Subtotal	\$152,600	\$66,638	44%	\$76,100	\$25,205	33%
Total	(\$230,865)	\$17,794	-	(\$12,000)	(\$65,807)	548%



Fund 72 Student Representative Fund

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
48 Revenues						
1 San Jose City College	\$35,000	\$0	-	\$38,000	\$0	-
2 Evergreen Valley College	\$37,000	\$0	-	\$41,000	\$0	-
Subtotal	\$72,000	\$0	-	\$79,000	\$0	-
5 Expenses						
55 Other Operating Exp & Serv						
1 San Jose City College	\$35,000	\$0	-	\$38,000	\$0	-
2 Evergreen Valley College	\$37,000	\$0	-	\$41,000	\$0	-
Subtotal	\$72,000	\$0	-	\$79,000	\$0	-
Total	\$0	\$0	-	\$0	\$0	-

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

Fiscal Year	2024			2025		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell						
4 Revenues	\$21,447,660	\$16,399,370	76%	\$21,082,573	\$19,195,088	91%
5 Expenses	\$21,447,660	\$16,765,445	78%	\$21,082,573	\$19,848,584	94%
10502 SEOG						
4 Revenues	\$832,771	\$611,707	73%	\$898,728	\$647,709	72%
5 Expenses	\$832,771	\$620,649	75%	\$898,728	\$648,659	72%
10503 Direct Loan						
4 Revenues	\$1,334,000	\$536,213	40%	\$1,336,379	\$741,551	55%
5 Expenses	\$1,334,000	\$536,213	40%	\$1,336,379	\$777,950	58%
10508 ARPA HEERF III						
5 Expenses	\$0	(\$1,500)	-	\$0	(\$600)	-
10599 Undefined Financial Aid Exp.						
5 Expenses				\$0	\$0	-
22001 Cal Grant						
4 Revenues	\$2,202,308	\$2,339,438	106%	\$2,083,112	\$2,479,830	119%
5 Expenses	\$2,202,308	\$2,430,186	110%	\$2,083,112	\$2,473,236	119%
22008 Immed Action-Emrgncy Fin Assis						
5 Expenses	\$0	(\$4,000)	-			
22011 SFRF Emergency Financial Aid						
4 Revenues	\$5,397	\$0	-	\$3,648	\$0	-
5 Expenses	\$5,397	\$750	14%	\$3,648	\$1,750	48%
22012 Emergency F.A. Supplement						
4 Revenues	\$134,008	\$0	-	\$107,717	\$0	-
5 Expenses	\$134,008	\$17,500	13%	\$107,717	\$31,156	29%
22013 Chafee Grant						
4 Revenues	\$251,750	\$202,404	80%	\$256,750	\$160,000	62%
5 Expenses	\$251,750	\$192,500	76%	\$256,750	\$170,000	66%
32431 Local Direct Loan						
4 Revenues				\$0	\$4,900	-
5 Expenses				\$0	\$4,900	-
Total	\$0	(\$468,611)	-	\$0	(\$726,557)	-

Fund 48 Financial Aid - San Jose City College

Fiscal Year	2024			2025		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell						
4 Revenues	\$8,903,660	\$7,579,458	85%	\$8,538,573	\$9,364,119	110%
5 Expenses	\$8,903,660	\$7,747,779	87%	\$8,538,573	\$9,684,768	113%
10502 SEOG						
4 Revenues	\$394,950	\$261,450	66%	\$387,479	\$264,896	68%
5 Expenses	\$394,950	\$263,199	67%	\$387,479	\$265,721	69%
10503 Direct Loan						
4 Revenues	\$500,000	\$342,037	68%	\$502,379	\$411,953	82%
5 Expenses	\$500,000	\$342,037	68%	\$502,379	\$433,135	86%
10508 ARPA HEERF III						
5 Expenses	\$0	\$0	-			
10599 Undefined Financial Aid Exp.						
5 Expenses				\$0	\$0	-
22001 Cal Grant						
4 Revenues	\$1,259,831	\$936,187	74%	\$1,140,635	\$1,355,703	119%
5 Expenses	\$1,259,831	\$1,140,963	91%	\$1,140,635	\$1,359,909	119%
22008 Immed Action-Emrgncy Fin Assis						
5 Expenses	\$0	(\$4,000)	-			
22011 SFRF Emergency Financial Aid						
4 Revenues	\$3,648	\$0	-	\$3,648	\$0	-
5 Expenses	\$3,648	\$0	-	\$3,648	\$0	-
22012 Emergency F.A. Supplement						
4 Revenues	\$107,717	\$0	-	\$107,717	\$0	-
5 Expenses	\$107,717	\$0	-	\$107,717	\$22,365	21%
22013 Chafee Grant						
4 Revenues	\$180,000	\$179,904	100%	\$185,000	\$150,000	81%
5 Expenses	\$180,000	\$165,000	92%	\$185,000	\$157,500	85%
32431 Local Direct Loan						
4 Revenues				\$0	\$4,900	-
5 Expenses				\$0	\$4,900	-
Total	\$0	(\$355,942)	-	\$0	(\$376,727)	-

Fund 48 Financial Aid - Evergreen Valley College

Fiscal Year	2024			2025		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell						
4 Revenues	\$12,544,000	\$8,819,912	70%	\$12,544,000	\$9,830,969	78%
5 Expenses	\$12,544,000	\$9,017,666	72%	\$12,544,000	\$10,163,816	81%
10502 SEOG						
4 Revenues	\$437,821	\$350,257	80%	\$511,249	\$382,813	75%
5 Expenses	\$437,821	\$357,450	82%	\$511,249	\$382,938	75%
10503 Direct Loan						
4 Revenues	\$834,000	\$194,176	23%	\$834,000	\$329,598	40%
5 Expenses	\$834,000	\$194,176	23%	\$834,000	\$344,815	41%
10508 ARPA HEERF III						
5 Expenses	\$0	(\$1,500)	-	\$0	(\$600)	-
22001 Cal Grant						
4 Revenues	\$942,477	\$1,403,251	149%	\$942,477	\$1,124,127	119%
5 Expenses	\$942,477	\$1,289,223	137%	\$942,477	\$1,113,327	118%
22011 SFRF Emergency Financial Aid						
4 Revenues	\$1,750	\$0	-			
5 Expenses	\$1,750	\$750	43%	\$0	\$1,750	-
22012 Emergency F.A. Supplement						
4 Revenues	\$26,291	\$0	-			
5 Expenses	\$26,291	\$17,500	67%	\$0	\$8,791	-
22013 Chafee Grant						
4 Revenues	\$71,750	\$22,500	31%	\$71,750	\$10,000	14%
5 Expenses	\$71,750	\$27,500	38%	\$71,750	\$12,500	17%
Total	\$0	(\$112,669)	-	\$0	(\$349,830)	-

Fund 96 Scholarships

Fiscal Year	2024			2025		
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	\$104,146	104%	\$100,000	\$121,560	122%
5 Expenses	\$100,000	\$104,146	104%	\$100,000	\$121,560	122%
32410 Internal Scholarships ASB						
4 Revenues	\$20,000	\$10,750	54%	\$20,000	\$8,750	44%
5 Expenses	\$20,000	\$10,750	54%	\$20,000	\$8,750	44%
32411 External Scholarships						
4 Revenues	\$150,000	\$183,838	123%	\$268,082	\$189,540	71%
5 Expenses	\$150,000	\$162,291	108%	\$268,082	\$180,796	67%
2 Evergreen Valley College						
32409 Internal Scholarships Foundati						
4 Revenues	\$50,000	\$49,069	98%	\$50,000	\$82,250	165%
5 Expenses	\$50,000	\$49,070	98%	\$50,000	\$82,251	165%
32410 Internal Scholarships ASB						
4 Revenues	\$24,000	\$12,350	51%	\$24,000	\$12,100	50%
5 Expenses	\$24,000	\$12,350	51%	\$24,000	\$12,100	50%
32411 External Scholarships						
4 Revenues	\$123,427	\$98,754	80%	\$120,000	\$191,251	159%
5 Expenses	\$123,427	\$93,463	76%	\$120,000	\$200,609	167%
Total	(\$0)	\$26,837	-	\$0	(\$615)	-

Fund 75 Trust Fund OPEB

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<b>1 Assets</b>						
19150 Investments	\$0	(\$1,402,727)	-	\$0	(\$1,110,008)	-
<b>Subtotal</b>	<b>\$0</b>	<b>(\$1,402,727)</b>	<b>-</b>	<b>\$0</b>	<b>(\$1,110,008)</b>	<b>-</b>
<b>4 Revenues</b>						
48861 Dividend Income	\$1,833,199	\$1,191,611	65%	\$1,668,254	\$1,385,027	83%
48862 Other Investment Income	\$0	\$659	-			
48863 Realized Gain/(Losses)	\$113,677	\$111,058	98%	\$155,481	\$110,425	71%
48864 Unrealized Apprec(Deprec)	\$1,118,098	\$2,140,183	191%	\$2,996,256	\$1,717,719	57%
<b>Subtotal</b>	<b>\$3,064,974</b>	<b>\$3,443,511</b>	<b>112%</b>	<b>\$4,819,991</b>	<b>\$3,213,171</b>	<b>67%</b>
<b>5 Expenses</b>						
55831 Bank Charges	\$225,871	\$147,390	65%	\$206,344	\$153,274	74%
57319 Interfund Trans Out (75 to 81)	\$3,024,152	\$1,893,396	63%	\$2,676,150	\$1,949,890	73%
<b>Subtotal</b>	<b>\$3,250,023</b>	<b>\$2,040,786</b>	<b>63%</b>	<b>\$2,882,494</b>	<b>\$2,103,164</b>	<b>73%</b>
<b>Total</b>	<b>(\$185,049)</b>	<b>(\$2)</b>	<b>0%</b>	<b>\$1,937,497</b>	<b>(\$1)</b>	<b>-</b>



Fund 81 L/T Debt Retiree Benefit Fund

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD_Actual	Actuals/Budget	Revised Budget	YTD_Actual	Actuals/Budget
4 Revenues						
48853 Retail Center Lease Revenue	\$593,782	\$490,650	83%	\$686,600	\$439,085	64%
48993 Interfund Trans In (81 fr 75)	\$3,024,152	\$1,893,396	63%	\$2,676,150	\$1,857,016	69%
Subtotal	\$3,617,934	\$2,384,046	66%	\$3,362,750	\$2,296,101	68%
5 Expenses						
53710 Retiree Benefit - Inst	\$3,024,152	\$1,893,396	63%	\$2,676,150	\$1,857,036	69%
57326 Interfund Trans Out (81 to 85)	\$593,782	\$490,653	83%	\$686,600	\$434,841	63%
Subtotal	\$3,617,934	\$2,384,049	66%	\$3,362,750	\$2,291,877	68%
Total	\$0	(\$3)	-	\$0	\$4,224	-

Fund 85 L/T Debt OPEB

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD_ACTUAL	Actuals/Budget	Revised Budget	YTD_ACTUAL	Actuals/Budget
4 Revenues						
48970 Interfund Trans In (85 fr 81)	\$593,782	\$490,653	83%	\$686,600	\$434,841	63%
48994 Interfund Trans In (85 fr 10)	\$2,151,748	\$1,387,931	65%	\$2,145,607	\$2,120,541	99%
Subtotal	\$2,745,530	\$1,878,584	68%	\$2,832,207	\$2,555,382	90%
5 Expenses						
57120 Bond Interest Charges	\$2,745,530	\$1,878,585	68%	\$2,832,207	\$2,357,614	83%
Subtotal	\$2,745,530	\$1,878,585	68%	\$2,832,207	\$2,357,614	83%
Total	\$0	(\$1)	-	\$0	\$197,768	-

Districtwide Legal

Fiscal Year	2024			2025		
Fund	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10 General Fund	\$677,450	\$385,527	57%	\$570,450	\$321,695	56%
19 East San Jose	\$10,000	\$1,078	11%			
36 Capital Projects Fund	\$250,000	\$350	0%	\$89,311		-
40 GO Bond Fund Meas X Series C		\$22,338	-			-
46 GO Bond Fund Meas X Series A-1		\$14,444	-		\$14,692	-
47 GO Bond Fund Meas X Series B		\$75,114	-			
Total	\$937,450	\$498,851	53%	\$659,761	\$336,387	51%

Property Tax YTD Budget and Actuals

Fiscal Year	2024			2025		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
00000 User Unspecified						
48672 Secured Homeowners Exempt	\$397,000	\$198,726	50%	\$381,000	\$57,187	15%
48811 Secured Property Tax Revenues	\$113,238,000	\$74,996,874	66%	\$119,235,000	\$90,450,803	76%
48812 Supplemental Secured Prop. Tax	\$3,195,000	\$1,858,457	58%	\$3,337,000	\$759,820	23%
48813 Unsecured Roll Property Taxes	\$7,529,000	\$6,843,751	91%	\$7,677,000	\$7,440,695	97%
48819 RDA Residual Pmts	\$11,753,000	\$6,042,924	51%	\$12,647,000	\$0	-
Subtotal	\$136,112,000	\$89,940,732	66%	\$143,277,000	\$98,708,505	69%
35401 Redevelopment Agency Pass-Thru						
48818 RDA Passthru(AB1290)(47.5%)	\$3,907,350	\$1,829,426	47%	\$4,101,150	\$0	-
Subtotal	\$3,907,350	\$1,829,426	47%	\$4,101,150	\$0	-
35801 Unitary-Property Taxes						
48811 Secured Property Tax Revenues	\$1,190,547	\$614,240	52%	\$1,291,725	\$0	-
Subtotal	\$1,190,547	\$614,240	52%	\$1,291,725	\$0	-
35802 Unitary RailRoad-Property Taxe						
48811 Secured Property Tax Revenues	\$21,453	\$10,729	50%	\$23,276	\$0	-
Subtotal	\$21,453	\$10,729	50%	\$23,276	\$0	-
Total	\$141,231,350	\$92,395,127	65%	\$148,693,150	\$98,708,505	66%