



SAN JOSÉ · EVERGREEN  
Community College District

# 2025-2026 TENTATIVE BUDGET REPORT

• June 10, 2025 •

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

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## **Preface**

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

More importantly, the budget is also a moral document.

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

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

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



## **FY 2025-26 Tentative Budget Highlights**

### **DISTRICT PROFILE**

The San Jose-Evergreen Community College District (SJECCD) is a multi-college District encompassing San Jose City College (SJCC) and Evergreen Valley College (EVC). The 300-square mile District, located in northeastern Santa Clara Valley, includes all of the City of Milpitas and part of the City of San José.

SJECCD officially became an independent college District in 1963. However, the history dates back to 1921, when SJCC opened its doors to a class of 86 students. This start date makes SJCC the oldest community college in Santa Clara County and one of the 10 oldest in California. EVC is located 10 miles southeast of downtown San Jose, and was established in 1975. The College occupies approximately 130 acres in the northeast corner of the District-owned property. In spring 2022, the SJECCD Board of Trustees approved the Tamien Nation Land Acknowledgement, which states that the EVC campus is part of unceded aboriginal homeland of the Tamien Nation.

Both Colleges are Asian American Native American Pacific Islander Serving Institutions (AANAPISI) and Hispanic Serving Institutions (HSI) with one of the most diverse student bodies within the California community college system. For the fall 2024 term, EVC and SJCC reported student headcounts of 9,644 and 9,159 respectively, for a total 16,811 (4,806 credit FTES). For the spring 2025 term, EVC and SJCC reported student headcounts of 8,746 and 8,567 respectively, for a total 15,531 (4,325 FTES).

### **BASIC AID & APPORTIONMENT**

Among the 73 locally governed districts in the California Community College system, SJECCD is one of eight “basic aid” or community supported districts. The remaining districts are referred to as apportionment districts. SJECCD became a community supported district in 2013, where the District’s local property tax revenues and enrollment fees exceeded the total funding that the State would have provided. A “community supported” district is not affected by statewide shortfalls for the unrestricted general fund; however, the District continues to be dependent on state funding for student services categorical programs.

For an apportionment district, the State allocation is determined by the Board of Governors and the State Chancellor’s Office once the State Budget is approved. The allocations are based on revenues from State and local sources, including student fees. How much funding the colleges receive depends on the local property tax collections, the State’s economy, the State general fund revenues, and the spending priorities of the Governor and State Legislature. The amount of State funding for community colleges is determined by Proposition 98, which guarantees that about 40% of the State general fund is allocated to the K-12 public school systems and community colleges. The share of Proposition 98 funds for community colleges varies annually.

The Student Center Funding Formula (SCFF) was introduced for apportionment districts in 2018. The intent of the SCFF was to increase the resources available to districts that serve large numbers of historically underrepresented and low-income students, to reward colleges that are engaged in improving outcomes for such students, and to reduce the emphasis on enrollment growth so that colleges can focus on student success.

Under the SCFF, the State Chancellor’s office will annually calculate a base allocation, a supplemental allocation, and

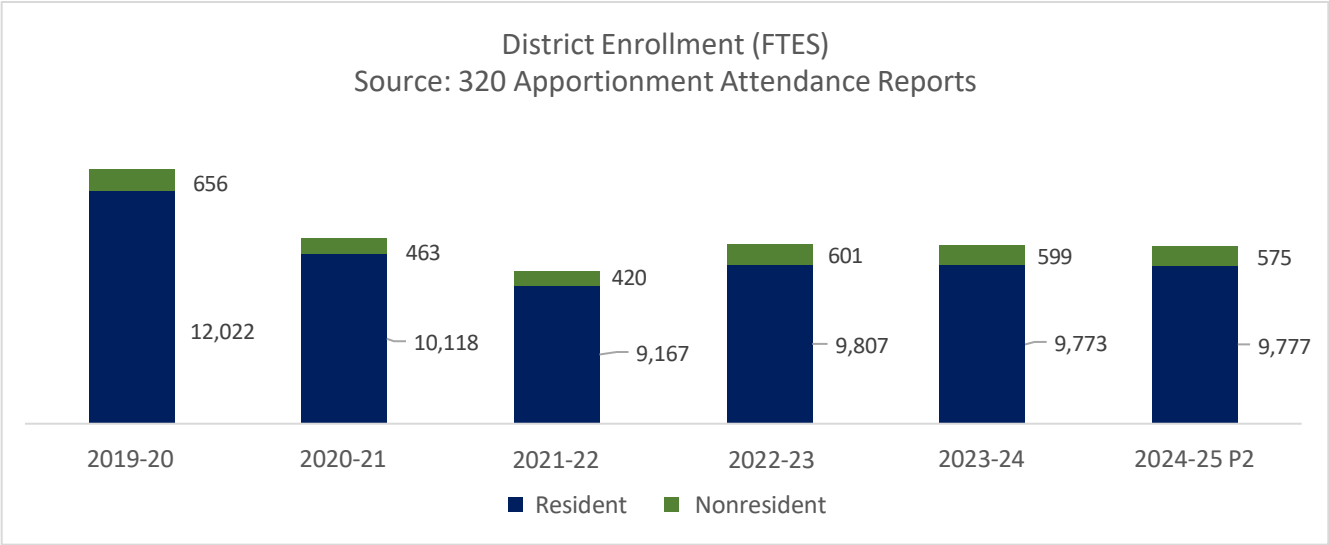


a student success allocation for each community college district based on a 70-20-10 split. The State will use a three-year average to calculate the funding for credit FTES. Non-Credit funding will be calculated based on the current FTES reported at P2 for the Tentative Budget and P3 for the Final Budget. Based on the current SCFF calculation, the District is identified as one of the “losing” districts, which means the State-calculated revenue is below the FY2017-18 funded level plus COLA. Under the “hold harmless” provision, revenue is based on what the District reported in FY2017-18, plus COLA in the subsequent years. The Enacted State Budget for FY2022-23 amended the SCFF to extend the hold harmless provisions through FY2024-25 and rebase the floor starting in FY2025-26. The Enacted State Budget for FY2023-24 retains language to continue with the rebase in FY2025-26. The revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time.

For SJECCD, the District’s FY2025-26 estimated revenue from the SCFF calculation is \$87.1 million. The SCFF minimum revenue guarantee protection for FTES provides an additional \$10.0 million. Overall, the District’s calculated total computational revenue (TCR) is \$97.1 million for FY2025-26 using the SCFF. If the District was not community supported, the State apportionment allocated through the SCFF would not be sufficient to support the District’s current operations.

BUDGET OUTLOOK

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



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

## THE 4-PART PLAN EXECUTION

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

## **JANUARY 2025 GOVERNOR'S STATE BUDGET PROPOSAL**

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

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.

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

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

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.

## **MAY 2025 GOVERNOR'S STATE BUDGET REVISE**

The "May Revise," as it is known, is the Governor's refined version of the proposal published in January, and must be released by May 14. The revision reflects input from various constituencies and updated revenue and expense projections. The final state budget is signed into law by June 15 each year.

The Governor released the May Revision to the 2025-2026 January Budget Proposal on May 10. The update indicates that California has become the fourth largest economy in the world. Tariff disruptions, market volatility, a decline in international tourism, and higher Medi-Cal costs have directly resulted in a projected \$12 billion shortfall after incorporating downward estimates in revenues. The May Revision addresses the \$12 billion shortfall by making \$5 billion in reductions to ongoing health programs, increasing revenues and borrowing \$5.3 billion from special funds, and shifting \$1.7 billion to future years.

Most state-funded programs are experiencing either reduction in funding from the current year allocations and/or lower allocations than what were proposed in the January Governor's Budget. The Community College System will experience a modest \$625 million increase in funding over the 2024-25 Enacted Budget going from \$12.3 billion to \$12.9 billion. However, when compared to the January Governor's Budget for 2025-26, there is a decrease of \$669 million going from \$13.6 billion down to \$12.9 billion.

There has been a reduction in the cost-of-living adjustments (COLA) and several reductions to one-time funding. However, the May Revision does provide increased funding for enrollment growth and funding to eliminate the deficits imposed on non-basic aid districts.

- The cost-of-living adjustment (COLA) in the May Revision is 2.30%, lower than the 2.43% in the January proposal.
- Enrollment growth is fully funded at 2.35% in the May Revision, compared to the 0.5% in the January proposal. The growth demonstrates the Governor's commitment to maintaining and expanding access to higher education for state residents.

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

#### Ongoing Resources:

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

#### One-Time Resources:

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

## **FY 2025-26 DISTRICT TENTATIVE BUDGET**

The SJECCD tentative budget for all (26) funds totals \$359.1 million in revenues. Because the District is a community-supported (basic aid) district, it is essential that the budget remain conservative. For this coming year, property tax revenues remain a constant, reliable funding stream with an estimated 3.5% increase in secured and unsecured taxes.

Property taxes continue to experience volatility in Santa Clara County due to stubbornly high interest rates, lack of new construction and slowing property resales. The District will continue to ensure that there is adequate cash flow to cover daily operations and retain sufficient reserves. As a community supported district, changes in property taxes have a significant impact on the fund balance. The District will continue to manage its one-time community supported funds to ensure current and future fiscal stability. The revenue assumptions have been based on the most current data available at the time of budget development. The expenditure budgets were adjusted based on revenue projections for the District, any known trends in ongoing expenditures, assumptions related to salary and benefit increases, and projected one-time costs.

### **Budget Assumptions for FY 2025-26**

- 3.5% property tax increase (secured and unsecured)
- Mandated Block Grant is budgeted at \$35/FTES
- Proposition 30 Educational Protection Account (EPA) funded at \$100 per FTES
- Categorical program funding reflects prior year allocation
- State Lottery revenue is projected to be \$140 per FTES (unrestricted) and \$79 per FTES (restricted)
- Efficiency target goal at 27.2 (annual)
- FTES assumption at 9,800 for residents and 550 for nonresidents
- Exceed Faculty Obligation Number (FON) by approximately 100 FTEF
- Enrollment fee \$46/unit (resident) and \$382/unit (nonresident)
- Contractually obligated and board-approved COLA 3.0%
- Health insurance cost increase 8.70% (PPO) and 8.00% (Kaiser). No change (rate pass) for Dental and Vision.
- Student account receivable doubtful debt allowance \$2.0M
- Compliance with 50% Law
- Balanced budget with local community support funds

### **Unrestricted General Fund Revenue – Fund 10**

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

Overall, the District's projected revenue for FY2025-26 increased \$7.1 million compared to the total from the FY2024-25 Adopted Budget. The projected revenue for FY2025-26 is approximately \$178.4 million. In November 2016, voters approved Proposition 55 to extend the Education Protection Account (EPA), which is affiliated with the Proposition 30 income tax initiative that was initially passed in November 2012. The District will continue to receive money from Proposition 30 in FY2025-26. The estimated EPA amount for FY2025-26 is approximately \$1.05 million. This is based on \$100 per FTES. The EPA revenue offsets portions of the



instructional salary and benefits expenditures.

The projected resident student enrollment fee revenue for FY2025-26 is \$6.0 million. The nonresident out-of-state revenue is approximately \$2.4 million, and \$1.6 million for international students. The nonresident tuition rate is set at \$382 per unit. Property tax revenues are expected to increase by approximately \$5.2 million when compared to the prior year's Adopted Budget. The unstable economy and increase in interest rates create uncertainty in the market, which may cause property values to fluctuate. Depending on how the market fluctuates, it may impact the revenue for the District in FY2025-26.

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

Revenues, including CalSTRS State on-behalf pension contributions and the part-time faculty medical benefits, have offsetting expenditures. The unrestricted general fund reserve for FY2025-26 is projected at \$41.8 million. As a community supported district, local funding is used to supplement the budget above the State funded level.

#### Unrestricted General Fund Expenditures – Fund 10

The total unrestricted general fund expenditure budget is projected to be approximately \$178.4 million and includes all known expenditures. The statutory State COLA is projected to be 2.43%. As a community supported district, the District can offer salary increases that are not in alignment with the recommended State COLA. The District has settled the bargaining agreements with CSEA and AFT, which include a 6% COLA for FY2023-24, 4% for FY2024-25, and 3% for FY2025-26. The projected cost is included in the Tentative Budget. Adjustments were made for normal step and column advancements as earned by individuals

The District currently offers medical plans provided by SISC and pays 100% of premiums. The District's contributions for FY2025-26 are shown in the table below.

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

**Mandatory benefit rates for budget development are as follows:**

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

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

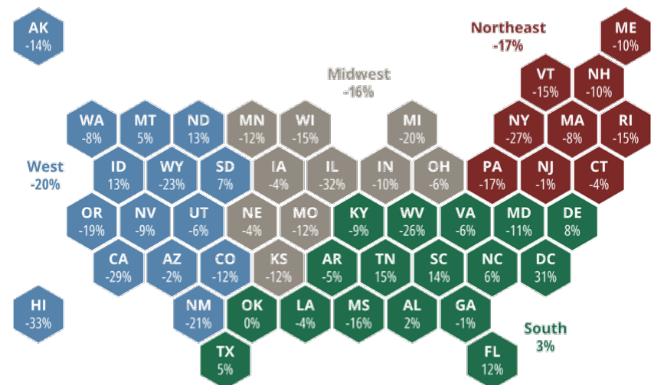
### OBLIGATIONS, COMPLIANCE, AND CHALLENGES

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

### Enrollment Demographic Cliff

The Western Interstate Commission for Higher Education (WICHE) reported in December 2024 that the total number of high school graduates is expected to peak in 2025 and then decline steadily through 2041, typically referred to as the “enrollment cliff.” California is projected to experience a 29% decline during this period, attributable to fewer births 18 years prior during the Great Recession of 2008. Furthermore, enrollment patterns vary notably by region within California. The Central Valley and the Inland Empire have seen growth in community college students primarily from population growth since 2018-19. In contrast, the Bay Area has experienced the largest enrollment decreases.

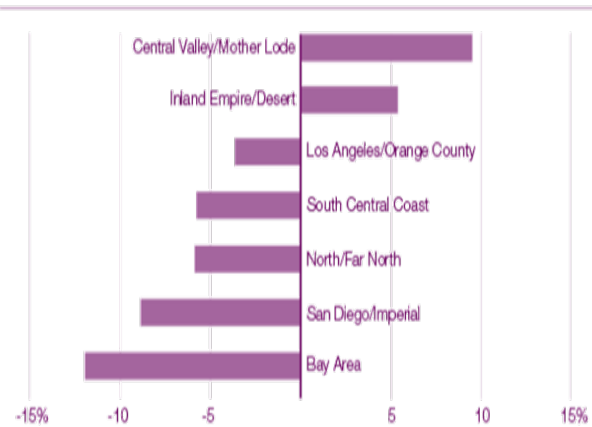
### PROJECTED PERCENT CHANGE IN HIGH SCHOOL GRADUATES, 2023 TO 2041



Source: Knocking at the College Door | 11th Edition | 2024  
Western Interstate Commission on Higher Education (WICHE)

### CCC Enrollment Is Up in the Central Valley and Inland Empire

Percent Change in FTE Students, 2024-25 Compared to 2018-19



Note: Districts are grouped according to the regions used to administer various CCC programs, including career technical education. 2024-25 enrollment levels reflect estimates from Chancellor's Office based on district data reported as of January 2025.

FTE = full-time equivalent.

LAOA

### **CalSTRS and CalPERS Future Rate Increase**

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

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

### **Vacation/Compensatory Time and FT Faculty Banked Leave Liabilities**

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

### **OPEB Liability**

Faculty and classified professionals hired prior to September 7, 1982 and February 16, 1982 respectively, are eligible for lifetime medical and dental benefits upon retirement at age 55 and after 10 years of service. In addition, qualifying employees and their dependents can participate in the Medical Bridge Plan if they do not qualify for the lifetime medical and dental benefits. The plan provides eligible retirees and their dependents with medical and dental coverage until they qualify for Medicare. There are 488 retirees currently receiving benefits. There are 519 active participants and 195 retired participants who are eligible for benefits under this plan. The calculated Total OPEB Liability (TOL) for June 30, 2024 is \$30.9 million. The District has established an OPEB Trust Fund to cover the long-term liability. As of February 28, 2025, the balance in the trust is \$39.6 million.

### **Faculty Obligation Number**

The Faculty Obligation Number (FON) is designed to address the goal of having 75% of instruction provided by full-time faculty. The District can comply with the FON by employing a minimum number of full-time faculty as calculated by the State Chancellor's Office. Factors such as FTES and State funding level may alter the FON, and there are penalties for districts that do not comply with the FON. The District was in compliance for fall 2024 using the full-time faculty obligation number. The Tentative Budget includes 279 Full-time Equivalent Faculty (FTEF). The FON obligation compliance number for fall 2025 is 141.8 FTEF based on the data from the Advance FON. The District is expected to comply with the FON in 2025.

	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>
FON	141.8	148.8	170.8	200.8
District Full-Time Faculty Reported	241.1	241.1	236.9	238.5
Compliance over (under) FON	99.3	92.3	66.1	37.7

### **50% Law Compliance**

Education Code 84362 states that a district's expenditures for salaries of classroom instructors must be equal to or greater than 50% of the district's current expense of education. As enrollment declines and operating budgets increase, it has been challenging for the District to comply with the law. This challenge will continue as the cost of providing technology in the classroom increases and additional counselors are needed to support Guided Pathways. In FY2024-25, the District reported 50.09% for the compliance number in the 311 annual report. The District is expecting to comply with the 50% law in FY2025-26.



SAN JOSÉ · EVERGREEN  
Community College District

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## INTRODUCTION

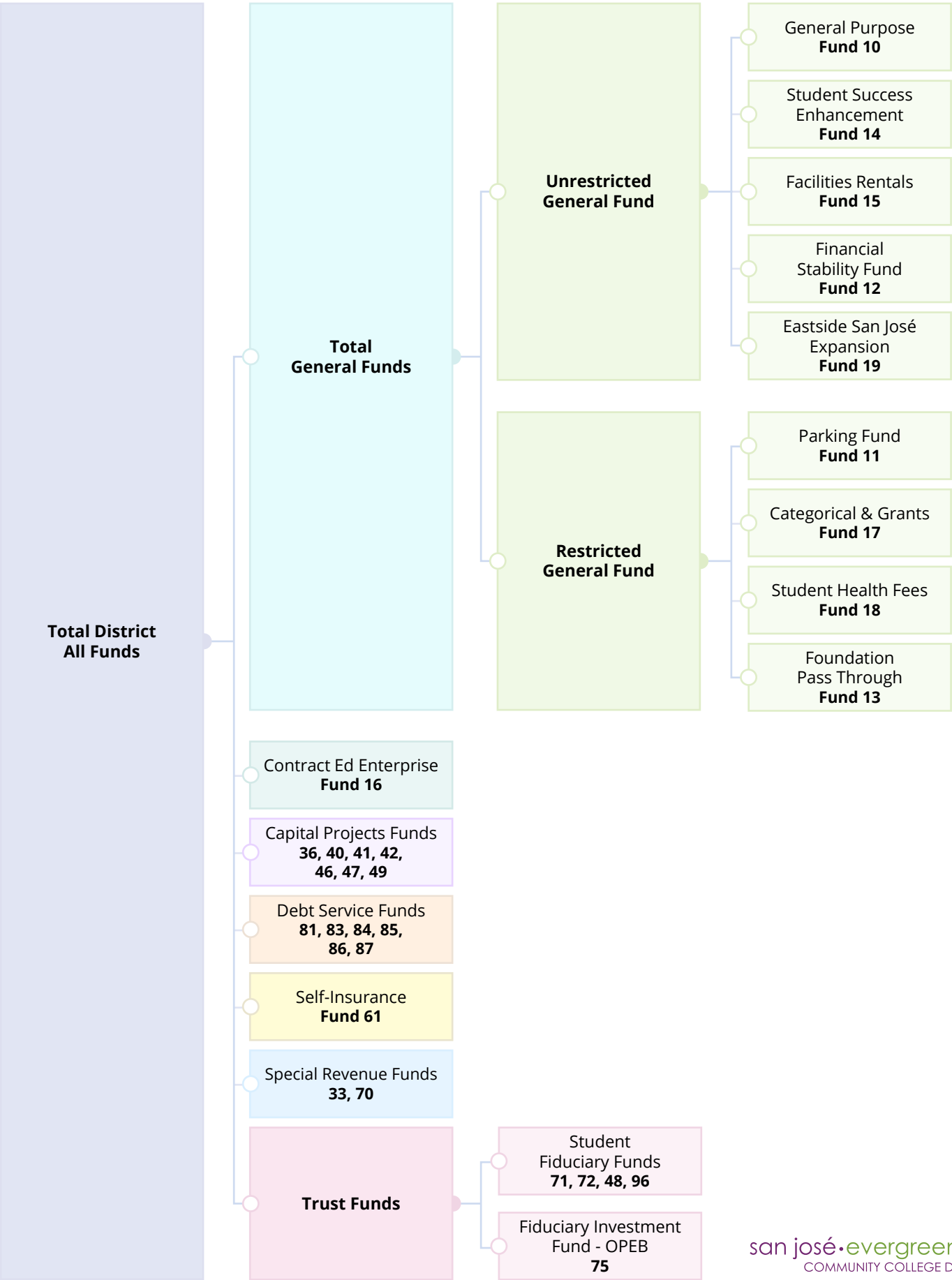


### **Board of Trustees Budget Principles (Adopted August 27, 2024)**

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





SAN JOSÉ · EVERGREEN  
Community College District

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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.

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

Fund 10 Budget Summary

Major Object Description	FY23-24 Adopted Budget	FY23-24 Audited Actuals	FY24-25 Adopted Budget	FY24-25 Projected Actuals	FY25-26 Tentative Budget	FY26-27 Estimated Budget	FY27-28 Estimated Budget
Beginning Fund Balance	34,442,992	36,662,842	39,446,950	39,446,950	41,859,435	41,859,435	41,859,435
<u>Revenues</u>							
Federal	2,300	23,299	6,000	6,000	6,000	6,000	6,000
State Revenue	11,587,748	12,523,920	11,446,840	10,895,101	11,617,738	11,675,827	11,792,585
Local Revenue	149,807,520	154,278,876	158,899,768	161,206,400	164,988,362	170,412,955	176,377,408
Other Financing Sources	302,306	566,322	1,027,102	1,575,854	1,864,908	581,855	599,311
Total Revenues	<b>161,699,874</b>	<b>167,392,417</b>	<b>171,379,710</b>	<b>173,683,355</b>	<b>178,477,008</b>	<b>182,676,637</b>	<b>188,775,304</b>
<u>Expenditures</u>							
Academic Salaries	54,868,772	61,521,818	60,230,260	62,119,041	61,866,028	63,722,009	65,633,669
Classified Salaries	31,612,691	31,651,686	34,489,601	32,717,948	35,340,643	36,400,862	37,492,888
Employee Benefits	45,457,555	42,368,313	47,304,131	45,657,117	49,621,003	52,846,368	56,281,382
Total Personnel	<b>131,939,018</b>	<b>135,541,817</b>	<b>142,023,992</b>	<b>140,494,106</b>	<b>146,827,674</b>	<b>152,969,239</b>	<b>159,407,939</b>
Supplies and Materials	897,515	1,205,686	1,152,053	1,019,433	1,236,883	1,273,989	1,312,209
Other Operating Expenses & Services	19,609,001	11,392,768	19,258,100	20,888,200	18,692,348	19,440,042	20,023,243
Capital Outlay	83,577	313,877	217,258	230,816	214,548	220,984	227,614
Other Outgo	11,059,304	16,154,161	8,728,307	8,638,315	11,505,555	11,151,789	11,151,789
Total Non-Personnel	<b>31,649,397</b>	<b>29,066,492</b>	<b>29,355,718</b>	<b>30,776,764</b>	<b>31,649,334</b>	<b>32,086,805</b>	<b>32,714,855</b>
Subtotal Expenditures	<b>163,588,415</b>	<b>164,608,309</b>	<b>171,379,710</b>	<b>171,270,870</b>	<b>178,477,008</b>	<b>185,056,044</b>	<b>192,122,795</b>
Committed Deficit Closing						(2,379,408)	(2,379,408)
Total Expenditures	<b>163,588,415</b>	<b>164,608,309</b>	<b>171,379,710</b>	<b>171,270,870</b>	<b>178,477,008</b>	<b>182,676,636</b>	<b>189,743,387</b>
Net change in Fund Balance	<b>(1,888,541)</b>	<b>2,784,108</b>	<b>-</b>	<b>2,412,485</b>	<b>-</b>	<b>0</b>	<b>(968,083)</b>
Ending Fund Balance	<b>32,554,451</b> <b>19.90%</b>	<b>39,446,950</b> <b>23.96%</b>	<b>39,446,950</b> <b>23.02%</b>	<b>41,859,435</b> <b>24.44%</b>	<b>41,859,435</b> <b>23.45%</b>	<b>41,859,435</b> <b>22.91%</b>	<b>40,891,353</b> <b>21.55%</b>



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

**10 - General Fund**

<b>Consolidated</b>	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
481 - Federal Revenue	23,299	6,000	6,000	6,000		
486 - State Revenue	12,523,920	11,446,840	11,095,101	11,467,738	372,637	0
488 - Local Revenue	154,278,876	158,899,768	161,006,400	165,138,362	4,131,963	0
489 - Other Financing Sources	566,322	1,027,102	1,575,854	1,864,908	289,054	0
<b>48 - Revenue</b>	<b>167,392,417</b>	<b>171,379,710</b>	<b>173,683,355</b>	<b>178,477,008</b>	<b>4,793,653</b>	<b>0</b>
<b>Income</b>	<b>167,392,417</b>	<b>171,379,710</b>	<b>173,683,355</b>	<b>178,477,008</b>	<b>4,793,653</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
511 - Instructional Salaries, Regular Sal Sch.	24,612,836	26,609,045	25,829,445	27,137,160	1,307,715	0
512 - Noninstructional Sal., Regular Sal. Sch.	11,190,765	11,541,356	10,921,383	12,193,684	1,272,301	0
513 - Instructional Salaries, Nonregular Sch.	24,229,083	19,788,734	23,820,278	20,327,699	(3,492,579)	(0)
514 - Noninstructional Salaries, Nonreg. Sch.	1,489,134	2,291,125	1,547,934	2,207,485	659,551	0
<b>51 - Academic Salaries</b>	<b>61,521,818</b>	<b>60,230,260</b>	<b>62,119,041</b>	<b>61,866,028</b>	<b>(253,013)</b>	<b>(0)</b>
<b><u>52 - Classified Salaries</u></b>						
521 - Noninstructional Sal., Reg Full-time Sch	27,265,833	30,839,789	28,680,788	31,355,781	2,674,994	0
522 - Instructional Aides, Reg. Full-time Sch.	2,533,722	2,974,213	2,713,668	3,060,334	346,666	0
523 - Noninstructional Sal., Non-reg Full-time	1,250,260	286,002	669,129	342,815	(326,314)	(0)
524 - Instructional Aides, Non-reg. Full-time	601,871	389,597	654,364	581,713	(72,651)	(0)
<b>52 - Classified Salaries</b>	<b>31,651,686</b>	<b>34,489,601</b>	<b>32,717,948</b>	<b>35,340,643</b>	<b>2,622,695</b>	<b>0</b>
<b><u>53 - Employee Benefits</u></b>						
531 - STRS	12,741,529	11,980,610	11,977,479	12,179,429	201,950	0
532 - PERS	8,463,714	10,082,002	9,573,246	10,422,596	849,350	0
533 - OASDI/Medicare	3,405,325	3,298,982	3,347,530	3,441,980	94,450	0
534 - Health & Welfare	16,375,895	20,433,502	19,622,578	22,003,043	2,380,465	0
535 - State Unemployment Insurance	185,240	180,776	170,046	191,565	21,519	0
536 - Workers Compensation	1,169,223	925,707	946,445	979,838	33,393	0
537 - Retiree Benefits	27,387	402,552	19,793	402,552	382,759	19
<b>53 - Employee Benefits</b>	<b>42,368,313</b>	<b>47,304,131</b>	<b>45,657,117</b>	<b>49,621,003</b>	<b>3,963,886</b>	<b>0</b>
<b><u>54 - Supplies and Materials</u></b>						
541 - Instructional Supplies	71,649	147,119	126,920	144,969	18,049	0
543 - Non-Instructional Supplies	1,134,037	1,004,934	892,513	1,091,914	199,401	0
<b>54 - Supplies and Materials</b>	<b>1,205,686</b>	<b>1,152,053</b>	<b>1,019,433</b>	<b>1,236,883</b>	<b>217,450</b>	<b>0</b>

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

**10 - General Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
551 - Personal Services	4,658,225	5,728,605	6,225,598	5,588,090	(637,508)	(0)
552 - Travel & Conference	805,860	880,088	789,380	866,321	76,941	0
554 - Insurance	243,192	567,712	483,910	567,712	83,802	0
555 - Utilities & Operating Expenses	6,532,390	6,470,207	7,187,389	5,978,200	(1,209,189)	(0)
556 - Rents, Leases & Repairs	1,066,566	1,010,204	1,024,535	960,133	(64,402)	(0)
557 - Adv/Legal Fees/Audits/Elections	2,396,106	1,248,578	2,246,605	1,163,179	(1,083,427)	(0)
558 - Other Services	(4,309,571)	3,352,707	2,930,783	3,568,714	637,931	0
<b>55 - Other Operating Expenses and Services</b>	<b>11,392,768</b>	<b>19,258,100</b>	<b>20,888,200</b>	<b>18,692,348</b>	<b>(2,195,852)</b>	<b>(0)</b>
<b><u>56 - Capital Outlay</u></b>						
561 - Sites & Site Improvement	6,466					
562 - Buildings & Building Improvement	6,781					
563 - Library Books	10,147	5,733	9,762	5,733	(4,029)	(0)
564 - Equipment	290,481	211,525	221,054	208,815	(12,239)	(0)
<b>56 - Capital Outlay</b>	<b>313,876</b>	<b>217,258</b>	<b>230,816</b>	<b>214,548</b>	<b>(16,268)</b>	<b>(0)</b>
<b><u>57 - Other Outgo</u></b>						
573 - Interfund Transfers Out	16,153,195	7,678,307	8,637,315	9,725,659	1,088,344	0
575 - Student Financial Aid	(35)					
576 - Other Payments to/for Students	1,000		1,000	1,000		
579 - Contingency & Contra Appropriation		1,050,000		1,778,896	1,778,896	
<b>57 - Other Outgo</b>	<b>16,154,161</b>	<b>8,728,307</b>	<b>8,638,315</b>	<b>11,505,555</b>	<b>2,867,240</b>	<b>0</b>
<b>Expense</b>	<b>164,608,307</b>	<b>171,379,710</b>	<b>171,270,870</b>	<b>178,477,008</b>	<b>7,206,138</b>	<b>0</b>
<b>10 - General Fund</b>	<b>2,784,110</b>	<b>0</b>	<b>2,412,485</b>	<b>0</b>	<b>(2,412,484)</b>	<b>(1)</b>

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

**10 - General Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>1 - San Jose City College</u></b>						
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
481 - Federal Revenue	6,212	6,000	6,000	6,000		
486 - State Revenue	54,802	58,403	58,403	58,403		
488 - Local Revenue	4,596,158	5,269,419	5,132,358	5,551,229	418,871	0
489 - Other Financing Sources	158,098	203,077	203,077	235,549	32,472	0
<b>48 - Revenue</b>	<b>4,815,269</b>	<b>5,536,899</b>	<b>5,399,838</b>	<b>5,851,181</b>	<b>451,343</b>	<b>0</b>
<b>Income</b>	<b>4,815,269</b>	<b>5,536,899</b>	<b>5,399,838</b>	<b>5,851,181</b>	<b>451,343</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
511 - Instructional Salaries, Regular Sal Sch.	12,829,609	14,124,806	14,124,806	14,266,215	141,409	0
512 - Noninstructional Sal., Regular Sal. Sch.	5,322,431	5,187,830	5,167,617	5,420,092	252,475	0
513 - Instructional Salaries, Nonregular Sch.	11,614,271	10,884,755	10,732,194	10,731,105	(1,089)	(0)
514 - Noninstructional Salaries, Nonreg. Sch.	685,880	937,750	939,023	854,110	(84,913)	(0)
<b>51 - Academic Salaries</b>	<b>30,452,192</b>	<b>31,135,141</b>	<b>30,963,640</b>	<b>31,271,522</b>	<b>307,882</b>	<b>0</b>
<b><u>52 - Classified Salaries</u></b>						
521 - Noninstructional Sal., Reg Full-time Sch	7,434,838	8,167,882	8,186,512	8,011,228	(175,284)	(0)
522 - Instructional Aides, Reg. Full-time Sch.	1,262,723	1,403,576	1,403,576	1,421,049	17,473	0
523 - Noninstructional Sal., Non-reg Full-time	419,773	30,000	55,038	86,813	31,775	1
524 - Instructional Aides, Non-reg. Full-time	234,189		139,116	139,116		
<b>52 - Classified Salaries</b>	<b>9,351,524</b>	<b>9,601,458</b>	<b>9,784,242</b>	<b>9,658,206</b>	<b>(126,036)</b>	<b>(0)</b>
<b><u>53 - Employee Benefits</u></b>						
531 - STRS	4,406,457	3,456,073	3,495,811	3,842,236	346,425	0
532 - PERS	2,673,586	3,104,721	3,114,757	3,324,730	209,973	0
533 - OASDI/Medicare	1,235,332	1,089,234	1,104,921	1,185,604	80,683	0
534 - Health & Welfare	6,702,696	7,702,602	7,720,579	8,327,944	607,365	0
535 - State Unemployment Insurance	79,891	59,731	61,142	66,051	4,909	0
536 - Workers Compensation	506,456	323,596	328,198	353,132	24,934	0
537 - Retiree Benefits	14,762					
<b>53 - Employee Benefits</b>	<b>15,619,179</b>	<b>15,735,957</b>	<b>15,825,407</b>	<b>17,099,697</b>	<b>1,274,290</b>	<b>0</b>
<b><u>54 - Supplies and Materials</u></b>						
541 - Instructional Supplies	57,588	121,815	100,316	121,665	21,349	0
543 - Non-Instructional Supplies	393,394	169,366	227,880	411,759	183,879	1
<b>54 - Supplies and Materials</b>	<b>450,982</b>	<b>291,181</b>	<b>328,196</b>	<b>533,424</b>	<b>205,228</b>	<b>1</b>

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

**10 - General Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
551 - Personal Services	682,901	355,855	424,134	687,666	263,532	1
552 - Travel & Conference	419,715	421,806	426,402	421,956	(4,446)	(0)
554 - Insurance		230,000	230,000	230,000		
555 - Utilities & Operating Expenses	39,218	61,428	70,278	61,428	(8,850)	(0)
556 - Rents, Leases & Repairs	130,109	125,193	123,352	125,193	1,841	0
557 - Adv/Legal Fees/Audits/Elections	188,468	83,039	50,589	83,039	32,450	1
558 - Other Services	2,811	1,053,200	895,249	363,807	(531,442)	(1)
<b>55 - Other Operating Expenses and Services</b>	<b>1,463,222</b>	<b>2,330,521</b>	<b>2,220,004</b>	<b>1,973,089</b>	<b>(246,915)</b>	<b>(0)</b>
<b><u>56 - Capital Outlay</u></b>						
563 - Library Books	490					
564 - Equipment	35,689	85,088	105,156	85,088	(20,068)	(0)
<b>56 - Capital Outlay</b>	<b>36,179</b>	<b>85,088</b>	<b>105,156</b>	<b>85,088</b>	<b>(20,068)</b>	<b>(0)</b>
<b><u>57 - Other Outgo</u></b>						
573 - Interfund Transfers Out	25,294	61,811		124,108	124,108	
575 - Student Financial Aid	(35)					
<b>57 - Other Outgo</b>	<b>25,260</b>	<b>61,811</b>		<b>124,108</b>	<b>124,108</b>	
<b>Expense</b>	<b>57,398,537</b>	<b>59,241,156</b>	<b>59,226,646</b>	<b>60,745,134</b>	<b>1,518,488</b>	<b>0</b>
<b>1 - San Jose City College</b>	<b>(52,583,268)</b>	<b>(53,704,257)</b>	<b>(53,826,808)</b>	<b>(54,893,953)</b>	<b>(1,067,145)</b>	<b>0</b>
<b><u>2 - Evergreen Valley College</u></b>						
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
481 - Federal Revenue	17,087					
486 - State Revenue	72,025	70,672				
488 - Local Revenue	4,802,878	5,319,605	5,209,937	4,874,167	(335,770)	(0)
489 - Other Financing Sources	407,609	824,025	1,372,777	1,629,359	256,582	0
<b>48 - Revenue</b>	<b>5,299,599</b>	<b>6,214,302</b>	<b>6,582,714</b>	<b>6,503,526</b>	<b>(79,189)</b>	<b>(0)</b>
<b>Income</b>	<b>5,299,599</b>	<b>6,214,302</b>	<b>6,582,714</b>	<b>6,503,526</b>	<b>(79,189)</b>	<b>(0)</b>
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
511 - Instructional Salaries, Regular Sal Sch.	11,783,227	12,484,239	11,704,639	12,870,945	1,166,306	0
512 - Noninstructional Sal., Regular Sal. Sch.	5,492,306	5,570,845	5,296,112	5,929,612	633,500	0
513 - Instructional Salaries, Nonregular Sch.	12,614,812	8,903,979	13,088,084	9,596,594	(3,491,490)	(0)
514 - Noninstructional Salaries, Nonreg. Sch.	754,749	1,303,375	515,806	1,303,375	787,569	2
<b>51 - Academic Salaries</b>	<b>30,645,094</b>	<b>28,262,438</b>	<b>30,604,642</b>	<b>29,700,526</b>	<b>(904,116)</b>	<b>(0)</b>

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

**10 - General Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>52 - Classified Salaries</u></b>						
521 - Noninstructional Sal., Reg Full-time Sch	8,128,607	9,381,346	8,405,324	9,645,777	1,240,453	0
522 - Instructional Aides, Reg. Full-time Sch.	1,210,443	1,512,637	1,310,092	1,581,285	271,193	0
523 - Noninstructional Sal., Non-reg Full-time	214,756	70,725	155,303	70,725	(84,578)	(1)
524 - Instructional Aides, Non-reg. Full-time	125,279	169,597	126,152	169,597	43,445	0
<b>52 - Classified Salaries</b>	<b>9,679,084</b>	<b>11,134,305</b>	<b>9,996,870</b>	<b>11,467,384</b>	<b>1,470,514</b>	<b>0</b>
<b><u>53 - Employee Benefits</u></b>						
531 - STRS	4,170,922	3,910,523	4,392,947	4,226,054	(166,893)	(0)
532 - PERS	2,856,305	3,384,856	3,014,041	3,373,266	359,225	0
533 - OASDI/Medicare	1,255,455	1,258,035	1,285,029	1,284,169	(860)	(0)
534 - Health & Welfare	6,571,268	7,817,765	8,156,562	8,368,314	211,753	0
535 - State Unemployment Insurance	80,056	92,272	81,657	95,798	14,141	0
536 - Workers Compensation	504,312	448,725	467,531	467,663	132	0
537 - Retiree Benefits	13,840	402,552	19,793	402,552	382,759	19
<b>53 - Employee Benefits</b>	<b>15,452,157</b>	<b>17,314,727</b>	<b>17,417,560</b>	<b>18,217,816</b>	<b>800,256</b>	<b>0</b>
<b><u>54 - Supplies and Materials</u></b>						
541 - Instructional Supplies	12,256	104	1,751	104	(1,647)	(1)
543 - Non-Instructional Supplies	209,634	250,663	202,400	261,651	59,251	0
<b>54 - Supplies and Materials</b>	<b>221,890</b>	<b>250,767</b>	<b>204,151</b>	<b>261,755</b>	<b>57,604</b>	<b>0</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
551 - Personal Services	320,229	194,857	201,695	204,857	3,162	0
552 - Travel & Conference	192,368	182,791	144,774	183,370	38,596	0
554 - Insurance		173,712	89,910	173,712	83,802	1
555 - Utilities & Operating Expenses	43,707	39,712	32,756	39,712	6,956	0
556 - Rents, Leases & Repairs	122,407	121,896	46,402	122,421	76,019	2
557 - Adv/Legal Fees/Audits/Elections	44,281	16,205	11,292	16,205	4,912	0
558 - Other Services	7,435	953,404	1,068	1,170,164	1,169,097	1,095
<b>55 - Other Operating Expenses and Services</b>	<b>730,427</b>	<b>1,682,576</b>	<b>527,897</b>	<b>1,910,441</b>	<b>1,382,543</b>	<b>3</b>
<b><u>56 - Capital Outlay</u></b>						
561 - Sites & Site Improvement	6,466					
562 - Buildings & Building Improvement	6,781					
563 - Library Books	9,658	5,733	9,762	5,733	(4,029)	(0)
564 - Equipment	170,077	29,500	38,793	29,500	(9,293)	(0)
<b>56 - Capital Outlay</b>	<b>192,982</b>	<b>35,233</b>	<b>48,554</b>	<b>35,233</b>	<b>(13,321)</b>	<b>(0)</b>
<b><u>57 - Other Outgo</u></b>						
573 - Interfund Transfers Out	91,588	87,564	87,564	87,564		
576 - Other Payments to/for Students	1,000		1,000	1,000		



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

**10 - General Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b>57 - Other Outgo</b>	<b>92,588</b>	<b>87,564</b>	<b>88,564</b>	<b>88,564</b>		
<b>Expense</b>	<b>57,014,223</b>	<b>58,767,611</b>	<b>58,888,238</b>	<b>61,681,719</b>	<b>2,793,481</b>	<b>0</b>
<b>2 - Evergreen Valley College</b>	<b>(51,714,624)</b>	<b>(52,553,309)</b>	<b>(52,305,524)</b>	<b>(55,178,193)</b>	<b>(2,872,669)</b>	<b>0</b>
<b><u>4 - San Jose Evergreen Community College Extension</u></b>						
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
488 - Local Revenue	9,258	309,842	309,842	309,842	(0)	(0)
<b>48 - Revenue</b>	<b>9,258</b>	<b>309,842</b>	<b>309,842</b>	<b>309,842</b>	<b>(0)</b>	<b>(0)</b>
<b>Income</b>	<b>9,258</b>	<b>309,842</b>	<b>309,842</b>	<b>309,842</b>	<b>(0)</b>	<b>(0)</b>
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
512 - Noninstructional Sal., Regular Sal. Sch.	12,964	57,056	36,843	68,242	31,399	1
514 - Noninstructional Salaries, Nonreg. Sch.			40,426		(40,426)	(1)
<b>51 - Academic Salaries</b>	<b>12,964</b>	<b>57,056</b>	<b>77,269</b>	<b>68,242</b>	<b>(9,027)</b>	<b>(0)</b>
<b><u>52 - Classified Salaries</u></b>						
521 - Noninstructional Sal., Reg Full-time Sch	341,237	542,703	542,703	574,689	31,986	0
523 - Noninstructional Sal., Non-reg Full-time	4,239					
<b>52 - Classified Salaries</b>	<b>345,477</b>	<b>542,703</b>	<b>542,703</b>	<b>574,689</b>	<b>31,986</b>	<b>0</b>
<b><u>53 - Employee Benefits</u></b>						
531 - STRS	2,476	10,898	10,898		(10,898)	(1)
532 - PERS	95,259	146,802	146,802	173,912	27,110	0
533 - OASDI/Medicare	28,946	41,298	41,298	47,327	6,029	0
534 - Health & Welfare	130,560	181,234	181,234	199,549	18,315	0
535 - State Unemployment Insurance	776	1,199	1,199	1,286	87	0
536 - Workers Compensation	4,905	6,478	6,478	6,943	465	0
<b>53 - Employee Benefits</b>	<b>262,922</b>	<b>387,909</b>	<b>387,909</b>	<b>429,017</b>	<b>41,108</b>	<b>0</b>
<b><u>54 - Supplies and Materials</u></b>						
541 - Instructional Supplies		20,200	19,853	20,200	347	0
543 - Non-Instructional Supplies	15,108	11,100	6,100	11,100	5,000	1
<b>54 - Supplies and Materials</b>	<b>15,108</b>	<b>31,300</b>	<b>25,953</b>	<b>31,300</b>	<b>5,347</b>	<b>0</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
551 - Personal Services		6,536	10,016	6,536	(3,480)	(0)
552 - Travel & Conference	381	800	300	800	500	2

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

**10 - General Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
555 - Utilities & Operating Expenses	51,287	87,140	99,607	87,140	(12,467)	(0)
556 - Rents, Leases & Repairs	6,985	12,138	9,900	12,138	2,238	0
557 - Adv/Legal Fees/Audits/Elections	1,596	7,862		7,862	7,862	
<b>55 - Other Operating Expenses and Services</b>	<b>60,249</b>	<b>114,476</b>	<b>119,823</b>	<b>114,476</b>	<b>(5,347)</b>	<b>(0)</b>
<b>Expense</b>	<b>696,720</b>	<b>1,133,444</b>	<b>1,153,657</b>	<b>1,217,724</b>	<b>64,067</b>	<b>0</b>
<b>4 - San Jose Evergreen Community College Extension</b>	<b>(687,463)</b>	<b>(823,602)</b>	<b>(843,815)</b>	<b>(907,882)</b>	<b>(64,067)</b>	<b>0</b>
<b><u>9 - District Services</u></b>						
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
486 - State Revenue	12,397,093	11,317,765	11,036,698	11,409,335	372,637	0
488 - Local Revenue	144,870,583	148,000,902	150,354,263	154,403,125	4,048,862	0
489 - Other Financing Sources	616					
<b>48 - Revenue</b>	<b>157,268,291</b>	<b>159,318,667</b>	<b>161,390,961</b>	<b>165,812,460</b>	<b>4,421,499</b>	<b>0</b>
<b>Income</b>	<b>157,268,291</b>	<b>159,318,667</b>	<b>161,390,961</b>	<b>165,812,460</b>	<b>4,421,499</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
512 - Noninstructional Sal., Regular Sal. Sch.	363,063	725,625	420,811	775,738	354,927	1
514 - Noninstructional Salaries, Nonreg. Sch.	48,505	50,000	52,679	50,000	(2,679)	(0)
<b>51 - Academic Salaries</b>	<b>411,568</b>	<b>775,625</b>	<b>473,490</b>	<b>825,738</b>	<b>352,248</b>	<b>1</b>
<b><u>52 - Classified Salaries</u></b>						
521 - Noninstructional Sal., Reg Full-time Sch	11,361,151	12,747,858	11,546,249	13,124,087	1,577,838	0
522 - Instructional Aides, Reg. Full-time Sch.	60,555	58,000		58,000	58,000	
523 - Noninstructional Sal., Non-reg Full-time	611,492	185,277	458,788	185,277	(273,511)	(1)
524 - Instructional Aides, Non-reg. Full-time	242,403	220,000	389,096	273,000	(116,096)	(0)
<b>52 - Classified Salaries</b>	<b>12,275,601</b>	<b>13,211,135</b>	<b>12,394,133</b>	<b>13,640,364</b>	<b>1,246,231</b>	<b>0</b>
<b><u>53 - Employee Benefits</u></b>						
531 - STRS	4,161,674	4,603,117	4,077,823	4,111,139	33,316	0
532 - PERS	2,838,564	3,445,623	3,297,646	3,550,688	253,042	0
533 - OASDI/Medicare	885,593	910,415	916,281	924,880	8,599	0
534 - Health & Welfare	2,971,371	4,731,901	3,564,203	5,107,236	1,543,033	0
535 - State Unemployment Insurance	24,517	27,574	26,048	28,430	2,382	0
536 - Workers Compensation	153,551	146,908	144,239	152,100	7,861	0
537 - Retiree Benefits	(1,215)					
<b>53 - Employee Benefits</b>	<b>11,034,054</b>	<b>13,865,538</b>	<b>12,026,241</b>	<b>13,874,473</b>	<b>1,848,232</b>	<b>0</b>

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

**10 - General Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>54 - Supplies and Materials</u></b>						
541 - Instructional Supplies	1,806	5,000	5,000	3,000	(2,000)	(0)
543 - Non-Instructional Supplies	515,900	573,805	456,133	407,404	(48,729)	(0)
<b>54 - Supplies and Materials</b>	<b>517,706</b>	<b>578,805</b>	<b>461,133</b>	<b>410,404</b>	<b>(50,729)</b>	<b>(0)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
551 - Personal Services	3,655,095	5,171,357	5,589,753	4,689,031	(900,722)	(0)
552 - Travel & Conference	193,396	274,691	217,904	260,195	42,291	0
554 - Insurance	243,192	164,000	164,000	164,000		
555 - Utilities & Operating Expenses	6,398,177	6,281,927	6,984,748	5,789,920	(1,194,828)	(0)
556 - Rents, Leases & Repairs	807,065	750,977	844,881	700,381	(144,500)	(0)
557 - Adv/Legal Fees/Audits/Elections	2,161,762	1,141,472	2,184,724	1,056,073	(1,128,651)	(1)
558 - Other Services	(4,319,818)	1,346,103	2,034,466	2,034,742	276	0
<b>55 - Other Operating Expenses and Services</b>	<b>9,138,870</b>	<b>15,130,527</b>	<b>18,020,476</b>	<b>14,694,342</b>	<b>(3,326,134)</b>	<b>(0)</b>
<b><u>56 - Capital Outlay</u></b>						
564 - Equipment	84,716	96,937	77,105	94,227	17,122	0
<b>56 - Capital Outlay</b>	<b>84,716</b>	<b>96,937</b>	<b>77,105</b>	<b>94,227</b>	<b>17,122</b>	<b>0</b>
<b><u>57 - Other Outgo</u></b>						
573 - Interfund Transfers Out	16,036,313	7,528,932	8,549,751	9,513,987	964,236	0
579 - Contingency & Contra Appropriation		1,050,000		1,778,896	1,778,896	
<b>57 - Other Outgo</b>	<b>16,036,313</b>	<b>8,578,932</b>	<b>8,549,751</b>	<b>11,292,883</b>	<b>2,743,132</b>	<b>0</b>
<b>Expense</b>	<b>49,498,826</b>	<b>52,237,498</b>	<b>52,002,329</b>	<b>54,832,431</b>	<b>2,830,102</b>	<b>0</b>
<b>9 - District Services</b>	<b>107,769,465</b>	<b>107,081,169</b>	<b>109,388,632</b>	<b>110,980,029</b>	<b>1,591,397</b>	<b>0</b>
<b>10 - General Fund</b>	<b>2,784,110</b>	<b>0</b>	<b>2,412,485</b>	<b>0</b>	<b>(2,412,484)</b>	<b>(1)</b>

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

**10 - General Fund - Salaries**

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

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

**12 - Budget Stabilization Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
48978 - Interfund Trans In (10 fr 12)	1,500,000		1,500,000		(1,500,000)	(1)
<b>48 - Revenue</b>	<b>1,500,000</b>		<b>1,500,000</b>		<b>(1,500,000)</b>	<b>(1)</b>
<b>Income</b>	<b>1,500,000</b>		<b>1,500,000</b>		<b>(1,500,000)</b>	<b>(1)</b>
<b>12 - Budget Stabilization Fund</b>	<b>1,500,000</b>		<b>1,500,000</b>		<b>(1,500,000)</b>	<b>(1)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$3,750,000</i>	<i>\$3,750,000</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$3,750,000</i>	<i>\$3,750,000</i>		

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

**14 - Student Success Enhancement Fd**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
48853 - Retail Center Lease Revenue	25,000	25,000	25,000	25,000		
<b>48 - Revenue</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		
<b>Income</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		
<b>14 - Student Success Enhancement Fd</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		
<i>Beginning Fund Balance, July 1st</i>			<i>\$385,450</i>	<i>\$385,450</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$385,450</i>	<i>\$385,450</i>		

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

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

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Income</b>						
48874 - Use of Facilities	214,545	225,000	219,582	200,000	(19,582)	(0)
<b>48 - Revenue</b>	<b>214,545</b>	<b>225,000</b>	<b>219,582</b>	<b>200,000</b>	<b>(19,582)</b>	<b>(0)</b>
<b>Income</b>	<b>214,545</b>	<b>225,000</b>	<b>219,582</b>	<b>200,000</b>	<b>(19,582)</b>	<b>(0)</b>
<b>Expense</b>						
52110 - Reg, Other Than Instruction - Un	281,624	293,794	230,603	197,563	(33,040)	(0)
52111 - Regular, Professional Growth			600		(600)	(1)
52351 - Overtime	6,628	11,000	5,606		(5,606)	(1)
<b>52 - Classified Salaries</b>	<b>288,252</b>	<b>304,794</b>	<b>236,809</b>	<b>197,563</b>	<b>(39,246)</b>	<b>(0)</b>
53220 - PERS Reg Classified	76,941	79,471	63,963	53,441	(10,522)	(0)
53320 - OASDI-Classified/Non-Instr Cert.	22,450	22,475	18,454	15,113	(3,341)	(0)
53420 - H & W - Non-Instruction	109,299	126,936	84,034	77,762	(6,272)	(0)
53520 - Unemployment Insurance - Non-Instruction	539	587	487	395	(92)	(0)
53620 - Workers Comp - Non-Instruction	3,693	3,173	2,662	2,134	(528)	(0)
<b>53 - Employee Benefits</b>	<b>212,923</b>	<b>232,642</b>	<b>169,601</b>	<b>148,845</b>	<b>(20,756)</b>	<b>(0)</b>
54300 - Supplies - Non Instruction		25,000				
<b>54 - Supplies and Materials</b>		<b>25,000</b>				
55510 - Telephone		1,000	176		(176)	(1)
55560 - Fuel/Oil		1,500				
55820 - Undistributed Funded Programs		1,591,609	27,322	1,572,252	1,544,930	57
<b>55 - Other Operating Expenses and Services</b>		<b>1,594,109</b>	<b>27,497</b>	<b>1,572,252</b>	<b>1,544,755</b>	<b>56</b>
<b>Expense</b>	<b>501,174</b>	<b>2,156,545</b>	<b>433,907</b>	<b>1,918,660</b>	<b>1,484,753</b>	<b>3</b>
<b>1 - San Jose City College</b>	<b>(286,630)</b>	<b>(1,931,545)</b>	<b>(214,325)</b>	<b>(1,718,660)</b>	<b>(1,504,336)</b>	<b>7</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$1,932,985</i>	<i>\$1,718,660</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$1,718,660</i>	<i>\$0</i>		

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

**15 - Facility Rental Auxiliary Fund**  
**2 - Evergreen Valley College**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
48874 - Use of Facilities	213,102	200,000	207,386	200,000	(7,386)	(0)
48967 - Interfund Trans In (15 fr 17)	180,122					
<b>48 - Revenue</b>	<b>393,224</b>	<b>200,000</b>	<b>207,386</b>	<b>200,000</b>	<b>(7,386)</b>	<b>(0)</b>
<b>Income</b>	<b>393,224</b>	<b>200,000</b>	<b>207,386</b>	<b>200,000</b>	<b>(7,386)</b>	<b>(0)</b>
<b><u>Expense</u></b>						
52110 - Reg, Other Than Instruction - Un	80,218	88,793	88,793	96,032	7,239	0
52351 - Overtime	4,917		5,548		(5,548)	(1)
<b>52 - Classified Salaries</b>	<b>85,135</b>	<b>88,793</b>	<b>94,341</b>	<b>96,032</b>	<b>1,691</b>	<b>0</b>
53220 - PERS Reg Classified	21,402	24,018	24,018	25,977	1,959	0
53320 - OASDI-Classified/Non-Instr Cert.	6,519	6,792	6,792	7,346	554	0
53420 - H & W - Non-Instruction	52,000	54,482	54,482	58,580	4,098	0
53520 - Unemployment Insurance - Non-Instruction	170	178	178	192	14	0
53620 - Workers Comp - Non-Instruction	1,068	959	959	1,037	78	0
<b>53 - Employee Benefits</b>	<b>81,160</b>	<b>86,429</b>	<b>86,429</b>	<b>93,132</b>	<b>6,703</b>	<b>0</b>
54300 - Supplies - Non Instruction	5,743	32,000	32,000	32,000		
<b>54 - Supplies and Materials</b>	<b>5,743</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>		
55100 - Personal Services		88,400		88,400	88,400	
55625 - Repairs Pm Agreements	27,014	32,610		32,610	32,610	
55711 - Advertising	2,779					
55715 - Printing/Reprographics Expense			5,000	10,000	5,000	1
55800 - Other Operating Expense	1,491		2,012	10,000	7,988	4
55820 - Undistributed Funded Programs		2,751,054	170,189	2,451,917	2,281,728	13
55830 - Other Operating Expense	58					
<b>55 - Other Operating Expenses and Services</b>	<b>31,341</b>	<b>2,872,064</b>	<b>177,201</b>	<b>2,592,927</b>	<b>2,415,726</b>	<b>14</b>
56411 - Equipment - (\$200 Through \$4,999)	1,678	220,189	50,000	220,189	170,189	3
56418 - Capitalizable Eqpt - 8 yr life			32,610		(32,610)	(1)
<b>56 - Capital Outlay</b>	<b>1,678</b>	<b>220,189</b>	<b>82,610</b>	<b>220,189</b>	<b>137,579</b>	<b>2</b>
<b>Expense</b>	<b>205,058</b>	<b>3,299,475</b>	<b>472,581</b>	<b>3,034,280</b>	<b>2,561,699</b>	<b>5</b>
<b>2 - Evergreen Valley College</b>	<b>188,166</b>	<b>(3,099,475)</b>	<b>(265,195)</b>	<b>(2,834,280)</b>	<b>(2,569,085)</b>	<b>10</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$3,099,475</i>	<i>\$2,834,280</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$2,834,280</i>	<i>\$0</i>		



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

**19 - East San Jose Fund**

<b>Consolidated</b>	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48959 - Interfund Trans In (19 fr 10)	1,250,000	1,250,000	1,250,000	1,250,000		
<b>48 - Revenue</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>		
<b>Income</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>		
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
51310 - Hourly Instr - Day	126,415		426,169	313,000	(113,169)	(0)
51320 - Hourly Instr - Short-Term	2,618					
51340 - Hourly Instr - Smr Session	12,823					
51400 - Hrly Cert Sal-Non Teach	6,439					
<b>51 - Academic Salaries</b>	<b>148,295</b>		<b>426,169</b>	<b>313,000</b>	<b>(113,169)</b>	<b>(0)</b>
<b><u>52 - Classified Salaries</u></b>						
52110 - Reg, Other Than Instruction - Un	84,822	80,141	92,686	100,490	7,804	0
52120 - Reg, Other Than Instruction - Mg		141,639		145,888	145,888	
52351 - Overtime	2,833		701		(701)	(1)
<b>52 - Classified Salaries</b>	<b>87,655</b>	<b>221,780</b>	<b>93,388</b>	<b>246,378</b>	<b>152,990</b>	<b>2</b>
<b><u>53 - Employee Benefits</u></b>						
53110 - STRS	17,270		75,668	58,225	(17,443)	(0)
53220 - PERS Reg Classified	22,631	59,991	25,072	66,646	41,574	2
53310 - OASDI Certif/Instr Aide	2,150		6,210	4,539	(1,672)	(0)
53320 - OASDI-Classified/Non-Instr Cert.	6,714	16,967	7,177	18,656	11,479	2
53410 - H & W - Instruction			7,736		(7,736)	(1)
53420 - H & W - Non-Instruction	13,567	77,582	18,354	57,000	38,647	2
53510 - Unemployment Insurance - Instruction	297		863	626	(237)	(0)
53520 - Unemployment Insurance - Non-Instruction	175	443	183	493	310	2
53610 - Workers Comp - Instruction	1,881		4,679	3,380	(1,299)	(0)
53620 - Workers Comp - Non-Instruction	1,100	2,396	1,021	2,661	1,640	2
<b>53 - Employee Benefits</b>	<b>65,785</b>	<b>157,379</b>	<b>146,963</b>	<b>212,226</b>	<b>65,263</b>	<b>0</b>
<b><u>54 - Supplies and Materials</u></b>						
54100 - Supplies Instruction				20,000	20,000	
54300 - Supplies - Non Instruction	2,178					
54301 - Food & Food Serv - Non-Instr						
<b>54 - Supplies and Materials</b>	<b>2,178</b>			<b>20,000</b>	<b>20,000</b>	

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

**19 - East San Jose Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	40,000		1,008		(1,008)	(1)
55230 - Mileage Expense	329					
55712 - Legal Expenses	1,079					
55715 - Printing/Reprographics Expense						
55716 - Printing/Repro						
55820 - Undistributed Funded Programs		1,019,944	13,348	698,228	684,880	51
55830 - Other Operating Expense		300,000				
<b>55 - Other Operating Expenses and Services</b>	<b>41,408</b>	<b>1,319,944</b>	<b>14,356</b>	<b>698,228</b>	<b>683,872</b>	<b>48</b>
<b><u>57 - Other Outgo</u></b>						
57300 - Interfund Transfers Out		569,125	1,138,250		(1,138,250)	(1)
<b>57 - Other Outgo</b>		<b>569,125</b>	<b>1,138,250</b>		<b>(1,138,250)</b>	<b>(1)</b>
<b>Expense</b>	<b>345,320</b>	<b>2,268,228</b>	<b>1,819,125</b>	<b>1,489,832</b>	<b>(329,293)</b>	<b>(0)</b>
<b>19 - East San Jose Fund</b>	<b>904,680</b>	<b>(1,018,228)</b>	<b>(569,125)</b>	<b>(239,832)</b>	<b>329,293</b>	<b>(1)</b>

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

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

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48959 - Interfund Trans In (19 fr 10)	680,875	680,875	388,041	399,770	11,729	0
<b>48 - Revenue</b>	<b>680,875</b>	<b>680,875</b>	<b>388,041</b>	<b>399,770</b>	<b>11,729</b>	<b>0</b>
<b>Income</b>	<b>680,875</b>	<b>680,875</b>	<b>388,041</b>	<b>399,770</b>	<b>11,729</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
51310 - Hourly Instr - Day	126,415		426,169	313,000	(113,169)	(0)
51320 - Hourly Instr - Short-Term	2,618					
51340 - Hourly Instr - Smr Session	12,823					
51400 - Hrly Cert Sal-Non Teach	6,439					
<b>51 - Academic Salaries</b>	<b>148,295</b>		<b>426,169</b>	<b>313,000</b>	<b>(113,169)</b>	<b>(0)</b>
<b><u>52 - Classified Salaries</u></b>						
52110 - Reg, Other Than Instruction - Un	84,822	80,141				
52120 - Reg, Other Than Instruction - Mg		141,639				
52351 - Overtime	2,833					
<b>52 - Classified Salaries</b>	<b>87,655</b>	<b>221,780</b>				
<b><u>53 - Employee Benefits</u></b>						
53110 - STRS	17,270		75,668	58,225	(17,443)	(0)
53220 - PERS Reg Classified	22,631	59,991				
53310 - OASDI Certif/Instr Aide	2,150		6,210	4,539	(1,672)	(0)
53320 - OASDI-Classified/Non-Instr Cert.	6,714	16,967				
53410 - H & W - Instruction			7,736		(7,736)	(1)
53420 - H & W - Non-Instruction	13,567	77,582	3,878		(3,878)	(1)
53510 - Unemployment Insurance - Instruction	297		863	626	(237)	(0)
53520 - Unemployment Insurance - Non-Instruction	175	443				
53610 - Workers Comp - Instruction	1,881		4,679	3,380	(1,299)	(0)
53620 - Workers Comp - Non-Instruction	1,100	2,396				
<b>53 - Employee Benefits</b>	<b>65,785</b>	<b>157,379</b>	<b>99,034</b>	<b>66,770</b>	<b>(32,264)</b>	<b>(0)</b>
<b><u>54 - Supplies and Materials</u></b>						
54100 - Supplies Instruction				20,000	20,000	
54300 - Supplies - Non Instruction	2,178					
54301 - Food & Food Serv - Non-Instr						
<b>54 - Supplies and Materials</b>	<b>2,178</b>			<b>20,000</b>	<b>20,000</b>	

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

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

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	40,000		1,008		(1,008)	(1)
55230 - Mileage Expense	329					
55712 - Legal Expenses	1,079					
55715 - Printing/Reprographics Expense						
55716 - Printing/Repro						
55820 - Undistributed Funded Programs		450,819	13,348		(13,348)	(1)
55830 - Other Operating Expense		300,000				
<b>55 - Other Operating Expenses and Services</b>	<b>41,408</b>	<b>750,819</b>	<b>14,356</b>		<b>(14,356)</b>	<b>(1)</b>
<b>Expense</b>	<b>345,320</b>	<b>1,129,978</b>	<b>539,558</b>	<b>399,770</b>	<b>(139,788)</b>	<b>(0)</b>
<b>1 - San Jose City College</b>	<b>335,555</b>	<b>(449,103)</b>	<b>(151,517)</b>		<b>151,517</b>	<b>(1)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$210,545</i>	<i>\$59,028</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$59,028</i>	<i>\$59,028</i>		

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

19 - East San Jose Fund  
2 - Evergreen Valley College

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48959 - Interfund Trans In (19 fr 10)	569,125	569,125	569,125	586,198	17,073	0
<b>48 - Revenue</b>	<b>569,125</b>	<b>569,125</b>	<b>569,125</b>	<b>586,198</b>	<b>17,073</b>	<b>0</b>
<b>Income</b>	<b>569,125</b>	<b>569,125</b>	<b>569,125</b>	<b>586,198</b>	<b>17,073</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>55 - Other Operating Expenses and Services</u></b>						
55820 - Undistributed Funded Programs		569,125		586,198	586,198	
<b>55 - Other Operating Expenses and Services</b>		<b>569,125</b>		<b>586,198</b>	<b>586,198</b>	
<b><u>57 - Other Outgo</u></b>						
57300 - Interfund Transfers Out		569,125	1,138,250		(1,138,250)	(1)
<b>57 - Other Outgo</b>		<b>569,125</b>	<b>1,138,250</b>		<b>(1,138,250)</b>	<b>(1)</b>
<b>Expense</b>		<b>1,138,250</b>	<b>1,138,250</b>	<b>586,198</b>	<b>(552,052)</b>	<b>(0)</b>
<b>2 - Evergreen Valley College</b>	<b>569,125</b>	<b>(569,125)</b>	<b>(569,125)</b>		<b>569,125</b>	<b>(1)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$569,125</i>	<i>\$0</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$0</i>	<i>\$0</i>		

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

19 - East San Jose Fund  
9 - District Services

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48959 - Interfund Trans In (19 fr 10)			292,834	264,032	(28,802)	(0)
<b>48 - Revenue</b>			<b>292,834</b>	<b>264,032</b>	<b>(28,802)</b>	<b>(0)</b>
<b>Income</b>			<b>292,834</b>	<b>264,032</b>	<b>(28,802)</b>	<b>(0)</b>
<b><u>Expense</u></b>						
<b><u>52 - Classified Salaries</u></b>						
52110 - Reg, Other Than Instruction - Un			92,686	100,490	7,804	0
52120 - Reg, Other Than Instruction - Mg				145,888	145,888	
52351 - Overtime			701	(701)	(701)	(1)
<b>52 - Classified Salaries</b>			<b>93,388</b>	<b>246,378</b>	<b>152,990</b>	<b>2</b>
<b><u>53 - Employee Benefits</u></b>						
53220 - PERS Reg Classified			25,072	66,646	41,574	2
53320 - OASDI-Classified/Non-Instr Cert.			7,177	18,656	11,479	2
53420 - H & W - Non-Instruction			14,476	57,000	42,524	3
53520 - Unemployment Insurance - Non-Instruction			183	493	310	2
53620 - Workers Comp - Non-Instruction			1,021	2,661	1,640	2
<b>53 - Employee Benefits</b>			<b>47,929</b>	<b>145,456</b>	<b>97,527</b>	<b>2</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
55820 - Undistributed Funded Programs				112,030	112,030	
<b>55 - Other Operating Expenses and Services</b>				<b>112,030</b>	<b>112,030</b>	
<b>Expense</b>			<b>141,317</b>	<b>503,864</b>	<b>362,547</b>	<b>3</b>
<b>9 - District Services</b>			<b>151,517</b>	<b>(239,832)</b>	<b>(391,349)</b>	<b>(3)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$1,266,283</i>	<i>\$1,417,800</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$1,417,800</i>	<i>\$1,177,968</i>		



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.

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

**11 - Parking Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
48878 - Parking Fees	55,126	100,000	44,743	100,000	55,257	1
48881 - Transportation Fee	170,355	194,000	183,326	194,000	10,674	0
48890 - Other Local Income			2,000	2,000		
48985 - Interfund Transfers In (to 11 from 10)	1,636,130	1,874,660	1,908,067	1,994,245	86,178	0
<b>48 - Revenue</b>	<b>1,861,611</b>	<b>2,168,660</b>	<b>2,138,137</b>	<b>2,290,245</b>	<b>152,108</b>	<b>0</b>
<b>Income</b>	<b>1,861,611</b>	<b>2,168,660</b>	<b>2,138,137</b>	<b>2,290,245</b>	<b>152,108</b>	<b>0</b>
<b><u>Expense</u></b>						
52110 - Reg, Other Than Instruction - Un	532,256	734,464	618,155	760,148	141,993	0
52111 - Regular, Professional Growth	330		330		(330)	(1)
52120 - Reg, Other Than Instruction - Mg	137,720	145,568	145,568	153,538	7,970	0
52130 - Reg, Other Than Instruction - Su	58,510	63,453	63,453	67,183	3,730	0
52351 - Overtime	131,866		126,337		(126,337)	(1)
<b>52 - Classified Salaries</b>	<b>860,682</b>	<b>943,485</b>	<b>953,843</b>	<b>980,869</b>	<b>27,026</b>	<b>0</b>
53220 - PERS Reg Classified	185,027	255,213	205,410	265,326	59,916	0
53320 - OASDI-Classified/Non-Instr Cert.	61,718	69,663	63,560	71,963	8,403	0
53420 - H & W - Non-Instruction	270,146	357,522	310,528	373,832	63,304	0
53520 - Unemployment Insurance - Non-Instruction	1,721	1,888	1,728	1,962	234	0
53620 - Workers Comp - Non-Instruction	10,741	10,189	9,327	10,593	1,266	0
<b>53 - Employee Benefits</b>	<b>529,353</b>	<b>694,475</b>	<b>590,553</b>	<b>723,676</b>	<b>133,123</b>	<b>0</b>
54300 - Supplies - Non Instruction	12,635	12,000	16,641	12,000	(4,641)	(0)
54310 - Software Non Instruction Over \$200		200		200	200	
<b>54 - Supplies and Materials</b>	<b>12,635</b>	<b>12,200</b>	<b>16,641</b>	<b>12,200</b>	<b>(4,441)</b>	<b>(0)</b>
55100 - Personal Services	359,920	399,000	397,000	399,000	2,000	0
55130 - License Renewal Non-Instr	76,236	80,000	119,443	120,000	557	0
55570 - Uniforms	2,595	500	1,900	2,000	100	0
55625 - Repairs Pm Agreements	2,749	35,000	3,500	3,500		
55700 - Fees/Audits/Elections			16,000	25,000	9,000	1
55831 - Bank Charges	4,327	4,000	2,191	4,000	1,809	1
<b>55 - Other Operating Expenses and Services</b>	<b>445,828</b>	<b>518,500</b>	<b>540,034</b>	<b>553,500</b>	<b>13,466</b>	<b>0</b>
56411 - Equipment - (\$200 Through \$4,999)			16,000	20,000	4,000	0
56413 - Equipment - 3 yrs life	13,112					
56418 - Capitalizable Eqpt - 8 yr life			21,065		(21,065)	(1)
<b>56 - Capital Outlay</b>	<b>13,112</b>		<b>37,065</b>	<b>20,000</b>	<b>(17,065)</b>	<b>(0)</b>
<b>Expense</b>	<b>1,861,611</b>	<b>2,168,660</b>	<b>2,138,136</b>	<b>2,290,245</b>	<b>152,109</b>	<b>0</b>

**11 - Parking Fund**

Beginning Fund Balance, July 1st

\$0

\$0

Ending Fund Balance, June, 30th

\$0

\$0

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

**13 - Foundation Pass Through**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
48958 - Interfund Trans In (13 fr 10)	844,884	967,278	784,788	1,040,170	255,382	0
<b>48 - Revenue</b>	<b>844,884</b>	<b>967,278</b>	<b>784,788</b>	<b>1,040,170</b>	<b>255,382</b>	<b>0</b>
<b>Income</b>	<b>844,884</b>	<b>967,278</b>	<b>784,788</b>	<b>1,040,170</b>	<b>255,382</b>	<b>0</b>
<b><u>Expense</u></b>						
51220 - Other Contract Salaries - Mgmt	138,804	99,506	88,929	102,844	13,915	0
51400 - Hrly Cert Sal-Non Teach	848		1,103		(1,103)	(1)
<b>51 - Academic Salaries</b>	<b>139,652</b>	<b>99,506</b>	<b>90,031</b>	<b>102,844</b>	<b>12,813</b>	<b>0</b>
52110 - Reg, Other Than Instruction - Un	164,764	189,622	189,650	199,899	10,249	0
52120 - Reg, Other Than Instruction - Mg	225,165	206,744	227,437	237,194	9,757	0
52130 - Reg, Other Than Instruction - Su		118,174		121,719	121,719	
52310 - Hrly, Other Than Instruction	29,600					
52351 - Overtime	9,517		182		(182)	(1)
<b>52 - Classified Salaries</b>	<b>429,046</b>	<b>514,540</b>	<b>417,269</b>	<b>558,812</b>	<b>141,543</b>	<b>0</b>
53110 - STRS	162		211		(211)	(1)
53120 - STRS Non-Instructional	16,102	6,926	7,198	6,738	(460)	(0)
53220 - PERS Reg Classified	109,305	156,290	114,424	169,435	55,011	0
53310 - OASDI Certif/Instr Aide	12		16		(16)	(1)
53320 - OASDI-Classified/Non-Instr Cert.	33,201	38,888	33,985	40,173	6,188	0
53410 - H & W - Instruction	454		341		(341)	(1)
53420 - H & W - Non-Instruction	108,684	143,267	114,750	153,699	38,949	0
53510 - Unemployment Insurance - Instruction	2		2		(2)	(1)
53520 - Unemployment Insurance - Non-Instruction	1,128	1,229	998	1,323	325	0
53610 - Workers Comp - Instruction	11		12		(12)	(1)
53620 - Workers Comp - Non-Instruction	7,124	6,632	5,552	7,146	1,594	0
<b>53 - Employee Benefits</b>	<b>276,186</b>	<b>353,232</b>	<b>277,488</b>	<b>378,514</b>	<b>101,026</b>	<b>0</b>
<b>Expense</b>	<b>844,884</b>	<b>967,278</b>	<b>784,788</b>	<b>1,040,170</b>	<b>255,382</b>	<b>0</b>
<b>13 - Foundation Pass Through</b>						
Beginning Fund Balance, July 1st			\$0	\$0		
Ending Fund Balance, June, 30th			\$0	\$0		

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

**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 REVISED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>1 - San Jose City College</u></b>							
<b><u>Income</u></b>							
<b><u>1 - Federal</u></b>							
481 - Federal Revenue	3,032,799	2,944,896	2,983,489	1,836,730	2,467,662	630,932	0
<b>1 - Federal</b>	<b>3,032,799</b>	<b>2,944,896</b>	<b>2,983,489</b>	<b>1,836,730</b>	<b>2,467,662</b>	<b>630,932</b>	<b>0</b>
<b><u>2 - State</u></b>							
486 - State Revenue	18,446,794	31,807,350	32,051,062	16,930,235	29,411,399	12,481,164	1
488 - Local Revenue			158,000	158,000		(158,000)	(1)
<b>2 - State</b>	<b>18,446,794</b>	<b>31,807,350</b>	<b>32,209,062</b>	<b>17,088,235</b>	<b>29,411,399</b>	<b>12,323,164</b>	<b>1</b>
<b><u>3 - Local</u></b>							
486 - State Revenue	4,810						
488 - Local Revenue	338,928	174,896	1,267,700	117,840	1,169,860	1,052,020	9
<b>3 - Local</b>	<b>343,738</b>	<b>174,896</b>	<b>1,267,700</b>	<b>117,840</b>	<b>1,169,860</b>	<b>1,052,020</b>	<b>9</b>
<b>Income</b>	<b>21,823,331</b>	<b>34,927,142</b>	<b>36,460,251</b>	<b>19,042,806</b>	<b>33,048,922</b>	<b>14,006,116</b>	<b>1</b>
<b>1 - San Jose City College</b>	<b>21,823,331</b>	<b>34,927,142</b>	<b>36,460,251</b>	<b>19,042,806</b>	<b>33,048,922</b>	<b>14,006,116</b>	<b>1</b>
<b>17 - Grants / Categoricals</b>	<b>21,823,331</b>	<b>34,927,142</b>	<b>36,460,251</b>	<b>19,042,806</b>	<b>33,048,922</b>	<b>14,006,116</b>	<b>1</b>

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

**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>1 - San Jose City College</u></b>						
<b><u>Expense</u></b>						
<b><u>1 - Federal</u></b>						
<b><u>10201 - Federal Work Study</u></b>						
11 - San Jose City College	440,813	360,000	360,000	360,000		
15 - SJCC Prior Year C/O and One-time Items	13,725					
<b>10201 - Federal Work Study</b>	<b>454,537</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>		
<b><u>10401 - VATEA Main</u></b>						
11 - San Jose City College	218,897	291,416	291,416	291,416		
<b>10401 - VATEA Main</b>	<b>218,897</b>	<b>291,416</b>	<b>291,416</b>	<b>291,416</b>		
<b><u>10506 - CARES Act HEERF II</u></b>						
15 - SJCC Prior Year C/O and One-time Items	702,560					
<b>10506 - CARES Act HEERF II</b>	<b>702,560</b>					
<b><u>10508 - ARPA HEERF III</u></b>						
15 - SJCC Prior Year C/O and One-time Items	651,710					
<b>10508 - ARPA HEERF III</b>	<b>651,710</b>					
<b><u>10723 - Title V (Ganas Year 3)</u></b>						
11 - San Jose City College	489,153	593,766	228,086	363,182	135,096	1
<b>10723 - Title V (Ganas Year 3)</b>	<b>489,153</b>	<b>593,766</b>	<b>228,086</b>	<b>363,182</b>	<b>135,096</b>	<b>1</b>
<b><u>10724 - Title V: GANAS - Y4</u></b>						
11 - San Jose City College	265,837	299,328	327,929		(327,929)	(1)
<b>10724 - Title V: GANAS - Y4</b>	<b>265,837</b>	<b>299,328</b>	<b>327,929</b>		<b>(327,929)</b>	<b>(1)</b>
<b><u>10731 - SJ State MESA YR 1</u></b>						
15 - SJCC Prior Year C/O and One-time Items		135,766		111,306	111,306	
<b>10731 - SJ State MESA YR 1</b>		<b>135,766</b>		<b>111,306</b>	<b>111,306</b>	
<b><u>10733 - MESA SJSU 23-24 Y3</u></b>						
11 - San Jose City College	115,000	124,634	95,000	87,000	(8,000)	(0)
<b>10733 - MESA SJSU 23-24 Y3</b>	<b>115,000</b>	<b>124,634</b>	<b>95,000</b>	<b>87,000</b>	<b>(8,000)</b>	<b>(0)</b>
<b><u>10741 - Title V: Si Se Puede - Y1</u></b>						
11 - San Jose City College	87,747	569,583		585,770	585,770	
15 - SJCC Prior Year C/O and One-time Items		499,791	481,864	600,000	118,136	0
<b>10741 - Title V: Si Se Puede - Y1</b>	<b>87,747</b>	<b>1,069,374</b>	<b>481,864</b>	<b>1,185,770</b>	<b>703,906</b>	<b>1</b>

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

**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>10801 - Veterans Administration</u></b>						
15 - SJCC Prior Year C/O and One-time Items		19,800	1,623	18,177	16,553	10
<b>10801 - Veterans Administration</b>		<b>19,800</b>	<b>1,623</b>	<b>18,177</b>	<b>16,553</b>	<b>10</b>
<b><u>11101 - TANF</u></b>						
11 - San Jose City College	47,359	50,811	50,811	50,811		
<b>11101 - TANF</b>	<b>47,359</b>	<b>50,811</b>	<b>50,811</b>	<b>50,811</b>		
<b>1 - Federal</b>	<b>3,032,799</b>	<b>2,944,896</b>	<b>1,836,730</b>	<b>2,467,662</b>	<b>630,932</b>	<b>0</b>
<b><u>2 - State</u></b>						
<b><u>20201 - EOP&amp;S</u></b>						
11 - San Jose City College	1,495,787	1,792,274	1,642,274	1,792,274	150,000	0
15 - SJCC Prior Year C/O and One-time Items	99,019	330,366	311,709	150,000	(161,709)	(1)
<b>20201 - EOP&amp;S</b>	<b>1,594,806</b>	<b>2,122,640</b>	<b>1,953,983</b>	<b>1,942,274</b>	<b>(11,709)</b>	<b>(0)</b>
<b><u>20203 - NextUp</u></b>						
11 - San Jose City College		347,527		347,527	347,527	
15 - SJCC Prior Year C/O and One-time Items	250,445	361,157	377,778	347,527	(30,251)	(0)
<b>20203 - NextUp</b>	<b>250,445</b>	<b>708,684</b>	<b>377,778</b>	<b>695,054</b>	<b>317,276</b>	<b>1</b>
<b><u>20211 - Learning Aligned Employmt Prog</u></b>						
15 - SJCC Prior Year C/O and One-time Items	163,968					
<b>20211 - Learning Aligned Employmt Prog</b>	<b>163,968</b>					
<b><u>20212 - AB 1705 Equitable Placemen</u></b>						
11 - San Jose City College	107,075	51,898				
15 - SJCC Prior Year C/O and One-time Items		206,028	157,925	100,000	(57,925)	(0)
<b>20212 - AB 1705 Equitable Placemen</b>	<b>107,075</b>	<b>257,926</b>	<b>157,925</b>	<b>100,000</b>	<b>(57,925)</b>	<b>(0)</b>
<b><u>20301 - DSP</u></b>						
11 - San Jose City College	896,191	1,284,182	749,944	1,284,182	534,238	1
15 - SJCC Prior Year C/O and One-time Items	312,100	500,000	387,991	400,000	12,009	0
<b>20301 - DSP</b>	<b>1,208,291</b>	<b>1,784,182</b>	<b>1,137,935</b>	<b>1,684,182</b>	<b>546,247</b>	<b>0</b>
<b><u>20305 - LGBTQ</u></b>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items	43,374	91,195	10,548	142,019	131,471	12
<b>20305 - LGBTQ</b>	<b>43,374</b>	<b>91,195</b>	<b>10,548</b>	<b>142,019</b>	<b>131,471</b>	<b>12</b>
<b><u>20307 - Student Transfer Achievement</u></b>						
11 - San Jose City College	78,695					

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

**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
15 - SJCC Prior Year C/O and One-time Items		486,522	356,522	130,000	(226,522)	(1)
<b>20307 - Student Transfer Achievement</b>	<b>78,695</b>	<b>486,522</b>	<b>356,522</b>	<b>130,000</b>	<b>(226,522)</b>	<b>(1)</b>
<b><u>20308 - A2MEND</u></b>						
11 - San Jose City College	27,296		10,000		(10,000)	(1)
15 - SJCC Prior Year C/O and One-time Items		982				
<b>20308 - A2MEND</b>	<b>27,296</b>	<b>982</b>	<b>10,000</b>		<b>(10,000)</b>	<b>(1)</b>
<b><u>20309 - Ethnic Studies</u></b>						
11 - San Jose City College	17,068					
15 - SJCC Prior Year C/O and One-time Items		29,664	31,627		(31,627)	(1)
<b>20309 - Ethnic Studies</b>	<b>17,068</b>	<b>29,664</b>	<b>31,627</b>		<b>(31,627)</b>	<b>(1)</b>
<b><u>20321 - Common Course Numbering</u></b>						
11 - San Jose City College		913,043	100,000		(100,000)	(1)
15 - SJCC Prior Year C/O and One-time Items				813,043	813,043	
<b>20321 - Common Course Numbering</b>		<b>913,043</b>	<b>100,000</b>	<b>813,043</b>	<b>713,043</b>	<b>7</b>
<b><u>20400 - Student Equity &amp; Achievement</u></b>						
11 - San Jose City College	1,290,641	2,392,497	1,420,255	2,392,497	972,242	1
15 - SJCC Prior Year C/O and One-time Items	791,056	972,242	1,101,857	972,242	(129,615)	(0)
<b>20400 - Student Equity &amp; Achievement</b>	<b>2,081,696</b>	<b>3,364,739</b>	<b>2,522,112</b>	<b>3,364,739</b>	<b>842,627</b>	<b>0</b>
<b><u>20405 - Zero Textbook Cost Degree</u></b>						
11 - San Jose City College		33,208				
15 - SJCC Prior Year C/O and One-time Items	41,657	132,860	25,000	522,860	497,860	20
<b>20405 - Zero Textbook Cost Degree</b>	<b>41,657</b>	<b>166,067</b>	<b>25,000</b>	<b>522,860</b>	<b>497,860</b>	<b>20</b>
<b><u>20408 - Veteran Resource Center (SSSP)</u></b>						
11 - San Jose City College	3,084	58,782	21,580	58,782	37,202	2
15 - SJCC Prior Year C/O and One-time Items	81,935	55,698	55,698	37,202	(18,496)	(0)
<b>20408 - Veteran Resource Center (SSSP)</b>	<b>85,019</b>	<b>114,480</b>	<b>77,278</b>	<b>95,984</b>	<b>18,706</b>	<b>0</b>
<b><u>20409 - Dream Resource Liaison</u></b>						
11 - San Jose City College	85,015	82,049	82,049	82,049		
15 - SJCC Prior Year C/O and One-time Items	5,942		0		(0)	(1)
<b>20409 - Dream Resource Liaison</b>	<b>90,957</b>	<b>82,049</b>	<b>82,049</b>	<b>82,049</b>	<b>(0)</b>	<b>(0)</b>
<b><u>20421 - Basic Needs Centers</u></b>						
11 - San Jose City College	22,033	281,124		281,124	281,124	
15 - SJCC Prior Year C/O and One-time Items	152,268	258,334	258,334	281,124	22,790	0
<b>20421 - Basic Needs Centers</b>	<b>174,301</b>	<b>539,458</b>	<b>258,334</b>	<b>562,248</b>	<b>303,914</b>	<b>1</b>



**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>20422 - Student Food House Spt-BasicNd</u></b>						
11 - San Jose City College	500					
15 - SJCC Prior Year C/O and One-time Items	201,918	268,783	268,783		(268,783)	(1)
<b>20422 - Student Food House Spt-BasicNd</b>	<b>202,418</b>	<b>268,783</b>	<b>268,783</b>		<b>(268,783)</b>	<b>(1)</b>
<b><u>20423 - Student Housing (Planning)</u></b>						
15 - SJCC Prior Year C/O and One-time Items	5,998	229,002		229,002	229,002	
<b>20423 - Student Housing (Planning)</b>	<b>5,998</b>	<b>229,002</b>		<b>229,002</b>	<b>229,002</b>	
<b><u>20429 - AANHPI</u></b>						
11 - San Jose City College		118,799		118,799	118,799	
15 - SJCC Prior Year C/O and One-time Items	40,019	245,613	240,278	118,799	(121,479)	(1)
<b>20429 - AANHPI</b>	<b>40,019</b>	<b>364,412</b>	<b>240,278</b>	<b>237,598</b>	<b>(2,680)</b>	<b>(0)</b>
<b><u>20430 - AAHPIS One-Time</u></b>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items				10,000	10,000	
<b>20430 - AAHPIS One-Time</b>				<b>10,000</b>	<b>10,000</b>	
<b><u>20702 - IEPI Innovation&amp;Effectiveness</u></b>						
11 - San Jose City College	13,866					
15 - SJCC Prior Year C/O and One-time Items		185,694	96,134	90,000	(6,134)	(0)
<b>20702 - IEPI Innovation&amp;Effectiveness</b>	<b>13,866</b>	<b>185,694</b>	<b>96,134</b>	<b>90,000</b>	<b>(6,134)</b>	<b>(0)</b>
<b><u>20711 - Umoja Community Edu Foundation</u></b>						
11 - San Jose City College	84,590					
15 - SJCC Prior Year C/O and One-time Items		100,594	113,051	72,543	(40,508)	(0)
<b>20711 - Umoja Community Edu Foundation</b>	<b>84,590</b>	<b>100,594</b>	<b>113,051</b>	<b>72,543</b>	<b>(40,508)</b>	<b>(0)</b>
<b><u>20731 - MESA Yr1</u></b>						
11 - San Jose City College		280,000		280,000	280,000	
15 - SJCC Prior Year C/O and One-time Items	227,427	570,549	484,651	572,572	87,922	0
<b>20731 - MESA Yr1</b>	<b>227,427</b>	<b>850,549</b>	<b>484,651</b>	<b>852,572</b>	<b>367,922</b>	<b>1</b>
<b><u>20801 - State Apport-Apprentices</u></b>						
11 - San Jose City College		217,634		217,634	217,634	
15 - SJCC Prior Year C/O and One-time Items	470,278	1,420,599	226,674	1,718,522	1,491,848	7
<b>20801 - State Apport-Apprentices</b>	<b>470,278</b>	<b>1,638,233</b>	<b>226,674</b>	<b>1,936,156</b>	<b>1,709,482</b>	<b>8</b>
<b><u>20804 - 20804 Apprent Pathways Demonstration C/O</u></b>						
15 - SJCC Prior Year C/O and One-time Items		200,000	5,307	194,693	189,386	36
<b>20804 - 20804 Apprent Pathways Demonstration C/O</b>		<b>200,000</b>	<b>5,307</b>	<b>194,693</b>	<b>189,386</b>	<b>36</b>

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**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>20811 - CA Apprenticeship International (CAI)</u></b>						
15 - SJCC Prior Year C/O and One-time Items	96,899	38,057	38,057		(38,057)	(1)
<b>20811 - CA Apprenticeship International (CAI)</b>	<b>96,899</b>	<b>38,057</b>	<b>38,057</b>		<b>(38,057)</b>	<b>(1)</b>
<b><u>20812 - 20812 CA Apprentice Init-Googl Elmwd</u></b>						
11 - San Jose City College		111,975				
15 - SJCC Prior Year C/O and One-time Items	47,953	290,344	60,893	341,426	280,533	5
<b>20812 - 20812 CA Apprentice Init-Googl Elmwd</b>	<b>47,953</b>	<b>402,319</b>	<b>60,893</b>	<b>341,426</b>	<b>280,533</b>	<b>5</b>
<b><u>20816 - CA Apprentice Init - Teacher</u></b>						
11 - San Jose City College	219,296					
15 - SJCC Prior Year C/O and One-time Items		1,280,704	788,871	491,833	(297,037)	(0)
<b>20816 - CA Apprentice Init - Teacher</b>	<b>219,296</b>	<b>1,280,704</b>	<b>788,871</b>	<b>491,833</b>	<b>(297,037)</b>	<b>(0)</b>
<b><u>20818 - CAI - Apprntshp Demonstration</u></b>						
11 - San Jose City College			158,000		(158,000)	(1)
<b>20818 - CAI - Apprntshp Demonstration</b>			<b>158,000</b>		<b>(158,000)</b>	<b>(1)</b>
<b><u>21001 - County Excess Costs Serv-CALWORKS</u></b>						
11 - San Jose City College	147,101	212,000	162,531	199,850	37,319	0
<b>21001 - County Excess Costs Serv-CALWORKS</b>	<b>147,101</b>	<b>212,000</b>	<b>162,531</b>	<b>199,850</b>	<b>37,319</b>	<b>0</b>
<b><u>21201 - CALWORKS</u></b>						
11 - San Jose City College	263,618	327,735	221,205	327,735	106,530	0
15 - SJCC Prior Year C/O and One-time Items		31,971	62,571	106,530	43,959	1
<b>21201 - CALWORKS</b>	<b>263,618</b>	<b>359,706</b>	<b>283,776</b>	<b>434,265</b>	<b>150,489</b>	<b>1</b>
<b><u>21301 - Financial Aid Administration</u></b>						
11 - San Jose City College	235,630	455,559	300,367	335,367	35,000	0
15 - SJCC Prior Year C/O and One-time Items		85,435	85,435	35,000	(50,435)	(1)
<b>21301 - Financial Aid Administration</b>	<b>235,630</b>	<b>540,994</b>	<b>385,802</b>	<b>370,367</b>	<b>(15,435)</b>	<b>(0)</b>
<b><u>21302 - Financial Aid Technology</u></b>						
11 - San Jose City College		36,768		36,244	36,244	
15 - SJCC Prior Year C/O and One-time Items	2,289	36,184	36,184	36,244	60	0
<b>21302 - Financial Aid Technology</b>	<b>2,289</b>	<b>72,952</b>	<b>36,184</b>	<b>72,488</b>	<b>36,304</b>	<b>1</b>
<b><u>21303 - Fin Aid Admin SFAA - One Time</u></b>						
11 - San Jose City College			90,192		(90,192)	(1)
15 - SJCC Prior Year C/O and One-time Items				30,000	30,000	
<b>21303 - Fin Aid Admin SFAA - One Time</b>			<b>90,192</b>	<b>30,000</b>	<b>(60,192)</b>	<b>(1)</b>

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	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>21401 - Block Grant - Instructional Support</u></b>						
15 - SJCC Prior Year C/O and One-time Items	106,475	883,183	25,000	843,294	818,294	33
<b>21401 - Block Grant - Instructional Support</b>	<b>106,475</b>	<b>883,183</b>	<b>25,000</b>	<b>843,294</b>	<b>818,294</b>	<b>33</b>
<b><u>21506 - Block Grant -Phys Plant 21-22</u></b>						
15 - SJCC Prior Year C/O and One-time Items	582,652					
<b>21506 - Block Grant -Phys Plant 21-22</b>	<b>582,652</b>					
<b><u>21507 - Block Grant - Phy Plant 22-23</u></b>						
15 - SJCC Prior Year C/O and One-time Items	716,078	1,227,871	567,290	663,665	96,375	0
<b>21507 - Block Grant - Phy Plant 22-23</b>	<b>716,078</b>	<b>1,227,871</b>	<b>567,290</b>	<b>663,665</b>	<b>96,375</b>	<b>0</b>
<b><u>21508 - Block Grant-Physic Plant 23-24</u></b>						
15 - SJCC Prior Year C/O and One-time Items		33,098		33,098	33,098	
<b>21508 - Block Grant-Physic Plant 23-24</b>		<b>33,098</b>		<b>33,098</b>	<b>33,098</b>	
<b><u>21611 - Covid 19 Recovery Block Grant</u></b>						
15 - SJCC Prior Year C/O and One-time Items	2,204,773	803,167	70,000	738,513	668,513	10
<b>21611 - Covid 19 Recovery Block Grant</b>	<b>2,204,773</b>	<b>803,167</b>	<b>70,000</b>	<b>738,513</b>	<b>668,513</b>	<b>10</b>
<b><u>22004 - Guided Pathways Allocation</u></b>						
11 - San Jose City College	160,567					
15 - SJCC Prior Year C/O and One-time Items	60,571	133,683	(160,567)		160,567	(1)
<b>22004 - Guided Pathways Allocation</b>	<b>221,138</b>	<b>133,683</b>	<b>(160,567)</b>		<b>160,567</b>	<b>(1)</b>
<b><u>22005 - Student Succ Completion Grant</u></b>						
11 - San Jose City College	1,129,984	820,459	872,805	872,805		
15 - SJCC Prior Year C/O and One-time Items	365,580	59,870				
<b>22005 - Student Succ Completion Grant</b>	<b>1,495,564</b>	<b>880,329</b>	<b>872,805</b>	<b>872,805</b>		
<b><u>22010 - Immed Action-Retention/Outreach</u></b>						
11 - San Jose City College	190,329	92,267				
15 - SJCC Prior Year C/O and One-time Items			96,196		(96,196)	(1)
<b>22010 - Immed Action-Retention/Outreach</b>	<b>190,329</b>	<b>92,267</b>	<b>96,196</b>		<b>(96,196)</b>	<b>(1)</b>
<b><u>22301 - CARE</u></b>						
11 - San Jose City College	113,130	127,827	127,827	127,827		
<b>22301 - CARE</b>	<b>113,130</b>	<b>127,827</b>	<b>127,827</b>	<b>127,827</b>		
<b><u>22418 - Rising Scholars Network</u></b>						
11 - San Jose City College	34,597	153,000	153,000	166,531	13,531	0
15 - SJCC Prior Year C/O and One-time Items	57,375	118,403	137,528		(137,528)	(1)

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**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b>22418 - Rising Scholars Network</b>	<b>91,972</b>	<b>271,403</b>	<b>290,528</b>	<b>166,531</b>	<b>(123,997)</b>	<b>(0)</b>
<b><u>22419 - Juvenile Justice</u></b>						
11 - San Jose City College			9,600		(9,600)	(1)
15 - SJCC Prior Year C/O and One-time Items		1,512,124	38,513	1,497,341	1,458,828	38
<b>22419 - Juvenile Justice</b>		<b>1,512,124</b>	<b>48,113</b>	<b>1,497,341</b>	<b>1,449,228</b>	<b>30</b>
<b><u>22500 - Lottery-Prop 20 Restricted</u></b>						
11 - San Jose City College	744	233,468	369	233,468	233,099	632
15 - SJCC Prior Year C/O and One-time Items	203,277	1,049,357	350,000	1,172,285	822,285	2
<b>22500 - Lottery-Prop 20 Restricted</b>	<b>204,021</b>	<b>1,282,825</b>	<b>350,369</b>	<b>1,405,753</b>	<b>1,055,385</b>	<b>3</b>
<b><u>22594 - CRPP</u></b>						
11 - San Jose City College	144,536					
15 - SJCC Prior Year C/O and One-time Items	3,762	126,853	138,519		(138,519)	(1)
<b>22594 - CRPP</b>	<b>148,298</b>	<b>126,853</b>	<b>138,519</b>		<b>(138,519)</b>	<b>(1)</b>
<b><u>25619 - Adult Education Block Grant</u></b>						
11 - San Jose City College	679,970	1,049,998	490,082	1,075,676	585,594	1
15 - SJCC Prior Year C/O and One-time Items	435,148	369,659	356,963	559,916	202,953	1
<b>25619 - Adult Education Block Grant</b>	<b>1,115,118</b>	<b>1,419,657</b>	<b>847,045</b>	<b>1,635,592</b>	<b>788,547</b>	<b>1</b>
<b><u>25623 - Healthcare Vocation - Adult Ed C/O</u></b>						
11 - San Jose City College	398,750			634,184	634,184	
15 - SJCC Prior Year C/O and One-time Items		690,237	572,843		(572,843)	(1)
<b>25623 - Healthcare Vocation - Adult Ed C/O</b>	<b>398,750</b>	<b>690,237</b>	<b>572,843</b>	<b>634,184</b>	<b>61,341</b>	<b>0</b>
<b><u>25702 - California College Promise</u></b>						
11 - San Jose City College	78,445	411,367	30,000	509,458	479,458	16
15 - SJCC Prior Year C/O and One-time Items	409,793	364,018	330,980	381,367	50,387	0
<b>25702 - California College Promise</b>	<b>488,238</b>	<b>775,385</b>	<b>360,980</b>	<b>890,825</b>	<b>529,845</b>	<b>1</b>
<b><u>26202 - Strong Workforce Local - Yr2</u></b>						
15 - SJCC Prior Year C/O and One-time Items	1,402,821	1,365,884	1,365,884	1,125,676	(240,208)	(0)
<b>26202 - Strong Workforce Local - Yr2</b>	<b>1,402,821</b>	<b>1,365,884</b>	<b>1,365,884</b>	<b>1,125,676</b>	<b>(240,208)</b>	<b>(0)</b>
<b><u>26203 - Strong Workforce Program</u></b>						
11 - San Jose City College		1,065,390		1,065,390	1,065,390	
<b>26203 - Strong Workforce Program</b>		<b>1,065,390</b>		<b>1,065,390</b>	<b>1,065,390</b>	
<b><u>26204 - Strong Workforce Regional Plan</u></b>						
11 - San Jose City College	10,923	570,364		570,364	570,364	

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	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b>26204 - Strong Workforce Regional Plan</b>	<b>10,923</b>	<b>570,364</b>		<b>570,364</b>	<b>570,364</b>	
<b><u>26205 - Strong Workforce Regional -Yr2</u></b>						
15 - SJCC Prior Year C/O and One-time Items	751,552	720,313	720,313	609,208	(111,105)	(0)
<b>26205 - Strong Workforce Regional -Yr2</b>	<b>751,552</b>	<b>720,313</b>	<b>720,313</b>	<b>609,208</b>	<b>(111,105)</b>	<b>(0)</b>
<b><u>26218 - Strong Workforce K12 SJUSD</u></b>						
15 - SJCC Prior Year C/O and One-time Items				300,000	300,000	
<b>26218 - Strong Workforce K12 SJUSD</b>				<b>300,000</b>	<b>300,000</b>	
<b><u>26219 - Strong Workfr K-12 R6</u></b>						
11 - San Jose City College			18,000		(18,000)	(1)
15 - SJCC Prior Year C/O and One-time Items				78,000	78,000	
<b>26219 - Strong Workfr K-12 R6</b>			<b>18,000</b>	<b>78,000</b>	<b>60,000</b>	<b>3</b>
<b><u>26313 - Campus Safety &amp; Sexual Assault</u></b>						
15 - SJCC Prior Year C/O and One-time Items	11,744					
<b>26313 - Campus Safety &amp; Sexual Assault</b>	<b>11,744</b>					
<b><u>26321 - Cal Law - Pathway to Law CCCO</u></b>						
15 - SJCC Prior Year C/O and One-time Items	28,611	58,862	58,862		(58,862)	(1)
<b>26321 - Cal Law - Pathway to Law CCCO</b>	<b>28,611</b>	<b>58,862</b>	<b>58,862</b>		<b>(58,862)</b>	<b>(1)</b>
<b><u>26322 - Growth Sector</u></b>						
15 - SJCC Prior Year C/O and One-time Items				60,000	60,000	
<b>26322 - Growth Sector</b>				<b>60,000</b>	<b>60,000</b>	
<b><u>26402 - Mental Health Support Funds</u></b>						
11 - San Jose City College	57,904	213,044	30,000	213,044	183,044	6
15 - SJCC Prior Year C/O and One-time Items	84,674	147,952	147,952	183,044	35,092	0
<b>26402 - Mental Health Support Funds</b>	<b>142,578</b>	<b>360,996</b>	<b>177,952</b>	<b>396,088</b>	<b>218,136</b>	<b>1</b>
<b>2 - State</b>	<b>18,446,794</b>	<b>31,807,350</b>	<b>17,088,235</b>	<b>29,411,399</b>	<b>12,323,164</b>	<b>1</b>
<b><u>3 - Local</u></b>						
<b><u>31603 - CalEITC (UWBA) VITA</u></b>						
11 - San Jose City College	10,009		10,000		(10,000)	(1)
15 - SJCC Prior Year C/O and One-time Items			9,991		(9,991)	(1)
<b>31603 - CalEITC (UWBA) VITA</b>	<b>10,009</b>		<b>19,991</b>		<b>(19,991)</b>	<b>(1)</b>
<b><u>31612 - Sobrato Family Foundation</u></b>						
11 - San Jose City College						

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	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
15 - SJCC Prior Year C/O and One-time Items	190,099			300,000	300,000	
<b>31612 - Sobrato Family Foundation</b>	<b>190,099</b>			<b>300,000</b>	<b>300,000</b>	
<b><u>31614 - Takeoff Men Color</u></b>						
11 - San Jose City College	402					
15 - SJCC Prior Year C/O and One-time Items		74,598	5,036	69,561	64,525	13
<b>31614 - Takeoff Men Color</b>	<b>402</b>	<b>74,598</b>	<b>5,036</b>	<b>69,561</b>	<b>64,525</b>	<b>13</b>
<b><u>32405 - Focus on Careers</u></b>						
15 - SJCC Prior Year C/O and One-time Items	4,810					
<b>32405 - Focus on Careers</b>	<b>4,810</b>					
<b><u>32418 - SC Cnty Office of ReEntry Svs</u></b>						
11 - San Jose City College	58,312					
<b>32418 - SC Cnty Office of ReEntry Svs</b>	<b>58,312</b>					
<b><u>32419 - SC County COD Training</u></b>						
11 - San Jose City College	13,436					
<b>32419 - SC County COD Training</b>	<b>13,436</b>					
<b><u>32425 - Education Orientation Window</u></b>						
15 - SJCC Prior Year C/O and One-time Items		16,000		16,000	16,000	
<b>32425 - Education Orientation Window</b>		<b>16,000</b>		<b>16,000</b>	<b>16,000</b>	
<b><u>32804 - UC Regents Puente Project</u></b>						
11 - San Jose City College	702					
15 - SJCC Prior Year C/O and One-time Items	33,704	84,298	30,000	54,298	24,298	1
<b>32804 - UC Regents Puente Project</b>	<b>34,405</b>	<b>84,298</b>	<b>30,000</b>	<b>54,298</b>	<b>24,298</b>	<b>1</b>
<b><u>32807 - SJSURF Regional K-16 Educ Coll</u></b>						
11 - San Jose City College			62,813		(62,813)	(1)
15 - SJCC Prior Year C/O and One-time Items				20,000	20,000	
<b>32807 - SJSURF Regional K-16 Educ Coll</b>			<b>62,813</b>	<b>20,000</b>	<b>(42,813)</b>	<b>(1)</b>
<b><u>33414 - Growth Sector</u></b>						
15 - SJCC Prior Year C/O and One-time Items	32,265					
<b>33414 - Growth Sector</b>	<b>32,265</b>					
<b><u>33416 - SVCF Equity Forward Anchor NW</u></b>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items				230,000	230,000	
<b>33416 - SVCF Equity Forward Anchor NW</b>				<b>230,000</b>	<b>230,000</b>	

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

**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>33417 - SVCF EFAN Operation</u></b>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items				480,000	480,000	
<b>33417 - SVCF EFAN Operation</b>				<b>480,000</b>	<b>480,000</b>	
<b>3 - Local</b>	<b>343,738</b>	<b>174,896</b>	<b>117,840</b>	<b>1,169,860</b>	<b>1,052,020</b>	<b>9</b>
<b>Expense</b>	<b>21,823,331</b>	<b>34,927,142</b>	<b>19,042,806</b>	<b>33,048,922</b>	<b>14,006,116</b>	<b>1</b>
<b>1 - San Jose City College</b>	<b>(21,823,331)</b>	<b>(34,927,142)</b>	<b>(19,042,806)</b>	<b>(33,048,922)</b>	<b>(14,006,116)</b>	<b>1</b>
<b>17 - Grants / Categoricals</b>	<b>(21,823,331)</b>	<b>(34,927,142)</b>	<b>(19,042,806)</b>	<b>(33,048,922)</b>	<b>(14,006,116)</b>	<b>1</b>
<i>Beginning Fund Balance, July 1st</i>			\$0	\$0		
<i>Ending Fund Balance, June, 30th</i>			\$0	\$0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>2 - Evergreen Valley College</u></b>						
<b><u>Income</u></b>						
<b><u>1 - Federal</u></b>						
481 - Federal Revenue	7,913,894	3,488,720	1,818,231	3,651,354	1,833,124	1
489 - Other Financing Sources	18,732					
<b>1 - Federal</b>	<b>7,932,626</b>	<b>3,488,720</b>	<b>1,818,231</b>	<b>3,651,354</b>	<b>1,833,124</b>	<b>1</b>
<b><u>2 - State</u></b>						
486 - State Revenue	14,668,754	25,912,022	15,940,398	23,087,709	7,147,311	0
489 - Other Financing Sources	7,301					
<b>2 - State</b>	<b>14,676,055</b>	<b>25,912,022</b>	<b>15,940,398</b>	<b>23,087,709</b>	<b>7,147,311</b>	<b>0</b>
<b><u>3 - Local</u></b>						
486 - State Revenue	8,083					
488 - Local Revenue	181,568	321,183	185,338	489,534	304,196	2
<b>3 - Local</b>	<b>189,650</b>	<b>321,183</b>	<b>185,338</b>	<b>489,534</b>	<b>304,196</b>	<b>2</b>
<b>Income</b>	<b>22,798,331</b>	<b>29,721,925</b>	<b>17,943,967</b>	<b>27,228,598</b>	<b>9,284,631</b>	<b>1</b>
<b>2 - Evergreen Valley College</b>	<b>22,798,331</b>	<b>29,721,925</b>	<b>17,943,967</b>	<b>27,228,598</b>	<b>9,284,631</b>	<b>1</b>
<b>17 - Grants / Categoricals</b>	<b>22,798,331</b>	<b>29,721,925</b>	<b>17,943,967</b>	<b>27,228,598</b>	<b>9,284,631</b>	<b>1</b>



**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**General Revenue and Expenditure Activity**

**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>2 - Evergreen Valley College</u></b>						
<b><u>Expense</u></b>						
<b><u>1 - Federal</u></b>						
<b><u>10201 - Federal Work Study</u></b>						
21 - Evergreen Valley College	287,206	304,485	304,485	402,029	97,544	0
<b>10201 - Federal Work Study</b>	<b>287,206</b>	<b>304,485</b>	<b>304,485</b>	<b>402,029</b>	<b>97,544</b>	<b>0</b>
<b><u>10302 - Trio - Upward Bound</u></b>						
21 - Evergreen Valley College		389,865	22,001	405,460	383,459	17
25 - EVC Prior Year C/O and One-time Items	292,583	534,836	293,720	623,739	330,019	1
<b>10302 - Trio - Upward Bound</b>	<b>292,583</b>	<b>924,701</b>	<b>315,721</b>	<b>1,029,199</b>	<b>713,478</b>	<b>2</b>
<b><u>10303 - Trio - Talent Search</u></b>						
21 - Evergreen Valley College	182,470	404,413	110,643	404,413	293,770	3
25 - EVC Prior Year C/O and One-time Items	114,391	260,755	204,123	366,180	162,057	1
<b>10303 - Trio - Talent Search</b>	<b>296,861</b>	<b>665,168</b>	<b>314,766</b>	<b>770,593</b>	<b>455,827</b>	<b>1</b>
<b><u>10311 - AANAPISI Asian American</u></b>						
21 - Evergreen Valley College	16,451	375,000	15,235	375,000	359,765	24
25 - EVC Prior Year C/O and One-time Items	276,673	409,538	428,550	408,515	(20,035)	(0)
<b>10311 - AANAPISI Asian American</b>	<b>293,123</b>	<b>784,538</b>	<b>443,785</b>	<b>783,515</b>	<b>339,730</b>	<b>1</b>
<b><u>10401 - VATEA Main</u></b>						
21 - Evergreen Valley College	241,939	244,276	244,276	232,062	(12,214)	(0)
<b>10401 - VATEA Main</b>	<b>241,939</b>	<b>244,276</b>	<b>244,276</b>	<b>232,062</b>	<b>(12,214)</b>	<b>(0)</b>
<b><u>10504 - CARES ACT HigherEd Emgy Rlf</u></b>						
25 - EVC Prior Year C/O and One-time Items	14,353					
<b>10504 - CARES ACT HigherEd Emgy Rlf</b>	<b>14,353</b>					
<b><u>10505 - CARES ACT HigherEd Emgy RlfMSI</u></b>						
25 - EVC Prior Year C/O and One-time Items	917					
<b>10505 - CARES ACT HigherEd Emgy RlfMSI</b>	<b>917</b>					
<b><u>10506 - CARES Act HEERF II</u></b>						
25 - EVC Prior Year C/O and One-time Items	556,073					
<b>10506 - CARES Act HEERF II</b>	<b>556,073</b>					
<b><u>10507 - CRRSAA HEERF II MSI</u></b>						
25 - EVC Prior Year C/O and One-time Items	517,075					

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b>10507 - CRRSAA HEERF II MSI</b>	<b>517,075</b>					
<b><u>10508 - ARPA HEERF III</u></b>						
25 - EVC Prior Year C/O and One-time Items	4,191,509					
<b>10508 - ARPA HEERF III</b>	<b>4,191,509</b>					
<b><u>10509 - ARPA HEERF III MSI</u></b>						
25 - EVC Prior Year C/O and One-time Items	947,170					
<b>10509 - ARPA HEERF III MSI</b>	<b>947,170</b>					
<b><u>10801 - Veterans Administration</u></b>						
25 - EVC Prior Year C/O and One-time Items	1,922	4,503		7,363	7,363	
<b>10801 - Veterans Administration</b>	<b>1,922</b>	<b>4,503</b>		<b>7,363</b>	<b>7,363</b>	
<b><u>10935 - NSF S-STEM Biology</u></b>						
25 - EVC Prior Year C/O and One-time Items	91,228	498,293	132,443	365,850	233,407	2
<b>10935 - NSF S-STEM Biology</b>	<b>91,228</b>	<b>498,293</b>	<b>132,443</b>	<b>365,850</b>	<b>233,407</b>	<b>2</b>
<b><u>11101 - TANF</u></b>						
21 - Evergreen Valley College	42,045	40,255	40,255	38,243	(2,012)	(0)
<b>11101 - TANF</b>	<b>42,045</b>	<b>40,255</b>	<b>40,255</b>	<b>38,243</b>	<b>(2,012)</b>	<b>(0)</b>
<b><u>11208 - YESS-ILP</u></b>						
21 - Evergreen Valley College	14,381	22,500	22,500	22,500		
<b>11208 - YESS-ILP</b>	<b>14,381</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>		
<b><u>11301 - CalFresh (CSU Chico)</u></b>						
21 - Evergreen Valley College	105,910					
25 - EVC Prior Year C/O and One-time Items	38,330					
<b>11301 - CalFresh (CSU Chico)</b>	<b>144,240</b>					
<b>1 - Federal</b>	<b>7,932,626</b>	<b>3,488,720</b>	<b>1,818,231</b>	<b>3,651,354</b>	<b>1,833,124</b>	<b>1</b>
<b><u>2 - State</u></b>						
<b><u>20201 - EOP&amp;S</u></b>						
21 - Evergreen Valley College	738,074	1,079,121	780,674	1,025,165	244,491	0
25 - EVC Prior Year C/O and One-time Items	252,404	386,140	386,140	298,447	(87,693)	(0)
<b>20201 - EOP&amp;S</b>	<b>990,478</b>	<b>1,465,261</b>	<b>1,166,814</b>	<b>1,323,612</b>	<b>156,798</b>	<b>0</b>
<b><u>20203 - NextUp</u></b>						
21 - Evergreen Valley College	33,921	247,471	138,774	235,098	96,324	1
25 - EVC Prior Year C/O and One-time Items	209,386	221,144	231,023	108,697	(122,326)	(1)

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b>20203 - NextUp</b>	<b>243,307</b>	<b>468,615</b>	<b>369,797</b>	<b>343,795</b>	<b>(26,002)</b>	<b>(0)</b>
<b><u>20211 - Learning Aligned Employmt Prog</u></b>						
25 - EVC Prior Year C/O and One-time Items	100,114					
<b>20211 - Learning Aligned Employmt Prog</b>	<b>100,114</b>					
<b><u>20212 - AB 1705 Equitable Placemen</u></b>						
21 - Evergreen Valley College	26,216					
25 - EVC Prior Year C/O and One-time Items		395,145	125,000	270,145	145,145	1
<b>20212 - AB 1705 Equitable Placemen</b>	<b>26,216</b>	<b>395,145</b>	<b>125,000</b>	<b>270,145</b>	<b>145,145</b>	<b>1</b>
<b><u>20301 - DSP</u></b>						
21 - Evergreen Valley College	515,772	1,000,442	384,522	1,067,900	683,378	2
25 - EVC Prior Year C/O and One-time Items	194,067	301,639	304,051	615,920	311,869	1
<b>20301 - DSP</b>	<b>709,838</b>	<b>1,302,081</b>	<b>688,573</b>	<b>1,683,820</b>	<b>995,247</b>	<b>1</b>
<b><u>20305 - LGBTQ</u></b>						
21 - Evergreen Valley College		67,659		64,277	64,277	
25 - EVC Prior Year C/O and One-time Items	2,725	131,713	54,874	144,498	89,624	2
<b>20305 - LGBTQ</b>	<b>2,725</b>	<b>199,372</b>	<b>54,874</b>	<b>208,775</b>	<b>153,901</b>	<b>3</b>
<b><u>20307 - Student Transfer Achievement</u></b>						
25 - EVC Prior Year C/O and One-time Items		565,217	100,781	464,436	363,655	4
<b>20307 - Student Transfer Achievement</b>		<b>565,217</b>	<b>100,781</b>	<b>464,436</b>	<b>363,655</b>	<b>4</b>
<b><u>20308 - A2MEND</u></b>						
21 - Evergreen Valley College	22,118		3,000		(3,000)	(1)
25 - EVC Prior Year C/O and One-time Items				7,000	7,000	
<b>20308 - A2MEND</b>	<b>22,118</b>		<b>3,000</b>	<b>7,000</b>	<b>4,000</b>	<b>1</b>
<b><u>20309 - Ethnic Studies</u></b>						
21 - Evergreen Valley College	39,337					
25 - EVC Prior Year C/O and One-time Items		10,461	10,461		(10,461)	(1)
<b>20309 - Ethnic Studies</b>	<b>39,337</b>	<b>10,461</b>	<b>10,461</b>		<b>(10,461)</b>	<b>(1)</b>
<b><u>20321 - Common Course Numbering</u></b>						
21 - Evergreen Valley College		913,043	28,899		(28,899)	(1)
25 - EVC Prior Year C/O and One-time Items				884,144	884,144	
<b>20321 - Common Course Numbering</b>		<b>913,043</b>	<b>28,899</b>	<b>884,144</b>	<b>855,245</b>	<b>30</b>
<b><u>20400 - Student Equity &amp; Achievement</u></b>						
21 - Evergreen Valley College	2,227,725	2,596,114	2,596,114	2,466,309	(129,805)	(0)

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**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
25 - EVC Prior Year C/O and One-time Items	439,909	366,167	61,778	306,611	244,833	4
<b>20400 - Student Equity &amp; Achievement</b>	<b>2,667,633</b>	<b>2,962,281</b>	<b>2,657,892</b>	<b>2,772,920</b>	<b>115,028</b>	<b>0</b>
<b><u>20403 - Hunger Free Campus Support</u></b>						
25 - EVC Prior Year C/O and One-time Items	227					
<b>20403 - Hunger Free Campus Support</b>	<b>227</b>					
<b><u>20405 - Zero Textbook Cost Degree</u></b>						
25 - EVC Prior Year C/O and One-time Items	21,244	178,756	18,267	210,489	192,222	11
<b>20405 - Zero Textbook Cost Degree</b>	<b>21,244</b>	<b>178,756</b>	<b>18,267</b>	<b>210,489</b>	<b>192,222</b>	<b>11</b>
<b><u>20408 - Veteran Resource Center (SSSP)</u></b>						
21 - Evergreen Valley College	4,808	54,614	557	54,614	54,057	97
25 - EVC Prior Year C/O and One-time Items	51,839	47,753	49,806	54,057	4,251	0
<b>20408 - Veteran Resource Center (SSSP)</b>	<b>56,647</b>	<b>102,367</b>	<b>50,363</b>	<b>108,671</b>	<b>58,308</b>	<b>1</b>
<b><u>20409 - Dream Resource Liaison</u></b>						
21 - Evergreen Valley College	9,868	84,871	25,000	80,628	55,628	2
25 - EVC Prior Year C/O and One-time Items	83,980	75,966	75,988	59,871	(16,117)	(0)
<b>20409 - Dream Resource Liaison</b>	<b>93,848</b>	<b>160,837</b>	<b>100,988</b>	<b>140,499</b>	<b>39,511</b>	<b>0</b>
<b><u>20421 - Basic Needs Centers</u></b>						
21 - Evergreen Valley College	253,925	299,198	179,094	284,239	105,145	1
25 - EVC Prior Year C/O and One-time Items	144,838	14,094	60,107	120,104	59,996	1
<b>20421 - Basic Needs Centers</b>	<b>398,763</b>	<b>313,292</b>	<b>239,202</b>	<b>404,343</b>	<b>165,141</b>	<b>1</b>
<b><u>20422 - Student Food House Spt-BasicNd</u></b>						
21 - Evergreen Valley College	106,314	295,989				
25 - EVC Prior Year C/O and One-time Items	254,931	301	75,000	410,664	335,664	4
<b>20422 - Student Food House Spt-BasicNd</b>	<b>361,245</b>	<b>296,290</b>	<b>75,000</b>	<b>410,664</b>	<b>335,664</b>	<b>4</b>
<b><u>20423 - Student Housing (Planning)</u></b>						
25 - EVC Prior Year C/O and One-time Items	155,778	79,222		79,222	79,222	
<b>20423 - Student Housing (Planning)</b>	<b>155,778</b>	<b>79,222</b>		<b>79,222</b>	<b>79,222</b>	
<b><u>20429 - AANHPI</u></b>						
21 - Evergreen Valley College		136,037				
25 - EVC Prior Year C/O and One-time Items	21	280,279	43,433	372,881	329,448	8
<b>20429 - AANHPI</b>	<b>21</b>	<b>416,316</b>	<b>43,433</b>	<b>372,881</b>	<b>329,448</b>	<b>8</b>
<b><u>20702 - IEPI Innovation&amp;Effectiveness</u></b>						
25 - EVC Prior Year C/O and One-time Items	66,524					

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	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b>20702 - IEPI Innovation&amp;Effectiveness</b>	<b>66,524</b>					
<b><u>20711 - Umoja Community Edu Foundation</u></b>						
21 - Evergreen Valley College	5,157			179,827	179,827	
25 - EVC Prior Year C/O and One-time Items		238,165	119,752	119,156	(596)	(0)
<b>20711 - Umoja Community Edu Foundation</b>	<b>5,157</b>	<b>238,165</b>	<b>119,752</b>	<b>298,983</b>	<b>179,231</b>	<b>1</b>
<b><u>20815 - CA Apprentice Init - CARE</u></b>						
25 - EVC Prior Year C/O and One-time Items	276,927	223,073	223,073		(223,073)	(1)
<b>20815 - CA Apprentice Init - CARE</b>	<b>276,927</b>	<b>223,073</b>	<b>223,073</b>		<b>(223,073)</b>	<b>(1)</b>
<b><u>20817 - CAI - LVN to R Nurse Planning</u></b>						
21 - Evergreen Valley College			6,531		(6,531)	(1)
25 - EVC Prior Year C/O and One-time Items				72,509	72,509	
<b>20817 - CAI - LVN to R Nurse Planning</b>			<b>6,531</b>	<b>72,509</b>	<b>65,977</b>	<b>10</b>
<b><u>21001 - County Excess Costs Serv-CALWORKS</u></b>						
21 - Evergreen Valley College	144,450	145,000	145,000	145,000		
<b>21001 - County Excess Costs Serv-CALWORKS</b>	<b>144,450</b>	<b>145,000</b>	<b>145,000</b>	<b>145,000</b>		
<b><u>21201 - CALWORKS</u></b>						
21 - Evergreen Valley College	60,511	239,384	178,912	227,415	48,503	0
25 - EVC Prior Year C/O and One-time Items	218,867	191,756	202,867	60,472	(142,395)	(1)
<b>21201 - CALWORKS</b>	<b>279,378</b>	<b>431,140</b>	<b>381,779</b>	<b>287,887</b>	<b>(93,892)</b>	<b>(0)</b>
<b><u>21301 - Financial Aid Administration</u></b>						
21 - Evergreen Valley College	374,486	367,185	373,199	373,199		
25 - EVC Prior Year C/O and One-time Items	9,470					
<b>21301 - Financial Aid Administration</b>	<b>383,956</b>	<b>367,185</b>	<b>373,199</b>	<b>373,199</b>		
<b><u>21302 - Financial Aid Technology</u></b>						
21 - Evergreen Valley College		37,292		35,428	35,428	
25 - EVC Prior Year C/O and One-time Items		37,119	74,804	37,292	(37,512)	(1)
<b>21302 - Financial Aid Technology</b>		<b>74,411</b>	<b>74,804</b>	<b>72,720</b>	<b>(2,084)</b>	<b>(0)</b>
<b><u>21303 - Fin Aid Admin SFAA - One Time</u></b>						
21 - Evergreen Valley College			100,000		(100,000)	(1)
25 - EVC Prior Year C/O and One-time Items				33,166	33,166	
<b>21303 - Fin Aid Admin SFAA - One Time</b>			<b>100,000</b>	<b>33,166</b>	<b>(66,834)</b>	<b>(1)</b>
<b><u>21401 - Block Grant - Instructional Support</u></b>						
25 - EVC Prior Year C/O and One-time Items	151,117	643,343	150,000	493,343	343,343	2

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**General Revenue and Expenditure Activity**

**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b>21401 - Block Grant - Instructional Support</b>	<b>151,117</b>	<b>643,343</b>	<b>150,000</b>	<b>493,343</b>	<b>343,343</b>	<b>2</b>
<b><u>21506 - Block Grant -Phys Plant 21-22</u></b>						
25 - EVC Prior Year C/O and One-time Items	209,683					
<b>21506 - Block Grant -Phys Plant 21-22</b>	<b>209,683</b>					
<b><u>21507 - Block Grant - Phy Plant 22-23</u></b>						
25 - EVC Prior Year C/O and One-time Items	777,868		770,114		(770,114)	(1)
<b>21507 - Block Grant - Phy Plant 22-23</b>	<b>777,868</b>		<b>770,114</b>		<b>(770,114)</b>	<b>(1)</b>
<b><u>21508 - Block Grant-Physic Plant 23-24</u></b>						
21 - Evergreen Valley College	10,000					
25 - EVC Prior Year C/O and One-time Items		23,098	23,098		(23,098)	(1)
<b>21508 - Block Grant-Physic Plant 23-24</b>	<b>10,000</b>	<b>23,098</b>	<b>23,098</b>		<b>(23,098)</b>	<b>(1)</b>
<b><u>21611 - Covid 19 Recovery Block Grant</u></b>						
25 - EVC Prior Year C/O and One-time Items		2,853,286	227,932	2,625,354	2,397,422	11
<b>21611 - Covid 19 Recovery Block Grant</b>		<b>2,853,286</b>	<b>227,932</b>	<b>2,625,354</b>	<b>2,397,422</b>	<b>11</b>
<b><u>22004 - Guided Pathways Allocation</u></b>						
25 - EVC Prior Year C/O and One-time Items	182,058	241,975	220,176		(220,176)	(1)
<b>22004 - Guided Pathways Allocation</b>	<b>182,058</b>	<b>241,975</b>	<b>220,176</b>		<b>(220,176)</b>	<b>(1)</b>
<b><u>22005 - Student Succ Completion Grant</u></b>						
21 - Evergreen Valley College	1,852,568	2,633,748	2,633,748	2,502,061	(131,687)	(0)
25 - EVC Prior Year C/O and One-time Items	146,598	266,573	266,573		(266,573)	(1)
<b>22005 - Student Succ Completion Grant</b>	<b>1,999,166</b>	<b>2,900,321</b>	<b>2,900,321</b>	<b>2,502,061</b>	<b>(398,260)</b>	<b>(0)</b>
<b><u>22010 - Immed Action-Retention/Outreach</u></b>						
25 - EVC Prior Year C/O and One-time Items	80,616	207,413	158,505	309,075	150,570	1
<b>22010 - Immed Action-Retention/Outreach</b>	<b>80,616</b>	<b>207,413</b>	<b>158,505</b>	<b>309,075</b>	<b>150,570</b>	<b>1</b>
<b><u>22301 - CARE</u></b>						
21 - Evergreen Valley College	126,596	152,182	112,873	144,573	31,700	0
25 - EVC Prior Year C/O and One-time Items	65,500	38,832	37,832	40,309	2,477	0
<b>22301 - CARE</b>	<b>192,095</b>	<b>191,014</b>	<b>150,705</b>	<b>184,882</b>	<b>34,177</b>	<b>0</b>
<b><u>22500 - Lottery-Prop 20 Restricted</u></b>						
21 - Evergreen Valley College	3,717	308,468		308,468	308,468	
25 - EVC Prior Year C/O and One-time Items	184,095	1,432,538	530,000	1,211,006	681,006	1
<b>22500 - Lottery-Prop 20 Restricted</b>	<b>187,812</b>	<b>1,741,006</b>	<b>530,000</b>	<b>1,519,474</b>	<b>989,474</b>	<b>2</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>22593 - Cultural Competent Faculty PD</u></b>						
25 - EVC Prior Year C/O and One-time Items		50,435		50,435	50,435	
<b>22593 - Cultural Competent Faculty PD</b>		<b>50,435</b>		<b>50,435</b>	<b>50,435</b>	
<b><u>25598 - Nursing Retention-Assoc Degree</u></b>						
21 - Evergreen Valley College	201,733	201,733	171,473	162,890	(8,583)	(0)
<b>25598 - Nursing Retention-Assoc Degree</b>	<b>201,733</b>	<b>201,733</b>	<b>171,473</b>	<b>162,890</b>	<b>(8,583)</b>	<b>(0)</b>
<b><u>25600 - Nursing Career Tech ED</u></b>						
25 - EVC Prior Year C/O and One-time Items	16,316					
<b>25600 - Nursing Career Tech ED</b>	<b>16,316</b>					
<b><u>25619 - Adult Education Block Grant</u></b>						
21 - Evergreen Valley College	300,081	390,418	312,334	382,329	69,995	0
25 - EVC Prior Year C/O and One-time Items	5,471	80,962	87,325	78,084	(9,242)	(0)
<b>25619 - Adult Education Block Grant</b>	<b>305,552</b>	<b>471,380</b>	<b>399,660</b>	<b>460,413</b>	<b>60,753</b>	<b>0</b>
<b><u>25702 - California College Promise</u></b>						
21 - Evergreen Valley College	208,339	598,982	331,185	571,166	239,981	1
25 - EVC Prior Year C/O and One-time Items	410,275	390,643	390,643	270,042	(120,601)	(0)
<b>25702 - California College Promise</b>	<b>618,614</b>	<b>989,625</b>	<b>721,828</b>	<b>841,208</b>	<b>119,380</b>	<b>0</b>
<b><u>26201 - Strong Workforce Local - Yr3</u></b>						
25 - EVC Prior Year C/O and One-time Items	293,108					
<b>26201 - Strong Workforce Local - Yr3</b>	<b>293,108</b>					
<b><u>26202 - Strong Workforce Local - Yr2</u></b>						
25 - EVC Prior Year C/O and One-time Items	1,308,161	1,133,933	1,138,976	669,758	(469,218)	(0)
<b>26202 - Strong Workforce Local - Yr2</b>	<b>1,308,161</b>	<b>1,133,933</b>	<b>1,138,976</b>	<b>669,758</b>	<b>(469,218)</b>	<b>(0)</b>
<b><u>26203 - Strong Workforce Program</u></b>						
21 - Evergreen Valley College	72,280	1,211,256	328,778	948,609	619,831	2
<b>26203 - Strong Workforce Program</b>	<b>72,280</b>	<b>1,211,256</b>	<b>328,778</b>	<b>948,609</b>	<b>619,831</b>	<b>2</b>
<b><u>26204 - Strong Workforce Regional Plan</u></b>						
21 - Evergreen Valley College	101,841	638,591		497,903	497,903	
<b>26204 - Strong Workforce Regional Plan</b>	<b>101,841</b>	<b>638,591</b>		<b>497,903</b>	<b>497,903</b>	
<b><u>26205 - Strong Workforce Regional -Yr2</u></b>						
25 - EVC Prior Year C/O and One-time Items	550,027	536,750	536,750	524,108	(12,642)	(0)
<b>26205 - Strong Workforce Regional -Yr2</b>	<b>550,027</b>	<b>536,750</b>	<b>536,750</b>	<b>524,108</b>	<b>(12,642)</b>	<b>(0)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>26206 - Strong Workforce Regional -Yr3</u></b>						
25 - EVC Prior Year C/O and One-time Items	21,289					
<b>26206 - Strong Workforce Regional -Yr3</b>	<b>21,289</b>					
<b><u>26209 - Strong Workforce Regional-RJV Y3</u></b>						
25 - EVC Prior Year C/O and One-time Items	38,030					
<b>26209 - Strong Workforce Regional-RJV Y3</b>	<b>38,030</b>					
<b><u>26321 - Cal Law - Pathway to Law CCCO</u></b>						
21 - Evergreen Valley College		99,000				
25 - EVC Prior Year C/O and One-time Items		99,000	99,000		(99,000)	(1)
<b>26321 - Cal Law - Pathway to Law CCCO</b>		<b>198,000</b>	<b>99,000</b>		<b>(99,000)</b>	<b>(1)</b>
<b><u>26402 - Mental Health Support Funds</u></b>						
21 - Evergreen Valley College	75,956	224,830	121,705	213,589	91,884	1
25 - EVC Prior Year C/O and One-time Items	236,804	146,502	133,897	115,730	(18,167)	(0)
<b>26402 - Mental Health Support Funds</b>	<b>312,760</b>	<b>371,332</b>	<b>255,602</b>	<b>329,319</b>	<b>73,717</b>	<b>0</b>
<b>2 - State</b>	<b>14,676,055</b>	<b>25,912,022</b>	<b>15,940,398</b>	<b>23,087,709</b>	<b>7,147,311</b>	<b>0</b>
<b><u>3 - Local</u></b>						
<b><u>31601 - United Way Grant</u></b>						
21 - Evergreen Valley College	10,400					
<b>31601 - United Way Grant</b>	<b>10,400</b>					
<b><u>31603 - CalEITC (UWBA) VITA</u></b>						
21 - Evergreen Valley College	2,797					
25 - EVC Prior Year C/O and One-time Items						
<b>31603 - CalEITC (UWBA) VITA</b>	<b>2,797</b>					
<b><u>31610 -</u></b>						
21 - Evergreen Valley College	25,000					
<b>31610 -</b>	<b>25,000</b>					
<b><u>31612 - Sobrato Family Foundation</u></b>						
21 - Evergreen Valley College						
25 - EVC Prior Year C/O and One-time Items	108,709	130,740	130,740	300,000	169,260	1
<b>31612 - Sobrato Family Foundation</b>	<b>108,709</b>	<b>130,740</b>	<b>130,740</b>	<b>300,000</b>	<b>169,260</b>	<b>1</b>
<b><u>32426 - Exceclencia in Education</u></b>						
25 - EVC Prior Year C/O and One-time Items	4,254	9,324	(9,942)	19,266	29,207	(3)
<b>32426 - Exceclencia in Education</b>	<b>4,254</b>	<b>9,324</b>	<b>(9,942)</b>	<b>19,266</b>	<b>29,207</b>	<b>(3)</b>



**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**General Revenue and Expenditure Activity**

**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>32805 - UCSD Space Grant Consortium</u></b>						
25 - EVC Prior Year C/O and One-time Items	4,540	10,000	8,850	1,150	(7,700)	(1)
<b>32805 - UCSD Space Grant Consortium</b>	<b>4,540</b>	<b>10,000</b>	<b>8,850</b>	<b>1,150</b>	<b>(7,700)</b>	<b>(1)</b>
<b><u>33413 - Pure Good Fndn Workforce Dev</u></b>						
25 - EVC Prior Year C/O and One-time Items		49,013		49,013	49,013	
<b>33413 - Pure Good Fndn Workforce Dev</b>		<b>49,013</b>		<b>49,013</b>	<b>49,013</b>	
<b><u>33414 - Growth Sector</u></b>						
21 - Evergreen Valley College	7,310					
25 - EVC Prior Year C/O and One-time Items	772		23,690		(23,690)	(1)
<b>33414 - Growth Sector</b>	<b>8,083</b>		<b>23,690</b>		<b>(23,690)</b>	<b>(1)</b>
<b><u>33415 - SV Com Fdn Higher Ed Anchor NW</u></b>						
25 - EVC Prior Year C/O and One-time Items		30,000		30,000	30,000	
<b>33415 - SV Com Fdn Higher Ed Anchor NW</b>		<b>30,000</b>		<b>30,000</b>	<b>30,000</b>	
<b><u>33507 - Dorothy D. Rupe Nursing</u></b>						
21 - Evergreen Valley College	17,815	30,000	30,000	30,000		
<b>33507 - Dorothy D. Rupe Nursing</b>	<b>17,815</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>		
<b><u>33513 - YESS - Foster Youth</u></b>						
21 - Evergreen Valley College	6,747					
25 - EVC Prior Year C/O and One-time Items	1,305					
<b>33513 - YESS - Foster Youth</b>	<b>8,052</b>					
<b><u>34403 - San Jose Promise Local -EBAY</u></b>						
25 - EVC Prior Year C/O and One-time Items		62,106	2,000	60,106	58,106	29
<b>34403 - San Jose Promise Local -EBAY</b>		<b>62,106</b>	<b>2,000</b>	<b>60,106</b>	<b>58,106</b>	<b>29</b>
<b>3 - Local</b>	<b>189,650</b>	<b>321,183</b>	<b>185,338</b>	<b>489,534</b>	<b>304,196</b>	<b>2</b>
<b>Expense</b>	<b>22,798,331</b>	<b>29,721,925</b>	<b>17,943,967</b>	<b>27,228,598</b>	<b>9,284,631</b>	<b>1</b>
<b>2 - Evergreen Valley College</b>	<b>(22,798,331)</b>	<b>(29,721,925)</b>	<b>(17,943,967)</b>	<b>(27,228,598)</b>	<b>(9,284,631)</b>	<b>1</b>
<b>17 - Grants / Categoricals</b>	<b>(22,798,331)</b>	<b>(29,721,925)</b>	<b>(17,943,967)</b>	<b>(27,228,598)</b>	<b>(9,284,631)</b>	<b>1</b>
<i>Beginning Fund Balance, July 1st</i>			\$0	\$0		
<i>Ending Fund Balance, June, 30th</i>			\$0	\$0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>9 - District Services</u></b>						
<b><u>Income</u></b>						
<b><u>0 - Unspecified</u></b>						
489 - Other Financing Sources	1,211					
<b>0 - Unspecified</b>	<b>1,211</b>					
<b><u>1 - Federal</u></b>						
481 - Federal Revenue	199,494	175,000	153,481		(153,481)	(1)
<b>1 - Federal</b>	<b>199,494</b>	<b>175,000</b>	<b>153,481</b>		<b>(153,481)</b>	<b>(1)</b>
<b><u>2 - State</u></b>						
486 - State Revenue	568,753	4,216,947	1,332,639	3,195,342	1,862,703	1
<b>2 - State</b>	<b>568,753</b>	<b>4,216,947</b>	<b>1,332,639</b>	<b>3,195,342</b>	<b>1,862,703</b>	<b>1</b>
<b><u>3 - Local</u></b>						
488 - Local Revenue		20,000	18,801	1,199	(17,602)	(1)
<b>3 - Local</b>		<b>20,000</b>	<b>18,801</b>	<b>1,199</b>	<b>(17,602)</b>	<b>(1)</b>
<b>Income</b>	<b>769,458</b>	<b>4,411,947</b>	<b>1,504,921</b>	<b>3,196,541</b>	<b>1,691,620</b>	<b>1</b>
<b>9 - District Services</b>	<b>769,458</b>	<b>4,411,947</b>	<b>1,504,921</b>	<b>3,196,541</b>	<b>1,691,620</b>	<b>1</b>
<b>17 - Grants / Categoricals</b>	<b>769,458</b>	<b>4,411,947</b>	<b>1,504,921</b>	<b>3,196,541</b>	<b>1,691,620</b>	<b>1</b>

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**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>9 - District Services</u></b>						
<b><u>Expense</u></b>						
<b><u>0 - Unspecified</u></b>						
<b><u>00000 - User unspecified</u></b>						
96 - District Services	1,211					
<b>00000 - User unspecified</b>	<b>1,211</b>					
<b>0 - Unspecified</b>	<b>1,211</b>					
<b><u>1 - Federal</u></b>						
<b><u>10904 - WestEd Grant E3 institute</u></b>						
98 - WorkForce Institute	340		340		(340)	(1)
<b>10904 - WestEd Grant E3 institute</b>	<b>340</b>		<b>340</b>		<b>(340)</b>	<b>(1)</b>
<b><u>10905 - Incorp 3-D Laser Scan Lan Surv</u></b>						
98 - WorkForce Institute	199,154	175,000	153,141		(153,141)	(1)
<b>10905 - Incorp 3-D Laser Scan Lan Surv</b>	<b>199,154</b>	<b>175,000</b>	<b>153,141</b>		<b>(153,141)</b>	<b>(1)</b>
<b>1 - Federal</b>	<b>199,494</b>	<b>175,000</b>	<b>153,481</b>		<b>(153,481)</b>	<b>(1)</b>
<b><u>2 - State</u></b>						
<b><u>20400 - Student Equity &amp; Achievement</u></b>						
95 - DS Prior Year C/O and One-time Items	46,471	54,311	54,311	61,808	7,497	0
96 - District Services	47,498	101,808	40,000	101,808	61,808	2
<b>20400 - Student Equity &amp; Achievement</b>	<b>93,968</b>	<b>156,119</b>	<b>94,311</b>	<b>163,616</b>	<b>69,305</b>	<b>1</b>
<b><u>21302 - Financial Aid Technology</u></b>						
95 - DS Prior Year C/O and One-time Items		20,897		20,897	20,897	
<b>21302 - Financial Aid Technology</b>		<b>20,897</b>		<b>20,897</b>	<b>20,897</b>	
<b><u>21507 - Block Grant - Phy Plant 22-23</u></b>						
95 - DS Prior Year C/O and One-time Items		20,991	20,991		(20,991)	(1)
<b>21507 - Block Grant - Phy Plant 22-23</b>		<b>20,991</b>	<b>20,991</b>		<b>(20,991)</b>	<b>(1)</b>
<b><u>21611 - Covid 19 Recovery Block Grant</u></b>						
95 - DS Prior Year C/O and One-time Items	6,705	736,337	736,337		(736,337)	(1)
<b>21611 - Covid 19 Recovery Block Grant</b>	<b>6,705</b>	<b>736,337</b>	<b>736,337</b>		<b>(736,337)</b>	<b>(1)</b>
<b><u>22507 - Library Services Platform</u></b>						
99 - Districtwide		1,822		1,822	1,822	

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

**17 - Grants / Categoricals**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b>22507 - Library Services Platform</b>		<b>1,822</b>		<b>1,822</b>	<b>1,822</b>	
<b><u>22591 - Classified Prof Devlp</u></b>						
95 - DS Prior Year C/O and One-time Items		62,664		62,664	62,664	
<b>22591 - Classified Prof Devlp</b>		<b>62,664</b>		<b>62,664</b>	<b>62,664</b>	
<b><u>22596 - EEO Best Practices</u></b>						
95 - DS Prior Year C/O and One-time Items	17,219	150,740	61,000	89,740	28,740	0
<b>22596 - EEO Best Practices</b>	<b>17,219</b>	<b>150,740</b>	<b>61,000</b>	<b>89,740</b>	<b>28,740</b>	<b>0</b>
<b><u>22597 - Equal Employment Opportunity</u></b>						
95 - DS Prior Year C/O and One-time Items	72,315	274,891	31,000	379,274	348,274	11
96 - District Services		50,000		136,986	136,986	
<b>22597 - Equal Employment Opportunity</b>	<b>72,315</b>	<b>324,891</b>	<b>31,000</b>	<b>516,260</b>	<b>485,260</b>	<b>16</b>
<b><u>24102 - Systemwide Tech Data Security</u></b>						
99 - Districtwide	62,658	1,742,488	389,000	1,340,343	951,343	2
<b>24102 - Systemwide Tech Data Security</b>	<b>62,658</b>	<b>1,742,488</b>	<b>389,000</b>	<b>1,340,343</b>	<b>951,343</b>	<b>2</b>
<b><u>25700 - State STRS On-Behalf Payment</u></b>						
99 - Districtwide	315,887					
<b>25700 - State STRS On-Behalf Payment</b>	<b>315,887</b>					
<b><u>26220 - College Specific Allocations</u></b>						
99 - Districtwide		1,000,000		1,000,000	1,000,000	
<b>26220 - College Specific Allocations</b>		<b>1,000,000</b>		<b>1,000,000</b>	<b>1,000,000</b>	
<b>2 - State</b>	<b>568,753</b>	<b>4,216,947</b>	<b>1,332,639</b>	<b>3,195,342</b>	<b>1,862,703</b>	<b>1</b>
<b><u>3 - Local</u></b>						
<b><u>32421 - SC Cnty URJGENT Computer CEM</u></b>						
99 - Districtwide		20,000	18,801	1,199	(17,602)	(1)
<b>32421 - SC Cnty URJGENT Computer CEM</b>		<b>20,000</b>	<b>18,801</b>	<b>1,199</b>	<b>(17,602)</b>	<b>(1)</b>
<b>3 - Local</b>		<b>20,000</b>	<b>18,801</b>	<b>1,199</b>	<b>(17,602)</b>	<b>(1)</b>
<b>Expense</b>	<b>769,458</b>	<b>4,411,947</b>	<b>1,504,921</b>	<b>3,196,541</b>	<b>1,691,620</b>	<b>1</b>
<b>9 - District Services</b>	<b>(769,458)</b>	<b>(4,411,947)</b>	<b>(1,504,921)</b>	<b>(3,196,541)</b>	<b>(1,691,620)</b>	<b>1</b>
<b>17 - Grants / Categoricals</b>	<b>(769,458)</b>	<b>(4,411,947)</b>	<b>(1,504,921)</b>	<b>(3,196,541)</b>	<b>(1,691,620)</b>	<b>1</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$0</i>	<i>\$0</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$0</i>	<i>\$0</i>		

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

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

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48876 - Health Fees	198,930	212,013	200,000	199,500	(500)	(0)
48890 - Other Local Income	5,179	6,000	3,000	3,000		
48966 - Interfund Trans In (18 fr 17)	67,760					
48979 - Interfund Trans In (10 fr 18)	25,294	61,811		124,108	124,108	201
<b>48 - Revenue</b>	<b>297,162</b>	<b>279,824</b>	<b>203,000</b>	<b>326,608</b>	<b>123,608</b>	<b>44</b>
<b>Income</b>	<b>297,162</b>	<b>279,824</b>	<b>203,000</b>	<b>326,608</b>	<b>123,608</b>	<b>44</b>
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
51211 - Other Contract Salaries - Unit		126,147	62,454	117,934	55,480	44
51400 - Hrly Cert Sal-Non Teach	53,874		36,616		(36,616)	
<b>51 - Academic Salaries</b>	<b>53,874</b>	<b>126,147</b>	<b>99,070</b>	<b>117,934</b>	<b>18,864</b>	<b>15</b>
<b><u>52 - Classified Salaries</u></b>						
52110 - Reg, Other Than Instruction - Un	60,338	63,474	26,448	68,705	42,257	160
52310 - Hrly, Other Than Instruction	58,777		31,725		(31,725)	(75)
52350 - Substitutes			30,569		(30,569)	(201)
<b>52 - Classified Salaries</b>	<b>119,115</b>	<b>63,474</b>	<b>88,742</b>	<b>68,705</b>	<b>(20,037)</b>	<b>(24)</b>
<b><u>53 - Employee Benefits</u></b>						
53110 - STRS	2,155					
53120 - STRS Non-Instructional		24,094	13,393	22,525	9,132	457
53220 - PERS Reg Classified	16,098	17,170	7,154	18,585	11,431	67
53310 - OASDI Certif/Instr Aide	560					
53320 - OASDI-Classified/Non-Instr Cert.	9,102	6,684	8,270	6,966	(1,304)	(16)
53420 - H & W - Non-Instruction	22,087	77,574	16,635	83,272	66,637	86
53510 - Unemployment Insurance - Instruction	27					
53520 - Unemployment Insurance - Non-Instruction	319	379	379	373	(6)	(1)
53610 - Workers Comp - Instruction	676					
53620 - Workers Comp - Non-Instruction	1,494	2,048	2,068	2,016	(52)	(2)
<b>53 - Employee Benefits</b>	<b>52,519</b>	<b>127,949</b>	<b>47,900</b>	<b>133,737</b>	<b>85,837</b>	<b>80</b>
<b><u>54 - Supplies and Materials</u></b>						
54300 - Supplies - Non Instruction	10,168	6,500	6,573	6,703	130	2
54301 - Food & Food Serv - Non-Instr		100	130		(130)	(100)
54310 - Software Non Instruction Over \$200				400	400	
<b>54 - Supplies and Materials</b>	<b>10,168</b>	<b>6,600</b>	<b>6,703</b>	<b>7,103</b>	<b>400</b>	<b>6</b>

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

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

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	2,254	400	400	1,370	970	243
55130 - License Renewal Non-Instr			1,370	1,812	442	32
55200 - Conference	325	3,500	1,812	865	(947)	(52)
55220 - Memberships	1,714	150	865		(865)	(100)
55550 - Garbage		500				
<b>55 - Other Operating Expenses and Services</b>	<b>4,293</b>	<b>4,550</b>	<b>4,447</b>	<b>4,047</b>	<b>(400)</b>	<b>(9)</b>
<b><u>56 - Capital Outlay</u></b>						
56411 - Equipment - (\$200 Through \$4,999)	1,739					
56418 - Capitalizable Eqpt - 8 yr life	6,749					
<b>56 - Capital Outlay</b>	<b>8,488</b>					
<b>Expense</b>	<b>248,457</b>	<b>328,720</b>	<b>246,862</b>	<b>331,526</b>	<b>84,664</b>	<b>26</b>
<b>1 - San Jose City College</b>	<b>48,705</b>	<b>(48,896)</b>	<b>(43,862)</b>	<b>(4,918)</b>	<b>38,944</b>	<b>(80)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$48,780</i>	<i>\$4,918</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$4,918</i>	<i>\$0</i>		

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

18 - Student Health Fees Fund  
2 - Evergreen Valley College

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48699 - Other State Income		5,000				
48876 - Health Fees	197,645	324,636	205,741	205,741	0	0
48890 - Other Local Income	1,711	4,000	1,639	1,639		
48966 - Interfund Trans In (18 fr 17)	128,123					
<b>48 - Revenue</b>	<b>327,478</b>	<b>333,636</b>	<b>207,380</b>	<b>207,380</b>	<b>0</b>	<b>0</b>
<b>Income</b>	<b>327,478</b>	<b>333,636</b>	<b>207,380</b>	<b>207,380</b>	<b>0</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
51211 - Other Contract Salaries - Unit	60,772	63,203	63,203	65,099	1,896	3
51400 - Hrly Cert Sal-Non Teach	71,770	49,314	110,345	83,496	(26,849)	(21)
<b>51 - Academic Salaries</b>	<b>132,542</b>	<b>112,517</b>	<b>173,548</b>	<b>148,595</b>	<b>(24,953)</b>	<b>(13)</b>
<b><u>52 - Classified Salaries</u></b>						
52110 - Reg, Other Than Instruction - Un	74,636	74,197	74,197	76,132	1,935	3
52111 - Regular, Professional Growth	452		339		(339)	(100)
52310 - Hrly, Other Than Instruction	21,708	25,760	25,760	34,440	8,680	34
52351 - Overtime	341					
<b>52 - Classified Salaries</b>	<b>97,137</b>	<b>99,957</b>	<b>100,296</b>	<b>110,572</b>	<b>10,276</b>	<b>10</b>
<b><u>53 - Employee Benefits</u></b>						
53110 - STRS	1,121	2,269	2,269		(2,269)	(95)
53120 - STRS Non-Instructional	30,535	24,144	24,144	36,674	12,530	38
53220 - PERS Reg Classified	20,034	20,070	20,070	20,594	524	3
53320 - OASDI-Classified/Non-Instr Cert.	9,232	9,385	9,385	10,613	1,228	13
53420 - H & W - Non-Instruction	36,321	43,410	43,410	41,557	(1,853)	(4)
53520 - Unemployment Insurance - Non-Instruction	459	439	439	518	79	15
53610 - Workers Comp - Instruction	448		947		(947)	(90)
53620 - Workers Comp - Non-Instruction	2,434	2,598	2,598	2,799	201	8
<b>53 - Employee Benefits</b>	<b>100,584</b>	<b>102,315</b>	<b>103,262</b>	<b>112,755</b>	<b>9,494</b>	<b>8</b>
<b><u>54 - Supplies and Materials</u></b>						
54300 - Supplies - Non Instruction		7,823	15,000	5,280	(9,720)	(49)
54301 - Food & Food Serv - Non-Instr		100	65		(65)	(2)
54310 - Software Non Instruction Over \$200		200				
<b>54 - Supplies and Materials</b>		<b>8,123</b>	<b>15,065</b>	<b>5,280</b>	<b>(9,785)</b>	<b>(42)</b>

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

**18 - Student Health Fees Fund**  
**2 - Evergreen Valley College**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	11,727	8,175	10,911	10,911		
55130 - License Renewal Non-Instr		410				
55200 - Conference	4,775	10,000	2,242		(2,242)	(22)
55220 - Memberships		150	200		(200)	(25)
55230 - Mileage Expense		100				
55550 - Garbage	25	600	600		(600)	(86)
55625 - Repairs Pm Agreements						
55711 - Advertising		4,000				
55810 - Postage		100				
55820 - Undistributed Funded Programs		366,666				
<b>55 - Other Operating Expenses and Services</b>	<b>16,526</b>	<b>390,201</b>	<b>13,953</b>	<b>10,911</b>	<b>(3,042)</b>	<b>(1)</b>
<b>Expense</b>	<b>346,789</b>	<b>713,113</b>	<b>406,124</b>	<b>388,113</b>	<b>(18,010)</b>	<b>(3)</b>
<b>2 - Evergreen Valley College</b>	<b>(19,311)</b>	<b>(379,47</b>	<b>(198,744)</b>	<b>(180,733)</b>	<b>18,011</b>	<b>(5)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$379,477</i>	<i>\$180,733</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$180,733</i>	<i>\$0</i>		





SAN JOSÉ · EVERGREEN  
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.

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

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

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
48830 - Premiums Other Funds	354,906		330,314		(330,314)	(1)
48890 - Other Local Income		93,952	70,776		(70,776)	(1)
<b>48 - Revenue</b>	<b>354,906</b>	<b>93,952</b>	<b>401,090</b>		<b>(401,090)</b>	<b>(1)</b>
<b>Income</b>	<b>354,906</b>	<b>93,952</b>	<b>401,090</b>		<b>(401,090)</b>	<b>(1)</b>
<b><u>Expense</u></b>						
51111 - Regular Classroom - Unit		19,800		19,800	19,800	
51220 - Other Contract Salaries - Mgmt		33,303	(2,609)		2,609	(1)
51310 - Hourly Instr - Day	48,695	40,097	149,673	63,441	(86,232)	(1)
51340 - Hourly Instr - Smr Session	12,893	5,000	12,893	30,256	17,363	1
51400 - Hrly Cert Sal-Non Teach		51,473	15,634	156,500	140,866	9
<b>51 - Academic Salaries</b>	<b>61,588</b>	<b>149,673</b>	<b>175,591</b>	<b>269,997</b>	<b>94,406</b>	<b>1</b>
52110 - Reg, Other Than Instruction - Un		17,198		17,198	17,198	
52120 - Reg, Other Than Instruction - Mg		49,972		49,972	49,972	
52210 - Regular Instructional Aide - Uni		11,356		11,356	11,356	
52310 - Hrly, Other Than Instruction				2,100	2,100	
52351 - Overtime		257		257	257	
<b>52 - Classified Salaries</b>		<b>78,783</b>		<b>80,883</b>	<b>80,883</b>	
53110 - STRS	9,038	9,553	15,134	7,983	(7,151)	(0)
53120 - STRS Non-Instructional		11,479	(498)	1,250	1,748	(4)
53210 - PERS Inst Aids		339		339	339	
53220 - PERS Reg Classified		6,190		6,190	6,190	
53310 - OASDI Certif/Instr Aide	893	4,686	1,711	6,204	4,493	3
53320 - OASDI-Classified/Non-Instr Cert.		2,997	(48)	1,980	2,028	(42)
53410 - H & W - Instruction	716	1,583	934	2,239	1,305	1
53420 - H & W - Non-Instruction		16,172	(690)	6,000	6,690	(10)
53510 - Unemployment Insurance - Instruction	123	1,444	236	1,344	1,108	5
53520 - Unemployment Insurance - Non-Instruction		503	(7)	330	337	(50)
53610 - Workers Comp - Instruction	773	2,471	1,383	2,003	620	0
53620 - Workers Comp - Non-Instruction		1,461	(24)	523	547	(23)
<b>53 - Employee Benefits</b>	<b>11,542</b>	<b>58,877</b>	<b>18,130</b>	<b>36,385</b>	<b>18,255</b>	<b>1</b>
54100 - Supplies Instruction	3,102	3,152	5,158	120,964	115,806	22
54300 - Supplies - Non Instruction	10,444	8,779	14,752	23,532	8,780	1
54301 - Food & Food Serv - Non-Instr	5,803	16,920	9,651	96,968	87,317	9
<b>54 - Supplies and Materials</b>	<b>19,349</b>	<b>28,851</b>	<b>29,560</b>	<b>241,464</b>	<b>211,904</b>	<b>7</b>
55100 - Personal Services	15,204	14,200	87,198	47,712	(39,486)	(0)
55130 - License Renewal Non-Instr			9,418	19,000	9,582	1

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## FY 2025-2026 Tentative Budget General Revenue and Expenditure Activity

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

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
55200 - Conference	4,522	17,000	14,156	73,806	59,650	4
55210 - Field Trips				600	600	
55220 - Memberships	185	12,000	74	32,000	31,926	430
55570 - Uniforms			1,211	2,000	789	1
55620 - Repairs	1,612		635	2,000	1,365	2
55625 - Repairs Pm Agreements				1,277	1,277	
55711 - Advertising		9,000		1,000	1,000	
55715 - Printing/Reprographics Expense		5,000	73	2,500	2,427	33
55820 - Undistributed Funded Programs		492,767		5,048	5,048	
<b>55 - Other Operating Expenses and Services</b>	<b>21,523</b>	<b>549,967</b>	<b>112,764</b>	<b>186,943</b>	<b>74,179</b>	<b>1</b>
57314 - Interfund Transfers Out (Indirect Cost)		5,000	1,221		(1,221)	(1)
57321 - Interfund Transfers Out (from 17 to 10)		10,320	10,396		(10,396)	(1)
57555 - Other Student Payments		2,975				
57600 - Other Payments to/for Students	32,367	27,000	32,367	18,000	(14,367)	(0)
<b>57 - Other Outgo</b>	<b>32,367</b>	<b>45,295</b>	<b>43,985</b>	<b>18,000</b>	<b>(25,985)</b>	<b>(1)</b>
<b>Expense</b>	<b>146,370</b>	<b>911,447</b>	<b>380,030</b>	<b>833,672</b>	<b>453,642</b>	<b>1</b>
<b>1 - San Jose City College</b>	<b>208,536</b>	<b>(817,495)</b>	<b>21,060</b>	<b>(833,672)</b>	<b>(854,732)</b>	<b>(41)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$612,612</i>	<i>\$833,672</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$833,672</i>	<i>\$0</i>		

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

16 - Contract Ed Enterprise Fund  
2 - Evergreen Valley College

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
48830 - Premiums Other Funds	31,344					
<b>48 - Revenue</b>	<b>31,344</b>					
<b>Income</b>	<b>31,344</b>					
<b><u>Expense</u></b>						
55820 - Undistributed Funded Programs		87,711		87,710	87,710	
<b>55 - Other Operating Expenses and Services</b>		<b>87,711</b>		<b>87,710</b>	<b>87,710</b>	
56411 - Equipment - (\$200 Through \$4,999)			18,894		(18,894)	(1)
<b>56 - Capital Outlay</b>			<b>18,894</b>		<b>(18,894)</b>	<b>(1)</b>
57555 - Other Student Payments	12,451	18,894				
<b>57 - Other Outgo</b>	<b>12,451</b>	<b>18,894</b>				
<b>Expense</b>	<b>12,451</b>	<b>106,604</b>	<b>18,894</b>	<b>87,710</b>	<b>68,816</b>	<b>4</b>
<b>2 - Evergreen Valley College</b>	<b>18,894</b>	<b>(106,604)</b>	<b>(18,894)</b>	<b>(87,710)</b>	<b>(68,816)</b>	<b>4</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$106,603</i>	<i>\$87,710</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$87,710</i>	<i>\$0</i>		

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

**16 - Contract Ed Enterprise Fund**  
**9 - District Services**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
48690 - Other State Income	4,739					
48830 - Premiums Other Funds	132,663		322,716		(322,716)	(1)
48973 - Interfund Transfer In (Indirect Cost)	8,280		11,357		(11,357)	(1)
48984 - Interfund Transfers In (to 16 from 10)	249,692		52,486		(52,486)	(1)
<b>48 - Revenue</b>	<b>395,374</b>		<b>386,559</b>		<b>(386,559)</b>	<b>(1)</b>
<b>Income</b>	<b>395,374</b>		<b>386,559</b>		<b>(386,559)</b>	<b>(1)</b>
<b><u>Expense</u></b>						
52110 - Reg, Other Than Instruction - Un	98,171		94,080		(94,080)	(1)
52120 - Reg, Other Than Instruction - Mg	49,441		49,441		(49,441)	(1)
52130 - Reg, Other Than Instruction - Su	16,340		16,340		(16,340)	(1)
52310 - Hrly, Other Than Instruction	11,227		11,227		(11,227)	(1)
52312 - Short Courses	22,734		22,734		(22,734)	(1)
52351 - Overtime	119		119		(119)	(1)
<b>52 - Classified Salaries</b>	<b>198,033</b>		<b>193,942</b>		<b>(193,942)</b>	<b>(1)</b>
53110 - STRS	4,599					
53120 - STRS Non-Instructional	140					
53220 - PERS Reg Classified	39,383		38,291		(38,291)	(1)
53320 - OASDI-Classified/Non-Instr Cert.	17,550		17,237		(17,237)	(1)
53420 - H & W - Non-Instruction	33,720		32,362		(32,362)	(1)
53520 - Unemployment Insurance - Non-Instruction	458		450		(450)	(1)
53620 - Workers Comp - Non-Instruction	2,885		2,834		(2,834)	(1)
<b>53 - Employee Benefits</b>	<b>98,735</b>		<b>91,174</b>		<b>(91,174)</b>	<b>(1)</b>
54300 - Supplies - Non Instruction	39		39		(39)	(1)
54301 - Food & Food Serv - Non-Instr	471					
<b>54 - Supplies and Materials</b>	<b>510</b>		<b>39</b>		<b>(39)</b>	<b>(1)</b>
55100 - Personal Services	95,147		100,122		(100,122)	(1)
55130 - License Renewal Non-Instr	432		432		(432)	(1)
55711 - Advertising	1,091					
55831 - Bank Charges	1,151		576		(576)	(1)
<b>55 - Other Operating Expenses and Services</b>	<b>97,821</b>		<b>101,129</b>		<b>(101,129)</b>	<b>(1)</b>
57600 - Other Payments to/for Students	275		275		(275)	(1)
<b>57 - Other Outgo</b>	<b>275</b>		<b>275</b>		<b>(275)</b>	<b>(1)</b>
<b>Expense</b>	<b>395,374</b>		<b>386,559</b>		<b>(386,559)</b>	<b>(1)</b>

**9 - District Services**

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

\$0                      \$0  
\$0                      \$0

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

**70 - Cafeteria Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48890 - Other Local Income	9,353	7,500	11,965	12,000	35	0
48968 - Transfer in (F70 fr F10)	68,975	91,387	86,129	89,979	3,850	0
<b>48 - Revenue</b>	<b>78,328</b>	<b>98,887</b>	<b>98,094</b>	<b>101,979</b>	<b>3,885</b>	<b>0</b>
<b>Income</b>	<b>78,328</b>	<b>98,887</b>	<b>98,094</b>	<b>101,979</b>	<b>3,885</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>52 - Classified Salaries</u></b>						
52110 - Reg, Other Than Instruction - Un	39,718	47,874	43,788	44,699	911	0
52310 - Hrly, Other Than Instruction	2,437					
52351 - Overtime	3,002		1,574		(1,574)	(1)
<b>52 - Classified Salaries</b>	<b>45,157</b>	<b>47,874</b>	<b>45,362</b>	<b>44,699</b>	<b>(663)</b>	<b>(0)</b>
<b><u>53 - Employee Benefits</u></b>						
53220 - PERS Reg Classified	10,542	12,950	11,787	12,091	304	0
53320 - OASDI-Classified/Non-Instr Cert.	3,440	3,662	3,465	3,419	(46)	(0)
53420 - H & W - Non-Instruction	15,524	18,788	20,136	26,199	6,063	0
53520 - Unemployment Insurance - Non-Instruction	91	96	91	89	(2)	(0)
53620 - Workers Comp - Non-Instruction	574	517	502	482	(20)	(0)
<b>53 - Employee Benefits</b>	<b>30,170</b>	<b>36,013</b>	<b>35,982</b>	<b>42,280</b>	<b>6,298</b>	<b>0</b>
<b><u>54 - Supplies and Materials</u></b>						
54300 - Supplies - Non Instruction		2,500		2,500	2,500	
<b>54 - Supplies and Materials</b>		<b>2,500</b>		<b>2,500</b>	<b>2,500</b>	
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	3,001	12,500	5,000	12,500	7,500	2
<b>55 - Other Operating Expenses and Services</b>	<b>3,001</b>	<b>12,500</b>	<b>5,000</b>	<b>12,500</b>	<b>7,500</b>	<b>2</b>
<b><u>56 - Capital Outlay</u></b>						
56411 - Equipment - (\$200 Through \$4,999)			11,750		(11,750)	(1)
<b>56 - Capital Outlay</b>			<b>11,750</b>		<b>(11,750)</b>	<b>(1)</b>
<b>Expense</b>	<b>78,328</b>	<b>98,887</b>	<b>98,094</b>	<b>101,979</b>	<b>3,885</b>	<b>0</b>

**70 - Cafeteria Fund**

Beginning Fund Balance, July 1st

\$0

\$0

Ending Fund Balance, June, 30th

\$0

\$0



SAN JOSÉ · EVERGREEN  
Community College District

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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.

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

**36 - Capital Projects Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48860 - Interest	140,686	50,000	196,924	195,000	(1,924)	(0)
48880 - Capital Outlay Fees	10,388	20,000	940	20,000	19,060	20
48890 - Other Local Income	4,318,572	4,469,803	4,532,850	4,691,500	158,650	0
48982 - Interfund Transfers In (to 36 from 10)	3,000,000					
<b>48 - Revenue</b>	<b>7,469,646</b>	<b>4,539,803</b>	<b>4,730,714</b>	<b>4,906,500</b>	<b>175,786</b>	<b>0</b>
<b>Income</b>	<b>7,469,646</b>	<b>4,539,803</b>	<b>4,730,714</b>	<b>4,906,500</b>	<b>175,786</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
51220 - Other Contract Salaries - Mgmt	37,721	99,506	99,506	102,844	3,338	0
<b>51 - Academic Salaries</b>	<b>37,721</b>	<b>99,506</b>	<b>99,506</b>	<b>102,844</b>	<b>3,338</b>	<b>0</b>
<b><u>52 - Classified Salaries</u></b>						
52110 - Reg, Other Than Instruction - Un	50,782	107,442	107,442	110,640	3,198	0
52111 - Regular, Professional Growth	182					
52351 - Overtime	461					
<b>52 - Classified Salaries</b>	<b>51,425</b>	<b>107,442</b>	<b>107,442</b>	<b>110,640</b>	<b>3,198</b>	<b>0</b>
<b><u>53 - Employee Benefits</u></b>						
53120 - STRS Non-Instructional	2,111	6,926	11,832	6,738	(5,094)	(0)
53220 - PERS Reg Classified	20,403	46,170	46,170	48,205	2,035	0
53320 - OASDI-Classified/Non-Instr Cert.	6,080	10,859	11,064	11,103	39	0
53410 - H & W - Instruction	454					
53420 - H & W - Non-Instruction	21,592	54,040	55,058	58,109	3,051	0
53520 - Unemployment Insurance - Non-Instruction	177	413	465	428	(37)	(0)
53620 - Workers Comp - Non-Instruction	1,119	2,236	2,514	2,305	(209)	(0)
<b>53 - Employee Benefits</b>	<b>51,936</b>	<b>120,644</b>	<b>127,103</b>	<b>126,888</b>	<b>(215)</b>	<b>(0)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	(140,867)	389,782	462,000	489,782	27,782	0
55130 - License Renewal Non-Instr	28,194	64,624	186,000	194,624	8,624	0
55620 - Repairs	408,535	549,930	597,000	549,930	(47,070)	(0)
55625 - Repairs Pm Agreements	26,255		25,000		(25,000)	(1)
55703 - Special Assessment Fee	6,628	15,000	5,000	15,000	10,000	2
55712 - Legal Expenses	350	250,000		250,000	250,000	
<b>55 - Other Operating Expenses and Services</b>	<b>329,094</b>	<b>1,269,336</b>	<b>1,275,000</b>	<b>1,499,336</b>	<b>224,336</b>	<b>0</b>

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

**36 - Capital Projects Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>56 - Capital Outlay</u></b>						
56100 - Sites	460,747		10,000		(10,000)	(1)
56120 - Site Improvements		414,865		420,000	420,000	
56210 - Building Improvements		17,800		20,000	20,000	
56413 - Equipment - 3 yrs life		27,966		20,000	20,000	
56418 - Capitalizable Eqpt - 8 yr life	145,926	310,135	65,503	330,135	264,633	4
<b>56 - Capital Outlay</b>	<b>606,673</b>	<b>770,766</b>	<b>75,503</b>	<b>790,135</b>	<b>714,633</b>	<b>9</b>
<b><u>57 - Other Outgo</u></b>						
57900 - Appropriations For Contingencies		2,172,109	500,000	2,276,657	1,776,657	4
<b>57 - Other Outgo</b>		<b>2,172,109</b>	<b>500,000</b>	<b>2,276,657</b>	<b>1,776,657</b>	<b>4</b>
<b>Expense</b>	<b>1,076,849</b>	<b>4,539,803</b>	<b>2,184,554</b>	<b>4,906,500</b>	<b>2,721,947</b>	<b>1</b>
<b>36 - Capital Projects Fund</b>	<b>6,392,797</b>		<b>2,546,160</b>		<b>(2,546,160)</b>	
<i>Beginning Fund Balance, July 1st</i>			<i>\$23,256,389</i>	<i>\$25,802,549</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$25,802,549</i>	<i>\$25,802,549</i>		

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

40 - GO Bond Fund Meas X Series C

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>9 - District Services</u>						
488 - Local Revenue	4,015,538	1,250,000	1,250,000	800,000	(450,000)	(0)
<b>9 - District Services</b>	<b>4,015,538</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>800,000</b>	<b>(450,000)</b>	<b>(0)</b>
<b>Income</b>	<b>4,015,538</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>800,000</b>	<b>(450,000)</b>	<b>(0)</b>
40 - GO Bond Fund Meas X Series C	4,015,538	1,250,000	1,250,000	800,000	(450,000)	(0)

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

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

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Expense</u></b>						
<b><u>1 - San Jose City College</u></b>						
31122 - Group II Equipment	75,665	1,672,713	70,039	1,604,009	1,533,970	22
31129 - New Maint & Operations Bldg	1,234,619	15,598				
31130 - Theater Access & Entrance Impr	841	181,723		181,723	181,723	
31132 - New CTE Building	36,532,852	15,502,698	1,602,141	13,933,039	12,330,897	8
31150 - ADA Improvements	289,251	1,716,239	188,368	1,520,271	1,331,902	7
31161 - Child Dvlpmnt Center-Phase I	3					
31162 - Student Center Expansion	29,266	971,899	1,669	507,087	505,418	303
31166 - Track & Field Renovation	281,812		43,923		(43,923)	(1)
31167 - Central Plant Renovation	19,138					
31170 - SJCC Elevator Mondernization	1,927,257	1,798,414	151,410	1,647,004	1,495,595	10
31173 - Mens Locker Room Demolition	266,495	2,365,117	443,682	1,921,434	1,477,752	3
31174 - Demolition of Old Boiler Equipment	199,707					
31175 - Stormwater Management-Phase2	8,180	1,891,959	8,643	1,883,316	1,874,673	217
31176 - General Education Building Fire Alarm Sys. Upgrades	38,424	2,536,739	116,069	2,414,615	2,298,546	20
31179 - Scoreboard Replacement	3,419		6,150		(6,150)	(1)
31180 - Campus-wide Painting Phase 2		1,000,000		1,000,000	1,000,000	
31309 - SJCC Vehicles	7,594		509		(509)	(1)
31310 - Door Hardware Upgrades	272					
31703 - Technology Upgrades	(10,382)	191,454	20,556	198,975	178,419	9
<b>1 - San Jose City College</b>	<b>40,904,414</b>	<b>29,844,553</b>	<b>2,653,159</b>	<b>26,811,472</b>	<b>24,158,313</b>	<b>9</b>
<b><u>2 - Evergreen Valley College</u></b>						
32132 - Student Services Center	16,573,506	2,319,915	2,133,993	412,400	(1,721,592)	(1)
32134 - Language Arts Building	4,263,027		(30,005)	10,005	40,010	(1)
32153 - Sequoia Upgrades/Nursing Add	16,161,521	2,382,969	1,407,301	1,209,988	(197,313)	(0)
32155 - Cedro Renovation&W.Campus ADA	31					
32156 - General Education Building	15,403,905	428,726	249,313	296,814	47,500	0
32159 - Campus Way Finding/Ground Ligh	348,105	70,694		70,694	70,694	
32161 - North Fire Lane/ADA	189					
32166 - Entry Road and Parking Lot	548,063	31,951	(94,312)	124,662	218,975	(2)
32168 - Campus-wide Signage MasterPlan	331,124	420,627	112,346	305,086	192,741	2
32169 - EVC-Central Plant Renovation	41,869	400		400	400	
32307 - Small Capital Repairs	68,238	47,620		43,083	43,083	
32320 - Soccer Field Fence Upgrades				65,336	65,336	
<b>2 - Evergreen Valley College</b>	<b>53,739,578</b>	<b>5,702,902</b>	<b>3,778,636</b>	<b>2,538,468</b>	<b>(1,240,168)</b>	<b>(0)</b>
<b><u>9 - District Services</u></b>						
39301 - New District Services Building	629,340	87,560	14,790	81,842	67,053	5
39303 - District Services Furn & Equip	6,799					
39307 - Vehicle Replacement	2,924					

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

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

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
39629 - District Warehouse&Operations Facilities	1,021,548	1,232,202	539,236	692,965	153,729	0
39632 - District Utility Capacity Upgrades	3,875					
39706 - Technology/Security	37,683					
39709 - DS Network Storage/Servers	7,121					
39712 - DW Security-Key Sys Upgrade	72,022	54,108				
39715 - DW Physical Security	1,650,343	7,389,836	1,275,094	5,529,160	4,254,066	3
39905 - Management and related costs	(24,499)	4,223,033	308,963	5,104,001	4,795,039	16
39999 - Election/Legal/EIR/DO Labor and Related	(610,876)	5,570,559	1,038,612	5,718,077	4,679,465	5
<b>9 - District Services</b>	<b>2,796,279</b>	<b>18,557,298</b>	<b>3,176,694</b>	<b>17,126,046</b>	<b>13,949,351</b>	<b>4</b>
<b>Expense</b>	<b>97,440,271</b>	<b>54,104,753</b>	<b>9,608,489</b>	<b>46,475,986</b>	<b>36,867,497</b>	<b>4</b>
<b>40 - GO Bond Fund Meas X Series C</b>	<b>(97,440,271)</b>	<b>(54,104,753)</b>	<b>(9,608,489)</b>	<b>(46,475,986)</b>	<b>(36,867,497)</b>	<b>4</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$55,902,128</i>	<i>\$47,543,639</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$47,543,639</i>	<i>\$1,867,653</i>		

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

41 - GO Bond Fund Meas X Series C-1

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>9 - District Services</u>						
488 - Local Revenue	1,336,949	800,000	800,000	700,000	(100,000)	(0)
<b>9 - District Services</b>	<b>1,336,949</b>	<b>800,000</b>	<b>800,000</b>	<b>700,000</b>	<b>(100,000)</b>	<b>(0)</b>
<b>Income</b>	<b>1,336,949</b>	<b>800,000</b>	<b>800,000</b>	<b>700,000</b>	<b>(100,000)</b>	<b>(0)</b>
41 - GO Bond Fund Meas X Series C-1	1,336,949	800,000	800,000	700,000	(100,000)	(0)

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

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

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Expense</u></b>						
<b><u>1 - San Jose City College</u></b>						
31199 - Campus Contingency		8,234,492		9,985,187	9,985,187	
<b>1 - San Jose City College</b>		<b>8,234,492</b>		<b>9,985,187</b>	<b>9,985,187</b>	
<b><u>2 - Evergreen Valley College</u></b>						
32122 - EVC Vehicles	123,341					
32132 - Student Services Center		2,824,849				
32153 - Sequoia Upgrades/Nursing Add		2,130,992	307,654	735,205	427,550	1
32156 - General Education Building		1,428,703	301,881	850,729	548,848	2
32168 - Campus-wide Signage MasterPlan	37,526	53,192		53,192	53,192	
32299 - Campus Contingency		1,806,052		3,726,461	3,726,461	
<b>2 - Evergreen Valley College</b>	<b>160,867</b>	<b>8,243,788</b>	<b>609,536</b>	<b>5,365,587</b>	<b>4,756,051</b>	<b>8</b>
<b><u>9 - District Services</u></b>						
39399 - District/Districtwide Contingency		4,365,680		4,365,680	4,365,680	
39631 - EVC Student Housing Complex		15,000,000		15,000,000	15,000,000	
39632 - District Utility Capacity Upgrades	203,785	675,527	19,211	1,121,834	1,102,623	57
39699 - Program Contingency		1,550,000		1,550,000	1,550,000	
39905 - Management and related costs				532,718	532,718	
39999 - Election/Legal/EIR/DO Labor and Related	(9,452)	396,854		950,033	950,033	
<b>9 - District Services</b>	<b>194,334</b>	<b>21,988,061</b>	<b>19,211</b>	<b>23,520,266</b>	<b>23,501,055</b>	<b>1,223</b>
<b>Expense</b>	<b>355,200</b>	<b>38,466,341</b>	<b>628,746</b>	<b>38,871,040</b>	<b>38,242,294</b>	<b>61</b>
<b>41 - GO Bond Fund Meas X Series C-1</b>	<b>(355,200)</b>	<b>(38,466,341)</b>	<b>(628,746)</b>	<b>(38,871,040)</b>	<b>(38,242,294)</b>	<b>61</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$39,189,911</i>	<i>\$39,361,165</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$39,361,169</i>	<i>\$1,190,125</i>		



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

46 - GO Bond Fund Meas X Series A-1

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>9 - District Services</u>						
488 - Local Revenue	1,137,350	500,000	300,000	250,000	(50,000)	(0)
<b>9 - District Services</b>	<b>1,137,350</b>	<b>500,000</b>	<b>300,000</b>	<b>250,000</b>	<b>(50,000)</b>	<b>(0)</b>
<b>Income</b>	<b>1,137,350</b>	<b>500,000</b>	<b>300,000</b>	<b>250,000</b>	<b>(50,000)</b>	<b>(0)</b>
46 - GO Bond Fund Meas X Series A-1	1,137,350	500,000	300,000	250,000	(50,000)	(0)

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

**46 - GO Bond Fund Meas X Series A-1**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Expense</u></b>						
<b><u>1 - San Jose City College</u></b>						
31132 - New CTE Building		14,973,117	1,752,153	9,859,040	8,106,886	5
31309 - SJCC Vehicles	55,716	4,158		4,158	4,158	
31313 - Small Cap Repairs - Fac Upgrds				3,665,173	3,665,173	
<b>1 - San Jose City College</b>	<b>55,716</b>	<b>14,977,275</b>	<b>1,752,153</b>	<b>13,528,371</b>	<b>11,776,217</b>	<b>7</b>
<b><u>2 - Evergreen Valley College</u></b>						
32132 - Student Services Center	8,800,824	1,152,065	(875,130)	1,610,834	2,485,964	(3)
32156 - General Education Building	9,747,569	252,431	169,615	82,816	(86,799)	(1)
<b>2 - Evergreen Valley College</b>	<b>18,548,393</b>	<b>1,404,496</b>	<b>(705,515)</b>	<b>1,693,650</b>	<b>2,399,165</b>	<b>(3)</b>
<b><u>9 - District Services</u></b>						
39625 - SJCC Land Acquisition	7,304					
39630 - East San Jose Expansion	23					
39706 - Technology/Security	92,398	1,361,213	149,775	1,211,439	1,061,664	7
39714 - Data Center Acquisition & Impl	4,541					
39905 - Management and related costs				355,120	355,120	
39999 - Election/Legal/EIR/DO Labor and Related		1,147,556	16,252	1,596,509	1,580,257	97
<b>9 - District Services</b>	<b>104,267</b>	<b>2,508,770</b>	<b>166,026</b>	<b>3,163,067</b>	<b>2,997,041</b>	<b>18</b>
<b>Expense</b>	<b>18,708,376</b>	<b>18,890,540</b>	<b>1,212,665</b>	<b>18,385,088</b>	<b>17,172,423</b>	<b>14</b>
<b>46 - GO Bond Fund Meas X Series A-1</b>	<b>(18,708,376)</b>	<b>(18,890,540)</b>	<b>(1,212,665)</b>	<b>(18,385,088)</b>	<b>(17,172,423)</b>	<b>14</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$19,431,388</i>	<i>\$18,518,723</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$18,518,723</i>	<i>\$383,635</i>		

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

49 - GO Bond Fund Meas X Series B-1

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>9 - District Services</u>						
488 - Local Revenue	6,679,971	3,000,000	3,100,000	2,500,000	(600,000)	(0)
<b>9 - District Services</b>	<b>6,679,971</b>	<b>3,000,000</b>	<b>3,100,000</b>	<b>2,500,000</b>	<b>(600,000)</b>	<b>(0)</b>
<b>Income</b>	<b>6,679,971</b>	<b>3,000,000</b>	<b>3,100,000</b>	<b>2,500,000</b>	<b>(600,000)</b>	<b>(0)</b>
49 - GO Bond Fund Meas X Series B-1	6,679,971	3,000,000	3,100,000	2,500,000	(600,000)	(0)

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

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

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Expense</u></b>						
<b><u>1 - San Jose City College</u></b>						
31122 - Group II Equipment		2,533,587	752,644	1,779,609	1,026,965	1
31129 - New Maint & Operations Bldg		465,435	46,638		(46,638)	(1)
31130 - Theater Access & Entrance Impr		2,751,960	43,600	2,708,360	2,664,760	61
31132 - New CTE Building	5,455,073	64,603,022	23,892,083	19,008,075	(4,884,008)	(0)
31150 - ADA Improvements		2,665,531	24,500	2,641,031	2,616,531	107
31162 - Student Center Expansion		2,096,902		2,560,046	2,560,046	
31166 - Track & Field Renovation						
31170 - SJCC Elevator Mondernization		251,872		251,872	251,872	
31173 - Mens Locker Room Demolition		2,332,767		2,324,143	2,324,143	
31176 - General Education Building Fire Alarm Sys. Upgrades		425,257		425,257	425,257	
31177 - Campus Perimeter Security Fencing&Gates	23,026	3,977,197	233,456	3,743,742	3,510,286	15
31178 - Campus Wayfinding&Signage Updates&Improvements	44,714	2,264,556	59,721	2,204,835	2,145,113	36
31179 - Scoreboard Replacement	149,433	1,346,870	324,868	1,015,853	690,985	2
31199 - Campus Contingency		2,472,735		1,112,512	1,112,512	
31304 - Small Capital Repairs		1,884,284		1,884,284	1,884,284	
31309 - SJCC Vehicles	123,275	633,713	115,018	518,186	403,168	4
31313 - Small Cap Repairs - Fac Upgrds				1,803,370	1,803,370	
31324 - Restroom Fixtures & Plumbing Updates	54					
31702 - IT Infrastructure Improvements	29,935	1,473,658	15,525	1,488,069	1,472,544	95
31703 - Technology Upgrades	11,109	5,365,258		5,337,181	5,337,181	
31705 - IT and Tech Equipment				5,468,543	5,468,543	
<b>1 - San Jose City College</b>	<b>5,836,618</b>	<b>97,544,604</b>	<b>25,508,052</b>	<b>56,274,964</b>	<b>30,766,912</b>	<b>1</b>
<b><u>2 - Evergreen Valley College</u></b>						
32132 - Student Services Center	6,836,533	2,603,103	3,906,005	82,854	(3,823,152)	(1)
32134 - Language Arts Building	661,717	287,385	417	36,969	36,552	88
32153 - Sequoia Upgrades/Nursing Add	318,317	4,462,970	4,164,853	138,375	(4,026,478)	(1)
32155 - Cedro Renovation&W.Campus ADA	1,800					
32156 - General Education Building	372,577	1,141,977	1,280,114		(1,280,114)	(1)
32157 - Student Activities Center		341,195		341,195	341,195	
32166 - Entry Road and Parking Lot	109,297	75,593		91,311	91,311	
32168 - Campus-wide Signage MasterPlan	415,001	119,022	107,153	11,868	(95,285)	(1)
32299 - Campus Contingency				2,809,591	2,809,591	
32307 - Small Capital Repairs		19,130				
32318 - Small Cap Repairs - Fac Upgrd				3,937,082	3,937,082	
32320 - Soccer Field Fence Upgrades				200,000	200,000	
32602 - Group II Equipment - \$200,000/year for 10 years		25,099		25,099	25,099	
32702 - IT Infrastrucutre Improvements	29,935	2,750,029		2,720,094	2,720,094	
32703 - Technology Upgrades		40,056		40,056	40,056	
32705 - IT and Tech Equipment				2,270,000	2,270,000	

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

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

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b>2 - Evergreen Valley College</b>	<b>8,745,177</b>	<b>11,865,559</b>	<b>9,458,543</b>	<b>12,704,494</b>	<b>3,245,951</b>	<b>0</b>
<b>9 - District Services</b>						
39301 - New District Services Building	427,177	147,315	91,381	100,971	9,590	0
39303 - District Services Furn & Equip	59,970	9,403		9,403	9,403	
39307 - Vehicle Replacement	123,341	622,936		622,936	622,936	
39313 - ADA Transition Plan Assessment	29,632	50,867		50,867	50,867	
39625 - SJCC Land Acquisition	427,182	5,673,994	428,877	5,245,117	4,816,240	11
39629 - District Warehouse&Operations Facilities		15,741,480	658,196	14,849,231	14,191,035	22
39630 - East San Jose Expansion		4,998,650		4,998,650	4,998,650	
39632 - District Utility Capacity Upgrades	389,275	18,447,145	462,758	17,486,878	17,024,120	37
39706 - Technology/Security	1,252,590	13,167,516	928,293	10,741,070	9,812,778	11
39707 - DS Printing & Digital Imaging		183,557	7,611	175,946	168,335	22
39708 - DS Computer Replacement		6,271		6,271	6,271	
39709 - DS Network Storage/Servers	350,932	389,001	34,945	354,056	319,112	9
39710 - DS Network Monitoring Appl's		50,000		50,000	50,000	
39714 - Data Center Acquisition & Impl	224,800	175,830	115,200	60,630	(54,570)	(0)
39715 - DW Physical Security		1,201,023		1,765,929	1,765,929	
39905 - Management and related costs	2,335	5,119,396	82,089	8,253,563	8,171,474	100
39999 - Election/Legal/EIR/DO Labor and Related	34,669	3,411,686	(34,669)	6,504,662	6,539,331	(189)
<b>9 - District Services</b>	<b>3,321,903</b>	<b>69,396,070</b>	<b>2,774,681</b>	<b>71,276,181</b>	<b>68,501,500</b>	<b>25</b>
<b>Expense</b>	<b>17,903,698</b>	<b>178,806,233</b>	<b>37,741,276</b>	<b>140,255,639</b>	<b>102,514,363</b>	<b>3</b>
<b>49 - GO Bond Fund Meas X Series B-1</b>	<b>(17,903,698)</b>	<b>(178,806,233)</b>	<b>(37,741,276)</b>	<b>(140,255,639)</b>	<b>(102,514,363)</b>	<b>3</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$182,369,671</i>	<i>\$147,728,395</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$147,728,395</i>	<i>\$9,972,756</i>		



SAN JOSÉ · EVERGREEN  
Community College District

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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.

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

**61 - Self-Insurance Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48830 - Premiums Other Funds	1,249,148	1,500,000	1,261,285		(1,261,285)	(1)
48970 - Interfund Trans In (85 fr 81)		1,200,000	1,039,000		(1,039,000)	(1)
48989 - Interfund Transfers In (to 61 from 10)	2,906,670			2,900,000	2,900,000	
<b>48 - Revenue</b>	<b>4,155,818</b>	<b>2,700,000</b>	<b>2,300,285</b>	<b>2,900,000</b>	<b>599,715</b>	<b>0</b>
<b>Income</b>	<b>4,155,818</b>	<b>2,700,000</b>	<b>2,300,285</b>	<b>2,900,000</b>	<b>599,715</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>55 - Other Operating Expenses and Services</u></b>						
55400 - Insurances	906,670	1,200,000	1,039,000	1,400,000	361,000	0
55410 - Self Insurance (Dental)	1,144,626	1,370,000	1,156,000	1,370,000	214,000	0
55420 - Self Insurance (Vision)	104,522	130,000	105,285	130,000	24,715	0
<b>55 - Other Operating Expenses and Services</b>	<b>2,155,818</b>	<b>2,700,000</b>	<b>2,300,285</b>	<b>2,900,000</b>	<b>599,715</b>	<b>0</b>
<b>Expense</b>	<b>2,155,818</b>	<b>2,700,000</b>	<b>2,300,285</b>	<b>2,900,000</b>	<b>599,715</b>	<b>0</b>
<b>61 - Self-Insurance Fund</b>	<b>2,000,000</b>					
<i>Beginning Fund Balance, July 1st</i>			<i>\$0</i>	<i>\$0</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$0</i>	<i>\$0</i>		





SAN JOSÉ · EVERGREEN  
Community College District

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

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

71 - ASG

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>1 - San Jose City College</u>						
<u>Income</u>						
<u>48 - Revenue</u>						
48890 - Other Local Income	101,760	120,000	89,000	110,000	21,000	0
<b>48 - Revenue</b>	<b>101,760</b>	<b>120,000</b>	<b>89,000</b>	<b>110,000</b>	<b>21,000</b>	<b>0</b>
<b>Income</b>	<b>101,760</b>	<b>120,000</b>	<b>89,000</b>	<b>110,000</b>	<b>21,000</b>	<b>0</b>
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
55830 - Other Operating Expense	123,053	120,000	104,000	110,000	6,000	0
<b>55 - Other Operating Expenses and Services</b>	<b>123,053</b>	<b>120,000</b>	<b>104,000</b>	<b>110,000</b>	<b>6,000</b>	<b>0</b>
<u>57 - Other Outgo</u>						
57600 - Other Payments to/for Students	(316)					
<b>57 - Other Outgo</b>	<b>(316)</b>					
<b>Expense</b>	<b>122,737</b>	<b>120,000</b>	<b>104,000</b>	<b>110,000</b>	<b>6,000</b>	<b>0</b>
<b>1 - San Jose City College</b>	<b>(20,978)</b>		<b>(15,000)</b>		<b>15,000</b>	<b>(1)</b>
<b>71 - ASG</b>	<b>(20,978)</b>		<b>(15,000)</b>		<b>15,000</b>	<b>(1)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$274,188</i>	<i>\$259,188</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$259,188</i>	<i>\$259,188</i>		

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

71 - ASG

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>2 - Evergreen Valley College</u>						
<u>Income</u>						
<u>48 - Revenue</u>						
48890 - Other Local Income	165,935	64,100	80,000	64,100	(15,900)	(0)
<b>48 - Revenue</b>	<b>165,935</b>	<b>64,100</b>	<b>80,000</b>	<b>64,100</b>	<b>(15,900)</b>	<b>(0)</b>
<b>Income</b>	<b>165,935</b>	<b>64,100</b>	<b>80,000</b>	<b>64,100</b>	<b>(15,900)</b>	<b>(0)</b>
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
55830 - Other Operating Expense	101,143	76,100	45,000	76,100	31,100	1
<b>55 - Other Operating Expenses and Services</b>	<b>101,143</b>	<b>76,100</b>	<b>45,000</b>	<b>76,100</b>	<b>31,100</b>	<b>1</b>
<u>57 - Other Outgo</u>						
57532 - Direct Loan	(620)					
<b>57 - Other Outgo</b>	<b>(620)</b>					
<b>Expense</b>	<b>100,523</b>	<b>76,100</b>	<b>45,000</b>	<b>76,100</b>	<b>31,100</b>	<b>1</b>
<b>2 - Evergreen Valley College</b>	<b>65,412</b>	<b>(12,000)</b>	<b>35,000</b>	<b>(12,000)</b>	<b>(47,000)</b>	<b>(1)</b>
<b>71 - ASG</b>	<b>65,412</b>	<b>(12,000)</b>	<b>35,000</b>	<b>(12,000)</b>	<b>(47,000)</b>	<b>(1)</b>
Beginning Fund Balance, July 1st			\$244,116	\$279,116		
Ending Fund Balance, June, 30th			\$279,116	\$267,116		

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

72 - Student Representation Fund  
1 - San Jose City College

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48890 - Other Local Income	37,360	38,000	37,500	38,000	500	0
<b>48 - Revenue</b>	<b>37,360</b>	<b>38,000</b>	<b>37,500</b>	<b>38,000</b>	<b>500</b>	<b>0</b>
<b>Income</b>	<b>37,360</b>	<b>38,000</b>	<b>37,500</b>	<b>38,000</b>	<b>500</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>55 - Other Operating Expenses and Services</u></b>						
55830 - Other Operating Expense	37,360	38,000	37,500	38,000	500	0
<b>55 - Other Operating Expenses and Services</b>	<b>37,360</b>	<b>38,000</b>	<b>37,500</b>	<b>38,000</b>	<b>500</b>	<b>0</b>
<b>Expense</b>	<b>37,360</b>	<b>38,000</b>	<b>37,500</b>	<b>38,000</b>	<b>500</b>	<b>0</b>
<b>1 - San Jose City College</b>						
<i>Beginning Fundbalance, July 1st</i>			<i>\$0</i>	<i>\$0</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$0</i>	<i>\$0</i>		

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

72 - Student Representation Fund  
2 - Evergreen Valley College

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48890 - Other Local Income	40,214	41,000	40,500	41,000	500	0
<b>48 - Revenue</b>	<b>40,214</b>	<b>41,000</b>	<b>40,500</b>	<b>41,000</b>	<b>500</b>	<b>0</b>
<b>Income</b>	<b>40,214</b>	<b>41,000</b>	<b>40,500</b>	<b>41,000</b>	<b>500</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>55 - Other Operating Expenses and Services</u></b>						
55830 - Other Operating Expense	40,214	41,000	40,500	41,000	500	0
<b>55 - Other Operating Expenses and Services</b>	<b>40,214</b>	<b>41,000</b>	<b>40,500</b>	<b>41,000</b>	<b>500</b>	<b>0</b>
<b>Expense</b>	<b>40,214</b>	<b>41,000</b>	<b>40,500</b>	<b>41,000</b>	<b>500</b>	<b>0</b>
<b>2 - Evergreen Valley College</b>						
<i>Beginning Fund Balance, July 1st</i>			\$0	\$0		
<i>Ending Fund Balance, June, 30th</i>			\$0	\$0		

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

**48 - Student Financial Assistance Fund**

Consolidated	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>481 - Federal Revenue</u></b>						
10501 - Pell	18,426,208	21,082,573	19,921,710	22,595,000	2,673,290	0
10502 - SEOG	636,916	811,164	811,164	930,000	118,836	0
10503 - Direct Loan	665,608	1,336,379	828,695	1,334,000	505,305	1
32431 -			4,900		(4,900)	(1)
<b>481 - Federal Revenue</b>	<b>19,728,731</b>	<b>23,230,115</b>	<b>21,566,469</b>	<b>24,859,000</b>	<b>3,292,531</b>	<b>0</b>
<b><u>486 - State Revenue</u></b>						
22001 - Cal Grant	2,734,418	2,083,112	2,624,587	2,083,112	(541,475)	(0)
22011 - Emergency Financial Aid		3,648				
22012 - Emergency F.A. Supplement	17,500	107,717	36,508	80,000	43,492	1
22013 - Chafee Grant	210,000	256,750	174,250	256,750	82,500	0
<b>486 - State Revenue</b>	<b>2,961,918</b>	<b>2,451,227</b>	<b>2,835,345</b>	<b>2,419,862</b>	<b>(415,483)</b>	<b>(0)</b>
<b><u>489 - Other Financing Sources</u></b>						
10502 - SEOG	65,556	87,564	1,000	87,564	86,564	87
<b>489 - Other Financing Sources</b>	<b>65,556</b>	<b>87,564</b>	<b>1,000</b>	<b>87,564</b>	<b>86,564</b>	<b>87</b>
<b>Income</b>	<b>22,756,205</b>	<b>25,768,906</b>	<b>24,402,814</b>	<b>27,366,426</b>	<b>2,963,612</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>521 - Noninstructional Sal., Reg Full-time Sch</u></b>						
10501 - Pell	23,705	27,470	12,460	26,620	14,160	1
10502 - SEOG	71	8,756	8,756	11,751	2,995	0
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>23,776</b>	<b>36,226</b>	<b>21,216</b>	<b>38,371</b>	<b>17,155</b>	<b>1</b>
<b><u>523 - Noninstructional Sal., Non-reg Full-time</u></b>						
22012 - Emergency F.A. Supplement						
<b>523 - Noninstructional Sal., Non-reg Full-time</b>						
<b><u>573 - Interfund Transfers Out</u></b>						
10502 - SEOG	13,662	19,374	11,000	18,000	7,000	1
<b>573 - Interfund Transfers Out</b>	<b>13,662</b>	<b>19,374</b>	<b>11,000</b>	<b>18,000</b>	<b>7,000</b>	<b>1</b>
<b><u>575 - Student Financial Aid</u></b>						
10501 - Pell	18,402,503	21,055,103	19,909,250	22,568,380	2,659,130	0
10502 - SEOG	688,738	870,598	792,407	987,813	195,406	0
10503 - Direct Loan	665,608	1,336,379	828,695	1,334,000	505,305	1
22001 - Cal Grant	2,734,418	2,083,112	2,624,587	2,083,112	(541,475)	(0)
22008 - Immed Action-Emrgncy Fin Assis	(4,000)					

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

**48 - Student Financial Assistance Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
22011 - Emergency Financial Aid		3,648	1,750		(1,750)	(1)
22012 - Emergency F.A. Supplement	17,500	107,717	36,508	80,000	43,492	1
22013 - Chafee Grant	210,000	256,750	172,500	256,750	84,250	0
32431 -			4,900		(4,900)	(1)
<b>575 - Student Financial Aid</b>	<b>22,714,767</b>	<b>25,713,306</b>	<b>24,370,598</b>	<b>27,310,055</b>	<b>2,939,457</b>	<b>0</b>
<b><u>576 - Other Payments to/for Students</u></b>						
22008 - Immed Action-Emrgncy Fin Assis	4,000					
22012 - Emergency F.A. Supplement						
<b>576 - Other Payments to/for Students</b>	<b>4,000</b>					
<b>Expense</b>	<b>22,756,205</b>	<b>25,768,906</b>	<b>24,402,814</b>	<b>27,366,426</b>	<b>2,963,612</b>	<b>0</b>

**48 - Student Financial Assistance Fund**



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

**48 - Student Financial Assistance Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>1 - San Jose City College</u></b>						
<b><u>Income</u></b>						
<b><u>481 - Federal Revenue</u></b>						
10501 - Pell	8,538,293	8,538,573	9,721,777	10,051,000	329,223	0
10502 - SEOG	286,659	387,479	387,479	430,000	42,521	0
10503 - Direct Loan	415,194	502,379	466,818	500,000	33,182	0
32431 -			4,900		(4,900)	(1)
<b>481 - Federal Revenue</b>	<b>9,240,145</b>	<b>9,428,430</b>	<b>10,580,974</b>	<b>10,981,000</b>	<b>400,026</b>	<b>0</b>
<b><u>486 - State Revenue</u></b>						
22001 - Cal Grant	1,279,559	1,140,635	1,490,000	1,140,635	(349,365)	(0)
22011 - Emergency Financial Aid		3,648				
22012 - Emergency F.A. Supplement		107,717	27,717	80,000	52,283	2
22013 - Chafee Grant	182,500	185,000	160,000	185,000	25,000	0
<b>486 - State Revenue</b>	<b>1,462,059</b>	<b>1,437,000</b>	<b>1,677,717</b>	<b>1,405,635</b>	<b>(272,082)</b>	<b>(0)</b>
<b>Income</b>	<b>10,702,204</b>	<b>10,865,430</b>	<b>12,258,691</b>	<b>12,386,635</b>	<b>127,944</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>521 - Noninstructional Sal., Reg Full-time Sch</u></b>						
10501 - Pell	11,570	11,850	11,930	11,000	(930)	(0)
10502 - SEOG	71					
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>11,641</b>	<b>11,850</b>	<b>11,930</b>	<b>11,000</b>	<b>(930)</b>	<b>(0)</b>
<b><u>523 - Noninstructional Sal., Non-reg Full-time</u></b>						
22012 - Emergency F.A. Supplement						
<b>523 - Noninstructional Sal., Non-reg Full-time</b>						
<b><u>573 - Interfund Transfers Out</u></b>						
10502 - SEOG	13,662	19,374	11,000	18,000	7,000	1
<b>573 - Interfund Transfers Out</b>	<b>13,662</b>	<b>19,374</b>	<b>11,000</b>	<b>18,000</b>	<b>7,000</b>	<b>1</b>
<b><u>575 - Student Financial Aid</u></b>						
10501 - Pell	8,526,723	8,526,723	9,709,847	10,040,000	330,153	0
10502 - SEOG	272,925	368,105	376,479	412,000	35,521	0
10503 - Direct Loan	415,194	502,379	466,818	500,000	33,182	0
22001 - Cal Grant	1,279,559	1,140,635	1,490,000	1,140,635	(349,365)	(0)
22008 - Immed Action-Emrgncy Fin Assis	(4,000)					
22011 - Emergency Financial Aid		3,648				
22012 - Emergency F.A. Supplement		107,717	27,717	80,000	52,283	2
22013 - Chafee Grant	182,500	185,000	160,000	185,000	25,000	0

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

**48 - Student Financial Assistance Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
32431 -			4,900		(4,900)	(1)
<b>575 - Student Financial Aid</b>	<b>10,672,901</b>	<b>10,834,206</b>	<b>12,235,761</b>	<b>12,357,635</b>	<b>121,874</b>	<b>0</b>
<b><u>576 - Other Payments to/for Students</u></b>						
22008 - Immed Action-Emrgncy Fin Assis	4,000					
22012 - Emergency F.A. Supplement						
<b>576 - Other Payments to/for Students</b>	<b>4,000</b>					
<b>Expense</b>	<b>10,702,204</b>	<b>10,865,430</b>	<b>12,258,691</b>	<b>12,386,635</b>	<b>127,944</b>	<b>0</b>
<b>1 - San Jose City College</b>						

**48 - Student Financial Assistance Fund**

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

*\$0*      *\$0*  
*\$0*      *\$0*

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

**48 - Student Financial Assistance Fund**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>2 - Evergreen Valley College</u></b>						
<b><u>Income</u></b>						
<b><u>481 - Federal Revenue</u></b>						
10501 - Pell	9,887,915	12,544,000	10,199,933	12,544,000	2,344,067	0
10502 - SEOG	350,257	423,685	423,685	500,000	76,315	0
10503 - Direct Loan	250,414	834,000	361,877	834,000	472,123	1
<b>481 - Federal Revenue</b>	<b>10,488,586</b>	<b>13,801,685</b>	<b>10,985,495</b>	<b>13,878,000</b>	<b>2,892,505</b>	<b>0</b>
<b><u>486 - State Revenue</u></b>						
22001 - Cal Grant	1,454,859	942,477	1,134,587	942,477	(192,110)	(0)
22012 - Emergency F.A. Supplement	17,500		8,791		(8,791)	(1)
22013 - Chafee Grant	27,500	71,750	14,250	71,750	57,500	4
<b>486 - State Revenue</b>	<b>1,499,859</b>	<b>1,014,227</b>	<b>1,157,628</b>	<b>1,014,227</b>	<b>(143,401)</b>	<b>(0)</b>
<b><u>489 - Other Financing Sources</u></b>						
10502 - SEOG	65,556	87,564	1,000	87,564	86,564	87
<b>489 - Other Financing Sources</b>	<b>65,556</b>	<b>87,564</b>	<b>1,000</b>	<b>87,564</b>	<b>86,564</b>	<b>87</b>
<b>Income</b>	<b>12,054,001</b>	<b>14,903,476</b>	<b>12,144,123</b>	<b>14,979,791</b>	<b>2,835,668</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>521 - Noninstructional Sal., Reg Full-time Sch</u></b>						
10501 - Pell	12,135	15,620	530	15,620	15,090	28
10502 - SEOG		8,756	8,756	11,751	2,995	0
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>12,135</b>	<b>24,376</b>	<b>9,286</b>	<b>27,371</b>	<b>18,085</b>	<b>2</b>
<b><u>575 - Student Financial Aid</u></b>						
10501 - Pell	9,875,780	12,528,380	10,199,403	12,528,380	2,328,977	0
10502 - SEOG	415,813	502,493	415,929	575,813	159,884	0
10503 - Direct Loan	250,414	834,000	361,877	834,000	472,123	1
22001 - Cal Grant	1,454,859	942,477	1,134,587	942,477	(192,110)	(0)
22011 - Emergency Financial Aid			1,750		(1,750)	(1)
22012 - Emergency F.A. Supplement	17,500		8,791		(8,791)	(1)
22013 - Chafee Grant	27,500	71,750	12,500	71,750	59,250	5
<b>575 - Student Financial Aid</b>	<b>12,041,866</b>	<b>14,879,100</b>	<b>12,134,837</b>	<b>14,952,420</b>	<b>2,817,583</b>	<b>0</b>
<b>Expense</b>	<b>12,054,001</b>	<b>14,903,476</b>	<b>12,144,123</b>	<b>14,979,791</b>	<b>2,835,668</b>	<b>0</b>
<b><u>2 - Evergreen Valley College</u></b>						

**48 - Student Financial Assistance Fund**

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

96 - Scholarships and Loan Agency

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>1 - San Jose City College</u></b>						
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48829 - Scholarships	314,677	388,082	353,754	388,082	34,329	0
<b>48 - Revenue</b>	<b>314,677</b>	<b>388,082</b>	<b>353,754</b>	<b>388,082</b>	<b>34,329</b>	<b>0</b>
<b>Income</b>	<b>314,677</b>	<b>388,082</b>	<b>353,754</b>	<b>388,082</b>	<b>34,329</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>57 - Other Outgo</u></b>						
57601 - Scholarships	314,677	388,082	353,754	388,082	34,329	0
<b>57 - Other Outgo</b>	<b>314,677</b>	<b>388,082</b>	<b>353,754</b>	<b>388,082</b>	<b>34,329</b>	<b>0</b>
<b>Expense</b>	<b>314,677</b>	<b>388,082</b>	<b>353,754</b>	<b>388,082</b>	<b>34,329</b>	<b>0</b>
<b>1 - San Jose City College</b>						
<b>96 - Scholarships and Loan Agency</b>						
<i>Beginning Fund Balance, July 1st</i>			\$0	\$0		
<i>Ending Fund Balance, June, 30th</i>			\$0	\$0		

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

96 - Scholarships and Loan Agency

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>2 - Evergreen Valley College</u></b>						
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48829 - Scholarships	166,259	194,000	295,417	293,192	(2,225)	(0)
<b>48 - Revenue</b>	<b>166,259</b>	<b>194,000</b>	<b>295,417</b>	<b>293,192</b>	<b>(2,225)</b>	<b>(0)</b>
<b>Income</b>	<b>166,259</b>	<b>194,000</b>	<b>295,417</b>	<b>293,192</b>	<b>(2,225)</b>	<b>(0)</b>
<b><u>Expense</u></b>						
<b><u>57 - Other Outgo</u></b>						
57601 - Scholarships	166,259	194,000	295,417	293,192	(2,225)	(0)
<b>57 - Other Outgo</b>	<b>166,259</b>	<b>194,000</b>	<b>295,417</b>	<b>293,192</b>	<b>(2,225)</b>	<b>(0)</b>
<b>Expense</b>	<b>166,259</b>	<b>194,000</b>	<b>295,417</b>	<b>293,192</b>	<b>(2,225)</b>	<b>(0)</b>
<b><u>2 - Evergreen Valley College</u></b>						
<b>96 - Scholarships and Loan Agency</b>						
Beginning Fund Balance, July 1st			\$0	\$0		
Ending Fund Balance, June, 30th			\$0	\$0		

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

**75 - Trust Fund OPEB**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48861 - Dividend	1,468,891	1,668,254	1,662,033	1,745,135	83,102	0
48862 - Other Investment Income	659					
48863 - Realized Gain/(Losses)	314,581	155,481	147,233	154,595	7,362	0
48864 - Unrealized Apprec (Deprec)	2,039,264	2,996,256	2,290,293	2,404,808	114,515	0
<b>48 - Revenue</b>	<b>3,823,395</b>	<b>4,819,991</b>	<b>4,099,559</b>	<b>4,304,537</b>	<b>204,978</b>	<b>0</b>
<b>Income</b>	<b>3,823,395</b>	<b>4,819,991</b>	<b>4,099,559</b>	<b>4,304,537</b>	<b>204,978</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>55 - Other Operating Expenses and Services</u></b>						
55831 - Bank Charges	197,588	206,344	204,366	214,584	10,218	0
<b>55 - Other Operating Expenses and Services</b>	<b>197,588</b>	<b>206,344</b>	<b>204,366</b>	<b>214,584</b>	<b>10,218</b>	<b>0</b>
<b><u>57 - Other Outgo</u></b>						
57319 - Interfund Trans Out (75 to 81)	2,529,232	2,676,150	2,464,609	2,587,839	123,230	0
<b>57 - Other Outgo</b>	<b>2,529,232</b>	<b>2,676,150</b>	<b>2,464,609</b>	<b>2,587,839</b>	<b>123,230</b>	<b>0</b>
<b>Expense</b>	<b>2,726,820</b>	<b>2,882,494</b>	<b>2,668,975</b>	<b>2,802,424</b>	<b>133,449</b>	<b>0</b>
<b>75 - Trust Fund OPEB</b>	<b>1,096,574</b>	<b>1,937,497</b>	<b>1,430,585</b>	<b>1,502,114</b>	<b>71,529</b>	<b>0</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$38,978,399</i>	<i>\$40,408,984</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$40,408,984</i>	<i>\$41,911,098</i>		

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

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

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48853 - Retail Center Lease Revenue	593,782	686,600	686,600	686,600		
48993 - Interfund Transfers In (to 81 from 75)	2,529,232	2,676,150	2,464,609	2,587,839	123,230	0
<b>48 - Revenue</b>	<b>3,123,015</b>	<b>3,362,750</b>	<b>3,151,209</b>	<b>3,274,439</b>	<b>123,230</b>	<b>0</b>
<b>Income</b>	<b>3,123,015</b>	<b>3,362,750</b>	<b>3,151,209</b>	<b>3,274,439</b>	<b>123,230</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>53 - Employee Benefits</u></b>						
53710 - Retiree Benefit - Inst	2,529,232	2,676,150	2,464,609	2,587,839	123,230	0
<b>53 - Employee Benefits</b>	<b>2,529,232</b>	<b>2,676,150</b>	<b>2,464,609</b>	<b>2,587,839</b>	<b>123,230</b>	<b>0</b>
<b><u>57 - Other Outgo</u></b>						
57326 - Interfund Trans Out (81 to 85)	593,782	686,600	686,600	686,600		
<b>57 - Other Outgo</b>	<b>593,782</b>	<b>686,600</b>	<b>686,600</b>	<b>686,600</b>		
<b>Expense</b>	<b>3,123,015</b>	<b>3,362,750</b>	<b>3,151,209</b>	<b>3,274,439</b>	<b>123,230</b>	<b>0</b>

*Beginning Fund Balance, July 1st*

*\$0*

*\$0*

*Ending Fund Balance, June, 30th*

*\$0*

*\$0*

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

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

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48672 - Secured Homeowners Exempt	64,309	66,559	66,559	68,889	2,330	0
48811 - Secured Property Tax Revenues	19,468,157	19,678,637	19,678,637	15,209,140	(4,469,497)	(0)
48812 - Supplemental Secured Prop. Tax	425,045	439,922	439,922	455,319	15,397	0
48813 - Unsecured Roll Property Taxes	1,024,871	1,060,741	1,060,741	1,097,867	37,126	0
48860 - Interest	389,443	230,000	230,000	230,000		
<b>48 - Revenue</b>	<b>21,371,825</b>	<b>21,475,860</b>	<b>21,475,860</b>	<b>17,061,216</b>	<b>(4,414,644)</b>	<b>(0)</b>
<b>Income</b>	<b>21,371,825</b>	<b>21,475,860</b>	<b>21,475,860</b>	<b>17,061,216</b>	<b>(4,414,644)</b>	<b>(0)</b>
<b><u>Expense</u></b>						
<b><u>57 - Other Outgo</u></b>						
57110 - Bond Redemption	19,455,000	19,555,000	19,555,000	20,260,000	705,000	0
57120 - Bond Interest Charges	3,437,850	2,554,360	2,554,360	1,785,750	(768,610)	(0)
57130 - Other Payment	5,440	10,600	10,600	10,000	(600)	(0)
<b>57 - Other Outgo</b>	<b>22,898,290</b>	<b>22,119,960</b>	<b>22,119,960</b>	<b>22,055,750</b>	<b>(64,210)</b>	<b>(0)</b>
<b>Expense</b>	<b>22,898,290</b>	<b>22,119,960</b>	<b>22,119,960</b>	<b>22,055,750</b>	<b>(64,210)</b>	<b>(0)</b>
<b>84 - L/T Debt - G.O. Bond Fd - Meas G 2004</b>	<b>(1,526,466)</b>	<b>(644,100)</b>	<b>(644,100)</b>	<b>(4,994,535)</b>	<b>(4,350,434)</b>	<b>7</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$22,086,078</i>	<i>\$21,441,977</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$21,441,977</i>	<i>\$16,447,443</i>		



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

**85 - L/T Debt - OPEB**

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48860 - Interest	1,744					
48970 - Interfund Trans In (85 fr 81)	593,782	686,600	686,600	686,600		
48994 - Interfund Transfers In (to 85 from 10)	4,578,750	2,145,607	2,145,607	2,239,593	93,986	0
<b>48 - Revenue</b>	<b>5,174,277</b>	<b>2,832,207</b>	<b>2,832,207</b>	<b>2,926,193</b>	<b>93,986</b>	<b>0</b>
<b>Income</b>	<b>5,174,277</b>	<b>2,832,207</b>	<b>2,832,207</b>	<b>2,926,193</b>	<b>93,986</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>57 - Other Outgo</u></b>						
57120 - Bond Interest Charges	2,174,277	2,832,207	2,832,207	2,926,193	93,986	0
<b>57 - Other Outgo</b>	<b>2,174,277</b>	<b>2,832,207</b>	<b>2,832,207</b>	<b>2,926,193</b>	<b>93,986</b>	<b>0</b>
<b>Expense</b>	<b>2,174,277</b>	<b>2,832,207</b>	<b>2,832,207</b>	<b>2,926,193</b>	<b>93,986</b>	<b>0</b>
<b>85 - L/T Debt - OPEB</b>	<b>3,000,000</b>					
<i>Beginning Fund Balance, July 1st</i>			<i>\$0</i>	<i>\$0</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$0</i>	<i>\$0</i>		

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

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

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	FY 2025-2026 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48672 - Secured Homeowners Exempt	42,428	43,913	43,913	45,450	1,537	0
48811 - Secured Property Tax Revenues	11,515,060	11,479,498	11,479,498	12,639,896	1,160,398	0
48812 - Supplemental Secured Prop. Tax	260,630	269,752	269,752	279,193	9,441	0
48813 - Unsecured Roll Property Taxes	600,004	621,005	621,005	642,740	21,735	0
48860 - Interest	164,233	99,000	99,000	90,000	(9,000)	(0)
<b>48 - Revenue</b>	<b>12,582,355</b>	<b>12,513,168</b>	<b>12,513,168</b>	<b>13,697,279</b>	<b>1,184,112</b>	<b>0</b>
<b>Income</b>	<b>12,582,355</b>	<b>12,513,168</b>	<b>12,513,168</b>	<b>13,697,279</b>	<b>1,184,112</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>57 - Other Outgo</u></b>						
57110 - Bond Redemption	5,775,000	6,380,000	6,380,000	7,030,000	650,000	0
57120 - Bond Interest Charges	6,522,867	6,335,957	6,335,957	6,164,235	(171,722)	(0)
57130 - Other Payment	4,715	8,000	8,000	8,000		
<b>57 - Other Outgo</b>	<b>12,302,582</b>	<b>12,723,957</b>	<b>12,723,957</b>	<b>13,202,235</b>	<b>478,278</b>	<b>0</b>
<b>Expense</b>	<b>12,302,582</b>	<b>12,723,957</b>	<b>12,723,957</b>	<b>13,202,235</b>	<b>478,278</b>	<b>0</b>
<b>86 - L/T Debt - G.O Bond Fd Meas G 2010</b>	<b>279,773</b>	<b>(210,790)</b>	<b>(210,790)</b>	<b>495,044</b>	<b>705,834</b>	<b>(3)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$10,412,387</i>	<i>\$10,201,597</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$10,201,597</i>	<i>\$10,696,641</i>		

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

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

	<b>FY 2023-2024 ACTUALS</b>	<b>FY 2024-2025 ADOPTED BUDGET</b>	<b>FY 2024-2025 PROJECTED ACTUALS</b>	<b>FY 2025-2026 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48672 - Secured Homeowners Exempt	99,735	103,226	103,226	106,839	3,613	0
48811 - Secured Property Tax Revenues	25,838,372	25,812,450	25,812,450	28,350,939	2,538,490	0
48812 - Supplemental Secured Prop. Tax	626,319	648,240	648,240	670,929	22,688	0
48813 - Unsecured Roll Property Taxes	1,521,181	1,574,423	1,574,423	1,629,528	55,105	0
48860 - Interest	696,931	472,000	472,000	450,000	(22,000)	(0)
<b>48 - Revenue</b>	<b>28,782,538</b>	<b>28,610,339</b>	<b>28,610,339</b>	<b>31,208,235</b>	<b>2,597,896</b>	<b>0</b>
<b>Income</b>	<b>28,782,538</b>	<b>28,610,339</b>	<b>28,610,339</b>	<b>31,208,235</b>	<b>2,597,896</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>57 - Other Outgo</u></b>						
57110 - Bond Redemption	17,495,000	15,495,000	15,495,000	8,385,000	(7,110,000)	(0)
57120 - Bond Interest Charges	22,610,977	22,316,765	22,316,765	21,716,059	(600,706)	(0)
57130 - Other Payment	9,660	9,000	9,000	9,000		
<b>57 - Other Outgo</b>	<b>40,115,637</b>	<b>37,820,765</b>	<b>37,820,765</b>	<b>30,110,059</b>	<b>(7,710,706)</b>	<b>(0)</b>
<b>Expense</b>	<b>40,115,637</b>	<b>37,820,765</b>	<b>37,820,765</b>	<b>30,110,059</b>	<b>(7,710,706)</b>	<b>(0)</b>
<b>87 - L/T Debt - GO Bond Measure X</b>	<b>(11,333,098)</b>	<b>(9,210,426)</b>	<b>(9,210,426)</b>	<b>1,098,175</b>	<b>10,308,601</b>	<b>(1)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$28,730,518</i>	<i>\$19,520,092</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$19,520,092</i>	<i>\$20,618,268</i>		



SAN JOSÉ · EVERGREEN  
Community College District

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## SUPPLEMENTAL INFORMATION

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### BUDGET ASSUMPTIONS

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 ESTIMATED ACTUAL	FY 2025-2026 TENTATIVE BUDGET	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS
<b>REVENUES</b>					
STATE APPORTIONMENT					
INFLATION FACTOR	1.07%	1.07%	2.43%	3.50%	3.50%
DEFICIT FACTOR	0.00%	0.00%	0.00%	0.00%	0.00%
BASE ALLOCATION	0.00%	0.00%	0.00%	0.00%	0.00%
PROPERTY TAX GROWTH (excl. RDA)	3.50%	4.88%	3.50%	3.50%	3.50%
ENROLLMENT FEE					
RESIDENT	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
NON-RESIDENT	\$ 377	\$ 377	\$ 382	\$ 382	\$ 382
PARKING FEE					
PRIMARY TERM	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45
DAILY	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
TRANSPORTATION	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11
HEALTH FEE	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21
LOTTERY INCOME/ESTIMATED FTES	\$ 137	\$ 137	\$ 137	\$ 137	\$ 137

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### BUDGET ASSUMPTIONS

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 ESTIMATED ACTUAL	FY 2025-2026 TENTATIVE BUDGET	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS
<b>EXPENDITURES</b>					
STEP AND COLUMN INCREASE					
CERTIFICATED	0.90%	0.90%	0.90%	0.90%	0.90%
CLASSIFIED	0.70%	0.70%	0.70%	0.70%	0.70%
ADJUNCT BASE ADJUSTMENT	1.00%	1.00%	1.00%	1.00%	1.00%
VACANT POSITIONS (DEFAULT)					
FACULTY (10 Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$114,679	\$114,679	\$118,119	\$118,119	\$118,119
FACULTY (11-Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$126,147	\$126,147	\$129,931	\$129,931	\$129,931
CLASSIFIED					
CLASSIFICATION	Step 1 of Range	Step 1 of Range	Step 1 of Range	Step 1 of Range	Step 1 of Range
MEDICAL	Blue Cross	Blue Cross	Blue Cross	Blue Cross	Blue Cross
	2 Party	2 Party	2 Party	2 Party	2 Party
AVERAGE COST OF ADJUNCT FACULTY					
CLASSIFICATION	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7
VALUE (SALARY)	\$92,248	\$92,248	\$96,282	\$96,282	\$96,282

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### BUDGET ASSUMPTIONS

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 ESTIMATED ACTUAL	FY 2025-2026 TENTATIVE BUDGET	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS
HEALTH AND WELFARE PREMIUMS (CHANGE)					
BLUE CROSS	5.14%	5.14%	8.70%	6.00%	6.00%
KAISER	8.40%	8.40%	8.00%	6.00%	6.00%
DENTAL	0.00%	0.00%	0.00%	0.00%	0.00%
VISION	0.00%	0.00%	0.00%	0.00%	0.00%
EMPLOYEE ASSISTANCE PROGRAM	N/A	N/A	N/A	N/A	N/A
LONG TERM DISABILITY	0.00%	0.00%	0.00%	0.00%	0.00%
LIFE INSURANCE	0.00%	0.00%	0.00%	0.00%	0.00%
STATUTORY EMPLOYEE BENEFITS (RATES)					
STRS	19.10%	19.10%	19.10%	19.10%	19.10%
PERS	27.05%	27.05%	26.81%	26.90%	27.80%
SOCIAL SECURITY	6.20%	6.20%	6.20%	6.20%	6.20%
MEDICARE	1.45%	1.45%	1.45%	1.45%	1.45%
UNEMPLOYMENT INSURANCE	0.20%	0.20%	0.20%	0.20%	0.20%
WORKERS' COMPENSATION	1.08%	1.08%	1.08%	1.08%	1.08%

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## 1.00% COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP FY 2025-2026 TENTATIVE BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	418,956 34.8%	252,428 20.9%	335,528 27.8%	46,925 3.9%	121,888 10.1%	29,246 2.4%	1,204,972 100.0%
11 - Parking	0 0.0%	0 0.0%	10,336 77.5%	0 0.0%	3,001 22.5%	0 0.0%	13,338 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	2,718 30.2%	0 0.0%	4,880 54.2%	1,398 15.5%	8,997 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	3,992 100.0%	0 0.0%	0 0.0%	0 0.0%	3,992 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	2,803 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	2,803 100.0%
17 - Categorical/Grants Programs	40,248 20.4%	49,749 25.2%	83,349 42.3%	5,070 2.6%	18,702 9.5%	0 0.0%	197,118 100.0%
18 - Student Health Fees	2,397 35.0%	0 0.0%	1,969 28.7%	0 0.0%	0 0.0%	0 0.0%	4,366 63.7%
19 - East San Jose	0 0.0%	3,506 51.1%	1,366 19.9%	0 0.0%	1,984 28.9%	0 0.0%	6,856 100.0%
Subtotal General Funds	459,205 32.1%	308,486 21.6%	434,572 30.4%	51,995 3.6%	145,575 10.2%	29,246 2.0%	1,429,079 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,504 51.8%	0 0.0%	0 0.0%	1,398 48.2%	2,903 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	12,261 60.1%	0 0.0%	3,717 18.2%	4,436 21.7%	20,414 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	15,132 56.7%	0 0.0%	5,701 21.4%	5,835 21.9%	26,667 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	309 100.0%	0 0.0%	0 0.0%	0 0.0%	309 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	309 100.0%	0 0.0%	0 0.0%	0 0.0%	309 100.0%
<b>Total</b>	459,205 31.5%	308,486 21.2%	450,013 30.9%	51,995 3.6%	151,275 10.4%	35,081 2.4%	1,456,055 100.0%

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

As of 05/18/2025



# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP

FY 2025-2026 TENTATIVE BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	341,958 35.4%	225,352 23.4%	246,748 25.6%	38,517 4.0%	89,636 9.3%	22,538 2.3%	964,750 100.0%
11 - Parking	0 0.0%	0 0.0%	7,601 77.5%	0 0.0%	2,207 22.5%	0 0.0%	9,809 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	1,999 30.2%	0 0.0%	3,589 54.2%	1,028 15.5%	6,617 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	2,936 100.0%	0 0.0%	0 0.0%	0 0.0%	2,936 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	2,502 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	2,502 100.0%
17 - Categorical/Grants Programs	32,956 21.0%	44,413 28.4%	61,295 39.1%	4,162 2.7%	13,753 8.8%	0 0.0%	156,579 100.0%
18 - Student Health Fees	1,830 32.7%	835 14.9%	1,448 25.9%	0 0.0%	0 0.0%	0 0.0%	4,114 73.5%
19 - East San Jose	0 0.0%	3,130 56.0%	1,005 18.0%	0 0.0%	1,459 26.1%	0 0.0%	5,594 100.0%
Subtotal General Funds	374,914 32.8%	275,397 24.1%	319,586 28.0%	42,679 3.7%	107,056 9.4%	22,538 2.0%	1,142,169 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,106 51.8%	0 0.0%	0 0.0%	1,028 48.2%	2,135 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	9,017 60.1%	0 0.0%	2,733 18.2%	3,262 21.7%	15,012 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	11,128 56.7%	0 0.0%	4,192 21.4%	4,291 21.9%	19,611 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	227 100.0%	0 0.0%	0 0.0%	0 0.0%	227 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	227 100.0%	0 0.0%	0 0.0%	0 0.0%	227 100.0%
<b>Total</b>	374,914 32.3%	275,397 23.7%	330,941 28.5%	42,679 3.7%	111,248 9.6%	26,829 2.3%	1,162,008 100.0%

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

As of 05/18/2025

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	76,998 32.1%	27,076 11.3%	88,780 37.0%	8,408 3.5%	32,251 13.4%	6,708 2.8%	240,221 100.0%
11 - Parking	0 0.0%	0 0.0%	2,735 77.5%	0 0.0%	794 22.5%	0 0.0%	3,529 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	719 68.1%	0 0.0%	1,291 122.2%	370 35.0%	2,381 225.4%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,056 100.0%	0 0.0%	0 0.0%	0 0.0%	1,056 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	301 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	301 100.0%
17 - Categorical/Grants Programs	7,293 18.0%	5,336 13.2%	22,054 54.4%	908 2.2%	4,948 12.2%	0 0.0%	40,540 100.0%
18 - Student Health Fees	566 44.9%	100 7.9%	521 41.3%	0 0.0%	0 0.0%	0 0.0%	1,188 94.1%
19 - East San Jose	0 0.0%	376 29.8%	362 28.6%	0 0.0%	525 41.6%	0 0.0%	1,263 100.0%
Subtotal General Funds	84,291 29.4%	33,089 11.5%	114,987 40.1%	9,317 3.2%	38,519 13.4%	6,708 2.3%	286,910 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	398 51.8%	0 0.0%	0 0.0%	370 48.2%	768 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	3,244 60.1%	0 0.0%	983 18.2%	1,174 21.7%	5,401 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	4,004 56.7%	0 0.0%	1,508 21.4%	1,544 21.9%	7,056 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	82 100.0%	0 0.0%	0 0.0%	0 0.0%	82 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	82 100.0%	0 0.0%	0 0.0%	0 0.0%	82 100.0%
<b>Total</b>	84,291 28.7%	33,089 11.3%	119,072 40.5%	9,317 3.2%	40,027 13.6%	8,252 2.8%	294,047 100.0%

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

As of 05/18/2025

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## 1 DAY COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP

FY 2025-2026 TENTATIVE BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	268,562 42.3%	161,813 25.5%	129,049 20.3%	18,048 2.8%	46,880 7.4%	11,249 1.8%	635,600 100.0%
11 - Parking	0 0.0%	0 0.0%	3,976 77.5%	0 0.0%	1,154 22.5%	0 0.0%	5,130 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	1,045 30.2%	0 0.0%	1,877 54.2%	538 15.5%	3,460 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,536 100.0%	0 0.0%	0 0.0%	0 0.0%	1,536 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	1,797 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1,797 100.0%
17 - Categorical/Grants Programs	25,800 26.1%	31,891 32.2%	32,057 32.4%	1,950 2.0%	7,193 7.3%	0 0.0%	98,891 100.0%
18 - Student Health Fees	1,536 43.4%	600 17.0%	757 21.4%	0 0.0%	0 0.0%	0 0.0%	2,893 81.8%
19 - East San Jose	0 0.0%	2,247 63.6%	526 14.9%	0 0.0%	763 21.6%	0 0.0%	3,536 100.0%
Subtotal General Funds	294,362 39.4%	197,747 26.5%	167,143 22.4%	19,998 2.7%	55,990 7.5%	11,249 1.5%	746,490 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	579 51.8%	0 0.0%	0 0.0%	538 48.2%	1,117 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	4,716 60.1%	0 0.0%	1,430 18.2%	1,706 21.7%	7,851 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	5,820 56.7%	0 0.0%	2,193 21.4%	2,244 21.9%	10,257 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	119 100.0%	0 0.0%	0 0.0%	0 0.0%	119 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	119 100.0%	0 0.0%	0 0.0%	0 0.0%	119 100.0%
<b>Total</b>	294,362 38.9%	197,747 26.1%	173,082 22.9%	19,998 2.6%	58,183 7.7%	13,493 1.8%	756,865 100.0%

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

As of 05/18/2025

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## 1 DAY COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP FY 2025-2026 TENTATIVE BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	219,204 42.4%	144,456 28.0%	94,903 18.4%	14,814 2.9%	34,476 6.7%	8,669 1.7%	516,522 100.0%
11 - Parking	0 0.0%	0 0.0%	2,924 77.5%	0 0.0%	849 22.5%	0 0.0%	3,773 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	769 30.2%	0 0.0%	1,380 54.2%	396 15.5%	2,545 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,129 100.0%	0 0.0%	0 0.0%	0 0.0%	1,129 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	1,604 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1,604 100.0%
17 - Categorical/Grants Programs	21,125 26.4%	28,470 35.6%	23,575 29.4%	1,601 2.0%	5,290 6.6%	0 0.0%	80,061 100.0%
18 - Student Health Fees	1,173 39.7%	535 18.1%	557 18.9%	0 0.0%	0 0.0%	0 0.0%	2,266 76.7%
19 - East San Jose	0 0.0%	2,006 67.9%	387 13.1%	0 0.0%	561 19.0%	0 0.0%	2,954 100.0%
Subtotal General Funds	240,330 39.7%	176,536 29.1%	122,918 20.3%	16,415 2.7%	41,175 6.8%	8,669 1.4%	606,042 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	426 51.8%	0 0.0%	0 0.0%	396 48.2%	821 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	3,468 60.1%	0 0.0%	1,051 18.2%	1,255 21.7%	5,774 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	4,280 56.7%	0 0.0%	1,612 21.4%	1,650 21.9%	7,543 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	87 100.0%	0 0.0%	0 0.0%	0 0.0%	87 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	87 100.0%	0 0.0%	0 0.0%	0 0.0%	87 100.0%
<b>Total</b>	240,330 39.2%	176,536 28.8%	127,285 20.7%	16,415 2.7%	42,788 7.0%	10,319 1.7%	613,672 100.0%

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

As of 05/18/2025

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

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

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	49,358 41.4%	17,356 14.6%	34,146 28.7%	3,234 2.7%	12,404 10.4%	2,580 2.2%	119,078 100.0%
11 - Parking	0 0.0%	0 0.0%	1,052 77.5%	0 0.0%	305 22.5%	0 0.0%	1,357 100.0%
13 - Foundation Pass Through	0 0.0%	0 0.0%	277 30.2%	0 0.0%	497 54.2%	142 15.5%	916 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	406 100.0%	0 0.0%	0 0.0%	0 0.0%	406 100.0%
16 - Contract Ed Enterprise Fund	0 0.0%	193 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	193 100.0%
17 - Categorical/Grants Programs	4,675 24.8%	3,421 18.2%	8,482 45.0%	349 1.9%	1,903 10.1%	0 0.0%	18,830 100.0%
18 - Student Health Fees	363 62.4%	64 11.0%	200 34.4%	0 0.0%	0 0.0%	0 0.0%	628 107.9%
19 - East San Jose	0 0.0%	241 41.4%	139 23.9%	0 0.0%	202 34.7%	0 0.0%	582 100.0%
Subtotal General Funds	54,032 38.5%	21,211 15.1%	44,226 31.5%	3,583 2.6%	14,815 10.5%	2,580 1.8%	140,447 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	153 51.8%	0 0.0%	0 0.0%	142 48.2%	295 100.0%
40 - GO Bond Fund Meas X Series C	0 0.0%	0 0.0%	1,248 60.1%	0 0.0%	378 18.2%	451 21.7%	2,077 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	1,540 56.7%	0 0.0%	580 21.4%	594 21.9%	2,714 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	31 100.0%	0 0.0%	0 0.0%	0 0.0%	31 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	31 100.0%	0 0.0%	0 0.0%	0 0.0%	31 100.0%
<b>Total</b>	54,032 37.7%	21,211 14.8%	45,797 32.0%	3,583 2.5%	15,395 10.8%	3,174 2.2%	143,192 100.0%

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

As of 05/18/2025

FY23-24 Apportionment	Funded FTES ( Funded) FY22/23		3-Year Average FTES ( Funded) FY23/24	Fund Rate FY23/24	FY23/24 Funding
Credit	11,447.48	(830.08)	10,617.40	\$5,261.89	55,867,591
Special Admit Credit	0.00	0.00	0.00	\$0.00	0
Non-Credit	65.01	63.74	128.75	\$4,417.31	568,729
Total	11,512.49	(766.34)	10,746.15		56,436,320
FY23-24					
Total Computational Revenue (TCR)					
I. Base Allocation Basic + FTES	\$69,652,676				
II. Supplemental Allocation	\$16,297,672				
III. Student Success Allocation	\$10,447,696				
SCFF Calculated Revenue (A)	\$96,398,044				
Prior Year SCFF Calculated Revenue + COLA (B)	\$97,063,493				
Hold Harmless Revenue (C)	\$100,366,872				
Stability Protection Adjustment	\$3,968,828				
Hold Harmless Protection Adjustments	\$0				
Revenue Entitlement (max of (A), (B) or (C))	\$100,366,872				
Estimated Property Taxes	141,590,000	(2023-24 Recalc)			
Est. Education Protection Account (Prop 55)	1,068,322	(2023-24 Recalc)			
Est. Student Enrollment Fee	5,210,503	(2023-24 Recalc)			
State General Fund Allocation	869,391	(2023-24 Recalc)			
Total Estimated Local/Prop 30 Revenue	148,738,216				
Excess Funds Over Revenue Entitlement	48,371,344				
FY24-25 Apportionment	Funded FTES ( Funded) FY23/24		3-Year Average Funded FTES FY24/25	Fund Rate FY24/25	FY24/25 Funding
Credit	10,617.40	(1,727.20)	8,890.20	\$5,318.19	47,279,773
Special Admit Credit	0.00	0.00	0.00	\$0.00	0
Non-Credit	128.75	(65.27)	63.48	\$4,464.58	283,412
Total	10,746.15	(1,792.47)	8,953.68		47,563,184
FY24-25					
Total Computational Revenue (TCR)					
I. Base Allocation Basic + FTES	\$60,580,109				
II. Supplemental Allocation	\$19,768,471				
III. Student Success Allocation	\$9,881,774				
SCFF Calculated Revenue (A)	\$90,230,354				
Prior Year SCFF Calculated Revenue + COLA (B)	\$97,063,493				
Hold Harmless Revenue (C)	\$91,725,537				
Stability Protection Adjustment	\$6,833,139				
Hold Harmless Protection Adjustments	\$0				
Revenue Entitlement (max of (A), (B) or (C))	\$97,063,493				
Estimated Property Taxes	148,499,592	(4.88% increase over last year)			
Est. Education Protection Account (Prop 55)	880,750	(2024-25 actual projections)			
Est. Student Enrollment Fee	5,210,503	(same as prior year)			
State General Fund Allocation	0				
Total Estimated Local/Prop 30 Revenue	154,590,845				
Excess Funds Over Revenue Entitlement	57,527,352				

<b>FY25-26 Apportionment</b>	<b>Funded FTES ( Funded) FY24/25</b>	<b>-10.21% Growth</b>	<b>3-Year Average FTES ( Funder FY25/26</b>	<b>Fund Rate FY25/26</b>	<b>FY25/26 Funding</b>
Credit	8,890.20	(907.86)	7,982.34	\$5,440.51	43,427,988
Special Admit Credit	0.00	0.00	0.00	\$0.00	0
Non-Credit	63.48	0.00	63.48	\$4,567.27	289,930
<b>Total</b>	<b>8,953.68</b>	<b>(907.86)</b>	<b>8,045.82</b>		<b>43,717,918</b>
<b>FY25-26</b>					
Total Computational Revenue (TCR)					
I. Base Allocation Basic + FTES	\$57,034,245				
II. Supplemental Allocation	\$20,223,146				
III. Student Success Allocation	\$9,715,085				
SCFF Calculated Revenue (A)	\$86,972,476				
Prior Year SCFF Calculated Revenue + COLA (B)	\$92,305,652				
Hold Harmless Revenue (C)	\$97,063,493				
Stability Protection Adjustment	\$0				
Hold Harmless Protection Adjustments	\$10,091,017				
Revenue Entitlement (max of (A), (B) or (C))	\$97,063,493				
Estimated Property Taxes	153,697,078	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,035,000	2025-26 projections			
Est. Student Enrollment Fee	5,210,503	(Based on Prior Year)			
State General Fund Allocation	0	(Based on Prior Year)			
Total Estimated Local/Prop 30 Revenue	159,942,581				
Excess Funds Over Revenue Entitlement	67,636,928				
<b>FY26-27 Apportionment</b>	<b>Funded FTES ( Funded) FY25/26</b>	<b>-11.24% Growth</b>	<b>3-Year Average Funded FTES FY26/27</b>	<b>Fund Rate FY26/27</b>	<b>FY26/27 Funding</b>
Credit	7,982.34	(897.12)	7,085.22	\$5,604.81	39,711,324
Special Admit Credit	0.00	0.00	0.00	\$0.00	0
Non-Credit	63.48	0.00	63.48	\$4,705.20	298,686
<b>Total</b>	<b>8,045.82</b>	<b>(897.12)</b>	<b>7,148.70</b>		<b>40,010,010</b>
<b>FY26-27</b>					
Total Computational Revenue (TCR)					
I. Base Allocation Basic + FTES	\$53,728,486				
II. Supplemental Allocation	\$20,833,885				
III. Student Success Allocation	\$9,818,791				
SCFF Calculated Revenue (A)	\$84,381,162				
Prior Year SCFF Calculated Revenue + COLA (B)	\$89,599,045				
Hold Harmless Revenue (C)	\$97,063,493				
Stability Protection Adjustment	\$0				
Hold Harmless Protection Adjustments	\$12,682,331				
Revenue Entitlement (max of (A), (B) or (C))	\$97,063,493				
Estimated Property Taxes	159,076,475	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,035,000	(Based on Prior Year)			
Est. Student Enrollment Fee	5,210,503	(Based on Prior Year)			
State General Fund Allocation	0	(Based on Prior Year)			
Total Estimated Local/Prop 30 Revenue	165,321,978				
Excess Funds Over Revenue Entitlement	68,258,485				

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

Fund 10 Property Taxes - FY 23/24 Actual, FY24/25 Projection

Property Tax Report Dated: 5/9/2025 Report

Update Date: 5/9/2025

### Historical Review and Basis for Future Budgeting

#### Property Taxes

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

#### One-time Funding

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

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



## TERMINOLOGY & DEFINITIONS

**Allocation:** Division or distribution of resources according to a predetermined plan.

**Apportionment:** Allocation of state or federal aid, district taxes, or other moneys to community college districts or other governmental units.

**Appropriation:** A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

**Appropriation for contingencies:** That portion of a current fiscal year's budget not appropriated for any specific purpose and held subject to intra-budget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year.

**Audit:** An official examination and verification of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance audit.

**Balanced budget:** A budget in which receipts are equal to or greater than outlays in a fiscal period.

**Basic Aid:** Occurs when the local property tax revenue and student fees in a community college district exceeds the total funding that the state would have provided, as calculated by the state funding formula. Under Basic Aid, there is no need to factor in any state aid because the property taxes and student fees surpass the minimum funding level established by the state.

**CalPERS (PERS):** California Public Employees' Retirement System.

**CalSTRS (STRS):** California State Teachers' Retirement System.

**Capital outlay:** The acquisition of or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

**Categorical funding:** Allocations that are required to be spent in a particular way or for a designated program.

**COLA:** Cost-of-Living Adjustment.

**Contracted services:** Services rendered by personnel who are not on the payroll of the college system, including all related expenses covered by the contract.

**Deficit factor:** Applied to apportionment revenue based on available funding from the California Community Colleges Chancellor's Office.

**Enrollment Fees:** Established by the State and charged to a student for instructional services provided to that student.

**Enterprise funds:** A subgroup of the proprietary funds group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis

(expenses including depreciation) be financed or recovered primarily through user charges or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Fifty Percent (50%) Law:** Education Code Section 84362, commonly known as the 50% Law, requires that a minimum of 50 percent of the district's Current Expense of Education (CEE) be expended during each fiscal year for "Salaries of Classroom Instructors."

**Fiscal year:** A 12-month period to which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations. For governmental entities in the state of California, the period begins on July 1 and ends on June 30.

**FMP:** Facilities Master Plan.

**FTEF:** Shall mean "full-time equivalent faculty." FTEF is expressed as the percentage of hours per week considered to be a full-time assignment.

**FTES:** Shall mean "full-time equivalent students." The units of resident FTES are the primary basis of revenue to the college. A single unit of FTES represents 525 instructional contact hours. Annually, the state sets a level of funding for each college, expressed in units of FTES, that constitutes the vast majority of income to the institution.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**Fund balance:** The difference between fund assets and fund liabilities of governmental and similar trust funds.

**General fund:** The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**General reserve:** An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

**Governmental Accounting Standards Board (GASB):** The authoritative accounting and financial reporting standard-setting body for governmental entities.

**Local Income:** Income derived from non-state and non-federal sources, such as interest income, material fees, facility rentals, and application fees.

**Non-Resident Fees:** Fees charged to a student for instructional services provided to a student who resides outside of California.

**Other Post-Employment Benefits (OPEB):** Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.

Other postemployment benefits that a retiree can be compensated for are life-insurance premiums, healthcare premiums, and deferred-compensation arrangements.

**P1:** First principal apportionment.

P2: Second principal apportionment.

PERS: California “Public Employees’ Retirement System”.

Proprietary Funds Group: A group of funds used to account for those ongoing government activities which, because of their income-producing character, are similar to those found in the private sector.

Reserve: An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

Restricted Funds: Used to account for resources available for the operation and support of educational or other programs specifically restricted by law, regulations, donors, or other outside agencies. Examples of Restricted Funds at SOCCCD are EOPS, DSPS, and grants.

Scheduled Maintenance Funds: State funds that are provided for major repairs of buildings and equipment. At the District, the working definition of scheduled maintenance includes scheduled maintenance or repair of major building systems at the end of their life cycle that require planning, allocation of a significant amount of time and funds, and a high degree of coordination.

Self-Insurance Fund: An internal service fund designated to account for income and expenditures of self-insurance programs.

State Capital Project Funds: Provided by the California Community College Chancellor’s Office for District capital construction projects that meet their criteria for receiving funds from the State. These funds are matched by the District.

STRS: California “State Teachers’ Retirement System”.

Student Centered Funding Formula (SCFF): Funds districts using a base allocation tied to enrollment, a supplemental allocation based on student demographics correlated with higher need students, and a student success allocation based on outcomes.

Total computational revenue (TCR): Describes the calculation of a district’s total entitlement based on full-time equivalent students (FTES), infrastructure factors, and the number of colleges and centers a district operates. The TCR provides the basis for general apportionment funding to be distributed throughout the community college system. It is from this number that the California Community Colleges Chancellor’s Office distributes apportionment as per the allocation process described in Title 5 Section 58770.

Unrestricted Funds: Funds that do not have limitations on their use or disposition by their funding source (i.e., do not have specific restrictions placed upon them). These funds can be used for general purpose operating expenses and support of educational programs of the District.



SAN JOSÉ · EVERGREEN  
Community College District

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