SAN JOSÉ · EVERGREEN
Community College District

# Fiscal Year 2026-2027
# Adopted Budget

## 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 José-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.

Beginning in 2026, the district will prepare the budget to serve as a policy document, financial plan, operations guide, and communication tool of the very highest quality reflecting both the guidelines and best practices for budgeting established by the National Advisory Council on State and Local Budgeting and the Government Finance Officers Association (GFOA).

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

# Contents

# Readers Guide to the 2026-2027 Budget

Understanding Your District Budget

The Fiscal Year (FY) 2026-2027 Adopted Budget is the San José-Evergreen Community College District's financial roadmap for advancing student success, workforce development, access, equity, innovation, and long-term fiscal sustainability. The budget aligns District resources with Board Ends Policies, the 2026-2034 Strategic Plan, Educational Master Plans, and annual operational priorities.

Consistent with Government Finance Officers Association (GFOA) best practices, this budget serves four purposes:

| | |
|---|---|
| Policy Document: | Explains the District's mission, vision, values, strategic goals, and governing policies. |
| Financial Plan: | Details how resources are generated, allocated, and managed. |
| Operations Guide: | Describes organizational responsibilities, staffing, programs, and services. |
| Communication Tool: | Provides clear and accessible information to students, employees, taxpayers, and community stakeholders. |

How to Use This Budget

If you want to learn about:

| Topic | Location |
|---|---|
| District Mission, Vision & Values | Section 1B |
| Fiscal Policies | Section 1D |
| Strategic Plan | Chapter 2 |
| State Budget & Economic Outlook | Chapter 4 |
| Budget Development Process | Chapter 3 |
| Budget Assumptions | Section 6A |

Finding Key Financial Information

| Topic | Location |
|---|---|
| All-Funds Summary | Chapter 5 |
| General Fund Revenues | Section 6B |
| General Fund Expenditures | Section 6C |
| Fund Balance and Reserves | Section 6D |
| Three-Year Financial Forecast | Chapter 7 |
| Restricted & Grant Funds | Chapter 8 |
| Capital Improvement Program | Chapter 9 |
| Debt and Bond Obligations | Chapter 10 |
| Staffing and Position Summary | Chapter 12 |
| Statistical Information | Chapter 13 |

## District Financial Priorities

The FY 2026-2027 budget reflects the District's commitment to:

| Priorities | |
|---|---|
| Student Success and Equity | ☑ |
| Fiscal Sustainability | ☑ |
| Enrollment Recovery and Growth | ☑ |
| Safe and Modern Learning Environments | ☑ |
| Employee Recruitment and Retention | ☑ |
| Data-Informed Decision Making | ☑ |
| Transparency and Accountability | ☑ |
| Long-Term Infrastructure Investment | ☑ |

## Measures of Success

The District evaluates progress using financial, operational, and student-centered performance indicators. These measures support continuous improvement and accountability.

Examples Include:

- Student completion and transfer outcomes
- Enrollment and retention trends
- Employee recruitment and retention
- Fund balance and reserve levels
- Capital project delivery
- Facilities and infrastructure performance
- Cybersecurity and technology reliability
- Community and workforce partnerships

## Commitment to Transparency

The San José-Evergreen Community College District is committed to the responsible stewardship of public resources and transparent communication regarding the use of taxpayer, student, and grant funds. This budget document provides the financial framework for achieving the District's mission while maintaining long-term fiscal sustainability and accountability to the communities we serve.

## GFOA Budget Document Framework

| Budget Function | Primary Sections |
|---|---|
| Policy Document | Chapters 1-2 |
| Financial Plan | Chapters 4-8 |
| Operations Guide | Chapters 1, 3, 11, 12 |
| Communication Device | Budget-in-Brief, Executive Summary, Charts, Tables & Visuals |

This budget document has been prepared in accordance with the principles and recommended practices of the Government Finance Officers Association (GFOA), the National Advisory Council on State and Local Budgeting, California Education Code, and the California Community Colleges Budget and Accounting Manual.

# Chancellor's Message

Members of the Board of Trustees
San José-Evergreen Community College District

With the higher education landscape continuing to evolve nationally, San José-Evergreen Community College District (SJECCD) is adapting to changing enrollment patterns, workforce demands, and fiscal realities while maintaining a strong foundation of academic excellence and financial stewardship. This Adopted Budget report represents not just a financial plan but a commitment to the values, priorities, and vision that define our shared future. The budget reflects the collective effort and determination of our district to address challenges and seize opportunities.

SJECCD serves more than 25,000 students annually across Evergreen Valley College, San José City College, and the Milpitas Extension. Over the next several years, our strategic focus on student success will center on strengthening the student experience and improving outcomes by increasing persistence, retention, and completion rates; expanding partnerships with industry, K–12 districts, and community organizations aligned with Silicon Valley workforce needs; and modernizing services and infrastructure to reduce barriers to completion. These efforts support our mission to drive economic and social mobility for the communities we serve.

SJECCD maintains a strong financial position supported by transparent budgeting, responsible resource allocation, and long-term planning. Annual audit reports and financial statements demonstrate consistent fiscal oversight and compliance. This stability allows continued investment in instructional quality, student support, and modern facilities. In addition, voter-approved bond measures have enabled significant campus modernization, ensuring that learning environments remain safe, technologically advanced, and aligned with future instructional and workforce needs.

Affordability remains a cornerstone of the district's mission, and our colleges continue to offer cost-effective pathways for students pursuing degrees, certificates, transfer preparation, and workforce training. As we plan for the future, our unwavering commitment to teaching, learning, and student achievement—values that have guided SJECCD since its founding—remains central to our work.

Even amid uncertainty, SJECCD is moving forward—together. This budget is a reset, a reflection of our shared commitment to honesty, transparency, and the foundational services that make our district an anchor institution in the Silicon Valley region. I am deeply grateful to our faculty, classified staff, partners, and supporters for their continued commitment to support our students in their journey to success. I also sincerely thank the Board of Trustees for your trust and collaboration. Together, we are shaping a brighter future for SJECCD, our students, and the region we serve.

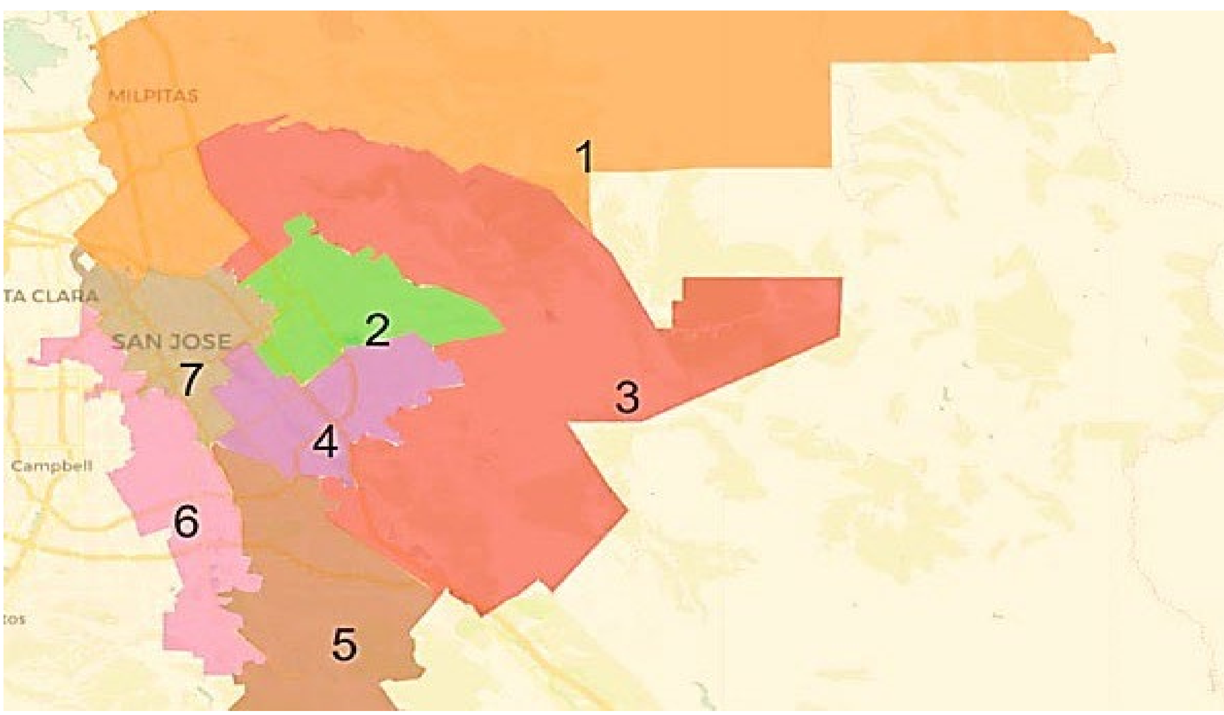
Respectfully,
Dr. Beatriz Chaidez Chancellor

# Our Governing Board of Trustees



# Student Trustees, 2025-2026






District Map by Trustee Area

# Key Budget Terminology

Selected definitions used in this report are presented for general education purposes to help readers better understand the complexities of fiscal budgeting considerations among California community colleges in appropriations, revenue, budget management, expenditures, compliance and fiscal policy.

Adopted Budget: The district's operating budget approved and adopted by the Board of Trustees mid-September. 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.

Balanced Budget: A budget in which revenues are equal to or greater than outlays in a fiscal period.
Board Reserve Goal: Consistent with recommendations from the Government Finance Officers Association (GFOA), a minimum 17% (or 2 months) unrestricted reserves is the guidance from the California Community College Chancellor's Office.

Budget Deficit: Occurs when expenses/outlays exceed revenues in a fiscal period.

Budget Stabilization Fund: Also known as the "Rainy Day" Fund/Reserve, this is dedicated to closing deficit gaps in the current year or maintaining spending when revenues are projected to decline. Savings in the Budget Stabilization Fund help the district weather a fiscal downturn with fewer expenditure cuts. To prevent unnecessary build-up of funds, the district limits the cap not to exceed 2.5% of the annual unrestricted general operating expenses.

California Community College Chancellor's Office (CCCCO): The administrative branch charged with providing leadership, advocacy, and support for the system. The Chancellor's Office operates under the direction of the state chancellor who is guided by the Board of Governors.

Capital Outlay: Acquisition of or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, remodeling of buildings, or equipment.

Categorical Funding: State aid intended to provide financial support for specific educational and support programs, operational functions, or financial activities. Examples include SEA, SWP, Basic Skills, HEERF, MSI, AANAPSI, Prop 20 Restricted Lottery, etc.

Cost of Living Adjustment (COLA): An increase in funding for operating expenses, salaries, and/or benefits to offset the impact of inflation, as measured by the Consumer Price Index (CPI).

Faculty Obligation Number (FON): AB1725 (1988) establishes that each college district reaches a goal that at least 75% of credit instruction hours should be taught by full-time faculty.

Fifty-Percent (50%) Law: Education Code Section 84362 and California Code of Regulations 59200 requires a district to spend 50% of "Current Expense of Education" (GFU) on salaries of classroom instructors.

Fiscal Year: Also known as a financial year, a 12-month period to which the annual operating budget and activities apply. For governmental entities in California, the period begins on July 1 and ends on June 30.

Full-time Equivalent Employees (FTE): Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 40 hours per week. If several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE.

Full-time Equivalent Faculty (FTEF): FTEF is expressed as the percentage of hours per week considered to be a full-time assignment.

Full-time Equivalent Students (FTES): The units of resident FTES are the primary basis of revenue to the college. A single unit of FTES represents 525 instructional contract 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 apportionment college districts.

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: Local reserves set aside to provide for working capital, construction or for other specified purposes. They serve an important factor that oversight bodies and credit-rating agencies use to assess local governments' fiscal health. For community colleges, the CCC Chancellor's Office and Accrediting Commission for Community and Junior Colleges routinely monitor local college fund balance levels. The Government Finance Officers Association (GFOA) recommends a minimum 17% (or two months) unrestricted fund balance reserves.

GANN Limit: The GANN Limit is a constitutional spending cap approved by voters via Prop 4 in a 1979 special election and requires local government bodies (including community college districts) to compute an annual appropriations ceiling. The amount is adjusted each year, based on a price index and growth of the student population.

General Funds Restricted (GFR): Funds designated by law or donor agency for specific purposes. Unspent GFR funds may be carried over to the next fiscal year. Board of Trustees may designate funds for a restricted purpose, but the funds remain unrestricted and must be reported as such on state documents.

General Funds Unrestricted (GFU): Operational apportionment that funds salaries, benefits, classes, programs, services, and discretionary items.

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

Interfund Transfer: Used to move budget/appropriation funds from one account/fund to another.

Key Performance Indicator (KPI): A quantifiable and critical measure used to evaluate the progress of an institution, department or project success in achieving key objectives.

Long-term debt: A borrowing that extends for more than one year from the beginning of the fiscal year.

Mandated Costs: College district expenditures that occur as a result of federal or state law, court decisions, administrative regulations or initiative measures.

May Revise: The Governor's revision of his January budget proposal based on up-to-date projections of revenues and expenses, due by May 14 each year.

Modified Accrual Accounting: Hybrid accounting method primarily used by state and local governments, combining cash and accrual methods to measure current financial resources. Revenues are recognized when they are both "measurable and available," while expenditures are recorded when liabilities are incurred, excluding long-term debt.

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. OPEB also includes life-insurance premiums, healthcare premiums, and deferred-compensation arrangements.

PERS (CalPERS): California Public Employee Retirement System, approximately 1.5 million members.

Proposition 20 (Lottery Funds): 2000 legislation mandating that 50% of lottery fund growth must be allocated to K-14 public schools for instructional materials and supplies.

Proposition 98: Constitutional provisions that set minimum funding levels as a share of total state revenues for K-12 schools and community colleges. 10% is allocated to community colleges.

Rainy Day Funds: See Budget Stabilization Fund.

Reporting Periods for Attendance: There are four periods for reporting.

- First Period (P1): Covers July 1 through December 31.
- Second Period (P2): Covers July 1 through April 15. P2 data is instrumental in forming the basis for initial funding allocations.
- Annual Report (P3): Encompasses the entire fiscal year from July 1 through June 30. This report reflects actual attendance figures.
- Recalculation Report (R1): Due November 1 following the end of the fiscal year. This report is optional to submit final amendments to their attendance data.

Reserves: See Fund Balance.

Restricted Funds: Cash or other assets that are limited as to use or disposition by their source. Their identity is therefore maintained, and their expenditure or use is also recorded separately.
State Chancellor’s Office Vision 2030: The California Community Colleges Chancellor's Office launched Vision 2030 which provides a foundation for transformational change to ensure institutions work for students and provide equitable access to future learners through college. By working collaboratively as a system to advance the Vision 2030 priorities, colleges are creating a higher education experience that is more inclusive of all Californians.

STRS (CalSTRS): CA State Teachers Retirement System, K-14, serving one million members, retirees and beneficiaries.

Tentative Budget: In order for SJECCD to continue to fiscally operate as of July 1, a Tentative Budget must be approved by the Board of Trustees in June. The district’s Tentative Budget is developed based upon the Governor’s May Revision, released mid-May, which represents the best budget projection since the release of the state’s initial budget proposal in January.

# 1. General Overview

## 1A. District Profile

The San José-Evergreen Community College District (SJECCD) is part of the California Community College system — the largest system of higher education in the United States, with 116 colleges organized into 73 districts, serving approximately 2.2 million students annually as of Fall 2025.

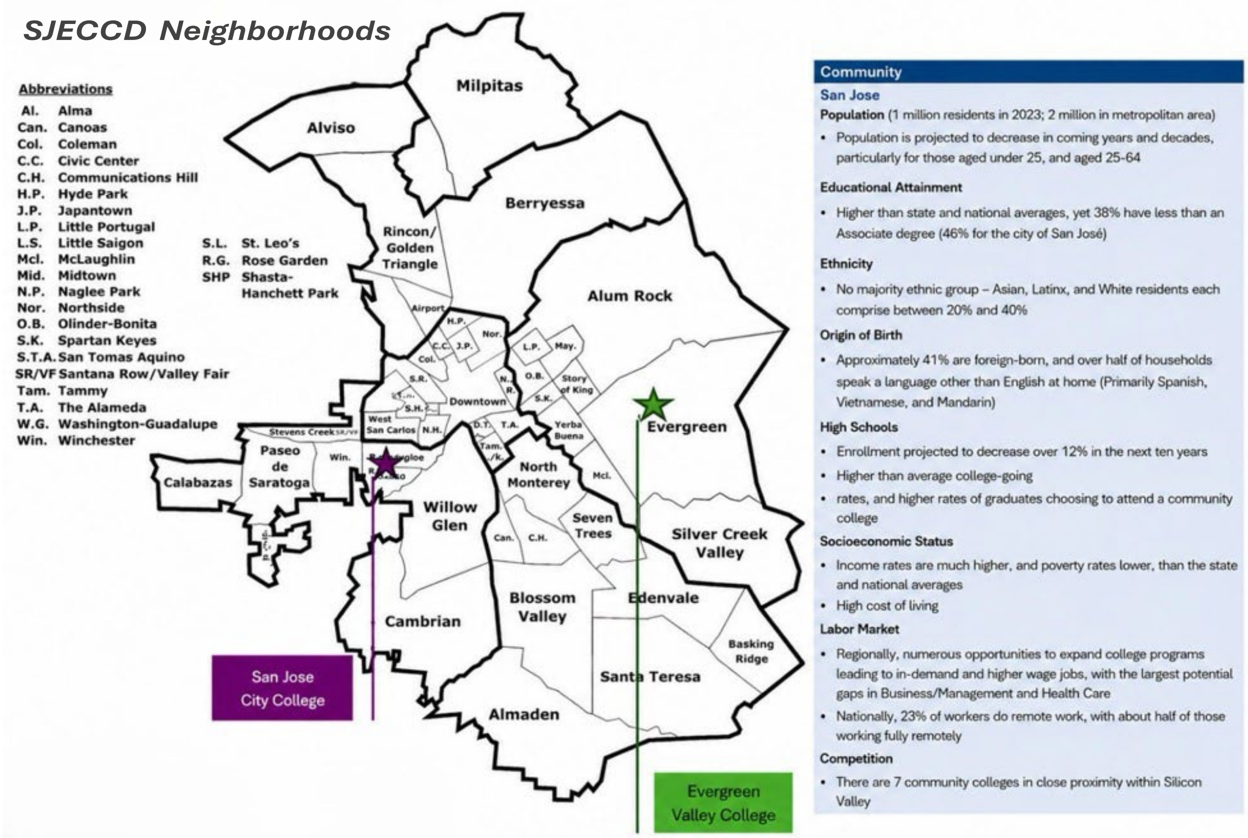
### History

Located in the heart of Silicon Valley, San José is the most populous city in the San Francisco Bay Area and Northern California, with a million residents. It is also the twelfth largest city in the United States. SJECCD's service area includes the city of San José and all of the city of Milpitas, encompassing more than 300 square miles. As shown in the map below, SJECCD serves three school districts: Milpitas Unified School District, San José Unified School District, and East Side Union High School District (which includes 19 high schools). Small portions of the city of San José are included in De Anza and West Valley's districts. For the 2024-25 academic year, SJECCD served 25,701 students.

SJECCD is comprised of San José City College (SJCC), which was the first community college in Santa Clara County, established in 1921; Evergreen Valley College (EVC), established in 1975; and San José-Evergreen Community College Extension at Milpitas, established in 2016. Known at first as San José Junior College, SJCC was located in downtown San José, and was overseen by San José State College until 1953, at which time it was moved to the present Moorpark Avenue location and managed directly by San José Unified School District. The college's name was changed in 1958 to San José City College.

A faculty-led effort resulted in a special election that established the independent San José Junior College District in 1963. After a Citizens' Advisory Committee study, the district's second campus, Evergreen Valley College, was opened near the eastern foothills in 1975 with an enrollment of 3,000 students. In 1986, the district was renamed San José-Evergreen Community College District. In 1998 the voters of the San José-Evergreen Community College District passed a bond initiative (Measure I) to secure funding for building and remodeling facilities on both campuses. This was followed by the passing of a second bond (Measure G) in 2004, a third bond (Measure G) in 2010, and the most recent bond (Measure X) in 2016. These bonds, coupled with state funds and private donations, have revitalized the infrastructure of both colleges, the District Office, and the College Extension. Among other amenities, students now enjoy new, state-of-the-art libraries with learning resource labs and technology centers, innovative student services facilities and programs, new classrooms and science labs on both campuses, career and technical education labs and equipment, refurbished athletic and physical education facilities, modern student centers with bookstores, dining areas, collaborative work and study space, and more.

## Fast Facts: Our Community

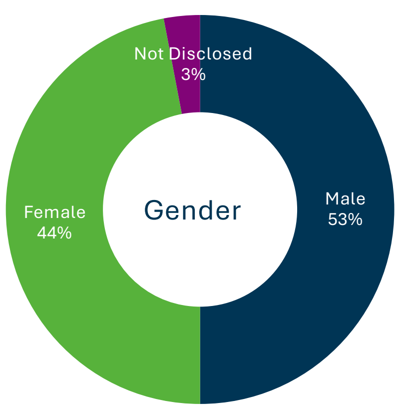


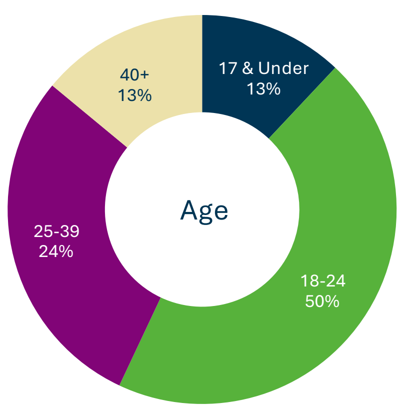

## Fast Facts: Our Students

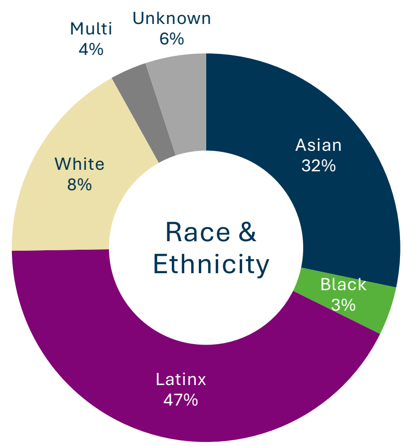
Total District (2025-2026)

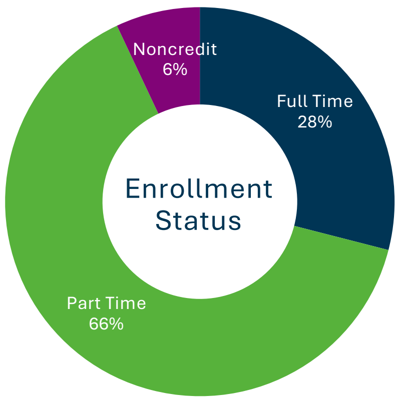
Unduplicated Headcount: 20,050

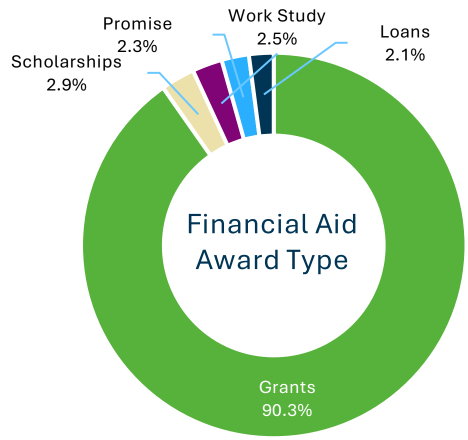
FTES: 11,472

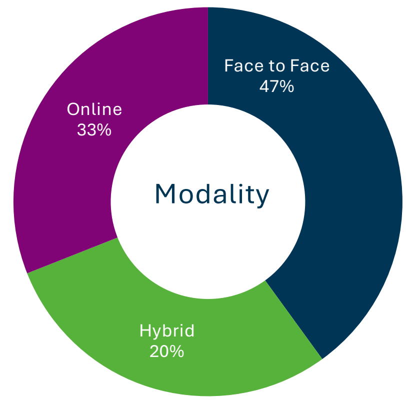


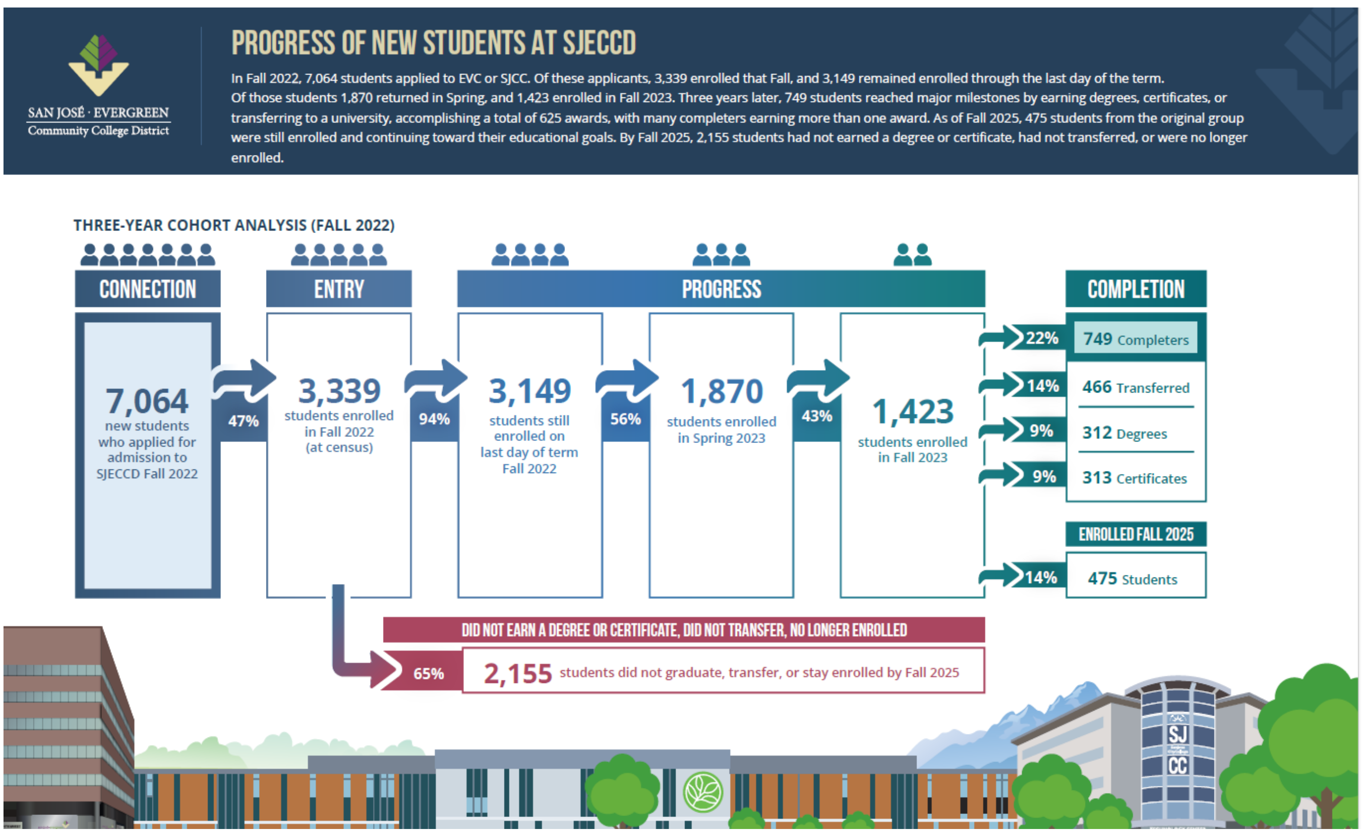






## Fast Facts: Our Outcomes




Source: Institutional Effectiveness Department, San José-Evergreen Community College District

## 1B. Our Core Values and Their Impact on Our Work

### Mission

As a leading educational institution, the mission of SJECCD is to meet the diverse educational and workforce needs of our community by empowering students to become agents of socio-economic change.

### Vision

SJECCD is the premier post-secondary educational institution in our region for advancing opportunity, equity, and social justice through educational excellence.

### Values

The core values of SJECCD are opportunity, equity and social justice. Each of these values is incorporated into our strategic planning and reflects the foundational commitments we make to our communities. Our policy on Student Success means more than just obtaining degrees, transfers, certificates, and advancing careers. It also means the achievement of the individual student's self-established educational goals including completing a specific course, program, career and/or technical education to maximize the skills necessary for becoming a better person, worker, and/or citizen. Student success is not merely an outcome, but also a process. It's a journey that encompasses multiple levels of achievement and milestones such as abilities to: analyze, synthesize, and evaluate information; effectively communicate with others; achieve proficiency in subjects including science, mathematics, computer/technical skills, world languages, history, geography, and global awareness; collaboratively work in culturally diverse settings; be leaders who see projects through to completion; be responsible decision makers who are self-motivated; be active civic participants; and be ethical individuals who are committed to their families, communities, and others.

Student Success is everyone's responsibility and is demonstrated through role modeling, support, opportunity, equity, and social justice.

## 1C. Fiscal Governance and District Budget Principles

### Board of Trustees Audit and Fiscal Committee

The Board of Trustees has established an Audit and Fiscal Committee with the following charge:

- Ensuring timely completion of the annual district audit;
- Overseeing the timely and effective response to outstanding audit findings;
- Ensuring that management maintain adequate internal controls over financial reporting and eliminate fraud, waste and abuse, avoid redundancies and promote efficiency;
- Maintaining compliance with district policies related to audit or budget;
- Advising the Board on budget and operations issues impacting fiscal solvency as necessary;
- Making recommendations to the Board for consideration regarding matters within the Committee's charge.

### District Budget Committee

The District Budget Committee (DBC) serves as an advisory committee to the Chancellor and is also advisory to the Chancellor's Advisory Council (CAC) on budget matters pertaining to the district planning process. It has the responsibility for coordinating budget planning in a manner that assists the district in maximizing fiscal resources in the pursuit of its mission. The committee's responsibilities include, but are not limited to:

- Establish an annual budget planning calendar;
- Review State budget actions by the Governor, Legislature, and the State agencies, and propose, when appropriate, institutional positions on funding issues for consideration by the Chancellor and the CAC to convey to the state during annual budget development;
- Recommend district fiscal priorities;
- Review and recommend district procedures for the distribution of funds between the campuses, district office and other district operations;
- Inform the district community on overall budget matters, including the identification of key

indicators of the district's economic health;
- Evaluate the fiscal impact of proposed institutional plans and other policy-level actions;
- Review college initiatives when they have a significant impact on the district as a whole;
- Identify patterns of change in the district's operating environment that may have a significant impact on budget planning or fiscal operations;
- Identify potential areas for analysis on cost savings or effective use of resources;
- Participate in the design and implementation of plans for acquiring additional district resources;
- Advise the Chancellor and the CAC in fiscal matters affecting the district as a whole; inform the district community of any such matters.

### District's Budget Planning Principles

The district supports and follows fiscal policies that ensure wise and prudent use of public resources, promote financial strength and stability, and maximize educational opportunities for students. An opportunity for review and input will be provided to the appropriate participatory governance groups prior to adoption of the budget, including the District Budget Committee and internal college budget committees.

The following guiding principles are provided by the Board of Trustees for use when recommendations are made about the budget.

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,

## 1D. Financial Policies

Financial policies support the district in managing fiscal resources, ensuring fiscal stability, and supporting its educational mission. By providing guidelines for resource allocation, financial stability, cost control, compliance, financial aid, and long-term planning, these policies contribute to the institution's success in providing quality education and fulfilling its broader educational goals.

Delegation of Authority, Fiscal and Business Matters: The Board of Trustees delegates to the Chancellor the authority to supervise the general business procedures of the community college district to assure the proper administration of property and contracts; the budget, audit, and accounting of funds; debt administration; the acquisition of supplies, equipment and property; and the protection of assets and persons. All transactions shall comply with applicable laws and regulations.

The Chancellor and Vice Chancellor of Administrative Services shall make appropriate, periodic reports to the Board of Trustees and shall keep the Board of Trustees fully advised regarding the community college district's financial status.

Fiscal Management: The Chancellor shall establish administrative regulations to assure that the fiscal management of the community college district is in accordance with federal, state, and local laws and regulations that ensure:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board of Trustees and employees.
- Adjustments to the budget are made in a timely manner, when necessary.
- Responsibility and accountability for fiscal management are clearly delineated.
- The Chancellor and Vice Chancellor of Administrative Services will submit a quarterly financial report showing the financial and budgetary conditions of the college to the Board of Trustees.

Financial Audits: There shall be an annual independent audit of all the colleges' funds, books, and accounts. The Chancellor shall ensure that an annual independent audit is completed consistent with California Community College Contracted District Audit Manual (CDAM). The CDAM requirements apply to annual financial and compliance audits of community college districts in accordance with Education Code section 84040.5. Auditors must indicate compliance with section 84040.5 and include a summary of audit exceptions and management improvement recommendations in their report. The intent of the audits is to promote efficient and effective use of public funds for education in California by strengthening fiscal accountability at the district, county and state levels, and to encourage sound fiscal management practices among community college districts. Under California Code of Regulations, title 5 (Title 5) section 59102, all audits shall be performed by a certified public accountant licensed by the California State Board of Accountancy. The Chancellor shall recommend a certified public accountancy firm to the Board of Trustees to contract for the annual audit.

Investments: In accordance with Education Code Section 41001, the community college district maintains substantially all of its cash in the Santa Clara County Treasury for the purpose of increasing interest earnings through County investment activities. The County pools and invests the cash. Those pooled funds are carried at fair value which approximates cost. Because the district's deposits are held in a recognized pooled investment fund managed by a third party, the district's share of the pool is not represented by specific, identifiable securities. This investment approach helps ensure that funds not required for immediate operational needs are invested appropriately. The County Treasurer applies the following investment objectives in the management of the community college district's pooled funds.

The foremost objective of the County's investment program shall be to safeguard principal. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The secondary objective shall be to meet the liquidity needs of its participants.

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. The third objective shall be to attain a market rate of return (yield) throughout budgetary and economic cycles, taking into account the County's investment constraints and cash flow characteristics. The core of investments will be limited to low-risk securities in anticipation of earning a fair return relative to the risk being assumed. Interest earned on these pooled investments is deposited back into the district's funds.

Procurement: The Board of Trustees delegates the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to the efficient operation of community college district to the Vice Chancellor of Administrative Services. All purchases with a contract value of $119,400 or more for the 2026 calendar year shall be reviewed and approved by the Board of Trustees at a regular Board meeting. The district's Board Policy (BP) and Administrative Procedure (AP) 6330 provides additional guidance on procurement matters.

Bids and Contracts: The Board of Trustees delegates the authority to enter into contracts on behalf of the college and establish administrative regulations for contract awards and management to the Chancellor and Vice Chancellor of Administrative Services, subject to California Education Code, California State Purchasing Rules and federal regulations. Community college district employees shall not have any role in procuring public contracts that may result in a direct, beneficial, or financial interest for themselves, their relatives, members of the household or the businesses with which they are associated. The district's Board Policy (BP) and Administrative Procedure (AP) 6340 provides additional guidance on bid and contract matters.

Capital Program: The Vice Chancellor of Administrative Services and Associate Vice Chancellor of Facilities and Operations are responsible for planning and administrative management of the district's capital outlay and construction program. The Associate Vice Chancellor of Facilities and Operations shall supervise the district's capital construction projects. The Associate Vice Chancellor of Facilities and Operations may designate an owner's representative or construction manager who shall monitor the progress of all construction work, including inspection of craft and quality, completion of work to meet specifications, and the suitability of proposed changes to the scope and original design of the work. SJECCD is committed to balancing economic, environmental, sustainable and social responsibilities and the reduction of the college's dependence on non-renewable energy sources by providing academic programs and operational practices that model the sustainable use of resources.

Capital Assets: Capital assets are recorded at the date of acquisition, or fair market value at the date of donation in the case of gifts. The district's capitalization policy includes all items with an estimated useful life of greater than one year and a cost of $20,000 or more per one line item or per Purchase Order total. Renovations to buildings, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. The District's Board Policy (BP) and Administrative Procedure (AP) 6660 provides additional guidance on capital construction.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, generally 50 years for buildings, 15 years for portable buildings, 10 years for land improvements, eight years for most furniture and equipment, and three years for technology equipment such as computers. Land and construction in progress are considered non-depreciable capital assets; therefore, no depreciation is computed.

Basis of Accounting: For accounting purposes, SJECCD is a governmental entity subject to the pronouncements of the Governmental Accounting Standards Board (GASB). The community college district uses fund accounting, segregating resources into distinct funds in accordance with special regulations, restrictions, or managerial accountability. The district focuses on changes in current financial resources in the preparation, adoption and execution of annual budgets for the district's funds.

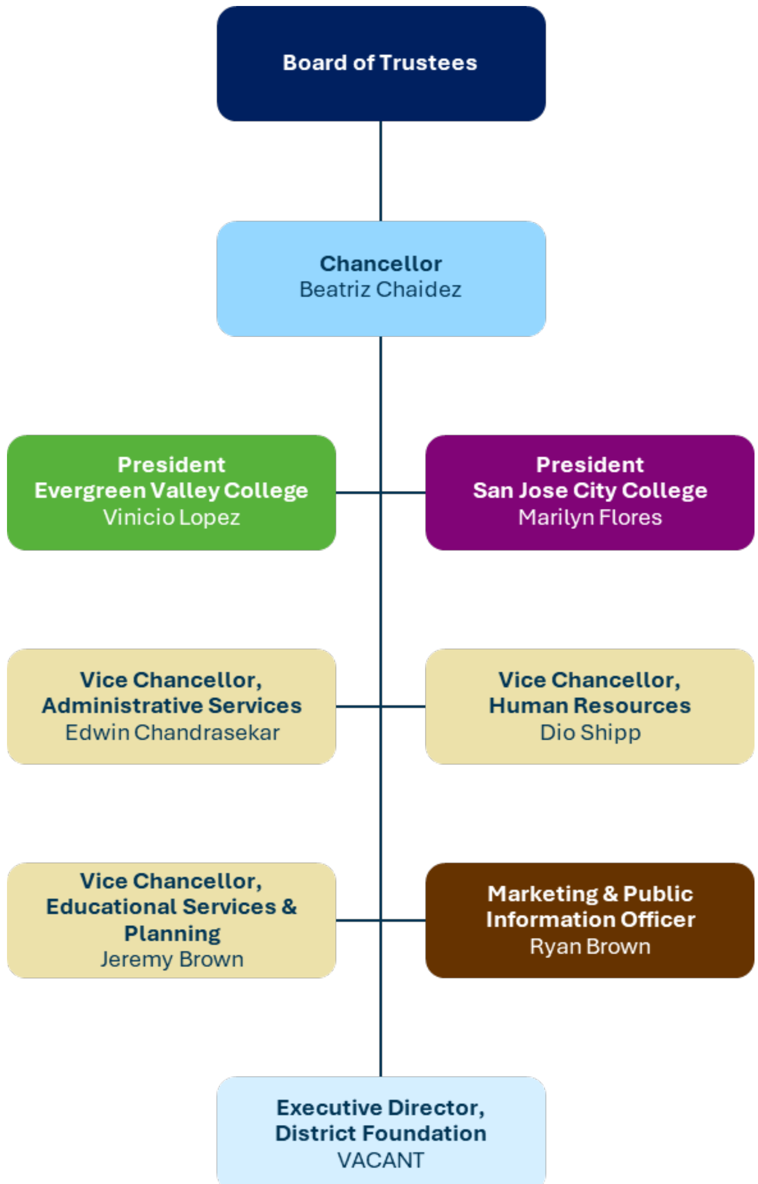
The modified accrual basis of accounting is used to account for transactions or events that have increased or decreased the resources available for spending in the near future. The budget schedules include all transactions or events that affect the fund's current financial resources, even though these transactions may not affect net position. Such transactions include:

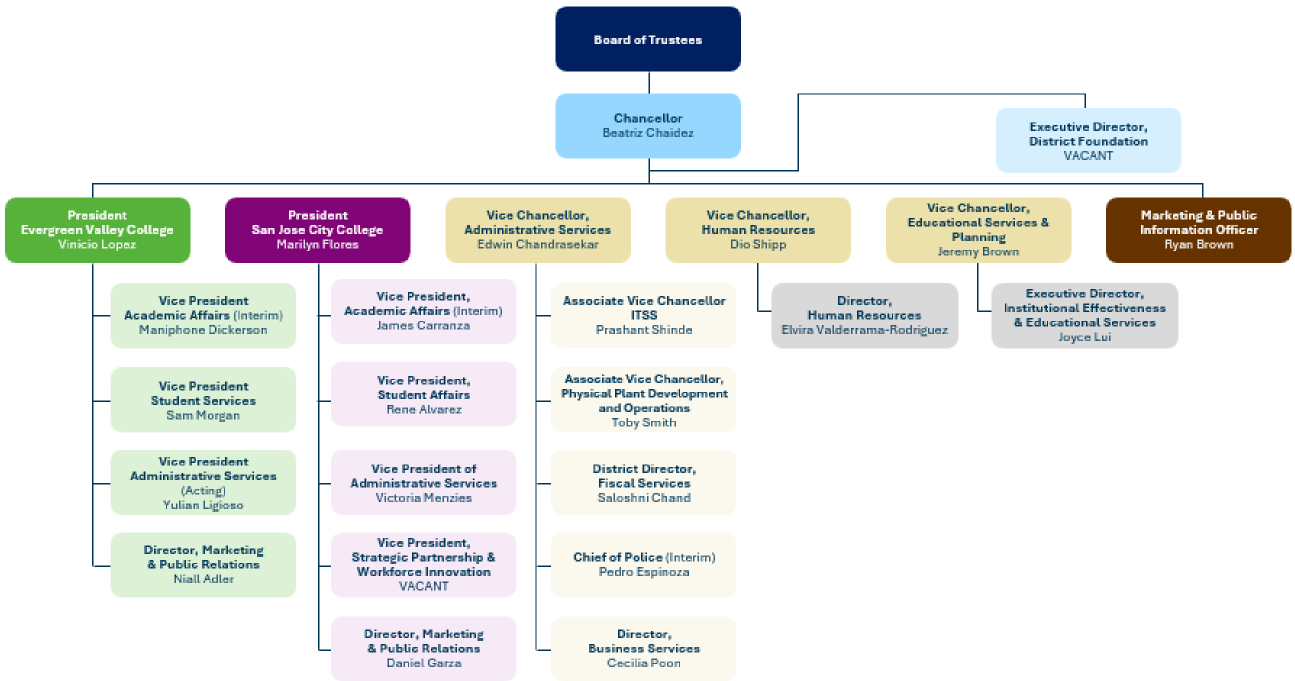
- Issuance of debt
- Debt service principal payments
- Capital outlays

Revenues are recognized when they are susceptible to accrual. To be susceptible to accrual, the revenue must be both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The district deems revenues received within 60 days of the end of the fiscal year to be available and subject to accrual. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recorded only when expected to be liquidated with available expendable financial resources. State support is recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grant revenue is recognized when the qualifying expenditure has been incurred and all other grant requirements have been met. Other receipts, including property taxes, become measurable and available when cash is received by the district and recognized as revenue at that time.

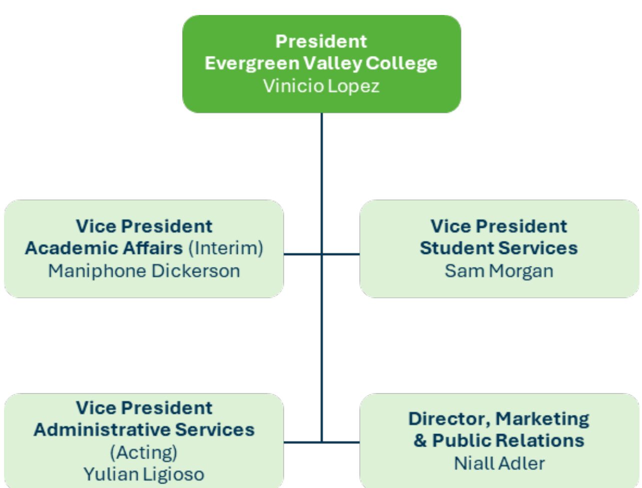
## 1E. Leadership Organization Charts

Chancellor’s Cabinet
Updated September 2026

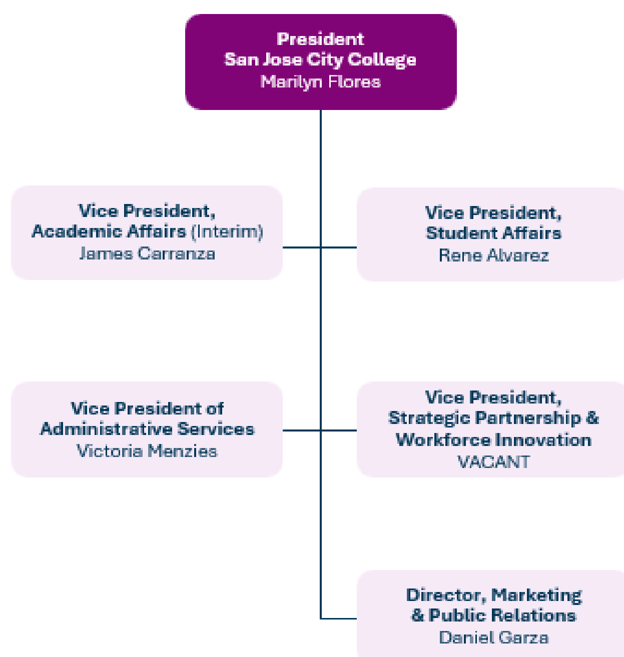





Evergreen Valley College President's Cabinet
Updated September 2026




San José City College President's Cabinet
Updated September 2026



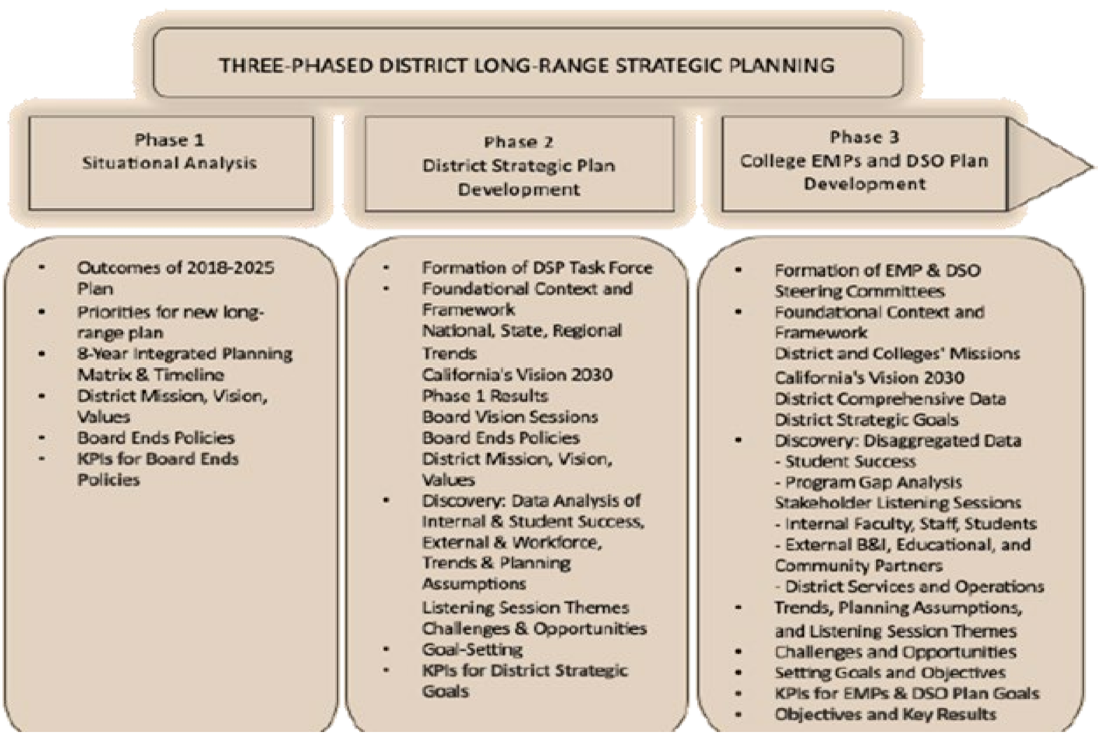
# 2. Strategic Goals and Strategies

## 2A. Development of Districtwide Strategic Plan 2026-2034

The district's 2018 – 2025 Strategic Plan completed its time span and began sunsetting in June 2025, marking the transition to a new district strategic planning cycle. The district embarked on the development of its next long-range District Strategic Plan in the Fall of 2024. Reflecting countless hours of collaboration, dialogue across our vibrant community, this eight-year strategic plan guides our work from 2026 to 2034 and is grounded in our commitment to opportunity, equity, and social justice.

The district has charted a path that places student success at the heart of all we do, while embracing innovation and resilience to meet the evolving needs of our community. The eight-year horizon is designed to align with the newly adopted accreditation cycle of the Western Association of Schools and Colleges, Accrediting Commission of Community and Junior Colleges (ACCJC), which is the regional accreditation body for the district's two college campuses: San José City College and Evergreen Valley College.

To guide development of this new Districtwide Strategic Plan, a three-phase planning approach was adopted to build on prior work, incorporate broad stakeholder input, ensure districtwide integration and alignment of the district's multiple planning efforts, and advance the three goals of the California Community College System's Vision 2030, focused on equity in student access, success, and support.




### Phase 1: Situational Analysis and Assessment of Outcomes from the 2018 – 2025 Plan

A situational analysis was conducted over a six-month period from October 2024 to March 2025 using a multi-modal approach, including focus groups and key stakeholder interviews, and an analysis of data from the 2018–2025 Strategic Plan, as well as an examination of districtwide systems, processes, and planning efforts to improve organizational effectiveness.

### Phase 2: 2026 – 2034 District Strategic Plan Development

The Strategic Plan development process was conducted from April 2025 to March 2026 through a participatory governance stakeholder group (District Strategic Plan Task Force), comprised of faculty, management, classified professionals, and students representing the two colleges and districtwide services and operations. The foundational context and framework were composed of the following:

- Reviewing national, state, and regional trends for demographics, enrollment, workforce, the economy, and social and economic mobility outcomes
- Understanding the California Community College System's Vision 2030 priorities and alignment with the District's Strategic Plan
- Incorporating the district's Board of Trustees Ends Policies around Student Success, Community Impact, Organizational Effectiveness and Sustainability
- Using findings from the Phase 1: Situational Analysis to inform the new Strategic Plan
- Informational interviews from vision sessions with the district's Board of Trustees regarding their perspectives on high-priority needs for the next long-range plan, and the needs of constituents in each Trustee's respective district areas.

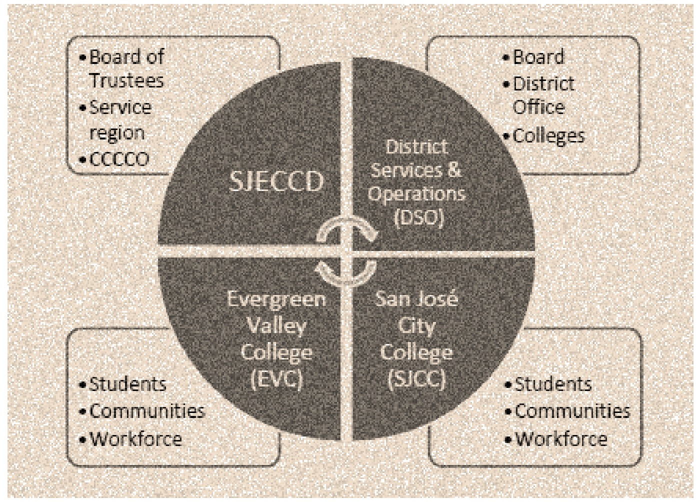
### Phase 3: Updating the Educational Master Plan (EMP) for Evergreen Valley College and San José City College

Marks the final phase of the planning process and will occur from May 2026 to June 2027. The Strategic Plan goals will be used to build the colleges' EMP goals, and these plans will have Key Performance Indicators (KPIs) to assess progress on goal achievement. Additionally, the EMP goals will have their respective objectives and key results for monitoring progress annually.

## 2B. Strategic Goals

| 2026 – 2034 Strategic Goals | Board ends policy alignment |
|---|---|
| Strategic Goal 1: Elevate student success and close equity gaps | Student success |
| Ensure that every learner, regardless of background, identity, or circumstance, can access, persist in, and complete a certificate, degree, or transfer pathway. | |
| Strategic Goal 2: Simplify pathways and support continuous learning | Student success |
| Design clear, coherent pathways and processes that support learners at every stage of life from entry through completion, transfer, and career attainment and advancement. | |
| Strategic Goal 3: Accelerate community and economic mobility | Community impact |
| Strengthen regional economic mobility by aligning programs and partnerships with community needs and high-demand industries. | |
| Strategic Goal 4: Foster an inclusive, thriving workplace and culture | Organizational Effectiveness and Fiscal Sustainability |
| Cultivate a unified district culture grounded in inclusivity, belonging, accountability, respect, and professional growth that advances student success. | |
| Strategic Goal 5: Champion fiscal health and resilient infrastructure | Organizational Effectiveness and Fiscal Sustainability |
| Achieve long-term fiscal stability and secure, sustainable infrastructure through responsible stewardship of public resources. | |
| Strategic Goal 6: Integrate data, innovation, and institutional effectiveness | Organizational Effectiveness and Fiscal Sustainability |
| Embed data-informed decision-making and continuous improvement to drive performance, innovation, transparency, and institutional accountability. | |

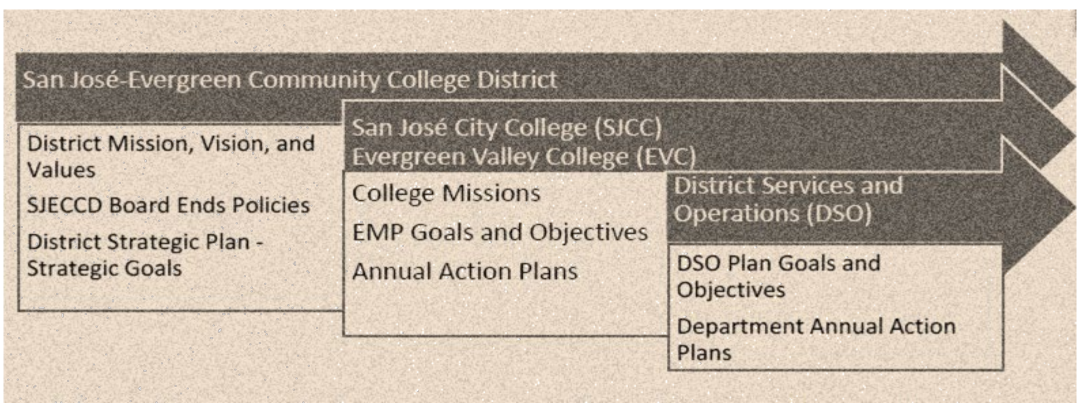
## 2C. Connection to Budget – Districtwide Integrated Planning




Essential for any multi-college community college district is the alignment and integration of its many planning efforts. Each college has its own mission, providing educational services unique to the needs of its student body and the local community. However, all planning efforts of the colleges and district operations must be aligned with the Board's Ends Policies and the broader mission, vision, and strategic goals of the district as a whole. This integrated process is designed to meet the higher education and workforce training needs of the local region with organizational effectiveness and efficiency.

Collaboration among these units toward a districtwide collective vision strengthens services and utilizes limited resources effectively to meet both local and districtwide needs in a fiscally sustainable manner.

The complexity of the district is represented in the infographic on the right.
The relationship among these integrated planning system components in the district can be viewed in the following infographic.

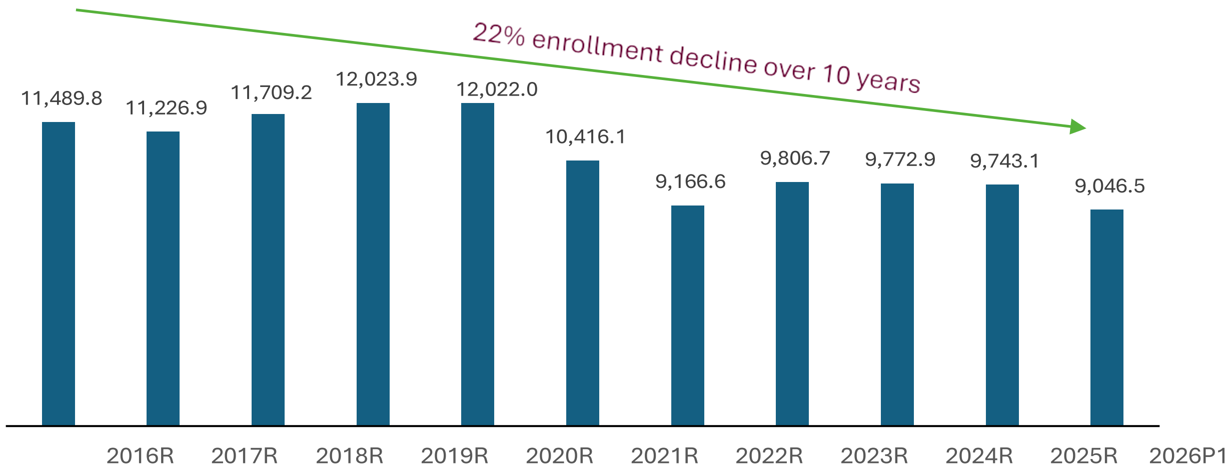



The college EMPs serve as the primary vehicles for operationalizing the Strategic Plan Goals at the local level in each college's service area. Each EMP aligns with the Strategic Plan Goals while reflecting the unique context, programs, and student populations at the respective campus.

Through the EMPs, the colleges identify academic and student support priorities, define strategies to advance equitable student access and success in alignment with the CCCCO's Vision 2030, and establish measurable objectives and key results that contribute directly to the six District Strategic Goals. In this way, the EMPs provide the connection between districtwide strategic direction and college-level planning, decision-making, and assessment.

## 2D. Path Forward to Fiscal Sustainability – The Four-Part Plan

COVID-19 dealt a setback to higher education across the country, and the district has not been excluded from the impact. Between 2020 and 2023, the budget was supported by the influx of one-time funding from both federal (HEERF) and state (COVID-block grant) sources. While the federal and state monies 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. In addition, the district is no exception to the nationwide "enrollment cliff" with the decline in birth rates compounded by an expensive housing market and high costs of living in the Silicon Valley region, which has resulted in suburban migration. The district has also experienced fraudulent student applications ("bad actors"). As a result, the district's enrollment has seen a 22% decline over 10 years.




Source: Funded Credit FTES, 320 Recalc Attendance Accounting Reporting

The district created a "4-Part Plan to Fiscal Sustainability" in 2024. This framework serves as a realignment path to get the district's funding model back on track to be nimbler and more responsive in preventing future structural deficits.

| THE 4-PART PLAN EXECUTION | | | |
|---|---|---|---|
| ADMINISTRATIVE OPERATIONAL EXCELLENCE | ENROLLMENT MANAGEMENT | ACADEMIC PROGRAM REVITALIZATION | ALTERNATIVE REVENUE OPTIONS |
| PART 1 | PART 2 | PART 3 | PART 4 |
| • Administrative Operational Excellence will begin to reorganize our administrative structure with a focus on fiscal, human resources, and technology operations.<br>• Analyze people, processes and technology to determine where tasks should be performed, develop appropriate position descriptions, and provide training and other kinds of support to ensure fiscal sustainability. | • Identify in-demand programs that need additional capacity and show evidence that revenue will be realized immediately as a result.<br>• Support a focus on retention and student outcomes that align with the Strategic Plan and Educational Master Plans. | • Review and assess program pathways and course offerings to ensure that we are enabling, rather than deterring, our students' paths to completion.<br>• Initiatives may include coordinating scheduling and implementing better degree planning software that connects to course planning. | • 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.<br>• Three (3) focus areas around New Public and Private Partnership (P3) Revenues; New Facilities + Auxiliary Revenues; and New Private Grants + Philanthropy |

The 4-Part Plan advances the district's strategic planning objectives. Based on quantitative and qualitative analyses of our operations and academic portfolio, the 4-Part Plan positions us for growth in the future and minimizes the negative impacts to our employees and students. A description of each component of the 4-Part Plan, along with expected outcomes, is highlighted in the following table. Below, you will see the detailed steps that were taken during the second quarter of the 2024-25 fiscal year to develop the plan.

Tracking Progress:

- Reduced the budget deficit over three years ($4.9 million in FY 2024/25, $6.8 million in FY 2025-26, $9.1 million in FY2026-27) through position control review, and non-personnel reductions.
- Established a webpage with Frequently Asked Question (FAQs) to increase transparency and communicate cost management strategies to college constituencies.
- Shared cost management strategies at budget forums and governance committee meetings including, e.g., the Chancellor's Advisory Council, District Budget Committee, Academic Senates, etc.
- Created a Drop-for-Nonpayment (DNP) plan to assist the district in combating fraudulent student enrollments through an automated drop process.
- Implemented course waitlists prior to each term to maximize the efficiency of the schedule build at the colleges.


STATE OF CALIFORNIA
Senate
CERTIFICATE OF RECOGNITION
Evergreen Valley College
Grand Opening of New Buildings

# 3. Budget Planning and Development Process

## 3A. State Funding Appropriations to the California Community College System

### California Community College System Funding Allocations

Proposition 98 Establishes Minimum Funding Level for Schools and Community Colleges. This minimum funding requirement is commonly called the minimum guarantee. The state calculates the minimum guarantee by comparing three main formulas or "tests." Each test considers certain inputs, such as State General Fund revenue, per capita personal income, and K-12 student attendance. The state can choose to fund at the minimum guarantee or any level above it. It also can suspend the guarantee with a two-thirds vote of each house of the Legislature, allowing the state to provide less funding than the formulas require that year. The state meets the guarantee through a combination of State General Fund and local property tax revenue.

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 college districts varies annually.

### Student Centered Funding Formula

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. Noncredit funding will be calculated based on the current FTES reported at P2 for the Tentative Budget and P3 for the Adopted (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.

### Basic Aid Community College Districts

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

## 3B. District Annual Budget Preparation and Calendar

Based on California Education Code requirements, the annual budget preparation process for California Community College districts is a structured, collaborative process designed to align resource allocation with institutional goals, resulting in a Tentative Budget for summer operations and a Final Adopted Budget in early autumn.

### Key Deadlines and Components

Preparation & Calendar Development (December – February): District and College Fiscal Services departments create district and college budget calendars respectively outlining key dates for budget submissions, governance review sessions and budget presentations.

Budget Development and Requests (March – May): Budget managers receive instructions and submit requests based on program reviews and planning.

State Budget Impact (May – June): The Governor's "May Revise" budget provides updated revenue assumptions, which are incorporated into the Tentative Budget.

Tentative Budget Approval (June – July 1): The Board adopts a preliminary budget. This serves as an interim spending plan allowing the district to continue operations through the summer while the state finalizes its budget.

Tentative Budget: Must be approved by the Board of Trustees no later than July 1.

Final Adopted Budget Adjustments (July – September): The Tentative Budget is updated based on the enacted state budget and final local assumptions.

Public Hearing & Adoption (by September 15): The final budget is presented for public comment and official Board approval.

Public Hearing: Public hearing must be held on or before September 15, at least three days after the proposed budget is available for public inspection.

Final Adopted Budget: Must be approved by the Board of Trustees no later than September 15.

Submission: Adopted Budget must be submitted to the California Community Colleges Chancellor's Office (CCCCO) on or before September 30.

## 3C. All-Funds Consolidating Chart and Fund Descriptions

| FUND | TYPE | NAME | DESCRIPTION |
|---|---|---|---|
| 10 | General | General Fund Unrestricted (GFU) | The GFU is also the operating budget for the district and accounts for the financial operations of the district not accounted for in any other fund. Principal sources of revenue are state support, tuition and fees, and property taxes. Expenditures are made for instruction, research, academic support, student services, public services, institutional support, debt service, operation and maintenance of plant facilities, and financial aid. |
| 12 | General | Budget Stabilization Fund | Also known as the "Rainy Day" Fund/Reserve, the Budget Stabilization Fund is dedicated to closing deficit gaps in the current year or maintaining spending when revenues are projected to decline.<br>Savings in the Budget Stabilization Fund help the district weather a fiscal downturn with fewer expenditure cuts. |
| 15 | General | Facility Rental Auxiliary Fund | Self-sustaining account managed by the college campuses to handle revenue and expenses from renting campus facilities to external groups. |
| 19 | General | East San Jose Expansion | To support the districtwide dual enrollment activities for the East San José area. |
| 11 | General | Parking Fund | Tracks revenues from parking services or for purposes of reducing the costs to students and employees of the college district of using public transportation to and from the college district. |
| 13 | Restricted | Foundation Pass Through | Used to support salaries and benefits of the employees of the district's 501(c)3 Foundation |
| 17 | Restricted | Grants & Categorical | 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. |
| 18 | Restricted | Student Health Fees Fund | Used exclusively to support campus health supervision and services, including medical and mental health counseling. These funds, authorized by California Education Code § 76355, operate on a self-insured basis to provide services. |
| 16 | Proprietary | Contract Ed Enterprise Fund | Used to account for the activities of the community and contract education programs of the district. These funds consist of noncredit, 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. |
| 70 | Special Revenue | Cafeteria Fund | Self-sustaining account used to manage revenue and expenditures for campus food services. It requires that funds be used specifically for the operation, improvement, and equipment of food service. |
| 36 | Capital Projects | Capital Projects Fund | Used to record expenditures for capital construction projects from funding sources other than general obligation bonds. |

| | | | |
|---|---|---|---|
| 40<br>41<br>42<br>43<br>44<br>45<br>46<br>47 | Capital Projects | GO Bond Funds Measure G and Measure | The General Obligation (GO) Bond Funds record the expenditures for capital construction projects from general obligation bonds. Historical expenses are related to prior full faith and credit obligations issued by the district. Revenues are derived from debt (tax levy) proceeds. |
| 48 | Fiduciary & Agency | Student Financial Assistance | Used to account for the monies received from Federal and State agencies in support of the Federal/State Financial Aid Programs. |
| 61 | Internal Service | Self-Insurance 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. |
| 71 | Fiduciary & Agency | Associated Students Government Trust Fund | Managed by student organization to hold money for designated, non-curricular purposes including student clubs and scholarships. |
| 72 | Fiduciary & Agency | Student Representation Fund | 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. |
| 75 | Fiduciary & Agency | Trust Fund OPEB | The Trust Fund is an IRS Section 115 irrevocable trust which tracks investment activities that are restricted to paying retiree health benefits. The trust has a program administrator, and investments are managed by a trust company and an investment manager as part of the compliance plan. |
| 76 | Fiduciary & Agency | Pension Rate Stabilization Program | IRS-approved Section 115 irrevocable trust that allows community colleges to pre-fund and manage rising pension obligations and offset net pension liabilities outside of CalPERS or CalSTRS. |
| 81<br>83<br>84<br>86<br>87 | Debt Service | General Obligation Bonds | Provides for the payment of principal and interest on general obligation bonds. Principal revenue sources are voter approved tax levies. |
| 85 | Debt Service | L/T Debt OPEB | Provides for the payment of principal and interest on limited tax pension obligation bonds. Principal revenue sources are charges to other funds. |
| 96 | Fiduciary & Agency | Scholarships and Loan Agency | Primarily passthrough funds to students related to federal and state aid including FAFSA PELL, SEOG, direct loans. |


EXIT

# 4. Priorities and Issues Affecting Budget

## 4A. State Budget Outlook

In California, there are three steps in the creation of the state budget. The process begins with a proposal in January, followed by a May Revision, and ends with a final Enacted Budget bill passed by the Legislature in June.

- The January budget proposal outlines how much money the state expects to collect and spend in the coming year, and often includes adjustments to the current and prior years' budgets.
- The May Revision is a mandatory part of the budget process that provides a more accurate revenue estimate than the January proposal because it takes into account updated tax receipts from April.
- The weeks after the May Revision are some of the busiest in the Legislature, as advocates and legislators work to get money behind their priorities. On June 29, 2026, the Governor signed the Budget Act of 2026, which reflects $351.7 billion. General Fund spending would increase by about $18 billion (or 8%) over the current year to $246.6 billion.

| (In $ Billions) | 2024-25 Enacted Budget | 2025-26 Enacted Budget | 2026-27 January Proposal | 2026-27 May Revise | 2026-27 Enacted Budget | Increase from 2025-26 |
|---|---|---|---|---|---|---|
| CALIFORNIA STATE BUDGET | | | | | | |
| State Budget | $297.9 | $321.1 | $348.9 | $349.4 | $351.7 | $30.6 |
| Budget Deficit | - | - | $2.9 | - | - | - |
| Based COLA<br>Discretionary<br>Total | 1.07%<br>0.00%<br>1.07% | 2.30%<br>0.00%<br>2.30% | 2.30%<br>0.00%<br>2.30% | 2.87%<br>1.44%<br>4.31% | 2.87%<br>1.44%<br>4.31% | 0.57%<br>1.44%<br>2,01% |
| Growth Funding | 0.50% | 2.35% | 1.50% | 1.50% | 2.50% | 1.00% |
| CALIFORNIA COMMUNITY COLLEGE SYSTEM | | | | | | |
| BUDGET | $14.1 | $14.3 | $15.7 | $16.0 | $15.7 | ($0.3) |

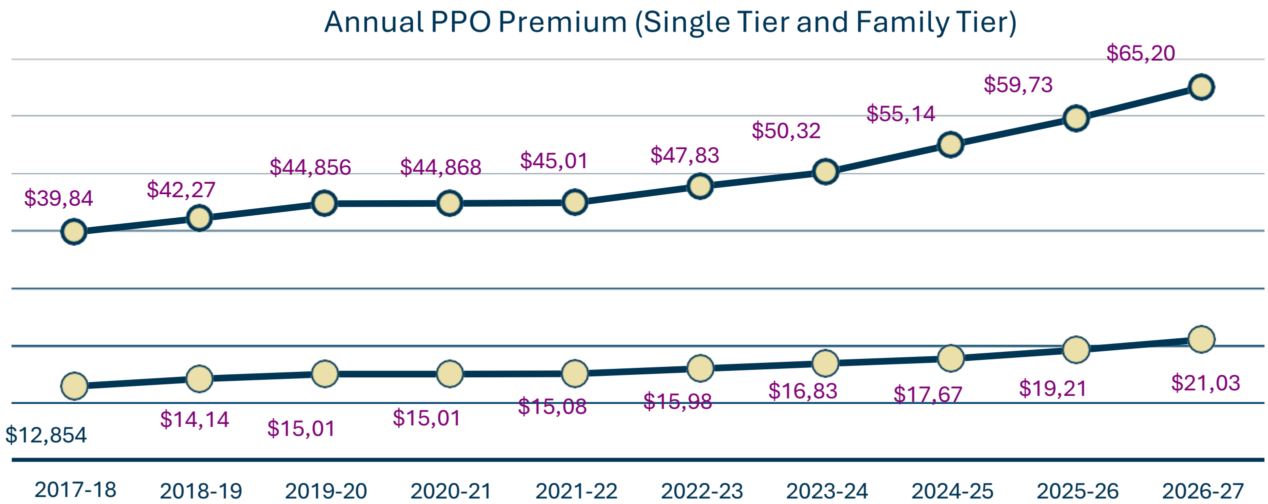
The budget proposal for the California Community Colleges (CCC) reflects a focus on maintaining base funding stability and continued investment in priorities toward achieving Vision 2030 and Roadmap goals. The CCC proposal for ongoing spending includes about $438 million for a 4.31% cost-of-living adjustment (COLA) for community college apportionments, some of it for a discretionary COLA ("super COLA") above the statutorily authorized COLA of 2.87%. This is about $198 million more than the Governor's January proposal, which included a COLA of 2.41%. As a condition for receiving the discretionary portion of the COLA, districts must implement the provisions of Assembly Bill 65 and provide employees with up to 14 weeks of paid pregnancy disability leave.

| ONGOING RESOURCES: | |
|---|---|
| $35.1 million (2.87%) cost of living adjustment (COLA) for Adult Education, EOPS, CARE, DSPS, Apprenticeship, CalWORKS. | This will provide an estimated $190,000 increase to our programs. |
| $5 million to the California Community Colleges Chancellor's Office to continue to scale implementation of the systemwide common data platform. | No funds will be provided to the district. |
| $2 million to the California Community Colleges Chancellor's Office for the continued creation and expansion of credit for prior learning policies. | No funds will be provided to the district. |
| **ONE-TIME RESOURCES:** | |
| $100.6 million for a Student Support Block Grant to provide flexible funding to districts. This is another installment towards the $60 million grant districts received in 2025-26. | Assuming the same allocation methodology, it is estimated our colleges will receive $1.1 million for this program and will have until June 30, 2029, to expend the funds. |
| $100 million has been allocated to K-12 districts to increase access to college and career pathways for high school students, including expanding access to dual enrollment and dual credit opportunities. | It is anticipated to see more details related to this partnership with K-12 within the budget trailer bills. |
| $36 million for the continued development of a common cloud data platform across the community college system. | These funds are primarily utilized by the Chancellor's Office and have not been allocated to individual districts. |
| $35 million to expand the existing credit for prior learning (CPL) policies. | Allocation method is unknown at this time, these funds will not be reflected within our Adopted Budget. |
| $9.7 million for an Adult Learner Demonstration Project to be spent over three years in providing services to assist adult workers with moving into higher wage-earning jobs. | Since this is a new program, the allocation is unknown and will not be included in our Adopted Budget. |
| $8 million has been reallocated to Basic Needs Center funding away from the Classified Employee Summer Assistance Program for 2026-27 and 2027-28. | The intent is to provide funding so classified professionals can access food pantry services. Since this is a new program, and the allocation method is unknown, it will not be included in our Adopted Budget. |

## 4B. Macroeconomic Factors

### Medical Inflation

Employer-provided health plans face intense pressure as projected medical trends continue to increase through 2027. As illustrated below in the graph, the district's PPO premium will increase 9.1% from 2025-26 to 2026-27.



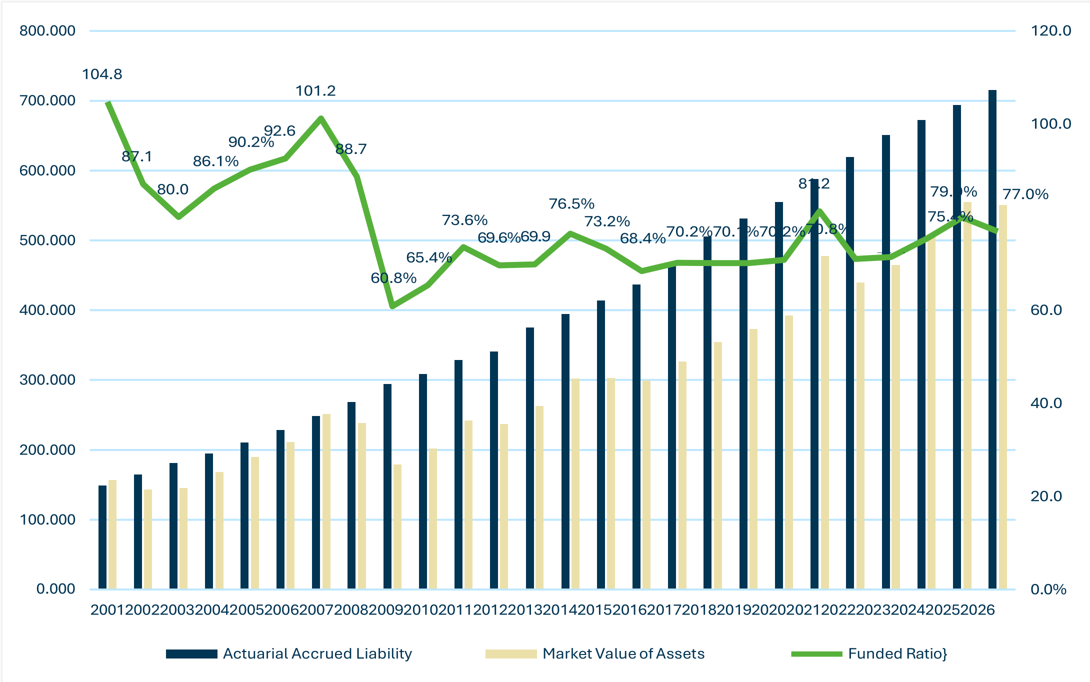

The following are some underlying cost drivers for the rising health care premiums:

- Increased utilization from higher incidence of health conditions in an aging population.
- There are approximately 73 million Americans in 2025 who are age 65 or older, up from 56 million in 2020. This demographic shift brings a surge in healthcare demand, as older adults are more likely to experience chronic conditions such as diabetes, heart disease, and arthritis.
- Drugmakers are developing more effective medications, including GLP-1 weight loss drugs and cancer treatments — but they're also charging a lot for them.
- Uptick in inpatient hospital admissions resulting in higher labor and operational costs.

### Underfunded Pension System

SJECCD, like many California public sector agencies, participates in defined benefit retirement systems to provide pension benefits to employees. The district is in the California Public Employee Retirement System (CalPERS) and California State Teachers Retirement System (CalSTRS).

CalPERS is the nation's largest government-run pension fund overseeing $558 billion in assets. CalPERS has approximately $166 billion in unfunded accrued liabilities (UAL), which represents the gap between promised pension benefits and assets on hand. The district's share of the net pension liability at 06/30/2025 is $71.7 million. This debt, driven by investment returns and actuarial assumptions, requires public agencies (including our district) to make amortized payments.




Source: California Public Employee Retirement System

In July 2026, the SJECCD Board of Trustees approved the establishment of a Pension Rate Stabilization Program (PRSP) in partnership with the Community College League of California. The PRSP allows community college districts to set funds aside for, and manage, their ongoing pension obligations in an IRS-approved, IRC Section 115 irrevocable trust ("Trust") designed for this purpose.

The Trust is a multiple employer trust arrangement established to provide economies of scale and efficiency of administration for public agencies. The district desires to pre-fund pension obligations using the Trust. In connection with the Pension Rate Stabilization Program, the district can set aside funds in the Trust to pre-fund CalSTRS and/or CalPERS costs. The Trust will be district controlled and assets in the Trust can only be accessed by the district to make payments directly to CalSTRS and/or CalPERS, as applicable, or to reimburse the district for amounts it has previously paid to cover CalSTRS and/or CalPERS costs.

Contributing funds to the Trust will provide the district with diverse investment options, pursuant to which it may achieve greater returns than possible via investments in the County treasury investment pools. These higher returns would be used to offset a portion of the district's pension costs. The district has approved initial funding in the Trust for $4.8 million.

## 4C. Other Factors

### Fraudulent Student Applications ("Bad Actors")

During and after the pandemic, California community colleges have encountered numerous challenges while sustaining admissions, enrollment, and student support services. The increase in remote course delivery has, unfortunately, contributed to an increase in external efforts by "Bad Actors" to undermine cyber integrity, and has led to an increase in fraudulent activity. SJECCD has been no exception to this ongoing disruption.

Bad Actors are driven by criminal networks who are routinely using stolen or fake identities, AI-generated responses to application questions, and bots that can submit applications and complete basic online tasks at scale. They subsequently apply for federal and state aid without intention to take classes, exposing the district to uncollectible student bad debt write-offs.

In consultation with faculty senates, the SJECCD Information Technology Services and Support (ITSS) and

Administrative Services divisions at the District Office have collaborated with the Student Services Divisions at the colleges to implement the Bad Actor Reduction (BAR) initiative with a series of technical measures to engage in fraud prevention and mitigation. In addition, the district has also included a student bad debt allowance in its annual budget.

### Fifty Percent (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 a challenge 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 50.02% for the compliance number in the 311 annual report.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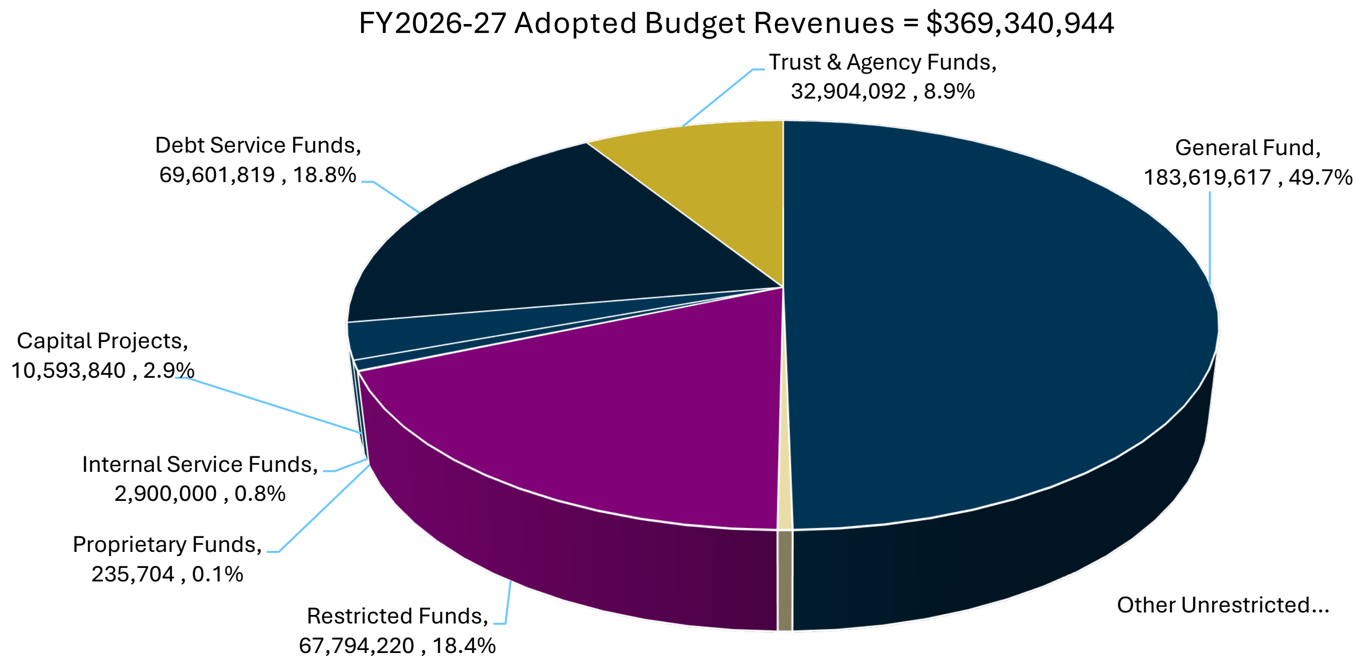
# 5. All-Funds Summary

## 5A. All-Funds Revenues

The FY2026-27 total revenues for All-Funds in San José-Evergreen Community College District's budget are $369.3 million, a small increase of $4.9 million or 1.4% over the FY2025-26 Adopted Budget. The GFU Fund 10 is the unrestricted operating budget for the district and accounts for the largest component (49.7%) in the All-Funds revenues. This increase is attributable mainly to the annual 3.5% increase in property tax revenue that is projected for the next fiscal year, and partially offset by the winding down of capital construction project spending as the majority of large facilities have been completed.




## 5B. All-Funds Expenditures

Expenditures budgeted for All-Funds in FY2026-27 total $559.2 million, which represents a decrease of $43.4 million, or 7.2%, from the FY2025-26 Adopted Budget. The Capital Projects Fund accounts for the largest component of the All-Funds Budget at 35.3% followed by the General Fund Unrestricted (GFU) Fund 10 expenditures at 32.8%. Additional details on the GFU Fund 10 expenditures are found in Chapter 6.

The two largest expenditure categories are bond construction project expenses and salaries and benefits, which account for 34.7% and 33.6% respectively in the All-Funds Expenditures. Bond expenses are related to capital projects currently in progress and those to begin construction.

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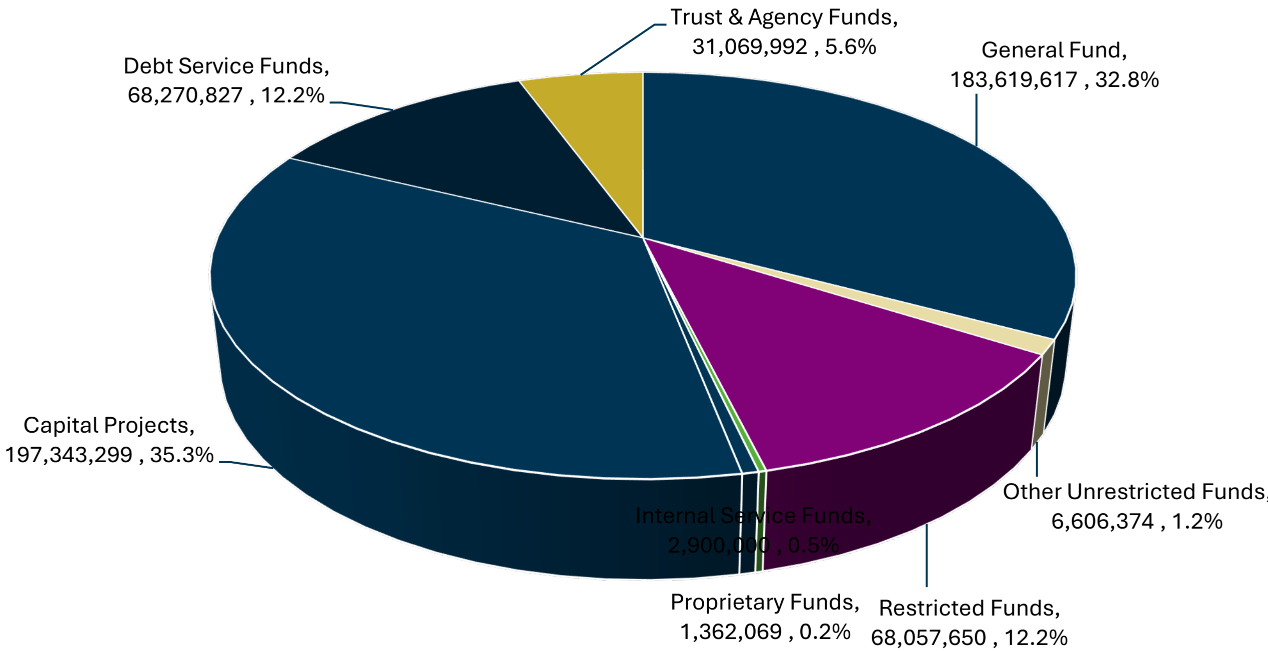
## FY2026-27 Adopted Budget Expenses = $559,229,828




Other expenditures in these funds include items such as supplies, contractual services utilities, and capital outlays and interfund transfers detailed in the following sections.

## 5C. All-Funds Consolidation

| 2024-25 Actuals | Beginning Balance | Revenues before Transfers | Expenses before Transfers | Transfers In | Transfers Out | Other Outgo | Ending Balance |
|---|---|---|---|---|---|---|---|
| General Fund Unrestricted | $ 42,893,191 | $ 178,881,435 | $ 161,288,676 | $ 1,353,321 | $ 16,725,319 | $ 3,264 | $ 45,110,687 |
| Oher Unrestricted Funds | $ 11,773,097 | $ 438,838 | $ 1,434,912 | $ 1,355,000 | $ - | $ - | $ 12,132,024 |
| Restricted Funds | $ 1,547,292 | $ 40,681,727 | $ 38,928,851 | $ 2,735,033 | $ 1,353,321 | $ 2,881,999 | $ 1,799,881 |
| Internal Service Fund | $ 2,000,000 | $ 1,222,927 | $ 2,410,706 | $ 1,187,779 | $ - | $ - | $ 2,000,000 |
| Capital and Physical Plant Funds | $ 266,457,239 | $ 14,015,717 | $ 48,268,078 | $ 3,500,000 | $ - | $ - | $ 235,704,878 |
| Debt Service Funds | $ 49,762,782 | $ 60,630,319 | $ - | $ - | $ - | $ 65,359,205 | $ 45,033,896 |
| Retirement Debt Fund | $ 10,010,894 | $ 10,042,124 | $ 2,665,098 | $ 11,299,205 | $ 686,600 | $ 3,454,552 | $ 24,545,973 |
| Trust & Agency Funds | $ 41,098,191 | $ 35,762,733 | $ 499,244 | $ - | $ 2,665,098 | $ 25,950,685 | $ 47,745,897 |
| 2025-26 Projected Actuals | $ 425,542,686 | $ 341,675,820 | $ 255,495,565 | $ 21,430,338 | $ 21,430,338 | $ 97,649,704 | $ 414,073,236 |

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| 2025-26 Projected Actuals | Beginning Balance | Revenues before Transfers | Expenses before Transfers | Transfers In | Transfers Out | Other Outgo | Ending Balance |
|---|---|---|---|---|---|---|---|
| General Fund Unrestricted | $ 45,110,687 | $ 182,608,894 | $ 173,163,691 | $ 1,010,723 | $ 8,620,638 | $ 1,835,288 | $ 45,110,687 |
| Oher Unrestricted Funds | $ 12,132,024 | $ 441,652 | $ 6,606,374 | $ 1,250,000 | $ - | $ - | $ 7,217,302 |
| Restricted Funds | $ 1,799,881 | $ 64,479,386 | $ 62,334,738 | $ 3,550,538 | $ 992,723 | $ 6,092,258 | $ 410,085 |
| Internal Service Fund | $ 2,000,000 | $ 1,500,000 | $ 2,900,000 | $ 1,400,000 | $ - | $ - | $ 2,000,000 |
| Capital and Physical Plant Funds | $ 235,704,878 | $ 6,893,840 | $ 197,369,919 | $ - | $ - | $ - | $ 45,228,799 |
| Debt Service Funds | $ 45,033,896 | $ 63,151,083 | $ - | $ - | | $ 61,820,091 | $ 46,364,888 |
| Retirement Debt Fund | $ 24,545,973 | $ 686,600 | $ 2,745,000 | $ 5,764,136 | $ 686,600 | $ 3,019,136 | $ 24,545,973 |
| Trust & Agency Funds | $ 47,745,887 | $ 36,516,528 | $ 504,200 | $ 87,565 | $ 2,763,000 | $ 27,776,172 | $ 53,306,608 |
| 2026-27 Adopted Budget | $ 414,073,226 | $ 356,277,983 | $ 445,623,922 | $ 13,062,962 | $ 13,062,961 | $ 100,542,945 | $ 224,184,343 |

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# 6. General Fund Unrestricted (GFU) Fund 10 Summary

## 6A. Summary 2026-27 Budget Assumption for General Fund Unrestricted (GFU) Fund 10

| | 2026-27 Adopted Budget | Prior Year |
|---|---|---|
| Property tax increase (secured and unsecured) | 3.5% | 3.5% |
| Mandated Block Grant | $35/FTES | $35/FTES |
| Prop 30 Educational Protection Account (EPA) | $100 per FTES | $100 per FTES |
| Categorical program funding | Reflects prior year allocation | Reflects prior year allocation |
| State Lottery revenue | $190 per FTES (unrestricted)<br>$84 per FTES (restricted) | $191 per FTES (unrestricted)<br>$79 per FTES (restricted) |
| Efficiency target goal (annual) | 27.2 | 27.2 |
| FTES assumption | Residents 8,800<br>Nonresidents 550 | Residents 9,750<br>Nonresidents 550 |
| Enrollment fee | Resident $46/unit Nonresident $389/unit | Resident $46/unit Nonresident $382/unit |
| COLA | 5.0%<br>Contractual Board-approved | 3.0%<br>Contractual Board-approved |
| CalPERS Employer Contribution | 26.40% | 26.81% |
| CalSTRS Employer Contribution | 19.1% | 19.1% |
| Social Security (OASDI) | 6.200% | 6.200% |
| Medicare | 1.450% | 1.450% |
| Health insurance cost | 9.5% (PPO) 7.9% (Kaiser) | 9.0% (PPO) 8.0% (Kaiser) |
| Dental | Rate Pass (No Change) | Rate Pass (No Change) |
| Vision | Rate Pass (No Change) | Rate Pass (No Change) |
| Student account receivable doubtful debt allowance | $0.7M | $2.0M |

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## General Fund Unrestricted (GFU) Fund 10 Budget

| Major Object Description (in $) | FY2024-25 Actuals | FY2025-26 Adopted Budget | FY2025-26 Projected Actuals | FY2026-27 Adopted Budget |
|---|---|---|---|---|
| Beginning Fund Balance | 39,446,953 | 42,893,191 | 42,893,191 | 45,110,689 |
| Revenues | | | | |
| Federal | 29,154 | 6,000 | 37,272 | 6,000 |
| State Revenue | 14,525,881 | 12,118,488 | 12,826,024 | 12,707,963 |
| Local Revenue | 160,064,184 | 164,680,988 | 164,219,424 | 168,600,084 |
| Other Financing Sources | 2,594,905 | 1,829,676 | 3,152,038 | 2,305,570 |
| Total Revenues | 177,214,124 | 178,635,152 | 180,234,758 | 183,619,617 |
| Expenditures | | | | |
| Academic Salaries | 61,800,671 | 61,597,190 | 64,106,000 | 62,152,495 |
| Classified Salaries | 33,072,487 | 35,250,369 | 32,396,199 | 36,558,463 |
| Employee Benefits | 44,963,753 | 50,119,511 | 45,159,538 | 52,546,814 |
| Total Personnel | 139,836,911 | 146,967,070 | 141,661,737 | 151,257,772 |
| Supplies and Materials | 1,133,493 | 1,354,443 | 1,168,635 | 1,368,195 |
| Other Operating Expenses & Services | 17,169,261 | 20,082,322 | 18,228,841 | 20,344,104 |
| Capital Outlay | 224,609 | 214,548 | 229,464 | 193,620 |
| Other Outgo | 15,403,612 | 10,016,769 | 16,728,583 | 10,455,926 |
| Total Non-Personnel | 33,930,975 | 31,668,082 | 36,355,523 | 32,361,845 |
| Total Expenditures | 173,767,886 | 178,635,152 | 178,017,260 | 183,619,617 |
| Net change in Fund Balance | 3,446,238 | - | 2,217,498 | - |
| Ending Fund Balance | 42,893,191 | 42,893,191 | 45,110,689 | 45,110,689 |
| Fund Balance % | 24.7% | 24.0% | 25.3% | 24.6% |

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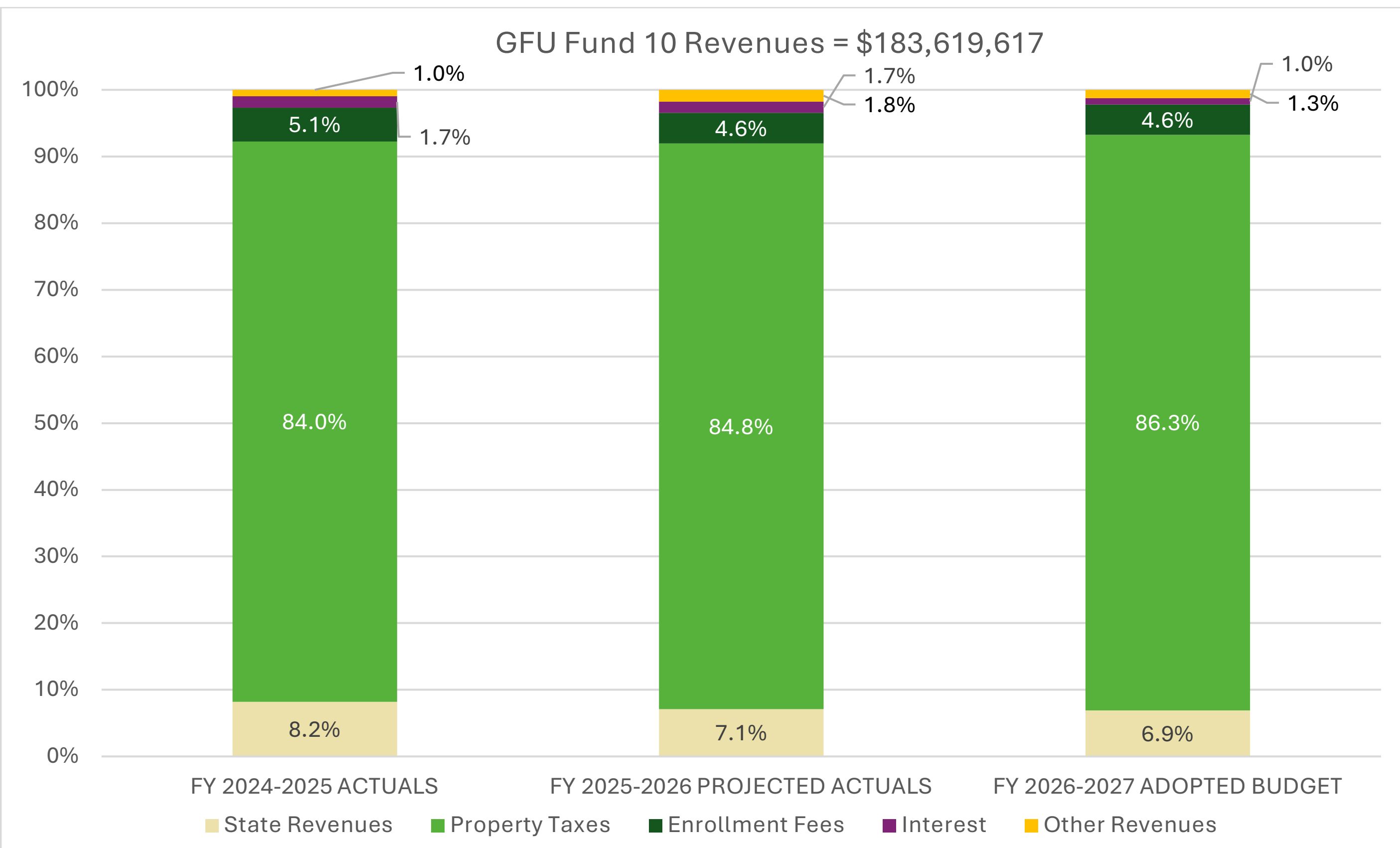
## 6B. General Fund Unrestricted (GFU) Fund 10 Revenues

The General Fund Unrestricted (GFU), also known as Fund 10 within the district, 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, and 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 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.

Total revenue in the district's GFU for FY2026-27 is $183.6 million, and accounts for 49.7% of the district's All-Funds revenues. This is an increase of 1.4% from the prior year 2025-26 Adopted Budget.

The graph below illustrates the major GFU Fund 10 revenue sources. As a community supported ("basic aid") district, the district no longer relies upon the Student-Centered Funding Formula (SCFF) (see Chapter 3A for description of the SCFF) 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.




### Property Taxes

Property taxes comprise the largest component of the district's GFU Fund 10 revenues at 86.5%. Property taxes also account for 60.1% of All-Funds revenues.

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Property taxes are levied each calendar year on all taxable real property located within the jurisdiction of the district. The Santa Clara County Assessor is responsible for assessment of all taxable real property within the county. The County Department of Tax and Collections prepares tax books used by the County Collector as the basis for issuing tax bills.

The district uses a Board-approved budget principle for budgeting annual property tax increases (see Chapter 1C for District Budget Planning Principles). Property taxes for FY2026-27 are projected at $158.9 million, or a 3.5% increase over FY2025-26.

| Property Taxes | | | | | |
|---|---|---|---|---|---|
| Description | FY 22-23 | FY 23-24 | FY 24-25 | Projection FY 25-26 | Projection FY 26-27 |
| Secured HOPTR | $ 392,317 | $ 397,450 | $ 381,245 | $ $374,000 | $ $387,090 |
| Secured Roll | $ 107,300,856 | $ 113,483,894 | $ 119,119,511 | $ $123,976,000 | $ $128,315,160 |
| Unitary & Railroad | $ 1,129,881 | $ 1,212,895 | $ 1,314,897 | $ $1,423,000 | $ $1,472,805 |
| Supplemental | $ 5,324,838 | $ 3,337,385 | $ 3,724,355 | $ $3,538,000 | $ $3,661,830 |
| Unsecured | $ 7,192,714 | $ 7,588,899 | $ 7,848,458 | $ $8,067,000 | $ $8,349,345 |
| RDA Pass-Thru | $ 3,470,799 | $ 3,907,279 | $ 4,101,086 | $ $3,836,575 | $ $3,970,855 |
| RDA Residual | $ 11,114,908 | $ 11,930,686 | $ 12,822,750 | $ $12,280,000 | $ $12,709,800 |
| Sub-Total | $ 135,926,313 | $ 141,858,488 | $ 149,312,302 | $ 153,494,575 | $ 158,866,885 |
| % Change from prior year | | | | | 3.50% |

## State Revenues

The second largest component of GFU Fund 10 revenues for the district is state funding which comprises $12.7 million in FY2026-27. State Revenue appropriations for community college districts in California is based on formulas established by Proposition 98, which calculates a “minimum guarantee” for K-12 school districts and community college funding. However, state funding continues to be volatile as actual revenue outcomes may not be known until months after the fiscal year ends, resulting in uncertain timing with continuing revenue distributions.

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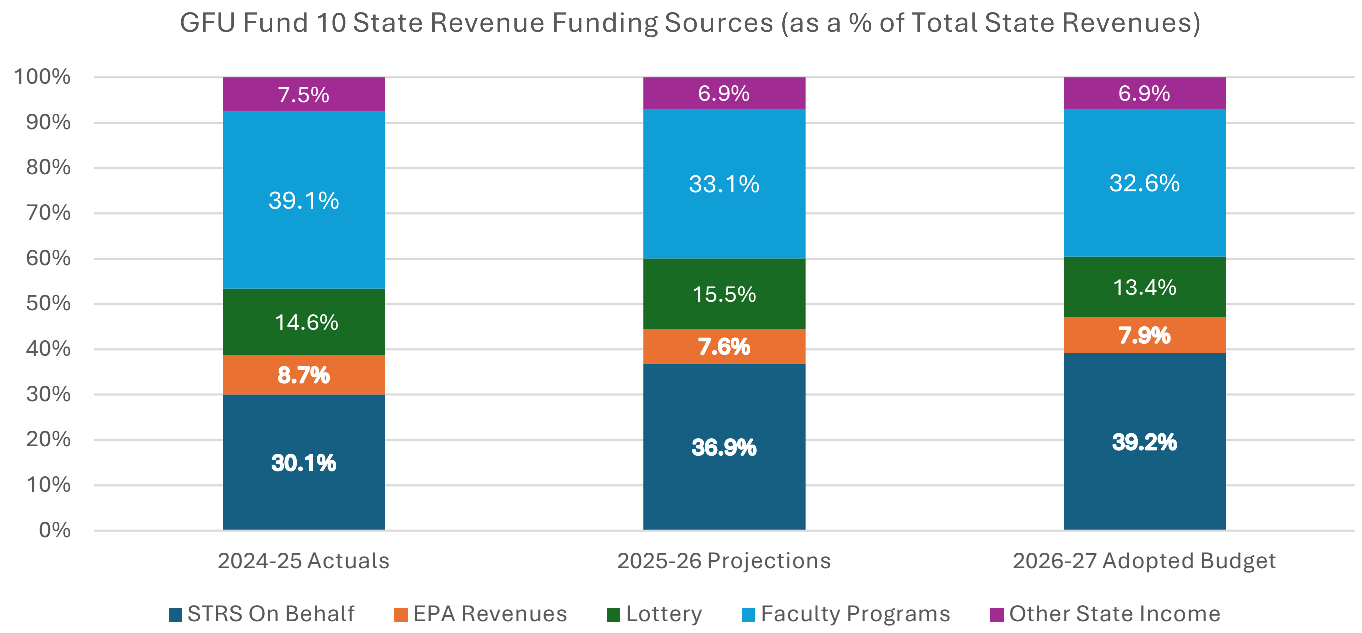


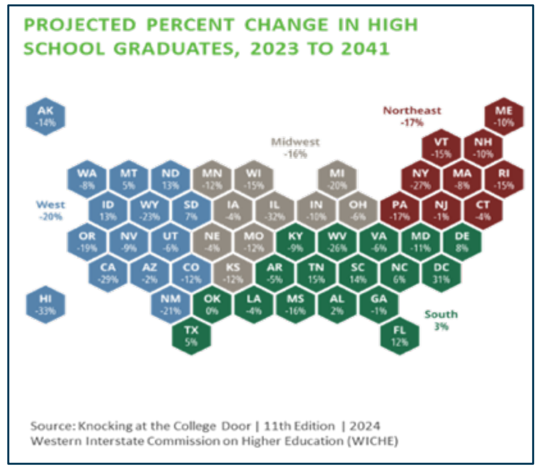

For the district, State general apportionment revenues account for 6.8% of the GFU Fund 10 Revenues and is budgeted at $12.7 million for FY2026-27, compared to $12.8 million in FY2025-26. This represents an 0.8% decrease. The largest component in State Revenues, and recorded as State Revenues, are pass-through payments made by the state for pension costs on behalf of districts. These are referred to as “STRS On-Behalf Payment.” For FY2026-27, the STRS On Behalf Payment is projected at $5.0 million. Other state funds include EPA revenues, lottery funds, Full-Time Faculty Hiring, Part Time Faculty Compensation, Office Hours and Insurance, and the two percent of enrollment fees waived pursuant to the College Promise Grants (formerly known as Board of Governor’s Fee Waivers Admin).

### Enrollment Fees

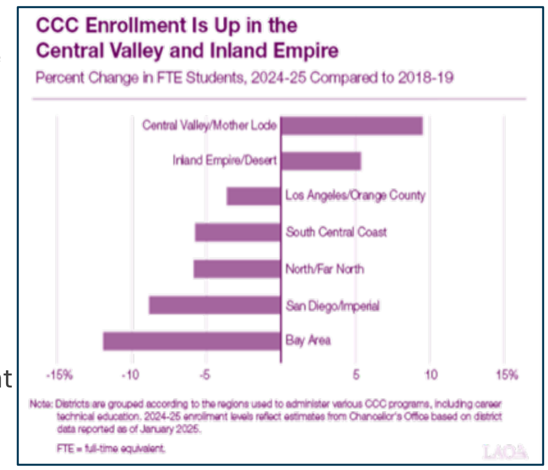
Enrollment fees (tuition and student fees) comprise less than 5% of the GFU Fund 10 Revenues. The projected student enrollment fees revenue for FY2026-27 is $8.6 million, comprised of $5.4 million for resident tuition and $3.2 million for nonresident tuition fee revenue. The tuition rate is set at $46 per unit for residents and $389 per unit for non-residents.

In Fall 2025, the district’s unduplicated headcount decreased 6.9% from Fall 2024. Dual credit enrollment remains the same during this period; however, enrollment decreased for the adult population age 25-29.

In Spring 2026, the district's census day unduplicated headcount decreased 7.0% from Spring 2025. We have budgeted tuition and fees to remain flat in FY2026-27 from the prior year FY2025-26. The Bay Area has experienced the steepest declines in enrollment among California community colleges mainly due to the high cost of living and suburban migration to more affordable areas.




The district leadership is aware that the demographic outlook is challenging. Lower birthrate trends that began with the Great Recession (2008-2009) will translate into a smaller population of graduating seniors, beginning in 2026 and extending through 2040. 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. 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. The district is in the process of developing Strategic Enrollment Management (SEM) initiatives to disrupt the enrollment decline.

The district has made substantial investments in student supports, both in terms of human capital and technology, and the work will continue with the goals set forth in the State Chancellor's Office Vision 2030, building on best practices in order to sustain enrollment and retention efforts across all student populations. The pandemic fast-tracked changes that were already underway in higher education, including a shift in offering short-term credentials, partnering more with local businesses, and other efforts to attract and retain students, particularly adult learners.

### Other Revenues

Other miscellaneous revenue sources include revenue cost-sharing for the Milpitas Extension, student fees, parking and copier revenues.

### Interest Income

$1.75 million is budgeted for interest income in FY2026-27, and is generated from the district's cash balances, which are managed and invested independently through the county pool in the Santa Clara County Treasurer's office.

## 6C. General Fund Unrestricted (GFU) Fund 10 Expenditures

The GFU Fund 10 expenditures is the primary operating fund of the district and records all expenditures that are not otherwise required by law or regulation to be recorded in another fund. The evaluation of expenditures utilizes the previous years' actual expenses to create realistic budgets, although the budgets may not reflect the full cost of programs and services.

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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.

The FY2026-27 Adopted Budget expenditures are $183.6 million, an increase of 2.8% from the prior year 2025-26 Adopted Budget, due to a projected 8.5% rise in health insurance costs and management. The district ratified multi-year contracts with the 2 bargaining units in June and July 2026 as shown in the table below:

| Fiscal Year Cost of Living Adjustment (COLA) | 2026-27 | 2027-28 | 2028-29 |
|---|---|---|---|
| Federation of Teachers AFT 6157 | 5.0% | 4.0% | 4.0% |
| California School Employees Association, Chapter 363 | 5.0% | 4.0% | 4.0% |

### Salaries Full-Time Equivalent (FTE) Staffing Level

Two (2) bargaining units represent the large majority of the district's employees: full-time and adjunct faculty, and classified professional staff. Classified professionals consist of full-time and part-time employees who are regularly scheduled to work in a primary position on a continuous, year-round basis.

The college also hires non-union employees including management, confidential full-time employees, and student employees. Student employees usually work 20 hours or less per week. The budgeted staffing level reflects the current level of staff needed to meet the district's goals and objectives. Budgeted salaries are based on the budgeted positions for the year, their anticipated or contractual salaries, and estimated work hours. Because part-time faculty and student employees are not budgeted based on headcount, they are excluded from the full-time equivalent (FTE) count below. Total budgeted FTE count for FY2026-27 is 913.3. This includes salaries for 236.5 full-time faculty, 248.7 adjunct faculty, 353.8 classified professionals and 74.3 management.

The district has two union affiliations. The Federation of Teachers Local 6157 represents tenured faculty; tenure track faculty; associate instructional faculty and associate noninstructional faculty and substitute instructors working more than five consecutive days in a given semester, who are members through the remainder of the semester. The current contract is effective until June 30, 2029. Classified professionals are represented by the California School Employees Association Chapter 363. The current contract is effective until June 30, 2029.

Total salaries for GFU Fund 10 are budgeted at $98.7 million for FY2026-27, which comprise 53.8% of the GFU Fund 10 operating expenditures. This is an increase of $2.2 million, or 2.3%, from the FY2025-26 projected actuals of $96.5 million.

### GFU Fund 10 Salaries Academic Salaries

Academic salaries comprise 33.8% of the GFU Fund 10 expenditures in FY2026-27, and include Full-Time and Part-Time Faculty. Full-time faculty salaries are budgeted at $39.0 million in FY2026-27. These salaries include base salary, overload, and summer pay. The number of full-time faculty budgeted positions is 236.5. Full-time faculty salaries represent 26% of total budgeted FTEs.

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Part-time faculty salaries are budgeted at $23.1 million. Salaries for part-time faculty include payments for meetings and assessment, and adjunct teaching costs for fall, spring, and summer terms. Part-time faculty salary budgets are based on the prior year budget and increased for the annual COLA.

### Classified Salaries

Classified salaries are budgeted at $36.6 million in FY2026-27, and comprise classified professionals and classified management. Classified professionals consist of enrollment specialists, academic coordinators, financial aid advisors, application software developers, webmasters, accountants, administrative assistants, cashiers, clerks, accountants, facilities maintenance and custodial staff, etc., on both part-time and full-time bases. Classified salaries represent 20.0% of the FY2026-27 GFU Fund 10 expenditures.

Management includes the vice chancellors, associate vice chancellors, presidents, vice presidents, directors, managers and supervisors, all of whom are at-will employees. Management positions total 74.3 in FY2026-27, compared to the budgeted 82.0 FTES in FY2025-26.  Management salaries represent 15.8% of the total operating budget salary expenditures and 8.1% of the FTE funded in the FY2026-27 Adopted Budget.

### Benefits

The district's benefit costs comprise payments for Blue Cross PPO and Kaiser HMO health insurance premiums, dental, vision, and life insurance. The district joined the Self-Insured Schools of California (SISC) in 2018 in an effort to reduce health-insurance costs through reduced administrative coverage costs and group purchasing power. SISC is the largest public school insurance pool in the U.S., operating as a non-profit Joint Powers Authority (JPA). It pools resources from over 400 California school districts representing 330,000 members to provide stable, lower-cost health, workers' compensation, and property/liability coverage, functioning like a cooperative rather than a commercial insurer.

Health insurance costs are expected to increase 6.8% from $22.0 million budgeted in FY2025-26, to $23.5 million in FY2026-27. This is primarily related to an 8.5% increase from the annual renewal of health premiums, partially offset by a reduction in non-essential vacant positions.

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The district's contributions for FY2026-27 are shown in the table below.

| Health Benefits (in $) | Employee Only | | Employee & Spouse | | Employee & Child(ren) | | Employee & Family | |
|---|---|---|---|---|---|---|---|---|
| | Annually | Monthly | Annually | Monthly | Annually | Monthly | Annually | Monthly |
| Blue Cross Plan | 21,036.00 | 1,753.00 | 44,058.42 | 3,671.54 | 36,555.48 | 3,046.29 | 62,993.16 | 5,249.43 |
| Kaiser Plan | 14,460.00 | 1,205.00 | 30,220.63 | 2,518.39 | 25,015.54 | 2,084.63 | 43,220.42 | 3,601.70 |
| EAP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dental | 1,783.20 | 148.6 | 1,783.20 | 148.6 | 1,783.20 | 148.6 | 1,783.20 | 148.6 |
| Vision | 158.4 | 13.2 | 158.4 | 13.2 | 158.4 | 13.2 | 158.4 | 13.2 |
| Income Protection | 122.64 | 10.22 | 122.64 | 10.22 | 122.64 | 10.22 | 122.64 | 10.22 |
| Life Insurance (Life) | 137.16 | 11.43 | 137.16 | 11.43 | 137.16 | 11.43 | 137.16 | 11.43 |
| Dependent Life (Life) | 0 | 0 | 7.32 | 0.61 | 7.32 | 0.61 | 7.32 | 0.61 |
| Total | 23,238.54 | 1,936.55 | 46,267.14 | 3,855.60 | 38,764.20 | 3,230.35 | 65,201.88 | 5,433.49 |

Mandatory benefit rates for budget development are as follows:

| Benefits Description | Rates FY2025-26 | Rates FY2026-27 | Increase/ (Decrease) |
|---|---|---|---|
| State Teachers Retirement System (STRS) | 19.100% | 19.100% | 0.000% |
| Public Employees Retirement System (PERS) | 26.810% | 26.400% | -0.410% |
| 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% | 1.3644% | 0.120% |
| Unemployment Insurance | 0.050% | 0.050% | 0.000% |

## Contractual Services

Contractual Services represent payments for services rendered by firms or persons not employed by the district. These include contracts for instructional services, legal counsel, maintenance services, testing services, employee training, and IT services. The FY2026-27 GFU Fund 10 operating expenditures includes $7.3 million for contractual services, an increase of $0.7 million from FY2025-26 projected actuals due to operational costs in FY2026-27.

## Supplies and Materials

Classified as purchases of consumable goods used for direct instruction or support of instruction, this category includes instructional materials, testing materials, software, software maintenance, books and subscription fees, office supplies, custodial and maintenance supplies, printing, postage, advertising and promotional materials, food, and membership fees. Costs related to materials and supplies are budgeted at $1.3 million in FY2026-27, in line with FY2025-26 projected actuals of $1.2 million.

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## Utilities

Defined as gas, electric, water, and sewer charges, utility expenditures are projected to total $6.4 million for FY2026-27, which is 1.1% lower from the FY2025-26 projected actuals. This change is expected to come from forward contracts with fixed gas and electricity rates for FY2026-27.

Electricity and gas are major expenses and have increased in double digits in the last few years as new buildings have come online as part of the bond construction program. The district has identified utilities as a priority area for cost reduction, and is reviewing both demand-side and supply-side measures to stabilize spending.

| | 2019-20 Actuals | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Actuals | 2023-24 Actuals | 2024-25 Actuals | 2025-26 Projected Actuals | 2026-27 Adopted Budget |
|---|---|---|---|---|---|---|---|---|
| Gas | $423,532 | $411,132 | $524,442 | $1,153,341 | $779,631 | $751,690 | $668,892 | $958,000 |
| Electricity | $2,290,478 | $2,064,413 | $2,280,860 | $3,176,502 | $4,159,041 | $4,703,042 | $4,807,694 | $4,546,064 |
| Water/Sewer | $481,231 | $675,119 | $531,264 | $707,666 | $788,587 | $956,102 | $959,244 | $862,200 |
| Total | $3,195,241 | $3,150,664 | $3,336,566 | $5,037,509 | $5,727,259 | $6,410,834 | $6,435,829 | $6,366,264 |
| % Increase | | -1.40% | 5.90% | 50.98% | 13.69% | 11.94% | 0.40% | -1.10% |

## Capital Outlay

The GFU Fund 10 budget includes some capitalized expenses, which are mainly associated with instructional equipment, network equipment, and ground-service equipment. Capital outlay is budgeted at $193,620 for FY2026-27.

## Contingency Funds

To be used for emergencies or unforeseen expense requirements and budgeted at 1.0% (or $1.8 million) of the total GFU non-salary expenses. While this is lower than the 3% recommended contingency levels by the Government Finance Officers Association (GFOA), the district has a separate Budget Stabilization Fund (also known as Fund 12) which serves as a “Rainy Day” Fund. The Board-approved Budget Stabilization Fund balance is $4.5 million at 06/30/2025, which represents 2.5% of the GFU Fund 10 operating budget.

Unlike contingency funds in the operating budget, the Rainy-Day Fund requires board authorization prior to use. Both contingency and Rainy-Day funding is budgeted but not yet assigned to any direct expenditure category. A typical reason for accessing these funds would be to cover the cost of unplanned emergency repairs, manpower shortages requiring additional staffing, or additional payments by the district from new regulatory and legislative rulings. These expenses are approved monthly by the Board of Trustees in the Budget Transfer (BT) resolutions.

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### Interfund Transfers

Interfund transfers are money that is taken from one fund and added to another fund without an expectation of repayment. Generally, moneys can be transferred only when the use of the moneys in the receiving fund is not inconsistent with any restriction on its use in the sending fund. The 2026-27 Adopted Budget includes $8.6 million in transfers as shown in the table below:

| Fund | Fund Name | Interfunds Transfer |
|---|---|---:|
| 11 | Parking Fund | 2,002,584 |
| 17 | Grants / Categoricals | 89,006 |
| 85 | OPEB Bond | 2,332,536 |
| 19 | East San José Expansion | 1,250,000 |
| 61 | Self-Insurance | 1,400,000 |
| 13 | Foundation | 1,160,512 |
| 70 | Cafeteria | 101,340 |
| 18 | Student Health Insurance | 197,096 |
| 48 | FA Matching | 87,564 |
| | Total | 8,620,638 |

## 6D. Fund Balance – General Fund Unrestricted (GFU) Fund 10

(Note: Individual beginning and ending balances by individual Fund can be found in the detailed financial reports in Chapter 7.)

The Board of Trustees has a Board Policy 6305 which provides direction on management of the Net Assets for the General Fund Unrestricted (GFU) in Fund 10, also known as Net Position. The State Chancellor's Office for California Community Colleges (CCCCO) recommends that districts adopt policies and practices consistent with the Budgeting Best Practices published by GFOA. Foremost among these best practices is consideration of financial reserves. As demonstrated by recent challenges facing our system brought on by the global pandemic, a sufficient unrestricted reserves balance is critical to a district's ability to operate effectively and maintain fiscal resiliency. CCCCO therefore recommends that districts adopt formal policies to maintain sufficient unrestricted reserves with a minimum of two months (or 17%) of total GFU.

The district intends to maintain a strong financial grounding and to mitigate current and future risks with the following considerations in the management and use of fund balance:

- Use of fund balance should distinguish between one-time vs. continuing operations;
- Bond ratings and credit implications will be considered;
- Net assets may be used to support long term capital improvement plans and/or initiatives in fulfillment of its mission and strategic objectives;
- The district's exposure to the state's financial condition, student enrollment and the ability to charge tuition and fees shall be considered;
- As a basic aid community-supported district, there are uncertainties in the timing of receipts, which impacts working capital cash flow needs.

Should the GFU fund balance fall below the 17% target set by the CCCCO, the Vice Chancellor of

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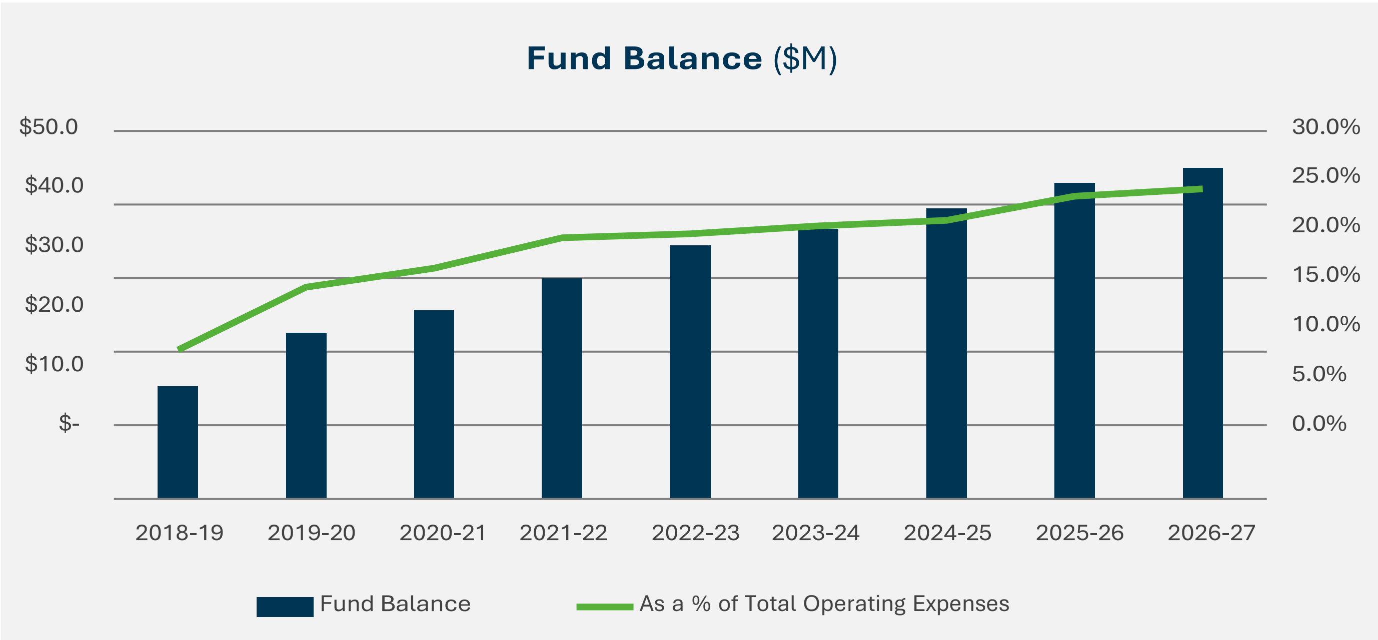
Administrative Services must present a plan to restore this balance to the Board for approval and adoption. The district's projected GFU fund balance for 2025-26 and 2026-27 are 25.3% and 24.6% respectively, in compliance with the Board-approved Budget Principles, and CCCCO minimum reserve balance.

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# 7. Consolidated Multi-Year Financial Forecast

## 7A. Three (3) Year Consolidated General Fund Unrestricted (Fund 10) Projections

| Major Object Description | FY2026-27 Adopted Budget | FY2027-28 Projections | FY2028-29 Projections |
|---|---|---|---|
| Beginning Fund Balance | 45,110,689 | 45,110,689 | 44,398,787 |
| Revenues | | | |
| Federal | 6,000 | 6,000 | 6,000 |
| State Revenue | 12,707,963 | 12,962,122 | 13,221,365 |
| Local Revenue | 168,600,084 | 173,530,000 | 179,253,550 |
| Other Financing Sources | 2,305,570 | 2,305,570 | 2,305,570 |
| Total Revenues | 183,619,617 | 188,803,692 | 194,786,485 |
| Expenditures | | | |
| Academic Salaries | 62,152,495 | 64,638,595 | 67,224,139 |
| Classified Salaries | 36,558,463 | 38,020,802 | 39,541,634 |
| Employee Benefits | 52,546,814 | 53,406,802 | 55,174,121 |
| Total Personnel | 151,257,772 | 156,066,198 | 161,939,893 |
| Supplies and Materials | 1,368,195 | 1,436,605 | 1,508,435 |
| Other Operating Expenses & Services | 20,344,104 | 21,361,309 | 22,429,375 |
| Capital Outlay | 193,620 | 195,556 | 197,512 |
| Other Outgo | 10,455,926 | 10,455,926 | 10,455,926 |
| Total Non-Personnel | 32,361,845 | 33,449,396 | 34,591,247 |
| Subtotal Expenditures | 183,619,617 | 189,515,594 | 196,531,141 |
| Total Expenditures | 183,619,617 | 189,515,594 | 196,531,141 |
| Net change in Fund Balance | - | (711,902) | (1,744,656) |
| Ending Fund Balance | 45,110,689 | 44,398,787 | 42,654,131 |
| | 24.6% | 23.4% | 21.7% |

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## 7B. Forecast Assumptions for 2027-28 and 2028-29

The district projects that the General Fund Unrestricted (Fund 10) will incur deficits of approximately $0.7 million in FY2027-28 and $1.7 million in FY2028-29 based on the following assumptions:

- Local property taxes are projected to increase at 3.5% in both years using the district's Board approved budget assumption.
- Salaries have been budgeted in this forecast to increase at 4.0% annually with the contractual obligated COLA in the faculty and classified professionals ratified bargaining unit contracts through June 30, 2029.
- Enrollment FTES for resident and nonresidents is kept at the same level as the current FY2026-27 budget. The colleges are developing enrollment management strategies to address enrollment declines; however, the impact will likely take time to materialize in the budgets.
    - The district has made substantial investments in student supports, both in terms of human capital and technology, and continues to implement a full range of marketing outreach efforts.
    - To mitigate the declining enrollment trend, the district is actively looking at a comprehensive, campus-wide framework that aligns an institution's academic programs, student services, and financial resources with its long-term enrollment objectives. It moves beyond the traditional, siloed approach of an admissions office working in isolation, creating a cohesive ecosystem dedicated to the entire student lifecycle, from recruitment to graduation and beyond, recognizing that "enrollment is everybody's business."
    - The colleges and the district office have prioritized early college and dual enrollment, student success and retention programs (first year experience), enrollment funnel management, and expanding transfer pathways as opportunities. Further development of these strategies and action steps will occur in the college-level development of the Educational Master Plans.
- The largest portion of fringe benefits is comprised of employer pension contributions and health insurance. The employer contribution rates for CalSTRS and CalPERS have been kept unchanged from the current 2026-27 year at 19.1% and 26.4% respectively.
- Medical inflation is projected at 8% annually. Any cost-sharing towards medical premiums is subject to collective bargaining and currently the district pays 100% of employee premiums. The district is looking at convening a multi-stakeholder college task force to review the feasibility of health plan design options. This effort is expected to take up to 12 months and any changes would be seen in the 2027-28 budget development cycle.
- Non-personnel expenses are forecasted to grow 5.0% in both FY2027-28 and FY2028-29 primarily due to rising costs of supplies and materials, and technology.
- Transfers from the GFU Fund 10 are projected to remain unchanged. The district is working on the refinancing of the OPEB taxable bonds which mature through June 1, 2044. These bonds bear a variable interest rate with an initial London Interbank Offered Rate (LIBOR) Index Rate Period ending on April 30, 2027, subsequent to which the district can elect various rate methods with a maximum rate of 12%. The district expects a reduction in the overall annual payments with refinancing at lower interest rates and repayment of a portion of the principal balance outstanding.


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# 8. All Other Funds

## 8A. Other Unrestricted Funds

The General Fund Unrestricted (GFU) 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 Fiscal department 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 year's actual expenses to create realistic budgets, although the budgets may not reflect the full cost of programs and services.
The GFU sub-fund (Budget Stabilization Fund, Facilities Rentals) is a specific segment within the GFU that holds resources not restricted by donors or external constraints, allowing for discretionary use.
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.

i. General Fund Unrestricted (GFU) Fund 10 Consolidated and by Location

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2026-2027 Adopted Budget

### General Revenue and Expenditure Activity

10 - General Fund

| Consolidated | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| 48 - Revenue | | | | | | | |
| 481 - Federal Revenue | 29,154 | 6,000 | 37,272 | 6,000 | 6,000 | (31,272) | |
| 486 - State Revenue | 14,525,881 | 12,118,488 | 12,826,024 | 12,369,945 | 12,707,963 | (118,061) | 338,018 |
| 488 - Local Revenue | 161,387,815 | 165,316,731 | 166,018,139 | 169,894,930 | 169,894,930 | 3,876,792 | |
| 489 - Other Financing Sources | 1,271,274 | 1,193,934 | 1,353,321 | 846,477 | 1,010,723 | (342,598) | 164,246 |
| **48 - Revenue** | **177,214,124** | **178,635,153** | **180,234,755** | **183,117,353** | **183,619,617** | **3,384,861** | **502,264** |
| **Income** | **177,214,124** | **178,635,153** | **180,234,755** | **183,117,353** | **183,619,617** | **3,384,861** | **502,264** |
| Expense | | | | | | | |
| 51 - Academic Salaries | | | | | | | |
| 511 - Instructional Salaries, Regular Sal Sch. | 24,916,395 | 26,954,008 | 24,369,884 | 26,606,567 | 26,030,973 | 1,661,089 | (575,594) |
| 512 - Noninstructional Sal., Regular Sal. Sch. | 11,504,583 | 12,107,998 | 13,351,436 | 12,612,044 | 12,987,057 | (364,379) | 375,013 |
| 513 - Instructional Salaries, Nonregular Sch. | 24,060,005 | 20,327,699 | 24,849,707 | 20,885,812 | 20,937,567 | (3,912,139) | 51,755 |
| 514 - Noninstructional Salaries, Nonreg. Sch. | 1,319,688 | 2,207,485 | 1,534,974 | 2,262,805 | 2,196,898 | 661,924 | (65,907) |
| **51 - Academic Salaries** | **61,800,671** | **61,597,190** | **64,106,000** | **62,367,229** | **62,152,495** | **(1,953,505)** | **(214,734)** |
| 52 - Classified Salaries | | | | | | | |
| 521 - Noninstructional Sal., Reg Full-time Sch | 28,472,943 | 31,264,307 | 28,168,162 | 33,039,029 | 32,719,921 | 4,551,759 | (319,108) |
| 522 - Instructional Aides, Reg. Full-time Sch. | 2,854,991 | 3,060,334 | 2,507,762 | 3,021,850 | 3,011,139 | 503,377 | (10,711) |
| 523 - Noninstructional Sal., Non-reg Full-time | 967,516 | 344,015 | 1,234,662 | 250,308 | 248,690 | (985,972) | (1,619) |
| 524 - Instructional Aides, Non-reg. Full-time | 777,037 | 581,713 | 485,613 | 578,713 | 578,713 | 93,100 | |
| **52 - Classified Salaries** | **33,072,487** | **35,250,369** | **32,396,199** | **36,889,900** | **36,558,463** | **4,162,263** | **(331,437)** |
| 53 - Employee Benefits | | | | | | | |
| 531 - STRS | 13,506,172 | 12,655,961 | 12,734,562 | 13,380,813 | 13,440,895 | 706,333 | 60,082 |
| 532 - PERS | 8,865,550 | 10,148,507 | 8,753,628 | 10,592,196 | 10,373,771 | 1,620,143 | (218,425) |
| 533 - OASDI/Medicare | 3,522,520 | 3,404,541 | 3,551,139 | 3,387,657 | 3,392,096 | (159,043) | 4,439 |
| 534 - Health & Welfare | 17,829,702 | 22,033,479 | 18,745,549 | 23,896,079 | 23,662,974 | 4,917,425 | (233,105) |
| 535 - State Unemployment Insurance | 191,475 | 411,989 | 193,286 | 413,570 | 82,206 | (111,080) | (331,364) |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## FY 2026-2027 Adopted Budget

### General Revenue and Expenditure Activity

10 - General Fund

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 536 - Workers Compensation | 1,007,888 | 1,062,482 | 1,143,069 | 1,058,524 | 1,192,320 | 49,252 | 133,796 |
| 537 - Retiree Benefits | 40,445 | 402,552 | 38,306 | 402,552 | 402,552 | 364,246 | |
| **53 - Employee Benefits** | **44,963,753** | **50,119,511** | **45,159,538** | **53,131,391** | **52,546,814** | **7,387,276** | **(584,577)** |
| **54 - Supplies and Materials** | | | | | | | |
| 541 - Instructional Supplies | 196,839 | 144,969 | 69,177 | 143,449 | 143,449 | 74,272 | |
| 543 - Non-Instructional Supplies | 936,655 | 1,209,474 | 1,099,458 | 1,225,805 | 1,224,746 | 125,287 | (1,060) |
| **54 - Supplies and Materials** | **1,133,493** | **1,354,443** | **1,168,635** | **1,369,254** | **1,368,195** | **199,560** | **(1,060)** |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 551 - Personal Services | 5,443,226 | 6,595,824 | 6,428,520 | 6,706,084 | 7,290,283 | 861,763 | 584,199 |
| 552 - Travel & Conference | 812,866 | 866,321 | 821,949 | 876,688 | 881,838 | 59,889 | 5,150 |
| 554 - Insurance | 235,465 | 567,712 | 634,732 | 821,320 | 821,320 | 186,588 | |
| 555 - Utilities & Operating Expenses | 7,123,553 | 6,378,200 | 6,963,330 | 6,986,300 | 7,013,300 | 49,970 | 27,000 |
| 556 - Rents, Leases & Repairs | 1,150,034 | 960,133 | 1,279,360 | 1,302,727 | 1,260,727 | (18,633) | (42,000) |
| 557 - Adv/Legal Fees/Audits/Elections | 1,221,329 | 1,178,179 | 924,527 | 893,746 | 927,746 | 3,218 | 34,000 |
| 558 - Other Services | 1,182,789 | 3,535,954 | 1,176,423 | 2,501,014 | 2,148,892 | 972,469 | (352,122) |
| **55 - Other Operating Expenses and Services** | **17,169,261** | **20,082,323** | **18,228,841** | **20,087,878** | **20,344,105** | **2,115,264** | **256,227** |
| **56 - Capital Outlay** | | | | | | | |
| 563 - Library Books | 45,576 | 5,733 | 16,589 | 5,733 | 5,733 | (10,856) | |
| 564 - Equipment | 179,033 | 208,815 | 212,874 | 206,588 | 187,887 | (24,987) | (18,701) |
| **56 - Capital Outlay** | **224,609** | **214,548** | **229,464** | **212,321** | **193,620** | **(35,844)** | **(18,701)** |
| **57 - Other Outgo** | | | | | | | |
| 573 - Interfund Transfers Out | 15,390,537 | 8,235,640 | 16,726,860 | 8,487,578 | 8,620,638 | (8,106,222) | 133,060 |
| 576 - Other Payments to/for Students | 13,075 | 1,000 | 1,723 | 0 | | (1,723) | |
| 579 - Contingency & Contra Appropriation | | 1,780,129 | | 571,803 | 1,835,288 | 1,835,288 | 1,263,485 |
| **57 - Other Outgo** | **15,403,612** | **10,016,769** | **16,728,583** | **9,059,381** | **10,455,926** | **(6,272,657)** | **1,396,545** |
| **Expense** | **173,767,886** | **178,635,153** | **178,017,259** | **183,117,353** | **183,619,617** | **5,602,358** | **502,264** |
| **10 - General Fund** | **3,446,238** | **0** | **2,217,497** | **0** | **0** | **(2,217,497)** | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**10 - General Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **1 - San Jose City College** | | | | | | | |
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 481 - Federal Revenue | 4,252 | 6,000 | 4,391 | 6,000 | 6,000 | 1,609 | |
| 486 - State Revenue | 58,403 | 58,403 | 68,811 | 58,403 | 72,689 | 3,878 | 14,286 |
| 488 - Local Revenue | 3,947,248 | 5,229,597 | 4,237,956 | 4,323,731 | 4,323,731 | 85,775 | |
| 489 - Other Financing Sources | 87,107 | 268,415 | 118,704 | 223,116 | 306,427 | 187,723 | 83,311 |
| **48 - Revenue** | **4,097,009** | **5,562,415** | **4,429,862** | **4,611,250** | **4,708,847** | **278,985** | **97,597** |
| **Income** | **4,097,009** | **5,562,415** | **4,429,862** | **4,611,250** | **4,708,847** | **278,985** | **97,597** |
| **Expense** | | | | | | | |
| **51 - Academic Salaries** | | | | | | | |
| 511 - Instructional Salaries, Regular Sal Sch. | 13,184,073 | 14,218,280 | 12,533,219 | 13,905,140 | 13,778,401 | 1,245,182 | (126,739) |
| 512 - Noninstructional Sal., Regular Sal. Sch. | 5,414,019 | 5,408,224 | 6,244,364 | 5,690,081 | 6,052,204 | (192,160) | 362,123 |
| 513 - Instructional Salaries, Nonregular Sch. | 10,775,361 | 10,731,105 | 11,107,023 | 11,209,626 | 11,017,115 | (89,909) | (192,511) |
| 514 - Noninstructional Salaries, Nonreg. Sch. | 727,518 | 854,110 | 780,363 | 859,133 | 834,110 | 53,747 | (25,023) |
| **51 - Academic Salaries** | **30,100,972** | **31,211,719** | **30,664,969** | **31,663,980** | **31,681,830** | **1,016,860** | **17,850** |
| **52 - Classified Salaries** | | | | | | | |
| 521 - Noninstructional Sal., Reg Full-time Sch | 7,722,664 | 7,993,114 | 7,838,248 | 8,728,852 | 8,843,540 | 1,005,292 | 114,688 |
| 522 - Instructional Aides, Reg. Full-time Sch. | 1,509,610 | 1,421,049 | 1,206,611 | 1,462,035 | 1,417,866 | 211,255 | (44,169) |
| 523 - Noninstructional Sal., Non-reg Full-time | 203,264 | 86,813 | 376,698 | 86,813 | 86,813 | (289,885) | |
| 524 - Instructional Aides, Non-reg. Full-time | 290,600 | 139,116 | 252,633 | 159,116 | 159,116 | (93,517) | |
| **52 - Classified Salaries** | **9,726,137** | **9,640,092** | **9,674,190** | **10,436,816** | **10,507,335** | **833,145** | **70,518** |
| **53 - Employee Benefits** | | | | | | | |
| 531 - STRS | 4,558,211 | 3,942,845 | 3,984,854 | 4,223,400 | 3,992,517 | 7,662 | (230,883) |
| 532 - PERS | 2,776,609 | 3,133,149 | 2,733,262 | 3,273,167 | 3,190,170 | 456,908 | (82,997) |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**10 - General Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 533 - OASDI/Medicare | 1,267,351 | 1,157,004 | 1,278,511 | 1,172,740 | 1,189,010 | (89,501) | 16,270 |
| 534 - Health & Welfare | 7,027,212 | 8,330,279 | 7,261,205 | 9,042,019 | 8,562,282 | 1,301,077 | (479,737) |
| 535 - State Unemployment Insurance | 82,652 | 154,721 | 81,196 | 157,983 | 23,638 | (57,558) | (134,345) |
| 536 - Workers Compensation | 431,254 | 387,033 | 481,308 | 392,524 | 445,423 | (35,884) | 52,899 |
| 537 - Retiree Benefits | 20,398 | | 18,084 | | | (18,084) | |
| **53 - Employee Benefits** | **16,163,687** | **17,105,031** | **15,838,420** | **18,261,833** | **17,403,040** | **1,564,620** | **(858,793)** |
| **54 - Supplies and Materials** | | | | | | | |
| 541 - Instructional Supplies | 174,847 | 121,665 | 59,167 | 123,145 | 123,145 | 63,978 | |
| 543 - Non-Instructional Supplies | 297,609 | 416,462 | 333,601 | 410,213 | 410,213 | 76,612 | |
| **54 - Supplies and Materials** | **472,456** | **538,127** | **392,768** | **533,358** | **533,358** | **140,590** | |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 551 - Personal Services | 578,104 | 730,166 | 520,211 | 730,166 | 730,166 | 209,955 | |
| 552 - Travel & Conference | 414,748 | 421,956 | 464,877 | 421,956 | 421,956 | (42,921) | |
| 554 - Insurance | | 230,000 | 195,480 | 230,000 | 230,000 | 34,520 | |
| 555 - Utilities & Operating Expenses | 48,423 | 61,428 | 49,241 | 61,428 | 61,428 | 12,187 | |
| 556 - Rents, Leases & Repairs | 128,516 | 125,193 | 90,438 | 125,193 | 125,193 | 34,755 | |
| 557 - Adv/Legal Fees/Audits/Elections | 59,581 | 83,039 | 90,256 | 83,039 | 83,039 | (7,217) | |
| 558 - Other Services | 33 | 315,128 | 1,348 | 246,444 | 328,115 | 326,767 | 81,671 |
| **55 - Other Operating Expenses and Services** | **1,229,405** | **1,966,910** | **1,411,852** | **1,898,226** | **1,979,898** | **568,046** | **81,671** |
| **56 - Capital Outlay** | | | | | | | |
| 563 - Library Books | 33,027 | | | | | | |
| 564 - Equipment | 79,094 | 85,088 | 67,998 | 85,088 | 85,088 | 17,090 | |
| **56 - Capital Outlay** | **112,120** | **85,088** | **67,998** | **85,088** | **85,088** | **17,090** | |
| **57 - Other Outgo** | | | | | | | |
| 573 - Interfund Transfers Out | 48,406 | 140,079 | 174,828 | 1,434,957 | 197,096 | 22,268 | (1,237,861) |
| 576 - Other Payments to/for Students | 13,075 | | | | | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

10 - General Fund

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **57 - Other Outgo** | **61,481** | **140,079** | **174,828** | **1,434,957** | **197,096** | **22,268** | **(1,237,861)** |
| **Expense** | **57,866,257** | **60,687,046** | **58,225,024** | **64,314,258** | **62,387,643** | **4,162,619** | **(1,926,615)** |
| **1 - San Jose City College** | **(53,769,248)** | **(55,124,631)** | **(53,795,162)** | **(59,703,008)** | **(57,678,796)** | **(3,883,634)** | **2,024,212** |
| **2 - Evergreen Valley College** | | | | | | | |
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 481 - Federal Revenue | 24,902 | | 32,328 | | | (32,328) | |
| 486 - State Revenue | 70,672 | | 81,659 | | 87,060 | 5,401 | 87,060 |
| 488 - Local Revenue | 4,992,854 | 4,874,167 | 4,516,594 | 4,574,878 | 4,574,878 | 58,284 | |
| 489 - Other Financing Sources | 1,142,429 | 925,519 | 1,234,617 | 623,362 | 704,296 | (530,320) | 80,935 |
| **48 - Revenue** | **6,230,857** | **5,799,686** | **5,865,198** | **5,198,240** | **5,366,234** | **(498,964)** | **167,995** |
| **Income** | **6,230,857** | **5,799,686** | **5,865,198** | **5,198,240** | **5,366,234** | **(498,964)** | **167,995** |
| **Expense** | | | | | | | |
| **51 - Academic Salaries** | | | | | | | |
| 511 - Instructional Salaries, Regular Sal Sch. | 11,732,322 | 12,735,728 | 11,836,665 | 12,701,427 | 12,252,572 | 415,907 | (448,855) |
| 512 - Noninstructional Sal., Regular Sal. Sch. | 5,584,916 | 5,855,794 | 6,142,567 | 6,059,540 | 6,058,825 | (83,742) | (715) |
| 513 - Instructional Salaries, Nonregular Sch. | 13,284,644 | 9,596,594 | 13,721,995 | 9,676,186 | 9,920,452 | (3,801,542) | 244,266 |
| 514 - Noninstructional Salaries, Nonreg. Sch. | 510,677 | 1,303,375 | 661,260 | 1,342,476 | 1,303,375 | 642,115 | (39,101) |
| **51 - Academic Salaries** | **31,112,558** | **29,491,491** | **32,362,486** | **29,779,630** | **29,535,224** | **(2,827,262)** | **(244,406)** |
| **52 - Classified Salaries** | | | | | | | |
| 521 - Noninstructional Sal., Reg Full-time Sch | 8,323,302 | 9,512,512 | 8,699,513 | 9,872,030 | 9,945,836 | 1,246,323 | 73,806 |
| 522 - Instructional Aides, Reg. Full-time Sch. | 1,276,827 | 1,581,285 | 1,286,328 | 1,499,814 | 1,533,273 | 246,945 | 33,459 |
| 523 - Noninstructional Sal., Non-reg Full-time | 192,704 | 70,725 | 263,074 | 70,725 | 70,725 | (192,349) | |
| 524 - Instructional Aides, Non-reg. Full-time | 148,830 | 169,597 | 153,048 | 169,597 | 169,597 | 16,549 | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**10 - General Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **52 - Classified Salaries** | **9,941,663** | **11,334,119** | **10,401,962** | **11,612,167** | **11,719,431** | **1,317,469** | **107,264** |
| **53 - Employee Benefits** | | | | | | | |
| 531 - STRS | 4,483,978 | 4,201,977 | 3,878,187 | 4,317,291 | 4,174,254 | 296,068 | (143,037) |
| 532 - PERS | 3,039,794 | 3,307,610 | 3,119,249 | 3,396,491 | 3,246,099 | 126,850 | (150,392) |
| 533 - OASDI/Medicare | 1,294,640 | 1,270,653 | 1,370,361 | 1,257,938 | 1,268,806 | (101,554) | 10,868 |
| 534 - Health & Welfare | 6,955,657 | 8,297,705 | 7,400,383 | 8,815,874 | 8,465,606 | 1,065,223 | (350,268) |
| 535 - State Unemployment Insurance | 82,542 | 184,180 | 85,786 | 182,643 | 51,256 | (34,530) | (131,387) |
| 536 - Workers Compensation | 439,339 | 498,825 | 509,681 | 491,322 | 547,455 | 37,774 | 56,133 |
| 537 - Retiree Benefits | 20,047 | 402,552 | 20,222 | 402,552 | 402,552 | 382,330 | |
| **53 - Employee Benefits** | **16,315,997** | **18,163,502** | **16,383,868** | **18,864,112** | **18,156,029** | **1,772,160** | **(708,083)** |
| **54 - Supplies and Materials** | | | | | | | |
| 541 - Instructional Supplies | 2,711 | 104 | 10 | 104 | 104 | 94 | |
| 543 - Non-Instructional Supplies | 241,236 | 260,733 | 231,980 | 267,272 | 266,513 | 34,533 | (760) |
| **54 - Supplies and Materials** | **243,947** | **260,837** | **231,989** | **267,376** | **266,617** | **34,627** | **(760)** |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 551 - Personal Services | 263,564 | 205,775 | 325,513 | 204,857 | 218,061 | (107,452) | 13,204 |
| 552 - Travel & Conference | 184,584 | 183,370 | 141,266 | 183,791 | 188,941 | 47,675 | 5,150 |
| 554 - Insurance | | 173,712 | 211,320 | 211,320 | 211,320 | | |
| 555 - Utilities & Operating Expenses | 36,978 | 39,712 | 43,125 | 39,712 | 39,712 | (3,413) | |
| 556 - Rents, Leases & Repairs | 37,516 | 122,421 | 77,412 | 121,896 | 121,896 | 44,484 | |
| 557 - Adv/Legal Fees/Audits/Elections | 32,790 | 16,205 | 61,035 | 16,205 | 16,205 | (44,831) | |
| 558 - Other Services | 1,807 | 1,186,083 | 1,606 | 1,100,319 | 991,526 | 989,921 | (108,793) |
| **55 - Other Operating Expenses and Services** | **557,238** | **1,927,278** | **861,278** | **1,878,100** | **1,787,661** | **926,383** | **(90,439)** |
| **56 - Capital Outlay** | | | | | | | |
| 563 - Library Books | 12,549 | 5,733 | 16,589 | 5,733 | 5,733 | (10,856) | |
| 564 - Equipment | 29,629 | 29,500 | 96,791 | 29,500 | 29,500 | (67,291) | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

10 - General Fund

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **56 - Capital Outlay** | **42,178** | **35,233** | **113,380** | **35,233** | **35,233** | **(78,147)** | |
| **57 - Other Outgo** | | | | | | | |
| 573 - Interfund Transfers Out | 77,628 | 87,564 | 1,541 | 87,564 | 176,570 | 175,029 | 89,006 |
| 576 - Other Payments to/for Students | | 1,000 | 1,700 | | | (1,700) | |
| **57 - Other Outgo** | **77,628** | **88,564** | **3,241** | **87,564** | **176,570** | **173,329** | **89,006** |
| **Expense** | **58,291,210** | **61,301,024** | **60,358,205** | **62,524,182** | **61,676,764** | **1,318,560** | **(847,417)** |
| **2 - Evergreen Valley College** | **(52,060,353)** | **(55,501,338)** | **(54,493,007)** | **(57,325,942)** | **(56,310,530)** | **(1,817,524)** | **1,015,412** |
| **4 - San Jose Evergreen Community College Extension** | | | | | | | |
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 488 - Local Revenue | | 309,842 | 291,545 | 309,842 | 309,842 | 18,298 | |
| **48 - Revenue** | | **309,842** | **291,545** | **309,842** | **309,842** | **18,298** | |
| **Income** | | **309,842** | **291,545** | **309,842** | **309,842** | **18,298** | |
| **Expense** | | | | | | | |
| **51 - Academic Salaries** | | | | | | | |
| 512 - Noninstructional Sal., Regular Sal. Sch. | 30,561 | 68,242 | 68,718 | 71,768 | 73,162 | 4,444 | 1,394 |
| 513 - Instructional Salaries, Nonregular Sch. | | | 20,689 | | | (20,689) | |
| 514 - Noninstructional Salaries, Nonreg. Sch. | 14,200 | | 8,179 | | | (8,179) | |
| **51 - Academic Salaries** | **44,761** | **68,242** | **97,586** | **71,768** | **73,162** | **(24,424)** | **1,394** |
| **52 - Classified Salaries** | | | | | | | |
| 521 - Noninstructional Sal., Reg Full-time Sch | 360,881 | 574,689 | 467,445 | 614,398 | 626,213 | 158,768 | 11,815 |
| 523 - Noninstructional Sal., Non-reg Full-time | 6,331 | | 6,055 | | | (6,055) | |
| **52 - Classified Salaries** | **367,213** | **574,689** | **473,500** | **614,398** | **626,213** | **152,713** | **11,815** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

10 - General Fund

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **53 - Employee Benefits** | | | | | | | |
| 531 - STRS | 8,554 | | 17,512 | 756 | | (17,512) | (756) |
| 532 - PERS | 97,403 | 172,369 | 125,194 | 185,081 | 184,635 | 59,441 | (446) |
| 533 - OASDI/Medicare | 28,706 | 47,327 | 37,674 | 48,494 | 50,333 | 12,659 | 1,839 |
| 534 - Health & Welfare | 158,455 | 199,549 | 199,999 | 214,698 | 214,747 | 14,748 | 49 |
| 535 - State Unemployment Insurance | 823 | 3,217 | 1,142 | 3,331 | 350 | (792) | (2,981) |
| 536 - Workers Compensation | 4,503 | 7,698 | 6,838 | 7,981 | 9,543 | 2,705 | 1,562 |
| **53 - Employee Benefits** | **298,444** | **430,160** | **388,359** | **460,341** | **459,608** | **71,249** | **(733)** |
| **54 - Supplies and Materials** | | | | | | | |
| 541 - Instructional Supplies | 19,262 | 20,200 | 10,000 | 20,200 | 20,200 | 10,200 | |
| 543 - Non-Instructional Supplies | 5,006 | 11,100 | 11,157 | 11,100 | 11,100 | (57) | |
| **54 - Supplies and Materials** | **24,268** | **31,300** | **21,157** | **31,300** | **31,300** | **10,143** | |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 551 - Personal Services | 7,853 | 6,536 | 5,028 | 6,536 | 6,536 | 1,508 | |
| 552 - Travel & Conference | 134 | 800 | 705 | 800 | 800 | 95 | |
| 555 - Utilities & Operating Expenses | 43,336 | 87,140 | 102,108 | 87,140 | 87,140 | (14,968) | |
| 556 - Rents, Leases & Repairs | 6,315 | 12,138 | 4,698 | 12,138 | 12,138 | 7,440 | |
| 557 - Adv/Legal Fees/Audits/Elections | | 7,862 | 5 | 7,862 | 7,862 | 7,857 | |
| **55 - Other Operating Expenses and Services** | **57,638** | **114,476** | **112,544** | **114,476** | **114,476** | **1,932** | |
| **Expense** | **792,323** | **1,218,867** | **1,093,147** | **1,292,284** | **1,304,759** | **211,612** | **12,475** |
| **4 - San Jose Evergreen Community College Extension** | **(792,323)** | **(909,025)** | **(801,602)** | **(982,441)** | **(994,917)** | **(193,314)** | **(12,475)** |
| **9 - District Services** | | | | | | | |
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 481 - Federal Revenue | | | 552 | | | (552) | |

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**10 - General Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 486 - State Revenue | 14,396,806 | 12,060,085 | 12,675,554 | 12,311,542 | 12,548,214 | (127,340) | 236,672 |
| 488 - Local Revenue | 152,447,713 | 154,903,125 | 156,972,044 | 160,686,479 | 160,686,479 | 3,714,435 | |
| 489 - Other Financing Sources | 41,739 | | | | | | |
| **48 - Revenue** | **166,886,258** | **166,963,210** | **169,648,150** | **172,998,021** | **173,234,693** | **3,586,543** | **236,672** |
| **Income** | **166,886,258** | **166,963,210** | **169,648,150** | **172,998,021** | **173,234,693** | **3,586,543** | **236,672** |
| **Expense** | | | | | | | |
| **51 - Academic Salaries** | | | | | | | |
| 512 - Noninstructional Sal., Regular Sal. Sch. | 475,087 | 775,738 | 895,787 | 790,655 | 802,866 | (92,921) | 12,211 |
| 514 - Noninstructional Salaries, Nonreg. Sch. | 67,293 | 50,000 | 85,172 | 61,195 | 59,413 | (25,759) | (1,782) |
| **51 - Academic Salaries** | **542,380** | **825,738** | **980,959** | **851,850** | **862,279** | **(118,680)** | **10,429** |
| **52 - Classified Salaries** | | | | | | | |
| 521 - Noninstructional Sal., Reg Full-time Sch | 12,066,097 | 13,183,992 | 11,162,957 | 13,823,748 | 13,304,332 | 2,141,375 | (519,416) |
| 522 - Instructional Aides, Reg. Full-time Sch. | 68,555 | 58,000 | 14,823 | 60,000 | 60,000 | 45,177 | |
| 523 - Noninstructional Sal., Non-reg Full-time | 565,216 | 186,477 | 588,835 | 92,771 | 91,152 | (497,683) | (1,619) |
| 524 - Instructional Aides, Non-reg. Full-time | 337,607 | 273,000 | 79,933 | 250,000 | 250,000 | 170,067 | |
| **52 - Classified Salaries** | **13,037,475** | **13,701,469** | **11,846,547** | **14,226,519** | **13,705,484** | **1,858,937** | **(521,035)** |
| **53 - Employee Benefits** | | | | | | | |
| 531 - STRS | 4,455,430 | 4,511,139 | 4,854,009 | 4,839,366 | 5,274,124 | 420,116 | 434,759 |
| 532 - PERS | 2,951,744 | 3,535,379 | 2,775,924 | 3,737,457 | 3,752,867 | 976,943 | 15,410 |
| 533 - OASDI/Medicare | 931,823 | 929,557 | 864,594 | 908,485 | 883,947 | 19,353 | (24,538) |
| 534 - Health & Welfare | 3,688,378 | 5,205,946 | 3,883,961 | 5,823,488 | 6,420,339 | 2,536,378 | 596,851 |
| 535 - State Unemployment Insurance | 25,457 | 69,871 | 25,161 | 69,612 | 6,961 | (18,200) | (62,651) |
| 536 - Workers Compensation | 132,792 | 168,926 | 145,242 | 166,697 | 189,899 | 44,657 | 23,202 |
| **53 - Employee Benefits** | **12,185,625** | **14,420,818** | **12,548,890** | **15,545,105** | **16,528,137** | **3,979,247** | **983,032** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

10 - General Fund

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **54 - Supplies and Materials** | | | | | | | |
| 541 - Instructional Supplies | 19 | 3,000 | | | | | |
| 543 - Non-Instructional Supplies | 392,804 | 521,180 | 522,720 | 537,220 | 536,920 | 14,200 | (300) |
| **54 - Supplies and Materials** | **392,823** | **524,180** | **522,720** | **537,220** | **536,920** | **14,200** | **(300)** |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 551 - Personal Services | 4,593,705 | 5,653,347 | 5,577,767 | 5,764,525 | 6,335,520 | 757,753 | 570,995 |
| 552 - Travel & Conference | 213,400 | 260,195 | 215,101 | 270,141 | 270,141 | 55,040 | |
| 554 - Insurance | 235,465 | 164,000 | 227,932 | 380,000 | 380,000 | 152,068 | |
| 555 - Utilities & Operating Expenses | 6,994,816 | 6,189,920 | 6,768,855 | 6,798,020 | 6,825,020 | 56,165 | 27,000 |
| 556 - Rents, Leases & Repairs | 977,688 | 700,381 | 1,106,811 | 1,043,500 | 1,001,500 | (105,311) | (42,000) |
| 557 - Adv/Legal Fees/Audits/Elections | 1,128,958 | 1,071,073 | 773,232 | 786,640 | 820,640 | 47,408 | 34,000 |
| 558 - Other Services | 1,180,949 | 2,034,742 | 1,173,469 | 1,154,250 | 829,250 | (344,219) | (325,000) |
| **55 - Other Operating Expenses and Services** | **15,324,980** | **16,073,658** | **15,843,167** | **16,197,076** | **16,462,071** | **618,904** | **264,995** |
| **56 - Capital Outlay** | | | | | | | |
| 564 - Equipment | 70,311 | 94,227 | 48,085 | 92,000 | 73,299 | 25,214 | (18,701) |
| **56 - Capital Outlay** | **70,311** | **94,227** | **48,085** | **92,000** | **73,299** | **25,214** | **(18,701)** |
| **57 - Other Outgo** | | | | | | | |
| 573 - Interfund Transfers Out | 15,264,503 | 8,007,997 | 16,550,491 | 6,965,057 | 8,246,972 | (8,303,519) | 1,281,915 |
| 576 - Other Payments to/for Students | | | 23 | | | (23) | |
| 579 - Contingency & Contra Appropriation | | 1,780,129 | | 571,803 | 1,835,288 | 1,835,288 | 1,263,485 |
| **57 - Other Outgo** | **15,264,503** | **9,788,126** | **16,550,514** | **7,536,860** | **10,082,260** | **(6,468,254)** | **2,545,400** |
| **Expense** | **56,818,096** | **55,428,216** | **58,340,883** | **54,986,630** | **58,250,450** | **(90,433)** | **3,263,820** |
| **9 - District Services** | **110,068,161** | **111,534,994** | **111,307,268** | **118,011,391** | **114,984,243** | **3,676,976** | **(3,027,148)** |
| **10 - General Fund** | **3,446,238** | **0** | **2,217,497** | **0** | **0** | **(2,217,497)** | |

ii. Fund 12 Budget Stabilization

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**12 - Budget Stabilization Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| <u>**Income**</u> | | | | | | | |
| 48978 - Interfund Transfers In (10 fr 12) | 715,878 | | 105,000 | | | (105,000) | |
| **48 - Revenue** | **715,878** | | **105,000** | | | **(105,000)** | |
| **Income** | **715,878** | | **105,000** | | | **(105,000)** | |
| **12 - Budget Stabilization Fund** | **715,878** | | **105,000** | | | **(105,000)** | |
| *Beginning Fund Balance, July 1st* | | | *$4,465,878* | | *$4,570,878* | | |
| *Ending Fund Balance, June, 30th* | | | *$4,570,878* | | *$4,570,878* | | |

iii. Fund 14 Student Success Enhancement Fund

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**
**FY 2026-2027 Adopted Budget**
**General Revenue and Expenditure Activity**

**14 - Student Success Enhancement Fd**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| 48853 - Retail Center Lease Revenue | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | | |
| **48 - Revenue** | **25,000** | **25,000** | **25,000** | **25,000** | **25,000** | | |
| **Income** | **25,000** | **25,000** | **25,000** | **25,000** | **25,000** | | |
| **14 - Student Success Enhancement Fd** | **25,000** | **25,000** | **25,000** | **25,000** | **25,000** | | |
| *Beginning Fund Balance, July 1st* | | | *$410,450* | | *$435,450* | | |
| *Ending Fund Balance, June, 30th* | | | *$435,450* | | *$460,450* | | |

iv. Fund 15 Facility Rentals

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

**FY 2026-2027 Adopted Budget**

**General Revenue and Expenditure Activity**

**15 - Facility Rental Auxiliary Fund**

| Consolidated | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48874 - Use of Facilities | 523,427 | 400,000 | 397,979 | 400,000 | 400,000 | 2,021 | |
| **48 - Revenue** | **523,427** | **400,000** | **397,979** | **400,000** | **400,000** | **2,021** | |
| **Income** | **523,427** | **400,000** | **397,979** | **400,000** | **400,000** | **2,021** | |
| **Expense** | | | | | | | |
| **52 - Classified Salaries** | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | 125,146 | 293,595 | 284,332 | 301,121 | 315,993 | 31,661 | 14,872 |
| 52111 - Regular, Professional Growth | 150 | | 600 | | | (600) | |
| 52351 - Overtime | 10,552 | | 19,904 | 20,000 | 20,000 | 96 | |
| **52 - Classified Salaries** | **135,847** | **293,595** | **304,836** | **321,121** | **335,993** | **31,157** | **14,872** |
| **53 - Employee Benefits** | | | | | | | |
| 53220 - PERS Reg Classified | 34,267 | 78,712 | 80,436 | 80,730 | 83,422 | 2,986 | 2,692 |
| 53320 - OASDI-Classified/Non-Instr Cert. | 10,480 | 22,459 | 24,375 | 23,036 | 24,174 | (201) | 1,138 |
| 53420 - H & W - Non-Instruction | 69,180 | 136,342 | 124,689 | 147,861 | 147,865 | 23,176 | 4 |
| 53520 - Unemployment Insurance - Non-Instruction | 274 | 1,468 | 642 | 1,505 | 159 | (483) | (1,346) |
| 53620 - Workers Comp - Non-Instruction | 1,499 | 3,516 | 3,845 | 3,606 | 4,312 | 467 | 706 |
| **53 - Employee Benefits** | **115,700** | **242,497** | **233,987** | **256,738** | **259,932** | **25,945** | **3,194** |
| **54 - Supplies and Materials** | | | | | | | |
| 54300 - Supplies - Non Instruction | 4,592 | 32,000 | 6,128 | 32,000 | 32,000 | 25,872 | |
| **54 - Supplies and Materials** | **4,592** | **32,000** | **6,128** | **32,000** | **32,000** | **25,872** | |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 55100 - Personal Services | | 88,400 | 30,712 | 88,400 | 88,400 | 57,688 | |
| 55130 - License Renewal Non-Instr | | | 270 | | | (270) | |
| 55200 - Conference | 1,645 | | | | | | |
| 55230 - Mileage Expense | 500 | | | | | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**15 - Facility Rental Auxiliary Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 55510 - Telephone | 176 | | | | | | |
| 55620 - Repairs | | 20,000 | 2,265 | 20,000 | 20,000 | 17,735 | |
| 55625 - Repairs Pm Agreements | 28,314 | 32,610 | 25,732 | 32,610 | 32,610 | 6,878 | |
| 55711 - Advertising | | | 11,413 | | | (11,413) | |
| 55715 - Printing/Reprographics Expense | 3,184 | 10,000 | 3,177 | 10,000 | 10,000 | 6,823 | |
| 55800 - Other Operating Expense | 5,066 | 10,000 | 3,429 | 10,000 | 10,000 | 6,571 | |
| 55820 - Undistributed Funded Programs | | 4,413,591 | | 4,023,134 | 4,102,101 | 4,102,101 | 78,967 |
| **55 - Other Operating Expenses and Services** | **38,885** | **4,574,601** | **76,998** | **4,184,144** | **4,263,111** | **4,186,112** | **78,967** |
| **56 - Capital Outlay** | | | | | | | |
| 56411 - Equipment - ($200 Through $4,999) | 30,201 | 220,189 | 9,758 | 220,189 | 220,189 | 210,431 | |
| 56413 - Equipment - 3 yrs life | | 222,372 | | 222,372 | 222,372 | 222,372 | |
| 56418 - Capitalizable Eqpt - 8 yr life | 23,365 | | 20,494 | | | (20,494) | |
| **56 - Capital Outlay** | **53,565** | **442,561** | **30,252** | **442,561** | **442,561** | **412,309** | |
| **Expense** | **348,590** | **5,585,254** | **652,201** | **5,236,564** | **5,333,597** | **4,681,396** | **97,033** |
| **15 - Facility Rental Auxiliary Fund** | **174,838** | **(5,185,254)** | **(254,222)** | **(4,836,564)** | **(4,933,597)** | **(4,679,375)** | **(97,033)** |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| 48874 - Use of Facilities | 246,185 | 200,000 | 190,189 | 200,000 | 200,000 | 9,811 | |
| **48 - Revenue** | **246,185** | **200,000** | **190,189** | **200,000** | **200,000** | **9,811** | |
| **Income** | **246,185** | **200,000** | **190,189** | **200,000** | **200,000** | **9,811** | |
| Expense | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | 37,401 | 197,563 | 189,355 | 200,230 | 210,105 | 20,750 | 9,875 |
| 52111 - Regular, Professional Growth | 150 | | 600 | | | (600) | |
| 52351 - Overtime | 1,682 | | 3,466 | | | (3,466) | |
| **52 - Classified Salaries** | **39,233** | **197,563** | **193,421** | **200,230** | **210,105** | **16,684** | **9,875** |
| 53220 - PERS Reg Classified | 10,532 | 52,966 | 54,973 | 53,681 | 55,468 | 495 | 1,787 |
| 53320 - OASDI-Classified/Non-Instr Cert. | 3,081 | 15,113 | 15,829 | 15,318 | 16,074 | 245 | 756 |
| 53420 - H & W - Non-Instruction | 14,629 | 77,762 | 66,012 | 84,033 | 84,041 | 18,029 | 8 |
| 53520 - Unemployment Insurance - Non-Instruction | 81 | 988 | 419 | 1,001 | 106 | (313) | (895) |
| 53620 - Workers Comp - Non-Instruction | 443 | 2,366 | 2,511 | 2,398 | 2,867 | 356 | 469 |
| **53 - Employee Benefits** | **28,766** | **149,195** | **139,744** | **156,431** | **158,556** | **18,812** | **2,125** |
| 55100 - Personal Services | | | 30,712 | | | (30,712) | |
| 55510 - Telephone | 176 | | | | | | |
| 55820 - Undistributed Funded Programs | | 1,961,674 | | 1,688,190 | 1,761,176 | 1,761,176 | 72,987 |
| **55 - Other Operating Expenses and Services** | **176** | **1,961,674** | **30,712** | **1,688,190** | **1,761,176** | **1,730,464** | **72,987** |
| 56411 - Equipment - ($200 Through $4,999) | | | 7,471 | | | (7,471) | |
| **56 - Capital Outlay** | | | **7,471** | | | **(7,471)** | |
| **Expense** | **68,174** | **2,308,432** | **371,348** | **2,044,851** | **2,129,837** | **1,758,489** | **84,987** |
| **1 - San Jose City College** | **178,011** | **(2,108,432)** | **(181,159)** | **(1,844,851)** | **(1,929,837)** | **(1,748,678)** | **(84,987)** |
| *Beginning Fund Balance, July 1st* | | | *$2,110,996* | | *$1,929,837* | | |
| *Ending Fund Balance, June, 30th* | | | *$1,929,837* | | *$0* | | |

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| 48874 - Use of Facilities | 277,242 | 200,000 | 207,790 | 200,000 | 200,000 | (7,790) | |
| **48 - Revenue** | **277,242** | **200,000** | **207,790** | **200,000** | **200,000** | **(7,790)** | |
| **Income** | **277,242** | **200,000** | **207,790** | **200,000** | **200,000** | **(7,790)** | |
| **Expense** | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | 87,745 | 96,032 | 94,977 | 100,891 | 105,888 | 10,911 | 4,997 |
| 52351 - Overtime | 8,870 | | 16,438 | 20,000 | 20,000 | 3,562 | |
| **52 - Classified Salaries** | **96,615** | **96,032** | **111,415** | **120,891** | **125,888** | **14,473** | **4,997** |
| 53220 - PERS Reg Classified | 23,735 | 25,746 | 25,463 | 27,049 | 27,954 | 2,491 | 905 |
| 53320 - OASDI-Classified/Non-Instr Cert. | 7,399 | 7,346 | 8,546 | 7,718 | 8,100 | (446) | 382 |
| 53420 - H & W - Non-Instruction | 54,551 | 58,580 | 58,676 | 63,828 | 63,824 | 5,148 | (4) |
| 53520 - Unemployment Insurance - Non-Instruction | 193 | 480 | 223 | 504 | 53 | (170) | (451) |
| 53620 - Workers Comp - Non-Instruction | 1,056 | 1,150 | 1,334 | 1,208 | 1,445 | 111 | 237 |
| **53 - Employee Benefits** | **86,934** | **93,302** | **94,243** | **100,307** | **101,376** | **7,133** | **1,069** |
| 54300 - Supplies - Non Instruction | 4,592 | 32,000 | 6,128 | 32,000 | 32,000 | 25,872 | |
| **54 - Supplies and Materials** | **4,592** | **32,000** | **6,128** | **32,000** | **32,000** | **25,872** | |
| 55100 - Personal Services | | 88,400 | | 88,400 | 88,400 | 88,400 | |
| 55130 - License Renewal Non-Instr | | | 270 | | | (270) | |
| 55200 - Conference | 1,645 | | | | | | |
| 55230 - Mileage Expense | 500 | | | | | | |
| 55620 - Repairs | | 20,000 | 2,265 | 20,000 | 20,000 | 17,735 | |
| 55625 - Repairs Pm Agreements | 28,314 | 32,610 | 25,732 | 32,610 | 32,610 | 6,878 | |
| 55711 - Advertising | | | 11,413 | | | (11,413) | |
| 55715 - Printing/Reprographics Expense | 3,184 | 10,000 | 3,177 | 10,000 | 10,000 | 6,823 | |
| 55800 - Other Operating Expense | 5,066 | 10,000 | 3,429 | 10,000 | 10,000 | 6,571 | |
| 55820 - Undistributed Funded Programs | | 2,451,917 | | 2,334,944 | 2,340,924 | 2,340,924 | 5,980 |
| **55 - Other Operating Expenses and Services** | **38,710** | **2,612,927** | **46,286** | **2,495,954** | **2,501,934** | **2,455,648** | **5,980** |

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 56411 - Equipment - ($200 Through $4,999) | 30,201 | 220,189 | 2,287 | 220,189 | 220,189 | 217,902 | |
| 56413 - Equipment - 3 yrs life | | 222,372 | | 222,372 | 222,372 | 222,372 | |
| 56418 - Capitalizable Eqpt - 8 yr life | 23,365 | | 20,494 | | | (20,494) | |
| **56 - Capital Outlay** | **53,565** | **442,561** | **22,781** | **442,561** | **442,561** | **419,781** | |
| **Expense** | **280,415** | **3,276,822** | **280,853** | **3,191,713** | **3,203,760** | **2,922,907** | **12,046** |
| **2 - Evergreen Valley College** | **(3,174)** | **(3,076,822)** | **(73,063)** | **(2,991,713)** | **(3,003,760)** | **(2,930,697)** | **(12,046)** |
| *Beginning Fund Balance, July 1st* | | | *$3,076,822* | | *$3,003,760* | | |
| *Ending Fund Balance, June, 30th* | | | *$3,003,760* | | *$0* | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

19 - East San Jose Fund

| Consolidated | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| 48 - Revenue | | | | | | | |
| 48690 - Other State Income | | | 15,859 | | 16,652 | 793 | 16,652 |
| 48959 - Interfund Transfers In (19 fr 10) | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | (0) | |
| **48 - Revenue** | **1,250,000** | **1,250,000** | **1,265,859** | **1,250,000** | **1,266,652** | **793** | **16,652** |
| **Income** | **1,250,000** | **1,250,000** | **1,265,859** | **1,250,000** | **1,266,652** | **793** | **16,652** |
| Expense | | | | | | | |
| 51 - Academic Salaries | | | | | | | |
| 51220 - Mgmt Contract Salaries | 29,416 | | | | | | |
| 51310 - Hourly Instr - Day | 359,115 | 313,000 | 402,192 | 313,000 | 313,000 | (89,192) | |
| 51340 - Hourly Instr - Smr Session | 4,315 | | | | | | |
| 51400 - Hrly Cert Sal-Non Teach | | | 3,398 | | | (3,398) | |
| **51 - Academic Salaries** | **392,846** | **313,000** | **405,589** | **313,000** | **313,000** | **(92,589)** | |
| 52 - Classified Salaries | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | 155,205 | 100,490 | 100,307 | 100,761 | 105,799 | 5,492 | 5,038 |
| 52120 - Classified Managers Non Instru | | 145,888 | | | | | |
| 52210 - Regular Instructional Aide - Uni | | | 37,383 | | | (37,383) | |
| 52351 - Overtime | 537 | | 173 | | | (173) | |
| **52 - Classified Salaries** | **155,742** | **246,378** | **137,863** | **100,761** | **105,799** | **(32,064)** | **5,038** |
| 53 - Employee Benefits | | | | | | | |
| 53110 - STRS | 50,370 | 58,225 | 40,080 | 58,225 | 58,225 | 18,145 | |
| 53120 - STRS Non-Instructional | 9,334 | | 260 | | 16,652 | 16,392 | 16,652 |
| 53220 - PERS Reg Classified | 41,941 | 66,054 | 36,927 | 27,014 | 27,931 | (8,996) | 917 |
| 53310 - OASDI Certif/Instr Aide | 4,803 | 4,539 | 6,967 | 4,539 | 4,539 | (2,428) | |
| 53320 - OASDI-Classified/Non-Instr Cert. | 12,852 | 18,656 | 10,567 | 7,708 | 8,094 | (2,473) | 386 |
| 53410 - H & W - Instruction | 16,757 | | 17,507 | | | (17,507) | |
| 53420 - H & W - Non-Instruction | 42,210 | 57,000 | 39,168 | 16,399 | 16,397 | (22,771) | (2) |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

19 - East San Jose Fund

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 53510 - Unemployment Insurance - Instruction | 670 | 626 | 816 | 626 | 626 | (190) | |
| 53520 - Unemployment Insurance - Non-Instruction | 431 | 1,231 | 276 | 504 | 53 | (223) | (451) |
| 53610 - Workers Comp - Instruction | 3,739 | 3,380 | 4,821 | 3,380 | 3,380 | (1,441) | |
| 53620 - Workers Comp - Non-Instruction | 2,442 | 2,950 | 1,668 | 1,207 | 1,444 | (224) | 237 |
| 53730 - Retiree Benefit - APPLE - Inst | 1,193 | | 412 | | | (412) | |
| **53 - Employee Benefits** | **186,742** | **212,661** | **159,469** | **119,602** | **137,341** | **(22,128)** | **17,739** |
| **54 - Supplies and Materials** | | | | | | | |
| 54100 - Supplies Instruction | | 20,000 | | 20,000 | 55,000 | 55,000 | 35,000 |
| 54110 - Software Instruction (Over $200) | | | | | 5,000 | 5,000 | 5,000 |
| 54300 - Supplies - Non Instruction | 335 | | | | 55,000 | 55,000 | 55,000 |
| 54301 - Food & Food Serv - Non-Instr | 1,518 | | 2,765 | | 13,000 | 10,235 | 13,000 |
| 54320 - Copier Supplies | | | | | 800 | 800 | 800 |
| **54 - Supplies and Materials** | **1,853** | **20,000** | **2,765** | **20,000** | **128,800** | **126,035** | **108,800** |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 55100 - Personal Services | 31,008 | | | 110,439 | 270,439 | 270,439 | 160,000 |
| 55110 - License Renewal Instr | | | | | 3,000 | 3,000 | 3,000 |
| 55200 - Conference | | | 817 | | 30,000 | 29,183 | 30,000 |
| 55210 - Field Trips | | | | | 5,000 | 5,000 | 5,000 |
| 55230 - Mileage Expense | | | | | 2,000 | 2,000 | 2,000 |
| 55711 - Advertising | | | 60,000 | | | (60,000) | |
| 55715 - Printing/Reprographics Expense | | | | | 500 | 500 | 500 |
| 55810 - Postage | | | | | 500 | 500 | 500 |
| 55820 - Undistributed Funded Programs | | 736,198 | | 586,198 | 264,613 | 264,613 | (321,585) |
| 55830 - Other Operating Expense | | | 16,207 | | 3,785 | (12,422) | 3,785 |
| **55 - Other Operating Expenses and Services** | **31,008** | **736,198** | **77,024** | **696,637** | **579,837** | **502,813** | **(116,800)** |
| **56 - Capital Outlay** | | | | | | | |
| 56312 - E-Books | | | | | 2,000 | 2,000 | 2,000 |
| 56411 - Equipment - ($200 Through $4,999) | | | | | 6,000 | 6,000 | 6,000 |
| **56 - Capital Outlay** | | | | | **8,000** | **8,000** | **8,000** |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

19 - East San Jose Fund

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 57 - Other Outgo | | | | | | | |
| 57300 - Interfund Transfers Out | 1,138,250 | | | | | | |
| **57 - Other Outgo** | **1,138,250** | | | | | | |
| **Expense** | **1,906,441** | **1,528,237** | **782,711** | **1,250,000** | **1,272,777** | **490,066** | **22,777** |
| **19 - East San Jose Fund** | **(656,441)** | **(278,237)** | **483,148** | | **(6,125)** | **(489,273)** | **(6,125)** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48959 - Interfund Transfers In (19 fr 10) | 388,041 | 399,770 | 399,770 | 399,770 | 399,770 | (0) | |
| **48 - Revenue** | **388,041** | **399,770** | **399,770** | **399,770** | **399,770** | **(0)** | |
| **Income** | **388,041** | **399,770** | **399,770** | **399,770** | **399,770** | **(0)** | |
| **Expense** | | | | | | | |
| **51 - Academic Salaries** | | | | | | | |
| 51220 - Mgmt Contract Salaries | 29,416 | | | | | | |
| 51310 - Hourly Instr - Day | 359,115 | 313,000 | 264,831 | 313,000 | 313,000 | 48,169 | |
| 51340 - Hourly Instr - Smr Session | 4,315 | | | | | | |
| 51400 - Hrly Cert Sal-Non Teach | | | 3,398 | | | (3,398) | |
| **51 - Academic Salaries** | **392,846** | **313,000** | **268,229** | **313,000** | **313,000** | **44,771** | |
| **52 - Classified Salaries** | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | 62,519 | | | | | | |
| 52210 - Regular Instructional Aide - Uni | | | 37,383 | | | (37,383) | |
| **52 - Classified Salaries** | **62,519** | | **37,383** | | | **(37,383)** | |
| **53 - Employee Benefits** | | | | | | | |
| 53110 - STRS | 50,370 | 58,225 | 14,404 | 58,225 | 58,225 | 43,821 | |
| 53120 - STRS Non-Instructional | 9,334 | | 260 | | | (260) | |
| 53220 - PERS Reg Classified | 16,870 | | 10,022 | | | (10,022) | |
| 53310 - OASDI Certif/Instr Aide | 4,803 | 4,539 | 4,944 | 4,539 | 4,539 | (405) | |
| 53320 - OASDI-Classified/Non-Instr Cert. | 5,665 | | 2,863 | | | (2,863) | |
| 53410 - H & W - Instruction | 16,757 | | 17,507 | | | (17,507) | |
| 53420 - H & W - Non-Instruction | 27,734 | | 23,695 | | | (23,695) | |
| 53510 - Unemployment Insurance - Instruction | 670 | 626 | 537 | 626 | 626 | 89 | |
| 53520 - Unemployment Insurance - Non-Instruction | 243 | | 75 | | | (75) | |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 53610 - Workers Comp - Instruction | 3,739 | 3,380 | 3,180 | 3,380 | 3,380 | 201 | |
| 53620 - Workers Comp - Non-Instruction | 1,417 | | 464 | | | (464) | |
| 53730 - Retiree Benefit - APPLE - Inst | 1,193 | | | | | | |
| **53 - Employee Benefits** | **138,794** | **66,770** | **77,951** | **66,770** | **66,770** | **(11,181)** | |
| **54 - Supplies and Materials** | | | | | | | |
| 54100 - Supplies Instruction | | 20,000 | | 20,000 | 20,000 | 20,000 | |
| **54 - Supplies and Materials** | | **20,000** | | **20,000** | **20,000** | **20,000** | |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 55100 - Personal Services | 1,008 | | | | | | |
| 55830 - Other Operating Expense | | | 16,207 | | | (16,207) | |
| **55 - Other Operating Expenses and Services** | **1,008** | | **16,207** | | | **(16,207)** | |
| **Expense** | **595,167** | **399,770** | **399,770** | **399,770** | **399,770** | **0** | |
| **1 - San Jose City College** | **(207,125)** | | | | | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

19 - East San Jose Fund
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| 48 - Revenue | | | | | | | |
| 48959 - Interfund Transfers In (19 fr 10) | 569,125 | 586,198 | 586,198 | 586,198 | 586,198 | | |
| **48 - Revenue** | **569,125** | **586,198** | **586,198** | **586,198** | **586,198** | | |
| **Income** | **569,125** | **586,198** | **586,198** | **586,198** | **586,198** | | |
| Expense | | | | | | | |
| 51 - Academic Salaries | | | | | | | |
| 51310 - Hourly Instr - Day | | | 137,361 | | | (137,361) | |
| **51 - Academic Salaries** | | | **137,361** | | | **(137,361)** | |
| 53 - Employee Benefits | | | | | | | |
| 53110 - STRS | | | 9,817 | | | (9,817) | |
| 53310 - OASDI Certif/Instr Aide | | | 2,023 | | | (2,023) | |
| 53510 - Unemployment Insurance - Instruction | | | 279 | | | (279) | |
| 53610 - Workers Comp - Instruction | | | 1,641 | | | (1,641) | |
| 53730 - Retiree Benefit - APPLE - Inst | | | 412 | | | (412) | |
| **53 - Employee Benefits** | | | **14,173** | | | **(14,173)** | |
| 54 - Supplies and Materials | | | | | | | |
| 54100 - Supplies Instruction | | | | | 35,000 | 35,000 | 35,000 |
| 54110 - Software Instruction (Over $200) | | | | | 5,000 | 5,000 | 5,000 |
| 54300 - Supplies - Non Instruction | | | | | 50,000 | 50,000 | 50,000 |
| 54301 - Food & Food Serv - Non-Instr | | | | | 8,000 | 8,000 | 8,000 |
| 54320 - Copier Supplies | | | | | 800 | 800 | 800 |
| **54 - Supplies and Materials** | | | | | **98,800** | **98,800** | **98,800** |
| 55 - Other Operating Expenses and Services | | | | | | | |
| 55100 - Personal Services | | | | | 180,000 | 180,000 | 180,000 |

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**19 - East San Jose Fund**
**2 - Evergreen Valley College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 55110 - License Renewal Instr | | | | | 3,000 | 3,000 | 3,000 |
| 55200 - Conference | | | | | 20,000 | 20,000 | 20,000 |
| 55210 - Field Trips | | | | | 5,000 | 5,000 | 5,000 |
| 55230 - Mileage Expense | | | | | 2,000 | 2,000 | 2,000 |
| 55711 - Advertising | | | 60,000 | | | (60,000) | |
| 55715 - Printing/Reprographics Expense | | | | | 500 | 500 | 500 |
| 55810 - Postage | | | | | 500 | 500 | 500 |
| 55820 - Undistributed Funded Programs | | 586,198 | | 586,198 | 264,613 | 264,613 | (321,585) |
| 55830 - Other Operating Expense | | | | | 3,785 | 3,785 | 3,785 |
| **55 - Other Operating Expenses and Services** | | **586,198** | **60,000** | **586,198** | **479,398** | **419,398** | **(106,800)** |
| **56 - Capital Outlay** | | | | | | | |
| 56312 - E-Books | | | | | 2,000 | 2,000 | 2,000 |
| 56411 - Equipment - ($200 Through $4,999) | | | | | 6,000 | 6,000 | 6,000 |
| **56 - Capital Outlay** | | | | | **8,000** | **8,000** | **8,000** |
| **57 - Other Outgo** | | | | | | | |
| 57300 - Interfund Transfers Out | 1,138,250 | | | | | | |
| **57 - Other Outgo** | **1,138,250** | | | | | | |
| **Expense** | **1,138,250** | **586,198** | **211,534** | **586,198** | **586,198** | **374,664** | |
| **2 - Evergreen Valley College** | **(569,125)** | | **374,664** | | | **(374,664)** | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**19 - East San Jose Fund**

**9 - District Services**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48690 - Other State Income | | | 15,859 | | 16,652 | 793 | 16,652 |
| 48959 - Interfund Transfers In (19 fr 10) | 292,834 | 264,032 | 264,032 | 264,032 | 264,032 | | |
| **48 - Revenue** | **292,834** | **264,032** | **279,891** | **264,032** | **280,684** | **793** | **16,652** |
| **Income** | **292,834** | **264,032** | **279,891** | **264,032** | **280,684** | **793** | **16,652** |
| **Expense** | | | | | | | |
| **52 - Classified Salaries** | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | 92,686 | 100,490 | 100,307 | 100,761 | 105,799 | 5,492 | 5,038 |
| 52120 - Classified Managers Non Instru | | 145,888 | | | | | |
| 52351 - Overtime | 537 | | 173 | | | (173) | |
| **52 - Classified Salaries** | **93,223** | **246,378** | **100,480** | **100,761** | **105,799** | **5,319** | **5,038** |
| **53 - Employee Benefits** | | | | | | | |
| 53110 - STRS | | | 15,859 | | | (15,859) | |
| 53120 - STRS Non-Instructional | | | | | 16,652 | 16,652 | 16,652 |
| 53220 - PERS Reg Classified | 25,072 | 66,054 | 26,904 | 27,014 | 27,931 | 1,027 | 917 |
| 53320 - OASDI-Classified/Non-Instr Cert. | 7,187 | 18,656 | 7,704 | 7,708 | 8,094 | 390 | 386 |
| 53420 - H & W - Non-Instruction | 14,476 | 57,000 | 15,473 | 16,399 | 16,397 | 924 | (2) |
| 53520 - Unemployment Insurance - Non-Instruction | 188 | 1,231 | 201 | 504 | 53 | (148) | (451) |
| 53620 - Workers Comp - Non-Instruction | 1,026 | 2,950 | 1,204 | 1,207 | 1,444 | 240 | 237 |
| **53 - Employee Benefits** | **47,948** | **145,891** | **67,346** | **52,832** | **70,571** | **3,226** | **17,739** |
| **54 - Supplies and Materials** | | | | | | | |
| 54300 - Supplies - Non Instruction | 335 | | | | 5,000 | 5,000 | 5,000 |
| 54301 - Food & Food Serv - Non-Instr | 1,518 | | 2,765 | | 5,000 | 2,235 | 5,000 |
| **54 - Supplies and Materials** | **1,853** | | **2,765** | | **10,000** | **7,235** | **10,000** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## FY 2026-2027 Adopted Budget

## General Revenue and Expenditure Activity

**19 - East San Jose Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **<u>55 - Other Operating Expenses and Services</u>** | | | | | | | |
| 55100 - Personal Services | 30,000 | | | 110,439 | 90,439 | 90,439 | (20,000) |
| 55200 - Conference | | | 817 | | 10,000 | 9,183 | 10,000 |
| 55820 - Undistributed Funded Programs | | 150,000 | | | | | |
| **55 - Other Operating Expenses and Services** | **30,000** | **150,000** | **817** | **110,439** | **100,439** | **99,622** | **(10,000)** |
| **Expense** | **173,024** | **542,269** | **171,408** | **264,032** | **286,809** | **115,402** | **22,777** |
| **19 - East San Jose Fund** | **119,810** | **(278,237)** | **108,484** | | **(6,125)** | **(114,609)** | **(6,125)** |
| *Beginning Fund Balance, July 1st* | | | *$1,689,511* | | *$1,797,995* | | |
| *Ending Fund Balance, June, 30th* | | | *$1,797,995* | | *$1,791,870* | | |

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## 8B. General Funds Restricted (GFR)

General Funds Restricted 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. GFR includes 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 GFR 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

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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 |
| $15 - Motorcycle permit | $15 - Motorcycle permit |
| $25 - BOGFW recipients | |
| $3 - Daily Permit | |

The collected fees must be expended for the purchase, construction, operation, maintenance, enforcement, and improvement of the parking facilities.

i. Fund 11 Parking

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**11 - Parking Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| 48878 - Parking Fees | 91,026 | 100,000 | 77,094 | 100,000 | 100,000 | 22,906 | |
| 48881 - Transportation Fee | 173,355 | 194,000 | 169,291 | 194,000 | 194,000 | 24,709 | |
| 48890 - Other Local Income | 2,479 | 2,000 | 2,000 | 2,000 | 2,000 | | |
| 48985 - Interfund Transfers In (11 fr 10) | 1,706,139 | 1,995,985 | 1,681,087 | 2,044,694 | 2,002,584 | 321,497 | (42,110) |
| **48 - Revenue** | **1,972,999** | **2,291,985** | **1,929,472** | **2,340,694** | **2,298,584** | **369,112** | **(42,110)** |
| **Income** | **1,972,999** | **2,291,985** | **1,929,472** | **2,340,694** | **2,298,584** | **369,112** | **(42,110)** |
| **Expense** | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | 522,288 | 760,148 | 571,646 | 777,645 | 815,598 | 243,952 | 37,953 |
| 52111 - Regular, Professional Growth | 330 | | 330 | | | (330) | |
| 52120 - Classified Managers Non Instru | 145,291 | 153,538 | 157,540 | 159,865 | 167,769 | 10,229 | 7,904 |
| 52130 - Classified Supervisors Non Ins | 63,894 | 67,183 | 58,945 | 54,761 | | (58,945) | (54,761) |
| 52351 - Overtime | 144,186 | | 120,043 | | | (120,043) | |
| **52 - Classified Salaries** | **875,989** | **980,869** | **908,504** | **992,271** | **983,367** | **74,863** | **(8,904)** |
| 53220 - PERS Reg Classified | 188,438 | 262,971 | 193,313 | 266,027 | 259,609 | 66,296 | (6,418) |
| 53320 - OASDI-Classified/Non-Instr Cert. | 64,017 | 71,963 | 66,762 | 72,388 | 71,143 | 4,381 | (1,245) |
| 53420 - H & W - Non-Instruction | 283,707 | 373,832 | 307,937 | 407,465 | 384,859 | 76,922 | (22,606) |
| 53520 - Unemployment Insurance - Non-Instruction | 1,752 | 4,904 | 1,817 | 4,961 | 491 | (1,326) | (4,470) |
| 53620 - Workers Comp - Non-Instruction | 9,508 | 11,746 | 10,792 | 11,882 | 13,415 | 2,623 | 1,533 |
| **53 - Employee Benefits** | **547,421** | **725,416** | **580,621** | **762,723** | **729,517** | **148,896** | **(33,206)** |
| 54300 - Supplies - Non Instruction | 15,229 | 12,000 | 6,000 | 12,000 | 12,000 | 6,000 | |
| 54310 - Software Non Instruction Over $200 | | 200 | | 200 | 200 | 200 | |
| **54 - Supplies and Materials** | **15,229** | **12,200** | **6,000** | **12,200** | **12,200** | **6,200** | |
| 55100 - Personal Services | 381,249 | 399,000 | 303,441 | 399,000 | 399,000 | 95,559 | |
| 55130 - License Renewal Non-Instr | 87,766 | 120,000 | 85,660 | 120,000 | 120,000 | 34,340 | |
| 55570 - Uniforms | 737 | 2,000 | | 2,000 | 2,000 | 2,000 | |
| 55625 - Repairs Pm Agreements | | 3,500 | 231 | 3,500 | 3,500 | 3,269 | |
| 55700 - Fees/Audits/Elections | 21,632 | 25,000 | 25,000 | 25,000 | 25,000 | | |

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**11 - Parking Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 55831 - Bank Charges | 5,967 | 4,000 | 5,775 | 4,000 | 4,000 | (1,775) | |
| **55 - Other Operating Expenses and Services** | **497,351** | **553,500** | **420,107** | **553,500** | **553,500** | **133,393** | |
| 56411 - Equipment - ($200 Through $4,999) | 15,944 | 20,000 | 14,240 | 20,000 | 20,000 | 5,760 | |
| 56418 - Capitalizable Eqpt - 8 yr life | 21,064 | | | | | | |
| **56 - Capital Outlay** | **37,008** | **20,000** | **14,240** | **20,000** | **20,000** | **5,760** | |
| **Expense** | **1,972,999** | **2,291,985** | **1,929,472** | **2,340,694** | **2,298,584** | **369,112** | **(42,110)** |

**11 - Parking Fund**

| | | |
|---|---|---|
| *Beginning Fund Balance, July 1st* | *$0* | *$0* |
| *Ending Fund Balance, June, 30th* | *$0* | *$0* |

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ii. Fund 13 Foundation Pass Through

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**
**FY 2026-2027 Adopted Budget**
**General Revenue and Expenditure Activity**

**13 - Foundation Pass Through**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| 48690 - Other State Income | 77 | | | | | | |
| 48958 - IInterfund Transfers In (13 fr 10) | 784,339 | 1,041,820 | 766,270 | 1,104,214 | 1,160,512 | 394,242 | 56,298 |
| **48 - Revenue** | **784,416** | **1,041,820** | **766,270** | **1,104,214** | **1,160,512** | **394,242** | **56,298** |
| **Income** | **784,416** | **1,041,820** | **766,270** | **1,104,214** | **1,160,512** | **394,242** | **56,298** |
| **Expense** | | | | | | | |
| 51220 - Mgmt Contract Salaries | 88,758 | 103,170 | 67,176 | 120,056 | 125,779 | 58,603 | 5,723 |
| 51400 - Hrly Cert Sal-Non Teach | 1,103 | | | | | | |
| **51 - Academic Salaries** | **89,861** | **103,170** | **67,176** | **120,056** | **125,779** | **58,603** | **5,723** |
| 52110 - Reg, Other Than Instruction - Un | 189,650 | 199,899 | 199,929 | 204,758 | 226,489 | 26,560 | 21,731 |
| 52120 - Classified Managers Non Instru | 227,437 | 237,194 | 228,470 | 250,729 | 263,024 | 34,554 | 12,295 |
| 52130 - Classified Supervisors Non Ins | | 121,719 | | 126,786 | 133,126 | 133,126 | 6,340 |
| 52310 - Hrly, Other Than Instruction | | | 2,587 | | | (2,587) | |
| 52351 - Overtime | 182 | | 1,663 | | | (1,663) | |
| **52 - Classified Salaries** | **417,269** | **558,812** | **432,650** | **582,273** | **622,639** | **189,989** | **40,366** |
| 53110 - STRS | 210 | | | | | | |
| 53120 - STRS Non-Instructional | 7,273 | 6,800 | 5,332 | 22,930 | 24,023 | 18,691 | 1,093 |
| 53220 - PERS Reg Classified | 114,147 | 167,931 | 99,819 | 156,106 | 164,376 | 64,557 | 8,270 |
| 53310 - OASDI Certif/Instr Aide | 16 | | | | | | |
| 53320 - OASDI-Classified/Non-Instr Cert. | 33,985 | 40,173 | 33,555 | 39,162 | 41,309 | 7,754 | 2,147 |
| 53410 - H & W - Instruction | 341 | | | | | | |
| 53420 - H & W - Non-Instruction | 114,750 | 153,699 | 120,507 | 171,766 | 171,801 | 51,294 | 35 |
| 53510 - Unemployment Insurance - Instruction | 2 | | | | | | |
| 53520 - Unemployment Insurance - Non-Instruction | 999 | 3,310 | 1,024 | 3,512 | 375 | (649) | (3,137) |
| 53610 - Workers Comp - Instruction | 12 | | | | | | |
| 53620 - Workers Comp - Non-Instruction | 5,552 | 7,925 | 6,209 | 8,409 | 10,210 | 4,001 | 1,801 |
| **53 - Employee Benefits** | **277,286** | **379,838** | **266,444** | **401,885** | **412,094** | **145,650** | **10,209** |
| **Expense** | **784,416** | **1,041,820** | **766,270** | **1,104,214** | **1,160,512** | **394,242** | **56,298** |
| *Beginning Fund Balance, July 1st* | | | *$0* | | *$0* | | |
| *Ending Fund Balance, June, 30th* | | | *$0* | | *$0* | | |

iii. Fund 17 Grants & Categorical Programs

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2026-2027 Adopted Budget

### General Revenue and Expenditure Activity

**17 - Grants / Categoricals**

**1 - San Jose City College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **1 - Federal** | | | | | | | |
| 481 - Federal Revenue | 2,116,607 | 2,315,266 | 1,597,852 | 1,061,279 | 1,110,053 | (487,799) | 48,774 |
| 489 - Other Financing Sources | 46,831 | | | | | | |
| **1 - Federal** | **2,163,438** | **2,315,266** | **1,597,852** | **1,061,279** | **1,110,053** | **(487,799)** | **48,774** |
| **2 - State** | | | | | | | |
| 481 - Federal Revenue | 149,928 | | | | | | |
| 486 - State Revenue | 14,956,388 | 33,931,356 | 18,021,455 | 29,313,820 | 30,523,500 | 12,502,045 | 1,209,680 |
| 488 - Local Revenue | 108,392 | | | | | | |
| **2 - State** | **15,214,708** | **33,931,356** | **18,021,455** | **29,313,820** | **30,523,500** | **12,502,045** | **1,209,680** |
| **3 - Local** | | | | | | | |
| 488 - Local Revenue | 560,558 | 998,979 | 727,761 | 305,000 | 286,481 | (441,280) | (18,519) |
| **3 - Local** | **560,558** | **998,979** | **727,761** | **305,000** | **286,481** | **(441,280)** | **(18,519)** |
| **Income** | **17,938,704** | **37,245,600** | **20,347,068** | **30,680,099** | **31,920,034** | **11,572,965** | **1,239,934** |
| **1 - San Jose City College** | **17,938,704** | **37,245,600** | **20,347,068** | **30,680,099** | **31,920,034** | **11,572,965** | **1,239,934** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
1 - San Jose City College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Expense | | | | | | | |
| 1 - Federal | | | | | | | |
| 10201 - Federal Work Study | | | | | | | |
| 11 - San Jose City College | 532,831 | 324,000 | 424,000 | 360,000 | 360,000 | (64,000) | |
| **10201 - Federal Work Study** | **532,831** | **324,000** | **424,000** | **360,000** | **360,000** | **(64,000)** | |
| 10401 - VATEA Main | | | | | | | |
| 11 - San Jose City College | 291,416 | 333,157 | 333,157 | 333,157 | 301,455 | (31,702) | (31,702) |
| **10401 - VATEA Main** | **291,416** | **333,157** | **333,157** | **333,157** | **301,455** | **(31,702)** | **(31,702)** |
| 10723 - Title V (Ganas Year 3) | | | | | | | |
| 11 - San Jose City College | 409,406 | 177,602 | 181,862 | | | (181,862) | |
| **10723 - Title V (Ganas Year 3)** | **409,406** | **177,602** | **181,862** | | | **(181,862)** | |
| 10724 - Title V: GANAS - Y4 | | | | | | | |
| 11 - San Jose City College | 327,929 | | | | | | |
| **10724 - Title V: GANAS - Y4** | **327,929** | | | | | | |
| 10731 - SJ State MESA YR 1 | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 32,000 | 79,306 | 79,306 | | | (79,306) | |
| **10731 - SJ State MESA YR 1** | **32,000** | **79,306** | **79,306** | | | **(79,306)** | |
| 10733 - MESA SJSU 23-24 Y3 | | | | | | | |
| 11 - San Jose City College | 95,000 | 87,000 | 45,229 | 87,000 | 204,771 | 159,542 | 117,771 |
| **10733 - MESA SJSU 23-24 Y3** | **95,000** | **87,000** | **45,229** | **87,000** | **204,771** | **159,542** | **117,771** |
| 10741 - Title V: Si Se Puede - Y1 | | | | | | | |
| 11 - San Jose City College | 168,504 | 585,770 | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 255,240 | 658,120 | 482,400 | 214,531 | 175,723 | (306,676) | (38,807) |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
1 - San Jose City College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **10741 - Title V: Si Se Puede - Y1** | **423,744** | **1,243,890** | **482,400** | **214,531** | **175,723** | **(306,676)** | **(38,807)** |
| **10801 - Veterans Administration** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 300 | 19,500 | 2,808 | 17,500 | 19,012 | 16,205 | 1,512 |
| **10801 - Veterans Administration** | **300** | **19,500** | **2,808** | **17,500** | **19,012** | **16,205** | **1,512** |
| **11101 - TANF** | | | | | | | |
| 11 - San Jose City College | 50,811 | 50,811 | 49,091 | 49,091 | 49,091 | | |
| **11101 - TANF** | **50,811** | **50,811** | **49,091** | **49,091** | **49,091** | | |
| **1 - Federal** | **2,163,438** | **2,315,266** | **1,597,852** | **1,061,279** | **1,110,053** | **(487,799)** | **48,774** |
| **2 - State** | | | | | | | |
| **20201 - EOP&S** | | | | | | | |
| 11 - San Jose City College | 1,627,431 | 1,792,274 | 1,668,802 | 1,743,883 | 1,743,883 | 75,081 | |
| 15 - SJCC Prior Year C/O and One-time Items | 311,709 | 125,135 | 164,843 | | 75,081 | (89,762) | 75,081 |
| **20201 - EOP&S** | **1,939,140** | **1,917,409** | **1,833,645** | **1,743,883** | **1,818,964** | **(14,680)** | **75,081** |
| **20203 - NextUp** | | | | | | | |
| 11 - San Jose City College | 76,805 | 347,527 | 173,354 | 412,201 | 412,201 | 238,847 | |
| 15 - SJCC Prior Year C/O and One-time Items | 377,778 | 583,500 | 270,722 | 412,201 | 235,071 | (35,651) | (177,130) |
| **20203 - NextUp** | **454,583** | **931,027** | **444,076** | **824,402** | **647,272** | **203,196** | **(177,130)** |
| **20212 - AB 1705 Equitable Placemen** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 162,449 | 95,476 | 95,476 | | | (95,476) | |
| **20212 - AB 1705 Equitable Placemen** | **162,449** | **95,476** | **95,476** | | | **(95,476)** | |
| **20228 - CPL** | | | | | | | |
| 11 - San Jose City College | | | 1,151 | | | (1,151) | |
| 15 - SJCC Prior Year C/O and One-time Items | | | | 50,000 | 48,849 | 48,849 | (1,151) |
| **20228 - CPL** | | | **1,151** | **50,000** | **48,849** | **47,697** | **(1,151)** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
1 - San Jose City College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 20301 - DSP | | | | | | | |
| 11 - San Jose City College | 749,192 | 1,284,182 | 823,530 | 1,159,240 | 1,189,014 | 365,484 | 29,774 |
| 15 - SJCC Prior Year C/O and One-time Items | 387,991 | 344,675 | 400,752 | 400,000 | 349,322 | (51,430) | (50,678) |
| **20301 - DSP** | **1,137,183** | **1,628,857** | **1,224,282** | **1,559,240** | **1,538,336** | **314,054** | **(20,904)** |
| 20305 - LGBTQ | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 24,624 | 131,074 | 112,657 | 113,988 | 85,326 | (27,330) | (28,661) |
| **20305 - LGBTQ** | **24,624** | **131,074** | **112,657** | **113,988** | **85,326** | **(27,330)** | **(28,661)** |
| 20307 - Student Transfer Achievement | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 352,799 | 133,722 | 104,872 | | 28,851 | (76,021) | 28,851 |
| **20307 - Student Transfer Achievement** | **352,799** | **133,722** | **104,872** | | **28,851** | **(76,021)** | **28,851** |
| 20308 - A2MEND | | | | | | | |
| 11 - San Jose City College | 1,437 | | 13,939 | 10,000 | | (13,939) | (10,000) |
| 15 - SJCC Prior Year C/O and One-time Items | | 13,035 | 13,035 | 13,939 | | (13,035) | (13,939) |
| **20308 - A2MEND** | **1,437** | **13,035** | **26,974** | **23,939** | | **(26,974)** | **(23,939)** |
| 20309 - Ethnic Studies | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 28,817 | 2,810 | 2,810 | | | (2,810) | |
| **20309 - Ethnic Studies** | **28,817** | **2,810** | **2,810** | | | **(2,810)** | |
| 20321 - Common Course Numbering | | | | | | | |
| 11 - San Jose City College | 57,778 | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 855,265 | 115,169 | 745,265 | 740,096 | 624,928 | (5,169) |
| **20321 - Common Course Numbering** | **57,778** | **855,265** | **115,169** | **745,265** | **740,096** | **624,928** | **(5,169)** |
| 20329 - 20329 Student Support Block One-Time | | | | | | | |
| 11 - San Jose City College | | | 30,732 | | | (30,732) | |
| 15 - SJCC Prior Year C/O and One-time Items | | | | 410,066 | 379,334 | 379,334 | (30,732) |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

17 - Grants / Categoricals
1 - San Jose City College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **20329 - 20329 Student Support Block One-Time** | | | **30,732** | **410,066** | **379,334** | **348,601** | **(30,732)** |
| **20400 - Student Equity & Achievement** | | | | | | | |
| 11 - San Jose City College | 1,383,287 | 2,392,497 | 1,505,485 | 2,392,497 | 2,583,762 | 1,078,277 | 191,265 |
| 15 - SJCC Prior Year C/O and One-time Items | 1,101,857 | 1,002,692 | 1,009,210 | 900,000 | 887,012 | (122,198) | (12,988) |
| **20400 - Student Equity & Achievement** | **2,485,143** | **3,395,189** | **2,514,695** | **3,292,497** | **3,470,774** | **956,078** | **178,277** |
| **20405 - Zero Textbook Cost Degree** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 53,306 | 79,554 | 36,254 | 49,554 | 43,300 | 7,046 | (6,254) |
| **20405 - Zero Textbook Cost Degree** | **53,306** | **79,554** | **36,254** | **49,554** | **43,300** | **7,046** | **(6,254)** |
| **20408 - Veteran Resource Center (SSSP)** | | | | | | | |
| 11 - San Jose City College | 32,000 | 58,782 | 58,782 | 58,782 | 52,904 | (5,878) | (5,878) |
| 15 - SJCC Prior Year C/O and One-time Items | 55,698 | 25,761 | 26,782 | | | (26,782) | |
| **20408 - Veteran Resource Center (SSSP)** | **87,698** | **84,543** | **85,564** | **58,782** | **52,904** | **(32,660)** | **(5,878)** |
| **20409 - Dream Resource Laison** | | | | | | | |
| 11 - San Jose City College | 70,709 | 82,049 | 81,373 | 84,837 | 84,837 | 3,464 | |
| 15 - SJCC Prior Year C/O and One-time Items | 0 | 11,340 | 11,340 | | 3,464 | (7,876) | 3,464 |
| **20409 - Dream Resource Laison** | **70,709** | **93,389** | **92,713** | **84,837** | **88,301** | **(4,412)** | **3,464** |
| **20415 - Zero Textbook Cost Degr-Accelr** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 95,000 | 2,327 | 80,000 | 92,673 | 90,346 | 12,673 |
| **20415 - Zero Textbook Cost Degr-Accelr** | | **95,000** | **2,327** | **80,000** | **92,673** | **90,346** | **12,673** |
| **20416 - Zero Textbook Cost Degr-Impact** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 320,000 | 53,620 | 290,000 | 266,380 | 212,761 | (23,620) |
| **20416 - Zero Textbook Cost Degr-Impact** | | **320,000** | **53,620** | **290,000** | **266,380** | **212,761** | **(23,620)** |
| **20421 - Basic Needs Centers** | | | | | | | |
| 11 - San Jose City College | 61,716 | 281,124 | 145,507 | 281,124 | 273,032 | 127,525 | (8,092) |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
<u>1 - San Jose City College</u>

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 15 - SJCC Prior Year C/O and One-time Items | 258,334 | 219,408 | 219,408 | 288,009 | 142,502 | (76,907) | (145,507) |
| **20421 - Basic Needs Centers** | **320,050** | **500,532** | **364,916** | **569,133** | **415,534** | **50,618** | **(153,599)** |
| **<u>20422 - Student Food House Spt-BasicNd</u>** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 268,783 | | | | | | |
| **20422 - Student Food House Spt-BasicNd** | **268,783** | | | | | | |
| **<u>20423 - Student Housing (Planning)</u>** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 229,002 | | 229,002 | 229,002 | 229,002 | |
| **20423 - Student Housing (Planning)** | | **229,002** | | **229,002** | **229,002** | **229,002** | |
| **<u>20426 - Emrgncy Aid Dream CADAA Onetim</u>** | | | | | | | |
| 11 - San Jose City College | | | 193,454 | | | (193,454) | |
| 15 - SJCC Prior Year C/O and One-time Items | | | | 93,724 | 270 | 270 | (93,454) |
| **20426 - Emrgncy Aid Dream CADAA Onetim** | | | **193,454** | **93,724** | **270** | **(193,184)** | **(93,454)** |
| **<u>20427 - 20427 ? Classified Employee Access Pilot Allocation</u>** | | | | | | | |
| 11 - San Jose City College | | | | | 40,379 | 40,379 | 40,379 |
| **20427 - 20427 ? Classified Employee Access Pilot Allocation** | | | | | **40,379** | **40,379** | **40,379** |
| **<u>20429 - AANHIPI</u>** | | | | | | | |
| 11 - San Jose City College | 11,864 | 118,799 | | 121,095 | 118,185 | 118,185 | (2,910) |
| 15 - SJCC Prior Year C/O and One-time Items | 240,278 | 106,335 | 106,935 | 121,095 | 121,095 | 14,160 | |
| **20429 - AANHIPI** | **252,142** | **225,134** | **106,935** | **242,190** | **239,280** | **132,345** | **(2,910)** |
| **<u>20430 - AAHPIS One-Time</u>** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 10,000 | 10,000 | | | (10,000) | |
| **20430 - AAHPIS One-Time** | | **10,000** | **10,000** | | | **(10,000)** | |
| **<u>20499 - 20499 Dream Resourc Ctr Emgcy Onetim</u>** | | | | | | | |
| 11 - San Jose City College | | | 29,870 | | | (29,870) | |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
1 - San Jose City College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 15 - SJCC Prior Year C/O and One-time Items | | | | 75,911 | 76,541 | 76,541 | 630 |
| **20499 - 20499 Dream Resourc Ctr Emgcy Onetim** | | | **29,870** | **75,911** | **76,541** | **46,671** | **630** |
| **20702 - IEPI Innovation&Effectiveness** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 57,370 | 128,763 | 45,039 | 71,103 | 83,724 | 38,685 | 12,621 |
| **20702 - IEPI Innovation&Effectiveness** | **57,370** | **128,763** | **45,039** | **71,103** | **83,724** | **38,685** | **12,621** |
| **20711 - Umoja Community Edu Foundation** | | | | | | | |
| 11 - San Jose City College | | | | 50,000 | 68,164 | 68,164 | 18,164 |
| 15 - SJCC Prior Year C/O and One-time Items | 113,051 | 72,543 | 76,924 | 68,164 | 68,164 | (8,760) | |
| **20711 - Umoja Community Edu Foundation** | **113,051** | **72,543** | **76,924** | **118,164** | **136,328** | **59,404** | **18,164** |
| **20731 - MESA Yr1** | | | | | | | |
| 11 - San Jose City College | 32,937 | 280,000 | | 280,000 | 372,980 | 372,980 | 92,980 |
| 15 - SJCC Prior Year C/O and One-time Items | 358,183 | 598,070 | 413,262 | 710,656 | 595,397 | 182,135 | (115,259) |
| **20731 - MESA Yr1** | **391,120** | **878,070** | **413,262** | **990,656** | **968,377** | **555,115** | **(22,279)** |
| **20801 - State Apport-Apprentices** | | | | | | | |
| 11 - San Jose City College | 8,240 | 380,042 | | 380,042 | 381,520 | 381,520 | 1,478 |
| 15 - SJCC Prior Year C/O and One-time Items | 83,542 | 2,006,247 | 353,626 | 1,726,337 | 1,881,308 | 1,527,682 | 154,972 |
| **20801 - State Apport-Apprentices** | **91,782** | **2,386,289** | **353,626** | **2,106,379** | **2,262,828** | **1,909,202** | **156,450** |
| **20804 - 20804 Apprent Pathways Demonstration C/O** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 9,425 | 190,575 | 158,878 | 148,214 | 31,697 | (127,181) | (116,517) |
| **20804 - 20804 Apprent Pathways Demonstration C/O** | **9,425** | **190,575** | **158,878** | **148,214** | **31,697** | **(127,181)** | **(116,517)** |
| **20811 - CA Apprenticeship Initiative** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 38,057 | | | | | | |
| **20811 - CA Apprenticeship Initiative** | **38,057** | | | | | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
1 - San Jose City College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 20812 - 20812 CA Apprentice Init-Googl Elmwd | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 36,128 | 366,192 | 112,492 | 271,637 | 253,700 | 141,208 | (17,937) |
| **20812 - 20812 CA Apprentice Init-Googl Elmwd** | **36,128** | **366,192** | **112,492** | **271,637** | **253,700** | **141,208** | **(17,937)** |
| 20816 - CA Apprentice Init - Teacher | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 126,237 | 1,154,467 | 280,620 | 369,682 | 873,847 | 593,227 | 504,166 |
| **20816 - CA Apprentice Init - Teacher** | **126,237** | **1,154,467** | **280,620** | **369,682** | **873,847** | **593,227** | **504,166** |
| 20818 - CAI - Apprntshp Demonstration | | | | | | | |
| 11 - San Jose City College | 108,392 | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 49,608 | 49,608 | | | (49,608) | |
| **20818 - CAI - Apprntshp Demonstration** | **108,392** | **49,608** | **49,608** | | | **(49,608)** | |
| 21001 - County Excess Costs Serv-CALWORKS | | | | | | | |
| 11 - San Jose City College | 116,538 | 199,850 | 134,753 | 199,850 | 199,850 | 65,097 | |
| **21001 - County Excess Costs Serv-CALWORKS** | **116,538** | **199,850** | **134,753** | **199,850** | **199,850** | **65,097** | |
| 21201 - CALWORKS | | | | | | | |
| 11 - San Jose City College | 192,874 | 327,735 | 185,382 | 319,525 | 319,525 | 134,143 | |
| 15 - SJCC Prior Year C/O and One-time Items | 62,571 | 134,861 | 30,242 | 104,454 | 238,797 | 208,556 | 134,343 |
| **21201 - CALWORKS** | **255,446** | **462,596** | **215,624** | **423,979** | **558,322** | **342,699** | **134,343** |
| 21301 - Financial Aid Administration | | | | | | | |
| 11 - San Jose City College | 249,923 | 335,367 | 200,102 | 346,757 | 336,028 | 135,926 | (10,729) |
| 15 - SJCC Prior Year C/O and One-time Items | 85,435 | 85,444 | 85,444 | 80,000 | 146,655 | 61,211 | 66,655 |
| **21301 - Financial Aid Administration** | **335,358** | **420,811** | **285,546** | **426,757** | **482,683** | **197,137** | **55,926** |
| 21302 - Financial Aid Technology | | | | | | | |
| 11 - San Jose City College | | 36,244 | | 36,787 | 36,208 | 36,208 | (579) |
| 15 - SJCC Prior Year C/O and One-time Items | 36,184 | 36,244 | 36,244 | 36,787 | 36,787 | 543 | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
1 - San Jose City College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **21302 - Financial Aid Technology** | **36,184** | **72,488** | **36,244** | **73,574** | **72,995** | **36,751** | **(579)** |
| **21303 - Fin Aid Admin SFAA - One Time** | | | | | | | |
| 11 - San Jose City College | 55,747 | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 64,445 | 64,445 | | | (64,445) | |
| **21303 - Fin Aid Admin SFAA - One Time** | **55,747** | **64,445** | **64,445** | | | **(64,445)** | |
| **21401 - Block Grant - Instructional Support** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 24,947 | 843,347 | 115,169 | 730,637 | 728,178 | 613,008 | (2,459) |
| **21401 - Block Grant - Instructional Support** | **24,947** | **843,347** | **115,169** | **730,637** | **728,178** | **613,008** | **(2,459)** |
| **21507 - Block Grant - Phy Plant 22-23** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 759,271 | 400,000 | 208,977 | 358,977 | (41,023) | 150,000 |
| **21507 - Block Grant - Phy Plant 22-23** | | **759,271** | **400,000** | **208,977** | **358,977** | **(41,023)** | **150,000** |
| **21508 - Block Grant-Physic Plant 23-24** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 33,098 | | 33,098 | 33,098 | 33,098 | |
| **21508 - Block Grant-Physic Plant 23-24** | | **33,098** | | **33,098** | **33,098** | **33,098** | |
| **21611 - Covid 19 Recovery Block Grant** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 76,959 | 731,554 | 97,234 | 634,967 | 634,967 | 537,733 | |
| **21611 - Covid 19 Recovery Block Grant** | **76,959** | **731,554** | **97,234** | **634,967** | **634,967** | **537,733** | |
| **22004 - Guided Pathways Allocation** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | (160,567) | | | | | | |
| **22004 - Guided Pathways Allocation** | **(160,567)** | | | | | | |
| **22005 - Student Succ Completion Grant** | | | | | | | |
| 11 - San Jose City College | 883,154 | 872,805 | 1,424,148 | 1,364,326 | 1,305,213 | (118,935) | (59,113) |
| 15 - SJCC Prior Year C/O and One-time Items | | 1,159,334 | 593,931 | 491,521 | 2,671 | (591,260) | (488,850) |
| **22005 - Student Succ Completion Grant** | **883,154** | **2,032,139** | **2,018,079** | **1,855,847** | **1,307,884** | **(710,195)** | **(547,963)** |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
1 - San Jose City College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 22010 - Immed Action-Retention/Outreach | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 96,196 | | | | | | |
| **22010 - Immed Action-Retention/Outreach** | **96,196** | | | | | | |
| 22301 - CARE | | | | | | | |
| 11 - San Jose City College | 127,827 | 127,827 | 117,984 | 117,984 | 117,984 | | |
| **22301 - CARE** | **127,827** | **127,827** | **117,984** | **117,984** | **117,984** | | |
| 22418 - Rising Scholars Network | | | | | | | |
| 11 - San Jose City College | 153,000 | 515,562 | 63,587 | | | (63,587) | |
| 15 - SJCC Prior Year C/O and One-time Items | 137,528 | | | 488,458 | 451,975 | 451,975 | (36,483) |
| **22418 - Rising Scholars Network** | **290,528** | **515,562** | **63,587** | **488,458** | **451,975** | **388,389** | **(36,483)** |
| 22419 - Juvenile Justice | | | | | | | |
| 11 - San Jose City College | | | 10,455 | | | (10,455) | |
| 15 - SJCC Prior Year C/O and One-time Items | 61,853 | 1,483,601 | 377,853 | 1,280,132 | 1,326,159 | 948,306 | 46,027 |
| **22419 - Juvenile Justice** | **61,853** | **1,483,601** | **388,308** | **1,280,132** | **1,326,159** | **937,851** | **46,027** |
| 22500 - Lottery-Prop 20 Restricted | | | | | | | |
| 11 - San Jose City College | 318 | 233,468 | 146 | 373,480 | 284,497 | 284,351 | (88,983) |
| 15 - SJCC Prior Year C/O and One-time Items | 47,629 | 1,464,773 | 367,391 | 1,358,175 | 1,662,281 | 1,294,889 | 304,106 |
| **22500 - Lottery-Prop 20 Restricted** | **47,947** | **1,698,241** | **367,537** | **1,731,655** | **1,946,777** | **1,579,240** | **215,122** |
| 22594 - CRPP | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 138,519 | | | | | | |
| **22594 - CRPP** | **138,519** | | | | | | |
| 22597 - Equal Employment Opportunity | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | | | 42,154 | 42,154 | 42,154 | |
| **22597 - Equal Employment Opportunity** | | | | **42,154** | **42,154** | **42,154** | |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**17 - Grants / Categoricals**
**1 - San Jose City College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **22826 - Puente State** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | | | 100,000 | 100,000 | 100,000 | |
| **22826 - Puente State** | | | | **100,000** | **100,000** | **100,000** | |
| **25619 - Adult Education Block Grant** | | | | | | | |
| 11 - San Jose City College | 537,972 | 1,114,234 | 739,698 | 1,081,759 | 1,060,851 | 321,153 | (20,908) |
| 15 - SJCC Prior Year C/O and One-time Items | 356,963 | 512,251 | 512,026 | 216,352 | 342,061 | (169,965) | 125,710 |
| **25619 - Adult Education Block Grant** | **894,934** | **1,626,485** | **1,251,724** | **1,298,111** | **1,402,912** | **151,189** | **104,802** |
| **25623 - Healthcare Vocation - Adult Ed C/O** | | | | | | | |
| 11 - San Jose City College | | 1,700,158 | 411,533 | | | (411,533) | |
| 15 - SJCC Prior Year C/O and One-time Items | 416,564 | 303,185 | 303,185 | 512,379 | 1,288,625 | 985,440 | 776,246 |
| **25623 - Healthcare Vocation - Adult Ed C/O** | **416,564** | **2,003,343** | **714,718** | **512,379** | **1,288,625** | **573,907** | **776,246** |
| **25702 - California College Promise** | | | | | | | |
| 11 - San Jose City College | 160,572 | 509,458 | 153,128 | 420,102 | 418,338 | 265,210 | (1,764) |
| 15 - SJCC Prior Year C/O and One-time Items | 309,769 | 272,007 | 272,007 | 250,000 | 266,974 | (5,033) | 16,974 |
| **25702 - California College Promise** | **470,340** | **781,465** | **425,135** | **670,102** | **685,312** | **260,176** | **15,210** |
| **26202 - Strong Workforce Local - Yr2** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 1,365,884 | 1,125,676 | 1,125,676 | 1,132,811 | 1,132,811 | 7,135 | |
| **26202 - Strong Workforce Local - Yr2** | **1,365,884** | **1,125,676** | **1,125,676** | **1,132,811** | **1,132,811** | **7,135** | |
| **26203 - Strong Workforce Program** | | | | | | | |
| 11 - San Jose City College | | 1,065,390 | | 1,132,811 | 1,132,811 | 1,132,811 | |
| **26203 - Strong Workforce Program** | | **1,065,390** | | **1,132,811** | **1,132,811** | **1,132,811** | |
| **26204 - Strong Workforce Regional Plan** | | | | | | | |
| 11 - San Jose City College | | 570,364 | | 613,015 | 613,015 | 613,015 | |
| **26204 - Strong Workforce Regional Plan** | | **570,364** | | **613,015** | **613,015** | **613,015** | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
1 - San Jose City College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 26205 - Strong Workforce Regional -Yr2 | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 720,313 | 609,208 | 609,208 | 613,015 | 613,015 | 3,807 | |
| **26205 - Strong Workforce Regional -Yr2** | **720,313** | **609,208** | **609,208** | **613,015** | **613,015** | **3,807** | |
| 26218 - Strong Workforce K12 SJUSD | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 300,000 | 300,000 | | | (300,000) | |
| **26218 - Strong Workforce K12 SJUSD** | | **300,000** | **300,000** | | | **(300,000)** | |
| 26219 - Strong Workfrc K-12 R6 | | | | | | | |
| 11 - San Jose City College | 35,788 | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 60,212 | 43,500 | | | (43,500) | |
| **26219 - Strong Workfrc K-12 R6** | **35,788** | **60,212** | **43,500** | | | **(43,500)** | |
| 26321 - Cal Law - Pathway to Law CCCO | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 58,862 | | | | | | |
| **26321 - Cal Law - Pathway to Law CCCO** | **58,862** | | | | | | |
| 26322 - FCCC Program Pathway Mapper | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | | 60,000 | | | (60,000) | |
| **26322 - FCCC Program Pathway Mapper** | | | **60,000** | | | **(60,000)** | |
| 26402 - Mental Health Support Funds | | | | | | | |
| 11 - San Jose City College | 49,230 | 213,044 | 50,565 | 220,630 | 210,064 | 159,499 | (10,566) |
| 15 - SJCC Prior Year C/O and One-time Items | 147,952 | 163,814 | 163,814 | 160,630 | 170,065 | 6,250 | 9,435 |
| **26402 - Mental Health Support Funds** | **197,182** | **376,858** | **214,380** | **381,260** | **380,129** | **165,749** | **(1,131)** |
| **2 - State** | **15,214,708** | **33,931,356** | **18,021,491** | **29,313,820** | **30,523,500** | **12,502,009** | **1,209,680** |
| 3 - Local | | | | | | | |
| 31603 - CalEITC (UWBA) VITA | | | | | | | |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**17 - Grants / Categoricals**
**1 - San Jose City College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 11 - San Jose City College | 10,000 | | 9,500 | 9,500 | | (9,500) | (9,500) |
| 15 - SJCC Prior Year C/O and One-time Items | 9,991 | | | | | | |
| **31603 - CalEITC (UWBA) VITA** | **19,991** | | **9,500** | **9,500** | | **(9,500)** | **(9,500)** |
| **31612 - Sobrato Family Foundation** | | | | | | | |
| 11 - San Jose City College | 89,363 | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 210,637 | 145,378 | 47,390 | 65,259 | (80,118) | 17,869 |
| **31612 - Sobrato Family Foundation** | **89,363** | **210,637** | **145,378** | **47,390** | **65,259** | **(80,118)** | **17,869** |
| **31614 - Takeoff Men Color** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 17,765 | 56,833 | 56,833 | | | (56,833) | |
| **31614 - Takeoff Men Color** | **17,765** | **56,833** | **56,833** | | | **(56,833)** | |
| **32425 - Education Orientation Window** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 16,000 | 12,971 | 16,000 | 3,126 | (9,845) | (12,874) |
| **32425 - Education Orientation Window** | | **16,000** | **12,971** | **16,000** | **3,126** | **(9,845)** | **(12,874)** |
| **32804 - UC Regents Puente Project** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | 29,606 | 129,298 | 54,693 | | 10,000 | (44,693) | 10,000 |
| **32804 - UC Regents Puente Project** | **29,606** | **129,298** | **54,693** | | **10,000** | **(44,693)** | **10,000** |
| **32807 - SJSURF Regional K-16 Educ Coll** | | | | | | | |
| 11 - San Jose City College | 125,625 | 134,419 | 134,419 | | | (134,419) | |
| 15 - SJCC Prior Year C/O and One-time Items | | 20,000 | 20,000 | | | (20,000) | |
| **32807 - SJSURF Regional K-16 Educ Coll** | **125,625** | **154,419** | **154,419** | | | **(154,419)** | |
| **33416 - SVCF Equity Forward Anchor NW** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 230,000 | 74,883 | 186,031 | 155,117 | 80,233 | (30,915) |
| **33416 - SVCF Equity Forward Anchor NW** | | **230,000** | **74,883** | **186,031** | **155,117** | **80,233** | **(30,915)** |

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

### FY 2026-2027 Adopted Budget

### General Revenue and Expenditure Activity

**17 - Grants / Categoricals**

**1 - San Jose City College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **33417 - SVCF EFAN Operation** | | | | | | | |
| 11 - San Jose City College | 278,208 | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | 201,792 | 166,800 | 34,992 | 34,992 | (131,807) | |
| **33417 - SVCF EFAN Operation** | **278,208** | **201,792** | **166,800** | **34,992** | **34,992** | **(131,807)** | |
| **33519 - FCCC Shortened Course Offering** | | | | | | | |
| 11 - San Jose City College | | | 11,380 | | | (11,380) | |
| 15 - SJCC Prior Year C/O and One-time Items | | | | 11,086 | 9,453 | 9,453 | (1,633) |
| **33519 - FCCC Shortened Course Offering** | | | **11,380** | **11,086** | **9,453** | **(1,926)** | **(1,633)** |
| **34403 - San Jose Promise Local -EBAY** | | | | | | | |
| 15 - SJCC Prior Year C/O and One-time Items | | | 40,906 | | 8,533 | (32,372) | 8,533 |
| **34403 - San Jose Promise Local -EBAY** | | | **40,906** | | **8,533** | **(32,372)** | **8,533** |
| **3 - Local** | **560,558** | **998,979** | **727,761** | **305,000** | **286,481** | **(441,280)** | **(18,519)** |
| **Expense** | **17,938,704** | **37,245,600** | **20,347,104** | **30,680,099** | **31,920,034** | **11,572,930** | **1,239,934** |
| **1 - San Jose City College** | **(17,938,704)** | **(37,245,600)** | **(20,347,104)** | **(30,680,099)** | **(31,920,034)** | **(11,572,930)** | **(1,239,934)** |
| *Beginning Fund Balance, July 1st* | | | *$0* | | *$0* | | |
| *Ending Fund Balance, June, 30th* | | | *$0* | | *$0* | | |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **1 - Federal** | | | | | | | |
| 481 - Federal Revenue | 2,025,392 | 3,486,582 | 2,361,123 | 2,223,442 | 2,914,103 | 552,980 | 690,661 |
| **1 - Federal** | **2,025,392** | **3,486,582** | **2,361,123** | **2,223,442** | **2,914,103** | **552,980** | **690,661** |
| **2 - State** | | | | | | | |
| 486 - State Revenue | 13,517,743 | 25,496,973 | 16,377,640 | 21,856,069 | 23,475,890 | 7,098,251 | 1,619,821 |
| 489 - Other Financing Sources | | | | | 89,006 | 89,006 | 89,006 |
| **2 - State** | **13,517,743** | **25,496,973** | **16,377,640** | **21,856,069** | **23,564,896** | **7,187,257** | **1,708,827** |
| **3 - Local** | | | | | | | |
| 486 - State Revenue | 23,746 | 31,352 | | | 36,889 | 36,889 | 36,889 |
| 488 - Local Revenue | 162,840 | 502,094 | 322,031 | 407,262 | 792,945 | 470,914 | 385,683 |
| **3 - Local** | **186,586** | **533,446** | **322,031** | **407,262** | **829,835** | **507,803** | **422,573** |
| **Income** | **15,729,721** | **29,517,002** | **19,060,794** | **24,486,773** | **27,308,834** | **8,248,040** | **2,822,061** |
| **2 - Evergreen Valley College** | **15,729,721** | **29,517,002** | **19,060,794** | **24,486,773** | **27,308,834** | **8,248,040** | **2,822,061** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Expense** | | | | | | | |
| **1 - Federal** | | | | | | | |
| **10201 - Federal Work Study** | | | | | | | |
| 21 - Evergreen Valley College | 298,852 | 402,029 | 402,029 | 369,152 | 369,152 | (32,877) | |
| **10201 - Federal Work Study** | **298,852** | **402,029** | **402,029** | **369,152** | **369,152** | **(32,877)** | |
| **10302 - Trio - Upward Bound** | | | | | | | |
| 21 - Evergreen Valley College | 3,737 | 405,460 | | 405,460 | 405,460 | 405,460 | |
| 25 - EVC Prior Year C/O and One-time Items | 428,628 | 507,068 | 397,458 | 491,008 | 515,070 | 117,611 | 24,062 |
| **10302 - Trio - Upward Bound** | **432,365** | **912,528** | **397,458** | **896,468** | **920,530** | **523,071** | **24,062** |
| **10303 - Trio - Talent Search** | | | | | | | |
| 21 - Evergreen Valley College | 228,573 | 404,413 | 221,178 | | | (221,178) | |
| 25 - EVC Prior Year C/O and One-time Items | 227,563 | 229,966 | 240,987 | 175,517 | 199,412 | (41,575) | 23,895 |
| **10303 - Trio - Talent Search** | **456,136** | **634,379** | **462,165** | **175,517** | **199,412** | **(262,753)** | **23,895** |
| **10311 - AANAPISI Asian American** | | | | | | | |
| 21 - Evergreen Valley College | 767 | 375,000 | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 428,550 | 422,983 | 388,400 | | 34,583 | (353,818) | 34,583 |
| **10311 - AANAPISI Asian American** | **429,317** | **797,983** | **388,400** | | **34,583** | **(353,818)** | **34,583** |
| **10401 - VATEA Main** | | | | | | | |
| 21 - Evergreen Valley College | 244,276 | 272,131 | 272,131 | 258,524 | 275,493 | 3,362 | 16,969 |
| **10401 - VATEA Main** | **244,276** | **272,131** | **272,131** | **258,524** | **275,493** | **3,362** | **16,969** |
| **10650 - Silicon Valley Adv Manufactrng** | | | | | | | |
| 21 - Evergreen Valley College | | | 75,531 | | | (75,531) | |
| 25 - EVC Prior Year C/O and One-time Items | | | | | 557,713 | 557,713 | 557,713 |
| **10650 - Silicon Valley Adv Manufactrng** | | | **75,531** | | **557,713** | **482,181** | **557,713** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **10801 - Veterans Administration** | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 9,139 | 2,325 | 6,814 | 6,814 | 4,489 | |
| **10801 - Veterans Administration** | | **9,139** | **2,325** | **6,814** | **6,814** | **4,489** | |
| **10925 - NSF-SRI Badging Skills CTE** | | | | | | | |
| 21 - Evergreen Valley College | | | 72,102 | | | (72,102) | |
| 25 - EVC Prior Year C/O and One-time Items | | | | 106,718 | 120,901 | 120,901 | 14,183 |
| **10925 - NSF-SRI Badging Skills CTE** | | | **72,102** | **106,718** | **120,901** | **48,799** | **14,183** |
| **10935 - NSF S-STEM Biology** | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 102,041 | 396,252 | 140,343 | 236,652 | 255,909 | 115,566 | 19,257 |
| **10935 - NSF S-STEM Biology** | **102,041** | **396,252** | **140,343** | **236,652** | **255,909** | **115,566** | **19,257** |
| **10936 - NSF - SEA PHAGES** | | | | | | | |
| 21 - Evergreen Valley College | | | 87,042 | | | (87,042) | |
| 25 - EVC Prior Year C/O and One-time Items | | | | 111,956 | 111,956 | 111,956 | |
| **10936 - NSF - SEA PHAGES** | | | **87,042** | **111,956** | **111,956** | **24,915** | |
| **11101 - TANF** | | | | | | | |
| 21 - Evergreen Valley College | 40,255 | 39,641 | 39,641 | 39,641 | 39,641 | | |
| **11101 - TANF** | **40,255** | **39,641** | **39,641** | **39,641** | **39,641** | | |
| **11208 - YESS-ILP** | | | | | | | |
| 21 - Evergreen Valley College | 22,151 | 22,500 | 21,956 | 22,000 | 22,000 | 44 | |
| **11208 - YESS-ILP** | **22,151** | **22,500** | **21,956** | **22,000** | **22,000** | **44** | |
| **1 - Federal** | **2,025,392** | **3,486,582** | **2,361,123** | **2,223,442** | **2,914,103** | **552,980** | **690,661** |
| **2 - State** | | | | | | | |
| **20201 - EOP&S** | | | | | | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals

2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 21 - Evergreen Valley College | 617,567 | 1,025,165 | 586,811 | 997,485 | 997,485 | 410,674 | |
| 25 - EVC Prior Year C/O and One-time Items | 386,140 | 465,841 | 461,554 | 463,174 | 463,174 | 1,620 | |
| **20201 - EOP&S** | **1,003,707** | **1,491,006** | **1,048,365** | **1,460,659** | **1,460,659** | **412,293** | |
| **20203 - NextUp** | | | | | | | |
| 21 - Evergreen Valley College | 160,545 | 214,610 | 192,683 | 203,878 | 201,397 | 8,714 | (2,481) |
| 25 - EVC Prior Year C/O and One-time Items | 231,023 | 92,530 | 86,926 | | 21,927 | (64,999) | 21,927 |
| **20203 - NextUp** | **391,568** | **307,140** | **279,609** | **203,878** | **223,324** | **(56,285)** | **19,446** |
| **20212 - AB 1705 Equitable Placemen** | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 79,488 | 315,657 | 99,483 | 245,738 | 216,143 | 116,660 | (29,595) |
| **20212 - AB 1705 Equitable Placemen** | **79,488** | **315,657** | **99,483** | **245,738** | **216,143** | **116,660** | **(29,595)** |
| **20228 - CPL** | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | | | | 50,000 | 50,000 | 50,000 |
| **20228 - CPL** | | | | | **50,000** | **50,000** | **50,000** |
| **20301 - DSP** | | | | | | | |
| 21 - Evergreen Valley College | 401,106 | 1,363,690 | 883,690 | 1,295,505 | 867,772 | (15,918) | (427,733) |
| 25 - EVC Prior Year C/O and One-time Items | 304,051 | 598,866 | 599,336 | 480,000 | 480,000 | (119,336) | |
| **20301 - DSP** | **705,157** | **1,962,556** | **1,483,026** | **1,775,505** | **1,347,772** | **(135,254)** | **(427,733)** |
| **20305 - LGBTQ** | | | | | | | |
| 21 - Evergreen Valley College | | 69,240 | 20,276 | 65,778 | 65,778 | 45,502 | |
| 25 - EVC Prior Year C/O and One-time Items | 66,112 | 144,498 | 133,260 | 48,964 | 48,964 | (84,296) | |
| **20305 - LGBTQ** | **66,112** | **213,738** | **153,536** | **114,742** | **114,742** | **(38,794)** | |
| **20307 - Student Transfer Achievement** | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 119,703 | 445,514 | 81,444 | 364,070 | 364,070 | 282,626 | |
| **20307 - Student Transfer Achievement** | **119,703** | **445,514** | **81,444** | **364,070** | **364,070** | **282,626** | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 20308 - A2MEND | | | | | | | |
| 21 - Evergreen Valley College | 9,170 | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 21,399 | 2,650 | 34,885 | 32,384 | 29,734 | (2,500) |
| **20308 - A2MEND** | **9,170** | **21,399** | **2,650** | **34,885** | **32,384** | **29,734** | **(2,500)** |
| 20309 - Ethnic Studies | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 8,184 | | | | | | |
| **20309 - Ethnic Studies** | **8,184** | | | | | | |
| 20321 - Common Course Numbering | | | | | | | |
| 21 - Evergreen Valley College | 80,830 | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 832,213 | 51,854 | 788,527 | 780,358 | 728,504 | (8,169) |
| **20321 - Common Course Numbering** | **80,830** | **832,213** | **51,854** | **788,527** | **780,358** | **728,504** | **(8,169)** |
| 20329 - 20329 Student Support Block One-Time | | | | | | | |
| 21 - Evergreen Valley College | | | 23,062 | | | (23,062) | |
| 25 - EVC Prior Year C/O and One-time Items | | | | 400,960 | 398,306 | 398,306 | (2,654) |
| **20329 - 20329 Student Support Block One-Time** | | | **23,062** | **400,960** | **398,306** | **375,244** | **(2,654)** |
| 20400 - Student Equity & Achievement | | | | | | | |
| 21 - Evergreen Valley College | 2,209,480 | 2,596,114 | 1,722,397 | 2,466,308 | 2,799,075 | 1,076,679 | 332,767 |
| 25 - EVC Prior Year C/O and One-time Items | 368,389 | 210,190 | 386,634 | 672,425 | 873,717 | 487,084 | 201,292 |
| **20400 - Student Equity & Achievement** | **2,577,869** | **2,806,304** | **2,109,030** | **3,138,733** | **3,672,793** | **1,563,762** | **534,059** |
| 20405 - Zero Textbook Cost Degree | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 14,139 | 164,617 | 51,405 | | 93,212 | 41,807 | 93,212 |
| **20405 - Zero Textbook Cost Degree** | **14,139** | **164,617** | **51,405** | | **93,212** | **41,807** | **93,212** |
| 20408 - Veteran Resource Center (SSSP) | | | | | | | |
| 21 - Evergreen Valley College | 3,209 | 54,614 | | 51,883 | 49,153 | 49,153 | (2,730) |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 25 - EVC Prior Year C/O and One-time Items | 49,806 | 51,079 | 51,405 | 54,614 | 54,614 | 3,209 | |
| **20408 - Veteran Resource Center (SSSP)** | **53,015** | **105,693** | **51,405** | **106,497** | **103,767** | **52,362** | **(2,730)** |
| 20409 - Dream Resource Laison | | | | | | | |
| 21 - Evergreen Valley College | 14,771 | 86,371 | 26,371 | 82,052 | 82,052 | 55,681 | |
| 25 - EVC Prior Year C/O and One-time Items | 75,988 | 68,005 | 70,100 | 60,000 | 60,000 | (10,100) | |
| **20409 - Dream Resource Laison** | **90,759** | **154,376** | **96,471** | **142,052** | **142,052** | **45,581** | |
| 20415 - Zero Textbook Cost Degr-Accelr | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 180,000 | | | 390,000 | 390,000 | 390,000 |
| **20415 - Zero Textbook Cost Degr-Accelr** | | **180,000** | | | **390,000** | **390,000** | **390,000** |
| 20416 - Zero Textbook Cost Degr-Impact | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 320,000 | | | 110,000 | 110,000 | 110,000 |
| **20416 - Zero Textbook Cost Degr-Impact** | | **320,000** | | | **110,000** | **110,000** | **110,000** |
| 20421 - Basic Needs Centers | | | | | | | |
| 21 - Evergreen Valley College | 244,088 | 295,368 | 284,467 | 280,599 | 278,464 | (6,003) | (2,135) |
| 25 - EVC Prior Year C/O and One-time Items | 60,107 | 71,202 | 55,110 | 10,901 | 10,901 | (44,209) | |
| **20421 - Basic Needs Centers** | **304,195** | **366,570** | **339,577** | **291,500** | **289,365** | **(50,212)** | **(2,135)** |
| 20422 - Student Food House Spt-BasicNd | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 41,718 | 410,664 | 107,957 | 40,000 | 40,000 | (67,957) | |
| **20422 - Student Food House Spt-BasicNd** | **41,718** | **410,664** | **107,957** | **40,000** | **40,000** | **(67,957)** | |
| 20423 - Student Housing (Planning) | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 79,222 | | | 79,222 | 79,222 | 79,222 |
| **20423 - Student Housing (Planning)** | | **79,222** | | | **79,222** | **79,222** | **79,222** |
| 20426 - Emrgncy Aid Dream CADAA Onetim | | | | | | | |
| 21 - Evergreen Valley College | | | 99,400 | | | (99,400) | |

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## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

17 - Grants / Categoricals
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 25 - EVC Prior Year C/O and One-time Items | | | | | 65,625 | 65,625 | 65,625 |
| **20426 - Emrgncy Aid Dream CADAA Onetim** | | | **99,400** | | **65,625** | **(33,775)** | **65,625** |
| **20429 - AANHIPI** | | | | | | | |
| 21 - Evergreen Valley College | | 137,314 | | 130,448 | 132,834 | 132,834 | 2,386 |
| 25 - EVC Prior Year C/O and One-time Items | 40,053 | 372,881 | 376,261 | 137,314 | 137,314 | (238,947) | |
| **20429 - AANHIPI** | **40,053** | **510,195** | **376,261** | **267,762** | **270,148** | **(106,113)** | **2,386** |
| **20430 - AAHPIS One-Time** | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | | | | 10,000 | 10,000 | 10,000 |
| **20430 - AAHPIS One-Time** | | | | | **10,000** | **10,000** | **10,000** |
| **20499 - 20499 Dream Resourc Ctr Emgcy Onetim** | | | | | | | |
| 21 - Evergreen Valley College | | | | 108,336 | | | (108,336) |
| 25 - EVC Prior Year C/O and One-time Items | | | | | 108,336 | 108,336 | 108,336 |
| **20499 - 20499 Dream Resourc Ctr Emgcy Onetim** | | | | **108,336** | **108,336** | **108,336** | |
| **20711 - Umoja Community Edu Foundation** | | | | | | | |
| 21 - Evergreen Valley College | | | 47,251 | 80,988 | 80,988 | 33,737 | |
| 25 - EVC Prior Year C/O and One-time Items | 153,452 | 119,156 | 181,411 | 38,000 | 38,000 | (143,411) | |
| **20711 - Umoja Community Edu Foundation** | **153,452** | **119,156** | **228,662** | **118,988** | **118,988** | **(109,674)** | |
| **20815 - CA Apprentice Init - CARE** | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 223,073 | | | | | | |
| **20815 - CA Apprentice Init - CARE** | **223,073** | | | | | | |
| **20817 - CAI - LVN to R Nurse Planning** | | | | | | | |
| 21 - Evergreen Valley College | 43,903 | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 66,485 | | 35,137 | 35,137 | 35,137 | |
| **20817 - CAI - LVN to R Nurse Planning** | **43,903** | **66,485** | | **35,137** | **35,137** | **35,137** | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 20819 - | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | | 40,000 | | | (40,000) | |
| **20819 -** | | | **40,000** | | | **(40,000)** | |
| 21001 - County Excess Costs Serv-CALWORKS | | | | | | | |
| 21 - Evergreen Valley College | 143,086 | 167,489 | 101,580 | 142,489 | 142,489 | 40,909 | |
| **21001 - County Excess Costs Serv-CALWORKS** | **143,086** | **167,489** | **101,580** | **142,489** | **142,489** | **40,909** | |
| 21201 - CALWORKS | | | | | | | |
| 21 - Evergreen Valley College | 115,056 | 238,126 | 76,205 | 226,219 | 226,219 | 150,014 | |
| 25 - EVC Prior Year C/O and One-time Items | 197,311 | 157,185 | 124,328 | 161,921 | 161,921 | 37,593 | |
| **21201 - CALWORKS** | **312,368** | **395,311** | **200,533** | **388,140** | **388,140** | **187,606** | |
| 21301 - Financial Aid Administration | | | | | | | |
| 21 - Evergreen Valley College | 373,199 | 379,902 | 390,131 | 385,679 | 429,063 | 38,932 | 43,384 |
| **21301 - Financial Aid Administration** | **373,199** | **379,902** | **390,131** | **385,679** | **429,063** | **38,932** | **43,384** |
| 21302 - Financial Aid Technology | | | | | | | |
| 21 - Evergreen Valley College | | 37,975 | 23,713 | 36,076 | 37,619 | 13,906 | 1,543 |
| 25 - EVC Prior Year C/O and One-time Items | 74,401 | 37,695 | 37,695 | 14,262 | 14,262 | (23,433) | |
| **21302 - Financial Aid Technology** | **74,401** | **75,670** | **61,408** | **50,338** | **51,881** | **(9,527)** | **1,543** |
| 21303 - Fin Aid Admin SFAA - One Time | | | | | | | |
| 21 - Evergreen Valley College | 93,984 | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 39,182 | 39,182 | | | (39,182) | |
| **21303 - Fin Aid Admin SFAA - One Time** | **93,984** | **39,182** | **39,182** | | | **(39,182)** | |
| 21401 - Block Grant - Instructional Support | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 58,041 | 585,302 | 54,949 | 530,354 | 530,305 | 475,356 | (49) |
| **21401 - Block Grant - Instructional Support** | **58,041** | **585,302** | **54,949** | **530,354** | **530,305** | **475,356** | **(49)** |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**17 - Grants / Categoricals**
**2 - Evergreen Valley College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **21507 - Block Grant - Phy Plant 22-23** | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 53,304 | 716,810 | 856,930 | 35,207 | 328,480 | (528,450) | 293,272 |
| **21507 - Block Grant - Phy Plant 22-23** | **53,304** | **716,810** | **856,930** | **35,207** | **328,480** | **(528,450)** | **293,272** |
| **21508 - Block Grant-Physic Plant 23-24** | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 17,921 | 5,176 | | 5,144 | 5,176 | 5,176 | 33 |
| **21508 - Block Grant-Physic Plant 23-24** | **17,921** | **5,176** | | **5,144** | **5,176** | **5,176** | **33** |
| **21611 - Covid 19 Recovery Block Grant** | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 2,853,286 | 1,708,506 | 1,397,796 | 1,144,780 | (563,726) | (253,017) |
| **21611 - Covid 19 Recovery Block Grant** | | **2,853,286** | **1,708,506** | **1,397,796** | **1,144,780** | **(563,726)** | **(253,017)** |
| **22004 - Guided Pathways Allocation** | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 216,907 | | 3,269 | | | (3,269) | |
| **22004 - Guided Pathways Allocation** | **216,907** | | **3,269** | | | **(3,269)** | |
| **22005 - Student Succ Completion Grant** | | | | | | | |
| 21 - Evergreen Valley College | 2,161,501 | 1,705,673 | 1,776,923 | 1,620,389 | 1,550,540 | (226,383) | (69,849) |
| 25 - EVC Prior Year C/O and One-time Items | (1,298) | | | | | | |
| **22005 - Student Succ Completion Grant** | **2,160,203** | **1,705,673** | **1,776,923** | **1,620,389** | **1,550,540** | **(226,383)** | **(69,849)** |
| **22010 - Immed Action-Retention/Outreach** | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 102,601 | 364,974 | 215,479 | 149,500 | 149,500 | (65,979) | |
| **22010 - Immed Action-Retention/Outreach** | **102,601** | **364,974** | **215,479** | **149,500** | **149,500** | **(65,979)** | |
| **22301 - CARE** | | | | | | | |
| 21 - Evergreen Valley College | 81,429 | 136,964 | | 149,500 | 149,500 | 149,500 | |
| 25 - EVC Prior Year C/O and One-time Items | 38,832 | 70,706 | 70,753 | 167,701 | 167,701 | 96,948 | |
| **22301 - CARE** | **120,262** | **207,670** | **70,753** | **317,201** | **317,201** | **246,448** | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 22418 - Rising Scholars Network | | | | | | | |
| 21 - Evergreen Valley College | | 109,114 | 32,059 | 109,114 | 109,114 | 77,055 | |
| 25 - EVC Prior Year C/O and One-time Items | | | | 77,055 | 77,055 | 77,055 | |
| **22418 - Rising Scholars Network** | | **109,114** | **32,059** | **186,169** | **186,169** | **154,110** | |
| 22500 - Lottery-Prop 20 Restricted | | | | | | | |
| 21 - Evergreen Valley College | | 308,468 | | 308,468 | 308,468 | 308,468 | |
| 25 - EVC Prior Year C/O and One-time Items | 264,871 | 2,171,029 | 497,295 | 1,980,432 | 1,982,202 | 1,484,907 | 1,770 |
| **22500 - Lottery-Prop 20 Restricted** | **264,871** | **2,479,497** | **497,295** | **2,288,900** | **2,290,670** | **1,793,375** | **1,770** |
| 22593 - Cultural Competent Faculty PD | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 50,435 | | 50,435 | 50,435 | 50,435 | |
| **22593 - Cultural Competent Faculty PD** | | **50,435** | | **50,435** | **50,435** | **50,435** | |
| 22597 - Equal Employment Opportunity | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | | | | 42,154 | 42,154 | 42,154 |
| **22597 - Equal Employment Opportunity** | | | | | **42,154** | **42,154** | **42,154** |
| 25596 - Rebuild Nursing Infrastruct R2 | | | | | | | |
| 21 - Evergreen Valley College | | | | | 593,966 | 593,966 | 593,966 |
| **25596 - Rebuild Nursing Infrastruct R2** | | | | | **593,966** | **593,966** | **593,966** |
| 25597 - Rebuilding Nursing Infrastruct | | | | | | | |
| 21 - Evergreen Valley College | | | 552,704 | | | (552,704) | |
| 25 - EVC Prior Year C/O and One-time Items | | | | | 297,296 | 297,296 | 297,296 |
| **25597 - Rebuilding Nursing Infrastruct** | | | **552,704** | | **297,296** | **(255,407)** | **297,296** |
| 25598 - Nursing Retention-Assoc Degree | | | | | | | |
| 21 - Evergreen Valley College | 180,622 | 145,752 | 145,752 | 138,464 | 160,824 | 15,072 | 22,360 |
| **25598 - Nursing Retention-Assoc Degree** | **180,622** | **145,752** | **145,752** | **138,464** | **160,824** | **15,072** | **22,360** |

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## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

17 - Grants / Categoricals
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 25619 - Adult Education Block Grant | | | | | | | |
| 21 - Evergreen Valley College | 294,869 | 382,329 | 354,193 | 389,944 | 395,175 | 40,982 | 5,231 |
| 25 - EVC Prior Year C/O and One-time Items | 87,325 | 32,430 | 95,549 | 76,495 | 28,281 | (67,267) | (48,214) |
| **25619 - Adult Education Block Grant** | **382,194** | **414,759** | **449,741** | **466,439** | **423,456** | **(26,285)** | **(42,983)** |
| 25702 - California College Promise | | | | | | | |
| 21 - Evergreen Valley College | 319,359 | 609,962 | 453,636 | 609,962 | 532,131 | 78,495 | (77,831) |
| 25 - EVC Prior Year C/O and One-time Items | 390,643 | 281,869 | 281,868 | 254,137 | 156,326 | (125,542) | (97,811) |
| **25702 - California College Promise** | **710,002** | **891,831** | **735,504** | **864,099** | **688,457** | **(47,047)** | **(175,642)** |
| 26202 - Strong Workforce Local - Yr2 | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 1,138,976 | 725,062 | 755,751 | 732,156 | 732,156 | (23,595) | |
| **26202 - Strong Workforce Local - Yr2** | **1,138,976** | **725,062** | **755,751** | **732,156** | **732,156** | **(23,595)** | |
| 26203 - Strong Workforce Program | | | | | | | |
| 21 - Evergreen Valley College | 242,785 | 948,609 | 272,304 | 954,237 | 1,018,361 | 746,057 | 64,124 |
| **26203 - Strong Workforce Program** | **242,785** | **948,609** | **272,304** | **954,237** | **1,018,361** | **746,057** | **64,124** |
| 26204 - Strong Workforce Regional Plan | | | | | | | |
| 21 - Evergreen Valley College | 18,240 | 497,903 | 14,266 | 532,318 | 532,318 | 518,052 | |
| **26204 - Strong Workforce Regional Plan** | **18,240** | **497,903** | **14,266** | **532,318** | **532,318** | **518,052** | |
| 26205 - Strong Workforce Regional -Yr2 | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 536,750 | 505,868 | 505,868 | 497,485 | 503,219 | (2,649) | 5,734 |
| **26205 - Strong Workforce Regional -Yr2** | **536,750** | **505,868** | **505,868** | **497,485** | **503,219** | **(2,649)** | **5,734** |
| 26227 - SWF Regionl RJV Bayarea Cr R10 | | | | | | | |
| 21 - Evergreen Valley College | | | 1,519 | | | (1,519) | |
| 25 - EVC Prior Year C/O and One-time Items | | | | 36,850 | 41,331 | 41,331 | 4,481 |
| **26227 - SWF Regionl RJV Bayarea Cr R10** | | | **1,519** | **36,850** | **41,331** | **39,812** | **4,481** |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 26321 - Cal Law - Pathway to Law CCCO | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 25,615 | | 5,586 | 67,798 | 67,798 | 62,212 | |
| **26321 - Cal Law - Pathway to Law CCCO** | **25,615** | | **5,586** | **67,798** | **67,798** | **62,212** | |
| 26322 - FCCC Program Pathway Mapper | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 60,000 | | 60,000 | 60,000 | 60,000 | |
| **26322 - FCCC Program Pathway Mapper** | | **60,000** | | **60,000** | **60,000** | **60,000** | |
| 26402 - Mental Health Support Funds | | | | | | | |
| 21 - Evergreen Valley College | 138,813 | 213,589 | 120,431 | 214,819 | 216,634 | 96,203 | 1,815 |
| 25 - EVC Prior Year C/O and One-time Items | 146,502 | 85,604 | 86,017 | 105,695 | 105,695 | 19,679 | |
| **26402 - Mental Health Support Funds** | **285,316** | **299,193** | **206,447** | **320,514** | **322,329** | **115,882** | **1,815** |
| **2 - State** | **13,517,743** | **25,496,973** | **16,377,640** | **21,856,069** | **23,564,896** | **7,187,257** | **1,708,827** |
| 3 - Local | | | | | | | |
| 31612 - Sobrato Family Foundation | | | | | | | |
| 21 - Evergreen Valley College | | | | | 300,000 | 300,000 | 300,000 |
| 25 - EVC Prior Year C/O and One-time Items | 128,461 | 302,279 | 180,419 | 121,860 | 121,860 | (58,559) | |
| **31612 - Sobrato Family Foundation** | **128,461** | **302,279** | **180,419** | **121,860** | **421,860** | **241,441** | **300,000** |
| 32426 - Execelencia in Education | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 264 | 17,924 | 6,337 | 18,320 | 19,087 | 12,750 | 767 |
| **32426 - Execelencia in Education** | **264** | **17,924** | **6,337** | **18,320** | **19,087** | **12,750** | **767** |
| 32805 - UCSD Space Grant Consortium | | | | | | | |
| 21 - Evergreen Valley College | 1,170 | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 8,775 | 8,830 | 6,339 | | | (6,339) | |
| **32805 - UCSD Space Grant Consortium** | **9,945** | **8,830** | **6,339** | | | **(6,339)** | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 32807 - SJSURF Regional K-16 Educ Coll | | | | | | | |
| 21 - Evergreen Valley College | | | 68,563 | | | (68,563) | |
| 25 - EVC Prior Year C/O and One-time Items | | | | 96,521 | 181,437 | 181,437 | 84,917 |
| **32807 - SJSURF Regional K-16 Educ Coll** | | | **68,563** | **96,521** | **181,437** | **112,874** | **84,917** |
| 33413 - Pure Good Fndn Workforce Dev | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 49,013 | | 49,013 | 49,013 | 49,013 | |
| **33413 - Pure Good Fndn Workforce Dev** | | **49,013** | | **49,013** | **49,013** | **49,013** | |
| 33414 - Growth Sector | | | | | | | |
| 21 - Evergreen Valley College | 8,648 | | 3,111 | | | (3,111) | |
| 25 - EVC Prior Year C/O and One-time Items | 15,098 | 31,352 | 31,352 | | 36,889 | 5,537 | 36,889 |
| **33414 - Growth Sector** | **23,746** | **31,352** | **34,463** | | **36,889** | **2,426** | **36,889** |
| 33415 - SV Com Fdn Higher Ed Anchor NW | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | | 30,000 | | 60,000 | 60,000 | 60,000 | |
| **33415 - SV Com Fdn Higher Ed Anchor NW** | | **30,000** | | **60,000** | **60,000** | **60,000** | |
| 33507 - Dorothy D. Rupe Nursing | | | | | | | |
| 21 - Evergreen Valley College | 18,105 | 32,500 | 25,909 | | | (25,909) | |
| **33507 - Dorothy D. Rupe Nursing** | **18,105** | **32,500** | **25,909** | | | **(25,909)** | |
| 33513 - YESS - Foster Youth | | | | | | | |
| 21 - Evergreen Valley College | 5,508 | | | | | | |
| **33513 - YESS - Foster Youth** | **5,508** | | | | | | |
| 34403 - San Jose Promise Local -EBAY | | | | | | | |
| 25 - EVC Prior Year C/O and One-time Items | 558 | 61,548 | | 61,548 | 61,548 | 61,548 | |
| **34403 - San Jose Promise Local -EBAY** | **558** | **61,548** | | **61,548** | **61,548** | **61,548** | |
| **3 - Local** | **186,586** | **533,446** | **322,031** | **407,262** | **829,835** | **507,803** | **422,573** |

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## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

17 - Grants / Categoricals
2 - Evergreen Valley College

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Expense** | 15,729,721 | 29,517,002 | 19,060,794 | 24,486,773 | 27,308,834 | 8,248,040 | 2,822,061 |
| **2 - Evergreen Valley College** | (15,729,721) | (29,517,002) | (19,060,794) | (24,486,773) | (27,308,834) | (8,248,040) | (2,822,061) |
| *Beginning Fund Balance, July 1st* | | | *$0* | | *$0* | | |
| *Ending Fund Balance, June, 30th* | | | *$0* | | *$0* | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
9 - District Services

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| 0 - Unspecified | | | | | | | |
| 488 - Local Revenue | 383,390 | | | 418,755 | | | (418,755) |
| **0 - Unspecified** | **383,390** | | | **418,755** | | | **(418,755)** |
| 1 - Federal | | | | | | | |
| 481 - Federal Revenue | 137,208 | | | | | | |
| **1 - Federal** | **137,208** | | | | | | |
| 2 - State | | | | | | | |
| 486 - State Revenue | 632,285 | 4,152,096 | 384,132 | 4,031,149 | 4,471,605 | 4,087,472 | 440,455 |
| **2 - State** | **632,285** | **4,152,096** | **384,132** | **4,031,149** | **4,471,605** | **4,087,472** | **440,455** |
| 3 - Local | | | | | | | |
| 488 - Local Revenue | 18,801 | 1,199 | | 1,199 | 1,199 | 1,199 | |
| **3 - Local** | **18,801** | **1,199** | | **1,199** | **1,199** | **1,199** | |
| **Income** | **1,171,685** | **4,153,295** | **384,132** | **4,451,103** | **4,472,805** | **4,088,671** | **21,701** |
| **9 - District Services** | **1,171,685** | **4,153,295** | **384,132** | **4,451,103** | **4,472,805** | **4,088,671** | **21,701** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
9 - District Services

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Expense | | | | | | | |
| 0 - Unspecified | | | | | | | |
| 00000 - User unspecified | | | | | | | |
| 99 - Districtwide | | 383,390 | | 418,755 | | | (418,755) |
| **00000 - User unspecified** | | **383,390** | | **418,755** | | | **(418,755)** |
| **0 - Unspecified** | | **383,390** | | **418,755** | | | **(418,755)** |
| 1 - Federal | | | | | | | |
| 10905 - Incorp 3-D Laser Scan Lan Surv | | | | | | | |
| 98 - WorkForce Institute | 137,208 | | | | | | |
| **10905 - Incorp 3-D Laser Scan Lan Surv** | **137,208** | | | | | | |
| **1 - Federal** | **137,208** | | | | | | |
| 2 - State | | | | | | | |
| 20400 - Student Equity & Achievement | | | | | | | |
| 95 - DS Prior Year C/O and One-time Items | 54,311 | 62,311 | 29,276 | 101,708 | 134,843 | 105,567 | 33,135 |
| 96 - District Services | 39,498 | 101,808 | | 101,808 | | | (101,808) |
| **20400 - Student Equity & Achievement** | **93,808** | **164,119** | **29,276** | **203,517** | **134,843** | **105,567** | **(68,674)** |
| 21302 - Financial Aid Technology | | | | | | | |
| 95 - DS Prior Year C/O and One-time Items | | 20,897 | | 20,897 | 20,897 | 20,897 | |
| **21302 - Financial Aid Technology** | | **20,897** | | **20,897** | **20,897** | **20,897** | |
| 21507 - Block Grant - Phy Plant 22-23 | | | | | | | |
| 95 - DS Prior Year C/O and One-time Items | | 20,991 | | | 20,991 | 20,991 | 20,991 |
| **21507 - Block Grant - Phy Plant 22-23** | | **20,991** | | | **20,991** | **20,991** | **20,991** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
9 - District Services

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **21611 - Covid 19 Recovery Block Grant** | | | | | | | |
| 95 - DS Prior Year C/O and One-time Items | | 736,337 | | 736,337 | 736,337 | 736,337 | |
| **21611 - Covid 19 Recovery Block Grant** | | **736,337** | | **736,337** | **736,337** | **736,337** | |
| **22507 - Library Services Platform** | | | | | | | |
| 99 - Districtwide | | 1,822 | | 1,822 | 1,822 | 1,822 | |
| **22507 - Library Services Platform** | | **1,822** | | **1,822** | **1,822** | **1,822** | |
| **22591 - Classified Prof Devlp** | | | | | | | |
| 95 - DS Prior Year C/O and One-time Items | 2,870 | 60,394 | | 59,794 | 59,794 | 59,794 | |
| **22591 - Classified Prof Devlp** | **2,870** | **60,394** | | **59,794** | **59,794** | **59,794** | |
| **22596 - EEO Best Practices** | | | | | | | |
| 95 - DS Prior Year C/O and One-time Items | 3,775 | 146,965 | 8,308 | 138,965 | 138,656 | 130,348 | (308) |
| **22596 - EEO Best Practices** | **3,775** | **146,965** | **8,308** | **138,965** | **138,656** | **130,348** | **(308)** |
| **22597 - Equal Employment Opportunity** | | | | | | | |
| 95 - DS Prior Year C/O and One-time Items | 26,517 | 383,756 | 47,140 | 367,503 | 370,364 | 323,224 | 2,860 |
| 96 - District Services | | 50,000 | | 110,499 | 110,499 | 110,499 | |
| **22597 - Equal Employment Opportunity** | **26,517** | **433,756** | **47,140** | **478,002** | **480,863** | **433,723** | **2,860** |
| **24102 - Systemwide Tech Data Security** | | | | | | | |
| 96 - District Services | | | | | 245,995 | 245,995 | 245,995 |
| 99 - Districtwide | 162,526 | 1,566,816 | 299,408 | 1,391,816 | 1,196,414 | 897,006 | (195,402) |
| **24102 - Systemwide Tech Data Security** | **162,526** | **1,566,816** | **299,408** | **1,391,816** | **1,442,409** | **1,143,001** | **50,593** |
| **25700 - State STRS On-Behalf Payment** | | | | | | | |
| 99 - Districtwide | 342,788 | | | | 434,995 | 434,995 | 434,995 |
| **25700 - State STRS On-Behalf Payment** | **342,788** | | | | **434,995** | **434,995** | **434,995** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

17 - Grants / Categoricals
9 - District Services

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 26220 - College Specific Allocations | | | | | | | |
| 99 - Districtwide | | 1,000,000 | | 1,000,000 | 1,000,000 | 1,000,000 | |
| **26220 - College Specific Allocations** | | **1,000,000** | | **1,000,000** | **1,000,000** | **1,000,000** | |
| **2 - State** | **632,285** | **4,152,096** | **384,132** | **4,031,149** | **4,471,605** | **4,087,473** | **440,456** |
| 3 - Local | | | | | | | |
| 32421 - SC Cnty URJGENT Computer CEM | | | | | | | |
| 99 - Districtwide | 18,801 | 1,199 | | 1,199 | 1,199 | 1,199 | |
| **32421 - SC Cnty URJGENT Computer CEM** | **18,801** | **1,199** | | **1,199** | **1,199** | **1,199** | |
| **3 - Local** | **18,801** | **1,199** | | **1,199** | **1,199** | **1,199** | |
| **Expense** | **788,295** | **4,536,685** | **384,132** | **4,451,103** | **4,472,805** | **4,088,672** | **21,702** |
| **9 - District Services** | **(788,295)** | **(4,536,685)** | **(384,132)** | **(4,451,103)** | **(4,472,805)** | **(4,088,672)** | **(21,702)** |
| *Beginning Fund Balance, July 1st* | | | *$0* | | *$0* | | |
| *Ending Fund Balance, June, 30th* | | | *$0* | | *$0* | | |

v. Fund 18 Health Fees

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**18 - Student Health Fees Fund**

| Consolidated | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48690 - Other State Income | 16,212 | | | | 29,307 | 29,307 | 29,307 |
| 48699 - Other State Income | 1,821 | | 2,394 | 1,740 | 1,740 | (654) | |
| 48876 - Health Fees | 401,532 | 407,247 | 387,238 | 400,466 | 400,466 | 13,227 | |
| 48890 - Other Local Income | 4,930 | 5,035 | 3,233 | 4,846 | 4,846 | 1,613 | |
| 48979 - Interfund Transfers In (10 fr 18) | 1,575 | 140,079 | 174,828 | 184,957 | 197,096 | 22,268 | 12,139 |
| **48 - Revenue** | **426,070** | **552,361** | **567,693** | **592,007** | **633,453** | **65,760** | **41,446** |
| **Income** | **426,070** | **552,361** | **567,693** | **592,007** | **633,453** | **65,760** | **41,446** |
| **Expense** | | | | | | | |
| **51 - Academic Salaries** | | | | | | | |
| 51211 - Other Contract Salaries - Unit | 128,041 | 192,037 | 136,240 | 198,818 | 215,594 | 79,354 | 16,776 |
| 51400 - Hrly Cert Sal-Non Teach | 195,710 | 52,112 | 7,952 | | | (7,952) | |
| **51 - Academic Salaries** | **323,751** | **244,149** | **144,192** | **198,818** | **215,594** | **71,402** | **16,776** |
| **52 - Classified Salaries** | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | 103,959 | 144,837 | 80,883 | 148,192 | 155,093 | 74,210 | 6,901 |
| 52111 - Regular, Professional Growth | 452 | | 48 | | | (48) | |
| 52310 - Hrly, Other Than Instruction | 74,651 | 17,280 | 61,796 | 22,477 | 22,477 | (39,319) | |
| 52350 - Substitutes | 24,568 | | | | | | |
| 52351 - Overtime | | | (169) | | | 169 | |
| **52 - Classified Salaries** | **203,630** | **162,117** | **142,559** | **170,669** | **177,570** | **35,011** | **6,901** |
| **53 - Employee Benefits** | | | | | | | |
| 53110 - STRS | 2,876 | | | | | | |
| 53120 - STRS Non-Instructional | 70,856 | 52,372 | 28,784 | 50,408 | 84,846 | 56,062 | 34,438 |
| 53220 - PERS Reg Classified | 28,243 | 38,831 | 21,598 | 39,730 | 40,945 | 19,347 | 1,215 |
| 53320 - OASDI-Classified/Non-Instr Cert. | 20,083 | 15,943 | 12,956 | 16,590 | 17,361 | 4,405 | 771 |
| 53420 - H & W - Non-Instruction | 59,863 | 124,829 | 46,491 | 135,150 | 135,162 | 88,671 | 12 |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**18 - Student Health Fees Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 53520 - Unemployment Insurance - Non-Instruction | 1,055 | 1,824 | 573 | 1,805 | 256 | (317) | (1,549) |
| 53610 - Workers Comp - Instruction | 1,232 | | 95 | | | (95) | |
| 53620 - Workers Comp - Non-Instruction | 4,548 | 4,783 | 3,338 | 4,554 | 5,458 | 2,120 | 904 |
| **53 - Employee Benefits** | **188,756** | **238,582** | **113,836** | **248,237** | **284,028** | **170,192** | **35,791** |
| **54 - Supplies and Materials** | | | | | | | |
| 54300 - Supplies - Non Instruction | 12,336 | 6,833 | 1,260 | 56,713 | 56,713 | 55,453 | |
| 54301 - Food & Food Serv - Non-Instr | 192 | | 116 | 120 | 120 | 4 | |
| 54310 - Software Non Instruction Over $200 | | 400 | | 400 | 400 | 400 | |
| **54 - Supplies and Materials** | **12,528** | **7,233** | **1,376** | **57,233** | **57,233** | **55,857** | |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 55100 - Personal Services | 10,556 | 1,370 | 902 | 51,370 | 51,370 | 50,468 | |
| 55130 - License Renewal Non-Instr | 1,544 | 1,812 | 1,206 | 1,812 | 1,812 | 606 | |
| 55200 - Conference | 4,358 | 865 | 1,125 | 50,865 | 50,865 | 49,740 | |
| 55220 - Memberships | 1,644 | | 2,124 | | | (2,124) | |
| 55550 - Garbage | 617 | | | | | | |
| 55620 - Repairs | 175 | | 250 | | | (250) | |
| 55625 - Repairs Pm Agreements | | | 496 | | | (496) | |
| 55711 - Advertising | 2,978 | | | 50,000 | 50,000 | 50,000 | |
| 55810 - Postage | 11 | | | | | | |
| 55820 - Undistributed Funded Programs | | | | 70,621 | 8,410 | 8,410 | (62,211) |
| **55 - Other Operating Expenses and Services** | **21,883** | **4,047** | **6,103** | **224,668** | **162,457** | **156,354** | **(62,211)** |
| **Expense** | **750,548** | **656,128** | **408,065** | **899,625** | **896,882** | **488,817** | **(2,743)** |
| **18 - Student Health Fees Fund** | **(324,478)** | **(103,767)** | **159,628** | **(307,618)** | **(263,429)** | **(423,057)** | **44,189** |

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48876 - Health Fees | 196,128 | 200,000 | 186,605 | 200,000 | 200,000 | 13,395 | |
| 48890 - Other Local Income | 3,094 | 3,200 | 932 | 3,200 | 3,200 | 2,268 | |
| 48979 - Interfund Transfers In (10 fr 18) | 1,575 | 140,079 | 174,828 | 184,957 | 197,096 | 22,268 | 12,139 |
| **48 - Revenue** | **200,797** | **343,279** | **362,365** | **388,157** | **400,296** | **37,931** | **12,139** |
| **Income** | **200,797** | **343,279** | **362,365** | **388,157** | **400,296** | **37,931** | **12,139** |
| **Expense** | | | | | | | |
| **51 - Academic Salaries** | | | | | | | |
| 51211 - Other Contract Salaries - Unit | 64,838 | 126,938 | 129,730 | 133,719 | 140,405 | 10,675 | 6,686 |
| 51400 - Hrly Cert Sal-Non Teach | 36,616 | | | | | | |
| **51 - Academic Salaries** | **101,454** | **126,938** | **129,730** | **133,719** | **140,405** | **10,675** | **6,686** |
| **52 - Classified Salaries** | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | 26,448 | 68,705 | 72,395 | 71,597 | 75,177 | 2,782 | 3,580 |
| 52310 - Hrly, Other Than Instruction | 41,646 | | 54,001 | 22,477 | 22,477 | (31,524) | |
| 52350 - Substitutes | 24,568 | | | | | | |
| **52 - Classified Salaries** | **92,662** | **68,705** | **126,396** | **94,074** | **97,654** | **(28,742)** | **3,580** |
| **53 - Employee Benefits** | | | | | | | |
| 53120 - STRS Non-Instructional | 13,849 | 24,245 | 24,778 | 25,540 | 26,817 | 2,039 | 1,277 |
| 53220 - PERS Reg Classified | 7,154 | 18,420 | 19,310 | 19,195 | 19,847 | 537 | 652 |
| 53320 - OASDI-Classified/Non-Instr Cert. | 8,508 | 7,097 | 11,519 | 9,786 | 10,157 | (1,362) | 371 |
| 53420 - H & W - Non-Instruction | 16,635 | 83,272 | 39,607 | 90,608 | 90,616 | 51,009 | 8 |
| 53520 - Unemployment Insurance - Non-Instruction | 388 | 979 | 512 | 1,097 | 178 | (334) | (919) |
| 53620 - Workers Comp - Non-Instruction | 2,124 | 2,343 | 3,067 | 2,858 | 3,342 | 275 | 484 |
| **53 - Employee Benefits** | **48,659** | **136,356** | **98,793** | **149,084** | **150,957** | **52,164** | **1,873** |

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## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **54 - Supplies and Materials** | | | | | | | |
| 54300 - Supplies - Non Instruction | 1,928 | 6,833 | 1,260 | 6,713 | 6,713 | 5,453 | |
| 54301 - Food & Food Serv - Non-Instr | 127 | | 116 | 120 | 120 | 4 | |
| 54310 - Software Non Instruction Over $200 | | 400 | | 400 | 400 | 400 | |
| **54 - Supplies and Materials** | **2,055** | **7,233** | **1,376** | **7,233** | **7,233** | **5,857** | |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 55100 - Personal Services | 292 | 1,370 | 902 | 1,370 | 1,370 | 468 | |
| 55130 - License Renewal Non-Instr | 1,369 | 1,812 | 1,206 | 1,812 | 1,812 | 606 | |
| 55200 - Conference | 2,186 | 865 | 1,125 | 865 | 865 | (260) | |
| 55220 - Memberships | 865 | | 2,124 | | | (2,124) | |
| 55620 - Repairs | | | 250 | | | (250) | |
| 55625 - Repairs Pm Agreements | | | 496 | | | (496) | |
| **55 - Other Operating Expenses and Services** | **4,712** | **4,047** | **6,103** | **4,047** | **4,047** | **(2,056)** | |
| **Expense** | **249,544** | **343,279** | **362,399** | **388,157** | **400,296** | **37,897** | **12,139** |
| **1 - San Jose City College** | **(48,747)** | | **(34)** | **(0)** | **(0)** | **34** | |
| *Beginning Fund Balance, July 1st* | | | *$0* | | *$0* | | |
| *Ending Fund Balance, June, 30th* | | | *$0* | | *$0* | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48699 - Other State Income | 1,821 | | 2,394 | 1,740 | 1,740 | (654) | |
| 48876 - Health Fees | 205,426 | 207,247 | 200,634 | 200,466 | 200,466 | (168) | |
| 48890 - Other Local Income | 1,835 | 1,835 | 2,301 | 1,646 | 1,646 | (656) | |
| **48 - Revenue** | **209,082** | **209,082** | **205,328** | **203,851** | **203,851** | **(1,478)** | |
| **Income** | **209,082** | **209,082** | **205,328** | **203,851** | **203,851** | **(1,478)** | |
| **Expense** | | | | | | | |
| **51 - Academic Salaries** | | | | | | | |
| 51211 - Other Contract Salaries - Unit | 63,203 | 65,099 | 6,510 | 65,099 | 75,189 | 68,679 | 10,090 |
| 51400 - Hrly Cert Sal-Non Teach | 159,093 | 52,112 | 7,952 | | | (7,952) | |
| **51 - Academic Salaries** | **222,296** | **117,211** | **14,462** | **65,099** | **75,189** | **60,727** | **10,090** |
| **52 - Classified Salaries** | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | 77,510 | 76,132 | 8,488 | 76,595 | 79,916 | 71,428 | 3,321 |
| 52111 - Regular, Professional Growth | 452 | | 48 | | | (48) | |
| 52310 - Hrly, Other Than Instruction | 33,005 | 17,280 | 7,795 | | | (7,795) | |
| 52351 - Overtime | | | (169) | | | 169 | |
| **52 - Classified Salaries** | **110,967** | **93,412** | **16,162** | **76,595** | **79,916** | **63,754** | **3,321** |
| **53 - Employee Benefits** | | | | | | | |
| 53110 - STRS | 2,876 | | | | | | |
| 53120 - STRS Non-Instructional | 40,796 | 28,127 | 4,006 | 24,868 | 28,722 | 24,716 | 3,854 |
| 53220 - PERS Reg Classified | 21,089 | 20,411 | 2,289 | 20,535 | 21,098 | 18,809 | 563 |
| 53320 - OASDI-Classified/Non-Instr Cert. | 11,575 | 8,846 | 1,436 | 6,804 | 7,204 | 5,768 | 400 |
| 53420 - H & W - Non-Instruction | 43,228 | 41,557 | 6,884 | 44,542 | 44,546 | 37,662 | 4 |
| 53520 - Unemployment Insurance - Non-Instruction | 666 | 845 | 61 | 708 | 78 | 17 | (630) |
| 53610 - Workers Comp - Instruction | 1,232 | | 95 | | | (95) | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 53620 - Workers Comp - Non-Instruction | 2,424 | 2,440 | 271 | 1,696 | 2,116 | 1,845 | 420 |
| **53 - Employee Benefits** | **123,886** | **102,226** | **15,042** | **99,153** | **103,764** | **88,722** | **4,611** |
| **54 - Supplies and Materials** | | | | | | | |
| 54300 - Supplies - Non Instruction | 10,408 | | | 50,000 | 50,000 | 50,000 | |
| 54301 - Food & Food Serv - Non-Instr | 65 | | | | | | |
| **54 - Supplies and Materials** | **10,473** | | | **50,000** | **50,000** | **50,000** | |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 55100 - Personal Services | 10,264 | | | 50,000 | 50,000 | 50,000 | |
| 55130 - License Renewal Non-Instr | 175 | | | | | | |
| 55200 - Conference | 2,172 | | | 50,000 | 50,000 | 50,000 | |
| 55220 - Memberships | 779 | | | | | | |
| 55550 - Garbage | 617 | | | | | | |
| 55620 - Repairs | 175 | | | | | | |
| 55711 - Advertising | 2,978 | | | 50,000 | 50,000 | 50,000 | |
| 55810 - Postage | 11 | | | | | | |
| 55820 - Undistributed Funded Programs | | | | 70,621 | 8,410 | 8,410 | (62,211) |
| **55 - Other Operating Expenses and Services** | **17,170** | | | **220,621** | **158,410** | **158,410** | **(62,211)** |
| **Expense** | **484,793** | **312,849** | **45,666** | **511,468** | **467,279** | **421,613** | **(44,189)** |
| **2 - Evergreen Valley College** | **(275,711)** | **(103,767)** | **159,662** | **(307,617)** | **(263,429)** | **(423,091)** | **44,189** |
| *Beginning Fund Balance, July 1st* | | | *$0* | | *$0* | | |
| *Ending Fund Balance, June, 30th* | | | *$0* | | *$0* | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**18 - Student Health Fees Fund**
**9 - District Services**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48690 - Other State Income | 16,212 | | | | 29,307 | 29,307 | 29,307 |
| 48876 - Health Fees | (21) | | | | | | |
| **48 - Revenue** | **16,191** | | | | **29,307** | **29,307** | **29,307** |
| **Income** | **16,191** | | | | **29,307** | **29,307** | **29,307** |
| **Expense** | | | | | | | |
| **53 - Employee Benefits** | | | | | | | |
| 53120 - STRS Non-Instructional | 16,212 | | | | 29,307 | 29,307 | 29,307 |
| **53 - Employee Benefits** | **16,212** | | | | **29,307** | **29,307** | **29,307** |
| **Expense** | **16,212** | | | | **29,307** | **29,307** | **29,307** |
| **9 - District Services** | **(21)** | | | | | | |
| *Beginning Fund Balance, July 1st* | | | *$0* | | *$0* | | |
| *Ending Fund Balance, June, 30th* | | | *$0* | | *$0* | | |

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## 8C. Proprietary 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.

## i. Fund 16 Contract Education

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**
**FY 2026-2027 Adopted Budget**
**General Revenue and Expenditure Activity**

**16 - Contract Ed Enterprise Fund**

| Consolidated | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| 48 - Revenue | | | | | | | |
| 48690 - Other State Income | 7,581 | | 12,310 | | 12,926 | 616 | 12,926 |
| 48830 - Contract Classes & Premiums Other Funds | 291,000 | | 99,000 | | | (99,000) | |
| 48890 - Other Local Income | 123,282 | 127,024 | 128,330 | | 109,438 | (18,892) | 109,438 |
| 48984 - Interfund Transfers In (16 fr 10) | | | 13,032 | | | (13,032) | |
| **48 - Revenue** | **421,863** | **127,024** | **252,672** | | **122,364** | **(130,308)** | **122,364** |
| **Income** | **421,863** | **127,024** | **252,672** | | **122,364** | **(130,308)** | **122,364** |
| Expense | | | | | | | |
| 51 - Academic Salaries | | | | | | | |
| 51111 - Regular Classroom - Unit | | 19,800 | | 39,800 | 29,800 | 29,800 | (10,000) |
| 51220 - Mgmt Contract Salaries | 2,609 | | | | | | |
| 51310 - Hourly Instr - Day | 91,102 | 52,434 | 32,544 | 157,434 | 46,434 | 13,890 | (111,000) |
| 51340 - Hourly Instr - Smr Session | 18,766 | 17,000 | 17,138 | 15,000 | 5,000 | (12,138) | (10,000) |
| 51400 - Hrly Cert Sal-Non Teach | 19,521 | 130,000 | 40,575 | 81,510 | 48,757 | 8,182 | (32,753) |
| **51 - Academic Salaries** | **131,998** | **219,234** | **90,257** | **293,744** | **129,991** | **39,734** | **(163,753)** |
| 52 - Classified Salaries | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | | 17,198 | | 17,198 | 17,198 | 17,198 | |
| 52120 - Classified Managers Non Instru | | 47,972 | | 47,972 | 47,972 | 47,972 | |
| 52210 - Regular Instructional Aide - Uni | | 7,024 | | 7,024 | 7,024 | 7,024 | |
| 52310 - Hrly, Other Than Instruction | 54 | 5,000 | | | | | |
| 52351 - Overtime | | 257 | | 257 | 257 | 257 | |
| **52 - Classified Salaries** | **54** | **77,452** | | **72,452** | **72,452** | **72,452** | |
| 53 - Employee Benefits | | | | | | | |
| 53110 - STRS | 19,959 | 24,561 | 17,359 | 38,081 | 25,807 | 8,447 | (12,274) |
| 53120 - STRS Non-Instructional | 653 | | 3,054 | | 10,100 | 7,046 | 10,100 |
| 53210 - PERS Inst Aids | 473 | 339 | | 339 | 339 | 339 | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**16 - Contract Ed Enterprise Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 53220 - PERS Reg Classified | | 6,190 | | 6,190 | 6,190 | 6,190 | |
| 53310 - OASDI Certif/Instr Aide | 1,927 | 5,952 | 1,122 | 5,642 | 6,142 | 5,020 | 500 |
| 53320 - OASDI-Classified/Non-Instr Cert. | 101 | 1,730 | 193 | 1,530 | 2,340 | 2,147 | 810 |
| 53410 - H & W - Instruction | 218 | 3,239 | | 14,239 | 4,239 | 4,239 | (10,000) |
| 53420 - H & W - Non-Instruction | 690 | 5,000 | | 5,000 | 5,000 | 5,000 | |
| 53510 - Unemployment Insurance - Instruction | 252 | 3,725 | 140 | 1,023 | 1,623 | 1,483 | 600 |
| 53520 - Unemployment Insurance - Non-Instruction | 14 | 330 | 27 | 130 | 430 | 403 | 300 |
| 53610 - Workers Comp - Instruction | 1,362 | 3,940 | 887 | 3,606 | 3,506 | 2,618 | (100) |
| 53620 - Workers Comp - Non-Instruction | 85 | 2,973 | 159 | 273 | 993 | 834 | 720 |
| **53 - Employee Benefits** | **25,735** | **57,977** | **22,941** | **76,052** | **66,708** | **43,767** | **(9,344)** |
| **54 - Supplies and Materials** | | | | | | | |
| 54100 - Supplies Instruction | 115 | 550 | 1,299 | 5,550 | 550 | (749) | (5,000) |
| 54110 - Software Instruction (Over $200) | | | 201 | | | (201) | |
| 54300 - Supplies - Non Instruction | 4,188 | 72,407 | 1,170 | 16,332 | 14,120 | 12,951 | (2,212) |
| 54301 - Food & Food Serv - Non-Instr | 17,436 | 126,968 | 25,001 | 21,920 | 27,521 | 2,520 | 5,601 |
| 54310 - Software Non Instruction Over $200 | | | 374 | | | (374) | |
| **54 - Supplies and Materials** | **21,739** | **199,924** | **28,044** | **43,802** | **42,191** | **14,147** | **(1,611)** |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 55100 - Personal Services | 94,273 | 280,129 | 2,048 | 298,987 | 15,934 | 13,886 | (283,053) |
| 55130 - License Renewal Non-Instr | 9,488 | 10,000 | 91 | 100 | 100 | 9 | |
| 55200 - Conference | 541 | 62,000 | 4,641 | 2,500 | 2,000 | (2,641) | (500) |
| 55220 - Memberships | 4,103 | 11,000 | | | | | |
| 55570 - Uniforms | 1,577 | 1,000 | 166 | 200 | 200 | 34 | |
| 55620 - Repairs | 635 | 1,569 | | | | | |
| 55625 - Repairs Pm Agreements | 1,277 | 5,000 | | | | | |
| 55715 - Printing/Reprographics Expense | 73 | 5,000 | | | | | |
| 55800 - Other Operating Expense | | | | | 780,262 | 780,262 | 780,262 |
| 55820 - Undistributed Funded Programs | | 106,603 | | 131,000 | 111,986 | 111,986 | (19,015) |
| 55831 - Bank Charges | 96 | | (96) | | | 96 | |
| **55 - Other Operating Expenses and Services** | **112,064** | **482,301** | **6,851** | **432,787** | **910,482** | **903,631** | **477,694** |

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## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**16 - Contract Ed Enterprise Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **56 - Capital Outlay** | | | | | | | |
| 56411 - Equipment - ($200 Through $4,999) | | | 429 | 500 | 500 | 71 | |
| **56 - Capital Outlay** | | | **429** | **500** | **500** | **71** | |
| **57 - Other Outgo** | | | | | | | |
| 57555 - Other Student Payments | 16,119 | 9,351 | 10,803 | | 21,406 | 10,604 | 21,406 |
| 57600 - Other Payments to/for Students | | | 350 | 15,000 | 5,000 | 4,650 | (10,000) |
| **57 - Other Outgo** | **16,119** | **9,351** | **11,153** | **15,000** | **26,406** | **15,254** | **11,406** |
| **Expense** | **307,709** | **1,046,239** | **159,675** | **934,338** | **1,248,729** | **1,089,054** | **314,392** |
| **16 - Contract Ed Enterprise Fund** | **114,154** | **(919,215)** | **92,997** | **(934,338)** | **(1,126,366)** | **(1,219,362)** | **(192,028)** |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## FY 2026-2027 Adopted Budget

## General Revenue and Expenditure Activity

**16 - Contract Ed Enterprise Fund**

**1 - San Jose City College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| 48830 - Contract Classes & Premiums Other Funds | 291,000 | | 99,000 | | | (99,000) | |
| 48890 - Other Local Income | 123,282 | 127,024 | 128,330 | | 109,438 | (18,892) | 109,438 |
| 48984 - Interfund Transfers In (16 fr 10) | | | 13,032 | | | (13,032) | |
| **48 - Revenue** | **414,282** | **127,024** | **240,362** | | **109,438** | **(130,924)** | **109,438** |
| **Income** | **414,282** | **127,024** | **240,362** | | **109,438** | **(130,924)** | **109,438** |
| **Expense** | | | | | | | |
| 51111 - Regular Classroom - Unit | | 19,800 | | 39,800 | 29,800 | 29,800 | (10,000) |
| 51220 - Mgmt Contract Salaries | 2,609 | | | | | | |
| 51310 - Hourly Instr - Day | 91,102 | 52,434 | 32,544 | 157,434 | 46,434 | 13,890 | (111,000) |
| 51340 - Hourly Instr - Smr Session | 18,766 | 17,000 | 17,138 | 15,000 | 5,000 | (12,138) | (10,000) |
| 51400 - Hrly Cert Sal-Non Teach | 19,521 | 130,000 | 40,575 | 81,510 | 48,757 | 8,182 | (32,753) |
| **51 - Academic Salaries** | **131,998** | **219,234** | **90,257** | **293,744** | **129,991** | **39,734** | **(163,753)** |
| 52110 - Reg, Other Than Instruction - Un | | 17,198 | | 17,198 | 17,198 | 17,198 | |
| 52120 - Classified Managers Non Instru | | 47,972 | | 47,972 | 47,972 | 47,972 | |
| 52210 - Regular Instructional Aide - Uni | | 7,024 | | 7,024 | 7,024 | 7,024 | |
| 52310 - Hrly, Other Than Instruction | 54 | 5,000 | | | | | |
| 52351 - Overtime | | 257 | | 257 | 257 | 257 | |
| **52 - Classified Salaries** | **54** | **77,452** | | **72,452** | **72,452** | **72,452** | |
| 53110 - STRS | 12,532 | 24,561 | 6,400 | 38,081 | 12,881 | 6,481 | (25,200) |
| 53120 - STRS Non-Instructional | 498 | | 1,703 | | 10,100 | 8,397 | 10,100 |
| 53210 - PERS Inst Aids | 473 | 339 | | 339 | 339 | 339 | |
| 53220 - PERS Reg Classified | | 6,190 | | 6,190 | 6,190 | 6,190 | |
| 53310 - OASDI Certif/Instr Aide | 1,927 | 5,952 | 1,122 | 5,642 | 6,142 | 5,020 | 500 |
| 53320 - OASDI-Classified/Non-Instr Cert. | 101 | 1,730 | 193 | 1,530 | 2,340 | 2,147 | 810 |
| 53410 - H & W - Instruction | 218 | 3,239 | | 14,239 | 4,239 | 4,239 | (10,000) |
| 53420 - H & W - Non-Instruction | 690 | 5,000 | | 5,000 | 5,000 | 5,000 | |
| 53510 - Unemployment Insurance - Instruction | 252 | 3,725 | 140 | 1,023 | 1,623 | 1,483 | 600 |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 53520 - Unemployment Insurance - Non-Instruction | 14 | 330 | 27 | 130 | 430 | 403 | 300 |
| 53610 - Workers Comp - Instruction | 1,362 | 3,940 | 887 | 3,606 | 3,506 | 2,618 | (100) |
| 53620 - Workers Comp - Non-Instruction | 85 | 2,973 | 159 | 273 | 993 | 834 | 720 |
| **53 - Employee Benefits** | **18,154** | **57,977** | **10,631** | **76,052** | **53,782** | **43,151** | **(22,270)** |
| 54100 - Supplies Instruction | 115 | 550 | 1,299 | 5,550 | 550 | (749) | (5,000) |
| 54110 - Software Instruction (Over $200) | | | 201 | | | (201) | |
| 54300 - Supplies - Non Instruction | 4,188 | 72,407 | 1,170 | 16,332 | 14,120 | 12,951 | (2,212) |
| 54301 - Food & Food Serv - Non-Instr | 17,436 | 126,968 | 25,001 | 21,920 | 27,521 | 2,520 | 5,601 |
| 54310 - Software Non Instruction Over $200 | | | 374 | | | (374) | |
| **54 - Supplies and Materials** | **21,739** | **199,924** | **28,044** | **43,802** | **42,191** | **14,147** | **(1,611)** |
| 55100 - Personal Services | 94,273 | 280,129 | 2,048 | 298,987 | 15,934 | 13,886 | (283,053) |
| 55130 - License Renewal Non-Instr | 9,488 | 10,000 | 91 | 100 | 100 | 9 | |
| 55200 - Conference | 541 | 62,000 | 4,641 | 2,500 | 2,000 | (2,641) | (500) |
| 55220 - Memberships | 4,103 | 11,000 | | | | | |
| 55570 - Uniforms | 1,577 | 1,000 | 166 | 200 | 200 | 34 | |
| 55620 - Repairs | 635 | 1,569 | | | | | |
| 55625 - Repairs Pm Agreements | 1,277 | 5,000 | | | | | |
| 55715 - Printing/Reprographics Expense | 73 | 5,000 | | | | | |
| 55800 - Other Operating Expense | | | | | 780,262 | 780,262 | 780,262 |
| 55820 - Undistributed Funded Programs | | | | 24,397 | 5,382 | 5,382 | (19,015) |
| **55 - Other Operating Expenses and Services** | **111,968** | **375,698** | **6,947** | **326,184** | **803,878** | **796,932** | **477,694** |
| 56411 - Equipment - ($200 Through $4,999) | | | 429 | 500 | 500 | 71 | |
| **56 - Capital Outlay** | | | **429** | **500** | **500** | **71** | |
| 57555 - Other Student Payments | 16,119 | 9,351 | 10,803 | | 21,406 | 10,604 | 21,406 |
| 57600 - Other Payments to/for Students | | | 350 | 15,000 | 5,000 | 4,650 | (10,000) |
| **57 - Other Outgo** | **16,119** | **9,351** | **11,153** | **15,000** | **26,406** | **15,254** | **11,406** |
| **Expense** | **300,032** | **939,636** | **147,461** | **827,734** | **1,129,200** | **981,739** | **301,466** |
| **1 - San Jose City College** | **114,250** | **(812,612)** | **92,901** | **(827,734)** | **(1,019,762)** | **(1,112,663)** | **(192,028)** |
| *Beginning Fund Balance, July 1st* | | | *$926,862* | | *$1,019,762* | | |
| *Ending Fund Balance, June, 30th* | | | *$1,019,762* | | *$0* | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**16 - Contract Ed Enterprise Fund**
**2 - Evergreen Valley College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Expense** | | | | | | | |
| 55820 - Undistributed Funded Programs | | 106,603 | | 106,603 | 106,603 | 106,603 | |
| **55 - Other Operating Expenses and Services** | | **106,603** | | **106,603** | **106,603** | **106,603** | |
| **Expense** | | **106,603** | | **106,603** | **106,603** | **106,603** | |
| **2 - Evergreen Valley College** | | **(106,603)** | | **(106,603)** | **(106,603)** | **(106,603)** | |
| *Beginning Fund Balance, July 1st* | | | *$106,603* | | *$106,603* | | |
| *Ending Fund Balance, June, 30th* | | | *$106,603* | | *$0* | | |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## FY 2026-2027 Adopted Budget

## General Revenue and Expenditure Activity

**16 - Contract Ed Enterprise Fund**

**9 - District Services**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| 48690 - Other State Income | 7,581 | | 12,310 | | 12,926 | 616 | 12,926 |
| **48 - Revenue** | **7,581** | | **12,310** | | **12,926** | **616** | **12,926** |
| **Income** | **7,581** | | **12,310** | | **12,926** | **616** | **12,926** |
| **Expense** | | | | | | | |
| 53110 - STRS | 7,427 | | 10,959 | | 12,926 | 1,966 | 12,926 |
| 53120 - STRS Non-Instructional | 154 | | 1,351 | | | (1,351) | |
| **53 - Employee Benefits** | **7,581** | | **12,310** | | **12,926** | **616** | **12,926** |
| 55831 - Bank Charges | 96 | | (96) | | | 96 | |
| **55 - Other Operating Expenses and Services** | **96** | | **(96)** | | | **96** | |
| **Expense** | **7,677** | | **12,214** | | **12,926** | **711** | **12,926** |
| **9 - District Services** | **(96)** | | **96** | | | **(96)** | |
| *Beginning Fund Balance, July 1st* | | | *($96)* | | *$0* | | |
| *Ending Fund Balance, June, 30th* | | | *$0* | | *$0* | | |

ii. Fund 70 Cafeteria

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

70 - Cafeteria Fund

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2026 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| 48 - Revenue | | | | | | | |
| 48890 - Other Local Income | 14,619 | 12,000 | 8,842 | 12,000 | 12,000 | 3,158 | |
| 48968 - IInterfund Transfers In (70 fr 10) | 79,151 | 80,599 | 99,816 | 83,613 | 101,340 | 1,524 | 17,727 |
| **48 - Revenue** | **93,770** | **92,599** | **108,658** | **95,613** | **113,340** | **4,682** | **17,727** |
| **Income** | **93,770** | **92,599** | **108,658** | **95,613** | **113,340** | **4,682** | **17,727** |
| Expense | | | | | | | |
| 52 - Classified Salaries | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | 43,536 | 44,699 | 43,445 | 46,021 | 48,264 | 4,819 | 2,243 |
| 52351 - Overtime | 1,109 | | 4,665 | | | (4,665) | |
| **52 - Classified Salaries** | **44,645** | **44,699** | **48,110** | **46,021** | **48,264** | **154** | **2,243** |
| 53 - Employee Benefits | | | | | | | |
| 53220 - PERS Reg Classified | 11,720 | 11,984 | 11,611 | 12,338 | 12,742 | 1,131 | 404 |
| 53320 - OASDI-Classified/Non-Instr Cert. | 3,405 | 3,419 | 3,673 | 3,520 | 3,692 | 19 | 172 |
| 53420 - H & W - Non-Instruction | 19,409 | 16,738 | 16,691 | 17,953 | 17,959 | 1,268 | 6 |
| 53520 - Unemployment Insurance - Non-Instruction | 89 | 224 | 96 | 230 | 25 | (71) | (205) |
| 53620 - Workers Comp - Non-Instruction | 486 | 535 | 576 | 551 | 658 | 82 | 107 |
| **53 - Employee Benefits** | **35,109** | **32,900** | **32,647** | **34,592** | **35,076** | **2,429** | **484** |
| 54 - Supplies and Materials | | | | | | | |
| 54300 - Supplies - Non Instruction | | 2,500 | | 2,500 | 2,500 | 2,500 | |
| **54 - Supplies and Materials** | | **2,500** | | **2,500** | **2,500** | **2,500** | |
| 55 - Other Operating Expenses and Services | | | | | | | |
| 55100 - Personal Services | 2,276 | 12,500 | 7,308 | 12,500 | 12,500 | 5,192 | |
| 55620 - Repairs | | | | | 15,000 | 15,000 | 15,000 |
| **55 - Other Operating Expenses and Services** | **2,276** | **12,500** | **7,308** | **12,500** | **27,500** | **20,192** | **15,000** |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

70 - Cafeteria Fund

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2026 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| <u>56 - Capital Outlay</u> | | | | | | | |
| 56411 - Equipment - ($200 Through $4,999) | 11,740 | | 20,593 | | | (20,593) | |
| **56 - Capital Outlay** | **11,740** | | **20,593** | | | **(20,593)** | |
| **Expense** | **93,770** | **92,599** | **108,658** | **95,613** | **113,340** | **4,682** | **17,727** |

**70 - Cafeteria Fund**

| | | | |
|---|---|---|---|
| *Beginning Fund Balance, July 1st* | *$0* | | *$0* |
| *Ending Fund Balance, June, 30th* | *$0* | | *$0* |

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## 8D. Capital Outlay Project 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 Funds. 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 Plans (EMP) for both colleges integrate the instructional program needs with the facilities necessary to achieve the instructional program requirements and provides 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.

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i. Fund 36 Capital Outlay

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**36 - Capital Projects Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| 48 - Revenue | | | | | | | |
| 48860 - Interest | 276,545 | 195,000 | 462,818 | 205,000 | 205,000 | (257,818) | |
| 48880 - Capital Outlay Fees | 454 | | | | | | |
| 48890 - Other Local Income | 4,532,780 | 4,691,500 | 4,269,448 | 4,388,840 | 4,388,840 | 119,392 | |
| 48982 - Interfund Transfers In (36 fr 10) | 4,500,000 | | 3,500,000 | | | (3,500,000) | |
| **48 - Revenue** | **9,309,779** | **4,886,500** | **8,232,266** | **4,593,840** | **4,593,840** | **(3,638,426)** | |
| **Income** | **9,309,779** | **4,886,500** | **8,232,266** | **4,593,840** | **4,593,840** | **(3,638,426)** | |
| Expense | | | | | | | |
| 51 - Academic Salaries | | | | | | | |
| 51220 - Mgmt Contract Salaries | 67,708 | 103,170 | 36,681 | 38,841 | 40,719 | 4,038 | 1,878 |
| **51 - Academic Salaries** | **67,708** | **103,170** | **36,681** | **38,841** | **40,719** | **4,038** | **1,878** |
| 52 - Classified Salaries | | | | | | | |
| 52110 - Reg, Other Than Instruction - Un | 108,930 | 110,640 | 116,851 | 111,146 | 116,624 | (227) | 5,478 |
| 52111 - Regular, Professional Growth | 398 | | 506 | | | (506) | |
| 52120 - Classified Managers Non Instru | | | 14,939 | | | (14,939) | |
| 52310 - Hrly, Other Than Instruction | | | 2,489 | | | (2,489) | |
| 52351 - Overtime | 8,446 | | 14,080 | | | (14,080) | |
| **52 - Classified Salaries** | **117,774** | **110,640** | **148,865** | **111,146** | **116,624** | **(32,241)** | **5,478** |
| 53 - Employee Benefits | | | | | | | |
| 53110 - STRS | (1) | | | | | | |
| 53120 - STRS Non-Instructional | 5,015 | 6,800 | 1,719 | | | (1,719) | |
| 53220 - PERS Reg Classified | 33,731 | 47,777 | 35,516 | 40,211 | 41,539 | 6,023 | 1,328 |
| 53320 - OASDI-Classified/Non-Instr Cert. | 11,110 | 11,103 | 12,372 | 9,677 | 10,078 | (2,294) | 401 |
| 53410 - H & W - Instruction | 341 | | | | | | |
| 53420 - H & W - Non-Instruction | 48,880 | 58,109 | 52,573 | 56,482 | 56,502 | 3,929 | 20 |
| 53520 - Unemployment Insurance - Non-Instruction | 367 | 1,069 | 371 | 750 | 78 | (293) | (672) |

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

36 - Capital Projects Fund

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 53620 - Workers Comp - Non-Instruction | 2,031 | 2,560 | 2,387 | 1,796 | 2,147 | (240) | 351 |
| **53 - Employee Benefits** | **101,473** | **127,418** | **104,937** | **108,916** | **110,344** | **5,407** | **1,428** |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 55100 - Personal Services | 29,442 | 489,782 | 22,440 | 489,782 | 489,782 | 467,342 | |
| 55130 - License Renewal Non-Instr | 185,683 | 194,624 | 100,088 | 194,624 | 194,624 | 94,536 | |
| 55620 - Repairs | 608,863 | 549,930 | | 549,930 | 549,930 | 549,930 | |
| 55625 - Repairs Pm Agreements | | | 485,552 | | | (485,552) | |
| 55703 - Special Assessment Fee | 3,480 | 15,000 | 10,614 | 15,000 | 15,000 | 4,386 | |
| 55712 - Legal Expenses | | 250,000 | | 250,000 | 250,000 | 250,000 | |
| **55 - Other Operating Expenses and Services** | **827,468** | **1,499,336** | **618,693** | **1,499,336** | **1,499,336** | **880,643** | |
| **56 - Capital Outlay** | | | | | | | |
| 56120 - Site Improvements | | 420,000 | | 420,000 | 420,000 | 420,000 | |
| 56210 - Building Improvements | | 20,000 | | 20,000 | 20,000 | 20,000 | |
| 56413 - Equipment - 3 yrs life | | 20,000 | | 20,000 | 20,000 | 20,000 | |
| 56418 - Capitalizable Eqpt - 8 yr life | | 330,135 | | 329,298 | 329,298 | 329,298 | |
| **56 - Capital Outlay** | | **790,135** | | **789,298** | **789,298** | **789,298** | |
| **57 - Other Outgo** | | | | | | | |
| 57900 - Appropriations For Contingencies | | 2,255,801 | | 2,046,303 | 2,037,519 | 2,037,519 | (8,784) |
| **57 - Other Outgo** | | **2,255,801** | | **2,046,303** | **2,037,519** | **2,037,519** | **(8,784)** |
| **Expense** | **1,114,424** | **4,886,500** | **909,176** | **4,593,840** | **4,593,840** | **3,684,664** | |
| **36 - Capital Projects Fund** | **8,195,355** | | **7,323,090** | | | **(7,323,090)** | |
| *Beginning Fund Balance, July 1st* | | | *$31,451,743* | | *$38,774,989* | | |
| *Ending Fund Balance, June, 30th* | | | *$38,774,989* | | *$38,774,989* | | |

ii. G.O. Bond Measure X Series

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **9 - District Services** | | | | | | | |
| 488 - Local Revenue | 2,024,205 | 500,000 | 1,712,393 | 500,000 | 400,000 | (1,312,393) | (100,000) |
| **9 - District Services** | **2,024,205** | **500,000** | **1,712,393** | **500,000** | **400,000** | **(1,312,393)** | **(100,000)** |
| **Income** | **2,024,205** | **500,000** | **1,712,393** | **500,000** | **400,000** | **(1,312,393)** | **(100,000)** |
| **40 - GO Bond Fund Meas X Series C** | **2,024,205** | **500,000** | **1,712,393** | **500,000** | **400,000** | **(1,312,393)** | **(100,000)** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Tentative Budget
## General Revenue and Expenditure Activity

40 - GO Bond Fund Meas X Series C

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT)) |
|---|---|---|---|---|---|---|---|
| **Expense** | | | | | | | |
| **1 - San Jose City College** | | | | | | | |
| 31122 - Group II Equipment | 84,008 | 1,604,009 | 39,273 | 175,453 | | (39,273) | (175,453) |
| 31129 - New Maint & Operations Bldg | 6,071 | | 1,325 | | | (1,325) | |
| 31130 - Theater Access & Entrance Impr | 743 | 181,723 | | | | | |
| 31132 - New CTE Building | 3,007,171 | 13,933,556 | 12,181,008 | 2,874,078 | 226,649 | (11,954,359) | (2,647,429) |
| 31150 - ADA Improvements | 353,110 | 1,520,271 | 943,196 | 1,054,134 | 1,054,134 | 110,938 | |
| 31162 - Student Center Expansion | 2,096 | 507,087 | 162,087 | 398,936 | 103 | (161,984) | (398,833) |
| 31166 - Track & Field Renovation | 44,672 | | | | | | |
| 31170 - SJCC Elevator Mondernization | 324,076 | 1,647,004 | 317,662 | 1,377,265 | 74,320 | (243,342) | (1,302,945) |
| 31173 - Mens Locker Room Demolition | 548,831 | 1,921,434 | 4,633,782 | 72,176 | 698,561 | (3,935,221) | 626,385 |
| 31175 - Stormwater Management-Phase2 | 8,790 | 1,883,316 | 46,663 | 1,875,722 | 8,419 | (38,244) | (1,867,303) |
| 31176 - General Education Building Fire Alarm Sys.Upgrades | 139,377 | 2,399,579 | 1,789,346 | 672,206 | | (1,789,346) | (672,206) |
| 31177 - Campus Perimeter Security Fencing&Gates | | | 2,246,342 | | 600,000 | (1,646,342) | 600,000 |
| 31178 - Campus Wayfinding&Signage Updates&Improvements | | | 307,974 | | | (307,974) | |
| 31179 - Scoreboard Replacement | 6,150 | | 208,141 | | 4,771 | (203,370) | 4,771 |
| 31180 - Campus-wide Painting Phase 2 | | 1,000,000 | | | | | |
| 31181 - Campus-Wide Lighting Replacement | | | 175,293 | | 74,812 | (100,481) | 74,812 |
| 31309 - SJCC Vehicles | 3,503 | | 104 | | 81,896 | 81,791 | 81,896 |
| 31340 - Energy Monitoring-Based Commis | | | | 380,794 | | | (380,794) |
| 31341 - Electrical Distri Analys&Impro | | | | 382,192 | | | (382,192) |
| 31342 - Equipment Access Improvements | | | | 1,038,529 | | | (1,038,529) |
| 31343 - EC Renovation&Equipment Replac | | | | 6,976,497 | 111,035 | 111,035 | (6,865,462) |
| 31344 - BMS HVAC & Controls Upgrade | | | | 4,039,261 | | | (4,039,261) |
| 31351 - Cosmetology&Reprographics Reno | | | | 4,606,876 | | | (4,606,876) |
| 31703 - Technology Upgrades | 3,467 | 198,975 | 7,092 | 380,698 | 378,978 | 371,885 | (1,720) |
| 31705 - IT and Tech Equipment | | | 14,537 | | | (14,537) | |
| **1 - San Jose City College** | **4,532,066** | **26,796,954** | **23,073,824** | **26,304,817** | **3,313,677** | **(19,760,147)** | **(22,991,140)** |
| **2 - Evergreen Valley College** | | | | | | | |
| 32132 - Student Services Center | 2,477,594 | 412,400 | 388,092 | 277,021 | 123,693 | (264,399) | (153,328) |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Tentative Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT)) |
|---|---|---|---|---|---|---|---|
| 32134 - Language Arts Building | (24,867) | 10,005 | 2,852 | | | (2,852) | |
| 32153 - Sequoia Upgrades/Nursing Add | 2,559,601 | 535,762 | 274,282 | 327,921 | 6,656 | (267,626) | (321,265) |
| 32156 - General Education Building | 339,721 | 326,730 | 261,612 | 250,667 | 143,290 | (118,322) | (107,377) |
| 32159 - Campus Way Finding/Ground Ligh | 65,058 | 5,636 | 2,270 | | | (2,270) | |
| 32166 - Entry Road and Parking Lot | 25,311 | | 37,386 | | | (37,386) | |
| 32168 - Campus-wide Signage MasterPlan | 153,562 | 305,086 | 44,844 | 304,261 | 60 | (44,784) | (304,201) |
| 32169 - EVC-Central Plant Renovation | | 400 | | | | | |
| 32307 - Small Capital Repairs | 8,086 | 43,083 | 11,216 | 51,972 | | (11,216) | (51,972) |
| 32320 - Soccer Field Fence Upgrades | 6,860 | 63,255 | 168,249 | 59,071 | | (168,249) | (59,071) |
| 32705 - IT and Tech Equipment | | | 12,894 | | | (12,894) | |
| **2 - Evergreen Valley College** | **5,610,926** | **1,702,357** | **1,203,696** | **1,270,913** | **273,699** | **(929,997)** | **(997,213)** |
| **9 - District Services** | | | | | | | |
| 39301 - New District Services Building | 51,137 | 58,383 | 818 | 58,383 | 58,383 | 57,565 | |
| 39307 - Vehicle Replacement | 1,311 | | 83,776 | | | (83,776) | |
| 39629 - District Warehouse&Operations Facilities | 680,442 | 184,524 | 10,196,856 | 58,116 | 52,934 | (10,143,922) | (5,182) |
| 39632 - District Utility Capacity Upgrades | | | 2,019,972 | | 1,239 | (2,018,733) | 1,239 |
| 39706 - Technology/Security | 96,247 | | 181,242 | | | (181,242) | |
| 39707 - DS Printing & Digital Imaging | | | 3,859 | | | (3,859) | |
| 39709 - DS Network Storage/Servers | | | 57 | | | (57) | |
| 39712 - DW Security-Key Sys Upgrade | 935 | | | | | | |
| 39714 - Data Center Acquisition & Impl | | | 1,005 | | | (1,005) | |
| 39715 - DW Physical Security | 1,837,578 | 5,529,160 | 2,989,130 | 2,589,800 | 567,555 | (2,421,574) | (2,022,245) |
| 39905 - Management and related costs | (219,926) | 4,378,902 | 376,374 | 831,322 | 36,168 | (340,206) | (795,154) |
| 39999 - Election/Legal/EIR/DO Labor and Related | 63,765 | 5,624,903 | (63,298) | 2,326,982 | 1,897,793 | 1,961,091 | (429,189) |
| **9 - District Services** | **2,511,490** | **15,775,872** | **15,789,790** | **5,864,603** | **2,614,072** | **(13,175,717)** | **(3,250,530)** |
| **Expense** | **12,654,481** | **44,275,184** | **40,067,310** | **33,440,332** | **6,201,448** | **(33,865,862)** | **(27,238,884)** |
| **40 - GO Bond Fund Meas X Series C** | **(12,654,481)** | **(44,275,184)** | **(40,067,310)** | **(33,440,332)** | **(6,201,448)** | **33,865,862** | **27,238,884** |
| *Beginning Fund Balance, July 1st* | | | *$45,271,851* | | *$6,916,933* | | |
| *Ending Fund Balance, June, 30th* | | | *$6,916,933* | | *$1,115,485* | | |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| 9 - District Services | | | | | | | |
| 488 - Local Revenue | 1,384,255 | 700,000 | 1,597,790 | 900,000 | 1,300,000 | (297,790) | 400,000 |
| **9 - District Services** | **1,384,255** | **700,000** | **1,597,790** | **900,000** | **1,300,000** | **(297,790)** | **400,000** |
| **Income** | **1,384,255** | **700,000** | **1,597,790** | **900,000** | **1,300,000** | **(297,790)** | **400,000** |
| **41 - GO Bond Fund Meas X Series C-1** | **1,384,255** | **700,000** | **1,597,790** | **900,000** | **1,300,000** | **(297,790)** | **400,000** |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Tentative Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT)) |
|---|---|---|---|---|---|---|---|
| **Expense** | | | | | | | |
| **1 - San Jose City College** | | | | | | | |
| 31199 - Campus Contingency | | 9,985,187 | | | | | |
| 31344 - BMS HVAC & Controls Upgrade | | | | 920,938 | 1,852,829 | 1,852,829 | 931,892 |
| 31345 - Gas Smart Meters | | | | 380,794 | 380,794 | 380,794 | |
| 31346 - Electrical Smart Meters | | | | 1,015,450 | 1,015,450 | 1,015,450 | |
| 31347 - Water Usage Smart Meters | | | | 1,523,175 | 1,523,175 | 1,523,175 | |
| 31348 - Gas Distribution System Seismi | | | | 152,318 | 152,318 | 152,318 | |
| 31349 - Campus Signage&Wayfinding P2 | | | | 2,300,000 | 2,300,000 | 2,300,000 | |
| 31350 - Irrigation-BuildablePlans&Spec | | | | 1,717,000 | 1,717,000 | 1,717,000 | |
| 31352 - Healthcare Career(B) Site Impr | | | | 1,479,694 | 1,479,694 | 1,479,694 | |
| 31353 - Science Complex Renovation | | | | 11,553,580 | 11,553,580 | 11,553,580 | |
| 31354 - Jaguar Gym Site Improve-EcoCom | | | | 6,307,792 | 6,307,792 | 6,307,792 | |
| 31355 - Student Center Bookstore Renov | | | | 2,303,463 | 2,303,463 | 2,303,463 | |
| 31702 - IT Infrastructure Improvements | 775 | | | | | | |
| 31703 - Technology Upgrades | (79) | | | | | | |
| **1 - San Jose City College** | **696** | **9,985,187** | | **29,654,204** | **30,586,096** | **30,586,096** | **931,892** |
| **2 - Evergreen Valley College** | | | | | | | |
| 32122 - EVC Vehicles | 2,103 | | | | | | |
| 32153 - Sequoia Upgrades/Nursing Add | 307,654 | 735,205 | | 735,205 | 735,205 | 735,205 | |
| 32156 - General Education Building | 541,185 | 548,214 | | 520,001 | 520,001 | 520,001 | |
| 32168 - Campus-wide Signage MasterPlan | | 36,040 | | 3,365 | 8,625 | 8,625 | 5,260 |
| 32299 - Campus Contingency | | 3,726,461 | | | | | |
| **2 - Evergreen Valley College** | **850,942** | **5,045,920** | | **1,258,571** | **1,263,831** | **1,263,831** | **5,260** |
| **9 - District Services** | | | | | | | |
| 39307 - Vehicle Replacement | 792 | | | | | | |
| 39399 - District/Districtwide Contingency | | 4,365,680 | | 4,365,680 | 4,357,765 | 4,357,765 | (7,915) |
| 39631 - EVC Student Housing Complex | | 15,000,000 | | | | | |
| 39632 - District Utility Capacity Upgrades | 100,631 | 1,121,834 | | 961,160 | 845,396 | 845,396 | (115,764) |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Tentative Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT)) |
|---|---|---|---|---|---|---|---|
| 39699 - Program Contingency | | 1,550,000 | | 1,550,000 | 1,550,000 | 1,550,000 | |
| 39905 - Management and related costs | | 858,663 | (106,166) | 403,959 | 127,130 | 233,296 | (276,829) |
| 39999 - Election/Legal/EIR/DO Labor and Related | | 950,033 | | 1,548,465 | 1,827,884 | 1,827,884 | 279,419 |
| **9 - District Services** | **101,423** | **23,846,211** | **(106,166)** | **8,829,264** | **8,708,175** | **8,814,341** | **(121,089)** |
| **Expense** | **953,062** | **38,877,318** | **(106,166)** | **39,742,040** | **40,558,102** | **40,664,268** | **816,063** |
| **41 - GO Bond Fund Meas X Series C-1** | **(953,062)** | **(38,877,318)** | **106,166** | **(39,742,040)** | **(40,558,102)** | **(40,664,268)** | **(816,063)** |
| *Beginning Fund Balance, July 1st* | | | *$39,621,104* | | *$41,325,060* | | |
| *Ending Fund Balance, June, 30th* | | | *$41,325,060* | | *$2,066,958* | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **9 - District Services** | | | | | | | |
| 488 - Local Revenue | 535,964 | 200,000 | 744,775 | 350,000 | 600,000 | (144,775) | 250,000 |
| **9 - District Services** | **535,964** | **200,000** | **744,775** | **350,000** | **600,000** | **(144,775)** | **250,000** |
| **Income** | **535,964** | **200,000** | **744,775** | **350,000** | **600,000** | **(144,775)** | **250,000** |
| **46 - GO Bond Fund Meas X Series A-1** | **535,964** | **200,000** | **744,775** | **350,000** | **600,000** | **(144,775)** | **250,000** |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## FY 2026-2027 Tentative Budget

## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT)) |
|---|---|---|---|---|---|---|---|
| **Expense** | | | | | | | |
| **1 - San Jose City College** | | | | | | | |
| 31132 - New CTE Building | 1,752,153 | 9,859,040 | | 9,859,040 | 9,859,040 | 9,859,040 | |
| 31309 - SJCC Vehicles | | 4,158 | | | | | |
| 31355 - Student Center Bookstore Renov | | | | 1,139,832 | 1,139,832 | 1,139,832 | |
| **1 - San Jose City College** | **1,752,153** | **9,863,197** | | **10,998,872** | **10,998,872** | **10,998,872** | |
| **2 - Evergreen Valley College** | | | | | | | |
| 32132 - Student Services Center | (386,627) | 954,981 | | 755,143 | | | (755,143) |
| 32156 - General Education Building | 198,248 | 82,816 | | 44,673 | 44,673 | 44,673 | |
| **2 - Evergreen Valley College** | **(188,379)** | **1,037,797** | | **799,816** | **44,673** | **44,673** | **(755,143)** |
| **9 - District Services** | | | | | | | |
| 39307 - Vehicle Replacement | | | | | 80,952 | 80,952 | 80,952 |
| 39625 - SJCC Land Acquisition | 8,642 | | 14,961 | | 4,348,373 | 4,333,412 | 4,348,373 |
| 39706 - Technology/Security | 293,605 | 4,233,452 | 191,011 | 4,146,585 | 847,695 | 656,683 | (3,298,891) |
| 39714 - Data Center Acquisition & Impl | 2,455 | | | | | | |
| 39905 - Management and related costs | | 1,072,523 | | 188,423 | 188,423 | 188,423 | |
| 39999 - Election/Legal/EIR/DO Labor and Related | (9,126) | 1,597,821 | | 1,845,333 | 1,772,656 | 1,772,656 | (72,677) |
| **9 - District Services** | **295,577** | **6,903,796** | **205,973** | **6,180,342** | **7,238,099** | **7,032,126** | **1,057,757** |
| **Expense** | **1,859,351** | **17,804,790** | **205,973** | **17,979,030** | **18,281,644** | **18,075,671** | **302,614** |
| **46 - GO Bond Fund Meas X Series A-1** | **(1,859,351)** | **(17,804,790)** | **(205,973)** | **(17,979,030)** | **(18,281,644)** | **(18,075,671)** | **(302,614)** |
| *Beginning Fund Balance, July 1st* | | | *$18,108,001* | | *$18,646,804* | | |
| *Ending Fund Balance, June, 30t* | | | *$18,646,804* | | *$956,160* | | |

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## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **9 - District Services** | | | | | | | |
| 488 - Local Revenue | 5,963,807 | 2,200,000 | 5,228,493 | 2,800,000 | 3,700,000 | (1,528,493) | 900,000 |
| **9 - District Services** | **5,963,807** | **2,200,000** | **5,228,493** | **2,800,000** | **3,700,000** | **(1,528,493)** | **900,000** |
| **Income** | **5,963,807** | **2,200,000** | **5,228,493** | **2,800,000** | **3,700,000** | **(1,528,493)** | **900,000** |
| **49 - GO Bond Fund Meas X Series B-1** | **5,963,807** | **2,200,000** | **5,228,493** | **2,800,000** | **3,700,000** | **(1,528,493)** | **900,000** |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Tentative Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT)) |
|---|---|---|---|---|---|---|---|
| **Expense** | | | | | | | |
| **1 - San Jose City College** | | | | | | | |
| 31122 - Group II Equipment | 809,689 | 1,722,564 | | 707,684 | 793,647 | 793,647 | 85,963 |
| 31129 - New Maint & Operations Bldg | 46,638 | | | | | | |
| 31130 - Theater Access & Entrance Impr | 43,600 | 2,708,360 | | | | | |
| 31132 - New CTE Building | 34,864,718 | 11,936,494 | 928,938 | 3,160,223 | 3,896,447 | 2,967,509 | 736,224 |
| 31150 - ADA Improvements | 32,100 | 2,480,602 | 31,307 | 3,725,513 | 3,239,064 | 3,207,758 | (486,449) |
| 31162 - Student Center Expansion | | 2,560,046 | | 2,560,046 | 2,908,716 | 2,908,716 | 348,671 |
| 31170 - SJCC Elevator Mondernization | | 89,212 | | 89,212 | 1,359,764 | 1,359,764 | 1,270,553 |
| 31173 - Mens Locker Room Demolition | | 2,237,985 | 177,657 | 824,907 | 1,053,162 | 875,505 | 228,255 |
| 31175 - Stormwater Management-Phase2 | | | | | 1,829,779 | 1,829,779 | 1,829,779 |
| 31176 - General Education Building Fire Alarm Sys.Upgrades | | 425,257 | | 425,257 | 1,096,453 | 1,096,453 | 671,197 |
| 31177 - Campus Perimeter Security Fencing&Gates | 267,486 | 3,713,986 | 98,767 | 1,913,125 | 831,638 | 732,871 | (1,081,487) |
| 31178 - Campus Wayfinding&Signage Updates&Improvements | 102,117 | 2,163,861 | 16,093 | 599,115 | 584,694 | 568,601 | (14,421) |
| 31179 - Scoreboard Replacement | 667,502 | 681,040 | | 491,188 | 486,416 | 486,416 | (4,771) |
| 31199 - Campus Contingency | | 1,108,793 | | | | | |
| 31304 - Small Capital Repairs | | 1,884,284 | | | | | |
| 31309 - SJCC Vehicles | 115,018 | 518,186 | | | | | |
| 31313 - Small Cap Repairs - Fac Upgrds | | 5,468,543 | | | | | |
| 31340 - Energy Monitoring-Based Commis | | | | | 380,794 | 380,794 | 380,794 |
| 31341 - Electrical Distri Analys&Impro | | | | | 382,192 | 382,192 | 382,192 |
| 31342 - Equipment Access Improvements | | | | | 1,038,529 | 1,038,529 | 1,038,529 |
| 31343 - EC Renovation&Equipment Replac | | | | | 6,865,462 | 6,865,462 | 6,865,462 |
| 31344 - BMS HVAC & Controls Upgrade | | | | | 3,107,370 | 3,107,370 | 3,107,370 |
| 31351 - Cosmetology&Reprographics Reno | | | | | 4,606,876 | 4,606,876 | 4,606,876 |
| 31355 - Student Center Bookstore Renov | | | | 1,289,657 | 1,289,657 | 1,289,657 | |
| 31702 - IT Infrastructure Improvements | 15,525 | 1,488,069 | | | | | |
| 31703 - Technology Upgrades | | 5,354,139 | 153,472 | 5,418,944 | 5,418,944 | 5,265,471 | |
| 31705 - IT and Tech Equipment | | 5,468,543 | 416,698 | 144,190 | 144,190 | (272,508) | |
| **1 - San Jose City College** | **36,964,393** | **52,009,962** | **1,822,933** | **21,349,060** | **41,313,796** | **39,490,863** | **19,964,736** |

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Tentative Budget
### General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT)) |
|---|---|---|---|---|---|---|---|
| **2 - Evergreen Valley College** | | | | | | | |
| 32132 - Student Services Center | 3,933,016 | 82,854 | 16,237 | 76,659 | 953,312 | 937,075 | 876,653 |
| 32134 - Language Arts Building | 1,380 | 33,292 | | | | | |
| 32153 - Sequoia Upgrades/Nursing Add | 4,264,771 | 138,375 | | 119,072 | 427,943 | 427,943 | 308,870 |
| 32156 - General Education Building | 1,280,114 | | | | | | |
| 32157 - Student Activities Center | | 341,195 | | | | | |
| 32166 - Entry Road and Parking Lot | 78,747 | 26,700 | | 23,829 | | | (23,829) |
| 32168 - Campus-wide Signage MasterPlan | 113,623 | | | | 289,471 | 289,471 | 289,471 |
| 32299 - Campus Contingency | | 2,809,591 | | | | | |
| 32307 - Small Capital Repairs | | | | 8,040 | 56,196 | 56,196 | 48,157 |
| 32318 - Small Cap Repairs - Fac Upgrd | | 3,937,082 | | | | | |
| 32320 - Soccer Field Fence Upgrades | | 200,000 | | 114,068 | 95,006 | 95,006 | (19,062) |
| 32321 - Energy Monitoring-Based Commi | | | | 437,913 | 441,057 | 441,057 | 3,144 |
| 32322 - Electrical Distri Analys&Impro | | | | 382,192 | 382,192 | 382,192 | |
| 32323 - Equipment Access Improvements | | | | 726,970 | 726,970 | 726,970 | |
| 32324 - EC Renovation&Equipment Replac | | | | 1,994,022 | 1,994,022 | 1,994,022 | |
| 32325 - BMS HVAC & Controls Upgrade | | | | 3,651,990 | 3,651,990 | 3,651,990 | |
| 32326 - Gas Smart Meters | | | | 437,913 | 437,913 | 437,913 | |
| 32327 - Electrical Smart Meters | | | | 1,167,768 | 1,167,768 | 1,167,768 | |
| 32328 - Water Usage Smart Meters | | | | 1,751,652 | 1,751,652 | 1,751,652 | |
| 32329 - New Field House Training Facil | | | | 19,723,565 | 19,723,565 | 19,723,565 | |
| 32330 - Admissions&Records Renovation | | | | 2,633,139 | 2,633,139 | 2,633,139 | |
| 32602 - Group II Equipment - $200,000/year for 10 years | | 25,099 | | | | | |
| 32702 - IT Infrastrucutre Improvements | 510 | 2,720,094 | | | | | |
| 32703 - Technology Upgrades | | 40,056 | | | | | |
| 32705 - IT and Tech Equipment | | 2,270,000 | 369,607 | | | (369,607) | |
| **2 - Evergreen Valley College** | **9,672,162** | **12,624,337** | **385,844** | **33,248,792** | **34,732,196** | **34,346,352** | **1,483,404** |
| **9 - District Services** | | | | | | | |
| 39301 - New District Services Building | 91,381 | 100,971 | | 100,971 | 100,971 | 100,971 | |
| 39303 - District Services Furn & Equip | | 9,403 | | | | | |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## FY 2026-2027 Tentative Budget

## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT)) |
|---|---|---|---|---|---|---|---|
| 39307 - Vehicle Replacement | | 622,936 | | | | | |
| 39313 - ADA Transition Plan Assessment | 36 | 50,867 | | | | | |
| 39399 - District/Districtwide Contingency | | | | 1,692,350 | 1,692,350 | 1,692,350 | |
| 39625 - SJCC Land Acquisition | 467,866 | 5,206,128 | 467,866 | 4,777,251 | 389,889 | (77,978) | (4,387,362) |
| 39629 - District Warehouse&Operations Facilities | 2,176,719 | 13,962,263 | 494,186 | 7,636,182 | 4,892,115 | 4,397,929 | (2,744,068) |
| 39630 - East San Jose Expansion | | 4,998,650 | | | | | |
| 39632 - District Utility Capacity Upgrades | 823,277 | 17,090,254 | | 15,423,508 | 15,422,269 | 15,422,269 | (1,239) |
| 39699 - Program Contingency | | | | 4,661,084 | 4,661,084 | 4,661,084 | |
| 39706 - Technology/Security | 5,878,805 | 4,072,035 | 3,662,809 | 9,045,729 | 8,560,018 | 4,897,210 | (485,710) |
| 39707 - DS Printing & Digital Imaging | 7,741 | 175,946 | 110,613 | | | (110,613) | |
| 39708 - DS Computer Replacement | | 6,271 | | | | | |
| 39709 - DS Network Storage/Servers | 37,021 | 352,812 | | | | | |
| 39710 - DS Network Monitoring Appl's | | 50,000 | | | | | |
| 39714 - Data Center Acquisition & Impl | 144,000 | 31,830 | | 31,830 | 31,830 | 31,830 | |
| 39715 - DW Physical Security | | 1,251,629 | 247,535 | 1,250,885 | 3,095,271 | 2,847,736 | 1,844,386 |
| 39905 - Management and related costs | 100,207 | 8,797,908 | | 2,350,616 | 4,270,341 | 4,270,341 | 1,919,724 |
| 39999 - Election/Legal/EIR/DO Labor and Related | (34,669) | 7,583,310 | | 7,286,948 | 8,546,136 | 8,546,136 | 1,259,188 |
| **9 - District Services** | **9,692,384** | **64,363,213** | **4,983,008** | **54,257,354** | **51,662,273** | **46,679,264** | **(2,595,081)** |
| **Expense** | **56,328,939** | **128,997,512** | **7,191,785** | **108,855,205** | **127,708,264** | **120,516,479** | **18,853,059** |
| **49 - GO Bond Fund Meas X Series B-1** | **(56,328,939)** | **(128,997,512)** | **(7,191,785)** | **(108,855,205)** | **(127,708,264)** | **(120,516,479)** | **(18,853,059)** |
| *Beginning Fund Balance, July 1st* | | | *$132,004,539* | | *$130,041,247* | | |
| *Ending Fund Balance, June, 30th* | | | *$130,041,247* | | *$6,032,983* | | |

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## 8E. 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.

i. Fund 61 Self-Insurance

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**61 - Self-Insurance Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48830 - Contract Classes & Premiums Other Funds | 1,255,892 | 1,500,000 | 1,222,927 | 1,500,000 | 1,500,000 | 277,073 | |
| 48989 - Interfund Transfers In (61 fr 10) | 1,077,907 | 1,400,000 | 1,187,779 | 1,400,000 | 1,400,000 | 212,221 | |
| **48 - Revenue** | **2,333,799** | **2,900,000** | **2,410,706** | **2,900,000** | **2,900,000** | **489,294** | |
| **Income** | **2,333,799** | **2,900,000** | **2,410,706** | **2,900,000** | **2,900,000** | **489,294** | |
| **Expense** | | | | | | | |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 55400 - Insurances | 1,077,907 | 1,400,000 | 1,187,779 | 1,400,000 | 1,400,000 | 212,221 | |
| 55410 - Self Insurance (Dental) | 1,153,433 | 1,300,000 | 1,123,403 | 1,300,000 | 1,300,000 | 176,597 | |
| 55420 - Self Insurance (Vision) | 102,458 | 200,000 | 99,525 | 200,000 | 200,000 | 100,475 | |
| **55 - Other Operating Expenses and Services** | **2,333,799** | **2,900,000** | **2,410,706** | **2,900,000** | **2,900,000** | **489,294** | |
| **Expense** | **2,333,799** | **2,900,000** | **2,410,706** | **2,900,000** | **2,900,000** | **489,294** | |
| **61 - Self-Insurance Fund** | | | | | | | |
| *Beginning Fund Balance, July 1st* | | | *$2,000,000* | | *$2,000,000* | | |
| *Ending Fund Balance, June, 30th* | | | *$2,000,000* | | *$2,000,000* | | |

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## 8F. Fiduciary Trust and 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 record 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.

i. Fund 71 Associated Student Government

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**71 - ASG**
**1 - San Jose City College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 488 - Local Revenue | 39,356 | 120,000 | 80,125 | 120,000 | 110,000 | 29,875 | (10,000) |
| **48 - Revenue** | **39,356** | **120,000** | **80,125** | **120,000** | **110,000** | **29,875** | **(10,000)** |
| **Income** | **39,356** | **120,000** | **80,125** | **120,000** | **110,000** | **29,875** | **(10,000)** |
| **Expense** | | | | | | | |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 558 - Other Services | 111,757 | 120,000 | 102,020 | 120,000 | 110,000 | 7,980 | (10,000) |
| **55 - Other Operating Expenses and Services** | **111,757** | **120,000** | **102,020** | **120,000** | **110,000** | **7,980** | **(10,000)** |
| **57 - Other Outgo** | | | | | | | |
| 576 - Other Payments to/for Students | 1,120 | | (321) | | | 321 | |
| **57 - Other Outgo** | **1,120** | | **(321)** | | | **321** | |
| **Expense** | **112,877** | **120,000** | **101,699** | **120,000** | **110,000** | **8,301** | **(10,000)** |
| **1 - San Jose City College** | **(73,521)** | | **(21,574)** | | | **21,574** | |
| *Beginning Fund Balance, July 1st* | | | *$200,666* | | *$179,092* | | |
| *Ending Fund Balance, June, 30th* | | | *$179,092* | | *$179,092* | | |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**71 - ASG**
**2 - Evergreen Valley College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 488 - Local Revenue | 70,721 | 109,000 | 71,025 | 109,000 | 103,200 | 32,175 | (5,800) |
| **48 - Revenue** | **70,721** | **109,000** | **71,025** | **109,000** | **103,200** | **32,175** | **(5,800)** |
| **Income** | **70,721** | **109,000** | **71,025** | **109,000** | **103,200** | **32,175** | **(5,800)** |
| **Expense** | | | | | | | |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 558 - Other Services | 39,309 | 109,000 | 65,427 | 109,000 | 103,200 | 37,773 | (5,800) |
| **55 - Other Operating Expenses and Services** | **39,309** | **109,000** | **65,427** | **109,000** | **103,200** | **37,773** | **(5,800)** |
| **57 - Other Outgo** | | | | | | | |
| 575 - Student Financial Aid | 300 | | (201) | | | 201 | |
| **57 - Other Outgo** | **300** | | **(201)** | | | **201** | |
| **Expense** | **39,609** | **109,000** | **65,226** | **109,000** | **103,200** | **37,974** | **(5,800)** |
| **2 - Evergreen Valley College** | **31,112** | | **5,799** | | | **(5,799)** | |
| *Beginning Fund Balance, July 1st* | | | *$275,728* | | *$281,528* | | |
| *Ending Fund Balance, June, 30th* | | | *$281,528* | | *$281,528* | | |

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ii. Fund 72 Student Representation

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**72 - Student Representative Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 488 - Local Revenue | 83,002 | 83,100 | 71,450 | 74,000 | 74,000 | 2,550 | |
| **48 - Revenue** | **83,002** | **83,100** | **71,450** | **74,000** | **74,000** | **2,550** | |
| **Income** | **83,002** | **83,100** | **71,450** | **74,000** | **74,000** | **2,550** | |
| **Expense** | | | | | | | |
| **55 - Other Operating Expenses and Services** | | | | | | | |
| 558 - Other Services | 83,002 | 83,100 | 71,450 | 74,000 | 74,000 | 2,550 | |
| **55 - Other Operating Expenses and Services** | **83,002** | **83,100** | **71,450** | **74,000** | **74,000** | **2,550** | |
| **Expense** | **83,002** | **83,100** | **71,450** | **74,000** | **74,000** | **2,550** | |
| **72 - Student Representative Fund** | | | | | | | |
| *Beginning Fund Balance, July 1st* | | | *$0* | | *$0* | | |
| *Ending Fund Balance, June, 30th* | | | *$0* | | *$0* | | |

iii. Fund 48 Financial Aid

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## FY 2026-2027 Adopted Budget

## General Revenue and Expenditure Activity

**48 - Student Financial Assistance Fund**

| Consolidated | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - ACT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **481 - Federal Revenue** | | | | | | | |
| 10501 - Pell | 21,633,154 | 22,595,000 | 21,315,511 | 22,595,000 | 22,595,000 | 1,279,489 | |
| 10502 - SEOG | 694,140 | 930,000 | 827,574 | 930,000 | 900,000 | 72,426 | (30,000) |
| 10503 - Direct Loan | 861,571 | 882,771 | 694,910 | 882,771 | 882,771 | 187,861 | |
| 32431 - 32431 Local Direct Loan | 4,900 | | 8,000 | 16,000 | 16,000 | 8,000 | |
| **481 - Federal Revenue** | **23,193,765** | **24,407,771** | **22,845,995** | **24,423,771** | **24,393,771** | **1,547,776** | **(30,000)** |
| **486 - State Revenue** | | | | | | | |
| 22001 - Cal Grant | 2,608,030 | 2,292,559 | 2,170,111 | 2,292,559 | 2,292,559 | 122,448 | |
| 22011 - Emergency Financial Aid | 1,750 | | | | | | |
| 22012 - Emergency F.A. Supplement | 31,156 | 80,000 | 25,593 | 80,000 | 54,407 | 28,813 | (25,593) |
| 22013 - Chafee Grant | 172,500 | 205,000 | 171,500 | 205,000 | 205,000 | 33,500 | |
| **486 - State Revenue** | **2,813,436** | **2,577,559** | **2,367,204** | **2,577,559** | **2,551,966** | **184,761** | **(25,593)** |
| **488 - Local Revenue** | | | | | | | |
| 00000 - User unspecified | 290,807 | | | | | | |
| **488 - Local Revenue** | **290,807** | | | | | | |
| **489 - Other Financing Sources** | | | | | | | |
| 10502 - SEOG | 77,628 | 87,564 | | 87,564 | 87,564 | 87,564 | |
| **489 - Other Financing Sources** | **77,628** | **87,564** | | **87,564** | **87,564** | **87,564** | |
| **Income** | **26,375,636** | **27,072,894** | **25,213,200** | **27,088,894** | **27,033,301** | **1,820,101** | **(55,593)** |
| **Expense** | | | | | | | |
| **521 - Noninstructional Sal., Reg Full-time Sch** | | | | | | | |
| 10501 - Pell | 23,825 | 26,620 | 23,890 | 26,620 | 26,620 | 2,730 | |
| **521 - Noninstructional Sal., Reg Full-time Sch** | **23,825** | **26,620** | **23,890** | **26,620** | **26,620** | **2,730** | |

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**48 - Student Financial Assistance Fund**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - ACT) |
|---|---|---|---|---|---|---|---|
| **523 - Noninstructional Sal., Non-reg Full-time** | | | | | | | |
| 22012 - Emergency F.A. Supplement | 15,165 | | | | | | |
| **523 - Noninstructional Sal., Non-reg Full-time** | **15,165** | | | | | | |
| **558 - Other Services** | | | | | | | |
| 00000 - User unspecified | | 290,807 | | | | | |
| 22012 - Emergency F.A. Supplement | (1,613) | | 25,593 | | | (25,593) | |
| **558 - Other Services** | **(1,613)** | **290,807** | **25,593** | | | **(25,593)** | |
| **573 - Interfund Transfers Out** | | | | | | | |
| 10502 - SEOG | 11,517 | 18,000 | 28,074 | 18,000 | 18,000 | (10,074) | |
| **573 - Interfund Transfers Out** | **11,517** | **18,000** | **28,074** | **18,000** | **18,000** | **(10,074)** | |
| **575 - Student Financial Aid** | | | | | | | |
| 10501 - Pell | 21,609,329 | 22,568,380 | 21,291,621 | 22,568,380 | 22,568,380 | 1,276,759 | |
| 10502 - SEOG | 760,251 | 999,564 | 799,500 | 999,564 | 969,564 | 170,064 | (30,000) |
| 10503 - Direct Loan | 861,571 | 882,771 | 694,910 | 882,771 | 882,771 | 187,861 | |
| 22001 - Cal Grant | 2,608,030 | 2,292,559 | 2,170,111 | 2,292,559 | 2,292,559 | 122,448 | |
| 22011 - Emergency Financial Aid | 1,750 | | | | | | |
| 22012 - Emergency F.A. Supplement | 8,791 | 80,000 | | 80,000 | 54,407 | 54,407 | (25,593) |
| 22013 - Chafee Grant | 172,500 | 205,000 | 171,500 | 205,000 | 205,000 | 33,500 | |
| 32431 - 32431 Local Direct Loan | 4,900 | | 8,000 | 16,000 | 16,000 | 8,000 | |
| **575 - Student Financial Aid** | **26,027,122** | **27,028,274** | **25,135,642** | **27,044,274** | **26,988,681** | **1,853,039** | **(55,593)** |
| **576 - Other Payments to/for Students** | | | | | | | |
| 22012 - Emergency F.A. Supplement | 8,813 | | | | | | |
| **576 - Other Payments to/for Students** | **8,813** | | | | | | |
| **Expense** | **26,084,828** | **27,363,701** | **25,213,200** | **27,088,894** | **27,033,301** | **1,820,101** | **(55,593)** |
| **48 - Student Financial Assistance Fund** | **290,807** | **(290,807)** | | | | | |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**48 - Student Financial Assistance Fund**
**1 - San Jose City College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **481 - Federal Revenue** | | | | | | | |
| 10501 - Pell | 10,393,690 | 10,051,000 | 9,349,644 | 10,051,000 | 10,051,000 | 701,356 | |
| 10502 - SEOG | 270,455 | 430,000 | 328,074 | 430,000 | 400,000 | 71,926 | (30,000) |
| 10503 - Direct Loan | 478,800 | 500,000 | 481,676 | 500,000 | 500,000 | 18,324 | |
| 32431 - 32431 Local Direct Loan | 4,900 | | 8,000 | 16,000 | 16,000 | 8,000 | |
| **481 - Federal Revenue** | **11,147,845** | **10,981,000** | **10,167,395** | **10,997,000** | **10,967,000** | **799,606** | **(30,000)** |
| **486 - State Revenue** | | | | | | | |
| 22001 - Cal Grant | 1,435,934 | 1,140,635 | 989,935 | 1,140,635 | 1,140,635 | 150,700 | |
| 22012 - Emergency F.A. Supplement | 22,365 | 80,000 | 25,593 | 80,000 | 54,407 | 28,813 | (25,593) |
| 22013 - Chafee Grant | 160,000 | 185,000 | 128,750 | 185,000 | 185,000 | 56,250 | |
| **486 - State Revenue** | **1,618,299** | **1,405,635** | **1,144,278** | **1,405,635** | **1,380,042** | **235,763** | **(25,593)** |
| **Income** | **12,766,144** | **12,386,635** | **11,311,673** | **12,402,635** | **12,347,042** | **1,035,369** | **(55,593)** |
| **Expense** | | | | | | | |
| **521 - Noninstructional Sal., Reg Full-time Sch** | | | | | | | |
| 10501 - Pell | 12,390 | 11,000 | 11,770 | 11,000 | 11,000 | (770) | |
| **521 - Noninstructional Sal., Reg Full-time Sch** | **12,390** | **11,000** | **11,770** | **11,000** | **11,000** | **(770)** | |
| **523 - Noninstructional Sal., Non-reg Full-time** | | | | | | | |
| 22012 - Emergency F.A. Supplement | 15,165 | | | | | | |
| **523 - Noninstructional Sal., Non-reg Full-time** | **15,165** | | | | | | |
| **558 - Other Services** | | | | | | | |
| 22012 - Emergency F.A. Supplement | (1,613) | | 25,593 | | | (25,593) | |
| **558 - Other Services** | **(1,613)** | | **25,593** | | | **(25,593)** | |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

## FY 2026-2027 Adopted Budget

## General Revenue and Expenditure Activity

**48 - Student Financial Assistance Fund**

**1 - San Jose City College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **573 - Interfund Transfers Out** | | | | | | | |
| 10502 - SEOG | 11,517 | 18,000 | 28,074 | 18,000 | 18,000 | (10,074) | |
| **573 - Interfund Transfers Out** | **11,517** | **18,000** | **28,074** | **18,000** | **18,000** | **(10,074)** | |
| **575 - Student Financial Aid** | | | | | | | |
| 10501 - Pell | 10,381,300 | 10,040,000 | 9,337,874 | 10,040,000 | 10,040,000 | 702,126 | |
| 10502 - SEOG | 258,938 | 412,000 | 300,000 | 412,000 | 382,000 | 82,000 | (30,000) |
| 10503 - Direct Loan | 478,800 | 500,000 | 481,676 | 500,000 | 500,000 | 18,324 | |
| 22001 - Cal Grant | 1,435,934 | 1,140,635 | 989,935 | 1,140,635 | 1,140,635 | 150,700 | |
| 22012 - Emergency F.A. Supplement | | 80,000 | | 80,000 | 54,407 | 54,407 | (25,593) |
| 22013 - Chafee Grant | 160,000 | 185,000 | 128,750 | 185,000 | 185,000 | 56,250 | |
| 32431 - 32431 Local Direct Loan | 4,900 | | 8,000 | 16,000 | 16,000 | 8,000 | |
| **575 - Student Financial Aid** | **12,719,872** | **12,357,635** | **11,246,235** | **12,373,635** | **12,318,042** | **1,071,806** | **(55,593)** |
| **576 - Other Payments to/for Students** | | | | | | | |
| 22012 - Emergency F.A. Supplement | 8,813 | | | | | | |
| **576 - Other Payments to/for Students** | **8,813** | | | | | | |
| **Expense** | **12,766,144** | **12,386,635** | **11,311,673** | **12,402,635** | **12,347,042** | **1,035,369** | **(55,593)** |

**1 - San Jose City College**

| | | |
|---|---|---|
| *Beginning Fund Balance, July 1st* | *$0* | *$0* |
| *Ending Fund Balance, June, 30th* | *$0* | *$0* |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**48 - Student Financial Assistance Fund**
**2 - Evergreen Valley College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **481 - Federal Revenue** | | | | | | | |
| 10501 - Pell | 11,239,464 | 12,544,000 | 11,965,867 | 12,544,000 | 12,544,000 | 578,133 | |
| 10502 - SEOG | 423,685 | 500,000 | 499,500 | 500,000 | 500,000 | 500 | |
| 10503 - Direct Loan | 382,771 | 382,771 | 213,234 | 382,771 | 382,771 | 169,537 | |
| **481 - Federal Revenue** | **12,045,920** | **13,426,771** | **12,678,601** | **13,426,771** | **13,426,771** | **748,170** | |
| **486 - State Revenue** | | | | | | | |
| 22001 - Cal Grant | 1,172,096 | 1,151,924 | 1,180,176 | 1,151,924 | 1,151,924 | (28,252) | |
| 22011 - Emergency Financial Aid | 1,750 | | | | | | |
| 22012 - Emergency F.A. Supplement | 8,791 | | | | | | |
| 22013 - Chafee Grant | 12,500 | 20,000 | 42,750 | 20,000 | 20,000 | (22,750) | |
| **486 - State Revenue** | **1,195,137** | **1,171,924** | **1,222,926** | **1,171,924** | **1,171,924** | **(51,002)** | |
| **489 - Other Financing Sources** | | | | | | | |
| 10502 - SEOG | 77,628 | 87,564 | | 87,564 | 87,564 | 87,564 | |
| **489 - Other Financing Sources** | **77,628** | **87,564** | | **87,564** | **87,564** | **87,564** | |
| **Income** | **13,318,685** | **14,686,259** | **13,901,527** | **14,686,259** | **14,686,259** | **784,733** | |
| **Expense** | | | | | | | |
| **521 - Noninstructional Sal., Reg Full-time Sch** | | | | | | | |
| 10501 - Pell | 11,435 | 15,620 | 12,120 | 15,620 | 15,620 | 3,500 | |
| **521 - Noninstructional Sal., Reg Full-time Sch** | **11,435** | **15,620** | **12,120** | **15,620** | **15,620** | **3,500** | |
| **575 - Student Financial Aid** | | | | | | | |
| 10501 - Pell | 11,228,029 | 12,528,380 | 11,953,747 | 12,528,380 | 12,528,380 | 574,633 | |
| 10502 - SEOG | 501,313 | 587,564 | 499,500 | 587,564 | 587,564 | 88,064 | |
| 10503 - Direct Loan | 382,771 | 382,771 | 213,234 | 382,771 | 382,771 | 169,537 | |
| 22001 - Cal Grant | 1,172,096 | 1,151,924 | 1,180,176 | 1,151,924 | 1,151,924 | (28,252) | |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**48 - Student Financial Assistance Fund**
**2 - Evergreen Valley College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| 22011 - Emergency Financial Aid | 1,750 | | | | | | |
| 22012 - Emergency F.A. Supplement | 8,791 | | | | | | |
| 22013 - Chafee Grant | 12,500 | 20,000 | 42,750 | 20,000 | 20,000 | (22,750) | |
| **575 - Student Financial Aid** | **13,307,250** | **14,670,639** | **13,889,407** | **14,670,639** | **14,670,639** | **781,233** | |
| **Expense** | **13,318,685** | **14,686,259** | **13,901,527** | **14,686,259** | **14,686,259** | **784,733** | |

| **2 - Evergreen Valley College** | | |
|---|---|---|
| *Beginning Fund Balance, July 1st* | *$0* | *$0* |
| *Ending Fund Balance, June, 30th* | *$0* | *$0* |

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# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**48 - Student Financial Assistance Fund**
**9 - District Services**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **488 - Local Revenue** | | | | | | | |
| 00000 - User unspecified | 290,807 | | | | | | |
| **488 - Local Revenue** | **290,807** | | | | | | |
| **Income** | **290,807** | | | | | | |
| **Expense** | | | | | | | |
| **558 - Other Services** | | | | | | | |
| 00000 - User unspecified | | 290,807 | | | | | |
| **558 - Other Services** | | **290,807** | | | | | |
| **Expense** | | **290,807** | | | | | |
| **9 - District Services** | **290,807** | **(290,807)** | | | | | |

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## iv. Fund 96 Scholarships

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**
**FY 2026-2027 Adopted Budget**
**General Revenue and Expenditure Activity**

**96 - Scholarships and Loan Agency**
**1 - San Jose City College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP- ACT) | VARIANCE (ADOP- TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48829 - Scholarships | 340,774 | 388,082 | 494,826 | 465,000 | 494,826 | 0 | 29,826 |
| **48 - Revenue** | **340,774** | **388,082** | **494,826** | **465,000** | **494,826** | **0** | **29,826** |
| **Income** | **340,774** | **388,082** | **494,826** | **465,000** | **494,826** | **0** | **29,826** |
| **Expense** | | | | | | | |
| **57 - Other Outgo** | | | | | | | |
| 57601 - Scholarships | 340,774 | 388,082 | 494,826 | 465,000 | 494,826 | 0 | 29,826 |
| **57 - Other Outgo** | **340,774** | **388,082** | **494,826** | **465,000** | **494,826** | **0** | **29,826** |
| **Expense** | **340,774** | **388,082** | **494,826** | **465,000** | **494,826** | **0** | **29,826** |
| **1 - San Jose City College** | | | | | | | |
| *Beginning Fund Balance, July 1st* | | | *$0* | | *$0* | | |
| *Ending Fund Balance, June, 30th* | | | *$0* | | *$0* | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**96 - Scholarships and Loan Agency**
**2 - Evergreen Valley College**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP- ACT) | VARIANCE (ADOP- TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48829 - Scholarships | 312,603 | 310,378 | 292,665 | 277,140 | 292,665 | 0 | 15,525 |
| **48 - Revenue** | **312,603** | **310,378** | **292,665** | **277,140** | **292,665** | **0** | **15,525** |
| **Income** | **312,603** | **310,378** | **292,665** | **277,140** | **292,665** | **0** | **15,525** |
| **Expense** | | | | | | | |
| **57 - Other Outgo** | | | | | | | |
| 57601 - Scholarships | 312,603 | 310,378 | 292,665 | 277,140 | 292,665 | 0 | 15,525 |
| **57 - Other Outgo** | **312,603** | **310,378** | **292,665** | **277,140** | **292,665** | **0** | **15,525** |
| **Expense** | **312,603** | **310,378** | **292,665** | **277,140** | **292,665** | **0** | **15,525** |
| **2 - Evergreen Valley College** | | | | | | | |
| *Beginning Fund Balance, July 1st* | | | *$0* | | *$0* | | |
| *Ending Fund Balance, June, 30th* | | | *$0* | | *$0* | | |

v. Fund 75 OPEB Trust

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

**75 - Trust Fund OPEB**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| Income | | | | | | | |
| 48 - Revenue | | | | | | | |
| 48861 - Dividend Income | 1,681,244 | 1,745,135 | 1,792,476 | 1,845,000 | 1,845,000 | 52,524 | |
| 48863 - Realized Gain/(Loses) | 127,082 | 154,595 | 139,904 | 115,452 | 144,100 | 4,196 | 28,648 |
| 48864 - Unrealized Apprec (Deprec) | 2,244,633 | 2,404,808 | 2,807,052 | 706,432 | 2,807,000 | (52) | 2,100,568 |
| **48 - Revenue** | **4,052,959** | **4,304,537** | **4,739,432** | **2,666,884** | **4,796,100** | **56,668** | **2,129,216** |
| **Income** | **4,052,959** | **4,304,537** | **4,739,432** | **2,666,884** | **4,796,100** | **56,668** | **2,129,216** |
| Expense | | | | | | | |
| 55 - Other Operating Expenses and Services | | | | | | | |
| 55831 - Bank Charges | 204,170 | 214,584 | 210,864 | 189,494 | 217,000 | 6,136 | 27,506 |
| **55 - Other Operating Expenses and Services** | **204,170** | **214,584** | **210,864** | **189,494** | **217,000** | **6,136** | **27,506** |
| 57 - Other Outgo | | | | | | | |
| 57319 - Interfund Transfers Out (75 to 81) | 2,496,199 | 2,587,839 | 2,665,098 | 2,642,637 | 2,745,000 | 79,902 | 102,363 |
| **57 - Other Outgo** | **2,496,199** | **2,587,839** | **2,665,098** | **2,642,637** | **2,745,000** | **79,902** | **102,363** |
| **Expense** | **2,700,369** | **2,802,424** | **2,875,962** | **2,832,131** | **2,962,000** | **86,038** | **129,869** |
| **75 - Trust Fund OPEB** | **1,352,590** | **1,502,114** | **1,863,470** | **(165,247)** | **1,834,100** | **(29,370)** | **1,999,347** |
| *Beginning Fund Balance, July 1st* | | | *$40,330,989* | | *$42,194,460* | | |
| *Ending Fund Balance, June, 30th* | | | *$42,194,460* | | *$44,028,560* | | |

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iv. Fund 76 Pension Stabilization Trust

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

**76 - Pension Stabilization Trust**

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48190 - Other Federal Revenue | | | 4,800,000 | | | (4,800,000) | |
| **48 - Revenue** | | | **4,800,000** | | | **(4,800,000)** | |
| **Income** | | | **4,800,000** | | | **(4,800,000)** | |
| **76 - Pension Stabilization Trust** | | | **4,800,000** | | | **(4,800,000)** | |

vi. Long-term Debt Funds 81, 84, 85, 86, 87

## SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
### FY 2026-2027 Adopted Budget
### General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48853 - Retail Center Lease Revenue | 593,782 | 686,600 | 686,600 | 686,600 | 686,600 | | |
| 48993 - Interfund Transfers In (81 fr 75) | 2,496,199 | 2,587,839 | 2,665,098 | 2,642,637 | 2,745,000 | 79,902 | 102,363 |
| **48 - Revenue** | **3,089,981** | **3,274,439** | **3,351,698** | **3,329,237** | **3,431,600** | **79,902** | **102,363** |
| **Income** | **3,089,981** | **3,274,439** | **3,351,698** | **3,329,237** | **3,431,600** | **79,902** | **102,363** |
| **Expense** | | | | | | | |
| **53 - Employee Benefits** | | | | | | | |
| 53710 - Retiree Benefit - Inst | 2,496,199 | 2,587,839 | 2,665,098 | 2,642,637 | 2,745,000 | 79,902 | 102,363 |
| **53 - Employee Benefits** | **2,496,199** | **2,587,839** | **2,665,098** | **2,642,637** | **2,745,000** | **79,902** | **102,363** |
| **57 - Other Outgo** | | | | | | | |
| 57326 - Interfund Transfers Out (81 to 85) | 593,782 | 686,600 | 686,600 | 686,600 | 686,600 | | |
| **57 - Other Outgo** | **593,782** | **686,600** | **686,600** | **686,600** | **686,600** | | |
| **Expense** | **3,089,981** | **3,274,439** | **3,351,698** | **3,329,237** | **3,431,600** | **79,902** | **102,363** |
| **81 - L/T Debt. - Retiree Benefit Fund** | | | | | | | |
| *Beginning Fund Balance, July 1st* | | | *$0* | | *$0* | | |
| *Ending Fund Balance, June, 30th* | | | *$0* | | *$0* | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48672 - Secured Homeowners Exempt | 63,268 | 68,889 | 39,014 | 71,300 | 40,380 | 1,366 | (30,920) |
| 48811 - Secured Property Tax Revenues | 21,058,817 | 14,285,480 | 13,678,221 | 16,455,426 | 16,995,992 | 3,317,771 | 540,566 |
| 48812 - Supplemental Secured Prop. Tax | 387,463 | 455,319 | 280,460 | 471,255 | 290,276 | 9,816 | (180,979) |
| 48813 - Unsecured Roll Property Taxes | 863,859 | 732,000 | 922,186 | 757,620 | 954,463 | 32,277 | 196,843 |
| 48860 - Interest | 369,119 | 247,000 | 339,557 | 255,645 | 256,000 | (83,557) | 355 |
| **48 - Revenue** | **22,742,526** | **15,788,687** | **15,259,438** | **18,011,246** | **18,537,110** | **3,277,672** | **525,864** |
| **Income** | **22,742,526** | **15,788,687** | **15,259,438** | **18,011,246** | **18,537,110** | **3,277,672** | **525,864** |
| **Expense** | | | | | | | |
| **57 - Other Outgo** | | | | | | | |
| 57110 - Bond Redemption | 19,555,000 | 20,260,000 | 20,260,000 | 15,710,000 | 15,710,000 | (4,550,000) | |
| 57120 - Bond Interest Charges | 2,554,360 | 1,785,750 | 1,785,750 | 1,290,566 | 1,290,566 | (495,185) | |
| 57130 - Other Payment | 6,238 | 8,500 | 5,115 | 10,000 | 10,000 | 4,885 | |
| **57 - Other Outgo** | **22,115,598** | **22,054,250** | **22,050,865** | **17,010,566** | **17,010,566** | **(5,040,300)** | |
| **Expense** | **22,115,598** | **22,054,250** | **22,050,865** | **17,010,566** | **17,010,566** | **(5,040,300)** | |
| **84 - L/T Debt - G.O. Bond Fd - Meas G 2004** | **626,928** | **(6,265,563)** | **(6,791,427)** | **1,000,680** | **1,526,545** | **8,317,972** | **525,864** |
| *Beginning Fund Balance, July 1st* | | | *$22,713,006* | | *$15,921,579* | | |
| *Ending Fund Balance, June, 30th* | | | *$15,921,579* | | *$17,448,123* | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48190 - Other Federal Revenue | | | 9,355,524 | | | (9,355,524) | |
| 48970 - Interfund Transfers In (85 fr 81) | 593,782 | 686,600 | 686,600 | 686,600 | 686,600 | | |
| 48994 - Interfund Transfers In (85 fr 10) | 5,151,088 | 2,239,593 | 7,947,507 | 2,332,536 | 2,332,536 | (5,614,971) | |
| **48 - Revenue** | **5,744,871** | **2,926,193** | **17,989,631** | **3,019,136** | **3,019,136** | **(14,970,495)** | |
| **Income** | **5,744,871** | **2,926,193** | **17,989,631** | **3,019,136** | **3,019,136** | **(14,970,495)** | |
| **Expense** | | | | | | | |
| **57 - Other Outgo** | | | | | | | |
| 57120 - Bond Interest Charges | 2,744,871 | 2,926,193 | 3,454,552 | 3,019,136 | 3,019,136 | (435,416) | |
| **57 - Other Outgo** | **2,744,871** | **2,926,193** | **3,454,552** | **3,019,136** | **3,019,136** | **(435,416)** | |
| **Expense** | **2,744,871** | **2,926,193** | **3,454,552** | **3,019,136** | **3,019,136** | **(435,416)** | |
| **85 - L/T Debt - OPEB** | **3,000,000** | | **14,535,079** | | | **(14,535,079)** | |
| *Beginning Fund Balance, July 1st* | | | *$10,010,894* | | *$25,545,973* | | |
| *Ending Fund Balance, June, 30th* | | | *$24,545,973* | | *$24,545,973* | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48672 - Secured Homeowners Exempt | 40,940 | 45,450 | 40,327 | 47,041 | 41,738 | 1,411 | (5,303) |
| 48811 - Secured Property Tax Revenues | 12,161,446 | 12,093,830 | 12,759,889 | 13,286,048 | 12,396,591 | (363,297) | (889,457) |
| 48812 - Supplemental Secured Prop. Tax | 249,769 | 279,193 | 229,810 | 288,965 | 237,853 | 8,043 | (51,112) |
| 48813 - Unsecured Roll Property Taxes | 578,173 | 473,000 | 596,419 | 489,555 | 617,294 | 20,875 | 127,739 |
| 48860 - Interest | 167,548 | 117,000 | 184,052 | 119,925 | 133,000 | (51,052) | 13,075 |
| **48 - Revenue** | **13,197,876** | **13,008,473** | **13,810,496** | **14,231,534** | **13,426,477** | **(384,019)** | **(805,058)** |
| **Income** | **13,197,876** | **13,008,473** | **13,810,496** | **14,231,534** | **13,426,477** | **(384,019)** | **(805,058)** |
| **Expense** | | | | | | | |
| **57 - Other Outgo** | | | | | | | |
| 57110 - Bond Redemption | 6,380,000 | 7,030,000 | 7,030,000 | 7,650,000 | 7,650,000 | 620,000 | |
| 57120 - Bond Interest Charges | 6,335,957 | 6,164,235 | 6,164,235 | 6,008,408 | 6,008,408 | (155,827) | |
| 57130 - Other Payment | 5,403 | 6,500 | 4,965 | 8,000 | 6,500 | 1,535 | (1,500) |
| **57 - Other Outgo** | **12,721,360** | **13,200,735** | **13,199,200** | **13,666,408** | **13,664,908** | **465,708** | **(1,500)** |
| **Expense** | **12,721,360** | **13,200,735** | **13,199,200** | **13,666,408** | **13,664,908** | **465,708** | **(1,500)** |
| **86 - L/T Debt - G.O Bond Fd Meas G 2010** | **476,516** | **(192,262)** | **611,296** | **565,126** | **(238,432)** | **(849,728)** | **(803,558)** |
| *Beginning Fund Balance, July 1st* | | | *$10,888,903* | | *$11,500,199* | | |
| *Ending Fund Balance, June, 30th* | | | *$11,500,199* | | *$11,261,767* | | |

# SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
## FY 2026-2027 Adopted Budget
## General Revenue and Expenditure Activity

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

| | FY 2024-2025 ACTUALS | FY 2025-2026 ADOPTED BUDGET | FY 2025-2026 PROJECTED ACTUALS | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET | VARIANCE (ADOP - ACT) | VARIANCE (ADOP - TENT) |
|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | |
| **48 - Revenue** | | | | | | | |
| 48672 - Secured Homeowners Exempt | 96,030 | 106,839 | 97,495 | 110,578 | 100,907 | 3,412 | (9,671) |
| 48811 - Secured Property Tax Revenues | 27,061,765 | 28,078,336 | 29,159,461 | 30,208,183 | 28,792,067 | (367,394) | (1,416,116) |
| 48812 - Supplemental Secured Prop. Tax | 587,990 | 670,929 | 549,447 | 694,411 | 568,678 | 19,231 | (125,734) |
| 48813 - Unsecured Roll Property Taxes | 1,420,208 | 1,111,000 | 1,402,748 | 1,149,885 | 1,451,844 | 49,096 | 301,959 |
| 48860 - Interest | 383,157 | 304,000 | 351,234 | 314,640 | 274,000 | (77,234) | (40,640) |
| **48 - Revenue** | **29,549,150** | **30,271,103** | **31,560,385** | **32,477,698** | **31,187,496** | **(372,889)** | **(1,290,202)** |
| **Income** | **29,549,150** | **30,271,103** | **31,560,385** | **32,477,698** | **31,187,496** | **(372,889)** | **(1,290,202)** |
| **Expense** | | | | | | | |
| **57 - Other Outgo** | | | | | | | |
| 57110 - Bond Redemption | 15,495,000 | 8,385,000 | 8,385,000 | 9,865,000 | 9,865,000 | 1,480,000 | |
| 57120 - Bond Interest Charges | 22,316,765 | 21,716,059 | 21,716,059 | 21,267,617 | 21,267,617 | (448,443) | |
| 57130 - Other Payment | 7,680 | 12,000 | 8,080 | 12,000 | 12,000 | 3,920 | |
| **57 - Other Outgo** | **37,819,445** | **30,113,059** | **30,109,139** | **31,144,617** | **31,144,617** | **1,035,477** | |
| **Expense** | **37,819,445** | **30,113,059** | **30,109,139** | **31,144,617** | **31,144,617** | **1,035,477** | |
| **87 - L/T Debt - GO Bond Measure X** | **(8,270,295)** | **158,044** | **1,451,246** | **1,333,081** | **42,879** | **(1,408,366)** | **(1,290,202)** |
| *Beginning Fund Balance, July 1st* | | | *$20,460,224* | | *$21,911,470* | | |
| *Ending Fund Balance, June, 30th* | | | *$21,911,470* | | *$21,954,349* | | |

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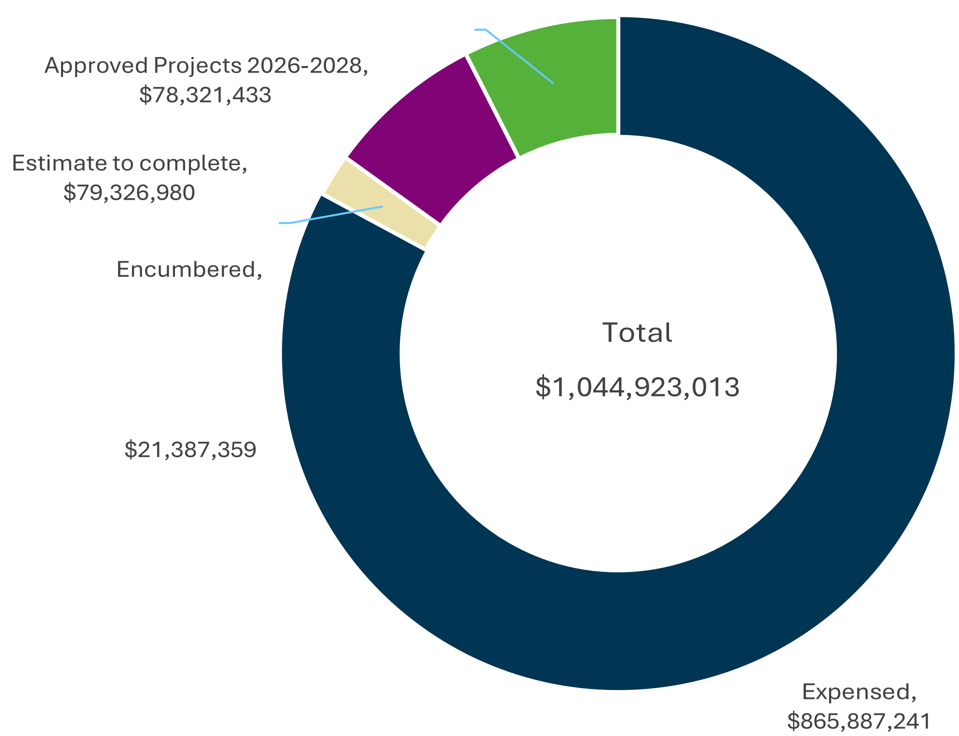
# 9. Capital Program

This budget addresses the renovations and additions that are needed to meet the changing needs of our students and our community. The district's capital improvements are primarily informed by the 2026-2036 Facilities Master Plan approved by the Board of Trustees in February 2026. The Facilities Master Plan ensures that our buildings add value, not just costs, by creating a source of competitive advantage to what the district can offer above and beyond what other institutions can do.

Sources of funding for the capital program are primarily from the voter-approved bond measures approved in 2010 and 2016 totaling approximately $1.1 billion, and recorded in Fund 40, 41,42, 43, 44, 45, 46, 47. Non-bond capital projects are tracked in Fund 36. Please see section 8.0 for detailed financial reports.

As at March 31, 2026, the Board has approved the following list of projects in the table totaling $78,321,433, which has been identified from the 2026-2036 Facilities Master Plan. These are the remaining funds from the 2016 Measure X voter-approved bonds, and will be utilized to undertake a list of priority projects listed in this section.

Bond Funded Capital Program Spending



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## List of Board Approved Bond Projects ($78,321,433)

| Project Group | Included Projects | Order of Magnitude Estimated Cost | Primary Need Addressed | Operational Impact | Estimated Savings or Avoided Cost |
|---|---|---|---|---|---|
| **Critical Systems Risk Reduction** | | | | | |
| | Electrical Distribution Analysis & Improvements<br>• SJCC: $382,192<br>• EVC: $382,192 | $764,384 | Aging and undocumented electrical distribution systems | Identifies capacity constraints, safety risks, and required upgrades; supports safe and reliable power delivery | Avoided electrical failures, outages, emergency repairs, and code-compliance risks |
| | Gas Distribution System Seismic Upgrade (SJCC) | $152,318 | Seismic vulnerability of gas infrastructure | Improves life-safety performance during seismic events | Avoided catastrophic system failure, fire risk, and extended campus shutdown |
| | Irrigation Systems – Buildable Plans & Specifications (SJCC) | $1,717,000 | Lack of coordinated, build-ready irrigation system documentation | Enables phased implementation of water-efficient irrigation improvements | Avoided water loss, emergency fixes, and inefficient future construction sequencing |
| **Access and Maintenance** | | | | | |
| | Equipment Access Improvements<br>• SJCC: $1,038,529<br>• EVC: $726,970 | $1,765,499 | Inadequate and unsafe access to building systems | Reduces maintenance time; improves worker safety; enables routine servicing | Avoided deferred maintenance escalation; reduced labor costs, emergency repairs, and premature equipment failure |
| **Core Infrastructure Stabilization** | | | | | |
| | Building Management Systems (HVAC & Controls)<br>• SJCC: $4,960,199<br>• EVC: $3,651,990 | $8,612,189 | Modernize obsolete HVAC controls and enable system-level visibility | Enables centralized monitoring, scheduling, and fault detection across campuses; reduces reactive maintenance; improves comfort and reliability | Avoided energy waste and emergency repairs; enables targeted efficiency actions (5–10% HVAC energy savings potential when paired with operational changes) |
| | Environmental Controls Renovation & Equipment Replacement<br>• SJCC: $6,976,497<br>• EVC: $1,994,022 | $8,970,519 | Replace aging HVAC equipment at end of useful life | Improves system reliability, indoor air quality, and continuity of building operations | Avoided catastrophic equipment failure; reduced emergency replacements; improved energy performance versus failing systems (10–20% improvement over failing equipment) |
| **Energy and Utility Visibility** | | | | | |
| | Electrical Smart Metering<br>• SJCC: $1,015,450<br>• EVC: $1,167,768 | $2,183,218 | Lack of building-level electrical usage visibility (focused on major buildings or electrical services, not every panel or room) | Enables building- and system-level tracking; supports load management, anomaly detection, and benchmarking | Avoided energy waste through identification of abnormal usage; improved ability to validate utility bills and target efficiency actions (savings dependent on operational response) |
| | Energy Monitoring-Based Commissioning<br>• SJCC: $380,794<br>• EVC: $437,913 | $616,723 | Systems operate without continuous performance feedback | Uses metered data to identify faults, scheduling issues, and inefficiencies | Energy and maintenance savings achieved through targeted operational corrections (typically 5–15% where corrective actions are implemented) |
| | Gas Smart Metering<br>• SJCC: $380,794<br>• EVC: $437,913 | Earmarked for reserves | Limited insight into gas consumption patterns | Improves monitoring of heating and process loads; supports seasonal and operational tuning | Avoided gas overuse and undetected leaks; supports informed HVAC optimization |
| | Water Usage Smart Metering<br>• SJCC: $1,523,175<br>• EVC: $1,751,652 | Earmarked for reserves | No real-time or building-level water-use data | Enables leak detection, irrigation monitoring, and indoor water-use tracking across campuses | Avoided water loss, property damage, emergency repairs, and escalation in utility costs |

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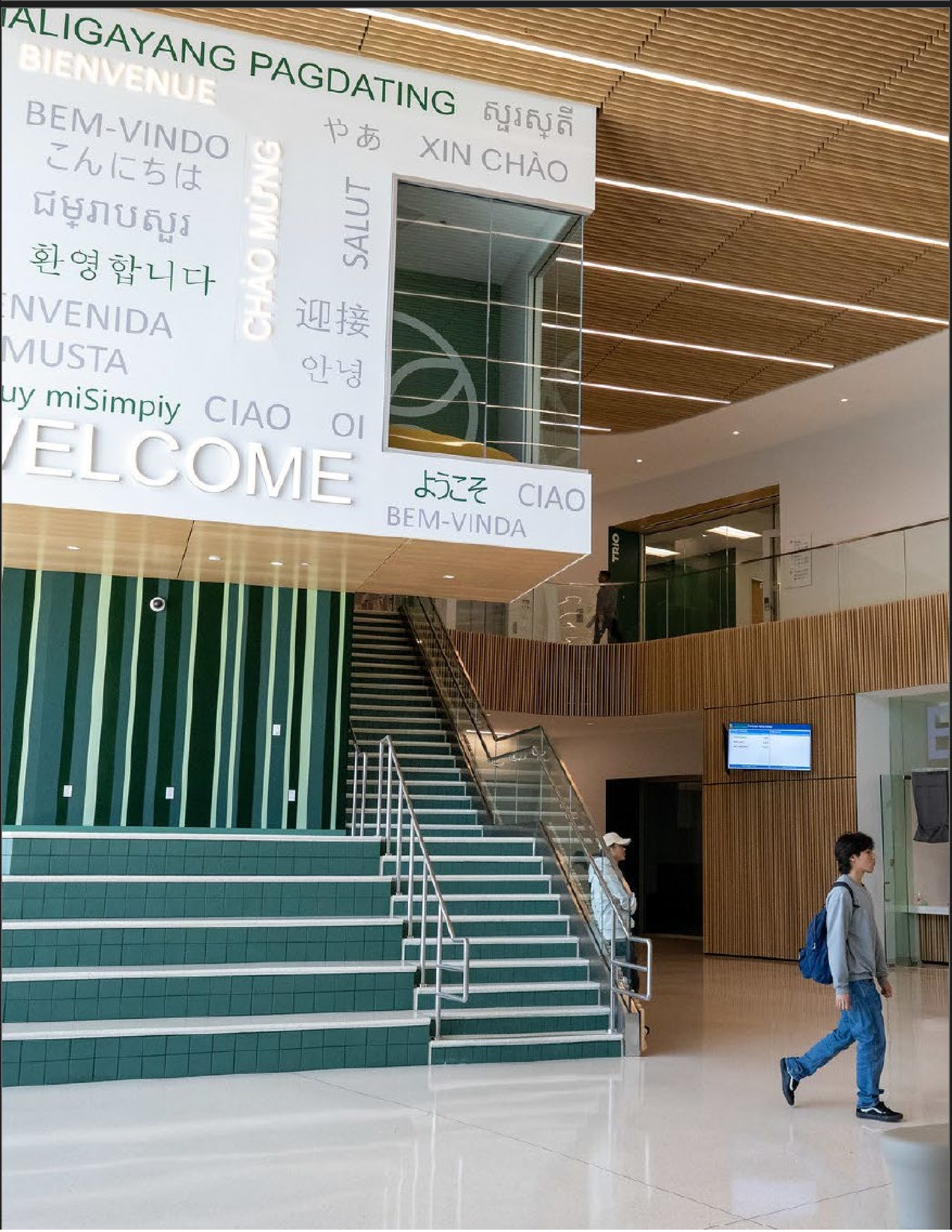
| Project Group | Included Projects | Order of Magnitude Estimated Cost | Primary Need Addressed | Operational Impact | Estimated Savings or Avoided Cost |
|---|---|---|---|---|---|
| **High Impact Renovations** | | | | | |
| SJCC-JG.2 | (Old) Jaguar Gym Site Improvements - Eco-Commons (Part 2) | $6,307,792 | Complete the "Smile" pathway and adjacent site improvements to close a critical pedestrian network gap | Improves campus connectivity, safety, and accessibility around the gym and Eco-Commons | Avoided future rework, interim pathway fixes, and inefficiencies from incomplete site phasing |
| SJCC-B.2 | Healthcare Career (B) Tree Removal and Site Improvements - Eco-Commons (part 3) | $1,479,694 | Address tree conflicts, drainage, and site constraints to enable future program and open-space improvements | Improves site safety, accessibility, and constructability while reducing risk to adjacent facilities | Avoided future remediation, emergency tree removal, and rework during later capital projects |
| SJCC-SC | SJCC Student Center Renovation (bookstore only) | $4,732,953 | Modernize outdated bookstore space to better support student life and flexible gathering uses | Improves student engagement, functionality, and adaptability with upgraded systems and layouts | Avoided continued spending on inefficient layouts, deferred system upgrades, and temporary fixes |
| SJCC-12.8 | SJCC Campus Signage and Wayfinding | $2,300,000 | Inconsistent and unclear campus navigation | Improves campus usability, safety, and first-time visitor experience | Avoided operational inefficiencies and staff time spent on wayfinding support |
| EVC-PE/FH | EVC New Field House Training Facility - Demolition, New (Modular) Construction, and Site Improvements | $19,723,565 | Replace aging temporary facilities and address inadequate athletic training and storage space | Reduces maintenance and safety risks; provides modern, code-compliant facilities with limited site disruption | Avoided ongoing maintenance and temporary repair costs; improved scheduling efficiency |
| SJCC-C/R.1 | SJCC Cosmetology & Reprographics Renovation | $4,606,876 | Outdated instructional and support facilities | Improves functionality, safety, and program alignment | Avoided continued use of inefficient and non-compliant spaces; improved program delivery |
| SJCC-S | SJCC Science Complex Renovation | $11,553,580 | Deferred modernization of core academic facilities | Improves safety, reliability, and instructional quality | Avoided escalating deferred maintenance and compliance risks |
| EVC-AR | Admissions and Records Renovation | $2,633,139 | Consolidation of basic needs programming into one location (staging for Gullo I renovation) | Improves service delivery, staff workflow, privacy, and student experience | Avoided costs associated with interim facilities and fragmented service delivery |



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# 10. Debt

The district has an assigned Aaa (also known as “triple A”) rating on its general obligation debt, the highest quality rating assigned by Moody’s Credit Rating Services, and indicative of the district’s low credit risk profile.

## General Obligation Bonds (GO Bonds)

The district received voter approval for Measure-G in 2010 and Measure-X in 2016 in the amounts of $268 million and $748 million respectively to finance the acquisition, construction, and modernization of certain district property and facilities.

In February 2012, the district issued $70 million and $20 million of GO Bonds as Series A and Series B under Measure-G 2010. All of the 2010 Series A bonds and 2010 Series B bonds were refunded by the 2019 General Obligation Refunding Bonds during 2019-20. In May 2016, the district issued $58 million of 2010 GO Bonds as Series D. The Series D Bonds mature through September 1, 2037, with interest rates ranging from two to five percent.

In April 2014, the district issued $50.85 million and $48.275 million of 2014 General Obligation Refunding Bonds as Series A and Series B. The proceeds from the sale of the bonds were used to advance refund a portion of the district's outstanding Measure-G 2004 General Obligation Refunding Bonds, 2004 General Obligation Bonds, Series A and to pay the costs of issuing the 2014 Refunding Bonds.

In May 2018, the district issued $39 million and $46 million of 2016 Measure-X GO Refunding Bonds as Series A and Series A-1. The 2016 Series A and Series A-1 Bonds mature through September 1, 2038 and September 1, 2033, respectively, with interest rates ranging from 1% to 5%.

In October 2019, the district issued $68.94 million of 2019 GO Refunding Bonds. The proceeds from the sale of the bonds were used to advance refund a portion of the outstanding 2010 Series A and the remainder of the 2010 Series B bonds, as well as to pay the costs of issuing the bonds. The 2019 Refunding Bonds mature through August 1, 2041, with interest rates ranging from 1.814% to 3.137%.

In June 2020, the district issued $225 million and $200 million of 2016 GO Bonds as Series B and Series B-1. The 2016 Series B and Series B-1 Bonds mature through September 1, 2045, with interest rates ranging from 2.5% to 4.0%.

In March 2022, the district issued $200 million and $38 million of 2016 GO Bonds as Series C and - Series C-1. The 2016 Series C and Series C-1 Bonds mature through September 2045 and September 2028, respectively, with interest rates ranging from 0.301% to 2.446%.

| Fiscal Year | Principal | Interest | Total |
|---|---:|---:|---:|
| 2026 | $35,675,000 | $29,666,045 | $65,341,045 |
| 2027 | 33,225,000 | 28,566,591 | 61,791,591 |
| 2028 | 36,635,000 | 27,488,557 | 64,123,557 |
| 2029 | 36,589,826 | 30,441,288 | 67,031,113 |
| 2030 | 40,124,272 | 30,212,527 | 70,336,799 |
| 2031-2035 | 178,100,507 | 129,653,821 | 307,754,328 |
| 2036-2040 | 234,645,000 | 77,135,552 | 311,780,552 |
| 2041-2046 | 345,710,000 | 33,319,291 | 379,029,291 |
| Total | $940,704,605 | $386,483,670 | $1,327,188,275 |

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## OPEB Bonds

In May 2012, the district issued $47,450,000 of OPEB Taxable Bonds, Series B. These bonds were issued to advance refund a portion of the district's outstanding 2009 OPEB Taxable Bonds, Series A, and to pay the costs of issuance associated with the Series B bonds. The bonds mature through June 1, 2044, and bear a variable interest rate with an initial London Interbank Offered Rate (LIBOR) Index Rate Period ending on April 30, 2027, subsequent to which the district can elect various rate methods with a maximum rate of 12%.

| Fiscal Year | Principal | Interest | Total |
|---|---|---|---|
| 2026 | $530,000 | $2,419,278 | $2,949,278 |
| 2027 | 645,000 | 2,390,122 | 3,035,122 |
| 2028 | 780,000 | 2,353,693 | 3,133,693 |
| 2029 | 915,000 | 2,310,613 | 3,225,613 |
| 2030 | 1,080,000 | 2,257,769 | 3,337,769 |
| 2031-2035 | 8,295,000 | 10,181,930 | 18,476,930 |
| 2036-2040 | 15,160,000 | 7,165,224 | 22,325,224 |
| 2041-2044 | 19,125,000 | 2,120,252 | 21,245,252 |
| Total | $ 46,530,000 | $31,198,881 | $77,728,881 |

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# 11. Department Descriptions and Performance

## Summary Student Success Metrics Dashboard

| KPI | FY25 Actual | FY26 Actual | FY27 Target (Stretch) |
|---|---|---|---|
| Student Headcount | 20,050 | 20,250 | 20,250 |
| Course Success Rate | 73% | 75% | 76% |
| Retention Rate | 74% | 76% | 78% |
| Associate Degrees Awarded | 665 | 705 | 818 |
| ADTs Awarded | 890 | 918 | 960 |
| Equity Gap Reduction | Baseline | 1.5% | 3.0% |

## Administrative Responsibilities

The Executive Cabinet for the district comprises the Chancellor's key leadership team and includes administrative Vice Chancellors and Associate Vice Chancellors. Each is responsible for incorporating the district's mission and vision into the management of their respective colleges and divisions. Ultimately, they are accountable for the effective operation of their respective colleges and divisions and, therefore, must develop and implement districtwide plans that demonstrate stewardship of resources, mission fulfillment, and compliance with regulatory requirements. Please see Executive Cabinet Organizational Units.

## FY2026 -27 Executive Cabinet Organizational (ECO) Units

The ECO units align their goals, strategies, and initiatives with the District's Strategic Plan. Each fiscal year the annual budget is linked with the goals of all ECO units and their respective goals are evaluated. During the planning process, any additional impacts to operating expenditures, goal adjustments, changes in the economic conditions, and sources of revenue are evaluated. Once the district's goals have been reevaluated, the goals of each of the ECO units is re-linked to them during the budget development process. By maintaining the link between the goals, the district can ensure it is meeting the mission and vision outlined in the Strategic Plan.

## ECO Unit: Office of the Chancellor

The Office of the Chancellor's primary goal is to exemplify the mission and vision of the district. Furthermore, the Chancellor will implement goals approved by the Board of Trustees, and provide districtwide leadership and coordination for all local, state, and federal legislation. Additional initiatives for the Office of the Chancellor include:

- Ensure the district remains at the forefront of innovation, academic excellence, and community impact.
- Enhance student success through expanded access, timely completion, and preparation for post-graduate mobility.
- Ensure alignment of Board's end goals, faculty initiatives, and community needs.
- Cultivate innovative practices through leveraging data and partnerships that will enhance the district's ability to adapt and lead.
- Develop a community-centered approach through engagement of internal and external stakeholders to ensure inclusivity and impact.
- Implement forward-thinking goal-setting strategies that will enable the district to build on its strong foundation and meet evolving demands.

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- Enhance degree pathways, including traditional and accelerated degrees.
- Emphasize skill-based education through industry certifications and micro-credentials.
- Prioritize workforce integration by implementing intentionally aligned internships, apprenticeships, and earn-and-learn models with academic programs.
- Create a sustainable model for lifelong learning and continuous upskilling for career advancement.
- Integrate skill-based, stackable credential pathways, and,
- Align internal and external resources for sustainability.

### ECO Unit: Human Resources

Human Resources provides expertise and districtwide guidance on topics including employee relations, benefits, professional development, wellness, and talent acquisition. A districtwide collaborative approach enables the department to foster a culture that inspires excellence and engages people to fulfill the district's mission. The department:

- Fosters employee success by encouraging a culture of excellence through learning and creativity while enhancing consistency through the creation of best-in-class programs and tools.
- Develops specific, comprehensive outreach tactics and strategies to build pipelines for recruitment of faculty and staff to make San José-Evergreen Community College District an "employer of choice."
- Protects the district through risk avoidance and compliance with all labor laws, regulations, and collective bargaining agreements.
- Promotes employee wellness and well-being through administration of the district's benefits programs.

| FY2025-26 GOAL | Key Performance Indicator | Status | Key Action Items |
|---|---|---|---|
| Equal employment opportunity to all qualified job applicants and employees based on merit. | Complete EEO Affirmative Action Plan | Goal Met | EEO plan document available for review and submitted to State Chancellor's Office in compliance with recruitment, screening and selection policies and practices pursuant to the applicable Title 5 regulations of the California Code of Regulations (Sections 53000 et seq.). |
| Compliance with AB 1725 with goal to reach 75% of instructional hours to be taught by full-time faculty. | Faculty Obligation Number (FON) Compliance | Goal Met | California Code of Regulations (CCR), Title 5, Section 51025, dictates a specific minimum number of full-time faculty in proportion to the allotted FTES (known as the full time Faculty Obligation Number, or FON).<br><br>District reported actual FON of 234.1 FTEF, above FON compliance level of 149.8 in November 2025. |

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|---|---|---|---|
| Total Work Environment | Work towards completion of bargaining unit negotiations for classified professionals and faculty (both expiring 06/30/2026) | In-Progress | Concluded formal negotiations for faculty bargaining unit in May 2026. Formal negotiations concluded with classified professionals' union as at June 2026.<br><br>Both union contracts approved and ratified for three years from 07/01/2026 to 06/30/2029. |
| Total Work Environment | Conduct Strategic Staffing Review | Goal Met | Adopted independent consultant recommendations on revised classification and compensation analysis for managers, supervisors and confidential (MSC) employees. |

### ECO Unit: Administrative Services

The Administrative Services ECO continues to promote resource allocation to support district operations; enhance technologies to support the success of students, faculty, and staff; and provide a safe, clean and secure learning, working and teaching environment. Through collaboration and service to both internal and external stakeholders, the four Administrative Services departments will continue to support the mission of the district through a variety of initiatives and strategies.

Fiscal and Business Services administers high-quality student services such as flexible payment plan options for students, centralized procurement to manage contracts for total value, and identifies new revenue sources and cost containment strategies to reprioritize funding toward student-focused initiatives.

Information Technology Services and Support (ITSS) empowers students, faculty, and staff by delivering access to the newest and most innovative technology and providing a safe and secure computing environment. With a focus on continuous improvement and customer service, ITSS supports the success of employees and students by:

- Collaborating with departments throughout the institution to ensure the best possible systems are used to store, analyze and share data.
- Working with college campus partners to help bridge the digital divide for our students.
- Leveraging existing IT systems to support efficient scheduling and appointment management for advising, counseling and other support services and
- Fortifying the district's information technology infrastructure and security to support and protect students, faculty and staff.

District Police is a service-oriented, professional police agency committed to providing a safe and secure campus environment for students, staff, faculty, and visitors through crime prevention trainings, informational resources, and by working in partnership with local authorities. In FY2026-27, the department will continue to support safety for the district and in surrounding communities by introducing, facilitating and expanding security trainings for community partners and organizations, including the Run. Hide. Fight. active shooter response paradigm.

Capital Projects and Facilities Operations provides state-of-the-art learning environments to enhance the student experience; maintains a comfortable, safe and beautiful environment throughout the district; and offers best practices in the areas of asset management and mailroom operations. The department will continue collaborating with stakeholders from across the district to develop the direction and strategy for

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the future physical footprint of the district through implementation of the Facilities Master Plan 2026-2036. Through its ongoing sustainability initiatives, the department also ensures the district's learning, teaching and working environments are healthy, efficient and support a greener future. The department utilizes the following ratios to gauge performance of their goals.

| FY2025-26 GOAL | KPIs | Status | Key Action Items |
|---|---|---|---|
| Increase Fiscal Stability by Continuing Implementation of Fiscal Sustainability Plan | Maintain or reduce student bad debt from fraudulent applications. | Goal Met | Projected allowance for bad debt $6.2M for 06/30/2026 compared to $7.1M at year-end 06/30/2025. |
| | Implement 2 major (> $500K) cost-saving or revenue-generating initiatives. | Goal Met | Achieved $200k lower telecom cost for elevator phones. |
| | By June 2026, SJECCD Foundation develops and implements a plan to achieve 50% financial self-sufficiency to inform negotiation of a new MOU June 2028. | Not Started | Due to leadership vacancies in the Foundation, this goal will be deferred to 2026-27. |
| Adopt Districtwide Facilities Master Plan | Board adoption of new Facilities Master Plan by December 2025. | Goal Met | Completed and Board Adopted 2026-2036 Facilities Master Plan available on district website. |

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## ECO Unit: Educational Services (formerly Institutional Effectiveness Services and Support)

The Office of Educational Services ensures and conveys how all the college strategies are reinforcing one another in direction toward agreed-upon institutional goals. Scope of work includes:

- Strategic Planning Implementation
- Establish a continuous process of review, measurement, and improvement
- Utilize market-driven intelligence from the region to inform forecasting models
- Foster a data-driven culture that empowers users in decision-making processes
- Create transparent communication with clear, accessible reports and dashboards that provide stakeholders with insights into student success, equity gaps, and institutional performance.

| FY2025-26 GOAL | Target (Key Performance Indicator) | Status | Key Action Items |
|---|---|---|---|
| Update SJECCD Long-Range Strategic Plan | Board adoption of new Long-Range Strategic Plan by April 2026 | Goal Met | Completed 8-Year districtwide Strategic Plan 2026-2034 with Board adoption anticipated in Fall 2026. |
| Student Success Progress | Quarterly presentations to the Board on student success metrics | Goal Met | Completed Quarterly Student Success Presentations:<br><br>Access and Entry<br><br>Early Momentum and Persistence<br><br>Student Success Reports, Board Ends Scorecard, and Research Plan |


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# 12. Position Summary Schedule

Operations at the district office and colleges require positions with diverse skill sets in order to provide academic instruction on the campuses, facility operations, position management, financial management and overall direction and guidance to the district. The district balances a mix of full-time and part-time employees in order to align the variability in course offerings, enrollment size and operational needs on an annual basis.

The annual budget reflects employees on a full-time equivalent (FTE) basis, including both filled and vacant positions. Staffing levels at the colleges vary annually based primarily on student headcount and program changes. The introduction or discontinuation of academic programs affects the need for specialized faculty or support roles. These factors are reviewed annually to align staffing with institutional needs and available resources.

The table below provides the FTE by location and position type.

| Position Control by Location | 2024-25 Actuals [a] | | | | 2025-26 Adopted Budget [b] | | | | 2026-27 Adopted Budget [b] | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | SJCC | EVC | District | Total | SJCC | EVC | District | Total | SJCC | EVC | District | Total |
| Full-Time Faculty | 133.1 | 128.4 | - | 261.5 | 132.9 | 124.3 | - | 257.2 | 123.0 | 113.5 | - | 236.5 |
| Adjunct | 131.8 | 116.9 | - | 248.7 | 131.8 | 116.9 | - | 248.7 | 131.8 | 116.9 | - | 248.7 |
| Management | 24.8 | 22 | 15.8 | 62.6 | 31.0 | 27.0 | 24.0 | 82.0 | 28.0 | 22.3 | 24.0 | 74.3 |
| Classified Professional | 117.8 | 118.9 | 75 | 311.7 | 126.1 | 130.9 | 98.4 | 355.4 | 126.5 | 125.5 | 101.7 | 353.8 |
| Total | 407.5 | 386.2 | 90.8 | 884.5 | 421.8 | 399.1 | 122.4 | 943.3 | 409.4 | 378.2 | 125.7 | 913.3 |

(a) Source: Fall 2025 CCCCO Data Mart MIS

(b) Source: District Master Position Control (Reflects all funded positions including grant, categoricals, bond & non-grant)

### Faculty Obligation Number

California Education Code Section 87482.6 recognizes the goal of the Board of Governors that at least 75% of the hours of credit instruction in the California Community Colleges, as a system, should be taught by full-time instructors. Each district has a baseline reflecting the number of full-time faculty. Each year, if the Board of Governors determines that adequate funds exist in the budget, districts are required to increase their base number of full-time faculty over the prior year in proportion to the amount of growth in funded credit full time equivalent students. The target number of faculty is called the Faculty Obligation Number (FON). The FON is designed to address the goal of having 75% of instruction provided by full-time faculty.

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 2025 using the full-time faculty obligation number. The 2026-27 Adopted Budget includes 252.2 Full-time Equivalent Faculty (FTEF). The Advance FON obligation compliance number for Fall 2026 is 156.8 FTEF. The district is expected to comply with the FON in 2026.

| | Adopted Budget 2026-27 | Fall 2025 Reporting | Fall 2024 Reporting | Fall 2023 Reporting | Fall 2022 Reporting |
|---|---|---|---|---|---|
| FON | 156.8 | 149.8 | 148.8 | 170.8 | 200.8 |
| District Full-Time Faculty Reported | 236.5 | 234.9 | 241.1 | 236.9 | 238.5 |
| Compliance over (under) FON | 79.7 | 85.1 | 92.3 | 66.1 | 37.7 |

# 13. Statistical and Supplemental Section

## 13A. Fifty Percent Law Compliance 2024-25

**SAN JOSÉ/EVERGREEN COMMUNITY COLLEGE DISTRICT**
**RECONCILIATION OF *EDUCATION CODE* SECTION 84362 (50 PERCENT LAW) CALCULATION**
**FOR THE YEAR ENDED JUNE 30, 2025**

| | | Activity (ESCA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6100 | | | Activity (ECSB) ECS 84362 B Total CEE AC 0100-6799 | | |
|---|---|---|---|---|---|---|---|
| | Object/ TOP Codes | Reported Data | Audit Adjustments | Revised Data | Reported Data | Audit Adjustments | Revised Data |
| Academic Salaries | | | | | | | |
| Instructional Salaries | | | | | | | |
| Contract or Regular | 1100 | $ 24,515,694 | $ - | $ 24,515,694 | $ 24,916,395 | $ - | $ 24,916,395 |
| Other | 1300 | 24,423,435 | - | 24,423,435 | 24,423,435 | - | 24,423,435 |
| Total Instructional Salaries | | 48,939,129 | - | 48,939,129 | 49,339,830 | - | 49,339,830 |
| Non-Instructional Salaries | | | | | | | |
| Contract or Regular | 1200 | - | - | - | 11,408,318 | - | 11,408,318 |
| Other | 1400 | - | - | - | 1,316,655 | - | 1,316,655 |
| Total Non-Instructional Salaries | | - | - | - | 12,724,973 | - | 12,724,973 |
| Total Academic Salaries | | 48,939,129 | - | 48,939,129 | 62,064,8C3 | - | 62,064,803 |
| Classified Salaries | | | | | | | |
| Non-Instructional Salaries | | | | | | | |
| Regular Status | 2100 | - | - | - | 27,740,959 | - | 27,740,959 |
| Other | 2300 | - | - | - | 867,327 | - | 867,327 |
| Total Non-Instructional Salaries | | - | - | - | 28,608,286 | - | 28,608,286 |
| Instructional Aides | | | | | | | |
| Regular Status | 2200 | 2,854,991 | - | 2,854,991 | 2,854,991 | - | 2,854,991 |
| Other | 2400 | 777,037 | - | 777,03* | 777,037 | - | 777,037 |
| Total Instructional Aides | | 3,632,028 | - | 3,632,028 | 3,632,028 | - | 3,632,028 |
| Total Classified Salaries | | 3,632,028 | - | 3,632,028 | 32,240,314 | - | 32,240,314 |
| Employee Benefits | 3000 | 22,437,707 | - | 22,437,707 | 44,319,897 | - | 44,319,897 |
| Supplies and Materials | 4000 | - | - | - | 1,120,314 | - | 1,120,314 |
| Other Operating Expenses | 5000 | 468,435 | - | 468,435 | 14,407,390 | - | 14,407,390 |
| Equipment Replacement | 6420 | - | - | - | - | - | - |
| Total Expenditures Prior to Exclusions | | 75,477,299 | - | 75,477,299 | 154,152,718 | - | 154,152,718 |
| Exclusions | | | | | | | |
| Activities to Exclude | | | | | | | |
| Instructional Staff-Retirees' Benefits and Retirement Incentives | 5900 | 39,901 | - | 39,901 | 41,637 | - | 41,637 |
| Student Health Services Above Amount Collected | 6441 | - | - | - | 109,921 | - | 109,921 |
| Student Transportation | 6491 | - | - | - | - | - | - |
| Noninstructional Staff-Retirees' Benefits and Retirement Incentives | 6740 | - | - | - | - | - | - |
| Object to Exclude | | | | | | | |
| Rents and Leases | 5060 | - | - | - | 1,139,890 | - | 1,139,890 |
| Lottery Expenditures | | | | | | | |
| Academic Salaries | 1000 | - | - | - | - | - | - |
| Classified Salaries | 2000 | - | - | - | 1,215,134 | - | 1,215,134 |
| Employee Benefits | 3000 | - | - | - | 912,147 | - | 912,147 |
| Supplies and Materials | 4000 | | | | | | |
| Software | 4100 | - | - | - | - | - | - |
| Books, Magazines & Periodicals | 4200 | - | - | - | - | - | - |
| Instructional Supplies & Materials | 4300 | - | - | - | - | - | - |
| Noninstructional Supplies & Materials | 4400 | - | - | - | - | - | - |
| Total Supplies and Materials | | - | - | - | - | - | - |
| Other Operating Expenses and Services | 5000 | - | - | - | - | - | - |
| Capital Outlay | 6000 | - | - | - | - | - | - |
| Library Books | 6300 | - | - | - | - | - | - |
| Equipment | 6400 | - | - | - | - | - | - |
| Equipment - Additional | 6410 | - | - | - | - | - | - |
| Equipment - Replacement | 6420 | - | - | - | - | - | - |
| Total Equipment | | - | - | - | - | - | - |
| Total Capital Outlay | | - | - | - | - | - | - |
| Other Outgo | 7000 | - | - | - | - | - | - |
| Total Exclusions | | $ 39,901 | $ - | $ 39,901 | $ 3,418,729 | $ - | $ 3,418,729 |
| Total for ECS 84362, 50% Law | | $ 75,437,398 | $ - | $ 75,437,39( | $ 150,733,989 | $ - | $ 150,733,989 |
| Percent of CEE (Instructional Salary Cost/Total CEE) | | 50.05% | 0.00% | 50.05% | 100.00% | 0.00% | 100.00% |
| 50% of Current Expense of Education | | $ - | $ - | $ - | $ 75,366,995 | $ - | $ 75,366,995 |

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## 13B. GANN Limit Appropriations 2026-27

**California Community Colleges**
**Gann Limit Worksheet**
**Budget Year 2026-27**

DISTRICT: **SAN JOSE-EVERGREEN**
DATE: August 19, 2026

| | | | | | |
|---|---|---|---|---|---|
| I. | **2026-27 Appropriations Limit:** | | | | |
| A. | **Appropriations Limit** | | | | $ 160,182,460 |
| B. | Price Factor: | | **1.0495** | | |
| C. | Population factor: | | | | |
| | 1 **2024-25** | Second Period Actual FTES | 9,868.9200 | | |
| | 2 **2025-26** | Second Period Actual FTES | 8,858.5900 | | |
| | | Population Change Factor | 0.8976 | | |
| | ( C.2. divided by C.1.) | | | | |
| D. | **Limit adjusted by inflation and population factors** | | | | $ 150,896,875 |
| | (line A multiplied by line B and line C.3.) | | | | |
| E. | Adjustments to increase limit: | | | | |
| | 1 Transfers in of financial responsibility | | | | |
| | 2 Temporary voter approved increases | | | | |
| | 3 Total adjustments - increase | | | | - |
| F. | Adjustments to decrease limit: | | | | |
| | 1 Transfers out of financial responsibility | | | | |
| | 2 Temporary voter approved increases | | | | |
| | 3 Total adjustments - decrease | | | | - |
| G. | **Appropriations Limit** | | | | $ 150,896,875 |
| II. | **2026-27 Appropriations Subject to Limit** | | | | |
| A. | State Aid [1] | | | | $ 4,938,941 |
| B. | State Subventions[2] | | | | 387,090 |
| C. | Local Property taxes | | | | 153,036,135 |
| D. | Estimated excess Debt Service taxes | | | | |
| E. | Estimated Parcel taxes, Square Foot taxes, etc. | | | | |
| F. | Interest on proceeds of taxes | | | | 1,750,000 |
| G. | Less: Costs for Unreimbursed Mandates[3] | | | | |
| H. | **Appropriations Subject to Limit** | | | | $ 160,112,166 |

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

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

[2] Home Owners Property Tax Relief, Timber Yield Tax, etc…

[3] Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.

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SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
RESOLUTION 090826-01

ESTABLISH APPROPRIATIONS LIMIT FOR 2026-2027

In the matter of the Board of Trustees setting the District Appropriations Limit for Fiscal Year 2026-27 as required by Senate Bill 1352, Chapter 1205 of 1980;

WHEREAS, on November 6, 1979, the People of California passed Proposition 4, a constitutional amendment requiring appropriation limits for state and local government units; and

WHEREAS, Senate Bill 1352, Chapter 1205 and 1980, implements Proposition 4, and requires the Board of Trustees to establish by Resolution an appropriation limit each Fiscal Year beginning with 1981/1982; and

WHEREAS, the Board of Trustees has directed that the appropriations limit for Fiscal Year 2026-27 be developed in accordance with the provisions of Senate Bill 1352; and

WHEREAS, California Government Code Section 7910 provides that the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIIIB at a regularly scheduled meeting or noticed special meeting; and

WHEREAS, the Government Code 7902.1 provides that school districts may increase their GANN Limits under specified circumstances; and

WHEREAS, the documentation used in determining the appropriations limit for Fiscal Year 2026-27 are made in accord with applicable constitutional and statutory law;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees hereby establish the Fiscal Year 2026-27 appropriations limit of $160,112,166;

AND, BE IT FURTHER RESOLVED, that this Board does provide public notice that the calculations and documentation of the GANN Limit for the 2026-27 fiscal year includes an increase of $9,215,291 pursuant to the provisions of Government Code Section 7902.1;

AND, BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the Budget for the Fiscal Year 2026-27 does not exceed the limitations imposed by Proposition 4.

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Passed, approved, and adopted by the Board of Trustees of San Jose Evergreen Community College District this 8th day of September 2026.

AYES:
NOES:
ABSENT:
ABSTENTIONS:

______________________________
President, Board of Trustees

Attest:

______________________________
Secretary, Board of Trustees

## 13C. Apportionment

| FY25-26 Apportionment | Funded FTES ( Funded) FY24/25 | -4.42% Growth | FTES ( Funded) FY25/26 | Fund Rate FY25/26 | FY25/26 Funding |
|---|---|---|---|---|---|
| Credit | 9,778.71 | (432.58) | 9,346.13 | $5,440.51 | 50,847,714 |
| Special Admit Credit | 0.00 | 269.77 | 269.77 | $7,628.21 | 2,057,862 |
| Non-Credit | 146.25 | (68.48) | 77.77 | $4,567.26 | 355,196 |
| Total | 9,924.96 | (231.29) | 9,693.67 | | 53,260,772 |
| | | | | | |
| FY25-26 | | | | | |
| Total Computational Revenue (TCR) | | | | | |
| I. Base Allocation Basic + FTES | $66,577,070 | | | | |
| II. Supplemental Allocation | $19,482,869 | | | | |
| III. Student Success Allocation | $9,973,293 | | | | |
| SCFF Calculated Revenue (A) | $96,033,232 | | | | |
| Prior Year SCFF Calculated Revenue + COLA(B) | $97,517,541 | | | | |
| Hold Harmless Revenue (C) | $97,063,490 | | | | |
| Stability Protection Adjustment | $1,484,309 | | | | |
| Hold Harmless Protection Adjustments | $0 | | | | |
| Revenue Entitlement (max of (A), (B) or (C) | $97,517,541 | | | | |
| | | | | | |
| Estimated Property Taxes | 153,795,537 | (2.80% increase over last year) | | | |
| Est. Education Protection Account (Prop 55) | 969,367 | | | | |
| Est. Student Enrollment Fee | 5,167,250 | | | | |
| State General Fund Allocation | 898,903 | | | | |
| Total Estimated Local/Prop 30 Revenue | 160,831,057 | | | | |
| Excess Funds Over Revenue Entitlement | 63,313,516 | | | | |
| FY26-27 Apportionment | Funded FTES ( Funded) FY25/26 | 3.08% Growth | 3-Year Average Funded FTES FY26/27 | Fund Rate FY26/27 | FY26/27 Funding |
| Credit | 9,346.13 | 287.68 | 9,633.81 | $5,604.81 | 53,995,689 |
| Special Admit Credit | 269.77 | 2.70 | 89.92 | $7,858.58 | 706,670 |
| Non-Credit | 77.77 | 58.75 | 136.52 | $4,705.19 | 642,337 |
| Total | 9,693.67 | 349.12 | 9,860.25 | | 55,344,696 |
| | | | | | |
| FY26-27 | | | | | |
| Total Computational Revenue (TCR) | | | | | |
| I. Base Allocation Basic + FTES | $67,037,983 | (Increase 0.6923% per SCCF Report in April 2026) | | | |
| II. Supplemental Allocation | $19,617,749 | (Increase 0.6923% per SCCF Report in April 2026) | | | |
| III. Student Success Allocation | $10,042,338 | (Increase 0.6923% per SCCF Report in April 2026) | | | |
| SCFF Calculated Revenue (A) | $96,698,070 | | | | |
| Prior Year SCFF Calculated Revenue + COLA(B) | $105,758,668 | | | | |
| Hold Harmless Revenue (C) | $97,063,493 | | | | |
| Stability Protection Adjustment | $0 | | | | |
| Hold Harmless Protection Adjustments | $0 | | | | |
| Revenue Entitlement (max of (A), (B) or (C) | $105,758,668 | | | | |
| | | | | | |
| Estimated Property Taxes | 159,178,381 | (3.50% increase over last year) | | | |
| Est. Education Protection Account (Prop 55) | 969,367 | (Based on Prior Year) | | | |
| Est. Student Enrollment Fee | 5,167,250 | (Based on Prior Year) | | | |
| State General Fund Allocation | 898,903 | (Based on Prior Year) | | | |
| Total Estimated Local/Prop 30 Revenue | 166,213,901 | | | | |
| Excess Funds Over Revenue Entitlement | 60,455,233 | | | | |

## 13D. FY2026-27 Salaries by Classification

### SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
**FY 2026-2027 Adopted Budget**
**General Revenue and Expenditure Activity**

**10 - General Fund**

| | FY 2025-2026 ADOPTED BUDGET | FY 2026-2027 TENTATIVE BUDGET | FY 2026-2027 ADOPTED BUDGET |
|---|---|---|---|
| **Academic Salaries** | | | |
| 51111 - Regular Classroom - Unit | 25,741,192 | 25,527,820 | 24,931,279 |
| 51140 - Sabbaticals - Reg Classroom | 1,212,816 | 1,078,747 | 1,099,694 |
| 51211 - Other Contract Salaries - Unit | 6,856,505 | 7,057,300 | 7,067,768 |
| 51240 - Sabbaticals-Oth Contract Sal | 85,194 | 148,872 | 330,685 |
| 51310 - Hourly Instr - Day | 16,819,132 | 17,323,706 | 17,479,211 |
| 51320 - Hourly Instr - Short-Term | 49,703 | 51,194 | 49,703 |
| 51340 - Hourly Instr - Smr Session | 2,534,511 | 2,610,546 | 2,534,511 |
| 51350 - Hourly Instr - Substitutes | 924,354 | 900,366 | 874,142 |
| 51400 - Hrly Cert Sal-Non Teach | 2,207,485 | 2,262,805 | 2,196,898 |
| **Academic Salaries** | **56,430,891** | **56,961,357** | **56,563,891** |
| **Classified Salaries** | | | |
| 52110 - Reg, Other Than Instruction - Un | 21,928,785 | 22,695,136 | 22,463,538 |
| 52210 - Regular Instructional Aide - Uni | 3,060,334 | 3,021,850 | 3,011,139 |
| 52310 - Hrly, Other Than Instruction | 238,548 | 144,842 | 143,223 |
| 52320 - Student Assistants (Non-Inst) | 58,063 | 58,063 | 58,063 |
| 52351 - Overtime | 47,404 | 47,404 | 47,404 |
| 52410 - Hrly, Instructional Aide | 450,608 | 427,608 | 427,608 |
| 52420 - Hrly, Instructional Tutors | 131,105 | 151,105 | 151,105 |
| **Classified Salaries** | **25,914,847** | **26,546,006** | **26,302,080** |
| **Management Salaries** | | | |
| 51220 - Mgmt Contract Salaries | 5,166,299 | 5,405,872 | 5,588,604 |
| 52120 - Classified Managers Non Instr | 5,659,719 | 6,820,366 | 6,599,053 |
| 52130 - Classified Supervisors Non Instr | 2,036,789 | 1,863,939 | 1,967,646 |
| 52140 - Confidential Employees Non Instr | 1,639,014 | 1,659,589 | 1,689,684 |
| **Management Salaries** | **14,501,821** | **15,749,766** | **15,844,987** |
| **Total** | **96,847,559** | **99,257,128** | **98,710,958** |

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## 13E. Property Tax Data

**Property Taxes**

| Description | | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Projection FY 25-26 | Projection FY 26-27 | Projection FY 27-28 |
|---|---|---|---|---|---|---|---|---|
| Secured HOPTR | 10-99-9999-00000-48672 | $ 399,610 | $ 392,317 | $ 397,450 | $ 381,245 | $ 374,000 | $ 387,090 | $ 400,638 |
| Secured Roll | 10-99-9999-00000-48811 | $ 99,532,439 | $ 107,300,856 | $ 113,483,894 | $ 119,119,511 | $ 123,976,000 | $ 128,315,160 | $ 132,806,191 |
| Unitary & Railroad | 10-99-9999-35801/35802-48811 | $ 1,066,073 | $ 1,129,881 | $ 1,212,895 | $ 1,314,897 | $ 1,423,000 | $ 1,472,805 | $ 1,524,353 |
| Supplemental | 10-99-9999-00000-48812 | $ 3,360,012 | $ 5,324,838 | $ 3,337,385 | $ 3,724,355 | $ 3,538,000 | $ 3,661,830 | $ 3,789,994 |
| Unsecured | 10-99-9999-00000-48813 | $ 6,640,645 | $ 7,192,714 | $ 7,588,899 | $ 7,848,458 | $ 8,067,000 | $ 8,349,345 | $ 8,641,572 |
| **Sub-Total** | | **$ 110,998,779** | **$ 121,340,606** | **$ 126,020,523** | **$ 132,388,466** | **$ 137,378,000** | **$ 142,186,230** | **$ 147,162,748** |
| Overall % Changed compared to prior year | | 3.44% | 9.32% | 3.86% | 5.05% | 3.77% | 3.50% | 3.50% |

**One-time Funding**

| Description | | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 | Projection FY 25-26 | Projection FY 26-27 | Projection FY 27-28 |
|---|---|---|---|---|---|---|---|---|
| RDA Pass-Thru (47.5% Fund 10 ) | 10-99-9999-35401-48818 | $ 3,155,645 | $ 3,470,799 | $ 3,907,279 | $ 4,101,086 | $ 3,836,575 | $ 3,970,855 | $ 4,109,835 |
| RDA Residual | 10-99-9999-00000-48819 | $ 9,007,744 | $ 11,114,908 | $ 11,930,686 | $ 12,822,750 | $ 12,280,000 | $ 12,709,800 | $ 13,154,643 |
| **Sub-Total** | | **$ 12,163,389** | **$ 14,585,707** | **$ 15,837,965** | **$ 16,923,836** | **$ 16,116,575** | **$ 16,680,655** | **$ 17,264,478** |
| Overall % Changed compared to prior year | | 0.44% | 19.91% | 8.59% | 6.86% | -4.77% | 3.50% | 3.50% |
| | TOTAL Property Tax & One-Time | $ 123,162,168 | $ 135,926,313 | $ 141,858,488 | $ 149,312,302 | $ 153,494,575 | $ 158,866,885 | $ 164,427,226 |

**San Jose Mercury News**
(510) 262-2740

1002769

SAN JOSE - EVERGREEN COLLEGE
ATTN: SHANA CARTER
40 SOUTH MARKET STREET
SAN JOSE, CA 95113

## PROOF OF PUBLICATION IN THE CITY OF SAN JOSE IN THE STATE OF CALIFORNIA COUNTY OF SANTA CLARA

## FILE NO. 9/8 Budget Hearing

### San Jose Mercury News

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

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

**08/21/2026**

Legal No. **0006986153**

**PUBLIC HEARING**

A public hearing regarding the Fiscal Year 2026-2027 San Jose Evergreen Community College District budget will be held on September 8, 2026, at 6:20 p.m., in the District Board Room, 40 South Market Street, San Jose, CA 95113. The public is cordially invited to attend this meeting.

The public may inspect the budget beginning August 31, 2026, at 3 p.m., and after that between 8 a.m. and 5 p.m., Monday through Friday in the Business Office on the 6th floor of the above address.

**SJMN 6986153 August 21, 2026**