



SAN JOSÉ · EVERGREEN  
Community College District



# Fiscal Year 2026-27

TENTATIVE BUDGET

June 9, 2026

## Preface

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

More importantly, the budget is also a moral document.

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

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.

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# Chancellor's Message

Members of the Board of Trustees  
San Jose 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 tentative 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



**Ms. Marsha Grilli**  
Area 1



**Ms. Karen Martinez**  
Area 2



**Mr. Tony Alexander**  
Area 3



**Ms. Maria Fuentes**  
Area 4



**Ms. Buu Thai**  
Area 5



**Dr. Jeffrey Lease**  
Area 6

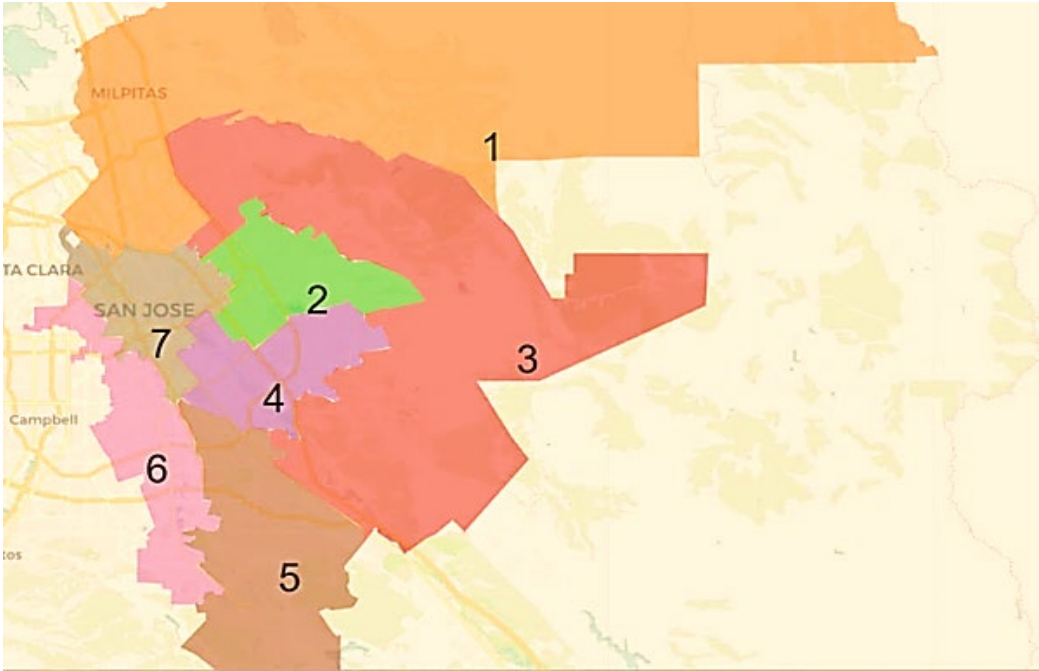


**Mr. Clay Hale**  
Area 7

**Student Trustees 2025-26**

**EVC - Ariana Estrada**

**SJCC - Omarrion Young**



*District Map by Trustee Area*

# Key Budget Terminology

Selected definitions used in this report are presented here as a general education nature 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 College’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 contact hours. Annually, the state sets a level of funding for each college, expressed in units of FTES, that constitutes the vast majority of income to 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 1st, 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 Jose 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

### SJECCD Neighborhoods

#### Abbreviations

- Al. Alma
- Can. Canoas
- Col. Coleman
- C.C. Civic Center
- C.H. Communications Hill
- H.P. Hyde Park
- J.P. Japantown
- L.P. Little Portugal
- L.S. Little Saigon
- Mcl. McLaughlin
- Mid. Midtown
- N.P. Naglee Park
- Nor. Northside
- O.B. Olinder-Bonita
- S.K. Spartan Keyes
- S.T.A. San Tomas Aquino
- SR/VF Santana Row/Valley Fair
- Tam. Tammy
- T.A. The Alameda
- W.G. Washington-Guadalupe
- Win. Winchester



**Community**

**San Jose**

**Population** (1 million residents in 2023; 2 million in metropolitan area)

- Population is projected to decrease in coming years and decades, particularly for those aged under 25, and aged 25-64

**Educational Attainment**

- Higher than state and national averages, yet 38% have less than an Associate degree (46% for the city of San José)

**Ethnicity**

- No majority ethnic group – Asian, Latinx, and White residents each comprise between 20% and 40%

**Origin of Birth**

- Approximately 41% are foreign-born, and over half of households speak a language other than English at home (Primarily Spanish, Vietnamese, and Mandarin)

**High Schools**

- Enrollment projected to decrease over 12% in the next ten years
- Higher than average college-going rates, and higher rates of graduates choosing to attend a community college

**Socioeconomic Status**

- Income rates are much higher, and poverty rates lower, than the state and national averages
- High cost of living

**Labor Market**

- Regionally, numerous opportunities to expand college programs leading to in-demand and higher wage jobs, with the largest potential gaps in Business/Management and Health Care
- Nationally, 23% of workers do remote work, with about half of those working fully remotely

**Competition**

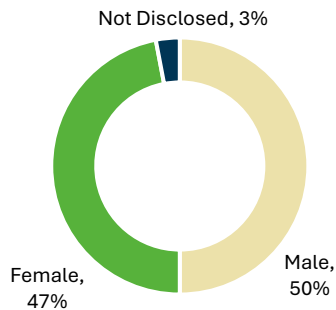
- There are 7 community colleges in close proximity within Silicon Valley

## Fast Facts: Our Students

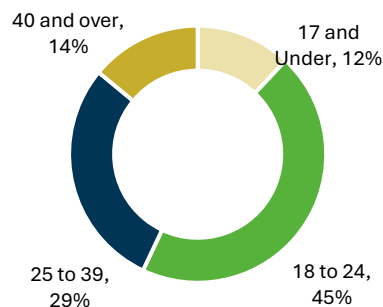
### Total District (2024-2025)

Unduplicated Headcount **22,442**  
 FTES **11,472**

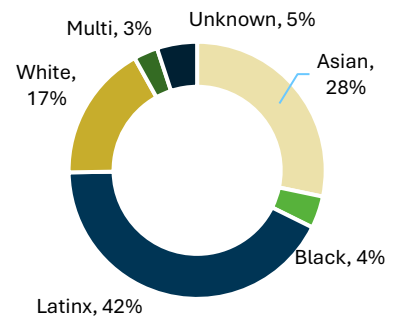
#### Gender



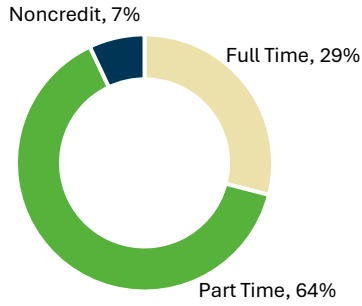
#### Age



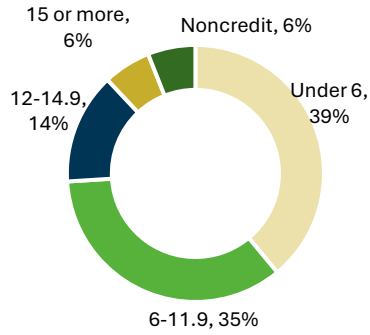
#### Race & Ethnicity



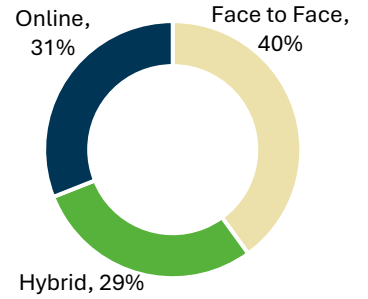
### Enrollment Status



### Unit Load



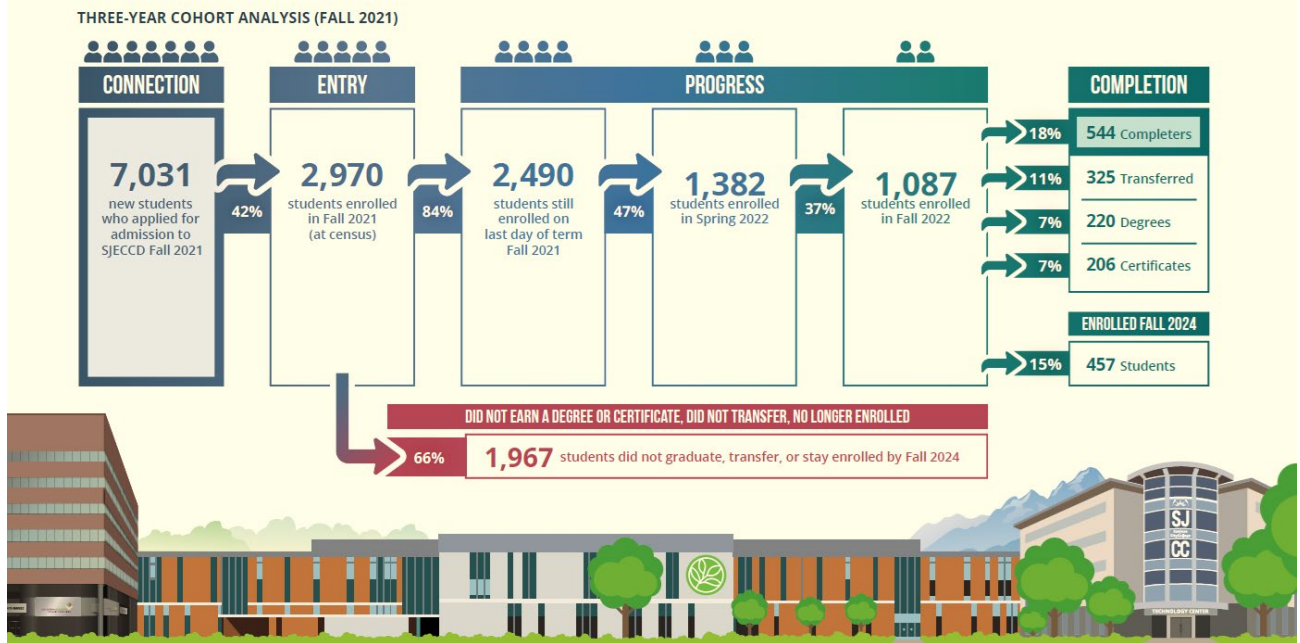
### Modality



## Fast Facts: Our Outcomes

### PROGRESS OF NEW STUDENTS AT SJECCD

In Fall 2021, 7,031 students applied to EVC or SJCC. Of these applicants, 2,970 enrolled that Fall, and 2,490 remained enrolled through the last day of the term. Of those students 1,382 returned in Spring, and 1,087 enrolled in Fall 2022. Three years later, 544 students reached major milestones by earning degrees, certificates, or transferring to a university, accomplishing a total of 547 awards, with many completers earning more than one award. As of Fall 2024, 457 students from the original group were still enrolled and continuing toward their educational goals. By Fall 2024, 1,967 students had not earned a degree or certificate, had not transferred, or were no longer enrolled.



Source: Institutional Effectiveness Department, San Jose 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 earning 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 maintained in a recognized pooled investment fund under the care of a third party and the district's share of the pool does not consist of specific, identifiable investment securities owned by the district, ensuring that funds of the community college district that are not required for immediate needs are invested. 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 included 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, 8 years for most furniture and equipment, and 3 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.

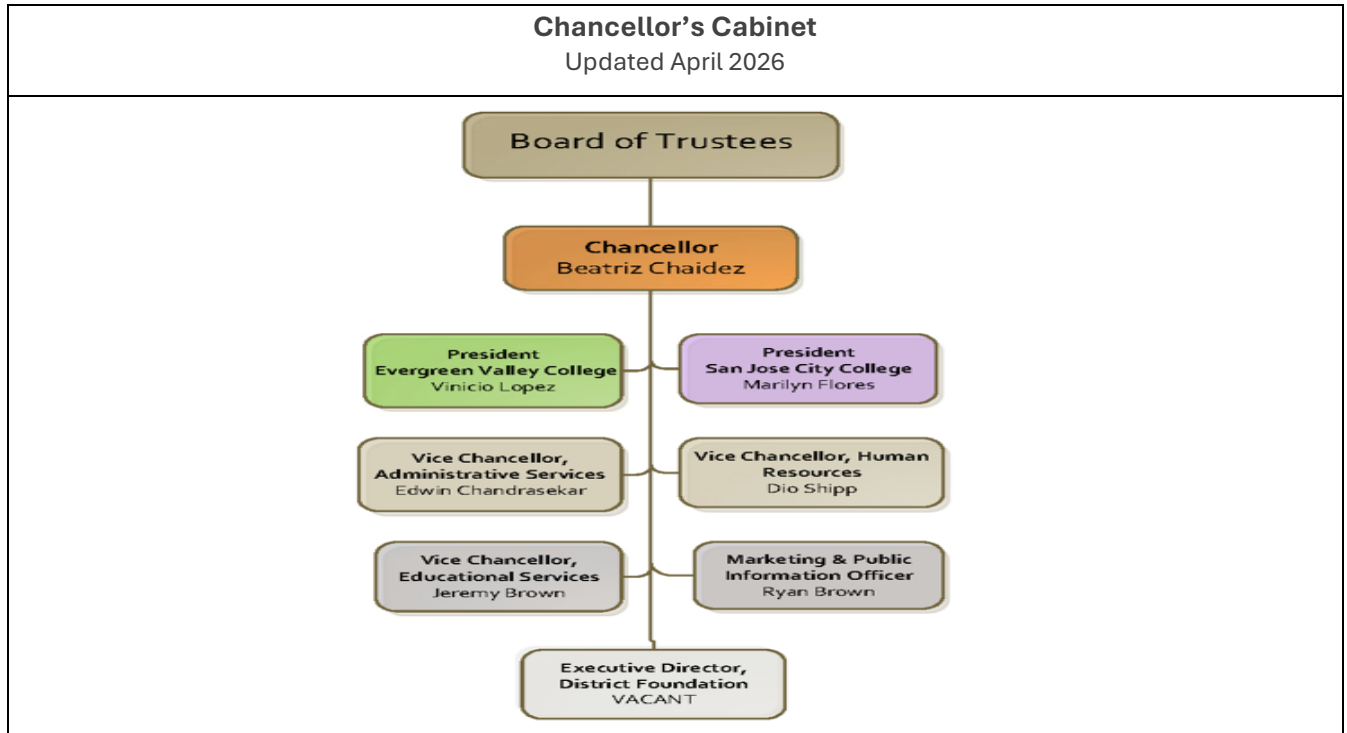
The modified accrual basis of accounting is used to account for transactions or events that have increased or decreased the resources available for spending in the near future. The budget schedules include all transactions or events that affect the fund's current financial resources, even though these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

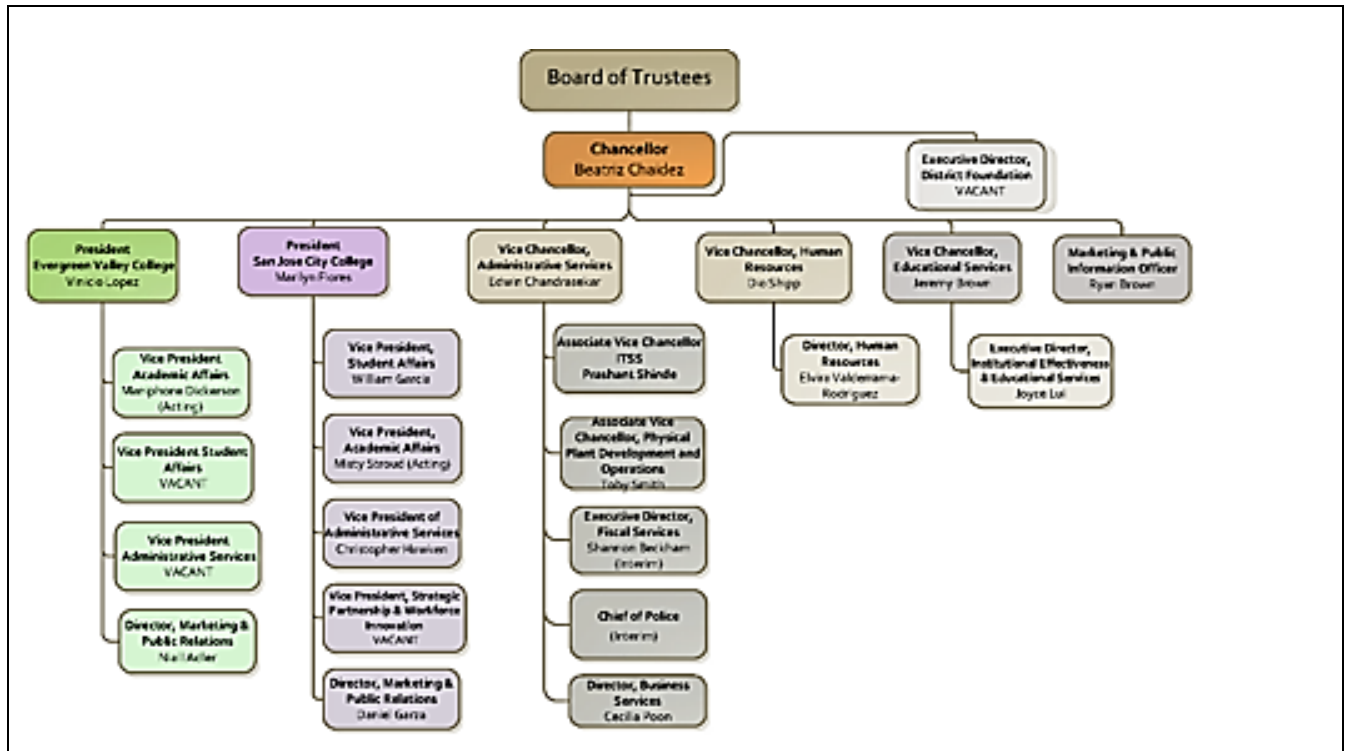
- Issuance of debt
- Debt service principal payments
- Capital outlays

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.

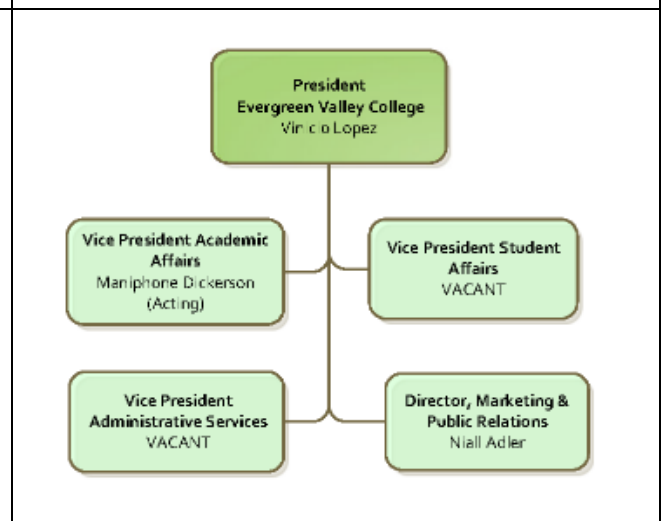
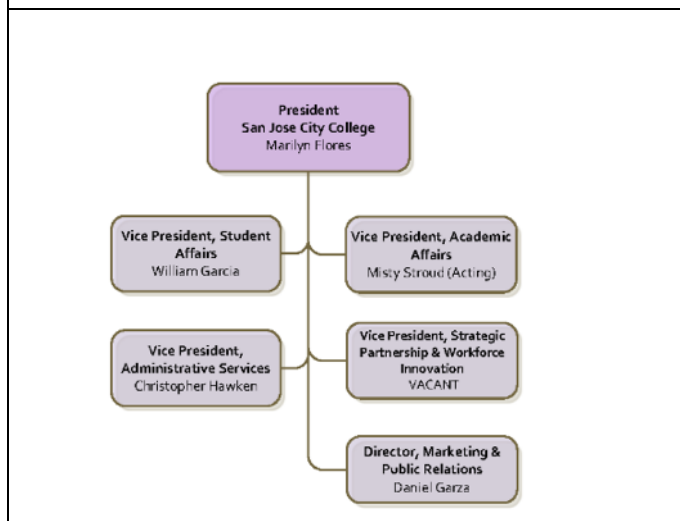
## 1E. LEADERSHIP ORGANIZATION CHARTS





**San Jose City College President's Cabinet**  
Updated April 2026

**Evergreen Valley College President's Cabinet**  
Updated April 2026





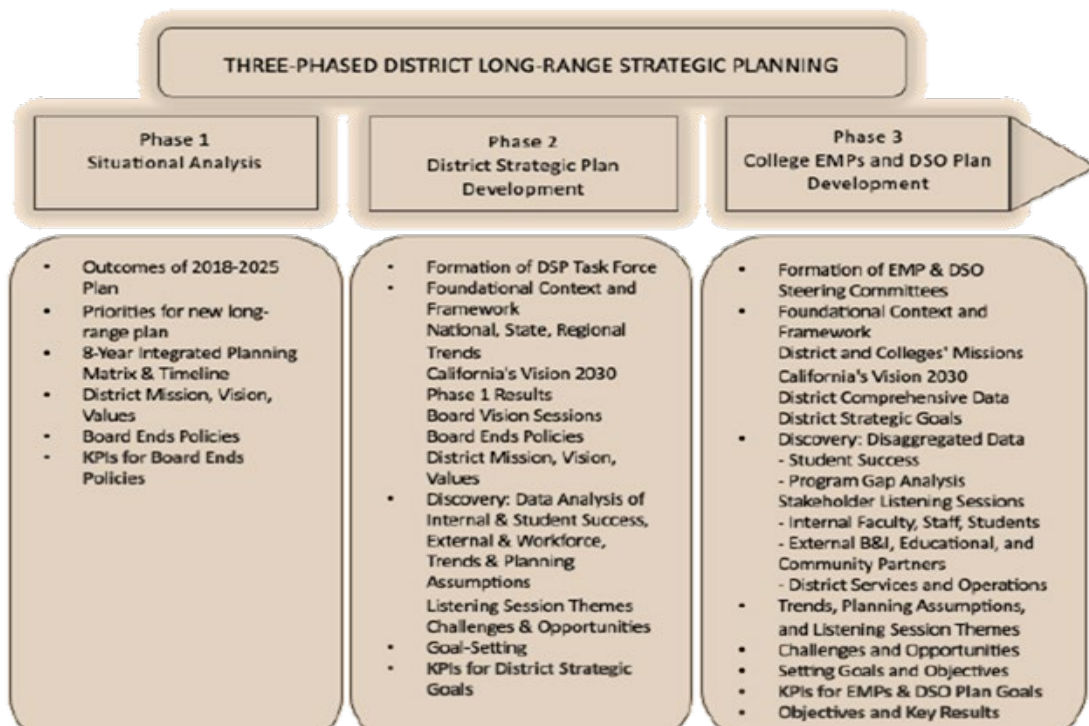
## 2. Strategic Goals and Strategies

### 2A. DEVELOPMENT OF DISTRICTWIDE STRATEGIC PLAN 2026-2034

The District’s 2018 – 2025 Strategic Plan completed its time span and began sunseting 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, administrators, 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
<b>Strategic goal 1: elevate student success and close equity gaps</b>	<b>Student success</b>
Ensure that every learner, regardless of background, identity, or circumstance, can access, persist in, and complete a certificate, degree, or transfer pathway.	
<b>Strategic goal 2: simplify pathways and support continuous learning</b>	<b>Student success</b>
Design clear, coherent pathways and processes that support learners at every stage of life from entry through completion, transfer, and career attainment and advancement.	
<b>Strategic goal 3: accelerate community and economic mobility</b>	<b>Community impact</b>

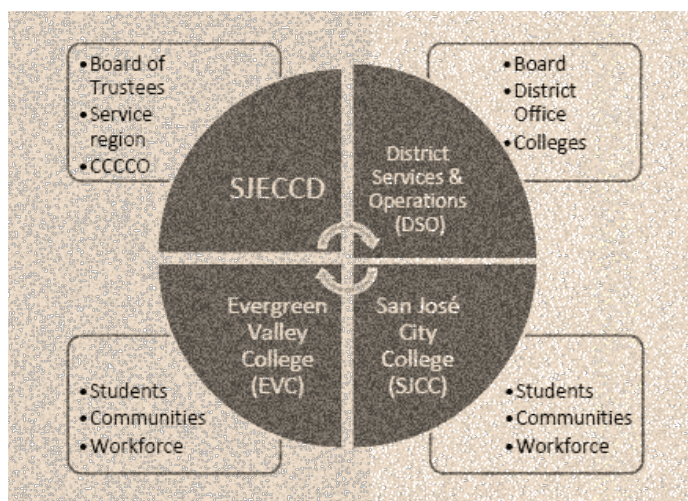
Strengthen regional economic mobility by aligning programs and partnerships with community needs and high-demand industries.	
<b>Strategic goal 4: foster an inclusive, thriving workplace and culture</b>	<b>Organizational effectiveness &amp; sustainability</b>
Cultivate a unified district culture grounded in inclusivity, belonging, accountability, respect, and professional growth that advances student success.	
<b>Strategic goal 5: champion fiscal health and resilient infrastructure</b>	<b>Organizational effectiveness &amp; sustainability</b>
Achieve long-term fiscal stability and secure, sustainable infrastructure through responsible stewardship of public resources.	
<b>Strategic goal 6: integrate data, innovation, and institutional effectiveness</b>	<b>Organizational effectiveness &amp; sustainability</b>
Embed data-informed decision-making and continuous improvement to drive performance, innovation, transparency, and institutional accountability.	

## 2C. CONNECTION TO BUDGET – DISTRICTWIDE INTEGRATED PLANNING

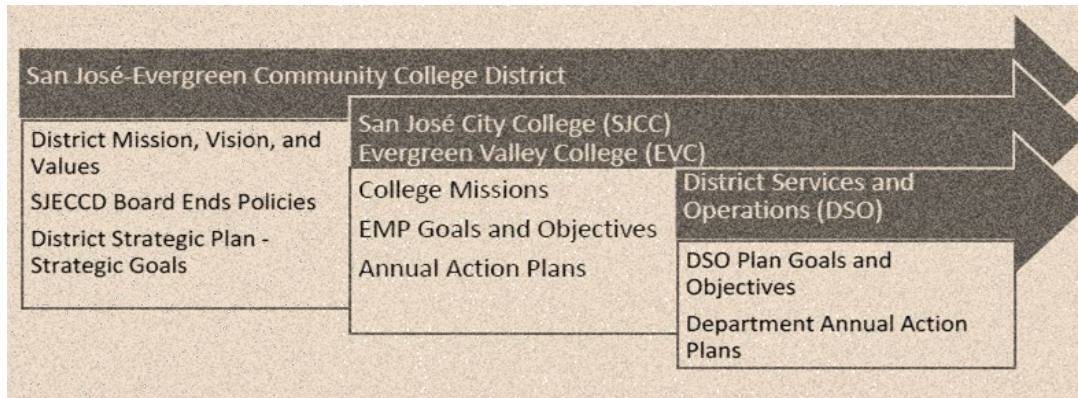
Essential for any multi-college community college district is the alignment and integration of its many planning efforts. Each college has its own mission, providing educational services unique to the needs of its student body and the local community. However, all planning efforts of the colleges and 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.



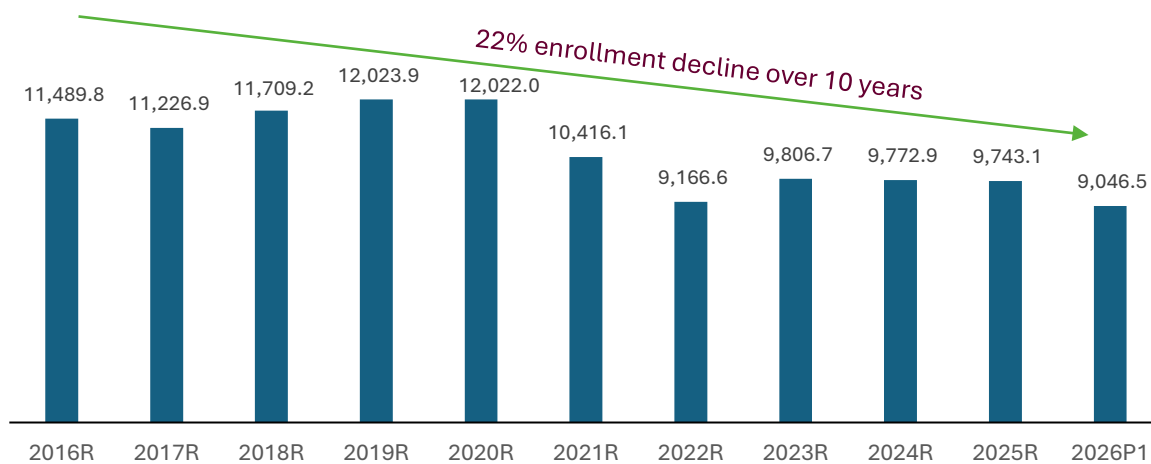
The relationship among these integrated planning system components in the district can be viewed in the following infographic.



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 4-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
<ul style="list-style-type: none"> <li>Administrative Operational Excellence will begin to <u>reorganize our administrative structure</u> with a focus on fiscal, human resources, and technology operations.</li> <li><u>Analyze people, processes and technology</u> to determine where tasks should be performed, develop appropriate position descriptions, and provide training and other kinds of support to ensure fiscal sustainability.</li> </ul>	<ul style="list-style-type: none"> <li><u>Identify in-demand programs that need additional capacity and show evidence</u> that revenue will be realized immediately as a result.</li> <li>Support a <u>focus on retention and student outcomes</u> that align with the Strategic Plan and Educational Master Plans.</li> </ul>	<ul style="list-style-type: none"> <li>Review and assess program pathways and course offerings to ensure that we are enabling, rather than deterring, our students’ paths to completion.</li> <li>Initiatives may include coordinating scheduling and implementing better degree planning software that connects to course planning.</li> </ul>	<ul style="list-style-type: none"> <li>Generate alternative sources of revenue to offset difficult budgets and defray rising costs in the context of shifting demographic changes, trends in appropriations, and other pressures such as cost inflation.</li> <li>Three (3) focus areas around New Public and Private Partnership (P3) Revenues; New Facilities + Auxiliary Revenues; and New Private Grants + Philanthropy</li> </ul>

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 FY 2026-27) through position control review, and non-personnel reductions. **table of deficit closing strategies (to be added)**
- 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, 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

In recognition of Evergreen Valley College and the San Jose-San Francisco Community College District for their dedication to providing high-quality education and fostering student success, we commend the Grand Opening of Education and Student Services Buildings, the completion of the Student Services Complex, the Grand Re-opening of the Engineering Building, and the opening of the new Expansion of the District's commitment to innovation, growth, and serving the diverse needs of the community. We commend your leadership and the transformative impact these state-of-the-art facilities will have on students for generations to come.

*[Signature]*  
Senator Doree Cortese  
April 9, 2025

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

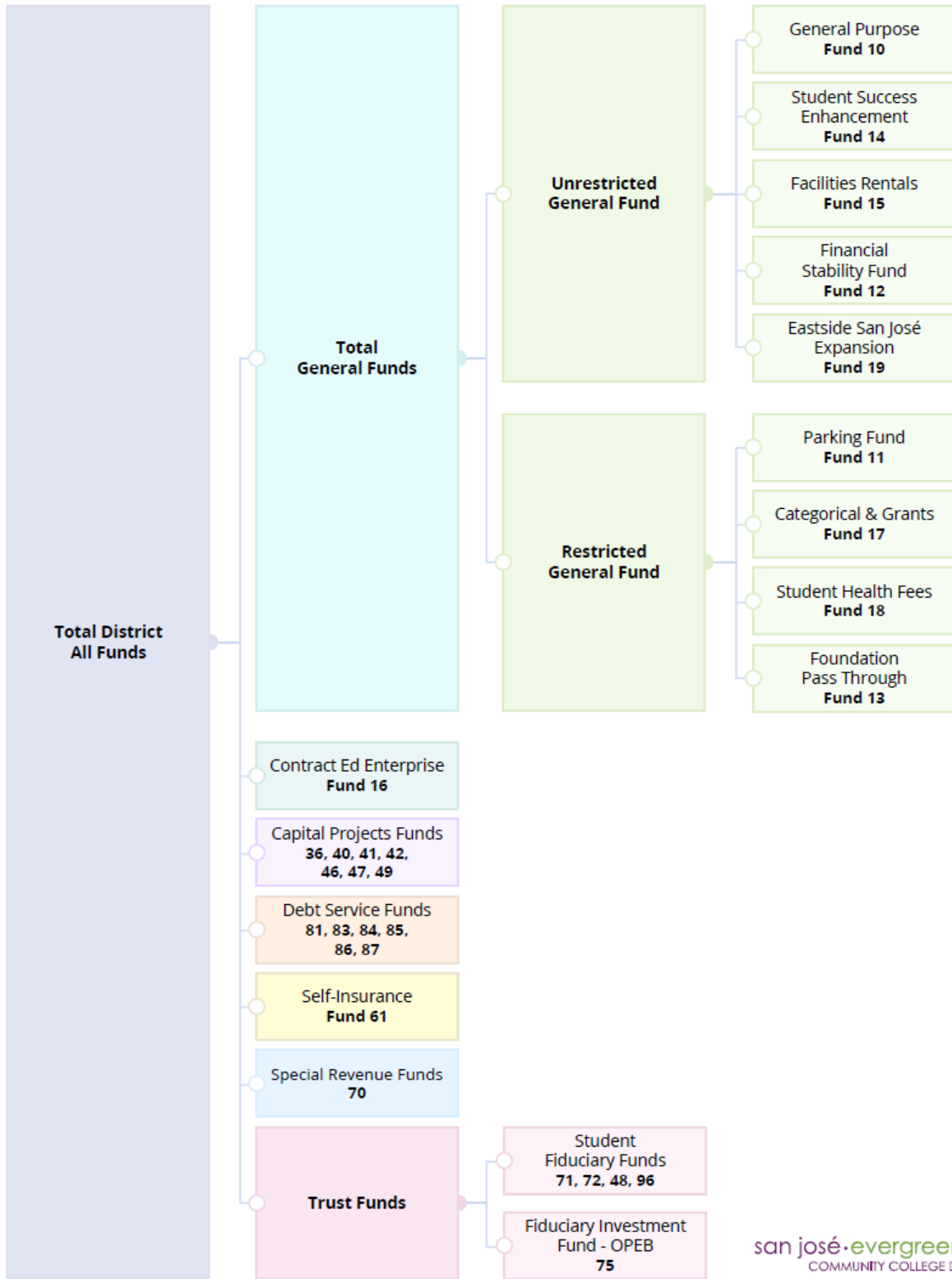
**Public Hearing & Adoption (by September 15):** The final budget is presented for public comment and official Board approval.

**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. 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 Jose 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 501c3 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 41 42 43 44 45 46 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 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.
81 83 84 86 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.



## 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 began 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. The Enacted Budget bill must pass by midnight on June 15.

On May 14, the Governor released the May Revision, which reflects an overall state budget that is slightly higher than the January proposal and higher than the 2025–26 enacted budget, increasing by approximately 8.8% to \$349.4 billion. General Fund spending would increase by about \$18 billion (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 Change
<b>CALIFORNIA STATE BUDGET</b>					
State Budget	\$297.9	\$321.1	\$348.9	\$349.4	\$0.5
Budget Deficit	-	-	\$2.9	-	-\$2.9
COLA	1.07%	2.30%	2.30%	2.87% 1.44% (discretionary)	-
Growth Funding	0.50%	2.35%	1.50%	1.50%	-
<b>CALIFORNIA COMMUNITY COLLEGE SYSTEM</b>					
BUDGET	\$14.1	\$14.3	\$15.7	\$16.0	\$0.3

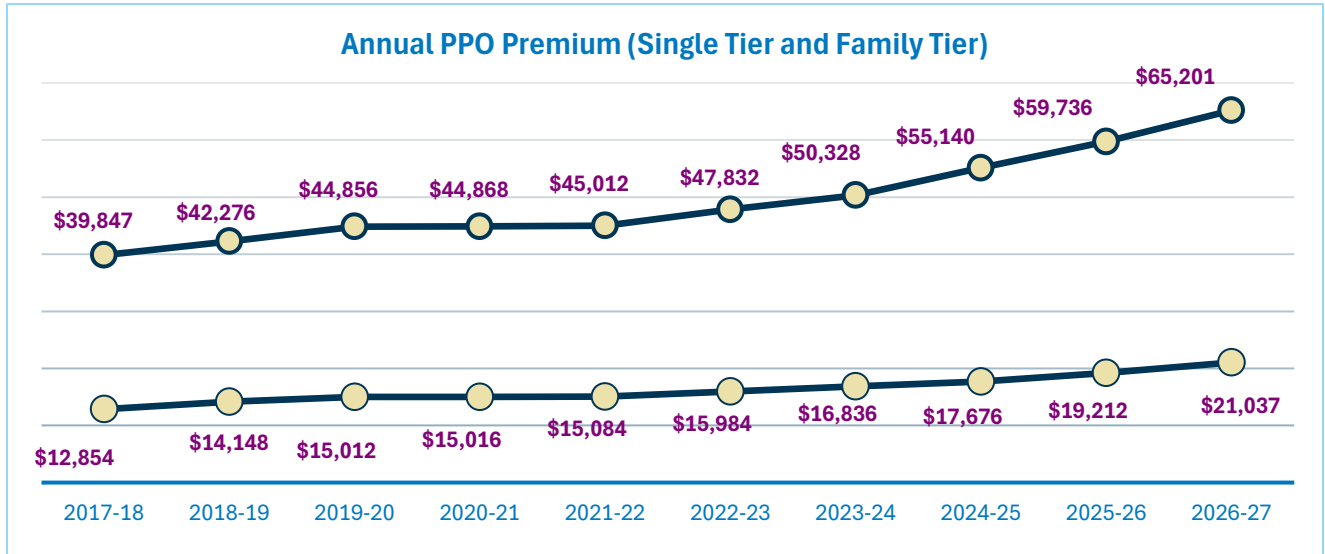
The budget proposal for the California Community Colleges (CCC) reflects a focus on maintaining base funding stability and continued investment in priorities toward achieving *Vision 2030* and Roadmap goals. The CCC proposal for ongoing spending includes about \$438 million for a 4.31% cost-of-living adjustment (COLA) for community college apportionments, some of it for a discretionary COLA 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.

<b>Ongoing Resources:</b>	
\$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 the 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.
<b>One-Time Resources:</b>	
\$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 Tentative 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 Tentative 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 Tentative 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.

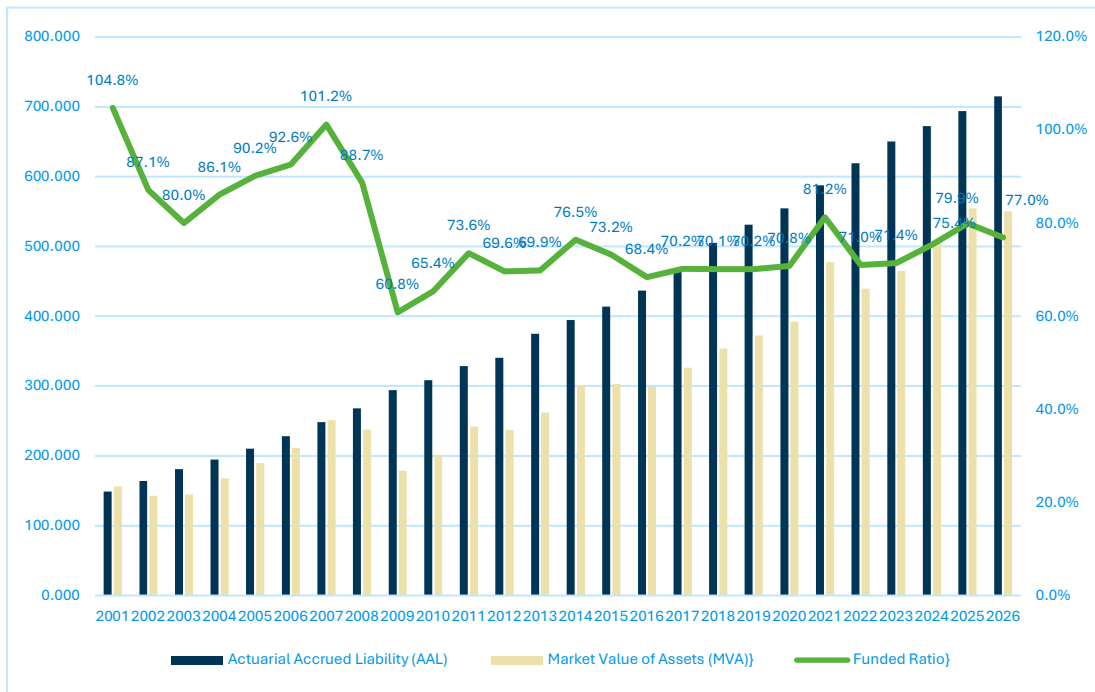


The following are some underlying cost drivers for the rising health care premiums:

- 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 million 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

To reduce financial exposure, local governments have created IRS Section 115 irrevocable trusts to pre-fund pension obligations. Funds in the trust count as pension assets, thus reducing the agency’s net pension liability, which can be used to offset increasing pension rates. SJECED is exploring this model for implementation in 2026-27.

## **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. The district expects to comply with the 50% law in FY2026-27.



Man in grey blazer and blue jeans.

Woman in black dress with green vest and black handbag.

Woman in black blazer over green dress.

Woman in blue patterned shawl over dark blue dress.

Woman in bright pink dress.

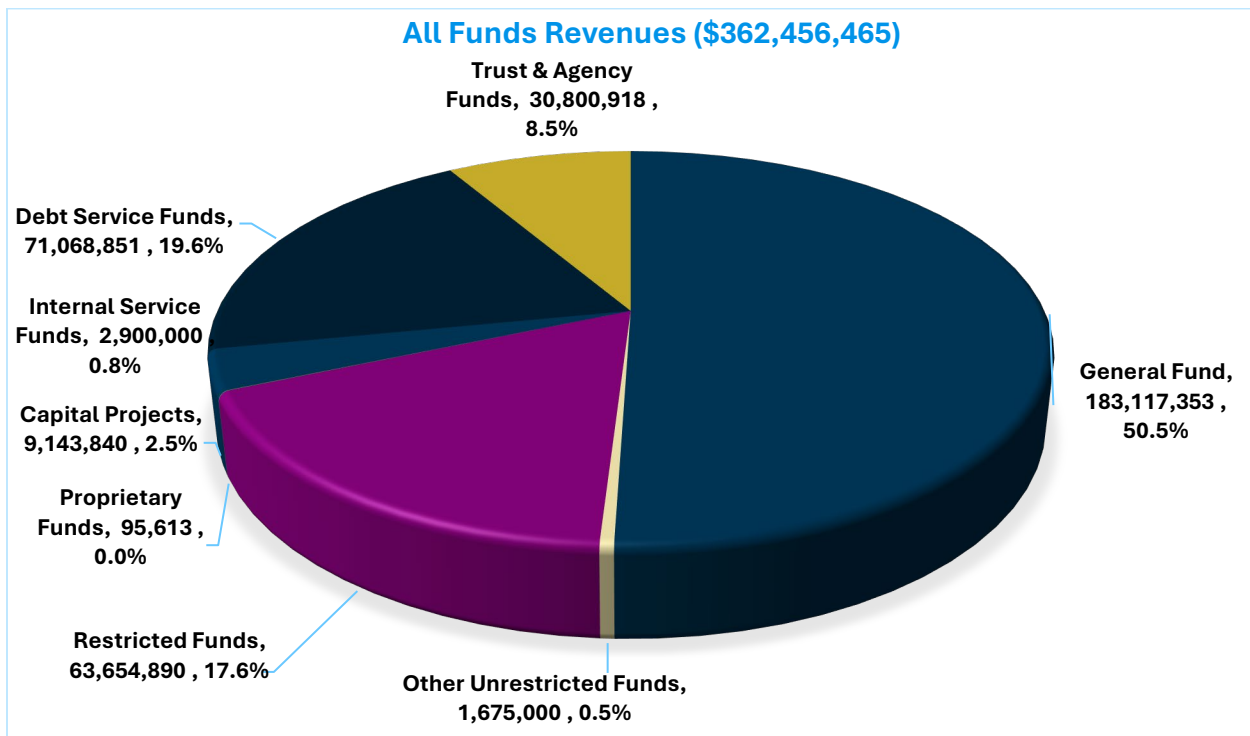
50 1975-2025 GREEN COLLEGE YOU



## 5. All Funds Summary

### 5A. ALL FUNDS REVENUES

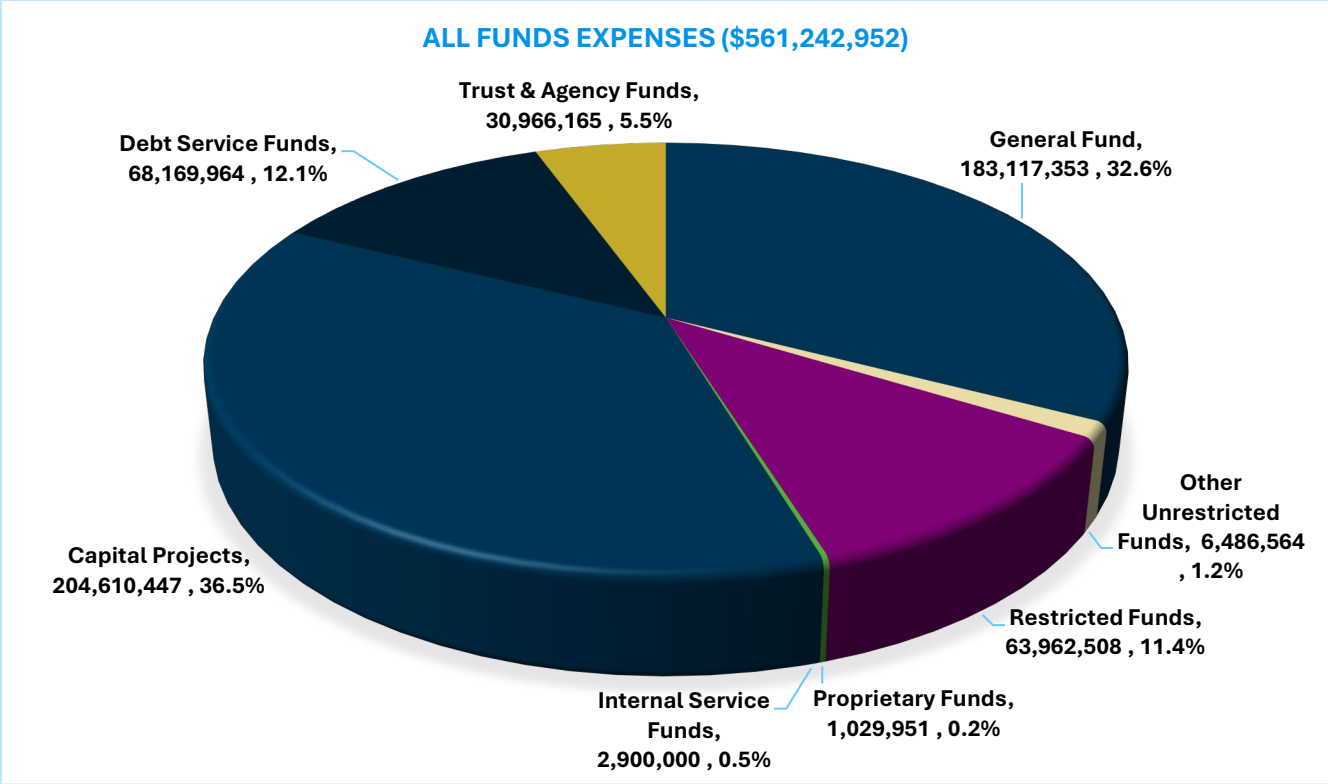
The FY2026-27 total revenues for All Funds in San Jose Evergreen Community College District’s budget is \$362.4 million, a small decrease of \$2.5 million or 0.7% over the FY2025-26 Adopted Budget. The GFU Fund 10 is the unrestricted operating budget for the district and accounts for the largest component (50.4%) in the All-Funds revenues. The decrease is attributable mainly to the winding down of capital construction project spending as the majority of large facilities have been completed, and partially offset by the annual 3.5% increase in property tax revenue that is projected for the next fiscal year.



### 5B. ALL FUNDS EXPENDITURES

Expenditures budgeted for All Funds in FY2026-27 total \$561.2 million, which represents a decrease of \$41.9 million, or 7.0%, from the FY2025-26 Adopted Budget. The Capital Projects Fund accounts for the largest component of the All-Funds Budget at 36.5% followed by the General Fund Unrestricted (GFU) Fund 10 expenditures at 32.6%. 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 35.0% and 33.5% respectively in the All-Funds Expenditures. Bond expenses are related to capital projects currently in-progress and those to begin construction.



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**

2025-26 Projected Actuals	Beginning Balance	Revenues before transfers	Expenses before Transfers	Transfers In	Transfers Out	Other Outgo	Ending Balance
<b>General Fund Unrestricted</b>	<b>42,893,191</b>	<b>176,292,411</b>	<b>168,687,459</b>	<b>1,563,770</b>	<b>7,714,705</b>	<b>1,757</b>	<b>44,345,451</b>
Other Unrestricted Funds	11,773,097	405,000	1,922,138	1,250,000	-		11,505,959
Restricted Funds	1,547,292	41,126,947	40,433,662	2,994,312	1,563,771	2,019,394	1,651,723
Internal Service Fund	2,000,000	1,250,300	2,481,100	1,230,800	-	-	2,000,000
Capital and Physical Plant Funds	266,457,239	10,699,241	39,461,912	-	-		237,694,568
Debt Service Funds	49,762,782	59,068,264	-	-	-	65,368,045	43,463,001
Retirement Debt Fund	10,010,894	686,600	2,587,839	5,514,032	686,600	2,926,193	10,010,894
Trust & Agency Funds	41,098,191	26,553,296	464,054	-	2,587,839	23,892,403	40,707,191
<b>2025-26 Projected Actuals</b>	<b>425,542,686</b>	<b>316,082,058</b>	<b>256,038,165</b>	<b>12,552,914</b>	<b>12,552,914</b>	<b>94,207,791</b>	<b>391,378,788</b>

<b>2026-27 Tentative Budget</b>	<b>Beginning Balance</b>	<b>Revenues before transfers</b>	<b>Expenses before Transfers</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Other Outgo</b>	<b>Ending Balance</b>
General Fund Unrestricted	44,345,451	182,270,875	174,057,972	274,675	8,487,578	-	44,345,451
Other Unrestricted Funds	11,505,959	425,000	6,486,564	1,250,000	-	-	6,694,395
Restricted Funds	1,651,723	60,333,025	58,054,021	3,417,478	256,674	6,681,764	409,767
Internal Service Fund	2,000,000	1,500,000	2,900,000	1,400,000	-	-	2,000,000
Capital and Physical Plant Funds	237,694,568	9,143,840	204,610,447	-	-	-	42,227,961
Debt Service Funds	43,463,001	64,720,478	-	-	-	61,821,591	46,361,888
Retirement Debt Fund	10,010,894	686,600	2,642,637	5,661,773	686,600	3,019,136	10,010,894
Trust & Agency Funds	40,707,191	30,713,354	519,114	87,564	2,660,637	27,786,414	40,541,944
<b>2026-27 Tentative Budget</b>	<b>391,378,788</b>	<b>349,793,173</b>	<b>449,270,755</b>	<b>12,091,489</b>	<b>12,091,489</b>	<b>99,308,905</b>	<b>192,592,301</b>

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

### 6A. SUMMARY 2026-27 BUDGET ASSUMPTIONS FOR GENERAL FUND UNRESTRICTED (GFU) FUND 10

	2026-27 Tentative 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	\$191 per FTES (unrestricted) \$82 per FTES (restricted)	\$191 per FTES (unrestricted) \$79 per FTES (restricted)
Efficiency target goal (annual)	27.2	27.2
FTES assumption	Residents 8,800 Nonresidents 550	Residents 9,750 Nonresidents 550
Enrollment fee	Resident \$46/unit Nonresident \$389/unit	Resident \$46/unit Nonresident \$382/unit
COLA	3.0% Pending Negotiations	3.0% 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	\$1.0M	\$2.0M

**FY 2026-2027 TENTATIVE BUDGET REPORT**

	(A)	(B)	(C)	(B)-(A)	(C)-(B)	
<b>Major Object Description</b>	<b>FY2024-25 Projected Actuals</b>	<b>FY2025-26 Adopted Budget</b>	<b>FY2025-26 Projected Actuals</b>	<b>FY2026-27 Tentative Budget</b>	<b>FY2024-25 Variance</b>	<b>FY2026-27 Change</b>
Beginning Fund Balance	39,446,953	42,893,191	42,893,191	44,345,451	44,345,451	-
<u>Revenues</u>						
Federal	29,154	6,000	6,000	6,000	-	-
State Revenue	14,525,881	12,118,488	12,008,509	12,369,946	(109,979)	361,437
Local Revenue	161,387,815	165,316,731	164,277,901	169,894,930	(1,038,830)	5,617,029
Other Financing Sources	1,271,274	1,193,934	1,563,770	846,477	369,836	(717,293)
<b>Total Revenues</b>	<b>177,214,124</b>	<b>178,635,153</b>	<b>177,856,180</b>	<b>183,117,353</b>	<b>(778,973)</b>	<b>5,261,173</b>
<u>Expenditures</u>						
Academic Salaries	61,800,671	61,597,190	64,243,921	62,367,229	2,646,731	(1,876,692)
Classified Salaries	33,072,487	35,250,369	32,785,017	36,889,900	(2,465,352)	4,104,883
Employee Benefits	44,963,753	50,119,511	47,848,503	53,131,391	(2,271,008)	5,282,888
<b>Total Personnel</b>	<b>139,836,911</b>	<b>146,967,070</b>	<b>144,877,441</b>	<b>152,388,520</b>	<b>(2,089,629)</b>	<b>7,511,079</b>
Supplies and Materials	1,133,493	1,354,443	1,348,935	1,369,253	(5,508)	20,318
Other Operating Expenses & Services	17,169,261	20,082,323	22,154,204	20,087,878	2,071,881	(2,066,326)
Capital Outlay	224,609	214,548	306,878	212,321	92,330	(94,557)
Other Outgo	15,403,612	10,016,769	7,716,462	9,059,381	(2,300,307)	1,342,919
<b>Total Non-Personnel</b>	<b>33,930,975</b>	<b>31,668,083</b>	<b>31,526,479</b>	<b>30,728,833</b>	<b>(141,604)</b>	<b>(797,646)</b>
<b>Total Expenditures</b>	<b>173,767,886</b>	<b>178,635,153</b>	<b>176,403,920</b>	<b>183,117,353</b>	<b>(2,231,233)</b>	<b>6,713,433</b>
<b>Net Change in Fund Balance</b>	<b>3,446,238</b>	<b>-</b>	<b>1,452,260</b>	<b>-</b>	<b>1,452,260</b>	<b>(1,452,260)</b>
<b>Ending Fund Balance</b>	<b>42,893,191</b>	<b>42,893,191</b>	<b>44,345,451</b>	<b>44,345,451</b>		
Fund Balance %	<b>24.7%</b>	<b>24.0%</b>	<b>25.1%</b>	<b>24.2%</b>		

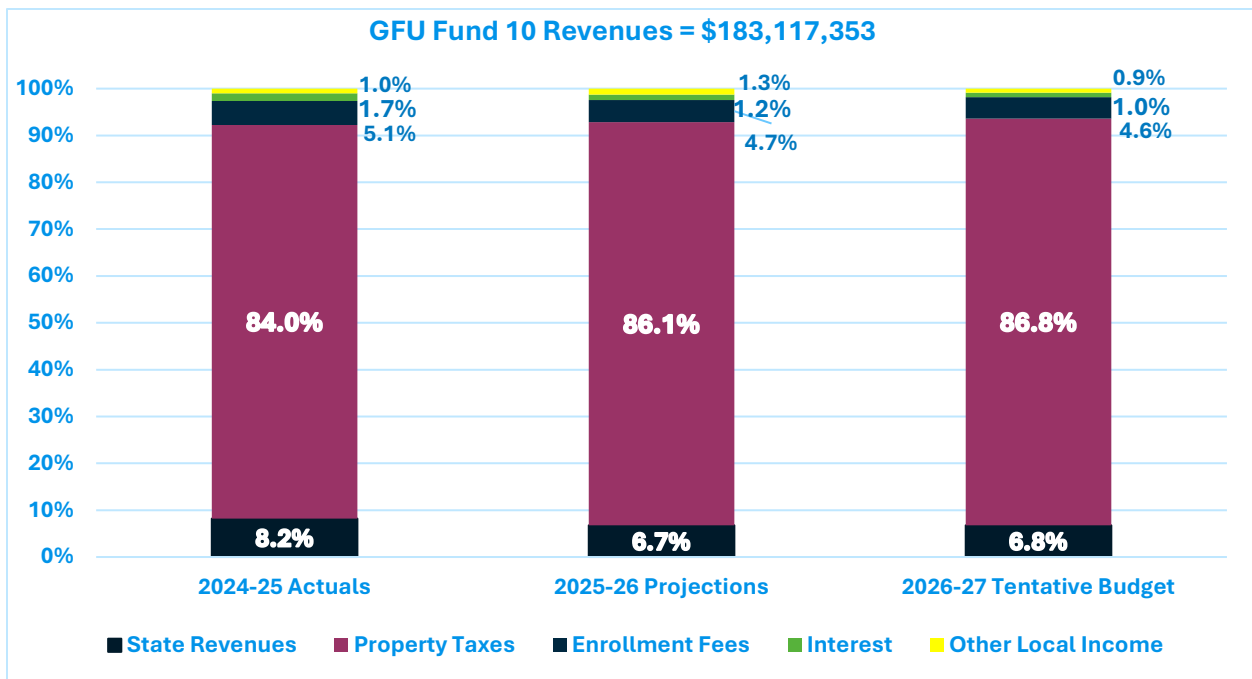
## 6B. GENERAL FUND UNRESTRICTED (GFU) FUND 10 REVENUES

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 \$183.1 million, and accounts for 50.4% of the district’s All-Funds revenues. This is an increase of 2.6% for the 2025-26 projected actuals.

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 1C for description about 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 comprises the largest component of the district’s GFU Fund 10 revenues at 86.8%. It accounts for 43% of All-Funds revenues.

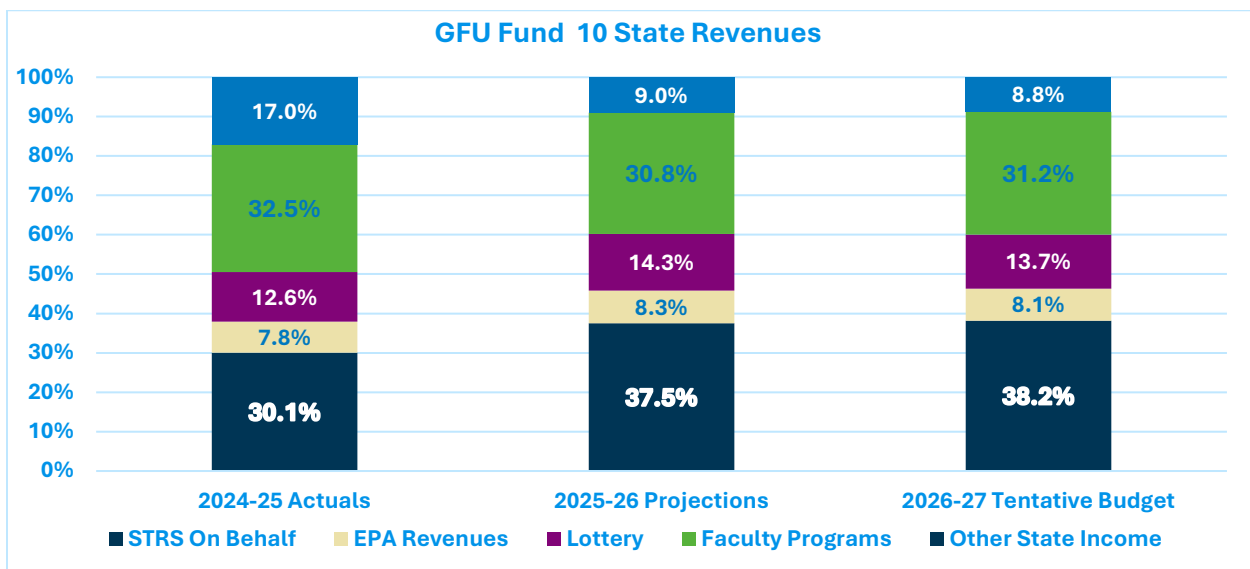
Property taxes are levied each calendar year on all taxable real property located within the jurisdiction of the district. The Santa Clara County Assessor is responsible for assessment of all taxable real property within the county. The County Department of Tax and Collections prepares tax books used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

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
<b>Sub-Total</b>	<b>\$ 135,926,313</b>	<b>\$ 141,858,488</b>	<b>\$ 149,312,302</b>	<b>\$ 153,494,575</b>	<b>\$ 158,866,885</b>
% Change from prior year					3.50%

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 \$159.1 million, or a 3.5% increase over FY2025-26.

### State Revenues

The second largest component of GFU Fund 10 revenues for the district is state funding which comprises 13.7% 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.



For the district, state general apportionment revenues account for 6.8% of the GFU Fund 10 Revenues and is budgeted at \$12.3 million for FY2026-27, compared to \$12.0 million in FY2025-26. This represents a 2.5 % increase. The largest component in state revenues are pass-through payments made by the state for pension costs on behalf of districts would be recorded as other State revenues. These are referred to as “STRS On-Behalf Payment.” For FY2026-27, the STRS On

Behalf Payment is projected at \$4.725 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) comprises less than 5% of the GFU Fund 10 Revenues. The projected student enrollment fees revenue for FY 2026-27 is \$8.4 million, comprised of \$5.3 million for resident tuition and \$3.1 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.

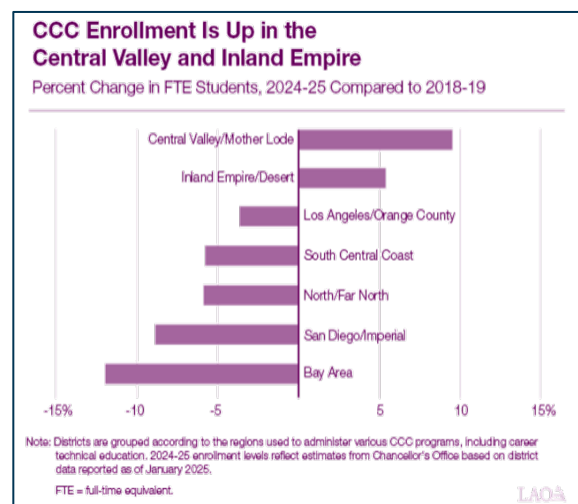
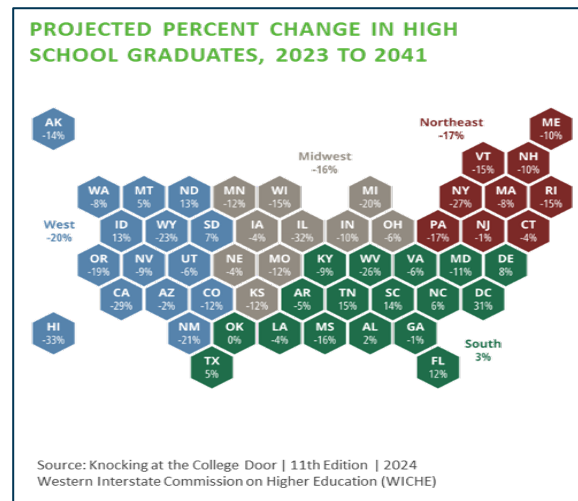
In Spring 2026, the district’s census day unduplicated headcount decreased 7.0% from Spring 2025. We have budgeted tuition and fees to remain flat in FY2026-27 from the prior year FY2025-26.

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.

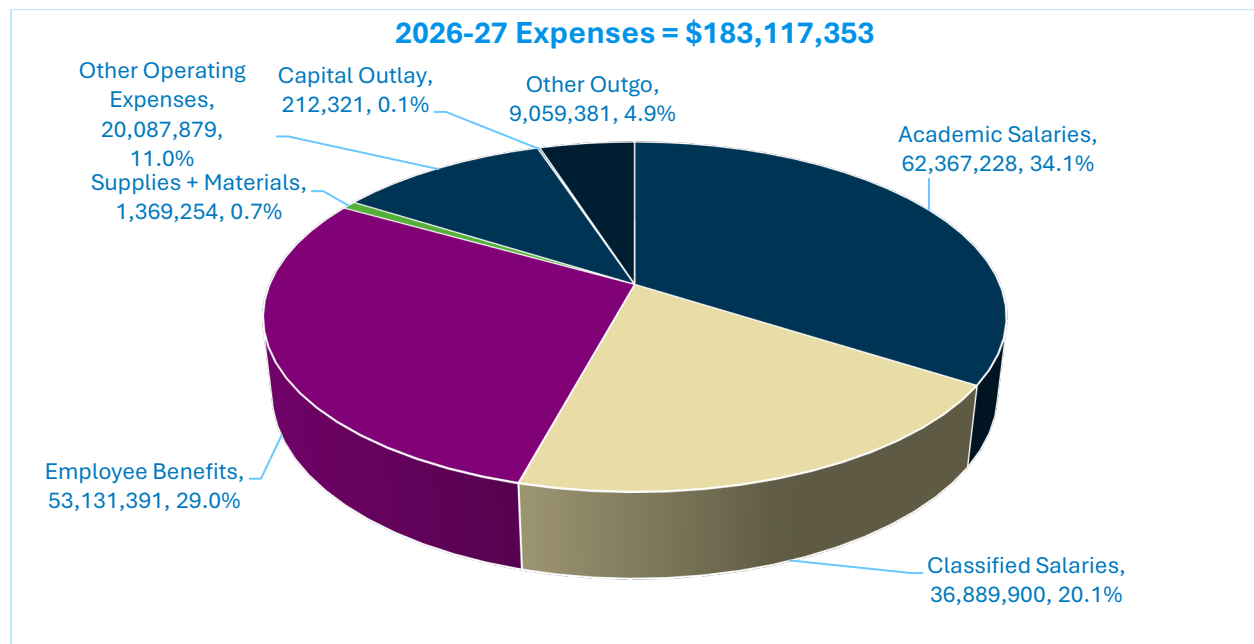
### Interest Income

\$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.

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 GFU Fund 10 expenditures budget is \$183.1 million, an increase of 5.7%, due to a projected 8.5% rise in health insurance costs and **3.0% preliminary cost of living adjustment (COLA) for the district’s faculty, classified professionals and administrators**. Rising operating costs are also attributable to increase in technology expenses.

## **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 administrators, 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 FTEs for FY2026-27 is 933.5. This includes salaries for 252.2 full-time faculty, 248.7 adjunct faculty, 351.6 classified professionals and 81.0 administrators.

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, 2026. Classified professionals are represented by the California School Employees Association Chapter 363. The current contract is effective until June 30, 2026.

Total salaries for GFU Fund 10 are budgeted at \$99.3 million for FY2026-27, an increase of \$2.3 million, or 2.3%, from the FY2025-26 projected actuals of \$97.0 million. Salaries comprise 54.3% of the GFU Fund 10 operating expenditures.

## **GFU Fund 10 Salaries**

### **Academic Salaries**

Academic salaries comprise 34.1% of the GFU Fund 10 expenditures and include Full-Time and Part-Time Faculty. Full-time faculty salaries are budgeted at \$33.8 million in FY2026-27. These salaries include base salary, overload, and summer pay. The number of full-time faculty budgeted positions is 252.2. Full-time faculty salaries represent 27% of total budgeted FTEs.

Part-time faculty salaries are budgeted at \$23.2 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 \$36.9 million in FY2026-27, and comprise classified professionals and classified administrators. 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 20.2% of the GFU Fund 10.

Administrators include the vice chancellors, associate vice chancellors, presidents, vice presidents, directors, managers and supervisors, all of whom are at-will employees. Administrator positions total 81.0 in FY2026-27, compared to the budgeted 82.0 FTES in FY2025-26.

Administrator salaries represent 15.8% of the total operating budget salary expenditures and 8.7% of the FTE funded in the budget for FY2026-27.

### 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 11.1% from \$21.5 million budgeted in FY2025-26, to \$23.9 million in FY2026-27. 8.5% of the increase is related to the annual renewal of health premiums, and the remainder is the additional plan subscribership from filling vacancies.

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

Health Benefits	Employee Only		Employee & Spouse		Employee & Child(ren)		Employee & Family	
	Annually	Monthly	Annually	Monthly	Annually	Monthly	Annually	Monthly
Blue Cross Plan	21,037.14	1,753.10	44,058.42	3,671.54	36,555.48	3,046.29	62,993.16	5,249.43
Kaiser Plan	14,462.92	1,205.24	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
<b>Total</b>	<b>23,238.54</b>	<b>1,936.55</b>	<b>46,267.14</b>	<b>3,855.60</b>	<b>38,764.20</b>	<b>3,230.35</b>	<b>65,201.88</b>	<b>5,433.49</b>

Mandatory benefit rates for budget development are as follows:

Benefits Description	Rates	Rates	Increase/ (Decrease)
	FY2025-26	FY2026-27	
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%	1.100%	0.120%
Unemployment Insurance	0.50%	0.50%	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 \$6.8 million for contractual services, a decrease of \$1.1 million

from FY2025-26 projected actuals due to one-time expenses in FY2025-26 for architect fees related to the Facilities Master Plan development (\$650,000), one-time consulting support due to fiscal management position vacancies (\$250,000), and reduced technology spending (\$150,000) from the migration of managed cloud services 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, the same amount as FY2025-26 projected actuals.

### Utilities

Defined as gas, electric, waste management, telecom costs, water, and sewer charges, utility expenditures are projected to total \$7.0 million for FY2026-27, a \$500,000 decrease over the FY2025-26 projected actuals. The decrease is expected to come from reduced utilization with the upcoming closure of two buildings at the Evergreen campus following full relocation of staff, students and programs to the recently constructed four new buildings in the last year.

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 Tentative Budget
Gas	423,532	411,132	524,442	1,153,341	779,631	751,690	950,000	950,000
Electricity	2,290,478	2,064,413	2,280,860	3,176,502	4,159,041	4,703,042	4,981,912	4,500,000
Water/Sewer	481,231	675,119	531,264	707,666	788,587	956,102	1,016,500	1,032,500
Total	3,195,241	3,150,664	3,336,566	5,037,509	5,727,259	6,410,834	6,948,412	6,482,500
% Increase		-1.40%	5.90%	50.98%	13.69%	11.94%	8.39%	-6.71%

### 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 \$212,321 for FY2026-27.

### Contingency Funds

To be used for emergencies or unforeseen expense requirements and budgeted at 1.8% (or \$0.57 million) of the total GFU non-salary expenses. This is lower than the 3% recommended contingency levels by the Government Finance Officers Association (GFOA). They are 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. The district will be analyzing its expenses in further detail to identify additional contingency funds to be included in the Adopted Budget which will be made available in September.

### 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 Tentative Budget includes \$8.4 million in transfers as shown in the table below:

<b>Fund</b>	<b>Fund Name</b>	<b>2026-27 Tentative Budget</b>
11	Parking Fund	2,044,694
85	OPEB Bond	2,332,536
19	East San Jose Expansion	1,250,000
61	Self-Insurance	1,400,000
13	Foundation	1,104,214
70	Cafeteria	83,613
18	Student Health Insurance	184,957
48	FA Matching	87,564
	<b>Total</b>	<b>8,487,578</b>

### 6D. FUND BALANCE - GENERAL FUND UNRESTRICTED (GFU) FUND 10

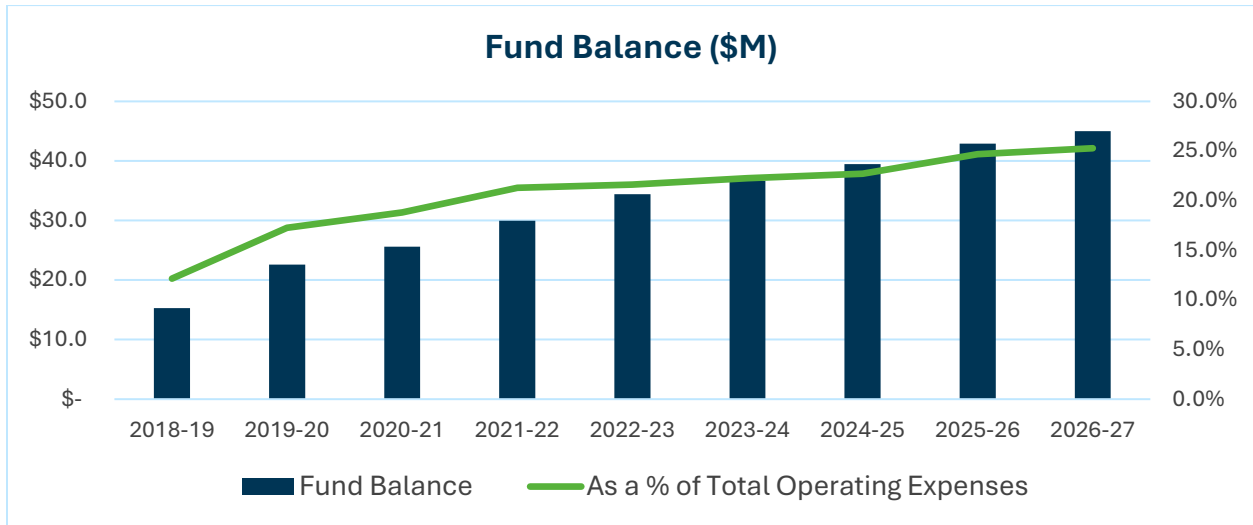
(Note: Individual beginning and ending balances by individual Fund can be found in the detailed financial reports in Chapter 7.)

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. CCCCCO therefore recommends that districts adopt formal policies to maintain sufficient unrestricted reserves with a suggested 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 CCCCCO, the Vice Chancellor of Administrative Services must present a plan to restore this balance to the Board for approval and adoption.





SAN JOSE CITY COLLEGE  
**SJC**

Class of  
2025

## 7. Consolidated Financial Schedule

### 7A. THREE (3) YEAR CONSOLIDATED GENERAL FUND UNRESTRICTED (GFU) PROJECTIONS

<b>Major Object Description</b>	<b>FY2026-27 Tentative Budget</b>	<b>FY2027-28 Projections</b>	<b>FY2028-29 Projections</b>
Beginning Fund Balance	44,345,451	44,345,451	43,226,911
<u>Revenues</u>			
Federal	6,000	6,000	6,000
State Revenue	12,369,946	12,369,946	12,369,946
Local Revenue	169,894,930	175,841,253	181,995,696
Other Financing Sources	846,477	846,477	846,477
<b>Total Revenues</b>	<b>183,117,353</b>	<b>189,063,676</b>	<b>195,218,119</b>
<u>Expenditures</u>			
Academic Salaries	62,367,229	64,238,246	66,165,393
Classified Salaries	36,889,900	37,996,597	39,136,495
Employee Benefits	53,131,391	55,942,364	58,898,946
<b>Total Personnel</b>	<b>152,388,520</b>	<b>158,177,207</b>	<b>164,200,834</b>
Supplies and Materials	1,369,253	1,369,253	1,369,253
Other Operating Expenses & Services	20,087,878	21,092,272	22,146,885
Capital Outlay	212,321	212,321	212,321
Other Outgo	9,059,381	9,331,162	9,797,721
<b>Total Non-Personnel</b>	<b>30,728,833</b>	<b>32,005,008</b>	<b>33,526,180</b>
<b>Subtotal Expenditures</b>	<b>183,117,353</b>	<b>190,182,215</b>	<b>197,727,014</b>
<b>Total Expenditures</b>	<b>183,117,353</b>	<b>190,182,215</b>	<b>197,727,014</b>
Net change in Fund Balance	-	(1,118,539)	(2,508,895)
<b>Ending Fund Balance</b>	<b>44,345,451</b>	<b>43,226,911</b>	<b>40,718,016</b>
<b>Fund Balance Ratio</b>	<b>24.2%</b>	<b>22.7%</b>	<b>20.6%</b>

## 7B. FORECAST FOR FY2027-28 AND FY2028-2029

The district projects that the General Fund Unrestricted (Fund 10) will incur deficits of \$3.1 million in FY2027-28 and \$6.4 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 3% annually.
- 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 28.4% 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 3.0% in both FY2027-28 and FY2028-29 primarily due to rising costs of 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.



## 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 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>48 - Revenue</u>						
481 - Federal Revenue	29,154	6,000	6,000	6,000		
486 - State Revenue	14,525,881	12,118,488	12,008,509	12,369,945	361,436	0
488 - Local Revenue	161,387,815	165,316,731	164,277,901	169,894,930	5,617,029	0
489 - Other Financing Sources	1,271,274	1,193,934	1,563,770	846,477	(717,293)	(0)
<b>48 - Revenue</b>	<b>177,214,124</b>	<b>178,635,153</b>	<b>177,856,181</b>	<b>183,117,353</b>	<b>5,261,171</b>	<b>0</b>
<b>Income</b>	<b>177,214,124</b>	<b>178,635,153</b>	<b>177,856,181</b>	<b>183,117,353</b>	<b>5,261,171</b>	<b>0</b>
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
511 - Instructional Salaries, Regular Sal Sch.	24,916,395	26,954,008	25,784,290	26,606,567	822,278	0
512 - Noninstructional Sal., Regular Sal. Sch.	11,504,583	12,107,998	12,661,839	12,612,044	(49,795)	(0)
513 - Instructional Salaries, Nonregular Sch.	24,060,005	20,327,699	24,297,400	20,885,812	(3,411,588)	(0)
514 - Noninstructional Salaries, Nonreg. Sch.	1,319,688	2,207,485	1,500,392	2,262,805	762,413	1
<b>51 - Academic Salaries</b>	<b>61,800,671</b>	<b>61,597,190</b>	<b>64,243,921</b>	<b>62,367,229</b>	<b>(1,876,692)</b>	<b>(0)</b>
<u>52 - Classified Salaries</u>						
521 - Noninstructional Sal., Reg Full-time Sch	28,472,943	31,264,307	28,562,887	33,039,029	4,476,142	0
522 - Instructional Aides, Reg. Full-time Sch.	2,854,991	3,060,334	2,771,275	3,021,850	250,574	0
523 - Noninstructional Sal., Non-reg Full-time	967,516	344,015	913,480	250,308	(663,172)	(1)
524 - Instructional Aides, Non-reg. Full-time	777,037	581,713	537,375	578,713	41,338	0
<b>52 - Classified Salaries</b>	<b>33,072,487</b>	<b>35,250,369</b>	<b>32,785,017</b>	<b>36,889,900</b>	<b>4,104,882</b>	<b>0</b>
<u>53 - Employee Benefits</u>						
531 - STRS	13,506,172	12,655,961	12,464,611	13,380,813	916,202	0
532 - PERS	8,865,550	10,148,507	9,150,387	10,592,196	1,441,809	0
533 - OASDI/Medicare	3,522,520	3,404,541	3,385,715	3,387,657	1,942	0
534 - Health & Welfare	17,829,702	22,033,479	21,515,838	23,896,079	2,380,241	0
535 - State Unemployment Insurance	191,475	411,989	267,403	413,570	146,167	1

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative Budget**

**General Revenue and Expenditure Activity**

**10 - General Fund**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
536 - Workers Compensation	1,007,888	1,062,482	1,045,297	1,058,524	13,227	0
537 - Retiree Benefits	40,445	402,552	19,252	402,552	383,300	20
<b>53 - Employee Benefits</b>	<b>44,963,753</b>	<b>50,119,511</b>	<b>47,848,503</b>	<b>53,131,391</b>	<b>5,282,887</b>	<b>0</b>
<b><u>54 - Supplies and Materials</u></b>						
541 - Instructional Supplies	196,839	144,969	136,155	143,449	7,294	0
543 - Non-Instructional Supplies	936,655	1,209,474	1,212,779	1,225,805	13,026	0
<b>54 - Supplies and Materials</b>	<b>1,133,493</b>	<b>1,354,443</b>	<b>1,348,935</b>	<b>1,369,254</b>	<b>20,319</b>	<b>0</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
551 - Personal Services	5,443,226	6,595,824	7,936,382	6,706,084	(1,230,298)	(0)
552 - Travel & Conference	812,866	866,321	974,534	876,688	(97,846)	(0)
554 - Insurance	235,465	567,712	828,699	821,320	(7,379)	(0)
555 - Utilities & Operating Expenses	7,123,553	6,378,200	7,496,544	6,986,300	(510,244)	(0)
556 - Rents, Leases & Repairs	1,150,034	960,133	1,304,257	1,302,727	(1,530)	(0)
557 - Adv/Legal Fees/Audits/Elections	1,221,329	1,178,179	1,107,059	893,746	(213,314)	(0)
558 - Other Services	1,182,789	3,535,954	2,506,729	2,501,014	(5,716)	(0)
<b>55 - Other Operating Expenses and Services</b>	<b>17,169,261</b>	<b>20,082,323</b>	<b>22,154,204</b>	<b>20,087,878</b>	<b>(2,066,326)</b>	<b>(0)</b>
<b><u>56 - Capital Outlay</u></b>						
563 - Library Books	45,576	5,733	12,723	5,733	(6,990)	(1)
564 - Equipment	179,033	208,815	294,155	206,588	(87,567)	(0)
<b>56 - Capital Outlay</b>	<b>224,609</b>	<b>214,548</b>	<b>306,878</b>	<b>212,321</b>	<b>(94,557)</b>	<b>(0)</b>
<b><u>57 - Other Outgo</u></b>						
573 - Interfund Transfers Out	15,390,537	8,235,640	7,714,705	8,487,578	772,873	0
576 - Other Payments to/for Students	13,075	1,000	1,757		(1,757)	(1)
579 - Contingency & Contra Appropriation		1,780,129		571,803	571,803	
<b>57 - Other Outgo</b>	<b>15,403,612</b>	<b>10,016,769</b>	<b>7,716,462</b>	<b>9,059,381</b>	<b>1,342,919</b>	<b>0</b>
<b>Expense</b>	<b>173,767,886</b>	<b>178,635,153</b>	<b>176,403,920</b>	<b>183,117,353</b>	<b>6,713,433</b>	<b>0</b>
<b>10 - General Fund</b>	<b>3,446,238</b>	<b>0</b>	<b>1,452,261</b>	<b>(0)</b>	<b>(1,452,262)</b>	<b>(1)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>1 - San Jose City College</u></b>						
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
481 - Federal Revenue	4,252	6,000	6,000	6,000		
486 - State Revenue	58,403	58,403	84,605	58,403	(26,202)	(0)
488 - Local Revenue	3,947,248	5,229,597	4,295,786	4,323,731	27,945	0
489 - Other Financing Sources	87,107	268,415	339,308	223,116	(116,192)	(0)
<b>48 - Revenue</b>	<b>4,097,009</b>	<b>5,562,415</b>	<b>4,725,700</b>	<b>4,611,250</b>	<b>(114,450)</b>	<b>(0)</b>
<b>Income</b>	<b>4,097,009</b>	<b>5,562,415</b>	<b>4,725,700</b>	<b>4,611,250</b>	<b>(114,450)</b>	<b>(0)</b>
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
511 - Instructional Salaries, Regular Sal Sch.	13,184,073	14,218,280	14,218,280	13,905,140	(313,140)	(0)
512 - Noninstructional Sal., Regular Sal. Sch.	5,414,019	5,408,224	5,408,224	5,690,081	281,857	0
513 - Instructional Salaries, Nonregular Sch.	10,775,361	10,731,105	10,731,105	11,209,626	478,521	0
514 - Noninstructional Salaries, Nonreg. Sch.	727,518	854,110	858,496	859,133	638	0
<b>51 - Academic Salaries</b>	<b>30,100,972</b>	<b>31,211,719</b>	<b>31,216,105</b>	<b>31,663,980</b>	<b>447,875</b>	<b>0</b>
<b><u>52 - Classified Salaries</u></b>						
521 - Noninstructional Sal., Reg Full-time Sch	7,722,664	7,993,114	7,988,657	8,728,852	740,195	0
522 - Instructional Aides, Reg. Full-time Sch.	1,509,610	1,421,049	1,421,049	1,462,035	40,986	0
523 - Noninstructional Sal., Non-reg Full-time	203,264	86,813	96,789	86,813	(9,976)	(0)
524 - Instructional Aides, Non-reg. Full-time	290,600	139,116	159,116	159,116		
<b>52 - Classified Salaries</b>	<b>9,726,137</b>	<b>9,640,092</b>	<b>9,665,611</b>	<b>10,436,816</b>	<b>771,205</b>	<b>0</b>
<b><u>53 - Employee Benefits</u></b>						

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

**10 - General Fund**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
531 - STRS	4,558,211	3,942,845	3,943,574	4,223,400	279,826	0
532 - PERS	2,776,609	3,133,149	3,129,164	3,273,167	144,003	0
533 - OASDI/Medicare	1,267,351	1,157,004	1,156,050	1,172,740	16,690	0
534 - Health & Welfare	7,027,212	8,330,279	8,330,279	9,042,019	711,740	0
535 - State Unemployment Insurance	82,652	154,721	154,704	157,983	3,280	0
536 - Workers Compensation	431,254	387,033	387,251	392,524	5,273	0
537 - Retiree Benefits	20,398					
<b>53 - Employee Benefits</b>	<b>16,163,687</b>	<b>17,105,031</b>	<b>17,101,021</b>	<b>18,261,833</b>	<b>1,160,812</b>	<b>0</b>
<b><u>54 - Supplies and Materials</u></b>						
541 - Instructional Supplies	174,847	121,665	123,195	123,145	(50)	(0)
543 - Non-Instructional Supplies	297,609	416,462	385,371	410,213	24,842	0
<b>54 - Supplies and Materials</b>	<b>472,456</b>	<b>538,127</b>	<b>508,566</b>	<b>533,358</b>	<b>24,792</b>	<b>0</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
551 - Personal Services	578,104	730,166	788,924	730,166	(58,757)	(0)
552 - Travel & Conference	414,748	421,956	467,659	421,956	(45,703)	(0)
554 - Insurance		230,000	230,000	230,000		
555 - Utilities & Operating Expenses	48,423	61,428	64,228	61,428	(2,800)	(0)
556 - Rents, Leases & Repairs	128,516	125,193	122,990	125,193	2,203	0
557 - Adv/Legal Fees/Audits/Elections	59,581	83,039	30,844	83,039	52,195	2
558 - Other Services	33	315,128	347,651	246,444	(101,206)	(0)
<b>55 - Other Operating Expenses and Services</b>	<b>1,229,405</b>	<b>1,966,910</b>	<b>2,052,295</b>	<b>1,898,226</b>	<b>(154,069)</b>	<b>(0)</b>
<b><u>56 - Capital Outlay</u></b>						
563 - Library Books	33,027					
564 - Equipment	79,094	85,088	91,104	85,088	(6,016)	(0)
<b>56 - Capital Outlay</b>	<b>112,120</b>	<b>85,088</b>	<b>91,104</b>	<b>85,088</b>	<b>(6,016)</b>	<b>(0)</b>

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

**10 - General Fund**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>57 - Other Outgo</u></b>						
573 - Interfund Transfers Out	48,406	140,079	1,390,079	1,434,957	44,878	0
576 - Other Payments to/for Students	13,075					
<b>57 - Other Outgo</b>	<b>61,481</b>	<b>140,079</b>	<b>1,390,079</b>	<b>1,434,957</b>	<b>44,878</b>	<b>0</b>
<b>Expense</b>	<b>57,866,257</b>	<b>60,687,046</b>	<b>62,024,781</b>	<b>64,314,258</b>	<b>2,289,477</b>	<b>0</b>
<b>1 - San Jose City College</b>	<b>(53,769,248)</b>	<b>(55,124,631)</b>	<b>(57,299,082)</b>	<b>(59,703,008)</b>	<b>(2,403,927)</b>	<b>0</b>
<b><u>2 - Evergreen Valley College</u></b>						
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
481 - Federal Revenue	24,902					
486 - State Revenue	70,672					
488 - Local Revenue	4,992,854	4,874,167	4,363,558	4,574,878	211,320	0
489 - Other Financing Sources	1,142,429	925,519	1,224,462	623,362	(601,101)	(0)
<b>48 - Revenue</b>	<b>6,230,857</b>	<b>5,799,686</b>	<b>5,588,020</b>	<b>5,198,240</b>	<b>(389,781)</b>	<b>(0)</b>
<b>Income</b>	<b>6,230,857</b>	<b>5,799,686</b>	<b>5,588,020</b>	<b>5,198,240</b>	<b>(389,781)</b>	<b>(0)</b>
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
511 - Instructional Salaries, Regular Sal Sch.	11,732,322	12,735,728	11,566,010	12,701,427	1,135,418	0
512 - Noninstructional Sal., Regular Sal. Sch.	5,584,916	5,855,794	6,328,423	6,059,540	(268,883)	(0)
513 - Instructional Salaries, Nonregular Sch.	13,284,644	9,596,594	13,566,295	9,676,186	(3,890,109)	(0)
514 - Noninstructional Salaries, Nonreg. Sch.	510,677	1,303,375	641,897	1,342,476	700,580	1
<b>51 - Academic Salaries</b>	<b>31,112,558</b>	<b>29,491,491</b>	<b>32,102,624</b>	<b>29,779,630</b>	<b>(2,322,994)</b>	<b>(0)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative Budget**

**General Revenue and Expenditure Activity**

**10 - General Fund**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>52 - Classified Salaries</u></b>						
521 - Noninstructional Sal., Reg Full-time Sch	8,323,302	9,512,512	8,606,174	9,872,030	1,265,857	0
522 - Instructional Aides, Reg. Full-time Sch.	1,276,827	1,581,285	1,290,226	1,499,814	209,588	0
523 - Noninstructional Sal., Non-reg Full-time	192,704	70,725	305,236	70,725	(234,511)	(1)
524 - Instructional Aides, Non-reg. Full-time	148,830	169,597	128,259	169,597	41,338	0
<b>52 - Classified Salaries</b>	<b>9,941,663</b>	<b>11,334,119</b>	<b>10,329,894</b>	<b>11,612,167</b>	<b>1,282,272</b>	<b>0</b>
<b><u>53 - Employee Benefits</u></b>						
531 - STRS	4,483,978	4,201,977	3,881,560	4,317,291	435,731	0
532 - PERS	3,039,794	3,307,610	3,099,743	3,396,491	296,748	0
533 - OASDI/Medicare	1,294,640	1,270,653	1,345,534	1,257,938	(87,596)	(0)
534 - Health & Welfare	6,955,657	8,297,705	8,748,947	8,815,874	66,927	0
535 - State Unemployment Insurance	82,542	184,180	84,823	182,643	97,820	1
536 - Workers Compensation	439,339	498,825	502,412	491,322	(11,090)	(0)
537 - Retiree Benefits	20,047	402,552	19,252	402,552	383,300	20
<b>53 - Employee Benefits</b>	<b>16,315,997</b>	<b>18,163,502</b>	<b>17,682,272</b>	<b>18,864,112</b>	<b>1,181,840</b>	<b>0</b>
<b><u>54 - Supplies and Materials</u></b>						
541 - Instructional Supplies	2,711	104	960	104	(856)	(1)
543 - Non-Instructional Supplies	241,236	260,733	189,414	267,272	77,858	0
<b>54 - Supplies and Materials</b>	<b>243,947</b>	<b>260,837</b>	<b>190,374</b>	<b>267,376</b>	<b>77,002</b>	<b>0</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
551 - Personal Services	263,564	205,775	291,894	204,857	(87,037)	(0)
552 - Travel & Conference	184,584	183,370	167,000	183,791	16,791	0
554 - Insurance		173,712	225,144	211,320	(13,824)	(0)
555 - Utilities & Operating Expenses	36,978	39,712	40,529	39,712	(817)	(0)
556 - Rents, Leases & Repairs	37,516	122,421	51,093	121,896	70,803	1

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
557 - Adv/Legal Fees/Audits/Elections	32,790	16,205	67,746	16,205	(51,542)	(1)
558 - Other Services	1,807	1,186,083	4,135	1,100,319	1,096,185	265
<b>55 - Other Operating Expenses and Services</b>	<b>557,238</b>	<b>1,927,278</b>	<b>847,541</b>	<b>1,878,100</b>	<b>1,030,559</b>	<b>1</b>
<b><u>56 - Capital Outlay</u></b>						
563 - Library Books	12,549	5,733	12,723	5,733	(6,990)	(1)
564 - Equipment	29,629	29,500	53,950	29,500	(24,450)	(0)
<b>56 - Capital Outlay</b>	<b>42,178</b>	<b>35,233</b>	<b>66,673</b>	<b>35,233</b>	<b>(31,440)</b>	<b>(0)</b>
<b><u>57 - Other Outgo</u></b>						
573 - Interfund Transfers Out	77,628	87,564		87,564	87,564	
576 - Other Payments to/for Students		1,000	1,700		(1,700)	(1)
<b>57 - Other Outgo</b>	<b>77,628</b>	<b>88,564</b>	<b>1,700</b>	<b>87,564</b>	<b>85,864</b>	<b>51</b>
<b>Expense</b>	<b>58,291,210</b>	<b>61,301,024</b>	<b>61,221,078</b>	<b>62,524,182</b>	<b>1,303,104</b>	<b>0</b>
<b>2 - Evergreen Valley College</b>	<b>(52,060,353)</b>	<b>(55,501,338)</b>	<b>(55,633,058)</b>	<b>(57,325,942)</b>	<b>(1,692,884)</b>	<b>0</b>
<b><u>4 - San Jose Evergreen Community College Extension</u></b>						
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
488 - Local Revenue		309,842	309,842	309,842		
<b>48 - Revenue</b>		<b>309,842</b>	<b>309,842</b>	<b>309,842</b>		
<b>Income</b>		<b>309,842</b>	<b>309,842</b>	<b>309,842</b>		
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
512 - Noninstructional Sal., Regular Sal. Sch.	30,561	68,242	68,242	71,768	3,526	0

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
514 - Noninstructional Salaries, Nonreg. Sch.	14,200					
<b>51 - Academic Salaries</b>	<b>44,761</b>	<b>68,242</b>	<b>68,242</b>	<b>71,768</b>	<b>3,526</b>	<b>0</b>
<b>52 - Classified Salaries</b>						
521 - Noninstructional Sal., Reg Full-time Sch	360,881	574,689	574,689	614,398	39,709	0
523 - Noninstructional Sal., Non-reg Full-time	6,331					
<b>52 - Classified Salaries</b>	<b>367,213</b>	<b>574,689</b>	<b>574,689</b>	<b>614,398</b>	<b>39,709</b>	<b>0</b>
<b>53 - Employee Benefits</b>						
531 - STRS	8,554			756	756	
532 - PERS	97,403	172,369	172,369	185,081	12,712	0
533 - OASDI/Medicare	28,706	47,327	47,327	48,494	1,167	0
534 - Health & Welfare	158,455	199,549	199,549	214,698	15,149	0
535 - State Unemployment Insurance	823	3,217	3,217	3,331	114	0
536 - Workers Compensation	4,503	7,698	7,698	7,981	283	0
<b>53 - Employee Benefits</b>	<b>298,444</b>	<b>430,160</b>	<b>430,160</b>	<b>460,341</b>	<b>30,181</b>	<b>0</b>
<b>54 - Supplies and Materials</b>						
541 - Instructional Supplies	19,262	20,200	12,000	20,200	8,200	1
543 - Non-Instructional Supplies	5,006	11,100	10,100	11,100	1,000	0
<b>54 - Supplies and Materials</b>	<b>24,268</b>	<b>31,300</b>	<b>22,100</b>	<b>31,300</b>	<b>9,200</b>	<b>0</b>
<b>55 - Other Operating Expenses and Services</b>						
551 - Personal Services	7,853	6,536	8,386	6,536	(1,850)	(0)
552 - Travel & Conference	134	800	1,800	800	(1,000)	(1)
555 - Utilities & Operating Expenses	43,336	87,140	111,179	87,140	(24,039)	(0)
556 - Rents, Leases & Repairs	6,315	12,138	9,449	12,138	2,689	0
557 - Adv/Legal Fees/Audits/Elections		7,862	2,562	7,862	5,300	2
<b>55 - Other Operating Expenses and Services</b>	<b>57,638</b>	<b>114,476</b>	<b>133,376</b>	<b>114,476</b>	<b>(18,900)</b>	<b>(0)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>56 - Capital Outlay</b>						
564 - Equipment			300		(300)	(1)
<b>56 - Capital Outlay</b>			300		(300)	(1)
<b>Expense</b>	792,323	1,218,867	1,228,867	1,292,284	63,417	0
4 - San Jose Evergreen Community College Extension	(792,323)	(909,025)	(919,025)	(982,441)	(63,417)	0
<b>9 - District Services</b>						
<b>Income</b>						
<b>48 - Revenue</b>						
486 - State Revenue	14,396,806	12,060,085	11,923,904	12,311,542	387,638	0
488 - Local Revenue	152,447,713	154,903,125	155,308,715	160,686,479	5,377,764	0
489 - Other Financing Sources	41,739					
<b>48 - Revenue</b>	166,886,258	166,963,210	167,232,619	172,998,021	5,765,402	0
<b>Income</b>	166,886,258	166,963,210	167,232,619	172,998,021	5,765,402	0
<b>Expense</b>						
<b>51 - Academic Salaries</b>						
512 - Noninstructional Sal., Regular Sal. Sch.	475,087	775,738	856,950	790,655	(66,295)	(0)
514 - Noninstructional Salaries, Nonreg. Sch.	67,293	50,000		61,195	61,195	
<b>51 - Academic Salaries</b>	542,380	825,738	856,950	851,850	(5,100)	(0)
<b>52 - Classified Salaries</b>						
521 - Noninstructional Sal., Reg Full-time Sch	12,066,097	13,183,992	11,393,367	13,823,748	2,430,381	0
522 - Instructional Aides, Reg. Full-time Sch.	68,555	58,000	60,000	60,000		
523 - Noninstructional Sal., Non-reg Full-time	565,216	186,477	511,456	92,771	(418,685)	(1)

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative Budget**

**General Revenue and Expenditure Activity**

**10 - General Fund**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
524 - Instructional Aides, Non-reg. Full-time	337,607	273,000	250,000	250,000		
<b>52 - Classified Salaries</b>	<b>13,037,475</b>	<b>13,701,469</b>	<b>12,214,823</b>	<b>14,226,519</b>	<b>2,011,696</b>	<b>0</b>
<b><u>53 - Employee Benefits</u></b>						
531 - STRS	4,455,430	4,511,139	4,639,477	4,839,366	199,889	0
532 - PERS	2,951,744	3,535,379	2,749,111	3,737,457	988,346	0
533 - OASDI/Medicare	931,823	929,557	836,804	908,485	71,681	0
534 - Health & Welfare	3,688,378	5,205,946	4,237,063	5,823,488	1,586,425	0
535 - State Unemployment Insurance	25,457	69,871	24,659	69,612	44,953	2
536 - Workers Compensation	132,792	168,926	147,936	166,697	18,761	0
<b>53 - Employee Benefits</b>	<b>12,185,625</b>	<b>14,420,818</b>	<b>12,635,050</b>	<b>15,545,105</b>	<b>2,910,055</b>	<b>0</b>
<b><u>54 - Supplies and Materials</u></b>						
541 - Instructional Supplies	19	3,000				
543 - Non-Instructional Supplies	392,804	521,180	627,895	537,220	(90,675)	(0)
<b>54 - Supplies and Materials</b>	<b>392,823</b>	<b>524,180</b>	<b>627,895</b>	<b>537,220</b>	<b>(90,675)</b>	<b>(0)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
551 - Personal Services	4,593,705	5,653,347	6,847,178	5,764,525	(1,082,653)	(0)
552 - Travel & Conference	213,400	260,195	338,075	270,141	(67,934)	(0)
554 - Insurance	235,465	164,000	373,555	380,000	6,445	0
555 - Utilities & Operating Expenses	6,994,816	6,189,920	7,280,608	6,798,020	(482,588)	(0)
556 - Rents, Leases & Repairs	977,688	700,381	1,120,725	1,043,500	(77,225)	(0)
557 - Adv/Legal Fees/Audits/Elections	1,128,958	1,071,073	1,005,907	786,640	(219,267)	(0)
558 - Other Services	1,180,949	2,034,742	2,154,944	1,154,250	(1,000,694)	(0)
<b>55 - Other Operating Expenses and Services</b>	<b>15,324,980</b>	<b>16,073,658</b>	<b>19,120,992</b>	<b>16,197,076</b>	<b>(2,923,916)</b>	<b>(0)</b>
<b><u>56 - Capital Outlay</u></b>						
564 - Equipment	70,311	94,227	148,801	92,000	(56,801)	(0)

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

**10 - General Fund**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b>56 - Capital Outlay</b>	70,311	94,227	148,801	92,000	(56,801)	(0)
<b><u>57 - Other Outgo</u></b>						
573 - Interfund Transfers Out	15,264,503	8,007,997	6,324,626	6,965,057	640,431	0
576 - Other Payments to/for Students			57		(57)	(1)
579 - Contingency & Contra Appropriation		1,780,129		571,803	571,803	
<b>57 - Other Outgo</b>	<b>15,264,503</b>	<b>9,788,126</b>	<b>6,324,683</b>	<b>7,536,860</b>	<b>1,212,177</b>	<b>0</b>
<b>Expense</b>	<b>56,818,096</b>	<b>55,428,216</b>	<b>51,929,194</b>	<b>54,986,630</b>	<b>3,057,436</b>	<b>0</b>
<b>9 - District Services</b>	<b>110,068,161</b>	<b>111,534,994</b>	<b>115,303,425</b>	<b>118,011,391</b>	<b>2,707,966</b>	<b>0</b>
<b>10 - General Fund</b>	<b>3,446,238</b>	<b>0</b>	<b>1,452,261</b>	<b>(0)</b>	<b>(1,452,262)</b>	<b>(1)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative Budget**

**General Revenue and Expenditure Activity**

**10 - General Fund**

	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>
<u>Academic Salaries</u>		
51111 - Regular Classroom - Unit	25,741,192	25,527,820
51140 - Sabbaticals - Reg Classroom	1,212,816	1,078,747
51211 - Other Contract Salaries - Unit	6,856,505	7,057,300
51240 - Sabbaticals-Oth Contract Sal	85,194	148,872
51310 - Hourly Instr - Day	16,819,132	17,323,706
51320 - Hourly Instr - Short-Term	49,703	51,194
51340 - Hourly Instr - Smr Session	2,534,511	2,610,546
51350 - Hourly Instr - Substitutes	924,354	900,366
51400 - Hrly Cert Sal-Non Teach	2,207,485	2,262,805
<b>Academic Salaries</b>	<b>56,430,891</b>	<b>56,961,357</b>
<u>Classified Salaries</u>		
52110 - Reg, Other Than Instruction - Un	21,928,785	22,695,136
52210 - Regular Instructional Aide - Uni	3,060,334	3,021,850
52310 - Hrly, Other Than Instruction	238,548	144,842
52320 - Student Assistants (Non-Inst)	58,063	58,063
52351 - Overtime	47,404	47,404
52410 - Hrly, Instructional Aide	450,608	427,608
52420 - Hrly, Instructional Tutors	131,105	151,105
<b>Classified Salaries</b>	<b>25,914,847</b>	<b>26,546,006</b>
<u>Management Salaries</u>		
51220 - Mgmt Contract Salaries	5,166,299	5,405,872
52120 - Classified Managers Non Instr	5,659,719	6,820,366
52130 - Classified Supervisor Non Instr	2,036,789	1,863,939
52140 - Confidential Employees Non Instr	1,639,014	1,659,589
<b>Management Salaries</b>	<b>14,501,821</b>	<b>15,749,766</b>
<b>Total</b>	<b>96,847,559</b>	<b>99,257,128</b>

ii. 12 Budget Stabilization Fund

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
48978 - Interfund Transfers In (10 fr 12)	715,878					
<b>48 - Revenue</b>	<b>715,878</b>					
<b>Income</b>	<b>715,878</b>					
<b>12 - Budget Stabilization Fund</b>	<b>715,878</b>					
<i>Beginning Fund Balance, July 1st</i>			<i>\$4,465,878</i>	<i>\$4,465,878</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$4,465,878</i>	<i>\$4,465,878</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
48853 - Retail Center Lease Revenue	25,000	25,000	25,000	25,000		
<b>48 - Revenue</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		
<b>Income</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		
<b>14 - Student Success Enhancement Fd</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		
<i>Beginning Fund Balance, July 1st</i>			<i>\$410,450</i>	<i>\$410,450</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$410,450</i>	<i>\$410,450</i>		

iv. Fund 15 Facility Rentals

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>48 - Revenue</u>						
48874 - Use of Facilities	523,427	400,000	380,000	400,000	20,000	0
<b>48 - Revenue</b>	<b>523,427</b>	<b>400,000</b>	<b>380,000</b>	<b>400,000</b>	<b>20,000</b>	<b>0</b>
<b>Income</b>	<b>523,427</b>	<b>400,000</b>	<b>380,000</b>	<b>400,000</b>	<b>20,000</b>	<b>0</b>
<u>Expense</u>						
<u>52 - Classified Salaries</u>						
52110 - Reg, Other Than Instruction - Un	125,146	293,595	295,885	301,121	5,236	0
52111 - Regular, Professional Growth	150		600		(600)	(1)
52351 - Overtime	10,552		15,076	20,000	4,924	0
<b>52 - Classified Salaries</b>	<b>135,847</b>	<b>293,595</b>	<b>311,561</b>	<b>321,121</b>	<b>9,560</b>	<b>0</b>
<u>53 - Employee Benefits</u>						
53220 - PERS Reg Classified	34,267	78,712	80,588	80,730	142	0
53320 - OASDI-Classified/Non-Instr Cert.	10,480	22,459	23,019	23,036	17	0
53420 - H & W - Non-Instruction	69,180	136,342	124,360	147,861	23,501	0
53520 - Unemployment Insurance - Non-Instruction	274	1,468	894	1,505	611	1
53620 - Workers Comp - Non-Instruction	1,499	3,516	3,634	3,606	(28)	(0)
<b>53 - Employee Benefits</b>	<b>115,700</b>	<b>242,497</b>	<b>232,495</b>	<b>256,738</b>	<b>24,243</b>	<b>0</b>
<u>54 - Supplies and Materials</u>						
54100 - Supplies Instruction			9,900		(9,900)	(1)
54300 - Supplies - Non Instruction	4,592	32,000	5,895	32,000	26,105	4
<b>54 - Supplies and Materials</b>	<b>4,592</b>	<b>32,000</b>	<b>15,795</b>	<b>32,000</b>	<b>16,205</b>	<b>1</b>
<u>55 - Other Operating Expenses and Services</u>						
55100 - Personal Services		88,400	87,367	88,400	1,033	0
55200 - Conference	1,645					
55230 - Mileage Expense	500					

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

**15 - Facility Rental Auxiliary Fund**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
55510 - Telephone	176					
55620 - Repairs		20,000	2,265	20,000	17,735	8
55625 - Repairs Pm Agreements	28,314	32,610	27,852	32,610	4,758	0
55711 - Advertising			20,000		(20,000)	(1)
55715 - Printing/Reprographics Expense	3,184	10,000	4,000	10,000	6,000	2
55800 - Other Operating Expense	5,066	10,000	1,954	10,000	8,046	4
55820 - Undistributed Funded Programs		4,413,591		4,023,134	4,023,134	
<b>55 - Other Operating Expenses and Services</b>	<b>38,885</b>	<b>4,574,601</b>	<b>143,438</b>	<b>4,184,144</b>	<b>4,040,706</b>	<b>28</b>
<b><u>56 - Capital Outlay</u></b>						
56411 - Equipment - (\$200 Through \$4,999)	30,201	220,189	7,471	220,189	212,718	28
56413 - Equipment - 3 yrs life		222,372		222,372	222,372	
56418 - Capitalizable Eqpt - 8 yr life	23,365		20,494		(20,494)	(1)
<b>56 - Capital Outlay</b>	<b>53,565</b>	<b>442,561</b>	<b>27,965</b>	<b>442,561</b>	<b>414,596</b>	<b>15</b>
<b>Expense</b>	<b>348,590</b>	<b>5,585,254</b>	<b>731,254</b>	<b>5,236,564</b>	<b>4,505,310</b>	<b>6</b>
<b>15 - Facility Rental Auxiliary Fund</b>	<b>174,838</b>	<b>(5,185,254)</b>	<b>(351,254)</b>	<b>(4,836,564)</b>	<b>(4,485,310)</b>	<b>13</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Income</b>						
48874 - Use of Facilities	246,185	200,000	180,000	200,000	20,000	0
<b>48 - Revenue</b>	<b>246,185</b>	<b>200,000</b>	<b>180,000</b>	<b>200,000</b>	<b>20,000</b>	<b>0</b>
<b>Income</b>	<b>246,185</b>	<b>200,000</b>	<b>180,000</b>	<b>200,000</b>	<b>20,000</b>	<b>0</b>
<b>Expense</b>						
52110 - Reg, Other Than Instruction - Un	37,401	197,563	199,853	200,230	377	0
52111 - Regular, Professional Growth	150		600		(600)	(1)
52351 - Overtime	1,682		1,761		(1,761)	(1)
<b>52 - Classified Salaries</b>	<b>39,233</b>	<b>197,563</b>	<b>202,214</b>	<b>200,230</b>	<b>(1,984)</b>	<b>(0)</b>
53220 - PERS Reg Classified	10,532	52,966	54,842	53,681	(1,161)	(0)
53320 - OASDI-Classified/Non-Instr Cert.	3,081	15,113	15,673	15,318	(355)	(0)
53420 - H & W - Non-Instruction	14,629	77,762	65,780	84,033	18,253	0
53520 - Unemployment Insurance - Non-Instruction	81	988	414	1,001	587	1
53620 - Workers Comp - Non-Instruction	443	2,366	2,484	2,398	(86)	(0)
<b>53 - Employee Benefits</b>	<b>28,766</b>	<b>149,195</b>	<b>139,193</b>	<b>156,431</b>	<b>17,238</b>	<b>0</b>
54100 - Supplies Instruction			9,900		(9,900)	(1)
<b>54 - Supplies and Materials</b>			<b>9,900</b>		<b>(9,900)</b>	<b>(1)</b>
55100 - Personal Services			87,367		(87,367)	(1)
55510 - Telephone	176					
55820 - Undistributed Funded Programs		1,961,674		1,688,190	1,688,190	
<b>55 - Other Operating Expenses and Services</b>	<b>176</b>	<b>1,961,674</b>	<b>87,367</b>	<b>1,688,190</b>	<b>1,600,823</b>	<b>18</b>
56411 - Equipment - (\$200 Through \$4,999)			7,471		(7,471)	(1)
<b>56 - Capital Outlay</b>			<b>7,471</b>		<b>(7,471)</b>	<b>(1)</b>
<b>Expense</b>	<b>68,174</b>	<b>2,308,432</b>	<b>446,145</b>	<b>2,044,851</b>	<b>1,598,705</b>	<b>4</b>
<b>1 - San Jose City College</b>	<b>178,011</b>	<b>(2,108,432)</b>	<b>(266,145)</b>	<b>(1,844,851)</b>	<b>(1,578,705)</b>	<b>6</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$2,110,996</i>	<i>\$1,844,851</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$1,844,851</i>	<i>\$0</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
48874 - Use of Facilities	277,242	200,000	200,000	200,000		
<b>48 - Revenue</b>	<b>277,242</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>		
<b>Income</b>	<b>277,242</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>		
<b><u>Expense</u></b>						
52110 - Reg, Other Than Instruction - Un	87,745	96,032	96,032	100,891	4,859	0
52351 - Overtime	8,870		13,315	20,000	6,685	1
<b>52 - Classified Salaries</b>	<b>96,615</b>	<b>96,032</b>	<b>109,347</b>	<b>120,891</b>	<b>11,544</b>	<b>0</b>
53220 - PERS Reg Classified	23,735	25,746	25,746	27,049	1,303	0
53320 - OASDI-Classified/Non-Instr Cert.	7,399	7,346	7,346	7,718	372	0
53420 - H & W - Non-Instruction	54,551	58,580	58,580	63,828	5,248	0
53520 - Unemployment Insurance - Non-Instruction	193	480	480	504	24	0
53620 - Workers Comp - Non-Instruction	1,056	1,150	1,150	1,208	58	0
<b>53 - Employee Benefits</b>	<b>86,934</b>	<b>93,302</b>	<b>93,302</b>	<b>100,307</b>	<b>7,005</b>	<b>0</b>
54300 - Supplies - Non Instruction	4,592	32,000	5,895	32,000	26,105	4
<b>54 - Supplies and Materials</b>	<b>4,592</b>	<b>32,000</b>	<b>5,895</b>	<b>32,000</b>	<b>26,105</b>	<b>4</b>
55100 - Personal Services		88,400		88,400	88,400	
55200 - Conference	1,645					
55230 - Mileage Expense	500					
55620 - Repairs		20,000	2,265	20,000	17,735	8
55625 - Repairs Pm Agreements	28,314	32,610	27,852	32,610	4,758	0
55711 - Advertising			20,000		(20,000)	(1)
55715 - Printing/Reprographics Expense	3,184	10,000	4,000	10,000	6,000	2
55800 - Other Operating Expense	5,066	10,000	1,954	10,000	8,046	4
55820 - Undistributed Funded Programs		2,451,917		2,334,944	2,334,944	
<b>55 - Other Operating Expenses and Services</b>	<b>38,710</b>	<b>2,612,927</b>	<b>56,071</b>	<b>2,495,954</b>	<b>2,439,883</b>	<b>44</b>
56411 - Equipment - (\$200 Through \$4,999)	30,201	220,189		220,189	220,189	

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
56413 - Equipment - 3 yrs life		222,372		222,372	222,372	
56418 - Capitalizable Eqpt - 8 yr life	23,365		20,494		(20,494)	(1)
<b>56 - Capital Outlay</b>	<b>53,565</b>	<b>442,561</b>	<b>20,494</b>	<b>442,561</b>	<b>422,067</b>	<b>21</b>
<b>Expense</b>	<b>280,415</b>	<b>3,276,822</b>	<b>285,109</b>	<b>3,191,713</b>	<b>2,906,605</b>	<b>10</b>
<b>2 - Evergreen Valley College</b>	<b>(3,174)</b>	<b>(3,076,822)</b>	<b>(85,109)</b>	<b>(2,991,713)</b>	<b>(2,906,605)</b>	<b>34</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$3,076,822</i>	<i>\$2,991,713</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$2,991,713</i>	<i>\$0</i>		

v. Fund 19 East San Jose Expansion

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48959 - Interfund Transfers In (19 fr 10)	1,250,000	1,250,000	1,250,000	1,250,000		
<b>48 - Revenue</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>		
<b>Income</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>		
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
51220 - Mgmt Contract Salaries	29,416					
51310 - Hourly Instr - Day	359,115	313,000	802,554	313,000	(489,554)	(1)
51340 - Hourly Instr - Smr Session	4,315					
51400 - Hrly Cert Sal-Non Teach			4,600		(4,600)	(1)
<b>51 - Academic Salaries</b>	<b>392,846</b>	<b>313,000</b>	<b>807,154</b>	<b>313,000</b>	<b>(494,154)</b>	<b>(1)</b>
<b><u>52 - Classified Salaries</u></b>						
52110 - Reg, Other Than Instruction - Un	155,205	100,490	100,490	100,761	271	0
52120 - Classified Managers Non Instru		145,888				
52351 - Overtime	537		537		(537)	(1)
<b>52 - Classified Salaries</b>	<b>155,742</b>	<b>246,378</b>	<b>101,027</b>	<b>100,761</b>	<b>(266)</b>	<b>(0)</b>
<b><u>53 - Employee Benefits</u></b>						
53110 - STRS	50,370	58,225	103,160	58,225	(44,935)	(0)
53120 - STRS Non-Instructional	9,334		879		(879)	(1)
53220 - PERS Reg Classified	41,941	66,054	26,905	27,014	109	0
53310 - OASDI Certif/Instr Aide	4,803	4,539	11,884	4,539	(7,345)	(1)
53320 - OASDI-Classified/Non-Instr Cert.	12,852	18,656	7,771	7,708	(63)	(0)
53410 - H & W - Instruction	16,757					
53420 - H & W - Non-Instruction	42,210	57,000	15,474	16,399	925	0
53510 - Unemployment Insurance - Instruction	670	626	1,639	626	(1,013)	(1)
53520 - Unemployment Insurance - Non-Instruction	431	1,231	225	504	279	1

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
53610 - Workers Comp - Instruction	3,739	3,380	9,240	3,380	(5,860)	(1)
53620 - Workers Comp - Non-Instruction	2,442	2,950	1,259	1,207	(52)	(0)
53730 - Retiree Benefit - APPLE - Inst	1,193		962		(962)	(1)
<b>53 - Employee Benefits</b>	<b>186,742</b>	<b>212,661</b>	<b>179,397</b>	<b>119,602</b>	<b>(59,795)</b>	<b>(0)</b>
<b><u>54 - Supplies and Materials</u></b>						
54100 - Supplies Instruction		20,000	34,699	20,000	(14,699)	(0)
54300 - Supplies - Non Instruction	335		400		(400)	(1)
54301 - Food & Food Serv - Non-Instr	1,518		2,000		(2,000)	(1)
<b>54 - Supplies and Materials</b>	<b>1,853</b>	<b>20,000</b>	<b>37,099</b>	<b>20,000</b>	<b>(17,099)</b>	<b>(0)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	31,008		21,801	110,439	88,638	4
55715 - Printing/Reprographics Expense						
55716 - Printing/Repro						
55820 - Undistributed Funded Programs		736,198		586,198	586,198	
55830 - Other Operating Expense			16,207		(16,207)	(1)
<b>55 - Other Operating Expenses and Services</b>	<b>31,008</b>	<b>736,198</b>	<b>38,008</b>	<b>696,637</b>	<b>658,629</b>	<b>17</b>
<b><u>57 - Other Outgo</u></b>						
57300 - Interfund Transfers Out	1,138,250					
<b>57 - Other Outgo</b>	<b>1,138,250</b>					
<b>Expense</b>	<b>1,906,441</b>	<b>1,528,237</b>	<b>1,162,685</b>	<b>1,250,000</b>	<b>87,315</b>	<b>0</b>
<b>19 - East San Jose Fund</b>	<b>(656,441)</b>	<b>(278,237)</b>	<b>87,315</b>		<b>(87,315)</b>	

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48959 - Interfund Transfers In (19 fr 10)	388,041	399,770	399,770	399,770		
<b>48 - Revenue</b>	<b>388,041</b>	<b>399,770</b>	<b>399,770</b>	<b>399,770</b>		
<b>Income</b>	<b>388,041</b>	<b>399,770</b>	<b>399,770</b>	<b>399,770</b>		
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
51220 - Mgmt Contract Salaries	29,416					
51310 - Hourly Instr - Day	359,115	313,000	311,169	313,000	1,831	0
51340 - Hourly Instr - Smr Session	4,315					
51400 - Hrly Cert Sal-Non Teach			4,600		(4,600)	(1)
<b>51 - Academic Salaries</b>	<b>392,846</b>	<b>313,000</b>	<b>315,769</b>	<b>313,000</b>	<b>(2,769)</b>	<b>(0)</b>
<b><u>52 - Classified Salaries</u></b>						
52110 - Reg, Other Than Instruction - Un	62,519					
<b>52 - Classified Salaries</b>	<b>62,519</b>					
<b><u>53 - Employee Benefits</u></b>						
53110 - STRS	50,370	58,225	58,225	58,225		
53120 - STRS Non-Instructional	9,334		879		(879)	(1)
53220 - PERS Reg Classified	16,870					
53310 - OASDI Certif/Instr Aide	4,803	4,539	4,539	4,539		
53320 - OASDI-Classified/Non-Instr Cert.	5,665		67		(67)	(1)
53410 - H & W - Instruction	16,757					
53420 - H & W - Non-Instruction	27,734					
53510 - Unemployment Insurance - Instruction	670	626	626	626		
53520 - Unemployment Insurance - Non-Instruction	243		23		(23)	(1)
53610 - Workers Comp - Instruction	3,739	3,380	3,380	3,380		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
53620 - Workers Comp - Non-Instruction	1,417		55		(55)	(1)
53730 - Retiree Benefit - APPLE - Inst	1,193					
<b>53 - Employee Benefits</b>	<b>138,794</b>	<b>66,770</b>	<b>67,793</b>	<b>66,770</b>	<b>(1,023)</b>	<b>(0)</b>
<b><u>54 - Supplies and Materials</u></b>						
54100 - Supplies Instruction		20,000		20,000	20,000	
<b>54 - Supplies and Materials</b>		<b>20,000</b>		<b>20,000</b>	<b>20,000</b>	
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	1,008					
55820 - Undistributed Funded Programs						
55830 - Other Operating Expense			16,207		(16,207)	(1)
<b>55 - Other Operating Expenses and Services</b>	<b>1,008</b>		<b>16,207</b>		<b>(16,207)</b>	<b>(1)</b>
<b>Expense</b>	<b>595,167</b>	<b>399,770</b>	<b>399,770</b>	<b>399,770</b>		
<b>1 - San Jose City College</b>			<b>(207,125)</b>			

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>48 - Revenue</u>						
48959 - Interfund Transfers In (19 fr 10)	569,125	586,198	586,198	586,198		
<b>48 - Revenue</b>	<b>569,125</b>	<b>586,198</b>	<b>586,198</b>	<b>586,198</b>		
<b>Income</b>	<b>569,125</b>	<b>586,198</b>	<b>586,198</b>	<b>586,198</b>		
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
51310 - Hourly Instr - Day			491,385		(491,385)	(1)
<b>51 - Academic Salaries</b>			<b>491,385</b>		<b>(491,385)</b>	<b>(1)</b>
<u>53 - Employee Benefits</u>						
53110 - STRS			44,935		(44,935)	(1)
53310 - OASDI Certif/Instr Aide			7,345		(7,345)	(1)
53510 - Unemployment Insurance - Instruction			1,013		(1,013)	(1)
53610 - Workers Comp - Instruction			5,860		(5,860)	(1)
53730 - Retiree Benefit - APPLE - Inst			962		(962)	(1)
<b>53 - Employee Benefits</b>			<b>60,114</b>		<b>(60,114)</b>	<b>(1)</b>
<u>54 - Supplies and Materials</u>						
54100 - Supplies Instruction			34,699		(34,699)	(1)
<b>54 - Supplies and Materials</b>			<b>34,699</b>		<b>(34,699)</b>	<b>(1)</b>
<u>55 - Other Operating Expenses and Services</u>						
55820 - Undistributed Funded Programs		586,198		586,198	586,198	
<b>55 - Other Operating Expenses and Services</b>		<b>586,198</b>		<b>586,198</b>	<b>586,198</b>	

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>57 - Other Outgo</u>						
57300 - Interfund Transfers Out	1,138,250					
<b>57 - Other Outgo</b>	<b>1,138,250</b>					
<b>Expense</b>	<b>1,138,250</b>	<b>586,198</b>	<b>586,198</b>	<b>586,198</b>		
<b>2 - Evergreen Valley College</b>	<b>(569,125)</b>					

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48959 - Interfund Transfers In (19 fr 10)	292,834	264,032	264,032	264,032		
<b>48 - Revenue</b>	<b>292,834</b>	<b>264,032</b>	<b>264,032</b>	<b>264,032</b>		
<b>Income</b>	<b>292,834</b>	<b>264,032</b>	<b>264,032</b>	<b>264,032</b>		
<b><u>Expense</u></b>						
<b><u>52 - Classified Salaries</u></b>						
52110 - Reg, Other Than Instruction - Un	92,686	100,490	100,490	100,761	271	0
52120 - Classified Managers Non Instru		145,888				
52351 - Overtime	537		537		(537)	(1)
<b>52 - Classified Salaries</b>	<b>93,223</b>	<b>246,378</b>	<b>101,027</b>	<b>100,761</b>	<b>(266)</b>	<b>(0)</b>
<b><u>53 - Employee Benefits</u></b>						
53220 - PERS Reg Classified	25,072	66,054	26,905	27,014	109	0
53320 - OASDI-Classified/Non-Instr Cert.	7,187	18,656	7,704	7,708	4	0
53420 - H & W - Non-Instruction	14,476	57,000	15,474	16,399	925	0
53520 - Unemployment Insurance - Non-Instruction	188	1,231	202	504	302	1
53620 - Workers Comp - Non-Instruction	1,026	2,950	1,204	1,207	3	0
<b>53 - Employee Benefits</b>	<b>47,948</b>	<b>145,891</b>	<b>51,489</b>	<b>52,832</b>	<b>1,343</b>	<b>0</b>
<b><u>54 - Supplies and Materials</u></b>						
54300 - Supplies - Non Instruction	335		400		(400)	(1)
54301 - Food & Food Serv - Non-Instr	1,518		2,000		(2,000)	(1)
<b>54 - Supplies and Materials</b>	<b>1,853</b>		<b>2,400</b>		<b>(2,400)</b>	<b>(1)</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	30,000		21,801	110,439	88,638	4
55715 - Printing/Reprographics Expense						
55716 - Printing/Repro						

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
55820 - Undistributed Funded Programs		150,000				
55830 - Other Operating Expense						
<b>55 - Other Operating Expenses and Services</b>	30,000	150,000	21,801	110,439	88,638	4
<b>Expense</b>	173,024	542,269	176,717	264,032	87,315	0
<b>19 - East San Jose Fund</b>	119,810	(278,237)	87,315		(87,315)	(1)

## **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 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**

\$45 - Automobiles permit

\$35 - Carpool permit

\$15 - Motorcycle permit

\$25 - BOGFW recipients

\$3 - Daily Permit

**SJCC**

\$45 - Automobiles permit without CCPGFW

\$25 - Carpool permit with CCPGFW

\$15 - Motorcycle 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 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Income</b>						
48878 - Parking Fees	91,026	100,000	77,094	100,000	22,906	0
48881 - Transportation Fee	173,355	194,000	169,291	194,000	24,709	0
48890 - Other Local Income	2,479	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	363,607	0
<b>48 - Revenue</b>	<b>1,972,999</b>	<b>2,291,985</b>	<b>1,929,472</b>	<b>2,340,694</b>	<b>411,222</b>	<b>0</b>
<b>Income</b>	<b>1,972,999</b>	<b>2,291,985</b>	<b>1,929,472</b>	<b>2,340,694</b>	<b>411,222</b>	<b>0</b>
<b>Expense</b>						
52110 - Reg, Other Than Instruction - Un	522,288	760,148	571,646	777,645	205,999	0
52111 - Regular, Professional Growth	330		330		(330)	(1)
52120 - Classified Managers Non Instru	145,291	153,538	157,540	159,865	2,325	0
52130 - Classified Supervisors Non Ins	63,894	67,183	58,945	54,761	(4,184)	(0)
52351 - Overtime	144,186		120,043		(120,043)	(1)
<b>52 - Classified Salaries</b>	<b>875,989</b>	<b>980,869</b>	<b>908,504</b>	<b>992,271</b>	<b>83,767</b>	<b>0</b>
53220 - PERS Reg Classified	188,438	262,971	193,313	266,027	72,714	0
53320 - OASDI-Classified/Non-Instr Cert.	64,017	71,963	66,762	72,388	5,626	0
53420 - H & W - Non-Instruction	283,707	373,832	307,937	407,465	99,528	0
53520 - Unemployment Insurance - Non-Instruction	1,752	4,904	1,817	4,961	3,144	2
53620 - Workers Comp - Non-Instruction	9,508	11,746	10,792	11,882	1,090	0
<b>53 - Employee Benefits</b>	<b>547,421</b>	<b>725,416</b>	<b>580,621</b>	<b>762,723</b>	<b>182,102</b>	<b>0</b>
54300 - Supplies - Non Instruction	15,229	12,000	6,000	12,000	6,000	1
54310 - Software Non Instruction Over \$200		200		200	200	
<b>54 - Supplies and Materials</b>	<b>15,229</b>	<b>12,200</b>	<b>6,000</b>	<b>12,200</b>	<b>6,200</b>	<b>1</b>
55100 - Personal Services	381,249	399,000	303,441	399,000	95,559	0
55130 - License Renewal Non-Instr	87,766	120,000	85,660	120,000	34,340	0
55570 - Uniforms	737	2,000		2,000	2,000	
55625 - Repairs Pm Agreements		3,500	231	3,500	3,269	14
55700 - Fees/Audits/Elections	21,632	25,000	25,000	25,000		

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

**11 - Parking Fund**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
55831 - Bank Charges	5,967	4,000	5,775	4,000	(1,775)	(0)
<b>55 - Other Operating Expenses and Services</b>	<b>497,351</b>	<b>553,500</b>	<b>420,107</b>	<b>553,500</b>	<b>133,393</b>	<b>0</b>
56411 - Equipment - (\$200 Through \$4,999)	15,944	20,000	14,240	20,000	5,760	0
56413 - Equipment - 3 yrs life						
56418 - Capitalizable Eqpt - 8 yr life	21,064					
<b>56 - Capital Outlay</b>	<b>37,008</b>	<b>20,000</b>	<b>14,240</b>	<b>20,000</b>	<b>5,760</b>	<b>0</b>
<b>Expense</b>	<b>1,972,999</b>	<b>2,291,985</b>	<b>1,929,472</b>	<b>2,340,694</b>	<b>411,222</b>	<b>0</b>

**11 - Parking Fund**

*Beginning Fund Balance, July 1st*

\$0                    \$0

*Ending Fund Balance, June, 30th*

\$0                    \$0

ii. Fund 13 Foundation Pass Through

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

**13 - Foundation Pass Through**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>Income</u></b>						
48690 - Other State Income	77					
48958 - Interfund Transfers In (13 fr 10)	784,339	1,041,820	1,073,330	1,104,214	30,884	0
<b>48 - Revenue</b>	<b>784,416</b>	<b>1,041,820</b>	<b>1,073,330</b>	<b>1,104,214</b>	<b>30,884</b>	<b>0</b>
<b>Income</b>	<b>784,416</b>	<b>1,041,820</b>	<b>1,073,330</b>	<b>1,104,214</b>	<b>30,884</b>	<b>0</b>
<b><u>Expense</u></b>						
51220 - Mgmt Contract Salaries	88,758	103,170	92,116	120,056	27,940	0
51400 - Hrly Cert Sal-Non Teach	1,103					
<b>51 - Academic Salaries</b>	<b>89,861</b>	<b>103,170</b>	<b>92,116</b>	<b>120,056</b>	<b>27,940</b>	<b>0</b>
52110 - Reg, Other Than Instruction - Un	189,650	199,899	299,508	204,758	(94,750)	(0)
52120 - Classified Managers Non Instru	227,437	237,194	328,812	250,729	(78,083)	(0)
52130 - Classified Supervisors Non Ins		121,719		126,786	126,786	
52310 - Hrly, Other Than Instruction			5,175		(5,175)	(1)
52351 - Overtime	182		3,327		(3,327)	(1)
<b>52 - Classified Salaries</b>	<b>417,269</b>	<b>558,812</b>	<b>636,822</b>	<b>582,273</b>	<b>(54,549)</b>	<b>(0)</b>
53110 - STRS	210					
53120 - STRS Non-Instructional	7,273	6,800	7,064	22,930	15,866	2
53220 - PERS Reg Classified	114,147	167,931	129,388	156,106	26,718	0
53310 - OASDI Certif/Instr Aide	16					
53320 - OASDI-Classified/Non-Instr Cert.	33,985	40,173	47,867	39,162	(8,705)	(0)
53410 - H & W - Instruction	341					
53420 - H & W - Non-Instruction	114,750	153,699	149,605	171,766	22,161	0
53510 - Unemployment Insurance - Instruction	2					
53520 - Unemployment Insurance - Non-Instruction	999	3,310	1,483	3,512	2,029	1
53610 - Workers Comp - Instruction	12					
53620 - Workers Comp - Non-Instruction	5,552	7,925	8,986	8,409	(577)	(0)
<b>53 - Employee Benefits</b>	<b>277,286</b>	<b>379,838</b>	<b>344,392</b>	<b>401,885</b>	<b>57,493</b>	<b>0</b>
<b>Expense</b>	<b>784,416</b>	<b>1,041,820</b>	<b>1,073,330</b>	<b>1,104,214</b>	<b>30,884</b>	<b>0</b>
<i>Beginning Fund Balance, July 1st</i>			\$0	\$0		
<i>Ending Fund Balance, June, 30th</i>			\$0	\$0		

iii. Fund 17 Grants & Categorical Programs

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Income</b>						
<b><u>1 - Federal</u></b>						
481 - Federal Revenue	2,116,607	2,315,266	1,452,699	1,061,279	(391,420)	(0)
489 - Other Financing Sources	46,831					
<b>1 - Federal</b>	<b>2,163,438</b>	<b>2,315,266</b>	<b>1,452,699</b>	<b>1,061,279</b>	<b>(391,420)</b>	<b>(0)</b>
<b><u>2 - State</u></b>						
481 - Federal Revenue	149,928					
486 - State Revenue	14,956,388	33,931,356	18,573,132	29,313,820	10,740,688	1
488 - Local Revenue	108,392					
<b>2 - State</b>	<b>15,214,708</b>	<b>33,931,356</b>	<b>18,573,132</b>	<b>29,313,820</b>	<b>10,740,688</b>	<b>1</b>
<b><u>3 - Local</u></b>						
488 - Local Revenue	560,558	998,979	699,206	305,000	(394,205)	(1)
<b>3 - Local</b>	<b>560,558</b>	<b>998,979</b>	<b>699,206</b>	<b>305,000</b>	<b>(394,205)</b>	<b>(1)</b>
<b>Income</b>	<b>17,938,704</b>	<b>37,245,600</b>	<b>20,725,037</b>	<b>30,680,099</b>	<b>9,955,062</b>	<b>0</b>
<b>1 - San Jose City College</b>	<b>17,938,704</b>	<b>37,245,600</b>	<b>20,725,037</b>	<b>30,680,099</b>	<b>9,955,062</b>	<b>0</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Expense</u>						
<u>1 - Federal</u>						
<u>10201 - Federal Work Study</u>						
11 - San Jose City College	532,831	324,000	324,000	360,000	36,000	0
<b>10201 - Federal Work Study</b>	<b>532,831</b>	<b>324,000</b>	<b>324,000</b>	<b>360,000</b>	<b>36,000</b>	<b>0</b>
<u>10401 - VATEA Main</u>						
11 - San Jose City College	291,416	333,157	333,157	333,157		
<b>10401 - VATEA Main</b>	<b>291,416</b>	<b>333,157</b>	<b>333,157</b>	<b>333,157</b>		
<u>10723 - Title V (Ganas Year 3)</u>						
11 - San Jose City College	409,406	177,602	181,862		(181,862)	(1)
<b>10723 - Title V (Ganas Year 3)</b>	<b>409,406</b>	<b>177,602</b>	<b>181,862</b>		<b>(181,862)</b>	<b>(1)</b>
<u>10724 - Title V: GANAS - Y4</u>						
11 - San Jose City College	327,929					
<b>10724 - Title V: GANAS - Y4</b>	<b>327,929</b>					
<u>10731 - SJ State MESA YR 1</u>						
15 - SJCC Prior Year C/O and One-time Items	32,000	79,306	79,306		(79,306)	(1)
<b>10731 - SJ State MESA YR 1</b>	<b>32,000</b>	<b>79,306</b>	<b>79,306</b>		<b>(79,306)</b>	<b>(1)</b>
<u>10733 - MESA SJSU 23-24 Y3</u>						
11 - San Jose City College	95,000	87,000	39,694	87,000	47,306	1
<b>10733 - MESA SJSU 23-24 Y3</b>	<b>95,000</b>	<b>87,000</b>	<b>39,694</b>	<b>87,000</b>	<b>47,306</b>	<b>1</b>
<u>10741 - Title V: Si Se Puede - Y1</u>						
11 - San Jose City College	168,504	585,770				
15 - SJCC Prior Year C/O and One-time Items	255,240	658,120	443,589	214,531	(229,058)	(1)

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1 - San Jose City College

	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
10741 - Title V: Si Se Puede - Y1	423,744	1,243,890	443,589	214,531	(229,058)	(1)
<b><u>10801 - Veterans Administration</u></b>						
15 - SJCC Prior Year C/O and One-time Items	300	19,500	2,000	17,500	15,500	8
10801 - Veterans Administration	300	19,500	2,000	17,500	15,500	8
<b><u>11101 - TANF</u></b>						
11 - San Jose City College	50,811	50,811	49,091	49,091		
11101 - TANF	50,811	50,811	49,091	49,091		
<b>1 - Federal</b>	<b>2,163,438</b>	<b>2,315,266</b>	<b>1,452,699</b>	<b>1,061,279</b>	<b>(391,420)</b>	<b>(0)</b>
<b><u>2 - State</u></b>						
<b><u>20201 - EOP&amp;S</u></b>						
11 - San Jose City College	1,627,431	1,792,274	1,743,883	1,743,883		
15 - SJCC Prior Year C/O and One-time Items	311,709	125,135	164,843		(164,843)	(1)
20201 - EOP&S	1,939,140	1,917,409	1,908,726	1,743,883	(164,843)	(0)
<b><u>20203 - NextUp</u></b>						
11 - San Jose City College	76,805	347,527		412,201	412,201	
15 - SJCC Prior Year C/O and One-time Items	377,778	583,500	270,722	412,201	141,479	1
20203 - NextUp	454,583	931,027	270,722	824,402	553,680	2
<b><u>20212 - AB 1705 Equitable Placemen</u></b>						
15 - SJCC Prior Year C/O and One-time Items	162,449	95,476	95,476		(95,476)	(1)
20212 - AB 1705 Equitable Placemen	162,449	95,476	95,476		(95,476)	(1)
<b><u>20228 - CPL</u></b>						
15 - SJCC Prior Year C/O and One-time Items				50,000	50,000	
20228 - CPL				50,000	50,000	

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**1 - San Jose City College**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>20301 - DSP</u></b>						
11 - San Jose City College	749,192	1,284,182	759,240	1,159,240	400,000	1
15 - SJCC Prior Year C/O and One-time Items	387,991	344,675	400,752	400,000	(752)	(0)
<b>20301 - DSP</b>	<b>1,137,183</b>	<b>1,628,857</b>	<b>1,159,992</b>	<b>1,559,240</b>	<b>399,248</b>	<b>0</b>
<b><u>20305 - LGBTQ</u></b>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items	24,624	131,074	84,105	113,988	29,882	0
<b>20305 - LGBTQ</b>	<b>24,624</b>	<b>131,074</b>	<b>84,105</b>	<b>113,988</b>	<b>29,882</b>	<b>0</b>
<b><u>20307 - Student Transfer Achievement</u></b>						
15 - SJCC Prior Year C/O and One-time Items	352,799	133,722	133,722		(133,722)	(1)
<b>20307 - Student Transfer Achievement</b>	<b>352,799</b>	<b>133,722</b>	<b>133,722</b>		<b>(133,722)</b>	<b>(1)</b>
<b><u>20308 - A2MEND</u></b>						
11 - San Jose City College	1,437			10,000	10,000	
15 - SJCC Prior Year C/O and One-time Items		13,035	13,035	13,939	904	0
<b>20308 - A2MEND</b>	<b>1,437</b>	<b>13,035</b>	<b>13,035</b>	<b>23,939</b>	<b>10,904</b>	<b>1</b>
<b><u>20309 - Ethnic Studies</u></b>						
15 - SJCC Prior Year C/O and One-time Items	28,817	2,810	2,810		(2,810)	(1)
<b>20309 - Ethnic Studies</b>	<b>28,817</b>	<b>2,810</b>	<b>2,810</b>		<b>(2,810)</b>	<b>(1)</b>
<b><u>20321 - Common Course Numbering</u></b>						
11 - San Jose City College	57,778					
15 - SJCC Prior Year C/O and One-time Items		855,265	110,000	745,265	635,265	6
<b>20321 - Common Course Numbering</b>	<b>57,778</b>	<b>855,265</b>	<b>110,000</b>	<b>745,265</b>	<b>635,265</b>	<b>6</b>
<b><u>20329 - 20329 Student Support Block One-Time</u></b>						
15 - SJCC Prior Year C/O and One-time Items				410,066	410,066	

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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
20329 - 20329 Student Support Block One-Time				410,066	410,066	
<u>20400 - Student Equity &amp; Achievement</u>						
11 - San Jose City College	1,383,287	2,392,497	1,492,497	2,392,497	900,000	1
15 - SJCC Prior Year C/O and One-time Items	1,101,857	1,002,692	1,009,210	900,000	(109,210)	(0)
20400 - Student Equity & Achievement	2,485,143	3,395,189	2,501,707	3,292,497	790,790	0
<u>20405 - Zero Textbook Cost Degree</u>						
15 - SJCC Prior Year C/O and One-time Items	53,306	79,554	30,000	49,554	19,554	1
20405 - Zero Textbook Cost Degree	53,306	79,554	30,000	49,554	19,554	1
<u>20408 - Veteran Resource Center (SSSP)</u>						
11 - San Jose City College	32,000	58,782	58,782	58,782		
15 - SJCC Prior Year C/O and One-time Items	55,698	25,761	26,782		(26,782)	(1)
20408 - Veteran Resource Center (SSSP)	87,698	84,543	85,564	58,782	(26,782)	(0)
<u>20409 - Dream Resource Liaison</u>						
11 - San Jose City College	70,709	82,049	84,837	84,837		
15 - SJCC Prior Year C/O and One-time Items	0	11,340	11,340		(11,340)	(1)
20409 - Dream Resource Liaison	70,709	93,389	96,177	84,837	(11,340)	(0)
<u>20415 - Zero Textbook Cost Degr-Accelr</u>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items		95,000	15,000	80,000	65,000	4
20415 - Zero Textbook Cost Degr-Accelr		95,000	15,000	80,000	65,000	4
<u>20416 - Zero Textbook Cost Degr-Impact</u>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items		320,000	30,000	290,000	260,000	9
20416 - Zero Textbook Cost Degr-Impact		320,000	30,000	290,000	260,000	9

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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>20421 - Basic Needs Centers</u>						
11 - San Jose City College	61,716	281,124		281,124	281,124	
15 - SJCC Prior Year C/O and One-time Items	258,334	219,408	219,408	288,009	68,601	0
<b>20421 - Basic Needs Centers</b>	<b>320,050</b>	<b>500,532</b>	<b>219,408</b>	<b>569,133</b>	<b>349,725</b>	<b>2</b>
<u>20422 - Student Food House Spt-BasicNd</u>						
15 - SJCC Prior Year C/O and One-time Items	268,783					
<b>20422 - Student Food House Spt-BasicNd</b>	<b>268,783</b>					
<u>20423 - Student Housing (Planning)</u>						
15 - SJCC Prior Year C/O and One-time Items		229,002		229,002	229,002	
<b>20423 - Student Housing (Planning)</b>		<b>229,002</b>		<b>229,002</b>	<b>229,002</b>	
<u>20426 - Emrgncy Aid Dream CADAA Onetim</u>						
11 - San Jose City College			100,000		(100,000)	(1)
15 - SJCC Prior Year C/O and One-time Items				93,724	93,724	
<b>20426 - Emrgncy Aid Dream CADAA Onetim</b>			<b>100,000</b>	<b>93,724</b>	<b>(6,276)</b>	<b>(0)</b>
<u>20429 - AANHIPI</u>						
11 - San Jose City College	11,864	118,799		121,095	121,095	
15 - SJCC Prior Year C/O and One-time Items	240,278	106,335	106,935	121,095	14,160	0
<b>20429 - AANHIPI</b>	<b>252,142</b>	<b>225,134</b>	<b>106,935</b>	<b>242,190</b>	<b>135,255</b>	<b>1</b>
<u>20430 - AAHPIS One-Time</u>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items		10,000	10,000		(10,000)	(1)
<b>20430 - AAHPIS One-Time</b>		<b>10,000</b>	<b>10,000</b>		<b>(10,000)</b>	<b>(1)</b>
<u>20499 - 20499 Dream Resourc Ctr Emgcy Onetim</u>						
11 - San Jose City College			30,500		(30,500)	(1)

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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
15 - SJCC Prior Year C/O and One-time Items				75,911	75,911	
20499 - 20499 Dream Resourc Ctr Emgcy Onetim			30,500	75,911	45,411	1
<u>20702 - IEPI Innovation&amp;Effectiveness</u>						
15 - SJCC Prior Year C/O and One-time Items	57,370	128,763	57,660	71,103	13,442	0
20702 - IEPI Innovation&Effectiveness	57,370	128,763	57,660	71,103	13,442	0
<u>20711 - Umoja Community Edu Foundation</u>						
11 - San Jose City College				50,000	50,000	
15 - SJCC Prior Year C/O and One-time Items	113,051	72,543	76,924	68,164	(8,760)	(0)
20711 - Umoja Community Edu Foundation	113,051	72,543	76,924	118,164	41,240	1
<u>20731 - MESA Yr1</u>						
11 - San Jose City College	32,937	280,000		280,000	280,000	
15 - SJCC Prior Year C/O and One-time Items	358,183	598,070	273,070	710,656	437,586	2
20731 - MESA Yr1	391,120	878,070	273,070	990,656	717,586	3
<u>20801 - State Apport-Apprentices</u>						
11 - San Jose City College	8,240	380,042		380,042	380,042	
15 - SJCC Prior Year C/O and One-time Items	83,542	2,006,247	507,120	1,726,337	1,219,217	2
20801 - State Apport-Apprentices	91,782	2,386,289	507,120	2,106,379	1,599,259	3
<u>20804 - 20804 Apprent Pathways Demonstration C/O</u>						
15 - SJCC Prior Year C/O and One-time Items	9,425	190,575	42,361	148,214	105,853	2
20804 - 20804 Apprent Pathways Demonstration C/O	9,425	190,575	42,361	148,214	105,853	2
<u>20811 - CA Apprenticeship Initiative</u>						
15 - SJCC Prior Year C/O and One-time Items	38,057					
20811 - CA Apprenticeship Initiative	38,057					

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	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>20812 - 20812 CA Apprentice Init-Googl Elmwd</u></b>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items	36,128	366,192	94,555	271,637	177,083	2
<b>20812 - 20812 CA Apprentice Init-Googl Elmwd</b>	<b>36,128</b>	<b>366,192</b>	<b>94,555</b>	<b>271,637</b>	<b>177,083</b>	<b>2</b>
<b><u>20816 - CA Apprentice Init - Teacher</u></b>						
15 - SJCC Prior Year C/O and One-time Items	126,237	1,154,467	784,786	369,682	(415,104)	(1)
<b>20816 - CA Apprentice Init - Teacher</b>	<b>126,237</b>	<b>1,154,467</b>	<b>784,786</b>	<b>369,682</b>	<b>(415,104)</b>	<b>(1)</b>
<b><u>20818 - CAI - Apprntshp Demonstration</u></b>						
11 - San Jose City College	108,392					
15 - SJCC Prior Year C/O and One-time Items		49,608	49,608		(49,608)	(1)
<b>20818 - CAI - Apprntshp Demonstration</b>	<b>108,392</b>	<b>49,608</b>	<b>49,608</b>		<b>(49,608)</b>	<b>(1)</b>
<b><u>21001 - County Excess Costs Serv-CALWORKS</u></b>						
11 - San Jose City College	116,538	199,850	132,000	199,850	67,850	1
<b>21001 - County Excess Costs Serv-CALWORKS</b>	<b>116,538</b>	<b>199,850</b>	<b>132,000</b>	<b>199,850</b>	<b>67,850</b>	<b>1</b>
<b><u>21201 - CALWORKS</u></b>						
11 - San Jose City College	192,874	327,735	215,071	319,525	104,454	0
15 - SJCC Prior Year C/O and One-time Items	62,571	134,861	38,411	104,454	66,043	2
<b>21201 - CALWORKS</b>	<b>255,446</b>	<b>462,596</b>	<b>253,482</b>	<b>423,979</b>	<b>170,497</b>	<b>1</b>
<b><u>21301 - Financial Aid Administration</u></b>						
11 - San Jose City College	249,923	335,367	266,757	346,757	80,000	0
15 - SJCC Prior Year C/O and One-time Items	85,435	85,444	85,444	80,000	(5,444)	(0)
<b>21301 - Financial Aid Administration</b>	<b>335,358</b>	<b>420,811</b>	<b>352,201</b>	<b>426,757</b>	<b>74,556</b>	<b>0</b>
<b><u>21302 - Financial Aid Technology</u></b>						
11 - San Jose City College		36,244		36,787	36,787	

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15 - SJCC Prior Year C/O and One-time Items	36,184	36,244	36,244	36,787	543	0
<b>21302 - Financial Aid Technology</b>	<b>36,184</b>	<b>72,488</b>	<b>36,244</b>	<b>73,574</b>	<b>37,330</b>	<b>1</b>
<b><u>21303 - Fin Aid Admin SFAA - One Time</u></b>						
11 - San Jose City College	55,747					
15 - SJCC Prior Year C/O and One-time Items		64,445	64,445		(64,445)	(1)
<b>21303 - Fin Aid Admin SFAA - One Time</b>	<b>55,747</b>	<b>64,445</b>	<b>64,445</b>		<b>(64,445)</b>	<b>(1)</b>
<b><u>21401 - Block Grant - Instructional Support</u></b>						
15 - SJCC Prior Year C/O and One-time Items	24,947	843,347	112,710	730,637	617,927	5
<b>21401 - Block Grant - Instructional Support</b>	<b>24,947</b>	<b>843,347</b>	<b>112,710</b>	<b>730,637</b>	<b>617,927</b>	<b>5</b>
<b><u>21507 - Block Grant - Phy Plant 22-23</u></b>						
15 - SJCC Prior Year C/O and One-time Items		759,271	550,000	208,977	(341,023)	(1)
<b>21507 - Block Grant - Phy Plant 22-23</b>		<b>759,271</b>	<b>550,000</b>	<b>208,977</b>	<b>(341,023)</b>	<b>(1)</b>
<b><u>21508 - Block Grant-Physic Plant 23-24</u></b>						
15 - SJCC Prior Year C/O and One-time Items		33,098		33,098	33,098	
<b>21508 - Block Grant-Physic Plant 23-24</b>		<b>33,098</b>		<b>33,098</b>	<b>33,098</b>	
<b><u>21611 - Covid 19 Recovery Block Grant</u></b>						
15 - SJCC Prior Year C/O and One-time Items	76,959	731,554	96,587	634,967	538,380	6
<b>21611 - Covid 19 Recovery Block Grant</b>	<b>76,959</b>	<b>731,554</b>	<b>96,587</b>	<b>634,967</b>	<b>538,380</b>	<b>6</b>
<b><u>22004 - Guided Pathways Allocation</u></b>						
15 - SJCC Prior Year C/O and One-time Items	(160,567)					
<b>22004 - Guided Pathways Allocation</b>	<b>(160,567)</b>					
<b><u>22005 - Student Succ Completion Grant</u></b>						
11 - San Jose City College	883,154	872,805	872,805	1,364,326	491,521	1
15 - SJCC Prior Year C/O and One-time Items		1,159,334	593,856	491,521	(102,335)	(0)

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22005 - Student Succ Completion Grant	883,154	2,032,139	1,466,661	1,855,847	389,186	0
<u>22010 - Immed Action-Retention/Outreach</u>						
15 - SJCC Prior Year C/O and One-time Items	96,196					
22010 - Immed Action-Retention/Outreach	96,196					
<u>22301 - CARE</u>						
11 - San Jose City College	127,827	127,827	117,984	117,984		
22301 - CARE	127,827	127,827	117,984	117,984		
<u>22418 - Rising Scholars Network</u>						
11 - San Jose City College	153,000	515,562	27,104		(27,104)	(1)
15 - SJCC Prior Year C/O and One-time Items	137,528			488,458	488,458	
22418 - Rising Scholars Network	290,528	515,562	27,104	488,458	461,354	17
<u>22419 - Juvenile Justice</u>						
15 - SJCC Prior Year C/O and One-time Items	61,853	1,483,601	434,335	1,280,132	845,797	2
22419 - Juvenile Justice	61,853	1,483,601	434,335	1,280,132	845,797	2
<u>22500 - Lottery-Prop 20 Restricted</u>						
11 - San Jose City College	318	233,468		373,480	373,480	
15 - SJCC Prior Year C/O and One-time Items	47,629	1,464,773	350,000	1,358,175	1,008,175	3
22500 - Lottery-Prop 20 Restricted	47,947	1,698,241	350,000	1,731,655	1,381,655	4
<u>22594 - CRPP</u>						
15 - SJCC Prior Year C/O and One-time Items	138,519					
22594 - CRPP	138,519					
<u>22597 - Equal Employment Opportunity</u>						
15 - SJCC Prior Year C/O and One-time Items				42,154	42,154	
22597 - Equal Employment Opportunity				42,154	42,154	

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>22826 - Puente State</u>						
15 - SJCC Prior Year C/O and One-time Items				100,000	100,000	
<b>22826 - Puente State</b>				<b>100,000</b>	<b>100,000</b>	
<u>25619 - Adult Education Block Grant</u>						
11 - San Jose City College	537,972	1,114,234	865,407	1,081,759	216,352	0
15 - SJCC Prior Year C/O and One-time Items	356,963	512,251	512,026	216,352	(295,675)	(1)
<b>25619 - Adult Education Block Grant</b>	<b>894,934</b>	<b>1,626,485</b>	<b>1,377,434</b>	<b>1,298,111</b>	<b>(79,323)</b>	<b>(0)</b>
<u>25623 - Healthcare Vocation - Adult Ed C/O</u>						
11 - San Jose City College		1,700,158	1,187,779		(1,187,779)	(1)
15 - SJCC Prior Year C/O and One-time Items	416,564	303,185	303,185	512,379	209,194	1
<b>25623 - Healthcare Vocation - Adult Ed C/O</b>	<b>416,564</b>	<b>2,003,343</b>	<b>1,490,964</b>	<b>512,379</b>	<b>(978,586)</b>	<b>(1)</b>
<u>25702 - California College Promise</u>						
11 - San Jose City College	160,572	509,458	170,102	420,102	250,000	1
15 - SJCC Prior Year C/O and One-time Items	309,769	272,007	272,007	250,000	(22,007)	(0)
<b>25702 - California College Promise</b>	<b>470,340</b>	<b>781,465</b>	<b>442,109</b>	<b>670,102</b>	<b>227,993</b>	<b>1</b>
<u>26202 - Strong Workforce Local - Yr2</u>						
15 - SJCC Prior Year C/O and One-time Items	1,365,884	1,125,676	1,125,676	1,132,811	7,135	0
<b>26202 - Strong Workforce Local - Yr2</b>	<b>1,365,884</b>	<b>1,125,676</b>	<b>1,125,676</b>	<b>1,132,811</b>	<b>7,135</b>	<b>0</b>
<u>26203 - Strong Workforce Program</u>						
11 - San Jose City College		1,065,390		1,132,811	1,132,811	
<b>26203 - Strong Workforce Program</b>		<b>1,065,390</b>		<b>1,132,811</b>	<b>1,132,811</b>	
<u>26204 - Strong Workforce Regional Plan</u>						
11 - San Jose City College		570,364		613,015	613,015	
<b>26204 - Strong Workforce Regional Plan</b>		<b>570,364</b>		<b>613,015</b>	<b>613,015</b>	

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1 - San Jose City College

	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>26205 - Strong Workforce Regional -Yr2</u>						
15 - SJCC Prior Year C/O and One-time Items	720,313	609,208	609,208	613,015	3,807	0
<b>26205 - Strong Workforce Regional -Yr2</b>	<b>720,313</b>	<b>609,208</b>	<b>609,208</b>	<b>613,015</b>	<b>3,807</b>	<b>0</b>
<u>26218 - Strong Workforce K12 SJUSD</u>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items		300,000	300,000		(300,000)	(1)
<b>26218 - Strong Workforce K12 SJUSD</b>		<b>300,000</b>	<b>300,000</b>		<b>(300,000)</b>	<b>(1)</b>
<u>26219 - Strong Workfr K-12 R6</u>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items	35,788					
		60,212	60,212		(60,212)	(1)
<b>26219 - Strong Workfr K-12 R6</b>	<b>35,788</b>	<b>60,212</b>	<b>60,212</b>		<b>(60,212)</b>	<b>(1)</b>
<u>26321 - Cal Law - Pathway to Law CCCO</u>						
15 - SJCC Prior Year C/O and One-time Items	58,862					
<b>26321 - Cal Law - Pathway to Law CCCO</b>	<b>58,862</b>					
<u>26322 - FCCC Program Pathway Mapper</u>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items			60,000		(60,000)	(1)
<b>26322 - FCCC Program Pathway Mapper</b>			<b>60,000</b>		<b>(60,000)</b>	<b>(1)</b>
<u>26402 - Mental Health Support Funds</u>						
11 - San Jose City College						
	49,230	213,044	60,000	220,630	160,630	3
15 - SJCC Prior Year C/O and One-time Items	147,952	163,814	163,814	160,630	(3,184)	(0)
<b>26402 - Mental Health Support Funds</b>	<b>197,182</b>	<b>376,858</b>	<b>223,814</b>	<b>381,260</b>	<b>157,446</b>	<b>1</b>
<b>2 - State</b>	<b>15,214,708</b>	<b>33,931,356</b>	<b>18,573,132</b>	<b>29,313,820</b>	<b>10,740,688</b>	<b>1</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>3 - Local</u>						
<u>31603 - CalEITC (UWBA) VITA</u>						
11 - San Jose City College	10,000		9,500	9,500		
15 - SJCC Prior Year C/O and One-time Items	9,991					
<b>31603 - CalEITC (UWBA) VITA</b>	<b>19,991</b>		<b>9,500</b>	<b>9,500</b>		
<u>31612 - Sobrato Family Foundation</u>						
11 - San Jose City College	89,363					
15 - SJCC Prior Year C/O and One-time Items		210,637	163,246	47,390	(115,856)	(1)
<b>31612 - Sobrato Family Foundation</b>	<b>89,363</b>	<b>210,637</b>	<b>163,246</b>	<b>47,390</b>	<b>(115,856)</b>	<b>(1)</b>
<u>31614 - Takeoff Men Color</u>						
15 - SJCC Prior Year C/O and One-time Items	17,765	56,833	56,833		(56,833)	(1)
<b>31614 - Takeoff Men Color</b>	<b>17,765</b>	<b>56,833</b>	<b>56,833</b>		<b>(56,833)</b>	<b>(1)</b>
<u>32425 - Education Orientation Window</u>						
15 - SJCC Prior Year C/O and One-time Items		16,000		16,000	16,000	
<b>32425 - Education Orientation Window</b>		<b>16,000</b>		<b>16,000</b>	<b>16,000</b>	
<u>32804 - UC Regents Puente Project</u>						
11 - San Jose City College			10,000		(10,000)	(1)
15 - SJCC Prior Year C/O and One-time Items	29,606	129,298	54,693		(54,693)	(1)
<b>32804 - UC Regents Puente Project</b>	<b>29,606</b>	<b>129,298</b>	<b>64,693</b>		<b>(64,693)</b>	<b>(1)</b>
<u>32807 - SJSURF Regional K-16 Educ Coll</u>						
11 - San Jose City College	125,625	134,419	134,419		(134,419)	(1)
15 - SJCC Prior Year C/O and One-time Items		20,000	20,000		(20,000)	(1)
<b>32807 - SJSURF Regional K-16 Educ Coll</b>	<b>125,625</b>	<b>154,419</b>	<b>154,419</b>		<b>(154,419)</b>	<b>(1)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>33416 - SVCF Equity Forward Anchor NW</u>						
11 - San Jose City College						
15 - SJCC Prior Year C/O and One-time Items		230,000	73,969	186,031	112,063	2
<b>33416 - SVCF Equity Forward Anchor NW</b>		<b>230,000</b>	<b>73,969</b>	<b>186,031</b>	<b>112,063</b>	<b>2</b>
<u>33417 - SVCF EFAN Operation</u>						
11 - San Jose City College	278,208					
15 - SJCC Prior Year C/O and One-time Items		201,792	166,800	34,992	(131,807)	(1)
<b>33417 - SVCF EFAN Operation</b>	<b>278,208</b>	<b>201,792</b>	<b>166,800</b>	<b>34,992</b>	<b>(131,807)</b>	<b>(1)</b>
<u>33519 - FCCC Shortened Course Offering</u>						
11 - San Jose City College			9,747		(9,747)	(1)
15 - SJCC Prior Year C/O and One-time Items				11,086	11,086	
<b>33519 - FCCC Shortened Course Offering</b>			<b>9,747</b>	<b>11,086</b>	<b>1,339</b>	<b>0</b>
<b>3 - Local</b>	<b>560,558</b>	<b>998,979</b>	<b>699,206</b>	<b>305,000</b>	<b>(394,205)</b>	<b>(1)</b>
<b>Expense</b>	<b>17,938,704</b>	<b>37,245,600</b>	<b>20,725,037</b>	<b>30,680,099</b>	<b>9,955,062</b>	<b>0</b>
<b>1 - San Jose City College</b>	<b>(17,938,704)</b>	<b>(37,245,600)</b>	<b>(20,725,037)</b>	<b>(30,680,099)</b>	<b>(9,955,062)</b>	<b>0</b>
<i>Beginning Fund Balance, July 1st</i>			\$0	\$0		
<i>Ending Fund Balance, June, 30th</i>			\$0	\$0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>1 - Federal</u></b>						
481 - Federal Revenue	2,025,392	3,486,582	2,369,262	2,223,442	(145,820)	(0)
<b>1 - Federal</b>	<b>2,025,392</b>	<b>3,486,582</b>	<b>2,369,262</b>	<b>2,223,442</b>	<b>(145,820)</b>	<b>(0)</b>
<b><u>2 - State</u></b>						
486 - State Revenue	13,517,743	25,496,973	16,285,239	21,856,069	5,570,831	0
<b>2 - State</b>	<b>13,517,743</b>	<b>25,496,973</b>	<b>16,285,239</b>	<b>21,856,069</b>	<b>5,570,831</b>	<b>0</b>
<b><u>3 - Local</u></b>						
486 - State Revenue	23,746	31,352				
488 - Local Revenue	162,840	502,094	411,194	407,262	(3,932)	(0)
<b>3 - Local</b>	<b>186,586</b>	<b>533,446</b>	<b>411,194</b>	<b>407,262</b>	<b>(3,932)</b>	<b>(0)</b>
<b>Income</b>	<b>15,729,721</b>	<b>29,517,002</b>	<b>19,065,694</b>	<b>24,486,773</b>	<b>5,421,079</b>	<b>0</b>
<b>2 - Evergreen Valley College</b>	<b>15,729,721</b>	<b>29,517,002</b>	<b>19,065,694</b>	<b>24,486,773</b>	<b>5,421,079</b>	<b>0</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Expense</u>						
<u>1 - Federal</u>						
<u>10201 - Federal Work Study</u>						
21 - Evergreen Valley College	298,852	402,029	402,029	369,152	(32,877)	(0)
<b>10201 - Federal Work Study</b>	<b>298,852</b>	<b>402,029</b>	<b>402,029</b>	<b>369,152</b>	<b>(32,877)</b>	<b>(0)</b>
<u>10302 - Trio - Upward Bound</u>						
21 - Evergreen Valley College	3,737	405,460		405,460	405,460	
25 - EVC Prior Year C/O and One-time Items	428,628	507,068	421,521	491,008	69,487	0
<b>10302 - Trio - Upward Bound</b>	<b>432,365</b>	<b>912,528</b>	<b>421,521</b>	<b>896,468</b>	<b>474,947</b>	<b>1</b>
<u>10303 - Trio - Talent Search</u>						
21 - Evergreen Valley College	228,573	404,413	228,896		(228,896)	(1)
25 - EVC Prior Year C/O and One-time Items	227,563	229,966	224,810	175,517	(49,293)	(0)
<b>10303 - Trio - Talent Search</b>	<b>456,136</b>	<b>634,379</b>	<b>453,706</b>	<b>175,517</b>	<b>(278,189)</b>	<b>(1)</b>
<u>10311 - AANAPISI Asian American</u>						
21 - Evergreen Valley College	767	375,000				
25 - EVC Prior Year C/O and One-time Items	428,550	422,983	422,983		(422,983)	(1)
<b>10311 - AANAPISI Asian American</b>	<b>429,317</b>	<b>797,983</b>	<b>422,983</b>		<b>(422,983)</b>	<b>(1)</b>
<u>10401 - VATEA Main</u>						
21 - Evergreen Valley College	244,276	272,131	272,131	258,524	(13,607)	(0)
<b>10401 - VATEA Main</b>	<b>244,276</b>	<b>272,131</b>	<b>272,131</b>	<b>258,524</b>	<b>(13,607)</b>	<b>(0)</b>
<u>10801 - Veterans Administration</u>						
25 - EVC Prior Year C/O and One-time Items		9,139	2,325	6,814	4,489	2
<b>10801 - Veterans Administration</b>		<b>9,139</b>	<b>2,325</b>	<b>6,814</b>	<b>4,489</b>	<b>2</b>

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

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

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>10925 - NSF-SRI Badging Skills CTE</u></b>						
21 - Evergreen Valley College			86,285		(86,285)	(1)
25 - EVC Prior Year C/O and One-time Items				106,718	106,718	
<b>10925 - NSF-SRI Badging Skills CTE</b>			<b>86,285</b>	<b>106,718</b>	<b>20,433</b>	<b>0</b>
<b><u>10935 - NSF S-STEM Biology</u></b>						
25 - EVC Prior Year C/O and One-time Items	102,041	396,252	159,600	236,652	77,052	0
<b>10935 - NSF S-STEM Biology</b>	<b>102,041</b>	<b>396,252</b>	<b>159,600</b>	<b>236,652</b>	<b>77,052</b>	<b>0</b>
<b><u>10936 - NSF - SEA PHAGES</u></b>						
21 - Evergreen Valley College			87,042		(87,042)	(1)
25 - EVC Prior Year C/O and One-time Items				111,956	111,956	
<b>10936 - NSF - SEA PHAGES</b>			<b>87,042</b>	<b>111,956</b>	<b>24,915</b>	<b>0</b>
<b><u>11101 - TANF</u></b>						
21 - Evergreen Valley College	40,255	39,641	39,641	39,641		
<b>11101 - TANF</b>	<b>40,255</b>	<b>39,641</b>	<b>39,641</b>	<b>39,641</b>		
<b><u>11208 - YESS-ILP</u></b>						
21 - Evergreen Valley College	22,151	22,500	22,000	22,000		
<b>11208 - YESS-ILP</b>	<b>22,151</b>	<b>22,500</b>	<b>22,000</b>	<b>22,000</b>		
<b>1 - Federal</b>	<b>2,025,392</b>	<b>3,486,582</b>	<b>2,369,262</b>	<b>2,223,442</b>	<b>(145,820)</b>	<b>(0)</b>
<b><u>2 - State</u></b>						
<b><u>20201 - EOP&amp;S</u></b>						
21 - Evergreen Valley College	617,567	1,025,165	586,811	997,485	410,674	1
25 - EVC Prior Year C/O and One-time Items	386,140	465,841	461,554	463,174	1,620	0
<b>20201 - EOP&amp;S</b>	<b>1,003,707</b>	<b>1,491,006</b>	<b>1,048,365</b>	<b>1,460,659</b>	<b>412,293</b>	<b>0</b>

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**2 - Evergreen Valley College**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b><u>20203 - NextUp</u></b>						
21 - Evergreen Valley College	160,545	214,610	214,610	203,878	(10,732)	(0)
25 - EVC Prior Year C/O and One-time Items	231,023	92,530	86,926		(86,926)	(1)
<b>20203 - NextUp</b>	<b>391,568</b>	<b>307,140</b>	<b>301,536</b>	<b>203,878</b>	<b>(97,658)</b>	<b>(0)</b>
<b><u>20212 - AB 1705 Equitable Placemen</u></b>						
25 - EVC Prior Year C/O and One-time Items	79,488	315,657	99,919	245,738	145,819	1
<b>20212 - AB 1705 Equitable Placemen</b>	<b>79,488</b>	<b>315,657</b>	<b>99,919</b>	<b>245,738</b>	<b>145,819</b>	<b>1</b>
<b><u>20301 - DSP</u></b>						
21 - Evergreen Valley College	401,106	1,363,690	883,690	1,295,505	411,815	0
25 - EVC Prior Year C/O and One-time Items	304,051	598,866	599,336	480,000	(119,336)	(0)
<b>20301 - DSP</b>	<b>705,157</b>	<b>1,962,556</b>	<b>1,483,026</b>	<b>1,775,505</b>	<b>292,479</b>	<b>0</b>
<b><u>20305 - LGBTQ</u></b>						
21 - Evergreen Valley College		69,240	20,276	65,778	45,502	2
25 - EVC Prior Year C/O and One-time Items	66,112	144,498	133,260	48,964	(84,296)	(1)
<b>20305 - LGBTQ</b>	<b>66,112</b>	<b>213,738</b>	<b>153,536</b>	<b>114,742</b>	<b>(38,794)</b>	<b>(0)</b>
<b><u>20307 - Student Transfer Achievement</u></b>						
25 - EVC Prior Year C/O and One-time Items	119,703	445,514	81,444	364,070	282,626	3
<b>20307 - Student Transfer Achievement</b>	<b>119,703</b>	<b>445,514</b>	<b>81,444</b>	<b>364,070</b>	<b>282,626</b>	<b>3</b>
<b><u>20308 - A2MEND</u></b>						
21 - Evergreen Valley College	9,170					
25 - EVC Prior Year C/O and One-time Items		21,399	150	34,885	34,735	232
<b>20308 - A2MEND</b>	<b>9,170</b>	<b>21,399</b>	<b>150</b>	<b>34,885</b>	<b>34,735</b>	<b>232</b>
<b><u>20309 - Ethnic Studies</u></b>						
25 - EVC Prior Year C/O and One-time Items	8,184					

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>20309 - Ethnic Studies</b>	8,184					
<b><u>20321 - Common Course Numbering</u></b>						
21 - Evergreen Valley College	80,830					
25 - EVC Prior Year C/O and One-time Items		832,213	43,686	788,527	744,841	17
<b>20321 - Common Course Numbering</b>	80,830	832,213	43,686	788,527	744,841	17
<b><u>20329 - 20329 Student Support Block One-Time</u></b>						
21 - Evergreen Valley College			20,408		(20,408)	(1)
25 - EVC Prior Year C/O and One-time Items				400,960	400,960	
<b>20329 - 20329 Student Support Block One-Time</b>			20,408	400,960	380,552	19
<b><u>20400 - Student Equity &amp; Achievement</u></b>						
21 - Evergreen Valley College	2,209,480	2,596,114	1,923,689	2,466,308	542,619	0
25 - EVC Prior Year C/O and One-time Items	368,389	210,190	386,634	672,425	285,792	1
<b>20400 - Student Equity &amp; Achievement</b>	2,577,869	2,806,304	2,310,322	3,138,733	828,411	0
<b><u>20405 - Zero Textbook Cost Degree</u></b>						
25 - EVC Prior Year C/O and One-time Items	14,139	164,617				
<b>20405 - Zero Textbook Cost Degree</b>	14,139	164,617				
<b><u>20408 - Veteran Resource Center (SSSP)</u></b>						
21 - Evergreen Valley College	3,209	54,614		51,883	51,883	
25 - EVC Prior Year C/O and One-time Items	49,806	51,079	51,405	54,614	3,209	0
<b>20408 - Veteran Resource Center (SSSP)</b>	53,015	105,693	51,405	106,497	55,092	1
<b><u>20409 - Dream Resource Liaison</u></b>						
21 - Evergreen Valley College	14,771	86,371	26,371	82,052	55,681	2
25 - EVC Prior Year C/O and One-time Items	75,988	68,005	70,100	60,000	(10,100)	(0)
<b>20409 - Dream Resource Liaison</b>	90,759	154,376	96,471	142,052	45,581	0

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>20415 - Zero Textbook Cost Degr-Accelr</u>						
21 - Evergreen Valley College						
25 - EVC Prior Year C/O and One-time Items		180,000				
<b>20415 - Zero Textbook Cost Degr-Accelr</b>		<b>180,000</b>				
<u>20416 - Zero Textbook Cost Degr-Impact</u>						
21 - Evergreen Valley College						
25 - EVC Prior Year C/O and One-time Items		320,000				
<b>20416 - Zero Textbook Cost Degr-Impact</b>		<b>320,000</b>				
<u>20421 - Basic Needs Centers</u>						
21 - Evergreen Valley College	244,088	295,368	284,467	280,599	(3,868)	(0)
25 - EVC Prior Year C/O and One-time Items	60,107	71,202	55,110	10,901	(44,209)	(1)
<b>20421 - Basic Needs Centers</b>	<b>304,195</b>	<b>366,570</b>	<b>339,577</b>	<b>291,500</b>	<b>(48,077)</b>	<b>(0)</b>
<u>20422 - Student Food House Spt-BasicNd</u>						
21 - Evergreen Valley College						
25 - EVC Prior Year C/O and One-time Items	41,718	410,664	107,957	40,000	(67,957)	(1)
<b>20422 - Student Food House Spt-BasicNd</b>	<b>41,718</b>	<b>410,664</b>	<b>107,957</b>	<b>40,000</b>	<b>(67,957)</b>	<b>(1)</b>
<u>20423 - Student Housing (Planning)</u>						
25 - EVC Prior Year C/O and One-time Items		79,222				
<b>20423 - Student Housing (Planning)</b>		<b>79,222</b>				
<u>20429 - AANHIPI</u>						
21 - Evergreen Valley College		137,314		130,448	130,448	
25 - EVC Prior Year C/O and One-time Items	40,053	372,881	376,261	137,314	(238,947)	(1)
<b>20429 - AANHIPI</b>	<b>40,053</b>	<b>510,195</b>	<b>376,261</b>	<b>267,762</b>	<b>(108,499)</b>	<b>(0)</b>
<u>20430 - AAHPIS One-Time</u>						

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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
25 - EVC Prior Year C/O and One-time Items			10,000		(10,000)	(1)
20430 - AAHPIS One-Time			10,000		(10,000)	(1)
<u>20499 - 20499 Dream Resourc Ctr Emgcy Onetim</u>						
21 - Evergreen Valley College				108,336	108,336	
20499 - 20499 Dream Resourc Ctr Emgcy Onetim				108,336	108,336	
<u>20711 - Umoja Community Edu Foundation</u>						
21 - Evergreen Valley College			47,251	80,988	33,737	1
25 - EVC Prior Year C/O and One-time Items	153,452	119,156	181,411	38,000	(143,411)	(1)
20711 - Umoja Community Edu Foundation	153,452	119,156	228,662	118,988	(109,674)	(0)
<u>20815 - CA Apprentice Init - CARE</u>						
25 - EVC Prior Year C/O and One-time Items	223,073					
20815 - CA Apprentice Init - CARE	223,073					
<u>20817 - CAI - LVN to R Nurse Planning</u>						
21 - Evergreen Valley College	43,903					
25 - EVC Prior Year C/O and One-time Items		66,485		35,137	35,137	
20817 - CAI - LVN to R Nurse Planning	43,903	66,485		35,137	35,137	
<u>20819 -</u>						
25 - EVC Prior Year C/O and One-time Items			40,000		(40,000)	(1)
20819 -			40,000		(40,000)	(1)
<u>21001 - County Excess Costs Serv-CALWORKS</u>						
21 - Evergreen Valley College	143,086	167,489	167,489	142,489	(25,000)	(0)
21001 - County Excess Costs Serv-CALWORKS	143,086	167,489	167,489	142,489	(25,000)	(0)
<u>21201 - CALWORKS</u>						
21 - Evergreen Valley College	115,056	238,126	76,205	226,219	150,014	2

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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
25 - EVC Prior Year C/O and One-time Items	197,311	157,185	124,328	161,921	37,593	0
21201 - CALWORKS	312,368	395,311	200,533	388,140	187,606	1
<u>21301 - Financial Aid Administration</u>						
21 - Evergreen Valley College	373,199	379,902	390,131	385,679	(4,452)	(0)
21301 - Financial Aid Administration	373,199	379,902	390,131	385,679	(4,452)	(0)
<u>21302 - Financial Aid Technology</u>						
21 - Evergreen Valley College		37,975	23,713	36,076	12,363	1
25 - EVC Prior Year C/O and One-time Items	74,401	37,695	37,695	14,262	(23,433)	(1)
21302 - Financial Aid Technology	74,401	75,670	61,408	50,338	(11,070)	(0)
<u>21303 - Fin Aid Admin SFAA - One Time</u>						
21 - Evergreen Valley College	93,984					
25 - EVC Prior Year C/O and One-time Items		39,182	39,182		(39,182)	(1)
21303 - Fin Aid Admin SFAA - One Time	93,984	39,182	39,182		(39,182)	(1)
<u>21401 - Block Grant - Instructional Support</u>						
25 - EVC Prior Year C/O and One-time Items	58,041	585,302	54,949	530,354	475,405	9
21401 - Block Grant - Instructional Support	58,041	585,302	54,949	530,354	475,405	9
<u>21507 - Block Grant - Phy Plant 22-23</u>						
25 - EVC Prior Year C/O and One-time Items	53,304	716,810	1,150,203	35,207	(1,114,995)	(1)
21507 - Block Grant - Phy Plant 22-23	53,304	716,810	1,150,203	35,207	(1,114,995)	(1)
<u>21508 - Block Grant-Physic Plant 23-24</u>						
25 - EVC Prior Year C/O and One-time Items	17,921	5,176	33	5,144	5,111	156
21508 - Block Grant-Physic Plant 23-24	17,921	5,176	33	5,144	5,111	156
<u>21611 - Covid 19 Recovery Block Grant</u>						
25 - EVC Prior Year C/O and One-time Items		2,853,286	1,455,489	1,397,796	(57,693)	(0)

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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
21611 - Covid 19 Recovery Block Grant		2,853,286	1,455,489	1,397,796	(57,693)	(0)
<u>22004 - Guided Pathways Allocation</u>						
25 - EVC Prior Year C/O and One-time Items	216,907		3,269		(3,269)	(1)
22004 - Guided Pathways Allocation	216,907		3,269		(3,269)	(1)
<u>22005 - Student Succ Completion Grant</u>						
21 - Evergreen Valley College	2,161,501	1,705,673	1,705,673	1,620,389	(85,284)	(0)
25 - EVC Prior Year C/O and One-time Items	(1,298)					
22005 - Student Succ Completion Grant	2,160,203	1,705,673	1,705,673	1,620,389	(85,284)	(0)
<u>22010 - Immed Action-Retention/Outreach</u>						
25 - EVC Prior Year C/O and One-time Items	102,601	364,974	215,479	149,500	(65,979)	(0)
22010 - Immed Action-Retention/Outreach	102,601	364,974	215,479	149,500	(65,979)	(0)
<u>22301 - CARE</u>						
21 - Evergreen Valley College	81,429	136,964		149,500	149,500	
25 - EVC Prior Year C/O and One-time Items	38,832	70,706	70,753	167,701	96,948	1
22301 - CARE	120,262	207,670	70,753	317,201	246,448	3
<u>22418 - Rising Scholars Network</u>						
21 - Evergreen Valley College		109,114	32,059	109,114	77,055	2
25 - EVC Prior Year C/O and One-time Items				77,055	77,055	
22418 - Rising Scholars Network		109,114	32,059	186,169	154,110	5
<u>22500 - Lottery-Prop 20 Restricted</u>						
21 - Evergreen Valley College		308,468		308,468	308,468	
25 - EVC Prior Year C/O and One-time Items	264,871	2,171,029	499,065	1,980,432	1,481,367	3
22500 - Lottery-Prop 20 Restricted	264,871	2,479,497	499,065	2,288,900	1,789,835	4

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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>22593 - Cultural Competent Faculty PD</u>						
25 - EVC Prior Year C/O and One-time Items		50,435		50,435	50,435	
<u>22593 - Cultural Competent Faculty PD</u>		50,435		50,435	50,435	
<u>25597 - Rebuilding Nursing Infrastruct</u>						
21 - Evergreen Valley College			489,867		(489,867)	(1)
<u>25597 - Rebuilding Nursing Infrastruct</u>			489,867		(489,867)	(1)
<u>25598 - Nursing Retention-Assoc Degree</u>						
21 - Evergreen Valley College	180,622	145,752	145,752	138,464	(7,288)	(0)
<u>25598 - Nursing Retention-Assoc Degree</u>	180,622	145,752	145,752	138,464	(7,288)	(0)
<u>25619 - Adult Education Block Grant</u>						
21 - Evergreen Valley College	294,869	382,329	305,979	389,944	83,965	0
25 - EVC Prior Year C/O and One-time Items	87,325	32,430	95,549	76,495	(19,054)	(0)
<u>25619 - Adult Education Block Grant</u>	382,194	414,759	401,528	466,439	64,911	0
<u>25702 - California College Promise</u>						
21 - Evergreen Valley College	319,359	609,962	355,825	609,962	254,137	1
25 - EVC Prior Year C/O and One-time Items	390,643	281,869	281,868	254,137	(27,731)	(0)
<u>25702 - California College Promise</u>	710,002	891,831	637,693	864,099	226,407	0
<u>26202 - Strong Workforce Local - Yr2</u>						
25 - EVC Prior Year C/O and One-time Items	1,138,976	725,062	755,751	732,156	(23,595)	(0)
<u>26202 - Strong Workforce Local - Yr2</u>	1,138,976	725,062	755,751	732,156	(23,595)	(0)
<u>26203 - Strong Workforce Program</u>						
21 - Evergreen Valley College	242,785	948,609	272,304	954,237	681,933	3
<u>26203 - Strong Workforce Program</u>	242,785	948,609	272,304	954,237	681,933	3

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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>26204 - Strong Workforce Regional Plan</u>						
21 - Evergreen Valley College	18,240	497,903	20,000	532,318	512,318	26
<b>26204 - Strong Workforce Regional Plan</b>	<b>18,240</b>	<b>497,903</b>	<b>20,000</b>	<b>532,318</b>	<b>512,318</b>	<b>26</b>
<u>26205 - Strong Workforce Regional -Yr2</u>						
25 - EVC Prior Year C/O and One-time Items	536,750	505,868	505,868	497,485	(8,383)	(0)
<b>26205 - Strong Workforce Regional -Yr2</b>	<b>536,750</b>	<b>505,868</b>	<b>505,868</b>	<b>497,485</b>	<b>(8,383)</b>	<b>(0)</b>
<u>26227 - SWF Regionl RJV Bayarea Cr R10</u>						
21 - Evergreen Valley College			6,000		(6,000)	(1)
25 - EVC Prior Year C/O and One-time Items				36,850	36,850	
<b>26227 - SWF Regionl RJV Bayarea Cr R10</b>			<b>6,000</b>	<b>36,850</b>	<b>30,850</b>	<b>5</b>
<u>26321 - Cal Law - Pathway to Law CCCO</u>						
25 - EVC Prior Year C/O and One-time Items	25,615		5,586	67,798	62,212	11
<b>26321 - Cal Law - Pathway to Law CCCO</b>	<b>25,615</b>		<b>5,586</b>	<b>67,798</b>	<b>62,212</b>	<b>11</b>
<u>26322 - FCCC Program Pathway Mapper</u>						
21 - Evergreen Valley College						
25 - EVC Prior Year C/O and One-time Items		60,000		60,000	60,000	
<b>26322 - FCCC Program Pathway Mapper</b>		<b>60,000</b>		<b>60,000</b>	<b>60,000</b>	
<u>26402 - Mental Health Support Funds</u>						
21 - Evergreen Valley College	138,813	213,589	120,431	214,819	94,388	1
25 - EVC Prior Year C/O and One-time Items	146,502	85,604	86,017	105,695	19,679	0
<b>26402 - Mental Health Support Funds</b>	<b>285,316</b>	<b>299,193</b>	<b>206,447</b>	<b>320,514</b>	<b>114,067</b>	<b>1</b>
<b>2 - State</b>	<b>13,517,743</b>	<b>25,496,973</b>	<b>16,285,239</b>	<b>21,856,069</b>	<b>5,570,831</b>	<b>0</b>
<u>3 - Local</u>						

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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>31603 - CalEITC (UWBA) VITA</u></b>						
25 - EVC Prior Year C/O and One-time Items						
<b><u>31603 - CalEITC (UWBA) VITA</u></b>						
<b><u>31612 - Sobrato Family Foundation</u></b>						
21 - Evergreen Valley College						
25 - EVC Prior Year C/O and One-time Items	128,461	302,279	180,419	121,860	(58,559)	(0)
<b>31612 - Sobrato Family Foundation</b>	<b>128,461</b>	<b>302,279</b>	<b>180,419</b>	<b>121,860</b>	<b>(58,559)</b>	<b>(0)</b>
<b><u>32426 - Excecelencia in Education</u></b>						
25 - EVC Prior Year C/O and One-time Items						
32426 - Excecelencia in Education	264	17,924	7,104	18,320	11,217	2
<b>32426 - Excecelencia in Education</b>	<b>264</b>	<b>17,924</b>	<b>7,104</b>	<b>18,320</b>	<b>11,217</b>	<b>2</b>
<b><u>32805 - UCSD Space Grant Consortium</u></b>						
21 - Evergreen Valley College						
25 - EVC Prior Year C/O and One-time Items	1,170	8,830	6,339		(6,339)	(1)
<b>32805 - UCSD Space Grant Consortium</b>	<b>9,945</b>	<b>8,830</b>	<b>6,339</b>		<b>(6,339)</b>	<b>(1)</b>
<b><u>32807 - SJSURF Regional K-16 Educ Coll</u></b>						
21 - Evergreen Valley College						
25 - EVC Prior Year C/O and One-time Items			153,480		(153,480)	(1)
<b>32807 - SJSURF Regional K-16 Educ Coll</b>			<b>153,480</b>	<b>96,521</b>	<b>(56,959)</b>	<b>(0)</b>
<b><u>33413 - Pure Good Fndn Workforce Dev</u></b>						
25 - EVC Prior Year C/O and One-time Items						
<b>33413 - Pure Good Fndn Workforce Dev</b>		<b>49,013</b>		<b>49,013</b>	<b>49,013</b>	
<b><u>33414 - Growth Sector</u></b>						
21 - Evergreen Valley College						
25 - EVC Prior Year C/O and One-time Items	8,648	31,352	31,352		(31,352)	(1)

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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
33414 - Growth Sector	23,746	31,352	31,352		(31,352)	(1)
<u>33415 - SV Com Fdn Higher Ed Anchor NW</u>						
25 - EVC Prior Year C/O and One-time Items		30,000		60,000	60,000	
33415 - SV Com Fdn Higher Ed Anchor NW		30,000		60,000	60,000	
<u>33507 - Dorothy D. Rupe Nursing</u>						
21 - Evergreen Valley College	18,105	32,500	32,500		(32,500)	(1)
33507 - Dorothy D. Rupe Nursing	18,105	32,500	32,500		(32,500)	(1)
<u>33513 - YESS - Foster Youth</u>						
21 - Evergreen Valley College	5,508					
33513 - YESS - Foster Youth	5,508					
<u>34403 - San Jose Promise Local -EBAY</u>						
25 - EVC Prior Year C/O and One-time Items	558	61,548		61,548	61,548	
34403 - San Jose Promise Local -EBAY	558	61,548		61,548	61,548	
3 - Local	186,586	533,446	411,194	407,262	(3,932)	(0)
Expense	15,729,721	29,517,002	19,065,694	24,486,773	5,421,079	0
2 - Evergreen Valley College	(15,729,721)	(29,517,002)	(19,065,694)	(24,486,773)	(5,421,079)	0
<i>Beginning Fund Balance, July 1st</i>			\$0	\$0		
<i>Ending Fund Balance, June, 30th</i>			\$0	\$0		

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17 - Grants / Categoricals  
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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>0 - Unspecified</u></b>						
488 - Local Revenue	383,390			418,755	418,755	
<b>0 - Unspecified</b>	<b>383,390</b>			<b>418,755</b>	<b>418,755</b>	
<b><u>1 - Federal</u></b>						
481 - Federal Revenue	137,208					
<b>1 - Federal</b>	<b>137,208</b>					
<b><u>2 - State</u></b>						
486 - State Revenue	632,285	4,152,096	491,401	4,031,149	3,539,748	7
<b>2 - State</b>	<b>632,285</b>	<b>4,152,096</b>	<b>491,401</b>	<b>4,031,149</b>	<b>3,539,748</b>	<b>7</b>
<b><u>3 - Local</u></b>						
488 - Local Revenue	18,801	1,199		1,199	1,199	
<b>3 - Local</b>	<b>18,801</b>	<b>1,199</b>		<b>1,199</b>	<b>1,199</b>	
<b>Income</b>	<b>1,171,685</b>	<b>4,153,295</b>	<b>491,401</b>	<b>4,451,103</b>	<b>3,959,702</b>	<b>8</b>
<b>9 - District Services</b>	<b>1,171,685</b>	<b>4,153,295</b>	<b>491,401</b>	<b>4,451,103</b>	<b>3,959,702</b>	<b>8</b>

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17 - Grants / Categoricals  
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	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Expense</u>						
<u>0 - Unspecified</u>						
<u>00000 - User unspecified</u>						
99 - Districtwide		383,390		418,755	418,755	
<b>00000 - User unspecified</b>		<b>383,390</b>		<b>418,755</b>	<b>418,755</b>	
<b>0 - Unspecified</b>		<b>383,390</b>		<b>418,755</b>	<b>418,755</b>	
<u>1 - Federal</u>						
<u>10905 - Incorp 3-D Laser Scan Lan Surv</u>						
98 - WorkForce Institute	137,208					
<b>10905 - Incorp 3-D Laser Scan Lan Surv</b>	<b>137,208</b>					
<b>1 - Federal</b>	<b>137,208</b>					
<u>2 - State</u>						
<u>20400 - Student Equity &amp; Achievement</u>						
95 - DS Prior Year C/O and One-time Items	54,311	62,311	62,311	101,708	39,398	1
96 - District Services	39,498	101,808	100	101,808	101,708	1,017
<b>20400 - Student Equity &amp; Achievement</b>	<b>93,808</b>	<b>164,119</b>	<b>62,411</b>	<b>203,517</b>	<b>141,106</b>	<b>2</b>
<u>21302 - Financial Aid Technology</u>						
95 - DS Prior Year C/O and One-time Items		20,897		20,897	20,897	
<b>21302 - Financial Aid Technology</b>		<b>20,897</b>		<b>20,897</b>	<b>20,897</b>	
<u>21507 - Block Grant - Phy Plant 22-23</u>						
95 - DS Prior Year C/O and One-time Items		20,991	20,991		(20,991)	(1)
<b>21507 - Block Grant - Phy Plant 22-23</b>		<b>20,991</b>	<b>20,991</b>		<b>(20,991)</b>	<b>(1)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>21611 - Covid 19 Recovery Block Grant</u>						
95 - DS Prior Year C/O and One-time Items		736,337		736,337	736,337	
<b>21611 - Covid 19 Recovery Block Grant</b>		<b>736,337</b>		<b>736,337</b>	<b>736,337</b>	
<u>22507 - Library Services Platform</u>						
99 - Districtwide		1,822		1,822	1,822	
<b>22507 - Library Services Platform</b>		<b>1,822</b>		<b>1,822</b>	<b>1,822</b>	
<u>22591 - Classified Prof Devlp</u>						
95 - DS Prior Year C/O and One-time Items	2,870	60,394		59,794	59,794	
<b>22591 - Classified Prof Devlp</b>	<b>2,870</b>	<b>60,394</b>		<b>59,794</b>	<b>59,794</b>	
<u>22596 - EEO Best Practices</u>						
95 - DS Prior Year C/O and One-time Items	3,775	146,965	8,000	138,965	130,965	16
<b>22596 - EEO Best Practices</b>	<b>3,775</b>	<b>146,965</b>	<b>8,000</b>	<b>138,965</b>	<b>130,965</b>	<b>16</b>
<u>22597 - Equal Employment Opportunity</u>						
95 - DS Prior Year C/O and One-time Items	26,517	383,756	50,000	367,503	317,503	6
96 - District Services		50,000		110,499	110,499	
<b>22597 - Equal Employment Opportunity</b>	<b>26,517</b>	<b>433,756</b>	<b>50,000</b>	<b>478,002</b>	<b>428,002</b>	<b>9</b>
<u>24102 - Systemwide Tech Data Security</u>						
99 - Districtwide	162,526	1,566,816	350,000	1,391,816	1,041,816	3
<b>24102 - Systemwide Tech Data Security</b>	<b>162,526</b>	<b>1,566,816</b>	<b>350,000</b>	<b>1,391,816</b>	<b>1,041,816</b>	<b>3</b>
<u>25700 - State STRS On-Behalf Payment</u>						
99 - Districtwide	342,788					
<b>25700 - State STRS On-Behalf Payment</b>	<b>342,788</b>					
<u>26220 - College Specific Allocations</u>						

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
99 - Districtwide		1,000,000		1,000,000	1,000,000	
26220 - College Specific Allocations		1,000,000		1,000,000	1,000,000	
2 - State	632,285	4,152,096	491,401	4,031,149	3,539,748	7
<u>3 - Local</u>						
<u>32421 - SC Cnty URJGENT Computer CEM</u>						
99 - Districtwide	18,801	1,199		1,199	1,199	
32421 - SC Cnty URJGENT Computer CEM	18,801	1,199		1,199	1,199	
3 - Local	18,801	1,199		1,199	1,199	
Expense	788,295	4,536,685	491,401	4,451,103	3,959,702	8
9 - District Services	(788,295)	(4,536,685)	(491,401)	(4,451,103)	(3,959,702)	8
<i>Beginning Fund Balance, July 1st</i>			\$0	\$0		
<i>Ending Fund Balance, June, 30th</i>			\$0	\$0		

v. Fund 18 Health Fees

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<b>48 - Revenue</b>						
48690 - Other State Income	16,212					
48699 - Other State Income	1,821		1,740	1,740		
48876 - Health Fees	401,532	407,247	400,466	400,466		
48890 - Other Local Income	4,930	5,035	4,846	4,846		
48979 - Interfund Transfers In (10 fr 18)	1,575	140,079	140,079	184,957	44,878	0
<b>48 - Revenue</b>	<b>426,070</b>	<b>552,361</b>	<b>547,130</b>	<b>592,007</b>	<b>44,878</b>	<b>0</b>
<b>Income</b>	<b>426,070</b>	<b>552,361</b>	<b>547,130</b>	<b>592,007</b>	<b>44,878</b>	<b>0</b>
<u>Expense</u>						
<b>51 - Academic Salaries</b>						
51211 - Other Contract Salaries - Unit	128,041	192,037	126,938	198,818	71,880	1
51400 - Hrly Cert Sal-Non Teach	195,710	52,112				
<b>51 - Academic Salaries</b>	<b>323,751</b>	<b>244,149</b>	<b>126,938</b>	<b>198,818</b>	<b>71,880</b>	<b>1</b>
<b>52 - Classified Salaries</b>						
52110 - Reg, Other Than Instruction - Un	103,959	144,837	68,705	148,192	79,487	1
52111 - Regular, Professional Growth	452					
52310 - Hrly, Other Than Instruction	74,651	17,280		22,477	22,477	
52350 - Substitutes	24,568					
<b>52 - Classified Salaries</b>	<b>203,630</b>	<b>162,117</b>	<b>68,705</b>	<b>170,669</b>	<b>101,964</b>	<b>1</b>
<b>53 - Employee Benefits</b>						
53110 - STRS	2,876					
53120 - STRS Non-Instructional	70,856	52,372	24,245	50,408	26,163	1
53220 - PERS Reg Classified	28,243	38,831	18,420	39,730	21,310	1
53320 - OASDI-Classified/Non-Instr Cert.	20,083	15,943	7,097	16,590	9,493	1
53420 - H & W - Non-Instruction	59,863	124,829	83,272	135,150	51,878	1
53520 - Unemployment Insurance - Non-Instruction	1,055	1,824	979	1,805	826	1

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
53610 - Workers Comp - Instruction	1,232					
53620 - Workers Comp - Non-Instruction	4,548	4,783	2,343	4,554	2,211	1
<b>53 - Employee Benefits</b>	<b>188,756</b>	<b>238,582</b>	<b>136,356</b>	<b>248,237</b>	<b>111,881</b>	<b>1</b>
<b><u>54 - Supplies and Materials</u></b>						
54300 - Supplies - Non Instruction	12,336	6,833	3,073	56,713	53,640	17
54301 - Food & Food Serv - Non-Instr	192		119	120	1	0
54310 - Software Non Instruction Over \$200		400	210	400	190	1
<b>54 - Supplies and Materials</b>	<b>12,528</b>	<b>7,233</b>	<b>3,402</b>	<b>57,233</b>	<b>53,831</b>	<b>16</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	10,556	1,370	3,496	51,370	47,874	14
55130 - License Renewal Non-Instr	1,544	1,812	180	1,812	1,632	9
55200 - Conference	4,358	865	1,274	50,865	49,591	39
55220 - Memberships	1,644		2,075		(2,075)	(1)
55230 - Mileage Expense						
55550 - Garbage	617					
55620 - Repairs	175		250		(250)	(1)
55625 - Repairs Pm Agreements			637		(637)	(1)
55711 - Advertising	2,978			50,000	50,000	
55810 - Postage	11					
55820 - Undistributed Funded Programs				70,621	70,621	
<b>55 - Other Operating Expenses and Services</b>	<b>21,883</b>	<b>4,047</b>	<b>7,912</b>	<b>224,668</b>	<b>216,756</b>	<b>27</b>
<b>Expense</b>	<b>750,548</b>	<b>656,128</b>	<b>343,313</b>	<b>899,625</b>	<b>556,312</b>	<b>2</b>
<b>18 - Student Health Fees Fund</b>	<b>(324,478)</b>	<b>(103,767)</b>	<b>203,817</b>	<b>(307,618)</b>	<b>(511,434)</b>	<b>(3)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48876 - Health Fees	196,128	200,000	200,000	200,000		
48890 - Other Local Income	3,094	3,200	3,200	3,200		
48979 - Interfund Transfers In (10 fr 18)	1,575	140,079	140,079	184,957	44,878	0
<b>48 - Revenue</b>	<b>200,797</b>	<b>343,279</b>	<b>343,279</b>	<b>388,157</b>	<b>44,878</b>	<b>0</b>
<b>Income</b>	<b>200,797</b>	<b>343,279</b>	<b>343,279</b>	<b>388,157</b>	<b>44,878</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
51211 - Other Contract Salaries - Unit	64,838	126,938	126,938	133,719	6,781	0
51400 - Hrly Cert Sal-Non Teach	36,616					
<b>51 - Academic Salaries</b>	<b>101,454</b>	<b>126,938</b>	<b>126,938</b>	<b>133,719</b>	<b>6,781</b>	<b>0</b>
<b><u>52 - Classified Salaries</u></b>						
52110 - Reg, Other Than Instruction - Un	26,448	68,705	68,705	71,597	2,892	0
52310 - Hrly, Other Than Instruction	41,646			22,477	22,477	
52350 - Substitutes	24,568					
<b>52 - Classified Salaries</b>	<b>92,662</b>	<b>68,705</b>	<b>68,705</b>	<b>94,074</b>	<b>25,369</b>	<b>0</b>
<b><u>53 - Employee Benefits</u></b>						
53120 - STRS Non-Instructional	13,849	24,245	24,245	25,540	1,295	0
53220 - PERS Reg Classified	7,154	18,420	18,420	19,195	775	0
53320 - OASDI-Classified/Non-Instr Cert.	8,508	7,097	7,097	9,786	2,689	0
53420 - H & W - Non-Instruction	16,635	83,272	83,272	90,608	7,336	0
53520 - Unemployment Insurance - Non-Instruction	388	979	979	1,097	118	0
53620 - Workers Comp - Non-Instruction	2,124	2,343	2,343	2,858	515	0
<b>53 - Employee Benefits</b>	<b>48,659</b>	<b>136,356</b>	<b>136,356</b>	<b>149,084</b>	<b>12,728</b>	<b>0</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>54 - Supplies and Materials</u></b>						
54300 - Supplies - Non Instruction	1,928	6,833	3,073	6,713	3,640	1
54301 - Food & Food Serv - Non-Instr	127		119	120	1	0
54310 - Software Non Instruction Over \$200		400	210	400	190	1
<b>54 - Supplies and Materials</b>	<b>2,055</b>	<b>7,233</b>	<b>3,402</b>	<b>7,233</b>	<b>3,831</b>	<b>1</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	292	1,370	3,496	1,370	(2,126)	(1)
55130 - License Renewal Non-Instr	1,369	1,812	180	1,812	1,632	9
55200 - Conference	2,186	865	1,274	865	(409)	(0)
55220 - Memberships	865		2,075		(2,075)	(1)
55620 - Repairs			250		(250)	(1)
55625 - Repairs Pm Agreements			637		(637)	(1)
<b>55 - Other Operating Expenses and Services</b>	<b>4,712</b>	<b>4,047</b>	<b>7,912</b>	<b>4,047</b>	<b>(3,865)</b>	<b>(0)</b>
<b>Expense</b>	<b>249,544</b>	<b>343,279</b>	<b>343,313</b>	<b>388,157</b>	<b>44,844</b>	<b>0</b>
<b>1 - San Jose City College</b>	<b>(48,747)</b>		<b>(34)</b>	<b>(0)</b>	<b>34</b>	<b>(1)</b>
<i>Beginning Fund Balance, July 1st</i>			\$34	\$0		
<i>Ending Fund Balance, June, 30th</i>			\$0	\$0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48699 - Other State Income	1,821		1,740	1,740		
48876 - Health Fees	205,426	207,247	200,466	200,466		
48890 - Other Local Income	1,835	1,835	1,646	1,646		
<b>48 - Revenue</b>	<b>209,082</b>	<b>209,082</b>	<b>203,851</b>	<b>203,851</b>		
<b>Income</b>	<b>209,082</b>	<b>209,082</b>	<b>203,851</b>	<b>203,851</b>		
<b><u>Expense</u></b>						
<b><u>51 - Academic Salaries</u></b>						
51211 - Other Contract Salaries - Unit	63,203	65,099		65,099	65,099	
51400 - Hrly Cert Sal-Non Teach	159,093	52,112				
<b>51 - Academic Salaries</b>	<b>222,296</b>	<b>117,211</b>		<b>65,099</b>	<b>65,099</b>	
<b><u>52 - Classified Salaries</u></b>						
52110 - Reg, Other Than Instruction - Un	77,510	76,132		76,595	76,595	
52111 - Regular, Professional Growth	452					
52310 - Hrly, Other Than Instruction	33,005	17,280				
<b>52 - Classified Salaries</b>	<b>110,967</b>	<b>93,412</b>		<b>76,595</b>	<b>76,595</b>	
<b><u>53 - Employee Benefits</u></b>						
53110 - STRS	2,876					
53120 - STRS Non-Instructional	40,796	28,127		24,868	24,868	
53220 - PERS Reg Classified	21,089	20,411		20,535	20,535	
53320 - OASDI-Classified/Non-Instr Cert.	11,575	8,846		6,804	6,804	
53420 - H & W - Non-Instruction	43,228	41,557		44,542	44,542	
53520 - Unemployment Insurance - Non-Instruction	666	845		708	708	
53610 - Workers Comp - Instruction	1,232					
53620 - Workers Comp - Non-Instruction	2,424	2,440		1,696	1,696	

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>53 - Employee Benefits</b>	123,886	102,226		99,153	99,153	
<b><u>54 - Supplies and Materials</u></b>						
54300 - Supplies - Non Instruction	10,408			50,000	50,000	
54301 - Food & Food Serv - Non-Instr	65					
54310 - Software Non Instruction Over \$200						
<b>54 - Supplies and Materials</b>	<b>10,473</b>			<b>50,000</b>	<b>50,000</b>	
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	10,264			50,000	50,000	
55130 - License Renewal Non-Instr	175					
55200 - Conference	2,172			50,000	50,000	
55220 - Memberships	779					
55230 - Mileage Expense						
55550 - Garbage	617					
55620 - Repairs	175					
55625 - Repairs Pm Agreements						
55711 - Advertising	2,978			50,000	50,000	
55810 - Postage	11					
55820 - Undistributed Funded Programs				70,621	70,621	
<b>55 - Other Operating Expenses and Services</b>	<b>17,170</b>			<b>220,621</b>	<b>220,621</b>	
<b>Expense</b>	<b>484,793</b>	<b>312,849</b>		<b>511,468</b>	<b>511,468</b>	
<b>2 - Evergreen Valley College</b>	<b>(275,711)</b>	<b>(103,767)</b>	<b>203,851</b>	<b>(307,617)</b>	<b>(511,468)</b>	<b>(3)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$103,767</i>	<i>\$307,617</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$307,617</i>	<i>\$0</i>		

## **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 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>48 - Revenue</u>						
48690 - Other State Income	7,581					
48830 - Contract Classes & Premiums Other Funds	291,000		66,774		(66,774)	(1)
48890 - Other Local Income	123,282	127,024	113,762		(113,762)	(1)
<b>48 - Revenue</b>	<b>421,863</b>	<b>127,024</b>	<b>180,536</b>		<b>(180,536)</b>	<b>(1)</b>
<b>Income</b>	<b>421,863</b>	<b>127,024</b>	<b>180,536</b>		<b>(180,536)</b>	<b>(1)</b>
<u>Expense</u>						
<u>51 - Academic Salaries</u>						
51111 - Regular Classroom - Unit		19,800		39,800	39,800	
51220 - Mgmt Contract Salaries	2,609					
51310 - Hourly Instr - Day	91,102	52,434	108,350	157,434	49,084	0
51340 - Hourly Instr - Smr Session	18,766	17,000	15,000	15,000		
51400 - Hrly Cert Sal-Non Teach	19,521	130,000	51,358	81,510	30,152	1
<b>51 - Academic Salaries</b>	<b>131,998</b>	<b>219,234</b>	<b>174,708</b>	<b>293,744</b>	<b>119,036</b>	<b>1</b>
<u>52 - Classified Salaries</u>						
52110 - Reg, Other Than Instruction - Un		17,198		17,198	17,198	
52120 - Classified Managers Non Instru		47,972		47,972	47,972	
52210 - Regular Instructional Aide - Uni		7,024		7,024	7,024	
52310 - Hrly, Other Than Instruction	54	5,000				
52351 - Overtime		257		257	257	
<b>52 - Classified Salaries</b>	<b>54</b>	<b>77,452</b>		<b>72,452</b>	<b>72,452</b>	
<u>53 - Employee Benefits</u>						
53110 - STRS	19,959	24,561	17,620	38,081	20,461	1
53120 - STRS Non-Instructional	653					
53210 - PERS Inst Aids	473	339	480	339	(141)	(0)
53220 - PERS Reg Classified		6,190		6,190	6,190	

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

**16 - Contract Ed Enterprise Fund**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
53310 - OASDI Certif/Instr Aide	1,927	5,952	2,090	5,642	3,552	2
53320 - OASDI-Classified/Non-Instr Cert.	101	1,730	60	1,530	1,470	25
53410 - H & W - Instruction	218	3,239		14,239	14,239	
53420 - H & W - Non-Instruction	690	5,000		5,000	5,000	
53510 - Unemployment Insurance - Instruction	252	3,725	368	1,023	655	2
53520 - Unemployment Insurance - Non-Instruction	14	330	9	130	121	13
53610 - Workers Comp - Instruction	1,362	3,940	1,907	3,606	1,699	1
53620 - Workers Comp - Non-Instruction	85	2,973	50	273	223	4
<b>53 - Employee Benefits</b>	<b>25,735</b>	<b>57,977</b>	<b>22,584</b>	<b>76,052</b>	<b>53,468</b>	<b>2</b>
<b><u>54 - Supplies and Materials</u></b>						
54100 - Supplies Instruction	115	550		5,550	5,550	
54300 - Supplies - Non Instruction	4,188	72,407	696	16,332	15,636	22
54301 - Food & Food Serv - Non-Instr	17,436	126,968	14,413	21,920	7,508	1
<b>54 - Supplies and Materials</b>	<b>21,739</b>	<b>199,924</b>	<b>15,108</b>	<b>43,802</b>	<b>28,694</b>	<b>2</b>
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	94,273	280,129	45,000	298,987	253,987	6
55130 - License Renewal Non-Instr	9,488	10,000	100	100		
55200 - Conference	541	62,000	5,412	2,500	(2,912)	(1)
55210 - Field Trips						
55220 - Memberships	4,103	11,000				
55570 - Uniforms	1,577	1,000		200	200	
55620 - Repairs	635	1,569				
55625 - Repairs Pm Agreements	1,277	5,000				
55715 - Printing/Reprographics Expense	73	5,000				
55820 - Undistributed Funded Programs		106,603		131,000	131,000	
55831 - Bank Charges	96					
<b>55 - Other Operating Expenses and Services</b>	<b>112,064</b>	<b>482,301</b>	<b>50,512</b>	<b>432,787</b>	<b>382,275</b>	<b>8</b>
<b><u>56 - Capital Outlay</u></b>						
56411 - Equipment - (\$200 Through \$4,999)			429	500	71	0

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative Budget**

**General Revenue and Expenditure Activity**

**16 - Contract Ed Enterprise Fund**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
<b>56 - Capital Outlay</b>			429	500	71	0
<b>57 - Other Outgo</b>						
57314 - Interfund Transfers Out (Indirect Cost)						
57321 - Interfund Transfers Out (17 to 10)						
57555 - Other Student Payments	16,119	9,351	16,580		(16,580)	(1)
57600 - Other Payments to/for Students				15,000	15,000	
<b>57 - Other Outgo</b>	<b>16,119</b>	<b>9,351</b>	<b>16,580</b>	<b>15,000</b>	<b>(1,580)</b>	<b>(0)</b>
<b>Expense</b>	<b>307,709</b>	<b>1,046,239</b>	<b>279,922</b>	<b>934,338</b>	<b>654,416</b>	<b>2</b>
<b>16 - Contract Ed Enterprise Fund</b>	<b>114,154</b>	<b>(919,215)</b>	<b>(99,386)</b>	<b>(934,338)</b>	<b>(834,952)</b>	<b>8</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Income</b>						
48830 - Contract Classes & Premiums Other Funds	291,000		66,774		(66,774)	(1)
48890 - Other Local Income	123,282	127,024	113,762		(113,762)	(1)
<b>48 - Revenue</b>	<b>414,282</b>	<b>127,024</b>	<b>180,536</b>		<b>(180,536)</b>	<b>(1)</b>
<b>Income</b>	<b>414,282</b>	<b>127,024</b>	<b>180,536</b>		<b>(180,536)</b>	<b>(1)</b>
<b>Expense</b>						
51111 - Regular Classroom - Unit		19,800		39,800	39,800	
51220 - Mgmt Contract Salaries	2,609					
51310 - Hourly Instr - Day	91,102	52,434	108,350	157,434	49,084	0
51340 - Hourly Instr - Smr Session	18,766	17,000	15,000	15,000		
51400 - Hrly Cert Sal-Non Teach	19,521	130,000	51,358	81,510	30,152	1
<b>51 - Academic Salaries</b>	<b>131,998</b>	<b>219,234</b>	<b>174,708</b>	<b>293,744</b>	<b>119,036</b>	<b>1</b>
52110 - Reg, Other Than Instruction - Un		17,198		17,198	17,198	
52120 - Classified Managers Non Instru		47,972		47,972	47,972	
52210 - Regular Instructional Aide - Uni		7,024		7,024	7,024	
52310 - Hrly, Other Than Instruction	54	5,000				
52351 - Overtime		257		257	257	
<b>52 - Classified Salaries</b>	<b>54</b>	<b>77,452</b>		<b>72,452</b>	<b>72,452</b>	
53110 - STRS	12,532	24,561	17,620	38,081	20,461	1
53120 - STRS Non-Instructional	498					
53210 - PERS Inst Aids	473	339	480	339	(141)	(0)
53220 - PERS Reg Classified		6,190		6,190	6,190	
53310 - OASDI Certif/Instr Aide	1,927	5,952	2,090	5,642	3,552	2
53320 - OASDI-Classified/Non-Instr Cert.	101	1,730	60	1,530	1,470	25
53410 - H & W - Instruction	218	3,239		14,239	14,239	
53420 - H & W - Non-Instruction	690	5,000		5,000	5,000	
53510 - Unemployment Insurance - Instruction	252	3,725	368	1,023	655	2
53520 - Unemployment Insurance - Non-Instruction	14	330	9	130	121	13

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

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

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
53610 - Workers Comp - Instruction	1,362	3,940	1,907	3,606	1,699	1
53620 - Workers Comp - Non-Instruction	85	2,973	50	273	223	4
<b>53 - Employee Benefits</b>	<b>18,154</b>	<b>57,977</b>	<b>22,584</b>	<b>76,052</b>	<b>53,468</b>	<b>2</b>
54100 - Supplies Instruction	115	550		5,550	5,550	
54300 - Supplies - Non Instruction	4,188	72,407	696	16,332	15,636	22
54301 - Food & Food Serv - Non-Instr	17,436	126,968	14,413	21,920	7,508	1
<b>54 - Supplies and Materials</b>	<b>21,739</b>	<b>199,924</b>	<b>15,108</b>	<b>43,802</b>	<b>28,694</b>	<b>2</b>
55100 - Personal Services	94,273	280,129	45,000	298,987	253,987	6
55130 - License Renewal Non-Instr	9,488	10,000	100	100		
55200 - Conference	541	62,000	5,412	2,500	(2,912)	(1)
55210 - Field Trips						
55220 - Memberships	4,103	11,000				
55570 - Uniforms	1,577	1,000		200	200	
55620 - Repairs	635	1,569				
55625 - Repairs Pm Agreements	1,277	5,000				
55715 - Printing/Reprographics Expense	73	5,000				
55820 - Undistributed Funded Programs				24,397	24,397	
<b>55 - Other Operating Expenses and Services</b>	<b>111,968</b>	<b>375,698</b>	<b>50,512</b>	<b>326,184</b>	<b>275,672</b>	<b>5</b>
56411 - Equipment - (\$200 Through \$4,999)			429	500	71	0
<b>56 - Capital Outlay</b>			<b>429</b>	<b>500</b>	<b>71</b>	<b>0</b>
57314 - Interfund Transfers Out (Indirect Cost)						
57321 - Interfund Transfers Out (17 to 10)						
57555 - Other Student Payments	16,119	9,351	16,580		(16,580)	(1)
57600 - Other Payments to/for Students				15,000	15,000	
<b>57 - Other Outgo</b>	<b>16,119</b>	<b>9,351</b>	<b>16,580</b>	<b>15,000</b>	<b>(1,580)</b>	<b>(0)</b>
<b>Expense</b>	<b>300,032</b>	<b>939,636</b>	<b>279,922</b>	<b>827,734</b>	<b>547,812</b>	<b>2</b>
<b>1 - San Jose City College</b>	<b>114,250</b>	<b>(812,612)</b>	<b>(99,386)</b>	<b>(827,734)</b>	<b>(728,349)</b>	<b>7</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$927,120</i>	<i>\$827,734</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$821,734</i>	<i>\$0</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Expense</u>						
55820 - Undistributed Funded Programs		106,603		106,603	106,603	
55 - Other Operating Expenses and Services		106,603		106,603	106,603	
56411 - Equipment - (\$200 Through \$4,999)						
<u>56 - Capital Outlay</u>						
Expense		106,603		106,603	106,603	
2 - Evergreen Valley College		(106,603)		(106,603)	(106,603)	
<i>Beginning Fund Balance, July 1st</i>			\$106,603	\$106,603		
<i>Ending Fund Balance, June, 30th</i>			\$106,603	\$0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
48690 - Other State Income	7,581					
<b>48 - Revenue</b>	<b>7,581</b>					
<b>Income</b>	<b>7,581</b>					
<u>Expense</u>						
53110 - STRS	7,427					
53120 - STRS Non-Instructional	154					
<b>53 - Employee Benefits</b>	<b>7,581</b>					
55831 - Bank Charges	96					
<b>55 - Other Operating Expenses and Services</b>	<b>96</b>					
<b>Expense</b>	<b>7,677</b>					
<b>9 - District Services</b>	<b>(96)</b>					
<i>Beginning Fund Balance, July 1st</i>			<i>(\$96)</i>	<i>(\$96)</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>(\$96)</i>	<i>(\$96)</i>		

ii. Fund 70 Cafeteria

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

70 - Cafeteria Fund

	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>48 - Revenue</u>						
48890 - Other Local Income	14,619	12,000	8,842	12,000	3,158	0
48968 - Interfund Transfers In (70 fr 10)	79,151	80,599	99,816	83,613	(16,203)	(0)
<b>48 - Revenue</b>	<b>93,770</b>	<b>92,599</b>	<b>108,658</b>	<b>95,613</b>	<b>(13,045)</b>	<b>(0)</b>
<b>Income</b>	<b>93,770</b>	<b>92,599</b>	<b>108,658</b>	<b>95,613</b>	<b>(13,045)</b>	<b>(0)</b>
<u>Expense</u>						
<u>52 - Classified Salaries</u>						
52110 - Reg, Other Than Instruction - Un	43,536	44,699	43,445	46,021	2,576	0
52351 - Overtime	1,109		4,665		(4,665)	(1)
<b>52 - Classified Salaries</b>	<b>44,645</b>	<b>44,699</b>	<b>48,110</b>	<b>46,021</b>	<b>(2,089)</b>	<b>(0)</b>
<u>53 - Employee Benefits</u>						
53220 - PERS Reg Classified	11,720	11,984	11,611	12,338	727	0
53320 - OASDI-Classified/Non-Instr Cert.	3,405	3,419	3,673	3,520	(153)	(0)
53420 - H & W - Non-Instruction	19,409	16,738	16,691	17,953	1,262	0
53520 - Unemployment Insurance - Non-Instruction	89	224	96	230	134	1
53620 - Workers Comp - Non-Instruction	486	535	576	551	(25)	(0)
<b>53 - Employee Benefits</b>	<b>35,109</b>	<b>32,900</b>	<b>32,647</b>	<b>34,592</b>	<b>1,945</b>	<b>0</b>
<u>54 - Supplies and Materials</u>						
54300 - Supplies - Non Instruction		2,500		2,500	2,500	
<b>54 - Supplies and Materials</b>		<b>2,500</b>		<b>2,500</b>	<b>2,500</b>	
<u>55 - Other Operating Expenses and Services</u>						
55100 - Personal Services	2,276	12,500	7,308	12,500	5,192	1
<b>55 - Other Operating Expenses and Services</b>	<b>2,276</b>	<b>12,500</b>	<b>7,308</b>	<b>12,500</b>	<b>5,192</b>	<b>1</b>

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

70 - Cafeteria Fund

	FY 2024-2025 ACTUALS	FY 2025-2026 ADOPTED BUDGET	FY 2025-2026 PROJECTED ACTUALS	FY 2026-2027 TENTATIVE BUDGET	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>56 - Capital Outlay</b>						
56411 - Equipment - (\$200 Through \$4,999)	11,740		20,593		(20,593)	(1)
<b>56 - Capital Outlay</b>	<b>11,740</b>		<b>20,593</b>		<b>(20,593)</b>	<b>(1)</b>
<b>Expense</b>	<b>93,770</b>	<b>92,599</b>	<b>108,658</b>	<b>95,613</b>	<b>(13,045)</b>	<b>(0)</b>
<b>70 - Cafeteria Fund</b>						
<i>Beginning Fund Balance, July 1st</i>			<i>\$0</i>	<i>\$0</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$0</i>	<i>\$0</i>		

## **8D. CAPITAL OUTLAY PROJECTS FUNDS**

The Capital Projects Funds are used to account for the expenditure of funds for major renovation, repair, and new construction projects. Much of the funding for these projects is provided by the state under the Scheduled Maintenance and Capital Construction programs. All capital construction projects funded by the state, or large locally funded projects, are accounted for in the Capital Outlay Projects 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 Plan (EMP) for both colleges integrates 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.

i. Fund 36 Capital Outlay

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Income</b>						
<b>48 - Revenue</b>						
48860 - Interest	276,545	195,000	207,287	205,000	(2,287)	(0)
48880 - Capital Outlay Fees	454		454		(454)	(1)
48890 - Other Local Income	4,532,780	4,691,500	4,691,500	4,388,840	(302,660)	(0)
48982 - Interfund Transfers In (36 fr 10)	4,500,000					
<b>48 - Revenue</b>	<b>9,309,779</b>	<b>4,886,500</b>	<b>4,899,241</b>	<b>4,593,840</b>	<b>(305,401)</b>	<b>(0)</b>
<b>Income</b>	<b>9,309,779</b>	<b>4,886,500</b>	<b>4,899,241</b>	<b>4,593,840</b>	<b>(305,401)</b>	<b>(0)</b>
<b>Expense</b>						
<b>51 - Academic Salaries</b>						
51220 - Mgmt Contract Salaries	67,708	103,170	67,569	38,841	(28,728)	(0)
<b>51 - Academic Salaries</b>	<b>67,708</b>	<b>103,170</b>	<b>67,569</b>	<b>38,841</b>	<b>(28,728)</b>	<b>(0)</b>
<b>52 - Classified Salaries</b>						
52110 - Reg, Other Than Instruction - Un	108,930	110,640	110,640	111,146	506	0
52111 - Regular, Professional Growth	398					
52351 - Overtime	8,446					
<b>52 - Classified Salaries</b>	<b>117,774</b>	<b>110,640</b>	<b>110,640</b>	<b>111,146</b>	<b>506</b>	<b>0</b>
<b>53 - Employee Benefits</b>						
53110 - STRS	(1)					
53120 - STRS Non-Instructional	5,015	6,800	5,000		(5,000)	(1)
53220 - PERS Reg Classified	33,731	47,777	39,403	40,211	808	0
53320 - OASDI-Classified/Non-Instr Cert.	11,110	11,103	10,813	9,677	(1,136)	(0)
53410 - H & W - Instruction	341					
53420 - H & W - Non-Instruction	48,880	58,109	56,573	56,482	(91)	(0)
53520 - Unemployment Insurance - Non-Instruction	367	1,069	891	750	(141)	(0)
53620 - Workers Comp - Non-Instruction	2,031	2,560	2,134	1,796	(338)	(0)
<b>53 - Employee Benefits</b>	<b>101,473</b>	<b>127,418</b>	<b>114,814</b>	<b>108,916</b>	<b>(5,898)</b>	<b>(0)</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>55 - Other Operating Expenses and Services</u></b>						
55100 - Personal Services	29,442	489,782	200,000	489,782	289,782	1
55130 - License Renewal Non-Instr	185,683	194,624	40,000	194,624	154,624	4
55620 - Repairs	608,863	549,930	459,000	549,930	90,930	0
55703 - Special Assessment Fee	3,480	15,000	15,000	15,000		
55712 - Legal Expenses		250,000		250,000	250,000	
<b>55 - Other Operating Expenses and Services</b>	<b>827,468</b>	<b>1,499,336</b>	<b>714,000</b>	<b>1,499,336</b>	<b>785,336</b>	<b>1</b>
<b><u>56 - Capital Outlay</u></b>						
56120 - Site Improvements		420,000	420,000	420,000		
56210 - Building Improvements		20,000		20,000	20,000	
56413 - Equipment - 3 yrs life		20,000		20,000	20,000	
56418 - Capitalizable Eqpt - 8 yr life		330,135	330,135	329,298	(837)	(0)
<b>56 - Capital Outlay</b>		<b>790,135</b>	<b>750,135</b>	<b>789,298</b>	<b>39,163</b>	<b>0</b>
<b><u>57 - Other Outgo</u></b>						
57900 - Appropriations For Contingencies		2,255,801	2,000,000	2,046,303	46,303	0
<b>57 - Other Outgo</b>		<b>2,255,801</b>	<b>2,000,000</b>	<b>2,046,303</b>	<b>46,303</b>	<b>0</b>
<b>Expense</b>	<b>1,114,424</b>	<b>4,886,500</b>	<b>3,757,158</b>	<b>4,593,840</b>	<b>836,682</b>	<b>0</b>
<b>36 - Capital Projects Fund</b>	<b>8,195,355</b>		<b>1,142,083</b>		<b>(1,142,083)</b>	<b>(1)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$31,451,743</i>	<i>\$32,593,826</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$32,593,826</i>	<i>\$32,593,826</i>		

ii. G.O. Bond Measure X Series

**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>9 - District Services</u>						
488 - Local Revenue	2,024,205	500,000	1,200,000	500,000	(700,000)	(1)
<b>9 - District Services</b>	<b>2,024,205</b>	<b>500,000</b>	<b>1,200,000</b>	<b>500,000</b>	<b>(700,000)</b>	<b>(1)</b>
<b>Income</b>	<b>2,024,205</b>	<b>500,000</b>	<b>1,200,000</b>	<b>500,000</b>	<b>(700,000)</b>	<b>(1)</b>
<b>40 - GO Bond Fund Meas X Series C</b>	<b>2,024,205</b>	<b>500,000</b>	<b>1,200,000</b>	<b>500,000</b>	<b>(700,000)</b>	<b>(1)</b>

**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Expense</b>						
<b>1 - San Jose City College</b>						
31122 - Group II Equipment	84,008	1,604,009		175,453	175,453	
31129 - New Maint & Operations Bldg	6,071					
31130 - Theater Access & Entrance Impr	743	181,723				
31132 - New CTE Building	3,007,171	13,933,556	3,020,920	2,874,078	(146,842)	(0)
31150 - ADA Improvements	353,110	1,520,271	441,941	1,054,134	612,194	1
31162 - Student Center Expansion	2,096	507,087	108,151	398,936	290,785	3
31166 - Track & Field Renovation	44,672					
31170 - SJCC Elevator Mondernization	324,076	1,647,004	256,116	1,377,265	1,121,149	4
31173 - Mens Locker Room Demolition	548,831	1,921,434	1,700,640	72,176	(1,628,464)	(1)
31175 - Stormwater Management-Phase2	8,790	1,883,316	6,026	1,875,722	1,869,696	310
31176 - General Education Building Fire Alarm Sys. Upgrades	139,377	2,399,579	1,726,657	672,206	(1,054,451)	(1)
31179 - Scoreboard Replacement	6,150					
31180 - Campus-wide Painting Phase 2		1,000,000				
31199 - Campus Contingency						
31309 - SJCC Vehicles	3,503					
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	6,976,497	
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		380,698	380,698	
<b>1 - San Jose City College</b>	<b>4,532,066</b>	<b>26,796,954</b>	<b>7,260,451</b>	<b>26,304,817</b>	<b>19,044,366</b>	<b>3</b>
<b>2 - Evergreen Valley College</b>						
32132 - Student Services Center	2,477,594	412,400	134,961	277,021	142,060	1
32134 - Language Arts Building	(24,867)	10,005				
32153 - Sequoia Upgrades/Nursing Add	2,559,601	535,762	202,822	327,921	125,099	1
32156 - General Education Building	339,721	326,730	60,079	250,667	190,588	3

**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
32159 - Campus Way Finding/Ground Ligh	65,058	5,636				
32166 - Entry Road and Parking Lot	25,311		2,872		(2,872)	(1)
32168 - Campus-wide Signage MasterPlan	153,562	305,086	832	304,261	303,429	365
32169 - EVC-Central Plant Renovation		400				
32307 - Small Capital Repairs	8,086	43,083	7,152	51,972	44,820	6
32320 - Soccer Field Fence Upgrades	6,860	63,255	4,184	59,071	54,887	13
<b>2 - Evergreen Valley College</b>	<b>5,610,926</b>	<b>1,702,357</b>	<b>412,902</b>	<b>1,270,913</b>	<b>858,011</b>	<b>2</b>
<b>9 - District Services</b>						
39301 - New District Services Building	51,137	58,383		58,383	58,383	
39307 - Vehicle Replacement	1,311					
39629 - District Warehouse&Operations Facilities	680,442	184,524	123,054	58,116	(64,938)	(1)
39706 - Technology/Security	96,247					
39712 - DW Security-Key Sys Upgrade	935					
39715 - DW Physical Security	1,837,578	5,529,160	2,931,194	2,589,800	(341,393)	(0)
39905 - Management and related costs	(219,926)	4,378,902	465,115	831,322	366,207	1
39999 - Election/Legal/EIR/DO Labor and Related	63,765	5,624,903	961,485	2,326,982	1,365,497	1
<b>9 - District Services</b>	<b>2,511,490</b>	<b>15,775,872</b>	<b>4,480,847</b>	<b>5,864,603</b>	<b>1,383,756</b>	<b>0</b>
<b>Expense</b>	<b>12,654,481</b>	<b>44,275,184</b>	<b>12,154,200</b>	<b>33,440,332</b>	<b>21,286,132</b>	<b>2</b>
<b>40 - GO Bond Fund Meas X Series C</b>	<b>(12,654,481)</b>	<b>(44,275,184)</b>	<b>(12,154,200)</b>	<b>(33,440,332)</b>	<b>(21,286,132)</b>	<b>2</b>
<i>Beginning Fund Balance, July 1st</i>			\$45,275,851	\$34,317,651		
<i>Ending Fund Balance, June, 30th</i>			\$34,317,651	\$1,377,319		

**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>9 - District Services</u>						
488 - Local Revenue	1,384,255	700,000	1,000,000	900,000	(100,000)	(0)
<b>9 - District Services</b>	<b>1,384,255</b>	<b>700,000</b>	<b>1,000,000</b>	<b>900,000</b>	<b>(100,000)</b>	<b>(0)</b>
<b>Income</b>	<b>1,384,255</b>	<b>700,000</b>	<b>1,000,000</b>	<b>900,000</b>	<b>(100,000)</b>	<b>(0)</b>
<b>41 - GO Bond Fund Meas X Series C-1</b>	<b>1,384,255</b>	<b>700,000</b>	<b>1,000,000</b>	<b>900,000</b>	<b>(100,000)</b>	<b>(0)</b>

**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Expense</b>						
<b><u>1 - San Jose City College</u></b>						
31199 - Campus Contingency		9,985,187				
31344 - BMS HVAC & Controls Upgrade				920,938	920,938	
31345 - Gas Smart Meters				380,794	380,794	
31346 - Electrical Smart Meters				1,015,450	1,015,450	
31347 - Water Usage Smart Meters				1,523,175	1,523,175	
31348 - Gas Distribution System Seismi				152,318	152,318	
31349 - Campus Signage&Wayfinding P2				2,300,000	2,300,000	
31350 - Irrigation-BuildablePlans&Spec				1,717,000	1,717,000	
31352 - Healthcare Career(B) Site Impr				1,479,694	1,479,694	
31353 - Science Complex Renovation				11,553,580	11,553,580	
31354 - Jaguar Gym Site Improve-EcoCom				6,307,792	6,307,792	
31355 - Student Center Bookstore Renov				2,303,463	2,303,463	
31702 - IT Infrastructure Improvements	775					
31703 - Technology Upgrades	(79)					
<b>1 - San Jose City College</b>	<b>696</b>	<b>9,985,187</b>		<b>29,654,204</b>	<b>29,654,204</b>	
<b><u>2 - Evergreen Valley College</u></b>						
32122 - EVC Vehicles	2,103					
32153 - Sequoia Upgrades/Nursing Add	307,654	735,205		735,205	735,205	
32156 - General Education Building	541,185	548,214	14,107	520,001	505,895	36
32168 - Campus-wide Signage MasterPlan		36,040	32,675	3,365	(29,310)	(1)
32299 - Campus Contingency		3,726,461				
<b>2 - Evergreen Valley College</b>	<b>850,942</b>	<b>5,045,920</b>	<b>46,782</b>	<b>1,258,571</b>	<b>1,211,790</b>	<b>26</b>
<b><u>9 - District Services</u></b>						
39307 - Vehicle Replacement	792					
39399 - District/Districtwide Contingency		4,365,680		4,365,680	4,365,680	
39631 - EVC Student Housing Complex		15,000,000				
39632 - District Utility Capacity Upgrades	100,631	1,121,834	160,783	961,160	800,377	5

**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**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
39699 - Program Contingency		1,550,000		1,550,000	1,550,000	
39905 - Management and related costs		858,663	110,580	403,959	293,379	3
39999 - Election/Legal/EIR/DO Labor and Related		950,033		1,548,465	1,548,465	
<b>9 - District Services</b>	<b>101,423</b>	<b>23,846,211</b>	<b>271,363</b>	<b>8,829,264</b>	<b>8,557,902</b>	<b>32</b>
<b>Expense</b>	<b>953,062</b>	<b>38,877,318</b>	<b>318,144</b>	<b>39,742,040</b>	<b>39,423,895</b>	<b>124</b>
<b>41 - GO Bond Fund Meas X Series C-1</b>	<b>(953,062)</b>	<b>(38,877,318)</b>	<b>(318,144)</b>	<b>(39,742,040)</b>	<b>(39,423,895)</b>	<b>124</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$39,621,104</i>	<i>\$40,302,960</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$40,302,960</i>	<i>\$1,460,920</i>		

**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Income</b>						
<b>9 - District Services</b>						
488 - Local Revenue	535,964	200,000	500,000	350,000	(150,000)	(0)
<b>9 - District Services</b>	<b>535,964</b>	<b>200,000</b>	<b>500,000</b>	<b>350,000</b>	<b>(150,000)</b>	<b>(0)</b>
<b>Income</b>	<b>535,964</b>	<b>200,000</b>	<b>500,000</b>	<b>350,000</b>	<b>(150,000)</b>	<b>(0)</b>
46 - GO Bond Fund Meas X Series A-1	535,964	200,000	500,000	350,000	(150,000)	(0)

**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Expense</b>						
<b><u>1 - San Jose City College</u></b>						
31132 - New CTE Building	1,752,153	9,859,040		9,859,040	9,859,040	
31309 - SJCC Vehicles		4,158				
31313 - Small Cap Repairs - Fac Upgrds						
31355 - Student Center Bookstore Renov				1,139,832	1,139,832	
<b>1 - San Jose City College</b>	<b>1,752,153</b>	<b>9,863,197</b>		<b>10,998,872</b>	<b>10,998,872</b>	
<b><u>2 - Evergreen Valley College</u></b>						
32132 - Student Services Center	(386,627)	954,981	153,775	755,143	601,369	4
32156 - General Education Building	198,248	82,816	38,143	44,673	6,530	0
<b>2 - Evergreen Valley College</b>	<b>(188,379)</b>	<b>1,037,797</b>	<b>191,918</b>	<b>799,816</b>	<b>607,898</b>	<b>3</b>
<b><u>9 - District Services</u></b>						
39625 - SJCC Land Acquisition	8,642					
39706 - Technology/Security	293,605	4,233,452	77,267	4,146,585	4,069,318	53
39714 - Data Center Acquisition & Impl	2,455					
39905 - Management and related costs		1,072,523		188,423	188,423	
39999 - Election/Legal/EIR/DO Labor and Related	(9,126)	1,597,821	4,063	1,845,333	1,841,270	453
<b>9 - District Services</b>	<b>295,577</b>	<b>6,903,796</b>	<b>81,330</b>	<b>6,180,342</b>	<b>6,099,011</b>	<b>75</b>
<b>Expense</b>	<b>1,859,351</b>	<b>17,804,790</b>	<b>273,248</b>	<b>17,979,030</b>	<b>17,705,782</b>	<b>65</b>
<b>46 - GO Bond Fund Meas X Series A-1</b>	<b>(1,859,351)</b>	<b>(17,804,790)</b>	<b>(273,248)</b>	<b>(17,979,030)</b>	<b>(17,705,782)</b>	<b>65</b>
<i>Beginning Fund Balance, July 1st</i>			\$18,108,001	\$18,334,753		
<i>Ending Fund Balance, June, 30th</i>			\$18,334,753	\$705,723		

**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>9 - District Services</u></b>						
488 - Local Revenue	5,963,807	2,200,000	3,100,000	2,800,000	(300,000)	(0)
9 - District Services	5,963,807	2,200,000	3,100,000	2,800,000	(300,000)	(0)
<b>Income</b>	<b>5,963,807</b>	<b>2,200,000</b>	<b>3,100,000</b>	<b>2,800,000</b>	<b>(300,000)</b>	<b>(0)</b>
49 - GO Bond Fund Meas X Series B-1	5,963,807	2,200,000	3,100,000	2,800,000	(300,000)	(0)

**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Expense</b>						
<b>1 - San Jose City College</b>						
31122 - Group II Equipment	809,689	1,722,564	35,113	707,684	672,571	19
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	8,776,271	3,160,223	(5,616,048)	(1)
31150 - ADA Improvements	32,100	2,480,602	130	3,725,513	3,725,383	28,657
31162 - Student Center Expansion		2,560,046		2,560,046	2,560,046	
31166 - Track & Field Renovation						
31170 - SJCC Elevator Modernization		89,212		89,212	89,212	
31173 - Mens Locker Room Demolition		2,237,985	2,347,267	824,907	(1,522,361)	(1)
31176 - General Education Building Fire Alarm Sys. Upgrades		425,257		425,257	425,257	
31177 - Campus Perimeter Security Fencing & Gates	267,486	3,713,986	1,608,978	1,913,125	304,147	0
31178 - Campus Wayfinding & Signage Updates & Improvements	102,117	2,163,861	296,326	599,115	302,789	1
31179 - Scoreboard Replacement	667,502	681,040	189,852	491,188	301,335	2
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				
31355 - Student Center Bookstore Renov				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	5,265,471	34
31705 - IT and Tech Equipment		5,468,543	416,698	144,190	(272,508)	(1)
<b>1 - San Jose City College</b>	<b>36,964,393</b>	<b>52,009,962</b>	<b>13,824,108</b>	<b>21,349,060</b>	<b>7,524,952</b>	<b>1</b>
<b>2 - Evergreen Valley College</b>						
32132 - Student Services Center	3,933,016	82,854	6,195	76,659	70,464	11
32134 - Language Arts Building	1,380	33,292				
32153 - Sequoia Upgrades/Nursing Add	4,264,771	138,375	17,863	119,072	101,210	6
32156 - General Education Building	1,280,114					
32157 - Student Activities Center		341,195				

**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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
32166 - Entry Road and Parking Lot	78,747	26,700		23,829	23,829	
32168 - Campus-wide Signage MasterPlan	113,623					
32299 - Campus Contingency		2,809,591				
32307 - Small Capital Repairs				8,040	8,040	
32318 - Small Cap Repairs - Fac Upgrd		3,937,082				
32320 - Soccer Field Fence Upgrades		200,000	85,932	114,068	28,136	0
32321 - Energy Monitoring-Based Commi				437,913	437,913	
32322 - Electrical Distri Analys&Impro				382,192	382,192	
32323 - Equipment Access Improvements				726,970	726,970	
32324 - EC Renovation&Equipment Replac				1,994,022	1,994,022	
32325 - BMS HVAC & Controls Upgrade				3,651,990	3,651,990	
32326 - Gas Smart Meters				437,913	437,913	
32327 - Electrical Smart Meters				1,167,768	1,167,768	
32328 - Water Usage Smart Meters				1,751,652	1,751,652	
32329 - New Field House Training Facil				19,723,565	19,723,565	
32330 - Admissions&Records Renovation				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)	(1)
<b>2 - Evergreen Valley College</b>	<b>9,672,162</b>	<b>12,624,337</b>	<b>479,596</b>	<b>33,248,792</b>	<b>32,769,195</b>	<b>68</b>
<b><u>9 - District Services</u></b>						
39301 - New District Services Building	91,381	100,971		100,971	100,971	
39303 - District Services Furn & Equip		9,403				
39307 - Vehicle Replacement		622,936	80,952		(80,952)	(1)
39313 - ADA Transition Plan Assessment	36	50,867				
39399 - District/Districtwide Contingency				1,692,350	1,692,350	
39625 - SJCC Land Acquisition	467,866	5,206,128	428,877	4,777,251	4,348,373	10
39629 - District Warehouse&Operations Facilities	2,176,719	13,962,263	6,254,074	7,636,182	1,382,109	0
39630 - East San Jose Expansion		4,998,650				
39632 - District Utility Capacity Upgrades	823,277	17,090,254	1,657,798	15,423,508	13,765,710	8

**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**

	<b>FY 2024-2025 ACTUALS</b>	<b>FY 2025-2026 ADOPTED BUDGET</b>	<b>FY 2025-2026 PROJECTED ACTUALS</b>	<b>FY 2026-2027 TENTATIVE BUDGET</b>	<b>VARIANCE (TEN - ACT)</b>	<b>% INCREASE (DECREASE)</b>
39699 - Program Contingency				4,661,084	4,661,084	
39706 - Technology/Security	5,878,805	4,072,035	26,306	9,045,729	9,019,423	343
39707 - DS Printing & Digital Imaging	7,741	175,946	110,613		(110,613)	(1)
39708 - DS Computer Replacement		6,271				
39709 - DS Network Storage/Servers	37,021	352,812				
39710 - DS Network Monitoring Appl's		50,000				
39712 - DW Security-Key Sys Upgrade						
39714 - Data Center Acquisition & Impl	144,000	31,830		31,830	31,830	
39715 - DW Physical Security		1,251,629	744	1,250,885	1,250,141	1,680
39905 - Management and related costs	100,207	8,797,908	95,875	2,350,616	2,254,741	24
39999 - Election/Legal/EIR/DO Labor and Related	(34,669)	7,583,310	219	7,286,948	7,286,729	33,215
<b>9 - District Services</b>	<b>9,692,384</b>	<b>64,363,213</b>	<b>8,655,458</b>	<b>54,257,354</b>	<b>45,601,896</b>	<b>5</b>
<b>Expense</b>	<b>56,328,939</b>	<b>128,997,512</b>	<b>22,959,162</b>	<b>108,855,205</b>	<b>85,896,043</b>	<b>4</b>
<b>49 - GO Bond Fund Meas X Series B-1</b>	<b>(56,328,939)</b>	<b>(128,997,512)</b>	<b>(22,959,162)</b>	<b>(108,855,205)</b>	<b>(85,896,043)</b>	<b>4</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$132,004,539</i>	<i>\$112,145,377</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$112,145,377</i>	<i>\$6,090,172</i>		

## **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 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>48 - Revenue</u>						
48830 - Contract Classes & Premiums Other Funds	1,255,892	1,500,000	1,250,300	1,500,000	249,700	0
48970 - Interfund Transfers In (85 fr 81)						
48989 - Interfund Transfers In (61 fr 10)	1,077,907	1,400,000	1,230,800	1,400,000	169,200	0
<b>48 - Revenue</b>	<b>2,333,799</b>	<b>2,900,000</b>	<b>2,481,100</b>	<b>2,900,000</b>	<b>418,900</b>	<b>0</b>
<b>Income</b>	<b>2,333,799</b>	<b>2,900,000</b>	<b>2,481,100</b>	<b>2,900,000</b>	<b>418,900</b>	<b>0</b>
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
55400 - Insurances	1,077,907	1,400,000	1,230,800	1,400,000	169,200	0
55410 - Self Insurance (Dental)	1,153,433	1,300,000	1,144,749	1,300,000	155,251	0
55420 - Self Insurance (Vision)	102,458	200,000	105,551	200,000	94,449	1
<b>55 - Other Operating Expenses and Services</b>	<b>2,333,799</b>	<b>2,900,000</b>	<b>2,481,100</b>	<b>2,900,000</b>	<b>418,900</b>	<b>0</b>
<b>Expense</b>	<b>2,333,799</b>	<b>2,900,000</b>	<b>2,481,100</b>	<b>2,900,000</b>	<b>418,900</b>	<b>0</b>
<b>61 - Self-Insurance Fund</b>						
<i>Beginning Fund Balance, July 1st</i>			<i>\$2,000,000</i>	<i>\$2,000,000</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$2,000,000</i>	<i>\$2,000,000</i>		

## **8F. FIDUCIARY TRUST & AGENCY FUNDS**

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

Student Fiduciary Funds 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 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>48 - Revenue</u>						
48890 - Other Local Income	39,356	120,000	80,200	120,000	39,800	0
<b>48 - Revenue</b>	<b>39,356</b>	<b>120,000</b>	<b>80,200</b>	<b>120,000</b>	<b>39,800</b>	<b>0</b>
<b>Income</b>	<b>39,356</b>	<b>120,000</b>	<b>80,200</b>	<b>120,000</b>	<b>39,800</b>	<b>0</b>
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
55830 - Other Operating Expense	111,757	120,000	95,000	120,000	25,000	0
<b>55 - Other Operating Expenses and Services</b>	<b>111,757</b>	<b>120,000</b>	<b>95,000</b>	<b>120,000</b>	<b>25,000</b>	<b>0</b>
<u>57 - Other Outgo</u>						
57600 - Other Payments to/for Students	1,120					
<b>57 - Other Outgo</b>	<b>1,120</b>					
<b>Expense</b>	<b>112,877</b>	<b>120,000</b>	<b>95,000</b>	<b>120,000</b>	<b>25,000</b>	<b>0</b>
<b>1 - San Jose City College</b>	<b>(73,521)</b>		<b>(14,800)</b>		<b>14,800</b>	<b>(1)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$200,666</i>	<i>\$185,867</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$185,867</i>	<i>\$185,867</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48890 - Other Local Income	70,721	109,000	61,088	109,000	47,912	1
<b>48 - Revenue</b>	<b>70,721</b>	<b>109,000</b>	<b>61,088</b>	<b>109,000</b>	<b>47,912</b>	<b>1</b>
<b>Income</b>	<b>70,721</b>	<b>109,000</b>	<b>61,088</b>	<b>109,000</b>	<b>47,912</b>	<b>1</b>
<b><u>Expense</u></b>						
<b><u>55 - Other Operating Expenses and Services</u></b>						
55830 - Other Operating Expense	39,309	109,000	71,000	109,000	38,000	1
<b>55 - Other Operating Expenses and Services</b>	<b>39,309</b>	<b>109,000</b>	<b>71,000</b>	<b>109,000</b>	<b>38,000</b>	<b>1</b>
<b><u>57 - Other Outgo</u></b>						
57532 - Direct Loan	300					
<b>57 - Other Outgo</b>	<b>300</b>					
<b>Expense</b>	<b>39,609</b>	<b>109,000</b>	<b>71,000</b>	<b>109,000</b>	<b>38,000</b>	<b>1</b>
<b>2 - Evergreen Valley College</b>	<b>31,112</b>		<b>(9,912)</b>		<b>9,912</b>	<b>(1)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$275,728</i>	<i>\$265,816</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$265,816</i>	<i>\$265,816</i>		

ii. Fund 72 Student Representation

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>48 - Revenue</u>						
488 - Local Revenue	83,002	83,100	71,700	74,000	2,300	0
<b>48 - Revenue</b>	<b>83,002</b>	<b>83,100</b>	<b>71,700</b>	<b>74,000</b>	<b>2,300</b>	<b>0</b>
<b>Income</b>	<b>83,002</b>	<b>83,100</b>	<b>71,700</b>	<b>74,000</b>	<b>2,300</b>	<b>0</b>
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
558 - Other Services	83,002	83,100	71,700	74,000	2,300	0
<b>55 - Other Operating Expenses and Services</b>	<b>83,002</b>	<b>83,100</b>	<b>71,700</b>	<b>74,000</b>	<b>2,300</b>	<b>0</b>
<b>Expense</b>	<b>83,002</b>	<b>83,100</b>	<b>71,700</b>	<b>74,000</b>	<b>2,300</b>	<b>0</b>
<b>72 - Student Representative Fund</b>						
<i>Beginning Fund Balance, July 1st</i>			<i>\$0</i>	<i>\$0</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$0</i>	<i>\$0</i>		

iii. Fund 48 Financial Aid

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>481 - Federal Revenue</u>						
10501 - Pell	21,633,154	22,595,000	19,353,235	22,595,000	3,241,765	0
10502 - SEOG	694,140	930,000	899,500	930,000	30,500	0
10503 - Direct Loan	861,571	882,771	686,558	882,771	196,213	0
32431 - 32431 Local Direct Loan	4,900		16,000	16,000		
<b>481 - Federal Revenue</b>	<b>23,193,765</b>	<b>24,407,771</b>	<b>20,955,293</b>	<b>24,423,771</b>	<b>3,468,478</b>	<b>0</b>
<u>486 - State Revenue</u>						
22001 - Cal Grant	2,608,030	2,292,559	2,100,814	2,292,559	191,745	0
22011 - Emergency Financial Aid	1,750					
22012 - Emergency F.A. Supplement	31,156	80,000		80,000	80,000	
22013 - Chafee Grant	172,500	205,000	171,500	205,000	33,500	0
<b>486 - State Revenue</b>	<b>2,813,436</b>	<b>2,577,559</b>	<b>2,272,314</b>	<b>2,577,559</b>	<b>305,245</b>	<b>0</b>
<u>488 - Local Revenue</u>						
00000 - User unspecified	290,807					
<b>488 - Local Revenue</b>	<b>290,807</b>					
<u>489 - Other Financing Sources</u>						
10502 - SEOG	77,628	87,564		87,564	87,564	
<b>489 - Other Financing Sources</b>	<b>77,628</b>	<b>87,564</b>		<b>87,564</b>	<b>87,564</b>	
<b>Income</b>	<b>26,375,636</b>	<b>27,072,894</b>	<b>23,227,607</b>	<b>27,088,894</b>	<b>3,861,288</b>	<b>0</b>
<u>Expense</u>						
<u>521 - Noninstructional Sal., Reg Full-time Sch</u>						
10501 - Pell	23,825	26,620	11,770	26,620	14,850	1
10502 - SEOG						
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>23,825</b>	<b>26,620</b>	<b>11,770</b>	<b>26,620</b>	<b>14,850</b>	<b>1</b>

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>523 - Noninstructional Sal., Non-reg Full-time</u></b>						
22012 - Emergency F.A. Supplement	15,165					
<b>523 - Noninstructional Sal., Non-reg Full-time</b>	<b>15,165</b>					
<b><u>558 - Other Services</u></b>						
00000 - User unspecified		290,807				
22012 - Emergency F.A. Supplement	(1,613)					
<b>558 - Other Services</b>	<b>(1,613)</b>	<b>290,807</b>				
<b><u>573 - Interfund Transfers Out</u></b>						
10502 - SEOG	11,517	18,000		18,000	18,000	
<b>573 - Interfund Transfers Out</b>	<b>11,517</b>	<b>18,000</b>		<b>18,000</b>	<b>18,000</b>	
<b><u>575 - Student Financial Aid</u></b>						
10501 - Pell	21,609,329	22,568,380	19,341,465	22,568,380	3,226,915	0
10502 - SEOG	760,251	999,564	899,500	999,564	100,064	0
10503 - Direct Loan	861,571	882,771	686,558	882,771	196,213	0
22001 - Cal Grant	2,608,030	2,292,559	2,100,814	2,292,559	191,745	0
22011 - Emergency Financial Aid	1,750					
22012 - Emergency F.A. Supplement	8,791	80,000		80,000	80,000	
22013 - Chafee Grant	172,500	205,000	171,500	205,000	33,500	0
32431 - 32431 Local Direct Loan	4,900		16,000	16,000		
<b>575 - Student Financial Aid</b>	<b>26,027,122</b>	<b>27,028,274</b>	<b>23,215,837</b>	<b>27,044,274</b>	<b>3,828,438</b>	<b>0</b>
<b><u>576 - Other Payments to/for Students</u></b>						
22012 - Emergency F.A. Supplement	8,813					
<b>576 - Other Payments to/for Students</b>	<b>8,813</b>					
<b>Expense</b>	<b>26,084,828</b>	<b>27,363,701</b>	<b>23,227,607</b>	<b>27,088,894</b>	<b>3,861,288</b>	<b>0</b>
<b>48 - Student Financial Assistance Fund</b>	<b>290,807</b>	<b>(290,807)</b>				

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>481 - Federal Revenue</u></b>						
10501 - Pell	10,393,690	10,051,000	8,501,365	10,051,000	1,549,635	0
10502 - SEOG	270,455	430,000	400,000	430,000	30,000	0
10503 - Direct Loan	478,800	500,000	473,262	500,000	26,738	0
32431 - 32431 Local Direct Loan	4,900		16,000	16,000		
<b>481 - Federal Revenue</b>	<b>11,147,845</b>	<b>10,981,000</b>	<b>9,390,627</b>	<b>10,997,000</b>	<b>1,606,373</b>	<b>0</b>
<b><u>486 - State Revenue</u></b>						
22001 - Cal Grant	1,435,934	1,140,635	956,484	1,140,635	184,151	0
22011 - Emergency Financial Aid						
22012 - Emergency F.A. Supplement	22,365	80,000		80,000	80,000	
22013 - Chafee Grant	160,000	185,000	128,750	185,000	56,250	0
<b>486 - State Revenue</b>	<b>1,618,299</b>	<b>1,405,635</b>	<b>1,085,234</b>	<b>1,405,635</b>	<b>320,401</b>	<b>0</b>
<b>Income</b>	<b>12,766,144</b>	<b>12,386,635</b>	<b>10,475,861</b>	<b>12,402,635</b>	<b>1,926,774</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>521 - Noninstructional Sal., Reg Full-time Sch</u></b>						
10501 - Pell	12,390	11,000	11,770	11,000	(770)	(0)
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>12,390</b>	<b>11,000</b>	<b>11,770</b>	<b>11,000</b>	<b>(770)</b>	<b>(0)</b>
<b><u>523 - Noninstructional Sal., Non-reg Full-time</u></b>						
22012 - Emergency F.A. Supplement	15,165					
<b>523 - Noninstructional Sal., Non-reg Full-time</b>	<b>15,165</b>					
<b><u>558 - Other Services</u></b>						
22012 - Emergency F.A. Supplement	(1,613)					
<b>558 - Other Services</b>	<b>(1,613)</b>					

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**

**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>573 - Interfund Transfers Out</u></b>						
10502 - SEOG	11,517	18,000		18,000	18,000	
<b>573 - Interfund Transfers Out</b>	<b>11,517</b>	<b>18,000</b>		<b>18,000</b>	<b>18,000</b>	
<b><u>575 - Student Financial Aid</u></b>						
10501 - Pell	10,381,300	10,040,000	8,489,595	10,040,000	1,550,405	0
10502 - SEOG	258,938	412,000	400,000	412,000	12,000	0
10503 - Direct Loan	478,800	500,000	473,262	500,000	26,738	0
22001 - Cal Grant	1,435,934	1,140,635	956,484	1,140,635	184,151	0
22011 - Emergency Financial Aid						
22012 - Emergency F.A. Supplement		80,000		80,000	80,000	
22013 - Chafee Grant	160,000	185,000	128,750	185,000	56,250	0
32431 - 32431 Local Direct Loan	4,900		16,000	16,000		
<b>575 - Student Financial Aid</b>	<b>12,719,872</b>	<b>12,357,635</b>	<b>10,464,091</b>	<b>12,373,635</b>	<b>1,909,544</b>	<b>0</b>
<b><u>576 - Other Payments to/for Students</u></b>						
22012 - Emergency F.A. Supplement	8,813					
<b>576 - Other Payments to/for Students</b>	<b>8,813</b>					
<b>Expense</b>	<b>12,766,144</b>	<b>12,386,635</b>	<b>10,475,861</b>	<b>12,402,635</b>	<b>1,926,774</b>	<b>0</b>
<b>1 - San Jose City College</b>						
<i>Beginning Fund Balance, July 1st</i>			\$0	\$0		
<i>Ending Fund Balance, June, 30th</i>			\$0	\$0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>481 - Federal Revenue</u></b>						
10501 - Pell	11,239,464	12,544,000	10,851,870	12,544,000	1,692,130	0
10502 - SEOG	423,685	500,000	499,500	500,000	500	0
10503 - Direct Loan	382,771	382,771	213,296	382,771	169,475	1
<b>481 - Federal Revenue</b>	<b>12,045,920</b>	<b>13,426,771</b>	<b>11,564,666</b>	<b>13,426,771</b>	<b>1,862,105</b>	<b>0</b>
<b><u>486 - State Revenue</u></b>						
22001 - Cal Grant	1,172,096	1,151,924	1,144,330	1,151,924	7,594	0
22011 - Emergency Financial Aid	1,750					
22012 - Emergency F.A. Supplement	8,791					
22013 - Chafee Grant	12,500	20,000	42,750	20,000	(22,750)	(1)
<b>486 - State Revenue</b>	<b>1,195,137</b>	<b>1,171,924</b>	<b>1,187,080</b>	<b>1,171,924</b>	<b>(15,156)</b>	<b>(0)</b>
<b><u>489 - Other Financing Sources</u></b>						
10502 - SEOG	77,628	87,564		87,564	87,564	
<b>489 - Other Financing Sources</b>	<b>77,628</b>	<b>87,564</b>		<b>87,564</b>	<b>87,564</b>	
<b>Income</b>	<b>13,318,685</b>	<b>14,686,259</b>	<b>12,751,746</b>	<b>14,686,259</b>	<b>1,934,514</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>521 - Noninstructional Sal., Reg Full-time Sch</u></b>						
10501 - Pell	11,435	15,620		15,620	15,620	
10502 - SEOG						
<b>521 - Noninstructional Sal., Reg Full-time Sch</b>	<b>11,435</b>	<b>15,620</b>		<b>15,620</b>	<b>15,620</b>	
<b><u>575 - Student Financial Aid</u></b>						
10501 - Pell	11,228,029	12,528,380	10,851,870	12,528,380	1,676,510	0
10502 - SEOG	501,313	587,564	499,500	587,564	88,064	0
10503 - Direct Loan	382,771	382,771	213,296	382,771	169,475	1

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
22001 - Cal Grant	1,172,096	1,151,924	1,144,330	1,151,924	7,594	0
22011 - Emergency Financial Aid	1,750					
22012 - Emergency F.A. Supplement	8,791					
22013 - Chafee Grant	12,500	20,000	42,750	20,000	(22,750)	(1)
<b>575 - Student Financial Aid</b>	<b>13,307,250</b>	<b>14,670,639</b>	<b>12,751,746</b>	<b>14,670,639</b>	<b>1,918,894</b>	<b>0</b>
<b>Expense</b>	<b>13,318,685</b>	<b>14,686,259</b>	<b>12,751,746</b>	<b>14,686,259</b>	<b>1,934,514</b>	<b>0</b>
<b>2 - Evergreen Valley College</b>						
<i>Beginning Fund Balance, July 1st</i>			\$0	\$0		
<i>Ending Fund Balance, June, 30th</i>			\$0	\$0		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>488 - Local Revenue</u>						
00000 - User unspecified	290,807					
<b>488 - Local Revenue</b>	<b>290,807</b>					
<b>Income</b>	<b>290,807</b>					
<u>Expense</u>						
<u>558 - Other Services</u>						
00000 - User unspecified		290,807				
<b>558 - Other Services</b>		<b>290,807</b>				
<b>Expense</b>		<b>290,807</b>				
<b>9 - District Services</b>	<b>290,807</b>	<b>(290,807)</b>				

iv. Fund 96 Scholarships

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48829 - Scholarships	312,603	310,378	277,140	277,140		
<b>48 - Revenue</b>	<b>312,603</b>	<b>310,378</b>	<b>277,140</b>	<b>277,140</b>		
<b>Income</b>	<b>312,603</b>	<b>310,378</b>	<b>277,140</b>	<b>277,140</b>		
<b><u>Expense</u></b>						
<b><u>57 - Other Outgo</u></b>						
57601 - Scholarships	312,603	310,378	277,140	277,140		
<b>57 - Other Outgo</b>	<b>312,603</b>	<b>310,378</b>	<b>277,140</b>	<b>277,140</b>		
<b>Expense</b>	<b>312,603</b>	<b>310,378</b>	<b>277,140</b>	<b>277,140</b>		
<b>2 - Evergreen Valley College</b>						
<i>Beginning Fund Balance, July 1st</i>		<i>\$0</i>	<i>\$0</i>			
<i>Ending Fund Balance, June, 30th</i>		<i>\$0</i>	<i>\$0</i>			

v. Fund 75 OPEB Trust

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<u>Income</u>						
<u>48 - Revenue</u>						
48861 - Dividend Income	1,681,244	1,745,135	1,745,135	1,845,000	99,865	0
48863 - Realized Gain/(Losses)	127,082	154,595	101,000	115,452	14,452	0
48864 - Unrealized Apprec (Deprec)	2,244,633	2,404,808	590,000	706,432	116,432	0
<b>48 - Revenue</b>	<b>4,052,959</b>	<b>4,304,537</b>	<b>2,436,135</b>	<b>2,666,884</b>	<b>230,749</b>	<b>0</b>
<b>Income</b>	<b>4,052,959</b>	<b>4,304,537</b>	<b>2,436,135</b>	<b>2,666,884</b>	<b>230,749</b>	<b>0</b>
<u>Expense</u>						
<u>55 - Other Operating Expenses and Services</u>						
55831 - Bank Charges	204,170	214,584	214,584	189,494	(25,090)	(0)
<b>55 - Other Operating Expenses and Services</b>	<b>204,170</b>	<b>214,584</b>	<b>214,584</b>	<b>189,494</b>	<b>(25,090)</b>	<b>(0)</b>
<u>57 - Other Outgo</u>						
57319 - Interfund Transfers Out (75 to 81)	2,496,199	2,587,839	2,587,839	2,642,637	54,798	0
<b>57 - Other Outgo</b>	<b>2,496,199</b>	<b>2,587,839</b>	<b>2,587,839</b>	<b>2,642,637</b>	<b>54,798</b>	<b>0</b>
<b>Expense</b>	<b>2,700,369</b>	<b>2,802,424</b>	<b>2,802,423</b>	<b>2,832,131</b>	<b>29,708</b>	<b>0</b>
<b>75 - Trust Fund OPEB</b>	<b>1,352,590</b>	<b>1,502,114</b>	<b>(366,288)</b>	<b>(165,247)</b>	<b>201,041</b>	<b>(1)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$40,330,989</i>	<i>\$39,964,701</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$39,964,701</i>	<i>\$39,799,454</i>		

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

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48853 - Retail Center Lease Revenue	593,782	686,600	686,600	686,600		
48993 - Interfund Transfers In (81 fr 75)	2,496,199	2,587,839	2,587,839	2,642,637	54,798	0
<b>48 - Revenue</b>	<b>3,089,981</b>	<b>3,274,439</b>	<b>3,274,439</b>	<b>3,329,237</b>	<b>54,798</b>	<b>0</b>
<b>Income</b>	<b>3,089,981</b>	<b>3,274,439</b>	<b>3,274,439</b>	<b>3,329,237</b>	<b>54,798</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>53 - Employee Benefits</u></b>						
53710 - Retiree Benefit - Inst	2,496,199	2,587,839	2,587,839	2,642,637	54,798	0
<b>53 - Employee Benefits</b>	<b>2,496,199</b>	<b>2,587,839</b>	<b>2,587,839</b>	<b>2,642,637</b>	<b>54,798</b>	<b>0</b>
<b><u>57 - Other Outgo</u></b>						
57326 - Interfund Transfers Out (81 to 85)	593,782	686,600	686,600	686,600		
<b>57 - Other Outgo</b>	<b>593,782</b>	<b>686,600</b>	<b>686,600</b>	<b>686,600</b>		
<b>Expense</b>	<b>3,089,981</b>	<b>3,274,439</b>	<b>3,274,439</b>	<b>3,329,237</b>	<b>54,798</b>	<b>0</b>
<b>81 - L/T Debt. - Retiree Benefit Fund</b>						
<i>Beginning Fund Balance, July 1st</i>			<i>\$0</i>	<i>\$0</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$0</i>	<i>\$0</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48672 - Secured Homeowners Exempt	63,268	68,889	68,889	71,300	2,411	0
48811 - Secured Property Tax Revenues	21,058,817	14,285,480	14,285,480	16,455,426	2,169,946	0
48812 - Supplemental Secured Prop. Tax	387,463	455,319	455,319	471,255	15,936	0
48813 - Unsecured Roll Property Taxes	863,859	732,000	732,000	757,620	25,620	0
48860 - Interest	369,119	247,000	247,000	255,645	8,645	0
<b>48 - Revenue</b>	<b>22,742,526</b>	<b>15,788,687</b>	<b>15,788,687</b>	<b>18,011,246</b>	<b>2,222,559</b>	<b>0</b>
<b>Income</b>	<b>22,742,526</b>	<b>15,788,687</b>	<b>15,788,687</b>	<b>18,011,246</b>	<b>2,222,559</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>57 - Other Outgo</u></b>						
57110 - Bond Redemption	19,555,000	20,260,000	20,260,000	15,710,000	(4,550,000)	(0)
57120 - Bond Interest Charges	2,554,360	1,785,750	1,785,750	1,290,566	(495,185)	(0)
57130 - Other Payment	6,238	8,500	8,500	10,000	1,500	0
<b>57 - Other Outgo</b>	<b>22,115,598</b>	<b>22,054,250</b>	<b>22,054,250</b>	<b>17,010,566</b>	<b>(5,043,685)</b>	<b>(0)</b>
<b>Expense</b>	<b>22,115,598</b>	<b>22,054,250</b>	<b>22,054,250</b>	<b>17,010,566</b>	<b>(5,043,685)</b>	<b>(0)</b>
<b>84 - L/T Debt - G.O. Bond Fd - Meas G 2004</b>	<b>626,928</b>	<b>(6,265,563)</b>	<b>(6,265,563)</b>	<b>1,000,680</b>	<b>7,266,243</b>	<b>(1)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$22,713,006</i>	<i>\$16,447,443</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$16,447,443</i>	<i>\$17,448,123</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Income</b>						
<b>48 - Revenue</b>						
48970 - Interfund Transfers In (85 fr 81)	593,782	686,600	686,600	686,600		
48994 - Interfund Transfers In (85 fr 10)	5,151,088	2,239,593	2,239,593	2,332,536	92,943	0
<b>48 - Revenue</b>	<b>5,744,871</b>	<b>2,926,193</b>	<b>2,926,193</b>	<b>3,019,136</b>	<b>92,943</b>	<b>0</b>
<b>Income</b>	<b>5,744,871</b>	<b>2,926,193</b>	<b>2,926,193</b>	<b>3,019,136</b>	<b>92,943</b>	<b>0</b>
<b>Expense</b>						
<b>57 - Other Outgo</b>						
57120 - Bond Interest Charges	2,744,871	2,926,193	2,926,193	3,019,136	92,943	0
<b>57 - Other Outgo</b>	<b>2,744,871</b>	<b>2,926,193</b>	<b>2,926,193</b>	<b>3,019,136</b>	<b>92,943</b>	<b>0</b>
<b>Expense</b>	<b>2,744,871</b>	<b>2,926,193</b>	<b>2,926,193</b>	<b>3,019,136</b>	<b>92,943</b>	<b>0</b>
<b>85 - L/T Debt - OPEB</b>	<b>3,000,000</b>					
<i>Beginning Fund Balance, July 1st</i>			<i>\$10,010,894</i>	<i>\$10,010,894</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$10,010,894</i>	<i>\$10,010,894</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b>Income</b>						
<b>48 - Revenue</b>						
48672 - Secured Homeowners Exempt	40,940	45,450	45,450	47,041	1,591	0
48811 - Secured Property Tax Revenues	12,161,446	12,093,830	12,093,830	13,286,048	1,192,218	0
48812 - Supplemental Secured Prop. Tax	249,769	279,193	279,193	288,965	9,772	0
48813 - Unsecured Roll Property Taxes	578,173	473,000	473,000	489,555	16,555	0
48860 - Interest	167,548	117,000	117,000	119,925	2,925	0
<b>48 - Revenue</b>	<b>13,197,876</b>	<b>13,008,473</b>	<b>13,008,473</b>	<b>14,231,534</b>	<b>1,223,061</b>	<b>0</b>
<b>Income</b>	<b>13,197,876</b>	<b>13,008,473</b>	<b>13,008,473</b>	<b>14,231,534</b>	<b>1,223,061</b>	<b>0</b>
<b>Expense</b>						
<b>57 - Other Outgo</b>						
57110 - Bond Redemption	6,380,000	7,030,000	7,030,000	7,650,000	620,000	0
57120 - Bond Interest Charges	6,335,957	6,164,235	6,164,235	6,008,408	(155,827)	(0)
57130 - Other Payment	5,403	6,500	6,500	8,000	1,500	0
<b>57 - Other Outgo</b>	<b>12,721,360</b>	<b>13,200,735</b>	<b>13,200,735</b>	<b>13,666,408</b>	<b>465,673</b>	<b>0</b>
<b>Expense</b>	<b>12,721,360</b>	<b>13,200,735</b>	<b>13,200,735</b>	<b>13,666,408</b>	<b>465,673</b>	<b>0</b>
<b>86 - L/T Debt - G.O Bond Fd Meas G 2010</b>	<b>476,516</b>	<b>(192,262)</b>	<b>(192,262)</b>	<b>565,126</b>	<b>757,388</b>	<b>(4)</b>
<i>Beginning Fund Balance, July 1st</i>			<i>\$10,888,903</i>	<i>\$10,696,641</i>		
<i>Ending Fund Balance, June, 30th</i>			<i>\$10,696,641</i>	<i>\$11,261,767</i>		

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**FY 2026-2027 Tentative 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	VARIANCE (TEN - ACT)	% INCREASE (DECREASE)
<b><u>Income</u></b>						
<b><u>48 - Revenue</u></b>						
48672 - Secured Homeowners Exempt	96,030	106,839	106,839	110,578	3,739	0
48811 - Secured Property Tax Revenues	27,061,765	28,078,336	28,078,336	30,208,183	2,129,848	0
48812 - Supplemental Secured Prop. Tax	587,990	670,929	670,929	694,411	23,483	0
48813 - Unsecured Roll Property Taxes	1,420,208	1,111,000	1,111,000	1,149,885	38,885	0
48860 - Interest	383,157	304,000	304,000	314,640	10,640	0
<b>48 - Revenue</b>	<b>29,549,150</b>	<b>30,271,103</b>	<b>30,271,103</b>	<b>32,477,698</b>	<b>2,206,594</b>	<b>0</b>
<b>Income</b>	<b>29,549,150</b>	<b>30,271,103</b>	<b>30,271,103</b>	<b>32,477,698</b>	<b>2,206,594</b>	<b>0</b>
<b><u>Expense</u></b>						
<b><u>57 - Other Outgo</u></b>						
57110 - Bond Redemption	15,495,000	8,385,000	8,385,000	9,865,000	1,480,000	0
57120 - Bond Interest Charges	22,316,765	21,716,059	21,716,059	21,267,617	(448,443)	(0)
57130 - Other Payment	7,680	12,000	12,000	12,000		
<b>57 - Other Outgo</b>	<b>37,819,445</b>	<b>30,113,059</b>	<b>30,113,059</b>	<b>31,144,617</b>	<b>1,031,557</b>	<b>0</b>
<b>Expense</b>	<b>37,819,445</b>	<b>30,113,059</b>	<b>30,113,059</b>	<b>31,144,617</b>	<b>1,031,557</b>	<b>0</b>
<b>87 - L/T Debt - GO Bond Measure X</b>	<b>(8,270,295)</b>	<b>158,044</b>	<b>158,044</b>	<b>1,333,081</b>	<b>1,175,037</b>	<b>7</b>
<i>Beginning Fund Balance, July 1st</i>			\$20,460,224	\$20,618,268		
<i>Ending Fund Balance, June, 30th</i>			\$20,618,268	\$21,951,349		



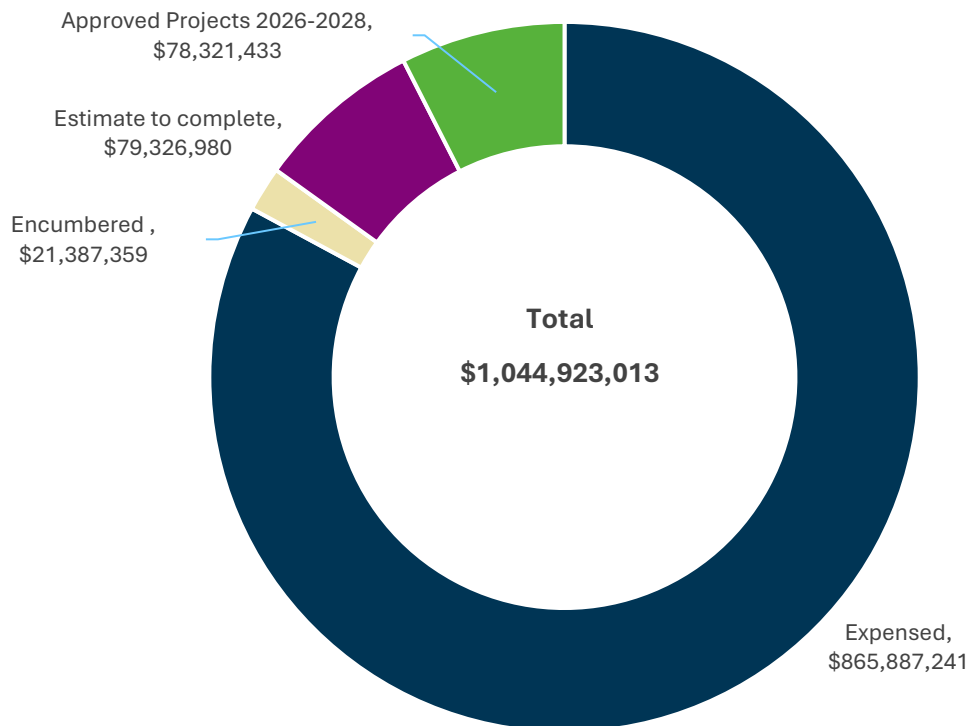
## 9. Capital Program

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 7.0 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 have 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



## 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
<b>Critical Systems Risk Reduction</b>					
	Electrical Distribution Analysis & Improvements • SJCC: \$382,192 • 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
<b>Access and Maintenance</b>					
	Equipment Access Improvements • SJCC: \$1,038,529 • 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
<b>Core Infrastructure Stabilization</b>					
	Building Management Systems (HVAC & Controls) • SJCC: \$4,960,199 • 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 • SJCC: \$6,976,497 • 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)
<b>Energy and Utility Visibility</b>					
	Electrical Smart Metering • SJCC: \$1,015,450 • 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 • SJCC: \$380,794 • 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 • SJCC: \$380,794 • 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 • SJCC: \$1,523,175 • 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

Project Group	Included Projects	Order of Magnitude Estimated Cost	Primary Need Addressed	Operational Impact	Estimated Savings or Avoided Cost
<b>High Impact Renovations</b>					
<i>SJCC-JG.2</i>	(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
<i>SJCC-B.2</i>	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
<i>SJCC-SC</i>	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
<i>SJCC-12.B</i>	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
<i>EVC-PE/PH</i>	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
<i>SJCC-C/R.1</i>	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
<i>SJCC-S</i>	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
<i>EVC-AR</i>	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 Aaa 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 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
<b>Total</b>	<b>940,704,605</b>	<b>386,483,670</b>	<b>1,327,188,275</b>

### 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%.

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>Total</b>	<b>\$ 46,530,000</b>	<b>\$31,198,881</b>	<b>\$77,728,881</b>



# 11. Department Descriptions and Performance

## 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.

## FY26 -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.
- 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 Jose 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 r dictate a specific minimum number of full-time faculty in proportion to the allotted FTES (known as the full time Faculty Obligation Number, or FON).  District reported actual FON of 234.1 FTEF, above FON compliance level of 149.8 in November 2025.
Total Work Environment	Work towards completion of bargaining unit negotiations for classified professionals and	In-Progress	Concluded formal negotiations for faculty bargaining unit in May 2026. Pending approvals and ratifications with bargaining unit and management.

	faculty (both expiring 06/30/2026)	In-Progress	Formal negotiations in progress with classified professionals' union as at May 2026.
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 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.

**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 2026-2032 with board adoption expected in Fall 2026.
Student Success Progress	Quarterly presentations to the Board on student success metrics	Goal Met	<p>Completed Quarterly Student Success Presentations:</p> <p>Access and Entry</p> <p>Early Momentum and Persistence</p> <p>Student Success Reports, Board Ends Scorecard, and Research Plan</p>



EVERGREEN  
VALLEY COLLEGE

EVERGREEN  
VALLEY COLLEGE



Name	Telephone Number
Address	Physical Address
City	State
Zip	Country

Psychology

Registration Form for the Summer of Evergreen Valley College

First Name	Last Name
Phone Number	Email Address
Registration Fee	Registration Code

# 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 <sup>(a)</sup>				2025-26 Approved Budget				2026-27 Tentative Budget				
	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	132.7	119.5	-	252.2	
Adjunct	131.8	116.9	-	248.7	131.8	116.9	-	248.7	131.8	116.9	-	248.7	
Administrator	24.8	22.0	15.8	62.6	31.0	27.0	24.0	82.0	31.0	26.0	24.0	81.0	
Classified Professional	117.8	118.9	75.0	311.7	126.1	130.9	98.4	355.4	126.1	127.1	98.4	351.6	
<b>Total</b>	<b>407.5</b>	<b>386.2</b>	<b>90.8</b>	<b>884.5</b>	<b>421.8</b>	<b>399.1</b>	<b>122.4</b>	<b>943.3</b>	<b>421.6</b>	<b>389.5</b>	<b>122.4</b>	<b>933.5</b>	

(a) Source: Fall 2025 CCCCO Data Mart MIS

(b) Source: District Master Position Control

## 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 Tentative Budget includes 252.2 Full-time Equivalent Faculty (FTEF). The FON obligation compliance number for Fall 2025 is 149.8 FTEF. The district is expected to comply with the FON in 2026.

	<b>Tentative Budget 2026-27</b>	<b>Fall 2025 Reporting</b>	<b>Fall 2024 Reporting</b>	<b>Fall 2023 Reporting</b>	<b>Fall 2022 Reporting</b>
FON	149.8	149.8	148.8	170.8	200.8
District Full-Time Faculty Reported	252.2	234.9	241.1	236.9	238.5
Compliance over (under) FON	102.4	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

	Object/ TOP Codes	Activity (ESCA) ECS B4362 A Instructional Salary Cost, AC 0100-5900 & AC 6100			Activity (ECSB) ECS 84362 B Total CEE AC 0100-6799		
		Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
<b>Academic Salaries</b>							
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	24,423,425	-	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	62,064,803	-	62,064,803
<b>Classified Salaries</b>							
Non-Instructional Salaries							
Regular Status	2100	-	-	-	27,740,999	-	27,740,999
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	-	777,037	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
<b>Exclusions</b>							
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	8000	-	-	-	-	-	-
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	5000	-	-	-	-	-	-
Library Books	5300	-	-	-	-	-	-
Equipment	5400	-	-	-	-	-	-
Equipment - Additional	5410	-	-	-	-	-	-
Equipment - Replacement	5420	-	-	-	-	-	-
Total Equipment		-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-
Other Outgo	7000	-	-	-	-	-	-
Total Exclusions		\$ 39,901	\$ -	\$ 39,901	\$ 3,418,729	\$ -	\$ 3,418,729
Total for ECS B4362, 50% Law		\$ 75,437,398	\$ -	\$ 75,437,398	\$ 150,733,989	\$ -	\$ 150,733,989
Percent of CEE (Instructional Salary Cost/Total CEE)		90.05%	0.00%	90.05%	100.00%	0.00%	100.00%
50% of Current Expense of Education		\$ -	\$ -	\$ -	\$ 75,366,995	\$ -	\$ 75,366,995

## 13B. Apportionment

<b>FY25-26 Apportionment</b>	<b>Funded FTES ( Funded) FY24/25</b>	<b>-4.02% Growth</b>	<b>FTES ( Funded) FY25/26</b>	<b>Fund Rate FY25/26</b>	<b>FY25/26 Funding</b>
Credit	9,750.75	(392.25)	9,358.50	\$5,440.51	50,915,013
Special Admit Credit	0.00	0.00	0.00	\$0.00	0
Non-Credit	146.25	(11.70)	134.55	\$4,567.26	614,525
<b>Total</b>	<b>9,897.00</b>	<b>(403.95)</b>	<b>9,493.05</b>		<b>51,529,538</b>
<b>FY25-26</b>					
Total Computational Revenue (TCR)					
I. Base Allocation Basic + FTES	\$68,646,838				
II. Supplemental Allocation	\$19,482,869				
III. Student Success Allocation	\$10,020,158				
SCFF Calculated Revenue (A)	\$98,149,865				
Prior Year SCFF Calculated Revenue + COLA (B)	\$97,517,541				
Hold Harmless Revenue (C)	\$97,063,490				
Stability Protection Adjustment	\$0				
Hold Harmless Protection Adjustments	\$0				
Revenue Entitlement (max of (A), (B) or (C))	\$98,149,865				
Estimated Property Taxes	153,176,537	(2.80% increase over last year)			
Est. Education Protection Account (Prop 55)	999,133				
Est. Student Enrollment Fee	4,898,911				
State General Fund Allocation	898,903				
Total Estimated Local/Prop 30 Revenue	159,973,484				
Excess Funds Over Revenue Entitlement	62,455,943				
<b>FY26-27 Apportionment</b>	<b>Funded FTES ( Funded) FY25/26</b>	<b>2.89% Growth</b>	<b>3-Year Average Funded FTES FY26/27</b>	<b>Fund Rate FY26/27</b>	<b>FY26/27 Funding</b>
Credit	9,358.50	270.11	9,628.61	\$5,604.81	53,966,562
Special Admit Credit	0.00	0.00	0.00	\$0.00	0
Non-Credit	134.55	1.97	136.52	\$4,705.19	642,337
<b>Total</b>	<b>9,493.05</b>	<b>272.08</b>	<b>9,765.13</b>		<b>54,608,899</b>
<b>FY26-27</b>					
Total Computational Revenue (TCR)					
I. Base Allocation Basic + FTES	\$68,952,672				
II. Supplemental Allocation	\$20,833,885				
III. Student Success Allocation	\$9,818,791				
SCFF Calculated Revenue (A)	\$99,605,348				
Prior Year SCFF Calculated Revenue + COLA (B)	\$99,786,920				
Hold Harmless Revenue (C)	\$97,063,493				
Stability Protection Adjustment	\$0				
Hold Harmless Protection Adjustments	\$0				
Revenue Entitlement (max of (A), (B) or (C))	\$99,786,920				
Estimated Property Taxes	158,537,716	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	999,133	(Based on Prior Year)			
Est. Student Enrollment Fee	4,898,911	(Based on Prior Year)			
State General Fund Allocation	898,903	(Based on Prior Year)			
Total Estimated Local/Prop 30 Revenue	165,334,663				
Excess Funds Over Revenue Entitlement	65,547,743				

### 13C. FY2026-27 SALARIES BY CLASSIFICATION

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

#### 10 - General Fund

	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 TENTATIVE BUDGET
<b>Academic Salaries</b>		
51111 - Regular Classroom - Unit	25,741,192	25,527,82
51140 - Sabbaticals - Reg Classroom	1,212,816	1,078,747
51211 - Other Contract Salaries - Unit	6,856,505	7,057,300
51240 - Sabbaticals-Oth Contract Sal	85,194	148,872
51310 - Hourly Instr - Day	16,819,132	17,323,706
51320 - Hourly Instr - Short-Term	49,703	51,194
51340 - Hourly Instr - Smr Session	2,534,511	2,610,546
51350 - Hourly Instr - Substitutes	924,354	900,366
51400 - Hrly Cert Sal-Non Teach	2,207,485	2,262,805
<b>Academic Salaries</b>	<b>56,430,891</b>	<b>56,961,357</b>
<b>Classified Salaries</b>		
52110 - Reg, Other Than Instruction - Un	21,928,785	22,695,136
52210 - Regular Instructional Aide - Uni	3,060,334	3,021,850
52310 - Hrly, Other Than Instruction	238,548	144,842
52320 - Student Assistants (Non-Inst)	58,063	58,063
52351 - Overtime	47,404	47,404
52410 - Hrly, Instructional Aide	450,608	427,608
52420 - Hrly, Instructional Tutors	131,105	151,105
<b>Classified Salaries</b>	<b>25,914,847</b>	<b>26,546,006</b>
<b>Magagement Salaries</b>		
51220- Mgmt Contract Salaries	5,166,299	5,405,872
52120 - Classified Managers Non Instr	5,659,719	6,820,366
52130 - Classified Supervisor Non Instr	2,036,789	1,863,939
52140 - Confidential Employees Non Instr	1,639,014	1,659,589
<b>Management Salaries</b>	<b>14,501,821</b>	<b>15,749,766</b>
<b>Total</b>	<b>96,847,559</b>	<b>99,257,128</b>

### 13D. Property Tax Data

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT											
Fund 10 Property Taxes - FY 24/25 Actual, FY25/26 Projection											
Property Tax Report Dated: 5/12/2026 Report											
Update Date: 5/12/2026											
<u>Historical Review and Basis for Future Budgeting</u>											
<u>Property Taxes</u>											
Description		FY 18-19	FY19-20	FY 20-21	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	\$ 417,760	\$ 415,287	\$ 406,020	\$ 399,610	\$ 392,317	\$ 397,450	\$ 381,245	\$ 374,000	\$ 387,090	\$ 400,638
Secured Roll	10-99-9999-00000-48811	\$ 83,766,415	\$ 90,361,326	\$ 94,970,897	\$ 99,532,439	\$ 107,300,856	\$ 113,483,894	\$ 119,119,511	\$ 123,976,000	\$ 128,315,160	\$ 132,806,191
Unitary & Railroad	10-99-9999-35801/35802-48811	\$ 1,031,069	\$ 981,002	\$ 993,845	\$ 1,066,073	\$ 1,129,881	\$ 1,212,895	\$ 1,314,897	\$ 1,423,000	\$ 1,472,805	\$ 1,524,353
Supplemental	10-99-9999-00000-48812	\$ 3,847,918	\$ 2,681,455	\$ 3,752,252	\$ 3,360,012	\$ 5,324,838	\$ 3,337,385	\$ 3,724,355	\$ 3,538,000	\$ 3,661,830	\$ 3,789,994
Unsecured	10-99-9999-00000-48813	\$ 7,145,744	\$ 6,873,915	\$ 7,188,631	\$ 6,640,645	\$ 7,192,714	\$ 7,588,899	\$ 7,848,458	\$ 8,067,000	\$ 8,349,345	\$ 8,641,572
<b>Sub-Total</b>		<b>\$ 96,208,906</b>	<b>\$ 101,312,985</b>	<b>\$ 107,311,645</b>	<b>\$ 110,998,779</b>	<b>\$ 121,340,606</b>	<b>\$ 126,020,523</b>	<b>\$ 132,388,466</b>	<b>\$ 137,378,000</b>	<b>\$ 142,186,230</b>	<b>\$ 147,162,748</b>
Overall % Changed compared to prior year		7.38%	5.31%	5.92%	3.44%	9.32%	3.86%	5.05%	3.77%	3.50%	3.50%
<u>One-time Funding</u>											
Description		FY 18-19	FY19-20	FY 20-21	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	\$ 1,986,822	\$ 2,450,103	\$ 2,856,776	\$ 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	\$ 4,718,135	\$ 8,632,185	\$ 9,253,720	\$ 9,007,744	\$ 11,114,908	\$ 11,930,686	\$ 12,822,750	\$ 12,280,000	\$ 12,709,800	\$ 13,154,643
<b>Sub-Total</b>		<b>\$ 6,704,957</b>	<b>\$ 11,082,288</b>	<b>\$ 12,110,496</b>	<b>\$ 12,163,389</b>	<b>\$ 14,585,707</b>	<b>\$ 15,837,965</b>	<b>\$ 16,923,836</b>	<b>\$ 16,116,575</b>	<b>\$ 16,680,655</b>	<b>\$ 17,264,478</b>
Overall % Changed compared to prior year		-11.95%	-95.45%	9.28%	0.44%	19.91%	8.59%	6.86%	-4.770%	3.50%	3.50%
TOTAL Property Tax & One-Time		\$ 102,913,863	\$ 112,395,273	\$ 119,422,141	\$ 123,162,168	\$ 135,926,313	\$ 141,858,488	\$ 149,312,302	\$ 153,494,575	\$ 158,866,885	\$ 164,427,226
TOTAL % Change compared to PY		5.87%	9.21%	6.25%	3.13%	10.36%	4.36%	5.25%	2.80%	3.50%	3.50%