SAN JOSÉ · EVERGREEN
Community College District

2024-25 QUARTER ONE

BUDGET REPORT

NOVEMBER 19, 2024

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

PRESENTED TO THE BOARD OF TRUSTEES
NOVEMBER 19, 2024

Prepared in collaboration with
Fiscal Services and Business Services Staff

SAN JOSÉ · EVERGREEN
Community College District

Preface

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

More importantly, the budget is also a moral document.

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

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

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2024-25 First Quarter Report

SUMMARY OF MAJOR CHANGES

The District has completed its financial analysis for the first quarter of operations (July 1, 2024 through September 30, 2024). This summary reports changes based on the budget and actual financial information for all the funds the District maintains as authorized by the California Education Code. The short description at the beginning of each fund report explains the purpose of the fund and recent financial trends that may have changed from the Adopted Budget.

Enrollment and Efficiency

General Purpose Fund

Under the 2024-25 Adopted Budget assumptions, we anticipate serving 10,550 resident and nonresident full-time equivalent students (FTES). This number reflects estimated resident enrollment of 9,850 FTES and non-resident enrollment of 700 FTES. Based on the most recent data for the fall census date, enrollment remained unchanged from fall 2023 to fall 2024, at 4,809 FTES. For fiscal year 2024-25 (FY2025), the District’s efficiency factor is budgeted at 27.2 FTES/FTEF, reflecting the continuing strategy of balancing student access as well as managing budget. The campus enrollment management teams continue to monitor student enrollment and course offerings to determine if changes need to be made to the current approach.

Revenues

- Total revenues for the first quarter FY2024-25 reflect a $0.2 million decrease compared to the previous year's first quarter actuals, from $8.0M to $7.8M. This slight decrease is primarily due to lower state apportionment related to unrestricted lottery funds ($0.1M), and lower income ($0.1M) due to the timing of local billing and collections.
- Enrollment revenues increased slightly for the first quarter FY2024-25 at $6.5M, which is $0.2M higher than the prior year first quarter FY2023-24. Although the total FTES is unchanged from the first quarter of the prior year, the nonresident tuition has increased.
- Local property taxes amounted to $0.4M in the first quarter FY2024-25, unchanged from the prior year first quarter FY2023-24. The revenues are low as first quarter property tax receipts from the county have not been received, and will be recorded in the next quarter. The County Tax Assessor projected the first tax data point for the year from September 6 with an estimated increase of 4.00%.

Expenditures

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

- The certificated salaries category has experienced a 5.5% increase when compared to the prior first quarter. The increase is attributed to the 4% salary increase and filling of certificated vacancies.
- The classified salaries category experienced a 12.6% increase when compared to the prior first quarter. The increase is attributed to the 4% salary increase, along with filling vacant classified positions.
- The benefits category experienced an increase of 8.7% when compared to the prior first quarter. This rise is primarily attributed to a 6% increase in health benefits costs and an increase in the PERS required employer contribution rate from 26.68% to 27.05%.
- The projections for certificated, classified and benefits categories may change as the year progresses as positions are filled with new hires and decisions are made on staffing priorities. We will continue to monitor these balances and update the projections accordingly.
- The District transferred the full amount of $1.25M to Fund 19 to support the East San Jose dual enrollment program in the first quarter this year. In the prior year, these funds were transferred in the second quarter. The District also transferred $0.9M in the first quarter this year to Fund 61 for Self-Insurance for ongoing one-time settlement payments related to the Schools Excess Liability Fund JPA.

Fund Balance

The District has a fund balance is $39.5 million for the first quarter compared to the projected $38.9M in the 2024-25 Adopted Budget. In the coming quarters, the District will have a clearer view of the projected fund balance break down to estimate carryforwards and the Budget Stabilization Fund balance.

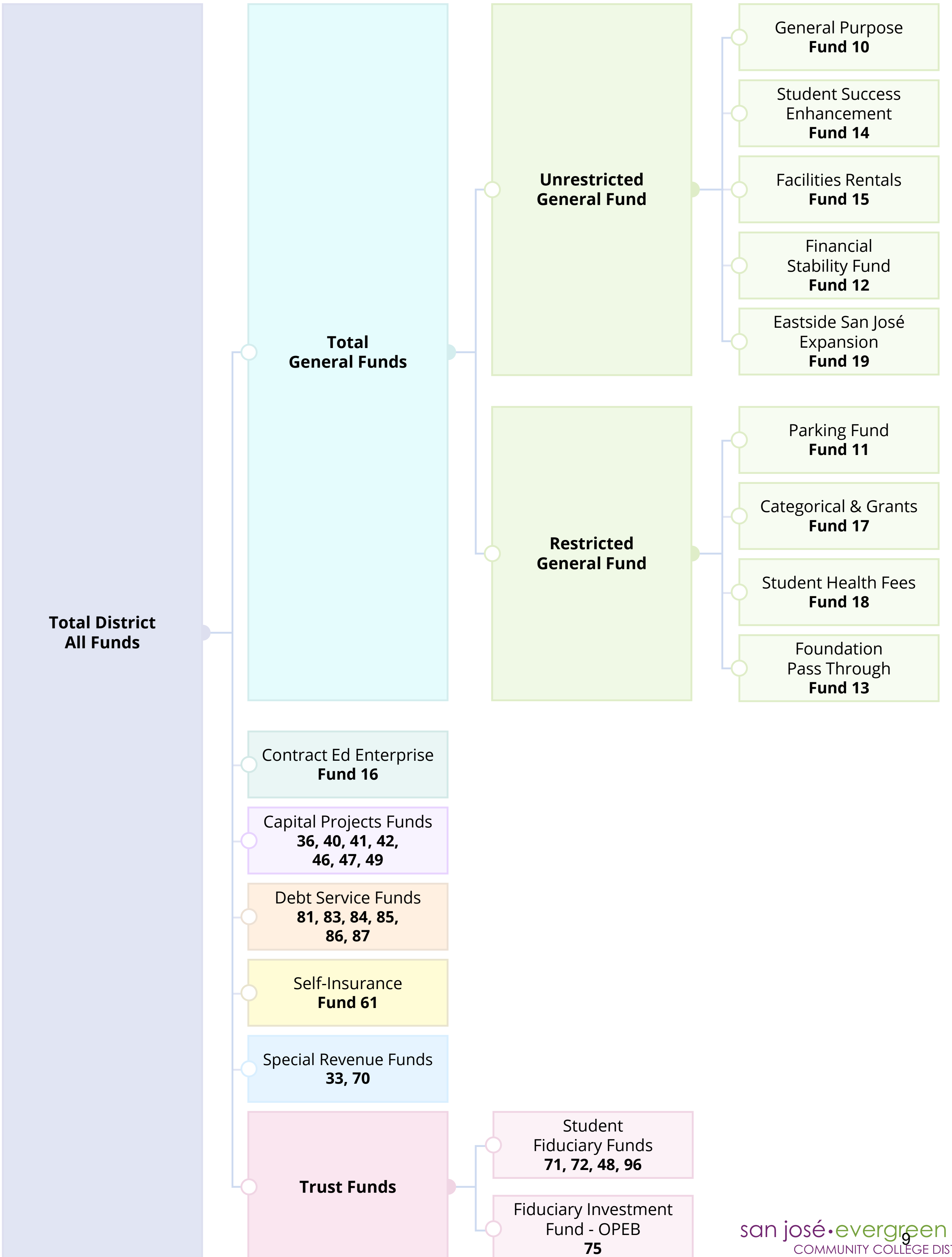
Restricted and Categorical Funds

The Restricted and Categorical Funds, as well as Capital Outlay Funds, have seen significant changes to their FY2024-25 budgets, with reduction in funding and new funding related to a few new programs. Under the 2022 Budget Act, a statewide, one-time allocation of $840.7M and $150M was allocated respectively to the Physical Plant & Instructional Support Fund and Retention & Enrollment Outreach Fund. However, the allocation was reduced under the 2023 Budget Act to $346.4M available across 2022-23 and 2023-24 for Physical Plant & Instructional Support and to $94.6M for Retention and Enrollment Fund. Unfortunately, the 2024-25 Budget Act did not provide funding for the Physical Plant and Instructional Support program. The Chancellor's Office will continue to advocate for funding with the information provided by the scheduled maintenance and instructional support 5-Year Plan submissions.

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

1. Trustees to provide the Chancellor and staff with policy framework for managing an “appropriate” fund balance & structural balance.
2. Affirm a “student centered” approach that ensures our values of opportunity, equity, and social justice.
3. Compliance with accreditation standards.
4. Distinguish between on-going vs. one-time resources and expenses. One-time funds shall not be used to fund continuing programs or activities.
5. Manage all resource allocations or funding reductions systematically to maximize student equity and success.
6. Seek efficiencies and revenue opportunities.
7. Establish and maintain an employee salary and compensation structure that is competitive among the Bay 10 Community College Districts.
8. Maintain a minimum 7% Unrestricted General Fund reserve consistent with board policy.
9. Budget Stabilization Fund
    a. Board authority required to access.
    b. Access during economic downturn.
    c. Access to avoid or delay staffing reductions for non-grant funded positions.
    d. Replenish in healthy fiscal times.
    e. Maintain a Budget Stabilization Fund at no less than 2.5% of the annual unrestricted general fund expenses.
10. Establish and maintain a balanced funding model that is centered on our mission, vision, values, Board Ends Policies, and strategic plan.
11. Property Tax projections will be based on 3.5% growth and will be adjusted each period based on County Tax Collector updates.
12. Adopted Budgets and Quarterly Reports will include long-term revenue and expenditure forecasts, enrollment trends, and financial risk analysis.
13. Use data to inform decision making.
14. Seed Student Opportunity and Access Revenue/Promise from current land-lease proceeds.
15. Financially plan and budget for total cost of ownership, including building-related expenses, and program-related expenses.

DISTRICT FUNDS MAPPING
ALL FUNDS FLOW CHART



san josé·evergreen COMMUNITY COLLEGE DISTRICT

Unrestricted General Funds

The unrestricted general fund is used to account for resources available for the general purposes of district operations and support of its educational program. This fund includes board-designated monies which represent a commitment of unrestricted resources that are stipulated by the Board of Trustees to be used for a specific purpose. Such resources designations may be changed at the Board's discretion.

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

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

Fund 10 YTD Actuals

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
4 Revenues						
48 Revenues						
481 Federal Revenue	$2,300	$5,295	230%	$6,000	$8,218	137%
486 State Revenue	$11,572,547	$990,885	9%	$11,413,945	$848,625	7%
488 Local Revenue	$149,807,520	$7,020,809	5%	$158,632,586	$7,020,574	4%
489 Other Financing Sources	$302,306	$5,233	2%	$1,027,102	$0	-
Subtotal	**$161,684,673**	**$8,022,222**	**5%**	**$171,079,633**	**$7,877,417**	**5%**
5 Expenses						
51 Academic Salaries	**$58,550,350**	**$12,913,558**	**22%**	**$60,230,260**	**$13,705,853**	**23%**
52 Classified Salaries	**$33,956,177**	**$7,061,935**	**21%**	**$34,489,601**	**$7,956,036**	**23%**
53 Employee Benefits	**$47,121,431**	**$9,083,159**	**19%**	**$47,304,131**	**$9,876,209**	**21%**
54 Supplies and Materials	**$1,141,067**	**$127,430**	**11%**	**$1,152,340**	**$151,324**	**13%**
55 Other Operating Exp & Serv	**$19,904,412**	**$3,199,082**	**16%**	**$19,154,722**	**$3,961,583**	**21%**
56 Capital Outlay	**$288,747**	**($2,779)**	**-**	**$260,930**	**$28,493**	**11%**
57 Other Outgo	**$7,152,618**	**$975,979**	**14%**	**$8,728,307**	**$3,275,908**	**38%**
Subtotal	**$168,114,803**	**$33,358,364**	**20%**	**$171,320,291**	**$38,955,406**	**23%**
Total	**($6,430,130)**	**($25,336,142**		**($240,658)**	**($31,077,989)**	

Fund 10 YTD Actuals

1 San Jose City College

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD_ACTUAL	Actuals/Budget	Revised Budget	YTD_ACTUAL	Actuals/Budget
4 Revenues						
48 Revenues						
481 Federal Revenue	$2,300	$0	-	$6,000	$1,292	22%
486 State Revenue	$54,799	$15,345	28%	$58,403	$16,352	28%
488 Local Revenue	$4,699,300	$3,165,695	67%	$5,269,419	$2,867,791	54%
489 Other Financing Sources	$249,962	$1,748	1%	$203,077	$0	-
Subtotal	**$5,006,361**	**$3,182,788**	**64%**	**$5,536,899**	**$2,885,435**	**52%**
5 Expenses						
51 Academic Salaries	**$29,969,467**	**$6,278,059**	**21%**	**$31,135,141**	**$6,680,890**	**21%**
52 Classified Salaries	**$9,316,530**	**$2,111,831**	**23%**	**$9,601,458**	**$2,370,463**	**25%**
53 Employee Benefits	**$15,356,124**	**$3,438,875**	**22%**	**$15,735,957**	**$3,745,924**	**24%**
54 Supplies and Materials	**$383,144**	**$45,000**	**12%**	**$288,181**	**$28,049**	**10%**
55 Other Operating Exp & Serv	**$2,305,309**	**$166,910**	**7%**	**$2,303,272**	**$226,906**	**10%**
56 Capital Outlay	**$201,903**	**($7,452)**	**-**	**$76,903**	**$10,071**	**13%**
57 Other Outgo	**$175,979**	**$9,710**	**6%**	**$61,811**	**$32,000**	**52%**
Subtotal	**$57,708,455**	**$12,042,933**	**21%**	**$59,202,723**	**$13,094,303**	**22%**
Total	**($52,702,094)**	**($8,860,145)**	**17%**	**($53,665,824)**	**($10,208,868)**	**19%**

Fund 10 YTD Actuals

4 Milpitas Joint-Use Ed. Ctr

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
4 Revenues						
48 Revenues						
488 Local Revenue	$2,100	$40,067	1908%	$309,842	$265	0%
Subtotal	**$2,100**	**$40,067**	**1908%**	**$309,842**	**$265**	**0%**
5 Expenses						
51 Academic Salaries	**$46,886**	**$3,636**	**8%**	**$57,056**	**$9,208**	**16%**
52 Classified Salaries	**$582,046**	**$69,353**	**12%**	**$542,703**	**$138,953**	**26%**
53 Employee Benefits	**$448,940**	**$82,902**	**18%**	**$387,909**	**$96,465**	**25%**
54 Supplies and Materials	**$26,000**	**$6,746**	**26%**	**$32,100**	**$5,388**	**17%**
55 Other Operating Exp & Serv	**$110,676**	**$8,245**	**7%**	**$113,676**	**$17,268**	**15%**
57 Other Outgo	**$0**	**$0**	**-**			
Subtotal	**$1,214,548**	**$170,882**	**14%**	**$1,133,444**	**$267,282**	**24%**
Total	**($1,212,448)**	**($130,815)**	**11%**	**($823,602)**	**($267,017)**	**32%**

Fund 10 YTD Actuals

2 Evergreen Valley College

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
4 Revenues						
48 Revenues						
481 Federal Revenue	$0	$5,295	-	$0	$6,926	-
486 State Revenue	$72,028	$20,167	28%	$70,672	$19,789	28%
488 Local Revenue	$4,413,903	$3,337,784	76%	$5,319,605	$3,758,665	71%
489 Other Financing Sources	$47,344	$3,485	7%	$824,025	$0	-
Subtotal	**$4,533,275**	**$3,366,731**	**74%**	**$6,214,302**	**$3,785,380**	**61%**
5 Expenses						
51 Academic Salaries	**$28,147,677**	**$6,530,903**	**23%**	**$28,262,438**	**$6,910,027**	**24%**
52 Classified Salaries	**$10,798,413**	**$2,152,622**	**20%**	**$11,134,305**	**$2,403,332**	**22%**
53 Employee Benefits	**$17,022,418**	**$3,429,402**	**20%**	**$17,314,727**	**$3,709,882**	**21%**
54 Supplies and Materials	**$236,319**	**$27,238**	**12%**	**$252,400**	**$36,779**	**15%**
55 Other Operating Exp & Serv	**$1,453,208**	**$80,460**	**6%**	**$1,629,086**	**$113,637**	**7%**
56 Capital Outlay	**$31,484**	**$353**	**1%**	**$87,090**	**$37**	**0%**
57 Other Outgo	**$187,199**	**$1,000**	**1%**	**$87,564**	**$0**	**-**
Subtotal	**$57,876,718**	**$12,221,978**	**21%**	**$58,767,611**	**$13,173,694**	**22%**
Total	**($53,343,443)**	**($8,855,247)**	**17%**	**($52,553,309)**	**($9,388,314)**	**18%**

Fund 10 YTD Actuals

9 District Offices

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actual/Budget	Revised Budget	YTD Actual	Actual/Budget
4 Revenues						
48 Revenues						
486 State Revenue	$11,445,720	$955,373	8%	$11,284,870	$812,484	7%
488 Local Revenue	$140,692,217	$477,263	0%	$147,733,720	$393,853	0%
489 Other Financing Sources	$5,000	$0	-			
Subtotal	**$152,142,937**	**$1,432,636**	**1%**	**$159,018,590**	**$1,206,337**	**1%**
5 Expenses						
51 Academic Salaries	**$386,320**	**$100,960**	**26%**	**$775,625**	**$105,728**	**14%**
52 Classified Salaries	**$13,259,188**	**$2,728,129**	**21%**	**$13,211,135**	**$3,043,288**	**23%**
53 Employee Benefits	**$14,293,949**	**$2,131,980**	**15%**	**$13,865,538**	**$2,323,938**	**17%**
54 Supplies and Materials	**$495,605**	**$48,446**	**10%**	**$579,659**	**$81,108**	**14%**
55 Other Operating Exp & Serv	**$16,035,219**	**$2,943,467**	**18%**	**$15,108,688**	**$3,603,772**	**24%**
56 Capital Outlay	**$55,360**	**$4,320**	**8%**	**$96,937**	**$18,385**	**19%**
57 Other Outgo	**$6,789,441**	**$965,269**	**14%**	**$8,578,932**	**$3,243,908**	**38%**
Subtotal	**$51,315,082**	**$8,922,571**	**17%**	**$52,216,513**	**$12,420,127**	**24%**
Total	**$100,827,855**	**($7,489,935)**	**-**	**$106,802,077**	**($11,213,790)**	**-**

Fund 10 YTD Actual - Salaries

Fiscal Year	2024			2025		
Salaries	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
Classified Salaries						
52110 Reg, Other Than Instruction - Un	$20,584,761	$4,276,676	21%	$21,227,367	$5,014,506	24%
52111 Regular, Professional Growth	$3,500	$7,913	226%		$7,942	-
52210 Instructional Aide -Classified	$2,929,173	$544,183	19%	$2,974,213	$621,300	21%
52211 Inst Aide, Professional Growth		$663	-		$927	-
52310 Hrly, Other Than Instruction	$239,548	$45,861	19%	$237,348	$61,906	26%
52320 Student Assistants (Non-Inst)	$23,250	$9,908	43%	$1,250	$4,037	323%
52350 Substitutes		$42,713	-		$30,569	-
52351 Overtime	$51,404	$150,786	293%	$47,404	$94,287	199%
52410 Hrly, Instructional Aide	$238,492	$21,655	9%	$258,492	$70,310	27%
52420 Hrly, Instructional Tutors	$131,105	$36,101	28%	$131,105	$32,315	25%
52451 Instructional Overtime					$100	-
Subtotal	**$24,201,233**	**$5,136,459**	**21%**	**$24,877,179**	**$5,938,199**	**24%**
Faculty Salaries						
51111 Regular Classroom - Unit	$25,567,556	$4,438,311	17%	$25,470,875	$4,728,239	19%
51140 Sabbaticals - Reg Classroom	$944,704	$115,636	12%	$1,138,170	$177,194	16%
51211 Other Contract Salaries - Unit	$6,340,997	$1,280,929	20%	$6,170,655	$1,317,558	21%
51240 Sabbaticals-Oth Contract Sal	$155,426	$39,990	26%	$330,878	$90,240	27%
51310 Hourly Instr - Day	$14,767,500	$2,758,036	19%	$16,235,522	$3,128,667	19%
51320 Hourly Instr - Short-Term	$52,802	$36,806	70%	$49,703	$42,853	86%
51340 Hourly Instr - Smr Session	$2,830,263	$2,909,092	103%	$2,523,213	$2,769,118	110%
51350 Hourly Instr - Substitutes	$622,461		-	$980,296		-
51400 Hrly Cert Sal-Non Teach	$2,533,132	$211,866	8%	$2,291,125	$195,223	9%
Subtotal	**$53,814,841**	**$11,790,666**	**22%**	**$55,190,437**	**$12,449,092**	**23%**
Management Salaries						
51220 Mgmt Contract Salaries	$4,735,509	$1,122,892	24%	$5,039,823	$1,256,761	25%
52120 Classified Managers Non Instru	$6,330,611	$1,288,029	20%	$5,938,206	$1,276,331	21%
52130 Classified Supervisors Non Ins	$1,771,482	$326,222	18%	$1,921,889	$369,041	19%
52140 Confidential Employees Non Ins	$1,652,851	$311,225	19%	$1,752,327	$372,465	21%
Subtotal	**$14,490,453**	**$3,048,368**	**21%**	**$14,652,245**	**$3,274,598**	**22%**
Total	**$92,506,527**	**$19,975,493**	**22%**	**$94,719,861**	**$21,661,889**	**23%**

Fund 14 Student Success Enhancement Actuals

Fiscal Year	2024			2025		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
48 Revenues						
9 District Offices	$25,000	$25,000	100%	$25,000	$25,000	100%
Total	**$25,000**	**$25,000**	**100%**	**$25,000**	**$25,000**	**100%**

Fund 15 Facility Rentals

Fiscal Year	2024			2025		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
48 Revenues						
1 San Jose City College	$339,006	$24,801	7%	$225,000	$3,271	1%
2 Evergreen Valley College	$200,000	$15,594	8%	$200,000	$32,989	16%
Subtotal	**$539,006**	**$40,395**	**7%**	**$425,000**	**$36,260**	**9%**
52 Classified Salaries						
1 San Jose City College	$274,335	$68,745	25%	$304,794	$68,000	22%
2 Evergreen Valley College	$76,699	$19,300	25%	$88,793	$22,759	26%
Subtotal	**$351,034**	**$88,045**	**25%**	**$393,587**	**$90,759**	**23%**
53 Employee Benefits						
1 San Jose City College	$214,674	$50,012	23%	$232,642	$53,888	23%
2 Evergreen Valley College	$79,407	$19,366	24%	$86,429	$21,131	24%
Subtotal	**$294,081**	**$69,378**	**24%**	**$319,071**	**$75,019**	**24%**
54 Supplies and Materials						
1 San Jose City College	$80,300	$24,835	31%	$25,000	$0	-
2 Evergreen Valley College	$32,000	$0	-	$32,000	$0	-
Subtotal	**$112,300**	**$24,835**	**22%**	**$57,000**	**$0**	**-**
55 Other Operating Exp & Serv						
1 San Jose City College	$1,258,394	$5,949	0%	$1,594,109	$176	0%
2 Evergreen Valley College	$2,514,539	$0	-	$2,872,064	$602	0%
Subtotal	**$3,772,933**	**$5,949**	**0%**	**$4,466,173**	**$778**	**0%**
56 Capital Outlay						
2 Evergreen Valley College	$220,189	$0	-	$220,189	$0	-
Subtotal	**$220,189**	**$0**	**-**	**$220,189**	**$0**	**-**
Total	**($4,211,531)**	**($147,812)**	**4%**	**($5,031,020)**	**($130,296)**	**3%**

Fund 19 East San Jose

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
48 Revenues	$1,250,000	$0	-	$680,875	$680,875	100%
52 Classified Salaries	$128,482	$0	-	$221,780	$0	-
53 Employee Benefits	$83,049	$0	-	$157,379	$0	-
54 Supplies and Materials				$0	$0	-
55 Other Operating Exp & Serv	$1,250,000	$4,459	0%	$750,819	$0	-
2 Evergreen Valley College						
48 Revenues				$569,125	$569,125	100%
55 Other Operating Exp & Serv				$569,125	$0	-
57 Other Outgo				$569,125	$0	-
Total	**($211,531)**	**($4,459)**	**2%**	**($449,103)**	**$1,250,000**	**-**

Restricted General Funds

Restricted general funds are used to account for resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditures. Such externally imposed restrictions are to be contrasted with internally created designations imposed by the governing board on unrestricted monies. In general, unrestricted monies can be used for any legal purpose deemed necessary. Restricted monies are generally from an external source that requires the monies to be used for specific purposes.

Restricted General Grants and Categorical Funds are established for the District to receive financial assistance from Federal, State, and local agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Restricted Funds include the Parking Fund (Fund 11), the Foundation Pass-Through (Fund 13), Categorical and Grants (Fund 17), Student Health Fees (Fund 18).

Federal, State, and Local agencies frequently require that a district receiving special funding provide general fund dollars to the restricted program. This “match” varies by funding agency and may be in the form of a cash contribution to pay for specific expenditures, or it may be an “in-kind” contribution that is made through the allocation of existing district resources such as the use of a facility or use of equipment, utilities, or personnel.

The restricted general fund is used to account for categorical and special funded programs including Student Equity and Achievement Programs (SEAP), Disabled Students Programs and Services (DSPS), Extended Opportunity Programs and Services (EOPS), and California Work Opportunity and Responsibility to Kids (CalWORKs).

Adjustments for these programs will be made when funds are allocated to the District. Each of the categorical programs must balance its expenditures with expected revenues. These budgets will be updated throughout the year as entitlements and apportionments are revised and approved by the granting agencies.

A short description of the categorical programs is provided below:

CARE – Cooperative Agencies Resources for Education is designed to assist Extended Opportunity Programs and Services (EOPS) students who at the time of acceptance into CARE are recipients of TANF (Temporary Assistance for Needy Families) and CalWORKs (California Work Opportunity and Responsibility to Kids), and are single heads of household with children under 14 years old, to break the welfare-dependency cycle by completing college-level educational training programs, and therefore, become more employable and economically self-sufficient. In addition, grants and allowances for childcare, transportation, books, and supplies are provided to enhance the retention, persistence, graduation, and transfer rates of these highly motivated, but academically high risk students in their chosen educational objectives.

EOPS – Extended Opportunity Programs and Services program's primary goal is to encourage the enrollment, retention and transfer of students handicapped by language, social, economic and educational disadvantages, and to facilitate the successful completion of their goals and objectives in college. EOPS offers academic and support counseling, financial aid, and other support services.

DSPS – Disabled Students Programs and Services program provides support services, specialized instruction, and educational accommodations to students with disabilities so they can participate as fully, and benefit as equitably, from the college experience as their non-disabled peers.

Financial Aid – The Student Financial Assistance Program provides coordination, technical assistance and policy leadership for the California Community Colleges with respect to locally administered Federal, State and institutional financial aid programs. In addition, resources are provided for the Board Financial Assistance Program (BFAP). The largest allocation of the State grants is funded by the Workforce and Economic Development Program Grant. The purpose of the program is to advance the state's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement, technology deployment and business development consistent with the state's regional economies.

Lottery revenue restricted for instructional materials is included as State revenue and allocated to the colleges based on FTES.

Health Services Fund - Restricted fund for the operation of the Student Health Centers on both campuses. In accordance with Education Code Section 76355, expenditures are restricted to payment of the cost of health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center. The overall goal of the program is to help students maintain optimal health so they may successfully achieve their educational goals. The health services fee is currently $21/semester.

Parking Fund - Established for the receipt and accounting of parking fees and revenues from citations. Education Code Section 76360 authorizes community college districts to assess a parking fee either through semester permits or a daily parking fee.

The current fee schedule for the Fall/Spring semester is as follows:

EVC	SJCC
$45 - Automobiles permit	$45 - Automobiles permit without CCPGFW
$35 - Carpool permit	$25 - Carpool permit with CCPGFW
$25 - BOGFW recipients	$15 - Motorcycle permit
$15 - Motorcycle permit	
$3 - Daily Permit	

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

Fund 11 Parking Fund

Fiscal Year	2024			2025		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
48 Revenues						
9 District Offices	$1,507,646	$304,709	20%	$1,852,660	$332,700	18%
2 Evergreen Valley College	$243,000	$52,957	22%	$243,000	$48,016	20%
1 San Jose City College	$243,000	$49,142	20%	$243,000	$47,503	20%
Subtotal	**$1,993,646**	**$406,808**	**20%**	**$2,338,660**	**$428,219**	**18%**
52 Classified Salaries						
9 District Offices	$817,191	$196,495	24%	$902,983	$200,565	22%
2 Evergreen Valley College	$19,898	$5,541	28%	$22,081	$5,591	25%
1 San Jose City College	$15,916	$4,047	25%	$18,421	$4,578	25%
Subtotal	**$853,005**	**$206,083**	**24%**	**$943,485**	**$210,734**	**22%**
53 Employee Benefits						
9 District Offices	$622,787	$127,421	20%	$666,663	$121,278	18%
2 Evergreen Valley College	$16,085	$3,957	25%	$17,591	$4,261	24%
1 San Jose City College	$9,069	$2,225	25%	$10,221	$2,493	24%
Subtotal	**$647,941**	**$133,603**	**21%**	**$694,475**	**$128,032**	**18%**
54 Supplies and Materials						
9 District Offices	$3,200	$0	-	$12,200	$0	-
2 Evergreen Valley College	$0	$0	-	$1,500	$0	-
1 San Jose City College	$7,000	$0	-	$0	$3,560	-
Subtotal	**$10,200**	**$0**	**-**	**$13,700**	**$3,560**	**26%**
55 Other Operating Exp & Serv						
9 District Offices	$81,500	$54,687	67%	$178,500	$62,758	35%
2 Evergreen Valley College	$199,888	$3,005	2%	$193,500	$2,072	1%
1 San Jose City College	$188,000	$413	0%	$195,000	$0	-
Subtotal	**$469,388**	**$58,105**	**12%**	**$567,000**	**$64,830**	**11%**
56 Capital Outlay						
9 District Offices				$0	$21,064	-
2 Evergreen Valley College	$13,112	$0	-			
Total	**$0**	**$9,017**	**-**	**$120,000**	**($1)**	**-**

Fund 13 Foundation Pass Through

Fiscal Year	2024			2025		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
48 Revenues						
9 District Offices	$924,395	$109,266	12%	$967,278	$221,681	23%
Subtotal	**$924,395**	**$109,266**	**12%**	**$967,278**	**$221,681**	**23%**
51 Academic Salaries						
1 San Jose City College	$0	$8,235	-	$36,262	$9,042	25%
2 Evergreen Valley College	$0	$8,235	-	$30,085	$10,167	34%
9 District Offices	$0	$13,054	-	$33,159	$20,396	62%
Subtotal	**$0**	**$29,524**	**-**	**$99,506**	**$39,605**	**40%**
52 Classified Salaries						
9 District Offices	$549,453	$45,636	8%	$514,540	$108,929	21%
Subtotal	**$549,453**	**$45,636**	**8%**	**$514,540**	**$108,929**	**21%**
53 Employee Benefits						
1 San Jose City College	$0	$2,085	-	$9,118	$2,273	25%
2 Evergreen Valley College	$0	$2,613	-	$13,577	$545	4%
9 District Offices	$374,942	$29,410	8%	$330,537	$70,335	21%
Subtotal	**$374,942**	**$34,108**	**9%**	**$353,232**	**$73,153**	**21%**
Total	**$0**	**($2)**	**-**	**$0**	**($6)**	**-**

17 Grants/Categories - Revenue

Fiscal Year	2024			2025		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
1 San Jose City College						
4 Revenues						
1 Federal						
481 Federal Revenue	$3,347,735	$179,165	5%	$2,944,896	$0	-
Sub Total	**$3,347,735**	**$179,165**	**5%**	**$2,944,896**	**$0**	**-**
2 State						
486 State Revenue	$32,423,639	$5,112,535	16%	$31,763,580	$4,921,843	15%
Sub Total	**$32,423,639**	**$5,112,535**	**16%**	**$31,763,580**	**$4,921,843**	**15%**
3 Local Revenues						
486 State Revenue	$4,810	$0	-			
488 Local Revenue	$507,754	$0	-	$174,896	$75,000	43%
Sub Total	**$512,564**	**$0**	**-**	**$174,896**	**$75,000**	**43%**
Total	**$36,283,939**	**$5,291,700**	**15%**	**$34,883,372**	**$4,996,843**	**14%**

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
5 Expenses						
1 Federal						
10201 Federal Work Study	$373,725	$105,392	28%	$360,000	$84,798	24%
10401 VTEA Title I-C	$218,897	$28,082	13%	$291,416	$13,612	5%
10506 CRRSAA HEERF II	$702,560	$436,033	62%	$0	$9,410	-
10508 ARPA HEERF III	$651,710	$1,085,156	167%	$0	($1,613)	-
10509 ARPA HEERF III MSI	$0	$0	-			
10702 Title V Grant - Year 2				$0	$807	-
10721 Title V: GANAS - Y1	$0	$0	-			
10722 Title V: GANAS - Y2	$0	($3)	-			
10723 Title V: GANAS - Y3	$489,153	$180,702	37%	$593,766	$130,744	22%
10724 Title V: GANAS - Y4	$593,766	$4,989	1%	$299,328	$25,527	9%
10731 MESA SJSU Federal 21-22 Y1	$135,766	$17,320	13%	$135,766	$0	-
10733 MESA SJSU 23-24 Y3	$115,000	$25,856	22%	$124,634	$31,636	25%
10741 Title V: Si Se Puede - Y1				$1,069,374	$101,705	10%
10801 Veteran's Administration	$19,800	$0	-	$19,800	$0	-
11101 TANF	$47,359	$0	-	$50,811	$0	-
Subtotal	**$3,347,735**	**$1,883,527**	**56%**	**$2,944,896**	**$396,626**	**13%**
2 State						
20201 EOP&S	$1,906,515	$267,465	14%	$2,122,640	$545,727	26%
20203 NextUp	$628,223	$37,000	6%	$708,684	$17,013	2%
20211 Learning Aligned Employmt Prog	$1,151,419	$30,308	3%	$0	$0	-
20212 Equitable Placement, Planning	$365,000	$24,627	7%	$257,926	$27,478	11%
20301 DSP/Student Accessibility	$1,595,917	$227,132	14%	$1,784,182	$248,067	14%
20305 LGBTQ+	$133,922	$0	-	$91,195	$2,386	3%
20307 Student Transfer Achievement				$486,522	$54,389	11%

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
5 Expenses						
2 State						
20308 A2MEND	$27,296	$0	-	$982	$0	-
20309 Transfer Articul Ethnic Study	$48,695	$0	-	$29,664	$3,320	11%
20321 Common Course Numbering				$913,043	$0	-
20400 Student Equity & Achievement	$3,169,553	$480,850	15%	$3,364,739	$561,696	17%
20401 Student Success & Support Prog	$0	$798	-			
20405 Zero Textbook Cost Degree	$174,517	$27,007	15%	$166,067	$0	-
20408 Veteran Resource Center (SSSP)	$140,717	$4,756	3%	$114,480	$5,525	5%
20409 Dream Resource Liaison	$85,002	$6,981	8%	$82,049	$10,612	13%
20421 Basic Needs Centers	$432,635	$42,850	10%	$539,458	$62,721	12%
20422 Student Food House Spt-BasicNd	$485,201	$37,434	8%	$268,783	$34,260	13%
20423 Student Housing (Planning)	$235,000	$0	-	$229,002	$0	-
20429 Asian Amer HI Pcfc Islnd Stud	$280,297	$2,135	1%	$364,412	$18,026	5%
20702 IEPI Innovation&Effectiveness	$0	$14,037	-	$185,694	$6,698	4%
20711 Umoja Community Edu Foundation	$197,641	$28,150	14%	$100,594	$39,063	39%
20731 MESA State 22-23 Y1	$797,224	$32,197	4%	$850,549	$85,415	10%
20801 State Apport-Apprentices	$351,285	$82,745	24%	$1,407,703	$18,162	1%
20804 Apprent Pathways Demonstration				$200,000	$0	-
20811 CA Apprenticeship Initiative	$134,955	$3,198	2%	$38,057	$0	-
20812 CA Apprentice Init-Googl Elmwd	$338,297	$0	-	$402,319	$14,403	4%
20816 CA Apprentice Init - Teacher	$1,500,000	$0	-	$1,280,704	$56,894	4%
21001 County Excess Costs Serv-CALWORKS	$212,000	$10,810	5%	$212,000	$14,303	7%
21201 CALWORKS	$296,189	$97,284	33%	$359,706	$79,282	22%
21301 Financial Aid Administr SFAA	$321,065	$60,087	19%	$420,802	$94,232	22%
21302 Financial Aid Technology	$38,473	$0	-	$72,952	$0	-
21303 Fin Aid Admin SFAA - One Time				$120,192	$0	-

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
5 Expenses						
2 State						
21303 Fin Aid Admin SFAA - One Time				$120,192	$0	-
21401 Block Grant - Instr. Support	$974,769	$1,588	0%	$883,183	$0	-
21506 Block Grant - Phys Plant 21-22	$582,652	$453,117	78%			
21507 Block Grant - Phys Plant 22-23	$1,947,033	$296,429	15%	$1,227,871	$0	-
21508 Block Grant-Physic Plant 23-24				$33,098	$0	-
21611 Covid 19 Recovery Block Grant	$3,013,286	$74,409	2%	$803,167	$20,318	3%
22004 Guided Pathways Allocation	$354,821	$68,732	19%	$133,683	$63,849	48%
22005 Student Succ Completion Grant	$1,429,785	$5,298	0%	$880,329	$6,596	1%
22010 Immed Action-Retention/Outreac	$282,596	$40,910	14%	$92,267	$44,982	49%
22301 CARE	$113,130	$0	-	$127,827	$24,347	19%
22418 Rising Scholars Network 2.0	$210,375	$4,882	2%	$290,528	$58,181	20%
22419 Rising Scholars - Juvenile Jus				$1,545,454	$1,237	0%
22500 Lottery	$1,223,972	$24,080	2%	$1,282,825	$42,791	3%
22593 Cultural Competent Faculty PD	$0	$56,424	-			
22594 Culturally Respnse Pedag Pract	$286,817	$0	-	$138,519	$21,577	16%
25619 Adult Education Block Grant	$1,481,904	$169,126	11%	$1,416,785	$139,092	10%
25623 Healthcare Vocation - Adult Ed				$719,749	$0	-
25702 California College Promise	$819,218	$69,636	9%	$775,385	$85,262	11%
26202 Strong Workforce Local - Yr2	$1,402,821	$296,336	21%	$1,365,884	$377,346	28%
26203 Strong Workforce Local - Yr1	$1,365,884	$0	-	$1,065,390	$27,126	3%
26204 Strong Workforce Regional -Yr1	$751,236	$0	-	$570,364	$6,721	1%
26205 Strong Workforce Regional -Yr2	$746,552	$120,077	16%	$720,313	$135,680	19%
26219 Strong Workfrc K-12 R6				$96,000	$0	-
26313 Campus Safety & Sexual Assault	$11,744	$0	-			
26321 Cal Pathway to Law	$87,474	$600	1%	$58,862	$12,530	21%

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
5 Expenses						
2 State						
26322 Availabe for use	$0	$0	-			
26402 Mental Health Support Funds	$290,530	$18,024	6%	$360,996	$48,128	13%
Sub Total	**$32,423,639**	**$3,217,519**	**10%**	**$31,763,580**	**$3,115,435**	**13%**
3 Local Revenues						
31612 Sobrato Family Foundation	$190,099	$24,570	13%	$0	$0	-
31614 Takeoff: A Men of Color Innov.	$75,000	$0	-	$74,598	$0	-
32405 Gene Haas Foundation	$4,810	$0	-			
32418 SC Cnty Office of ReEntry Svs	$60,388	$0	-	$0	$0	-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Sub Total	**$803,095**	**$68,911**	**9%**	**$535,893**	**$51,623**	**10%**
Total	**$36,283,939**	**$5,151,933**	**14%**	**$34,883,372**	**$3,515,556**	**10%**

17 Grants/Categories - Revenue

Fiscal Year	2024			2025		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
2 Evergreen Valley College						
4 Revenues						
1 Federal						
481 Federal Revenue	$9,765,533	$38,761	0%	$3,487,484	$2,879	0%
489 Other Financing Sources	$67,119	$0	-			
Sub Total	**$9,832,651**	**$38,761**	**0%**	**$3,487,484**	**$2,879**	**0%**
2 State						
486 State Revenue	$28,992,509	$5,051,355	17%	$26,053,447	$5,889,994	23%
489 Other Financing Sources	$32,516	$0	-			
Sub Total	**$29,025,025**	**$5,051,355**	**17%**	**$26,053,447**	**$5,889,994**	**23%**
3 Local Revenues						
486 State Revenue	$64,531	$0	-	$23,690	$0	-
488 Local Revenue	$423,444	$26,400	6%	$321,183	$39,650	12%
Sub Total	**$487,975**	**$26,400**	**5%**	**$344,873**	**$39,650**	**11%**
Total	**$39,345,651**	**$5,116,516**	**13%**	**$29,885,804**	**$5,932,523**	**20%**

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
2 Evergreen Valley College						
5 Expenses						
1 Federal						
10201 Federal Work Study	$335,593	$46,900	14%	$304,485	$20,683	7%
10302 Trio - Upward Bound	$826,556	$78,620	10%	$923,865	$69,283	7%
10303 Trio - Talent Search	$557,021	$50,534	9%	$664,769	$93,505	14%
10311 AANAPISI Asian American	$723,573	$9,845	1%	$784,538	$82,521	11%
10401 VTEA Title I-C	$241,939	$28,124	12%	$244,276	$43,266	18%
10504 CARES ACT HigherEd Emgy Rlf	$14,353	$103	1%			
10505 CARES ACT HigherEd Emgy RlfMSI	$917	$16	2%			
10506 CRRSAA HEERF II	$556,073	$499,601	90%	$0	($2,264)	-
10507 CRRSAA HEERF II MSI	$517,075	$147	0%	$0	$769	-
10508 ARPA HEERF III	$4,191,509	$776,570	19%	$0	$23	-
10509 ARPA HEERF III MSI	$947,170	$0	-			
10801 Veteran's Administration	$8,053	$1,921	24%	$4,503	$0	-
10935 NSF S-STEM Biology	$589,522	$51,482	9%	$498,293	$52,500	11%
11101 TANF	$42,045	$2,565	6%	$40,255	$2,938	7%
11208 YESS-ILP	$22,500	$1,818	8%	$22,500	$4,316	19%
11301 CalFresh (CSU Chico)	$258,753	$34,717	13%			
Subtotal	**$9,832,651**	**$1,582,963**	**16%**	**$3,487,484**	**$367,540**	**11%**
2 State						
20201 EOP&S	$1,376,618	$200,148	15%	$1,465,261	$219,815	15%
20203 NextUp	$480,298	$7,960	2%	$468,615	$72,950	16%
20211 Learning Aligned Employmt Prog	$1,964,847	$0	-	$0	$0	-
20212 Equitable Placement, Planning	$421,362	$6,932	2%	$395,145	$47,943	12%
20301 DSP/Student Accessibility	$1,013,890	$155,017	15%	$1,302,081	$169,921	13%
20305 LGBTQ+	$134,438	$0	-	$199,372	$1,801	1%

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
2 Evergreen Valley College						
5 Expenses						
2 State						
20307 Student Transfer Achievement				$565,217	$27,653	5%
20308 A2MEND				$0	$0	-
20309 Transfer Articul Ethnic Study	$48,695	$0	-	$10,461	$7,906	76%
20321 Common Course Numbering				$913,043	$0	-
20400 Student Equity & Achievement	$3,035,649	$594,968	20%	$2,962,281	$611,331	21%
20401 Student Success & Support Prog				$0	$38,460	-
20403 Hunger Free Campus Support	$227	$0	-			
20405 Zero Textbook Cost Degree	$200,000	$0	-	$178,756	$4,165	2%
20408 Veteran Resource Center (SSSP)	$106,454	$16,860	16%	$102,367	$10,659	10%
20409 Dream Resource Liaison	$169,836	$4,660	3%	$160,837	$9,600	6%
20421 Basic Needs Centers	$458,870	$72,001	16%	$313,292	$64,265	21%
20422 Student Food House Spt-BasicNd	$490,067	$116,283	24%	$296,290	$0	-
20423 Student Housing (Planning)	$235,000	$0	-	$79,222	$0	-
20429 Asian Amer HI Pcfc Islnd Stud	$280,297	$0	-	$416,316	$0	-
20702 IEPI Innovation&Effectiveness	$66,524	$0	-			
20711 Umoja Community Edu Foundation	$238,165	$0	-	$238,165	$44,546	19%
20815 CA Apprentice Init - CARE	$500,000	$30,638	6%	$223,073	$63,180	28%
21001 County Excess Costs Serv-CALWORKS	$145,000	$36,719	25%	$145,000	$40,558	28%
21201 CALWORKS	$458,250	$37,827	8%	$431,140	$42,810	10%
21301 Financial Aid Administr SFAA	$409,171	$87,686	21%	$373,199	$92,132	25%
21302 Financial Aid Technology	$74,804	$0	-	$74,411	$13,816	19%
21303 Fin Aid Admin SFAA - One Time				$133,166	$0	-
21401 Block Grant - Instr. Support	$794,460	$0	-	$643,343	$0	-
21504 Block Grant - Phys Plant 19-20	$228	$0	-			
21506 Block Grant - Phys Plant 21-22	$209,683	$110,850	53%			

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
2 Evergreen Valley College						
5 Expenses						
2 State						
21507 Block Grant - Phys Plant 22-23	$1,565,595	$689,745	44%	$0	$0	-
21508 Block Grant-Physic Plant 23-24	$33,098	$0	-	$23,098	$0	-
21611 Covid 19 Recovery Block Grant	$2,853,286	$0	-	$2,853,286	$0	-
22004 Guided Pathways Allocation	$402,234	$20,924	5%	$241,975	$66,301	27%
22005 Student Succ Completion Grant	$1,916,170	$257,988	13%	$2,900,321	$197,909	7%
22010 Immed Action-Retention/Outreac	$867,167	$207,321	24%	$207,413	$36,473	18%
22301 CARE	$230,928	$13,416	6%	$191,014	$20,223	11%
22500 Lottery	$1,627,608	$19,697	1%	$1,741,006	$204	0%
22593 Cultural Competent Faculty PD	$50,435	$0	-	$50,435	$0	-
25598 Nursing Retention-Assoc Degree	$201,733	$18,479	9%	$201,733	$24,470	12%
25600 Nursing Faculty and Recruitmen	$17,946	$622	3%			
25601 Nursing Enrollment Growth Grnt	$0	$1,356	-	$0	$6,987	-
25619 Adult Education Block Grant	$392,877	$88,544	23%	$471,380	$62,579	13%
25702 California College Promise	$1,009,257	$129,722	13%	$991,870	$154,370	16%
26201 Strong Workforce Local - Yr3	$293,108	$0	-			
26202 Strong Workforce Local - Yr2	$1,308,161	$217,860	17%	$1,133,933	$204,403	18%
26203 Strong Workforce Local - Yr1	$1,211,256	$2,245	0%	$1,211,256	$41,988	3%
26204 Strong Workforce Regional -Yr1	$666,191	$0	-	$638,591	$0	-
26205 Strong Workforce Regional -Yr2	$550,027	$81,987	15%	$536,750	$108,302	20%
26206 Strong Workforce Regional -Yr3	$21,289	$0	-			
26209 Strong Workfrc Regional-RJV Y3	$38,360	$0	-			
26321 Cal Pathway to Law				$198,000	$0	-
26402 Mental Health Support Funds	$455,472	$48,286	11%	$371,332	$63,122	17%
Subtotal	**$29,025,025**	**$3,276,741**	**11%**	**$26,053,447**	**$2,570,842**	**7%**

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
⊟ **2 Evergreen Valley College**						
⊟ **5 Expenses**						
⊟ **3 Local Revenues**						
31612 Sobrato Family Foundation	$239,449	$10,713	4%	$130,740	$0	-
32426 Execelencia in Education	$12,500	$0	-	$9,324	($7,500)	-
32805 UCSD Space Grant Consortium	$9,071	$4,539	50%	$10,000	$8,025	80%
33413 Pure Good Fndn Workforce Dev	$49,013	$0	-	$49,013	$0	-
33414 Growth Sector	$64,531	$0	-	$23,690	$3,031	13%
33415 SV Com Fdn Higher Ed Anchor NW	$30,000	$0	-	$30,000	$0	-
33507 Dorothy D. Rupe Nursing	$20,000	$4,750	24%	$30,000	$4,998	17%
33513 YESS - Foster Youth	$1,305	$0	-			
34403 San Jose Promise Local -EBAY	$62,106	$0	-	$62,106	$0	-
Subtotal	**$487,975**	**$20,002**	**4%**	**344,873**	**$8,554**	**2%**
Total	**$39,345,651**	**$4,879,706**		**$29,885,804**	**$2,946,936**	**10%**

17 Grants/Categories - Revenue

Fiscal Year	2024			2025		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
9 District Offices						
4 Revenues						
2 State						
486 State Revenue	$3,282,265	$67,396	2%	$4,202,199	$203,507	5%
Subtotal	**$3,282,265**	**$67,396**	**2%**	**$4,202,199**	**$203,507**	**5%**
3 Local Revenues						
488 Local Revenue	$20,000	$0	-	$20,000	$0	-
Subtotal	**$20,000**	**$0**	**-**	**$20,000**	**$0**	**-**
Total	**$3,302,265**	**$67,396**	**2%**	**$4,222,199**	**$203,507**	**5%**

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 District Offices						
5 Expenses						
2 State						
20400 Student Equity & Achievement	$148,279	$15,160	10%	$156,119	$15,160	10%
21302 Financial Aid Technology	$20,897	$0	-	$20,897	$0	-
21506 Block Grant - Phys Plant 21-22	$0	$0	-			
21507 Block Grant - Phys Plant 22-23	$0	$0	-	$20,991	$0	-
21611 Covid 19 Recovery Block Grant	$743,042	$0	-	$736,337	$0	-
22507 Library Services Platform	$1,822	$0	-	$1,822	$0	-
22591 Classified Prof Devlp	$62,664	$0	-	$62,664	$0	-
22596 EEO Best Practices	$167,959	$0	-	$150,740	$0	-
22597 Equal Employment Opportunity	$345,603	$11,644	3%	$323,288	$12,094	4%
24102 Systemwide Tech Data Security	$792,000	$0	-	$1,729,343	$125,061	7%
26220 College Specific Allocation	$1,000,000	$0	-	$1,000,000	$0	-
Subtotal	**$3,282,265**	**$26,804**	**1%**	**$4,202,199**	**$152,315**	**4%**
3 Local Revenues						
32421 SC Cnty URJGENT Computer CEM	$20,000	$0	-	$20,000	$18,801	94%
Subtotal	**$20,000**	**$0**	**-**	**$20,000**	**$18,801**	**94%**
Total	**$3,302,265**	**$26,804**	**1%**	**$4,222,199**	**$171,116**	**4%**

17 Grants/Categories - Revenue

Fiscal Year	2024			2025		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
9 CEM						
4 Revenues						
1 Federal						
481 Federal Revenue	$331,150	$340	0%	$175,000	$0	-
Subtotal	**$331,150**	**$340**	**0%**	**$175,000**	**$0**	**-**
3 Local Revenues						
488 Local Revenue	$0	$0	-			
Subtotal	**$0**	**$0**	**-**			
Total	**$331,150**	**$340**	**0%**	**$175,000**	**$0**	**-**

17 Grants/Categories - Expense

Fiscal Year	2024			2025		
Location Group	Revised_Budget	YTD_ACTUAL	Actuals/Budget	Revised_Budget	YTD_ACTUAL	Actuals/Budget
9 CEM						
5 Expenses						
1 Federal						
10904 NSF INCLUDES Alliance Yr 4	$0	$340	-			
10905 NSF INCLUDES Alliance Yr 5	$331,150	$0	-	$175,000	$0	-
Subtotal	**$331,150**	**$340**	**0%**	**$175,000**	**$0**	**-**
2 State						
25619 Adult Education Block Grant	($129,221)	$32,378	-			
Subtotal	**($129,221)**	**$32,378**	**-**			
3 Local Revenues						
31601 United Way Bay Area (UWBA)	$129,221	$7,598	6%			
31613 Kaiser Permanente Benefits	$0	$2,849	-			
32418 SC Cnty Office of ReEntry Svs	$0	$2,849	-			
32421 SC Cnty URJGENT Computer CEM	$0	$0	-			
34301 Fresh Start Grant	$0	$2,849	-			
Subtotal	**$129,221**	**$16,145**	**12%**			
Total	**$331,150**	**$48,863**	**15%**	**$175,000**	**$0**	**-**

Fund 18 Health Fees - San Jose City College

1 San Jose City College

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
48 Revenues						
486 State Revenue	$0	$0	-			
488 Local Revenue	$220,257	$106,877	49%	$218,013	$104,871	48%
489 Other Financing Sources	$364,423	$67,760	19%	$61,811	$0	-
Subtotal	**$584,680**	**$174,637**	**30%**	**$279,824**	**$104,871**	**37%**
5 Expenses						
51 Academic Salaries	**$114,429**	**$8,304**	**7%**	**$126,147**	**$0**	**-**
52 Classified Salaries	**$54,718**	**$20,142**	**37%**	**$63,474**	**$29,506**	**46%**
53 Employee Benefits	**$118,870**	**$9,643**	**8%**	**$127,949**	**$13,526**	**11%**
54 Supplies and Materials	**$0**	**$0**	**-**	**$6,600**	**($270)**	**-**
55 Other Operating Exp & Serv	**$188,570**	**$17**	**0%**	**$4,550**	**$256**	**6%**
Subtotal	**$476,587**	**$38,106**	**8%**	**$328,720**	**$43,018**	**13%**
Total	**$108,093**	**$136,531**	**126%**	**($48,896)**	**$61,853**	**-**

Fund 18 Health Fees - Evergreen Valley College

2 Evergreen Valley College

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
48 Revenues						
486 State Revenue	$5,000	$0	-	$5,000	$0	-
488 Local Revenue	$328,636	$100,484	31%	$328,636	$109,628	33%
Subtotal	**$333,636**	**$100,484**	**30%**	**$333,636**	**$109,628**	**33%**
5 Expenses						
51 Academic Salaries	**$106,646**	**$17,294**	**16%**	**$112,517**	**$45,672**	**41%**
52 Classified Salaries	**$93,582**	**$20,905**	**22%**	**$99,957**	**$22,731**	**23%**
53 Employee Benefits	**$95,023**	**$19,130**	**20%**	**$102,315**	**$25,306**	**25%**
54 Supplies and Materials	**$8,123**	**$232**	**3%**	**$8,123**	**$1,108**	**14%**
55 Other Operating Exp & Serv	**$429,050**	**$0**	**-**	**$390,201**	**$0**	**-**
Subtotal	**$732,424**	**$57,561**	**8%**	**$713,113**	**$94,817**	**13%**
Total	**($398,788)**	**$42,923**	**-**	**($379,477)**	**$14,811**	**-**

Enterprise Funds

The Enterprise funds are used to account for the activities of the community and contract education programs of the District. The Budget and Accounting Manual and generally accepted accounting principles allow both types of business activities to be recorded in the enterprise funds when the intent of the governing board is to operate these programs as a distinct business operation. These funds consist of non-credit, fee supported community education programs and services offered at both campuses. Typical fee supported offerings consist of career focus classes, computer, health, fitness, and enrichment. Contract education offerings are required to be priced at a level that will recover the actual costs, including the administration of providing these programs.

Fund 16 Contract Ed Enterprise Fund

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
48 Revenues	$1,368,996	$119,891	9%	$143,452	$49,500	35%
Subtotal	**$1,368,996**	**$119,891**	**9%**	**$143,452**	**$49,500**	**35%**
5 Expenses						
51 Academic Salaries	$316,433	$13,171	4%	$129,673	$31,939	25%
52 Classified Salaries	$361,298	$113,024	31%	$78,783	$0	-
53 Employee Benefits	$213,371	$56,134	26%	$55,577	$6,600	12%
54 Supplies and Materials	$92,320	$1,857	2%	$40,851	$4,515	11%
55 Other Operating Exp & Serv	$640,066	$34,933	5%	$685,478	$15,995	2%
57 Other Outgo	$51,319	$0	-	$77,189	$6,750	9%
Subtotal	**$1,674,807**	**$219,119**	**13%**	**$1,067,551**	**$65,799**	**6%**
Total	**($305,811)**	**($99,228)**	**32%**	**($924,099)**	**($16,299)**	**2%**

Fund 70 Cafeteria

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
9 District Offices						
48 Revenues	$90,459	$19,836	22%	$98,887	$24,886	25%
Subtotal	**$90,459**	**$19,836**	**22%**	**$98,887**	**$24,886**	**25%**
5 Expenses						
1 San Jose City College						
52 Classified Salaries	$19,345	$3,428	18%	$21,378	$5,301	25%
53 Employee Benefits	$16,602	$2,666	16%	$18,110	$4,315	24%
2 Evergreen Valley College						
52 Classified Salaries	$23,910	$8,214	34%	$26,496	$9,201	35%
53 Employee Benefits	$16,365	$5,529	34%	$17,903	$6,072	34%
9 District Offices						
54 Supplies and Materials	$2,500	$0	-	$2,500	$0	-
55 Other Operating Exp & Serv	$11,737	$0	-	$12,500	$0	-
Subtotal	**$90,459**	**$19,837**	**22%**	**$98,887**	**$24,889**	**25%**
Total	**$0**	**($1)**	**-**	**$0**	**($3)**	**-**

Capital Projects Funds

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

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

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

Fund 36 Capital Outlay

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
00000 User Unspecified	$70,000	$15,607	22%	$70,000	$12,849	18%
35401 Redevelopment Agency Pass-Thru	$3,970,441	$0	-	$4,318,650	$0	-
Subtotal	**$4,040,441**	**$15,607**	**0%**	**$4,388,650**	**$12,849**	**0%**
5 Expenses						
00000 User Unspecified	$1,543,651	$256	0%	$2,445,191	$0	-
34702 Parking Infrastructure	$83,826	$0	-	$83,826	$0	-
39994 Non-Bond Admin Overhead	$296,548	$40,382	14%	$400,786	$94,110	23%
62501 SJCC Campus Modernization	$200,000	$0	-	$200,000	$0	-
62514 EVC Campus Modern-General	$317,000	$0	-	$317,000	$0	-
62535 DW Scheduled Maintenance	$653,000	$0	-	$678,000	$27,445	4%
62565 EVC Surplus Land Development	$300,000	$140	0%	$300,000	$0	-
62581 Higher Edu Stu. Housing 2022	$100,000	$0	-	$100,000	$0	-
62582 EVC Upgrade Soccer Turf	$0	$361,511	-			
62599 Downtown SJ Beautification	$15,000	$0	-	$15,000	$0	-
Subtotal	**$3,509,025**	**$402,289**	**11%**	**$4,539,803**	**$121,555**	**3%**
Total	**$531,416**	**($386,682)**	**-**	**($151,153)**	**($108,706)**	**72%**

Measure G-2010

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
31313 Small Cap Repairs - Fac Upgrds	$5,468,543		-	$5,468,543		-
31705 IT and Tech Equipment - SJCC	$5,468,543		-	$5,468,543		-
Subtotal	**$10,937,086**		**-**	**$10,937,086**		**-**
2 Evergreen Valley College						
32299 Campus Contingency - EVC	$4,730,000		-	$4,730,000		-
32318 Small Cap Repairs - Fac Upgrds	$3,937,082		-	$3,937,082		-
32705 IT & Tech Equipment - EVC	$2,270,000		-	$2,270,000		-
Subtotal	**$10,937,082**		**-**	**$10,937,082**		**-**
9 District Offices						
39999 Election/Legal/EIR/DO Labor			-			-
Subtotal			**-**			**-**
Total	**$21,874,168**		**-**	**$21,874,168**		**-**

Measure X 2016 Total

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
52 Classified Salaries	$205,994	$50,379	24%	$226,880	$53,052	23%
53 Employee Benefits	$151,436	$36,107	24%	$174,699	$34,721	20%
55 Other Operating Exp & Serv			-		$14,050	-
56 Capital Outlay		$3,404,933	-		$4,970,652	-
57 Other Outgo	$211,669,038		-	$150,199,345		-
Subtotal	**$212,026,468**	**$3,491,419**	**2%**	**$150,600,924**	**$5,072,475**	**3%**
2 Evergreen Valley College						
52 Classified Salaries		$2,673	-			
53 Employee Benefits		$1,348	-			
55 Other Operating Exp & Serv		$4,752	-		$117,937	-
56 Capital Outlay		$20,257,188	-		$2,259,329	-
57 Other Outgo	$115,060,026		-	$27,216,745		-
Subtotal	**$115,060,026**	**$20,265,961**	**18%**	**$27,216,745**	**$2,377,266**	**9%**
9 District Offices						
52 Classified Salaries	$1,516,108	$213,267	14%	$1,218,273	$234,945	19%
53 Employee Benefits	$974,504	$120,485	12%	$775,532	$123,104	16%
54 Supplies and Materials						-
55 Other Operating Exp & Serv		$106,586	-		$282,587	-
56 Capital Outlay		$701,204	-		$853,983	-
57 Other Outgo	$94,777,276		-	$113,792,841		-
Subtotal	**$97,267,888**	**$1,141,542**	**1%**	**$115,786,646**	**$1,494,619**	**1%**
Total	**$424,354,382**	**$24,898,922**	**6%**	**$293,604,316**	**$8,944,360**	**3%**

Internal Service Fund

The Self-Insurance Fund is the fund designated by Education Code 81602 to account for income and expenditures of self-insurance programs authorized by Education Code 72506(d). This fund is used for group insurance to provide for payments on deductible types of insurance policies, losses or payments arising from self-insurance programs, and losses or payments.

The Self-Insurance Fund shall operate as an Internal Service Fund using accounting principles specified in GASB Statement No. 10, “Accounting and Financial Reporting for Risk Financing and Related Insurance Issues”. In accordance with Internal Service Funds accounting, the Self-Insurance Fund shall charge other funds for their proportionate share of the estimated premiums, claims and expenses incurred plus contingencies, and reflect the receipt of money as revenue.

Fund 61 Self-Insurance

Fiscal Year	2024			2025		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 District Offices						
48 Revenues	$1,500,000	$297,610	20%	$2,700,000	$1,276,751	47%
55 Other Operating Exp & Serv	$1,500,000	$323,178	22%	$2,700,000	$1,301,385	48%
Total	**$0**	**($25,568)**	**-**	**$0**	**($24,634)**	**-**

Fiduciary Trust & Agency Funds

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

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

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

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

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

Fund 71 - Associated Students Trust Fund

Fiscal Year	2024			2025		
Object Group	Revised_Budget	YTD Actual	Actuals/Budget	Revised_Budget	YTD Actual	Actuals/Budget
4 Revenues						
1 San Jose City College						
48 Revenues	$75,155	$0	-	$120,000	$0	-
Subtotal	**$75,155**	**$0**	**-**	**$120,000**	**$0**	**-**
2 Evergreen Valley College						
48 Revenues	$76,200	$58	0%	$64,100	$328	1%
Subtotal	**$76,200**	**$58**	**0%**	**$64,100**	**$328**	**1%**
5 Expenses						
1 San Jose City College						
55 Other Operating Exp & Serv	$229,620	$0	-	$120,000	$3,187	3%
Subtotal	**$229,620**	**$0**	**-**	**$120,000**	**$3,187**	**3%**
2 Evergreen Valley College						
55 Other Operating Exp & Serv	$152,600	$6,627	4%	$76,100	$2,350	3%
57 Other Outgo	$0	($400)	-	$0	$300	-
Subtotal	**$152,600**	**$6,227**	**4%**	**$76,100**	**$2,650**	**3%**
Total	**($230,865)**	**($6,169)**	**3%**	**($12,000)**	**($5,509)**	**46%**

Fund 72 Student Representative Fund

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues						
48 Revenues						
1 San Jose City College	$35,000	$0	-	$38,000	$0	-
2 Evergreen Valley College	$37,000	$0	-	$41,000	$0	-
Subtotal	**$72,000**	**$0**	**-**	**$79,000**	**$0**	**-**
5 Expenses						
55 Other Operating Exp & Serv						
1 San Jose City College	$35,000	$0	-	$38,000	$0	-
2 Evergreen Valley College	$37,000	$0	-	$41,000	$0	-
Subtotal	**$72.000**	**$0**	**-**	**$79.000**	**$0**	**-**
Total	**$0**	**$0**	**-**	**$0**	**$0**	**-**

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

Fiscal Year	2024			2025		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell						
4 Revenues	$21,447,660	$3,654,715	17%	$21,082,573	$4,261,907	20%
5 Expenses	$21,447,660	$4,402,304	21%	$21,082,573	$4,954,080	23%
10502 SEOG						
4 Revenues	$832,771	$450	0%	$898,728	$0	-
5 Expenses	$832,771	$250,496	30%	$898,728	$330,725	37%
10503 Direct Loan						
4 Revenues	$1,334,000	$21,156	2%	$1,336,379	$65,374	5%
5 Expenses	$1,334,000	$74,450	6%	$1,336,379	$235,788	18%
10508 ARPA HEERF III						
5 Expenses	$0	($4,000)	-	$0	($200)	-
10599 Undefined Financial Aid Exp.						
5 Expenses				$0	$0	-
22001 Cal Grant						
4 Revenues	$2,202,308	$1,157,028	53%	$2,083,112	$1,326,052	64%
5 Expenses	$2,202,308	$165,667	8%	$2,083,112	$529,828	25%
22008 Immed Action-Emrgncy Fin Assis						
5 Expenses	$0	($4,000)	-			
22011 SFRF Emergency Financial Aid						
4 Revenues	$5,397	$0	-	$3,648	$0	-
5 Expenses	$5,397	$750	14%	$3,648	$1,750	48%
22012 Emergency F.A. Supplement						
4 Revenues	$134,008	$0	-	$107,717	$0	-
5 Expenses	$134,008	$0	-	$107,717	$8,791	8%
22013 Chafee Grant						
4 Revenues	$251,750	$12,500	5%	$256,750	$60,000	23%
5 Expenses	$251,750	$10,000	4%	$256,750	$57,500	22%
Total	**$0**	**($49,818)**	**-**	**$0**	**($404,929)**	**-**

Fund 48 Financial Aid - San Jose City College

Fiscal Year	2024			2025		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell						
4 Revenues	$8,903,660	$1,574,889	18%	$8,538,573	$2,065,768	24%
5 Expenses	$8,903,660	$1,961,557	22%	$8,538,573	$2,403,553	28%
10502 SEOG						
4 Revenues	$394,950	$450	0%	$387,479	$0	-
5 Expenses	$394,950	$144,324	37%	$387,479	$136,350	35%
10503 Direct Loan						
4 Revenues	$500,000	$0	-	$502,379	$28,755	6%
5 Expenses	$500,000	$32,757	7%	$502,379	$144,014	29%
10508 ARPA HEERF III						
5 Expenses	$0	($4,000)	-			
10599 Undefined Financial Aid Exp.						
5 Expenses				$0	$0	-
22001 Cal Grant						
4 Revenues	$1,259,831	$402,735	32%	$1,140,635	$590,064	52%
5 Expenses	$1,259,831	$31,955	3%	$1,140,635	$412,908	36%
22008 Immed Action-Emrgncy Fin Assis						
5 Expenses	$0	($4,000)	-			
22011 SFRF Emergency Financial Aid						
4 Revenues	$3,648	$0	-	$3,648	$0	-
5 Expenses	$3,648	$0	-	$3,648	$0	-
22012 Emergency F.A. Supplement						
4 Revenues	$107,717	$0	-	$107,717	$0	-
5 Expenses	$107,717	$0	-	$107,717	$0	-
22013 Chafee Grant						
4 Revenues	$180,000	$5,000	3%	$185,000	$55,000	30%
5 Expenses	$180,000	$5,000	3%	$185,000	$52,500	28%
Total	**$0**	**($184,519)**	**-**	**$0**	**($409,738)**	**-**

Fund 48 Financial Aid - Evergreen Valley College

Fiscal Year	2024			2025		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell						
4 Revenues	$12,544,000	$2,079,826	17%	$12,544,000	$2,196,139	18%
5 Expenses	$12,544,000	$2,440,747	19%	$12,544,000	$2,550,527	20%
10502 SEOG						
4 Revenues	$437,821	$0	-	$511,249	$0	-
5 Expenses	$437,821	$106,172	24%	$511,249	$194,375	38%
10503 Direct Loan						
4 Revenues	$834,000	$21,156	3%	$834,000	$36,619	4%
5 Expenses	$834,000	$41,693	5%	$834,000	$91,774	11%
10508 ARPA HEERF III						
5 Expenses				$0	($200)	-
22001 Cal Grant						
4 Revenues	$942,477	$754,293	80%	$942,477	$735,988	78%
5 Expenses	$942,477	$133,712	14%	$942,477	$116,920	12%
22011 SFRF Emergency Financial Aid						
4 Revenues	$1,750	$0	-			
5 Expenses	$1,750	$750	43%	$0	$1,750	-
22012 Emergency F.A. Supplement						
4 Revenues	$26,291	$0	-			
5 Expenses	$26,291	$0	-	$0	$8,791	-
22013 Chafee Grant						
4 Revenues	$71,750	$7,500	10%	$71,750	$5,000	7%
5 Expenses	$71,750	$5,000	7%	$71,750	$5,000	7%
Total	**$0**	**$134,701**	**-**	**$0**	**$4,809**	**-**

Fund 96 Scholarships

Fiscal Year Location Group	2024 Revised Budget	YTD Actual	Actuals/Budget	2025 Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College						
32409 Internal Scholarships Foundati						
4 Revenues	$100,000	$46,150	46%	$100,000	$71,372	71%
5 Expenses	$100,000	$46,150	46%	$100,000	$71,372	71%
32410 Internal Scholarships ASB						
4 Revenues	$20,000	$10,750	54%	$20,000	$6,250	31%
5 Expenses	$20,000	$10,750	54%	$20,000	$6,250	31%
32411 External Scholarships						
4 Revenues	$150,000	$57,312	38%	$268,082	$90,051	34%
5 Expenses	$150,000	$35,979	24%	$268,082	$85,956	32%
2 Evergreen Valley College						
32409 Internal Scholarships Foundati						
4 Revenues	$50,000	$26,613	53%	$50,000	$43,375	87%
5 Expenses	$50,000	$26,613	53%	$50,000	$43,375	87%
32410 Internal Scholarships ASB						
4 Revenues	$24,000	$8,600	36%	$24,000	$11,000	46%
5 Expenses	$24,000	$8,600	36%	$24,000	$11,000	46%
32411 External Scholarships						
4 Revenues	$123,427	$37,346	30%	$120,000	$94,500	79%
5 Expenses	$123,427	$30,406	25%	$120,000	$108,758	91%
Total	**$0**	**$28,273**	**-**	**$0**	**($10,163)**	**-**

Fund 75 Trust Fund OPEB

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 Assets						
19150 Investments	$0	$1,787,813	-	$0	($1,642,522)	-
Subtotal	**$0**	**$1,787,813**	**-**	**$0**	**($1,642,522)**	**-**
4 Revenues						
48861 Dividend Income	$1,833,199	$280,768	15%	$1,668,254	$255,566	15%
48863 Realized Gain/(Losses)	$113,677	($4,153)	-	$155,481	$77,934	50%
48864 Unrealized Apprec(Deprec)	$1,118,098	($1,570,115)	-	$2,996,256	$2,003,876	67%
Subtotal	**$3,064,974**	**($1,293,500)**	**-**	**$4,819,991**	**$2,337,376**	**48%**
5 Expenses						
55831 Bank Charges	$225,871	$49,490	22%	$206,344	$51,136	25%
57319 Interfund Trans Out (75 to 81)	$3,024,152	$444,823	15%	$2,676,150	$643,721	24%
Subtotal	**$3,250,023**	**$494,313**	**15%**	**$2,882,494**	**$694,857**	**24%**
Total	**($185,049)**	**$0**	**-**	**$1,937,497**	**($3)**	**-**

Fund 81 L/T Debt Retiree Benefit Fund

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD_Actual	Actuals/Budget	Revised Budget	YTD_Actual	Actuals/Budget
4 Revenues						
48853 Retail Center Lease Revenue	$593,782	$129,695	22%	$686,600	$129,695	19%
48993 Interfund Trans In (81 fr 75)	$3,024,152	$444,823	15%	$2,676,150	$643,721	24%
Subtotal	**$3,617,934**	**$574,518**	**16%**	**$3,362,750**	**$773,416**	**23%**
5 Expenses						
53710 Retiree Benefit - Inst	$3,024,152	$672,259	22%	$2,676,150	$643,721	24%
57326 Interfund Trans Out (81 to 85)	$593,782	$154,696	26%	$686,600	$129,696	19%
Subtotal	**$3,617,934**	**$826,955**	**23%**	**$3,362,750**	**$773,417**	**23%**
Total	**$0**	**($252,437)**	**-**	**$0**	**($1)**	**-**

Fund 85 L/T Debt OPEB

Fiscal Year	2024			2025		
Object Group	Revised Budget	YTD_ACTUAL	Actuals/Budget	Revised Budget	YTD_ACTUAL	Actuals/Budget
4 Revenues						
48970 Interfund Trans In (85 fr 81)	$593,782	$154,696	26%	$686,600	$129,696	19%
48994 Interfund Trans In (85 fr 10)	$2,151,748	$478,972	22%	$2,145,607	$428,356	20%
Subtotal	**$2,745,530**	**$633,668**	**23%**	**$2,832,207**	**$558,052**	**20%**
5 Expenses						
57120 Bond Interest Charges	$2,745,530	$633,668	23%	$2,832,207	$1,214,077	43%
Subtotal	**$2,745,530**	**$633,668**	**23%**	**$2,832,207**	**$1,214,077**	**43%**
Total	**$0**	**$0**	**-**	**$0**	**($656,025)**	**-**

Districtwide Legal

Fiscal Year	2024			2025		
Fund	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10 General Fund	$440,000	$83,966	19%	$672,450	$109,628	16%
19 East San Jose	$10,000	$859	9%			
36 Capital Projects Fund	$250,000	$140	0%	$250,000		-
40 GO Bond Fund Meas X Series C						-
46 GO Bond Fund Meas X Series A-1					$1,800	-
47 GO Bond Fund Meas X Series B		$3,402	-			
Total	**$700,000**	**$88,367**	**13%**	**$922,450**	**$111,428**	**12%**

Property Tax YTD Budget and Actuals

Fiscal Year	2024			2025		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
00000 User Unspecified						
48672 Secured Homeowners Exempt	$405,720	$0	-	$378,000	$0	-
48811 Secured Property Tax Revenues	$110,834,648	$0	-	$119,347,000	$0	-
48812 Supplemental Secured Prop. Tax	$4,868,640	$378,895	8%	$2,336,000	$287,423	12%
48813 Unsecured Roll Property Taxes	$7,444,755	$0	-	$7,677,000	$97,239	1%
48819 RDA Residual Pmts	$11,335,320	$0	-	$11,931,000	$0	-
Subtotal	**$134,889,083**	**$378,895**	**0%**	**$141,669,000**	**$384,662**	**0%**
35401 Redevelopment Agency Pass-Thru						
48818 RDA Passthru(AB1290)(47.5%)	$3,592,304	$0	-	$3,907,350	$0	-
Subtotal	**$3,592,304**	**$0**	**-**	**$3,907,350**	**$0**	**-**
35801 Unitary-Property Taxes						
48811 Secured Property Tax Revenues	$1,148,829	$0	-	$1,301,548	$0	-
Subtotal	**$1,148,829**	**$0**	**-**	**$1,301,548**	**$0**	**-**
35802 Unitary RailRoad-Property Taxe						
48811 Secured Property Tax Revenues	$20,721	$0	-	$23,452	$0	-
Subtotal	**$20,721**	**$0**	**-**	**$23,452**	**$0**	**-**
Total	**$139,650,937**	**$378,895**	**0%**	**$146,901,350**	**$384,662**	**0%**