EVC
College Budget Committee
14 October 2026

Anatomy of a Budget

Part 1- Revenues

EVERGREEN VALLEY COLLEGE

EVERGREEN VALLEY COLLEGE

Overview

Fund 10

- Revenues
- Expenditures
  - Budget Build/Preparation for next cycle

Fund 17

Insights

- Access
- Training
- Reports

EVERGREEN VALLEY COLLEGE

Revenue Limit or Student-Centered Funding Formula (SCFF) versus Community Supported or Basic Aid Districts

SCFF Elements

- Base Allocation
  - Basic Allocation
  - FTES
- Supplemental Allocation
- Student Success Allocation

EVERGREEN VALLEY COLLEGE

California Community Colleges
2025-26 Second Principal
San Jose-Evergreen CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)		$ 66,577,070
II. Supplemental Allocation		19,482,869
III. Student Success Allocation		9,973,293
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	$ 96,033,232
	2024-25 SCFF Calculated Revenue + COLA (B)	97,517,541
	Hold Harmless Revenue (C)	97,063,490
	Stability Protection Adjustment	1,484,309
	Hold Harmless Protection Adjustment	-
	2025-26 TCR (Max of A, B, or C)	**$ 97,517,541**

Revenue Sources

Property Tax & ERAF				$ 153,795,537
Less Property Tax Excess			Excess Tax School Entity	(63,313,516)
Student Enrollment Fees				5,167,250
Education Protection Account (EPA)	Minimum of at least $100 x Funded FTES	Funded FTES: 9,693.67	x Rate: $100.00	969,367
State General Fund Allocation				898,903

State General Fund Allocation			
General Fund Allocation	$ -		
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	898,903		
Subtotal State General Fund Allocation	**$898,903**		
Adjustment(s)	-		
State General Fund Allocation (Includes Deferral to be Paid in 2026-27)	**$898,903**	**Available Revenue**	**$ 97,517,541**
State General Fund Certification (Exhibit A)	**$788,040**	**2025-26 TCR (Max of A, B, or C)**	**97,517,541**
Deferral Amount	**$110,863**	0.0000% Revenue Deficit	$ -

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	**2023-24 Applied #3**	**2024-25 Applied #3**	**2025-26 Restoration**	**2025-26 Decline**	**2025-26 Adjustment**	**2025-26 Applied #1**	**2025-26 Applied #2**	**2025-26 Growth**	**2025-26 Funded**
Credit	9,776.58	9,750.75	-	(1,239.70)	-	8,511.05	9,346.13	-	9,346.13
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	-	-	-	269.77	-	269.77	269.77	-	269.77
CDCP	-	-	-	-	-	-	-	-	-
Noncredit	128.75	146.25	-	(68.48)	-	77.77	77.77	-	77.77
Total FTES=>>>	9,905.33	9,897.00	-	(1,038.41)	-	8,858.59	9,693.67	-	9,693.67
Total Values=>>>		$53,717,048	$0	($4,999,509)	$0	$48,717,538			
Change from PY to CY=>>>		($4,999,510)							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	**2025-26 Applied #2 Revenue**	**2025-26 Growth Revenue**	**2025-26 Rate $***	**2025-26 Total Revenue**
Credit	$50,847,727	$ -	$5,440.51	$50,847,727
Incarcerated Credit	-	-	$7,628.21	-
Special Admit Credit	2,057,861	-	$7,628.21	2,057,861
CDCP	-	-	$7,595.29	-
Noncredit	355,196	-	$4,567.26	355,196
Total	$53,260,784	$0		**$53,260,784**

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	**2025-26 Applied #3**	**2025-26 Unfunded FTES**	**2025-26 Unfunded FTES Value**
8,511.05	8,511.05	-	$ -
-	-	-	-
269.77	269.77	-	-
-	-	-	-
77.77	77.77	-	-
8,858.59	8,858.59	-	$ -

Total Value=>>> $48,717,538

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)

variable	r	s	t	n = s + t
FTES Category	**ECA FTES**	**Reported 320 2025-26 P2 FTES**	**ECA Applied**	**2025-26 Applied #0**
Credit	-	8,511.05	-	8,511.05
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	269.77	-	269.77
CDCP	-	-	-	-
Noncredit	-	77.77	-	77.77
Total	-	8,858.59	-	8,858.59

Definitions:	PY: 2024-25	CY: 2025-26
PY App#3: PY App#1 plus PY Growth, is the base for CY.		
CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
CY App#1: Base for CY plus any restoration, decline or adjustment.		
CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.		
CY App#3: CY App#1 plus Growth. Used as the base for the following year.		
CY Adjustment: Alignment of FTES to available resources.		
Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values		

Report produced on 6/9/2026 9:41 AM

SCFF Funding Components

- Property Taxes
- Enrollment Fees
- Apportionment
- EPA

EVERGREEN VALLEY COLLEGE

FUND 10 (000s)

REVENUES	SJCC	EVC	DO	SJECCD EXT	TOTAL
Federal			-		-
State			12,161		12,161
Local	4,709	5,366	161,074		171,149
	4,709	5,366	173,235		183,310
EXPENDITURES					
Total	62,388	61,677	58,250	995	183,310

EVERGREEN VALLEY COLLEGE

FUND 10 (000s)

REVENUES	SJCC	EVC	DO	TOTAL
Property Taxes			158,867	158,867
Other Local			2,207	2,207
State			12,161	12,161
Enrollment Fees	2,402	2,855		5,258
Non-Resident	338	270		609
International	1,257	1,238		2,495
Intern'l Health Fees	230	211		441
Indirect	312	704		1,017
Other Local	169	87		256
	4,709	5,366	173,235	183,310

EVERGREEN VALLEY COLLEGE

