



# Adopted Budget

2025-2026



SAN JOAQUIN  
**DELTA**  
COLLEGE



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## **SAN JOAQUIN DELTA COMMUNITY COLLEGE DISTRICT**

With over 100 career and degree certificate programs, Delta is the top destination for students in California's Central Valley wishing to learn a new trade, upgrade their skills, or earn transfer units to four-year colleges and universities.

Located in the San Joaquin Valley, San Joaquin Delta College serves the culturally diverse community of California's Central Valley and beyond. Our commitment to innovative, high-quality education provides students with the knowledge, experience, and training necessary for 21st-century careers.

Each year at Delta we are proud to meet – and exceed – the needs of over 25,000 students in over 70 different fields of study. We propel students into prestigious four-year institutions, often within the University of California and California State University systems. We provide certificates, degrees, transfer credits, and technical training for career advancement or career changes.

Our beautiful updated campuses in Stockton and Mountain House provide students with state-of-the-art lab and science facilities, excellent libraries and research centers, as well as superior student resources for guidance and support.

Accredited by the Western Association of Schools and Colleges, California's official body of school accreditation, Delta proudly upholds the highest level of academic standards at the community college level. Taken together, our track record of educational excellence, spirited community engagement, and career-minded curricula are all in service of one goal: preparing our students for future success.

## **MISSION**

We actively and continuously strive to be a student-centered, anti-racist, equity-focused college that serves the educational and economic development needs of our communities. We commit ourselves to high standards of teaching and learning, provide excellent career and transfer education programs, and offer high-quality support services which empower all students to pursue personal development and achieve their academic goals.

## **VISION**

We believe in our students and act as a catalyst for knowledge growth, social equity, economic mobility, personal development, and life-long learning.



### **BOARD OF TRUSTEES**

<u>Member</u>	<u>Role</u>	<u>Term Dates</u>
Ms. Janet Rivera	President of the Board	2022-2026
Dr. Charles Jennings	Vice President of the Board	2022-2026
Dr. Catherine Mathis	Clerk of the Board	2022-2026
Ms. Shelly Swanson	Member	2024-2028
Mr. Dan Wright	Member	2024-2028
Dr. Armando Valerio	Member	2024-2028
Dr. Catalina Pina	Member	2024-2028
Dylan Myers	Student Representative	2024-2026

### **ADMINISTRATION**

Dr. Lisa Aguilera Lawrenson  
**Superintendent/President**

Dr. Charles “Kale” Braden  
**Assistant Superintendent/Vice President of Instruction and Planning**

Dr. Lonita Cordova  
**Assistant Superintendent/Vice President of Student Services**

Mr. Augustine Chavez  
**Vice President of Administrative Services**

Vacant  
**Vice President of Human Resources and Risk Management**

# Executive Summary

The San Joaquin Delta Community College District (SJDCCD) annual budget is an important element for communicating to constituents the plans, goals, priorities, and objectives using financial metrics. This executive summary provides an overview of the recommended SJDCCD Adopted Budget for the 2025-26 fiscal year.

## State Budget Overview

On June 27, 2025, Governor Gavin Newsom signed the Budget Act of 2025. In total, the budget reflects state expenditures of approximately \$312 billion.

### Key Budget Numbers

- **Total Budget: \$321.9 billion.** This is a 7.8% increase from the 2024-25 enacted budget.
- **General Fund Budget: \$228.4 billion.** General Fund spending would increase 7.8% to \$228.4 billion compared to 2024-25 enacted budget.
- **Deficit: \$12 Billion.** The budget addresses the expected deficit of \$12 billion through a combination of fund shifts and reserves along with program reduction, borrowing and deferrals.

The enacted budget continues to use some of the state's constitutional reserves amassed in recent years to address the budget deficit. Total remaining reserves are estimated to be about \$15.7 billion in 2025-26.

- The budget includes a pre-planned withdrawal of over \$7 billion from the Budget Stabilization Account (BSA, also known as the "rainy day fund", created in 2014 by Proposition 2), included in the 2024 Budget Act, leaving a remaining balance of \$11.2 billion.
- The enacted budget reflects a withdrawal from the Public School System Stabilization Account (PSSSA),

## Changes to California Community Colleges Funding

The Proposition 98 minimum guarantee for 2025-26 is \$114.6 billion, down about 4% from 2024-25, where the guarantee is now estimated at \$120 billion.

- Provides \$217.4 million for Student Centered Funding Formula (SCFF) Cost of Living Adjustment (COLA) of 2.3%
- Provides \$26.8 million for a 2.3% COLA to select categorical programs

- Provides nearly \$140 million to cover enrollment growth of 2.35% over two years \$100 million starting in 2024-25 and \$40 million starting in 2025-26.
- Provides an increase of \$10 million ongoing to the Rising Scholars Network, serving justice-involved students on college campuses and in federal or state prisons, county jails, juvenile facilities, or other correctional institutions, bringing total funding for the program to \$35 million annually.
- Provides one-time funding to efforts related to the Master Plan for Career Education and supports for students which include \$60 million for a Student Support Block Grant, \$25 million for developing a Career Passport, \$20 million for emergency financial aid, \$15 million to scale up Credit for Prior Learning, and \$12 million to initiate a systemwide Common Data Platform.

Note: Funds transitional kindergarten expansion outside of the Proposition 98 "split" beginning in 2025-26 but does not go back to do the same for 2023-24 and 2024-25 as originally proposed by the Governor, returning \$260 million in ongoing funding to the community colleges.

## District Budget Overview

### Revenues

The proposed FY 2025-26 unrestricted general fund in the Adopted Budget anticipates revenues of \$154 million. The \$154 million in revenues is comprised of \$141 million from the Student-Centered Funding Formula (SCFF) and \$14.5 million in other revenues, which includes lottery, and non-resident tuition. We are projecting to be in stability funding, which means we are funded at the FY2024-25 SCFF calculation plus 2.3% COLA. The stability protection is \$5.8M, representing 4% of the TCR and 3.73% of total revenues. Revenues include an estimated \$1.4 million or 1% deficit factor. The state may apply deficit factors to apportionment when the funding available is insufficient based on the funding formulas specified by law.

#### Revenue Assumptions:

- We are not projecting FTES growth in this budget. This is because we reported a majority of our Summer 2024 FTES in FY2023-24. We are now planning to more closely align the actual generated FTES to our reported FTES in FY2024-25 and FY2025-26. Like previous years, significant enrollment growth is needed to impact revenue estimates for this year. This is due to how the calculation for FTES funding within the Student-Centered Funding Formula utilizes a three-year average.

- 2.3% COLA. We are projected to be in stability funding, which means we will receive our FY2024-25 Student-Centered Funding Formula calculation plus COLA. Our current FY2024-25 SCFF is \$136.4 million which results in our estimate of \$139.6 million.
- We are assuming that all other metrics in the SCFF remain flat.

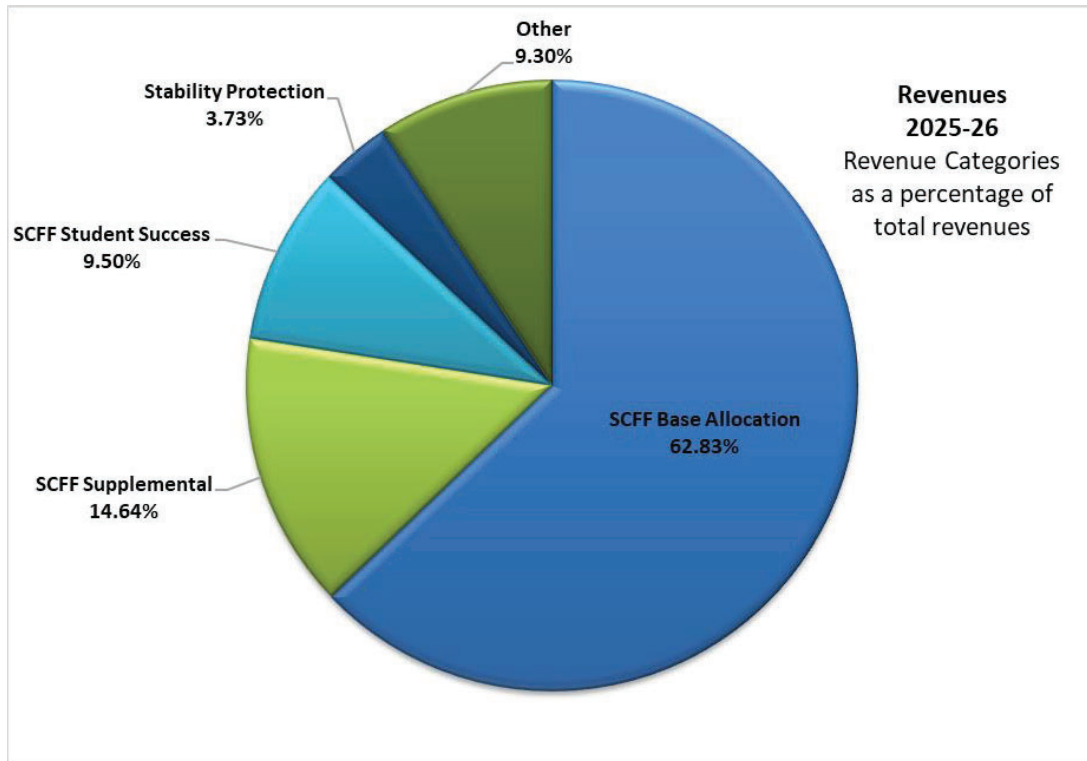


Figure 1. Unrestricted General Fund Revenue

## Expenses

The proposed FY 2025-26 unrestricted general fund in the Adopted Budget anticipates expenses of \$154.4 million with approximately eighty-three percent of planned expenditures are salaries and benefits.

### Expense Assumptions:

- Seventeen faculty positions from the faculty prioritization process.
- Contractual and anticipated salary increases; step, column, and longevity.
- Department Budgets, comprising most of our Operating Expense line, were calculated by using a past three-year average.

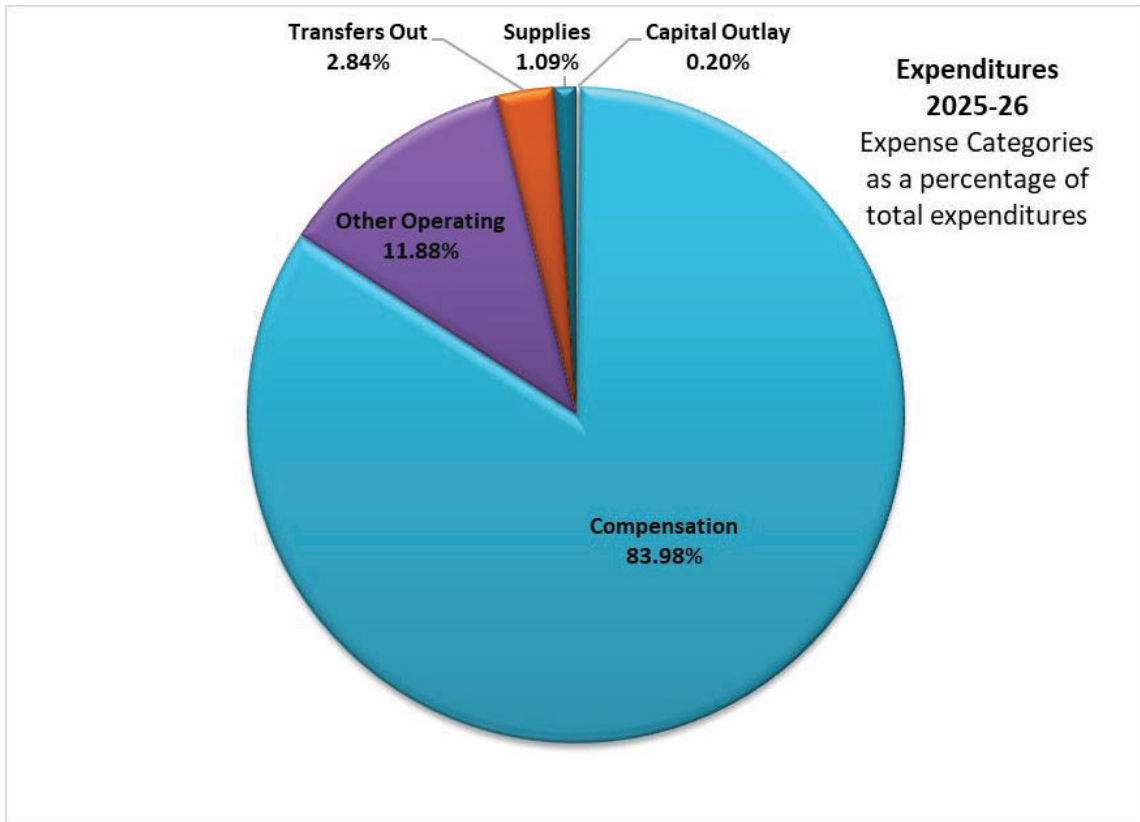


Figure 2. Unrestricted General Fund Expenses

## Three-Year Projections

### Three-year Projections Assumptions

- Please note the same assumptions as the Revenue Assumptions and Expense Assumptions notated above.
- COLA's for FY2026-27 and FY2027-28 provided by Chancellor's office SCFF Resource Estimator.
- No enrollment growth for the next three years. During the development of the budget, we generated several scenarios. Revenue stayed relatively flat even with robust 2% year-over-year FTES growth.
- We are projecting to be in stability funding next year. This is important to note because our performance of the SCFF this year, FY2025-26, will directly impact our funding next year. Monitoring our SCFF this year will help determine actions needed to address a potential deficit in FY2026-27.

Next year, FY2026-27, we are projecting a \$664,034 deficit. Actions this year will have direct impact on budget next year. During this year we will:

- Monitor our SCFF performance.

- Review our resource allocation and budgeting processes to ensure efficiency.
- Limit new ongoing expenses.
- Maintain a healthy reserve to be able to respond to changes in the economy not reflected in our model.

San Joaquin Delta Community College District  
**Three-Year Fiscal Planning Budget Summary - Unrestricted General Fund**  
 2025-26 Adopted Budget  
 September 9, 2025

	Actuals 2024-25 <i>1.07% COLA</i>	Adopted 2024-25 <i>1.07% COLA</i>	Adopted 2025-26 <i>2.3% COLA</i>	Projected 2026-27 <i>3.52% COLA</i>	Projected 2027-28 <i>3.63% COLA</i>
<b>REVENUES</b>					
Total Revenue after Deficit	157,128,590	144,326,179	154,477,667	154,164,265	153,968,141
<b>EXPENSES</b>					
Total Expenditures, Transfers & Savings	156,661,489	144,265,052	154,451,859	154,828,299	157,533,895
Operation Budget - Surplus/(Deficit)	\$ 467,101	\$ 61,127	\$ 25,808	\$ (664,034)	\$ (3,565,754)
Projected Reserve	\$ 27,591,186	\$ 27,652,313	\$ 27,616,994	\$ 26,952,960	\$ 23,387,206
Reserve Percentage	17.61%		17.88%	17.41%	14.85%
Salary & Benefits as % of Expenses	77.45%	82.16% #	83.88%	85.87%	86.63%

Please see Revenue, Expense and Three-Year Model sections of the Executive Summary for assumptions

Figure 3. Three-Year Fiscal Planning Budget Summary – Unrestricted General Fund

## Summary

A balanced Adopted Budget is presented, reflecting strong and stable reserve levels of 17.88%. The healthy reserves meet the district’s Governing Board minimum and State Chancellor’s Office guidelines on levels of two-thirds of expenses. This helps avoid the need for external borrowing to address operational cash flows, strengthens credit ratings, and displays fiscal stability.

Source: Joint Analysis Enacted 2025-26 Budget- <https://www.cccco.edu/-/media/CCCCO-Website/docs/report/2025-joint-analysis-enacted-budget.pdf>



## **BUDGET DEVELOPMENT METHODOLOGY**

SJDCC is responsible for the development and preparation of an annual budget for all District Funds, consistent with existing laws and regulations. The budget shall represent the estimated resources and planned expenditures for the new fiscal period.

The budget shall include a uniform fund structure, revenue, and expenditure classifications, and other accounting procedures prescribed by the Budget and Accounting Manual issued by the State Chancellor's Office of the California Community Colleges and the California Code of Regulations, *Section 58300*.

The District shall strive to maintain a prudent reserve for the General Fund in accordance with fiscal policies and guidelines recommended by the State Controller's Office. The percentage calculation shall be based upon the total estimated operating expenditures of the General Fund for the given budget year(s).

### **Budget Principles**

When developing the District budget, care is given to ensure that the budget is:

1. Equitable
2. Transparent
3. Balanced
4. Conservative
5. Complete/Comprehensive (including long-term obligations)
6. Follow participatory governance processes

### **Budget Guidelines and Priorities**

1. Responsible stewardship of available resources will serve as the foundation for sound fiscal management
2. The budget will be developed within the parameters of District policy and procedures, meet state requirements, and adhere to the accreditation principles of integrated planning.



3. The budget will strive to reach and maintain a balanced budget (ongoing revenues = ongoing expense), to avoid a structural deficit, maintain a prudent reserve, and identify the total cost of ownership for new and continued commitments.
4. Consideration is made to ensure that the District has sufficient cash flow and reserves to maintain stability, including employing strategies for risk management.
5. Resources will first be allocated to support, with an equitable lens, the required level of instructional and student support services necessary to achieve enrollment targets.
6. Resources will be allocated or reallocated, with an equitable lens, to support the District's strategic goals, program review core services, deferred maintenance needs, and contractual obligations.
7. One-time funds, including operational savings, will be allocated on an equitable basis for items related to:
  - a. Equity initiatives (hiring practices, content/curriculum updates, participatory governance practices, and other identifiable needs)
  - b. Equipment needs
  - c. Facilities needs (non-recurring maintenance)
  - d. Technological needs
  - e. Paying down long-term commitments
8. As a means to implement the principles above, the District will continue to utilize a three-year (3) fiscal planning model to identify current and future financial implications to help sustain sound financial operations.



## **SUMMARY OF DISTRICT FUNDS**

*The fund descriptions listed below detail the uniform fund structure to be used by all community college districts for daily accounting and preparation of budgets and financial reports in accordance with Education Code Section 84030.*

### **General Fund (10)**

The General Fund 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, maintenance, and operations, etc.). All financial resources, and transactions except those required to be accounted for in another fund, shall be accounted for in the General Fund.

For purposes of flexibility, the District may establish any number of subfunds or accounts to constitute its General Fund; however, for financial reporting, these must be consolidated into either the Unrestricted Subfund (11) or Restricted Subfund (12).

Division of the General Fund into two subfunds reflects the need to differentiate truly discretionary revenue from restricted revenue while preserving a complete accounting of the financial operation and support of educational programs. Accordingly, restricted revenues (such as those for categorically-funded programs) are accounted separately from other general-purpose money but classified as a component of the total fund that provides instructional and support services.

### **Unrestricted Subfund (11)**

The Unrestricted Subfund is used to account for resources available for the general purposes of District operations and support of its educational program.

This subfund includes board-designated money which represents a commitment of unrestricted resources that are stipulated by the governing board to be used for a specific purpose. Such resources are not truly restricted since such designations can be changed at the board's discretion. Because the governing board retains discretionary authority to re-designate these resources for some other purpose (assuming no legal obligation has been entered into), the board designated money is to be accounted for in the General Fund, Unrestricted Subfund. Resources with uses restricted by law, regulations, donors, or other outside agencies are to be accounted for in the Restricted Subfund.



### **Restricted Subfund (12) and Parking (13)**

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

### **Bond Interest and Redemption Fund (21)**

The Bond Interest and Redemption Fund is the designated fund referred to in Education Code Sections 15146, 15234, 15235, 15250, 15251, and 15253 as the interest and sinking fund. This fund is to be used only to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the District. The fund is typically maintained by the County Treasury as the county assessor's office accounts for property tax receipts and the related principal and interest payments to the bondholders. At year-end, the county auditor will provide the accounting for the revenues and related expenditures to the District.

Unless otherwise specified in the bond issue, any money paid into this fund from taxes and other sources and remaining after the payment of all bonds and coupons payable from this fund, or which is more than an amount sufficient to pay all unpaid bonds and coupons payable from this fund, shall be transferred to the District's General Fund - Unrestricted upon order of the county auditor (EC §15234). Such funds are recharacterized as local property tax revenue for general operating support and are to be subtracted from total revenues in determining apportionment allocations.

Any other money remaining in this fund more than that needed to pay off all unpaid bonds and coupons payable from this fund shall be transferred to the District's General Fund - Unrestricted upon the order of the county auditor. (EC §15234). Responsibility for this fund is vested with the county auditor.

### **Child Development Fund (33)**

The Child Development Fund is the fund designated to account for all revenues for, or from the operation of, child care and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the college or district must be accounted for in the General Fund.



### **Redevelopment Fund (39)**

This fund is used to account for all other specific revenue sources that are legally restricted to expenditures for specified purposes that are not an integral part of the District's instructional or administrative and support operation (e.g., dormitory replacement).

### **Capital Projects Fund (41)**

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of money for the acquisition or construction of significant capital outlay items, and Scheduled Maintenance and Special Repairs (SMSR) projects. In general, this fund shall be established and maintained in the appropriate county treasury, and money shall be used only for capital outlay purposes. However, resources transferred from other funds (e.g., proprietary or fiduciary funds) to the Capital Outlay Projects Fund to support capital projects may be maintained in a financial institution other than the county treasury.

### **Measure L Bond Fund (42)**

The Revenue Bond Construction Fund is the fund designated in EC §81961 for the deposit of proceeds from the sale of all community college revenue bonds authorized under the provisions of EC §81901. Such deposits are used to meet the costs of acquisition or construction and all expenses of authorized projects (i.e., dormitories or other housing facilities, boarding facilities, student union or student activity facilities, vehicle parking facilities, or any other auxiliary or supplementary facilities as authorized).

### **Measure K Bond Fund (42)**

The Revenue Bond Construction Fund is the fund designated in EC §81961 for the deposit of proceeds from the sale of all community college revenue bonds authorized under the provisions of EC §81901. Such deposits are used to meet the costs of acquisition or construction and all expenses of authorized projects (i.e., dormitories or other housing facilities, boarding facilities, student union or student activity facilities, vehicle parking facilities, or any other auxiliary or supplementary facilities as authorized).

### **Bookstore Fund (51)**

The Bookstore Fund is the fund designated to receive the proceeds derived from the District's operation of a community college bookstore pursuant to EC §81676 when the governing board intends to recover, in whole or in part, the costs of providing the services (see also Bookstore Fund, 31 under Special Revenue Funds). All necessary expenses, including salaries, wages, and cost of capital improvement for the bookstore may be paid from generated revenue.



### **Food Service Fund (52)**

The Food Service Fund is the fund designated to receive all monies from the sale of food or for any other services performed by the cafeteria when the governing board intends to recover, in whole or in part, the costs of providing the services (see also Cafeteria Fund, 32 under Special Revenue Funds). Costs incurred in the operation and maintenance of such are paid from this fund. If vending is an integral part of the District's food service, the activity should be recorded in this fund.

### **Self-Insurance Fund (61)**

The Self-Insurance Fund is the fund designated by EC §81602 to account for income and expenditures of self-insurance programs authorized by EC §72506(d). This fund is maintained in the county treasury and used to provide for payments on deductible types of insurance policies, losses, or payments arising from self-insurance programs, and losses or payments due to noninsured perils. A Self-Insurance Fund is not used to account for a district's participation in a Joint Powers Agreement (JPA). Payments made to the custodian or administrator of the fund shall be recorded to the appropriate District account in the same manner as payments to an insurance company. The District's participation in such a JPA should be footnoted in the financial statements. If a district is an administrator of a JPA, the activity should be recorded in the Agency Fund - JPA Custodian Fund (Self-Insurance).

### **Associated Students Trust Fund (71)**

The Associated Students Trust Fund is used to account for money held in trust by the District for organized student body associations (excluding clubs) established pursuant to EC §76060. In a multi-college district, such a fund may be established for each college's student body. Organized student body associations formed as auxiliary organizations under EC §72670 et seq., fall under the Auxiliary Organizations Requirements for Accounting, Reporting, and Auditing manual. Copies are available from the Chancellor's Office.

### **Student Representation Fee Trust Fund (72)**

The Student Representation Fee Trust Fund is used to account for money collected pursuant to EC §76060.5 that provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The election shall not be sufficient to establish the fee unless the number of students who vote in the election equals or exceeds the average of the number of students who voted in the previous three student body association elections. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. The District may charge a fee to recover its actual cost



of administering these fees up to, but not more than, seven percent of the fees collected and deposited.

#### **Student Financial Aid Trust Fund (74)**

The Student Financial Aid Trust Fund is used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes and the required district matching share of payments to students.

#### **Scholarship and Loan Trust Fund (75)**

The Scholarship and Loan Trust Fund (referred to in *CCR §59015*) is used to account for such gifts, donations, bequests, and devises (subject to donor restrictions) which are to be used for scholarships or for grants in aid and loans to students.

#### **Other Debt Service Fund – OPEB (76)**

The Investment Trust Fund is used to account for any cash bequests or gifts not required for the immediate needs of the District and that the District wishes to invest. This fund is for investment purposes only. Any principal or earnings must be returned to the fund from which the principal came before being expended.

#### **Other Trust Funds (79)**

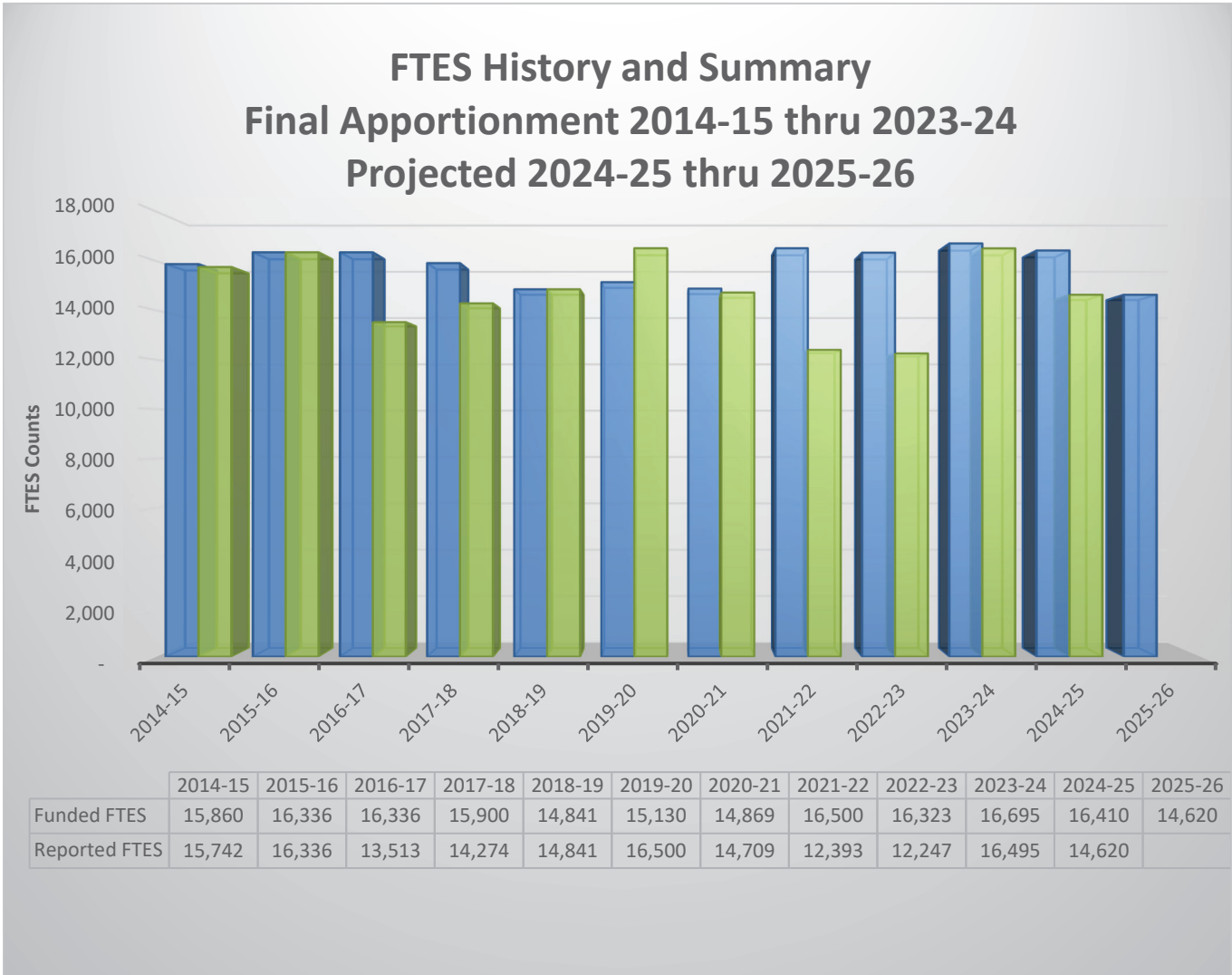
Other Trust Funds are used to account for all other monies held in a trustee capacity by the college or district for individuals, organizations, or clubs.

Such funds may be established and maintained in the appropriate county treasury, or as an alternative, the governing board may establish a bank account for each trust. Refer to Special Accounting Applications for requirements concerning separate bank accounts

San Joaquin Delta Community College District  
**Full Time Equivalent Student (FTES) Review**

2025-26 Adopted Budget  
 September 9, 2025

**Note:** For consistency, the following chart has been amended. Prior years use total FTES as reflected on Chancellor's Office Recalculation report, P2, or Annual CCFS320, whichever has the most accurate information as of print date.



San Joaquin Delta Community College District  
**Changes in Revenues - Unrestricted General Fund**

2025-26 Adopted Budget  
September 9, 2025

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<b>2025-26 Tentative Budget Revenues</b>	<b>\$</b>	<b>152,704,039</b>
<b>Net Changes in Revenue</b>		<b>1,773,628</b>
<b>Net Change from 2025-26 Tentative Budget to 2025-26 Adopted Budget</b>	<b>\$</b>	<b><u>1,773,628</u></b>
<b>2025-26 Adopted Budget Revenues</b>	<b>\$</b>	<b><u><u>154,477,667</u></u></b>

San Joaquin Delta Community College District  
**Changes in Expenditures - Unrestricted General Fund**

2025-26 Adopted Budget  
September 9, 2025

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<b>2024-25 Tentative Budget Expenditures</b>	<b>\$ 153,178,231</b>
<b>Increases (Decreases) in Expenditures</b>	
Certificated Salaries	-
Classified Salaries	-
CalSTRS	-
CalPERS	-
Benefits*	-
SRP	-
Supplies	-
Travel and Conferences	-
Election Costs	-
Operating Expense	1,573,628
Capital Outlay	-
Transfers	200,000
<b>Net Change from 2025-26 Tentative Budget to 2025-26 Adopted Budget</b>	<b>\$ <u>1,773,628</u></b>
<b>2025-26 Adopted Budget Expenditures</b>	<b>\$ <u><u>154,451,859</u></u></b>

San Joaquin Delta Community College District  
**Projected Fund Balance/Reserve - Unrestricted General Fund**  
2025-26 Adopted Budget  
September 9, 2025

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<b>Projected Fund Balance/Reserve June 30, 2025</b>	<b>\$ 27,591,186</b>
Adopted Budget Revenues	154,477,667
Adopted Budget Expenditures (net of vacancy savings)	<u>154,451,859</u>
Net Operating Results for 2025-26 Adopted Budget	<u>25,808</u>
<b>Projected Ending Fund Balance/Reserve June 30, 2026</b>	<b>\$ <u><u>27,616,994</u></u></b>

## Three-Year Fiscal Planning Budget Summary - Unrestricted General Fund

2025-26 Adopted Budget

September 9, 2025

	Actuals 2024-25	Adopted 2024-25	Adopted 2025-26	Projected 2026-27	Projected 2027-28
	<i>1.07% COLA</i>	<i>1.07% COLA</i>	<i>2.3% COLA</i>	<i>3.52% COLA</i>	<i>3.63% COLA</i>
<b>REVENUES</b>					
Total Revenue after Deficit	<b>157,128,590</b>	<b>144,326,179</b>	<b>154,477,667</b>	<b>154,164,265</b>	<b>153,968,141</b>
<b>EXPENSES</b>					
Total Expenditures, Transfers & Savings	<b>156,661,489</b>	<b>144,265,052</b>	<b>154,451,859</b>	<b>154,828,299</b>	<b>156,933,895</b>
<b>Operation Budget - Surplus/(Deficit)</b>	<b>\$ 467,101</b>	<b>\$ 61,127</b>	<b>\$ 25,808</b>	<b>\$ (664,034)</b>	<b>\$ (2,965,754)</b>
<b>Projected Reserve</b>	<b>\$ 27,591,186</b>	<b>\$ 27,313,574</b>	<b>\$ 27,616,994</b>	<b>\$ 26,952,960</b>	<b>\$ 23,987,206</b>
Reserve Percentage	17.61%	18.93%	17.88%	17.41%	15.28%
<i>Salary &amp; Benefits as % of Expenses</i>	<i>77.45%</i>	<i>82.16%</i>	<i>83.88%</i>	<i>85.87%</i>	<i>86.96%</i>

Please see Revenue, Expense and Three-Year Model sections of the Executive Summary for assumptions

San Joaquin Delta Community College District  
**Three-Year Fiscal Planning Budget Detail - Unrestricted General Fund**  
 2025-26 Adopted Budget  
 September 9, 2025

	<u>Actuals</u> <u>2024-25</u> <i>1.07% COLA</i>	<u>Adopted</u> <u>2024-25</u> <i>1.07% COLA</i>	<u>Adopted</u> <u>2025-26</u> <i>2.3% COLA</i>	<u>Projected</u> <u>2026-27</u> <i>3.52% COLA</i>	<u>Projected</u> <u>2027-28</u> <i>3.63% COLA</i>
<b>REVENUES</b>					
Base Allocation	\$ 100,929,482	\$ 96,105,024	\$ 97,938,063	\$ 96,379,456	\$ 99,675,634
Supplemental	22,311,205	17,592,562	22,824,363	23,513,659	24,317,825
Student Success	14,957,422	15,453,426	14,804,624	14,962,949	15,474,682
Stability Protection	-	2,996,644	5,806,617	4,808,201	-
<b>Total TCR</b>	<b>138,198,109</b>	<b>132,147,656</b>	<b>141,373,667</b>	<b>139,664,265</b>	<b>139,468,141</b>
Other Revenue	18,930,481	13,500,000	14,500,000	14,500,000	14,500,000
<b>Total Revenue</b>	<b>157,128,590</b>	<b>145,647,656</b>	<b>155,873,667</b>	<b>154,164,265</b>	<b>153,968,141</b>
Deficit Factor	-	(1,321,477)	(1,396,000)	-	-
<b>Total Revenue after Deficit</b>	<b>157,128,590</b>	<b>144,326,179</b>	<b>154,477,667</b>	<b>154,164,265</b>	<b>153,968,141</b>
<b>EXPENSES</b>					
Certificated Salaries	52,131,500	47,150,055	54,056,710	55,678,411	57,348,763
Classified Salaries	28,736,133	28,510,908	29,297,616	30,176,544	31,081,840
CalSTRS	7,182,205	8,958,876	10,646,780	10,966,183	11,295,168
CalPERS	6,801,387	7,168,899	7,308,381	7,527,632	7,753,461
Benefits*	26,487,830	27,244,130	28,738,562	29,600,719	30,488,740
SRP	585,284	600,000	600,000	600,000	-
Supplies	1,524,518	1,578,107	1,686,122	1,686,122	1,686,122
Travel and Conferences	958,669	892,484	1,090,077	1,090,077	1,090,077
Election Costs	74,110	225,000	-	225,000	-
Operating Expense	12,766,897	15,472,833	16,440,870	14,940,870	14,352,983
Capital Outlay	785,949	336,760	309,741	309,741	309,741
<b>TRANSFERS</b>					
Athletics	27,007	27,000	27,000	27,000	27,000
Program Review	400,000	400,000	500,000	-	-
Information Technology	3,000,000	3,000,000	3,300,000	3,000,000	3,000,000
Facilities Maintenance	2,800,000	2,800,000	750,000	-	-
Professional Development	200,000	200,000	-	-	-
Bookstore	1,000,000	-	-	-	-
Food Service Losses	1,000,000	-	-	-	-
Campus Beautification	1,000,000	-	-	-	-
Capital Projects	8,000,000	-	-	-	-
Self Insurance	1,000,000	-	-	-	-
OPEB	200,000	200,000	200,000	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>156,661,489</b>	<b>144,765,052</b>	<b>154,951,859</b>	<b>155,828,299</b>	<b>158,433,895</b>
Vacancy Savings	-	(500,000)	(500,000)	(1,000,000)	(1,500,000)
<b>Total Expenditures, Transfers &amp; Savings</b>	<b>156,661,489</b>	<b>144,265,052</b>	<b>154,451,859</b>	<b>154,828,299</b>	<b>156,933,895</b>
<b>Operation Budget - Surplus/(Deficit)</b>	<b>\$ 467,101</b>	<b>\$ 61,127</b>	<b>\$ 25,808</b>	<b>\$ (664,034)</b>	<b>\$ (2,965,754)</b>
<b>Projected Reserve</b>	<b>\$ 27,591,186</b>	<b>\$ 27,313,574</b>	<b>\$ 27,616,994</b>	<b>\$ 26,952,960</b>	<b>\$ 23,987,206</b>
Reserve Percentage	17.61%	18.93%	17.88%	17.41%	15.28%
Salary & Benefits as % of Expenses	77.45%	82.16%	83.88%	85.87%	86.96%

Please see Revenue, Expense and Three-Year Model sections of the Executive Summary for assumptions

San Joaquin Delta Community College District

**Table of Inter-Fund Transfers**

2025-26 Adopted Budget

September 9, 2025

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1	Transfer for Athletics Facilities		
	Increase Fund 4100	\$ 27,000	
	Decrease to Fund 11 General Unrestricted Fund		\$ (27,000)
2	Transfer to Capital Projects Fund for Program Review, and IT		
	Increase to Fund 41 Capital Projects Fund	\$ 4,550,000	
	Decrease to Fund 11 General Unrestricted Fund		\$ (4,550,000)
3	Transfer to Other Debt OPEB		
	Increase to Fund 76 Capital Projects Fund	\$ 200,000	
	Decrease to Fund 11 General Unrestricted Fund		\$ (200,000)
	<b>Transfers Out from Unrestricted General Fund Totaling</b>	<b>\$</b>	<b><u>4,777,000</u></b>

San Joaquin Delta Community College District  
**Fund Summary - Unrestricted General Fund**

2025-26 Adopted Budget  
 September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Federal	\$ 33,791	\$ 87,700	\$ 87,700
State	80,720,741	75,746,742	79,839,446
Local	76,344,610	68,471,737	74,530,521
Transfers In-Other Sources	<u>29,448</u>	<u>20,000</u>	<u>20,000</u>
<b>Total Revenue</b>	<b>157,128,590</b>	<b>144,326,179</b>	<b>154,477,667</b>
Certificated Salaries	52,131,500	47,150,055	54,056,710
Classified Salaries	28,736,133	28,510,908	29,297,616
Benefits	40,471,422	43,371,905	46,693,723
Supplies	1,524,518	1,578,107	1,686,122
Other Operating Expense	14,384,960	17,190,317	18,130,947
Capital Outlay	785,949	336,760	309,741
Transfers Out-Other Uses	<u>18,627,007</u>	<u>6,627,000</u>	<u>4,777,000</u>
<b>Total Expenditures (Ongoing &amp; Temporary)</b>	156,661,489	144,765,052	154,951,859
Vacancy Savings	<u>-</u>	<u>(500,000)</u>	<u>(500,000)</u>
<b>Total Expenditures</b>	156,661,489	144,265,052	154,451,859
<b>Net Operating Results</b>	<b>\$ <u>467,101</u></b>	<b>\$ <u>61,127</u></b>	<b>\$ <u>25,808</u></b>
Beginning Fund Balance, 7/1/XX	\$ 27,124,085	\$ 27,252,447	\$ 27,591,186
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ <u>27,591,186</u></b>	<b>\$ <u>27,313,574</u></b>	<b>\$ <u>27,616,994</u></b>
<i>Salary and Benefits as % of total expenses</i>	77.45%	82.16%	83.88%

San Joaquin Delta Community College District  
**Fund Summary - Restricted General Fund**  
 2025-26 Adopted Budget  
 September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Federal	\$ 3,209,820	\$ 4,765,780	\$ 4,894,327
State	30,685,119	56,394,068	51,648,247
Local	1,400,705	1,737,821	4,258,553
Transfers In-Other Sources	<u>79,218</u>	<u>267,670</u>	<u>566,508</u>
<b>Total Revenue</b>	<b>35,374,862</b>	<b>63,165,339</b>	<b>61,367,635</b>
Certificated Salaries	3,988,501	1,647,573	2,764,266
Classified Salaries	9,168,939	7,940,066	9,548,371
Benefits	6,313,878	5,392,868	6,587,434
Supplies	1,729,190	848,016	1,932,319
Other Operating Expense	6,203,694	44,504,555	33,046,607
Capital Outlay	3,684,348	2,801,261	4,729,333
Transfers Out-Other Uses	<u>4,286,312</u>	<u>31,000</u>	<u>2,759,305</u>
<b>Total Expenditures</b>	<b>35,374,862</b>	<b>63,165,339</b>	<b>61,367,635</b>
<b>Net Operating Results</b>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>
Beginning Fund Balance 7/1/XX	\$ 34,610	\$ 34,610	\$ 34,610
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ <u><u>34,610</u></u></b>	<b>\$ <u><u>34,610</u></u></b>	<b>\$ <u><u>34,610</u></u></b>

*Note: To the extent Categorical funds increase, so do the support demands on the General Funded personnel such as IT, Fiscal and HR support*

San Joaquin Delta Community College District

**Fund Summary - Parking**

2025-26 Adopted Budget

September 9, 2025

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	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Local	\$ 293,783	\$ 225,000	\$ 279,094
Transfers In-Other Sources	-	-	-
<b>Total Revenue</b>	<b>293,783</b>	<b>225,000</b>	<b>279,094</b>
Supplies	2,253	3,000	3,000
Other Operating Expense	84,446	17,000	42,000
Capital Outlay	344	9,000	9,000
<b>Total Expenditures</b>	<b>87,043</b>	<b>29,000</b>	<b>54,000</b>
<b>Net Operating Results</b>	<b>\$ 206,740</b>	<b>\$ 196,000</b>	<b>\$ 225,094</b>
Beginning Fund Balance 7/1/XX	\$ 128,851	\$ 125,016	\$ 335,591
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ 335,591</b>	<b>\$ 321,016</b>	<b>\$ 560,685</b>

San Joaquin Delta Community College District  
**Fund Summary - Child Development Center**  
 2025-26 Adopted Budget  
 September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Federal Food Program	\$ 28,058	\$ 85,084	\$ 85,084
State Meal Reimbursement	1,290	5,000	5,000
General Childcare	601,496	560,000	560,000
State Preschool	1,022,119	712,938	724,218
State Other	72,336	1,000	1,000
Interest	8,620	32,860	32,860
Parent Fees	2,274	-	-
<b>Total Revenue</b>	<b>1,736,193</b>	<b>1,396,882</b>	<b>1,408,162</b>
Salaries	868,094	763,356	797,528
Benefits	521,237	488,261	519,672
Supplies	177,862	12,558	4,558
Food Supplies	38,848	56,000	61,000
Operating Expenses	21,532	75,207	23,904
New Equipment	9,608	1,500	1,500
<b>Total Expenditures</b>	<b>1,637,181</b>	<b>1,396,882</b>	<b>1,408,162</b>
<b>Net Operating Results</b>	<b>\$ 99,012</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance 7/1/XX	\$ 745,539	\$ 780,765	\$ 844,551
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ 844,551</b>	<b>\$ 780,765</b>	<b>\$ 844,551</b>

San Joaquin Delta Community College District

**Fund Summary - Farm**

2025-26 Adopted Budget

September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Crop Sales	\$ 155,563	\$ 340,000	\$ 340,000
<b>Total Revenue</b>	<b>155,563</b>	<b>340,000</b>	<b>340,000</b>
Classified Salaries	81,612	66,937	70,043
Benefits	55,954	51,766	54,363
Supplies	4,524	6,112	6,112
Crop Costs	179,339	180,000	205,277
Other Operating Expense	48,898	25,185	4,205
Capital Outlay	1,923	10,000	-
<b>Total Expenditures</b>	<b>372,250</b>	<b>340,000</b>	<b>340,000</b>
<b>Net Operating Results</b>	<b><u>(216,687)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Beginning Fund Balance 7/1/XX	\$ 379,699	\$ 412,398	\$ 163,012
<b>Ending Fund Balance 6/30/XX</b>	<b><u>\$ 163,012</u></b>	<b><u>\$ 412,398</u></b>	<b><u>\$ 163,012</u></b>

San Joaquin Delta Community College District  
**Fund Summary - Redevelopment District Agency (RDA)**  
 2025-26 Adopted Budget  
 September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Local	\$ 1,120,714	\$ 887,886	\$ 1,120,714
Transfer In-Other Sources	-	-	-
<b>Total Revenue</b>	<b>1,120,714</b>	<b>887,886</b>	<b>1,120,714</b>
Supplies	4,716	-	1,500
Other Operating	212,788	1,189,340	3,765,068
Capital Outlay	521,583	850,109	230,756
<b>Total Expenditures</b>	<b>739,087</b>	<b>2,039,449</b>	<b>3,997,324</b>
<b>Net Operating Results</b>	<b><u>381,627</u></b>	<b><u>(1,151,563)</u></b>	<b><u>(2,876,610)</u></b>
Beginning Fund Balance 7/1/XX	\$ 3,615,697	\$ 3,610,843	\$ 3,997,324
<b>Ending Fund Balance 6/30/XX</b>	<b><u>\$ 3,997,324</u></b>	<b><u>\$ 2,459,280</u></b>	<b><u>\$ 1,120,714</u></b>

San Joaquin Delta Community College District  
**Fund Summary - Capital Projects**  
 2025-26 Adopted Budget  
 September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Scheduled Maintenance	\$ 640,903	\$ 4,625,798	\$ 5,115,144
Interest	10,935	50,000	50,000
Transfer In-Other Sources	<u>15,427,007</u>	<u>6,427,000</u>	<u>4,377,000</u>
<b>Total Revenue</b>	<b>16,078,845</b>	<b>11,102,798</b>	<b>9,542,144</b>
Supplies	17,839	18,925	47,643
Other Operating	5,939,019	3,881,556	27,927,114
Capital Outlay	6,012,453	9,464,533	17,260,917
Transfers Out-Other Uses	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>11,969,311</b>	<b>13,365,014</b>	<b>45,235,674</b>
<b>Net Operating Results</b>	<b>4,109,534</b>	<b>(2,262,216)</b>	<b>(35,693,530)</b>
Beginning Fund Balance 7/1/XX	36,011,004	41,127,847	40,120,538
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ <u>40,120,538</u></b>	<b>\$ <u>38,865,631</u></b>	<b>\$ <u>4,427,008</u></b>

San Joaquin Delta Community College District  
**Fund Summary - Measure L Bond**  
 2025-26 Adopted Budget  
 September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Interest	\$ 522,850	\$ 400,000	\$ -
<b>Total Revenue</b>	<b>522,850</b>	<b>400,000</b>	-
Supplies	-	-	-
Other Operating	-	1,035,691	-
Capital Outlay	11,783,426	10,507,417	-
<b>Total Expenditures</b>	<b>11,783,426</b>	<b>11,543,108</b>	-
<b>Net Operating Results</b>	<b><u>(11,260,576)</u></b>	<b><u>(11,143,108)</u></b>	<b><u>-</u></b>
Beginning Fund Balance 7/1/XX *	\$ 11,260,576	\$ 11,143,108 *	\$ -
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Projected Fund Balance

San Joaquin Delta Community College District  
**Fund Summary - Measure K Bond**

2025-26 Adopted Budget  
 September 9, 2025

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	<b>Actual 2024-25</b>	<b>Adopted 2024-25</b>	<b>Adopted 2025-26</b>
Measure K Bond - Future Series Release	\$ -	\$ -	\$ 39,000,000
Interest	-	-	-
<b>Total Revenue</b>	-	-	<b>39,000,000</b>
Supplies	-	-	-
Other Operating	-	-	7,535,644
Capital Outlay	-	-	31,464,356
<b>Total Expenditures</b>	-	-	<b>39,000,000</b>
<b>Net Operating Results</b>	-	-	-
Beginning Fund Balance 7/1/XX	\$ -	\$ -	\$ -
<b>Ending Fund Balance 6/30/XX</b>	\$ -	\$ -	\$ -

San Joaquin Delta Community College District

**Fund Summary - Bookstore**

2025-26 Adopted Budget

September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Book Sales	\$ 1,215,415	\$ 1,430,000	\$ 1,430,000
Merchandise Sales	1,062,106	840,000	840,000
Other Revenue	697,391	230,000	230,000
Transfer In-Other Source	1,000,000	-	-
<b>Total Revenue</b>	<b>3,974,912</b>	<b>2,500,000</b>	<b>2,500,000</b>
Cost of Goods Sold	2,376,781	1,301,120	1,216,647
Salaries	700,407	632,707	659,841
Employee Benefits	357,512	376,974	422,998
Supplies	4,882	9,000	10,502
Freight Out	50,304	67,700	77,513
Banking, Travel, Dues	5,765	13,999	13,999
Credit Card Fees	39,335	29,000	29,000
Other Expense	30,697	-	60,000
Capital Improvement	1,200	60,000	-
Depreciation	9,518	9,500	9,500
<b>Total Operating Expenditures</b>	<b>3,576,401</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>Net Operating Results</b>	<b>\$ 398,511</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance 7/1/XX	\$ 533,558	\$ 534,819	\$ 932,069
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ 932,069</b>	<b>\$ 534,819</b>	<b>\$ 932,069</b>

San Joaquin Delta Community College District  
**Fund Summary - Food Service**  
 2025-26 Adopted Budget  
 September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Food Sales	\$ 342,098	\$ 368,891	\$ 388,840
Catering Sales	1,256	-	-
Other	9,106	-	-
Transfer In-Other Sources	1,000,000	-	-
<b>Total Revenue</b>	<b>1,352,460</b>	<b>368,891</b>	<b>388,840</b>
Cost of Sales	181,705	90,000	90,000
Salaries	167,157	163,952	178,789
Employee Benefits	42,449	79,714	84,826
Supplies	932	1,600	1,600
Sales Tax	-	1,400	1,400
Repairs	3,559	8,200	8,200
Other Expense	25,206	17,800	17,800
New Equipment non capitalized	3,045	5,000	5,000
Depreciation	1,512	1,225	1,225
<b>Total Expenditures</b>	<b>425,565</b>	<b>368,891</b>	<b>388,840</b>
<b>Net Operating Results</b>	<b>\$ 926,895</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance 7/1/XX	\$ (201,863)	\$ (185,098)	\$ 725,032
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ 725,032</b>	<b>\$ (185,098)</b>	<b>\$ 725,032</b>

San Joaquin Delta Community College District  
**Fund Summary - Self Insurance**  
 2025-26 Adopted Budget  
 September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Interest	\$ 6,006	\$ 2,000	\$ 2,000
Contributions from Other Funds	3,686,363	3,319,617	3,919,617
Transfer In	<u>1,000,000</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b>4,692,369</b>	<b>3,321,617</b>	<b>3,921,617</b>
Supplies	-	5,000	5,000
Claims and IBNR	123,184	300,000	300,000
Claims Admin	26,540	93,000	93,000
Insurance Premiums	2,434,339	3,053,366	3,423,366
Other Operating Expense	14,345	21,000	65,251
Equipment	<u>858</u>	<u>15,000</u>	<u>15,000</u>
<b>Total Expenditures</b>	<b>2,599,266</b>	<b>3,487,366</b>	<b>3,901,617</b>
<b>Net Operating Results</b>	<b>\$ <u>2,093,103</u></b>	<b>\$ <u>(165,749)</u></b>	<b>\$ <u>20,000</u></b>
Beginning Fund Balance 7/1/XX	\$ 3,961,276	\$ 3,951,371	\$ 6,054,379
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ <u>6,054,379</u></b>	<b>\$ <u>3,785,622</u></b>	<b>\$ <u>6,074,379</u></b>

San Joaquin Delta Community College District  
**Fund Summary - ASB, Student Fees, ID Cards**  
 2025-26 Adopted Budget  
 September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Contributions Food Pantry	\$ 1,500	\$ -	\$ -
Events Income/Flea Market/Other	718	-	-
Student Rep Fees	9,386	10,000	10,000
Student Activity Fee	86,600	93,716	131,576
<b>Total Revenue</b>	<b>98,204</b>	<b>103,716</b>	<b>141,576</b>
Supplies	5,997	2,000	2,200
Other Expense	70,464	59,500	102,376
Capital Outlay	833	2,400	2,400
Other Outgo	23,850	48,100	34,600
<b>Total Expenditures</b>	<b>101,144</b>	<b>112,000</b>	<b>141,576</b>
<b>Net Operating Results</b>	<b>\$ (2,940)</b>	<b>\$ (8,284)</b>	<b>\$ -</b>
Beginning Fund Balance 7/1/XX	\$ 586,817	\$ 586,005	\$ 583,877
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ 583,877</b>	<b>\$ 577,721</b>	<b>\$ 583,877</b>

San Joaquin Delta Community College District  
**Fund Summary - Student Financial Aid**

2025-26 Adopted Budget  
 September 9, 2025

	<b>Actual 2024-25</b>	<b>Adopted 2024-25</b>	<b>Adopted 2025-26</b>
Federal	\$ 35,518,283	\$ 23,623,160	\$ 23,765,178
State	11,921,180	6,024,096	6,024,096
Local	-	-	-
<b>Total Revenue</b>	<b>47,439,463</b>	<b>29,647,256</b>	<b>29,789,274</b>
Supplies	\$ -	\$ -	\$ -
Student Awards	47,439,463	29,647,256	29,789,274
<b>Total Expenditures</b>	<b>47,439,463</b>	<b>29,647,256</b>	<b>29,789,274</b>
<b>Net Operating Results</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance 7/1/XX	\$ -	\$ -	\$ -
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

San Joaquin Delta Community College District

**Fund Summary - Scholarship**

2025-26 Adopted Budget

September 9, 2025

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	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Local	\$ 1,128,899	\$ 466,524	\$ 466,524
<b>Total Revenue</b>	<b>1,128,899</b>	<b>466,524</b>	<b>466,524</b>
Student Awards	1,016,836	466,524	466,524
<b>Total Expenditures</b>	<b>1,016,836</b>	<b>466,524</b>	<b>466,524</b>
<b>Net Operating Results</b>	<b>\$ 112,063</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance 7/1/XX	\$ 1,801,820	\$ 1,813,354	\$ 1,913,883
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ 1,913,883</b>	<b>\$ 1,813,354</b>	<b>\$ 1,913,883</b>

San Joaquin Delta Community College District  
**Fund Summary - Other Debt Service Fund (OPEB)**  
 2025-26 Adopted Budget  
 September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Transfer In-Other Sources	\$ 200,000	\$ 200,000	\$ 200,000
Unrealized Gains/Losses	<u>2,458,603</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>2,658,603</u></b>	<b><u>200,000</u></b>	<b><u>200,000</u></b>
Other Operating Expense	<u>17,888</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>17,888</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Operating Results</b>	<b><u>\$ 2,640,715</u></b>	<b><u>\$ 200,000</u></b>	<b><u>\$ 200,000</u></b>
Beginning Fund Balance 7/1/XX	\$ 32,123,168	\$ 33,439,927	\$ 34,763,883
<b>Ending Fund Balance 6/30/XX</b>	<b><u>\$ 34,763,883</u></b>	<b><u>\$ 33,639,927</u></b>	<b><u>\$ 34,963,883</u></b>

San Joaquin Delta Community College District

**Fund Summary - Other Trust**

2025-26 Adopted Budget

September 9, 2025

	<u>Actual</u> <u>2024-25</u>	<u>Adopted</u> <u>2024-25</u>	<u>Adopted</u> <u>2025-26</u>
Local	\$ 1,350,801	\$ 750,000	\$ 1,000,000
Transfer In-Other Sources	-	-	-
<b>Total Revenue</b>	<b>1,350,801</b>	<b>750,000</b>	<b>1,000,000</b>
Classified Salaries	176,012	137,298	217,734
Benefits	35,229	16,991	73,984
Supplies	12,785	10,300	8,800
Other Operating Expense	787,460	435,411	549,482
Capital Outlay	-	150,000	150,000
Transfers Out-Other Uses	7,400	-	-
<b>Total Expenditures</b>	<b>1,018,886</b>	<b>750,000</b>	<b>1,000,000</b>
<b>Net Operating Results</b>	<b>\$ 331,915</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance 7/1/XX	\$ 960,353	\$ 880,790	\$ 1,292,268
<b>Ending Fund Balance 6/30/XX</b>	<b>\$ 1,292,268</b>	<b>\$ 880,790</b>	<b>\$ 1,292,268</b>

San Joaquin Delta Community College District

**All Funds Summary**

2025-26 Adopted Budget

September 9, 2025

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Fund Balance</b>	<b>Budgeted Revenues</b>	<b>Budgeted Expenditures</b>	<b>Ending Fund Balance</b>
1100	Unrestricted General	\$ 27,591,186	\$ 154,477,667	\$ 154,451,859	\$ 27,616,994
1200	Restricted General	34,610	61,367,635	61,367,635	34,610
1300	Parking	335,591	279,094	54,000	560,685
3300	Child Development	844,551	1,408,162	1,408,162	844,551
3400	Farm	163,012	340,000	340,000	163,012
3900	Redevelopment District Agency (RDA)	3,997,324	1,120,714	3,997,324	1,120,714
4100	Capital Projects	40,120,538	9,542,144	45,235,674	4,427,008
4200	Measure L Bond	-	-	-	-
4200	Measure K Bond	-	39,000,000	39,000,000	-
5100	Bookstore	932,069	2,500,000	2,500,000	932,069
5200	Food Service	725,032	388,840	388,840	725,032
6100	Self Insurance	6,054,379	3,921,617	3,901,617	6,074,379
7100					
7200	Associated Students	583,877	141,576	141,576	583,877
7400	Student Financial Aid	-	29,789,274	29,789,274	-
7500	Scholarship and Loan	1,913,883	466,524	466,524	1,913,883
7600	Other Debt Service (OPEB)	34,763,883	200,000	-	34,963,883
7900	Other Trust Fund	1,292,268	1,000,000	1,000,000	1,292,268
	<b>Totals</b>	<b>\$ 119,352,202</b>	<b>\$ 305,943,247</b>	<b>\$ 344,042,485</b>	<b>\$ 81,252,964</b>



## GLOSSARY OF TERMS

**Accounting** - The process of identifying, measuring and communicating financial information to permit informed judgments and decisions by users.

**Accounts Payable** - Accounts due and owing to persons, business firms, governmental units or others for goods and services not yet paid.

**Accounts Receivable** - Amounts due and owing from persons, business firms, governmental units or others for goods and services provided, but not yet collected.

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

**Apportionment** – A state allocation to each district based on a funding formula. The three types of revenues that comprise the allocation amount are enrollment fees, local property taxes and state funds.

**Apportionment Attendance Report (CCFS 320)** – A report submitted three times a year for summer, fall and spring terms to report full-time equivalent student (FTES) attendance at Period 1 (P1), Period 2 (P2) and Annual. It is the primary basis of the District's funding by the state.

**Audit** - An examination of documents, records and accounts for the purpose of determining; 1) that all present fairly the financial position of the district; 2) that they are in conformity with prescribed accounting procedures, and; 3) that they are consistent with the preceding year.

**Auxiliary Foundation** - A separate entity created by a district as an auxiliary organization to receive, raise and manage funds from private sources.

**Auxiliary Operations** - Service activities indirectly related to teaching and learning. Food service and bookstore are considered auxiliary operations.

**Backfill** - Funds allocated by the Legislature to make up for revenues (e.g. student fee, property taxes) that were projected but not received.

**Beginning Fund Balance** - The funds that the district begins the year with include cash, accounts receivable, and less accounts payable.

**Block Grant** - A fixed sum of money, not linked to enrollment measures, provided to a college district by the state.



**Bonds** - Investment securities or notes sold by a district through a financial firm for the purpose of raising funds for various capital expenditures. Prop 39 general obligation bonds are the most significant and require at least 55% vote of the electorate.

**Board of Governors** - The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the Chancellor of the California Community Colleges System and makes policy decisions that affect all districts. The Board may be directed by the Legislature to regulate certain matters and it may choose to regulate others.

**Board of Trustees** -The local governing board of each community college district. Its members are elected by the voters in the District. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

**Budget** - A plan of financial operation for a given period for a specified purpose consisting of an estimate of revenue and expenditures.

**Budget and Accounting Manual** - Education Code Section 70901 enumerates the responsibilities of the Board of Governors, which includes the establishing, maintaining, revising, and updating the uniform budgeting and accounting structures and procedures for the California Community Colleges. This responsibility is embodied in the California Community Colleges Budget and Accounting Manual (BAM).

**Capital Projects** - Capital Projects Funds are used for the acquisition or construction of capital outlay items, e.g. buildings, major equipment.

**CARES/HEERF** - Coronavirus Aid, Relief, and Economic Security (**CARES**) Act includes a Higher Education Emergency Relief Fund (**HEERF**)

**Categorical Funds** - Also called restricted funds, these are monies that can only be spent for the designated purpose. Examples: funding to serve students with disabilities (DSPS) or the economically disadvantaged, low-income (EOPS), scheduled maintenance, instructional equipment, and student success (formerly matriculation).

**Chart of Accounts** - A systematic list of funds and accounts developed according to the California Community Colleges Budget and Accounting Manual (BAM) to uniformly capture revenues, expenditures and balance sheet activity.

**Cost of Living Adjustment (COLA)** - An increase in funding for revenue limits or categorical programs. Current law ties COLA to indices of inflation, although different amounts are appropriated in some years. There is no mandate that requires the state to provide COLA funding.



**Deficit** - In the context of a budget, a deficit is when revenues for the year are less than planned expenditures.

**Disabled Student Programs & Services (DSPS)** - Categorical funds designated to support and assist disabled students into the general college program.

**Emergency Condition Allowance (ECA)** – Title V, Section 58146 provides criteria for funding allowances due to emergency conditions including pandemics. The intent behind this section of regulation is that districts should not lose FTES apportionment as a result of an emergency or extraordinary condition.

**Encumbered Funds** - Obligations in the form of purchase orders, contracts, salaries, and other commitments for which budget are reserved.

**Ending Balance** – The funds remaining once the fiscal year end is closed and available for the new fiscal year.

**Enrollment Cap** – The state limits how many full-time equivalent students (FTES) that it will fund for the Community College System, and in turn, individual districts.

**Enterprise Resource Planning (SRP)** - The District software used to manage day-to-day business activities such as accounting, procurement, project management, risk management and compliance, and supply chain operations.

**Estimated Income** - Expected receipt or accruals of monies from revenue or nonrevenue sources (abatements, loan receipts) during a given period.

**Expenditures** - Amounts disbursed for all purposes.

**Extended Opportunity Programs and Services (EOPS)** - Categorical funds designated for supplemental services for disadvantaged students.

**Fifty-Percent Law** – State compliance requirement that mandates fifty percent of district expenditures in certain categories be spent for classroom instruction salaries and benefits.

**Final Budget** - The district budget that must approved by the board by September 15th, generally after the state allocation is determined. The Final Budget is also referred to as the Adopted Budget.

**Fiscal Year** - In California, it is defined as the period beginning July 1 and ending June 30. Some federal grants use a fiscal year beginning October 1 and ending September 30.



**FON (Full-Time Faculty Obligation Number)** - State compliance requirement that a district's full-time faculty meet a mandated figure based on various measurements, including FTES growth. The goal established by AB1725 for the ration for full-time faculty to part-time faculty is also known at 75/25.

**Full Time Equivalent Students (FTES)** - A standardized measure used to indicate enrollment and workload. The State General Apportionment is primarily based on FTES.

**Fund** – A self-balanced set of accounts for recording cash and other financial resources, together with all related liabilities as permitted by the Budget and Accounting Manual (BAM).

**Fund Balance** - The difference between assets and liabilities.

**Gann Limitation** - A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978-79. The amount is adjusted each year, based on a price index and the growth of the student population.

**Governor's Budget** - The Governor proposes a budget for the state each January for the fiscal year beginning the next July. It is the starting point for the budget development at the state level.

**Growth** - Enrollment growth is expressed in terms of FTES. Growth in FTES and growth in revenue both refer to an increase in excess of the prior year's funded enrollment level. When referring to the growth rate, the reference is to the rate at which the State will provide funding for FTES in excess of the prior year's funded enrollment.

**Headcount** - An unduplicated count of enrolled students.

**Interfund Transfer** -An interfund transfer is a transfer of monies from one fund to another fund. As an example, a transfer from the unrestricted general fund to the child development fund is an interfund transfer.

**Lottery Funds** -The minimum of 34 percent of lottery revenues distributed to public schools and colleges must be used for "education of pupils". Lottery income has added about 1-3 percent to community college funding. The funding has two components unrestricted (Non-Prop 20) and restricted (Prop 20).

**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 revised budget proposal in May for the next fiscal year in accordance with up-to-date projections in revenues and expenses.

**Noncredit FTES** - FTES earned in noncredit courses, generally Adult Education. These courses are paid at a lower rate than credit FTES.

**Nonresident Tuition** -A student who is not a resident of California is required, under the uniform student residency requirements, to pay tuition. The fee shall not be less than the average statewide cost per student, and is set by the board of trustees annually.

**Object Code** - Classification category of an item or a service purchase. Major object levels are presented in the financial statements and the CCFS 311 reports.

**Other Post Employment Retiree Benefit (OPEB)** - Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Other post-employment benefits that a retiree can be compensated for are life insurance premiums, healthcare premiums and deferred-compensation arrangements.

**PERS** - Public Employee's Retirement System. State law requires school district classified employees, school districts and the State to contribute to the fund for full-time classified employees.

**Proposition 13** - An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy new taxes.

**Proposition 98** - An initiative passed in November 1988, guaranteeing at least 40 percent of the state's budget for K-12 and community colleges. The split was proposed to be 89 percent (K-12) and 11 (CCC), although the split has not been maintained.

**Reserves** - Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes. There are different categories of reserves, including contingency, general, restricted and reserves for long-term liabilities.

**Restricted Funds** - Money that must be spent for a specific purpose either by law or by local board action.

**Revenue** - Income from all sources.



**Revenue Limit** -The specific amount of student enrollment fees, state and local taxes a college district may receive per student for its general education budget. Annual increases are determined by Proposition 98 formula or the Legislature.

**State Deferrals** - When apportionment revenue payments due to the district from the state for the fiscal year are delayed and paid later.

**STRS** - State Teacher's Retirement System. State law requires that school district employees, school districts and the State contribute to the fund for full-time certificated employees.

**Student Financial Aid Funds** - Funds designated for grants and loans to students. Includes federal Pell grants, College Work-Study, and the state funds EOPS grants and fee waiver programs.

**Subfund** - A fund may have multiple accounts that are also established as funds. Subfunds are combined for reporting purposes under the primary fund category. As an example, the Debt Service Fund has two funds; one for repayment of debt and the second for payment of the retired employee medical benefit costs.

### **Supplemental Retirement Plan (SRP)**

**Title 5** - The Section of the State Administrative Code that governs community colleges. The Board of Governors may change or add regulations to Title 5.

**TOP Code** - Taxonomy of Programs. Numbers assigned to programs to use in budgeting and reporting expenditures. The program code details the area of operations and specifies if a program is instructional or non-instructional.

**TRANS** - Districts finance short-term cash flow needs by issuing Tax Revenue Anticipation Notes (TRANS) through bond underwriters. The notes are paid off as cash is received by the district from enrollment fees, property taxes and state apportionment.

**Transfers** - Monies that are transferred from one object level account to another or fund one fund to another. Example: Transfer from supplies to equipment or transfer from the general fund to the capital projects fund.

**Unfunded FTES** - FTES that are generated in excess of the enrollment/FTES cap.

**Warrants** - A written order drawn to pay a specified amount to a designated payee, also referred to as checks.

**Workload Reduction** – Reduced level of FTES for which districts are funded.



**Workload Restoration** – Increased level of FTES for which districts are funded for previous workload reduction.

**WSCH** - Weekly Student Contact Hours is part of the formula used to calculate FTES.

\*\* List of terms was compiled from the following sources: “Understanding Funding, Finance and Budgeting” from the Chancellor’s Office of the California Community Colleges, “Trustee Handbook” from Community College League of California and “California Postsecondary Education Commission –Glossary of Terms”.