

Sierra Joint Community College District 2021-22 Adopted Budget

September 14, 2021

Sierra Joint Community College District 2021-22 Adopted Budget - Board of Trustees Meeting: September 14, 2021 General Fund Unrestricted Budget Highlights

Exhibit A

Revenue Highlights						
Property Tax Revenue (assumes 2.5% increase)	91,203,141					
Enrollment Fees	7,300,000					
Education Protection Account (\$100/Per FTES)	1,231,000					
Non-Resident Tuition (\$307 per unit)	1,250,000					
Lottery Revenue	2,037,245					
Enrollment Fee	\$46/unit					

Expenditure Highlights Permanent/ **Labor Changes:** One-Time 2,209,000 On-Schedule Salary Increase (3% all employees, 3.767% Part-Time Faculty) Permanent Additional Staffing 800,000 Permanent PERS Rate Increase (20.7% to 22.91%) 405,000 Permanent STRS Rate Increase (16.15% to 16.92%) 251,000 Permanent Health & Welfare Cap Increase Permanent 287,000 Part-Time Faculty/Overload Lab Rate Increase (effective Jan 2022) 230,000 Permanent Fall 2021 Off-Schedule Payment 2,981,500 One-Time Projected Attrition/Vacancy Savings One-Time (890,000)Promise Program Labor 380,000 One-Time Faculty CTE Representative Stipends One-Time 120,000 Part-Time Faculty Professional Development One-Time 100,000 Equity & Inclusion Officer Reassign Time 5,000 One-Time **Operations Changes:** COLA on Operations (5.07% COLA) Permanent 795,000 Transfer to Capital Projects One-Time 4,200,000 ePAR Equipment/Facilities One-Time 500,000 500,000 Fire Mitigation - All Campuses One-Time Foundation Fundraising Staff One-Time 200,000

Sierra Joint Community College District 2021-22 Adopted Budget - Board of Trustees Meeting: September 14, 2021 General Fund Narrative Summary

Exhibit B

- 1 Community Supported Status: The District has been in Community Supported status since 2019-20 and is projected to remain in Community Supported status for the foreseeable future. Estimated local property taxes for 2021-22 total \$91.2M, which assumes a 2.5% increase over prior year levels.
- **2** Cost-of-Living Adjustment (COLA): The 2021-22 State Budget provides a COLA of 5.07%, however, given the District's Community Support status, the COLA does not increase the District's total revenue.
- **3 Funding Deferrals:** The 2021-22 State Budget fully pays off the \$1.45B in funding deferrals for community college districts that had been enacted by the State during the recession as a budget-cutting measure.
- **4 Employee Compensation:** The 2021-22 Adopted Budget includes significant investments in employee compensation, including an on-schedule salary increase (3% for all employees and 3.767% for part-time faculty), a Fall 2021 off-schedule payment, a health and welfare cap increase, PERS and STRS rate increases, and an increase for part-time faculty/overload lab rates.
- **5 Capital Projects:** The 2021-22 Adopted Budget invests \$4.2M to support critical construction projects as part of the Rocklin Facilities Master Plan implementation. These resources, along with funding provided by Measure E, will help the District leverage bond funding from the State.
- **6 Reserves (Fund Balance):** The 2021-22 Adopted Budget contains a Reserve Balance of \$15.2M or 8.6% of total General Fund Expenditures of \$176.5M. Board Policy 6310 calls for a reserve between 8% and 12%.

Sierra Joint Community College District 2021-22 Adopted Budget - Board of Trustees Meeting: September 14, 2021 General Fund Unrestricted & General Fund Restricted Budget Summary

Exhibit C

	Adopted Budget				
	General Fund	General Fund	General Fund		
	Unrestricted	Restricted	Total		
Revenues					
8000 Revenues	108,353,049	65,730,070	174,083,119		
Total Revenues	108,353,049	65,730,070	174,083,119		
9000 Funding from Reserves - Fall 2021 Off-Schedule Payment	2,981,500	-	2,981,500		
Total Available Funding	\$ 111,334,549	\$ 65,730,070	\$ 177,064,619		
Expenses, Debt, Transfers & Other					
1000 Certificated Salaries	43,460,081	3,929,586	47,389,668		
2000 Classified Salaries	21,840,600	5,107,906	26,948,506		
3000 Benefits	23,713,000	2,714,702	26,427,702		
4000 Supplies and Materials	1,429,000	1,821,950	3,250,950		
5000 Other Operating Expenses and Services	12,388,826	6,686,327	19,075,153		
6000 Capital Outlay	595,475	3,098,638	3,694,113		
7000 Debt Payments, Transfers, Other	7,370,480	42,370,960	49,741,440		
Total Expenses, Debt, Transfers & Other	\$ 110,797,463	\$ 65,730,070	\$ 176,527,532		

Surplus/(Deficit) 1	\$ 537,086
Fund Balance Summary	
Beginning Fund Balance (as of 2020-21 Unaudited Actuals)	\$ 26,378,352
Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other)	(2,444,414)
Total Estimated Unrestricted Fund Balance	 23,933,938
Less: Committed Reserves ²	(8,710,522)
Total Estimated Unrestricted/Uncommitted Fund Balance	\$ 15,223,416
Estimated Unrestricted/Uncommitted Fund Balance as a Percent of Expenses	8.6%

¹ The Surplus/(Deficit) takes into consideration the portion of 2021-22 expenditures that is being funded from reserves and is calculated by subtracting Total Expenses, Debt, Transfers & Other from Total Available Funding.

² Committed Reserve includes projected District obligations and commitments as of June 30, 2022 as follows:					
Committed Reserve - LiUNA Pension Plan Withdrawal Fee					
Unspent Portion of 2018-19 Full-Time Faculty Hiring Funds (Course Accessibility Stipends)					
MINT Surplus (Table Negotiations)		574,619			
Reserve to Address Funding Uncertainties due to COVID-19		5,000,000			
MINT Negotiated Funding for Classification Study					
Estimated Committed Reserve as of June 30, 2022	\$	8,710,522			

Sierra Joint Community College District 2021-22 Adopted Budget - Board of Trustees Meeting: September 14, 2021 General Fund Unrestricted Budget Detail

Exhibit D

		General F	und Unrestricted
		Ado	pted Budget
Reven	ues		
8000	State Apportionment (Includes EPA Funds)		2,194,620
	Property Taxes		91,203,141
8000	Enrollment Fees		7,300,000
8000	Total State Revenues		100,697,761
8000	Less: Deficit Factor		-
8000	Total State Revenue with Deficit		100,697,761
8000	Federal Revenues		23,000
8000	Other State Program Revenues		3,630,678
8000	Local/Other Revenues		4,001,610
8000	One-Time Prior Year Apportionment Adjustment		-
Total I	Revenues	\$	108,353,049
Expen	ses		
_	Certificated Salaries - Instructional		18,862,494
1000	Certificated Salaries - Non-Instructional		2,231,310
1000	Certificated Salaries - Ed Admin		4,400,182
1000	Certificated PT - Instructional		11,495,000
1000	Certificated Salaries - PT Non-Instructional		1,244,000
1000	Reassigned Time		212,759
	Stipends		1,045,000
	Staff Development Flex Hours		420,000
	Overload Pay - Instructional		3,381,000
1000	Overload Pay - Non-Instructional		126,000
	Board Member		42,336
2000	Classified Supervisory & Confidential		3,589,447
	Classified Instructional Aides		2,072,379
2000	Classified Salaries - FT & PT		13,749,324
2000	Classified Salaries - Overtime & Standby		320,000
2000	Classified Salaries - Temporary		555,000
	Student Help and Tutors		1,554,450
	Benefits		20,788,000
3000	Retiree Benefits		2,925,000
4000	Supplies and Materials		1,429,000
5000	Other Operating Expenses and Services		12,388,826
	Capital Outlay		595,475
Total l	Expenses	\$	103,426,983
Debt '	Fransfers & Other		
	Debt Payment Transfers		619,898
	Inter/Intra-Fund Transfers (Including Match)		4,549,629
	Contingency - Division/Department/Center (DDC)		1,038,170
	Contingency - District		662,783
	Contingency - ePAR		500,000
	Other		500,000
	Debt, Transfers & Other	\$	7,370,480
Total	Setty Hunstels & Other	Ψ	7,070,100
Total l	Expenses, Debt, Transfers & Other	\$	110,797,463
Beginr	uing Fund Balance (as of 2020-21 Unaudited Actuals)		26,378,352
_	e in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other)		(2,444,414)
_	Stimated Unrestricted Fund Balance		23,933,938
Less: (Committed Reserve		(8,710,522)
	Estimated Unrestricted/Uncommitted Fund Balance	\$	15,223,416
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Sierra Joint Community College District 2021-22 Adopted Budget - Board of Trustees Meeting: September 14, 2021 General Fund Unrestricted Revenue Detail

Exhibit E

	General Fund Unrestricted
	Adopted Budget
State Apportionment	
State Apportionment (Includes EPA Funds)	2,194,620
Property Taxes	91,203,141
Enrollment Fees	7,300,000
Total State Revenues	100,697,761
Less: Deficit Factor	-
Total State Revenue with Deficit	100,697,761
Federal Revenues	
Forest Reserve Revenue	15,000
Veterans	8,000
Other Federal Revenue	-
Total Federal Revenues	23,000
Other State Program Revenues	
PT Faculty Office Hours	100,000
PT Faculty Compensation	275,000
Non-TCR Full Time Faculty Hiring	676,433
BOG Fee Waiver Adm.2%	164,000
Lottery	2,037,245
Mandated Costs	378,000
Other General Categorical	-
Total Other State Program Revenues	3,630,678
Local/Other Revenues	
Contributions, Gifts, Grants	50,000
Contract Instructional Services	=
2% Enrollment Fee	148,000
Sales, Commission	317,000
Rentals & Leases	35,250
Interest Income	200,000
Student Records	20,000
Non-Resident Tuition	1,250,000
Audit Fee	7,000
Other Student Fees	3,300
Other Local Revenue	617,200
Indirect Costs	255,060
Bad Debt Collection	920,000
Uncollectible Res/Non-Res Tuition	(272,500)
Transfers In	448,000
Unrealized Gain (Loss) on Investment & Gain (Loss) on sale of Assets	-
Other Contract Services	3,300
Misc (Surplus, Returned Item)	-
Total Local/Other Revenues	4,001,610
One-Time Revenues	, ,
One-Time Prior Year Apportionment Adjustment	-
Total Revenues	\$ 108,353,049

Sierra Joint Community College District 2021-22 Adopted Budget - Board of Trustees Meeting: September 14, 2021 General Fund Restricted Revenue By Fund

Exhibit F

Restricted Revenue By Fund 12002			General Fund Restricted
120902			Adopted Budget
12090			13 917 048
123000 Instructional Equip Library Marls 2,392,595	120301		11,445,504
123105			
123910 Lottery 2,008/4-6			
1218/01 DSPs - Ceneral 1,177,87 1,500,521 1,			
123160			1,917,879
123346 Strong Workforce Local 2021-22 12301-12502 12502-12502-12502 12502-12502 12502-12502 12502-12502 12502-12502-12502 12502-12			
12,000			
12380 FOIS			
173380			
12343			
12345 Strong Workforce Regional 19-20 981,292			
120020			
123103 NextUp			
120300 CARES Act COVID19 District Relief 576,536 123100 Work Study 544,871 123101 COVID19 Response Block Grant State 536,848 123000 CARVORKS 530,066 123000 CalWORKS 530,066 123000 CalWORKS 530,066 123000 Carlo Covid Response Block Grant State 530,066 123000 Veteran Resource Center 579,414 123000 CARVORKS 530,066 123000 Control Covid Resource Center 579,414 123000 CARVORKS 540,060 123000 Dorant Resource Lision Support 540,060 123000 Dorant Resource Lision Support 540,060 123000 Foster Parent 540,060 123000 Foster Parent 540,060 123000 Foster Parent 540,060 123000 Foster Parent 540,060 123000 Toster Parent			
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Sierra Joint Community College District

2021-22 Adopted Budget - Board of Trustees Meeting: September 14, 2021

CalSTRS & CalPERS Unrestricted General Fund Employer Obligation - Actuals & Projections

Exhibit G

		ACTUALS									PROJEC	CTIONS	
	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2022-23	2023-24	2024-25	Total Remaining Increase
CalSTRS Employer Defined Benefit Rates	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%	
CalSTRS Actual & Projected Unrestricted GF Employer Obligation ¹ Estimated Unrestricted GF Budget Impact	2,284,258	2,472,690	3,113,426	3,769,910	4,405,547	4,981,169	5,846,760	5,259,018	5,510,000 251,000	6,220,000 710,000	6,220,000	6,220,000	710,000
CalPERS Employer Rates	11.44%	11.77%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.91%	26.10%	27.10%	27.70%	-
CalPERS Actual & Projected Unrestricted GF Employer Obligation ²	1,922,739	1,946,572	2,033,307	2,428,793	2,735,750	3,275,994	3,728,585	3,795,875	4,201,000	4,786,000	4,969,000	5,079,000	
Estimated Unrestricted GF Budget Impact									405,000	585,000	183,000	110,000	878,000
Combined CalSTRS & CalPERS Costs	4,206,997	4,419,262	5,146,733	6,198,703	7,141,297	8,257,163	9,575,345	9,054,893	9,711,000	11,006,000	11,189,000	11,299,000	-
Projected CalSTRS & CalPERS Total Rema											\$1,588,000		

¹ It should be noted that this summary does not include the District's CalSTRS obligation for the Cash Benefit program. At this time, there are no known rate increases for the Cash Benefit program. Additionally, this summary excludes the employer CalSTRS obligation for employees funded from Restricted/Other funding sources.

² This summary excludes the employer CalPERS obligation for employees funded from Restricted/Other funding sources.

³ This summary is updated at the close of each fiscal year and as new CalPERS & CalSTRS employer rate projections become available.

Sierra Joint Community College District 2021-22 Adopted Budget - Board of Trustees Meeting: September 14, 2021 All Funds Budget Summary

Exhibit H

			G	overnmental	Fur	nd Types A	do	opted Budget				Fiduciary Fu	iduciary Fund Types Adopted Budget					
	G	eneral Fund	P	Capital rojects Fund	De	ebt Service Funds		Residence Halls	SFID #4 Rocklin ¹		Post- imployment ledical Trust	Student Representation Fee	Student Center Fee	Associated Student Bod (ASSC)	. 3	Student ancial Aid		OTAL ALL FUNDS
Revenues																		
8000 Revenues		174,083,119		54,493,129		619,900		820,800	148,228,632		523,000	65,150	140,000	313,20	00	43,240,495		422,527,424
Total Revenues	\$	174,083,119	\$	54,493,129	\$	619,900	\$	820,800	\$ 148,228,632	\$	523,000	\$ 65,150	\$ 140,000	\$ 313,20	00 \$	43,240,495	\$	422,527,424
Expenses, Debt, Transfers & Other																		
1000 Certificated Salaries		47,389,668		_		_		12.289			_			_		_		47,401,956
2000 Classified Salaries		26,948,506		123,146		-		206,039	896,764		-	_	26,251	71,48	86	-		28,272,192
3000 Benefits		26,427,702		61,061		_		84,000	382,685		_	_	9,188	6.00		_		26,970,636
4000 Supplies and Materials		3,250,950		188,227		_		25,000	302,003		_	5,500	768,838	173,01		_		4,411,533
5000 Other Operating Expenses and Services		19,075,153		1,407,739		_		468,472	1,015,386		120,000	54,625	700,030	234,32		_		22,375,702
6000 Capital Outlay		3,694,113		74,257,758		_		25,000	146,310,717		120,000	34,023	_	-	55	_		224,287,653
7000 Debt Payments, Transfers, Other		49,741,440		5,845,356		619,900		25,000	158,263,049		_	5,025	_	1.021.73	-	43,240,495		258,737,000
Total Expenses, Debt, Transfers & Other	\$	176,527,532	\$	81,883,288	\$	619,900	\$	\$ 820,800	\$ 306,868,600		120,000	-,-	\$ 804,277	\$ 1,506,62		43,240,495	\$	612,456,671
Change in Fund Balance	\$	(2,444,414)	\$	(27,390,158)	\$	-	\$	-	\$ (158,639,969)	\$	403,000	\$ -	\$ (664,277)	\$ (1,193,42	29) \$	-	\$	(189,929,246)
Beginning Fund Balance (as of 2020-21 Unaudited Actuals)	ı	26,378,352		34,215,204		-		1,211,841	108,035,992	l	16,003,181	26,434	804,276	1,193,42	29	2,756		187,871,465
Change in Fund Balance		(2,444,414)		(27,390,158)		-		-	(158,639,969)		403,000	-	(664,277)	(1,193,42	29)	-		(189,929,246)
Less: Committed Reserve		(8,710,522)		-		-		-	-		-	-	-	· -		-		(8,710,522)
Total Estimated Unrestricted/Uncommitted Fund Balance	\$	15,223,416	\$	6,825,046	\$	-	\$	1,211,841	\$ (50,603,977)	\$	16,406,181	\$ 26,434	\$ 139,999	\$	(0) \$	2,756	\$	(10,768,303)

¹ Active Measure E projects are fully budgeted at their expected cost of completion. Amounts included in Revenue (8000) represent the transfers of funds into projects to cover expenses. The Transfer Expense (7000), represents the funds moving out of the General Bond Fund to the active project funds. \$350M of Measure E bonds were authorized and to date \$177M have been sold. Future sales will be timed to provide revenues as needed for bond project expenses.

Estimated Unrestricted/Uncommitted Fund Balance as a Percent of Expenses

Sierra Joint Community College District 2021-22 Adopted Budget - Board of Trustees Meeting: September 14, 2021 Fact Sheet

Exhibit I

Sierra College is a medium-sized, multi-campus, single college district serving over 14,000 Full-Time Equivalent Students (FTES) throughout Placer, Nevada and parts of El Dorado and Sacramento Counties. The main campus is located in Rocklin with additional campuses in Grass Valley, Truckee, and Roseville.

	Staffing FTE's by Funding Source						
	General Fund Unrestricted	General Fund Restricted/Other	Total				
Position Classification							
Classified	216	55	271				
Classified Supervisory	24	11	35				
Confidential	6	0	6				
Educational Administrator	20	3	23				
Executive	5	0	5				
Full-Time Faculty	221	21	242				
Total FTE's	492	90	582				

	General Fund Unrestricted Benefits Summary					
	Amount	Percentage				
Payroll Taxes						
Permanent Employees	11,536,407					
Other Employees	2,965,291					
Total Payroll Taxes	14,501,698	61.2%				
Health & Welfare						
Permanent Employees	6,236,820					
Other Employees	175,000					
Retirees ¹	2,700,000					
Total Health & Welfare	9,111,820	38.4%				
Total Other Benefits	99,482	0.4%				
Total Benefits	\$ 23,713,000	100.0%				

¹ Comprised of 281 Retirees and 138 Retiree Dependents totaling 419. As of the August 2021 payroll, Pre-94 active employees covered by post-retirement healthcare benefits total 15.

Sierra Joint Community College District

2021-22 Adopted Budget - Board of Trustees Meeting: September 14, 2021 Fund Type Descriptions

Exhibit I

Governmental Fund Accounting (Per the California Community Colleges Budget and Accounting Manual, 2012 Edition)

Due to the varied sources of revenue, some with restrictions and some without, governmental accounting systems should be organized and operated on a fund basis. Fund accounting is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets and liabilities and related transactional movements of its resources.

The District maintains the following Fund Types:

General Fund

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.

General Fund - Unrestricted Subfund

The Unrestricted Subfund is used to account for resources available for the general purposes of District operations and support of its educational programs. This subfund includes board-designated moneys which represent 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 redesignate these resources for some other purpose (assuming no legal obligation has been entered into), board designated moneys are to be accounted for in the General Fund. Unrestricted Subfund.

General Fund - Restricted Subfund

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 moneys.

Capital Projects Fund

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital outlay projects. Resources accumulated for future acquisition or construction of capital projects are recorded in this fund. The following are examples of expenditures that may be recorded in Capital Projects Funds.

- Acquisition or construction of new capital facilities (e.g., land, buildings, site improvements)
- Improvements or extensions to the life of existing capital facilities, including major repair and remodeling projects such as Scheduled
- Maintenance and Special Repair (SMSR) as defined in EC §84660
- Initial equipping of buildings (library books, furniture, fixtures, classroom supplies, etc.)
- · Significant capital equipment purchases

Debt Service Funds

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest. Revenues in Debt Service funds are primarily from special property tax levies, such as SFID's, interest, or may receive interfund transfers from other funds, such as the Unrestricted General Fund and the Residence Hall, which have benefited by the projects financed with the debt.

Residence Hall Fund

This fund is used to account for revenues from the operations of the Residence Hall and to record expenses chargeable to that fund for staffing and direct costs. The Residence Hall is self-supporting and does not receive assistance from other funds.

SFID #4 (Rocklin Campus) Construction Fund

This fund was established as a specific capital outlay fund to account for the proceeds of the School Facilities Improvement District #4 - Measure E General Obligation Bonds and to record the construction project expenses. This fund will be closed when all bond proceeds and interest earned on such have been fully expended on the project.

Post-Employment Medical Trust Fund

Employees hired before July 1, 1994 are eligible for post-employment healthcare benefits. The employer's share of health and welfare benefit costs for these retired employees and their eligible dependents are recorded in this fund. Revenues of this fund include employee and employer contributions and investment earnings. Charges for required actuarial valuations and investment expenses to administer the trust are also recorded in this fund.

Student Representation Fee Fund

In October 2019 Assembly Bill 1504 was signed into law, requiring California Community Colleges to collect a student representation fee (SRF) of \$2 per semester. This law went into effect January 1, 2020, and all students who initially register for classes on or after January 1, 2020 will have this fee imposed. Students may opt out of the fee. California Education Code 76060.5 states: "... a student representation fee of two dollars (\$2) shall be collected by the officials of the community college... for student representation fees. The money collected pursuant to this section shall be expended to provide support for governmental affairs representatives of local or statewide student body organizations who may be stating their positions and viewpoints before city, county, and district governments, and before offices and agencies of state government..."

Student Center Fee Fund

The Student Center Fee Fund is used to account for moneys collected by the District pursuant to EC §76375 for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, remodel, refurbish, and operate a student center. The fee may not exceed \$1 per credit hour and may not exceed \$10 per student per fiscal year. These funds shall be expended by the chief fiscal officer upon submission and approval of the appropriate claim schedule by the student body government or its designee. The appropriate uses of the fee income and the student body center facility shall be the responsibility of the student government for whom the fee was collected.

Associated Students of Sierra College Fund (ASSC)

This fund is used to account for revenue and expenditures of student clubs formed under EC §76062.

Student Financial Aid

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.

E F