



Sierra Joint Community College District

2025-26 Tentative Budget

June 17, 2025

Information presented in the following exhibits include financial data as of 5/27/25

Sierra Joint Community College District
2025-26 Tentative Budget - Board of Trustees Meeting: June 17, 2025
General Fund Unrestricted Budget Highlights

Exhibit A

Revenue Highlights

Property Tax Revenue	119,500,260
Enrollment Fees	6,000,000
Full Time Faculty Hiring Allocation	1,148,961
Education Protection Account (\$100/FTES)	1,350,000
Non-Resident Tuition (\$400/unit)	1,500,000
Lottery Revenue	2,834,440
Enrollment Fee	\$46/unit

Expenditure Highlights

	Ongoing/ One-Time	Amount
Labor Highlights:		
Part-Time Faculty (increase in FTES & associated staffing)	Ongoing	1,000,000
Part-Time Faculty Coordinators & Stipends	Ongoing	300,000
Position Reclassifications	Ongoing	950,000
Increase Unrestricted Funding of Community Safety (parking revenue decline)	Ongoing	780,000
Health & Welfare Cap Increase (2024-25 Plan Year)	Ongoing	75,750
Projected Attrition/Vacancy Savings	One-Time	(1,500,000)
Operations and Other Highlights:		
COLA on Operations (2.3%)	Ongoing	505,000
Insurance & Utilities (new buildings)	Ongoing	200,000
Benefit Administration System	Ongoing	100,000
Benefit Administration System	One-Time	140,000
Community Support Resources (Applied Technology Center)	One-Time	5,886,000

Sierra Joint Community College District
2025-26 Tentative Budget - Board of Trustees Meeting: June 17, 2025
General Fund Narrative Summary

Exhibit B

- 1 Tentative Budget:** The documents presented in this 2025-26 Tentative Budget package should be viewed as preliminary in nature. The final budget for the fiscal year will be brought to the Board of Trustees for adoption in September 2025.
- 2 Community Support:** The District remains in community supported status, meaning that local property tax and student fee revenues exceed the regular state funding calculations. As of Tentative Budget, the District is projecting approximately \$5.9M in community support funds that will be transferred to the Applied Technology Center. An update will be made for Adopted Budget once final property tax revenues for 2024-25 become known.
- 3 State Budget:** According to the Governor's May Revision, the State is experiencing an estimated \$12B shortfall which is largely a result of potential stock market volatility and impacts of enacted federal policies. Despite this shortfall, the May Revision proposes an ongoing cost-of-living adjustment for the California Community Colleges of 2.3% or \$217.5M.
- 4 Construction Costs:** Inflation and supply chain challenges in the construction industry are driving construction costs higher in California and across the nation. The District is managing these market conditions through careful management of our construction projects and also adding resources by maximizing state grant funding and setting aside other available local funds.
- 5 Reserves (Fund Balance):** The Unrestricted/Uncommitted Reserve Balance is projected to be \$29.2M or 21.6% of Unrestricted General Fund Expenditures of \$135M.

Sierra Joint Community College District
2025-26 Tentative Budget - Board of Trustees Meeting: June 17, 2025
General Fund Unrestricted & General Fund Restricted Budget Summary

Exhibit C

	Tentative Budget		
	General Fund Unrestricted	General Fund Restricted	General Fund Total
Revenues			
8000 Revenues	137,859,723	46,115,800	183,975,523
Total Revenues	137,859,723	46,115,800	183,975,523
9000 Funding from Reserves	-	-	-
Total Available Funding	\$ 137,859,723	\$ 46,115,800	\$ 183,975,523
Expenses, Debt, Transfers & Other			
1000 Certificated Salaries	51,356,806	3,794,811	55,151,617
2000 Classified Salaries	26,428,596	6,949,377	33,377,973
3000 Benefits	30,334,000	2,148,967	32,482,967
4000 Supplies and Materials	1,628,750	998,491	2,627,241
5000 Other Operating Expenses and Services	14,121,883	4,639,000	18,760,883
6000 Capital Outlay	746,580	887,623	1,634,203
7000 Debt Payments, Transfers, Other	10,348,713	26,697,531	37,046,244
Total Expenses, Debt, Transfers & Other	\$ 134,965,328	\$ 46,115,800	\$ 181,081,129
Surplus/(Deficit) ¹			\$ 2,894,395

Fund Balance Summary

Beginning Fund Balance	\$ 27,038,809
Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other)	2,894,395
Total Estimated Unrestricted Fund Balance	29,933,204
Less: Committed Reserves ²	(778,005)
Total Estimated Unrestricted/Uncommitted Fund Balance	\$ 29,155,199
Estimated Unrestricted/Uncommitted Fund Balance as a Percent of Expenses	21.6%

¹ The Surplus/(Deficit) takes into consideration the portion of 2025-26 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, 2026 as follows:

Unspent Portion of 2018-19 Full-Time Faculty Hiring Funds	10,014
MINT Surplus (Table Negotiations)	573,025
MINT Professional Development Funds	194,966
Estimated Committed Reserve as of June 30, 2026	<u>\$ 778,005</u>

Sierra Joint Community College District
2025-26 Tentative Budget - Board of Trustees Meeting: June 17, 2025
General Fund Unrestricted Budget Detail

Exhibit D

	General Fund Unrestricted
	Tentative Budget
Revenues	
8000 State Apportionment (EPA and Full Time Faculty Hiring Funds)	2,498,961
8000 Property Taxes	119,500,260
8000 Enrollment Fees	6,000,000
8000 Total State Revenues	127,999,221
8000 Less: Deficit Factor	-
8000 Total State Revenue with Deficit	127,999,221
8000 Federal Revenues	15,000
8000 Other State Program Revenues	5,951,702
8000 Local/Other Revenues	3,893,800
8000 One-Time Prior Year Apportionment Adjustment	-
Total Revenues	\$ 137,859,723
Expenses	
1000 Certificated Salaries - Instructional	22,234,087
1000 Certificated Salaries - Non-Instructional	2,959,754
1000 Certificated Salaries - Ed Admin	5,134,065
1000 Certificated PT - Instructional	12,915,000
1000 Certificated Salaries - PT Non-Instructional	1,238,000
1000 Reassigned Time	-
1000 Stipends	1,392,500
1000 Staff Development Flex Hours	320,000
1000 Overload Pay - Instructional	4,996,000
1000 Overload Pay - Non-Instructional	117,000
1000 Board Member	50,400
2000 Classified Supervisory & Confidential	5,022,596
2000 Classified Instructional Aides	2,489,434
2000 Classified Salaries - FT & PT	16,440,817
2000 Classified Salaries - Overtime & Standby	320,000
2000 Classified Salaries - Temporary	505,000
2000 Student Help and Tutors	1,650,750
3000 Benefits	27,434,000
3000 Retiree Benefits	2,900,000
4000 Supplies and Materials	1,628,750
5000 Other Operating Expenses and Services	14,121,883
6000 Capital Outlay	746,580
Total Expenses	\$ 124,616,615
Debt, Transfers & Other	
7000 Debt Payment Transfers	616,652
7000 Inter/Intra-Fund Transfers (Including Match)	6,166,000
7000 Contingency - Division/Department/Center (DDC)	1,508,895
7000 Contingency - District	2,057,166
7000 Contingency - ePAR	-
7000 Other	-
Total Debt, Transfers & Other	\$ 10,348,713
Total Expenses, Debt, Transfers & Other	\$ 134,965,328
Beginning Fund Balance	\$ 27,038,809
Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other)	2,894,395
Total Estimated Unrestricted Fund Balance	29,933,204
Less: Committed Reserve	(778,005)
Total Estimated Unrestricted/Uncommitted Fund Balance	\$ 29,155,199

Sierra Joint Community College District
2025-26 Tentative Budget - Board of Trustees Meeting: June 17, 2025
General Fund Unrestricted Revenue Detail

Exhibit E

	General Fund Unrestricted
	Tentative Budget
State Apportionment	
State Apportionment (EPA and Full Time Faculty Hiring Funds)	2,498,961
Property Taxes	119,500,260
Enrollment Fees	6,000,000
Total State Revenues	127,999,221
Less: Deficit Factor	-
Total State Revenue with Deficit	127,999,221
Federal Revenues	
Forest Reserve Revenue	15,000
Veterans	-
Other Federal Revenue	-
Total Federal Revenues	15,000
Other State Program Revenues	
PT Faculty Office Hours	100,000
PT Faculty Compensation	300,000
Non-TCR Full Time Faculty Hiring	2,101,262
BOG Fee Waiver Adm.2%	130,000
Lottery	2,834,440
Mandated Costs	486,000
Other General Categorical	-
Total Other State Program Revenues	5,951,702
Local/Other Revenues	
Contributions, Gifts, Grants	-
Contract Instructional Services	-
2% Enrollment Fee	120,000
Sales, Commission	200,000
Rentals & Leases	41,500
Interest Income	1,100,000
Student Records	30,000
Non-Resident Tuition	1,500,000
Audit Fee	3,000
Other Student Fees	-
Other Local Revenue	1,106,000
Indirect Costs	100,000
Bad Debt Collection	15,000
Uncollectible Res/Non-Res Tuition	(325,000)
Transfers In	-
Unrealized Gain (Loss) on Investment & Gain (Loss) on sale of Assets	-
Other Contract Services	3,300
Misc (Surplus, Returned Item)	-
Total Local/Other Revenues	3,893,800
One-Time Revenues	
One-Time Prior Year Apportionment Adjustment	-
Total Revenues	\$ 137,859,723