Sierra Joint Community College District

2026-27 Tentative Budget

June 9, 2026

Information presented in the following exhibits include financial data as of 5/19/26

Sierra Joint Community College District
2026-27 Tentative Budget - Board of Trustees Meeting: June 9, 2026
General Fund Unrestricted Budget Highlights

Exhibit A

Revenue Highlights

Property Tax Revenue	125,011,893
Enrollment Fees	5,800,000
Full Time Faculty Hiring Allocation	1,198,481
Education Protection Account ($100/FTES)	1,406,000
Non-Resident Tuition ($409/unit)	1,400,000
Lottery Revenue	2,810,000
Enrollment Fee	$46/unit

Expenditure Highlights

Labor Highlights:	**Ongoing/ One-Time**	**Amount**
On-Schedule Salary Increase (4.31%)	Ongoing	4,047,090
Health & Welfare Cap Increase (2026-27 Plan Year)	Ongoing	540,000
Projected Attrition/Vacancy Savings	One-Time	(1,500,000)
Operations and Other Highlights:		
COLA on Operations (4.31%)	Ongoing	974,000
Placer County Sheriff Academy ISA	Ongoing	620,100
Placer County Sheriff Academy ISA	One-Time	150,000
Transfers to Construction Projects (Student Union Project)	One-Time	3,000,000

Sierra Joint Community College District
2026-27 Tentative Budget - Board of Trustees Meeting: June 9, 2026
General Fund Narrative Summary

Exhibit B

1 **Tentative Budget:** The documents presented in this 2026-27 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 2026.

2 **Community Support:** With the increase in funded growth at the State level, the District could transition out of Community Supported status in the 2026-27 budget year and receive funding through the Student Centered Funding Formula (SCFF). The Chancellor's Office will release their Advanced Apportionment Report in early Fall which will indicate how statewide SCFF growth dollars will be allocated across the community college system. The SCFF growth dollars that Sierra College receives may transition the District away from Community Supported status.

3 **State Budget:** According to the Governor's May Revision, the State's budget is balanced with a projected 8% increase for a total state budget of $349.4B. The May Revision captures the continued revenue growth of the state primarily driven by strong capital gains revenues. Even with this growth in revenue, the May Revise is using state reserve funds to balance the budget, which indicates a state budget that remains structurally imbalanced.

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 $26.7M or 18.7% of Unrestricted General Fund Expenditures of $142.9M.

Sierra Joint Community College District
2026-27 Tentative Budget - Board of Trustees Meeting: June 9, 2026
General Fund Unrestricted & General Fund Restricted Budget Summary

Exhibit C

	Tentative Budget		
	General Fund Unrestricted	General Fund Restricted	General Fund Total
Revenues			
8000 Revenues	143,327,436	26,633,253	169,960,689
Total Revenues	**143,327,436**	**26,633,253**	**169,960,689**
9000 Funding from Reserves	-	-	-
Total Available Funding	**$ 143,327,436**	**$ 26,633,253**	**$ 169,960,689**
Expenses, Debt, Transfers & Other			
1000 Certificated Salaries	56,092,210	3,781,231	59,873,441
2000 Classified Salaries	28,348,820	7,286,627	35,635,447
3000 Benefits	32,580,830	2,250,627	34,831,457
4000 Supplies and Materials	1,635,850	1,204,859	2,840,709
5000 Other Operating Expenses and Services	15,550,665	4,234,293	19,784,958
6000 Capital Outlay	763,780	741,783	1,505,563
7000 Debt Payments, Transfers, Other	7,887,461	7,133,834	15,021,295
Total Expenses, Debt, Transfers & Other	**$ 142,859,616**	**$ 26,633,253**	**$ 169,492,869**
Surplus/(Deficit) [1]			**$ 467,820**

Fund Balance Summary

Beginning Fund Balance	$ 26,859,399
Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other)	467,820
Total Estimated Unrestricted Fund Balance	27,327,219
Less: Committed Reserves [2]	(671,991)
Total Estimated Unrestricted/Uncommitted Fund Balance	**$ 26,655,228**
Estimated Unrestricted/Uncommitted Fund Balance as a Percent of UGF Expenses	**18.7%**

[1] The Surplus/(Deficit) takes into consideration the portion of 2026-27 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, 2027 as follows:

Unspent Portion of 2018-19 Full-Time Faculty Hiring Funds	10,014
SCFA & MGMT Surplus (Table Negotiations)	469,266
MINT Professional Development Funds	192,711
Estimated Committed Reserve as of June 30, 2027	$ 671,991

Sierra Joint Community College District
2026-27 Tentative Budget - Board of Trustees Meeting: June 9, 2026
General Fund Unrestricted Budget Detail

Exhibit D

			General Fund Unrestricted
			Tentative Budget
Revenues			
8000	State Apportionment (EPA and Full Time Faculty Hiring Funds)		2,604,481
8000	Property Taxes		125,011,893
8000	Enrollment Fees		5,800,000
8000	Total State Revenues		133,416,374
8000	Less: Deficit Factor		-
8000	Total State Revenue with Deficit		133,416,374
8000	Federal Revenues		-
8000	Other State Program Revenues		5,976,262
8000	Local/Other Revenues		3,934,800
8000	One-Time Prior Year Apportionment Adjustment		-
Total Revenues		**$**	**143,327,436**
Expenses			
1000	Certificated Salaries - Instructional		23,655,480
1000	Certificated Salaries - Non-Instructional		3,129,337
1000	Certificated Salaries - Ed Admin		5,624,137
1000	Certificated PT - Instructional		15,330,860
1000	Certificated Salaries - PT Non-Instructional		1,280,000
1000	Reassigned Time		-
1000	Stipends		1,402,500
1000	Staff Development Flex Hours		320,000
1000	Overload Pay - Instructional		5,176,000
1000	Overload Pay - Non-Instructional		121,000
1000	Board Member		52,896
2000	Classified Supervisory & Confidential		5,447,712
2000	Classified Instructional Aides		2,636,413
2000	Classified Salaries - FT & PT		17,676,645
2000	Classified Salaries - Overtime & Standby		320,000
2000	Classified Salaries - Temporary		505,000
2000	Student Help and Tutors		1,763,050
3000	Benefits		29,680,830
3000	Retiree Benefits		2,900,000
4000	Supplies and Materials		1,635,850
5000	Other Operating Expenses and Services		15,550,665
6000	Capital Outlay		763,780
Total Expenses		**$**	**134,972,155**
Debt, Transfers & Other			
7000	Debt Payment Transfers		-
7000	Inter/Intra-Fund Transfers (Including Match)		3,296,000
7000	Contingency - Division/Department/Center (DDC)		1,519,895
7000	Contingency - District		3,071,566
7000	Contingency - ePAR		-
7000	Other		-
Total Debt, Transfers & Other		**$**	**7,887,461**
Total Expenses, Debt, Transfers & Other		**$**	**142,859,616**
Beginning Fund Balance		$	26,859,399
Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other)			467,820
Total Estimated Unrestricted Fund Balance			27,327,219
Less: Committed Reserve			(671,991)
Total Estimated Unrestricted/Uncommitted Fund Balance		**$**	**26,655,228**

Sierra Joint Community College District
2026-27 Tentative Budget - Board of Trustees Meeting: June 9, 2026
General Fund Unrestricted Revenue Detail

Exhibit E

	General Fund Unrestricted Tentative Budget
State Apportionment	
State Apportionment (EPA and Full Time Faculty Hiring Funds)	2,604,481
Property Taxes	125,011,893
Enrollment Fees	5,800,000
Total State Revenues	133,416,374
Less: Deficit Factor	-
Total State Revenue with Deficit	133,416,374
Federal Revenues	
Forest Reserve Revenue	-
Veterans	-
Other Federal Revenue	-
Total Federal Revenues	-
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	2,810,000
Mandated Costs	535,000
Other General Categorical	-
Total Other State Program Revenues	5,976,262
Local/Other Revenues	
Contributions, Gifts, Grants	-
Contract Instructional Services	-
2% Enrollment Fee	116,000
Sales, Commission	200,000
Rentals & Leases	41,000
Interest Income	1,000,000
Student Records	30,000
Non-Resident Tuition	1,400,000
Audit Fee	3,000
Other Student Fees	-
Other Local Revenue	1,301,000
Indirect Costs	100,000
Bad Debt Collection	15,000
Uncollectible Res/Non-Res Tuition	(275,000)
Transfers In	-
Unrealized Gain (Loss) on Investment & Gain (Loss) on sale of Assets	-
Other Contract Services	3,300
Misc (Surplus, Returned Item)	500
Total Local/Other Revenues	3,934,800
One-Time Revenues	
One-Time Prior Year Apportionment Adjustment	-
Total Revenues	**$ 143,327,436**