Sierra County Office of Education

Proposed Adopted Budget
2026/2027

June 23, 2026
Sean Snider, Superintendent

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Sierra County Office of Education (SCOE) is required by law to adopt a budget for the upcoming year by June 30th of the preceding year. The budget encompasses the General Fund of the district, and is also accompanied by a cash-flow projection and a multi-year projection covering the 2026/27 budget and two subsequent years.

The following narrative describes the key assumptions used to prepare the SCOE's 2026-27 proposed Adopted Budget. Because the budget is based on current information, such as enrollment/ADA, staffing levels, and state funding estimates, these projections may change as new information becomes available.

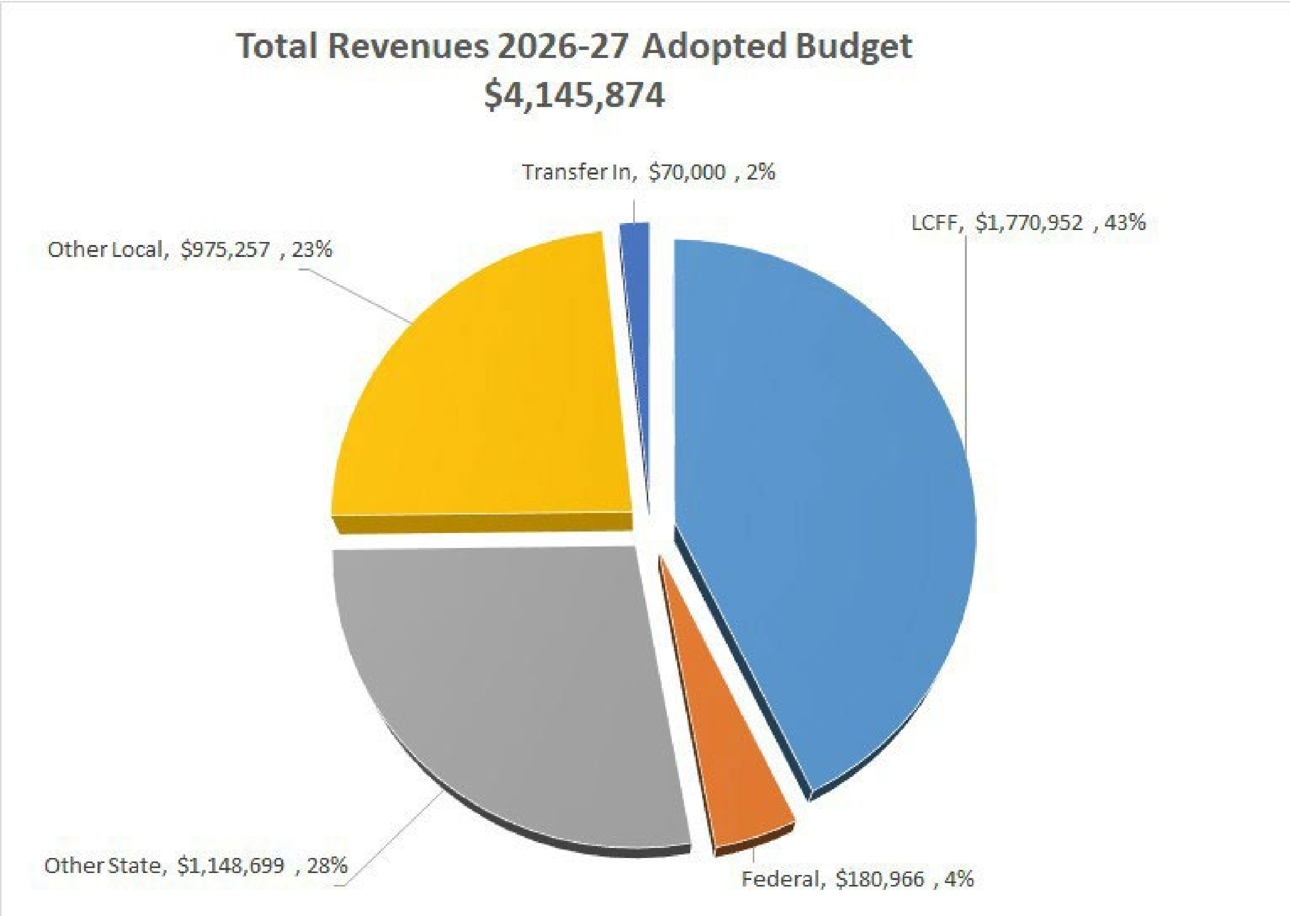
The Big Picture

On May 14, 2026, Governor Gavin Newsom released the May Revision to the proposed 2026-27 State Budget. Updated General Fund revenue estimates resulted in notable adjustments to the Proposition 98 Guarantee. Under the May Revision, Proposition 98 funding levels increase by approximately $28 billion over the three-year period from 2024-25 through 2026-27 compared with the 2025 Budget Act, and by approximately $6.4 billion relative to the Governor's Budget. However, $4.6 billion of this increase is required to be deposited in the Public School System Stabilization Account, commonly referred to as the Proposition 98 Rainy Day Fund, and therefore will not be immediately available to transitional kindergarten through grade 12 (TK-12) schools and community colleges.
The May Revision proposes providing $121.2 billion for education programs in 2025-26, rather than the full Proposition 98 level of $125.1 billion. The May Revision refers to the approximately $3.9 billion difference as "settle-up." According to the administration, this approach is intended to reduce the risk of appropriating resources beyond what may ultimately be supported by final 2025-26 revenue calculations should projected revenues fall short.

Also of note in the Legislature's budget package includes the 20% ongoing increase to the Necessary Small School funding formula and the one-time discretionary block grant, which was increased from $2.8B to $5B. Also included is a 4.31 COLA for the LCFF.

- COLA of 4.31% projected for 26/27
- COLA of 3.30% projected for 27/28
- COLA of 3.09% projected for 28/29

GENERAL FUND

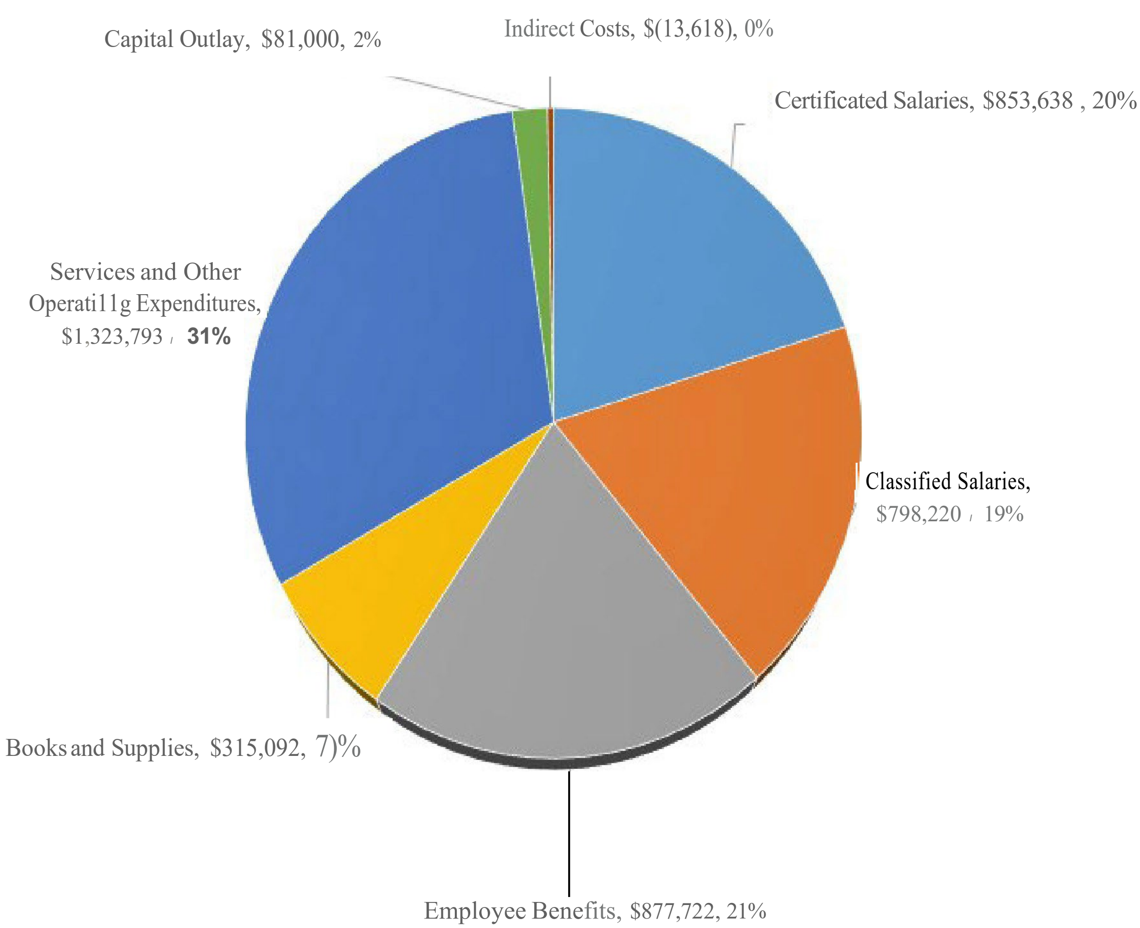


Description	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Estimated Actuals	2026-2027 Adopted Budget
LCFF Resources	$1,163,667	$1,646,249	$1,679,978	$1,711,603	$1,770,952
Federal	174,033	156,343	180,351	189,425	180,966
Other State	1,036,287	921,045	837,882	1,084,202	1,148,699
Other Local	1,152,771	444,132	1,014,818	1,164,362	975,257
Transfers-in	85,871	118,374	19,537	19,000	70,000
Total	**$3,612,629**	**$3,286,143**	**$3,732,566**	**$4,168,592**	**$4,145,874**

Revenue Changes

- An increase in Other State is due to additional Special Education revenue.
- Other Local revenue decreased for Student Behavioral Health Incentive Program.
- The increase to transfers-in is a result of additional Forest Reserve revenues expected.

Total Expenses 2026-27 Adopted Budget
$4,245,847



Expenditures Comparison

Description	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Estimated Actuals	2026-2027 Adopted Budget
Certificated	$ 491,859	$ 653,366	$ 717,215	$ 773,948	$ 863,638
Classified	577,090	616,044	841,823	861,559	798,220
Benefits	668,703	685,511	703,704	864,249	877,722
Books & Supplies	60,408	68,834	94,355	390,874	315,092
Services & Operating	603,118	607,724	651,866	1,368,924	1,323,793
Capital Outlay	-0-	112,645	83,838	957,454	81,000
Other Outgo	-0-	-14,633	-7,997	-17,214	-13,618
Transfers Out	-0-	25,578	19,537	-0-	-0-
Total	**2,401,178**	**2,755,069**	**3,104,341**	**5,199,794**	**4,245,847**

Expenditure Changes

- Certificated salaries increased for the math TOSA new grant funded position.
- Classified decrease primarily due to reductions in special education aide and driver costs.
- The decrease in Books and Supplies is due to reduced expenditures in the Cal Math, Science, Computer Science Grant.
- The decrease in Capital Outlay expenditures is due to the prior year purchase of two vehicles and the Loyalton administrative and wellness center facility projects.

Net Increase (Decrease) in Fund Balance & Ending Fund Balance

Fiscal Year	Fund Balance Increase	Ending Fund Balance
2022-23 actuals	$ 1,917,336	$ 6,963,591
2023-24 actuals	$ 531,074	$ 6,119,898
2024-25 actuals	$ 647,762	$ 6,767,661
2025-26 Estimated Actuals	$ (1,031,202)	$ 5,736,458
2026-27 Adopted Budget	$ (99,973)	$ 5,636,485

NOTES

- The primary cause of the projected fund balance decrease in 2025–2026 is due to planned spending from the SBHIP Grant and unrestricted funds for the new COE/DO administrative and wellness buildings.

Multi-Year Projection as of Adopted Budget

Description	Estimated Actuals 2025/26	Adopted Budget 2026/27	Projected Budget 2027/28	Projected Budget 2028/29
Total Revenues	$ 4,149,592	$ 4,075,874	$ 4,076,501	$ 4,123,441
Total Expenditures	5,199,794	4,245,847	3,561,312	3,506,284
Excess/(Deficiency)	(1,050,202)	(169,973)	515,189	617,157
Other Sources/Uses	19,000	70,000	70,000	70,000
Net Increase/(Decrease)	(1,031,202)	(99,973)	585,189	687,648
Add: Beginning Fund Balance	6,767,660	5,736,458	5,636,485	6,221,674
Ending Fund Balance	$ 5,736,458	$ 5,636,485	$ 6,221,674	$ 6,908,831

Personnel	FTE
Certificated	8.04
Superintendent	.13
Administrative	2.70
Classified	12.22
Confidential	3.00

26.09 FTE

Contracted special education services

Speech
Occupational Therapy Adapted
P.E.

Multi-Year Projection Assumptions

Planning Factor	2025-26	2026-27	2027-28	2028-29
COLA	2.30%	4.31%	3.30%	3.09%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	26.81%	26.40%	26.80%	25.90%
Lottery - unrestricted per ADA*	$190	$190	$190	$190
Lottery - Prop 20 per ADA*	$82	$82	$82	$82
Certificated Cap based on Premier	$17,536	$17,536	$17,536	$17,536

Notes

1. Funds are collected from Sierra-Plumas JUSD for shared business, curriculum, and technology services.
2. Forest Reserve Revenue budget is $70,000.
3. Projected general fund June 30, 2027 ending cash balance: $6,077,552.
4. The Board's required reserve for economic uncertainties of 13%, $551,960, is met in the budget year, as well as in the first and second out years, $462,971 for 2027–28 and $455,817 for 2028–29.
5. Staff recommendation is to approve the Adopted Budget.