

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
General Fund - Unrestricted**

Fund 11	2015-2016	2016-2017	2016-2017	2017-2018
	Actual	Adopted	Estimated Actual	Proposed Final
Beginning Balance	\$ 1,326,285	\$ 2,940,209	\$ 3,007,394	
Estimated Beginning Balance 7/1/16				\$ 2,887,054
INCOME				
Federal Income				
Forest Reserve Fund	\$ 120,562	\$ 125,000	\$ 120,562	\$ 121,000
Miscellaneous (Adm. Fees, Federal Projects)	4,705	7,539	3,895	7,500
Total Federal Income	\$ 125,267	\$ 132,539	\$ 124,457	\$ 128,500
State Income				
State Apportionment	\$ 10,723,165	\$ 11,583,677	\$ 11,159,042	\$ 10,627,419
Education Protection Act	2,868,981	2,586,500	2,766,271	2,560,000
Board Financial Assistance	25,095	25,095	22,910	23,000
Faculty One-time Parity	102,105	102,105	102,105	102,105
Home Owners Exemption - All Counties	56,916	57,000	56,556	56,600
Timber Tax Receipts	93,681	69,000	73,571	73,600
Lottery	429,764	427,500	405,936	374,600
Mandated Cost Block Grant	1,464,361	347,464	347,587	71,835
Miscellaneous: Adm. Fees, State Projects	38,433	45,000	35,000	35,000
Total State Income	\$ 15,802,501	\$ 15,243,341	\$ 14,968,979	\$ 13,924,159
Local Income				
Property Taxes	\$ 3,489,796	\$ 3,400,000	\$ 3,518,000	\$ 3,879,600
Sales	-	3,500	500	1,500
Rentals and Leases (Facilities)	32,444	44,000	34,329	21,725
Interest	74,203	43,500	74,724	75,000
Community Services	19,237	35,500	33,233	25,500
Enrollment Fees	1,535,023	1,492,800	1,237,800	1,285,116
Non-Resident Tuition	621,699	653,000	599,999	632,000
Student Fees and Charges	66,962	80,000	60,780	66,500
Miscellaneous Local Income	102,640	72,462	70,000	70,000
Total Local Income	\$ 5,942,004	\$ 5,824,762	\$ 5,629,363	\$ 6,056,941
Other Financing Sources				
Interfund Transfers In	\$ 62,725	\$ -	\$ -	\$ 47,500
Other Income	-	-	-	-
Total Other Financing Sources	\$ 62,725	\$ -	\$ -	\$ 47,500
Total Income	\$ 21,932,497	\$ 21,200,642	\$ 20,722,799	\$ 20,157,100

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
General Fund - Unrestricted**

2015-2016	2016-2017	2016-2017	2017-2018
Actual	Adopted	Estimated Actual	Proposed Final

EXPENDITURES

Academic Salaries				
Instructional Contract	\$ 2,313,637	\$ 2,640,851	\$ 2,801,709	\$ 2,679,615
Non Instructional Contract	305,563	326,478	232,892	354,951
Academic Administrators	1,128,245	1,253,578	1,099,399	818,379
Instructional Hourly	1,633,892	1,305,161	1,539,046	1,394,690
Non Instructional Hourly	86,166	84,840	72,098	70,000
Total Academic Salaries	\$ 5,467,503	\$ 5,610,908	\$ 5,745,143	\$ 5,317,635
				26.39%
Classified Salaries				
Non Instructional Contract	\$ 1,664,026	\$ 1,668,128	\$ 1,849,755	\$ 2,071,432
Instructional Aides Contract	169,362	248,010	281,881	287,975
Classified Administrators/Management/Supervisory	1,029,236	1,499,195	1,323,658	1,493,960
Non Instructional Hourly	109,516	50,300	101,216	153,078
Instructional Aides Hourly	418,727	387,471	407,927	431,990
Student Hourly	64,783	92,690	65,417	57,686
Total Classified Salaries	\$ 3,455,650	\$ 3,945,794	\$ 4,029,853	\$ 4,496,121
				22.31%
Employee Benefits				
STRS - State Teachers Retirement	\$ 523,051	\$ 530,990	\$ 619,430	\$ 555,980
PERS - Public Employees Retirement	373,236	474,321	498,972	598,466
Social Security & Medicare	340,415	401,098	377,927	451,589
Medical/Dental/Vision Insurance	1,879,155	1,886,959	1,779,987	1,873,450
Unemployment Insurance	17,933	18,928	18,795	19,512
Workers Compensation Insurance	298,050	351,591	359,308	358,104
Retirees Health Benefits	692,586	649,971	649,266	599,971
Total Employee Benefits	\$ 4,124,426	\$ 4,313,858	\$ 4,303,685	\$ 4,457,073
				22.12%
Supplies				
Instructional	\$ 62,840	\$ 235,954	\$ 64,347	\$ 82,600
Non-Instructional	218,608	230,957	205,748	190,800
Total Supplies	\$ 281,448	\$ 466,911	\$ 270,095	\$ 273,400
				1.36%

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
General Fund - Unrestricted**

	2015-2016	2016-2017	2016-2017	2017-2018	
	Actual	Adopted	Estimated Actual	Proposed Final	
Other Operating Expenses					
Dues and Memberships	\$ 93,595	\$ 106,315	\$ 88,684	\$ 105,450	
Insurance	133,786	184,480	202,343	262,280	
Legal and Professional Services	211,852	178,000	120,286	194,000	
Election	-	4,000	3,989	2,000	
Interest	24,232	-	750	-	
Postage	23,624	41,905	24,559	31,905	
Staff Development, Travel, and Conference	161,398	213,181	146,261	233,574	
Building and Equipment Rental/Leases	91,231	129,308	157,811	179,318	
Personal/Consultant Services	158,763	383,230	287,867	134,450	
Repairs	406,145	560,533	492,592	490,289	
Utilities/Electricity/Gas/Water/Waste/Telephone	714,900	730,800	754,234	786,549	
Service Fees/Other Charges	3,070,452	2,806,268	2,380,706	2,064,580	
Advertising, Printing, and Miscellaneous Operating	161,562	207,050	166,770	213,500	
Field Trips (Classroom related, athletics)	179,290	265,054	235,387	230,624	
Total Other Operating Expenses	\$ 5,430,830	\$ 5,810,124	\$ 5,062,238	\$ 4,928,519	24.46%
Capital Outlay					
Site Development	\$ 9,198	\$ 4,000	\$ 242	\$ 4,000	
Building Improvement	59,886	34,000	21,991	29,490	
Library Books	18,752	30,425	35,182	21,872	
Equipment	271,856	550,256	662,954	460,175	
Total Capital Outlay	\$ 359,692	\$ 618,681	\$ 720,369	\$ 515,537	2.56%
Other Outgo					
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 1,123,717	\$ 264,791	\$ 705,936	\$ 154,010	
Student Vouchers, Reimbursements	8,122	10,000	5,820	10,000	
Total Other Outgo	\$ 1,131,839	\$ 274,791	\$ 711,756	\$ 164,010	0.81%
Total Expenditures	\$ 20,251,388	\$ 21,041,067	\$ 20,843,139	\$ 20,152,295	100.00%
SUMMARY					
Net Income (Loss)	\$ 1,681,109	\$ 159,575	\$ (120,341)	\$ 4,805	
RESERVES					
Mandated 5% Reserve	\$ 1,012,569	\$ 1,052,053	\$ 1,042,157	\$ 1,007,615	
Future Planned Expenditures	300,000	300,000	-	-	
Contingency (Union Negotiations)	-	-	-	350,000	
Undesignated Reserve	1,694,825	1,747,731	1,844,897	1,534,244	
Total Ending Fund Balance	\$ 3,007,394	\$ 3,099,784	\$ 2,887,054	\$ 2,891,859	\$ 0.1435

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
General Fund - Restricted**

Fund 12

	2016-2017 Adopted	2016-2017 Estimated Actual	2017-2018 Proposed Final
Beginning Balance	\$ -	\$ -	\$ -
INCOME			
Federal Income			
VTEA	\$ 60,781	\$ 60,781	\$ -
TRIO/SSS	238,058	199,228	265,828
TRIO/Upward Bound	304,576	312,132	331,500
Distance Learning Telemedicine Grant	-	142,199	-
Miscellaneous Federal Grants	-	-	-
Total Federal Income	\$ 603,415	\$ 714,340	\$ 597,328
State Income			
Board Financial Assistance	\$ 172,180	\$ 127,523	\$ 129,649
Disabled Students Program	312,847	306,587	281,517
EOPS	450,430	427,900	406,514
CARE	71,987	65,650	64,969
CalWorks	134,912	55,972	132,151
TANF	31,264	20,577	31,264
Student Support and Success Program	495,279	672,749	391,914
Student Equity	268,754	231,244	223,542
Block Grant/Instructional Equipment	96,295	70,922	82,618
Basic Skills	90,000	90,000	90,000
Basic Skills - Student Outcome	-	280,694	121,926
CTE Grants	97,000	140,748	-
Strong Workforce Program	218,885	152,706	284,644
Career Pathways Trust Grant	1,783,575	1,862,922	2,110,696
Adult Education Grants	1,340,892	956,305	900,917
Lottery	133,593	125,000	133,600
Miscellaneous Grants and Projects	-	97,805	-
Total State Income	\$ 5,697,893	\$ 5,685,304	\$ 5,385,921
Local Income			
Health Services Fees	\$ 75,000	\$ 76,915	\$ 100,300
Miscellaneous	-	57,101	-
Total Local Income	\$ 75,000	\$ 134,016	\$ 100,300
Total Income	\$ 6,376,308	\$ 6,533,659	\$ 6,083,549

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
General Fund - Restricted**

2016-2017 Adopted	2016-2017 Estimated Actual	2017-2018 Proposed Final
----------------------	----------------------------------	--------------------------------

EXPENDITURES

Academic Salaries				
Instructional Contract	\$ -	\$ -	\$ -	
Non Instructional Contract	87,900	112,939	121,083	
Academic Administrators	82,816	89,186	83,446	
Instructional Hourly	-	13,677	63,590	
Non Instructional Hourly	53,722	139,602	41,820	
Total Academic Salaries	\$ 224,438	\$ 355,404	\$ 309,939	5.09%
Classified Salaries				
Non Instructional Contract	\$ 519,022	\$ 548,058	\$ 516,259	
Classified Management	207,213	160,748	386,241	
Instructional Contract	-	1,575	-	
Non Instructional Hourly	90,115	88,248	61,115	
Instructional Aides Hourly	33,000	61,516	8,000	
Student Hourly	53,647	44,365	53,647	
Total Classified Salaries	\$ 902,997	\$ 904,509	\$ 1,025,262	16.85%
Employee Benefits				
STRS - State Teachers Retirement	\$ 21,476	\$ 12,984	\$ 29,514	
PERS - Public Employees Retirement	100,860	123,826	140,167	
Social Security & Medicare	69,085	77,533	82,392	
Medical/Dental/Vision Insurance	192,648	239,470	218,744	
Unemployment Insurance	2,148	2,393	2,563	
Workers Compensation Insurance	41,478	46,263	48,721	
Total Employee Benefits	\$ 427,695	\$ 502,470	\$ 522,102	8.58%
Supplies				
Instructional	\$ 110,784	\$ 186,830	\$ 110,784	
Non-Instructional	80,131	58,055	80,131	
Total Supplies	\$ 190,915	\$ 244,885	\$ 190,915	3.14%

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
General Fund - Restricted**

	2016-2017 Adopted	2016-2017 Estimated Actual	2017-2018 Proposed Final	
Other Operating Expenses				
Dues and Memberships	\$ 4,360	\$ 20,662	\$ 4,360	
Insurance	39,743	39,743	39,743	
Postage	361	94	361	
Staff Development, Travel, and Conference	162,776	156,430	162,776	
Building and Equipment Rental/Leases	52,581	170,154	52,581	
Personal/Consultant Services	3,292,821	2,259,060	2,730,830	
Repairs	2,000	10,762	2,000	
Service Fees/Other Charges	70,912	108,070	61,156	
Advertising, Printing, and Miscellaneous Operating	40,228	31,561	40,228	
Field Trips	48,638	32,479	48,638	
Total Other Operating Expenses	\$ 3,714,420	\$ 2,829,015	\$ 3,142,673	51.66%
Capital Outlay				
Buildings	\$ -	\$ 8,300	\$ -	
Building Improvements	-	181,399	-	
Library Books	23,500	15,000	23,500	
Equipment	184,963	1,014,955	138,404	
Total Capital Outlay	\$ 208,463	\$ 1,219,654	\$ 161,904	2.66%
Other Outgo				
Interfund Transfers	\$ -	\$ -	\$ 72,462	
Grants and Scholarships	67,388	168,238	18,300	
Student Vouchers, Reimbursements	639,992	309,485	639,992	
Total Other Outgo	\$ 707,380	\$ 477,723	\$ 730,754	12.01%
Total Expenditures, Capital Outlay & Other Outgo	\$ 6,376,308	\$ 6,533,659	\$ 6,083,549	100.00%

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
Bond and Interest and Redemption Fund**

Fund 21

2016-2017 Estimated Actual	2017-2018 Proposed Final
----------------------------------	--------------------------------

Beginning Balance	\$ 28,954	\$ 29,171
--------------------------	-----------	-----------

INCOME

Income		
Interest	\$ 208	\$ 200
Transfer from General Fund	232,800	147,010
Transfer from Residence Revenue Fund	12,750	13,390
Total Income	\$ 245,758	\$ 160,600

2016-2017 Estimated Actual	2017-2018 Proposed Final
----------------------------------	--------------------------------

EXPENDITURES

Expenditures		
Debt Principal Reduction	\$ 240,069	\$ 70,300
Debt Interest Reduction	5,472	90,100
Total Expenditures	\$ 245,541	\$ 160,400
Net Income (Loss)	\$ 217	\$ 200
Total Ending Fund Balance	\$ 29,171	\$ 29,371

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
General Obligation Bond Interest Redemption Fund**

Fund 23

2016-2017 Estimated Actual	2017-2018 Proposed Final
----------------------------------	--------------------------------

Beginning Balance	\$ 3,888,373	\$ 4,452,668
INCOME		
Income		
Interest	\$ 45,310	\$ 37,200
Taxes	1,698,874	1,673,500
Total Income	\$ 1,744,184	\$ 1,710,700

2016-2017 Estimated Actual	2017-2018 Proposed Final
----------------------------------	--------------------------------

EXPENDITURES		
Expenditures		
Service Fees	\$ 1,760	\$ 1,760
Debt Principal Reduction	193,105	520,000
Debt Interest Reduction	985,024	690,179
Total Expenditures	\$ 1,179,889	\$ 1,211,939
Net Income (Loss)	\$ 564,295	\$ 498,761
Ending Balance	\$ 4,452,668	\$ 4,951,429

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
Cafeteria Fund**

Fund 32

2016-2017	2017-2018
Estimated Actual	Proposed Final

Beginning Balance	\$ 98,569	\$ 29,075
--------------------------	-----------	-----------

INCOME

Income

Food Service	\$ 700,403	\$ 685,000
Other Income	50,790	55,000
Transfer from Residence Hall	100,000	115,000
Transfer from Capital Outlay Fund	9,120	-

Total Income	<u>\$ 860,313</u>	<u>\$ 855,000</u>
---------------------	-------------------	-------------------

2016-2017	2017-2018
Estimated Actual	Proposed Final

EXPENDITURES

Expenditures

Salaries	\$ 222,423	\$ 245,376
Payroll Taxes and Benefits	78,990	168,637
Supplies	3,211	5,375
Utilities	25,114	20,000
Other Operating Expenses	596,292	427,004
Equipment	3,777	-

Total Expenditures	<u>\$ 929,806</u>	<u>\$ 866,392</u>
---------------------------	-------------------	-------------------

Net Income (Loss)	<u>\$ (69,494)</u>	<u>\$ (11,392)</u>
--------------------------	--------------------	--------------------

Total Ending Fund Balance	<u>\$ 29,075</u>	<u>\$ 17,683</u>
----------------------------------	------------------	------------------

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
Residence Hall Revenue Fund**

Fund 35

2016-2017	2017-2018
Estimated Actual	Proposed Final

Beginning Balance

\$ 156,338 \$ 227,211

INCOME

Income

Residence Hall Rentals	\$ 458,694	\$ 460,000
Residence Hall Contract Cancellation Fees	15,550	18,000
Interest	5,463	3,050
Other Income	103,905	105,500
Transfer from Capital Outlay Fund	18,997	-

Total Income

\$ 602,608 \$ 586,550

2016-2017	2017-2018
Estimated Actual	Proposed Final

EXPENDITURES

Expenditures

Salaries	\$ 171,781	\$ 185,337
Payroll Taxes and Benefits	84,076	100,966
Supplies	7,563	5,700
Utilities	81,381	82,400
Other Operating Expenses	63,809	73,950
Equipment	4,448	-
Buildings	1,926	15,000
Transfer to Cafeteria Fund	100,000	115,000
Transfer to Interest and Redemption Fund	12,750	13,390
Transfer to Repair and Replacement Fund	4,000	4,000

Total Expenditures

\$ 531,734 \$ 595,743

Net Income (Loss)

\$ 70,873 \$ (9,193)

Total Ending Fund Balance

\$ 227,211 \$ 218,018

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
Capital Outlay Projects Fund**

Fund 41

2016-2017 Estimated Actual	2017-2018 Proposed Final
----------------------------------	--------------------------------

Beginning Balance \$ 1,519,607 \$ 5,281,373

INCOME

Income

Scheduled Maintenance	\$ 400,000	\$ 100,000
Prop 39 Income	122,868	92,574
Contract Services Income	62,326	50,000
Miscellaneous Local Income	45,684	44,000
Interest	10,071	10,000
Proceeds from Lease Revenue Bonds	4,000,000	-
Transfer from General Fund	350,748	7,000
Transfer from Self-Insurance Fund	122,058	-
Transfer from Foundation	5,000	5,000

Total Income \$ 5,118,755 \$ 308,574

2016-2017 Estimated Actual	2017-2018 Proposed Final
----------------------------------	--------------------------------

EXPENDITURES

Expenditures

Supplies	\$ 8,031	\$ 10,000
Other Operating Expenses	775,133	525,000
Site Improvement	72,358	351,563
Equipment	259,809	10,000
Building Improvement	208,891	568,091
Transfer to Residence Hall Fund	18,997	-
Transfer to Cafeteria Fund	9,120	-
Transfer to Student Clubs	4,650	-

Total Expenditures \$ 1,356,988 \$ 1,464,654

Net Income (Loss) \$ 3,761,766 \$ (1,156,080)

Total Ending Fund Balance \$ 5,281,373 \$ 4,125,293

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
Bookstore Fund**

Fund 51

2016-2017		2017-2018	
Estimated Actual		Proposed Final	

Beginning Balance	\$	3,154	\$	5,598
--------------------------	----	-------	----	-------

INCOME

Income

Book Sales	\$	397,715	\$	415,000
Clothing and Other Sales		85,674		79,100
Vendor Commissions		309		1,000
Book Rentals		45,740		70,000

Total Income	\$	529,438	\$	565,100
---------------------	----	---------	----	---------

2016-2017		2017-2018	
Estimated Actual		Proposed Final	

EXPENDITURES

Expenditures

Salaries	\$	94,077	\$	98,931
Payroll Taxes and Benefits		30,841		36,358
Cost of Goods Sold		356,769		372,000
Supplies		654		1,000
Utilities		10,000		10,000
Other Operating Expenses		34,651		37,885
Equipment		-		-

Total Expenditures	\$	526,993	\$	556,174
---------------------------	----	---------	----	---------

Net Income (Loss)	\$	2,444	\$	8,926
--------------------------	----	-------	----	-------

Total Ending Fund Balance	\$	5,598	\$	14,524
----------------------------------	----	-------	----	--------

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
Self Insurance Fund**

Fund 61	2016-2017 Estimated Actual		2017-2018 Proposed Final	
Beginning Balance	\$	230,801	\$	-
INCOME				
Income				
Employee Contributions for Premiums	\$	-	\$	-
Transfer from General Fund		-		-
Total Income	\$	-	\$	-
EXPENDITURES				
Expenditures				
Health Premium Expenses	\$	-	\$	-
Dental Premium Expenses		-		-
Vision Premium Expenses		-		-
Employee Reimbursement		108,740		-
Transfer to Capital Outlay Fund		122,061		-
Total Expenditures	\$	230,801	\$	-
Net Income (Loss)	\$	(230,801)	\$	-
Total Ending Fund Balance	\$	-	\$	-

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
Federal Financial Aid Trust Fund**

Fund 78

2016-2017 Estimated Actual	2017-2018 Proposed Final
----------------------------------	--------------------------------

Beginning Balance \$ 3,202 \$ 3,202

INCOME

Income

PELL Income	\$ 2,912,226	\$ 4,144,566
SEOG Income	41,277	37,686
Direct Loan Income	1,978,217	2,374,196
Federal Work Study Income	46,730	46,730
Cal Grant Income	337,735	355,053
Transfer from General Fund	1,727	308

Total Income \$ 5,317,912 \$ 6,958,539

2016-2017 Estimated Actual	2017-2018 Proposed Final
----------------------------------	--------------------------------

EXPENDITURES

Expenditures

Student Wages	\$ 46,730	\$ 46,730
Payroll Taxes and Benefits	1,727	1,790
PELL Grants	2,912,226	4,144,566
SEOG Grants	41,277	37,686
Direct Loans	1,978,217	2,374,196
Cal Grants	337,735	355,053
Return to Title IV	-	-

Total Expenditures \$ 5,317,912 \$ 6,960,021

Net Income (Loss) \$ - \$ (1,482)

Total Ending Fund Balance \$ 3,202 \$ 1,720

**Siskiyou Joint Community College District
2017-2018 Proposed Final Budget
Foundation General Fund**

Fund 83

2016-2017 Estimated Actual	2017-2018 Proposed Final
----------------------------------	--------------------------------

Beginning Balance	\$ 2,321,222	\$ 2,396,147
--------------------------	--------------	--------------

INCOME

Income		
Sales and Special Events	\$ 168,800	\$ 169,000
Community Service Income	-	-
Contract Service Income	-	-
Contributions and Gifts	23,000	10,500
Local Grants	31	
Interest Income	3,050	3,050
Investment Income	145,000	74,500
Gain/Loss on Sale of Investments	1,500	1,500
Total Income	<u>\$ 341,381</u>	<u>\$ 258,550</u>

2016-2017 Estimated Actual	2017-2018 Proposed Final
----------------------------------	--------------------------------

EXPENDITURES

Expenditures		
Salaries	\$ 54,255	\$ 83,191
Payroll Taxes and Benefits	27,135	46,782
Supplies	62,838	8,900
Utilities	9,009	9,975
Other Operating Expenses	65,607	70,960
Equipment	31,499	-
Transfer to General Fund	-	5,000
Transfer to Capital Outlay Fund	5,000	5,000
Scholarships	1,325	300
Grants and Other Student Aid	9,787	10,000
Total Expenditures	<u>\$ 266,456</u>	<u>\$ 240,108</u>
Net Income (Loss)	<u>\$ 74,925</u>	<u>\$ 18,442</u>
Total Ending Fund Balance	<u>\$ 2,396,147</u>	<u>\$ 2,414,590</u>

