

Siskiyou Joint Community College District
2017-2018
Tentative Budget
Summary

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	\$ 3,459,879	\$ 20,551,608	\$ 20,548,771	\$ 3,462,717
12	General Fund - Restricted	-	5,893,567	5,893,567	-
21	Bond Interest and Redemption Fund	29,155	71,790	71,590	29,355
23	General Obligation Bond Interest & Redemption Fund	4,407,154	1,710,700	1,211,939	4,905,915
32	Cafeteria Fund	8,164	790,000	789,395	8,769
35	Residence Hall Revenue Fund	210,965	586,550	491,080	306,435
39	Residence Hall Repair & Replacement Fund	23,919	4,180	250	27,849
41	Capital Outlay Projects Fund	4,862,624	371,000	1,464,654	3,768,970
51	Bookstore Fund	8,717	565,100	554,730	19,087
61	Insurance Fund	-	-	-	-
78	Federal Financial Aid Trust Fund	1,482	5,582,700	5,584,182	-
83	Foundation Fund	2,441,827	274,550	211,518	2,504,859
84	Foundation Scholarship Fund	1,149,381	137,475	79,225	1,207,631
Totals 2017-2018 Tentative Budget		\$ 16,603,267	\$ 36,539,220	\$ 36,900,901	\$ 16,241,587

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

Fund 11	2015-2016	2016-2017	2016-2017	2017-2018
	Actual	Adopted	Estimated Actual	Proposed Tentative
Beginning Balance	\$ 1,326,285	\$ 2,940,209	\$ 3,007,394	
Estimated Beginning Balance 7/1/16				\$ 3,459,879
INCOME				
Federal Income				
Forest Reserve Fund	\$ 120,562	\$ 125,000	\$ 120,562	\$ 121,000
Miscellaneous (Adm. Fees, Federal Projects)	4,705	7,539	7,500	7,500
Total Federal Income	\$ 125,267	\$ 132,539	\$ 128,062	\$ 128,500
State Income				
State Apportionment	\$ 10,723,165	\$ 11,583,677	\$ 11,159,042	\$ 11,333,951
Education Protection Act	2,868,981	2,586,500	2,766,271	2,600,000
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	56,200	56,200
Timber Tax Receipts	93,681	69,000	69,000	69,000
Lottery	429,764	427,500	405,936	388,080
Mandated Cost Block Grant	1,464,361	347,464	347,587	75,460
Miscellaneous: Adm. Fees, State Projects	38,433	45,000	40,000	45,000
Total State Income	\$ 15,802,501	\$ 15,243,341	\$ 14,969,051	\$ 14,692,796
Local Income				
Property Taxes	\$ 3,489,796	\$ 3,400,000	\$ 3,518,000	\$ 3,518,000
Sales	-	3,500	500	1,500
Rentals and Leases (Facilities)	32,444	44,000	32,000	32,000
Interest	74,203	43,500	60,350	60,350
Community Services	19,237	35,500	-	-
Enrollment Fees	1,535,023	1,492,800	1,237,800	1,300,000
Non-Resident Tuition	621,699	653,000	632,113	632,000
Student Fees and Charges	66,962	80,000	65,400	66,500
Miscellaneous Local Income	102,640	72,462	75,000	72,462
Total Local Income	\$ 5,942,004	\$ 5,824,762	\$ 5,621,163	\$ 5,682,812
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	\$ 20,718,276	\$ 20,551,608

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

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

EXPENDITURES

Academic Salaries				
Instructional Contract	\$ 2,313,637	\$ 2,640,851	\$ 2,883,700	\$ 2,929,700
Non Instructional Contract	305,563	326,478	226,400	313,450
Academic Administrators	1,128,245	1,253,578	1,084,700	1,155,850
Instructional Hourly	1,633,892	1,305,161	1,495,560	1,462,300
Non Instructional Hourly	86,166	84,840	67,700	64,555
Total Academic Salaries	\$ 5,467,503	\$ 5,610,908	\$ 5,758,060	\$ 5,925,855
Classified Salaries				
Non Instructional Contract	\$ 1,664,026	\$ 1,668,128	\$ 1,761,400	\$ 2,014,641
Instructional Aides Contract	169,362	248,010	297,400	246,400
Classified Administrators/Management/Supervisory	1,029,236	1,499,195	1,232,600	1,253,889
Non Instructional Hourly	109,516	50,300	172,800	119,678
Instructional Aides Hourly	418,727	387,471	408,400	428,540
Student Hourly	64,783	92,690	48,000	58,416
Total Classified Salaries	\$ 3,455,650	\$ 3,945,794	\$ 3,920,600	\$ 4,121,564
Employee Benefits				
STRS - State Teachers Retirement	\$ 523,051	\$ 530,990	\$ 619,740	\$ 634,776
PERS - Public Employees Retirement	373,236	474,321	482,100	545,904
Social Security & Medicare	340,415	401,098	370,310	427,635
Medical/Dental/Vision Insurance	1,879,155	1,886,959	1,770,755	1,877,394
Unemployment Insurance	17,933	18,928	18,860	19,978
Workers Compensation Insurance	298,050	351,591	361,065	452,134
Retirees Health Benefits	692,586	649,971	649,971	649,971
Total Employee Benefits	\$ 4,124,426	\$ 4,313,858	\$ 4,272,801	\$ 4,607,792
Supplies				
Instructional	\$ 62,840	\$ 235,954	\$ 100,600	\$ 62,600
Non-Instructional	218,608	230,957	217,700	203,900
Total Supplies	\$ 281,448	\$ 466,911	\$ 318,300	\$ 266,500

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

	2015-2016	2016-2017	2016-2017	2017-2018
	Actual	Adopted	Estimated Actual	Proposed Tentative
Other Operating Expenses				
Dues and Memberships	\$ 93,595	\$ 106,315	\$ 71,000	\$ 106,650
Insurance	133,786	184,480	181,100	232,280
Legal and Professional Services	211,852	178,000	142,000	180,000
Election	-	4,000	4,000	2,000
Interest	24,232	-	750	-
Postage	23,624	41,905	27,900	31,600
Staff Development, Travel, and Conference	161,398	213,181	137,000	183,773
Building and Equipment Rental/Leases	91,231	129,308	142,500	179,818
Personal/Consultant Services	158,763	383,230	229,130	117,050
Repairs	406,145	560,533	400,500	492,439
Utilities/Electricity/Gas/Water/Waste/Telephone	714,900	730,800	742,000	783,899
Service Fees/Other Charges	3,070,452	2,806,268	2,388,040	1,997,580
Advertising, Printing, and Miscellaneous Operating	161,562	207,050	149,500	207,800
Field Trips (Classroom related, athletics)	179,290	265,054	209,700	227,624
Total Other Operating Expenses	\$ 5,430,830	\$ 5,810,124	\$ 4,825,120	\$ 4,742,513
Capital Outlay				
Site Development	\$ 9,198	\$ 4,000	\$ -	\$ 4,000
Building Improvement	59,886	34,000	34,000	24,490
Library Books	18,752	30,425	16,100	21,872
Equipment	271,856	550,256	550,200	545,175
Total Capital Outlay	\$ 359,692	\$ 618,681	\$ 600,300	\$ 595,537
Other Outgo				
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 1,123,717	\$ 264,791	\$ 564,791	\$ 279,010
Debt Principal and Interest	-	-	-	-
Student Vouchers, Reimbursements	8,122	10,000	5,820	10,000
Total Other Outgo	\$ 1,131,839	\$ 274,791	\$ 570,611	\$ 289,010
Total Expenditures	\$ 20,251,388	\$ 21,041,067	\$ 20,265,792	\$ 20,548,771
SUMMARY				
Net Income (Loss)	\$ 1,681,109	\$ 159,575	\$ 452,484	\$ 2,837
RESERVES				
Mandated 5% Reserve	\$ 1,012,569	\$ 1,052,053	\$ 1,013,290	\$ 1,027,439
Reserve for Future Planned Expenditures	300,000	300,000	-	-
Undesignated Reserve	1,694,825	1,747,731	2,446,589	2,435,278
Total Ending Fund Balance	\$ 3,007,394	\$ 3,099,784	\$ 3,459,879	\$ 3,462,717

Siskiyou Joint Community College District
2017-2018 Tentative Budget
General Fund - Restricted

Fund 12	2016-2017 Adopted	2016-2017 Estimated Actual	2017-2018 Proposed Tentative
Beginning Balance	\$ -	\$ -	\$ -
INCOME			
Federal Income			
VTEA	\$ 60,781	\$ 60,780	\$ -
TRIO/SSS	238,058	186,250	273,803
TRIO/Upward Bound	304,576	276,800	341,220
Distance Learning Telemedicine Grant	-	140,800	94,466
Miscellaneous Federal Grants	-	46,788	-
Total Federal Income	\$ 603,415	\$ 711,418	\$ 709,489
State Income			
Board Financial Assistance	\$ 172,180	\$ 127,523	\$ 127,523
Disabled Students Program	312,847	306,587	291,257
EOPS	450,430	427,900	406,513
CARE	71,987	55,000	64,968
CalWorks	134,912	66,000	129,312
TANF	31,264	30,010	30,010
Student Support and Success Program	495,279	589,893	465,398
Student Equity	268,754	331,428	265,457
Block Grant/Instructional Equipment	96,295	105,288	27,800
Basic Skills	90,000	90,000	90,000
Basic Skills - Student Outcome	-	201,650	325,000
CTE Grants	97,000	112,467	97,000
Strong Workforce Program	218,885	134,385	330,000
Career Pathways Trust Grant	1,783,575	1,843,825	2,000,000
Adult Education Grants	1,340,892	903,000	225,000
Lottery	133,593	133,593	113,700
Miscellaneous Grants and Projects	-	120,690	102,040
Total State Income	\$ 5,697,893	\$ 5,579,239	\$ 5,090,978
Local Income			
Health Services Fees	\$ 75,000	\$ 89,300	\$ 89,700
Miscellaneous	-	57,101	3,400
Total Local Income	\$ 75,000	\$ 146,401	\$ 93,100
Total Income	\$ 6,376,308	\$ 6,437,058	\$ 5,893,567

**Siskiyous Joint Community College District
2017-2018 Tentative Budget
General Fund - Restricted**

2016-2017 Adopted	2016-2017 Estimated Actual	2017-2018 Proposed Tentative
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EXPENDITURES

Academic Salaries			
Instructional Contract	\$ -	\$ -	\$ -
Non Instructional Contract	87,900	100,695	87,640
Academic Administrators	82,816	111,560	82,816
Instructional Hourly	-	7,800	40,000
Non Instructional Hourly	53,722	136,320	105,622
Total Academic Salaries	\$ 224,438	\$ 356,375	\$ 316,078
Classified Salaries			
Non Instructional Contract	\$ 519,022	\$ 530,470	\$ 507,668
Classified Management	207,213	142,625	217,247
Instructional Contract	-	2,100	28,500
Non Instructional Hourly	90,115	93,400	78,115
Instructional Aides Hourly	33,000	61,920	25,000
Student Hourly	53,647	50,400	62,839
Total Classified Salaries	\$ 902,997	\$ 880,915	\$ 919,369
Employee Benefits			
STRS - State Teachers Retirement	\$ 21,476	\$ 14,310	\$ 33,317
PERS - Public Employees Retirement	100,860	120,900	98,339
Social Security & Medicare	69,085	75,940	75,856
Medical/Dental/Vision Insurance	192,648	233,145	200,320
Unemployment Insurance	2,148	2,390	2,453
Workers Compensation Insurance	41,478	46,035	47,912
Total Employee Benefits	\$ 427,695	\$ 492,720	\$ 458,197
Supplies			
Instructional	\$ 110,784	\$ 154,400	\$ 175,293
Non-Instructional	80,131	59,800	76,130
Total Supplies	\$ 190,915	\$ 214,200	\$ 251,423

Siskiyou Joint Community College District
2017-2018 Tentative Budget
General Fund - Restricted

	2016-2017 Adopted	2016-2017 Estimated Actual	2017-2018 Proposed Tentative
Other Operating Expenses			
Dues and Memberships	\$ 4,360	\$ 17,970	\$ 8,985
Insurance	39,743	72,700	46,157
Postage	361	125	361
Staff Development, Travel, and Conference	162,776	128,500	176,509
Building and Equipment Rental/Leases	52,581	221,100	83,581
Personal/Consultant Services	3,292,821	241,000	197,186
Repairs	2,000	30,000	20,000
Service Fees/Other Charges	70,912	2,129,953	2,179,256
Advertising, Printing, and Miscellaneous Operating	40,228	31,800	4,890
Field Trips	48,638	23,100	45,858
Total Other Operating Expenses	<u>\$ 3,714,420</u>	<u>\$ 2,896,248</u>	<u>\$ 2,762,783</u>
Capital Outlay			
Buildings	\$ -	\$ 8,300	\$ -
Building Improvements	-	140,200	69,000
Library Books	23,500	14,000	18,500
Equipment	184,963	965,500	431,849
Total Capital Outlay	<u>\$ 208,463</u>	<u>\$ 1,128,000</u>	<u>\$ 519,349</u>
Other Outgo			
Interfund Transfers	\$ -	\$ -	\$ -
Grants and Scholarships	67,388	105,500	107,500
Student Vouchers, Reimbursements	639,992	363,100	558,868
Total Other Outgo	<u>\$ 707,380</u>	<u>\$ 468,600</u>	<u>\$ 666,368</u>
Total Expenditures, Capital Outlay & Other Outgo	<u><u>\$ 6,376,308</u></u>	<u><u>\$ 6,437,058</u></u>	<u><u>\$ 5,893,567</u></u>

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

Fund 21

2016-2017 Estimated Actual	2017-2018 Proposed Tentative
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Beginning Balance	\$ 28,954	\$ 29,155
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INCOME

Income		
Interest	\$ 192	\$ 200
Transfer from General Fund	232,800	58,200
Transfer from Residence Revenue Fund	12,750	13,390
Total Income	<u>\$ 245,742</u>	<u>\$ 71,790</u>

2016-2017 Estimated Actual	2017-2018 Proposed Tentative
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EXPENDITURES

Expenditures		
Debt Principal Reduction	\$ 240,069	\$ 70,300
Debt Interest Reduction	5,472	1,290
Total Expenditures	<u>\$ 245,541</u>	<u>\$ 71,590</u>
Net Income (Loss)	<u>\$ 201</u>	<u>\$ 200</u>
Total Ending Fund Balance	<u><u>\$ 29,155</u></u>	<u><u>\$ 29,355</u></u>

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

Fund 32

	2016-2017	2017-2018
	Estimated Actual	Proposed Tentative
Beginning Balance	\$ 98,569	\$ 8,164
INCOME		
Income		
Food Service	\$ 637,700	\$ 650,000
Other Income	53,750	55,000
Transfer from Residence Hall	125,000	85,000
Transfer from Capital Outlay Fund	9,120	-
Total Income	<u>\$ 825,570</u>	<u>\$ 790,000</u>

	2016-2017	2017-2018
	Estimated Actual	Proposed Tentative
EXPENDITURES		
Expenditures		
Salaries	\$ 218,275	\$ 245,376
Payroll Taxes and Benefits	79,700	91,640
Supplies	3,000	5,375
Utilities	25,000	20,000
Other Operating Expenses	584,800	427,004
Equipment	5,200	-
Total Expenditures	<u>\$ 915,975</u>	<u>\$ 789,395</u>
Net Income (Loss)	<u>\$ (90,405)</u>	<u>\$ 605</u>
Total Ending Fund Balance	<u>\$ 8,164</u>	<u>\$ 8,769</u>

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

Fund 35

	2016-2017	2017-2018
	Estimated Actual	Proposed Tentative
Beginning Balance	\$ 156,338	\$ 210,965
INCOME		
Income		
Residence Hall Rentals	\$ 458,100	\$ 460,000
Residence Hall Contract Cancellation Fees	18,000	18,000
Interest	3,050	3,050
Other Income	111,245	105,500
Transfer from Capital Outlay Fund	14,082	-
Total Income	<u>\$ 604,477</u>	<u>\$ 586,550</u>

	2016-2017	2017-2018
	Estimated Actual	Proposed Tentative
EXPENDITURES		
Expenditures		
Salaries	\$ 167,100	\$ 123,425
Payroll Taxes and Benefits	90,100	88,215
Supplies	6,900	5,700
Utilities	81,000	82,400
Other Operating Expenses	57,000	73,950
Equipment	4,000	-
Buildings	2,000	15,000
Transfer to Cafeteria Fund	125,000	85,000
Transfer to Interest and Redemption Fund	12,750	13,390
Transfer to Repair and Replacement Fund	4,000	4,000
Total Expenditures	<u>\$ 549,850</u>	<u>\$ 491,080</u>
Net Income (Loss)	<u>\$ 54,627</u>	<u>\$ 95,470</u>
Total Ending Fund Balance	<u>\$ 210,965</u>	<u>\$ 306,435</u>

**Siskiyou Joint Community College District
2017-2018 Tentative Budget
Residence Hall Repair and Replacement Fund**

Fund 39		2016-2017 Estimated Actual	2017-2018 Proposed Tentative
Beginning Balance	\$	19,754	\$ 23,919
INCOME			
Income			
Interest	\$	165	\$ 180
Transfers from Residence Hall Revenue Fund		4,000	4,000
Total Income	\$	4,165	\$ 4,180

		2016-2017 Estimated Actual	2017-2018 Proposed Tentative
EXPENDITURES			
Expenditures			
Supplies	\$	-	\$ 250
Repairs		-	-
Total Expenditures	\$	-	\$ 250
Net Income (Loss)	\$	4,165	\$ 3,930
Total Ending Fund Balance	\$	23,919	\$ 27,849

**Siskiyou Joint Community College District
2016-2017 Tentative Budget
Capital Outlay Projects Fund**

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2016-2017	2017-2018							
Estimated	Proposed							
Actual	Tentative							
Fund 41								
Beginning Balance	\$ 1,519,607	\$ 4,862,624						
INCOME								
Income								
Scheduled Maintenance	\$ 400,000	\$ 50,000						
Prop 39 Income	122,868	80,000						
Contract Services Income	62,263	50,000						
Miscellaneous Local Income	44,380	44,000						
Interest	4,120	10,000						
Proceeds from Lease Revenue Bonds	4,000,000	-						
Transfer from General Fund	50,748	132,000						
Transfer from Self-Insurance Fund	122,061	-						
Transfer from Foundation	5,000	5,000						
Total Income	\$ 4,811,440	\$ 371,000						
EXPENDITURES								
Expenditures								
Supplies	\$ 8,500	\$ 10,000						
Other Operating Expenses	612,633	525,000						
Site Improvement	316,271	351,563						
Equipment	258,500	10,000						
Building Improvement	249,100	568,091						
Transfer to Residence Hall Fund	14,083	-						
Transfer to Cafeteria Fund	4,686	-						
Transfer to Student Clubs	4,650	-						
Total Expenditures	\$ 1,468,423	\$ 1,464,654						
Net Income (Loss)	\$ 3,343,017	\$ (1,093,654)						
Total Ending Fund Balance	\$ 4,862,624	\$ 3,768,970						

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

Fund 51	2016-2017 2017-2018 Estimated Actual Proposed Tentative	
Beginning Balance	\$ 3,154	\$ 8,717
INCOME		
Income		
Book Sales	\$ 415,000	\$ 415,000
Clothing and Other Sales	70,000	79,100
Vendor Commissions	1,000	1,000
Book Rentals	60,000	70,000
Total Income	\$ 546,000	\$ 565,100
EXPENDITURES		
Expenditures		
Salaries	\$ 95,565	\$ 101,690
Payroll Taxes and Benefits	34,162	37,155
Cost of Goods Sold	370,000	372,000
Supplies	600	1,000
Utilities	10,000	10,000
Other Operating Expenses	30,110	32,885
Equipment	-	-
Total Expenditures	\$ 540,437	\$ 554,730
Net Income (Loss)	\$ 5,563	\$ 10,370
Total Ending Fund Balance	\$ 8,717	\$ 19,087

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

Fund 61	2016-2017 Estimated Actual		2017-2018 Proposed Tentative	
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 Tentative Budget
Federal Financial Aid Trust Fund**

Fund 78

2016-2017 Estimated Actual	2017-2018 Proposed Tentative
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Beginning Balance \$ 3,202 \$ 1,482

INCOME

Income

PELL Income	\$ 2,841,744	\$ 3,144,566
SEOG Income	41,277	36,818
Direct Loan Income	1,946,701	1,988,370
Federal Work Study Income	46,730	46,730
Cal Grant Income	338,580	365,908
Transfer from General Fund	-	308

Total Income \$ 5,215,032 \$ 5,582,700

2016-2017 Estimated Actual	2017-2018 Proposed Tentative
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EXPENDITURES

Expenditures

Student Wages	\$ 46,730	\$ 46,730
Payroll Taxes and Benefits	1,720	1,790
PELL Grants	2,841,744	3,144,566
SEOG Grants	41,277	36,818
Direct Loans	1,946,701	1,988,370
Cal Grants	338,580	365,908
Return to Title IV	-	-

Total Expenditures \$ 5,216,752 \$ 5,584,182

Net Income (Loss) \$ (1,720) \$ (1,482)

Total Ending Fund Balance \$ 1,482 \$ -

**Siskiyou Joint Community College District
2017-2018 Tentative Budget
Foundation Scholarship Fund**

Fund 84

2016-2017 Estimated Actual	2017-2018 Proposed Tentative
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Beginning Balance	\$ 1,068,171	\$ 1,149,381
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INCOME

Income		
Sales and Special Events	\$ 13,300	\$ 13,300
Contributions and Gifts	24,000	24,000
Interest Income	160	175
Investment Income	71,800	70,000
Gain (Loss) on Sale of Investments	34,500	30,000
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Total Income	\$ 143,760	\$ 137,475

2016-2017 Estimated Actual	2017-2018 Proposed Tentative
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EXPENDITURES

Expenditures		
Salaries	\$ 12,500	\$ 10,000
Payroll Taxes and Benefits	500	400
Supplies	525	525
Other Operating Expenses	7,000	7,000
Transfer to General Fund	-	-
Scholarships	23,125	23,500
Grants and Other Student Aid	18,900	37,800
	<hr/>	<hr/>
Total Expenditures	\$ 62,550	\$ 79,225
Net Income (Loss)	\$ 81,210	\$ 58,250
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Total Ending Fund Balance	\$ 1,149,381	\$ 1,207,631