

**Siskiyou Joint Community College District
2018-2019
Final Budget
Summary**

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	\$ 2,827,615	\$ 21,484,955	\$ 21,585,095	\$ 2,727,474
12	General Fund - Restricted	-	5,891,199	5,891,199	-
21	Bond Interest and Redemption Fund	29,493	357,286	356,956	29,823
23	General Obligation Bond Interest & Redemption Fund	5,022,155	1,792,500	1,273,414	5,541,241
32	Cafeteria Fund	(104,046)	1,021,000	986,170	(69,216)
35	Residence Hall Revenue Fund	279,395	648,000	640,941	286,454
39	Residence Hall Repair & Replacement Fund	28,264	8,300	-	36,564
41	Capital Outlay Projects Fund	4,203,637	141,500	979,000	3,366,137
51	Bookstore Fund	(11,539)	505,100	495,625	(2,064)
78	Federal Financial Aid Trust Fund	15,100	7,884,858	7,879,992	19,966
83	Foundation Fund	2,571,504	308,580	334,217	2,545,867
84	Foundation Scholarship Fund	1,154,043	85,885	83,065	1,156,863
Totals 2018-2019 Final Budget		\$ 16,015,619	\$ 40,129,163	\$ 40,505,674	\$ 15,639,107

**Siskiyou Joint Community College District
2018-2019 Final Budget General Fund - Unrestricted**

Fund 11	2016-2017	2017-2018	2017-2018	2018-2019
	Actual	Adopted	Estimated Actual	Final
Beginning Balance	\$ 3,007,394	\$ 3,092,568	\$ 3,092,568	
Estimated Beginning Balance 7/1/18				\$ 2,827,615
INCOME				
Federal Income				
Forest Reserve Fund	\$ 120,562	\$ 121,000	\$ 11,265	\$ 121,000
Miscellaneous (Adm. Fees, Federal Pro	44,667	42,500	43,755	44,000
Total Federal Income	\$ 165,228	\$ 163,500	\$ 55,020	\$ 165,000
Apportionment Income				
State Apportionment	\$ 11,065,599	\$ 10,627,419	\$ 10,414,236	\$ 11,726,939
Education Protection Act	2,604,991	2,560,000	2,527,741	2,229,211
Home Owners Tax Exemption	56,557	56,600	56,298	56,000
Timber Tax Receipts	73,571	73,600	125,677	69,000
Property Taxes	\$ 3,879,623	\$ 3,879,600	\$ 3,976,660	\$ 4,263,543
Enrollment Fees	1,291,664	1,259,414	1,050,183	1,050,183
Total Apportionment Income	\$ 18,972,005	\$ 18,456,633	\$ 18,150,795	\$ 19,394,876
State Income				
Lottery	434,360	374,600	391,122	399,931
Part-Time Faculty Parity Pay & Office t	125,631	102,105	102,286	112,972
Board Financial Assistance	15,148	23,000	20,451	20,940
Mandated Cost Block Grant	347,587	71,835	151,991	69,076
Miscellaneous: Adm. Fees, State Projects	85,941	62,000	74,000	45,000
Total Other State Income	\$ 1,008,668	\$ 633,540	\$ 739,850	\$ 647,919
Local Income				
Enrollment Administrative Fee (2%)	26,360	25,702	21,432	21,432
Non-Resident Tuition	581,563	632,000	924,465	981,728
Student Fees and Charges	53,506	66,500	65,400	66,500
Community Education Fees	27,802	25,500	21,964	35,000
Rentals and Leases (Facilities)	34,329	21,725	15,000	15,000
Sales	282	1,500	500	500
Interest	75,983	75,000	73,395	75,000
Miscellaneous Local Income	26,595	18,460	18,460	10,000
Total Local Income	\$ 826,419	\$ 866,387	\$ 1,140,616	\$ 1,205,160
Other Financing Sources				
Interfund Transfers In	\$ -	\$ 47,500	\$ 47,522	\$ 72,000
Other Income	-	-	-	-
Total Other Financing Sources	\$ -	\$ 47,500	\$ 47,522	\$ 72,000
Total Income	\$ 20,972,319	\$ 20,167,560	\$ 20,133,803	\$ 21,484,955

**Siskiyou Joint Community College District
2018-2019 Final Budget General Fund - Unrestricted**

2016-2017	2017-2018	2017-2018	2018-2019
Actual	Adopted	Estimated Actual	Final

EXPENDITURES

Academic Salaries

Instructional Contract	\$	2,801,709	\$	2,593,989	\$	2,817,149	\$	2,739,464
Non Instructional Contract		232,892		253,051		254,970		238,018
Academic Administrators		1,078,473		920,279		923,983	\$	997,073
Instructional Hourly		1,543,197		1,394,690		1,600,028		1,759,264
Non Instructional Hourly		72,098		70,000		66,153	\$	70,046
Total Academic Salaries	\$	5,728,369	\$	5,232,009	\$	5,662,283	\$	5,803,865

Classified Salaries

Non Instructional Contract	\$	1,906,410	\$	2,072,932	\$	2,024,033	\$	2,138,507
Instructional Aides Contract		281,881		317,234		355,486		401,710
Classified Administrators/Managemen		1,267,003		1,493,960		1,456,509		1,581,582
Non Instructional Hourly		101,075		121,223		42,678		49,590
Instructional Aides Hourly		407,927		421,990		399,449		404,065
Student Hourly		66,861		89,291		80,302		92,639
Total Classified Salaries	\$	4,031,157	\$	4,516,630	\$	4,358,457	\$	4,668,092

Employee Benefits

STRS - State Teachers Retirement	\$	619,254	\$	715,177	\$	681,915	\$	807,596
PERS - Public Employees Retirement		499,190		603,010		611,373		749,073
Social Security & Medicare		377,647		413,976		399,316		436,937
Medical/Dental/Vision Insurance		1,775,936		1,818,031		1,905,946		2,176,756
Unemployment Insurance		12,071		19,240		19,895		20,758
Workers Compensation Insurance		348,703		354,035		363,552		382,615
Retirees Health Benefits		649,266		599,971		525,763		474,971
Total Employee Benefits	\$	4,282,067	\$	4,523,440	\$	4,507,759	\$	5,048,706

Supplies

Instructional	\$	57,469	\$	80,022	\$	68,286	\$	75,860
Non-Instructional		206,162		211,793		177,336		220,390
Total Supplies	\$	263,631	\$	291,815	\$	245,622	\$	296,250

Siskiyou Joint Community College District
2018-2019 Final Budget General Fund - Unrestricted

	2016-2017	2017-2018	2017-2018	2018-2019
	Actual	Adopted	Estimated Actual	Final
Other Operating Expenses				
Dues and Memberships	\$ 88,684	\$ 104,879	\$ 78,188	\$ 90,310
Insurance	202,343	262,280	235,849	273,700
Legal and Professional Services	123,819	191,650	138,397	292,375
Election	3,989	2,000	-	6,000
Interest	534	-	-	-
Postage	24,675	31,905	28,903	28,005
Staff Development, Travel, and Confer	173,496	236,588	194,151	154,374
Building and Equipment Rental/Leases	147,917	190,918	181,465	180,104
Personal/Consultant Services	162,998	102,297	165,943	141,700
Repairs	467,488	506,014	456,614	502,477
Utilities/Electricity/Gas/Water/Waste/T	754,234	787,462	707,071	787,871
Service Fees/Other Charges	2,715,087	2,054,855	2,520,451	2,118,059
Advertising, Printing, and Miscellaneous	174,712	224,004	226,089	189,695
Field Trips (Classroom related, athletic)	208,918	223,690	207,106	225,100
Total Other Operating Expenses	\$ 5,248,894	\$ 4,918,542	\$ 5,140,227	\$ 4,989,770
Capital Outlay				
Site Development	\$ 242	\$ 4,000	\$ 8,210	\$ 2,000
Building Improvement	21,991	33,490	22,672	25,290
Library Books	35,182	21,872	21,493	-
Equipment	663,903	446,487	257,796	375,450
Total Capital Outlay	\$ 721,318	\$ 505,849	\$ 310,171	\$ 402,740
Other Outgo				
Interfund Transfers (Debt, FinAid, Cap)	\$ 605,888	\$ 154,010	\$ 155,777	\$ 365,673
Debt Principal and Interest	-	-	-	-
Student Vouchers, Reimbursements	5,821	20,460	18,460	10,000
Total Other Outgo	\$ 611,709	\$ 174,470	\$ 174,237	\$ 375,673
Total Expenditures	\$ 20,887,145	\$ 20,162,755	\$ 20,398,756	\$ 21,585,095
SUMMARY				
Net Income (Loss)	\$ 85,174	\$ 4,805	\$ (264,953)	\$ (100,141)
RESERVES				
Mandated 5% Reserve	\$ 1,044,357	\$ 1,008,138	\$ 1,019,938	\$ 1,079,255
Reserve for Future Planned Expenditur	-	-	-	-
Contingency Reserve	-	350,000	-	30,000
Undesignated Reserve	2,048,211	1,739,235	1,807,677	1,618,219
Total Ending Fund Balance	\$ 3,092,568	\$ 3,097,373	\$ 2,827,615	\$ 2,727,474

**Siskiyou Joint Community College District
2018-2019
Final Budget
General Fund - Restricted**

Fund 12	2017-2018 Adopted	2017-2018 Estimated Actual	2018-2019 Final
Beginning Balance	\$ -	\$ -	\$ -
INCOME			
Federal Income			
VTEA	\$ 63,237	\$ 63,237	\$ 63,237
CTE Transitions	\$ 41,592	\$ 41,592	\$ 41,592
TRIO/SSS	265,828	245,857	273,802
TRIO/Upward Bound	331,500	309,314	333,720
Distance Learning Telemedicine Grant	-	17,878	75,148
Miscellaneous Federal Grants	34,344	29,879	-
Total Federal Income	\$ 736,501	\$ 707,757	\$ 787,499
State Income			
Board Financial Assistance	\$ 129,649	\$ 129,138	\$ 129,138
Disabled Students Program	281,517	275,250	268,317
EOPS	412,864	413,394	392,221
CARE	65,984	60,512	59,386
CalWorks	139,758	59,758	139,951
TANF	30,009	30,009	29,816
Student Support and Success Program	465,398	469,573	465,398
Student Equity	277,705	231,245	277,705
Block Grant/Instructional Equipment	158,309	158,309	-
Basic Skills	100,000	58,260	100,000
Basic Skills - Student Outcome	371,926	377,830	602,512
CTE Nursing Grant	97,000	97,000	90,416
Strong Workforce Program	716,839	338,405	639,641
Career Pathways Trust Grant	2,110,696	1,315,250	1,301,397
Adult Education Grants	1,057,325	643,302	112,735
Foster, Kinship Care	100,821	92,084	86,457
Lottery	133,600	133,600	140,373
Miscellaneous Grants and Projects	-	120,690	171,674
Total State Income	\$ 6,649,400	\$ 5,003,609	\$ 5,007,137
Local Income			
Health Services Fees	\$ 100,300	\$ 73,476	\$ 95,715
Miscellaneous	12,986	9,979	848
Total Local Income	\$ 113,286	\$ 83,455	\$ 96,563
Total Income	\$ 7,499,187	\$ 5,794,821	\$ 5,891,199

**Siskiyou Joint Community College District
2018-2019
Final Budget
General Fund - Restricted**

2017-2018 Adopted	2017-2018 Estimated Actual	2018-2019 Final
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EXPENDITURES

Academic Salaries			
Instructional Contract	\$ -	\$ -	\$ -
Non Instructional Contract	97,682	138,066	110,867
Academic Administrators	83,446	89,065	167,484
Instructional Hourly	94,926	14,547	46,026
Non Instructional Hourly	139,429	191,677	108,214
Total Academic Salaries	<u>\$ 415,483</u>	<u>\$ 433,355</u>	<u>\$ 432,591</u>
Classified Salaries			
Non Instructional Contract	\$ 515,489	\$ 479,804	\$ 579,751
Classified Management	430,831	381,333	\$ 448,811
Instructional Contract	4,000	2,448	-
Non Instructional Hourly	43,456	118,469	1,541
Instructional Aides Hourly	19,857	20,670	50,287
Student Hourly	40,000	12,820	55,017
Total Classified Salaries	<u>\$ 1,053,633</u>	<u>\$ 1,015,544</u>	<u>\$ 1,135,407</u>
Employee Benefits			
STRS - State Teachers Retirement	\$ 57,215	\$ 21,333	\$ 38,376
PERS - Public Employees Retirement	151,207	164,239	210,645
Social Security & Medicare	87,197	90,980	92,075
Medical/Dental/Vision Insurance	331,179	333,683	363,260
Unemployment Insurance	5,380	2,846	2,675
Workers Compensation Insurance	54,552	52,832	49,957
Total Employee Benefits	<u>\$ 686,730</u>	<u>\$ 665,913</u>	<u>\$ 756,988</u>
Supplies			
Instructional	\$ 229,131	\$ 92,637	\$ 171,606
Non-Instructional	101,453	71,064	73,210
Total Supplies	<u>\$ 330,584</u>	<u>\$ 163,701</u>	<u>\$ 244,816</u>

**Siskiyou Joint Community College District
2018-2019
Final Budget
General Fund - Restricted**

	2017-2018 Adopted	2017-2018 Estimated Actual	2018-2019 Final
Other Operating Expenses			
Dues and Memberships	\$ 12,727	\$ 12,369	\$ 19,262
Insurance	39,200	36,900	37,722
Postage	361	26	1,543
Staff Development, Travel, and Conference	219,299	131,622	200,989
Building and Equipment Rental/Leases	74,181	86,892	52,199
Personal/Consultant Services	130,566	170,997	120,979
Repairs	31,461	29,420	1,899
Service Fees/Other Charges	3,040,055	1,766,698	1,091,666
Advertising, Printing, and Miscellaneous Operating	60,457	29,779	9,365
Field Trips	54,258	39,380	50,433
Total Other Operating Expenses	<u>\$ 3,662,565</u>	<u>\$ 2,304,084</u>	<u>\$ 1,586,057</u>
Capital Outlay			
Buildings	\$ -	\$ -	\$ -
Building Improvements	-	1,115	274,098
Library Books	19,300	15,800	26,250
Equipment	777,007	823,832	896,640
Total Capital Outlay	<u>\$ 796,307</u>	<u>\$ 840,747</u>	<u>\$ 1,196,988</u>
Other Outgo			
Interfund Transfers	\$ 3,730	\$ -	\$ -
Grants and Scholarships	157,960	149,917	194,468
Student Vouchers, Reimbursements	392,195	221,560	343,884
Total Other Outgo	<u>\$ 553,885</u>	<u>\$ 371,477</u>	<u>\$ 538,352</u>
Total Expenditures, Capital Outlay & Other Outgo	<u>\$ 7,499,187</u>	<u>\$ 5,794,821</u>	<u>\$ 5,891,199</u>
Ending Balance	\$ -	\$ -	\$ -

**Siskiyou Joint Community College District
2018-2019 Final Budget
Bond and Interest and Redemption Fund**

Fund 21

2017-2018 Estimated Actual	2018-2019 Final
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Beginning Balance \$ 29,171 \$ 29,493

INCOME

Income

Interest	\$ 319	\$ 330
Transfer from General Fund	147,010	356,956
Transfer from Residence Revenue Fund	13,390	-

Total Income \$ 160,719 \$ 357,286

2017-2018 Estimated Actual	2018-2019 Final
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EXPENDITURES

Expenditures

Debt Principal Reduction	\$ 70,947	\$ 230,390
Debt Interest Reduction	89,451	126,566

Total Expenditures \$ 160,398 \$ 356,956

Net Income (Loss) \$ 322 \$ 330

Total Ending Fund Balance \$ 29,493 \$ 29,823

**Siskiyou Joint Community College District
2018-2019 Final Budget
Cafeteria Fund**

Fund 32

	2017-2018 Estimated Actual	2018-2019 Final
Beginning Balance	\$ 32,609	\$ (104,046)
INCOME		
Income		
Food Service	\$ 713,604	\$ 815,000
Other Income	66,066	56,000
Transfer from Residence Hall	150,000	150,000
Transfer from Capital Outlay Fund	-	-
Total Income	<u>\$ 929,670</u>	<u>\$ 1,021,000</u>

	2017-2018 Estimated Actual	2018-2019 Final
EXPENDITURES		
Expenditures		
Salaries	\$ 276,401	\$ 277,401
Payroll Taxes and Benefits	129,891	150,837
Supplies	3,455	5,400
Utilities	20,000	20,000
Other Operating Expenses	636,578	529,532
Equipment	-	3,000
Total Expenditures	<u>\$ 1,066,325</u>	<u>\$ 986,170</u>
Net Income (Loss)	<u>\$ (136,655)</u>	<u>\$ 34,830</u>
Total Ending Fund Balance	<u>\$ (104,046)</u>	<u>\$ (69,216)</u>

**Siskiyou Joint Community College District
2018-2019 Final Budget
Residence Hall Revenue Fund**

Fund 35

	2017-2018 Estimated Actual	2018-2019 Final
Beginning Balance	\$ 230,434	\$ 279,395
INCOME		
Income		
Residence Hall Rentals	\$ 526,313	\$ 540,000
Residence Hall Contract Cancellation Fees	700	5,000
Interest	8,660	8,000
Other Income	109,643	95,000
Transfer from Capital Outlay Fund	-	-
Total Income	<u>\$ 645,315</u>	<u>\$ 648,000</u>

	2017-2018 Estimated Actual	2018-2019 Final
EXPENDITURES		
Expenditures		
Salaries	\$ 180,908	\$ 187,360
Payroll Taxes and Benefits	98,031	108,681
Supplies	2,530	5,950
Utilities	81,818	83,000
Other Operating Expenses	57,667	74,950
Equipment	5,267	6,000
Buildings	2,742	17,000
Transfer to Cafeteria Fund	150,000	150,000
Transfer to Interest and Redemption Fund	13,390	-
Transfer to Repair and Replacement Fund	4,000	8,000
Total Expenditures	<u>\$ 596,353</u>	<u>\$ 640,941</u>
Net Income (Loss)	<u>\$ 48,961</u>	<u>\$ 7,059</u>
Total Ending Fund Balance	<u><u>\$ 279,395</u></u>	<u><u>\$ 286,454</u></u>

**Siskiyou Joint Community College District
2018-2019 Final Budget
Residence Hall Repair and Replacement Fund**

Fund 39		2017-2018 Estimated Actual	2018-2019 Final
Beginning Balance	\$	23,943	\$ 28,264
INCOME			
Income			
Interest	\$	321	\$ 300
Transfers from Residence Hall Revenue Fund		4,000	8,000
Total Income	\$	4,321	\$ 8,300

		2017-2018 Estimated Actual	2018-2019 Final
EXPENDITURES			
Expenditures			
Supplies	\$	-	\$ -
Repairs		-	-
Total Expenditures	\$	-	\$ -
Net Income (Loss)	\$	4,321	\$ 8,300
Total Ending Fund Balance	\$	28,264	\$ 36,564

**Siskiyou Joint Community College District
2018-2019 Final Budget
Capital Outlay Projects Fund**

Funds 41 & 42

2017-2018 Estimated Actual	2018-2019 Final
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Beginning Balance \$ 5,385,343 \$ 4,203,637

INCOME

Income		
Scheduled Maintenance	\$ 50,000	\$ -
Prop 39 Income	92,574	-
Contract Services Income	28,237	29,500
Miscellaneous Local Income	55,791	47,500
Interest	57,210	52,500
Proceeds from Lease Revenue Bonds	-	-
Transfer from General Fund	7,000	7,000
Transfer from Foundation	5,000	5,000
Total Income	\$ 295,812	\$ 141,500

2017-2018 Estimated Actual	2018-2019 Final
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EXPENDITURES

Expenditures		
Supplies	\$ 31,060	\$ 15,000
Other Operating Expenses	644,080	430,000
Site Improvement	501,316	135,000
Equipment	211,339	-
Building Improvement	89,723	399,000
Transfer to Residence Hall Fund	-	-
Transfer to Cafeteria Fund	-	-
Transfer to Student Clubs	-	-
Total Expenditures	\$ 1,477,518	\$ 979,000
Net Income (Loss)	\$ (1,181,706)	\$ (837,500)
Total Ending Fund Balance	\$ 4,203,637	\$ 3,366,137

**Siskiyou Joint Community College District
2018-2019 Final Budget
Bookstore Fund**

Fund 51

	2017-2018 Estimated Actual	2018-2019 Final
Beginning Balance	\$ 4,235	\$ (11,539)
INCOME		
Income		
Book Sales	\$ 343,474	\$ 375,000
Clothing and Other Sales	71,587	79,100
Vendor Commissions	944	1,000
Book Rentals	48,359	50,000
Total Income	<u>\$ 464,364</u>	<u>\$ 505,100</u>

	2017-2018 Estimated Actual	2018-2019 Final
EXPENDITURES		
Expenditures		
Salaries	\$ 96,091	\$ 97,069
Payroll Taxes and Benefits	33,073	37,671
Cost of Goods Sold	306,859	307,000
Supplies	457	500
Utilities	10,000	10,000
Other Operating Expenses	33,658	39,334
Equipment	-	4,051
Total Expenditures	<u>\$ 480,138</u>	<u>\$ 495,625</u>
Net Income (Loss)	<u>\$ (15,774)</u>	<u>\$ 9,475</u>
Total Ending Fund Balance	<u>\$ (11,539)</u>	<u>\$ (2,064)</u>

**Siskiyous Joint Community College District
2018-2019 Final Budget
Federal Financial Aid Trust Fund**

Fund 78	2017-2018 Estimated Actual		2018-2019 Final	
Beginning Balance	\$	10,326	\$	15,100
INCOME				
Income				
PELL Income	\$	2,950,862	\$	4,150,567
SEOG Income		44,000		48,866
Direct Loan Income		1,783,453		3,214,478
Federal Work Study Income		43,382		47,063
Cal Grant Income		433,749		422,214
Transfer from General Fund		1,767		1,670
Total Income	\$	5,257,213	\$	7,884,858

	2017-2018 Estimated Actual		2018-2019 Final	
EXPENDITURES				
Expenditures				
Student Wages	\$	38,608	\$	47,063
Payroll Taxes and Benefits		1,767		1,670
PELL Grants		2,950,862		4,150,567
SEOG Grants		44,000		44,000
Direct Loans		1,783,453		3,214,478
Cal Grants		433,749		422,214
Return to Title IV		-		-
Total Expenditures	\$	5,252,439	\$	7,879,992
Net Income (Loss)	\$	4,774	\$	4,866
Total Ending Fund Balance	\$	15,100	\$	19,966

