

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

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	\$ 3,042,916	\$ 20,766,479	\$ 21,139,729	\$ 2,669,665
12	General Fund - Restricted	-	4,953,276	4,953,276	-
21	Bond Interest and Redemption Fund	29,503	357,286	356,956	29,833
23	General Obligation Bond Interest & Redemption Fund	5,030,445	1,792,500	1,271,214	5,551,731
32	Cafeteria Fund	(63,023)	1,021,000	985,298	(27,321)
35	Residence Hall Revenue Fund	279,426	648,000	639,624	287,802
39	Residence Hall Repair & Replacement Fund	28,229	8,300	-	36,529
41	Capital Outlay Projects Fund	4,462,515	141,500	1,095,000	3,509,015
51	Bookstore Fund	(9,768)	505,100	495,131	201
78	Federal Financial Aid Trust Fund	15,184	7,921,779	7,916,913	20,050
83	Foundation Fund	2,555,266	308,580	334,217	2,529,629
84	Foundation Scholarship Fund	1,166,770	85,885	83,065	1,169,590
Totals 2018-2019 Tentative Budget		\$ 16,537,463	\$ 38,509,685	\$ 39,270,423	\$ 15,776,725

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

Fund 11	2016-2017	2017-2018	2017-2018	2018-2019
	Actual	Adopted	Estimated Actual	Proposed Tentative
Beginning Balance	\$ 3,007,394	\$ 3,092,568	\$ 3,092,568	
Estimated Beginning Balance 7/1/18				\$ 3,042,916
INCOME				
Federal Income				
Forest Reserve Fund	\$ 120,562	\$ 121,000	\$ 11,265	\$ 121,000
Miscellaneous (Adm. Fees, Federal Projects)	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	\$ 10,767,627	\$ 11,297,925
Education Protection Act	2,604,991	2,560,000	2,463,374	2,465,000
Home Owners Tax Exemption	56,557	56,600	55,949	56,000
Timber Tax Receipts	73,571	73,600	69,000	69,000
Property Taxes	\$ 3,879,623	\$ 3,879,600	\$ 3,750,000	\$ 3,750,000
Enrollment Fees	1,318,024	1,285,116	1,071,615	1,071,615
Total Apportionment Income	\$ 18,998,365	\$ 18,482,335	\$ 18,177,565	\$ 18,709,540
State Income				
Lottery	434,360	374,600	391,122	391,135
Part-Time Faculty Parity Pay & Office Hour	125,631	102,105	102,286	110,500
Board Financial Assistance	15,148	23,000	20,451	20,500
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	\$ 636,211
Local Income				
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	\$ 800,058	\$ 840,685	\$ 1,119,184	\$ 1,183,728
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	\$ 20,139,141	\$ 20,766,479

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

2016-2017 Actual	2017-2018 Adopted	2017-2018 Estimated Actual	2018-2019 Proposed Tentative
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EXPENDITURES

Academic Salaries			
Instructional Contract	\$ 2,801,709	\$ 2,593,989	\$ 2,805,378 \$ 2,860,972
Non Instructional Contract	232,892	253,051	240,478 257,579
Academic Administrators	1,078,473	920,279	914,502 \$ 969,677
Instructional Hourly	1,543,197	1,394,690	1,527,688 1,551,198
Non Instructional Hourly	72,098	70,000	61,985 \$ 70,046
Total Academic Salaries	\$ 5,728,369	\$ 5,232,009	\$ 5,550,031 \$ 5,709,472
Classified Salaries			
Non Instructional Contract	\$ 1,906,410	\$ 2,072,932	\$ 2,024,033 \$ 2,121,255
Instructional Aides Contract	281,881	317,234	355,486 387,385
Classified Administrators/Management/Supervisory	1,267,003	1,493,960	1,447,347 1,618,569
Non Instructional Hourly	101,075	121,223	42,678 53,070
Instructional Aides Hourly	407,927	421,990	399,449 412,865
Student Hourly	66,861	89,291	80,302 83,839
Total Classified Salaries	\$ 4,031,157	\$ 4,516,630	\$ 4,349,295 \$ 4,676,983
Employee Benefits			
STRS - State Teachers Retirement	\$ 619,254	\$ 715,177	\$ 681,915 \$ 762,332
PERS - Public Employees Retirement	499,190	603,010	611,373 745,457
Social Security & Medicare	377,647	413,976	399,316 469,401
Medical/Dental/Vision Insurance	1,775,936	1,818,031	1,910,300 2,171,206
Unemployment Insurance	12,071	19,240	19,895 19,778
Workers Compensation Insurance	348,703	354,035	363,552 363,900
Retirees Health Benefits	649,266	599,971	524,971 474,971
Total Employee Benefits	\$ 4,282,067	\$ 4,523,440	\$ 4,511,321 \$ 5,007,044
Supplies			
Instructional	\$ 57,469	\$ 80,022	\$ 68,286 \$ 75,860
Non-Instructional	206,162	211,793	176,159 220,390
Total Supplies	\$ 263,631	\$ 291,815	\$ 244,445 \$ 296,250

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

	2016-2017 Actual	2017-2018 Adopted	2017-2018 Estimated Actual	2018-2019 Proposed Tentative
Other Operating Expenses				
Dues and Memberships	\$ 88,684	\$ 104,879	\$ 78,188	\$ 84,810
Insurance	202,343	262,280	256,732	278,645
Legal and Professional Services	123,819	191,650	138,397	183,375
Election	3,989	2,000	-	2,000
Interest	534	-	-	-
Postage	24,675	31,905	28,903	28,005
Staff Development, Travel, and Conference	173,496	236,588	194,151	154,374
Building and Equipment Rental/Leases	147,917	190,918	181,465	177,784
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/Telephone	754,234	787,462	707,071	781,608
Service Fees/Other Charges	2,715,087	2,054,855	2,463,789	1,947,894
Advertising, Printing, and Miscellaneous Operating	174,712	224,004	204,739	189,695
Field Trips (Classroom related, athletics)	208,918	223,690	207,106	225,100
Total Other Operating Expenses	\$ 5,248,894	\$ 4,918,542	\$ 5,083,098	\$ 4,697,467
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	224,046	349,550
Total Capital Outlay	\$ 721,318	\$ 505,849	\$ 276,421	\$ 376,840
Other Outgo				
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 605,888	\$ 154,010	\$ 155,722	\$ 365,673
Debt Principal and Interest	-	-	-	-
Student Vouchers, Reimbursements	5,821	20,460	18,460	10,000
Total Other Outgo	\$ 611,709	\$ 174,470	\$ 174,182	\$ 375,673
Total Expenditures	\$ 20,887,145	\$ 20,162,755	\$ 20,188,793	\$ 21,139,729
SUMMARY				
Net Income (Loss)	\$ 85,174	\$ 4,805	\$ (49,652)	\$ (373,251)
RESERVES				
Mandated 5% Reserve	\$ 1,044,357	\$ 1,008,138	\$ 1,009,440	\$ 1,056,986
Reserve for Future Planned Expenditures	-	-	-	-
Contingency Reserve (Union Negotiations)		350,000	-	-
Undesignated Reserve	2,048,211	1,739,235	2,033,476	1,612,679
Total Ending Fund Balance	\$ 3,092,568	\$ 3,097,373	\$ 3,042,916	\$ 2,669,665

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

Fund 12	2017-2018 Adopted	2017-2018 Estimated Actual	2018-2019 Proposed Tentative
Beginning Balance	\$ -	\$ -	\$ -
INCOME			
Federal Income			
VTEA	\$ 63,237	\$ 63,237	\$ 62,237
CTE Transitions	\$ 41,592	\$ 41,592	\$ 41,592
TRIO/SSS	265,828	261,697	280,648
TRIO/Upward Bound	331,500	292,449	342,063
Distance Learning Telemedicine Grant	-	17,803	75,223
Miscellaneous Federal Grants	34,344	34,344	-
Total Federal Income	\$ 736,501	\$ 711,122	\$ 801,763
State Income			
Board Financial Assistance	\$ 129,649	\$ 129,649	\$ 129,138
Disabled Students Program	281,517	281,517	278,057
EOPS	412,864	412,864	406,514
CARE	65,984	65,984	64,969
CalWorks	139,758	59,758	126,543
TANF	30,009	30,009	29,701
Student Support and Success Program	465,398	425,699	391,914
Student Equity	277,705	233,230	241,197
Block Grant/Instructional Equipment	158,309	158,309	-
Basic Skills	100,000	100,000	100,000
Basic Skills - Student Outcome	371,926	371,926	525,647
CTE Nursing Grant	97,000	97,000	97,000
Strong Workforce Program	716,839	338,405	389,918
Career Pathways Trust Grant	2,110,696	1,250,573	861,025
Adult Education Grants	1,057,325	397,064	112,735
Foster, Kinship Care	100,821	100,821	60,701
Lottery	133,600	133,600	133,600
Miscellaneous Grants and Projects	-	120,690	102,653
Total State Income	\$ 6,649,400	\$ 4,707,098	\$ 4,051,312
Local Income			
Health Services Fees	\$ 100,300	\$ 75,100	\$ 95,715
Miscellaneous	12,986	9,979	4,486
Total Local Income	\$ 113,286	\$ 85,079	\$ 100,201
Total Income	\$ 7,499,187	\$ 5,503,299	\$ 4,953,276

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

2017-2018 Adopted	2017-2018 Estimated Actual	2018-2019 Proposed Tentative
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EXPENDITURES

Academic Salaries			
Instructional Contract	\$ -	\$ -	\$ -
Non Instructional Contract	97,682	116,990	123,502
Academic Administrators	83,446	89,065	161,864
Instructional Hourly	94,926	56,850	45,776
Non Instructional Hourly	139,429	156,104	99,594
Total Academic Salaries	\$ 415,483	\$ 419,009	\$ 430,736
Classified Salaries			
Non Instructional Contract	\$ 515,489	\$ 481,435	\$ 493,065
Classified Management	430,831	379,755	\$ 423,944
Instructional Contract	4,000	2,935	-
Non Instructional Hourly	43,456	108,586	18,571
Instructional Aides Hourly	19,857	1,971	50,287
Student Hourly	40,000	10,582	63,625
Total Classified Salaries	\$ 1,053,633	\$ 985,264	\$ 1,049,492
Employee Benefits			
STRS - State Teachers Retirement	\$ 57,215	\$ 19,990	\$ 68,390
PERS - Public Employees Retirement	151,207	151,745	160,665
Social Security & Medicare	87,197	90,037	77,501
Medical/Dental/Vision Insurance	331,179	330,953	336,956
Unemployment Insurance	5,380	2,818	2,681
Workers Compensation Insurance	54,552	52,290	50,719
Total Employee Benefits	\$ 686,730	\$ 647,833	\$ 696,912
Supplies			
Instructional	\$ 229,131	\$ 59,003	\$ 163,870
Non-Instructional	101,453	67,675	81,357
Total Supplies	\$ 330,584	\$ 126,678	\$ 245,227

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

	2017-2018 Adopted	2017-2018 Estimated Actual	2018-2019 Proposed Tentative
Other Operating Expenses			
Dues and Memberships	\$ 12,727	\$ 12,369	\$ 20,762
Insurance	39,200	36,900	40,254
Postage	361	23	1,543
Staff Development, Travel, and Conference	219,299	116,371	196,045
Building and Equipment Rental/Leases	74,181	73,290	51,926
Personal/Consultant Services	130,566	57,601	106,350
Repairs	31,461	28,380	2,500
Service Fees/Other Charges	3,040,055	2,021,963	678,415
Advertising, Printing, and Miscellaneous Operating	60,457	16,539	11,567
Field Trips	54,258	28,059	55,302
Total Other Operating Expenses	<u>\$ 3,662,565</u>	<u>\$ 2,391,495</u>	<u>\$ 1,164,664</u>
Capital Outlay			
Buildings	\$ -	\$ -	\$ -
Building Improvements	-	500	235,503
Library Books	19,300	15,800	26,250
Equipment	777,007	599,550	590,448
Total Capital Outlay	<u>\$ 796,307</u>	<u>\$ 615,850</u>	<u>\$ 852,201</u>
Other Outgo			
Interfund Transfers	\$ 3,730	\$ -	\$ -
Grants and Scholarships	157,960	95,610	177,400
Student Vouchers, Reimbursements	392,195	221,560	336,644
Total Other Outgo	<u>\$ 553,885</u>	<u>\$ 317,170</u>	<u>\$ 514,044</u>
Total Expenditures, Capital Outlay & Other Outgo	<u>\$ 7,499,187</u>	<u>\$ 5,503,299</u>	<u>\$ 4,953,276</u>
Ending Balance	\$ -	\$ -	\$ -

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

Fund 21

2017-2018 Estimated Actual	2018-2019 Proposed Tentative
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Beginning Balance	\$ 29,171	\$ 29,503
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INCOME

Income		
Interest	\$ 330	\$ 330
Transfer from General Fund	147,010	356,956
Transfer from Residence Revenue Fund	13,390	-
Total Income	\$ 160,730	\$ 357,286

2017-2018 Estimated Actual	2018-2019 Proposed Tentative
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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)	\$ 332	\$ 330
Total Ending Fund Balance	\$ 29,503	\$ 29,833

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

Fund 32

	2017-2018 Estimated Actual	2018-2019 Proposed Tentative
Beginning Balance	\$ 32,609	\$ (63,023)
INCOME		
Income		
Food Service	\$ 687,077	\$ 815,000
Other Income	68,078	56,000
Transfer from Residence Hall	150,000	150,000
Transfer from Capital Outlay Fund	-	-
Total Income	<u>\$ 905,155</u>	<u>\$ 1,021,000</u>

	2017-2018 Estimated Actual	2018-2019 Proposed Tentative
EXPENDITURES		
Expenditures		
Salaries	\$ 240,376	\$ 276,529
Payroll Taxes and Benefits	129,818	150,837
Supplies	3,100	5,400
Utilities	24,830	20,000
Other Operating Expenses	599,903	529,532
Equipment	2,760	3,000
Total Expenditures	<u>\$ 1,000,787</u>	<u>\$ 985,298</u>
Net Income (Loss)	<u>\$ (95,632)</u>	<u>\$ 35,702</u>
Total Ending Fund Balance	<u>\$ (63,023)</u>	<u>\$ (27,321)</u>

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

Fund 35

	2017-2018 Estimated Actual	2018-2019 Proposed Tentative
Beginning Balance	\$ 230,434	\$ 279,426
INCOME		
Income		
Residence Hall Rentals	\$ 541,039	\$ 540,000
Residence Hall Contract Cancellation Fees	3,600	5,000
Interest	8,257	8,000
Other Income	93,085	95,000
Transfer from Capital Outlay Fund	-	-
Total Income	<u>\$ 645,981</u>	<u>\$ 648,000</u>

	2017-2018 Estimated Actual	2018-2019 Proposed Tentative
EXPENDITURES		
Expenditures		
Salaries	\$ 181,447	\$ 186,043
Payroll Taxes and Benefits	101,488	108,681
Supplies	2,276	5,950
Utilities	81,818	83,000
Other Operating Expenses	56,059	73,950
Equipment	3,769	6,000
Buildings	2,742	18,000
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>\$ 596,989</u>	<u>\$ 639,624</u>
Net Income (Loss)	<u>\$ 48,992</u>	<u>\$ 8,376</u>
Total Ending Fund Balance	<u><u>\$ 279,426</u></u>	<u><u>\$ 287,802</u></u>

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

Fund 51

	2017-2018 Estimated Actual	2018-2019 Proposed Tentative
Beginning Balance	\$ 4,235	\$ (9,768)
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 Proposed Tentative
EXPENDITURES		
Expenditures		
Salaries	\$ 95,628	\$ 96,575
Payroll Taxes and Benefits	31,170	37,671
Cost of Goods Sold	310,859	307,000
Supplies	600	500
Utilities	10,000	10,000
Other Operating Expenses	30,110	39,334
Equipment	-	4,051
Total Expenditures	<u>\$ 478,367</u>	<u>\$ 495,131</u>
Net Income (Loss)	<u>\$ (14,003)</u>	<u>\$ 9,969</u>
Total Ending Fund Balance	<u>\$ (9,768)</u>	<u>\$ 201</u>

**Siskiyou Joint Community College District
2018-2019 Tentative Budget
Federal Financial Aid Trust Fund**

Fund 78

2017-2018 Estimated Actual	2018-2019 Proposed Tentative
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Beginning Balance	\$ 10,326	\$ 15,184
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INCOME

Income		
PELL Income	\$ 2,853,917	\$ 4,150,567
SEOG Income	44,000	48,866
Direct Loan Income	1,787,218	3,214,478
Federal Work Study Income	43,538	47,063
Cal Grant Income	429,100	459,088
Transfer from General Fund	1,770	1,717
Total Income	\$ 5,159,543	\$ 7,921,779

2017-2018 Estimated Actual	2018-2019 Proposed Tentative
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EXPENDITURES

Expenditures		
Student Wages	\$ 38,680	\$ 47,063
Payroll Taxes and Benefits	1,770	1,717
PELL Grants	2,853,917	4,150,567
SEOG Grants	44,000	44,000
Direct Loans	1,787,218	3,214,478
Cal Grants	429,100	459,088
Return to Title IV	-	-
Total Expenditures	\$ 5,154,685	\$ 7,916,913
Net Income (Loss)	\$ 4,858	\$ 4,866
Total Ending Fund Balance	\$ 15,184	\$ 20,050

