



Siskiyou Joint Community College District 2023-2024 Proposed Final Budget

Summary

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	\$9,436,851	\$25,172,998	\$25,546,946	\$9,928,663
12	General Fund - Restricted	\$0	\$13,548,031	\$13,548,031	\$0
21	Bond Interest and Redemption Fund	\$444	\$356,966	\$356,956	\$454
23	General Obligation Bond Interest & Redemption Fund	\$7,414,764	\$1,776,300	\$1,398,219	\$7,792,845
32	Cafeteria Fund	-\$423,078	\$636,048	\$844,279	-\$631,309
35	Residence Hall Revenue Fund	\$414,219	\$704,530	\$625,618	\$493,131
39	Residence Hall Repair & Replacement Fund	\$41,562	\$250	\$250	\$41,562
41	Capital Outlay Projects Fund	\$39,438,289	\$64,250	\$2,581,573	\$36,920,966
51	Bookstore Fund	\$221,065	\$310,510	\$358,040	\$173,535
78	Federal Financial Aid Trust Fund	-\$167,094	\$3,487,428	\$3,494,128	-\$173,794
83	Foundation Fund	\$3,050,611	\$891,925	\$275,868	\$3,666,668
84	Foundation Scholarship Fund	\$1,751,483	\$170,300	\$73,930	\$1,847,853
Totals 2023-2024 Final Budget		\$ 61,179,116	\$ 47,119,537	\$ 49,103,837	\$ 60,060,574



Siskiyou Joint Community College District

2023-2024 Proposed Final Budget

General Fund - Unrestricted Fund 11

	2022-23 Final Budget	2023-24 Proposed Tentative	2023-24 Final Budget	Variance
INCOME				
Federal Income				
Forest Reserve Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Miscellaneous (Adm. Fees, Federal Projects)	162,475	162,475	162,475	\$ -
Total Federal Income	\$ 262,475	\$ 262,475	\$ 262,475	\$ -
Apportionment Income				
State Apportionment	\$ 12,947,236	\$ 14,137,173	\$ 14,402,245	\$ 265,072
Less: Revenue Deficit Estimate	(14,505)	-	-	\$ -
Education Protection Act	3,158,426	3,418,048	3,079,572	\$ (338,476)
Home Owners Tax Exemption	55,000	30,000	30,000	\$ -
Timber Tax Receipts	70,000	40,000	40,000	\$ -
Property Taxes	4,824,649	4,456,000	4,456,000	\$ -
Enrollment Fees	694,762	694,762	694,762	\$ -
Total Apportionment Income	\$ 21,735,568	\$ 22,775,983	\$ 22,702,579	\$ (73,404)
State Income				
Lottery	\$ 347,990	\$ 366,792	\$ 389,200	\$ 22,408
Part-Time Faculty Parity Pay & Office Hour	96,956	96,956	97,784	\$ 828
Board Financial Assistance	19,189	19,189	19,189	\$ -
CCC Equitable Placement & Completion Grant			228,392	\$ 228,392
Full Time Faculty Hiring			229,794	\$ 229,794
Mandated Cost Block Grant	66,915	71,420	71,420	\$ -
Miscellaneous: Adm. Fees, State Projects	27,500	20,000	20,000	\$ -
Total Other State Income	\$ 558,550	\$ 574,357	\$ 1,055,779	\$ 481,422
Local Income				
Enrollment Administrative Fee (2%)	\$ 14,300	\$ 14,300	\$ 14,300	\$ -
Non-Resident Tuition	610,000	610,000	610,000	\$ -
Student Fees and Charges	145,500	145,500	145,500	\$ -
Community Education Fees	225,000	225,000	225,000	\$ -
Rentals and Leases (Facilities)	1,000	1,000	1,000	\$ -
Interest	50,000	50,000	50,000	\$ -
Miscellaneous Local Income	12,500	12,500	12,500	\$ -
Total Local Income	\$ 1,058,300	\$ 1,058,300	\$ 1,058,300	\$ -
Other Financing Sources				
Interfund Transfers In	\$ 93,865	\$ 93,865	\$ 93,865	\$ -
Other Income	-	-	-	\$ -
Total Other Financing Sources	\$ 93,865	\$ 93,865	\$ 93,865	\$ -
Total Unrestricted Income	\$ 23,708,758	\$ 24,764,980	\$ 25,172,998	\$ 408,018
EXPENDITURES				
Academic Salaries				
Instructional Contract	\$ 3,258,937	\$ 3,428,729	\$ 3,524,596	\$ 95,867
Non Instructional Contract	316,003	324,320	324,320	\$ -
Academic Administrators	1,014,150	1,023,872	1,023,872	\$ -
Instructional Overload	350,217	426,622	426,622	\$ -
Instructional Hourly	1,544,223	1,668,937	1,668,937	\$ -
Non Instructional Hourly	90,532	82,198	82,198	\$ -
Total Academic Salaries	\$ 6,574,062	\$ 6,954,678	\$ 7,050,545	\$ 95,867
Classified Salaries				
Non Instructional Contract	\$ 2,019,766	\$ 2,235,945	\$ 2,235,945	\$ -
Instructional Aides Contract	429,404	442,032	442,032	\$ -



Siskiyou Joint Community College District

2023-2024 Proposed Final Budget

General Fund - Unrestricted Fund 11

	2022-23 Final Budget	2023-24 Proposed Tentative	2023-24 Final Budget	Variance
EXPENDITURES (cont.)				
Classified Administrators/Management/Supervisory	1,439,636	1,321,729	1,376,118	\$ 54,389
Non Instructional Hourly	107,013	88,077	88,077	\$ -
Instructional Aides Hourly	659,770	661,200	661,200	\$ -
Student Hourly	63,286	78,555	78,555	\$ -
Total Classified Salaries	\$ 4,718,875	\$ 4,827,538	\$ 4,881,927	\$ 54,389
Employee Benefits				
STRS - State Teachers Retirement	\$ 1,071,717	\$ 1,205,199	\$ 1,205,199	\$ -
PERS - Public Employees Retirement	1,111,935	1,197,119	1,197,119	\$ -
Social Security & Medicare	482,022	497,626	497,626	\$ -
Medical/Dental/Vision Insurance	2,014,424	2,510,395	2,510,395	\$ -
Unemployment Insurance	72,857	76,998	76,998	\$ -
Workers Compensation Insurance	419,540	673,262	506,170	\$ (167,092)
Retirees Health Benefits	517,250	517,250	584,226	\$ 66,976
Total Employee Benefits	\$ 5,689,745	\$ 6,677,849	\$ 6,577,733	\$ (100,116)
Supplies				
Instructional	\$ 192,462	\$ 205,040	\$ 205,040	\$ -
Non-Instructional	194,896	273,525	275,825	\$ 2,300
Total Supplies	\$ 387,358	\$ 478,565	\$ 480,865	\$ 2,300
Other Operating Expenses				
Dues and Memberships	\$ 120,199	\$ 124,014	\$ 124,014	\$ -
Insurance	298,101	298,101	298,101	\$ -
Legal and Professional Services	149,924	143,224	143,224	\$ -
Election	5,000	-	-	\$ -
Postage	21,470	21,470	21,470	\$ -
Staff Development, Travel, and Conference	183,662	235,273	242,273	\$ 7,000
Building and Equipment Rental/Leases	475,266	508,882	573,353	\$ 64,471
Personal/Consultant Services	595,835	708,685	718,685	\$ 10,000
Repairs	412,761	447,366	448,166	\$ 800
Utilities/Electricity/Gas/Water/Waste/Telephone	800,635	1,053,135	1,057,385	\$ 4,250
Service Fees/Other Charges	807,800	675,410	675,410	\$ -
Advertising, Printing, and Miscellaneous Operating	332,748	377,301	379,301	\$ 2,000
Field Trips (Classroom related, athletics)	292,875	367,787	411,197	\$ 43,410
Total Other Operating Expenses	\$ 4,496,276	\$ 4,960,648	\$ 5,092,579	\$ 131,931
Capital Outlay				
Site Development	\$ 210,688	\$ 195,688	\$ 195,688	\$ -
Building Improvement	174,000	173,000	173,000	\$ -
Library Books	39,646	42,223	42,223	\$ -
Equipment	736,644	719,119	691,119	\$ (28,000)
Total Capital Outlay	\$ 1,160,978	\$ 1,130,030	\$ 1,102,030	\$ (28,000)
Other Outgo				
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 358,673	\$ 358,767	\$ 358,767	\$ -
TRAN Fees/Interest	-	-	-	\$ -
Student Vouchers, Reimbursements	2,500	2,500	2,500	\$ -
Total Other Outgo	\$ 361,173	\$ 361,267	\$ 361,267	\$ -
Total Expenditures	\$ 23,388,467	\$ 25,390,575	\$ 25,546,946	\$ 156,371
Incr(Decr) in Fund Balance	\$ 320,291	\$ (625,595)	\$ (373,947)	\$ 251,648
Beginning Fund Balance	\$ 9,116,560	\$ 10,302,610	\$ 10,302,610	\$ -
Adjustment	-	-	-	\$ -
Ending Fund Balance	\$ 9,436,851	\$ 9,677,015	\$ 9,928,663	\$ 251,648



Siskiyou Joint Community College District

2023-2024 Proposed Final Budget

General Fund - Unrestricted Fund 11

	2022-23 Final Budget	2023-24 Proposed Tentative	2023-24 Final Budget	Variance
ENDING FUND BALANCE SUMMARY				
Nonspendable Fund Balance		\$ -	\$ -	\$ -
Assigned Fund Balance				
Mandated 16.67% Reserve	\$ 1,169,428	\$ 4,232,609	\$ 4,258,676	\$ 26,067
Reserve for Future Unplanned Expenditures	250,000	250,000	250,000	\$ -
Contingency - Compensation Employee Groups	430,000	750,000	750,000	\$ -
Contingency Reserve	-	200,000		\$ (200,000)
OPEB Expected Cost		547,370		\$ (547,370)
Unassigned Fund Balance				
Undesignated Reserve	7,587,423	3,697,036	4,669,987	\$ 972,951
Total Ending Fund Balance	\$ 9,436,851	\$ 9,677,015	\$ 9,928,663	\$ 251,648



**Siskiyou Joint Community College District
2023-2024 Proposed Final Budget
General Fund - Restricted Fund 12**

	2022-23 Final Budget	2023-24 Proposed Tentative	2023-24 Final Budget	Variance
INCOME				
Federal Income				
VATEA	\$ 61,449	\$ 45,000	\$ 50,486	\$ 5,486
Title III (Carryover)			\$ 1,350	\$ 1,350
TRIO/SSS	300,621	300,621	\$ -	\$ (300,621)
TRIO/Upward Bound	366,406	366,406	\$ 101,088	\$ (265,318)
Upward Bound USDA Summer Food Program	4,827	4,827	\$ -	\$ (4,827)
WIA Allied Health Programs (Carryover)			10,471	\$ 10,471
CARES - Institutional Funds (HEERF III)	1,347,150	-	-	\$ -
Total Federal Income	\$ 2,080,453	\$ 716,854	\$ 163,395	\$ (553,459)
State Income				
Adult Education Grants	127,094	98,290	120,334	\$ 22,044
Basic Needs Center	165,155	165,155	300,475	\$ 135,320
Board Financial Assistance	\$ 111,347	\$ 113,347	11,350	\$ (101,997)
CA for All College Corp	1,786,861	1,786,861	-	\$ (1,786,861)
CalFresh Outreach (SB 85)	26,528	13,264	18,030	\$ 4,766
California Promise Grant	147,928	147,928	352,228	\$ 204,300
CalWorks	145,865	162,181	660,011	\$ 497,830
CARE	57,926	62,687	211,494	\$ 148,807
CEC Mentor Grant (Carryover)			231	\$ 231
Child Development Training (Carryover)			1,246	\$ 1,246
COVID-19 Recovery Block Grant	937,934	-	-	\$ -
CTE Nursing Grant	90,416	-	-	\$ -
CTN Model eHealth (Carryover)			1,318	\$ 1,318
DFG (Carryover)			10,902	\$ 10,902
Disabled Students Program & Services (DSPS)	348,875	377,483	720,140	\$ 342,657
Dreamer Resource Liaisons	61,307	61,307	53,000	\$ (8,307)
Campus Safety (Carryover)			8,814	\$ 8,814
Classified Prof Dev (Carryover)			18,226	\$ 18,226
Culturally Comp Faculty (Carryover)			50,434	\$ 50,434
Early Action Emergency Financial Aid (SB 85) (CO)	117,525	117,525	117,525	\$ -
EEO Best Practices & EEO	208,333		347,221	\$ 347,221
EOPS	615,870	666,494	1,127,609	\$ 461,115
Financial Aid Technology Grant	39,859	39,859	163,698	\$ 123,839
Foster, Kinship Care	108,501	53,593	69,437	\$ 15,844
Gear Up (Carryover)			15,220	\$ 15,220
Guided Pathways	333,925	333,925	366,319	\$ 32,394
IEPI - Inst Effectiveness (Carryover)			5,726	\$ 5,726
Instructional Equipment (Carryover)			61	\$ 61
LGBTQ+ (Carryover)			49,908	\$ 49,908
Lottery	137,735	137,735	473,231	\$ 335,496
Mental Health Support	96,227	96,227	326,649	\$ 230,422
NextUp			445,804	\$ 445,804
Nursing Program Support AB132		355,000	355,000	\$ -
Retention & Enrollment Outreach (SB 85)	438,610	180,462	1,009,031	\$ 828,569
Rural IT Assistance Project (Carryover)			5,376	\$ 5,376
Student Health			179,429	\$ 179,429
Song Brown (Carryover)			14,862	\$ 14,862
Staff Diversity	94,600	138,888	209,337	\$ 70,449
State Financial Aid Administration (SFAA)			236,457	\$ 236,457
Strong Workforce Program	989,024	311,005	1,945,930	\$ 1,634,925
Student Equity & Achievement (SEA)	877,508	921,473	1,661,193	\$ 739,720
Student Food/Housing Support			342,660	\$ 342,660
Student Support and Success Program	111,609	-	-	\$ -
Student Success Completion Grant			397,073	\$ 397,073
Systemwide Technology & Data Security(CO)			37,960	\$ 37,960
TANF	29,730	32,200	182,546	\$ 150,346
Transfer Ed & Articulation-Seamless Transfer			48,695	\$ 48,695
Undocumented Resources			213,262	\$ 213,262
Veterans Resource Center	105,293	105,293	114,828	\$ 9,535
Wellness Vending Machines Pilot			15,000	\$ 15,000
Zero Textbook Cost Program			200,000	\$ 200,000
Miscellaneous Grants and Projects	8,814	8,814	8,814	\$ -
Total State Income	\$ 8,320,399	\$ 6,486,996	\$ 13,224,095	\$ 6,737,099



**Siskiyou Joint Community College District
2023-2024 Proposed Final Budget
General Fund - Restricted Fund 12**

	2022-23 Final Budget	2023-24 Proposed Tentative	2023-24 Final Budget	Variance
Local Income				
Health Services Fees	\$ 114,256	\$ 114,256	\$ 114,256	\$ -
Rupe Grant (Nursing)	\$ 24,830	\$ 24,830	\$ 25,386	\$ 556
North/Far North 3-D Virutal (Carryover)			267	\$ 267
Ford Family Foundation Grant (Carryover)			40	\$ 40
Lumina Grants (Carryover)			20,472	\$ 20,472
Siskiyou Pathways Grant SB 1070(Carryover)			121	\$ 121
Miscellaneous		-	-	\$ -
Total Local Income	\$ 139,086	\$ 139,086	\$ 160,541	\$ 21,455
Total Restricted Income	\$ 10,539,938	\$ 7,342,936	\$ 13,548,031	\$ 6,205,095
EXPENDITURES				
Academic Salaries				
Instructional Contract				
Non Instructional Contract	209,303	214,546	287,150	\$ 72,604
Academic Administrators	40,979	23,670	42,765	\$ 19,095
Instructional Hourly	-			\$ -
Non Instructional Hourly	156,273	160,119	160,119	\$ -
Total Academic Salaries	\$ 406,555	\$ 398,335	\$ 490,034	\$ 91,699
Classified Salaries				
Non Instructional Contract	\$ 799,335	\$ 843,388	\$ 810,435	\$ (32,953)
Classified Management	529,909	379,307	379,307	\$ -
Instructional Contract	-	-	-	\$ -
Non Instructional Hourly	155,682	119,148	218,464	\$ 99,316
Instructional Aides Hourly	88,426	85,220	85,220	\$ -
Student Hourly	91,227	132,900	132,900	\$ -
Total Classified Salaries	\$ 1,664,579	\$ 1,559,963	\$ 1,626,326	\$ 66,363
Employee Benefits				
STRS - State Teachers Retirement	\$ 55,233	\$ 61,323	\$ 51,537	\$ (9,786)
PERS - Public Employees Retirement	367,009	351,329	403,225	\$ 51,896
Social Security & Medicare	133,528	121,460	121,352	\$ (108)
Medical/Dental/Vision Insurance	475,541	424,915	380,475	\$ (44,440)
Unemployment Insurance	12,872	11,942	12,893	\$ 951
Workers Compensation Insurance	76,941	91,690	81,882	\$ (9,808)
Total Employee Benefits	\$ 1,121,124	\$ 1,062,659	\$ 1,051,364	\$ (11,295)
Supplies				
Instructional	\$ 542,342	\$ 189,021	\$ 189,021	\$ -
Non-Instructional	460,291	176,109	176,109	\$ -
Total Supplies	\$ 1,002,633	\$ 365,130	\$ 365,130	\$ -
Other Operating Expenses				
Dues and Memberships	\$ 8,910	\$ 8,910	\$ 8,910	\$ -
Insurance	41,839	41,839	41,839	\$ -
Legal and Professional Services	500			\$ -
Postage	4,113	2,843	2,843	\$ -
Staff Development, Travel, and Conference	273,843	297,854	297,854	\$ -
Building and Equipment Rental/Leases	26,885	38,385	38,385	\$ -
Personal/Consultant Services	484,390	453,084	453,084	\$ -
Repairs	7,417	17,556	17,556	\$ -
Utilities/Electricity/Gas/Water/Waste/Telephone	25,000	2,000	2,000	\$ -
Service Fees/Other Charges	827,329	901,154	901,154	\$ -
Advertising, Printing, and Miscellaneous Operating	415,272	976,647	976,647	\$ -
Field Trips	250,000	103,984	103,984	\$ -
*Unallocated Expenditures from Carryover			6,058,328	\$ 6,058,328
Total Other Operating Expenses	\$ 2,365,498	\$ 2,844,256	\$ 8,902,584	\$ 6,058,328



**Siskiyou Joint Community College District
2023-2024 Proposed Final Budget
General Fund - Restricted Fund 12**

	2022-23 Final Budget	2023-24 Proposed Tentative	2023-24 Final Budget	<i>Variance</i>
Capital Outlay				
Buildings	\$ -	\$ -	\$ -	\$ -
Building Improvements				\$ -
Library Books	24,300	24,300	24,300	\$ -
Equipment	779,355	578,293	578,293	\$ -
Total Capital Outlay	\$ 803,655	\$ 602,593	\$ 602,593	\$ -
Other Outgo				
Interfund Transfers		\$ -	\$ -	
Grants and Scholarships	1,645,161	185,000	185,000	\$ -
Student Vouchers, Reimbursements	1,530,733	325,000	325,000	\$ -
Total Other Outgo	\$ 3,175,894	\$ 510,000	\$ 510,000	\$ -
Total Expenditures	\$ 10,539,938	\$ 7,342,936	\$ 13,548,031	\$ 6,205,095
Ending Balance	\$ -	\$ -	\$ 0	

**includes unbudgeted funds from carryover and increased award amounts*



Siskiyou Joint Community College District 2023-2024 Proposed Final Budget

Bond and Interest and Redemption Fund

Fund 21	2022-2023 Final Budget	2023-2024 Proposed Tentative	2023-2024 Final Budget
Beginning Balance	\$ 434	\$ 444	\$ 454
INCOME			
Income			
Interest	\$ 10	10	10
Transfer from General Fund	356,956	356,956	356,956
Total Income	\$ 356,966	\$ 356,966	\$ 356,966
EXPENDITURES			
Expenditures			
Debt Principal Reduction	\$ 261,688	\$ 253,486	\$ 253,486
Debt Interest Reduction	\$ 95,268	\$ 103,470	\$ 103,470
Transfer to Repair & Replacement Fund	-	-	-
Total Expenditures	\$ 356,956	\$ 356,956	\$ 356,956
Net Income (Loss)	\$ 10	\$ 10	\$ 10
Total Ending Fund Balance	\$ 444	\$ 454	\$ 464



Siskiyou Joint Community College District 2023-2024 Proposed Final Budget

General Obligation Bond Interest Redemption Fund

Fund 23	2022-2023 Final Budget	2023-2024 Proposed Tentative	2023-2024 Final Budget
Beginning Balance	\$ 7,050,824	\$ 7,414,764	\$ 7,414,764
INCOME			
Income			
Proceeds from Refunding	\$ -	\$ -	\$ -
Interest	\$ 47,500	35000	35000
Taxes	1,765,000	1741300	1741300
Total Income	\$ 1,812,500	\$ 1,776,300	\$ 1,776,300
EXPENDITURES			
Expenditures			
Service Fees	\$ 3,960	3960	3960
Debt Principal Reduction	900,000	815000	815000
Debt Interest Reduction	544,600	579259	579259
Total Expenditures	\$ 1,448,560	\$ 1,398,219	\$ 1,398,219
Net Income (Loss)	\$ 363,940	\$ 378,081	\$ 378,081
Ending Balance	\$ 7,414,764	\$ 7,792,845	\$ 7,792,845



Siskiyou Joint Community College District 2023-2024 Proposed Final Budget

Cafeteria Fund

Fund 32	2022-2023 Final Budget	2023-2024 Proposed Tentative	2023-2024 Final Budget
Beginning Balance	\$ (240,158)	\$ (423,078)	\$ (423,078)
INCOME			
Income			
Food Service	\$ 530,006	\$ 447,573	\$ 530,006
Student Discounts (15%)	\$ (76,433)	\$ -	\$ (76,433)
Other Income	38,475	38,475	38,475
Transfer from Residence Hall	150,000	150,000	150,000
Total Income	\$ 642,048	\$ 636,048	\$ 642,048
EXPENDITURES			
Expenditures			
Salaries	274,004	\$ 281,480	\$ 281,480
Payroll Taxes and Benefits	179,075	191,810	191,810
Cost of Goods Sold	341,089	341,089	341,089
Supplies	1,200	1,200	1,200
Utilities	15,000	15,000	15,000
Other Operating Expenses	14,600	13,700	13,700
Equipment	-	-	-
Total Expenditures	\$ 824,968	\$ 844,279	\$ 844,279
Net Income (Loss)	\$ (182,920)	\$ (208,231)	\$ (202,231)
Total Ending Fund Balance	\$ (423,078)	\$ (631,309)	\$ (625,309)



Siskiyous Joint Community College District 2023-2024 Proposed Final Budget

Residence Hall Revenue Fund

Fund 35	2022-2023 Final Budget	2023-2024 Proposed Tentative	2023-2024 Final Budget
Beginning Balance	\$ 501,136	\$ 414,219	\$ 414,219
INCOME			
Income			
Residence Hall Rentals	\$ 236,500	\$ 636,500	\$ 636,500
Housing/Café Grants - HEERF III	\$ 400,000	\$ -	\$ -
Residence Hall Contract Cancellation Fees	5,000	5,000	5,000
Interest	4,000	4,000	4,000
Other Income	59,030	59,030	59,030
Total Income	\$ 704,530	\$ 704,530	\$ 704,530
EXPENDITURES			
Expenditures			
Salaries	\$ 215,722	\$ 220,400	\$ 220,400
Payroll Taxes and Benefits	114,523	123,766	123,766
Supplies	4,202	4,202	4,202
Utilities	70,000	70,000	70,000
Other Operating Expenses	56,000	56,000	56,000
Equipment	1,000	1,000	1,000
Buildings	-	-	-
Transfer to Cafeteria Fund	150,000	150,000	150,000
Transfer to Repair and Replacement Fund	180,000	250	250
Total Expenditures	\$ 791,447	\$ 625,618	\$ 625,618
Net Income (Loss)	\$ (86,917)	\$ 78,912	\$ 78,912
Total Ending Fund Balance	\$ 414,219	\$ 493,131	\$ 493,131



Siskiyou Joint Community College District 2023-2024 Proposed Final Budget

Residence Hall Repair and Replacement Fund

Fund 39	2022-2023 Final Budget	2023-2024 Proposed Tentative	2023-2024 Final Budget
Beginning Balance	\$ 41,312	\$ 41,562	\$ 41,562
INCOME			
Income			
Interest	\$ 250	\$ -	\$ -
Transfers from Residence Hall Revenue Fund	180,000	250	250
Total Income	\$ 180,250	\$ 250	\$ 250
EXPENDITURES			
Expenditures			
Supplies	\$ -	\$ -	\$ -
Repairs	\$ 180,000	\$ 250	\$ 250
Buildings	-	-	-
Total Expenditures	\$ 180,000	\$ 250	\$ 250
Net Income (Loss)	\$ 250	\$ -	\$ -
Total Ending Fund Balance	\$ 41,562	\$ 41,562	\$ 41,562



Siskiyous Joint Community College District 2023-2024 Proposed Final Budget

Capital Outlay Projects Fund

Funds 41 & 42

	2022-2023 Final Budget	2023-2024 Proposed Tentative	2023-2024 Final Budget
Beginning Balance	\$ 2,862,881	\$ 39,438,289	\$ 39,438,289
INCOME			
Income			
Capital Projects	\$ 4,797,467	\$ -	\$ -
Contract Services Income	24,000	24,000	24,000
Miscellaneous Local Income	52,500	25,000	25,000
Theatre Project Revenue	2,041,000		
Student Housing (Construction)	32,613,000		
Interest	11,500	15,250	15,250
Transfer from Capital Projects	-	-	-
Transfer from Foundation	-	-	-
Total Income	\$ 39,539,467	\$ 64,250	\$ 64,250
EXPENDITURES			
Expenditures			
Salaries & Benefits	\$ -	\$ -	\$ -
Supplies	\$ 19,500		
Other Operating Expenses	8,000		
Site Improvement	-		
Equipment	-	-	-
Building Improvement	2,936,559	2,581,573	2,581,573
Transfer to Capital Projects Fund	-	-	-
	-	-	-
Total Expenditures	\$ 2,964,059	\$ 2,581,573	\$ 2,581,573
Net Income (Loss)	\$ 36,575,408	\$ (2,517,323)	\$ (2,517,323)
Total Ending Fund Balance	\$ 39,438,289	\$ 36,920,966	\$ 36,920,966



Siskiyou Joint Community College District 2023-2024 Proposed Final Budget

Bookstore Fund

Fund 51	2022-2023 Final Budget	2023-2024 Proposed Tentative	2023-2024 Final Budget
Beginning Balance	\$ 258,122	\$ 221,065	\$ 221,065
INCOME			
Income			
Book Sales	\$ 235,000	\$ 235,000	\$ 235,000
Clothing and Other Sales	59,000	59,000	59,000
Vendor Commissions	1,500	1,500	1,500
Book Rentals	15,000	15,000	15,000
Other Miscellaneous Income	10	10	10
Total Income	\$ 310,510	\$ 310,510	\$ 310,510
EXPENDITURES			
Expenditures			
Salaries	\$ 96,244	\$ 98,910	\$ 98,910
Payroll Taxes and Benefits	58,723	65,655	65,655
Cost of Goods Sold	150,500	154,500	154,500
Supplies	500	500	500
Utilities	8,000	8,000	8,000
Other Operating Expenses	33,600	30,475	30,475
Equipment	-	-	-
Total Expenditures	\$ 347,567	\$ 358,040	\$ 358,040
Net Income (Loss)	\$ (37,057)	\$ (47,530)	\$ (47,530)
Total Ending Fund Balance	\$ 221,065	\$ 173,535	\$ 173,535



Siskiyou Joint Community College District 2023-2024 Proposed Final Budget

Federal Financial Aid Trust Fund

Fund 78	2022-2023 Final Budget	2023-2024 Proposed Tentative	2023-2024 Final Budget
Beginning Balance	\$ (171,594)	\$ (167,094)	\$ (167,094)
INCOME			
Income			
PELL Income	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000
FSEOG Income	36,978	35,585	35,585
Direct Loan Income	675,000	732,360	732,360
Federal Work Study Income	51,230	46,730	46,730
Cal Grant Income	525,000	771,017	771,017
CARES - Student (HEERF III)	464,882		
Transfer from General Fund	1,736	1,736	1,736
Total Income	\$ 3,654,826	\$ 3,487,428	\$ 3,487,428
EXPENDITURES			
Expenditures			
Student Wages	\$ 46,730	\$ 46,612	\$ 46,612
Payroll Taxes and Benefits	1,736	2,680	2,680
PELL Grants	1,900,000	1,900,000	1,900,000
FSEOG Grants	36,978	41,459	41,459
Direct Loans	675,000	732,360	732,360
Cal Grants	525,000	771,017	771,017
CARES - Student (HEERF III)	464,882	-	-
Total Expenditures	\$ 3,650,326	\$ 3,494,128	\$ 3,494,128
Net Income (Loss)	\$ 4,500	\$ (6,700)	\$ (6,700)
Total Ending Fund Balance	\$ (167,094)	\$ (173,794)	\$ (173,794)



Siskiyou Joint Community College District 2023-2024 Proposed Final Budget

Foundation Fund

Fund 83	2022-2023 Final Budget	2023-2024 Proposed Tentative	2023-2024 Final Budget
Beginning Balance	\$ 2,842,059	\$ 3,050,611	\$ 3,050,611
INCOME			
Income			
Sales and Special Events	\$ 219,425	\$ 237,325	\$ 237,325
Community Service Income	-		
Contract Service Income	-		
Contributions and Gifts	89,600	89,600	89,600
Grants	-	400,000	400,000
Interest Income	95,000	95,000	95,000
Investment Income	50,000	50,000	50,000
Gain/Loss on Sale of Investments	20,000	20,000	20,000
Transfer from Foundation General Fund	-	-	-
Total Income	\$ 474,025	\$ 891,925	\$ 891,925
EXPENDITURES			
Expenditures			
Salaries	\$ 64,148	\$ 66,070	\$ 66,070
Payroll Taxes and Benefits	46,202	49,350	49,350
Supplies	22,660	26,910	26,910
Utilities	12,475	11,540	11,540
Other Operating Expenses	86,338	88,348	88,348
Equipment	9,000	9,000	9,000
Scholarships	14,500	14,500	14,500
Grants and Other Student Aid	10,150	10,150	10,150
Total Expenditures	\$ 265,473	\$ 275,868	\$ 275,868
Net Income (Loss)	\$ 208,552	\$ 616,057	\$ 616,057
Total Ending Fund Balance	\$ 3,050,611	\$ 3,666,668	\$ 3,666,668



Siskiyou Joint Community College District 2023-2024 Proposed Final Budget

Foundation Scholarship Fund

Fund 84	2022-2023 Final Budget	2023-2024 Proposed Tentative	2023-2024 Final Budget
Beginning Balance	\$ 1,654,937	\$ 1,751,483	\$ 1,751,483
INCOME			
Income			
Sales and Special Events	\$ -	\$ 16,500	\$ 16,500
Contributions and Gifts	75,000	58,500	58,500
Interest Income	65,000	65,300	65,300
Investment Income	25,000	25,000	25,000
Gain (Loss) on Sale of Investments	5,000	5,000	5,000
Total Income	\$ 170,000	\$ 170,300	\$ 170,300
EXPENDITURES			
Expenditures			
Salaries	\$ 23,000	\$ 23,000	\$ 23,000
Payroll Taxes and Benefits	854	1,330	1,330
Supplies	600	600	600
Other Operating Expenses	7,350	7,350	7,350
Transfer to Foundation General Fund	-		
Scholarships	29,150	29,150	29,150
Grants and Other Student Aid	12,500	12,500	12,500
Total Expenditures	\$ 73,454	\$ 73,930	\$ 73,930
Net Income (Loss)	\$ 96,546	\$ 96,370	\$ 96,370
Total Ending Fund Balance	\$ 1,751,483	\$ 1,847,853	\$ 1,847,853