



Siskiyou Joint Community College District 2024-25 Proposed Final Budget

Summary

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	\$12,556,373	\$25,349,050	\$27,510,359	\$10,395,064
12	General Fund - Restricted	\$0	\$15,276,864	\$15,276,864	\$0
21	Bond Interest and Redemption Fund	\$457	\$356,965	\$356,955	\$467
23	General Obligation Bond Interest & Redemption Fund	\$8,033,456	\$1,800,000	\$1,556,123	\$8,277,333
32	Cafeteria Fund	\$240,312	\$960,853	\$960,853	\$240,312
35	Residence Hall Revenue Fund	\$519,523	\$704,530	\$624,946	\$599,107
39	Residence Hall Repair & Replacement Fund	\$190,941	\$550	\$250	\$191,241
41	Capital Outlay Projects Fund	\$40,445,870	\$1,079,000	\$4,099,668	\$37,425,202
51	Bookstore Fund	\$64,951	\$310,510	\$354,821	\$20,640
61	Self Insurance Fund	\$0	\$352,222	\$352,222	\$0
78	Federal Financial Aid Trust Fund	\$345,916	\$3,487,428	\$3,494,128	\$339,216
<i>Foundation Budgets provided for informational purposes:</i>					
83	Foundation Fund	\$3,666,668	\$717,230	\$421,904	\$3,961,994
84	Foundation Scholarship Fund	\$1,847,853	\$172,290	\$107,430	\$1,912,713
Totals 2024-2025 Proposed FINAL Budget		\$67,912,320	\$ 50,567,492	\$ 55,116,523	\$ 63,363,289



Siskiyou Joint Community College District

2024-2025 Proposed Final Budget

General Fund - Unrestricted Fund 11

	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Tentative Budget	2024-25 Final Budget	Variance	% of change
INCOME							
Federal Income							
Forest Reserve Fund	\$ 87,270	\$ 113,934	\$ 130,388	\$ 100,000	\$ 100,000	\$ -	0%
Miscellaneous (Adm. Fees, Federal Projects)	\$ 46,667	\$ 26,452	\$ 126,227	\$ 162,475	\$ 162,475	\$ -	0%
Total Federal Income	\$ 133,937	\$ 140,386	\$ 256,614	\$ 262,475	\$ 262,475	\$ -	0%
Apportionment Income							
State Apportionment	\$ 10,784,196	\$ 12,055,682	\$ 15,962,162	\$ 14,202,466	\$ 15,236,623	\$ 1,034,157	10%
Less: Revenue Deficit Estimate				\$ (765,952)	\$ (567,010)	\$ 198,942	
Education Protection Act (Prop 30)	\$ 4,075,726	\$ 1,024,258	\$ 2,073,027	\$ 2,675,242	\$ 1,551,633	\$ (1,123,609)	-28%
Home Owners Tax Exemption	\$ 27,348	\$ 53,664	\$ 16,317	\$ 30,000	\$ 30,000	\$ -	0%
Timber Tax Receipts	\$ 39,990	\$ 43,961	\$ 64,816	\$ 40,000	\$ 40,000	\$ -	0%
Property Taxes	\$ 4,584,054	\$ 4,977,749	\$ 5,306,452	\$ 4,932,625	\$ 5,634,815	\$ 702,190	15%
Enrollment Fees	\$ 1,194,727	\$ 1,160,350	\$ 1,347,938	\$ 798,628	\$ 1,388,376	\$ 589,748	49%
Total Apportionment Income	\$ 20,706,041	\$ 19,315,664	\$ 24,770,713	\$ 21,913,009	\$ 23,314,437	\$ 1,401,429	7%
State Income							
Lottery	\$ 259,022	\$ 604,564	\$ 377,652	\$ 389,200	\$ 300,000	\$ (89,200)	-34%
Part-Time Faculty Parity Pay & Office Hour	\$ 133,215	\$ 114,872	\$ 100,311	\$ 97,784	\$ 81,349	\$ (16,435)	-12%
Board Financial Assistance	\$ 18,549	\$ 13,345	\$ 11,350	\$ 11,350	\$ 11,164	\$ (186)	-1%
Full Time Faculty Hiring	\$ 142,472	\$ 229,794	\$ 229,794	\$ 229,794	\$ 229,794	\$ -	0%
Mandated Cost Block Grant	\$ 61,831	\$ 66,915	\$ 71,458	\$ 72,363	\$ 72,363	\$ -	0.00%
Miscellaneous: Adm. Fees, State Projects	\$ 8,527	\$ 17,485	\$ 13,333	\$ 20,000	\$ 20,000	\$ -	0%
Total Other State Income	\$ 623,616	\$ 1,046,975	\$ 803,898	\$ 820,491	\$ 714,670	\$ (105,821)	-17%
Local Income							
Enrollment Administrative Fee (2%)	\$ 23,895	\$ 23,207	\$ 26,959	\$ 15,973	\$ 27,768	\$ 11,795	49%
Non-Resident Tuition	\$ 729,585	\$ 895,651	\$ 459,198	\$ 557,500	\$ 557,500	\$ -	0%
Student Fees and Charges	\$ 54,518	\$ 84,507	\$ 91,060	\$ 154,700	\$ 154,700	\$ -	0%
Community Education Fees	\$ 370,864	\$ 381,169	\$ 16,785	\$ 225,000	\$ 225,000	\$ -	0%
Rentals and Leases (Facilities)	\$ 1,000	\$ 28,595	\$ 2,935	\$ 30,000	\$ 30,000	\$ -	0%
Interest	\$ 66,909	\$ 402,692	\$ 1,407,740	\$ 50,000	\$ 50,000	\$ -	0%
Miscellaneous Local Income	\$ 37,025	\$ (159,335)	\$ 45,370	\$ 12,500	\$ 12,500	\$ -	0%
Total Local Income	\$ 1,283,796	\$ 1,656,486	\$ 2,050,046	\$ 1,045,673	\$ 1,057,468	\$ 11,795	1%
Other Financing Sources							
Interfund Transfers In	\$ 89,545	\$ -	\$ 80,719	\$ -	\$ -	\$ -	0%
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total Other Financing Sources	\$ 89,545	\$ -	\$ 80,719	\$ -	\$ -	\$ -	0%
Total Unrestricted Income	\$ 22,836,935	\$ 22,159,511	\$ 27,961,991	\$ 24,041,647	\$ 25,349,050	\$ 1,307,402	6%
EXPENDITURES							
Academic Salaries							
Instructional Contract	\$ 2,858,434	\$ 3,059,398	\$ 3,001,276	\$ 4,076,390	\$ 4,076,482	\$ 92	0%
Non Instructional Contract	\$ 210,510	\$ 964,336	\$ 652,790	\$ 819,573	\$ 819,704	\$ 131	0%
Academic Administrators	\$ 882,658	\$ 954,013	\$ 1,085,894	\$ 1,159,091	\$ 1,204,891	\$ 45,800	5%
Instructional Overload	\$ 287,785	\$ 312,096	\$ 226,685	\$ 390,000	\$ 219,740	\$ (170,260)	-59%
Instructional Hourly	\$ 1,659,867	\$ 1,856,400	\$ 1,647,246	\$ 1,019,247	\$ 1,019,247	\$ -	0%
Non Instructional Hourly	\$ 33,934	\$ 102,307	\$ 133,165	\$ 36,003	\$ 77,723	\$ 41,720	123%
Total Academic Salaries	\$ 5,933,188	\$ 7,288,551	\$ 6,747,056	\$ 7,500,304	\$ 7,417,787	\$ (82,517)	-1%
Classified Salaries							
Non Instructional Contract	\$ 1,840,809	\$ 1,999,616	\$ 2,247,687	\$ 2,483,535	\$ 2,552,535	\$ 69,000	4%
Instructional Aides Contract	\$ 301,894	\$ 429,404	\$ 372,984	\$ 586,289	\$ 661,364	\$ 75,075	25%
Classified Administrators/Management/Supervisory	\$ 1,332,745	\$ 1,441,771	\$ 1,469,887	\$ 1,699,146	\$ 1,699,146	\$ (0)	0%
Non Instructional Hourly	\$ 72,492	\$ 104,386	\$ 78,473	\$ 101,637	\$ 117,367	\$ 15,730	22%
Instructional Aides Hourly	\$ 516,188	\$ 659,770	\$ 750,327	\$ 417,300	\$ 567,300	\$ 150,000	29%
Student Hourly	\$ 13,213	\$ 65,051	\$ 88,328	\$ 86,304	\$ 98,667	\$ 12,363	94%
Total Classified Salaries	\$ 4,077,341	\$ 4,823,799	\$ 5,007,686	\$ 5,374,211	\$ 5,696,379	\$ 322,168	8%
Employee Benefits							
STRS - State Teachers Retirement	\$ 1,263,544	\$ 1,163,444	\$ 910,470	\$ 1,173,849	\$ 1,142,941	\$ (30,908)	-2%
PERS - Public Employees Retirement	\$ 943,406	\$ 1,000,662	\$ 1,266,009	\$ 1,490,202	\$ 1,584,568	\$ 94,366	10%
Social Security & Medicare	\$ 412,288	\$ 485,720	\$ 505,749	\$ 634,941	\$ 664,954	\$ 30,013	7%
Medical/Dental/Vision Insurance	\$ 1,661,182	\$ 1,512,556	\$ 1,543,674	\$ 1,986,909	\$ 1,987,135	\$ 226	0%
Unemployment Insurance	\$ 60,382	\$ 79,498	\$ 76,028	\$ 87,507	\$ 89,786	\$ 2,279	4%
Workers Compensation Insurance	\$ 348,956	\$ 465,749	\$ 456,213	\$ 562,145	\$ 557,927	\$ (4,218)	-1%
Retirees Health Benefits	\$ 427,507	\$ 573,196	\$ 512,207	\$ 547,370	\$ 547,370	\$ -	0%
Total Employee Benefits	\$ 5,117,265	\$ 5,280,824	\$ 5,270,350	\$ 6,482,922	\$ 6,574,681	\$ 91,759	2%



Siskiyou Joint Community College District

2024-2025 Proposed Final Budget

General Fund - Unrestricted Fund 11

	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Tentative Budget	2024-25 Final Budget	Variance	% of change
EXPENDITURES (cont.)							
Supplies							
Instructional	\$ 58,229	\$ 88,251	\$ 128,482	\$ 190,850	\$ 190,850	\$ -	0%
Non-Instructional	\$ 149,434	\$ 183,135	\$ 161,551	\$ 224,344	\$ 224,344	\$ (0)	0%
Total Supplies	\$ 207,663	\$ 271,386	\$ 290,033	\$ 415,194	\$ 415,194	\$ (0)	0%
Other Operating Expenses							
Dues and Memberships	\$ 77,936	\$ 95,780	\$ 151,295	\$ 143,688	\$ 143,688	\$ -	0%
Insurance	\$ 269,629	\$ 298,791	\$ 86,188	\$ -	\$ 102,838	\$ 102,838	38%
Legal and Professional Services	\$ 147,923	\$ 93,040	\$ 149,752	\$ 143,724	\$ 146,974	\$ 3,250	2%
Election	\$ -	\$ 9	\$ -	\$ 1,000	\$ 1,000	\$ -	100%
Postage	\$ 21,669	\$ 20,843	\$ 33,883	\$ 21,969	\$ 21,870	\$ (99)	0%
Staff Development, Travel, and Conference	\$ 62,112	\$ 92,631	\$ 115,769	\$ 234,656	\$ 257,156	\$ 22,500	36%
Building and Equipment Rental/Leases	\$ 460,441	\$ 924,502	\$ 721,719	\$ 675,656	\$ 690,930	\$ 15,274	3%
Personal/Consultant Services	\$ 635,272	\$ 1,001,226	\$ 707,162	\$ 656,533	\$ 655,366	\$ (1,167)	0%
Repairs	\$ 310,226	\$ 248,861	\$ 175,477	\$ 242,998	\$ 248,998	\$ 6,000	2%
Utilities/Electricity/Gas/Water/Waste/Telephone	\$ 695,128	\$ 706,920	\$ 613,542	\$ 1,052,985	\$ 1,001,800	\$ (51,185)	-7%
Service Fees/Other Charges	\$ 578,571	\$ 302,589	\$ 1,552,371	\$ 675,071	\$ 979,721	\$ 304,650	53%
Advertising, Printing, and Miscellaneous Operating	\$ 190,534	\$ 303,827	\$ 308,667	\$ 342,943	\$ 344,053	\$ 1,110	1%
Field Trips (Classroom related, athletics)	\$ 198,118	\$ 296,613	\$ 424,395	\$ 424,455	\$ 424,455	\$ -	0%
Total Other Operating Expenses	\$ 3,647,559	\$ 4,385,631	\$ 5,040,220	\$ 4,615,678	\$ 5,018,849	\$ 403,171	11%
Capital Outlay							
Site Development	\$ 39,111	\$ 106,919	\$ 133,886	\$ 182,188	\$ 432,188	\$ 250,000	639%
Building Improvement	\$ 43,074	\$ 56,484	\$ 168,844	\$ 173,500	\$ 251,360	\$ 77,860	181%
Library Books	\$ 38,882	\$ 43,747	\$ 46,478	\$ 46,417	\$ 46,417	\$ -	0%
Equipment	\$ 511,922	\$ 302,504	\$ 663,440	\$ 741,720	\$ 793,220	\$ 51,500	10%
Total Capital Outlay	\$ 632,988	\$ 509,654	\$ 1,012,648	\$ 1,143,825	\$ 1,523,185	\$ 379,360	60%
Other Outgo							
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 357,620	\$ 356,967	\$ 358,692	\$ 786,346	\$ 861,784	\$ 75,438	21%
Student Vouchers, Reimbursements	\$ 15,549	\$ -	\$ 12,149	\$ 2,500	\$ 2,500	\$ -	0%
Total Other Outgo	\$ 373,169	\$ 383,010	\$ 370,841	\$ 788,846	\$ 864,284	\$ 75,438	20%
Total Expenditures	\$ 19,989,173	\$ 22,942,855	\$ 23,738,833	\$ 26,320,980	\$ 27,510,359	\$ 1,189,379	6%
ENDING FUND BALANCE SUMMARY							
Nonspendable Fund Balance							
Assigned Fund Balance							
Mandated 16.67% Reserve	\$ 4,258,676	\$ 1,169,428	\$ 4,258,676	\$ 4,387,707	\$ 4,585,977		
Reserve for Future Unplanned Expenditures	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000		
Contingency Reserve	\$ 200,000	\$ 430,000	\$ 750,000	\$ 200,000	\$ 200,000		
Unassigned Fund Balance							
Undesignated Reserve	\$ 4,407,884	\$ 6,483,788	\$ 4,669,987	\$ 1,999,520	\$ 5,359,087		
Total Ending Fund Balance	\$ 9,116,560	\$ 8,333,216	\$ 9,928,663	\$ 6,837,227	\$ 10,395,064	\$ 3,557,836	39%



**Siskiyou Joint Community College District
2024-2025 Proposed Final Budget
General Fund - Restricted Fund 12**

	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-25 Tentative Budget	2024-25 Final Budget	Variance	% of change	
INCOME								
Federal Income								
VATEA - Perkins	\$ 65,376	\$ 61,498	\$ 8,353	\$ 45,000	\$ 57,174	\$ 12,174	27%	
Title III (Carryover)	\$ -	\$ -	\$ 1,350	\$ 1,350	\$ 2,691	\$ 1,341	99%	
TRIO/SSS	\$ 302,503	\$ 212,343	\$ 314,982	\$ 391,472	\$ 391,472	\$ -	0%	
Foster Kinship	\$ -	\$ 1,779	\$ -	\$ -	\$ -	\$ -	-	
TRIO/Upward Bound	\$ 424,505	\$ 322,531	\$ (166,246)	\$ 394,554	\$ 394,554	\$ -	0%	
Upward Bound USDA Summer Food Program	\$ 1,250	\$ 3,800	\$ 7,056	\$ -	\$ 7,518	\$ 7,518	#DIV/0!	
HEERF	\$ 554,047	\$ 1,713,328	\$ (8,570)	\$ -	\$ -	\$ -	-	
WIA Allied Health Programs (Carryover)	\$ -	\$ -	\$ 10,471	\$ -	\$ -	\$ -	-	
Total Federal Income	\$ 1,347,681	\$ 2,315,280	\$ 167,395	\$ 832,376	\$ 853,409	\$ 21,033	3%	
State Income								
AB 928 Single GE and Auto ADT	\$ -	\$ -	\$ -	\$ -	\$ 565,217	\$ -	-	
Adult Education Grants	\$ 25,681	\$ 73,715	\$ 158,863	\$ 120,334	\$ 124,804	\$ 4,470	4%	
Basic Needs Center	\$ -	\$ 196,583	\$ 170,475	\$ 302,667	\$ 315,161	\$ 12,494	4%	
CalFresh Outreach (SB 85)	\$ 4,141	\$ 4,357	\$ 18,030	\$ 18,030	\$ 31,294	\$ 13,264	74%	
California Promise Grant	\$ 118,936	\$ 60,778	\$ 47,228	\$ 452,692	\$ 447,692	\$ (5,000)	-1%	
CalWorks	\$ 36,396	\$ 56,462	\$ 62,826	\$ 589,982	\$ 524,172	\$ (65,810)	-11%	
CARE	\$ 10,057	\$ 21,052	\$ 211,494	\$ 206,990	\$ 55,856	\$ (151,134)	-73%	
CCC Equitable Placement & Completion Grant	\$ -	\$ -	\$ 36,543	\$ 191,849	\$ 191,849	\$ -	0%	
Common Course Numbering	\$ -	\$ -	\$ -	\$ -	\$ 913,043	\$ 913,043	\$ -	#DIV/0!
Disabled Students Program & Services (DSPS)	\$ 118,341	\$ 169,013	\$ 215,055	\$ 810,551	\$ 370,099	\$ (440,452)	-54%	
Dreamer Resource Liaisons	\$ -	\$ -	\$ -	\$ 272,990	\$ 57,666	\$ (215,324)	-79%	
Campus Safety (Carryover)	\$ -	\$ 8,814	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Classified Prof Dev (Carryover)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Culturally Comp Faculty (Carryover)	\$ -	\$ -	\$ -	\$ -	\$ 50,434	\$ 50,434	\$ -	#DIV/0!
Early Action Emergency Financial Aid (SB 85) (CO)	\$ -	\$ -	\$ -	\$ 136,107	\$ 136,107	\$ -	0%	
EEO Best Practices & EEO	\$ 44,645	\$ 32,608	\$ 31,532	\$ 112,833	\$ 453,679	\$ 340,846	302%	
EOPS	\$ 312,904	\$ 395,799	\$ 527,609	\$ 1,241,994	\$ 609,719	\$ (632,275)	-51%	
Financial Aid Technology Grant	\$ 14,479	\$ 24,977	\$ 1,745	\$ 189,750	\$ 39,623	\$ (150,127)	-79%	
Foster, Kinship Care	\$ 82,716	\$ 34,610	\$ 15,452	\$ 113,985	\$ -	\$ (113,985)	-100%	
Guided Pathways	\$ 35,872	\$ 124,441	\$ 77,766	\$ 286,925	\$ 284,553	\$ (2,372)	-1%	
IEPI	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	#DIV/0!
Local & Systemwide Tech & Data Security	\$ -	\$ 37,960	\$ 162,586	\$ 800,000	\$ 637,414	\$ (162,586)	-20%	
LGBTQ+	\$ -	\$ 2,835	\$ 1,016	\$ 104,110	\$ 111,144	\$ 7,034	7%	
Lottery	\$ 79,353	\$ 110,000	\$ 165,767	\$ 250,000	\$ 403,143	\$ 153,143	61%	
Mental Health Support	\$ 8,977	\$ 28,221	\$ 82,090	\$ 338,834	\$ 368,791	\$ 29,957	9%	
NextUp	\$ -	\$ -	\$ 38,289	\$ 618,497	\$ 648,996	\$ 30,499	5%	
Nursing Program Support AB132	\$ -	\$ -	\$ 10,095	\$ 344,905	\$ 344,905	\$ -	0%	
Perkins V Non-Traditional Careers & Training	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	#DIV/0!
Retention & Enrollment Outreach (SB 85)	\$ 15,416	\$ 191,766	\$ 146,199	\$ 822,448	\$ 670,715	\$ (151,733)	-18%	
Student Health	\$ -	\$ -	\$ -	\$ 369,443	\$ 205,152	\$ (164,291)	-44%	
Staff Diversity	\$ 44,645	\$ 32,608	\$ 31,532	\$ 209,337	\$ 316,693	\$ 107,356	51%	
State Financial Aid Administration (SFAA)	\$ 52,978	\$ 41,873	\$ 73,251	\$ 292,188	\$ 278,660	\$ (13,528)	-5%	
Strong Workforce Program	\$ 1,776,704	\$ 832,532	\$ 1,381,068	\$ 1,633,934	\$ 933,598	\$ (700,336)	-43%	
Student Equity & Achievement (SEA)	\$ 721,181	\$ 704,354	\$ 805,509	\$ 1,761,473	\$ 1,767,775	\$ 6,302	0%	
Student Food/Housing Support	\$ -	\$ -	\$ 38,610	\$ 342,660	\$ 487,897	\$ 145,237	42%	
Student Success Completion Grant (SSCG)	\$ -	\$ -	\$ -	\$ -	\$ 450,445	\$ 450,445	\$ -	#DIV/0!
TANF	\$ 9,191	\$ 6,567	\$ 19,684	\$ 112,300	\$ 115,367	\$ 3,067	3%	
Student Transfer Achievement Reform	\$ -	\$ -	\$ -	\$ 474,782	\$ 565,217	\$ 90,435	19%	
Transfer Ed & Articulation-Seamless Transfer	\$ -	\$ -	\$ 8,249	\$ 48,695	\$ 40,446	\$ (8,249)	-17%	
Undocumented Resources	\$ -	\$ -	\$ -	\$ 263,434	\$ 270,928	\$ 7,494	3%	
Veterans Resource Center	\$ 13,644	\$ 31,743	\$ 22,562	\$ 97,795	\$ 117,010	\$ 19,215	20%	
Wellness Vending Machines Pilot	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%	
Zero Textbook Cost Program	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ -	0%	
Miscellaneous Grants and Projects	\$ 6,153	\$ -	\$ 8,814	\$ 8,814	\$ 8,814	\$ -	0%	
Total State Income	\$ 4,898,556	\$ 3,238,530	\$ 4,569,939	\$ 14,136,328	\$ 14,309,078	\$ 172,750	1%	
Local Income								
Health Services Fees	\$ 144,161	\$ 54,752	\$ 86,718	\$ 114,256	\$ 114,256	\$ -	0%	
Rupe Grant (Nursing)	\$ 3,378	\$ 3,216	\$ 23,696	\$ -	\$ -	\$ -	#DIV/0!	
Lumina Grants (Carryover)	\$ -	\$ -	\$ 20,472	\$ -	\$ -	\$ -	#DIV/0!	
Siskiyou Pathways Grant SB 1070(Carryover)	\$ -	\$ -	\$ -	\$ 121	\$ 121	\$ -	0%	
Miscellaneous	\$ 4,371	\$ -	\$ 2,652	\$ -	\$ -	\$ -	-	
Total Local Income	\$ 94,128	\$ 57,968	\$ 133,537	\$ 114,377	\$ 114,377	\$ -	0%	
Total Restricted Income	\$ 5,714,588	\$ 5,611,778	\$ 4,870,872	\$ 15,083,081	\$ 15,276,864	\$ 193,783	1%	



Siskiyou Joint Community College District 2024-2025 Proposed Final Budget

General Fund - Restricted Fund 12

	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-25 Tentative Budget	2024-25 Final Budget	Variance	% of change
EXPENDITURES							
Academic Salaries							
Instructional Contract	\$ -		\$ 5,000	\$ 117,054	\$ 117,060	\$ 6	0%
Non Instructional Contract	\$ 119,104	\$ 238,251	\$ 249,110	\$ 243,875	\$ 243,894	\$ 19	0%
Academic Administrators	\$ 34,232	\$ 40,535	\$ 53,600	\$ 58,451	\$ 58,451	\$ -	0%
Instructional Hourly	\$ -	\$ -	\$ -	\$ 30,010	\$ -	\$ (30,010)	-100%
Non Instructional Hourly	\$ 64,227	\$ 118,416	\$ 128,157	\$ 72,148	\$ 110,518	\$ 38,370	53%
Total Academic Salaries	\$ 217,563	\$ 397,202	\$ 435,867	\$ 521,538	\$ 529,923	\$ 8,385	2%
EXPENDITURES (continued)							
Classified Salaries							
Non Instructional Contract	\$ 571,869	\$ 502,761	\$ 649,850	\$ 893,059	\$ 865,265	\$ (27,794)	-3%
Classified Management	\$ 203,019	\$ 279,610	\$ 380,680	\$ 525,596	\$ 450,822	\$ (74,774)	-14%
Non Instructional Hourly	\$ 168,543	\$ 145,072	\$ 107,711	\$ 136,001	\$ 121,001	\$ (15,000)	-11%
Instructional Aides Hourly	\$ 67,572	\$ 13,020	\$ 44,292	\$ 85,220	\$ 85,220	\$ -	0%
Student Hourly	\$ 79,085	\$ 85,700	\$ 60,364	\$ 107,900	\$ 120,900	\$ 13,000	12%
Total Classified Salaries	\$ 1,090,088	\$ 1,026,163	\$ 1,242,897	\$ 1,747,776	\$ 1,643,208	\$ (104,568)	-6%
Employee Benefits							
STRS - State Teachers Retirement	\$ 14,539	\$ 52,955	\$ 48,543	\$ 49,937	\$ 50,458	\$ 521	1%
PERS - Public Employees Retirement	\$ 233,172	\$ 253,397	\$ 319,939	\$ 476,014	\$ 446,450	\$ (29,564)	-6%
Social Security & Medicare	\$ 84,743	\$ 85,775	\$ 106,013	\$ 139,368	\$ 137,262	\$ (2,106)	-2%
Medical/Dental/Vision Insurance	\$ 242,320	\$ 255,223	\$ 262,305	\$ 397,782	\$ 368,592	\$ (29,190)	-7%
Unemployment Insurance	\$ 7,993	\$ 8,674	\$ 11,004	\$ 13,864	\$ 12,901	\$ (963)	-7%
Workers Compensation Insurance	\$ 48,703	\$ 53,409	\$ 67,794	\$ 88,647	\$ 82,798	\$ (5,849)	-7%
Total Employee Benefits	\$ 631,470	\$ 709,433	\$ 815,598	\$ 1,165,612	\$ 1,098,461	\$ (67,151)	-6%
Supplies							
Instructional	\$ 179,793	\$ 177,849	\$ 219,751	\$ 251,627	\$ 228,134	\$ (23,493)	-9%
Non-Instructional	\$ 76,143	\$ 122,841	\$ 83,956	\$ 217,424	\$ 217,899	\$ 475	0%
Total Supplies	\$ 673,011	\$ 300,690	\$ 303,707	\$ 469,051	\$ 446,033	\$ (23,018)	-5%
Other Operating Expenses							
Dues and Memberships	\$ 17,534	\$ 26,536	\$ 13,454	\$ 17,535	\$ 22,035	\$ 4,500	26%
Insurance	\$ 33,075	\$ 38,332	\$ 38,332	\$ 41,839	\$ 41,839	\$ -	0%
Legal and Professional Services	\$ 1,014	\$ 8,980	\$ 75	\$ -	\$ -	\$ -	0%
Postage	\$ 9,305	\$ 997	\$ 1,619	\$ 2,500	\$ 2,250	\$ (250)	-10%
Staff Development, Travel, and Conference	\$ 64,699	\$ 76,128	\$ 158,667	\$ 163,452	\$ 171,980	\$ 8,528	5%
Building and Equipment Rental/Leases	\$ 95,246	\$ 41,306	\$ 341,101	\$ 47,600	\$ 47,600	\$ -	0%
Personal/Consultant Services	\$ 85,039	\$ 145,923	\$ 241,115	\$ 462,292	\$ 462,301	\$ 9	0%
Repairs	\$ 13,698	\$ 16,629	\$ 5,111	\$ 17,556	\$ 17,560	\$ 4	0%
Utilities/Electricity/Gas/Water/Waste/Telephone	\$ 25,386	\$ 1,237	\$ -	\$ 10,163	\$ 10,163	\$ -	0%
Service Fees/Other Charges	\$ 78,151	\$ 93,909	\$ 94,971	\$ 1,272,712	\$ 1,179,260	\$ (93,452)	-7%
Advertising, Printing, and Miscellaneous Operating	\$ 56,255	\$ 130,785	\$ 126,874	\$ 374,845	\$ 317,881	\$ (56,964)	-15%
Field Trips	\$ 3,852	\$ 7,776	\$ 18,650	\$ 154,795	\$ 5,250	\$ (149,545)	-97%
*Unallocated Expenditures from Carryover	\$ -	\$ 77,080	\$ (293,524)	\$ 5,923,554	\$ 6,329,238	\$ 405,684	7%
Total Other Operating Expenses	\$ 483,254	\$ 665,618	\$ 746,445	\$ 8,488,843	\$ 8,607,357	\$ 118,514	1%
Capital Outlay							
Buildings	\$ -	\$ 4,742	\$ -	\$ -	\$ -	\$ -	0%
Building Improvements	\$ 985,761	\$ 21,597	\$ 1,284	\$ -	\$ -	\$ -	0%
Library Books	\$ 11,941	\$ 14,164	\$ (54)	\$ 15,479	\$ 15,479	\$ -	0%
Equipment	\$ 836,487	\$ 1,603,785	\$ 885,325	\$ 871,755	\$ 923,755	\$ 52,000	6%
Total Capital Outlay	\$ 1,834,189	\$ 1,644,288	\$ 886,555	\$ 887,234	\$ 939,234	\$ 52,000	6%
Other Outgo							
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Grants and Scholarships	\$ 75,133	\$ 419,141	\$ 120,682	\$ 363,767	\$ 363,767	\$ -	0%
Student Vouchers, Reimbursements	\$ 437,774	\$ 449,243	\$ 319,121	\$ 1,439,260	\$ 1,648,881	\$ 209,621	15%
Total Other Outgo	\$ 512,907	\$ 868,384	\$ 439,803	\$ 1,803,027	\$ 2,012,648	\$ 209,621	12%
Total Expenditures	\$ 5,714,588	\$ 5,611,778	\$ 4,870,872	\$ 15,083,081	\$ 15,276,864	\$ 193,783	1%
Ending Balance	\$ -	\$ (0)	\$ (0)	\$ -	\$ 0	\$ -	0%

*includes unbudgeted funds from carryover and increased award amounts



Siskiyou Joint Community College District 2024-2025 Proposed Final Budget

Bond and Interest and Redemption Fund Fund 21

	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Tentative Budget	2024-2025 Final Budget	Variance	% of Change
Beginning Balance	\$ 417	\$ 434	\$ 436	\$ 436	\$ 457	\$ 21	4.80%
INCOME							
Income							
Interest	\$ 5	\$ 3	\$ -	\$ 10	\$ 10	\$ -	0.00%
Transfer from General Fund	\$ 357,056	\$ 356,967	\$ 357,108	\$ 356,955	\$ 356,955	\$ (0)	0.00%
Total Income	\$ 357,061	\$ 356,970	\$ 357,108	\$ 356,965	\$ 356,965	\$ (0)	0.00%
EXPENDITURES							
Expenditures							
Debt Principal Reduction	\$ 253,486	\$ 261,688	\$ 270,155	\$ 278,897	\$ 278,897	\$ -	0.00%
Debt Interest Reduction	\$ 103,558	\$ 95,279	\$ 86,932	\$ 78,058	\$ 78,058	\$ (0)	0.00%
Transfer to Repair & Replacement Fund	\$ -	\$ -		\$ -	\$ -		
Total Expenditures	\$ 357,044	\$ 356,967	\$ 357,087	\$ 356,955	\$ 356,955	\$ (0)	0.00%
Net Income (Loss)	\$ 17	\$ 3	\$ 21	\$ 10	\$ 10	\$ -	0.00%
Total Ending Fund Balance	\$ 434	\$ 436	\$ 457	\$ 446	\$ 467	\$ 21	4.69%



Siskiyou Joint Community College District 2024-2025 Proposed Final Budget

General Obligation Bond Interest Redemption Fund 23

	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Tentative Budget	2024-2025 Final Budget	Variance	% of Change
Beginning Balance	\$ 6,579,150	\$ 7,050,824	\$ 7,541,674	\$ 8,033,456	\$ 8,033,456	\$ -	0.00%
INCOME							
Income							
Proceeds from Refunding	\$ -	\$ -	\$ -	\$ -	\$ -	0	0.00%
Interest	\$ 39,453	\$ 62,166	\$ 64,371	\$ 35,000	\$ 35,000	0	0.00%
Taxes	\$ 1,828,461	1,878,564	\$ 1,922,142	\$ 1,765,000	\$ 1,765,000	0	0.00%
Total Income	\$ 1,867,914	\$ 1,940,730	\$ 1,986,513	\$ 1,800,000	\$ 1,800,000	0	0.00%
EXPENDITURES							
Expenditures							
Service Fees	\$ 5,639	\$ 5,280	\$ 3,081	\$ 3,960	\$ 3,960	0	0.00%
Debt Principal Reduction	\$ 815,000	900,000	\$ 990,000	\$ 1,095,000	\$ 1,095,000	0	0.00%
Debt Interest Reduction	\$ 575,600	544,600	\$ 501,650	\$ 457,163	\$ 457,163	0	0.00%
Total Expenditures	\$ 1,396,239	\$ 1,449,880	\$ 1,494,731	\$ 1,556,123	\$ 1,556,123	0	0.00%
Net Income (Loss)	\$ 471,674	\$ 490,850	\$ 491,782	\$ 243,877	\$ 243,877	0	0.00%
Ending Balance	\$ 7,050,824	\$ 7,541,674	\$ 8,033,456	\$ 8,277,333	\$ 8,277,333	0	0.00%



Siskiyou Joint Community College District 2024-2025 Proposed Final Budget

Cafeteria Fund 32

	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated Actuals	2024-2025 Proposed Tentative	2024-2025 Final Budget	Variance	% of change
Beginning Balance		\$ (240,158)	\$ (110,779)	\$ (110,779)	\$ 240,312	\$ 351,091	316.93%
INCOME							
Income							
Food Service	\$ 419,547	\$ 552,302	\$ 642,808	\$ 673,000	\$ 673,000	\$ -	0.00%
Other Income	\$ 182,628	269,194	493,656	38,475	38,475	\$ -	0.00%
Transfer from General Fund	\$ -	50,000	100,000	94,378	99,378	\$ 5,000	-5.30%
Transfer from Residence Hall	\$ -	150,000	150,000	150,000	150,000	\$ -	0.00%
Total Income	\$ 602,175	\$ 1,021,496	\$ 1,386,465	\$ 955,853	\$ 960,853	\$ 5,000	-0.52%
EXPENDITURES							
Expenditures							
Salaries	\$ 214,657	242,891	337,790	\$ 367,571	\$ 367,571	\$ 0	0.00%
Payroll Taxes and Benefits	\$ 122,214	118,374	178,595	216,393	216,393	\$ (0)	0.00%
Cost of Goods Sold	\$ 370,440	434,017	488,247	341,089	341,089	\$ -	0.00%
Supplies	\$ 1,347	3,191	2,848	1,100	1,100	\$ -	0.00%
Utilities	\$ 10,273	11,822	11,234	15,000	15,000	\$ -	0.00%
Other Operating Expenses	\$ 30,122	78,003	12,736	14,700	19,700	\$ 5,000	-34.01%
Equipment		3,819	3,924	-		\$ -	#DIV/0!
Total Expenditures	\$ 749,053	\$ 892,117	\$ 1,035,374	\$ 955,853	\$ 960,853	\$ 5,000	-0.52%
Net Income (Loss)	\$ (146,878)	\$ 129,379	\$ 351,091	\$ -	\$ 0	\$ -	#DIV/0!
Total Ending Fund Balance	\$ (240,158)	\$ (110,779)	\$ 240,312	\$ (110,779)	\$ 240,312	\$ 351,091	316.93%



Siskiyous Joint Community College District 2024-2025 Proposed Final Budget

Residence Hall Revenue Fund 35

	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Tentative Budget	2024-2025 Final Budget	Variance	% of change
Beginning Balance	\$ 420,550	\$ 501,136	\$ 387,595	\$ 466,507	\$ 519,523	\$ 53,016	11.36%
INCOME							
Income							
Residence Hall Rentals	\$ 483,468	\$ 557,578	\$ 634,773	\$ 636,500	\$ 636,500	\$ -	0.00%
Residence Hall Contract Cancellation Fees	\$ 23,950	\$ 24,450	\$ 29,000	\$ 5,000	\$ 5,000	\$ -	0.00%
Interest	\$ 3,555	\$ 4,736	\$ 5,559	\$ 4,000	\$ 4,000	\$ -	0.00%
Other Income	\$ 92,335	\$ 56,685	\$ 5,220	\$ 59,030	\$ 59,030	\$ -	0.00%
Total Income	\$ 603,308	\$ 643,450	\$ 674,552	\$ 704,530	\$ 704,530	\$ -	0.00%
EXPENDITURES							
Expenditures							
Salaries	\$ 193,916	\$ 167,467	\$ 214,229	\$ 216,464	\$ 216,464	\$ 0	0.00%
Payroll Taxes and Benefits	\$ 125,383	\$ 79,611	\$ 91,679	\$ 118,030	\$ 118,030	\$ (0)	0.00%
Supplies	\$ 5,665	\$ 11,555	\$ 21,215	\$ 5,500	\$ 5,500	\$ -	0.00%
Utilities	\$ 44,725	\$ 48,692	\$ 50,666	\$ 66,000	\$ 66,000	\$ -	0.00%
Other Operating Expenses	\$ 58,857	\$ 55,426	\$ 13,432	\$ 42,800	\$ 42,800	\$ -	0.00%
Equipment	\$ 11,176	\$ 21,745	\$ 153	\$ 3,000	\$ 3,000	\$ -	0.00%
Buildings	\$ -	\$ 192,495	\$ 1,250	\$ 22,902	\$ 22,902	\$ -	0.00%
Transfer to Cafeteria Fund	\$ 75,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.00%
Transfer to Repair and Replacement Fund	\$ 8,000	\$ 180,000	\$ -	\$ 250	\$ 250	\$ -	0.00%
Total Expenditures	\$ 522,722	\$ 756,990	\$ 542,624	\$ 624,946	\$ 624,946	\$ 0	0.00%
Net Income (Loss)	\$ 80,586	\$ (113,541)	\$ 131,927	\$ 79,584	\$ 79,584	\$ (0)	0.00%
Total Ending Fund Balance	\$ 501,136	\$ 387,595	\$ 519,523	\$ 546,091	\$ 599,107	\$ 53,015	9.71%



**Siskiyou Joint Community College District
2024-2025 Proposed Final Budget**

Residence Hall Repair and Replacement Fund 39

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	<i>Variance</i>	<i>% of change</i>
	Actuals	Actuals	Estimated Actuals	Tentative	Final Budget		
Beginning Balance	\$ 66,172	\$ 41,312	\$ 190,798	\$ 190,941	\$ 190,941	\$ -	0.00%
INCOME							
Income							
Interest	\$ 247	\$ 317	\$ 878	\$ 300	\$ 300	0	0.00%
Transfers from Residence Hall Revenue Fund	\$ 8,000	\$ 180,000	\$ -	\$ 250	\$ 250	0	0.00%
Total Income	\$ 8,247	\$ 180,317	\$ 878	\$ 550	\$ 550	0	0.00%
EXPENDITURES							
Expenditures							
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0	0.00%
Repairs	\$ 21,903	\$ -	\$ 735	\$ 250	\$ 250	0	0.00%
Buildings	\$ 11,205	\$ 30,831	\$ -	\$ -	\$ -	0	0.00%
Total Expenditures	\$ 33,107	\$ 30,831	\$ 735	\$ 250	\$ 250	0	0.00%
Net Income (Loss)	\$ (24,860)	\$ 149,486	\$ 143	\$ 300	\$ 300	0	0.00%
Total Ending Fund Balance	\$ 41,312	\$ 190,798	\$ 190,941	\$ 191,241	\$ 191,241	0	0.00%



Siskiyou Joint Community College District 2024-2025 Proposed Final Budget

Capital Outlay Projects Funds 41 and 42

	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Tentative Budget	2024-2025 Final Budget	Variance	% of change
Beginning Balance	\$ 2,544,700	\$ 2,862,881	\$ 38,970,996	\$ 35,832,084	\$ 40,445,870	\$ 4,613,786	12.88%
INCOME							
Income							
Capital Projects							
Contract Services Income	\$ 69,900	\$ 11,700	\$ -	\$ 21,500	\$ 21,500	\$ -	0.00%
Miscellaneous Local Income	\$ 43,390	\$ 41,686	\$ 123,413	\$ 52,500	\$ 52,500	\$ -	0.00%
Annex Roof Recoat	\$ 13,000	\$ -	\$ 13,000	\$ -	\$ -		
Campus Access Roads	\$ -	\$ -	\$ 5,158	\$ -	\$ -		
Campus Lighting Upgrade	\$ 60,000	\$ -	\$ -	\$ -	\$ -		
Eddy Hall Exterior Paint	\$ 26,000	\$ -	\$ 4,000	\$ -	\$ -		
Eddy Hall Roof Coating	\$ 35,000	\$ -	\$ 750	\$ -	\$ -		
FB Stadium Road Replace	\$ 120,000	\$ -	\$ 11,240	\$ -	\$ -		
Fire Sprinkler Repair Science Bldg	\$ -	\$ -	\$ -	\$ 10,716	\$ -	\$ (10,716)	-100.00%
Gymnasium Floor	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ (140,000)	-100.00%
Interior Paint Project	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	-100.00%
JMSC Boiler Replace	\$ 85,000	\$ -	\$ 10,309	\$ -	\$ -		
JMSC Pres Suite Flooring	\$ 12,000	\$ -	\$ 2,277	\$ -	\$ -		
JMSC Restroom Flooring	\$ 30,000	\$ -	\$ -	\$ -	\$ -		
Kitchen & Café Flooring	\$ 72,000	\$ -	\$ -	\$ -	\$ -		
Kitchen Water Heater	\$ 30,000	\$ -	\$ -	\$ -	\$ -		
Kitchen/Café HVAC Upgrades	\$ 110,000	\$ -	\$ -	\$ -	\$ -		
Life Science Classroom Flooring	\$ 40,000	\$ -	\$ -	\$ -	\$ -		
LRC Concrete Walk Replace	\$ 71,000	\$ -	\$ 41,169	\$ -	\$ -		
LRC Restroom Flooring	\$ 71,000	\$ -	\$ -	\$ -	\$ -		
LRC Restroom Sink Counter	\$ 10,000	\$ -	\$ -	\$ -	\$ -		
LRC Roof Coating	\$ 70,000	\$ -	\$ 1,250	\$ -	\$ -		
OCR Corrections	\$ -	\$ -	\$ -	\$ 174,304	\$ -	\$ (174,304)	-100.00%
Physical Science Exterior Paint	\$ 19,000	\$ -	\$ -	\$ -	\$ -		
Physical Science Roof Coating	\$ 23,000	\$ -	\$ -	\$ -	\$ -		
Tech Center Paint	\$ 15,000	\$ -	\$ 350	\$ -	\$ -		
Theatre Renovation Project	\$ 38,973	\$ -	\$ 574,329	\$ -	\$ -		
TTC Road Sealant	\$ 61,000	\$ -	\$ 8,333	\$ -	\$ -		
Yreka Bldg 80 Flooring	\$ 27,000	\$ -	\$ -	\$ -	\$ -		
Yreka Classroom 4 Flooring	\$ -	\$ -	\$ 27,132	\$ -	\$ -		
Student Housing	\$ -	\$ 32,613,000	\$ (407,869)	\$ -	\$ -		
Physical Plant & Instruction Grant	\$ -	\$ 4,797,467	\$ 1,976,694	\$ -	\$ -		
Interest	\$ 14,310	\$ 27,326	\$ 664,596	\$ 5,000	\$ 1,005,000	\$ 1,000,000	20000.00%
Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Income	\$ 1,166,573	\$ 37,491,179	\$ 3,056,131	\$ 504,020	\$ 1,079,000	\$ 574,980	114.08%
EXPENDITURES							
Expenditures							
Salaries & Benefits	\$ -	\$ -	\$ 2,399	\$ -	\$ -		
Supplies	\$ 26,683	\$ 41,959	\$ 56,616	\$ 21,999	\$ 21,999	\$ -	0.00%
Other Operating Expenses	\$ 276,940	\$ 357,944	\$ 127,247	\$ 1,071,076	\$ 1,221,792	\$ 150,716	14.07%
Site Improvement	\$ 97,261	\$ 256,929	\$ 80,124	\$ -	\$ -		
Equipment	\$ 51,486	\$ 80,140	\$ 248,792	\$ -	\$ -		
Building Improvement	\$ 396,023	\$ 646,092	\$ 941,111	\$ 425,020	\$ 2,855,877	\$ 2,430,857	571.94%
Transfer to Capital Projects Fund	\$ -	\$ -	\$ 124,968	\$ -	\$ -		
Total Expenditures	\$ 848,393	\$ 1,383,064	\$ 1,581,257	\$ 1,518,095	\$ 4,099,668	\$ 2,581,573	170.05%
Net Income (Loss)	\$ 318,181	\$ 36,108,115	\$ 1,474,874	\$ (1,014,075)	\$ (3,020,668)	\$ (2,006,593)	197.87%
Total Ending Fund Balance	\$ 2,862,881	\$ 38,970,996	\$ 40,445,870	\$ 34,818,009	\$ 37,425,202	\$ 2,607,193	7.49%



**Siskiyou Joint Community College District
2024-2025 Proposed Final Budget**

Bookstore Fund 51

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	<i>Variance</i>	<i>% of change</i>
	Actuals	Actuals	Estimated Actuals	Tentative Budget	Final Budget		
Beginning Balance	\$ 225,820	\$ 258,122	\$ 214,234	\$ 64,951	\$ 64,951	\$ -	0.00%
INCOME							
Income							
Book Sales	\$ 179,681	\$ 164,334	\$ 151,003	\$ 235,000	\$ 235,000	\$ -	0.00%
Clothing and Other Sales	\$ 56,949	\$ 45,744	\$ 70,877	\$ 59,000	\$ 59,000	\$ -	0.00%
Vendor Commissions	\$ 461	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
Book Rentals	\$ 17,798	\$ 10,760	\$ 13,374	\$ 15,000	\$ 15,000	\$ -	0.00%
Other Miscellaneous Income	\$ 124,234	\$ 74,333	\$ 573	\$ 10	\$ 10	\$ -	0.00%
Total Income	\$ 379,123	\$ 295,171	\$ 235,826	\$ 310,510	\$ 310,510	\$ -	0.00%
EXPENDITURES							
Expenditures							
Salaries	\$ 85,266	\$ 70,661	\$ 104,525	\$ 110,775	\$ 110,775	\$ 0	0.00%
Payroll Taxes and Benefits	\$ 39,314	\$ 23,795	\$ 50,344	\$ 54,971	\$ 54,971	\$ 0	0.00%
Cost of Goods Sold	\$ 179,223	\$ 202,934	\$ 177,811	\$ 132,000	\$ 132,000	\$ -	0.00%
Supplies	\$ 815	\$ 4,675	\$ 5,636	\$ 10,500	\$ 10,500	\$ -	0.00%
Utilities	\$ 6,706	\$ 6,379	\$ 5,983	\$ 8,000	\$ 8,000	\$ -	0.00%
Other Operating Expenses	\$ 35,496	\$ 30,614	\$ 39,144	\$ 38,575	\$ 38,575	\$ -	0.00%
Equipment	\$ -	\$ -	\$ 1,667	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 346,820	\$ 339,059	\$ 385,110	\$ 354,821	\$ 354,821	\$ 0	0.00%
Net Income (Loss)	\$ 32,302	\$ (43,888)	\$ (149,283)	\$ (44,311)	\$ (44,311)	\$ (0)	0.00%
Total Ending Fund Balance	\$ 258,122	\$ 214,234	\$ 64,951	\$ 20,640	\$ 20,640	\$ (0)	0.00%



Siskiyou Joint Community College District 2024-2025 Proposed Final Budget

Self Insurance Fund 61

	2023-2024 Actuals	2023-2024 Tentative Budget	2023-2024 Final Budget
Beginning Balance	\$ -	\$ -	\$ -
INCOME			
Income			
Transfer from General Fund	\$ 213,384	\$ 352,222	\$ 352,222
Trust Investment Income			
Total Income	\$ 213,384	\$ 352,222	\$ 352,222
EXPENDITURES			
Expenditures			
Salaries & Benefits		\$ 54,121	\$ 54,121
Other Operating Expenses	\$ 213,384	\$ 298,101	\$ 298,101
Employee Reimbursement			
Total Expenditures	\$ 213,384	\$ 352,222	\$ 352,222
Net Income (Loss)	\$ -	\$ 0	\$ -
Total Ending Fund Balance	\$ -	\$ 0	\$ -



Siskiyou Joint Community College District 2024-2025 Proposed Final Budget

Federal Financial Aid Trust Fund 78

	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Tentative Budget	2024-2025 Final Budget
Beginning Balance	\$ 24,248	\$ (171,594)	\$ 108,335	\$ 345,916	\$ 345,916
INCOME					
Income					
PELL Income	\$ 1,697,266	\$ 1,936,692	\$ 2,609,280	\$ 1,900,000	\$ 1,900,000
FSEOG Income	\$ 35,400	\$ 48,896	\$ 36,000	\$ 35,585	\$ 35,585
Direct Loan Income	\$ 478,356	\$ 631,974	\$ 1,289,933	\$ 732,360	\$ 732,360
Federal Work Study Income	\$ 12,214	\$ 21,717	\$ -	\$ 46,730	\$ 46,730
Cal Grant Income	\$ 682,535	\$ 751,391	\$ 1,066,653	\$ 771,017	\$ 771,017
HEERF Direct Loan Income	\$ 1,269,422	\$ 676,446			
Transfer from General Fund	\$ 564	\$ -	\$ 154	\$ 1,736	\$ 1,736
Total Income	\$ 4,175,757	\$ 4,067,116	\$ 5,002,019	\$ 3,487,428	\$ 3,487,428
EXPENDITURES					
Expenditures					
Student Wages	\$ 36,757	\$ 46,767	\$ 48,068	\$ 46,612	\$ 46,612
Wages (Other HEERF)	\$ 16,736	\$ 16,647	\$ -		\$ -
Payroll Taxes and Benefits	\$ 7,409	\$ 8,173	\$ 1,868	\$ 2,680	\$ 2,680
Supplies	\$ 119,212	\$ 18,260	\$ 1,329		\$ -
Other Operating Expenses	\$ 13,573	\$ -			\$ -
Equipment	\$ 3,500	\$ -			\$ -
HEERF Grants	\$ 1,312,328	\$ 360,900	\$ 3,000		\$ -
PELL Grants	\$ 1,716,817	\$ 1,935,856	\$ 2,575,908	\$ 1,900,000	\$ 1,900,000
FSEOG Grants	\$ 35,400	\$ 23,182	\$ 36,000	\$ 41,459	\$ 41,459
Direct Loans	\$ 568,586	\$ 776,936	\$ 1,135,473	\$ 732,360	\$ 732,360
Cal Grants	\$ 541,281	\$ 600,467	\$ 962,792	\$ 771,017	\$ 771,017
Total Expenditures	\$ 4,371,599	\$ 3,787,187	\$ 4,764,438	\$ 3,494,128	\$ 3,494,128
Net Income (Loss)	\$ (195,842)	\$ 279,929	\$ 237,581	\$ (6,700)	\$ (6,700)
Total Ending Fund Balance	\$ (171,594)	\$ 108,335	\$ 345,916	\$ 339,216	\$ 339,216



Siskiyou Joint Community College District 2024-2025 Proposed Final Budget

Foundation Fund 83

	2023-2024 Final Budget	2024-25 Tentative Budget	2024-25 Final Budget
Beginning Balance	\$ 3,050,611	\$ 3,666,668	\$ 3,666,668
INCOME			
Income			
Sales and Special Events	\$ 237,325	\$ 203,374	\$ 204,850
Community Service Income	\$ -		
Contract Service Income	\$ -		
Contributions and Gifts	\$ 89,600	\$ 97,380	\$ 97,380
Grants	\$ 400,000	\$ 250,000	\$ 250,000
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	\$ 891,925	\$ 715,754	\$ 717,230
EXPENDITURES			
Expenditures			
Salaries	\$ 66,070	\$ 75,530	\$ 75,530
Payroll Taxes and Benefits	\$ 49,350	\$ 45,846	\$ 45,846
Supplies	\$ 26,910	\$ 31,210	\$ 31,210
Utilities	\$ 11,540	\$ 13,320	\$ 13,320
Other Operating Expenses	\$ 88,348	\$ 94,248	\$ 94,248
Equipment	\$ 9,000	\$ 5,000	\$ 5,000
Scholarships	\$ 14,500	\$ 110,000	\$ 110,000
Grants and Other Student Aid	10,150	46,750	46750
Total Expenditures	\$ 275,868	\$ 421,904	\$ 421,904
Net Income (Loss)	\$ 616,057	\$ 293,850	\$ 295,326
Total Ending Fund Balance	\$ 3,666,668	\$ 3,960,518	\$ 3,961,994



Siskiyou Joint Community College District 2024-2025 Proposed Final Budget

Foundation Scholarship Fund 84

	2023-2024 Final Budget	2024-25 Tentative Budget	2024-2025 Final Budget
Beginning Balance	\$ 1,751,483	\$ 1,847,853	\$ 1,847,853
INCOME			
Income			
Sales and Special Events	\$ 16,500	\$ 12,500	\$ 12,500
Contributions and Gifts	\$ 58,500	\$ 64,490	\$ 64,490
Interest Income	\$ 65,300	\$ 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	\$ 170,300	\$ 172,290	\$ 172,290
EXPENDITURES			
Expenditures			
Salaries	\$ 23,000	\$ 23,000	\$ 23,000
Payroll Taxes and Benefits	\$ 1,330	\$ 1,330	\$ 1,330
Supplies	\$ 600	\$ 1,100	\$ 1,100
Other Operating Expenses	\$ 7,350	\$ 7,350	\$ 7,350
Transfer to Foundation General Fund	\$ -	\$ -	\$ -
Scholarships	\$ 29,150	\$ 45,150	\$ 44,650
Grants and Other Student Aid	\$ 12,500	\$ 30,000	\$ 30,000
Total Expenditures	\$ 73,930	\$ 107,930	\$ 107,430
Net Income (Loss)	\$ 96,370	\$ 64,360	\$ 64,860
Total Ending Fund Balance	\$ 1,847,853	\$ 1,912,213	\$ 1,912,713