



Siskiyou Joint Community College District 2026-27 Proposed Final Budget

Summary

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
DISTRICT BUDGETS					
11	General Fund - Unrestricted	\$11,218,485	\$25,592,901	\$28,341,389	\$8,469,997
12	General Fund - Restricted	\$0	\$13,297,053	\$13,297,053	\$0
21	Bond Interest and Redemption Fund	\$436	\$356,960	\$356,960	\$436
23	General Obligation Bond Interest & Redemption Fund	\$9,500,306	\$2,136,000	\$1,728,250	\$9,908,056
32	Cafeteria Fund	-\$659,048	\$1,182,250	\$1,182,250	-\$659,048
35	Residence Hall Revenue Fund	\$839,760	\$675,500	\$634,500	\$880,760
39	Residence Hall Repair & Replacement Fund	\$192,187	\$10,000	\$10,000	\$192,187
41/42	Capital Outlay Projects Fund	\$51,298,048	\$548,900	\$21,514,000	\$30,332,948
51	Bookstore Fund	-\$97,600	\$413,050	\$413,050	-\$97,600
61	Self Insurance Fund	\$0	\$342,000	\$342,000	\$0
78	Federal Financial Aid Trust Fund	-\$456,491	\$3,624,241	\$3,624,241	-\$456,491
Totals 2026-2027 Final Budget		\$71,836,083	\$48,178,855	\$71,443,693	\$48,571,245
FOUNDATION BUDGETS					
83	Foundation Fund	\$3,953,667	\$731,830	\$311,508	\$4,373,989
84	Foundation Scholarship Fund	\$1,977,073	\$237,300	\$107,430	\$2,106,943
Totals 2026-2027 Foundation Final Budget		\$5,930,740	\$969,130	\$418,938	\$6,480,932



Siskiyou Joint Community College District 2026-2027 Proposed Final Budget

General Fund - Unrestricted Fund 11

	2023-24	2024-25	2025-26	2026-27	2026-27
	Actuals	Actuals	Estimated Actuals	Tentative Budget	Final Budget
INCOME					
Federal Income					
Forest Reserve Fund	\$ 130,388	\$ 130,449	\$ 138,903	\$ 16,000	\$ 130,000
Miscellaneous (Adm. Fees, Federal Projects)	60,150	1,167,208	10,537	-	10,000
Total Federal Income	\$ 190,538	\$ 1,297,657	\$ 149,440	\$ 16,000	\$ 140,000
Apportionment Income					
State Apportionment (adjustment)	\$ 14,139,033	\$ 14,318,987	\$ 13,674,441	\$ 12,392,271	\$ 13,761,766
Add: Prior Year Adjustment		(18,546)	-	1,479,987	-
Less: Revenue Deficit Estimate			-	(237,947)	(119,573)
Education Protection Act	1,344,710	2,738,824	3,283,458	2,100,650	3,283,458
Home Owners Tax Exemption	52,830	51,960	51,002	52,500	52,500
Timber Tax Receipts	64,816	90,142	74,495	78,500	78,500
Property Taxes (estimated)	5,262,773	5,345,307	5,274,336	5,605,000	5,538,053
Enrollment Fees (adjustment)	1,392,193	1,048,127	1,217,069	1,334,734	1,200,000
Total Apportionment Income	\$ 22,256,355	\$ 23,574,801	\$ 23,574,801	\$ 22,805,695	\$ 23,794,704
State Income					
Lottery	\$ 508,962	\$ 223,211	\$ 353,697	\$ 325,000	\$ 351,500
Part-Time Faculty Parity Pay & Office Hour	100,311	74,028	112,645	101,317	112,645
Board Financial Assistance	73,250	148,596	12,947	-	14,841
Full Time Faculty Hiring	229,794	229,794	229,794	230,144	229,794
Mandated Cost Block Grant	71,458	-	59,417	67,200	59,417
Miscellaneous: Adm. Fees, State Projects	16,170	24,169	17,109	20,000	20,000
Total Other State Income	\$ 999,945	\$ 699,798	\$ 785,609	\$ 743,661	\$ 788,197
Local Income					
Enrollment Administrative Fee (2%)	\$ 27,844	\$ 20,963	\$ 24,341	\$ 26,695	\$ 24,000
Non-Resident Tuition (adjustment)	292,278	393,069	550,000	490,334	500,000
Student Fees and Charges	90,940	97,074	162,803	68,650	150,000
Community Education Fees	16,785	773	1,206	226,200	3,000
Rentals and Leases (Facilities)	4,413	10,565	3,598	2,000	33,000
Interest	1,025,591	652,803	125,318	150,100	150,000
Miscellaneous Local Income	45,420	8,985	10,937	8,000	10,000
Total Local Income	\$ 1,503,271	\$ 1,184,232	\$ 878,203	\$ 971,979	\$ 870,000
Other Financing Sources					
Interfund Transfers In	\$ 80,719	\$ -	\$ 97,626.00	\$ -	\$ -
Other Income				0	0
Total Other Financing Sources	\$ 80,719	\$ -	\$ 97,626	\$ -	\$ -
Total Unrestricted Income	\$ 25,030,828	\$ 26,756,488	\$ 25,485,680	\$ 24,537,335	\$ 25,592,901
EXPENDITURES					
Academic Salaries					
Instructional Contract	\$ 2,945,957	\$ 3,352,633	\$ 3,564,880	\$ 3,587,394	\$ 3,752,594
Non Instructional Contract	755,067	768,941	1,156,467	1,188,650	1,356,450
Academic Administrators	1,085,894	1,057,654	1,013,784	1,130,100	1,130,700
Instructional Overload	226,685	273,851	345,834	190,100	202,700
Instructional Hourly	1,720,792	1,625,958	1,870,602	1,465,700	1,589,300
Non Instructional Hourly	120,833	97,048	125,689	114,200	124,900
Total Academic Salaries	\$ 6,855,228	\$ 7,176,085	\$ 8,077,256	\$ 7,676,144	\$ 8,156,644
Classified Salaries					
Non Instructional Contract	\$ 2,238,800	\$ 2,364,692	\$ 2,592,647	\$ 2,987,500	\$ 2,923,350
Instructional Aides Contract	423,376	429,420	491,426	524,950	473,400
Classified Administrators/Management/Supervisory	1,469,887	1,396,983	1,522,716	1,787,300	1,903,545
Non Instructional Hourly	59,604	124,473	163,145	87,650	145,400
Instructional Aides Hourly	739,063	869,220	818,703	698,200	662,300
Student Hourly	107,197	131,263	127,783	107,000	109,850
Total Classified Salaries	\$ 5,037,927	\$ 5,316,051	\$ 5,716,420	\$ 6,192,600	\$ 6,217,845



Siskiyou Joint Community College District

2026-2027 Proposed Final Budget

General Fund - Unrestricted Fund 11

	2023-24	2024-25	2025-26	2026-27	2026-27
	Actuals	Actuals	Estimated Actuals	Tentative Budget	Final Budget
EXPENDITURES (Continued)					
Employee Benefits					
STRS - State Teachers Retirement	\$ 1,249,967	\$ 1,601,040	\$ 1,133,057	\$ 1,312,950	\$ 1,415,840
PERS - Public Employees Retirement	1,266,016	1,313,332	1,488,756	1,754,050	1,756,300
Social Security & Medicare	503,819	521,643	581,223	608,740	624,300
Medical/Dental/Vision Insurance	1,543,675	1,814,297	1,936,865	1,958,570	2,083,550
Unemployment Insurance	76,652	81,433	89,509	89,650	97,720
Workers Compensation Insurance	459,922	450,230	517,991	477,150	560,580
Retirees Health Benefits	512,207	557,923	499,979	550,000	550,000
Total Employee Benefits	\$ 5,612,258	\$ 6,339,898	\$ 6,247,380	\$ 6,751,110	\$ 7,088,290
Supplies					
Instructional	\$ 128,434	\$ 99,791	123,550	118,023	118,934
Non-Instructional	161,561	135,448	203,659	205,390	61,723
Total Supplies	\$ 289,995	\$ 235,239	\$ 327,209	\$ 323,413	\$ 180,657
Other Operating Expenses					
Dues and Memberships	\$ 151,295	\$ 95,226	80,294	103,950	109,450
Insurance	86,223	100,360	95,188	129,050	129,050
Legal and Professional Services	149,752	155,413	194,099	178,200	178,200
Election	-	-	-	2,000	2,000
Postage	33,883	32,943	35,235	39,800	39,800
Staff Development, Travel, and Conference	115,591	117,455	133,072	137,101	129,600
Building and Equipment Rental/Leases	721,719	701,796	749,325	840,040	848,490
Personal/Consultant Services	707,162	316,268	341,050	357,381	380,900
Repairs	177,892	149,879	270,315	377,849	246,350
Utilities/Electricity/Gas/Water/Waste/Telephone	613,773	798,779	783,361	826,250	853,360
Service Fees/Other Charges	1,914,240	634,139	1,069,766	815,369	820,163
Advertising, Printing, and Miscellaneous Operating	308,865	348,641	189,773	287,300	300,185
Field Trips (Classroom related, athletics)	425,145	445,310	470,523	406,350	378,300
Total Other Operating Expenses	\$ 5,405,540	\$ 3,896,209	\$ 4,412,001	\$ 4,500,640	\$ 4,415,848
Capital Outlay					
Site Development	\$ 133,886	\$ 260,132	\$ 135,059	\$ 90,850	\$ 90,000
Building Improvement	170,128	277,915	244,474	206,600	206,600
Library Books	46,478	47,578	45,143	51,750	51,750
Equipment	664,256	682,584	598,945	674,450	610,195
Total Capital Outlay	\$ 1,014,748	\$ 1,268,209	\$ 1,023,621	\$ 1,023,650	\$ 958,545
Other Outgo					
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 570,470	\$ 599,343	\$ 1,142,482	\$ 1,309,460	\$ 1,323,560
Student Vouchers, Reimbursements					
Total Other Outgo	\$ 570,470	\$ 599,343	\$ 1,142,482	\$ 1,309,460	\$ 1,323,560
Total Unrestricted Expenditures	\$ 24,786,166	\$ 24,831,034	\$ 26,946,369	\$ 27,777,017	\$ 28,341,389
FUND 11 UNRESTRICTED GENERAL FUND SUMMARY:					
Total Unrestricted Income	25,030,828	26,756,488	25,485,680	24,537,335	25,592,901
Total Unrestricted Expenditures	24,786,166	24,831,034	26,946,369	27,777,017	28,341,389
Incr(Decr) in Fund Balance	\$ 244,662	\$ 1,925,454	\$ (1,460,689)	\$ (3,239,682)	\$ (2,748,488)
Beginning Fund Balance	\$ 10,151,721	\$ 10,215,336	\$ 14,063,469	\$ 11,218,485	\$ 11,218,485
Adjustment	\$ (181,047)	\$ 1,922,680	\$ (1,384,295)		
Ending Fund Balance	\$ 10,215,336	\$ 14,063,469	\$ 11,218,485	\$ 7,978,802	\$ 8,469,997



Siskiyou Joint Community College District

2026-2027 Proposed Final Budget

General Fund - Unrestricted Fund 11

	2023-24	2024-25	2025-26	2026-27	2026-27
	Actuals	Actuals	Estimated Actuals	Tentative Budget	Final Budget
ENDING FUND BALANCE SUMMARY					
Nonspendable Fund Balance					
Assigned Fund Balance					
Mandated 16.67% Reserve	\$ 4,131,854	\$ 4,139,333	\$ 4,491,960	\$ 4,630,429	\$ 4,724,510
Reserve for Future Unplanned Expenditures	250,000	250,000	250,000	200,000	200,000
Emergency Preparedness	200,000	200,000	200,000	200,000	200,000
Pregnancy Leave					340,000
Unassigned Fund Balance					
Undesignated Reserve	5,633,482	9,474,136	6,276,525	2,948,374	3,005,487
Total Ending Fund Balance	\$ 10,215,336	\$ 14,063,469	\$ 11,218,485	\$ 7,978,802	\$ 8,469,997



**Siskiyou Joint Community College District
2026-2027 Proposed Final Budget
General Fund - Restricted Fund 12**

	2023-24	2024-25	2025-26	2026-27	2026-27
	Actuals	Actuals	Estimated Actuals	Tentative Budget	Final Budget
INCOME					
Federal Income					
VATEA - Perkins	\$ 51,227	\$ 49,919	\$ 185,538	\$ 50,000	\$ 50,000
TRIO/SSS	523,076	\$ 454,310	\$ 60,000	\$ -	\$ -
Upward Bound	375,904	\$ 557,634	\$ 393,630	\$ 401,000	\$ 401,000
Upward Bound USDA Summer Food Program	3,660	\$ 2,800	\$ 4,827	\$ -	\$ -
CalFresh Outreach (SB 85)	3,357	\$ 225	31,294	-	-
Total Federal Income	\$ 957,224	\$ 1,072,406	\$ 675,289	\$ 451,000	\$ 451,000
State Income					
Adult Education Grants	136,646	\$ 112,381	124,804	\$ 161,222	\$ 161,222
Basic Needs Center	186,476	\$ 147,904	181,995	317,855	317,855
CA Conservation Corp (Butte CCD)	21,949	\$ 10,000	-	-	-
California Promise Grant	51,223	\$ 66,818	305,955	607,951	607,951
CalWorks	93,787	\$ 85,831	158,195	450,000	450,675
CARE	67,621	\$ 82,928	50,138	125,944	126,195
CCC Equitable Placement & Completion Grant	-	\$ 9,851	-	-	-
Common Course Numbering (carryover)	-	\$ -	165,080	-	688,413
Disabled Students Program & Services (DSPS)	196,871	\$ 262,226	650,874	530,000	531,780
Campus Safety (Carryover)	-	-	-	8,814	8,814
Culturally Comp Faculty (Carryover)	51,400	\$ -	-	-	-
Early Action Emergency Financial Aid (SB 85) (CO)	-	\$ -	134,249	-	-
EEO Best Practices & EEO	17,408	29,134	325,166	-	-
EOPS	533,989	527,532	1,168,441	550,000	550,973
Financial Aid Technology Grant	1,423	59,370	126,575	89,841	89,841
Foster, Kinship Care	1,500	\$ -	-	-	-
Guided Pathways	80,998	226,254	-	-	-
Local & Systemwide Tech & Data Security	240,880	119,143	-	1,054,783	1,054,783
LGBTQ+	1,016	2,763	131,760	151,760	151,760
Lottery	231,578	175,464	268,128	150,000	150,000
Mental Health Support	67,664	79,465	368,874	426,440	426,440
NextUp	38,289	74,573	255,707	720,918	720,918
Nursing Program Support AB132	10,095	38,981	-	-	-
Rebuild Nursing Infrastructure (RNI)	-	-	1,150,000	1,000,000	1,000,000
Retention & Enrollment Outreach (SB 85)	146,379	218,035	487,000	280,000	280,000
Student Health	56,325	65,150	114,256	-	-
Staff Diversity	31,532	31,146	-	641,901	641,901
State Financial Aid Administration (SFAA)	189,620	147,698	123,478	224,995	224,995
Strong Workforce Program	1,191,625	782,880	823,381	400,000	400,000
Student Equity & Achievement (SEA)	804,920	906,023	1,529,500	1,791,473	1,844,363
Student Food/Housing Support	38,374	117,005	382,100	-	-
TANF	19,723	48,207	-	29,545	29,545
Student Transfer Achievement Reform	-	28,238	-	525,000	525,000
Undocumented Resources	-	-	270,928	422,492	422,492
Veterans Resource Center	22,557	32,564	32,795	97,792	97,792
Zero Textbook Cost Program	22,054	32,548	-	-	-
Carryover	-	-	1,026,061	1,147,989	1,147,989
Miscellaneous Grants and Projects	-	-	2,000	119,356	119,356
Total State Income	\$ 4,574,160	\$ 4,520,112	\$ 10,357,440	\$ 12,026,071	\$ 12,771,053
Local Income					
Health Services Fees	\$ 56,200	\$ -	\$ 114,256	\$ 75,000	\$ 75,000
Rupe Grant (Nursing)	\$ 11,650	\$ 5,195	\$ 5,200	\$ -	\$ -
Siskiyou Pathways Grant SB 1070(Carryover)	-	-	121	-	-
Total Local Income	\$ 88,629	\$ 5,195	\$ 119,577	\$ 75,000	\$ 75,000
Total Restricted Income	\$ 5,620,013	\$ 5,597,713	\$ 11,152,306	\$ 12,552,071	\$ 13,297,053
EXPENDITURES					
Academic Salaries					
Instructional Contract	\$ 5,000	\$ 5,250	\$ 3,150	\$ 2,000	\$ 2,000
Non Instructional Contract	305,616	325,919	431,422	378,600	383,450
Academic Administrators	53,600	96,760	59,517	48,500	48,500
Instructional Hourly	18,039	10,033	20,107	16,000	16,000
Non Instructional Hourly	124,157	110,775	96,368	209,400	209,400
Total Academic Salaries	\$ 506,412	\$ 548,737	\$ 610,564	\$ 654,500	\$ 659,350



**Siskiyou Joint Community College District
2026-2027 Proposed Final Budget
General Fund - Restricted Fund 12**

	2023-24	2024-25	2025-26	2026-27	2026-27
	Actuals	Actuals	Estimated Actuals	Tentative Budget	Final Budget
Classified Salaries					
Non Instructional Contract	\$ 649,850	\$ 838,353	\$ 1,073,192	\$ 1,322,000	\$ 1,281,800
Instructional Aides Contract	-	-	27,186	25,000	27,500
Classified Administrators/Management/Supervisory	380,680	417,884	224,735	403,250	360,700
Non Instructional Hourly	110,402	166,288	123,793	135,700	135,750
Instructional Aides Hourly			32,295	73,000	53,000
Student Hourly	60,364	86,317	70,622	82,100	82,100
Total Classified Salaries	\$ 1,201,296	\$ 1,508,842	\$ 1,551,823	\$ 2,041,050	\$ 1,940,850
Employee Benefits					
STRS - State Teachers Retirement	\$ 64,713	\$ 75,327	\$ 58,632	\$ 115,850	\$ 117,200
PERS - Public Employees Retirement	320,063	384,285	403,638	419,550	402,800
Social Security & Medicare	105,928	123,035	122,218	125,400	130,100
Medical/Dental/Vision Insurance	262,305	315,108	343,810	373,050	343,700
Unemployment Insurance	11,022	12,889	15,549	14,400	15,800
Workers Compensation Insurance	67,891	74,959	80,088	81,000	90,000
Total Employee Benefits	\$ 831,922	\$ 985,603	\$ 1,023,935	\$ 1,129,250	\$ 1,099,600
Supplies					
Instructional	\$ 219,725	\$ 258,141	\$ 339,052	\$ 680,100	\$ 680,085
Non-Instructional	102,522	116,027	256,999	170,200	170,204
Total Supplies	\$ 322,247	\$ 374,168	\$ 596,051	\$ 850,300	\$ 850,289
Other Operating Expenses					
Dues and Memberships	\$ 13,454	\$ 16,103	\$ 15,749	\$ 28,085	\$ 28,085
Insurance	38,332	38,332	38,332	40,000	40,000
Legal and Professional Services	1,149	4,501	10,194	12,500	12,500
Postage	1,619	837	1,228	3,300	3,300
Staff Development, Travel, and Conference	158,845	151,033	52,731	119,149	119,149
Building and Equipment Rental/Leases	182,221	174,235	83,032	44,000	44,000
Personal/Consultant Services	241,315	376,344	378,840	1,276,133	1,276,133
Repairs	2,696	3,592	5,710	34,250	34,250
Utilities/Electricity/Gas/Water/Waste/Telephone	-	-	-	-	-
Service Fees/Other Charges	69,454	123,134	114,998	228,360	228,360
Advertising, Printing, and Miscellaneous Operating	372,838	138,642	93,282	118,155	118,155
Field Trips	146,558	327,473	12,883	66,150	66,150
*Unallocated (Revenue)Expenditures from Carryover	590,805	-	-	5,024,769	5,894,762
Total Other Operating Expenses	\$ 1,819,286	\$ 1,354,226	\$ 806,979	\$ 6,994,851	\$ 7,864,844
Capital Outlay					
Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
Building Improvements	-	-	7,200	20,000	20,000
Library Books	54	-	3,622	1,400	1,400
Equipment	880,835	557,980	740,818	144,275	144,275
Total Capital Outlay	\$ 880,889	\$ 557,980	\$ 751,640	\$ 165,675	\$ 165,675
Other Outgo					
Interfund Transfers	\$ -	\$ -	\$ -	\$ 69,150	\$ 69,150
Grants and Scholarships	120,682	168,477	332,619	200,350	200,350
Student Vouchers, Reimbursements	317,959	1,154,779	495,830	446,945	446,945
Total Other Outgo	\$ 438,641	\$ 1,323,256	\$ 828,449	\$ 716,445	\$ 716,445
Total Expenditures	\$ 6,000,693	\$ 6,652,812	\$ 6,169,441	\$ 12,552,071	\$ 13,297,053
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -

*includes unbudgeted funds from carryover and increased award amounts



Siskiyou Joint Community College District 2026-2027 Proposed Final Budget

Bond and Interest and Redemption Fund

Fund 21	2023-2024	2024-2025	2025-2026	2026-2027
	Actuals	Actuals	Final Budget	Tentative & Final Budget
Beginning Balance	\$ 436	\$ 436	\$ 436	\$ 436
INCOME				
Income				
Interest	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	357,087	357,260	356,956	356,960
Total Income	\$ 357,087	\$ 357,260	\$ 356,956	\$ 356,960
EXPENDITURES				
Expenditures				
Debt Principal Reduction	\$ 270,155	\$ 278,897	\$ 287,922	\$ 292,620
Debt Interest Reduction	\$ 86,932	\$ 78,363	\$ 69,034	\$ 64,340
Transfer to Repair & Replacement Fund	-	-		
Total Expenditures	\$ 357,087	\$ 357,260	\$ 356,956	\$ 356,960
Net Income (Loss)	\$ -	\$ -	\$ -	\$ -
Total Ending Fund Balance	\$ 436	\$ 436	\$ 436	\$ 436



Siskiyou Joint Community College District 2026-2027 Proposed Final Budget

General Obligation Bond Interest Redemption Fund

Fund 23	2023-2024	2024-2025	2025-2026	2026-2027
	Actuals	Actuals	Final Budget	Tentative & Final Budget
Beginning Balance	\$ 7,541,674	\$ 8,197,532	\$ 9,201,941	\$ 9,500,306
INCOME				
Income				
Proceeds from Refunding	\$ -	\$ -	\$ -	\$ -
Interest	\$ 228,448	\$ 286,495	\$ 35,000	\$ 50,000
Taxes	\$ 1,922,141	\$ 2,051,364	\$ 1,765,000	\$ 2,086,000
Total Income	\$ 2,150,589	\$ 2,337,859	\$ 1,800,000	\$ 2,136,000
EXPENDITURES				
Expenditures				
Service Fees	\$ 3,081	\$ -	\$ 3,960	\$ -
Debt Principal Reduction	\$ 990,000	\$ 1,095,000	\$ 1,090,000	\$ 1,376,750
Debt Interest Reduction	\$ 501,650	\$ 238,450	\$ 407,675	\$ 351,500
Total Expenditures	\$ 1,494,731	\$ 1,333,450	\$ 1,501,635	\$ 1,728,250
Net Income (Loss)	\$ 655,858	\$ 1,004,409	\$ 298,365	\$ 407,750
Ending Balance	\$ 8,197,532	\$ 9,201,941	\$ 9,500,306	\$ 9,908,056



Siskiyou Joint Community College District 2026-2027 Proposed Final Budget

Cafeteria Fund					
Fund 32	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027
	Actuals	Actuals	Estimated Actuals	Tentative Budget	Final Budget
Beginning Balance	\$ (110,779)	\$ (350,911)	\$ (659,048)	\$ (659,048)	\$ (659,048)
INCOME					
Income					
Food Service	\$ 644,300	\$ 659,923	\$ 572,415	\$ 716,500	\$ 716,500
Other Income	583	133	21	400	400
Transfer from General Fund	-	0	439,079	417,700	415,350
Transfer from Residence Hall	150,000	150,000	100,000	50,000	50,000
Total Income	\$ 794,883	\$ 810,056	\$ 1,111,515	\$ 1,184,600	\$ 1,182,250
EXPENDITURES					
Expenditures					
Salaries	337,790	\$ 307,680	\$ 357,721	\$ 430,750	\$ 428,400
Payroll Taxes and Benefits	178,595	170,243	194,638	268,250	268,250
Cost of Goods Sold	488,247	547,557	441,194	449,450	449,450
Supplies	2,848	3,002	8,017	4,050	4,050
Utilities	14,723	12,844	15,844	18,700	18,700
Other Operating Expenses	8,888	77,581	81,447	8,050	8,050
Equipment	3,924	(714)	12,654	5,350	5,350
Total Expenditures	\$ 1,035,015	\$ 1,118,193	\$ 1,111,515	\$ 1,184,600	\$ 1,182,250
Net Income (Loss)	\$ (240,132)	\$ (308,137)	\$ -	\$ -	\$ -
Total Ending Fund Balance	\$ (350,911)	\$ (659,048)	\$ (659,048)	\$ (659,048)	\$ (659,048)



Siskiyou Joint Community College District 2026-2027 Proposed Final Budget

Residence Hall Revenue Fund

Fund 35	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027
	Actuals	Actuals	Final Budget	Tentative Budget	Final Budget
Beginning Balance	\$ 387,595	\$ 517,913	\$ 726,692	\$ 839,760	\$ 839,760
INCOME					
Income					
Residence Hall Rentals	\$ 634,773	\$ 655,718	\$ 636,500	\$ 660,000	\$ 660,000
Residence Hall Contract Cancellation Fees	29,000	21,600	5,000	-	-
Interest	3,631	2,495	4,000	2,500	2,500.00
Other Income	5,220	36,400	59,030	13,000	13,000.00
Total Income	\$ 672,624	\$ 716,213	\$ 704,530	\$ 675,500	\$ 675,500
EXPENDITURES					
Expenditures					
Salaries	\$ 214,229	\$ 189,434	\$ 224,050	\$ 255,350	\$ 250,600
Payroll Taxes and Benefits	91,679	87,349	126,960	150,700	149,900
Supplies	20,906	31,301	5,500	33,500	13,500
Utilities	59,262	47,335	66,000	106,000	106,000
Other Operating Expenses	4,836	1,765	42,800	40,500	44,500
Equipment	144	-	3,000	10,000	10,000
Buildings	1,250	-	22,902		-
Transfer to Cafeteria Fund	150,000	150,000	100,000	50,000	50,000
Transfer to Repair and Replacement Fund	-	250	250	10,000	10,000
Total Expenditures	\$ 542,306	\$ 507,434	\$ 591,462	\$ 656,050	\$ 634,500
Net Income (Loss)	\$ 130,318	\$ 208,779	\$ 113,068	\$ 19,450	\$ 41,000
Total Ending Fund Balance	\$ 517,913	\$ 726,692	\$ 839,760	\$ 859,210	\$ 880,760



Siskiyou Joint Community College District 2026-2027 Proposed Final Budget

Residence Hall Repair and Replacement Fund

Fund 39	2023-2024	2024-2025	2025-2026	2026-2027
	Actuals	Actuals	Final Budget	Tentative & Final Budget
Beginning Balance	\$ 190,798	\$ 190,780	\$ 191,887	\$ 192,187
INCOME				
Income				
Interest	\$ 717	\$ 857	\$ 300	\$ -
Transfers from Residence Hall Revenue Fund	0	250	250	\$ 10,000
Total Income	\$ 717	\$ 1,107	\$ 550	\$ 10,000
EXPENDITURES				
Expenditures				
Supplies	\$ -	\$ -	\$ -	
Repairs	\$ 735	\$ -	\$ 250	
Buildings	-	-	-	\$ 10,000
Total Expenditures	\$ 735	\$ -	\$ 250	\$ 10,000
Net Income (Loss)	\$ (18)	\$ 1,107	\$ 300	\$ -
Total Ending Fund Balance	\$ 190,780	\$ 191,887	\$ 192,187	\$ 192,187



Siskiyou Joint Community College District 2025-2026 Proposed Final Budget

Capital Outlay Projects Fund

Funds 41 & 42	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027
	Actuals	Final Budget	Final Budget	Tentative Budget	Final Budget
Beginning Balance	\$ 38,970,998	\$ 38,738,408	\$ 36,682,398	\$ 51,298,048	\$ 51,298,048
INCOME					
Income					
Capital Projects		\$ -	\$ -	\$ -	\$ -
Contract Services Income	\$ -	\$ 21,500	\$ 21,500		
Miscellaneous Local Income	\$ 123,413	\$ 52,500	\$ 52,500	34,500	34,500
Fire Sprinkler Repair Science Building		\$ 10,716			
Interior Paint Project		\$ 100,000			
OCR Corrections		\$ 174,304			
Gymnasium Floor		\$ 140,000			
Theater & McCloud Hall Project Revenue	\$ 497,729		\$ 18,000,000		
Student Housing (estimated carryover)			\$ 30,688,766		
Interest	\$ 652,073	\$ 5,000	\$ 505,000	500,000	500,000
Transfer from Capital Projects	\$ 762,870			-	
Transfer from Fund 11	-	-	1,384,295	-	14,400
Total Income	\$ 2,036,085	\$ 504,020	\$ 50,652,061	\$ 534,500	\$ 548,900
EXPENDITURES					
Expenditures					
Salaries & Benefits	\$ 2,399	\$ -		\$ -	\$ -
Supplies	\$ 56,616	\$ 44,375	\$ 21,999	4,000	4,000
Other Operating Expenses	173,247	1,769,240	1,221,342	-	-
Site Improvement	80,124	6,310	250,000	-	-
New Construction	719,574	568,811	16,188,766	14,000,000	14,000,000
Equipment	252,308	116,866	80,000	10,000	10,000
Building Improvement	221,537	54,428	18,274,304	7,500,000	7,500,000
Transfers	762,870	-	-		-
Total Expenditures	\$ 2,268,675	\$ 2,560,030	\$ 36,036,411	\$ 21,514,000	\$ 21,514,000
Net Income (Loss)	\$ (232,590)	\$ (2,056,010)	\$ 14,615,650	\$ (20,979,500)	\$ (20,965,100)
Total Ending Fund Balance	\$ 38,738,408	\$ 36,682,398	\$ 51,298,048	\$ 30,318,548	\$ 30,332,948



Siskiyou Joint Community College District 2026-2027 Proposed Final Budget

Bookstore Fund

Fund 51	2023-2024	2024-2025	2025-2026	2026-2027
	Actuals	Actuals	Estimated Actuals	Tentative Budget
Beginning Balance	\$ 214,234	\$ 64,929	\$ (97,600)	\$ (97,600)
INCOME				
Income				
Book Sales	\$ 150,245	\$ 100,216	\$ 117,370	\$ 121,900
Clothing and Other Sales	71,635	84,224	111,655	96,700
Vendor Commissions	-	5	-	-
Concessions Sales				
Book Rentals	13,374	12,619	11,066	-
Other Miscellaneous Income	573	302	16	300
Transfer from General Fund			171,800	193,350
Total Income	\$ 235,827	\$ 197,366	\$ 411,907	\$ 412,250
EXPENDITURES				
Expenditures				
Salaries	\$ 104,525	\$ 103,154	\$ 110,334	\$ 122,450
Payroll Taxes and Benefits	50,344	47,378	52,294	57,650
Cost of Goods Sold	177,812	165,980	214,884	200,100
Supplies	5,636	10,500	14,946	1,850
Utilities	5,983	4,405	4,821	5,250
Other Operating Expenses	39,165	28,478	14,628	19,950
Equipment	1,667	-		5,000
Total Expenditures	\$ 385,132	\$ 359,895	\$ 411,908	\$ 412,250
Net Income (Loss)	\$ (149,305)	\$ (162,529)	\$ (0)	\$ -
Total Ending Fund Balance	\$ 64,929	\$ (97,600)	\$ (97,600)	\$ (97,600)



Siskiyou Joint Community College District 2026-2027 Proposed Final Budget

Self Insurance Fund

Fund 61 *(Reactivate for 2024-2025)*

	2024-2025 Actuals	2025-2026 Final Budget	2026-2027 Tentative Budget	2026-2027 Final Budget
Beginning Balance	\$ -	\$ -	\$ -	0
INCOME				
Income				
Transfer from General Fund	\$ 269,121	\$ 352,222	\$ 341,450	\$ 342,000
Trust Investment Income				
Total Income	\$ 269,121	\$ 352,222	\$ 341,450	\$ 342,000
EXPENDITURES				
Expenditures				
Salaries & Benefits	\$ 54,121	\$ 54,121	\$ 79,450	\$ 80,000
Other Operating Expenses	215,000	298,101	262,000	262,000
Total Expenditures	\$ 269,121	\$ 352,222	\$ 341,450	\$ 342,000
Net Income (Loss)	\$ -	\$ 0	\$ -	\$ -
Total Ending Fund Balance	\$ -	\$ 0	\$ -	\$ -



Siskiyou Joint Community College District 2026-2027 Proposed Final Budget

Federal Financial Aid Trust Fund

Fund 78	2023-2024	2024-2025	2025-2026	2026-2027
	Actuals	Actuals	Final Budget	Tentative & Final Budget
Beginning Balance	\$ 287,113	\$ 524,694	\$ (311,242)	\$ (456,491)
INCOME				
Income				
PELL Income	\$ 2,609,280	\$ 2,435,363	\$ 1,900,000	\$ 1,900,000
FSEOG Income	36,000	41,713	35,585	\$ 35,585
Direct Loan Income	1,289,933	832,799	732,360	\$ 732,360
Federal Work Study Income	-	90,493	46,730	\$ 46,730
Cal Grant Income	1,066,806	854,928	909,566	\$ 909,566
Transfer from General Fund	-	-	1,736	\$ -
Total Income	\$ 5,002,019	\$ 4,255,296	\$ 3,625,977	\$ 3,624,241
EXPENDITURES				
Expenditures				
Student Wages	\$ 49,935	\$ 57,719	\$ 46,612	\$ 46,612
Payroll Taxes and Benefits	1,868	2,242	2,680	\$ 2,680
PELL Grants	2,575,908	3,116,969	1,900,000	\$ 1,900,000
FSEOG Grants	36,000	46,501	41,459	\$ 41,459
Direct Loans	1,137,935	791,860	732,360	\$ 732,360
Cal Grants	962,792	1,075,941	1,048,115	\$ 901,130
Total Expenditures	\$ 4,764,438	\$ 5,091,232	\$ 3,771,226	\$ 3,624,241
Net Income (Loss)	\$ 237,581	\$ (835,936)	\$ (145,249)	\$ -
Total Ending Fund Balance	\$ 524,694	\$ (311,242)	\$ (456,491)	\$ (456,491)



Siskiyou Joint Community College District 2026-2027 Proposed Final Budget

Foundation Fund

Fund 83	2023-2024	2024-2025	2025-2026	2026-2027
	Actuals	Actuals	Final Budget	Tentative & Final Budget
Beginning Balance	\$ 3,050,611	\$ 3,397,586	\$ 3,658,275	\$ 3,953,667
INCOME				
Income				
Sales and Special Events	\$ 241,707	\$ 239,090	\$ 207,050	\$ 219,450
Community Service Income	-			
Contract Service Income	-			
Contributions and Gifts	88,217	130,650	97,380	97,380
Grants	346,536	418,429	250,000	250,000
Interest Income	34,053	42,504	95,000	95,000
Investment Income	352,707	293,168	50,000	50,000
Gain/Loss on Sale of Investments	124,356	-	20,000	20,000
Transfer from Foundation General Fund	-	55,500	-	
Total Income	\$ 1,187,576	\$ 1,179,341	\$ 719,430	\$ 731,830
EXPENDITURES				
Expenditures				
Salaries	\$ 75,718	\$ 82,090	\$ 77,330	\$ 135,300
Payroll Taxes and Benefits	44,279	47,840	46,380	52,950
Supplies	187,382	156,879	31,710	9,900
Utilities	11,407	11,359	13,220	11,780
Other Operating Expenses	336,900	243,593	95,648	86,278
Equipment	347	49,031	5,000	-
Scholarships	100,042	100,300	104,000	300
Grants and Other Student Aid	84,526	169,461	50,750	15,000
Transfers		58099		
Total Expenditures	\$ 840,601	\$ 918,652	\$ 424,038	\$ 311,508
Net Income (Loss)	\$ 346,975	\$ 260,689	\$ 295,392	\$ 420,322
Total Ending Fund Balance	\$ 3,397,586	\$ 3,658,275	\$ 3,953,667	\$ 4,373,989



Siskiyou Joint Community College District 2026-2027 Proposed Final Budget

Foundation Scholarship Fund

Fund 84	2023-2024	2024-2025	2025-2026	2026-2027
	Final Budget	Final Budget	Final Budget	Tentative & Final Budget
Beginning Balance	\$ 1,751,483	\$ 1,847,853	\$ 1,912,213	\$ 1,977,073
INCOME				
Income				
Sales and Special Events	\$ 16,500	\$ 12,500	\$ 12,500	\$ 12,500
Contributions and Gifts	58,500	64,490	64,490	\$ 64,500
Interest Income	65,300	65,300	65,300	\$ 65,300
Investment Income	25,000	25,000	25,000	\$ 90,000
Gain (Loss) on Sale of Investments	5,000	5,000	5,000	\$ 5,000
Total Income	\$ 170,300	\$ 172,290	\$ 172,290	\$ 237,300
EXPENDITURES				
Expenditures				
Salaries	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Payroll Taxes and Benefits	1,330	1,330	1,330	\$ 1,330
Supplies	600	1,100	1,100	\$ 1,100
Other Operating Expenses	7,350	7,350	7,350	\$ 7,350
Transfer to Foundation General Fund	-	-	-	\$ -
Scholarships	29,150	45,150	44,650	\$ 44,650
Grants and Other Student Aid	12,500	30,000	30,000	\$ 30,000
Total Expenditures	\$ 73,930	\$ 107,930	\$ 107,430	\$ 107,430
Net Income (Loss)	\$ 96,370	\$ 64,360	\$ 64,860	\$ 129,870
Total Ending Fund Balance	\$ 1,847,853	\$ 1,912,213	\$ 1,977,073	\$ 2,106,943