

SANTA ROSA JUNIOR COLLEGE



2015 - 2016
BUDGET



SANTA ROSA JUNIOR COLLEGE

2015/16
BUDGET

Presented to the Board of Trustees for Adoption

September 8, 2015

Office of Business Services
Doug Roberts
Sr. Vice President, Finance & Administrative Services

SANTA ROSA JUNIOR COLLEGE

BOARD OF TRUSTEES

BOARD OF TRUSTEES

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SANTA ROSA JUNIOR COLLEGE

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September 9, 2015

To the Board of Trustees:

On June 24, 2015, Governor Brown signed into law a budget which provides almost \$1.8 billion in additional community college funding over that received in 2014-15.

- \$ 94.5 million to buy-down deferred revenue
- \$ 200.0 million for Student Success and Support Program-SSSP
- \$ 148.0 million for Def. Maint./Instructional Equipment (1-time funding – no match)
- \$ 70.0 million for support of Basic Skills Programs (1-time funding)
- \$ 38.7 million for Prop. 39 Energy Efficiency Programs
- \$ 33.7 million to “restore” EOP&S funding to pre-recession levels
- \$ 29.1 million for Apprenticeship Programs
- \$ 2.5 million for COLA for Categorical Programs
- \$ 266.7 million for General Operating Expenditures
- \$ 156.5 million to “increase” student access/growth (3.0%)
- \$ 62.3 million to increase the number of fulltime faculty (state-wide)
- \$ 61.0 million for COLA (1.02%)
- \$ 632.0 million to pay-down Mandates (principally 1-time funding)

It should be noted that the \$94.5 million buy-down of deferred revenue (the first bulleted item) does not provide any additional funding to community colleges. What it does provide community colleges is more of their operating money during the fiscal year, rather than after the year is over. It should also be noted, that at the height of the recession, nearly one-fifth of the system’s revenues, approximately \$961 million, were “deferred,” which created cash-flow hardships, borrowing costs, and lost interest-revenue. This year’s buy-down eliminates all the deferred revenues owed by the State to the community college system

The next \$552 million of community college funding (which excludes the last six items) are categorical or Restricted General Fund (RGF) revenues. As a reminder, categorical funding can only be expended for the restricted purpose for which the funds were received.

The funding for Deferred Maintenance and Instructional Equipment will bring SRJC about \$2.6 million, the same amount as last year. These funds are being provided as a “block grant” and so it will up to the District as to how those monies will be split between the two categorical programs. Early estimates for the Student Success and Support Programs funding is that it will bring SRJC almost \$3.1 million. These funds will be used improve student services in the areas of counseling, educational planning and student retention, which should improve student completion rates and increase FTES production. The Prop. 39 funding should bring-in about \$534,000. It is not known, exactly, what the District will receive

in Apprenticeship and Basic Skills funding, as the State Chancellor's Office is still working on their distribution models. The District's share of the Categorical COLA monies being provided statewide will be approximately \$45,000.

Of the remaining bulleted items (the last five items) all but the funding being made available for "increased access" will provide the District new/additional UGF funding in 2015-16. Based on current enrollment projections, the District is expected to be short of its enrollment goals by approximately 1%, which will translate into about a \$900,000 loss of revenue for 2015-16. The rest of the funding will provide the District with approximately \$6.6 million in ongoing revenue, plus an additional \$10.2 million in one-time funding.

On the positive side, the funding being made available to community college in 2015-16 does mitigate the District's situation (somewhat). The anticipated, additional, ongoing funds that SRJC will receive, starting in 2015-16, will be large enough to cover the structural imbalance the District built up through 2014-15. There is even a little left-over to offset some of the new, additional, ongoing expenditures that will start 2015-16 (mostly due to salary and benefit increases). The District currently estimates its new structural imbalance to be approximately \$6 million, but because of the nearly \$10.2 million in one-time money that the District will receive in 2015-16, it is expected that the District will actually add to its fund balance by nearly \$4.2 million.

Although one-time funding is certainly helping the District in 2015-16, to remain fiscally healthy over the long-term, the District needs to bring its ongoing expenditures in line with its ongoing revenues. Depending on what is contained in the Governor's 2016-17 January Budget, the District may need to start taking action this coming spring to address this issue.

I want to express my appreciation for the work done, throughout 2014-15, by the Budget Advisory Committee, whose members are listed below.

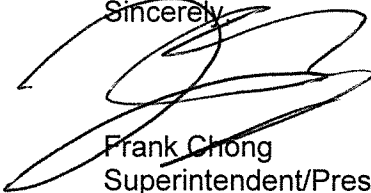
Budget Advisory Committee

Jackie De Lap	Classified	Ganesan Srinivasan	Dean, Ag/Natural Resources
Hilleary Iazard	Classified	Kate Jolley	Director, Fiscal Services
Jeffrey Diamond	Faculty	Kat Lewis	Manager, Petaluma Business Services
Joseph Fassler	Faculty	Brian Marvin	Director, Modular Law/Ranger Academy
Michael Henry	Faculty	Inez Barragan	Director, EOPS
Deirdre Frontczak	Faculty	Elijah Egger	Student Representative
Warren Ruud	Faculty		

Co-Chairs:

Terry Shell	Faculty	Douglas Roberts	Vice President, Business Services
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Sincerely,



Frank Chong
Superintendent/President

BUDGET ASSUMPTIONS

SANTA ROSA JUNIOR COLLEGE

**BUDGET
ASSUMPTIONS
2015/16 BUDGET**

MAJOR REVENUE ASSUMPTIONS

* Budgeted district enrollment 19,528 FTES (-1%)	\$ (916,000)
* 2015/16 Increase on base apportionment (4.65%)	4,400,000
* 2015/16 COLA (1.02%)	968,000
* Deficit on state funding (0.5%)	(501,000)
* Increase in lottery funding	422,000
* Increase in CDCP funding	823,000
* One-time mandated costs funding	10,200,000
* Enrollment fee: \$46/unit	

MAJOR EXPENDITURE ASSUMPTIONS

* Budgeted salary increases (2.51%-3.49%)	\$ 2,171,600
* Step/column salary adjustments	670,000
* Net new classified positions	995,000
* Net new management positions	296,000
* Salary savings from slowdown of hiring	(600,000)
* STRS rate increase (8.88% to 10.73%)	683,000
* PERS rate increase (11.771% to 11.847%)	20,000
* Increased access - 2% schedule increase	650,000
* Increase utilities	200,000

HISTORICAL DATA

SANTA ROSA JUNIOR COLLEGE

GENERAL FUND REVENUE
2013/14 and 2014/15

	2013/14		2014/15	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Federal Revenue				
Federal Administration Allowance	\$25,000	\$23,735	\$25,000	\$72,431
National Science Foundation	213,787	42,874	170,913	36,851
SonomaWORKS	212,361	212,319	230,000	229,910
Temporary Assistance to Needy Families	101,298	74,192	101,298	91,265
Career Technology Education Act	535,087	535,087	585,641	542,372
Other Federal Revenue	1,510,855	1,407,257	1,681,298	1,746,865
Total Federal Revenue	\$2,598,388	\$2,295,464	\$2,794,150	\$2,719,694
State Revenue				
Adjunct Office Hour Reimbursement	\$461,990	\$461,990	\$461,990	\$461,990
Apprenticeship Program	83,151	83,151	70,677	70,677
Basic Skills	398,012	184,576	390,275	251,302
Block Grant (carryover)/Instructional Equipment	1,166,133	167,389	2,308,318	1,552,061
CalWORKS	320,531	446,443	370,829	435,807
Disabled Student Programs & Services	1,801,311	1,888,375	2,088,626	3,094,576
Education Protection Act	11,528,045	13,898,759	12,000,000	16,665,890
Extended Opportunity Program & Services	491,432	595,961	595,961	595,961
General Apportionment	30,079,821	31,412,642	32,325,503	23,848,950
Lottery Proceeds	2,486,653	3,482,591	2,902,716	3,013,428
Student Success & Support Programs	643,064	1,039,291	1,256,987	1,873,653
Non-Credit Student Success & Support	169,260	187,924	187,924	214,509
Student Equity	0	0	0	340,561
Part-Time Faculty Support	440,148	440,148	440,148	440,148
Student Financial Aid Administration	638,736	657,054	642,446	669,589
Tax Relief & Other Subventions	410,000	391,426	410,000	381,231
Other State Revenue	1,721,712	1,626,173	1,939,534	3,043,433
Total State Revenue	\$52,839,999	\$56,963,893	\$58,391,934	\$56,953,766
Local Revenue				
Community Education	\$809,175	\$654,017	\$752,476	\$657,461
Contract Education	115,000	153,380	115,000	202,118
Enrollment Fees	7,647,543	8,553,517	7,700,000	8,483,436
Health Fees	1,128,802	928,604	1,102,746	1,087,754
Interest	100,000	63,793	70,000	83,947
Non-Resident Tuition & Foreign Student Fees	1,581,712	1,149,093	1,759,529	1,620,835
Property Taxes	42,401,500	41,849,032	42,401,500	43,708,545
Redevelopment Act	0	1,309,421	0	1,993,637
Sales & Rental of Facilities	490,181	294,463	477,724	267,803
Other Local Revenue	4,938,873	3,297,698	4,590,589	3,161,871
Total Local Revenue	\$59,212,786	\$58,253,018	\$58,969,564	\$61,267,407
Total Revenue	\$114,651,173	\$117,512,375	\$120,155,648	\$120,940,867
Transfers from Other Funds	364,800	7,130	365,080	7,813
Other Transfers In	284,491	170,977	246,852	91,575
Total Revenue and Transfers	\$115,300,464	\$117,690,482	\$120,767,580	\$121,040,255
<i>Beginning Fund Balance, July 1</i>		12,458,497		12,274,080
TOTAL BUDGET RESOURCES		\$130,148,979		\$133,314,335

SANTA ROSA JUNIOR COLLEGE

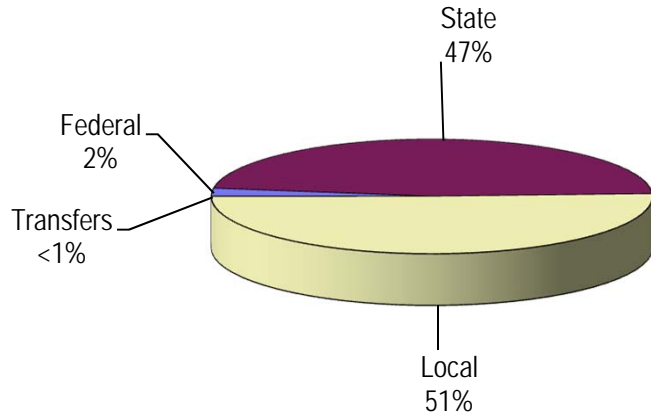
**GENERAL FUND EXPENDITURES
2013/14 and 2014/15**

	2013/14		2014/15	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Salaries and Benefits				
Academic Salaries	\$50,781,658	\$50,380,356	\$52,807,310	\$53,749,778
Classified Salaries	27,645,277	26,946,975	28,414,042	29,021,173
Employee Benefits	21,833,709	22,301,556	23,494,872	23,721,051
Total Salaries and Benefits	\$100,260,644	\$99,628,887	\$104,716,224	\$106,492,002
Supplies and Services				
Supplies	\$3,110,619	\$2,952,395	\$2,862,312	\$3,057,846
Services	10,195,875	10,519,975	11,487,990	10,717,890
Total Supplies and Services	\$13,306,494	\$13,472,370	\$14,350,302	\$13,775,736
Total Capital Outlay	\$2,492,706	\$1,290,956	\$3,617,916	\$3,203,990
Transfers and Other Outgo				
Capital Projects				
Self-Insurance	\$200,000	\$200,000	\$200,000	\$200,000
Retirees' Health Benefits Fund	1,560,000	1,560,000	1,560,000	1,800,000
Farm Fund	275,000	275,000	275,000	275,000
Child Development Fund	641,404	561,496	641,404	599,486
Parking Fund	500,000	500,000	250,000	250,000
Grants and Student Fees	292,438	386,189	409,443	432,770
Lease Revenue Bonds				
Contingencies	1,277,001		958,105	
Other Outgo				
Total Transfers and Other Outgo	\$4,745,843	\$3,482,685	\$4,293,952	\$3,557,256
Total Expenditures, Transfers & Other Outgo	\$120,805,687	\$117,874,898	\$126,978,394	\$127,028,984
<i>Ending Fund Balance, June 30</i>		12,274,080		6,285,352
TOTAL BUDGET REQUIREMENTS		\$130,148,978		\$133,314,336

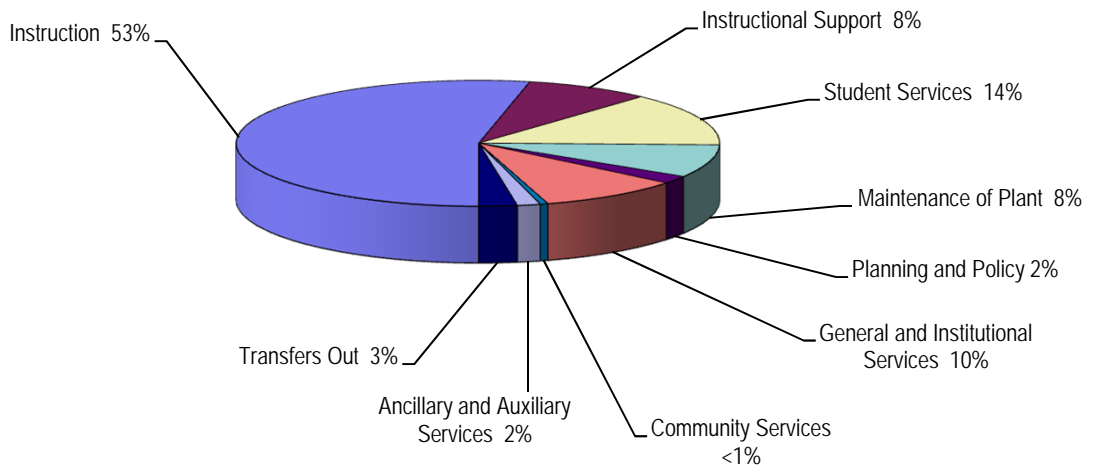
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2014/15 ACTUAL**

REVENUE BY SOURCE



EXPENDITURES BY FUNCTION



GENERAL FUND

SANTA ROSA JUNIOR COLLEGE

GENERAL FUND REVENUE 2015/16 BUDGET
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	Unrestricted	Restricted	Total
Beginning Fund Balance, July 1			\$6,285,352
Federal Revenue			
Federal Administrative Allowance	\$40,000		\$40,000
National Science Foundation		\$123,733	123,733
SonomaWORKS		230,000	230,000
Temporary Assistance to Needy Families		84,265	84,265
Career Technical Education Act		549,998	549,998
Other Federal Revenue	10,000	2,689,924	2,699,924
Total Federal Revenue	\$50,000	\$3,677,920	\$3,727,920
State Revenue			
Adjunct Office Hour Reimbursement	\$461,990		\$461,990
Apprenticeship Program		\$109,200	109,200
Basic Skills		278,582	278,582
Block Grant (carryover)/Instructional Equipment		1,965,321	1,965,321
CalWORKS		362,191	362,191
Disabled Student Programs & Services		2,939,847	2,939,847
Education Protection Act	14,000,000		14,000,000
Extended Opportunity Program & Services		822,521	822,521
General Apportionment	34,588,133		34,588,133
Lottery Proceeds	3,324,707		3,324,707
Student Success & Support Programs		3,632,967	3,632,967
Student Equity		1,950,000	1,950,000
Non-Credit Student Success & Support		214,509	214,509
Part-Time Faculty Support	440,148		440,148
Student Financial Aid Administration		706,090	706,090
Tax Relief & Other Subventions	410,000		410,000
Other State Revenue	12,038,914	2,600,298	14,639,212
Total State Revenue	\$65,263,892	\$15,581,526	\$80,845,418
Local Revenue			
Community Education & Traffic Violator School	\$770,680		\$770,680
Contract Education	195,068		195,068
Enrollment Fees	8,600,000		8,600,000
Health Fees		\$1,016,842	1,016,842
Interest	70,000		70,000
Non-Resident Tuition & Foreign Student Fees	1,200,000	723,136	1,923,136
Property Taxes	42,401,500		42,401,500
Sales & Rental of Facilities	492,778		492,778
Other Local Revenue	3,452,091	1,683,632	5,135,723
Total Local Revenue	\$57,182,117	\$3,423,610	\$60,605,727
Total Revenue	\$122,496,009	\$22,683,056	\$145,179,065
Transfers from Other Funds	471,799		471,799
Other Transfers In	100,000	144,384	244,384
Total Transfers	\$571,799	\$144,384	\$716,183*
Total Revenue and Transfers	\$123,067,808	\$22,827,440	\$145,895,248
TOTAL BUDGET RESOURCES			\$152,180,600

*Detail on Page 9

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND EXPENDITURES
2015/16 BUDGET**

	Unrestricted	Restricted	Total
Salaries and Benefits			
Academic Salaries	\$53,061,164	\$3,932,890	\$56,994,054
Classified Salaries	26,460,707	5,841,716	32,302,423
Employee Benefits	23,131,945	2,718,814	25,850,759
Total Salaries and Benefits	\$102,653,816	\$12,493,420	\$115,147,236
Supplies and Services			
Supplies	\$2,738,812	\$493,380	\$3,232,192
Services	9,954,940	1,508,275	11,463,215
Total Supplies and Services	\$12,693,752	\$2,001,655	\$14,695,407
Total Capital Outlay	\$330,891	\$4,809,361	\$5,140,252
Transfers and Other Outgo			
Self Insurance Fund	\$200,000		\$200,000
Child Development Fund	641,404		641,404
Shone Farm Fund	275,000		275,000
Retiree Liability Fund	1,800,000		1,800,000
Contingencies	131,610	\$3,152,536	3,284,146
Grants/Student Fees	106,854	463,257	570,111
Total Transfers and Other Outgo	\$3,154,868	\$3,615,793	\$6,770,661*
Total Expenditures, Transfers & Other Outgo	\$118,833,327	\$22,920,229	\$141,753,556
<i>Ending Fund Balance, June 30</i>			10,427,044
TOTAL BUDGET REQUIREMENTS			\$152,180,600

*Detail on Page 9

SANTA ROSA JUNIOR COLLEGE

**DETAIL OF TRANSFERS AND OTHER OUTGO
2015/16 BUDGET**

To General Fund (Detail of figure found on Page 7)

<u>Transfers to General Fund From:</u>	<u>Amount</u>	<u>Reason</u>
Auxiliary Enterprise Fund	\$52,000	Off Campus Housing Program
Auxiliary Enterprise Fund	130,000	General Fund
Auxiliary Enterprise Fund	175,000	Facilities Use
Self Insurance Fund	108,429	EH&S Specialist
Vending Fund	3,500	Interest
Student Representation Fee Fund	2,870	Administrative Fee
Foundation	30,000	Ag Trust Instructional Support
Foundation	14,219	Choral / Long Support
Foundation	16,222	Coddling Foster Youth Support
Foundation	34,847	Doyle Library Support
Foundation	7,998	Mahoney Library Support
Foundation	13,098	Mary Ross donation to support Children's Center
Foundation	28,000	Weller Foster Youth Support
Doyle Administration Account	100,000	Support for Scholarship Office
	<u>\$716,183</u>	

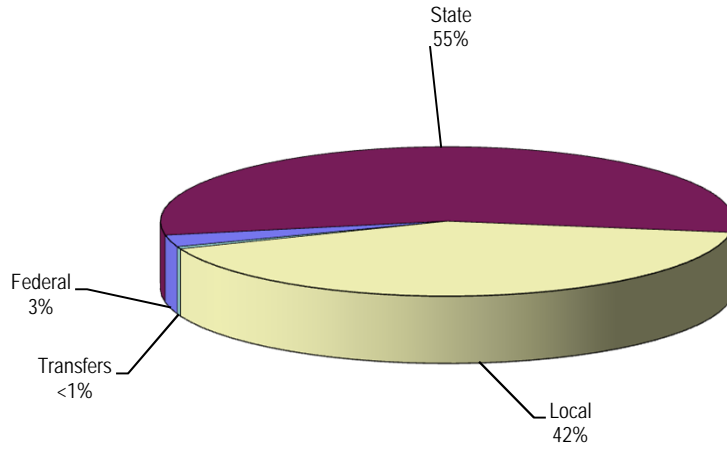
From General Fund (detail of figure found on Page 8)

<u>Transfers from General Fund To:</u>	<u>Amount</u>	<u>Source</u>
Child Development Fund	\$641,404	Unrestricted
Retiree Liability Fund	1,800,000	Unrestricted
Shone Farm Fund	275,000	Unrestricted
Self Insurance Fund	200,000	Unrestricted
	<u>\$2,916,404</u>	
<u>General Fund Other Outgo</u>		
Fees Paid for Students	\$570,111	Unrestricted and Categorical Funds (EOPS, CTEA, etc.)
Appropriations for Contingencies	3,284,146	Unrestricted and Categorical Funds (EOPS, CTEA, etc.)
	<u>\$3,854,257</u>	
	<u>\$6,770,661</u>	

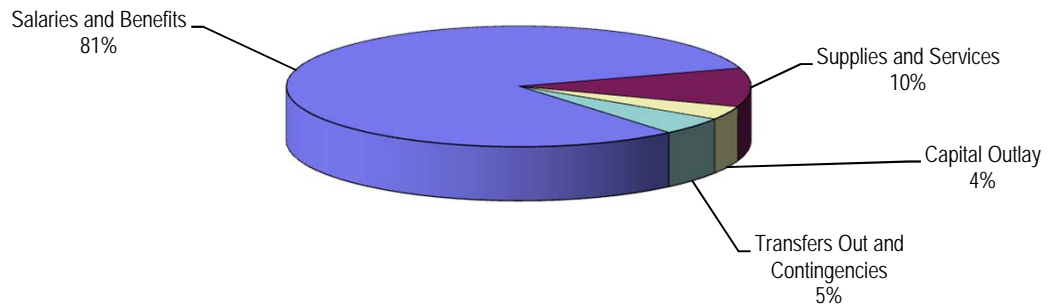
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2015/16 BUDGET**

REVENUE BY SOURCE



EXPENDITURES BY OBJECT



SANTA ROSA JUNIOR COLLEGE

GENERAL FUND FUND BALANCE DETAIL 2015/16 BUDGET

	BEGINNING FUND BALANCE	EST ENDING FUND BALANCE
	July 1, 2015	June 30, 2016
Reserved		
Revolving Cash	\$95,000	\$95,000
Stores Inventory	47,847	35,000
Prepaid Expenditures	174,839	20,000
Health Fee	429,379	329,336
Total Reserved	\$747,065	\$479,336
Unreserved		
Designated		
General Reserve (@ 5 % of Budget)	7,294,762	7,294,762
Total Designated	\$7,294,762	\$7,294,762
Undesignated	-\$1,756,476	\$2,652,945
Total Unreserved	\$5,538,287	\$9,947,708
TOTAL FUND BALANCE	\$6,285,352	\$10,427,044

CAPITAL PROJECTS FUNDS

SANTA ROSA JUNIOR COLLEGE

CAPITAL PROJECTS FUND (41) 2015/16 BUDGET
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	2014/15	2015/16
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$7,257,399	\$7,791,716
Revenue		
State Scheduled Maintenance	87,525	2,673,718
State Capital Outlay Projects		
Local		
Redevelopment Funds	655,734	
Prop 39 Clean Energy Act	468,819	1,278,732
Other	134,211	
Total Revenue	\$1,346,289	\$3,952,450
Transfers In		
TOTAL BUDGET RESOURCES	\$8,603,688	\$11,744,166
Expenditures		
State Scheduled Maintenance	279,877	2,789,940
State Capital Outlay Projects		
Redevelopment Projects	7,143	2,927,241
Prop 39 Clean Energy Act	468,819	1,278,732
Local Projects	56,133	4,748,253
Total Expenditures	\$811,972	\$11,744,166
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	7,791,716	0
TOTAL BUDGET REQUIREMENTS	\$8,603,688	\$11,744,166

2015/16 CAPITAL PROJECTS FUND (41) - DETAIL
 FOR INFORMATION ONLY

	LOCAL	STATE
<i>Beginning Fund Balance, July 1</i>	\$7,675,494	\$116,222
Revenue		
State Scheduled Maintenance		2,673,718
Prop 39 Clean Energy Act		1,278,732
Local - Redevelopment		
Total Revenue	\$0	\$3,952,450
Transfers In		
TOTAL BUDGET RESOURCES	\$7,675,494	\$4,068,672
Expenditures		
State Scheduled Maintenance		
Bailey Hall HVAC		600
Plover Reroofing		100,963
Transformer Replacement		254,629
To be determined		2,433,748
Total State Scheduled Maintenance	\$0	\$2,789,940
Prop 39 Clean Energy Act		\$1,278,732
Local Projects		
Pioneer Hall Remodel	1,405,555	
Redevelopment Projects - To be determined	2,927,241	
Other Local - To be determined	3,342,698	
Total Local Projects	\$7,675,494	\$0
Total Expenditures	\$7,675,494	\$4,068,672
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
TOTAL BUDGET REQUIREMENTS	\$7,675,494	\$4,068,672

SANTA ROSA JUNIOR COLLEGE

MEASURE A - GENERAL OBLIGATION BOND PROJECTS FUND (43)

2015/16 BUDGET

DETAIL FOR INFORMATION ONLY

	2014/15 Actual	2015/16 Budget
<i>Beginning Fund Balance, July 1</i>	\$12,613,306	\$9,550,330
REVENUE		
Proceeds from Bond Sale / Series D		
Interest	42,871	35,000
TOTAL BUDGET RESOURCES	\$12,656,177	\$9,585,330
EXPENDITURES		
Eligible Bond Program Costs	25,298	
<u>RENOVATION AND MODERNIZATION</u>		
Upgrade classrooms, laboratories, support service space at all locations		
Analy Village Remodel	29,267	
Bertolini Open Plenum	248,096	
Byrbank Doors	4,028	
Campus Signage	4,835	
Garcia Remodel	22,698	
Infrastructure	5,787	
Lounibos Remodel		2,309
Pedroncelli Remodel		2,100
Plover Remodel - Student Equity & Veterans	15,988	
Staff Development Modular		
Repair and replace roofs		
Roofing Scheduled Maintenance	4,827	
Paint and re-seal building interiors and exteriors		
Maggini Hall Water Intrusion	14,112	
Upgrade mechanical systems		
Building/Site Scheduled Maintenance	4,674	
<u>COLLEGE-WIDE SAFETY AND SECURITY IMPROVEMENTS</u>		
Install / improve intrusion alarms and doorlocks		
Security/Key/Alarm Systems	6,420	
<u>COLLEGE-WIDE ENERGY EFFICIENCY</u>		
Replace aging, inefficient boilers		
Boiler Replacement - all locations	13,785	
Replace and upgrade HVAC systems		
HVAC Scheduled Maintenance	136,617	
Petlauma Cooling Tower	2,510	
Upgrade lighting and electrical systems		
Site Lighting Upgrade	10,836	
Replace out-of-date, inefficient electrical transformers		
Transformer Replacement - all locations	39,439	
<u>COLLEGE-WIDE WIRING AND TECHNOLOGY FOR COMPUTERS, INTERNET ACCESS AND AN EFFECTIVE LEARNING ENVIRONMENT</u>		
Upgrade and replace computer and software systems		
College Site Software License	107,478	313,889
Digital Archiving	82,990	
Escape Software Conversion	21,159	115,691
Technology Equipment	709,442	1,131,251
Upgrade media and audio visual equipment		
Classroom Media Systems Replacement	97,795	233,467
DVD Format Conversion & Streaming Video Systems	10,971	3,985
Radio System Upgrade	137,552	137,448

SANTA ROSA JUNIOR COLLEGE

MEASURE A - GENERAL OBLIGATION BOND PROJECTS FUND (43)

2015/16 BUDGET

DETAIL FOR INFORMATION ONLY

	2014/15 Actual	2015/16 Budget
<u>FACILITIES REPLACEMENT, EXPANSION AND NEW CONSTRUCTION</u>		
Facility / Site Demolition	51,655	
Program Planning / Project Development	32,474	
Site Specific Master Planning	101,133	
Petaluma East Property Line	3,145	
Staff Development Modulars	9,300	
Utility Mapping - All Locations	55,508	
Bertolini Student Center		
Petaluma Campus Build-Out		
Petaluma Phase II Construction		
Plover Hall		
Plover Construction		
Public Safety Training Center		
Fire Academy Upgrade	42,165	
Culinary Arts Center		
Culinary Arts Center	176,751	
Culinary Arts Center Equipment		
Math Science Building		
Math Science Building	13,017	
<u>LAND AND BUILDING ACQUISITIONS</u>		
Property Acquisitions in Santa Rosa, Petaluma, North and West County to provide services to communities throughout the college district		
Property Acquisitions	765,690	
<u>COLLEGE-WIDE PARKING AND TRAFFIC ABATEMENT</u>		
Create new parking spaces at all locations		
Parking lots - all locations	74,336	
Parking Structure	24,069	
Electric Vehicle Charging Stations		17,609
Reserves		7,627,581
TOTAL EXPENDITURES	\$3,105,847	\$9,585,330
<i>Estimated Ending Fund Balance, June 30</i>	9,550,330	0
TOTAL BUDGET REQUIREMENTS	\$12,656,177	\$9,585,330

SANTA ROSA JUNIOR COLLEGE

MEASURE H - GENERAL OBLIGATION BOND PROJECTS FUND (42) 2015/16 BUDGET
--

	2014/15	2015/16
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$0	\$0
Revenue		
Proceeds from Bond Sale		
Interest		
Total Revenue	\$0	\$0
Transfers In		
TOTAL BUDGET RESOURCES	\$0	\$0
Expenditures		
Eligible Bond Costs		300,000
Total Expenditures	\$0	\$300,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	-300,000
TOTAL BUDGET REQUIREMENTS	\$0	\$0

OTHER GOVERNMENTAL FUNDS

SANTA ROSA JUNIOR COLLEGE

<p>INTEREST AND REDEMPTION FUND 2015/16 BUDGET</p>

The establishment of this fund was a result of the Bond Resolution adopted by the Board of Trustees April 26, 1972 to accommodate the repayment of principal and interest on the outstanding Revenue Bond Series A and B which were used to finance the remodel/construction of the Doyle Student Center, Kent Hall, and the Bookstore. The outstanding revenue bonds were paid in 2012; this fund is now being used for the revenue bonds associated with the Race Building.

	2014/15	2015/16
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$1,816,361	\$1,606,959
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	9,819	10,000
Total Revenue	\$9,819	\$10,000
Transfer from General Fund		
TOTAL BUDGET RESOURCES	\$1,826,180	\$1,616,959
Expenditures		
Services	3,140	1,500
Principal	140,000	145,000
Interest	76,081	69,491
Total Expenditures	\$219,221	\$215,991
<i>Estimated Ending Fund Balance, June 30</i>	1,606,959	1,400,968
TOTAL BUDGET REQUIREMENTS	\$1,826,180	\$1,616,959

SANTA ROSA JUNIOR COLLEGE

CHILD DEVELOPMENT FUND 2015/16 BUDGET
--

The Child Development Fund is designated to account for child development services as authorized under Education Code Section 8200. General purpose monies of the District may be used to support Child Development services by transfer from the General Fund.

	2014/15	2015/16
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$0	\$0
Revenue		
Federal Revenue		
Food Program	47,418	47,000
State Revenue		
Department of Education	467,525	469,022
Local Revenue		
Interest	385	
Parent Fees	79,211	48,500
Total Revenue	\$594,539	\$564,522
Transfer from General Fund	599,499	641,404
Transfer from Associated Students	4,000	4,000
TOTAL BUDGET RESOURCES	\$1,198,038	\$1,209,926
Expenditures		
Academic Salaries	65,528	69,993
Classified Salaries	768,098	832,583
Employee Benefits	313,460	248,418
Supplies	46,435	52,487
Services	4,517	6,445
Capital Outlay		
Contingencies		
Total Expenditures	\$1,198,038	\$1,209,926
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
TOTAL BUDGET REQUIREMENTS	\$1,198,038	\$1,209,926

SANTA ROSA JUNIOR COLLEGE

FARM OPERATIONS FUND 2015/16 BUDGET
--

The California Community College's Budget and Accounting Manual authorizes the operations of a college farm as a special revenue fund to receive all monies from the sale of wine grapes, produce, livestock, and other farm operations and to pay costs incurred in the farm's operation and maintenance.

	2014/15	2015/16
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$567,720	\$560,400
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Farm Sales	1,101,512	1,169,265
Rental	280	500
Interest	2,602	1,500
Other	9,788	27,000
Total Revenue	\$1,114,182	\$1,198,265
Transfer from General Fund	275,000	275,000
TOTAL BUDGET RESOURCES	\$1,956,902	\$2,033,665
Expenditures		
Academic Salaries		12,000
Classified Salaries	348,584	429,892
Employee Benefits	122,922	119,306
Supplies	130,679	142,498
Services	593,500	545,987
Capital Outlay	200,817	223,582
Contingencies		
Total Expenditures	\$1,396,502	\$1,473,265
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	560,400	560,400
TOTAL BUDGET REQUIREMENTS	\$1,956,902	\$2,033,665

SANTA ROSA JUNIOR COLLEGE

<p>AUXILIARY ENTERPRISE FUND 2015/16 BUDGET</p>
--

This fund was established under the bond covenant from the 1972 Bond Series to account for the income from the auxiliary enterprises of the District, including the Dorm, Bookstore, and Food Services. With the repayment of the bonds in 2012, this fund accounts for bookstore contributions to the District and commission income from food services.

	2014/15	2015/16
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$1,018,545	\$1,134,486
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Food Service	103,231	101,000
Interest	3,406	3,000
Other Local		
Total Revenue	\$106,637	\$104,000
Transfer from Vending Fund	7,352	
Transfer from Bookstore	300,000	300,000
TOTAL BUDGET RESOURCES	\$1,432,534	\$1,538,486
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies	25,906	24,209
Services	261,625	271,000
Capital Outlay	10,517	233,836
Total Expenditures	\$298,048	\$529,045
Transfer to General Fund	0	357,000
<i>Estimated Ending Fund Balance, June 30</i>	1,134,486	652,441
TOTAL BUDGET REQUIREMENTS	\$1,432,534	\$1,538,486

SANTA ROSA JUNIOR COLLEGE

VENDING FUND 2015/16 BUDGET

This fund has been established to record the commission income from vending machines on campus and related expenses.

	2014/15	2015/16
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$670,784	\$705,620
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	4,046	3,500
Commissions	54,188	45,000
Total Revenue	\$58,234	\$48,500
Transfers In		
TOTAL BUDGET RESOURCES	\$729,018	\$754,120
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies		
Services		5,000
Capital Outlay		
Total Expenditures	\$0	\$5,000
Transfer to Associated Students and Foundation	12,000	12,000
Transfer to Auxiliary Enterprises Fund	7,352	0
Transfer to General Fund	4,046	3,500
<i>Estimated Ending Fund Balance, June 30</i>	705,620	733,620
TOTAL BUDGET REQUIREMENTS	\$721,666	\$754,120

SANTA ROSA JUNIOR COLLEGE

PARKING FUND 2015/16 BUDGET

The California Community College's Budget and Accounting Manual authorizes a district to establish a parking fund. Parking revenue is restricted to expenditures for specified purposes including purchase, construction, operation, and maintenance of parking facilities.

	2014/15	2015/16
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$180,855	\$116,512
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	-46	2,000
Parking Fees	1,838,195	1,911,000
Parking Fines	164,913	250,000
Other Local Revenue	218	
Total Revenue	\$2,003,280	\$2,163,000
Transfer from General Fund	250,000	
TOTAL BUDGET RESOURCES	\$2,434,135	\$2,279,512
Expenditures		
Academic Salaries		
Classified Salaries	1,523,411	1,457,020
Employee Benefits	483,541	513,182
Supplies	35,989	24,835
Services	250,914	167,963
Capital Outlay	23,768	
Total Expenditures	\$2,317,623	\$2,163,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	116,512	116,512
TOTAL BUDGET REQUIREMENTS	\$2,434,135	\$2,279,512

PROPRIETARY FUNDS

SANTA ROSA JUNIOR COLLEGE

SELF-INSURANCE FUND 2015/16 BUDGET

The State Education Code Section 81602 permits a self-insurance fund to be established to account for revenue and expenditures of self-insurance programs. This fund is used for the dental insurance coverage of eligible employees as an employee benefit and a self-insurance retention for property and liability insurance.

	2014/15	2015/16
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$728,773	\$1,250,461
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Dental Premiums	1,579,315	1,550,000
Interest	6,135	5,000
Other Local Revenue	212,172	
Total Revenue	\$1,797,622	\$1,555,000
Transfer from General Fund	200,000	200,000
TOTAL BUDGET RESOURCES	\$2,726,395	\$3,005,461
Expenditures		
Academic Salaries		
Classified Salaries	657	
Employee Benefits	18	
Supplies	165	3,000
Services - Dental and Liability Claims & Administration	1,451,947	1,729,290
Capital Outlay	23,147	22,710
Total Expenditures	\$1,475,934	\$1,755,000
Transfers Out		108,429
<i>Estimated Ending Fund Balance, June 30</i>	1,250,461	1,142,032
TOTAL BUDGET REQUIREMENTS	\$2,726,395	\$3,005,461

SANTA ROSA JUNIOR COLLEGE

RETIREE BENEFITS FUND 2015/16 BUDGET

The District's independent audit report for the fiscal year ended June 30, 1990 recommended the District establish a fund to cover the estimated liability for retiree health benefits. An annual calculation will be made to determine increases to this liability.

	2014/15	2015/16
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$3,219,961	\$3,570,498
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	16,796	15,000
Total Revenue	\$16,796	\$15,000
Transfers In	1,800,000	1,800,000
TOTAL BUDGET RESOURCES	\$5,036,757	\$5,385,498
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits	1,466,259	1,800,000
Supplies		
Services		
Capital Outlay		
Total Expenditures	\$1,466,259	\$1,800,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	3,570,498	3,585,498
TOTAL BUDGET REQUIREMENTS	\$5,036,757	\$5,385,498

SANTA ROSA JUNIOR COLLEGE

<p>BOOKSTORE 2015/16 BUDGET</p>
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The California Community College's Budget and Accounting Manual authorizes the operations of a bookstore as an enterprise fund when the total costs (expenses and depreciation) are to be recovered primarily through income earned.

	2014/15	2015/16
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$1,606,217	\$1,303,126
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Sales	5,524,846	6,000,000
Other Revenue	49,725	50,000
Total Revenue	\$5,574,571	\$6,050,000
Transfers In		
TOTAL BUDGET RESOURCES	\$7,180,788	\$7,353,126
Expenditures		
Academic Salaries		
Classified Salaries	1,030,824	1,020,000
Employee Benefits	345,918	320,000
General and Administrative	239,191	200,000
Cost of Sales	3,961,729	4,200,000
Total Expenditures	\$5,577,662	\$5,740,000
Transfers Out	300,000	300,000
<i>Estimated Ending Fund Balance, June 30</i>	1,303,126	1,313,126
TOTAL BUDGET REQUIREMENTS	\$7,180,788	\$7,353,126

FIDUCIARY FUNDS

SANTA ROSA JUNIOR COLLEGE

<p>STUDENT REPRESENTATION FEE FUND 2015/16 BUDGET</p>
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The Student Representation Fee Trust Fund was established in accordance with Education Code 76060.5 to account for the student representation fee assessment, to be used by students for legislative advocacy.

	2014/15	2015/16
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$177,704	\$178,246
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	1,065	1,000
Student Representation Fees	53,806	41,000
Total Revenue	\$54,871	\$42,000
Transfers In		
TOTAL BUDGET RESOURCES	\$232,575	\$220,246
Expenditures		
Academic Salaries		
Classified Salaries		21,037
Employee Benefits		7,093
Supplies	9,911	
Services	40,652	38,000
Capital Outlay		
Total Expenditures	\$50,563	\$66,130
Transfer to General Fund	3,766	2,870
<i>Estimated Ending Fund Balance, June 30</i>	178,246	151,246
TOTAL BUDGET REQUIREMENTS	\$232,575	\$220,246