

SANTA ROSA JUNIOR COLLEGE



**2012 - 2013
BUDGET**



SANTA ROSA JUNIOR COLLEGE

2012/13
BUDGET

Presented to the Board of Trustees for Adoption

September 11, 2012

Office of Business Services
Doug Roberts
Vice President, Business Services

SANTA ROSA JUNIOR COLLEGE

BOARD OF TRUSTEES

BOARD OF TRUSTEES

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SANTA ROSA JUNIOR COLLEGE

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September 11, 2012

To the Board of Trustees:

The financial downturn that began in 2008-09 continues to affect the State's budget, which in turn affects the District's budget. Although the State's economy has been improving, since the third quarter of 2009, progress is slow, and will continue to be so. This is due to weakness in the housing market and the State's high rate of unemployment, which is expected to remain above 8% until 2017.

In the budget that was finally approved by the Governor on June 27th, the State closed a budgetary gap of a \$15.7 Billion by utilizing the following:

- \$ 8.1 Billion in Spending Reductions
- \$ 6.0 Billion in Revenue Increases
- \$ 2.5 Billion in "Other Solutions" (shifting funds, payment delays, etc.)

This would leave the State with a reserve of \$948 Million.

As adopted, the 2012-13 State budget would provide additional funding to community colleges. However, the adopted budget relies on the successful passage of the Governor's tax initiative which will be "Proposition 30" in the upcoming November election. Failure of the ballot measure would trigger \$6.0 Billion in automatic cuts, \$5.4 Billion of which would come out of K-14, Prop-98 funding.

Should Prop. 30 pass, the community college system would receive \$50 Million for restoration (growth). Another \$160 Million would be received to reduce the system's "deferred" funding, i.e., those monies currently received after the fiscal year is over. There would be no further reductions to operational base or categorical funding. And, the State would make \$33 Million available, as a "Mandates Block Grant," that would provide Districts with an additional \$28/FTES. Potentially, the restoration and block grant monies could provide the District with an additional \$795,000 and \$530,000, respectively.

Just as important as the potential increases in funding, as noted above, was the legislature's budget-approval of "hold-harmless" protection for any property tax shortfalls from Redevelopment Agency (RDA) related revenues. Not only was this protection put in place for 2012-13, but it was extended to 2011-12 as well. This promised backfill, was a late-June windfall, that alleviated \$2.5 Million in revenue shortages that had been projected for 2011-12, thus adding significantly to the District's 2011-12 ending fund balance.

Should Prop. 30 not be successful, a triggered reduction of \$549 Million would be applied to the budget for community colleges. The first things that would be eliminated would be the aforementioned funding for restoration as well as the money for the deferral buy-down. The remainder, a net \$339 Million loss, would be applied as a 7.3% workload reduction to the entire community college system. For SRJC, this amounts to a reduction in funding for nearly 1,400 FTES, which translates to a revenue loss of \$6 Million.

Unfortunately, since its inception, the Governor's tax initiative has not garnered a level of voter approval that would confidently predict its passage. Political wisdom states that such an initiative would need a minimum of 60% approval, from the very start, if it is to have any chance of winding up receiving the 50% + 1 needed for passage. At best, voter approval has ranged from 52-56%, and this has been in the absence of any concerted effort against Prop. 30. As Election Day approaches, there is sure to be some opposition, much of which may come from a competing, K-12, school-funding initiative backed by multi-millionaire, Molly Munger. Even if Prop. 30 were to be supported by the voters, should the Munger-initiative receive the greater number of votes, the latter would win, and the effect on community colleges would be the same as if Prop. 30 had been rejected outright.

Because of the uncertainty surrounding the passage of the Governor's tax initiative, the District adopted a conservative budget approach for 2012-13, assuming that there would be a 7.3% workload reduction and the loss of \$6.0 Million in apportionment revenues. The State's reduction in funded-FTES also reduces lottery funding for an additional loss of \$315,000.

Having permanently lost 12% of its apportionment funding over the preceding three years, and with no relief from outside cost-increases, the District started the 2012-13 budgetary process facing a structural deficit (where expenditures exceed revenues) of \$5.9 Million. Adding the triggered revenue cuts to the mix, as well as other minor adjustments, the District's anticipated, 2012-13 budgetary-problem is \$12.3 Million. To offset this shortfall, the District worked with AFA, SEIU and the Management Team to develop the following major budgetary solutions:

- \$1.8 Million in staffing reductions
- \$3.0 Million in salary and benefits concessions
- \$7.5 Million in reductions to fund balance

And, thanks to their help, the District will have a combined undesignated reserve of \$5.2 Million, approximately 4.1% of total General Fund expenditures.

I want to express my appreciation for the work done by the Budget Advisory Committee, whose members are listed below, and their review of budget issues throughout 2011-12.

Budget Advisory Committee

Jackie De Lap	Classified	Breck Withers	Faculty
Alan Wintermeyer	Classified	Jim Forkum	Dean, Kinesiology, Athletics & Dance
Ann Herbst	Faculty	Kate Jolley	Director, Fiscal Services
Lynn Harenberg-Miller	Faculty	Kat Lewis	Manager, Petaluma Business Services
Michael Aparicio	Faculty	Brian Marvin	Director, Modular Law/Ranger Academy
Warren Ruud	Faculty	Inez Barragan	Director, EOPS
Co-Chairs:			
Terry Shell	Faculty	Douglas Roberts	Vice President, Business Services

Sincerely,



Frank Chong
Superintendent/President

BUDGET ASSUMPTIONS

SANTA ROSA JUNIOR COLLEGE

**BUDGET
ASSUMPTIONS
2012/13 BUDGET**

MAJOR REVENUE ASSUMPTIONS

- * Budgeted District enrollment: 17,661
- * 2012/13 COLA (0%) (\$0)
- * 2012/13 enrollment growth 0% at State level
- * Deficit on State Funding - Property tax (3%): (\$2.5M)
- * Workload Reduction from State (\$6M)
- * Lottery Revenue decrease (\$315K)
- * Enrollment Fee: \$46/unit

MAJOR EXPENDITURE ASSUMPTIONS

* Budgeted salary increases / COLA	\$	0
* Step/Column/Longevity adjustments (regular employees)		656,000
* Health insurance premium increase (Blue Shield 6.01% / Kaiser 3.87%)		389,000
* Dental premium increase (5%)		42,000
* PERS rate increase (10.923% to 11.417%)		168,000
* Unemployment insurance decrease (1.61% to 1.1%)		(356,000)
* Worker's Compensation rate decrease (1.18% to 1.167%)		(9,000)
* Additional PTO/Salary Concessions		0
* Re-engineering/freeze savings (ongoing from prior years)		(1,974,000)
* Operating costs increase (postage / utilities / insurance)		150,000
* Additional schedule reductions		(1,800,000)

HISTORICAL DATA

SANTA ROSA JUNIOR COLLEGE

GENERAL FUND REVENUE
2010/11 and 2011/12

	2010/11		2011/12	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Federal Revenue				
Federal Administration Allowance	\$25,000	\$20,350	\$25,000	\$26,640
National Science Foundation	33,641	20,831	36,773	38,773
Small Business Administration	269,750	196,220	351,310	289,579
SonomaWORKS	202,361	199,319	202,361	199,977
Temporary Assistance to Needy Families	102,090	107,742	107,746	48,960
Vocational & Applied Technology Education Act	665,413	665,413	591,625	559,755
American Recovery and Reinvestment Act	0	62,469	0	0
Other Federal Revenue	481,494	680,982	821,628	950,998
Total Federal Revenue	\$1,779,749	\$1,953,326	\$2,136,443	\$2,114,682
State Revenue				
Adjunct Office Hour Reimbursement	\$518,000	\$454,447	\$500,000	\$461,990
Apprenticeship Program	84,213	83,151	83,151	83,151
Basic Skills	382,382	214,250	331,431	185,847
Block Grant (carryover)/Instructional Equipment	1,462,284	382,654	1,316,205	175,455
CalWORKS	338,695	328,879	340,057	378,644
Disabled Student Programs & Services	2,518,530	2,025,691	1,906,469	2,011,995
Extended Opportunity Program & Services	500,534	491,432	491,432	501,166
General Apportionment	45,053,266	49,907,890	35,320,270	42,076,572
Lottery Proceeds	2,861,497	2,884,048	2,697,462	2,612,016
Matriculation	837,721	646,753	646,753	646,343
Non-Credit Matriculation	169,250	169,260	169,260	169,260
Part-Time Faculty Support	440,148	440,148	440,148	440,148
Student Financial Aid Administration	664,435	581,296	641,124	630,800
Tax Relief & Other Subventions	418,200	409,299	410,000	401,480
Other State Revenue	2,455,313	1,692,376	3,505,650	1,761,058
Total State Revenue	\$58,704,468	\$60,711,574	\$48,799,412	\$52,535,925
Local Revenue				
Community Education	\$837,475	\$712,709	\$837,475	\$675,828
Contract Education	421,256	114,405	421,256	124,155
Enrollment Fees	6,348,458	6,810,997	9,518,206	7,770,475
Health Fees	1,155,756	1,013,717	1,074,853	987,809
Interest	100,000	76,153	80,000	205,929
Non-Resident Tuition & Foreign Student Fees	1,265,906	1,092,464	1,428,186	1,203,754
Property Taxes	40,631,835	38,738,515	39,361,714	39,931,564
Sales & Rental of Facilities	429,977	278,578	425,680	223,756
Other Local Revenue	5,391,872	2,514,033	4,867,584	2,675,006
Total Local Revenue	\$56,582,535	\$51,351,571	\$58,014,954	\$53,798,276
Total Revenue	\$117,066,752	\$114,016,471	\$108,950,809	\$108,448,883
Transfers from Other Funds		7,210	363,440	8,717
Other Transfers In	222,689	61,547	165,930	59,997
Total Revenue and Transfers	\$117,289,441	\$114,085,228	\$109,480,179	\$108,517,597
<i>Beginning Fund Balance, July 1</i>		9,218,725		12,112,132
TOTAL BUDGET RESOURCES		\$123,303,953		\$120,629,729

SANTA ROSA JUNIOR COLLEGE

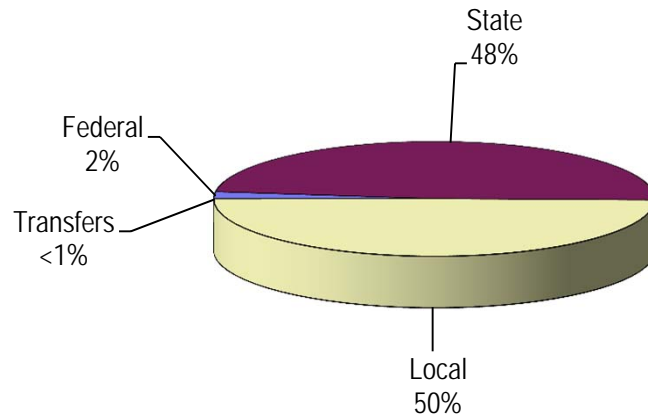
GENERAL FUND EXPENDITURES
2010/11 and 2011/12

	2010/11		2011/12	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Salaries and Benefits				
Academic Salaries	\$49,628,015	\$49,616,383	\$46,188,774	\$47,241,955
Classified Salaries	26,896,823	25,660,794	25,515,160	25,081,496
Employee Benefits	21,238,244	21,603,046	21,818,285	20,820,582
Total Salaries and Benefits	\$97,763,082	\$96,880,223	\$93,522,219	\$93,144,033
Supplies and Services				
Supplies	\$3,022,249	\$2,532,135	\$3,061,374	\$2,418,189
Services	10,029,321	9,014,479	10,224,459	9,142,814
Total Supplies and Services	\$13,051,570	\$11,546,614	\$13,285,833	\$11,561,003
Total Capital Outlay	\$3,711,161	\$645,137	\$2,389,962	\$780,624
Transfers and Other Outgo				
Capital Projects	\$448,488			
Self-Insurance	200,000	\$300,000	\$200,000	\$300,000
Retirees' Health Benefits Fund				
Farm Fund	275,000	275,000	275,000	275,000
Child Development Fund	641,404	562,302	641,404	476,377
Development Fund	0	0		
Parking Fund	500,000	500,000	500,000	625,000
Grants and Student Fees	210,207	256,436	206,908	264,416
Lease Revenue Bonds	214,272	214,271	214,013	266,878
Contingencies	1,238,105	0	1,461,703	
Other Outgo	0	0		
Total Transfers and Other Outgo	\$3,727,476	\$2,108,009	\$3,499,028	\$2,207,671
Total Expenditures, Transfers & Other Outgo	\$118,253,289	\$111,179,983	\$112,697,042	\$107,693,331
<i>Ending Fund Balance, June 30</i>		12,112,132		12,936,398
TOTAL BUDGET REQUIREMENTS		\$123,292,115		\$120,629,729

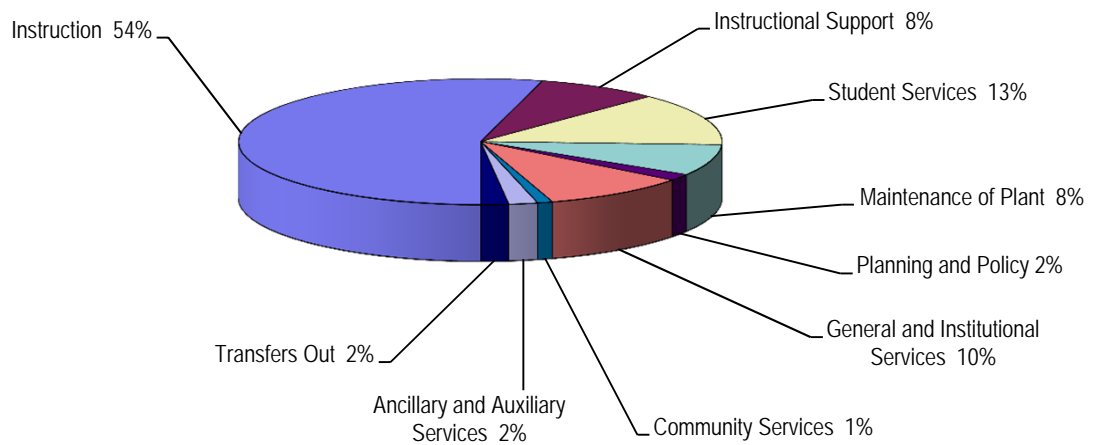
SANTA ROSA JUNIOR COLLEGE

GENERAL FUND
2011/12 ACTUAL

REVENUE BY SOURCE



EXPENDITURES BY FUNCTION



GENERAL FUND

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND REVENUE
2012/13 BUDGET**

	Unrestricted	Restricted	Total
<i>Beginning Fund Balance, July 1</i>			\$12,936,398
Federal Revenue			
Federal Administrative Allowance	\$25,000		25,000
National Science Foundation		\$1,307	1,307
Small Business Administration		138,000	138,000
SonomaWORKS		202,361	202,361
Temporary Assistance to Needy Families		105,202	105,202
Career Technical Education Act		583,207	583,207
Other Federal Revenue	5,500	1,261,273	1,266,773
Total Federal Revenue	\$30,500	\$2,291,350	\$2,321,850
State Revenue			
Adjunct Office Hour Reimbursement	\$491,990		\$491,990
Apprenticeship Program		\$83,151	\$83,151
Basic Skills		378,631	378,631
Block Grant (carryover)/Instructional Equipment		963,885	963,885
CalWORKS		332,569	332,569
Disabled Student Programs & Services		1,906,812	1,906,812
Extended Opportunity Program & Services		466,860	466,860
General Apportionment	36,025,008		36,025,008
Lottery Proceeds	2,382,163		2,382,163
Matriculation		646,343	646,343
Non-Credit Matriculation		169,260	169,260
Part-Time Faculty Support	440,148		440,148
Student Financial Aid Administration		580,800	580,800
Tax Relief & Other Subventions	410,000		410,000
Other State Revenue	529,414	1,342,571	1,871,985
Total State Revenue	\$40,278,723	\$6,870,882	\$47,149,605
Local Revenue			
Community Education & Traffic Violator School	\$842,475		\$842,475
Contract Education	115,000		115,000
Enrollment Fees	7,647,543		7,647,543
Health Fees		\$1,151,046	1,151,046
Interest	100,000		100,000
Non-Resident Tuition & Foreign Student Fees	975,000	635,780	1,610,780
Property Taxes	38,462,318		38,462,318
Sales & Rental of Facilities	498,432		498,432
Other Local Revenue	3,098,742	1,062,071	4,160,813
Total Local Revenue	\$51,739,510	\$2,848,897	\$54,588,407
Total Revenue	\$92,048,733	\$12,011,129	\$104,059,862
Transfers from Other Funds	364,940		364,940
Other Transfers In	100,000	68,233	168,233
Total Transfers	\$464,940	\$68,233	\$533,173 *
Total Revenue and Transfers	\$92,513,673	\$12,079,362	\$104,593,035
TOTAL BUDGET RESOURCES			\$117,529,433

*Detail on Page 9

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND EXPENDITURES
2012/13 BUDGET**

	Unrestricted	Restricted	Total
Salaries and Benefits			
Academic Salaries	\$44,249,307	\$2,363,590	\$46,612,897
Classified Salaries	21,977,657	4,298,797	26,276,454
Employee Benefits	19,484,995	1,987,439	21,472,434
Total Salaries and Benefits	\$85,711,959	\$8,649,826	\$94,361,785
Supplies and Services			
Supplies	\$2,710,765	\$305,244	\$3,016,009
Services	9,142,925	802,654	9,945,579
Total Supplies and Services	\$11,853,690	\$1,107,898	\$12,961,588
Total Capital Outlay	\$68,695	\$1,934,614	\$2,003,309
Transfers and Other Outgo			
Self Insurance Fund	\$200,000		\$200,000
Child Development Fund	641,404		641,404
Parking Fund	500,000		500,000
Shone Farm Fund	275,000		275,000
Contingencies	727,511	\$431,605	1,159,116
Grants/Student Fees	50,134	155,666	205,800
Total Transfers and Other Outgo	\$2,394,049	\$587,271	\$2,981,320 *
Total Expenditures, Transfers & Other Outgo	\$100,028,393	\$12,279,609	\$112,308,002
<i>Ending Fund Balance, June 30</i>			5,221,431
TOTAL BUDGET REQUIREMENTS			\$117,529,433

*Detail on Page 9

SANTA ROSA JUNIOR COLLEGE

**DETAIL OF TRANSFERS AND OTHER OUTGO
2012/13 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
Vending Fund	5,000	Interest
Student Representation Fee Fund	2,940	Administrative Fee
Foundation	3,490	Ag Trust Instructional Support
Foundation	33,490	Doyle Library Support
Foundation	5,950	Mahoney Library Support
Foundation	543	GK Hardt Fund Support
Foundation	12,360	Mary Ross donation to support Children's Center
Foundation	12,400	Choral / Long Support
Doyle Administration Account	100,000	Support for Scholarship Office
	<u>\$533,173</u>	

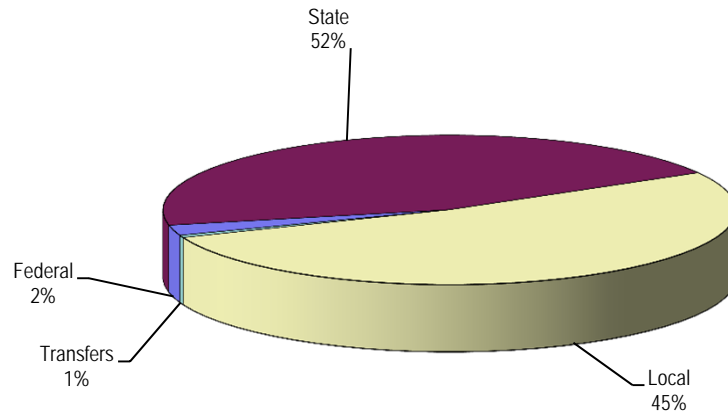
From General Fund (detail of figure found on Page 8)

<u>Transfers from General Fund To:</u>	<u>Amount</u>	<u>Source</u>
Child Development Fund	\$641,404	Unrestricted
Parking Fund	500,000	Unrestricted
Shone Farm Fund	275,000	Unrestricted
Self Insurance Fund	200,000	Unrestricted
	<u>\$1,616,404</u>	
<u>General Fund Other Outgo</u>		
Fees Paid for Students	\$205,800	Unrestricted and Categorical Funds (EOPS, CTEA, etc.)
Appropriations for Contingencies	1,159,116	Unrestricted and Categorical Funds (EOPS, CTEA, etc.)
	<u>\$1,364,916</u>	
	<u>\$2,981,320</u>	

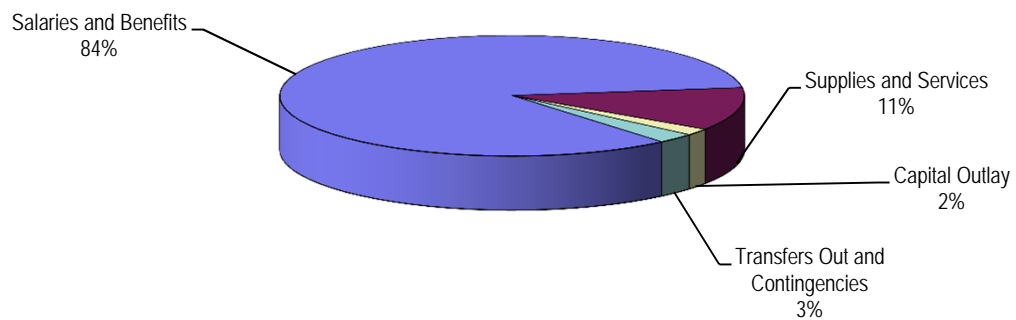
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2012/13 BUDGET**

REVENUE BY SOURCE



EXPENDITURES BY OBJECT



SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
FUND BALANCE DETAIL
2012/13 BUDGET**

	BEGINNING FUND BALANCE	EST ENDING FUND BALANCE
	July 1, 2012	June 30, 2013
Reserved		
Revolving Cash	\$95,000	\$95,000
Stores Inventory	57,364	50,000
Prepaid Expenditures	78,467	0
Health Fee	615,127	414,880
Total Reserved	\$845,958	\$559,880
Unreserved		
Designated		
General Reserve (@ 5 % of Budget)	5,229,652	5,229,652
Legal	100,000	100,000
Staff Vacation Liability	1,100,000	1,100,000
Total Designated	\$6,429,652	\$6,429,652
Undesignated	\$5,660,788	-\$1,768,101
Total Unreserved	\$12,090,440	\$4,661,551
TOTAL FUND BALANCE	\$12,936,398	\$5,221,431

CAPITAL PROJECTS FUNDS

SANTA ROSA JUNIOR COLLEGE

**CAPITAL PROJECTS FUND (41)
2012/13 BUDGET**

	2011/12	2012/13
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$4,873,720	\$7,398,092
Revenue		
State Scheduled Maintenance	735,354	
State Capital Outlay Projects		
Local		
Redevelopment Funds	439,891	
Other	68,096	
Total Revenue	\$1,243,341	\$0
Transfer from Bookstore / Pioneer Hall Remodel	1,500,000	
TOTAL BUDGET RESOURCES	\$7,617,061	\$7,398,092
Expenditures		
State Scheduled Maintenance	105,767	629,587
State Capital Outlay Projects		
Redevelopment Projects	113,202	2,007,613
Local Projects		4,760,892
Total Expenditures	\$218,969	\$7,398,092
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	7,398,092	0
TOTAL BUDGET REQUIREMENTS	\$7,617,061	\$7,398,092

2012/13 CAPITAL PROJECTS FUND (41) - DETAIL

****FOR INFORMATION ONLY****

	LOCAL	
<i>Beginning Fund Balance, July 1</i>	\$6,768,505	\$629,587
Revenue		
State Scheduled Maintenance		
Local - Redevelopment		
Local - Other		
Total Revenue	\$0	\$0
Transfers In		
TOTAL BUDGET RESOURCES	\$6,768,505	\$629,587
Expenditures		
State Scheduled Maintenance		
Electrical Scheduled Maintenance		1,001
Bussman Hall Air Conditioning		78,958
Burbank/Call Chiller		6,900
Cogeneration Replacement		3,500
Lounibos/Emeritus Fire Panels		38,150
Petaluma Chiller		90,876
To be determined		410,202
Total State Scheduled Maintenance	\$0	\$629,587
State Capital Outlay Projects		
None Scheduled		
Total State Capital Outlay Program	\$0	\$0
Local Projects		
Pioneer Hall Remodel	1,500,000	
Matching Funds - Electrical Scheduled Maintenance	219,385	
Redevelopment Projects - To be determined	1,788,228	
Other Local - To be determined	3,260,892	
Total Local Projects	\$6,768,505	\$0
Total Expenditures	\$6,768,505	\$629,587
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
TOTAL BUDGET REQUIREMENTS	\$6,768,505	\$629,587

SANTA ROSA JUNIOR COLLEGE

GENERAL OBLIGATION BOND PROJECTS FUND (43) 2012/13 BUDGET **DETAIL FOR INFORMATION ONLY**

	2011/12 Actual	2012/13 Budget
<i>Beginning Fund Balance, July 1</i>	\$6,268,036	\$15,801,906
REVENUE		
Proceeds from Bond Sale / Series D	16,990,000	
Interest	874,305	160,000
Other Local	97,530	
TOTAL BUDGET RESOURCES	\$24,229,871	\$15,961,906
EXPENDITURES		
Eligible Bond Program Costs	36,265	111,335
<u>RENOVATION AND MODERNIZATION</u>		
Upgrade classrooms, laboratories, support service space at all locations		
Bailey Hall Remodel	3,708	2,888
Campus Signage	996	
Foundation / Public Relations Remodel	38,332	
Lark Temps Removal	68,632	
Museum Expansion	1,447	
Pedroncelli Remodel	14,785	
Race Hall Reconstruction	81,867	
<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	210,761	139,154
Escape Software Conversion	104,125	136,850
Technology Equipment	750,292	919,845
Upgrade media and audio visual equipment		
Classroom Media Systems Replacement	83,158	180,558
<u>FACILITIES REPLACEMENT, EXPANSION AND NEW CONSTRUCTION</u>		
Shone Farm		
Steve Olson Lane Reconstruction	57,634	490,510
Shone Farm Vineyard Development	132,962	14,869
Bertolini Student Center		
Bertolini Student Center	17,931	
Bertolini Student Center Equipment	131,606	
Petaluma Campus Build-Out		
Petaluma Phase II Construction	129,714	
Plover Hall		
Plover Construction	6,923	
Physical Education Expansion and Renovation		
Physical Education Outdoor Facilities	4,473	
<u>FACILITIES REPLACEMENT, EXPANSION AND NEW CONSTRUCTION (cont'd)</u>		
Culinary Arts Center		
Culinary Arts Center	6,113,679	3,936,046
Culinary Arts Center Site Selection		
Culinary Arts Center Equipment	428,874	71,126
<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	9,801	
Reserves		9,958,725
TOTAL EXPENDITURES	\$8,427,965	\$15,961,906
<i>Estimated Ending Fund Balance, June 30</i>	15,801,906	0
TOTAL BUDGET REQUIREMENTS	\$24,229,871	\$15,961,906

OTHER GOVERNMENTAL FUNDS

SANTA ROSA JUNIOR COLLEGE

INTEREST AND REDEMPTION FUND 2012/13 BUDGET
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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.

	2011/12	2012/13
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$2,588,414	\$1,955,082
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	4,733	3,000
Total Revenue	\$4,733	\$3,000
Transfer from General Fund	266,878	
Intrafund Transfer to Sinking Fund	20,134	
TOTAL BUDGET RESOURCES	\$2,613,281	\$1,958,082
Expenditures		
Services	52	1,500
Principal	520,000	125,000
Interest	118,013	88,438
Total Expenditures	\$638,065	\$214,938
Intrafund Transfer to Sinking Fund	20,134	
<i>Estimated Ending Fund Balance, June 30</i>	1,955,082	1,743,144
TOTAL BUDGET REQUIREMENTS	\$2,613,281	\$1,958,082

SANTA ROSA JUNIOR COLLEGE

CHILD DEVELOPMENT FUND 2012/13 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.

	2011/12	2012/13
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$0	\$0
Revenue		
Federal Revenue		
Food Program	51,715	52,000
State Revenue		
Department of Education	517,957	453,343
Local Revenue		
Interest	1,224	
Parent Fees	29,203	38,500
Total Revenue	\$600,099	\$543,843
Transfer from General Fund	497,435	641,404
Transfer from Associated Students	2,500	2,000
TOTAL BUDGET RESOURCES	\$1,100,034	\$1,187,247
Expenditures		
Academic Salaries	52,684	59,750
Classified Salaries	682,022	687,833
Employee Benefits	293,256	365,769
Supplies	46,788	48,490
Services	5,184	6,445
Capital Outlay	20,100	18,960
Contingencies		
Total Expenditures	\$1,100,034	\$1,187,247
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
TOTAL BUDGET REQUIREMENTS	\$1,100,034	\$1,187,247

SANTA ROSA JUNIOR COLLEGE

FARM OPERATIONS FUND 2012/13 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.

	2011/12	2012/13
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$463,046	\$545,005
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Farm Sales	396,842	449,510
Rental		
Interest	2,536	2,500
Other	500	
Total Revenue	\$399,378	\$452,010
Transfer from General Fund - Vineyard Mgmt	275,000	275,000
TOTAL BUDGET RESOURCES	\$1,137,424	\$1,272,015
Expenditures		
Academic Salaries		
Classified Salaries	136,290	210,986
Employee Benefits	81,405	116,301
Supplies	31,675	30,531
Services	338,705	423,082
Capital Outlay	4,344	362,706
Contingencies		
Total Expenditures	\$592,419	\$1,143,606
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	545,005	128,409
TOTAL BUDGET REQUIREMENTS	\$1,137,424	\$1,272,015

SANTA ROSA JUNIOR COLLEGE

AUXILIARY ENTERPRISE FUND 2012/13 BUDGET

The income derived from the operation of Food Services and the Bookstore is restricted, in part, by the revenue bonds which were used to finance the construction of Doyle Student Center, Kent Hall, and the Bookstore.

	2011/12	2012/13
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$480,542	\$831,262
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Food Service	68,001	101,000
Interest	4,116	1,000
Other Local		
Total Revenue	\$72,117	\$102,000
Transfer from Bookstore	300,000	300,000
TOTAL BUDGET RESOURCES	\$852,659	\$1,233,262
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies	6,533	10,500
Services	-945	28,000
Capital Outlay	15,809	80,000
Total Expenditures	\$21,397	\$118,500
Transfer to General Fund		357,000
<i>Estimated Ending Fund Balance, June 30</i>	831,262	757,762
TOTAL BUDGET REQUIREMENTS	\$852,659	\$1,233,262

SANTA ROSA JUNIOR COLLEGE

VENDING FUND 2012/13 BUDGET
--

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

	2011/12	2012/13
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$547,910	\$609,792
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	5,093	5,000
Commissions	67,882	50,000
Total Revenue	\$72,975	\$55,000
Transfers In		
TOTAL BUDGET RESOURCES	\$620,885	\$664,792
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies		
Services		
Capital Outlay		
Total Expenditures	\$0	\$0
Transfers to AS and Foundation	6,000	6,000
Transfer to General Fund	5,093	5,000
<i>Estimated Ending Fund Balance, June 30</i>	609,792	653,792
TOTAL BUDGET REQUIREMENTS	\$620,885	\$664,792

SANTA ROSA JUNIOR COLLEGE

PARKING FUND 2012/13 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.

	2011/12	2012/13
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$186,521	\$263,775
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	2,719	3,000
Parking Fees	1,487,074	1,716,000
Parking Fines	251,581	275,000
Other Local Revenue	10	
Total Revenue	\$1,741,384	\$1,994,000
Transfer from General Fund	625,000	500,000
TOTAL BUDGET RESOURCES	\$2,552,905	\$2,757,775
Expenditures		
Academic Salaries		
Classified Salaries	1,510,758	1,732,015
Employee Benefits	513,021	581,061
Supplies	30,100	37,100
Services	234,183	194,500
Capital Outlay	1,068	62,000
Total Expenditures	\$2,289,130	\$2,606,676
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	263,775	151,099
TOTAL BUDGET REQUIREMENTS	\$2,552,905	\$2,757,775

SANTA ROSA JUNIOR COLLEGE

REPAIR AND REPLACEMENT FUND 2012/13 BUDGET

This fund is maintained according to the requirements set forth in the 1972 Series A and B Revenue Bonds, which were used to finance the remodel/construction of Doyle Student Center, Kent Hall, and the Bookstore. The fund balance is to be maintained at no less than \$66,000 as long as any of the revenue bonds are outstanding.

	2011/12	2012/13
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$177,096	\$178,676
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	1,580	1,500
Total Revenue	\$1,580	\$1,500
Transfers In		
TOTAL BUDGET RESOURCES	\$178,676	\$180,176
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies		
Services		7,000
Capital Outlay		10,000
Total Expenditures	\$0	\$17,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	178,676	163,176
TOTAL BUDGET REQUIREMENTS	\$178,676	\$180,176

PROPRIETARY FUNDS

SANTA ROSA JUNIOR COLLEGE

SELF-INSURANCE FUND 2012/13 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. The 1997/98 Audit recommended that the accounting for the Computer Maintenance Fees be recorded in an Internal Service fund. These are charges to departments by Computing Services to provide extended service maintenance on computer equipment.

	2011/12	2012/13
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$781,613	\$737,504
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Dental Premiums	1,437,513	1,500,665
Interest	6,769	7,000
Computer Maintenance Fee		1,000
Other Local Revenue		
Total Revenue	\$1,444,282	\$1,508,665
Transfer from General Fund	300,000	200,000
TOTAL BUDGET RESOURCES	\$2,525,895	\$2,446,169
Expenditures		
Academic Salaries		
Classified Salaries	1,003	
Employee Benefits	214	
Supplies	396	7,000
Services - Dental and Liability Claims & Administration	1,764,919	1,706,600
Capital Outlay	21,859	2,000
Total Expenditures	\$1,788,391	\$1,715,600
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	737,504	730,569
TOTAL BUDGET REQUIREMENTS	\$2,525,895	\$2,446,169

SANTA ROSA JUNIOR COLLEGE

RETIREE BENEFITS FUND 2012/13 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. In addition, there is \$2.4 million in cash and corresponding liability to provide future health benefit payments to current retirees.

	2011/12	2012/13
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$1,053,882	\$1,090,608
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	36,726	35,000
Total Revenue	\$36,726	\$35,000
Transfers In		
TOTAL BUDGET RESOURCES	\$1,090,608	\$1,125,608
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies		
Services		
Capital Outlay		
Total Expenditures	\$0	\$0
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	1,090,608	1,125,608
TOTAL BUDGET REQUIREMENTS	\$1,090,608	\$1,125,608

SANTA ROSA JUNIOR COLLEGE

**BOOKSTORE
2012/13 BUDGET**

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.

	2011/12	2012/13
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$3,152,418	\$1,699,811
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Sales	6,391,664	7,000,000
Other Revenue	36,960	50,000
Total Revenue	\$6,428,624	\$7,050,000
Transfers In		
TOTAL BUDGET RESOURCES	\$9,581,042	\$8,749,811
Expenditures		
Academic Salaries		
Classified Salaries	953,592	950,000
Employee Benefits	384,310	390,000
General and Administrative	358,665	450,000
Cost of Sales	4,384,664	5,050,000
Total Expenditures	\$6,081,231	\$6,840,000
Transfers Out	1,800,000	300,000
<i>Estimated Ending Fund Balance, June 30</i>	1,699,811	1,609,811
TOTAL BUDGET REQUIREMENTS	\$9,581,042	\$8,749,811

FIDUCIARY FUNDS

SANTA ROSA JUNIOR COLLEGE

STUDENT REPRESENTATION FEE FUND 2012/13 BUDGET

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.

	2011/12	2012/13
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$143,670	\$151,486
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	1,310	2,000
Student Representation Fees	51,770	42,000
Total Revenue	\$53,080	\$44,000
Transfers In		
TOTAL BUDGET RESOURCES	\$196,750	\$195,486
Expenditures		
Academic Salaries		
Classified Salaries	27,202	27,108
Employee Benefits	12,813	15,453
Supplies	1,229	0
Services	396	1,831
Capital Outlay		500
Total Expenditures	\$41,640	\$44,892
Transfer to General Fund	3,624	2,940
<i>Estimated Ending Fund Balance, June 30</i>	151,486	147,654
TOTAL BUDGET REQUIREMENTS	\$196,750	\$195,486