

# **SANTA ROSA JUNIOR COLLEGE**



**2013 - 2014  
BUDGET**



# SANTA ROSA JUNIOR COLLEGE

2013/14  
BUDGET

Presented to the Board of Trustees for Adoption

September 10, 2013

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*

**TABLE OF CONTENTS**

<b>I. Introduction</b>	
Budget Message .....	1
<b>II. Budget Assumptions</b>	
Revenue and Expenditures .....	3
<b>III. Historical Data</b>	
Revenue .....	4
Expenditures .....	5
Illustrations .....	6
<b>IV. General Fund</b>	
Revenue .....	7
Expenditures .....	8
Transfer Detail .....	9
Illustrations .....	10
Fund Balance Detail .....	11
<b>V. Capital Projects Funds</b>	
Capital Projects .....	12
Capital Projects Detail .....	13
Bond Projects .....	14
<b>VI. Other Governmental Funds</b>	
Interest and Redemption .....	15
Child Development .....	16
Farm Operations .....	17
Auxiliary Enterprise Fund .....	18
Vending .....	19
Parking .....	20
Repair and Replacement .....	21
<b>VII. Proprietary Funds</b>	
Self-Insurance .....	22
Retiree Benefits .....	23
Bookstore .....	24
<b>VIII. Fiduciary Funds</b>	
Student Representation Fee .....	25

September 10, 2013

To the Board of Trustees:

On June 27, 2013, Governor Brown signed into law a budget which, for the first time since 2008-09, did not include a reduction, or a threatened reduction, to community college funding.

Under the Governor's Budget, the State's community college system will see the following improvements over that received in 2012-13:

- \$ 87.5 million for COLA (1.57%)
- \$ 89.4 million to "restore" student access (1.63%)
- \$ 30.0 million equally split between DSPS and EOPS
- \$ 30.0 million for Physical Plant/Instructional Equipment
- \$ 50.0 million for the Student Success and Support Program (SSSP)
- \$ 179.9 million to buy-down deferred revenues in 2013-14
- \$ 64.5 million to buy-down deferred revenues in 2012-13

It should be noted that the buy-down of deferred revenue does not provide any additional funding to community colleges. What is improved is that colleges will now receive more of their operating money during the fiscal year, rather than after the year is over. At one time, nearly one-fifth of the system's revenues, approximately \$961 million, were "deferred," which created cash-flow hardships, borrowing costs, and lost interest-revenue. Along with last year's buy-down, these new buy-downs reduce the still-remaining deferred revenues to \$557.5 million.

The Student Success and Support Program replaces the former Matriculation Program. The funds being allocated this year restore most of what was taken away from this service area in 2009-10. The revamped program comes with new service requirements as well as new restrictions on how the funds can be spent. Although the exact extent has yet to be determined, the new rules will undoubtedly shift some current categorically-funded expenditures to the District's Unrestricted General Fund.

In addition to the aforementioned items of the budget, the Governor has included \$48 million of Proposition 39 funding to be used for local school energy efficiency projects. \$25 million is also to be provided to the State Chancellor's Office for the planning and implementation of an overhaul of the State's adult education programs. The goal of this latter initiative is to have new consortia-based programs in place by 2015-16, at which time, the Governor has promised \$500 million in funding, which would augment current levels of precollegiate instruction.

The State's ability to provide the additional funding in 2013-14 is primarily due to the revenue improvements brought on by the passage of Proposition 30. The current slow, but steady, improvements in the economy are expected to continue, which should enhance the State's ability to provide improved funding for community colleges in the future.

Although the State is providing additional money to community colleges, the amount being made available in 2013-14 to SRJC's Unrestricted General Fund does not come close to restoring the \$11 million in apportionment funds that were taken away by the State between 2008-09 and 2012-13. Compounding the problem, the District saw a \$3 million cost-increase due to rate-increases in PERS, unemployment insurance and health benefits. The District was able to offset most of this ongoing "net loss" with about \$8 million in ongoing cost cuts. The remaining \$6 million difference has been bridged, over the last few years, by a number of one-time measures, most notably of which, in 2012-13, were \$3 million in negotiated concessions, a \$1.8 million reduction in course offerings, and a planned \$1.2 million spend-down of fund balance.

For 2013-14, with the abundance of the news proclaiming an improved economy, and new funding for community colleges, the District's negotiation groups sought, and have been offered, restoration of prior year concessions, plus a few additional enhancements. Because the District was on "Stability" in 2012-13, and, so as not to lose base apportionment funding in 2013-14, the level of prior year course reductions is being restored. These restorations, although partially offset by new 2013-14 revenue, are being added-to by new expenditures, and taken together, will reduce the District's ending fund balance by a projected \$5.1 million. The District, will, however, end the year with a fund balance of approximately \$7 million, which equates to 5.5% of projected General Fund expenditures.

Looking ahead, current State economic projections would indicate improved funding for 2014-15, and the anticipated revenues are speculated to offset most, if not all of this year's decline. The District will, of course, monitor the State's revenue collections and fiscal projections, and if necessary, take measures to maintain the District's ending reserve above the State-minimum of 5%.

I want to express my appreciation for the work done, throughout 2012-13, by the Budget Advisory Committee, whose members are listed below.

### **Budget Advisory Committee**

Jackie De Lap	Classified	Ganesan Srinivasan	Dean, Ag/Natural Resources
Hilleary Izard	Classified	Kate Jolley	Director, Fiscal Services
Julie Thompson	Faculty	Kat Lewis	Manager, Petaluma Business Services
Lynn Harenberg-Miller	Faculty	Brian Marvin	Director, Modular Law/Ranger Academy
Andrea Proehl	Faculty	Inez Barragan	Director, EOPS
Ed Sikes	Faculty		
<b>Co-Chairs:</b>			
Terry Shell	Faculty	Douglas Roberts	Vice President, Business Services

Sincerely,



Frank Chong  
Superintendent/President

## **BUDGET ASSUMPTIONS**

**SANTA ROSA JUNIOR COLLEGE**

**BUDGET  
ASSUMPTIONS  
2013/14 BUDGET**

**MAJOR REVENUE ASSUMPTIONS**

- \* Budgeted district enrollment: 20,500
- \* 2013/14 COLA (1.57%): \$1.43M
- \* 2013/14 enrollment restoration and growth: \$2.2M
- \* Deficit on state funding (3%): (\$2.8M)
- \* Lottery revenue increase: \$121K
- \* Enrollment fee: \$46/unit

**MAJOR EXPENDITURE ASSUMPTIONS**

* Budgeted salary increases (5.3%)	\$	3,124,000
* Step/Column/Longevity adjustments (regular employees)		486,000
* Health insurance premium increase (Blue Shield 8.26% / Kaiser 10%)		803,000
* Dental premium increase (0%)		0
* PERS rate increase (11.417% to 11.442%)		6,000
* Unemployment insurance decrease (1.1% to 0.05%)		(692,000)
* Worker's Compensation rate increase (1.1167% to 1.14%)		10,000
* Operating costs increase (postage / utilities / insurance)		100,000
* Increased student access		1,800,000

**HISTORICAL DATA**

**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND REVENUE**  
2011/12 and 2012/13

	2011/12		2012/13	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Federal Revenue</b>				
Federal Administration Allowance	\$25,000	\$26,640	\$25,000	\$22,300
National Science Foundation	36,773	38,773	1,307	17,278
Small Business Administration	351,310	289,579	138,000	19,465
SonomaWORKS	202,361	199,977	202,361	201,363
Temporary Assistance to Needy Families	107,746	48,960	105,202	101,298
Vocational & Applied Technology Education Act	591,625	559,755	583,207	583,207
Other Federal Revenue	821,628	951,398	1,266,773	1,152,633
<b>Total Federal Revenue</b>	<b>\$2,136,443</b>	<b>\$2,115,082</b>	<b>\$2,321,850</b>	<b>\$2,097,544</b>
<b>State Revenue</b>				
Adjunct Office Hour Reimbursement	\$500,000	\$461,990	\$491,990	\$461,990
Apprenticeship Program	83,151	83,151	83,151	82,151
Basic Skills	331,431	185,847	378,631	148,257
Block Grant (carryover)/Instructional Equipment	1,316,205	175,455	963,885	40,353
CalWORKS	340,057	378,644	332,569	350,720
Disabled Student Programs & Services	1,906,469	2,011,995	1,906,812	1,905,460
Extended Opportunity Program & Services	491,432	501,166	466,860	495,155
General Apportionment	35,320,270	42,076,572	36,025,008	24,052,663
Education Protection Act	0	0	0	14,046,633
Lottery Proceeds	2,697,462	2,612,016	2,382,163	3,278,418
Matriculation	646,753	646,343	646,343	643,064
Non-Credit Matriculation	169,260	169,260	169,260	169,260
Part-Time Faculty Support	440,148	440,148	440,148	440,148
Student Financial Aid Administration	641,124	630,800	580,800	688,898
Tax Relief & Other Subventions	410,000	401,480	410,000	384,797
Other State Revenue	3,505,650	1,761,886	1,871,985	1,649,270
<b>Total State Revenue</b>	<b>\$48,799,412</b>	<b>\$52,536,753</b>	<b>\$47,149,605</b>	<b>\$48,837,237</b>
<b>Local Revenue</b>				
Community Education	\$837,475	\$675,828	\$842,475	\$649,447
Contract Education	421,256	124,155	115,000	179,548
Enrollment Fees	9,518,206	7,770,475	7,647,543	9,065,033
Health Fees	1,074,853	987,809	1,151,046	955,820
Interest	80,000	205,929	100,000	40,102
Non-Resident Tuition & Foreign Student Fees	1,428,186	1,203,754	1,610,780	1,305,843
Property Taxes	39,361,714	39,931,564	38,462,318	39,796,587
Redevelopment Act	0	0	0	1,992,328
Sales & Rental of Facilities	425,680	223,756	498,432	375,148
Other Local Revenue	4,867,584	2,675,006	4,160,813	2,694,337
<b>Total Local Revenue</b>	<b>\$58,014,954</b>	<b>\$53,798,276</b>	<b>\$54,588,407</b>	<b>\$57,054,193</b>
<b>Total Revenue</b>	<b>\$108,950,809</b>	<b>\$108,450,111</b>	<b>\$104,059,862</b>	<b>\$107,988,974</b>
Transfers from Other Funds	363,440	8,717	364,940	67,952
Other Transfers In	165,930	59,997	168,233	70,009
<b>Total Revenue and Transfers</b>	<b>\$109,480,179</b>	<b>\$108,518,825</b>	<b>\$104,593,035</b>	<b>\$108,126,935</b>
<i>Beginning Fund Balance, July 1</i>		12,112,132		12,937,731
<b>TOTAL BUDGET RESOURCES</b>		<b>\$120,630,957</b>		<b>\$121,064,666</b>

**SANTA ROSA JUNIOR COLLEGE**

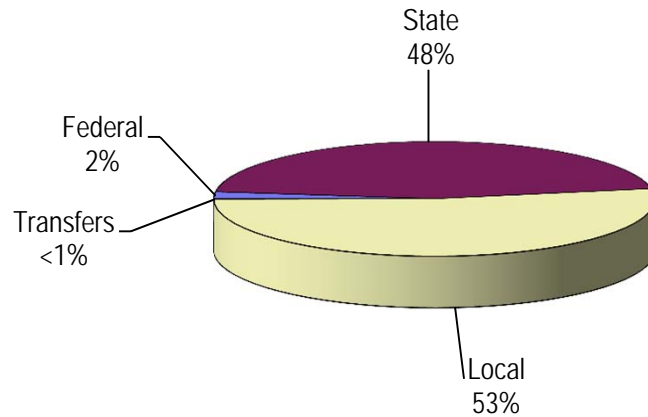
**GENERAL FUND EXPENDITURES**  
2011/12 and 2012/13

	2011/12		2012/13	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Salaries and Benefits</b>				
Academic Salaries	\$46,188,774	\$47,241,955	\$46,612,897	\$45,335,726
Classified Salaries	25,515,160	25,081,372	26,276,454	25,392,222
Employee Benefits	21,818,285	20,820,582	21,472,434	21,568,930
<b>Total Salaries and Benefits</b>	<b>\$93,522,219</b>	<b>\$93,143,909</b>	<b>\$94,361,785</b>	<b>\$92,296,878</b>
<b>Supplies and Services</b>				
Supplies	\$3,061,374	\$2,418,263	\$3,016,009	\$2,732,979
Services	10,224,459	9,142,759	9,945,579	9,312,998
<b>Total Supplies and Services</b>	<b>\$13,285,833</b>	<b>\$11,561,022</b>	<b>\$12,961,588</b>	<b>\$12,045,977</b>
<b>Total Capital Outlay</b>	<b>\$2,389,962</b>	<b>\$780,624</b>	<b>\$2,003,309</b>	<b>\$1,063,218</b>
<b>Transfers and Other Outgo</b>				
Capital Projects				
Self-Insurance	\$200,000	\$300,000	\$200,000	\$273,000
Retirees' Health Benefits Fund				1,300,000
Farm Fund	275,000	275,000	275,000	275,000
Child Development Fund	641,404	476,377	641,404	515,370
Parking Fund	500,000	625,000	500,000	500,000
Grants and Student Fees	206,908	264,416	205,800	336,725
Lease Revenue Bonds	214,013	266,878		
Contingencies	1,461,703		1,159,116	
Other Outgo				
<b>Total Transfers and Other Outgo</b>	<b>\$3,499,028</b>	<b>\$2,207,671</b>	<b>\$2,981,320</b>	<b>\$3,200,095</b>
<b>Total Expenditures, Transfers &amp; Other Outgo</b>	<b>\$112,697,042</b>	<b>\$107,693,226</b>	<b>\$112,308,002</b>	<b>\$108,606,169</b>
<i>Ending Fund Balance, June 30</i>		12,937,731		12,458,497
<b>TOTAL BUDGET REQUIREMENTS</b>		<b>\$120,630,957</b>		<b>\$121,064,666</b>

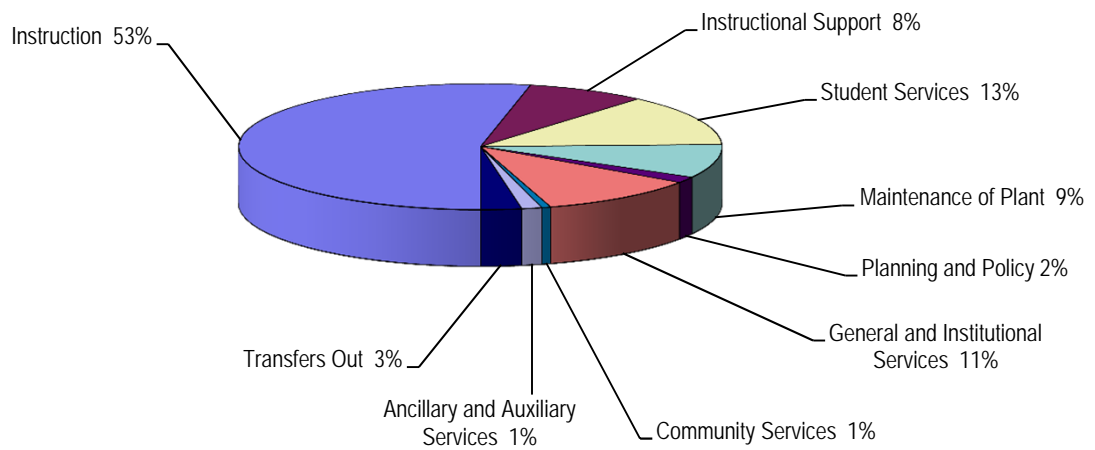
*SANTA ROSA JUNIOR COLLEGE*

GENERAL FUND  
2012/13 ACTUAL

## REVENUE BY SOURCE



## EXPENDITURES BY FUNCTION



## **GENERAL FUND**

**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND REVENUE  
2013/14 BUDGET**

	Unrestricted	Restricted	Total
<b><i>Beginning Fund Balance, July 1</i></b>			\$12,458,497
<b>Federal Revenue</b>			
Federal Administrative Allowance	\$25,000		25,000
National Science Foundation		\$213,787	213,787
SonomaWORKS		212,361	212,361
Temporary Assistance to Needy Families		101,298	101,298
Career Technical Education Act		535,087	535,087
Other Federal Revenue	5,500	1,505,355	1,510,855
<b>Total Federal Revenue</b>	<b>\$30,500</b>	<b>\$2,567,888</b>	<b>\$2,598,388</b>
<b>State Revenue</b>			
Adjunct Office Hour Reimbursement	\$461,990		\$461,990
Apprenticeship Program		\$83,151	\$83,151
Basic Skills		398,012	398,012
Block Grant (carryover)/Instructional Equipment		1,166,133	1,166,133
CalWORKS		320,531	320,531
Disabled Student Programs & Services		1,801,311	1,801,311
Education Protection Act	11,528,045		11,528,045
Extended Opportunity Program & Services		491,432	491,432
General Apportionment	30,079,821		30,079,821
Lottery Proceeds	2,486,653		2,486,653
Matriculation		643,064	643,064
Non-Credit Matriculation		169,260	169,260
Part-Time Faculty Support	440,148		440,148
Student Financial Aid Administration		638,736	638,736
Tax Relief & Other Subventions	410,000		410,000
Other State Revenue	546,573	1,175,139	1,721,712
<b>Total State Revenue</b>	<b>\$45,953,230</b>	<b>\$6,886,769</b>	<b>\$52,839,999</b>
<b>Local Revenue</b>			
Community Education & Traffic Violator School	\$773,357	\$35,818	\$809,175
Contract Education	115,000		115,000
Enrollment Fees	7,647,543		7,647,543
Health Fees		\$1,128,802	1,128,802
Interest	100,000		100,000
Non-Resident Tuition & Foreign Student Fees	975,000	606,712	1,581,712
Property Taxes	42,401,500		42,401,500
Sales & Rental of Facilities	490,181		490,181
Other Local Revenue	3,622,117	1,316,756	4,938,873
<b>Total Local Revenue</b>	<b>\$56,124,698</b>	<b>\$3,088,088</b>	<b>\$59,212,786</b>
<b>Total Revenue</b>	<b>\$102,108,428</b>	<b>\$12,542,745</b>	<b>\$114,651,173</b>
Transfers from Other Funds	364,800		364,800
Other Transfers In	100,000	184,491	284,491
<b>Total Transfers</b>	<b>\$464,800</b>	<b>\$184,491</b>	<b>\$649,291 *</b>
<b>Total Revenue and Transfers</b>	<b>\$102,573,228</b>	<b>\$12,727,236</b>	<b>\$115,300,464</b>
<b>TOTAL BUDGET RESOURCES</b>			<b>\$127,758,961</b>

\*Detail on Page 9

**SANTA ROSA JUNIOR COLLEGE**

<b>GENERAL FUND EXPENDITURES</b> <b>2013/14 BUDGET</b>
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	Unrestricted	Restricted	Total
<b>Salaries and Benefits</b>			
Academic Salaries	\$48,493,014	\$2,288,644	\$50,781,658
Classified Salaries	23,391,843	4,253,434	27,645,277
Employee Benefits	19,919,982	1,913,727	21,833,709
<b>Total Salaries and Benefits</b>	<b>\$91,804,839</b>	<b>\$8,455,805</b>	<b>\$100,260,644</b>
<b>Supplies and Services</b>			
Supplies	\$2,825,853	\$284,766	\$3,110,619
Services	9,337,741	858,134	10,195,875
<b>Total Supplies and Services</b>	<b>\$12,163,594</b>	<b>\$1,142,900</b>	<b>\$13,306,494</b>
<b>Total Capital Outlay</b>	<b>\$95,370</b>	<b>\$2,397,336</b>	<b>\$2,492,706</b>
<b>Transfers and Other Outgo</b>			
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
Retiree Liability Fund	1,560,000		1,560,000
Contingencies	722,173	\$554,828	1,277,001
Grants/Student Fees	56,062	236,376	292,438
<b>Total Transfers and Other Outgo</b>	<b>\$3,954,639</b>	<b>\$791,204</b>	<b>\$4,745,843 *</b>
<b>Total Expenditures, Transfers &amp; Other Outgo</b>	<b>\$108,018,442</b>	<b>\$12,787,245</b>	<b>\$120,805,687</b>
<b>Ending Fund Balance, June 30</b>			6,953,274
<b>TOTAL BUDGET REQUIREMENTS</b>			<b>\$127,758,961</b>

\*Detail on Page 9

**SANTA ROSA JUNIOR COLLEGE**

**DETAIL OF TRANSFERS AND OTHER OUTGO  
2013/14 BUDGET**

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

**Transfers to General Fund From:**

	<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	2,800	Administrative Fee
Foundation	23,111	Ag Trust Instructional Support
Foundation	34,050	Doyle Library Support
Foundation	6,750	Mahoney Library Support
Foundation	6,000	Women in Philanthropy Support
Foundation	90,000	Levine / Payne Dental Support
Foundation	12,500	Choral / Long Support
Foundation	12,080	Mary Ross donation to support Children's Center
Doyle Administration Account	100,000	Support for Scholarship Office
	<u><u>\$649,291</u></u>	

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

**Transfers from General Fund To:**

	<u>Amount</u>	<u>Source</u>
Child Development Fund	\$641,404	Unrestricted
Parking Fund	500,000	Unrestricted
Retiree Liability Fund	1,560,000	Unrestricted
Shone Farm Fund	275,000	Unrestricted
Self Insurance Fund	200,000	Unrestricted
	<u>\$3,176,404</u>	

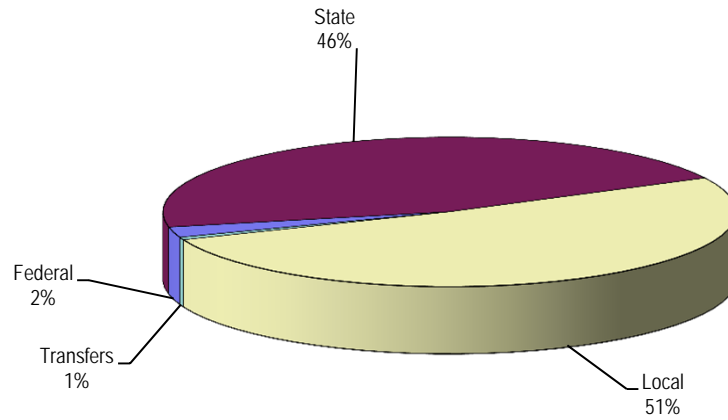
**General Fund Other Outgo**

Fees Paid for Students	\$292,438	Unrestricted and Categorical Funds (EOPS, CTEA, etc.)
Appropriations for Contingencies	1,276,501	Unrestricted and Categorical Funds (EOPS, CTEA, etc.)
	<u>\$1,568,939</u>	
	<u><u>\$4,745,343</u></u>	

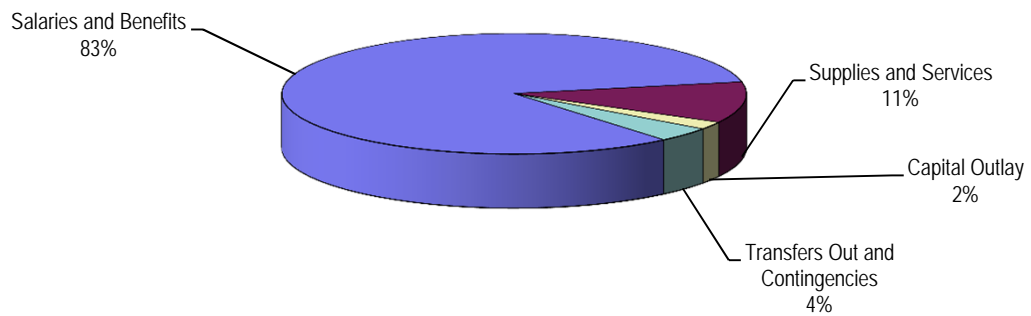
*SANTA ROSA JUNIOR COLLEGE*

**GENERAL FUND  
2013/14 BUDGET**

**REVENUE BY SOURCE**



**EXPENDITURES BY OBJECT**



**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND  
FUND BALANCE DETAIL  
2013/14 BUDGET**

	<b>BEGINNING FUND BALANCE</b>	<b>EST ENDING FUND BALANCE</b>
	<b>July 1, 2013</b>	<b>June 30, 2014</b>
<b>Reserved</b>		
Revolving Cash	\$95,000	\$95,000
Stores Inventory	33,261	50,000
Prepaid Expenditures	12,766	0
Health Fee	424,588	364,579
<b>Total Reserved</b>	<b>\$565,615</b>	<b>\$509,579</b>
<b>Unreserved</b>		
<b>Designated</b>		
General Reserve (@ 5 % of Budget)	5,765,023	5,765,023
Staff Vacation Liability	600,000	600,000
<b>Total Designated</b>	<b>\$6,365,023</b>	<b>\$6,365,023</b>
<b>Undesignated</b>	<b>\$5,527,859</b>	<b>\$78,672</b>
<b>Total Unreserved</b>	<b>\$11,892,882</b>	<b>\$6,443,695</b>
<b>TOTAL FUND BALANCE</b>	<b>\$12,458,497</b>	<b>\$6,953,274</b>

## **CAPITAL PROJECTS FUNDS**

**SANTA ROSA JUNIOR COLLEGE**

**CAPITAL PROJECTS FUND (41)  
2013/14 BUDGET**

	2012/13	2013/14
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$7,398,078	\$7,022,177
<b>Revenue</b>		
State Scheduled Maintenance		242,597
State Capital Outlay Projects		
Local		
Redevelopment Funds	534,913	
Other	27,267	
<b>Total Revenue</b>	<b>\$562,180</b>	<b>\$242,597</b>
Transfer from Repair and Replace Fund	0	164,574
<b>TOTAL BUDGET RESOURCES</b>	<b>\$7,960,258</b>	<b>\$7,429,348</b>
<b>Expenditures</b>		
State Scheduled Maintenance	213,881	658,297
State Capital Outlay Projects		
Redevelopment Projects	682,013	1,860,505
Local Projects	42,187	4,910,546
<b>Total Expenditures</b>	<b>\$938,081</b>	<b>\$7,429,348</b>
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	7,022,177	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$7,960,258</b>	<b>\$7,429,348</b>

2013/14 CAPITAL PROJECTS FUND (41) - DETAIL

\*\*FOR INFORMATION ONLY\*\*

	LOCAL	STATE
<i>Beginning Fund Balance, July 1</i>	\$6,606,477	\$415,700
<b>Revenue</b>		
State Scheduled Maintenance		242,597
Local - Redevelopment		
Local - Other		
<b>Total Revenue</b>	\$0	\$242,597
Transfers In	164,574	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$6,771,051</b>	<b>\$658,297</b>
<b>Expenditures</b>		
State Scheduled Maintenance		
Burbank/Call Chiller		13,869
Cogeneration Replacement		4,902
To be determined		639,526
Total State Scheduled Maintenance	\$0	\$658,297
State Capital Outlay Projects		
None Scheduled		
Total State Capital Outlay Program	\$0	\$0
Local Projects		
Pioneer Hall Remodel	1,492,983	
Matching Funds - Scheduled Maintenance	18,771	
Redevelopment Projects - To be determined	1,841,734	
Other Local - To be determined	3,417,563	
Total Local Projects	\$6,771,051	\$0
<b>Total Expenditures</b>	<b>\$6,771,051</b>	<b>\$658,297</b>
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$6,771,051</b>	<b>\$658,297</b>

**SANTA ROSA JUNIOR COLLEGE**

**GENERAL OBLIGATION BOND PROJECTS FUND (43)  
2013/14 BUDGET  
\*\*DETAIL FOR INFORMATION ONLY\*\***

	2012/13 Actual	2013/14 Budget
<i>Beginning Fund Balance, July 1</i>	\$15,801,906	\$14,080,805
<b>REVENUE</b>		
Proceeds from Bond Sale / Series D		
Interest	43,775	45,000
Other Local	-96,990	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$15,748,691</b>	<b>\$14,125,805</b>
<b>EXPENDITURES</b>		
Eligible Bond Program Costs	20,138	91,197
<b><u>RENOVATION AND MODERNIZATION</u></b>		
<b>Upgrade classrooms, laboratories, support service space at all locations</b>		
Bailey Hall Remodel	2,888	
Security / Key / Alarm Systems	49,183	
Pioneer Hall Upgrade		4,300
<b><u>COLLEGE-WIDE WIRING AND TECHNOLOGY FOR COMPUTERS, INTERNET ACCESS AND AN EFFECTIVE LEARNING ENVIRONMENT</u></b>		
<b>Upgrade and replace computer and software systems</b>		
College Site Software License	144,572	226,530
Escape Software Conversion		136,850
Technology Equipment	531,300	1,014,597
<b>Upgrade media and audio visual equipment</b>		
Classroom Media Systems Replacement	124,344	198,214
<b><u>FACILITIES REPLACEMENT, EXPANSION AND NEW CONSTRUCTION</u></b>		
<b>Shone Farm</b>		
Steve Olson Lane Reconstruction	523,889	100,000
Shone Farm Vineyard Development	10,155	
Shone Farm Reservoir	760	
<b>Doyle Library</b>		
Doyle Library	750	
<b>Bertolini Student Center</b>		
Bertolini Student Center	109	
<b>Petaluma Campus Build-Out</b>		
Petaluma Phase II Construction	1,000	
<b>Plover Hall</b>		
Plover Construction	750	
<b>Physical Education Expansion and Renovation</b>		
Physical Education Outdoor Facilities	123,113	
<b>Culinary Arts Center</b>		
Culinary Arts Center	119,606	100,000
Culinary Arts Center Equipment	15,224	55,902
<b>Math Science Building</b>		
Math Science Building		797
<b><u>LAND AND BUILDING ACQUISITIONS</u></b>		
<b>Property Acquisitions in Santa Rosa, Petaluma, North and West County     to provide services to communities throughout the college district</b>		
Property Acquisitions	105	
Reserves		12,197,418
<b>TOTAL EXPENDITURES</b>	<b>\$1,667,886</b>	<b>\$14,125,805</b>
<i>Estimated Ending Fund Balance, June 30</i>	14,080,805	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$15,748,691</b>	<b>\$14,125,805</b>

<p><b>OTHER GOVERNMENTAL FUNDS</b></p>
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**SANTA ROSA JUNIOR COLLEGE**

<b>INTEREST AND REDEMPTION FUND</b> <b>2013/14 BUDGET</b>
--

*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.*

	2012/13	2013/14
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$2,221,960	\$2,022,782
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	15,751	10,000
<b>Total Revenue</b>	\$15,751	\$10,000
Transfer from General Fund		
Intrafund Transfer to Sinking Fund		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$2,237,711</b>	<b>\$2,032,782</b>
<b>Expenditures</b>		
Services	1,491	1,500
Principal	125,000	135,000
Interest	88,438	82,441
<b>Total Expenditures</b>	<b>\$214,929</b>	<b>\$218,941</b>
Intrafund Transfer to Sinking Fund		
<i>Estimated Ending Fund Balance, June 30</i>	2,022,782	1,813,841
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$2,237,711</b>	<b>\$2,032,782</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>CHILD DEVELOPMENT FUND</b> <b>2013/14 BUDGET</b>
--

*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.*

	2012/13	2013/14
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$0	\$0
<b>Revenue</b>		
Federal Revenue		
Food Program	48,539	52,000
State Revenue		
Department of Education	455,862	453,343
Local Revenue		
Interest	808	
Parent Fees	88,510	38,500
<b>Total Revenue</b>	\$593,719	\$543,843
Transfer from General Fund	517,299	641,404
Transfer from Associated Students	2,000	2,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$1,113,018</b>	<b>\$1,187,247</b>
<b>Expenditures</b>		
Academic Salaries	54,382	33,034
Classified Salaries	709,068	760,539
Employee Benefits	299,486	319,782
Supplies	44,608	48,487
Services	5,474	6,445
Capital Outlay		18,960
Contingencies		
<b>Total Expenditures</b>	<b>\$1,113,018</b>	<b>\$1,187,247</b>
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$1,113,018</b>	<b>\$1,187,247</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>FARM OPERATIONS FUND</b> <b>2013/14 BUDGET</b>
--

*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.*

	2012/13	2013/14
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$545,005	\$439,256
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Farm Sales	690,734	741,442
Rental	160	200
Interest	3,379	3,000
Other	500	
<b>Total Revenue</b>	\$694,773	\$744,642
Transfer from General Fund - Vineyard Mgmt	275,000	275,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$1,514,778</b>	<b>\$1,458,898</b>
<b>Expenditures</b>		
Academic Salaries	1,641	
Classified Salaries	230,159	290,005
Employee Benefits	118,293	127,186
Supplies	32,878	61,999
Services	473,655	569,055
Capital Outlay	218,896	97,000
Contingencies		
<b>Total Expenditures</b>	\$1,075,522	\$1,145,245
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	439,256	313,653
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$1,514,778</b>	<b>\$1,458,898</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>AUXILIARY ENTERPRISE FUND</b> <b>2013/14 BUDGET</b>
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*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.*

	2012/13	2013/14
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$831,262	\$1,115,561
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Food Service	67,872	101,000
Interest	5,910	3,000
Other Local		
<b>Total Revenue</b>	\$73,782	\$104,000
Transfer from Bookstore	300,000	300,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$1,205,044</b>	<b>\$1,519,561</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies	9,103	10,500
Services	-5,329	28,000
Capital Outlay	26,062	80,000
<b>Total Expenditures</b>	\$29,836	\$118,500
Transfer to General Fund	59,647	357,000
<i>Estimated Ending Fund Balance, June 30</i>	1,115,561	1,044,061
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$1,205,044</b>	<b>\$1,519,561</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>VENDING FUND</b> <b>2013/14 BUDGET</b>
--

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

	2012/13	2013/14
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$609,792	\$645,588
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	4,848	5,000
Commissions	41,796	40,000
<b>Total Revenue</b>	\$46,644	\$45,000
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$656,436</b>	<b>\$690,588</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies		
Services		
Capital Outlay		
<b>Total Expenditures</b>	\$0	\$0
Transfers to AS and Foundation	6,000	10,000
Transfer to General Fund	4,848	5,000
<i>Estimated Ending Fund Balance, June 30</i>	645,588	675,588
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$656,436</b>	<b>\$690,588</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>PARKING FUND</b> <b>2013/14 BUDGET</b>
--

*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.*

	2012/13	2013/14
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$263,766	\$431,506
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	1,753	2,000
Parking Fees	1,588,862	1,721,000
Parking Fines	292,198	250,000
Other Local Revenue	151	
<b>Total Revenue</b>	<b>\$1,882,964</b>	<b>\$1,973,000</b>
Transfer from General Fund	500,000	500,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$2,646,730</b>	<b>\$2,904,506</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries	1,488,947	1,677,060
Employee Benefits	514,761	548,695
Supplies	37,465	47,100
Services	168,674	249,500
Capital Outlay	5,377	62,000
<b>Total Expenditures</b>	<b>\$2,215,224</b>	<b>\$2,584,355</b>
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	431,506	320,151
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$2,646,730</b>	<b>\$2,904,506</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>REPAIR AND REPLACEMENT FUND</b> <b>2013/14 BUDGET</b>
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*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.*

	2012/13	2013/14
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$178,676	\$180,074
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	1,398	1,500
<b>Total Revenue</b>	\$1,398	\$1,500
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$180,074</b>	<b>\$181,574</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies		
Services		7,000
Capital Outlay		10,000
<b>Total Expenditures</b>	\$0	\$17,000
Transfers Out		164,574
<i>Estimated Ending Fund Balance, June 30</i>	180,074	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$180,074</b>	<b>\$181,574</b>

## **PROPRIETARY FUNDS**

**SANTA ROSA JUNIOR COLLEGE**

<b>SELF-INSURANCE FUND</b> <b>2013/14 BUDGET</b>
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*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.*

	2012/13	2013/14
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$737,505	\$652,590
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Dental Premiums	1,532,674	1,500,665
Interest	5,756	7,000
Other Local Revenue		
<b>Total Revenue</b>	\$1,538,430	\$1,507,665
Transfer from General Fund	273,000	200,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$2,548,935</b>	<b>\$2,360,255</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries		
Employee Benefits	41,300	
Supplies	560	2,000
Services - Dental and Liability Claims & Administration	1,850,584	1,709,600
Capital Outlay	3,901	2,000
<b>Total Expenditures</b>	<b>\$1,896,345</b>	<b>\$1,713,600</b>
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	652,590	646,655
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$2,548,935</b>	<b>\$2,360,255</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>RETIREE BENEFITS FUND</b> <b>2013/14 BUDGET</b>
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*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.*

	2012/13	2013/14
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$1,090,608	\$611,516
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	20,908	20,000
<b>Total Revenue</b>	\$20,908	\$20,000
Transfers In	1,300,000	1,560,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$2,411,516</b>	<b>\$2,191,516</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries		
Employee Benefits	1,800,000	2,100,000
Supplies		
Services		
Capital Outlay		
<b>Total Expenditures</b>	<b>\$1,800,000</b>	<b>\$2,100,000</b>
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	611,516	91,516
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$2,411,516</b>	<b>\$2,191,516</b>

**SANTA ROSA JUNIOR COLLEGE**

**BOOKSTORE  
2013/14 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.*

	2012/13	2013/14
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$1,719,415	\$1,591,106
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Sales	5,975,133	6,500,000
Other Revenue	68,200	75,000
<b>Total Revenue</b>	\$6,043,334	\$6,575,000
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$7,762,749</b>	<b>\$8,166,106</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries	995,632	935,000
Employee Benefits	372,299	390,000
General and Administrative	235,909	350,000
Cost of Sales	4,267,803	4,550,000
<b>Total Expenditures</b>	\$5,871,643	\$6,225,000
Transfers Out	300,000	300,000
<i>Estimated Ending Fund Balance, June 30</i>	1,591,106	1,641,106
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$7,762,749</b>	<b>\$8,166,106</b>

**FIDUCIARY FUNDS**

**SANTA ROSA JUNIOR COLLEGE**

<b>STUDENT REPRESENTATION FEE FUND</b> <b>2013/14 BUDGET</b>
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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.*

	2012/13	2013/14
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$151,486	\$157,551
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	1,196	1,000
Student Representation Fees	49,392	40,000
<b>Total Revenue</b>	\$50,588	\$41,000
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$202,074</b>	<b>\$198,551</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries	24,608	3,100
Employee Benefits	15,418	73
Supplies		14,750
Services	1,039	19,277
Capital Outlay		1,000
<b>Total Expenditures</b>	\$41,065	\$38,200
Transfer to General Fund	3,457	2,800
<i>Estimated Ending Fund Balance, June 30</i>	157,551	157,551
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$202,074</b>	<b>\$198,551</b>