

# SANTA ROSA JUNIOR COLLEGE



2017 - 2018  
BUDGET



# SANTA ROSA JUNIOR COLLEGE

2017-18  
BUDGET

Presented to the Board of Trustees for Adoption

September 12, 2017

Office of Finance & Administrative Services

Doug Roberts

Senior Vice President, Finance & Administrative Services / Assistant Superintendent

*SANTA ROSA JUNIOR COLLEGE*

BOARD OF TRUSTEES

BOARD OF TRUSTEES

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*SANTA ROSA JUNIOR COLLEGE*

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September 12, 2017

To the Board of Trustees:

On June 27, 2017, Governor Brown signed into law a budget which provides community colleges with \$410 million in additional, on-going funding (over that received in 2016-17) plus another \$382 million in one-time funding; \$384.6 million in unrestricted funding; \$407.4 million in restricted funding. Additionally, fifteen Proposition 51 bond facilities projects were approved, including the SRJC Science and Mathematics Replacement. Details of the State's funding are:

Unrestricted (On-going)

- \$ 183.6 million to support general operating expenses (2.85%)
- \$ 97.0 million to provide a COLA of 1.56%
- \$ 57.8 million to provide for enrollment growth of 1%
- \$ 5.0 million to further restore funding for Part-time Faculty Office Hours

Unrestricted (One-time)

- \$ 40.7 million to distribute prior period revenue adjustments
- \$ 0.5 million to provide a 1.56% COLA to the Mandated Costs Block Grant

Restricted (On-going)

- \$ 25.0 million for Full-time Student Success Grants
- \$ 25.0 million for Completion Incentive Grants
- \$ 10.0 million for Online Education
- \$ 5.6 million to provide a 1.56% COLA to DSP&S, EOP&S, Cal Works
- \$ 1.0 million for Financial Aid Administration

Restricted (One-time)

- \$ 150.0 million for Guided Pathways
- \$ 76.8 million for Deferred Maintenance and Instructional Equipment
- \$ 46.5 million for Prop. 39 Energy Efficiency Programs
- \$ 20.0 million for Innovation Awards
- \$ 11.3 million for support of Compton CCD
- \$ 8.0 million for Economic Workforce Development Grants
- \$ 7.0 million for Veteran Resource Centers
- \$ 6.0 million for the Integrated Library Systems
- \$ 14.8 million for a variety of projects (none greater than \$4.5 million)

The unrestricted funding from the State will provide SRJC with approximately \$4.4 million in (on-going) base apportionment revenue, plus \$0.7 million in (one-time) prior period revenue adjustments. Because SRJC was on "stability" for 2016-17, the District must first "restore" lost FTES before it can receive any growth funding. Current FTES estimates indicate that the District is just restoring the FTES it had previously lost prior to 2017-18. As such, SRJC will not be able to take advantage of the growth funds being made available by the State.

As a reminder, restricted/categorical funding can only be expended for the restricted purpose for which the funds were received.

Of the \$150 million earmarked for the State's Guided Pathways Program, neither the District's funding amount nor the program requirements are known. Although no additional funding was added to the Strong Workforce Program, the District will still receive \$1.7 million in direct funding for 2017-18. Despite Deferred Maintenance and Instructional Equipment being cut by 58%, the District will still receive about \$1.1 million in 2017-18. The latest allocation of Prop. 39 funds will provide the District with approximately \$575,000. At this time, it is not known what the District's share of the remaining categorical programs will be.

In 2016-17, the District's spending was \$4.1 million more than its revenues, and the District's ending fund balance was \$7.9 million, which represented a 5.4% reserve.

Although the District is receiving \$4.4 million in new on-going funds in 2017-18, the new revenues are negated by a \$3.7 million increase in on-going expenditures, plus an on-going loss of \$1.2 million in base-apportionment funds, due to the District being below 20,000 FTES beyond the last year of applicable stability (for the base-funding-threshold). With the carryover of the previous year's \$4.1 million operating loss, in order for the District to maintain its fund balance, the District initiated a "\$4.0 million reduction in costs in non-instructional areas." The \$0.7 million in "one-time funding" for this year helps bridge the District's remaining budgetary gap (for 2017-18), but does represent a potential problem for 2018-19. It should be noted, the District is still in negotiations with some of its negotiations groups, and the budget does not reflect any "negotiated change" to the 2016-17 salary schedules going into 2017-18.

Currently, the projected 2017-18 General Fund ending fund balance is \$8.0 million which represents a fund balance "reserve" of 5.2%.

I want to express my appreciation for the work done throughout 2016-17 by the Budget Advisory Committee whose members are listed below.

## Budget Advisory Committee

Jackie De Lap	Classified	Robin Fautley	Faculty
Sandy Sigala	Classified	Inez Barragan	Director, EOPS/CARE
Michael Henry	Faculty	Randy Collins	Associate Dean, Public Safety--Fire Technology
Carlos Valencia	Faculty	Kate Jolley	Senior Director, Fiscal Services
Bud Metzger	Faculty	Kat Lewis	Manager, Petaluma Business Services
Julie Thompson	Faculty	Cathy Prince	Dean, Instruction & Strategic Program Dev
Terry Mulcaire	Faculty	Gavin Johnston	Student Representative

### Co-Chairs:

Robin Fautley	Faculty	Douglas Roberts	Sr. Vice President, Finance & Admin Services
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Sincerely,



Frank Chong  
Superintendent/President

## **BUDGET ASSUMPTIONS**



**SANTA ROSA JUNIOR COLLEGE**

**BUDGET  
ASSUMPTIONS  
2017/18 BUDGET**

**MAJOR REVENUE ASSUMPTIONS**

* Budgeted district enrollment 19,450 FTES	
* 2017/18 increase of base apportionment	\$ 2,826,000
* 2017/18 COLA (1.56%)	1,547,000
* Deficit on state funding (0.0%)	0
* One-time state funding	694,000
* Increase in lottery funding	130,000
* Reduction in base apportionment for under 20K FTES	(1,201,000)
* Commission revenue	600,000
* STRS on behalf payments (GASB 68 requirement)	2,398,000

**MAJOR EXPENDITURE ASSUMPTIONS**

* Budgeted increase to 16/17 salary schedules (0%)	\$ -
* Step/column salary adjustments	1,263,247
* Increase in class offerings	600,000
* Minimum wage increase for students	50,000
* Reduction in non-instructional areas	(4,000,000)
* Salary savings from slowdown of hiring	(1,000,000)
* STRS rate increase (12.58% to 14.43%)	593,000
* PERS rate increase (13.88% to 15.531%)	359,000
* Reduction in energy costs	(258,000)
* Health benefit increases (5.8%)	800,000
* STRS on behalf payments (GASB 68 requirement)	2,398,000



**HISTORICAL DATA**

**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND REVENUE  
2015/16**

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Federal Revenue</b>				
National Science Foundation			\$123,733	\$64,083
SonomaWORKS			230,000	226,089
Temporary Assistance to Needy Families			84,265	70,224
Career Technology Education Act			549,998	549,998
Other Federal Revenue	\$50,000	\$29,928	2,689,924	2,404,509
<b>Total Federal Revenue</b>	<b>\$50,000</b>	<b>\$29,928</b>	<b>\$3,677,920</b>	<b>\$3,314,903</b>
<b>State Revenue</b>				
Adjunct Office Hour Reimbursement	\$461,990	\$454,446		
Adult Education			\$368,725	\$1,295,032
Basic Skills			278,582	165,716
Block Grant (carryover)/Instructional Equipment			1,965,321	1,125,902
CalWORKS			362,191	420,575
Disabled Student Programs & Services			2,939,847	3,187,688
Education Protection Act	14,000,000	14,916,448		
Extended Opportunity Program & Services			822,521	868,649
General Apportionment	34,588,133	25,825,212		
Lottery Proceeds	3,324,707	3,964,762		
Part-Time Faculty Support	440,148	386,020		
Student Equity			2,500,821	1,914,045
Student Financial Aid Administration			706,090	791,090
Student Success & Support Programs			3,632,967	3,180,953
Non-Credit Student Success & Support			214,509	235,547
Tax Relief & Other Subventions	410,000	385,518		
Other State Revenue	12,038,914	14,703,830	1,789,952	1,882,508
<b>Total State Revenue</b>	<b>\$65,263,892</b>	<b>\$60,636,236</b>	<b>\$15,581,526</b>	<b>\$15,067,705</b>
<b>Local Revenue</b>				
Community Education	\$770,680	\$598,454		
Contract Education	195,068	164,499		
Enrollment Fees	8,600,000	8,819,949		
Health Fees			\$1,016,842	\$954,396
Interest	70,000	94,868		
Non-Resident Tuition & Foreign Student Fees	1,200,000	1,788,745	723,136	43,365
Property Taxes	42,401,500	51,462,391		
Sales & Rental of Facilities	492,778	303,364		
Other Local Revenue	3,452,091	2,577,643	1,683,632	1,243,882
<b>Total Local Revenue</b>	<b>\$57,182,117</b>	<b>\$65,809,913</b>	<b>\$3,423,610</b>	<b>\$2,241,643</b>
<b>Total Revenue</b>	<b>\$122,496,009</b>	<b>\$126,476,077</b>	<b>\$22,683,056</b>	<b>\$20,624,251</b>
Transfers from Other Funds	471,799	43,831		
Other Transfers In	100,000		144,384	107,596
<b>Total Revenue and Transfers</b>	<b>\$123,067,808</b>	<b>\$126,519,908</b>	<b>\$22,827,440</b>	<b>\$20,731,847</b>
<i>Beginning Fund Balance, July 1</i>				6,285,890
<b>TOTAL BUDGET RESOURCES</b>				<b>\$153,537,645</b>

**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND EXPENDITURES**

2015/16

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Salaries and Benefits</b>				
Academic Salaries	\$53,061,164	\$52,273,053	\$3,932,890	\$3,965,485
Classified Salaries	26,460,707	25,857,754	5,841,716	6,573,663
Employee Benefits	23,131,945	25,654,256	2,718,814	3,076,601
<b>Total Salaries and Benefits</b>	<b>\$102,653,816</b>	<b>\$103,785,063</b>	<b>\$12,493,420</b>	<b>\$13,615,749</b>
<b>Supplies and Services</b>				
Supplies	\$2,738,812	\$2,547,586	\$493,380	\$594,258
Services	9,954,940	10,910,270	1,508,275	3,161,994
<b>Total Supplies and Services</b>	<b>\$12,693,752</b>	<b>\$13,457,856</b>	<b>\$2,001,655</b>	<b>\$3,756,252</b>
<b>Total Capital Outlay</b>	<b>\$330,891</b>	<b>\$630,224</b>	<b>\$4,809,361</b>	<b>\$2,751,797</b>
<b>Transfers and Other Outgo</b>				
Child Development Fund	\$641,404	\$641,404		
Farm Fund	275,000	275,000		
Parking Fund				
Retirees' Health Benefits Fund	1,800,000	1,800,000		
Self-Insurance	200,000			
Grants and Student Fees	106,854	118,657	\$463,257	\$711,881
Contingencies	131,610		3,152,536	
Other Outgo				
<b>Total Transfers and Other Outgo</b>	<b>\$3,154,868</b>	<b>\$2,835,061</b>	<b>\$3,615,793</b>	<b>\$711,881</b>
<b>Total Expenditures, Transfers &amp; Other Outgo</b>	<b>\$118,833,327</b>	<b>\$120,708,204</b>	<b>\$22,920,229</b>	<b>\$20,835,679</b>
<i>Ending Fund Balance, June 30</i>				11,993,762
<b>TOTAL BUDGET REQUIREMENTS</b>				<b>\$153,537,645</b>

**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND REVENUE  
2016/17**

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Federal Revenue</b>				
Career Technology Education Act			\$543,374	\$550,788
National Science Foundation			206,484	124,475
SonomaWORKS			230,000	228,971
Temporary Assistance to Needy Families			81,663	85,693
Other Federal Revenue	\$50,000	\$166,735	2,690,050	2,351,123
<b>Total Federal Revenue</b>	<b>\$50,000</b>	<b>\$166,735</b>	<b>\$3,751,571</b>	<b>\$3,341,050</b>
<b>State Revenue</b>				
Adjunct Office Hour Reimbursement	\$461,990	\$1,027,519		
Adult Education			\$1,621,043	\$700,184
Basic Skills			225,199	274,560
Block Grant (carryover)/Instructional Equipment			2,140,543	1,113,537
CalWORKS			362,484	537,366
Disabled Student Programs & Services			3,026,049	3,071,539
Education Protection Act	14,000,000	14,332,950		
Extended Opportunity Program & Services			1,118,248	1,255,035
General Apportionment	32,242,480	25,690,723		
Lottery Proceeds	3,669,352	3,812,485		
Part-Time Faculty Support	396,370	400,316		
STRS On Behalf Payments	2,560,000	2,053,297		
Student Equity			2,769,821	2,556,118
Student Financial Aid Administration			664,423	609,195
Student Success & Support Programs			4,568,566	3,559,159
Non-Credit Student Success & Support			531,428	368,835
Tax Relief & Other Subventions	410,000	381,689		
Other State Revenue	3,574,725	2,344,822	2,921,550	3,368,506
<b>Total State Revenue</b>	<b>\$57,314,917</b>	<b>\$50,043,801</b>	<b>\$19,949,354</b>	<b>\$17,414,034</b>
<b>Local Revenue</b>				
Community Education	\$763,180	\$739,706		
Contract Education	195,068	226,893		
Enrollment Fees	8,600,000	8,705,727		
Health Fees			\$1,015,266	\$1,062,051
Interest	90,000	143,608		
Non-Resident Tuition & Foreign Student Fees	1,800,000	1,884,040	726,569	190,546
Property Taxes	47,401,500	51,870,176		
Redevelopment Act	0	2,274,698		
Sales & Rental of Facilities	521,137	241,787		
Other Local Revenue	3,515,094	2,781,310	3,085,516	723,580
<b>Total Local Revenue</b>	<b>\$62,885,979</b>	<b>\$68,867,945</b>	<b>\$4,827,351</b>	<b>\$1,976,177</b>
<b>Total Revenue</b>	<b>\$120,250,896</b>	<b>\$119,078,481</b>	<b>\$28,528,276</b>	<b>\$22,731,261</b>
Transfers from Other Funds	461,678	1,201,241	65,000	65,000
Other Transfers In	100,000	100,000	153,854	98,250
<b>Total Revenue and Transfers</b>	<b>\$120,812,574</b>	<b>\$120,379,722</b>	<b>\$28,747,130</b>	<b>\$22,894,511</b>
<i>Beginning Fund Balance, July 1</i>				11,993,762
<b>TOTAL BUDGET RESOURCES</b>				<b>\$155,267,995</b>

**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND EXPENDITURES**

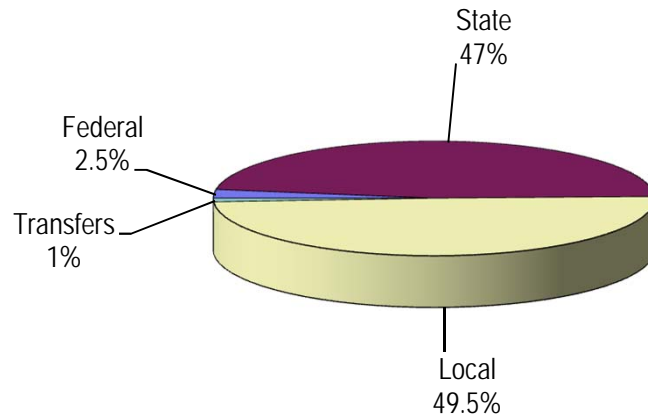
2016/17

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Salaries and Benefits</b>				
Academic Salaries	\$53,071,797	\$53,743,872	\$4,426,673	\$4,239,376
Classified Salaries	25,458,267	26,937,805	7,814,432	7,747,808
Employee Benefits	27,174,310	26,751,141	3,605,871	3,728,371
<b>Total Salaries and Benefits</b>	<b>\$105,704,374</b>	<b>\$107,432,818</b>	<b>\$15,846,976</b>	<b>\$15,715,555</b>
 <b>Supplies and Services</b>				
Supplies	\$2,809,895	\$2,479,629	\$535,108	\$618,414
Services	10,386,316	11,017,802	2,631,017	2,980,144
<b>Total Supplies and Services</b>	<b>\$13,196,211</b>	<b>\$13,497,431</b>	<b>\$3,166,125</b>	<b>\$3,598,558</b>
 <b>Total Capital Outlay</b>	<b>\$207,128</b>	<b>\$367,131</b>	<b>\$3,885,620</b>	<b>\$2,709,619</b>
 <b>Transfers and Other Outgo</b>				
Child Development Fund	\$641,404	\$601,660		
Farm Fund	275,000	275,000		
Parking Fund	180,000	294,516		
Retirees' Health Benefits Fund	1,800,000	1,800,000		
Grants and Student Fees	107,088	6,145	\$729,371	\$1,086,758
Contingencies	118,268		5,209,542	
Other Outgo				
<b>Total Transfers and Other Outgo</b>	<b>\$3,121,760</b>	<b>\$2,977,321</b>	<b>\$5,938,913</b>	<b>\$1,086,758</b>
 <b>Total Expenditures, Transfers &amp; Other Outgo</b>	<b>\$122,229,473</b>	<b>\$124,274,701</b>	<b>\$28,837,634</b>	<b>\$23,110,490</b>
 <i>Ending Fund Balance, June 30</i>				7,882,804
 <b>TOTAL BUDGET REQUIREMENTS</b>				<b>\$155,267,995</b>

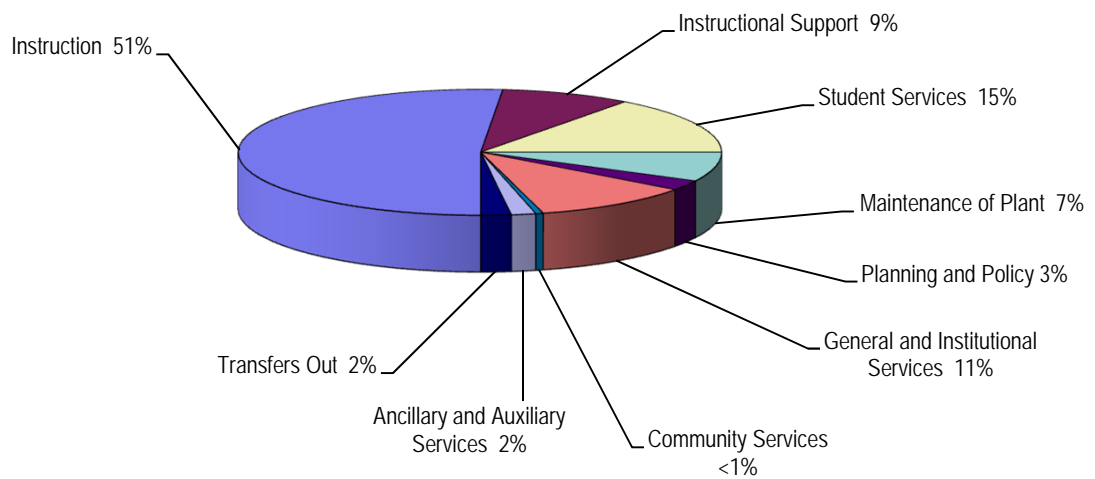
*SANTA ROSA JUNIOR COLLEGE*

GENERAL FUND  
2016/17 ACTUAL

## REVENUE BY SOURCE



## EXPENDITURES BY FUNCTION



## **GENERAL FUND**



**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND REVENUE  
2017/18 BUDGET**

	Unrestricted	Restricted	Total
<b>Beginning Fund Balance, July 1</b>			\$7,882,804
<b>Federal Revenue</b>			
Career Technical Education Act		\$598,098	\$598,098
National Science Foundation		228,042	228,042
SonomaWORKS		230,000	230,000
Temporary Assistance to Needy Families		81,663	81,663
Other Federal Revenue	\$35,000	2,235,591	2,270,591
<b>Total Federal Revenue</b>	<b>\$35,000</b>	<b>\$3,373,394</b>	<b>\$3,408,394</b>
<b>State Revenue</b>			
Adjunct Office Hour Reimbursement	\$541,990		\$541,990
Adult Education			0
Basic Skills		176,386	176,386
Block Grant (carryover)/Instructional Equipment		1,849,374	1,849,374
CalWORKS		362,484	362,484
Disabled Student Programs & Services		3,061,918	3,061,918
Education Protection Act	14,650,000		14,650,000
Extended Opportunity Program & Services		1,186,804	1,186,804
General Apportionment	29,210,244		29,210,244
Lottery Proceeds	3,773,284		3,773,284
Part-Time Faculty Support	400,316		400,316
STRS On Behalf Payments	2,397,643		2,397,643
Student Equity		2,248,995	2,248,995
Student Financial Aid Administration		636,664	636,664
Student Success & Support Programs		3,809,460	3,809,460
Non-Credit Student Success & Support		609,897	609,897
Tax Relief & Other Subventions	410,000		410,000
Other State Revenue	581,522	7,437,679	8,019,201
<b>Total State Revenue</b>	<b>\$51,964,999</b>	<b>\$21,379,661</b>	<b>\$73,344,660</b>
<b>Local Revenue</b>			
Commissions	\$600,000		\$600,000
Community Education & Traffic Violator School	803,000		803,000
Contract Education	170,000		170,000
Enrollment Fees	8,660,000		8,660,000
Health Fees		\$1,085,334	1,085,334
Non-Resident Tuition & Foreign Student Fees	1,985,000	658,920	2,643,920
Property Taxes	53,600,000		53,600,000
Sales & Rental of Facilities	546,530		546,530
Other Local Revenue	3,925,736	1,592,317	5,518,053
<b>Total Local Revenue</b>	<b>\$70,290,266</b>	<b>\$3,336,571</b>	<b>\$73,626,837</b>
<b>Total Revenue</b>	<b>\$122,290,265</b>	<b>\$28,089,626</b>	<b>\$150,379,891</b>
Transfers from Other Funds	2,393,547	65,000	2,458,547
Other Transfers In	100,000	107,173	207,173
<b>Total Transfers</b>	<b>\$2,493,547</b>	<b>\$172,173</b>	<b>\$2,665,720 *</b>
<b>Total Revenue and Transfers</b>	<b>\$124,783,812</b>	<b>\$28,261,799</b>	<b>\$153,045,611</b>
<b>TOTAL BUDGET RESOURCES</b>			<b>\$160,928,415</b>

\*Detail on Page 11

**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND EXPENDITURES  
2017/18 BUDGET**

	Unrestricted	Restricted	Total
<b>Salaries and Benefits</b>			
Academic Salaries	\$54,376,254	\$3,846,179	\$58,222,433
Classified Salaries	25,568,288	7,937,704	33,505,992
Employee Benefits	28,771,247	4,132,260	32,903,507
<b>Total Salaries and Benefits</b>	<b>\$108,715,789</b>	<b>\$15,916,143</b>	<b>\$124,631,932</b>
<b>Supplies and Services</b>			
Supplies	\$2,475,363	\$662,101	\$3,137,464
Services	10,466,835	2,419,226	12,886,061
<b>Total Supplies and Services</b>	<b>\$12,942,198</b>	<b>\$3,081,327</b>	<b>\$16,023,525</b>
<b>Total Capital Outlay</b>	<b>\$197,363</b>	<b>\$3,852,347</b>	<b>\$4,049,710</b>
<b>Transfers and Other Outgo</b>			
Child Development Fund	\$542,525		\$542,525
Farm Fund	150,000		150,000
Parking Fund	180,000		180,000
Retiree Liability Fund	1,800,000		1,800,000
Grants/Student Fees	37,631	\$523,829	561,460
Contingencies	23,362	5,014,882	5,038,244
<b>Total Transfers and Other Outgo</b>	<b>\$2,733,518</b>	<b>\$5,538,711</b>	<b>\$8,272,229 *</b>
<b>Total Expenditures, Transfers &amp; Other Outgo</b>	<b>\$124,588,868</b>	<b>\$28,388,528</b>	<b>\$152,977,396</b>
<i>Ending Fund Balance, June 30</i>			7,951,019
<b>TOTAL BUDGET REQUIREMENTS</b>			<b>\$160,928,415</b>

\*Detail on Page 11

# SANTA ROSA JUNIOR COLLEGE

## DETAIL OF TRANSFERS AND OTHER OUTGO 2017/18 BUDGET

### To General Fund (Detail of figure found on Page 9)

#### Transfers to General Fund From:

	<u>Amount</u>	<u>Reason</u>
Interest & Redemption Fund	\$1,382,746	General Fund - One-time Support
Auxiliary Enterprise Fund	52,000	Off Campus Housing Program
Auxiliary Enterprise Fund	143,000	General Fund
Auxiliary Enterprise Fund	175,000	Facilities Use
Auxiliary Enterprise Fund	500,000	Bookstore Closure
Vending Fund	7,000	Interest
Vending Fund	65,000	Health Services
Self Insurance Fund	131,001	EH&S Specialist
Student Representation Fee Fund	2,800	Administrative Fee
Foundation	35,614	Ag Trust Instructional Support
Foundation	13,566	Choral / Long Support
Foundation	36,189	Doyle Library Support
Foundation	8,250	Mahoney Library Support
Foundation	13,554	Mary Ross donation to support Children's Center
Doyle Administration Account	100,000	Support for Scholarship Office
	<u>\$2,665,720</u>	

### From General Fund (detail of figure found on Page 10)

#### Transfers from General Fund To:

	<u>Amount</u>	<u>Source</u>
Child Development Fund	\$542,525	Unrestricted
Shone Farm Fund	150,000	Unrestricted
Parking Fund	180,000	Unrestricted
Retiree Benefits Fund	1,800,000	Unrestricted
	<u>\$2,672,525</u>	

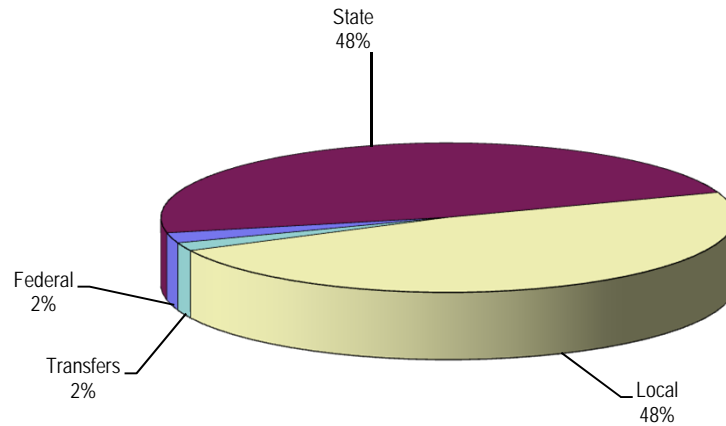
#### General Fund Other Outgo

Fees Paid for Students	\$561,460	Unrestricted and Categorical Funds (EOPS, CTEA, etc.)
Appropriations for Contingencies	5,038,244	Unrestricted and Categorical Funds (EOPS, CTEA, etc.)
	<u>\$5,599,704</u>	
	<u>\$8,272,229</u>	

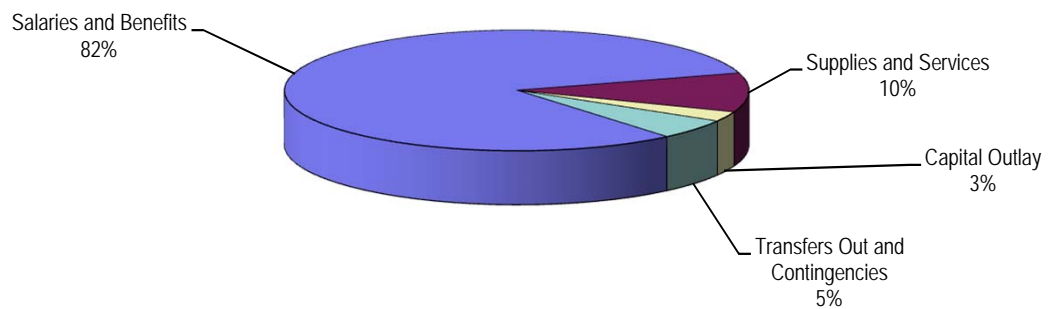
*SANTA ROSA JUNIOR COLLEGE*

**GENERAL FUND  
2017/18 BUDGET**

**REVENUE BY SOURCE**



**EXPENDITURES BY OBJECT**



**SANTA ROSA JUNIOR COLLEGE**

<p><b>GENERAL FUND</b>  <b>FUND BALANCE DETAIL</b>  <b>2017/18 BUDGET</b></p>
---

	BEGINNING FUND BALANCE July 1, 2017	EST ENDING FUND BALANCE June 30, 2018
<b>Reserved</b>		
Revolving Cash	\$95,000	\$95,000
Stores Inventory	58,010	45,000
Prepaid Expenditures	218,309	100,000
Health Fee	127,380	651
<b>Total Reserved</b>	<b>\$498,699</b>	<b>\$240,651</b>
<b>Unreserved</b>		
<b>Designated</b>		
General Reserve (@ 5 % of Budget)	7,369,260	7,648,870
<b>Total Designated</b>	<b>\$7,369,260</b>	<b>\$7,648,870</b>
<b>Undesignated</b>	<b>\$14,845</b>	<b>\$61,498</b>
<b>Total Unreserved</b>	<b>\$7,384,105</b>	<b>\$7,710,368</b>
<b>TOTAL FUND BALANCE</b>	<b>\$7,882,804</b>	<b>\$7,951,019</b>

## **CAPITAL PROJECTS FUNDS**

**SANTA ROSA JUNIOR COLLEGE**

**CAPITAL PROJECTS FUND (41)  
2017/18 BUDGET**

	2016/17	2017/18
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$7,858,175	\$8,184,631
<b>Revenue</b>		
State Capital Outlay Projects		1,086,000
State Scheduled Maintenance	1,202,731	2,339,888
Prop 39 Clean Energy Act	764,912	1,127,680
Local		
Redevelopment Funds	786,893	
Other	299,543	17,000
<b>Total Revenue</b>	\$3,054,079	\$4,570,568
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$10,912,254</b>	<b>\$12,755,199</b>
<b>Expenditures</b>		
State Capital Outlay Projects		1,086,000
State Scheduled Maintenance	1,202,731	2,339,888
Prop 39 Clean Energy Act	764,912	1,127,680
Redevelopment Projects	153,578	4,219,900
Local Projects	606,402	3,981,731
<b>Total Expenditures</b>	\$2,727,623	\$12,755,199
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	8,184,631	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$10,912,254</b>	<b>\$12,755,199</b>



**2017/18 CAPITAL PROJECTS FUND (41)**

**\*\*DETAIL FOR INFORMATION ONLY\*\***

	<b>LOCAL</b>	<b>STATE</b>
<i>Beginning Fund Balance, July 1</i>	\$8,184,631	\$0
<b>Revenue</b>		
State Capital Outlay Projects		1,086,000
State Scheduled Maintenance		2,339,889
Prop 39 Clean Energy Act		1,127,680
Local - Redevelopment & Other	17,000	
<b>Total Revenue</b>	\$17,000	\$4,553,569
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$8,201,631</b>	<b>\$4,553,569</b>
<b>Expenditures</b>		
State Capital Outlay Projects		
Science, Technology, Engineering & Math (STEM)		1,086,000
Total State Capital Outlay Projects	\$0	\$1,086,000
State Scheduled Maintenance		
HVAC Projects		3,249
Roofing Projects		5,250
Transformer Replacement		107,318
Windsor Warehouse Mold Abatement		3,375
To be determined		2,220,697
Total State Scheduled Maintenance	\$0	\$2,339,889
Prop 39 Clean Energy Act		
EMS Upgrade		38,951
To be determined		1,088,729
Total Prop 39 Clean Energy Act	\$0	\$1,127,680
Local Projects		
Pioneer Hall Remodel	1,403,273	
Redevelopment Projects - To be determined	4,219,900	
Other Local - To be determined	2,578,458	
Total Local Projects	\$8,201,631	\$0
<b>Total Expenditures</b>	<b>\$8,201,631</b>	<b>\$4,553,569</b>
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$8,201,631</b>	<b>\$4,553,569</b>

# SANTA ROSA JUNIOR COLLEGE

## MEASURE A - GENERAL OBLIGATION BOND PROJECTS FUND (43) 2017/18 BUDGET

	2016/17 Actual	2017/18 Budget
<i>Beginning Fund Balance, July 1</i>	\$2,226,564	\$0
<b>REVENUE</b>		
Proceeds from Bond Sale / Series D		
Interest	421,167	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$2,647,731</b>	<b>\$0</b>
<b>EXPENDITURES</b>		
Eligible Bond Program Costs	5,494	
<b><u>RENOVATION AND MODERNIZATION</u></b>		
Upgrade classrooms, laboratories, support service space at all locations	560,215	
Improve and expand irrigation systems	8,528	
Repair and replace roofs	24,646	
Paint and re-seal building interiors and exteriors	475,299	
Upgrade mechanical systems	622,032	
<b><u>COLLEGE-WIDE SAFETY AND SECURITY IMPROVEMENTS</u></b>		
Improve pedestrian / disabled access	43,423	
Remove lead health hazards	1,265	
<b><u>COLLEGE-WIDE ENERGY EFFICIENCY</u></b>		
Replace aging, inefficient boilers	17,362	
Replace and upgrade HVAC systems	78,828	
Upgrade lighting, electrical and hydraulic systems	443,909	
<b><u>COLLEGE-WIDE WIRING AND TECHNOLOGY FOR COMPUTERS, INTERNET ACCESS AND AN EFFECTIVE LEARNING ENVIRONMENT</u></b>		
Upgrade and expand wireless network	43,838	
Upgrade and replace computer and software systems	131,837	
Upgrade media and audio visual equipment	72,932	
<b><u>FACILITIES REPLACEMENT, EXPANSION AND NEW CONSTRUCTION</u></b>		
Facility / Site Demolition	1,023	
Petaluma Phase II	500	
Graphics Services	3,823	
Shone Farm Ag Pavilion	500	
Mi Casa Modulares	81,944	
<b><u>LAND AND BUILDING ACQUISITIONS</u></b>		
Property acquisitions in Santa Rosa, Petaluma, North and West County to provide services to communities throughout the college district	1,887	
<b><u>COLLEGE-WIDE PARKING AND TRAFFIC ABATEMENT</u></b>		
Improve Roadways and Relieve Traffic Congestion	28,446	
Reserves		
<b>TOTAL EXPENDITURES</b>	<b>\$2,647,731</b>	<b>\$0</b>
<i>Estimated Ending Fund Balance, June 30</i>	0	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$2,647,731</b>	<b>\$0</b>

**SANTA ROSA JUNIOR COLLEGE**

**MEASURE H - GENERAL OBLIGATION BOND PROJECTS FUND (44)  
2017/18 BUDGET**

	2016/17 Actual	2017/18 Budget
<i>Beginning Fund Balance, July 1</i>	-\$1,603,492	\$107,640,606
<b>REVENUE</b>		
Proceeds from Bond Sale / Series A	125,000,000	
Interest & Rebates	707,291	1,292,709
<b>TOTAL BUDGET RESOURCES</b>	<b>\$124,103,799</b>	<b>\$108,933,315</b>
<b>EXPENDITURES</b>		
Eligible Bond Program Costs	868,451	1,386,717
Program Planning and Project Development	1,979,088	871,202
<b><u>EXPANSION AND NEW CONSTRUCTION</u></b>		
Property Acquisition	1,146,480	4,103,468
Facility and Site Demolition	132,799	242,603
Swing Space	1,605,102	2,366,993
Demonstration Classrooms	453,865	290,043
Modular Classrooms on Elliott Avenue		2,000,000
Science, Technology, Engineering and Math (STEM) Building	60,855	2,614,145
Barnett Replacement		2,000,000
Public Safety Training Center Advanced Labs & Classrooms		1,200,000
Lounibos Expansion		0
Plover Phase II		0
Petaluma Science Wing		3,000,000
Southwest Center Modulares	146,680	5,153,320
Shone Farm Chemistry Laboratory & Upgrades		2,250,000
Parking and Traffic Improvements		10,000,000
Veteran's Affairs Expansion	377,022	122,978
<b><u>RENOVATION AND MODERNIZATION</u></b>		
Project Oversight	11,985	1,785
Burbank Modernization	2,030,373	22,890,710
Health, PE & Wellness Center		5,000,000
Emeritus Renovation		0
Petaluma Student Services & Food Service	13,458	486,542
Heritage Buildings Modernization		0
Maggini Renovation		1,000,000
Tauzer Gym Renovation		0
Miscellaneous Projects Greater Than \$50,000 Per Project (See Next Page)	828,388	1,387,403
Minor Projects Less Than \$50,000 Per Project	539,990	380,248
<b><u>INFORMATION TECHNOLOGY</u></b>		
Network Upgrade	1,655,526	2,344,475
Network Infrastructure Equipment	1,188	654,211
Instructional Computing	1,074,172	959,633
Faculty / Staff Computers	480,647	694,353
Technology Equipment Student Services	8,749	261,451
Student Information System	20,792	5,194,803
Health and Safety Learning Module		150,000
Media	552,561	2,759,382
Library	126,997	561,061
<b><u>INFRASTRUCTURE, MAINTENANCE AND REPAIRS</u></b>		
Energy Conservation and Sustainability Projects (See Next Page)	511,007	20,388,993
Site Improvements (Signage/Fuel Storage/Bike Path/Herit Green)		0
Miscellaneous Maint/Repairs Greater Than \$50,000 Per Project (See Next Page)	1,596,667	3,757,325
Minor Maintenance and Repairs Less Than \$50,000 Per Project	237,271	653,668
<b><u>HEALTH AND SAFETY IMPROVEMENTS</u></b>		
ADA Compliance		100,000
Access Control	3,080	196,920
Reserves		1,508,883
<b>TOTAL EXPENDITURES</b>	<b>\$16,463,193</b>	<b>\$108,933,315</b>
<i>Estimated Ending Fund Balance, June 30</i>	107,640,606	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$107,640,606</b>	<b>\$108,933,315</b>

# SANTA ROSA JUNIOR COLLEGE

## MEASURE H - GENERAL OBLIGATION BOND PROJECTS FUND (44)

2017/18 BUDGET

\*\*ADDITIONAL DETAIL FOR INFORMATION ONLY\*\*

	2016/17	2017/18
	Actual	Budget
<b>EXPENDITURE DETAIL - ENERGY CONSERVATION, SUSTAINABILITY PROJECTS, AND MISCELLANEOUS PROJECTS AND REPAIRS</b>		
<b>Energy Conservation and Sustainability Projects</b>		
Cogeneration Plant Replacement		1,000,000
Electric Vehicle Charging Stations	181,992	50,333
Geothermal Burbank Plant	71,000	4,329,000
LED Lighting	150,946	1,349,054
Photovoltaic	101,456	12,898,544
Submetering	2,480	747,520
Sustainability Equipment	3,133	14,542
<b>SUBTOTAL</b>	511,007	20,388,993
<b>Miscellaneous Projects Greater Than \$50,000 Per Project</b>		
Button Building Remodel	201,545	78,455
Bailey Hall Remodel	174,734	125,266
Bussman Data Center Renovation	7,800	492,200
Bussman Remodel	223,268	39,790
Forsyth Remodel		70,000
Garcia Remodel	180,776	3,057
Lounibos Remodel		18,900
Plover Remodel	40,265	559,735
<b>SUBTOTAL</b>	828,388	1,387,403
<b>Miscellaneous Maintenance/Repairs Greater Than \$50,000 Per Project</b>		
Baker HVAC and Roof	44,691	755,309
Bech Lot Transformer Replacement		200,000
Emeritus Cooling Tower	188,773	68
Groudwater Reclamation	82,558	1,167,442
Maggini Water Intrusion and Roof	1,264,545	597,200
Petaluma Server Room A/C		180,000
Public Safety Training Center Pavement Rehabilitation	16,100	303,900
Retro Commissioning		500,000
Switchgear		53,406
<b>SUBTOTAL</b>	1,596,667	3,757,325
<b>TOTAL EXPENDITURES</b>	<b>\$2,936,062</b>	<b>\$25,533,721</b>

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

<b>INTEREST AND REDEMPTION FUND</b> <b>2017/18 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.*

	2016/17	2017/18
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$1,401,784	\$1,413,946
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	12,162	100
<b>Total Revenue</b>	\$12,162	\$100
Transfer from General Fund		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$1,413,946</b>	<b>\$1,414,046</b>
<b>Expenditures</b>		
Services	0	1,700
Principal	0	0
Interest	0	29,600
<b>Total Expenditures</b>	\$0	\$31,300
Transfer to General Fund		1,382,746
<i>Estimated Ending Fund Balance, June 30</i>	1,413,946	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$1,413,946</b>	<b>\$1,414,046</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>CHILD DEVELOPMENT FUND</b> <b>2017/18 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.*

	2016/17	2017/18
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$0	\$0
<b>Revenue</b>		
Federal Revenue		
Food Program	56,902	50,000
State Revenue		
Department of Education	587,791	659,455
Local Revenue		
Interest	530	
Parent Fees	53,923	60,000
<b>Total Revenue</b>	\$699,146	\$769,455
Transfer from General Fund	601,660	542,525
<b>TOTAL BUDGET RESOURCES</b>	<b>\$1,300,806</b>	<b>\$1,311,980</b>
<b>Expenditures</b>		
Academic Salaries	56,882	60,558
Classified Salaries	820,601	796,358
Employee Benefits	376,364	401,012
Supplies	42,909	49,267
Services	4,050	4,745
Capital Outlay		
Contingencies		40
<b>Total Expenditures</b>	\$1,300,806	\$1,311,980
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$1,300,806</b>	<b>\$1,311,980</b>



**SANTA ROSA JUNIOR COLLEGE**

<b>FARM OPERATIONS FUND</b> <b>2017/18 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.*

	2016/17	2017/18
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$429,958	\$738,330
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Grape Sales	1,291,966	1,272,670
Farm Sales	162,643	136,000
Rental	370	280
Interest	6,601	1,500
Other	15,946	18,000
<b>Total Revenue</b>	\$1,477,526	\$1,428,450
Transfer from General Fund	275,000	150,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$2,182,484</b>	<b>\$2,316,780</b>
<b>Expenditures</b>		
Academic Salaries		3,500
Classified Salaries	361,225	407,553
Employee Benefits	129,482	184,655
Supplies	141,210	160,552
Services	695,072	689,289
Capital Outlay	117,165	248,067
Contingencies		10,000
<b>Total Expenditures</b>	\$1,444,154	\$1,703,616
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	738,330	613,164
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$2,182,484</b>	<b>\$2,316,780</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>AUXILIARY ENTERPRISE FUND</b> <b>2017/18 BUDGET</b>
---

*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.*

	2016/17	2017/18
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$1,358,088	\$1,503,153
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Bookstore		505,000
Food Service	141,035	83,000
Interest	10,333	5,000
Other Local		
<b>Total Revenue</b>	\$151,368	\$593,000
Transfer from Vending Fund		
Transfer from Bookstore	805,002	
<b>TOTAL BUDGET RESOURCES</b>	<b>\$2,314,458</b>	<b>\$2,096,153</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies	9,321	20,500
Services	270,430	299,000
Capital Outlay	44,554	190,000
<b>Total Expenditures</b>	<b>\$324,305</b>	<b>\$509,500</b>
Transfer to General Fund	487,000	870,000
<i>Estimated Ending Fund Balance, June 30</i>	1,503,153	716,653
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$2,314,458</b>	<b>\$2,096,153</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>VENDING FUND</b> <b>2017/18 BUDGET</b>
--

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

	2016/17	2017/18
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$762,167	\$254,489
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	7,976	7,000
Commissions	74,322	75,000
<b>Total Revenue</b>	\$82,298	\$82,000
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$844,465</b>	<b>\$336,489</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies		
Services		5,000
Capital Outlay		
<b>Total Expenditures</b>	\$0	\$5,000
Transfer to Associated Students and Foundation	12,000	12,000
Transfer to General Fund	577,976	72,000
<i>Estimated Ending Fund Balance, June 30</i>	254,489	247,489
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$844,465</b>	<b>\$336,489</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>PARKING FUND</b> <b>2017/18 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.*

	2016/17	2017/18
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$124,640	\$0
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	-11	2,000
Parking Fees	1,861,317	1,911,000
Parking Fines	250,635	250,000
Other Local Revenue	1,731	
<b>Total Revenue</b>	<b>\$2,113,672</b>	<b>\$2,163,000</b>
Transfer from General Fund	294,516	180,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$2,532,828</b>	<b>\$2,343,000</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries	1,625,698	1,490,592
Employee Benefits	555,107	553,957
Supplies	26,617	21,835
Services	325,406	262,196
Capital Outlay		14,420
<b>Total Expenditures</b>	<b>\$2,532,828</b>	<b>\$2,343,000</b>
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$2,532,828</b>	<b>\$2,343,000</b>

## **PROPRIETARY FUNDS**

**SANTA ROSA JUNIOR COLLEGE**

SELF-INSURANCE FUND 2017/18 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.*

	2016/17	2017/18
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$1,117,835	\$1,034,569
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Dental Premiums	1,708,034	1,650,000
Interest	6,045	5,000
Other Local Revenue	172,484	
<b>Total Revenue</b>	\$1,886,563	\$1,655,000
Transfer from General Fund		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$3,004,398</b>	<b>\$2,689,569</b>
<b>Expenditures</b>		
Academic Salaries	90,295	
Classified Salaries	4,204	10,000
Employee Benefits	9,643	888
Supplies	2,555	5,395
Services - Dental and Liability Claims & Administration	1,656,653	1,735,004
Capital Outlay	8,801	28,000
<b>Total Expenditures</b>	\$1,772,151	\$1,779,287
Transfers Out	197,678	131,001
<i>Estimated Ending Fund Balance, June 30</i>	1,034,569	779,281
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$3,004,398</b>	<b>\$2,689,569</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>RETIREE BENEFITS FUND</b> <b>2017/18 BUDGET</b>
---

*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.*

	2016/17	2017/18
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$3,877,046	\$4,083,554
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	31,766	20,000
<b>Total Revenue</b>	\$31,766	\$20,000
Transfers In	1,800,000	1,800,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$5,708,812</b>	<b>\$5,903,554</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries		
Employee Benefits	1,625,258	1,800,000
Supplies		
Services		
Capital Outlay		
<b>Total Expenditures</b>	<b>\$1,625,258</b>	<b>\$1,800,000</b>
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	4,083,554	4,103,554
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$5,708,812</b>	<b>\$5,903,554</b>



**SANTA ROSA JUNIOR COLLEGE**

**BOOKSTORE  
2017/18 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.*

	2016/17	2017/18
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$896,414	\$0
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Sales	4,097,102	
Other Revenue	57,228	
<b>Total Revenue</b>	\$4,154,330	\$0
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$5,050,744</b>	<b>\$0</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries	705,686	
Employee Benefits	224,777	
General and Administrative	185,587	
Cost of Sales	3,061,826	
<b>Total Expenditures</b>	\$4,177,876	\$0
Transfers Out	872,868	
<i>Estimated Ending Fund Balance, June 30</i>	0	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$5,050,744</b>	<b>\$0</b>

**FIDUCIARY FUNDS**

**SANTA ROSA JUNIOR COLLEGE**

<b>STUDENT REPRESENTATION FEE FUND</b> <b>2017/18 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.*

	2016/17	2017/18
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$162,134	\$188,142
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	1,810	1,000
Student Representation Fees	51,236	40,000
<b>Total Revenue</b>	\$53,046	\$41,000
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$215,180</b>	<b>\$229,142</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries	2,151	27,054
Employee Benefits	662	11,146
Supplies		
Services	20,639	
Capital Outlay		
<b>Total Expenditures</b>	\$23,452	\$38,200
Transfer to General Fund	3,586	2,800
<i>Estimated Ending Fund Balance, June 30</i>	188,142	188,142
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$215,180</b>	<b>\$229,142</b>

**SANTA ROSA JUNIOR COLLEGE**

<b>STUDENT CENTER FEE FUND</b> <b>2017/18 BUDGET</b>
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*The Student Center Fee Trust Fund was established in accordance with Education Code 76375 to account for the student center fee assessment to be used by the students for the purpose of financing, constructing, enlarging, remodeling, refurbishing, and operating a student body center.*

	2016/17	2017/18
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$105,423	\$205,026
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	1,659	1,000
Student Center Fees	196,447	154,000
<b>Total Revenue</b>	\$198,106	\$155,000
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$303,529</b>	<b>\$360,026</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries	69,781	92,753
Employee Benefits	21,825	31,891
Supplies	2,545	6,778
Services	4,161	23,578
Capital Outlay	191	
<b>Total Expenditures</b>	\$98,503	\$155,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	205,026	205,026
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$303,529</b>	<b>\$360,026</b>