

SANTA ROSA JUNIOR COLLEGE



2018 - 2019
BUDGET



SANTA ROSA JUNIOR COLLEGE

2018/19
BUDGET

Presented to the Board of Trustees for Adoption

September 11, 2018

Office of Business Services
Kate Jolley
Interim 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, 2018

To the Board of Trustees:

On June 27, 2018, Governor Brown signed into law a budget which provides California community colleges with an additional \$606.2 million in on-going funding plus another \$358.4 million in one-time funding; Of that \$964 million, \$491.6 million is in unrestricted funding and \$473.1 million is in restricted funding, although SRJC will not be eligible for, or entitled to, some of it. Details of the State's 2018/19 budget affecting community colleges are:

Unrestricted (On-going)

- \$269.7 million to fund the new student centered funding formula, including a COLA of 2.71%
- \$50 million to provide funding for an increase in full time faculty
- \$20 million to provide a new fully online community college

Unrestricted (One-time)

- \$100 million to provide a new fully online community college
- \$1.9 million to backfill for fire-related property tax declines
- \$50 million for Part-time Faculty Office Hours

Restricted (On-going)

- \$46 million for California College Promise Program
- \$164 million for the Strong Workforce Program
- \$40.7 million for Student Success Completion Grant Program
- \$5 million each for the Adult Education Data Systems, Financial Aid Technology Systems, and the NextUp Program
- Plus, additional amounts for Course Identification Numbering System (C-ID) and the Academic Senate

Restricted (One-time)

- \$36.5 million for Apprenticeship Programs
- \$28.5 million for Deferred Maintenance and Instructional Equipment
- \$13.5 million for Financial Aid Technology Systems
- \$35 million for Online Education Initiative
- \$10 million each for Legal Services for Undocumented Persons, Mental Health Services and Training, Pathways in STEM Fields, and Hunger Free Campuses
- \$8.0 million for projects in connection with the Economic and Workforce Development Program
- \$8.5 million for Veteran Resource Centers
- \$6.0 million for the Open Educational Resources
- \$5 million each for the Reentry Grant Program and the Career Readiness Training Program for Refugees
- Plus, various amounts for specific community college districts, IEPI Technical Assistance Grant reappropriation, Puente reappropriation, Certified Nurse Assistant Training Programs, and CTE Pathways Program

As a reminder, restricted/categorical funding can only be expended for the restricted purpose for which the funds were received. At this time, it is not known what the District's share of the restricted program funding will be.

Because SRJC is receiving the fire waiver for 2018/19, and with the hold harmless provision under the implementation of the new Student Centered Funding Formula, the unrestricted funding from the State will provide SRJC with approximately \$2.9 million in unrestricted COLA funding.

In 2017/18, the District's spending was \$4.2 million more than its revenues, so the District had to transfer money from other funds, reduce the budgeted transfer to the retiree benefit fund and had a decrease to the District's ending fund balance, leaving a general fund balance of \$7 million (representing a 5.4% reserve).

Although the District is receiving \$2.9 million in new funds in 2018/19, the increased expenditures are such that the District is budgeting \$5.3M in reductions to the non-instructional programs and an additional \$2.8M to instructional programs. It should be noted, the District is still in negotiations with some of its employee groups so final negotiated amounts may differ from current assumptions and call for additional reductions. Currently, the budgeted 2018/19 General Fund ending fund balance is \$8.05 million, which represents an ending fund balance of 6.4%. This increase in fund balance is part of a long term strategy the District is developing to poise it to be fiscally viable at the expiration of the fire waiver. This will be developed and presented, along with the new funding formula details, to the Board of Trustees and college community through a listening session in the near future.

I want to express my sincere appreciation for the work done throughout 2017/18 by the members of the Budget Advisory Committee listed below.

Budget Advisory Committee

Jackie De Lap	Classified	Doug Roberts	Sr. Vice President, Finance & Admin Svc
Sandy Sigala	Classified	Tina Dodson	Director, Workforce Program and CTE Grants
Eric Thompson	Faculty	Lily Hunnemededer-Bergfelt	Dean, Student Support Services
Michael Traina	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
Kevin Sea	Faculty	Junior Diarrassouba	Student Representative
Michael Henry	Faculty	Justin Cox	Student Representative
Co-Chairs:			
Eric Thompson	Faculty	Douglas Roberts	Sr. Vice President, Finance & Admin Services

Sincerely,



Frank Chong
Superintendent/President

BUDGET ASSUMPTIONS

SANTA ROSA JUNIOR COLLEGE

**BUDGET
ASSUMPTIONS
2018/19 BUDGET**

MAJOR REVENUE ASSUMPTIONS

* Budgeted district enrollment 19,445 FTES	
* Loss of 2017/18 one time funding	\$ (694,000)
* Loss of 2017/18 one time transfers	(1,883,000)
* 2018/19 COLA (2.71%)	2,900,000
* Deficit on state funding (0.0%)	0
* One-time state funding	0
* Waiver relief for base apportionment for under 20K FTES	1,250,000
* Vending revenue	50,000
* STRS on behalf payments (GASB 68 requirement)	3,156,000

MAJOR EXPENDITURE ASSUMPTIONS

* Negotiated contract changes to salary schedules for employees	\$ 3,150,000
* Step/column salary adjustments	1,100,000
* 9% reduction to spring class schedule/cancellation of low enrolled sections	(2,800,000)
* Increase in garbage costs	120,000
* Minimum wage increase for students	100,000
* Reduction in non-instructional areas	(5,300,000)
* One time elimination of transfer to Retiree Benefits Fund	(1,800,000)
* Adjustment of salary savings from slowdown of hiring	1,000,000
* STRS rate increase (14.43% to 16.28%)	605,000
* PERS rate increase (15.531% to 18.062%)	538,000
* Reduction in energy costs	(500,000)
* Health benefit increases (1.6%)	202,000
* STRS on behalf payments (GASB 68 requirement)	3,156,000

HISTORICAL DATA

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND REVENUE
2016/17**

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Federal Revenue				
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
Total Federal Revenue	\$50,000	\$166,735	\$3,751,571	\$3,341,050
State Revenue				
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
Total State Revenue	\$57,314,917	\$50,043,801	\$19,949,354	\$17,414,034
Local Revenue				
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
Total Local Revenue	\$62,885,979	\$68,867,945	\$4,827,351	\$1,976,177
Total Revenue	\$120,250,896	\$119,078,481	\$28,528,276	\$22,731,261
Transfers from Other Funds	461,678	1,201,241	65,000	65,000
Other Transfers In	100,000	100,000	153,854	98,250
Total Revenue and Transfers	\$120,812,574	\$120,379,722	\$28,747,130	\$22,894,511
<i>Beginning Fund Balance, July 1</i>				11,993,762
TOTAL BUDGET RESOURCES				\$155,267,995

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND EXPENDITURES
2016/17**

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Salaries and Benefits				
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
Total Salaries and Benefits	\$105,704,374	\$107,432,818	\$15,846,976	\$15,715,555
Supplies and Services				
Supplies	\$2,809,895	\$2,479,629	\$535,108	\$618,414
Services	10,386,316	11,017,802	2,631,017	2,980,144
Total Supplies and Services	\$13,196,211	\$13,497,431	\$3,166,125	\$3,598,558
Total Capital Outlay	\$207,128	\$367,131	\$3,885,620	\$2,709,619
Transfers and Other Outgo				
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				
Total Transfers and Other Outgo	\$3,121,760	\$2,977,321	\$5,938,913	\$1,086,758
Total Expenditures, Transfers & Other Outgo	\$122,229,473	\$124,274,701	\$28,837,634	\$23,110,490
<i>Ending Fund Balance, June 30</i>				7,882,804
TOTAL BUDGET REQUIREMENTS				\$155,267,995

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND REVENUE
2017/18**

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Federal Revenue				
Career Technology Education Act			\$598,098	\$598,098
National Science Foundation			228,042	138,835
SonomaWORKS			230,000	230,000
Temporary Assistance to Needy Families			81,663	108,950
Other Federal Revenue	\$35,000	\$41,207	2,235,591	2,099,445
Total Federal Revenue	\$35,000	\$41,207	\$3,373,394	\$3,175,328
State Revenue				
Adjunct Office Hour Reimbursement	\$541,990	\$1,305,657		
Adult Education			\$1,914,009	\$880,438
Basic Skills			176,386	186,891
Block Grant (carryover)/Instructional Equipment			1,849,374	913,543
CalWORKS			362,484	559,077
Disabled Student Programs & Services			3,061,918	2,904,852
Education Protection Act	14,650,000	14,564,378		
Extended Opportunity Program & Services			1,186,804	1,672,767
General Apportionment	29,210,244	26,666,135		
Lottery Proceeds	3,773,284	4,034,672		
Part-Time Faculty Support	400,316	346,894		
STRS On Behalf Payments	2,397,643	2,529,270		
Student Equity			2,248,995	2,042,553
Student Financial Aid Administration			636,664	634,464
Student Success & Support Programs			3,809,460	3,176,469
Non-Credit Student Success & Support			609,897	362,673
Tax Relief & Other Subventions	410,000	387,035		
Other State Revenue	581,522	961,231	5,523,670	4,730,240
Total State Revenue	\$51,964,999	\$50,795,272	\$21,379,661	\$18,063,967
Local Revenue				
Commissions	\$600,000	\$532,818		
Community Education & Traffic Violator School	803,000	616,343		
Contract Education	170,000	130,248		
Enrollment Fees	8,660,000	8,484,279		
Health Fees			\$1,085,334	\$919,549
Non-Resident Tuition & Foreign Student Fees	1,985,000	1,904,650	658,920	88,572
Property Taxes	53,600,000	53,929,140		
Sales & Rental of Facilities	546,530	265,533		
Other Local Revenue	3,925,736	5,979,307	1,592,317	775,282
Total Local Revenue	\$70,290,266	\$71,842,318	\$3,336,571	\$1,783,403
Total Revenue	\$122,290,265	\$122,678,797	\$28,089,626	\$23,022,698
Transfers from Other Funds	2,393,547	4,871,415	65,000	65,000
Other Transfers In	100,000	182,813	107,173	90,330
Total Revenue and Transfers	\$124,783,812	\$127,733,025	\$28,261,799	\$23,178,028
<i>Beginning Fund Balance, July 1</i>				7,882,804
TOTAL BUDGET RESOURCES				\$158,793,857

SANTA ROSA JUNIOR COLLEGE

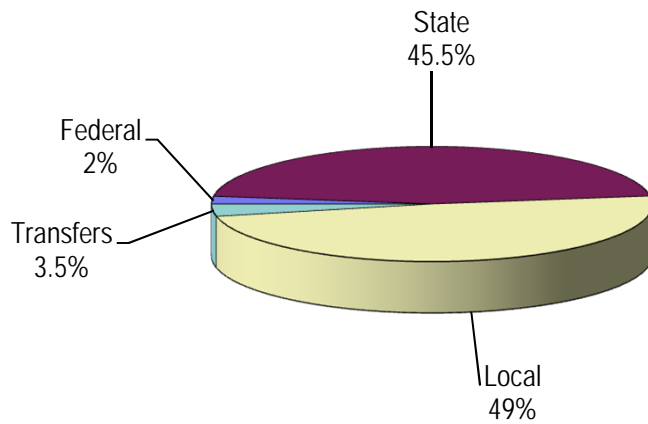
**GENERAL FUND EXPENDITURES
2017/18**

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Salaries and Benefits				
Academic Salaries	\$54,376,254	\$56,803,691	\$3,846,179	\$4,181,525
Classified Salaries	25,568,288	26,464,155	7,937,704	7,452,508
Employee Benefits	28,771,247	29,480,141	4,132,260	4,107,093
Total Salaries and Benefits	\$108,715,789	\$112,747,987	\$15,916,143	\$15,741,126
Supplies and Services				
Supplies	\$2,475,363	\$2,575,380	\$662,101	\$603,735
Services	10,466,835	11,342,234	2,419,226	3,379,503
Total Supplies and Services	\$12,942,198	\$13,917,614	\$3,081,327	\$3,983,238
Total Capital Outlay	\$197,363	\$314,090	\$3,852,347	\$2,728,280
Transfers and Other Outgo				
Child Development Fund	\$542,525	\$472,279		
Farm Fund	150,000	150,000		
Parking Fund	180,000	340,000		
Retiree Liability Fund	1,800,000	548,000		
Grants/Student Fees	37,631	27,235	\$523,829	\$852,765
Contingencies	23,362		5,014,882	
Other Outgo				
Total Transfers and Other Outgo	\$2,733,518	\$1,537,514	\$5,538,711	\$852,765
Total Expenditures, Transfers & Other Outgo	\$124,588,868	\$128,517,205	\$28,388,528	\$23,305,409
<i>Ending Fund Balance, June 30</i>				6,971,243
TOTAL BUDGET REQUIREMENTS				\$158,793,857

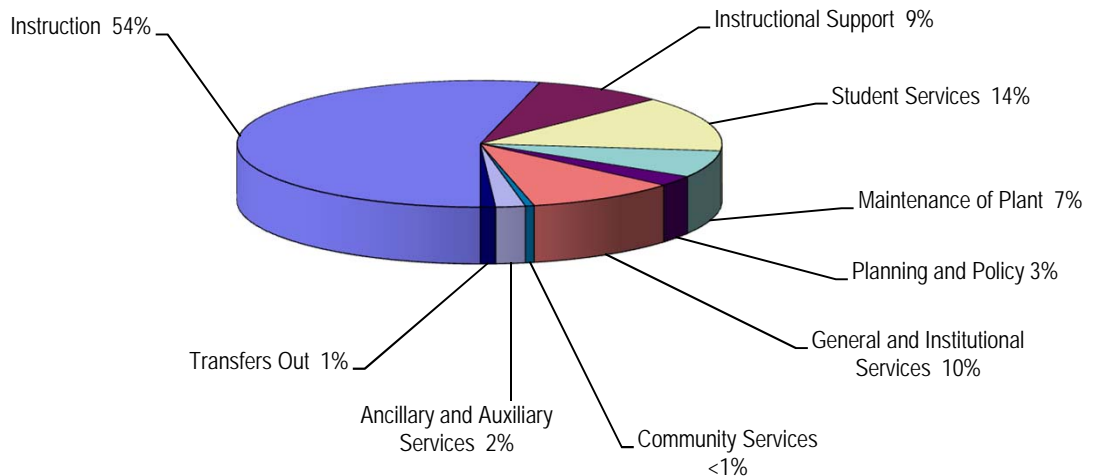
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2017/18 ACTUAL**

REVENUE BY SOURCE



EXPENDITURES BY FUNCTION



GENERAL FUND

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND REVENUE
2018/19 BUDGET**

	Unrestricted	Restricted	Total
<i>Beginning Fund Balance, July 1</i>			\$6,971,243
Federal Revenue			
Career Technical Education Act		\$577,665	\$577,665
Hispanic Serving Institute		675,540	\$675,540
High School Equivalency Program		474,343	\$474,343
Other Federal Revenue	\$37,000	1,765,208	1,802,208
Total Federal Revenue	\$37,000	\$3,492,756	\$3,529,756
State Revenue			
Adjunct Office Hour Reimbursement	\$1,200,000		\$1,200,000
Adult Education		\$1,997,147	1,997,147
Basic Skills		770,879	770,879
Block Grant (carryover)/Instructional Equipment		1,288,291	1,288,291
Career Technical Educaiton Survey		2,229,164	2,229,164
Disabled Student Programs & Services		2,741,123	2,741,123
Education Protection Act	14,650,000		14,650,000
Extended Opportunity Program & Services		1,503,536	1,503,536
General Apportionment	32,613,880		32,613,880
Innovation Award		1,600,000	1,600,000
Lottery Proceeds	3,773,284		3,773,284
Part-Time Faculty Support	408,907		408,907
Prop 39		1,034,049	1,034,049
STRS On Behalf Payments	3,156,536		3,156,536
Strong Workforce Program		7,486,557	7,486,557
Student Equity		2,297,952	2,297,952
Student Financial Aid Administration		569,681	569,681
Student Success & Support Programs		4,418,354	4,418,354
Tax Relief & Other Subventions	410,000		410,000
Other State Revenue	777,675	2,427,040	3,204,715
Total State Revenue	\$56,990,282	\$30,363,773	\$87,354,055
Local Revenue			
Commissions	\$650,000		\$650,000
Community Education & Contract Education	973,000		973,000
Enrollment Fees	8,660,000		8,660,000
Health Fees		\$1,019,175	1,019,175
Non-Resident Tuition & Foreign Student Fees	1,950,000	751,120	2,701,120
Property Taxes	53,600,000		53,600,000
Sales & Rental of Facilities	558,547		558,547
Other Local Revenue	4,127,123	1,512,910	5,640,033
Total Local Revenue	\$70,518,670	\$3,283,205	\$73,801,875
Total Revenue	\$127,545,952	\$37,139,734	\$164,685,686
Transfers from Other Funds	133,801		133,801
Other Transfers In	202,209	111,016	313,225
Total Transfers	\$336,010	\$111,016	\$447,026*
Total Revenue and Transfers	\$127,881,962	\$37,250,750	\$165,132,712
TOTAL BUDGET RESOURCES			\$172,103,955

*Detail on Page 11

SANTA ROSA JUNIOR COLLEGE

GENERAL FUND EXPENDITURES 2018/19 BUDGET

	Unrestricted	Restricted	Total
Salaries and Benefits			
Academic Salaries	\$55,704,388	\$4,681,936	\$60,386,324
Classified Salaries	26,237,273	8,114,366	34,351,639
Employee Benefits	31,084,078	4,487,622	35,571,700
Total Salaries and Benefits	\$113,025,739	\$17,283,924	\$130,309,663
Supplies and Services			
Supplies	\$2,761,647	\$722,037	\$3,483,684
Services	9,866,797	4,274,666	14,141,463
Total Supplies and Services	\$12,628,444	\$4,996,703	\$17,625,147
Total Capital Outlay	\$178,368	\$4,110,673	\$4,289,041
Transfers and Other Outgo			
Child Development Fund	\$440,039		\$440,039
Farm Fund	150,000		150,000
Parking Fund	180,000		180,000
Retiree Liability Fund			0
Grants/Student Fees	35,551	\$637,311	672,862
Associated Students	10,000		10,000
Foundation	2,000		2,000
Contingencies	156,862	10,222,139	10,379,001
Total Transfers and Other Outgo	\$974,452	\$10,859,450	\$11,833,902 *
Total Expenditures, Transfers & Other Outgo	\$126,807,003	\$37,250,750	\$164,057,753
<i>Ending Fund Balance, June 30</i>			8,046,202
TOTAL BUDGET REQUIREMENTS			\$172,103,955

*Detail on Page 11

SANTA ROSA JUNIOR COLLEGE

DETAIL OF TRANSFERS AND OTHER OUTGO
2018/19 BUDGET

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

<u>Transfers to General Fund From:</u>	<u>Amount</u>	<u>Reason</u>
Self Insurance Fund	131,001	EH&S Specialist
Student Representation Fee Fund	2,800	Administrative Fee
Foundation	37,415	Ag Trust Instructional Support
Foundation	13,568	Choral / Long Support
Foundation	37,594	Doyle Library Support
Foundation	8,635	Mahoney Library Support
Foundation	13,804	Mary Ross donation to support Children's Center
Doyle Administration Account	202,209	Support for Scholarship Office
	<u>\$447,026</u>	

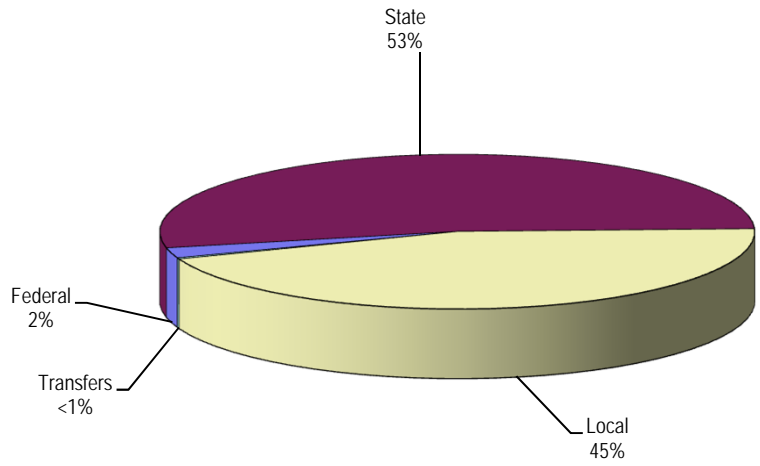
From General Fund (detail of figure found on Page 10)

<u>Transfers from General Fund To:</u>	<u>Amount</u>	<u>Source</u>
Child Development Fund	440,039	Unrestricted
Shone Farm Fund	150,000	Unrestricted
Parking Fund	180,000	Unrestricted
Retiree Benefits Fund	0	Unrestricted
	<u>\$770,039</u>	
<u>General Fund Other Outgo</u>		
Associated Students	10,000	Unrestricted (Vending Commissions)
Foundation	2,000	Unrestricted (Vending Commissions)
Fees Paid for Students	672,862	Unrestricted and Categorical Funds (EOPS, CTEA, etc.)
Appropriations for Contingencies	10,379,001	Unrestricted and Categorical Funds (EOPS, CTEA, etc.)
	<u>\$11,063,863</u>	
	<u>\$11,833,902</u>	

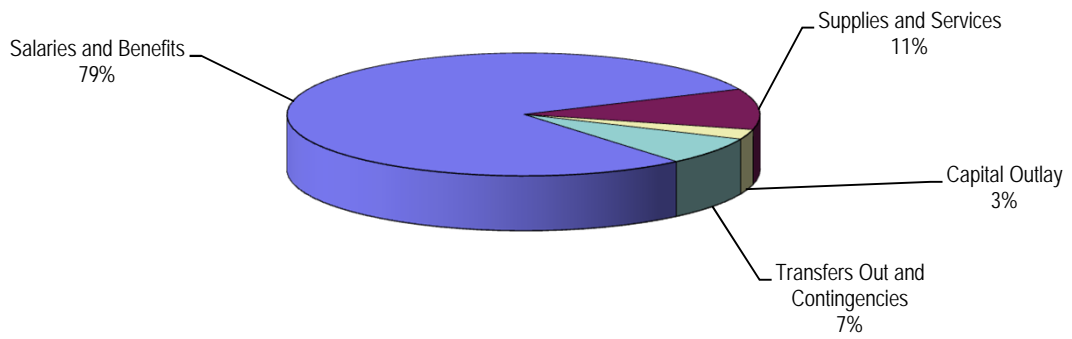
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2018/19 BUDGET**

REVENUE BY SOURCE



EXPENDITURES BY OBJECT



SANTA ROSA JUNIOR COLLEGE

GENERAL FUND FUND BALANCE DETAIL 2018/19 BUDGET

	BEGINNING	EST ENDING
	July 1, 2018	June 30, 2019
Reserved		
Revolving Cash	\$120,000	\$120,000
Stores Inventory	48,443	45,000
Prepaid Expenditures	213,613	200,000
Health Fee	0	0
Total Reserved	\$382,056	\$365,000
Unreserved		
Designated		
General Reserve (@ 5 % of Budget)	6,425,521	6,340,350
Total Designated	\$6,425,521	\$6,340,350
Undesignated	\$163,666	\$1,340,852
Total Unreserved	\$6,589,187	\$7,681,202
TOTAL FUND BALANCE	\$6,971,243	\$8,046,202

CAPITAL PROJECTS FUNDS

SANTA ROSA JUNIOR COLLEGE

CAPITAL PROJECTS FUND (41) 2018/19 BUDGET
--

	2017/18	2018/19
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$8,184,631	\$6,049,518
Revenue		
State Capital Outlay Projects	1,086,000	1,131,000
State Scheduled Maintenance	1,561,466	793,690
Prop 39 Clean Energy Act	498,237	629,442
Local		
Redevelopment Funds	947,545	
Other	134,033	17,000
Total Revenue	\$4,227,281	\$2,571,132
Transfers In		
TOTAL BUDGET RESOURCES	\$12,411,912	\$8,620,650
Expenditures		
State Capital Outlay Projects	1,086,000	1,131,000
State Scheduled Maintenance	1,561,466	793,690
Prop 39 Clean Energy Act	498,237	629,442
Redevelopment Projects	1,160,114	4,007,331
Local Projects	503,411	2,059,187
Total Expenditures	\$4,809,228	\$8,620,650
Transfers Out	1,553,166	
<i>Estimated Ending Fund Balance, June 30</i>	6,049,518	0
TOTAL BUDGET REQUIREMENTS	\$12,411,912	\$8,620,650

2018/19 CAPITAL PROJECTS FUND (41)

DETAIL FOR INFORMATION ONLY

	LOCAL	STATE
<i>Beginning Fund Balance, July 1</i>	\$6,049,518	\$0
Revenue		
State Capital Outlay Projects		1,131,000
State Scheduled Maintenance		793,690
Prop 39 Clean Energy Act		629,442
Local - Redevelopment & Other	17,000	
Total Revenue	\$17,000	\$2,554,132
Transfers In		
TOTAL BUDGET RESOURCES	\$6,066,518	\$2,554,132
Expenditures		
State Capital Outlay Projects		
Science, Technology, Engineering & Math (STEM)		1,131,000
Total State Capital Outlay Projects	\$0	\$1,131,000
State Scheduled Maintenance		
Public Safety Training Center Flooring		20,625
Roofing & HVAC Projects		650,055
To be determined		123,010
Total State Scheduled Maintenance	\$0	\$793,690
Prop 39 Clean Energy Act		
EMS Upgrade		64,169
Site Lighting Upgrade		13,427
To be determined		551,846
Total Prop 39 Clean Energy Act	\$0	\$629,442
Local Projects		
Redevelopment Projects - To be determined	4,007,331	
Other Local - To be determined	2,059,187	
Total Local Projects	\$6,066,518	\$0
Total Expenditures	\$6,066,518	\$2,554,132
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
TOTAL BUDGET REQUIREMENTS	\$6,066,518	\$2,554,132

SANTA ROSA JUNIOR COLLEGE

**MEASURE H - GENERAL OBLIGATION BOND PROJECTS FUND (44)
2018/19 BUDGET**

	2017/18 Actual	2018/19 Budget
<i>Beginning Fund Balance, July 1</i>	\$107,640,606	\$73,312,937
REVENUE		
Proceeds from Bond Sale / Series A		
Interest & Rebates	1,336,938	500,000
TOTAL BUDGET RESOURCES	\$108,977,544	\$73,812,937
EXPENDITURES		
Eligible Bond Program Costs	1,881,141	1,034,455
Program Planning and Project Development	1,215,353	1,633,520
<u>EXPANSION AND NEW CONSTRUCTION</u>		
Property Acquisition	589,652	13,816
Facility and Site Demolition	57,958	116,543
Swing Space	2,788,590	578,403
Demonstration Classrooms	31,600	219,025
Modular Classrooms on Elliott Avenue	1,045,724	8,954,276
Science, Technology, Engineering and Math (STEM) Building	307,098	3,732,047
Barnett Replacement		
Public Safety Training Center Advanced Labs & Classrooms	6,100	57,725
Lounibos Expansion		
Plover Phase II		
Petaluma Science Wing and CTE Building	398,048	5,860,752
Southwest Center Modulares		
Shone Farm Chemistry Laboratory & Upgrades	11,389	388,611
Parking and Traffic Improvements	57,358	2,642
Veteran's Affairs Expansion	9,098	113,879
<u>RENOVATION AND MODERNIZATION</u>		
Project Oversight	1,700	
Burbank Modernization	7,678,025	25,212,686
Health, PE & Wellness Center	302,120	96,696
Emeritus Renovation		
Petaluma Student Services & Food Service	185,876	300,665
PSTC Modernization	718,426	217,749
Garcia Modernization	213,559	786,441
Magini Renovation		50,000
Tauzer Gym Renovation		
Track Renovation	75,430	424,570
Miscellaneous Projects Greater Than \$50,000 Per Project (See Next Page)	668,961	723,468
Minor Projects Less Than \$50,000 Per Project	246,276	810,636
<u>INFORMATION TECHNOLOGY</u>		
Network Upgrade	766,275	1,427,586
Network Infrastructure Equipment	609,899	292,678
Instructional Computing	570,132	389,501
Faculty / Staff Computers	66,256	628,097
Technology Equipment Student Services/Business Services/HR	64,660	364,147
Student Information System	85,346	350
Health and Safety Learning Module		
Media	738,279	2,015,230
Library	546,160	84,026
<u>INFRASTRUCTURE, MAINTENANCE AND REPAIRS</u>		
Energy Conservation and Sustainability Projects (See Next Page)	11,128,787	9,008,579
Site Improvements (Signage/Fuel Storage/Bike Path/Herit Green)		
Miscellaneous Maint/Repairs Greater Than \$50,000 Per Project (See Next Page)	2,333,976	4,297,407
Minor Maintenance and Repairs Less Than \$50,000 Per Project	258,019	1,016,009
<u>HEALTH AND SAFETY IMPROVEMENTS</u>		
ADA Compliance		1,000,000
Access Control	7,336	89,584
Reserves		1,871,138
TOTAL EXPENDITURES	\$35,664,607	\$73,812,937
<i>Estimated Ending Fund Balance, June 30</i>	73,312,937	0
TOTAL BUDGET REQUIREMENTS	\$73,312,937	\$73,812,937

SANTA ROSA JUNIOR COLLEGE

MEASURE H - GENERAL OBLIGATION BOND PROJECTS FUND (44)

2018/19 BUDGET

ADDITIONAL DETAIL FOR INFORMATION ONLY

	2017/18	2018/19
	Actual	Budget
EXPENDITURE DETAIL - ENERGY CONSERVATION, SUSTAINABILITY PROJECTS, AND MISCELLANEOUS PROJECTS AND REPAIRS		
Energy Conservation and Sustainability Projects		
Cogeneration Plant Replacement	798,056	201,944
Electric Vehicle Charging Stations	3,465	46,868
Geothermal Burbank Plant	374,004	563,371
LED Lighting	79,690	709,363
Photovoltaic	9,496,195	7,102,348
Submetering	377,296	370,224
Sustainability Equipment	81	14,461
SUBTOTAL	11,128,787	9,008,579
Miscellaneous Projects Greater Than \$50,000 Per Project		
Bailey Kiosk	6,797	8,203
Bertolini Remodel	6,657	93,344
Button Building Remodel	56,303	332
Bailey Hall Remodel	52,195	73,070
Bussman Data Center Renovation	52,032	440,168
Bussman Remodel	62,264	2,170
Forsyth Remodel	2,110	
Garcia Remodel	21,645	3,687
Lounibos Remodel	18,900	
Pioneer Remodel	227,578	5,239
Plover Remodel	162,480	97,255
SUBTOTAL	668,961	723,468
Miscellaneous Maintenance/Repairs Greater Than \$50,000 Per Project		
Baker HVAC and Roof	1,250,293	177,250
Bech Lot Transformer Replacement	183,947	16,053
Bussman Roof		400,000
Groundwater Reclamation	13,644	1,153,798
Lounibos Roof		1,200,000
Petaluma Server Room A/C	160,220	
Petaluma Phase II Hot Water Leak		500,000
Public Safety Training Center Pavement Rehabilitation	412,810	3,368
Retro Commissioning	313,062	246,938
Tauzer Roof		600,000
SUBTOTAL	2,333,976	4,297,407
TOTAL EXPENDITURES	\$14,131,724	\$14,029,454

OTHER GOVERNMENTAL FUNDS

SANTA ROSA JUNIOR COLLEGE

INTEREST AND REDEMPTION FUND 2018/19 BUDGET
--

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 so the fund was being used to account for the revenue bonds associated with the Race Building. The Race revenue bonds were paid off in 2017 so the fund is being phased out.

	2017/18	2018/19
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$1,413,946	\$0
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest		
Total Revenue	\$0	\$0
Transfer from General Fund		
TOTAL BUDGET RESOURCES	\$1,413,946	\$0
Expenditures		
Services		
Principal		
Interest		
Total Expenditures	\$0	\$0
Transfer to General Fund	1,413,946	
<i>Estimated Ending Fund Balance, June 30</i>	0	0
TOTAL BUDGET REQUIREMENTS	\$1,413,946	\$0

SANTA ROSA JUNIOR COLLEGE

CHILD DEVELOPMENT FUND 2018/19 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.

	2017/18	2018/19
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$0	\$0
Revenue		
Federal Revenue		
Food Program	56,251	60,000
State Revenue		
Department of Education	765,341	745,476
Local Revenue		
Interest	474	
Parent Fees	41,014	60,000
Total Revenue	\$863,080	\$865,476
Transfer from General Fund	472,544	440,039
Transfer from Foundation	1,328	
TOTAL BUDGET RESOURCES	\$1,336,952	\$1,305,515
Expenditures		
Academic Salaries	48,113	88,550
Classified Salaries	797,273	726,696
Employee Benefits	415,047	411,749
Supplies	69,553	70,129
Services	5,638	5,855
Capital Outlay	1,328	1,350
Contingencies		1,186
Total Expenditures	\$1,336,952	\$1,305,515
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
TOTAL BUDGET REQUIREMENTS	\$1,336,952	\$1,305,515

SANTA ROSA JUNIOR COLLEGE

FARM OPERATIONS FUND 2018/19 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, olive oil, and other farm operations and to pay costs incurred in the farm's operation and maintenance.

	2017/18	2018/19
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$738,330	\$708,809
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Grape Sales	1,331,401	1,265,970
Farm Sales	130,834	79,392
Rental	150	280
Interest	10,868	1,500
Other	5,724	700
Total Revenue	\$1,478,977	\$1,347,842
Transfer from General Fund	150,000	150,000
TOTAL BUDGET RESOURCES	\$2,367,307	\$2,206,651
Expenditures		
Academic Salaries	4,554	4,392
Classified Salaries	375,629	411,753
Employee Benefits	157,895	178,334
Supplies	126,314	118,869
Services	705,724	732,922
Capital Outlay	288,382	166,015
Contingencies		10,000
Total Expenditures	\$1,658,498	\$1,622,285
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	708,809	584,366
TOTAL BUDGET REQUIREMENTS	\$2,367,307	\$2,206,651

SANTA ROSA JUNIOR COLLEGE

<p>AUXILIARY ENTERPRISE FUND 2018/19 BUDGET</p>
--

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

	2017/18	2018/19
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$1,503,153	\$45,403
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Food Service	77,729	100,000
Interest	23,540	5,000
Other Local	491	
Total Revenue	\$101,760	\$105,000
Transfer from Vending Fund		
Transfer from Bookstore		
TOTAL BUDGET RESOURCES	\$1,604,913	\$150,403
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies	22,422	15,500
Services	317,209	69,500
Capital Outlay	49,879	20,000
Total Expenditures	\$389,510	\$105,000
Transfer to General Fund	1,170,000	
<i>Estimated Ending Fund Balance, June 30</i>	45,403	45,403
TOTAL BUDGET REQUIREMENTS	\$1,604,913	\$150,403

SANTA ROSA JUNIOR COLLEGE

VENDING FUND 2018/19 BUDGET

This fund was established to record the commission income from vending machines on campus and related expenses. Effective July 1, 2018, the District has chosen to account for these revenues and expenses in the general fund.

	2017/18	2018/19
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$254,489	\$0
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	6,551	
Commissions	68,199	
Total Revenue	\$74,750	\$0
Transfers In		
TOTAL BUDGET RESOURCES	\$329,239	\$0
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies		
Services		
Capital Outlay		
Total Expenditures	\$0	\$0
Transfer to Associated Students and Foundation	12,000	
Transfer to General Fund	317,239	
<i>Estimated Ending Fund Balance, June 30</i>	0	0
TOTAL BUDGET REQUIREMENTS	\$329,239	\$0

SANTA ROSA JUNIOR COLLEGE

PARKING FUND 2018/19 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.

	2017/18	2018/19
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$0	\$53,946
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	-779	2,000
Parking Fees	1,762,091	1,911,000
Parking Fines	239,654	250,000
Other Local Revenue	12,588	
Total Revenue	\$2,013,554	\$2,163,000
Transfer from General Fund	340,000	180,000
TOTAL BUDGET RESOURCES	\$2,353,554	\$2,396,946
Expenditures		
Academic Salaries		
Classified Salaries	1,492,999	1,474,487
Employee Benefits	499,605	558,362
Supplies	21,597	21,835
Services	285,407	273,896
Capital Outlay		14,420
Total Expenditures	\$2,299,608	\$2,343,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	53,946	53,946
TOTAL BUDGET REQUIREMENTS	\$2,353,554	\$2,396,946

PROPRIETARY FUNDS

SANTA ROSA JUNIOR COLLEGE

SELF-INSURANCE FUND 2018/19 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.

	2017/18	2018/19
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$1,034,569	\$581,173
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Dental Premiums	1,736,002	1,725,000
Interest	13,653	5,000
Other Local Revenue	143,274	
Total Revenue	\$1,892,929	\$1,730,000
Transfer from General Fund		
TOTAL BUDGET RESOURCES	\$2,927,498	\$2,311,173
Expenditures		
Academic Salaries	16,399	
Classified Salaries		35,000
Employee Benefits	1,658	3,091
Supplies	3,739	5,500
Services - Dental and Liability Claims & Administration	1,787,844	1,800,205
Capital Outlay	5,684	28,000
Total Expenditures	\$1,815,324	\$1,871,796
Transfers Out	531,001	131,001
<i>Estimated Ending Fund Balance, June 30</i>	581,173	308,376
TOTAL BUDGET REQUIREMENTS	\$2,927,498	\$2,311,173

SANTA ROSA JUNIOR COLLEGE

RETIREE BENEFITS FUND 2018/19 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.

	2017/18	2018/19
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$4,083,554	\$3,080,391
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	47,390	20,000
Total Revenue	\$47,390	\$20,000
Transfers In	548,000	
TOTAL BUDGET RESOURCES	\$4,678,944	\$3,100,391
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits	1,598,553	1,800,000
Supplies		
Services		
Capital Outlay		
Total Expenditures	\$1,598,553	\$1,800,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	3,080,391	1,300,391
TOTAL BUDGET REQUIREMENTS	\$4,678,944	\$3,100,391

FIDUCIARY FUNDS

SANTA ROSA JUNIOR COLLEGE

<p>STUDENT REPRESENTATION FEE FUND 2018/19 BUDGET</p>
--

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.

	2017/18	2018/19
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$188,142	\$193,347
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	2,617	1,000
Student Representation Fees	43,434	40,000
Total Revenue	\$46,051	\$41,000
Transfers In		
TOTAL BUDGET RESOURCES	\$234,193	\$234,347
Expenditures		
Academic Salaries		
Classified Salaries	27,117	31,700
Employee Benefits	10,743	6,500
Supplies	-54	
Services		
Capital Outlay		
Total Expenditures	\$37,806	\$38,200
Transfer to General Fund	3,040	2,800
<i>Estimated Ending Fund Balance, June 30</i>	193,347	193,347
TOTAL BUDGET REQUIREMENTS	\$234,193	\$234,347

SANTA ROSA JUNIOR COLLEGE

STUDENT CENTER FEE FUND 2018/19 BUDGET

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.

	2017/18	2018/19
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$205,026	\$278,793
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	1,659	1,000
Student Center Fees	196,447	154,000
Total Revenue	\$198,106	\$155,000
Transfers In		
TOTAL BUDGET RESOURCES	\$403,132	\$433,793
Expenditures		
Academic Salaries		
Classified Salaries	80,698	93,303
Employee Benefits	29,070	31,341
Supplies	501	6,778
Services	14,070	23,578
Capital Outlay		
Total Expenditures	\$124,339	\$155,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	278,793	278,793
TOTAL BUDGET REQUIREMENTS	\$403,132	\$433,793