

SANTA ROSA JUNIOR COLLEGE



2020 - 2021
BUDGET



SANTA ROSA JUNIOR COLLEGE

**2020/21
BUDGET**

Presented to the Board of Trustees for Adoption

September 8, 2020

Office of Finance & Administrative Services

Kate Jolley

Vice President, Finance & Administrative Services

SANTA ROSA JUNIOR COLLEGE

BOARD OF TRUSTEES

BOARD OF TRUSTEES

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SANTA ROSA JUNIOR COLLEGE

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BUDGET ASSUMPTIONS

SANTA ROSA JUNIOR COLLEGE

**BUDGET
ASSUMPTIONS
2020/21 BUDGET**

MAJOR REVENUE ASSUMPTIONS

| | |
|---|-------------|
| * Budgeted district enrollment 19,451 FTES | |
| * 2020/21 COLA (0%) | \$ - |
| * Deficit on state funding (0.0%) | - |
| * Reduction in interest income from deferrals | (200,000) |
| * Revenue loss from COVID closure | (963,000) |
| * Elimination of STRS on Behalf | (3,625,466) |

MAJOR EXPENDITURE ASSUMPTIONS

| | |
|---|-------------|
| * 2020/21 negotiated increases to salary schedules | \$ 303,430 |
| * Lab equity increase | 1,000,000 |
| * Step/column salary adjustments | 886,960 |
| * Reduction to schedule of classes from Long Range Plan | (500,000) |
| * Increase to full time faculty for FON | 550,000 |
| * STRS rate decrease (17.1% to 16.15%) | (393,200) |
| * PERS rate increase (19.72% to 20.7%) | 261,870 |
| * Utilities, credit card fees and other uncontrollable cost increases | 490,000 |
| * Reduction to operating expenses from Long Range Plan | (500,000) |
| * Elections | 200,000 |
| * Reduction to non-instructional positions | (810,000) |
| * Health benefit increases | 671,380 |
| * Increase to transfer to Retiree Benefits | 200,000 |
| * Elimination of STRS on Behalf | (3,625,466) |

HISTORICAL DATA

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND REVENUE
2018/19**

| | Unrestricted | | Restricted | |
|---|----------------------|----------------------|---------------------|----------------------|
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| Federal Revenue | | | | |
| Career Technical Education Act | | | \$577,665 | \$577,665 |
| Hispanic Serving Institute | | | 675,540 | 531,558 |
| High School Equivalency Program | | | 474,343 | 490,915 |
| Other Federal Revenue | \$37,000 | \$64,006 | 1,765,208 | 1,386,563 |
| Total Federal Revenue | \$37,000 | \$64,006 | \$3,492,756 | \$2,986,701 |
| State Revenue | | | | |
| Adult Education | | | \$1,997,147 | \$1,083,517 |
| Basic Skills | | | 770,879 | 509,662 |
| Block Grant (carryover)/Instructional Equipment | | | 1,288,291 | 487,194 |
| Career Technical Education Survey | | | 2,229,164 | 1,068,694 |
| Disabled Student Programs & Services | | | 2,741,123 | 2,885,645 |
| Education Protection Act | \$14,650,000 | \$18,232,332 | | |
| Extended Opportunity Program & Services | | | 1,503,536 | 1,645,283 |
| General Apportionment | 32,613,880 | 22,880,695 | | |
| Innovation Award | | | 1,600,000 | 271,576 |
| Lottery Proceeds | 3,773,284 | 4,422,947 | | |
| Part-Time Faculty Support | 408,907 | 456,268 | | |
| Prop 39 | | | 1,034,049 | 1,034,049 |
| STRS On Behalf Payments | 3,156,536 | 3,156,321 | | |
| Strong Workforce Program | | | 7,486,557 | 3,536,662 |
| Student Equity | | | 2,297,952 | 1,948,843 |
| Student Financial Aid Administration | | | 569,681 | 569,681 |
| Student Success & Support Programs | | | 4,418,354 | 3,573,121 |
| Tax Relief & Other Subventions | 410,000 | 385,410 | | |
| Other State Revenue | 1,977,675 | 4,512,404 | 2,427,040 | 4,084,755 |
| Total State Revenue | \$56,990,282 | \$54,046,377 | \$30,363,773 | \$22,698,682 |
| Local Revenue | | | | |
| Commissions | \$650,000 | \$590,341 | | |
| Community Education & Contract Education | 973,000 | 839,335 | | |
| Enrollment Fees | 8,660,000 | 8,284,430 | | |
| Health Fees | | | 1,019,175 | \$999,840 |
| Non-Resident Tuition & Foreign Student Fees | 1,950,000 | 1,830,377 | 751,120 | 72,233 |
| Property Taxes | 53,600,000 | 58,645,144 | | |
| Sales & Rental of Facilities | 558,547 | 298,099 | | |
| Other Local Revenue | 4,127,123 | 4,720,725 | 1,512,910 | 740,421 |
| Total Local Revenue | \$70,518,670 | \$75,208,451 | \$3,283,205 | \$1,812,494 |
| Total Revenue | \$127,545,952 | \$129,318,834 | \$37,139,734 | \$27,497,877 |
| Transfers from Other Funds | 133,801 | 134,306 | | |
| Other Transfers In | 202,209 | 171,842 | 111,016 | 89,901 |
| Total Revenue and Transfers | \$127,881,962 | \$129,624,982 | \$37,250,750 | \$27,587,778 |
| Beginning Fund Balance, July 1 | | | | 6,971,243 |
| TOTAL BUDGET RESOURCES | | | | \$164,184,003 |

SANTA ROSA JUNIOR COLLEGE

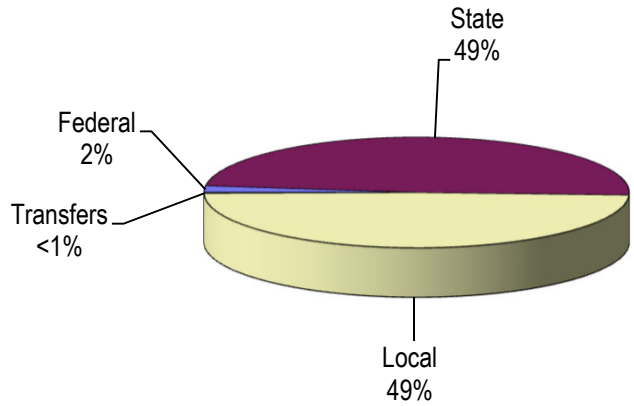
**GENERAL FUND EXPENDITURES
2018/19**

| | Unrestricted | | Restricted | |
|--|----------------------|----------------------|---------------------|----------------------|
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| Salaries and Benefits | | | | |
| Academic Salaries | \$55,704,388 | \$56,023,771 | \$4,681,936 | \$4,563,545 |
| Classified Salaries | 26,237,273 | 28,217,004 | 8,114,366 | 8,203,786 |
| Employee Benefits | 31,084,078 | 31,730,727 | 4,487,622 | 4,589,120 |
| Total Salaries and Benefits | \$113,025,739 | \$115,971,502 | \$17,283,924 | \$17,356,451 |
| Supplies and Services | | | | |
| Supplies | \$2,761,647 | \$2,167,201 | \$722,037 | \$719,152 |
| Services | 9,866,797 | 10,441,154 | 4,274,666 | 5,131,793 |
| Total Supplies and Services | \$12,628,444 | \$12,608,355 | \$4,996,703 | \$5,850,945 |
| Total Capital Outlay | \$178,368 | \$227,490 | \$4,110,673 | \$3,275,381 |
| Transfers and Other Outgo | | | | |
| Child Development Fund | \$440,039 | \$374,928 | | |
| Farm Fund | 150,000 | 150,000 | | |
| Parking Fund | 180,000 | 180,000 | | |
| Retiree Liability Fund | | | | |
| Grants/Student Fees | 35,551 | | \$637,311 | \$1,107,111 |
| Associated Students | 10,000 | 10,000 | | |
| Foundation | 2,000 | 2,000 | | |
| Contingencies | 156,862 | | 10,222,139 | |
| Total Transfers and Other Outgo | \$974,452 | \$716,928 | \$10,859,450 | \$1,107,111 |
| Total Expenditures, Transfers & Other Outgo | \$126,807,003 | \$129,524,275 | \$37,250,750 | \$27,589,888 |
| <i>Ending Fund Balance, June 30</i> | | | | 7,069,840 |
| TOTAL BUDGET REQUIREMENTS | | | | \$164,184,003 |

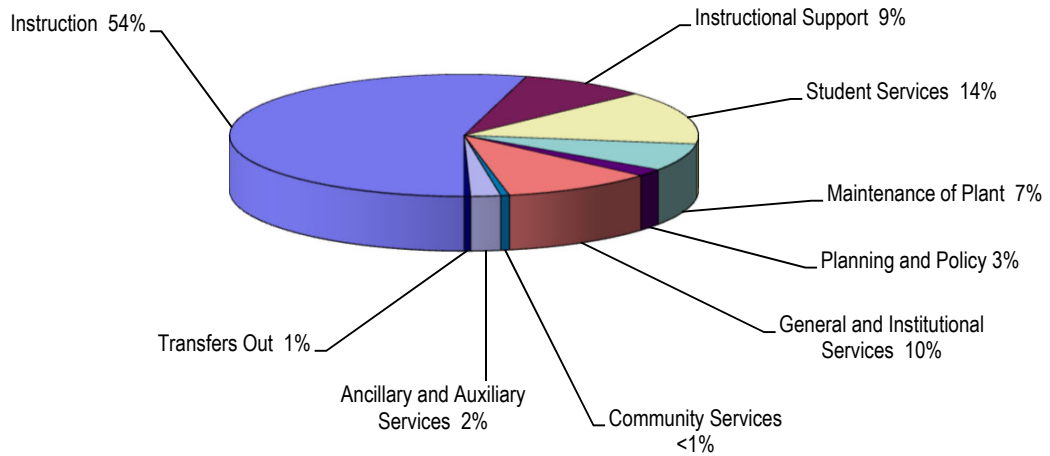
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2018/19 ACTUAL**

REVENUE BY SOURCE



EXPENDITURES BY FUNCTION



SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND REVENUE
2019/20**

| | Unrestricted | | Restricted | |
|---|----------------------|----------------------|---------------------|----------------------|
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| Federal Revenue | | | | |
| Career Technical Education Act | | | \$630,719 | \$630,719 |
| Hispanic Serving Institute | | | 143,981 | 143,981 |
| High School Equivalency Program | | | 481,928 | 451,413 |
| Other Federal Revenue | \$37,000 | \$70,495 | 1,632,998 | 2,319,599 |
| Total Federal Revenue | \$37,000 | \$70,495 | \$2,889,626 | \$3,545,712 |
| State Revenue | | | | |
| Adjunct Office Hour Reimbursement | \$1,200,000 | 1,200,000 | | |
| Adult Education | | | \$1,921,184 | 1,091,501 |
| Block Grant (carryover)/Instructional Equipment | | | 930,136 | 131,187 |
| Career Technical Education Survey | | | 3,027,620 | 1,160,470 |
| College Promise AB19 | | | 1,662,726 | 1,172,574 |
| Disabled Student Programs & Services | | | 2,894,898 | 2,832,583 |
| Education Protection Act | 18,633,975 | 14,551,290 | | |
| Extended Opportunity Program & Services | | | 1,595,278 | 1,664,438 |
| General Apportionment | 32,595,426 | \$27,539,538 | | |
| Guided Pathways | | | 627,203 | |
| Innovation Award | | | 1,328,424 | 623,993 |
| Lottery Proceeds | 4,122,728 | 3,613,464 | | |
| Microgrid Demonstration | | | 3,760,800 | -821,275 |
| Part-Time Faculty Support | 377,493 | 366,440 | | |
| STRS On Behalf Payments | 3,625,466 | | | |
| Strong Workforce Program | | | 5,126,044 | 3,285,973 |
| Student Equity & Achievement | | | 7,352,680 | 5,849,061 |
| Student Financial Aid Administration | | | 624,980 | 584,942 |
| Tax Relief & Other Subventions | 420,000 | 379,272 | | |
| Other State Revenue | 1,609,199 | 1,819,929 | 3,259,592 | 3,579,594 |
| Total State Revenue | \$62,584,287 | \$49,469,933 | \$34,111,565 | \$21,155,041 |
| Local Revenue | | | | |
| Commissions | \$600,000 | 468,179 | | |
| Community Education & Contract Education | 993,000 | 610,536 | | |
| Enrollment Fees | 8,230,000 | 7,020,757 | | |
| Health Fees | | | \$1,047,390 | \$744,985 |
| Non-Resident Tuition & Foreign Student Fees | 1,950,000 | 1,390,018 | 1,023,273 | 372,161 |
| Property Taxes | 53,518,500 | 64,002,981 | | |
| Sales & Rental of Facilities | 566,594 | 252,220 | | |
| Other Local Revenue | 4,205,625 | 2,698,278 | 1,568,526 | 451,446 |
| Total Local Revenue | \$70,063,719 | \$76,442,969 | \$3,639,189 | \$1,568,592 |
| Total Revenue | \$132,685,006 | \$125,983,397 | \$40,640,380 | \$26,269,345 |
| Transfers from Other Funds | 2,800 | 3,076 | | |
| Other Transfers In | 212,179 | 191,708 | 110,633 | 82,119 |
| Total Revenue and Transfers | \$132,899,985 | \$126,178,181 | \$40,751,013 | \$26,351,464 |
| Beginning Fund Balance, July 1 | | | | 7,069,840 |
| TOTAL BUDGET RESOURCES | | | | \$159,599,485 |

SANTA ROSA JUNIOR COLLEGE

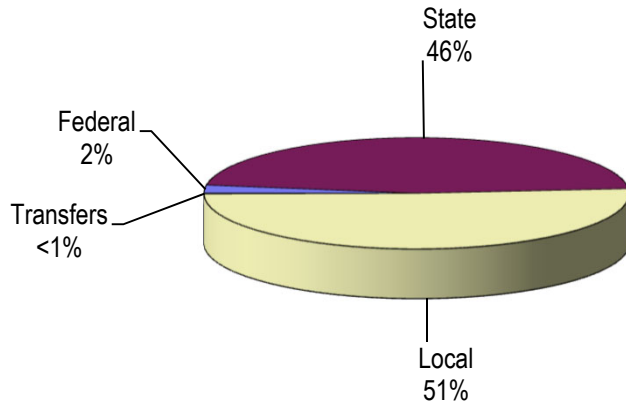
**GENERAL FUND EXPENDITURES
2019/20**

| | Unrestricted | | Restricted | |
|--|----------------------|----------------------|---------------------|----------------------|
| | BUDGET | ACTUAL | BUDGET | ACTUAL |
| Salaries and Benefits | | | | |
| Academic Salaries | \$56,431,494 | \$55,419,031 | \$4,911,432 | \$4,523,267 |
| Classified Salaries | 24,514,196 | 27,115,378 | 8,273,787 | 8,524,736 |
| Employee Benefits | 35,835,003 | 28,111,231 | 4,971,059 | 4,819,262 |
| Total Salaries and Benefits | \$116,780,693 | \$110,645,640 | \$18,156,278 | \$17,867,265 |
| Supplies and Services | | | | |
| Supplies | \$1,726,263 | \$1,827,133 | \$697,202 | \$527,387 |
| Services | 11,337,417 | 10,245,294 | 3,822,461 | 3,256,583 |
| Total Supplies and Services | \$13,063,680 | \$12,072,427 | \$4,519,663 | \$3,783,970 |
| Total Capital Outlay | \$178,935 | \$164,493 | \$7,300,748 | \$2,751,382 |
| Transfers and Other Outgo | | | | |
| Child Development Fund | \$440,039 | 361,118 | | |
| Farm Fund | 150,000 | 150,000 | | |
| Parking Fund | 180,000 | 610,000 | | |
| Retiree Liability Fund | 1,800,000 | 1,800,000 | | |
| Grants/Student Fees | 35,551 | 3,608 | \$966,175 | \$1,948,847 |
| Associated Students | 10,000 | 10,000 | | |
| Foundation | 2,000 | 2,000 | | |
| Contingencies | 269,554 | | 9,808,149 | |
| Total Transfers and Other Outgo | \$2,887,144 | \$2,936,726 | \$10,774,324 | \$1,948,847 |
| Total Expenditures, Transfers & Other Outgo | \$132,910,452 | \$125,819,286 | \$40,751,013 | \$26,351,464 |
| <i>Ending Fund Balance, June 30</i> | | | | 7,428,735 |
| TOTAL BUDGET REQUIREMENTS | | | | \$159,599,485 |

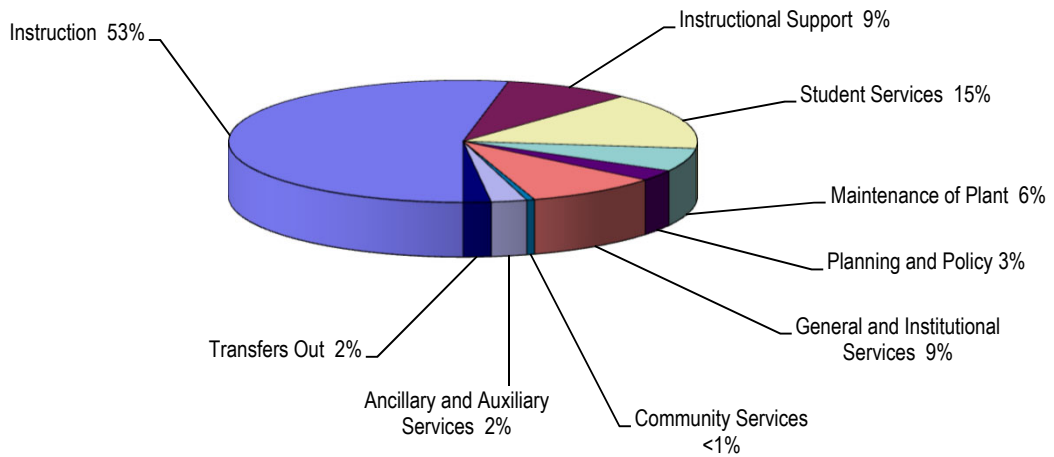
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2019/20 ACTUAL**

REVENUE BY SOURCE



EXPENDITURES BY FUNCTION



GENERAL FUND

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND REVENUE
2020/21 BUDGET**

| | Unrestricted | Restricted | Total |
|---|----------------------|---------------------|----------------------|
| Beginning Fund Balance, July 1 | | | \$7,428,735 |
| Federal Revenue | | | |
| Career Technical Education Act | | \$691,537 | \$691,537 |
| CARES Act | | 2,679,748 | \$2,679,748 |
| COVID-19 Response Block Grant | | 803,730 | \$803,730 |
| EDA Disaster Support Appropriation | | 7,120,000 | \$7,120,000 |
| Other Federal Revenue | \$42,000 | 2,697,529 | 2,739,529 |
| Total Federal Revenue | \$42,000 | \$13,992,544 | \$14,034,544 |
| State Revenue | | | |
| Adjunct Office Hour Reimbursement | \$1,200,000 | | \$1,200,000 |
| Adult Education | | \$1,831,587 | 1,831,587 |
| Block Grant (carryover)/Instructional Equipment | | 798,950 | 798,950 |
| Career Technical Education Survey | | 3,270,478 | 3,270,478 |
| College Promise AB19 | | 1,978,412 | 1,978,412 |
| COVID-19 Response Block Grant | | 1,166,981 | 1,166,981 |
| Disabled Student Programs & Services | | 2,807,935 | 2,807,935 |
| Education Protection Act | 21,521,778 | | 21,521,778 |
| Extended Opportunity Program & Services | | 1,432,567 | 1,432,567 |
| Full-time Faculty Hiring | 863,978 | | 863,978 |
| General Apportionment | 18,299,764 | | 18,299,764 |
| Innovation Award | | 703,872 | 703,872 |
| Lottery Proceeds | 4,122,728 | | 4,122,728 |
| Microgrid Demonstration | | 4,582,076 | 4,582,076 |
| Part-Time Faculty Support | 377,493 | | 377,493 |
| Strong Workforce Program | | 5,666,511 | 5,666,511 |
| Student Equity & Achievement | | 7,383,633 | 7,383,633 |
| Tax Relief & Other Subventions | 420,000 | | 420,000 |
| Other State Revenue | 1,025,415 | 5,129,596 | 6,155,011 |
| Total State Revenue | \$47,831,156 | \$36,752,598 | \$84,583,754 |
| Local Revenue | | | |
| Commissions | \$600,000 | | \$600,000 |
| Community Education & Contract Education | 993,000 | | 993,000 |
| Enrollment Fees | 7,706,350 | | 7,706,350 |
| Health Fees | | \$1,047,390 | 1,047,390 |
| Non-Resident Tuition & Foreign Student Fees | 1,950,000 | 868,312 | 2,818,312 |
| Property Taxes | 65,538,434 | | 65,538,434 |
| Sales & Rental of Facilities | 464,419 | | 464,419 |
| Other Local Revenue | 3,017,476 | 1,527,042 | 4,544,518 |
| Total Local Revenue | \$80,269,679 | \$3,442,744 | \$83,712,423 |
| Total Revenue | \$128,142,835 | \$54,187,886 | \$182,330,721 |
| Transfers from Other Funds | 2,520 | | 2,520 |
| Other Transfers In | 218,636 | 111,445 | 330,081 |
| Total Transfers | \$221,156 | \$111,445 | \$332,601 * |
| Total Revenue and Transfers | \$128,363,991 | \$54,299,331 | \$182,663,322 |
| TOTAL BUDGET RESOURCES | | | \$190,092,057 |

*Detail on Page 11

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND EXPENDITURES
2020/21 BUDGET**

| | Unrestricted | Restricted | Total |
|--|----------------------|---------------------|----------------------|
| Salaries and Benefits | | | |
| Academic Salaries | \$55,023,685 | \$4,594,619 | \$59,618,304 |
| Classified Salaries | 26,297,603 | 8,912,490 | 35,210,093 |
| Employee Benefits | 30,072,597 | 5,018,026 | 35,090,623 |
| Total Salaries and Benefits | \$111,393,885 | \$18,525,135 | \$129,919,020 |
| Supplies and Services | | | |
| Supplies | \$1,874,229 | \$684,736 | \$2,558,965 |
| Services | 11,688,788 | 5,892,331 | 17,581,119 |
| Total Supplies and Services | \$13,563,017 | \$6,577,067 | \$20,140,084 |
| Total Capital Outlay | \$171,866 | \$9,025,964 | \$9,197,830 |
| Transfers and Other Outgo | | | |
| Child Development Fund | \$423,128 | | \$423,128 |
| Farm Fund | 150,000 | | 150,000 |
| Parking Fund | 855,000 | \$300,000 | 1,155,000 |
| Retiree Liability Fund | 2,000,000 | | 2,000,000 |
| Grants/Student Fees | 552 | 1,072,406 | 1,072,958 |
| Student Government Assembly | 10,000 | | 10,000 |
| Foundation | 2,000 | | 2,000 |
| Contingencies | 190,294 | 18,798,759 | 18,989,053 |
| Total Transfers and Other Outgo | \$3,630,974 | \$20,171,165 | \$23,802,139* |
| Total Expenditures, Transfers & Other Outgo | \$128,759,742 | \$54,299,331 | \$183,059,073 |
| Ending Fund Balance, June 30 | | | 7,032,984 |
| TOTAL BUDGET REQUIREMENTS | | | \$190,092,057 |

*Detail on Page 11

SANTA ROSA JUNIOR COLLEGE

**DETAIL OF TRANSFERS AND OTHER OUTGO
2020/21 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 | | EH&S Specialist |
| Student Representation Fee Fund | 2,520 | Administrative Fee |
| Foundation | 35,000 | Ag Trust Instructional Support |
| Foundation | 14,500 | Choral / Long Support |
| Foundation | 39,023 | Doyle Library Support |
| Foundation | 9,067 | Mahoney Library Support |
| Foundation | 13,855 | Mary Ross donation to support Children's Center |
| Doyle Administration Account | 218,636 | Support for Scholarship Office |
| | <u>\$332,601</u> | |

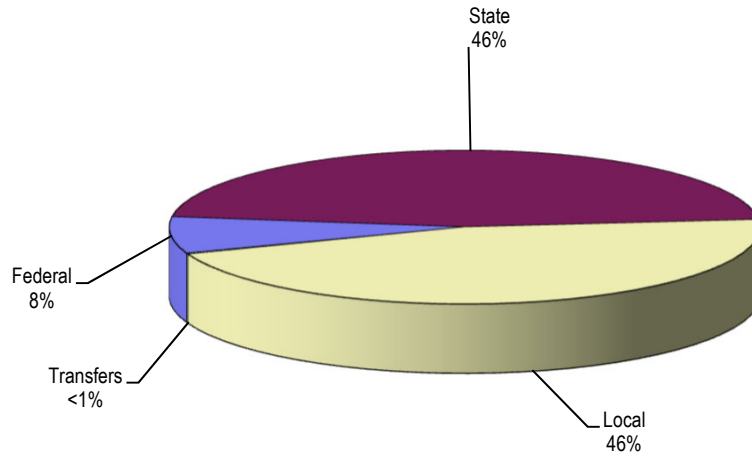
From General Fund (detail of figure found on Page 10)

| <u>Transfers from General Fund To:</u> | <u>Amount</u> | <u>Source</u> |
|--|----------------------------|---|
| Child Development Fund | 423,128 | Unrestricted |
| Shone Farm Fund | 150,000 | Unrestricted |
| Parking Fund | 1,155,000 | Unrestricted |
| Retiree Benefits Fund | 2,000,000 | Unrestricted |
| | <u>\$3,728,128</u> | |
| <u>General Fund Other Outgo</u> | | |
| Student Government Assembly | 10,000 | Unrestricted (Vending Commissions) |
| Foundation | 2,000 | Unrestricted (Vending Commissions) |
| Fees Paid for Students | 1,072,958 | Unrestricted and Categorical Funds (EOPS, CA Promise, etc.) |
| Appropriations for Contingencies | 18,989,053 | Unrestricted and Categorical Funds (SEA, CA Promise, etc.) |
| | <u>\$20,074,011</u> | |
| | <u>\$23,802,139</u> | |

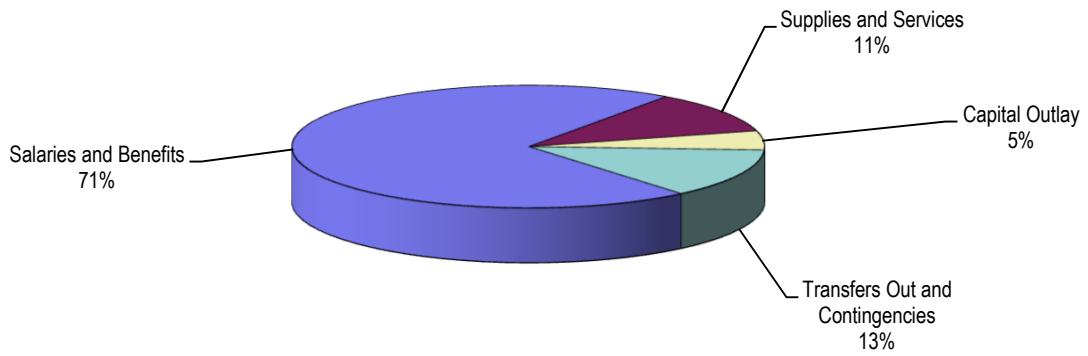
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2020/21 BUDGET**

REVENUE BY SOURCE



EXPENDITURES BY OBJECT



SANTA ROSA JUNIOR COLLEGE

| |
|---|
| GENERAL FUND FUND BALANCE DETAIL 2020/21 BUDGET |
|---|

| | BEGINNING FUND BALANCE | EST ENDING FUND BALANCE |
|-----------------------------------|---------------------------|----------------------------|
| | July 1, 2020 | June 30, 2021 |
| Reserved | | |
| Revolving Cash | \$119,960 | \$120,000 |
| Stores Inventory | 31,028 | 45,000 |
| Prepaid Expenditures | 173,399 | 200,000 |
| Health Fee | 0 | 0 |
| Total Reserved | \$324,387 | \$365,000 |
| Unreserved | | |
| Designated | | |
| General Reserve (@ 5 % of Budget) | 6,290,965 | 6,437,987 |
| Total Designated | \$6,290,965 | \$6,437,987 |
| Undesignated | \$813,383 | \$229,997 |
| Total Unreserved | \$7,104,348 | \$6,667,984 |
| TOTAL FUND BALANCE | \$7,428,735 | \$7,032,984 |

CAPITAL PROJECTS FUNDS

SANTA ROSA JUNIOR COLLEGE

**CAPITAL PROJECTS FUND (41)
2020/21 BUDGET**

| | 2019/20 | 2020/21 |
|---|--------------------|---------------------|
| | ACTUAL | BUDGET |
| <i>Beginning Fund Balance, July 1</i> | \$6,994,482 | \$7,991,984 |
| Revenue | | |
| State Capital Outlay Projects | | 30,882,000 |
| State Scheduled Maintenance | 738,488 | 66,532 |
| Prop 39 Clean Energy Act | 358,697 | 23,101 |
| Local | | |
| Redevelopment Funds | 1,221,877 | |
| Other | 304,010 | 120,000 |
| Total Revenue | \$2,623,072 | \$31,091,633 |
| Transfers In | | |
| TOTAL BUDGET RESOURCES | \$9,617,554 | \$39,083,617 |
| Expenditures | | |
| State Capital Outlay Projects | | 30,882,000 |
| State Scheduled Maintenance | 738,488 | 66,532 |
| Prop 39 Clean Energy Act | 358,697 | 23,101 |
| Redevelopment Projects | 308,323 | 5,997,067 |
| Local Projects | 220,062 | 2,114,917 |
| Total Expenditures | \$1,625,570 | \$39,083,617 |
| Transfers Out | | |
| <i>Estimated Ending Fund Balance, June 30</i> | 7,991,984 | 0 |
| TOTAL BUDGET REQUIREMENTS | \$9,617,554 | \$39,083,617 |

2020/21 CAPITAL PROJECTS FUND (41)
DETAIL FOR INFORMATION ONLY

| | LOCAL | STATE |
|--|--------------------|---------------------|
| <i>Beginning Fund Balance, July 1</i> | \$7,991,984 | \$0 |
| Revenue | | |
| State Capital Outlay Projects | | 30,882,000 |
| State Scheduled Maintenance | | 66,532 |
| Prop 39 Clean Energy Act | | 23,101 |
| Local - Redevelopment & Other | 120,000 | |
| Total Revenue | \$120,000 | \$30,971,633 |
| Transfers In | | |
| TOTAL BUDGET RESOURCES | \$8,111,984 | \$30,971,633 |
| Expenditures | | |
| State Capital Outlay Projects | | |
| Science, Technology, Engineering & Math (STEM) | | 30,882,000 |
| Total State Capital Outlay Projects | \$0 | \$30,882,000 |
| State Scheduled Maintenance | | |
| To be determined | | 66,532 |
| Total State Scheduled Maintenance | \$0 | \$66,532 |
| Prop 39 Clean Energy Act | | |
| To be determined | | 23,101 |
| Total Prop 39 Clean Energy Act | \$0 | \$23,101 |
| Local Projects | | |
| Redevelopment Projects - To be determined | 5,997,067 | |
| Other Local - To be determined | 2,114,917 | |
| Total Local Projects | \$8,111,984 | \$0 |
| Total Expenditures | \$8,111,984 | \$30,971,633 |
| Transfers Out | | |
| <i>Estimated Ending Fund Balance, June 30</i> | 0 | 0 |
| TOTAL BUDGET REQUIREMENTS | \$8,111,984 | \$30,971,633 |

SANTA ROSA JUNIOR COLLEGE

**MEASURE H - GENERAL OBLIGATION BOND PROJECTS FUND (44)
2020/21 BUDGET**

| | 2019/20 | 20/20/21 |
|---|----------------------|----------------------|
| | Actual | Budget |
| <i>Beginning Fund Balance, July 1</i> | \$8,401,913 | \$143,450,532 |
| REVENUE | | |
| Proceeds from Bond Sale / Series B | 180,000,000 | |
| Interest & Rebates | 1,990,573 | 1,500,000 |
| TOTAL BUDGET RESOURCES | \$190,392,486 | \$144,950,532 |
| EXPENDITURES | | |
| Eligible Bond Program Costs | 1,307,491 | 3,311,702 |
| Program Planning and Project Development | 663,105 | 3,368,713 |
| <u>EXPANSION AND NEW CONSTRUCTION</u> | | |
| W. Terry Lindley Center for Science, Technology, Engineering & Math (STEM) | 1,239,849 | 43,767,498 |
| Jeff Kunde Hall | 6,313,949 | 1,359,452 |
| Santa Rosa Southwest Center Modular Buildings | | 6,800,000 |
| Petaluma Campus Science Laboratory | 5,503,064 | 682,771 |
| Swing Space | 249,599 | |
| Property Acquisition | 552,928 | |
| Shone Farm Various Upgrades | 317,480 | 4,810,619 |
| Parking and Traffic Improvements | 79,692 | 3,625 |
| Public Safety Training Center Advanced Labs and Classrooms | 3,691 | 51,821 |
| Facility and Site Demolition | 54,540 | 914,662 |
| <u>RENOVATION AND MODERNIZATION</u> | | |
| Luther Burbank Auditorium Renovation | 10,116,566 | |
| Kinesiology, Athletics & Dance Renovations (Track, Pool, Fieldturf, Quinn & Haeh) | 6,645,429 | 18,132,608 |
| C. J. Tauzer Gym Renovation - Health, Physical Education & Wellness Center | 1,588 | 366,816 |
| Petaluma Campus Student Services and Food Service | 2,789,832 | 1,885,981 |
| Public Safety Training Center Modernization | 287,109 | 35,047 |
| A. M. Garcia Hall Renovation | | 4,418,659 |
| Peter W. Bussman Hall Modernization | 431,080 | 902,235 |
| Pioneer Hall Modernization | | 2,000,000 |
| Milo Baker Hall Renovation | | 2,000,000 |
| Albert Maggini Hall Modernization | | 1,600,000 |
| Lawrence A. Bertolini Hall Modernization | 59,095 | |
| Frank P. Doyle Library Modernization | 7,160 | 992,840 |
| Bernard C. Plover Hall Remodel | 527,523 | |
| Foundation Renovation | 132,407 | 617,593 |
| Miscellaneous Projects Greater Than \$50,000 Per Project (see Next Page) | 365,810 | 630,910 |
| Minor Projects Less Than \$50,000 Per Project | 124,724 | 1,302,578 |
| <u>INFORMATION TECHNOLOGY</u> | | |
| Instructional Computing | 868,211 | 3,832,783 |
| Student Information System | | 7,000,350 |
| Media Services | 643,435 | 4,249,448 |
| Faculty and Staff Computers | 398,892 | 2,839,577 |
| Frank P. Doyle and Herold Mahoney Libraries | 6,291 | 511,623 |
| Network Infrastructure Equipment | 810,986 | 1,598,328 |
| Network Upgrade | 74,912 | 739,266 |
| Equipment for Student Services, Administration, Human Resources, Police | 101,980 | 353,100 |
| <u>INFRASTRUCTURE, MAINTENANCE AND REPAIRS</u> | | |
| Energy Conservation and Sustainability Projects (See Next Page) | 1,350,559 | 10,868,795 |
| Miscellaneous Maint/Repairs Greater Than \$50,000 Per Project (See Next Page) | 2,638,210 | 1,354,240 |
| Minor Maintenance and Repairs Less Than \$50,000 Per Project | 360,475 | 2,463,586 |
| <u>HEALTH AND SAFETY IMPROVEMENTS</u> | | |
| Access Control | 1,914,292 | 2,485,851 |
| Americans with Disabilities Act (ADA) Compliance | | 498,981 |
| Reserves | | 6,198,474 |
| TOTAL EXPENDITURES | \$46,941,954 | \$144,950,532 |
| <i>Estimated Ending Fund Balance, June 30</i> | 143,450,532 | 0 |
| TOTAL BUDGET REQUIREMENTS | \$143,450,532 | \$144,950,532 |

SANTA ROSA JUNIOR COLLEGE

MEASURE H - GENERAL OBLIGATION BOND PROJECTS FUND (44)

2020/21 BUDGET

ADDITIONAL DETAIL FOR INFORMATION ONLY

| | 2019/20 Actual | 20/20/21 Budget |
|--|--------------------|---------------------|
| EXPENDITURE DETAIL - ENERGY CONSERVATION, SUSTAINABILITY PROJECTS, AND MISCELLANEOUS PROJECTS AND REPAIRS | | |
| Energy Conservation and Sustainability Projects | | |
| Photovoltaic | 250,958 | 209,034 |
| Submetering | 240,092 | 2,130,132 |
| LED Lighting | 240,900 | 685,953 |
| Cogeneration Plant Replacment | 33,757 | 7,668,404 |
| Geothermal Burbank | 540,514 | 172,822 |
| Sustainability Equipment | | 816 |
| Electric Vehicle Charging Stations | 44,338 | 1,634 |
| SUBTOTAL | \$1,350,559 | \$10,868,795 |
| Miscellaneous Projects Greater Than \$50,000 Per Project | | |
| Bussman Data Center Renovation | 115,834 | 97,257 |
| Doyle Remodel | 213,397 | 487,295 |
| Forsyth Remodel | 19,294 | |
| Shone Farm Harvest Facility | 17,285 | 46,358 |
| SUBTOTAL | \$365,810 | \$630,910 |
| Miscellaneous Maintenance/Repairs Greater Than \$50,000 Per Project | | |
| Baker HVAC and Roof | -91,666 | 114,365 |
| Burdo Boiler | 15,760 | |
| Groundwater Reclamation | 6,522 | 78,036 |
| Lounibos Roof | 642,186 | 86,266 |
| Maggini & Call Energy Control | 190,525 | 3,395 |
| Pedroncelli Roof | 4,627 | 408,308 |
| Petaluma Chiller | 56,502 | |
| Public Safety Training Center Roof/HVAC | 315,346 | 126,400 |
| Retro Commissioning | 295,013 | 53,086 |
| Shone Farm Ag Pavilion Roof | 1,049,973 | 22,255 |
| Switchgear | 51,395 | 461,200 |
| Tauzer Roof | 102,027 | 929 |
| SUBTOTAL | \$2,638,210 | \$1,354,240 |
| TOTAL EXPENDITURES | \$4,354,579 | \$12,853,945 |

OTHER GOVERNMENTAL FUNDS

SANTA ROSA JUNIOR COLLEGE

| |
|--|
| CHILD DEVELOPMENT FUND 2020/21 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.

| | 2019/20 | 2020/21 |
|---|--------------------|--------------------|
| | ACTUAL | BUDGET |
| <i>Beginning Fund Balance, July 1</i> | \$0 | \$0 |
| Revenue | | |
| Federal Revenue | | |
| Food Program | 36,430 | 45,000 |
| State Revenue | | |
| Department of Education | 920,921 | 907,000 |
| Local Revenue | | |
| Interest | -1,148 | |
| Parent Fees | 24,955 | 0 |
| Total Revenue | \$981,158 | \$952,000 |
| Transfer from General Fund | 361,118 | 423,128 |
| TOTAL BUDGET RESOURCES | \$1,342,276 | \$1,375,128 |
| Expenditures | | |
| Academic Salaries | 106,522 | 111,850 |
| Classified Salaries | 749,432 | 701,092 |
| Employee Benefits | 450,800 | 444,073 |
| Supplies | 32,567 | 54,770 |
| Services | 2,955 | 5,855 |
| Capital Outlay | | 1,350 |
| Contingencies | | 56,138 |
| Total Expenditures | \$1,342,276 | \$1,375,128 |
| Transfers Out | | |
| <i>Estimated Ending Fund Balance, June 30</i> | 0 | 0 |
| TOTAL BUDGET REQUIREMENTS | \$1,342,276 | \$1,375,128 |

SANTA ROSA JUNIOR COLLEGE

| |
|---|
| <p>FARM OPERATIONS FUND 2020/21 BUDGET</p> |
|---|

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.

| | 2019/20 | 2020/21 |
|---|--------------------|--------------------|
| | ACTUAL | BUDGET |
| <i>Beginning Fund Balance, July 1</i> | \$991,558 | \$1,123,515 |
| Revenue | | |
| Federal Revenue | | |
| State Revenue | | |
| Local Revenue | | |
| Grape Sales | 1,402,286 | 914,068 |
| Farm Sales | 87,617 | 51,260 |
| Rental | | 150 |
| Interest | 18,809 | 15,000 |
| Other | | |
| Total Revenue | \$1,508,712 | \$980,478 |
| Transfer from General Fund | 150,000 | 150,000 |
| TOTAL BUDGET RESOURCES | \$2,650,270 | \$2,253,993 |
| Expenditures | | |
| Academic Salaries | 10,227 | 1,000 |
| Classified Salaries | 396,219 | 417,755 |
| Employee Benefits | 176,530 | 203,806 |
| Supplies | 68,603 | 62,368 |
| Services | 748,570 | 771,257 |
| Capital Outlay | 126,606 | 113,400 |
| Contingencies | | 10,000 |
| Total Expenditures | \$1,526,755 | \$1,579,586 |
| Transfers Out | | |
| <i>Estimated Ending Fund Balance, June 30</i> | 1,123,515 | 674,407 |
| TOTAL BUDGET REQUIREMENTS | \$2,650,270 | \$2,253,993 |

SANTA ROSA JUNIOR COLLEGE

| |
|--|
| <p>AUXILIARY ENTERPRISE FUND 2020/21 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.

| | 2019/20 | 2020/21 |
|---|------------------|------------------|
| | ACTUAL | BUDGET |
| <i>Beginning Fund Balance, July 1</i> | \$98,358 | \$110,229 |
| Revenue | | |
| Federal Revenue | | |
| State Revenue | | |
| Local Revenue | | |
| Food Service | 40,297 | |
| Interest | 6,131 | 7,000 |
| Other Local | 5,000 | 10,000 |
| Total Revenue | \$51,428 | \$17,000 |
| Transfers In | | |
| TOTAL BUDGET RESOURCES | \$149,786 | \$127,229 |
| Expenditures | | |
| Academic Salaries | | |
| Classified Salaries | | |
| Employee Benefits | | |
| Supplies | 2,501 | |
| Services | 37,056 | 40,000 |
| Capital Outlay | | |
| Total Expenditures | \$39,557 | \$40,000 |
| Transfers Out | | |
| <i>Estimated Ending Fund Balance, June 30</i> | 110,229 | 87,229 |
| TOTAL BUDGET REQUIREMENTS | \$149,786 | \$127,229 |

SANTA ROSA JUNIOR COLLEGE

| |
|--------------------------------|
| PARKING FUND 2020/21 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.

| | 2019/20 | 2020/21 |
|---|--------------------|--------------------|
| | ACTUAL | BUDGET |
| <i>Beginning Fund Balance, July 1</i> | \$152,375 | \$77,423 |
| Revenue | | |
| Federal Revenue | | |
| State Revenue | | |
| Local Revenue | | |
| Interest | -1,729 | 2,000 |
| Parking Fees | 1,335,522 | 923,000 |
| Parking Fines | 105,985 | 150,000 |
| Other Local Revenue | 1,735 | |
| Total Revenue | \$1,441,513 | \$1,075,000 |
| Transfer from General Fund | 610,000 | 1,155,000 |
| TOTAL BUDGET RESOURCES | \$2,203,888 | \$2,307,423 |
| Expenditures | | |
| Academic Salaries | | |
| Classified Salaries | 1,447,893 | 1,407,951 |
| Employee Benefits | 506,283 | 560,281 |
| Supplies | 21,851 | 23,835 |
| Services | 150,438 | 223,513 |
| Capital Outlay | | 14,420 |
| Total Expenditures | \$2,126,465 | \$2,230,000 |
| Transfers Out | | |
| <i>Estimated Ending Fund Balance, June 30</i> | 77,423 | 77,423 |
| TOTAL BUDGET REQUIREMENTS | \$2,203,888 | \$2,307,423 |

PROPRIETARY FUNDS

SANTA ROSA JUNIOR COLLEGE

| |
|---------------------------------------|
| SELF-INSURANCE FUND 2020/21 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.

| | 2019/20 | 2020/21 |
|---|--------------------|--------------------|
| | ACTUAL | BUDGET |
| <i>Beginning Fund Balance, July 1</i> | \$160,396 | \$62,070 |
| Revenue | | |
| Federal Revenue | | |
| State Revenue | | |
| Local Revenue | | |
| Dental Premiums | 1,658,641 | 1,765,000 |
| Interest | 29,570 | 15,000 |
| Other Local Revenue | | |
| Total Revenue | \$1,688,211 | \$1,780,000 |
| Transfers In | | |
| TOTAL BUDGET RESOURCES | \$1,848,607 | \$1,842,070 |
| Expenditures | | |
| Academic Salaries | 73,956 | |
| Classified Salaries | 7,004 | 15,000 |
| Employee Benefits | 8,278 | 1,322 |
| Supplies | 1,027 | 5,500 |
| Services - Dental and Liability Claims & Administration | 1,695,536 | 1,790,000 |
| Capital Outlay | 736 | 5,000 |
| Total Expenditures | \$1,786,537 | \$1,816,822 |
| Transfers Out | | |
| <i>Estimated Ending Fund Balance, June 30</i> | 62,070 | 25,248 |
| TOTAL BUDGET REQUIREMENTS | \$1,848,607 | \$1,842,070 |

SANTA ROSA JUNIOR COLLEGE

| |
|---|
| RETIREE BENEFITS FUND 2020/21 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.

| | 2019/20 | 2020/21 |
|---|--------------------|--------------------|
| | ACTUAL | BUDGET |
| <i>Beginning Fund Balance, July 1</i> | \$1,606,997 | \$1,521,145 |
| Revenue | | |
| Federal Revenue | | |
| State Revenue | | |
| Local Revenue | | |
| Interest | 18,218 | 20,000 |
| Total Revenue | \$18,218 | \$20,000 |
| Transfer from General Fund | 1,800,000 | 2,000,000 |
| TOTAL BUDGET RESOURCES | \$3,425,215 | \$3,541,145 |
| Expenditures | | |
| Academic Salaries | | |
| Classified Salaries | | |
| Employee Benefits | 1,904,070 | 2,000,000 |
| Supplies | | |
| Services | | |
| Capital Outlay | | |
| Total Expenditures | \$1,904,070 | \$2,000,000 |
| Transfers Out | | |
| <i>Estimated Ending Fund Balance, June 30</i> | 1,521,145 | 1,541,145 |
| TOTAL BUDGET REQUIREMENTS | \$3,425,215 | \$3,541,145 |

FIDUCIARY FUNDS

SANTA ROSA JUNIOR COLLEGE

| |
|--|
| <p>STUDENT REPRESENTATION FEE FUND 2020/21 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.

| | 2019/20 | 2020/21 |
|---|------------------|------------------|
| | ACTUAL | BUDGET |
| <i>Beginning Fund Balance, July 1</i> | \$191,449 | \$187,140 |
| Revenue | | |
| Federal Revenue | | |
| State Revenue | | |
| Local Revenue | | |
| Interest | 3,790 | 1,000 |
| Student Representation Fees | 41,964 | 36,000 |
| Total Revenue | \$45,754 | \$37,000 |
| Transfers In | | |
| TOTAL BUDGET RESOURCES | \$237,203 | \$224,140 |
| Expenditures | | |
| Academic Salaries | | |
| Classified Salaries | 31,293 | 48,883 |
| Employee Benefits | 12,474 | 21,081 |
| Supplies | | |
| Services | 3,220 | 600 |
| Capital Outlay | | |
| Total Expenditures | \$46,987 | \$70,564 |
| Transfer to General Fund | 3,076 | 2,520 |
| <i>Estimated Ending Fund Balance, June 30</i> | 187,140 | 151,056 |
| TOTAL BUDGET REQUIREMENTS | \$237,203 | \$224,140 |

SANTA ROSA JUNIOR COLLEGE

| |
|---|
| STUDENT CENTER FEE FUND 2020/21 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.

| | 2019/20 | 2020/21 |
|---|------------------|------------------|
| | ACTUAL | BUDGET |
| <i>Beginning Fund Balance, July 1</i> | \$265,274 | \$271,186 |
| Revenue | | |
| Federal Revenue | | |
| State Revenue | | |
| Local Revenue | | |
| Interest | 5,604 | 1,000 |
| Student Center Fees | 151,509 | 83,000 |
| Total Revenue | \$157,113 | \$84,000 |
| Transfers In | | |
| TOTAL BUDGET RESOURCES | \$422,387 | \$355,186 |
| Expenditures | | |
| Academic Salaries | | |
| Classified Salaries | 96,671 | 58,688 |
| Employee Benefits | 40,860 | 44,597 |
| Supplies | | |
| Services | 13,670 | 16,800 |
| Capital Outlay | | |
| Total Expenditures | \$151,201 | \$120,085 |
| Transfers Out | | |
| <i>Estimated Ending Fund Balance, June 30</i> | 271,186 | 235,101 |
| TOTAL BUDGET REQUIREMENTS | \$422,387 | \$355,186 |