

# SANTA ROSA JUNIOR COLLEGE



2024 - 2025  
BUDGET



# SANTA ROSA JUNIOR COLLEGE

**2024/25  
BUDGET**

**Presented to the Board of Trustees for Adoption**

**September 10, 2024**

**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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September 10, 2024

Dear Board of Trustees:

The state's continued investment in community colleges represents more than a financial allocation; it is a steadfast commitment to California's future prosperity and social equity. As higher education evolves to meet new challenges, the Sonoma County Junior College District continues to play a pivotal role in driving opportunity and growth for our community. Known throughout our county as Santa Rosa Junior College (SRJC), along with our partners in higher education, serves as a vital catalyst for upward mobility, particularly for underrepresented populations including first-generation college students, individuals from economically challenged backgrounds, and communities of color. SRJC serves as the greatest equalizer to possibility for those aiming to enhance their skills, pursue advanced degrees, or transition into rewarding careers. Amid technological advancements and economic shifts, maintaining strong state funding support is crucial to ensure SRJC can continue providing accessible, high-quality education that equips our students with the tools to navigate and thrive in tomorrow's workforce.

I am pleased to see in the 2024/25 Budget Act that the Governor continues to support community colleges despite the fiscal challenges at the state level. The budget continues to be framed around the multi-year roadmap that creates goals and expectations for all higher education segments. These include increasing student completion, intersegmental collaboration, and transfers, decreasing units to completions, closing equity gaps, supporting and participating in statewide initiatives, and improving workforce preparedness.

Details of the State's 2024/25 budget affecting community colleges are:

Unrestricted On-going

- 1.07% COLA to the Student-Centered Funding Formula (SCFF)
- 0.50% growth funding for the SCFF

Restricted (On-going)

- 1.07% COLA for various categorical programs, including Adult Education, CalWORKS, DSPS, EOPS programs, Apprenticeship, and mandated costs

Restricted (One-time)

- \$12 million to expand the eTranscript California across all districts
- \$20 million for financial aid assistance to support workload and other needs due to FAFSA delays
- Continued \$10 million for the second year of the LGBTQ+ Pilot Program
- \$6 million for the Mapping Articulated Pathways for Credit for Prior Learning Demonstration project
- Reallocated \$65 million (for five years) of Strong Workforce (SWP) general allocations to:
  - \$60 million to SWP for Nursing expansion, this will be through a competitive grant process
  - \$5 million to SWP Pathways for Learners of Low-Income Demonstration project
- Pulled back \$18.8 million in 2020 SWP funds and \$21.3 million in unspent Student Success Completion Grants.

- Increased the reimbursement for Part Time Faculty Office Hours from 50% to 90%, however provides no additional funding
- Reverted \$485 million in Learning Aligned Employment Program funds.
- The 2023/24 Budget Act contained language requiring funds previously allocated in Rounds 1 and 2 for the Student Housing Program, including the \$15 million received by SRJC, to revert to the State and require Districts to locally issue revenue bonds to fund the student housing projects. The 2024/25 Budget Act transfers the issuance of the revenue bonds to the State. Because of the Public-Private Partnership structure SRJC is in, it is not eligible to participate in lease revenue bond financing structure so the 2024/25 Budget Act funds our State Student Housing Funds from redirected State annual rent subsidy funds.

The District again realized significant savings from various areas and received additional funding for the current and prior years from the state. Because of this, the District is realizing an increase of \$8.9 million to the 2023/24 General Fund ending fund balance. This raises it to \$42.06 million, which represents an ending fund balance of 26.7%, comfortably above the newly recommended minimum fund balance of 16.67%, which is equivalent to two months of expenditures.

As I announced at Professional Development Activities Day, a priority of the District for 2024/25 is fiscal sustainability. While we continue to work towards growth recovery, we plan to use fund balance to help bridge the fiscal gap in 2024/25 and ensure consistent support for our District and students. This will reduce our fund balance by \$6.06 million, reducing it to \$36 million or 21.7%, still above the recommended threshold. The 2024/25 year sets the floor for our state funding into the future so the next few years will be critical as we continue to increase enrollment and retention from 13,775 Full Time Equivalent Students (FTES) in 2023/24 back to our planned levels of 17,500 FTES. To support those efforts, the District is pausing any previously planned reductions for 2024/25 under the long-range plan and I intend to conduct new long range fiscal planning and a new resource allocation model that aligns with our goals and values.

I want to express my sincere appreciation for all the hard budget work done by the college community and the members of the Planning and Budget Council. SRJC continues to be student and mission centered, and this budget book represents the collective community's effort to continue our work for financial stability and academic excellence for future generations.

Sincerely,



Dr Angélica Garcia  
Superintendent/President

## **BUDGET ASSUMPTIONS**

**SANTA ROSA JUNIOR COLLEGE**

**BUDGET  
ASSUMPTIONS  
2024/25 BUDGET**

**MAJOR REVENUE ASSUMPTIONS**

- \* Budgeted district enrollment 14,533 FTES
- \* Actual district enrollment 13,775 FTES
- \* 2024/25 COLA \$1,469,300 (1.07%)
- \* Apportionment loss (\$6,615,800)
- \* Interest revenue increase \$700,000
- \* Decrease in Lottery Revenue / Mandated Cost Reimbursement (\$812,400)
- \* Decrease revenue for Student IDs (\$34,000)

**MAJOR EXPENDITURE ASSUMPTIONS**

* 2024/25 increases to salary schedules	\$	3,331,100
* Salary adjustments for steps		832,150
* PERS rate increase (26.68% to 27.05%)		113,970
* Health benefits increase		1,232,680
* Uncontrollable cost increases		620,850
* Increase in transfer to Retiree Benefits Fund		100,000
* Election costs		100,000
* PRPP increase		-
* Elimination of ERI payment		(1,651,000)
* Elimination of one time funds		(2,750,000)



## **HISTORICAL DATA**

**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND REVENUE  
2022/23**

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Federal Revenue</b>				
Higher Ed Emergency Relief Fund			4,096,933	4,096,933
Career Technical Education Act			594,477	710,110
Avanzando			2,153,924	761,306
Lanzamiento			1,042,364	586,614
Other Federal Revenue	47,000	60,089	2,156,518	1,737,403
<b>Total Federal Revenue</b>	<b>\$47,000</b>	<b>\$60,089</b>	<b>\$10,044,216</b>	<b>\$7,892,366</b>
<b>State Revenue</b>				
Associate Office Hour Reimbursement	1,200,000	1,759,842		
Adult Education			2,151,355	1,188,814
Career Technical Education Survey			3,336,121	2,394,098
College Promise AB19			1,980,515	939,810
COVID-19 Response Block Grant			13,628,928	114,409
Disabled Student Programs & Services			3,815,596	3,315,621
Education Protection Act	29,958,854	22,810,829		
Enrollment and Retention Funds			4,475,590	352,046
Extended Opportunity Program & Services			2,149,258	1,930,240
Full-time Faculty Hiring	2,664,330	2,664,330		
General Apportionment	24,708,877	28,602,442		
Instructional Equipment			8,973,297	3,385,458
Learning Aligned Employment Program			2,485,353	1,617
Lottery Revenue	4,663,449	6,559,727		
Microgrid Demonstration			2,929,109	518,211
Part-Time Faculty Support	466,059	459,960		
Strong Workforce Program			6,256,239	3,099,124
Student Equity & Achievement			8,851,423	5,252,591
Tax Relief & Other Subventions	311,500	351,735		
Other State Revenue	1,125,688	1,476,914	9,997,270	3,527,042
<b>Total State Revenue</b>	<b>\$65,098,757</b>	<b>\$64,685,779</b>	<b>\$71,030,054</b>	<b>\$26,019,081</b>
<b>Local Revenue</b>				
Commissions	600,000	296,881		
Community Education & Contract Education	714,000	374,168		
Enrollment Fees	6,333,168	6,472,171		
Health Fees			1,047,390	786,772
Non-Resident Tuition & Capital Outlay Fees	1,882,440	1,796,646	1,202,247	7,200
PG&E Settlement			1,000,000	
Property Taxes	72,356,815	75,648,066		
Rental of Facilities & Sales	697,252	606,591		
Interest	250,000	1,073,789		
Other Local Revenue	3,709,826	1,478,713	2,166,475	1,682,988
<b>Total Local Revenue</b>	<b>\$86,543,501</b>	<b>\$87,747,025</b>	<b>\$5,416,112</b>	<b>\$2,476,960</b>
<b>Total Revenue</b>	<b>\$151,689,258</b>	<b>\$152,492,893</b>	<b>\$86,490,382</b>	<b>\$36,388,407</b>
Transfers from Other Funds	2,520	4,651		
Other Transfers In	190,000	169,985	443,730	422,547
<b>Total Transfers</b>	<b>\$192,520</b>	<b>\$174,636</b>	<b>\$443,730</b>	<b>\$422,547</b>
<b>Total Revenue and Transfers</b>	<b>\$151,881,778</b>	<b>\$152,667,529</b>	<b>\$86,934,112</b>	<b>\$36,810,954</b>
<i>Beginning Fund Balance, July 1</i>				24,864,419
<b>TOTAL BUDGET RESOURCES</b>				<b>\$214,342,902</b>

**SANTA ROSA JUNIOR COLLEGE**

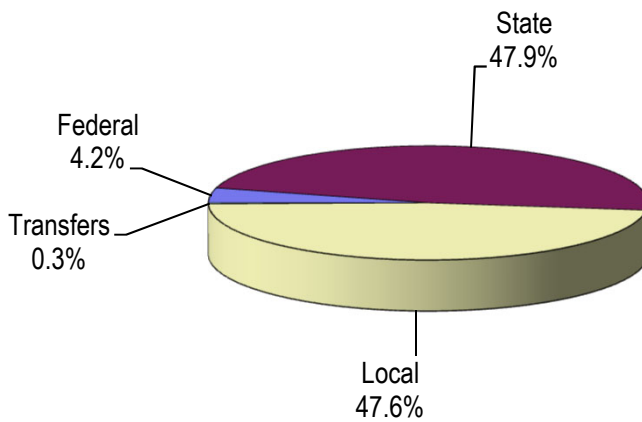
<b>GENERAL FUND EXPENDITURES</b> 2022/23
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	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Salaries and Benefits</b>				
Academic Salaries	65,213,217	58,541,383	5,401,338	4,513,723
Classified Salaries	28,723,408	28,233,575	10,671,300	10,370,428
Employee Benefits	36,658,246	35,608,543	5,717,385	5,768,704
<b>Total Salaries and Benefits</b>	<b>\$130,594,871</b>	<b>\$122,383,501</b>	<b>\$21,790,023</b>	<b>\$20,652,855</b>
<b>Supplies and Services</b>				
Supplies	1,744,391	1,642,201	870,830	897,457
Services	13,723,933	11,940,018	7,009,582	5,230,688
<b>Total Supplies and Services</b>	<b>\$15,468,324</b>	<b>\$13,582,219</b>	<b>\$7,880,412</b>	<b>\$6,128,145</b>
<b>Total Capital Outlay</b>	<b>\$208,430</b>	<b>\$1,928,646</b>	<b>\$15,505,210</b>	<b>\$6,615,070</b>
<b>Transfers and Other Outgo</b>				
Child Development Fund	443,128	247,430		
Farm Fund	105,000	105,000		
Parking Fund	180,000	180,000		
Auxillary Enterprise Fund		300,000		
Capital Projects		1,500,000		
Self Insurance Fund		400,000		
Retiree Liability Fund	2,500,000	3,752,000		
Grants/Student Fees	552		2,001,794	1,839,814
Federal HEERF Revenue Backfill				1,394,845
Contingencies and Other Outgo	596,656	183,000	39,756,673	
<b>Total Transfers and Other Outgo</b>	<b>\$3,825,336</b>	<b>\$6,667,430</b>	<b>\$41,758,467</b>	<b>\$3,234,659</b>
<b>Total Expenditures, Transfers &amp; Other Outgo</b>	<b>\$150,096,961</b>	<b>\$144,561,796</b>	<b>\$86,934,112</b>	<b>\$36,630,729</b>
<b>Ending Fund Balance, June 30</b>				33,150,377
<b>TOTAL BUDGET REQUIREMENTS</b>				<b>\$214,342,902</b>

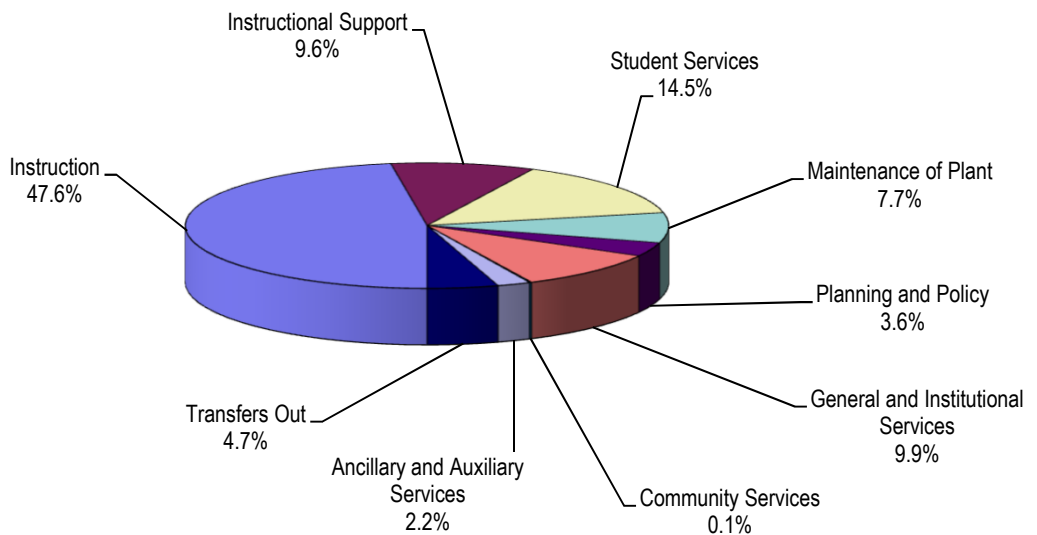
**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND  
2022/23 ACTUAL**

**REVENUE BY SOURCE**



**EXPENDITURES BY FUNCTION**



**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND REVENUE  
2023/24**

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Federal Revenue</b>				
Career Technical Education Act			581,548	581,548
Avanzando			1,818,779	1,051,380
Lanzamiento			963,274	571,192
Other Federal Revenue	52,000	72,346	1,938,505	1,960,169
<b>Total Federal Revenue</b>	<b>\$52,000</b>	<b>\$72,346</b>	<b>\$5,302,106</b>	<b>\$4,164,289</b>
<b>State Revenue</b>				
Associate Office Hour Reimbursement	1,200,000	1,630,144		
Adult Education			2,257,439	1,412,288
Career Technical Education Survey			3,589,195	2,292,945
College Promise AB19			2,346,449	1,175,415
COVID-19 Response Block Grant			885,591	288,241
Disabled Student Programs & Services			4,086,214	3,851,895
Education Protection Act	29,958,854	24,107,112		
Enrollment and Retention Funds			3,923,888	1,649,156
Extended Opportunity Program & Services			2,678,577	2,489,647
Full-time Faculty Hiring	2,664,330	2,664,330		
General Apportionment	34,404,534	34,025,547		
Guided Pathways			1,365,793	53,100
Homeless and Housing Insecurity Grant			1,361,333	202,421
Instructional Equipment			4,051,566	279,578
Learning Aligned Employment Program			2,483,736	22,298
Lottery Revenue	4,959,223	6,134,778		
Microgrid Demonstration			2,692,926	86,181
Part-Time Faculty Support	459,960	439,086		
Strong Workforce Program			9,760,840	3,775,030
Student Equity & Achievement			10,332,039	5,642,837
Tax Relief & Other Subventions	300,000	328,338		
Other State Revenue	1,779,147	1,701,671	7,493,042	5,200,062
<b>Total State Revenue</b>	<b>\$75,726,048</b>	<b>\$71,031,005</b>	<b>\$59,308,628</b>	<b>\$28,421,094</b>
<b>Local Revenue</b>				
Commissions	400,000	19,055		
Contract Education	190,000	314,719		
Enrollment Fees	6,315,031	6,476,488		
Health Fees			916,739	970,110
Non-Resident Tuition & Capital Outlay Fees	1,923,741	1,583,471	1,244,094	117,726
PG&E Settlement			2,000,000	160,708
Property Taxes	72,356,815	79,226,015		
Rental of Facilities & Sales	632,836	74,008		
Interest	800,000	2,237,296		
Other Local Revenue	3,095,145	1,897,663	3,389,993	1,977,412
<b>Total Local Revenue</b>	<b>\$85,713,568</b>	<b>\$91,828,715</b>	<b>\$7,550,826</b>	<b>\$3,225,956</b>
<b>Total Revenue</b>	<b>\$161,491,616</b>	<b>\$162,932,066</b>	<b>\$72,161,560</b>	<b>\$35,811,339</b>
Transfers from Other Funds	2,520	5,622		
Other Transfers In	190,000	211,544	436,396	
<b>Total Transfers</b>	<b>\$192,520</b>	<b>\$217,166</b>	<b>\$436,396</b>	<b>\$0</b>
<b>Total Revenue and Transfers</b>	<b>\$161,684,136</b>	<b>\$163,149,232</b>	<b>\$72,597,956</b>	<b>\$35,811,339</b>
<i>Beginning Fund Balance, July 1</i>				33,150,377
<b>TOTAL BUDGET RESOURCES</b>				<b>\$232,110,948</b>

**SANTA ROSA JUNIOR COLLEGE**

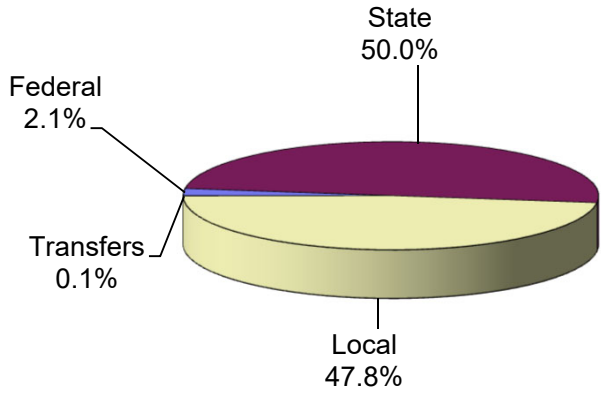
GENERAL FUND EXPENDITURES 2023/24
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	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Salaries and Benefits</b>				
Academic Salaries	66,070,581	64,316,571	5,587,508	4,757,391
Classified Salaries	31,952,890	31,638,446	10,760,049	10,401,590
Employee Benefits	38,698,732	38,686,816	6,412,894	6,268,670
<b>Total Salaries and Benefits</b>	<b>\$136,722,203</b>	<b>\$134,641,833</b>	<b>\$22,760,451</b>	<b>\$21,427,651</b>
<b>Supplies and Services</b>				
Supplies	2,583,262	2,226,909	862,654	1,115,306
Services	16,248,862	13,555,590	9,132,370	6,694,771
<b>Total Supplies and Services</b>	<b>\$18,832,124</b>	<b>\$15,782,499</b>	<b>\$9,995,024</b>	<b>\$7,810,077</b>
<b>Total Capital Outlay</b>	<b>\$1,059,018</b>	<b>\$778,959</b>	<b>\$11,139,669</b>	<b>\$3,969,262</b>
<b>Transfers and Other Outgo</b>				
Child Development Fund	389,685	301,820		
Farm Fund	105,000	105,000		
Parking Fund	180,000	180,000		
Student Government Assembly		3,000		
Retiree Liability Fund	2,600,000	2,600,000		
Grants/Student Fees	552		2,143,348	2,447,479
Contingencies and Other Outgo	630,254	236	26,559,464	
<b>Total Transfers and Other Outgo</b>	<b>\$3,905,491</b>	<b>\$3,190,056</b>	<b>\$28,702,812</b>	<b>\$2,447,479</b>
<b>Total Expenditures, Transfers &amp; Other Outgo</b>	<b>\$160,518,836</b>	<b>\$154,393,347</b>	<b>\$72,597,956</b>	<b>\$35,654,469</b>
<i>Ending Fund Balance, June 30</i>				42,063,132
<b>TOTAL BUDGET REQUIREMENTS</b>				<b>\$232,110,948</b>

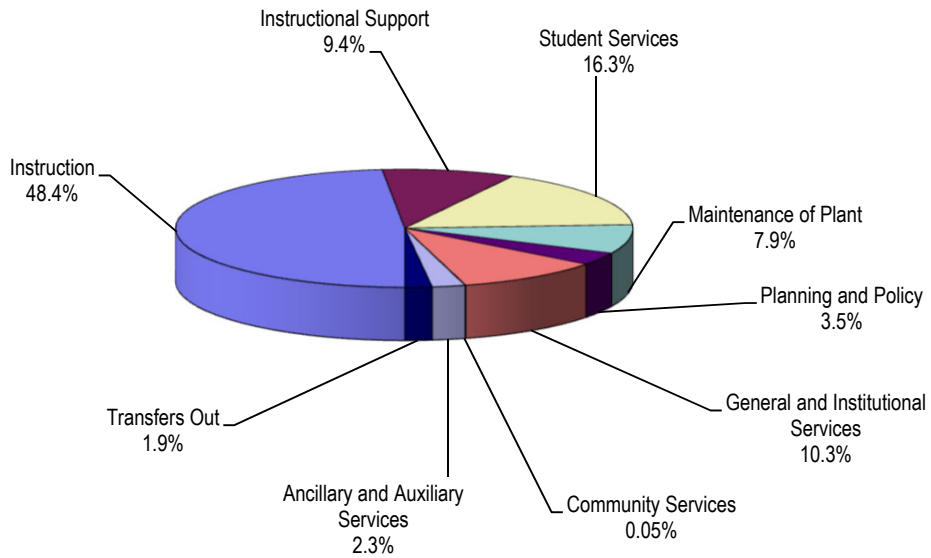
**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND  
2023/24 ACTUAL**

**REVENUE BY SOURCE**



**EXPENDITURES BY FUNCTION**



**GENERAL FUND**



**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND REVENUE  
2024/25 BUDGET**

	Unrestricted	Restricted	Total
<b>Beginning Fund Balance, July 1</b>			42,063,132
<b>Federal Revenue</b>			
Career Technical Education Act		659,756	659,756
Avanzando		1,718,907	1,718,907
Lanzamiento		925,904	925,904
Other Federal Revenue	62,000	3,149,520	3,211,520
<b>Total Federal Revenue</b>	<b>\$62,000</b>	<b>\$6,454,087</b>	<b>\$6,516,087</b>
<b>State Revenue</b>			
Associate Office Hour Reimbursement	1,200,000		1,200,000
Adult Education		1,226,429	1,226,429
Career Technical Education Survey		1,742,740	1,742,740
College Promise AB19		2,480,155	2,480,155
COVID-19 Response Block Grant		597,349	597,349
Disabled Student Programs & Services		3,686,529	3,686,529
Education Protection Act	19,500,000		19,500,000
Enrollment and Retention Funds		2,274,732	2,274,732
Extended Opportunity Program & Services		2,626,077	2,626,077
Full-time Faculty Hiring	2,664,330		2,664,330
General Apportionment	34,345,738		34,345,738
Guided Pathways		1,312,693	1,312,693
Hire UP Grant		2,403,830	2,403,830
Homeless and Housing Insecurity Grant		2,170,336	2,170,336
Instructional Equipment		3,771,988	3,771,988
Lottery Revenue	3,048,446		3,048,446
Part-Time Faculty Support	408,361		408,361
Strong Workforce Program		5,558,305	5,558,305
Student Equity & Achievement		11,115,784	11,115,784
Tax Relief & Other Subventions	344,500		344,500
Other State Revenue	2,870,950	15,318,511	18,189,461
<b>Total State Revenue</b>	<b>\$64,382,325</b>	<b>\$56,285,458</b>	<b>\$120,667,783</b>
<b>Local Revenue</b>			
Commissions	400,000		400,000
Contract Education	190,000		190,000
Enrollment Fees	6,510,138		6,510,138
Health Fees		999,250	999,250
Non-Resident Tuition & Capital Outlay Fees	1,723,741	1,174,590	2,898,331
PG&E Settlement		3,839,292	3,839,292
Property Taxes	77,395,000		77,395,000
Rental of Facilities & Sales	620,414		620,414
Interest	1,500,000		1,500,000
Other Local Revenue	3,289,558	2,680,411	5,969,969
<b>Total Local Revenue</b>	<b>\$91,628,851</b>	<b>\$8,693,543</b>	<b>\$100,322,394</b>
<b>Total Revenue</b>	<b>\$156,073,176</b>	<b>\$71,433,088</b>	<b>\$227,506,264</b>
Transfers from Other Funds	2,800		2,800
Other Transfers In	235,000		235,000
<b>Total Transfers</b>	<b>\$237,800</b>	<b>\$0</b>	<b>\$237,800</b> *
<b>Total Revenue and Transfers</b>	<b>\$156,310,976</b>	<b>\$71,433,088</b>	<b>\$227,744,064</b>
<b>TOTAL BUDGET RESOURCES</b>			<b>\$269,807,196</b>

\*Detail on Page 12

**SANTA ROSA JUNIOR COLLEGE**

<b>GENERAL FUND EXPENDITURES 2024/25 BUDGET</b>
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	Unrestricted	Restricted	Total
<b>Salaries and Benefits</b>			
Academic Salaries	69,540,099	5,562,539	75,102,638
Classified Salaries	33,214,426	12,832,442	46,046,868
Employee Benefits	38,747,509	7,341,934	46,089,443
<b>Total Salaries and Benefits</b>	<b>\$141,502,034</b>	<b>\$25,736,915</b>	<b>\$167,238,949</b>
<b>Supplies and Services</b>			
Supplies	1,921,430	1,167,827	3,089,257
Services	14,754,032	7,743,681	22,497,713
<b>Total Supplies and Services</b>	<b>\$16,675,462</b>	<b>\$8,911,508</b>	<b>\$25,586,970</b>
<b>Total Capital Outlay</b>	<b>\$201,819</b>	<b>\$9,028,716</b>	<b>\$9,230,535</b>
<b>Transfers and Other Outgo</b>			
Child Development Fund	389,685		389,685
Farm Fund	105,000		105,000
Parking Fund	180,000		180,000
Student Government Assembly	3,000		3,000
Retiree Liability Fund	2,700,000		2,700,000
Grants/Student Fees	418	4,742,239	4,742,657
Contingencies and Other Outgo	615,511	23,013,710	23,629,221
<b>Total Transfers and Other Outgo</b>	<b>\$3,993,614</b>	<b>\$27,755,949</b>	<b>\$31,749,563</b> *
<b>Total Expenditures, Transfers &amp; Other Outgo</b>	<b>\$162,372,929</b>	<b>\$71,433,088</b>	<b>\$233,806,017</b>
<b>Ending Fund Balance, June 30</b>			36,001,179
<b>TOTAL BUDGET REQUIREMENTS</b>			<b>\$269,807,196</b>

\*Detail on Page 12

**SANTA ROSA JUNIOR COLLEGE**

**DETAIL OF TRANSFERS AND OTHER OUTGO  
2024/25 BUDGET**

**To General Fund (Detail of figure found on Page 10)**

<u>Transfers to General Fund From:</u>	<u>Amount</u>	<u>Reason</u>
Student Representation Fee Fund	2,800	Administrative Fee
Doyle Administration Account	235,000	Support for Scholarship Office
	<u>\$237,800</u>	

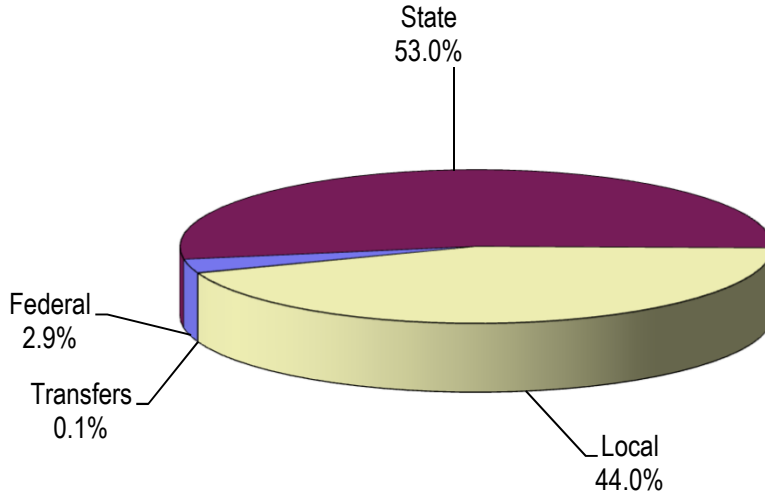
**From General Fund (detail of figure found on Page 11)**

<u>Transfers from General Fund To:</u>	<u>Amount</u>	<u>Source</u>
Child Development Fund	389,685	Unrestricted
Shone Farm Fund	105,000	Unrestricted
Student Government Assembly	3,000	Unrestricted
Parking Fund	180,000	Unrestricted
Retiree Benefits Fund	2,700,000	Unrestricted
	<u>\$3,377,685</u>	
 <b><u>General Fund Other Outgo</u></b>		
Fees Paid for Students	4,742,657	Restricted Funds (EOPS, Hire Up, CA Promise, etc.)
Appropriations for Contingencies	23,679,236	Unrestricted and Restricted Funds
	<u>\$28,421,893</u>	
	<u>\$31,799,578</u>	

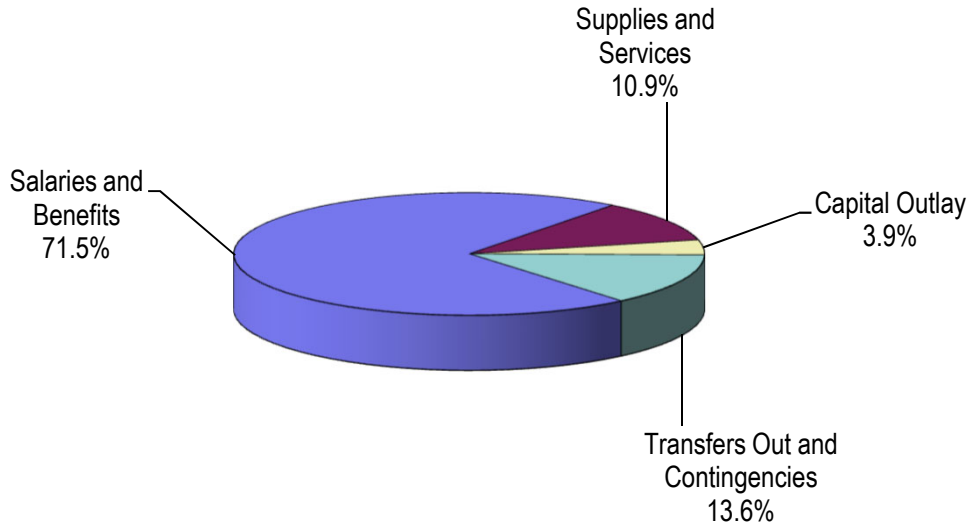
**SANTA ROSA JUNIOR COLLEGE**

**GENERAL FUND  
2024/25 BUDGET**

**REVENUE BY SOURCE**



**EXPENDITURES BY OBJECT**



**SANTA ROSA JUNIOR COLLEGE**

GENERAL FUND FUND BALANCE DETAIL 2024/25 BUDGET
---

	<b>BEGINNING FUND BALANCE</b>	<b>EST ENDING FUND BALANCE</b>
	July 1, 2024	June 30, 2025
<b>Reserved</b>		
Revolving Cash	77,250	77,250
Stores Inventory	83,114	75,000
Prepaid Expenditures	196,191	200,000
Health Fee	830,368	830,368
<b>Total Reserved</b>	<b>\$1,186,923</b>	<b>\$1,182,618</b>
<b>Unreserved</b>		
<b>Designated</b>		
General Reserve (@ 16.67% of Budget)	25,732,739	27,062,696
<b>Total Designated</b>	<b>\$25,732,739</b>	<b>\$27,062,696</b>
<b>Undesignated</b>	<b>\$15,143,470</b>	<b>\$7,755,865</b>
<b>Total Unreserved</b>	<b>\$40,876,209</b>	<b>\$34,818,561</b>
<b>TOTAL FUND BALANCE</b>	<b>\$42,063,132</b>	<b>\$36,001,179</b>

**CAPITAL PROJECTS FUNDS**

**SANTA ROSA JUNIOR COLLEGE**

**CAPITAL PROJECTS FUND (41)  
2024/25 BUDGET**

	2023/24	2024/25
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$14,468,552	\$16,359,037
<b>Revenue</b>		
Federal - Economic Development Admin.	6,816,349	1,600,513
State Capital Outlay Projects	7,431,576	4,652,194
State Scheduled Maintenance	9,849,651	7,433,874
Local		
Redevelopment Funds	1,645,282	1,000,000
Sonoma County Tipping Point	615,015	
Other	967,393	1,244,466
<b>Total Revenue</b>	\$27,325,265	\$15,931,047
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$41,793,817</b>	<b>\$32,290,084</b>
<b>Expenditures</b>		
Federal - Economic Development Admin.	6,816,349	1,600,513
State Capital Outlay Projects	7,431,576	4,652,194
State Scheduled Maintenance	9,849,651	7,433,874
Redevelopment Projects	276,089	12,423,378
Sonoma County Tipping Point	615,015	
Local Projects	446,100	6,180,125
<b>Total Expenditures</b>	\$25,434,780	\$32,290,084
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	\$16,359,037	\$0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$41,793,817</b>	<b>\$32,290,084</b>

2024/25 CAPITAL PROJECTS FUND (41)

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

	LOCAL	FEDERAL/STATE
<i>Beginning Fund Balance, July 1</i>	\$16,359,037	\$0
<b>Revenue</b>		
Federal - Economic Development Admin.		1,600,513
State Capital Outlay Projects		4,652,194
State Scheduled Maintenance		7,433,874
Local - Redevelopment, Tipping Point & Other	2,244,466	
<b>Total Revenue</b>	\$2,244,466	\$13,686,581
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$18,603,503</b>	<b>\$13,686,581</b>
<b>Expenditures</b>		
Federal - Economic Development Admin.		
Petaluma Construction Center		1,600,513
Total Federal - Economic Development Admin	\$0	\$1,600,513
State Capital Outlay Projects		
Public Safety Training Center Expansion		23,770
Science, Technology, Engineering & Math (STEM)		
Tauzer Gym Renovation		4,628,424
Total State Capital Outlay Projects	\$0	\$4,652,194
State Scheduled Maintenance		
Analy Roof		602,792
Emeritus HVAC/Roof		2,189,242
Fac Ops Building		300,000
Forsyth HVAC		2,400,518
KAD Renovation (Track/Field/Pool)		33,869
Quinn		85,000
Heritage Hall		825,000
Site Improvement		318,133
To be determined		679,320
Total State Scheduled Maintenance	\$0	\$7,433,874
Local Projects		
Redevelopment Projects - To be determined	12,423,378	
Other Local - To be determined	6,180,125	
Total Local Projects	\$18,603,503	\$0
<b>Total Expenditures</b>	\$18,603,503	\$13,686,581
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$18,603,503</b>	<b>\$13,686,581</b>



**SANTA ROSA JUNIOR COLLEGE**

**MEASURE H - GENERAL OBLIGATION BOND PROJECTS FUND (44)  
2024/25 BUDGET**

	2023/24 Actual	2024/25 Budget
<i>Beginning Fund Balance, July 1</i>	\$87,778,901	\$60,680,412
<b>REVENUE</b>		
Proceeds from Bond Sale		
Interest & Rebates	2,285,440	1,000,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$90,064,341</b>	<b>\$61,680,412</b>
<b>EXPENDITURES</b>		
Eligible Bond Program Costs	810,988	4,370,162
Program Planning and Project Development	194,359	207,000
<b><u>EXPANSION AND NEW CONSTRUCTION</u></b>		
W. Terry Lindley Center for Science, Technology, Engineering & Math (STEM)	13,252,409	2,479,182
Jeff Kunde Hall	82,490	1,877,502
Roseland Center Modular Buildings	5,518,387	10,967,096
Petaluma Campus Science Laboratory		6,580
Property Acquisition	-450	
Swing Space	13,667	17,742
Shone Farm Various Upgrades, including Harvest Facility	243,768	15,886
Public Safety Training Center Advanced Labs and Classrooms		
Parking and Traffic Improvements	362,532	42,573
Facility and Site Demolition	204,199	
<b>SUBTOTAL: EXPANSION AND NEW CONSTRUCTION</b>	<b>\$19,677,002</b>	<b>\$15,406,561</b>
<b><u>RENOVATION AND MODERNIZATION</u></b>		
Luther Burbank Auditorium Renovation		13,937
C. J. Tauzer Gym Renovation - Health, Physical Education & Wellness Center	1,005,327	17,412,854
Emeritus Hall Renovation	104,406	
Petaluma Campus Student Services, Food Service and Tutorial Center/Media Renovation	194,394	793,987
Public Safety Training Center Modernization	665	299,332
A. M. Garcia Hall Renovation	27,832	
Peter W. Bussman Hall Modernization	206,625	
Lawrence A. Bertolini Hall Modernization	94,070	412,487
Pioneer Hall Modernization	19,210	66,000
Lounibos Remodel	102,499	300,000
Race Hall Renovation	24,423	680,986
Miscellaneous Projects Greater Than \$50,000 Per Project (see Page 18)	-59,988	
Minor Projects Less Than \$50,000 Per Project	254,065	405
<b>SUBTOTAL: RENOVATION AND MODERIZATION</b>	<b>\$1,973,528</b>	<b>\$19,979,988</b>
<b><u>INFORMATION TECHNOLOGY</u></b>		
Instructional Computing	1,478,750	6,689,524
Student Information System	2,250,704	8,914,185
Media Services	930,846	1,069,167
Faculty and Staff Computers	1,066,676	30,147
Frank P. Doyle and Herold Mahoney Libraries	157,211	267,205
Network Infrastructure Equipment	24,559	290,641
Network Upgrade	22,479	39,321
Equipment for Student Services, Finance Administration, Human Resources	85,178	388,365
<b>SUBTOTAL: INFORMATION TECHNOLOGY</b>	<b>\$6,016,404</b>	<b>\$17,688,555</b>
<b><u>INFRASTRUCTURE, MAINTENANCE AND REPAIRS</u></b>		
Energy Conservation and Sustainability Projects (See Page 18)	174,265	
Miscellaneous Maint/Repairs Greater Than \$50,000 Per Project (see Page 18)		6,471
Minor Maintenance and Repairs Less Than \$50,000 Per Project	97,087	
<b>SUBTOTAL: INFRASTRUCTURE, MAINTENANCE AND REPAIRS</b>	<b>\$271,352</b>	<b>\$6,471</b>
<b><u>HEALTH AND SAFETY IMPROVEMENTS</u></b>		
Access Control	314,999	3,682,510
Americans with Disabilities Act (ADA) Compliance	125,296	339,165
<b>SUBTOTAL: HEALTH AND SAFETY IMPROVEMENTS</b>	<b>\$440,296</b>	<b>\$4,021,675</b>
Contingency		
<b>TOTAL EXPENDITURES</b>	<b>\$29,383,930</b>	<b>\$61,680,412</b>
<i>Estimated Ending Fund Balance, June 30</i>	60,680,412	0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$60,680,412</b>	<b>\$61,680,412</b>

**SANTA ROSA JUNIOR COLLEGE**

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

**2024/25 BUDGET**

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

	2023/24 Actual	2024/25 Budget
<b>EXPENDITURE DETAIL - ENERGY CONSERVATION, SUSTAINABILITY PROJECTS, AND MISCELLANEOUS PROJECTS AND REPAIRS</b>		
<b>Energy Conservation and Sustainability Projects</b>		
Cogeneration Plant Replacement	174,265	
<b>SUBTOTAL</b>	<b>\$174,265</b>	<b>\$0</b>
<b>Miscellaneous Projects Greater Than \$50,000 Per Project</b>		
Bailey Hall Remodel	7,060	
Doyle Interior Remodel	-54,754	
Lounibos Remodel	-12,294	
<b>SUBTOTAL</b>	<b>-\$59,988</b>	<b>\$0</b>
<b>Miscellaneous Maintenance/Repairs Greater Than \$50,000 Per Project</b>		
Groundwater Reclamation		6,471
<b>SUBTOTAL</b>	<b>\$0</b>	<b>\$6,471</b>
<b>TOTAL EXPENDITURES</b>	<b>\$114,277</b>	<b>\$6,471</b>

**OTHER GOVERNMENTAL FUNDS**

**SANTA ROSA JUNIOR COLLEGE**

CHILD DEVELOPMENT FUND 2024/25 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.*

	2023/24	2024/25
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$0	\$0
<b>Revenue</b>		
Federal Revenue		
Food Program	33,117	45,000
Other Federal Revenue	25,026	13,625
State Revenue		
Department of Education	1,133,703	1,133,713
Other State Revenue	4,494	237,861
Local Revenue		
Interest	4,070	
Parent Fees	562	
<b>Total Revenue</b>	<b>\$1,200,972</b>	<b>\$1,430,199</b>
Transfer from General Fund	301,820	389,685
<b>TOTAL BUDGET RESOURCES</b>	<b>\$1,502,792</b>	<b>\$1,819,884</b>
<b>Expenditures</b>		
Academic Salaries	100,189	103,762
Classified Salaries	848,041	872,852
Employee Benefits	520,875	552,833
Supplies	26,138	40,006
Services	7,549	1,514
Capital Outlay		310
Contingencies		248,607
<b>Total Expenditures</b>	<b>\$1,502,792</b>	<b>\$1,819,884</b>
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	\$0	\$0
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$1,502,792</b>	<b>\$1,819,884</b>

**SANTA ROSA JUNIOR COLLEGE**

<p><b>FARM OPERATIONS FUND</b>  <b>2024/25 BUDGET</b></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.*

	2023/24	2024/25
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$467,136	\$774,353
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Grape Sales	1,816,998	1,254,784
Farm Sales	0	87,000
Rental	0	150
Interest	14,946	15,000
Other	12,124	
<b>Total Revenue</b>	\$1,844,068	\$1,356,934
Transfer from General Fund	105,000	105,000
Transfer from Foundation		5,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$2,416,204</b>	<b>\$2,241,287</b>
<b>Expenditures</b>		
Academic Salaries		1,000
Classified Salaries	544,728	533,105
Employee Benefits	302,095	307,207
Supplies	57,910	116,837
Services	747,963	750,000
Capital Outlay	-10,845	63,884
Contingencies		15,000
<b>Total Expenditures</b>	\$1,641,851	\$1,787,033
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	\$774,353	\$454,254
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$2,416,204</b>	<b>\$2,241,287</b>

**SANTA ROSA JUNIOR COLLEGE**

<p><b>AUXILIARY ENTERPRISE FUND</b>  <b>2024/25 BUDGET</b></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.*

	2023/24	2024/25
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$527,030	\$478,881
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Food Service	22,593	60,000
Interest	18,041	20,000
Other Local	5,000	5,000
<b>Total Revenue</b>	\$45,634	\$85,000
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$572,664</b>	<b>\$563,881</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies	8,744	5,000
Services	45,956	30,000
Capital Outlay	39,083	50,000
<b>Total Expenditures</b>	\$93,783	\$85,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	\$478,881	\$478,881
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$572,664</b>	<b>\$563,881</b>

**SANTA ROSA JUNIOR COLLEGE**

PARKING FUND 2024/25 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.*

	2023/24	2024/25
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$131,126	\$86,481
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	-20,582	2,000
Parking Fees	955,664	1,491,000
Parking Fines	12,516	200,000
Other Local Revenue		122,288
<b>Total Revenue</b>	\$947,599	\$1,815,288
Transfer from General Fund	180,000	180,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$1,258,725</b>	<b>\$2,081,769</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries	700,710	1,314,499
Employee Benefits	319,477	648,794
Supplies	24,848	8,835
Services	128,201	107,000
Capital Outlay	-992	
<b>Total Expenditures</b>	\$1,172,244	\$2,079,128
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	86,481	2,641
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$1,258,725</b>	<b>\$2,081,769</b>

**SANTA ROSA JUNIOR COLLEGE**

<p><b>STUDENT ACTIVITY SPECIAL REVENUE FUND</b>  <b>2024/25 BUDGET</b></p>
--

*The Student Activity Special Revenue Fund was established in accordance with Education Code 76060 and GASB 84 to account for the Student Activity funds to be used by the students.*

	2023/24	2024/25
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$354,149	\$399,702
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	9,880	2,500
Student Activity Fees	76,255	75,000
Other Local Revenue	127	3200
<b>Total Revenue</b>	\$86,262	\$80,700
Transfers In	3,000	3,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$443,411</b>	<b>\$483,402</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries	3,344	29,819
Employee Benefits	464	19,138
Supplies	23,241	58,900
Services	15,626	28,560
Capital Outlay		
<b>Total Expenditures</b>	\$42,675	\$136,417
Transfers Out	1,034	
<i>Estimated Ending Fund Balance, June 30</i>	399,702	346,985
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$443,411</b>	<b>\$483,402</b>



**SANTA ROSA JUNIOR COLLEGE**

<b>STUDENT REPRESENTATION FEE FUND</b> <b>2024/25 BUDGET</b>
---

*The Student Representation Fee 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.*

	2023/24	2024/25
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$142,886	\$175,574
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	5,670	2,000
Student Representation Fees	42,967	40,000
<b>Total Revenue</b>	\$48,637	\$42,000
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$191,524</b>	<b>\$217,574</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries		40,048
Employee Benefits	1,443	19,449
Supplies	436	
Services	8,449	28,666
Capital Outlay		
<b>Total Expenditures</b>	\$10,328	\$88,163
Transfer to General Fund	5,622	2,800
<i>Estimated Ending Fund Balance, June 30</i>	175,574	126,611
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$191,524</b>	<b>\$217,574</b>

**SANTA ROSA JUNIOR COLLEGE**

STUDENT CENTER FEE FUND 2024/25 BUDGET
---

*The Student Center Fee 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.*

	2023/24	2024/25
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$145,478	\$83,781
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	3,935	2,500
Student Center Fees	104,096	90,000
<b>Total Revenue</b>	\$108,032	\$92,500
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$253,509</b>	<b>\$176,281</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries	93,273	95,597
Employee Benefits	55,562	58,272
Supplies	145	
Services	20,749	950
Capital Outlay		
<b>Total Expenditures</b>	\$169,728	\$154,819
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	83,781	21,462
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$253,509</b>	<b>\$176,281</b>

**PROPRIETARY FUNDS**

**SANTA ROSA JUNIOR COLLEGE**

SELF-INSURANCE FUND 2024/25 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.*

	2023/24	2024/25
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$1,154,506	\$1,467,532
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Dental Premiums	1,775,455	1,780,000
Interest	48,872	50,000
Other Local Revenue		
<b>Total Revenue</b>	\$1,824,327	\$1,830,000
Transfers In		
<b>TOTAL BUDGET RESOURCES</b>	<b>\$2,978,833</b>	<b>\$3,297,532</b>
<b>Expenditures</b>		
Academic Salaries		5,000
Classified Salaries		5,000
Employee Benefits		1,057
Supplies	19,689	1,594
Services - Dental and Liability Claims & Administration	1,477,451	1,802,349
Capital Outlay	14,160	15,000
<b>Total Expenditures</b>	\$1,511,300	\$1,830,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	1,467,532	1,467,532
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$2,978,833</b>	<b>\$3,297,532</b>

**SANTA ROSA JUNIOR COLLEGE**

RETIREE BENEFITS FUND 2024/25 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 is made to determine increases to this liability.*

	2023/24	2024/25
	<b>ACTUAL</b>	<b>BUDGET</b>
<i>Beginning Fund Balance, July 1</i>	\$2,930,124	\$2,934,860
<b>Revenue</b>		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	79,340	65,000
<b>Total Revenue</b>	\$79,340	\$65,000
Transfer from General Fund	2,600,000	2,700,000
<b>TOTAL BUDGET RESOURCES</b>	<b>\$5,609,464</b>	<b>\$5,699,860</b>
<b>Expenditures</b>		
Academic Salaries		
Classified Salaries		
Employee Benefits	2,674,604	2,765,000
Supplies		
Services		
Capital Outlay		
<b>Total Expenditures</b>	\$2,674,604	\$2,765,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	2,934,860	2,934,860
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$5,609,464</b>	<b>\$5,699,860</b>