

SANTA ROSA JUNIOR COLLEGE



2023 - 2024
BUDGET



SANTA ROSA JUNIOR COLLEGE

**2023/24
BUDGET**

Presented to the Board of Trustees for Adoption

September 12, 2023

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 12, 2023

Dear Board of Trustees:

I believe the state's investment in community colleges is an important lever for supporting long-term, sustainable economic recovery and growth in California. Santa Rosa Junior College, along with our partners in higher education, plays a critical role in advancing equity in the state by supporting educational attainment and career advancement for first-generation students, students from low-income households, and students of color. Students attend SRJC because they want to gain the skills and knowledge necessary to be successful in the workforce and to pursue a four-year degree and the state must ensure funding continues to provide our students access to higher education.

I am pleased to see in the 2023/24 Budget Act that the Governor continues to support community colleges. The budget is framed around the multi-year roadmap that creates goals and expectations for all higher education segments. These include increasing completions, increasing intersegmental collaboration, decreasing units to completions, increasing transfers, closing equity gaps, supporting and participating in statewide initiatives, and improving workforce preparedness.

Details of the State's 2023/24 budget affecting community colleges are:

Unrestricted On-going

- 8.22% COLA to the Student Centered Funding Formula (SCFF)
- 0.50% growth funding for the SCFF

Restricted (On-going)

- 8.22% COLA for various categorical programs, including Adult Education, CalWORKS, DSPS, EOPS programs, Mental Health Services, Puente, Veterans Resource Centers, Umoja, Apprenticeship and mandated costs
- \$200 thousand to develop a community college chief business officer professional learning program through the Fiscal Crisis and Management Assistance Team (FCMAT)

Restricted (One-time)

- \$50 million to continue to support increasing student retention rates and enrollment strategies related to the pandemic, however this was offset by a \$55.4 million decrease to the 2022/23 allocation of enrollment and retention funds
- An increase of \$5.7 million for deferred maintenance and instructional equipment, however this was offset by a decrease of \$500 million from the 22/23 deferred maintenance/instructional equipment allocation. The Budget Act allowed for flexibility to use previously allocated COVID-19 Recovery Block Grant funds to offset these losses
- \$14 million for workforce training grants in collaboration with the California Department of Forestry and Fire Protection

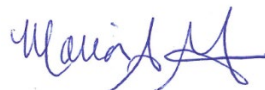
- \$4.2 million for the Equal Employment Opportunity Program
- \$10 million for a new LGBTQ+ Pilot Program
- \$500 thousand to the Chancellor's Office to conduct a study to review the outcomes and costs associated with online and hybrid programs and courses throughout the state
- \$75 thousand additional to develop a community college chief business officer professional learning program through FCMAT
- \$232.3 million for 10 Prop 51 capital outlay projects (does not include any SRJC projects)
- Allocates funds for the 3rd Round of the Higher Education Student Housing Grant Program and creates a California Student Housing Revolving Loan Fund. The Budget Act also contains language which requires funds previously allocated in Rounds 1 and 2, including the \$15 million received by SRJC, to revert to the State. Currently, the trailer bill language would require Districts to locally issue revenue bonds to fund the student housing projects and places the affordability of student housing at risk. We continue to work with our partners at the CCC Chancellor's Office, the Department of Finance, the Legislature, and the Administration in Sacramento to find a solution that meets the goals of all parties

The District partially addressed revenue losses with federal stimulus funds and again realized significant savings from other areas as we continue to transition back. The District is realizing an increase of \$8.3 million to the 2022/23 General Fund ending fund balance. This raises it to \$33.15 million, which represents an ending fund balance of 22.9%, comfortably above the newly recommended minimum fund balance of 16.67%, which is equivalent to 2 months of expenditures.

We continue to work towards fiscal stability. The State Budget Act held the SCFF hold harmless provision reforms from the 2022/23 budget year, which reinforces the need to focus on regrowing our student population with the implementation of the Strategic Enrollment Management Plan. To support those efforts, the District is pausing any previously planned reductions for 2023/24 under the long-range plan while we continue to increase enrollment and retention from 13,110 FTES in 22/23 back to our pre-pandemic levels of 17,500 FTES.

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 is 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
2023/24 BUDGET**

MAJOR REVENUE ASSUMPTIONS

- * Budgeted district enrollment 19,451 FTES
- * Actual district enrollment 13,110 FTES
- * 2023/24 COLA \$9,695,700 (8.22%)
- * Commission revenue reduction of \$200,000
- * Interest revenue increase \$550,000
- * Increase in Lottery / Mandated Cost Reimbursement rates \$347,900
- * Loss of Community Education revenue \$524,000

MAJOR EXPENDITURE ASSUMPTIONS

* 2023/24 negotiated increases to salary schedules	\$	7,649,100
* Salary adjustments for steps		916,900
* Reduction in Unemployment Insurance rate		(405,000)
* PERS rate increase (25.37% to 26.68%)		381,300
* Health benefit increase		1,084,000
* Uncontrollable cost increase		477,000
* Reduction in expenses for Community Education		(418,800)
* Election costs (not election year)		(200,000)
* PRPP increase		200,000
* Increase to transfer to Retiree Benefits Fund/ OPEB		100,000
* One time funds for Strategic Enrollment & Student Retention		750,000

HISTORICAL DATA

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND REVENUE
2021/22**

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Federal Revenue				
American Rescue Plan			8,276,612	4,179,679
Career Technical Education Act			662,412	662,412
Higher Ed Emergency Relief Fund			7,401,460	7,401,460
Other Federal Revenue	47,000	61,449	3,357,386	2,534,293
Total Federal Revenue	\$47,000	\$61,449	\$19,697,870	\$14,777,844
State Revenue				
Adjunct Office Hour Reimbursement	1,200,000	2,179,290		
Adult Education			921,843	921,140
Block Grant (carryover)/Instructional Equipment			5,613,301	1,556,010
Career Technical Education Survey			1,000,000	48,583
College Promise AB19			1,535,874	863,913
COVID-19 Response Block Grant			537,354	537,626
Disabled Student Programs & Services			2,764,646	2,782,568
Education Protection Act	31,372,375	38,877,292		
Extended Opportunity Program & Services			1,821,443	1,821,443
Full-time Faculty Hiring	863,978	2,664,330		
General Apportionment	12,109,556	3,244,552		
Innovation Award			367,218	337,005
Lottery Proceeds	4,501,401	5,872,154		
Microgrid Demonstration			4,582,076	1,371,174
Part-Time Faculty Support	419,091	413,948		
Strong Workforce Program			5,520,775	3,472,142
Student Equity & Achievement			7,798,300	5,306,782
Tax Relief & Other Subventions	311,500	346,554		
Other State Revenue	1,155,335	2,347,463	7,582,277	5,126,683
Total State Revenue	\$51,933,236	\$55,945,583	\$40,045,107	\$24,145,069
Local Revenue				
Commissions	600,000			
Community Education & Contract Education	993,000	371,302		
Enrollment Fees	6,943,182	6,274,193		
Health Fees			1,047,390	721,865
Non-Resident Tuition & Foreign Student Fees	1,950,000	3,025,836	1,096,550	137,654
Property Taxes	63,025,000	67,051,270		
Sales & Rental of Facilities	712,862	342,924		
Other Local Revenue	8,668,231	5,729,763	1,597,808	422,253
Total Local Revenue	\$82,892,275	\$82,795,288	\$3,741,748	\$1,281,772
Total Revenue	\$134,872,511	\$138,802,320	\$63,484,725	\$40,204,685
Transfers from Other Funds	2,520	2,448		
Other Transfers In	200,897	184,175	133,297	199,252
Total Transfers	\$203,417	\$186,623	\$133,297	\$199,252
Total Revenue and Transfers	\$135,075,928	\$138,988,943	\$63,618,022	\$40,403,937
<i>Beginning Fund Balance, July 1</i>				16,496,826
TOTAL BUDGET RESOURCES				\$195,889,706

SANTA ROSA JUNIOR COLLEGE

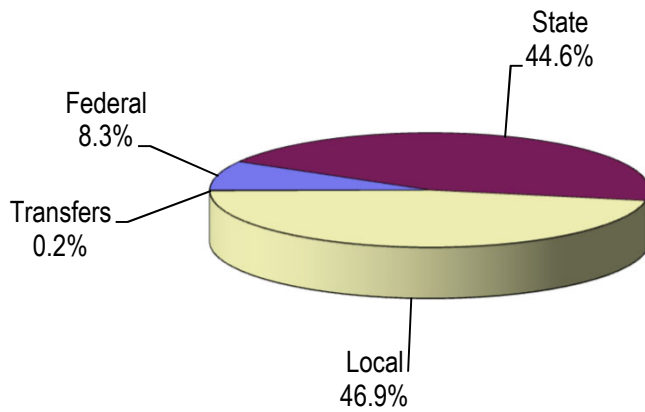
**GENERAL FUND EXPENDITURES
2021/22**

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Salaries and Benefits				
Academic Salaries	59,417,501	55,834,050	5,637,887	5,132,728
Classified Salaries	26,524,366	26,547,788	11,699,294	10,908,224
Employee Benefits	32,362,325	31,452,848	5,786,227	5,984,228
Total Salaries and Benefits	\$118,304,192	\$113,834,685	\$23,123,408	\$22,025,180
Supplies and Services				
Supplies	1,418,102	1,318,744	1,152,914	1,081,361
Services	11,804,970	10,634,024	6,403,434	4,236,200
Total Supplies and Services	\$13,223,072	\$11,952,768	\$7,556,348	\$5,317,560
Total Capital Outlay	\$169,023	\$1,394,808	\$14,119,638	\$7,369,257
Transfers and Other Outgo				
Child Development Fund	423,128	71,531		
Farm Fund	105,000	105,000		
Parking Fund	180,000	180,000		
Self Insurance Fund		400,000		
Retiree Liability Fund	2,100,000	2,350,000		
Grants/Student Fees	552	852	2,754,345	1,505,059
Federal HEERF Revenue Backfill				4,518,587
Contingencies and Other Outgo	411,959		16,064,283	
Total Transfers and Other Outgo	\$3,220,639	\$3,107,383	\$18,818,628	\$6,023,646
Total Expenditures, Transfers & Other Outgo	\$134,916,926	\$130,289,644	\$63,618,022	\$40,735,643
<i>Ending Fund Balance, June 30</i>				24,864,419
TOTAL BUDGET REQUIREMENTS				\$195,889,706

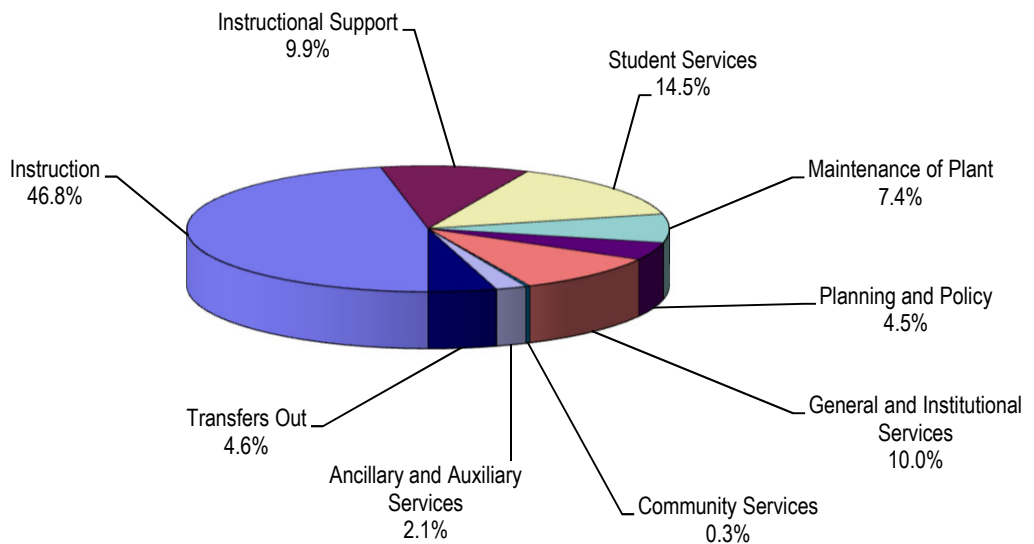
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2021/22 ACTUAL**

REVENUE BY SOURCE



EXPENDITURES BY FUNCTION



SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND REVENUE
2022/23**

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Federal Revenue				
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
Total Federal Revenue	\$47,000	\$60,089	\$10,044,216	\$7,892,366
State Revenue				
Adjunct 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			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 Proceeds	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
Total State Revenue	\$65,098,757	\$64,685,779	\$71,030,054	\$26,019,081
Local Revenue				
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 & Foreign Student 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		
Sales & Rental of Facilities	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
Total Local Revenue	\$86,543,501	\$87,747,025	\$5,416,112	\$2,476,960
Total Revenue	\$151,689,258	\$152,492,893	\$86,490,382	\$36,388,407
Transfers from Other Funds	2,520	4,651		
Other Transfers In	190,000	169,985	443,730	422,547
Total Transfers	\$192,520	\$174,636	\$443,730	\$422,547
Total Revenue and Transfers	\$151,881,778	\$152,667,529	\$86,934,112	\$36,810,954
Beginning Fund Balance, July 1				24,864,419
TOTAL BUDGET RESOURCES				\$214,342,902

SANTA ROSA JUNIOR COLLEGE

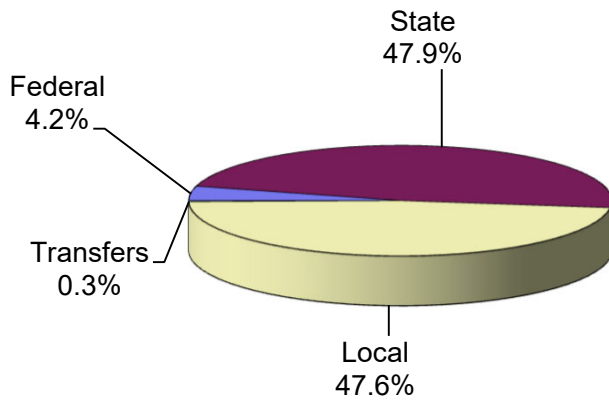
GENERAL FUND EXPENDITURES 2022/23

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Salaries and Benefits				
Academic Salaries	65,213,217	58,541,383	5,401,338	4,513,723
Classified Salaries	28,723,408	28,230,325	10,671,300	10,370,428
Employee Benefits	36,658,246	35,608,543	5,717,385	5,768,704
Total Salaries and Benefits	\$130,594,871	\$122,380,251	\$21,790,023	\$20,652,855
Supplies and Services				
Supplies	1,744,391	1,642,201	870,830	897,457
Services	13,723,933	11,940,018	7,009,582	5,230,688
Total Supplies and Services	\$15,468,324	\$13,582,219	\$7,880,412	\$6,128,145
Total Capital Outlay	\$208,430	\$1,928,646	\$15,505,210	\$6,615,070
Transfers and Other Outgo				
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	
Total Transfers and Other Outgo	\$3,825,336	\$6,667,430	\$41,758,467	\$3,234,659
Total Expenditures, Transfers & Other Outgo	\$150,096,961	\$144,558,546	\$86,934,112	\$36,630,729
Ending Fund Balance, June 30				33,153,627
TOTAL BUDGET REQUIREMENTS				\$214,342,902

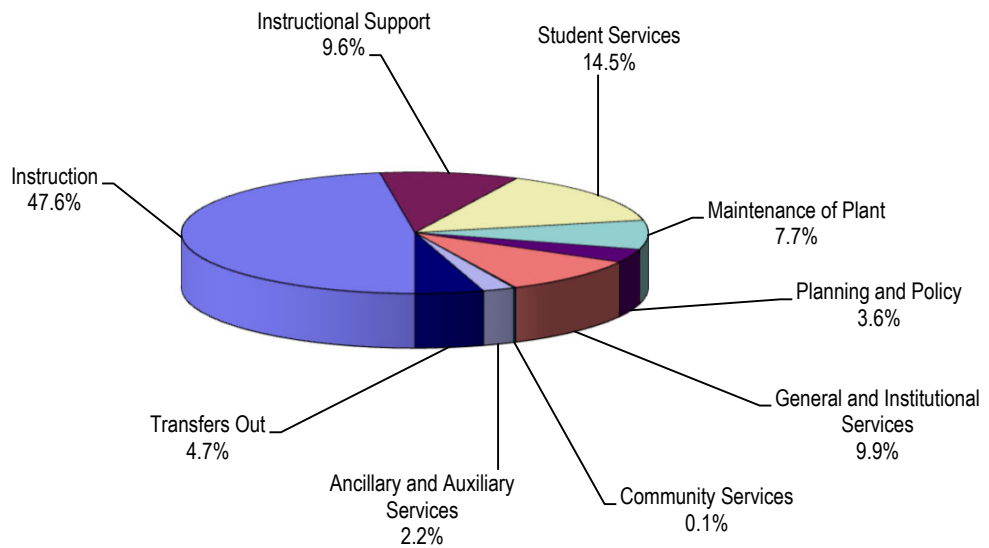
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2022/23 ACTUAL**

REVENUE BY SOURCE



EXPENDITURES BY FUNCTION



GENERAL FUND

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND REVENUE
2023/24 BUDGET**

	Unrestricted	Restricted	Total
Beginning Fund Balance, July 1			33,153,627
Federal Revenue			
Career Technical Education Act		581,548	581,548
Avanzando		1,818,779	1,818,779
Lanzamiento		963,274	963,274
Other Federal Revenue	52,000	1,938,505	1,990,505
Total Federal Revenue	\$52,000	\$5,302,106	\$5,354,106
State Revenue			
Adjunct Office Hour Reimbursement	1,200,000		1,200,000
Adult Education		2,257,439	2,257,439
Career Technical Education Survey		3,589,195	3,589,195
College Promise AB19		2,346,449	2,346,449
COVID-19 Response Block Grant		885,591	885,591
Disabled Student Programs & Services		4,086,214	4,086,214
Education Protection Act	29,958,854		29,958,854
Enrollment and Retention		3,923,888	3,923,888
Extended Opportunity Program & Services		2,678,577	2,678,577
Full-time Faculty Hiring	2,664,330		2,664,330
General Apportionment	34,404,534		34,404,534
Guided Pathways		1,365,793	1,365,793
Homeless and Housing Insecurity		1,361,333	1,361,333
Instructional Equipment		4,051,566	4,051,566
Learning Aligned Employment Program		2,483,736	2,483,736
Lottery Proceeds	4,959,223		4,959,223
Microgrid Demonstration		2,692,926	2,692,926
Part-Time Faculty Support	459,960		459,960
Strong Workforce Program		9,760,840	9,760,840
Student Equity & Achievement		10,332,039	10,332,039
Tax Relief & Other Subventions	300,000		300,000
Other State Revenue	1,779,147	7,493,042	9,272,189
Total State Revenue	\$75,726,048	\$59,308,628	\$135,034,676
Local Revenue			
Commissions	400,000		400,000
Contract Education	190,000		190,000
Enrollment Fees	6,315,031		6,315,031
Health Fees		916,739	916,739
Non-Resident Tuition & Foreign Student Fees	1,923,741	1,244,094	3,167,835
PG&E Settlement		2,000,000	2,000,000
Property Taxes	72,356,815		72,356,815
Sales & Rental of Facilities	632,836		632,836
Interest	800,000		800,000
Other Local Revenue	3,095,145	3,389,993	6,485,138
Total Local Revenue	\$85,713,568	\$7,550,826	\$93,264,394
Total Revenue	\$161,491,616	\$72,161,560	\$233,653,176
Transfers from Other Funds	2,520		2,520
Other Transfers In	190,000	436,396	626,396
Total Transfers	\$192,520	\$436,396	\$628,916 *
Total Revenue and Transfers	\$161,684,136	\$72,597,956	\$234,282,092
TOTAL BUDGET RESOURCES			\$267,435,719

*Detail on Page 12

SANTA ROSA JUNIOR COLLEGE

GENERAL FUND EXPENDITURES 2023/24 BUDGET

	Unrestricted	Restricted	Total
Salaries and Benefits			
Academic Salaries	69,621,803	5,587,508	75,209,311
Classified Salaries	31,495,285	10,760,049	42,255,334
Employee Benefits	38,463,152	6,412,894	44,876,046
Total Salaries and Benefits	\$139,580,240	\$22,760,451	\$162,340,691
Supplies and Services			
Supplies	2,017,558	862,654	2,880,212
Services	14,819,761	9,132,370	23,952,131
Total Supplies and Services	\$16,837,319	\$9,995,024	\$26,832,343
Total Capital Outlay	\$195,786	\$11,139,669	\$11,335,455
Transfers and Other Outgo			
Child Development Fund	389,685		389,685
Farm Fund	105,000		105,000
Parking Fund	180,000		180,000
Self Insurance Fund			
Retiree Liability Fund	2,600,000		2,600,000
Grants/Student Fees	552	2,143,348	2,143,900
Contingencies and Other Outgo	630,254	26,559,464	27,189,718
Total Transfers and Other Outgo	\$3,905,491	\$28,702,812	\$32,608,303 *
Total Expenditures, Transfers & Other Outgo	\$160,518,836	\$72,597,956	\$233,116,792
Ending Fund Balance, June 30			34,318,927
TOTAL BUDGET REQUIREMENTS			\$267,435,719

*Detail on Page 12

SANTA ROSA JUNIOR COLLEGE

**DETAIL OF TRANSFERS AND OTHER OUTGO
2023/24 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	2,520	Administrative Fee
Foundation	22,675	Ag Trust Instructional Support
Foundation	2,124	Biology
Foundation	14,400	Choral / Long Support
Foundation	47,250	Doyle Library Support
Foundation	10,925	Mahoney Library Support
Foundation	257,363	HOPE Support
Foundation	28,590	Second Change Support
Foundation	15,925	Mary Ross donation to support Children's Center
Foundation	37,144	Petaluma
Doyle Administration Account	190,000	Support for Scholarship Office
	<u>\$628,916</u>	

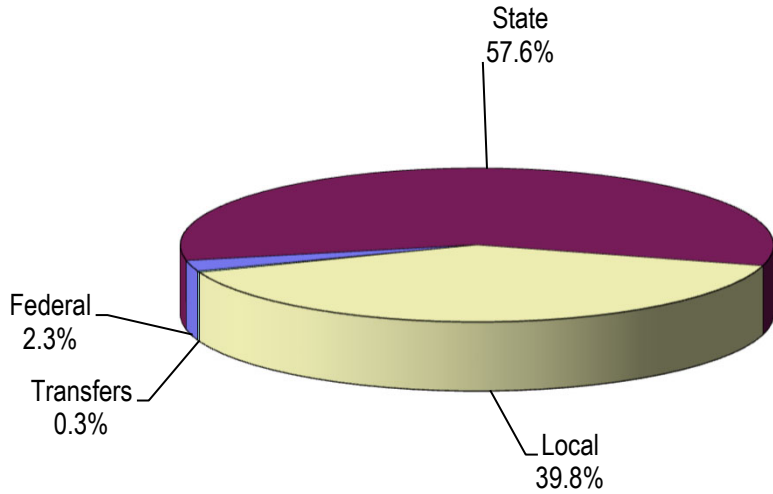
From General Fund (detail of figure found on Page 11)

<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
Parking Fund	180,000	Unrestricted
Retiree Benefits Fund	2,600,000	Unrestricted
	<u>\$3,274,685</u>	
 <u>General Fund Other Outgo</u>		
Student Government Assembly	3,000	Unrestricted (Vending Commissions)
Foundation	2,000	Unrestricted (Vending Commissions)
Fees Paid for Students	2,143,900	Unrestricted and Categorical Funds (EOPS, CA Promise, etc.)
Appropriations for Contingencies	27,184,718	Unrestricted and Categorical Funds (SEA, CA Promise, etc.)
	<u>\$29,333,618</u>	
	<u>\$32,608,303</u>	

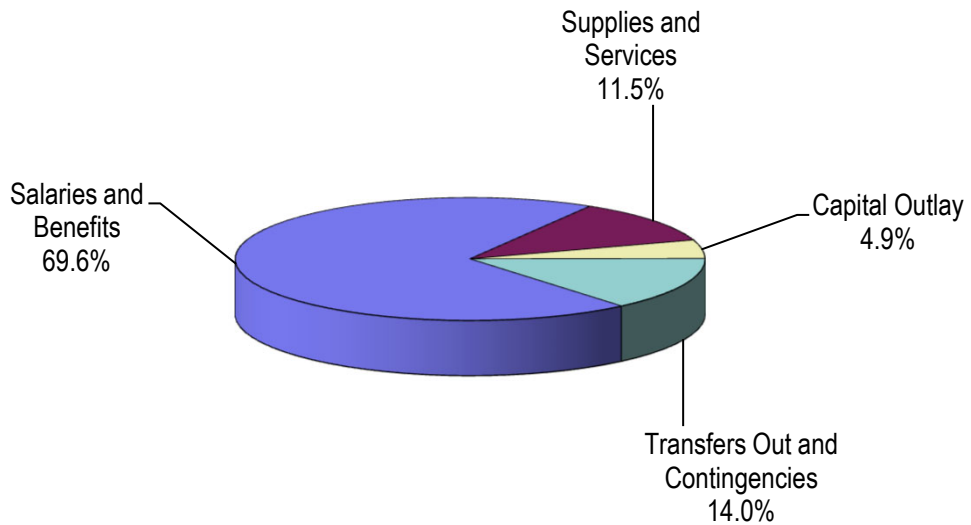
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2023/24 BUDGET**

REVENUE BY SOURCE



EXPENDITURES BY OBJECT



SANTA ROSA JUNIOR COLLEGE

GENERAL FUND FUND BALANCE DETAIL 2023/24 BUDGET

	BEGINNING FUND BALANCE	EST ENDING FUND BALANCE
	July 1, 2023	June 30, 2024
Reserved		
Revolving Cash	76,960	76,960
Stores Inventory	50,235	50,000
Prepaid Expenditures	53,050	200,000
Health Fee	673,498	673,498
Total Reserved	\$853,742	\$1,000,458
Unreserved		
Designated		
General Reserve (@ 16.67% of Budget)	24,093,573	26,753,674
Total Designated	\$24,093,573	\$26,753,674
Undesignated	\$8,206,312	\$6,564,795
Total Unreserved	\$32,299,885	\$33,318,469
TOTAL FUND BALANCE	\$33,153,627	\$34,318,927

CAPITAL PROJECTS FUNDS

SANTA ROSA JUNIOR COLLEGE

**CAPITAL PROJECTS FUND (41)
2023/24 BUDGET**

	2022/23	2023/24
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$11,032,222	\$14,468,552
Revenue		
Federal - Economic Development Admin.	2,207,600	8,416,862
State Capital Outlay Projects	34,826	12,083,770
State Scheduled Maintenance	2,591,669	17,283,524
State Student Housing Program	15,000,000	
Local		
Redevelopment Funds	1,510,705	1,000,000
Sonoma County Tipping Point	338,084	615,015
Other	506,620	905,000
Total Revenue	\$22,189,504	\$40,304,171
Transfers In	1,500,000	587,000
TOTAL BUDGET RESOURCES	\$34,721,726	\$55,359,723
Expenditures		
Federal - Economic Development Admin.	2,207,600	8,416,862
State Capital Outlay Projects	34,826	12,083,770
State Scheduled Maintenance	2,591,669	17,283,524
State Student Housing Program	15,000,000	
Redevelopment Projects	43,000	11,054,186
Sonoma County Tipping Point	338,084	615,015
Local Projects	37,995	5,906,366
Total Expenditures	\$20,253,174	\$55,359,723
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	\$14,468,552	\$0
TOTAL BUDGET REQUIREMENTS	\$34,721,726	\$55,359,723

2023/24 CAPITAL PROJECTS FUND (41)

DETAIL FOR INFORMATION ONLY

	LOCAL	FEDERAL/STATE
<i>Beginning Fund Balance, July 1</i>	\$14,468,552	\$0
Revenue		
Federal - Economic Development Admin.		8,416,862
State Capital Outlay Projects		12,083,770
State Scheduled Maintenance		17,283,524
Local - Redevelopment, Tipping Point & Other	2,520,015	
Total Revenue	\$2,520,015	\$37,784,156
Transfers In	587,000	
TOTAL BUDGET RESOURCES	\$17,575,567	\$37,784,156
Expenditures		
Federal - Economic Development Admin.		
Petaluma Construction Center		8,416,862
Total Federal - Economic Development Admin	\$0	\$8,416,862
State Capital Outlay Projects		
Public Safety Training Center Expansion		23,770
Science, Technology, Engineering & Math (STEM)		
Tauzer Gym Renovation		12,060,000
Total State Capital Outlay Projects	\$0	\$12,083,770
State Scheduled Maintenance		
Analy Roof		1,998,800
Emergency Generator		83,003
Emeritus HVAC/Roof		7,569,970
Fac Ops Building		300,000
Forsyth HVAC		1,992,720
Haehl Roof		432,810
KAD Renovation (Track/Field/Pool)		861,053
Public Safety Training Center Roof/HVAC		708,622
Race Roof		198,800
Site Improvement/ Groundwater		200,000
Windsor Warehouse		1,287,383
To be determined		1,650,363
Total State Scheduled Maintenance	\$0	\$17,283,524
Local Projects		
Redevelopment Projects - To be determined	11,054,186	
Tipping Point - Petaluma Construction Center	615,015	
Other Local - To be determined	5,906,366	
Total Local Projects	\$17,575,567	\$0
Total Expenditures	\$17,575,567	\$37,784,156
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
TOTAL BUDGET REQUIREMENTS	\$17,575,567	\$37,784,156

SANTA ROSA JUNIOR COLLEGE

**MEASURE H - GENERAL OBLIGATION BOND PROJECTS FUND (44)
2023/24 BUDGET**

	2022/23 Actual	2023/24 Budget
<i>Beginning Fund Balance, July 1</i>	\$40,140,279	\$87,778,901
REVENUE		
Proceeds from Bond Sale	105,000,000	
Interest & Rebates	1,473,048	2,000,000
TOTAL BUDGET RESOURCES	\$146,613,327	\$89,778,901
EXPENDITURES		
Eligible Bond Program Costs	1,212,912	2,766,065
Program Planning and Project Development	332,078	831,669
 EXPANSION AND NEW CONSTRUCTION		
W. Terry Lindley Center for Science, Technology, Engineering & Math (STEM)	37,152,413	15,738,174
Jeff Kunde Hall	45,008	1,839,992
Roseland Center Modular Buildings	945,091	16,440,903
Swing Space	1,198,865	31,409
Shone Farm Various Upgrades, including Harvest Facility	1,100,157	148,240
Public Safety Training Center Advanced Labs and Classrooms	-3,283	0
Parking and Traffic Improvements	591,494	405,105
Facility and Site Demolition	348,412	171,538
SUBTOTAL: EXPANSION AND NEW CONSTRUCTION	\$41,378,157	\$34,775,361
 RENOVATION AND MODERNIZATION		
Luther Burbank Auditorium Renovation	1,680,727	13,937
Kinesiology, Athletics & Dance Renovations (Track, Pool, Fieldturf, Quinn & Haehl)	562,543	500,000
C. J. Tauzer Gym Renovation - Health, Physical Education & Wellness Center	-84,286	18,321,031
Emeritus Hall Renovation	320,621	83,449
Petaluma Campus Student Services, Food Service and Tutorial Center/Media Renovation	887,677	989,447
Public Safety Training Center Modernization	8,628	299,999
A. M. Garcia Hall Renovation	1,036,976	17,344
Peter W. Bussman Hall Modernization	897,668	96,680
Milo Baker Hall Renovation	12,727	
Foundation Renovation	1,567,825	
Lawrence A. Bertolini Hall Modernization	-29,941	
Frank P. Doyle Library Modernization	-58,048	
Bernard C. Plover Hall Remodel	-32,543	
Pioneer Hall Modernization	34,653	
Lounibos Remodel	32,104	116,728
Miscellaneous Projects Greater Than \$50,000 Per Project (see Page 18)	-1,109,166	7,672
Minor Projects Less Than \$50,000 Per Project	311,565	166,934
SUBTOTAL: RENOVATION AND MODERNIZATION	\$6,039,730	\$20,613,221
 INFORMATION TECHNOLOGY		
Instructional Computing	1,052,045	9,178,260
Student Information System	1,949,513	10,883,473
Media Services	1,501,014	1,680,451
Faculty and Staff Computers	4,813,790	287,788
Frank P. Doyle and Herold Mahoney Libraries	1,428,214	348,112
Network Infrastructure Equipment	31,391	315,196
Network Upgrade	41,764	61,799
Equipment for Student Services, Administration, Human Resources, Police	53,585	242,406
SUBTOTAL: INFORMATION TECHNOLOGY	\$10,871,316	\$22,997,485
 INFRASTRUCTURE, MAINTENANCE AND REPAIRS		
Energy Conservation and Sustainability Projects (See Page 18)	-954,113	122,717
Miscellaneous Maint/Repairs Greater Than \$50,000 Per Project (see Page 18)	-398,389	6,471
Minor Maintenance and Repairs Less Than \$50,000 Per Project	102,723	55,374
SUBTOTAL: INFRASTRUCTURE, MAINTENANCE AND REPAIRS	-\$1,249,779	\$184,562
 HEALTH AND SAFETY IMPROVEMENTS		
Access Control	68,743	3,904,956
Americans with Disabilities Act (ADA) Compliance	181,269	295,310
SUBTOTAL: HEALTH AND SAFETY IMPROVEMENTS	\$250,012	\$4,200,266
 Contingency		3,410,272
TOTAL EXPENDITURES	\$58,834,426	\$89,778,901
<i>Estimated Ending Fund Balance, June 30</i>	87,778,901	0
TOTAL BUDGET REQUIREMENTS	\$87,778,901	\$89,778,901

SANTA ROSA JUNIOR COLLEGE

MEASURE H - GENERAL OBLIGATION BOND PROJECTS FUND (44)

2023/24 BUDGET

****ADDITIONAL DETAIL FOR INFORMATION****

	2022/23 Actual	2023/24 Budget
EXPENDITURE DETAIL - ENERGY CONSERVATION, SUSTAINABILITY PROJECTS, AND MISCELLANEOUS PROJECTS AND REPAIRS		
Energy Conservation and Sustainability Projects		
Cogeneration Plant Replacement	-954,113	122,717
SUBTOTAL	-954,113	\$122,717
Miscellaneous Projects Greater Than \$50,000 Per Project		
Bailey Hall Remodel	47,386	7,672
Bussman Data Center Renovation	1,210	
Doyle Interior Remodel	-1,161,900	
Pioneer Remodel	4,138	
SUBTOTAL	-\$1,109,166	\$7,672
Miscellaneous Maintenance/Repairs Greater Than \$50,000 Per Project		
Groundwater Reclamation		6,471
Haehl Pavilion Roofing	2,135	
Pedroncelli Roof	38,112	
Public Safety Training Center Roof/HVAC	4,978	
Public Safety Training Center Pavement Rehabilitation	-457,869	
Switchgear	9,749	
Tauzer Roof	4,506	
SUBTOTAL	-\$398,389	\$6,471
TOTAL EXPENDITURES	-\$2,461,668	\$136,860

OTHER GOVERNMENTAL FUNDS

SANTA ROSA JUNIOR COLLEGE

CHILD DEVELOPMENT FUND 2023/24 BUDGET
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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.

	2022/23	2023/24
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$0	\$0
Revenue		
Federal Revenue		
Food Program	27,415	48,625
State Revenue		
Department of Education	1,117,769	1,139,709
Local Revenue		
Interest	723	
Parent Fees		
Total Revenue	\$1,145,907	\$1,188,334
Transfer from General Fund	247,431	389,685
TOTAL BUDGET RESOURCES	\$1,393,337	\$1,578,019
Expenditures		
Academic Salaries	93,967	100,190
Classified Salaries	751,994	876,257
Employee Benefits	515,272	546,289
Supplies	27,000	19,692
Services	4,645	4,400
Capital Outlay	459	1,350
Contingencies		29,841
Total Expenditures	\$1,393,337	\$1,578,019
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	\$0	\$0
TOTAL BUDGET REQUIREMENTS	\$1,393,337	\$1,578,019

SANTA ROSA JUNIOR COLLEGE

<p>FARM OPERATIONS FUND 2023/24 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.

	2022/23	2023/24
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$644,319	\$467,136
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Grape Sales	1,340,997	1,808,809
Farm Sales	113,463	87,000
Rental		150
Interest	10,753	15,000
Other		5,479
Total Revenue	\$1,465,213	\$1,916,438
Transfer from General Fund	105,000	105,000
Transfer from Wildfire Resilience Program	598,848	286,091
Transfer from Ag Education	369,380	559,115
Transfer from Shone Farm Internships		5,000
TOTAL BUDGET RESOURCES	\$3,182,760	\$3,338,780
Expenditures		
Academic Salaries	29,851	12,605
Classified Salaries	1,107,755	1,012,751
Employee Benefits	386,660	412,584
Supplies	85,789	157,873
Services	987,499	617,048
Capital Outlay	118,070	80,388
Contingencies		95,774
Total Expenditures	\$2,715,624	\$2,389,023
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	\$467,136	\$949,757
TOTAL BUDGET REQUIREMENTS	\$3,182,760	\$3,338,780

SANTA ROSA JUNIOR COLLEGE

AUXILIARY ENTERPRISE FUND 2023/24 BUDGET

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.

	2022/23	2023/24
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$253,503	\$527,030
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Food Service		60,000
Interest	6,960	15,000
Other Local	5,000	10,000
Total Revenue	\$11,960	\$85,000
Transfers In	300,000	
TOTAL BUDGET RESOURCES	\$565,463	\$612,030
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies	498	
Services	33,996	35,000
Capital Outlay	3,939	50,000
Total Expenditures	\$38,433	\$85,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	\$527,030	\$527,030
TOTAL BUDGET REQUIREMENTS	\$565,463	\$612,030

SANTA ROSA JUNIOR COLLEGE

PARKING FUND 2023/24 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.

	2022/23	2023/24
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$951,071	\$131,126
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	-4,646	2,000
Parking Fees	1,488,893	1,671,000
Parking Fines	3,684	200,000
Other Local Revenue	454	122,288
Total Revenue	\$1,488,385	\$1,995,288
Transfer from General Fund	180,000	180,000
TOTAL BUDGET RESOURCES	\$2,619,456	\$2,306,414
Expenditures		
Academic Salaries		
Classified Salaries	1,569,144	1,342,918
Employee Benefits	695,337	625,684
Supplies	47,691	8,835
Services	174,971	192,851
Capital Outlay	1,187	5,000
Total Expenditures	\$2,488,330	\$2,175,288
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	131,126	131,126
TOTAL BUDGET REQUIREMENTS	\$2,619,456	\$2,306,414

SANTA ROSA JUNIOR COLLEGE

<p>STUDENT ACTIVITY SPECIAL REVENUE FUND 2023/24 BUDGET</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.

	2022/23	2023/24
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$319,148	\$354,149
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	1,227	
Student Activity Fees	79,077	75,600
Other Local Revenue	443	
Total Revenue	\$80,747	\$75,600
Transfers In	3,000	3,000
TOTAL BUDGET RESOURCES	\$402,895	\$432,749
Expenditures		
Academic Salaries		
Classified Salaries	3,220	3,000
Employee Benefits	301	281
Supplies	24,866	15,719
Services	20,359	
Capital Outlay		
Total Expenditures	\$48,746	\$19,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	354,149	413,749
TOTAL BUDGET REQUIREMENTS	\$402,895	\$432,749

SANTA ROSA JUNIOR COLLEGE

<p>STUDENT REPRESENTATION FEE FUND 2023/24 BUDGET</p>
--

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.

	2022/23	2023/24
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$150,668	\$142,886
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	2,664	1,000
Student Representation Fees	35,551	40,000
Total Revenue	\$38,215	\$41,000
Transfers In		
TOTAL BUDGET RESOURCES	\$188,883	\$183,886
Expenditures		
Academic Salaries		
Classified Salaries	19,447	16,670
Employee Benefits	11,046	9,982
Supplies	3,260	
Services	7,593	17,965
Capital Outlay		
Total Expenditures	\$41,346	\$44,617
Transfer to General Fund	4,651	2,520
<i>Estimated Ending Fund Balance, June 30</i>	142,886	136,749
TOTAL BUDGET REQUIREMENTS	\$188,883	\$183,886

SANTA ROSA JUNIOR COLLEGE

STUDENT CENTER FEE FUND 2023/24 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.

	2022/23	2023/24
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$232,224	\$145,478
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	3,100	1,000
Student Center Fees	84,811	85,000
Total Revenue	\$87,911	\$86,000
Transfers In		
TOTAL BUDGET RESOURCES	\$320,135	\$231,478
Expenditures		
Academic Salaries		
Classified Salaries	99,164	102,956
Employee Benefits	61,564	59,272
Supplies	136	2,000
Services	13,793	28,050
Capital Outlay		
Total Expenditures	\$174,657	\$192,278
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	145,478	39,200
TOTAL BUDGET REQUIREMENTS	\$320,135	\$231,478

PROPRIETARY FUNDS

SANTA ROSA JUNIOR COLLEGE

SELF-INSURANCE FUND 2023/24 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.

	2022/23	2023/24
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$745,408	\$1,154,506
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Dental Premiums	1,741,024	1,780,000
Interest	27,837	30,000
Other Local Revenue		
Total Revenue	\$1,768,861	\$1,810,000
Transfers In	400,000	
TOTAL BUDGET RESOURCES	\$2,914,269	\$2,964,506
Expenditures		
Academic Salaries	13,353	16,000
Classified Salaries		5,000
Employee Benefits	2,008	3,500
Supplies	311	500
Services - Dental and Liability Claims & Administration	1,742,016	1,780,000
Capital Outlay	2,075	5,000
Total Expenditures	\$1,759,763	\$1,810,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	1,154,506	1,154,506
TOTAL BUDGET REQUIREMENTS	\$2,914,269	\$2,964,506

SANTA ROSA JUNIOR COLLEGE

RETIREE BENEFITS FUND 2023/24 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.

	2022/23	2023/24
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$1,583,753	\$2,930,124
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	39,443	30,000
Total Revenue	\$39,443	\$30,000
Transfer from General Fund	3,752,000	2,600,000
TOTAL BUDGET RESOURCES	\$5,375,196	\$5,560,124
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits	2,445,072	2,600,000
Supplies		
Services		
Capital Outlay		
Total Expenditures	\$2,445,072	\$2,600,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	2,930,124	2,960,124
TOTAL BUDGET REQUIREMENTS	\$5,375,196	\$5,560,124