



2026 - 2027 **BUDGET**

Presented to the Board of Trustees for Adoption
September 8, 2026

Office of Finance & Administrative Services
Kate Jolley
Vice President, Finance & Administrative Services



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Office of the President

September 8, 2026

Dear Board of Trustees:

California's continued investment in community colleges reflects a strong commitment to the state's economic vitality, workforce development, and social mobility. As higher education responds to rapid technological change, evolving workforce needs, affordability challenges, and shifting student demographics, Santa Rosa Junior College (SRJC) remains one of our region's most powerful engines of opportunity.

SRJC provides accessible pathways for recent high school graduates, first-generation college students, adult learners, career and technical education students, economically disadvantaged individuals, and historically underserved communities. Whether students are preparing to transfer, earning a degree or certificate, developing new skills, changing careers, or returning to education later in life, SRJC plays a critical role in creating pathways to economic mobility and strengthening the communities we serve.

I am pleased to report that the final 2026–27 California State Budget maintains strong support for community colleges. While the state continues to face longer-term concerns related to revenue volatility and structural balance, the enacted budget provides greater near-term stability for community colleges and makes several important investments in enrollment, student support, workforce development, technology, and facilities.

The budget provides a 4.31% increase to Student-Centered Funding Formula (SCFF) rates, consisting of the statutory 2.87% cost-of-living adjustment (COLA) and an additional 1.44% discretionary augmentation. Because SRJC remains below its funded FTES level and continues to receive funding based on its protected funding floor, the statutory COLA does not independently increase the District's ongoing funding floor. Importantly, however, the additional 1.44% augmentation applies to hold-harmless districts and increases SRJC's protected funding level for 2026–27 and forward. The additional 1.44% augmentation is intended, in part, to offset the new requirement for community college districts to provide eligible employees with up to 14 weeks of paid pregnancy disability leave.

Another particularly important change is the modification of the SCFF enrollment calculation. Beginning in 2026–27, regular credit FTES will be funded at the higher of current-year enrollment or the three-year average. This change better recognizes enrollment growth when it occurs rather than requiring districts to wait for that growth to work through a rolling average. For SRJC, this will become increasingly beneficial as emergency-condition and fire-waiver years cycle out of our three-year average and we continue rebuilding enrollment toward our funded level.

The budget also provides a 2.87% COLA for selected categorical programs, including Adult Education, EOPS, DSPS, Apprenticeship, CalWORKs Student Services, CARE, and the Mandated Cost Block Grant. The Student Equity and Achievement Program receives a separate 5.74% COLA.

The final budget also provides substantial statewide enrollment growth funding, including 1% additional growth for 2025–26 and 1.5% for 2026–27. In addition, the state provides \$408.4 million to fully repay the remaining

SCFF deferral, improving cash flow and eliminating the need to carry this statewide funding obligation into future years.

Alongside these core funding improvements, the final budget includes several targeted investments that will support students, institutional capacity, workforce development, and statewide system modernization:

- \$147.2 million one-time for an additional Student Support Block Grant;
- \$120.7 million one-time for instructional equipment, deferred maintenance and facility needs;
- \$41 million for the Common Cloud Data Platform, including \$5 million ongoing and \$36 million one-time;
- \$37 million to expand Credit for Prior Learning, including \$2 million ongoing and \$35 million one-time;
- \$71.1 million one-time for Dreamer Resource Liaisons;
- \$30 million one-time for LGBTQ+ Centers;
- \$16 million one-time to backfill apprenticeship-related instruction costs;
- \$14.3 million ongoing for the California Healthy School Food Pathway Program;
- \$10 million one-time for the California Early College Demonstration Initiative, alongside \$100 million one-time on the K–12 side to expand dual enrollment and dual-credit opportunities;
- \$10 million one-time for Financial Aid Administration Support;
- \$15 million one-time for the Future of Creative Industries Pilot Project, supporting emerging fields including artificial intelligence and related creative technologies;
- \$9.7 million one-time for the Adult Learner Demonstration Project;
- \$20.1 million one-time in non-Proposition 98 funding for English Language Learner Pathways; and
- the reallocation of \$8 million ongoing from the Classified Employee Summer Assistance Program to Basic Needs Centers.

For 2025–26, the District initially budgeted an approximately \$8.04 million use of fund balance. Based on year-end results, the actual use of fund balance is \$9.47 million, resulting in an ending fund balance of approximately \$30.1 million, or 17.3% of unrestricted general fund expenses. This remains above the recommended minimum reserve level of 16.67%, equivalent to approximately two months of expenditures.

Maintaining an adequate reserve is an essential element of responsible fiscal stewardship and provides the District with the capacity to respond to revenue volatility, unanticipated expenditures, and the timing of state funding. At the same time, reserves are not a substitute for addressing an ongoing structural imbalance. Our long-term financial health ultimately depends on aligning recurring expenditures with recurring revenues while continuing to rebuild enrollment.

We are making meaningful progress on that front. SRJC reported 15,283 FTES at the 2025–26 P2 reporting period, compared with approximately 14,817 FTES in 2024–25. This represents continued progress toward our target of 17,500 FTES, although a significant gap remains. Enrollment recovery continues to be one of the District’s most important fiscal and institutional priorities because sustained growth not only expands access and opportunity for students, but also allows SRJC to generate the SCFF revenue necessary to move beyond reliance on its funding floor.

The significance of the funding floor also changed with the final state budget. The District’s 2024–25 funding level of approximately \$138.8 million established the basis for our ongoing protection under the SCFF. With the additional 1.44% discretionary augmentation provided to hold-harmless districts, SRJC’s protected 2026–27 Total Computational Revenue increases to approximately \$140.8 million. While this provides important additional stability, our locally generated SCFF revenue remains below that protected level. Continued

enrollment growth and improvement in the supplemental and student success components of the SCFF therefore remain essential to our long-term fiscal sustainability.

As shared during Professional Development Activities Day, fiscal sustainability remains one of the District's highest priorities for 2026–27. The District entered this budget cycle with a significant structural imbalance between recurring revenues and recurring expenditures. The recommended 2026–27 budget therefore incorporates approximately \$10 million in reductions.

These reductions are difficult, but they represent an important step toward restoring structural balance and ensuring that the District can sustain its programs and services over the long term. Our objective throughout this work has been to protect student access, instruction, essential services, health and safety, and regulatory obligations to the greatest extent possible while addressing the financial realities before us.

The state budget provides SRJC with both greater stability and new opportunities, but our long-term sustainability will continue to depend primarily on the decisions we make locally. We must remain focused on rebuilding enrollment, carefully managing ongoing expenditures, strategically deploying one-time resources, and ensuring that limited resources are aligned with the programs and services that most directly advance student access, achievement, and success.

In closing, I extend my sincere gratitude to our entire college community, the Finance and Administrative Services team, and the Planning and Budget Council for their extraordinary work, thoughtful stewardship, and shared commitment to SRJC and our students. Developing a budget during a period of significant institutional change requires difficult choices, collaboration, and a willingness to balance immediate needs with our responsibility to preserve this institution for future generations.

This budget reflects that balance. It maintains our commitment to student access and academic excellence while taking necessary steps toward greater long-term financial stability. With continued discipline, collaboration, and a shared focus on enrollment and student success, I am confident that SRJC will continue to fulfill its essential mission for our students and our community.

In Community,

A handwritten signature in blue ink, appearing to read "Angélica Garcia", with a stylized flourish at the end.

Dr Angélica Garcia
Superintendent/President

BUDGET ASSUMPTIONS

SANTA ROSA JUNIOR COLLEGE

**BUDGET
ASSUMPTIONS
2026/27 BUDGET**

MAJOR REVENUE ASSUMPTIONS

- * Apportionment hold harmless \$140,787,887
- * Actual district enrollment 15,283 FTES
- * 2026/27 COLA \$1,998,566 (1.44%) - On-going
- * Miscellaneous revenue changes \$115,000
- * Interest revenue increase \$100,000
- * Lottery revenue decrease (\$415,500)

MAJOR EXPENDITURE ASSUMPTIONS

* 2026/27 changes to salary schedules	\$ (1,260,274)
* Salary adjustments for steps	1,260,000
* Reduction in course offerings	(986,700)
* Health benefits increase	353,670
* Component area reductions	(4,353,000)
* Uncontrollable cost increases	320,000
* Election costs	100,000
* Differential between full time and part time faculty	(400,000)
* Pause to transfer to Retiree Benefits fund	(2,000,000)
* Strategic priorities	150,000
* Hiring freeze	(1,000,000)

HISTORICAL DATA

SANTA ROSA JUNIOR COLLEGE

GENERAL FUND REVENUE
2024/25

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Federal Revenue				
Career Technical Education Act			659,756	659,756
HSI Avanzando			1,718,907	1,651,891
HSI Lanzamiento			925,904	599,119
Other Federal Revenue	62,000	74,965	3,149,520	1,689,799
Total Federal Revenue	\$62,000	\$74,965	\$6,454,087	\$4,600,565
State Revenue				
Associate Office Hour Reimbursement	1,200,000	3,658,096		
Adult Education			2,077,570	1,785,257
Career Technical Education Survey			1,742,740	620,185
College Promise AB19			2,480,155	1,417,256
COVID-19 Response Block Grant			597,349	310,195
Disabled Student Programs & Services			3,686,529	3,686,529
Education Protection Act	19,500,000	29,029,647		
Enrollment and Retention Funds			2,274,732	925,735
Extended Opportunity Program & Services			2,626,077	2,489,647
Full-time Faculty Hiring	2,664,330	2,664,330		
General Apportionment	34,345,738	17,857,843		
Guided Pathways			1,312,693	131,126
Hire UP			2,403,830	731,730
Homeless and Housing Insecurity Grant			2,170,336	1,318,371
Instructional Equipment			3,771,988	890,602
Lottery Revenue	3,048,446	4,556,410		
Part-Time Faculty Support	408,361	408,361		
Strong Workforce Program			5,558,305	3,139,815
Student Equity & Achievement			11,115,784	6,285,141
Tax Relief & Other Subventions	344,500	335,949		
Other State Revenue	2,870,950	2,615,256	14,467,370	6,761,053
Total State Revenue	\$64,382,325	\$61,125,892	\$56,285,458	\$30,492,642
Local Revenue				
Commissions	400,000	422,953		
Contract Education	190,000	380,427		
Enrollment Fees	6,510,138	6,894,203		
Health Fees			999,250	1,077,467
Non-Resident Tuition & Capital Outlay Fees	1,923,741	1,714,556	1,174,590	6,288
PG&E Settlement			3,839,292	221,935
Property Taxes	77,395,000	86,071,471		
Rental of Facilities & Sales	620,414	747,015		
Interest	1,500,000	2,399,980		
Other Local Revenue	3,089,558	1,323,976	2,680,411	1,848,674
Total Local Revenue	\$91,628,851	\$99,954,581	\$8,693,543	\$3,154,364
Total Revenue	\$156,073,176	\$161,155,438	\$71,433,088	\$38,247,571
Transfers from Other Funds	2,800	5,557		
Other Transfers In	235,000	190,624		
Total Transfers	\$237,800	\$196,181	\$0	\$0
Total Revenue and Transfers	\$156,310,976	\$161,351,619	\$71,433,088	\$38,247,571
Beginning Fund Balance, July 1				42,063,592
TOTAL BUDGET RESOURCES				\$241,662,782

SANTA ROSA JUNIOR COLLEGE

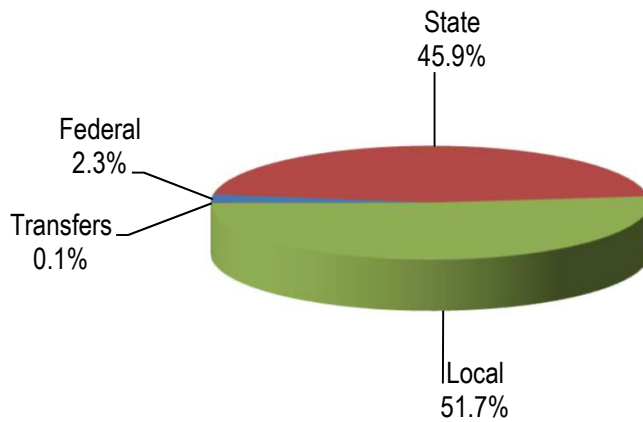
GENERAL FUND EXPENDITURES
2024/25

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Salaries and Benefits				
Academic Salaries	69,540,099	69,328,094	5,562,539	5,028,165
Classified Salaries	33,214,426	33,390,497	12,832,442	12,279,141
Employee Benefits	38,747,509	39,858,951	7,341,934	7,320,070
Total Salaries and Benefits	\$141,502,034	\$142,577,542	\$25,736,915	\$24,627,376
Supplies and Services				
Supplies	1,921,430	2,588,404	1,167,827	1,140,876
Services	14,754,032	13,645,676	7,743,681	5,597,165
Total Supplies and Services	\$16,675,462	\$16,234,080	\$8,911,508	\$6,738,041
Total Capital Outlay	\$201,819	\$714,231	\$9,028,716	\$3,909,579
Transfers and Other Outgo				
Child Development Fund	389,685	389,685		
Farm Fund	105,000	105,000		
Parking Fund	180,000	700,000		
Student Government Assembly	3,000	3,000		
Retiree Liability Fund	2,700,000	3,025,000		
Grants/Student Fees	418		4,742,239	3,068,706
Contingencies and Other Outgo	615,511		23,013,710	
Total Transfers and Other Outgo	\$3,993,614	\$4,222,685	\$27,755,949	\$3,068,706
Total Expenditures, Transfers & Other Outgo	\$162,372,929	\$163,748,538	\$71,433,088	\$38,343,702
Ending Fund Balance, June 30				39,570,543
TOTAL BUDGET REQUIREMENTS				\$241,662,782

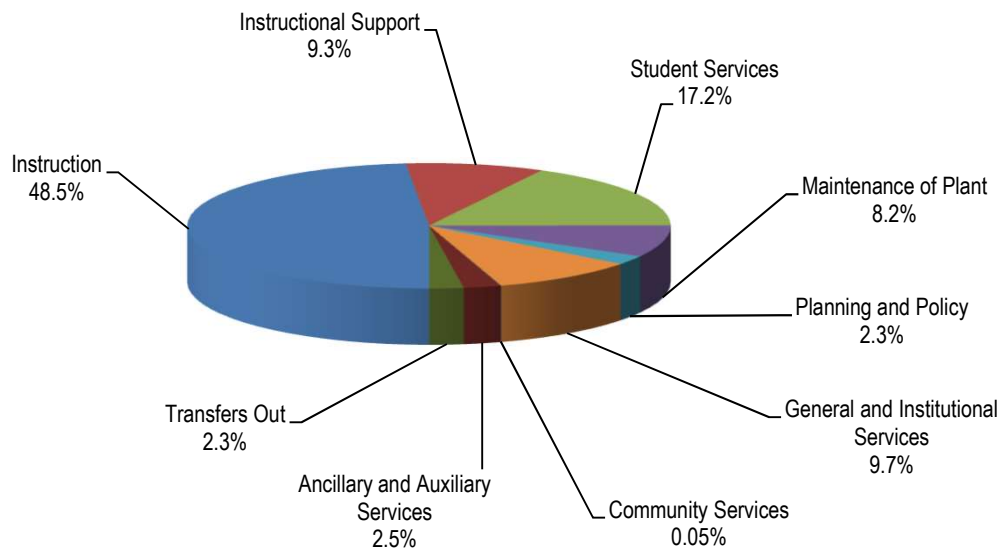
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2024/25 ACTUAL**

REVENUE BY SOURCE



EXPENDITURES BY FUNCTION



SANTA ROSA JUNIOR COLLEGE

GENERAL FUND REVENUE
2025/26

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Federal Revenue				
Career Technical Education Act			686,828	686,828
College to Career			1,015,407	
HSI Avanzando			1,426,763	1,575,852
HSI Lanzamiento			324,445	162,829
Other Federal Revenue	62,000	72,492	2,726,807	2,672,703
Total Federal Revenue	\$62,000	\$72,492	\$6,180,250	\$5,098,212
State Revenue				
Associate Office Hour Reimbursement	200,000	1,201,931		
Adult Education			1,664,997	1,380,310
Career Technical Education Survey			1,200,000	161,869
College Promise AB19			2,380,755	1,428,937
COVID-19 Response Block Grant			287,153	126,042
Disabled Student Programs & Services			3,804,683	3,763,200
Education Protection Act	29,029,647	30,280,241		
Enrollment and Retention Funds			1,349,651	802,865
Extended Opportunity Program & Services			2,500,015	2,562,203
Full-time Faculty Hiring	2,664,330	2,664,330		
General Apportionment	19,976,448	14,894,362		
Guided Pathways			1,181,567	187,229
Hire UP			1,672,100	841,850
Homeless and Housing Insecurity Grant			992,113	1,985,045
Instructional Equipment			2,881,387	863,653
Lottery Revenue	7,671,328	3,579,402		
Part-Time Faculty Support	346,485	346,485		
Rebuilding Nursing Infrastructure			1,130,867	244,420
Strong Workforce Program			4,965,939	3,404,767
Student Equity & Achievement			11,247,227	6,233,129
Tax Relief & Other Subventions	337,600	326,647		
Other State Revenue	482,925	3,747,848	17,344,084	9,162,421
Total State Revenue	\$60,708,763	\$57,041,246	\$54,602,538	\$33,147,940
Local Revenue				
Commissions	400,000	216,982		
Contract Education	230,000	320,610		
Enrollment Fees	6,989,363	6,749,340		
Health Fees			1,077,859	1,047,366
Non-Resident Tuition & Capital Outlay Fees	1,923,741	1,706,050	1,181,238	182,067
PG&E Settlement			4,617,357	73,115
Property Taxes	85,091,066	88,505,466		
Rental of Facilities & Sales	1,154,686	203,459		
Interest	1,800,000	2,341,630		
Other Local Revenue	2,801,772	2,394,715	3,734,585	2,178,837
Total Local Revenue	\$100,390,628	\$102,438,252	\$10,611,039	\$3,481,385
Total Revenue	\$161,161,391	\$159,551,990	\$71,393,827	\$41,727,537
Transfers from Other Funds	3,150	5,582		
Other Transfers In	247,881	258,831		
Total Transfers	\$251,031	\$264,413	\$0	\$0
Total Revenue and Transfers	\$161,412,422	\$159,816,403	\$71,393,827	\$41,727,537
Beginning Fund Balance, July 1				39,570,543
TOTAL BUDGET RESOURCES				\$241,114,483

SANTA ROSA JUNIOR COLLEGE

GENERAL FUND EXPENDITURES

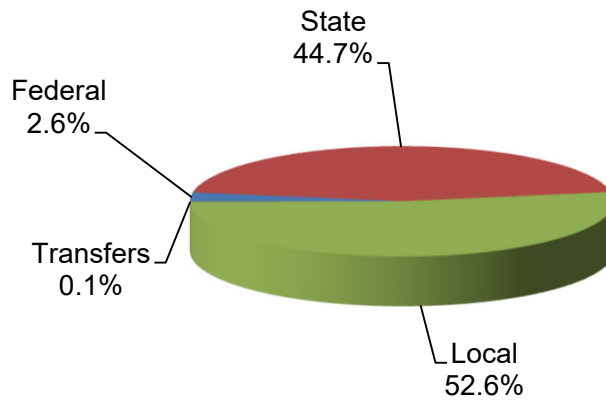
2025/26

	Unrestricted		Restricted	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Salaries and Benefits				
Academic Salaries	71,421,923	71,677,808	5,793,743	5,054,702
Classified Salaries	35,980,292	35,731,106	14,104,066	13,043,181
Employee Benefits	40,845,056	43,182,999	8,418,306	7,633,452
Total Salaries and Benefits	\$148,247,271	\$150,591,913	\$28,316,115	\$25,731,335
Supplies and Services				
Supplies	1,994,362	2,374,436	1,302,946	1,660,470
Services	14,527,341	12,893,155	7,755,097	6,455,406
Total Supplies and Services	\$16,521,703	\$15,267,591	\$9,058,043	\$8,115,876
Total Capital Outlay	\$225,706	\$136,173	\$7,737,523	\$3,876,462
Transfers and Other Outgo				
Child Development Fund	389,685	332,147		
Farm Fund	105,000	105,000		
Parking Fund	500,000	500,000		
Student Government Assembly	3,000	3,000		
Retiree Liability Fund	2,700,000	2,420,000		
Grants/Student Fees	418		2,474,422	3,936,652
Contingencies and Other Outgo	754,907		23,807,724	
Total Transfers and Other Outgo	\$4,453,010	\$3,360,147	\$26,282,146	\$3,936,652
Total Expenditures, Transfers & Other Outgo	\$169,447,690	\$169,355,824	\$71,393,827	\$41,660,325
Ending Fund Balance, June 30				30,098,334
TOTAL BUDGET REQUIREMENTS				\$241,114,483

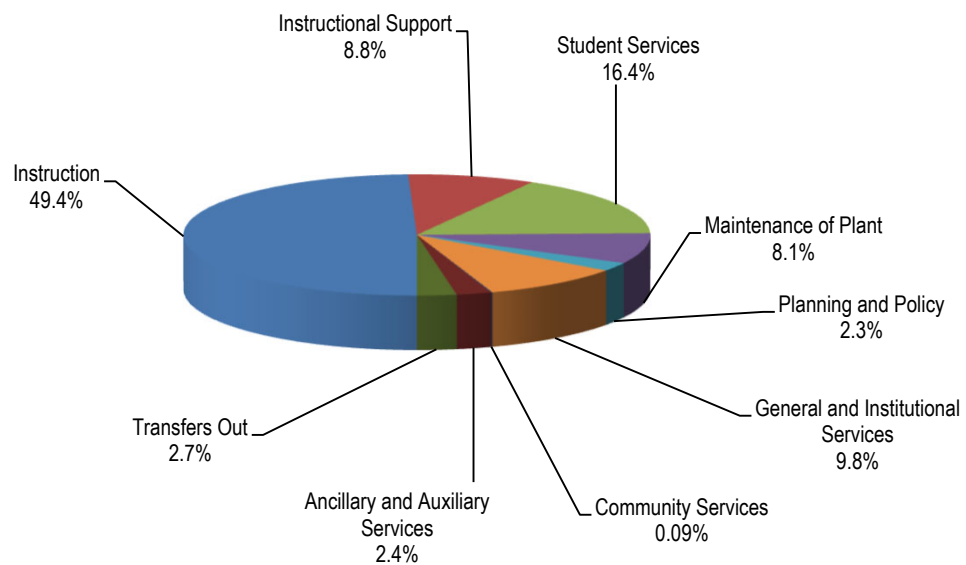
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2025/26 ACTUAL**

REVENUE BY SOURCE



EXPENDITURES BY FUNCTION



GENERAL FUND

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND REVENUE
2026/27 BUDGET**

	Unrestricted	Restricted	Total
Beginning Fund Balance, July 1			30,098,334
Federal Revenue			
Career Technical Education Act		702,869	702,869
College to Career		290,000	290,000
HSI Avanzando		419,965	419,965
HSI Lanzamiento		163,955	163,955
Other Federal Revenue	62,000	1,700,467	1,762,467
Total Federal Revenue	\$62,000	\$3,277,256	\$3,339,256
State Revenue			
Associate Health Reimbursement	1,800,000		1,800,000
Associate Office Hour Reimbursement	2,000,000		2,000,000
Adult Education		1,703,337	1,703,337
Career Technical Education Survey		2,157,264	2,157,264
College Promise AB19		2,202,055	2,202,055
COVID-19 Response Block Grant		161,111	161,111
Disabled Student Programs & Services		4,458,348	4,458,348
Education Protection Act	29,877,217		29,877,217
Enrollment and Retention Funds		546,787	546,787
Extended Opportunity Program & Services		2,358,769	2,358,769
Full-time Faculty Hiring	2,664,330		2,664,330
General Apportionment	13,306,231		13,306,231
Guided Pathways		994,338	994,338
Hire UP Grant		830,250	830,250
Homeless and Housing Insecurity Grant		1,774,532	1,774,532
Instructional Equipment		2,853,414	2,853,414
Lottery Revenue	4,255,823		4,255,823
Part-Time Faculty Support	346,485		346,485
Rebuilding Nursing Infrastructure		886,448	886,448
Strong Workforce Program		3,938,361	3,938,361
Student Equity & Achievement		11,819,855	11,819,855
Tax Relief & Other Subventions	330,600		330,600
Other State Revenue	1,184,831	13,294,540	14,479,371
Total State Revenue	\$55,765,517	\$49,979,409	\$105,744,926
Local Revenue			
Commissions	400,000		400,000
Contract Education	230,000		230,000
Enrollment Fees	6,811,767		6,811,767
Health Fees		1,166,650	1,166,650
Non-Resident Tuition & Capital Outlay Fees	1,923,741	1,000,974	2,924,715
PG&E Settlement		6,044,242	6,044,242
Property Taxes	90,462,072		90,462,072
Rental of Facilities & Sales	1,249,854		1,249,854
Interest	1,900,000		1,900,000
Other Local Revenue	2,466,932	3,564,292	6,031,224
Total Local Revenue	\$105,444,366	\$11,776,158	\$117,220,524
Total Revenue	\$161,271,883	\$65,032,823	\$226,304,706
Transfers from Other Funds	3,150		3,150
Other Transfers In	216,160		216,160
Total Transfers	\$219,310	\$0	\$219,310 *
Total Revenue and Transfers	\$161,491,193	\$65,032,823	\$226,524,016
TOTAL BUDGET RESOURCES			\$256,622,350

*Detail on Page 13

SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND EXPENDITURES
2026/27 BUDGET**

	Unrestricted	Restricted	Total
Salaries and Benefits			
Academic Salaries	69,097,263	6,119,712	75,216,975
Classified Salaries	31,496,925	13,164,318	44,661,243
Employee Benefits	41,360,579	8,216,209	49,576,788
Total Salaries and Benefits	\$141,954,767	\$27,500,239	\$169,455,006
Supplies and Services			
Supplies	2,026,314	1,192,630	3,218,944
Services	15,141,560	6,823,411	21,964,971
Total Supplies and Services	\$17,167,874	\$8,016,041	\$25,183,915
Total Capital Outlay	\$231,432	\$6,080,785	\$6,312,217
Transfers and Other Outgo			
Child Development Fund	389,685		389,685
Farm Fund	105,000		105,000
Parking Fund	500,000		500,000
Student Government Assembly	5,000		5,000
Retiree Liability Fund	700,000		700,000
Grants/Student Fees	418	2,090,331	2,090,749
Contingencies and Other Outgo	437,017	21,345,427	21,782,444
Total Transfers and Other Outgo	\$2,137,120	\$23,435,758	\$25,572,878 *
Total Expenditures, Transfers & Other Outgo	\$161,491,193	\$65,032,823	\$226,524,016
Ending Fund Balance, June 30			30,098,334
TOTAL BUDGET REQUIREMENTS			\$256,622,350

*Detail on Page 13

SANTA ROSA JUNIOR COLLEGE

**DETAIL OF TRANSFERS AND OTHER OUTGO
2026/27 BUDGET**

To General Fund (Detail of figure found on Page 11)

<u>Transfers to General Fund From:</u>	<u>Amount</u>	<u>Reason</u>
Student Representation Fee Fund	3,150	Administrative Fee
Doyle Administration Account	216,160	Support for Scholarship Office
	<u>\$219,310</u>	

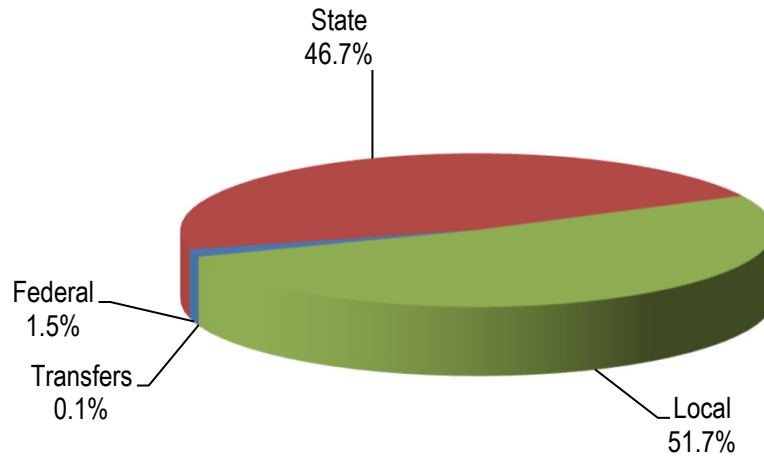
From General Fund (detail of figure found on Page 12)

<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	5,000	Unrestricted
Parking Fund	500,000	Unrestricted
Retiree Benefits Fund	700,000	Unrestricted
	<u>\$1,699,685</u>	
<u>General Fund Other Outgo</u>		
Fees Paid for Students	2,090,749	Restricted Funds (EOPS, Hire Up, CA Promise, etc.)
Appropriations for Contingencies	21,782,444	Unrestricted and Restricted Funds
	<u>\$23,873,193</u>	
	<u>\$25,572,878</u>	

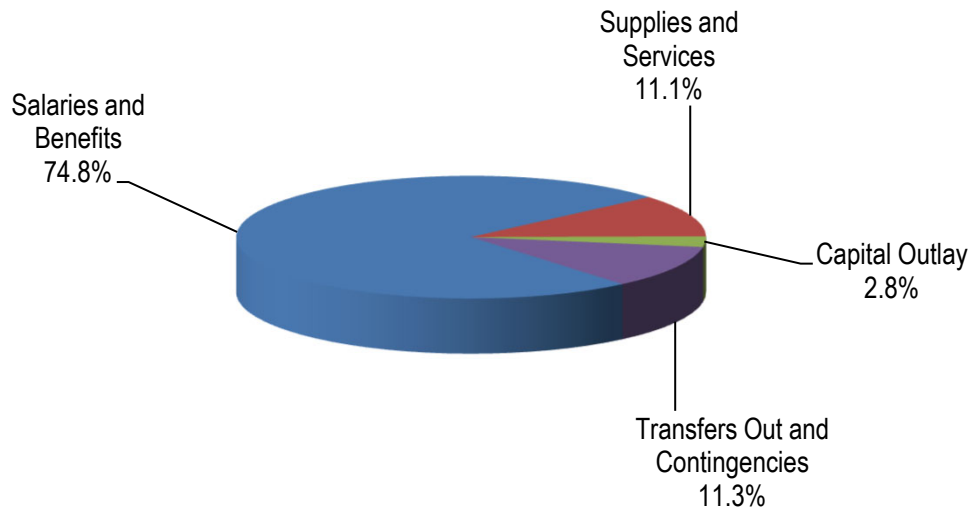
SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
2026/27 BUDGET**

REVENUE BY SOURCE



EXPENDITURES BY OBJECT



SANTA ROSA JUNIOR COLLEGE

**GENERAL FUND
FUND BALANCE DETAIL
2026/27 BUDGET**

	BEGINNING FUND BALANCE	EST ENDING FUND BALANCE
	July 1, 2026	June 30, 2027
Reserved		
Revolving Cash	76,778	76,778
Stores Inventory	62,109	100,000
Prepaid Expenditures	726,453	400,000
Health Fee	801,449	801,449
Total Reserved	\$1,666,789	\$1,378,227
Unreserved		
Designated		
General Reserve (@ 16.67% of Budget)	28,226,535	26,915,737
Total Designated	\$28,226,535	\$26,915,737
Undesignated	\$205,010	\$1,804,369
Total Unreserved	\$28,431,545	\$28,720,107
TOTAL FUND BALANCE	\$30,098,334	\$30,098,334

CAPITAL PROJECTS FUNDS

SANTA ROSA JUNIOR COLLEGE

**CAPITAL PROJECTS FUND (41)
2026/27 BUDGET**

	2025/26	2026/27
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$19,190,364	\$21,025,456
Revenue		
Federal - Economic Development Admin.	224,731	
State Capital Outlay Projects	36,032	1,125,000
State Scheduled Maintenance	1,767,798	1,925,724
Local		
Redevelopment Funds	2,008,094	1,000,000
Sonoma County Tipping Point	9,407	62,932
Other	778,681	400,000
Total Revenue	\$4,824,743	\$4,513,656
Transfers In		
TOTAL BUDGET RESOURCES	\$24,015,107	\$25,539,112
Expenditures		
Federal - Economic Development Admin.	224,731	0
State Capital Outlay Projects	36,032	1,125,000
State Scheduled Maintenance	1,767,798	1,925,724
Redevelopment Projects		16,282,966
Sonoma County Tipping Point	9,407	62,932
Local Projects	951,683	6,142,490
Total Expenditures	\$2,989,651	\$25,539,112
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	\$21,025,456	\$0
TOTAL BUDGET REQUIREMENTS	\$24,015,107	\$25,539,112

2026/27 CAPITAL PROJECTS FUND (41)
DETAIL FOR INFORMATION ONLY

	LOCAL	FEDERAL/STATE
<i>Beginning Fund Balance, July 1</i>	\$21,025,456	\$0
Revenue		
Federal - Economic Development Admin.		
State Capital Outlay Projects		1,125,000
State Scheduled Maintenance		1,925,724
Local - Redevelopment, Tipping Point & Other	1,462,932	
Total Revenue	\$1,462,932	\$3,050,724
Transfers In		
TOTAL BUDGET RESOURCES	\$22,488,388	\$3,050,724
Expenditures		
Federal - Economic Development Admin.		
Petaluma Construction Center		
Total Federal - Economic Development Admin	\$0	\$0
State Capital Outlay Projects		
Public Safety Training Center Firetower		1,125,000
Total State Capital Outlay Projects	\$0	\$1,125,000
State Scheduled Maintenance		
Emeritus HVAC/Roof		
Fac Ops Building		
Forsyth HVAC		233,801
Heritage Hall		
Site Improvement		
To be determined		1,691,923
Total State Scheduled Maintenance	\$0	\$1,925,724
Local Projects		
Redevelopment Projects - To be determined	16,282,966	
Other Local - To be determined	6,205,422	
Total Local Projects	\$22,488,388	\$0
Total Expenditures	\$22,488,388	\$3,050,724
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	0	0
TOTAL BUDGET REQUIREMENTS	\$22,488,388	\$3,050,724

SANTA ROSA JUNIOR COLLEGE

MEASURE H - GENERAL OBLIGATION BOND PROJECTS FUND (44) 2026/27 BUDGET

	2025/26 Actual	2026/27 Budget
<i>Beginning Fund Balance, July 1</i>	\$33,249,691	\$18,658,641
REVENUE		
Proceeds from Bond Sale		
Interest & Rebates	1,053,328	500,000
TOTAL BUDGET RESOURCES	\$34,303,019	\$19,158,641
EXPENDITURES		
Eligible Bond Program Costs	821,740	5,403,397
Program Planning and Project Development	128,331	50,000
 EXPANSION AND NEW CONSTRUCTION		
W. Terry Lindley Center for Science, Technology, Engineering & Math (STEM)	38,854	557,160
Jeff Kunde Hall	151	
Roseland Center Expansion	4,742,943	150,000
Swing Space	18,833	
Shone Farm Various Upgrades, including Harvest Facility	217,953	113,099
SUBTOTAL: EXPANSION AND NEW CONSTRUCTION	\$5,018,734	\$820,259
 RENOVATION AND MODERNIZATION		
Luther Burbank Auditorium Renovation		
C. J. Tauzer Gym Renovation - Health, Physical Education & Wellness Center	3,570,888	1,050,000
Emeritus Hall Renovation	2,862	
Petaluma Campus Student Services, Food Service and Tutorial Center/Media Renovation	31,210	713,356
Lawrence A. Bertolini Hall Modernization	380,359	83,217
John Lounibos Hall Remodel	418,647	
Race Hall Renovation	269,278	611,179
Pioneer Modernization	51,246	
Minor Projects Less Than \$50,000 Per Project	22,779	505,348
SUBTOTAL: RENOVATION AND MODERIZATION	\$4,747,269	\$2,963,100
 INFORMATION TECHNOLOGY		
Instructional Computing	20,234	3,766,400
Student Information System	3,773,765	1,687,451
Media Services	264,905	185,629
Faculty and Staff Computers	451,128	
Frank P. Doyle and Herold Mahoney Libraries	14,520	248,688
Network Infrastructure Equipment		278,702
Network Upgrade	18,751	15,651
Equipment for Student Services, Finance, Administration, Human Resources		388,365
SUBTOTAL: INFORMATION TECHNOLOGY	\$4,543,303	\$6,570,886
 INFRASTRUCTURE, MAINTENANCE AND REPAIRS		
Miscellaneous Maint/Repairs Greater Than \$50,000 Per Project (see Page 19)	163,377	
Minor Maintenance and Repairs Less Than \$50,000 Per Project	46,484	
SUBTOTAL: INFRASTRUCTURE, MAINTENANCE AND REPAIRS	\$209,861	\$0
 HEALTH AND SAFETY IMPROVEMENTS		
Access Control	2,412	2,987
Americans with Disabilities Act (ADA) Compliance	50,695	2,574,401
Wayfinding	122,033	773,611
SUBTOTAL: HEALTH AND SAFETY IMPROVEMENTS	\$175,140	\$3,350,999
 TOTAL EXPENDITURES	\$15,644,378	\$19,158,641
 <i>Estimated Ending Fund Balance, June 30</i>	18,658,641	0
TOTAL BUDGET REQUIREMENTS	\$34,303,019	\$19,158,641

SANTA ROSA JUNIOR COLLEGE

MEASURE H - GENERAL OBLIGATION BOND PROJECTS FUND (44)

2026/27 BUDGET

ADDITIONAL DETAIL FOR INFORMATION ONLY

	2025/26 Actual	2026/27 Budget
EXPENDITURE DETAIL - ENERGY CONSERVATION, SUSTAINABILITY PROJECTS, AND MISCELLANEOUS PROJECTS AND REPAIRS		
Energy Conservation and Sustainability Projects SUBTOTAL	\$0	\$0
Miscellaneous Projects Greater Than \$50,000 Per Project SUBTOTAL	\$0	\$0
Miscellaneous Maintenance/Repairs Greater Than \$50,000 Per Project Petaluma HVAC SUBTOTAL	163,377 \$163,377	\$0
TOTAL EXPENDITURES	\$163,377	\$0

***OTHER GOVERNMENTAL
FUNDS***

SANTA ROSA JUNIOR COLLEGE

CHILD DEVELOPMENT FUND 2026/27 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.

	2025/26	2026/27
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$0	\$0
Revenue		
Federal Revenue		
Food Program	50,646	50,000
Other Federal Revenue	178,015	130,853
State Revenue		
Department of Education	1,032,232	1,077,852
Other State Revenue	74,987	493,628
Local Revenue		
Interest	19,221	
Parent Fees	2,709	
Total Revenue	\$1,357,810	\$1,752,333
Transfer from General Fund	332,147	389,685
TOTAL BUDGET RESOURCES	\$1,689,957	\$2,142,018
Expenditures		
Academic Salaries	109,331	108,181
Classified Salaries	924,392	919,729
Employee Benefits	599,674	585,214
Supplies	32,019	60,451
Services	17,242	12,894
Capital Outlay	7,299	20,000
Contingencies		435,549
Total Expenditures	\$1,689,957	\$2,142,018
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	\$0	\$0
TOTAL BUDGET REQUIREMENTS	\$1,689,957	\$2,142,018

SANTA ROSA JUNIOR COLLEGE

FARM OPERATIONS FUND 2026/27 BUDGET
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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.

	2025/26	2026/27
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$740,070	\$818,066
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Grape Sales	1,698,822	1,925,350
Farm Sales	294,377	220,000
Interest	21,264	10,000
Total Revenue	\$2,014,463	\$2,155,350
Transfer from General Fund	105,000	105,000
Transfer from Foundation		
TOTAL BUDGET RESOURCES	\$2,859,533	\$3,078,416
Expenditures		
Academic Salaries		
Classified Salaries	562,160	695,088
Employee Benefits	328,532	385,536
Supplies	41,893	100,000
Services	1,107,386	992,000
Capital Outlay	1,496	19,102
Contingencies		10,000
Total Expenditures	\$2,041,467	\$2,201,726
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	\$818,066	\$876,690
TOTAL BUDGET REQUIREMENTS	\$2,859,533	\$3,078,416

SANTA ROSA JUNIOR COLLEGE**AUXILIARY ENTERPRISE FUND
2026/27 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.

	2025/26	2026/27
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$577,843	\$630,625
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Food Service	54,984	60,000
Interest	31,673	20,000
Other Local	161	5,000
Total Revenue	\$86,818	\$85,000
Transfers In		
TOTAL BUDGET RESOURCES	\$664,661	\$715,625
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits		
Supplies	197	5,000
Services	33,839	35,000
Capital Outlay		45,000
Total Expenditures	\$34,036	\$85,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	\$630,625	\$630,625
TOTAL BUDGET REQUIREMENTS	\$664,661	\$715,625

SANTA ROSA JUNIOR COLLEGE

PARKING FUND 2026/27 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.

	2025/26	2026/27
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$169,160	\$31,225
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	-4,874	5,000
Parking Fees	1,113,574	1,276,000
Parking Fines	51,031	50,000
Other Local Revenue	2,535	45,000
Total Revenue	\$1,162,266	\$1,376,000
Transfer from General Fund	500,000	500,000
TOTAL BUDGET RESOURCES	\$1,831,426	\$1,907,225
Expenditures		
Academic Salaries		
Classified Salaries	1,080,942	1,075,634
Employee Benefits	493,524	659,966
Supplies	33,027	8,835
Services	192,708	107,000
Capital Outlay		
Total Expenditures	\$1,800,201	\$1,851,435
Transfers Out		13,480
<i>Estimated Ending Fund Balance, June 30</i>	31,225	42,310
TOTAL BUDGET REQUIREMENTS	\$1,831,426	\$1,907,225

SANTA ROSA JUNIOR COLLEGE

STUDENT ACTIVITY SPECIAL REVENUE FUND 2026/27 BUDGET

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.

	2025/26	2026/27
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$438,023	\$392,373
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	16,342	3,450
Student Activity Fees	86,601	78,000
Other Local Revenue	68	
Total Revenue	\$103,011	\$81,450
Transfers In	3,000	18,480
TOTAL BUDGET RESOURCES	\$544,034	\$492,303
Expenditures		
Academic Salaries		
Classified Salaries	60,944	53,033
Employee Benefits	29,948	34,660
Supplies	40,521	59,500
Services	20,248	20,455
Capital Outlay		
Total Expenditures	\$151,661	\$167,648
Transfers Out	0	
<i>Estimated Ending Fund Balance, June 30</i>	392,373	324,655
TOTAL BUDGET REQUIREMENTS	\$544,034	\$492,303

SANTA ROSA JUNIOR COLLEGE

STUDENT REPRESENTATION FEE FUND 2026/27 BUDGET

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.

	2025/26	2026/27
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$164,000	\$148,434
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	6,434	4,500
Student Representation Fees	42,665	45,000
Total Revenue	\$49,099	\$49,500
Transfers In		
TOTAL BUDGET RESOURCES	\$213,099	\$197,934
Expenditures		
Academic Salaries		
Classified Salaries	21,247	30,965
Employee Benefits	11,830	19,327
Supplies		
Services	26,006	37,501
Capital Outlay		
Total Expenditures	\$59,083	\$87,793
Transfer to General Fund	5,582	3,150
<i>Estimated Ending Fund Balance, June 30</i>	148,434	106,991
TOTAL BUDGET REQUIREMENTS	\$213,099	\$197,934

SANTA ROSA JUNIOR COLLEGE

**STUDENT CENTER FEE FUND
2026/27 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.

	2025/26	2026/27
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$45,925	\$47,598
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	2,141	1,500
Student Center Fees	93,407	85,000
Total Revenue	\$95,548	\$86,500
Transfers In		
TOTAL BUDGET RESOURCES	\$141,473	\$134,098
Expenditures		
Academic Salaries		
Classified Salaries	52,951	39,931
Employee Benefits	34,160	24,072
Supplies	83	1,500
Services	6,681	2,600
Capital Outlay		
Total Expenditures	\$93,875	\$68,103
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	47,598	65,995
TOTAL BUDGET REQUIREMENTS	\$141,473	\$134,098

PROPRIETARY FUNDS

SANTA ROSA JUNIOR COLLEGE

SELF-INSURANCE FUND 2026/27 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.

	2025/26	2026/27
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$1,317,909	\$1,374,693
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Dental Premiums	1,809,054	1,810,000
Interest	108,314	77,000
Other Local Revenue	28,245	
Total Revenue	\$1,945,613	\$1,887,000
Transfers In		
TOTAL BUDGET RESOURCES	\$3,263,522	\$3,261,693
Expenditures		
Academic Salaries		5,000
Classified Salaries		5,000
Employee Benefits		1,054
Supplies	3,221	1,597
Services - Dental and Liability Claims & Administration	1,885,608	1,859,349
Capital Outlay		15,000
Total Expenditures	\$1,888,829	\$1,887,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	1,374,693	1,374,693
TOTAL BUDGET REQUIREMENTS	\$3,263,522	\$3,261,693

SANTA ROSA JUNIOR COLLEGE**RETIREE BENEFITS FUND
2026/27 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.

	2025/26	2026/27
	ACTUAL	BUDGET
<i>Beginning Fund Balance, July 1</i>	\$3,276,226	\$2,988,871
Revenue		
Federal Revenue		
State Revenue		
Local Revenue		
Interest	156,046	100,000
Total Revenue	\$156,046	\$100,000
Transfer from General Fund	2,420,000	700,000
TOTAL BUDGET RESOURCES	\$5,852,272	\$3,788,871
Expenditures		
Academic Salaries		
Classified Salaries		
Employee Benefits	2,863,401	2,800,000
Supplies		
Services		
Capital Outlay		
Total Expenditures	\$2,863,401	\$2,800,000
Transfers Out		
<i>Estimated Ending Fund Balance, June 30</i>	2,988,871	988,871
TOTAL BUDGET REQUIREMENTS	\$5,852,272	\$3,788,871