

# SONOMA COUNTY JUNIOR COLLEGE DISTRICT

## Fiscal Sustainability Update: 2025/26 Adopted Budget

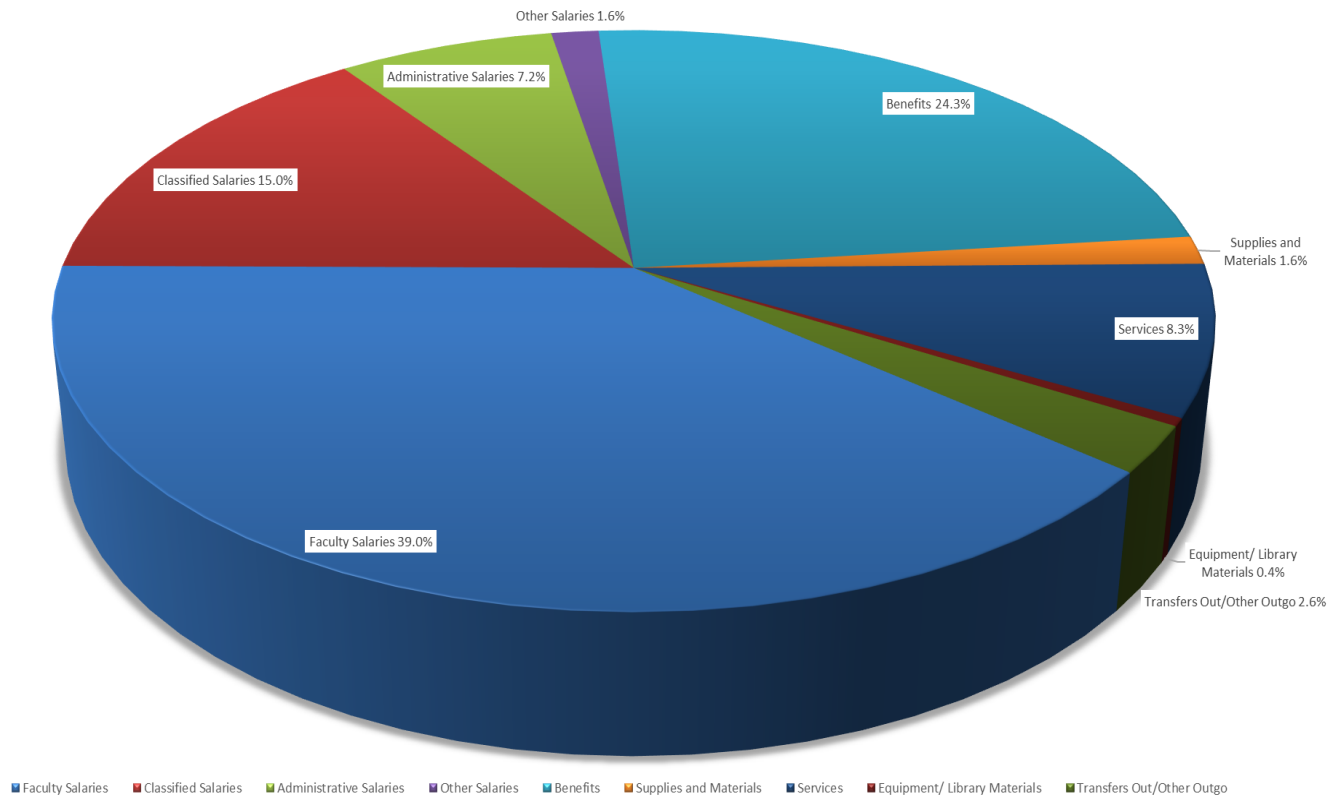
BOARD OF TRUSTEES  
September 9, 2025

Presented by Kate Jolley  
Vice President, Finance and Administrative Services



# 2024/25 Year End by Type Unrestricted General Fund

Expenditures By Type  
2024/25 Unrestricted General Fund



## Revenue

Federal Revenue	\$ 74,965
State Revenue	61,125,892
Local Revenue	99,954,581
Transfers and Other Incoming	196,181
Total Unrestricted General Fund Revenue	<u>\$ 161,351,619</u>

## Expenses

Faculty Salaries	\$ 63,877,293
Classified Salaries	24,564,609
Administrative Salaries	11,713,018
Other Salaries	2,563,670
Benefits	39,858,951
Supplies and Materials	2,588,404
Services	13,645,676
Equipment/ Library Materials	714,231
Transfers Out/Other Outgo	4,222,685
Total Unrestricted General Fund Expenses	<u>\$ 163,748,538</u>

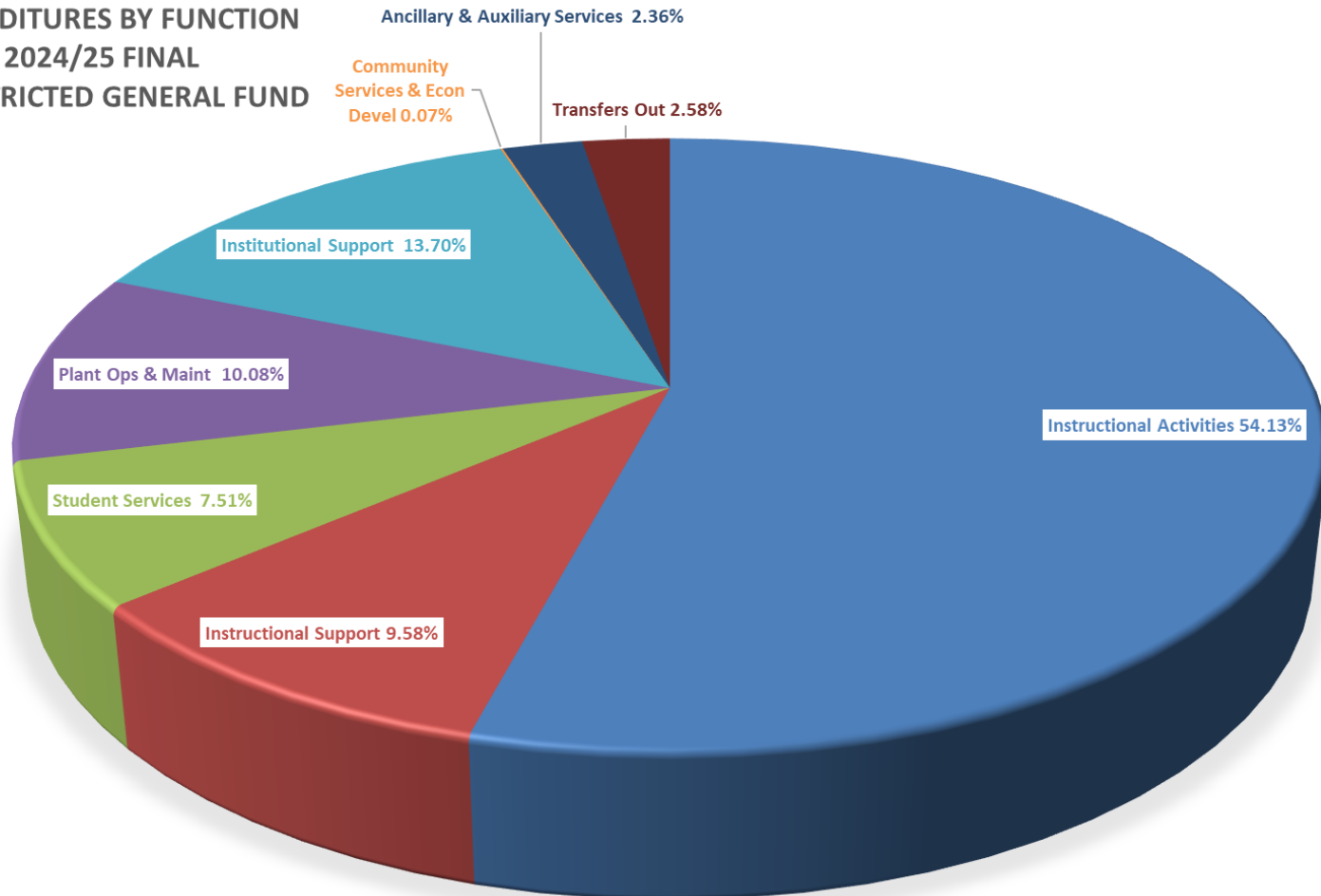
**\$2.4 million decrease to Unrestricted General Fund Balance**



**SANTA ROSA  
JUNIOR COLLEGE**

# 2024/25 Year End by Function Unrestricted General Fund

## EXPENDITURES BY FUNCTION 2024/25 FINAL UNRESTRICTED GENERAL FUND



Year End June 30, 2025

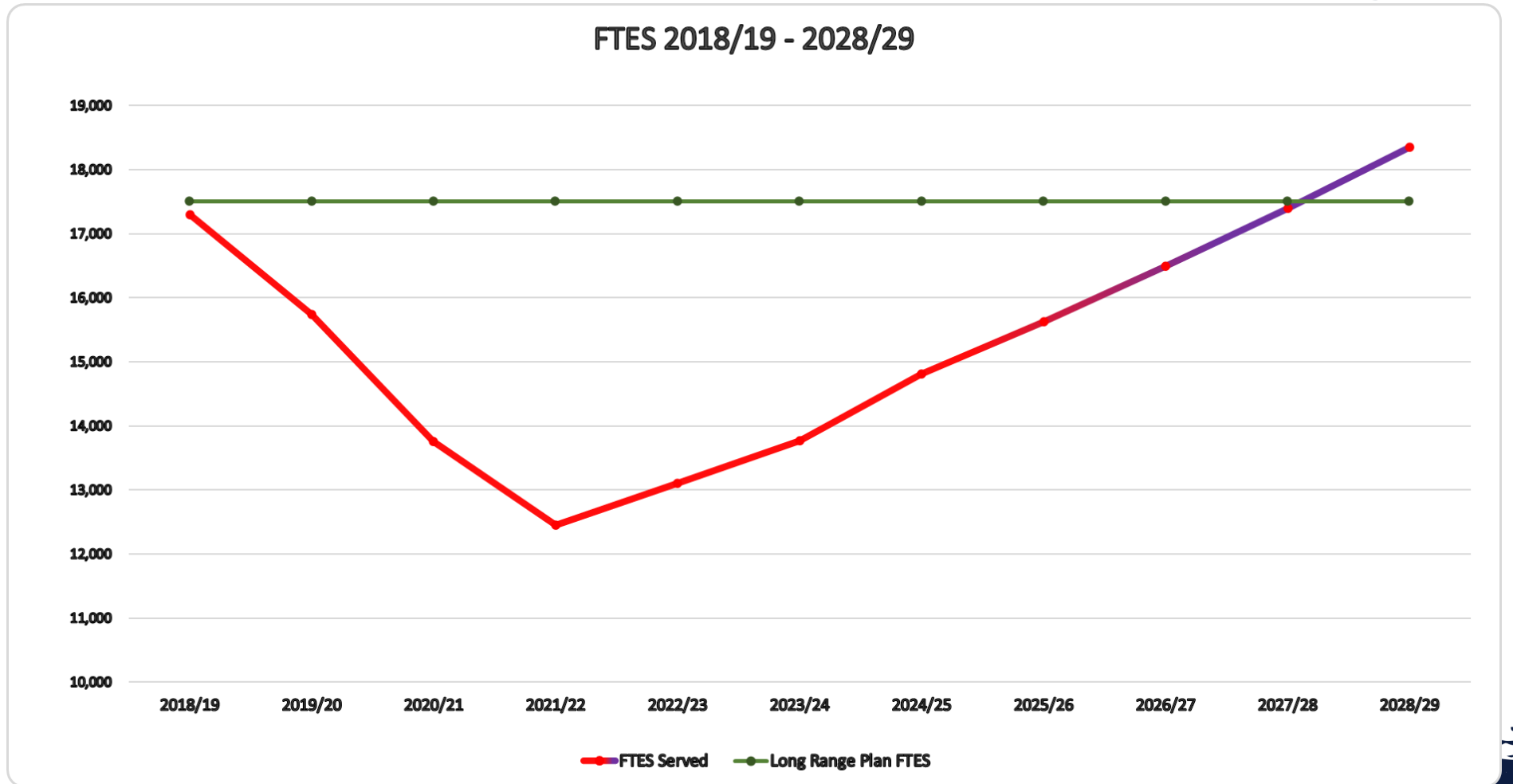
Instructional Activities	\$88,634,849
Instructional Support	15,679,086
Student Services	12,297,678
Plant Ops & Maint	16,511,507
Institutional Support	22,433,484
Community Services & Econ Devel	109,541
Ancillary & Auxiliary Services	3,859,708
Transfers Out	4,222,685
Total	<u>\$163,748,538</u>



SANTA ROSA  
JUNIOR COLLEGE

# Full Time Equivalent Students (FTES)

- Long Range Plan –
  - 17,500 FTES
- Served FTES
  - 2024/25: 14,817
  - 2028/29: 17,500+
- \$18.8 M gap between funded and reported FTES



# Student Centered Funding Formula(SCFF)

Apportionment Calculation 24/25 - Funded FTES R1					
Calculation of Base Component					
Basic Allocation					\$ 13,016,903
	A	B	C	D	A x (Average of B/C/D)
FTES Type	Payment Per FTES	2022/23	2023/24	2024/25	Allocation
Credit	\$ 5,294	15,787.81	13,662.37	11,189.55	\$ 71,721,266
Non-Credit	\$ 4,465			2,715.16	\$ 12,122,049
CDCP	\$ 7,425			590.83	\$ 4,386,635
Special Admit	\$ 7,425			417.35	\$ 3,098,628
Incarcerated Students - Credit	\$ 7,425			3.11	\$ 23,090
Incarcerated Students - Non-Credit	\$ 4,465			-	\$ -
		15,787.81	13,662.37	14,916.00	
Total Funding From Base Component:					\$ 104,368,571
Calculation of Supplemental Component					
	A			B	A x B
Supplemental	Payment Per Count			2023/24	Allocation
Promise Grant Recipient	\$ 1,252			7,799	\$ 9,764,036
Pell Grant Recipient	1,252			3,432	4,296,727
AB540 Student	1,252			811	1,015,340
Total Funding From Supplemental Component:					\$ 15,076,102

# Student Centered Funding Formula(SCFF)

Calculation of Student Success Component					
	A	B	C	D	A x (Average of B/C/D)
Success	Payment Per Count	2021/22 Headcount	2022/23 Headcount	2023/24 Headcount	Allocation
Associate's Degrees	\$ 2,215	1,035	990	948	\$ 2,194,758
Associate's Degree for Transfer	2,953	500	470	515	1,461,695
Credit Certificates 18+	1,476	491	430	483	690,983
CTE Units 9+	738	2,168	2,198	2,490	1,687,102
Transfers to Four Year College	1,107	912	752	711	876,648
Math and English Completion in Year 1	1,476	385	378	459	601,411
Regional Living Wage	738	3,841	3,533	2,804	2,504,568
<b>Bonus (Above + Promise Recipient)</b>					
Associate's Degrees	\$ 559	713	713	671	\$ 390,482
Associate's Degree for Transfer	745	344	316	347	250,018
Credit Certificates 18+	372	255	211	248	88,636
CTE Units 9+	186	1,299	1,341	1,509	257,528
Transfers to Four Year College	279	545	414	392	125,785
Math and English Completion in Year 1	372	147	185	227	69,394
Regional Living Wage	186	1,640	1,592	1,132	270,873
<b>Bonus (Above + Pell Recipient)</b>					
Associate's Degrees	\$ 838	432	453	429	\$ 367,020
Associate's Degree for Transfer	1,117	215	197	233	240,211
Credit Certificates 18+	559	135	114	132	70,946
CTE Units 9+	279	777	806	880	229,318
Transfers to Four Year College	419	346	261	244	118,849
Math and English Completion in Year 1	559	101	114	137	65,546
Regional Living Wage	279	805	735	523	192,076
<b>Total Funding From Student Success Component:</b>					<b>\$ 12,753,846</b>



# Hold Harmless Provision

A	B	C	D	E	F	G	H	I	J	K	L
Year	New Floor (2024/25)	Funded Level (MAX B/D)	SCFF Calculated (E+F+G+H)	Base	FTES	Success	Supplemental	Funded FTES	Success Inc	Supp Inc	COLA
2024/25	138,789,322	138,789,322	132,198,560	13,016,903	91,351,707	12,753,848	15,076,102	14,817			1.07%
2025/26	138,789,322	138,789,322	130,304,638	13,316,292	87,683,409	13,429,802	15,875,135	15,631	3.00%	3.00%	2.30%
2026/27	138,789,322	138,789,322	130,762,494	13,582,618	86,409,692	14,101,292	16,668,892	16,491	3.00%	3.00%	2.00%
2027/28	138,789,322	138,789,322	137,325,189	13,854,270	91,162,225	14,806,357	17,502,337	17,398	3.00%	3.00%	2.00%
<b>2028/29</b>	<b>138,789,322</b>	<b>144,231,631</b>	<b>144,231,631</b>	<b>14,131,355</b>	<b>96,176,148</b>	<b>15,546,674</b>	<b>18,377,454</b>	<b>18,355</b>	<b>3.00%</b>	<b>3.00%</b>	<b>2.00%</b>

- 2024/25 funded revenue is the new floor
- No ongoing COLA until regrow into earned SCFF revenue
- Estimate recovery of 5.5% in FTES and 3% in SCFF metrics

# SCJCD 2025/26 Adopted Budget Revenue Assumptions

Assumption	Amount
Targeted district enrollment	17,500 FTES
Actual district enrollment 2024/25	14,817 FTES
2025/26 COLA (2.30%) - one time	3,190,600
Part Time Faculty Office Hours increase	800,000
Miscellaneous revenue changes	122,000
Interest revenue increase	300,000
Lottery revenue increase	494,000



# SCJCD 2025/26 Adopted Budget Expenditure Assumptions

Assumption	Amount
2025/26 increases to salary schedules	\$ 4,350,000
Salary adjustments for steps	1,993,900
PERS rate decrease (27.05% to 26.81%)	(78,500)
Health benefits increase	434,400
Uncontrollable cost increases	790,000
Election cost (non-election year)	(100,000)
Differential between full time and part time faculty	(350,000)
Elimination of 2024/25 one time funds	(250,000)



# SCJCD 2025/26 Adopted Budget Unrestricted General Fund

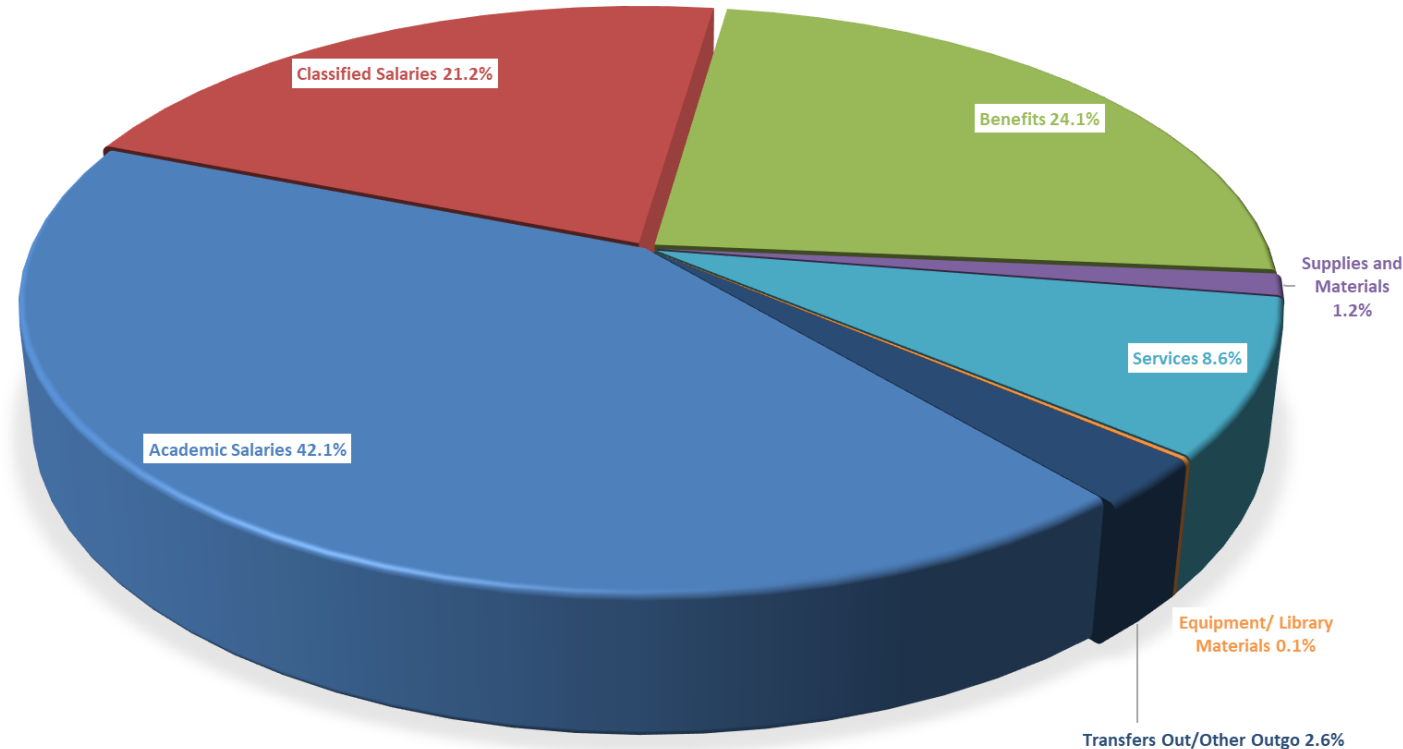
## Revenue

Federal Revenue	\$ 62,000
State Revenue	60,708,763
Local Revenue	100,390,628
Transfers and Other Incoming	251,031
Total Unrestricted General Fund Revenue	<u>\$ 161,412,422</u>

## Expenses

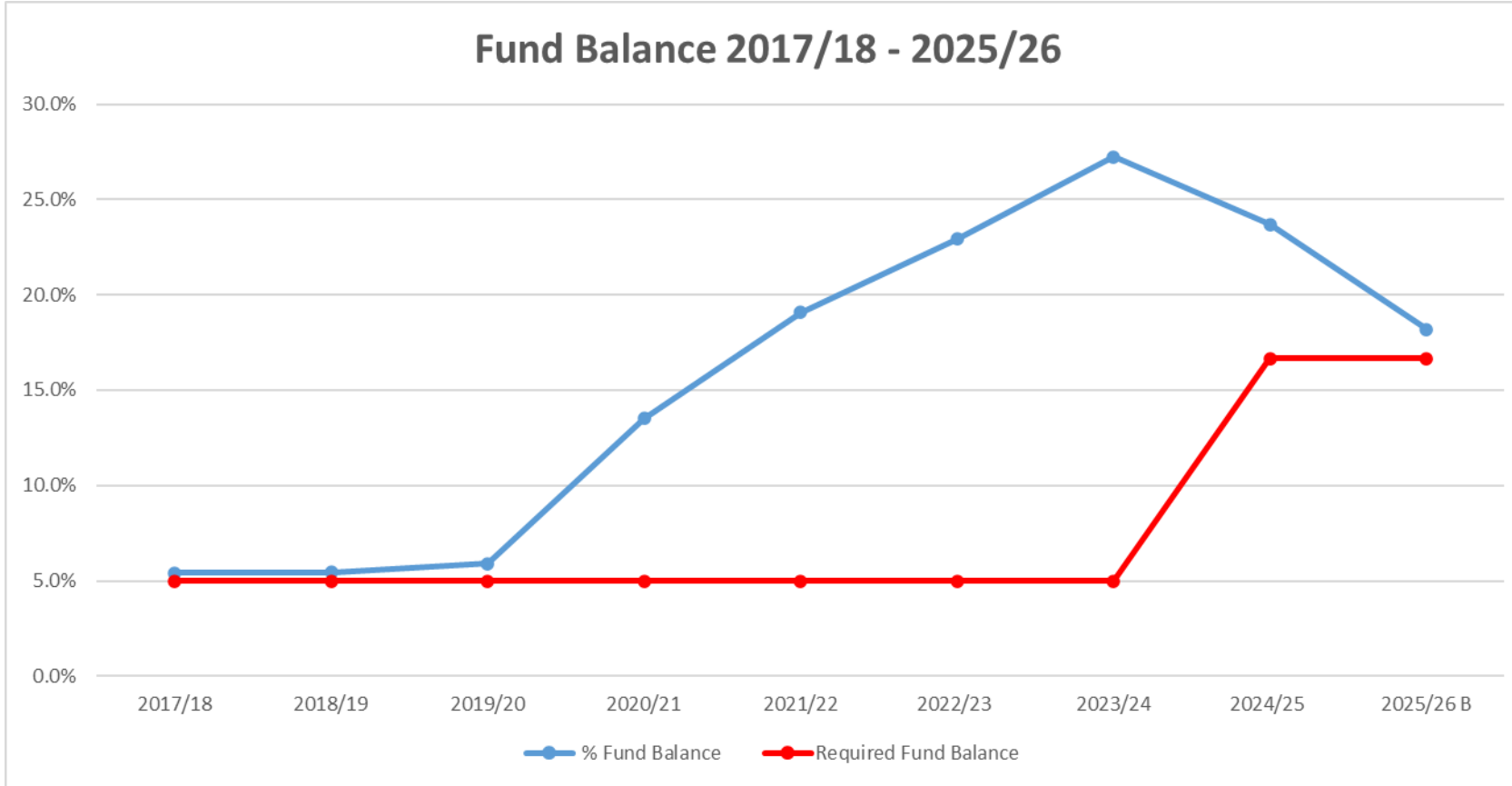
Academic Salaries	\$ 71,421,923
Classified Salaries	35,980,292
Benefits	40,845,056
Supplies and Materials	1,994,362
Services	14,527,341
Equipment/ Library Materials	225,706
Transfers Out/Other Outgo	4,453,010
Total Unrestricted General Fund Expenses	<u>\$ 169,447,690</u>

EXPENDITURES BY TYPE  
2025/26 UNRESTRICTED GENERAL FUND  
ADOPTED BUDGET



- Budgeted to spend down \$8.04 million

# SCJCD 2025/26 Adopted Budget Fund Balance Summary



Year	Amount	% FB
2017/18	6,971,242	5.4%
2018/19	7,069,840	5.5%
2019/20	7,428,735	5.9%
2020/21	16,496,826	13.5%
2021/22	24,864,419	19.1%
2022/23	33,153,627	22.9%
2023/24	42,063,592	27.2%
2024/25	39,570,542	23.7%
2025/26 B	31,535,274	18.2%

- Policy to maintain 2 months of expenses (16.7% or \$28.3M for 25/26)
- Not enough fund balance to weather the span to 17,500 FTES

# SCJCD 2025/26 Adopted Budget

## Other Funds

	Fund #	33	34	35	39	41	44	61	69	71	72	73
		Child Dev	College Farm	Auxiliary Ent	Parking	Capital Projects	Measure H	Self Insurance	Retiree Benefits	Stu Body	Stu Rep Fee	Stu Cntr Fee
<u>2025 Ending</u>												
Revenues		1,747,755	2,131,517	120,203	1,791,584	12,324,135	2,013,424	1,899,894	3,120,222	105,084	50,298	110,350
Expenditures		1,747,755	2,165,800	21,241	1,708,905	9,492,808	29,444,145	2,049,518	2,778,855	66,764	61,872	148,206
Ending Fund Balance		-	740,071	577,843	169,160	19,190,364	33,249,691	1,317,909	3,276,226	438,023	164,000	45,925
<u>2026 Budget</u>												
Revenues		1,917,031	1,517,350	85,000	1,876,000	5,222,061	500,000	1,887,000	2,780,000	88,000	48,500	103,000
Expenditures		1,917,031	2,172,153	85,000	1,786,187	24,412,425	33,749,691	1,887,000	2,800,000	170,219	85,108	116,607
Ending Fund Balance		-	85,268	577,843	258,973	0	(0)	1,317,909	3,256,226	355,804	127,392	32,318



# Fiscal Sustainability

- Long Range Plan
  - Approved in November 2018
  - Response to ACCJC Enhanced Fiscal Monitoring and years of budget deficits
  - Since 2018/19 – reduced \$17.9 million
    - 2025/26 – \$225K from prior years
- Capital Improvement Bond
  - Not operational costs
  - Local funding solutions
  - Long term resources to support facility and infrastructure improvements and support teaching and learning
  - Results from poll presented in October

Area	Target Reduction 23/24 from prior years	Achieved OG 2023/24	Total reduction target 24/25	Achieved 2024/25	To 2025/26
Academic Affairs	767,305	321,527	445,778	265,518	180,260
Human Resources	34,226	0	34,226	34,226	0
Student Services	157,891	107,091	50,800	5,834	44,966
Finance/Admin Svcs	148,174	148,174	0	0	0
	1,107,596	576,792	530,804	305,578	225,226

Long Range Plan (Final)			
Year	Schedule Reductions / Cancellations	Non-Instructional Personnel Reductions	Operating Budget Reductions
2018/19	\$2.8M	\$1.6M	\$1.7M
2019/20	\$1M	\$6.5M	
2020/21	\$500K	\$810K	\$500K
2021/22		\$1.5M	\$500K
2022/23		\$500K	
2023/24	0	0	0
2024/25	0	0	0



# Budget Allocation Model Workgroup

## ***Budget Allocation Model Workgroup (Under the Planning and Budget Council)***

### **Charge:**

To evaluate, develop, and recommend a fair, transparent, and data-informed model for the allocation of financial resources across the college. The model will align with the District mission, strategic plan, student success and California Community Colleges' funding frameworks, including the Student-Centered Funding Formula (SCFF).

### **Deliverables:**

- Summary report of findings from the review phase.
- Draft guiding principles for resource allocation.
- Proposed resource allocation model with justification.
- Implementation roadmap and communication plan.



Additional Information/links can be found at:  
[financeadmin.santarosa.edu](http://financeadmin.santarosa.edu)