

Additional Fund Revenues and Expenses Included in the Adopted Budget

Restricted General Funds

The Restricted General Fund is used to account for resources available for the operation and support of District educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Almost all restricted general fund revenue sources require that the funds be totally expended in the year that they are allocated, so there is very little carry over from prior years accounted for within this funding category.

Restricted General Fund Revenue

The restricted fund is made up of Federal, State, and local grants and categorical programs. A listing of the various funding sources is located on page 36. Restricted funds generated through Federal sources total \$3.3 million. Funds generated through State sources total \$17.11 million, and funds generated through local sources total \$5.06 million. Total restricted general fund revenues equals \$25.48 million. Restricted fund revenues are detailed on pages 35-37.

Restricted General Fund Expenses

Personnel expenses are estimated to make up 66.84% of total projected District restricted general fund expenses, totaling \$17.03 million. Personnel costs include full-time and part-time faculty, full-time and part-time classified employees, hourly contingent workers, and administration and their related benefit costs. Benefit costs include statutory benefits, health and welfare, and retirement benefits. Restricted funding expenses are listed on page 37.

Other expenses make up 33.16% of the total projected unrestricted general revenue expenses, totaling \$8.45 million. These expenses are further broken down into similar components identified within the unrestricted general fund description which include supplies, operating expenses, books and equipment, and other payments to students.

Enterprise Funds

Enterprise funds are used to account for District operations that act as businesses where the intent is to recover, in whole or in part, the cost of providing goods and/or services to students, faculty, staff and the community. These funds are legally restricted, and are not directly related to SWC's educational programs. District funds contained within this fund type include:

- Bookstore fund which contains the revenues and expenses derived from the operations of the college bookstore. See page 39.
- Cafeteria fund is designated to encompass the revenues and expenses derived from the operations of the Cafeteria, Tradewinds Café, Concessions, the Time Out Café, and all moneys from pour rights, the sale of food and beverages, and catering services. See pages 40-44.
- Civic Center fund which contains the revenues and expenses derived from the rental of District facilities. See page 45.

Capital Outlay Funds – Fund 41

Capital Outlay funds reflect the financial resources allocated for the purchase, construction, modernization, and scheduled maintenance of large capital outlay projects. Capital Outlay funds

accounted for within Fund 41 include State Scheduled Maintenance Funds, Proposition 39 Clean Energy Funds, Program Review and Redevelopment Agency Funds allocated to facilities maintenance and improvements. A listing of the specific projects related to each fund can be located on pages 50-51. Funds that are listed as unallocated have not been designated as of the approval of the Adopted Budget. The college will utilize its planning documents and processes to prioritize the allocation of these funds.

Proposition R and Proposition Z – General Obligation Bond Funds

These funds reflect the proceeds of the sale of bonds authorized under Proposition 39, and the expense for the construction, reconstruction and/or rehabilitation of facilities, including the furnishing and equipping of its facilities, acquisition, or lease of real property for its facilities and construction management identified within the Proposition R ballot language. Projects from the college Facilities Master Plan (FMP) which have been funded are listed on pages 46-49 of this document.

This is the first year Proposition Z funds have been included. The District passed Proposition Z, a \$400 million dollar capital bond, in November of 2016. The District anticipates selling the first series of bonds under this new authorization during the 2017-18 fiscal year. As such we have provided preliminary financial revenue and expense information within this adopted budget book on pages 48-49.

Associated Student Organization Trust

The Associated Students Trust Fund is used to account for moneys held in trust by the District for Associated Student Organization (ASO). Revenues are mainly derived from the sales of student activity cards, and the proceeds are used to support the operational costs of the ASO. See page 52.

Student Center Fee

The Student Body Center Fee Trust Fund is used to account for funds collected by the District from students to finance, construct, enlarge, remodel, refurbish, and operate the District's student center. Students are charged \$1 per credit hour and do not exceed \$10 per student per fiscal year. The fee may be implemented only if approved by two-thirds of the students voting in a valid election for this purpose. See page 53.

District Self-Insurance Fund

The District maintains all required insurance coverage. This fund is used to provide for payments in the event of insurance policy deductibles, losses or payments arising from self-insurance programs, and losses or payments due to non-insured perils. As the detail budget report shows, this fund has been rarely utilized over the last 4 years. See page 54.

Other Post Employee Benefits

The District maintains specific benefits for retirees based on the employees' classification and date of hire. Other Post-Employment Benefits (OPEB) are comprised of medical benefits that the District is currently paying for retirees, as well as anticipated costs for current employees.

Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in 2004 Accounting Standards 43 and 45 for retiree health benefits. These standards apply to all public

**Southwestern Community College District
 FY 2017-18 Adopted Budget
 Capital Outlay Funds Summary**

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
 REDEVELOPMENT, CLEAN ENERGY and SCHEDULED MAINTENANCE FUND
 FY 17-18 ADOPTED BUDGET**

	AUDITED ACTUAL 2014-2015	AUDITED ACTUAL 2015-2016	UNAUDITED ACTUALS 2016-17	TENTATIVE BUDGET 2017-2018	ADOPTED BUDGET 2017-2018
Beginning Fund Balance	\$ 3,095,547	\$ 3,218,598	\$ 6,294,656	\$ 5,362,508	\$ 4,567,911
Revenue - Redevelopment, Clean Energy and Scheduled Maint.	\$ 1,839,085	\$ 3,068,195	\$ 3,037,033	\$ 1,070,000	\$ 985,402
Revenue - Other	100,000			-	0
Transfers In		3,114,885		-	0
Total revenue	<u>\$ 1,939,085</u>	<u>\$ 6,183,080</u>	<u>\$ 3,037,033</u>	<u>\$ 1,070,000</u>	<u>\$ 985,402</u>
Expense:					
Redevelopment, Clean Energy and Scheduled Maintenance	\$ 1,816,034	\$ 3,107,022	\$ 4,763,778	\$ 6,432,508	\$ 5,553,313
Transfer Out					
Total Expense	<u>\$ 1,816,034</u>	<u>\$ 3,107,022</u>	<u>\$ 4,763,778</u>	<u>\$ 6,432,508</u>	<u>\$ 5,553,313</u>
Ending Fund Balance	<u><u>\$ 3,218,598</u></u>	<u><u>\$ 6,294,656</u></u>	<u><u>\$ 4,567,911</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (0)</u></u>

**Southwestern Community College District
FY 2017-18 Adopted Budget
Capital Outlay Project Funds**

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
REDEVELOPMENT, CLEAN ENERGY and SCHEDULED MAINTENANCE FUND
FY17-18 ADOPTED BUDGET PROJECTS**

	FY17-18 TENTATIVE	FY17-18 ADOPTED
Proposition 39-Clean Energy		
Chula Vista LED FY17	7,073	-
HEC National City LED FY17	12,001	-
Unallocated FY18	620,000	535,402
Total	\$ 639,074	\$ 535,402
Scheduled Maintenance - Multi-Year		
Lattice Phase III FY15	\$ 5,475	5,475
ADA Upgrades FY15	85,550	85,550
Irrigation Controls FY16	34,001	148,759
Flooring upgrades - various classrooms AFY16	65,431	53,771
Electrical Upgrade 1 FY16	155,554	29,493
Lattice Phase IV FY16	165,763	165,763
Access Road Repair FY16	1,435	1,435
Drought Tolerant Landscaping FY16	194,102	194,102
HVAC Controls - CV FY16	230,839	202,813
Building 400 Electrical Upgrade FY17	237,555	34,400
Water Line Valve Upgrade FY17	600,000	600,000
Building 470 Roof Repair/Replace FY17	198,236	198,236
Structural Repairs FY17	200,000	200,000
Sewer Line Repairs FY17	252,572	237,085
Total	\$ 2,426,513	\$ 2,156,883
Redevelopment Funds		
Bermuda Grass Project	\$ 1,005	\$ 1,005
Building 600 HVAC	25,014	25,014
Retaining Wall	30,275	30,247
Track Repairs	5,273	5,272
Tree Trimming/Maintenance	44,337	44,337
Tennis Court Surfacing	13,600	2,200
Parking Lot Repairs	120,099	71,933
Building 550 Repairs	40,000	40,000
Storage Unit Installation	78,417	7,187
LED Exterior Light Poles	90,000	-
Grounds Restroom Repairs	14,128	13,841
Building 1200 Safety Remodel	195,000	193,020
Building 750 Repairs	59,308	61,707
Building 550 Repairs	50,258	40,498
General Campus Repairs	260,535	260,535
Carpet and Flooring Repair	64,392	64,392
ADA Access Upgrade	77,286	77,286
Piping Upgrades	181,194	178,972
FY18 Unallocated	450,000	450,000
Total	\$ 1,800,121	\$ 1,567,447
Capital Outlay (from General Fund)		
Logistical Service (vehicles and carts, etc.)	\$ 67	\$ 67
Facility Use/CMMS System transfer	\$ 88,287	-
Total	\$ 88,354	\$ 67
Program Review		
Program Review	1,478,446	1,293,515
Total	1,478,446	1,293,515
Total Budget	\$ 6,432,508	\$ 5,553,313