

Southwestern Community College
FY 2012-13 Proposed Adopted Budget
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Southwestern Community College
FY 2012-13 Proposed Adopted Budget
Budget Facts

Expenditure reductions and strategies to address current year:

- 5% one-time salary reduction for all employees
- 5% minimum Governing Board reserve recommended by staff
- Step and column increase of \$517,000 or \$647,000 with benefits, original estimate was \$771,000 including benefits
- \$1M reimbursement from OPEB trust
- \$2.2M drawdown of reserves assuming a 5% minimum Governing Board reserve
- SERP payment of \$598,000 (second of five years of payments)
- Additional employee health insurance of \$475,000 above the bargained amount of \$5,200 per employee, + \$800,000.
- Estimated workload reduction of 809 FTES
- This budget better addresses use of Part Time Over Load designated for instructional and non-instructional personnel expense, guaranteeing that \$11.5M is allocated for instructional personnel expense.

Risks to be addressed in the current fiscal year:

- Significant reductions in expenditures are still needed to address deficit spending of \$2.2M in the current year
- Current year deficit is financed with one-time solutions (5% salary reduction; \$1M OPEB, Reserve reduction, etc.)
- If proposition 30 fails, we will face a mid year cut of approximately \$4.8 million. Only \$1.1M available to address additional current year cuts; an additional \$3.7M in current year reductions will need to be identified
- There is no apportionment deficit factor built into this budget. A deficit coefficient could result in additional reductions as a result of State revenue shortfall midyear.

Southwestern Community College
 FY 2012-13 Proposed Adopted Budget
 Summary

	Unrestricted Funds	Restricted Funds	Total All General Funds
Revenue			
Federal	\$ 342,500	\$ 3,823,174	\$ 4,165,674
State	51,810,495	3,908,490	55,718,985
Local	24,874,032	3,188,124	28,062,156
Total Revenue	\$ 77,027,027	\$ 10,919,788	\$ 87,946,815
Expenses			
Academic Salaries	\$ 34,654,555	\$ 1,590,114	\$ 36,244,669
Classified Salaries	18,897,521	4,281,174	23,178,695
Employee Benefits	15,076,598	1,474,030	16,550,628
Total Personnel Expense	\$ 68,628,674	\$ 7,345,318	\$ 75,973,992
Supplies and Materials	\$ 1,443,578	\$ 967,774	\$ 2,411,352
Operating - Utilities and Services	8,649,357	1,836,515	10,485,872
Capital Outlay	93,532	54,501	148,033
Other Outgo and transfers	449,000	715,680	1,164,680
Total Other Expense	\$ 10,635,467	\$ 3,574,470	\$ 14,209,937
Total Expenses	\$ 79,264,141	\$ 10,919,788	\$ 90,183,929
Deficit	\$ (2,237,114)	\$ -	\$ (2,237,114)

Southwestern Community College
FY 2012-13 Proposed Adopted Budget
Development

Description	2011-12 Adopted Budget	2011-12 Budget Per 311-Q	2011-12 Unaudited Estimate	2012-13 Tentative Budget	2012-13 Adopted Budget
Federal	\$ 360,500	\$ 360,500	\$ 388,377	\$ 342,500	\$ 342,500
State	51,215,000	49,255,696	50,423,432	51,810,485	51,810,495
Local	24,983,804	24,983,804	24,276,620	23,874,032	24,874,032
Total Revenue	\$ 76,559,304	\$ 74,600,000	\$ 75,088,429	\$ 76,027,017	\$ 77,027,027
Expenses					
Academic Salaries	\$ 35,880,752	\$ 36,880,752	\$ 37,398,494	\$ 33,631,073	\$ 34,654,555
Classified Salaries	19,248,472	20,248,472	18,538,074	19,111,398	18,897,521
Employee Benefits	13,728,812	14,261,788	15,073,225	13,517,429	15,076,598
Total Personnel Expense	\$ 68,858,036	\$ 71,391,012	\$ 71,009,793	\$ 66,259,900	\$ 68,628,674
Supplies and Materials	\$ 1,487,927	\$ 1,487,927	\$ 1,680,288	\$ 1,626,213	\$ 1,443,578
Operating - Utilities and Services	9,172,061	9,172,061	7,947,845	8,798,372	8,649,357
Capital Outlay	-	-	200,765	93,532	93,532
Other Outgo	2,041,280	49,000	549,000	249,000	449,000
Total Other Expense	\$ 12,701,268	\$ 10,708,988	\$ 10,377,898	\$ 10,767,117	\$ 10,635,467
Total Expenses	\$ 81,559,304	\$ 82,100,000	\$ 81,387,691	\$ 77,027,017	\$ 79,264,141
Excess (Deficit)	\$ (5,000,000)	\$ (7,500,000)	\$ (6,299,262)	\$ (1,000,000)	\$ (2,237,114)
Beginning Fund Balance	\$ 13,667,019	\$ 13,667,019	\$ 13,667,019	\$ 7,367,757	\$ 7,367,757
Excess (Deficit)	(5,000,000)	(7,500,000)	(6,299,262)	(1,000,000)	(2,237,114)
Ending Fund Balance	\$ 8,667,019	\$ 6,167,019	\$ 7,367,757	\$ 6,367,757	\$ 5,130,643
Ending Fund Balance	\$ 8,667,019	\$ 6,167,019	\$ 7,367,757	\$ 6,367,757	\$ 5,130,643
Governing Board Reserve	(5,709,151)	(5,709,151)	(5,709,151)	(3,846,674)	(3,963,207)
Remaining Fund balance	\$ 2,957,868	\$ 457,868	\$ 1,658,606	\$ 2,521,083	\$ 1,167,436
Governing Board Reserve as %					
Total Expenses	7.0%	7.0%	7.0%	5.0%	5.0%

Southwestern Community College
 FY 2012-13 Proposed Adopted Budget
 Fund Balance Roll-up

Description	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Unaudited Estimate	2012-13 Adopted Budget
Federal	\$ 188,035	\$ 424,928	\$ 388,377	\$ 342,500
State	56,512,044	58,124,027	50,423,432	51,810,495
Local	24,130,327	23,126,371	24,276,620	24,874,032
Total Revenue	\$ 80,830,406	\$ 81,675,326	\$ 75,088,429	\$ 77,027,027
Expenses				
Academic Salaries	\$ 36,733,927	\$ 38,307,105	\$ 37,398,494	\$ 34,654,555
Classified Salaries	17,689,475	18,072,322	18,538,074	18,897,521
Employee Benefits	12,472,042	13,558,658	15,073,225	15,076,598
Total Personnel Expense	\$ 66,895,444	\$ 69,938,085	\$ 71,009,793	\$ 68,628,674
Supplies and Materials	\$ 2,340,253	\$ 1,776,575	\$ 1,680,288	\$ 1,443,578
Operating - Utilities and Services	7,667,026	7,533,089	7,947,845	8,649,357
Capital Outlay	2,087,009	336,754	200,765	93,532
Other Outgo	1,330,205	310,526	549,000	449,000
Total Other Expense	\$ 13,424,493	\$ 9,956,944	\$ 10,377,898	\$ 10,635,467
Total Expenses	\$ 80,319,937	\$ 79,895,029	\$ 81,387,691	\$ 79,264,141
Excess (Deficit)	\$ 510,469	\$ 1,780,297	\$ (6,299,262)	\$ (2,237,114)
Beginning Fund Balance	\$ 11,376,253	\$ 11,886,722	\$ 13,667,019	\$ 7,367,757
Excess (Deficit)	510,469	1,780,297	(6,299,262)	(2,237,114)
Ending Fund Balance	\$ 11,886,722	\$ 13,667,019	\$ 7,367,757	\$ 5,130,643
Ending Fund Balance	\$ 11,886,722	\$ 13,667,019	\$ 7,367,757	\$ 5,130,643
Governing Board Reserve	(5,598,397)	(6,542,525)	(5,709,151)	(3,963,207)
Remaining Fund balance	\$ 6,288,325	\$ 7,124,494	\$ 1,658,606	\$ 1,167,436
Governing Board Reserve as % Total Expenses	7.0%	8.2%	7.0%	5.0%

Southwestern Community College
 FY 2012-13 Proposed Adopted Budget
 Comparison

Expense	2011-2012	2011-2012	2012-2013	2012-2013	Difference
	\$	%	\$	%	
Academic Salaries	\$ 35,880,752	44.0%	\$ 34,654,555	43.7%	\$ (1,226,197)
Classified Salaries	19,248,472	23.6%	18,897,521	23.8%	(350,951)
Employee Benefits	13,728,812	16.8%	15,076,598	19.0%	1,347,786
Total Personnel Expense	\$ 68,858,036	84.4%	\$ 68,628,674	86.6%	\$ (229,362)
Supplies	\$ 1,487,927	1.8%	\$ 1,443,578	1.8%	\$ (44,349)
Other Operating Expenses	9,172,061	11.2%	8,649,357	10.9%	(522,704)
Capital Outlay	-	0.0%	93,532	0.1%	93,532
Other Outgo	2,041,280	2.5%	449,000	0.6%	(1,592,280)
Total Other Expense	\$ 12,701,268	15.6%	\$ 10,635,467	13.4%	\$ (2,065,801)
Total Unrestricted Expenses	\$ 81,559,304	100.0%	\$ 79,264,141	100.0%	\$ (2,295,163)

Southwestern Community College
 FY 2012-13 Proposed Adopted Budget
 Unrestricted Revenue

Description	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Adopted Budget	2011-12 Unaudited Estimate	2012-13 Adopted Budget
8611 Principal Apportionment	\$ 52,521,754	\$ 55,114,626	\$ 48,730,000	\$ 47,729,481	\$ 49,475,495
8612 Prior Year	1,638,677	22,693		45,667	
8672 Tax Relief Subvention	198,193	193,947	100,000	190,840	150,000
8694 Trailer Fees	8,740	2,337		4,699	
8811 Tax Allocation, Secured	17,442,667	16,544,538	17,500,000	16,576,380	16,800,000
8812 Supplemental Tax	174,952	211,642	160,000	161,149	100,000
8813 Tax Allocation, Unsecured	717,468	667,868	650,000	652,352	650,000
8874 Enrollment Fees	4,413,014	3,710,642	5,300,000	4,596,335	4,500,000
Total Base Revenue	\$ 77,115,465	\$ 76,468,293	\$ 72,440,000	\$ 69,956,903	\$ 71,675,495
8120 Job Development	\$ 25,000	\$ 25,000	\$ 22,500	\$ 25,000	\$ 22,500
8151 Federal Work Study Admin Allowance	22,723	21,424	15,000	22,723	15,000
8152 Pell Admin Allowance	21,795	23,420	25,000	36,890	25,000
8154 SEOG Admin Allowance	13,367	13,376	10,000	15,049	
8199 Federal Other	105,150	341,708	288,000	288,715	280,000
Total Federal Revenue	\$ 188,035	\$ 424,928	\$ 360,500	\$ 388,377	\$ 342,500
8603 BOGG (2%)	\$ 82,429	\$ 104,539	\$ 85,000	\$ 114,354	\$ 85,000
8617 Part Time Faculty Allocation	331,191	336,650	300,000	336,650	300,000
8680 Lottery Proceeds	1,840,736	1,845,650	1,800,000	2,000,136	1,800,000
8691 Mandated Costs		636,601	200,000		
8699 Other	(113,745)	(133,016)		1,605	
Other State Revenue	\$ 2,140,611	\$ 2,790,424	\$ 2,385,000	\$ 2,452,745	\$ 2,185,000

Southwestern Community College
 FY 2012-13 Proposed Adopted Budget
 Unrestricted Revenue (continued)

Description	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Adopted Budget	2011-12 Unaudited Estimate	2012-13 Adopted Budget
8853 Football Gates	\$ 8,621	\$ 9,212	\$ 10,000	\$ 18,867	\$ 15,000
8854 Facility Use	133,886	104,142	100,000	100,000	125,000
8860 Interest Income	208,314	108,290	75,000	70,214	50,000
8878 Other Student Fees	64,715	62,878	60,000	62,517	60,000
8880 Tuition Fees	624,231	1,068,763	800,000	974,731	900,000
8886 Credit by Exam	2,797	1,456	3,000	2,392	3,000
8889 Course Audit	17,085	18,416	2,000	19,302	15,000
8891 Fines and Forfeitures	2,658	2,705	2,500	1,783	2,500
8896 Local - Redevelopment, Child-Care, Other	313,988	605,819	311,304	1,030,598	550,000
8897 Transfer from Parking	10,000	10,000	10,000	10,000	10,000
8933 Transfer from Bookstore					
8934 Transfer from Capital Outlay/Insurance Funds					1,093,532
Other Local Revenue	\$ 1,386,295	\$ 1,991,681	\$ 1,373,804	\$ 2,290,404	\$ 2,824,032
Total Revenue	<u>\$ 80,830,406</u>	<u>\$ 81,675,326</u>	<u>\$ 76,559,304</u>	<u>\$ 75,088,429</u>	<u>\$ 77,027,027</u>

Southwestern Community College
 FY 2012-13 Proposed Adopted Budget
 Unrestricted Expense

Object	Description	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Adopted Budget	2011-12 Unaudited Estimate	2012-13 Adopted Budget
411	Instructional Salaries	\$ 18,105,102	\$ 17,780,995	\$ 16,835,120	\$ 16,173,818	\$ 16,197,234
412	Non-inst Salaries, Contract	5,443,759	6,046,662	5,332,444	5,552,283	5,342,934
413	Instructional Salaries, Other	12,318,014	13,470,506	12,582,250	14,812,409	12,200,000
414	Non-Inst Salaries, Other	867,052	1,008,942	1,130,938	859,984	914,387
	Academic Salaries	\$ 36,733,927	\$ 38,307,105	\$ 35,880,752	\$ 37,398,494	\$ 34,654,555
421	Non-Inst Salaries, Full-time	\$ 14,634,150	\$ 14,971,658	\$ 15,705,807	\$ 15,168,352	\$ 15,703,850
422	Instructional Salaries	1,693,496	1,615,471	1,671,400	1,633,804	1,644,544
423	Non-inst Salaries, Other	832,945	1,014,384	1,278,438	1,179,037	1,140,433
424	Instructional Aides	528,884	470,809	592,827	556,881	408,694
	Non-academic salaries	\$ 17,689,475	\$ 18,072,322	\$ 19,248,472	\$ 18,538,074	\$ 18,897,521
431	State Teachers Retirement	\$ 2,779,533	\$ 3,195,889	\$ 2,958,531	\$ 3,094,158	2,859,001
432	PERS	1,621,697	1,796,525	2,157,546	1,863,538	2,157,530
433	Social Security	1,777,958	1,845,867	2,019,439	1,876,130	1,972,665
434	Health & Welfare Benefits	4,027,672	4,696,464	4,531,689	5,332,350	5,601,558
435	State Unemployment Insurance	176,644	522,397	400,371	1,008,718	869,768
436	Worker's Compensation Ins	1,631,555	1,229,412	1,178,872	1,215,738	1,145,285
439	Other Benefits	456,983	272,104	482,364	682,593	470,791
	Benefits	\$ 12,472,042	\$ 13,558,658	\$ 13,728,812	\$ 15,073,225	15,076,598
	Total Personnel	\$ 66,895,444	\$ 69,938,085	\$ 68,858,036	\$ 71,009,793	\$ 68,628,674

Southwestern Community College
 FY 2012-13 Proposed Adopted Budget
 Unrestricted Expense (continued)

Object	Description	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Adopted Budget	2011-12 Unaudited Estimate	2012-13 Adopted Budget
441	Text books	\$ 16,347	\$ 16,385	\$ 16,793	\$ 17,319	\$ 16,428
443	Supplies	892,533	959,975	816,896	557,599	586,944
444	Subscriptions and minor equipment	1,099,731	405,234	151,311	741,479	456,532
445	Repair supplies and printing	310,290	375,078	465,379	345,797	353,900
447	Other miscellaneous	21,352	19,903	37,548	18,094	29,774
	Total	\$ 2,340,253	\$ 1,776,575	\$ 1,487,927	\$ 1,680,288	\$ 1,443,578
451	Contract services	\$ 908,845	\$ 1,097,337	\$ 1,603,160	\$ 1,445,077	\$ 1,654,404
452	Travel and business related	256,531	284,751	446,660	252,539	289,683
453	Dues and memberships	102,434	120,214	134,139	111,922	151,038
454	Insurance	808,047	916,825	934,441	843,719	934,441
455	Utilities	2,338,593	2,302,622	2,357,781	2,150,230	2,203,863
456	Maintenance contracts	2,826,087	2,272,248	2,909,873	2,332,348	2,518,648
457	Audit, legal and election	387,910	604,292	564,500	720,874	723,408
458	Bank fees and postage	240,274	174,792	321,257	170,346	298,622
459	Indirect expenses (contra)	(201,695)	(239,992)	(99,750)	(79,210)	(124,750)
	Total	\$ 7,667,026	\$ 7,533,089	\$ 9,172,061	\$ 7,947,845	\$ 8,649,357
461	Sites and improvements	\$ 41,891	\$ 19,080	\$ -	\$ -	\$ -
462	Buildings	58,999	59,351			
463	Library books	71,810	72,951		74,806	74,172
464	Equipment	1,914,309	185,372		125,959	19,360
	Total	\$ 2,087,009	\$ 336,754	\$ -	\$ 200,765	\$ 93,532
472	Bad debt	\$ 224,993	\$ (199,953)	\$ 100,000	\$ 1,449	\$ 200,000
475	Student aid	48,920	2,347	5,000	113,857	49,000
479	Contingency	1,056,292	508,132	1,936,280	433,694	200,000
	Total	\$ 1,330,205	\$ 310,526	\$ 2,041,280	\$ 549,000	\$ 449,000
Total Other Expense		\$ 13,424,493	\$ 9,956,944	\$ 12,701,268	\$ 10,377,898	\$ 10,635,467
Total Expenses		\$ 80,319,937	\$ 79,895,029	\$ 81,559,304	\$ 81,387,691	\$ 79,264,141

Southwestern Community College
 FY 2012-13 Proposed Adopted Budget
 Restricted Revenue and Expense

Object	Description	2012-13 Budget
381	Federal Revenue	\$ 3,823,174
386	State Revenue	3,908,490
388	Local Revenue	3,188,124
	Total Revenue	\$ 10,919,788
411	Instructional Salaries	\$ 71,671
412	Non-Inst Salaries, Reg Contract	1,107,657
413	Instructional Salaries, Other	82,435
414	Non-Inst Salaries, Other	328,351
	Academic Salaries	\$ 1,590,114
421	Non-Inst Salaries, Full-time	\$ 3,127,358
423	Non-inst Salaries, Other	1,017,257
424	Instructional Aides	136,559
	Non-Academic Salaries	\$ 4,281,174
431	State Teachers Retirement	\$ 126,087
432	PERS	397,101
433	Social Security	384,528
434	Health & Welfare Benefits	333,468
435	State Unemployment Insurance	77,562
436	Worker's Compensation Ins	123,895
439	Other Benefits	31,389
	Total Benefits	\$ 1,474,030

Southwestern Community College
 FY 2012-13 Proposed Adopted Budget
 Restricted Expense (continued)

Object	Description	2012-13 Budget
441	Text Books	\$ 6,227
442	Books or Manuals	6,188
443	Supplies	456,793
444	Subscriptions and Minor Equipment	280,737
445	Printing & Other Miscellaneous	40,032
449	Other Supplies	177,797
	Total Supplies	<u>\$ 967,774</u>
451	Contract Services	\$ 1,171,364
452	Travel and Business Related	238,278
453	Dues and Memberships	13,413
454	Insurance	65,000
455	Utilities	46,565
456	Contracts - Maintenance & Software	101,892
458	Postage/Bond/Other	20,690
459	Indirect and Other Expenses	179,313
	Operating	<u>\$ 1,836,515</u>
463	Books/Book Abatemnt/Special Co	\$ 2,000
464	Equipment	52,501
	Capital Outgo	<u>\$ 54,501</u>
475	Student Financial Aid	\$ 5,949
476	Other Payments to Students	709,731
	Student Payments	<u>\$ 715,680</u>
	Total Expense	<u><u>\$ 10,919,788</u></u>
	Excess Revenue	<u><u>\$ -</u></u>

Southwestern Community College
FY 2012-13 Proposed Adopted Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
BOOKSTORE FUND
PROPOSED ADOPTED BUDGET FY 2012-13**

	AUDITED ACTUAL 2009-2010	AUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	UNAUDITED ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013
9720 Beginning Fund Balance	\$ 2,693,554	\$ 2,659,568	\$ 2,502,279	\$ 2,502,279	\$ 2,157,191
Revenue					
8844 Sales	\$ 3,976,324	\$ 3,511,440	\$ 3,522,803	\$ 3,178,493	\$ 3,301,776
8845 Other Income	60,126	45,723	55,555	44,890	46,027
Total Revenue	\$ 4,036,450	\$ 3,557,163	\$ 3,578,358	\$ 3,223,383	\$ 3,347,803
Expenses					
2000 Classified & Student Salaries	\$ 656,712	\$ 633,451	\$ 638,320	\$ 548,646	\$ 533,316
3000 Employee Benefits	159,713	169,493	139,787	142,599	125,846
4000 Supplies & Replacement	3,028,571	2,685,035	2,611,209	2,687,146	2,450,714
5000 Other Operating Costs	224,450	214,073	233,800	189,499	217,100
6000 Capital Outlay	990	12,400		581	
Total Expenses	\$ 4,070,436	\$ 3,714,452	\$ 3,623,116	\$ 3,568,471	\$ 3,326,976
9720 Ending Fund Balance	\$ 2,659,568	\$ 2,502,279	\$ 2,457,521	\$ 2,157,191	\$ 2,178,018

Southwestern Community College
FY 2012-13 Proposed Adopted Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
FOOD SERVICES - STUDENT UNION
PROPOSED ADOPTED BUDGET FY 2012-13**

	AUDITED ACTUAL 2009-2010	AUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	UNAUDITED ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013
9720 Beginning Fund Balance	\$ (223,548)	\$ 212,021	\$ 102,076	\$ 102,076	\$ 125,539
8844 Sales	\$ 1,414,193	\$ 1,154,300	\$ 1,028,700	\$ 908,971	\$ 677,450
8849 Cash Long	1,141	1,106	1,200	907	1,000
8860 Pepsi Annual Contribution	40,000	40,000	40,000	-	40,000
8890 Other Income	2,770	1,946	6,000	2,251	3,000
8892 Vending Machine Income	20,877	20,000	18,000	18,000	18,000
8983 Pepsi Commissions	23,645	21,444	25,000	17,543	20,000
8984 Transfers In	824,004	334,769		599,389	-
Total Revenue	\$ 2,326,630	\$ 1,573,565	\$ 1,118,900	\$ 1,547,061	\$ 759,450
2000 Classified & Student Salaries	\$ 694,280	\$ 641,973	\$ 540,786	\$ 575,199	\$ 511,598
3000 Employee Benefits	212,640	199,933	162,103	187,996	146,520
4000 Supplies & Replacement	754,795	642,301	547,107	509,169	367,180
5000 Other Operating Costs	199,346	85,186	57,720	192,511	43,350
7300 Transfers Out	30,000	114,117	30,000	58,723	30,000
Total Expenses	\$ 1,891,061	\$ 1,683,510	\$ 1,337,716	\$ 1,523,598	\$ 1,098,648
9720 Ending Fund Balance	\$ 212,021	\$ 102,076	\$ (116,740)	\$ 125,539	\$ (213,659)

Southwestern Community College
FY 2012-13 Proposed Adopted Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
FOOD SERVICES - TRADEWINDS
PROPOSED ADOPTED BUDGET FY 2012-13**

	AUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	UNAUDITED ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013
9720 Beginning Fund Balance	\$ -	\$ 86,042	\$ 86,042	\$ 86,527
8844 Sales	\$ 52,397	\$ 58,700	\$ 40,207	\$ 40,000
8849 Cash Long	313		176	
8984 Transfers In	84,116		5,070	
Total Revenue	<u>\$ 136,826</u>	<u>\$ 58,700</u>	<u>\$ 45,453</u>	<u>\$ 40,000</u>
2000 Classified & Student Salaries	\$ 10,146	\$ 12,500	\$ 8,713	\$ 8,800
3000 Employee Benefits	209	250	185	200
4000 Supplies & Replacement	34,950	34,820	8,539	24,544
5000 Other Operating Costs	2,552	1,900	27,531	2,250
7300 Transfers Out	2,927			
Total Expenses	<u>\$ 50,784</u>	<u>\$ 49,470</u>	<u>\$ 44,968</u>	<u>\$ 35,794</u>
9720 Ending Fund Balance	<u><u>\$ 86,042</u></u>	<u><u>\$ 95,272</u></u>	<u><u>\$ 86,527</u></u>	<u><u>\$ 90,733</u></u>

Southwestern Community College
FY 2012-13 Proposed Adopted Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
FOOD SERVICES - TIME OUT CAFÉ
PROPOSED ADOPTED BUDGET FY 2012-13**

	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	UNAUDITED ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013
9720 Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 12,868
8844 Sales	-	462,500	300,812	620,700
8900 Transfers			53,653	
Total Revenue	\$ -	\$ 462,500	\$ 354,465	\$ 620,700
2000 Classified & Student Salaries	\$ -	\$ 164,582	\$ 76,917	\$ 157,936
3000 Employee Benefits	-	47,760	16,122	48,680
4000 Supplies & Replacement	-	228,600	173,773	283,458
5000 Other Operating Costs	-	15,075	27,785	30,700
7300 Transfers Out	-	-	47,000	-
Total Expenses	\$ -	\$ 456,017	\$ 341,597	\$ 520,774
9720 Ending Fund Balance	<u>\$ -</u>	<u>\$ 6,483</u>	<u>\$ 12,868</u>	<u>\$ 112,794</u>

Southwestern Community College
FY 2012-13 Proposed Adopted Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
PROPOSITION R BOND FUND
PROPOSED ADOPTED BUDGET FY 2012-13**

	AUDITED ACTUAL 2009-2010	AUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	UNAUDITED ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013
9720 Beginning Fund Balance	\$ -	\$ 99,097,139	\$ 161,656,995	\$ 161,656,995	\$ 155,255,214
Income:					
8860 Interest	\$ 25,479	\$ 523,600	\$ 250,000	\$ 319,000	\$ 300,000
8896 Local Miscellaneous Income	-	60			
8940 Sale of Bond Proceeds	100,000,000	68,730,371			
8954 Bond Issue Premium	1,212,387	716,045			
Total Income	<u>\$ 101,237,866</u>	<u>\$ 69,970,076</u>	<u>\$ 250,000</u>	<u>\$ 319,000</u>	<u>\$ 300,000</u>
Expense:					
2000 Construction Hourly Salaries	\$ 6,152	\$ 47,051	\$ 870,000	\$ 2,941	\$ 1,000,000
3000 Construction Benefits	703	1,990	210,000	327	250,000
4000 Supplies	10,175	6,762	2,050,000	16,990	430,000
5000 Operations	891,813	7,051,391	23,340,000	1,962,185	10,010,000
6000 Capital Outlay/Renovation	79,664	168,738	34,845,000	4,738,338	56,838,250
7000 Transfers Out	1,152,220	134,288			
Total Expense	<u>\$ 2,140,727</u>	<u>\$ 7,410,220</u>	<u>\$ 61,315,000</u>	<u>\$ 6,720,781</u>	<u>\$ 68,528,250</u>
9720 Ending Balance	<u>\$ 99,097,139</u>	<u>\$ 161,656,995</u>	<u>\$ 100,591,995</u>	<u>\$ 155,255,214</u>	<u>\$ 87,026,964</u>

Southwestern Community College
FY 2012-13 Proposed Adopted Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
PROPOSITION AA BOND FUND
PROPOSED ADOPTED BUDGET FY 2012-13**

	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	UNAUDITED ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013
9720 Beginning Fund Balance	\$ 13,810,595	\$ 10,815,574	\$ 5,249,402	\$ 5,249,402	\$ 619,918
Income:					
8860 Interest	\$ 129,745	\$ 74,387	\$ 45,000	\$ 4,971	\$ 1,000
8896 Local Miscellaneous Income	107,138	(106,746)			
Total Income	<u>\$ 236,883</u>	<u>\$ (32,359)</u>	<u>\$ 45,000</u>	<u>\$ 4,971</u>	<u>\$ 1,000</u>
Expense:					
2000 Construction Hourly Salaries	\$ 57,218	\$ 82,509		\$ -	\$ -
3000 Construction Benefits	10,804	13,017			
4000 Supplies	2,293	3,149			
5000 Operations	1,172,642	1,169,149	508,133	360,787	-
6000 Capital Outlay/Renovation	1,988,947	4,265,989	4,786,269	4,273,668	620,918
Total Expense	<u>\$ 3,231,904</u>	<u>\$ 5,533,813</u>	<u>\$ 5,294,402</u>	<u>\$ 4,634,455</u>	<u>\$ 620,918</u>
9720 Ending Balance	<u><u>\$ 10,815,574</u></u>	<u><u>\$ 5,249,402</u></u>	<u><u>\$ (0)</u></u>	<u><u>\$ 619,918</u></u>	<u><u>\$ (0)</u></u>

Southwestern Community College
FY 2012-13 Proposed Adopted Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY FUND
PROPOSED ADOPTED BUDGET FY 2012-13**

	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	UNAUDITED ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013
Beginning Fund Balance	\$ 2,105,418	\$ 2,003,214	\$ 1,911,087	\$ 1,911,087	\$ 2,258,813
Revenue	\$ 613,897	\$ 244,708	\$ 250,000	\$ 550,045	\$ 250,000
Expense:					
Buildings	\$ 604,313	\$ 36,401		\$ -	\$ -
Equipment	111,788		479,766	202,319	280,000
Transfer Out		300,434			
Total Expense	<u>\$ 716,101</u>	<u>\$ 336,835</u>	<u>\$ 479,766</u>	<u>\$ 202,319</u>	<u>\$ 280,000</u>
Ending Fund Balance	<u><u>\$ 2,003,214</u></u>	<u><u>\$ 1,911,087</u></u>	<u><u>\$ 1,681,321</u></u>	<u><u>\$ 2,258,813</u></u>	<u><u>\$ 2,228,813</u></u>

Southwestern Community College
FY 2012-13 Proposed Adopted Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
STUDENT CENTER FUND
PROPOSED ADOPTED BUDGET FY 2012-13**

	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	UNAUDITED ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013
9720 Beginning Fund Balance	\$ 213,480	\$ 238,766	\$ 162,073	\$ 162,073	\$ 341,914
Revenue					
8860 Interest and Bond Proceeds	2,420	1,157	2,500	1,737,566	1,000
8878 Student Fees	176,632	164,030	190,000	164,896	165,000
Total Revenue	\$ 179,052	\$ 165,187	\$ 192,500	\$ 1,902,462	\$ 166,000
Expense:					
4000 Supplies	\$ -	\$ 100,363		\$ -	\$ -
5000 Other Expenses					
5890 Bond Payment					
6000 Capital Outlay	153,766	141,517	150,000	1,722,621	150,000
Total Expense	\$ 153,766	\$ 241,880	\$ 150,000	\$ 1,722,621	\$ 150,000
9720 Ending Fund Balance	\$ 238,766	\$ 162,073	\$ 204,573	\$ 341,914	\$ 357,914

Southwestern Community College
FY 2012-13 Proposed Adopted Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
SELF INSURANCE FUND
PROPOSED ADOPTED BUDGET FY 2012-13**

	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	UNAUDITED ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013
9720 Beginning Fund Balance	\$ 379,793	\$ 382,863	\$ 468,174	\$ 468,174	\$ 470,374
Income:					
8860 Interest	\$ 3,520	\$ 1,672	\$ 1,000	\$ 2,200	\$ 1,100
8896 Local Miscellaneous Income		14,205			
Total Income	\$ 3,520	\$ 15,877	\$ 1,000	\$ 2,200	\$ 1,100
Expense:					
5110 Contract Services	\$ 451	\$ 534	\$ 5,000	\$ -	\$ 5,000
5000 Loss Deductible Expense		(69,968)			
Total Expense	\$ 451	\$ (69,434)	\$ 5,000	\$ -	\$ 5,000
9720 Ending Fund Balance	<u>\$ 382,863</u>	<u>\$ 468,174</u>	<u>\$ 464,174</u>	<u>\$ 470,374</u>	<u>\$ 466,474</u>