

# Southwestern Community College District Governing Board ADOPTION BUDGET FY21-22

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AUGUST 24, 2021

KELLY HALL

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# Actuals 2020-21

Description	2020-21 Adopted Budget	2020-21 Unaudited Actuals
Total Revenue	\$ 103,059,555	\$ 109,741,518
Total Expenses	\$ 110,778,020	\$ 108,964,259
Excess (Deficit)	\$ (7,718,465)	\$ 777,259
Beginning Fund Balance	\$ 16,845,531	\$ 16,845,531
Excess (Deficit)	(7,718,465)	777,259
Ending Fund Balance	\$ 9,127,066	\$ 17,622,790
Governing Board Reserve	(7,754,461)	(7,627,498)
Remaining Fund Balance	\$ 1,372,605	\$ 9,995,292

## Key Factors Contributing to Improved Results

COVID Emergency Relief Funds applied to payroll costs in departments that lost revenue due to remote operations: + \$3.7 Million

The anticipated 2% deficit to state apportionment did not materialize: + \$2 Million

Lottery Funds higher than projected: + \$500,000

Redevelopment Funds increased due to County property sales: + \$1.2 million

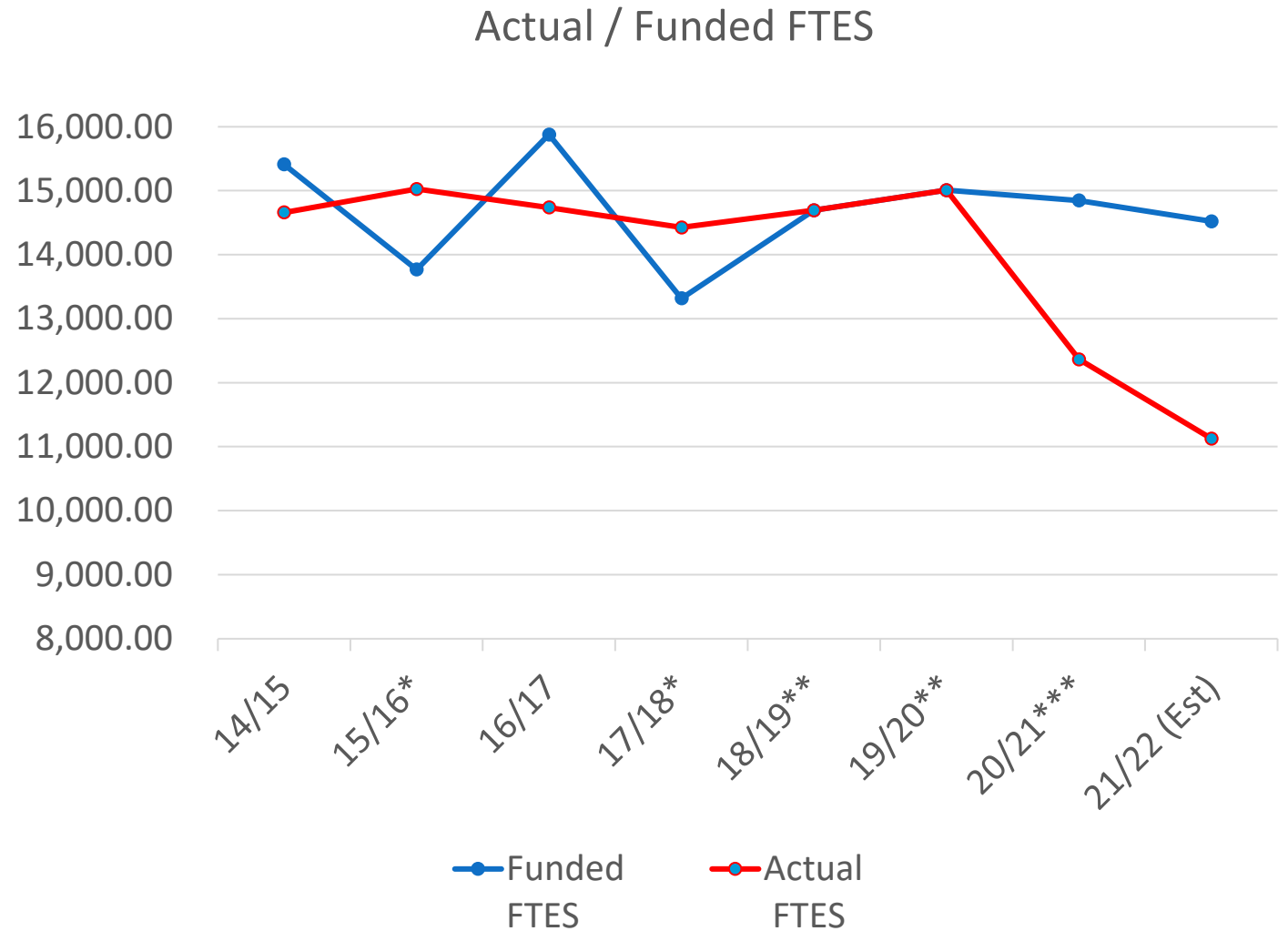
- Due to the Chancellor's Office Emergency Conditions Allowance, the district will be funded in 2021-22 based on enrollment numbers at spring 2020 census.
- A cost-of-living adjustment (COLA) to SCFF apportionment of 5.07% will generate an additional \$6.4 Million in state apportionment.
- No growth funding is anticipated
- The District expects to receive one-time funds estimated as follows:
  - Student re-engagement funds \$1.1 Million
  - Deferred Maintenance funds \$6 Million
- The \$14 Million in 2020-21 payment deferrals will be received fully in 2021-22
- Changes to Categorical Program Funding:
  - Extended Opportunity Programs and Services (EOPS) increased 1.7%
  - Disabled Student Services (DSS) increased by 1.7%.
  - Student Equity and Achievement Program base increased by 5%
  - Strong Workforce base increased by 17.1%
  - Continued Implementation of Guided Pathways, funding TBD
- Restricted federal revenues will trend in a positive direction. The district was awarded \$40.6 Million in COVID-19 relief funds. Of this total, \$26.4 Million is budgeted in 2021-22
- The District will emerge from Hold Harmless. However, the protection could be eroded by State revenue deficits.
- Thirteen full-time faculty retired in May, 2021. These positions will be back-filled by adjunct faculty in the budget year.
- The District's FT Faculty Obligation Number will increase by 25 in 2022/23.

# FY20-21 Tentative Budget Building Assumptions

# Full-time Equivalent Students (FTES) Trend Analysis

FULL TIME EQUIVALENT STUDENT TRENDS							
Fiscal Year	Funded FTES	Actual FTES	Funded Credit FTES	Incarcerated Credit	Funded Special Admit	CDCP	Funded Noncredit FTES
14/15	15,409.89	14,659.67	15,153.63			37.19	219.07
15/16*	13,767.21	15,025.00	13,509.49			37.32	220.62
16/17	15,877.07	14,736.47	15,625.79			38.97	212.31
17/18*	13,317.70	14,424.06	12,778.47	72.45	232.22	38.40	196.28
18/19**	14,694.00	14,694.29	14,199.03	62.87	201.63	44.87	185.89
19/20**	15,008.59	15,008.59	14,688.02	30.98	189.50	50.82	49.27
20/21***	14,845.59	12,362.70	14,525.02	30.98	189.5	50.82	49.27
21/22 (Est)	14,519.60	11,126.43	14,199.03				
* The District received additional stabilization funding in FY 15-16 and FY 17-18.							
** The District received additional funding under the Hold Harmless provision of the SCFF in FY 18-19 and FY 19-20.							
***COVID Emergency Conditions Allowance							

# Full-time Equivalent Students (FTES) Trend Analysis



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\*\*\*COVID Emergency Conditions Allowance

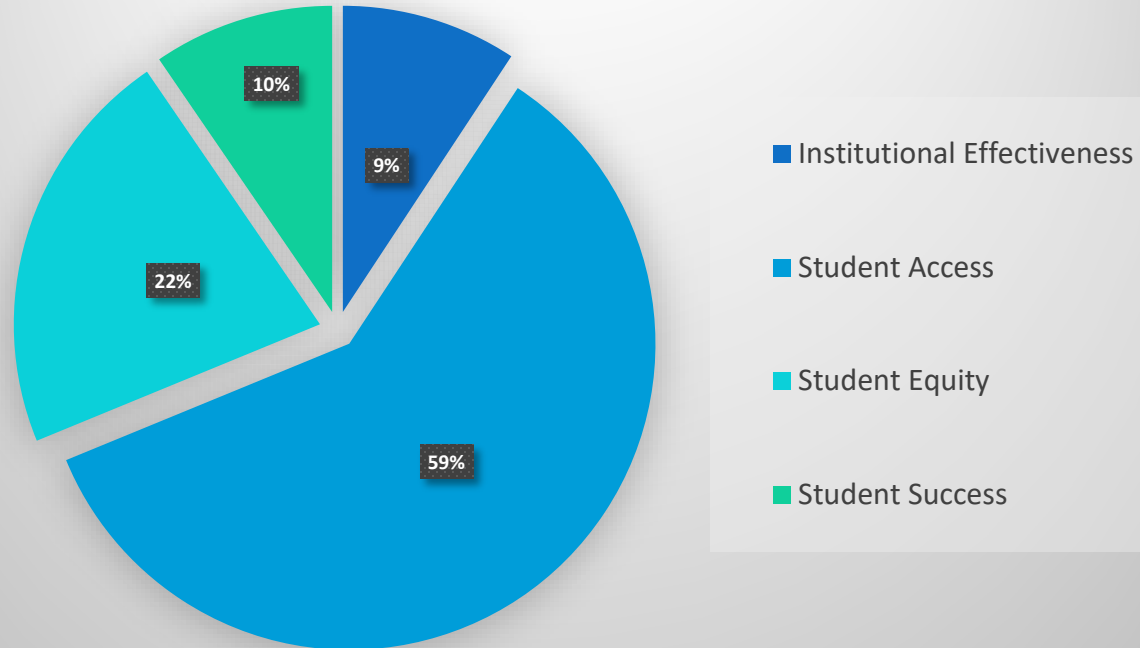
# Effect of Emergency Conditions Allowance

Allocations	2020-21 Rates	2021-22 Rates
Base Credit	\$4,009	<b>\$4,212</b>
Supplemental Point Value	948	<b>996</b>
Student Success Main Point Value	559	<b>587</b>
Student Success Equity Point Value	141	<b>148</b>
Incarcerated Credit	5,622	<b>5,907</b>
Special Admit Credit <sub>a</sub>	5,622	<b>5,907</b>
CDCP	5,622	<b>5,907</b>
Noncredit	<b>3,381</b>	<b>3,552</b>

	FTES Decrease from Prior Year	Associated Apportionment
2020/21	<i>2,645.89</i>	<i>\$10,607,373</i>
2021/22	<i>1,236.27</i>	<i>\$5,207,169</i>
Total Decrease from 2019/20	<i>3,882.16</i>	<i>\$15,814,542</i>

Emergency Conditions Ends 2021/22

## Principal Apportionment per Student Centered Funding Formula

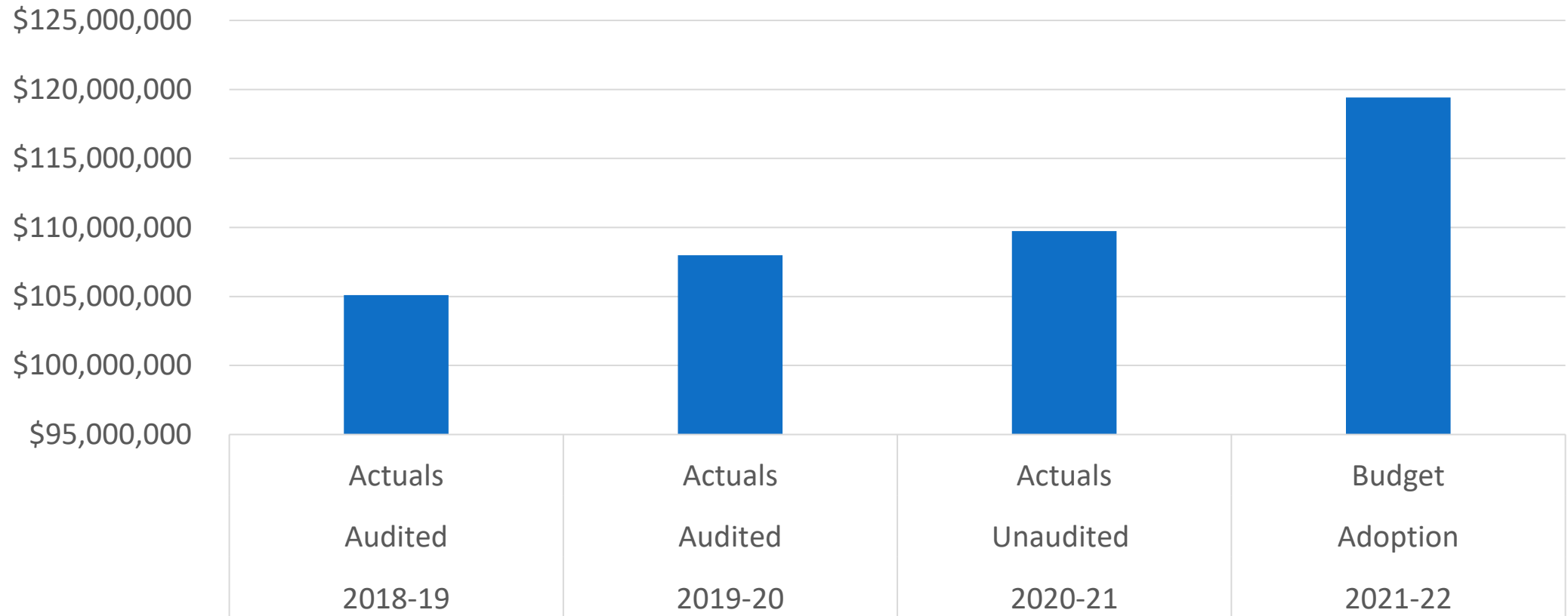


### TOTAL COMPUTATIONAL REVENUES

	2018-19 Audited	2019-20 Audited	2020-21 Actual	2021-22 Budgeted
Basic Allocation	\$9,141,496	\$9,439,509	\$9,439,509	\$9,918,092
FTES	54,992,469	57,370,820	59,922,616	63,647,274
Supplemental Allocation	20,831,892	21,247,524	22,35,312	23,152,502
Student Success Allocation	8,134,048	8,351,874	9,169,195	10,221,843
Hold Harmless	2,022,702	1,813,877	0	0
<b>SCFF Calculated Revenue</b>	<b>\$95,122,607</b>	<b>\$98,223,604</b>	<b>\$100,566,632</b>	<b>\$106,939,711</b>
Deficit		(418,579)	(61,243)	
<b>Available Revenue</b>	<b>\$95,122,607</b>	<b>\$97,805,025</b>	<b>\$99,956,389</b>	<b>\$106,939,711</b>

	SCFF Model	SCCD
Full-time Equivalent Students	70%	68.7%
Student Equity	20%	21.7%
Student Success	10%	9.6%

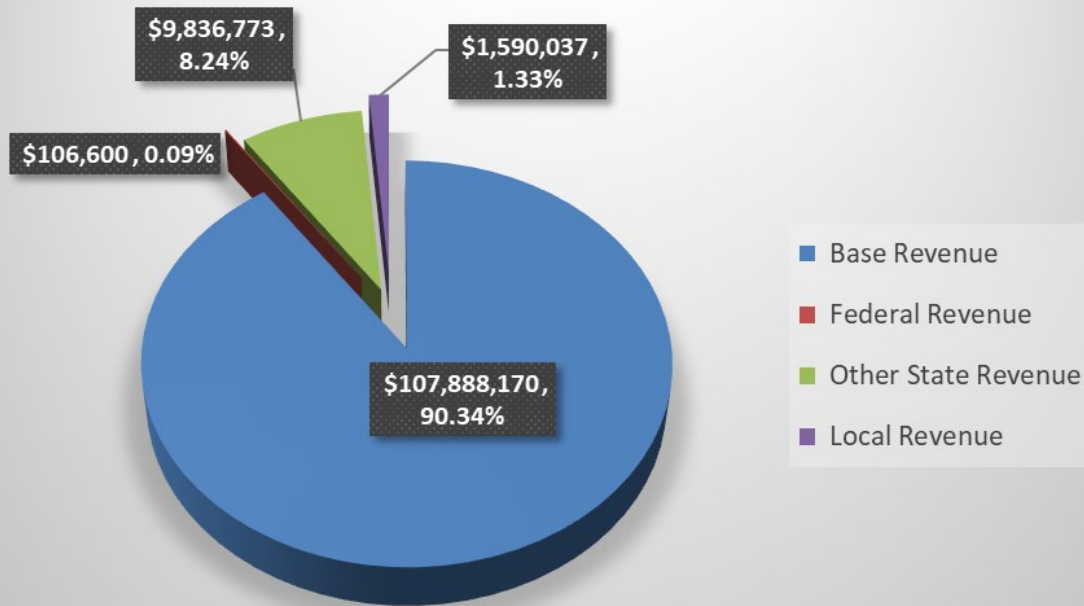
# Total Unrestricted General Fund Revenue Trend





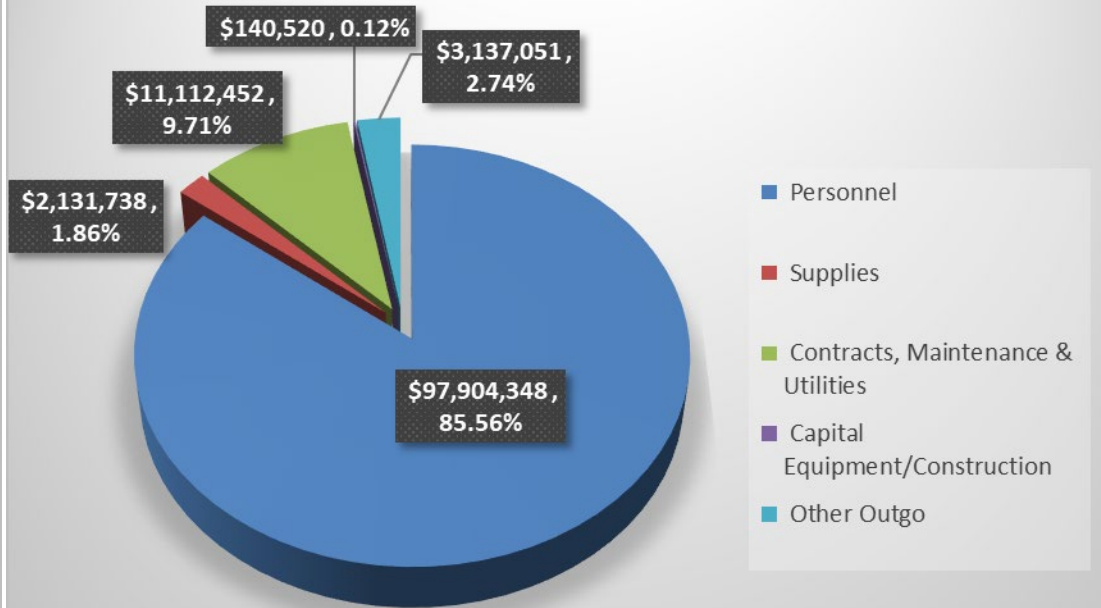
# Unrestricted General Fund AB21-22

## Unrestricted General Fund Revenue Sources



**TOTAL: \$119,421,580**

## Unrestricted General Fund Expense



**TOTAL: \$114,426,109**

**SURPLUS: \$4,995,471**

# Unrestricted General Fund Balance FY21-22

Unaudited Beginning Fund Balance		\$17,622,790
Revenues	\$119,421,580	
Expenses	<u>114,426,109</u>	
Excess of Revenues over Expenses		<u>4,995,471</u>
Projected Ending Fund Balance		\$22,618,261
Reserved for Full Time Faculty Hiring	\$3,297,298	
Governing Board Reserve (7%)	<u>8,009,828</u>	
Remaining Fund Balance		<u>\$11,311,136</u>

# All Revenue Adoption Budget FY20-21

	2021-22 Adoption Budget
<b>General Fund:</b>	
Unrestricted	\$ 119,421,580
Restricted	69,641,418
Total General Fund	\$ 189,062,998
<b>Other Funds:</b>	
Proposition R Construction Bond Fund	\$ 225,000
Proposition Z Construction Bond Fund	1,000,000
Capital Outlay	500,000
Bookstore	1,720,549
Food Services	1,879,057
Civic Center-Facilities Lease	300,000
Fitness Center	676,061
Student Center	3,072
Student Success and Completion Grant	4,570,538
Self Insurance	14,500
Associated Student Organization (ASO)	330,000
Total Other Funds	\$ 11,218,777
<b>Total Budgeted Revenue</b>	<b>\$ 200,281,775</b>

RESTRICTED FUNDS: TOP 10 BY DOLLAR AMOUNT	
COVID 19 Emergency Relief Funds	27,954,826
Deferred Maintenance	6,000,000
Student Equity and Achievement	5,900,436
Strong Workforce	2,238,971
Extended opportunities Program and Services (EOPS)	2,207,504
SBDC CARES Act	2,196,062
Technical Assistance Expansion Program	1,915,575
DSPS Programs and Services	1,774,970
Student Retention and Enrollment	1,450,000
Small Business Administration Grant	1,404,866

# Where the Money Goes:

## Budgeting for Student Success

### Community Relations

- Job Placement Services
- Small Business Development Center
- Violence Against Women Consortium
- Economic Development
- Foundation Community Relations
- Community Education
- Regional Strong Workforce
- Childcare Center
- Outreach (local and cross-border)
- Office of Communications, Community & Government Relations
- Facility Leasing
- Fitness Club

### Institutional Effectiveness

- Office of Employee Equity & Engagement
- Advancing Equity Teaching Academy
- Safe Zone
- Employee Affinity Groups
- Title IX Office
- Program Review
- Accreditation
- Campus Police & Safety Services
- Research & Planning
- Institutional Technology
- Facility Maintenance & Operations
- Business & Financial Services
- Staff Professional Development
- Academic Senate & Bargaining Units Leadership & Staffing
- Guided Pathways

### Student Support

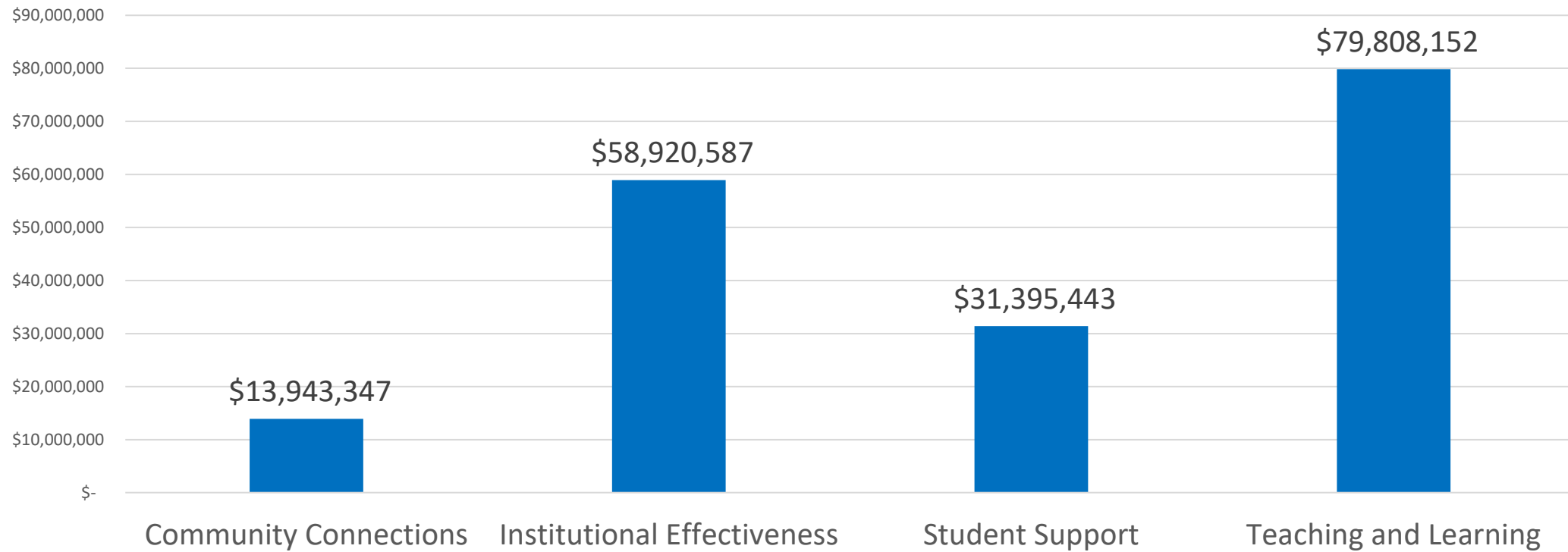
- Counseling & Guidance
- Disabled Student Services
- Advancing Equity Teaching Academy
- Student Equity & Achievement
- Veterans Services
- Student Learning Communities
- SWC CARES Hub
- Health & Wellness Services
- Career & Transfer Resources
- Dreamer Resources
- Food Insecurity – Jag Kitchen
- Student Clubs, Government & Activities
- First Year Experience
- Cranium Café
- Restorative Justice Program Support
- Extended Opportunities Program
- International Students
- Guided Pathways

### Teaching and Learning

- Credit & Non Credit Instruction
- Advancing Equity Teaching Academy
- Dual Enrollment
- MESA Lab
- Online Writing Lab (OWL)
- On-line Learning Center
- Library Services
- Curriculum Development
- Tutoring & Proctoring
- Art Gallery, SUN Newspaper
- Intercollegiate Athletics
- Instructional Technology
- Instructional Laboratories
- Academic Success Center
- Work Experience
- Guided Pathways

# Where the Money Goes

2021-22 Adoption Budget



Thank You!

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