

# ADOPTED BUDGET

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Governing Board Meeting  
September 24, 2019

FISCAL YEAR 2019-2020



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## **GOVERNING BOARD**

**Griselda A. Delgado**

*Board Member*

**Roberto Alcantar**

*President*

**Leticia Cazares**

*Board Member*

**Tim Nader**

*Board Member*

**Nora E. Vargas**

*Board Vice President*

**Melkitsedeq Jorge Hernandez**

*Student Trustee*

## **MISSION STATEMENT**

Southwestern Community College District is the premier public institution of higher education in Southern San Diego County that serves a diverse community of students by providing quality academic programs, comprehensive student support services that ensure equitable access and clear pathways to student success.

Southwestern Community College District promotes learning and success to prepare students to become critical thinkers and engaged life-long learners/global citizens. The District is committed to continuous improvements through the use of data-informed planning, implementation, and evaluation.

Southwestern Community College District utilizes a variety of instructional modalities to provide educational and career opportunities in the following area: Associate degree and certificate programs, transfer professional, technical and career advancement, foundational skills, personal enrichment, and continuing education.

## **VALUES**

Student Success

Equity

Scholarship

Professional Excellence

Cultural Proficiency

Sustainability of Stewardship

Community

Inclusionary Practices

## **VISION**

Southwestern College is the leader in equity education that transforms the lives of students and communities.

## **Southwestern Community College District Strategic Plan Priorities and Goals, 2016-2019**

District Strategic Plan priorities and goals are utilized to help guide College decision-making and resource allocation processes. The District's priorities and goals are shown on the following page.

**Priority: Student Access**

**Goal:** Southwestern Community College District (SCCD) will promote a student-centered climate that provides equal access to educational achievement through collaboration that values diversity

**Priority: Student Success**

**Goal:** SCCD will promote a culture of academic success by creating a safe and supportive environment that enables students to achieve their educational goals

**Priority: Teaching and Learning**

**Goal:** SCCD will provide excellent instruction and develop a culture of independent thinkers and learners

**Priority: Economic, Workforce, and Community Development**

**Goal:** SCCD will contribute to the region's economic revitalization through resources that support the expansion of local business and industry and by expanding programs that generate new and vital workforce and business development opportunities for students and the community

**Priority: Human Resources**

**Goal:** SCCD will recruit, hire and train qualified and diverse staff, faculty, and administrators, demonstrating its commitment to providing an equitable and inclusive environment that supports professional growth and academic success of all employees and students

**Priority Physical and Fiscal Resources**

**Goal:** SCCD will act in a responsible, accountable, and transparent manner in budget and financial matters, and will actively and ethically seek outside sources of funding in order to preserve financial solvency

**Goal:** SCCD will provide that the College's design and infrastructure meets the evolving needs of all students, faculty, staff, and community in support of an innovative learning environment

**Priority: Organizational Effectiveness**

**Goal:** SCCD will provide effective implementation of organizational goals/strategies by cultivating and sustaining processes, systems, and culture that supports optimal organizational structure, capacity and capability

**Goal:** SCCD will meet the evolving needs of students, faculty, staff and community in support of an innovative learning environment

**Priority: Institutional Technology and Research**

**Goal:** SCCD will meet current and anticipated technology needs required to support and enhance the educational and workplace experience.

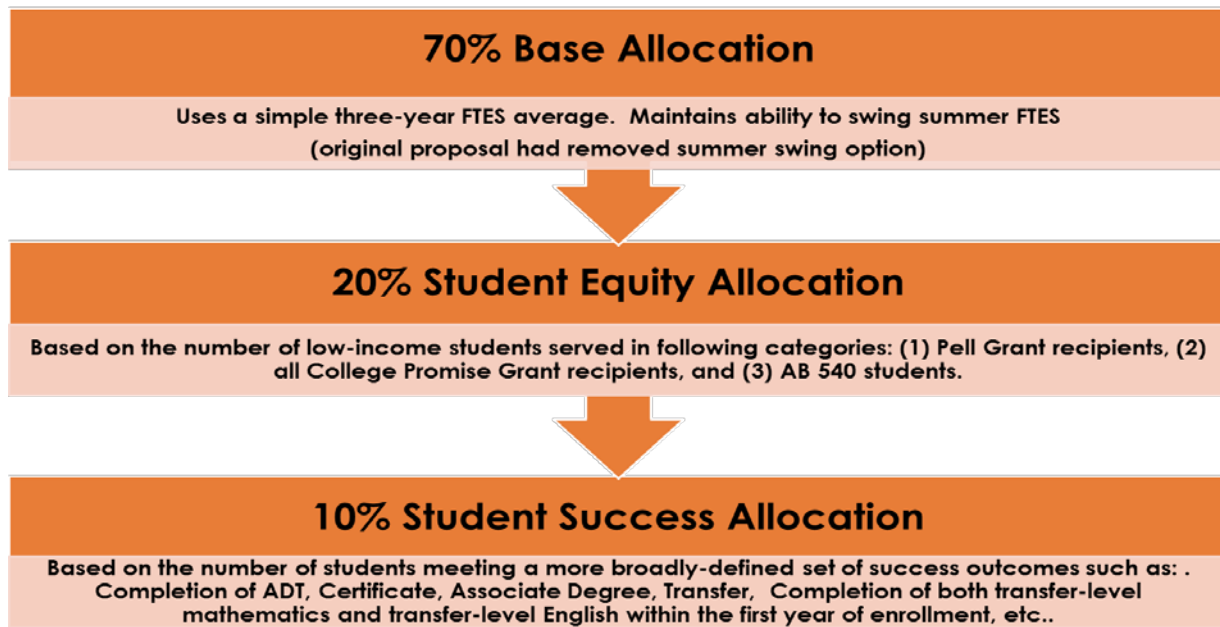
All funds allocated within the budget are associated with meeting the above strategic planning goals of the district and the state of California outcomes for the *Vision for Success*. District goals and state outcomes can



## SOUTHWESTERN COMMUNITY COLLEGE DISTRICT – FY 2019-2020 ADOPTED BUDGET

be summarized by the primary objectives of Equity and Access, Student Success and Institutional Effectiveness.

In 2018, the State of California adopted historic legislation to change how community college is funded. The 2019-20 State budget incorporated the new *Student-Focused Funding Formula (SCFF)*, based on principles of equity, access, student success and institutional effectiveness. The framework for the new apportionment allocation model is shown below.



The state Chancellor's *Vision for Success* includes the goal of closing achievement gaps for historically underrepresented students, which the SCFF addresses by not only providing additional funding for districts that serve low-income students but also ensuring those students succeed. Language in the funding formula calls on districts to set performance goals that align with the system-wide goals and equity and success metrics established in the *Vision for Success*.

### Budget Alignment with Vision for Success

The state has aligned the District's FY 19-20 Base Revenue to the outcomes of the state's funding formula as shown below:

Unrestricted Budget	Amount	
Institutional Effectiveness	9,403,250	10%
Student Access	58,580,562	60%
Student Equity	21,428,501	22%
Student Success	8,811,290	9%
Total Apportionment	98,223,603	100%

### **Budget Planning**

The Southwestern Community College District (SCCD) is committed to a transparent and effective resource allocation process that is integrated with institutional planning, relies on its mission, strategic planning priorities, program review, and a realistic assessment of our financial assets and needs. SCCD plans for short-term and long-term financial conditions and makes decisions based on a well-developed process that is open and transparent.

### **The Planning and Budget Committee**

The Planning and Budget Committee (PBC) is a standing committee of the Shared Consultation Council (SCC) and guides the process for integrated planning and resource allocation. This committee uses a shared planning and decision-making approach to develop a process for creating an annual operating budget for the College District and provides oversight for all matters related to planning and budget development. The Planning and Budget Committee is committed to a budget development process that supports the College District's Strategic Plan and Institutional Mission that is based on planning and needs identified through Institutional Program Review, and is data-informed regarding outcomes assessment in both instructional and non-instructional areas.

The Planning and Budget Committee plays an important oversight role in the SCC's annual prioritization process for resource allocation, and the Planning and Budget Committee provides input to the College District's ACCJC Self-Evaluation Study for Standards:

Standard I.C—Institutional Integrity: (I.C.14);

Standard III.B—Physical Resources: (III.B.1; III.B.2; III.B.3; III.B.4); and

Standard III.D—Financial Resources:

Planning: (III.D.1; III.D.2; III.D.3)

Fiscal Responsibility and Stability: (III.D.4; III.D.5; III.D.6; III.D.7; III.D.8; III.D.9; III.D.10)

Liabilities: (III.D.11; III.D.12; III.D.13; III.D.14; III.D.15)

Contractual Agreements: (III.D.16)

The committee is also responsible for regular reporting to the SCC on the status of Institutional Planning and the Financial Resources portion of our Physical and Financial Resources Development, Strategic Priority of the Strategic Plan, as well as the overall financial health of the College District.

In alignment with the College Mission, PBC upholds the integration of SCCD's planning efforts ensuring that they are followed by budget development in order to provide the needed resources for student success; specifically, the PBC makes recommendations to the SCC regarding processes, timelines, analysis and outcomes for institutional planning and resource allocation.

The Planning and Budget Committee is comprised of the following membership:

- Vice President for Business and Financial Affairs
- 2 (two) ASO representatives
- 2 (two) Academic Senate representatives
- 2 CSEA representatives

- 2 SCCDAA representatives
- Confidential Employee representative

In addition, the Planning and Budget Committee includes the following resource members who do not vote:

- Director of Finance
- Dean of Institutional Research and Planning
- Institutional Technology designee
- 1 (one) Vice President (VP for Academic Affairs, VP for Human Resources, VP for Student Affairs – on a rotating basis)
- SCEA President or designee and faculty appointed by SCEA President
- Superintendent/President
- Vice President, Academic Senate

The Committee is co-chaired by the Vice President for Business and Financial Affairs, Academic Senate President, and Dean of Institutional Research and Planning.

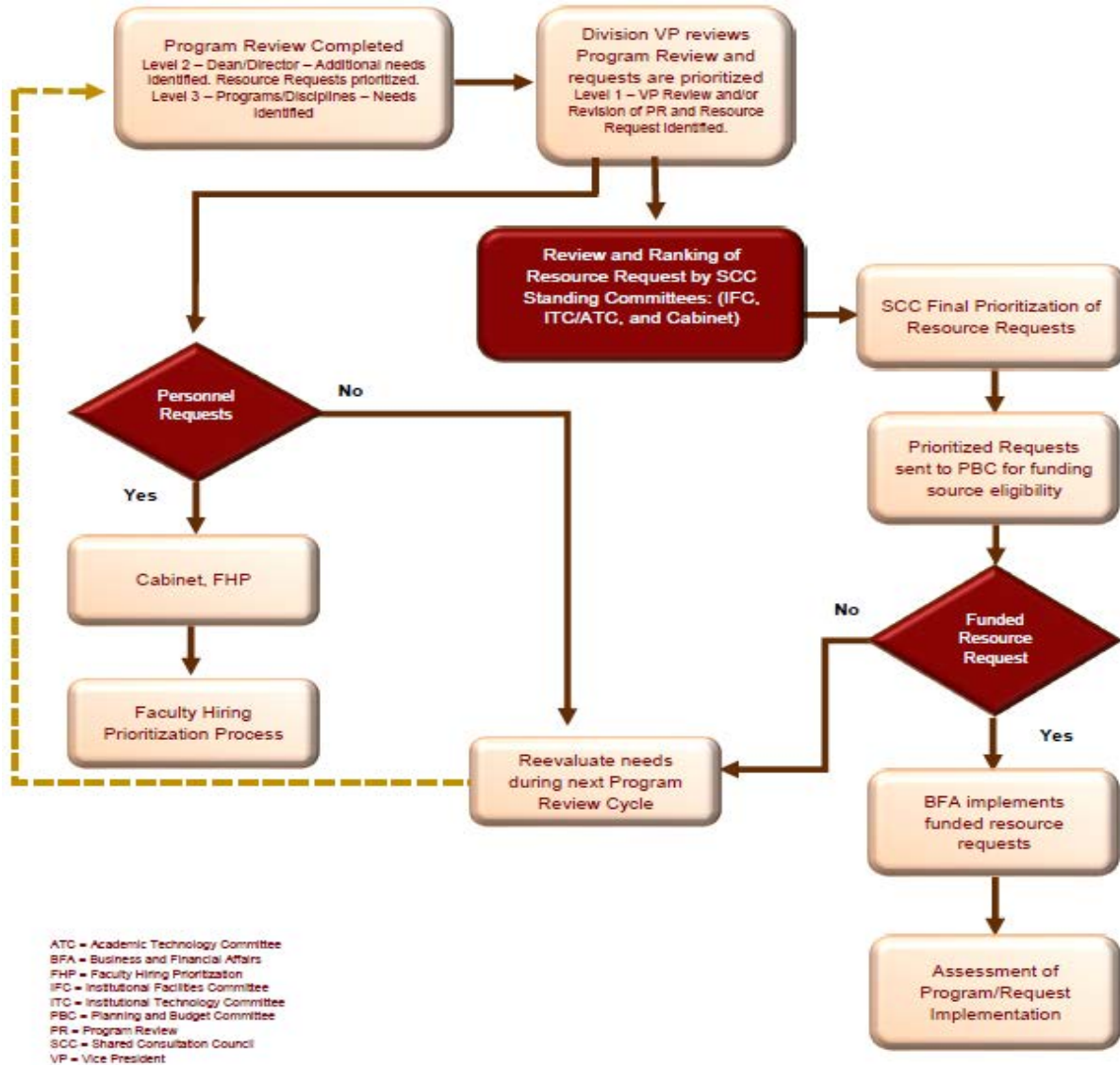
### **Program Review**

Resource allocations align with the Southwestern Community College District mission and provide resources needed to accomplish Institutional Goals and Institutional Objectives. Since Institutional Goals reflect the College District's commitment to its mission, the purpose of the resource allocation process is to fund programs and services that both directly and indirectly promote student learning.

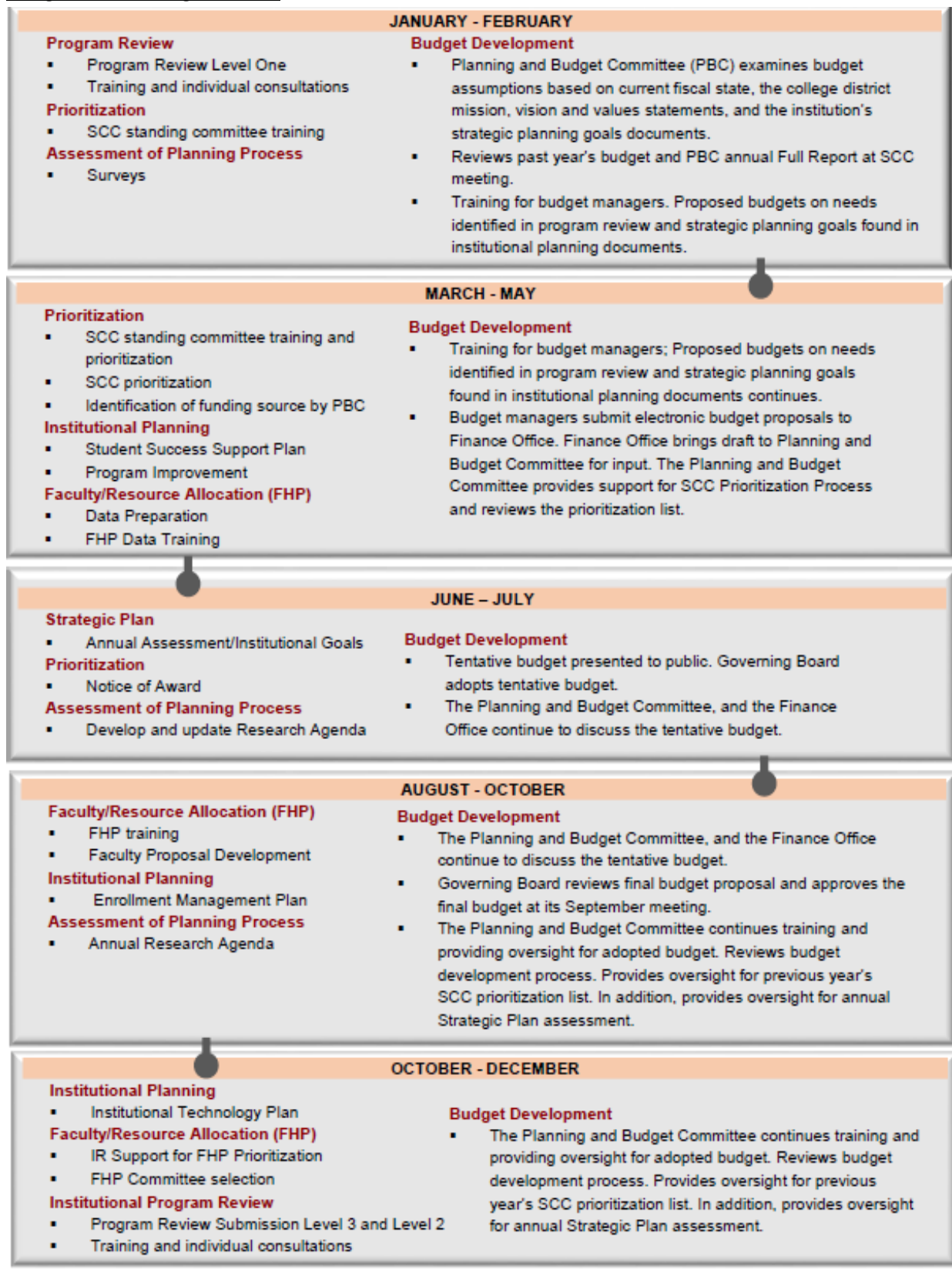
Prioritization of resources requests is a key step in the planning process providing a foundation for dialog and resource allocation analysis. Soon after program review reports are completed, a technical review of each report suggests improvements as well as verifies completeness. After program reviews are completed and reviewed, resource requests are prioritized by a sequence of steps for institutional review including, department or operational level. Further, specific standing committees of the Shared Consultation Council (SCC) also review and rank resource requests, and the final prioritization effort is conducted by SCC. The final prioritized list of requested resources is sent to the Planning and Budget Committee to determine appropriate funding sources and Business and Financial Affairs to implement the funding awards process accordingly. The process as well as the planning calendar are illustrated in the graphics on the following page.



# SOUTHWESTERN COMMUNITY COLLEGE DISTRICT – FY 2019-2020 ADOPTED BUDGET



**Integrated Planning Calendar**



**Introduction – Fiscal Year 2019-20 Budget**

The Adopted Budget book has been compiled to provide an overall accounting of the District’s anticipated financial position for fiscal year 2019-20. The Adopted Budget is based on final state budget. The budget is developed to meet the needs identified within Southwestern Community College’s various planning documents including the Educational Master Plan (EMP), Facilities Master Plan (FMP), District Strategic Plan, District Technology Plan, and Program Review. It is anticipated that these budget numbers may change before the final budget is adopted.

**State Budget Highlights**

The State budget of 2019-20 maintains the Governor’s commitment to reducing state debt, paying down unfunded retirement liabilities, improving California’s emergency preparedness, and building budget resiliency. The Department of Finance projects a \$3.2 billion in revenue above the forecast adopted in the 2018-19 budget. However, most of the increased revenues are constitutionally obligated to reserves, debt repayment, and schools. Despite the short-term gains, slower economic growth leads to a lower forecast in out-year revenues - \$1.6 billion lower in 2022-23 compared to the forecast in January. The state budget recognizes slower growth in the economy, but does not predict a recession. However, the state must be prepared for the possibility that even a moderate recession could result in revenue declines of nearly \$70 billion and a budget deficit of \$40 billion over three years.

**Higher Education Budget Highlights**

*Proposition 98 Estimates*

The table below shows the State’s Proposition 98 funding levels for CCC in the enacted state budget. The CCC share of Proposition 98 is at the traditional funding is 10.93%.

Source	2017-18	2018-19	2019-20	Change	Percent
<b>All Proposition 98 Programs</b>					
General Fund	\$52,834	\$54,445	\$55,903	\$1,458	3%
Local Property Tax	22,625	23,701	25,166	1,465	6%
<b>Totals</b>	<b>\$75,459</b>	<b>\$78,146</b>	<b>\$81,069</b>	<b>2,923</b>	<b>4%</b>
<b>Community Colleges Only</b>					
General Fund	\$5,257	\$5,427	\$5,485	\$58	1%
Local Property Tax	2,980	3,056	3,244	188	6%
<b>Totals</b>	<b>\$8,237</b>	<b>\$8,483</b>	<b>\$8,729</b>	<b>\$246</b>	<b>3%</b>

## SOUTHWESTERN COMMUNITY COLLEGE DISTRICT – FY 2019-2020 ADOPTED BUDGET

The table below shows 2019-20 Changes in California Community Colleges Proposition 98 Funding (In Millions).

<b>2018-19 Revised Budget<sup>a</sup></b>	<b>\$8,483</b>
Student Centered Funding Formula base adjustments	\$62.5
Remove one-time spending	-109.7
Other technical adjustments	-43.5
<b>Subtotal</b>	<b>-\$90.7</b>
Provide 3.26% COLA for Student Centered Funding Formula	\$230
Expand California College Promise	42.6
Fund 0.55% enrollment growth	24.7
Adjust Student Success Completion Grant funding for workload	18.4
Provide 3.26% COLA for certain categorical programs <sup>b</sup>	13
Fund student housing program	9
Use one-time funds for CCC Strong Workforce program	-6.7
Augment veteran resource centers	5
Backfill federal funds for Foster Parent Education Program	0.4
Augment Historically Black Colleges and Universities (HBCU) transfer program	0.1
<b>Subtotal</b>	<b>\$336.5</b>
<b>Total Changes</b>	<b>\$245.7</b>
<b>2019-20 Budget<sup>a</sup></b>	<b>\$8,728.7</b>
<sup>a</sup> Amounts exclude Adult Education Program and K-12 Strong Workforce Program funding.	
<sup>b</sup> Applies to CalWORKS, Campus Childcare, DSPS, EOPS, apprenticeships, Mandates Block Grant, and Fund for Student Success programs.	
COLA = Cost-of-living adjustment	

The Governor has stated his budget priorities for California Community Colleges (CCCs) which include:  
*Institutional Success*

- Provide one-time payment to the California State Teachers' Retirement System, reducing district contribution rates.
- Provide 3.26% COLA for Student Centered Funding Formula and certain categorical programs.
- Provide additional funding to support the new funding formula oversight committee.

*Student Success*

- Provide additional resources to allow for free tuition for the second year of college.
- Extend legislation that provided free tuition for the first year to all first-time, full-time students.
- Creates new Cal Grant supplemental awards for community college students with children.
- Adds 4,250 competitive Cal Grant awards.

*Students and their communities*

- Increases CalWORKS grant payments.
- Extends Medi-Cal eligibility to young adults ages 19 to 25 regardless of immigration status.
- Supports local government efforts to address homelessness.

**REVISIONS TO THE STUDENT-CENTERED FUNDING FORMULA**

The Governor continues to support the goals of the Student-Centered Funding Formula, including increasing students' timely completion and supporting low-income students. The Budget adopts a revised implementation plan for the Student-Centered Funding Formula, which was established as part of the 2018 Budget Act and allocates funding to community college districts based upon total enrollment, the number of low-income students enrolled, and the number of students who meet specified student success metrics, such as completion of a degree or certificate. The adopt revisions include:

- Distributing 70 percent of funding to districts based on enrollment, 20 percent based on enrollment of low-income students, and 10 percent based on student success metrics.
- Annually including only a student's highest outcome earned for specified student success metrics.
- Implementing the use of a three-year average for all student success metrics.
- Extending the existing hold harmless provision of the Formula by an additional year so that no district will receive less funding than they received in 2017-18 with cost-of-living adjustments until 2021-22.
- Clarifying the definition of a transfer student for purposes of the Formula.

The table below shows the revised 2019-20 estimates of the cost of the SCFF (In Millions).

Category	P1 (April)	P2 (June)	Budget Act	Difference
<b>SCFF allocations</b>				
Base	\$4,918	\$4,933 <sup>a</sup>	\$4,919	-\$14
Supplemental	1,396	1,396	1,391	-5
Student success	787	739	739	0
Total	\$7,101	\$7,068	\$7,049	-\$19
Minimum revenues	113	125	116	-9
<b>Total computational revenue</b>	<b>\$7,214</b>	<b>\$7,193</b>	<b>\$7,165</b>	<b>-\$28</b>
Available revenues				
General Fund	\$3,604	\$3,639 <sup>b</sup>	\$3,641	-\$2
Local property tax	2,919	2,987	3,056	-69
Enrollment fees	459	466	464	2
Other offsetting revenues	4	5	4	1
<b>Total available revenues</b>	<b>\$6,987</b>	<b>\$7,097</b>	<b>\$7,165</b>	<b>-\$68</b>
Surplus (shortfall)	-\$228	-\$96	\$0	-\$96

Although the Budget has been enacted, it is possible that the Governor and Legislature could make changes to the budget in "clean-up" legislation enacted later this year. The last day for a bill to be passed is September 13.

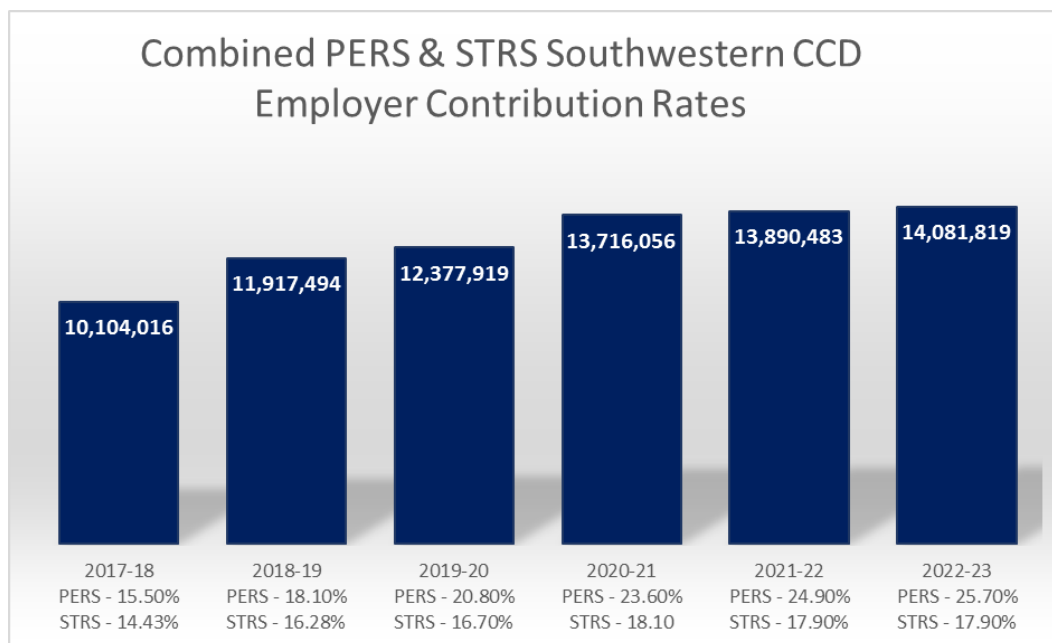
### **New Longitudinal Student Data System**

The State's budget includes \$10 million one-time to begin planning, and support the initial costs of, a new statewide longitudinal student data system. The California Department of Education will serve as the fiscal agent for these funds, with the education segments expected to participate in the planning and implementation of the new system.

### **Relief on STRS Costs**

The Governor's 2019-20 budget proposes funding to reduce employer contribution rates for STRS. As result, districts' required contributions for 2019-20 would drop from 18.1% or \$8.0 Million to 16.7% or \$7.4 Million and from 19.1% to 18.1% for 2020-21. Overall, pension cost increased in 2019-20 by \$0.5 Million due to PERS employer contribution rate increased from 18.10% in 2018-2019 to 20.8% in 2019-20.

This results in an ongoing cost increase to the District. Without intervention, the rates will continue to climb each year until PERS employer contributions are at 25.70%, and STRS contributions are at 17.9% in fiscal year 2022-23. Actual rates will be applied to covered payroll. The graph below shows cost based on budgeted payroll including vacant positions.





## **SECTION 1 - GENERAL INFORMATION**

The California Community Colleges are the largest system of higher education in the nation, serving roughly one-quarter of the nation's community college students, or approximately 2.1 million students. The CCCs provide basic skills, career education, and undergraduate transfer education with 73 districts, 115 colleges, and 78 educational centers.

### **District Information and Divisional Structure**

Established in 1961, Southwestern College is the only institute of higher education located in the southern portion of San Diego County. Nestled between the City of San Diego and the U.S.-Mexico international border. Southwestern College provides five locations that offer services to the diverse communities the college serves. Southwestern plays an important role in the intellectual growth of the more than 500,000 residents that call South County home.

Serving approximately 20,000 students every semester, Southwestern College offers more than 320 associate degree and certificate options. A host of noncredit courses designed to enhance personal and professional development are also offered through the College's Continuing Education Department.

Whether pursuing an A.A. degree, preparing to transfer to a four-year college or university, or acquiring new occupational skills, students attending Southwestern College are given every opportunity to meet their educational goals.

### **Divisional Descriptions**

Southwestern College is moving through a transition to ensure continuous improvement toward serving students, increasing inclusion, effectiveness and accountability, and connecting with the community. Currently, Southwestern College is divided into five divisions and four additional offices. Each of these is headed by either the District Superintendent/President or an administrator reporting directly to the Superintendent/President. The five divisions are:

- Superintendent/President
  - Office of Communications, Community and Government Relations
  - Office of Employee Equity, Diversity, Inclusion and Professional Development (new addition)
  - Office of Institutional Technology and
  - Office of Development and Foundation
- Academic Affairs Division
- Business and Financial Affairs Division
- Human Resources Division
- Student Affairs Division.

During the transition an interim Office of Technology and Operations has been created to oversee Research and Planning, Technology Services, Facilities, General Obligation bonds, and Civic Center and Facilities Leasing.

The Office of Institutional Effectiveness has been dissolved and responsibilities have been distributed as follows:

1. Research, assessments, program review, and planning to the new Office of Research and Planning
2. Policies and procedures to the Office of the Superintendent/President
3. Grants to the Office of Development and Foundation
4. Accreditation responsibility to the Office of Academic Affairs

Functions to be resolved over this next year will be the functions of student hiring, banked load accounting, events planning, and Cares Hub will be considered over the next year, as well as the institutionalization of Jaguar Pathways. The emphasis is on creating and sustaining effective policies, procedures, systems, and processes that support collaboration and accountable processes.

**Office of the Superintendent/President** - the Superintendent/President of Southwestern College serves as the Chief Executive Officer and provides District-wide leadership and direction to fulfill the institutional goals. The Office of the Superintendent/President contains the support staff for the Superintendent/President and Governing Board. The Superintendent/President oversees the integration of the following offices and divisions to ensure a seamless student experience.

**Office of Communications, Community and Government Relations** - is a one-stop shop for the latest news on the College, its programs, activities, faculty, staff, and students. The goal of the Office of Communications, Community and Government Relations is to enhance awareness, increase name recognition, and improve the image of the College – thereby generating enrollment and community goodwill for South San Diego County's only public institution of higher learning.

**Office of Technology and Operations (Interim)** - the Office of Technology and Operations oversees all instructional and other information support services to promote a supportive, student-centered learning environment. This office has recently taken over the institutional research function, to assist in creating cross functional relationships with the technology department to ensure reliable and valid research data. This Office oversees Facilities, General Obligation bonds, and Enterprise Services to include the Civic Center and Facilities Leasing.

**Office of Development and Foundation** – this division is responsible for development and fundraising activities that provide student scholarships, enhanced learning experiences for students, support District priorities and public relations in the community. Development and public relation programs include alumni relations, special events, individual and corporate giving, annual fund development, scholarship fund development, planned giving, grants, as well as oversight and management of the SCCD Foundation.

**Academic Affairs Division** – this division oversees all academic programs at the four campuses, academic personnel, resources, instructional research, library and LRC, instructional labs, distance education, and instructional support services. Instructional services include the development of the schedule of classes, the College catalog, tutoring, and supplemental instruction. Academic Affairs is also responsible for the regional Small Business Development Center (SBDC), the San Diego Contracting Opportunities Center (SDCOC), and the San Diego International Trade Development Center (SDITC), all part of the regional economic development efforts. All of this is accomplished through collaborative work that promotes the success of all students by advocating and sustaining a college culture and instructional programs conducive to student learning and staff professional growth

**Business and Financial Affairs Division** - this division administers property and contracts; legal services; budget and financial management and planning; the acquisition of supplies, equipment, and property; the protection of assets and persons; payroll; public safety, food services and book store and Health First Fitness Center operations with a focus on collaboration, sustainability, transparency and customer service. In addition, the division provides the fiscal and administrative counsel to the management team of the College, assuring that the institution operates within the financial, legal and regulatory parameters determined by the Board of Trustees as well as local, state, and federal regulatory agencies. The office also manages institutional risk management, in collaboration with human resources, academic affairs, and facilities.

**Human Resources Division** – this division provides quality service in all human resource functions. Their goal is to support the District in the programs and services it provides to students and the campus communities by performing with integrity, responsiveness, and sensitivity. Among the services the Human Resources Office offers are coordinating and facilitating recruitment for classified and academic staff, performance evaluations, and compensation matters. In addition, the office offers assistance and resolution of employee relation matters; negotiates, interprets and implements union contracts; provides orientations for new employees; maintains personnel records; and administers employee leave benefits and other applicable fringe benefits. The office adheres to relevant State and Federal regulations. The division also houses the Title IX office.

**Student Affairs Division** – through the division, a wide array of student support services are offered at all College locations. The College embraces a “one stop” approach to student support services as evidenced by the creation of the Cesar Chavez Student Services Center located in the heart of the Chula Vista main campus. The Student Services Center, known as the “One Stop” was intentionally designed to support the needs of the student along the educational pathway in one convenient location; this same philosophy extends to our higher education centers in providing support to students throughout their educational journey. This division vision also oversees the Associated Student Organization and all student clubs as well as student wellness services.

## **SECTION 2 - BUDGET AND FINANCIAL POLICIES AND PROCEDURES**

Southwestern’s budgeting and financial planning, processes, and oversight are guided by Board Policy and Administrative Procedures. These procedures follow guidelines and recommendations from the State and are regularly reviewed and updated through collegial consultation processes and then routed to the Governing Board for review and approval. The main Board Policies used to guide fiscal and budget decisions and processes are on the following pages:

### **Delegation of Authority, Fiscal (BOARD POLICY 6100)**

The Governing Board delegates to the Superintendent/President the authority to supervise the general business procedures of the District to assure the proper administration of property and contracts; the budget, audit and accounting of funds; the acquisition of supplies, equipment and property; and the protection of assets and persons. All transactions shall comply with applicable laws and regulations, and with the California Community Colleges Budget and Accounting Manual.

No contract shall constitute an enforceable obligation against the District until it has been approved or ratified by the Governing Board. The Superintendent/President in consultation with the Vice President for

Business and Financial Affairs shall make appropriate periodic reports to the Governing Board and shall keep the Governing Board fully advised regarding the financial status of the District.

**Budget Preparation**

(BOARD POLICY 6200)

Each year, the Superintendent/President shall present to the Governing Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state laws and regulations, and provide adequate time for Governing Board study.

Budget development shall meet the following criteria:

- The annual budget shall support the District's institutional planning in accordance with Policy 2510 Shared Planning and Decision Making
- Assumptions upon which the budget is based are presented to the Governing Board for review
- A schedule is provided to the Governing Board by March 15 of each year that includes dates for presentation of the tentative budget, required public hearing(s), Governing Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Governing Board regarding the proposed budget or any item in the budget
- Changes in the assumptions upon which the budget was based shall be reported to the Governing Board in a timely manner
- Budget projections address long-term goals and commitments.

**Budget Management**

(BOARD POLICY 6250)

The budget shall be managed in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

Governing Board approval is required for changes between major expenditure classifications as defined in Procedure 6250 AP. Transfers from the Governing Board reserve or unallocated funds beyond that reserve to any expenditure classification must be approved by a two-thirds vote of the members of the Governing Board.

- Transfers between expenditure classifications must be approved by a majority vote of the members of the Governing Board.

**Budget Management**

(ADMINISTRATIVE PROCEDURE 6250)

Total amounts budgeted as the proposed expenditure for each major classification of expenditures shall be the maximum expended for that classification for the school year, except as specifically authorized by the Board. The Office of Finance manages and oversees transfers between expenditure classifications.

Transfers may be made between major expenditure classifications in the approved budget. All transfers must be approved by the Governing Board, either by ratification or advance approval, as determined by College District operating procedures. Major expenditure classifications include the following:

- Academic Salaries
- Classified and Other Non-academic Salaries
- Employee Benefits
- Supplies and Materials
- Other Operating Expenses and Services
- Capital Outlay
- Other Outgo.

Transfers may be made from the reserve to any expenditure classification by action of the Governing Board, and must be approved by a two-thirds majority vote of the members of the Governing Board. The “reserve” is defined in District Policy No. 6210 BP as the Governing Board’s designated reserve plus the unallocated reserve of unbudgeted money to any expenditure classification. The Governing Board may decide to allocate a portion of the unallocated ending fund balance to support the SCC Prioritization List of Program Review Resource Needs or other needs identified through strategic planning.

The Capital Outlay Projects Fund may consist of multi-year projects. Governing Board approval for changes between these projects will be done on ratification basis, as long as expenditures do not exceed the approved project budget.

The College District will provide for an adequate management information system that gives timely, accurate and reliable fiscal information for planning, decision-making and budgetary control. Also, the College District will use its information system to link budget development, management, and planning with specific strategic goals and will track expenses to specific planning goals through its accounting systems and other technologies.

District Policy No. 6300 BP, “Fiscal Management,” and the accompanying procedure 6300 AP, provides guidelines for how significant changes in the fiscal environment, which may initiate the need for adjustments to the approved budget, are implemented.

**Fiscal Management**  
(BOARD POLICY 6300)

The Superintendent/President shall establish procedures to assure that the College District’s fiscal management is in accordance with the principles contained in Title 5, section 58311, including:

- Adequate internal controls exist
- Fiscal objectives, procedures, and constraints are communicated to the Board and employees
- Adjustments to the budget are made in a timely manner, when necessary

- The maintenance of adequate management information systems that provide timely, accurate, and reliable fiscal information
- Responsibility and accountability for fiscal management are clearly delineated.

The Superintendent/President shall also establish procedures that satisfy the U.S. Education Department General Administrative Regulations (EDGAR) Second Edition for any Federal funds received by the College District.

The books and records of the College District shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual.

As required by law, the Governing Board shall be presented with a quarterly report showing the financial and budgetary conditions of the College District.

As required by the Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

#### **Investments** (BOARD POLICY 6320)

The Superintendent/President is responsible for ensuring that the funds not required for the immediate needs of the College District are properly invested. Investments shall be in accordance with law, including California Government Code Sections 53600, et seq.

This investments policy applies to all financial assets held by the College District except those, if any, that are specifically exempted by statute or local policy. This policy applies to all transactions involving the financial assets and related activity of all funds of the College District.

The primary investment objectives, in priority order, shall be:

- Safety
- Liquidity
- Return on investment.

Management responsibility for the District's investment plan is hereby delegated to the Superintendent/President, who may delegate to the Vice President for Business and Financial Affairs, the authority to establish written procedures for the operation of the investment plan consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy and the investment plan established by the Superintendent/President or designee.

The Superintendent/President shall annually present to the Governing Board as information, the written investment plan related to this Governing Board Policy, and shall periodically update the Governing Board on the status of the District's investments.



**Financial Audits**  
(BOARD POLICY 6400)

Bids will be solicited from auditing firms who have expertise in Government audits.

Specifications and requirements to be identified by the Vice President for Business and Financial Affairs and be in conformance with the Department of Finance Standards and Procedures for Audits of California Community Colleges, the U.S. General Accounting Office's publication "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions" and the American Institute of Certified Public Accounts (AICPA).

An auditing firm's contract shall be for no longer than five years.

The Vice President for Business and Financial Affairs will review bids and recommend to the Superintendent/President the audit firm to be submitted to the Governing Board for approval.

**SECTION 3 - COLLEGE BUDGET INFORMATION**

**Fund Accounting, Measurement Focus & Basis of Accounting**

The community college fund structure presented here is based largely on concepts and principles contained in Governmental Accounting and Financial Reporting. This structure allows districts to establish any number of funds for internal reporting but requires that all accounts be consolidated for external financial reporting purposes. Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets, liabilities and related transactional movements of its resources.

Generally accepted accounting principles further require that all accounts reported within a single fund group use the same "basis of accounting" for timing the recognition of revenues, expenditures and transfers. For financial reporting purposes, the District is considered a special purpose government engaged only in business-type activities. Accordingly, the District's financial statements have been presented using the total economic resources measurement focus and the accrual basis of accounting. The District records revenues and expenses when they occur regardless of the timing of the related cash flow.

**Basis of Budgeting**

The District budget is a plan of expenditures for operations and estimated revenues for a given period of time called a fiscal year. The budget represents the operational plans of the District in terms of economic decisions to meet its needs, commitments and planning goals. The budgetary accounts have been recorded and maintained in accordance with the Chancellor's Office of the California Community College's Budget and Accounting Manual.

The annual budget is built to support the District's mission statement and Educational Master Plan. Assumptions upon which the budget is based are presented to the Governing Board for review. Unrestricted general fund reserves are defined in Board Policy 6210 General Fund Reserves which states: The District shall maintain a general fund budgeted reserve of 7% of unrestricted fund budgeted

expenditures to provide for economic uncertainties. Expenditures from this reserve require the approval of the Governing Board. The policy shall be reviewed annually, any material changes in any assumptions upon which the budget was based are reported to the Governing Board in a timely manner.

Budget projections address long-term District goals and commitments. A budget calendar is established and approved by the Planning and Budget Committee, including information for the dates of the preliminary, tentative and final budget presentations. Workshops and trainings are planned throughout the year and are open to all campus constituents.

The final Adopted Budget is due no later than September 15. A public hearing on the final Adopted Budget shall be held on or before September 15. The September 15 deadline may be extended when adoption of the State budget is delayed. On or before September 30, the District shall complete the preparation of its annual financial and budget report and submit a copy to the Chancellor's Office on or before October 10.

The Planning and Budget Committee involves the appropriate groups in defining a consultation process for budget development. The Vice President for Business and Financial Affairs is responsible for the timely submission of all financial forms, including the 311 forms required by the Chancellor's Office.

The District's budget development and management process exhibits the following budgetary principles:

- Ensure transparency in the budget process
- Plan and budget for contractual obligations and State requirements
- Ensure short-term and long-term budget sustainability
  - One-time funds used for one-time expenses
  - Consider ongoing costs of new commitments
  - Develop long range plan to address future liabilities
- Maintain reserves for future uncertainties
- Ensure short-term and long-term budget sustainability
- Budget FTES based on realistic projections.

#### **SECTION 4 - FINANCIAL ASSUMPTIONS AND INFORMATION**

##### **State Budget projections included in Southwestern Community College District Budget**

Based on the State Budget Act, the following assumptions have been built into the Southwestern Community College District Adopted Budget as identified in the next table. Allocation processes for some of the State's initiatives have not been identified yet, so the impact to SCCD is listed as to be determined (TBD). Other allocations will remain at the State level and will not be allocated to College sites, so are not included.

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT – FY 2019-2020 ADOPTED BUDGET**

<b>State Budget: Ongoing Funds</b>			
<b>Item</b>	<b>2019-20 State Budget Act</b>	<b>SCCD's Estimated allocation based on Proposal</b>	<b>Notes</b>
<b>Cost of Living Adjustment (COLA)</b>	3.26%	\$3,199,997	Cost of Living Adjustment (COLA applied to unrestricted general fund revenues).
<b>Enrollment Growth</b>	0.55% \$25 M allocation	\$0	The District is estimating that enrollments will increase by 1% in 2019-20. However, funding will still be higher under the Hold Harmless provision of the Student Centered Success Formula.
<b>California College Promise Program</b>	\$45 M	TBD	Expanding California College Promise (AB 19) to provide funding for a second year of fee waivers for all first-time, full-time students. The estimated numbers of recipients are revised upward.
<b>Full-Time Student Success Grant and the Completion Grant</b>	\$150.0 M	TBD	The estimated numbers of recipients are revised upward.
<b>Financial Aid Technology</b>	\$5 M	\$56,538	For implementation of new financial aid system improvements at the colleges.
<b>Full-time Faculty Hiring</b>	\$50 M	TBD	Funds to hire new full-time faculty for community college districts to move toward meeting the 75-percent full-time faculty target. Funds have yet to be allocated by the state.
<b>CalSTRS Relief on Pension Costs</b>	\$2.5 Billion (Unfunded Liability)	TBD	One-time funding to reduce CalSTRS unfunded liability. According to CalSTRS, the payment would reduce the district contribution rate by about four-tenths of a percentage point beginning in 2021-22. The exact rate reduction depends on a number of factors and is likely fluctuate from year to year.
<b>Pension Contributions to CalSTRS for 2019-20.</b>	\$500 M	\$620,625	Payment of \$500 million in each of the next two years to reduce district contributions. Districts required contributions for 2019-20 would drop from 18.1% of covered payroll to 16.7% for 2019-20 and from 19.1% to 18.1% for 2020-21.

## SOUTHWESTERN COMMUNITY COLLEGE DISTRICT – FY 2019-2020 ADOPTED BUDGET

One-Time Funds			
Item	2019-20 State Budget Act	SCCD's Estimated allocation based on Proposal	Notes
Online Education Incentive Grants	\$ 23 M	TBD	Reduced by \$35 Million previously budgeted for community college districts to develop online programs and courses that lead to short-term, industry-valued credentials, or enable a student enrolled to seek continued education through pathways offered by an existing community college. Application and award process.
Mandates Block Grant and reimbursements	\$33 M	\$423,000	State reduction of 3.73%, COLA, revised enrollment estimates. Based on prior year allocation.
Part-time Faculty Office Hours	\$12 M	\$90,000	Allocation based on the ratio of compensated office hours throughout the state. College estimate is based on prior year amounts received.
Student Equity and Achievement Program	\$475 M	TBD	Stable.

### Southwestern Community College District's Budget Building Assumptions

- Develop a balanced Budget for 2019-20 based on the 2019-20 State Budget
- Include the COLA percentage of 3.26%
- Allocate new ongoing funds to pay for increased ongoing costs
  - FY 17/18 COLA of 1.56% applied to FY 17/18 payroll and benefits.
  - FY 18/19 COLA of 2.71% plus .2% applied to FY 18/19 payroll and benefits.
- Use new ongoing revenue to fund other ongoing cost increases
  - PERS/STRS, health care, categorical backfill, new facility operational costs
- Use one-time funds for one-time purposes.

### Full-time Equivalent Students (FTES) Goals and Analysis

A primary source of State funding is allocated based on full-time equivalent students. In 2015-16, the District decided to enter into stabilization for the year, and strategically pushed all of the FTES earned during summer 2016 into the 2016-17 fiscal year.

Stabilization allowed the District to miss its FTES base in 2015-16 without receiving a reduction in funding in the initial year of reduction. The District completely restored its FTES base in 2016-17, and achieved growth climbing from 15,410 FTES to 15,877 FTES for the year.

The District was back in stability again in the 2017-18 fiscal year, having moved all of summer 2017 back into fiscal year 2016-17 to achieve 15,877 FTES. The district projected it would earn 14,500 FTES in 2018-

19. FTES claimed for the 2018-19 year are 14,694. The District’s goal is to increase FTES by 1% in 2019-20. However, the 2019-20 Budget projects apportionment at the higher amount calculated under the Hold Harmless provision of the Student Centered Funding Formula. The District projects it will earn at a minimum 14,840 FTES in 2019-20.

FTES projections may change throughout the year based on any adjustments provided by the State. Below is a table which highlights the FTES earned and projected to be earned by the District. Amounts shown below are rounded to the nearest whole number.

<b>Fiscal Year</b>	<b>Goal P2</b>	<b>Claimed (Annual Period)</b>	<b>Description</b>
<b>2015-16</b>	<b>15,410</b>	<b>13,767</b>	<b>Stability year</b>
<b>2016-17</b>	<b>15,594</b>	<b>15,877</b>	<b>Growth</b>
<b>2017-18</b>	<b>15,594</b>	<b>13,318</b>	<b>Stability year</b>
<b>2018-19</b>	<b>14,500</b>	<b>14,694</b>	<b>Hold Harmless</b>
<b>2019-20 (estimate)</b>	<b>14,840</b>	<b>TBD</b>	<b>Hold Harmless</b>

#### **Funding Formula versus Hold Harmless**

The new student centered funding formula commenced with 2018-19 Fiscal Year. Under the new funding formula districts had a choice to utilize the “hold harmless” provision. As the formula is phased-in, any district can be “held harmless” where, at a minimum, it will receive resources at least equal to the amounts received in the prior year plus a cost-of-living adjustment. If at any time during the hold harmless period a district would do better under the new funding formula than the hold harmless amount they will receive the higher of the two. Fiscal Year 2019-20 is the second year in which the district’s funding will be based on the hold harmless provision.

#### **Unrestricted General Fund Revenues**

The District receives revenue from numerous sources that are categorized into fund groups as defined by the California Community College Budget and Accounting Manual. The main fund group is the General Fund which is used to account for transactions that cover the full scope of District operations. The General Fund is divided into two sub groups: Unrestricted General Fund, and Restricted General Fund.

The Unrestricted General Fund is used to account for resources available for the general purposes of District operations and support of its educational programs. The Restricted General Fund is used to account for resources available for the operation and support of the District educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.

A detailed comparison between the 2019-20 general fund revenues and expenses as compared to prior years is provided in the budget detail pages 30-39. A listing and description of the major sources of revenue for the general fund are provided below.

#### **Unrestricted General Fund Revenue and Expenses**

Detailed on page 36, Unrestricted General Fund base revenue includes:

- Principal Apportionment, Education Protection Act revenues and the maintenance of full-time faculty hiring funds for a total of \$62.01 Million;
- Property tax and redevelopment revenue of \$31.5 Million; and
- Enrollment fees which are estimated to be \$4.6 Million.

The base revenue for fiscal year 2019-20 is estimated at \$98,223,604; calculated based on the 2018-19 Total Computational Revenue of \$95,122,607 plus 2018-19 COLA of 3.26%. Under the new formula the District's revenue would have been \$95,488,877. This is due to the impact on the funding formula of being in stability with lower FTES of 13,318 in 2017-18. The funding formula calculates the 70 percent base apportionment primarily on credit FTES, using a rolling three-year average of current year, prior year, and prior, prior year FTES.

Federal Revenue is currently the smallest component of the unrestricted fund budget, totaling \$216,600. The Federal component of the unrestricted fund includes:

- Job development funds of \$25,000
- Federal Work-study Administration of \$16,800
- Pell Grant Administrative Allowance of \$28,000
- Supplemental Educational Opportunity Grant Administration Allowance of \$16,800, and a variety of other Federal Revenues Sources totaling \$130,000.

Most of the Federal funding within the unrestricted general fund is allocated to offset costs the District incurs administering Federal programs, grants and requirements.

Other State Revenue makes up \$4.66 Million of the unrestricted general fund revenue. This category includes:

- College Promise (replaces Board of Governors Grant) 2% Fee Waiver revenue, which is estimated at \$246,727. This revenue is provided to reimburse the District for fees that would have been received from students had the State not waived their enrollment fees
- Part-time Faculty Allocation is estimated at \$315,157. This revenue is provided to help equalize part-time faculty pay scales and also includes estimated reimbursement levels for office hours and other benefits provided to part-time faculty
- Unrestricted Lottery proceeds are estimated at \$3.07 Million. This revenue is considered part of the core operational budget, and calculated based \$207 per FTES using 14,840 FTES projection for Fiscal Year 2019-20.
- Mandated Cost Reimbursement is estimated at \$443,863. This block grant is used to cover State compliance costs incurred during the fiscal year. This is calculated at \$29.90 per FTES at 14,840.
- The 2018 Budget Act included \$50 million in ongoing funds to be used to hire new full-time faculty toward meeting the 75% full-time faculty target. The district received \$591,549 in these funds in 2018-19 and has been allocated the same amount again in 2019-20. These funds are reserved for full-time faculty hires that are planned for recruitment for a fall 2020 start.

Other Local Revenue is estimated at \$2.73 Million, and includes unrestricted revenues that are internally generated by the District. This revenue is comprised primarily of interest earned on deposited funds,



nonresident and other student fees approved by the Governing Board and user fees collected by the Child Development Center.

The estimated unrestricted revenue based on all of the sources listed above totals \$105.83 Million. This revenue is the primary source of funding used to support District operations and is detailed on page 36.

### **Fund Balance – Unrestricted Fund**

Fund balance is the difference between fund assets and fund liabilities in a given year. The current Governing Board policy for the District is to maintain a minimum of 7% fund balance of the unrestricted general fund expenditure budget. These levels are set to provide protection against any unforeseen economic changes that could have a significant impact on the District's operations. The Governing Board reviews this annually and has the opportunity to adjust this fund balance requirement.

At the end of fiscal year 2018-19, the unrestricted general fund balance was \$19.9 Million or 19.5% of the total unrestricted general fund expenditures. Of this \$19.9 Million in unrestricted general fund balance identified in unaudited actual results, \$7.1 Million was set aside to fund the required 7% Governing Board reserve for 2018-19, per Governing Board Policy 6210, leaving the college a projected ending balance of \$12.8 million. The 2018-19 College expenses are very much in line with projections, notwithstanding the intended use of reserves for the retroactive COLA. All expenses for 2018-19 have been recognized. However, in the event audit adjustments occur, they will be reflected in the audited ending numbers.

The College anticipates ending 2019-20 year with a fully balanced budget with no use of reserve funding. The projected ending fund balance of \$20.5 Million includes the 7% Board contingency of \$7.4 Million and \$1.2 Million reserved for full-time faculty hiring. This is detailed on page 32 of the budget book.

### **Unrestricted General Fund Expenditures**

The District expenditures are categorized based on required expense types identified within the California Community College Budget and Accounting Manual. Expenses are divided into two main categories. The first category is personnel costs which include salaries and benefits. The second category is operational costs which include supplies, equipment, contracts and services, facilities repairs, transfers out to other funds, and a myriad of other non-personnel costs associated with operating the institution. These expenses are detailed on pages 34-35 and 37 of the budget book.

Personnel expenses are estimated to make up approximately 86% of the total projected District unrestricted general fund expenses which total \$105.2 Million. Personnel costs include full-time and part-time faculty, full-time and part-time classified employees, hourly contingent workers, administration and their related benefit costs and the 2019-20 Supplemental Retirement Premium. Benefit costs include statutory benefits, health and welfare, and retirement benefits for current employees; and retiree health benefits costs.

There are many vacant positions currently funded within the Adopted Budget. This reflects changes in personnel due to retirements, separations, and new positions that were added to support instruction, student services and District operations.

Benefits have become a growing component of the personnel budget. As mentioned earlier, PERS and STRS employer benefit costs are estimated to increase by \$1.1 Million for fiscal year 2019-20. The increase in post-employment benefits was offset by savings from Supplemental Early Retirement Plan.

Other expenses make up 14% of the total projected unrestricted general expenses, totaling \$14.3 Million. Total estimated unrestricted general fund expenditures total \$105.2 Million.

These expenses are further broken down into four major components which include:

- Supplies and materials expenses – These expenses are for instructional and non-instructional consumable supplies and materials used by the District to support operations
- Operating expenses – These are expenses related to contracts and services needed to operate and maintain the District and its operations. This group of expenses includes contract services; business related travel; memberships and dues; insurance; utilities; maintenance contracts; audit, legal and election costs; and banking fees and postage
- Capital Outlay expenses – These expenses are related to building and facility maintenance and improvements, capitalized equipment, and library books
- Other Outgo expenses – These expenses are related to student aid payments and reimbursements, and transfers to cover Public Safety costs and other special programs.

#### **Unrestricted General Fund Net Budget**

The District's Adopted Budget for 2019-20 includes a spending plan that is \$606,350 less than projected revenues. There are several factors that have impacted the Adopted Budget.

- In 2018-19, the district entered into a Supplemental Employee Retirement Plan (SERP) agreement with District Employees, as a cost-savings, best-practice, innovative solution for the District. SERP generates fiscal savings as a result of the salary differential of a retiring employee and a new-hire. Employees participating in this program last day of employment was June 30, 2019. Savings from the Supplemental Early Retirement Plan and the easing in the increase to employer STRS contributions were offset by increases to PERS contributions costs, routine salary schedule step increases, and the increase in cost of part-time faculty hired to back-fill loads of retiring full-time faculty in 2019-20.
- This District plans to recruit several full-time faculty positions during this budget year for a fall 2020 start.
- The District increased non-resident tuition fee from \$245 to \$265.
- Utilities and bank fees decreased due to favorable rate negotiations with service providers.
- Other Outgo includes \$910,000 emergency contingency reserve using 2018-19 ending funds not covered by current year revenue.

There are also several issues creating future uncertainty.

- The new California Community Colleges Funding formula has and will continue to have a dramatic impact on the current and future Southwestern College budgets. Funding allocations in future years could be more volatile and difficult to predict.
- Consolidation of categorical programs will impact the way the College plans, implements and reports student success and equity initiatives. This large block grant funding process will provide the College with additional flexibility to make changes that will improve equitable student outcomes

- The 50% law stipulates that the District must expend a minimum of 50% of educational expenses on direct classroom instruction. Increased demand for technology and other non-instructional services create obstacles for the District in maintaining compliance with the 50% law
- Changes in attendance, service area population, and graduation rates from feeder schools all impact the District's enrollment and funding. The District will continue to monitor enrollment information, provide access to feeder schools, and adapt to the ever-changing educational needs of our students and the community.
- Significant, ongoing cost increases to the District to meet post-employment benefit obligations.
- The Student Centered Funding Formula (SCFF) hold harmless drop off, currently expected in 2021-22 could have a detriment to the college's revenues
- Faculty replacements due to the SERP will occur in the 2020-21 fiscal year that will significantly impact to the budget.

#### **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 grouped by district goals and state funding priorities is located on page 38. Restricted funds generated through Federal sources total \$4.5 Million. Funds generated through State sources total \$21.2 Million, and funds generated through local sources total \$5.1 Million. Total restricted general fund revenues totals \$30.87 Million. Restricted fund revenues are detailed on pages 38-39.

##### **Restricted General Fund Expenses**

Personnel expenses on page 39 are estimated to make up approximately 61.3% of total projected District restricted general fund expenses, totaling \$30.87 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 39.

Other expenses make up 38.7% of the total projected restricted general revenue and expenses, totaling \$30.8 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 SCCD'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 41
- 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 42-46
- Civic Center fund which contains the revenues and expenses derived from the rental of District facilities. See page 47.

**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 52 & 53. 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 – General Obligation Bond Funds**

Measure R, is a \$389 Million Proposition 39 ad valorem general obligation bond, approved by area voters in 2008. These funds reflect the proceeds of the sale of bonds authorized and the expense for the construction, reconstruction and/or rehabilitation of facilities, including the furnishing and equipping of its facilities. The measure also includes the 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 48-49 of this document.

**Proposition Z – General Obligation Bond Funds**

Measure Z, is a \$400 Million Proposition 39 ad valorem general obligation bond, approved by area voters in 2016. These funds reflect the proceeds of the sale of bonds authorized under the measure, and the expense for the construction, reconstruction and/or rehabilitation of facilities. The measure also includes the furnishing and equipping of its facilities, acquisition, or lease of real property for its facilities and construction management identified within the Proposition Z ballot language. Projects from the College Facilities Master Plan (FMP) which have been funded are listed on pages 50-51 of this document.

**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 students and the operational costs of the ASO. See page 54.

**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 55.

**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 56.

**Student Success and Completion Grant Funds**

The Student Success Completion Grant (SSCG) is a financial aid program for Cal Grant B and C recipients attending a California Community College full-time (12 units or more). On top of the Cal Grant B or C award paid at community colleges, the Student Success Completion Grant pays full-time Cal Grant B or C recipients a maximum of \$1,298 annually at \$649 per semester for eligible students who enroll and attend 12 through 14.99 units per term and a maximum of \$4,000 annually at \$2,000 per semester for eligible students who enroll and attend 15 units or more per term. See page 57.

**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 June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees) whether they pay directly or indirectly.

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an "actuarial cost method." Under most actuarial cost methods, there are two components of actuarial cost – a "normal cost" and amortization of something called the "unfunded actuarial accrued liability." Both accounting standards and actuarial standards usually address these two components separately (though alternative terminology is sometimes used). The normal cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees.

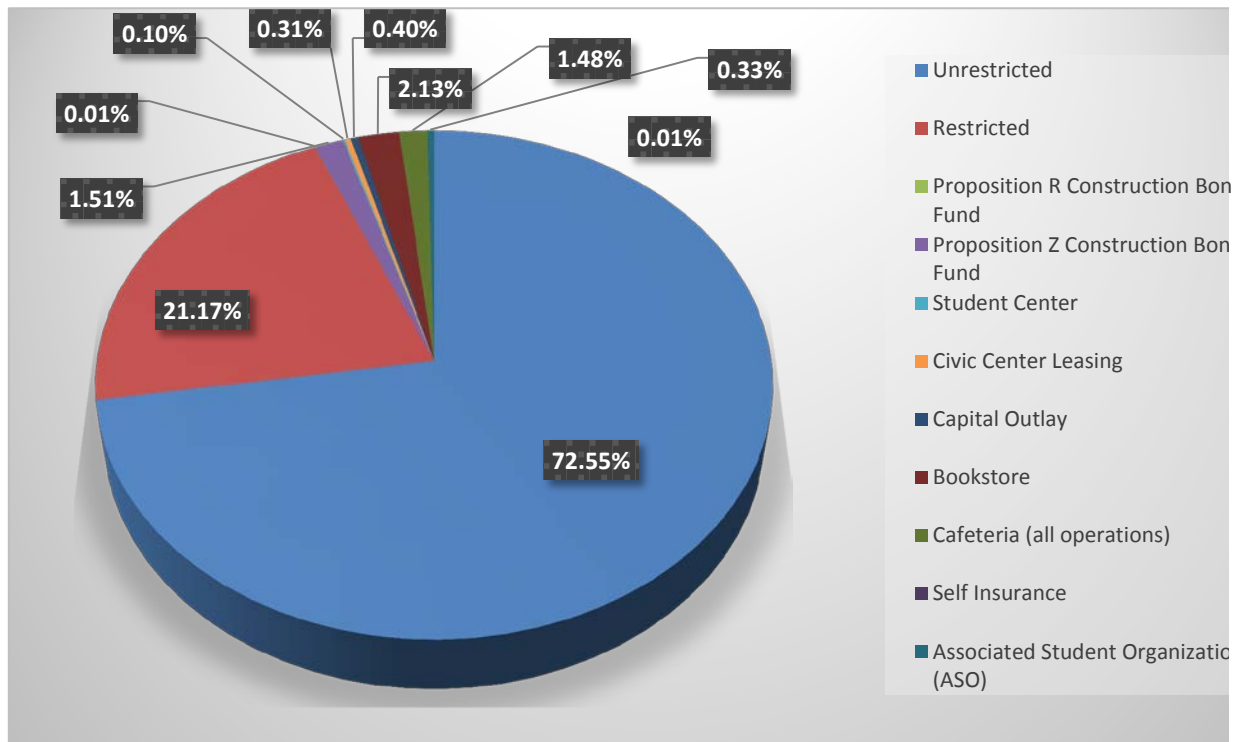
The estimated "pay-as-you-go" cost of providing retiree health benefits in the year beginning July 1, 2019 is \$998,228. The "pay-as-you-go" cost is a projection of annual amounts needed to pay the District's share of retiree health costs, including any implicit rate subsidy. Southwestern Community College District has established a GASB 43 trust for future OPEB benefits.

# FINANCIAL ANALYSIS AND COMPARISON SHEETS



**Southwestern Community College District  
FY 2019-20 Adopted Budget  
Summary of Revenue Fund Budgets - All District Funds**

	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>
<b>General Fund:</b>		
Unrestricted	\$ 103,653,808	\$ 105,833,391
Restricted	29,797,851	30,876,248
Total General Fund	\$ 133,451,659	\$ 136,709,639
<b>Other Funds:</b>		
Proposition R Construction Bond Fund	\$ 10,000	\$ 10,000
Proposition Z Construction Bond Fund	2,200,000	2,200,000
Student Center	151,500	151,500
Civic Center Leasing	450,000	450,000
Capital Outlay	250,000	578,000
Bookstore	3,110,277	3,110,277
Cafeteria (all operations)	1,950,100	2,163,861
Self Insurance	14,446	14,446
Associated Student Organization (ASO)	480,000	480,000
Total Other Funds	\$ 8,616,323	\$ 9,158,084
<b>Total Budgeted Funds</b>	<b>\$ 142,067,982</b>	<b>\$ 145,867,723</b>



Southwestern Community College District  
FY 2019-20 Adopted Budget  
Restricted Funds Ending Balance Summary

	FY16-17		FY17-18		FY18-19		FY19-20		FY19-20		Adopted
	Audited	Actuals	Audited	Actuals	Unaudited	Actuals	Tentative	Budget	Budget	Budget	
<b>SUMMARY OF OPERATIONS:</b>											
Beginning Balance	\$	1,772,214	\$	1,555,150	\$	2,424,430	\$	1,520,237	\$		2,149,281
Adjustments											
<b>Adjusted Beginning Balance</b>	\$	1,772,214	\$	1,555,150	\$	2,424,430	\$	1,520,237	\$		2,149,281
Income	\$	23,723,298	\$	24,743,585	\$	27,406,065	\$	29,797,851	\$		30,876,248
Transfers Between Restricted and Unrestricted											
<b>Total Income</b>	\$	23,723,298	\$	24,743,585	\$	27,406,065	\$	29,797,851	\$		30,876,248
<b>Total Funds Available for Distribution</b>	\$	25,495,512	\$	26,298,735	\$	29,830,495	\$	31,318,088	\$		33,025,530
Less Expenditures		23,940,362		23,874,305		27,681,213		29,797,851			30,876,248
<b>Total Ending Balance</b>	\$	1,555,150	\$	2,424,430	\$	2,149,281	\$	1,520,237	\$		2,149,281

**Southwestern Community College District**  
**FY 2019-20 Adopted Budget**  
**Unrestricted General Fund Ending Balance Summary**

	FY16-17		FY17-18		FY18-19		FY19-20 Tentative		FY19-20 Adopted	
	Audited Actuals		Audited Actuals		Unaudited Actuals		Budget		Budget	
SUMMARY OF OPERATIONS:										
Beginning Balance	\$	11,624,241	\$	12,567,714	\$	18,896,332	\$	15,350,104	\$	19,885,899
Adjustments										
Adjusted Beginning Balance	\$	11,624,241	\$	12,567,714	\$	18,896,332	\$	15,350,104	\$	19,885,899
Income	\$	96,265,157	\$	103,891,696	\$	102,158,162	\$	103,653,808	\$	105,833,391
Transfers Between Restricted and Unrestricted		-		-		-		-		-
Total Income	\$	96,265,157	\$	103,891,696	\$	102,158,162	\$	103,653,808	\$	105,833,391
Total Funds Available for Distribution	\$	107,889,398	\$	116,459,410	\$	121,054,494	\$	119,003,912	\$	125,719,290
Less Expenditures		95,321,684		97,563,078		101,168,595		108,131,157		105,227,040
Total Ending Balance	\$	12,567,714	\$	18,896,332	\$	19,885,899	\$	10,872,755	\$	20,492,249
(0)										

**ANALYSIS OF ENDING BALANCE:**

Total Ending Balance	\$	12,567,714	\$	18,896,332	\$	19,885,899	\$	10,872,755	\$	20,492,249
Less Reserve for full time faculty hiring										(1,183,098)
Governing Board Reserve		(6,672,518)		(6,829,415)		(7,081,802)		(7,569,181)		(7,365,893)
Available Funds	\$	5,895,196	\$	12,066,917	\$	12,804,097	\$	3,303,574	\$	11,943,258

**Southwestern Community College District  
FY 2019-20 Adopted Budget  
General Fund Revenue Summary**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total All General Funds</b>
<b>Revenue</b>			
Federal	\$ 216,600	\$ 4,522,323	\$ 4,738,923
State	66,680,983	21,218,406	\$ 87,899,389
Local	38,935,808	5,135,519	\$ 44,071,326
<b>Total Revenue</b>	<b>\$ 105,833,391</b>	<b>\$ 30,876,248</b>	<b>\$ 136,709,639</b>
<b>Expenses</b>			
Academic Salaries	\$ 44,192,931	\$ 5,660,977	\$ 49,853,908
Classified Salaries	23,616,262	8,735,728	32,351,989
Employee Benefits	23,658,517	4,535,056	28,193,572
Planned Savings-Salary & Benefits	(1,680,584)		(1,680,584)
SERP Premiums	1,141,000		1,141,000
<b>Total Personnel Expense</b>	<b>\$ 90,928,125</b>	<b>\$ 18,931,760</b>	<b>\$ 109,859,885</b>
Supplies and Materials	\$ 2,006,441	\$ 3,266,118	\$ 5,272,560
Operating - Utilities and Services	10,071,908	7,009,209	17,081,117
Capital Outlay	279,216	655,997	935,213
Other Outgo and transfers	1,941,350	1,013,163	2,954,513
<b>Total Other Expense</b>	<b>\$ 14,298,915</b>	<b>\$ 11,944,488</b>	<b>\$ 26,243,403</b>
<b>Total Expenses</b>	<b>\$ 105,227,040</b>	<b>\$ 30,876,248</b>	<b>\$ 136,103,288</b>
<b>Surplus (Deficit)</b>	<b>\$ 606,350</b>	<b>\$ (0)</b>	<b>\$ 606,350</b>

**Southwestern Community College District  
FY 2019-20 Adopted Budget  
Unrestricted General Fund Balance Roll-Up**

Description	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Unaudited Actuals	2019-20 Tentative Budget	2019-20 Adopted Budget
Federal	\$ 243,488	\$ 236,526	\$ 257,016	\$ 216,600	\$ 216,600
State	63,476,919	70,607,978	64,611,372	101,474,318	66,680,983
Local	32,544,750	33,047,192	37,289,773	1,962,890	38,935,808
Total Revenue	\$ 96,265,157	\$ 103,891,696	\$ 102,158,161	\$ 103,653,808	\$ 105,833,391
				0	
Expenses					
Academic Salaries	\$ 40,427,742	\$ 41,435,809	\$ 43,796,552	\$ 44,330,386	\$ 44,192,931
Classified Salaries	21,130,616	21,516,511	23,677,206	23,917,042	23,616,262
Employee Benefits	19,501,249	21,204,013	20,348,730	25,035,815	23,658,517
Planned Savings - Salary & Benefits				(1,000,000)	(1,680,584)
SERP Premiums					1,141,000
Total Personnel Expense	\$ 81,059,607	\$ 84,156,333	\$ 87,822,489	\$ 92,283,243	\$ 90,928,125
Supplies and Materials	\$ 1,960,161	\$ 1,620,585	\$ 1,856,495	\$ 2,006,440	\$ 2,006,441
Operating - Utilities and Services	8,407,028	9,623,757	10,031,856	10,571,908	10,071,908
Capital Outlay	291,048	252,279	261,432	279,216	279,216
Other Outgo	3,603,840	1,910,124	1,196,324	2,990,350	1,941,350
Total Other Expense	\$ 14,262,077	\$ 13,406,745	\$ 13,346,106	\$ 15,847,914	\$ 14,298,915
Total Expenses	\$ 95,321,684	\$ 97,563,078	\$ 101,168,595	\$ 108,131,157	\$ 105,227,040
Excess (Deficit)	\$ 943,473	\$ 6,328,618	\$ 989,566	\$ (4,477,350)	\$ 606,350
Beginning Fund Balance	\$ 11,624,241	\$ 12,567,714	\$ 18,896,332	\$ 15,350,104	\$ 19,885,898
Excess (Deficit)	943,473	6,328,618	989,566	(4,477,350)	606,350
Adjustments	0	0			
Ending Fund Balance	\$ 12,567,714	\$ 18,896,332	\$ 19,885,898	\$ 10,872,754	\$ 20,492,249
Ending Fund Balance	\$ 12,567,714	\$ 18,896,332	\$ 19,885,898	\$ 10,872,754	\$ 20,492,249
Reserve for full time faculty hiring					\$ (1,183,098)
Governing Board Reserve	(6,672,518)	(6,829,415)	(7,081,802)	(7,569,181)	(7,365,893)
Remaining Fund balance	\$ 5,895,196	\$ 12,066,917	\$ 12,804,097	\$ 3,303,573	\$ 11,943,258
Governing Board Reserve as %	7.0%	7.0%	7.0%	7.0%	7.0%

**Southwestern Community College District  
FY 2019-20 Adopted Budget  
Unrestricted Budget Expense Comparison**

	2018-19		2018-19		2019-20		2019-20		
	Unaudited		Unaudited		Adopted		Adopted		
	Actual		Actual		Budget		Budget		Difference
	\$		%		\$		%		\$
Expense									
Academic Salaries	\$	43,796,552		43.3%	\$	44,192,931		42.5%	\$ 396,379
Classified Salaries		23,677,206		23.4%		23,616,262		22.7%	(60,945)
Employee Benefits		20,348,730		20.1%		23,658,517		21.1%	3,309,786
Vacant positions - savings				0.0%		(1,680,584)		0.0%	
Total Personnel Expense	\$	87,822,489		87%	\$	89,787,125		86%	\$ 1,964,637
Supplies	\$	1,856,495		1.8%	\$	2,006,441		1.9%	\$ 149,946
Other Operating Expenses		10,031,856		9.9%		10,071,908		9.7%	40,052
Capital Outlay		261,432		0.3%		279,216		0.3%	17,784
Other Outgo		1,196,324		1.2%		1,941,350		1.9%	745,026
Total Other Expense	\$	13,346,106		13%	\$	14,298,915		14%	\$ 952,809
Total Unrestricted Expenses	\$	101,168,595		100.0%	\$	104,086,040		100.0%	\$ 2,917,445

**Southwestern Community College District  
FY 2019-20 Adopted Budget  
Unrestricted General Fund Revenue**

Description	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Unaudited Actual	2019-20 Tentative Budget	2019-20 Adopted Budget
General Principal Apportionment	\$ 44,332,167	\$ 52,938,101	\$ 46,916,218	\$ 48,571,797	\$ 46,726,783
Faculty Hiring				\$ 823,293	823,293
EPA	\$ 12,512,463	\$ 13,167,805	\$ 13,909,859	\$ 14,467,014	14,467,014
Total Principal Apportionment	\$ 56,844,630	\$ 66,105,906	\$ 60,826,077	\$ 63,862,104	\$ 62,017,090
Tax Relief Subvention	\$ 178,229	\$ 177,586	\$ 175,744	\$ 194,401	\$ 194,401
Tax Allocation, Secured	23,414,763	23,977,688	26,077,045	27,566,086	29,056,989
Supplemental Tax	631,179	698,808	686,585	533,976	533,976
Tax Allocation, Unsecured	748,422	771,109	821,717	748,726	748,726
Redevelopment and Residual	1,145,058	1,148,589	1,646,169	900,000	1,000,000
Total Property Taxes	\$ 26,117,651	\$ 26,773,780	\$ 29,407,260	\$ 29,943,189	\$ 31,534,092
Enrollment Fees	4,444,618	4,784,923	4,889,678	4,418,312	4,672,422
Total Base Revenue	\$ 87,406,899	\$ 97,664,609	\$ 95,123,015	\$ 98,223,604	\$ 98,223,604
Job Development	\$ 25,000	\$ 25,000	\$ 81,975	\$ 25,000	\$ 25,000
Federal Work Study Admin Allowance	18,646	19,485	0	\$ 16,800	\$ 16,800
Pell Admin Allowance	35,025	33,335	25,000	\$ 28,000	\$ 28,000
SEOG Admin Allowance	19,827	21,732		\$ 16,800	\$ 16,800
Federal Other	144,990	136,974	150,041	\$ 130,000	\$ 130,000
Total Federal Revenue	\$ 243,488	\$ 236,526	\$ 257,016	\$ 216,600	\$ 216,600
BOGG (2%)	\$ 283,524	\$ 262,883	\$ 273,803	\$ 267,803	\$ 246,727
Part Time Faculty Allocation and Office hrs	343,289	397,608	0	\$ 369,866	\$ 315,157
Lottery Proceeds	1,852,245	2,784,957	1,957,659	\$ 2,189,500	\$ 3,066,597
Mandated Costs	1,850,564	879,038	423,545	\$ 423,545	\$ 443,863
Full time Faculty Hiring			591,549		\$ 591,549
Other	2,124,438	0	362,997	0	0
Other State Revenue	\$ 6,454,060	\$ 4,324,486	\$ 3,609,553	\$ 3,250,714	\$ 4,663,893
Interest Income	\$ 268,532	\$ 302,432	\$ 898,706	\$ 300,000	\$ 800,000
Other Student Fees	215,697	237,287	226,946	233,596	500,000
Tuition Fees	1,121,767	1,126,356	1,084,790	1,179,294	1,179,294
Local - Child-Care and Other	554,714	-	751,578	250,000	250,000
Transfer In - Facility Use		-	206,558	-	-
Transfer from Bookstore		-	-	-	-
Transfer from Capital Outlay/Insurance Funds	-	-	-	-	-
Other Local Revenue	\$ 2,160,710	\$ 1,666,075	\$ 3,168,578	\$ 1,962,890	\$ 2,729,294
Total Revenue	\$ 96,265,157	\$ 103,891,696	\$ 102,158,162	\$ 103,653,808	\$ 105,833,391



**Southwestern Community College District  
FY 2019-20 Adopted Budget  
Unrestricted General Fund Expense**

<b>Object</b>	<b>Description</b>	<b>2016-17 Audited Actual</b>	<b>2017-18 Audited Actual</b>	<b>2018-19 Unaudited Actual</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>
511	Instructional Salaries	\$ 17,145,876	\$ 17,696,091	\$ 17,495,056	\$ 21,024,325	\$ 19,149,160
512	Non-inst Salaries, Contract	7,398,087	7,731,853	8,946,174	6,915,432	7,653,142
513	Instructional Salaries, Other	15,203,137	15,117,195	16,528,580	15,476,550	16,476,550
514	Non-Inst Salaries, Other	680,642	890,670	826,742	914,079	914,079
	Academic Salaries	\$ 40,427,742	\$ 41,435,809	\$ 43,796,552	\$ 44,330,386	\$ 44,192,931
521	Non-Inst Salaries, Full-time	\$ 16,688,632	\$ 17,338,975	\$ 18,770,167	\$ 19,908,930	\$ 19,641,475
522	Instructional Salaries	1,911,782	1,984,606	2,125,619	2,067,097	2,033,772
523	Non-inst Salaries, Other	1,712,759	1,434,787	1,983,240	1,199,660	1,199,660
524	Instructional Aides	817,443	758,143	798,181	741,355	741,355
	Non-academic salaries	\$ 21,130,616	\$ 21,516,511	\$ 23,677,206	\$ 23,917,042	\$ 23,616,262
531	State Teachers Retirement	\$ 6,603,332	\$ 7,034,123	\$ 6,265,290	\$ 7,403,175	\$ 7,556,991
532	PERS	2,728,836	3,866,767	3,756,549	4,950,828	4,652,404
533	Social Security	2,154,934	2,188,410	2,372,693	2,472,444	2,447,442
534	Health & Welfare Benefits	8,061,196	6,238,298	6,516,653	8,127,822	6,933,500
535	State Unemployment Insurance	181,912	133,716	113,342	34,124	33,905
536	Worker's Compensation Ins	1,855,153	1,742,699	1,324,204	2,047,423	2,034,276
	Benefits	\$ 21,585,363	\$ 21,204,013	\$ 20,348,730	\$ 25,035,815	\$ 23,658,517
500	Vacant positions - savings				\$ (1,000,000)	\$ (1,680,584)
501	SERP Premiums					\$ 1,141,000
	Total Personnel	\$ 83,143,721	\$ 84,156,333	\$ 87,822,489	\$ 92,283,243	\$ 90,928,125
541	Text books, first-aid and software	\$ 62,534	\$ 87,665	\$ 70,529	\$ 83,063	\$ 83,063
542	Books and Manuals	25,015	24,425	28,631	26,769	26,769
543	Instructional supplies	596,882	327,356	541,581	493,127	493,127
544	Non-instructional supplies	1,167,551	1,180,883	1,215,605	1,403,182	1,403,182
545	Repair supplies and cash short	107,163	256	149	300	300
	Total	\$ 1,959,145	\$ 1,620,585	\$ 1,856,495	\$ 2,006,441	\$ 2,006,441
551	Contract services	\$ 1,241,262	\$ 1,334,422	\$ 1,442,758	\$ 1,685,752	\$ 1,685,752
552	Travel and business related	431,303	437,692	517,574	530,964	530,964
553	Dues and memberships	159,223	162,037	147,329	208,765	208,765
554	Insurance	766,865	776,715	824,449	915,000	915,000
555	Utilities	1,999,787	3,443,952	3,016,157	2,675,609	2,375,609
556	Maintenance contracts	2,481,926	2,756,965	3,023,319	3,448,440	3,448,440
557	Audit, legal and election	1,082,021	586,276	847,853	781,000	781,000
558	Bank fees and postage	336,203	309,751	365,128	416,378	216,378
559	Indirect expenses (contra)	(90,545)	(184,053)	(152,709)	(90,000)	(90,000)
	Total	\$ 8,408,045	\$ 9,623,757	\$ 10,031,855	\$ 10,571,907	\$ 10,071,908
561	Sites and improvements	\$ -	\$ -			
563	Library books	76,550	67,612	69,279	69,000	69,000
564	Equipment	214,496	184,667	192,152	210,216	210,216
	Total	\$ 291,046	\$ 252,279	\$ 261,432	\$ 279,216	\$ 279,216
572	Travel and business related		1,110			
573	Other Outgo/Transfer	\$ 39,112	\$ 1,856,986	\$ 1,110,174	\$ 1,885,000	\$ 1,336,000
575	Grants and waivers	88,518	117,248	86,150	350	350
576	Student aid	49,859	(66,057)		175,000	175,000
579-1	Contingency	1,342,238	837		930,000	930,000
579-2	Program Review Initiatives	-			-	(500,000)
	Total	\$ 1,519,727	\$ 1,910,124	\$ 1,196,324	\$ 2,990,350	\$ 1,941,350
Total Other Expense		\$ 12,177,963	\$ 13,406,745	\$ 13,346,106	\$ 15,847,914	\$ 14,298,915
1						
Total Expenses		\$ 95,321,684	\$ 97,563,078	\$ 101,168,594	\$ 108,131,158	\$ 105,227,040

**Southwestern Community College District**  
**FY 2019-20 Adopted Budget**  
**Detail of Restricted Income**

<b>Adopted Budget 2019-20</b>					
	<u>Student Equity &amp; Access</u>	<u>Student Access</u>	<u>Student Success and Community</u>	<u>Institutional Effectiveness</u>	<u>Total</u>
<b>Federal</b>					
Business Basics			\$ 275,277	\$	275,277
Child Care Access Means Parents in School (CCAMPIS)		\$ 149,900			149,900
Community Development Block Grant (CDBG)			76,935		76,935
CTE Transitions			46,195		46,195
Defense Logistics Agency			450,000		450,000
Federal Work Study	\$ 436,400				436,400
Fresh Success Program	77,437				77,437
Perkins			1,033,701		1,033,701
Small Business Administration			1,224,988		1,224,988
State Vocational Rehabilitation Program			162,626		162,626
Title V-Puerta's al Futuro			393,969		393,969
Veterans Reporting Fees		18,000			18,000
Women's Business Center			150,000		150,000
Other Federal Revenue			26,895		26,895
<b>TOTAL FEDERAL</b>	<b>\$ 513,837</b>	<b>\$ 167,900</b>	<b>\$ 3,840,586</b>	<b>\$ -</b>	<b>\$ 4,522,323</b>
<b>State</b>					
Adult Education Consortium Block Grant (AB104)			\$ 440,305	\$	440,305
Basic Skills			703,439		703,439
Boating Waterways Grant			45,000		45,000
California Work Opportunities and Responsibility for Kids (CALWORKS)	\$ 468,848				468,848
Center for International Trade			200,000		200,000
Online CTE Pathways			304,556		304,556
Disabled Students Programs & Services (DSPS)			1,896,045		1,896,045
EEO Program Funding			50,000		50,000
EOPS CARE Support	237,433				237,433
Extended Opportunities, Programs and Services (EOPS)			2,445,987		2,445,987
Financial Aid Technology				\$ 209,191	209,191
Food Security-Hunger Free	50,000				50,000
GoBiz-SDSBDC			1,223,000		1,223,000
GoBiz-Tech Assistance Program			1,050,000		1,050,000
Guided Pathways Project			406,210		406,210
Human Resources Staff Diversity				50,000	50,000
Innovation & Effectiveness Grant				36,692	36,692
N-R Dreamer Aid			69,000		69,000
Nursing Education			200,190		200,190
Physical Plant and Instructional Support				366,809	366,809
Prop 20			768,500		768,500
Small Business Technical Assistance Expansion Program			419,044		419,044
Strong Workforce			1,424,531		1,424,531
Student Equity Program (SEP)	1,879,843				1,879,843
Student Financial Aid Administration				698,084	698,084
Student Success and Support Program (SSSP CREDIT)			3,873,756		3,873,756
Student Success and Support Program (SSSP Non CREDIT)			54,563		54,563
SBA Tech Assistance Expansion Program	1,260,000				1,260,000
Temporary Assistance for Needy Families (TANF)			78,933		78,933
Title V-Puerta's al Futuro	308,448				308,448
<b>TOTAL STATE</b>	<b>\$ 4,204,572</b>	<b>\$ -</b>	<b>\$ 15,653,059</b>	<b>\$ 1,360,776</b>	<b>\$ 21,218,406</b>
<b>Local</b>					
Automotive Technology			15,000		15,000
Auxiliary-Foundation	330,720				330,720
CCAC Fee Based Classes				268,314	268,314
Civic Center Facilities Leasing				450,000	450,000
Contract Instruction				30,000	30,000
Credit by Exam			4,000		4,000
Dreamer Resource Center Grant	125,000				125,000
Fee Funded Programs				178,440	178,440
Fire Science Fee Based Program			2,000		2,000
Health Services	1,037,880				1,037,880
LIPP Research Training				150,000	150,000
Local Sponsors				202,866	202,866
Parking Funds				1,724,186	1,724,186
Pay for Print	516,913				516,913
Program Income				13,000	13,000
Tennis Community Services			60,000		60,000
Other Local Revenue				27,200	27,200
<b>TOTAL LOCAL</b>	<b>\$ 2,010,513</b>	<b>\$ -</b>	<b>\$ 81,000</b>	<b>\$ 3,044,006</b>	<b>\$ 5,135,519</b>
<b>TOTAL RESTRICTED INCOME</b>	<b>\$ 6,728,921</b>	<b>\$ 167,900</b>	<b>\$ 19,574,645</b>	<b>\$ 4,404,782</b>	<b>\$ 30,876,248</b>
	<b>22%</b>	<b>1%</b>	<b>63%</b>	<b>14%</b>	<b>100%</b>

**Southwestern Community College District**

**FY 2019-20 Adopted Budget**

**Restricted Revenue and Expense**

<b>Object</b>	<b>Description</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Unaudited Actuals</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>
481	Federal Revenue	\$ 3,807,817	\$ 4,137,363	\$ 3,985,346	\$ 4,522,323
486	State Revenue	16,743,032	18,572,192	20,676,987	21,218,406
488	Local Revenue	4,192,736	4,696,510	5,135,519	5,135,519
	Total Revenue	\$ 24,743,585	\$ 27,406,065	\$ 29,797,851	\$ 30,876,248
511	Instructional Salaries	\$ 190,272	\$ 192,570	\$ 243,736	\$ 243,736
512	Non-Inst Salaries, Contract	3,244,285	3,174,052	3,472,856	3,472,856
513	Instructional Salaries, Other	504,865	452,229	649,104	834,053
514	Non-Inst Salaries, Other	45,611	1,345,481	1,050,332	1,110,332
	Academic Salaries	\$ 3,985,033	\$ 5,164,333	\$ 5,416,028	\$ 5,660,977
521	Non-Inst Salaries, Full-time	\$ 5,340,293	\$ 5,732,155	\$ 5,903,247	\$ 5,923,635
522	Instructional Aides	-	-	-	-
523	Non-inst Salaries, Other	2,442,371	2,735,887	2,303,074	2,382,325
524	Hourly Aides	595,706	721,099	431,568	429,768
	Non-Academic Salaries	\$ 8,378,370	\$ 9,189,141	\$ 8,637,888	\$ 8,735,728
530	Benefit Variance				-
531	Retirement	\$ 1,898,447	\$ 2,204,576	\$ 2,079,130	\$ 2,109,916
533	Social Security and Medicare	633,801	701,130	653,490	663,338
534	Health and Welfare	1,228,735	1,191,118	1,276,011	1,266,011
535	State Unemployment Insurance	6,519	6,777	88,643	88,731
536	Worker's Compensation Insurance	403,729	427,706	399,382	407,059
	Benefits	\$ 4,171,231	\$ 4,531,307	\$ 4,496,656	\$ 4,535,056
541	Text Books	\$ 5,523	\$ 11,007	\$ 106,160	\$ 110,750
542	Books or Manuals	48,565	12,968	11,030	7,490
543	Supplies	1,570,331	1,366,374	1,596,382	1,934,064
544	Subscriptions and Minor Equipment	771,596	563,319	1,206,301	1,203,814
545	Other Miscellaneous	(93)	1,514	10,000	10,000
	Total Supplies	\$ 2,395,922	\$ 1,955,183	\$ 2,929,873	\$ 3,266,118
551	Contract Services	\$ 1,708,647	\$ 3,128,882	\$ 5,216,608	\$ 5,171,988
552	Travel and Business Related	744,339	800,927	1,034,346	1,039,159
553	Dues and Memberships	23,364	13,435	80,655	80,435
554	Insurance	54,084	54,267	68,000	68,000
555	Utilities	20,328	629,021	63,890	63,890
556	Contracts - Maintenance & Software	156,410	54,900	257,246	258,946
557	Employee Ads	23,490	27,531	15,000	15,000
558	Postage/Bond/Other	(36,771)	4,003	89,051	89,051
559	Indirect and Other Expenses	164,218	146,214	222,741	222,741
	Operating	\$ 2,858,110	\$ 4,859,180	\$ 7,047,536	\$ 7,009,209
563	Books	\$ -	\$ 12,308	\$ -	\$ -
564	Equipment	515,678	480,175	410,143	655,997
	Capital Outgo	\$ 515,678	\$ 492,482	\$ 410,143	\$ 655,997
575	Student Financial Aid	\$ 138,828	\$ 236,594	\$ 5,000	\$ 5,000
576	Other Payments to Students	1,431,133	1,252,994	854,726	1,008,163
	Student Payments	\$ 1,569,961	\$ 1,489,589	\$ 859,726	\$ 1,013,163
	Total Expense	\$ 23,874,305	\$ 27,681,213	\$ 29,797,851	\$ 30,876,248
	Excess Revenue/(Deficit)	\$ 869,280	\$ (275,149)	\$ -	\$ (0)

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
ENTERPRISE FUNDS SUMMARY  
FY 19-20 ADOPTED BUDGET**

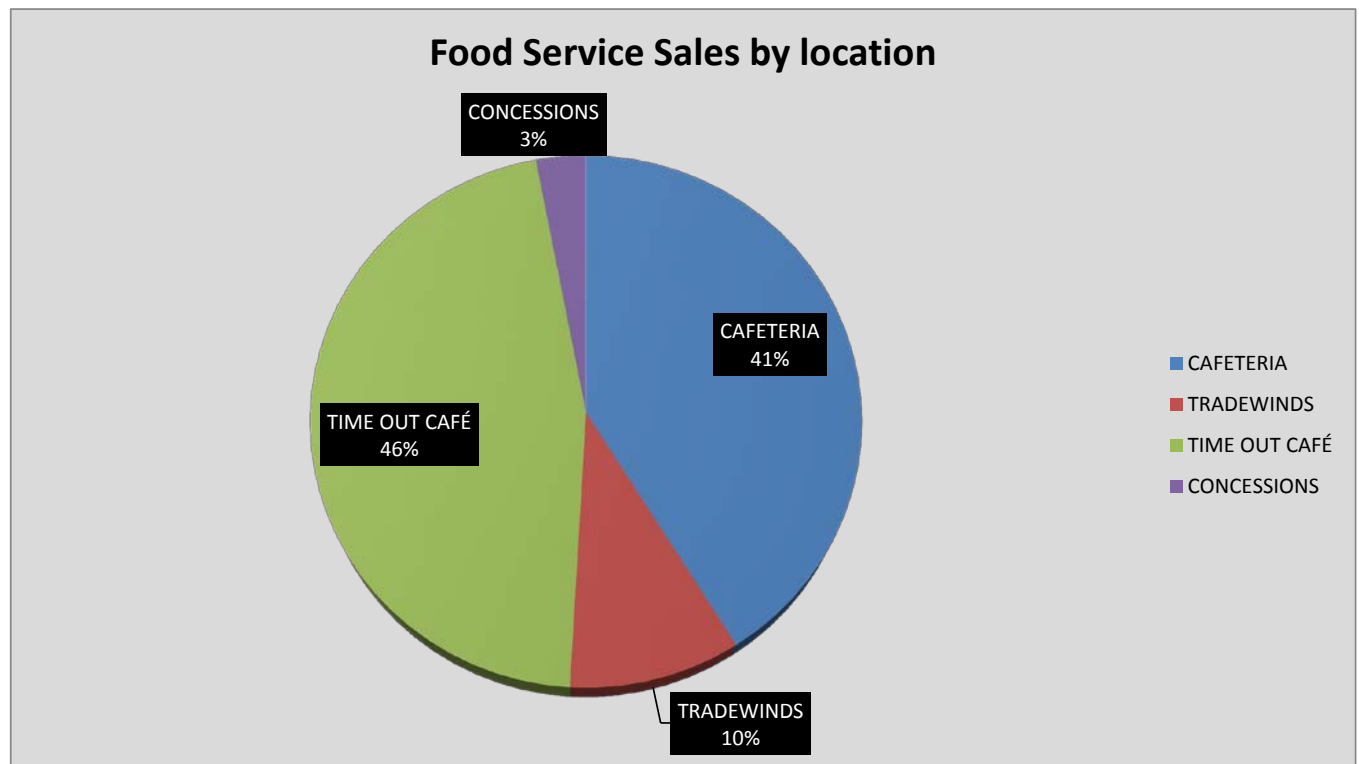
	BOOKSTORE	CAFETERIA	TRADEWINDS	TIME OUT CAFÉ	CONCESSIONS	COMBINED
Revenue						
Sales	\$ 3,085,221	\$ 750,000	\$ 178,107	\$ 840,000	\$ 55,000	\$ 4,908,328
Pepsi contribution and commissions	-	106,000	-	-	-	106,000
Vending machine revenue	-	10,000	-	-	-	10,000
Other income	25,056	7,200	500	2,500	3,000	38,256
Transfers-in	-	133,760	-	29,239	-	162,999
Reserves	-	48,555	-	-	-	48,555
Total revenue	\$ 3,110,277	\$ 1,055,515	\$ 178,607	\$ 871,739	\$ 58,000	\$ 5,274,138
Expenses						
2000 Classified & student salaries	\$ 545,709	\$ 339,794	\$ 31,694	\$ 261,788	\$ 6,000	\$ 1,184,985
3000 Employee benefits	153,893	135,201	13,785	79,626	180	382,685
4000 Supplies	2,239,507	465,300	90,394	445,725	30,000	3,270,926
5000 Other operating	148,700	79,220	16,525	84,600	4,000	333,045
6000 Capital outlay	-	-	-	-	-	-
7000 Other outgo and transfers	-	36,000	-	-	-	36,000
Total Expenses	\$ 3,087,809	\$ 1,055,515	\$ 152,398	\$ 871,739	\$ 40,180	\$ 5,207,641
Surplus (Deficit)	\$ 22,468	\$ 0	\$ 26,209	\$ -	\$ 17,820	\$ 66,497

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
BOOKSTORE FUND SUMMARY  
FY 19-20 ADOPTED BUDGET**

	<b>AUDITED ACTUAL 2016-17</b>	<b>AUDITED ACTUAL 2017-18</b>	<b>UNAUDITED ACTUAL 2018-19</b>	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
9720 Beginning Fund Balance	\$ 2,021,147	\$ 2,357,504	\$ 2,401,987	\$ 2,417,483	\$ 2,417,256
Revenue					
Sales	\$ 3,473,291	\$ 2,842,188	\$ 2,600,549	\$ 3,085,221	\$ 3,085,221
Other Income	45,380	31,630	31,334	25,056	25,056
Total Revenue	\$ 3,518,671	\$ 2,873,818	\$ 2,631,883	\$ 3,110,277	\$ 3,110,277
Expenses					
2000 Classified & Student Salaries	\$ 517,964	\$ 521,902	\$ 523,359	\$ 545,709	\$ 545,709
3000 Employee Benefits	138,510	148,874	166,161	153,893	153,893
4000 Supplies & Replacement	2,350,350	2,019,863	1,797,670	2,239,507	2,239,507
5000 Other Operating Costs	175,397	136,572	121,473	148,700	148,700
6000 Capital Outlay, Transfer out, and Unreconciled Related Party	93	2,124	7,950	-	-
Total Expenses	\$ 3,182,314	\$ 2,829,335	\$ 2,616,613	\$ 3,087,809	\$ 3,087,809
9720 Ending Fund Balance	\$ 2,357,504	\$ 2,401,987	\$ 2,417,256	\$ 2,439,951	\$ 2,439,724

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
FOOD SERVICES SUMMARY  
FY 19-20 ADOPTED BUDGET**

	CAFETERIA	TRADEWINDS	TIME OUT CAFÉ	CONCESSIONS	COMBINED
Revenue					
Sales	\$ 750,000	\$ 178,107	\$ 840,000	\$ 55,000	\$ 1,823,107
Pepsi contribution and commissions	106,000	-	-	-	106,000
Vending machine revenue	10,000	-	-	-	10,000
Other income	7,200	500	2,500	3,000	13,200
Reserves	48,555	-	-	-	48,555
Transfers-in	133,760	-	29,239	-	162,999
Total revenue	\$ 1,055,515	\$ 178,607	\$ 871,739	\$ 58,000	\$ 2,163,861
Expenses					
2000 Classified & student salaries	\$ 339,794	\$ 31,694	\$ 261,788	\$ 6,000	\$ 639,276
3000 Employee benefits	135,201	13,785	79,626	180	228,792
4000 Supplies	465,300	90,394	445,725	30,000	1,031,419
5000 Other operating	79,220	16,525	84,600	4,000	184,345
6000 Capital outlay	-	-	-	-	-
7000 Other outgo and transfers	36,000	-	-	-	36,000
Total Expenses	\$ 1,055,515	\$ 152,398	\$ 871,739	\$ 40,180	\$ 2,119,832
Surplus (Deficit)	\$ -	\$ 26,209	\$ -	\$ 17,820	\$ 44,029



**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
FOOD SERVICES: STUDENT UNION CAFETERIA  
FY 19-20 ADOPTED BUDGET**

	<b>AUDITED ACTUAL 2016-17</b>	<b>AUDITED ACTUAL 2017-18</b>	<b>UNAUDITED ACTUAL 2018-19</b>	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
9720 Beginning Fund Balance	\$ 269,711	\$ 456,938	\$ 341,821	\$ 170,231	\$ 48,555
Sales	\$ 690,380	\$ 668,020	\$ 754,188	\$ 750,000	\$ 750,000
Pepsi Annual Contribution	60,692	60,654	63,128	86,000	86,000
Vending Machine Income	15,000	2,980	9,478	10,000	10,000
Pepsi Commissions	17,406	20,816	17,400	20,000	20,000
Other Income	3,473	2,425	3,785	7,200	7,200
Transfers In	383,000	197,972	-	-	133,760
Total Revenue	\$ 1,169,951	\$ 952,867	\$ 847,978	\$ 873,200	\$ 1,006,960
2000 Classified & Student Salaries	\$ 410,898	\$ 453,907	\$ 448,585	339,794	339,794
3000 Employee Benefits	118,965	128,086	134,679	135,201	135,201
4000 Supplies & Replacement	362,206	383,244	439,575	465,300	465,300
5000 Other Operating Costs	49,120	67,108	72,341	79,220	79,220
7000 Transfers Out	41,535	35,639	46,063	36,000	36,000
Total Expenses	\$ 982,724	\$ 1,067,984	\$ 1,141,244	\$ 1,055,515	\$ 1,055,515
9720 Ending Fund Balance	\$ 456,938	\$ 341,821	\$ 48,555	\$ (12,084)	\$ 0



**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT**  
**FOOD SERVICES: TRADEWINDS**  
**FY 19-20 ADOPTED BUDGET**

	<b>AUDITED ACTUAL 2016-17</b>	<b>AUDITED ACTUAL 2017-18</b>	<b>UNAUDITED ACTUAL 2018-19</b>	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
9720 Beginning Fund Balance	\$ 170,134	\$ 170,643	\$ 151,265	\$ 152,481	\$ 103,498
Sales	\$ 174,058	\$ 181,867	\$ 178,396	\$ 170,000	\$ 178,107
Other Income	354	(200)	291	500	500
Transfers In	19,315	1,479	6,811	1,400	-
Total Revenue	\$ 193,727	\$ 183,146	\$ 185,498	\$ 171,900	\$ 178,607
2000 Classified & Student Salaries	\$ 68,516	\$ 64,958	\$ 74,141	\$ 31,694	\$ 31,694
3000 Employee Benefits	19,743	21,023	16,637	13,785	13,785
4000 Supplies & Replacement	89,368	101,518	122,725	90,394	90,394
5000 Other Operating Costs	15,591	15,025	19,762	16,525	16,525
7000 Transfers Out	-	-	-	-	-
Total Expenses	\$ 193,218	\$ 202,524	\$ 233,265	\$ 152,398	\$ 152,398
9720 Ending Fund Balance	\$ 170,643	\$ 151,265	\$ 103,498	\$ 171,983	\$ 129,707

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
FOOD SERVICES: TIME OUT CAFÉ  
FY 19-20 ADOPTED BUDGET**

	<b>AUDITED ACTUAL 2016-17</b>	<b>AUDITED ACTUAL 2017-18</b>	<b>UNAUDITED ACTUAL 2018-19</b>	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
9720 Beginning Fund Balance	\$ 215,767	\$ 250,195	\$ 251,685	\$ 248,685	\$ 95,941
Sales	\$ 836,238	\$ 844,621	\$ 787,097	\$ 840,000	\$ 840,000
Other Revenue	2,466	572	449	2,500	2,500
Transfers	9,219	4,160	9,251	4,500	29,239
Total Revenue	<u>\$ 847,923</u>	<u>\$ 849,353</u>	<u>\$ 796,798</u>	<u>\$ 847,000</u>	<u>\$ 871,739</u>
2000 Classified & Student Salaries	\$ 246,664	\$ 247,657	\$ 271,082	\$ 261,788	\$ 261,788
3000 Employee Benefits	65,660	69,270	79,303	79,626	79,626
4000 Supplies & Replacement	422,278	448,420	512,963	445,725	445,725
5000 Other Operating Costs	78,893	82,516	89,194	84,600	84,600
7000 Transfers Out	-	-	-	-	-
Total Expenses	<u>\$ 813,495</u>	<u>\$ 847,863</u>	<u>\$ 952,542</u>	<u>\$ 871,739</u>	<u>\$ 871,739</u>
9720 Ending Fund Balance	<u><u>\$ 250,195</u></u>	<u><u>\$ 251,685</u></u>	<u><u>\$ 95,941</u></u>	<u><u>\$ 223,946</u></u>	<u><u>\$ 95,941</u></u>

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
FOOD SERVICES: CONCESSIONS  
FY 19-20 ADOPTED BUDGET**

	<b>AUDITED ACTUAL 2016-17</b>	<b>AUDITED ACTUAL 2017-18</b>	<b>UNAUDITED ACTUAL 2018-19</b>	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
Beginning Fund Balance	\$ 56,648	\$ 94,204	\$ 116,824	\$ 132,324	\$ 149,542
Sales	\$ 59,648	\$ 62,280	\$ 56,932	\$ 55,000	\$ 55,000
Other Revenue	4,392	34	114	3,000	3,000
Transfers In	-	2,970	-	-	-
Total Revenue	<u>\$ 64,040</u>	<u>\$ 65,284</u>	<u>\$ 57,046</u>	<u>\$ 58,000</u>	<u>\$ 58,000</u>
2000 Student Salaries	\$ 3,485	\$ 4,912	\$ 663	\$ 6,000	\$ 6,000
3000 Employee Benefits	104	147	20	180	180
4000 Supplies & Replacement	18,899	28,474	16,866	30,000	30,000
5000 Other Operating Costs	3,996	9,131	1,560	4,000	4,000
7000 Transfers Out	-	-	5,220	-	-
Total Expenses	<u>\$ 26,484</u>	<u>\$ 42,664</u>	<u>\$ 24,328</u>	<u>\$ 40,180</u>	<u>\$ 40,180</u>
9720 Ending Fund Balance	<u><u>\$ 94,204</u></u>	<u><u>\$ 116,824</u></u>	<u><u>\$ 149,542</u></u>	<u><u>\$ 150,144</u></u>	<u><u>\$ 167,362</u></u>

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
CIVIC CENTER - FACILITY USE FUNDS  
FY 19-20 ADOPTED BUDGET**

	AUDITED ACTUAL 2016-17	AUDITED ACTUAL 2017-18	UNAUDITED ACTUAL 2018-19	TENTATIVE BUDGET 2019-20	ADOPTED BUDGET 2019-20
<b>Description</b>					
<b>Revenue:</b>					
Facility Rentals and Leases	\$ 329,536	\$ 619,427	\$ 511,246	\$ 450,000	\$ 450,000
Transfer In	-				
<b>Expenses:</b>					
Classified Contract Salaries	\$ 121,872	\$ 130,733	\$ 2,749	\$ 128,460	\$ 128,460
Classified Overtime	60,203	65,862	74,144	40,000	40,000
Hourly Employees	46,523	56,507	52,362	48,000	48,000
Total Payroll	\$ 228,598	\$ 253,102	\$ 129,254	\$ 216,460	\$ 216,460
Benefits	\$ 12,347	\$ 74,634	\$ 16,553	\$ 54,840	\$ 54,840
Non-Instructional Supplies Materials	\$ 11,488	\$ 3,222	\$ 3,359	\$ 18,273	\$ 18,273
Non-Instructional Equipment	3,172	2,454	76	30,000	30,000
Equipment Replacement	12,073	5,905	113	-	-
Total Supplies	\$ 26,733	\$ 11,581	\$ 3,548	\$ 48,273	\$ 48,273
Contract Services	\$ 61,858	\$ 146,419	\$ 129,645	\$ 128,427	\$ 128,427
Admin Travel	-	-	-	2,000	2,000
Transfers Out	-	133,692	232,246	-	-
Total Other	\$ 61,858	\$ 280,111	\$ 361,891	\$ 130,427	\$ 130,427
<b>Total Expenses</b>	\$ 329,536	\$ 619,427	\$ 511,246	\$ 450,000	\$ 450,000
Excess Revenue	\$ -	\$ -		\$ -	\$ -

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
PROPOSITION R BOND FUNDS  
FY 19-20 ADOPTED BUDGET**

	<b>AUDITED ACTUAL 2016-17</b>	<b>AUDITED ACTUAL 2017-18</b>	<b>UNAUDITED ACTUAL 2018-19</b>	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
9720 Beginning Fund Balance	\$ 172,830,460	\$ 107,538,747	\$ 46,536,174	\$ 9,558,786	\$ 4,693,458
Income:					
Interest	\$ 1,491,495	\$ 947,067	\$ 785,788	\$ 10,000	\$ 10,000
Local Miscellaneous Income	-				
Sale of Bond Proceeds					
Settlements	221,000	-	-	-	-
Total Income	\$ 1,712,495	\$ 947,067	\$ 785,788	\$ 10,000	\$ 10,000
Expense:					
2000 Construction Hourly Salaries	\$ 54,101	\$ 53,563	\$ 67,091	\$ -	\$ -
3000 Construction Benefits	18,582	19,431	22,683	-	-
4000 Supplies	469,917	1,912,758	4,039,135	-	-
5000 Operations	5,937,290	7,570,340	3,565,264	175,000	175,000
6000 Capital Outlay/Renovation	60,524,318	52,393,548	34,934,331	4,750,000	4,528,458
7000 Transfers Out					
Total Expense	\$ 67,004,208	\$ 61,949,640	\$ 42,628,504	\$ 4,925,000	\$ 4,703,458
9720 Ending Balance	\$ 107,538,747	\$ 46,536,174	\$ 4,693,458	\$ 4,643,786	\$ (0)

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
PROPOSITION R BOND FUNDS  
FY 19-20 ADOPTED BUDGET PROJECTS**

	<b>AUDITED ACTUAL 2016-17</b>	<b>AUDITED ACTUAL 2017-18</b>	<b>UNAUDITED ACTUAL 2018-19</b>	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
Program Management	\$ 2,231,702	\$ 2,519,762	\$ 930,411	\$ -	\$ -
District Security Systems	127,300	-	-	-	-
H Street Access	-	-	-	-	-
Devore Stadium/Central Plant	-	-	-	-	-
Solar Initiative	(50,000)	-	-	-	-
Utility Infrastructure	787,594	30,009	-	-	-
Four pipe loop - (Central Plant)	-	-	-	-	-
Math and Science	16,431,553	28,762,921	29,785,007	4,075,000	3,853,458
Wellness Center	32,239,242	15,079,138	2,858,993	-	-
National City Classroom	12,576,977	6,797,663	1,551,126	-	-
Security Complex	36,398	96,558	4,575,799	850,000	850,000
Technology	91,105	770,130	-	-	-
Performing Arts	804,851	739,450	588,388	-	-
Utility Hydronics	1,727,486	5,097,676	-	-	-
Parking structure	-	169,446	-	-	-
Emergency Generator	-	126,430	1,770,595	-	-
Fire Alarm Upgrades	-	137,339	423,668	-	-
Building 400 Remodel	-	70,550	-	-	-
Otay Mesa Phase II	-	7,068	-	-	-
Temporary Parking Lot	-	1,445,453	-	-	-
Other	-	86,910	144,517	-	-
Total Budget	<u>\$ 67,004,208</u>	<u>\$ 61,936,503</u>	<u>\$ 42,628,504</u>	<u>\$ 4,925,000</u>	<u>\$ 4,703,458</u>

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
PROPOSITION Z BOND FUNDS  
FY 19-20 ADOPTED BUDGET PROJECTS**

	<b>AUDITED ACTUAL 2017-18</b>	<b>UNAUDITED ACTUAL 2018-19</b>	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
Program Management	\$ 124,592	\$ 1,415,131	\$ 2,239,406	\$ 2,239,406
Performing Arts Center	307,266	13,280,796	44,800,000	44,800,000
Parking Structure	-	-	-	-
IT	-	152,068	928,000	928,000
Student Union	-	-	850,000	850,000
Parking Lot Restoration	-	8,687	2,900,000	2,900,000
Electrical Panel Upgrades	-	5,000	2,150,000	2,150,000
Business/CIS Building	-	-	-	-
Central Plant Expansion	-	1,590,765	130,000	130,000
Wayfinding	27,671	212,517	3,075,000	3,075,000
Firewall and Intrusion	-	799,693	-	-
AV Upgrades	208,010	692,932	174,000	174,000
VoIP	-	250,123	1,025,000	1,025,000
Chula Vista Campus Infrastructure	-	21,159	5,500,000	5,500,000
HECOM - Fire-EMP-Police	48,000	1,303,634	13,500,000	13,500,000
HECOM - Auto Shop	-	117,526	6,000,000	6,000,000
LNT	-	121,752	3,500,000	3,500,000
Warehouse/Maintenance/Grounds	-	51,488	11,750,000	11,750,000
Instructional Building No.1	-	-	750,000	750,000
Instructional Building No.2	-	-	500,000	500,000
IT Data Center	-	-	750,000	750,000
Math & Science Building	-	619,786	2,500,000	2,500,000
Campus Police Building	-	194,411	1,550,000	1,550,000
Veterans Center	-	13,154	-	-
Demo of the 300 Buildings	-	352,648	2,575,000	2,575,000
Jaguar Village - Temporary Portables	-	339,951	1,600,000	1,600,000
National City HEC Solar	-	-	2,000,000	2,000,000
Chula Vista Campus Solar Relocation	-	-	2,200,000	2,200,000
University Center	-	-	250,000	250,000

Total Budget	<u>\$ 715,539</u>	<u>\$ 21,543,222</u>	<u>\$ 113,196,406</u>	<u>\$ 113,196,406</u>
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**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
PROPOSITION Z BOND FUNDS  
FY 19-20 ADOPTED BUDGET**

	<b>AUDITED ACTUAL 2017-18</b>	<b>UNAUDITED ACTUAL 2018-19</b>	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
9720 Beginning Fund Balance	\$ -	\$ 139,264,460	\$ 139,264,460	\$ 121,338,746
Income:				
Interest	\$ 623,959	\$ 3,617,508	\$ 2,200,000	\$ 2,200,000
Local Miscellaneous Income				
Sale of Bond Proceeds	139,355,190	-	-	-
Settlements	-	-	-	-
Total Income	<u>\$ 139,979,149</u>	<u>\$ 3,617,508</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>
Expense:				
2000 Construction Hourly Salaries	\$ -	\$ -	\$ 59,506	\$ 59,506
3000 Construction Benefits	-	-	23,900	23,900
4000 Supplies	208,010	2,055,992	4,579,000	4,579,000
5000 Operations	356,843	6,579,450	17,554,000	17,554,000
6000 Capital Outlay/Renovation	150,686	12,907,780	90,980,000	90,980,000
7000 Transfers Out	-	-	-	-
Total Expense	<u>\$ 715,539</u>	<u>\$ 21,543,222</u>	<u>\$ 113,196,406</u>	<u>\$ 113,196,406</u>
9720 Ending Balance	<u><u>\$ 139,263,610</u></u>	<u><u>\$ 121,338,746</u></u>	<u><u>\$ 28,268,054</u></u>	<u><u>\$ 10,342,340</u></u>

**FUND 41**
**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
 REDEVELOPMENT, CLEAN ENERGY and SCHEDULED MAINTENANCE FUND  
 FY 19-20 ADOPTED BUDGET**

	AUDITED ACTUAL 2016-17	AUDITED ACTUAL 2017-18	UNAUDITED ACTUAL 2018-19	TENTATIVE BUDGET 2019-20	ADOPTED BUDGET 2019-20
Beginning Fund Balance	\$ 6,294,656	\$ 4,567,879	\$ 3,753,230	\$ 2,248,835	\$ 2,580,376
Revenue -Pass-Thru Projects	\$ 3,037,001	\$ 1,217,619	\$ 544,186	\$ 250,000	\$ 500,000
Revenue - Interest	-	-	78,544	-	78,000
Transfers In	-	-	-	-	-
Total revenue	\$ 3,037,001	\$ 1,217,619	\$ 622,730	\$ 250,000	\$ 578,000
Expense:					
Redevelopment, Clean Energy and Scheduled Maintenance	\$ 4,763,778	\$ 2,032,268	\$ 1,795,584	\$ 2,248,835	\$ 2,248,835
Transfer Out	-	-	-	-	-
Total Expense	\$ 4,763,778	\$ 2,032,268	\$ 1,795,584	\$ 2,248,835	\$ 2,248,835
Ending Fund Balance	\$ 4,567,879	\$ 3,753,230	\$ 2,580,376	\$ 250,000	\$ 909,541

**Notes Revenue Detail**

Pass-Thru Account: 41-801004-710000-48890-10 [52.5%]

Interest: 41-801000-710000-488890-10

**FUND 41****SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
REDEVELOPMENT, CLEAN ENERGY and SCHEDULED MAINTENANCE FUND  
FY 19-20 ADOPTED BUDGET**

	FY17-18 ADOPTED		FY18-19 ADOPTED		FY19-20 TENTATIVE		FY19-20 ADOPTED	
Proposition 39-Clean Energy								
Otay Mesa LED FY18	\$	-	\$	466,057	\$	-	\$	-
HEC National City LED FY17		-		-		-		-
Unallocated FY18		535,402		-		-		-
Total	\$	535,402	\$	466,057	\$	-	\$	-
Scheduled Maintenance - Multi-Year								
Lattice Phase III FY15	\$	5,475	\$	-	\$	-	\$	-
Structural Repairs FY16		-		203,840		-		-
ADA Upgrades FY15		85,550		-		-		-
Irrigation Controls FY16		148,759		185,401		-		-
Flooring upgrades - various classrooms AFY16		53,771		10,876		-		-
Electrical Upgrade 1 FY16		29,493		-		-		-
Lattice Phase IV FY16		165,763		-		-		-
Access Road Repair FY16		1,435		-		-		-
Drought Tolerant Landscaping FY16		194,102		-		-		-
HVAC Controls - CV FY16		202,813		12,303		-		-
Building 400 Electrical Upgrade FY17		34,400		-		-		-
Water Line Valve Upgrade FY17		600,000		490,945		150,000		150,000
Building 470 Roof Repair/Replace FY17		198,236		-		-		-
Structural Repairs FY17		200,000		185,648		261,483		261,483
ADA Upgrades FY17		-		-		100,000		100,000
Sewer Line Repairs FY17		237,085		237,085		150,000		150,000
Total	\$	2,156,883	\$	1,326,098	\$	661,483	\$	661,483
Redevelopment Funds								
Bermuda Grass Project	\$	1,005	\$	-	\$	-	\$	-
Building 600 HVAC		25,014		-		-		-
Retaining Wall		30,247		14,479		14,479		14,479
Track Repairs		5,272		-		-		-
Tree Trimming/Maintenance		44,337		22,910		22,910		22,910
Tennis Court Surfacing		2,200		-		-		-
Parking Lot Repairs		71,933		53,988		53,988		53,988
Building 220 HVAC		-		276,985		-		-
Building 550 Repairs		40,000		-		-		-
Storage Unit Installation		7,187		6,399		-		-
LED Exterior Light Poles		-		33,790		-		-
Grounds Restroom Repairs		13,841		-		-		-
Building 1200 Safety Remodel		193,020		-		-		-
Building 750 Repairs		61,707		-		-		-
Building 550 Repairs		40,498		-		-		-
General Campus Repairs		260,535		266,106		266,106		266,106
Carpet and Flooring Repair		64,392		47,186		33,790		33,790
ADA Access Upgrade		77,286		68,455		68,455		68,455
Relocation ISS Department		-		30,000		-		-
HVAC - HECOM		-		92,000		90,351		90,351
Piping Upgrades		178,972		178,969		178,969		178,969
FY18 Unallocated		450,000		803,185		603,000		603,000
Total	\$	1,567,447	\$	1,894,452	\$	1,332,048	\$	1,332,048
Capital Outlay (from General Fund)								
Logistical Service (vehicles and carts, etc.)	\$	67	\$	-	\$	-	\$	-
Facility Use/CMMS System transfer	\$	-	\$	-	\$	-	\$	-
Total	\$	67	\$	-	\$	-	\$	-
Program Review								
Program Review	\$	1,293,515	\$	616,422	\$	255,304	\$	255,304
Total	\$	1,293,515	\$	616,422	\$	255,304	\$	255,304
Total Budget	\$	5,553,313	\$	4,303,029	\$	2,248,835	\$	2,248,835

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENT ORGANIZATION  
FY 19-20 ADOPTED BUDGET**

	<b>AUDITED ACTUAL 2016-17</b>	<b>AUDITED ACTUAL 2017-2018</b>	<b>UNAUDITED ACTUAL 2018-19</b>	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
Beginning Fund Balance	\$ 885,415	\$ 745,706	\$ 661,946	\$ 745,706	\$ 561,649
Student Activity Cards - Other revenue	\$ 452,483	\$ 450,444	\$ 290,307	\$ 450,000	\$ 450,000
Transfers In	30,000	30,000	-	30,000	30,000
Total Revenue	\$ 482,483	\$ 480,444	\$ 290,307	\$ 480,000	\$ 480,000
Classified & Student Salaries	\$ 102,070	\$ 111,023	\$ 92,842	\$ 100,000	\$ 100,000
Employee Benefits	2,371	2,555	2,044	2,000	2,000
Supplies & Replacement	374,827	299,949	106,397	260,000	260,000
Other Operating Costs	142,924	150,677	189,320	118,000	118,000
Total Expenses	\$ 622,192	\$ 564,204	\$ 390,604	\$ 480,000	\$ 480,000
9720 Ending Fund Balance	\$ 745,706	\$ 661,946	\$ 561,649	\$ 745,706	\$ 561,649

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
STUDENT CENTER FUND  
FY 19-20 ADOPTED BUDGET**

	<b>AUDITED ACTUAL 2016-17</b>	<b>AUDITED ACTUAL 2017-18</b>	<b>UNAUDITED ACTUAL 2018-19</b>	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
9720 Beginning Fund Balance	\$ 369,260	\$ 398,914	\$ 379,880	\$ 379,880	\$ 369,167
Revenue					
Interest and Bond Proceeds	\$ 1,412	\$ 1,814	\$ -	\$ 1,500	\$ 1,500
Student Fees	152,290	148,297	\$ 144,565	150,000	150,000
Revenue Bond	-	-	-	-	-
Total Revenue	\$ 153,702	\$ 150,111	\$ 144,565	\$ 151,500	\$ 151,500
Expense:					
4000 Supplies	\$ 1,704	\$ 20,728	\$ 14,001	\$ -	\$ -
5000 Other Expenses	-	23,849	-	50,000	50,000
5890 Bond Payment	122,344	124,568	126,644	124,568	124,568
6000 Capital Outlay		-	14,633	-	-
Total Expense	\$ 124,048	\$ 169,145	\$ 155,278	\$ 174,568	\$ 174,568
9720 Ending Fund Balance	\$ 398,914	\$ 379,880	\$ 369,167	\$ 356,812	\$ 346,099

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
SELF-INSURANCE FUND  
FY 19-20 ADOPTED BUDGET**

	<b>AUDITED ACTUAL 2016-17</b>	<b>AUDITED ACTUAL 2017-18</b>	<b>UNAUDITED ACTUAL 2018-19</b>	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
9720 Beginning Fund Balance	\$ 758,637	\$ 893,203	\$ 902,604	\$ 902,604	\$ 902,604
Income:					
Interest	\$ 7,512	\$ 9,401	\$ 9,000	\$ 14,446	\$ 14,446
Local Miscellaneous Income	127,054	-	-	-	-
Total Income	\$ 134,566	\$ 9,401	\$ 9,000	\$ 14,446	\$ 14,446
Expense:					
Other Operating Costs	\$ 1,500	\$ -	\$ -	\$ -	\$ 533,333
Total Expense	-	-	-	-	533,333
	-	-	-	-	-
9720 Ending Fund Balance	\$ 893,203	\$ 902,604	\$ 911,604	\$ 917,050	\$ 383,717

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT  
STUDENT SUCCESS AND COMPLETION GRANT FUND  
FY 19-20 ADOPTED BUDGET**

	<b>TENTATIVE BUDGET 2019-20</b>	<b>ADOPTED BUDGET 2019-20</b>
9720 Beginning Fund Balance	\$ -	\$ -
Income:	\$ 4,570,538	\$ 4,570,538
Interest	-	-
Local Miscellaneous Income	-	-
Total Income	\$ 4,570,538	\$ 4,570,538
Expense:		
Other Payments to Students	\$ 4,570,538	\$ 4,570,538
Total Expense	4,570,538	4,570,538
	-	-
9720 Ending Fund Balance	\$ -	\$ -