

Southwestern Community College District

Adopted Budget FY 2021-22

Governing Board Meeting

September 14, 2021



Table of Contents

Table of Contents.....	1
Executive Summary.....	3
Overview of Southwestern Community College District (SCCD)	8
Governing Board	8
Mission Statement.....	8
Values.....	8
Vision.....	8
About SCCD	8
Our Community.....	9
District Information and Divisional Structure	9
Divisional Descriptions.....	10
Budget Planning, Financial Assumptions, and Goals	12
Budget Planning: Financial Policies and Procedures	12
The Planning and Budget Committee	12
College Budget Information.....	13
Guiding Principles	13
Fund Accounting, Measurement Focus, and Basis of Accounting.....	13
Budget and Planning Integration	14
Program Review and Resource Allocation.....	14
The Goal of Budgeting.....	15
Budget Calendar and Apportionment Cycle	16
Budgeting Assumptions	17
State Budget Projections That Inform SCCD Budget.....	17
Changes to the Student-Centered Funding Formula for 2021-22	18
Projections and Assumptions Included in the SCCD Budget.....	19
Unrestricted Fund Revenue and Expenses	20
Unrestricted General Fund Revenue	20
State Revenues.....	20
Total Unrestricted Revenues	20

Unrestricted General Fund Expenses.....	21
Personnel	22
Benefits	23
Unrestricted General Fund Balance	23
Unrestricted General Fund Net Budget	24
Restricted Fund Revenue and Expenses	24
Restricted General Funds.....	24
Restricted General Fund Revenue	24
Restricted General Fund Expenses	25
Enterprise Funds	25
Capital Outlay Funds – Fund 41	25
General Obligation Bond Funds	26
Proposition R.....	26
Proposition Z.....	26
Associated Student Organization Trust	35
Student Center Fee	35
District Self-Insurance Fund	35
Student Success and Completion Grant Funds	35
Other Post-Employment Benefits	35
Financial Analysis and Comparison Sheets	36
Glossary.....	64
Appendices.....	72
Appendix A – Success and Equity Metrics.....	72
Appendix B – Organization Charts	76
Appendix C – Policies and Procedures	114
Appendix D – Integrated Planning and Budget Development Process.....	119
Appendix E – SCC Restructure.....	121
Appendix F – Adopted Budget Calendar	123

Executive Summary

Southwestern Community College District, the only public institution of higher education in southern San Diego County, provides services to a diverse community of students by providing a wide range of dynamic and high-quality academic programs and comprehensive student services, including those offered through distance education.

The District serves one of the most racially, ethnically and culturally diverse communities among the 116 colleges and 73 districts comprising the California Community College (CCC) system. Of the 2.1 million students enrolled in a CCC, our District serves approximately 29,000 students each year.

Southwestern's budgeting and financial planning, processes, and oversight are guided by Board Policy and Administrative Procedures. The District is committed to a transparent and effective resource allocation process that is rooted in shared consultation and integrated with institutional planning, relies on its mission, strategic planning priorities, program review, and a realistic assessment of our financial assets and needs.

The state of California provides 90% of the District's unrestricted general fund revenues. The majority of state revenue is apportioned based on the Total Computational Revenues calculated under the Student-Centered Funding Formula (SCFF). The amount of funds available for State apportionment each year is fixed by the California Constitution. Therefore, the available revenue for any one district depends on what happens at each of the 73 community college districts in the state.

The public health emergency associated with the coronavirus disease 2019 (COVID-19) pandemic dominated 2020-21 budget projections. As expected, the health crisis resulted in enormous hardship for families, businesses, and governments at all levels. However, the actual magnitude of the downward economic shift was not as severe as projected in the 2020-21 state budget. The enacted 2021-22 budget reflects a correction to the overestimated deficit of the prior year along with the substantial recovery to the state's finances.

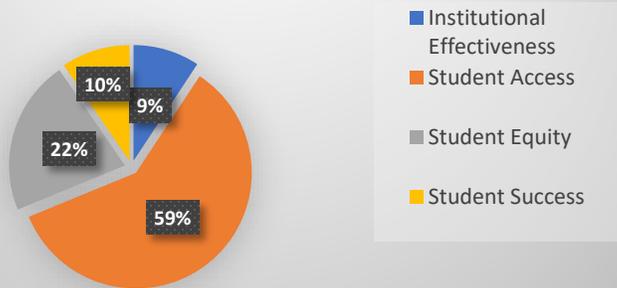
Significant assumptions included in the Adopted Budget include:

- Under the Chancellor's Office Emergency Conditions Allowance, the District will be funded in 2021-22 based on enrollment numbers at spring 2020 census.
- A cost-of-living adjustment (COLA) to SCFF apportionment of 5.07% will generate an additional \$6.4 Million in state apportionment.
- The District will receive a \$1.3 Million increase in funds dedicated to increasing the percentage of courses taught by full-time faculty. These funds are on-going and will increase our faculty obligation number (FON) by 15 beginning fall 2022.
- No growth funding is anticipated.

- The District expects to receive one-time funds estimated as follows:
 - Student re-engagement funds \$1.1 Million
 - Deferred Maintenance funds \$6 Million
- The \$14 Million in 2020-21 payment deferrals will be received fully in 2021-22.
- Changes to Categorical Program Funding:
 - Extended Opportunity Programs and Services (EOPS) increased 1.7%
 - Disabled Student Services (DSS) increased by 1.7%
 - Student Equity and Achievement Program base increased by 5.0%
 - Strong Workforce base increased by 17.1%
 - Continued Implementation of Guided Pathways, funding TBD
- Restricted federal revenues will trend in a positive direction. The District was awarded \$40.6 Million in COVID-19 relief funds. Of this total, \$26.4 Million is budgeted in 2021-22.
- The District will emerge from Hold Harmless. However, the protection could be eroded by State revenue deficits.
- Thirteen full-time faculty retired in May 2021. These positions will be backfilled by adjunct faculty in the budget year.

The State’s funding cycle is such that a district’s final apportionment revenue for any fiscal year is unknown until approximately eight months after the fiscal year ends. A fiscally sound approach for mitigating risks in times of uncertainty is to avoid overestimating revenue or underestimating expenses during budget preparation. **Total Computational Revenues** calculated under the Student-Centered Funding Formula are presented below.

Principal Apportionment per Student Centered Funding Formula



	2021-22 Budgeted
Basic Allocation	\$9,918,092
FTES	63,647,274
Supplemental Allocation	23,152,502
Student Success Allocation	10,221,843
Hold Harmless	0
SCFF Calculated Revenue	\$106,939,711

There have been significant declines in enrollments since the beginning of the Pandemic and remote operations. The District is currently protected by an Emergency Conditions Allowance that maintains funding at pre-pandemic enrollment levels. This protection ends on June 30, 2022. The Chancellor has extended the Hold Harmless protection through the end of FY23. While these measures are welcomed relief, they are not a long-term fix for falling enrollments. Absent the Emergency Conditions Allowance, the District would have seen an estimated negative funding impact of almost \$16 Million since FY19-20.

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

Total unrestricted revenues and expenses projected for FY21-22 are presented below.

General Unrestricted Fund	2021-22 Adopted Budget
REVENUE	
Base Revenue	\$ 107,888,170
Other State	9,836,773
Federal	106,600
Local	1,590,037
Total Revenues	\$ 119,421,580
EXPENSES	
Total Personnel Expenses	\$ 97,904,348
Other Expenses	16,521,761
Total Expenses	\$ 114,426,109
Excess of Revenues over Expenses	\$ 4,995,471

Personnel expenses are projected at \$97.9 Million or approximately 86% of the total projected District unrestricted general fund expenses of \$114.4 Million. The salary and benefits cost of all approved positions are included in the Adopted Budget. Many approved positions are vacant. Some of the vacancies are, or soon will be, in recruitment. Many will be filled by the time the budget is adopted. Other vacant approved positions are not scheduled to be filled in FY21-22. The cost of these vacant positions is included in the Adopted Budget and then adjusted by the projected budget savings of \$3.7 Million.

When a fiscal year is closed and actual revenue and expenses have been finalized, the resulting ending fund balance carries forward and becomes the beginning fund balance for the subsequent fiscal year. The District’s unaudited beginning fund balance for FY21-22 is \$17.6 Million.

The current Governing Board policy for the District is to maintain at a minimum a fund balance that is equal to 7% 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.

Each year, the District must meet its Faculty Obligation Number (FON). The penalty for not meeting the FON is calculated as the average annual salary for Full-Time Faculty (FTF) plus benefits minus the part-time faculty Offset. The net cost for each FTF as calculated by the Chancellor for FY21-22 is \$86,771. Designated FTF hiring funds coupled with a computational increase have resulted in an increase of 25 FTF for fall 2022. Additionally, 13 positions of FTF who retired in the spring of 2021 will need to be replaced for a fall 2022 start. Current estimates indicate that the District will need to reserve sufficient funds to hire at least 38 FTF for a fall 2022 start in order to remain in compliance with the FON.

	2021-22	
Fund Balance as a % of Unrestricted General Fund Expenditures	Adopted	Budget
Beginning Fund Balance		\$17,622,790
Excess of Revenues over Expenses	4,995,471	
Projected Ending Fund Balance		22,618,261
Reserve for Full-Time Faculty Hiring	3,297,298	
Governing Board Reserve (7%)	8,009,828	
Remaining Fund Balance		\$11,311,136

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 Funds for FY21-22 are budgeted at \$69.6 Million. The top 10 (by dollar amount) restricted fund programs are listed below.

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

In addition to General Funds (unrestricted and restricted) the District’s budget incorporates a number of other special purpose funds. All combined the District’s total budgeted revenue for FY20-21 is \$200.3 Million.

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

The budget outlook is significantly improved since the Governor’s January proposal. State tax revenues have come in substantially above projections. The District has received approximately \$40 Million in federal emergency relief funds that have effectively mitigated much of the financial burden wrought by the Pandemic. However, sound fiscal planning, prudent spending, and intentional student engagement efforts will be critical to the District’s long-term stability.

Overview of Southwestern Community College District (SCCD)

Governing Board

Leticia Cazares <i>Board President</i>	Roberto Alcantar <i>Board Vice President</i>
Griselda A. Delgado <i>Board Member</i>	Kirin Macapugay <i>Board Member</i>
Don Dumas <i>Board Member</i>	Mae Perez <i>Student Trustee</i>

Mission Statement

Southwestern Community College District (SCCD) 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 areas: 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 equitable education that transforms the lives of students and communities.

About SCCD

Southwestern Community College District, the only public institution of higher education in southern San Diego County, provides services to a diverse community of students by providing a wide range of dynamic and high-quality academic programs and comprehensive student services, including those offered through distance education. The College District also stimulates the development and growth of

the region through its educational, economic and workforce opportunities, community partnerships and services.

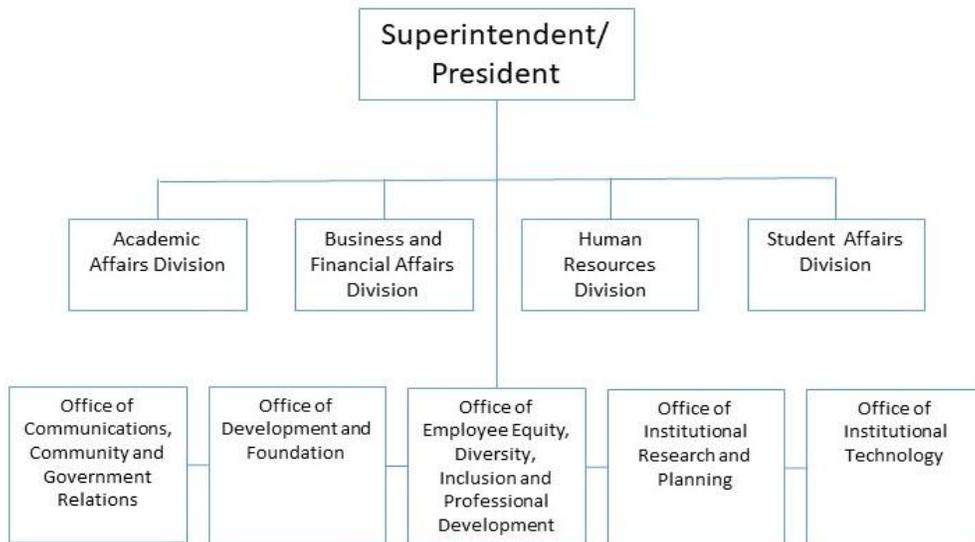
Established in 1961 and located in the urban corridor between the City of San Diego and the international border with Mexico, Southwestern College serves approximately 20,000 students each semester and offers more than 320 degrees and certificates. Specialty programs in allied health, international trade, child development and public safety are offered at its three Higher Education Centers, and a full aquatic program at the Crown Cove Aquatic Center. 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. See Appendix A for the most current SCCD Success and Equity Metrics.

Our Community

The District serves one of the most racially, ethnically and culturally diverse communities among the 116 colleges and 73 districts comprising the California Community College (CCC) system. Of the 2.1 million students enrolled in a CCC, our District serves approximately 29,000 students each year. The SCCD service area is estimated to number 508,244 and is projected to grow to 691,910 by 2050 based on demographic estimates from the San Diego Association of Governments (SANDAG). The District service area is predominantly Hispanic, with 58% of SCCD residents falling within this demographic category. The District service area is slightly more male than female with 72% under the age of 49 and 28% age 50 or over.

District Information and Divisional Structure



Divisional Descriptions

Currently, Southwestern College is divided into four divisions and five additional offices. Each of these is headed by either the District Superintendent/President or an administrator reporting directly to the Superintendent/President (see Appendix B for organizational charts). The divisions and offices are:

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

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 - The 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 this office 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 Development and Foundation - The Office of Development and Foundation 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 relations 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.

Office of Employee Equity, Diversity, Inclusion and Professional Development - The Office of Equity and Engagement leads and advances a college culture of diversity, equity inclusion, cultural competence, leadership, and employee development. The Office of Equity and Engagement oversees the Professional Development Program, and develops training and initiatives to create, foster, and sustain an open and inclusive environment that promotes a college culture of social justice, fairness, and belongingness.

Office of Institutional Research and Planning - The Office of Institutional Research and Planning (IRP) guides the on-going process of institutional planning and provides accurate and timely information to support District decision-making, assessment, planning, continuous improvement, and policy formation.

Office of Institutional Technology - The Office of Institutional Technology oversees all instructional, administrative, and other information support services to promote a supportive, student-centered learning environment.

Academic Affairs Division - The Academic Affairs Division oversees all academic programs at the four campuses, academic personnel, resources, instructional research, library and Learning Resource Center (LRC), instructional labs, Athletics, College Bound, Restorative Justice, 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), Women's Business Development Center, and the Procurement Technical Assistance Center (PTAC), 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 - The Business and Financial Affairs 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; Facilities; General Obligation Bonds; and Enterprise Services, to include Food Service Operations, Campus Bookstore, Civic Center and Facilities Leasing, 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. This office also manages institutional risk in collaboration with Human Resources, Academic Affairs, and Facilities.

Human Resources Division - The Human Resources Division provides quality service in all human resource functions. Their goal is to support the District in the programs and services it provides to staff and students by performing with integrity, responsiveness, and sensitivity. The Division offers services such as coordinating and facilitating recruitment and hiring for classified and academic staff, performance evaluations and discipline, and compensation matters. In addition, Human Resources 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 health and welfare benefits and other applicable fringe benefits. The Division also manages unlawful discrimination complaints as well as administers the Title IX program. The office adheres to relevant State and Federal regulations as well as California Education Code and Title 5.

Student Affairs Division - Through the Student Affairs 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 also oversees the Associated Student Organization

(ASO) and all student clubs, Personal Wellness, Health Services, CARES, Student Development, Student Equity, Student Support and Services Program (SSSP), EOPS/CALWORKS, Student Employment Services, Assessment, Advising, Career, Planning, and Placement Recruiting and Retention, Registration and Records, Student Discipline, Student Activities, Student Advocacy, and Disability and Support Services (DSS).

Budget Planning, Financial Assumptions, and Goals

Budget Planning: 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 in Appendix C.

The District 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. The 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 PBC is committed to a budget development process that supports the College District's mission and is based on needs identified through Institutional Program Review, and is data-informed regarding outcomes assessment in both instructional and non-instructional areas.

The PBC plays an important oversight role in the SCC's annual prioritization process for resource allocation, and the PBC provides input to the College District's Accrediting Commission for Community and Junior Colleges (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 the 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's mission, the 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 PBC is comprised of the following membership:

Vice President for Business and Financial Affairs ▪ 2 ASO representatives ▪ 2 Academic Senate representatives ▪ 2 California School Employees Association (CSEA) representatives ▪ 2 Southwestern Community College District Administrators Association (SCCDAA) representatives ▪ 1 Confidential Employee representative.

In addition, the PBC includes the following resource members who do not vote:

Director of Finance ▪ Dean of Institutional Research and Planning ▪ Institutional Technology designee ▪ 1 Vice President ▪ Southwestern College Education Association (SCEA) President or designee and 1 faculty appointed by SCEA President ▪ Superintendent/President ▪ Academic Senate Vice President.

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

College Budget Information

Guiding Principles

The District's Foundational Guiding Principles for Decision-Making are:

1. *Student health, well-being and educational success.*
2. *Employee physical and financial health and well-being.*

Fund Accounting, Measurement Focus, and 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 not only allows districts to establish any number of funds for internal reporting, but also 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.

Budget and Planning Integration

Southwestern's budgeting and financial planning, processes, and oversight are guided by Board Policy and Administrative Procedures. The District is committed to a transparent and effective resource allocation process that is rooted in shared consultation and integrated with institutional planning, relies on its mission, strategic planning priorities, program review, and a realistic assessment of our financial assets and needs.

The budgeting process is an iterative one. However, a logical sequence of steps is the foundation of good budgeting techniques.

1. Start with a baseline budget.
2. Estimate beginning fund balance.
3. Project full-time equivalent students (FTES)/revenues.
4. Project expenditures.
5. Estimate ending fund balance.
6. Analyze multiple 'what-if' scenarios.

In addition to the District's foundational Guiding Principles for Decision-Making: 1) *Student health, well-being and educational success* and 2) *Employee physical and financial health and well-being*, the District has, in consultation with stakeholders, developed a set of Budget Reduction Principles to guide the FY21-22 budgeting process.

The California Community College Chancellor's Office (CCCCO) has established a *Vision for Success* that includes the goal of closing achievement gaps for historically underrepresented students. The Student Centered Funding Formula (SCFF) addresses this vision by providing additional funding for districts to enroll low-income students but also ensuring those students succeed.

Program Review and Resource Allocation

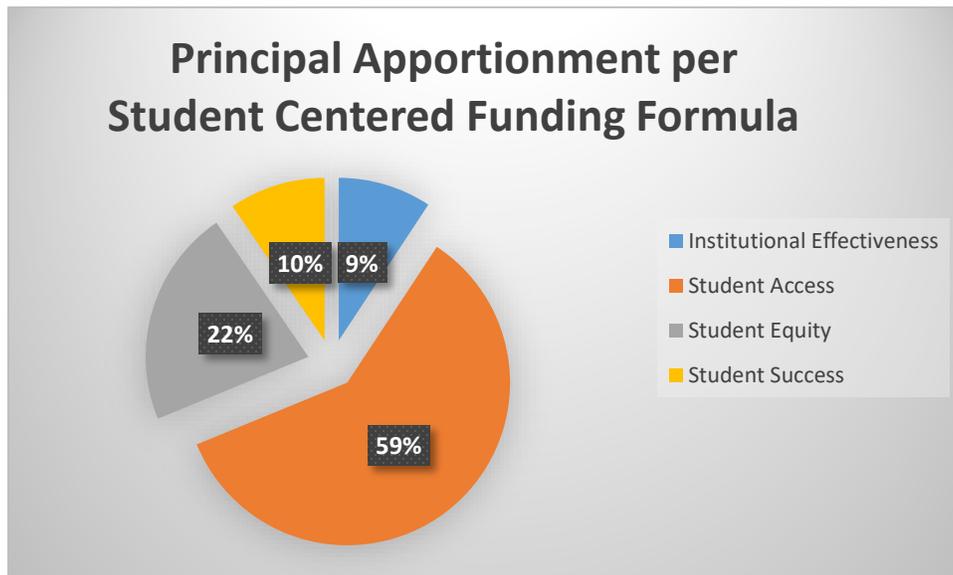
Resource allocations align with the SCCD mission and provide resources needed to accomplish institutional goals and institutional objectives. Since institutional goals reflect the College District's commitment to its mission, the purpose of the resource allocation process is to fund programs and services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

Prioritization of resource 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 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 PBC to determine appropriate funding sources and to Business and Financial Affairs to implement the funding awards process accordingly. The process as well as the planning calendar are illustrated in the graphics in Appendix D.

The State’s funding formula has aligned the District’s FY21-22 Principal Apportionment Revenue with the following outcomes demonstrated in the table and chart below. Institutional Effectiveness and Student Access are measures of a district’s student enrollments or Full Time Equivalent Students (FTES).

Table 1: Outcomes of Principal Apportionment Revenue

PRINCIPAL APPORTIONMENT REVENUE		
Unrestricted Budget	Amount	%
Institutional Effectiveness	\$ 9,918,092	9.2
Student Access	63,647,274	59.5
Student Equity	23,152,502	21.7
Student Success	10,221,843	9.6
Total Available Apportionment	\$106,939,711	



The Goal of Budgeting

The District’s 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 CCC’s Budget and Accounting Manual.

The annual budget is built to support the District’s mission statement and Educational Master Plan. 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 Calendar and Apportionment Cycle

The amount of funds available for State apportionment each year is fixed. Therefore, the available revenue for any one district depends on what happens at each of the 73 community college districts in the state. The State’s funding cycle is such that a district’s final apportionment revenue for any fiscal year is unknown until approximately eight months after the fiscal year ends. A fiscally sound approach for mitigating risks in times of uncertainty is to avoid overestimating revenue or underestimating expenses during budget preparation.

Table 2: Apportionment Cycle

APPORTIONMENT CYCLE		
Certification Period	Timing	Payments
Advance Apportionment	July 15 of the current fiscal year	July through January
First Principal Apportionment	February 20 of the current fiscal year	February through May
Second Principal Apportionment	June 25 of the current fiscal year	June
Recalculation	February 20 of the subsequent fiscal year	February of the subsequent fiscal year

Budget projections address long-term District goals and commitments. A budget calendar is established and approved by the PBC, 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. See Appendix F for the Budget Calendar.

The PBC 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 timing of important budgetary milestones is specified in California Regulation, Title 5, sections 58300, 58301, 58305(a), 58305(c), 58305(d), and 59106. (5 Cal. Code Regs. 52020.) and establishes deadlines for local budgets, annual financial and budget reports (CCFS-311), and district audit reports. The District’s Administrative Procedure 6200 stipulates that a Tentative Budget shall be presented to the Governing Board no later than July 1 of each fiscal year.

Table 3: Fiscal Reporting Due Dates

Activity	Regulatory Due Date	Title 5 Section
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2021	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2021	58301 58305(c)
Complete the adopted annual financial and budget report and make public.	September 30, 2021	58305(d)
Submit an annual financial and budget report to Chancellor’s Office.	October 10, 2021	58305(d)
Submit an audit report to the Chancellor’s Office.	December 31, 2021	59106

Budgeting Assumptions

State Budget Projections That Inform SCCD Budget

The public health emergency associated with the coronavirus disease 2019 (COVID-19) pandemic dominated 2020-21 budget projections. As expected, the health crisis resulted in enormous hardship for families, businesses, and governments at all levels. However, the actual magnitude of the downward economic shift was not as severe as projected in the 2020-21 state budget. The enacted 2021-22 budget reflects a correction to the overestimated deficit of the prior year along with the substantial recovery to the state’s finances.

The state’s primary revenue sources—the personal income tax, sales tax, and corporate tax—have been coming in ahead of projections, bringing in significantly more revenues than anticipated in the Governor’s January Budget proposal. The enacted budget includes overall state General Fund spending of \$196.4 billion, an increase of approximately 18% compared to 2020-21.

Proposition 98 Estimates

In 1988 California voters approved Proposition 98 creating constitutional provisions for calculating an annual minimum guaranteed amount of funding for K-12 and Community Colleges. Traditionally, Community Colleges receive 10.93% of Proposition 98 funding. Table 4 contains Proposition 98 funding for Community Colleges with funding source and amounts for the most recent three years. Although there is a slight decrease in FY21-22, the revised funding from 2020-21 was 17% higher than 2019-20 and this increase carries forward into the budget year.

Table 4: Proposition 98 Funding

Source	2019-20	2020-21	2021-22	Change from 2020-21	Percent Change
General Fund	\$5,357	\$6,588	\$6,333	-\$255	-3.9%
Local Property Tax	3,226	3,327	\$3,535	\$208	6.3%
Totals*	\$8,583	\$9,915	\$9,868	-\$47	-0.5%

The 2021-22 Budget Act increases Proposition 98 funding for community colleges by more than \$3.5 billion over 2020-21 levels through a combination of ongoing and one-time funds. The Budget Act makes investments in deferred maintenance, student basic needs, and support for faculty. Although many of the budget increases are one-time, the Act provides an on-going Cost of Living (COLA) to the Student-Centered Funding Formula (SCFF) of 5.07%.

Changes to the Student-Centered Funding Formula for 2021-22

The 2021-22 State Budget Act continues implementation of the SCFF providing \$23 million for enrollment growth in addition to the 5.07% COLA for apportionments. The budget extends the Formula’s existing hold harmless (minimum revenue) provision through 2024-25. In years without base reductions, districts will receive at least the 2017-18 Total Computational Revenue (TCR), adjusted by COLA each year. However, in years with base reductions, the hold harmless funding will be reduced proportionally with other elements in the Formula.

Final SCFF Rates

The 2019 State Budget Act tasked the Chancellor’s Office with determining the Formula’s final funding rates based on TCR for that fiscal year. The 2020 budget reflected the final rates. Beginning in 2020-21, these funding rates will be adjusted by COLA and other base adjustments. The distribution of funds across the three allocations (base, supplemental, and student success) will be determined by changes in the underlying factors.

The SCFF model funds districts using the number of full-time students for base funding along with metrics that gauge student equity needs and student success. The model ties funding to the elements in a 70/20/10 split. The actual distribution by element for SCCD in the 2021-22 budget is displayed below.

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

2021-22 Rates are presented in Table 5.

Table 5: SCFF Rates

Allocations	2020-21 Rates	2021-22 Rates	Change From 2020-21	Percent Change
Base Credit	\$4,009	\$4,212	\$203	5.07%
Supplemental Point Value	948	996	48	5.07%
Student Success Main Point Value	559	587	28	5.07%
Student Success Equity Point Value	141	148	7	5.07%
Incarcerated Credit	5,622	5,907	285	5.07%
Special Admit Credit ^a	5,622	5,907	285	5.07%
CDCP	5,622	5,907	285	5.07%
Noncredit	3,381	3,552	171	5.07%

Projections and Assumptions Included in the SCCD Budget

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

Unrestricted Fund Revenue and Expenses

Unrestricted General Fund Revenue

State Revenues

State apportionment revenues account for 95% of the total unrestricted general fund revenue in the budget year. State apportionment, as calculated under the Student-Centered Funding Formula, for FY18-19 through the 2021-22 budget year are indicated in Table 6 below.

Table 6: State Apportionment Total Computational Revenues

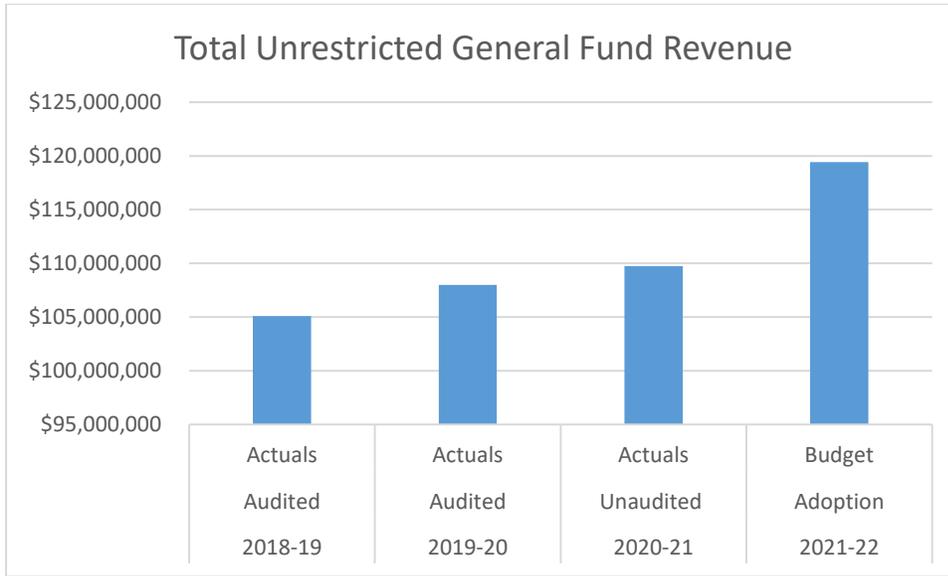
TOTAL COMPUTATIONAL REVENUES				
	2018-19 Audited	2019-20 Audited	2020-21 Actual	2021-22 Budgeted
Basic Allocation	\$9,141,496	\$9,439,509	\$9,439,509	\$9,918,092
FTES	54,992,469	57,370,820	59,922,616	63,647,274
Supplemental Allocation	20,831,892	21,247,524	22,35,312	23,152,502
Student Success Allocation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

Total Unrestricted Revenues

The District receives revenue from numerous sources other than state apportionment. Revenues are categorized into fund groups as defined by the CCC 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 subgroups: 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 District's total unrestricted general fund revenue trend is presented in Graph 1.

Graph 1: Total Unrestricted General Fund Revenue Trend



Unrestricted General Fund Expenses

Expenditures are classified by activity in a way that reflects the purpose of the expenditures. The classifications show what operations benefit by the expenditure. Generally, activities are classified first as either instructional or administrative/support. The table below displays unrestricted general fund expenditures by categories per the Budget and Accounting Manual (BAM).

Table 7: Comparison of FY20-21 District Expenditures to FY21-22

DISTRICT EXPENDITURES					
Expenses	2020-21 Unaudited Actuals (\$)	2020-21 Unaudited Actuals (%)	2021-22 Adopted Budget (\$)	2021-22 Adopted Budget (%)	Difference (\$)
Academic Salaries	\$45,744,684	42.0%	\$45,459,415	39.7%	\$(285,269)
Classified Salaries	22,831,724	21.0%	25,334,792	22.1%	2,503,068
Employee Benefits	27,213,191	25.0%	29,324,680	25.6%	2,111,489
Vacant Positions – Savings (net of SERP)	1,777,719	-1.0%	(2,214,539)	-1.0%	(3,992,258)
Total Personnel Expenses	\$97,567,318	86.9%	\$97,904,348	85.5%	\$337,030

Table 7 *continued*: Comparison of FY20-21 District Expenditures to FY21-22

DISTRICT EXPENDITURES					
Expenses	2020-21 Unaudited Actuals (\$)	2020-21 Unaudited Actuals (%)	2021-22 Adopted Budget (\$)	2021-22 Adopted Budget (%)	Difference (\$)
Supplies and Materials	\$1,676,369	1.5%	\$2,131,738	1.9%	455,369
Other Operating Expenses and Services	8,242,517	7.6%	11,112,452	9.7%	2,869,934
Capital Outlay	237,346	0.2%	140,520	0.1%	(96,826)
Other Outgo	1,240,710	1.1%	3,137,051	2.7%	1,896,341
Total Other Expenses	\$11,396,942	10.5%	\$16,521,760	14.4%	\$5,124,818
Total Unrestricted Expenses	\$108,964,260	100%	\$114,426,108	100%	\$5,461,848

Personnel

Personnel expenses are projected at \$97.9 Million or approximately 86% of the total projected District unrestricted general fund expenses of \$114.4 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 Supplemental Retirement Premiums. Benefit costs include statutory benefits, health and welfare, and retirement benefits for current employees; and retiree health benefits costs.

There are many vacant positions included in the Adopted Budget. Transitional vacancies are the result of changes in personnel due to retirements, separations, and new positions that were added to support instruction, student services and District operations. These positions are, or will soon be, in recruitment. Many of these positions will have been filled by the time this book is published.

The District has entered a 'hiring chill' in response to budget deficits and uncertainties. At this time, there are several approved positions that are not scheduled to be filled in FY21-22. The cost of these vacant positions is included in the Adopted Budget and then adjusted by the projected savings of \$3.7 Million.

Benefits

Benefits have become a growing component of the personnel budget. PERS and STRS employer benefit costs are estimated to increase with contribution rates in the future.

Table 8: Planning Factors for 2021-22 Budget

Factor	2018-19	2019-20	2020-21	2021-22
Public Employees' Retirement System (CalPERS) employer contribution rates	19.72%	22.67%	20.70%	22.91%
State Teachers' Retirement System (CalSTRS) employer contribution rates	16.28%	17.10%	16.15%	16.92%

Unrestricted General Fund Balance

The Board of Governors has established standards for sound fiscal management and a process to monitor and evaluate the financial health of community college districts. Under that process, each district is required to regularly report the status of its financial condition to its governing board and to submit quarterly reports to the Chancellor's Office. The Chancellor is required to review these reports and determine if there is a high probability that the district will need an emergency apportionment from the State or if the district is not in compliance with principles of sound fiscal management.

The Chancellor's Office's primary focus in determining fiscal health and sound fiscal management is the unrestricted general fund. The Chancellor's Office is specifically interested in the unrestricted general fund balance as a percentage of all general fund unrestricted expenditures. The minimum prudent general fund balance percentage is 5%. Other organizations, such as the Government Finance Officers Association (GFOA) consider a prudent balance to be at least two months of regular general fund operation expenditures. For SCCD this would be approximately 15%.

The current Governing Board policy for the District is to maintain at a minimum a fund balance that is equal to 7% 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. The District's unrestricted EFB trend is presented in Table 9.

Table 9: District’s Unrestricted Ending Fund Balance (EFB) Trend

ENDING FUND BALANCE					
Ending Fund Balance as a % of Unrestricted General Fund Expenditures	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Ending Fund Balance	19.4%	19.1%	15.17%	16.2%	19.8%
Governing Board Reserve	7.0%	7.0%	7.0%	7.0%	7.0%

The District’s Governing Board Policy 6210 requires the District to maintain an unrestricted general fund balance equal to no less than 7% of unrestricted general fund expenditures.

The actual (unaudited) FY20-21 unrestricted general fund ending balance is \$17.6 Million or 16.2% of the total FY20-21 unrestricted general fund expenditures. The \$17.6 Million in unrestricted general fund balance identified in unaudited actual results will be carried over in the FY21-22 year as a beginning balance. However, \$7.6 Million of this balance was set aside to fund the required 7% Governing Board reserve for 2020-21, per Governing Board Policy 6210.

Unrestricted General Fund Net Budget

The District’s Adopted Budget for 2021-22 includes a spending plan that is \$5 Million less than projected revenues. Through the District’s utilization of its Unrestricted General Fund beginning balance, actual and planned operating expense reductions and continuing prudent spending at all levels the District will remain fiscally sound and able to support student demand throughout the District. However, the coming years will require careful planning and an ongoing commitment to restrain expenditures in alignment with realistic revenue projections. 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.

Restricted Fund Revenue and Expenses

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. See Appendix G for the Budget by Program.

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 in the

Financial Analysis and Comparison Sheets section of this document.

Restricted funds generated through Federal sources total \$35.7 Million. Funds generated through State sources total \$28.7 Million, and funds generated through local sources total \$5.3 Million. Total restricted general fund revenues total \$69.6 Million.

Restricted General Fund Expenses

Personnel expenses are estimated to make up approximately 29% or \$20.5 Million of total projected District restricted general fund expenses, totaling \$69.6 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.

Other expenses make up 71% or \$49 Million of the total projected restricted general revenue and expenses. These expenses are further broken down into similar components identified within the restricted 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.
- Cafeteria fund is designated to encompass the revenues and expenses derived from the operations of the Cafeteria, Tradewinds Café, Concessions, Time Out Café, and all moneys from pour rights, the sale of food and beverages, and catering services.
- Civic Center fund which contains the revenues and expenses derived from the rental of District facilities.
- Fitness Club fund which contains revenues and expenses generated from the Club operations.

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 found in the Financial Analysis and Comparison Sheets section of this document. 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.

General Obligation Bond Funds

The District has two active Proposition 39 ad valorem general obligation bond elections – Proposition R and Proposition Z.

Proposition R

Measure R, a \$389 Million Proposition 39 ad valorem general obligation bond, was approved by area voters in 2008. The District has issued a total of \$315.4 Million of these bonds and the remaining \$73 Million in bonds are scheduled to be issued this fiscal year. 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 in the Financial Analysis and Comparison Sheets section of this document.

Proposition Z

Measure Z, a \$400 Million Proposition 39 ad valorem general obligation bond, was approved by area voters in 2016. The District has issued a total of \$220 Million of these bonds and the remaining \$180 Million of these are scheduled to be issued this fiscal year. 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 FMP, which have been funded, are listed in the Financial Analysis and Comparison Sheets section of this document.

Capital Projects – Bond Office

A brief description of some of the major projects being funded by bond proceeds in the budget year is provided below.

PERFORMING ARTS CENTER

Total Project Budget: \$70,080,104

Funding Source: Measure Z Bond

Project Vision: The new Performing Arts Center will replace the current Mayan Hall that is almost 50 years old. The Performing Arts Center will house a 500-seat theatre and lobby, a Black Box theatre, instructional laboratories in Theatre Arts and a dedicated Dance studio. The Performance Arts Center compliments the New Wellness and Aquatics Complex and presents an inviting and distinctive campus perspective to the surrounding community as well as serving the students enrolled in these programs with modern facilities.

Impact on Operating Budget: This project continues the recapitalization plan contained in the Facilities Master Plan by replacing the old and energy inefficient performing arts facility, Mayan Hall, which is scheduled to be demolished. The Mayan Hall site will be developed as a campus open space for student events.



STUDENT UNION COMPLEX

Total Project Budget: \$91,562,000

Funding Source: Measure Z Bond

Project Vision: The new Student Union Complex will complete the heart of campus by offering a range of activities and spaces for students to gather, socialize, and interact with their peers. Balancing a number of small discrete spaces with larger flexible spaces will support student and campus programs and activities ranging from quiet study to casual dining, to formal events. Food service and dining are critical elements of a successful Student Union and should take advantage of Chula Vista's benign climate by connecting indoor spaces with outdoor terraces and patios. The new facility will replace the existing Student Union and Cafeteria, as well as consolidate the various programs spread out throughout the Chula Vista campus. Programs such as Cares Hub, Culinary Arts, Learning Communities, Health and Personal Wellness and Veteran Resource Center and Bookstore.

Impact on Operating Budget: This project also continues the recapitalization plan contained in the Facilities Master Plan by replacing two existing old and energy inefficient buildings. Anticipated utility savings and repairs on aging equipment as these older and existing buildings will be demolished to make room for the new single building complex.



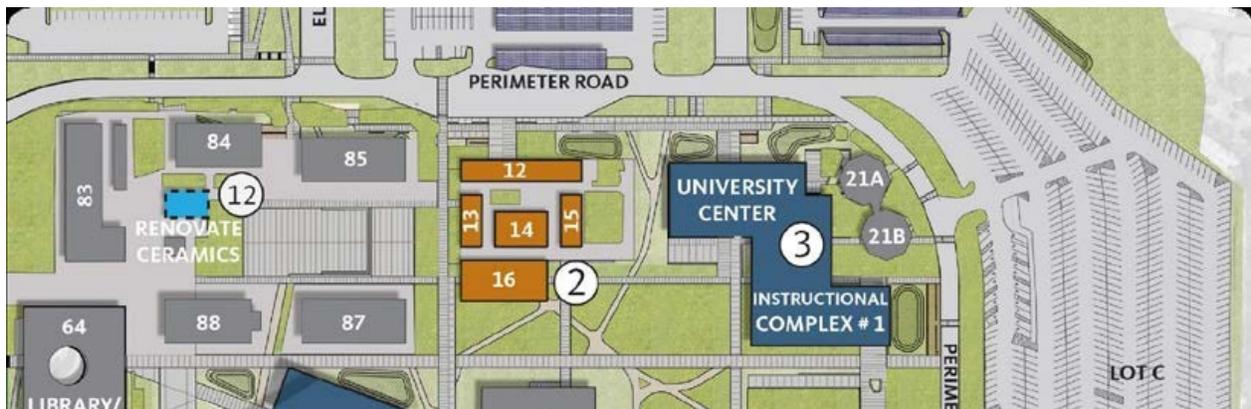
INSTRUCTIONAL BUILDING NO. 1/UNIVERSITY CENTER

Total Project Budget: \$93,989,884

Funding Source: Measure Z Bond

Project Vision: Instructional Building 1, which includes the partnership with universities, will address the demand for highly effective general use instructional space by offering a range of teaching and learning spaces including lecture classrooms, dry laboratories, a mixed-use planetarium, active classrooms for hands-on learning, and spaces for peer-to-peer collaboration and project work. Class labs that support specific academic programs will be coordinated as areas of study are clarified through the College's Guided Pathways Initiative. Faculty offices and support space will be included. In addition, a portion of this building will be designated as a University Center, creating shared use space for both the District and various 4-year university programs. This building will be located in the front of the campus facing Otay Lakes Road.

Impact on Operating Budget: This project also continues the recapitalization plan contained in the Facilities Master Plan by consolidating current instructional and administrative facilities from multiple old and energy inefficient buildings, which will be demolished. The new building will connect to the campus central plant for efficient and centralized climate control.



AUTOMOTIVE TECHNOLOGY (OTAY MESA)

Total Project Budget: \$20,000,977

Funding Source: Measure Z Bond

Project Vision: A new Automotive Technology building is recommended to be relocated from the Chula Vista Campus to the Higher Education Center at Otay Mesa on the available and undeveloped land owned by the District. The new Automotive Technology building will be a one-story building area which will consist of classrooms, high bay teaching labs, student project spaces, workshops for welding and storage for project cars. The facility will incorporate flexibility for the evolving technology including alternative fuel vehicles.

Impact on Operating Budget: This project is an expansion of facilities at the Otay Mesa Higher Education Center and will result in an increase in total cost of ownership for the Otay Mesa campus. At completion of the new, energy efficient and smaller Auto Technology building, the larger and existing auto department at the Chula Vista will be demolished and developed into circulation and parking areas for students.



PUBLIC SAFETY TRAINING CENTER (OTAY MESA)

Total Project Budget: \$25,682,399

Funding Source: Measure Z Bond

Project Vision: The Public Safety Training Center Project at Higher Education Center in Otay Mesa is currently under construction of new facilities for the Police, Fire, and Emergency Medical Technician (EMT)-Paramedic programs. New facilities include: Multi-bay Apparatus Building to house the emergency vehicles for all three programs; Storage Building to store equipment for all three programs; Multi-Purpose Instructional Building to include office space, classroom space, restroom/locker rooms, police simulator space, and a fitness training space; Scenario Apartment Simulator for police and EMT/paramedic simulated scenario training; Training Tower Building – a multi-story fire tower for live fire training; and Renovated Track – renovation of the existing track for the police obstacle course/fitness area.

Impact on Operating Budget: Previous programed estimate of \$29.3 Million has been reduced to \$25.6 Million. This facility will increase the total cost of ownership. It is not replacing existing older buildings. These buildings will add to the total assignable square footage.



LANDSCAPE NURSERY TECHNOLOGY

Total Project Budget: \$29,728,960

Funding Source: Measure Z Bond

Project Vision: The South Bay Botanical Gardens (SBBG) and associated Landscape and Nursery Technology program will be modernized and refurbished with permanent, dedicated instructional spaces. Mature, stately, and significant specimens comprise the Botanical Garden's outdoor living lab, and hardscape improvements will facilitate accessibility for students and visitors. In addition to new green house and shop space, new class labs will provide discipline-specific teaching and learning settings that work in concert with the outdoor resources of the Botanical Gardens.

The programming outline for the project has placement of buildings, classrooms, laboratories, gardens spaces, elements within the SBBG and a community room that will serve as the Governing Board Meeting Room. Construction for this project includes four acres of site improvements, preserving delicate landscape species.

Impact on Operating Budget: Increased facilities maintenance and reduction in utility costs. The buildings are designed to be highly energy efficient as compared to the aged and temporary buildings they are replacing.



OPERATIONS & WAREHOUSE RELOCATION

Total Project Budget: \$40,686,596

Funding Source: Measure R & Z Bond

Project Vision: Redeveloping the southeast portion of campus as a consolidated Facilities Operations, Maintenance and Grounds complex will centralize campus services in a location that is remote from areas of concentrated student activity, yet conveniently accessed by the parameter ring road. This new facility will improve the working environment for all Facilities, Operations and Planning departments.

The Landscape Nursery Technology remodel will also create a joint use of raw materials with the Grounds department.

Impact on Operating Budget: The new facility is designed for the most efficient use of conditioned space and storage facilities. This project also continues the recapitalization plan contained in the Facilities Master Plan by replacing 1960's era buildings which will be demolished when this project is completed. The buildings are designed to be highly energy efficient as compared to the existing aged buildings.



INFORMATIONAL TECHNOLOGY DATA CENTER

Total Project Budget: \$29,817,462

Funding Source: Measure R Bond - \$25,515,127 (Construction and Equipment)
Measure Z Bond - \$4,302,299 (Preliminary Planning and Design)

Project Vision: The Informational Technology Data Center will provide a state-of-the-art network center to support the increased technology needs of the District. This building will be able to provide a dedicated assembly and storage area for this department.

Impact on Operating Budget: Note: Previous programmed estimate of \$25.6 Million was increased to \$29.8 Million. Project consolidates the Informational Technology department from multiple offices throughout the Chula Vista campus. Building is designed with a solar array and other sustainability features including light harvesting and a zoned space conditioning plan. Building will be connected to the campus central plant and new onsite generator.



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 sale of student activity cards and the proceeds are used to support students and the operational costs of the ASO.

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; the fee does 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.

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.

Student Success and Completion Grant Funds

The Student Success Completion Grant (SSCG) is a State grant provided to students to help offset their total cost of community college attendance. It incentivizes students to enroll at least full time, supporting on-time completion of their program of study. To be eligible, students must be receiving the Cal Grant B or C, maintain satisfactory academic progress, and have remaining financial aid eligibility. This grant is contingent upon State funding.

Other Post-Employment Benefits

The District maintains specific benefits for retirees based on employee 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.

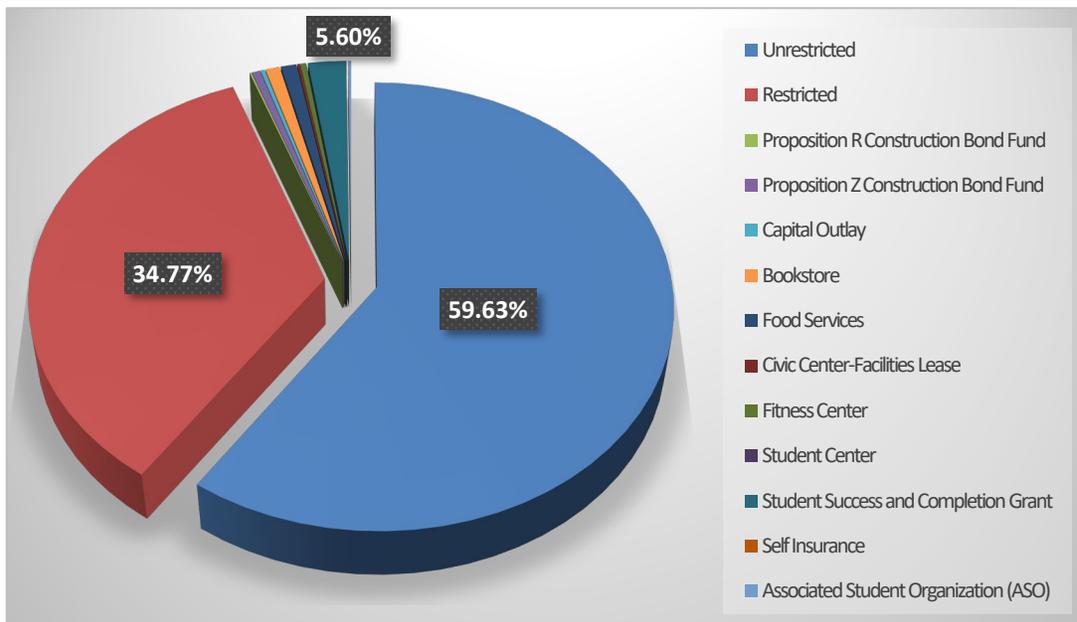
Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public 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.

The District commissions full actuarial valuations as required by GASB 75 Report for Compliance. For accounting purposes, the District reflects a combination of the OPEB expense from the valuation report and the actual amounts expended. The District's funding contribution is not mandated by the valuation report.

Financial Analysis and Comparison Sheets

**Southwestern Community College District
FY 2021-22 Adopted Budget
Summary of Budgeted Revenue - All District Funds**

	2021-22 Tentative Budget	2021-22 Adopted Budget
General Fund:		
Unrestricted	\$ 110,658,409	\$ 119,421,580
Restricted	46,871,915	69,641,418
Total General Fund	\$ 157,530,324	\$ 189,062,998
Other Funds:		
Proposition R Construction Bond Fund	\$ 225,000	\$ 225,000
Proposition Z Construction Bond Fund	1,000,000	1,000,000
Capital Outlay	500,000	500,000
Bookstore	1,720,549	1,720,549
Food Services	1,879,057	1,879,057
Civic Center-Facilities Lease	300,000	300,000
Fitness Center	676,061	676,061
Student Center	3,072	3,072
Student Success and Completion Grant	4,570,538	4,570,538
Self Insurance	14,500	14,500
Associated Student Organization (ASO)	330,000	330,000
Total Other Funds	\$ 11,218,777	\$ 11,218,777
Total Budgeted Revenue	\$ 168,749,101	\$ 200,281,775



**Southwestern Community College District
FY 2021-22 Adopted Budget
General Fund Summary**

	Unrestricted Funds	Restricted Funds	Total All General Funds
Revenue			
Federal	\$ 106,600	\$ 35,724,341	\$ 35,830,941
State	73,898,296	28,655,210	102,553,506
Local	45,416,684	5,261,867	50,678,551
Total Revenue	\$ 119,421,580	\$ 69,641,418	\$ 189,062,998
Expenses			
Academic Salaries	\$ 45,459,415	\$ 6,091,054	\$ 51,550,469
Classified Salaries	25,334,792	9,555,011	34,889,803
Employee Benefits	30,824,220	4,867,451	35,691,671
Vacant Position Savings (Net)	(3,714,079)	-	(3,714,079)
Total Personnel Expenses	\$ 97,904,348	\$ 20,513,516	\$ 118,417,864
Supplies and Materials	\$ 2,131,738	\$ 12,431,294	\$ 14,563,032
Other Operating Expenses and Services	11,112,452	29,389,658	40,502,110
Capital Outlay	140,520	107,300	247,820
Other Outgo and Transfers	3,137,051	7,199,650	10,336,701
Total Other Expenses	\$ 16,521,761	\$ 49,127,902	\$ 65,649,663
Total Expenses	\$ 114,426,109	\$ 69,641,418	\$ 184,067,527
Surplus (Deficit)	\$ 4,995,471	\$ -	\$ 4,995,471

**Southwestern Community College District
FY 2021-22 Adopted Budget
Unrestricted General Fund Ending Balance Summary**

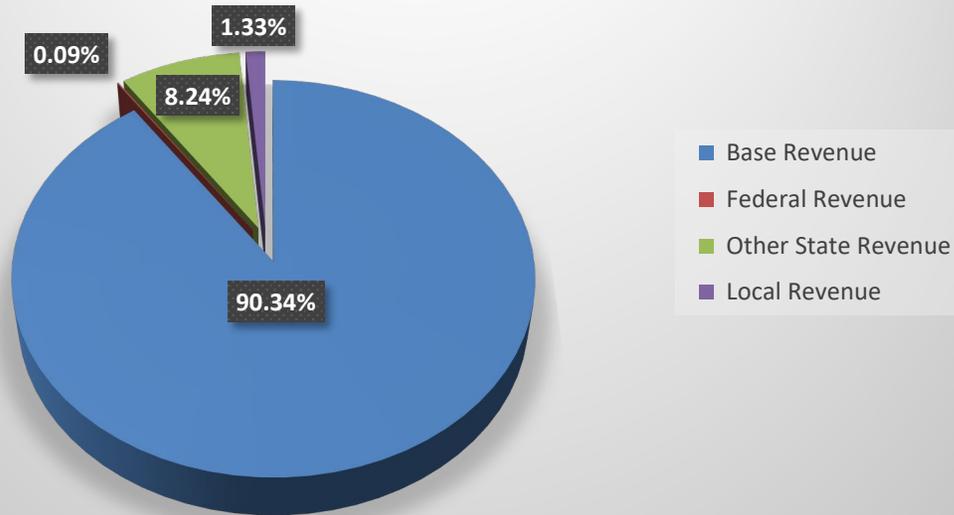
	2018-19	2019-20	2020-21	2021-22
	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget
SUMMARY OF OPERATIONS:				
Beginning Balance	\$ 18,896,332	\$ 19,885,900	\$ 16,845,531	\$ 17,622,789
Adjustments	-	-	-	-
Adjusted Beginning Balance	\$ 18,896,332	\$ 19,885,900	\$ 16,845,531	\$ 17,622,789
Income	\$ 105,098,215	\$ 107,992,393	\$ 109,741,517	\$ 119,421,580
Transfers Between Restricted and Unrestricted	-	-	-	-
Total Income	\$ 105,098,215	\$ 107,992,393	\$ 109,741,517	\$ 119,421,580
Total Funds Available for Distribution	\$ 123,994,547	\$ 127,878,293	\$ 126,587,048	\$ 137,044,369
Less Expenditures	104,108,647	111,032,762	108,964,259	114,426,109
Adjustments / Revisions	-	-	-	-
Total Ending Balance	<u>\$ 19,885,900</u>	<u>\$ 16,845,531</u>	<u>\$ 17,622,789</u>	<u>\$ 22,618,260</u>

ANALYSIS OF ENDING BALANCE:

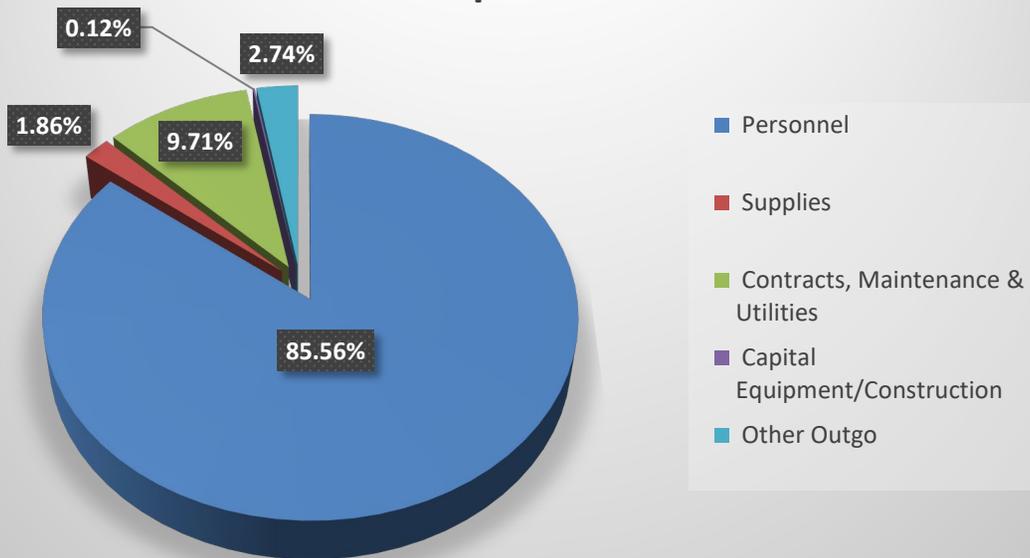
Total Ending Balance	\$ 19,885,900	\$ 16,845,531	\$ 17,622,789	\$ 22,618,260
Less Reserve for FT Faculty Hiring	-	-	-	(3,297,298)
Less Governing Board Reserve	(7,287,605)	(7,772,293)	(7,627,498)	(8,009,828)
Available Funds	<u>\$ 12,598,295</u>	<u>\$ 9,073,237</u>	<u>\$ 9,995,291</u>	<u>\$ 11,311,134</u>

Southwestern Community College District
FY 2021-22 Adopted Budget
Unrestricted General Fund Revenue and Expense

Unrestricted General Fund
Revenue Sources



Unrestricted General Fund
Expense



**Southwestern Community College District
FY 2021-22 Adopted Budget
Unrestricted General Fund Balance Roll-up**

Description	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
Federal	\$ 257,016	\$ 132,092	\$ 108,480	\$ 106,600	\$ 106,600
State	67,551,428	68,775,253	69,517,442	70,279,868	73,898,296
Local	37,289,771	39,085,048	40,115,596	40,271,940	45,416,684
Total Revenue	<u>\$ 105,098,215</u>	<u>\$ 107,992,393</u>	<u>\$ 109,741,518</u>	<u>\$ 110,658,409</u>	<u>\$ 119,421,580</u>
Expenses					
Academic Salaries	\$ 43,796,550	\$ 46,494,326	\$ 45,744,684	\$ 46,514,508	\$ 45,459,415
Classified Salaries	23,677,184	24,481,384	22,831,724	25,533,745	25,334,792
Employee Benefits	23,288,802	25,622,796	26,640,490	27,375,854	29,324,680
Vacant Positions - Savings	-	-	-	(2,270,021)	(3,714,079)
SERP Premiums	-	1,166,810	1,777,719	1,166,810	1,499,540
Hazard Pay	-	48,706	572,700	-	-
Total Personnel Expenses	<u>\$ 90,762,536</u>	<u>\$ 97,814,022</u>	<u>\$ 97,567,317</u>	<u>\$ 98,320,896</u>	<u>\$ 97,904,348</u>
Supplies and Materials	\$ 1,856,496	\$ 1,308,124	\$ 1,676,369	\$ 1,933,738	\$ 2,131,738
Other Operating Expenses and Services	10,031,858	9,593,124	8,242,517	11,043,852	11,112,452
Capital Outlay	261,433	87,224	237,346	140,520	140,520
Other Outgo	1,196,324	2,230,268	1,240,710	2,487,051	3,137,051
Total Other Expenses	<u>\$ 13,346,111</u>	<u>\$ 13,218,740</u>	<u>\$ 11,396,942</u>	<u>\$ 15,605,160</u>	<u>\$ 16,521,761</u>
Total Expenses	<u>\$ 104,108,647</u>	<u>\$ 111,032,762</u>	<u>\$ 108,964,259</u>	<u>\$ 113,926,056</u>	<u>\$ 114,426,109</u>
Excess (Deficit)	<u>\$ 989,568</u>	<u>\$ (3,040,369)</u>	<u>\$ 777,259</u>	<u>\$ (3,267,647)</u>	<u>\$ 4,995,471</u>
Beginning Fund Balance	\$ 18,896,332	\$ 19,885,900	\$ 16,845,531	\$ 17,622,790	\$ 17,622,790
Excess (Deficit)	989,568	(3,040,369)	777,259	(3,267,647)	4,995,471
Adjustments	-	-	-	-	-
Ending Fund Balance	<u>\$ 19,885,900</u>	<u>\$ 16,845,531</u>	<u>\$ 17,622,790</u>	<u>\$ 14,355,143</u>	<u>\$ 22,618,261</u>
Ending Fund Balance	\$ 19,885,900	\$ 16,845,531	\$ 17,622,790	\$ 14,355,143	\$ 22,618,261
Reserve for Full-Time Faculty Hiring	-	-	-	-	(3,297,298)
Governing Board Reserve	(7,287,605)	(7,772,293)	(7,627,498)	(7,974,824)	(8,009,828)
Remaining Fund Balance	<u>\$ 12,598,295</u>	<u>\$ 9,073,237</u>	<u>\$ 9,995,292</u>	<u>\$ 6,380,319</u>	<u>\$ 11,311,136</u>
Governing Board Reserve as % of Total Expenses	7.0%	7.0%	7.0%	7.0%	7.0%
Ending Fund Balance as % of Total Expenses	19.10%	15.17%	16.17%	12.60%	19.77%

**Southwestern Community College District
FY 2021-22 Adopted Budget
Unrestricted General Fund Revenue**

Description	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
Principal Apportionment, Faculty Hiring and EPA	\$ 61,417,626	\$ 61,078,050	\$ 60,981,561	\$ 63,355,682	\$ 63,897,449
Tax Relief Subvention	175,744	181,128	-	164,074	164,074
Tax Allocation, Secured	26,077,045	27,719,589	29,049,698	32,291,598	35,081,270
Supplemental Tax	686,585	656,683	643,609	696,288	696,288
Tax Allocation, Unsecured	821,717	859,672	904,369	792,150	792,150
Enrollment Fees	4,725,185	4,695,487	4,777,700	4,500,050	6,855,121
Redevelopment and Residual	1,646,169	1,796,755	2,078,863	401,818	401,818
Total Base Revenue	<u>\$ 95,550,071</u>	<u>\$ 96,987,364</u>	<u>\$ 98,435,800</u>	<u>\$ 102,201,660</u>	<u>\$ 107,888,170</u>
Job Development	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Federal Work Study Admin Allowance	22,231	21,541	7,457	16,800	16,800
Pell Admin Allowance	34,015	39,305	33,360	28,000	28,000
SEOG Admin Allowance	25,729	26,366	42,663	16,800	16,800
Federal Other	150,041	19,880	-	20,000	20,000
Total Federal Revenue	<u>\$ 257,016</u>	<u>\$ 132,092</u>	<u>\$ 108,480</u>	<u>\$ 106,600</u>	<u>\$ 106,600</u>
California College Promise Grant (2%)	\$ 273,803	\$ 246,727	\$ 239,018	\$ 246,727	\$ 282,706
Part Time Faculty Allocation and Office Hours	-	353,440	462,523	297,492	438,096
Lottery Proceeds	1,957,659	2,520,299	2,755,688	1,950,000	2,367,575
Mandated Block Grant	423,545	443,863	428,015	448,864	445,482
Full-Time Faculty Hiring	350,599	591,549	591,549	591,549	2,045,149
Other State Revenue	2,952,452	3,360,197	4,059,088	3,225,480	4,257,765
Other State Revenue	<u>\$ 5,958,058</u>	<u>\$ 7,516,075</u>	<u>\$ 8,535,881</u>	<u>\$ 6,760,112</u>	<u>\$ 9,836,773</u>
Interest Income	\$ 898,704	\$ 624,568	\$ 251,354	\$ 300,000	\$ 300,000
Other Student Fees	254,171	91,554	84,291	119,708	119,708
Tuition Fees	1,084,790	1,297,701	1,175,249	1,120,329	1,120,329
Local - Child-Care and Other	888,847	1,343,039	1,150,462	50,000	50,000
Other Local Revenue	<u>\$ 3,333,070</u>	<u>\$ 3,356,862</u>	<u>\$ 2,661,356</u>	<u>\$ 1,590,037</u>	<u>\$ 1,590,037</u>
Total Revenue	<u>\$ 105,098,215</u>	<u>\$ 107,992,393</u>	<u>\$ 109,741,517</u>	<u>\$ 110,658,409</u>	<u>\$ 119,421,580</u>

Southwestern Community College District
FY 2021-22 Adopted Budget
Unrestricted General Fund Expense

Object	Description	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
511	Instructional Salaries	\$ 17,495,055	\$ 18,131,975	\$ 17,458,312	\$ 14,225,980	\$ 13,414,364
512	Non-Inst Salaries, Contract	8,946,173	8,955,327	10,841,893	14,338,423	14,094,946
513	Instructional Salaries, Other	16,528,580	18,424,641	16,620,924	16,964,601	16,964,601
514	Non-Inst Salaries, Other	826,742	982,382	823,555	985,504	985,504
	Academic Salaries	\$ 43,796,550	\$ 46,494,326	\$ 45,744,684	\$ 46,514,508	\$ 45,459,415
521	Non-Inst Salaries, Full-time	\$ 18,770,166	\$ 19,485,367	\$ 18,424,228	\$ 21,730,451	\$ 21,574,516
522	Instructional Salaries	2,125,619	2,010,351	2,326,917	2,519,886	2,476,868
523	Non-Inst Salaries, Other	1,983,219	2,186,055	897,637	494,946	494,946
524	Instructional Aides	798,180	799,612	610,242	788,462	788,462
	Non-Academic Salaries	\$ 23,677,184	\$ 24,481,384	\$ 22,259,024	\$ 25,533,745	\$ 25,334,792
531	State Teachers Retirement	\$ 9,207,844	\$ 9,792,412	\$ 11,209,285	\$ 7,847,344	\$ 7,668,822
532	PERS	3,756,549	4,419,692	-	4,295,271	5,080,068
533	Social Security	2,370,192	2,515,758	2,545,045	2,130,236	2,353,403
534	Health & Welfare Benefits	6,516,653	7,380,266	7,666,292	7,095,370	7,095,370
535	State Unemployment Insurance	113,341	127,061	85,925	831,782	856,849
536	Worker's Compensation Insur	1,324,223	1,387,607	1,835,948	1,950,371	2,012,404
	On-Behalf	-	-	3,870,695	3,225,480	4,257,765
	Employee Benefits	\$ 23,288,802	\$ 25,622,796	\$ 27,213,190	\$ 27,375,854	\$ 29,324,680
	Hazard Pay	\$ -	\$ 48,706	\$ 572,700	\$ -	\$ -
500	Vacant Positions - Savings	-	-	-	(2,270,021)	(3,714,079)
501	SERP Premiums	-	1,166,810	1,777,719	1,166,810	1,499,540
	Total Personnel	\$ 90,762,536	\$ 97,814,022	\$ 97,567,317	\$ 98,320,896	\$ 97,904,348
541	Text Books, First-aid and Software	\$ 70,529	\$ 78,705	\$ 120,216	\$ 109,188	\$ 109,188
542	Books and Manuals	28,631	13,864	50,779	53,127	53,127
543	Instructional Supplies	541,581	366,314	814,595	384,314	384,314
544	Non-Instructional Supplies	1,215,606	849,091	690,779	1,386,809	1,584,809
545	Repair Supplies and Cash Short	149	149	-	300	300
	Supplies and Materials	\$ 1,856,496	\$ 1,308,124	\$ 1,676,369	\$ 1,933,738	\$ 2,131,738
551	Contract Services	\$ 1,442,758	\$ 1,355,555	\$ 1,921,362	\$ 1,549,064	\$ 1,549,064
552	Travel and Business Related	517,574	517,439	232,710	685,640	694,640
553	Dues and Memberships	147,329	182,947	201,313	273,682	273,682
554	Insurance	824,449	825,263	178,852	885,000	885,000
555	Utilities	3,016,157	2,895,615	2,076,379	2,962,547	2,962,547
556	Maintenance Contracts	3,023,319	2,926,762	2,753,813	2,983,250	2,990,850
557	Audit, Legal and Election	847,853	600,450	818,523	977,000	977,000
558	Bank Fees and Postage	365,128	422,657	355,944	817,669	869,669
559	Indirect Expenses (Contra)	(152,709)	(133,564)	(296,379)	(90,000)	(90,000)
	Other Operating Expenses and Services	\$ 10,031,858	\$ 9,593,124	\$ 8,242,517	\$ 11,043,852	\$ 11,112,452
561	Sites and Improvements					
563	Library Books	\$ 69,280	\$ 65,483	\$ 182,787	\$ 103,600	\$ 103,600
564	Equipment	192,153	21,741	54,559	36,920	36,920
	Capital Outlay	\$ 261,433	\$ 87,224	\$ 237,346	\$ 140,520	\$ 140,520
572	Travel and Business Related	\$ (18,577)	\$ -	\$ -	\$ -	\$ -
573	Other Outgo / Transfer	1,128,751	1,921,622	932,501	1,700,000	1,700,000
575	Grants and Waivers	116,353	119,446	115,744	1,000	1,000
576	Student Aid	(28,591)	99,370	192,870	217,200	217,200
579-1	Contingency	(1,612)	89,830	(405)	568,851	1,218,851
579-2	Program Review Initiatives	-	-	-	-	-
	Other Outgo	\$ 1,196,324	\$ 2,230,268	\$ 1,240,710	\$ 2,487,051	\$ 3,137,051
	Total Other Expenses	\$ 13,346,111	\$ 13,218,740	\$ 11,396,942	\$ 15,605,160	\$ 16,521,761
	Total Expenses	\$ 104,108,647	\$ 111,032,762	\$ 108,964,259	\$ 113,926,056	\$ 114,426,109

**Southwestern Community College District
FY 2021-22 Adopted Budget
Unrestricted Budget Expense Comparison**

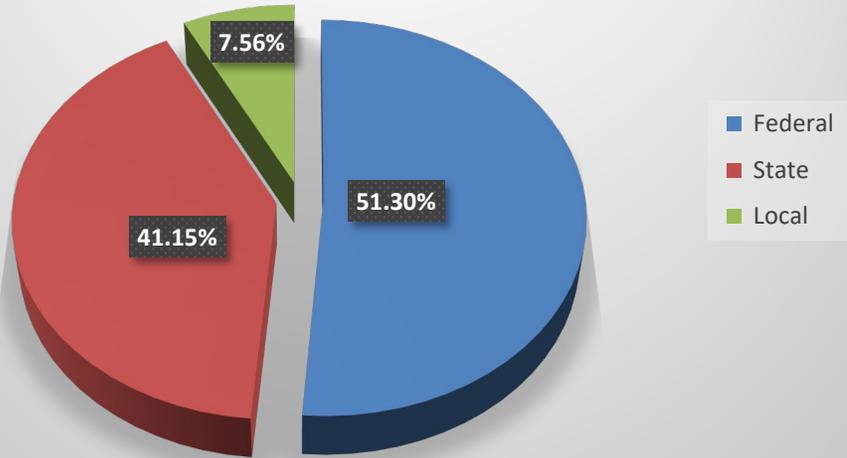
	2020-21 Unaudited Actuals \$	2020-21 Unaudited Actuals %	2021-22 Adopted Budget \$	2021-22 Adopted Budget %	Change From Prior Year \$
Expenses					
Academic Salaries	\$ 45,744,684	42.0%	\$ 45,459,415	39.7%	\$ (285,269)
Classified Salaries	22,831,724	21.0%	25,334,792	22.1%	2,503,068
Employee Benefits	27,213,191	25.0%	29,324,680	25.6%	2,111,489
Vacant Positions - Savings (Net of SERP)	1,777,719	-1.0%	(2,214,539)	-1.0%	(3,992,258)
Total Personnel Expenses	\$ 97,567,318	86.9%	\$ 97,904,348	86.5%	\$ 337,030
Supplies and Materials	\$ 1,676,369	1.5%	\$ 2,131,738	1.9%	\$ 455,369
Other Operating Expenses and Services	8,242,517	7.6%	11,112,452	9.7%	2,869,934
Capital Outlay	237,346	0.2%	140,520	0.1%	(96,826)
Other Outgo	1,240,710	1.1%	3,137,051	2.7%	1,896,341
Total Other Expenses	\$ 11,396,942	10.5%	\$ 16,521,761	14.4%	\$ 5,124,819
Total Unrestricted Expenses	\$ 108,964,260	100%	\$ 114,426,109	100%	\$ 5,461,849

**Southwestern Community College District
FY 2021-22 Adopted Budget
Restricted Funds Ending Balance Summary**

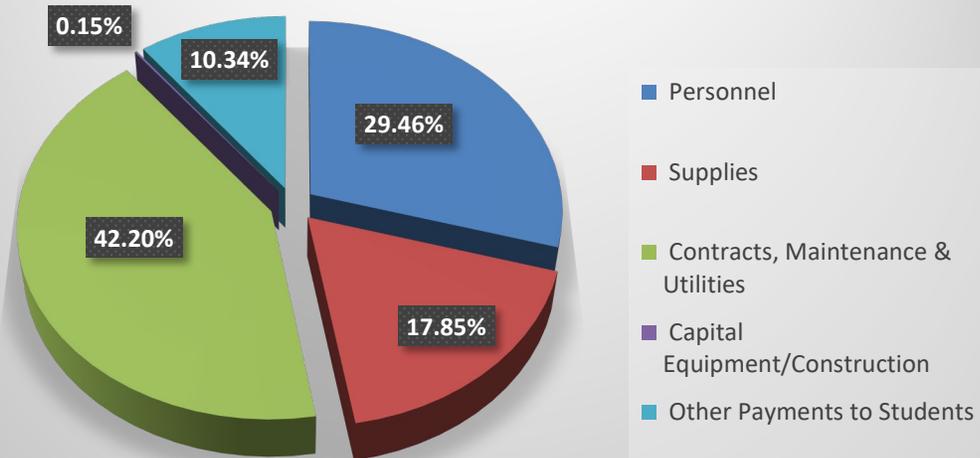
	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget
SUMMARY OF OPERATIONS:				
Beginning Balance	\$ 1,303,175	\$ 1,028,124	\$ 826,450	\$ 568,124
Adjustments	-	-	-	-
Adjusted Beginning Balance	\$ 1,303,175	\$ 1,028,124	\$ 826,450	\$ 568,124
Income	\$ 26,251,716	\$ 29,949,197	\$ 40,890,734	\$ 69,641,418
Transfers Between Restricted and Unrestricted	1,154,439	1,346,587	2,007,920	-
Total Income	\$ 27,406,155	\$ 31,295,784	\$ 42,898,654	\$ 69,641,418
Total Funds Available for Distribution	\$ 28,709,330	\$ 32,323,908	\$ 43,725,104	\$ 70,209,542
Less Expenditures	27,681,206	31,497,458	43,156,980	69,641,418
Total Ending Balance	\$ 1,028,124	\$ 826,450	\$ 568,124	\$ 568,124

Southwestern Community College District
FY 2021-22 Adopted Budget
Restricted Income and Expense

Restricted General Fund
Revenue Sources



Restricted General Fund
Expense



Southwestern Community College District
FY 2021-22 Adopted Budget
Restricted Revenue and Expense

Object	Description	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
481	Federal Revenue	\$ 4,137,363	\$ 6,023,804	\$ 17,871,818	\$ 23,274,461	\$ 35,724,341
486	State Revenue	18,572,192	21,610,094	21,241,504	19,635,587	28,655,210
488	Local Revenue	4,696,600	3,661,886	3,785,332	3,961,867	5,261,867
	Total Revenue	<u>\$ 27,406,155</u>	<u>\$ 31,295,784</u>	<u>\$ 42,898,654</u>	<u>\$ 46,871,915</u>	<u>\$ 69,641,418</u>
511	Instructional Salaries	\$ 192,569	\$ 142,704	\$ 143,464	\$ 128,185	\$ 128,185
512	Non-Inst Salaries, Contract	3,174,052	3,549,101	3,270,917	3,420,213	3,420,213
513	Instructional Salaries, Other	452,229	1,370,027	1,079,763	345,420	345,420
514	Non-Inst Salaries, Other	1,345,481	1,797,695	1,800,526	2,197,236	2,197,236
	Academic Salaries	<u>\$ 5,164,331</u>	<u>\$ 6,859,527</u>	<u>\$ 6,294,671</u>	<u>\$ 6,091,054</u>	<u>\$ 6,091,054</u>
521	Non-Inst Salaries, Full-time	\$ 5,732,154	\$ 6,305,983	\$ 6,473,299	\$ 7,716,740	\$ 7,716,740
522	Instructional Aides	2,735,887	-	-	-	-
523	Non-Inst Salaries, Other	721,087	2,645,451	4,335,671	1,421,055	1,421,055
524	Hourly Aides	-	607,293	356,853	417,216	417,216
	Non-Academic Salaries	<u>\$ 9,189,128</u>	<u>\$ 9,558,727</u>	<u>\$ 11,165,823</u>	<u>\$ 9,555,011</u>	<u>\$ 9,555,011</u>
531	Retirement	\$ 2,204,578	\$ 2,742,408	\$ 2,889,856	\$ 2,896,241	\$ 2,414,274
533	Social Security and Medicare	701,131	748,222	820,463	693,261	693,261
534	Health and Welfare	1,191,118	1,327,415	1,477,223	1,379,021	1,379,021
535	State Unemployment Insurance	6,777	7,055	10,148	16,141	16,141
536	Worker's Compensation Insurance	427,706	479,400	517,381	364,754	364,754
	Employee Benefits	<u>\$ 4,531,310</u>	<u>\$ 5,304,500</u>	<u>\$ 5,715,071</u>	<u>\$ 5,349,418</u>	<u>\$ 4,867,451</u>
	Total Personnel	<u>\$ 18,884,769</u>	<u>\$ 21,722,753</u>	<u>\$ 23,175,565</u>	<u>\$ 20,995,483</u>	<u>\$ 20,513,516</u>
541	Text Books	\$ 11,008	\$ 21,771	\$ 24,484	\$ 30,697	\$ 30,697
542	Books or Manuals	12,969	194	-	500	500
543	Supplies	1,366,375	1,303,676	1,410,909	1,663,671	1,763,671
544	Subscriptions and Minor Equipment	563,319	696,594	850,834	5,044,245	10,626,426
545	Other Miscellaneous	1,515	281	-	10,000	10,000
	Supplies and Materials	<u>\$ 1,955,186</u>	<u>\$ 2,022,517</u>	<u>\$ 2,286,227</u>	<u>\$ 6,749,113</u>	<u>\$ 12,431,294</u>
551	Contract Services	\$ 3,128,882	\$ 4,499,211	\$ 7,391,488	\$ 10,085,566	\$ 27,654,855
552	Travel and Business Related	800,927	653,632	311,231	916,363	916,363
553	Dues and Memberships	13,435	9,937	13,846	10,089	10,089
554	Insurance	54,267	54,014	53,584	68,000	68,000
555	Utilities	629,021	8,493	3,804	21,342	21,342
556	Contracts - Maintenance & Software	54,900	162,385	133,054	83,575	83,575
557	Employee Ads	27,531	85,617	30,608	25,000	25,000
558	Postage/Bond/Other	4,003	826	85	320	320
559	Indirect and Other Expenses	146,214	131,436	296,379	610,114	610,114
	Other Operating Expenses and Services	<u>\$ 4,859,180</u>	<u>\$ 5,605,551</u>	<u>\$ 8,234,079</u>	<u>\$ 11,820,369</u>	<u>\$ 29,389,658</u>
563	Books	\$ 12,308	\$ 1,197	\$ -	\$ -	\$ -
564	Equipment	480,175	482,112	459,973	107,300	107,300
	Capital Outlay	<u>\$ 492,483</u>	<u>\$ 483,309</u>	<u>\$ 459,973</u>	<u>\$ 107,300</u>	<u>\$ 107,300</u>
575	Student Financial Aid	\$ 236,594	\$ 149,860	\$ 5,508,179	\$ 5,005,000	\$ 5,005,000
576	Other Payments to Students	1,252,994	1,513,469	3,492,957	2,194,650	2,194,650
	Other Outgo	<u>\$ 1,489,588</u>	<u>\$ 1,663,328</u>	<u>\$ 9,001,136</u>	<u>\$ 7,199,650</u>	<u>\$ 7,199,650</u>
	Total Other Expenses	<u>\$ 8,796,437</u>	<u>\$ 9,774,705</u>	<u>\$ 19,981,415</u>	<u>\$ 25,876,432</u>	<u>\$ 49,127,902</u>
	Total Expenses	<u>\$ 27,681,206</u>	<u>\$ 31,497,458</u>	<u>\$ 43,156,980</u>	<u>\$ 46,871,915</u>	<u>\$ 69,641,418</u>
	Excess Revenue / (Deficit)	<u>\$ (275,051)</u>	<u>\$ (201,674)</u>	<u>\$ (258,326)</u>	<u>\$ -</u>	<u>\$ -</u>

**Southwestern Community College District
FY 2021-22 Adopted Budget
Detail of Restricted Income**

	Institutional Effectiveness	Student Access	Student Equity and Access	Student Success and Community	Grand Total
Federal					
American Rescue Plan Act (ARPA)	-	-	-	17,117,013	17,117,013
CARES-COVID Institutional	-	-	-	467,275	467,275
Child Care Access Parents in School (CCAMPIS)	-	149,900	-	-	149,900
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)	-	-	-	8,855,157	8,855,157
Defense Logistics Agency	-	592,644	-	-	592,644
Federal Work Study CV Campus	-	-	436,400	-	436,400
Fresh Success Program	-	-	140,000	-	140,000
Math Persistence Inquiry Equity	-	-	-	195,939	195,939
Mentored Pathways	-	-	-	766,168	766,168
Minority Student Institution	-	-	1,982,656	-	1,982,656
Perkins	-	-	-	1,140,547	1,140,547
SBDC CARES Act	-	-	-	2,196,062	2,196,062
Small Business Administration Grant	-	-	-	1,404,866	1,404,866
Veterans Reporting Fees	-	18,000	-	-	18,000
Women's Business Center	-	-	-	84,087	84,087
Workability Program DPT Rehab	-	-	-	177,627	177,627
TOTAL FEDERAL	-	760,544	2,559,056	32,404,741	35,724,341
State					
Access to Print and Electronic Info	-	-	-	11,498	11,498
Basic Needs	-	-	435,000	-	435,000
BFAP Financial Aid Capacity	-	-	-	682,929	682,929
Boating Waterways Grant	-	-	-	40,000	40,000
Business and Economic Development (GO-Biz)	-	-	-	1,227,983	1,227,983
California College Promise	-	-	-	860,159	860,159
California Work Opportunities and Responsibility for Kids (CALWORKS)	-	-	-	506,569	506,569
Cooperative Agencies for Education (CARE)	-	-	261,639	-	261,639
Culturally Competent Development	-	-	290,000	-	290,000
Deaf and Hard of Hearing	-	-	-	34,084	34,084
Developing Effective Bilingual Educators with Resources (DEBER)	-	-	-	48,268	48,268
DSPS Programs and Services	-	-	-	1,774,970	1,774,970
Deferred Maintenance	6,000,000	-	-	-	6,000,000
Extended Opportunities Program and Services (EOPS)	-	-	-	2,207,504	2,207,504
Financial and Technology	-	-	-	56,616	56,616
Guided Pathways	-	-	-	162,484	162,484
HR Staff Diversity	50,000	-	-	-	50,000
Nursing Education	-	-	-	200,190	200,190
Physical Plant and Institutional Support	-	-	580,190	-	580,190
Proposition 20 (Lottery Funds)	-	-	-	771,574	771,574
Puente	-	-	105,850	-	105,850
Strong Workforce	-	-	-	2,238,971	2,238,971
Student Equity and Achievement	-	-	5,900,436	-	5,900,436
Student Retention and Enrollment	-	-	-	1,450,000	1,450,000
Technical Assistance Expansion Program	-	-	-	1,915,575	1,915,575
Temporary Assistance for Needy Families (TANF)	-	-	-	79,979	79,979
Umoja	-	-	71,000	-	71,000
Undocumented Resource Liaisons	-	-	-	127,021	127,021
Veterans Resource Center	-	-	-	564,721	564,721
TOTAL STATE	6,050,000	-	7,644,115	14,961,095	28,655,210
Local					
Automotive Technology	-	-	12,000	-	12,000
Auxiliary-Foundation	-	-	481,052	-	481,052
CA Women's Business Open for Business	-	-	1,300,000	-	1,300,000
Cash Match Lead Center	-	-	-	30,000	30,000
Fee Based Classes	260,814	-	-	-	260,814
Health Services	1,037,880	-	-	-	1,037,880
HEC National City	20,000	-	-	-	20,000
Local Sponsors	165,333	-	-	-	165,333
Parking Funds	1,700,000	-	-	-	1,700,000
Pay Per Print ASC	200,000	-	-	-	200,000
SWC Dreamer Resource Ctr Grant	-	-	-	54,788	54,788
TOTAL LOCAL	3,384,027	-	1,793,052	84,788	5,261,867
TOTAL RESTRICTED INCOME	9,434,027	760,544	11,996,223	47,450,624	69,641,418
	13.55%	1.09%	17.23%	68.14%	100.00%

**Southwestern Community College District
FY 2021-22 Adopted Budget
Proposition R Bond Funds**

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
9720 Beginning Fund Balance	\$ 46,536,211	\$ 4,693,495	\$ 24,868	\$ 25,250,287	\$ 25,250,287
Income					
Interest	\$ 785,788	\$ 30,012	\$ 312,627	\$ 225,000	\$ 225,000
Local Miscellaneous Income	-	-	-	-	-
Sale of Bond Proceeds	-	-	24,912,792	-	-
Settlements	-	-	-	-	-
Total Income	<u>\$ 785,788</u>	<u>\$ 30,012</u>	<u>\$ 25,225,419</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>
Expenses					
2000 Construction Hourly Salaries	\$ 67,089	\$ 3,529	\$ -	\$ -	\$ -
3000 Construction Benefits	22,684	378	-	-	-
4000 Supplies	-	4,694,732	-	-	400,000
5000 Operations	-	-	-	-	7,100,000
6000 Capital Outlay / Renovation	42,538,731	-	-	15,178,868	17,975,287
7000 Transfers Out	-	-	-	-	-
Total Expenses	<u>\$ 42,628,504</u>	<u>\$ 4,698,639</u>	<u>\$ -</u>	<u>\$ 15,178,868</u>	<u>\$ 25,475,287</u>
9720 Ending Balance	<u>\$ 4,693,495</u>	<u>\$ 24,868</u>	<u>\$ 25,250,287</u>	<u>\$ 10,296,419</u>	<u>\$ (0)</u>

**Southwestern Community College District
FY 2021-22 Adopted Budget
Proposition R Bond Funds**

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
Program Management	\$ 930,411	\$ 4,911	\$ (1,757)	-	\$ 500,000
Chula Vista Campus Infrastructure	-	-	-	-	4,500,000
Jaguar Village-Temp Portables	-	-	-	-	1,000,000
Math and Science	29,785,007	4,074,245	-	-	-
Wellness Center	2,858,993	-	-	-	-
National City Classroom	1,551,126	724	(1,744)	-	-
Security Complex	4,575,799	618,800	-	-	-
Performing Arts	588,388	-	-	-	-
Emergency Generator	1,770,595	-	-	-	-
Fire Alarm Upgrades	423,668	(41)	-	-	-
Warehouse/Maint/Grounds	-	-	-	-	1,500,000
Temporary Parking Lot	99,109	-	-	-	-
IT Data Center	-	-	-	15,178,868	17,975,287
Other	45,408	-	-	-	-
Total Budget	<u>\$ 42,628,504</u>	<u>\$ 4,698,639</u>	<u>\$ (3,501)</u>	<u>\$ 15,178,868</u>	<u>\$ 25,475,287</u>

**Southwestern Community College District
FY 2021-22 Adopted Budget
Proposition Z Bond Funds**

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
9720 Beginning Fund Balance	\$ 139,264,889	\$ 121,339,173	\$ 75,192,902	\$ 98,465,157	\$ 98,465,157
Income					
Interest	\$ 3,617,507	\$ 2,103,015	\$ 1,099,568	\$ 1,000,000	\$ 1,000,000
Local Miscellaneous Income	-	-	-	-	-
Sale of Bond Proceeds	-	-	75,790,200	-	-
Settlements	-	-	-	-	-
Total Income	<u>\$ 3,617,507</u>	<u>\$ 2,103,015</u>	<u>\$ 76,889,768</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Expenses					
2000 Construction Hourly Salaries	\$ -	\$ 54,309	\$ 258,616	\$ -	\$ 106,250
3000 Construction Benefits	-	12,245	99,364	-	30,375
4000 Supplies	2,055,993	1,452,720	1,580,903	-	962,500
5000 Operations	6,579,450	13,913,511	12,764,404	-	39,895,000
6000 Capital Outlay/Renovation	12,907,780	32,816,501	38,914,226	20,811,102	56,110,000
7000 Transfers Out	-	-	-	-	-
Total Expenses	<u>\$ 21,543,223</u>	<u>\$ 48,249,286</u>	<u>\$ 53,617,513</u>	<u>\$ 20,811,102</u>	<u>\$ 97,104,125</u>
9720 Ending Fund Balance	<u><u>\$ 121,339,173</u></u>	<u><u>\$ 75,192,902</u></u>	<u><u>\$ 98,465,157</u></u>	<u><u>\$ 78,654,055</u></u>	<u><u>\$ 2,361,032</u></u>

**Southwestern Community College District
FY 2021-22 Adopted Budget
Proposition Z Bond Funds**

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
AV Upgrades	692,932	94,471	-	-	-
Baseball and Software Fields	-	11,090	76,285	1,433,148	1,500,000
Building 103 and 105 Remodel	-	102,508	129,481	-	2,750,000
Business/CIS Building	-	-	-	-	-
Campus Police Building	194,411	3,069,698	19,427	-	-
Central Plant Expansion	1,590,765	434,734	34,231	-	-
Ceramics Relocation	-	9,600	215,650	110,000	150,000
Chula Vista Campus Infrastructure	21,159	606,630	463,646	-	500,000
Chula Vista Campus Solar Relocation	-	734,865	1,983,567	-	5,000,000
Demo of the 300 Buildings	352,648	2,135,332	124,304	-	100,000
Electrical Panel Upgrades	5,000	39,045	476,385	-	-
Fire Alarm Upgrades	-	-	204,155	-	250,000
Firewall and Intrusion	799,693	24,455	-	-	-
HECOM - Automotive Technology	117,526	401,991	923,193	-	13,500,000
HECOM - Fire-EMP-Police	1,303,634	2,780,926	11,331,229	4,000,000	9,500,000
HECOM Parking Lot	-	-	1,267,570	85,847	1,200,000
Instructional Building No. 1	-	656,829	1,476,443	1,000,000	5,000,000
Instructional Building No. 2	-	-	-	-	-
IT Data Center	-	322,025	680,882	-	4,000,000
IT Infrastructure	152,068	406,329	-	-	-
Jaguar Village - Temporary Portables	339,951	1,288,761	523,182	1,008,000	1,600,000
Landscape Nursery Technology	121,752	1,795,735	1,269,560	3,958,725	22,000,000
Math & Science Building	619,786	3,843,696	2,120	1,337,256	-
Mayan Hall Demolition	-	-	73,400	2,400,000	2,400,000
National City HEC	-	31,994	-	-	-
National City HEC Solar	-	3,284	-	-	-
Parking Lot Restoration	8,687	-	-	-	-
Parking Structure	-	-	-	-	-
Performing Arts Center	13,280,796	19,969,379	25,466,370	3,042,726	11,100,000
Program Management	\$ 1,415,131	\$ 2,575,178	\$ 2,916,115	\$ 2,400	\$ 3,394,125
Sewer Line Repairs	-	-	47,613	633,000	7,000,000
Student Union	-	629,680	2,847,503	1,800,000	5,000,000
Transit Center Relocation	-	350,051	(21,515)	-	-
Veterans Center	13,154	-	-	-	-
VOIP	250,123	644,032	-	-	-
Warehouse/Maintenance/Grounds	51,488	3,190,156	781,363	-	1,000,000
Wayfinding	212,517	2,096,813	305,356	-	160,000
Total Budget	\$ 21,543,222	\$ 48,249,287	\$ 53,617,515	\$ 20,811,102	\$ 97,104,125

**Southwestern Community College District
FY 2021-22 Adopted Budget**

Capital Outlay - Redevelopment, Clean Energy and Scheduled Maintenance Fund

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
9720 Beginning Fund Balance	\$ 3,753,230	\$ 2,580,376	\$ 3,126,328	\$ 4,130,704	\$ 4,130,704
Revenue					
Redevelopment, Clean Energy and Scheduled Maintenance	\$ 544,186	\$ 591,463	\$ 1,030,946	\$ 500,000	\$ 500,000
Other Revenue	78,544	52,670	39,642	-	-
Transfers In	-	-	-	-	-
Total Revenue	<u>\$ 622,730</u>	<u>\$ 644,133</u>	<u>\$ 1,070,588</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Expenses					
Redevelopment, Clean Energy and Scheduled Maintenance	\$ 1,795,584	\$ 98,181	\$ 66,212	\$ 968,320	\$ 968,320
Transfers Out	-	-	-	-	-
Total Expenses	<u>\$ 1,795,584</u>	<u>\$ 98,181</u>	<u>\$ 66,212</u>	<u>\$ 968,320</u>	<u>\$ 968,320</u>
9720 Ending Fund Balance	<u><u>\$ 2,580,376</u></u>	<u><u>\$ 3,126,328</u></u>	<u><u>\$ 4,130,704</u></u>	<u><u>\$ 3,662,384</u></u>	<u><u>\$ 3,662,384</u></u>

Southwestern Community College District
FY 2021-22 Adopted Budget
Capital Outlay - Redevelopment, Clean Energy and Scheduled Maintenance Fund

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
Proposition 39 - Clean Energy					
Otay Mesa LED FY18	\$ 466,057	\$ -	\$ -	\$ -	\$ -
HEC National City LED FY17	-	-	-	-	-
Unallocated FY18	-	(20,513)	573	-	-
Total	\$ 466,057	\$ (20,513)	\$ 573	\$ -	\$ -
Scheduled Maintenance - Multi-Year					
Lattice Phase III FY15	\$ -	\$ -	\$ -	\$ -	\$ -
Structural Repairs FY16	203,840	-	-	-	-
Scheduled Maintenance - Multi-Year	-	-	12,708	-	-
Irrigation Controls FY16	185,401	-	-	-	-
Flooring Upgrades - Various Classrooms AFY16	10,876	-	-	-	-
Electrical Upgrade 1 FY16	-	-	-	-	-
Lattice Phase IV FY16	-	-	-	-	-
Access Road Repair FY16	-	-	-	-	-
Drought Tolerant Landscaping FY16	-	-	-	-	-
HVAC Controls - CV FY16	12,303	-	-	-	-
Building 400 Electrical Upgrade FY17	-	-	-	-	-
Water Line Valve Upgrade FY17	490,945	-	-	-	-
Building 470 Roof Repair/Replace FY17	-	-	-	-	-
Structural Repairs FY17	185,648	-	-	311,483	311,483
ADA Upgrades FY17	-	-	-	-	-
Sewer Line Repairs FY17	237,085	9,950	-	140,050	140,050
Total	\$ 1,326,098	\$ 9,950	\$ 12,708	\$ 451,533	\$ 451,533
Redevelopment Funds					
Bermuda Grass Project	\$ -	\$ -	\$ -	\$ -	\$ -
Building 600 HVAC	-	-	-	-	-
Retaining Wall	14,479	1,151	-	-	-
Track Repairs	-	-	-	-	-
Tree Trimming/Maintenance	22,910	3,956	-	8,681	8,681
Tennis Court Surfacing	-	-	-	-	-
Parking Lot Repairs	53,988	-	-	24,975	24,975
Building 220 HVAC	276,985	-	-	-	-
Building 550 Repairs	-	-	-	-	-
Storage Unit Installation	6,399	-	-	-	-
LED Exterior Light Poles	33,790	-	-	-	-
Grounds Restroom Repairs	-	-	-	-	-
Building 1200 Safety Remodel	-	-	-	-	-
Building 750 Repairs	-	-	-	-	-
Building 550 Repairs	-	-	-	-	-
General Campus Repairs	266,106	60,859	-	165,484	165,484
Carpet and Flooring Repair	47,186	19,730	-	13,212	13,212
ADA Access Upgrade	68,455	-	-	35,115	35,115
Relocation ISS Department	30,000	-	-	-	-
HVAC - HECOM	92,000	-	-	90,351	90,351
Piping Upgrades	178,969	-	-	178,969	178,969
Unallocated	803,185	20,513	34,516	-	-
Total	\$ 1,894,452	\$ 106,209	\$ 34,516	\$ 516,787	\$ 516,787
Capital Outlay (from General Fund)					
Logistical Service (Vehicles and Carts, etc.)	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Use/CMMS System Transfer	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Program Review					
Program Review	\$ 616,422	\$ 2,537	\$ 18,415	\$ -	\$ -
Total	\$ 616,422	\$ 2,537	\$ 18,415	\$ -	\$ -
Total Budget	\$ 4,303,029	\$ 98,183	\$ 66,212	\$ 968,320	\$ 968,320

**Southwestern Community College District
FY 2021-22 Adopted Budget
Enterprise Funds Summary**

	CIVIC CENTER-					COMBINED
	BOOKSTORE	FOOD SERVICES	FACILITIES LEASE	FITNESS CENTER		
9720 Beginning Fund Balance	\$ 2,622,936	\$ 548,423	\$ 228,684	\$ 500,164	\$	3,900,207
Revenue						
Sales and Leasing	\$ 1,700,549	\$ 979,650	\$ 300,000	\$ -	\$	2,980,199
Other Income	20,000	108,000	-	676,061		804,061
Transfers In	-	791,407	-	-		791,407
Total Revenue	<u>\$ 1,720,549</u>	<u>\$ 1,879,057</u>	<u>\$ 300,000</u>	<u>\$ 676,061</u>	<u>\$</u>	<u>4,575,667</u>
Expenses						
2000 Classified & Student Salaries	\$ 409,113	\$ 426,700	\$ 198,108	\$ 748,673	\$	1,782,594
3000 Employee Benefits	218,105	261,210	75,989	286,329		841,633
4000 Supplies	1,275,400	696,820	10,000	5,000		1,987,220
5000 Other Operating	125,000	100,208	20,000	90,050		335,258
6000 Capital Outlay	-	-	-	-		-
7000 Other Outgo and Transfers Out	-	-	-	-		-
Total Expenses	<u>\$ 2,027,618</u>	<u>\$ 1,484,938</u>	<u>\$ 304,097</u>	<u>\$ 1,130,052</u>	<u>\$</u>	<u>4,946,705</u>
Surplus (Deficit)	<u>\$ 2,315,867</u>	<u>\$ 942,542</u>	<u>\$ 224,587</u>	<u>\$ 46,173</u>	<u>\$</u>	<u>3,529,169</u>

**Southwestern Community College District
FY 2021-22 Adopted Budget
Bookstore Fund Summary**

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
9720 Beginning Fund Balance	\$ 2,401,988	\$ 2,432,711	\$ 2,371,380	\$ 2,622,936	\$ 2,622,936
Revenue					
Sales	\$ 2,600,549	\$ 2,329,623	\$ 1,573,851	\$ 1,700,549	\$ 1,700,549
Other Income	31,334	51,321	2,280	20,000	20,000
Total Revenue	<u>\$ 2,631,883</u>	<u>\$ 2,380,944</u>	<u>\$ 1,576,131</u>	<u>\$ 1,720,549</u>	<u>\$ 1,720,549</u>
Expenses					
2000 Classified & Student Salaries	\$ 523,359	\$ 501,131	\$ 447,911	\$ 409,113	\$ 409,113
3000 Employee Benefits	166,161	172,811	190,224	218,105	218,105
4000 Supplies & Replacement	1,786,067	1,767,832	15,777	1,275,400	1,275,400
5000 Other Operating Costs	124,074	501	670,663	125,000	125,000
7000 Other Outgo and Transfers Out	-	-	-	-	-
Unreconciled Related Party	1,499	-	-	-	-
Total Expenses	<u>\$ 2,601,160</u>	<u>\$ 2,442,275</u>	<u>\$ 1,324,575</u>	<u>\$ 2,027,618</u>	<u>\$ 2,027,618</u>
9720 Ending Fund Balance	<u><u>\$ 2,432,710</u></u>	<u><u>\$ 2,371,380</u></u>	<u><u>\$ 2,622,936</u></u>	<u><u>\$ 2,315,867</u></u>	<u><u>\$ 2,315,867</u></u>

Southwestern Community College District
FY 2021-22 Adopted Budget
Food Services

	2018-19	2019-20	2020-21	2021-22	2021-22
	Audited	Audited	Unaudited	Tentative	Adopted
	Actuals	Actuals	Actuals	Budget	Budget
9720 Beginning Fund Balance	\$ 861,596	\$ 397,537	\$ (137,182)	\$ 548,423	\$ 548,423
Revenue					
Sales	\$ 1,776,613	\$ 1,276,228	\$ 108,203	\$ 979,650	\$ 979,650
Other Revenue	94,644	93,184	-	108,000	108,000
Transfers In	16,062	12,458	1,498,534	791,407	791,407
Total Revenue	<u>\$ 1,887,320</u>	<u>\$ 1,381,870</u>	<u>\$ 1,606,737</u>	<u>\$ 1,879,057</u>	<u>\$ 1,879,057</u>
Expenses					
2000 Classified & Student Salaries	\$ 794,472	\$ 807,426	\$ 568,536	\$ 662,516	\$ 426,700
3000 Employee Benefits	230,640	234,850	256,301	249,018	261,210
4000 Supplies & Replacement	1,092,129	347,201	92,844	546,371	696,820
5000 Other Operating Costs	182,857	484,717	3,451	100,208	100,208
7000 Transfers Out	51,282	42,395	-	320,944	-
Total Expenses	<u>\$ 2,351,380</u>	<u>\$ 1,916,589</u>	<u>\$ 921,132</u>	<u>\$ 1,879,057</u>	<u>\$ 1,484,938</u>
9720 Ending Fund Balance	<u>\$ 397,536</u>	<u>\$ (137,182)</u>	<u>\$ 548,423</u>	<u>\$ 548,423</u>	<u>\$ 942,542</u>

**Southwestern Community College District
FY 2021-22 Adopted Budget
Civic Center - Facilities Lease**

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
9720 Beginning Fund Balance	\$ -	\$ -	\$ 11,801	\$ 228,684	\$ 228,684
Revenue					
Facility Rentals and Leases	\$ 511,246	\$ 338,058	\$ 40,347	\$ 300,000	\$ 300,000
Transfer In	\$ -	\$ -	\$ 495,880	\$ -	\$ -
Total Revenue	<u>\$ 511,246</u>	<u>\$ 338,058</u>	<u>\$ 536,227</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>
Expenses					
2000 Classified & Student Salaries	\$ 129,254	\$ 205,454	\$ 102,633	\$ 198,108	\$ 198,108
3000 Benefits	16,553	76,575	50,771	75,989	75,989
4000 Supplies & Replacement	3,548	44,228	999	10,000	10,000
5000 Other Operating Costs	129,645	-	63	20,000	20,000
6000 Capital Outlay	-	-	-	-	-
7000 Transfers Out	232,246	-	153,077	-	-
Total Expenses	<u>\$ 511,246</u>	<u>\$ 326,257</u>	<u>\$ 307,543</u>	<u>\$ 304,097</u>	<u>\$ 304,097</u>
9720 Ending Fund Balance	<u>\$ -</u>	<u>\$ 11,801</u>	<u>\$ 228,684</u>	<u>\$ 224,587</u>	<u>\$ 224,587</u>

**Southwestern Community College District
FY 2021-22 Adopted Budget**

Fitness Center

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
9720 Beginning Fund Balance	\$ 462,246	\$ (230,116)	\$ (111,090)	\$ 500,164	\$ 500,164
Revenue					
Sales	\$ 1,174,881	\$ 1,076,878	\$ -	\$ -	\$ -
Other Income	40,754	40,319	98,574	676,061	676,061
Transfer In	-	575,000	811,320	-	-
Total Revenue	<u>\$ 1,215,635</u>	<u>\$ 1,692,197</u>	<u>\$ 909,894</u>	<u>\$ 676,061</u>	<u>\$ 676,061</u>
Expenses					
2000 Classified & Student Salaries	\$ 1,075,940	\$ 1,050,254	\$ -	\$ 748,673	\$ 748,673
3000 Employee Benefits	300,729	266,047	-	286,329	286,329
4000 Supplies & Replacement	531,328	256,870	-	5,000	5,000
5000 Other Operating Costs	-	-	298,640	90,050	90,050
7000 Other Outgo and Transfers Out	-	-	-	-	-
Unreconciled Related Party	-	-	-	-	-
Total Expenses	<u>\$ 1,907,997</u>	<u>\$ 1,573,171</u>	<u>\$ 298,640</u>	<u>\$ 1,130,052</u>	<u>\$ 1,130,052</u>
9720 Ending Fund Balance	<u>\$ (230,116)</u>	<u>\$ (111,090)</u>	<u>\$ 500,164</u>	<u>\$ 46,173</u>	<u>\$ 46,173</u>

**Southwestern Community College District
FY 2021-22 Adopted Budget**

Student Center Fund

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
9720 Beginning Fund Balance	\$ 379,880	\$ 372,566	\$ 400,863	\$ 402,444	\$ 402,444
Revenue					
Interest and Bond Proceeds	\$ 3,399	\$ 3,181	\$ 1,581	\$ 3,072	\$ 3,072
Student Fees	144,565	148,761	-	-	-
Revenue Bond	-	-	-	-	-
Total Revenue	<u>\$ 147,964</u>	<u>\$ 151,942</u>	<u>\$ 1,581</u>	<u>\$ 3,072</u>	<u>\$ 3,072</u>
Expenses					
4000 Supplies	\$ 14,001	\$ -	\$ -	\$ -	\$ -
5000 Other Expenses	-	-	-	-	-
5890 Bond Payment	126,644	123,645	-	127,000	127,000
6000 Capital Outlay	14,633	-	-	-	-
Total Expenses	<u>\$ 155,278</u>	<u>\$ 123,645</u>	<u>\$ -</u>	<u>\$ 127,000</u>	<u>\$ 127,000</u>
9720 Ending Fund Balance	<u><u>\$ 372,566</u></u>	<u><u>\$ 400,863</u></u>	<u><u>\$ 402,444</u></u>	<u><u>\$ 278,516</u></u>	<u><u>\$ 278,516</u></u>

**Southwestern Community College District
 FY 2021-22 Adopted Budget
 Student Success and Completion Grant Fund**

	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
9720 Beginning Fund Balance	\$ 321,950	\$ 374,521	\$ 1,580,444	\$ 1,580,444
Income	\$ 3,374,848	\$ 46,912,239	\$ 4,570,538	\$ 4,570,538
Interest	119	-	-	-
Local Miscellaneous Income	-	-	-	-
Total Income	<u>\$ 3,374,967</u>	<u>\$ 46,912,239</u>	<u>\$ 4,570,538</u>	<u>\$ 4,570,538</u>
Expenses				
Other Payments to Students	<u>\$ 3,322,396</u>	<u>\$ 45,706,316</u>	<u>\$ 4,570,538</u>	<u>\$ 4,570,538</u>
Total Expenses	<u>\$ 3,322,396</u>	<u>\$ 45,706,316</u>	<u>\$ 4,570,538</u>	<u>\$ 4,570,538</u>
9720 Ending Fund Balance	<u><u>\$ 374,521</u></u>	<u><u>\$ 1,580,444</u></u>	<u><u>\$ 1,580,444</u></u>	<u><u>\$ 1,580,444</u></u>

**Southwestern Community College District
FY 2021-22 Adopted Budget**

Self-Insurance Fund

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
9720 Beginning Fund Balance	\$ 902,604	\$ 927,083	\$ 586,585	\$ 594,690	\$ 594,690
Income					
Interest	\$ 24,479	\$ 12,836	\$ 8,105	\$ 14,500	\$ 14,500
Local Miscellaneous Income	127,054	-	-	-	-
Total Income	<u>\$ 151,533</u>	<u>\$ 12,836</u>	<u>\$ 8,105</u>	<u>\$ 14,500</u>	<u>\$ 14,500</u>
Expenses					
Other Operating Costs	\$ 127,054	\$ 353,334	\$ -	\$ -	\$ -
Total Expenses	<u>\$ 127,054</u>	<u>\$ 353,334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9720 Ending Fund Balance	<u><u>\$ 927,083</u></u>	<u><u>\$ 586,585</u></u>	<u><u>\$ 594,690</u></u>	<u><u>\$ 609,190</u></u>	<u><u>\$ 609,190</u></u>

**Southwestern Community College District
FY 2021-22 Adopted Budget
Associated Student Organization**

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Unaudited Actuals	2021-22 Tentative Budget	2021-22 Adopted Budget
9720 Beginning Fund Balance	\$ 559,445	\$ 488,808	\$ 456,238	\$ 444,875	\$ 444,875
Revenue					
Student Activity Cards - Other Revenue	\$ 260,988	\$ 269,522	\$ 241,410	\$ 300,000	\$ 300,000
Transfers In	-	-	-	30,000	30,000
Total Revenue	<u>\$ 260,988</u>	<u>\$ 269,522</u>	<u>\$ 241,410</u>	<u>\$ 330,000</u>	<u>\$ 330,000</u>
Expenses					
Classified & Student Salaries	\$ 92,842	\$ 84,150	\$ 47,574	\$ 28,013	\$ 28,013
Employee Benefits	2,043	45,000	1,043	633	633
Supplies & Replacement	194,689	172,942	158,443	48,526	48,526
Other Operating Costs	42,050	-	45,713	75,479	75,479
Total Expenses	<u>\$ 331,625</u>	<u>\$ 302,092</u>	<u>\$ 252,773</u>	<u>\$ 152,651</u>	<u>\$ 152,651</u>
9720 Ending Fund Balance	<u><u>\$ 488,808</u></u>	<u><u>\$ 456,238</u></u>	<u><u>\$ 444,875</u></u>	<u><u>\$ 622,224</u></u>	<u><u>\$ 622,224</u></u>

Glossary

Glossary

AB: Adopted Budget.

AP: Administrative Procedure.

Accrual basis: The method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows.

Administrator: For the purpose of Education Code Section 84362, “administrator” means any employee in a position having significant responsibilities for formulating district policies or administering district programs.

Allocation: Division or distribution of resources according to a predetermined plan.

Apportionment: Allocation of state or federal aid, district taxes, or other moneys to community college districts or other governmental units.

Appropriation: A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

Appropriation for contingencies: That portion of a current fiscal year’s budget not appropriated for any specific purpose and held subject to intrabudget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year.

ASO: Associated Student Organization.

Audit: An official examination and verification of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audit procedures may also include examination and verification of compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance audit.

Balanced budget: A budget in which receipts are equal to or greater than outlays in a fiscal period.

Basis of accounting: A term used to refer to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Beginning fund balance: Unencumbered resources available in a fund from the prior year after payment of the prior-year expenses.

BFB: Beginning Fund Balance.

Bond: Most often a written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bond Interest and Redemption Fund: The fund designated to account for receipt and expenditure of property tax revenue specified for payment of the principal and interest on outstanding bonds of the district.

Bond premium: The excess of the purchase or sale price of a bond, exclusive of accrued interest, over its face value.

Bonded debt: The portion of district indebtedness represented by outstanding bonds.

Bonds authorized and unissued: Legally authorized bonds that have not been sold.

BOT: Board of Trustees.

BP: Board Policy.

Budget document: The instrument used by the budget-making authority to present a comprehensive financial program to the governing authority (form CCFS-311 for California community colleges).

Included is a balanced statement of revenues and expenditures (both actual and budgeted) as well as other exhibits.

Budgeting: The process of allocating available resources among potential activities to achieve the objectives of an organization.

CalPERS (PERS): California Public Employees' Retirement System.

CalSTRS (STRS): California State Teachers' Retirement System.

Capital outlay: The acquisition of or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Categorical funding: Allocations that are required to be spent in a particular way or for a designated program.

CCC: California Community College.

CCCCO: California Community College Chancellor's Office.

CDCP: Career Development and College Preparation program.

Chart of accounts: A systematic list of accounts applicable to a specific entity.

Classified employee: A district employee who is not required to meet minimum academic standards as a condition of employment.

COLA: Cost-of-Living Adjustment.

Contracted services: Services rendered by personnel who are not on the payroll of the college system, including all related expenses covered by the contract.

Debt limit: The maximum amount of bonded debt for which an entity may legally obligate itself.

Debt service: Expenditures for the retirement of principal and interest on long-term debt.

Deferred revenue: Revenue received prior to being earned, such as bonds sold at a premium, advances received on federal or state program grants, or enrollment fees received for a subsequent period.

Deficit factor: Applied to apportionment revenue based on available funding from the California Community Colleges Chancellor's Office.

Educational administrator: Education Code Section 87002 and California Code of Regulations Section 53402(c) defines "educational administrator" as an administrator who is employed in an academic position designated by the governing board of the district as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college or district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory or management employees designated by the governing board as educational administrators.

EFB: Ending Fund Balance.

Employee benefits: Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of OASDI (Social Security) taxes, and workers' compensation payments. These amounts are not included in the gross salary but are over and above. While not paid directly to employees, they are a part of the total cost of employees.

Ending fund balance: Unencumbered resources available in a fund from the current year after payment of the current-year expenses.

Enterprise funds: A subgroup of the proprietary funds group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Estimated revenue: Expected receipt or accruals of moneys from revenue or nonrevenue sources during a given period.

Expenditures: Payment of cash or cash equivalent for payroll, goods or services, or a charge against available funds in settlement of an obligation.

Expense of education: This includes all general fund expenditures, restricted and unrestricted, for all objects of expenditure from 1000 through 5000, and all expenditures of activity from 0100 through 6700. (See also 50% Law.)

Fifty Percent (50%) Law: Education Code Section 84362, commonly known as the 50% Law, requires that a minimum of 50 percent of the district's Current Expense of Education (CEE) be expended during each fiscal year for "Salaries of Classroom Instructors."

Fiscal year: A 12-month period to which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations. For governmental entities in the state of California, the period begins on July 1 and ends on June 30.

FMP: Facilities Master Plan.

FTEF: Shall mean “full-time equivalent faculty.” FTEF is expressed as the percentage of hours per week considered to be a full-time assignment.

FTES: Shall mean “full-time equivalent students.” The units of resident FTES are the primary basis of revenue to the college. A single unit of FTES represents 525 instructional contact hours. Annually, the state sets a level of funding for each college, expressed in units of FTES, that constitutes the vast majority of income to the institution.

Full-time equivalent (FTE) employees: Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 40 hours per week. If several classified employees worked 380 hours in one week, the FTE conversion would be $380/40$ or 9.5 FTE.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund balance: The difference between fund assets and fund liabilities of governmental and similar trust funds.

GASB: Governmental Accounting Standards Board.

General fund: The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

General reserve: An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

GFOA: Government Finance Officers Association.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for governmental entities.

Governmental funds: Grouping of funds used to account for activities directly related to an institution’s educational objectives. These funds include the General Fund, Debt Service Funds, Special Revenue Funds, and Capital Project Funds.

Grants: Contributions or gifts of cash, or other assets, from another government or private organization to be used or expended for a specified purpose, activity, or facility.

Hold Harmless: Ensures that no district will receive less than it received in 2017-18. Thereafter, each district would be held harmless through 2021-22 based on 2017-18 TCR grown by COLA annually.

Indirect expenses or costs: Those elements of cost necessary in the production of a good or service, which are not directly traceable to the product or service. Usually these costs relate to objects of

expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, and supervision.

Instructional service agreement (ISA): An agreement with a third party to provide instruction that is open to all students and is eligible for apportionment, if specific criteria are met.

Interfund transfers: Money that is taken from one fund and added to another fund without an expectation of repayment.

Intrabudget transfers: Amounts transferred from one appropriation account to another within the same fund.

Intrafund transfer: The transfer of moneys within a fund of the district.

JPA: Joint Powers Agreement.

Liabilities: Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Load: Shall mean the number of hours assigned to a full-time or full-time equivalent faculty member.

Long-term debt: A borrowing that extends for more than one year from the beginning of the fiscal year.

Modified accrual basis (modified cash basis): The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond-issue proceeds) are recognized when they become susceptible to accrual, that is, when they become both “measurable” and “available” to finance expenditures of the current period.

“Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

Object code: Revenue or expenditure classification within the system-wide chart of accounts.

OPEB: Other Post-Employment Benefits.

Operating expenses: Expenses related directly to the entity’s primary activities. Generally used in proprietary funds and the full-accrual entity-wide financial statements.

Operating income: Revenues received directly related to the entity’s primary activity. Generally used in proprietary funds and the full-accrual entity-wide financial statements.

Other Post-Employment Benefits (OPEB): Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.

Other postemployment benefits that a retiree can be compensated for are life-insurance premiums, healthcare premiums, and deferred-compensation arrangements.

P1: First principal apportionment.

P2: Second principal apportionment.

Par value: The nominal or face value of a security.

PBC: Planning and Budget Committee.

PERS: California “Public Employees’ Retirement System”.

Program: Category of activities with common outputs and objectives. A program may cut across existing departments and agencies.

Program accounting: A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

Program costs: Costs incurred and allocated by program rather than by organization or by fund.

Proprietary Funds Group: A group of funds used to account for those ongoing government activities which, because of their income-producing character, are similar to those found in the private sector.

Reimbursement: (1) Repayments of amounts remitted on behalf of another party; and (2) Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that properly apply to another fund (e.g., an expenditure properly chargeable to a special revenue fund is initially made from the general fund and is subsequently reimbursed). These transactions are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund reimbursed.

Reserve: An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

Restricted accounts: Cash or other assets that are limited as to use or disposition by their source. Their identity is therefore maintained, and their expenditure or use is also recorded separately.

Revenue: Increase in net assets from other than expense or expenditure refunds or other financing sources (e.g., long-term debt proceeds, residual equity, operating transfers, and capital contributions).

Salaries of Classroom Instructors: Salaries of classroom instructors, as prescribed in California Code of Regulations (CCR), Title 5, Section 59204, means (1) “that portion of salaries paid for purposes of instruction of students by full-time and part-time instructors employed by a district; and (2) all salaries paid to classified district employees who are (a) assigned the basic title of “Instructional Aide” or other appropriate title designated by the governing board that denotes that the employees’ duties include instructional tasks, and (b) employed to assist instructors in the performance of their duties, in the supervision of students, and in the performance of instructional tasks.”

SBRPSTC: South Bay Regional Public Safety Training Consortium.

SCC: Shared Consultation Council.

SCCD: Southwestern Community College District.

SCFF: Student Centered Funding Formula.

Schedules: Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

Self-Insurance Fund: An internal service fund designated to account for income and expenditures of self-insurance programs.

SERP: Supplemental Employee Retirement Plan.

SSCG: Student Success Completion Grant.

STRS: California "State Teachers' Retirement System".

Student Centered Funding Formula (SCFF): Funds districts using a base allocation tied to enrollment, a supplemental allocation based on student demographics correlated with higher need students, and a student success allocation based on outcomes. 2018-19 was the first year of implementation of the SCFF.

TB: Tentative Budget.

TCR: Total Computational Revenue.

Total computational revenue (TCR): Describes the calculation of a district's total entitlement based on full-time equivalent students (FTES), infrastructure factors, and the number of colleges and centers a district operates. The TCR provides the basis for general apportionment funding to be distributed throughout the community college system. It is from this number that the California Community Colleges Chancellor's Office distributes apportionment as per the allocation process described in Title 5 Section 58770.

Appendices

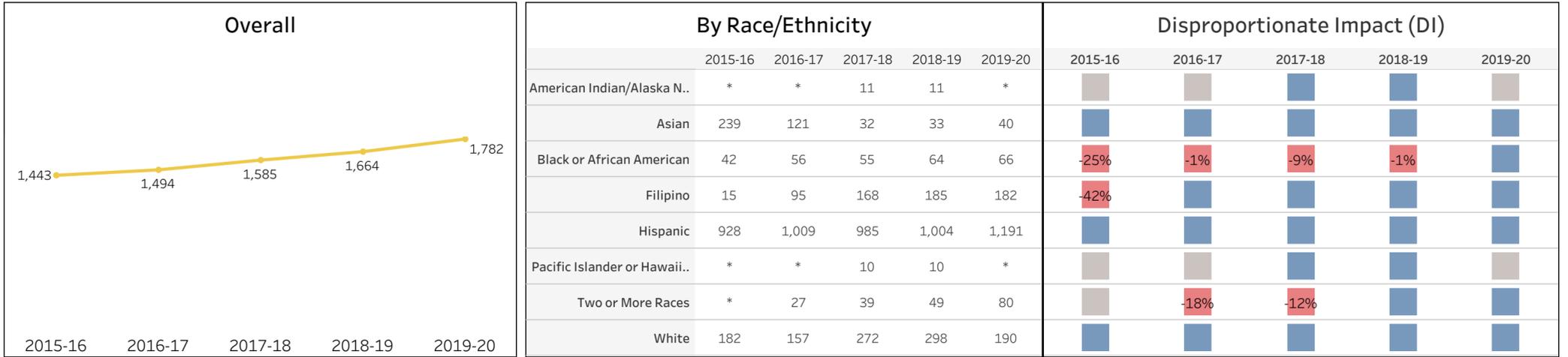
Appendix A – Success and Equity Metrics

Vision for Success Metrics

Disproportionate Impact
 Disproportionate Impact
 No Disproportionate Impact
 Suppressed

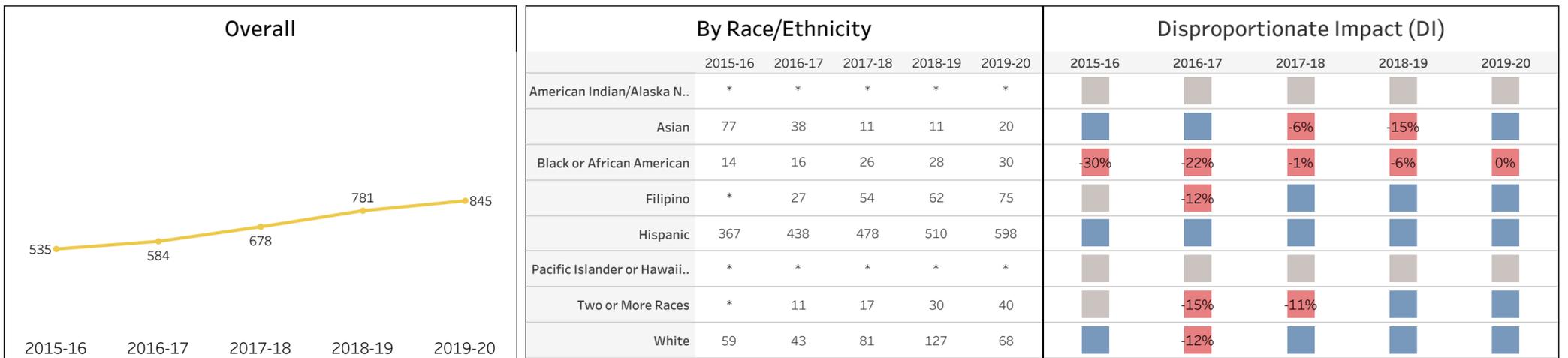
Attained the Vision Goal

The number of students who earned a Chancellor's Office approved certificate and/or associate degree, and had an enrollment in the listed year



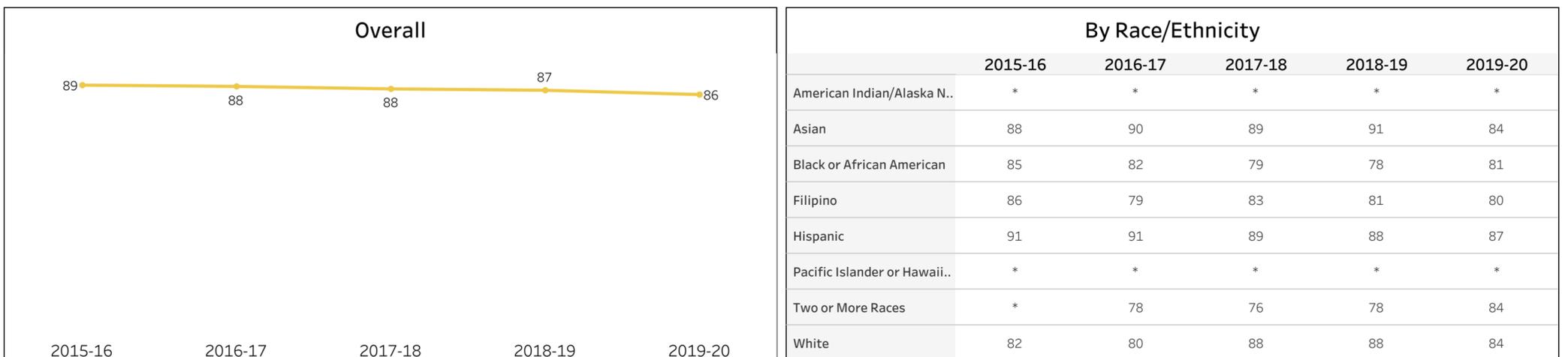
Transfer

The number of students who earned an associate degree for transfer (ADT) and had an enrollment in the listed year



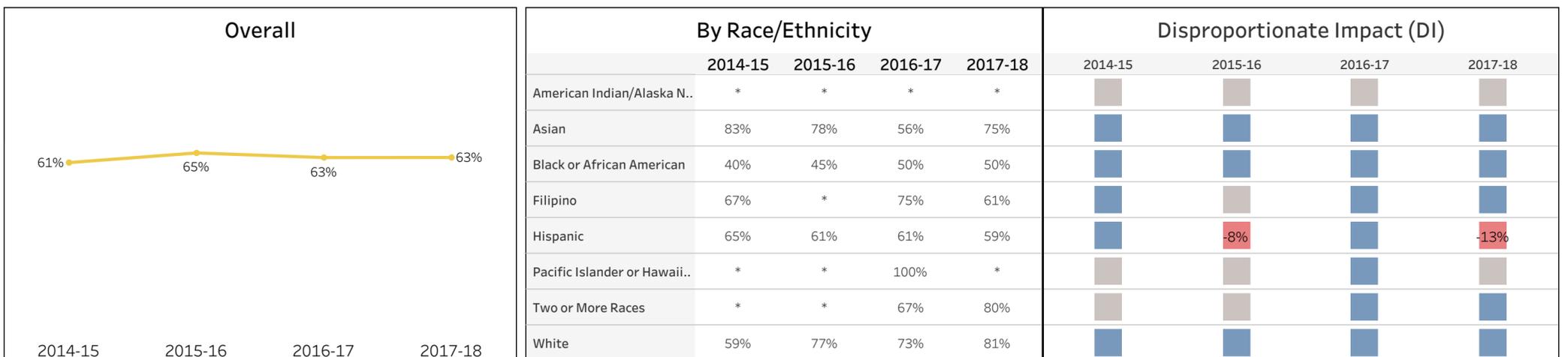
Average Units to Degree

Among students who were enrolled and who earned an associate degree for the first time in the listed year, the average number of semester units in the California community college system earned up to and including that year



CTE Students Employed in Field of Study

Among CTE students in the listed year who responded to the CTE Outcomes Survey and did not transfer to any postsecondary institution, the proportion of students who reported that they are working in a job very closely related to their field of study. Only data up to 2017-18 is available for this metric because there is time-lag in the outcome.



*Data are suppressed according to FERPA to protect students' personally identifiable information. Suppression takes place when too few students are included in the metric or when complementary data suppression must be implemented.

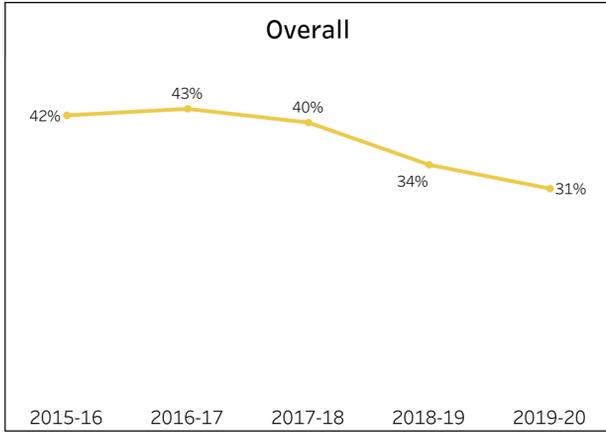
Student Equity Metrics

Disproportionate Impact
■ Disproportionate Impact
■ No Disproportionate Impact
■ Suppressed

Select Subgroup
 Race/Ethnicity

Applicants who Enrolled at SWC

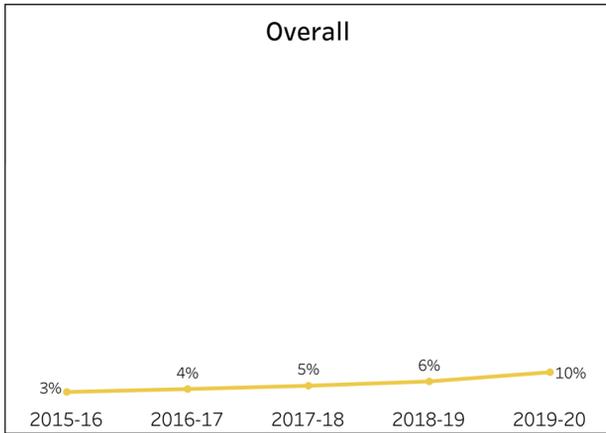
Among applicants who indicated an intent to enroll at SWC in the selected year, the proportion who enrolled in at least one term as a non-special admit student at SWC in the listed year



Race/Ethnicity	By Race/Ethnicity					Disproportionate Impact (DI)				
	2015-16	2016-17	2017-18	2018-19	2019-20	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian/Alaska Native	50%	32%	17%	9%	9%	■	■	-23%	-25%	-22%
Asian	39%	38%	31%	10%	5%	■	-4%	-10%	-26%	-29%
Black or African American	34%	36%	35%	32%	32%	-8%	-7%	-6%	■	■
Filipino	42%	41%	41%	43%	47%	■	■	■	■	■
Hispanic	45%	45%	44%	43%	46%	■	■	■	■	■
Pacific Islander or Hawaiian Native	35%	39%	28%	28%	23%	■	■	-12%	■	-8%
Two or More Races	41%	43%	41%	41%	44%	■	■	■	■	■
White	36%	39%	35%	21%	14%	-6%	-4%	-6%	-15%	-20%

Completed Transfer-Level Math and English

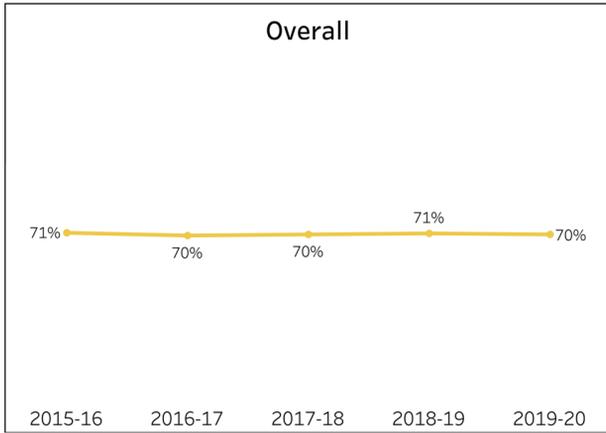
The proportion of students who completed transfer-level math and English in their first academic year of credit enrollment at SWC



Race/Ethnicity	By Race/Ethnicity					Disproportionate Impact (DI)				
	2015-16	2016-17	2017-18	2018-19	2019-20	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian/Alaska Native	*	*	*	*	*	■	■	■	■	■
Asian	7%	*	10%	8%	13%	■	■	■	■	■
Black or African American	*	*	*	3%	4%	■	■	■	-4%	-6%
Filipino	*	7%	9%	12%	16%	■	■	■	■	■
Hispanic	3%	4%	4%	6%	9%	-1%	-1%	-2%	■	■
Pacific Islander or Hawaiian Native	*	*	*	*	*	■	■	■	■	■
Two or More Races	*	6%	9%	8%	8%	■	■	■	■	■
White	2%	3%	4%	4%	8%	■	■	■	-3%	■

Retained from Fall to Spring

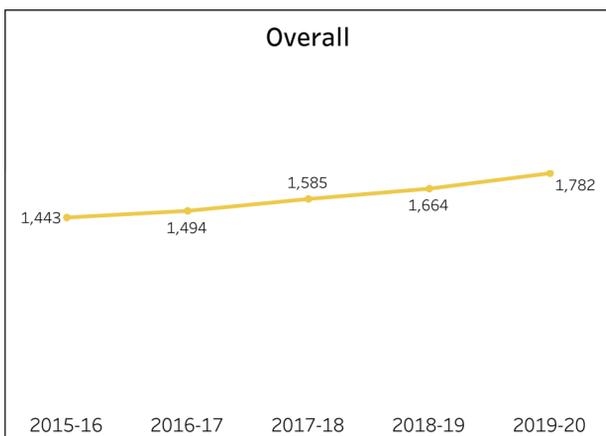
The proportion of students retained from fall to spring at SWC in the listed year, excluding students who completed an award or those who transferred to a postsecondary institution



Race/Ethnicity	By Race/Ethnicity					Disproportionate Impact (DI)				
	2015-16	2016-17	2017-18	2018-19	2019-20	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian/Alaska Native	61%	71%	61%	28%	70%	■	■	■	-43%	■
Asian	75%	75%	61%	63%	63%	■	■	-9%	-8%	-8%
Black or African American	63%	66%	62%	62%	61%	-8%	-3%	-9%	-9%	-10%
Filipino	40%	78%	73%	73%	75%	-32%	■	■	■	■
Hispanic	73%	73%	72%	78%	71%	■	■	■	■	■
Pacific Islander or Hawaiian Native	63%	65%	70%	40%	67%	■	■	■	-31%	■
Two or More Races	*	70%	73%	99%	71%	■	■	■	■	■
White	62%	73%	66%	43%	66%	-10%	■	-4%	-32%	-5%

Attained the Vision Goal

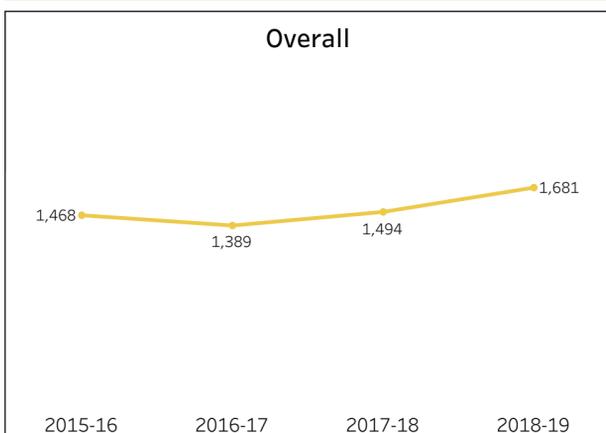
The number of students who earned a Chancellor's Office approved certificate and/or associate degree, and had an enrollment in the listed year



Race/Ethnicity	By Race/Ethnicity					Disproportionate Impact (DI)				
	2015-16	2016-17	2017-18	2018-19	2019-20	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian/Alaska Native	*	*	11	11	*	■	■	■	■	■
Asian	239	121	32	33	40	■	■	■	■	■
Black or African American	42	56	55	64	66	-25%	-1%	-9%	-1%	■
Filipino	15	95	168	185	182	-42%	■	■	■	■
Hispanic	928	1,009	985	1,004	1,191	■	■	■	■	■
Pacific Islander or Hawaiian Native	*	*	10	10	*	■	■	■	■	■
Two or More Races	*	27	39	49	80	■	-18%	-12%	■	■
White	182	157	272	298	190	■	■	■	■	■

Transferred to a Four-Year Institution

Among students who earned 12 or more units at any time and at any college and who exited the community college system in the listed year, the number who enrolled in a four-year institution in the year after the listed year. Only data up to 2018-19 is available for this metric because there is a time-lag in the outcome.



Race/Ethnicity	By Race/Ethnicity				Disproportionate Impact (DI)			
	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19
American Indian/Alaska Native	*	*	*	12	■	■	■	■
Asian	228	113	25	38	■	■	■	■
Black or African American	75	77	74	87	■	■	■	■
Filipino	39	97	171	214	■	■	■	■
Hispanic	861	859	924	924	■	■	■	■
Pacific Islander or Hawaiian Native	*	*	*	11	■	■	■	■
Two or More Races	10	43	56	67	■	■	■	■
White	226	175	219	309	■	■	■	■

*Data are suppressed according to FERPA to protect students' personally identifiable information. Suppression takes place when too few students are included in the metric or when complementary data suppression must be implemented.

METRIC CALCULATIONS:

Student Equity Metrics

Applicants who Enrolled at SWC: Among applicants who indicated an intent to enroll at SWC in the listed year, the proportion who enrolled in at least one term as a non-special admit student in the listed year.

Completed Transfer-Level Math and English: The proportion of students who completed both transfer-level math and English in their first academic year of credit enrollment within the district.

Retained from Fall to Spring: The proportion of students retained from fall to spring at SWC in the listed year, excluding students who completed an award or transferred to a postsecondary institution.

Attained the Vision Goal: The number of students who earned a Chancellor's Office approved certificate and/or associate degree, and had an enrollment in the listed year at SWC.

Transferred to a Four-Year Institution: Among students who earned 12 or more units at any time and at any college and who exited the community college system in the listed year, the number of students who enrolled in any four-year postsecondary institution in the subsequent year.

Vision for Success Metrics

Attained the Vision Goal: The number of students who earned a Chancellor's Office approved certificate and/or associate degree, and had an enrollment in the listed year at SWC.

Transfer: The number of students who earned an associate degree for transfer and had an enrollment in the listed year at SWC.

Average Units to Degree: Among students who were enrolled and who earned an associate degree for the first time in the year listed, the average number of semester units in the California community college system earned up to and including the year listed.

Career Technical Education (CTE) Students Employed in Field of Study: Among CTE students who responded to the CTE Outcomes Survey and who did not transfer to any postsecondary institution, the proportion who reported that they are working in a job very closely or closely related to their field of study.

DATA EXTRACTION DATES:

The data for this dashboard was downloaded from the California Community Colleges Launch Board site under Student Success Metrics (<https://www.calpassplus.org/LaunchBoard/Student-Success-Metrics.aspx>). The dataset was downloaded and is accessible by Institutional Research staff members. The download date for the data was: March 16, 2021.

OTHER DEFINITIONS:

Disabled: Students who were ever flagged as disabled at a California community college up to and including the listed year.

Foster Youth: Students who were ever flagged as foster youth at a California community college up to and including the listed year.

Gender: Students who were in specific gender categories. Students must have been enrolled in the listed year. The gender is based on the latest category provided at the institutional level.

Homeless: Students who were ever flagged as homeless at any California community colleges. Students must have been enrolled in the listed year AND ever flagged as homeless at any communit..

LGBT: Students who identified as lesbian/gay/bisexual/transgender in their college application. Students must have been enrolled in the listed year AND either self-identified as transgender, lesbian, gay or bisexual in OPEN CCC Apply version of the application OR self-declared as transgender, gay or lesbian/homosexual, bisexual or other at SWC.

Perkins Economically Disadvantaged: Students considered economically disadvantaged using the Perkins definition. Students must have been enrolled in listed year who met the following criteria: either ever participated in the Workforce Investment Act (WIA) program at any college, OR ever received a financial aid award at any college, OR ever identified as a participant in a CalWORKS program at any college, OR ever identified as economically disadvantaged status at any college, AND at any time up to including the listed year.

Race/Ethnicity: Students who were in specific race/ethnicity categories. Students must have been enrolled in the listed year and grouped by Ethnicity as recorded in the last term of enrollment.

Veterans: Students who were flagged as veterans at a California community college. Students must have been enrolled in the listed year, AND ever flagged as a veteran at any community college, AND up to and including the listed year.

DISPROPORTIONATE IMPACT ANALYSIS:

The Percentage Point Gap (PPG) is used for metrics that yield meaningful rates while the Proportionality Index (PI) is used for metrics that only have counts. Given the nature of the variable, there is no Disproportionate Impact analysis for Average Units to Degree.

The **Percentage Point Gap - 1 (PPG-1)** methodology compares the performance of a subgroup of students to the performance of all other students, not including the subgroup. If the subgroup is performing lower (there is negative difference) than students not in the subgroup, AND the difference is greater than the margin of error calculated for the subgroup (based on the statistical probability distribution and sample size), the subgroup is said to be disproportionately impacted in that metric.

The **Proportionality Index (PI)** reflects the representation of a subgroup in an outcome group relative to that group's representation in the entire cohort. A proportionality index of "1.0" indicates that the subgroup is equally present in both conditions (the cohort and the outcome) at the same rate; a proportionality index less than "1.0" indicates that the subgroup is less prevalent in the outcome group than it is in the cohort; a proportionality index greater than "1.0" indicates that the subgroup is more prevalent in the outcome group than it is in the cohort. A proportionality index of less than .80 is considered disproportionate impact. The percentage on the dashboard represents how far above or below the group was from .80. For example, a PI of .75 (75%) would be -5 percentage points below .80 (80%).

DATA VIZ AUTHOR:

Christina Buelna, Research Analyst
cbuelna@swccd.edu



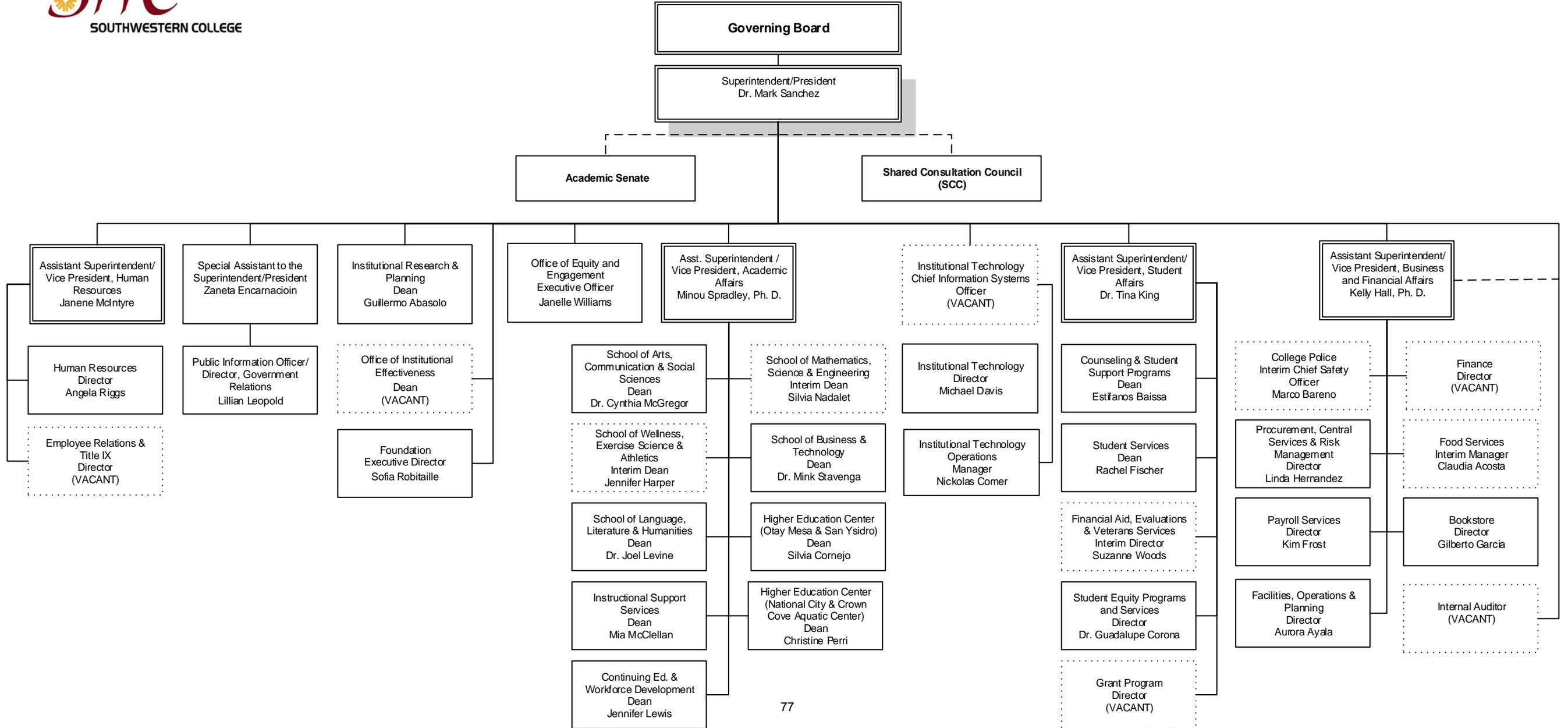
Appendix B – Organization Charts



Southwestern College Organizational Chart

College Management Team

August 2021

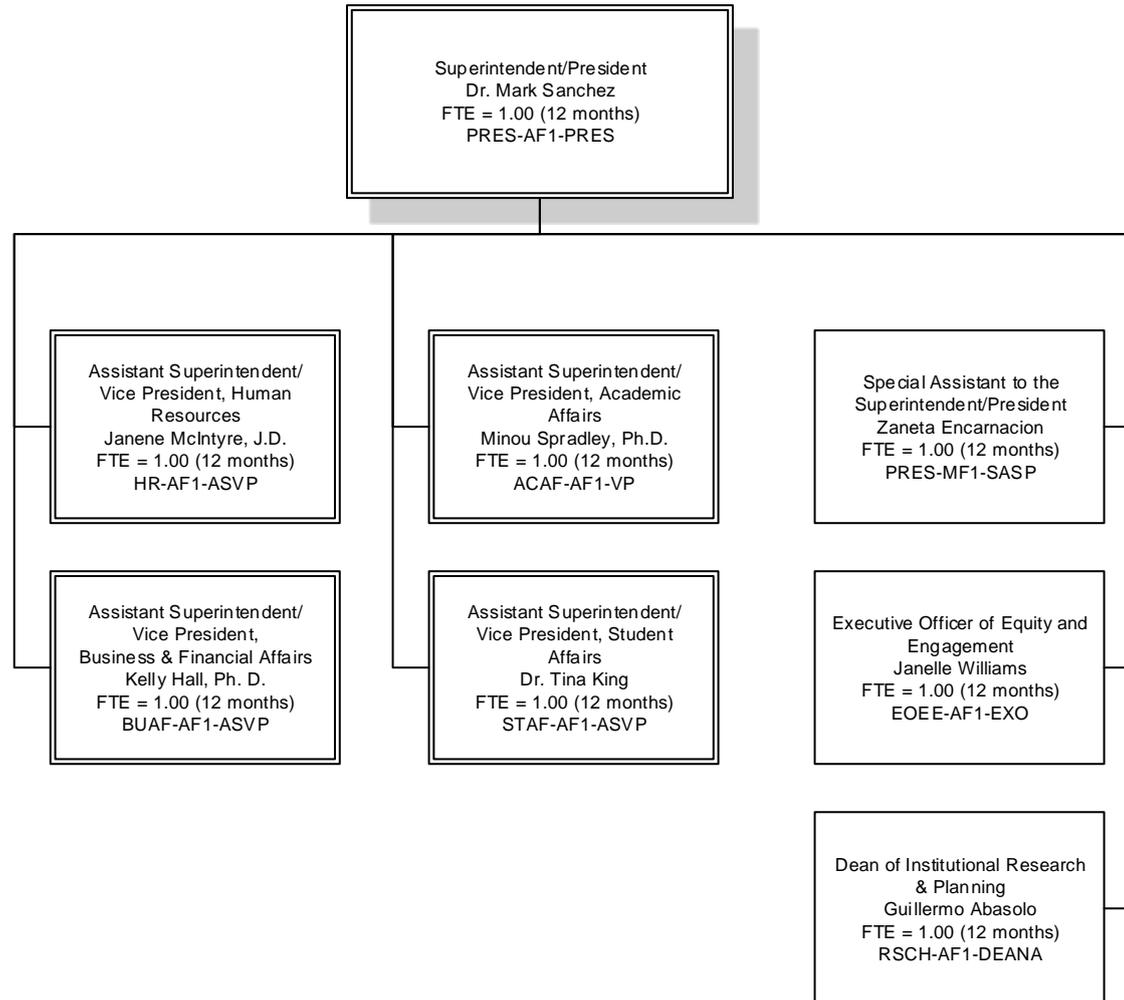




Southwestern College Organizational Chart

Executive Leadership Team

July 2021

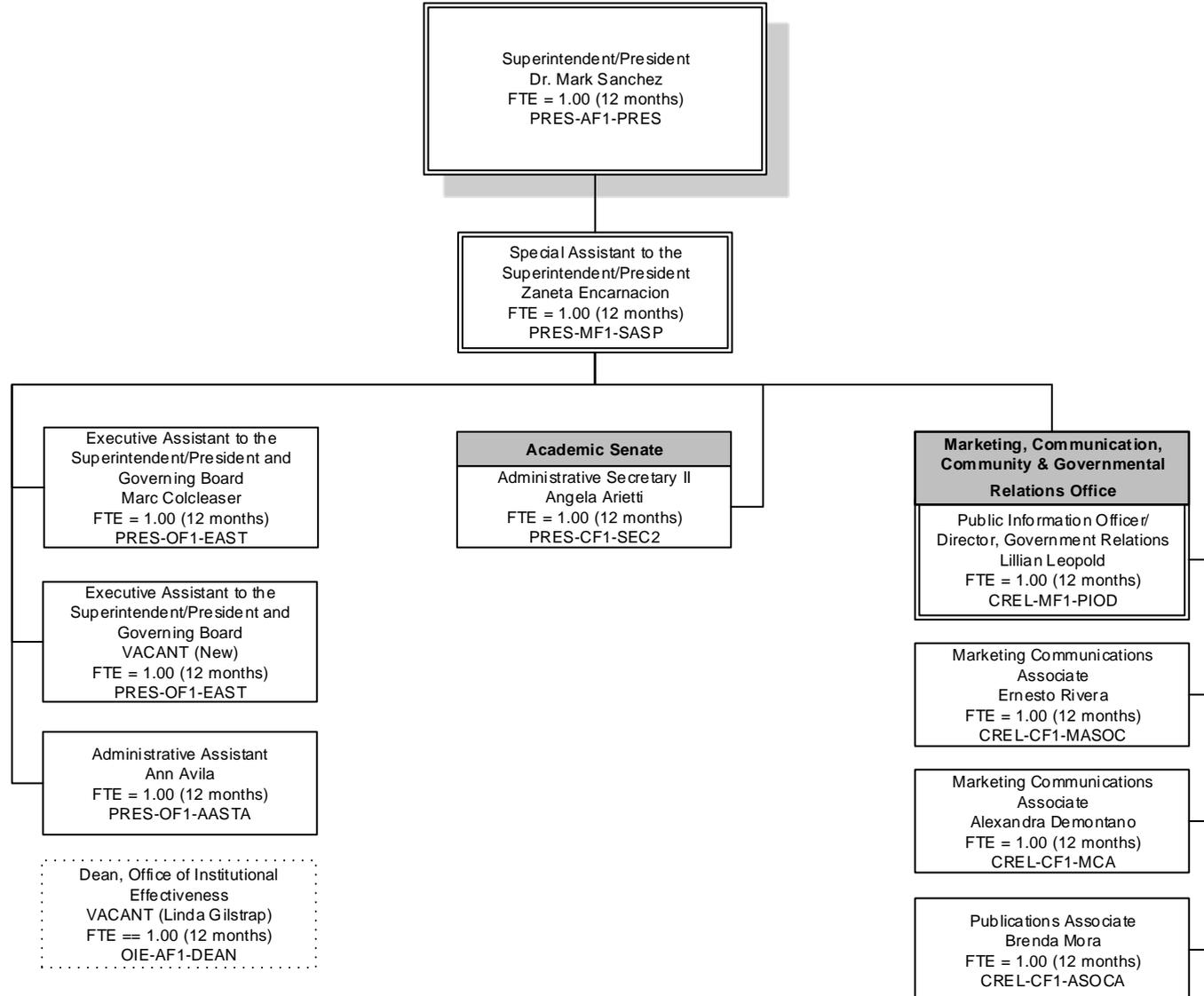




Southwestern College Organizational Chart

Superintendent/President's Office

July 2021

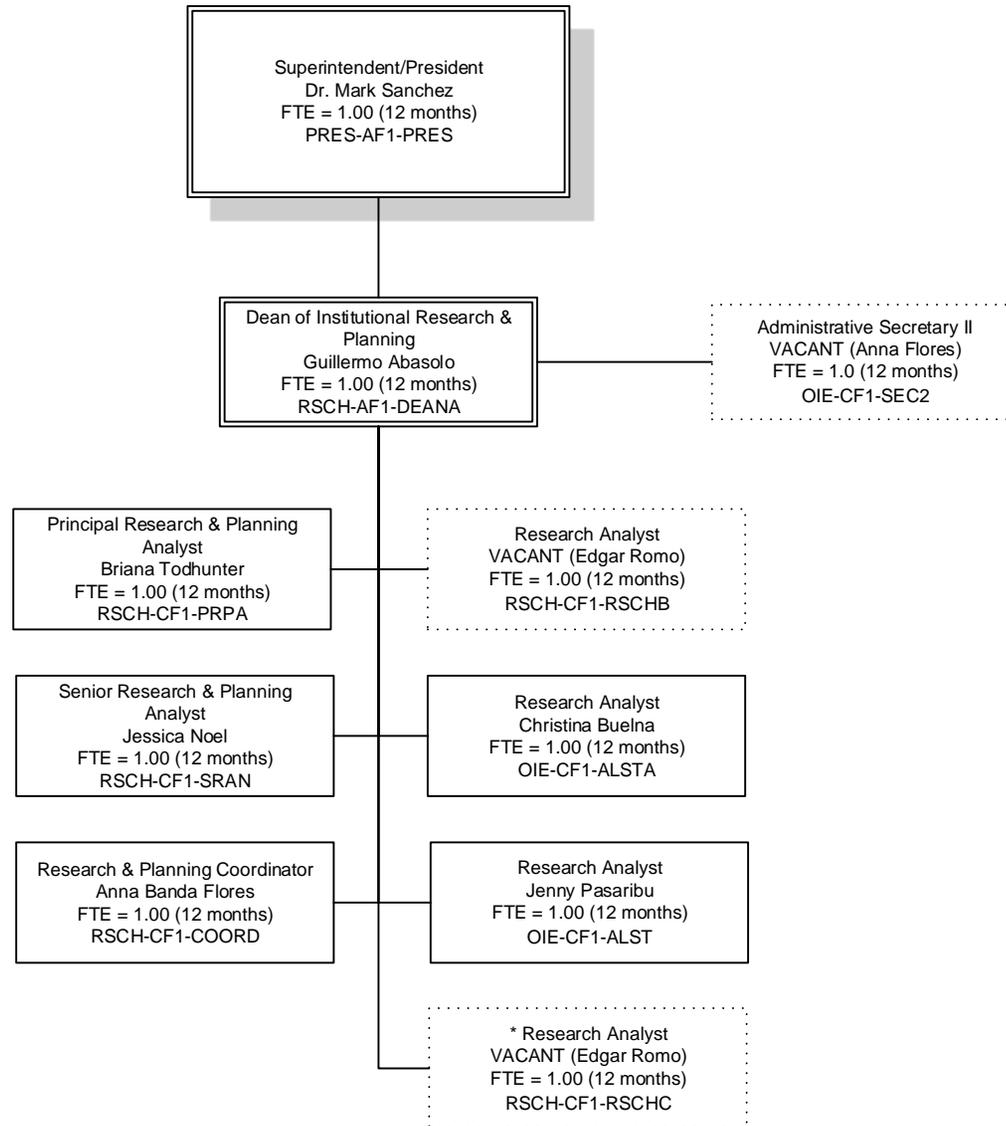




Southwestern College Organizational Chart

Institutional Research & Planning

June 2021

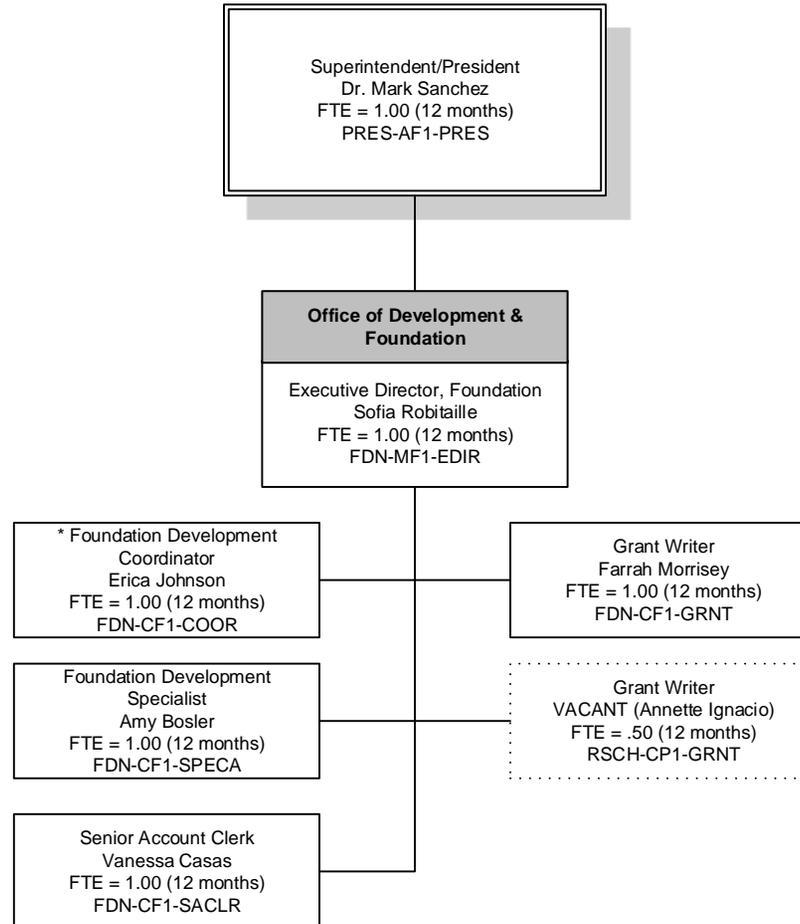




Southwestern College Organizational Chart

Office of Development & Foundation

April 2021

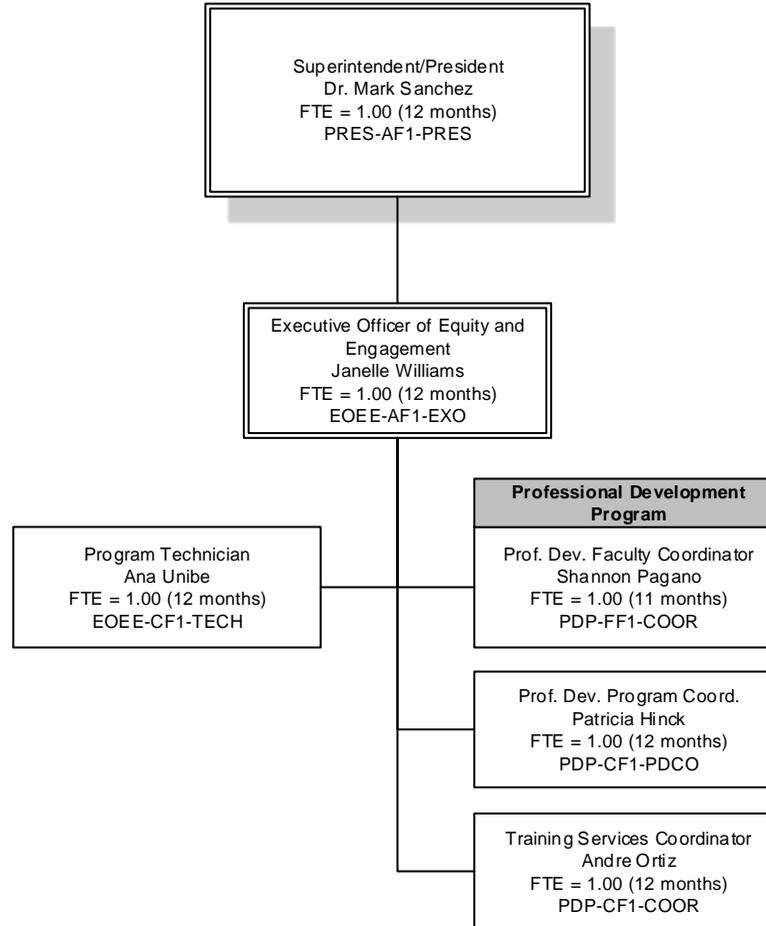




Southwestern College Organizational Chart

Office of Equity and Engagement

July 2021

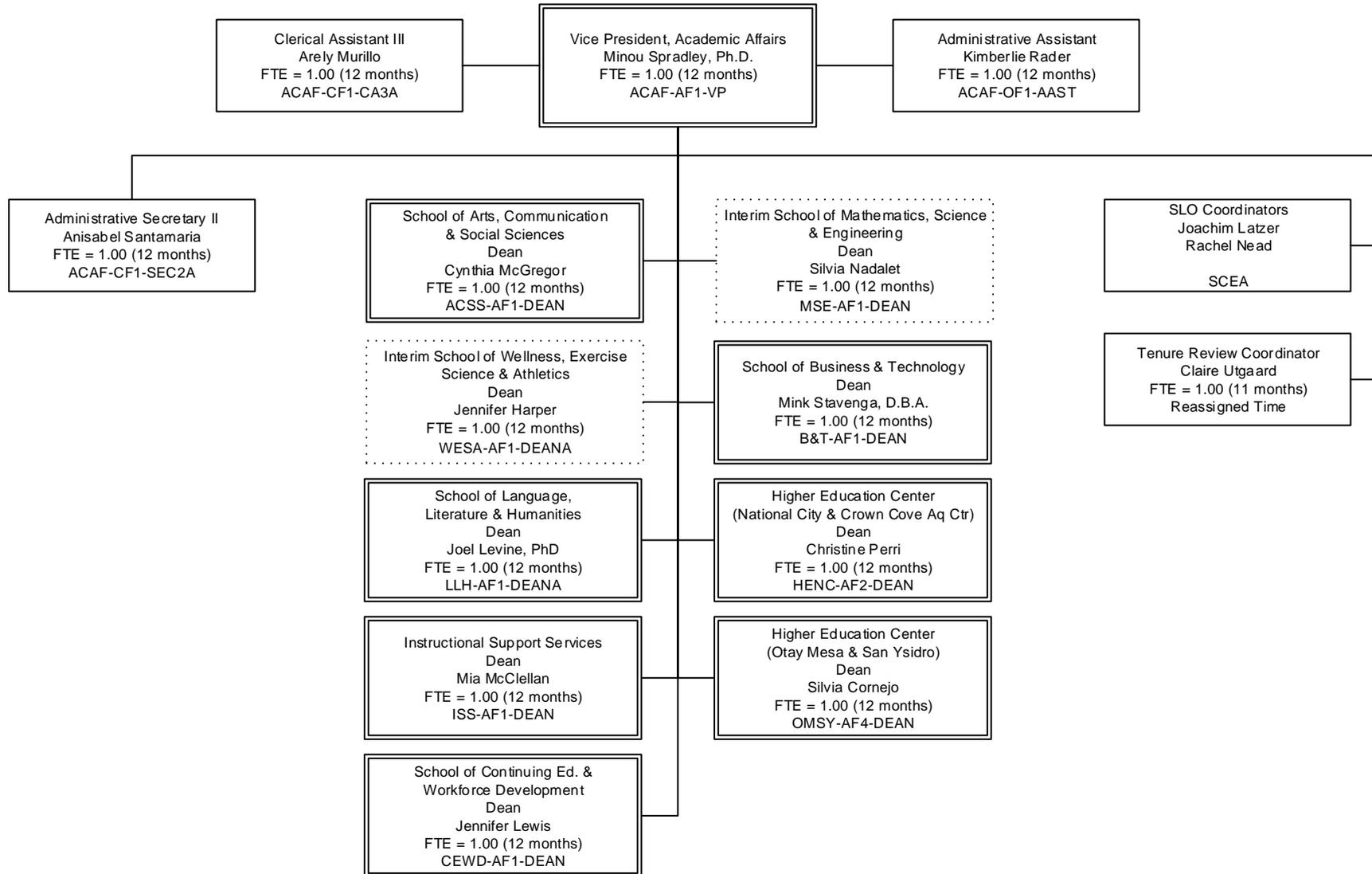




Southwestern College Organizational Chart

Academic Affairs

July 2021



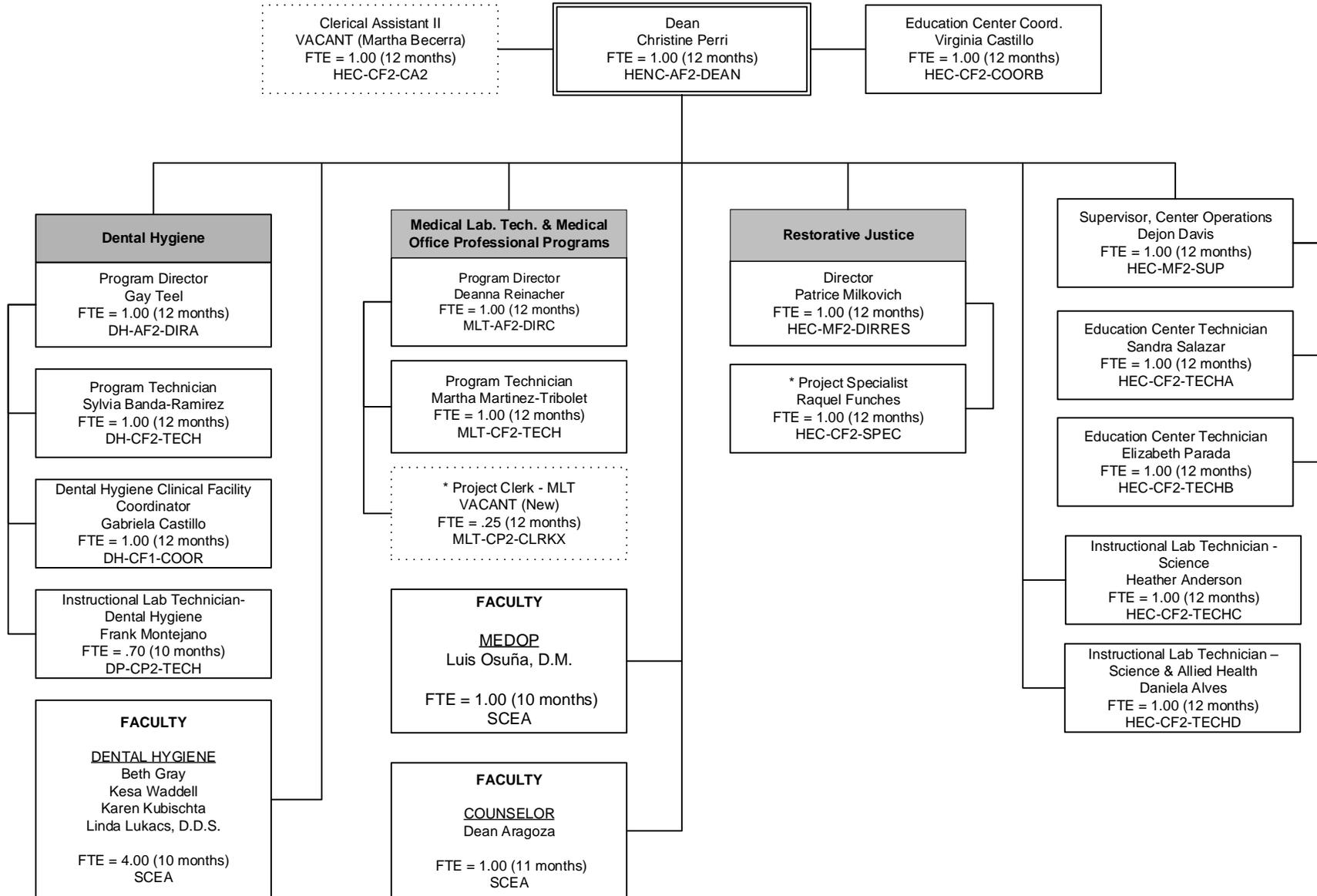
*Project Funded positions



Southwestern College Organizational Chart

Higher Education Center at National City

November 2020

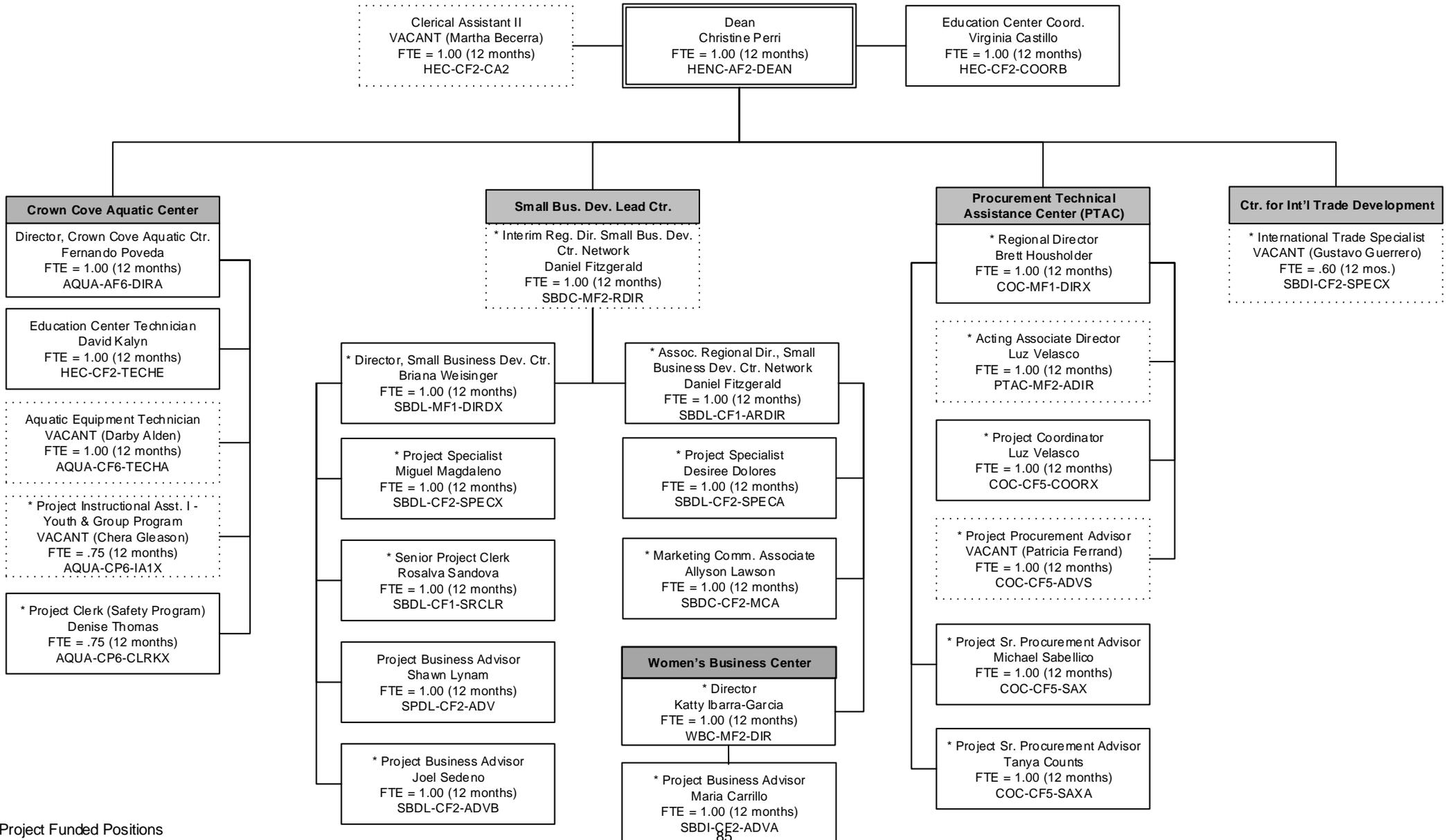




Southwestern College Organizational Chart

Higher Education Center at National City

August 2021



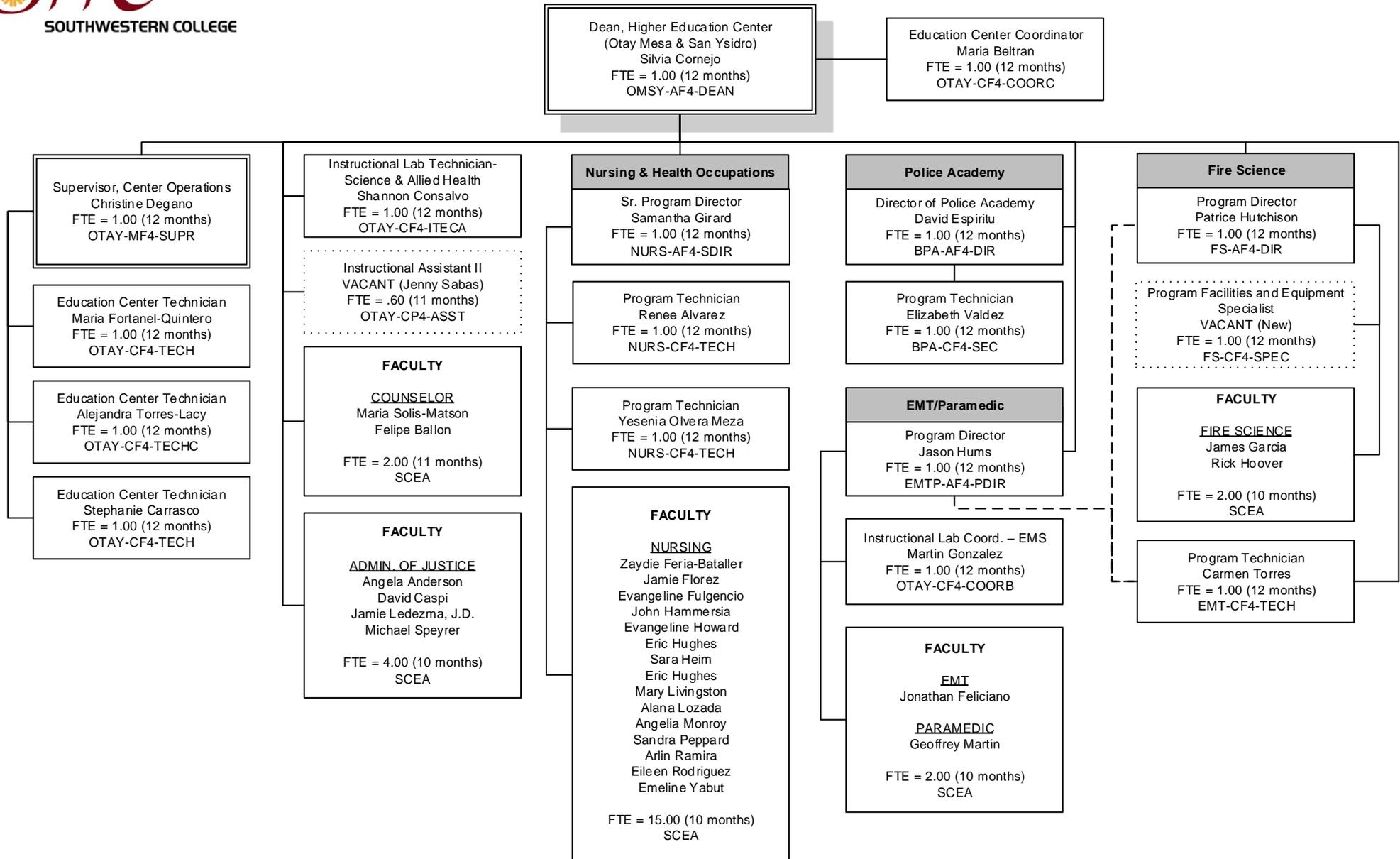
*Project Funded Positions



Southwestern College Organizational Chart

Higher Education Center at Otay Mesa

July 2021

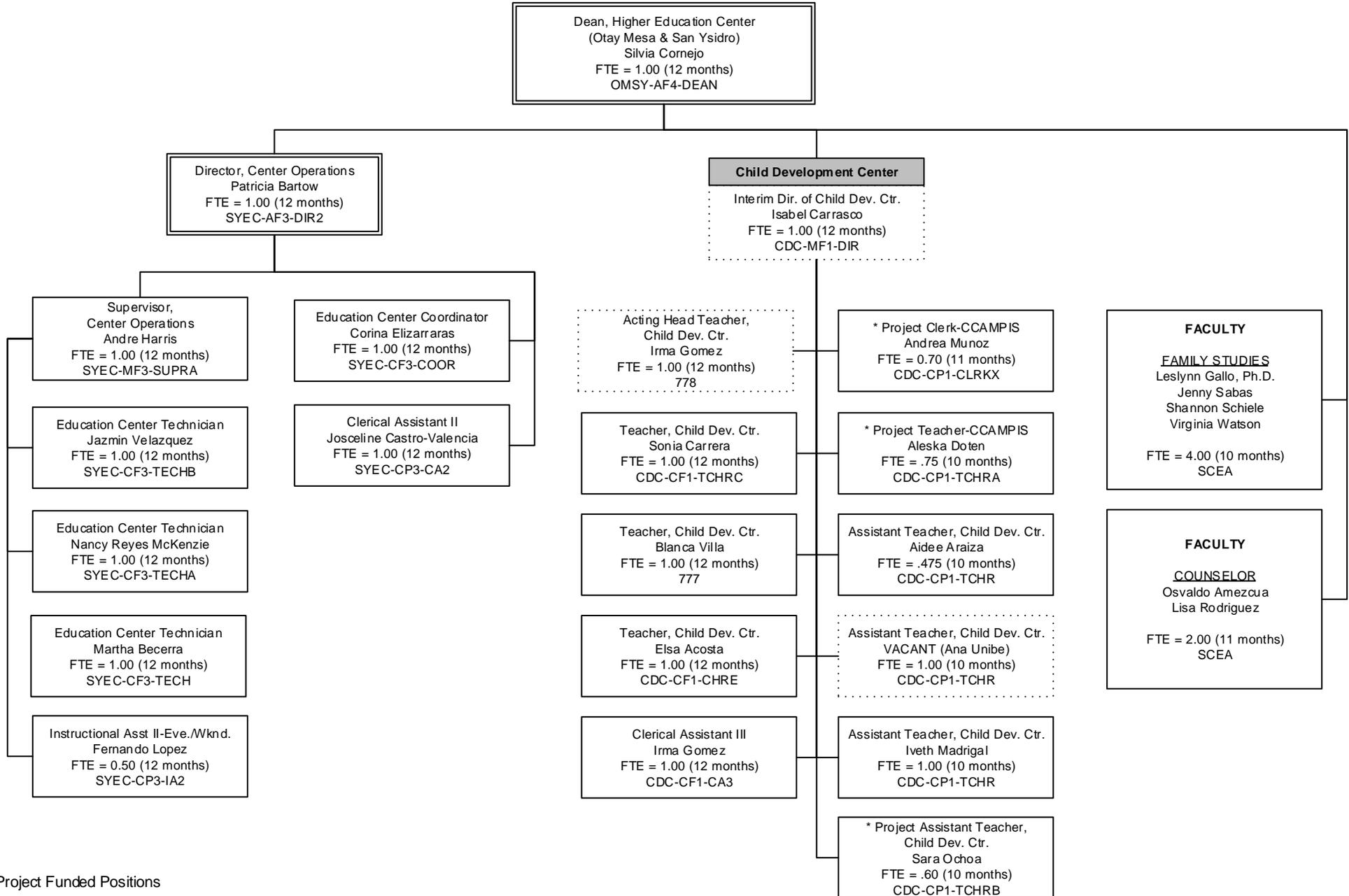




Southwestern College Organizational Chart

Higher Education Center at San Ysidro

July 2021



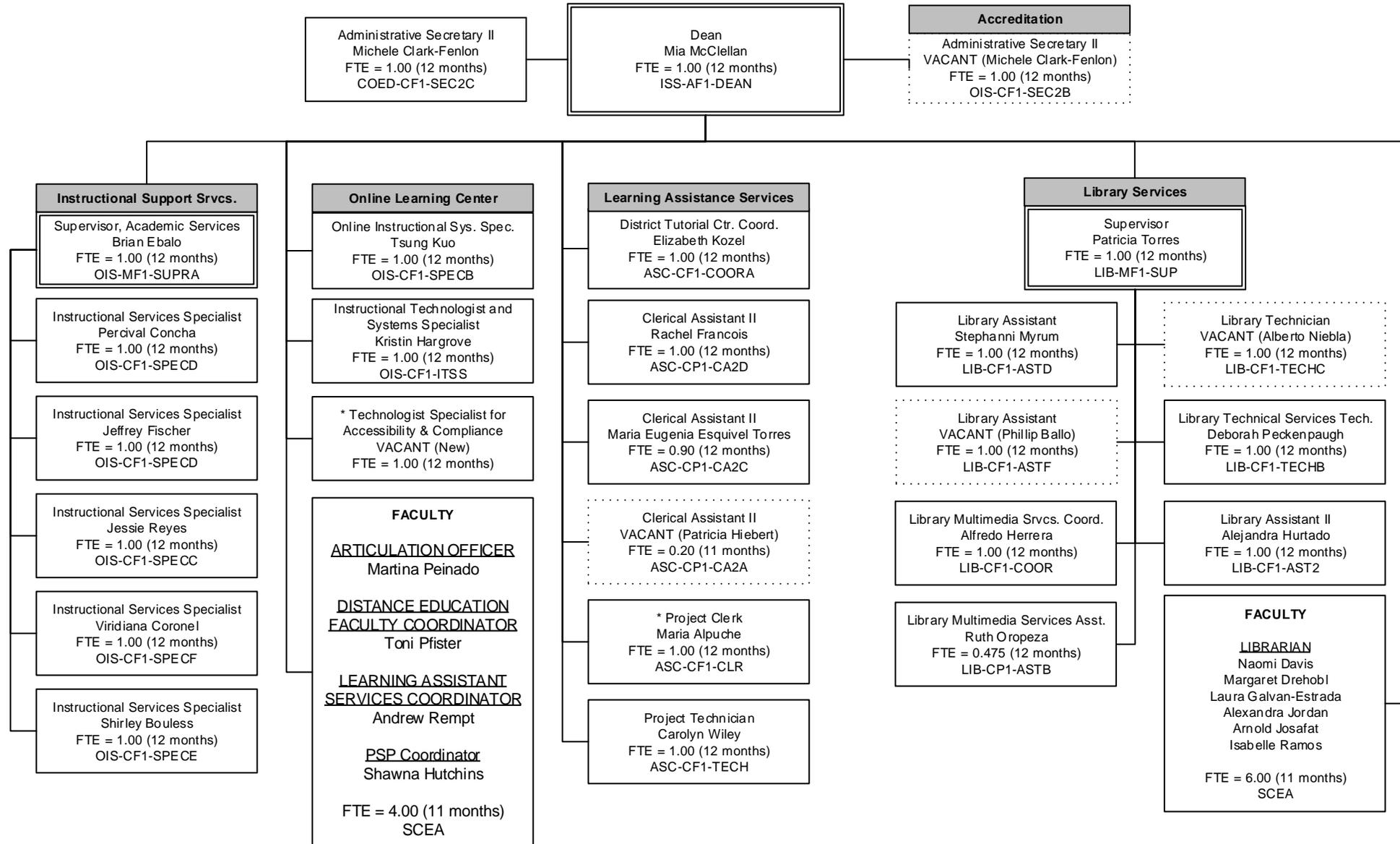
*Project Funded Positions



Southwestern College Organizational Chart

Instructional Support Services

August 2021



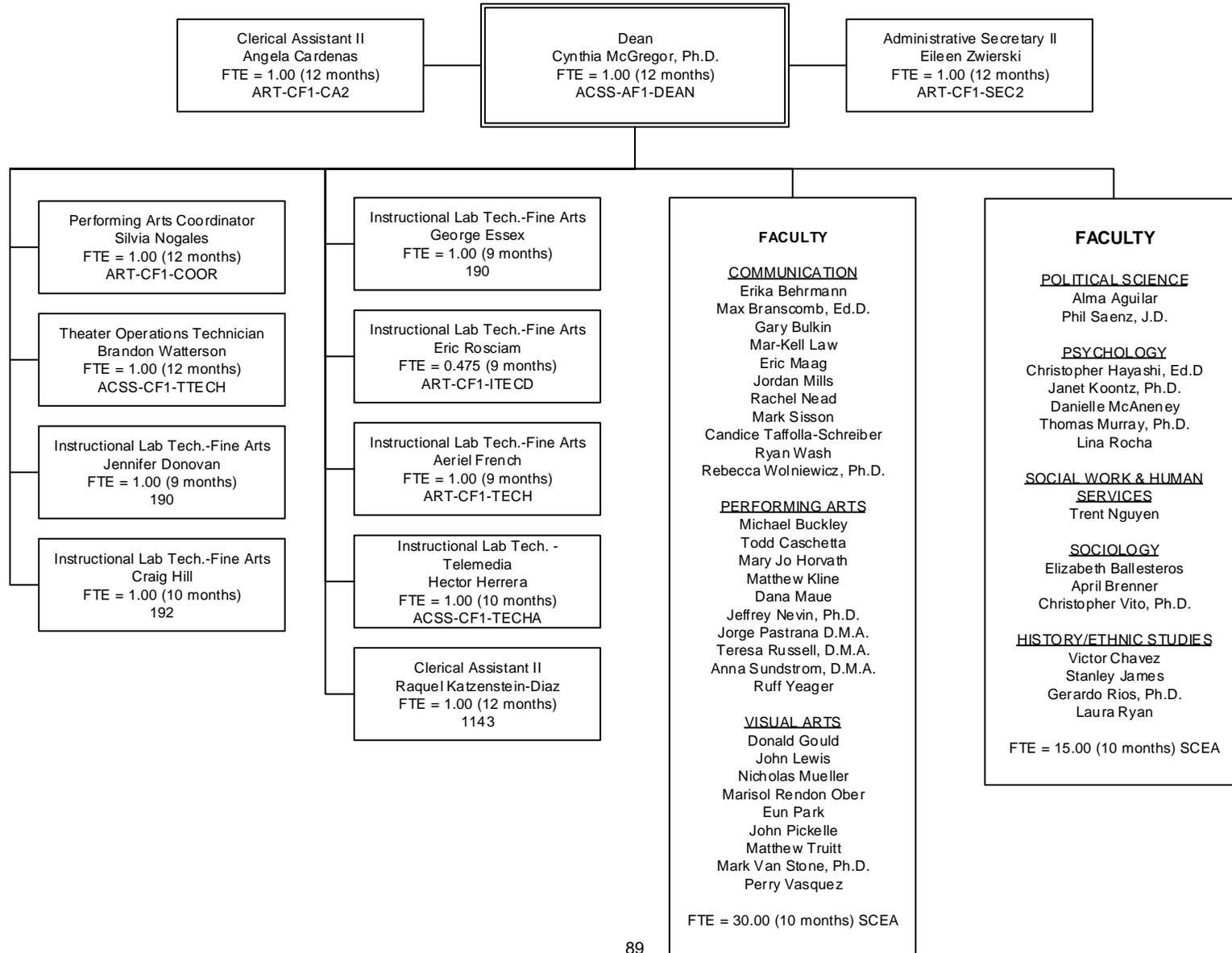
*Project Funded positions



Southwestern College Organizational Chart

School of Arts, Communication & Social Sciences

June 2021

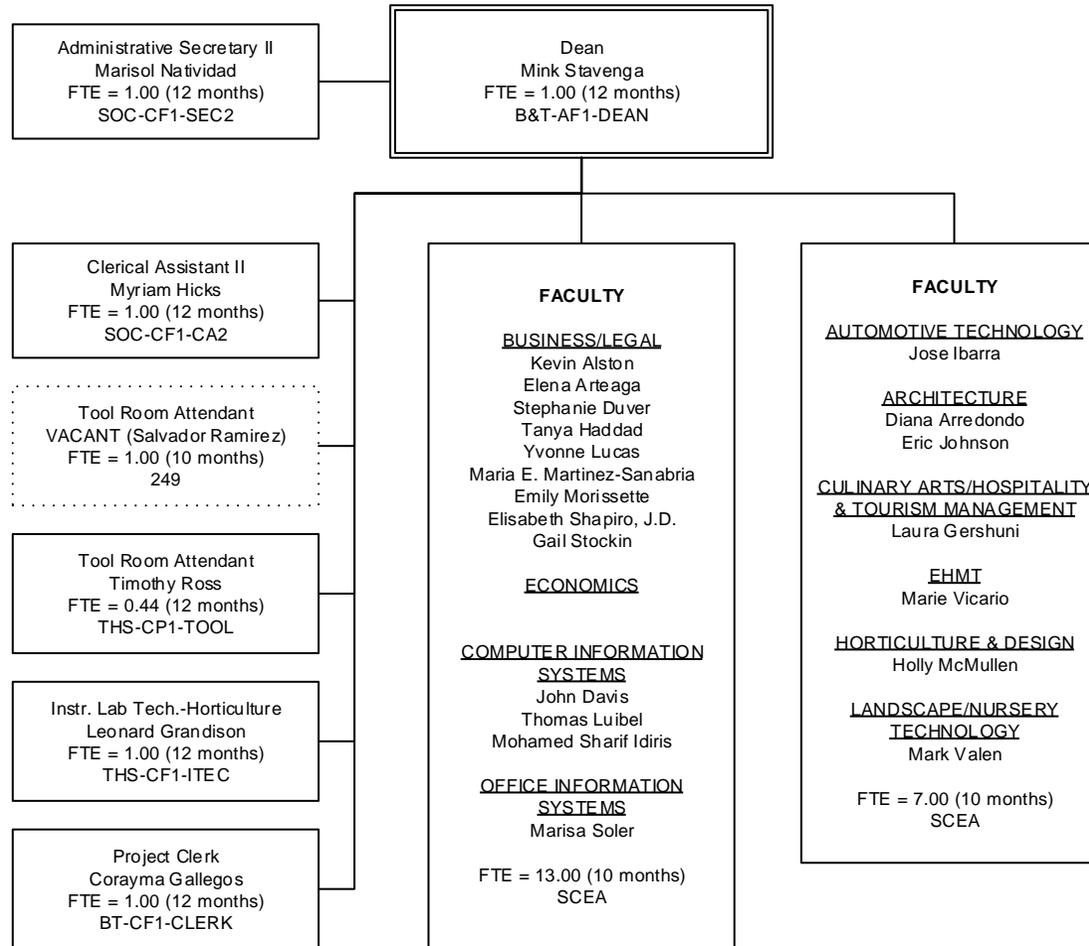




Southwestern College Organizational Chart

School of Business & Technology

August 2021

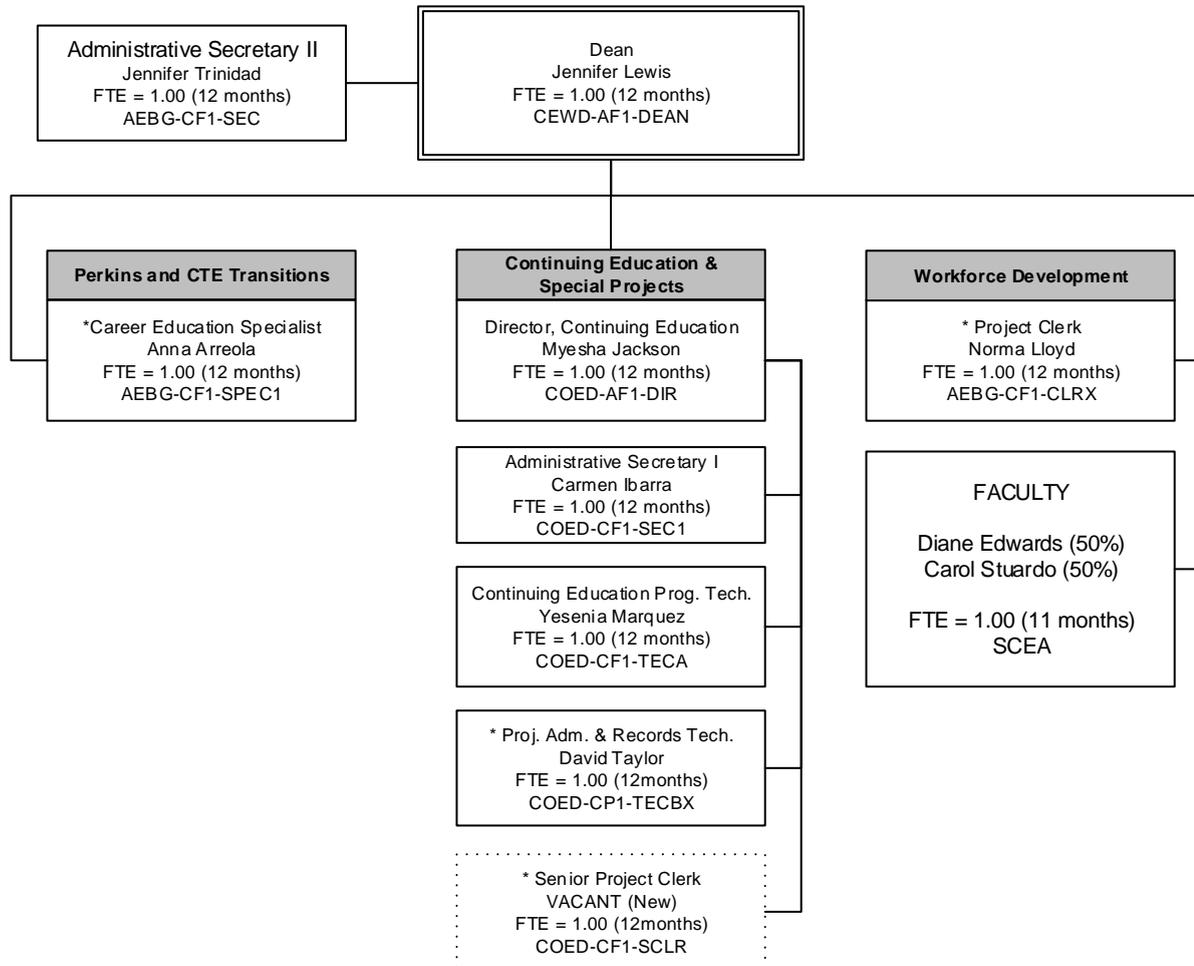




Southwestern College Organizational Chart

School of Continuing Education & Workforce Development

August 2021



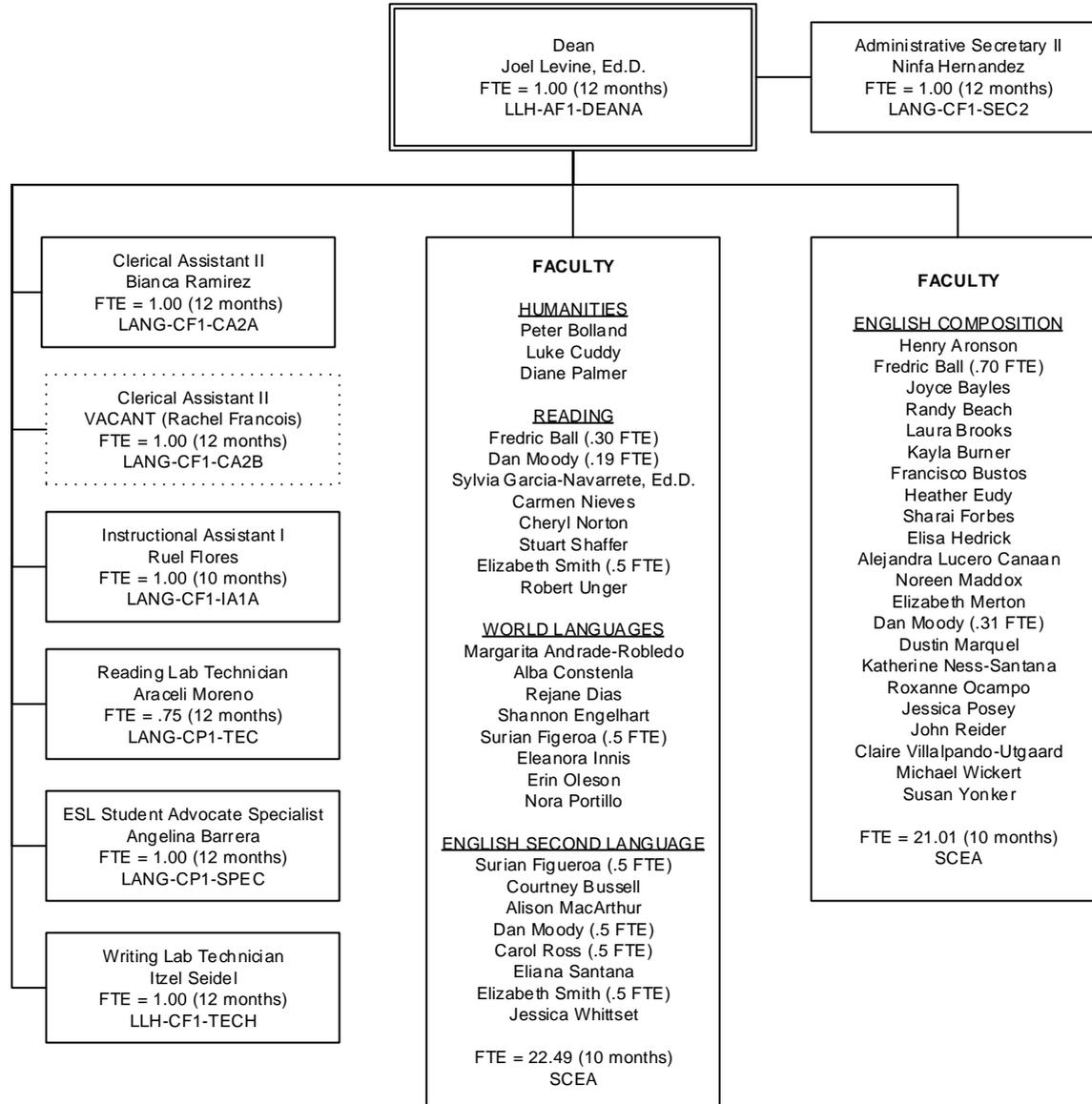
*Project Funded positions



Southwestern College Organizational Chart

School of Language, Literature & Humanities

August 2021



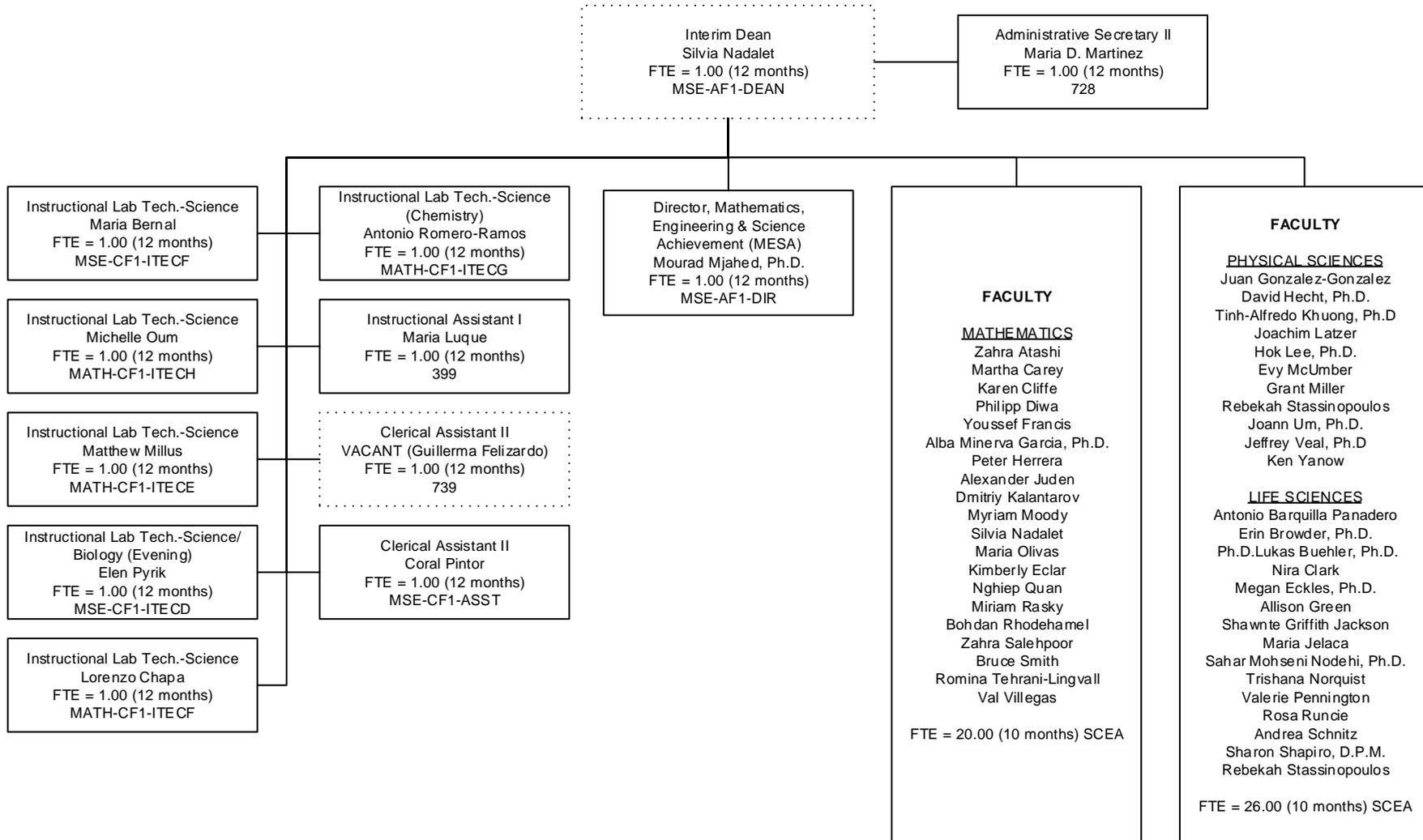
*Project Funded Position



Southwestern College Organizational Chart

School of Mathematics, Science & Engineering

August 2021



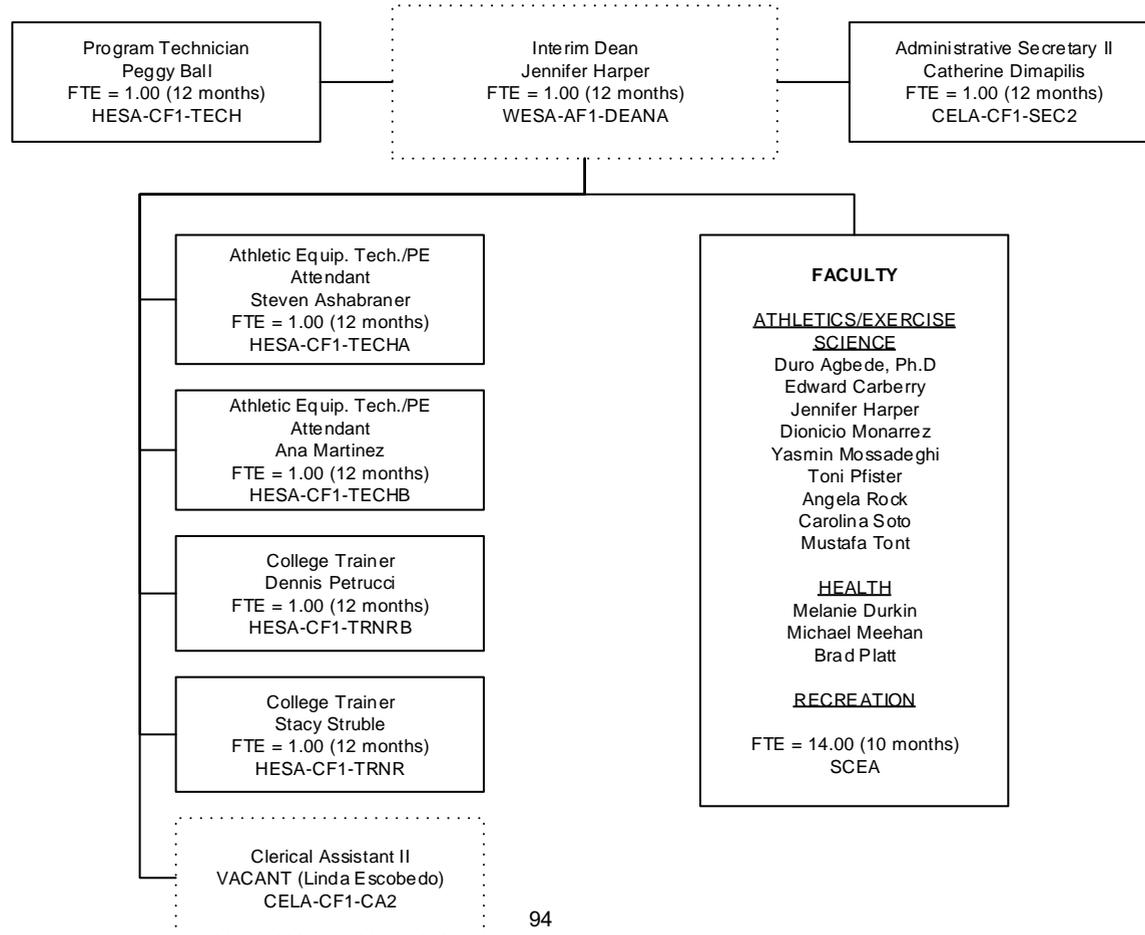
*Project Funded Position



Southwestern College Organizational Chart

School of Wellness, Exercise Science & Athletics

July 2021

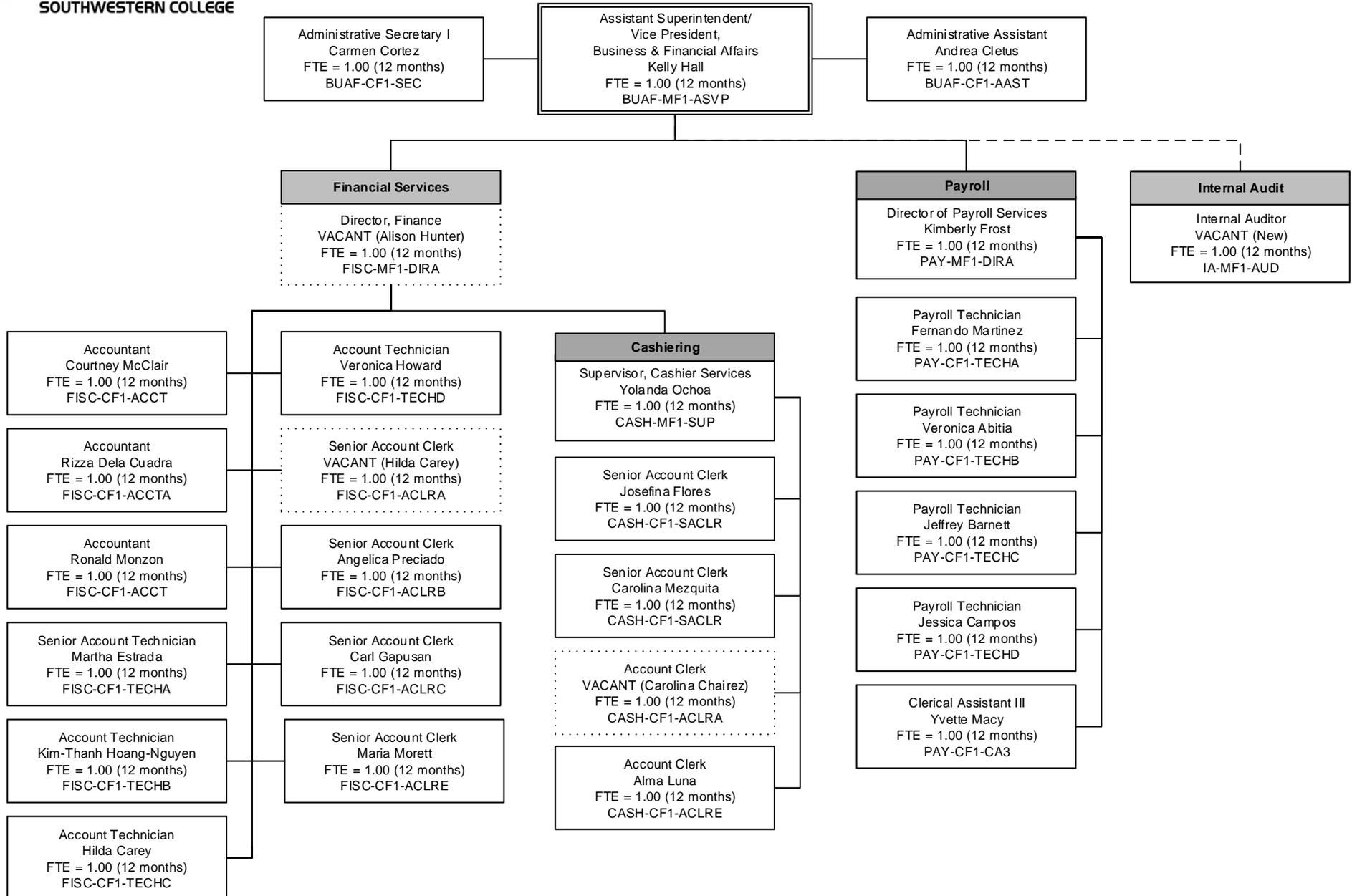




Southwestern College Organizational Chart

Business & Financial Affairs

July 2021

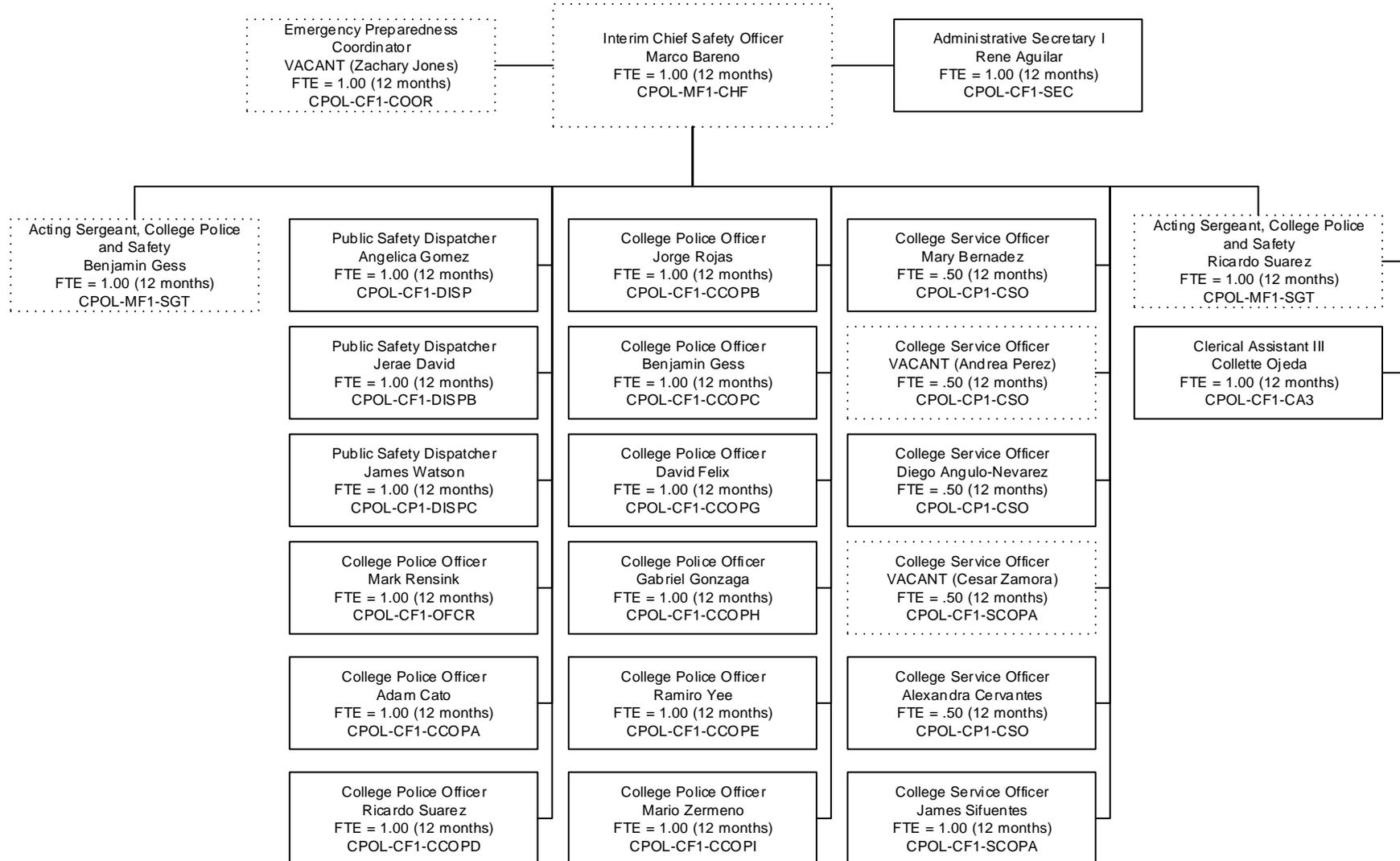




Southwestern College Organizational Chart

College Police

August 2021

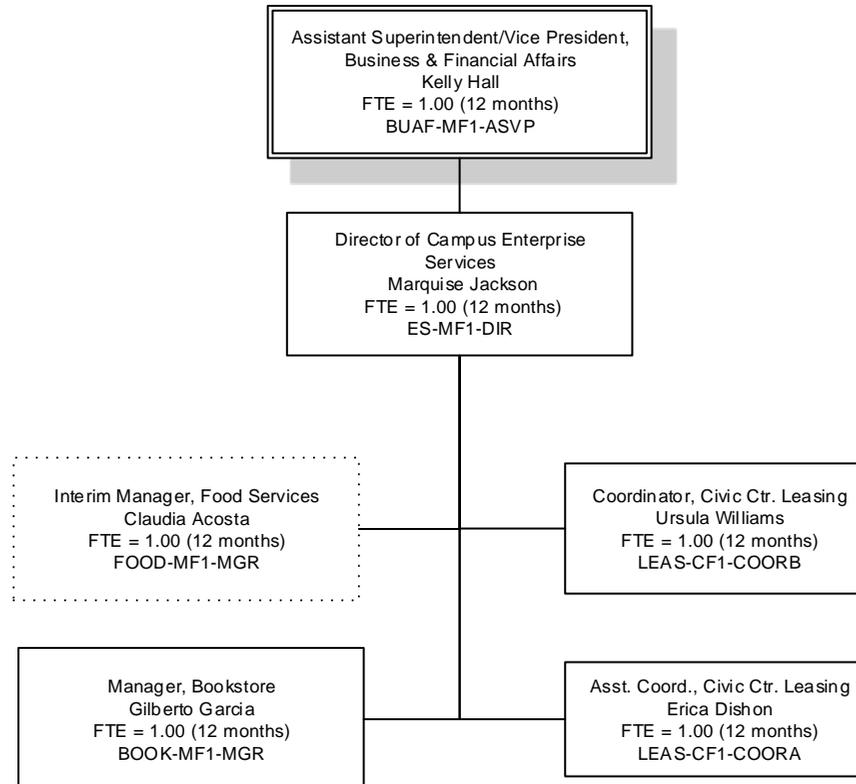




Southwestern College Organizational Chart

Enterprise Services

August 2021

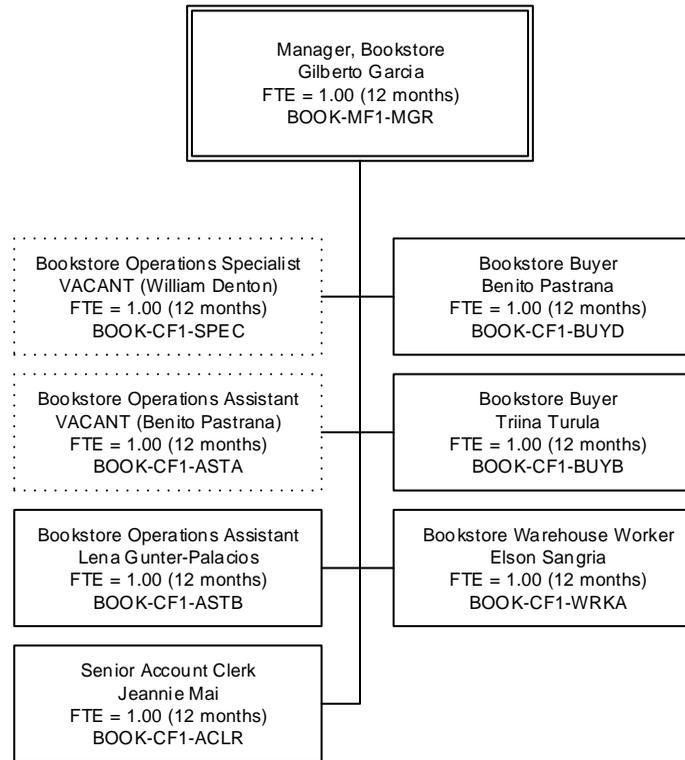




Southwestern College Organizational Chart

Bookstore

August 2021

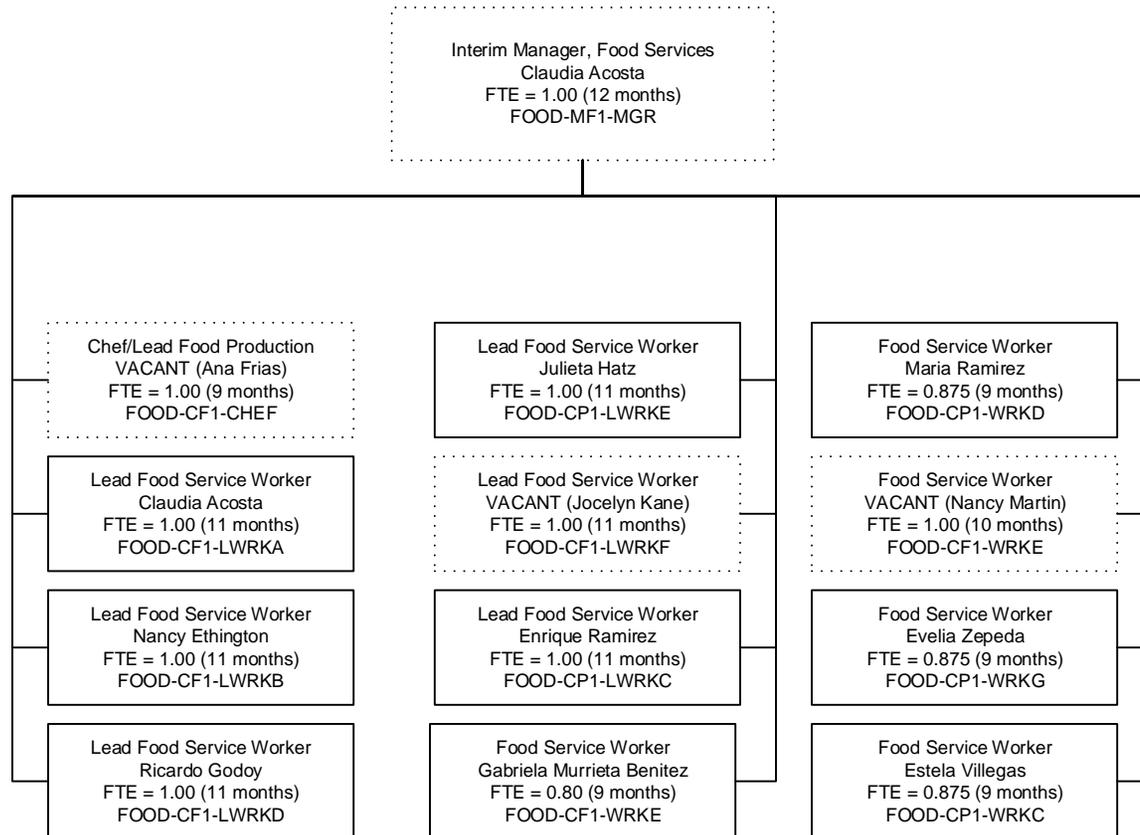




Southwestern College Organizational Chart

Food Services/Contracts Food Program Projects

July 2021

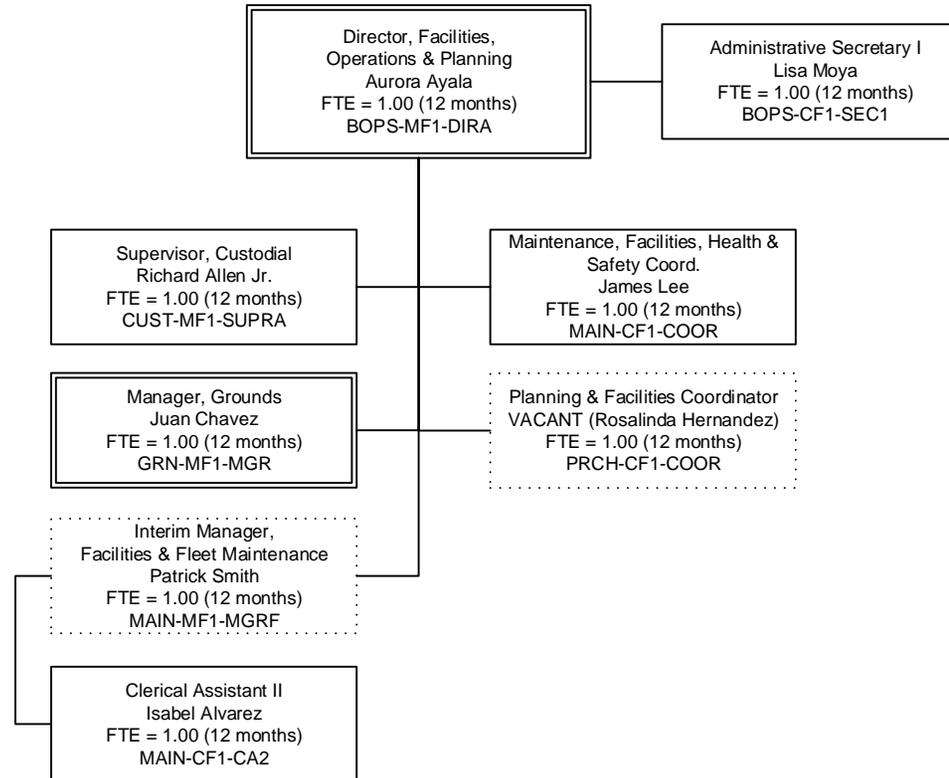




Southwestern College Organizational Chart

Facilities, Operations & Planning

June 2021

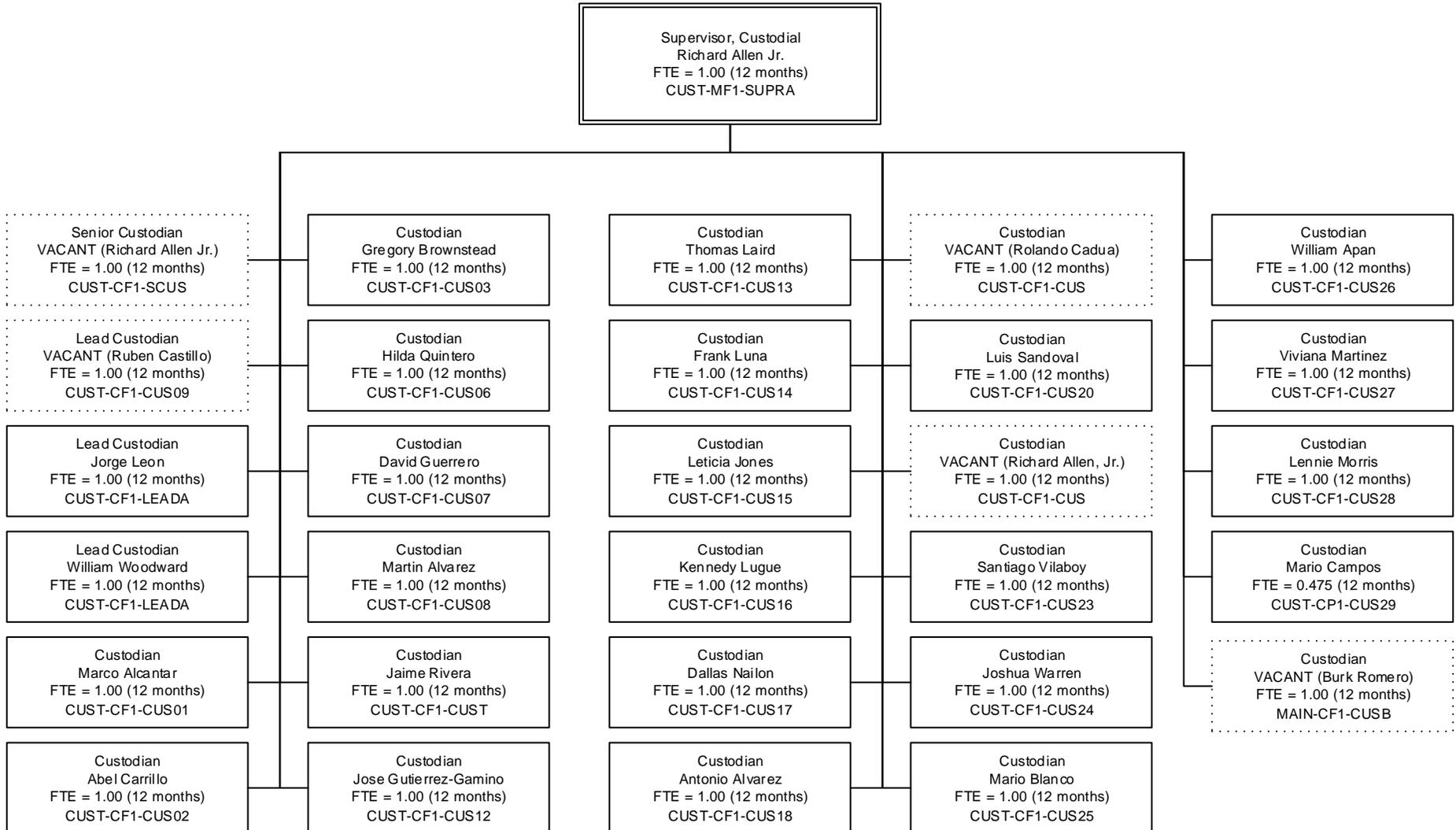


Southwestern College Organizational Chart



Custodial

August 2021

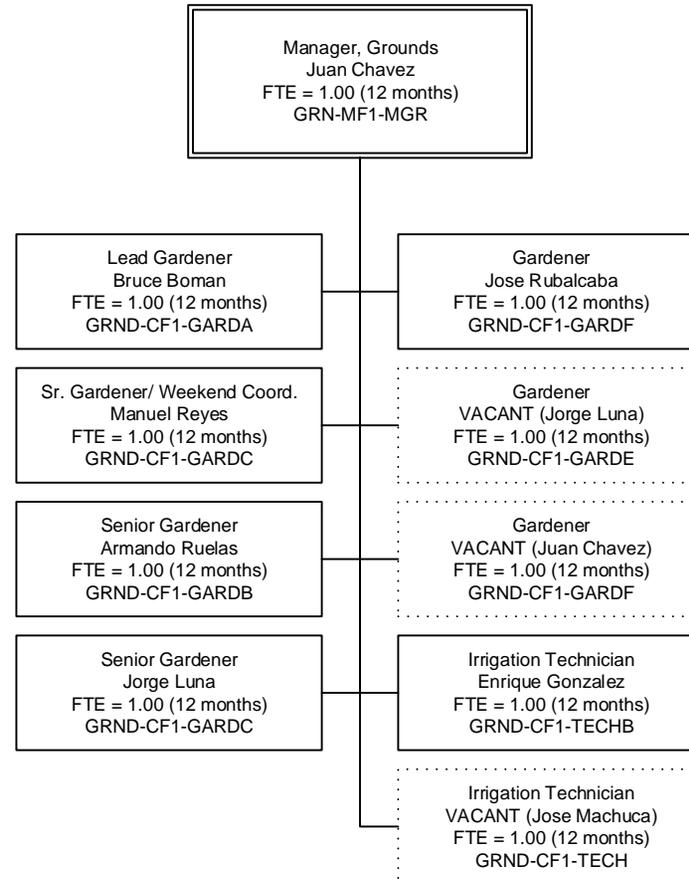




Southwestern College Organizational Chart

Grounds

January 2020

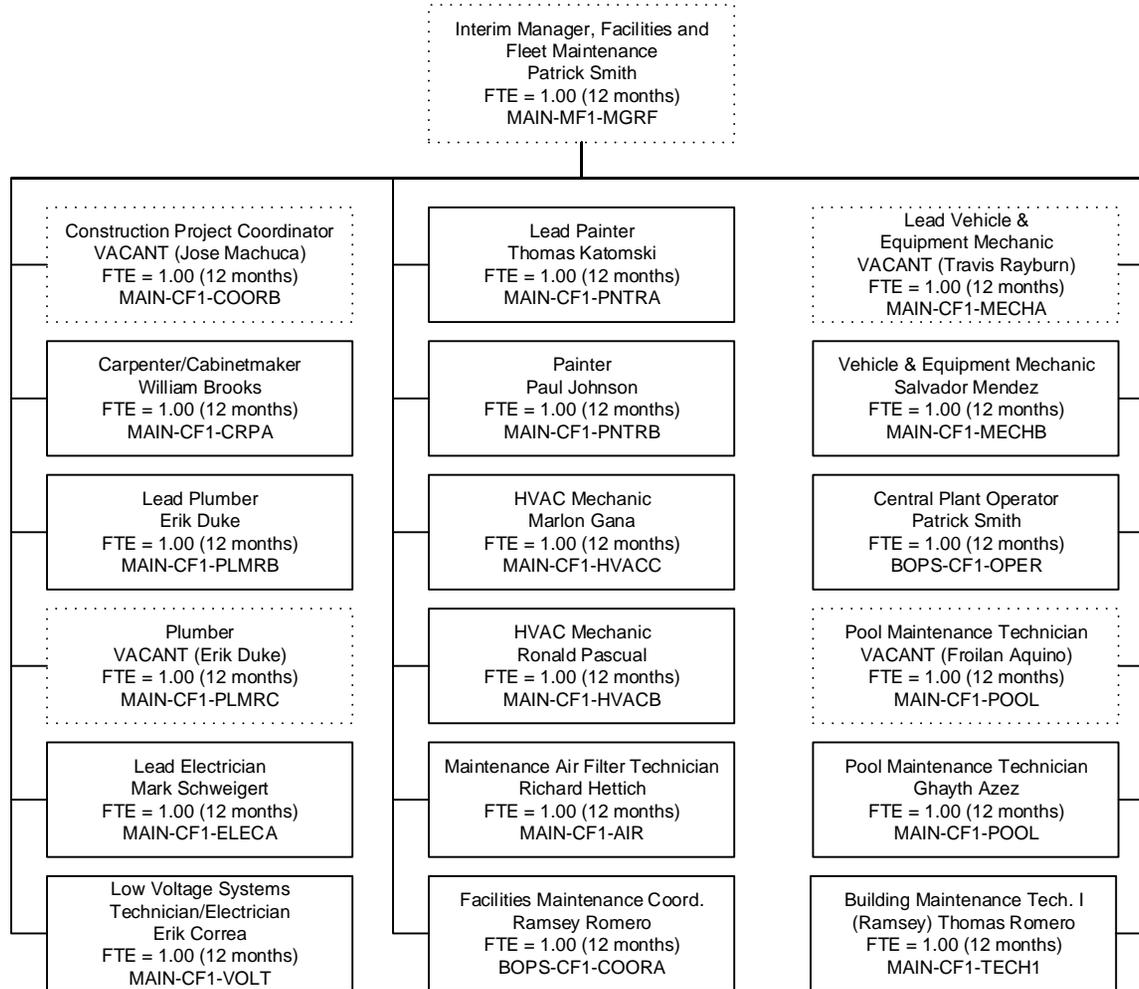




Southwestern College Organizational Chart

Maintenance

April 2021

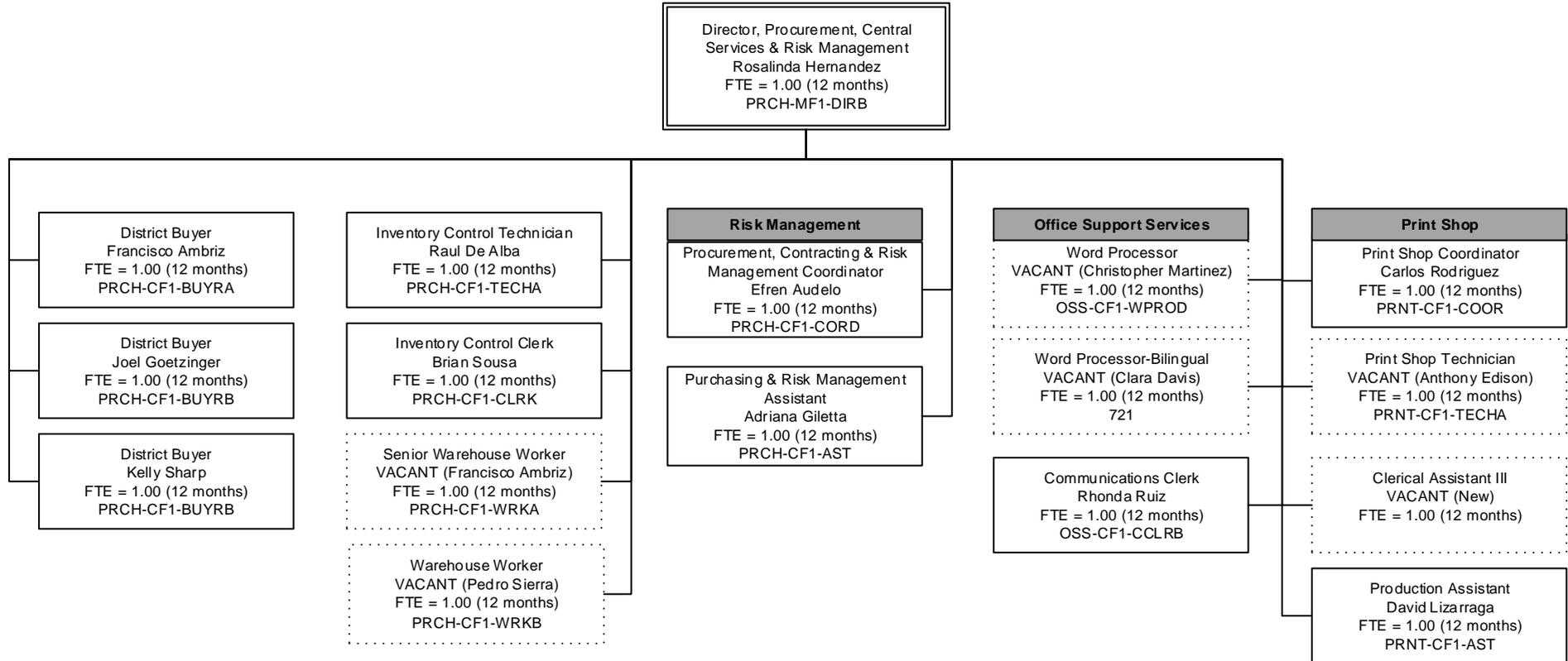




Southwestern College Organizational Chart

Procurement, Central Services & Risk Management

August 2021

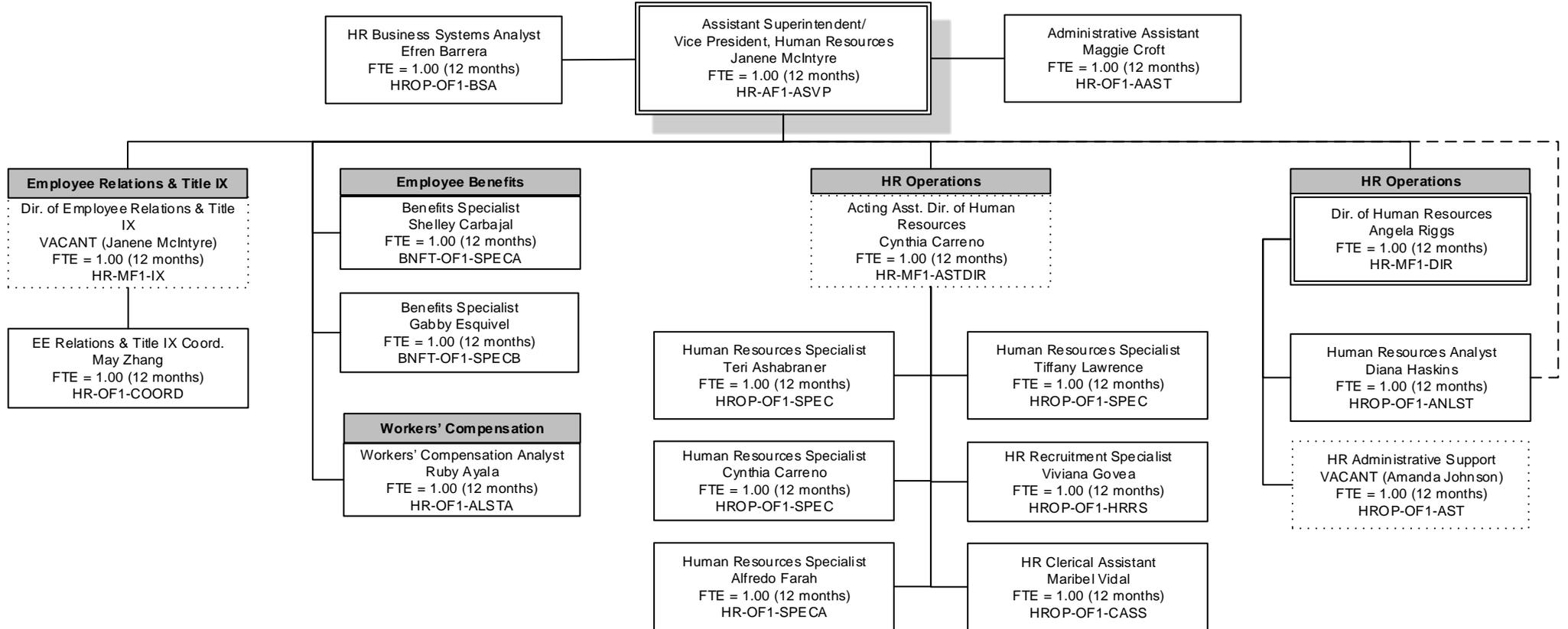




Southwestern College Organizational Chart

Human Resources

August 2021

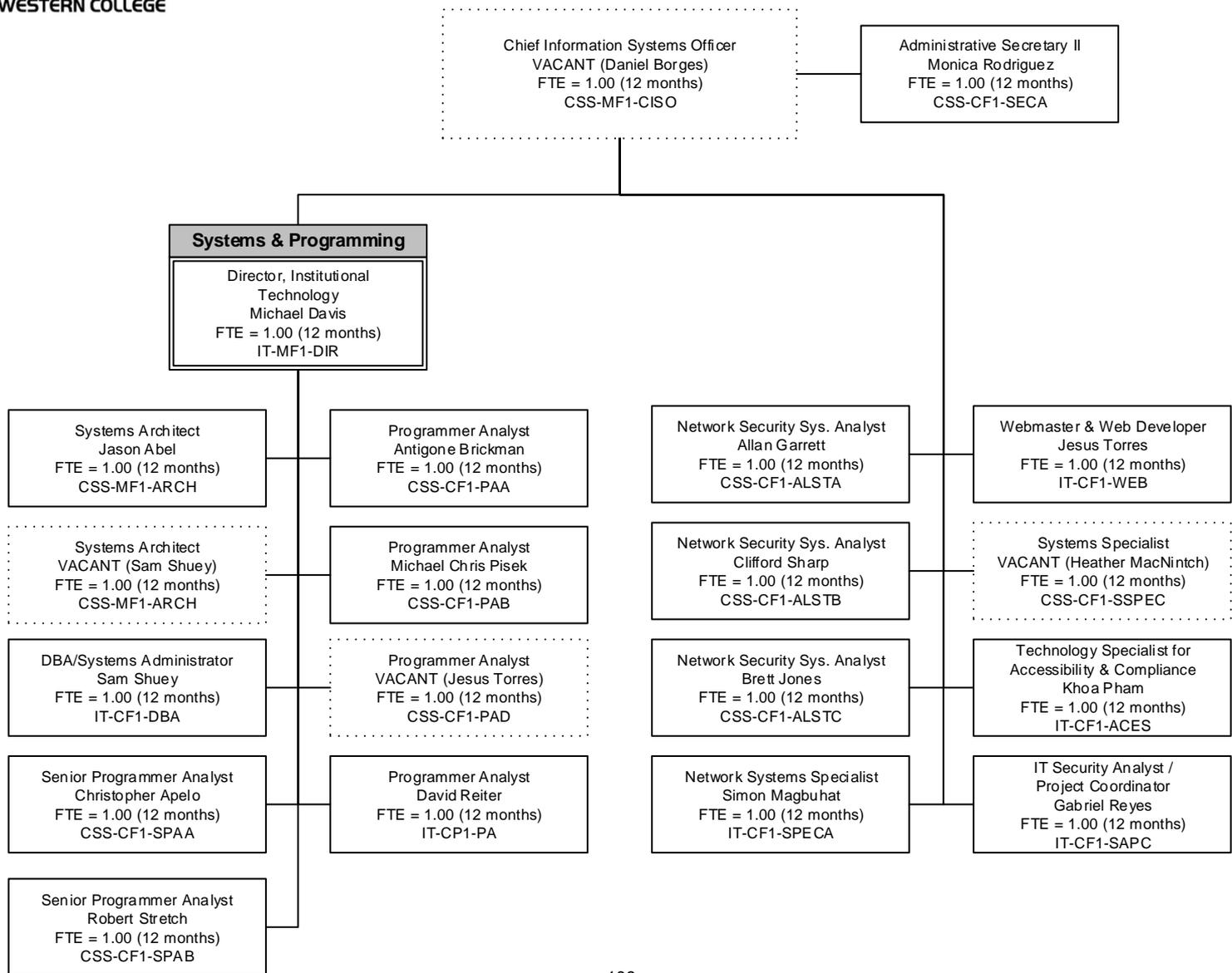




Southwestern College Organizational Chart

Institutional Technology

July 2021

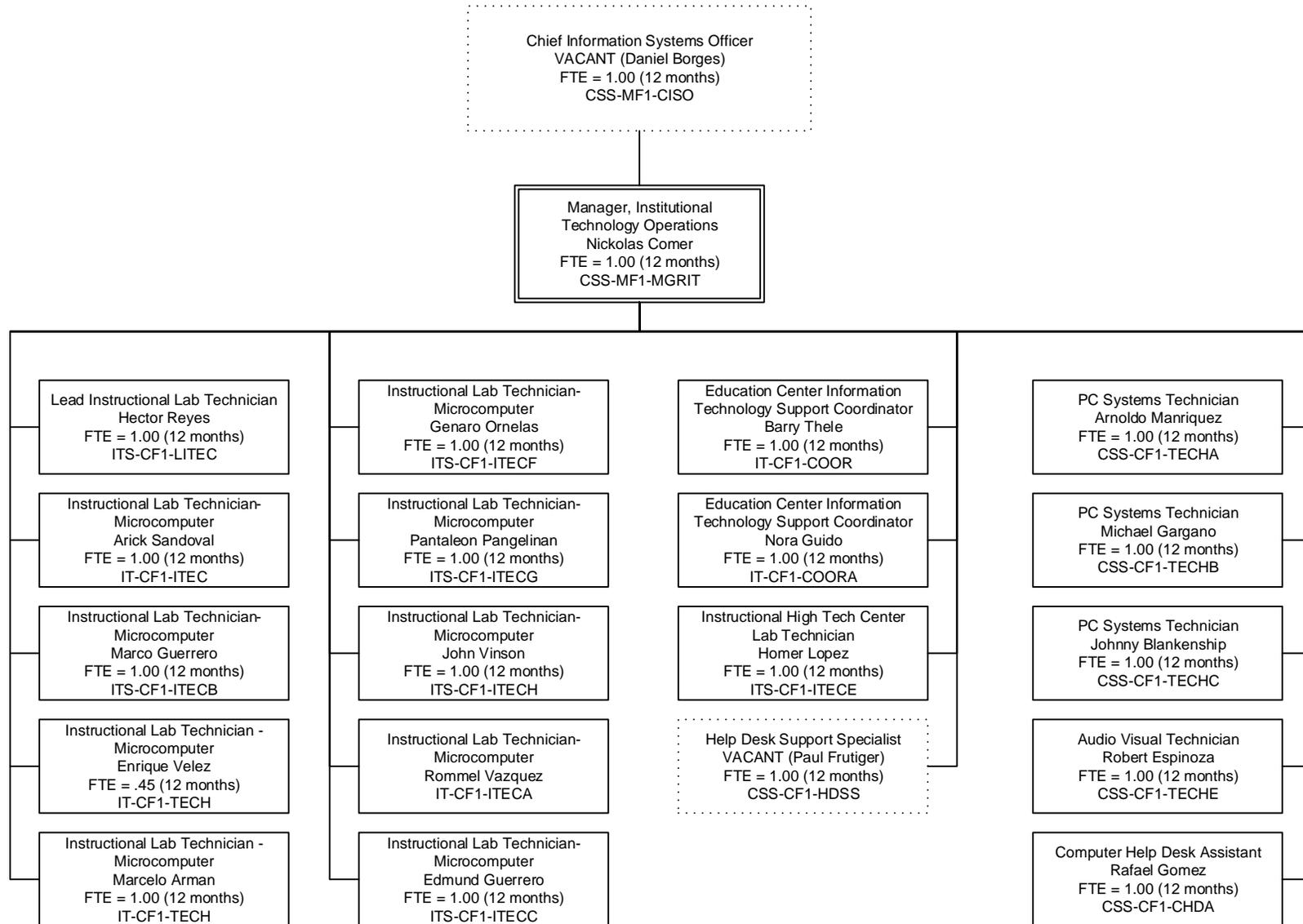




Southwestern College Organizational Chart

Institutional Technology

March 2021

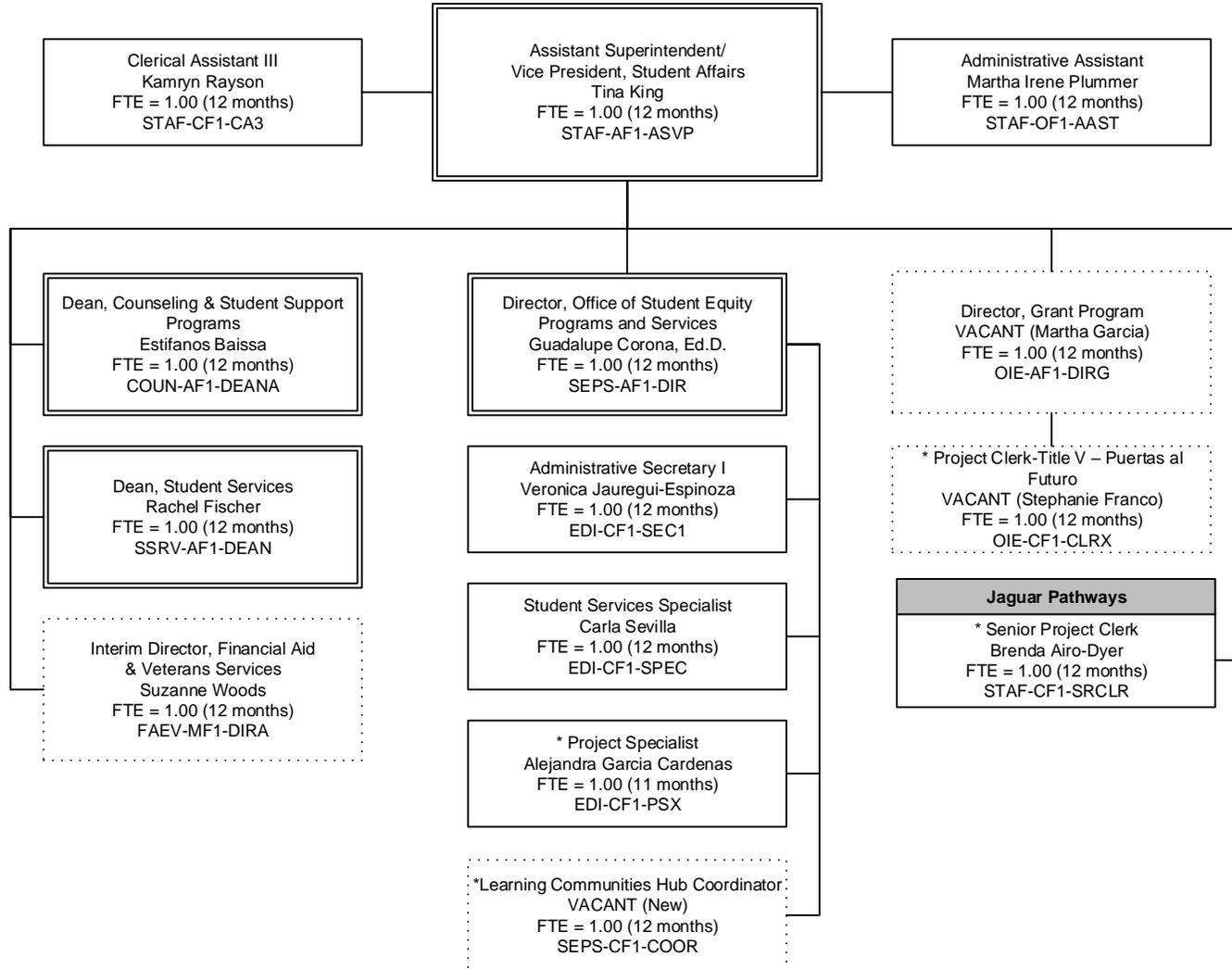




Southwestern College Organizational Chart

Student Affairs

May 2021



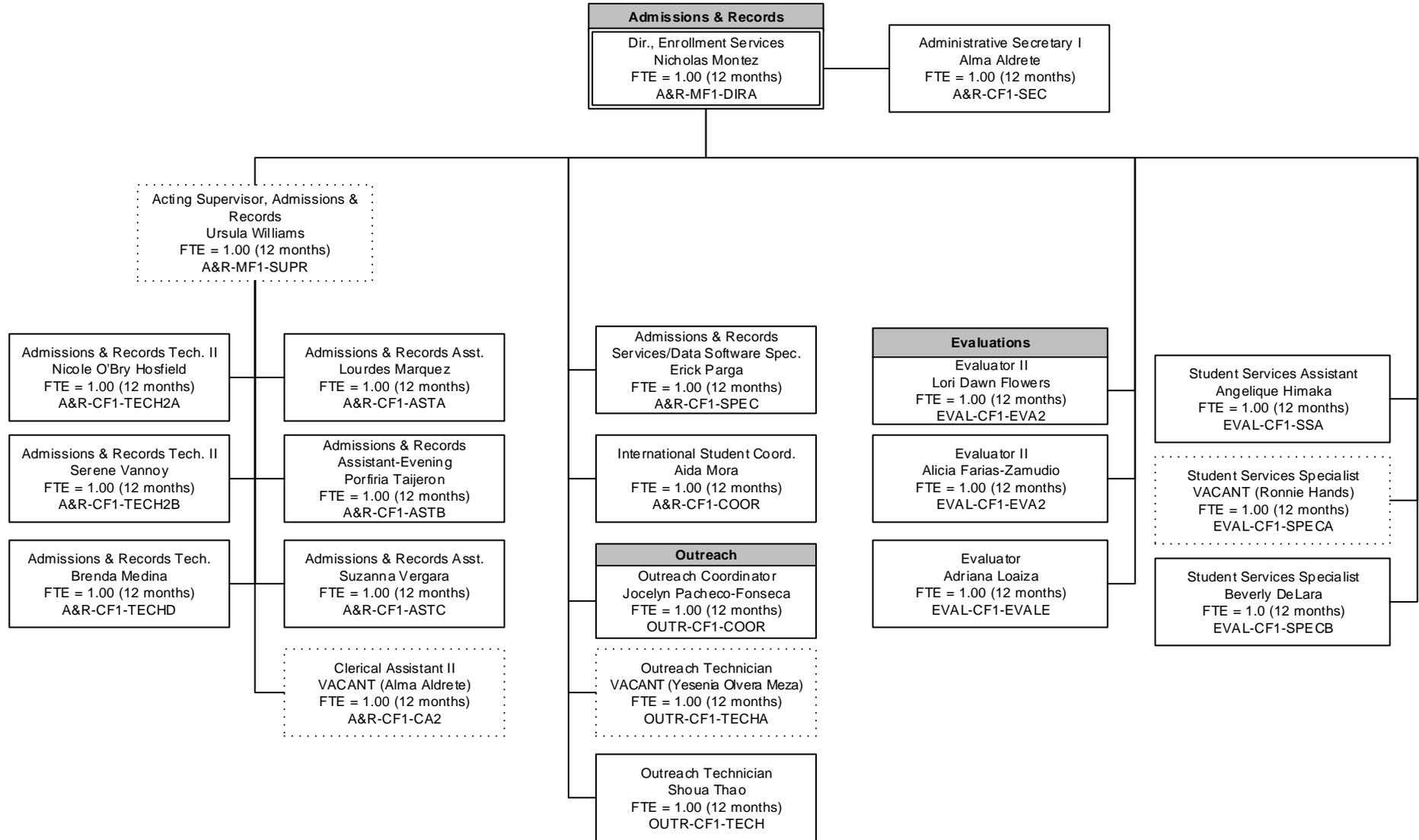
*Project Funded Positions



Southwestern College Organizational Chart

Admissions & Records

July 2021



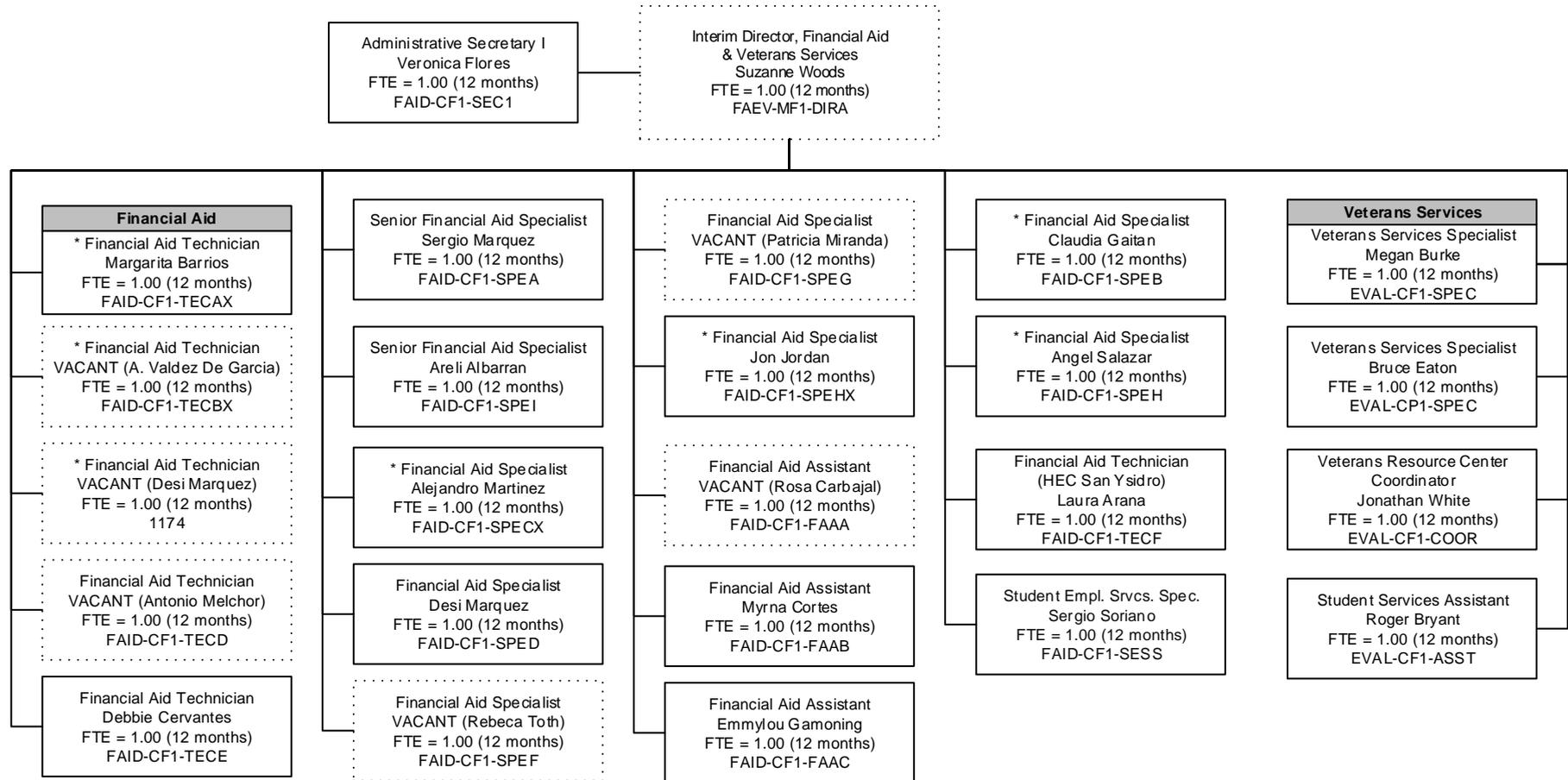
*Project Funded Position



Southwestern College Organizational Chart

Financial Aid & Veterans Services

July 2021



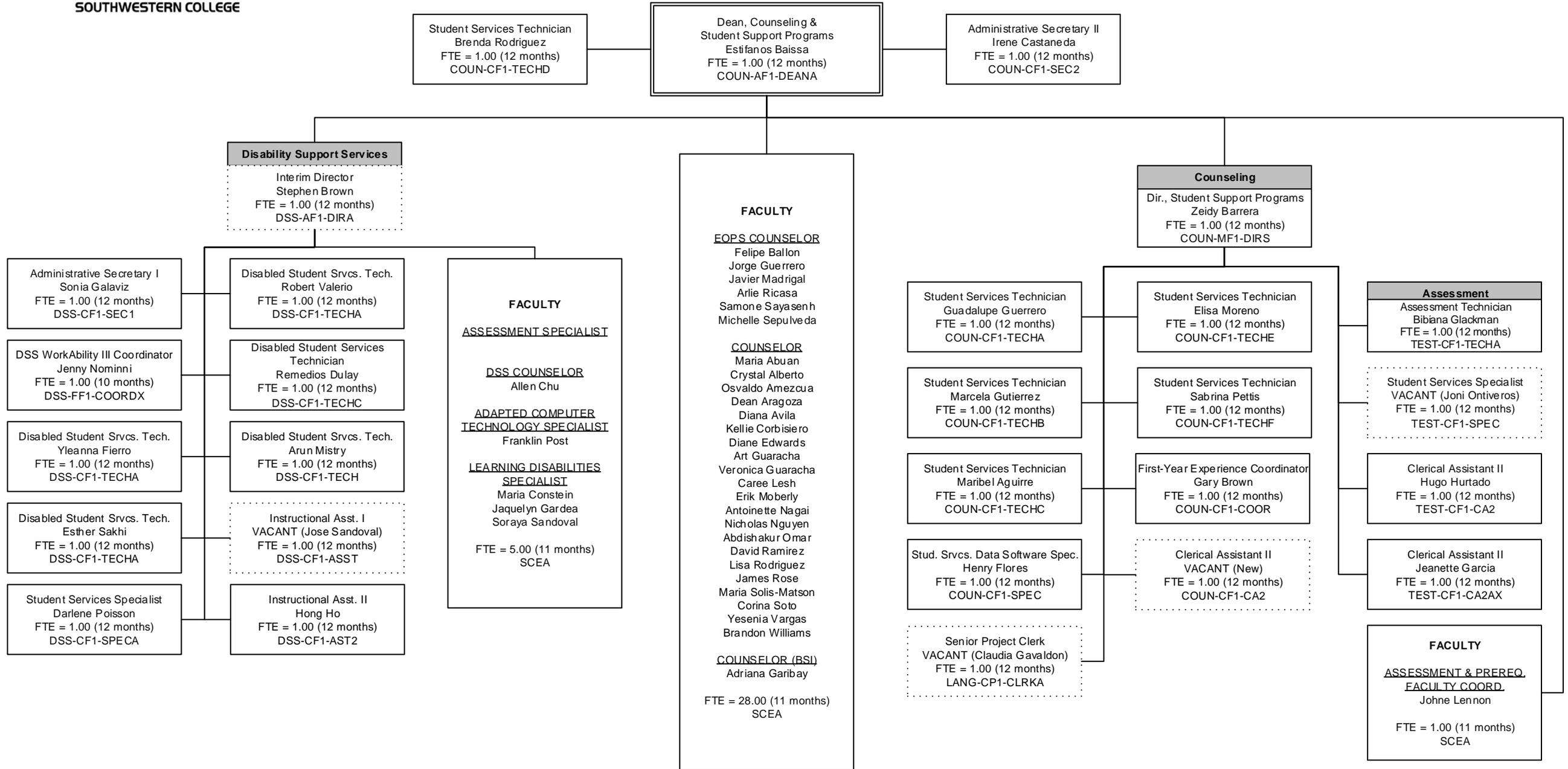
*Project Funded Position



Southwestern College Organizational Chart

School of Counseling and Student Support Programs

July 2021



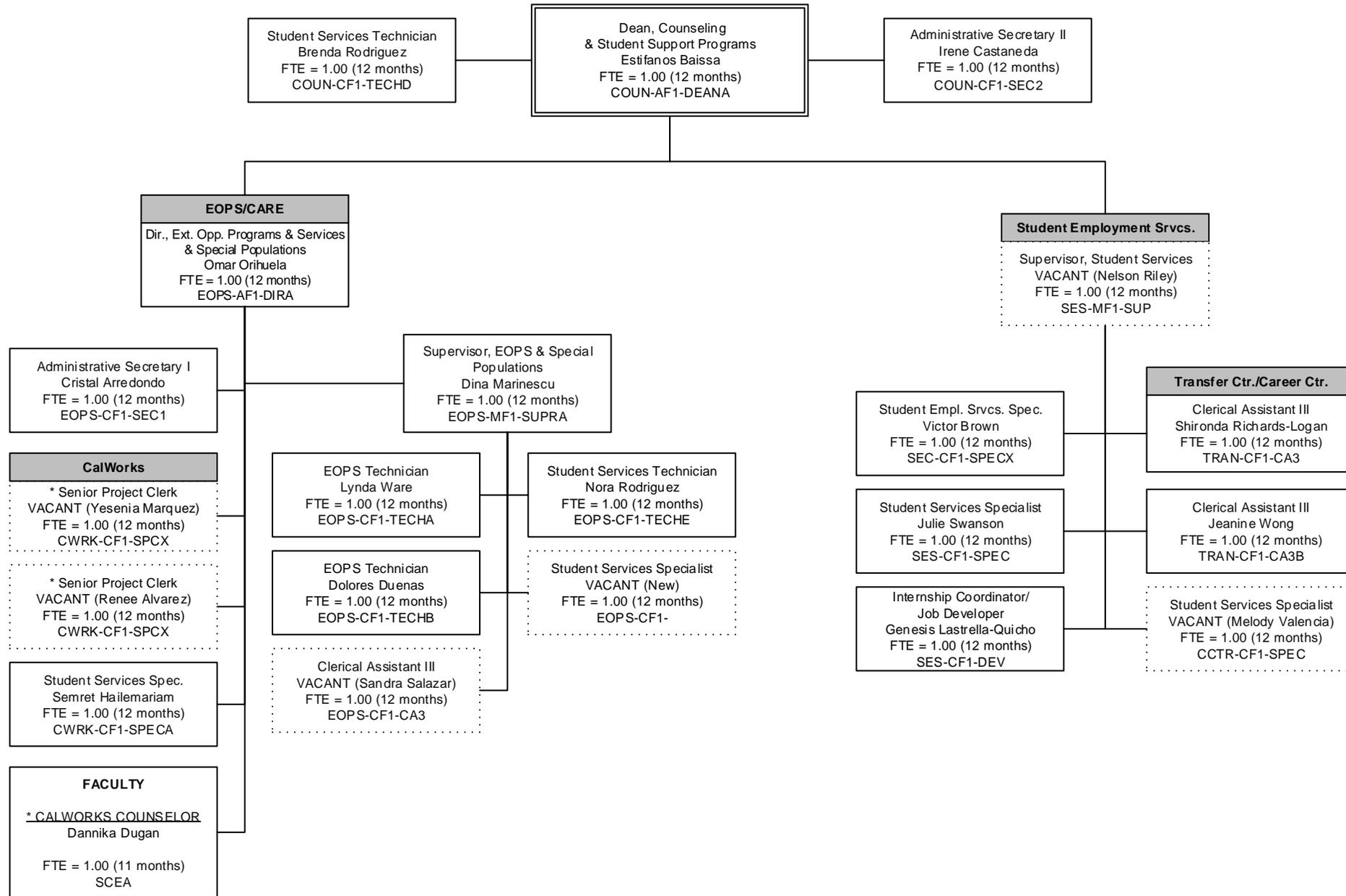
*Project Funded Position



Southwestern College Organizational Chart

School of Counseling and Student Support Programs

July 2021



*Project Funded Position



Southwestern College Organizational Chart

Student Services

July 2021

Dean
Rachel Fischer
FTE = 1.00 (12 months)
SSRV-AF1-DEAN

Student Development
Director, Student Development & Health Services
Ronnie Hands
FTE = 1.00 (12 months)
SDHS-AF1-DIR

Director of Bi-National and International Programs
VACANT (New)
FTE = 1.00 (12 months)

Administrative Secretary II
Tabitha Ibarra
FTE = 1.00 (12 months)
SSRV-CF1-SEC

Administrative Secretary I
VACANT (Veronica Cadena)
FTE = 1.00 (12 months)
SACT-CF1-SEC1

Health Services
Campus Nurse
Grace Cruz
FTE = 1.00 (11 months)
HLTH-FF1-NURS1

Nurse Associate
Gisel Horton
FTE = 0.625 (10 months)
HLTH-CF1-ASOCC

Nurse Associate
Alicia Lee
FTE = 1.00 (11 months)
HLTH-CF1-ASOCB

Nurse Associate
Jay Silvestre
FTE = 1.00 (10 months)
HLTH-CP1-ASOCA

Clerical Assistant II
VACANT (Patricia Powers)
FTE = 1.00 (11 months)
HLTH-CF1-CA2A

Clerical Assistant II
Leonora Afuyog
FTE = 1.00 (11 months)
HLTH-CF1-CA2B

CWEE/Service Learning
Student Services Specialist
Jenny Marasigan
FTE = 1.00 (11 months)
SACT-CF1-SPECA

Personal Wellness
Mental Health Counselor
Clarence Amaral
FTE = 1.00 (11 months)
HLTH-FF1-CSLR

Mental Health Counselor
Margaret Daynes
FTE = 1.00 (11 months)
HLTH-FF1-MHC2

Clerical Assistant II
Nora Cortez
FTE = 1.00 (12 months)
HLTH-CF1-CA2D

Student Activities
* Sr. Project Clerk - ASO
Nicholas Fox
FTE = 1.00 (12 months)
SACT-CF1-CLRKX

Student Activities Coordinator
Richard Eberheart
FTE = 1.00 (12 months)
SACT-CF1-COOR

Student Services Specialist
Janet Bynum
FTE = 1.00 (12 months)
SSRV-CF1-SPEC

Clerical Assistant III
Jocelin Barron
FTE = 1.00 (12 months)
SSRV-CF1-CA3

Basic Needs Coordinator
Trina Eros
FTE = 1.00 (12 months)
SSRV-CF1-COOR

Appendix C – Policies and Procedures

Delegation of Authority, Fiscal

(6100 BP - BOARD POLICY)

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

(6200 BP - BOARD POLICY)

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.

General Fund Reserve

(6210 BP – BOARD POLICY)

The District shall maintain a general fund budgeted reserve of 7% of unrestricted fund adopted budgeted expenditures to provide for economic uncertainties. Expenditures from this reserve require the approval of the Governing Board. The policy shall be reviewed annually.

Budget Management

(6250 BP - BOARD POLICY)

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

(6250 AP - ADMINISTRATIVE PROCEDURE)

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

(6300 BP - BOARD POLICY)

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

(6320 BP - BOARD POLICY)

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

(6400 BP - BOARD POLICY)

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.

Appendix D – Integrated Planning and Budget Development Process

SOUTHWESTERN COLLEGE INTEGRATED PLANNING AND BUDGET DEVELOPMENT PROCESS TIMELINE

JANUARY - FEBRUARY

Program Review

- Program Review Level One
- Training and individual consultations

Prioritization

- SCC standing committee training

Assessment of Planning Process

- Surveys

Budget Development

- Planning and Budget Committee (PBC) examines budget assumptions based on current fiscal state, the college district mission, vision and values statements, and the institution's strategic planning goals documents.
- Reviews past year's budget and PBC annual Full Report at SCC meeting.
- Training for budget managers. Proposed budgets on needs identified in program review and strategic planning goals found in institutional planning documents.

MARCH - MAY

Prioritization

- SCC standing committee training and prioritization
- SCC prioritization
- Identification of funding source by PBC

Institutional Planning

- Student Success Support Plan
- Program Improvement

Faculty/Resource Allocation (FHP)

- Data Preparation
- FHP Data Training

Budget Development

- Training for budget managers; proposed budgets on needs identified in program review and strategic planning goals found in institutional planning documents continues.
- Budget managers submit electronic budget proposals to Finance Office. Finance Office brings draft to Planning and Budget Committee for input. The Planning and Budget Committee provides support for SCC Prioritization Process and reviews the prioritization list.

JUNE - JULY

Strategic Plan

- Annual Assessment/Institutional Goals

Prioritization

- Notice of Award

Assessment of Planning Process

- Develop and update Research Agenda

Budget Development

- Tentative budget presented to public. Governing Board adopts tentative budget.
- The Planning and Budget Committee, and the Finance Office continue to discuss the tentative budget.

AUGUST - OCTOBER

Faculty/Resource Allocation (FHP)

- FHP training
- Faculty Proposal Development

Institutional Planning

- Enrollment Management Plan

Assessment of Planning Process

- Annual Research Agenda

Budget Development

- The Planning and Budget Committee, and the Finance Office continue to discuss the tentative budget.
- Governing Board reviews final budget proposal and approves the final budget at its September meeting.
- The Planning and Budget Committee continues training and providing oversight for adopted budget. Reviews budget development process. Provides oversight for previous year's SCC prioritization list. In addition, provides oversight for annual Strategic Plan assessment.

OCTOBER - DECEMBER

Institutional Planning

- Institutional Technology Plan

Faculty/Resource Allocation (FHP)

- IR Support for FHP Prioritization
- FHP Committee selection

Institutional Program Review

- Program Review Submission Level 3 and Level 2
- Training and individual consultations

Budget Development

- The Planning and Budget Committee continues training and providing oversight for adopted budget. Reviews budget development process. Provides oversight for previous year's SCC prioritization list. In addition, provides oversight for annual Strategic Plan assessment.

Appendix E – SCC Restructure

Standard IV.A.3

College constituents "have a substantive and clearly defined role in institutional governance and exercise a substantial voice in institutional policies, planning, and budget that relate to their areas of responsibility and expertise."

Title 5 §§51023.7 and 52023.5 state requirements for the "effective participation" of students and staff, respectively, in the development of recommendations to the governing board.

BP 2510:

"...the Governing Board is committed to its obligation to ensure that appropriate members of the District participate in developing recommended policies for Board action and administrative procedures for Superintendent/President action under which the District is governed and administered."

Faculty, staff, students, and administrators shall be provided with opportunities for participatory decision making and have a substantial voice in decision-making. (there are some specifics listed for groups listed)

Advisory Committees to Support Shared Planning and Decision-Making

The Committees below primarily function to provide cross-functional perspectives to the work of subcommittees and/or task forces under each area. The goal is to establish a clear pathway for committees' work to reach SCC; to track, to recognize, and support the work of these groups; and to encourage collaboration and silo-busting. Committee membership would consist of a cross-functional core of representatives. Resource members may be asked to join based on need.

Policies and Procedures Review Committee

- Areas of Consultation**
- Cyclical review of policies and procedures
 - Annual review of the mission

Student Equity and Success Committee

- Areas of Consultation**
- Educational Planning
 - Student Equity Initiatives
 - Student Onboarding
 - Student Support Initiatives
 - Enrollment Management
 - Program Viability
 - Career Education
 - Noncredit Education

Employee Support Committee

- Areas of Consultation**
- Professional Development for all Employees
 - Employee Onboarding
 - Campus climate and morale
 - Employee diversity and equity

Planning and Budget Committee

- Areas of Consultation**
- Program review process
 - Budget development process
 - Facilities planning

Appendix F – Adopted Budget Calendar

ADOPTED BUDGET CALENDAR - 2021-2022

Date	2021-2022 Budget Development
Friday, January 15, 2021	Governor's Proposed Budget is unveiled for FY 20/21.
PBC Friday, February 5, 2021	Planning and Budget Committee approves <i>Draft</i> Budget Calendar, reviews Governor's proposed budget and develops budget building assumptions. Update on funding amount (and sources) for Program Review.
Monday, February 15, 2021	Quarterly Financial Status Report 311Q due.
ELT Tuesday, February 23, 2021	ELT Budget Planning Session
CMT Thursday, February 25, 2021	CMT Budget Planning Session
Friday, February 26, 2021	Annual Audit Report due to CCCCO.
PBC Friday, March 5, 2021	VP-Academic Affairs presents revenue and enrollment projections at Planning and Budget Committee Meeting.
GB Tuesday, March 9, 2021	Governing Board Meeting, VP-Business & Financial Affairs (VPBFA) communicates Budget Priorities and Assumptions and shares <i>Draft</i> Budget Calendar.
SCC Wednesday, March 10, 2021	Shared Consultation Council Meeting, VP-Business & Financial Affairs (VPBFA) communicates Budget Priorities and Assumptions.
CMT Thursday, March 18, 2021	Budget Development Overview provided to Budget Managers and Executive Leadership Team at CMT.
PBC Friday, March 19, 2021	Budget Building Session with Planning and Budget Committee.
Monday, March 22, 2021	Zoom Recording of Budget Development Overview and Trainings will be made available to all interested participants.
Week of March 22, 2021	Finance Staff meetings with Budget Managers to review their respective budgets. Budget Development Packets/Instructions distributed.
HR Friday, March 26, 2021	HR sends APL to Finance for <i>Draft</i> Tentative Budget.
Week of April 5, 2021	Budget Managers meet with VP's to review proposed budgets and get VP sign-off.
Monday, April 12, 2021	Electronic budgets due to be submitted to Finance Office.
SCC Wednesday, April 14, 2021	Shared Consultation Council Meeting, VP-Business and Financial Affairs delivers update on budget process.
HR Thursday, April 22, 2021	HR sends <i>final</i> APL to Finance.

ADOPTED BUDGET CALENDAR - 2021-2022

Date	2021-2022 Budget Development
Monday, May 10, 2021	Finance Office finalizes Tentative Budget. Finance provides budget schedules in Excel format to VPBFA admin. The admin combines with the narratives, does edit checks, creates cover letter, and sends to printer.
Friday, May 14, 2021	May Revise of the Governor's budget is released. Quarterly Financial Status Report 311Q due. Notification to Chancellor of External Auditor hired for District Audit. Deadline for submitting purchase requisitions.
Monday, May 17, 2021	<i>Draft</i> Tentative Budget distributed. VPBFA and Director of Finance deliver joint Town Hall Meeting to inform campus of Tentative Budget.
PBC Friday, May 21, 2021	Tentative Budget Presentation review with Planning and Budget Committee.
GB Tuesday, May 25, 2021	Governing Board Workshop - Tentative Budget
GB Tuesday, June 8, 2021	Governing Board adopts Tentative Budget.
Wednesday, June 9, 2021	Finance staff loads Tentative Budget.
Monday, June 14, 2021	The California State Budget is enacted for 2020/21.
Thursday, July 1, 2021	Tentative Budget due to County Officer.
Saturday/Sunday, August 14-15, 2021 - August 5, 2021 - Last day of Summer Semester - August 12, 2021 - Grades due for Summer Semester - August 18, 2021 - Email Fall class schedule to registered students - August 22, 2021 - Last day to add classes for Fall Semester	Finance Office closes year-end in Ellucian.
Thursday, August 19, 2021	Advertisement - Public Notice to community regarding Adoption Budget. Public viewing of Budget in Finance Office.
GB Tuesday, August 24, 2021	Governing Board Workshop - Adoption Budget
GB Tuesday, September 14, 2021	Governing Board approval of Adopted Budget. <i>Draft</i> Annual 311 presented as an information item to Governing Board.
Wednesday, September 15, 2021	Finance Staff loads Adopted Budget.
Sunday, October 10, 2021	Adopted Budget due to Chancellor's Office. Certified Annual 311 due.
Monday, November 1, 2021	FON Report due.
GB Tuesday, November 9, 2021	Completed Annual Audit presented to Governing Board to review and accept.
Monday, November 15, 2021	Quarterly Financial Status Report 311Q due.
Friday, December 31, 2021	Annual Audit Report due to CCCC.

ADOPTED BUDGET CALENDAR - 2021-2022

Date	2021-2022 Resource Requests
IPR Mid March	Institutional Program Review Committee (IPRC) requests confirmation of need for program review resource requests submitted last year and placed on hold at the start of the pandemic in April 2020.
IPR Week of April 19, 2021	First meeting of IPRC Prioritization Task Force pilot to review and discuss program review resource requests that were placed on hold in April 2020.
IPR Week of May 10, 2021	Second meeting of IPRC Prioritization Task Force pilot to review and discuss program review resource requests that were placed on hold in April 2020.
IPR Week of May 17, 2021	IPRC Prioritization Task Force voting completed and prioritized list of resource requests forwarded to PBC.
PBC Friday, May 21, 2021	PBC reviews master prioritized list and identifies funding sources for prioritized items.
ELT May-June	Executive Leadership Team prioritizes resource requests for Classified Professionals placed on hold at the start of the pandemic in April 2020, and results are reported.
SCC May-June	Tentative Budget review at SCC Meeting.
Mid July	VPBFA notifies departments whose prioritized resource requests will be funded so that they may purchase items.
Early August	VPBFA creates list of prioritized resources requests that are funded and sends information to Institutional Technology to update the Program Review Dashboard.
SCC August-September	All prioritized and funded program review resource requests are forwarded to SCC for review and announcement.
Before October	Level 2 Program Review Leads meet with Level 3 interested members (Faculty and others) to discuss district, division and unit goals for 2022.