

Southwestern Community College District

Tentative Budget FY 2020-21

Presentation to Governing Board

July 14, 2020



Executive Summary

This executive summary highlights the components in the proposed Fiscal Year 2020-21 (FY20-21) Tentative Budget (TB) and provides an overview of the major issues, opportunities, challenges, and changes that are reflected in this document. The executive summary provides selected high-level information. Details and expanded discussion are included throughout the Tentative Budget book.

Overview

The Southwestern Community College District (SCCD), “the District”, is the only public institution of higher education in southern San Diego County. The District serves one of the most racially, ethnically and culturally diverse communities among the 115 colleges and 72 districts comprising the California Community College (CCC) system. Of the 2.1 million students enrolled in a California community college, our District serves approximately 28,000 students each year from the Chula Vista campus, its three Higher Education Centers, and the Crown Cove Aquatic Center.

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 stake-holders, developed a set of Budget Reduction Principles to guide the FY20-21 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.

The SCFF aligns the *Vision for Success* goals with a funding 70/20/10 model. The District’s projected FY20-21 State apportionment funding proportions are demonstrated below.

STATE APPORTIONMENT FUNDING PROPORTIONS

FY20-21 Projected State Apportionment	SCFF %	SCCD %
Institutional Effectiveness & Student Access	70	69
Student Equity	20	22.3
Student Success	10	8.7
Deficit		(6.3)

State Funding

California began 2020 with a strong bill of financial health—a strong economy, historic reserves, and a structurally balanced budget. The rapid onset of the COVID-19 pandemic has had an immediate and severe impact on the global, national, and state economies. The state entered the budget cycle for FY20-21 with a \$54 Billion deficit.

Under Proposition 98’s constitutional calculation, this revenue decline results in a lower required funding level for K-12 schools and community colleges. Each year, the state calculates a minimum guarantee for California community college (CCC) funding based on Proposition 98 and related statutes. The CCC minimum guarantee funding in FY20-21 is projected to be 8.9% lower than FY19-20 due to significant drop in state revenues.

The 2020 State Budget Act aims to stave off apportionment reductions by increasing deferrals, some of which will be triggered off should Congress approve additional stimulus before October. In this way, funding for most CCC programs is preserved at 2019-20 levels. In addition, the budget provides a new \$120 million block grant to help districts cover costs related to the COVID-19 pandemic. To meet budget reduction targets while maintaining and expanding funding in these ways, the budget defers payments to community colleges from one fiscal year into the next for both FY19-20 and FY20-21.

Due to a delay in tax filings and other on-going uncertainties, actual Proposition 98 funding levels will likely not be known until the fall. Therefore, the state budget is a ‘placeholder’ budget that will be revised, perhaps multiple times over the next 12 months.

FTES Targets Used to Develop the Budget

The District’s FTES target for FY20-21 has been established at 14,750 FTES and is broken down as credit, Career Development and College Preparation (CDCP) non-credit and “regular” noncredit, incarcerated credit, and Special Admit (Dual Enrollment). Credit FTES is funded under the SCFF model using a 3-year rolling average. All other types of enrollment are funded outside of the SCFF.

FTES TRENDS AND BUDGET YEAR GOALS

Fiscal Year	Funded FTES	Actual FTES	Funded Credit FTES	Incarcerated Credit	Funded Special Admit	CDCP	Funded Noncredit FTES
18-19**	14,694.00	14,694.29	14,199.03	62.87	201.63	44.87	185.89
19-20** (P2)	14,209.08	15,008.59	14,688.02	30.98	189.50	50.82	49.27
20-21***	14,750.00	14,750.00	14,184.33	73.99	237.21	45.53	208.95

** The District received additional funding under the Hold Harmless provision of the SCFF in FY18-19 and FY19-20.

*** FY20-21 goals.

Budget Assumptions Used to Develop the District's Budget

The Tentative Budget is built to with-stand mid-year reductions. Lower funding would require the Chancellor's Office to apply a deficit factor proportionally to reduce each district's apportionment allocation by reducing the funding rates and/or hold harmless protections. It is also anticipated that payment deferrals, the shifting of payments from one fiscal year to another, for SCCD will be between \$9 - \$20 Million for FY20-21. Using the best information currently available, the District is basing the FY20-21 Tentative Budget on a projected 6% reduction to State apportionment compared to FY19-20 State funding levels.

- FY20-21 is the second year of a planned, 2-year strategy to step down the Unrestricted General Fund ending balance in line with the Governing Board's Policy 6210.
- No anticipated cost-of-living adjustment (COLA) to State apportionment.
- No funding for enrollment growth or new programs.
- Plan for possible mid-year cuts: A 6% reduction to the SCFF allocations.
- No change to EOPS, Strong Workforce or Student Equity and Achievement Programs from FY19-20.
- Federal revenues may trend in a positive direction in response to COVID-19 assistance.
- Hold Harmless provision is extended through 2024. However, the protection will be eroded in years with State revenue deficits.
- FY20-21 apportionment payments of \$20 Million will be deferred until FY21-22. Up to \$10.6 Million in deferrals will be triggered off if additional Federal aid is received by the State.
- Local revenue is projected to decrease by \$3 Million. The decrease is principally comprised of

foregone parking permit sales, food service sales, and facility leasing revenue due to remote operations.

The FY20-21 Tentative Budget presented to the Board of Trustees for approval provides a balanced budget as required by law using FY19-20 ending fund balance and prudent fiscal management to ensure fiscal stability.

General Fund Unrestricted Revenue

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.

The District earns this general fund, unrestricted revenue based on the size and number of colleges and approved education centers it operates, and the number of full-time equivalent students it serves as identified in the SB 361 funding model. SCCD is a midsized, single college district with three approved centers. The District serves approximately 14,750 credit and non-credit FTES. The District will not include any growth funding or COLA increases for FY20-21.

FY20-21 Tentative Budget Unrestricted Revenues Compared to FY19-20 Adopted Budget Revenues

UNRESTRICTED REVENUES

Revenues	2019-20 Adopted Budget (AB)	2020-21 Tentative Budget (TB)
Basic Allocation	\$9,439,509	\$8,873,138
FTES	57,434,881	59,132,750
Supplemental Allocation	21,271,579	21,909,726
Student Success Allocation	8,351,579	8,577,072
SCFF Calculated Revenue	\$96,497,548	\$98,492,686
Hold Harmless (Deficit)	\$1,726,056	\$(6,162,499)
Total Computational Revenue	\$98,223,604	\$92,330,188

General Fund Unrestricted Expenditures

DISTRICT EXPENDITURES

Expense	2019-20 Revised Adopted Budget (\$)	2020-21 Tentative Budget (\$)	Difference (\$)
Academic Salaries	\$46,220,994	\$47,227,142	\$1,006,148
Classified Salaries	24,563,620	24,149,392	(414,228)
Employee Benefits (including SERP Premium) "SERP" – Supplemental Employee Retirement Plan	26,768,510	26,083,520	(684,990)
Vacant Positions - Savings	(1,680,584)	(2,464,799)	(784,215)
Total Personnel Expense	\$95,872,540	\$94,995,254	\$(877,286)
Supplies	\$2,006,441	\$1,578,024	\$(428,418)
Other Operating Expenses	10,071,907	8,942,606	(1,129,302)
Capital Outlay	279,216	91,920	(187,296)
Other Outgo	2,191,350	2,715,556	524,206
Total Other Expense	\$14,548,914	\$13,328,105	\$(1,220,809)
Total Unrestricted Expenses	\$110,421,454	\$108,323,359	\$(2,098,095)

The Unrestricted General Fund Personnel Expense ratio is projected to increase slightly in the budget year over FY19-20.

PERSONNEL COSTS

Personnel Costs as a % of Unrestricted General Fund Expenditures	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Revised Adopted Budget	2020-21 Tentative Budget
Personnel Costs	86.26%	87.18%	86.82%	87.70%

Benefits have become a growing component of the personnel budget. California Public Employees' Retirement System (CalPERS), "PERS", and California State Teachers' Retirement System (CalSTRS), "STRS", employer benefit costs are estimated to increase with contribution rates in the future. The 2020 State budget provides temporary relief to this rising cost by redirecting funds previously designated for a long-term buy down of pension liabilities, and instead uses them to reduce local school employer pension contributions in 2020-21 and 2021-22 by about 2% each year.

Unrestricted General Fund Balance

When a fiscal year is closed and actual revenue and expenses have been finalized, the resulting ending fund balance (EFB) carries forward and becomes the beginning fund balance (BFB) for the subsequent fiscal year. The District's projected BFB for 2020-21 is \$17.3 Million.

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 District ended both FY2017-18 and 2018-19 with an unrestricted general fund balance of over 19%. In FY2018-19, the District made a strategic decision to step-down the ending fund balance over a 2-year period to a level more in line with the Board Policy mandate of 7%. As part of the planned step-down, in the spring of 2019, the Governing Board approved a 4.26% increase to faculty and staff compensation schedules retroactive to July 2019. FY20-21 is the second year of the 2-year step down strategy. The Unrestricted General Fund Tentative Budget includes a spending plan that is \$9.3 Million more than projected revenues.

There are several external environment factors that have impacted the Tentative Budget including the State deficit, a reduction in apportionment revenue that will be temporarily offset by deferrals, increases in personnel costs, and foregone local revenues due to remote operations in response to COVID-19. The Tentative Budget relies on several forces and their effect, which remains unknown. Mid-year apportionment reductions remain a possibility. The full fiscal impact of COVID-19 will be realized in the budget year and beyond.

Through the District’s utilization of its unrestricted general fund beginning balance, operating expense reductions, and continuing prudent spending, the District will continue to remain fiscally sound and support student demand throughout the District. The District’s Unrestricted EFB trend is as follows:

ENDING FUND BALANCE (EFB)

Ending Fund Balance as a % of Unrestricted General Fund Expenditures	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Revised Adopted Budget	2019-20 Pre-Year End Close Projection	2020-21 Tentative Budget
Ending Fund Balance	19.4%	19.1%	13.9%	16.1%	7.5%
Governing Board Reserve	7.0%	7.0%	7.0%	7.0%	7.0%

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. Restricted funds generated through Federal sources total \$6.5 Million. Funds generated through State sources total \$20 Million, and funds generated through local sources total \$4.2 Million. Total restricted general fund revenues totals \$30.8 Million. Restricted fund revenues are detailed on page 53.

Personnel expenses are estimated to make up approximately 64.2% or \$19.8 Million of total projected District restricted general fund expenses, totaling \$30.8 Million. Other expenses make up 35.7% or \$11 Million of the total projected restricted general revenue and expenses.

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. District funds contained within this fund type include:

- Bookstore
- Cafeteria Fund
- Civic Center Facilities Leasing

General Obligation Bonds

Capital Outlay funds reflect the financial resources allocated for the purchase, construction, modernization, and scheduled maintenance of large capital outlay projects. Measure R, a \$389 Million Proposition 39 ad valorem general obligation bond, was approved by area voters in 2008. Measure Z, a \$400 Million Proposition 39 ad valorem general obligation bond, was approved by area voters in 2016. These funds reflect the proceeds of the sale of bonds authorized under the measure and the expense for the construction, reconstruction, and/or rehabilitation of facilities.

Conclusion

The State budget relies heavily on spending deferrals and anticipated federal funding. Only in a best-case scenario will the state will be able to avoid further reductions and reverse the deferrals within the next few years. If the COVID-19 pandemic and its economic impact turn out to be more extended and the economy does not rebound robustly in the next couple of years, the adopted deferrals could result in the need for greater budget reductions in the future.

The FY20-21 Tentative Budget includes sufficient reserves for the District's stability and security and to cover a projected 2nd consecutive year of planned deficit spending aimed at stepping down the unrestricted general fund ending balance. Cash-flow challenges due to deferrals in state revenue payments are being planned for. The state and national economic landscape is uncertain. Fiscally sound budget planning must prevail throughout FY20-21 and beyond. Recognizing the possibility of yet unknown extended budget impacts, the FY20-21 Tentative Budget presented for the Board of Trustees' approval was developed based upon budget reduction principles aligned with the District's established goals.

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Overview of Southwestern Community College District (SCCD)

Governing Board

Griselda A. Delgado <i>Board Member</i>	Roberto Alcantar <i>Board Member</i>
Leticia Cazares <i>Board Member</i>	Tim Nader <i>Board Vice-President</i>
Nora E. Vargas <i>Board President</i>	Melkitsedeq Jorge Hernandez <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.

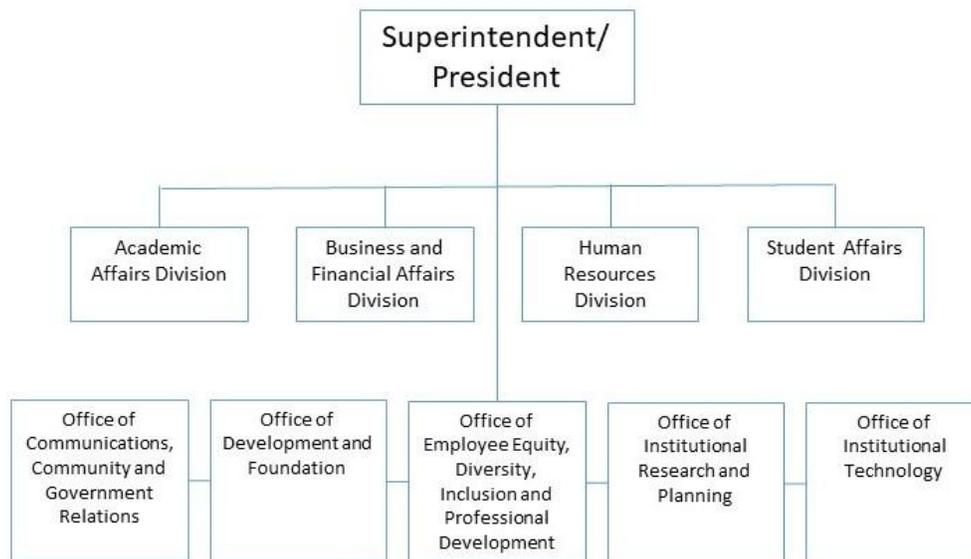
Established in 1961 and located in the urban corridor between the City of San Diego and the international border with Mexico, Southwestern College serves approximately 20,000 students each semester and offers more than 320 degrees and certificates. Specialty programs in allied health, international trade, 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 Scorecard.

Our Community

The District serves one of the most racially, ethnically and culturally diverse communities among the 115 colleges and 72 districts comprising the California Community College (CCC) system. Of the 2.1 million students enrolled in a CCC, our District serves approximately 28,000 students each year. The SCCD service area is estimated to number 504,804 and is projected to grow to 550,888 by 2020 based on demographic estimates from the San Diego Association of Governments (SANDAG). The District service area is predominantly Hispanic, with 61% of SCCD residents falling within this demographic category. The District service area is slightly more male than female with 39% under the age of 25 and 28.4% 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. 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, Assumptions, and Goals

Budget and Financial Policies and Procedures

Southwestern's budgeting and financial planning, processes, and oversight are guided by Board Policy and Administrative Procedures. These procedures follow guidelines and recommendations from the State and are regularly reviewed and updated through collegial consultation processes and then routed to the Governing Board for review and approval. The main Board Policies used to guide fiscal and budget decisions and processes are 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. This committee uses a shared planning and decision-making approach to develop a process for creating an annual operating budget for the College District and provides oversight for all matters related to planning and budget development. The 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 mission, PBC upholds the integration of SCCD's planning efforts ensuring that they are followed by budget development in order to provide the needed resources for student success; specifically, the PBC makes recommendations to the SCC regarding processes, timelines, analysis and outcomes for institutional planning and resource allocation.

The 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 ▪ Vice President, Academic Senate.

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

Program Review

Resource allocations align with the 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 resources requests is a key step in the planning process providing a foundation for dialog and resource allocation analysis. Soon after program review reports are completed, a technical review of each report suggests improvements as well as verifies completeness. After program reviews are completed and reviewed, resource requests are prioritized by a sequence of steps for institutional review including, department or operational level. Further, specific standing committees of the 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.

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.*

Budget Reduction Principles

Given the State deficit, the uncertainties created by COVID-19, and a District structural deficit, the PBC recommended the Budget Reduction Principles below to the SCC. The principles were approved by SCC and presented to the Governing Board.

The FY20-21 Tentative Budget (TB) was developed with the following principles:

- Student centered – Prioritize student access and support services for successful completion, transfer, skills builders, and successful transition to remote teaching and learning formats to meet the needs of students and faculty.
- Maintain contractual obligations and contribute to a work environment where employees can thrive in this time of uncertainty.
- Equity focused for Southwestern College's students and employees.
- Transparency, Communication, and the effective coordination of workload efforts.
- Stability, Predictability, and Flexibility.
- Assess and reassess effective enrollment strategies to further the goals of vision for success, student equity, and Jaguar Pathways.
- Make only those purchases and expenditures that are directly necessary for Student health, well-being and educational success, and Employee physical and financial health and well-being.
- Follow established budget policies and procedures; maintain compliance with grant spending requirements.

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 allows districts to establish any number of funds for internal reporting but requires that all accounts be consolidated for external financial reporting purposes. Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets, liabilities and related transactional movements of its resources.

Generally accepted accounting principles further require that all accounts reported within a single fund group use the same "basis of accounting" for timing the recognition of revenues, expenditures and transfers. For financial reporting purposes, the District is considered a special purpose government

engaged only in business-type activities. Accordingly, the District’s financial statements have been presented using the total economic resources measurement focus and the accrual basis of accounting. The District records revenues and expenses when they occur regardless of the timing of the related cash flow.

Budget and Planning Integration

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

The State’s funding formula has aligned the District’s FY20-21 Principal Apportionment Revenue with the following outcomes:

Table 1: Outcomes of Principal Apportionment Revenue

PRINCIPAL APPORTIONMENT REVENUE		
Unrestricted Budget	Amount	%
Institutional Effectiveness	\$ 8,873,138	9
Student Access	59,132,750	60
Student Equity	21,909,726	22.3
Student Success	8,577,072	8.7
Deficit	(6,162,499)	(6.3)
Total Available Apportionment	\$ 92,330,188	

The District’s Restricted Budget includes program details that may be categorized based on the following:

Table 2: Restricted Budget Categorization

RESTRICTED BUDGET CATEGORIZATION

Restricted Budget	Amount	%
Institutional Effectiveness	\$3,354,742	11
Student Access	167,900	1
Student Equity	5,111,017	17
Student Success	22,171,275	72
Total	\$30,804,934	100

Financial Assumptions and Goals

The Goal of Budgeting

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

The annual budget is built to support the District’s mission statement and Educational Master Plan. Assumptions upon which the budget is based are presented to the Governing Board for review.

Unrestricted general fund reserves are defined in Board Policy 6210 General Fund Reserves which states: The District shall maintain a general fund budgeted reserve of 7% of unrestricted fund budgeted expenditures to provide for economic uncertainties. Expenditures from this reserve require the approval of the Governing Board. The policy shall be reviewed annually; any material changes in any assumptions upon which the budget was based are reported to the Governing Board in a timely manner.

Budget Calendar and Apportionment Cycle

The State apportionment cycle is presented in Table 3. The fiscal year begins on July 1 and ends on June 30 each year. The advance apportionment memo is published two weeks after the fiscal year begins. The final funding amount is published in February of the next fiscal year; eight months *after* the end of the year.

Table 3: 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

By law, districts are required to adopt a local annual budget and financial report that shows proposed expenditures and estimated revenues. Specifically, districts must:

- Adopt a Tentative Budget by July 1.
- Hold a public hearing and adopt the final budget by September 15.
- Complete annual budget and financial report by September 30.
- Submit report to Chancellor by October 10.
- Adopted Budget (AB) limits spending by major classification.

In the spring of 2020, as part of the response to COVID-19 activities, the Chancellor issued Executive Order 2020-06 temporarily suspending California Code of Regulations, title 5, sections 58300, 58301, 58305(a), 58305(c), 58305(d), and 59106. (5 Cal. Code Regs. 52020.) and establishing new deadlines for local budgets, annual financial and budget reports (CCFS311), 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. However, on June 9, 2020, the Governing Board adopted an Emergency Resolution #2181 in response to COVID-19 activities, extending the Tentative Budget date to July 14, 2020 and authorizing the Superintendent/President to make necessary appropriations for the routine operations of the District in the interim.

At this writing, management plans to hold a public hearing and deliver the final Tentative Budget to the Governing Board no later than September 15. However, the September 15 deadline may be extended when adoption of the State budget is delayed.

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.

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.

State Budget Projections Included in SCCD Budget

California began 2020 with a strong bill of financial health—a strong economy, historic reserves, and a structurally balanced budget. The COVID-19 pandemic has caused a national recession, a precipitous decline in income, rapidly rising health and human services caseloads and substantial COVID-19 driven costs.

Each year, the state calculates a minimum guarantee for California community college (CCC) funding based on Proposition 98 and related statutes. The CCC minimum guarantee funding in FY20-21 is projected to be 8.9% lower than FY19-20 due to significant drop in state revenues. The June budget aims to stave off apportionment reductions by increasing deferrals, a portion of which would be triggered off should Congress approve additional stimulus before October.

The Budget Act preserves funding for most CCC programs at 2019-20 levels. To meet budget reduction targets while maintaining and expanding funding in these ways, the budget defers payments to community colleges from one fiscal year into the next for both 2019-20 and 2020-21. In addition, the budget provides a new \$120 million block grant to help districts cover costs related to the COVID-19 pandemic.

Due to a delay in tax filings and other on-going uncertainties, actual Proposition 98 funding levels will likely not be known until the fall. Therefore, the state budget is a 'placeholder' budget that will be revised, perhaps multiple times over the next 12 months.

Changes to Student Centered Funding Formula (SCFF) for 2020-21

The 2020 State Budget Act continues implementation of the SCFF but provides no enrollment growth funding or COLA for apportionments. The budget extends the Formula's existing hold harmless (minimum revenue) provision by two years through 2023-24. 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 reflects the final rates. Beginning in 2020-21, these funding rates are to 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. Due to the COVID-19 disruption, districts may elect to base the calculation of the supplemental, student success, and equity allocations for 2020-21 on data from 2018-19 in place of 2019-20 data. Rates are presented in Table 4.

Table 4: Final 2019-20 Student Centered Funding Formula (SCFF) Rates

Allocations	2018-19 Rates	2019-20 Final Rates	Change From 2018-19 (Amount)	Change From 2018-19 (Percent)
Base Credit ^a	\$3,727	\$4,009	\$282	7.6%
Supplemental Point Value	919	948	29	3.2%
Student Success Main Point Value	440	559	119	27.0%
Student Success Equity Point Value	111	141	30	27.0%
Incarcerated Credit ^a	5,444	5,622	178	3.3%
Special Admit Credit ^a	5,444	5,622	178	3.3%
CDCP	5,444	5,622	178	3.3%
Noncredit	3,274	3,381	107	3.3%

^a Ten districts receive higher credit FTE rates, as specified in the trailer bill.

Source: Final Budget Joint Analysis, July 2, 2020

Southwestern Community College District's Budget Building Assumptions

The Tentative Budget is built to withstand mid-year reductions. Lower funding would require the Chancellor's Office to apply a deficit factor proportionally to reduce each district's apportionment allocation by reducing the funding rates and/or hold harmless protections. It is also anticipated that payment deferrals, the shifting of payments from one fiscal year to another, for SCCD will be between \$9 - \$20 Million for FY20-21. Using the best information currently available, the District is basing the FY20-21 Tentative Budget on a projected 6% reduction to State apportionment compared to FY19-20 State funding levels.

- FY20-21 is the second year of a planned, 2-year strategy to step down the Unrestricted General Fund ending balance in line with the Governing Board's Policy.
- No anticipated cost-of-living adjustment (COLA) to State apportionment.
- No funding for enrollment growth or new programs.
- Plan for possible mid-year cuts: A 6% reduction to the SCFF allocations.
- No change to EOPS, Strong Workforce or Student Equity and Achievement Programs from FY19-20.
- Federal revenues may trend in a positive direction in response to COVID-19 assistance.

- Hold Harmless provision is extended through 2024. However, the protection will be eroded in years with State revenue deficits.
- FY20-21 apportionment payments of \$20 Million will be deferred until FY21-22. Up to \$10.6 Million in deferrals will be triggered off if additional Federal aid is received by the State.
- Local revenue is projected to decrease by \$3 Million. The decrease is principally comprised of foregone parking permit sales, food service sales, and facility leasing revenue due to remote operations.

The FY20-21 Tentative Budget presented to the Board of Trustees for approval provides a balanced budget as required by law using FY19-20 ending fund balance and prudent fiscal management to ensure fiscal stability.

FTES Goals and Analysis

Seventy percent of the State's TCR apportionment funding is allocated based on FTES. One FTES is generated for every 30 academic units completed. Over the years, the State apportionment funding model has evolved into the SCFF.

Credit FTES is funded under the SCFF model. However, CDCP, Non-Credit, Regular Non-Credit and Special Admit (Dual Enrollment) are all currently funded outside of the SCFF. Credit FTES is funded in the SCFF based upon a rolling 3-year average. For the calculation of the three-year rolling average for base allocation for 2020-21, funded credit FTES for 2019-20 may be used in place of funded credit enrollment for 2020-21. FTES trends and FY20-21 projections are displayed in Table 5.

Table 5: Full-time Equivalent Student (FTES) Trends and FY20-21 Goals

FTES TRENDS AND BUDGET YEAR GOALS							
Fiscal Year	Funded FTES	Actual FTES	Funded Credit FTES	Incarcerated Credit	Funded Special Admit	CDCP	Funded Noncredit FTES
14-15	15,409.89	14,659.67	15,153.63			37.19	219.07
15-16*	13,767.21	15,025.00	13,509.49			37.32	220.62
16-17	15,877.07	14,736.47	15,625.79			38.97	212.31
17-18*	13,317.70	14,424.06	12,778.47	72.45	232.22	38.40	196.28
18-19**	14,694.00	14,694.29	14,199.03	62.87	201.63	44.87	185.89
19-20** (P1)	14,209.08	15,008.59	14,688.02	30.98	189.50	50.82	49.27
20-21***	14,750.00	14,750.00	14,184.33	73.99	237.21	45.53	208.95

* The District received additional stabilization funding in FY15-16 and FY17-18.

** The District received additional funding under the Hold Harmless provision of the SCFF in FY18-19 and FY19-20.

*** FY20-21 goals.

Unrestricted General Fund

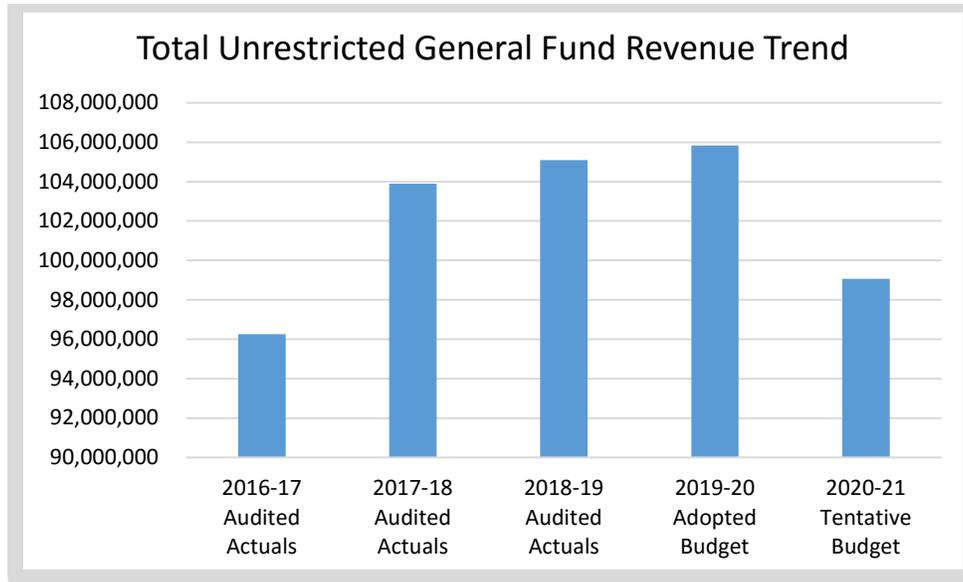
Unrestricted General Fund Revenue

The District receives revenue from numerous sources that 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 sub groups: Unrestricted General Fund and Restricted General Fund.

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

The District's total unrestricted general fund revenue trend is presented in Graph 1.

Graph 1: Total Unrestricted General Fund Revenue Trend



State Revenues

Apportionment revenues for FY18-19 through the 20-21 budget year are indicated in Table 6 below. The sources of those revenues are found on Table 7.

Table 6: State Apportionment Total Computational Revenues

TOTAL COMPUTATIONAL REVENUES			
	2018/19	2019/20	2020/21
Basic Allocation	\$9,141,496	\$9,439,509	\$8,873,138
FTES	54,992,469	57,434,881	59,132,750
Supplemental Allocation	20,831,892	21,271,579	21,909,726
Student Success Allocation	8,134,048	8,351,579	8,577,072
SCFF Calculated Revenue	\$93,099,905	\$96,497,548	\$98,492,686
Hold Harmless (Deficit)	\$2,022,702	\$1,726,056	\$(6,162,499)
Total Computational Revenue (Net of Deficit)	\$95,122,607	\$98,223,604	\$92,330,188

Table 7: Sources of State Apportionment Revenues

SOURCES OF REVENUE			
	2018/19	2019/20	2020/21
Property Tax	\$29,394,791	\$29,449,403	\$27,998,244
Student Enrollment Fees	4,630,681	6,783,135	4,392,077
Education Protection Account	13,983,272	14,685,083	13,774,773
General Fund Apportionment	47,113,863	43,681,785	46,165,094
Available Revenue	\$95,122,607	\$94,599,406	\$92,330,188
Revenue Deficit	\$0	\$3,624,198*	\$6,162,499
Total Computational Revenue	\$95,122,607	\$98,223,604	\$98,492,686**

*At P1: February 2020

** Projected

The TCR for FY20-21 is estimated at \$98,492,686; calculated based on SCFF rates and District FTES goals. The planned for 6% State deficit of \$6,162,499 leaves available revenue projected at \$92,330,188.

Other State Revenue

Other State Revenue makes up \$4.87 Million of the unrestricted general fund revenue. This category includes:

- College Promise (replaces Board of Governors Grant) 2% Fee Waiver revenue is estimated at \$246,727. This revenue is provided to reimburse the District for fees that would have been received from students had the State not waived their enrollment fees.
- Part-time Faculty Allocation is estimated at \$293,096. This revenue is provided to help equalize part-time faculty pay scales and also includes estimated reimbursement levels for office hours and other benefits provided to part-time faculty.
- Unrestricted Lottery proceeds are estimated at \$3.3 Million. This revenue is considered part of the core operational budget, and calculated based on the 2020 State Budget rate of \$224 per FTES using 14,750 FTES projection for FY20-21. Note that this revenue may actually trend downward by the time the Adopted Budget is presented.

- Mandated Cost Reimbursement is estimated at \$444,860. This block grant is used to cover State compliance costs incurred during the fiscal year. This is calculated at \$30.16 per FTES at 14,750.
- The 2018 Budget Act included \$50 million in ongoing funds to be used to hire new full-time faculty toward meeting the 75% full-time faculty target. The District received \$591,549 in these funds in FY18-19 and FY19-20. The same amount has been projected again in 2020-21.

The FY20-21 planning factors provided by the Chancellor’s office for local budgeting are presented in Table 8 next to actuals for FY18-19 and FY19-20.

Table 8: State Planning Factors for FY20-21 Budget

Factor	2018-19	2019-20	2020-21
Cost-of-living adjustment (COLA)	2.71%	3.26%	0.00%
Base Reduction	0.00%	0.00%	-8.00%
State Lottery funding per FTES	\$218.34	\$221.87	\$223.54
Mandates Block Grant funding per FTES	29.21	30.16	30.16
RSI reimbursement per hour	6.26	6.45	6.44
Financial aid administration per College Promise Grant	0.91	0.91	0.91

Source: Final Budget Joint Analysis, July 2, 2020

Federal Revenue

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

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

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

Local Revenue

Other Local Revenue is estimated at \$1.65 Million, and includes unrestricted revenues that are internally generated by the District. This revenue is comprised primarily of interest earned on deposited funds, nonresident and other student fees approved by the Governing Board and user fees collected by the Child Development Center.

The estimated unrestricted revenue, based on all of the sources listed above, totals \$99.1 Million. This revenue is the primary source of funding used to support District operations and is detailed on page 51.

A detailed comparison between the 2020-21 Tentative Budget general fund revenues and expenses as compared to prior years is provided in the budget detail on pages 47-52. A listing and description of the major sources of revenue for the general fund are provided below.

Unrestricted General Fund Expenses

The District expenditures are categorized based on required expense types identified within the CCC Budget and Accounting Manual. Expenses are divided into two main categories. The first category is personnel costs which include salaries and benefits. The second category is operational costs which include supplies, equipment, contracts and services, facilities repairs, transfers out to other funds, and a myriad of other non-personnel costs associated with operating the institution. These expenses are detailed on pages 48-50 of the Budget Book and are presented below on Table 9.

Table 9: Comparison of FY19-20 District Expenditures to FY20-21

DISTRICT EXPENDITURES					
Expense	2019-20 Revised Adopted Budget (\$)	2019-20 Revised Adopted Budget (%)	2020-21 Tentative Budget (\$)	2020-21 Tentative Budget (%)	Difference (\$)
Academic Salaries	\$46,220,994	41.9%	\$47,227,142	43.6%	\$1,006,148
Classified Salaries	24,563,620	22.2%	24,149,392	22.3%	(414,228)
Employee Benefits	25,627,510	22.7%	24,942,520	21.8%	(684,990)
Vacant Positions – Savings (net of SERP)	(539,584)	-0.5%	(1,323,799)	-1.0%	(784,215)
Total Personnel Expense	\$95,872,540	86%	\$94,995,254	87%	\$(877,286)
Supplies	\$2,006,441	1.8%	\$1,578,024	1.5%	\$(428,418)
Other Operating Expenses	10,071,907	9.1%	8,942,606	8.3%	(1,129,302)
Capital Outlay	279,216	0.3%	91,920	0.1%	(187,296)
Other Outgo	2,191,350	2.0%	2,715,556	2.5%	524,206
Total Other Expense	\$14,548,914	13%	\$13,328,105	12%	\$(1,220,809)
Total Unrestricted Expenses	\$110,421,454	100%	\$108,323,359	100%	\$(2,098,095)

Personnel

Personnel expenses are projected at \$95 Million or approximately 87.7% of the total projected District unrestricted general fund expenses of \$108 Million. Personnel costs include full-time and part-time faculty, full-time and part-time classified employees, hourly contingent workers, administration and their related benefit costs and the 2020-21 Supplemental Retirement Premium. Benefit costs include statutory benefits, health and welfare, and retirement benefits for current employees; and retiree health benefits costs.

The net change in personnel expenses year over year is projected at a decrease of \$877,286 comprised of the elements displayed in Table 10.

Table 10: Explanation of Changes in Personnel Expenses

CHANGES IN PERSONNEL EXPENSES	
\$95,872,540	Personnel Expenses Adopted Budget FY19-20
779,366	Full-Time Faculty Hiring
1,444,132	Step Increases
(971,202)	Reduction in Hourlies
(961,067)	Decrease PERS, STRS, Other
615,604	Increase Health and Welfare (HW)
(784,215)	Additional Vacancies
(398,234)	Reduction in Part-Time/Overload (PTOL)
(601,670)	Transitional Vacancies During Recruitment Activities
\$94,995,254	Personnel Expenses Tentative Budget FY20-21

There are many vacant positions included in the Tentative 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. There are 50 such vacancies included in the Tentative Budget. 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 37 approved positions that are not scheduled to be filled in FY20-21. The cost of these vacant positions is included in the Tentative Budget and then adjusted by the projected savings of \$2.5 Million. At the time the Tentative Budget was compiled, the general fund budget included the following 37 vacant positions that are ‘on-hold’ for FY20-21:

- 11 Faculty Positions
- 5 Administrator/Manager/Director Positions
- 21 Classified Professional Positions

Vacant positions included in the Tentative Budget are listed in Appendix F. The personnel expense ratio trend is presented in Table 11.

Table 11: Personnel Expense Ratio Trend

PERSONNEL COSTS				
Personnel Costs as a % of Unrestricted General Fund Expenditures	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Revised Adopted Budget	2020-21 Tentative Budget
Personnel Costs	86.26%	87.18%	86.82%	87.70%

Benefits

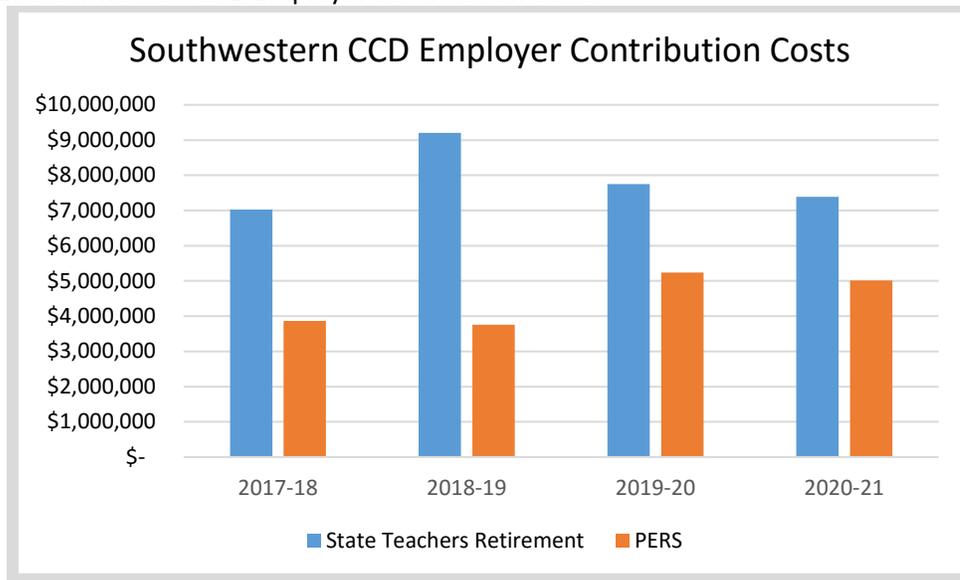
Benefits have become a growing component of the personnel budget. As mentioned earlier, PERS and STRS employer benefit costs are estimated to increase with contribution rates in the future. The June Budget Act redirects funds previously designated for a long-term buy down of pension liabilities, and instead uses them to reduce local school employer pension contributions in 2020-21 and 2021-22 by about 2% in each year. Under the Act both PERS and STRS rates decrease in FY20-21, instead of increasing as anticipated, as shown in Table 12 and Graph 2. Pension costs trend slightly downward from \$13 Million in FY19-20 to a projected \$12.4 Million in FY20-21.

Table 12: Planning Factors for Proposed 2020-21 Budget

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

Source: Final Budget Joint Analysis, July 2, 2020

Graph 2: Southwestern CCD Employer Contribution Costs



Other expenses make up 12.3% of the total projected unrestricted general expenses, totaling \$13.3 Million. Total estimated unrestricted general fund expenditures total \$108.3 Million.

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

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

Unrestricted General Fund Balance

At the end of each fiscal year, once actual revenues and expenses are finalized, the resulting EFB carries forward to the next year as the BFB. 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 13.

Table 13: 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 Revised Adopted Budget	2019-20 Pre-Year End Close Projection	2020-21 Tentative Budget
Ending Fund Balance	19.4%	19.1%	13.9%	16.1%	7.5%
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 District ended both FY2017-18 and 2018-19 with an unrestricted general fund balance of over 19%. A number of factors contributed to the ending fund balance including a robust state economy, District savings in personnel costs from vacancies and an Early Retirement Program and favorable contract negotiations with utility and other service providers.

In FY2018-19, the District made a strategic decision to step-down the ending fund balance over a 2-year period to a level more in line with the Board Policy mandate of 7%. As part of the planned step-down, in the spring of 2019, the Governing Board approved a 4.26% increase to faculty and staff compensation schedules retroactive to July 2019.

Prior to the final close of FY19-20, the unrestricted general fund ending balance is projected to be \$17.3 Million or 16% of the total FY19-20 unrestricted general fund expenditures. Of this \$17.3 Million in unrestricted general fund balance identified in unaudited actual results, \$7.5 Million was set aside to fund the required 7% Governing Board reserve for 2019-20, per Governing Board Policy 6210, leaving the college an available projected ending balance of \$9.8 Million to be carried over in the FY20-21 year as a beginning balance.

Unrestricted General Fund Net Budget

The District’s Tentative Budget for 2020-21 includes a spending plan that is \$9.3 Million more than projected revenues. The District’s 2019-20 expenses are very much in line with projections which include the intended use of reserves for the 4.26% increase (retro-active to July 1, 2019) to all salary schedules. The actual EFB will be reflected in the FY20-21 Adopted Budget as all expenses for 2019-20 have been recognized and paid.

The District anticipates ending the 2020-21 year with a balanced budget by using the unrestricted general fund beginning balance, principled operating expense reductions, and continued prudent management to ensure fiscal stability and support student access.

There are several factors that have impacted the Tentative Budget.

- This District plans to have recruited 14 full-time faculty positions for a fall 2020 start.
- The District increased the non-resident tuition fee from \$265 to \$275.
- Non-personnel costs are projected to decrease due to spending reductions and favorable negotiations with service providers and vendors.
- Other Outgo is projected to increase in response to forgone local revenues (parking permits, food services, etc.) associated with COVID-19 response and remote operations. This line item includes \$700,000 emergency contingency reserve using 2019-20 ending funds not covered by current year revenue.

COVID-19 Response and Other Future Uncertainty

- Several forces and their effect on Prop 98 funding remain unknown. State Deficits are being mitigated by payment deferrals. Mid-year apportionment reductions are possible. The fiscal impact of COVID-19 will be realized in the budget year and beyond.
- The 50% law stipulates that the District must expend a minimum of 50% of educational expenses on direct classroom instruction. Stipulations under this law are expected to be set-aside for years heavily impacted by COVID-19 response activities.
- The target number of faculty is called the Faculty Obligation Number (FON). The Chancellor is required to assess a penalty for a district that does not meet its FON for a given year. For Fall 2020, Chancellor Oakley issued Executive Order 2020-05, temporarily deferring all penalties related to FON obligations for the Fall 2020 report until further notice.
- As the District plans for an academic year of mostly remote instruction and student services, local revenue from Food Service Operations, Parking Permit sales, Fitness Center memberships, Civic Center Leasing, etc. will be severely disrupted.
- The new CCC Funding formula has and will continue to have a dramatic impact on the current and future Southwestern College budgets. Funding allocations in future years could be more volatile and difficult to predict.
- Consolidation of categorical programs will impact the way the College plans, implements and reports student success and equity initiatives. This large block grant funding process will provide the College with additional flexibility to make changes that will improve equitable student outcomes.
- Changes in attendance, service area population, and graduation rates from feeder schools all impact the District's enrollment and funding. The District will continue to monitor enrollment information, provide access to feeder schools, and adapt to the ever-changing educational needs of our students and the community.
- Significant, ongoing cost increases to the District to meet post-employment benefit obligations.

- Faculty replacements due to the FY18-19 Supplemental Employee Retirement Plan (SERP) will occur in the FY20-21 that will significantly impact the budget.

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.

Restricted General Fund Revenue

The restricted fund is made up of Federal, State, and local grants and categorical programs. A listing of the various funding sources grouped by District goals and State funding priorities is located on page 53.

Restricted funds generated through Federal sources total \$6.5 Million. Funds generated through State sources total \$20 Million, and funds generated through local sources total \$4.2 Million. Total restricted general fund revenues totals \$30.8 Million. Restricted fund revenues are detailed on pages 53-54.

CARES Act

The federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, was passed by Congress on March 25 and 27, 2020 and signed by the United States President. Section 1103 of the CARES Act provides a \$240 million grant fund for development of programs to provide education, training, and advising to covered small business concerns.

The District’s Small Business Development Center and Women’s Business Center received funding under this Section. This funding was received in FY19-20 and is slated to be spent in FY20-21.

Small Business Development Center	\$1,780,000
Women’s Business Center	\$420,000

The CARES Act includes a Higher Education Emergency Relief Fund (HEERF) to help institutions defray the expenses and impacts of COVID-19 associated with a transition to distance education, and grants to students for food, housing, course materials, technology, healthcare, and child care.

The funding levels for colleges and universities are indexed to Pell Grant levels. Under the Act, at least half (50%) of the funds allocated under section 18004(a)(1) must be used for direct emergency aid to students, “including grants to students for food, housing, course materials, technology, healthcare, and child care.”

The majority of HEERF CARES funds awarded to SCCD were available and encumbered, committed, or expended in spring, 2020. Therefore, these funds will not have a material impact on the FY20-21 budget.

Emergency Student Aid (18004(a)(1))	\$4,626,632
Institutional Use (18004(a)(1))	\$4,626,632
Minority Serving Institution Allocation (18004(a)(2))	\$628,397

Restricted General Fund Expenses

Personnel expenses on page 54 are estimated to make up approximately 64.2% or \$19.8 Million of total projected District restricted general fund expenses, totaling \$30.8 Million. Personnel costs include full-time and part-time faculty, full-time and part-time classified employees, hourly contingent workers, and administration and their related benefit costs. Benefit costs include statutory benefits, health and welfare, and retirement benefits. Restricted funding expenses are listed on page 54.

Other expenses make up 35.7% or \$11 Million of the total projected restricted general revenue and expenses. These expenses are further broken down into similar components identified within the unrestricted general fund description which include supplies, operating expenses, books and equipment, and other payments to students.

Enterprise Funds

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

- Bookstore fund which contains the revenues and expenses derived from the operations of the College bookstore. See page 56.
- 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. See pages 57-62.
- Civic Center fund which contains the revenues and expenses derived from the rental of District facilities. See page 63.

Capital Outlay Funds – Fund 41

Capital Outlay funds reflect the financial resources allocated for the purchase, construction, modernization, and scheduled maintenance of large capital outlay projects. Capital Outlay funds accounted for within Fund 41 include State Scheduled Maintenance Funds, Proposition 39 Clean Energy Funds, Program Review and Redevelopment Agency Funds allocated to facilities maintenance and improvements. A listing of the specific projects related to each fund can be located on pages 68-69. Funds that are listed as unallocated have not been designated as of the approval of the Tentative Budget. The College will utilize its planning documents and processes to prioritize the allocation of these funds.

Proposition R – General Obligation Bond Funds

Measure R, a \$389 Million Proposition 39 ad valorem general obligation bond, was approved by area voters in 2008. These funds reflect the proceeds of the sale of bonds authorized and the expense for the construction, reconstruction and/or rehabilitation of facilities, including the furnishing and equipping of its facilities. The measure also includes the acquisition, or lease of real property for its facilities and construction management identified within the Proposition R ballot language. Projects from the College

Facilities Master Plan (FMP), which have been funded, are listed on pages 64-65 of this document.

Proposition Z – General Obligation Bond Funds

Measure Z, a \$400 Million Proposition 39 ad valorem general obligation bond, was approved by area voters in 2016. These funds reflect the proceeds of the sale of bonds authorized under the measure, and the expense for the construction, reconstruction and/or rehabilitation of facilities. The measure also includes the furnishing and equipping of its facilities, acquisition, or lease of real property for its facilities and construction management identified within the Proposition Z ballot language. Projects from the College FMP, which have been funded, are listed on pages 66-67 of this document.

Capital Projects – Bond Office

PERFORMING ARTS CENTER

Total Project Budget: \$66,000,000

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: \$98,000,000

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: \$29,392,399

Funding Source: Measure Z Bond

Project Vision: The Public Safety Training Center is currently under construction at the Higher Education Center at Otay Mesa. The new facilities will improve the Police, Fire, and EMT-Paramedic programs. This project will include a police simulator space, fitness training space, scenario Apartment – for police and EMT/paramedic simulated scenario training. Training Tower Building - a multi-story fire tower for live fire training and the renovation of the existing training obstacle track.

Impact on Operating Budget: 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 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 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: \$28,201,653

Funding Source: Measure Z Bond

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: Savings in both utilities and scheduled maintenance costs. 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 sales of student activity cards and the proceeds are used to support students and the operational costs of the ASO. See page 70.

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. See page 71.

District Self-Insurance Fund

The District maintains all required insurance coverage. This fund is used to provide for payments in the event of insurance policy deductibles, losses or payments arising from self-insurance programs, and losses or payments due to non-insured perils. As the detail budget report shows, this fund has been rarely utilized over the last 4 years. See page 72.

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. See page 73.

Other Post-Employment Benefits

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

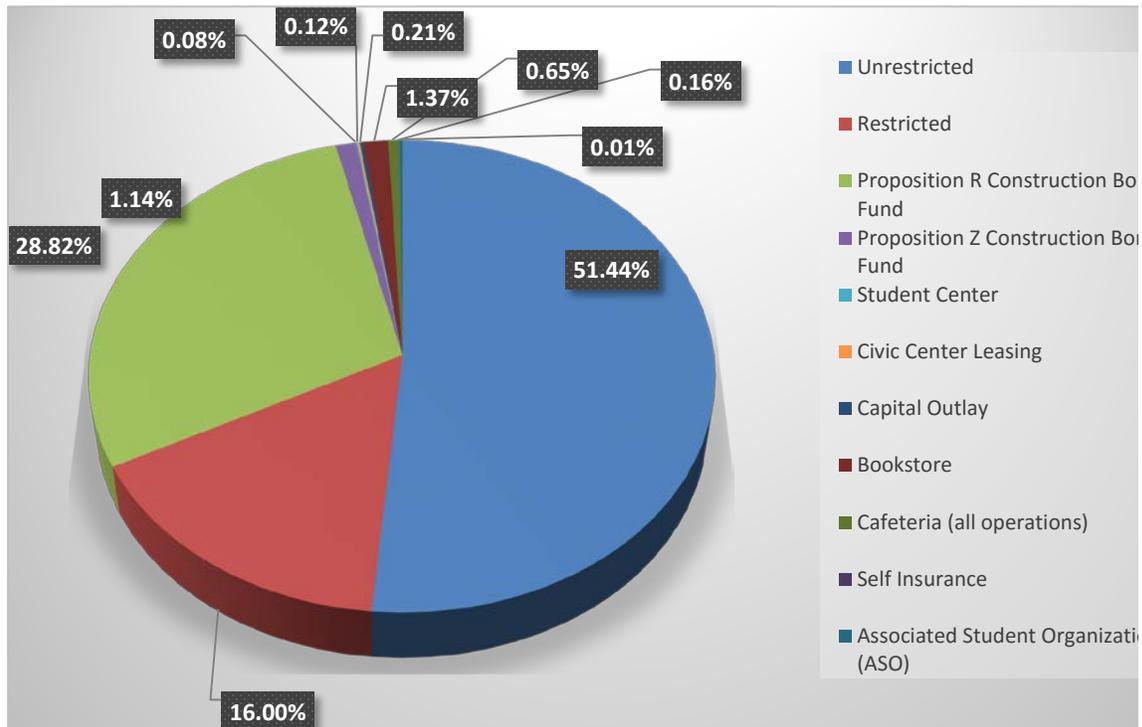
Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees) whether they pay directly or indirectly.

The District is due for a full actuarial valuation June 30, 2019, and GASB 75 Report for Compliance for Fiscal Yearend 2020. 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 2020-21 Tentative Budget
Summary of Budgeted Revenue - All District Funds**

	2019-20 Adopted Budget	2021-21 Tentative Budget
General Fund:		
Unrestricted	\$ 105,833,391	\$ 99,067,650
Restricted	30,876,248	30,804,934
Total General Fund	\$ 136,709,639	\$ 129,872,584
Other Funds:		
Proposition R Construction Bond Fund	\$ 10,000	\$ 55,495,000
Proposition Z Construction Bond Fund	2,200,000	2,200,000
Student Center	151,500	163,572
Civic Center Leasing	450,000	225,000
Capital Outlay	250,000	411,000
Bookstore	3,110,277	2,631,883
Cafeteria (All Operations)	2,163,861	1,261,079
Self Insurance	14,446	14,500
Associated Student Organization (ASO)	480,000	300,226
Total Other Funds	\$ 8,830,084	\$ 62,702,260
Total Budgeted Revenue	\$ 145,539,723	\$ 192,574,844



**Southwestern Community College District
 FY 2020-21 Tentative Budget
 Restricted Funds Ending Balance Summary**

	FY17-18 Audited Actuals	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY20-21 Tentative Budget
SUMMARY OF OPERATIONS:				
Beginning Balance	\$ 1,555,150	\$ 1,303,175	\$ 1,028,124	\$ 1,028,124
Adjustments	-	-	-	-
Adjusted Beginning Balance	\$ 1,555,150	\$ 1,303,175	\$ 1,028,124	\$ 1,028,124
Income	\$ 23,700,881	\$ 26,251,716	\$ 30,876,248	\$ 30,804,934
Transfers Between Restricted and Unrestricted	909,013	1,154,439	-	-
Total Income	\$ 24,609,894	\$ 27,406,155	\$ 30,876,248	\$ 30,804,934
Total Funds Available for Distribution	\$ 26,165,044	\$ 28,709,330	\$ 31,904,372	\$ 31,833,058
Less Expenditures	24,861,869	27,681,206	30,876,248	30,804,934
Total Ending Balance	\$ 1,303,175	\$ 1,028,124	\$ 1,028,124	\$ 1,028,124

**Southwestern Community College District
FY 2020-21 Tentative Budget
Unrestricted General Fund Ending Balance Summary**

	FY17-18 Audited Actuals	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY20-21 Tentative Budget
SUMMARY OF OPERATIONS:				
Beginning Balance	\$ 12,567,714	\$ 18,896,332	\$ 19,885,900	\$ 17,300,000
Adjustments	-	-	-	-
Adjusted Beginning Balance	\$ 12,567,714	\$ 18,896,332	\$ 19,885,900	\$ 17,300,000
Income	\$ 103,891,696	\$ 104,891,657	\$ 105,833,391	\$ 99,067,650
Transfers Between Restricted and Unrestricted	-	206,558	-	-
Total Income	\$ 103,891,696	\$ 105,098,215	\$ 105,833,391	\$ 99,067,650
Total Funds Available for Distribution	\$ 116,459,410	\$ 123,994,547	\$ 125,719,291	\$ 116,367,650
Less Expenditures	97,563,078	104,108,647	105,227,040	108,323,359
Adjustments / Revisions	-	-	5,194,414	-
Total Ending Balance	<u>\$ 18,896,332</u>	<u>\$ 19,885,900</u>	<u>\$ 15,297,837</u>	<u>\$ 8,044,290</u>

ANALYSIS OF ENDING BALANCE:

Total Ending Balance	\$ 18,896,332	\$ 19,885,900	\$ 15,297,837	\$ 8,044,290
Less Reserve for FT Faculty Hiring	-	-	(1,183,097)	-
Governing Board Reserve	(6,829,415)	(7,287,605)	(7,365,893)	(7,582,635)
Available Funds	<u>\$ 12,066,917</u>	<u>\$ 12,598,295</u>	<u>\$ 6,748,847</u>	<u>\$ 461,655</u>

**Southwestern Community College District
FY 2020-21 Tentative Budget
General Fund Summary**

	Unrestricted Funds	Restricted Funds	Total All General Funds
Revenue			
Federal	\$ 216,600	\$ 6,524,811	\$ 6,741,411
State	63,352,249	20,045,450	83,397,699
Local	35,498,801	4,234,673	39,733,474
Total Revenue	\$ 99,067,650	\$ 30,804,934	\$ 129,872,584
Expenses			
Academic Salaries	\$ 47,227,142	\$ 5,193,643	\$ 52,420,785
Classified Salaries	24,149,392	9,092,511	33,241,903
Employee Benefits	24,942,520	5,515,477	30,457,997
Other	(1,323,799)	-	(1,323,799)
Total Personnel Expenses	\$ 94,995,254	\$ 19,801,631	\$ 114,796,885
Supplies and Materials	\$ 1,578,024	\$ 2,215,779	\$ 3,793,803
Other Operating Expenses and Services	8,942,606	7,062,846	16,005,452
Capital Outlay	91,920	312,737	404,657
Other Outgo and Transfers	2,715,556	1,411,941	4,127,497
Total Other Expenses	\$ 13,328,105	\$ 11,003,303	\$ 24,331,408
Total Expenses	\$ 108,323,359	\$ 30,804,934	\$ 139,128,293
Surplus (Deficit)	\$ (9,255,710)	\$ -	\$ (9,255,710)

**Southwestern Community College District
FY 2020-21 Tentative Budget
Unrestricted General Fund Balance Roll-up**

Description	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Revised Adopted Budget	2020-21 Tentative Budget
Federal	\$ 236,526	\$ 257,016	\$ 216,600	\$ 216,600
State	70,607,978	67,551,428	66,680,983	63,352,249
Local	33,047,192	37,289,771	38,935,808	35,498,801
Total Revenue	<u>\$ 103,891,696</u>	<u>\$ 105,098,215</u>	<u>\$ 105,833,391</u>	<u>\$ 99,067,650</u>
Expenses				
Academic Salaries	\$ 41,435,809	\$ 43,796,550	\$ 46,220,994	\$ 47,227,142
Classified Salaries	21,516,546	23,677,184	24,563,620	24,149,392
Employee Benefits	21,200,706	23,288,802	25,287,983	24,942,520
Vacant Positions - Savings	-	-	(1,680,584)	(2,464,799)
SERP Premiums	-	-	1,141,000	1,141,000
.50% Off-Schedule Bonus	-	-	339,527	-
Total Personnel Expenses	<u>\$ 84,153,061</u>	<u>\$ 90,762,536</u>	<u>\$ 95,872,540</u>	<u>\$ 94,995,254</u>
Supplies and Materials	\$ 1,623,857	\$ 1,856,496	\$ 2,006,441	\$ 1,578,024
Other Operating Expenses and Services	9,623,757	10,031,858	10,071,907	8,942,606
Capital Outlay	252,279	261,433	279,216	91,920
Other Outgo	1,910,124	1,196,324	2,191,350	2,715,556
Total Other Expenses	<u>\$ 13,410,017</u>	<u>\$ 13,346,111</u>	<u>\$ 14,548,914</u>	<u>\$ 13,328,105</u>
Total Expenses	<u><u>\$ 97,563,078</u></u>	<u><u>\$ 104,108,647</u></u>	<u><u>\$ 110,421,454</u></u>	<u><u>\$ 108,323,359</u></u>
Excess (Deficit)	<u><u>\$ 6,328,618</u></u>	<u><u>\$ 989,568</u></u>	<u><u>\$ (4,588,063)</u></u>	<u><u>\$ (9,255,710)</u></u>
Beginning Fund Balance	\$ 12,567,714	\$ 18,896,332	\$ 19,885,900	\$ 17,300,000
Excess (Deficit)	6,328,618	989,568	(4,588,063)	(9,255,710)
Adjustments	-	-	-	-
Ending Fund Balance	<u>\$ 18,896,332</u>	<u>\$ 19,885,900</u>	<u>\$ 15,297,837</u>	<u>\$ 8,044,290</u>
Ending Fund Balance	\$ 18,896,332	\$ 19,885,900	\$ 15,297,837	\$ 8,044,290
Reserve for Full-Time Faculty Hiring	-	-	(1,183,097)	-
Governing Board Reserve	(6,829,415)	(7,287,605)	(7,729,502)	(7,582,635)
Remaining Fund Balance	<u>\$ 12,066,917</u>	<u>\$ 12,598,295</u>	<u>\$ 6,385,238</u>	<u>\$ 461,655</u>
Governing Board Reserve as %	7.0%	7.0%	7.0%	7.0%

**Southwestern Community College District
FY 2020-21 Tentative Budget
Unrestricted Budget Expense Comparison**

	2019-20 Revised Adopted Budget \$	2019-20 Revised Adopted Budget %	2020-21 Tentative Budget \$	2020-21 Tentative Budget %	Difference \$
Expenses					
Academic Salaries	\$ 46,220,994	41.9%	\$ 47,227,142	43.6%	\$ 1,006,148
Classified Salaries	24,563,620	22.2%	24,149,392	22.3%	(414,228)
Employee Benefits	25,627,510	22.7%	24,942,520	21.8%	(684,990)
Vacant Positions - Savings (Net of SERP)	(539,584)	-0.5%	(1,323,799)	-1.0%	(784,215)
Total Personnel Expenses	\$ 95,872,540	86%	\$ 94,995,254	87%	\$ (877,286)
Supplies and Materials	\$ 2,006,441	1.8%	\$ 1,578,024	1.5%	\$ (428,418)
Other Operating Expenses and Services	10,071,907	9.1%	8,942,606	8.3%	(1,129,302)
Capital Outlay	279,216	0.3%	91,920	0.1%	(187,296)
Other Outgo	2,191,350	2.0%	2,715,556	2.5%	524,206
Total Other Expenses	\$ 14,548,914	13%	\$ 13,328,105	12%	\$ (1,220,809)
Total Unrestricted Expenses	\$ 110,421,454	100%	\$ 108,323,359	100%	\$ (2,098,095)

**Southwestern Community College District
FY 2020-21 Tentative Budget
Unrestricted General Fund Revenue**

Description	2017-18 Audited Actual	2018-19 Audited Actual	2019-20 Adopted Budget	2020-21 Tentative Budget
Principal Apportionment, Faculty Hiring and EPA	\$ 66,105,906	\$ 61,417,626	\$ 62,017,090	\$ 58,296,065
Tax Relief Subvention	177,586	175,744	194,401	182,737
Tax Allocation, Secured	23,977,688	26,077,045	29,056,989	27,313,570
Supplemental Tax	698,808	686,585	533,976	501,937
Tax Allocation, Unsecured	771,109	821,717	748,726	703,802
Enrollment Fees	4,784,923	4,725,185	4,672,422	4,392,077
Redevelopment and Residual	1,148,589	1,646,169	1,000,000	940,000
2019/20 Hold Harmless	-	-	-	-
Total Base Revenue	\$ 97,664,609	\$ 95,550,071	\$ 98,223,604	\$ 92,330,188
Job Development	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Federal Work Study Admin Allowance	19,485	22,231	16,800	16,800
Pell Admin Allowance	33,335	34,015	28,000	28,000
SEOG Admin Allowance	21,732	25,729	16,800	16,800
Federal Other	136,974	150,041	130,000	130,000
Total Federal Revenue	\$ 236,526	\$ 257,016	\$ 216,600	\$ 216,600
BOGG (2%)	\$ 262,883	\$ 273,803	\$ 246,727	\$ 246,727
Part Time Faculty Allocation and Office Hours	397,608	-	315,157	293,096
Lottery Proceeds	2,784,957	1,957,659	3,066,597	3,297,215
Mandated Costs	879,038	423,545	443,863	444,860
Full-Time Faculty Hiring	-	350,599	591,549	591,549
Other	-	2,952,452	-	-
Other State Revenue	\$ 4,324,486	\$ 5,958,058	\$ 4,663,893	\$ 4,873,447
Interest Income	\$ 302,432	\$ 898,704	\$ 800,000	\$ 300,000
Other Student Fees	237,287	254,171	500,000	127,086
Tuition Fees	1,126,356	1,084,790	1,179,294	1,120,329
Local - Child-Care and Other	-	888,847	250,000	100,000
Transfer from Parking	-	206,558	-	-
Transfer from Bookstore	-	-	-	-
Transfer from Capital Outlay / Insurance Funds	-	-	-	-
Other Local Revenue	\$ 1,666,075	\$ 3,333,070	\$ 2,729,294	\$ 1,647,415
Total Revenue	\$ 103,891,696	\$ 105,098,215	\$ 105,833,391	\$ 99,067,650

**Southwestern Community College District
FY 2020-21 Tentative Budget
Unrestricted General Fund Expense**

Object	Description	2017-18	2018-19	2019-20	2019-20	2020-21
		Audited Actual	Audited Actual	Adopted Budget	Revised Adopted Budget	Tentative Budget
511	Instructional Salaries	\$ 17,696,091	\$ 17,495,055	\$ 19,149,160	\$ 19,964,914	\$ 21,177,645
512	Non-Inst Salaries, Contract	7,731,853	8,946,173	7,653,142	7,979,166	8,303,258
513	Instructional Salaries, Other	15,117,195	16,528,580	16,476,550	17,362,835	16,964,601
514	Non-Inst Salaries, Other	890,670	826,742	1,965,008	914,079	781,639
	Academic Salaries	\$ 41,435,809	\$ 43,796,550	\$ 45,243,860	\$ 46,220,994	\$ 47,227,142
521	Non-Inst Salaries, Full-time	\$ 17,338,975	\$ 18,770,166	\$ 19,641,475	\$ 20,478,202	\$ 20,573,004
522	Instructional Salaries	1,984,606	2,125,619	2,033,772	2,120,410	2,450,142
523	Non-Inst Salaries, Other	1,434,787	1,983,219	1,199,660	1,223,653	480,056
524	Instructional Aides	758,178	798,180	741,355	741,355	646,190
	Non-Academic Salaries	\$ 21,516,546	\$ 23,677,184	\$ 23,616,262	\$ 24,563,620	\$ 24,149,392
531	State Teachers Retirement	\$ 7,030,856	\$ 9,207,844	\$ 7,556,990	\$ 7,747,482	\$ 7,385,381
532	PERS	3,866,767	3,756,549	4,652,404	5,238,762	4,998,924
533	Social Security	2,188,410	2,370,192	2,447,442	2,730,922	2,510,512
534	Health & Welfare Benefits	6,334,615	6,516,653	6,933,500	7,280,780	7,896,384
535	State Unemployment Insurance	133,716	113,341	33,905	37,099	34,940
536	Worker's Compensation Insur	1,646,342	1,324,223	2,034,276	2,225,938	2,096,379
	Health First Fitness Memberships	-	-	-	27,000	20,000
	Employee Benefits	\$ 21,200,706	\$ 23,288,802	\$ 23,658,517	\$ 25,287,983	\$ 24,942,520
	.50% Off Schedule Bonus	\$ -	\$ -	\$ -	\$ 339,527	\$ -
500	Vacant Positions - Savings	-	-	(1,680,584)	(1,680,584)	(2,464,799)
501	SERP Premiums	-	-	1,141,000	1,141,000	1,141,000
	Total Personnel	\$ 84,153,061	\$ 90,762,536	\$ 91,979,055	\$ 95,872,540	\$ 94,995,254
541	Text Books, First-aid and Software	\$ 87,665	\$ 70,529	\$ 83,063	\$ 83,063	\$ 65,449
542	Books and Manuals	24,425	28,631	26,769	26,769	53,127
543	Instructional Supplies	330,628	541,581	493,127	493,127	375,814
544	Non-Instructional Supplies	1,180,883	1,215,606	1,403,182	1,403,182	1,083,334
545	Repair Supplies and Cash Short	256	149	300	300	300
	Supplies and Materials	\$ 1,623,857	\$ 1,856,496	\$ 2,006,441	\$ 2,006,441	\$ 1,578,024
551	Contract Services	\$ 1,334,422	\$ 1,442,758	\$ 1,685,752	\$ 1,685,752	\$ 1,101,268
552	Travel and Business Related	437,692	517,574	530,964	530,964	396,765
553	Dues and Memberships	162,037	147,329	208,765	208,765	256,136
554	Insurance	776,715	824,449	915,000	915,000	865,000
555	Utilities	3,443,952	3,016,157	2,375,609	2,375,609	2,716,847
556	Maintenance Contracts	2,756,965	3,023,319	3,448,440	3,448,440	2,935,437
557	Audit, Legal and Election	586,276	847,853	781,000	781,000	607,000
558	Bank Fees and Postage	309,751	365,128	216,377	216,377	154,153
559	Indirect Expenses (Contra)	(184,053)	(152,709)	(90,000)	(90,000)	(90,000)
	Other Operating Expenses and Services	\$ 9,623,757	\$ 10,031,858	\$ 10,071,907	\$ 10,071,907	\$ 8,942,606
561	Sites and Improvements					
563	Library Books	\$ 67,612	\$ 69,280	\$ 69,000	\$ 69,000	\$ 55,000
564	Equipment	184,667	192,153	210,216	210,216	36,920
	Capital Outlay	\$ 252,279	\$ 261,433	\$ 279,216	\$ 279,216	\$ 91,920
572	Travel and Business Related	\$ 1,110	\$ (18,577)	\$ -	\$ -	\$ -
573	Other Outgo / Transfer	1,856,986	1,128,751	1,336,000	1,336,000	2,000,000
575	Grants and Waivers	117,248	116,353	350	350	350
576	Student Aid	(66,057)	(28,591)	175,000	175,000	150,000
579-1	Contingency	837	(1,612)	430,000	430,000	565,206
579-2	Program Review Initiatives	-	-	-	250,000	-
	Other Outgo	\$ 1,910,124	\$ 1,196,324	\$ 1,941,350	\$ 2,191,350	\$ 2,715,556
	Total Other Expenses	\$ 13,410,017	\$ 13,346,111	\$ 14,298,914	\$ 14,548,914	\$ 13,328,105
	Total Expenses	\$ 97,563,078	\$ 104,108,647	\$ 106,277,969	\$ 110,421,454	\$ 108,323,359

**Southwestern Community College District
FY 2020-21 Tentative Budget
Detail of Restricted Income**

	<u>Student Equity and Access</u>	<u>Student Access</u>	<u>Student Success and Community</u>	<u>Institutional Effectiveness</u>	<u>Total</u>
Federal					
Business Basics	\$ -	\$ -	\$ 309,057	\$ -	\$ 309,057
Child Care Access Means Parents in School (CCAMPIS)	-	149,900	-	-	149,900
Defense Logistics Agency	-	-	592,644	-	592,644
Federal Work Study	436,400	-	-	-	436,400
Fresh Success Program	140,000	-	-	-	140,000
Perkins	-	-	650,000	-	650,000
Small Business Administration	-	-	1,304,866	-	1,304,866
SBDC Cares Act	-	-	2,196,062	-	2,196,062
State Vocational Rehabilitation Program	-	-	177,627	-	177,627
Veterans Reporting Fees	-	18,000	-	-	18,000
Women's Business Center	-	-	84,087	-	84,087
Mentored Pathways	-	-	466,168	-	466,168
TOTAL FEDERAL	\$ 576,400	\$ 167,900	\$ 5,780,511	\$ -	\$ 6,524,811
State					
Adult Education Consortium Block Grant (AB104)	\$ -	\$ -	\$ 645,049	\$ -	\$ 645,049
Work Based Learning Coordination	-	-	110,350	-	110,350
Online CTE Pathways Grant	-	-	304,556	-	304,556
Boating Waterways Grant	-	-	45,000	-	45,000
Restorative Justice and Apprenticeship Grant	-	-	186,588	-	186,588
California Work Opportunities and Responsibility for Kids (CALWORKS)	445,405	-	-	-	445,405
Disabled Students Programs & Services (DSPS)	-	-	2,296,362	-	2,296,362
EOPS CARE Support	225,561	-	-	-	225,561
Extended Opportunities, Programs and Services (EOPS)	-	-	2,323,688	-	2,323,688
Financial Aid Technology	-	-	-	782,929	782,929
Food Security-Hunger Free	100,000	-	-	-	100,000
GoBiz-SDSBDC	-	-	1,227,983	-	1,227,983
GoBiz-Tech Assistance Program	-	-	1,082,087	-	1,082,087
Guided Pathways Project	-	-	400,000	-	400,000
Human Resources Staff Diversity	-	-	-	50,000	50,000
Nursing Education	-	-	200,190	-	200,190
Physical Plant and Instructional Support	-	-	-	300,000	300,000
Proposition 20 (Lottery Funds)	-	-	843,803	-	843,803
Strong Workforce	-	-	2,219,155	-	2,219,155
Student Equity Program (SEP)	1,888,140	-	-	-	1,888,140
Student Success and Support Program (SSSP CREDIT)	-	-	3,938,073	-	3,938,073
Student Success and Support Program (SSSP Non CREDIT)	-	-	54,563	-	54,563
Veteran Resource Center	301,000	-	-	-	301,000
Temporary Assistance for Needy Families (TANF)	-	-	74,968	-	74,968
TOTAL STATE	\$ 2,960,106	\$ -	\$ 15,952,415	\$ 1,132,929	\$ 20,045,450
Local					
Automotive Technology	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000
Auxiliary-Foundation	286,631	-	-	-	286,631
CCAC Fee Based Classes	-	-	-	260,814	260,814
Fee Funded Programs	-	-	-	228,968	228,968
Health Services	1,037,880	-	-	-	1,037,880
Local Sponsors	-	-	-	165,333	165,333
Parking Funds	-	-	-	1,374,698	1,374,698
Pay for Print	250,000	-	-	-	250,000
Student Retention Persistence	-	-	261,763	-	261,763
Tennis Community Services	-	-	17,000	-	17,000
Website Optimization	-	-	147,586	-	147,586
Other Local Revenue	-	-	-	192,000	192,000
TOTAL LOCAL	\$ 1,574,511	\$ -	\$ 438,349	\$ 2,221,813	\$ 4,234,673
TOTAL RESTRICTED INCOME	\$ 5,111,017	\$ 167,900	\$ 22,171,275	\$ 3,354,742	\$ 30,804,934
	17%	1%	72%	11%	100%

Southwestern Community College District
FY 2020-21 Tentative Budget
Restricted Revenue and Expense

Object	Description	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Adopted Budget	2020-21 Tentative Budget
481	Federal Revenue	\$ 3,807,817	\$ 4,137,363	\$ 4,522,323	\$ 6,524,811
486	State Revenue	16,743,032	18,572,192	21,218,406	20,045,450
488	Local Revenue	4,059,045	4,696,600	5,135,519	4,234,673
	Total Revenue	\$ 24,609,894	\$ 27,406,155	\$ 30,876,248	\$ 30,804,934
511	Instructional Salaries	\$ 190,272	\$ 192,569	\$ 243,736	\$ 156,185
512	Non-Inst Salaries, Contract	3,244,285	3,174,052	3,472,856	3,432,492
513	Instructional Salaries, Other	504,866	452,229	834,053	531,999
514	Non-Inst Salaries, Other	1,166,869	1,345,481	1,110,332	1,072,967
	Academic Salaries	\$ 5,106,292	\$ 5,164,331	\$ 5,660,977	\$ 5,193,643
521	Non-Inst Salaries, Full-time	\$ 5,340,293	\$ 5,732,154	\$ 5,923,635	\$ 7,089,446
522	Instructional Aides	-	2,735,887	-	-
523	Non-Inst Salaries, Other	2,442,372	721,087	2,382,325	1,518,402
524	Hourly Aides	595,714	-	429,768	484,663
	Non-Academic Salaries	\$ 8,378,379	\$ 9,189,128	\$ 8,735,728	\$ 9,092,511
530	Benefit Variance			-	
531	Retirement	\$ 1,898,448	\$ 2,204,578	\$ 2,109,916	\$ 2,364,816
533	Social Security and Medicare	633,802	701,131	663,338	642,963
534	Health and Welfare	1,228,735	1,191,118	1,266,011	2,121,763
535	State Unemployment Insurance	6,520	6,777	88,731	15,570
536	Worker's Compensation Insurance	403,713	427,706	407,059	370,365
	Employee Benefits	\$ 4,171,218	\$ 4,531,310	\$ 4,535,055	\$ 5,515,477
	Total Personnel	\$ 17,655,889	\$ 18,884,769	\$ 18,931,760	\$ 19,801,631
541	Text Books	\$ 5,523	\$ 11,008	\$ 110,750	\$ 40,354
542	Books or Manuals	48,565	12,969	7,490	7,039
543	Supplies	1,570,331	1,366,375	1,934,064	1,279,157
544	Subscriptions and Minor Equipment	771,596	563,319	1,203,814	751,654
545	Other Miscellaneous	(92)	1,515	10,000	137,575
	Supplies and Materials	\$ 2,395,923	\$ 1,955,186	\$ 3,266,118	\$ 2,215,779
551	Contract Services	\$ 1,708,647	\$ 3,128,882	\$ 5,171,988	\$ 5,016,044
552	Travel and Business Related	744,339	800,927	1,039,159	1,279,965
553	Dues and Memberships	23,364	13,435	80,435	37,508
554	Insurance	54,084	54,267	68,000	68,000
555	Utilities	20,328	629,021	63,890	10,061
556	Contracts - Maintenance & Software	156,410	54,900	258,946	353,796
557	Employee Ads	23,490	27,531	15,000	25,000
558	Postage/Bond/Other	(36,771)	4,003	89,051	52,997
559	Indirect and Other Expenses	164,218	146,214	222,741	219,475
	Other Operating Expenses and Services	\$ 2,858,109	\$ 4,859,180	\$ 7,009,210	\$ 7,062,846
563	Books	\$ -	\$ 12,308	\$ -	\$ 7,500
564	Equipment	515,679	480,175	655,997	305,237
	Capital Outlay	\$ 515,679	\$ 492,483	\$ 655,997	\$ 312,737
575	Student Financial Aid	\$ 5,136	\$ 236,594	\$ 5,000	\$ 5,000
576	Other Payments to Students	1,431,133	1,252,994	1,008,163	1,406,941
	Other Outgo	\$ 1,436,269	\$ 1,489,588	\$ 1,013,163	\$ 1,411,941
	Total Other Expenses	\$ 7,205,980	\$ 8,796,437	\$ 11,944,488	\$ 11,003,303
	Total Expenses	\$ 24,861,869	\$ 27,681,206	\$ 30,876,248	\$ 30,804,934
	Excess Revenue / (Deficit)	\$ (251,975)	\$ (275,051)	\$ 0	\$ -

**Southwestern Community College District
FY 2020-21 Tentative Budget
Enterprise Funds Summary**

			CIVIC CENTER	
	BOOKSTORE	FOOD SERVICES	LEASING	COMBINED
9720 Beginning Fund Balance	\$ 2,455,178	\$ 393,009	\$ -	\$ 2,848,187
Revenue				
Sales and Leasing	\$ 2,600,549	\$ 902,500	\$ 225,000	\$ 3,728,049
Other Income	31,334	244,582	-	275,916
Transfers In	-	113,997	-	113,997
Total Revenue	<u>\$ 2,631,883</u>	<u>\$ 1,261,079</u>	<u>\$ 225,000</u>	<u>\$ 4,117,962</u>
Expenses				
2000 Classified & Student Salaries	\$ 454,019	\$ 516,050	\$ 142,654	\$ 1,112,723
3000 Employee Benefits	145,349	229,020	54,840	429,209
4000 Supplies	1,863,090	510,075	12,000	2,385,165
5000 Other Operating	127,000	85,000	-	212,000
6000 Capital Outlay	-	-	-	-
7000 Other Outgo and Transfers Out	-	113,997	-	113,997
Total Expenses	<u>\$ 2,589,458</u>	<u>\$ 1,454,142</u>	<u>\$ 209,494</u>	<u>\$ 4,253,094</u>
Surplus (Deficit)	<u><u>\$ 2,497,603</u></u>	<u><u>\$ 199,946</u></u>	<u><u>\$ 15,506</u></u>	<u><u>\$ 2,713,055</u></u>

**Southwestern Community College District
 FY 2020-21 Tentative Budget
 Bookstore Fund Summary**

	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ 2,357,504	\$ 2,401,988	\$ 2,432,710	\$ 2,455,178
Revenue				
Sales	\$ 2,842,186	\$ 2,600,549	\$ 3,085,221	\$ 2,600,549
Other Income	31,630	31,334	25,056	31,334
Total Revenue	<u>\$ 2,873,816</u>	<u>\$ 2,631,883</u>	<u>\$ 3,110,277</u>	<u>\$ 2,631,883</u>
Expenses				
2000 Classified & Student Salaries	\$ 521,900	\$ 523,359	\$ 545,709	\$ 454,019
3000 Employee Benefits	148,874	166,161	153,893	145,349
4000 Supplies & Replacement	2,154,350	1,786,067	2,239,507	1,863,090
5000 Other Operating Costs	4,208	124,074	148,700	127,000
Unreconciled Related Party	-	1,499	-	-
Total Expenses	<u>\$ 2,829,332</u>	<u>\$ 2,601,160</u>	<u>\$ 3,087,809</u>	<u>\$ 2,589,458</u>
9720 Ending Fund Balance	<u><u>\$ 2,401,988</u></u>	<u><u>\$ 2,432,710</u></u>	<u><u>\$ 2,455,178</u></u>	<u><u>\$ 2,497,603</u></u>

**Southwestern Community College District
FY 2020-21 Tentative Budget
Food Services Summary**

	CAFETERIA	TRADEWINDS	TIME OUT CAFÉ	CONCESSIONS	COMBINED
9720 Beginning Fund Balance	-	\$ 129,707	\$ 95,941	\$ 167,362	\$ 393,009
Revenue					
Sales	\$ 375,000	\$ 87,500	\$ 415,000	\$ 25,000	\$ 902,500
Pepsi Contribution and Commissions	85,000	-	-	-	85,000
Vending Machine Revenue	6,000	-	-	-	6,000
Other Income	153,582	-	-	-	153,582
Transfers In	76,968	-	37,029	-	113,997
Total Revenue	\$ 696,550	\$ 87,500	\$ 452,029	\$ 25,000	\$ 1,261,079
Expenses					
2000 Classified & Student Salaries	\$ 285,000	\$ 17,500	\$ 210,800	\$ 2,750	\$ 516,050
3000 Employee Benefits	137,800	7,000	84,220	-	229,020
4000 Supplies	232,500	46,375	219,950	11,250	510,075
5000 Other Operating	41,250	8,750	33,000	2,000	85,000
6000 Capital Outlay	-	-	-	-	-
7000 Other Outgo and Transfers Out	-	76,968	-	37,029	113,997
Total Expenses	\$ 696,550	\$ 156,593	\$ 547,970	\$ 53,029	\$ 1,454,142
Surplus (Deficit)	\$ -	\$ 60,614	\$ (0)	\$ 139,333	\$ 199,946

**Southwestern Community College District
 FY 2020-21 Tentative Budget
 Food Services: Combined**

	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ 971,980	\$ 861,596	\$ 397,536	\$ 393,009
Revenue				
Sales	\$ 1,756,788	\$ 1,776,613	\$ 1,823,107	\$ 902,500
Other Revenue	87,281	94,644	177,755	244,582
Transfers In	206,581	16,062	162,999	113,997
Total Revenue	\$ 2,050,651	\$ 1,887,320	\$ 2,163,861	\$ 1,261,079
Expenses				
2000 Classified & Student Salaries	\$ 771,434	\$ 794,472	\$ 639,276	\$ 516,050
3000 Employee Benefits	218,526	230,640	228,792	229,020
4000 Supplies & Replacement	961,656	1,092,129	1,031,419	510,075
5000 Other Operating Costs	173,780	182,857	184,345	85,000
6000 Capital Outlay	-	-	-	-
7000 Transfers Out	35,639	51,282	36,000	113,997
Total Expenses	\$ 2,161,035	\$ 2,351,380	\$ 2,119,832	\$ 1,454,142
9720 Ending Fund Balance	\$ 861,596	\$ 397,536	\$ 441,565	\$ 199,946

Southwestern Community College District
FY 2020-21 Tentative Budget
Food Services: Student Union Cafeteria

	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ 456,938	\$ 341,822	\$ 48,555	\$ -
Revenue				
Sales	\$ 668,020	\$ 754,188	\$ 750,000	\$ 375,000
Pepsi Annual Contribution	60,654	63,128	106,000	85,000
Vending Machine Income	2,980	9,478	10,000	6,000
Pepsi Commissions	20,816	17,400	20,000	16,000
Other Income	2,426	3,785	35,755	137,582
Transfers In	197,972	-	133,760	76,968
Total Revenue	<u>\$ 952,868</u>	<u>\$ 847,978</u>	<u>\$ 1,055,515</u>	<u>\$ 696,550</u>
Expenses				
2000 Classified & Student Salaries	\$ 453,907	\$ 448,586	\$ 339,794	\$ 285,000
3000 Employee Benefits	128,086	134,679	135,201	137,800
4000 Supplies & Replacement	383,244	439,575	465,300	232,500
5000 Other Operating Costs	67,108	72,341	79,220	41,250
7000 Transfers Out	35,639	46,063	36,000	-
Total Expenses	<u>\$ 1,067,984</u>	<u>\$ 1,141,245</u>	<u>\$ 1,055,515</u>	<u>\$ 696,550</u>
9720 Ending Fund Balance	<u>\$ 341,822</u>	<u>\$ 48,555</u>	<u>\$ 48,555</u>	<u>\$ -</u>

**Southwestern Community College District
 FY 2020-21 Tentative Budget
 Food Services: Tradewinds**

	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ 170,643	\$ 151,265	\$ 103,498	\$ 129,707
Revenue				
Sales	\$ 181,867	\$ 178,396	\$ 178,107	\$ 87,500
Other Income	(200)	291	500	-
Transfers In	1,479	6,811	-	-
Total Revenue	<u>\$ 183,146</u>	<u>\$ 185,498</u>	<u>\$ 178,607</u>	<u>\$ 87,500</u>
Expenses				
2000 Classified & Student Salaries	\$ 64,958	\$ 74,141	\$ 31,694	\$ 17,500
3000 Employee Benefits	21,023	16,637	13,785	7,000
4000 Supplies & Replacement	101,518	122,725	90,394	46,375
5000 Other Operating Costs	15,025	19,762	16,525	8,750
7000 Transfers Out	-	-	-	76,968
Total Expenses	<u>\$ 202,524</u>	<u>\$ 233,265</u>	<u>\$ 152,398</u>	<u>\$ 156,593</u>
9720 Ending Fund Balance	<u>\$ 151,265</u>	<u>\$ 103,498</u>	<u>\$ 129,707</u>	<u>\$ 60,614</u>

**Southwestern Community College District
 FY 2020-21 Tentative Budget
 Food Services: Time Out Cafe**

	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ 250,195	\$ 251,685	\$ 95,941	\$ 95,941
Revenue				
Sales	\$ 844,621	\$ 787,097	\$ 840,000	\$ 415,000
Other Revenue	572	449	2,500	-
Transfers In	4,160	9,251	29,239	37,029
Total Revenue	<u>\$ 849,353</u>	<u>\$ 796,798</u>	<u>\$ 871,739</u>	<u>\$ 452,029</u>
Expenses				
2000 Classified & Student Salaries	\$ 247,657	\$ 271,082	\$ 261,788	\$ 210,800
3000 Employee Benefits	69,270	79,303	79,626	84,220
4000 Supplies & Replacement	448,420	512,963	445,725	219,950
5000 Other Operating Costs	82,516	89,194	84,600	33,000
7000 Transfers Out	-	-	-	-
Total Expenses	<u>\$ 847,863</u>	<u>\$ 952,542</u>	<u>\$ 871,739</u>	<u>\$ 547,970</u>
9720 Ending Fund Balance	<u><u>\$ 251,685</u></u>	<u><u>\$ 95,941</u></u>	<u><u>\$ 95,941</u></u>	<u><u>\$ (0)</u></u>

**Southwestern Community College District
 FY 2020-21 Tentative Budget
 Food Services: Concessions**

	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ 94,204	\$ 116,824	\$ 149,542	\$ 167,362
Revenue				
Sales	\$ 62,280	\$ 56,932	\$ 55,000	\$ 25,000
Other Revenue	34	114	3,000	-
Transfers In	2,970	-	-	-
Total Revenue	<u>\$ 65,284</u>	<u>\$ 57,046</u>	<u>\$ 58,000</u>	<u>\$ 25,000</u>
Expenses				
2000 Student Salaries	\$ 4,912	\$ 663	\$ 6,000	\$ 2,750
3000 Employee Benefits	147	20	180	-
4000 Supplies & Replacement	28,474	16,866	30,000	11,250
5000 Other Operating Costs	9,131	1,560	4,000	2,000
7000 Transfers Out	-	5,220	-	37,029
Total Expenses	<u>\$ 42,664</u>	<u>\$ 24,328</u>	<u>\$ 40,180</u>	<u>\$ 53,029</u>
9720 Ending Fund Balance	<u><u>\$ 116,824</u></u>	<u><u>\$ 149,542</u></u>	<u><u>\$ 167,362</u></u>	<u><u>\$ 139,333</u></u>

Southwestern Community College District
FY 2020-21 Tentative Budget
Civic Center - Facility Use Funds

	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue				
Facility Rentals and Leases	\$ 619,427	\$ 511,246	\$ 450,000	\$ 225,000
Total Revenue	\$ 619,427	\$ 511,246	\$ 450,000	\$ 225,000
Expenses				
2000 Classified & Student Salaries	\$ 253,102	\$ 129,254	\$ 216,460	\$ 142,654
3000 Benefits	74,634	16,553	54,840	54,840
4000 Supplies & Replacement	11,581	3,548	48,273	12,000
5000 Other Operating Costs	146,419	129,645	130,427	-
6000 Capital Outlay	-	-	-	-
7000 Transfers Out	133,692	232,246	-	-
Total Expenses	\$ 619,428	\$ 511,246	\$ 450,000	\$ 209,494
9720 Ending Fund Balance	\$ -	\$ -	\$ -	\$ 15,506

**Southwestern Community College District
FY 2020-21 Tentative Budget
Proposition R Bond Funds**

	AUDITED ACTUAL 2016-17	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ 172,830,460	\$ 107,538,747	\$ 46,536,211	\$ 4,693,495	\$ 4,693,495
Income					
Interest	\$ 1,491,495	\$ 947,067	\$ 785,788	\$ 10,000	\$ 495,000
Local Miscellaneous Income	-	-	-	-	-
Sale of Bond Proceeds	-	-	-	-	55,000,000
Settlements	221,000	-	-	-	-
Total Income	<u>\$ 1,712,495</u>	<u>\$ 947,067</u>	<u>\$ 785,788</u>	<u>\$ 10,000</u>	<u>\$ 55,495,000</u>
Expenses					
2000 Construction Hourly Salaries	\$ 54,101	\$ 53,563	\$ 67,089	\$ -	\$ -
3000 Construction Benefits	18,582	19,430	22,684	-	-
4000 Supplies	469,917	1,912,722	-	-	-
5000 Operations	5,937,290	7,570,340	-	175,000	250,000
6000 Capital Outlay / Renovation	60,524,318	52,393,548	42,538,731	4,528,528	-
7000 Transfers Out	-	-	-	-	-
Total Expenses	<u>\$ 67,004,208</u>	<u>\$ 61,949,603</u>	<u>\$ 42,628,504</u>	<u>\$ 4,703,528</u>	<u>\$ 250,000</u>
9720 Ending Balance	<u><u>\$ 107,538,747</u></u>	<u><u>\$ 46,536,211</u></u>	<u><u>\$ 4,693,495</u></u>	<u><u>\$ (33)</u></u>	<u><u>\$ 59,938,495</u></u>

**Southwestern Community College District
FY 2020-21 Tentative Budget
Proposition R Bond Funds**

	AUDITED ACTUAL 2016-17	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
Program Management	\$ 2,231,702	\$ 2,519,762	\$ 930,411	\$ -	\$ 250,000
District Security Systems	127,300	-	-	-	-
H Street Access	-	-	-	-	-
Devore Stadium / Central Plant	-	-	-	-	-
Solar Initiative	(50,000)	-	-	-	-
Utility Infrastructure	787,594	30,009	-	-	-
Four Pipe Loop - (Central Plant)	-	-	-	-	-
Math and Science	16,431,553	28,762,921	29,785,007	3,853,458	
Wellness Center	32,239,242	15,079,138	2,858,993	-	-
National City Classroom	12,576,977	6,797,663	1,551,126	-	-
Security Complex	36,398	96,558	4,575,799	850,000	-
Technology	91,105	770,130	-	-	-
Performing Arts	804,851	739,450	588,388	-	-
Utility Hydraulics	1,727,486	5,097,676	-	-	-
Parking Structure	-	169,446	-	-	-
Emergency Generator	-	126,430	1,770,595	-	-
Fire Alarm Upgrades	-	137,339	423,668	-	-
Building 400 Remodel	-	70,550	-	-	-
Otay Mesa Phase II	-	7,068	-	-	-
Temporary Parking Lot	-	1,445,453	99,109	-	-
Other	-	86,910	45,408	-	-
Total Budget	<u>\$67,004,208</u>	<u>\$61,936,503</u>	<u>\$42,628,504</u>	<u>\$4,703,458</u>	<u>\$ 250,000</u>

Southwestern Community College District
FY 2020-21 Tentative Budget
Proposition Z Bond Funds

	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ -	\$ 139,264,889	\$ 121,339,173	\$ 121,339,173
Income				
Interest	\$ 713,751	\$ 3,617,507	\$ 2,200,000	\$ 2,200,000
Local Miscellaneous Income	-	-	-	-
Sale of Bond Proceeds	139,266,675	-	-	-
Settlements	-	-	-	-
Total Income	<u>\$ 139,980,426</u>	<u>\$ 3,617,507</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>
Expenses				
2000 Construction Hourly Salaries	\$ -	\$ -	\$ 59,506	\$ 85,000
3000 Construction Benefits	-	-	23,900	24,300
4000 Supplies	208,009	2,055,993	4,579,000	3,550,000
5000 Operations	356,842	6,579,450	17,554,000	32,456,000
6000 Capital Outlay/Renovation	150,686	12,907,780	90,980,000	80,000,000
7000 Transfers Out	-	-	-	-
Total Expenses	<u>\$ 715,537</u>	<u>\$ 21,543,223</u>	<u>\$ 113,196,406</u>	<u>\$ 116,115,300</u>
9720 Ending Fund Balance	<u><u>\$ 139,264,889</u></u>	<u><u>\$ 121,339,173</u></u>	<u><u>\$ 10,342,767</u></u>	<u><u>\$ 7,423,873</u></u>

**Southwestern Community College District
FY 2020-21 Tentative Budget
Proposition Z Bond Funds**

	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
Program Management	\$ -	\$ 1,415,131	\$ 2,239,406	\$ 2,815,300
Performing Arts Center	1,535,511	13,280,796	44,800,000	31,500,000
Parking Structure	2,087,249	-	-	-
IT	46,667	152,068	928,000	-
Student Union	859,714	-	850,000	5,000,000
Parking Lot Restoration	285,556	8,687	2,900,000	-
Electrical Panel Upgrades	500,000	5,000	2,150,000	2,500,000
Business/CIS Building	1,505,455	-	-	-
Central Plant Expansion	-	1,590,765	130,000	-
Wayfinding	-	212,517	3,075,000	350,000
Firewall and Intrusion	-	799,693	-	-
AV Upgrades	-	692,932	174,000	-
VoIP	-	250,123	1,025,000	-
Chula Vista Campus Infrastructure	-	21,159	5,500,000	1,750,000
HECOM - Fire-EMP-Police	-	1,303,634	13,500,000	15,500,000
HECOM - Auto Shop	-	117,526	6,000,000	6,500,000
LNT	-	121,752	3,500,000	11,500,000
Warehouse/Maintenance/Grounds	-	51,488	11,750,000	13,500,000
Instructional Building No.1	-	-	750,000	4,500,000
Instructional Building No.2	-	-	500,000	-
IT Data Center	-	-	750,000	9,250,000
Math & Science Building	-	619,786	2,500,000	-
Campus Police Building	-	194,411	1,550,000	-
Veterans Center	-	13,154	-	-
Demo of the 300 Buildings	-	352,648	2,575,000	-
Jaguar Village - Temporary Portables	-	339,951	1,600,000	3,000,000
National City HEC Solar	-	-	2,000,000	-
Chula Vista Campus Solar Relocation	-	-	2,200,000	2,400,000
University Center	-	-	250,000	-
Transit Center Relocation	-	-	-	2,750,000
Ceramics Relocation	-	-	-	150,000
Mayan Hall Demolition	-	-	-	150,000
Baseball and Software Fields U	-	-	-	250,000
Building 103 and 105 Remodel	-	-	-	2,750,000
Total Budget	<u>\$6,820,152</u>	<u>\$21,543,222</u>	<u>\$ 113,196,406</u>	<u>\$ 116,115,300</u>

Southwestern Community College District
FY 2020-21 Tentative Budget
Redevelopment, Clean Energy and Scheduled Maintenance Fund

	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ 4,567,879	\$ 3,753,230	\$ 2,580,376	\$ 2,580,376
Revenue				
Redevelopment, Clean Energy and Scheduled Maintenance	\$ 1,217,619	\$ 544,186	\$ 250,000	\$ 400,000
Other Revenue	-	78,544	-	11,000
Transfers In	-	-	-	-
Total Revenue	\$ 1,217,619	\$ 622,730	\$ 250,000	\$ 411,000
Expenses				
Scheduled Maintenance	\$ 2,032,268	\$ 1,795,584	\$ 2,248,835	\$ 1,284,436
Transfers Out	-	-	-	-
Total Expenses	\$ 2,032,268	\$ 1,795,584	\$ 2,248,835	\$ 1,284,436
9720 Ending Fund Balance	\$ 3,753,230	\$ 2,580,376	\$ 581,541	\$ 1,706,940

Southwestern Community College District
FY 2020-21 Tentative Budget
Redevelopment, Clean Energy and Scheduled Maintenance Fund

	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	AUDITED ACTUAL 2019-20	TENTATIVE BUDGET 2020-21
Proposition 39 - Clean Energy				
Otay Mesa LED FY18	\$ -	\$ 466,057	\$ -	\$ -
HEC National City LED FY17	-	-	-	-
Unallocated FY18	535,402	-	-	-
Total	\$ 535,402	\$ 466,057	\$ -	\$ -
Scheduled Maintenance - Multi-Year				
Lattice Phase III FY15	\$ 5,475	\$ -	\$ -	\$ -
Structural Repairs FY16	-	203,840	-	-
ADA Upgrades FY15	85,550	-	-	-
Irrigation Controls FY16	148,759	185,401	-	-
Flooring Upgrades - Various Classrooms AFY16	53,771	10,876	-	-
Electrical Upgrade 1 FY16	29,493	-	-	-
Lattice Phase IV FY16	165,763	-	-	-
Access Road Repair FY16	1,435	-	-	-
Drought Tolerant Landscaping FY16	194,102	-	-	-
HVAC Controls - CV FY16	202,813	12,303	-	-
Building 400 Electrical Upgrade FY17	34,400	-	-	-
Water Line Valve Upgrade FY17	600,000	490,945	150,000	150,000
Building 470 Roof Repair/Replace FY17	198,236	-	-	-
Structural Repairs FY17	200,000	185,648	261,483	361,463
ADA Upgrades FY17	-	-	100,000	68,455
Sewer Line Repairs FY17	237,085	237,085	150,000	140,050
Total	\$ 2,156,883	\$ 1,326,098	\$ 661,483	\$ 719,968
Redevelopment Funds				
Bermuda Grass Project	\$ 1,005	\$ -	\$ -	\$ -
Building 600 HVAC	25,014	-	-	-
Retaining Wall	30,247	14,479	14,479	13,328
Track Repairs	5,272	-	-	-
Tree Trimming/Maintenance	44,337	22,910	22,910	5,529
Tennis Court Surfacing	2,200	-	-	-
Parking Lot Repairs	71,933	53,988	53,988	53,988
Building 220 HVAC	-	276,985	-	-
Building 550 Repairs	40,000	-	-	-
Storage Unit Installation	7,187	6,399	-	-
LED Exterior Light Poles	-	33,790	-	-
Grounds Restroom Repairs	13,841	-	-	-
Building 1200 Safety Remodel	193,020	-	-	-
Building 750 Repairs	61,707	-	-	-
Building 550 Repairs	40,498	-	-	-
General Campus Repairs	260,535	266,106	266,106	208,244
Carpet and Flooring Repair	64,392	47,186	33,790	14,059
ADA Access Upgrade	77,286	68,455	68,455	-
Relocation ISS Department	-	30,000	-	-
HVAC - HECOM	-	92,000	90,351	90,351
Piping Upgrades	178,972	178,969	178,969	178,969
FY18 Unallocated	450,000	803,185	603,000	-
Total	\$ 1,567,447	\$ 1,894,452	\$ 1,332,048	\$ 564,468
Capital Outlay (from General Fund)				
Logistical Service (Vehicles and Carts, etc.)	\$ 67	\$ -	\$ -	\$ -
Facility Use/CMMS System Transfer	-	-	-	-
Total	\$ 67	\$ -	\$ -	\$ -
Program Review				
Program Review	\$ 1,293,515	\$ 616,422	\$ 255,304	\$ -
Total	\$ 1,293,515	\$ 616,422	\$ 255,304	\$ -
Total Budget	\$ 5,553,313	\$ 4,303,029	\$ 2,248,835	\$ 1,284,436

**Southwestern Community College District
 FY 2020-21 Tentative Budget
 Associated Student Organization**

	AUDITED ACTUAL 2017-2018	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ 637,251	\$ 559,445	\$ 480,000	\$ 480,000
Revenue				
Student Activity Cards - Other Revenue	\$ 296,404	\$ 260,988	\$ 450,000	\$ 270,226
Transfers In	-	-	30,000	30,000
Total Revenue	\$ 296,404	\$ 260,988	\$ 480,000	\$ 300,226
Expenses				
Classified & Student Salaries	\$ 111,023	\$ 92,842	\$ 100,000	\$ 54,907
Employee Benefits	2,555	2,043	2,000	24,721
Supplies & Replacement	213,632	194,689	260,000	220,000
Other Operating Costs	47,000	42,050	118,000	65,000
Total Expenses	\$ 374,210	\$ 331,625	\$ 480,000	\$ 364,628
9720 Ending Fund Balance	\$ 559,445	\$ 488,808	\$ 480,000	\$ 415,598

**Southwestern Community College District
 FY 2020-21 Tentative Budget
 Student Center Fund**

	AUDITED ACTUAL 2017-18	AUDITED ACTUAL 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ 398,914	\$ 379,880	\$ 372,566	\$ 349,498
Revenue				
Interest and Bond Proceeds	\$ 1,814	\$ 3,399	\$ 1,500	\$ 3,072
Student Fees	148,297	144,565	150,000	160,500
Revenue Bond	-	-	-	-
Total Revenue	\$ 150,111	\$ 147,964	\$ 151,500	\$ 163,572
Expenses				
4000 Supplies	\$ 20,728	\$ 14,001	\$ -	\$ 1,000
5000 Other Expenses	23,849	-	50,000	50,000
5890 Bond Payment	124,568	126,644	124,568	112,572
6000 Capital Outlay	-	14,633	-	-
Total Expenses	\$ 169,145	\$ 155,278	\$ 174,568	\$ 163,572
9720 Ending Fund Balance	\$ 379,880	\$ 372,566	\$ 349,498	\$ 349,498

**Southwestern Community College District
 FY 2020-21 Tentative Budget
 Self-Insurance Fund**

	AUDITED ACTUAL 2017-18	AUDITED ACTUALS 2018-19	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ 893,203	\$ 902,604	\$ 927,083	\$ 408,196
Income				
Interest	\$ 9,401	\$ 24,479	\$ 14,446	\$ 14,500
Local Miscellaneous Income	-	127,054	-	-
Total Income	<u>\$ 9,401</u>	<u>\$ 151,533</u>	<u>\$ 14,446</u>	<u>\$ 14,500</u>
Expenses				
Other Operating Costs	\$ -	\$ 127,054	\$ 533,333	\$ -
Total Expenses	<u>\$ -</u>	<u>\$ 127,054</u>	<u>\$ 533,333</u>	<u>\$ -</u>
9720 Ending Fund Balance	<u><u>\$ 902,604</u></u>	<u><u>\$ 927,083</u></u>	<u><u>\$ 408,196</u></u>	<u><u>\$ 422,696</u></u>

**Southwestern Community College District
 FY 2020-21 Tentative Budget
 Student Success and Completion Grant Fund**

	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
9720 Beginning Fund Balance	\$ -	\$ -
Income	\$ 4,570,538	\$ 4,570,538
Interest	-	-
Local Miscellaneous Income	-	-
Total Income	<u>\$ 4,570,538</u>	<u>\$ 4,570,538</u>
Expenses		
Other Payments to Students	<u>\$ 4,570,538</u>	<u>\$ 4,570,538</u>
Total Expenses	<u>\$ 4,570,538</u>	<u>\$ 4,570,538</u>
9720 Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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 monies 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 monies 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 monies 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 – Scorecard



2018 Southwestern College Student Success Scorecard

Established in 1961, Southwestern College is the only public institution of higher education serving the southern portion of San Diego County. 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. Offering more than 320 degrees and certificates, the college has also partnered with Point Loma Nazarene University to offer 4-year degrees on its Chula Vista campus. 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.

Student Information (2016-2017)

Students		26,775	
GENDER		RACE/ETHNICITY	
Female	54.4%	African American	4.8%
Male	44.6%	American Indian/Alaska Native	0.3%
Unknown Gender	0.9%	Asian	5.1%
AGE		Filipino	5.7%
Under 20 years old	28.1%	Hispanic	66.4%
20 to 24 years old	34.6%	Pacific Islander	0.4%
25 to 39 years old	24.9%	White	10.5%
40 or more years old	12.4%	Two or More Races	2.7%
Unknown Age	0.0%	Unknown Ethnicity	4.2%

Other Information (2016-2017)

Full-Time Equivalent Students	15,877.1
Credit Sections	5,248
Non-Credit Sections	246
Median Credit Section Size	23
Percentage of Full-Time Faculty	47.7%
Percentage of First-Generation	43.1%*
Student Counseling Ratio	543:1

* Insufficient data



2018 Southwestern College Student Success Scorecard

Cohort Tracked for Six Years Through 2016-2017	Completion			Persistence			30 Units			Remedial			Career Technical Education	Career Development & College Preparation
	Prepared	Unprepared	Overall	Prepared	Unprepared	Overall	Prepared	Unprepared	Overall	Math	English	ESL		
Cohort	61.5%	36.0%	42.1%	75.2%	67.6%	69.4%	72.6%	62.0%	64.6%	33.7%	50.3%	30.0%	58.7%	22.7%
Female	67.2%	39.7%	45.7%	74.2%	67.9%	69.3%	72.2%	65.4%	66.9%	36.2%	56.0%	30.7%	58.2%	16.8%
Male	56.8%	32.0%	38.6%	76.0%	67.4%	69.7%	72.8%	58.4%	62.3%	31.1%	44.9%	29.0%	59.4%	33.3%
Under 20 years old	64.4%	36.8%	44.4%	76.5%	69.6%	71.4%	75.5%	63.4%	66.7%	37.2%	53.1%	54.6%	71.1%	58.3%
20 to 24 years old	44.7%	33.0%	34.3%	68.1%	57.4%	58.6%	59.6%	52.0%	52.9%	29.7%	39.8%	33.3%	59.1%	56.5%
25 to 39 years old	36.1%	38.3%	38.0%	63.9%	70.1%	69.2%	41.7%	64.2%	60.8%	31.6%	56.2%	20.0%	56.4%	17.6%
40 or more years old	22.2%	22.8%	22.7%	55.6%	58.2%	58.0%	33.3%	67.1%	63.6%	24.4%	53.9%	17.5%	37.5%	6.9%
African-American	54.1%	42.1%	44.8%	70.3%	68.3%	68.7%	59.5%	64.3%	63.2%	23.4%	48.2%	33.3%	58.9%	20.0%
American Indian/Alaska Native	71.4%	38.5%	43.5%	71.4%	56.4%	58.7%	71.4%	59.0%	60.9%	31.0%	39.3%	41.7%	78.6%	N/A
Asian	63.3%	33.3%	47.6%	63.3%	66.7%	65.1%	66.7%	57.6%	61.9%	40.7%	46.4%	23.1%	70.2%	22.9%
Filipino	84.5%	36.8%	53.0%	85.4%	69.7%	75.0%	86.4%	63.7%	71.4%	43.9%	64.9%	33.3%	69.1%	N/A
Hispanic	57.9%	33.6%	38.4%	74.9%	67.9%	69.3%	72.1%	62.2%	64.1%	32.6%	49.9%	31.9%	56.8%	26.0%
Pacific Islander	50.0%	29.0%	36.2%	50.0%	54.8%	53.2%	56.3%	51.6%	53.2%	27.5%	38.9%	50.0%	70.0%	0.0%
White	58.8%	41.3%	46.5%	75.1%	67.0%	69.4%	71.5%	61.1%	64.2%	36.4%	47.4%	25.5%	56.4%	19.1%



Transfer Level Achievement	Math			English		
		1-Year	2-Year		1-Year	2-Year
	Cohort Size	Cohort Rate	Cohort Rate	Cohort Size	Cohort Rate	Cohort Rate
All	2,481	5.5%	13.6%	2,481	70.7%	78.7%
Female	1,214	4.1%	11.4%	1,214	73.7%	81.6%
Male	1,216	6.8%	15.5%	1,216	67.9%	76.0%
< 20 years old	2,047	6.3%	15.2%	2,047	73.5%	80.9%
20 to 24 years old	274	1.5%	5.5%	274	58.4%	70.1%
25 to 39 years old	128	3.9%	7.0%	128	57.0%	66.4%
40+ years old	32	0.0%	6.3%	32	56.3%	62.5%
African American	118	5.9%	12.7%	118	70.3%	78.8%
American Indian/Alaska Native	13	0.0%	0.0%	13	61.5%	61.5%
Asian	245	12.7%	28.2%	245	78.4%	84.1%
Filipino	44	4.5%	11.4%	44	72.7%	77.3%
Hispanic	1,820	4.7%	11.8%	1,820	69.6%	78.0%
Pacific Islander	13	0.0%	0.0%	13	76.9%	76.9%
White	198	5.1%	15.2%	198	72.2%	80.8%



Skills Builder

Median Earnings Change		
		+33.9%
		N=814
Disciplines with the highest enrollment	Median % Change	Total N
Infants and Toddlers	24.1%	135
Emergency Medical Services	36.8%	95
Business and Commerce, General	15.2%	81
Information Technology, General	76.9%	55
Office Technology/Office Computer Applications	45.7%	54
Administration of Justice	57.5%	52
Accounting	35.1%	46
Fire Technology	27.7%	45
Medical Office Technology	31.3%	41
Biotechnology and Biomedical Technology	34.8%	40

*: Cohort fewer than 10 students

Demographics		
Gender	Median % Change	Total N
Female	26.6%	387
Male	38.1%	425
Age	Median % Change	Total N
Under 20	184.0%	46
20-24	84.9%	250
25-39	22.0%	375
40 or over	14.8%	143
Ethnicity/Race	Median % Change	Total N
African American	50.4%	48
American Indian/Alaska Native	44.8%	13
Asian	12.1%	16
Filipino	16.9%	75
Hispanic	35.7%	369
Pacific Islander	42.3%	11
White	33.5%	269

N/A: Cohort has no students.

*: Suppressed to protect student Privacy.

Note: The sum of subgroup counts may not add up to the total count due to missing demographic information.

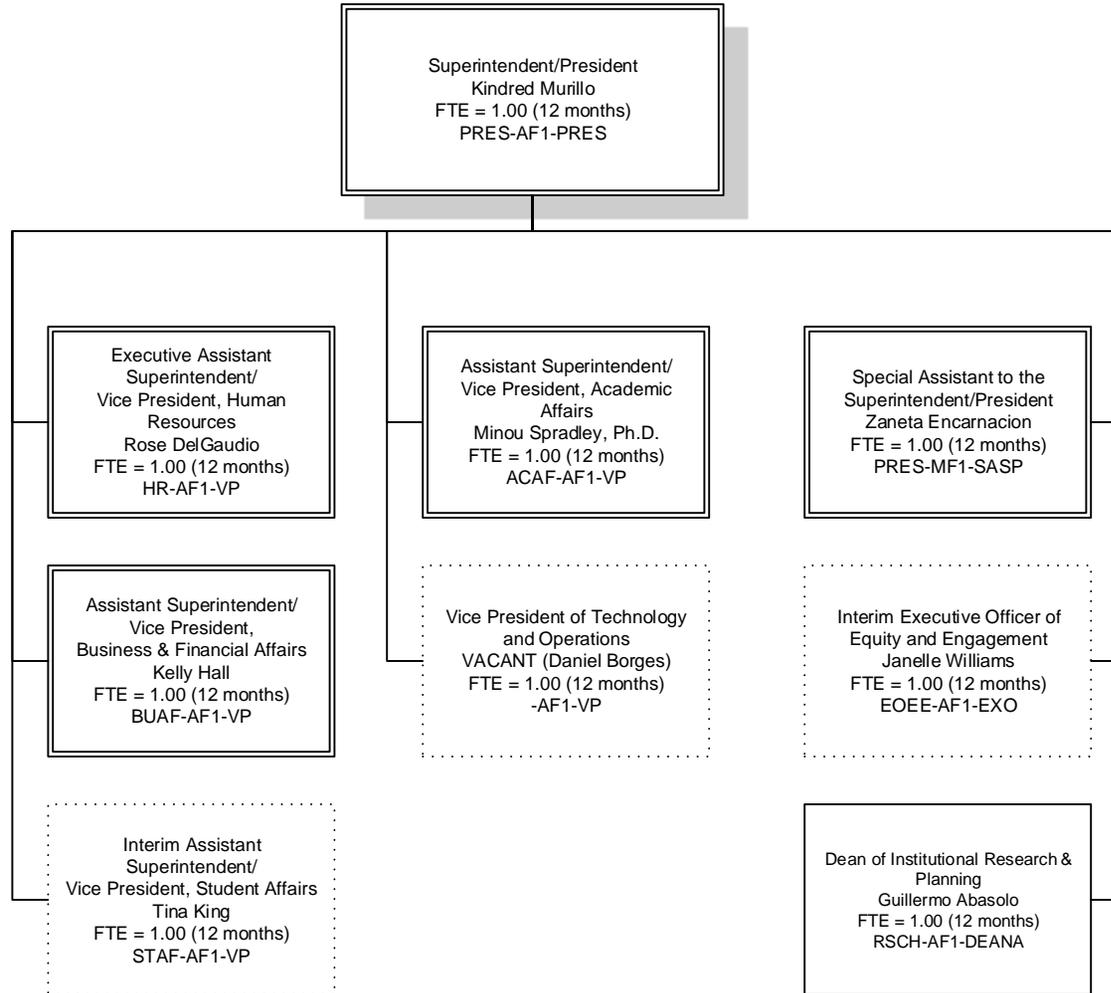
Appendix B – Organization Charts



Southwestern College Organizational Chart

Executive Leadership Team

February 2020

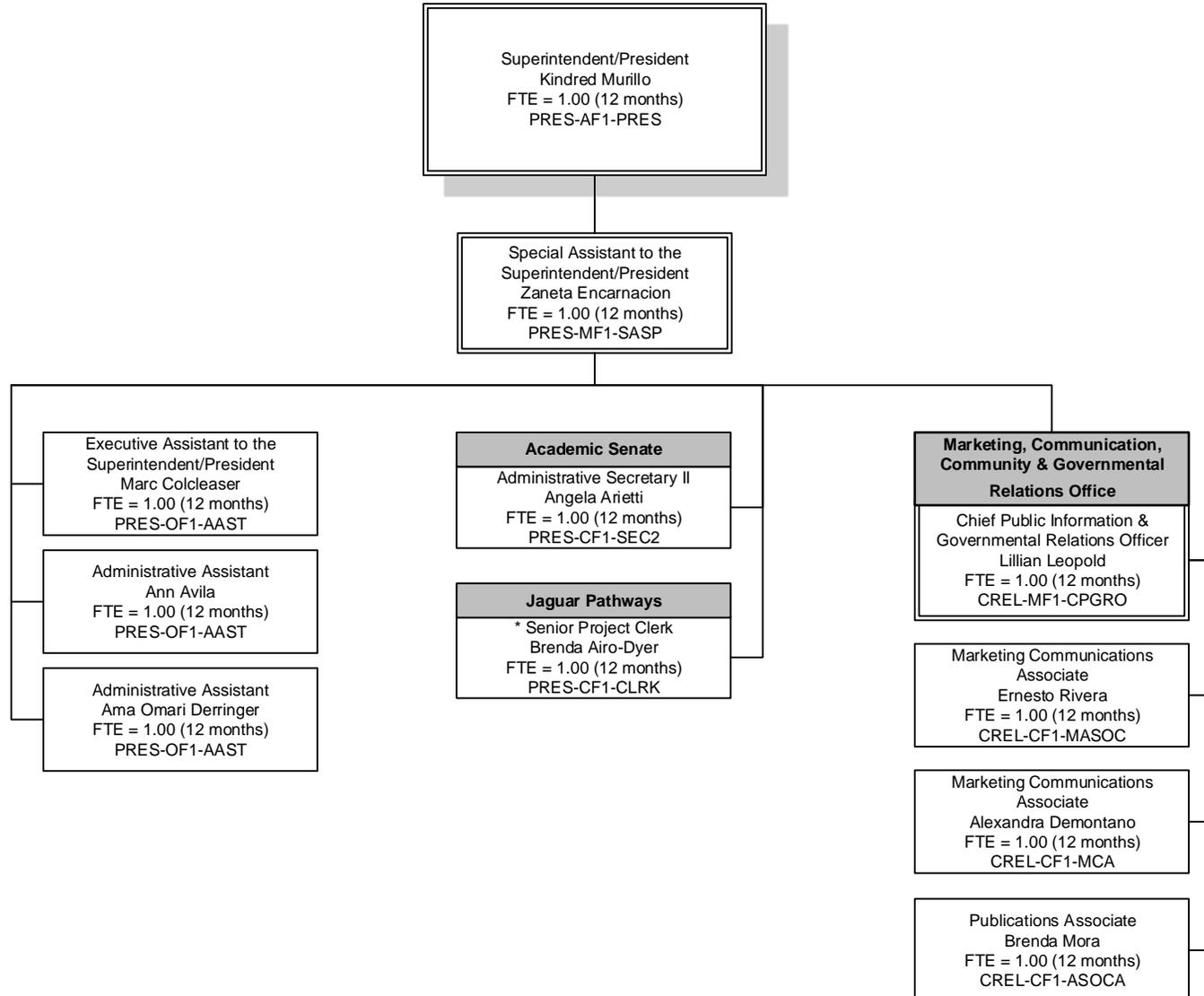




Southwestern College Organizational Chart

Superintendent/President's Office

November 2019

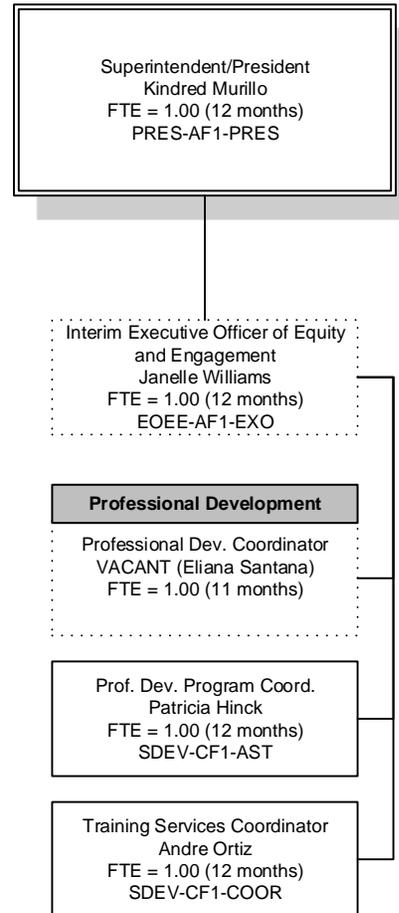




Southwestern College Organizational Chart

Employee Equity, Inclusion & Professional Development

November 2019

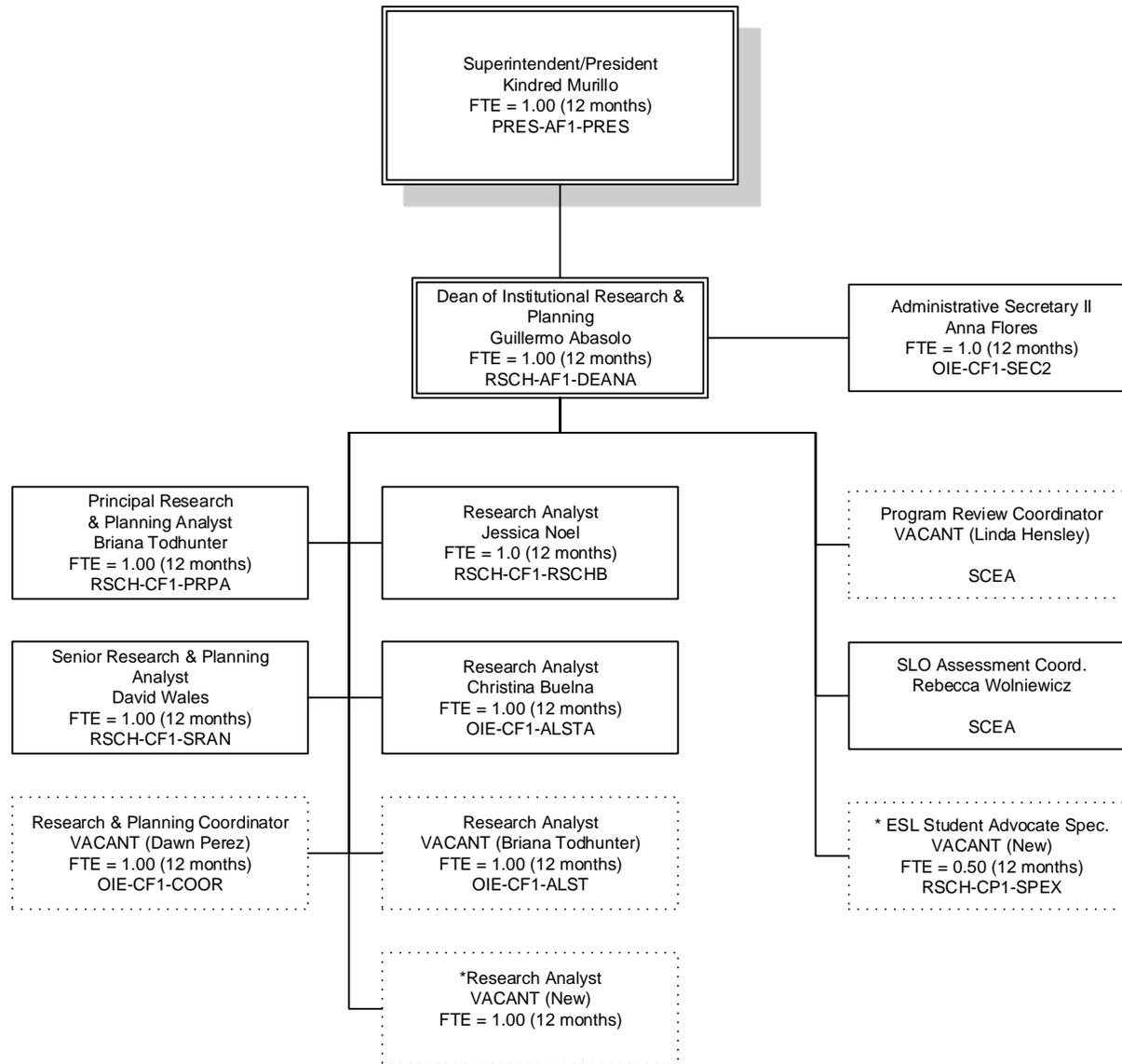




Southwestern College Organizational Chart

Institutional Research & Planning

March 2020



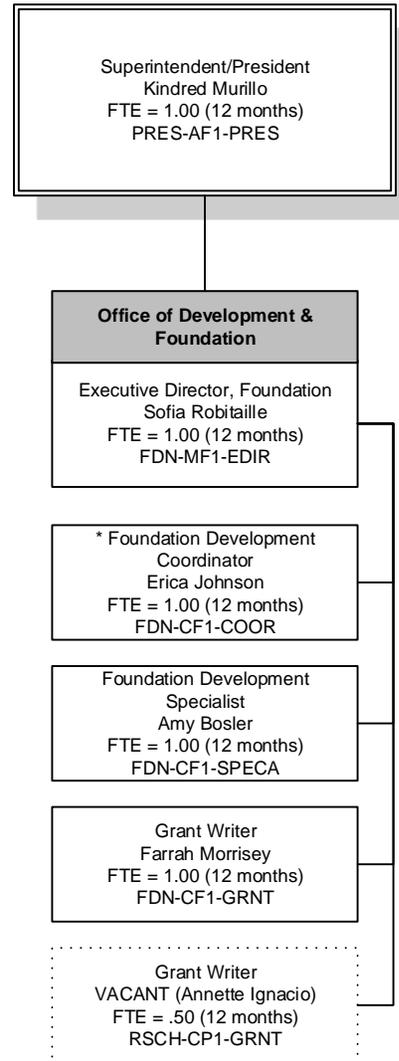
*Project Funded Positions



Southwestern College Organizational Chart

Office of Development & Foundation

March 2020

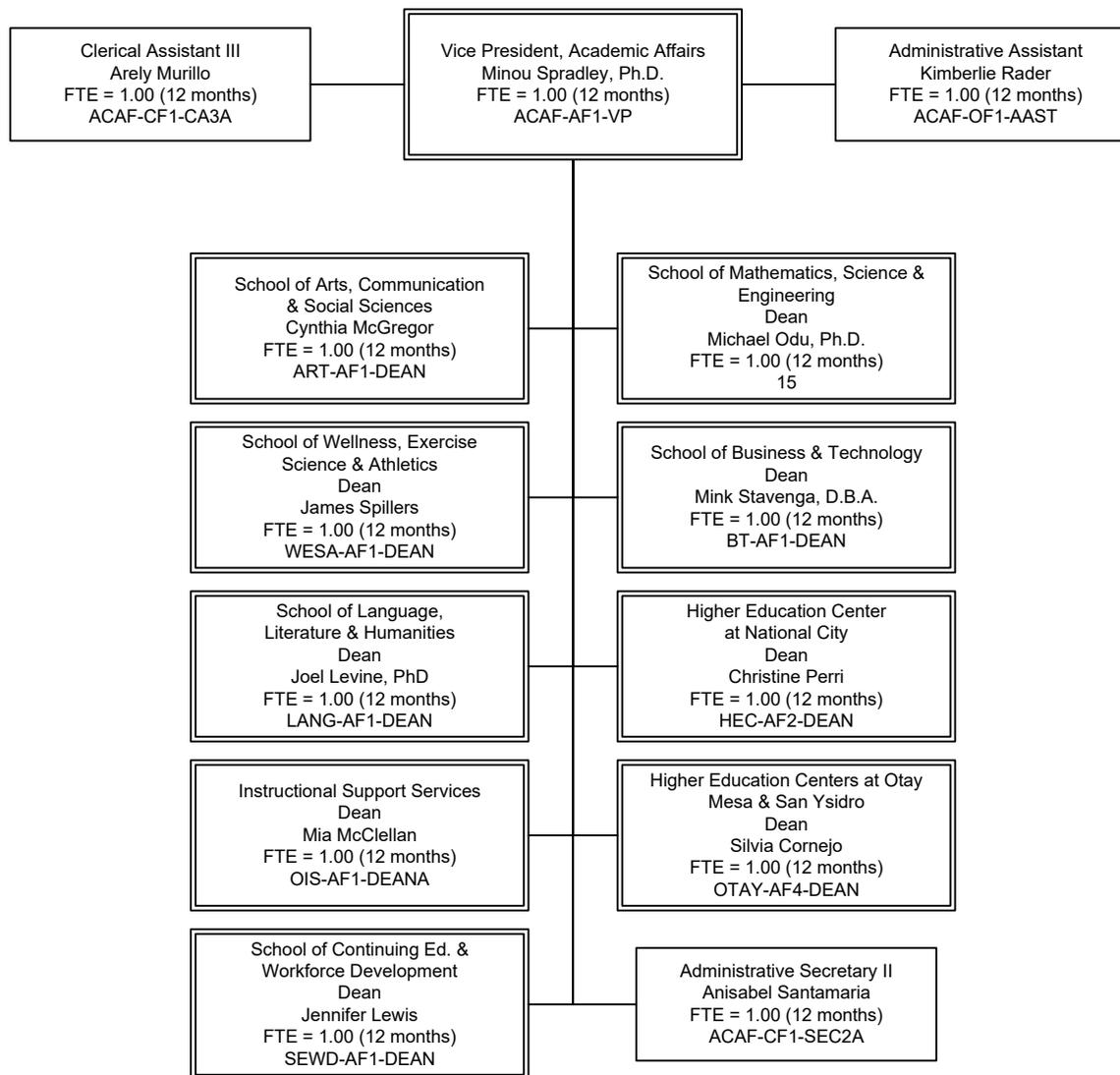




Southwestern College Organizational Chart

Academic Affairs

October 2019

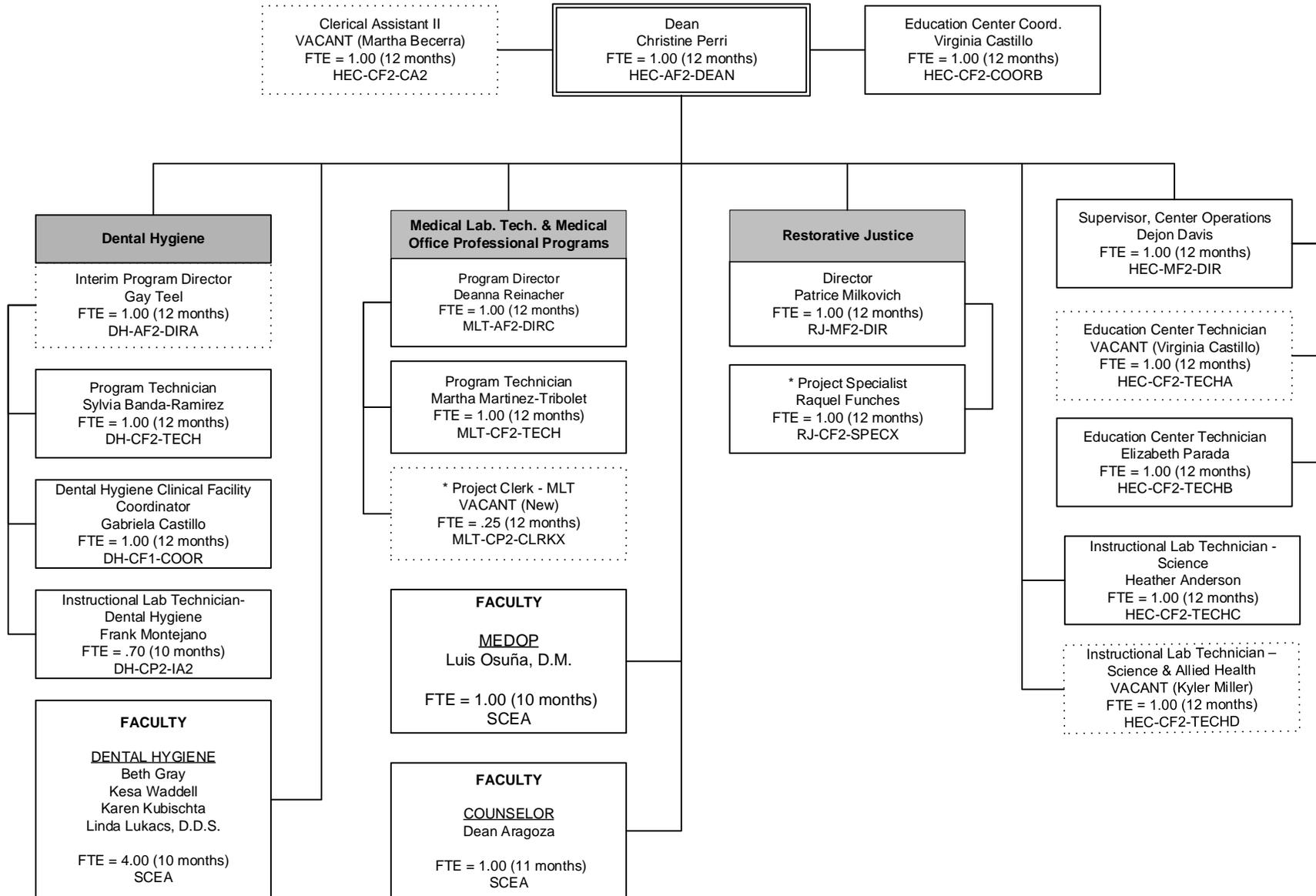




Southwestern College Organizational Chart

Higher Education Center at National City

June 2020

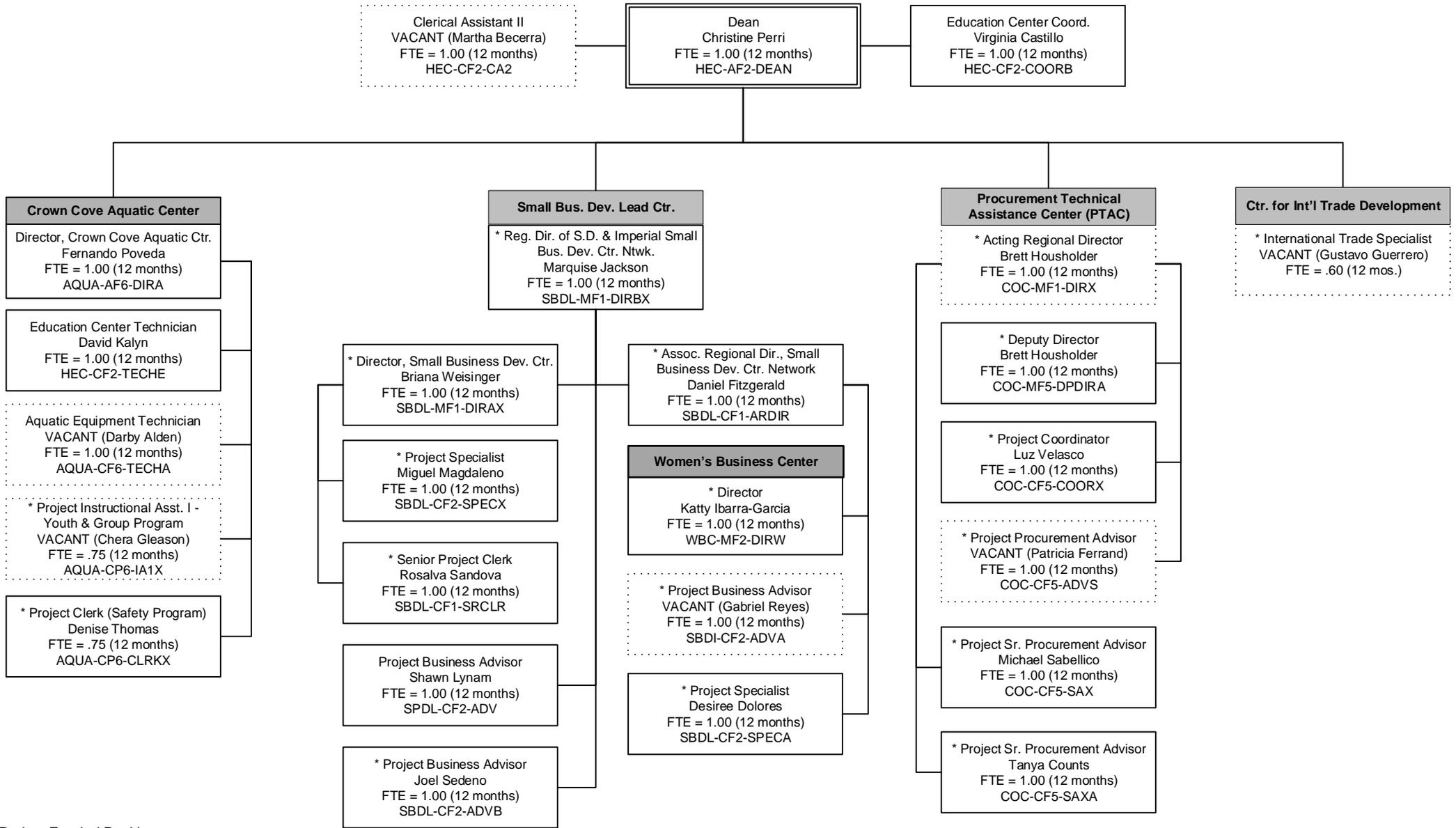




Southwestern College Organizational Chart

Higher Education Center at National City

June 2020



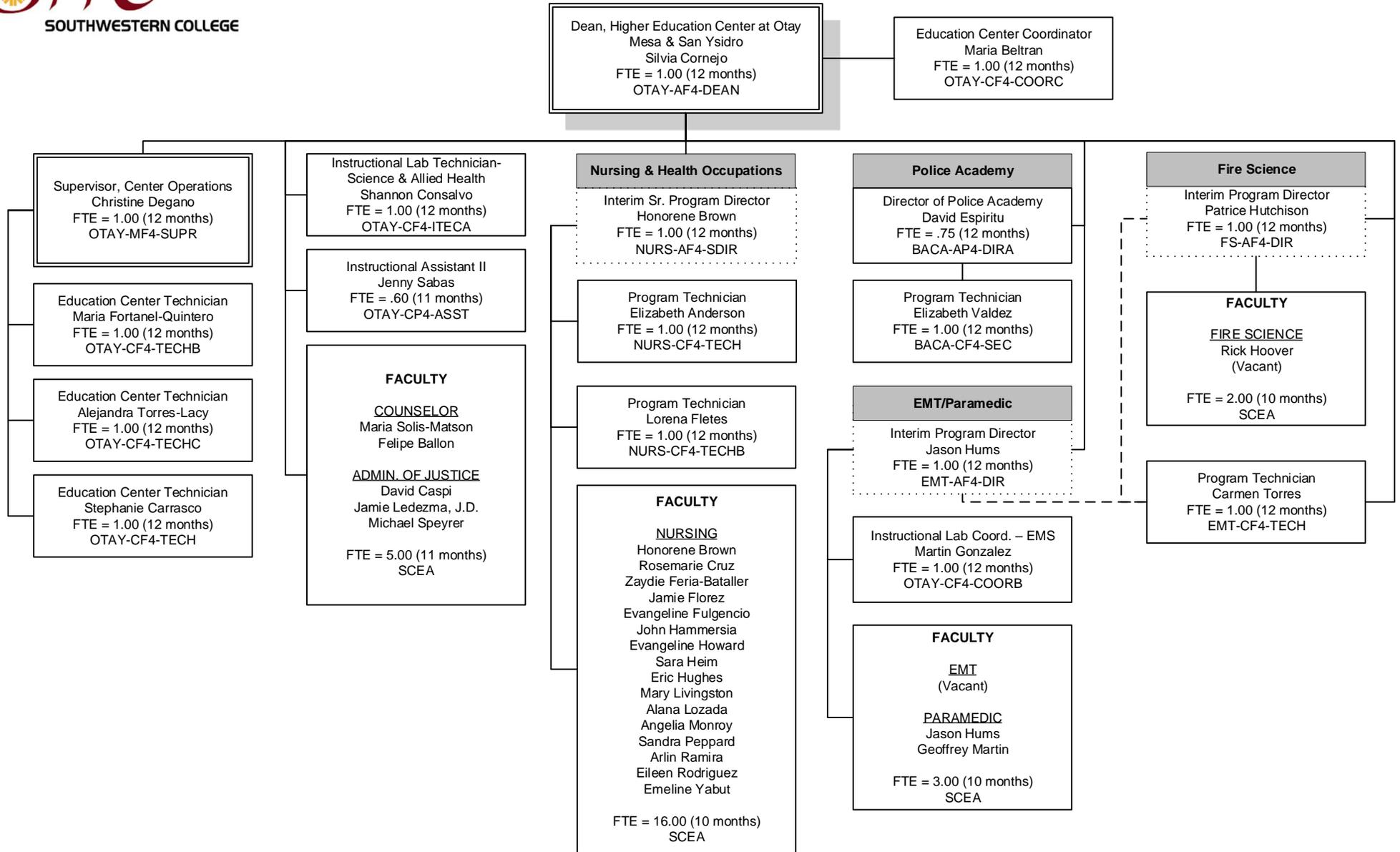
*Project Funded Positions



Southwestern College Organizational Chart

Higher Education Center at Otay Mesa

May 2020

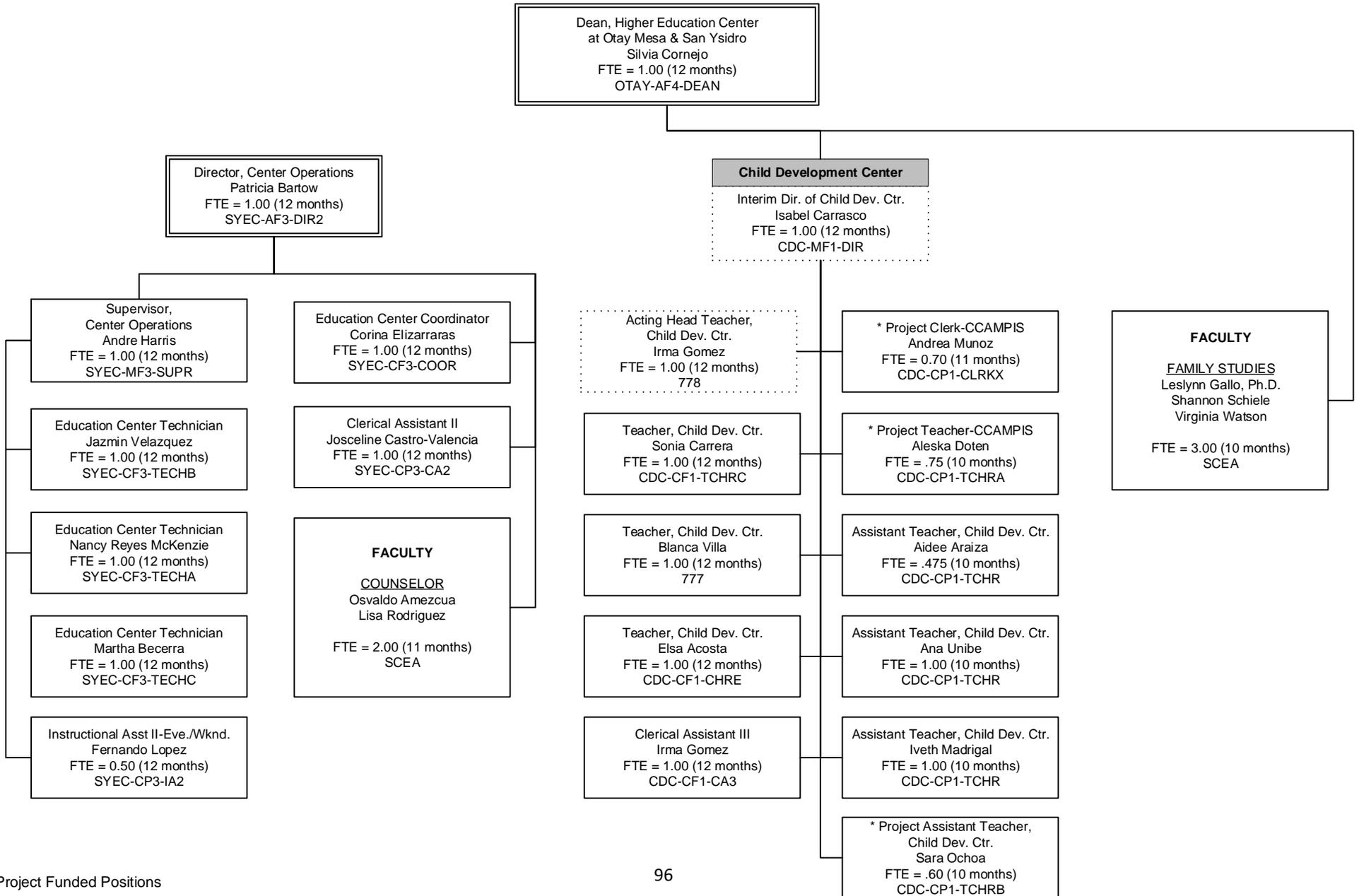




Southwestern College Organizational Chart

Higher Education Center at San Ysidro

May 2020



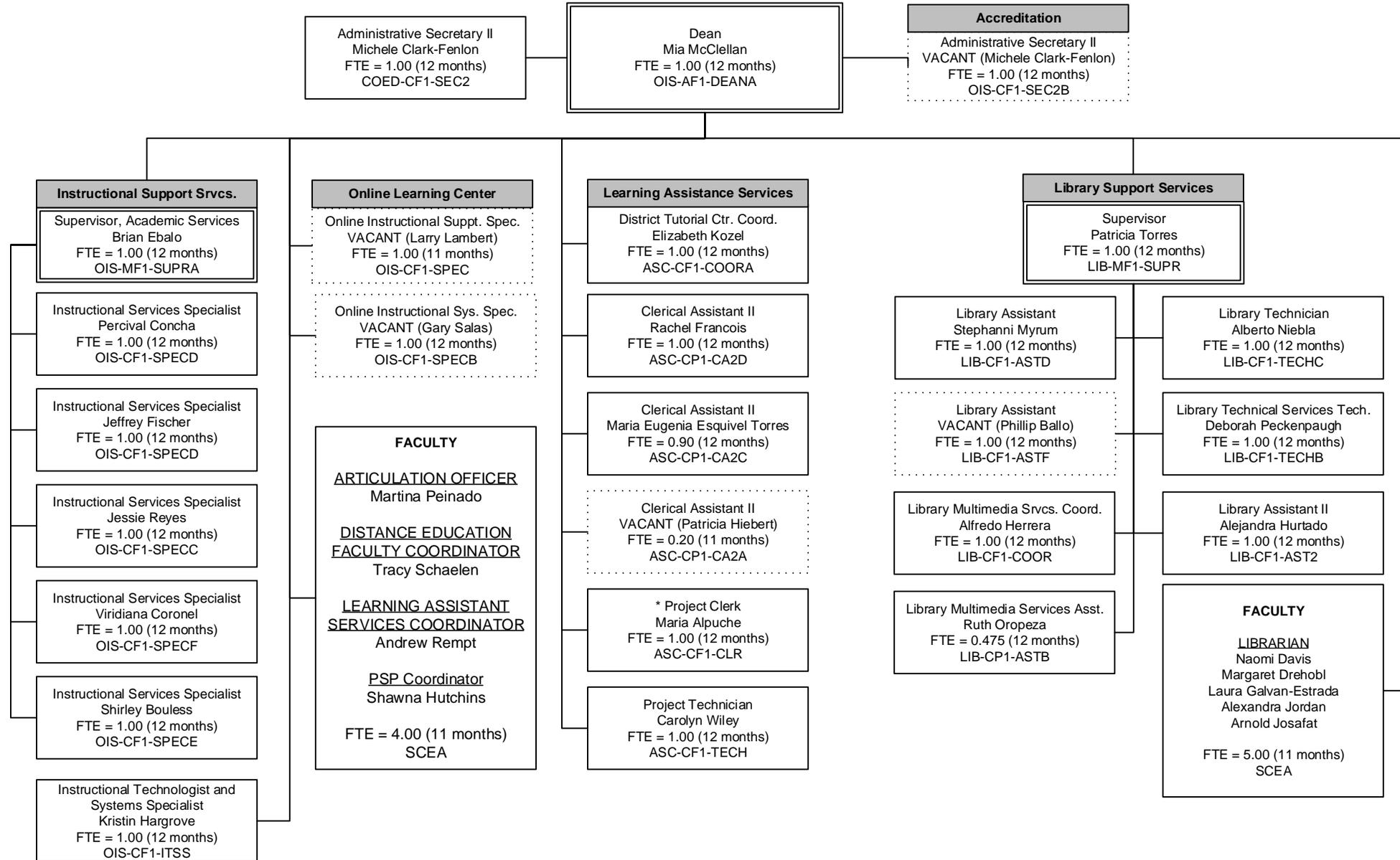
*Project Funded Positions



Southwestern College Organizational Chart

Instructional Support Services

May 2020



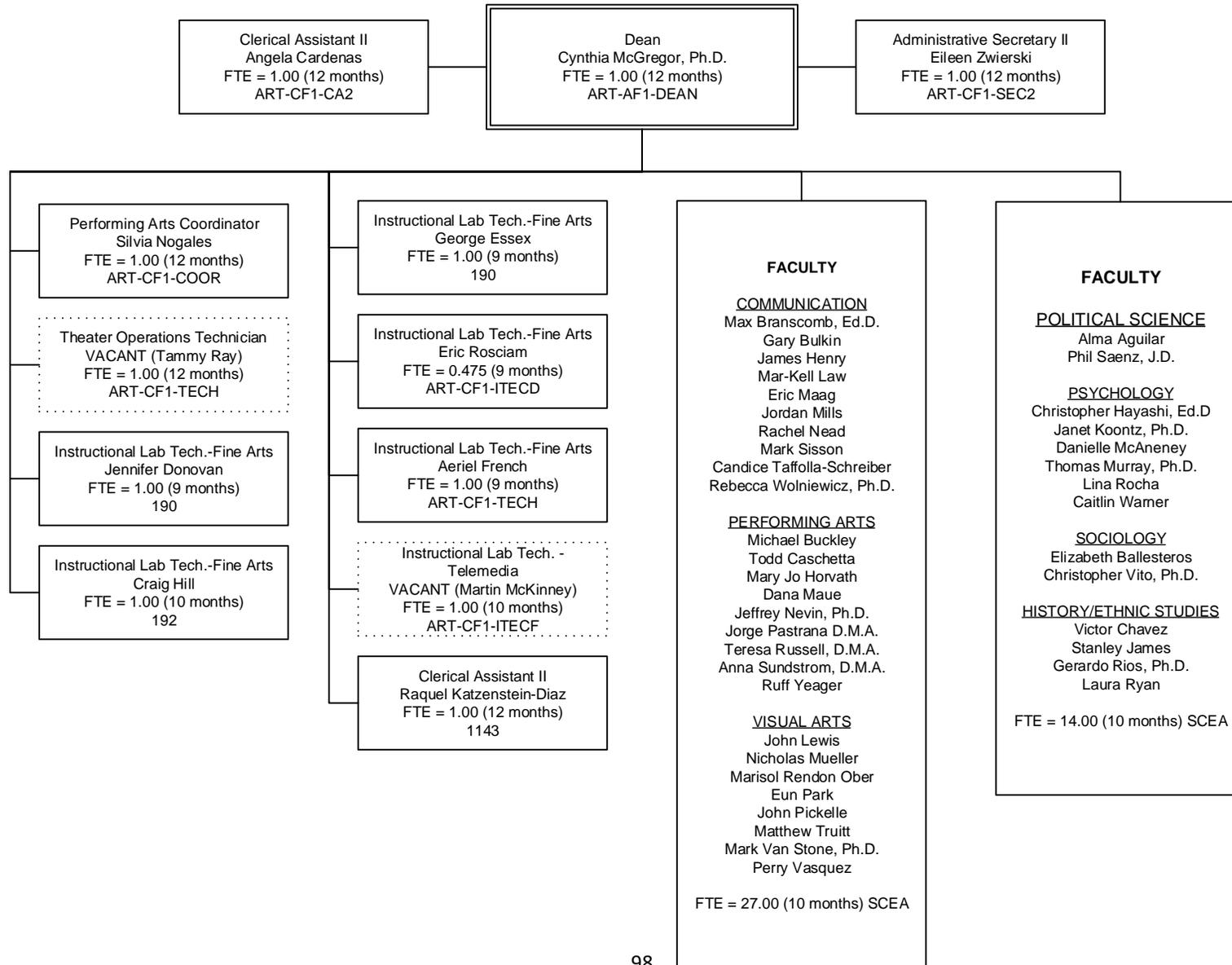
*Project Funded positions



Southwestern College Organizational Chart

School of Arts, Communication & Social Sciences

December 2019

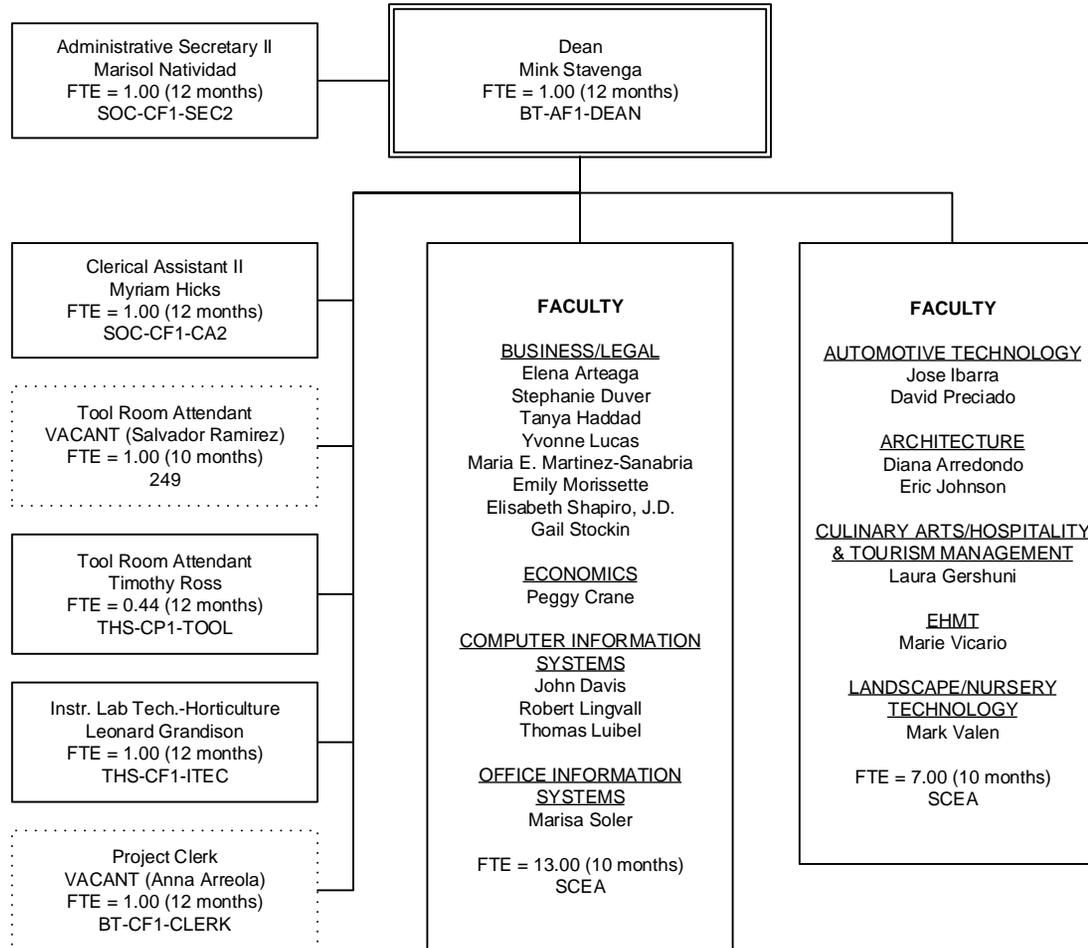




Southwestern College Organizational Chart

School of Business & Technology

January 2020

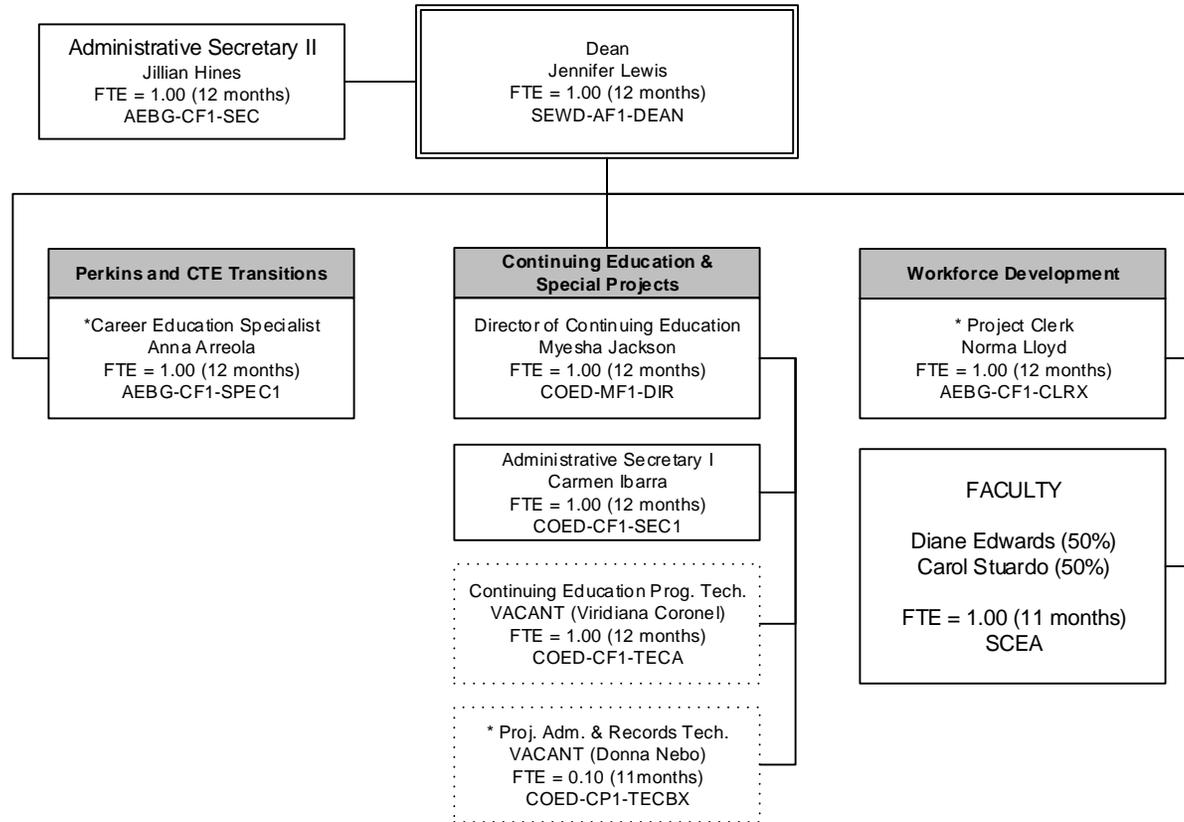




Southwestern College Organizational Chart

School of Continuing Education & Workforce Development

January 2020

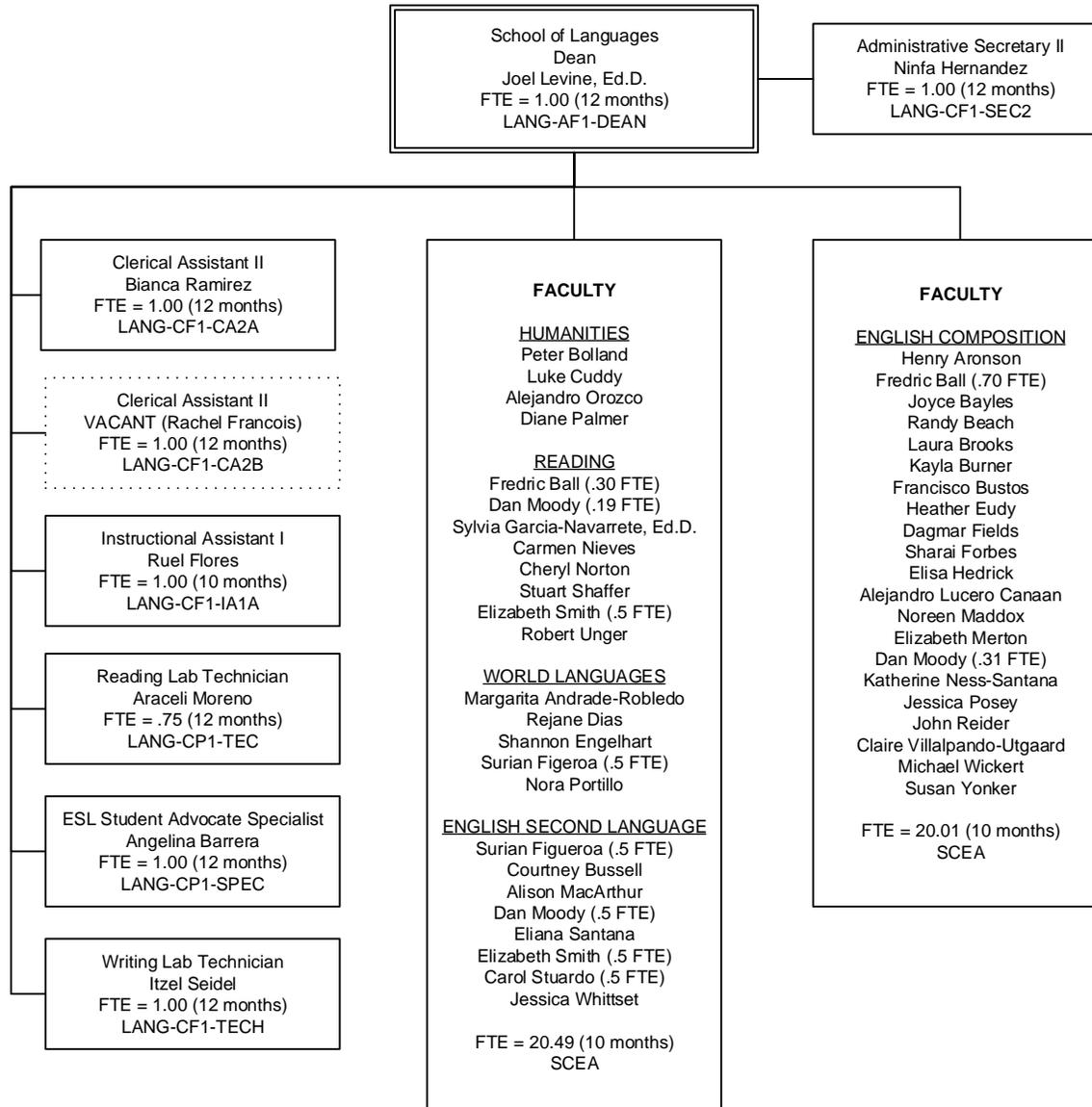




Southwestern College Organizational Chart

School of Language, Literature & Humanities

June 2020

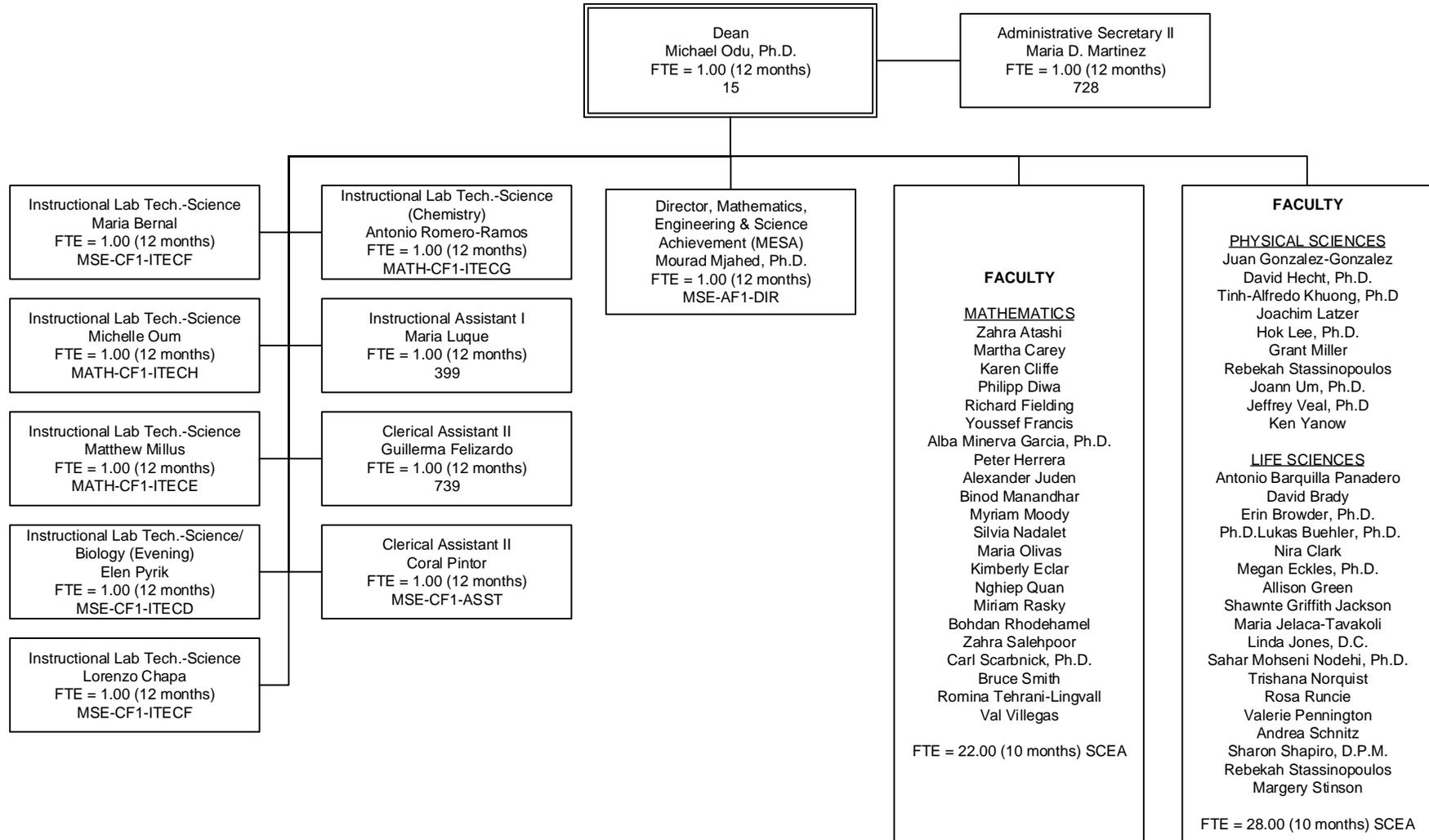




Southwestern College Organizational Chart

School of Mathematics, Science & Engineering

May 2020



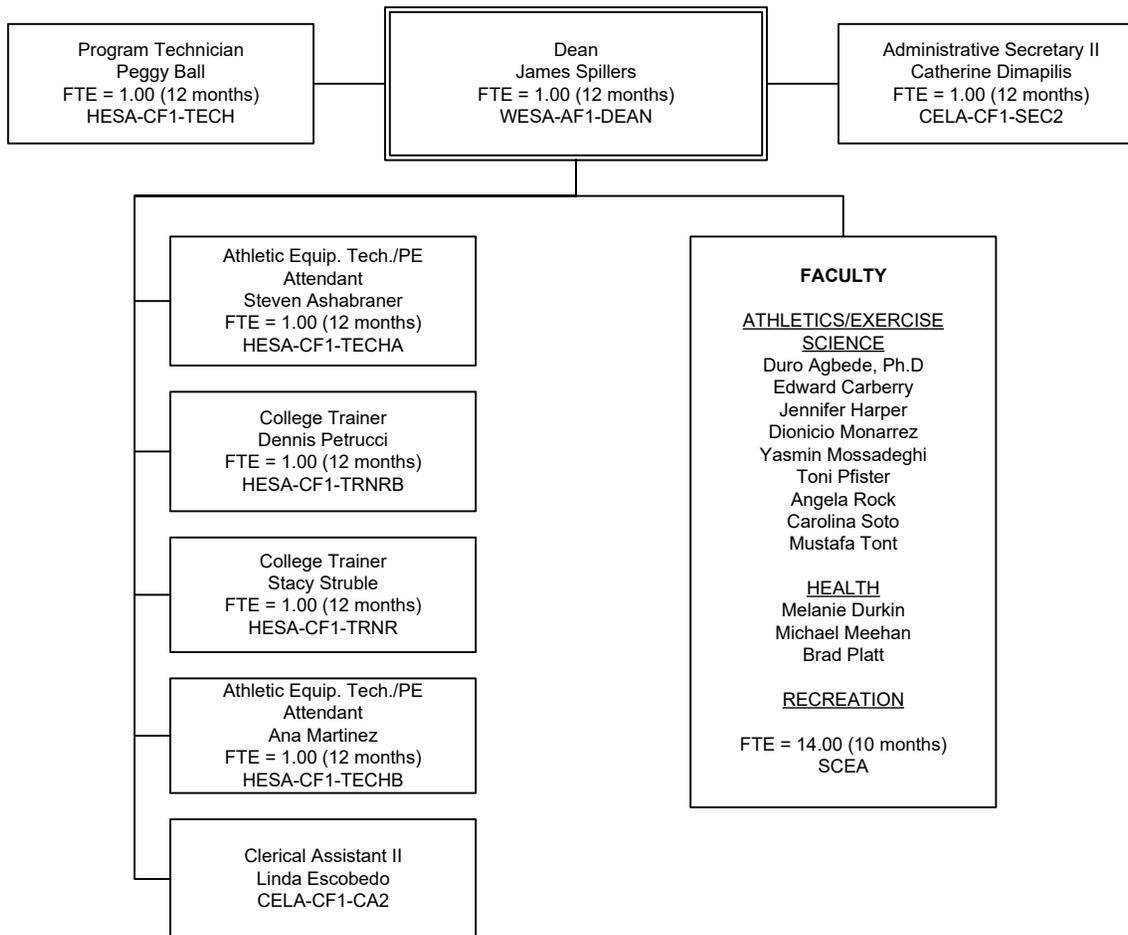
*Project Funded Position



Southwestern College Organizational Chart

School of Wellness, Exercise Science & Athletics

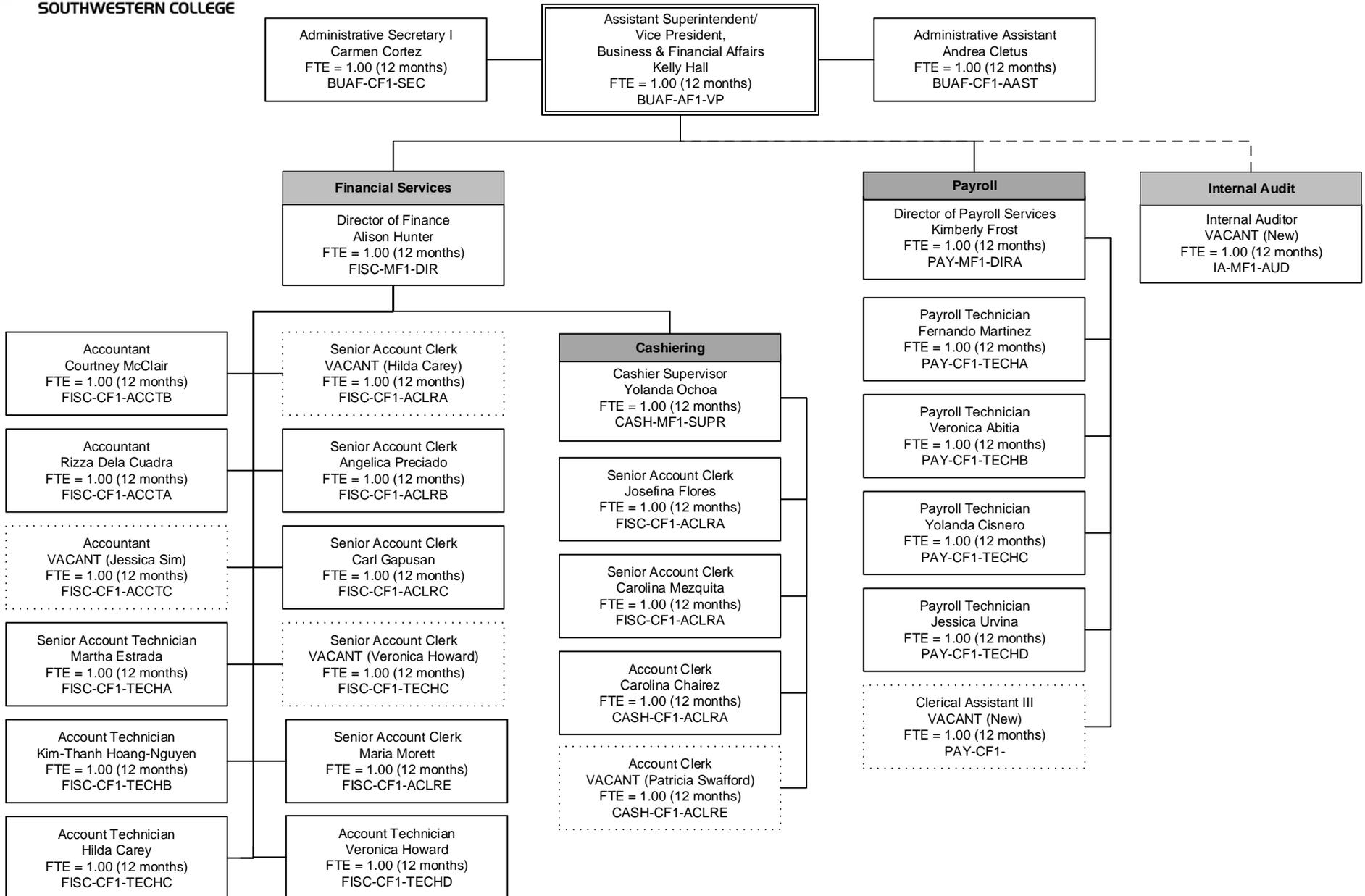
June 2019



Southwestern College Organizational Chart

Business & Financial Affairs

May 2020

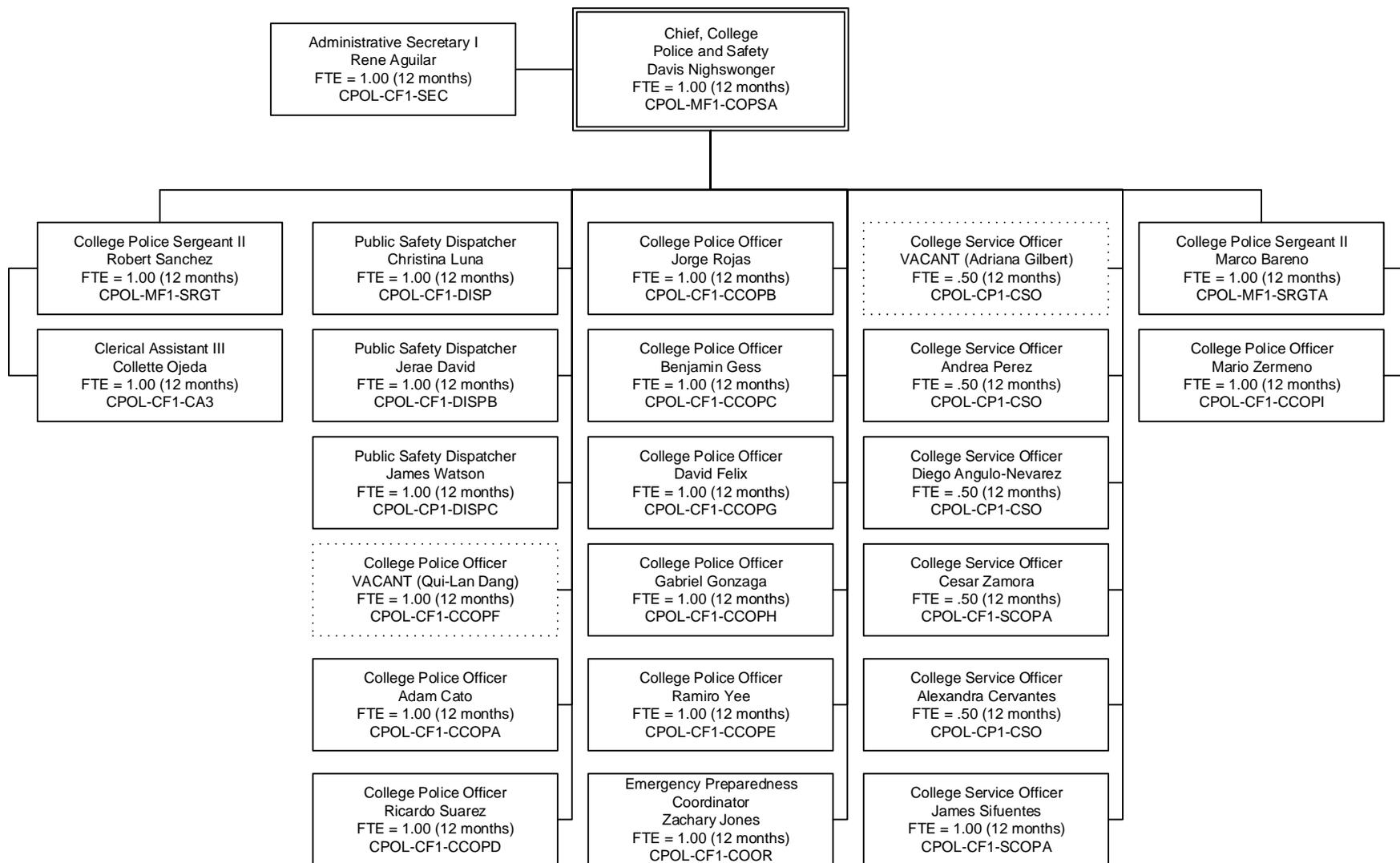




Southwestern College Organizational Chart

College Police

June 2020

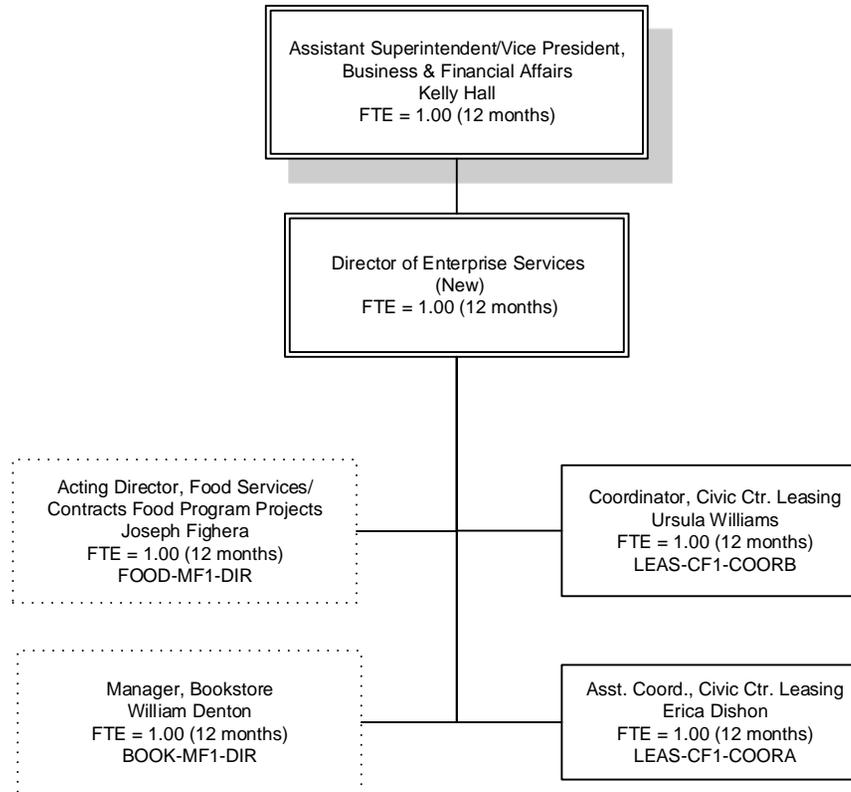




Southwestern College Organizational Chart

Enterprise Services

February 2020

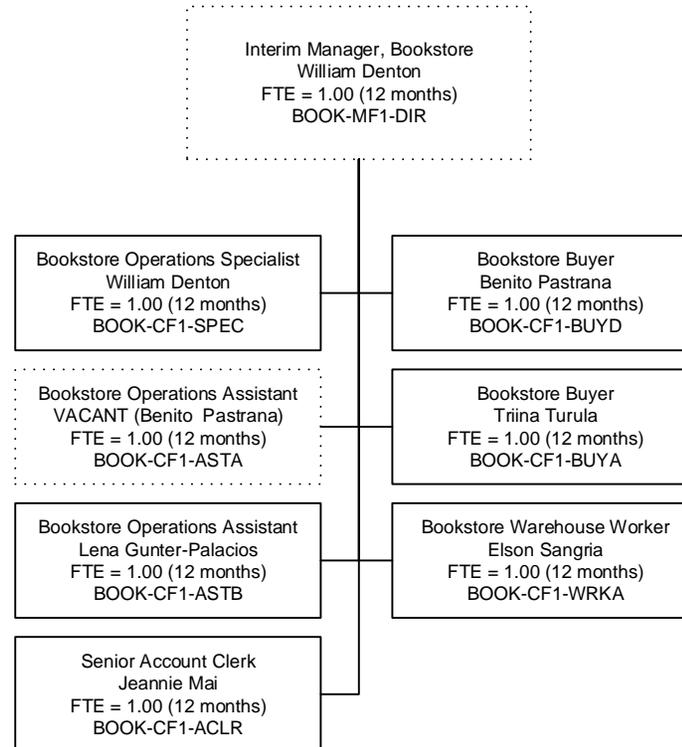




Southwestern College Organizational Chart

Bookstore

March 2020

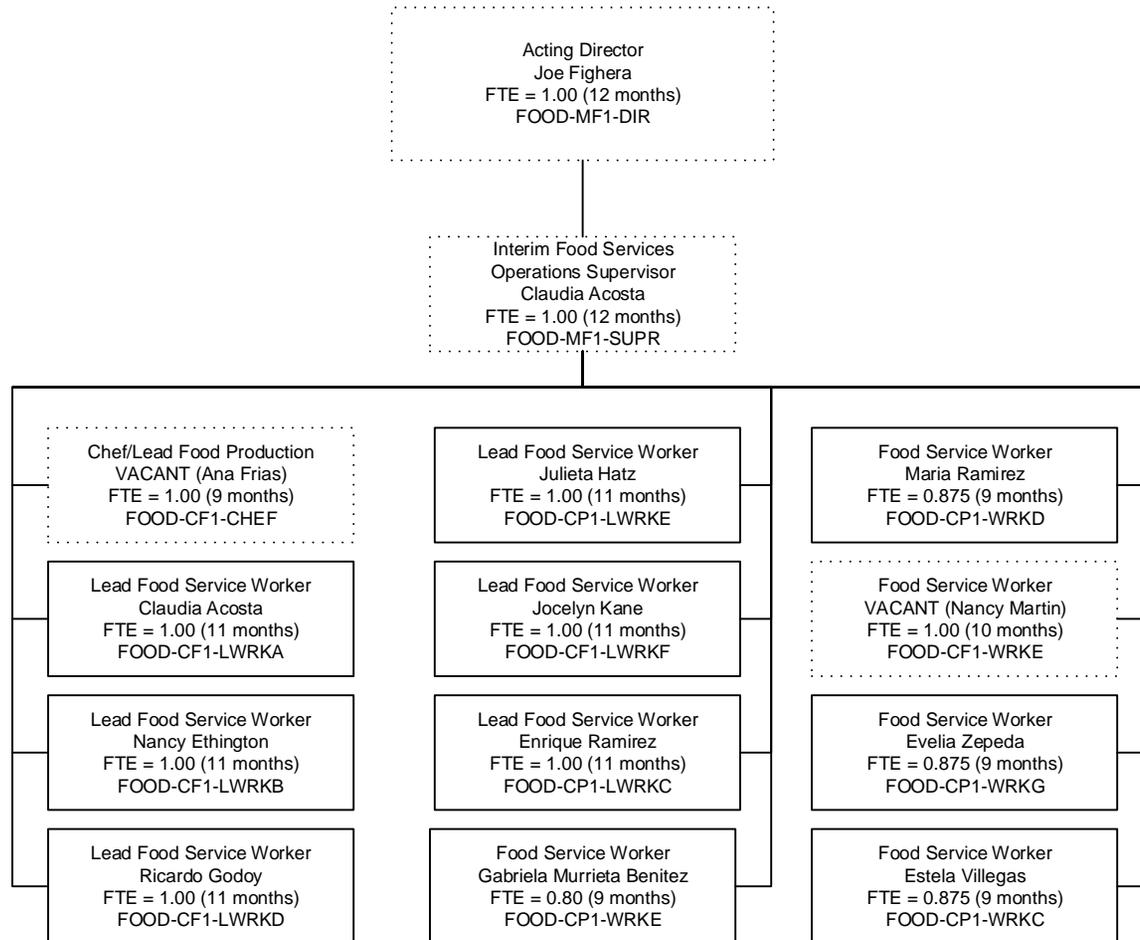




Southwestern College Organizational Chart

Food Services/Contracts Food Program Projects

February 2019

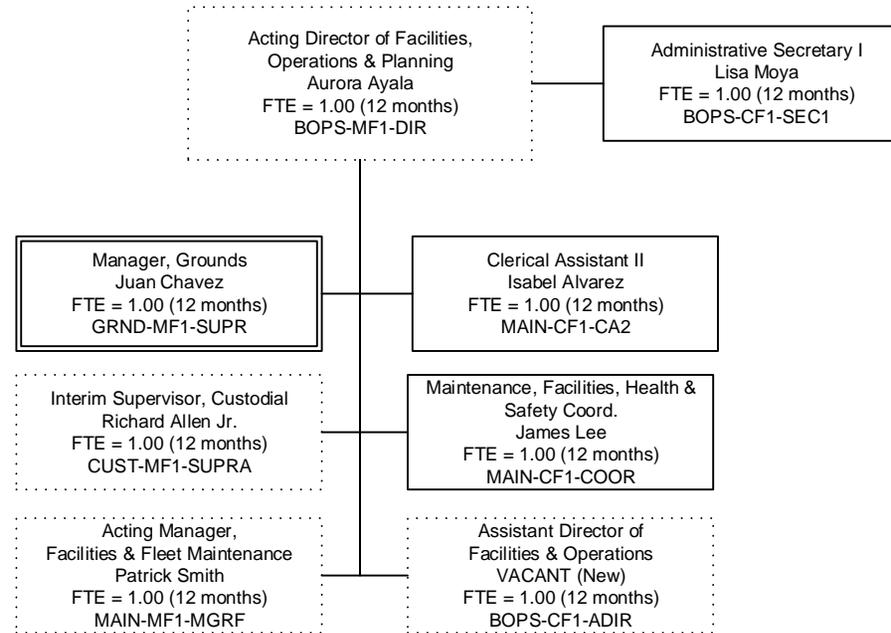




Southwestern College Organizational Chart

Facilities, Operations & Planning

April 2020

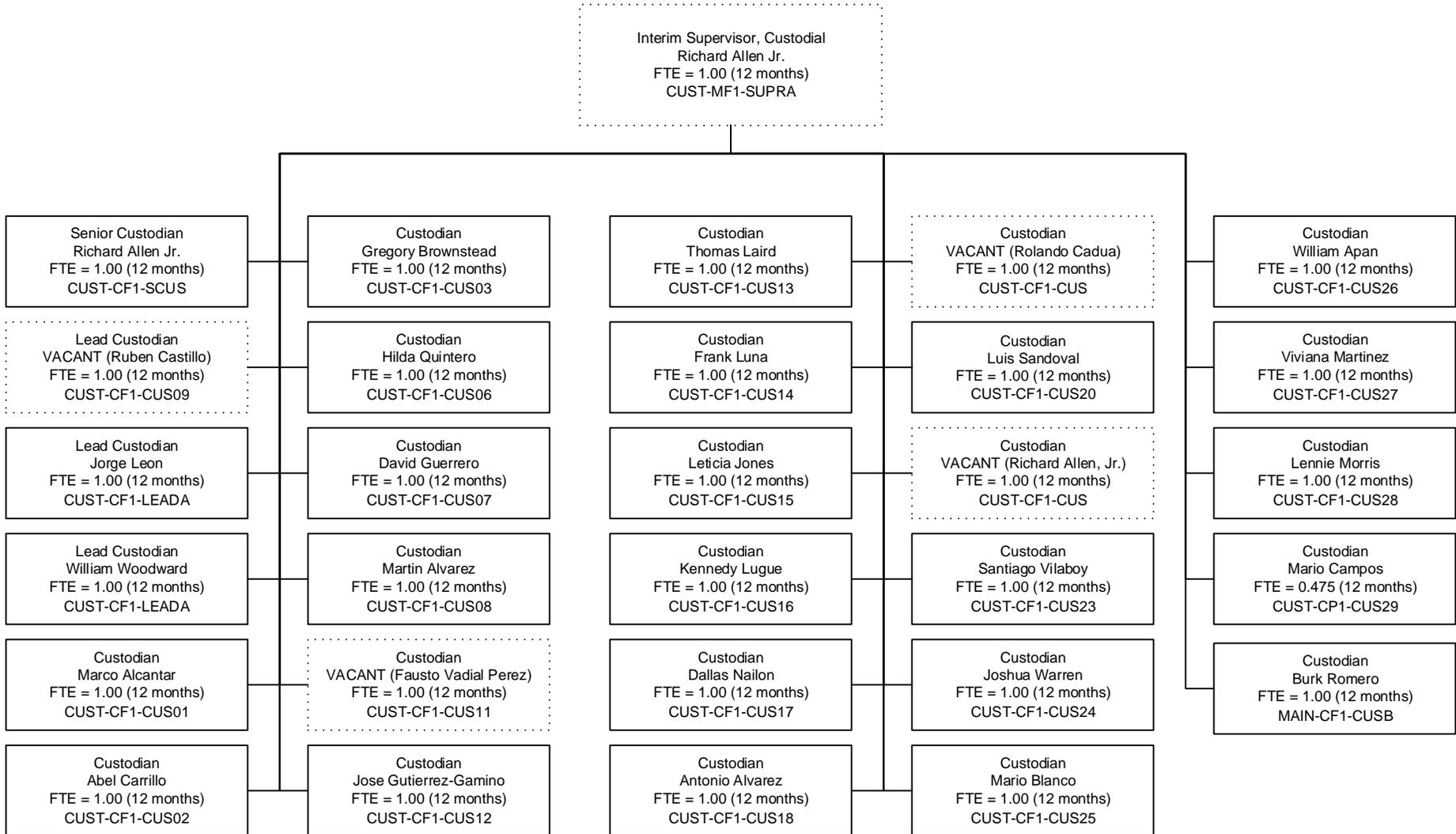


Southwestern College Organizational Chart



Custodial

June 2020

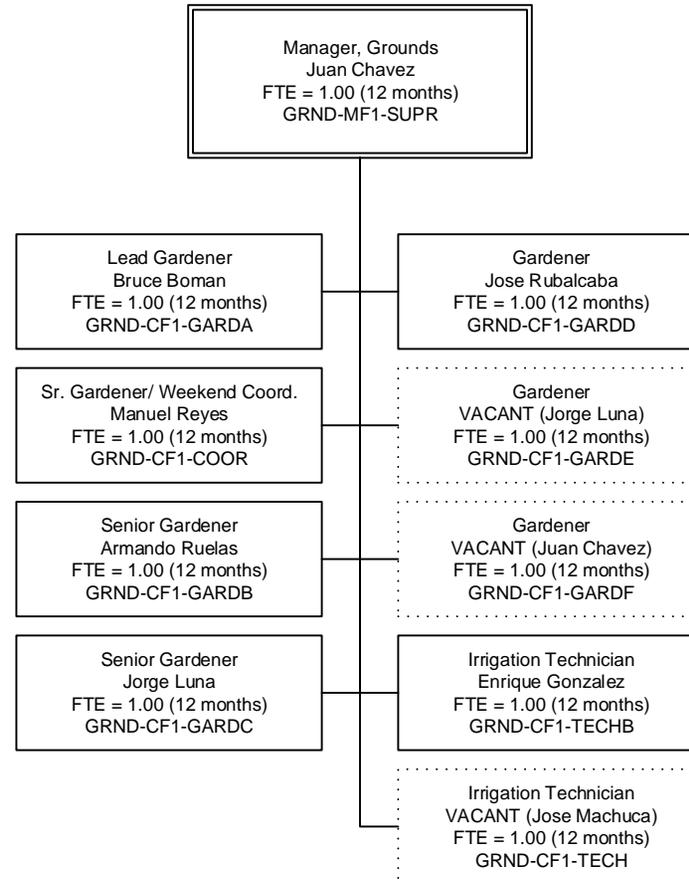




Southwestern College Organizational Chart

Grounds

January 2020

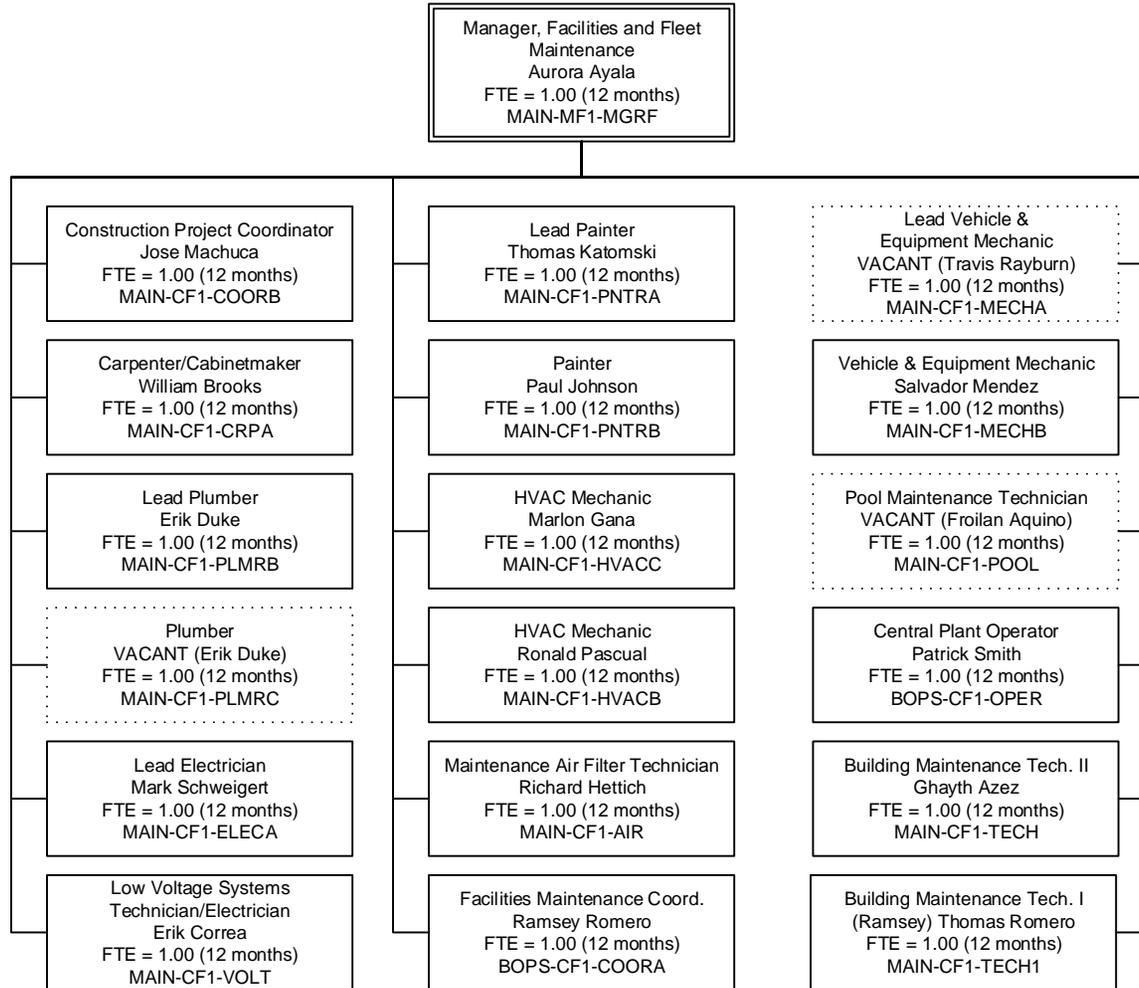




Southwestern College Organizational Chart

Maintenance

March 2020

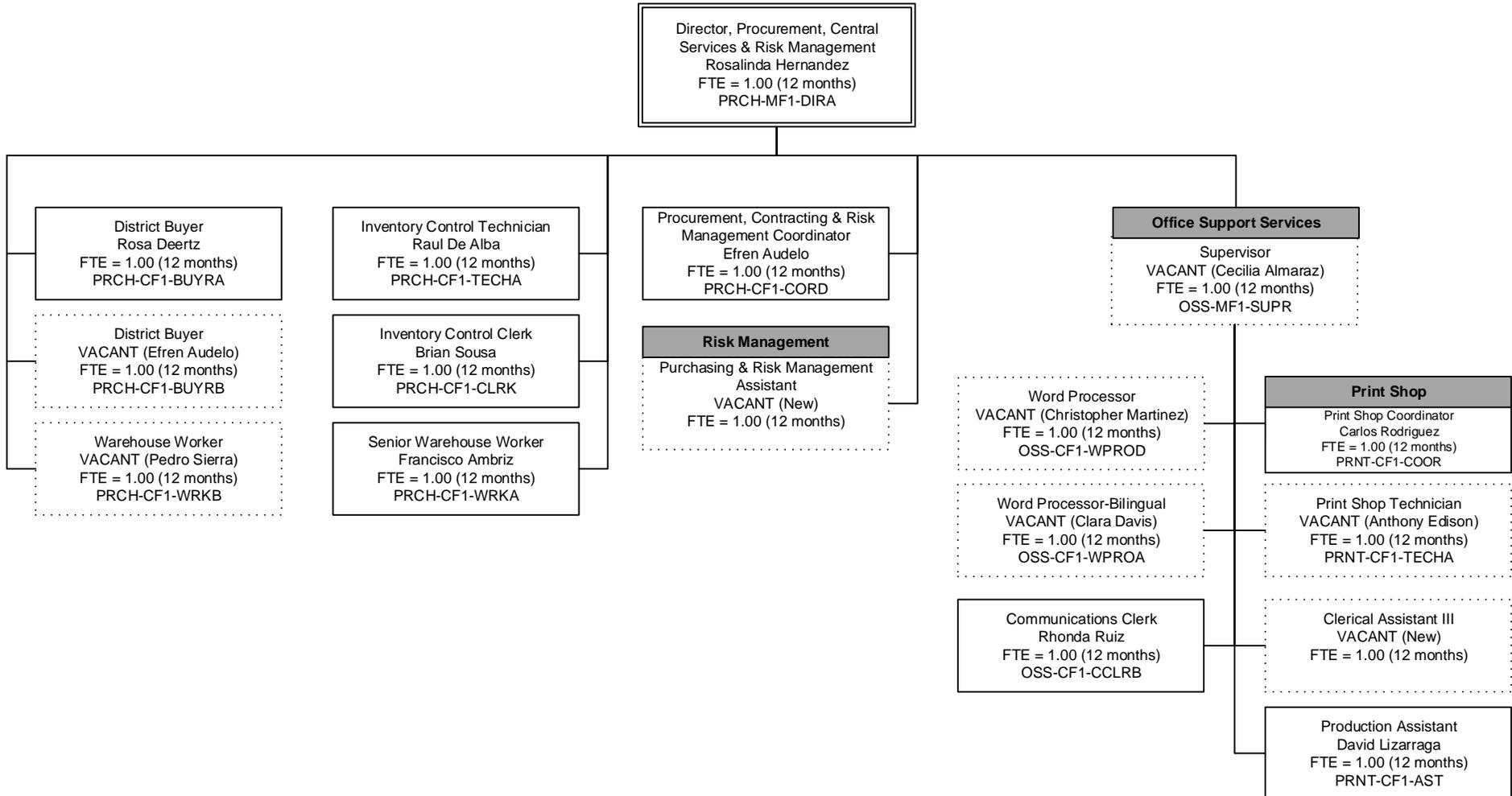




Southwestern College Organizational Chart

Procurement, Central Services & Risk Management

April 2020

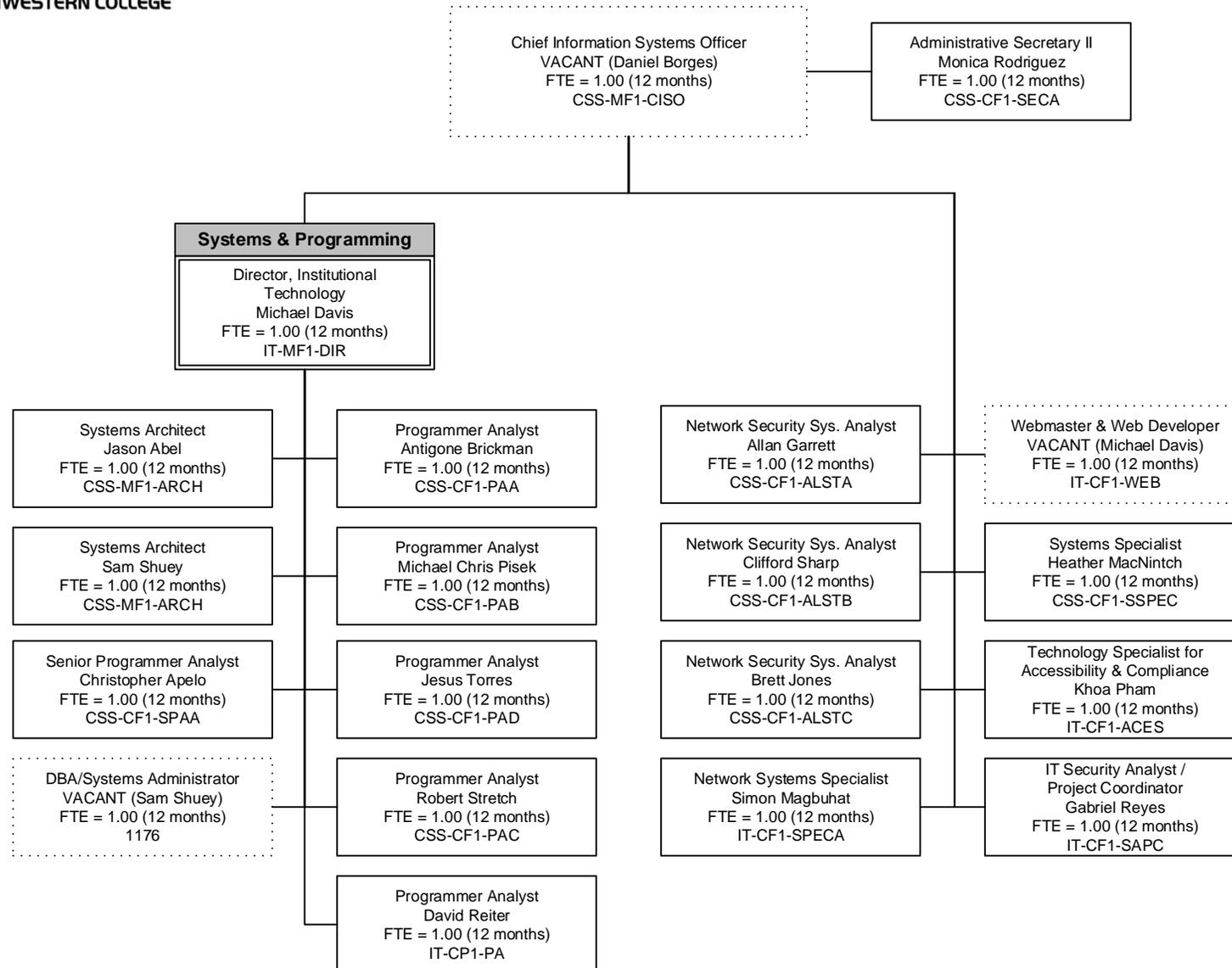




Southwestern College Organizational Chart

Institutional Technology

June 2020

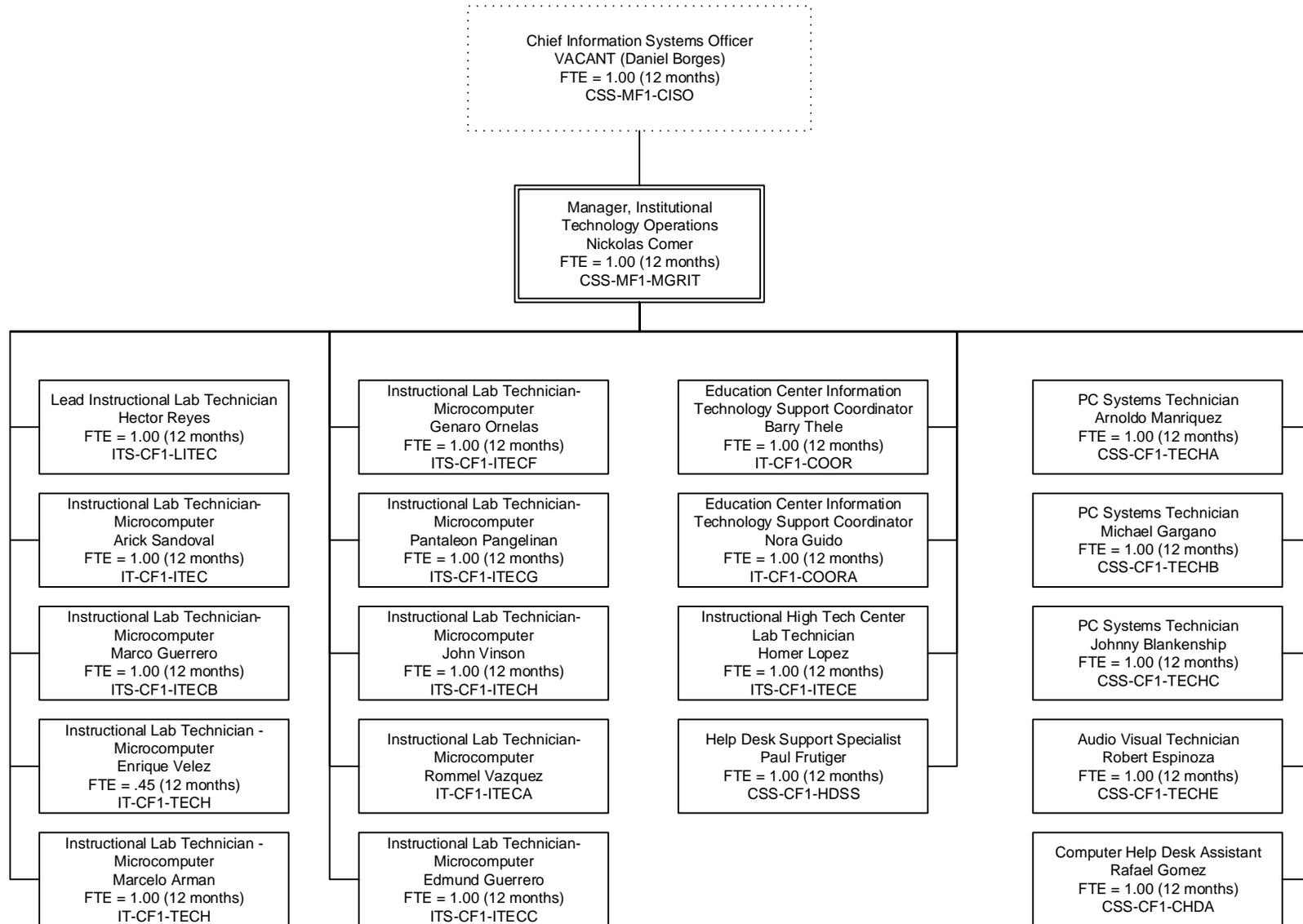




Southwestern College Organizational Chart

Institutional Technology

May 2020

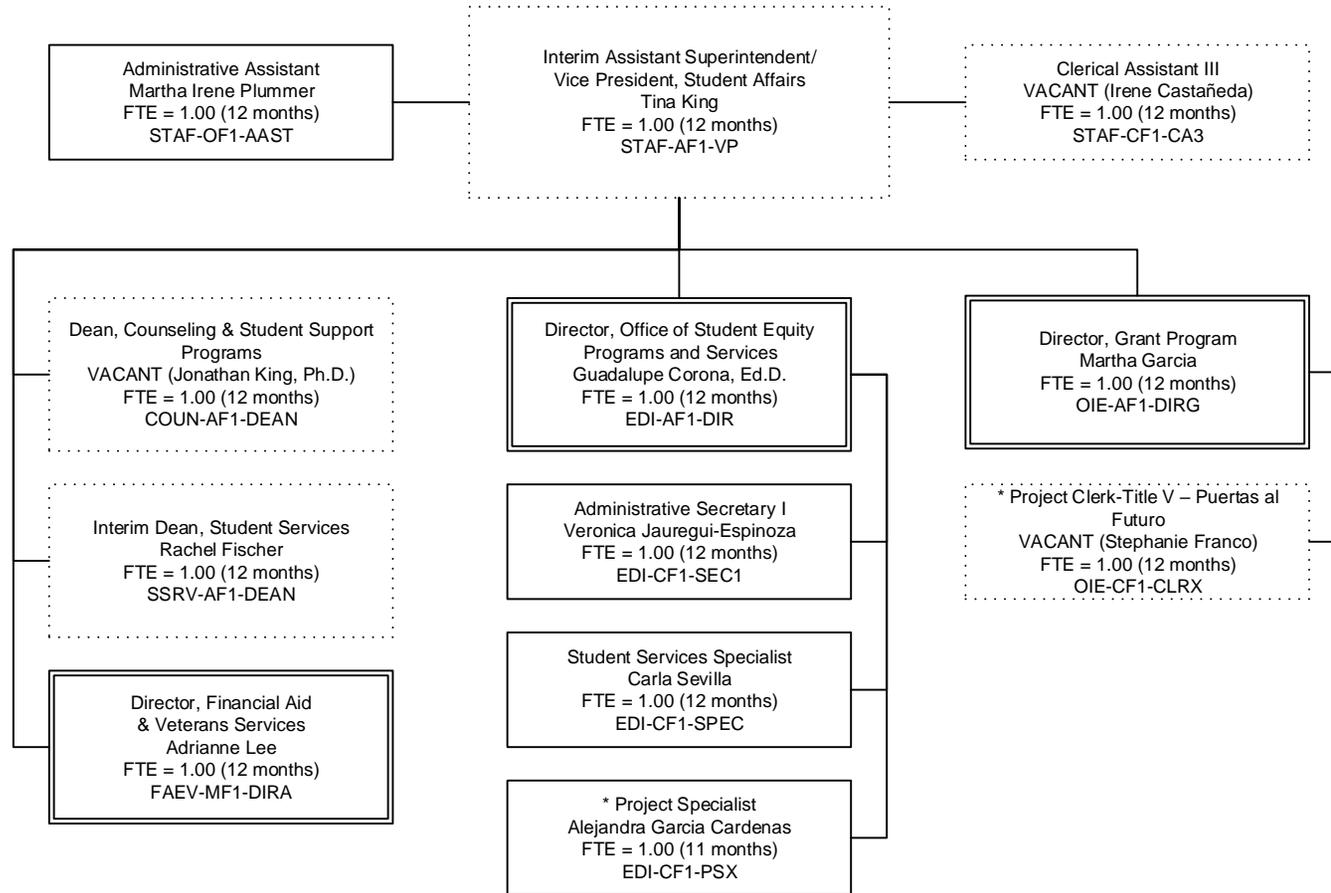




Southwestern College Organizational Chart

Student Affairs

March 2020

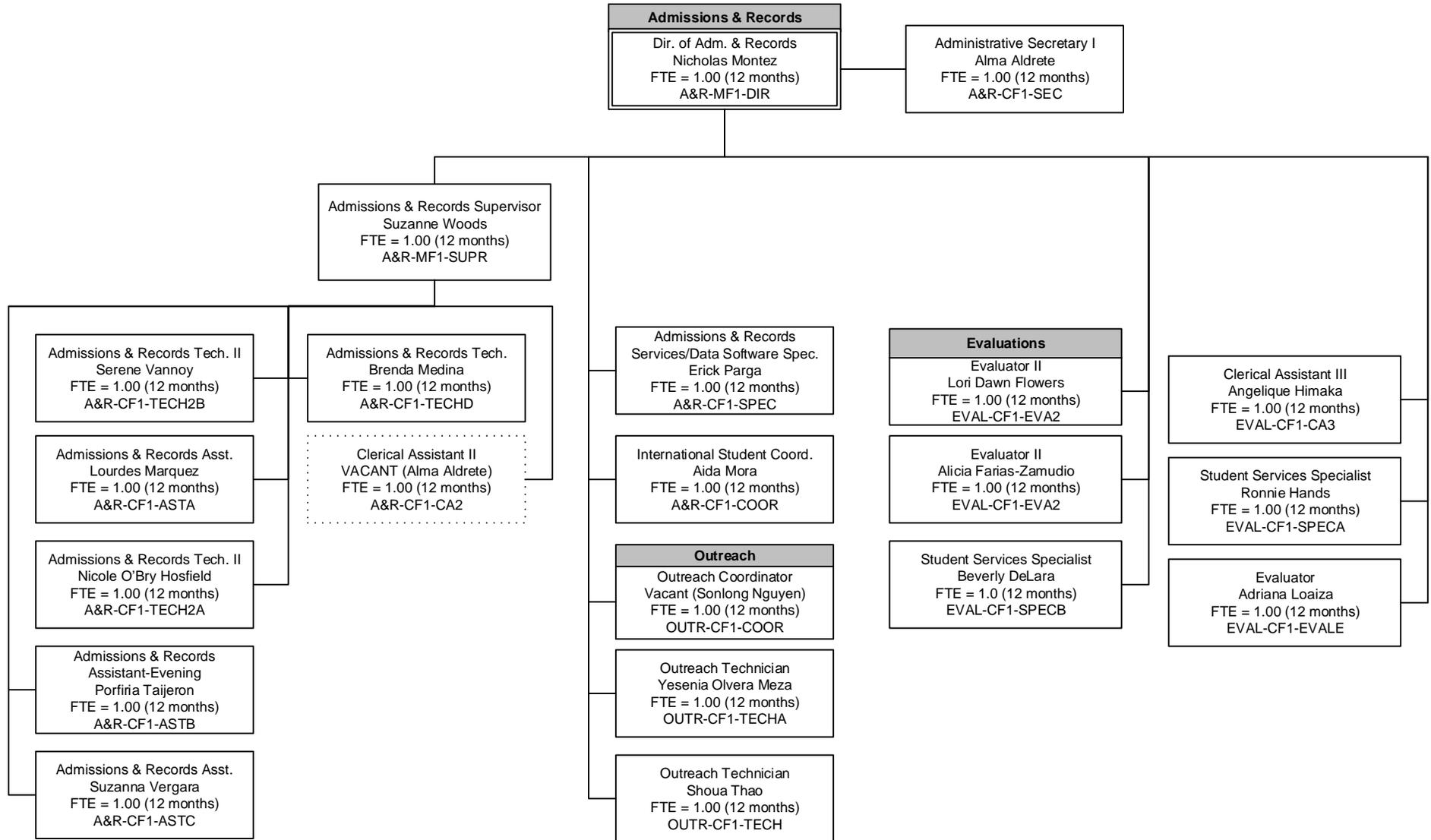




Southwestern College Organizational Chart

Admissions & Records

February 2020

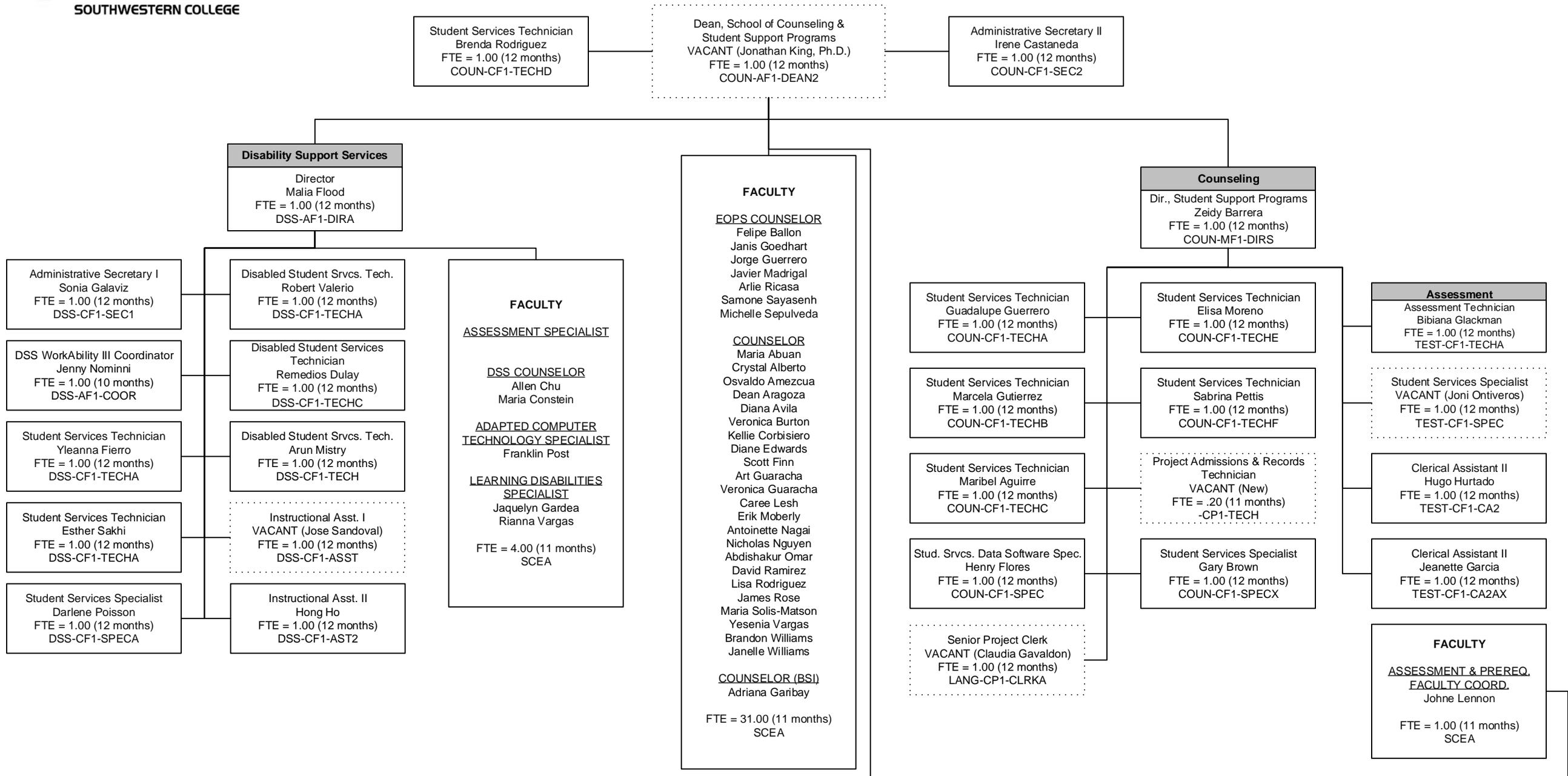




Southwestern College Organizational Chart

Counseling and Student Support Programs

April 2020



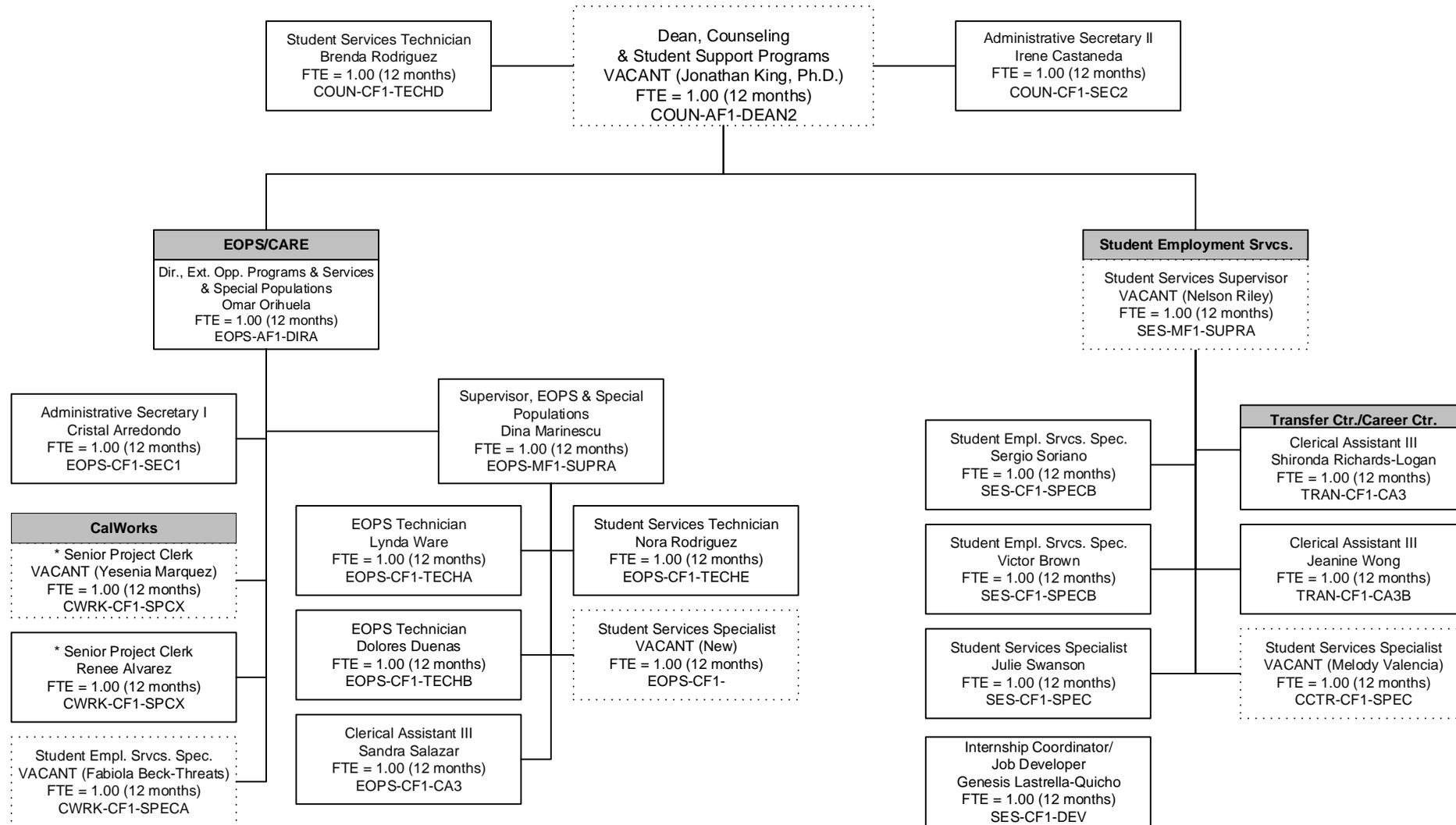
*Project Funded Position



Southwestern College Organizational Chart

Counseling and Student Support Programs

May 2020



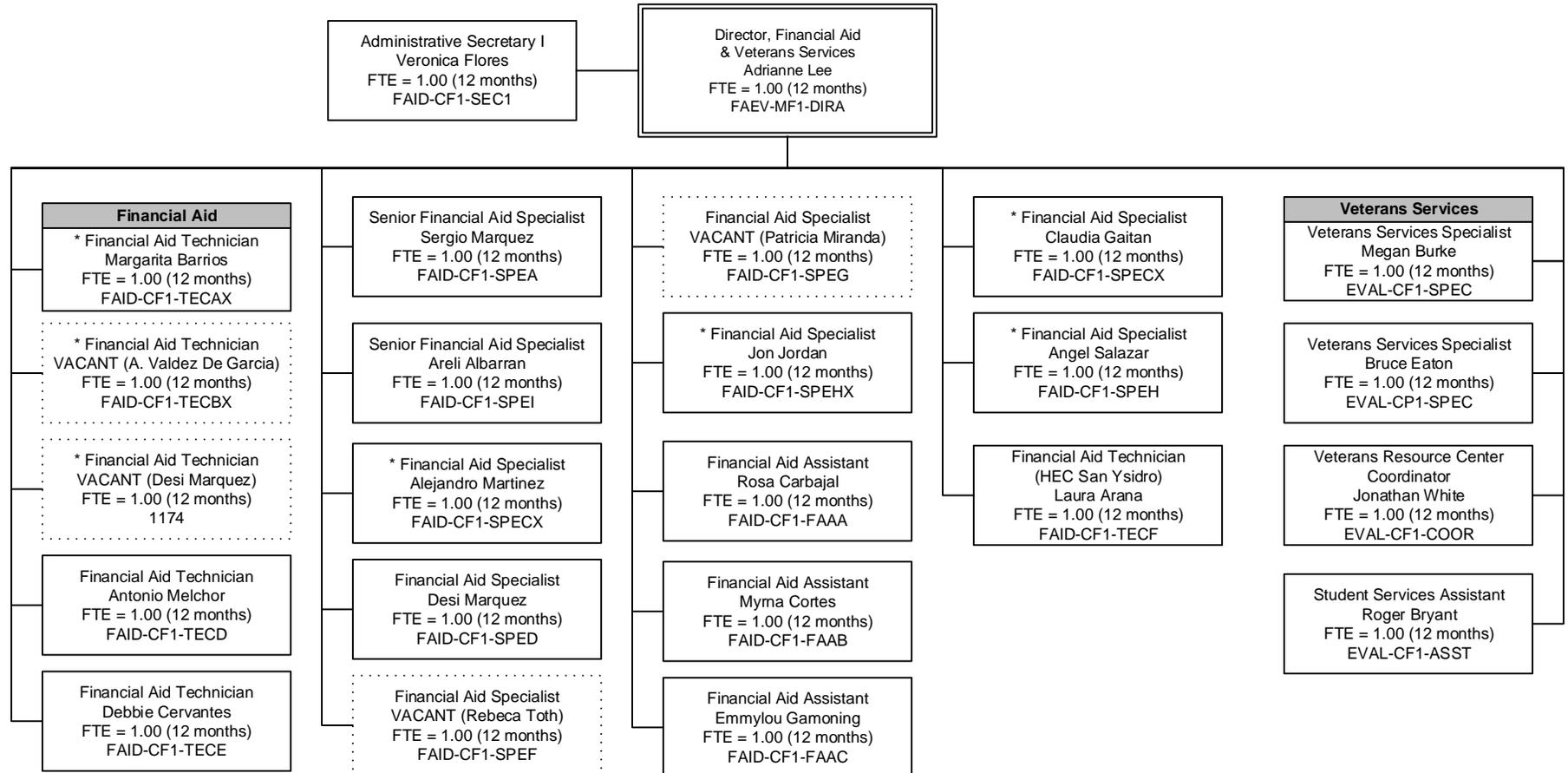
*Project Funded Position



Southwestern College Organizational Chart

Financial Aid & Veterans Services

March 2020

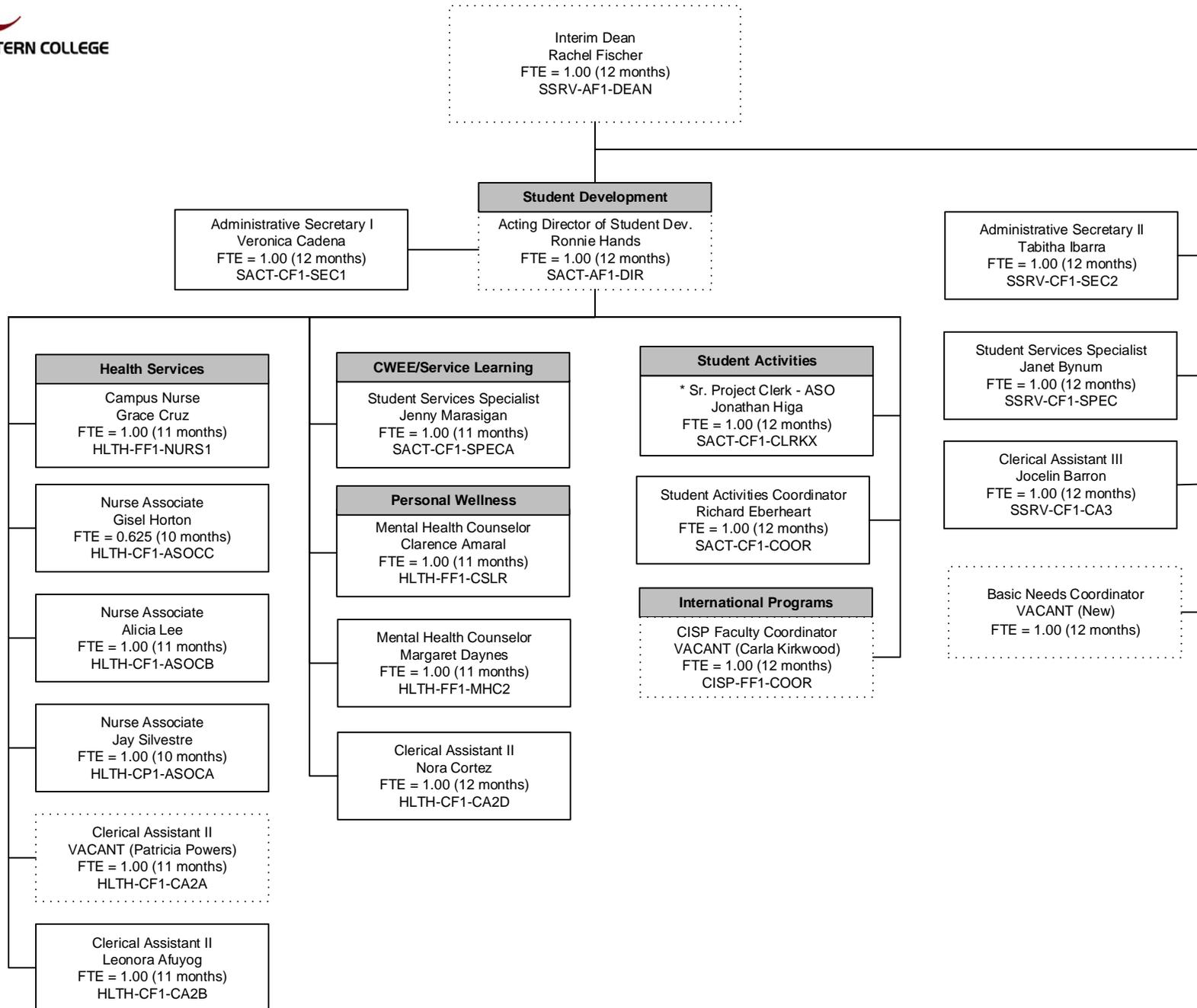




Southwestern College Organizational Chart

Student Services

April 2020



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 – Adopted Budget Calendar (Revised)

REVISED ADOPTED BUDGET CALENDAR - 2020-2021

Date	2020-2021 Budget Development Calendar	
	Wednesday, January 15, 2020	P1 320 Attendance Report due. Governor's Proposed Budget is unveiled for FY 20/21.
IPR	Early February	Level 1 program review is due.
	Friday, February 14, 2020	Quarterly Financial Status Report 311Q due.
IPR	Mid February	Institutional Program Review Committee Co-Chairs meet with Level 2 Leads to discuss operational resource requests.
IPR	Week of February 24, 2020	Level 1 (SP and VP) leads meet with Level 2 (Dean/Directors) to discuss priorities and operational resource requests.
ELT	Tuesday, February 25, 2020	ELT Budget Planning Session
IPR	Early March	Resource requests are separated by category and distributed as follows: ATC - new academic technology and technology bundles ITC - new non-academic technology and replacement technology IFC - facilities and major equipment ELT - classified staff, uncategorized needs, and minor equipment (Excluded from prioritization – Full-time faculty hiring)
PBC	Friday, March 6, 2020	Planning and Budget Committee approves calendar and reviews Governor's proposed budget and develops budget building assumptions.
GB	Tuesday, March 10, 2020	Governing Board Meeting, VP-Business & Financial Affairs (VPBFA) communicates Budget Priorities and Assumptions.
SCC	Wednesday, March 11, 2020	Shared Consultation Council Meeting, VP-Business & Financial Affairs (VPBFA) communicates Budget Priorities and Assumptions.
CMT	Tuesday, March 17, 2020	Budget Development Overview and Trainings provided to Budget Managers and Executive Leadership Team at CMT. Governing Board provides recommendations on Draft Budget Priorities and Assumptions.
	Wednesday, March 18, 2020	Repeat session: Budget Development Overview and Trainings provided to all interested participants - anyone who missed the CMT training, budget stakeholders who are not members of CMT, etc.
PBC	Friday, March 20, 2020	VP-Academic Affairs presents revenue and enrollment projections at Planning and Budget Committee Meeting.
	Week of March 30, 2020	Finance Staff meetings with Budget Managers to review their respective budgets. Budget Development Packets/Instructions distributed.
	Friday, April 3, 2020	Budget Building session with Planning and Budget Committee Meeting.

REVISED ADOPTED BUDGET CALENDAR - 2020-2021

Date	2020-2021 Budget Development Calendar	
	Week of April 6, 2020	Budget Managers meet with VP's to review proposed budgets and get VP sign-off.
ELT	Tuesday, April 7, 2020	Executive Leadership Team finalizes any outstanding prioritization.
	Wednesday, April 8, 2020	Electronic budgets due to be submitted to Finance Office. P2 320 Attendance Report due.
SCC	Wednesday, April 15, 2020	Shared Consultation Council Meeting, VP-Business and Financial Affairs delivers update on budget process.
IPR	Mid April	ITC and ATC lists are combined into a single technology list.
PBC	Friday, April 17, 2020	Deadline for submitting purchase requisitions (pending purchasing). Budget Building Session with Planning and Budget Committee.
	Monday, May 11, 2020	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, sends to printer.
SCC, IPR, PBC	Wednesday, May 13, 2020	Shared Consultation Council prioritizes master lists. Executive Leadership Team's prioritization results are reported. Master prioritized lists are moved to Planning and Budget Committee. Tentative Budget review at SCC Meeting.
PBC	Friday, May 15, 2020	May Revise of the Governor's budget is released. Tentative Budget Presentation review with Planning and Budget Committee. Quarterly Financial Status Report 311Q. Notification to Chancellor of External Auditor hired for District Audit. PBC reviews master prioritized list and identifies potential funding sources for prioritized items.
	Monday, May 18, 2020	Draft of Tentative Budget distributed. VPBFA and Director of Finance deliver joint Town Hall Meeting to inform campus of Tentative Budget.
GB	Tuesday, May 26, 2020	Governing Board Workshop - Tentative Budget
	Wednesday, June 10, 2020	Finance staff loads Tentative Budget.
	Monday, June 15, 2020	The California State Budget is enacted for 2020/21.
GB	Tuesday, June 9, 2020 Tuesday, July 14, 2020	Governing Board adopts Tentative Budget.
	Wednesday, July 15, 2020	CCFS 320 Report Due.
	Mid July	VPBFA notifies departments whose prioritized resource requests will be funded that they may purchase items.

REVISED ADOPTED BUDGET CALENDAR - 2020-2021

Date	2020-2021 Budget Development Calendar	
	Early August	VPBFA creates list of prioritized resources requests that are funded and sends information to Institutional Technology to update the Program Review Dashboard.
date could change	Saturday, August 15, 2020	Finance Office closes year-end in Ellucian.
	Tuesday, August 18, 2020	Advertisement - Public Notice to community regarding adopted budget. Public viewing of budget in Finance Office.
GB	Tuesday, August 25, 2020	Governing Board Workshop - Adoption Budget (Proposed)
GB	Tuesday, September 8, 2020	Governing Board approval of Adopted Budget.
	Wednesday, September 9, 2020	Finance Staff loads Adopted Budget.
	Tuesday, September 15, 2020	Final Annual State Form 311 due which includes approved Adopted Budget.
IPR	By October 1, 2020	Level 2 (Deans/Discuss) leads meet with Level 3 interested members (Faculty/Admins) to discuss district, division and unit goals for 2021.
	Friday, October 9, 2020	Certified Annual CCF-311 due.
IPR	By November 1, 2020	Level 3 program review is due.
	Monday, November 2, 2020	CCF 320 Recalculation
GB	Tuesday, November 10, 2020	Completed Annual Audit presented to Governing Board to Review and Accept.
	Monday, November 16, 2020	FON Report due
IPR	By December 15, 2020	Level 2 program review is due.
	Thursday, December 31, 2020	Annual Audit Report due to CCCCCO

Appendix F – List of Vacancies

VACANCIES ON-HOLD

(67,703) Assistant Professor of Administration of Justice	11-660090-210500-51110-40
(67,705) Assistant Professor of Chemistry	11-258111-190500-51110-10
(67,703) Assistant Professor of Computer Information Systems	11-532031-070200-51110-10
(67,703) Assistant Professor of Engineering	11-256010-090100-51110-10
(67,703) Assistant Professor of English	11-463010-150100-51110-10
(67,703) Assistant Professor of English (Education)	11-463010-150100-51110-10
(67,703) Assistant Professor of Horticulture & Design	11-530510-010900-51110-10
(67,705) Assistant Professor of Italian	11-462035-110400-51110-10
(67,703) Assistant Professor of ASL	11-462040-110500-51110-10
(85,389) Assistant Professor of Math (CONFIRM)	11-257010-170100-51110-10
(74,471) Librarian	11-564010-612000-51220-10
(146,652) Chief Information Systems Officer	11-751010-678000-52111-10
(84,024) Director of Child Dev	11-680001-692000-52111-10
(120,384) Internal Auditor	11-800000-660000-52110-10
(73,860) Supervisor, Custodial Services	11-807025-653000-52111-10
(142,956) Dean of Institutional Effectiveness	11-707020-679000-51210-10
(42,105) Clerical Assistant II	11-650030-601000-52110-20
(7,719) Clerical Assistant II	11-553010-611000-52110-10
(45,335) Clerical Assistant III	11-901000-660000-52110-10
(42,105) Custodian	11-807025-653000-52110-10
(69,604) Aquatic Equipment Technician	11-650031-601000-52110-50
(66,924) Financial Aid Specialist	11-908050-646000-52110-10
(53,900) Financial Aid Technician	11-908050-646000-52110-10
(42,105) Gardener	11-807040-655000-52110-10
(43,112) Lead Custodian	11-807025-653000-52110-10
(44,236) Library Assistant	11-564010-612000-52110-10
(81,084) Office Support Services Supervisor	11-807590-677000-52111-10
(62,521) Planning & Facilities Coordinator	11-807510-677000-52110-10
(59,521) Plumber	11-807060-659000-52110-10
(53,899) Pool Maintenance Technician	11-807015-651000-52110-10
(52,592) Senior Account Clerk	11-810001-672000-52110-10
(59,522) Student Services Specialist	11-905030-632000-52110-10
(59,523) Student Services Specialist	11-905050-633000-52110-10
(79,080) Student Services Supervisor	11-980010-647000-52111-10
(72,534) Theatre Operations Technician	11-172008-100700-52210-10
(40,710) Tool Room Attendent	11-535520-094800-52210-10
(49,602) Instructional Lab Technician-Telemedia	11-170007-060420-52210-10
(2,464,800)	

VACANCIES FOR RECRUITMENT

47,663	Account Clerk	11-810004-672000-52110-10
75,855	Accountant	11-810001-672000-52110-10
67,704	Assistant Professor of American Sign Language	11-461510-085000-51110-10
67,704	Assistant Professor of Art/Graphic Design	11-172001-100200-51110-10
67,704	Assistant Professor of Associate Degree Nursing	11-660090-123000-51110-40
67,704	Assistant Professor of Business	11-538504-050600-51110-10
67,704	Assistant Professor of Child Development	11-670051-130500-51110-10
67,704	Assistant Professor of Communication	11-174010-150600-51110-10
67,704	Assistant Professor of Communication	11-174010-150600-51110-10
67,704	Assistant Professor of Emergency Medical Technology	11-660090-125000-51110-40
67,704	Assistant Professor of Fire Science	11-660090-213300-51110-40
67,704	Assistant Professor of Music	11-172004-100400-51110-10
67,704	Assistant Professor of Social Work & Human Services	11-176030-220100-51110-10
67,704	Assistant Professor of Sociology	11-176070-220800-51110-10
179,616	Assistant Superintendent/Vice President, Student Affairs	11-901000-660000-51210-10
37,149	Campus Police Officer	11-808020-695000-52110-10
42,105	Clerical Assistant II	11-461010-601000-52110-10
42,105	Clerical Assistant II	11-670050-601000-52110-30
42,105	Clerical Assistant II	11-800510-671500-52110-10
42,105	Clerical Assistant II	11-807595-672000-52110-10
18,133	College Service Officer	11-808020-695000-52110-10
25,041	Continuing Education Program Technician	11-520010-601000-52110-10
92,854	DBA/Systems Administrator	11-751010-678000-52110-10
83,418	Dean, Counseling & Student Support Programs	11-905000-631000-51210-10
142,956	Dean, Student Services	11-906010-645000-51210-10
136,325	Director of Employee Relations & Title IX	11-853010-673000-52111-10
136,325	Director of Human Resources	11-853010-673000-52111-10
140,352	Director, Center Operations	11-670050-601000-51220-30
140,352	Director, Institutional Technology	11-751010-678000-52111-10
62,517	Ed Center Coordinator	11-650030-601000-52110-20
62,517	Education Center Coordinator	11-650030-601000-52110-20
140,351	Executive Officer of Equity and Engagement	11-701010-660000-51210-10
62,517	Help Desk Support Specialist	11-751010-678000-52110-10
66,144	Human Resources Administrative Support	11-853010-673000-52112-10
82,584	Human Resources Business Systems Analyst	11-853010-673000-52112-10
65,708	Institutional Research & Planning Coordinator	11-707020-679000-52110-10
69,029	Instructional Lab Coordinator - Emergency Medical Services (EMS)	11-660090-070200-52210-40
62,517	Instructional Lab Technician-Science & Allied Health	11-650030-040100-52210-20
97,535	IT Security Analyst/Project Coordinator	11-751050-070200-52210-10
74,472	Learning Disabilities Specialist	11-903502-493032-51220-10
65,708	Outreach Coordinator	11-904530-671000-52110-10
72,533	PC Systems Technician	11-751010-678000-52110-10
51,311	Print Shop Technician	11-807590-677000-52110-10
47,472	Professional Development Coordinator	11-851008-675000-51220-10
130,320	Program Director	11-651001-601000-51210-20
130,320	Program Director	11-661010-601000-51210-40
130,320	Program Director	11-661010-601000-51210-40
25,000	Project Admissions & Records Technician	11-560010-619000-52110-10
52,592	Senior Account Clerk	11-810001-672000-52110-10
143,856	Senior Program Director	11-663001-601000-51210-40
3,932,229	TOTAL	

Appendix G – Budget by Program

Southwestern Community College District
 FY 2020-21 Tentative Budget
 Detail of Restricted Income

	Tentative Budget 20-21				
	<u>Student Equity & Access</u>	<u>Student Access</u>	<u>Student Success and Community</u>	<u>Institutional Effectiveness</u>	<u>Total</u>
Federal					
Business Basics	\$ -	\$ -	\$ 309,057	\$ -	\$ 309,057
Child Care Access Means Parents in School (CCAMPIS)	-	149,900	-	-	149,900
Defense Logistics Agency	-	-	592,644	-	592,644
Federal Work Study	436,400	-	-	-	436,400
Fresh Success Program	140,000	-	-	-	140,000
Perkins	-	-	650,000	-	650,000
Small Business Administration	-	-	1,304,866	-	1,304,866
SBDC Cares Act	-	-	2,196,062	-	2,196,062
State Vocational Rehabilitation Program	-	-	177,627	-	177,627
Veterans Reporting Fees	-	18,000	-	-	18,000
Women's Business Center	-	-	84,087	-	84,087
Mentored Pathways	-	-	466,168	-	466,168
TOTAL FEDERAL	\$ 576,400	\$ 167,900	\$ 5,780,511	\$ -	\$ 6,524,811
State					
Adult Education Consortium Block Grant (AB104)	\$ -	\$ -	\$ 645,049	\$ -	\$ 645,049
Work Based Learning Coordination	-	-	110,350	-	110,350
Online CTE Pathways Grant	-	-	304,556	-	304,556
Boating Waterways Grant	-	-	45,000	-	45,000
Restorative Justice and Apprenticeship Grant	-	-	186,588	-	186,588
California Work Opportunities and Responsibility for Kids (CALWORKS)	445,405	-	-	-	445,405
Disabled Students Programs & Services (DSPS)	-	-	2,296,362	-	2,296,362
EOPS CARE Support	225,561	-	-	-	225,561
Extended Opportunities, Programs and Services (EOPS)	-	-	2,323,688	-	2,323,688
Financial Aid Technology	-	-	-	782,929	782,929
Food Security-Hunger Free	100,000	-	-	-	100,000
GoBiz-SDSBDC	-	-	1,227,983	-	1,227,983
GoBiz-Tech Assistance Program	-	-	1,082,087	-	1,082,087
Guided Pathways Project	-	-	400,000	-	400,000
Human Resources Staff Diversity	-	-	-	50,000	50,000
Nursing Education	-	-	200,190	-	200,190
Physical Plant and Instructional Support	-	-	-	300,000	300,000
Proposition 20 (Lottery Funds)	-	-	843,803	-	843,803
Strong Workforce	-	-	2,219,155	-	2,219,155
Student Equity Program (SEP)	1,888,140	-	-	-	1,888,140
Student Success and Support Program (SSSP CREDIT)	-	-	3,938,073	-	3,938,073
Student Success and Support Program (SSSP Non CREDIT)	-	-	54,563	-	54,563
Veteran Resource Center	301,000	-	-	-	301,000
Temporary Assistance for Needy Families (TANF)	-	-	74,968	-	74,968
TOTAL STATE	\$ 2,960,106	\$ -	\$ 15,952,415	\$ 1,132,929	\$ 20,045,450
Local					
Automotive Technology	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000
Auxiliary-Foundation	286,631	-	-	-	286,631
CCAC Fee Based Classes	-	-	-	260,814	260,814
Fee Funded Programs	-	-	-	228,968	228,968
Health Services	1,037,880	-	-	-	1,037,880
Local Sponsors	-	-	-	165,333	165,333
Parking Funds	-	-	-	1,374,698	1,374,698
Pay for Print	250,000	-	-	-	250,000
Student Retention Persistence	-	-	261,763	-	261,763
Tennis Community Services	-	-	17,000	-	17,000
Website Optimization	-	-	147,586	-	147,586
Other Local Revenue	-	-	-	192,000	192,000
TOTAL LOCAL	\$ 1,574,511	\$ -	\$ 438,349	\$ 2,221,813	\$ 4,234,673
TOTAL RESTRICTED INCOME	\$ 5,111,017	\$ 167,900	\$ 22,171,275	\$ 3,354,742	\$ 30,804,934
	17%	1%	72%	11%	100%