



Southwestern Community College District

Adoption Budget FY 2022-23

Presentation to Governing Board

August 22, 2022

Table of Contents

Table of Contents 1

Executive Summary..... ES-1

Overview of Southwestern Community College District (SCCD) 3

 Governing Board 3

 Mission Statement 3

 Values..... 3

 Vision..... 3

 About SCCD 3

 Our Community..... 4

 District Information and Divisional Structure 4

 Divisional Descriptions..... 5

Budget Planning, Financial Assumptions, and Goals 7

 Budget Planning: Financial Policies and Procedures..... 7

 The Planning and Budget Committee 7

College Budget Information..... 8

 Fund Accounting, Measurement Focus, and Basis of Accounting..... 8

 Budget and Planning Integration 10

 Program Review and Resource Allocation 11

 The Goal of Budgeting..... 11

 Budget Calendar and Apportionment Cycle 12

State Budget Funding for California Community Colleges..... 13

 Proposition 98 Estimates for California Community Colleges 14

 Changes to the Student Centered Funding Formula (SCFF) for FY 22-23 16

 Projections and Assumptions Included in the FY 22-23 SCCD Budget..... 18

Unrestricted General Fund Revenue and Expenses..... 19

 Total Unrestricted Revenues 19

 Student Centered Funding Formula Revenue..... 21

Unrestricted General Fund Expenses..... 23

 Personnel 24

 Benefits 25

Unrestricted General Fund Balance 25

Unrestricted General Fund Net Budget 26

Restricted General Funds.....	26
Restricted General Fund Revenue	27
Restricted General Fund Expenses	27
Enterprise Funds	28
Capital Outlay Funds – Fund 41	28
General Obligation Bond Funds	29
Proposition R.....	29
Proposition Z.....	29
Associated Student Organization Trust	29
Student Center Fee	29
Student Representation Fee	29
District Self-Insurance Fund	30
Student Success and Completion Grant Funds.....	30
Other Post-Employment Benefits	30
Financial Analysis and Comparison Sheets	31
Glossary.....	54
Appendices.....	62
Appendix A – Success and Equity Metrics.....	62
Appendix B – Organization Charts	64
Appendix C – Policies and Procedures	104
Appendix D – Program Review Funding Model	109
Appendix E – Integrated Planning and Budget Development Process	113
Appendix F – Adopted Budget Calendar	117
Appendix G – Capital Projects.....	120

ADOPTION BUDGET FY 2022-23
SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
EXECUTIVE SUMMARY

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

The District serves one of the most racially, ethnically and culturally diverse communities among the 116 colleges and 73 districts comprising the California Community College (CCC) system. Of the 2.1 million students enrolled in a CCC, our District serves approximately 25,000 students each year.

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

The public health emergency associated with the coronavirus disease (COVID-19) Pandemic has had a significant impact on budget and financial management since spring of 2020. At this writing, it appears as if the Pandemic is receding. Although the fiscal impact of the global health crises continues to contribute to hardship for families, businesses, and governments at all levels.

State Budget

The fiscal year (FY) 2022-23 California Budget Act continues what has become a common narrative in this era of roller-coaster economics. Higher than expected revenues from wealthy taxpayers in the near term co-exist with significant concerns about escalating inflation and the recession that will likely follow. The Budget Act contains a spending plan of just over \$300 billion. That is almost 17% more than the FY 21-22 budget.

Meanwhile a recent analysis by the Legislative Analyst's Office modeled over 10,000 scenarios, all of which predict a State budget deficit by FY 25-26.

The District should brace for funding declines by FY 25-26. The healthy budget for the FY 22-23 year presents a vital opportunity to make strategic investments that will allow Southwestern to weather the inevitable downturn in the budget cycle.

Community College Funding

The State budget for community colleges provides about \$4.3 billion in Proposition 98 augmentations over the FY 21-22 year. Of this amount, a little less than half is in ongoing funds (47%) and the remainder (53%) is one-time funding. The State of California provides 90% of the District's unrestricted general fund revenues. The majority of State revenue is apportioned based on the Total Computational Revenues calculated under the Student-Centered Funding Formula (SCFF). The amount of funds

available for State apportionment each year is fixed by the California Constitution. Therefore, the available revenue for any one district depends on what happens at each of the 73 community college districts in the state.

Hold Harmless Protections Extended in Modified Form

The enacted budget extends the Hold Harmless revenue protections in a modified form, with a goal of avoiding sharp fiscal declines in FY 25-26 and supporting a smooth transition to the SCFF by formula over time. Under the provision, a district’s FY 24-25 funding will represent its new “floor,” below which it cannot drop. Starting in FY 25-26, districts will be funded at their SCFF generated amount that year or their “floor”, whichever is higher. After this “floor” year, a district’s Hold Harmless amount will not increase with the cost-of-living adjustment (COLA).

The one-time funds in the current budget, along with the augmentations and the largest COLA in over 40 years, provide an opportunity for districts to regrow enrollments and stabilize funding prior to the State setting a “floor” based on FY 24-25.

SOUTHWESTERN COLLEGE OUTLOOK

On-Going Funds

A cost-of-living adjustment to the SCFF apportionment of 6.56%, coupled with an augmentation to base funding, will generate an additional \$12.6 million in State apportionment in FY 22-23.

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. Projected SCFF revenue for the budget year is presented below.

SOUTHWESTERN SCFF REVENUE PROJECTION FY 22-23

Institutional Effectiveness (Basic Allocation)	\$ 13,567,406	11.30%
Student Access (FTES)	71,585,330	60%
Supplemental Allocation/Student Equity	22,924,539	19.10%
Student Success Allocation	11,944,703	10%
Total SCFF Apportionment	\$ 120,021,978	100.00%

Most major categorical programs are expected to receive the 6.56% COLA. Strong Workforce funding, however, will remain flat. The on-going funding below is in addition to the 6.56% COLA.

EOPS	\$ 447,480
DSPS	\$ 439,560
Financial Aid Administration	\$ 96,360
Basic Need Centers	\$ 132,000
Cooperative Agencies Resources for Education (CARE)	\$ 132,000
MESA	\$ 339,240
Rising Scholars	\$ 198,000
Student Rapid Rehousing	\$ 132,000
Classified Employee Summer Assistance	\$ 132,000
EEOP Best Practices	\$ 132,000

One-time Funds

One-time funding in the enacted budget includes over \$840 million for deferred maintenance and \$650 million for block grants to districts for addressing issues related to the Pandemic. One-time funds are also dedicated to student retention and enrollment efforts, technology modernization, and several investments focused on education pathways. Estimates of one-time funds that Southwestern can expect are presented below.

Deferred Maintenance	\$ 11,097,240
Technology and Data Security Upgrades	\$ 990,000
COVID Recovery Block Grant	\$ 8,580,000
Data Modernization & Protection	\$ 990,000
Retention and Enrollment Strategies	\$ 1,980,000

Affordable Student Housing

In addition to the one-time funds mentioned above, the District was awarded \$618,000 for planning activities associated with the potential to provide affordable student housing in South County. A total of 70 colleges received planning grants; only two colleges received a higher award than Southwestern. The Budget Act also increases the construction funds for housing so that the funds awarded from last year’s applications are replaced and there is still \$1 billion available for future construction awards. Details about the application process for construction funds have not yet been released. Once available, Southwestern intends to apply for funds to construct affordable student housing.

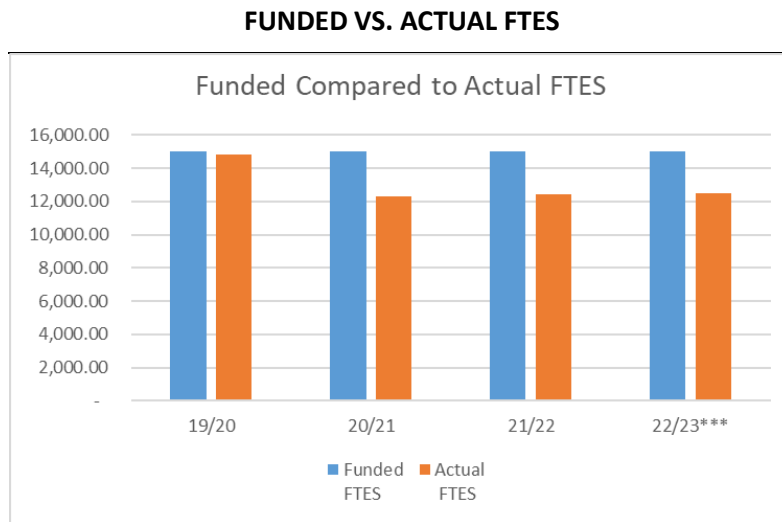
Emergency Conditions Allowance

Southwestern elected to adopt the Emergency Conditions Allowance (ECA) offered by the Chancellor in FY 19-20, FY 20-21, and FY 21-22. Under the ECA, Southwestern has been funded at the pre-COVID level of 15,008 FTES for the past three years. Throughout this time, our actual FTES have hovered in the mid-12,000 range. Under the ECA, our funding has been protected by more than \$25 million since the Pandemic started.

On June 22, the Chancellor’s Office announced one final extension by which districts can adopt the ECA for FY 22-23. In order for districts to elect the final year of ECA, the Governing Board must adopt a policy calling for a General Unrestricted Reserve for Economic Uncertainties of at least 15%. The SCCD Governing Board has adopted a resolution calling for a reserve of no less than two months of expenses (16%). However, the Board Policy has not yet been amended; the matter will be brought to Shared Consultation Council in the fall.

The estimates presented in this budget assume that Southwestern elects the ECA for FY 22-23. The ECA will increase Southwestern’s FY 22-23 funding by approximately \$3 million. The benefit carries forward beyond this budget year as the FTES under ECA in FY 22-23 will be used in the calculation of the 3-year average through FY 24-25.

The chart below depicts the difference between actual and funded FTES due to the ECA election.



Southwestern College District has been largely insulated from declines in enrollments due to demographic trends because South San Diego County has continued to grow in spite of national patterns of declining birth rates. However, the District has seen significant declines in enrollments since the beginning of the Pandemic and remote operations. The Chancellor has extended the Hold Harmless protection through the end of FY 24-25. While this protection is a welcomed relief, it is not a long-term fix for falling enrollments.

General Unrestricted Fund Budgeted Revenue and Expenditures

Total unrestricted revenues and expenses projected for FY 22-23 are presented below.

Unrestricted General Fund 11	FY 22-23 Adoption Budget
Revenue	
Federal	\$ 86,600
State	85,870,659
Local	46,140,310
Total Revenue	<u>\$ 132,097,569</u>
Expenses	
Salaries	\$ 75,837,911
Employee Benefits	33,560,433
Vacant Positions - Savings	(2,250,000)
SERP Premiums	3,000,000
Total Personnel Expenses	<u>\$ 110,148,344</u>
Supplies and Materials	\$ 2,257,389
Other Operating Expenses and Services	12,163,173
Capital Outlay	24,000
Other Outgo and Transfers Out	4,027,458
Total Other Expenses	<u>18,472,019</u>
Total Expenses	<u>\$ 128,620,363</u>
Excess (Deficit)	<u>\$ 3,477,206</u>

Unrestricted Fund Balance

Unrestricted general fund reserves 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 the local fund balance requirement.

The unrestricted general fund ending balance in the Adoption Budget is \$30 million. Of this amount, \$20.6 million is committed for economic uncertainties and \$4.1 million to provide for the District's liability associated with employee compensated absences.

Beginning Fund Balance	\$ 26,567,961
Excess (Deficit)	3,477,206
Ending Fund Balance	\$ 30,045,167
Committed for Compensated Absences	(4,132,241)
Committed for Economic Uncertainty (Governing Board Reserve)	(20,579,258)
Uncommitted Fund Balance	\$ 5,333,667

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 carryover from prior years accounted for within this funding category. A Restricted General Fund Budget Summary is presented below.

Restricted Fund 12	FY 22-23 Adopted Budget
Revenue	
Federal	\$ 6,307,458
State	38,704,240
Local	2,455,800
Transfers In	2,233,035
Total Revenue	\$ 49,700,533
Expenses	
Salaries	\$ 15,725,687
Employee Benefits	5,268,154
Total Personnel Expenses	\$ 20,993,841
Supplies, Materials, and Other	\$ 5,014,988
Services and Operating Expenditures	20,383,669
Capital Outlay	607,334
Other Outgoing	2,700,701
Total Other Expenses	\$ 28,706,692
Total Expenses	\$ 49,700,533
Excess (Deficit)	\$ -

Total Budgeted Revenue: All Funds

In addition to General Funds (unrestricted and restricted) the District’s budget incorporates a number of other special purpose funds. All combined the District’s total budgeted revenue for FY 22-23 is \$196.9 million.

General Fund:	
Unrestricted	\$ 132,097,569
Restricted	49,700,533
Total General Fund	\$ 181,798,102
Other Funds:	
Proposition R Construction Bond Fund	\$ 250,000
Proposition Z Construction Bond Fund	800,000
Capital Outlay	9,452,654
Enterprise Funds	
Bookstore	1,602,000
Food Services	407,300
Civic Center-Facilities Leasing	325,000
Fitness Center	1,844,000
Student Center	149,200
Student Representation Fee	10,000
Associated Student Organization (ASO)	300,000
Self-Insurance	3,600
Total Other Funds	\$ 15,143,754
Total Budgeted Revenue	\$ 196,941,856

Overview of Southwestern Community College District (SCCD)

Governing Board

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

Mission Statement

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

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

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

Values

Student Success ▪ Equity ▪ Scholarship ▪ Professional Excellence ▪ Cultural Proficiency ▪ Sustainability of Stewardship ▪ Community ▪ Inclusionary Practices

Vision

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

About SCCD

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

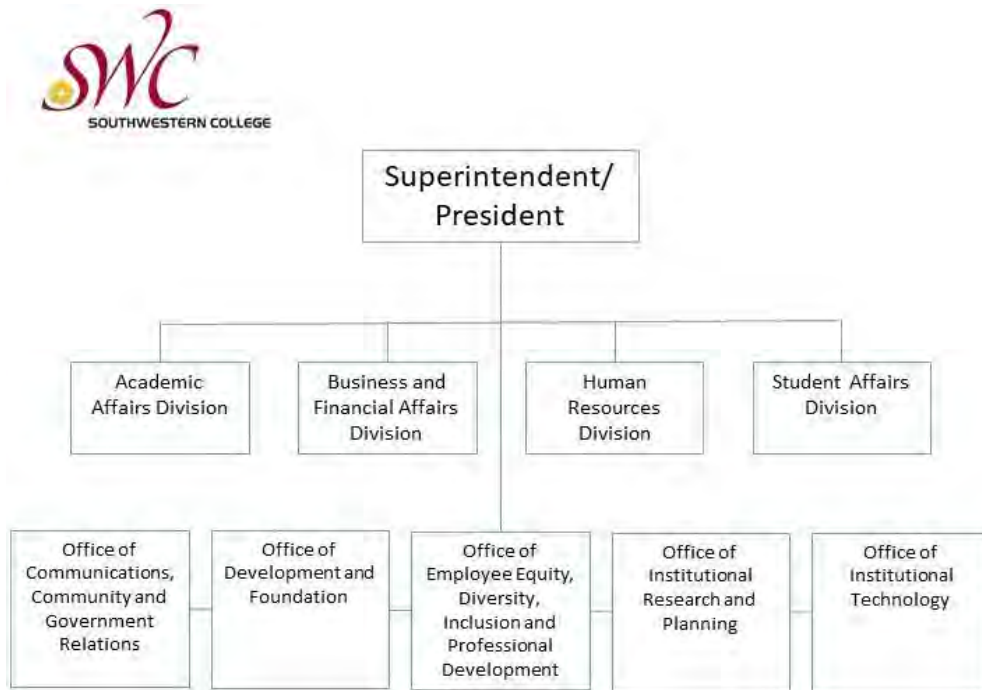
Established in 1961 and located in the urban corridor between the City of San Diego and the international border with Mexico, Southwestern College serves approximately 20,000 students each semester and offers more than 320 degrees and certificates. Specialty programs in allied health, international trade, child development and public safety are offered at its three Higher Education Centers, and a full aquatic program at the Crown Cove Aquatic Center. A host of noncredit courses designed to enhance personal and professional development are also offered through the College's Continuing Education Department.

Whether pursuing an A.A. degree, preparing to transfer to a four-year college or university, or acquiring new occupational skills, students attending Southwestern College are given every opportunity to meet their educational goals. See Appendix A for the most current SCCD Success and Equity Metrics.

Our Community

The District serves one of the most racially, ethnically and culturally diverse communities among the 116 colleges and 73 districts comprising the California Community College (CCC) system. Of the 2.1 million students enrolled in a CCC, our District serves approximately 25,000 students each year. The SCCD service area is estimated to number 508,244 and is projected to grow to 691,910 by 2050 based on demographic estimates from the San Diego Association of Governments (SANDAG). The District service area is predominantly Hispanic, with 58% of SCCD residents falling within this demographic category. The District service area is slightly more male than female with 72% under the age of 49 and 28% age 50 or over.

District Information and Divisional Structure



Divisional Descriptions

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

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

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

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

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

Office of Equity and Engagement - 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, Training Services, the Advancing Equity Teaching Academy, and the Art of Leadership Program; and develops training and organizational programs 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; Campus Police; Parking Services, Capital Construction, Facilities; General Obligation Bonds; and Enterprise Services, to include Food Service Operations, Campus Bookstore, Civic Center and Facilities Leasing, and Jaguar Aquatics Wellness & Sports with a focus on collaboration, sustainability, transparency and customer service. In addition, the Division provides the fiscal and administrative counsel to the management team of the College, assuring that the institution operates within the financial, legal, and regulatory parameters determined by the Board of Trustees as well as local, State, and Federal regulatory agencies. This office also manages institutional risk in collaboration with Human Resources, Academic Affairs, and Facilities.

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

Student Affairs Division - Through the Student Affairs Division, a wide array of student support services are offered at all College locations. The College embraces a “one stop” approach to student support services as evidenced by the creation of the Cesar Chavez Student Services Center located in the heart of the Chula Vista main campus. The Student Services Center, known as the “One Stop”, was intentionally

designed to support the needs of the student along the educational pathway in one convenient location; this same philosophy extends to our higher education centers in providing support to students throughout their educational journey. This Division also oversees the Associated Student Organization (ASO) and all student clubs, Personal Wellness, Health Services, CARES, Student Development, Student Equity, Student Support and Services Program (SSSP), EOPS/CALWORKS, Student Employment Services, Assessment, Advising, Career, Planning, and Placement Recruiting and Retention, Registration and Records, Student Discipline, Student Activities, Student Advocacy, and Disability and Support Services (DSS).

Budget Planning, Financial Assumptions, and Goals

Budget Planning: Financial Policies and Procedures

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

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

The Planning and Budget Committee

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

The PBC plays an important oversight role in the SCC's annual prioritization process for resource allocation, and the PBC provides input to the College District's Accrediting Commission for Community and Junior Colleges (ACCJC) Self-Evaluation Study for Standards:

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

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

Standard III.D—Financial Resources:

- Planning: (III.D.1; III.D.2; III.D.3)
- Fiscal Responsibility and Stability: (III.D.4; III.D.5; III.D.6; III.D.7; III.D.8; III.D.9; III.D.10)
- Liabilities: (III.D.11; III.D.12; III.D.13; III.D.14; III.D.15)
- Contractual Agreements: (III.D.16)

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

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

The PBC is comprised of the following membership:

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

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

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

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

[College Budget Information](#)

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 guidelines. This structure not only allows districts to establish any number of funds for internal reporting, but also requires that all accounts be consolidated for external financial reporting purposes. Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets, liabilities and related transactional movements of its resources.

Table 1 contains a list of District Funds along with a brief description of each.

Table 1: Fund Descriptions

FUND DESCRIPTIONS		
Fund	Purpose	
11	General Fund - Unrestricted	Used to account for resources available for the general District operations and support for educational programs.
12	General Fund - Restricted	Restricted monies are from an external source that requires the monies be used for a specific purpose or purposes.
35	General Obligation Bond (Prop R)	Designated to account for the proceeds from the sale of the bonds under Proposition 39, and the related expenditures related to the acquisition and construction of the projects included in the ballot language approved by voters.
39	Student Center Fee	Accounts for student fees collected by the District for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, remodel, refurbish, and operate a student center.
41	Capital Outlay Projects	Used to account for the accumulation and expenditure of monies for the acquisition or construction of significant capital outlay items and scheduled maintenance and special repairs projects.
42	General Obligation Bond (Prop Z)	Designated to account for the proceeds from the sale of the bonds under Proposition 39, and the related expenditures related to the acquisition and construction of the projects included in the ballot language approved by voters.
51	Bookstore	Receives the proceeds derived from the bookstore operations. All necessary expenses for the bookstore may be paid from generated revenue.
52	Food Services	Receives all monies from the sale of food or any other services performed by the cafeteria. Costs incurred from the operation and maintenance of the cafeteria are paid from this fund.
59	Facilities Leasing & Fitness Center	Receives all monies from the sale of fitness center memberships, facilities leasing, or any other services performed by the departments. Costs incurred from the operation and maintenance of these departments are paid from this fund.
61	District Self-Insurance Fund	The District maintains all required insurance coverage. This fund is used to provide for 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 is rarely utilized.
71	Associated Student Government	This budget represents the monies held in trust by the District for the operation of its organized student body association, excluding student clubs.

Fund		Purpose
72	Student Representative Fee	Accounts for student fees collected to provide support for students or representatives who may be stating their positions and viewpoints before city, county, and district government, and before offices and agencies of the State and Federal government. Effective January 1, 2020, 50% of the fees collected will be expended to support the Student Senate of the California Community Colleges (SSCCC).

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

Budget and Planning Integration

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

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

1. Start with a baseline budget.
2. Estimate beginning fund balance.
3. Develop assumptions.
4. Project full-time equivalent students (FTES) and other revenues.
5. Project expenditures.
6. Estimate ending fund balance.
7. Analyze multiple ‘what-if’ scenarios.

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

Program Review and Resource Allocation

Resource allocations align with the SCCD mission and provide resources needed to accomplish institutional goals and 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. Funding occurs in two stages. The first stage allocation occurs at the District level and is described in the funding model found in Appendix D.

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

In FY 20-21 an institutional funding model was developed and approved by the District through the Shared Decision-Making Process. Fiscal year 21-22 was the base year. Unspent funds are carried forward or re-established. The table below shows the FY 21-22 Allocation. An additional \$400,000 has been expended for program review resource requests from the FY 21-22 allocation since July 1, 2022.

Table 2: Program Review

PROGRAM REVIEW FUNDING SUMMARY					
<u>Funding Source</u>	<u>FY21.22 Allocation</u>	<u>FY21.22 Expended</u>	<u>Carried Over</u>	<u>FY22.23 Allocation</u>	<u>Funds Available</u>
Lottery Funds	233,333	120,602	112,731	105,000	217,731
Block Grant	345,000	210,921	134,079	0	134,079
Deferred Maintenance	1,016,119	383,758	632,361	1,650,000	2,282,361
General Fund	446,779	22,374	424,405	266,400	690,805
Total	2,041,231	737,655	1,303,576	2,021,400	3,324,976

The Process Timeline and Calendar as well as a list of resources funded from the FY 21-22 program review prioritization are available in Appendix E.

The Goal of Budgeting

The District’s budget is a plan of expenditures for operations and estimated revenues for a given period of time called a fiscal year (FY). The budget represents the operational plans of the District in terms of economic decisions to meet its needs, commitments and strategic 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 Vision Plan. Reserves for economic uncertainty are defined in Board Policy 6210: General Fund Reserves. At this

writing, Board Policy 6210 is under discussion and will be finalized through the District’s shared decision-making process in the budget year. Meanwhile, the Governing Board has adopted a resolution aligning reserves for economic uncertainties with the Chancellor’s Office official recommendation and the Government Finance Officers Association best practice of 2 months’ worth of unrestricted expenditures.

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

Budget Calendar and Apportionment Cycle

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

Table 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

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

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

The timing of important budgetary milestones is specified in California Regulation, Title 5, sections 58300, 58301, 58305(a), 58305(c), 58305(d), and 59106 (5 Cal. Code Regs. 52020.) and establishes deadlines for local budgets, annual financial and budget reports (CCFS-311), and District audit reports. The District’s Administrative Procedure 6200 stipulates that the Adoption Budget shall be presented to the Governing Board for adoption no later than September 15 of each fiscal year.

Table 4: Fiscal Reporting Due Dates

FISCAL REPORTING DUE DATES

Activity	Regulatory Due Date	Title 5 Section
Submit tentative budget to Chancellor’s Office.	July 1, 2022	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2022	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2022	58301
Complete the adopted annual financial and budget report and make public.	September 30, 2022	58305(d)
Submit an annual financial and budget report to Chancellor’s Office.	October 10, 2022	58305(d)
Submit an audit report to the Chancellor’s Office.	December 31, 2022	59106

[State Budget Funding for California Community Colleges](#)

The public health emergency associated with the Coronavirus Disease 2019 (COVID-19) Pandemic dominated budget projections beginning early 2020. As expected, the health crisis resulted in enormous hardship for families, businesses, and governments at all levels. However, the actual magnitude of the downward economic shift was not as severe as originally projected. Furthermore, The American Rescue Plan (ARP) injection of about \$27 billion into the California State budget during FY 20-21 and FY 21-22 contributed to State savings that carry forward into the budget year.

The FY 22-23 California Budget Act was signed by Governor Newsom on June 30, 2022. The Budget Act continues what has become a common narrative in this era of roller-coaster economics. Higher than expected revenues from wealthy taxpayers in the near term co-exist with significant concerns about escalating inflation and the recession that will likely follow. The Budget Act contains a spending plan of just over \$300 billion, almost 17% more than the FY 21-22 budget.

Concurrently, a recent analysis by the Legislative Analyst’s Office modeled over 10,000 scenarios, all of which predict a State budget deficit by FY 25-26. Future projections warn districts to brace for funding declines by FY 25-26. Meanwhile, the healthy budget for the FY 22-23 year presents a vital opportunity for districts to make strategic investments now that will allow them to weather the inevitable downturn in future years.

Proposition 98 Estimates for California Community Colleges

In 1988 California voters approved Proposition 98 creating constitutional provisions for calculating an annual minimum guaranteed amount of funding for K-12 and community colleges. Traditionally, community colleges receive 10.93% of Proposition 98 funding. Table 5 contains Proposition 98 funding for community colleges with funding source and amounts for the most recent three years.

Table 5: Proposition 98 Funding for Community Colleges

PROPOSITION 98 COMMUNITY COLLEGE FUNDING (IN MILLIONS)					
Source	2020-21 Enacted	2021-22 Enacted	2022-23 Enacted	Change From 2021-22	Percent Change
General Fund	\$6,588	\$6,333	\$8,975	\$2,642	42%
Local property tax	3,327	3,535	3,653	118	3%
Totals	\$9,915	\$9,868	\$12,628	\$2,760	28%

The FY 22-23 Budget Act increases Proposition 98 funding for community colleges over FY 21-22 levels through a combination of ongoing and one-time funds. The Budget Act focuses on an equitable recovery from the Pandemic. Although many of the budget increases are one-time, the Act provides an on-going Cost-of-Living Adjustment (COLA) to the Student Centered Funding Formula (SCFF) of 6.56%.

Table 6: Proposed New Ongoing and One-time Investments

PROPOSED INVESTMENTS FOR FY 22-23 (IN MILLIONS)	
Program Areas	Adjustments
POLICY ADJUSTMENTS	
Ongoing (Proposition 98)	
SCFF COLA (6.56%)	\$493.0
SCFF Growth	\$26.7
SCFF Basic Allocation Increase	\$200.0
SCFF Base Funding Increase	\$400.0
Augment Part-Time Faculty Health Insurance Program	\$200.0
Augment Student Success Completion Grants	\$250.1
Provide 6.56% COLA for Adult Ed	\$36.8
Increase support for NextUp Program	\$30.0
Augment Mathematics, Engineering, Science Achievement (MESA)	\$25.7
Increase support for Student Equity and Achievement program	\$25.0
Increase support for Extended Opportunity Programs and Services (EOPS)	\$25.0

Increase support for Disabled Student Programs and Services (DSPS)	\$25.0
Modernize CCC technology and protect sensitive data	\$24.0
Expand eligibility for California Promise waiver to returning students and workload adjustments	\$18.7
Increase support for Rising Scholars Network	\$15.0
Increase Support for Cooperative Agencies Resources for Education (CARE)	\$10.0
Increase Student Housing Funding	\$10.0
Implement Classified Employee Summer Assistance program	\$10.0
Increase support for financial aid administration	\$10.0
Implement Equal Employment Opportunity best practices	\$10.0
Increase support for basic needs centers	\$10.0
Provide 6.56% COLA for Extended Opportunity Programs and Services (EOPS)	\$8.9
Provide 6.56% COLA for Disabled Students Programs and Services (DSPS)	\$8.3
Establish Asian American, Native Hawaiian, Pacific Islander Student Achievement Program	\$8.0
Align apprenticeship Related and Supplemental Instruction (RSI) rate to SCFF credit rate rather than the noncredit rate	\$7.5
Provide 6.56% COLA for CalWORKs Student Services	\$3.1
Increase support for Puente Project	\$3.0
Provide 6.56% COLA for Mandates Block Grant and Reimbursements	\$2.4
Provide 6.56% COLA for Apprenticeship	\$1.6
Provide 6.56% COLA for Part-Time Faculty Compensation	\$1.6
Provide 6.56% COLA for Part-Time Faculty Office Hours	\$1.4
Provide 6.56% COLA for Cooperative Agencies Resources for Education (CARE)	\$1.3
Expand African American Male Education Network and Development (A2MEND) student charters	\$1.1
Increase support for Umoja Program	\$1.0
Provide 6.56% COLA for Academic Senate	\$0.1
Backfill estimated decrease in Federal match for Foster and Kinship Care Education programs	\$0.5
Provide 6.56% COLA for Childcare Tax Bailout	\$0.24
Financial Aid Administration workload adjustment	-\$2.7
Subtotal Ongoing Policy Adjustments	\$1,905.0
One-Time (Proposition 98)	
Address deferred maintenance	\$840.7
COVID-19 block grants to address pandemic issues	\$650.0
Local district efforts and initiatives	\$171.5
Support retention and enrollment strategies	\$150.0
Support healthcare focused vocational pathways in Adult Ed	\$130.0

Implement common course numbering system wide	\$105.0
Modernize CCC technology and protect sensitive data	\$75.0
Implement transfer reforms of AB 928	\$65.0
Implement equitable placement and completion practices	\$64.0
Implement California Healthy School Meals Pathway Program	\$45.0
Create Native American Student Support and Success Program	\$30.0
Establish Hire UP pilot program	\$30.0
Implement program pathways mapping technology	\$25.0
Reappropriation for prior year SCFF	\$23.3
Provide emergency financial assistance grants to AB 540 students	\$20.0
Subtotal One-Time Policy Adjustments	\$2,424.5
TECHNICAL ADJUSTMENTS	
Student Centered Funding Formula (SCFF) Technical Adjustments	-\$312.6
Subtotal Technical Adjustments	-\$312.6
TOTAL CHANGES	\$4,016.9

Changes to the Student Centered Funding Formula (SCFF) for FY 22-23

The SCFF model funds districts using the number of full-time students for base funding along with metrics that gauge student equity needs and student success. The model ties funding to the elements in a 70/20/10 split with the most weight going toward number of students served. The 2021 Budget Act extended the SCFF’s existing hold harmless provision by one year, through FY 24-25. Under this provision, districts will earn at least their FY 17-18 total computational revenue, adjusted by COLA each year.

The Budget Act extends the revenue protections in a modified form, with the goal of avoiding sharp fiscal declines in FY 25-26 and supporting a smooth transition to the SCFF by formula over time. Under the provision, a district’s FY 24-25 funding will represent its new “floor,” below which it cannot drop. Starting in FY 25-26, districts will be funded at their SCFF generated amount that year or their “floor” (FY 24-25 funding amount), whichever is higher. After this “floor” year, a district’s hold harmless amount will not automatically increase with COLA. In years with base reductions, the hold harmless funding will be reduced proportionally with other elements in the Formula. Overall deficits to Prop 98 resources will continue to be subtracted from Total Computational Revenue.



FY 22-23 SCFF Rates

The 2020 budget reflected the final rates for the Formula. Beginning in FY 20-21, these funding rates are adjusted by COLA and other base adjustments. The distribution of funds across the three allocations (base, supplemental, and student success) will be determined by changes in the underlying factors. The FY 22-23 rates are presented in Table 7.

Table 7: FY 22-23 Student Centered Funding Formula Rates

SCFF RATES (ROUNDED)					
Allocations	2021-22 Rates	2022-23 Rates with 6.56% COLA	2022-23 Rates with 6.56% COLA + Base Increase	Change from 2021-22 (Amount)	Percent Change
Base Credit ^a	4,212	4,488	4,737	524	12.45%
Incarcerated Credit ^a	5,907	6,294	6,642	735	12.45%
Special Admit Credit ^a	5,907	6,294	6,642	735	12.45%
CDCP	5,907	6,294	6,642	735	12.45%
Noncredit	3,552	3,785	3,994	442	12.45%
Supplemental Point Value	996	1,061	1,120	124	12.45%
Student Success Main Point Value	587	625	660	73	12.45%
Student Success Equity Point Value	148	157	167	18	12.45%

Emergency Conditions Allowance

Title 5 section 58146 provides criteria for funding allowances due to emergency conditions, including pandemics. The intent behind this section of regulation is that districts should not lose FTES apportionment as a result of an emergency or extraordinary condition.

Southwestern elected to adopt the Emergency Conditions Allowance (ECA) offered by the Chancellor in FY 19-20, FY 20-21 and FY 21-22. Under the ECA, Southwestern has been funded at the pre-COVID level of 15,008 FTES for the past three years. Throughout this time, our actual FTES have hovered in the mid-12,000 range. Under the ECA, Southwestern’s funding has been protected by more than \$25 million since the Pandemic started.

On June 22, 2022, the Chancellor’s Office presented one final extension by which districts can adopt the

ECA for FY 22-23. There are conditions attached to electing this extension. A key condition is that districts provide an adopted Board Policy to the Chancellor no later than February 2023 mandating an unrestricted general fund reserve balance for economic uncertainties of no less than 15% of unrestricted expenditures. The ECA will increase Southwestern’s FY 22-23 funding by approximately \$3 million. The benefit carries forward beyond the budget year as the FTES under ECA in FY 22-23 will be used in the calculation of the 3-year average through FY 24-25.

Projections and Assumptions Included in the FY 22-23 SCCD Budget

- The District will elect the Emergency Conditions Allowance for FY 22-23.
- A Cost-of-Living Adjustment (COLA) to SCFF apportionment of 6.56% combined with on-going increases to base funding will generate an additional \$12.6 million in State apportionment.
- No growth funding is anticipated.
- The District expects to receive **one-time** funds estimated as follows (in millions):
 - Student Re-Engagement Funds \$2
 - Deferred Maintenance Funds \$11
 - COVID Recovery Block Grant \$8.6
 - Data Security and Modernization \$2
- Categorical programs on-going funding increased by 6.56% COLA:
 - Extended Opportunity Programs and Services (EOPS)
 - Disabled Student Services (DSS)
 - Adult Ed
 - Academic Senate
 - Cooperative Agencies Resources for Education (CARE)
- The following programs will see base increases as estimated below: (Note that EOPS, DSPS and CARE will receive augmentations of the COLA in addition to the projected annual on-going increases).

EOPS	\$ 447,480
DSPS	\$ 439,560
Financial Aid Administration	\$ 96,360
Basic Need Centers	\$ 132,000
Cooperative Agencies Resources for Education (CARE)	\$ 132,000
MESA	\$ 339,240
Rising Scholars	\$ 198,000
Student Rapid Rehousing	\$ 132,000
Classified Employee Summer Assistance	\$ 132,000
EEOP Best Practices	\$ 132,000

- Changes from current funding amounts for:
 - Student Equity and Achievement Program – 5%
 - Strong Workforce – no change
- COVID-19 HEERF relief funds will be fully expended in the current year with no carry-forward.
- The one-time funds in the current budget along with the base augmentations and the largest COLA in over 40 years provide an opportunity for Southwestern to regrow enrollments and stabilize funding prior to FY 24-25.

Affordable Student Housing

In addition to the one-time funds mentioned above, the District was awarded \$618,000 for planning activities associated with the potential to provide affordable student housing in South County. A total of 70 colleges received planning grants; only two colleges received a higher award than Southwestern. The Budget Act also increases the construction funds for housing so that the funds awarded from last year’s applications are replaced and there is still \$1 billion available for future construction awards. Details about the application process for construction funds have not yet been released. Once available, Southwestern intends to apply for funds to construct affordable student housing.

Unrestricted General Fund Revenue and Expenses

Total Unrestricted Revenues

The District receives revenue from numerous sources other than State apportionment. Revenues are categorized into fund groups as defined by the CCC Budget and Accounting Manual. The main fund group is the General Fund which is used to account for transactions that cover the full scope of District operations. The General Fund is divided into two subgroups: Unrestricted General Fund and Restricted General Fund.

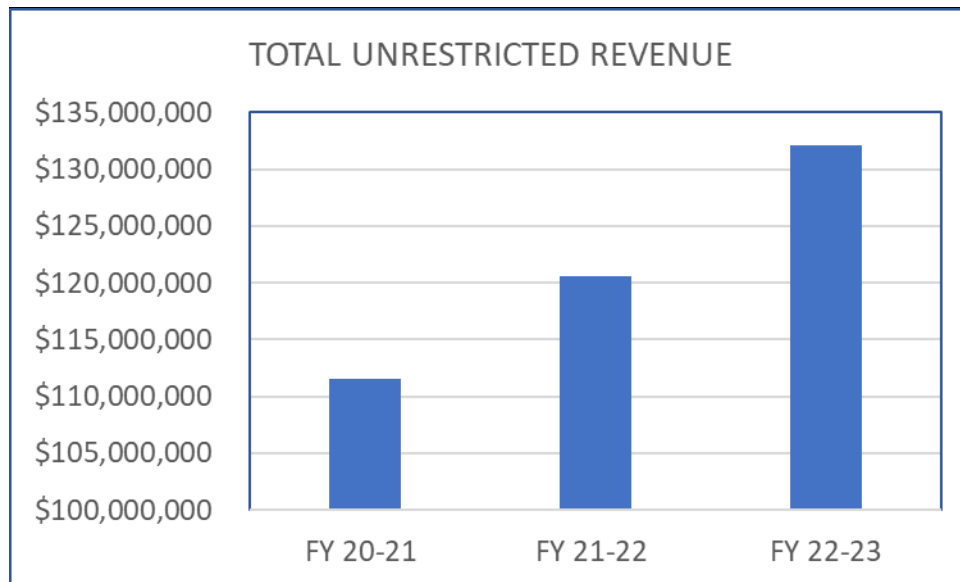
The Unrestricted General Fund is used to account for resources available for the general purposes of District operations and support of its educational programs. Over 90% of the District’s total unrestricted general fund revenue is generated from SCFF funding. The FY 22-23 Budget projects total unrestricted revenues at \$132 million. Of this amount, \$120 million is apportioned based on the SCFF (discussed next section). Non-SCFF unrestricted revenue sources are presented in Table 8.

Table 8: Non-SCFF Unrestricted Revenue Sources

OTHER REVENUE	
Other Revenue	
Federal	\$ 86,600
State	
Lottery	2,535,600
Full-Time Faculty Hiring	2,045,149
Mandated Cost Reimbursement	580,767
On Behalf Pass-through	4,257,765
Other State Revenue	850,000
Local	
Interest Revenue	250,000
Non-Resident Tuition	1,200,000
Student Course Material Fees	119,708
Other Local Revenue	150,002
Total Other Revenue	\$ 12,075,591

Total unrestricted revenues have trended upward in recent years as presented in Chart 1. Note that FY 21-22 revenues are unaudited and FY 21-22 are budgeted.

Chart 1: Unrestricted General Fund Revenue Trend



Student Centered Funding Formula Revenue

Enrollments and the COVID Impact

Enrollments have been declining across the state since the COVID Pandemic and Southwestern has not been impervious to this trend. However, re-engagement and outreach efforts are successfully rebuilding enrollments and the District plans to continue investing in these efforts. In FY 20-21, the first full year after the Pandemic started, Southwestern's FTES declined 6.4% compared to the previous year. In FY 21-22, the second full year of the health emergency, FTES declined 10.5% compared to the prior year.

The FY 22-23 year over year enrollment numbers indicate that the downward trend has begun to turn around. At this writing there are fewer than 25 days before the beginning of the new academic year. With enrollments still on-going, year over year results are trending slightly upward. These numbers are cause for optimism, especially when compared to the sharp decline from last year at this same time.

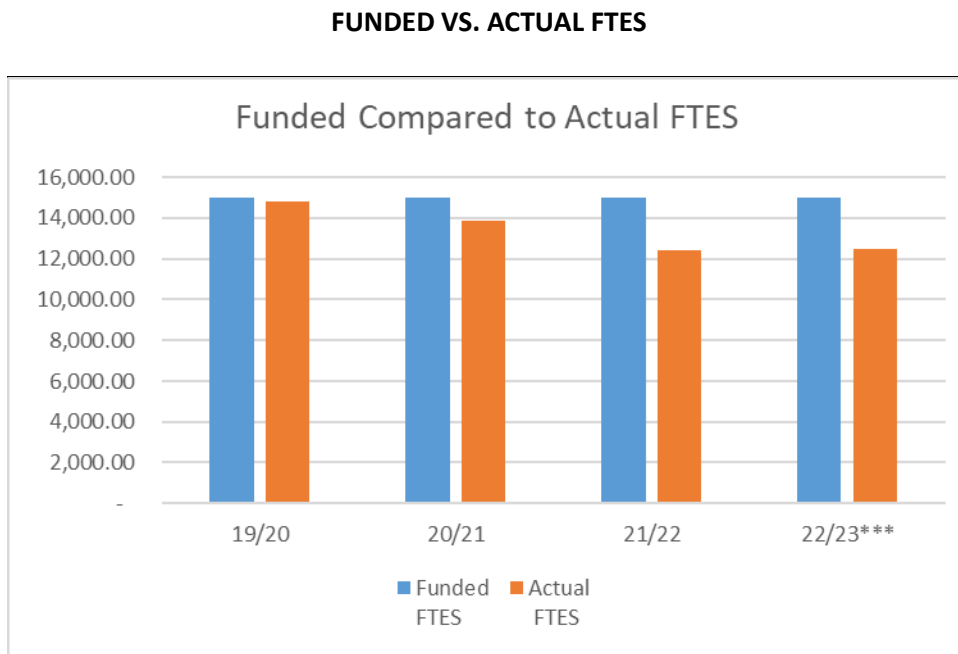
Emergency Conditions Allowance

There has not been a significant impact to the District's funding from these declines due to various funding protections (Hold Harmless, Emergency Conditions Allowance, Stability Funding) and the methodology used to calculate revenue from Credit FTES.

Under the COVID Emergency Conditions Allowance, enrollment was frozen at the number of FTES reported at Census date 2020. Therefore spring 2020 enrollment declines were not captured. Beginning in FY 20-21 and continuing through FY 22-22, the District will continue to be funded at the 2020 Census level per the Emergency Conditions Allowance.

Another consideration is the 3-year averaging that is routinely performed on credit FTES. The averaging is intended to smooth out undulations in enrollments such that the fiscal impact of declines and/or increases in enrollment is phased in over a 3-year period. This means that districts are not paid for the actual FTES of a given year, rather for a 3-year average of credit FTES. The difference between actual FTES and funded FTES is displayed in Chart 2.

Chart 2: Difference Between Funded FTES and Actual FTES



***FY 22-23 projected

SCFF Revenue Projections for FY 22-23 and Beyond

Based on the FTES projections and the 3-year averaging method, the projected distribution by SCFF element for Southwestern in the FY 22-23 Adoption Budget is displayed in Table 9 below.

Table 9: Student Centered Funding Formula Revenue Projections

SCFF REVENUE PROJECTIONS FY 22-23		
Institutional Effectiveness (Basic Allocation)	\$ 13,567,406	11.30%
Student Access (FTES)	71,585,330	60%
Supplemental Allocation/Student Equity	22,924,539	19.10%
Student Success Allocation	11,944,703	10%
Total SCFF Apportionment	\$ 120,021,978	100.00%

Table 10 contains a multi-year projection of SCFF revenue.

Table 10: Multi-year Projection of SCFF Revenue

SCFF REVENUE PROJECTIONS FY 22-23							
	Hold Harmless	SCFF	Stability	SCFF	Stability	SCFF	SCFF
	ECA	ECA	ECA	ECA			
	Opt In	Opt In	Opt In	Opt In		FLOOR YEAR	
COLA=>>	3.26%	0.00%	5.07%	6.56%	4.00%	3.50%	3.50%
Total Computational Revenue (TCR)	19-20	20-21	21-22	22-23	23-24	24-25	25-26
I. Base Allocation (FTES + Basic Allocation)	66,810,329	69,362,125	73,565,366	85,152,736	86,928,784	89,929,918	92,239,448
II. Supplemental Allocation	21,247,524	22,035,312	20,382,450	22,924,539	24,804,717	26,186,339	27,644,919
III. Student Success Allocation	8,351,874	9,169,195	10,246,298	11,944,703	12,784,466	13,408,932	14,297,349
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	96,409,727	100,566,632	104,194,114	120,021,978	124,517,967	129,525,189	134,181,716
Stability: 2020-21 SCFF Calculated Revenue + COLA (B)			105,665,360	111,028,962	124,822,857	126,463,161	131,546,872
Hold Harmless Revenue/Floor of 24-25(C)	98,223,604	98,223,604	103,203,541	112,597,008	117,100,888	121,199,419	127,098,427
Stability Protection Adjustment		-	1,471,246		304,890	-	-
Hold Harmless Protection Adjustment	1,813,877	-	-	-	-	-	-
2021-22 TCR (Max of A, B, or C)	98,223,604	100,566,632	105,665,360	120,021,978	124,517,967	129,525,189	134,181,716
Enrollment Growth Assumptions							
				22/23 FTES	23/24 FTES	24/25 FTES	25/26 FTES
				0%	4%	5%	2%
				Supplemental	Supplemental	Supplemental	Supplemental
				0%	2%	2%	2%
				Success	Success	Success	Success
				0%	2%	2%	5%

Unrestricted General Fund Expenses

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

Table 11: FY 22-23 Adoption Budget Unrestricted General Fund Expenditures

UNRESTRICTED GENERAL FUND EXPENDITURES	
Expenses	
Salaries	\$ 75,837,911
Employee Benefits	33,560,433
Vacant Positions - Savings	(2,250,000)
SERP Premiums	3,000,000
Total Personnel Expenses	\$ 110,148,344
Supplies and Materials	\$ 2,257,389
Other Operating Expenses and Services	12,163,173
Capital Outlay	24,000
Other Outgo and Transfers Out	4,027,458
Total Other Expenses	18,472,019
Total Expenses	\$ 128,620,363

Personnel

Personnel expenses are projected at \$110.1 million or approximately 85.5% of the total projected District unrestricted general fund expenses of \$128.6 million. Personnel costs include full-time and part-time faculty, full-time and part-time classified employees, hourly contingent workers, administration and their related benefit costs and Supplemental Retirement Premiums. Benefit costs include statutory benefits, health and welfare, and retirement benefits for current employees; and retiree health benefits costs.

There are many vacant positions included in the Budget. Transitional vacancies are the result of changes in personnel due to retirements, separations, and new positions that were added to support instruction, student services and District operations. These positions are, or will soon be, in recruitment. Many of these positions will have been filled by the time this book is published. The cost of these vacant positions is included in the Adopted Budget and then adjusted by the projected savings of \$2.25 million.

Benefits

Budgeted benefits of \$36.5 million include \$3 million in premiums associated with two recent Early Retirement Incentive Opportunities – FY 18-19 and FY 20-21. Premiums are paid over a 5-year term. Benefits have become a growing component of the personnel budget. PERS and STRS employer benefit costs are estimated to increase with contribution rates in the future. In 2010 contribution rates for both plans were below 10%. These increases will sharply exacerbate rising personnel costs.

Table 12: PERS and STRS Rates

CALPERS AND CALSTRS RATES					
Factor	2018-19	2019-20	2020-21	2021-22	2022-23
Public Employees' Retirement System (CalPERS) employer contribution rates	19.72%	22.67%	20.70%	22.91%	25.37%
State Teachers' Retirement System (CalSTRS) employer contribution rates	16.28%	17.10%	16.15%	16.92%	19.10%

In addition to the cost of State retirement plans, the District pays other statutory and discretionary benefits, including health insurance, workers' compensation insurance, unemployment taxes, etc. The average payroll benefit burden for a contract employee is 43% not including paid sick days nor vacation time. To put this in other terms, it costs the District \$110 million to compensate staff \$77 million in salaries.

Unrestricted General Fund Balance

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

The Chancellor's Office's primary focus in determining fiscal health and sound fiscal management is the unrestricted general fund. The Chancellor's Office is specifically interested in the unrestricted general fund balance as a percentage of all general fund unrestricted expenditures. The Chancellor recommends that district's adopt formal policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of total general fund operating expenditures. Doing so is aligned with *Budgeting Best Practices* (<https://www.gfoa.org/best-practices/budgeting>) published by the Government Finance Officers Association (GFOA). For SCCD this would be between 15 and 17%.

Unrestricted general fund reserves 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 the local fund balance requirement.

The unrestricted general fund ending balance in the Adoption Budget is \$30 million. Of this amount, \$20.6 million is committed for economic uncertainties and \$4.1 million to provide for the District’s liability associated with employee compensated absences.

Table 13: Unrestricted General Fund Summary

UNRESTRICTED GENERAL FUND SUMMARY	
Unrestricted General Fund 11	FY 22-23 Adoption Budget
Beginning Fund Balance	\$ 26,567,961
Excess (Deficit)	3,477,206
Ending Fund Balance	<u>\$ 30,045,167</u>
Ending Fund Balance	\$ 30,045,167
Assigned for Full-Time Faculty Hiring	
Committed for Compensated Absences	(4,132,241)
Committed for Economic Uncertainty (Governing Board Reserve)	(20,579,258)
Remaining Fund Balance	<u><u>\$ 5,333,667</u></u>

Unrestricted General Fund Net Budget

The District’s Adoption Budget for FY 22-23 includes a spending plan that is \$3.5 million less than projected revenues. Through the continuing prudent spending at all levels the District will remain fiscally sound and able to support student demand. However, the coming years will require careful planning and an ongoing commitment to restrain expenditures in alignment with realistic revenue projections. The District will continue to monitor and strengthen enrollment, provide access to local high school students, and adapt to the ever-changing educational needs of our students and the community.

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

Total restricted general fund revenues are budgeted at \$49.7 million. Restricted funds generated through Federal sources total \$6.3 million. Funds generated through State sources total \$38.7 million, and funds generated through local sources and transfers total \$4.7 million. Funds transferred in represent unrestricted general funds that support Parking Services, the Foundation and other minor subsidies.

Table 14: Restricted General Fund Revenue FY 22-23

RESTRICTED GENERAL FUND REVENUE	
General Restricted Fund 12	FY 22-23 Adoption Budget
Revenue	
Federal	\$ 6,307,458
State	38,704,240
Local	2,455,800
Transfers In	2,233,035
Total Revenue	\$ 49,700,533

Restricted General Fund Expenses

Total projected restricted general fund expenses are \$49.7 million. Personnel expenses are estimated to make up approximately 42% or \$21 million. Personnel costs include full-time and part-time faculty, full-time and part-time classified employees, hourly contingent workers, and administration and their related benefit costs. Benefit costs include statutory benefits, health and welfare, and retirement benefits.

Other expenses make up 58% or \$28.7 million of the total projected restricted general revenue and expenses. These expenses are further broken down into similar components identified within the restricted general fund description which include supplies, operating expenses, books and equipment, and other payments to students.

Table 15: Restricted General Fund Expenses FY 22-23

RESTRICTED GENERAL FUND EXPENSES	
General Restricted Fund 12	FY 22-23 Adoption Budget
Expenses	
Salaries	\$ 15,725,687
Employee Benefits	5,268,154
Total Personnel Expenses	\$ 20,993,841
Supplies, Materials, and Other	\$ 5,014,988
Services and Operating Expenditures	20,383,669
Capital Outlay	607,334
Other Outgoing	2,700,701
Total Other Expenses	\$ 28,706,692
Total Expenses	\$ 49,700,533
Excess (Deficit)	\$ -

Enterprise Funds

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

- Bookstore fund which contains the revenues and expenses derived from the operations of the College bookstore.
- Cafeteria fund is designated to encompass the revenues and expenses derived from the operations of the Cafeteria, Tradewinds Café, Concessions, Time Out Café, and all monies from pour rights, the sale of food and beverages, and catering services.
- Civic Center fund which contains the revenues and expenses derived from the rental of District facilities.
- Jaguar Aquatics Wellness & Sports fund which contains revenues and expenses generated from the Club operations.

Capital Outlay Funds – Fund 41

Capital Outlay funds reflect the financial resources allocated for the purchase, construction, modernization, and scheduled maintenance of large capital outlay projects. Capital Outlay funds accounted for within Fund 41 include State Scheduled Maintenance Funds, Proposition 39 Clean Energy Funds, Program Review and Redevelopment Agency Funds allocated to facilities maintenance and improvements. A listing of the specific projects related to each fund can be found in the Financial

Analysis and Comparison Sheets section of this document. Funds that are listed as unallocated have not been designated as of the approval of the Budget. The College will utilize its planning documents and processes to prioritize the allocation of these funds.

General Obligation Bond Funds

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

Proposition R

Measure R, a \$389 Million Proposition 39 ad valorem general obligation bond, was approved by area voters in 2008. The District has issued all of these bonds. 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 Vision Plan (FVP), which have been funded, are listed in the Financial Analysis and Comparison Sheets section of this document.

Proposition Z

Measure Z, a \$400 Million Proposition 39 ad valorem general obligation bond, was approved by area voters in 2016. The District has issued all of these bonds. 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 FVP, which have been funded, are listed in the Financial Analysis and Comparison Sheets section of this document. A brief description of some of the major projects being funded by bond proceeds in the budget year is provided in Appendix G.

Associated Student Organization Trust

The Associated Students Trust Fund is used to account for monies held in trust by the District for Associated Student Organization (ASO). Revenues are mainly derived from the sale of student activity cards and the proceeds are used to support students and the operational costs of the ASO.

Student Center Fee

The Student Body Center Fee Trust Fund is used to account for funds collected by the District from students to finance, construct, enlarge, remodel, refurbish, and operate the District's student center. Students are charged \$1 per credit hour; the fee does not exceed \$10 per student per fiscal year. The fee may be implemented only if approved by two-thirds of the students voting in a valid election for this purpose.

Student Representation Fee

The Student Representation Fee Fund is used to account for funds collected by the District from students as required by Education Code. Students are charged \$2 at the time of registration to provide support for governmental affairs representatives of local or statewide student body associations who

may be stating their positions and viewpoints before government offices and agencies. One dollar of every \$2 fee collected shall be expended to establish and support the operations of the Student Senate for California Community Colleges (SSCCC) and the remaining \$1 shall be used to support the local Student Body Association (SBA).

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 four years.

Student Success and Completion Grant Funds

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

Other Post-Employment Benefits

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

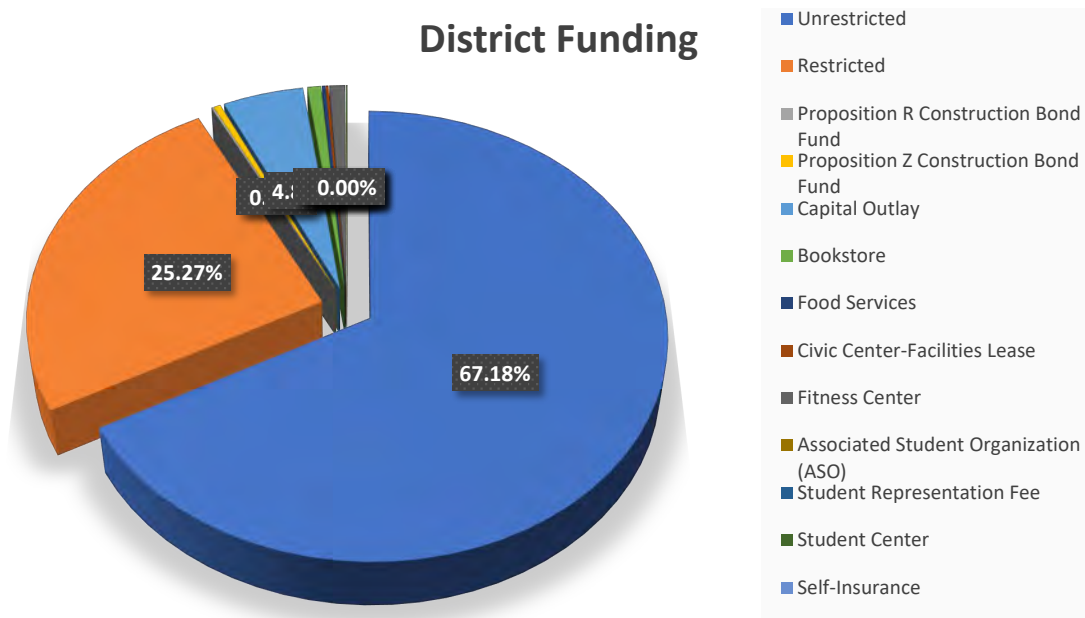
Accounting principles provide that the cost of retiree benefits should be “accrued” over employees’ working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public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

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

Financial Analysis and Comparison Sheets

**Southwestern Community College District
FY 2022-2023 Adoption Budget
All District Funds**

	FY 22-23 Tentative Budget All Funds	FY 22-23 Adoption Budget All Funds
General Fund:		
Unrestricted	\$ 127,822,019	\$ 132,097,569
Restricted	35,618,976	49,700,533
Total General Fund	\$ 163,440,995	\$ 181,798,102
Other Funds:		
Proposition R Construction Bond Fund	\$ 225,000	\$ 250,000
Proposition Z Construction Bond Fund	1,000,000	800,000
Capital Outlay	20,286,430	9,452,654
Enterprise Funds		
Bookstore	3,152,000	1,602,000
Food Services	589,300	407,300
Civic Center-Facilities Leasing	325,000	325,000
Fitness Center	1,844,000	1,844,000
Student Center	3,072	149,200
Student Representation Fee	7,576	10,000
Associated Student Organization (ASO)	330,000	300,000
Self-Insurance	-	3,600
Total Other Funds	\$ 27,762,378	\$ 15,143,754
Total Budgeted Revenue	\$ 191,203,373	\$ 196,941,856



Southwestern Community College District
FY 2022-2023 Adoption Budget
Fund Summary

	FY 22-23 Unrestricted Fund 11	FY 22-23 Restricted Fund 12	FY 22-23 Total Fund 11 & 12
Revenue			
Federal	\$ 86,600	\$ 6,307,458	\$ 6,394,058
State	85,870,659	38,704,240	124,574,899
Local	46,140,310	2,455,800	48,596,110
Transfers In	-	2,233,035	2,233,035
Total Revenue	<u>\$ 132,097,569</u>	<u>\$ 49,700,533</u>	<u>\$ 181,798,102</u>
Expenses			
Salaries	\$ 75,837,911	\$ 15,725,687	\$ 91,563,598
Employee Benefits	36,560,433	5,268,154	41,828,587
Vacant Position Savings (Net)	(2,250,000)	-	(2,250,000)
Total Personnel Expenses	<u>\$ 110,148,344</u>	<u>\$ 20,993,841</u>	<u>\$ 131,142,185</u>
Supplies and Materials	\$ 2,257,389	\$ 5,014,988	\$ 7,272,377
Other Operating Expenses and Services	12,163,173	20,383,669	32,446,842
Capital Outlay	24,000	607,334	631,334
Transfers Out	2,233,035	-	2,233,035
Other Outgo	1,794,423	2,700,701	4,495,124
Total Other Expenses	<u>\$ 18,472,019</u>	<u>\$ 28,706,692</u>	<u>\$ 47,078,712</u>
Total Expenses	<u>\$ 128,620,363</u>	<u>\$ 49,700,533</u>	<u>\$ 178,220,896</u>
Surplus (Deficit)	<u>\$ 3,477,206</u>	<u>\$ -</u>	<u>\$ 3,477,206</u>

Southwestern Community College District
FY 2022-2023 Adoption Budget
Expenditure Detail

Object	Description	FY 22-23		FY 22-23
		Unrestricted Fund 11	Restricted Fund 12	Total Fund 11 & 12
511	Instructional Salaries	\$ 17,335,264	\$ 128,185	\$ 17,463,449
512	Non-Inst Salaries, Contract	14,483,070	3,533,340	18,016,410
513	Instructional Salaries, Other	13,503,000	169,130	13,672,130
514	Non-Inst Salaries, Other	904,940	1,160,442	2,065,382
	Academic Salaries	\$ 46,226,273	\$ 4,991,097	\$ 51,217,370
521	Non-Inst Salaries, Full-time	\$ 25,041,656	\$ 8,705,635	\$ 33,747,291
522	Instructional Salaries	2,724,293	-	2,724,293
523	Non-Inst Salaries, Other	686,841	1,446,816	2,133,657
524	Instructional Aides	1,158,847	582,139	1,740,986
	Non-Academic Salaries	\$ 29,611,638	\$ 10,734,590	\$ 40,346,228
	Vacant Position Savings (Net)	\$ (2,250,000)	\$ -	\$ (2,250,000)
530	Benefits	\$ 33,560,433	\$ 5,268,154	\$ 38,828,587
534	SERP Premium	3,000,000	-	3,000,000
	Employee Benefits	\$ 36,560,433	\$ 5,268,154	\$ 41,828,587
				\$ -
	Total Personnel	\$ 110,148,344	\$ 20,993,841	\$ 131,142,185
541	Text Books, First-aid and Software	\$ 240,607	\$ 135,019	\$ 375,625
542	Books and Manuals	776	61,249	62,025
543	Instructional Supplies	345,164	2,352,274	2,697,438
544	Non-Instructional Supplies	1,670,842	2,463,447	4,134,289
545	Repair Supplies and Cash Short	-	3,000	3,000
	Supplies and Materials	\$ 2,257,389	\$ 5,014,988	\$ 7,272,377
551	Contract Services	\$ 2,181,047	\$ 17,328,580	\$ 19,509,627
552	Travel and Business Related	998,265	1,736,725	2,734,990
553	Dues and Memberships	249,479	12,095	261,574
554	Insurance	689,250	56,000	745,250
555	Utilities	3,028,577	19,250	3,047,827
556	Maintenance Contracts	3,424,928	893,982	4,318,910
557	Audit, Legal and Election	1,225,000	157,000	1,382,000
558	Bank Fees and Postage	366,627	3,320	369,947
559	Indirect Expenses	-	176,717	176,717
	Other Operating Expenses and Services	\$ 12,163,173	\$ 20,383,669	\$ 32,546,842
561	Sites and Improvements	\$ -	\$ -	\$ -
563	Library Books	-	55,000	55,000
564	Equipment	24,000	552,334	576,334
	Capital Outlay	\$ 24,000	\$ 607,334	\$ 631,334
573	Transfers Out	\$ 2,233,035	\$ -	\$ 2,233,035
575	Other Outgo-Grants and Waivers	1,000	3,000	4,000
576	Other Outgo-Student Aid	219,700	2,697,701	2,917,401
579	Other Outgo-Contingency	1,573,723	-	1,573,723
	Other Outgo	\$ 4,027,458	\$ 2,700,701	\$ 6,728,159
				-
	Total Other Expenses	\$ 18,472,019	\$ 28,706,692	\$ 47,178,712
	Total Expenses	\$ 128,620,363	\$ 49,700,533	\$ 178,320,896

**Southwestern Community College District
FY 2022-2023 Adoption Budget
Transfers & Other Outgo**

Transfers and Other Outgo	FY 22-23 Adoption Budget
SWC Foundation	
Salaries	\$ 367,205
Benefits	169,084
Non-Personnel	64,846
Total for Foundation	\$ 601,135
SWC Campus Police	
Supplemental Revenue	\$ 1,530,000
Total for Campus Police	\$ 1,530,000
Enterprise Services	
Salaries	\$ 61,900
Benefits	30,000
Non-Personnel	10,000
Total for Enterprise Services	\$ 101,900
Total Transfer Out	\$ 2,233,035
Other Outgo	
VP of Business and Financial Affairs	\$ 100,000
One-time Allocations	921,760
President Contingency	551,963
Student Aid	1,000
Grants and Waivers	219,700
Total Other Outgoing	\$ 1,794,423
Total Transfers Out & Other Outgoing	\$ 4,027,458

**Southwestern Community College District
FY 2022-2023 Adoption Budget
General Fund Summary**

Unrestricted General Fund 11	FY 19-20 Audited Actuals	FY 20-21 Audited Actuals	FY 21-22 Projected Actuals	FY 22-23 Tentative Budget	FY 22-23 Adoption Budget
Revenue					
Federal	\$ 132,092	\$ 25,000	\$ 30,091	\$ 86,600	\$ 86,600
State	68,775,253	71,638,381	81,624,318	81,712,492	85,870,659
Local	39,085,048	39,938,377	41,412,167	46,022,927	46,140,310
Total Revenue	<u>\$ 107,992,393</u>	<u>\$ 111,601,758</u>	<u>\$ 123,066,576</u>	<u>\$ 127,822,019</u>	<u>\$ 132,097,569</u>
Expenses					
Salaries	\$ 71,024,416	\$ 63,066,783	\$ 74,490,753	\$ 77,156,925	\$ 75,837,911
Employee Benefits	25,622,796	29,244,741	30,706,636	33,037,051	33,560,433
Vacant Positions - Savings	-	-	-	(2,000,000)	(2,250,000)
SERP Premiums	1,166,810	1,746,164	1,892,211	1,499,540	3,000,000
Total Personnel Expenses	<u>\$ 97,814,022</u>	<u>\$ 94,057,688</u>	<u>\$ 107,089,600</u>	<u>\$ 109,693,516</u>	<u>\$ 110,148,344</u>
Supplies and Materials	\$ 1,308,124	\$ 1,676,369	\$ 1,660,778	\$ 1,910,665	\$ 2,257,389
Other Operating Expenses and Services	9,593,124	8,550,732	9,399,984	8,975,446	12,163,173
Capital Outlay	87,224	237,346	107,850	-	24,000
Other Outgo and Transfers Out	2,230,268	932,501	1,233,231	2,973,198	4,027,458
Total Other Expenses	<u>13,218,740</u>	<u>11,396,948</u>	<u>12,401,843</u>	<u>13,859,309</u>	<u>18,472,019</u>
Total Expenses	<u>\$ 111,032,762</u>	<u>\$ 105,454,636</u>	<u>\$ 119,491,443</u>	<u>\$ 123,552,825</u>	<u>\$ 128,620,363</u>
Excess (Deficit)	<u>\$ (3,040,369)</u>	<u>\$ 6,147,122</u>	<u>\$ 3,575,133</u>	<u>\$ 4,269,194</u>	<u>\$ 3,477,206</u>
Beginning Fund Balance	\$ 19,885,900	\$ 16,845,706	\$ 22,992,828	\$ 26,455,540	\$ 26,567,961
Excess (Deficit)	(3,040,369)	6,147,122	3,575,133	4,269,194	3,477,206
Ending Fund Balance	<u>\$ 16,845,531</u>	<u>\$ 22,992,828</u>	<u>\$ 26,567,961</u>	<u>\$ 30,724,734</u>	<u>\$ 30,045,167</u>
Ending Fund Balance	\$ 16,845,531	\$ 22,992,828	\$ 26,567,961	\$ 30,724,734	\$ 30,045,167
Assigned for Full-Time Faculty Hiring			(3,297,298)		
Committed for Compensated Absences	-	(4,132,241)	(4,132,241)	(4,132,241)	(4,132,241)
Committed for Economic Uncertainty (Governing Board Reserve)	(7,772,293)	(7,381,825)	(19,118,631)	(19,768,452)	(20,579,258)
Remaining Fund Balance	<u>\$ 9,073,238</u>	<u>\$ 11,478,762</u>	<u>\$ 19,791</u>	<u>\$ 6,824,041</u>	<u>\$ 5,333,667</u>
Governing Board Reserve as % of Total Expenses	7%	7%	16%	16%	16%
Uncommitted Fund Balance as % of Total Expenses	8%	11%	0%	6%	4%
Personnel Costs as a % of Total Expenses	88%	89%	90%	89%	86%

**Southwestern Community College District
FY 2022-2023 Adoption Budget
Restricted Fund Summary**

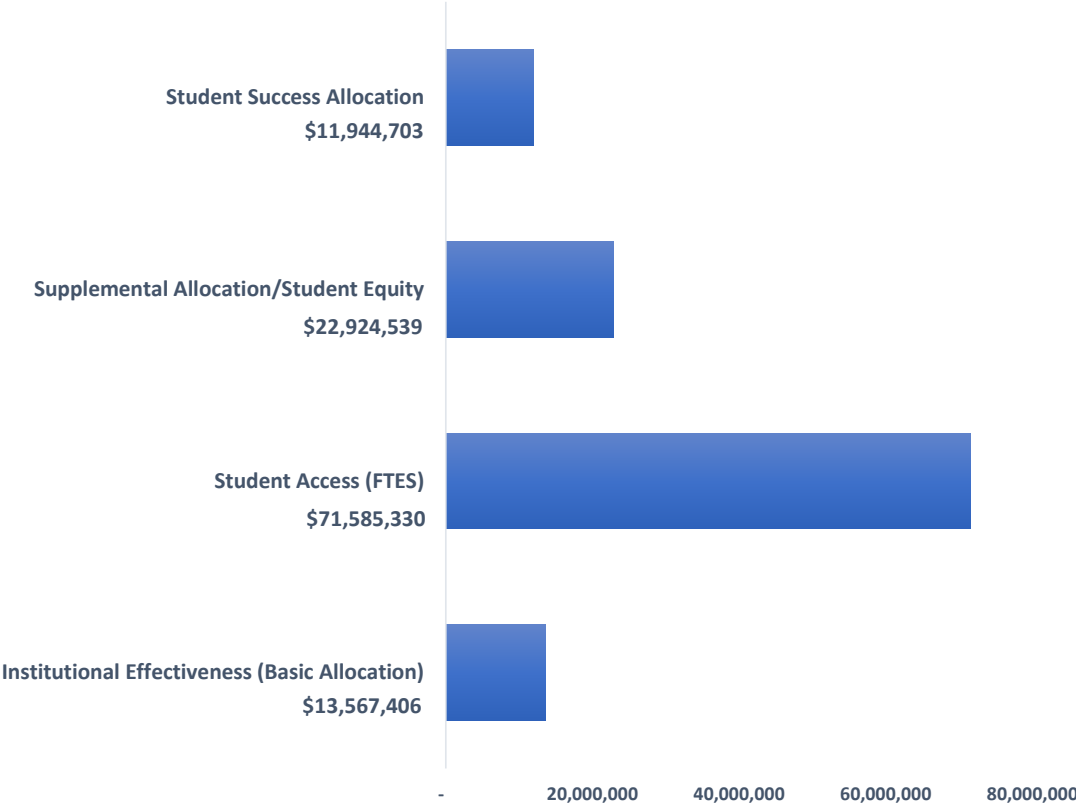
Restricted Fund 12	FY 19-20 Audited Actuals	FY 20-21 Audited Actuals	FY 21-22 Projected Actuals	FY 22-23 Tentative Budget	FY 22-23 Adoption Budget
Revenue					
Federal	\$ 6,023,807	\$ 17,968,183	\$ 24,696,246	\$ 5,973,787	\$ 6,307,458
State	21,610,094	21,156,148	60,523,941	25,086,354	38,704,240
Local	3,661,886	1,738,960	2,604,500	2,455,800	2,455,800
Transfers In	-	-	-	2,103,035	2,233,035
Total Revenue	<u>\$ 31,295,787</u>	<u>\$ 40,863,291</u>	<u>\$ 87,824,687</u>	<u>\$ 35,618,976</u>	<u>\$ 49,700,533</u>
Expenses					
Salaries	\$ 16,418,254	\$ 17,460,500	\$ 17,364,375	\$ 10,245,525	\$ 15,725,687
Employee Benefits	5,304,500	5,715,081	6,154,546	3,366,369	5,268,154
Total Personnel Expenses	<u>\$ 21,722,754</u>	<u>\$ 23,175,581</u>	<u>\$ 23,518,921</u>	<u>\$ 13,611,894</u>	<u>\$ 20,993,841</u>
Supplies, Materials, and Other	\$ 2,022,517	\$ 2,286,232	\$ 3,983,326	\$ 3,164,458	\$ 5,014,988
Services and Operating Expenditures	5,605,551	7,646,301	20,451,493	16,544,237	20,383,669
Capital Outlay	483,309	459,973	1,270,037	146,850	607,334
Other Outgoing	1,663,328	-	29,497,322	2,151,537	2,700,701
Total Other Expenses	<u>\$ 9,774,705</u>	<u>\$ 10,392,506</u>	<u>\$ -</u>	<u>\$ 22,007,082</u>	<u>\$ 28,706,692</u>
Total Expenses	<u>\$ 31,497,459</u>	<u>\$ 33,568,087</u>	<u>\$ 55,202,178</u>	<u>\$ 35,618,976</u>	<u>\$ 49,700,533</u>
Excess (Deficit)	<u>\$ (201,672)</u>	<u>\$ 7,295,204</u>	<u>\$ 32,622,509</u>	<u>\$ -</u>	<u>\$ -</u>

**Southwestern Community College District
FY 2022-2023 Adoption Budget
General Fund Revenue**

General Fund 11	FY 19-20 Audited Actuals	FY 20-21 Audited Actuals	FY 21-22 Projected Actuals	FY 22-23 Tentative Budget	FY 22-23 Adoption Budget
Student Centered Funding Formula					
State Apportionment					
Basic Allocation					
Single College District - Medium	\$ 5,394,006	\$ 5,394,006	\$ 5,667,482	\$ 6,667,858	\$ 7,752,804
State Approved Centers - 3 Centers	4,045,503	4,045,503	4,250,610	5,463,392	5,814,602
Total Basic Allocation	\$ 9,439,509	\$ 9,439,509	\$ 9,918,092	\$ 12,131,250	\$ 13,567,406
FTES					
Credit FTES	\$ 55,679,023	\$ 58,230,819	\$ 61,869,705	\$ 68,648,798	\$ 69,586,063
Regular Non-Credit CDCP	285,707	285,707	300,192	616,102	337,632
Non-Credit FTES	166,564	166,564	175,008	484,283	196,835
Special Admit	1,065,358	1,065,358	1,119,371	1,578,697	1,258,979
Incarcerated Credit	174,168	174,168	182,998	192,698	205,821
Total FTES	57,370,820	59,922,616	\$ 63,647,274	\$ 71,520,578	\$ 71,585,330
Total Base Allocation (Basic + FTES)	\$ 66,810,329	\$ 69,362,125	\$ 73,565,366	\$ 83,651,828	\$ 85,152,736
Supplemental Allocation/Student Equity	21,247,524	22,035,312	20,382,450	21,468,835	22,924,539
Student Success Allocation	8,351,874	9,169,195	10,246,298	10,792,426	11,944,703
Stability/Hold Harmless Protection	1,813,877	-	1,471,246	-	-
Total Computational Revenue (TCR)	\$ 98,223,604	\$ 100,566,632	\$ 105,665,360	\$ 115,913,089	\$ 120,021,978
PY Re-Calc / (Deficit Factor)	\$ (933,277)	\$ (768,459)	\$ 4,089,977		
Total Apportionment Revenue	\$ 97,290,327	\$ 99,798,173	\$ 109,755,337	\$ 115,913,089	\$ 120,021,978
Other Revenue					
Federal	\$ 132,092	\$ 25,000	\$ 30,091	\$ 86,600	\$ 86,600
State					
Lottery	2,520,299	2,755,688	2,367,575	2,400,000	2,535,600
Full-Time Faculty Hiring	591,549	591,549	1,957,091	2,045,149	2,045,149
Mandated Cost Reimbursement	443,863	428,015	445,482	549,708	580,767
On Behalf Pass-through	3,225,480	3,870,695	4,257,765	4,257,765	4,257,765
Other State Revenue	431,921	618,744	720,802	850,000	850,000
Local					
Interest Revenue	624,568	251,354	300,000	250,000	250,000
Non-Resident Tuition	1,297,701	1,175,249	1,120,329	1,200,000	1,200,000
Student Course Material Fees	91,554	87,291	96,596	119,708	119,708
Other Local Revenue	1,343,039	2,000,000	2,015,508	150,000	150,002
Total Other Revenue	\$ 10,702,066	\$ 11,803,585	\$ 13,311,239	\$ 11,908,930	\$ 12,075,591
Total Unrestricted Revenue	\$ 107,992,393	\$ 111,601,758	\$ 123,066,576	\$ 127,822,019	\$ 132,097,569

**Southwestern Community College District
FY 2022-2023 Adoption Budget
SCFF Graph**

FY 2022-23 Student Centered Funding Allocation Projection



Southwestern Community College District
FY 2022-2023 Adoption Budget
Proposition R

Proposition R Fund 35	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23
	Audited	Audited	Unaudited	Tentative	Adoption
	Actuals	Actuals	Actuals	Budget	Budget
9720 Beginning Fund Balance	\$ 4,693,495	\$ 24,868	\$ 25,253,967	\$ 69,696,106	\$ 69,696,106
Income					
Interest	\$ 30,012	\$ 312,627	\$ 278,071	\$ 225,000	\$ 250,000
Total Income	<u>\$ 30,012</u>	<u>\$ 312,627</u>	<u>\$ 278,071</u>	<u>\$ 225,000</u>	<u>\$ 250,000</u>
Expenses					
2000 Construction Hourly Salaries	\$ 3,529	\$ -	\$ -	\$ -	\$ -
3000 Construction Benefits	378	-	-	-	-
4000 Supplies	4,694,732	-	1,501	-	-
5000 Operations	-	-	1,497,929	-	-
6000 Capital Outlay/Renovation	-	(3,500)	27,814,082	69,921,106	69,946,106
7000 Transfers Out	-	-	-	-	-
Debt Service - Interest and Other	-	178,278	142,420	-	-
Total Expenses	<u>\$ 4,698,639</u>	<u>\$ 174,778</u>	<u>\$ 29,455,932</u>	<u>\$ 69,921,106</u>	<u>\$ 69,946,106</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (4,668,627)</u>	<u>\$ 137,849</u>	<u>\$ (29,177,861)</u>	<u>\$ (69,696,106)</u>	<u>\$ (69,696,106)</u>
Other Financing Sources					
Proceeds from Sale of Bonds	\$ -	\$ 25,091,250	\$ 73,620,000	\$ -	\$ -
Total Other Financing Sources	<u>\$ -</u>	<u>\$ 25,091,250</u>	<u>\$ 73,620,000</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ (4,668,627)</u>	<u>\$ 25,229,099</u>	<u>\$ 44,442,139</u>	<u>\$ (69,696,106)</u>	<u>\$ (69,696,106)</u>
Fund Balances, End of Year	<u><u>\$ 24,868</u></u>	<u><u>\$ 25,253,967</u></u>	<u><u>\$ 69,696,106</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Southwestern Community College District
FY 2022-2023 Adoption Budget
Proposition Z

Proposition Z Fund 42	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23
	Audited	Audited	Unaudited	Tentative	Adoption
	Actuals	Actuals	Actuals	Budget	Budget
9720 Beginning Fund Balance	\$ 121,339,173	\$ 75,192,902	\$ 98,465,157	\$ 252,586,856	\$ 252,586,856
Income					
Interest	\$ 2,103,015	\$ 1,099,568	\$ 790,793	\$ 1,000,000	\$ 800,000
Total Income	<u>\$ 2,103,015</u>	<u>\$ 1,099,568</u>	<u>\$ 790,793</u>	<u>\$ 1,000,000</u>	<u>\$ 800,000</u>
Expenses					
2000 Construction Hourly Salaries	\$ 54,309	\$ 258,616	\$ 257,505	\$ -	\$ -
3000 Construction Benefits	12,245	99,364	113,017	-	-
4000 Supplies	1,452,720	1,580,902	1,115,261	-	-
5000 Operations	13,913,511	12,764,404	10,813,884	-	-
6000 Capital Outlay/Renovation	32,816,501	38,914,227	18,016,847	253,586,856	253,386,856
7000 Transfers Out	-	-	-	-	-
Debt Service - Interest and Other	-	-	352,580	-	-
Total Expenses	<u>\$ 48,249,286</u>	<u>\$ 53,617,513</u>	<u>\$ 30,669,094</u>	<u>\$ 253,586,856</u>	<u>\$ 253,386,856</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (46,146,271)</u>	<u>\$ (52,517,945)</u>	<u>\$ (29,878,301)</u>	<u>\$ (252,586,856)</u>	<u>\$ (252,586,856)</u>
Other Financing Sources					
Proceeds from Sale of Bonds	-	75,790,200	184,000,000	-	-
Total Other Financing Sources	<u>\$ -</u>	<u>\$ 75,790,200</u>	<u>\$ 184,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ (46,146,271)</u>	<u>\$ 23,272,255</u>	<u>\$ 154,121,699</u>	<u>\$ (252,586,856)</u>	<u>\$ (252,586,856)</u>
Fund Balances, End of Year	<u><u>\$ 75,192,902</u></u>	<u><u>\$ 98,465,157</u></u>	<u><u>\$ 252,586,856</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Southwestern Community College District
 FY 2022-2023 Adoption Budget
 Proposition R & Z Projects**

Proposition Projects Fund 35 & 42	FY 22-23 Adoption Budget
Proposition Z Fund 42	
Program Management	\$ 2,334,490
Student Union	21,168,718
IT Infrastructure	441,603
Campus-Wide Trellis Repairs (CV Infrastructure)	3,223,511
Electrical Infrastructure Upgrades	6,981,270
HEC OM Auto Shop	1,822,808
Landscape Nursery Technology	20,496,427
Instructional Complex #1	61,192,148
Jaguar Village/Temp Portables	1,393,473
CV Solar Relocation/Tennis Courts	4,523,915
Baseball & Softball Upgrades	1,704,957
Sewer Line Path of Travel/ADA Path of Travel	2,754,155
Fire Alarm Upgrades	328,957
Other Bond Projects	125,020,426
Total Projects for Prop Z	\$ 253,386,856
Proposition R Fund 35	
IT Data Center	\$ 13,738,761
Operations Warehouse Relocation	31,757,564
Jaguar Village/Temp Portables	1,000,000
Transit Center Relocation	1,869,708
Other Bond Projects	21,580,073
Total Projects for Prop R	\$ 69,946,106

**Southwestern Community College District
FY 2022-2023 Adoption Budget
Capital Outlay Fund**

Capital Outlay Fund 41	FY 19-20 Audited Actuals	FY 20-21 Audited Actuals	FY 21-22 Projected Actuals	FY 22-23 Tentative Budget	FY 22-23 Adoption Budget
9720 Beginning Fund Balance	\$ 2,580,376	\$ 3,126,328	\$ 3,350,593	\$ 3,662,384	\$ 9,458,521
Revenue					
Redevelopment	\$ 591,463	\$ -	\$ -	\$ 600,000	\$ -
Other Revenue	52,670	290,478	4,755	19,686,430	20,000
Transfers In	-	-	7,063,844	-	9,432,654
Total Revenue	<u>\$ 644,133</u>	<u>\$ 290,478</u>	<u>\$ 7,068,599</u>	<u>\$ 20,286,430</u>	<u>\$ 9,452,654</u>
Expenses					
Redevelopment, Clean Energy and Scheduled Maintenance	\$ 98,181	\$ 66,213	\$ 960,671	\$ 18,911,175	\$ 18,911,175
Transfers Out	-	-	-	-	-
Total Expenses	<u>\$ 98,181</u>	<u>\$ 66,213</u>	<u>\$ 960,671</u>	<u>\$ 18,911,175</u>	<u>\$ 18,911,175</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 545,952</u>	<u>\$ 224,265</u>	<u>\$ 6,107,928</u>	<u>\$ 1,375,255</u>	<u>\$ (9,458,521)</u>
Fund Balances, End of Year	<u><u>\$ 3,126,328</u></u>	<u><u>\$ 3,350,593</u></u>	<u><u>\$ 9,458,521</u></u>	<u><u>\$ 5,037,639</u></u>	<u><u>\$ -</u></u>

**Southwestern Community College District
 FY 2022-2023 Adoption Budget
 Capital Outlay Projects**

Capital Outlay Projects Fund 41	FY 22-23 Adoption Budget
Scheduled Maintenance - Multi-Year	
Prior Year Scheduled Maintenance	\$ 181,387
Carpet and Flooring	112,513
Parking Lot C Repair	326,660
HVAC Ducting Repairs	100,545
Electrical Upgrade	2,136,759
HVAC Mechanical Upgrades and Repairs District Wide	3,103,087
Completion of CARES Projects (post CARES Funding)	300,000
HVAC Districtwide	<u>12,591,638</u>
Total	<u>\$ 18,852,589</u>
Redevelopment Funds	
ADA Access Upgrade	<u>\$ 58,586</u>
Total	<u>\$ 58,586</u>
Total Capital Outlay Projects	<u><u>\$ 18,911,175</u></u>

**Southwestern Community College District
FY 2022-2023 Adoption Budget
Enterprise Funds Summary**

	BOOKSTORE	FOOD SERVICES	CIVIC CENTER- FACILITIES LEASE	FITNESS CENTER	COMBINED
9720 Beginning Fund Balance	\$ 1,928,338	\$ 1,162,939	\$ 608,841	\$ 2,009,209	\$ 5,709,326
Revenue					
Sales and Leasing	\$ 3,120,000	\$ 588,300	\$ 325,000	\$ 1,844,000	\$ 5,877,300
Less Cost of Sales	(1,550,000)	(182,000)	-	-	(1,732,000)
Other Income	32,000	1,000	-	-	33,000
Total Revenue	\$ 1,602,000	\$ 407,300	\$ 325,000	\$ 1,844,000	\$ 4,178,300
Expenses					
2000 Classified & Student Salaries	\$ 576,111	608,226	\$ 181,449	\$ 687,019	\$ 2,052,805
3000 Employee Benefits	286,389	366,293	99,601	204,515	956,798
4000 Supplies	350,000	28,500	10,000	15,000	403,500
5000 Other Operating	390,000	43,750	17,000	123,870	574,620
Total Expenses	\$ 1,602,500	\$ 1,046,769	\$ 308,050	\$ 1,030,404	\$ 3,987,723
Operating Income (Loss)	\$ (500)	\$ (639,469)	\$ 16,950	\$ 813,596	\$ 190,577
Ending Fund Balance	\$ 1,927,838	\$ 523,470	\$ 625,791	\$ 2,822,805	\$ 5,899,903

**Southwestern Community College District
FY 2022-2023 Adoption Budget
Bookstore**

Bookstore Fund 51	FY 19-20		FY 20-21		FY 21-22		FY 22-23		FY 22-23	
	Audited		Audited		Projected		Tentative		Adoption	
	Actuals		Actuals		Actuals		Budget		Budget	
9720 Beginning Fund Balance	\$	2,432,711	\$	2,371,380	\$	2,622,936	\$	2,315,867	\$	1,928,338
Revenue										
Sales	\$	2,329,623	\$	1,573,852	\$	2,270,059	\$	3,000,000	\$	3,120,000
Less Cost of Sales		(1,164,812)		(670,662)		(1,135,030)		-		(1,550,000)
Other Income		51,321		-		16,469		152,000		32,000
Nonoperating Revenues (Expenses) *		-		2,278		(1,451,982)		-		-
Transfers In		-		-		610,718		-		-
Total Revenue	\$	1,216,133	\$	905,468	\$	310,235	\$	3,152,000	\$	1,602,000
Expenses										
2000 Classified & Student Salaries	\$	501,131	\$	447,912	\$	535,025	\$	576,111	\$	576,111
3000 Employee Benefits		172,811		190,224		226,573		286,389		286,389
4000 Supplies & Replacement		603,021		15,776		28,487		355,000		350,000
5000 Other Operating Costs		501		-		214,748		380,000		390,000
7000 Other Outgo and Transfers Out		-		-		-		-		-
Total Expenses	\$	1,277,464	\$	653,912	\$	1,004,833	\$	1,597,500	\$	1,602,500
Operating Income (Loss)	\$	(61,331)	\$	251,556	\$	(694,599)	\$	1,554,500	\$	(500)
9720 Ending Fund Balance	\$	2,371,380	\$	2,622,936	\$	1,928,338	\$	3,870,367	\$	1,927,838

* Write-off of Obsolete Inventory 6/2022

Southwestern Community College District
FY 2022-2023 Adoption Budget
Food Services

Food Services Fund 52	FY 19-20 Audited Actuals	FY 20-21 Audited Actuals	FY 21-22 Projected Actuals	FY 22-23 Tentative Budget	FY 22-23 Adoption Budget
9720 Beginning Fund Balance	\$ 397,537	\$ (137,180)	\$ 548,425	\$ 942,542	\$ 1,162,939
Revenue					
Sales & Catering	\$ 1,288,685	\$ 152	\$ 396,227	\$ 538,800	\$ 588,300
Less Cost of Sales	(658,781)	-	(261,923)	-	(182,000)
Other Revenue	93,184	108,052	9,160	50,500	1,000
Transfers In		1,498,534	1,447,318	-	-
Total Revenue & Transfers	<u>\$ 723,088</u>	<u>\$ 1,606,738</u>	<u>\$ 1,590,782</u>	<u>\$ 589,300</u>	<u>\$ 407,300</u>
Expenses					
2000 Classified & Student Salaries	\$ 807,426	\$ 568,538	\$ 672,213	\$ 608,226	\$ 608,226
3000 Employee Benefits	234,850	256,301	268,969	366,293	366,293
4000 Supplies & Replacement	52,814	92,844	15,793	28,500	28,500
5000 Other Operating Costs	132,715	3,450	19,293	268,750	43,750
7000 Transfers Out	30,000	-	-	-	-
Total Expenses	<u>\$ 1,257,805</u>	<u>\$ 921,133</u>	<u>\$ 976,268</u>	<u>\$ 1,271,769</u>	<u>\$ 1,046,769</u>
Operating Income (Loss)	<u>\$ (534,717)</u>	<u>\$ 685,605</u>	<u>\$ 614,514</u>	<u>\$ (682,469)</u>	<u>\$ (639,469)</u>
9720 Ending Fund Balance	<u>\$ (137,180)</u>	<u>\$ 548,425</u>	<u>\$ 1,162,939</u>	<u>\$ 260,073</u>	<u>\$ 523,470</u>

**Southwestern Community College District
FY 2022-2023 Adoption Budget
Civic Center-Facilities Leasing**

Civic Center-Facilities Leasing Fund 59	FY 19-20 Audited Actuals	FY 20-21 Audited Actuals	FY 21-22 Projected Actuals	FY 22-23 Tentative Budget	FY 22-23 Adoption Budget
9720 Beginning Fund Balance	\$ -	\$ 11,801	\$ 253,235	\$ 249,138	\$ 608,841
Adjustments	-	-	-	-	-
Adjusted Beginning Balance	\$ -	\$ 11,801	\$ 253,235	\$ 249,138	\$ 608,841
Revenue					
Facility Rentals and Leases	\$ 338,058	\$ 40,347	\$ 245,537	\$ 325,000	\$ 325,000
Transfers In	-	495,881	298,196	-	-
Total Revenue	\$ 338,058	\$ 536,228	\$ 543,733	\$ 325,000	\$ 325,000
Expenses					
2000 Classified & Student Salaries	\$ 205,454	\$ 89,947	\$ 103,653	\$ 181,449	\$ 181,449
3000 Benefits	76,575	50,771	38,685	99,601	99,601
4000 Supplies & Replacement	44,228	999	41,028	10,000	10,000
5000 Other Operating Costs	-	-	4,761	11,000	17,000
6000 Capital Outlay	-	-	-	-	-
7000 Transfers Out	-	153,077	-	-	-
Total Expenses	\$ 326,257	\$ 294,794	\$ 188,127	\$ 302,050	\$ 308,050
Operating Income (Loss)	\$ 11,801	\$ 241,434	\$ 355,606	\$ 22,950	\$ 16,950
9720 Ending Fund Balance	\$ 11,801	\$ 253,235	\$ 608,841	\$ 272,088	\$ 625,791

Southwestern Community College District
FY 2022-2023 Adoption Budget
Fitness Center-JAWS

Fitness Center Fund 59	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23
	Audited	Audited	Projected	Tentative	Adoption
	Actuals	Actuals	Actuals	Budget	Budget
9720 Beginning Fund Balance	\$ (230,116)	\$ (111,090)	\$ 500,103	\$ 46,173	\$ 2,009,209
Adjustments	-	-	-	-	-
Adjusted Beginning Fund Balance	(230,116)	(111,090)	500,103	46,173	2,009,209
Revenue					
Sales	\$ 1,076,878	\$ 98,575	\$ 119,208	\$ 1,844,000	\$ 1,844,000
Other Income	40,319	-	-	-	-
Transfers In	575,000	811,320	1,825,834	-	-
Total Revenue	\$ 1,692,197	\$ 909,895	\$ 1,945,042	\$ 1,844,000	\$ 1,844,000
Expenses					
2000 Classified & Student Salaries	\$ 1,050,254	-	\$ 296,157	\$ 687,019	\$ 687,019
3000 Employee Benefits	266,047	-	93,820	204,515	204,515
4000 Supplies & Replacement	256,870	-	18,184	19,000	15,000
5000 Other Operating Costs	-	298,702	27,775	119,870	123,870
Total Expenses	\$ 1,573,171	\$ 298,702	\$ 435,936	\$ 1,030,404	\$ 1,030,404
Operating Income (Loss)	\$ 119,026	\$ 611,193	\$ 1,509,106	\$ 813,596	\$ 813,596
9720 Ending Fund Balance	\$ (111,090)	\$ 500,103	\$ 2,009,209	\$ 859,769	\$ 2,822,805

**Southwestern Community College District
FY 2022-2023 Adoption Budget
Student Center Fund**

Student Center Fund 39	FY 19-20 Audited Actuals	FY 20-21 Audited Actuals	FY 21-22 Projects Actuals	FY 22-23 Tentative Budget	FY 22-23 Adoption Budget
9720 Beginning Fund Balance	\$ 372,566	\$ 400,863	\$ 402,444	\$ 278,516	\$ 477,196
Revenue					
Interest	\$ 3,181	\$ 1,581	\$ 80	\$ 3,072	\$ 500
Student Fees	148,761	-	52,686	-	148,700
Transfers In	-	-	147,208	-	-
Total Revenue	<u>\$ 151,942</u>	<u>\$ 1,581</u>	<u>\$ 199,974</u>	<u>\$ 3,072</u>	<u>\$ 149,200</u>
Expenses					
4000 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
5000 Other Expenses	-	-	-	-	-
5000 Other Expenses	-	-	-	-	-
55890 Bond Payment	123,645	-	125,222	127,000	126,834
Total Expenses	<u>\$ 123,645</u>	<u>\$ -</u>	<u>\$ 125,222</u>	<u>\$ 127,000</u>	<u>\$ 126,834</u>
Excess of Revenues Over (Under) Expenses	<u>\$ 28,297</u>	<u>\$ 1,581</u>	<u>\$ 74,752</u>	<u>\$ (123,928)</u>	<u>\$ 22,366</u>
9720 Ending Fund Balance	<u><u>\$ 400,863</u></u>	<u><u>\$ 402,444</u></u>	<u><u>\$ 477,196</u></u>	<u><u>\$ 154,588</u></u>	<u><u>\$ 499,562</u></u>

**Southwestern Community College District
FY 2022-2023 Adoption Budget
Student Representation Fee Fund**

Student Representation Fee Fund 72	FY 19-20 Audited Actuals	FY 20-21 Audited Actuals	FY 21-22 Projected Actuals	FY 22-23 Tentative Budget	FY 22-23 Adoption Budget
9720 Beginning Fund Balance	\$ -	\$ 1,524	\$ 7,576	\$ 7,576	\$ 4,210
Revenue					
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fees	1,524	7,576	4,210	7,576	10,000
Total Revenue	\$ 1,524	\$ 7,576	\$ 4,210	\$ 7,576	\$ 10,000
Expenses					
Payment to SWC ASO for Student Representation Fee	\$ -	\$ 762	\$ 3,788	\$ 1,524	\$ 1,958
Payment to Student Senate of CCC (SSCCC)	-	762	3,258	1,524	1,958
Administrative Fee Paid to District	-	-	530	-	294
Total Expenses	\$ -	\$ 1,524	\$ 7,576	\$ 3,048	\$ 4,210
Excess of Revenues Over (Under) Expenses	\$ 1,524	\$ 6,052	\$ (3,366)	\$ 4,528	\$ 5,790
9720 Ending Fund Balance	\$ 1,524	\$ 7,576	\$ 4,210	\$ 12,104	\$ 10,000

**Southwestern Community College District
FY 2022-2023 Adoption Budget
Associated Student Organization**

Associated Student Org. Fund 71	FY 19-20 Audited Actuals	FY 20-21 Audited Actuals	FY 21-22 Projected Actuals	FY 22-23 Tentative Budget	FY 22-23 Adoption Budget
9720 Beginning Fund Balance	\$ 488,808	\$ 572,968	\$ 616,921	\$ 794,270	\$ 604,936
Revenue					
Student Activity Cards	\$ 291,821	\$ 296,726	\$ 230,088	\$ 300,000	\$ 300,000
Other Revenue	-	-	3,803	-	-
Transfers In	30,000	-	6,652	30,000	-
Total Revenue	<u>\$ 321,821</u>	<u>\$ 296,726</u>	<u>\$ 240,543</u>	<u>\$ 330,000</u>	<u>\$ 300,000</u>
Expenses					
Classified & Student Salaries	\$ 20,964	\$ 48,617	\$ 48,087	\$ 48,617	\$ 50,028
Employee Benefits	1,774	-	31,954	-	-
Supplies & Replacement	133,516	124,109	167,578	48,526	48,526
Other Operating Costs	81,407	37,047	4,909	75,479	75,479
Other Uses	-	43,000	-	-	-
Total Expenses	<u>\$ 237,661</u>	<u>\$ 252,773</u>	<u>\$ 252,528</u>	<u>\$ 172,622</u>	<u>\$ 174,033</u>
Excess of Revenues Over (Under) Expenses	<u>\$ 84,160</u>	<u>\$ 43,953</u>	<u>\$ (11,985)</u>	<u>\$ 157,378</u>	<u>\$ 125,967</u>
9720 Ending Fund Balance	<u>\$ 572,968</u>	<u>\$ 616,921</u>	<u>\$ 604,936</u>	<u>\$ 951,648</u>	<u>\$ 730,903</u>

**Southwestern Community College District
FY 2022-2023 Adoption Budget
Self-Insurance Fund**

Self-Insurance Fund 61	FY 19-20 Audited Actuals	FY 20-21 Audited Actuals	FY 21-22 Projected Actuals	FY 22-23 Tentative Budget	FY 22-23 Adoption Budget
9720 Beginning Fund Balance	\$ 927,083	\$ 586,585	\$ 594,690	\$ 594,690	\$ 598,332
Revenue					
Interest	\$ 12,836	\$ 8,105	\$ 3,642	-	\$ 3,600
Other Revenue	-	-	-	-	-
Total Revenue	\$ 12,836	\$ 8,105	\$ 3,642	-	\$ 3,600
Expenses					
4000 Supplies	\$ -	\$ -	\$ -	\$ -	-
5000 Other Expenses	353,334	-	-	-	-
Total Expenses	\$ 353,334	\$ -	\$ -	\$ -	-
Excess of Revenues Over (Under) Expenses	\$ (340,498)	\$ 8,105	\$ 3,642	-	\$ 3,600
9720 Ending Fund Balance	\$ 586,585	\$ 594,690	\$ 598,332	\$ 594,690	\$ 601,932

Glossary

Glossary

AB: Adopted Budget.

AP: Administrative Procedure.

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

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

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

Apportionment: Allocation of State or Federal aid, district taxes, or other 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 intra-budget 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.

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.

FVP: Facilities Vision Plan.

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 – Success and Equity Metrics

Student Equity Plan	Revised Data and Goals		Progress Update			Equity Gap Update			
	Baseline 2017-18	Goal 2021-22	Update 2020-21	Increase/Decrease Over Baseline	Remaining to Reach Goal	Equity Gaps 2017-18		Equity Gaps 2020-21	
1) Increase percentage of applicants who enroll	40.5%	43.3%	24.2%	-16.30 Percentage Points	19.10 Percentage Points	AK Native/Amer. Indian (23%, 15/64) Asian (10%, 71/690) African-American (6%, 87/1531) Pac Islander/HI Native (13%, 13/99) White (6%, 184/901) Female (3%, 420/12829)	AK Native/Amer. Indian (19%, 47/250) Asian (8%, 91/1150) Pac Islander/HI Native (10%, 19/199) White (22%, 2326/10445) Male (4%, 552/15106)		
2) Increase percentage of students retained from fall to spring	70.2%	73.5%	69.1%	0.0 Percentage Points	4.4 Percentage Points	Asian (10%, 31/326) African-American (9%, 72/841) White (4%, 90/2007) Female (2%, 161/9410)	African-American (5%, 31/670) White (6%, 72/1227) Male (4%, 237/6473) LGBT (15%, 37/249)		
3) Increase percentage of students who complete transfer-level math and English in first academic year	4.9%	23.9%	11.5%	6.6 Percentage Points	12.4 Percentage Points	Hispanic (2%, 91/4437) Female (1%, 31/3321)	African-American (4%, 11/258) Female (3%, 67/2590) White (7%, 30/454) LGBT (5%, 12/242) Student with disability (6%, 12/208)		
4) Increase number of students annually who earn an Associate Degree or Chancellor's Office Approved Credit Certificate	1585	1793	1881	296	Goal exceeded	African-American (2%, 24/317) Two or More Races (2%, 20/981) Foster Youth (2%, 9/365)	African-American (3%, 38/1086) LGBT (6%, 32/518)		
5) Increase the number of students annually who transfer to a four-year institution	1389 (2016-17)	1433	1757 (2019-20)	368	Goal exceeded	Foster Youth (7%, 6/82)	Foster Youth (6%, 7/108) Student with disability (6%, 46/753)		
6) Eliminate all equity gaps under goals above*	(% , X/Y)=Percent, Number of Additional Students from Population Needed to Close Gap								
*See equity gap update columns									

Vision for Success	Revised Data and Goals		Progress Update			Equity Gap Update			
	Baseline 2016-17	Goal 2021-22	Update 2020-21	Increase/Decrease Over Baseline	Remaining to Reach Goal	Equity Gaps 2016-17		Equity Gaps 2020-21	
1) Increase number of students annually who earn an Associate Degree or Chancellor's Office Approved Credit Certificate	1494	1793	1881	387	Goal exceeded	African-American (5%, 62/1268) Two or More Races (4%, 34/776) LGBT (4%, 14/327)	African-American (3%, 38/1086) LGBT (6%, 32/518)		
2) Increase number of students annually who earn an Associate Degree for Transfer <i>Note: Allowable proxy for students who transfer to a UC or CSU</i>	584	788	965	381	Goal exceeded	African-American (2%, 21/1268) Filipino (2%, 32/1801) Two or More Races (2%, 14/776) White (2%, 52/2884)	African-American (3%, 33/1086) White (3%, 67/2150)		
3) Decrease the average number of units accumulated by students earning as Associate Degree	88	81	84	-4	-3				
4) Increase percent of exiting CTE students who report being employed in their field of study	61.2% (2014-15)	76.0%	72.6% (2018-19)	11.4% Percentage Points	3.4 Percentage Points	Veterans (12%, 2/17)			
5) Reduce all equity gaps under goals above*	(% , X/Y)=Percent, Number of Additional Students from Population Needed to Close Gap								
*See equity gap update columns									

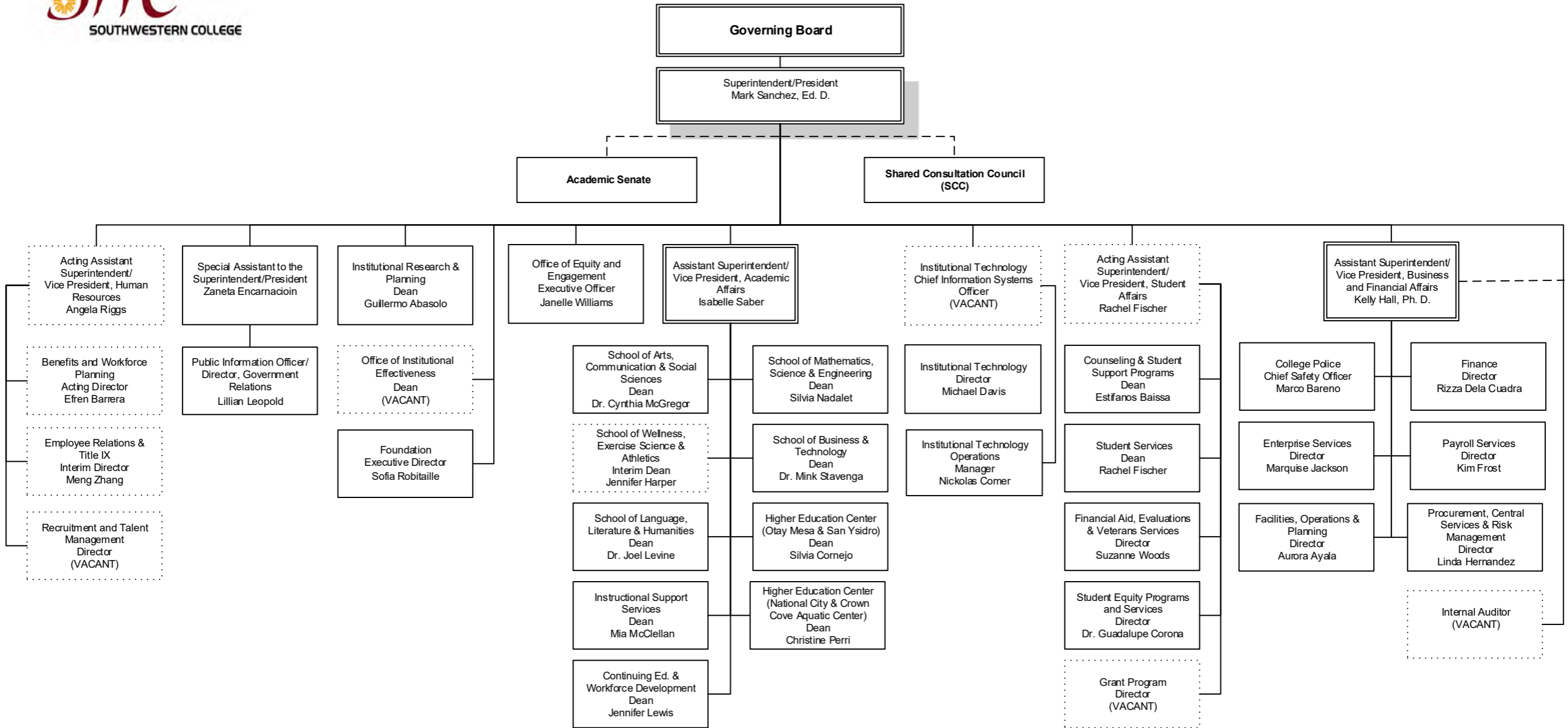
Appendix B – Organization Charts



Southwestern College Organizational Chart

College Management Team

July 2022

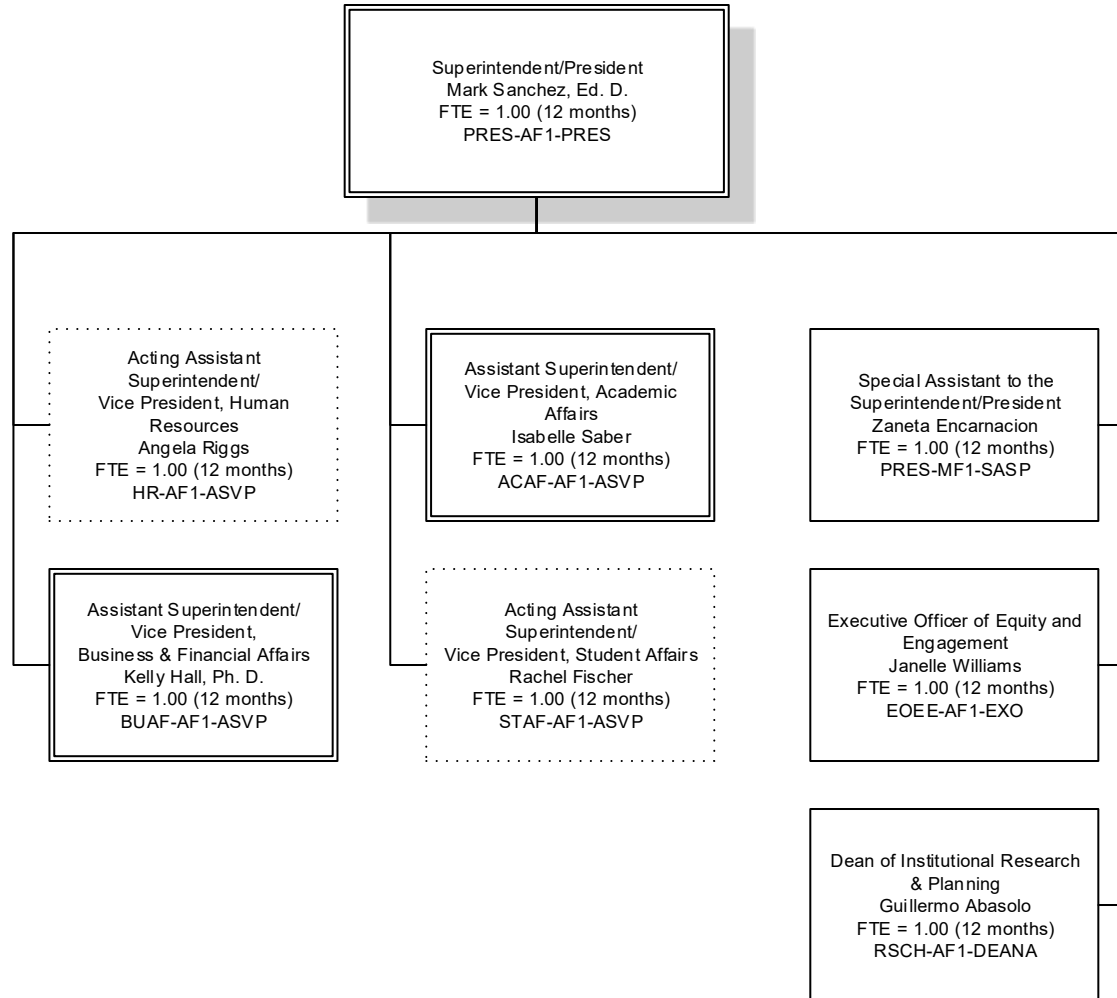




Southwestern College Organizational Chart

Executive Leadership Team

July 2022

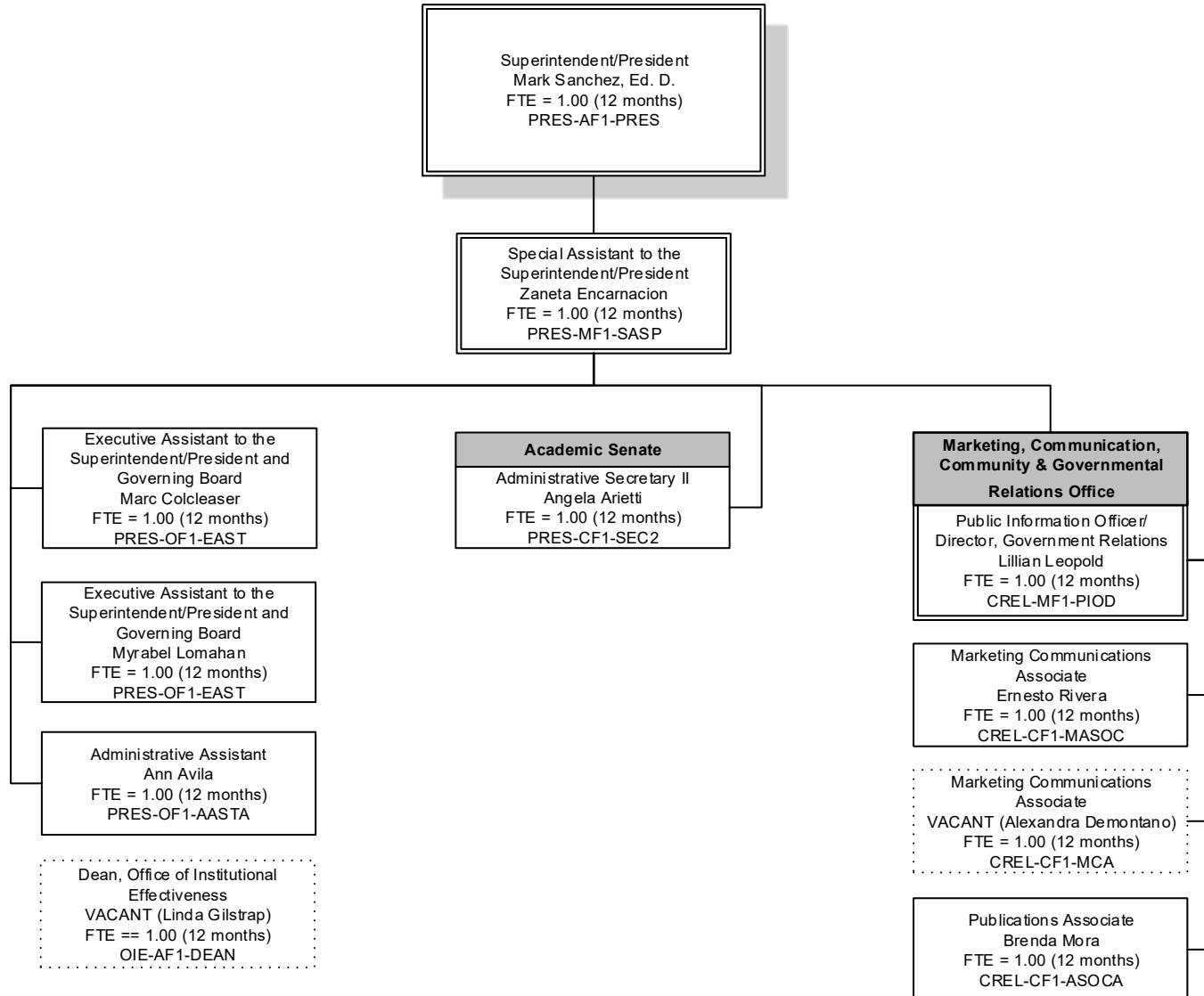




Southwestern College Organizational Chart

Superintendent/President's Office

February 2022

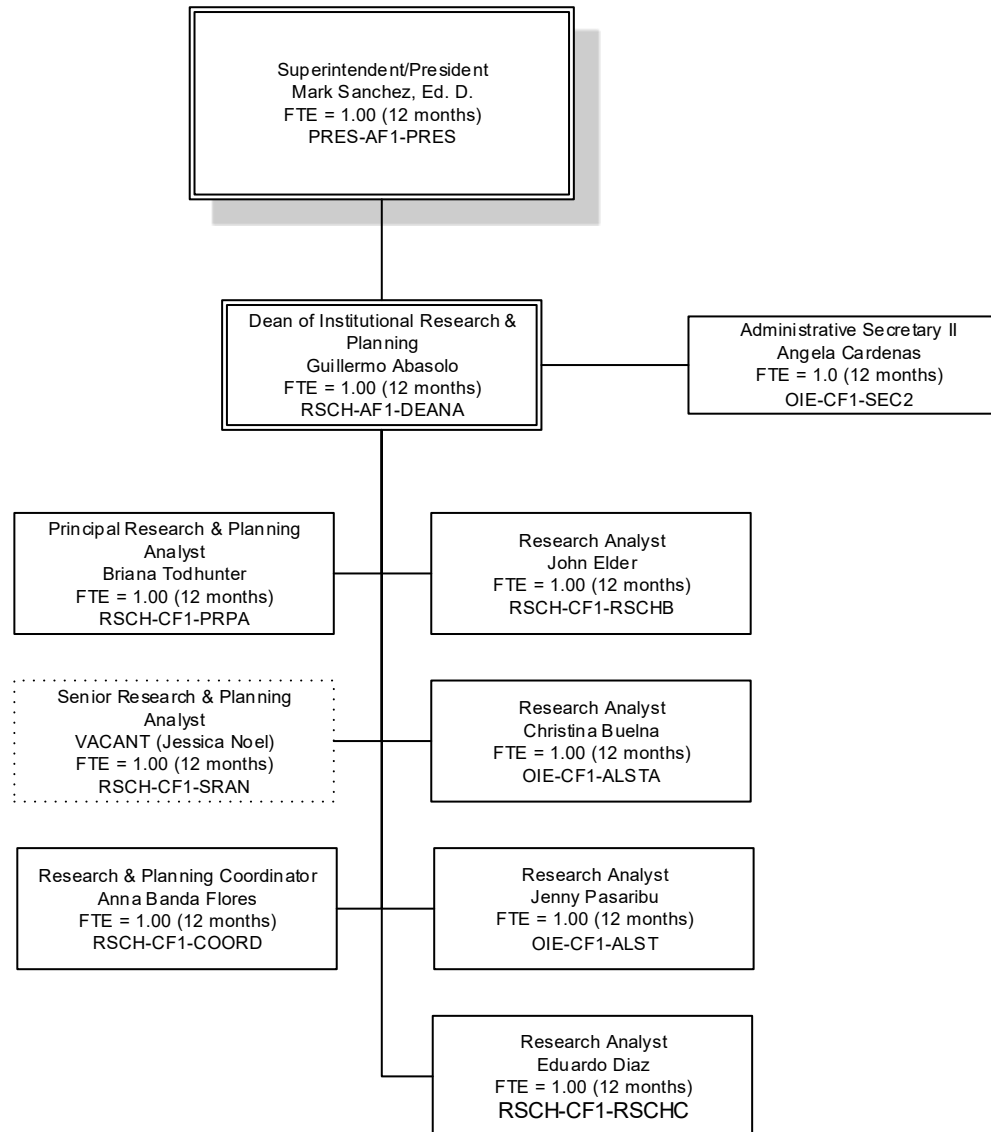




Southwestern College Organizational Chart

Institutional Research & Planning

December 2021

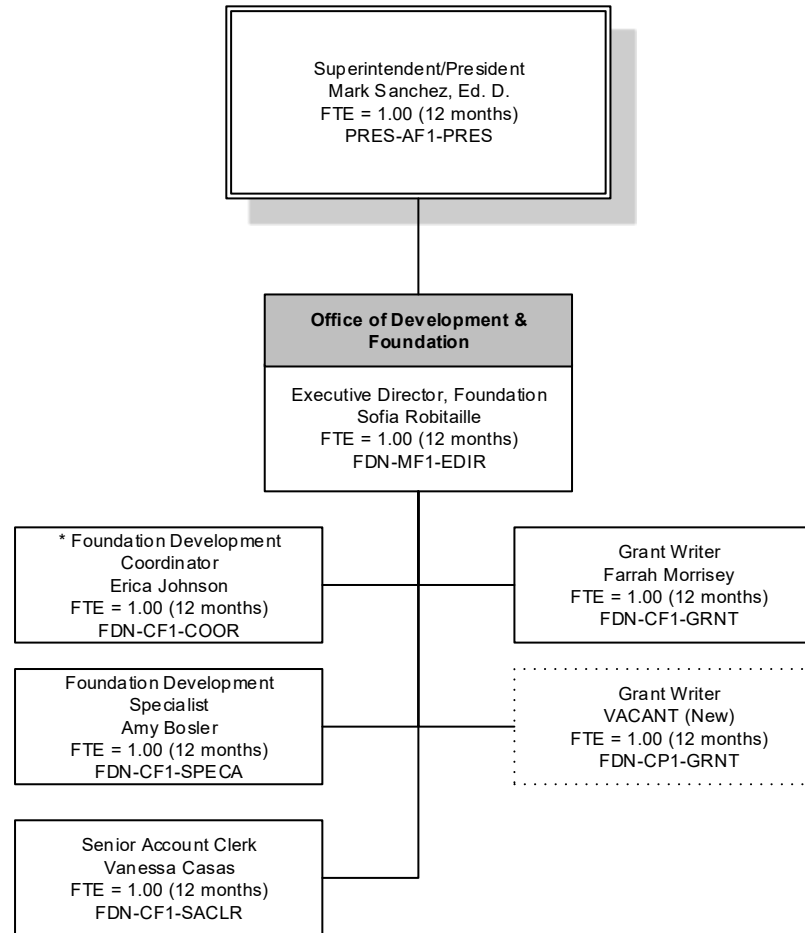




Southwestern College Organizational Chart

Office of Development & Foundation

April 2021

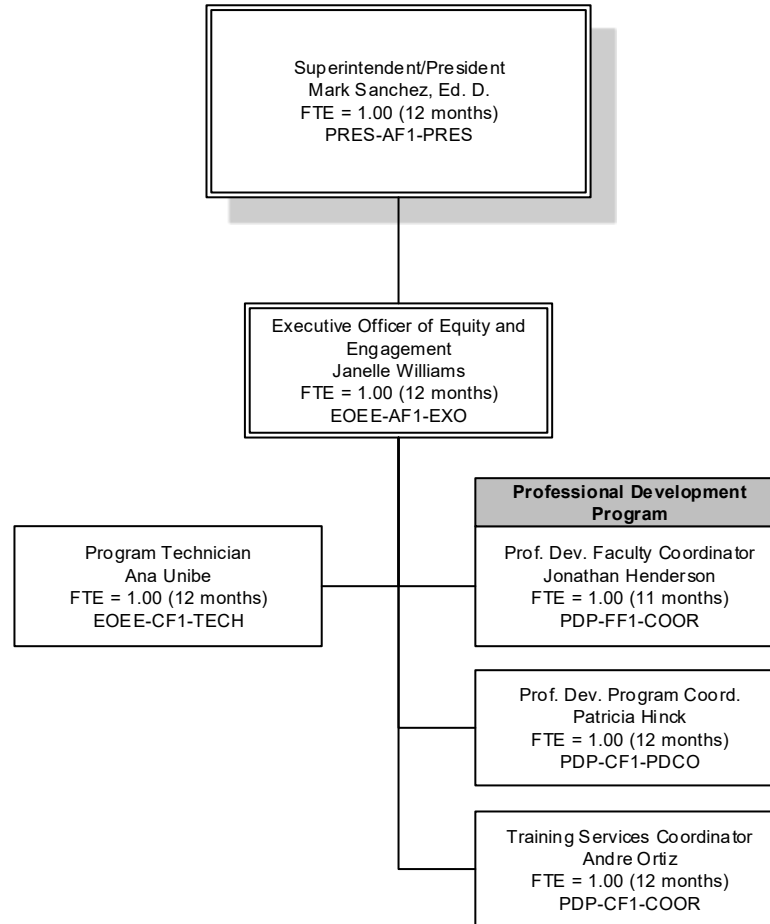




Southwestern College Organizational Chart

Office of Equity and Engagement

August 2022

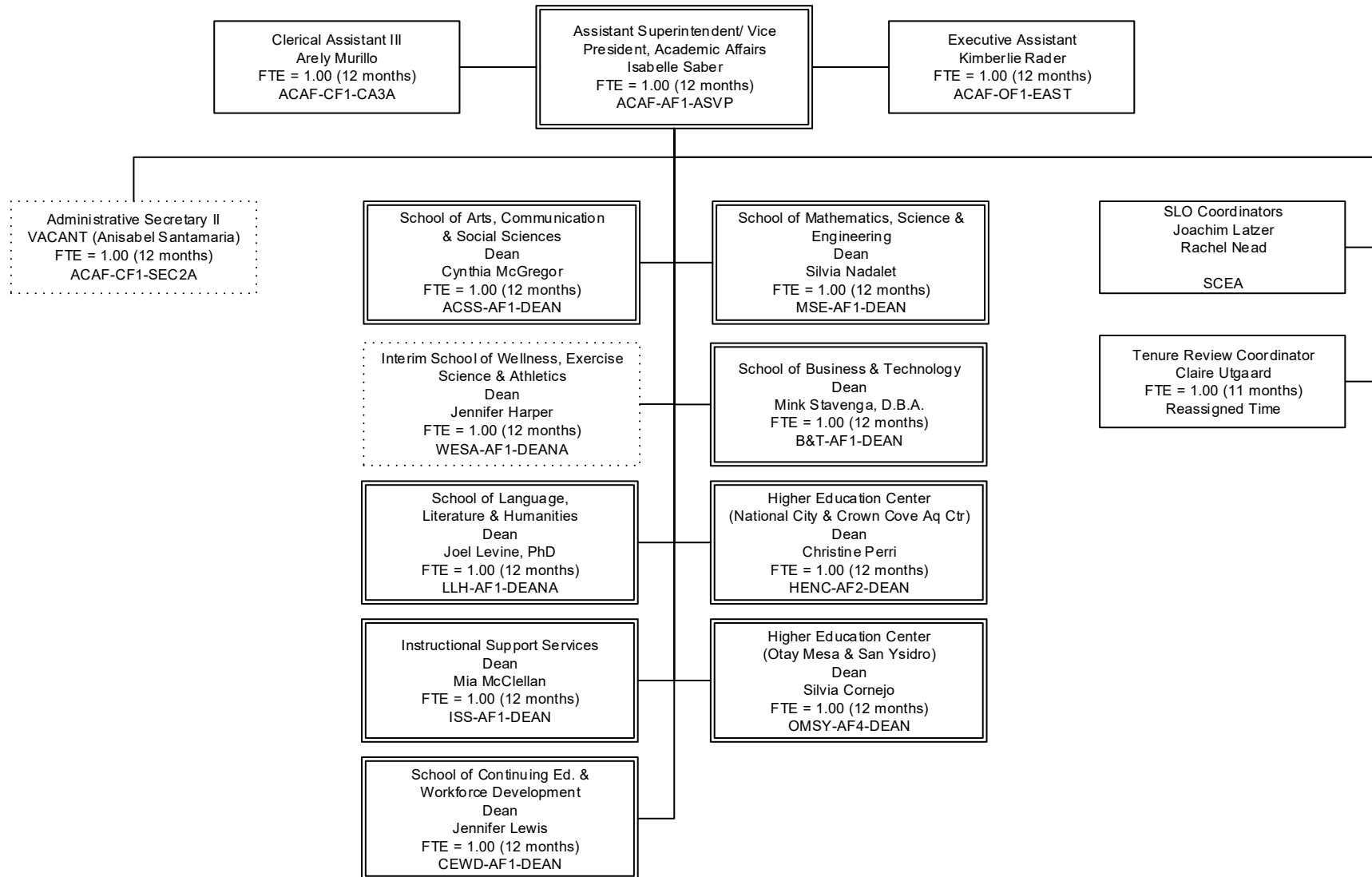




Southwestern College Organizational Chart

Academic Affairs

July 2022

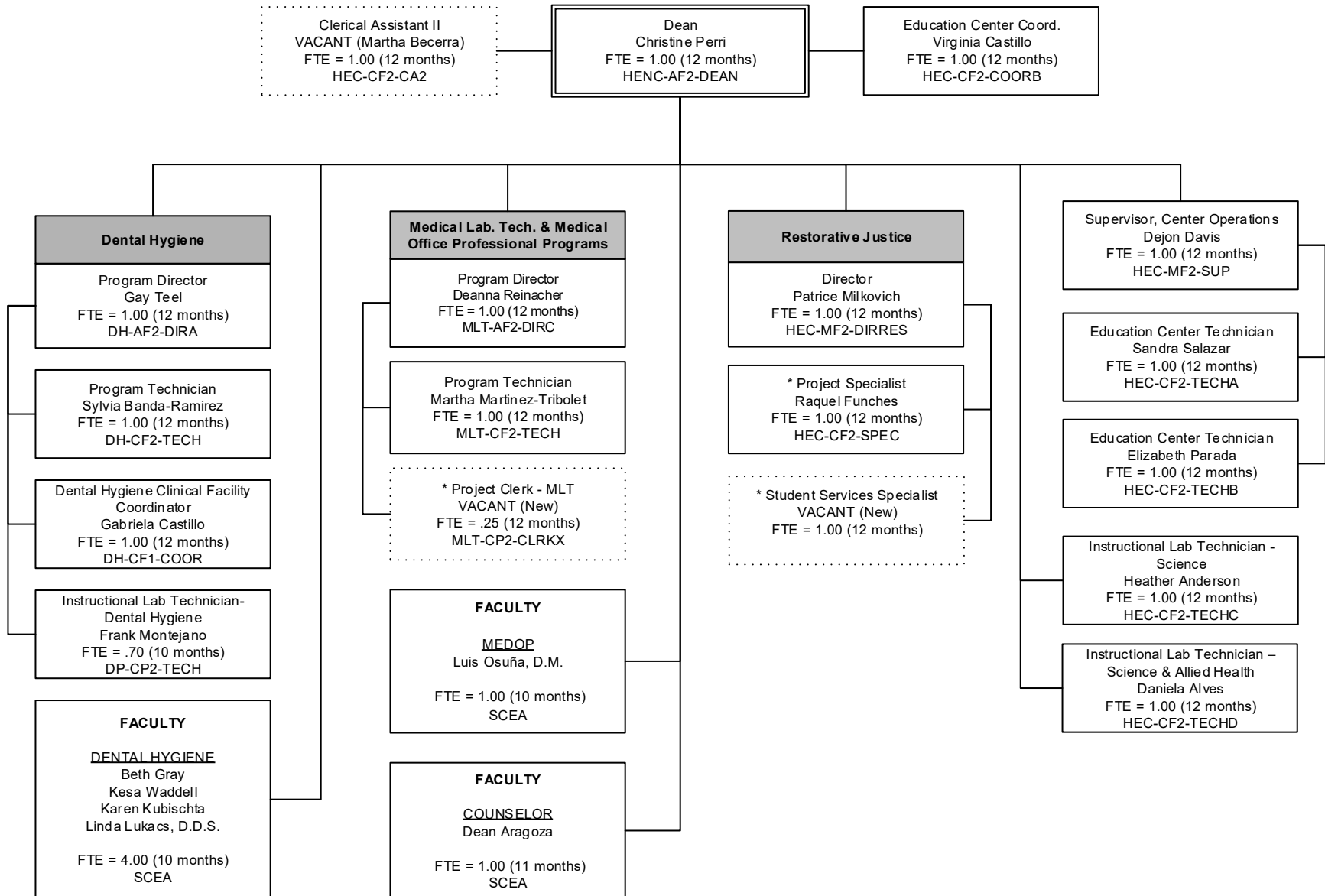




Southwestern College Organizational Chart

Higher Education Center at National City

July 2022



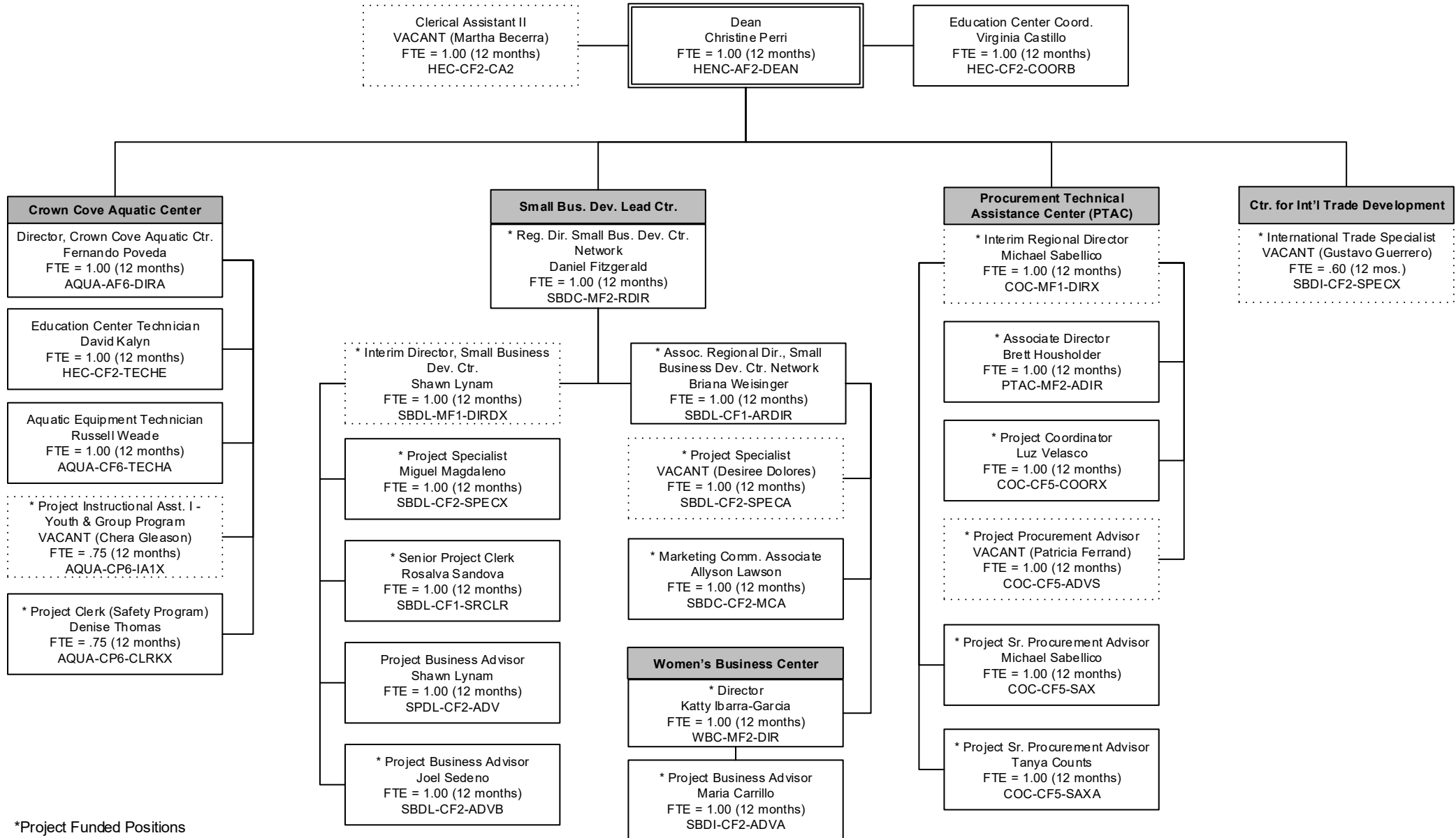
*Project Funded Positions



Southwestern College Organizational Chart

Higher Education Center at National City

August 2022



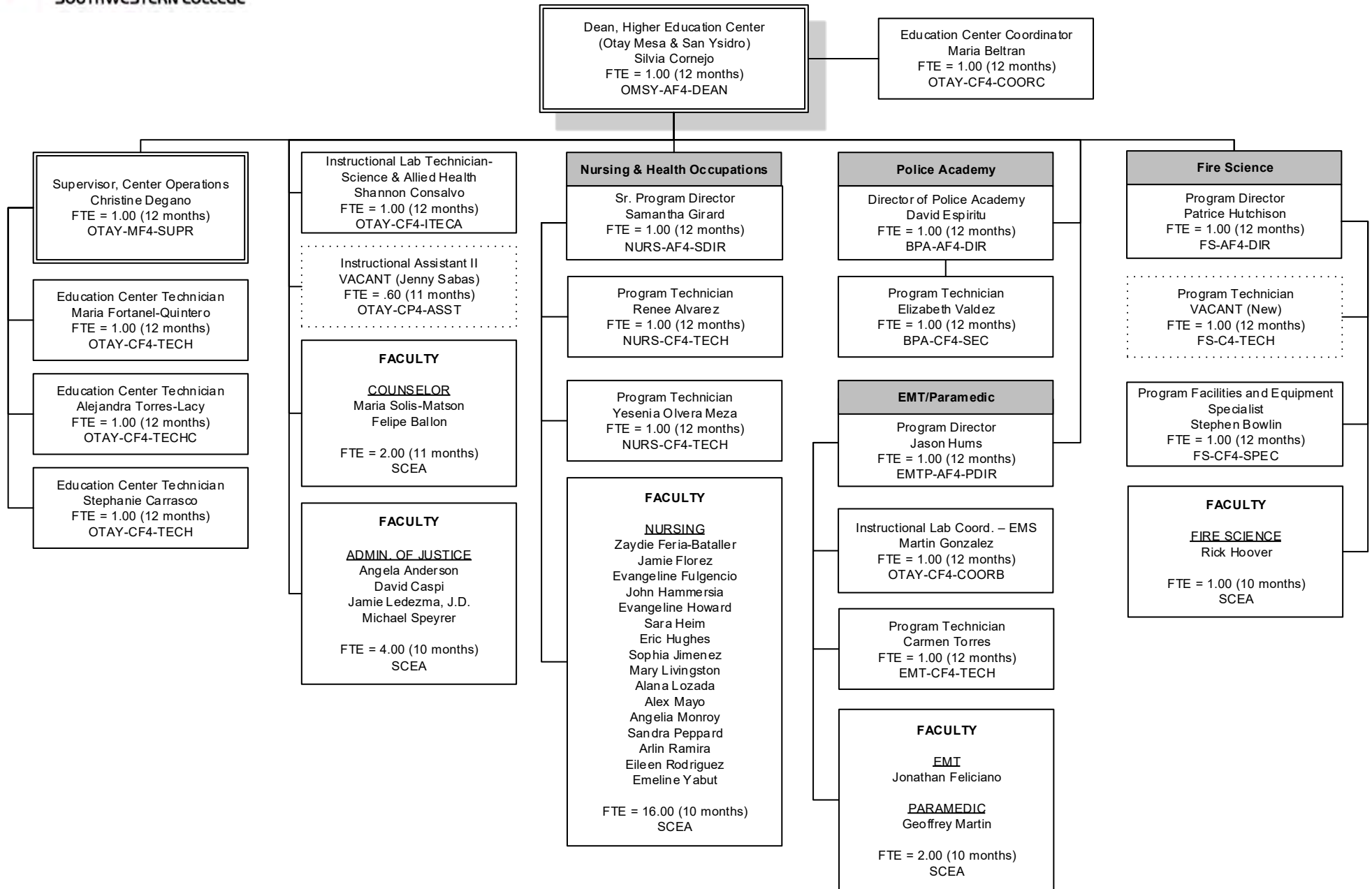
*Project Funded Positions



Southwestern College Organizational Chart

Higher Education Center at Otay Mesa

August 2022



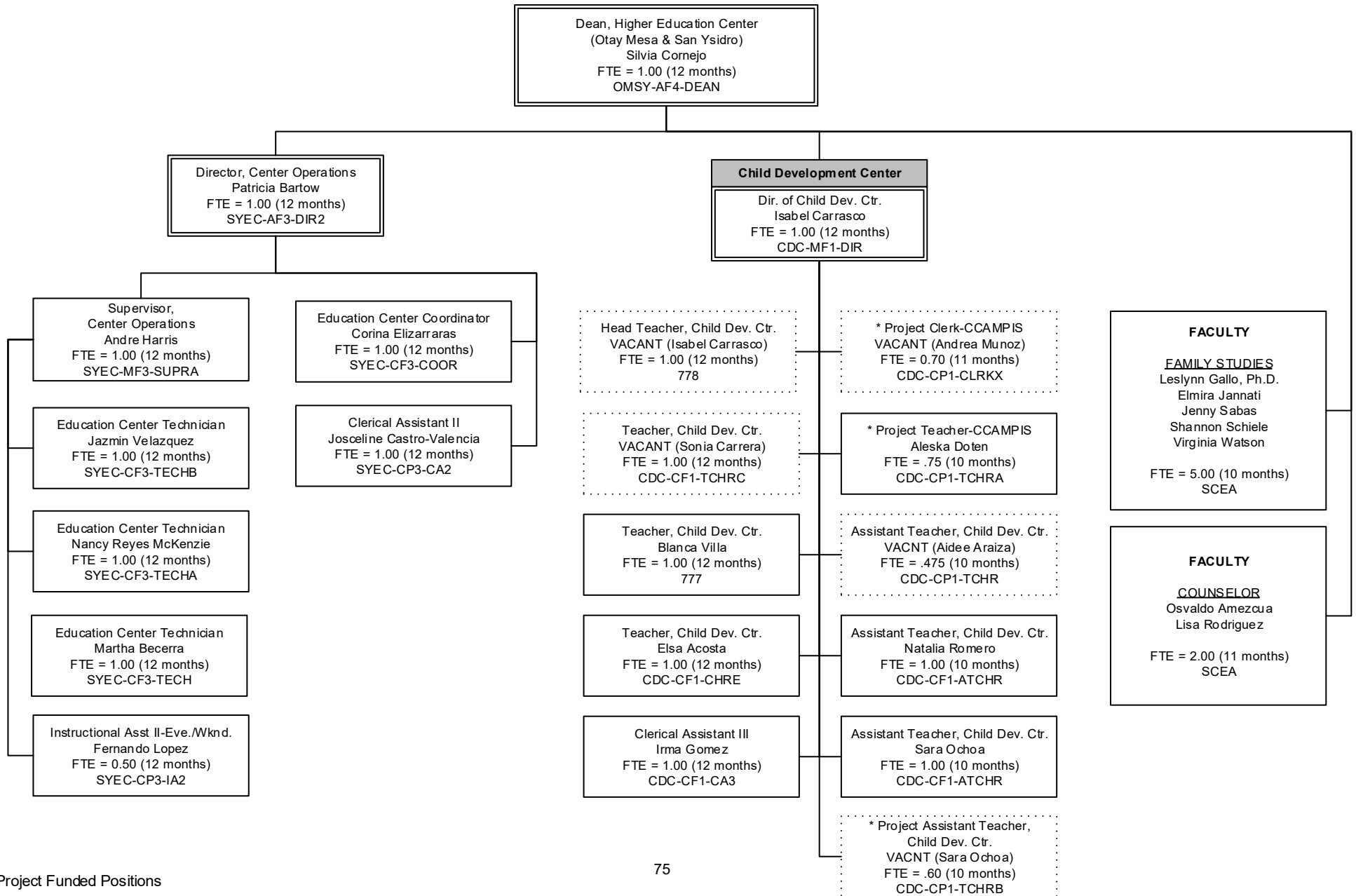
*Project Funded positions



Southwestern College Organizational Chart

Higher Education Center at San Ysidro

August 2022



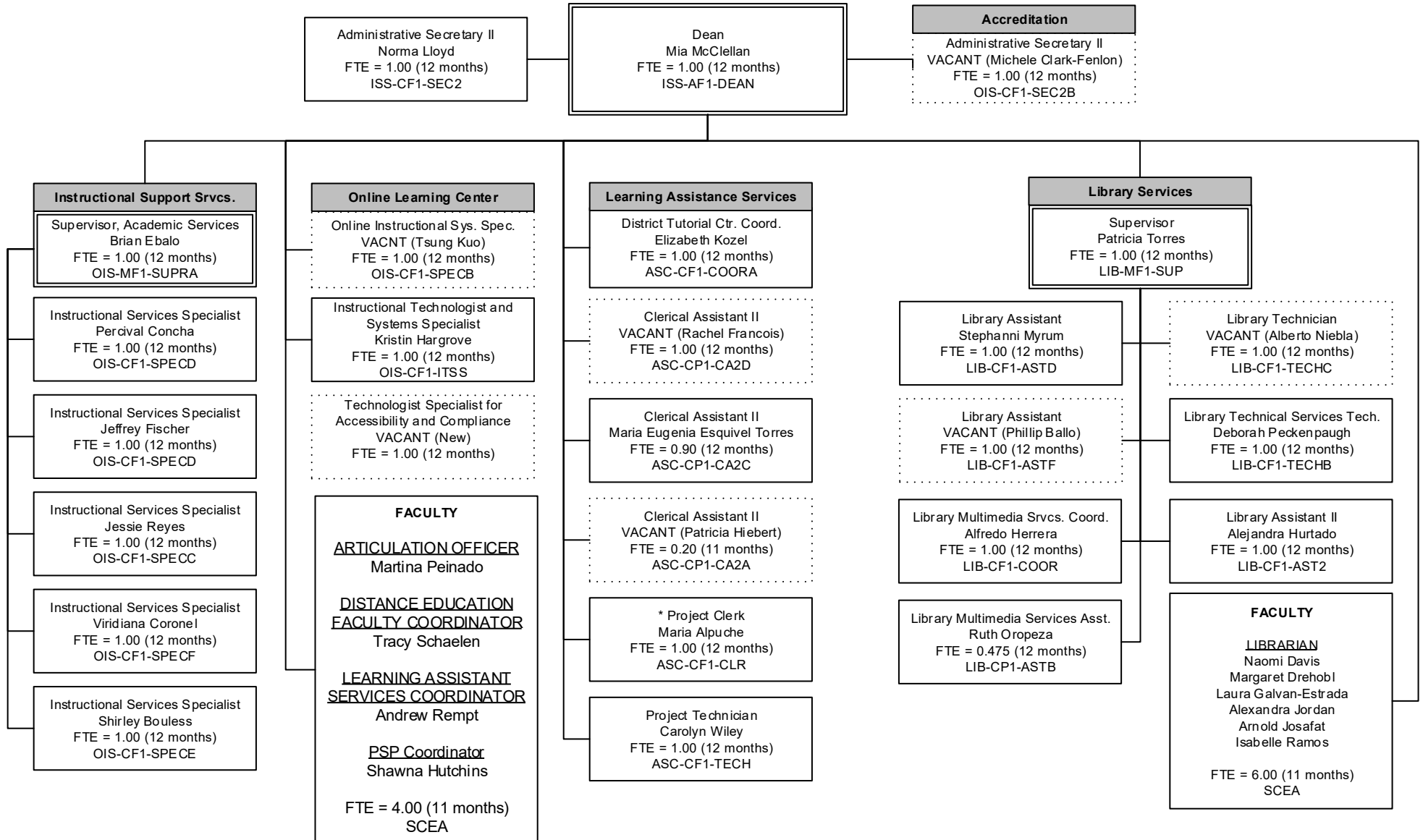
*Project Funded Positions



Southwestern College Organizational Chart

Instructional Support Services

August 2022

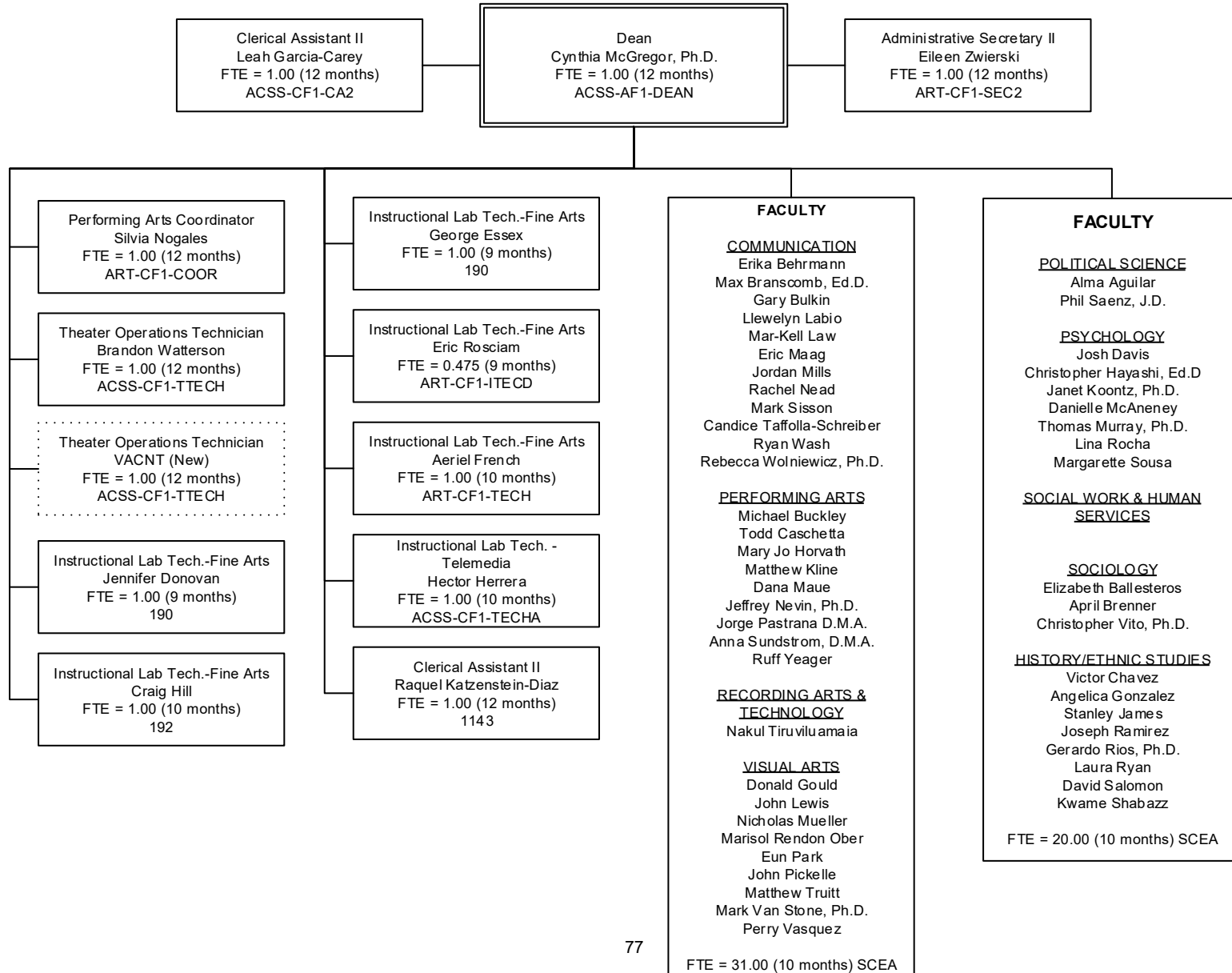




Southwestern College Organizational Chart

School of Arts, Communication & Social Sciences

August 2022

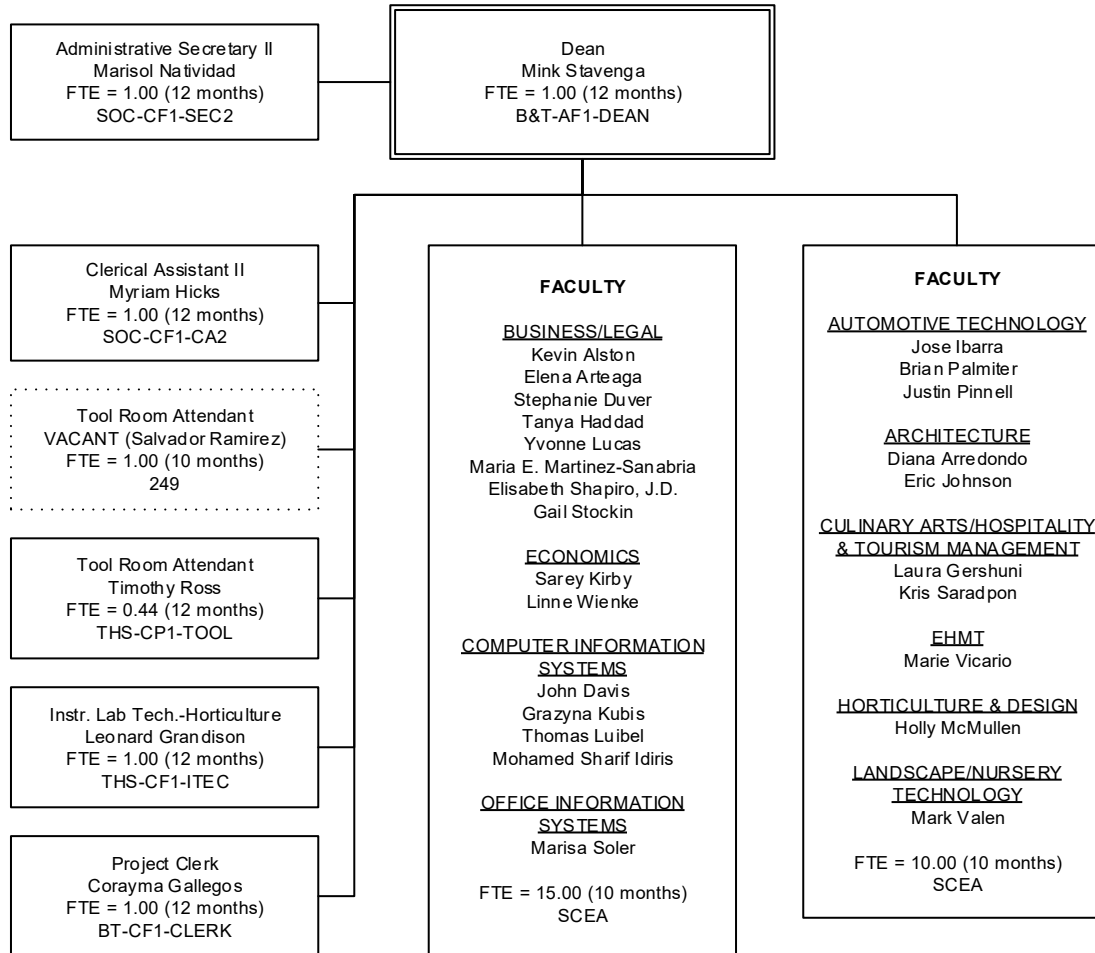




Southwestern College Organizational Chart

School of Business & Technology

August 2022

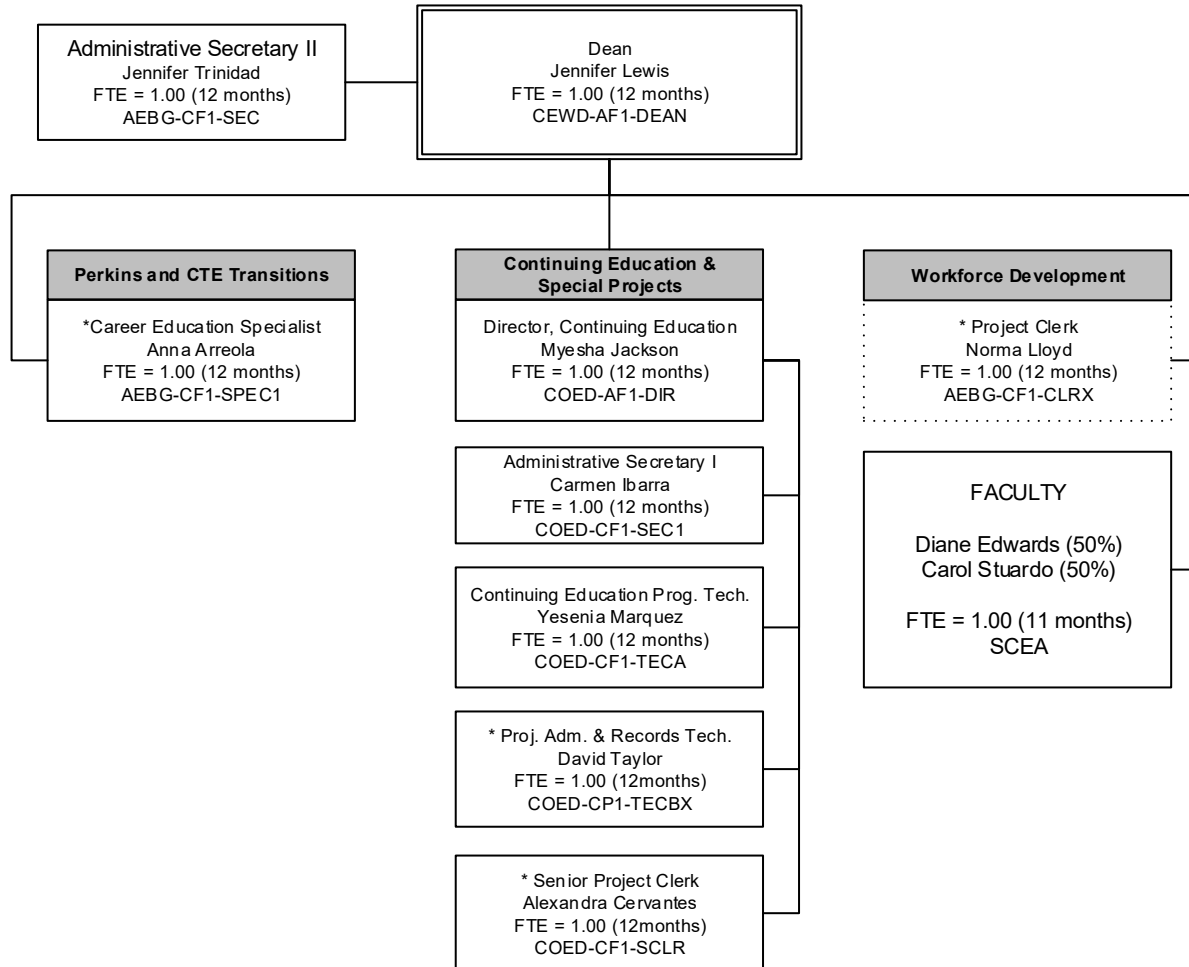




Southwestern College Organizational Chart

School of Continuing Education & Workforce Development

August 2022

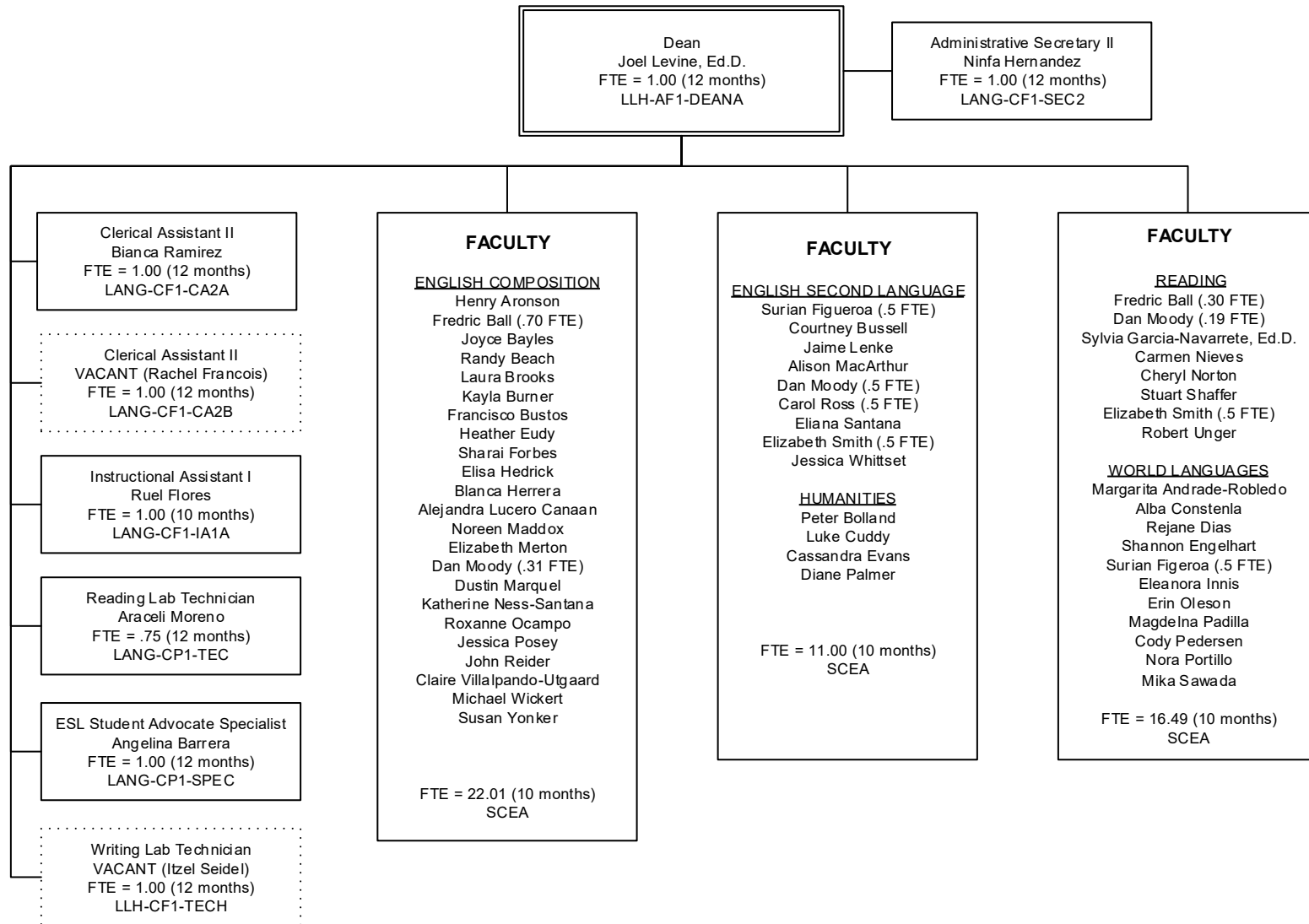




Southwestern College Organizational Chart

School of Language, Literature & Humanities

August 2022

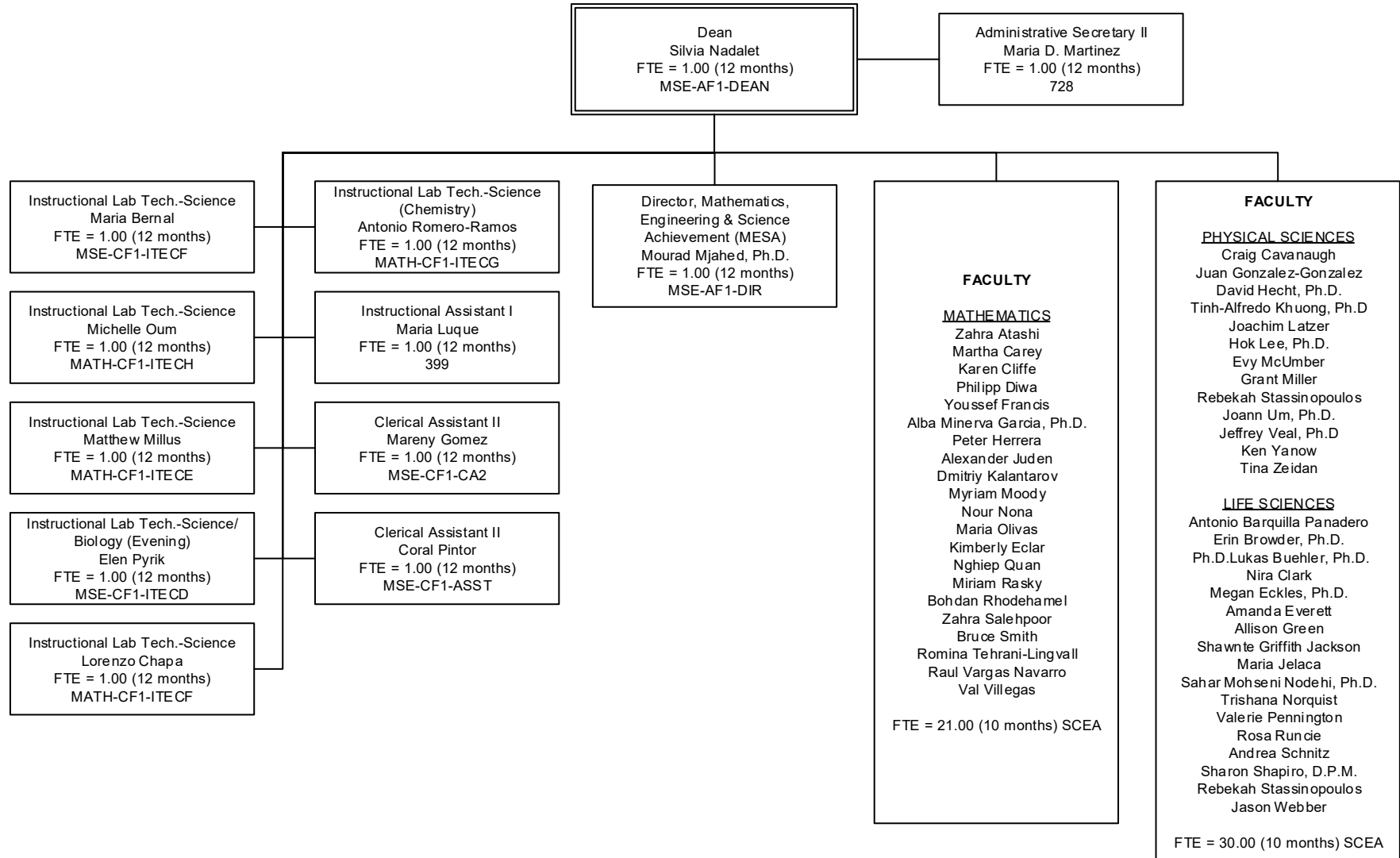




Southwestern College Organizational Chart

School of Mathematics, Science & Engineering

August 2022

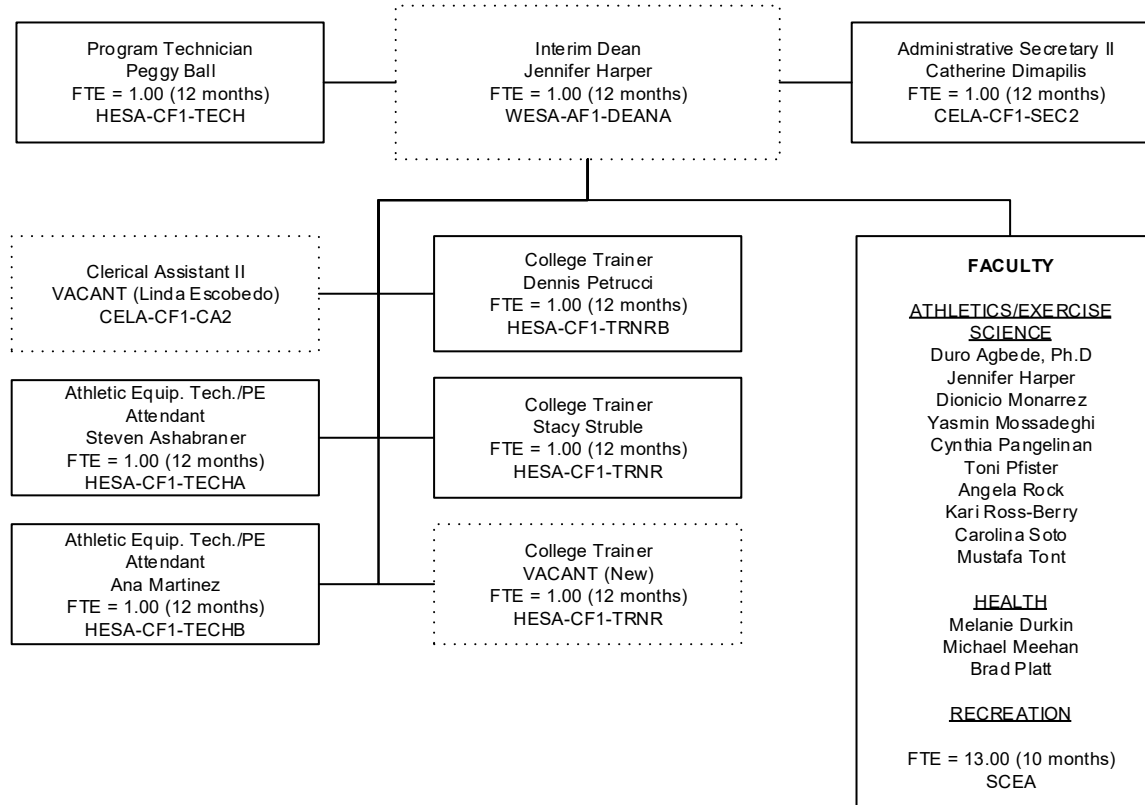




Southwestern College Organizational Chart

School of Wellness, Exercise Science & Athletics

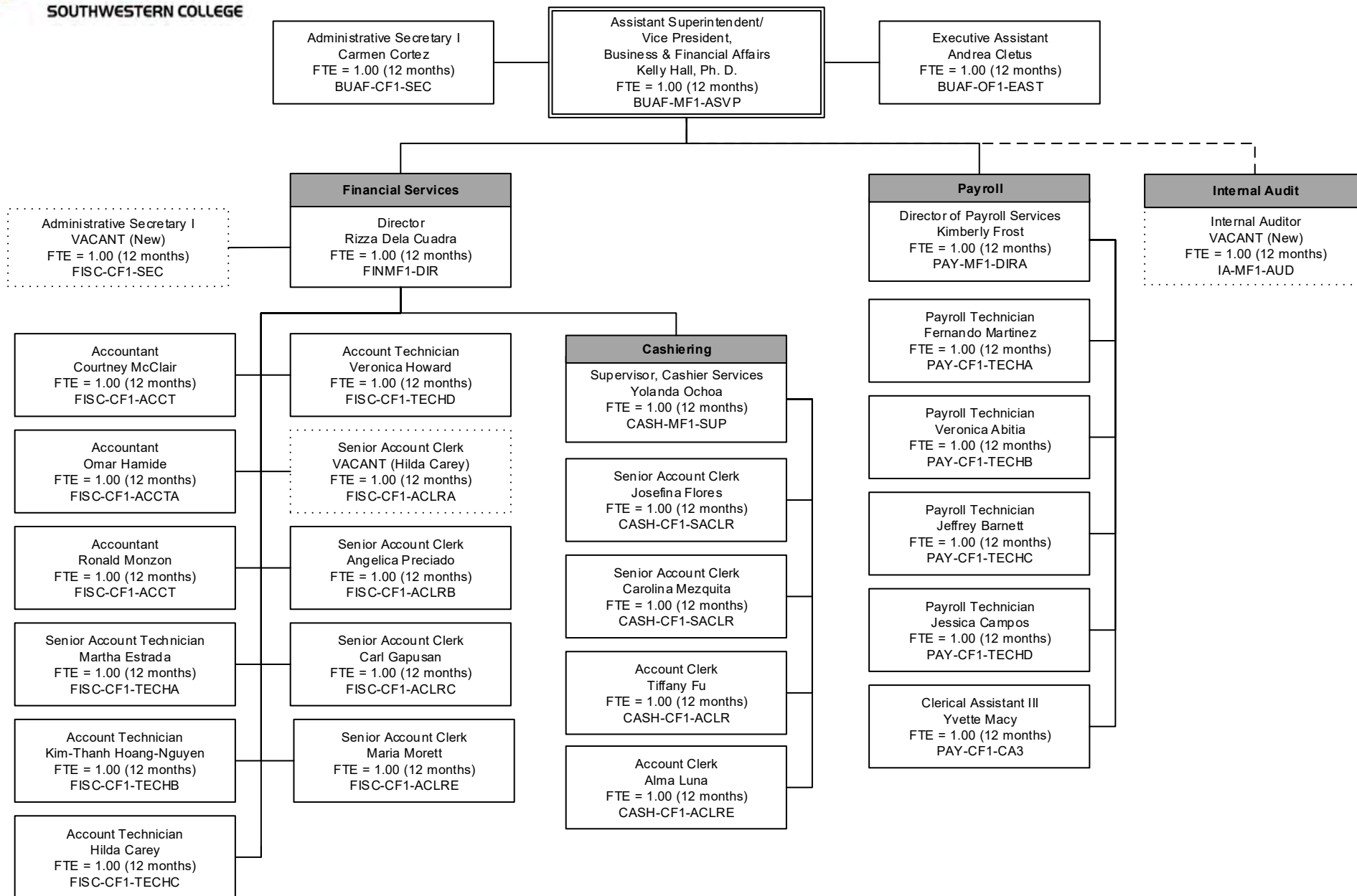
August 2022



Southwestern College Organizational Chart

Business & Financial Affairs

August 2022

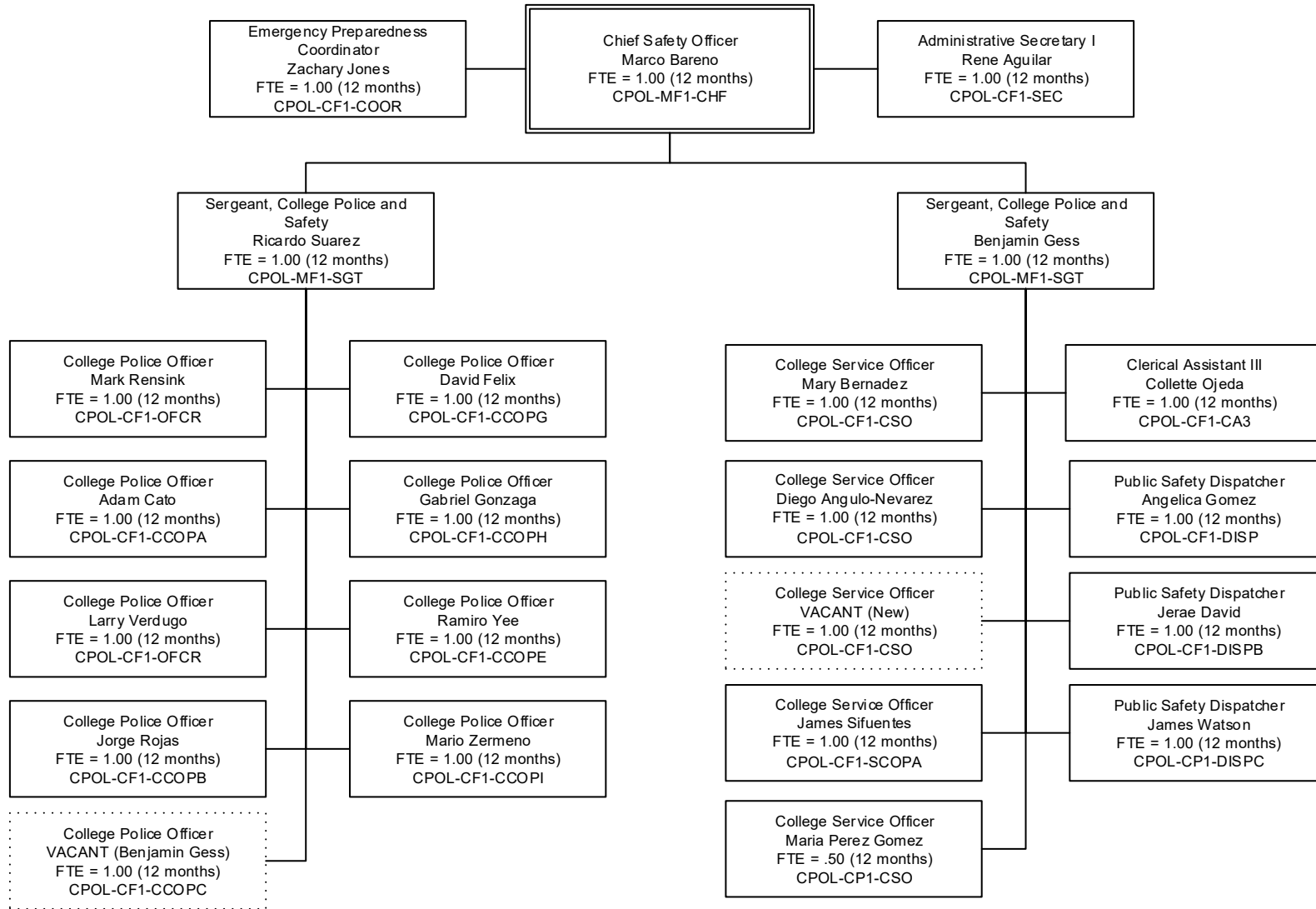




Southwestern College Organizational Chart

College Police

July 2022

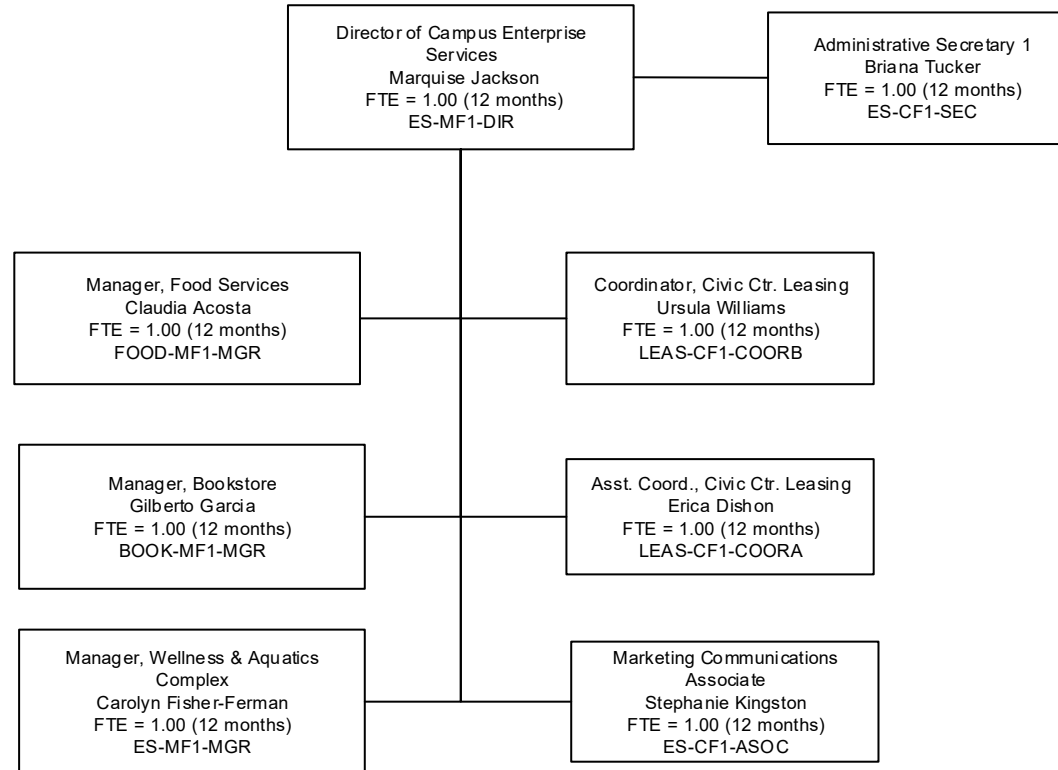




Southwestern College Organizational Chart

Enterprise Services

March 2022

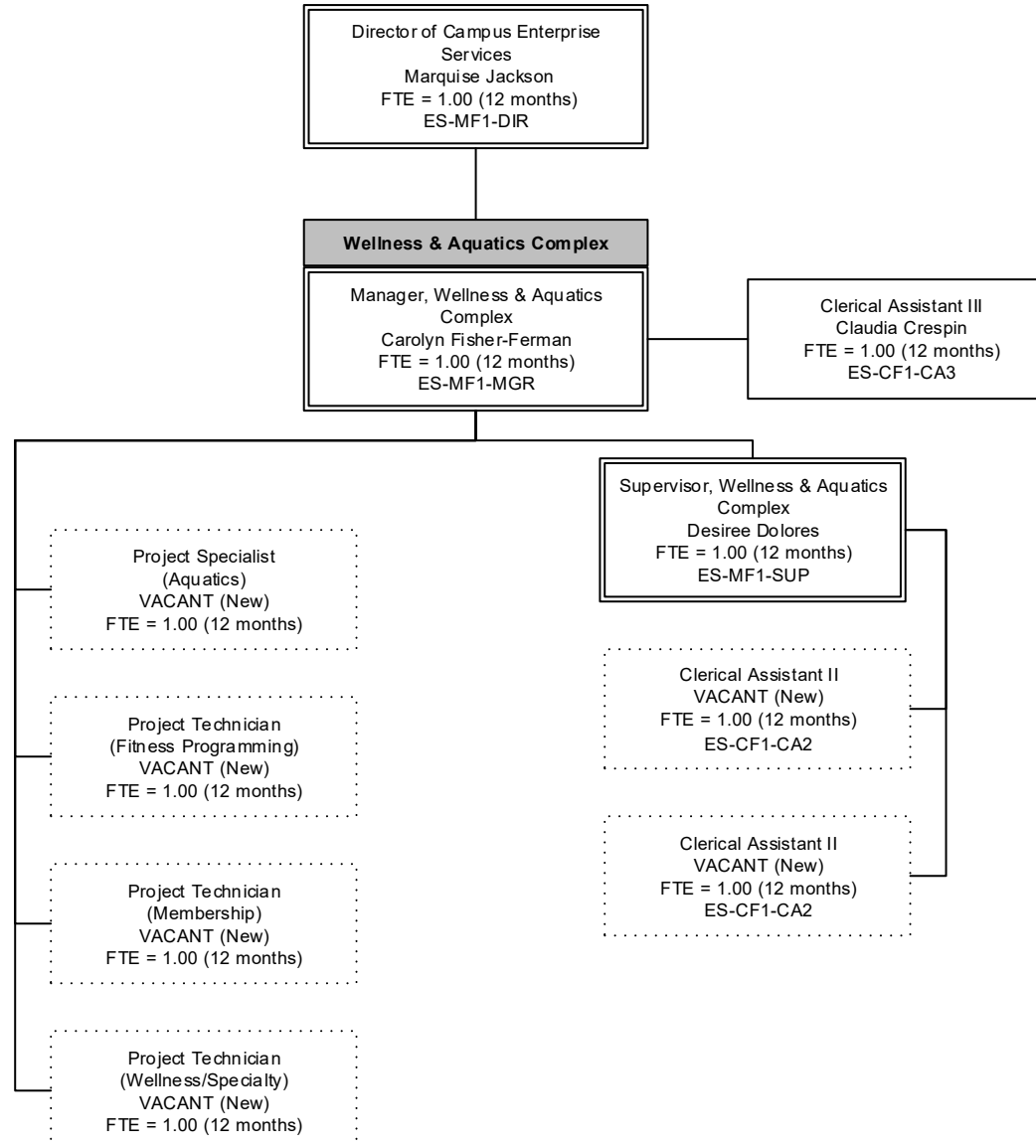




Southwestern College Organizational Chart

Enterprise Services

April 2022

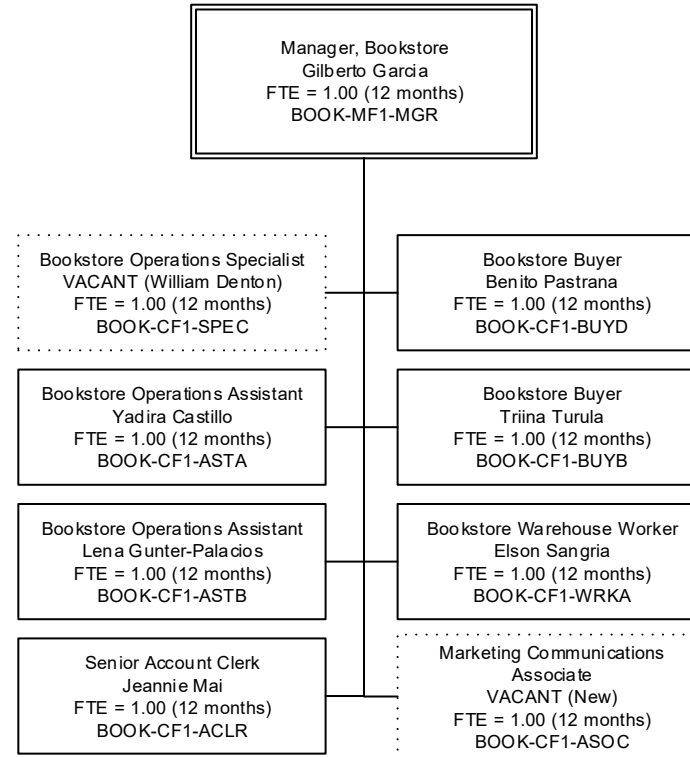




Southwestern College Organizational Chart

Bookstore

June 2022

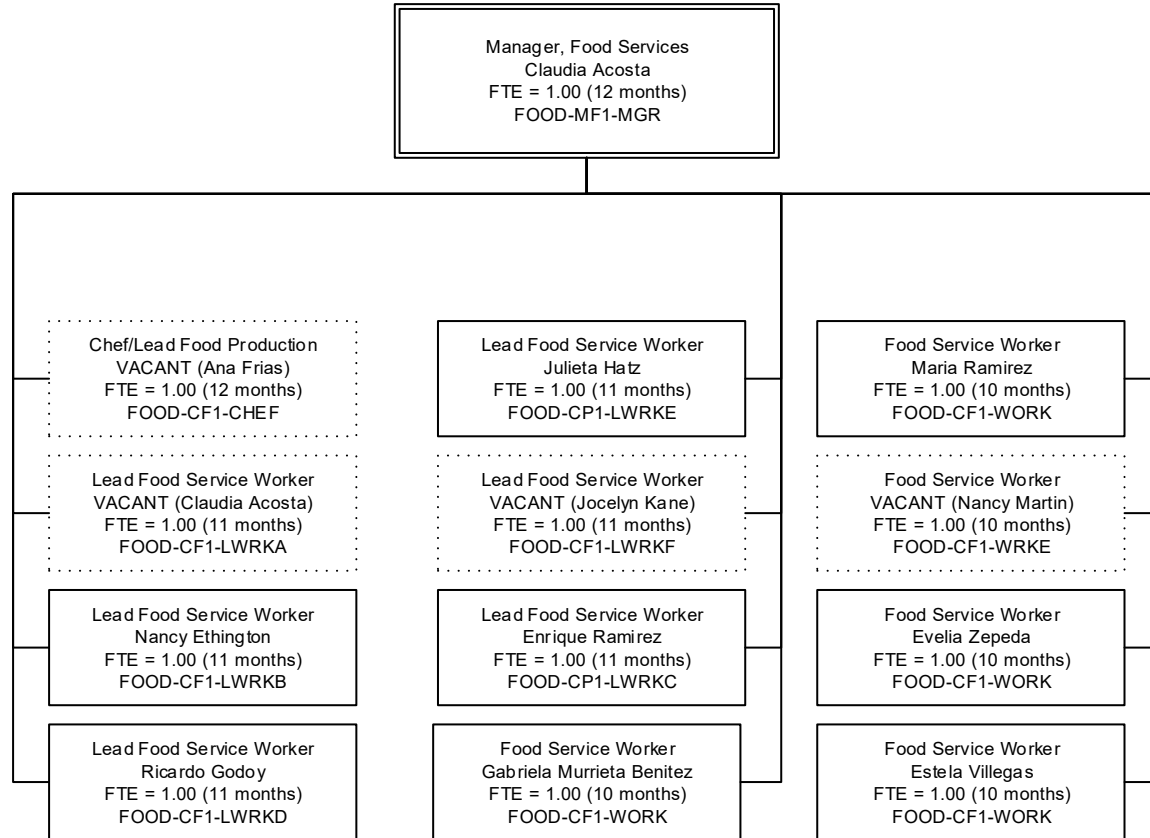




Southwestern College Organizational Chart

Food Services/Contracts Food Program Projects

April 2022

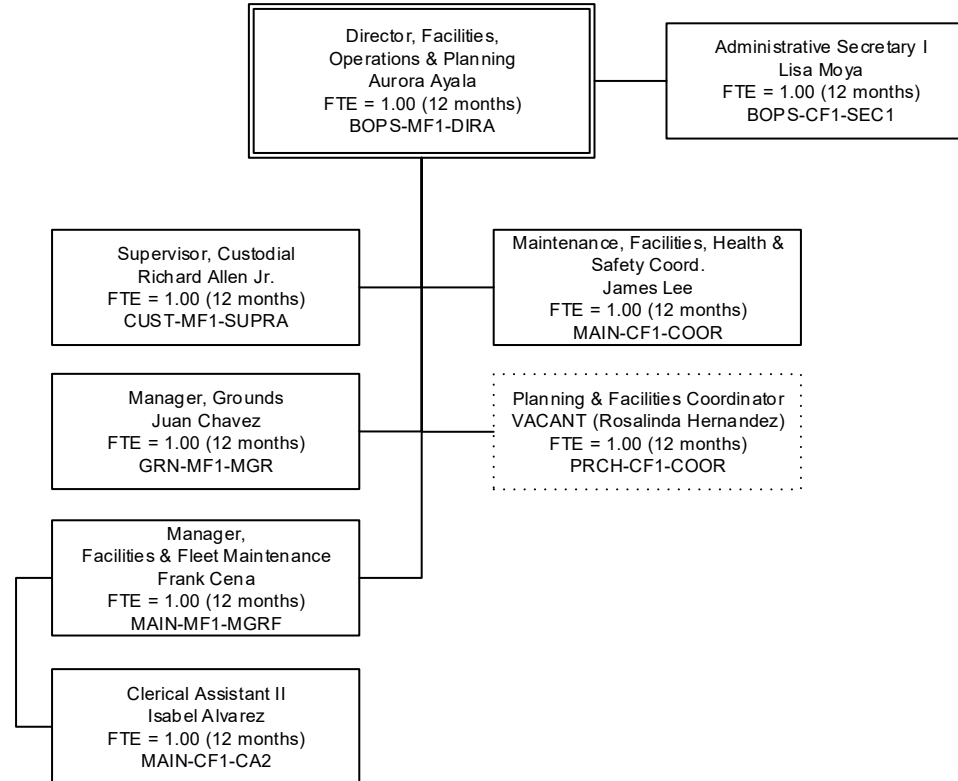




Southwestern College Organizational Chart

Facilities, Operations & Planning

September 2021

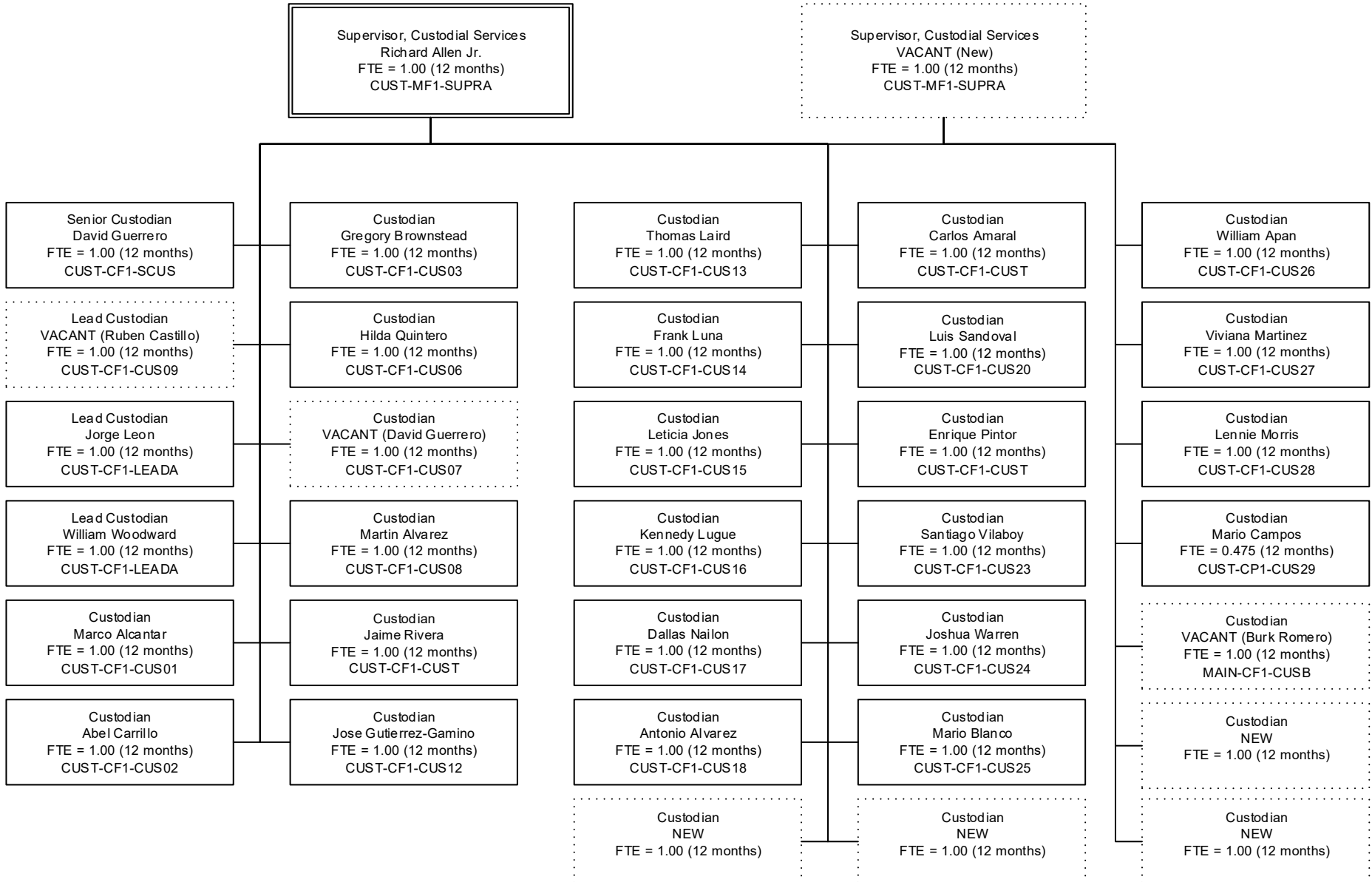


Southwestern College Organizational Chart



Custodial

June 2022

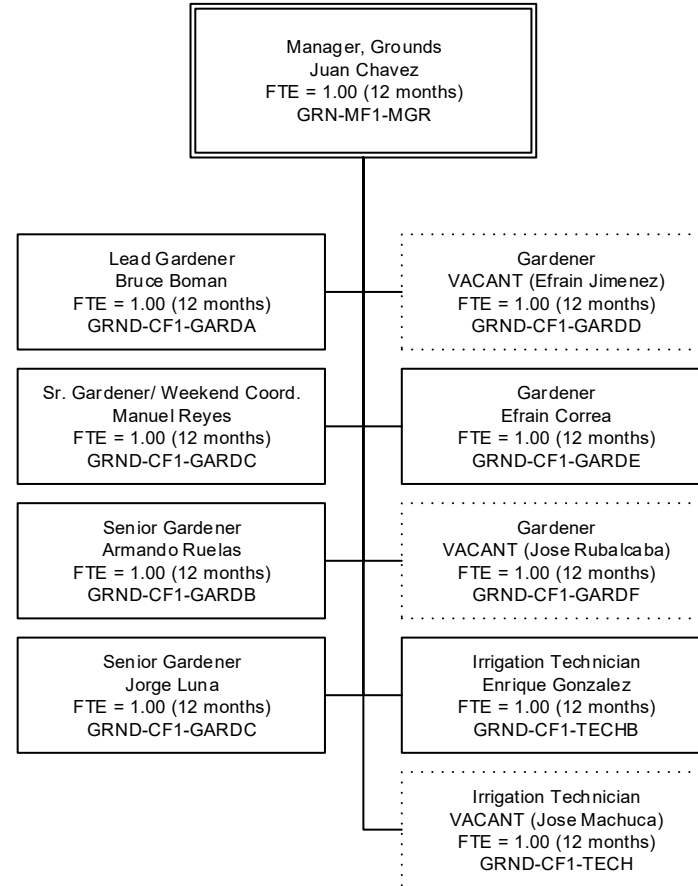




Southwestern College Organizational Chart

Grounds

June 2022

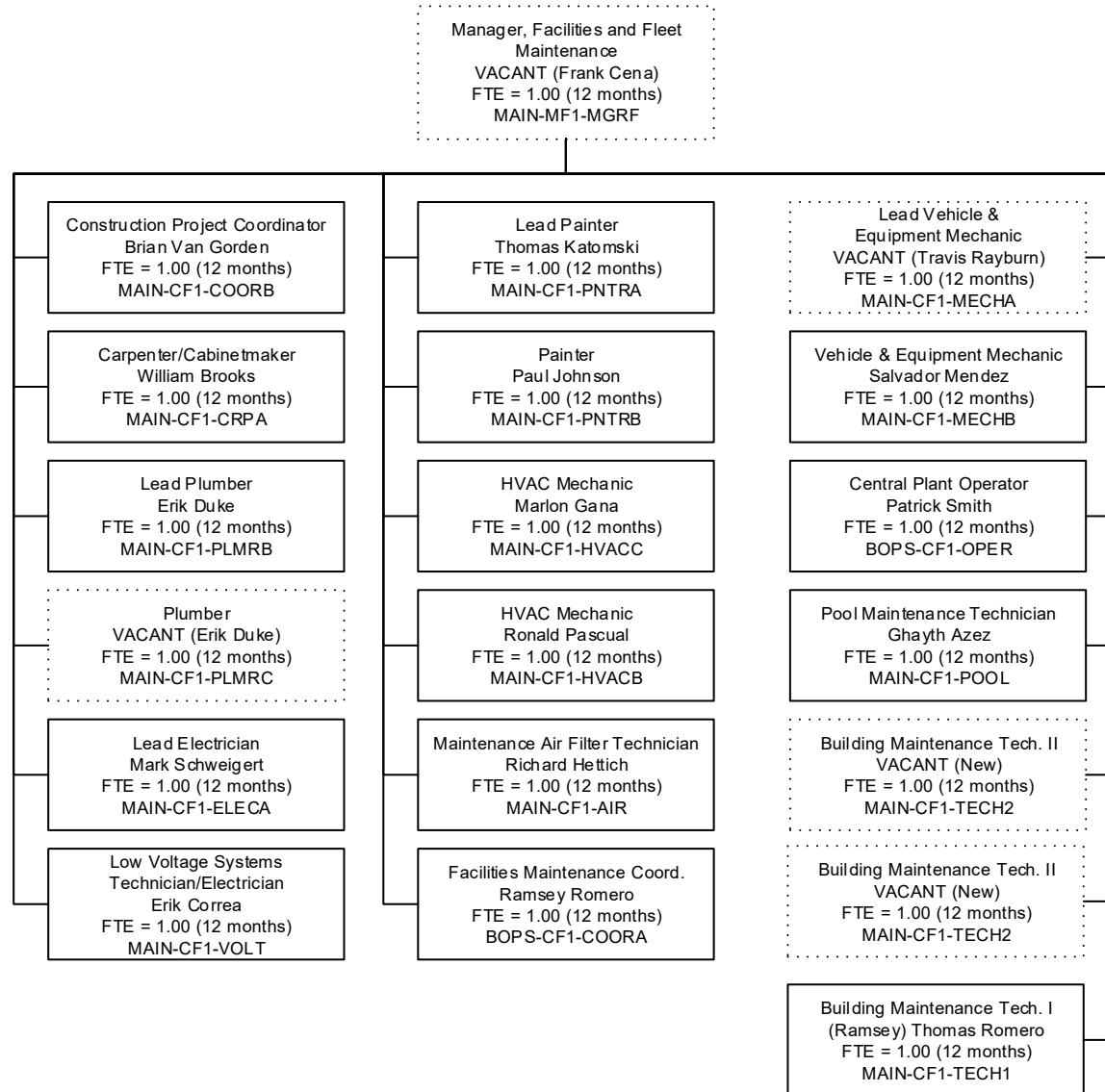




Southwestern College Organizational Chart

Maintenance

August 2022

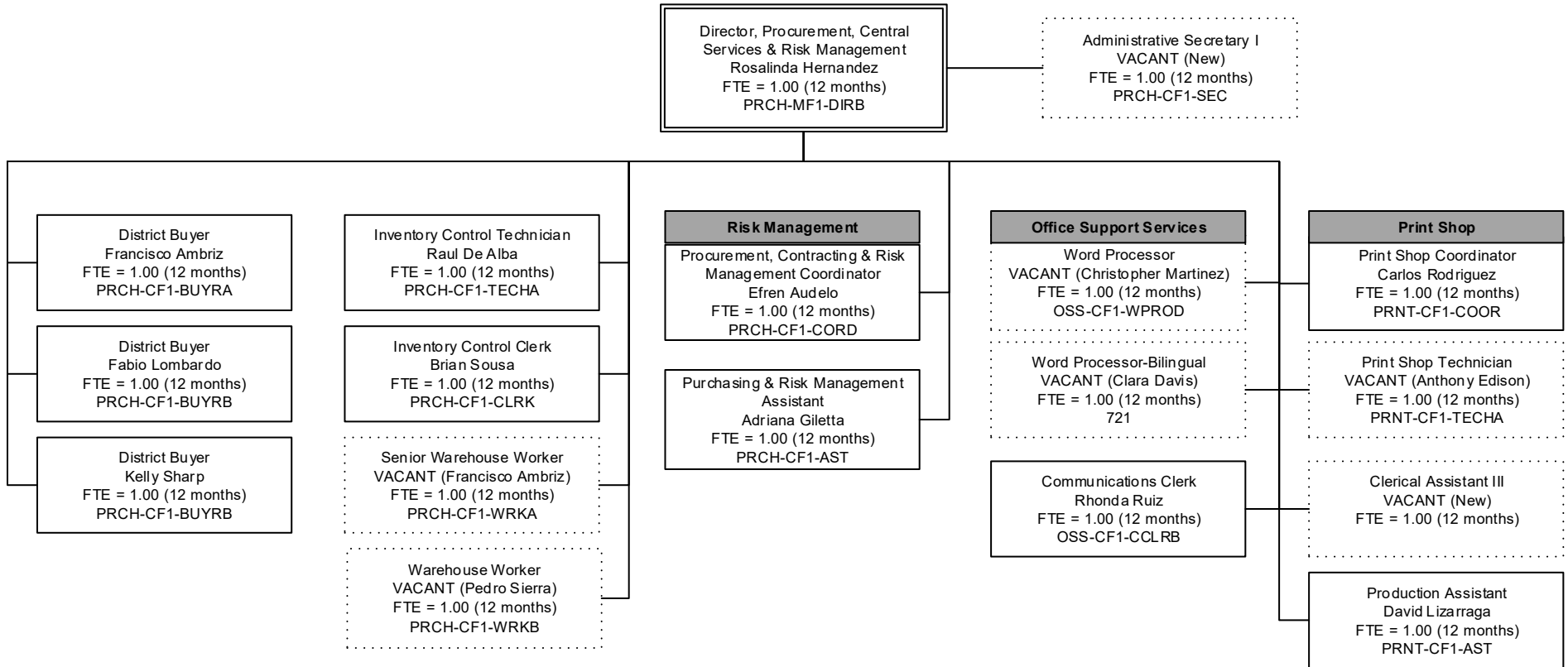




Southwestern College Organizational Chart

Procurement, Central Services & Risk Management

May 2022

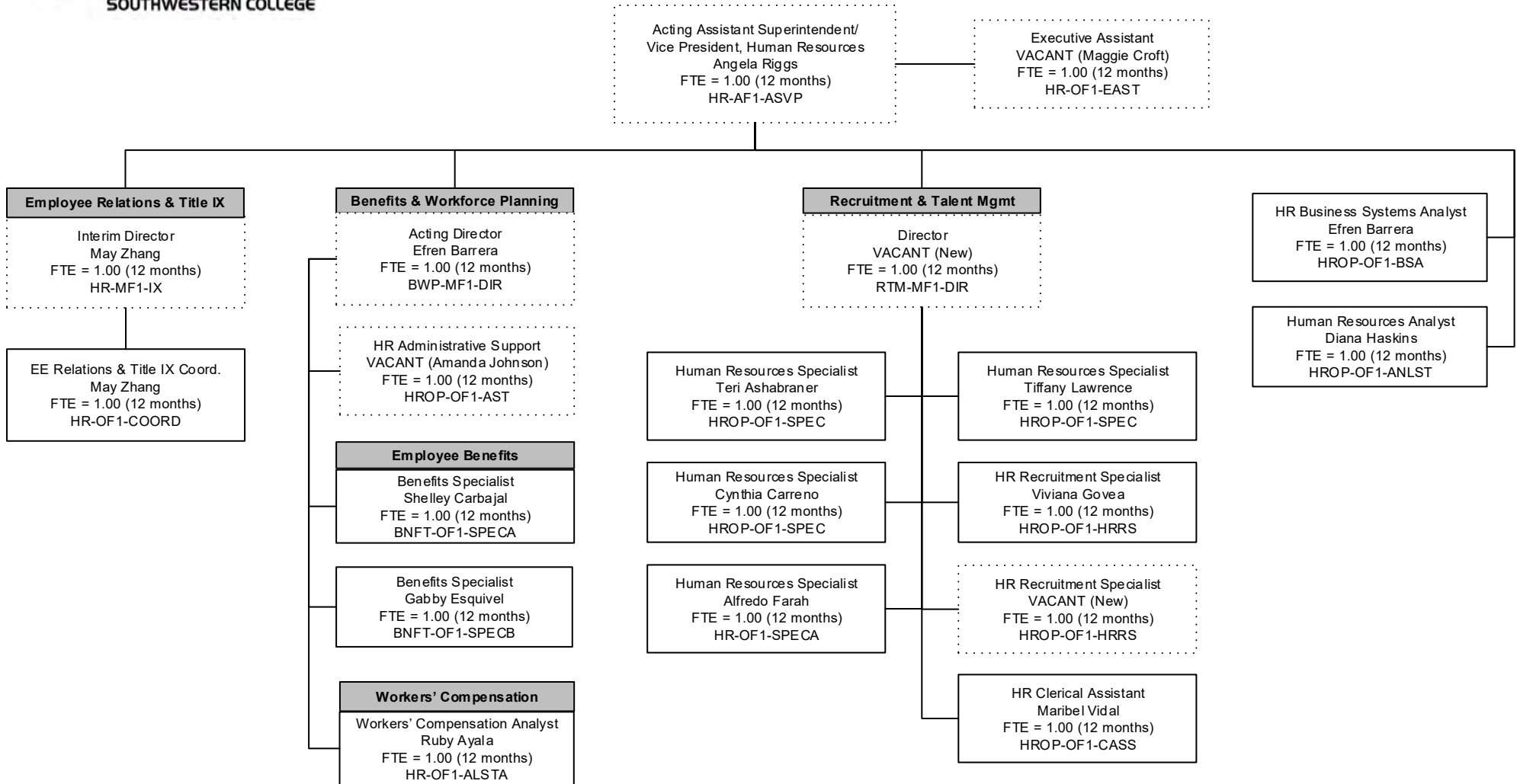




Southwestern College Organizational Chart

Human Resources

June 2022

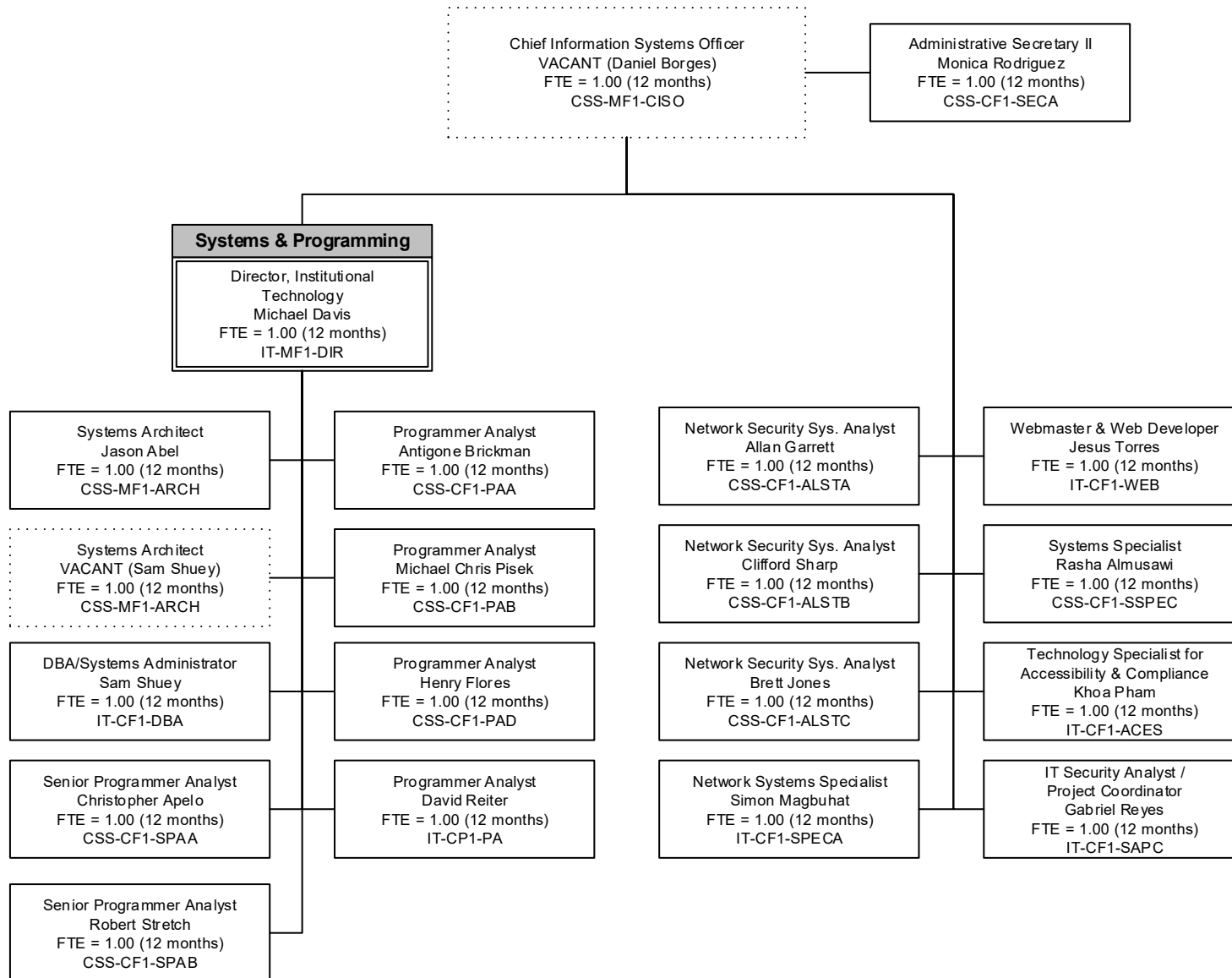




Southwestern College Organizational Chart

Institutional Technology

July 2022

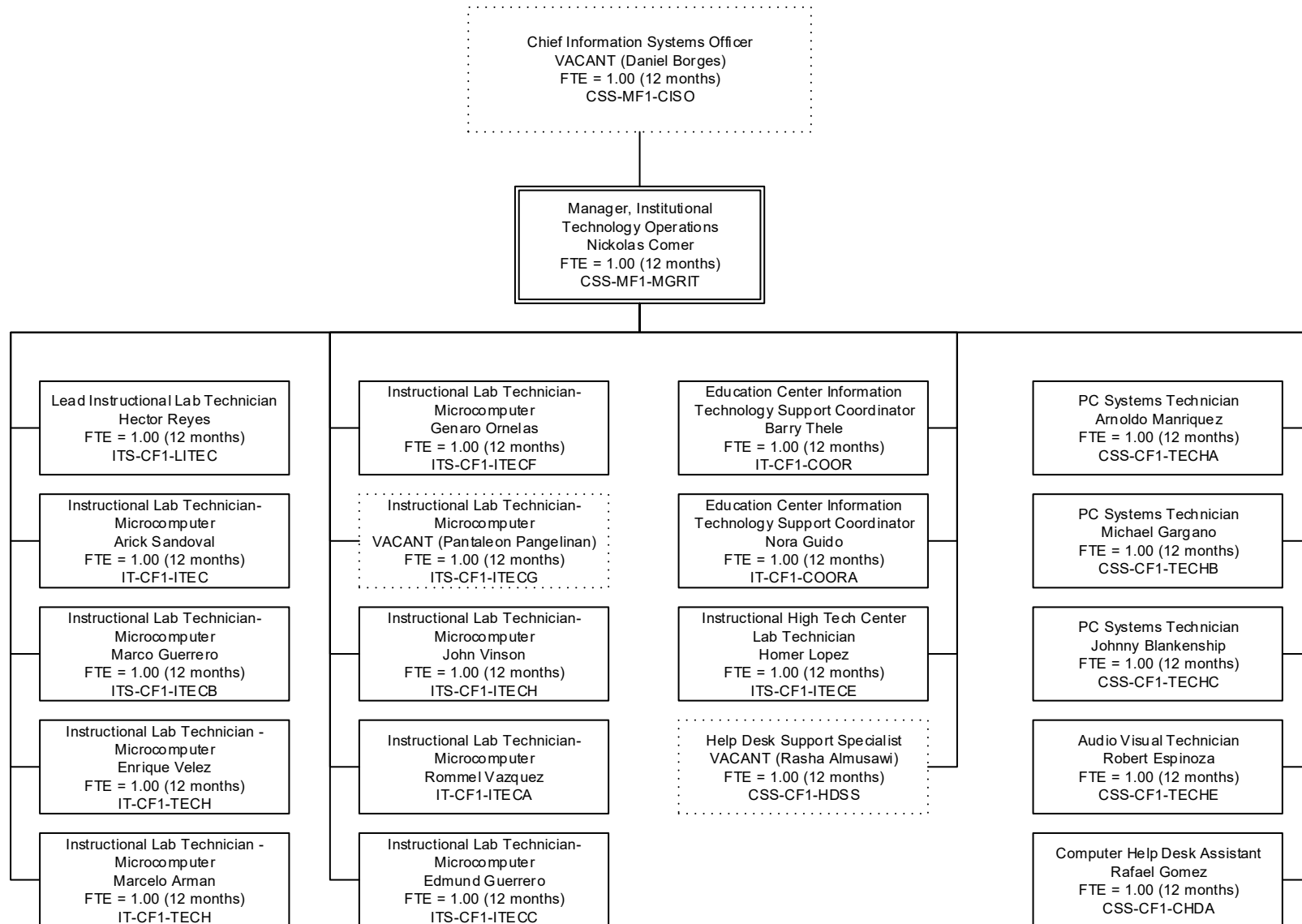




Southwestern College Organizational Chart

Institutional Technology

August 2022

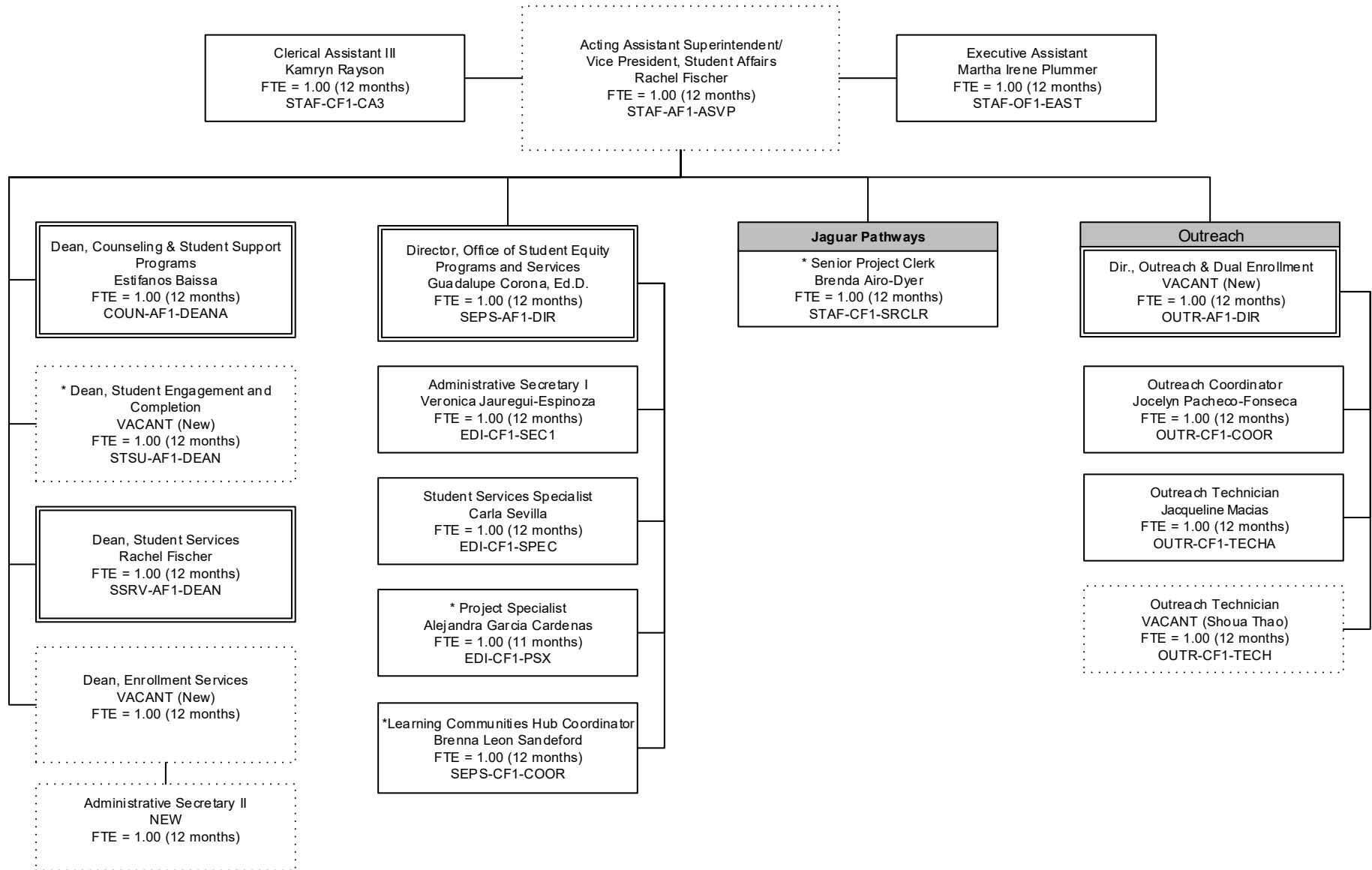




Southwestern College Organizational Chart

Student Affairs

July 2022

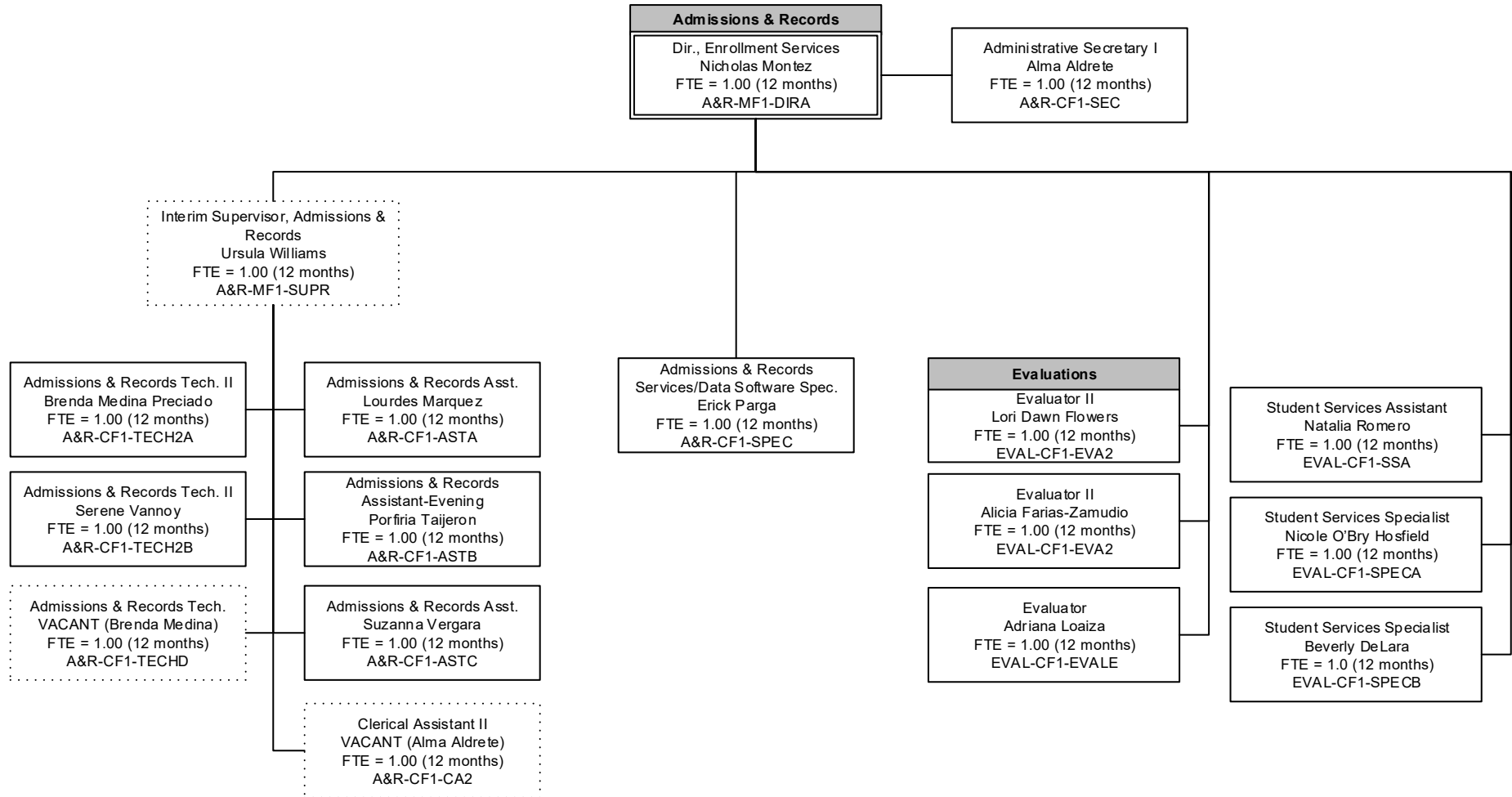




Southwestern College Organizational Chart

Admissions & Records

August 2022

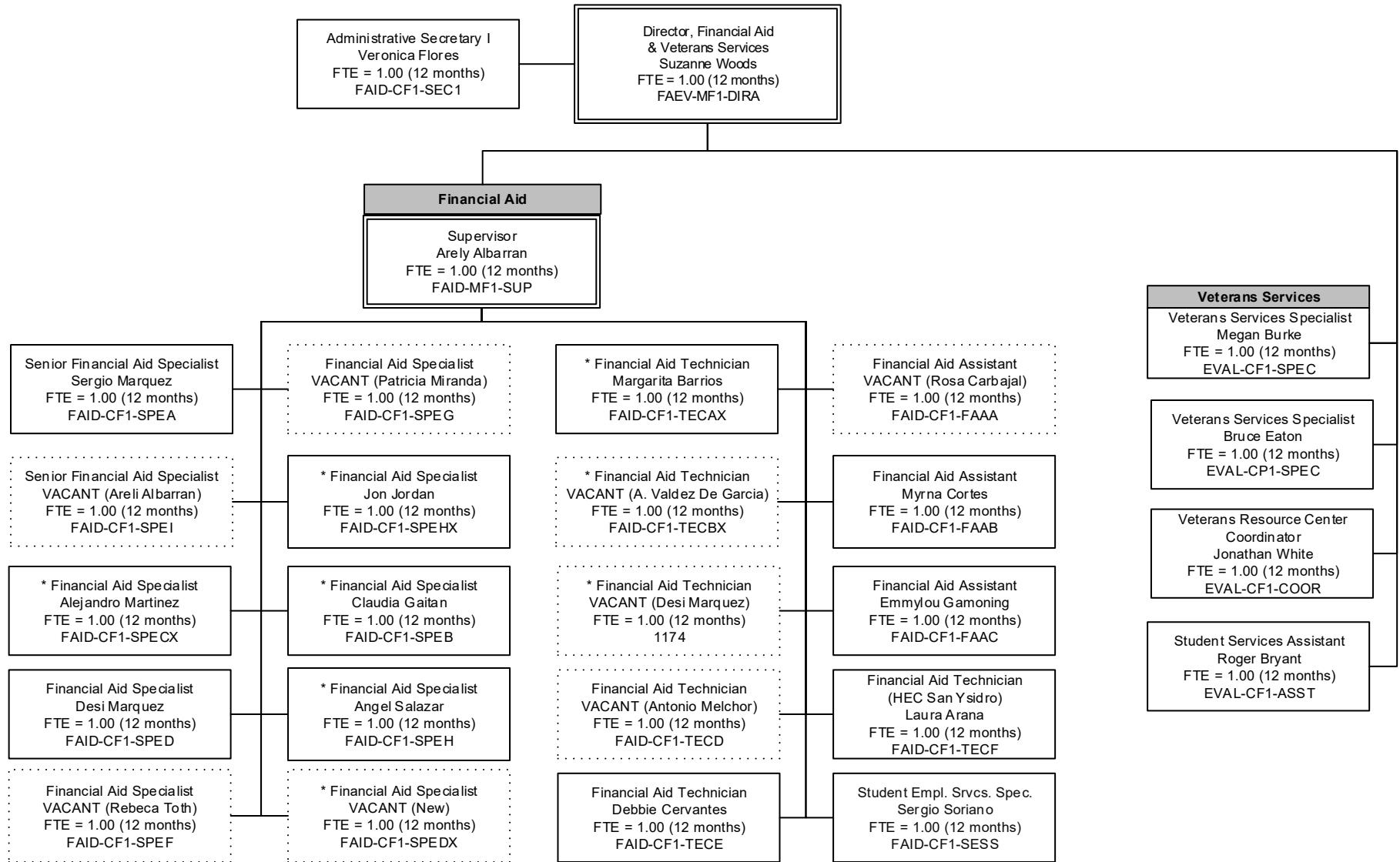




Southwestern College Organizational Chart

Financial Aid & Veterans Services

July 2022

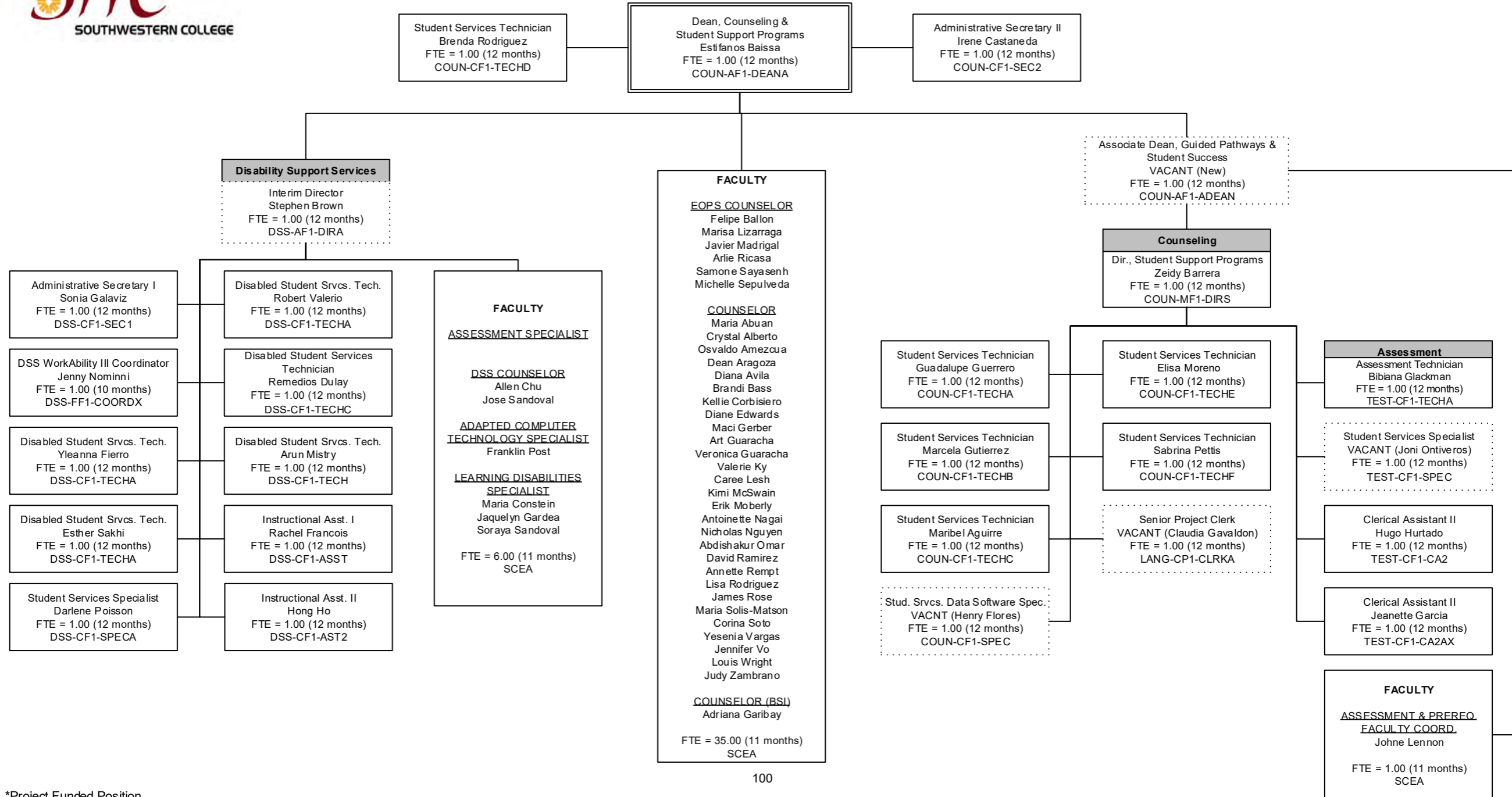




Southwestern College Organizational Chart

School of Counseling and Student Support Programs

August 2022



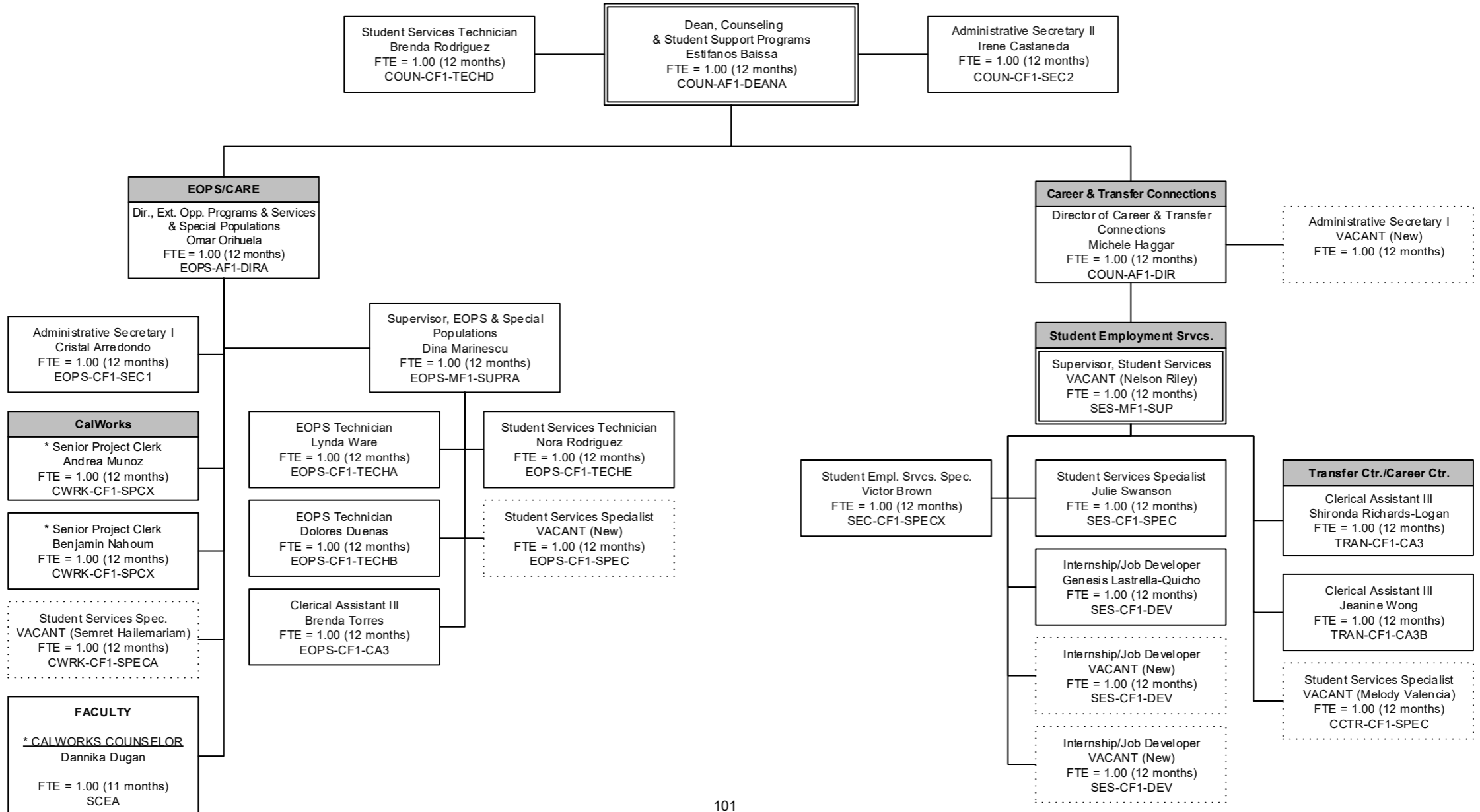
*Project Funded Position



Southwestern College Organizational Chart

School of Counseling and Student Support Programs

August 2022



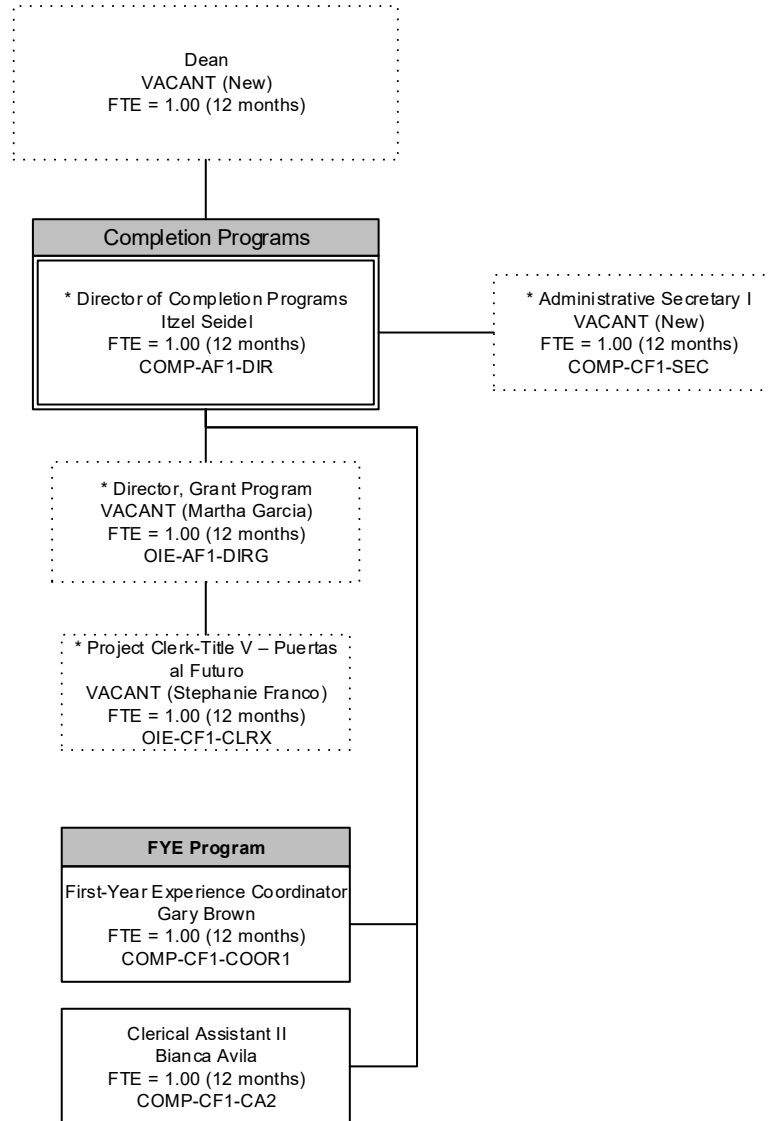
*Project Funded Position

Southwestern College Organizational Chart

Student Engagement and Completion



June 2022



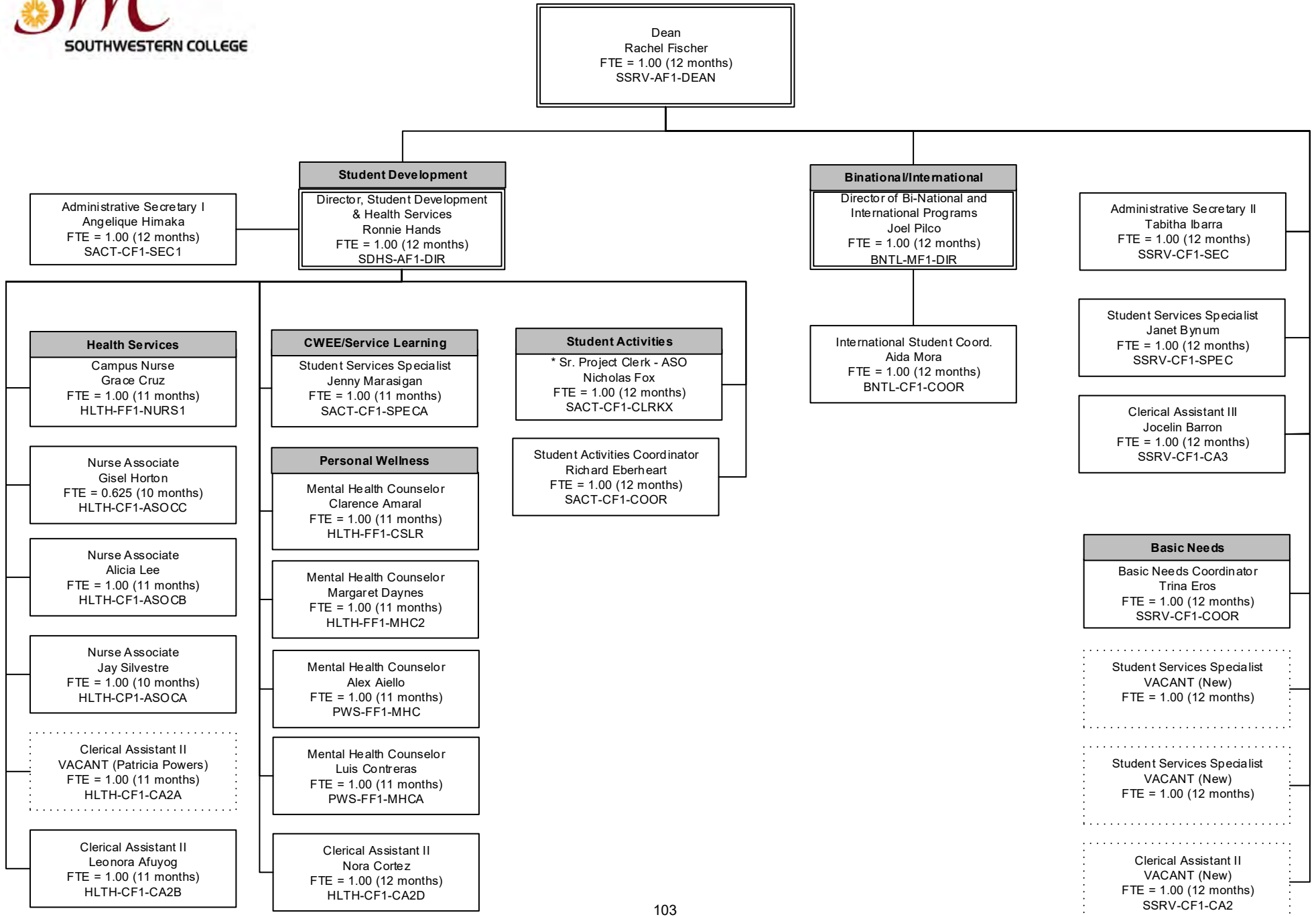
*Project Funded Position



Southwestern College Organizational Chart

Student Services

August 2022



*Project Funded Position

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.

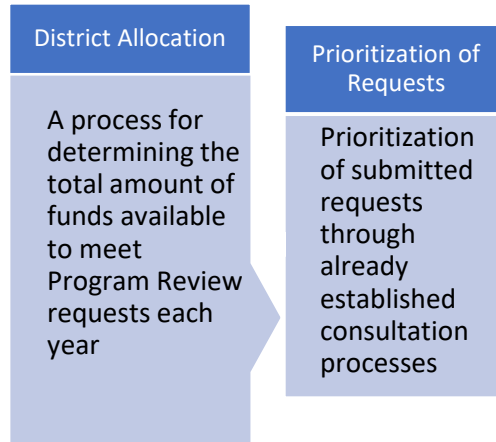
The Vice President for Business and Financial Affairs will review bids and recommend to the Superintendent/President the audit firm to be submitted to the Governing Board for approval.

Appendix D – Program Review Funding Model

Establishing an Institutional Model for Funding Program Review Resource Requests

The identification of funding sources and the estimated allocation of funding amounts to fulfill resource requests for each coming cycle of program review occurs annually in March/April as part of the budget creation process. The Planning and Budget Committee (PBC) has established the following process for recommending to the Superintendent/President the amounts and sources of funding that should be budgeted in a given year to fulfill resource requests submitted in program review:

Allocating resources to fund Program Review requests happens in two stages. The first stage is the District allocation, which, when combined with prior year carry-over amounts (if any), equals the total amount of available funds to meet Program Review requests each year. The second stage is allocating funds made available in stage 1 to requests in a prioritized order based on the established consultation process. There is an existing structure for stage 2. This model is a suggestion for a documented process for the first stage allocation.



Typically, funding will come from various sources. At a minimum, funding should be allocated from general funds and lottery funds (including unspent funds from prior years). When available, one-time funds that may be appropriately spent on certain Program Review requests will also be apportioned to Program Review requests. Examples of these one-time funds are deferred maintenance, seismic retrofit, hazardous substance abatement projects, and water conservation projects funds. The availability of these one-time funds is erratic, unpredictable, and based on decisions made at the state level.

Once established, the amounts and sources of funding to fulfill program review resource requests is communicated to the college upon Governing Board approval of the Tentative Budget (no later than July 1) and finalized with the Adopted Budget (no later than September 15).

FY 2020-21 is the base year.

	Budget
Lottery	\$ 100,000
Block Grant Fund 12 (one-time)	\$ 345,000
General Funds	\$ 250,000

In subsequent years, the District will fund Program Review requests as follows:

Lottery: Equal to FY2020-21 allocation adjusted for changes (increase or decrease) in restricted lottery funds available to the District as compared to the prior year, plus any accumulated unspent carry-over balances. It is expected that lottery funds allocated to Program Review will not be less than \$100,000 each year.

Fiscal Year 2021-22 EXAMPLE

Assume that a cumulative \$100,000 carry-over balance exists. Further assume that the District’s allocation of restricted lottery funds increases 33% in FY2021-22 as compared to FY2020-21. The amount available for FY2021-22 Program Review requests would be:

	Lottery Budget
Carry Over	\$ 100,000
Current Year Allocation	\$ 133,333
Total Lottery Funds Available FY2021-22	\$ 233,333

One-Time Funds: Unspent one-time funds will carry over to be used in subsequent years provided that the ‘spend-by’ date for the funds has not expired.

New one-time funds will be presented to the Planning and Budget Committee (PBC). PBC will make a recommendation regarding the percentage of one-time funds that shall be allocated for meeting Program Review requests in the budget year.

Fiscal Year 2021-22 EXAMPLE

Assume the one-time block grant funds of \$345,000 from 2020-21 remain unspent. Further assume that the District receives \$6,774,127 in one-time funds for deferred maintenance to be spent in 2021-22. If the PBC recommends 15% of the deferred maintenance funds be allocated to Program Review requests (and the matter is agreed to by SCC), then the 2021-22 allocation of one-time funds would be:

	One-Time Funds
Carry Over	\$ 345,000
Current Year Allocation	\$ 1,016,119
Total One-Time Funds Available FY2021-22	\$ 1,361,119

General Funds: Typically, general funds will be equal to FY2020-21 allocation adjusted for COLA compounded year over year, plus any accumulated unspent carry-over balances. It is expected that general funds allocated to Program Review will not be less than \$250,000 each year.

Fiscal Year 2021-22 EXAMPLE

Assume that \$184,105 of the 2020-21 general fund allocation remains unspent. Further assume that the 2021-22 state budget includes a COLA of 5.07%. The 2021-22 general fund allocation for Program Review requests would be:

	General Funds
Carry Over	\$ 184,105
Current Year Allocation	\$ 262,674
Total General Funds Available FY2021-22	\$ 446,779

The total District allocation for 2021-22 would be:

Lottery	\$ 233,333
One-time	\$ 1,361,119
General	\$ 446,779
	\$ 2,041,231

Should the District find cause to contemplate varying from this process in a given year, the Superintendent/President will consult with the Planning and Budget Committee before such a decision is made. In these cases, an alternate funding method, if any, for that specific year will be developed by the Planning and Budget Committee and recommended to the Shared Consultation Council. Variations from this model will be valid for a single fiscal year and then the established funding model will be reinstated.

NOTE: Some Program Review requests are funded through categorical program budgets, e.g., Strong Workforce, Perkins, SEAP, etc. These resource allocations occur through an established process within the areas where the program plans reside. Categorical funds are used to fund Program Review requests. However, these allocations are made at the program level and are not part of the institutional funding model.

Appendix E – Integrated Planning and Budget Development Process

SOUTHWESTERN COLLEGE INTEGRATED PLANNING AND BUDGET DEVELOPMENT PROCESS TIMELINE

JANUARY - FEBRUARY

Program Review*

- Training and individual consultations (cont.)
- Program Review – Level 3

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

Program Review*

- Training and individual consultations (cont.)
- Program Review – Level 2

Prioritization*

- IPRC Prioritization Task Force training and prioritization

Program Review*

- Participant and Task Force surveys

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/Vision for Success

- Annual Review

Prioritization*

- Identification of funding sources and notice of award

Program Review*

- Develop research and data needs

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

Program Review*

- Develop research and data

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)

- Develop data for FHP prioritization
- FHP Committee prioritization

Program Review*

- 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.

**Program review currently in multi-year pilot process and program review timelines above subject to change SCC Approved May 2019; SCC Approval of program review pilot process July 2020*

ADOPTED BUDGET CALENDAR - 2022-2023

Date	2021-2022 Program Review and Prioritization Process	
IPR	March 7, 2022	Level 3 program review assessments and associated resource requests are due.
IPR	April 11, 2022	Prioritization of Level 3 resource requests by Level 2 are due.
IPR	Week of April 11, 2022	First meeting of IPRC Prioritization Task Force pilot to review and discuss program review resource requests. <i>NOTE: Requests for additional classified professionals are not included.</i>
IPR	Week of April 18, 2022	Second meeting of IPRC Prioritization Task Force Pilot to review and discuss program review resource requests.
IPR	Week of April 25, 2022	IPRC Prioritization Task Force voting completed and prioritized list of resource requests forwarded to VPBFA for review and assignment of funding allocations.
PBC	May 2022	PBC reviews prioritized resource request list and funding allocations.
BFA	May 2022	VPBFA notifies departments whose prioritized resource requests will be funded.
ELT	May 2022	Executive Leadership Team prioritizes resource requests for classified professionals, assigns funding allocations and notifies departments whose requests will be funded.
SCC	May 2022	Tentative Budget review at SCC Meeting.
SCC	August 2022	Prioritized resource request list is presented to SCC and publicly posted, identifying which requests have been funded
	Before December 1, 2022	Level 2 Program Review Leads meet with Level 3 interested members (faculty and others) to discuss District, division and unit goals for 2022-23 cycle of program review.

2021-2022 Program Review Resource Requests

Rank After Voting	Level 2	Program Lead	Program	Category	Resource Requests	Brief Description	One-Time Cost Estimates
2	Silvia Cornejo	Angelia Monroy	Vocational Nursing	Major Equipment	R102052	Expand, upgrade skills and simulation labs	\$ 31,433.00
5	Silvia Nadalet	David Hecht	Chemistry	New Academic Tech	R102277	Laptops + computer cart	\$ 30,902.00
6	Cynthia McGregor	Perry Vasquez	Art	Minor Equipment	R102357	Framing and display materials	\$ 3,092.00
9	Silvia Cornejo	Geoffrey Martin	Paramedic	Major Equipment	R102005	Simulated EKG Monitors	\$ 39,960.00
14	Silvia Nadalet	Kimberly Puen Eclar	Mathematics	Facilities	R102365	Create 360 degree whiteboard classrooms	\$ 24,063.00
15	Silvia Cornejo	S. Cornejo/S. Consalvo		Minor Equipment	R102432	HECOM Science Labs Minor Equipment	\$ 54,365.00
17	Jennifer Harper	Carolina Soto	Exercise Science	Major Equipment	R102352	Technology Bundle to Livestream Athletic Events	\$ 26,657.00
18	Nickolas Comer	Nickolas Comer		Major Equipment	R102487	Purchase (6) replacement utility carts, (2) new utility carts and (1) trailer	\$ 131,698.00
21	Silvia Cornejo	Geoffrey Martin	Paramedic	Major Equipment	R102046	Non-tech manikins	\$ 5,260.00
22	Silvia Nadalet	Silvia Nadalet		Facilities	R102437	Relocate projection screens in at most 14 classrooms	\$ 144,206.50
23	Christine Perri	Heather Andersson	Higher Ed National City	Major Equipment	R102226	Science lab equipment and supplies	\$ 55,340.00
26	Cynthia McGregor	Perry Vasquez	Art	Minor Equipment	R102339	Smart TV	\$ 1,050.00
28	Rachel Fischer	Rachel Fischer		New Institutional Tech	R102381	Upgrade District Imaging Software (Perceptive Content)	\$ 74,550.00
30	Aurora Ayala	Juan Chavez	Grounds	Major Equipment	R102230	Sweeper	\$ 155,418.00
33	Silvia Nadalet	Mourad Mjahed		Minor Equipment	R102470	Purchase 10 laptops to be loaned to students through MESA program	\$ 18,985.00
34	Cynthia McGregor	Perry Vasquez	Art	Minor Equipment	R102343	Digital projector	\$ 1,567.00
42	Mia McClellan	Patricia Torres	Library	Major Equipment	R102280	Wireless access point kits	\$ 8,763.00
44	Silvia Cornejo	Geoffrey Martin		Major Equipment	R102400	Replace Stryker Gurney	\$ 7,700.00
45	Cynthia McGregor	Perry Vasquez	Art	Major Equipment	R102117	Student work tables	\$ 21,996.00
49	Mia McClellan	Toni Pfister	Distance Education	Technology Bundles	R102313	Multimedia Station and webcam/headset checkout	\$ 1,200.00
50	Aurora Ayala	Juan Chavez	Grounds	Major Equipment	R102234	Electric Vehicles	\$ 15,094.00
52	Nickolas Comer	Nickolas Comer		New Institutional Tech	R102452	Purchase (100) Dell Wired Mouse with Fingerprint Reader - MS819	\$ 3,109.00
54	Cynthia McGregor	Nakul Tiruvilumala	Recording Arts and Technology	Major Equipment	R102372	Studio related equipment items	\$ 6,279.00
55	Silvia Nadalet	Silvia Nadalet	Math	Facilities	R102474	Purchase outdoor tables and chairs	\$ 16,470.00
56	Marquise Jackson	Claudia Acosta	Food Services	Major Equipment	R102254	Electric Vehicle	\$ 24,556.00
57	Cynthia McGregor	Teresa Russell	Music	Major Equipment	R102072	Music instruments for concert band and orchestra	\$ 26,200.00
58	Mia McClellan	Patricia Torres	Library	Minor Equipment	R102282	4 rolling white boards	\$ 2,912.00
61	Silvia Nadalet	Silvia Nadalet		Minor Equipment	R102471	Purchase 10 tablets (ipad mini) for tutor use	\$ 7,098.00
64	Mia McClellan	Patricia Torres	Library	Minor Equipment	R102283	4 laptops for collaborative space	\$ 4,291.00
67	Christine Perri	Kesa Waddell	Dental Hygiene	Major Equipment	R102334	Ultrasonic scalers and locked storage cabinet	\$ 22,411.00
71	Christine Perri	Fernando Poveda	Higher Ed National City	Minor Equipment	R102004	Various aquatic equipment	\$ 4,936.00
73	Cynthia McGregor	Nakul Tiruvilumala	Recording Arts and Technology	Minor Equipment	R102368	PTZ Video Camera	\$ 1,938.00
90	Cynthia McGregor	Michael Buckley	Theatre Arts	Minor Equipment	R102202	Replace stolen speakers	\$ 10,979.86
93	Cynthia McGregor	Michael Buckley	Theatre Arts	Minor Equipment	R102204	6 monitor speaker	\$ 3,300.00
95	Christine Perri	C. Perri/M. Arman	Dental Hygiene	New Academic Tech	R102413	Hy-flex Classrooms	\$ 35,000.00
100	Cynthia McGregor	Michael Buckley	Theatre Arts	Minor Equipment	R102091	Impact drills	\$ 895.00
102	Cynthia McGregor	Perry Vasquez	Art	Major Equipment	R102157	Floor Model Elephant Etching Press 18" x 36"	\$ 6,348.00
114	Mia McClellan	Patricia Torres	Library	Minor Equipment	R102279	Monitor arm	\$ 117.00
116	Silvia Nadalet	Silvia Nadalet	Math/Science	New Academic Tech	R102483	Purchase 40 laptops and laptop cart that can be placed in any classroom	\$ 50,470.00
125	Rachel Fischer	Clarence Amaral	Personal Wellness	New Institutional Tech	R102218	Laptop	\$ 1,769.00
128	Christine Perri	Kesa Waddell	Dental Hygiene	Major Equipment	R102168	Intra-oral cameras	\$ 24,457.00
134	Rachel Fischer	Nicholas Montez	Admissions and Records	Major Equipment	R102290	Video Monitors	\$ 9,604.00
147	Silvia Nadalet	Hok Lee	Physics	Minor Equipment	R102223	Lab equipment - Smart Carts	\$ 4,048.00
149	Silvia Nadalet	Hok Kong Lee	Physics	Minor Equipment	R102332	Printer	\$ 1,355.00
\$ 1,121,842.36							

Appendix F – Adopted Budget Calendar

ADOPTED BUDGET CALENDAR - 2022-2023

Date	2022-2023 Budget Development
Saturday, January 15, 2022	Governor's Proposed Budget is unveiled for FY 22/23.
PBC Friday, February 4, 2022	Planning and Budget Committee approves <i>Draft</i> Budget Calendar, reviews Governor's proposed budget and develops budget building assumptions. Update on funding amount (and sources) for Program Review.
Tuesday, February 15, 2022	Quarterly Financial Status Report 311Q due.
ELT Tuesday, February 22, 2022	ELT Budget Planning Session
CMT Thursday, February 24, 2022	CMT Budget Planning Session; Budget Development Overview provided to Budget Managers and Executive Leadership Team.
PBC Friday, March 4, 2022	VP-Academic Affairs presents revenue and enrollment projections at Planning and Budget Committee Meeting.
SCC Wednesday, March 9, 2022	Shared Consultation Council Meeting, VP-Business & Financial Affairs (VPBFA) communicates Budget Priorities and Assumptions.
GB Monday, March 14, 2022	Governing Board Meeting, VP-Business & Financial Affairs (VPBFA) communicates Budget Priorities and Assumptions and shares <i>Draft</i> Budget Calendar.
PBC Friday, March 18, 2022	Budget Building Session with Planning and Budget Committee.
Monday, March 21, 2022	Zoom Recording of Budget Development Overview and Trainings will be made available to all interested participants.
Week of March 21, 2022	Finance Staff meetings with Budget Managers to review their respective budgets. Budget Development Packets/Instructions distributed.
HR Friday, March 25, 2022	HR sends APL to Finance for <i>Draft</i> Tentative Budget.
Week of April 4, 2022	Budget Managers meet with VP's to review proposed budgets and get VP sign-off.
Monday, April 11, 2022	Electronic budgets due to be submitted to Finance Office.
SCC Wednesday, April 13, 2022	Shared Consultation Council Meeting, VP-Business and Financial Affairs delivers update on budget process.
HR Thursday, April 21, 2022	HR sends <i>final</i> APL to Finance.
Sunday, May 1, 2022	Notification to Chancellor of External Auditor hired for District Audit.

ADOPTED BUDGET CALENDAR - 2022-2023

Date	2022-2023 Budget Development
Monday, May 9, 2022	Finance Office finalizes Tentative Budget. Finance provides budget schedules in Excel format to VPBFA admin. The admin combines with the narratives, does edit checks, creates cover letter, and sends to printer.
Friday, May 13, 2022	May Revise of the Governor's budget is released. Deadline for submitting purchase requisitions.
Sunday, May 15, 2022	Quarterly Financial Status Report 311Q due.
Monday, May 16, 2022	<i>Draft</i> Tentative Budget distributed. VPBFA and Director of Finance deliver joint Town Hall Meeting to inform campus of Tentative Budget.
PBC Friday, May 20, 2022	Tentative Budget Presentation review with Planning and Budget Committee.
GB Monday, May 23, 2022	Governing Board Workshop - Tentative Budget
GB Monday, June 13, 2022	Governing Board adopts Tentative Budget.
Monday, June 13, 2022	The California State Budget is enacted for 2022/23.
Tuesday, June 14, 2022	Finance staff loads Tentative Budget.
Monday, July 18, 2022	HR sends <i>updated</i> APL to Finance for Adopted Budget.
Wednesday, August 17, 2022	Advertisement - Public Notice to community regarding Adoption Budget. Public viewing of Budget in Finance Office.
GB Monday, August 22, 2022	Governing Board Workshop - Adoption Budget
Saturday/Sunday, September 10-11, 2022 - August 4, 2022 - Last day of Summer Semester - August 11, 2022 - Grades due for Summer Semester - August 17, 2022 - Email Fall class schedule to registered students - August 21, 2022 - Last day to add classes for Fall Semester - August 22, 2022 - First day of Fall classes	Finance Office closes year-end in Ellucian.
GB Monday, September 12, 2022	Governing Board approval of Adopted Budget.
Tuesday, September 13, 2022	Finance Staff loads Adopted Budget.
Monday, October 10, 2022	Adopted Budget due to Chancellor's Office. Certified Annual 311 due.
Tuesday, November 1, 2022	FON Report due.
GB Monday, November 14, 2022	Completed Annual Audit presented to Governing Board to review and accept.
Tuesday, November 15, 2022	Quarterly Financial Status Report 311Q due.
Saturday, December 31, 2022	Annual Audit Report due to CCCC.

Appendix G – Capital Projects

*(Brief description of some of the major projects
being funded by bond proceeds in the budget year)*

STUDENT UNION COMPLEX

Total Project Budget: \$91,562,000

Funding Source: Measure Z Bond

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

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



INSTRUCTIONAL COMPLEX BUILDING ONE

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: \$19,720,328

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.



LANDSCAPE NURSERY TECHNOLOGY

Total Project Budget: \$29,728,960

Funding Source: Measure Z Bond

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

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

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



OPERATIONS & WAREHOUSE RELOCATION

Total Project Budget: \$40,686,596

Funding Source: Measure R 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: \$24,927,856

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

