



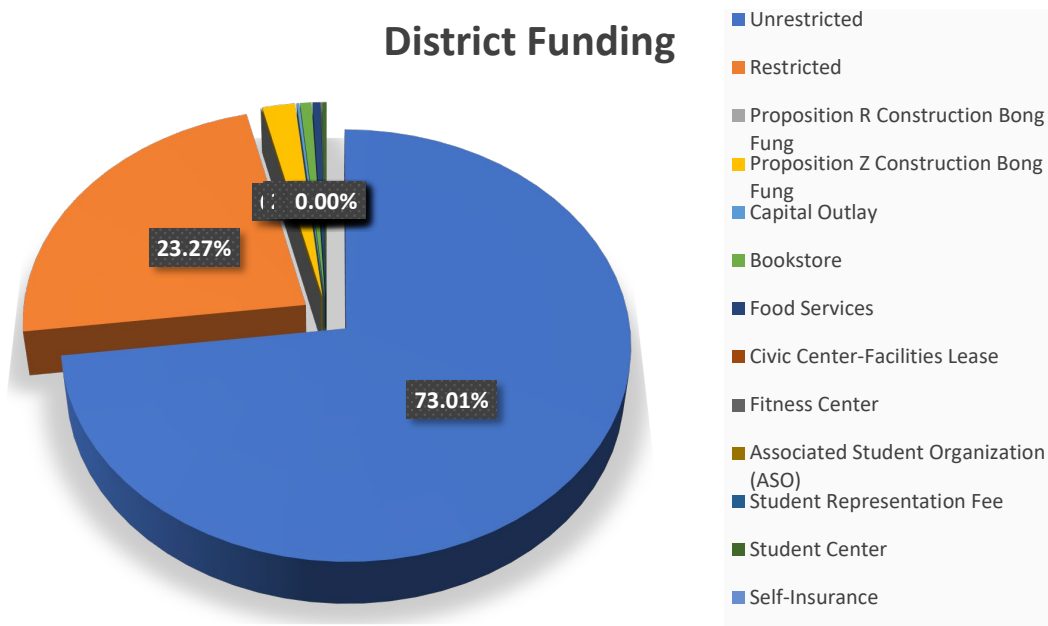
SOUTHWESTERN COMMUNITY
COLLEGE DISTRICT

TENTATIVE BUDGET FY 2024–25

Presentation to Governing Board
June 10, 2024

Southwestern Community College District
FY 2024-2025 Tentative Budget
All District Funds

	FY 23-24		FY 24-25	
	Adopted Budget		Tentative Budget	
	All Funds		All Funds	
General Fund:				
Unrestricted	\$	141,486,528	\$	144,395,264
Restricted		53,583,749		46,024,166
Total General Fund	\$	195,070,277	\$	190,419,430
Other Funds:				
Proposition R Construction Bond Fund	\$	200,000	\$	-
Proposition Z Construction Bond Fund		6,000,000		4,000,000
Capital Outlay		800,000		350,000
Enterprise Funds				
Bookstore		3,315,000		1,381,542
Food Services		1,175,500		999,911
Civic Center-Facilities Leasing		800,000		-
Fitness Center		850,000		-
Student Center		149,200		56,000
Student Representation Fee		74,376		74,376
Associated Student Organization (ASO)		300,000		500,000
Self-Insurance		-		3,600
Total Other Funds	\$	13,664,076	\$	7,365,429
Total Budgeted Revenue	\$	208,734,353	\$	197,784,859



Southwestern Community College District
FY 2024-2025 Tentative Budget
General Fund Revenue

General Fund 11	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
	Audited	Audited	Audited	Forecasted	Tentative
	Actuals	Actuals	Budget	Actuals	Budget
<u>Student Centered Funding Formula</u>					
<u>State Apportionment</u>					
Basic Allocation					
Single College District - Medium	\$ 5,394,006	\$ 5,667,482	\$ 7,933,899	\$ 8,586,065	\$ 8,651,319
State Approved Centers - 3 Centers	4,045,503	4,250,610	5,950,422	6,439,548	6,488,489
Total Basic Allocation	\$ 9,439,509	\$ 9,918,092	\$ 13,884,321	\$ 15,025,613	\$ 15,139,808
FTES					
Credit FTES	\$ 58,230,819	\$ 61,869,705	\$ 71,097,141	\$ 77,727,042	\$ 78,317,768
Regular Non-Credit CDCP	285,707	300,192	344,964	247,190	249,069
Non-Credit FTES	166,564	175,008	201,110	844,325	850,742
Special Admit	1,065,358	1,119,371	1,286,318	783,149	789,101
Incarcerated Credit	174,168	182,998	210,291	455,447	458,908
Total FTES	\$ 59,922,616	\$ 63,647,274	\$ 73,139,824	\$ 80,057,153	\$ 80,665,587
Total Base Allocation (Basic + FTES)	\$ 69,362,125	\$ 73,565,366	\$ 87,024,145	\$ 95,082,766	\$ 95,805,395
Supplemental Allocation/Student Equity	22,035,312	20,382,450	20,493,269	24,440,933	24,626,684
Student Success Allocation	9,169,195	10,246,030	12,148,939	13,071,782	13,171,128
Stability/Hold Harmless Protection	-	1,471,514	-	-	-
Total Computational Revenue (TCR)	\$ 100,566,632	\$ 105,665,360	\$ 119,666,353	\$ 132,595,481	\$ 133,603,207
Deficit Factor Adjustment	(768,459)				
Total Apportionment Revenue	\$ 99,798,173	\$ 105,665,360	\$ 119,666,353	\$ 132,595,481	\$ 133,603,207
<u>Other Revenue</u>					
Federal	\$ 25,000	\$ 101,961	\$ 113,400	\$ 86,600	\$ 110,000
State					
Lottery	2,755,688	2,749,282	3,227,066	2,535,600	1,349,639
Full-Time Faculty Hiring	591,549	1,957,091	1,957,091	1,957,091	1,957,091
Mandated Cost Reimbursement	428,015	455,070	580,767	609,805	523,782
On Behalf Pass-through	3,870,695	4,765,668	3,595,393	4,257,765	3,531,873
Other State Revenue	618,744	722,841	226,435	397,855	350,251
Local					
Interest Revenue	251,354	168,904.15	985,930	900,000	500,000
Non-Resident Tuition	1,175,249	2,000,330	2,101,781	2,000,000	2,200,000
Student Course Material Fees	87,291	96,596	119,708	258,350	149,422
Other Local Revenue	2,000,000	1,279,955	1,344,906	223,763	120,000
Total Other Revenue	\$ 11,803,585	\$ 14,297,698	\$ 14,252,477	\$ 13,226,829	\$ 10,792,058
Total Unrestricted Revenue	\$ 111,601,758	\$ 119,963,058	\$ 133,918,830	\$ 145,822,310	\$ 144,395,265

Southwestern Community College District
FY 2024-2025 Tentative Budget
Fund Summary

	FY 24-25 Tentative Budget Unrestricted Fund 11	FY 24-25 Tentative Budget Restricted Fund 12	FY 24-25 Tentative Budget Total Fund 11 & 12
Revenue			
Federal	\$ 110,000	\$ 9,147,395	\$ 9,257,395
State	95,104,832	32,447,734	127,552,566
Local	49,180,432	2,262,241	51,442,673
Transfers In	-	2,166,796	2,166,796
Total Revenue	<u>\$ 144,395,264</u>	<u>\$ 46,024,166</u>	<u>\$ 190,419,430</u>
Expenses			
Salaries	\$ 80,384,906	\$ 16,520,025	\$ 96,904,931
Employee Benefits	45,010,411	6,761,313	51,771,724
Vacant Position Savings (Net)	-	-	-
Total Personnel Expenses	<u>\$ 125,395,318</u>	<u>\$ 23,281,338</u>	<u>\$ 148,676,656</u>
Supplies and Materials	\$ 1,506,158	\$ 2,903,353	\$ 4,409,511
Other Operating Expenses and Services	15,791,928	14,133,640	29,925,568
Capital Outlay	14,000	469,194	483,194
Other Outgo and Transfers Out	2,807,796	5,236,641	8,044,437
Total Other Expenses	<u>\$ 20,119,882</u>	<u>\$ 22,742,828</u>	<u>\$ 42,862,710</u>
Total Expenses	<u>\$ 145,515,200</u>	<u>\$ 46,024,166</u>	<u>\$ 191,539,366</u>
Surplus (Deficit)	<u><u>\$ (1,119,935)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (1,119,935)</u></u>

Southwestern Community College District
FY 2024-2025 Tentative Budget
Expenditure Detail

Object	Description	FY 24-25		FY 24-25		FY 24-25
		Tentative Budget		Tentative Budget		Tentative Budget
		Unrestricted		Restricted		Total
		Fund 11		Fund 12		Fund 11 & 12
511	Instructional Salaries	\$ 23,859,432	\$	189,231	\$	24,048,663
512	Non-Inst Salaries, Contract	12,400,928		4,049,092		16,450,020
513	Instructional Salaries, Other	11,500,000		305,855		11,805,855
514	Non-Inst Salaries, Other	-		678,878		678,878
	Academic Salaries	\$ 47,760,359	\$	5,223,056	\$	52,983,415
521	Non-Inst Salaries, Full-time	\$ 28,670,364	\$	9,266,438	\$	37,936,802
522	Instructional Salaries	3,496,183		-		3,496,183
523	Non-Inst Salaries, Other	108,000		1,512,887		1,620,887
524	Instructional Aides	350,000		584,288		934,288
	Non-Academic Salaries	\$ 32,624,547	\$	11,363,613	\$	43,988,160
530	Benefits	\$ 43,558,513	\$	4,381,474	\$	47,939,987
534	SERP Premium	1,451,898		2,423,871		3,875,769
	Employee Benefits	\$ 45,010,411	\$	6,805,345	\$	51,815,756
	Total Personnel	\$ 125,395,318	\$	23,392,014	\$	148,787,332
541	Text Books, First-aid and Software	\$ 99,229	\$	65,949	\$	165,178
542	Books and Manuals	52,960		20,337		73,297
543	Instructional Supplies	125,393		1,963,252		2,088,645
544	Non-Instructional Supplies	1,228,576		851,815		2,080,391
545	Repair Supplies and Cash Short	-		2,000		2,000
	Supplies and Materials	\$ 1,506,158	\$	2,903,353	\$	4,409,511
551	Contract Services	\$ 3,587,878	\$	11,994,346	\$	15,582,224
552	Travel and Business Related	775,303		1,516,886		2,292,189
553	Dues and Memberships	285,530		12,539		298,069
554	Insurance	78,198		68,000		146,198
555	Utilities	4,625,194		21,342		4,646,536
556	Maintenance Contracts	5,101,585		203,015		5,304,600
557	Audit, Legal and Election	787,021		25,000		812,021
558	Bank Fees and Postage	756,833		1,431		758,264
559	Indirect Expenses	(205,614)		291,081		85,467
	Other Operating Expenses and Services	\$ 15,791,928	\$	14,133,640	\$	29,925,568
561	Sites and Improvements	\$ -	\$	-	\$	-
563	Library Books	-		10,000		10,000
564	Equipment	14,000		459,194		473,194
	Capital Outlay	\$ 14,000	\$	469,194	\$	483,194
573	Transfers Out	\$ 2,166,796	\$	257,820	\$	2,424,616
575	Other Outgo-Grants and Waivers	6,000		1,000		7,000
576	Other Outgo-Student Aid	150,000		3,257,995		3,407,995
579	Other Outgo-Contingency	485,000		-		485,000
	Other Outgo	\$ 2,807,796	\$	3,516,815	\$	6,324,611
	Total Other Expenses	\$ 20,119,882	\$	21,023,002	\$	41,142,884
	Total Expenses	\$ 145,515,200	\$	44,415,016	\$	189,930,216

Southwestern Community College District
FY 2024-2025 Tentative Budget
General Fund Summary

Unrestricted General Fund 11	FY 20-21 Audited Actuals	FY 21-22 Audited Actuals	FY 22-23 Audited Actuals	FY 23-24 Forecasted Actuals	FY 24-25 Tentative Budget
Revenue					
Federal	\$ 25,000	\$ 101,961	\$ 113,400	\$ 86,600	\$ 110,000
State	71,638,381	77,586,784	85,874,640	96,316,504	95,104,832
Local	39,938,377	42,274,313	47,930,780	49,419,206	49,180,432
Total Revenue	\$ 111,601,758	\$ 119,963,058	\$ 133,918,820	\$ 145,822,310	\$ 144,395,264
Expenses					
Salaries	\$ 63,066,783	\$ 74,742,533	\$ 85,552,221	\$ 86,472,523	\$ 80,384,906
Employee Benefits	29,244,741	31,287,445	33,538,953	38,145,640	43,558,513
Vacant Positions - Savings	-	-	-	-	-
SERP Premiums	1,746,164	1,892,211	2,345,234	1,563,745	1,451,898
Total Personnel Expenses	\$ 94,057,688	\$ 107,922,189	\$ 121,436,408	\$ 126,181,908	\$ 125,395,318
Supplies and Materials	\$ 1,676,369	\$ 1,678,335	1,588,038	\$ 1,296,903	\$ 1,506,158
Other Operating Expenses and Services	8,550,732	9,691,091	12,012,291	11,686,631	15,791,928
Capital Outlay	237,346	107,850	-	387,989	14,000
Other Outgo and Transfers Out	932,501	1,297,988	2,794,675	2,780,025	2,807,796
Total Other Expenses	\$ 11,396,948	\$ 12,775,264	\$ 16,395,004	\$ 16,151,547	\$ 20,119,882
Total Expenses	\$ 105,454,636	\$ 120,697,453	\$ 137,831,412	\$ 142,333,455	\$ 145,515,200
Excess (Deficit)	\$ 6,147,122	\$ (734,395)	\$ (3,912,592)	\$ 3,488,855	\$ (1,119,935)
Beginning Fund Balance	\$ 16,845,706	\$ 22,992,828	\$ 22,258,433	\$ 18,345,841	\$ 21,834,696
Excess (Deficit)	6,147,122	(734,395)	(3,912,592)	3,488,855	(1,119,935)
Ending Fund Balance	\$ 22,992,828	\$ 22,258,433	\$ 18,345,841	\$ 21,834,696	\$ 20,714,761
Ending Fund Balance	\$ 22,992,828	\$ 22,258,433	\$ 18,345,841	\$ 21,834,696	\$ 20,714,761
Committed for Compensated Absences	(4,132,241)	(4,132,241)			
Committed for Economic Uncertainty (Governing Board Reserve)	(7,381,825)	(19,311,592)	(22,053,026)	(22,773,353)	(23,282,432)
Remaining Fund Balance	\$ 11,478,762	\$ (1,185,400)	\$ (3,707,185)	\$ (938,657)	\$ (2,567,671)
Governing Board Reserve as % of Total Expenses	7%	16%	16%	16%	16%
Uncommitted Fund Balance as % of Total Expenses	11%	-1%	-3%	-1%	-2%
Personnel Costs as a % of Total Expenses	89%	89%	88%	89%	86%

Southwestern Community College District
FY 2024-2025 Tentative Budget
Restricted Fund Summary

Restricted Fund 12	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
	Audited	Audited	Audited	Forecasted	Tentative
	Actuals	Actuals	Actuals	Actuals	Budget
Revenue					
Federal	\$ 17,968,183	\$ 24,696,246	\$ 11,100,283	\$ 5,172,578	\$ 9,147,395
State	21,156,148	60,523,941	40,946,151	22,550,177	32,447,734
Local	1,738,960	2,604,500	5,165,875	4,390,807	2,262,241
Transfers In	-	-	2,787,439	918,645	2,166,796
Total Revenue	\$ 40,863,291	\$ 87,824,687	\$ 59,999,748	\$ 33,032,206	\$ 46,024,166
Expenses					
Salaries	\$ 17,460,500	\$ 17,364,375	\$ 18,234,903	\$ 12,664,692	\$ 16,520,025
Employee Benefits	5,715,081	6,154,546	7,238,649	5,038,211	6,761,313
Total Personnel Expenses	\$ 23,175,581	\$ 23,518,921	\$ 25,473,552	\$ 17,702,903	\$ 23,281,338
Supplies and Materials	\$ 2,286,232	\$ 3,983,326	\$ 4,107,209	\$ 3,032,750	\$ 2,903,353
Other Operating Expenses and Services	7,646,301	20,451,493	19,516,267	7,355,572	14,133,640
Capital Outlay	459,973	1,270,037	1,624,781	983,874	469,194
Other Outgo and Transfers Out	-	29,497,322	9,509,828	3,957,107	5,236,641
Total Other Expenses	\$ 10,392,506	\$ 55,202,178	\$ 34,758,085	\$ 15,329,303	\$ 22,742,828
Total Expenses	\$ 33,568,087	\$ 78,721,099	\$ 60,231,637	\$ 33,032,206	\$ 46,024,166
Excess (Deficit)	\$ 7,295,204	\$ 9,103,588	\$ (231,889)	\$ 0	\$ -

Southwestern Community College District
FY 2024-2025 Tentative Budget
Proposition R

Proposition R Fund 35	FY 20-21 Audited Actuals	FY 21-22 Audited Actuals	FY 22-23 Audited Actuals	FY 23-24 Forecasted Actuals	FY 24-25 Tentative Budget
Beginning Fund Balance	\$ 24,867	\$ 25,253,966	\$ 67,863,487	\$ 14,073,029	\$ 0
Income					
Interest	\$ 207,777	\$ 382,921	\$ 1,676,799	\$ 268,296	\$ -
Other Revenue (Settlements, local rev)	-	-	-	-	-
Net Inc (dec) in FV of Investment	104,850	(1,921,828)	1,222,954	-	-
Total Income	\$ 312,627	\$ (1,538,907)	\$ 2,899,753	\$ 268,296	\$ -
Other Financing Sources					
Proceeds from Sale of Bonds - net	\$ 24,912,972	\$ 73,477,580	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 24,912,972	\$ 73,477,580	\$ -	\$ -	\$ -
Total Sources	\$ 25,225,599	\$ 71,938,673	\$ 2,899,753	\$ 268,296	\$ -
Expenses					
Capital Outlay/Renovation	\$ (3,500)	\$ 29,329,152	\$ 56,690,211	\$ 14,341,325	\$ 0
Total Expenses	\$ (3,500)	\$ 29,329,152	\$ 56,690,211	\$ 14,341,325	\$ 0
Fund Balances, End of Year	\$ 25,253,966	\$ 67,863,487	\$ 14,073,029	\$ 0	\$ -

Southwestern Community College District
FY 2024-2025 Tentative Budget
Projects Proposition R

Proposition R Fund 35	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
	Audited	Audited	Audited	Forecasted	Tentative
	Actuals	Actuals	Actuals	Actuals	Budget
Projects					
Program Mgmt	\$ (1,744)	\$ -	\$ 2,117,114	\$ 25,123	\$ -
Finance Office/Audit Contract	-	5,000	-	-	-
Remodel Bldg 400	-	-	-	-	-
100 102 Complex	-	-	-	-	-
Devore Stadium	-	-	-	-	-
Landscape Main Entrance	-	-	-	-	-
Technology	-	-	-	-	-
Central Power Plant	-	-	-	-	-
Instrl Equipment	-	-	-	-	-
Non Instl Equip	-	-	-	-	-
National City Classroom	(1,757)	-	-	-	-
Project Labor Management	-	-	-	-	-
Performing Arts	-	-	-	-	-
Wellness Center/Corner Parcel in auc	-	-	-	-	-
CV Campus Solar Relocation	-	-	609,962	4,000	-
Math & Science	-	-	-	-	-
Otay Mesa Phase II	-	-	-	-	-
Utility Infrastructure	-	-	-	-	-
H Street Access	-	-	-	-	-
Baseball and Softball Fields	-	-	521,998	1,575,616	-
Security Complex	-	-	-	-	-
District ADA	-	-	-	-	-
Four Pipe Loop	-	-	-	-	-
Utility Hydronics	-	-	-	-	-
Parking Structure	-	-	-	-	-
Misc Projects	-	-	-	-	-
Emergency Gen	-	-	-	-	-
Temporary Parking lot	-	-	-	-	-
Fire Alarm upgrades	-	-	-	-	-
IT Data Center	-	17,670,296	4,588,580	20,042	-
Campus-Wide Trellis/CV Infra	-	-	229,315	2,578,958	-
Warehouse/Maint/Grounds	-	9,803,548	7,373,165	32,579	-
Jaguar Village-Temp Portables	-	1,850,308	975,440	256,400	-
Other Projects/Reserve	-	-	-	9,848,608	-
Total Expenditures	\$ (3,500)	\$ 29,329,152	\$ 16,415,574	\$ 14,341,325	\$ -

Southwestern Community College District
FY 2024-2025 Tentative Budget
Proposition Z

Proposition Z Fund 42	FY 20-21 Audited Actuals	FY 21-22 Audited Actuals	FY 22-23 Audited Actuals	FY 23-24 Forecasted Actuals	FY 24-25 Tentative Budget
Beginning Fund Balance	\$ 75,192,902	\$ 98,465,156	\$ 245,127,264	\$ 250,468,780	\$ 186,749,701
Income					
Interest	\$ 674,307	\$ 1,298,761	\$ 6,531,721	\$ 2,362,132	\$ 4,000,000
Net Inc (dec) in FV of Investment	425,260	(6,680,875)	(718,356)	-	-
Total Income	\$ 1,099,567	\$ (5,382,114)	\$ 5,813,365	\$ 2,362,132	\$ 4,000,000
Other Financing Sources					
Proceeds from Sale of Bonds	\$ 75,790,200	\$ 183,647,420	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 75,790,200	\$ 183,647,420	\$ -	\$ -	\$ -
Total Sources	\$ 76,889,767	\$ 178,265,306	\$ 5,813,365	\$ 2,362,132	\$ 4,000,000
Expenses					
Capital Outlay/Renovation	53,617,513	31,603,198	\$ 471,849	\$ 66,081,211	\$ 190,749,701
Total Expenses	\$ 53,617,513	\$ 31,603,198	\$ 471,849	\$ 66,081,211	\$ 190,749,701
Fund Balances, End of Year	\$ 98,465,156	\$ 245,127,264	\$ 250,468,780	\$ 186,749,701	\$ (0)

Southwestern Community College District
FY 2024-2025 Tentative Budget
Projects Proposition Z

Proposition Z Fund 42	FY 20-21 Audited Actuals	FY 21-22 Audited Actuals	FY 22-23 Audited Actuals	FY 23-24 Forecasted Actuals	FY 24-25 Tentative Budget
Projects					
Finance - Audit contract	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Prop Z	-	-	190,419	-	-
Program Management	2,916,115	2,345,244	280,396	1,302,458	3,201,208
Performing Arts	25,466,370	9,107,718	-	104,087	1,818,236
Student Union	2,847,503	2,645,438	513	20,186,469	88,623,953
Firewall & Intrusion System	-	-	-	-	-
Central Plant Expansion	34,231	-	-	-	-
Wayfinding	305,356	5,569	-	-	-
VOIP-Voice over Internet Protol	-	-	-	-	-
AV Upgrades	-	-	-	-	-
IT Infrastructure	-	-	-	25,647	-
CV Campus Infrastructure(Terllis Repair)	-	513,465	-	-	-
Electrical Panel Upgrades	476,385	-	-	3,024	6,981,270
Transit Center Relocation	(21,515)	-	-	-	-
HECOM Fire/EMT/Police	11,331,229	7,689,653	-	620,631	1,147,337
HECOM Auto Shop	923,193	49,453	-	1,726,074	635,863
Landscape Nursery Technology	1,269,560	759,843	-	13,604,865	21,126,779
Warehouse/Maint/Grounds	781,363	661,799	-	-	-
Instructional Bldg # 1	1,476,443	3,788,755	9	16,663,479	51,555,095
IT Data Center	680,882	842,055	-	1,343	-
Math & Science	2,120	-	-	-	-
Campus Police Building	19,427	169,718	-	-	-
Veterans Center	-	-	-	-	-
Demo of 300 Buildings	124,304	53,831	-	-	-
Jaguar Village	523,182	358,886	-	-	-
NCHEC Solar	-	-	-	-	-
CV Campus Solar Relocation/Tennis Courts	1,983,567	246,652	-	2,486,499	10,338,255
National City HEC	-	-	-	-	-
Ceramics Relocation	215,650	277,089	-	-	145,613
Myan Hall Demolition	73,400	1,289,868	-	74,915	925,845
Baseball & Softball Fields	76,285	193,012	-	200,118	2,376,312
Building 103 & 105 Renov	129,481	31,792	-	4,979	1,083,586
OM HEC Parking	1,267,570	256,959	-	-	-
Sewer Line & Path of Travel	47,613	-	513	55,137	713,796
Fire Alarm Upgrades	204,155	311,401	-	1,183	76,553
Other Projects/Reserve	-	-	-	-	-
Total Expenditures	\$ 53,153,867	\$ 31,603,198	\$ 471,849	\$ 57,060,908	\$ 190,749,701

Southwestern Community College District
FY 2024-2025 Tentative Budget
Capital Outlay Fund

Capital Outlay Fund 41	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
	Audited	Audited	Audited	Forecasted	Tentative
	Actuals	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 3,126,328	\$ 3,350,593	\$ 8,578,797	\$ 10,512,921	\$ 6,770,550
Revenue					
Redevelopment	\$ -	\$ 689,851	\$ 784,738	\$ 124,046	\$ 150,000
Other Revenue	290,478	47,142	(11,885)	218,739	200,000
Transfers In	-	5,686,430	3,678,285	-	-
Total Revenue	\$ 290,478	\$ 6,423,423	\$ 4,451,137	\$ 342,785	\$ 350,000
Expenses					
Redevelopment, Clean Energy and Scheduled Maintenance	\$ 66,213	\$ 1,195,219	\$ 2,517,013	\$ 4,085,156	\$ 7,120,550
Transfers Out	-	-	-	-	-
Total Expenses	\$ 66,213	\$ 1,195,219	\$ 2,517,013	\$ 4,085,156	\$ 7,120,550
Excess of Revenues Over (Under) Expenditures	\$ 224,265	\$ 5,228,204	\$ 1,934,124	\$ (3,742,372)	\$ (6,770,550)
Fund Balances, End of Year	\$ 3,350,593	\$ 8,578,797	\$ 10,512,921	\$ 6,770,550	\$ (0)

Southwestern Community College District
FY 2024-2025 Tentative Budget
Capital Outlay Projects

Capital Outlay Projects Fund 41	FY 23-24 Forecasted Actuals	FY 24-25 Tentative Budget
Scheduled Maintenance - Multi-Year		
Automotive Technology	\$ 56,400	\$ -
Prior Yrs State Sch Maint	332,744	-
Deferred Maintenance	165,330	-
FY21.22 Prioritized Projects	220,251	-
FY17 Scheduled Maintenance	110,220	-
Total	<u>\$ 884,945</u>	<u>\$ -</u>
Redevelopment Funds		
Redevelopment	\$ 276,651.00	\$ -
ADA Access Upgrade	-	634,341
Total	<u>\$ 276,651</u>	<u>\$ 634,341</u>
Total Capital Outlay Projects	<u><u>\$ 1,161,596</u></u>	<u><u>\$ 634,341</u></u>

Southwestern Community College District
FY 2024-2025 Tentative Budget
Enterprise Funds Summary

Enterprise Fund 51, 52 & 59	BOOKSTORE		FOOD SERVICES		CIVIC CENTER LEASING		FITNESS CENTER-JAWS		COMBINED
Beginning Fund Balance	\$	898,309	\$	(475,727)	\$	1,439,915	\$	(0)	\$ 1,862,496
Operations									
Sales and Leasing	\$	3,384,542	\$	865,161	\$	-	\$	-	\$ 4,249,703
Less Cost of Sales		(2,003,000)		(365,250)		-		-	(2,368,250)
Other Operating Income		-		500,000		-		-	-
Total Operating Revenue	\$	1,381,542	\$	999,911	\$	-	\$	-	\$ 1,881,453
Operating Expenses									
Salaries	\$	710,672	\$	440,500	\$	-	\$	-	\$ 1,151,172
Employee Benefits		395,670		172,411		-		-	568,081
Supplies & Replacement		65,000		2,500		-		-	67,500
Other Operating Costs		75,200		384,250		-		-	459,450
Capital Outlay		-		-		-		-	-
Total Operating Expense	\$	1,246,542	\$	999,661	\$	-	\$	-	\$ 2,246,203
Net Operating Income (Loss)	\$	135,000	\$	250	\$	-	\$	-	\$ (364,750)
Other Revenue/(Expense)									
Other Income	\$	-	\$	-	\$	-	\$	-	\$ -
Transfers In		-		475,477		-		-	475,477
Non-Operating Expense		(35,000)		-		-		-	(35,000)
Inventory Adjustment		-		-		-		-	-
Transfers out		-		-		-		-	-
Net Other Revenues (Expenses)	\$	(35,000)	\$	475,477	\$	-	\$	-	\$ 440,477
Ending Fund Balance	\$	998,309	\$	(0)	\$	1,439,915	\$	(0)	\$ 1,938,223

Southwestern Community College District
FY 2024-2025 Tentative Budget
Bookstore

Bookstore Fund 51	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
	Audited	Audited	Audited	Forecasted	Tentative
	Actuals	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 2,371,380	\$ 2,622,936	\$ 2,152,680	\$ 1,390,449	\$ 898,309
Operations					
Sales	\$ 1,573,852	\$ 2,283,538	\$ 2,749,468	\$ 1,710,015	\$ 3,384,542
Less Cost of Sales	(670,662)	(1,135,030)	(2,471,682)	(1,451,429)	(2,003,000)
Total Revenue	\$ 903,190	\$ 1,148,508	\$ 277,786	\$ 258,586	\$ 1,381,542
Salaries	\$ 447,912	\$ 467,845	\$ 704,298	\$ 484,893	\$ 710,672
Employee Benefits	190,224	226,572	297,766	199,250	395,670
Supplies & Replacement	15,776	28,487	21,506	9,835	65,000
Other Operating Costs	-	227,167	58,442	56,749	75,200
Total Expenses	\$ 653,912	\$ 950,071	\$ 1,082,013	\$ 750,727	\$ 1,246,542
Net Operating Income (Loss)	\$ 249,278	\$ 198,437	\$ (804,227)	\$ (492,140)	\$ 135,000
Other Revenue/(Expense)					
Other Income	\$ -	\$ 172,571	\$ -	\$ -	\$ -
Transfers In	-	610,718	41,996	-	-
Non-Operating Expense	2,278	-	-	-	(35,000)
Inventory Adjustment	-	(1,451,982)	-	-	-
Transfers Out	-	-	-	-	-
Net Other Revenues (Expenses)	\$ 2,278	\$ (668,693)	\$ 41,996	\$ -	\$ (35,000)
Ending Fund Balance	\$ 2,622,936	\$ 2,152,680	\$ 1,390,449	\$ 898,309	\$ 998,309

Southwestern Community College District
FY 2024-2025 Tentative Budget
Food Services

Food Services Fund 52	FY 20-21 Audited Actuals	FY 21-22 Audited Actuals	FY 22-23 Audited Actuals	FY 23-24 Forecasted Actuals	FY 24-25 Tentative Budget
Beginning Fund Balance	\$ (137,180)	\$ 548,425	\$ 1,159,482	\$ (68,115)	\$ (475,727)
Operations					
Sales & Catering	\$ 152	\$ 397,069	\$ 1,134,239	\$ 895,456	\$ 865,161
Less Cost of Sales	-	(261,923)	(682,752)	(559,445)	(365,250)
Other Revenue	108,052	9,160	-	-	500,000
Total Revenue & Transfers	\$ 108,204	\$ 144,306	\$ 451,488	\$ 336,012	\$ 999,911
Salaries	\$ 568,538	\$ 672,213	\$ 855,986	\$ 563,198	\$ 440,500
Employee Benefits	256,301	268,969	322,542	206,632	172,411
Supplies & Replacement	92,844	15,807	11,609	5,842	2,500
Other Operating Costs	3,450	23,578	87,250	20,395	384,250
Total Expenses	\$ 921,133	\$ 980,567	\$ 1,277,388	\$ 796,066	\$ 999,661
Net Operating Income (Loss)	\$ (812,929)	\$ (836,261)	\$ (825,900)	\$ (460,055)	\$ 250
Other Revenue/(Expense)					
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	1,498,534	1,447,318	-	-	475,477
Non-Operating Expense	-	-	(401,697)	52,442	
Transfers (Out)	-	-	-	-	-
Net Other Revenues (Expenses)	\$ 1,498,534	\$ 1,447,318	\$ (401,697)	\$ 52,442	\$ 475,477
Ending Fund Balance	\$ 548,425	\$ 1,159,482	\$ (68,115)	\$ (475,727)	\$ (0)

Southwestern Community College District
FY 2024-2025 Tentative Budget
Civic Center

Civic Center-Facilities Leasing Fund 59	FY 20-21 Audited Actuals	FY 21-22 Audited Actuals	FY 22-23 Audited Actuals	FY 23-24 Forecasted Actuals	FY 24-25 Tentative Budget
Beginning Fund Balance	\$ 11,801	\$ 253,235	\$ 541,661	\$ 1,421,710	\$ 1,439,915
Operations					
Facility Rentals and Leases	\$ 40,347	\$ 245,537	\$ -	\$ 401,981	\$ -
Less Tfr to Facilities (Energy/Util/Cstdl)			-		
Other Operating Revenue	-	-	-	-	-
Total Revenue	\$ 40,347	\$ 245,537	\$ -	\$ 401,981	\$ -
Salaries	\$ 89,947	\$ 168,386	\$ -	\$ 254,111	\$ -
Employee Benefits	50,771	41,133	-	82,434	-
Supplies & Replacement	999	34,853	-	1,857	-
Other Operating Costs	-	10,935	-	42,825	-
Total Expenses	\$ 141,717	\$ 255,307	\$ -	\$ 381,227	\$ -
Net Operating Income (Loss)	\$ (101,370)	\$ (9,770)	\$ -	\$ 20,754	\$ -
Other Revenue/(Expense)					
Other Income	\$ -	\$ -	\$ -	\$ (24,249)	\$ -
Transfers In	495,881	298,196	880,049		
Non-Operating Expense	(153,077)	-	-	21,699	-
Transfers (Out)		-	-	-	-
Net Other Revenues (Expenses)	\$ 342,804	\$ 298,196	\$ 880,049	\$ (2,549)	\$ -
Ending Fund Balance	\$ 253,235	\$ 541,661	\$ 1,421,710	\$ 1,439,915	\$ 1,439,915

Southwestern Community College District
FY 2024-2025 Tentative Budget
Fitness Center-JAWS

Fitness Center Fund 59	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
	Audited	Audited	Audited	Forecasted	Tentative
	Actuals	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ (111,090)	\$ 500,103	\$ 2,004,308	\$ 3,011,619	\$ (0)
Operations					
Sales	\$ 98,575	\$ 119,208	\$ -	\$ 522,033	\$ -
Other Income	-	-			
Total Revenue	\$ 98,575	\$ 119,208	\$ -	\$ 522,033	\$ -
Salaries	\$ -	\$ 296,157	\$ -	\$ 817,739	\$ -
Employee Benefits	-	93,820	-	309,275	-
Supplies & Replacement	-	18,184	-	5,490	-
Other Operating Costs	298,702	32,676	-	80,569	-
Total Expenses	\$ 298,702	\$ 440,837	\$ -	\$ 1,213,073	\$ -
Net Operating Income (Loss)	\$ (200,127)	\$ (321,629)	\$ -	\$ (691,040)	\$ -
Other Revenue/(Expense)					
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	811,320	1,825,834	1,007,311		
Non-Operating Expense	-	-	-	-	-
Transfers (Out)	-	-	-	(2,320,579)	0
Net Other Revenues (Expenses)	\$ 811,320	\$ 1,825,834	\$ 1,007,311	\$ (2,320,579)	\$ 0
Ending Fund Balance	\$ 500,103	\$ 2,004,308	\$ 3,011,619	\$ (0)	\$ -

Southwestern Community College District
FY 2024-2025 Tentative Budget
Student Center Fund

Student Center Fund 39	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
	Audited	Audited	Audited	Forecasted	Tentative
	Actuals	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 400,863	\$ 402,444	\$ 477,196	\$ 433,986	\$ 171,956
Revenue					
Interest	\$ 1,581	\$ 80	\$ 9,775	\$ 2,844	\$ 6,000
Student Fees	-	52,686	84,954	-	50,000
Transfers In	-	147,208	-	-	-
Total Revenue	\$ 1,581	\$ 199,974	\$ 94,729	\$ 2,844	\$ 56,000
Expenses					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	-	-	-	264,875	-
Bond Payment	-	125,222	125,584	-	56,000
Transfers Out	-	-	12,354	-	-
Total Expenses	\$ -	\$ 125,222	\$ 137,938	\$ 264,875	\$ 56,000
Excess of Revenues Over (Under) Expenses	\$ 1,581	\$ 74,752	\$ (43,210)	\$ (262,031)	\$ -
Ending Fund Balance	\$ 402,444	\$ 477,196	\$ 433,986	\$ 171,956	\$ 171,956

Southwestern Community College District
FY 2024-2025 Tentative Budget
Student Representation Fee Fund

Student Representation Fee Fund 72	FY 20-21 Audited Actuals	FY 21-22 Audited Actuals	FY 22-23 Audited Actuals	FY 23-24 Forecasted Actuals	FY 24-25 Tentative Budget
Beginning Fund Balance	\$ 1,524	\$ 7,576	\$ 8,528	\$ 83,474	\$ 57,318
Revenue					
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fees	7,576	4,210	74,374	48,218	74,376
Total Revenue	\$ 7,576	\$ 4,210	\$ 74,374	\$ 48,218	\$ 74,376
Expenses					
Payment to SWC ASO for Student Representation Fee	\$ 762	\$ -	\$ -	\$ -	\$ -
Payment to Student Senate of CCC (SSCCC)	762	3,258	(572)	69,168	74,376
Administrative Fee Paid to District	-	-	-	5,206	-
Total Expenses	\$ 1,524	\$ 3,258	\$ (572)	\$ 74,374	\$ 74,376
Excess of Revenues Over (Under) Expenses	\$ 6,052	\$ 952	\$ 74,946	\$ (26,156)	\$ -
Ending Fund Balance	<u><u>\$ 7,576</u></u>	<u><u>\$ 8,528</u></u>	<u><u>\$ 83,474</u></u>	<u><u>\$ 57,318</u></u>	<u><u>\$ 57,318</u></u>

Southwestern Community College District
FY 2024-2025 Tentative Budget
Associated Student Organization

Associated Student Org. Fund 71	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
	Audited	Audited	Audited	Forecasted	Tentative
	Actuals	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 572,968	\$ 616,921	\$ 604,936	\$ 282,971	\$ 670,217
Revenue					
Student Activity Cards	\$ 296,726	\$ 230,088	\$ 37,020	\$ 586,165	\$ -
Other Revenue	-	3,803	(37,020)	-	500,000
Transfers In	-	6,652	-	-	-
Total Revenue	\$ 296,726	\$ 240,543	\$ -	\$ 586,165	\$ 500,000
Expenses					
Classified & Student Salaries	\$ 48,617	\$ 48,087	\$ 55,009	\$ 44,133	\$ 58,844
Employee Benefits	-	31,954	36,555	29,870	38,065
Supplies & Replacement	124,109	167,578	205,207	70,747	302,800
Other Operating Costs	37,047	4,909	16,433	54,169	88,100
Other Uses	43,000	-	-	-	-
Transfers Out	-	-	8,761	-	-
Total Expenses	\$ 252,773	\$ 252,528	\$ 321,965	\$ 198,918	\$ 487,809
Excess of Revenues Over (Under) Expenses	\$ 43,953	\$ (11,985)	\$ (321,965)	\$ 387,247	\$ 12,191
Ending Fund Balance	\$ 616,921	\$ 604,936	\$ 282,971	\$ 670,217	\$ 682,408

Southwestern Community College District
FY 2024-2025 Tentative Budget
Self-Insurance Fund

Self-Insurance Fund 61	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
	Audited	Audited	Audited	Forecasted	Tentative
	Actuals	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	\$ 586,585	\$ 594,690	\$ 598,332	\$ (16,557)	\$ (12,532)
Revenue					
Interest	\$ 8,105	\$ 3,642	\$ 14,569	\$ 4,025	\$ 3,600
Other Revenue	-	-	-	-	-
Total Revenue	\$ 8,105	\$ 3,642	\$ 14,569	\$ 4,025	\$ 3,600
Expenses					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	-	-	608,902		
Transfers Out			20,556		
Total Expenses	\$ -	\$ -	\$ 629,458	\$ -	\$ -
Excess of Revenues Over (Under) Expenses	\$ 8,105	\$ 3,642	\$ (614,889)	\$ 4,025	\$ 3,600
Ending Fund Balance	\$ 594,690	\$ 598,332	\$ (16,557)	\$ (12,532)	\$ (8,932)