

SOUTHWESTERN COMMUNITY  
COLLEGE DISTRICT

# TENTATIVE BUDGET

## FY 2025–26

Presentation to Governing Board  
June 16, 2025

# **TENTATIVE BUDGET FY 2025-26**

## **SOUTHWESTERN COMMUNITY COLLEGE DISTRICT**

### **Governing Board**

<b>Don Dumas</b> <i>Board President, Area 5</i>	<b>Kristine Galicia Brown</b> <i>Board Vice President, Area 2</i>
<b>Robert Moreno</b> <i>Board Member, Area 1</i>	<b>Nicholas Segura</b> <i>Board Member, Area 3</i>
<b>Corina Soto</b> <i>Board Member, Area 4</i>	<b>Mercedes Robles</b> <i>Student Trustee</i>

### **Mission Statement**

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

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

Southwestern Community College District utilizes a variety of instructional modalities to provide educational and career opportunities in the following 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.

### **History of Southwestern Community College District**

Southwestern Community College District (SCCD), founded in 1961 as Southwestern Junior College in Chula Vista, California, has grown into the leading public institution of higher education in southern San Diego County. SCCD serves over 25,000 students across its Chula Vista campus and additional locations in National City, Otay Mesa, San Ysidro, and Crown Cove. SCCD is accredited by the Accrediting

Commission for Community and Junior Colleges and offers over 320 associate degree programs, transferable courses, and vocational certificates. The College's mission emphasizes equitable access, comprehensive student support, and preparing students to become critical thinkers and engaged global citizens. Over its six-decade history, SCCD has adapted to the region's evolving needs, driving economic and workforce development through innovative programs and fostering strong community partnerships that enhance educational and economic opportunities.

### **Balanced Budget: Fiscal Responsibility and Strategic Planning**

Southwestern Community College District maintains a balanced budget through disciplined financial management, data-informed planning, and a robust program review process. The District allocates resources utilizing two major processes. Through the budget development process, budget managers request on-going investments funding by identifying needs that support the community and student population. The process is also tied to personnel requests due to the ongoing nature of these resource needs. The District's annual program review process provides an opportunity for academic and administrative units to submit one-time resource requests that are aligned with student success, institutional goals, and long-term strategic priorities, also prioritize distribution of resources. Requests are evaluated based on how they support student learning outcomes. The process also ensures that all resources are effectively allocated. Budget managers evaluate these requests, prioritizing needs that can be addressed within the fiscal year's budget. The District collaboratively reviews high priority needs that exceed annual allocations, categorizing them into major equipment, facilities, technology, and other needs. This structured prioritization process ensures fiscal accountability and equitable resource distribution.

For the 2023-24 and 2024-25 fiscal years, SCCD adeptly navigated California's Proposition 98 funding landscape. Despite statewide economic fluctuations, the District strategically leveraged its share of Proposition 98 funding to support programs and services. The Student-Centered Funding Formula (SCFF) allocates funds based on enrollment, low-income student demographics, and performance outcomes. By aligning expenditures with funding streams and maintaining a reserve consistent with state guidelines and identified best practices, SCCD is well positioned to fulfill its mission of serving a diverse student community.

SCCD's strategic reserve management ensures financial stability, allowing the District to weather economic uncertainties without compromising educational quality. The District has also invested in critical areas such as student support services and facility upgrades. The District's prudent financial stewardship is further evidenced by community support for a recent bond measure, endorsed by the San Diego County Taxpayers Association, to fund infrastructure improvements.

### **Transparency, Accountability, and Stewardship of Public Funds**

Southwestern Community College District is committed to transparency, accountability, and stewardship of public funds, recognizing its responsibility to students, taxpayers, and the broader community. The District ensures transparency through open communication of its budget processes and financial decisions. Budget documents, including detailed reports on revenues, expenditures, and reserve levels,

are publicly available on the District's website ([www.swccd.edu](http://www.swccd.edu)) and presented at Governing Board meetings, which are open to the public and live-streamed to encourage community engagement.

Accountability is reinforced through rigorous oversight mechanisms. SCCD adheres to California Community Colleges Chancellor's Office guidelines and undergoes annual audits by independent external auditors to verify compliance with federal, state and local regulations. These audits, which review financial statements, grant expenditures, and bond fund usage, are presented to the Governing Board. In the case of bond fund usage, information is also presented to the Citizen Bond Oversight Committee. Audit information is made publicly accessible, ensuring no misuse of funds. The District also employs data-informed decision-making, using tools like the SCFF Resource Estimator and program review data to allocate resources efficiently that align with student success goals.

Good stewardship of public funds is a cornerstone of SCCD's operations. The District maximizes the impact of taxpayer dollars by prioritizing investments that enhance student outcomes and maintaining state-of-the-art and modernized facilities through bond-funded projects. Community trust in SCCD's stewardship is reflected in the approval of recent bond measures, which fund critical infrastructure upgrades while adhering to strict accountability standards. By fostering a culture of integrity and efficiency, SCCD ensures public funds are used responsibly to advance its mission of equitable education and community development.

### **Optimistic Outlook for the Future**

Looking ahead, Southwestern Community College District is well-positioned for a promising future, supported by its strong financial foundation and strategic vision. The District's commitment to continuous improvement through data-informed decision-making enables it to adapt to evolving educational and economic demands. With enrollment exceeding 25,000 students and growing, SCCD anticipates sustained demand for its diverse programs, from career education to transfer pathways to institutions. The District's focus on equity and inclusion ensures it will continue to serve its diverse community effectively.

The District's innovative offerings, such as competency-based education and partnerships with local industries, position it to meet workforce needs in high-demand fields like healthcare, technology, and automotive services. The District's leadership, guided by its Governing Board and Superintendent/President Dr. Mark Sanchez, remains dedicated to fostering professional excellence, cultural proficiency, and sustainability, ensuring SCCD continues to bridge higher education with civic and economic well-being in the south San Diego County region.

SCCD's balanced budget, transparent practices, and responsible stewardship of public funds provide a solid foundation for growth and innovation. With a clear focus on student success and community impact, SCCD is optimistic about its role as a leader in higher education, ready to meet future challenges with confidence and adaptability.

### **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 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 Institutional Self-Evaluation Study Report for Standards related to its mission.

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 by position and roles:

Vice President of Business and Financial Affairs or designee (co-convenor)

Academic Senate Vice-President or designee (co-convenor)

Dean of Institutional Research and Planning or designee (co-convenor)

Academic Senate President or designee

Director of Facilities or designee

SCCDAA President or designee

CSEA President or designee

ASO President or designee

CSEA Institutional Technology Representative

CSEA Representative

Faculty Representative

Confidentials Representative

Vice President of Student Affairs or designee

SCEA Representative

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

Vice President of Academic Affairs

Superintendent/President

Grants Representative

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

### **Fund Accounting, Measurement Focus, and Basis of Accounting**

The community college fund structure presented in this document is based largely on concepts and principles contained in Governmental Accounting and Financial Reporting guidelines. The 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

<b>FUND DESCRIPTIONS</b>		
<b>Fund</b>	<b>Purpose</b>	
<b>11</b>	General Fund - Unrestricted	Used to account for resources available for the general District operations and support for educational programs.
<b>12</b>	General Fund - Restricted	Restricted monies are from an external source that requires the monies be used for a specific purpose or purposes.
<b>35</b>	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.
<b>41</b>	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.
<b>42</b>	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.

<b>51</b>	Bookstore	Receives the proceeds derived from the bookstore operations. All necessary expenses for the bookstore may be paid from generated revenue.
<b>52</b>	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.
<b>59</b>	Facilities Leasing & Fitness Center	Receives 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.
<b>61</b>	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.
<b>71</b>	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.
<b>72</b>	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).
<b>73</b>	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.

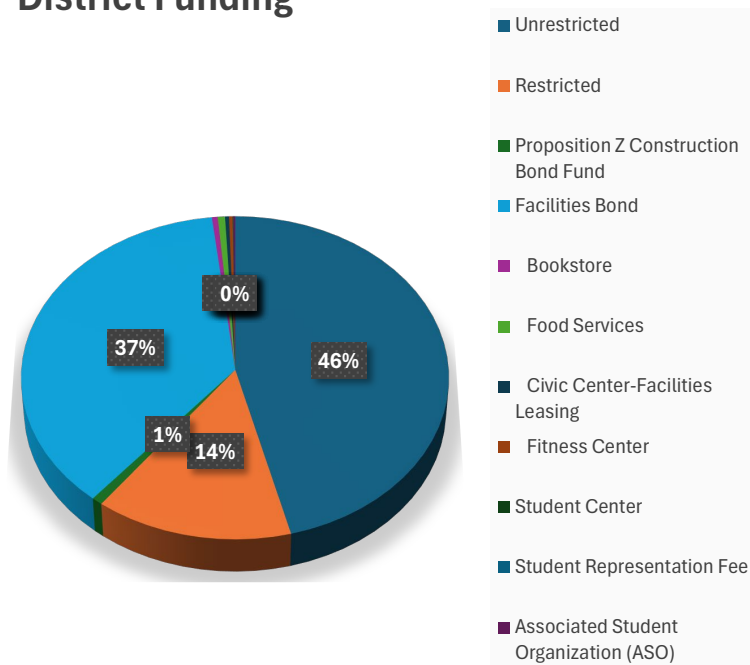
Generally Accepted Accounting Principles (GAAP) further require that all accounts reported within a single fund group use the same “basis of accounting” for timing the recognition of revenues, expenditures and transfers. For financial reporting purposes, the District is considered a special purpose government 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.



**Southwestern Community College District  
FY 2025-2026 Tentative Budget  
All District Funds**

	<b>FY 25-26 Tentative Budget All Funds</b>
<b>General Fund:</b>	
Unrestricted	\$ 154,952,689
Restricted	48,129,701
Total General Fund	<u>\$ 203,082,390</u>
<b>Other Funds:</b>	
Capital Outlay	\$ 130,000.00
Proposition Z Construction Bond Fund	2,650,000
Facilities Bond	125,000,000
Enterprise Funds	-
Bookstore	1,527,400
Food Services	1,947,521
Civic Center-Facilities Leasing	1,052,670
Fitness Center	963,500
Student Center	103,000
Student Representation Fee	84,426
Associated Student Organization (ASO)	500,000
Total Other Funds	<u>\$ 133,958,517</u>
<b>Total Budgeted Revenue</b>	<u><b>\$ 337,040,907</b></u>

## District Funding





**Southwestern Community College District  
FY 2025-2026 Tentative Budget  
Fund Summary**

	FY 25-26 Tentative Budget Unrestricted Fund 11		FY 25-26 Tentative Budget Restricted Fund 12		FY 25-26 Tentative Budget Total Fund 11 & 12	
<b>Revenue</b>						
Federal	\$	91,000	\$	9,658,649	\$	9,749,649
State		100,727,736		32,263,594		132,991,330
Local		54,133,953		3,381,486		57,515,439
Transfers In		-		2,825,972		2,825,972
Total Revenue	\$	154,952,689	\$	48,129,701	\$	203,082,390
<b>Expenses</b>						
Salaries	\$	98,137,901	\$	18,288,588	\$	116,426,489
Employee Benefits		42,670,015		8,705,735		51,375,750
Vacant Position Savings (Net)		(1,624,442)		-		(1,624,442)
Total Personnel Expenses	\$	139,183,474	\$	26,994,323	\$	166,177,797
Supplies and Materials	\$	1,642,250	\$	2,513,911	\$	4,156,161
Other Operating Expenses and Services		14,933,922		14,260,243		29,194,165
Capital Outlay		-		330,000		330,000
Other Outgo and Transfers Out		3,636,017		4,031,224		7,667,241
Total Other Expenses	\$	20,212,189	\$	21,135,378	\$	41,347,567
Total Expenses	\$	159,395,663	\$	48,129,701	\$	207,525,364
Surplus (Deficit)	\$	(4,442,974)	\$	-	\$	(4,442,974)

**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**General Fund Revenue**

<b>General Fund 11</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Forecasted</b>	<b>Tentative</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>
<b><u>Student Centered Funding Formula</u></b>					
<b><u>State Apportionment</u></b>					
<b>Basic Allocation</b>					
Single College District - Medium	\$ 5,667,482	\$ 7,933,899	\$ 8,268,695	\$ 8,677,936	\$ 8,888,810
State Approved Centers - 3 Centers	4,250,610	5,950,422	6,201,520	6,508,452	6,666,607
<b>Total Basic Allocation</b>	<b>\$ 9,918,092</b>	<b>\$ 13,884,321</b>	<b>\$ 14,470,215</b>	<b>\$ 15,186,388</b>	<b>\$ 15,555,417</b>
<b>FTES</b>					
Credit FTES	\$ 61,869,705	\$ 71,097,141	\$ 73,988,792	\$ 78,387,366	\$ 80,292,178
Regular Non-Credit CDCP	300,192	344,964	402,118	776,754	795,629
Non-Credit FTES	175,008	201,110	358,487	512,757	525,217
Special Admit	1,119,371	1,286,318	1,340,598	1,135,285	1,162,873
Incarcerated Credit	182,998	210,291	839,712	955,685	978,908
<b>Total FTES</b>	<b>\$ 63,647,274</b>	<b>\$ 73,139,824</b>	<b>\$ 76,929,707</b>	<b>\$ 81,767,847</b>	<b>\$ 83,754,805</b>
<b>Total Base Allocation (Basic + FTES)</b>	<b>\$ 73,565,366</b>	<b>\$ 87,024,145</b>	<b>\$ 91,399,922</b>	<b>\$ 96,954,235</b>	<b>\$ 99,310,222</b>
Supplemental Allocation/Student Equity	20,382,450	20,493,269	23,536,076	27,940,024	28,618,967
Student Success Allocation	10,246,030	12,148,939	12,587,836	13,094,468	13,412,664
Stability/Hold Harmless Protection	1,471,514	-	-	-	-
<b>Total Computational Revenue (TCR)</b>	<b>\$ 105,665,360</b>	<b>\$ 119,666,353</b>	<b>\$ 127,523,835</b>	<b>\$ 137,988,727</b>	<b>\$ 141,341,853</b>
<b>Deficit Factor Adjustment</b>					
<b>Total Apportionment Revenue</b>	<b>\$ 105,665,360</b>	<b>\$ 119,666,353</b>	<b>\$ 127,523,835</b>	<b>\$ 137,988,727</b>	<b>\$ 141,341,853</b>
<b><u>Other Revenue</u></b>					
<b>Federal</b>	<b>\$ 101,961</b>	<b>\$ 113,400</b>	<b>\$ 55,501</b>	<b>\$ 91,000</b>	<b>\$ 91,000</b>
<b>State</b>					
Lottery	2,749,282	3,227,066	3,386,191	2,000,000	2,000,000
Full-Time Faculty Hiring	1,957,091	1,957,091	1,957,091	1,957,091	1,957,091
Mandated Cost Reimbursement	455,070	580,767	523,782	530,000	530,000
On Behalf Pass-through	4,765,668	3,595,393	4,456,499	4,456,498	4,456,498
Other State Revenue	722,841	226,435	3,093,997	1,800,333	876,665
<b>Local</b>					
Interest Revenue	168,904	985,930	1,620,712	500,000	500,000
Non-Resident Tuition	2,000,330	2,101,781	2,448,919	2,400,000	2,400,000
Student Course Material Fees	96,596	119,708	151,147	150,541	150,541
Other Local Revenue	1,279,955	1,344,896	1,146,991	619,000	649,041
<b>Total Other Revenue</b>	<b>\$ 14,297,698</b>	<b>\$ 14,252,467</b>	<b>\$ 18,840,829</b>	<b>\$ 14,504,463</b>	<b>\$ 13,610,836</b>
<b>Total Unrestricted Revenue</b>	<b>\$ 119,963,058</b>	<b>\$ 133,918,820</b>	<b>\$ 146,364,663</b>	<b>\$ 152,493,190</b>	<b>\$ 154,952,689</b>

**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**General Fund Summary**

<b>Unrestricted General Fund 11</b>	<b>FY 21-22 Audited Actuals</b>	<b>FY 22-23 Audited Actuals</b>	<b>FY 23-24 Audited Actuals</b>	<b>FY 24-25 Forecasted Actuals</b>	<b>FY 25-26 Tentative Budget</b>
<b>Revenue</b>					
Federal	\$ 101,961	\$ 113,400	\$ 85,601	\$ 91,000	\$ 91,000
State	77,586,784	85,874,640	100,283,158	99,494,759	100,727,736
Local	42,274,313	47,930,780	51,885,847	52,907,431	54,133,953
Total Revenue	<u>\$ 119,963,058</u>	<u>\$ 133,918,820</u>	<u>\$ 152,254,606</u>	<u>\$ 152,493,190</u>	<u>\$ 154,952,689</u>
<b>Expenses</b>					
Salaries	\$ 74,742,533	\$ 85,552,221	\$ 87,625,638	\$ 97,603,479	\$ 98,137,901
Employee Benefits	31,287,445	33,538,953	39,150,901	39,847,189	41,695,685
Vacant Positions - Savings	-	-	-	-	(1,624,442)
SERP Premiums	1,892,211	2,345,234	-	1,451,898	974,330
Total Personnel Expenses	<u>\$ 107,922,189</u>	<u>\$ 121,436,408</u>	<u>\$ 126,776,539</u>	<u>\$ 138,902,566</u>	<u>\$ 139,183,474</u>
Supplies and Materials	\$ 1,678,335	1,588,038	\$ 1,819,645	\$ 1,085,688	\$ 1,642,250
Other Operating Expenses and Services	9,691,091	12,012,291	11,812,739	12,249,980	14,933,922
Capital Outlay	107,850	-	372,566	20,349	-
Other Outgo and Transfers Out	1,297,988	2,794,675	3,010,844	3,666,596	3,636,017
Total Other Expenses	<u>\$ 12,775,264</u>	<u>\$ 16,395,004</u>	<u>\$ 17,015,794</u>	<u>\$ 17,022,612</u>	<u>\$ 20,212,189</u>
Total Expenses	<u>\$ 120,697,453</u>	<u>\$ 137,831,412</u>	<u>\$ 143,792,333</u>	<u>\$ 155,925,179</u>	<u>\$ 159,395,663</u>
<b>Excess (Deficit)</b>	<u>\$ (734,395)</u>	<u>\$ (3,912,592)</u>	<u>\$ 8,462,273</u>	<u>\$ (3,431,989)</u>	<u>\$ (4,442,974)</u>
<b>Beginning Fund Balance</b>	\$ 22,992,828	\$ 22,258,433	\$ 18,345,841	\$ 26,808,114	\$ 23,376,126
Excess (Deficit)	(734,395)	(3,912,592)	8,462,273	(3,431,989)	(4,442,974)
Ending Fund Balance	<u>\$ 22,258,433</u>	<u>\$ 18,345,841</u>	<u>\$ 26,808,114</u>	<u>\$ 23,376,126</u>	<u>\$ 18,933,152</u>
<b>Ending Fund Balance</b>	\$ 22,258,433	\$ 18,345,841	\$ 26,808,114	\$ 23,376,126	\$ 18,933,152
Committed for Compensated Absences	(4,132,241)	-	-	-	-
Committed for Economic Uncertainty (Governing Board Reserve)	(19,311,592)	(22,053,026)	(24,444,697)	(24,948,029)	(25,503,306)
Remaining Fund Balance	<u>\$ (1,185,400)</u>	<u>\$ (3,707,185)</u>	<u>\$ 2,363,418</u>	<u>\$ (1,571,903)</u>	<u>\$ (6,570,155)</u>
Governing Board Reserve as % of Total Expenses	16%	16%	17%	16%	16%
Uncommitted Fund Balance as % of Total Expenses	-1%	-3%	2%	-1%	-4%
Personnel Costs as a % of Total Expenses	89%	88%	88%	89%	87%

**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**Restricted Fund Summary**

<b>Restricted Fund 12</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Forecasted</b>	<b>Tentative</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>
<b>Revenue</b>					
Federal	\$ 24,696,246	\$ 11,100,283	\$ 7,746,041	\$ 8,324,194	\$ 9,658,649
State	60,523,941	40,946,151	32,642,116	34,177,760	32,263,594
Local	2,604,500	5,165,875	4,763,112	4,862,832	3,381,486
Transfers In	-	2,787,439	2,689,911	3,147,517	2,825,972
<b>Total Revenue</b>	<b>\$ 87,824,687</b>	<b>\$ 59,999,748</b>	<b>\$ 47,841,180</b>	<b>\$ 50,512,303</b>	<b>\$ 48,129,701</b>
<b>Expenses</b>					
Salaries	\$ 17,364,375	\$ 18,234,903	\$ 19,106,044	\$ 21,286,458	\$ 18,288,588
Employee Benefits	6,154,546	7,238,649	7,770,497	8,472,245	8,705,735
<b>Total Personnel Expenses</b>	<b>\$ 23,518,921</b>	<b>\$ 25,473,552</b>	<b>\$ 26,876,541</b>	<b>\$ 29,758,703</b>	<b>\$ 26,994,323</b>
Supplies and Materials	\$ 3,983,326	\$ 4,107,209	\$ 3,642,169	\$ 3,322,561	\$ 2,513,911
Other Operating Expenses and Services	20,451,493	19,516,267	11,206,059	10,636,262	14,260,243
Capital Outlay	1,270,037	1,624,781	929,764	1,159,623	330,000
Other Outgo and Transfers Out	29,497,322	9,509,828	4,848,800	5,635,154	4,031,224
<b>Total Other Expenses</b>	<b>\$ 55,202,178</b>	<b>\$ 34,758,085</b>	<b>\$ 20,626,792</b>	<b>\$ 20,753,600</b>	<b>\$ 21,135,378</b>
<b>Total Expenses</b>	<b>\$ 78,721,099</b>	<b>\$ 60,231,637</b>	<b>\$ 47,503,333</b>	<b>\$ 50,512,303</b>	<b>\$ 48,129,701</b>
<b>Excess (Deficit)</b>	<b>\$ 9,103,588</b>	<b>\$ (231,889)</b>	<b>\$ 337,847</b>	<b>\$ -</b>	<b>\$ -</b>

**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**Expenditure Detail**

Object	Description	FY 25-26 Tentative Budget Unrestricted		FY 25-26 Tentative Budget Restricted		FY 25-26 Tentative Budget Total	
		Fund 11		Fund 12		Fund 11 & 12	
511	Instructional Salaries	\$	27,238,423	\$	-	\$	27,238,423
512	Non-Inst Salaries, Contract		11,371,061		4,402,057		15,773,118
513	Instructional Salaries, Other		19,000,000		4,237		19,004,237
514	Non-Inst Salaries, Other		2,888,382		1,514,092		4,402,474
	Academic Salaries	\$	60,497,866	\$	5,920,386	\$	66,418,252
521	Non-Inst Salaries, Full-time	\$	33,396,269	\$	10,551,989	\$	43,948,258
522	Instructional Salaries		3,482,447		-		3,482,447
523	Non-Inst Salaries, Other		150,000		1,644,153		1,794,153
524	Instructional Aides		611,319		172,060		783,379
	Non-Academic Salaries	\$	37,640,035	\$	12,368,202	\$	50,008,237
530	Benefits	\$	42,670,015	\$	8,705,735	\$	51,375,750
	Vacant Position Savings (Net)		(1,624,442)		-		(1,624,442)
	Employee Benefits	\$	41,045,573	\$	8,705,735	\$	49,751,308
	<b>Total Personnel</b>	\$	139,183,474	\$	26,994,323	\$	166,177,797
541	Text Books, First-aid and Software	\$	82,700	\$	33,121	\$	115,821
542	Books and Manuals		2,960		20,337		23,297
543	Instructional Supplies		188,053		1,648,454		1,836,507
544	Non-Instructional Supplies		1,368,537		809,999		2,178,536
545	Repair Supplies and Cash Short		-		2,000		2,000
	Supplies and Materials	\$	1,642,250	\$	2,513,911	\$	4,156,161
551	Contract Services	\$	2,861,139	\$	11,641,847	\$	14,502,986
552	Travel and Business Related		1,013,913		2,289,962		3,303,875
553	Dues and Memberships		251,779		11,500		263,279
554	Insurance		78,198		63,000		141,198
555	Utilities		4,557,442		650		4,558,092
556	Maintenance Contracts		4,901,078		40,000		4,941,078
557	Audit, Legal and Election		856,021		65,000		921,021
558	Bank Fees and Postage		709,966		2,748		712,714
559	Indirect Expenses		(295,614)		145,536		(150,078)
	Other Operating Expenses and Services	\$	14,933,922	\$	14,260,243	\$	29,194,165
561	Sites and Improvements	\$	-	\$	-	\$	-
563	Library Books		-		10,000		10,000
564	Equipment		-		320,000		320,000
	Capital Outlay	\$	-	\$	330,000	\$	330,000
573	Transfers Out	\$	3,147,517	\$	1,545,414	\$	4,692,931
575	Other Outgo-Grants and Waivers		6,000		9,500		15,500
576	Other Outgo-Student Aid		152,500		2,476,310		2,628,810
579	Other Outgo-Contingency		330,000		-		330,000
	Other Outgo	\$	3,636,017	\$	4,031,224	\$	7,667,241
	<b>Total Other Expenses</b>	\$	20,212,189	\$	21,135,378	\$	41,347,567
	<b>Total Expenses</b>	\$	159,395,663	\$	48,129,701	\$	207,525,364

**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**Transfers & Other Outgo**

<b>Transfers and Other Outgo</b>	<b>FY 24-25 Tentative Budget</b>	<b>FY 25-26 Tentative Budget</b>
<b>SWC Foundation</b>		
Salaries	\$ 398,683	\$ 496,275
Benefits	145,713	277,457
Non-Personnel	53,889	136,967
Total for Foundation	\$ 598,285	\$ 910,699
<b>SWC Campus Police</b>		
Supplemental Revenue	\$ 1,568,511	\$ 1,915,273
Total for Campus Police	\$ 1,568,511	\$ 1,915,273
<b>Total Transfer Out</b>	<b>\$ 2,166,796</b>	<b>\$ 2,825,972</b>
<b>Other Outgo</b>		
VP of Business and Financial Affairs	\$ 285,000	\$ 3,147,517
Grant & Waivers	6,000	6,000
Student Aid	150,000	152,500
President Contingency	200,000	330,000
<b>Total Other Outgoing</b>	<b>\$ 641,000</b>	<b>\$ 3,636,017</b>
<b>Total Transfers Out &amp; Other Outgoing</b>	<b>\$ 2,807,796</b>	<b>\$ 6,461,989</b>

**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**Fund 12 Programs**

Fund 12 Programs	Student Equity and Access		Student Access	Student Success and Community	Institutional Effectiveness	Total
Federal						
Business Basics	\$	-	\$	-	\$	361,708
Child Care Access Means Parents in School (CCAMPIS)		210,000		-		210,000
Community Development Block Grant		-		32,040		32,040
Connecting Minority Communities		-		1,353,493		1,353,493
Defense Logistic Agency		-		536,437		536,437
EDA Build to Scale		-		1,500,000		1,500,000
Federal Work Study		-	685,153	-		685,153
Perkins		-	849,395	-		849,395
Small Business Administration		-	-	3,194,939		3,194,939
Small Business Administration Regional Cluster		-	-	56,197		56,197
Temporary Assistance for Needy Families (TANF)		73,535	-	-		73,535
Title V		-	565,420	-		565,420
Women's Business Center		-	-	240,332		240,332
TOTAL FEDERAL	\$	283,535	\$	2,099,968	\$	7,275,146
State						
Asian, American, Native Hawaiian and Pacific Island	\$	-	\$	-	\$	188,073
Adult Education Block Grant		-	553,981	-		553,981
Basic Needs		-	-	-	542,288	542,288
BFAP Financial Aid Capacity		-	810,643	-		810,643
Boating Waterways Grant		-	40,000	-		40,000
California Office of the Small Business Advocate		-	-	2,586,666		2,586,666
California Promise AB19		-	-	-	1,044,037	1,044,037
CalWorks		522,790	-	-		522,790
CARE		-	-	498,542		498,542
CBE Collaborative		-	500,000	-		500,000
College Rapid Rehousing Funds		-	-	1,006,276		1,006,276
DSPS Programs and Services (DSS)		-	-	2,145,462		2,145,462
Equal Employment Opportunities		136,986	-	-		136,986
Extended Opportunities, Programs and Services (EOPS)		4,122,108	-	-		4,122,108
Financial Aid Technology		-	-	57,842		57,842
GoBiz-SDSBDC		-	-	1,359,369		1,359,369
LGBTQ+		-	-	117,345		117,345
Lottery Funds		-	1,231,468	-		1,231,468
Mathematics, Engineering, Science Achievement (MESA)		499,019	-	-		499,019
Mental Health		375,539	-	-		375,539
NextUp Program		-	-	556,777		556,777
Nursing Education		-	147,288	-		147,288
Rising Scholars Network		304,361	-	-		304,361
Strong Workforce		-	-	1,901,660		1,901,660
SWC Dreamer Resource Center Grant		-	-	117,414		117,414
Technical Assistance Expansion Program		-	-	4,080,080		4,080,080
Veteran Resource Center		270,812	-	-		270,812
Workability Program DPT Rehab		-	-	204,271		204,271
Student Equity Achievement Program		-	-	6,342,497		6,342,497
TOTAL STATE	\$	6,231,615	\$	3,283,380	\$	21,162,274
Local						
Automotive Technology	\$	-	\$	14,400	\$	-
Auxiliary-Foundation		-		-		910,699
Campus Police/Parking		-		-	2,286,901	2,286,901
City of Chula Vista		-		-	182,916	182,916
Fee Based Classes		-	491,400	249,015	-	740,415
Health Services		1,290,737	-	-	-	1,290,737
Local Sponsors		-	-	59,790	-	59,790
Pay Per Print		-	-	200,000	-	200,000
Small Business Development Center - Match		-	-	474,000	-	474,000
SDCWA Small Business Skills		-	-	47,600	-	47,600
TOTAL LOCAL	\$	1,290,737	\$	505,800	\$	2,469,817
TOTAL RESTRICTED INCOME	\$	7,805,887	\$	5,889,148	\$	30,378,524
					\$	4,056,142
						\$ 48,129,701



**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**Capital Outlay**

<b>Capital Outlay Fund 41</b>	<b>FY 21-22 Audited Actuals</b>	<b>FY 22-23 Audited Actuals</b>	<b>FY 23-24 Audited Actuals</b>	<b>FY 24-25 Forecasted Actuals</b>	<b>FY 25-26 Tentative Budget</b>
<b>Beginning Fund Balance</b>	\$ 3,350,593	\$ 8,285,608	\$ 10,586,282	\$ 7,339,805	\$ 6,740,102
<b>Revenue</b>					
Redevelopment	\$ -	\$ -	\$ -	\$ 402,871	\$ -
Other Revenue	443,803	846,213	1,684,759	131,677	130,000
Transfers In	5,686,430	3,971,475	-	-	-
<b>Total Revenue</b>	<b>\$ 6,130,233</b>	<b>\$ 4,817,688</b>	<b>\$ 1,684,759</b>	<b>\$ 534,548</b>	<b>\$ 130,000</b>
<b>Expenses</b>					
Capital Outlay/Renovation	\$ 1,195,218	\$ 2,517,014	\$ 4,931,236	\$ 1,134,251	\$ 2,257,000
<b>Total Expenses</b>	<b>\$ 1,195,218</b>	<b>\$ 2,517,014</b>	<b>\$ 4,931,236</b>	<b>\$ 1,134,251</b>	<b>\$ 2,257,000</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 4,935,015</b>	<b>\$ 2,300,674</b>	<b>\$ (3,246,477)</b>	<b>\$ (599,703)</b>	<b>\$ (2,127,000)</b>
<b>Fund Balances, End of Year</b>	<b>\$ 8,285,608</b>	<b>\$ 10,586,282</b>	<b>\$ 7,339,805</b>	<b>\$ 6,740,102</b>	<b>\$ 4,613,102</b>

**Southwestern Community College District  
FY 2025-2026 Tentative Budget  
Capital Outlay Projects**

<b>Capital Outlay Projects Fund 41</b>	<b>FY 24-25 Forecasted Actuals</b>	<b>FY 25-26 Tentative Budget</b>
<b>Scheduled Maintenance - Multi-Year</b>		
Deferred Maintenance	\$ 249,682	\$ 230,000
Prioritized Projects	442,484	350,000
Scheduled Maintenance	416,989	1,050,000
Total	<u>\$ 1,109,155</u>	<u>\$ 1,630,000</u>
<b>Redevelopment Funds</b>		
Other Projects/Reserve	\$ -	\$ 627,000
ADA Access Upgrade	25,096	-
Total	<u>\$ 25,096</u>	<u>\$ 627,000</u>
<b>Total Capital Outlay Projects</b>	<u><u>\$ 1,134,251</u></u>	<u><u>\$ 2,257,000</u></u>

**Southwestern Community College District  
FY 2025-2026 Tentative Budget  
Facilities Bond Summary**

<b>Facilities Bond Fund 43</b>	<b>FY 25-26 Tentative Budget</b>
<b>Income</b>	
Other Financing Sources	
Proceeds from Sale of Bonds - net	\$ 125,000,000
Total Other Financing Sources	\$ 125,000,000
Total Sources	\$ 125,000,000
<b>Expenses</b>	
Capital Outlay/Renovation	\$ 125,000,000
Total Expenses	\$ 125,000,000
<b>Fund Balances, End of Year</b>	
	\$ -

**Southwestern Community College District  
FY 2025-2026 Tentative Budget  
Facilities Bond**

<b>Facilities Bond Fund 43</b>	<b>FY 25-26 Tentative Budget</b>
Other Projects/Reserve	\$ 125,000,000
<b>Total Expenditures</b>	<b>\$ 125,000,000</b>

**Southwestern Community College District  
FY 2025-2026 Tentative Budget  
Proposition Z**

<b>Proposition Z Fund 42</b>	<b>FY 21-22 Audited Actuals</b>	<b>FY 22-23 Audited Actuals</b>	<b>FY 23-24 Audited Actuals</b>	<b>FY 24-25 Forecasted Actuals</b>	<b>FY 25-26 Tentative Budget</b>
<b>Beginning Fund Balance</b>	\$ 98,465,156	\$ 245,127,264	\$ 250,468,780	\$ 165,281,026	\$ 104,227,514
<b>Income</b>					
Interest	\$ 1,298,761	\$ 6,531,721	\$ 8,555,646	\$ 2,894,259	\$ 2,650,000
Net Inc (Dec) in FV of Investment	(6,680,875)	(718,356)	4,766,084	-	-
Total Income	\$ (5,382,114)	\$ 5,813,365	\$ 13,321,730	\$ 2,894,259	\$ 2,650,000
<b>Other Financing Sources</b>					
Proceeds from Sale of Bonds	\$ 183,647,420	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 183,647,420	\$ -	\$ -	\$ -	\$ -
<b>Total Sources</b>	\$ 178,265,306	\$ 5,813,365	\$ 13,321,730	\$ 2,894,259	\$ 2,650,000
<b>Expenses</b>					
Capital Outlay/Renovation	31,603,198	\$ 471,849	\$ 98,509,484	\$ 63,947,771	\$ 99,077,350
Total Expenses	\$ 31,603,198	\$ 471,849	\$ 98,509,484	\$ 63,947,771	\$ 99,077,350
<b>Fund Balances, End of Year</b>	\$ 245,127,264	\$ 250,468,780	\$ 165,281,026	\$ 104,227,514	\$ 7,800,164

**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**Proposition Z Projects**

<b>Proposition Z Fund 42</b>	<b>FY 21-22 Audited Actuals</b>	<b>FY 22-23 Audited Actuals</b>	<b>FY 23-24 Audited Actuals</b>	<b>FY 24-25 Forecasted Actuals</b>	<b>FY 25-26 Tentative Budget</b>
<b>Projects</b>					
Finance - Audit Contract	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 5,000
Prop Z	-	190,419	-	-	-
Program Management	2,345,244	280,396	2,304,458	1,579,035	1,500,000
Performing Arts	9,107,718	-	126,231	47,460	20,000
Student Union	2,645,438	513	28,986,341	21,917,606	15,000,000
Wayfinding	5,569	-	-	-	30,000
VOIP-Voice over Internet Protol	-	-	-	-	-
IT Infrastructure	-	-	25,647	-	-
CV Campus Infrastructure (Trellis Repair)	513,465	-	635,401	160,315	170,000
Electrical Panel Upgrades	-	-	3,024	173,232	150,000
Transit Center Relocation	-	-	134,694	3,793	5,000
HECOM Fire/EMT/Police	7,689,653	-	677,208	6,000	5,000
HECOM Auto Shop	49,453	-	1,726,074	-	-
Landscape Nursery Technology	759,843	-	19,811,402	3,846,663	2,500,000
Warehouse/Maint/Grounds	661,799	-	-	24,833	30,000
Instructional Bldg # 1	3,788,755	9	37,544,988	31,854,612	5,000,000
IT Data Center	842,055	-	478,723	79,073	80,000
Campus Police Building	169,718	-	-	-	-
Demo of 300 Buildings	53,831	-	-	-	-
Jaguar Village	358,886	-	97,358	59,732	10,000
CV Campus Solar Relocation/Tennis Courts	246,652	-	4,625,669	3,887,203	1,500,000
Ceramics Relocation	277,089	-	-	-	-
Myan Hall Demolition	1,289,868	-	74,915	-	-
Baseball & Softball Fields	193,012	-	383,253	114,999	-
Building 103 & 105 Renov	31,792	-	4,979	-	-
OM HEC Parking	256,959	-	-	-	-
Sewer Line & Path of Travel	-	513	249,535	173,585	150,000
Fire Alarm Upgrades	311,401	-	35,104	-	-
Land Acquisition	-	-	-	14,632	-
Other Projects/Reserve	-	-	-	-	72,922,350
<b>Total Expenditures</b>	<b>\$ 31,603,198</b>	<b>\$ 471,849</b>	<b>\$ 97,925,004</b>	<b>\$ 63,947,771</b>	<b>\$ 99,077,350</b>

**Southwestern Community College District  
FY 2025-2026 Tentative Budget  
Enterprise Funds Summary**

Enterprise Funds 51, 52, 58 & 59			CIVIC CENTER		FITNESS CENTER-		
	BOOKSTORE	FOOD SERVICES	LEASING	JAWS	COMBINED		
Beginning Fund Balance	\$ 1,844,639	\$ 83,680	\$ 516,572	\$ 371,915	\$ 2,816,806		
Operations							
Sales and Leasing	\$ 3,342,400	\$ 2,797,521	\$ 1,001,120	\$ 963,500	\$ 8,104,541		
Less Cost of Sales	(1,815,000)	(850,000)	-	-	(2,665,000)		
Other Operating Income	-	-	51,550	-	51,550		
Total Operating Revenue	\$ 1,527,400	\$ 1,947,521	\$ 1,052,670	\$ 963,500	\$ 5,491,091		
Operating Expenses							
Salaries	\$ 838,063	\$ 1,033,776	\$ 577,404	\$ 938,503	\$ 3,387,746		
Employee Benefits	455,823	586,035	253,825	392,898	1,688,581		
Supplies & Replacement	22,750	10,750	13,000	-	46,500		
Other Operating Costs	147,900	136,200	157,750	160,000	601,850		
Capital Outlay	-	-	-	-	-		
Total Operating Expense	\$ 1,464,536	\$ 1,766,761	\$ 1,001,979	\$ 1,491,401	\$ 5,724,677		
Net Operating Income (Loss)	\$ 62,864	\$ 180,760	\$ 50,691	\$ (527,901)	\$ (233,586)		
Other Revenue/(Expense)							
Other Income	\$ -	\$ -	\$ -	\$ 146,600	\$ 146,600		
Transfers In	-	-	-	-	-		
Non-Operating Expense	(25,000)	(40,000)	(13,000)	-	(78,000)		
Inventory Adjustment	-	-	-	-	-		
Transfers Out	-	-	-	-	-		
Net Other Revenues (Expenses)	\$ 37,864	\$ 140,760	\$ 37,691	\$ (381,301)	\$ (164,986)		
Ending Fund Balance	\$ 1,882,503	\$ 224,440	\$ 554,263	\$ (9,386)	\$ 2,651,820		



**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**Bookstore**

<b>Bookstore Fund 51</b>	<b>FY 21-22 Audited Actuals</b>	<b>FY 22-23 Audited Actuals</b>	<b>FY 23-24 Audited Actuals</b>	<b>FY 24-25 Forecasted Actuals</b>	<b>FY 25-26 Tentative Budget</b>
<b>Beginning Fund Balance</b>	\$ 2,622,936	\$ 2,152,680	\$ 1,389,861	\$ 687,048	\$ 1,844,639
<b>Operations</b>					
Sales	\$ 2,283,538	\$ 2,749,468	\$ 2,594,886	\$ 3,971,140	\$ 3,342,400
Less Cost of Sales	(1,135,030)	(2,471,683)	(1,962,565)	(1,954,022)	(1,815,000)
<b>Total Revenue</b>	<b>\$ 1,148,508</b>	<b>\$ 277,785</b>	<b>\$ 632,321</b>	<b>\$ 2,017,118</b>	<b>\$ 1,527,400</b>
Salaries	\$ 467,845	\$ 704,298	\$ 570,585	\$ 556,283	\$ 838,063
Employee Benefits	226,572	297,766	222,622	225,920	455,823
Supplies & Replacement	28,487	22,094	12,739	16,651	22,750
Other Operating Costs	227,167	58,442	168,885	59,945	147,900
<b>Total Expenses</b>	<b>\$ 950,071</b>	<b>\$ 1,082,600</b>	<b>\$ 974,831</b>	<b>\$ 858,799</b>	<b>\$ 1,464,536</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 198,437</b>	<b>\$ (804,815)</b>	<b>\$ (342,510)</b>	<b>\$ 1,158,319</b>	<b>\$ 62,864</b>
<b>Other Revenue/(Expense)</b>					
Other Income	\$ 172,571	\$ -	\$ -	\$ -	\$ -
Transfers In	610,718	41,996	-	-	-
Non-Operating Expense	-	-	(5,930)	(728)	(25,000)
Inventory Adjustment	(1,451,982)	-	-	-	-
Transfers Out	-	-	(354,373)	-	-
<b>Net Other Revenues (Expenses)</b>	<b>\$ (470,256)</b>	<b>\$ (762,819)</b>	<b>\$ (702,813)</b>	<b>\$ 1,157,591</b>	<b>\$ 37,864</b>
<b>Ending Fund Balance</b>	<b>\$ 2,152,680</b>	<b>\$ 1,389,861</b>	<b>\$ 687,048</b>	<b>\$ 1,844,639</b>	<b>\$ 1,882,503</b>

**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**Food Services**

<b>Food Services Fund 52</b>	<b>FY 21-22 Audited Actuals</b>	<b>FY 22-23 Audited Actuals</b>	<b>FY 23-24 Audited Actuals</b>	<b>FY 24-25 Forecasted Actuals</b>	<b>FY 25-26 Tentative Budget</b>
<b>Beginning Fund Balance</b>	\$ 548,425	\$ 1,159,482	\$ (68,115)	\$ 0	\$ 83,680
<b>Operations</b>					
Sales & Catering	\$ 406,229	\$ 1,134,239	\$ 1,561,774	\$ 1,797,333	\$ 2,797,521
Less Cost of Sales	(276,760)	(682,752)	(725,172)	(781,172)	(850,000)
Other Revenue	-	-	-	-	-
Total Revenue & Transfers	\$ 129,469	\$ 451,488	\$ 836,602	\$ 1,016,161	\$ 1,947,521
Salaries	\$ 672,213	\$ 855,986	\$ 783,567	\$ 770,916	\$ 1,033,776
Employee Benefits	268,969	322,542	279,090	330,756	586,035
Supplies & Replacement	15,807	11,609	15,515	1,763	10,750
Other Operating Costs	8,741	87,250	91,861	24,046	136,200
Total Expenses	\$ 965,730	\$ 1,277,388	\$ 1,170,033	\$ 1,127,481	\$ 1,766,761
<b>Net Operating Income (Loss)</b>	\$ (836,261)	\$ (825,900)	\$ (333,431)	\$ (111,320)	\$ 180,760
<b>Other Revenue/(Expense)</b>					
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	1,447,318	-	453,988	195,000	-
Non-Operating Expense	-	(401,697)	(52,442)	-	(40,000)
Transfers (Out)	-	-	-	-	-
<b>Net Other Revenues (Expenses)</b>	\$ 611,057	\$ (1,227,597)	\$ 68,115	\$ 83,680	\$ 140,760
<b>Ending Fund Balance</b>	<b>\$ 1,159,482</b>	<b>\$ (68,115)</b>	<b>\$ 0</b>	<b>\$ 83,680</b>	<b>\$ 224,440</b>

**Southwestern Community College District  
FY 2025-2026 Tentative Budget  
Civic Center-Facilities Leasing**

<b>Civic Center-Facilities Leasing Fund 58</b>	<b>FY 21-22 Audited Actuals</b>	<b>FY 22-23 Audited Actuals</b>	<b>FY 23-24 Audited Actuals</b>	<b>FY 24-25 Forecasted Actuals</b>	<b>FY 25-26 Tentative Budget</b>
<b>Beginning Fund Balance</b>	\$ 253,235	\$ 541,661	\$ 598,999	\$ 622,697	\$ 516,572
<b>Operations</b>					
Facility Rentals and Leases	\$ 245,537	\$ 696,120	\$ 836,910	\$ 697,649	\$ 1,001,120
Less Tfr to Facilities (Energy/Util/Cstdl)	-	-	-	-	-
Other Operating Revenue	-	-	13,931	54,702.00	51,550
<b>Total Revenue</b>	<b>\$ 245,537</b>	<b>\$ 696,120</b>	<b>\$ 850,841</b>	<b>\$ 752,351</b>	<b>\$ 1,052,670</b>
Salaries	\$ 168,386	\$ 367,653	\$ 473,944	\$ 522,499	\$ 577,404
Employee Benefits	41,133	171,379	184,307	192,378	253,825
Supplies & Replacement	34,853	45,146	7,119	28,171	13,000
Other Operating Costs	10,935	52,139	51,927	109,689	157,750
<b>Total Expenses</b>	<b>\$ 255,307</b>	<b>\$ 636,317</b>	<b>\$ 717,297</b>	<b>\$ 852,737</b>	<b>\$ 1,001,979</b>
<b>Net Operating Income (Loss)</b>	<b>\$ (9,770)</b>	<b>\$ 59,803</b>	<b>\$ 133,544</b>	<b>\$ (100,386)</b>	<b>\$ 50,691</b>
<b>Other Revenue/(Expense)</b>					
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	298,196	-	-	-	-
Non-Operating Expense	-	(2,465)	(21,699)	(5,739)	(13,000)
Transfers (Out)	-	-	(88,146)	-	-
<b>Net Other Revenues (Expenses)</b>	<b>\$ 288,426</b>	<b>\$ 57,338</b>	<b>\$ 23,699</b>	<b>\$ (106,125)</b>	<b>\$ 37,691</b>
<b>Ending Fund Balance</b>	<b>\$ 541,661</b>	<b>\$ 598,999</b>	<b>\$ 622,697</b>	<b>\$ 516,572</b>	<b>\$ 554,263</b>

**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**Fitness Center-JAWS**

<b>Fitness Center Fund 59</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Forecasted</b>	<b>Tentative</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>
<b>Beginning Fund Balance</b>	\$ 500,103	\$ 2,004,308	\$ 1,153,179	\$ 414,440	\$ 371,915
<b>Operations</b>					
Sales	\$ 119,208	\$ 661,428	\$ 499,960	\$ 927,255	\$ 963,500
Other Income	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 119,208</b>	<b>\$ 661,428</b>	<b>\$ 499,960</b>	<b>\$ 927,255</b>	<b>\$ 963,500</b>
Salaries	\$ 296,157	\$ 920,513	\$ 1,149,734	\$ 725,042	\$ 938,503
Employee Benefits	93,820	289,247	400,298	214,015	392,898
Supplies & Replacement	18,184	23,469	5,490	2,641	-
Other Operating Costs	32,676	279,328	129,136	125,782	160,000
<b>Total Expenses</b>	<b>\$ 440,837</b>	<b>\$ 1,512,557</b>	<b>\$ 1,684,658</b>	<b>\$ 1,067,480</b>	<b>\$ 1,491,401</b>
<b>Net Operating Income (Loss)</b>	<b>\$ (321,629)</b>	<b>\$ (851,129)</b>	<b>\$ (1,184,698)</b>	<b>\$ (140,225)</b>	<b>\$ (527,901)</b>
<b>Other Revenue/(Expense)</b>					
Other Income	\$ -	\$ -	\$ 357,813	\$ 97,700	\$ 146,600
Transfers In	1,825,834	-	88,146	-	-
Non-Operating Expense	-	-	-	-	-
Transfers (Out)	-	-	-	-	-
<b>Net Other Revenues (Expenses)</b>	<b>\$ 1,825,834</b>	<b>\$ -</b>	<b>\$ 445,959</b>	<b>\$ 97,700</b>	<b>\$ 146,600</b>
<b>Ending Fund Balance</b>	<b>\$ 2,004,308</b>	<b>\$ 1,153,179</b>	<b>\$ 414,440</b>	<b>\$ 371,915</b>	<b>\$ (9,386)</b>

**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**Student Center**

<b>Student Center Fund 73*</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Forecasted</b>	<b>Tentative</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>
<b>Beginning Fund Balance</b>	\$ 402,443	\$ 466,811	\$ 435,956	\$ 300,659	\$ 423,083
<b>Revenue</b>					
Interest	\$ 649	\$ 9,775	\$ 22,913	\$ -	\$ 8,000
Student Fees	41,733	84,954	106,665	122,424	95,000
Transfers In	147,208	-	-	-	-
<b>Total Revenue</b>	<b>\$ 189,590</b>	<b>\$ 94,729</b>	<b>\$ 129,578</b>	<b>\$ 122,424</b>	<b>\$ 103,000</b>
<b>Expenses</b>					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	-	-	-	-	132,000
Bond Payment	125,222	125,584	264,875	-	-
<b>Total Expenses</b>	<b>\$ 125,222</b>	<b>\$ 125,584</b>	<b>\$ 264,875</b>	<b>\$ -</b>	<b>\$ 132,000</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>\$ 64,368</b>	<b>\$ (30,855)</b>	<b>\$ (135,297)</b>	<b>\$ 122,424</b>	<b>\$ (29,000)</b>
<b>Ending Fund Balance</b>	<b>\$ 466,811</b>	<b>\$ 435,956</b>	<b>\$ 300,659</b>	<b>\$ 423,083</b>	<b>\$ 394,083</b>

\*Previously shown as Fund 39

**Southwestern Community College District**  
**FY 2025-2026 Tentative Budget**  
**Student Representation Fee**

<b>Student Representation Fee Fund 72</b>	<b>FY 21-22 Audited Actuals</b>	<b>FY 22-23 Audited Actuals</b>	<b>FY 23-24 Audited Actuals</b>	<b>FY 24-25 Forecasted Actuals</b>	<b>FY 25-26 Tentative Budget</b>
<b>Beginning Fund Balance</b>	\$ 7,576	\$ 8,528	\$ 83,474	\$ 93,526	\$ 61,596
<b>Revenue</b>					
Student Fees	\$ 4,210	\$ 74,374	\$ 42,213	\$ 52,496	\$ 42,213
Other Income	-	-	42,213	-	42,213
Total Revenue	\$ 4,210	\$ 74,374	\$ 84,426	\$ 52,496	\$ 84,426
<b>Expenses</b>					
Payment to SWC ASO for Student Representation Fee	\$ -	\$ -	\$ -	\$ 42,213	\$ -
Payment to Student Senate of CCC (SSCCC)	3,258	(572)	69,168	42,213	78,516
Administrative Fee Paid to District	-	-	5,206	-	5,910
Total Expenses	\$ 3,258	\$ (572)	\$ 74,374	\$ 84,426	\$ 84,426
<b>Excess of Revenues Over (Under) Expenses</b>	\$ 952	\$ 74,946	\$ 10,052	\$ (31,930)	\$ -
<b>Ending Fund Balance</b>	<b>\$ 8,528</b>	<b>\$ 83,474</b>	<b>\$ 93,526</b>	<b>\$ 61,596</b>	<b>\$ 61,596</b>

**Southwestern Community College District  
FY 2025-2026 Tentative Budget  
Associated Student Organization**

<b>Associated Student Org. Fund 71</b>	<b>FY 21-22 Audited Actuals</b>	<b>FY 22-23 Audited Actuals</b>	<b>FY 23-24 Audited Actuals</b>	<b>FY 24-25 Forecasted Actuals</b>	<b>FY 25-26 Tentative Budget</b>
<b>Beginning Fund Balance</b>	\$ 616,921	\$ 596,175	\$ 583,768	\$ 803,535	\$ 1,014,365
<b>Revenue</b>					
Student Activity Cards	\$ 230,088	\$ -	\$ 36,651.00	\$ 532,540	\$ -
Other Revenue	8,791	300,797	592,394	15,000	500,000
Transfers In	6,652	-	200	-	-
<b>Total Revenue</b>	<b>\$ 245,531</b>	<b>\$ 300,797</b>	<b>\$ 629,245</b>	<b>\$ 547,540</b>	<b>\$ 500,000</b>
<b>Expenses</b>					
Classified & Student Salaries	\$ 48,087	\$ 55,009	\$ 60,021	\$ 54,761	\$ 83,139
Employee Benefits	31,955	36,554	40,482	33,403	44,706
Supplies & Replacement	181,326	205,208	228,518	191,391	371,500
Other Operating Costs	4,909	16,433	77,957	34,154	113,000
Other Uses	-	-	2,500	23,000	(25,500)
Transfers Out	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 266,277</b>	<b>\$ 313,204</b>	<b>\$ 409,478</b>	<b>\$ 336,710</b>	<b>\$ 586,845</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>\$ (20,746)</b>	<b>\$ (12,407)</b>	<b>\$ 219,767</b>	<b>\$ 210,830</b>	<b>\$ (86,845)</b>
<b>Ending Fund Balance</b>	<b>\$ 596,175</b>	<b>\$ 583,768</b>	<b>\$ 803,535</b>	<b>\$ 1,014,365</b>	<b>\$ 927,520</b>