



SOUTHWESTERN COMMUNITY
COLLEGE DISTRICT

TENTATIVE BUDGET

FY 2026-27

Presentation to Governing Board
June 15, 2026



TENTATIVE BUDGET FY 2026-27 SOUTHWESTERN COMMUNITY COLLEGE DISTRICT

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 28,000 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 District'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.

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, and to 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.

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 the most 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) 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 an independent external auditor 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 Citizens' 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. 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.

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 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-convener)

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

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

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

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.
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.
43	General Obligation Bond (Prop SW)	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 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.
58	Civic Center Facilities Leasing	Receives proceeds derived from leasing and renting facilities space throughout the District. All necessary expenses may be paid from generated revenue.
59	Fitness Center- JAWS	Receives monies from the sale of fitness center memberships and other services performed by the department. 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.
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).
73	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.

Commitment to Higher Education

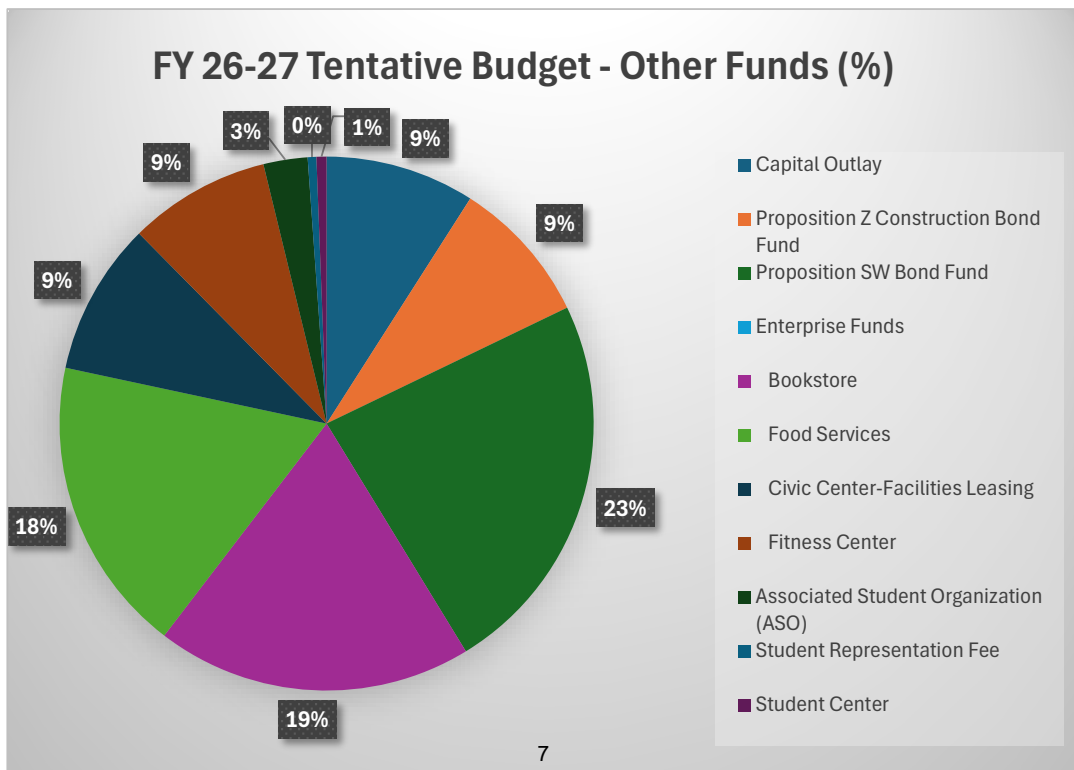
Looking ahead, Southwestern Community College District is well-positioned for a promising future, supported by its strong financial foundation and strategic vision. The District’s commitment to continuous improvement through data-informed decision-making enables it to adapt to evolving educational and economic demands. With enrollment exceeding 28,000 students and growing, SCCD anticipates sustained demand for its diverse programs, from career education to transfer pathways. The District’s focus on equity and inclusion ensures it will continue to serve its diverse community effectively.

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 and the Binational 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.

**Southwestern Community College District
FY 26-27 Tentative Budget
All District Funds**

		FY 26-27 Tentative Budget All Funds
General Fund:		
Unrestricted	\$	174,228,347
Restricted		49,718,419
Total General Fund	\$	223,946,766
Other Funds:		
Capital Outlay	\$	1,159,000.00
Proposition Z Construction Bond Fund		1,128,552
Proposition SW Bond Fund		3,000,000
Enterprise Funds		
Bookstore		2,451,850
Food Services		2,300,799
Civic Center-Facilities Leasing		1,185,735
Fitness Center		1,100,100
Associated Student Organization (ASO)		342,313
Student Representation Fee		67,236
Student Center		78,000
Total Other Funds	\$	12,813,585
Total Budgeted Revenue	\$	236,760,351



**Southwestern Community College District
FY 26-27 Tentative Budget
Fund Summary**

	FY 26-27 Tentative Budget Unrestricted Fund 11	FY 26-27 Tentative Budget Restricted Fund 12	FY 26-27 Tentative Budget Total Fund 11 & 12
Revenue			
Federal	\$ 91,000	\$ 7,533,064	\$ 7,624,064
State	117,232,288	35,192,110	152,424,398
Local	56,905,059	4,273,514	61,178,573
Transfers In	-	2,719,731	2,719,731
Total Revenue	<u>\$ 174,228,347</u>	<u>\$ 49,718,419</u>	<u>\$ 223,946,766</u>
Expenses			
Salaries	\$ 105,617,384	\$ 19,683,824	\$ 125,301,208
Employee Benefits	46,986,644	7,892,343	54,878,987
Total Personnel Expenses	<u>\$ 152,604,028</u>	<u>\$ 27,576,167</u>	<u>\$ 180,180,195</u>
Supplies and Materials	\$ 2,261,365	\$ 4,481,038	\$ 6,742,403
Other Operating Expenses and Services	15,480,614	13,295,187	28,775,801
Capital Outlay	120,500	1,149,222	1,269,722
Other Outgo and Transfers Out	3,448,231	3,216,805	6,665,036
Total Other Expenses	<u>\$ 21,310,710</u>	<u>\$ 22,142,252</u>	<u>\$ 43,452,962</u>
Total Expenses	<u>\$ 173,914,738</u>	<u>\$ 49,718,419</u>	<u>\$ 223,633,157</u>
Surplus (Deficit)	<u>\$ 313,609</u>	<u>\$ -</u>	<u>\$ 313,609</u>

**Southwestern Community College District
FY 26-27 Tentative Budget
General Fund Revenue**

General Fund 11	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
	Audited	Audited	Audited	Forecasted	Tentative
	Actuals	Actuals	Actuals	Actuals	Budget
Student Centered Funding Formula					
State Apportionment					
Basic Allocation					
Single College District - Medium College	\$ 7,933,899	\$ 8,268,695	\$ 8,677,936	\$ 8,877,529	\$ 9,260,166
State Approved Centers - 3 Centers	5,950,422	6,201,520	6,508,452	6,658,146	6,945,124
Total Basic Allocation	\$ 13,884,321	\$ 14,470,215	\$ 15,186,388	\$ 15,535,675	\$ 16,205,291
FTES					
Credit FTES	\$ 71,097,141	\$ 73,988,792	\$ 78,387,366	\$ 82,225,054	\$ 85,769,102
Regular Non-Credit CDCP	344,964	402,118	776,754	695,121	725,082
Non-Credit FTES	201,110	358,487	512,757	800,093	834,578
Special Admit	1,286,318	1,340,598	1,135,285	2,125,315	2,216,920
Incarcerated Credit	210,291	839,712	955,685	1,573,745	1,641,576
Total FTES	\$ 73,139,824	\$ 76,929,707	\$ 81,767,847	\$ 87,419,328	\$ 91,187,258
Total Base Allocation (Basic + FTES)	\$ 87,024,145	\$ 91,399,922	\$ 96,954,235	\$ 102,955,003	\$ 107,392,549
Supplemental Allocation/Student Equity	20,493,269	23,536,076	27,940,024	33,989,999	35,455,029
Student Success Allocation	12,148,939	12,587,836	13,094,468	13,657,714	14,246,386
Stability/Hold Harmless Protection	-	-	-	-	-
Total Computational Revenue (TCR)	\$ 119,666,353	\$ 127,523,835	\$ 137,988,727	\$ 150,602,716	\$ 157,093,964
Total Apportionment Revenue	\$ 119,666,353	\$ 127,523,835	\$ 137,988,727	\$ 150,602,716	\$ 157,093,964
Total Revenue					
Federal	\$ 113,400	\$ 77,472	\$ 54,050	\$ 91,000	\$ 91,000
State					
Lottery	3,227,066	3,642,103	2,000,000	2,027,659	2,000,000
Full-Time Faculty Hiring	-	-	1,957,091	1,957,091	1,957,091
Mandated Cost Reimbursement	490,481	523,782	530,000	556,972	530,000
On Behalf Pass-through	6,399,799	6,421,718	4,456,498	4,456,498	4,456,498
Other State Revenue	75,757,294	89,703,684	97,762,166	100,911,983	108,288,699
Local					
Interest Revenue	985,930	1,406,788	500,000	500,000	500,000
Non-Resident Tuition	2,101,781	2,448,919	2,400,000	2,400,000	2,400,000
Student Course Material Fees	137,915	151,147	150,541	150,541	150,541
Other Local Revenue	44,705,164	47,878,993	51,486,255	53,561,308	53,854,518
Total Revenue	\$ 133,918,830	\$ 152,254,605	\$ 161,296,601	\$ 166,613,052	\$ 174,228,347
Total Unrestricted Revenue	\$ 133,918,830	\$ 152,254,605	\$ 161,296,601	\$ 166,613,052	\$ 174,228,347

**Southwestern Community College District
FY 26-27 Tentative Budget
General Fund Summary**

Unrestricted General Fund 11	FY 22-23 Audited Actuals	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Revenue					
Federal	\$ 113,400	\$ 77,472	\$ 54,050	\$ 91,000	\$ 91,000
State	85,874,640	100,291,287	106,705,755	109,910,203	117,232,288
Local	47,930,780	51,885,847	54,536,796	56,611,849	56,905,059
Total Revenue	<u>\$ 133,918,820</u>	<u>\$ 152,254,606</u>	<u>\$ 161,296,601</u>	<u>\$ 166,613,052</u>	<u>\$ 174,228,347</u>
Expenses					
Salaries	\$ 85,552,221	\$ 87,625,638	\$ 96,040,544	\$ 102,912,877	\$ 103,448,434
Statutory COLA	-	-	-	-	2,168,950
Employee Benefits	33,538,953	39,150,901	42,544,516	44,728,151	46,213,480
SERP Premiums	2,345,234	-	-	974,330	773,164
Total Personnel Expenses	<u>\$ 121,436,408</u>	<u>\$ 126,776,539</u>	<u>\$ 138,585,060</u>	<u>\$ 148,615,358</u>	<u>\$ 152,604,028</u>
Supplies and Materials	\$ 1,588,038	\$ 1,819,645	\$ 1,460,062	\$ 1,818,800	\$ 2,261,365
Other Operating Expenses and Services	12,012,291	11,812,739	13,193,981	13,432,048	15,480,614
Capital Outlay	-	372,566	147,797	115,834	120,500
Other Outgo and Transfers Out	2,794,675	3,010,844	3,503,620	3,339,686	3,448,231
Total Other Expenses	<u>\$ 16,395,004</u>	<u>\$ 17,015,794</u>	<u>\$ 18,305,460</u>	<u>\$ 18,706,368</u>	<u>\$ 21,310,710</u>
Total Expenses	<u>\$ 137,831,412</u>	<u>\$ 143,792,333</u>	<u>\$ 156,890,520</u>	<u>\$ 167,321,726</u>	<u>\$ 173,914,738</u>
Excess (Deficit)	<u>\$ (3,912,592)</u>	<u>\$ 8,462,273</u>	<u>\$ 4,406,081</u>	<u>\$ (708,674)</u>	<u>\$ 313,609</u>
Beginning Fund Balance	\$ 22,258,433	\$ 18,345,841	\$ 26,808,114	\$ 31,214,195	\$ 30,505,521
Excess (Deficit)	(3,912,592)	8,462,273	4,406,081	(708,674)	313,609
Adjustments					
Ending Fund Balance	<u>\$ 18,345,841</u>	<u>\$ 26,808,114</u>	<u>\$ 31,214,195</u>	<u>\$ 30,505,521</u>	<u>\$ 30,819,130</u>
Governing Board Reserve as % of Total Expenses	16.0%	16.0%	16.0%	16.0%	16.0%
Uncommitted Fund Balance as % of Total Expenses	-2.7%	2.6%	3.9%	2.2%	1.7%
Total Reserve %	13.3%	18.6%	19.9%	18.2%	17.7%
Personnel Costs as a % of Total Expenses	88.1%	88.2%	88.3%	88.8%	87.7%

**Southwestern Community College District
FY 26-27 Tentative Budget
Restricted Fund Summary**

Restricted Fund 12	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
	Audited	Audited	Audited	Forecasted	Tentative
	Actuals	Actuals	Actuals	Actuals	Budget
Revenue					
Federal	\$ 11,100,283	\$ 7,831,488	\$ 9,313,127	\$ 9,658,649	\$ 7,533,064
State	40,946,151	32,863,570	44,370,398	32,263,594	35,192,110
Local	5,165,875	4,456,211	3,686,527	3,381,486	4,273,514
Transfers In	2,787,439	2,689,911	2,934,880	2,825,972	2,719,731
Total Revenue	<u>\$ 59,999,748</u>	<u>\$ 47,841,180</u>	<u>\$ 60,304,932</u>	<u>\$ 48,129,701</u>	<u>\$ 49,718,419</u>
Expenses					
Salaries	\$ 18,234,903	\$ 19,106,044	\$ 21,543,781	\$ 18,288,588	\$ 19,683,824
Employee Benefits	7,238,649	7,770,497	8,947,502	8,705,735	7,892,343
Total Personnel Expenses	<u>\$ 25,473,552</u>	<u>\$ 26,876,541</u>	<u>\$ 30,491,283</u>	<u>\$ 26,994,323</u>	<u>\$ 27,576,167</u>
Supplies and Materials	\$ 4,107,209	\$ 3,642,169	\$ 3,857,745	\$ 2,513,911	\$ 4,481,038
Other Operating Expenses and Services	19,516,267	11,206,059	14,515,263	14,260,243	13,295,187
Capital Outlay	1,624,781	929,764	1,194,647	330,000	1,149,222
Other Outgo and Transfers Out	9,509,828	4,848,800	10,245,994	4,031,224	3,216,805
Total Other Expenses	<u>\$ 34,758,085</u>	<u>\$ 20,626,792</u>	<u>\$ 29,813,649</u>	<u>\$ 21,135,378</u>	<u>\$ 22,142,252</u>
Total Expenses	<u>\$ 60,231,637</u>	<u>\$ 47,503,333</u>	<u>\$ 60,304,932</u>	<u>\$ 48,129,701</u>	<u>\$ 49,718,419</u>
Excess (Deficit)	<u>\$ (231,889)</u>	<u>\$ 337,847</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Southwestern Community College District
FY 26-27 Tentative Budget
Expenditure Detail**

Object	Description	FY 26-27		FY 26-27		FY 26-27	
		Tentative Budget Unrestricted Fund 11	Tentative Budget Restricted Fund 12	Tentative Budget Restricted Fund 12	Tentative Budget Total Fund 11 & 12		
511	Instructional Salaries	\$ 26,312,851	\$ 60,000	\$	26,372,851		
512	Non-Inst Salaries, Contract	14,114,712	4,411,939		18,526,651		
513	Instructional Salaries, Other	23,000,000	20,564		23,020,564		
514	Non-Inst Salaries, Other	2,890,480	1,901,277		4,791,757		
	Academic Salaries	\$ 66,318,043	\$ 6,393,780	\$	72,711,823		
521	Non-Inst Salaries, Full-time	\$ 34,559,045	\$ 11,012,576	\$	45,571,621		
522	Instructional Salaries	3,637,625	-		3,637,625		
523	Non-Inst Salaries, Other	309,297	2,066,935		2,376,232		
524	Instructional Aides	793,374	210,533		1,003,907		
	Non-Academic Salaries	\$ 39,299,341	\$ 13,290,044	\$	52,589,385		
530	Benefits	\$ 46,986,644	\$ 7,892,343	\$	54,878,987		
	Employee Benefits	\$ 46,986,644	\$ 7,892,343	\$	54,878,987		
	Total Personnel	\$ 152,604,028	\$ 27,576,167	\$	180,180,195		
541	Text Books, First-aid and Software	\$ 113,570	\$ 247,529	\$	361,099		
542	Books and Manuals	22,960	60,337		83,297		
543	Instructional Supplies	730,529	2,787,611		3,518,140		
544	Non-Instructional Supplies	1,394,306	1,383,561		2,777,867		
545	Repair Supplies and Cash Short	-	2,000		2,000		
	Supplies and Materials	\$ 2,261,365	\$ 4,481,038	\$	6,742,403		
551	Contract Services	\$ 3,024,179	\$ 7,912,539	\$	10,936,718		
552	Travel and Business Related	1,135,688	4,917,622		6,053,310		
553	Dues and Memberships	298,240	19,954		318,194		
554	Insurance	130,000	77,314		207,314		
555	Utilities	4,580,849	34,450		4,615,299		
556	Maintenance Contracts	5,055,203	89,785		5,144,988		
557	Audit, Legal and Election	858,389	50,000		908,389		
558	Bank Fees and Postage	718,066	1,810		719,876		
559	Indirect Expenses	(320,000)	191,713		(128,287)		
	Other Operating Expenses and Services	\$ 15,480,614	\$ 13,295,187	\$	28,775,801		
561	Sites and Improvements	\$ -	\$ 850,000	\$	850,000		
563	Library Books	-	40,000		40,000		
564	Equipment	120,500	259,222		379,722		
	Capital Outlay	\$ 120,500	\$ 1,149,222	\$	1,269,722		
573	Transfers Out	\$ 2,719,731	\$ 16,700	\$	2,736,431		
575	Other Outgo-Grants and Waivers	6,000	9,500		15,500		
576	Other Outgo-Student Aid	152,500	3,190,605		3,343,105		
579	Other Outgo-Contingency	570,000	-		570,000		
	Other Outgo	\$ 3,448,231	\$ 3,216,805	\$	6,665,036		
	Total Other Expenses	\$ 21,310,710	\$ 22,142,252	\$	43,452,962		
	Total Expenses	\$ 173,914,738	\$ 49,718,419	\$	223,633,157		

**Southwestern Community College District
FY 26-27 Tentative Budget
Transfers & Other Outgo**

Transfers and Other Outgo	FY 25-26	FY 26-27
	Projected	Tentative
	Actuals	Budget
SWC Foundation		
Salaries	\$ 429,527	\$ 509,699
Benefits	244,043	249,977
Non-Personnel	16,287	41,967
Total for Foundation	\$ 689,857	\$ 801,643
SWC Campus Police		
Supplemental Revenue	\$ 1,767,424	\$ 1,918,088.00
Total for Campus Police	\$ 1,767,424	\$ 1,918,088
Total Transfer Out	\$ 2,457,281	\$ 2,719,731
Other Outgo		
Grant & Waivers	\$ 338,319.00	\$ 6,000.00
Student Aid	544,086	152,500
President Contingency	-	570,000
Total Other Outgoing	\$ 882,405	\$ 728,500
Total Transfers Out & Other Outgoing	\$ 3,339,686	\$ 3,448,231

Southwestern Community College District

FY 26-27 Tentative Budget

Fund 12 Programs

Fund 12 Programs	Student Equity and Access	Student Access	Student Success and Community	Institutional Effectiveness	Total
Federal					
APEX OSBP/ACC	\$ -	\$ -	\$ 963,500	\$ -	\$ 963,500
Building Geomatics & Land Surv	-	363,519	-	-	363,519
Business Basics	-	-	405,000	-	405,000
Community Proj Funding 850k	-	-	-	850,000	850,000
Federal Work Study	-	690,476	-	-	690,476
Perkins	-	1,098,959	-	-	1,098,959
Small Business Administration	-	-	2,564,733	-	2,564,733
Small Business Administration Regional Cluster	-	-	374,971	-	374,971
Temporary Assistance for Needy Families (TANF)	71,906	-	-	-	71,906
Women's Business Center	-	-	150,000	-	150,000
TOTAL FEDERAL	\$ 71,906	\$ 2,152,954	\$ 4,458,204	\$ 850,000	\$ 7,533,064
State					
Access Career Education Outcome	\$ -	\$ 85,000	\$ -	\$ -	\$ 85,000
Adult Education	-	-	686,454.00	-	\$ 686,454
Apex GoBix TAP	-	-	540,000.00	-	\$ 540,000
Asian, American, Native Hawaiian and Pacific Island	-	-	379,022.00	-	\$ 379,022
Basic Needs	-	-	-	541,142.00	\$ 541,142
BFAP Financial Aid Capacity	-	843,777.00	-	-	\$ 843,777
California Promise	-	-	-	1,044,037.00	\$ 1,044,037
CalWorks	497,370.00	-	-	-	\$ 497,370
CARE	-	-	549,381.00	-	\$ 549,381
College Rapid Rehousing Funds	-	-	925,682.00	-	\$ 925,682
Common Course Numbering	-	-	867,759.00	-	\$ 867,759
Designated Educations Program	29,500.00	-	-	-	\$ 29,500
DSPS Programs and Services (DSPS)	-	-	2,298,635.00	-	\$ 2,298,635
Equal Employment Opportunities	131,944.00	-	-	-	\$ 131,944
Extended Opportunities, Programs and Services (EOPS)	4,010,811.00	-	-	-	\$ 4,010,811
Financial Aid Technology	-	-	55,334.00	-	\$ 55,334
Foundation Service Agreement	20,833.00	-	-	-	\$ 20,833
GoBiz-SDSBDC	-	-	2,347,738.00	-	\$ 2,347,738
Hewlett Foundation	4,688.00	-	-	-	\$ 4,688
High Roads Construction Career	153,611.00	-	-	-	\$ 153,611
Job Placement	175,000.00	-	-	-	\$ 175,000
LGBTQ+	-	-	119,313.00	-	\$ 119,313
Lottery Funds	-	1,723,724.00	-	-	\$ 1,723,724
Mathematics, Engineering, Science Achievement (MESA)	266,000.00	-	-	-	\$ 266,000
Mental Health	1,256,502.00	-	-	-	\$ 1,256,502
Native American Student Support	-	336,000.00	-	-	\$ 336,000
NextUp Program	-	-	593,266.00	-	\$ 593,266
Nursing Education	-	125,195.00	-	-	\$ 125,195
Rising Scholars Network	1,641,996.00	-	-	-	\$ 1,641,996
SBDC- Sierra Health	-	-	356,990.00	-	\$ 356,990
Sector	-	-	175,000.00	-	\$ 175,000
Strong Workforce	-	-	1,762,473.00	-	\$ 1,762,473
Student Food & Housing Support	-	-	399,360.00	-	\$ 399,360
SWC Dreamer Resource Center Grant	-	-	119,078.00	-	\$ 119,078
Technical Assistance Expansion Program	-	-	2,050,000.00	-	\$ 2,050,000
Technology Upgrade	-	-	620,104.00	-	\$ 620,104
Transfer Articulation	1,911.00	-	-	-	\$ 1,911
Umoja	64,480.00	-	-	-	\$ 64,480
Veteran Resource Center	270,813.00	-	-	-	\$ 270,813
Woman Business Center CAMEO	-	-	301,000.00	-	\$ 301,000
Workability Program DPT Rehab	-	-	468,271.00	-	\$ 468,271
Student Equity Achievement Program	-	-	6,312,986.00	-	\$ 6,312,986
Zero Textbook	-	39,930.00	-	-	\$ 39,930
TOTAL STATE	\$ 8,525,459	\$ 3,153,626	\$ 21,927,846	\$ 1,585,179	\$ 35,192,110
Local					
Apex Program Income	\$ -	\$ -	\$ -	\$ 46,604	\$ 46,604
Automotive Technology	-	14,400	-	-	14,400
Campus Police/Parking	-	-	-	1,918,088	1,918,088
Cash Match Lead Center	-	-	-	902,964	902,964
College for Kids/Y.E.S. Academy	-	-	-	95,938	95,938
CPR Fee Classes	-	-	129,280	-	129,280
Fee Based Classes	-	154,735	331,357	-	486,092
Foundation	-	-	-	801,643	801,643
Health Services	1,249,756	-	-	-	1,249,756
Nursing Foundation	20,000	-	-	-	20,000
Paramedic Testing	15,170	-	-	-	15,170
Parking Funds	-	-	-	254,500	254,500
Pay Per Print	-	-	200,000	-	200,000
Phi Theta Kappa Club	13,529	-	-	-	13,529
Police Academy	-	-	6,500	-	6,500
Other Fees	226,402	-	-	-	226,402
RN First Assistant Program	21,909	-	-	-	21,909
Small Business Development Center - Match	-	-	515,390	-	515,390
SDCWA Small Business Skills	-	-	40,000	-	40,000
WBC Program Income	-	-	35,080	-	35,080
TOTAL LOCAL	\$ 1,546,766	\$ 169,135	\$ 1,257,607	\$ 4,019,737	\$ 6,993,245
TOTAL RESTRICTED INCOME	\$ 10,144,131	\$ 5,475,715	\$ 27,643,657	\$ 6,454,916	\$ 49,718,419

**Southwestern Community College District
FY 26-27 Tentative Budget
Capital Outlay**

Capital Outlay Fund 41	FY 22-23 Audited Actuals	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Beginning Fund Balance	\$ 8,285,608	\$ 10,586,282	\$ 7,339,805	\$ 9,112,604	\$ 8,669,840
Revenue					
Redevelopment	\$ -	\$ -	\$ 967,522	\$ 971,354	\$ 972,000
Other Revenue	846,213	1,684,759	370,452	263,730	187,000
Transfers In	3,971,475	-	1,788,875	-	-
Total Revenue	<u>\$ 4,817,688</u>	<u>\$ 1,684,759</u>	<u>\$ 3,126,849</u>	<u>\$ 1,235,084</u>	<u>\$ 1,159,000</u>
Expenses					
Capital Outlay/Renovation	\$ 2,517,014	\$ 4,931,236	\$ 1,354,050	\$ 1,677,848	\$ 1,787,000
Total Expenses	<u>\$ 2,517,014</u>	<u>\$ 4,931,236</u>	<u>\$ 1,354,050</u>	<u>\$ 1,677,848</u>	<u>\$ 1,787,000</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 2,300,674</u>	<u>\$ (3,246,477)</u>	<u>\$ 1,772,799</u>	<u>\$ (442,764)</u>	<u>\$ (628,000)</u>
Fund Balances, End of Year	<u><u>\$ 10,586,282</u></u>	<u><u>\$ 7,339,805</u></u>	<u><u>\$ 9,112,604</u></u>	<u><u>\$ 8,669,840</u></u>	<u><u>\$ 8,041,840</u></u>

**Southwestern Community College District
 FY 26-27 Tentative Budget
 Capital Outlay Projects**

Capital Outlay Projects Fund 41	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Physical Plant & Instructional Support		
Deferred Maintenance	\$ 1,047,553	\$ 1,110,000
Redevelopment Funds		
Other Projects/Reserve	584,584	627,000
Misc		
Other Projects/Reserve	45,711	50,000
Total Capital Outlay Projects	\$ 1,677,848	\$ 1,787,000

**Southwestern Community College District
FY 26-27 Tentative Budget
Proposition Z**

Proposition Z Fund 42	FY 22-23 Audited Actuals	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Beginning Fund Balance	\$ 245,127,263	\$ 250,468,779	\$ 165,281,025	\$ 97,704,855	\$ 27,108,883
Income					
Interest	\$ 6,531,721	\$ 8,555,646	\$ 5,221,664	\$ 2,257,104	\$ 1,128,552
Net Inc (Dec) in FV of Investment	(718,356)	4,181,604	2,849,546	1,500,000	-
Total Income	<u>\$ 5,813,365</u>	<u>\$ 12,737,250</u>	<u>\$ 8,071,210</u>	<u>\$ 3,757,104</u>	<u>\$ 1,128,552</u>
Other Financing Sources					
Proceeds from Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Sources	<u>\$ 5,813,365</u>	<u>\$ 12,737,250</u>	<u>\$ 8,071,210</u>	<u>\$ 3,757,104</u>	<u>\$ 1,128,552</u>
Expenses					
Capital Outlay/Renovation	\$ 471,849	\$ 97,925,004	\$ 75,647,380	\$ 74,353,076	\$ 28,237,435
Total Expenses	<u>\$ 471,849</u>	<u>\$ 97,925,004</u>	<u>\$ 75,647,380</u>	<u>\$ 74,353,076</u>	<u>\$ 28,237,435</u>
Fund Balances, End of Year	<u><u>\$ 250,468,779</u></u>	<u><u>\$ 165,281,025</u></u>	<u><u>\$ 97,704,855</u></u>	<u><u>\$ 27,108,883</u></u>	<u><u>\$ -</u></u>

**Southwestern Community College District
FY 26-27 Tentative Budget
Proposition Z Projects**

Proposition Z Fund 42	FY 22-23 Audited Actuals	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Projects					
Finance - Audit Contract	\$ -	\$ -	\$ -	\$ -	\$ -
Prop Z	190,419	-	-	-	-
Program Management	280,396	2,304,458	2,535,867	2,008,103	2,318,258
Performing Arts	-	126,231	72,731	19,411	337,937
Student Union	513	28,986,341	26,880,261	7,419,988	2,000,000
Wayfinding	-	-	-	-	-
IT Infrastructure	-	25,647	12,490	221,724	200,000
CV Campus Infrastructure (Trellis Repair)	-	635,401	203,217	997,221	-
Electrical Panel Upgrades	-	3,024	173,232	3,833	4,000
Transit Center Relocation	-	134,694	74,063	4,815,808	1,000,000
HECOM Fire/EMT/Police	-	677,208	6,000	-	-
HECOM Auto Shop	-	1,726,074	-	-	-
Landscape Nursery Technology	-	19,811,402	3,999,576	1,746,197	800,000
Warehouse/Maint/Grounds	-	-	984,936	41,186,093	3,100,000
Instructional Bldg # 1	9	37,544,988	35,489,278	8,472,106	3,500,000
IT Data Center	-	478,723	79,073	252,543	85,000
Campus Police Building	-	-	4,200	-	-
Jaguar Village	-	97,358	59,732	-	-
CV Campus Solar Relocation/Tennis Courts	-	4,625,669	4,697,981	1,337,394	-
National City HEC	-	-	-	80,387	75,000
Mayan Hall Demolition	-	74,915	-	-	-
Baseball & Softball Fields	-	383,253	114,999	20,076	-
Building 103 & 105 Renov	-	4,979	-	9,346	-
OM HEC Parking	-	-	-	-	-
Sewer Line & Path of Travel	513	249,535	173,585	-	-
Fire Alarm Upgrades	-	35,104	-	-	-
Land Acquisition	-	-	14,632	49,800	-
SUHSD Middle College	-	-	67,267	399,840	95,000
Devore Stadium	-	-	4,260	1,893,956	-
Campus Modernization	-	-	-	-	-
Roof Restoration	-	-	-	3,419,250	-
Other Projects/Reserve	-	-	-	-	14,722,240
Total Expenditures	\$ 471,849	\$ 97,925,004	\$ 75,647,380	\$ 74,353,076	\$ 28,237,435

**Southwestern Community College District
FY 26-27 Tentative Budget
Proposition SW**

Proposition SW Bond Fund 43	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Beginning Fund Balance	\$ -	\$ 127,114,097
Income		
Interest	\$ 2,588,501	\$ 3,000,000
Net Inc (Dec) in FV of Investment	-	-
Total Income	<u>\$ 2,588,501</u>	<u>\$ 3,000,000</u>
Other Financing Sources		
Proceeds from Sale of Bonds	\$ 120,000,000	\$ -
Proceeds from Bond Anticipation Note (BAN)	10,000,000	-
Total Other Financing Sources	<u>\$ 130,000,000</u>	<u>\$ -</u>
Total Sources	\$ 130,000,000	\$ -
Expenses		
Capital Outlay/Renovation	\$ 2,885,903	\$ 100,000,000
Total Expenses	<u>\$ 2,885,903</u>	<u>\$ 100,000,000</u>
Fund Balances, End of Year	<u><u>\$ 127,114,097</u></u>	<u><u>\$ 27,114,097</u></u>

**Southwestern Community College District
 FY 26-27 Tentative Budget
 Proposition SW Projects**

Proposition SW Bond Fund 43	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Program Management	\$ -	\$ 5,000,000
Auto Tech	-	15,000,000
Building 68 Reconstruction	-	10,000,000
Middle College	-	10,000,000
Infrastructure	-	10,000,000
Gateway	-	40,000,000
Property Acquisition	2,205,903	10,000,000
Other Projects/Reserve	680,000	-
Total Expenditures	\$ 2,885,903	\$ 100,000,000

**Southwestern Community College District
FY 26-27 Tentative Budget
Enterprise Funds Summary**

Enterprise Funds 51, 52, 58 & 59	BOOKSTORE		CIVIC CENTER LEASING		FITNESS CENTER- JAWS		COMBINED
Beginning Fund Balance	\$ 230,317	\$ (658,579)	\$ 940,654	\$ (478,954)	\$	\$	33,438
Revenue							
Sales and Commissions	\$ 2,369,000	\$ 2,300,799	\$ 885,735	\$ 1,100,100	\$	\$	6,655,634
Other Revenue	82,850	-	300,000	-	-	-	382,850
Transfers In	-	-	-	-	-	-	-
Total Revenue	\$ 2,451,850	\$ 2,300,799	\$ 1,185,735	\$ 1,100,100	\$	\$	7,038,484
Expenses							
Salaries	\$ 838,068	\$ 1,023,925	\$ 608,255	\$ 848,777	\$	\$	3,319,025
Employee Benefits	470,236	651,264	271,600	471,520	-	-	1,864,620
Supplies & Replacement	10,000	20,000	13,000	-	-	-	43,000
Other Operating Costs	1,603,018	1,421,615	75,000	178,000	-	-	3,277,633
Capital Outlay	-	-	-	-	-	-	-
Total Expenses	\$ 2,921,322	\$ 3,116,804	\$ 967,855	\$ 1,498,297	\$	\$	8,504,278
Excess of Revenues Over (Under) Expenses	\$ (469,472)	\$ (816,005)	\$ 217,880	\$ (398,197)	\$	\$	(1,465,794)
Ending Fund Balance	\$ (239,155)	\$ (1,474,584)	\$ 1,158,534	\$ (877,151)	\$	\$	(1,432,356)

**Southwestern Community College District
FY 26-27 Tentative Budget
Bookstore**

Bookstore Fund 51	FY 22-23 Audited Actuals	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Beginning Fund Balance	\$ 2,152,680	\$ 1,389,861	\$ 687,048	\$ 611,251	\$ 230,317
Revenue					
Sales and Commissions	\$ 2,738,217	\$ 2,634,802	\$ 2,709,762	\$ 2,369,086	\$ 2,369,000
Other Revenue	11,251	863	3,868	90,441	82,850
Transfers In	41,996	-	-	-	-
Total Revenue	<u>\$ 2,791,464</u>	<u>\$ 2,635,665</u>	<u>\$ 2,713,630</u>	<u>\$ 2,459,527</u>	<u>\$ 2,451,850</u>
Expenses					
Classified & Student Salaries	\$ 704,298	\$ 570,585	\$ 575,283	\$ 692,812	\$ 838,068
Employee Benefits	297,767	222,622	240,648	331,212	470,236
Supplies and Materials	22,094	12,739	21,355	14,705	10,000
Other Operating Expenses and Services	2,516,890	2,172,229	1,952,141	1,781,131	1,603,018
Capital Outlay	13,234	5,930	-	20,601	-
Other Outgo and Transfers Out	-	354,373	-	-	-
Total Expenses	<u>\$ 3,554,283</u>	<u>\$ 3,338,478</u>	<u>\$ 2,789,427</u>	<u>\$ 2,840,461</u>	<u>\$ 2,921,322</u>
Excess of Revenues Over (Under)					
Expenses	<u>\$ (762,819)</u>	<u>\$ (702,813)</u>	<u>\$ (75,797)</u>	<u>\$ (380,934)</u>	<u>\$ (469,472)</u>
Ending Fund Balance	<u><u>\$ 1,389,861</u></u>	<u><u>\$ 687,048</u></u>	<u><u>\$ 611,251</u></u>	<u><u>\$ 230,317</u></u>	<u><u>\$ (239,155)</u></u>

**Southwestern Community College District
FY 26-27 Tentative Budget
Food Services**

Food Services Fund 52	FY 22-23 Audited Actuals	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Beginning Fund Balance	\$ 1,159,482	\$ (68,115)	\$ -	\$ 250,363	\$ (658,579)
Revenue					
Sales and Commissions	\$ 1,134,239	\$ 1,561,774	\$ 2,184,201	\$ 2,375,652	\$ 2,300,799
Other Revenue	-	-	119	-	-
Transfers In	-	453,988	195,000	-	-
Total Revenue	<u>\$ 1,134,239</u>	<u>\$ 2,015,762</u>	<u>\$ 2,379,320</u>	<u>\$ 2,375,652</u>	<u>\$ 2,300,799</u>
Expenses					
Classified & Student Salaries	\$ 855,986	\$ 783,567	\$ 815,840	\$ 1,166,426	\$ 1,023,925
Employee Benefits	322,542	279,090	345,305	492,072	651,264
Supplies and Materials	11,608	15,515	6,082	46,524	20,000
Other Operating Expenses and Services	770,003	817,033	961,730	1,579,572	1,421,615
Capital Outlay	401,697	52,442	-	-	-
Other Outgo and Transfers Out	-	-	-	-	-
Total Expenses	<u>\$ 2,361,836</u>	<u>\$ 1,947,647</u>	<u>\$ 2,128,957</u>	<u>\$ 3,284,594</u>	<u>\$ 3,116,804</u>
Excess of Revenues Over (Under) Expenses	<u>\$ (1,227,597)</u>	<u>\$ 68,115</u>	<u>\$ 250,363</u>	<u>\$ (908,942)</u>	<u>\$ (816,005)</u>
Ending Fund Balance	<u><u>\$ (68,115)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 250,363</u></u>	<u><u>\$ (658,579)</u></u>	<u><u>\$ (1,474,584)</u></u>

**Southwestern Community College District
FY 26-27 Tentative Budget
Civic Center-Facilities Leasing**

Civic Center-Facilities Leasing Fund 58	FY 22-23 Audited Actuals	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Beginning Fund Balance	\$ 956,058	\$ 1,013,438	\$ 1,037,137	\$ 1,080,782	\$ 940,654
Revenue					
Sales and Commissions	\$ 696,120	\$ 836,910	\$ 925,083	\$ 895,261	\$ 885,735
Other Revenue	-	-	-	-	300,000
Transfers In	-	13,931	-	-	-
Total Revenue	<u>\$ 696,120</u>	<u>\$ 850,841</u>	<u>\$ 925,083</u>	<u>\$ 895,261</u>	<u>\$ 1,185,735</u>
Expenses					
Classified & Student Salaries	\$ 367,653	\$ 473,944	\$ 515,519	\$ 675,839	\$ 608,255
Employee Benefits	171,380	184,307	187,983	273,675	271,600
Supplies and Materials	45,147	7,199	34,394	17,687	13,000
Other Operating Expenses and Services	52,097	51,847	138,760	68,188	75,000
Capital Outlay	2,463	21,699	4,782	-	-
Other Outgo and Transfers Out	-	88,146	-	-	-
Total Expenses	<u>\$ 638,740</u>	<u>\$ 827,142</u>	<u>\$ 881,438</u>	<u>\$ 1,035,389</u>	<u>\$ 967,855</u>
Excess of Revenues Over (Under) Expenses	<u>\$ 57,380</u>	<u>\$ 23,699</u>	<u>\$ 43,645</u>	<u>\$ (140,128)</u>	<u>\$ 217,880</u>
Ending Fund Balance	<u><u>\$ 1,013,438</u></u>	<u><u>\$ 1,037,137</u></u>	<u><u>\$ 1,080,782</u></u>	<u><u>\$ 940,654</u></u>	<u><u>\$ 1,158,534</u></u>

**Southwestern Community College District
FY 26-27 Tentative Budget
Fitness Center-JAWS**

Fitness Center Fund 59	FY 22-23 Audited Actuals	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Beginning Fund Balance	\$ 1,589,909	\$ 738,738	\$ -	\$ (136,901)	\$ (478,954)
Revenue					
Sales and Commissions	\$ 661,428	\$ 945,916	\$ 1,016,073	\$ 1,105,588	\$ 1,100,100
Other Revenue	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Revenue	<u>\$ 661,428</u>	<u>\$ 945,916</u>	<u>\$ 1,016,073</u>	<u>\$ 1,105,588</u>	<u>\$ 1,100,100</u>
Expenses					
Classified & Student Salaries	\$ 920,513	\$ 1,149,734	\$ 780,120	\$ 878,109	\$ 848,777
Employee Benefits	289,247	400,298	222,193	387,796	471,520
Supplies and Materials	23,469	5,490	2,930	-	-
Other Operating Expenses and Services	279,370	129,132	147,731	181,736	178,000
Capital Outlay	-	-	-	-	-
Other Outgo and Transfers Out	-	-	-	-	-
Total Expenses	<u>\$ 1,512,599</u>	<u>\$ 1,684,654</u>	<u>\$ 1,152,974</u>	<u>\$ 1,447,641</u>	<u>\$ 1,498,297</u>
Excess of Revenues Over (Under) Expenses	<u>\$ (851,171)</u>	<u>\$ (738,738)</u>	<u>\$ (136,901)</u>	<u>\$ (342,053)</u>	<u>\$ (398,197)</u>
Ending Fund Balance	<u><u>\$ 738,738</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (136,901)</u></u>	<u><u>\$ (478,954)</u></u>	<u><u>\$ (877,151)</u></u>

**Southwestern Community College District
FY 26-27 Tentative Budget
Associated Student Organization**

Associated Student Org. Fund 71	FY 22-23 Audited Actuals	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Beginning Fund Balance	\$ 596,175	\$ 583,768	\$ 803,535	\$ 961,524	\$ 682,121
Revenue					
Student Activity Cards	\$ -	\$ 592,394	\$ 595,868	\$ 252,038	\$ 300,000
Other Revenue	300,797	36,651	92,688	80,904	42,313
Transfers In	-	200	-	-	-
Total Revenue	<u>\$ 300,797</u>	<u>\$ 629,245</u>	<u>\$ 688,556</u>	<u>\$ 332,942</u>	<u>\$ 342,313</u>
Expenses					
Classified & Student Salaries	\$ 55,009	\$ 60,021	\$ 78,304	\$ 83,139	\$ 88,806
Employee Benefits	36,554	40,482	44,884	44,706	46,024
Supplies & Replacement	205,208	228,518	298,977	371,500	355,000
Other Operating Costs	16,433	77,957	85,402	113,000	155,313
Other Uses	-	2,500	23,000	-	-
Transfers Out	-	-	-	-	-
Total Expenses	<u>\$ 313,204</u>	<u>\$ 409,478</u>	<u>\$ 530,567</u>	<u>\$ 612,345</u>	<u>\$ 645,143</u>
Excess of Revenues Over (Under) Expenses	<u>\$ (12,407)</u>	<u>\$ 219,767</u>	<u>\$ 157,989</u>	<u>\$ (279,403)</u>	<u>\$ (302,830)</u>
Ending Fund Balance	<u><u>\$ 583,768</u></u>	<u><u>\$ 803,535</u></u>	<u><u>\$ 961,524</u></u>	<u><u>\$ 682,121</u></u>	<u><u>\$ 379,291</u></u>

**Southwestern Community College District
FY 26-27 Tentative Budget
Student Representation Fee**

Student Representation Fee Fund 72	FY 22-23 Audited Actuals	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Beginning Fund Balance	\$ 8,528	\$ 83,474	\$ 93,526	\$ 94,594	\$ 94,594
Revenue					
Student Fees	\$ 74,374	\$ 42,213	\$ 42,747	\$ 42,213	\$ 33,618
Other Income	-	42,213	42,747	42,213	33,618
Total Revenue	<u>\$ 74,374</u>	<u>\$ 84,426</u>	<u>\$ 85,494</u>	<u>\$ 84,426</u>	<u>\$ 67,236</u>
Expenses					
Payment to SWC ASO for Student Representation Fee	\$ -	\$ -	\$ 42,213	\$ -	\$ 33,618
Payment to Student Senate of CCC (SSCCC)	(572)	69,168	42,213	78,516	33,618
Administrative Fee Paid to District	-	5,206	-	5,910	-
Total Expenses	<u>\$ (572)</u>	<u>\$ 74,374</u>	<u>\$ 84,426</u>	<u>\$ 84,426</u>	<u>\$ 67,236</u>
Excess of Revenues Over (Under) Expenses	<u>\$ 74,946</u>	<u>\$ 10,052</u>	<u>\$ 1,068</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 83,474</u></u>	<u><u>\$ 93,526</u></u>	<u><u>\$ 94,594</u></u>	<u><u>\$ 94,594</u></u>	<u><u>\$ 94,594</u></u>

**Southwestern Community College District
FY 26-27 Tentative Budget
Student Center**

Student Center Fund 73*	FY 22-23 Audited Actuals	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Forecasted Actuals	FY 26-27 Tentative Budget
Beginning Fund Balance	\$ 466,811	\$ 435,956	\$ 300,659	\$ 315,512	\$ 391,180
Revenue					
Interest	\$ 9,775	\$ 22,913	\$ 14,853	\$ 8,000	\$ 8,000
Student Fees	84,954	106,665	-	67,668	70,000
Transfers In	-	-	-	-	-
Total Revenue	<u>\$ 94,729</u>	<u>\$ 129,578</u>	<u>\$ 14,853</u>	<u>\$ 75,668</u>	<u>\$ 78,000</u>
Expenses					
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	-	-	-	-	-
Bond Payment	125,584	264,875	-	-	-
Total Expenses	<u>\$ 125,584</u>	<u>\$ 264,875</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues Over (Under) Expenses	<u>\$ (30,855)</u>	<u>\$ (135,297)</u>	<u>\$ 14,853</u>	<u>\$ 75,668</u>	<u>\$ 78,000</u>
Ending Fund Balance	<u><u>\$ 435,956</u></u>	<u><u>\$ 300,659</u></u>	<u><u>\$ 315,512</u></u>	<u><u>\$ 391,180</u></u>	<u><u>\$ 469,180</u></u>

*Previously shown as Fund 39