



SOUTHWESTERN COMMUNITY
COLLEGE DISTRICT

ADOPTED BUDGET

FY 2025–26

Presentation to Governing Board
September 15, 2025

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ADOPTED BUDGET FY 2025-2026

Overview of Southwestern Community College District

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 College's mission emphasizes equitable access, and comprehensive student support to prepare 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.

At Southwestern Community College District, our planning framework includes our vision and mission statements, educational plan, facilities vision plan, and our value statements.

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.

Governing Board

The Southwestern Community College District is governed by five elected members. Board members are responsible for governing the District by establishing the College's mission, providing financial oversight, developing policies, ensuring legal compliance and ethical integrity, and advocating for the College's needs within the community. At SCCD, board members are elected by area, representing a total of five areas within District boundaries. The student trustee is elected to the Governing Board by the student body and acts as a voice for the student body, bringing student perspectives to the forefront of decision-making and advocating for student needs.

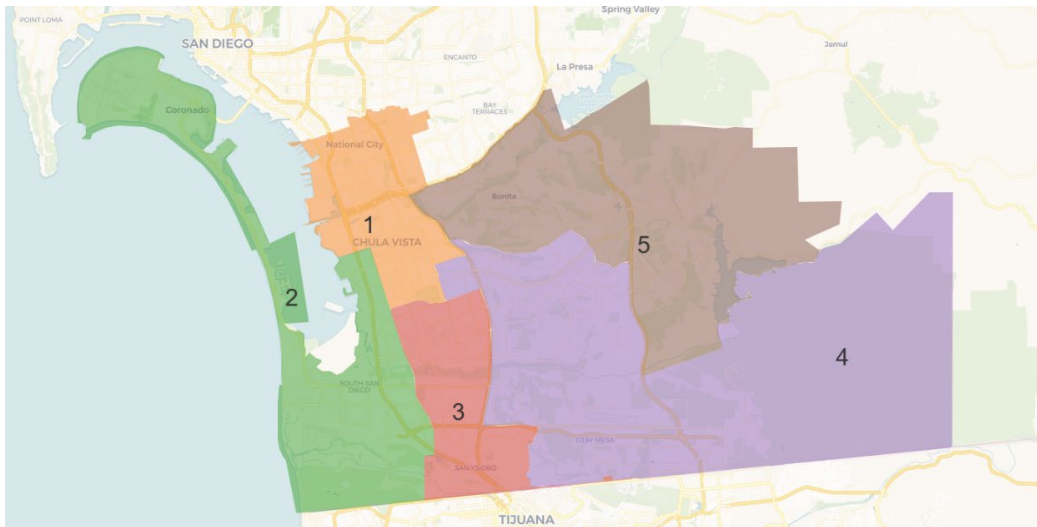


Figure 1 Southwestern Community College District Governing Board Map.



Don Dumas, President
Area 5

Kristine Galicia Brown, Vice President
Area 2



Robert Moreno, Member
Area 1

Nicholas Segura, Member
Area 3



Corina Soto, Member
Area 4

Mercedes Robles, Student Trustee



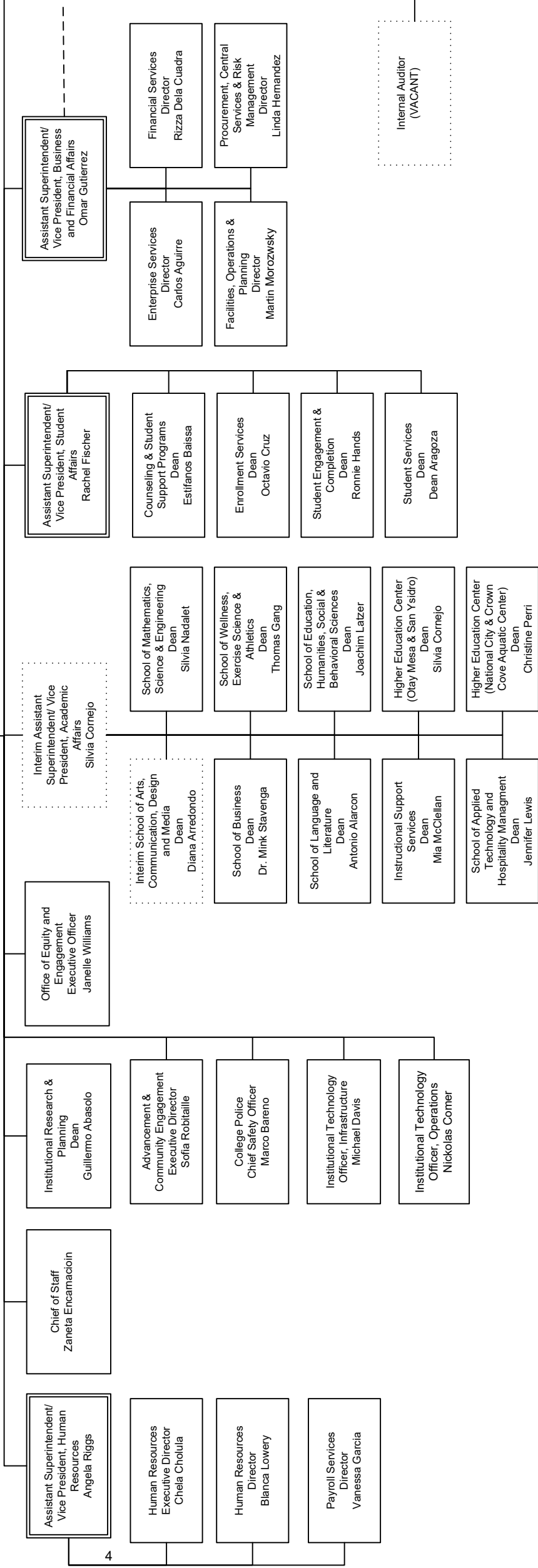


Governing Board

Superintendent/President
Mark Sanchez, Ed. D.

Academic Senate

**Shared Consultation Council
(SCC)**



Fiscal Responsibility and Strategic Planning

Southwestern Community College District (SCCD) maintains a strategic plan emphasizing equity, inclusion, and student success. Planning includes key priorities such as increasing enrollment, improving retention rates, and expanding workforce development programs. Budget decisions are guided by program reviews and stakeholder input, ensuring resources support academic excellence, student services, and facilities maintenance. The budget is balanced through disciplined financial management, data-informed planning, and a robust program review process.

The 2025-2026 budget was developed through a collaborative process.

Key steps included:

- **Assumption Development (January-February 2025):** Incorporating state budget projections, such as projected COLA and enrollment growth funding.
- **Program Review and Prioritization (March-April 2025):** Departments submitted resource requests tied to strategic goals.
- **Tentative Budget Approval (June 2025):** Presented to the Board for review and adoption.
- **Adopted Budget Finalization (September 2025):** Adjustments based on final state allocations.

Financial policies align with Government Finance Officers Association (GFOA) best practices and California Community Colleges Budget and Accounting Manual (BAM) guidelines. The District strives to maintain, at minimum, a Governing Board reserve of 16% of total unrestricted general fund expenditures to ensure stability against economic uncertainties.

Total budgeted revenues across the general fund, fund 11 and 12, are projected at \$206,037,939, with expenditures estimates totaling \$208,155,625. Key highlights include a 2.43% COLA from the state, enrollment growth funding, and investments in technology and student services.

SCCD's budget prioritizes core operations while advancing California Community Colleges Chancellor's Office Vision 2030 goals such as enrollment stability, credit for prior learning, and cybersecurity enhancements.

Major Revenue Categories

Based on the California Community Colleges Budget and Accounting Manual, revenues are classified by source to ensure uniformity in accounting practices across districts, facilitate accurate financial reporting and comply with federal, state, and local regulations. This classification supports budgeting, auditing, and external reporting under Governmental Accounting Standards Board (GASB) standards.

The major revenue categories are:

Table 1 Major Revenue Categories

| Category | Description | Reason for Classification |
|-------------------------|--|---|
| Federal Revenues | Revenues from federal sources for specific programs like grants, student aid, job training, and pass-through funds. | Ensure compliance with Uniform Guidance and captures data for federal compliance reports. |
| State Revenues | Funding from state sources, including unrestricted apportionments, restricted programs, EPA, tax relief, lottery proceeds, and other aids. | Promotes uniformity in recognizing state funds, supports state compliance reporting, and aids budget planning with historical data. |
| Local Revenue | Revenues from local sources like taxes, fees, contributions, sales, rentals, investments, and fines, are often restricted. | Provides uniformity for local revenue recognition and ensures compliance with local governance and funding regulations. |

State Revenues – Student Centered Funding Formula

The Student Centered Funding Formula (SCFF) allocates state apportionment funds to community college districts based on three primary components: Base Allocation, Supplemental Allocation, and Student Success Allocation.

Base Allocation (~70% of funding):

- **Components:** Funding based on Full-Time Equivalent Students (FTES) enrollment, calculated using credit, noncredit, incarcerated credit and special admit rates, with adjustments for district size and location.
- **Purpose:** Supports core instructional and operational costs, ensuring districts receive stable funding tied to enrollment levels.

Supplemental Allocation (~20% of funding):

- **Components:** Funding based on the number of students who are low-income (Pell Grant recipients, California College Promise Grant recipients), number of students who qualify for nonresident tuition exemption (AB540) or part of the Adult Education Program.

- **Purpose:** Provides additional resources to districts serving higher proportions of underserved or economically disadvantaged students, addressing equity gaps.

Student Success Allocation (~10% of funding):

- **Components:** Funding tied to student outcomes, such as degrees, certificates, transfers, completion of transfer-level math/English, and attainment of living wages, with additional points for outcomes among Pell Grant and Promise Grant recipients.
- **Purpose:** Incentivizes districts to improve student completion, transfer, and career outcomes, prioritizing measurable success metrics.

Table 2 FY 2025-2026 SCFF Revenue - Adopted Budget

| | FY 25-26 Adopted Budget |
|---------------------|-------------------------|
| Basic Allocation | \$ 15,535,675 |
| FTES | \$ 88,507,870 |
| Supplemental | \$ 28,777,846 |
| Student Success | \$ 13,118,882 |
| SCFF Revenue | \$ 145,940,273 |

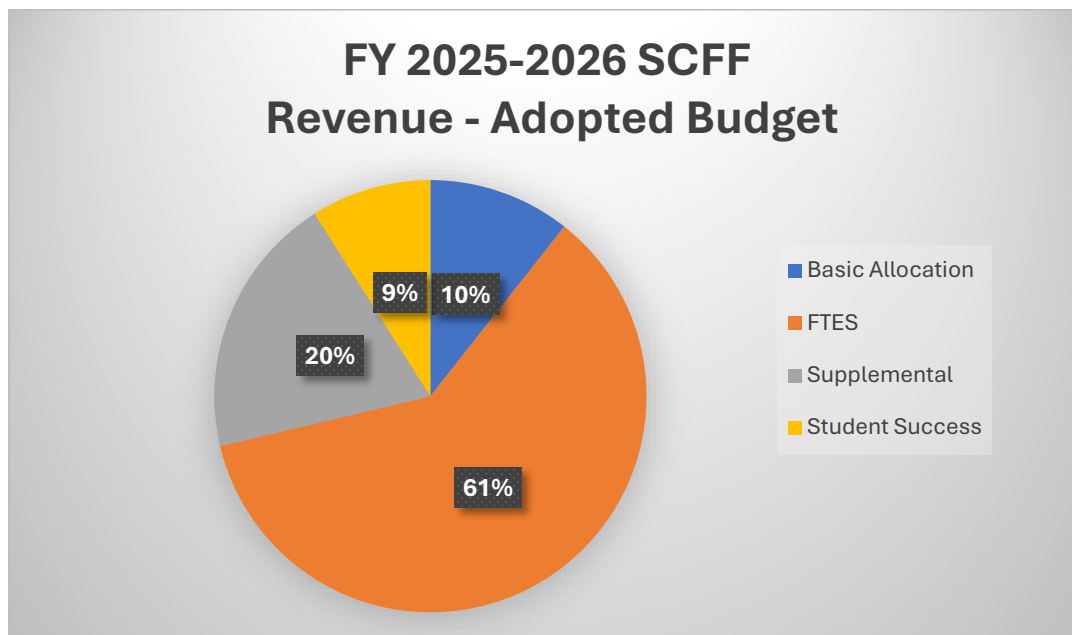


Figure 2 2025-2026 SCFF Revenue

By balancing enrollment, equity, and outcomes, the SCFF provides a flexible and equitable funding framework that supports Southwestern Community College District and others in meeting diverse student needs while maintaining fiscal stability

Federal and Local Revenue

Federal revenues are highly restricted, focused on student aid and specific programs, enhancing equity and access for underserved populations. The District's federal unrestricted revenue exposure is limited, accounting for a total of 0.06% of the unrestricted revenue expected for FY 2025-2026. Student aid programs, like Federal Pell grants, Supplemental Educational Opportunity Grants, and work-study funds, are accounted for in fund 74.

On the restricted fund 12 side, federal funding for programs like Title V support student success and institutional development. The Hispanic-Servicing Institution designation allows the District to apply and be awarded grants for workforce development and vocational programs aimed at improving retention and completion rates, particularly for low-income and first-generation students.

Local revenue comes from a variety of sources. It includes interest income, non-resident tuition and student course material fees.

Table 3 FY 2025-2026 Total Unrestricted Revenue - Adopted Budget

| Revenue Type | FY 2025-2026 Adopted Budget |
|----------------------|-----------------------------|
| SCFF Revenue | \$ 145,940,273 |
| Federal | \$ 91,000 |
| Other State | \$ 12,455,601 |
| Local | \$ 4,627,108 |
| Total Revenue | \$ 163,113,982 |

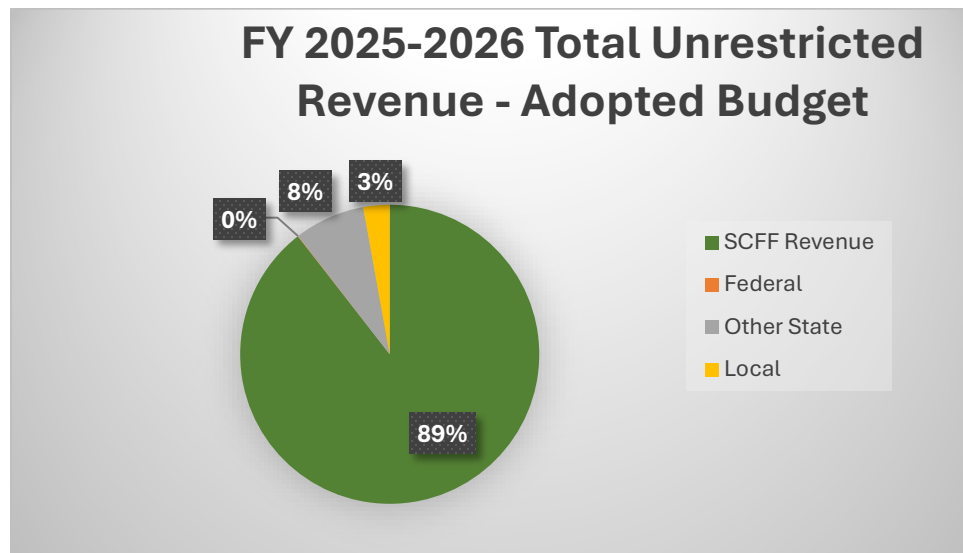


Figure 3 2025-2026 Total Revenue Projection, by Source, for the Unrestricted General Fund.

Major Expenditure Categories

Expenditures are classified by object (and activity) to track costs uniformly, ensure compliance with legal requirements (e.g., Education Code, Fifty Percent Law, Gann Limit), and facilitate budgeting, auditing, and reporting under Generally Accepted Accounting Principles (GAAP) and GASB. Classifications distinguish between personnel costs, supplies, services, and capital/debt to support operational and financial analysis.

The major expense categories are:

Table 4 Major Expense Categories

| Category | Description | Reason for Classification |
|--|--|--|
| Academic Salaries | Salaries for academic employees (requiring minimum qualifications), distinguishing instructional vs. noninstructional and regular vs. temporary. | Tracks academic staff costs for reporting (e.g., Fifty Percent Law) and complies with Education Code definitions. |
| Classified and Other Nonacademic Salaries | Salaries for non-academic employees, including aides and overtime, distinguishing regular vs. other status. | Captures non-academic role costs and supports uniformity in reporting for funding and legal requirements. |
| Employee Benefits | Employer contributions for retirement, health, insurance, and other benefits. | Ensures compliance with benefit regulations and facilitates budgeting/auditing for actuarial and funding purposes. |
| Supplies and Materials | Consumable items with a useful life under 1 year. | Distinguishes expendable items from capital assets for proper operational cost tracking. |
| Other Operating Expenses and Services | Costs for operational services supporting District activities. | Allocates ongoing operational costs accurately for budgeting and compliance with expenditure limits. |
| Capital Outlay | Expenditures for acquiring/improving long-term assets like land, buildings, and equipment. | Separates long-term investments for capitalization/depreciation under GAAP and complies with funding restrictions. |
| Other Outgo | Payments for debt, transfers, and other outflows like student aid disbursements. | Tracks debt obligations and outflows for financial reporting and compliance with debt covenants. |

The District allocates its budget by classifying expenditures under the seven major and subsidiary expense categories.

Table 5 FY 2025-2026 Unrestricted Expenses by Major Category

| Expense Type | Amount |
|---------------------------------------|-----------------------|
| Academic Salaries | \$ 65,075,675 |
| Non-Academic Salaries | \$ 38,741,663 |
| Employee Benefits | \$ 41,686,319 |
| Supplies and Materials | \$ 2,103,250 |
| Other Operating Expenses and Services | \$ 15,325,695 |
| Capital Outlay | \$ - |
| Other Outgo | \$ 3,798,193 |
| Total Projected Expense | \$ 166,730,795 |

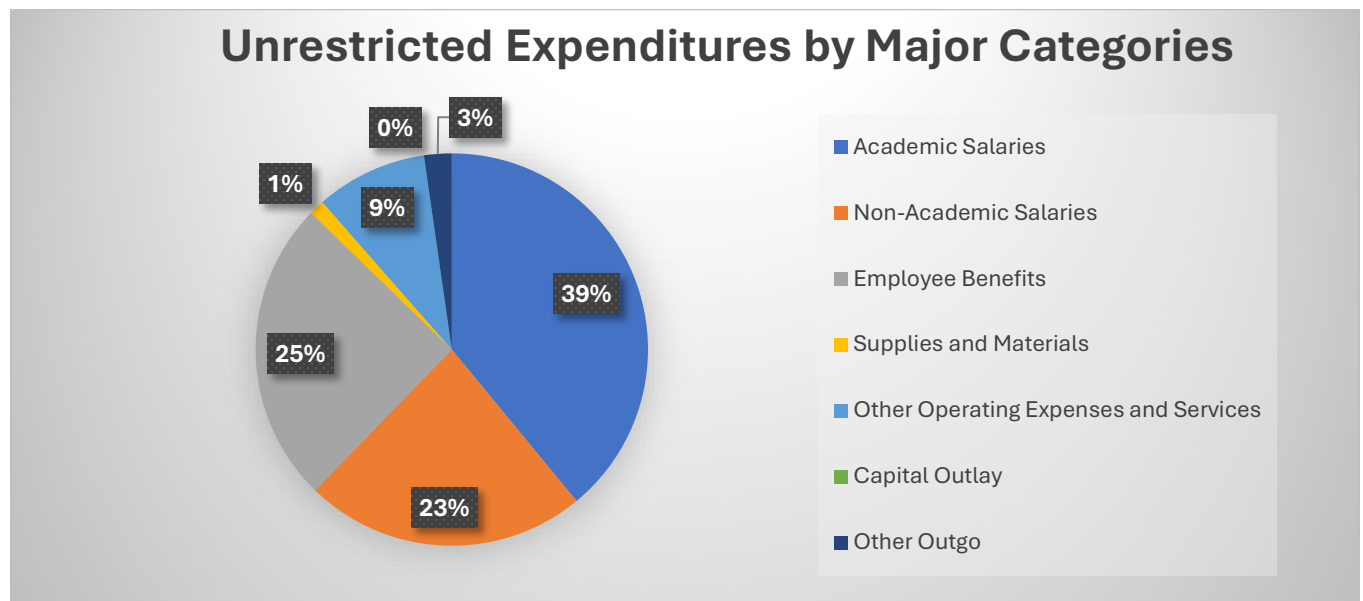


Figure 4 Expenditure allocation for the adopted budget, by major category

Despite statewide economic fluctuations, the District has strategically leveraged its portion of Proposition 98 funding to support programs and services. 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 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 on 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 (ACCJC) 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 resources needed 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 Area 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 the California Chancellor's Governmental Accounting and Financial Reporting guidelines, as well as the Budgeting and Accounting Manual. 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. The fund accounting system is used as a control device to isolate 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.

Below lists District Funds along with a brief description of each.

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 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. |

| | | |
|----|-------------------------------|---|
| 58 | Facilities Leasing | Receives all monies from 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. |
| 59 | Fitness Center | Receives monies from the sale of fitness center memberships. |
| 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 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.

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 independent external auditors to verify compliance with state and federal 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's 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.

Commitment to Continuous Improvement

The District commitment to continuous improvement through data-informed decision-making enables it to adapt to evolving educational and economic demands. The District's focus on equity and inclusion ensures it will continue to serve its diverse community effectively. The District 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.

The FY 2025-2026 Adopted Budget reflects SCCD's dedication to transparency, teamwork, and maintaining high fiscal standards. Through a collaborative budget development process, involving faculty, staff, students, guidance from Superintendent/President Dr. Mark Sanchez and the Governing Board. The District has crafted a balanced financial plan that prioritizes student success while safeguarding long-term stability. SCCD ensures clear, accessible, and accountable financial reporting, fostering trust among stakeholders. Continued strategic investments in education and infrastructure, and a united commitment to our diverse community, SCCD is poised to advance its mission, delivering equitable opportunities and transformative outcomes for all students in the years ahead.

This document serves as a financial plan, and a communication tool.

Financial Analysis and Comparison Sheets

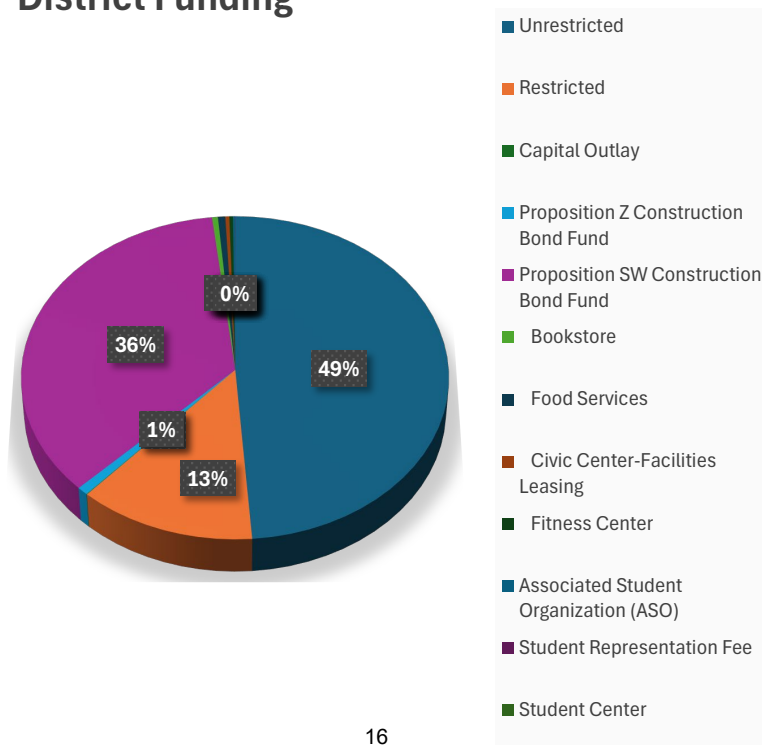
Southwestern Community College District

FY 2025-2026 Adopted Budget

All District Funds

| | FY 25-26 Adopted Budget All Funds |
|---------------------------------------|---|
| General Fund: | |
| Unrestricted | \$ 163,113,982 |
| Restricted | 42,923,957 |
| Total General Fund | <u>\$ 206,037,939</u> |
| Other Funds: | |
| Capital Outlay | \$ 130,000 |
| Proposition Z Construction Bond Fund | 2,700,000 |
| Proposition SW Construction Bond Fund | 119,320,000 |
| Enterprise Funds | - |
| Bookstore | 1,527,400 |
| Food Services | 1,947,521 |
| Civic Center-Facilities Leasing | 1,052,670 |
| Fitness Center | 963,500 |
| Associated Student Organization (ASO) | 500,000 |
| Student Representation Fee | 84,426 |
| Student Center | 15,000 |
| Total Other Funds | <u>\$ 128,240,517</u> |
| Total Budgeted Revenue | <u>\$ 334,278,456</u> |

District Funding



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

| | FY 25-26 Adopted Budget Unrestricted Fund 11 | | FY 25-26 Adopted Budget Restricted Fund 12 | | FY 25-26 Adopted Budget Total Fund 11 & 12 | |
|---------------------------------------|---|-------------|---|------------|---|-------------|
| Revenue | | | | | | |
| Federal | \$ | 91,000 | \$ | 5,238,907 | \$ | 5,329,907 |
| State | | 108,281,365 | | 31,315,416 | | 139,596,781 |
| Local | | 54,741,617 | | 3,381,486 | | 58,123,103 |
| Transfers In | | - | | 2,988,148 | | 2,988,148 |
| Total Revenue | \$ | 163,113,982 | \$ | 42,923,957 | \$ | 206,037,939 |
| Expenses | | | | | | |
| Salaries | \$ | 103,817,338 | \$ | 17,892,956 | \$ | 121,710,294 |
| Employee Benefits | | 43,310,761 | | 8,393,450 | | 51,704,211 |
| Vacant Position Savings (Net) | | (1,624,442) | | - | | (1,624,442) |
| Total Personnel Expenses | \$ | 145,503,657 | \$ | 26,286,406 | \$ | 171,790,063 |
| Supplies and Materials | \$ | 2,103,250 | \$ | 2,845,960 | \$ | 4,949,210 |
| Other Operating Expenses and Services | | 15,325,695 | | 10,377,710 | | 25,703,405 |
| Capital Outlay | | - | | 332,815 | | 332,815 |
| Other Outgo and Transfers Out | | 3,798,193 | | 3,081,066 | | 6,879,259 |
| Total Other Expenses | \$ | 21,227,138 | \$ | 16,637,551 | \$ | 37,864,689 |
| Total Expenses | \$ | 166,730,795 | \$ | 42,923,957 | \$ | 209,654,752 |
| Surplus (Deficit) | \$ | (3,616,813) | \$ | - | \$ | (3,616,813) |

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

| General Fund 11 | FY 22-23 Audited Actuals | FY 23-24 Audited Actuals | FY 24-25 Unaudited Actuals | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|--|---|---|---|--|--|
| <u>Student Centered Funding Formula</u> | | | | | |
| <u>State Apportionment</u> | | | | | |
| Basic Allocation | | | | | |
| Single College District - Medium | \$ 7,933,899 | \$ 8,268,695 | \$ 8,677,936 | \$ 8,888,810 | \$ 8,877,529 |
| State Approved Centers - 3 Centers | 5,950,422 | 6,201,520 | 6,508,452 | 6,666,607 | 6,658,146 |
| Total Basic Allocation | \$ 13,884,321 | \$ 14,470,215 | \$ 15,186,388 | \$ 15,555,417 | \$ 15,535,675 |
| FTES | | | | | |
| Credit FTES | \$ 71,097,141 | \$ 73,988,792 | \$ 81,807,587 | \$ 80,292,178 | \$ 83,518,461 |
| Regular Non-Credit CDCP | 344,964 | 402,118 | 466,557 | 795,629 | 638,802 |
| Non-Credit FTES | 201,110 | 358,487 | 883,451 | 525,217 | 901,927 |
| Special Admit | 1,286,318 | 1,340,598 | 1,809,877 | 1,162,873 | 1,947,728 |
| Incarcerated Credit | 210,291 | 839,712 | 1,470,205 | 978,908 | 1,500,952 |
| Total FTES | \$ 73,139,824 | \$ 76,929,707 | \$ 86,437,677 | \$ 83,754,805 | \$ 88,507,870 |
| Total Base Allocation (Basic + FTES) | \$ 87,024,145 | \$ 91,399,922 | \$ 101,624,065 | \$ 99,310,222 | \$ 104,043,545 |
| Supplemental Allocation/Student Equity | 20,493,269 | 23,536,076 | 27,940,024 | 28,618,967 | 28,777,846 |
| Student Success Allocation | 12,148,939 | 12,587,836 | 13,095,024 | 13,412,664 | 13,118,882 |
| Stability/Hold Harmless Protection | - | - | - | - | - |
| Total Computational Revenue (TCR) | \$ 119,666,353 | \$ 127,523,835 | \$ 142,659,113 | \$ 141,341,853 | \$ 145,940,273 |
| Deficit Factor Adjustment | | | | | |
| Total Apportionment Revenue | \$ 119,666,353 | \$ 127,523,835 | \$ 142,659,113 | \$ 141,341,853 | \$ 145,940,273 |
| <u>Other Revenue</u> | | | | | |
| Federal | \$ 113,400 | \$ 55,501 | \$ 54,050 | \$ 54,050 | \$ 91,000 |
| State | | | | | |
| Lottery | 3,227,066 | 3,386,191 | 3,077,218 | 2,000,000 | 3,000,000 |
| Full-Time Faculty Hiring | 1,957,091 | 1,957,091 | 1,957,091 | 1,957,091 | 1,957,091 |
| Mandated Cost Reimbursement | 580,767 | 523,782 | 539,818 | 530,000 | 530,000 |
| On Behalf Pass-through | 3,595,393 | 4,456,499 | 4,316,756 | 4,456,498 | 4,456,498 |
| Other State Revenue | 226,435 | 3,093,997 | 2,889,322 | 876,665 | 2,512,012 |
| Local | | | | | |
| Interest Revenue | 985,930 | 1,620,712 | 1,147,100 | 500,000 | 1,000,000 |
| Non-Resident Tuition | 2,101,781 | 2,448,919 | 2,410,715 | 2,400,000 | 2,410,000 |
| Student Course Material Fees | 119,708 | 151,147 | 184,554 | 150,541 | 180,108 |
| Other Local Revenue | 1,344,896 | 1,146,991 | 2,060,801 | 649,041 | 1,037,000 |
| Total Other Revenue | \$ 14,252,467 | \$ 18,840,829 | \$ 18,637,425 | \$ 13,573,886 | \$ 17,173,709 |
| Total Unrestricted Revenue | \$ 133,918,820 | \$ 146,364,663 | \$ 161,296,538 | \$ 154,915,739 | \$ 163,113,982 |

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

| Unrestricted General Fund 11 | FY 22-23 Audited Actuals | FY 23-24 Audited Actuals | FY 24-25 Unaudited Actuals | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|---|---|---|---|--|--|
| Revenue | | | | | |
| Federal | \$ 113,400 | \$ 85,601 | \$ 54,050 | \$ 91,000 | \$ 91,000 |
| State | 85,874,640 | 100,283,158 | 106,705,756 | 100,727,736 | 108,281,365 |
| Local | 47,930,780 | 51,885,847 | 54,536,733 | 54,133,953 | 54,741,617 |
| Total Revenue | <u>\$ 133,918,820</u> | <u>\$ 152,254,606</u> | <u>\$ 161,296,539</u> | <u>\$ 154,952,689</u> | <u>\$ 163,113,982</u> |
| Expenses | | | | | |
| Salaries | \$ 85,552,221 | \$ 87,625,638 | \$ 96,040,537 | \$ 98,137,901 | \$ 103,817,338 |
| Employee Benefits | 33,538,953 | 39,150,901 | 41,092,579 | 41,695,685 | 42,336,431 |
| Vacant Positions - Savings | - | - | - | (1,624,442) | (1,624,442) |
| SERP Premiums | 2,345,234 | - | 1,451,898 | 974,330 | 974,330 |
| Total Personnel Expenses | <u>\$ 121,436,408</u> | <u>\$ 126,776,539</u> | <u>\$ 138,585,015</u> | <u>\$ 139,183,474</u> | <u>\$ 145,503,657</u> |
| Supplies and Materials | 1,588,038 | \$ 1,819,645 | \$ 1,460,057 | \$ 1,642,250 | \$ 2,103,250 |
| Other Operating Expenses and Services | 12,012,291 | 11,812,739 | 13,193,976 | 14,933,922 | 15,325,695 |
| Capital Outlay | - | 372,566 | 147,797 | - | - |
| Other Outgo and Transfers Out | 2,794,675 | 3,010,844 | 3,503,620 | 3,636,017 | 3,798,193 |
| Total Other Expenses | <u>\$ 16,395,004</u> | <u>\$ 17,015,794</u> | <u>\$ 18,305,450</u> | <u>\$ 20,212,189</u> | <u>\$ 21,227,138</u> |
| Total Expenses | <u>\$ 137,831,412</u> | <u>\$ 143,792,333</u> | <u>\$ 156,890,465</u> | <u>\$ 159,395,663</u> | <u>\$ 166,730,795</u> |
| Excess (Deficit) | <u>\$ (3,912,592)</u> | <u>\$ 8,462,273</u> | <u>\$ 4,406,074</u> | <u>\$ (4,442,974)</u> | <u>\$ (3,616,813)</u> |
| Beginning Fund Balance | \$ 22,258,433 | \$ 18,345,841 | \$ 26,808,114 | \$ 31,214,188 | \$ 31,214,188 |
| Excess (Deficit) | (3,912,592) | 8,462,273 | 4,406,074 | (4,442,974) | (3,616,813) |
| Ending Fund Balance | <u>\$ 18,345,841</u> | <u>\$ 26,808,114</u> | <u>\$ 31,214,188</u> | <u>\$ 26,771,214</u> | <u>\$ 27,597,375</u> |
| Ending Fund Balance | \$ 18,345,841 | \$ 26,808,114 | \$ 31,214,188 | \$ 26,771,214 | \$ 27,597,375 |
| Committed for Compensated Absences | - | - | - | - | - |
| Committed for Economic Uncertainty (Governing Board Reserve) | (22,053,026) | (23,006,773) | (25,102,474) | (25,503,306) | (26,676,927) |
| Remaining Fund Balance | <u>\$ (3,707,185)</u> | <u>\$ 3,801,341</u> | <u>\$ 6,111,714</u> | <u>\$ 1,267,908</u> | <u>\$ 920,448</u> |
| Governing Board Reserve as % of Total Expenses | 16% | 16% | 16% | 16% | 16% |
| Uncommitted Fund Balance as % of Total Expenses | -3% | 3% | 4% | 1% | 1% |
| Personnel Costs as a % of Total Expenses | 88% | 88% | 88% | 87% | 87% |

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

| Restricted Fund 12 | FY 22-23 | FY 23-24 | FY 24-25 | FY 25-26 | FY 25-26 |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Audited | Audited | Unaudited | Tentative | Adopted |
| | Actuals | Actuals | Actuals | Budget | Budget |
| Revenue | | | | | |
| Federal | \$ 11,100,283 | \$ 7,746,041 | \$ 8,940,222 | \$ 9,658,649 | \$ 5,238,907 |
| State | 40,946,151 | 32,642,116 | 44,743,304 | 32,263,594 | 31,315,416 |
| Local | 5,165,875 | 4,763,112 | 3,686,526 | 3,381,486 | 3,381,486 |
| Transfers In | 2,787,439 | 2,689,911 | 2,934,880 | 2,825,972 | 2,988,148 |
| Total Revenue | \$ 59,999,748 | \$ 47,841,180 | \$ 60,304,932 | \$ 48,129,701 | \$ 42,923,957 |
| Expenses | | | | | |
| Salaries | \$ 18,234,903 | \$ 19,106,044 | \$ 21,543,769 | \$ 18,288,588 | \$ 17,892,956 |
| Employee Benefits | 7,238,649 | 7,770,497 | 8,947,495 | 8,705,735 | 8,393,450 |
| Total Personnel Expenses | \$ 25,473,552 | \$ 26,876,541 | \$ 30,491,263 | \$ 26,994,323 | \$ 26,286,406 |
| Supplies and Materials | \$ 4,107,209 | \$ 3,642,169 | \$ 3,857,770 | \$ 2,513,911 | \$ 2,845,960 |
| Other Operating Expenses and Services | 19,516,267 | 11,206,059 | 14,515,260 | 14,260,243 | 10,377,710 |
| Capital Outlay | 1,624,781 | 929,764 | 1,194,646 | 330,000 | 332,815 |
| Other Outgo and Transfers Out | 9,509,828 | 4,848,800 | 10,245,992 | 4,031,224 | 3,081,066 |
| Total Other Expenses | \$ 34,758,085 | \$ 20,626,792 | \$ 29,813,668 | \$ 21,135,378 | \$ 16,637,551 |
| Total Expenses | \$ 60,231,637 | \$ 47,503,333 | \$ 60,304,932 | \$ 48,129,701 | \$ 42,923,957 |
| Excess (Deficit) | \$ (231,889) | \$ 337,847 | \$ 0 | \$ - | \$ - |

Southwestern Community College District
FY 2025-2026 Adopted Budget
Expenditure Detail

| Object | Description | FY 25-26 Adopted Budget Unrestricted | | FY 25-26 Adopted Budget Restricted | | FY 25-26 Adopted Budget Total | |
|--------|---------------------------------------|--|-------------|--|------------|-------------------------------------|-------------|
| | | Fund 11 | | Fund 12 | | Fund 11 & 12 | |
| 511 | Instructional Salaries | \$ | 27,573,006 | \$ | - | \$ | 27,573,006 |
| 512 | Non-Inst Salaries, Contract | | 11,614,287 | | 4,246,742 | | 15,861,029 |
| 513 | Instructional Salaries, Other | | 23,000,000 | | 4,237 | | 23,004,237 |
| 514 | Non-Inst Salaries, Other | | 2,888,382 | | 1,715,034 | | 4,603,416 |
| | Academic Salaries | \$ | 65,075,675 | \$ | 5,966,013 | \$ | 71,041,688 |
| 521 | Non-Inst Salaries, Full-time | \$ | 34,099,049 | \$ | 10,070,126 | \$ | 44,169,175 |
| 522 | Instructional Salaries | | 3,659,870 | | - | | 3,659,870 |
| 523 | Non-Inst Salaries, Other | | 199,000 | | 1,684,757 | | 1,883,757 |
| 524 | Instructional Aides | | 783,744 | | 172,060 | | 955,804 |
| | Non-Academic Salaries | \$ | 38,741,663 | \$ | 11,926,943 | \$ | 50,668,606 |
| 530 | Benefits | \$ | 43,310,761 | \$ | 8,393,450 | \$ | 51,704,211 |
| | Vacant Position Savings (Net) | | (1,624,442) | | - | | (1,624,442) |
| | Employee Benefits | \$ | 41,686,319 | \$ | 8,393,450 | \$ | 50,079,769 |
| | Total Personnel | \$ | 145,503,657 | \$ | 26,286,406 | \$ | 171,790,063 |
| 541 | Text Books, First-aid and Software | \$ | 82,700 | \$ | 31,350 | \$ | 114,050 |
| 542 | Books and Manuals | | 2,960 | | 20,337 | | 23,297 |
| 543 | Instructional Supplies | | 638,053 | | 1,941,309 | | 2,579,362 |
| 544 | Non-Instructional Supplies | | 1,379,537 | | 850,964 | | 2,230,501 |
| 545 | Repair Supplies and Cash Short | | - | | 2,000 | | 2,000 |
| | Supplies and Materials | \$ | 2,103,250 | \$ | 2,845,960 | \$ | 4,949,210 |
| 551 | Contract Services | \$ | 2,953,139 | \$ | 7,005,111 | \$ | 9,958,250 |
| 552 | Travel and Business Related | | 1,080,913 | | 3,070,286 | | 4,151,199 |
| 553 | Dues and Memberships | | 291,779 | | 11,500 | | 303,279 |
| 554 | Insurance | | 115,971 | | 63,000 | | 178,971 |
| 555 | Utilities | | 4,557,442 | | 650 | | 4,558,092 |
| 556 | Maintenance Contracts | | 4,901,078 | | 65,925 | | 4,967,003 |
| 557 | Audit, Legal and Election | | 856,021 | | 65,000 | | 921,021 |
| 558 | Bank Fees and Postage | | 864,966 | | 2,748 | | 867,714 |
| 559 | Indirect Expenses | | (295,614) | | 93,490 | | (202,124) |
| | Other Operating Expenses and Services | \$ | 15,325,695 | \$ | 10,377,710 | \$ | 25,703,405 |
| 561 | Sites and Improvements | \$ | - | \$ | - | \$ | - |
| 563 | Library Books | | - | | 10,000 | | 10,000 |
| 564 | Equipment | | - | | 322,815 | | 322,815 |
| | Capital Outlay | \$ | - | \$ | 332,815 | \$ | 332,815 |
| 573 | Transfers Out | \$ | 3,309,693 | \$ | 1,545,414 | \$ | 4,855,107 |
| 575 | Other Outgo-Grants and Waivers | | 6,000 | | 9,500 | | 15,500 |
| 576 | Other Outgo-Student Aid | | 152,500 | | 1,526,152 | | 1,678,652 |
| 579 | Other Outgo-Contingency | | 330,000 | | - | | 330,000 |
| | Other Outgo | \$ | 3,798,193 | \$ | 3,081,066 | \$ | 6,879,259 |
| | Total Other Expenses | \$ | 21,227,138 | \$ | 16,637,551 | \$ | 37,864,689 |
| | Total Expenses | \$ | 166,730,795 | \$ | 42,923,957 | \$ | 209,654,752 |

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

| Transfers and Other Outgo | FY 24-25 Tentative Budget | FY 25-26 Adopted Budget |
|---|--|--|
| SWC Foundation | | |
| Salaries | \$ 398,683 | \$ 496,275 |
| Benefits | 145,713 | 277,457 |
| Non-Personnel | 53,889 | 136,967 |
| Total for Foundation | \$ 598,285 | \$ 910,699 |
| SWC Campus Police | | |
| Supplemental- Parking | - | 159,361.00 |
| Supplemental Revenue - Campus Police | \$ 1,568,511 | \$ 1,918,088 |
| Total for Campus Police | \$ 1,568,511 | \$ 2,077,449 |
| Total Transfer Out | \$ 2,166,796 | \$ 2,988,148 |
| Other Outgo | | |
| VP of Business and Financial Affairs | \$ 285,000 | \$ 321,545 |
| Grant & Waivers | 6,000 | 6,000 |
| Student Aid | 150,000 | 152,500 |
| President Contingency | 200,000 | 330,000 |
| Total Other Outgoing | \$ 641,000 | \$ 810,045 |
| Total Transfers Out & Other Outgoing | \$ 2,807,796 | \$ 3,798,193 |

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

| Fund 12 Programs | Student Equity and Access | | Student Access | Student Success and Community | Institutional Effectiveness | Total |
|---|---------------------------|-----------|----------------|-------------------------------|-----------------------------|------------|
| Federal | | | | | | |
| Business Basics | \$ | - | \$ | - | \$ | 350,000 |
| Child Care Access Means Parents in School (CCAMPIS) | | 210,000 | | - | | 210,000 |
| Community Development Block Grant | | - | | - | | 32,040 |
| Defense Logistic Agency | | - | | - | | 750,000 |
| Federal Work Study | | - | | 750,000 | | 750,000 |
| Perkins V: Postsecondary Allocations | | - | | 1,003,097 | | 1,003,097 |
| Small Business Administration | | - | | - | | 1,355,572 |
| Temporary Assistance for Needy Families (TANF) | | 72,778 | | - | | 72,778 |
| Title V | | - | | 565,420 | | 565,420 |
| Women's Business Center | | - | | - | | 150,000 |
| TOTAL FEDERAL | \$ | 282,778 | \$ | 2,318,517 | \$ | 2,637,612 |
| State | | | | | | |
| Asian, American, Native Hawaiian and Pacific Island | \$ | - | \$ | - | \$ | 118,975 |
| Adult Education Block Grant | | - | | 553,981 | | 553,981 |
| Basic Needs | | - | | - | 569,623 | 569,623 |
| Student Financial Aid Administration (SFAA) | | - | | 823,263 | | 823,263 |
| California Office of the Small Business Advocate | | - | | - | | 2,586,666 |
| California Promise AB19 | | - | | - | 1,107,721 | 1,107,721 |
| CalWorks | | 523,547 | | - | | 523,547 |
| CARE | | - | | - | | 472,303 |
| CBE Collaborative | | - | | 500,000 | | 500,000 |
| College Rapid Rehousing Funds (Homeless and Housing Insecur | | - | | - | | 958,095 |
| DSPS Programs and Services (DSS) | | - | | - | | 2,419,616 |
| Equal Employment Opportunities | | 136,986 | | - | | 136,986 |
| Extended Opportunities, Programs and Services (EOPS) | | 4,122,108 | | - | | 4,122,108 |
| Financial Aid Technology | | - | | - | | 58,246 |
| Fire and Forestry Project Allocations | | - | | - | | 300,000 |
| GoBiz-SDSBDC | | - | | - | | 1,359,369 |
| Job Placement | | - | | 175,000 | | 175,000 |
| LGBTQ+ | | - | | - | | 125,593 |
| Lottery Funds | | - | | 1,531,168 | | 1,531,168 |
| Mathematics, Engineering, Science Achievement (MESA) | | 280,000 | | - | | 280,000 |
| Mental Health | | 398,022 | | - | | 398,022 |
| NextUp Program | | - | | - | | 624,490 |
| Nursing Education | | - | | 147,288 | | 147,288 |
| Rising Scholars Network | | 304,361 | | - | | 304,361 |
| Strong Workforce | | - | | - | | 1,655,410 |
| SWC Dreamer Resource Center Grant | | - | | - | | 125,345 |
| Technical Assistance Expansion Program | | - | | - | | 2,400,000 |
| Veteran Resource Center | | 285,066 | | - | | 285,066 |
| Workability Program (DPT Rehab) | | - | | - | | 204,271 |
| Student Equity Achievement Program | | - | | - | | 6,448,903 |
| TOTAL STATE | \$ | 6,050,090 | \$ | 3,730,700 | \$ | 19,857,282 |
| Local | | | | | | |
| Automotive Technology | \$ | - | \$ | 14,400 | \$ | - |
| Auxiliary-Foundation | | - | | - | | 910,699 |
| Campus Police/Parking | | - | | - | 2,449,077 | 2,449,077 |
| City of Chula Vista | | - | | - | 182,916 | 182,916 |
| Fee Based Classes | | - | | 491,400 | | 740,415 |
| Health Services | | 1,290,737 | | - | | 1,290,737 |
| Local Sponsors | | - | | - | | 59,790 |
| Pay Per Print | | - | | - | | 200,000 |
| Small Business Development Center - Match | | - | | - | | 474,000 |
| SDCWA Small Business Skills | | - | | - | | 47,600 |
| TOTAL LOCAL | \$ | 1,290,737 | \$ | 505,800 | \$ | 1,941,104 |
| TOTAL RESTRICTED INCOME | \$ | 7,623,605 | \$ | 6,555,017 | \$ | 24,435,998 |
| | | | | | \$ | 4,309,337 |
| | | | | | \$ | 42,923,957 |

Southwestern Community College District
FY 2025-2026 Adopted Budget
Capital Outlay

| Capital Outlay Fund 41 | FY 22-23 Audited Actuals | FY 23-24 Audited Actuals | FY 24-25 Unaudited Actuals | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|---|---|---|---|--|--|
| Beginning Fund Balance | \$ 8,285,608 | \$ 10,586,282 | \$ 7,339,805 | \$ 9,112,603 | \$ 9,112,603 |
| Revenue | | | | | |
| Redevelopment | \$ - | \$ - | \$ 967,522 | \$ - | \$ - |
| Other Revenue | 846,213 | 1,684,759 | 370,451 | 130,000 | 130,000 |
| Transfers In | 3,971,475 | - | 1,788,875 | - | - |
| Total Revenue | \$ 4,817,688 | \$ 1,684,759 | \$ 3,126,849 | \$ 130,000 | \$ 130,000 |
| Expenses | | | | | |
| Capital Outlay/Renovation | \$ 2,517,014 | \$ 4,931,236 | \$ 1,354,050 | \$ 2,257,000 | \$ 9,242,603 |
| Total Expenses | \$ 2,517,014 | \$ 4,931,236 | \$ 1,354,050 | \$ 2,257,000 | \$ 9,242,603 |
| Excess of Revenues Over (Under) Expenditures | \$ 2,300,674 | \$ (3,246,477) | \$ 1,772,798 | \$ (2,127,000) | \$ (9,112,603) |
| Fund Balances, End of Year | \$ 10,586,282 | \$ 7,339,805 | \$ 9,112,603 | \$ 6,985,603 | \$ 0 |

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

| Capital Outlay Projects Fund 41 | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|---|--|--|
| Scheduled Maintenance - Multi-Year | | |
| Deferred Maintenance | \$ 230,000 | \$ 250,000 |
| Prioritized Projects | 350,000 | 400,000 |
| Scheduled Maintenance | 1,050,000 | 1,050,000 |
| Total | <u>\$ 1,630,000</u> | <u>\$ 1,700,000</u> |
| Redevelopment Funds | | |
| Other Projects/Reserve | \$ 627,000 | \$ 7,517,507 |
| ADA Access Upgrade | - | 25,096 |
| Total | <u>\$ 627,000</u> | <u>\$ 7,542,603</u> |
| Total Capital Outlay Projects | <u><u>\$ 2,257,000</u></u> | <u><u>\$ 9,242,603</u></u> |

Southwestern Community College District
FY 2025-2026 Adopted Budget
Proposition Z

| Proposition Z Fund 42 | FY 22-23 Audited Actuals | FY 23-24 Audited Actuals | FY 24-25 Unaudited Actuals | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|-----------------------------------|---|---|---|--|--|
| Beginning Fund Balance | \$ 245,127,264 | \$ 250,468,780 | \$ 165,281,026 | \$ 97,704,853 | \$ 97,704,853 |
| Income | | | | | |
| Interest | \$ 6,531,721 | \$ 8,555,646 | \$ 5,221,662 | \$ 2,650,000 | \$ 2,700,000 |
| Net Inc (Dec) in FV of Investment | (718,356) | 4,766,084 | 2,849,546 | - | - |
| Total Income | \$ 5,813,365 | \$ 13,321,730 | \$ 8,071,208 | \$ 2,650,000 | \$ 2,700,000 |
| Other Financing Sources | | | | | |
| Proceeds from Sale of Bonds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Other Financing Sources | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Sources | \$ 5,813,365 | \$ 13,321,730 | \$ 8,071,208 | \$ 2,650,000 | \$ 2,700,000 |
| Expenses | | | | | |
| Capital Outlay/Renovation | \$ 471,849 | \$ 98,509,484 | \$ 75,647,380 | \$ 99,077,350 | \$ 100,404,853 |
| Total Expenses | \$ 471,849 | \$ 98,509,484 | \$ 75,647,380 | \$ 99,077,350 | \$ 100,404,853 |
| Fund Balances, End of Year | \$ 250,468,780 | \$ 165,281,026 | \$ 97,704,853 | \$ 1,277,503 | \$ 0 |

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

| Proposition Z Fund 42 | FY 22-23 Audited Actuals | FY 23-24 Audited Actuals | FY 24-25 Unaudited Actuals | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|---|---|---|---|--|--|
| Projects | | | | | |
| Finance - Audit Contract | \$ - | \$ - | | \$ 5,000 | \$ 5,000 |
| Prop Z | 190,419 | - | - | - | - |
| Program Management | 280,396 | 2,304,458 | 2,535,867 | 1,500,000 | 1,500,000 |
| Performing Arts | - | 126,231 | 72,731 | 20,000 | 20,000 |
| Student Union | 513 | 28,986,341 | 26,880,261 | 15,000,000 | 15,000,000 |
| Wayfinding | - | - | - | 30,000 | 30,000 |
| VOIP-Voice over Internet Protol | - | - | - | - | - |
| IT Infrastructure | - | 25,647 | 12,490 | - | - |
| CV Campus Infrastructure (Trellis Repair) | - | 635,401 | 203,217 | 170,000 | 170,000 |
| Electrical Panel Upgrades | - | 3,024 | 173,232 | 150,000 | 150,000 |
| Transit Center Relocation | - | 134,694 | 74,063 | 5,000 | 5,000 |
| HECOM Fire/EMT/Police | - | 677,208 | 6,000 | 5,000 | 5,000 |
| HECOM Auto Shop | - | 1,726,074 | - | - | - |
| Landscape Nursery Technology | - | 19,811,402 | 3,999,576 | 2,500,000 | 2,500,000 |
| Warehouse/Maint/Grounds | - | - | 984,936 | 30,000 | 30,000 |
| Instructional Bldg # 1 | 9 | 37,544,988 | 35,489,278 | 5,000,000 | 5,000,000 |
| IT Data Center | - | 478,723 | 79,073 | 80,000 | 80,000 |
| Campus Police Building | - | - | 4,200 | - | - |
| Demo of 300 Buildings | - | - | - | - | - |
| Jaguar Village | - | 97,358 | 59,732 | 10,000 | 10,000 |
| CV Campus Solar Relocation/Tennis Courts | - | 4,625,669 | 4,697,981 | 1,500,000 | 1,500,000 |
| Ceramics Relocation | - | - | - | - | - |
| Myan Hall Demolition | - | 74,915 | - | - | - |
| Baseball & Softball Fields | - | 383,253 | 114,999 | - | - |
| Building 103 & 105 Renov | - | 4,979 | - | - | - |
| OM HEC Parking | - | - | - | - | - |
| Sewer Line & Path of Travel | 513 | 249,535 | 173,585 | 150,000 | 150,000 |
| Fire Alarm Upgrades | - | 35,104 | - | - | - |
| Land Acquisition | - | - | 14,632 | - | - |
| SUHSD Middle College | - | - | 67,267 | - | - |
| Devore Stadium | - | - | 4,260 | - | - |
| Other Projects/Reserve | - | - | - | 72,922,350 | 74,249,853 |
| Total Expenditures | \$ 471,849 | \$ 97,925,004 | \$ 75,647,380 | \$ 99,077,350 | \$ 100,404,853 |

**Southwestern Community College District
FY 2025-2026 Adopted Budget
Proposition SW**

| Proposition SW Fund 43 | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|-------------------------------|--|--|
| Other Projects/Reserve | \$ 125,000,000 | \$ 119,320,000 |
| Total Expenditures | \$ 125,000,000 | \$ 119,320,000 |

**Southwestern Community College District
FY 2025-2026 Adopted Budget
Proposition SW Summary**

| Proposition SW Fund 43 | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|---------------------------------------|--|--|
| Income | | |
| Other Financing Sources | | |
| Proceeds from Sale of Bonds - net | \$ 125,000,000 | \$ 119,320,000 |
| Total Other Financing Sources | \$ 125,000,000 | \$ 119,320,000 |
| Total Sources | \$ 125,000,000 | \$ 119,320,000 |
| Expenses | | |
| Capital Outlay/Renovation | \$ 125,000,000 | \$ 119,320,000 |
| Total Expenses | \$ 125,000,000 | \$ 119,320,000 |
| Fund Balances, End of Year | \$ - | \$ - |

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

| Enterprise Funds 51, 52, 58 & 59 | | | CIVIC CENTER | | FITNESS CENTER- | | COMBINED |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|-----------|------------------|
| | BOOKSTORE | FOOD SERVICES | LEASING | JAWS | | | |
| Beginning Fund Balance | \$ 611,251 | \$ 250,364 | \$ 1,080,782 | \$ (136,901) | | \$ | 1,805,496 |
| 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 | \$ 649,115 | \$ 391,124 | \$ 1,118,473 | \$ (518,202) | | \$ | 1,640,510 |

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

| Bookstore Fund 51 | FY 22-23 Audited Actuals | FY 23-24 Audited Actuals | FY 24-25 Unaudited Actuals | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|--------------------------------------|---|---|---|--|--|
| Beginning Fund Balance | \$ 2,152,680 | \$ 1,389,861 | \$ 687,048 | \$ 611,251 | \$ 611,251 |
| Operations | | | | | |
| Sales | \$ 2,749,468 | \$ 2,594,886 | \$ 2,713,629 | \$ 3,342,400 | \$ 3,342,400 |
| Less Cost of Sales | (2,471,683) | (1,962,565) | (1,783,096) | (1,815,000) | (1,815,000) |
| Total Revenue | \$ 277,785 | \$ 632,321 | \$ 930,534 | \$ 1,527,400 | \$ 1,527,400 |
| Salaries | \$ 704,298 | \$ 570,585 | \$ 575,283 | \$ 838,063 | \$ 838,063 |
| Employee Benefits | 297,766 | 222,622 | 240,648 | 455,823 | 455,823 |
| Supplies & Replacement | 22,094 | 12,739 | 21,355 | 22,750 | 22,750 |
| Other Operating Costs | 58,442 | 168,885 | 169,045 | 147,900 | 147,900 |
| Total Expenses | \$ 1,082,600 | \$ 974,831 | \$ 1,006,330 | \$ 1,464,536 | \$ 1,464,536 |
| Net Operating Income (Loss) | \$ (804,815) | \$ (342,510) | \$ (75,796) | \$ 62,864 | \$ 62,864 |
| Other Revenue/(Expense) | | | | | |
| Transfers In | \$ 41,995.74 | \$ - | \$ - | \$ - | \$ - |
| Non-Operating Expense | - | (5,930) | - | (25,000) | (25,000) |
| Transfers Out | - | (354,373) | - | - | - |
| Net Other Revenues (Expenses) | \$ (762,819) | \$ (702,813) | \$ (75,796) | \$ 37,864 | \$ 37,864 |
| Ending Fund Balance | \$ 1,389,861 | \$ 687,048 | \$ 611,251 | \$ 649,115 | \$ 649,115 |

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

| Food Services Fund 52 | FY 22-23 | FY 23-24 | FY 24-25 | FY 25-26 |
|--------------------------------------|-----------------------|---------------------|---------------------|---------------------|
| | Audited | Audited | Unaudited | Tentative |
| | Actuals | Actuals | Actuals | Budget |
| Beginning Fund Balance | \$ 1,159,482 | \$ (68,115) | \$ 0 | \$ 250,364 |
| Operations | | | | |
| Sales & Catering | \$ 1,134,239 | \$ 1,561,774 | \$ 2,054,231 | \$ 2,797,521 |
| Less Cost of Sales | (682,752) | (725,172) | (852,285) | (850,000) |
| Other Revenue | - | - | 130,089 | - |
| Total Revenue & Transfers | \$ 451,488 | \$ 836,602 | \$ 1,332,035 | \$ 1,947,521 |
| Salaries | \$ 855,986 | \$ 783,567 | \$ 815,840 | \$ 1,033,776 |
| Employee Benefits | 322,542 | 279,090 | 345,305 | 586,035 |
| Supplies & Replacement | 11,609 | 15,515 | 6,082 | 10,750 |
| Other Operating Costs | 87,250 | 91,861 | 109,445 | 136,200 |
| Total Expenses | \$ 1,277,388 | \$ 1,170,033 | \$ 1,276,672 | \$ 1,766,761 |
| Net Operating Income (Loss) | \$ (825,900) | \$ (333,431) | \$ 55,363 | \$ 180,760 |
| Other Revenue/(Expense) | | | | |
| Other Income | \$ - | \$ - | \$ - | \$ - |
| Transfers In | - | 453,988 | 195,000 | - |
| Non-Operating Expense | (401,697) | (52,442) | - | (40,000) |
| Transfers (Out) | - | - | - | - |
| Net Other Revenues (Expenses) | \$ (1,227,597) | \$ 68,115 | \$ 250,363 | \$ 140,760 |
| Ending Fund Balance | \$ (68,115) | \$ 0 | \$ 250,364 | \$ 391,124 |

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

| Civic Center-Facilities Leasing Fund 58 | FY 22-23 Audited Actuals | FY 23-24 Audited Actuals | FY 24-25 Unaudited Actuals | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|--|---|---|---|--|--|
| Beginning Fund Balance | \$ 956,058 | \$ 1,013,439 | \$ 1,037,138 | \$ 1,080,782 | \$ 1,080,782 |
| Operations | | | | | |
| Facility Rentals and Leases | \$ 696,120 | \$ 836,910 | \$ 925,083 | \$ 1,001,120 | \$ 1,001,120 |
| Less Tfr to Facilities (Energy/Util/Cstdl) | - | - | - | 925,083 | - |
| Other Operating Revenue | - | 13,931 | | 51,550 | 51,550 |
| Total Revenue | \$ 696,120 | \$ 850,841 | \$ 925,083 | \$ 1,977,753 | \$ 1,052,670 |
| Salaries | \$ 367,653 | \$ 473,944 | \$ 515,519 | \$ 577,404 | \$ 577,404 |
| Employee Benefits | 171,379 | 184,307 | 187,983 | 253,825 | 253,825 |
| Supplies & Replacement | 45,146 | 7,119 | 34,394 | 13,000 | 13,000 |
| Other Operating Costs | 52,096 | 51,927 | 138,760 | 157,750 | 157,750 |
| Total Expenses | \$ 636,274 | \$ 717,297 | \$ 876,656 | \$ 1,001,979 | \$ 1,001,979 |
| Net Operating Income (Loss) | \$ 59,846 | \$ 133,544 | \$ 48,427 | \$ 975,774 | \$ 50,691 |
| Other Revenue/(Expense) | | | | | |
| Other Income | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers In | - | - | - | - | - |
| Non-Operating Expense | (2,465) | (21,699) | (4,782) | (13,000) | (13,000) |
| Transfers (Out) | - | (88,146) | - | - | - |
| Net Other Revenues (Expenses) | \$ 57,381 | \$ 23,699 | \$ 43,645 | \$ 962,774 | \$ 37,691 |
| Ending Fund Balance | \$ 1,013,439 | \$ 1,037,138 | \$ 1,080,782 | \$ 2,043,556 | \$ 1,118,473 |

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

| Fitness Center Fund 59 | FY 22-23 Audited Actuals | FY 23-24 Audited Actuals | FY 24-25 Unaudited Actuals | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|--------------------------------------|---|---|---|--|--|
| Beginning Fund Balance | \$ 1,589,909 | \$ 738,742 | \$ (0) | \$ (136,901) | \$ (136,901) |
| Operations | | | | | |
| Sales | \$ 661,428 | \$ 945,916 | \$ 902,579 | \$ 963,500 | \$ 963,500 |
| Other Income | - | - | - | - | - |
| Total Revenue | \$ 661,428 | \$ 945,916 | \$ 902,579 | \$ 963,500 | \$ 963,500 |
| Salaries | \$ 920,513 | \$ 1,149,734 | \$ 780,120 | \$ 938,503 | \$ 938,503 |
| Employee Benefits | 289,247 | 400,298 | 222,193 | 392,898 | 392,898 |
| Supplies & Replacement | 23,469 | 5,490 | 2,930 | - | - |
| Other Operating Costs | 279,366 | 129,136 | 147,731 | 160,000 | 160,000 |
| Total Expenses | \$ 1,512,595 | \$ 1,684,658 | \$ 1,152,973 | \$ 1,491,401 | \$ 1,491,401 |
| Net Operating Income (Loss) | \$ (851,167) | \$ (738,742) | \$ (250,395) | \$ (527,901) | \$ (527,901) |
| Other Revenue/(Expense) | | | | | |
| Other Income | \$ - | | \$ 113,494 | \$ 146,600 | \$ 146,600 |
| Transfers In | - | | - | - | - |
| Non-Operating Expense | - | - | - | - | - |
| Transfers (Out) | - | - | - | - | - |
| Net Other Revenues (Expenses) | \$ - | \$ - | \$ 113,494 | \$ 146,600 | \$ 146,600 |
| Ending Fund Balance | \$ 738,742 | \$ (0) | \$ (136,901) | \$ (518,202) | \$ (518,202) |

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

| Associated Student Org. Fund 71 | FY 22-23 Audited Actuals | FY 23-24 Audited Actuals | FY 24-25 Unaudited Actuals | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|---|---|---|---|--|--|
| Beginning Fund Balance | \$ 596,175 | \$ 583,768 | \$ 803,535 | \$ 961,523 | \$ 961,523 |
| Revenue | | | | | |
| Student Activity Cards | \$ - | \$ 36,651.00 | \$ 688,553 | \$ - | \$ 500,000.00 |
| Other Revenue | 300,797 | 592,394 | - | 500,000 | - |
| Transfers In | - | 200 | - | - | - |
| Total Revenue | \$ 300,797 | \$ 629,245 | \$ 688,553 | \$ 500,000 | \$ 500,000 |
| Expenses | | | | | |
| Classified & Student Salaries | \$ 55,009 | \$ 60,021 | \$ 78,303 | \$ 83,139 | \$ 83,139 |
| Employee Benefits | 36,554 | 40,482 | 44,885 | 44,706 | 44,706 |
| Supplies & Replacement | 205,208 | 228,518 | 298,976 | 371,500 | 371,500 |
| Other Operating Costs | 16,433 | 77,957 | 85,401 | 113,000 | 113,000 |
| Other Uses | - | 2,500 | 23,000 | (25,500) | (25,500) |
| Transfers Out | - | - | - | - | - |
| Total Expenses | \$ 313,204 | \$ 409,478 | \$ 530,565 | \$ 586,845 | \$ 586,845 |
| Excess of Revenues Over (Under) Expenses | \$ (12,407) | \$ 219,767 | \$ 157,988 | \$ (86,845) | \$ (86,845) |
| Ending Fund Balance | \$ 583,768 | \$ 803,535 | \$ 961,523 | \$ 874,678 | \$ 874,678 |

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

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

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

| Student Center Fund 73* | FY 22-23 Audited Actuals | FY 23-24 Audited Actuals | FY 24-25 Unaudited Actuals | FY 25-26 Tentative Budget | FY 25-26 Adopted Budget |
|---|---|---|---|--|--|
| Beginning Fund Balance | \$ 466,811 | \$ 435,956 | \$ 300,659 | \$ 315,513 | \$ 315,513 |
| Revenue | | | | | |
| Interest | \$ 9,775 | \$ 22,913 | \$ - | \$ 8,000 | |
| Student Fees | 84,954 | 106,665 | 14,854 | 95,000 | 15,000 |
| Transfers In | - | - | - | - | - |
| Total Revenue | \$ 94,729 | \$ 129,578 | \$ 14,854 | \$ 103,000 | \$ 15,000 |
| Expenses | | | | | |
| Supplies | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Expenses | - | - | - | 132,000 | |
| Bond Payment | 125,584 | 264,875 | - | - | - |
| Total Expenses | \$ 125,584 | \$ 264,875 | \$ - | \$ 132,000 | \$ - |
| Excess of Revenues Over (Under) Expenses | \$ (30,855) | \$ (135,297) | \$ 14,854 | \$ (29,000) | \$ 15,000 |
| Ending Fund Balance | \$ 435,956 | \$ 300,659 | \$ 315,513 | \$ 286,513 | \$ 330,513 |

*Previously shown as Fund 39