SOUTHWESTERN COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

FY 2026–27

Presentation to Governing Board

September 21, 2026

SOUTHWESTERN COLLEGE

Table of Contents

ADOPTED BUDGET FY 2026-27
SOUTHWESTERN COMMUNITY COLLEGE DISTRICT

Executive Summary

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

The District serves one of the most racially, ethnically and culturally diverse communities among the 116 colleges and 73 districts comprising the California Community College (CCC) system. Of the 2.1 million students enrolled in a CCC, our District serves over 30,000 students each year.

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

State Budget

The California Budget Act provides a balance budget for both 2026-27 and 2027-28, eliminating the projected deficits utilizing stronger-than-expected revenues and revenues projections. The Budget Act includes state expenditures of approximately $352 billion, reflecting an increase of over 9% when compared to the 2025-26 fiscal year.

The 2026-27 Budget Act provides payment for the deferral created during last year's budget act. The community college system will receive payments of $408.4 million. This Budget Act also pays off the settle up of $1.9 billion created in 2024-25. Unfortunately, due to ongoing fiscal uncertainty at the State level, the Budget Act creates a new obligation of $3.96 billion.

The Budget Act also adjusts the Prop. 98 split percentage for TK-12 at 88.9% and for community colleges at 11.1% due to the transitional kindergarten calculation during last year's budget enactment.

Community College Funding

The budgets enacted for each segment of higher education continue to be shaped by multi-year frameworks introduced in 2022-23, including the Governor's Roadmap for the Future for the California Community Colleges. The Governor's Roadmap and the California Community Chancellor's Vision 2030 are intended to advance equity, student success and the system's ability to prepare students for California's future.

For community colleges, the 2026-27 Budget Act reflects an increase of about 6% in overall funding when compared to 2025-26 levels. Notably, the Budget Act includes $292 million for an 2.87% cost-of-living adjustment (COLA) for the Student-Centered Funding Formula (SCFF) and $31 million for select categorical programs. The budget act also provides $159.7 million for an additional discretionary COLA of 1.44%. Beginning January 1, 2027, districts must provide up to 14 weeks of paid pregnancy disability leave pursuant to Education Code Sections 87766 and 88193. The discretionary COLA was provided to offset associated costs.

The 2026-27 budget act provides enrollment growth of 1.5% for the current year, and for the first time ever, the current year act provides enrollment growth for a prior fiscal year, providing an additional 1% for the 2025-26 fiscal year.

The State of California provides most of the District's unrestricted general fund revenues. The majority of State revenue is apportioned based on the Total Computational Revenues calculated under the Student-Centered Funding Formula (SCFF). The amount of funds available for State apportionment each year is fixed by the California Constitution.

Funding Formula Changes and Hold Harmless Protections

The 2026-27 Budget Act modifies the SCFF formula to fund credit Full-Time Equivalent Students (FTES) at the higher of the three-year average or the amount reported in the current year (rather than using the three-year average).

The 2022 Budget Act modified the revenue protections beginning in 2025-26, with a district's 2024-25 funding level representing its new "floor." Starting in 2025-26, districts will be funded at their SCFF generated amount for the year or their "floor" (2024-25 funding amount), whichever is higher. This funding protection does not include adjustments to reflect cumulative COLAs over time; thus, a district's hold harmless amount does not grow.

Southwestern College Funding

For the 2026-27 budget, the District's total computational revenue is expected to be $159,785,368.

SOUTHWESTERN CCD SCFF APPORTIONMENT REVENUE PROJECTION FY 2026-27

SCFF Component	FY 26-27 Adopted Budget
	174,228,347
Basic Allocation	16,432,165
FTES	92,463,880
Supplemental Allocation/Student Equity	36,443,488
Student Success Allocation	14,445,835
Total SCFF Calculated Revenue	**159,785,368**

The District also receives general unrestricted funding from additional Federal, State, and Local sources. For 2026-27, the total revenue from these sources is estimated to be $15,934,110.

Note: The State's funding cycle is such that a district's final apportionment revenue for any fiscal year is unknown until approximately eight months after the fiscal year ends. A fiscally sound approach for mitigating risks in times of uncertainty is to avoid overestimating revenue or underestimating expenses during budget preparation.

Unrestricted General Fund Revenue and Expenses

Unrestricted general fund reserves provide protection against any unforeseen economic changes that could have a significant impact on the District's operations. The Governing Board reviews this annually and has the opportunity to adjust the local fund balance requirement.

Total unrestricted revenues and expenses projected for FY 2026-27 are presented below.

	FY 26-27 Adopted Budget Unrestricted Fund 11	FY 26-27 Adopted Budget Restricted Fund 12	FY 26-27 Adopted Budget Total Fund 11 & 12
Revenue			
Federal	$ 75,000	$ 7,592,588	$ 7,667,588
State	118,232,288	35,224,512	153,456,800
Local	57,412,190	4,273,514	61,685,704
Transfers In	-	2,719,731	2,719,731
Total Revenue	$ 175,719,478	$ 49,810,345	$ 225,529,823
Expenses			
Salaries	$ 106,813,932	$ 19,030,989	$ 125,844,921
Employee Benefits	48,347,231	8,130,163	56,477,394
Total Personnel Expenses	$ 155,161,163	$ 27,161,152	$ 182,322,315
Supplies and Materials	$ 2,270,865	$ 4,700,423	$ 6,971,288
Other Operating Expenses and Services	16,203,616	13,395,110	29,598,726
Capital Outlay	120,500	1,401,855	1,522,355
Other Outgo and Transfers Out	3,448,231	3,151,805	6,600,036
Total Other Expenses	$ 22,043,212	$ 22,649,193	$ 44,692,405
Total Expenses	$ 177,204,375	$ 49,810,345	$ 227,014,720
Surplus (Deficit)	**$ (1,484,897)**	**$ -**	**$ (1,484,897)**

Restricted General Fund Revenue and Expenses

The Restricted General Fund is used to account for resources available for the operation and support of District educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.

Almost all restricted general fund revenue sources require that the funds be totally expended in the year that they are allocated, so there is very little carryover from prior years accounted for within this funding category. Total restricted revenues and expenses projected for FY 2026-27 are presented below.

Restricted Fund 12	**FY 26-27 Adopted Budget**
Revenue	
Federal	$ 7,592,588
State	35,224,512
Local	4,273,514
Transfers In	2,719,731
Total Revenue	$ 49,810,345
Expenses	
Salaries	$ 19,030,989
Employee Benefits	8,130,163
Total Personnel Expenses	$ 27,161,152
Supplies and Materials	$ 4,700,423
Other Operating Expenses and Services	13,395,110
Capital Outlay	1,401,855
Other Outgo and Transfers Out	3,151,805
Total Other Expenses	$ 22,649,193
Total Expenses	$ 49,810,345
Excess (Deficit)	**$ -**

Total Budgeted Revenue: All Funds

In addition to General Funds (unrestricted and restricted), the District's budget incorporates a number of other special purpose funds. In total, the District's budgeted revenue for FY 2026-27 is $239.8 million.

	FY 26-27 Adopted Budget All Funds
General Fund:	
Unrestricted	$ 175,719,478
Restricted	49,810,345
Total General Fund	$ 225,529,823
Other Funds:	
Capital Outlay	$ 2,630,256
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	$ 14,284,841
Total Budgeted Revenue	**$ 239,814,664**

Overview of Southwestern Community College District (SCCD)

Governing Board

Kristine Galicia Brown *Board President*	**Nicholas Segura** *Board Vice President*
Don Dumas *Board Member*	**Robert Moreno** *Board Member*
Corina Soto *Board Member*	**Orlando Vicente-Lazo** *Student Trustee*

Mission Statement

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

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

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

Values

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

Vision

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

About SCCD

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

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

Whether pursuing an A.A. degree, preparing to transfer to a four-year college or university, or acquiring new occupational skills, students attending Southwestern College are given every opportunity to meet their educational goals.

Our Community

The District serves one of the most racially, ethnically and culturally diverse communities among the 116 colleges and 73 districts comprising the California Community College (CCC) system. Of the 2.1 million students enrolled in a CCC, our District serves over 30,000 students annually. The SCCD service area is estimated to serve a population of 422,790. The District service area is predominantly Hispanic, with 66.1% of SCCD residents falling within this demographic category. The District service area is slightly more female (52.4%) than male (43.2%) with 85.8% under the age of 49.

Budget Planning

Budget Planning: Financial Policies and Procedures

Southwestern’s budgeting and financial planning, processes, and oversight are guided by Board Policy and Administrative Procedures. These procedures follow guidelines and recommendations from the State and are regularly reviewed and updated through collegial consultation processes and then routed to the Governing Board for review and approval.

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

The Planning and Budget Committee

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

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

- Vice President of Business and Financial Affairs or designee (tri-convener)
- Academic Senate Vice-President or designee (tri-convener)
- Dean of Institutional Research and Planning or designee (tri-convener)
- Academic Senate President or designee
- Director of Facilities or designee
- SCCDAA President or designee
- CSEA Institutional Technology Representative
- CSEA President or designee
- ASO President or designee
- 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 here is based largely on concepts and principles contained in Governmental Accounting and Financial Reporting guidelines. This structure not only allows districts to establish any number of funds for internal reporting, but also requires that all accounts be consolidated for external financial reporting purposes. Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets, liabilities and related transactional movements of its resources.

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

Table 1: Fund Descriptions

FUND DESCRIPTIONS

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

Fund		Purpose
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.
59	Facilities Leasing & Fitness Center	Receives all monies from the sale of fitness center memberships, facilities leasing, or any other services performed by the departments. Costs incurred from the operation and maintenance of these departments are paid from this fund.
61	District Self-Insurance Fund	The District maintains all required insurance coverage. This fund is used to provide for deductibles, losses or payments arising from self-insurance programs, and losses or payments due to non-insured perils. As the detail budget report shows, this fund is rarely utilized.
71	Associated Student Government	This budget represents the monies held in trust by the District for the operation of its organized student body association, excluding student clubs.
72	Student Representative Fee	Accounts for student fees collected to provide support for students or representatives who may be stating their positions and viewpoints before city, county, and district government, and before offices and agencies of the State and Federal government. Effective January 1, 2020, 50% of the fees collected will be expended to support the Student Senate of the California Community Colleges (SSCCC).

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

Budget and Planning Integration

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

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

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

The California Community College Chancellor's Office (CCCCO) has established *Vision 2030*, guided by the Governor's Roadmap for the Future for the California Community Colleges, that includes the goal of closing achievement gaps for historically underrepresented students. The Student-Centered Funding Formula (SCFF) addresses this vision by providing additional funding for districts to enroll low-income students but also ensuring those students succeed.

Program Review and Resource Allocation

Resource allocations align with the SCCD mission and provide resources needed to accomplish institutional goals and objectives. As institutional goals reflect the College District's commitment to its mission, the purpose of the resource allocation process is to fund programs and services that both directly and indirectly promote student learning.

Funding occurs in two stages. The first stage allocation identifies and secures an annual funding amount for satisfaction of program review resource requests. The second stage of funding involves the prioritization of program review resource requests eligible for funding.

Prioritization is a key step in the planning process providing a foundation for dialog and resource allocation analysis. After program review reports are completed, a technical review of each report suggests improvements as well as verifies completeness. Resource requests are then prioritized by a task force of the Institutional Program Review Committee and the prioritized list is reviewed and approved by the District's Executive Leadership Team. The approved prioritized list of requested resources is provided to the Division of Business and Financial Affairs to appropriately align secured funding sources and implement the funding awards process accordingly.

The Goal of Budgeting

The District's budget is a plan of expenditures for operations and estimated revenues for a given period of time called a fiscal year (FY). The budget represents the operational plans of the District in terms of economic decisions to meet its needs, commitments and strategic planning goals. The budgetary accounts have been recorded and maintained in accordance with the Chancellor's Office of the CCC's Budget and Accounting Manual.

The annual budget is built to support the District's mission statement and Educational Vision Plan. Reserves for economic uncertainty are defined in Board Policy 6210: General Fund Reserves. This Policy aligns reserves for economic uncertainties with the Chancellor's Office official recommendation and the Government Finance Officers Association best practice of two months' worth of unrestricted expenditures.

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

Budget Calendar and Apportionment Cycle

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

Table 2: Apportionment Cycle

APPORTIONMENT CYCLE

Certification Period	Timing	Payments
Advance Apportionment	July 15 of the current fiscal year	July through January
First Principal Apportionment	February 20 of the current fiscal year	February through May
Second Principal Apportionment	June 25 of the current fiscal year	June
Recalculation	February 20 of the subsequent fiscal year	February of the subsequent fiscal year

Budget projections address long-term District goals and commitments. A budget calendar is established and approved by the PBC.

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

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

Table 3: Fiscal Reporting Due Dates

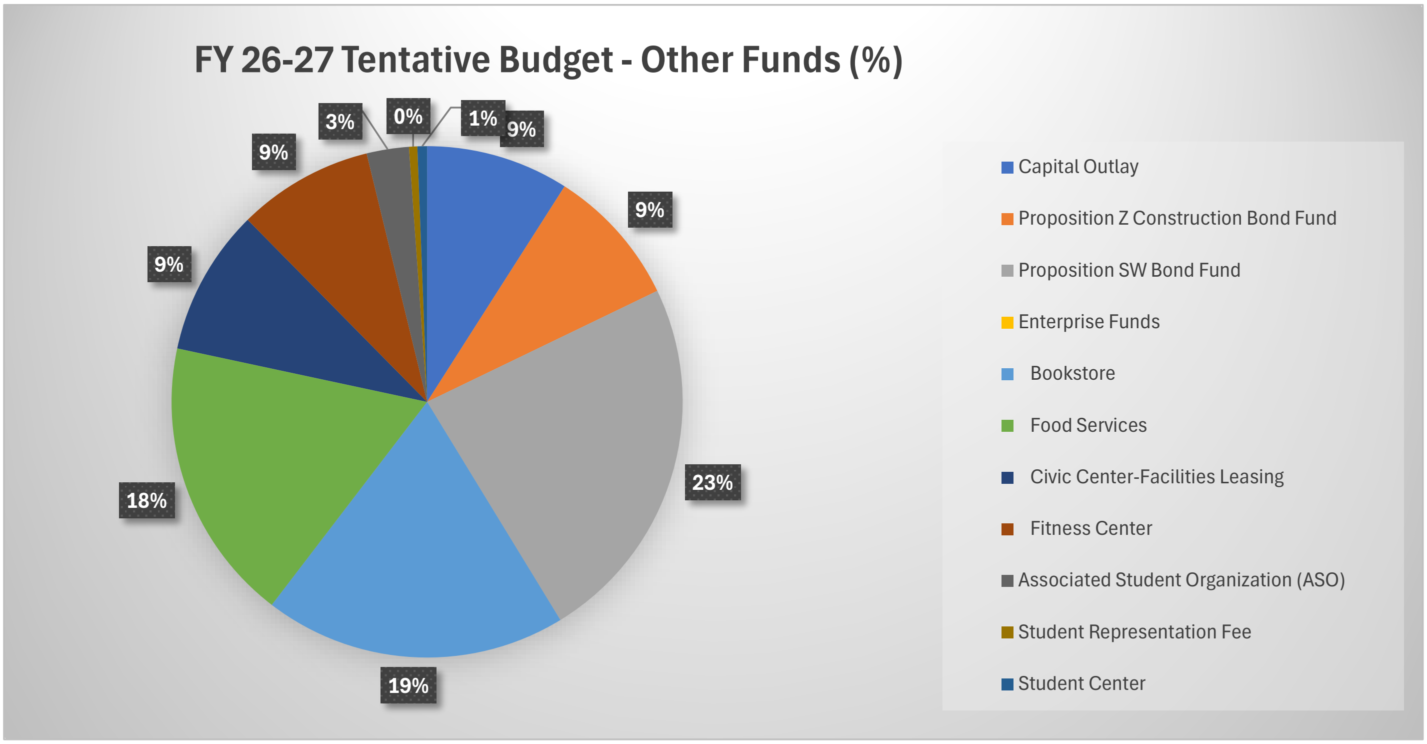
FISCAL REPORTING DUE DATES

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

Financial Analysis and Comparison Sheets

Southwestern Community College District
FY 26-27 Adopted Budget
All District Funds

		FY 26-27 Tentative Budget All Funds		FY 26-27 Adopted Budget All Funds
General Fund:				
Unrestricted	$	174,228,347	$	175,719,478
Restricted		49,718,419		49,810,345
Total General Fund	$	223,946,766	$	225,529,823
Other Funds:				
Capital Outlay	$	1,159,000	$	2,630,256
Proposition Z Construction Bond Fund		1,128,552		1,128,552
Proposition SW Bond Fund		3,000,000		3,000,000
Enterprise Funds				
Bookstore		2,451,850		2,451,850
Food Services		2,300,799		2,300,799
Civic Center-Facilities Leasing		1,185,735		1,185,735
Fitness Center		1,100,100		1,100,100
Associated Student Organization (ASO)		342,313		342,313
Student Representation Fee		67,236		67,236
Student Center		78,000		78,000
Total Other Funds	$	12,813,585	$	14,284,841
Total Budgeted Revenue	**$**	**236,760,351**	**$**	**239,814,664**



Southwestern Community College District
FY 26-27 Adopted Budget
Fund Summary

	FY 26-27 Adopted Budget Unrestricted Fund 11	FY 26-27 Adopted Budget Restricted Fund 12	FY 26-27 Adopted Budget Total Fund 11 & 12
Revenue			
Federal	$ 75,000	$ 7,592,588	$ 7,667,588
State	118,232,288	35,224,512	153,456,800
Local	57,412,190	4,273,514	61,685,704
Transfers In	-	2,719,731	2,719,731
Total Revenue	$ 175,719,478	$ 49,810,345	$ 225,529,823
Expenses			
Salaries	$ 106,813,932	$ 19,030,989	$ 125,844,921
Employee Benefits	48,347,231	8,130,163	56,477,394
Total Personnel Expenses	$ 155,161,163	$ 27,161,152	$ 182,322,315
Supplies and Materials	$ 2,270,865	$ 4,700,423	$ 6,971,288
Other Operating Expenses and Services	16,203,616	13,395,110	29,598,726
Capital Outlay	120,500	1,401,855	1,522,355
Other Outgo and Transfers Out	3,448,231	3,151,805	6,600,036
Total Other Expenses	$ 22,043,212	$ 22,649,193	$ 44,692,405
Total Expenses	$ 177,204,375	$ 49,810,345	$ 227,014,720
Surplus (Deficit)	**$ (1,484,897)**	**$ -**	**$ (1,484,897)**

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

Unrestricted General Fund 11	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Student Centered Funding Formula					
State Apportionment					
Basic Allocation					
Single College District - Medium College	$ 8,268,695	$ 8,677,936	$ 8,877,529	$ 9,260,166	$ 9,389,809
State Approved Centers - 3 Centers	6,201,520	6,508,452	6,658,146	6,945,124	7,042,356
Total Basic Allocation	$ 14,470,215	$ 15,186,388	$ 15,535,675	$ 16,205,291	$ 16,432,165
FTES					
Credit FTES	$ 73,988,792	$ 78,387,366	$ 82,225,054	$ 85,769,102	$ 86,969,869
Regular Non-Credit CDCP	402,118	776,754	695,121	725,082	735,233
Non-Credit FTES	358,487	512,757	800,093	834,578	846,263
Special Admit	1,340,598	1,135,285	2,125,315	2,216,920	2,247,957
Incarcerated Credit	839,712	955,685	1,573,745	1,641,576	1,664,558
Total FTES	$ 76,929,707	$ 81,767,847	$ 87,419,328	$ 91,187,258	$ 92,463,880
Total Base Allocation (Basic + FTES)	$ 91,399,922	$ 96,954,235	$ 102,955,003	$ 107,392,549	$ 108,896,045
Supplemental Allocation/Student Equity	23,536,076	27,940,024	33,989,999	35,455,029	36,443,488
Student Success Allocation	12,587,836	13,094,468	13,657,714	14,246,386	14,445,835
Stability/Hold Harmless Protection	-	-	-	-	-
Total Computational Revenue (TCR)	$ 127,523,835	$ 137,988,727	$ 150,602,716	$ 157,093,964	$ 159,785,368
Total Apportionment Revenue	$ 127,523,835	$ 137,988,727	$ 150,602,716	$ 157,093,964	$ 159,785,368
Total Revenue					
Federal	$ 77,472	$ 54,050	$ 67,336	$ 91,000	$ 75,000
State					
Lottery	3,642,103	3,077,218	2,027,659	2,000,000	3,000,000
Full-Time Faculty Hiring	-	1,957,091	1,957,091	1,957,091	1,957,091
Mandated Cost Reimbursement	523,782	539,818	556,972	530,000	530,000
On Behalf Pass-through	6,421,718	4,316,756	4,456,498	4,456,498	4,456,498
Other State Revenue	89,703,684	96,814,857	101,867,601	108,288,699	108,288,699
Local					
Interest Revenue	1,406,788	1,800,187	1,073,483	500,000	500,000
Non-Resident Tuition	2,448,919	2,410,715	2,269,821	2,400,000	2,400,000
Student Course Material Fees	151,147	184,554	210,886	150,541	150,541
Other Local Revenue	47,878,993	50,141,293	52,571,001	53,854,518	54,361,649
Total Revenue	$ 152,254,605	$ 161,296,539	$ 167,058,348	$ 174,228,347	$ 175,719,478
Total Unrestricted Revenue	**$ 152,254,605**	**$ 161,296,539**	**$ 167,058,348**	**$ 174,228,347**	**$ 175,719,478**

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

Unrestricted General Fund 11	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Revenue					
Federal	$ 77,472	$ 54,050	$ 67,335	$ 91,000	$ 75,000
State	100,291,287	106,705,755	56,125,191	117,232,288	115,318,295
Local	51,885,847	54,536,796	110,865,821	56,905,059	60,326,183
Total Revenue	$ 152,254,606	$ 161,296,601	$ 167,058,348	$ 174,228,347	$ 175,719,478
Expenses					
Salaries	$ 87,625,638	$ 96,040,544	$ 103,539,607	$ 103,448,434	$ 104,644,982
Statutory COLA	-	-	-	2,168,950	2,168,950
Employee Benefits	39,150,901	42,544,516	46,332,127	46,213,480	47,574,067
SERP Premiums	-	-	974,330	773,164	773,164
Total Personnel Expenses	$ 126,776,539	$ 138,585,060	$ 150,846,065	$ 152,604,028	$ 155,161,163
Supplies and Materials	$ 1,819,645	$ 1,460,062	$ 1,917,820	$ 2,261,365	$ 2,270,865
Other Operating Expenses and Services	11,812,739	13,193,981	14,756,899	15,480,614	16,203,616
Capital Outlay	372,566	147,797	114,084	120,500	120,500
Other Outgo and Transfers Out	3,010,844	3,503,620	3,503,640	3,448,231	3,448,231
Total Other Expenses	$ 17,015,794	$ 18,305,460	$ 20,292,443	$ 21,310,710	$ 22,043,212
Total Expenses	$ 143,792,333	$ 156,890,520	$ 171,138,507	$ 173,914,738	$ 177,204,375
Excess (Deficit)	$ 8,462,273	$ 4,406,081	$ (4,080,159)	$ 313,609	$ (1,484,897)
Beginning Fund Balance	$ 18,345,841	$ 26,808,114	$ 31,214,195	$ 27,134,036	$ 27,134,036
Excess (Deficit)	8,462,273	4,406,081	(4,080,159)	313,609	(1,484,897)
Adjustments					
Ending Fund Balance	$ 26,808,114	$ 31,214,195	$ 27,134,036	$ 27,447,645	$ 25,649,139
Governing Board Reserve as % of Total Expenses	16.0%	16.0%	16.0%	16.0%	16.0%
Uncommitted Fund Balance as % of Total Expenses	2.6%	3.9%	-0.1%	-0.2%	-1.5%
Total Reserve %	18.6%	19.9%	15.9%	15.8%	14.5%
Personnel Costs as a % of Total Expenses	88.2%	88.3%	88.1%	87.7%	87.6%

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

Restricted Fund 12	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Revenue					
Federal	$ 7,831,488	$ 9,313,127	$ 6,646,761	$ 7,533,064	$ 7,592,588
State	32,863,570	44,370,398	36,441,241	35,192,110	35,224,512
Local	4,456,211	3,686,527	2,786,670	4,273,514	4,273,514
Transfers In	2,689,911	2,934,880	2,733,843	2,719,731	2,719,731
Total Revenue	$ 47,841,180	$ 60,304,932	$ 48,608,515	$ 49,718,419	$ 49,810,345
Expenses					
Salaries	$ 19,106,044	$ 21,543,781	$ 19,857,582	$ 19,683,824	$ 19,030,989
Employee Benefits	7,770,497	8,947,502	8,372,769	7,892,343	8,130,163
Total Personnel Expenses	$ 26,876,541	$ 30,491,283	$ 28,230,351	$ 27,576,167	$ 27,161,152
Supplies and Materials	$ 3,642,169	$ 3,857,745	$ 2,851,782	$ 4,481,038	$ 4,700,423
Other Operating Expenses and Services	11,206,059	14,515,263	11,270,276	13,295,187	13,395,110
Capital Outlay	929,764	1,194,647	1,155,822	1,149,222	1,401,855
Other Outgo and Transfers Out	4,848,800	10,245,994	5,100,284	3,216,805	3,151,805
Total Other Expenses	$ 20,626,792	$ 29,813,649	$ 20,378,164	$ 22,142,252	$ 22,649,193
Total Expenses	$ 47,503,333	$ 60,304,932	$ 48,608,515	$ 49,718,419	$ 49,810,345
Excess (Deficit)	**$ 337,847**	**$ -**	**$ -**	**$ -**	**$ -**

Southwestern Community College District
FY 26-27 Adopted Budget
Expenditure Detail

Description	FY 26-27 Adopted Budget Unrestricted Fund 11	FY 26-27 Adopted Budget Restricted Fund 12	FY 26-27 Adopted Budget Total Fund 11 & 12
Instructional Salaries	$ 26,124,242	$ -	$ 26,124,242
Non-Inst Salaries, Contract	15,297,567	4,237,516	19,535,083
Instructional Salaries, Other	23,000,000	20,564	23,020,564
Non-Inst Salaries, Other	2,990,480	1,627,141	4,617,621
Academic Salaries	$ 67,412,289	$ 5,885,221	$ 73,297,510
Non-Inst Salaries, Full-time	$ 34,426,322	$ 10,912,576	$ 45,338,898
Instructional Salaries	3,772,650	-	3,772,650
Non-Inst Salaries, Other	309,297	2,022,659	2,331,956
Instructional Aides	893,374	210,533	1,103,907
Non-Academic Salaries	$ 39,401,643	$ 13,145,768	$ 52,547,411
Benefits	$ 48,347,231	$ 8,130,163	$ 56,477,394
Employee Benefits	$ 48,347,231	$ 8,130,163	$ 56,477,394
Total Personnel	$ 155,161,163	$ 27,161,152	$ 182,322,315
Text Books, First-aid and Software	$ 113,570	$ 247,529	$ 361,099
Books and Manuals	22,960	60,337	83,297
Instructional Supplies	730,529	2,782,611	3,513,140
Non-Instructional Supplies	1,403,806	1,607,946	3,011,752
Repair Supplies and Cash Short	-	2,000	2,000
Supplies and Materials	$ 2,270,865	$ 4,700,423	$ 6,971,288
Contract Services	$ 3,039,179	$ 7,481,754	$ 10,520,933
Travel and Business Related	1,135,688	5,448,330	6,584,018
Dues and Memberships	298,240	19,954	318,194
Insurance	130,000	77,314	207,314
Utilities	4,580,849	34,450	4,615,299
Maintenance Contracts	5,763,205	89,785	5,852,990
Audit, Legal and Election	858,389	50,000	908,389
Bank Fees and Postage	718,066	1,810	719,876
Indirect Expenses	(320,000)	191,713	(128,287)
Other Operating Expenses and Services	$ 16,203,616	$ 13,395,110	$ 29,598,726
Sites and Improvements	$ -	$ 850,000	$ 850,000
Library Books	-	40,000	40,000
Equipment	120,500	511,855	632,355
Capital Outlay	$ 120,500	$ 1,401,855	$ 1,522,355
Transfers Out	$ 2,719,731	$ 16,700	$ 2,736,431
Other Outgo-Grants and Waivers	6,000	9,500	15,500
Other Outgo-Student Aid	152,500	3,125,605	3,278,105
Other Outgo-Contingency	570,000	-	570,000
Other Outgo	$ 3,448,231	$ 3,151,805	$ 6,600,036
Total Other Expenses	$ 22,043,212	$ 22,649,193	$ 44,692,405
Total Expenses	**$ 177,204,375**	**$ 49,810,345**	**$ 227,014,720**

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

Transfers and Other Outgo	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
SWC Foundation			
Salaries	$ 439,108	$ 509,699	$ 509,699
Benefits	246,561	249,977	249,977
Non-Personnel	36,274	41,967	41,967
Total for Foundation	$ 721,943	$ 801,643	$ 801,643
SWC Campus Police			
Supplemental Revenue	$ 2,011,901	$ 1,918,088	$ 1,918,088
Total for Campus Police	$ 2,011,901	$ 1,918,088	$ 1,918,088
Total Transfer Out	$ 2,733,844	$ 2,719,731	$ 2,719,731
Other Outgo			
Grant & Waivers	$ 280,025	$ 6,000	$ 6,000
Student Aid	489,771	152,500	152,500
President Contingency	-	570,000	570,000
Total Other Outgoing	$ 769,796	$ 728,500	$ 728,500
Total Transfers Out & Other Outgoing	**$ 3,503,640**	**$ 3,448,231**	**$ 3,448,231**

Southwestern Community College District
FY 26-27 Adopted 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 Porj Funding 850k	-	-	-	850,000	850,000
Federal Work Study	-	750,000	-	-	750,000
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**	**$ 2,212,478**	**$ 4,458,204**	**$ 850,000**	**$ 7,592,588**
State					
Access Career Education Outcome	$ -	$ 85,000	$ -	$ -	$ 85,000
Access to Print and Electronica Information	-	12,245	-	-	12,245
Adult Education	-	-	686,454	-	686,454
Apex GoBix TAP	-	-	540,000	-	540,000
Asian, American, Native Hawaiian and Pacific Island	-	-	117,863	-	117,863
Basic Needs	-	-	-	583,920	583,920
BFAP Financial Aid Capacity	-	912,192	-	-	912,192
California Promise	-	-	-	1,181,372	1,181,372
CalWorks	523,547	-	-	-	523,547
CARE	-	-	537,063	-	537,063
College Rapid Rehousing Funds	-	-	1,069,385	-	1,069,385
Common Course Numbering	-	-	867,759	-	867,759
Designated Educations Program	-	-	-	-	-
DSPS Programs and Services (DSPS)	-	-	2,771,067	-	2,771,067
Equal Employment Opportunities	-	-	-	-	-
Extended Opportunities, Programs and Services (EOPS)	4,525,677	-	-	-	4,525,677
Financial Aid Technology	-	-	60,560	-	60,560
Foundation Service Agreement	-	-	-	-	-
GoBiz-SDSBDC	-	-	2,347,738	-	2,347,738
Hewlett Foundation	4,688	-	-	-	4,688
High Roads Construction Career	153,611	-	-	-	153,611
Job Placement	175,000	-	-	-	175,000
LGBTQ+	-	-	119,313	-	119,313
Lottery Funds	-	1,723,724	-	-	1,723,724
Mathematics, Engineering, Science Achievement (MESA)	266,000	-	-	-	266,000
Mental Health	416,648	-	-	-	416,648
Native American Student Support	-	-	-	-	-
NextUp Program	-	-	437,143	-	437,143
Nursing Education	-	131,023	-	-	131,023
Physical Plant and Instructional Support	-	-	-	259,633	259,633
Rising Scholars Network	1,641,996	-	-	-	1,641,996
SBDC- Sierra Health	-	-	356,990	-	356,990
Sector	-	-	175,000	-	175,000
Strong Workforce	-	-	1,762,473	-	1,762,473
Student Food & Housing Support	-	-	399,360	-	399,360
SWC Dreamer Resource Center Grant	-	-	125,516	-	125,516
Technical Assistance Expansion Program	-	-	2,050,000	-	2,050,000
Technology Upgrade	-	-	620,104	-	620,104
Transfer Articulation	1,911	-	-	-	1,911
Umoja	67,874	-	-	-	67,874
Veteran Resource Center	256,559	-	-	-	256,559
Woman Business Center CAMEO	-	-	301,000	-	301,000
Workability Program DPT Rehab	-	-	468,271	-	468,271
Student Equity Achievement Program	-	-	6,448,903	-	6,448,903
Zero Textbook	-	39,930	-	-	39,930
TOTAL STATE	**$ 8,033,511**	**$ 2,904,114**	**$ 22,261,962**	**$ 2,024,925**	**$ 35,224,512**
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	**$ 9,652,183**	**$ 5,285,727**	**$ 27,977,773**	**$ 6,894,662**	**$ 49,810,345**
	19%	**11%**	**56%**	**14%**	**100%**

Southwestern Community College District
FY 26-27 Adopted Budget
Capital Outlay

Capital Outlay Fund 41	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Beginning Fund Balance	$ 7,339,805	$ 7,339,805	$ 9,112,604	$ 9,725,762	$ 9,725,762
Revenue					
Redevelopment	$ -	$ 967,522	$ 1,104,417	$ 972,000	$ 972,000
Other Revenue	1,684,759	370,452	359,290	187,000	1,658,256
Transfers In	-	1,788,875	797,409	-	-
Total Revenue	$ 1,684,759	$ 3,126,849	$ 2,261,116	$ 1,159,000	$ 2,630,256
Expenses					
Capital Outlay/Renovation	$ 4,931,236	$ 1,354,050	$ 1,647,958	$ 1,787,000	$ 1,787,000
Total Expenses	$ 4,931,236	$ 1,354,050	$ 1,647,958	$ 1,787,000	$ 1,787,000
Excess of Revenues Over (Under) Expenditures	$ (3,246,477)	$ 1,772,799	$ 613,158	$ (628,000)	$ 843,256
Fund Balances, End of Year	**$ 7,339,805**	**$ 9,112,604**	**$ 9,725,762**	**$ 9,097,762**	**$ 10,569,018**

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

Capital Outlay Projects Fund 41	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Physical Plant & Instructional Support			
Deferred Maintenance	$ 1,002,405	$ 1,110,000	$ 1,110,000
Redevelopment Funds			
Other Projects/Reserve	592,085	627,000	627,000
Misc			
Other Projects/Reserve	53,468	50,000	50,000
Total Capital Outlay Projects	$ 1,647,958	$ 1,787,000	$ 1,787,000

Southwestern Community College District
FY 26-27 Adopted Budget
Proposition Z

Proposition Z Fund 42	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Beginning Fund Balance	$ 250,468,779	$ 165,281,025	$ 97,704,855	$ 53,795,867	$ 53,795,867
Income					
Interest	$ 8,555,646	$ 5,221,664	$ 3,191,272	$ 1,128,552	$ 1,128,552
Net Inc (Dec) in FV of Investment	4,181,604	2,849,546	(162,111)	-	-
Total Income	$ 12,737,250	$ 8,071,210	$ 3,029,161	$ 1,128,552	$ 1,128,552
Other Financing Sources					
Proceeds from Sale of Bonds	$ -	$ -	$ -	$ -	$ -
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Total Sources	$ 12,737,250	$ 8,071,210	$ 3,029,161	$ 1,128,552	$ 1,128,552
Expenses					
Capital Outlay/Renovation	$ 97,925,004	$ 75,647,380	$ 46,938,149	$ 28,237,435	$ 28,237,435
Total Expenses	$ 97,925,004	$ 75,647,380	$ 46,938,149	$ 28,237,435	$ 28,237,435
Fund Balances, End of Year	$ 165,281,025	$ 97,704,855	$ 53,795,867	$ 26,686,984	$ 26,686,984

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

Proposition Z Fund 42	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Projects					
Finance - Audit Contract	$ -	$ -	$ -	$ -	$ -
Prop Z	-	-	-	-	-
Program Management	2,304,458	2,535,867	2,307,719	2,318,258	2,318,258
Performing Arts	126,231	72,731	13,527	337,937	337,937
Student Union	28,986,341	26,880,261	3,538,430	2,000,000	2,000,000
Wayfinding	-	-	-	-	-
IT Infrastructure	25,647	12,490	221,862	200,000	200,000
CV Campus Infrastructure (Trellis Repair)	635,401	203,217	997,221	-	-
Electrical Panel Upgrades	3,024	173,232	3,833	4,000	4,000
Transit Center Relocation	134,694	74,063	3,131,892	1,000,000	1,000,000
HECOM Fire/EMT/Police	677,208	6,000	-	-	-
HECOM Auto Shop	1,726,074	-	(34,680)	-	-
Landscape Nursery Technology	19,811,402	3,999,576	1,490,586	800,000	800,000
Warehouse/Maint/Grounds	-	984,936	22,146,753	3,100,000	3,100,000
Instructional Bldg # 1	37,544,988	35,489,278	6,657,255	3,500,000	3,500,000
IT Data Center	478,723	79,073	204,515	85,000	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	448,693	-	-
National City HEC	-	-	80,387	75,000	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	249,535	173,585	-	-	-
Fire Alarm Upgrades	35,104	-	-	-	-
Land Acquisition	-	14,632	33,511	-	-
SUHSD Middle College	-	67,267	164,957	95,000	95,000
Devore Stadium	-	4,260	1,759,254	-	-
Campus Modernization	-	-	-	-	-
Roof Restoration	-	-	3,743,012	-	-
Other Projects/Reserve	-	-	-	14,722,240	14,722,240
Total Expenditures	**$ 97,925,004**	**$ 75,647,380**	**$ 46,938,149**	**$ 28,237,435**	**$ 28,237,435**

Southwestern Community College District
FY 26-27 Adopted Budget
Proposition SW

Proposition SW Bond Fund 43	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Beginning Fund Balance	**$ -**	**$ 130,889,784**	**$ 130,889,784**
Income			
Interest	$ 4,212,109	$ 3,000,000	$ 3,000,000
Net Inc (Dec) in FV of Investment	(253,826)	-	-
Total Income	$ 3,958,283	$ 3,000,000	$ 3,000,000
Other Financing Sources			
Proceeds from Sale of Bonds	$ 120,000,000	$ -	$ -
Proceeds from Bond Anticipation Note (BAN)	9,816,794	-	-
Total Other Financing Sources	$ 129,816,794	$ -	$ -
Total Sources	$ 133,775,077	$ 3,000,000	$ 3,000,000
Expenses			
Capital Outlay/Renovation	$ 2,885,293	$ 100,000,000	$ 100,000,000
Total Expenses	$ 2,885,293	$ 100,000,000	$ 100,000,000
Fund Balances, End of Year	**$ 130,889,784**	**$ 33,889,784**	**$ 33,889,784**

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

Proposition SW Bond Fund 43	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Program Management	$ -	$ 5,000,000	$ 5,000,000
Auto Tech	-	15,000,000	15,000,000
Building 68 Reconstruction	-	10,000,000	10,000,000
Middle College	-	10,000,000	10,000,000
Infrastructure	-	10,000,000	10,000,000
Gateway	-	40,000,000	40,000,000
Property Acquisition	2,205,293	10,000,000	10,000,000
Other Projects/Reserve	680,000	-	-
Total Expenditures	**$ 2,885,293**	**$ 100,000,000**	**$ 100,000,000**

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

Enterprise Funds 51, 52, 58 & 59	BOOKSTORE	FOOD SERVICES	CIVIC CENTER LEASING	FITNESS CENTER-JAWS	COMBINED
Beginning Fund Balance	$ 252,759	$ (420,318)	$ 628,797	$ (381,755)	$ 79,483
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	**$ (216,713)**	**$ (1,236,323)**	**$ 846,677**	**$ (779,952)**	**$ (1,386,311)**

Southwestern Community College District
FY 26-27 Adopted Budget
Bookstore

Bookstore Fund 51	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Beginning Fund Balance	$ 1,389,861	$ 687,048	$ 611,251	$ 252,759	$ 252,759
Revenue					
Sales and Commissions	$ 2,634,802	$ 2,709,762	$ 2,367,737	$ 2,369,000	$ 2,369,000
Other Revenue	863	3,868	902,428	82,850	82,850
Transfers In	-	-	-	-	-
Total Revenue	$ 2,635,665	$ 2,713,630	$ 3,270,165	$ 2,451,850	$ 2,451,850
Expenses					
Classified & Student Salaries	$ 570,585	$ 575,283	$ 693,721	$ 838,068	$ 838,068
Employee Benefits	222,622	240,648	331,223	470,236	470,236
Supplies and Materials	12,739	21,355	14,716	10,000	10,000
Other Operating Expenses and Services	2,172,229	1,952,141	1,781,897	1,603,018	1,603,018
Capital Outlay	5,930	-	9,691	-	-
Other Outgo and Transfers Out	354,373	-	797,409	-	-
Total Expenses	$ 3,338,478	$ 2,789,427	$ 3,628,657	$ 2,921,322	$ 2,921,322
Excess of Revenues Over (Under) Expenses	$ (702,813)	$ (75,797)	$ (358,492)	$ (469,472)	$ (469,472)
Ending Fund Balance	**$ 687,048**	**$ 611,251**	**$ 252,759**	**$ (216,713)**	**$ (216,713)**

Southwestern Community College District
FY 26-27 Adopted Budget
Food Services

Food Services Fund 52	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Beginning Fund Balance	$ (68,115)	$ -	$ 250,363	$ (420,318)	$ (420,318)
Revenue					
Sales and Commissions	$ 1,561,774	$ 2,184,201	$ 2,594,397	$ 2,300,799	$ 2,300,799
Other Revenue	-	119	29	-	-
Transfers In	453,988	195,000	-	-	-
Total Revenue	$ 2,015,762	$ 2,379,320	$ 2,594,426	$ 2,300,799	$ 2,300,799
Expenses					
Classified & Student Salaries	$ 783,567	$ 815,840	$ 1,192,409	$ 1,023,925	$ 1,023,925
Employee Benefits	279,090	345,305	497,847	651,264	651,264
Supplies and Materials	15,515	6,082	48,108	20,000	20,000
Other Operating Expenses and Services	817,033	961,730	1,526,743	1,421,615	1,421,615
Capital Outlay	52,442	-	-	-	-
Other Outgo and Transfers Out	-	-	-	-	-
Total Expenses	$ 1,947,647	$ 2,128,957	$ 3,265,107	$ 3,116,804	$ 3,116,804
Excess of Revenues Over (Under) Expenses	$ 68,115	$ 250,363	$ (670,681)	$ (816,005)	$ (816,005)
Ending Fund Balance	**$ -**	**$ 250,363**	**$ (420,318)**	**$ (1,236,323)**	**$ (1,236,323)**

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

Civic Center-Facilities Leasing Fund 58	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Beginning Fund Balance	$ 1,013,438	$ 1,037,137	$ 1,080,782	$ 628,797	$ 628,797
Revenue					
Sales and Commissions	$ 836,910	$ 925,083	$ 572,324	$ 885,735	$ 885,735
Other Revenue	-	-	15,386	300,000	300,000
Transfers In	13,931	-	-	-	-
Total Revenue	$ 850,841	$ 925,083	$ 587,710	$ 1,185,735	$ 1,185,735
Expenses					
Classified & Student Salaries	$ 473,944	$ 515,519	$ 669,543	$ 608,255	$ 608,255
Employee Benefits	184,307	187,983	273,461	271,600	271,600
Supplies and Materials	7,199	34,394	12,934	13,000	13,000
Other Operating Expenses and Services	51,847	138,760	83,757	75,000	75,000
Capital Outlay	21,699	4,782	-	-	-
Other Outgo and Transfers Out	88,146	-	-	-	-
Total Expenses	$ 827,142	$ 881,438	$ 1,039,695	$ 967,855	$ 967,855
Excess of Revenues Over (Under) Expenses	$ 23,699	$ 43,645	$ (451,985)	$ 217,880	$ 217,880
Ending Fund Balance	**$ 1,037,137**	**$ 1,080,782**	**$ 628,797**	**$ 846,677**	**$ 846,677**

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

Fitness Center Fund 59	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Beginning Fund Balance	$ 738,738	$ -	$ (136,901)	$ (381,755)	$ (381,755)
Revenue					
Sales and Commissions	$ 945,916	$ 1,016,073	$ 1,198,446	$ 1,100,100	$ 1,100,100
Other Revenue	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Revenue	$ 945,916	$ 1,016,073	$ 1,198,446	$ 1,100,100	$ 1,100,100
Expenses					
Classified & Student Salaries	$ 1,149,734	$ 780,120	$ 886,023	$ 848,777	$ 848,777
Employee Benefits	400,298	222,193	389,027	471,520	471,520
Supplies and Materials	5,490	2,930	-	-	-
Other Operating Expenses and Services	129,132	147,731	168,250	178,000	178,000
Capital Outlay	-	-	-	-	-
Other Outgo and Transfers Out	-	-	-	-	-
Total Expenses	$ 1,684,654	$ 1,152,974	$ 1,443,300	$ 1,498,297	$ 1,498,297
Excess of Revenues Over (Under) Expenses	$ (738,738)	$ (136,901)	$ (244,854)	$ (398,197)	$ (398,197)
Ending Fund Balance	**$ -**	**$ (136,901)**	**$ (381,755)**	**$ (779,952)**	**$ (779,952)**

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

Associated Student Org. Fund 71	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Beginning Fund Balance	$ 583,768	$ 803,535	$ 961,524	$ 982,265	$ 982,265
Revenue					
Student Activity Cards	$ 592,394	$ 595,868	$ 324,883	$ 300,000	$ 300,000
Other Revenue	36,651	92,688	104,841	42,313	42,313
Transfers In	200	-	-	-	-
Total Revenue	$ 629,245	$ 688,556	$ 429,724	$ 342,313	$ 342,313
Expenses					
Classified & Student Salaries	$ 60,021	$ 78,304	$ 78,593	$ 88,806	$ 88,806
Employee Benefits	40,482	44,884	28,367	46,024	46,024
Supplies & Replacement	228,518	298,977	225,464	355,000	355,000
Other Operating Costs	77,957	85,402	76,559	155,313	155,313
Other Uses	2,500	23,000	-	-	-
Transfers Out	-	-	-	-	-
Total Expenses	$ 409,478	$ 530,567	$ 408,983	$ 645,143	$ 645,143
Excess of Revenues Over (Under) Expenses	$ 219,767	$ 157,989	$ 20,741	$ (302,830)	$ (302,830)
Ending Fund Balance	**$ 803,535**	**$ 961,524**	**$ 982,265**	**$ 679,435**	**$ 679,435**

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

Student Representation Fee Fund 72	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Beginning Fund Balance	$ 83,474	$ 93,526	$ 94,594	$ 9,103	$ 9,103
Revenue					
Student Fees	$ 42,213	$ 42,747	$ 24,474	$ 33,618	$ 33,618
Other Income	42,213	42,747	24,474	33,618	33,618
Total Revenue	$ 84,426	$ 85,494	$ 48,948	$ 67,236	$ 67,236
Expenses					
Payment to SWC ASO for Student Representation Fee	$ -	$ 42,213	$ 67,220	$ 33,618	$ 33,618
Payment to Student Senate of CCC (SSCCC)	69,168	42,213	67,220	33,618	33,618
Administrative Fee Paid to District	5,206	-	-	-	-
Total Expenses	$ 74,374	$ 84,426	$ 134,440	$ 67,236	$ 67,236
Excess of Revenues Over (Under) Expenses	$ 10,052	$ 1,068	$ (85,492)	$ -	$ -
Ending Fund Balance	**$ 93,526**	**$ 94,594**	**$ 9,103**	**$ 9,103**	**$ 9,103**

Southwestern Community College District
FY 26-27 Adopted Budget
Student Center

Student Center Fund 73*	FY 23-24 Audited Actuals	FY 24-25 Audited Actuals	FY 25-26 Unaudited Actuals	FY 26-27 Tentative Budget	FY 26-27 Adopted Budget
Beginning Fund Balance	$ 435,956	$ 300,659	$ 315,512	$ 412,121	$ 412,121
Revenue					
Interest	$ 22,913	$ 14,853	$ 11,446	$ 8,000	$ 8,000
Student Fees	106,665	-	85,162	70,000	70,000
Transfers In	-	-	-	-	-
Total Revenue	$ 129,578	$ 14,853	$ 96,608	$ 78,000	$ 78,000
Expenses					
Supplies	$ -	$ -	$ -	$ -	$ -
Other Expenses	-	-	-	-	-
Bond Payment	264,875	-	-	-	-
Total Expenses	$ 264,875	$ -	$ -	$ -	$ -
Excess of Revenues Over (Under) Expenses	$ (135,297)	$ 14,853	$ 96,608	$ 78,000	$ 78,000
Ending Fund Balance	**$ 300,659**	**$ 315,512**	**$ 412,121**	**$ 490,121**	**$ 490,121**

Glossary

Glossary

AP: Administrative Procedure.

Allocation: Distribution of resources according to a predetermined plan.

Apportionment: Allocation of state or federal aid, taxes, and or other monies to community college districts.

Apportionment Periods/Cycles:

> **Advance Apportionment (AD)** – Calculates payments for Districts for the months of July to January.
>
> **First Principal Apportionment (P1)** – Calculates payments for Districts for the months of February to May.
>
> **Second Principal Apportionment (P2)** – Calculates payments to Districts for the month of June.
>
> **Recalculation (R1)** – Calculates prior year annual certifications. Adjustments can be processed up to the following year P1 period.

Appropriation: A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

ASO: Associated Student Organization.

Basis of accounting: A term used to refer to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

> **Accrual basis**: The method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows.
>
> **Modified accrual basis (modified cash basis)**: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond-issue proceeds) are recognized when they become susceptible to accrual, that is, when they become both "measurable" and "available" to finance expenditures of the current period.
>
> "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditure either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

Beginning fund balance: Unencumbered resources available in a fund from the prior year after payment of the prior-year expenses.

Bond fund: Utilized to account for financial activities for Proposition R, Z and SW. Revenues include bond proceeds and interest derived from proceeds. Expenses are for capital improvements identified in the ballot measures.

BP: Board Policy.

Budget document: The instrument used by the budget-making authority to present a comprehensive financial program to the governing authority (form CCFS-311 for California community colleges).

Included is a balanced statement of revenues and expenditures (both actual and budgeted) as well as other exhibits.

Budgeting: The process of allocating available resources among potential activities to achieve the objectives of an organization.

CalPERS (PERS): California Public Employees' Retirement System.

CalSTRS (STRS): California State Teachers' Retirement System.

Capital outlay: The acquisition of or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Categorical funding: Allocations that are required to be spent in a particular way or for a designated program.

CCC: California Community Colleges.

CCCCO: California Community College Chancellor's Office.

Chart of accounts: A systematic list of accounts applicable to a specific entity.

Classified employee: A district employee who is not required to meet minimum academic standards as a condition of employment.

COLA: Cost-of-Living Adjustment.

Contracted services: Services rendered by personnel who are not on the payroll of the college system, including all related expenses covered by the contract.

Debt service: Expenditures for the retirement of principal and interest on long-term debt.

Deferred revenue: Revenue received prior to being earned, such as bonds sold at a premium, advances received on federal or state program grants, or enrollment fees received for a subsequent period.

Deficit factor: Applied to apportionment revenue based on available funding from the California Community Colleges Chancellor's Office.

Employee benefits: Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of OASDI (Social

Security) taxes, and workers' compensation payments. These amounts are not included in the gross salary but are over and above. While not paid directly to employees, they are a part of the total cost of employees.

Ending fund balance: Unencumbered resources available in a fund from the current year after payment of the current-year expenses.

Enterprise funds: A subgroup of the proprietary funds group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Estimated revenue: Expected receipt or accruals of monies from revenue or nonrevenue sources during a given period.

Expenditures: Payment of cash or cash equivalent for payroll, goods or services, or a charge against available funds in settlement of an obligation.

External Audit: An official examination and verification of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audit procedures may also include examination and verification of compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance audit.

Fifty Percent (50%) Law: Education Code Section 84362, commonly known as the 50% Law, requires that a minimum of 50 percent of the district's current expense of education be expended during each fiscal year for salaries and benefits of classroom instructors.

Fiscal year: A 12-month period to which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations. For governmental entities in the state of California, the period begins on July 1 and ends on June 30.

FTEF: Means full-time equivalent faculty. FTEF is expressed as the percentage of hours per week considered to be a full-time assignment.

FTES: Shall mean "full-time equivalent students." The units of resident FTES are the primary basis of revenue to the college. A single unit of FTES represents 525 instructional contact hours. Annually, the state sets a level of funding for each college, expressed in units of FTES, that constitutes the vast majority of income to the institution.

Full-time equivalent (FTE) employees: Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 40 hours per week. If several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE.

Fund: An independent fiscal and accounting structure with a self-balancing set of accounts for recording financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund balance: The difference between fund assets and fund liabilities of governmental and similar trust funds.

General fund: The fund used to account for the operations of the district.

General reserve: An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

GFOA: Government Finance Officers Association.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for governmental entities.

Governmental funds: Grouping of funds used to account for activities directly related to an institution's educational objectives. These funds include the General Fund, Debt Service Funds, Special Revenue Funds, and Capital Project Funds.

Grants: Contributions or gifts of cash, or other assets, from another government or private organization to be used or expended for a specified purpose, activity, or facility.

Hold Harmless: Ensures that no district will receive less than it received in 2024-2025.

Indirect expenses or costs: Those elements of cost necessary in the production of a good or service, which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, and supervision.

Instructional service agreement (ISA): An agreement with a third party to provide instruction that is open to all students and is eligible for apportionment, if specific criteria are met.

Intrabudget transfers: Amounts transferred from one appropriation account to another within the same fund.

JPA: Joint Powers Agreement.

Liabilities: Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Long-term debt: A borrowing that extends for more than one year from the beginning of the fiscal year.

OPEB: Other Post-Employment Benefits.

Operating expenses: Expenses related directly to the entity's primary activities. Generally used in proprietary funds and the full-accrual entity-wide financial statements.

Operating income: Revenues received directly related to the entity's primary activity. Generally used in proprietary funds and the full-accrual entity-wide financial statements.

Other Post-Employment Benefits (OPEB): Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.

Other postemployment benefits that a retiree can be compensated for are life-insurance premiums, healthcare premiums, and deferred-compensation arrangements.

PBC: Planning and Budget Committee.

Proprietary Funds Group: A group of funds used to account for those ongoing government activities which, because of their income-producing character, are similar to those found in the private sector.

Reimbursement: (1) Repayments of amounts remitted on behalf of another party; and (2) Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that properly apply to another fund (e.g., an expenditure properly chargeable to a special revenue fund is initially made from the general fund and is subsequently reimbursed). These transactions are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund reimbursed.

Revenue: Increase in net assets from other than expense or expenditure refunds or other financing sources (e.g., long-term debt proceeds, residual equity, operating transfers, and capital contributions).

SCC: Shared Consultation Council.

Self-Insurance Fund: An internal service fund designated to account for income and expenditures of self-insurance programs.

SERP: Supplemental Employee Retirement Plan.

Student Centered Funding Formula (SCFF): Funds districts using a base allocation tied to enrollment, a supplemental allocation based on student demographics correlated with higher need students, and a student success allocation based on outcomes. 2018-19 was the first year of implementation of the SCFF.

Total computational revenue (TCR): Describes the calculation of a district's total entitlement based on full-time equivalent students (FTES), infrastructure factors, and the number of colleges and centers a district operates. The TCR provides the basis for general apportionment funding to be distributed throughout the community college system. It is from this number that the California Community Colleges Chancellor's Office distributes apportionment as per the allocation process described in Title 5 Section 58770.