

Southwest Wisconsin Technical College
 Notice of Public Hearing
 Budget Summary - General Fund
 Fiscal Year 2026-2027

| | 2024-25 <u>Actual⁽³⁾</u> | 2025-26 <u>Budget</u> | 2025-26 <u>Estimate⁽⁴⁾</u> | 2026-27 <u>Budget</u> | |
|--|--|--------------------------|--|--------------------------|--------------------------------|
| REVENUES | | | | | |
| Local Government | 5,312,019 | 5,434,000 | 5,325,000 | 5,553,800 | |
| State Aids | 11,777,883 | 11,361,100 | 11,900,000 | 12,830,730 | |
| Program Fees | 4,801,618 | 5,004,000 | 4,900,000 | 5,296,700 | |
| Material Fees | 290,517 | 295,000 | 290,000 | 292,000 | |
| Other Student Fees | 602,853 | 561,000 | 600,000 | 640,200 | |
| Institutional | 2,800,280 | 2,747,200 | 2,900,000 | 2,450,000 | |
| Federal | 1,631,494 | 1,421,400 | 1,800,000 | 1,431,800 | |
| Total Revenues | <u>27,216,664</u> | <u>26,823,700</u> | <u>27,715,000</u> | <u>28,495,230</u> | |
| EXPENDITURES | | | | | |
| Instruction | 14,910,852 | 15,625,100 | 16,000,000 | 17,261,800 | |
| Instructional Resources | 263,445 | 308,900 | 299,000 | 307,200 | |
| Student Services | 3,029,357 | 3,342,300 | 3,300,000 | 3,510,100 | |
| General Institutional | 6,542,158 | 5,806,800 | 5,750,000 | 5,848,150 | |
| Physical Plant | 2,410,935 | 2,200,100 | 2,200,000 | 2,222,550 | |
| Total Expenditures | <u>27,156,747</u> | <u>27,283,200</u> | <u>27,549,000</u> | <u>29,149,800</u> | |
| Net Revenue (Expenditures) | 59,917 | (459,500) | 166,000 | (654,570) | |
| OTHER SOURCES (USES) | | | | | |
| Operating Transfer In (Out) | 454,042 | 482,800 | 123,000 | 510,638 | |
| Total Resources (Uses) | 454,042 | 482,800 | 123,000 | 510,638 | |
| TRANSFERS TO (FROM) FUND BALANCES | | | | | |
| Reserve for Prepaids & Inventories | - | - | - | - | |
| Reserve for Operations | 513,959 | 23,300 | 289,000 | (143,932) | |
| Designated for Subsequent Years | - | - | - | - | |
| Total Transfers To (From) Fund Balance | 513,959 | 23,300 | 289,000 | (143,932) | |
| Beginning Fund Balance | <u>13,024,159</u> | <u>13,731,159</u> | <u>13,538,118</u> | <u>13,827,118</u> | |
| Ending Fund Balance | <u>13,538,118</u> | <u>13,754,459</u> | <u>13,827,118</u> | <u>13,683,186</u> | |
| EXPENDITURES BY FUND | | | | | |
| General Fund | 27,156,747 | 27,283,200 | 27,549,000 | 29,149,800 | %Change ⁽⁵⁾ 6.84 |
| Special Revenue-Operational Fund | - | - | - | - | - |
| Special Revenue-Non-Aidable Fund | 7,704,639 | 9,125,000 | 7,560,000 | 9,125,000 | - |
| Capital Projects Fund | 3,753,380 | 4,000,000 | 3,015,000 | 3,948,862 | (1.28) |
| Debt Service Fund | 6,746,616 | 6,946,500 | 6,959,750 | 7,098,900 | 2.19 |
| Enterprise Fund | 2,415,346 | 2,400,000 | 2,300,000 | 2,400,000 | - |
| Internal Service Fund | 3,345,293 | 4,455,000 | 3,600,000 | 4,455,000 | - |
| Total Expenditures by Fund | 51,122,021 | 54,209,700 | 50,983,750 | 56,177,562 | 3.63 |
| REVENUES BY FUND | | | | | |
| General Fund | 27,216,664 | 26,823,700 | 27,715,000 | 28,495,230 | 6.23 |
| Special Revenue-Operational Fund | - | - | - | - | - |
| Special Revenue-Non-Aidable Fund | 7,686,457 | 9,100,000 | 7,620,000 | 9,100,000 | - |
| Capital Projects Fund | 102,512 | 75,000 | 167,000 | 75,000 | - |
| Debt Service Fund | 6,857,119 | 6,860,000 | 7,025,000 | 7,155,000 | 4.30 |
| Enterprise Fund | 2,328,150 | 2,330,000 | 2,240,000 | 2,330,000 | - |
| Internal Service Fund | 3,580,169 | 4,455,000 | 3,600,000 | 4,455,000 | - |
| Total Revenue by Fund | 47,771,071 | 49,643,700 | 48,367,000 | 51,610,230 | 3.96 |

⁽³⁾ Actual is presented on a budgetary basis.

⁽⁴⁾ Estimate is based upon 10 months of actual and 2 months of estimate

⁽⁵⁾ (2025-26 Budget - 2024-25 Budget)/2024-25 Budget.