

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

2016-2017



Board of Trustees

Tom Ashley, President – Trustee Area 5

Bill Zimmerman, Clerk – Trustee Area 3

Sherrie Guerrero, Ed.D. – Trustee Area 1

Dorothy McGargill – Trustee Area 2

Ann Motte – Trustee Area 4



Our Mission Statement



Mt. San Jacinto College offers accessible, equitable and innovative educational programs and services to students aspiring to achieve their academic, career and personal development goals.

We provide students a safe environment in which to pursue basic skills, career and general education pathways. Our programs lead to transfer, associate degrees and certificates which meet workforce development needs in our diverse communities.

Our commitment to student success empowers students with the skills and knowledge needed to participate meaningfully in today's complex world.

Vision Statement

Transforming Learners. Transforming Communities. Transforming Lives.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017**

TABLE OF CONTENTS

<u>FUND</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	Mission Statement	
	President's Message	1
	List of Funds Budgeted	3
11	General Fund Unrestricted	4
11	Board of Trustees Special Reserve Fund	10
12	General Fund Restricted	13
12	Parking Fund	19
12	Instructional Equipment Block Grant Fund	22
32	Cafeteria Fund	25
33	Child Development Fund	29
41	Capital Outlay Projects Fund	33
43	Bond Projects Fund	37
51	Bookstore Fund	40
61	Self-Insurance Fund	44
71	Student Government Association Fund	48
72	Student Representation Fee Fund	53
74	Student Financial Aid Fund	56
79	Foundation Fund	60
	Supplemental Data	
	Cost-of-Living Adjustment	65
	Compliance with the Fifty-Percent Law	66
	Historical Data - District Reserves	67
	Historical Data - Revenue vs. Expenditures	68
	Historical Data - FTES Comparison	69
	Capital Outlay Projects Fund By Project	70
	Bond Projects Fund By Project	71
	Budget Allocation Model	72

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017**

Budget Fund Summary

73

To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: Adopted Budget 2016-2017
Date: September 8, 2016



On June 27, 2016, Governor Brown signed the 2016-2017 Budget Act, spending \$170.9 billion from the General Fund and other state funds. General Fund appropriations total \$122.5 billion, \$7.1 Billion (or 6%) more than the enacted 2015-2016 budget. The budget balances new and ongoing commitments with building the state's fiscal reserves and spending on one-time items such as infrastructure and affordable housing.

The 2016-2017 budget recognizes the indispensable role California Community Colleges play in development of the state's workforce, closing achievement gaps, and providing educational access to all Californians. For community colleges, this budget agreement provides just over \$500 million in new ongoing Proposition 98 resources, and approximately \$350 million in one-time funds. Here are a few highlights of the California Community College budget:

- \$114.7 million (2%) for increased access (approximately 50,000 more students)
- \$75 million in general operating expense funding base augmentation
- \$31.7 million to cover lower than initially estimated 2015-2016 property taxes. If our property tax deficit is less than this amount at P2, the remaining funds will be allocated as one-time mandated costs payments
- \$105.5 million to pay down prior year mandate claims
- \$200 million for the Strong Workforce Program to improve and expand efforts for workforce training
- \$48 million for the CTE Pathways Program
- \$30 million increase to the existing Basic Skills categorical program
- \$184.6 million for deferred maintenance, instructional equipment, and drought response activities
- \$49.2 million for energy efficiency projects

Once again Mt. San Jacinto College has the highest constrained targeted growth rate in the state at 6.75%. The District has taken a conservative approach towards the maximum growth rate of 6.75%, and the Adopted Budget includes a constrained growth funding rate of 4%. As enrollments grow and FTES are earned, revenue will be adjusted accordingly.

Presented for approval is the Adopted Budget for fiscal year 2016-2017. The ending balance for the General Fund for 2015-2016 is \$10,495,179. This balance includes salary savings, year-end categorical expense transfers, operational reserves, and contractual carry over agreements.

Built into this Adopted Budget is the full restoration of previous budget reductions, 13 net new teaching faculty positions and 3 replacements due to retirements/resignations, increased access, and growth. Increases to the California State Teachers' Retirement System (STRS) and California Public Employee's Retirement System (PERS) employer contribution rates, Post-Employment Benefits (OPEB) payments, insurance, utilities, employee benefits and fixed costs have also been included. The District plans on funding an additional 8 net new faculty positions for fiscal year 17/18.

The Adopted Budget now includes the new Bond Fund (43) to account for the financial activity associated with Measure AA, the \$295 million General Obligation Bond. Adjustments have been made to the Capital Outlay Fund (41) as a result of the passage of Measure AA and inter-fund transfers from the General Fund Unrestricted to the Capital Outlay Fund (41) have been reduced to reflect the impact from Measure AA.

The State 2016-2017 budget continues to reflect both stability and growth in education funding. The Governor provides both ongoing and one-time funding for schools and community colleges. This budget recognizes that the economy, both locally and nationally, continues to recover from the recession. However, the Governor continues to prepare for the next recession. He has taken great pains to explain the relationship between state revenues, particularly capital gains revenues, and ongoing state expenditures. The economy has finished its seventh year of expansion, two years longer than the average recovery. Even a moderate recession could quickly produce huge deficits in the State Budget. The 2016 Budget Act prepares the state for the next recession by increasing the Rainy Day Fund.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 83,510,775
11	Board of Trustees Special Reserve Fund	12,920,386
12	General Fund Restricted	23,427,917
12	Parking Fund	509,406
12	Instructional Equipment Block Grant Fund	1,145,262
32	Cafeteria Fund (Auxiliary account)	1,135,224
33	Child Development Fund	1,224,156
41	Capital Outlay Projects Fund	12,751,344
	Board of Trustees Capital Outlay Reserve	2,066,706
43	Bond Project Fund	54,981,961
51	Bookstore Fund (Auxiliary account)	3,170,421
61	Self-Insurance Fund	707,276
71	Student Government Association Fund (Auxiliary account)	347,257
72	Student Representation Fee Fund (Auxiliary account)	3,281
74	Student Financial Aid Fund	24,060,502
79	Foundation Fund (Auxiliary account)	4,380,167
		<hr/>
	TOTAL ALL FUNDS	\$ 224,275,335
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MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
GENERAL FUND UNRESTRICTED

The primary purpose of the General Fund Unrestricted is to support the basic instructional and instructional support activities of the District with funding sources that are discretionary in nature. All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund Unrestricted.

There are two sub-funds in the General Fund Unrestricted:

General Fund

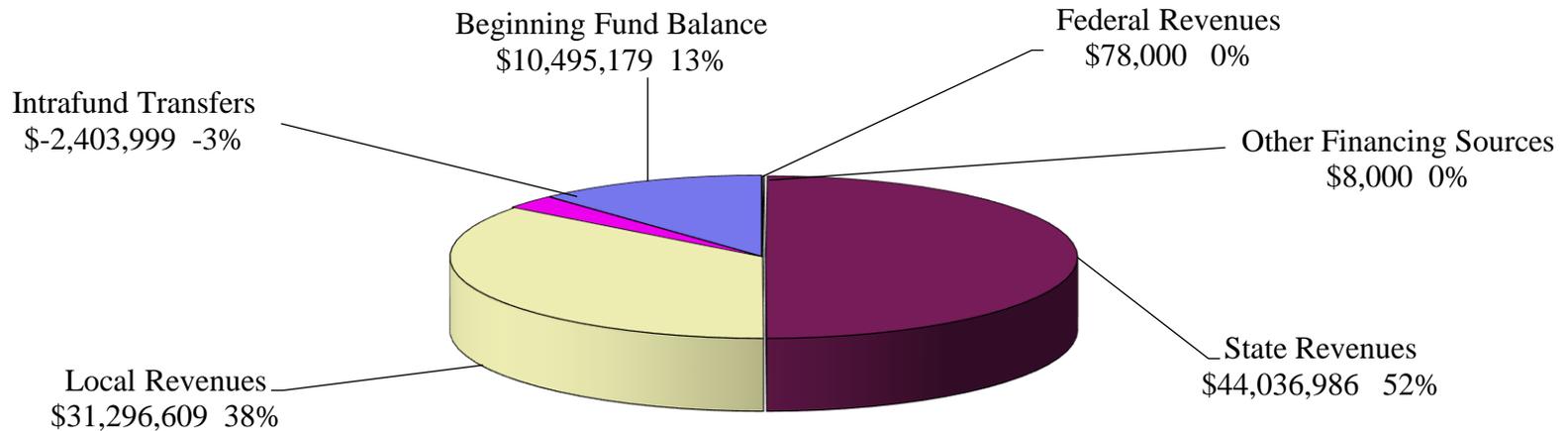
Board of Trustees General Reserve Fund

The General Fund is funded through state apportionment, lottery, interest, negotiated training programs, and other miscellaneous fees and revenues. The Board of Trustees Special Reserve Fund is funded through transfers from the General Fund.

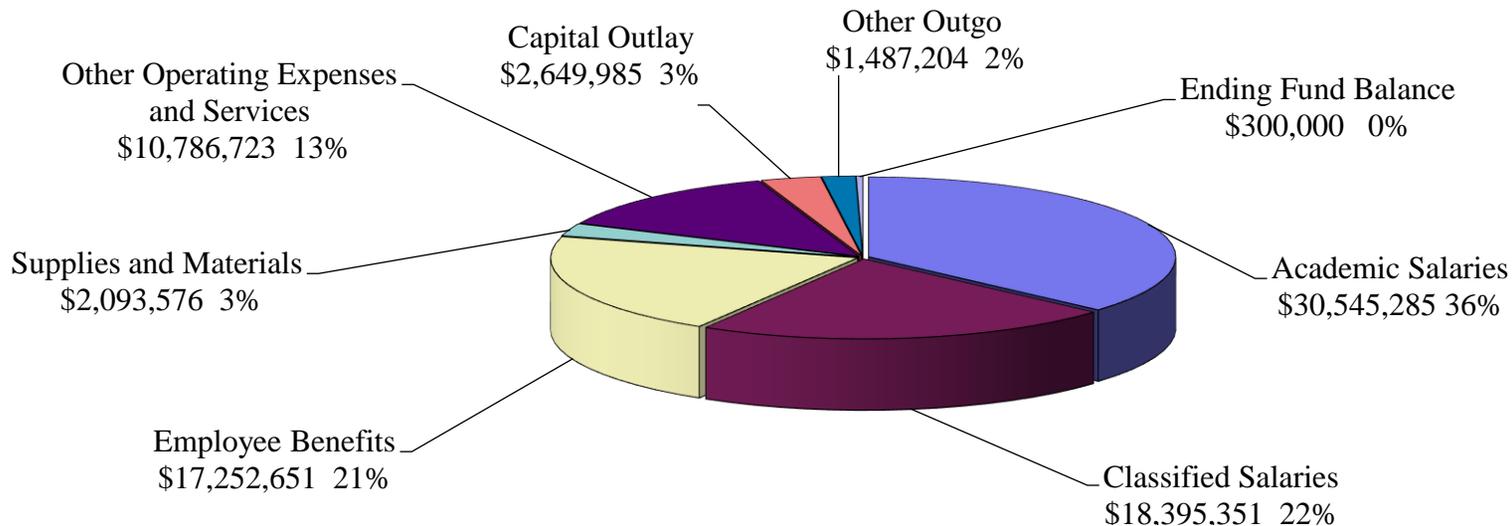
The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted moneys to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds or return to the General Fund any balance of designated moneys.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

General Fund Unrestricted Revenues and Beginning Fund Balance – \$83,510,775



General Fund Unrestricted Expenditures and Ending Fund Balance – \$83,510,775



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

General Fund Unrestricted

		2014-2015	2015-2016	2015-2016	2015-2016	2016-2017	%
		Actual	Adopted	Revised	Actual	Adopted	Change
<u>Revenues by Source</u>		Revenues	Budget	Budget	Revenues	Budget	Adopt/Act
8100	Federal Revenues						
8150	Student Financial Aid	\$ 69,466	\$ 70,000	\$ 70,000	\$ 71,977	\$ 70,000	(2.75)
8160	Veterans Education	7,338	8,000	8,000	8,419	8,000	(4.98)
	Total Federal Revenues	<u>76,804</u>	<u>78,000</u>	<u>78,000</u>	<u>80,396</u>	<u>78,000</u>	(2.98)
8600	State Revenues						
8611	State General Apportionment	20,740,759	24,541,321	24,541,321	23,963,627	28,828,891 *	20.30
8615	Student Enrollment Fee Administration	188,670	192,231	192,231	192,231	200,000	4.04
8630	Prop 30	9,954,895	9,865,000	9,865,000	9,934,224	10,017,557 *	0.84
8671	Homeowners' Property Tax Relief	319,462	350,000	350,000	320,457	350,000 *	9.22
8681	State Lottery	1,484,959	1,511,720	1,511,720	1,642,429	1,511,720	(7.96)
8685	State Mandated Costs	761,147	6,463,664	6,463,664	6,463,585	1,423,376	(77.98)
8690	Part Time Faculty Compensation	218,128	225,377	225,377	202,441	268,404	32.58
8690	STRS On Behalf	-	-	-	1,362,937	1,437,038	5.44
	Total State Revenues	<u>33,668,020</u>	<u>43,149,313</u>	<u>43,149,313</u>	<u>44,081,931</u>	<u>44,036,986</u>	(0.10)
8800	Local Revenues						
8809	Redevelopment Asset Liquidation	-	-	-	309,259	-	(100.00)
8811	Tax Allocation, Secured Roll	22,692,769	25,107,005	25,107,005	24,744,539	26,169,036 *	5.76
8812	Tax Allocation, Supplemental Roll	374,740	450,000	450,000	548,024	560,000 *	2.19
8813	Tax Allocation, Unsecured Roll	1,034,248	1,200,000	1,200,000	1,023,789	1,200,000 *	17.21
8816	Prior Years' Taxes	590,596	720,000	720,000	702,645	725,000 *	3.18
8817	Education Revenue Augmentation Fund	(4,407,545)	(4,500,000)	(4,500,000)	(2,532,655)	(3,867,333) *	52.70
8818	Redevelopment Agency Funds	217,860	220,000	220,000	230,281	237,000 *	2.92
8819	Redevelopment Residual	1,159,214	-	-	1,256,074	- *	(100.00)
8831	Contract Instructional Services	76,203	296,250	299,120	70,323	293,825	317.82
8848	Box Office Receipts	919	1,000	1,000	490	1,000	104.08
8850	Rents and Leases	56,391	209,000	209,000	115,146	150,000	30.27
8860	Interest and Investment	46,432	40,000	40,000	110,800	112,000	1.08
8872	Community Service Class Fees	520,599	756,321	756,321	444,116	788,045	77.44
8874	Enrollment Fees	2,927,657	3,148,000	3,148,000	3,315,732	3,450,000 *	4.05
8877	Instructional Materials Fees	38,774	45,000	45,000	32,438	30,000	(7.52)
8879	Student Records Fees	27,038	28,000	28,000	28,848	30,000	3.99
8880	Nonresident Tuition	457,383	941,118	941,118	300,024	657,032	118.99
8885	Other Student Fees and Charges	165,727	195,267	195,267	158,027	209,419	32.52
8890	Other Local	342,082	350,065	350,065	484,642	551,585	13.81
	Total Local Revenues	<u>26,321,087</u>	<u>29,207,026</u>	<u>29,209,896</u>	<u>31,342,542</u>	<u>31,296,609</u>	(0.15)
8900	Other Financing Sources						

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
General Fund Unrestricted

<u>Revenues by Source</u>	2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8912 Sale of Equipment and Supplies	7,747	8,000	8,000	1,022	8,000	682.78
8999 Intrafund Transfers-In (Out)	(531,282)	(6,997,528)	(6,997,528)	(7,181,341)	(2,403,999)	(66.52)
Total Other Financing Sources	<u>(523,535)</u>	<u>(6,989,528)</u>	<u>(6,989,528)</u>	<u>(7,180,319)</u>	<u>(2,395,999)</u>	(66.63)
Total Revenues	<u>59,542,376</u>	<u>65,444,811</u>	<u>65,447,681</u>	<u>68,324,550</u>	<u>73,015,596</u>	6.87
Beginning Fund Balance	<u>4,530,521</u>	<u>7,362,840</u>	<u>7,362,840</u>	<u>7,362,840</u>	<u>10,495,179</u>	42.54
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 64,072,897</u>	<u>\$ 72,807,651</u>	<u>\$ 72,810,521</u>	<u>\$ 75,687,390</u>	<u>\$ 83,510,775</u>	10.34

Note: Revenue limit for 2016-2017 = \$67,601,151 including 4% growth; Total Funded FTES = 12,327, based on the Advanced Apportionment released on 07/18/2016.* (The Revenue limit is calculated using 98% of Enrollment fee).

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
General Fund Unrestricted

<u>Expenditures by Object</u>	2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries						
1100 Instructional Salaries, Regular/Contract	\$ 10,167,745	\$ 12,741,022	\$ 12,741,022	\$ 11,498,510	\$ 14,018,205	21.91
1200 Non Instructional Salaries, Regular/Contract	2,951,549	4,196,654	4,195,867	3,711,388	4,786,986	28.98
1300 Instructional Salaries, Other	7,973,727	10,708,285	10,708,485	9,879,855	10,986,028	11.20
1400 Non Instructional Salaries, Other	1,950,431	891,602	1,076,990	1,470,681	754,066	(48.73)
Total Academic Salaries	<u>23,043,452</u>	<u>28,537,563</u>	<u>28,722,364</u>	<u>26,560,434</u>	<u>30,545,285</u>	15.00
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	9,729,149	13,011,083	13,185,565	11,122,435	15,180,211	36.48
2200 Instructional Aides, Regular	1,527,454	1,702,127	1,702,263	1,629,962	1,838,706	12.81
2300 Non Instructional Salaries, Other	1,432,988	513,159	582,920	1,292,870	616,314	(52.33)
2400 Instructional Aides, Other	338,538	454,437	530,359	456,669	760,120	66.45
Total Classified Salaries	<u>13,028,129</u>	<u>15,680,806</u>	<u>16,001,107</u>	<u>14,501,936</u>	<u>18,395,351</u>	26.85
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	1,772,103	2,932,372	2,933,680	3,821,243	3,707,338	(2.98)
3200 Public Employees' Retirement System Fund	1,439,396	1,786,032	1,806,932	1,631,684	2,472,261	51.52
3300 Old Age, Survivors, Disability	1,352,240	1,636,047	1,662,237	1,545,252	1,840,524	19.11
3400 Health and Welfare	3,493,927	4,269,024	4,306,116	4,038,779	5,627,331	39.33
3500 State Unemployment Insurance	17,924	22,018	22,277	20,588	24,192	17.51
3600 Workers' Compensation Insurance	856,711	793,793	803,122	746,484	910,372	21.95
3900 Other	1,296,267	1,222,044	1,222,044	1,121,437	2,670,633	138.14
Total Employee Benefits	<u>10,228,568</u>	<u>12,661,330</u>	<u>12,756,408</u>	<u>12,925,467</u>	<u>17,252,651</u>	33.48
4000 Supplies and Materials						
4100 Textbooks	1,074	3,001	3,772	721	3,813	428.85
4200 Books	9,005	22,540	27,555	19,099	26,118	36.75
4300 Instructional	305,441	754,962	761,385	184,018	721,488	292.07
4500 Non Instructional *	509,310	1,067,843	957,115	614,740	1,281,915	108.53
4600 Transportation	59,346	62,335	57,035	42,232	59,335	40.50
4700 Food Services	-	507	907	217	907	317.97
Total Supplies and Materials	<u>884,176</u>	<u>1,911,188</u>	<u>1,807,769</u>	<u>861,027</u>	<u>2,093,576</u>	143.15
5000 Other Operating Expenses and Services						
5003 Printing	81,349	54,650	52,368	59,983	54,052	(9.89)
5045 Postage	216,507	220,130	217,374	228,925	227,731	(0.52)
5100 Consultants and Contracted	866,954	1,638,855	1,700,905	1,475,959	1,864,210	26.30
5200 Conferences	296,330	496,506	463,517	344,197	489,450	42.20
5300 Memberships and Dues	127,636	123,174	136,400	134,967	140,830	4.34

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
General Fund Unrestricted

<u>Expenditures by Object</u>	2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
5400 Insurance	448,958	524,223	524,686	479,440	524,686	9.44
5500 Utilities	1,711,950	1,989,602	1,993,678	1,576,766	1,996,306	26.61
5600 Rents, Leases, and Maintenance	1,727,646	2,383,731	2,357,977	1,876,234	2,594,915	38.30
5700 Legal, Elections and Audit	766,642	996,861	1,007,557	996,047	1,411,202	41.68
5800 Other *	481,502	2,353,904	1,517,839	605,457	1,483,341	145.00
Total Other Operating Expenses and Services	<u>6,725,474</u>	<u>10,781,636</u>	<u>9,972,301</u>	<u>7,777,975</u>	<u>10,786,723</u>	38.68
6000 Capital Outlay						
6100 Sites and Site Improvements	-	41,290	41,290	-	43,522	100.00
6200 Buildings	516	243,200	201,569	-	439,331	100.00
6300 Library Books and Materials	159,203	209,696	204,601	161,558	237,942	47.28
6400 Equipment	1,439,556	1,215,218	1,577,388	1,237,401	1,929,190	55.91
Total Capital Outlay	<u>1,599,275</u>	<u>1,709,404</u>	<u>2,024,848</u>	<u>1,398,959</u>	<u>2,649,985</u>	89.43
Total Expenditures (1000 – 6000)	<u>55,509,074</u>	<u>71,281,927</u>	<u>71,284,797</u>	<u>64,025,798</u>	<u>81,723,571</u>	27.64
7000 Other Outgo						
7300 Interfund Transfers-Out	1,164,204	1,140,724	1,140,724	1,140,724	1,402,204	22.92
7500 Student Financial Aid	36,779	85,000	85,000	25,689	85,000	230.88
7900 Contingencies	7,362,840	300,000	300,000	10,495,179	300,000	(97.14)
Total Other Outgo and Contingencies	<u>8,563,823</u>	<u>1,525,724</u>	<u>1,525,724</u>	<u>11,661,592</u>	<u>1,787,204</u>	(84.67)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 64,072,897</u>	<u>\$ 72,807,651</u>	<u>\$ 72,810,521</u>	<u>\$ 75,687,390</u>	<u>\$ 83,510,775</u>	10.34

Note:
Deficit spending in Adopted Budget 2016-2017 is due to inclusion of the beginning balance and zero base budgeting.

* 2016-2017 Adopted Budget "5800 Other" includes unallocated restoration funding. 2016-2017 Adopted Budget "Non Instructional" includes 4% discretionary increase.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
BOARD OF TRUSTEES SPECIAL RESERVE FUND

The Board of Trustees Special Reserve Fund is a sub-fund of the General Fund Unrestricted, and is funded through transfers from the General Fund sub-fund.

The Chancellor's Office recommends that the minimum prudent unrestricted general fund balance (reserve) is 5 percent. The District Board of Trustees has further adopted a minimum reserve balance of 6 percent per Administrative Procedure 6305.

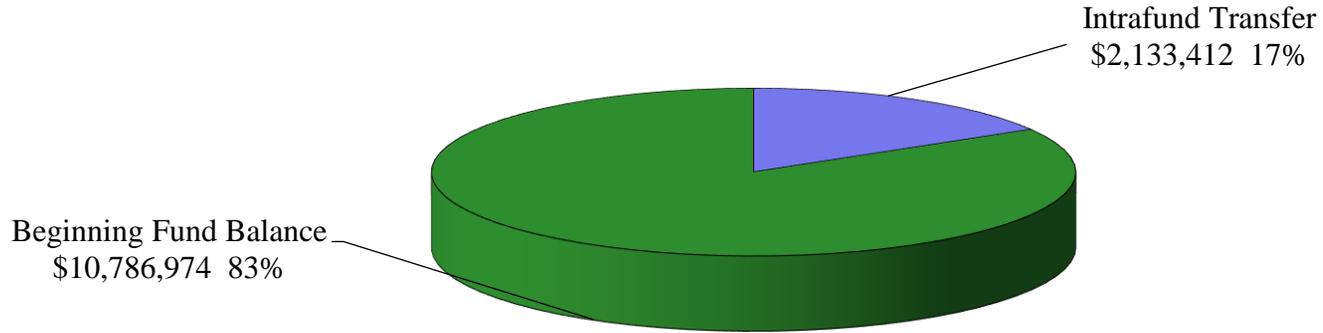
The Superintendent/President recommends an annual budget to the Board that must provide for the minimum 6 percent reserve. The reserve must be monitored throughout the fiscal year in conjunction with the submission of the quarterly financial status report (CCFS311Q) to the Board and to the Chancellor's Office. FY1617 Adopted Budget reserve is 7%.

In order to plan ahead for the scheduled increases in the District's state retirement systems contributions for California State Teacher's Retirement System (STRS) and for California Public Employee's Retirement System (PERS) designated reserves have been included in the Board of Trustees Special Reserve Fund. Additionally, a designated reserve for the future funding for the District's Other Postemployment Benefits (OPEB) liability has been built in.

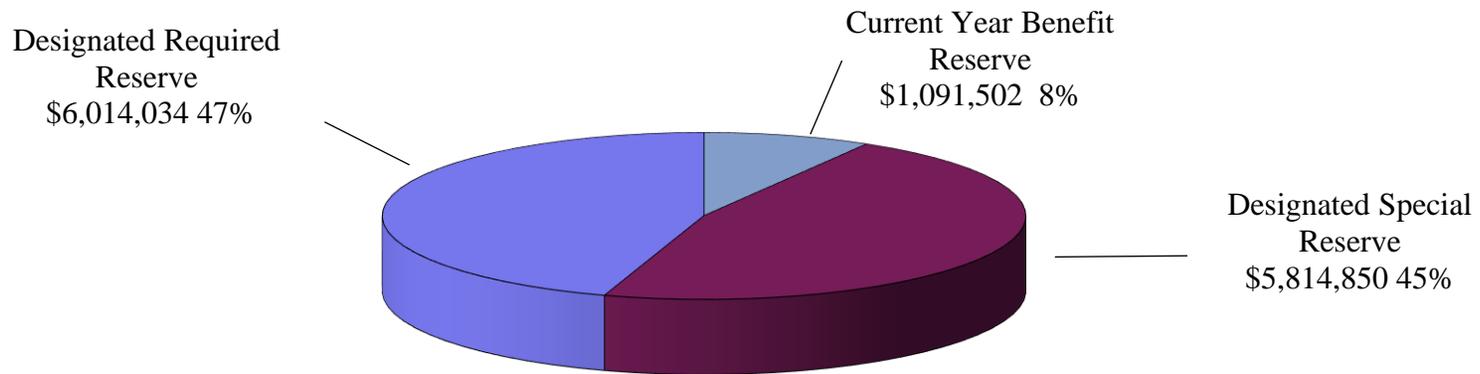
- * STRS \$2,803,557
- * PERS \$1,780,911
- *OPEB \$2,321,884

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance – \$12,920,386



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance - \$12,920,386



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Board of Trustees Special Reserve Fund

<u>Revenues by Source</u>		2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8999	Intrafund Transfers - (Out) In	\$ 244,317	\$ 6,726,910	\$ 6,726,910	\$ 6,910,723	\$ 2,133,412	(69.13)
	Beginning Fund Balance	3,631,934	3,876,251	3,876,251	3,876,251	10,786,974	178.28
	Total Other Financing Sources and Beginning Fund Balance	<u>\$ 3,876,251</u>	<u>\$ 10,603,161</u>	<u>\$ 10,603,161</u>	<u>\$ 10,786,974</u>	<u>\$ 12,920,386</u>	19.78
<u>Expenditures by Object</u>		2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
	3910 California State Teachers' Retirement System Reserve	\$ -	\$ 2,257,806	\$ 2,257,806	\$ -	\$ 545,751	100.00
	3920 California Public Employees' Retirement System Reserve	-	1,235,160	1,235,160	-	545,751	100.00
	3720 Other Postemployment Benefits Reserve	-	2,321,884	2,321,884	-	-	-
	Total Benefit Reserves	<u>-</u>	<u>5,814,850</u>	<u>5,814,850</u>	<u>-</u>	<u>1,091,502</u>	100.00
7190	Designated Required Reserve	\$ 3,876,251	\$ 4,788,311	\$ 4,788,311	\$ 4,972,124	\$ 6,014,034	20.96
	Designated Special Board Reserve	-	-	-	5,814,850	5,814,850	-
	Total Reserve	<u>3,876,251</u>	<u>4,788,311</u>	<u>4,788,311</u>	<u>10,786,974</u>	<u>11,828,884</u>	9.66
	Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$ 3,876,251</u>	<u>\$ 10,603,161</u>	<u>\$ 10,603,161</u>	<u>\$ 10,786,974</u>	<u>\$ 12,920,386</u>	19.78

Note: Adopted Budget FY1617 designated required reserve is 7%.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
GENERAL FUND RESTRICTED

The primary focus of the General Fund Restricted (Categorical and Grants) is to enhance the educational experience and success of students with funding sources that are specifically restricted in use by law, regulations, donors, or outside agencies.

Federal programs include Federal Work Study, Title IV Upward Bound and Talent Search (TRIO), College Cost Reduction and Access Act (STEM), Carl D. Perkins IV Career and Technical Education, Title V Hispanic Serving Institutions Strengthening Institutional Success, Trade Adjustment Assistance Community College and Career Training (TAACCCT), and Title II Workforce Innovation and Opportunity Act.

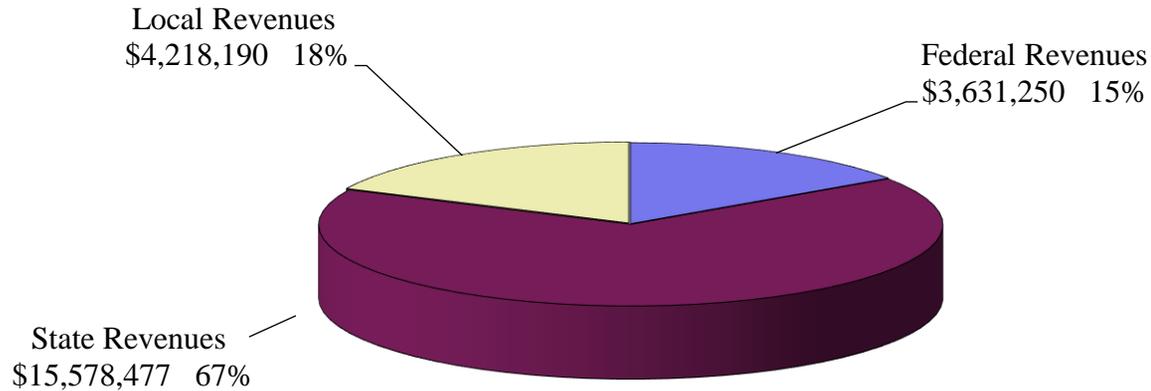
State programs include Student Success and Support Program (SSSP), Student Equity Program, CalWORKs, Extended Opportunities Programs and Services (EOPS), Board Financial Assistance Program (BFAP), Full-Time Student Success, Cooperative Agencies Resources for Education (CARE), Disabled Students Programs and Services (DSPS), Prekindergarten and Family Literacy (CPKS), Health Workforce Initiatives, Song-Brown Capitation, Enrollment Growth and Retention, Basic Skills, Staff Diversity, Telecommunications and Technology Infrastructure Program (formally @ONE), AB86 Adult Education Consortium Program, Career Technical Education (CTE) Enhancement, California Career Pathways Trust Grant (CCPT), Adult Education Block Grant (AEBG), and the Restricted Prop 20 Lottery.

Recently completed programs include a DNA Barcoding project funded through a National Science Foundation sub award from UC San Diego, AB86 Adult Education Planning, SB1070 Career Technical Education (CTE) Pathways, Song-Brown Special Programs, Health Workforce Initiatives, Career Technical Education (CTE) Enhancements, Active Minds, and Riverside County Office of Education Part-Day State Preschool.

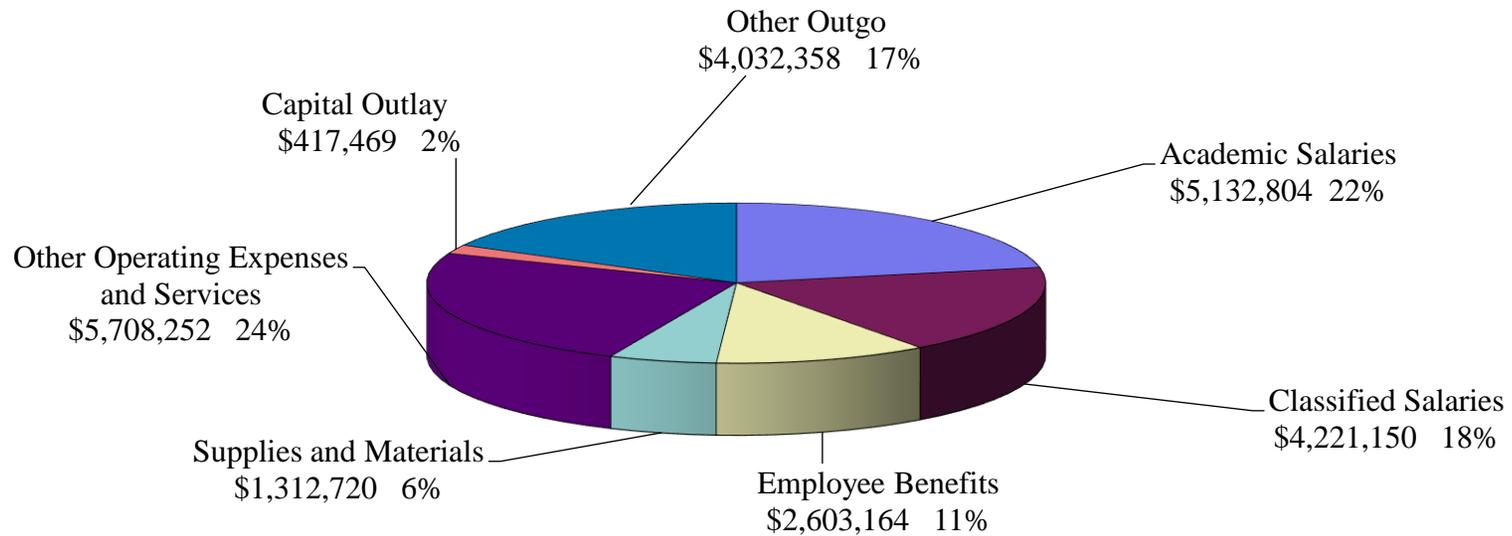
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined purposes, mandates require reporting formats and timelines, and imposes performance periods when funds should be used.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

General Fund Restricted Revenues and Beginning Fund Balance – \$23,427,917



General Fund Restricted Expenditures and Ending Fund Balance – \$23,427,917



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

General Fund Restricted

<u>Revenues by Source</u>	2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8120 Upward Bound	\$ 253,227	\$ 304,073	\$ 304,072	\$ 225,469	\$ 336,103	49.07
8120 Talent Search	231,222	275,772	275,772	193,244	322,528	66.90
8120 Federal Work Study	270,143	333,312	363,198	363,198	366,498	0.91
8120 Title V	607,220	233,041	758,041	293,838	989,204	236.65
8130 Workforce Investment Act 225/231	402,909	382,764	380,447	363,557	378,314	4.06
8140 Temporary Assistance for Needy Families (TANF)	95,782	90,993	103,899	103,899	98,704	(5.00)
8170 Perkins	481,138	454,380	454,380	454,380	460,874	1.43
8170 Career Technical Education (CTE) Transitions	43,269	45,119	45,119	45,119	43,748	(3.04)
8190 Science Technology Engineering and Math	775,741	1,293,006	1,293,005	1,116,927	176,079	(84.24)
8190 Trade Adjust. Assist. and Co. College and Career Training (TAACCCT)	74,068	545,031	545,031	374,787	447,323	19.35
8190 Child Development Training Consortium	12,500	12,500	12,500	12,500	11,875	(5.00)
**8190 UCSD Biodiversity NSF Sub Award - DNA Barcoding	-	-	18,573	18,573	-	(100.00)
Total Federal Revenues	3,247,219	3,969,991	4,554,037	3,565,491	3,631,250	1.84
8600 State Revenues						
8621 Disabled Students Programs and Services	1,186,681	1,013,680	1,057,518	1,057,518	956,128	(9.59)
8622 Extended Opportunity Programs and Services	519,714	705,120	705,120	705,120	669,864	(5.00)
8623 Prekindergarten & Family Literacy	5,000	5,000	5,000	5,000	5,000	-
8626 CalWorks	406,002	391,259	450,849	450,849	450,849	-
8627 AB86 Adult Education Consortium Planning Grant	272,854	128,055	128,055	128,055	-	(100.00)
8627 CTE Enhancement Funds	119,595	214,372	103,271	103,271	-	(100.00)
8627 California Career Pathways Trust Grant	-	104,661	104,661	56,761	151,555	167.01
8627 Song Brown RN Capitation Grant	29,761	95,497	95,497	63,497	102,001	60.64
8627 Song Brown Special Programs Grant	26,582	22,155	22,154	22,154	-	(100.00)
8627 Health Workforce Initiative	10,077	11,809	21,808	21,808	-	(100.00)
8627 Prop 39 Water Technology Program Improvement	4,745	-	-	-	-	-
8629 Student Financial Aid Administration (BFAP)	525,632	576,734	531,784	531,784	553,455	4.08
8629 Full-Time Student Success Grant	-	-	350,604	324,600	376,704	16.05
8629 Cooperative Agencies Resource for Education (CARE)	98,856	165,350	165,350	165,350	157,083	(5.00)
8629 Student Success and Support Program (formally Matriculation)	1,090,936	1,849,242	2,997,384	2,100,734	2,991,235	42.39
8629 Non-Credit Student Success and Support Program	98,629	64,667	132,868	51,351	187,811	265.74
8629 Student Success and Support Program Student Equity	39,181	1,463,520	2,449,649	1,185,304	2,553,077	115.39
8629 Staff Diversity	5,368	16,467	16,466	11,242	65,225	480.19
8629 Enrollment Growth & Retention	146,687	146,687	146,687	146,687	97,000	(33.87)
8629 CTE Community Collaborative Pathways	153,348	-	-	-	-	-
8629 Career Technical Education Pathways Initiative Consortium (SB1070)	429,995	1,033,812	1,033,812	721,242	312,570	(56.66)
8629 Basic Skills	200,047	254,811	261,784	130,843	271,609	107.58
8629 AB104 Adult Education Block Grant (AEBG)	-	-	2,796,294	920,461	4,757,940	416.91
8629 AB104 Adult Education Data & Accountability Funds	-	-	461,243	27,500	433,743	1,477.25
8681 State Lottery Revenue	423,952	400,000	566,552	566,552	380,000	(32.93)
8690 STRS On-Behalf	-	-	103,244	103,244	105,628	2.31
Total State Revenues	5,793,642	8,662,898	14,707,654	9,600,927	15,578,477	62.26

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

General Fund Restricted

<u>Revenues by Source</u>	2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8871 Riverside County Superintendent of Schools State Preschool (RCOE)	2,192	-	10,153	10,153	-	(100.00)
8871 Riverside County Children & Families Commission (First Five)	2,438	-	891	891	-	(100.00)
8890 Student Financial Aid Administration (BFAP)	1,260	-	-	-	-	-
8890 CA Co. College Assoc Occ. Ed.-Leadership Academy	20,384	-	-	-	-	-
8890 Telecommunications and Technology Infrastructure Program (@ONE)	256,964	714,416	1,030,166	341,204	1,306,462	282.90
8890 Telecommunications and Technology Infrastructure Program (@ ONE/OEI)	220,619	2,460,632	2,304,381	585,304	2,811,578	380.36
8890 San Bernardino CCD - SB70 Mini Grant	2,500	4,655	9,580	9,580	-	(100.00)
8890 California Early Childhood Mentor Program	-	-	-	-	150	100.00
8890 Riverside County Superintendent of Schools State Preschool (RCOE)	123,930	131,220	79,307	79,307	-	(100.00)
8890 Riverside County Children & Families Commission (First Five)	123,986	145,162	133,425	133,425	-	(100.00)
8890 San Diego Miramar Biotechnology Program	3,388	1,113	1,112	1,112	-	(100.00)
8890 Active Minds	7,304	1,131	1,130	1,130	-	(100.00)
8890 RCEC LEA Implementation Network - Gates Foundation (2835)	-	-	50,000	-	100,000	100.00
*8890 UCSD Biodiversity NSF Sub Award - DNA Barcoding	18,412	18,573	-	-	-	-
Total Local Revenue	783,377	3,476,902	3,620,145	1,162,106	4,218,190	262.98
Total Revenues and Transfer-In	\$ 9,824,238	\$ 16,109,791	\$ 22,881,836	\$ 14,328,524	\$ 23,427,917	63.51

Note: Revenues for grant funds that carryover from FY 2015-2016 to FY 2016-2017 are not included in Actual Revenues FY 2015-2016, but are instead included in the FY 2016-2017 Adopted Budget. Carryover funds total \$8,553,312.

* UCSD Biodiversity NSF Sub Award - DNA Barcoding revenue was corrected from 8890 to 8190 during FY 2015-2016.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

General Fund Restricted

<u>Expenditures by Object</u>		2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries						
1110	Instructional Salaries, Regular/Contract	\$ 117,457	\$ 131,413	\$ 120,680	\$ 93,891	\$ 109,020	16.11
1200	Non Instructional Salaries, Regular/Contract	792,840	1,661,943	1,581,929	979,070	2,595,847	165.13
1300	Instructional Salaries, Other	155,238	101,718	185,909	122,281	278,802	128.00
1400	Non Instructional Salaries, Other	893,449	1,128,152	2,152,478	1,936,956	2,149,135	10.95
	Total Academic Salaries	<u>1,958,984</u>	<u>3,023,226</u>	<u>4,040,996</u>	<u>3,132,198</u>	<u>5,132,804</u>	63.87
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	1,604,078	2,540,571	2,744,824	1,849,634	3,049,864	64.89
2200	Instructional Aides, Regular	108,248	77,659	86,495	31,880	184,517	478.79
2300	Non Instructional Salaries, Other	865,588	987,578	1,082,450	1,022,731	682,169	(33.30)
2400	Instructional Aides, Other	585,456	508,715	658,919	592,375	304,600	(48.58)
	Total Classified Salaries	<u>3,163,370</u>	<u>4,114,523</u>	<u>4,572,688</u>	<u>3,496,620</u>	<u>4,221,150</u>	20.72
3000	Employee Benefits						
3100	State Teachers' Retirement System	130,256	287,769	483,173	380,844	704,374	84.95
3200	Public Employees' Retirement System	241,635	340,947	383,200	259,747	485,048	86.74
3300	Old Age, Survivors, Disability	218,476	288,203	346,935	250,641	362,160	44.49
3400	Health and Welfare	386,814	634,654	682,099	471,604	879,700	86.53
3500	State Unemployment Insurance	2,191	3,092	3,890	2,886	4,353	50.83
3600	Workers' Compensation Insurance	111,339	122,379	150,629	112,204	167,529	49.31
	Total Employee Benefits	<u>1,090,711</u>	<u>1,677,044</u>	<u>2,049,926</u>	<u>1,477,926</u>	<u>2,603,164</u>	76.14
4000	Supplies and Materials						
4100	Textbooks	36,477	60,696	144,073	81,985	120,152	46.55
4200	Books	63,109	41,000	112,651	88,031	6,000	(93.18)
4300	Instructional	348,984	772,127	728,425	632,129	486,045	(23.11)
4500	Non Instructional	271,670	755,039	748,228	146,082	700,523	379.54
	Total Supplies and Materials	<u>720,240</u>	<u>1,628,862</u>	<u>1,733,377</u>	<u>948,227</u>	<u>1,312,720</u>	38.44

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
General Fund Restricted

<u>Expenditures by Object</u>	2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
5000 Other Operating Expenses and Services						
5000 Printing	77,561	108,909	127,820	63,316	154,943	144.71
5100 Consultants and Contracted	689,387	1,684,082	2,271,579	919,227	2,137,629	132.55
5200 Conferences	231,437	485,978	570,562	377,561	464,820	23.11
5300 Memberships and Dues	18,182	15,018	20,020	18,796	3,658	(80.54)
5400 Insurance	-	2,125	-	-	2,295	100.00
5500 Utilities	3,788	5,505	6,685	3,816	3,000	(21.38)
5600 Rents, Leases, and Maintenance	296,657	389,859	628,430	453,959	322,228	(29.02)
5700 Legal, Election, and Audit	2,990	4,091	90,893	85,787	5,006	(94.16)
5800 Other	426,483	1,885,645	2,161,984	728,487	2,614,673	258.92
Total Other Operating Expenses and Services	<u>1,746,485</u>	<u>4,581,212</u>	<u>5,877,973</u>	<u>2,650,949</u>	<u>5,708,252</u>	115.33
6000 Capital Outlay						
6200 Buildings	10,486	-	-	-	-	-
6300 Library Books and Materials	2,698	3,436	97,423	81,671	3,768	(95.39)
6400 Equipment	843,924	848,249	1,440,204	844,830	413,701	(51.03)
Total Capital Outlay	<u>857,108</u>	<u>851,685</u>	<u>1,537,627</u>	<u>926,501</u>	<u>417,469</u>	(54.94)
7000 Other Outgo						
7400 Inter-Agency Pass Through	-	-	2,222,950	875,808	3,453,688	294.34
7500 Student Financial Aid	118,699	85,587	532,921	506,917	485,567	(4.21)
7600 Other Student Aid	168,641	147,652	313,378	313,378	93,103	(70.29)
Total Other Outgo	<u>287,340</u>	<u>233,239</u>	<u>3,069,249</u>	<u>1,696,103</u>	<u>4,032,358</u>	137.74
Total Expenditures and Other Outgo and Ending Fund Balance	<u>\$ 9,824,238</u>	<u>\$ 16,109,791</u>	<u>\$ 22,881,836</u>	<u>\$ 14,328,524</u>	<u>\$ 23,427,917</u>	63.51

Note: Expenditures for grant funds that carryover from FY 2015-2016 to FY 2016-2017 are not included in Actual Expenditure FY 2015-2016, but are instead included in the FY 2016-2017 Adopted Budget. Carryover funds total \$8,553,312.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
PARKING FUND

In accordance with Section 76360 of the Education Code, the governing board of a community college district may require the payment of a fee for parking services. “Parking services” is defined as the purchase, construction, and operation and maintenance of parking facilities for vehicles and motor vehicles as defined by the Vehicle Code. The Education Code further mandates all parking fees collected to be deposited in the fund designated by the California Community Colleges Budget and Accounting Manual.

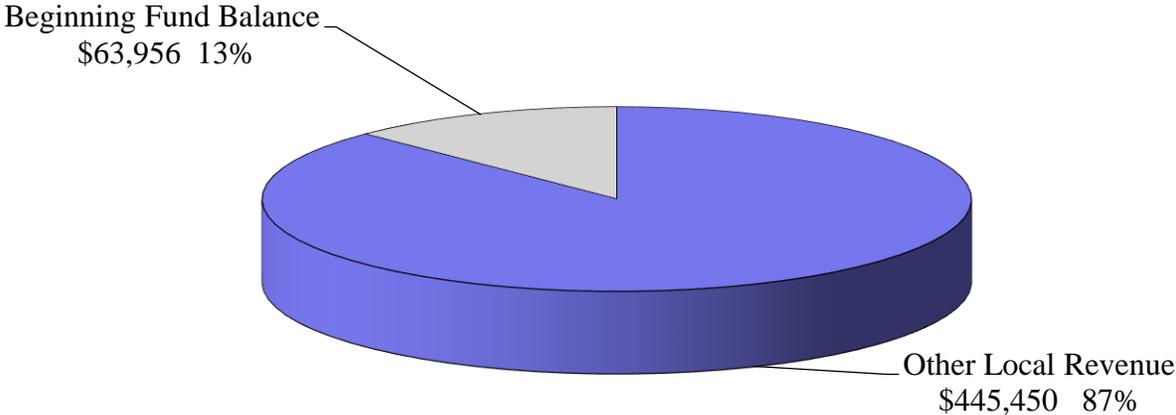
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains three types of parking revenues in the Parking Fund.

- Proceeds from sale of parking permits
- Collections from parking meters
- Collections from parking citations

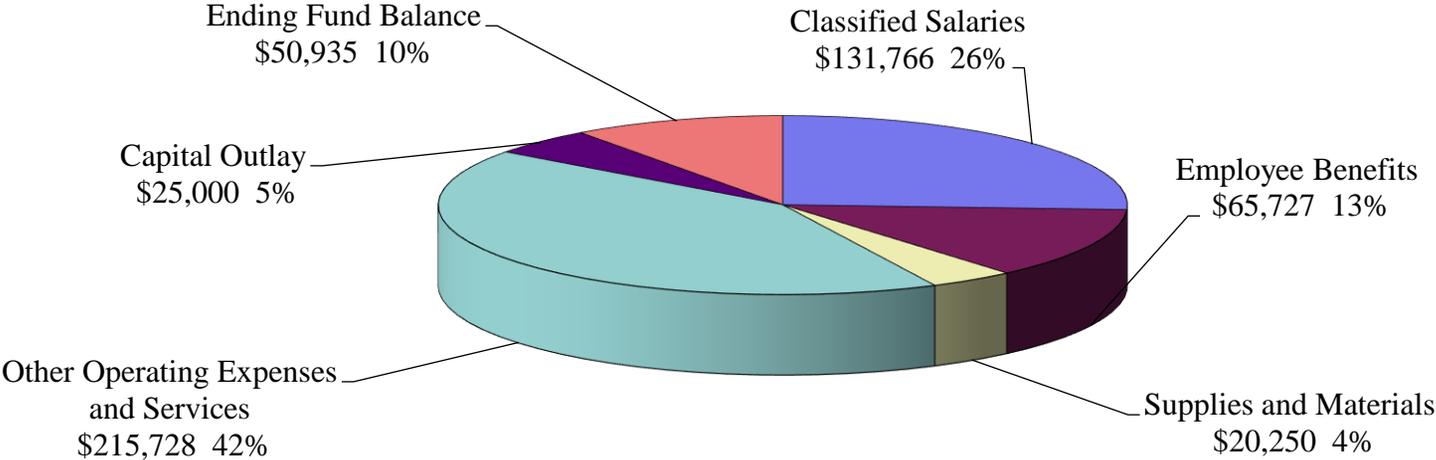
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair of parking permit dispensers and parking meters.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

Parking Fund Revenues and Beginning Fund Balance – \$509,406



Parking Fund Expenditures and Ending Fund Balance – \$509,406



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Parking Fund

<u>Revenues by Source</u>	2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8881 Parking Fees	\$ 255,603	\$ 288,750	\$ 288,750	\$ 246,314	\$ 370,000	50.21
8886 Parking Citations	26,755	28,600	28,600	35,970	36,000	0.08
8888 Parking Meter	37,298	41,470	41,470	38,630	39,000	0.96
8890 Other Local	440	500	500	410	450	9.76
Total Local Revenues	320,096	359,320	359,320	321,324	445,450	38.63
Beginning Fund Balance	467,317	445,585	445,586	445,586	63,956	(85.65)
Total Revenues and Beginning Fund Balance	\$ 787,413	\$ 804,905	\$ 804,906	\$ 766,910	\$ 509,406	(33.58)

<u>Expenditures by Object</u>	2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$ 125,904	\$ 162,533	\$ 162,533	\$ 160,485	\$ 131,766	(17.90)
3000 Employee Benefits	47,752	67,323	67,323	62,860	65,727	4.56
4000 Supplies and Materials	17,196	21,350	27,198	25,520	20,250	(20.65)
5000 Other Operating Expenses and Services	99,118	402,746	400,184	382,680	215,728	(43.63)
6000 Capital Outlay	51,858	125,001	121,716	71,410	25,000	(64.99)
Total Expenditures (2000 – 6000)	341,828	778,953	778,954	702,955	458,471	(34.78)
Ending Fund Balance	445,585	25,952	25,952	63,955	50,935	(20.36)
Total Expenditures and Ending Fund Balance	\$ 787,413	\$ 804,905	\$ 804,906	\$ 766,910	\$ 509,406	(33.58)

Note: Deficit spending in Adopted Budget 2016-2017 is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

The State Budget Act allocates funds system-wide to augment the instructional equipment and library materials resources of districts. Allocations may be ongoing or one-time, and may or may not require a district match. Both state allocations and district match are required to be accounted for in a restricted fund. Any balance in the accounts as of June 30 of each year is carried over to the next fiscal year and continued as restricted for the designated purposes.

In accordance with the requirements of the grant, the allocations and the district match can only be expended for the items that are defined in the allocation document. Examples of the allowable expenses are:

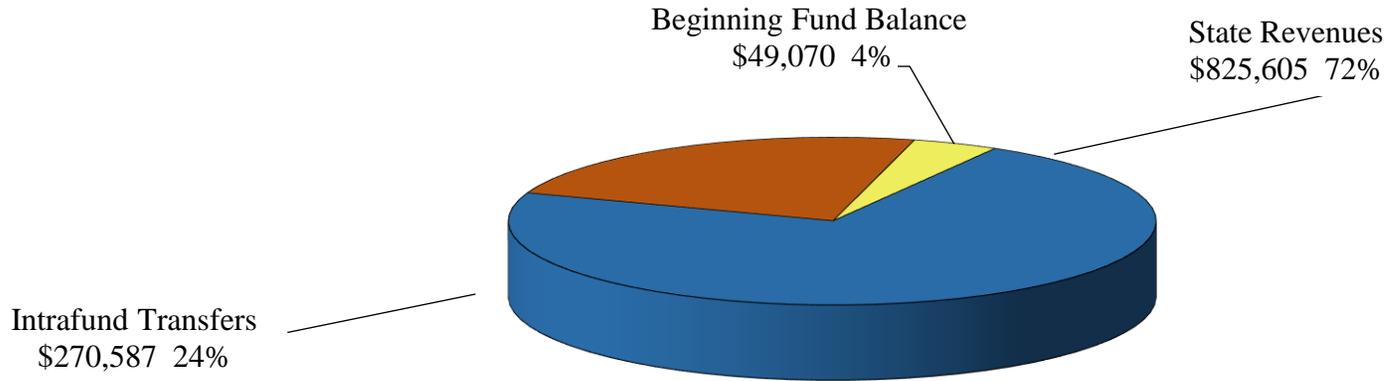
- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered an integral and necessary component for the use of other specific instructional equipment.

As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

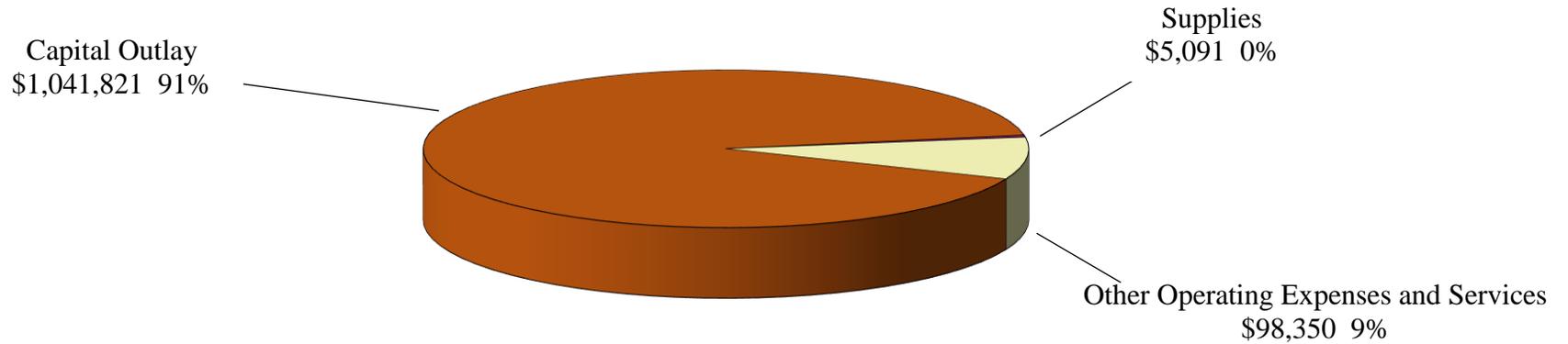
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

Instructional Equipment Block Grant Revenues and Beginning Fund Balance - \$1,145,262



Instructional Equipment Block Grant Expenditures and Ending Fund Balance - \$1,145,262



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>	2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8600 State Revenues						
8653 Instructional Improvement Grant	\$ 574,232	\$ 543,613	\$ 543,613	\$ 218,008	\$ 825,605	278.70
8653 Flexibility	113	-	-	-	-	-
Total State Revenues	<u>574,345</u>	<u>543,613</u>	<u>543,613</u>	<u>218,008</u>	<u>825,605</u>	278.70
8900 Intrafund Transfers - In	<u>287,210</u>	<u>270,618</u>	<u>270,618</u>	<u>270,618</u>	<u>270,587</u>	(0.01)
Beginning Fund Balance	<u>54,510</u>	<u>44,326</u>	<u>44,326</u>	<u>44,326</u>	<u>49,070</u>	10.70
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$ 916,065</u>	<u>\$ 858,557</u>	<u>\$ 858,557</u>	<u>\$ 532,952</u>	<u>\$ 1,145,262</u>	114.89
<u>Expenditures by Object</u>	2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials	<u>\$ 52,832</u>	<u>\$ 3,100</u>	<u>\$ 45,658</u>	<u>\$ 39,291</u>	<u>\$ 5,091</u>	(87.04)
5000 Other Operating Expenses and Services	<u>188,245</u>	<u>98,350</u>	<u>103,424</u>	<u>66,744</u>	<u>98,350</u>	47.35
6000 Capital Outlay	<u>630,662</u>	<u>757,107</u>	<u>709,475</u>	<u>377,847</u>	<u>1,041,821</u>	175.73
Total Expenditures (1000 - 6000)	<u>871,739</u>	<u>858,557</u>	<u>858,557</u>	<u>483,882</u>	<u>1,145,262</u>	136.68
Ending Fund Balance	<u>44,326</u>	<u>-</u>	<u>-</u>	<u>49,070</u>	<u>-</u>	(100.00)
Total Expenditures and Ending Fund Balance	<u>\$ 916,065</u>	<u>\$ 858,557</u>	<u>\$ 858,557</u>	<u>\$ 532,952</u>	<u>\$ 1,145,262</u>	114.89

Note: Deficit spending in Adopted Budget 2016-2017 is due to inclusion of the beginning balance and zero base budgeting.

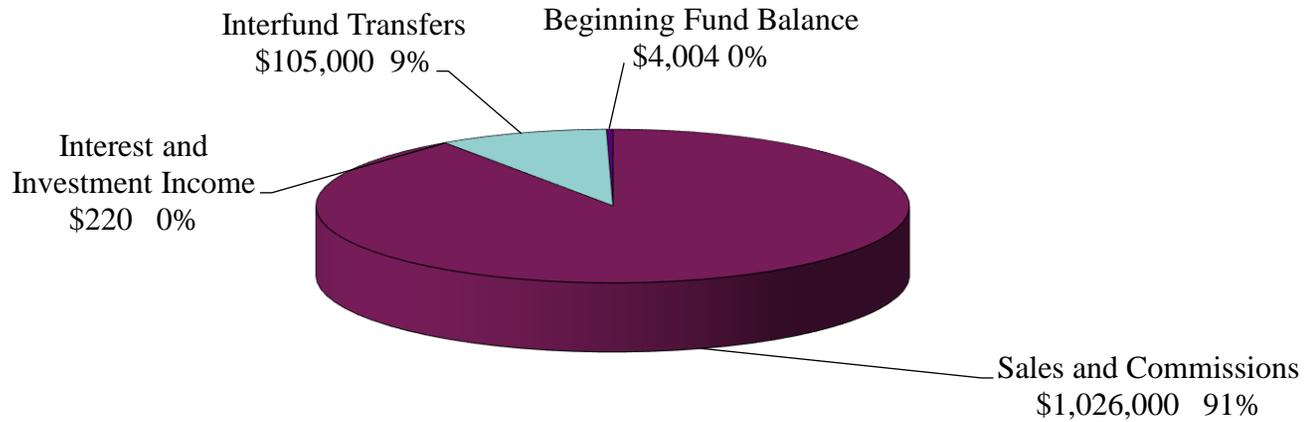
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
CAFETERIA FUND

The Cafeteria Fund is a special revenue fund designated to receive all funds from the sale of food or for any other services performed by the Cafeteria. This Fund includes vending operations as that activity is an integral part of the District's food service.

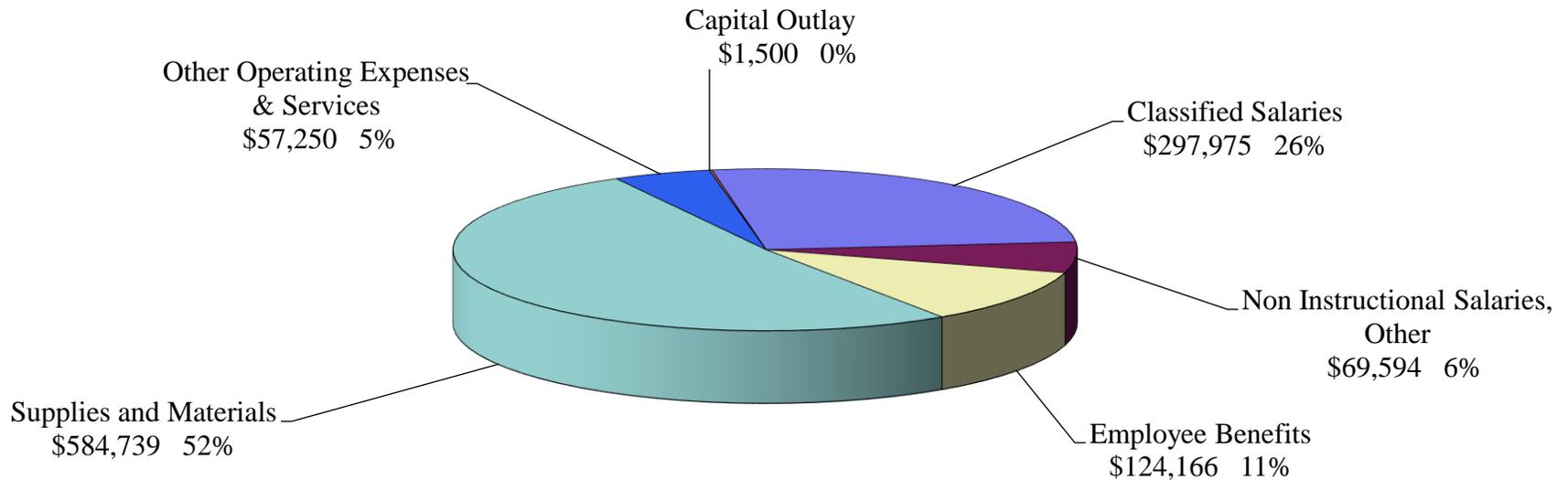
The primary source of revenue for the Cafeteria Fund is food sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

Cafeteria Fund Revenues and Beginning Fund Balance – \$1,135,224



Cafeteria Fund Expenditures and Ending Fund Balance – \$1,135,224



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
Cafeteria Fund

Revenues by Source		2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8800	Local Revenues						
	8840 Sales and Commissions	\$ 817,276	\$ 858,140	\$ 985,159	\$ 985,159	\$ 1,026,000	4.15
	8860 Interest and Investment	266	300	220	220	220	-
	Total Local Revenues	<u>817,542</u>	<u>858,440</u>	<u>985,379</u>	<u>985,379</u>	<u>1,026,220</u>	4.14
8900	Interfund Transfers - In	<u>193,514</u>	<u>200,000</u>	<u>125,000</u>	<u>125,000</u>	<u>105,000</u>	(16.00)
	Total Revenues and Other Financing Sources	<u>1,011,056</u>	<u>1,058,440</u>	<u>1,110,379</u>	<u>1,110,379</u>	<u>1,131,220</u>	1.88
	Beginning Fund Balance	<u>6,486</u>	<u>4,792</u>	<u>4,792</u>	<u>4,792</u>	<u>4,004</u>	(16.44)
	Total Revenues and Beginning Fund Balance	<u>\$ 1,017,542</u>	<u>\$ 1,063,232</u>	<u>\$ 1,115,171</u>	<u>\$ 1,115,171</u>	<u>\$ 1,135,224</u>	1.80

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
Cafeteria Fund

Expenditures by Object		2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries						
	2100 Non Instructional Salaries, Regular	\$ 267,526	\$ 273,809	\$ 273,809	\$ 306,455	\$ 297,975	(2.77)
	2300 Non Instructional Salaries, Other	70,912	110,098	91,038	58,392	69,594	19.18
	Total Classified Salaries	<u>338,438</u>	<u>383,907</u>	<u>364,847</u>	<u>364,847</u>	<u>367,569</u>	0.75
3000	Employee Benefits	<u>106,935</u>	<u>110,812</u>	<u>114,564</u>	<u>114,563</u>	<u>124,166</u>	8.38
4000	Supplies and Materials	<u>503,177</u>	<u>505,893</u>	<u>580,929</u>	<u>576,927</u>	<u>584,739</u>	1.35
5000	Other Operating Expenses and Services						
	5150 Credit Card Fees	29,708	30,000	30,035	28,908	30,000	3.78
	5500 Utilities	17,909	17,000	17,777	16,129	17,000	5.40
	5635 Rents and Leases	6,194	10,000	8,900	5,844	6,000	2.67
	5642 Repairs, Non Instructional Equipment	268	320	1,015	714	750	5.04
	5800 Other	4,413	3,800	(2,896)	3,235	3,500	8.19
	Total Other Operating Expenses and Services	<u>58,492</u>	<u>61,120</u>	<u>54,831</u>	<u>54,830</u>	<u>57,250</u>	4.41
	6490 Capital Outlay	<u>5,708</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	100.00
	Total Expenditures (2000-6000)	<u>1,012,750</u>	<u>1,063,232</u>	<u>1,115,171</u>	<u>1,111,167</u>	<u>1,135,224</u>	2.17
	Ending Fund Balance	<u>4,792</u>	<u>-</u>	<u>-</u>	<u>4,004</u>	<u>-</u>	(100.00)
	Total Expenditures and Ending Fund Balance	<u>\$ 1,017,542</u>	<u>\$ 1,063,232</u>	<u>\$ 1,115,171</u>	<u>\$ 1,115,171</u>	<u>\$ 1,135,224</u>	1.80

Note: Deficit spending in Adopted Budget 2016-2017 is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
CHILD DEVELOPMENT FUND

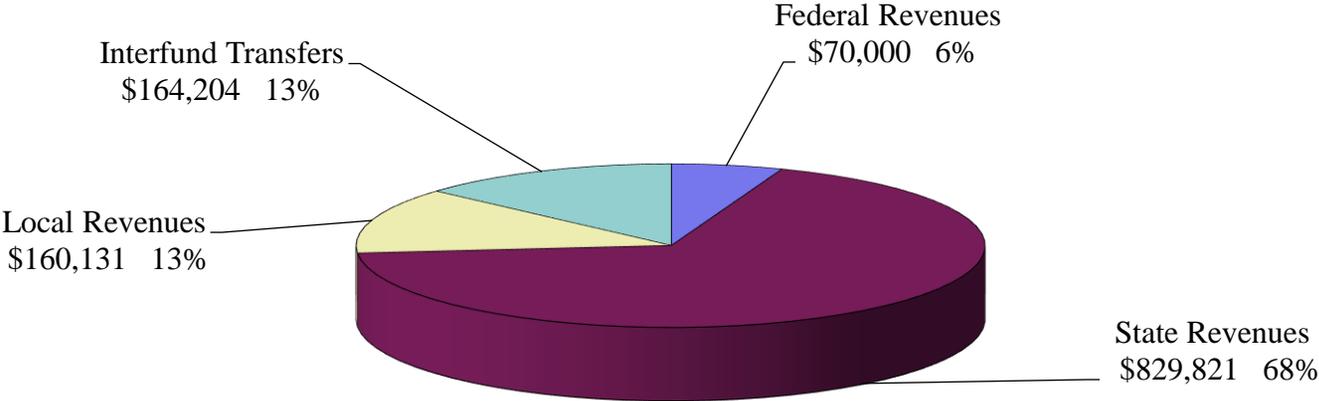
The Child Development Fund is a special revenue restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the District are accounted for in the General Fund Unrestricted.

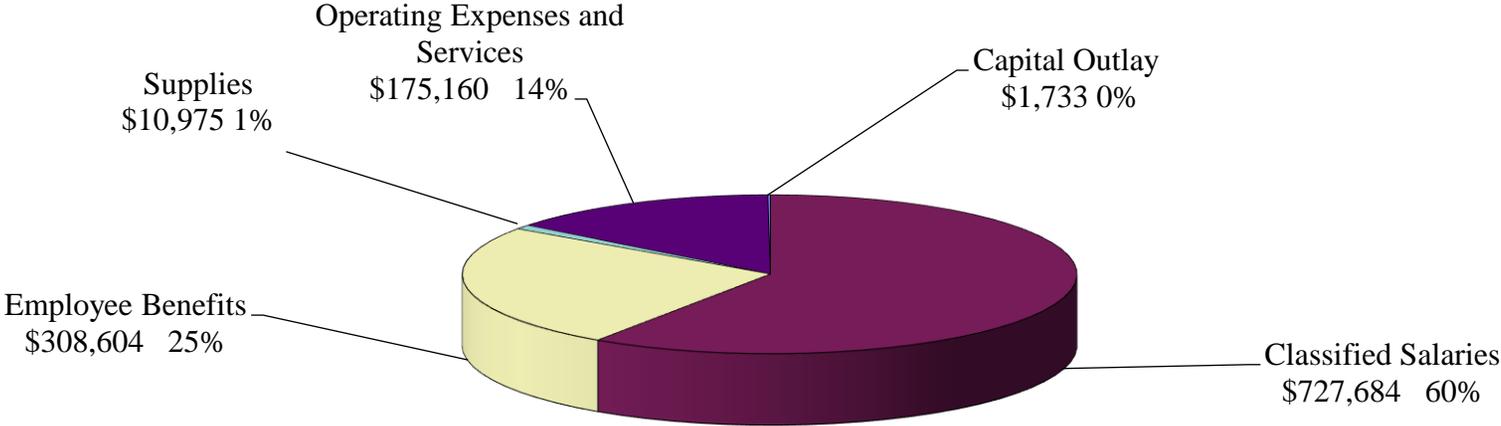
As a restricted fund, revenues and expenses are accounted for in the manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017**

Child Development Fund Revenues and Beginning Fund Balance – \$1,224,156



Child Development Fund Expenditures and Ending Fund Balance – \$1,224,156



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
Child Development Fund

Revenues by Source		2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues	\$ 81,213	\$ 75,000	\$ 75,000	\$ 72,600	\$ 70,000	(3.58)
8600	State Revenues						
8623	Child Development Division Award	219,028	12,371	12,371	12,813	12,813	-
8650	California State Preschool	455,421	760,808	814,008	691,607	814,008	17.70
8690	Food	3,932	4,000	4,000	3,463	3,000	(13.37)
	Total State Revenues	<u>678,381</u>	<u>777,179</u>	<u>830,379</u>	<u>707,883</u>	<u>829,821</u>	17.23
8800	Local Revenues						
8850	Rents and Leases	19,924	19,724	19,724	19,724	19,724	-
8871	Child Development Services	62,359	108,926	108,926	72,581	108,926	50.08
8890	Other Local Revenue	-	-	-	134	-	(100.00)
8899	Quality Enhancement	-	-	-	8,519	31,481	269.54
	Total Local Revenues	<u>82,283</u>	<u>128,650</u>	<u>128,650</u>	<u>100,958</u>	<u>160,131</u>	58.61
8900	Interfund Transfers - In	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	-
	Total Revenues, and Transfers - In	<u>\$ 1,006,081</u>	<u>\$ 1,145,033</u>	<u>\$ 1,198,233</u>	<u>\$ 1,045,645</u>	<u>\$ 1,224,156</u>	17.07

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Child Development Fund

<u>Expenditures by Object</u>	2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 433,724	\$ 584,756	\$ 584,756	\$ 524,370	\$ 606,267	15.62
2300 Non Instructional Salaries, Other	208,676	121,783	156,569	189,599	121,417	(35.96)
Total Classified Salaries	<u>642,400</u>	<u>706,539</u>	<u>741,325</u>	<u>713,969</u>	<u>727,684</u>	1.92
3000 Employee Benefits						
3200 Public Employees' Retirement System	55,024	69,320	73,442	59,720	84,198	40.99
3300 Old Age, Survivors, Disability, and Health Ins.	36,788	47,502	50,163	42,032	49,120	16.86
3400 Health and Welfare	110,024	148,602	148,602	126,063	161,401	28.03
3500 State Unemployment Insurance	263	311	329	292	321	9.93
3600 Workers' Compensation Insurance	15,108	12,710	13,336	12,859	13,564	5.48
Total Employee Benefits	<u>217,207</u>	<u>278,445</u>	<u>285,872</u>	<u>240,966</u>	<u>308,604</u>	28.07
4000 Total Supplies and Materials	<u>2,082</u>	<u>8,134</u>	<u>15,197</u>	<u>10,540</u>	<u>10,975</u>	4.13
5000 Other Operating Expenses and Services						
5001 Copying/Printing	-	1,000	1,000	-	1,000	100.00
5003 Printing	946	450	844	824	450	(45.39)
5045 Postage	76	120	153	41	120	192.68
5100 Consultants and Contracted	97,281	90,857	91,544	79,137	107,689	36.08
5200 Conferences Administrators	332	2,250	14,289	-	10,103	100.00
5310 Memberships	-	-	400	-	460	100.00
5500 Utility and Housekeeping	43,169	48,895	38,298	-	48,995	100.00
5600 Rents, Leases, and Maintenance	275	275	275	-	275	100.00
5700 Legal, Election, and Audit	2,068	2,068	2,068	-	2,068	100.00
5800 Other	-	-	968	168	4,000	2,280.95
Total Operating Expenses and Services	<u>144,147</u>	<u>145,915</u>	<u>149,839</u>	<u>80,170</u>	<u>175,160</u>	118.49
6000 Total Capital Outlay	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>1,733</u>	100.00
7000 Interfund Transfers	<u>245</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$ 1,006,081</u>	<u>\$ 1,145,033</u>	<u>\$ 1,198,233</u>	<u>\$ 1,045,645</u>	<u>\$ 1,224,156</u>	17.07

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
CAPITAL OUTLAY PROJECTS FUND

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of funds for acquisition or construction of significant capital outlay items including scheduled maintenance and special repairs (SMSR) projects. Sources of funding for this fund include:

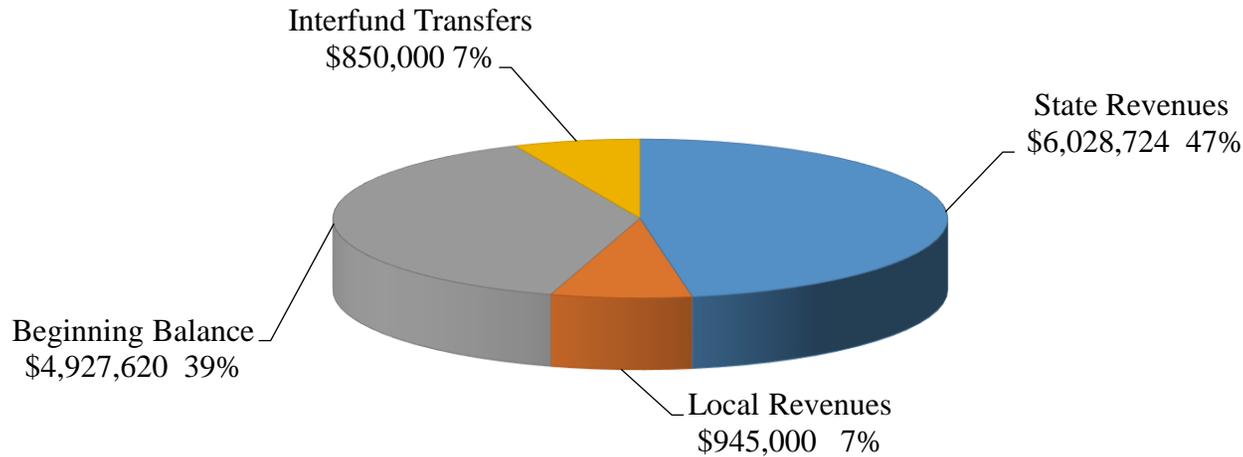
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Proceeds from Lease Revenue Bonds
- Sublease revenue from partnership agreement
- Transfers from General Fund Unrestricted

Expenditures that are recorded in the Capital Outlay Projects Fund include:

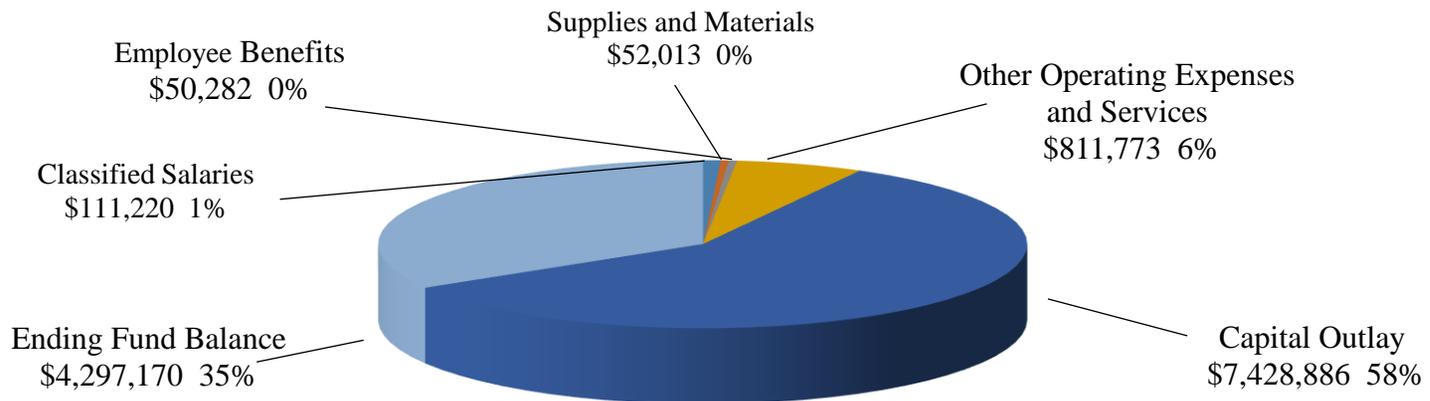
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment Leases
- Roof Repairs
- South West Corridor Improvements
- Prop 39 Energy Sustainability Projects
- Campus Security

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

Capital Outlay Projects Fund Revenues and Beginning Fund Balance - \$12,751,344



Capital Outlay Projects Fund Expenditures and Ending Fund Balance – \$12,751,344



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Capital Outlay Projects Fund

<u>Revenues by Source</u>	2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8600 State Revenues						
8651 Community College Const. Act (Prop. 55)	\$ 488,378	\$ 4,088,598	\$ 4,088,598	\$ 101,377	\$ 4,142,000	3,985.74
8652 Scheduled Maintenance & Repair	1,018,460	1,036,142	991,120	856,000	1,453,490	69.80
8652 Prop 39 Energy Sustainability	626,914	233,766	318,687	318,687	433,234	35.94
State Revenues	<u>2,133,752</u>	<u>5,358,506</u>	<u>5,398,405</u>	<u>1,276,064</u>	<u>6,028,724</u>	372.45
8800 Local Revenues						
8860 Interest and Investment	12,137	5,000	20,413	20,413	20,000	(2.02)
8880 Capital Outlay Fee	42,421	80,000	20,398	20,398	25,000	22.56
8890 Redevelopment	731,179	700,000	726,591	726,590	700,000	(3.66)
8890 Water Conservation	-	-	62,620	62,620	200,000	219.39
Total Local Revenues	<u>785,737</u>	<u>785,000</u>	<u>830,022</u>	<u>830,021</u>	<u>945,000</u>	13.85
8900 Interfund Transfers - In	1,000,000	750,000	750,000	750,000	850,000	13.33
Total Revenues and Other Financing Sources	<u>3,919,489</u>	<u>6,893,506</u>	<u>6,978,427</u>	<u>2,856,085</u>	<u>7,823,724</u>	173.93
Beginning Fund Balance	<u>4,933,233</u>	<u>5,221,356</u>	<u>5,221,356</u>	<u>5,221,356</u>	<u>4,927,620</u>	(5.63)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$ 8,852,722</u>	<u>\$ 12,114,862</u>	<u>\$ 12,199,783</u>	<u>\$ 8,077,441</u>	<u>\$ 12,751,344</u>	57.86

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
Capital Outlay Projects Fund

Expenditures by Object		2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ 108,068	\$ 145,398	\$ 158,268	\$ 106,650	\$ 111,220	4.29
3000	Employee Benefits	34,947	39,218	44,785	34,563	50,282	45.48
4000	Supplies and Materials	104,791	-	24,394	24,394	52,013	113.22
5000	Other Operating Expenses and Services	988,346	830,000	958,132	958,089	811,773	(15.27)
6000	Capital Outlay	2,395,214	6,310,576	6,224,534	2,026,125	7,428,886	266.65
	Total Expenditures (1000 – 6000)	3,631,366	7,325,192	7,410,113	3,149,821	8,454,174	168.40
7910	Board of Trustees Capital Outlay Reserve	2,066,706	2,066,706	2,066,706	2,066,706	2,066,706	-
7900	Designated Fund Balance	3,154,650	2,722,964	2,722,964	2,860,914	2,230,464	(22.04)
	Ending Fund Balance	5,221,356	4,789,670	4,789,670	4,927,620	4,297,170	(12.79)
	Total Expenditures and Ending Fund Balance	<u>\$ 8,852,722</u>	<u>\$ 12,114,862</u>	<u>\$ 12,199,783</u>	<u>\$ 8,077,441</u>	<u>\$ 12,751,344</u>	57.86

Note: Capital Outlay by Projects is provided in detail on page 70. Deficit spending in Adopted Budget 2016-2017 is due to inclusion of the beginning balance and zero base budgeting.

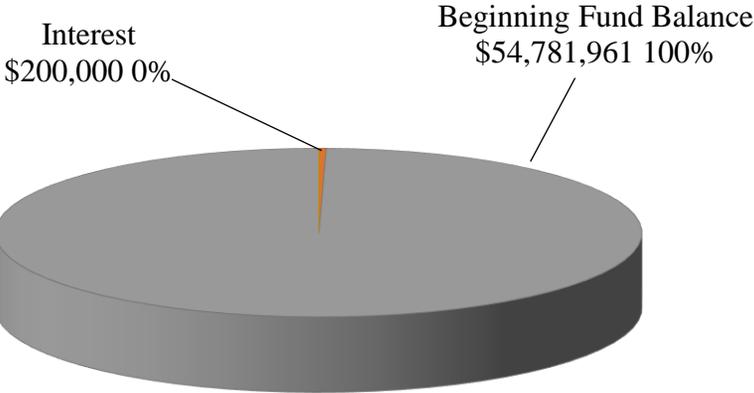
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
BOND PROJECTS FUND

The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Proposition 39 and the expenditures related to the acquisition and construction of projects voted and approved by the local property owners. The proceeds for the sale of bonds are deposited with the county treasury and recorded as Other Financing Sources. Moneys may only be expended for the purposes authorized by the language of the Proposition 39 Bond voter approved ballot measure.

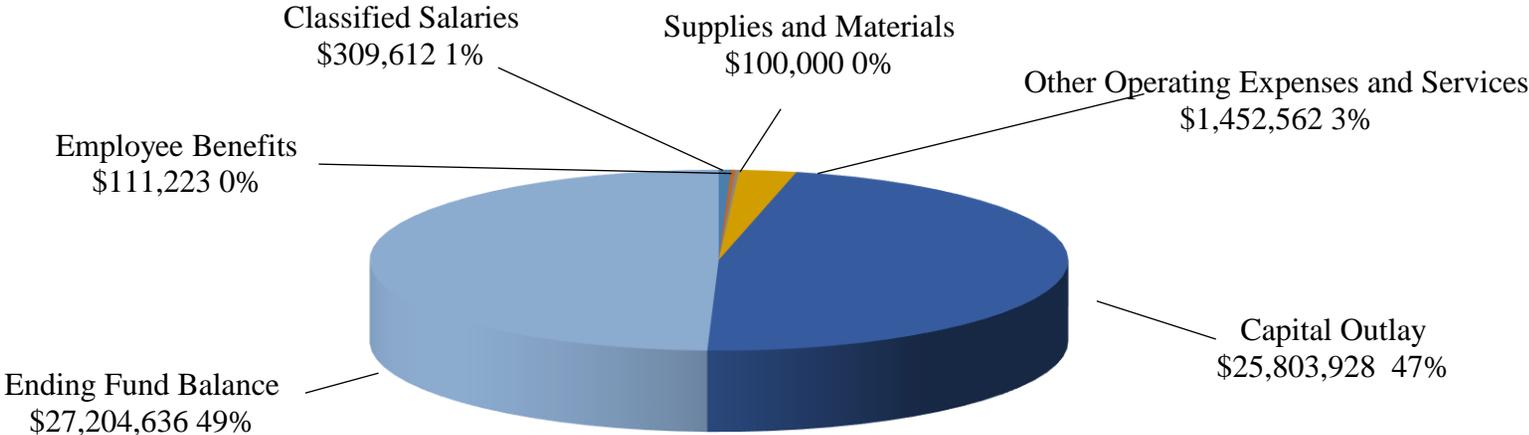
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Bond Projects Fund Revenues and Beginning Fund Balance - \$54,981,961



Bond Projects Fund Expenditures and Ending Fund Balance – \$54,981,961



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
Bond Projects Fund

<u>Revenues by Source</u>	2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8860 Interest	\$ 22,960	\$ 90,000	\$ 90,000	\$ 291,193	\$ 200,000	(31.32)
8940 Proceeds of General Long-Term Debt	70,000,000	-	-	-	-	-
Beginning Fund Balance	-	62,929,358	62,929,358	62,929,358	54,781,961	(12.95)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$ 70,022,960</u>	<u>\$ 63,019,358</u>	<u>\$ 63,019,358</u>	<u>\$ 63,220,551</u>	<u>\$ 54,981,961</u>	(13.03)

<u>Expenditures by Object</u>	2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$ -	\$ -	\$ 111,401	\$ -	\$ 309,612	100.00
3000 Employee Benefits	-	-	37,561	-	111,223	100.00
4000 Supplies	-	-	10,991	20,801	100,000	380.75
5000 Other Operating Expenses and Services	7,045,221	461,416	10,133,877	6,855,286	1,452,562	(78.81)
6000 Capital Outlay	48,381	17,377,500	13,417,549	1,562,503	25,803,928	1,551.45
Total Expenditures	<u>7,093,602</u>	<u>17,838,916</u>	<u>23,711,379</u>	<u>8,438,590</u>	<u>27,777,325</u>	229.17
Ending Fund Balance	62,929,358	45,180,442	39,307,979	54,781,961	27,204,636	(50.34)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$ 70,022,960</u>	<u>\$ 63,019,358</u>	<u>\$ 63,019,358</u>	<u>\$ 63,220,551</u>	<u>\$ 54,981,961</u>	(13.03)

Note: Capital Outlay by Projects is provided in detail on page 71.

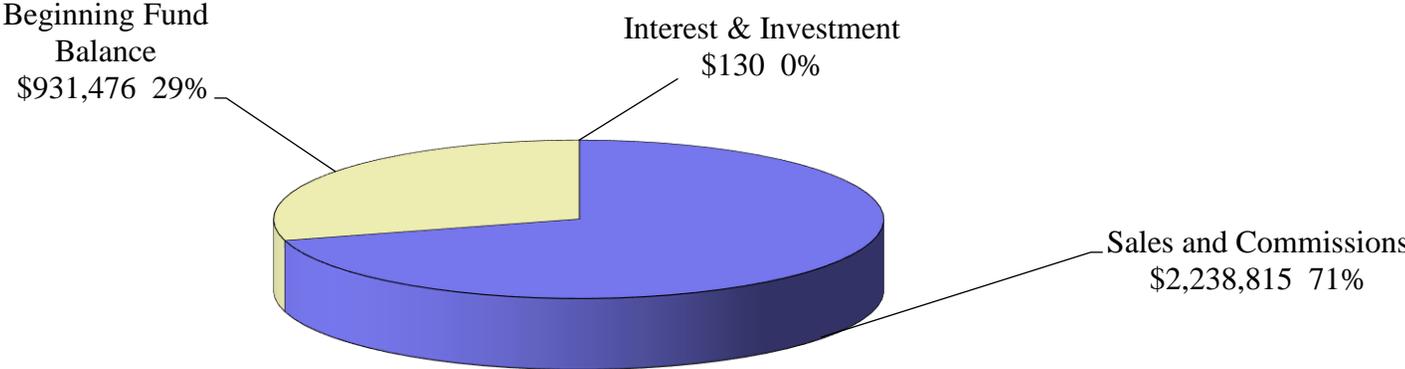
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
BOOKSTORE FUND

The Bookstore Fund is a special revenue fund designated to receive the proceeds derived from the District's operation of a Community College Bookstore pursuant to Education Code 81676. The primary source of revenue for the Bookstore Fund is student purchases.

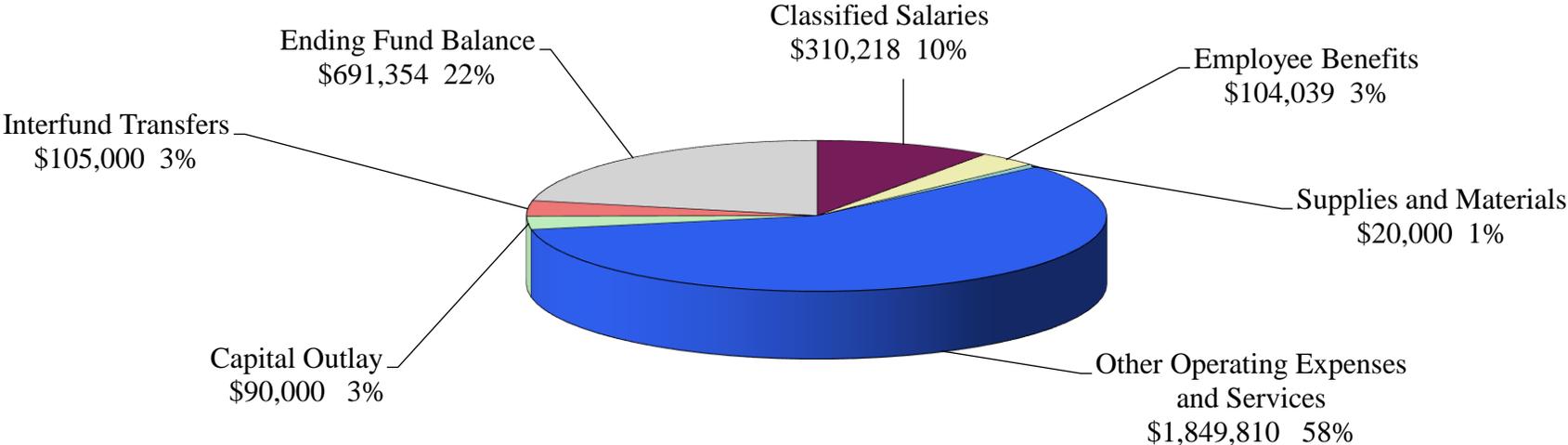
All necessary expenses, including salaries, wages, and cost of capital improvement for the bookstore are paid from the retail operation's generated revenues.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

Bookstore Fund Revenues and Beginning Fund Balance –\$3,170,421



Bookstore Fund Expenditures and Ending Fund Balance –\$3,170,421



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Bookstore Fund

<u>Revenues by Source</u>	2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$ 2,198,647	\$ 2,341,500	\$ 2,341,500	\$ 2,218,815	\$ 2,238,815	0.90
8860 Interest and Investment	146	150	150	130	130	-
Total Local Revenues	<u>2,198,793</u>	<u>2,341,650</u>	<u>2,341,650</u>	<u>2,218,945</u>	<u>2,238,945</u>	0.90
Beginning Fund Balance	<u>1,310,302</u>	<u>1,066,649</u>	<u>1,066,649</u>	<u>1,066,649</u>	<u>931,476</u>	(12.67)
Total Revenues and Beginning Fund Balance	<u>\$ 3,509,095</u>	<u>\$ 3,408,299</u>	<u>\$ 3,408,299</u>	<u>\$ 3,285,594</u>	<u>\$ 3,170,421</u>	(3.51)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Bookstore Fund

<u>Expenditures by Object</u>	2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 243,543	\$ 262,050	\$ 262,050	\$ 221,610	\$ 271,959	22.72
2330 Non Instructional Salaries, Other	37,603	41,363	41,363	37,644	38,259	1.63
Total Classified Salaries	<u>281,146</u>	<u>303,413</u>	<u>303,413</u>	<u>259,254</u>	<u>310,218</u>	19.66
3000 Employee Benefits	<u>91,893</u>	<u>90,658</u>	<u>90,658</u>	<u>68,453</u>	<u>104,039</u>	51.99
4000 Supplies and Materials	<u>16,875</u>	<u>18,720</u>	<u>19,989</u>	<u>21,264</u>	<u>20,000</u>	(5.94)
5000 Other Operating Expenses and Services						
5100 Contract	24,340	40,830	40,830	35,990	36,000	0.03
5220 Conferences	543	543	622	695	700	0.72
5500 Utilities and Housekeeping Services	62,343	68,577	68,295	65,021	65,000	(0.03)
5642 Repairs Non Instructional Equipment	1,490	1,500	144	322	325	0.93
5800 Other - Cost of Goods Sold	1,701,032	1,837,115	1,837,115	1,712,551	1,722,500	0.58
5892 Bank Charges	26,828	31,389	31,389	25,589	25,000	(2.30)
5897 Other - Operating Expenses	-	-	290	282	285	1.06
Total Other Operating Expenses and Services	<u>1,816,576</u>	<u>1,979,954</u>	<u>1,978,685</u>	<u>1,840,450</u>	<u>1,849,810</u>	0.51
6000 Capital Outlay	<u>42,442</u>	<u>39,047</u>	<u>39,047</u>	<u>39,697</u>	<u>90,000</u>	126.72
7000 Interfund Transfers-Out	<u>193,514</u>	<u>200,000</u>	<u>200,000</u>	<u>125,000</u>	<u>105,000</u>	(16.00)
Total Expenditures (2000-7000)	<u>2,442,446</u>	<u>2,631,792</u>	<u>2,631,792</u>	<u>2,354,118</u>	<u>2,479,067</u>	5.31
Ending Fund Balance	<u>1,066,649</u>	<u>776,507</u>	<u>776,507</u>	<u>931,476</u>	<u>691,354</u>	(25.78)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 3,509,095</u>	<u>\$ 3,408,299</u>	<u>\$ 3,408,299</u>	<u>\$ 3,285,594</u>	<u>\$ 3,170,421</u>	(3.51)

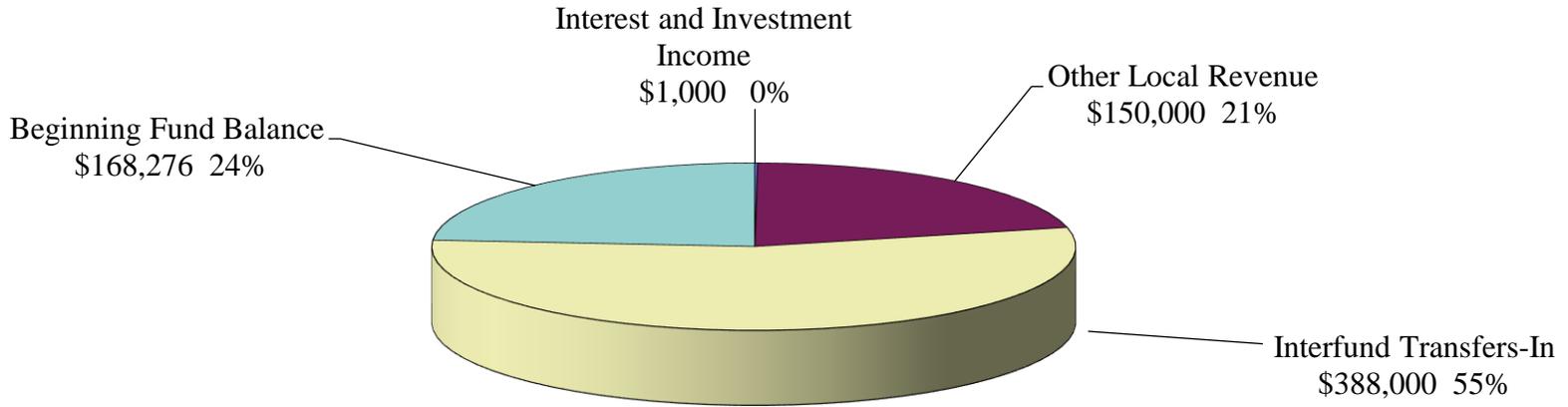
Note: Deficit spending in Adopted Budget 2016-2017 is due to inclusion of the beginning balance and zero base budgeting. The ending fund balance continues to decrease due to reduced sales and the interfund transfer-out to the Cafeteria.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
SELF-INSURANCE FUND

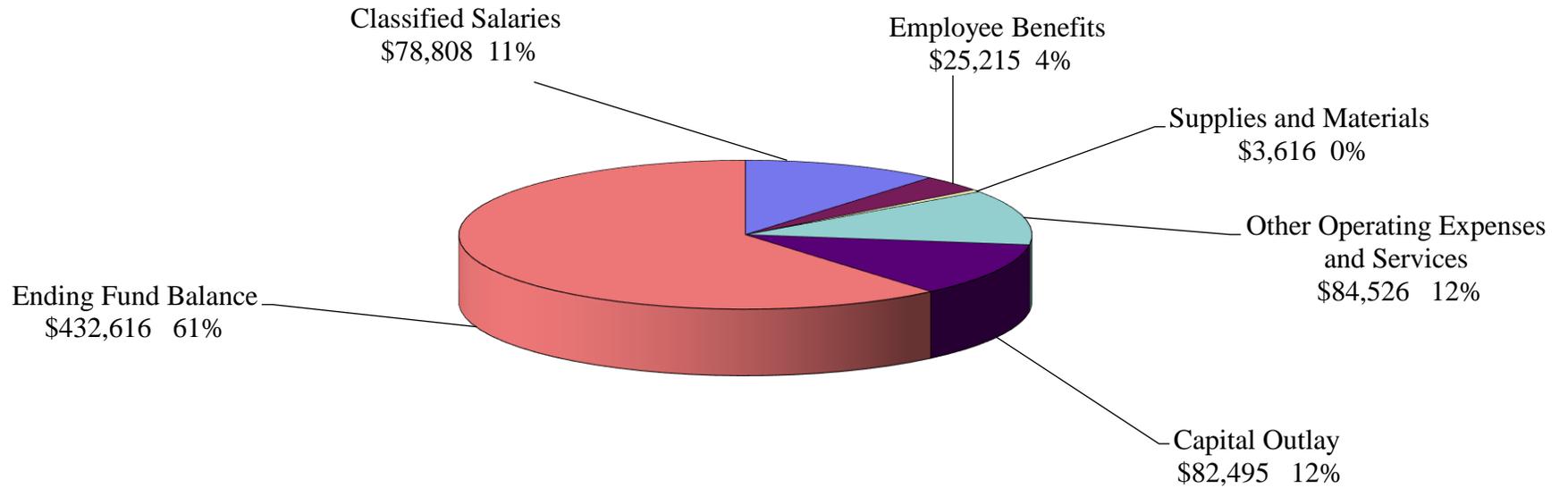
The Self-Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance in this Fund, the Board authorizes transfers to the Fund out of the General Fund Unrestricted.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

Self-Insurance Fund Revenues and Beginning Fund Balance – \$707,276



Self-Insurance Fund Expenditures and Ending Fund Balance – \$707,276



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Self-Insurance Fund

<u>Revenues by Source</u>	2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8860 Interest and Investment	\$ 1,591	\$ 1,200	\$ 1,200	\$ 1,127	\$ 1,000	(11.27)
8890 Other Local	222,016	150,000	150,000	100,000	150,000	50.00
Total Local Revenues	<u>223,607</u>	<u>151,200</u>	<u>151,200</u>	<u>101,127</u>	<u>151,000</u>	49.32
8900 Interfund Transfers - In	-	226,520	226,520	226,520	388,000	71.29
Total Revenues and Other Financing Sources	<u>223,607</u>	<u>377,720</u>	<u>377,720</u>	<u>327,647</u>	<u>539,000</u>	64.51
Beginning Fund Balance	<u>153,865</u>	<u>239,473</u>	<u>239,473</u>	<u>239,473</u>	<u>168,276</u>	(29.73)
Total Revenues, Other Financing Services and Beginning Fund Balance	<u>\$ 377,472</u>	<u>\$ 617,193</u>	<u>\$ 617,193</u>	<u>\$ 567,120</u>	<u>\$ 707,276</u>	24.71

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
Self-Insurance Fund

Expenditures by Object		2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ 24,547	\$ 128,199	\$ 89,662	\$ 89,662	\$ 78,808	(12.11)
3000	Employee Benefits	8,066	40,937	16,226	16,226	25,215	55.40
4000	Supplies and Materials	95	243	7,239	7,239	3,616	(50.05)
5000	Other Operating Expenses and Services	78,979	85,960	283,237	283,237	84,526	(70.16)
6000	Capital Outlay	26,312	81,934	2,480	2,480	82,495	3,226.41
	Total Expenditures (1000 – 6000)	137,999	337,273	398,844	398,844	274,660	(31.14)
	Ending Fund Balance	239,473	279,920	218,349	168,276	432,616	157.09
	Total Expenditures and Ending Fund Balance	\$ 377,472	\$ 617,193	\$ 617,193	\$ 567,120	\$ 707,276	24.71

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
STUDENT GOVERNMENT ASSOCIATION FUND

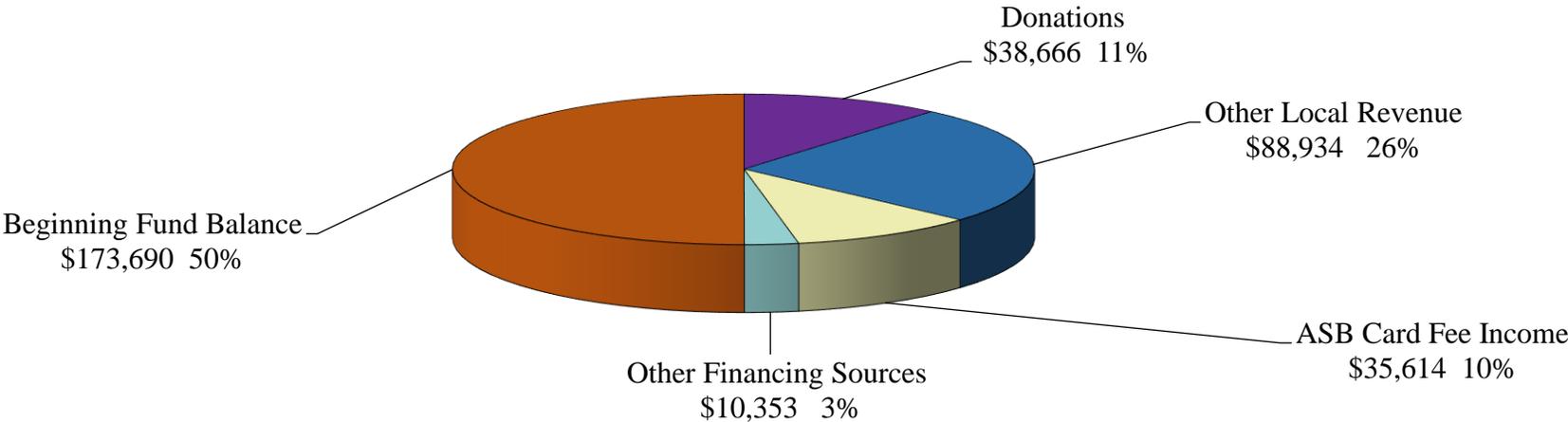
The Student Government Association Fund is a trust fund designated to account for the funds held in trust by the District for student body organizations established pursuant to Education Code Section 76060. This Fund is used for raising and expending money to promote the general welfare, morale, and educational experience of the student body.

The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

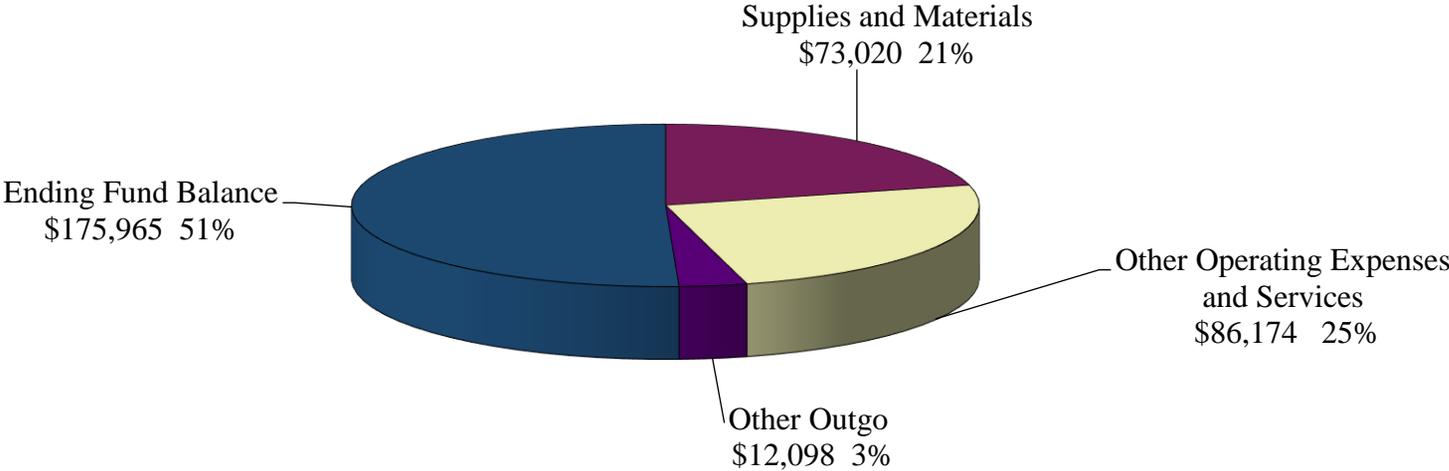
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Student Government Association Fund Revenues and Beginning Fund Balance – \$347,257



Student Government Association Fund Expenditures and Ending Fund Balance – \$347,257



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
Student Government Association Fund

<u>Revenues by Source</u>	2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Proj
8800 Local Revenues						
8821 Donations	\$ 51,526	\$ 53,072	\$ 53,072	\$ 37,179	\$ 38,666	4.00
8832 Commissions	2,292	2,361	2,361	982	1,021	3.97
8841 Ticket Sales	37,874	39,010	39,010	39,707	41,295	4.00
8842 Advertising Sales	732	754	754	1,300	1,339	3.00
8845 Concession Sales	448	461	461	622	641	3.05
8849 Miscellaneous Sales	27,490	28,315	28,315	16,913	17,589	4.00
8856 Entry Fee	10,911	11,238	11,238	16,235	16,336	0.62
8857 Membership Fee	7,345	7,565	7,565	10,110	10,514	4.00
8861 Interest	20	21	21	22	23	4.55
8878 Health Fee	700	721	721	170	176	3.53
8887 ASB Card Fee	29,776	31,000	31,000	34,245	35,614	4.00
Total Local Revenues	169,114	174,518	174,518	157,485	163,214	3.64
8900 Other Financing Sources						
8980 Interfund Transfers-In	13,752	14,165	14,165	8,787	9,138	3.99
8999 Intrafund Transfers-In	-	200	200	1,172	1,215	3.67
Total Other Financing Sources	13,752	14,365	14,365	9,959	10,353	3.96
Total Revenues and Other Financing Sources	182,866	188,883	188,883	167,444	173,567	3.66
Beginning Fund Balance	137,422	170,501	170,501	170,501	173,690	1.87
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$ 320,288	\$ 359,384	\$ 359,384	\$ 337,945	\$ 347,257	2.76

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Student Government Association Fund

<u>Expenditures by Object</u>	2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Proj
4000 Supplies and Materials						
4500 Non Instructional	\$ 22,014	\$ 22,674	\$ 22,674	\$ 22,452	23,319	3.86
4501 Uniforms Clothing Costumes	31,884	32,841	32,841	26,291	27,341	3.99
4710 Food	6,603	6,801	6,801	21,504	22,360	3.98
Total Supplies and Materials	60,501	62,316	62,316	70,247	73,020	3.95
5000 Other Operating Expenses and Services						
5045 Postage	890	917	917	1,212	1,260	3.96
5100 Contract	28,284	29,133	29,133	23,368	24,298	3.98
5150 District Administrative Fees and Charges	5,000	5,000	5,000	5,000	5,000	-
5195 Entry Fee	11,992	12,352	12,352	23,257	23,998	3.19
5210 Mileage	312	322	322	165	171	3.64
5219 Other Travel	7,056	7,268	7,268	2,026	2,036	0.49
5220 Conferences	1,028	1,059	1,059	2,461	2,556	3.86
5224 Student Travel	858	900	900	5,068	5,265	3.89
5300 Dues Memberships	8,353	8,604	8,604	10,593	11,015	3.98
5420 Liability Insurance	553	570	570	993	1,032	3.93
5500 District Utility	1,544	1,591	1,591	2,961	3,078	3.95
5635 Rents or Leases	1,136	1,170	1,170	344	356	3.49
5640 Equipment Repair	-	500	500	535	556	3.93
5690 Miscellaneous	4,871	5,017	5,017	3,191	3,315	3.89
5740 Advertising	1,802	1,856	1,856	1,075	1,116	3.81
5801 Donation Expense	900	925	925	-	500	100.00
5802 Prizes Awards	687	708	708	345	357	3.48
5999 Credit Card Charges	268	276	276	255	265	3.92
Total Other Operating Expenses and Services	75,534	78,166	78,166	82,849	86,174	4.01
Total Expenditures (4000 - 6000)	136,035	140,482	140,482	153,096	159,194	3.98

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
Student Government Association Fund

<u>Expenditures by Object</u>	2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
7000 Other Outgo						
7300 Interfund Transfers-Out	13,752	14,165	14,165	8,787	9,138	3.99
7301 Intrafund Transfers-Out	-	-	-	1,172	1,215	3.67
7400 Club Bonus	-	500	500	-	500	100.00
7510 Student Financial Scholarships	-	1,000	1,000	1,200	1,245	3.75
Total Other Outgo	<u>13,752</u>	<u>15,665</u>	<u>15,665</u>	<u>11,159</u>	<u>12,098</u>	8.41
Total Expenditures (4000 - 7000)	<u>149,787</u>	<u>156,147</u>	<u>156,147</u>	<u>164,255</u>	<u>171,292</u>	4.28
Ending Fund Balance	<u>170,501</u>	<u>203,237</u>	<u>203,237</u>	<u>173,690</u>	<u>175,965</u>	1.31
Total Expenditures and Ending Fund Balance	<u>\$ 320,288</u>	<u>\$ 359,384</u>	<u>\$ 359,384</u>	<u>\$ 337,945</u>	<u>\$ 347,257</u>	2.76

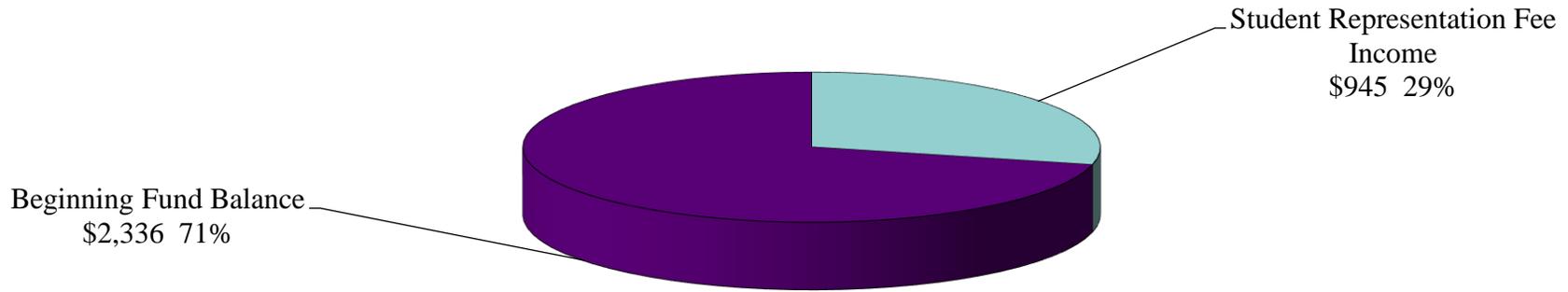
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
STUDENT REPRESENTATION FEE FUND

The Student Representation Fee Fund is a trust fund designated to account for funds collected pursuant to Education Code Section 76060.5 that provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government.

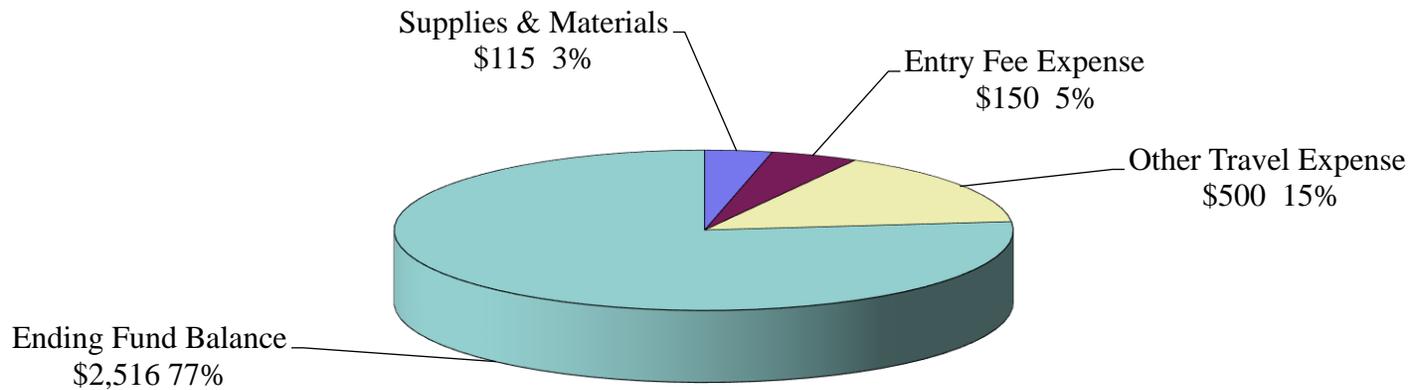
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

Student Representation Fee Fund Revenues and Beginning Fund Balance – \$3,281



Student Representation Fee Fund Expenditures and Ending Fund Balance – \$3,281



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Student Representation Fee Fund

		2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
<u>Revenues by Source</u>							
	8884 Student Representation Fee	\$ 874	\$ 900	\$ 900	\$ 917	\$ 945	3.05
	Beginning Fund Balance	1,938	1,419	1,419	1,419	2,336	64.62
	Total Revenues and Beginning Fund Balance	<u>\$ 2,812</u>	<u>\$ 2,319</u>	<u>\$ 2,319</u>	<u>\$ 2,336</u>	<u>\$ 3,281</u>	40.45
		2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
<u>Expenditures by Object</u>							
	4000 Supplies and Materials	\$ -	\$ 115	\$ 115	\$ -	\$ 115	100.00
	5000 Other Operating Expenses and Services						
	5195 Entry Fee	-	150	150	-	150	100.00
	5224 Student Travel	1,393	500	500	-	500	100.00
	Total Other Operating Expenses and Services	<u>1,393</u>	<u>650</u>	<u>650</u>	<u>-</u>	<u>650</u>	100.00
	Total Expenditures (4000 - 5000)	<u>1,393</u>	<u>765</u>	<u>765</u>	<u>-</u>	<u>765</u>	100.00
	Ending Fund Balance	1,419	1,554	1,554	2,336	2,516	7.71
	Total Expenditures and Ending Fund Balance	<u>\$ 2,812</u>	<u>\$ 2,319</u>	<u>\$ 2,319</u>	<u>\$ 2,336</u>	<u>\$ 3,281</u>	40.45

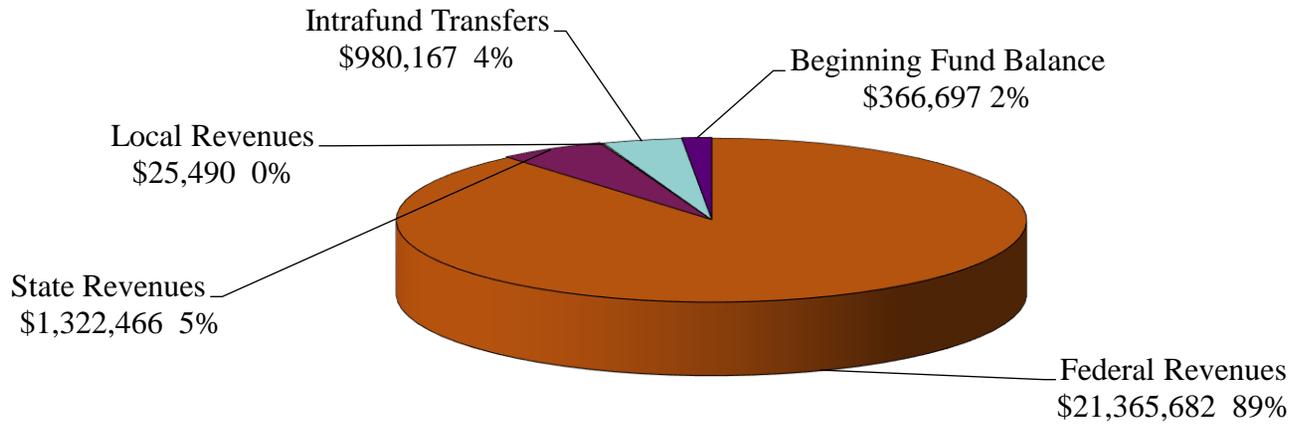
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
STUDENT FINANCIAL AID FUND

The Student Financial Aid Fund is a trust fund used to account for the deposit and direct payment of government-funded student financial aid, including grants or other funds intended for similar purposes, and the required district matching share of payments to students.

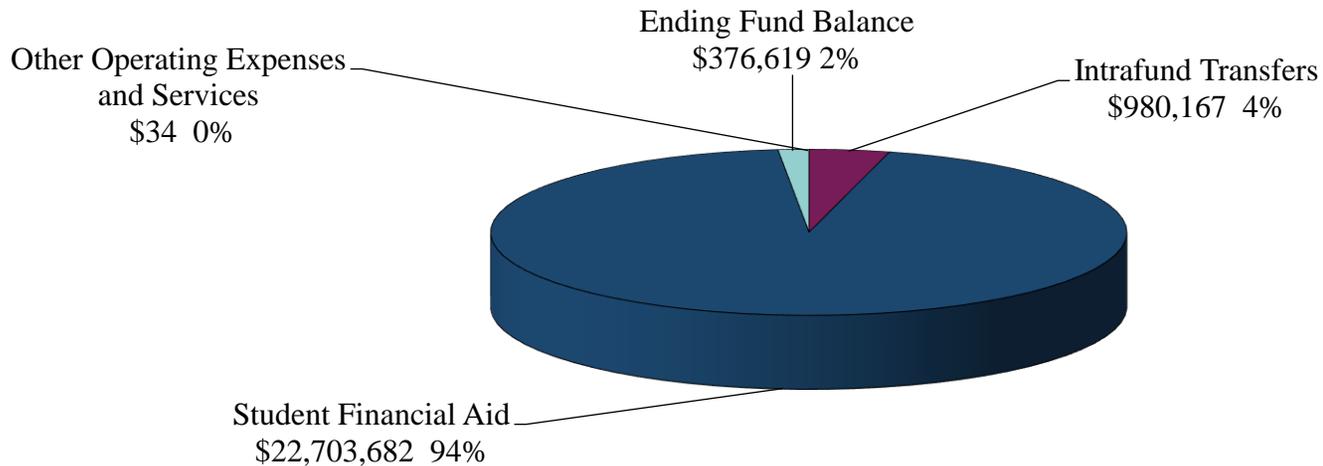
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries, not financial aid, that are recorded in the General Fund Restricted.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

Student Financial Aid Fund Revenues and Beginning Fund Balance – \$24,060,502



Student Financial Aid Fund Expenditures and Ending Fund Balance – \$24,060,502



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017 Student Financial Aid Fund

<u>Revenues by Source</u>	2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8151 PELL Grant	\$ 21,602,252	\$ 22,682,365	\$ 22,682,365	\$ 20,209,083	\$ 20,815,355	3.00
8152 FSEOG	360,900	400,000	\$ 400,000	378,550	400,000	5.67
8159 GI Bill Chapter 33 Veterans Program	172,875	181,519	\$ 181,519	145,949	150,327	3.00
Total Federal Revenues	<u>22,136,027</u>	<u>23,263,884</u>	<u>23,263,884</u>	<u>20,733,582</u>	<u>21,365,682</u>	3.05
8600 State Revenues						
8640 CAL Grant B	1,201,135	1,261,192	1,261,192	1,267,902	1,280,581	1.00
8641 CAL Grant C	50,138	52,645	52,645	41,470	41,885	1.00
Total State Revenues	<u>1,251,273</u>	<u>1,313,837</u>	<u>1,313,837</u>	<u>1,309,372</u>	<u>1,322,466</u>	1.00
8800 Local Revenues						
8861 Interest	87	90	90	91	94	3.30
8890 Other Local	51,416	70,123	70,123	24,656	25,396	3.00
Total Local Revenues	<u>51,503</u>	<u>70,213</u>	<u>70,213</u>	<u>24,747</u>	<u>25,490</u>	3.00
8900 Intrafund Transfers-In	<u>504,626</u>	<u>519,765</u>	<u>519,765</u>	<u>951,618</u>	<u>980,167</u>	3.00
Total Revenues	<u>23,943,429</u>	<u>25,167,699</u>	<u>25,167,699</u>	<u>23,019,319</u>	<u>23,693,805</u>	2.93
Beginning Fund Balance	<u>290,551</u>	<u>341,439</u>	<u>341,439</u>	<u>341,439</u>	<u>366,697</u>	7.40
Total Revenues and Beginning Fund Balance	<u>\$ 24,233,980</u>	<u>\$ 25,509,138</u>	<u>\$ 25,509,138</u>	<u>\$ 23,360,758</u>	<u>\$ 24,060,502</u>	3.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
Student Financial Aid Fund

<u>Expenditures by Object</u>		2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
5000	Bad Debt	\$ 616	\$ 1,000	\$ 1,000	\$ 33	\$ 34	3.00
7000	Intrafund Transfers-Out	504,626	519,765	519,765	951,618	980,167	3.00
7500	Student Financial Aid						
7520	Student Financial Grant	23,436,894	24,628,804	24,628,804	22,075,635	22,737,904	3.00
7599	Prior Year Adjustments	(49,595)	(51,083)	(51,083)	(33,225)	(34,222)	3.00
	Total Student Financial Aid	23,387,299	24,577,721	24,577,721	22,042,410	22,703,682	3.00
	Total Expenditures (4000 – 7000)	23,892,541	25,098,486	25,098,486	22,994,061	23,683,883	3.00
9700	Fund Balance Reserved						
9710	Legally Restricted	13,533	12,533	12,533	13,533	13,533	-
9750	Board Restricted	327,906	398,119	398,119	353,164	363,086	2.81
	Total Ending Fund Balance	341,439	410,652	410,652	366,697	376,619	2.71
	Total Expenditures and Ending Fund Balance	\$ 24,233,980	\$ 25,509,138	\$ 25,509,138	\$ 23,360,758	\$ 24,060,502	3.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
FOUNDATION FUND

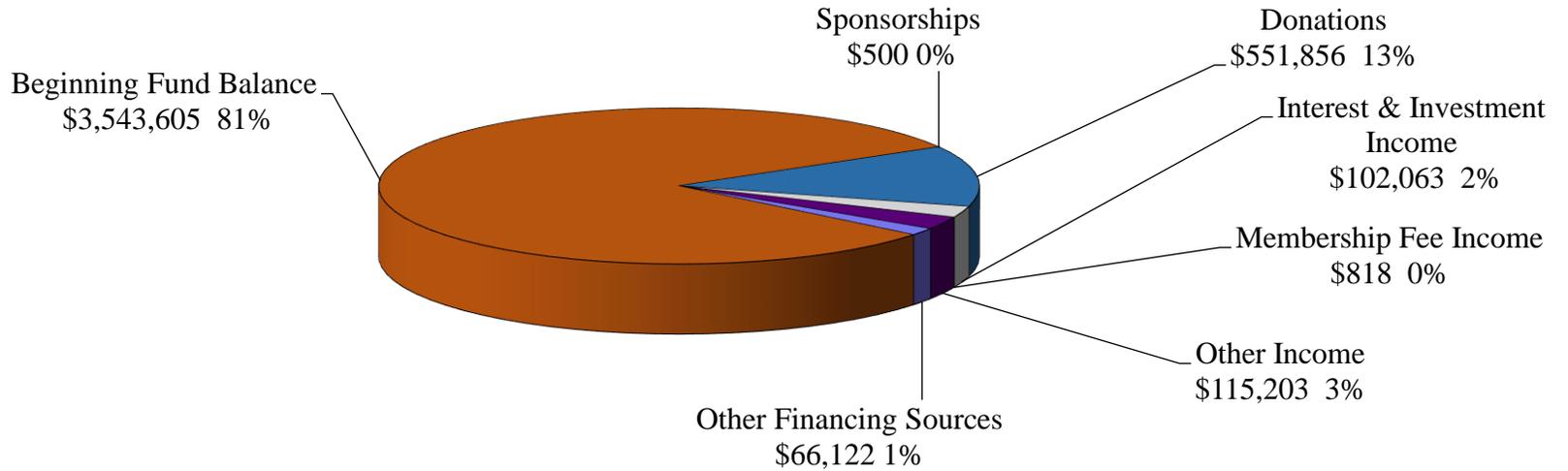
The Foundation Fund is an agency fund that is used to account for the activities of organizations known as “foundations.” The Foundation Fund provides support to students, district programs, and facilities in the form of scholarships, special funding for equipment, and other program needs.

The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

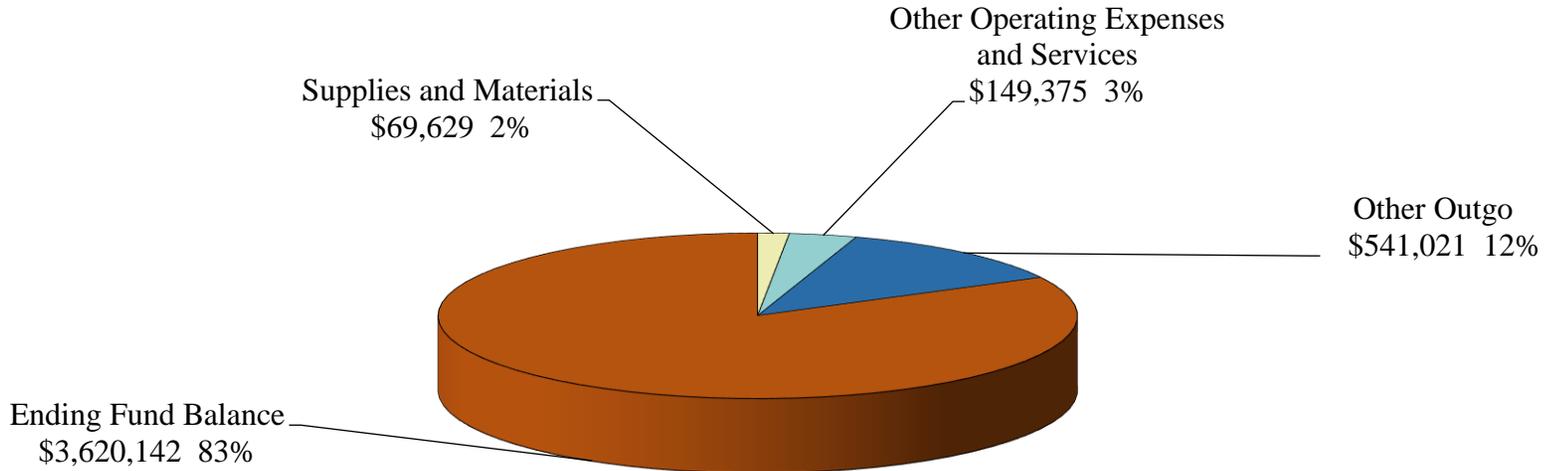
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Foundation Fund Revenues and Beginning Fund Balance – \$4,380,167



Foundation Fund Expenditures and Ending Fund Balance – \$4,380,167



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
Foundation Fund

<u>Revenues by Source</u>	2014-2015 Actual Revenues	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Revenues	2016-2017 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 405,284	435,680	\$ 435,680	\$ 533,203	\$ 551,856	3.50
8826 Loan Recoveries	237	244	244	405	419	3.46
8828 Sponsorships	780	1,000	1,000	-	500	100.00
8841 Ticket Sales	96,672	101,506	101,506	85,104	87,959	3.35
8844 Food Sales	80	85	85	-	50	100.00
8849 Miscellaneous Sales	8,007	8,247	8,247	22,235	22,775	2.43
8857 Membership Fee	4,035	4,338	4,338	800	818	2.25
8859 Annual Management Fees	7,531	7,757	7,757	(3,765)	4,000	(206.24)
8861 Interest	148	160	160	100	104	4.00
8862 Investment	52,303	53,872	53,872	59,247	61,255	3.39
8864 Investment Gains/Losses	44,718	46,507	46,507	(133,711)	40,704	(130.44)
Total Local Revenues	<u>619,795</u>	<u>659,396</u>	<u>659,396</u>	<u>563,618</u>	<u>770,440</u>	36.70
8900 Intrafund Transfers-In	<u>61,088</u>	<u>62,921</u>	<u>62,921</u>	<u>63,579</u>	<u>66,122</u>	4.00
Total Revenues and Other Financing Sources	<u>680,883</u>	<u>722,317</u>	<u>722,317</u>	<u>627,197</u>	<u>836,562</u>	33.38
Beginning Fund Balance	<u>3,547,751</u>	<u>3,632,550</u>	<u>3,632,550</u>	<u>3,632,550</u>	<u>3,543,605</u>	(2.45)
Total Revenues and Beginning Fund Balance	<u>\$ 4,228,634</u>	<u>\$ 4,354,867</u>	<u>\$ 4,354,867</u>	<u>\$ 4,259,747</u>	<u>4,380,167</u>	2.83

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Foundation Fund

<u>Expenditures by Object</u>		2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ 8,978	51,884	\$ 51,884	\$ -	\$ -	-
3000	Employee Benefits	3,380	11,075	11,075	-	-	-
4000	Supplies and Materials						
4500	Non Instructional Supplies	14,998	15,448	15,448	44,820	46,389	3.50
4501	Uniforms Clothing Costumes	735	757	757	1,012	1,050	3.75
4710	Food	16,566	17,063	17,063	21,398	22,190	3.70
	Total Supplies and Materials	<u>32,299</u>	<u>33,268</u>	<u>33,268</u>	<u>67,230</u>	<u>69,629</u>	3.57
5000	Other Operating Expenses and Services						
5002	Bad Debt	714	735	735	(500)	300	40.00
5045	Postage	4,748	4,890	4,890	4,739	4,900	3.40
5100	Contract Services	61,411	63,253	63,253	71,249	73,992	3.85
5151	Foundation Management Fee	7,531	7,757	7,757	(3,789)	7,800	(305.86)
5195	Entry Fee	895	922	922	500	500	-
5210	Mileage	-	500	500	-	100	100.00
5219	Other Travel	678	698	698	1,484	1,540	3.77
5220	Conferences	998	1,028	1,028	1,516	1,561	2.97
5224	Student Travel	-	3,000	3,000	-	2,500	100.00
5300	Dues and Memberships	895	921	921	1,435	1,391	(3.07)
5420	Liability Insurance	1,074	1,106	1,106	-	1,095	100.00
5500	District Utility	1	1	1	1	1	-
5635	Rents & Leases	420	433	433	3,603	3,689	2.39
5690	Equip Repair Maintenance	-	-	-	2,259	2,262	0.13
5690	Miscellaneous	3,481	3,585	3,585	14,032	14,580	3.91
5740	Advertising	1,591	1,639	1,639	2,499	2,587	3.52
5801	Donation	44,900	46,247	46,247	124	128	3.23
5802	Prizes and Awards	769	792	792	2,354	2,438	3.57
5995	Bank Charges	-	-	-	25,995	26,775	3.00
5999	Credit Charges	850	876	876	1,198	1,236	3.17
	Total Other Operating Expenses and Services	<u>130,956</u>	<u>138,383</u>	<u>138,383</u>	<u>128,699</u>	<u>149,375</u>	16.07
7000	Other Outgo						
7301	Intrafund Transfers-Out	61,088	62,921	62,921	63,579	66,122	4.00
7510	Student Financial Scholarship	359,383	370,164	370,164	456,634	474,899	4.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Foundation Fund

<u>Expenditures by Object</u>	2014-2015 Actual Expenditures	2015-2016 Adopted Budget	2015-2016 Revised Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	% Change Adopt/Act
Total Other Outgo	420,471	433,085	433,085	520,213	541,021	4.00
Total Expenditures (2000-7000)	596,084	667,695	667,695	716,142	760,025	6.13
9700 Fund Balance						
9710 Legally Restricted Reserve	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
9750 Board Restricted Reserve	2,394,626	2,449,248	2,449,248	2,305,681	2,382,218	3.32
Total Ending Fund Balance	3,632,550	3,687,172	3,687,172	3,543,605	3,620,142	2.16
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 4,228,634	\$ 4,354,867	\$ 4,354,867	\$ 4,259,747	4,380,167	2.83

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017
COST-OF-LIVING ADJUSTMENT

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce.

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	1.99
1995-96	3.07	3.07
1996-97	3.06	3.06
1997-98	2.97	2.97
1998-99	2.26	2.26
1999-00	1.41	1.41
2000-01	4.17	3.17
2001-02	3.87	3.87
2002-03	2.00	1.66
2003-04	0.00	1.80
2004-05	2.41	2.41
2005-06	4.23	4.23
2006-07	5.92	5.93
2007-08	4.53	4.53
2008-09	0.68	5.66
2009-10	0.00	4.25
2010-11	0.00	-0.39
2011-12	0.00	2.24
2012-13	0.00	3.24
2013-14	1.57	1.57
2014-15	0.85	0.85
2015-16	1.02	1.02
2016-17	0.00	0.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017 COMPLIANCE WITH THE FIFTY PERCENT LAW

Education Code Section 84362 requires community college districts to expend 50% of the district's Current Expense of Education (CEE) on the salaries and fringe benefits of classroom instructors.

The "Current Expense of Education" (CEE) includes the General Fund operating expenditures excluding expenditures for food services, community services, capital (except equipment replacement), auxiliary services, and other costs specifically excluded by law.

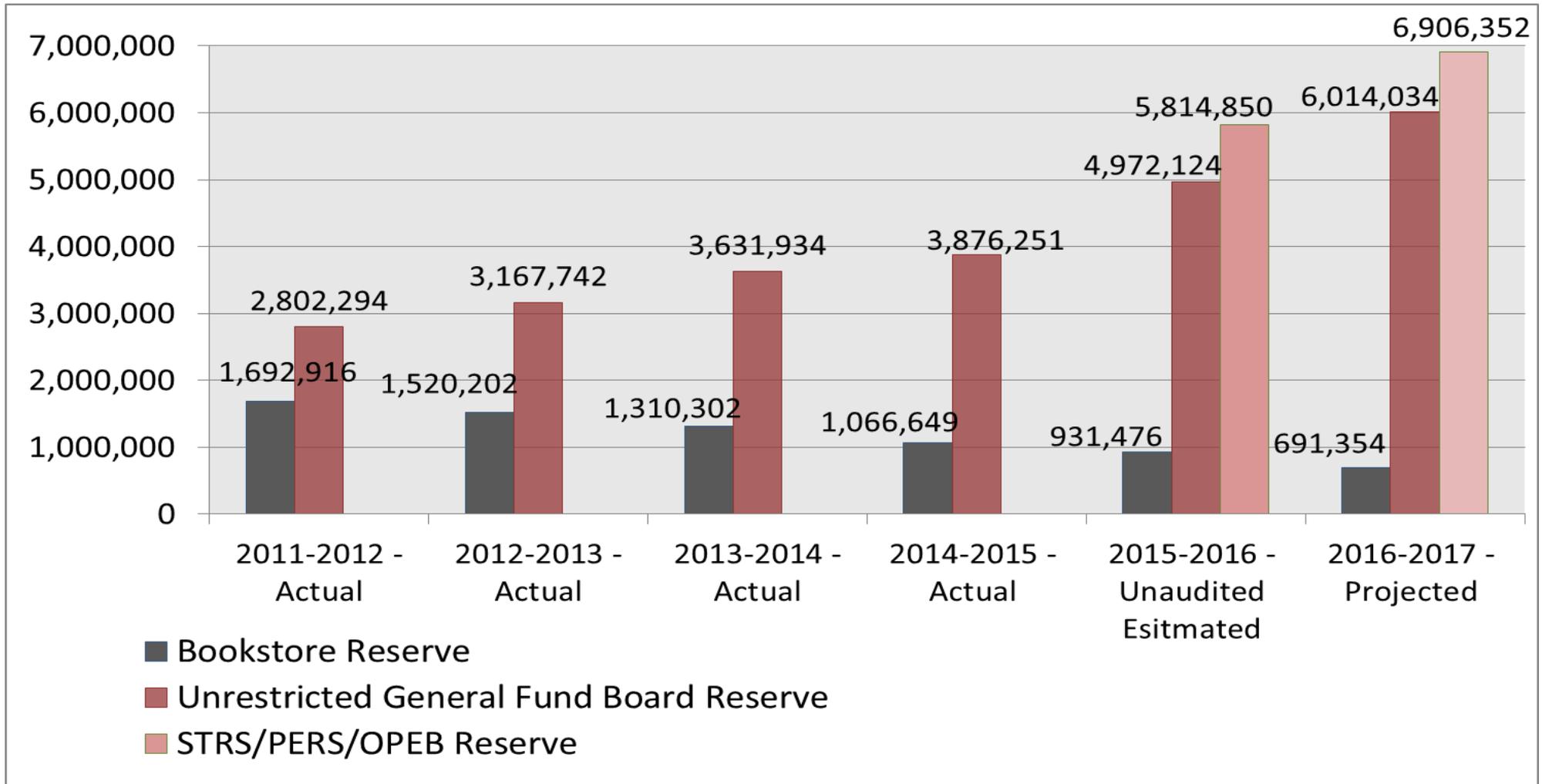
The "Salaries for Classroom Instructors" includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district's 50% computation for the fiscal years 1992-93 through 2015-16 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1992-93	50.05
1993-94	50.07
1994-95	47.70
1995-96	44.82
1996-97	51.50
1997-98	50.44
1998-99	51.21
1999-00	47.81
2000-01	50.27
2001-02	50.59
2002-03	51.05
2003-04	52.28
2004-05	53.24
2005-06	52.15
2006-07	53.86
2007-08	54.32
2008-09	54.97
2009-10	53.93
2010-11	51.32
2011-12	52.82
2012-13	50.03
2013-14	50.20
2014-15	50.44
2015-16	52.56

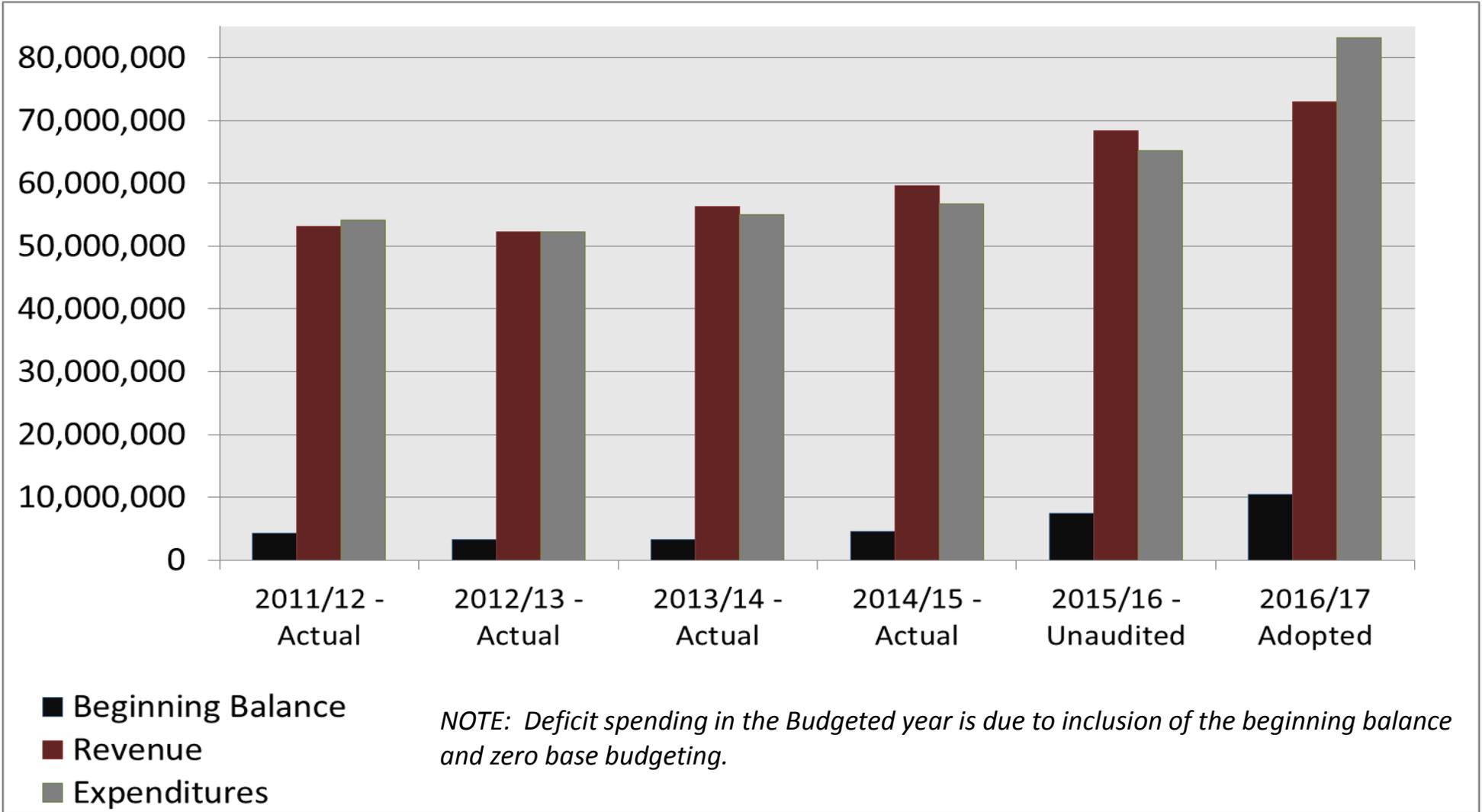
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

HISTORICAL DATA DISTRICT RESERVES



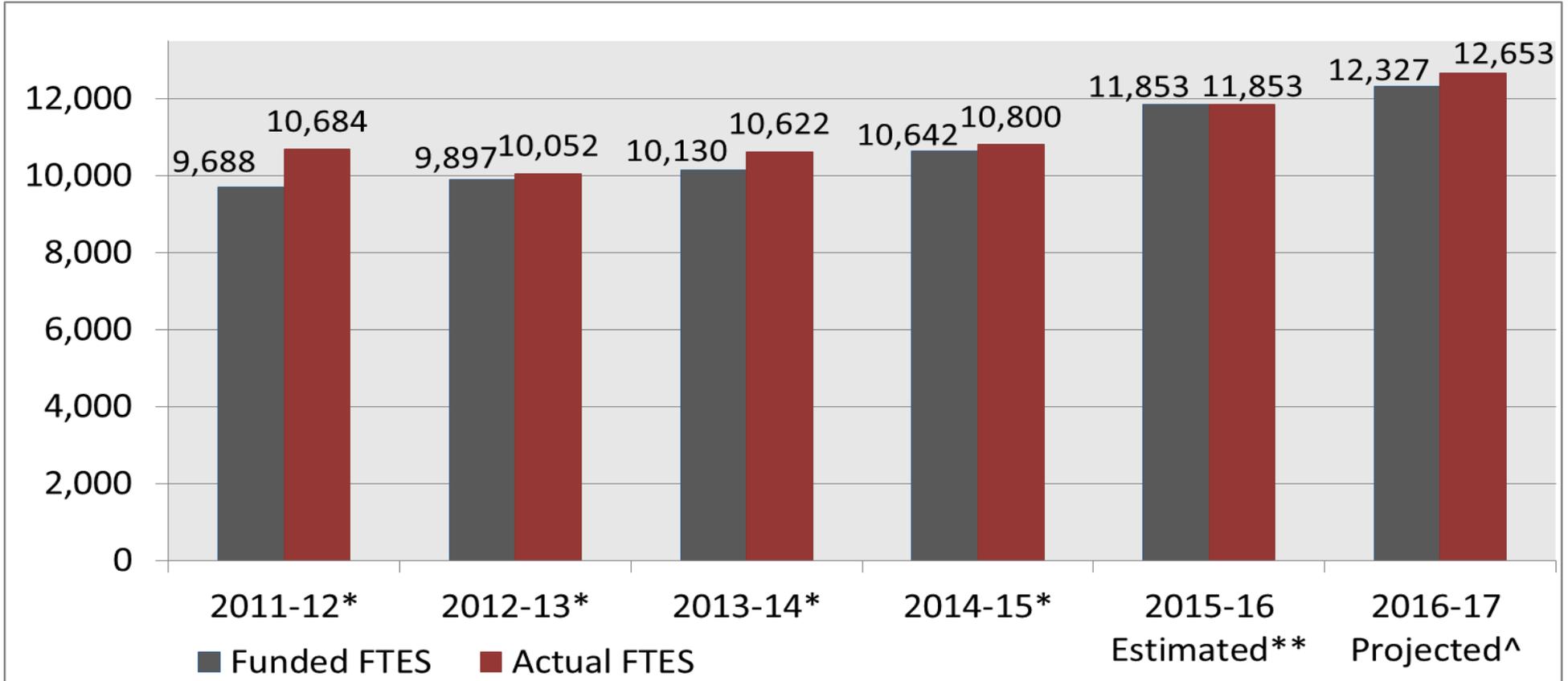
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

HISTORICAL DATA Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

HISTORICAL DATA FTES COMPARISONS*



*Funded & Actual FTES provided by the Chancellor's Office Recalculation Apportionment Reports

**Provided by the Chancellor's Office Second Principal Apportionment Report released June 2016

^Projected Funded FTES based on budgeted 4% growth, Projected Actual FTES is based on District's 6.75% growth rate, per the 2016-2017 Advance Principal Apportionment released August 2016

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Capital Outlay Projects Fund By Project

	2015-2016 Actual	2016-2017 Adopted
BEGINNING FUND BALANCE	\$5,221,356	\$4,927,620
REVENUES		
1. State Capital Outlay - Fire Alarm System	\$101,377	\$4,142,000
2. State Scheduled Maintenance	856,000	1,453,490
3. State Prop 39 Energy Sustainability	318,687	433,234
4. Interest	20,413	20,000
5. Redevelopment	726,590	700,000
6. Capital Outlay Surcharge	20,398	25,000
7. Eastern Municipal Water District	62,620	200,000
8. Interfund Transfer In	750,000	850,000
TOTAL REVENUES	\$2,856,085	\$7,823,724
TOTAL BEGINNING BALANCE AND REVENUES	\$8,077,441	\$12,751,344
EXPENDITURES		
1. District - Athletic Field Equipment	\$37,218	\$2,782
2. District - DSA Contract	50,926	30,000
3. District - Classroom Phones	-	45,000
4. District - Facilities Five Year Plan	209,293	150,000
5. District - Facility Improvement Projects MVC	125,095	213,745
6. District - Facility Improvement Projects SJC	189,008	213,745
7. District - Fleet Replacement	45,094	105,000
8. District - Instruction Support	1,494	47,520
9. District - New Employee Furniture and Equipment	43,511	65,000
10. District - Prop 39 Energy Sustainability Projects	805,574	433,234
11. District - Roof Repair Project	361,603	300,000
12. District - Scheduled Maintenance Special Repair	282,774	1,453,490
13. District - Student Services Support	1,308	34,452
14. District - Video Conference Equipment	-	125,000
15. District - Xerox Lease	482,750	500,000
16. MVC - Water Conservation	62,620	200,000
17. MVC - Women's Softball Field	160,920	-
18. SGP - San Geronio Pass Campus	63,270	82,206
19. SJC - Fire Alarm System - Preliminary Plans	178,125	4,238,000
20. SJC - Project Management Modular	15,800	60,000
21. SWC - South West Corridor	33,438	155,000
TOTAL EXPENDITURES	\$3,149,821	\$8,454,174
Board of Trustees Capital Outlay Reserve	2,066,706	2,066,706
Designated Fund Balance	2,860,914	2,230,464
ENDING FUND BALANCE	\$4,927,620	\$4,297,170
TOTAL EXPENDITURES AND ENDING FUND BALANCE	\$8,077,441	\$12,751,344

Note: Capital Outlay Projects Fund by object is provided on page 35.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2016-2017

Bond Fund By Project

	2015-2016 <u>Actual</u>	2016-2017 <u>Adopted</u>
<u>BEGINNING FUND BALANCE</u>	\$62,929,359	\$54,781,961
<u>REVENUES</u>		
1. Interest	291,193	200,000
<u>TOTAL REVENUES</u>	\$291,193	\$200,000
<u>TOTAL BEGINNING BALANCE AND REVENUES</u>	\$63,220,552	\$54,981,961
<u>EXPENDITURES</u>		
1. District - Athletics Facilities Renovation	201,587	3,000,000
2. District - Blue Light Help Phones		626,000
3. District - Building Security Access Control	38,900	1,000,000
4. District - CDEC Security Enhancements	12,499	1,410,000
5. District - Classroom Phones	-	250,000
6. District - EIR/CEQA	593,886	500,000
7. District - Fiber Re-Capitalization (Technology)	-	500,000
8. District - Infrastructure Master Plan	200,672	320,000
9. District - Lease Revenue Bond (LRB)	5,874,112	-
10. District - Miscellaneous Planning and Bond Management Expenses	196,485	915,835
11. District - Network and Control Switches Upgrades	148,636	1,110,000
12. District - Parking Lot Expansion	-	1,600,000
13. District - Planning	609,493	408,507
14. District - Shade Structure Projects		800,000
15. District - Signage & Wayfinding	-	500,000
16. District - Solar Photovoltaic System	21,718	4,000,000
17. District - Video Conferencing Upgrades	322,697	20,000
18. District - Video Security Enhancements (Cameras and Media Storage)	-	250,000
19. District - Wireless Deployment	34,524	1,121,300
20. MVC - Building 900 Feasibility Study		24,000
21. MVC - Building 300 Renovation	68,978	105,000
22. MVC - Building 3000 Rehabilitation/Fiber Installation	67,103	1,079,000
23. MVC - Emergency Generator	16,075	175,000
24. MVC - Facilities/M&O Building	-	100,000
25. MVC - Infrastructure Projects		175,000
26. MVC - Music Building 200 Renovation		500,000
27. MVC - Science Labs & Classroom Modular Swing Space	284	2,926,100
28. SGP - New Center Template		470,000
29. SGP - Science Labs & Classroom Modular Swing Space	284	278,583
30. SJC - Building 200 Safety Improvements	14,300	1,700,000
31. SJC - Emergency Generator	16,074	400,000
32. SJC - Infrastructure Projects		175,000
33. SJC - Science Labs & Classroom Modular Swing Space	284	418,000
34. SJC - STEM Building	-	500,000
35. Wildomar - New Center Template		420,000
<u>TOTAL EXPENDITURES</u>	8,438,591	27,777,325
<u>ENDING FUND BALANCE</u>	\$54,781,961	\$27,204,636
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>	\$63,220,552	\$54,981,961

Note: Bond Fund by object is provided on page 39.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2016-2017**

Unrestricted General Fund - Unaudited

Revenue	Adopted Budget 16/17
Net additional Unbudgeted Revenue over Expense	\$ 10,195,179
Unused Categorical Program Interfund Transfer	-
Budgeted Ending Balance 6/30/16	300,000
Unaudited Beginning Balance 7/1/2016	\$ 10,495,179
Actual Revenue FY 2016-2017	75,419,595
Total Anticipated Revenue	85,914,774

Notes

1. Less, Unrestricted Reserve	(300,000)	
2. Less, Intrafund Transfer to Student Financial Services	(85,000)	
3. Less, Interfund Transfer to Childcare	(164,204)	
4. Less, Intrafund Transfer to Block Grant	(270,587)	
5. Less, Unrestricted Reserve transfer to 7% reserve	(1,041,910)	
6. Less, Interfund Transfer to Self Insurance	(388,000)	
7. Less, Interfund Transfer to Capital Outlay	(850,000)	
		(3,099,701)
Total Available Funds for Allocation (TAFA)		\$ 82,815,073

Allocation Increment

1. PY Base Expenditure Budget (2015-2016)		\$ 77,096,777
2. CY TAFA (2016-2017)		82,815,073
3. Allocation Increment (A.I.)		5,718,296
4. 2016-2017 Base Budget Adjustments	(5,718,296)	
Remaining Allocation Increment		\$ -

Expenditures

	President	Instruction	Student Services	Business Services	Human Resources	Total
FY 2015-2016 Base Expenditure Budget (1000-6XXX)	\$ 11,578,912	\$ 40,215,775	\$ 9,377,077	\$ 14,560,837	\$ 1,364,176	\$ 77,096,777
P 2016-2017 Base Budget Adjustments	453,485 (1)	4,938,227	1,943,476	2,911,709	194,747	10,441,644
O FY 2015-2016 PERS/STRS/OPEB Reserve moved to object 7920	(5,814,850)	-	-	-	-	(5,814,850)
O Additional PERS/STRS Reserve	1,091,502	-	-	-	-	1,091,502
Base Expenditure Budget for FY 2016-2017 (1000-6XXX)	\$ 7,309,049	\$ 45,154,002	\$ 11,320,553	\$ 17,472,546	\$ 1,558,923	\$ 82,815,073

Notes:

(1) Includes Resource Allocation Proposal reserve transferred to other divisions

P Permanent Base Ongoing Funding	4,626,794
O One Time Funding	1,091,502
	5,718,296

	San Jacinto Campus	Menifee Valley Campus	Temecula Campuses	San Gorgonio Campus	District Wide	Total
Base Expenditure Budget for Fiscal Year 2016-2017 (1000-6XXX)	\$ 34,131,450 (2)	\$ 30,140,860	\$ 1,726,986	\$ 459,338	\$ 16,356,439 (3)	\$ 82,815,073

(2) Includes Administration Expenditures

(3) Includes Associate Faculty Budget

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2016-2017

