

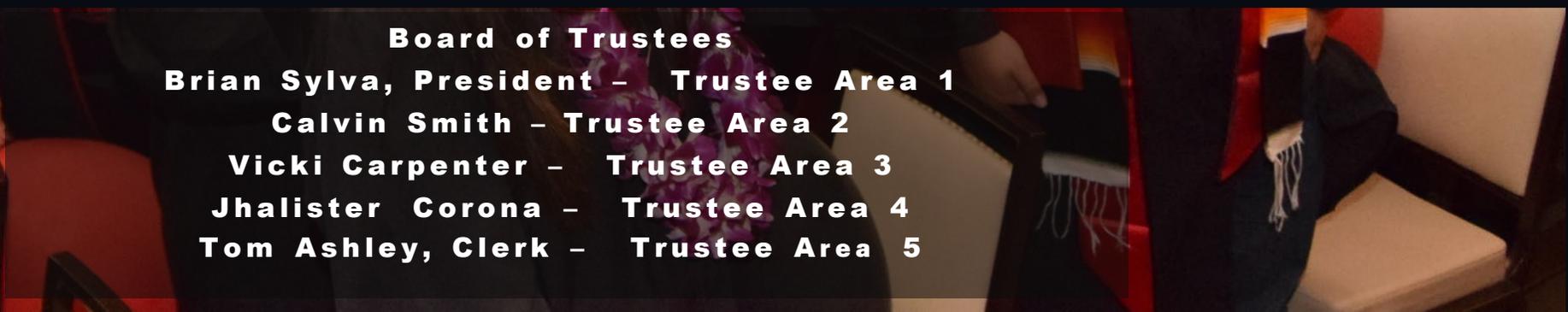


MT. SAN JACINTO COLLEGE
2024 - 2025
ADOPTED BUDGET

Board of Trustees

- Brian Sylva, President – Trustee Area 1**
- Calvin Smith – Trustee Area 2**
- Vicki Carpenter – Trustee Area 3**
- Jhalister Corona – Trustee Area 4**
- Tom Ashley, Clerk – Trustee Area 5**

Transforming Learners.
Transforming Communities.
Transforming Lives.



Mission Statement

MSJC's purpose is to provide an accessible education, to instill hope, and to empower our students to transform their lives and those around them. We provide equity-minded education to combat systemic barriers, promote social mobility, and provide opportunities for educational advancement.

MSJC offers degrees and certifications for career and university preparation, as well as opportunities for lifelong learning and enrichment.

As a Hispanic-serving institution, we serve a diverse student population from various identities, cultures, socioeconomic backgrounds, life experiences, abilities, and educational needs that represent our community. MSJC is committed to learning and achievement through inclusive and culturally affirming environments that celebrate student voices and create space for self-exploration and growth. We encourage self-advocacy, civic responsibility, and commitment to becoming ambassadors of change in our communities and our world

Approved by the Board of Trustees on December 14, 2023



**MT. SAN JACINTO COMMUNITY
COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025**

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To: Board of Trustees

From: Roger Schultz, Superintendent/President



Subject: Adopted Budget 2024-2025

Date: September 12, 2024

On June 26, 2024, Governor Newsom signed the FY 2024-2025 Budget Act. The FY 2024-2025 enacted state budget of \$298 billion includes a 4.2% or approximately \$13 billion decrease from the FY 2023-2024 enacted budget. The general fund decrease is approximately \$15 billion or 6.4%. Due to delayed tax payments and other economic conditions, the state budget deficit rose to \$45 billion. By using funding delays, reductions in prior and current year budgets, internal borrowing, and withdrawals from the state's reserve, the deficit was reduced to \$28 billion for FY 2024-2025 and \$30 billion for FY 2025-2026 incorporating the Governor's new two-year budget plan going forward.

For California Community Colleges, the budget remains stable with a slight increase to the current year enacted budget using reserves and operational savings to balance the budget. The FY 2024-2025 enacted budget includes a 1.07% cost-of-living adjustment (COLA) for college apportionments and some categorical programs, enrollment growth of .5%. One-time funding includes \$18 million for Vision 2030 priorities, \$10 million for LGBTQ+ pilot program, and \$20 million for financial aid administration to help with the FASFA delays. The nursing expansion program is now being funded using Strong Workforce funds. The budget includes one continued capital outlay project of \$29 million.

Mt. San Jacinto College remains consistent with a conservative budget practice. The Adopted General Fund operating budget reflects the 1.07% COLA, provides Step and Column employee compensation, health and welfare increases, STRS and PERS increases, and contractual increases. Due to the state revenue volatility, measures have been established to reduce discretionary accounts by 5% and provide for critical needs during FY 2024-2025. The Cafe, Health Center, and Parking funds remain consistent with enrollment trends.

Continuing project costs for both STEM buildings secondary effects, Access controls, HVAC upgrades, signage and wayfinding, and other scheduled maintenance projects are included in the adopted budget.

The District will continue to monitor and analyze the state budget for future updates and guidelines, prepare accordingly, and present all opportunities, challenges and issues to our stakeholders.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 182,874,976
11	Board of Trustees Special Reserve Fund	\$ 29,188,278
12	General Fund Restricted	\$ 57,173,018
12	Parking Fund	\$ 1,366,219
12	Health Center Fund	\$ 1,928,675
12	Instructional Equipment Block Grant Fund	\$ 2,573,810
32	Cafeteria Fund (Auxiliary account)	\$ 4,000,201
33	Child Development Fund	\$ 2,178,459
41	Capital Outlay Projects Fund	\$ 47,029,783
43	Bond Project Fund	\$ 20,840,943
61	Self-Insurance Fund	\$ 6,832,150
71	Student Government Association Fund (Auxiliary account)	\$ 789,065
72	Student Representation Fee Fund (Auxiliary account)	\$ 161,039
74	Student Financial Aid Fund	\$ 43,022,517
79	Foundation Fund (Auxiliary account)	\$ 8,678,611
	TOTAL ALL FUNDS	<u>\$ 408,637,744</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
GENERAL FUND 11 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

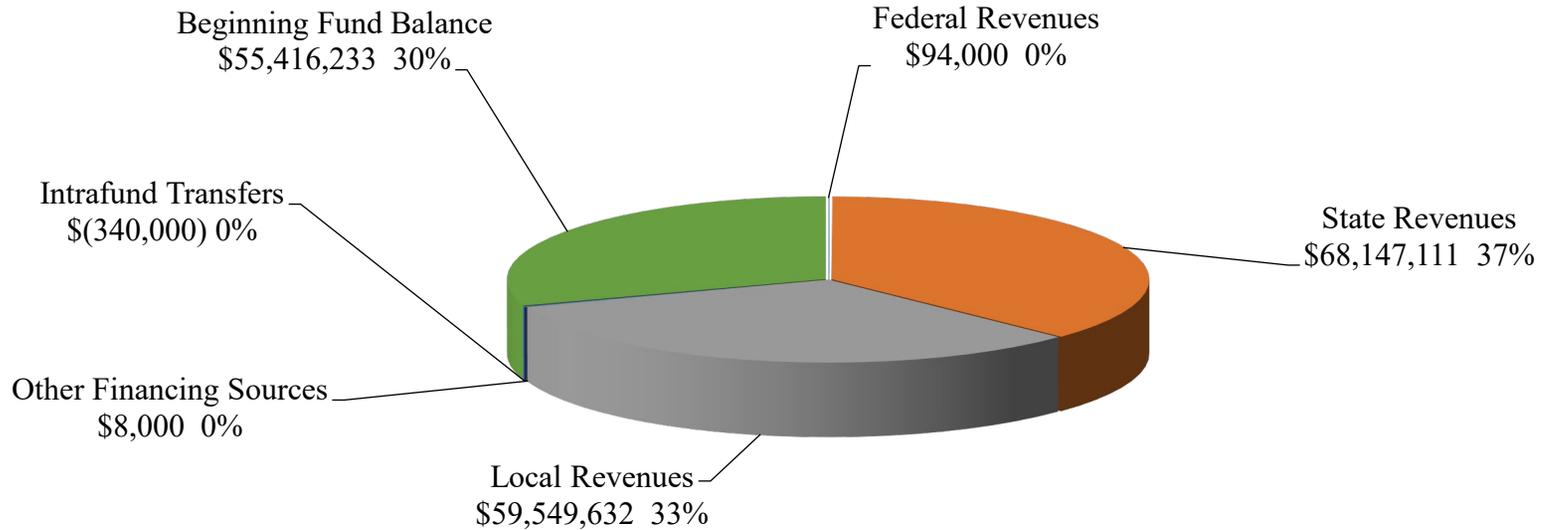
Board of Trustees General Reserve Fund

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.

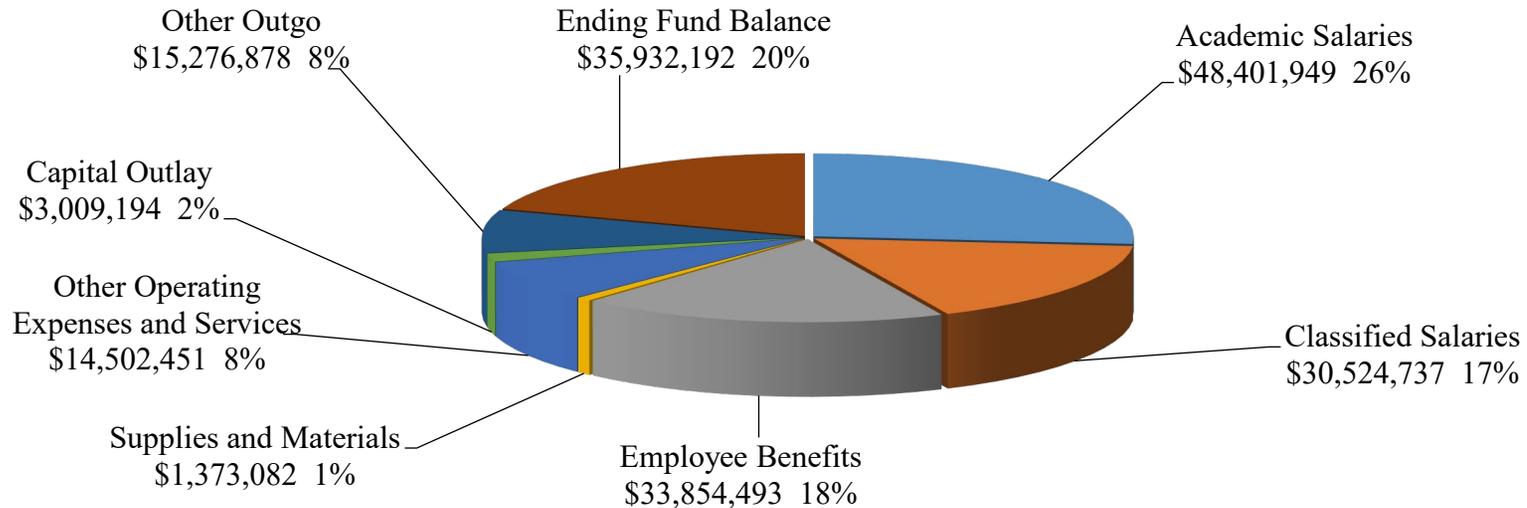
The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted reserves to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds or return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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

General Fund 11 Unrestricted Revenues and Beginning Fund Balance: \$182,874,976



General Fund 11 Unrestricted Expenditures and Ending Fund Balance: \$182,874,976



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

General Fund 11 Unrestricted

<u>Revenues by Source</u>		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Revenues	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
8100	Federal Revenues						
8150	Student Financial Aid	\$ 83,483	\$ 94,000	\$ 94,000	\$ 91,827	\$ 94,000	-
8160	Veterans Education	13,008	14,000	14,000	-	-	(100.00)
	Total Federal Revenues	<u>96,491</u>	<u>108,000</u>	<u>108,000</u>	<u>91,827</u>	<u>94,000</u>	2.37
8600	State Revenues						
8611	State General Apportionment*	47,250,490	42,291,380	42,291,380	52,262,167	46,315,768	9.52
8615	Student Enrollment Fee Administration	189,892	200,000	200,000	169,562	200,000	-
8630	Proposition 30*	6,037,697	21,758,398	21,758,398	10,727,588	13,665,581	(37.19)
8671	Homeowners' Property Tax Relief*	312,258	317,911	317,911	315,847	317,911	-
8681	State Lottery	2,711,710	2,165,241	2,165,241	2,651,189	2,165,241	-
8685	State Mandated Costs	398,305	371,556	371,556	425,349	425,349	14.48
8690	Part Time Faculty Compensation/Other	249,325	308,825	308,825	286,345	308,825	-
8690	Full Time Faculty Hire	1,666,679	1,666,679	1,666,679	1,666,679	1,666,679	-
8690	State Teachers' Retirement System On Behalf	2,542,539	2,660,656	2,660,656	2,930,181	3,081,757	15.83
	Total State Revenues	<u>61,358,895</u>	<u>71,740,646</u>	<u>71,740,646</u>	<u>71,434,907</u>	<u>68,147,111</u>	(5.01)
8800	Local Revenues						
8809	Redevelopment Asset Liquidation*	22,099	21,969	21,969	123,988	123,988	>200
8811	Tax Allocation, Secured Roll*	39,000,896	35,453,948	35,453,948	42,034,450	42,034,450	18.56
8812	Tax Allocation, Supplemental Roll*	1,612,572	860,000	860,000	2,369,303	2,400,000	179.07
8813	Tax Allocation, Unsecured Roll*	1,756,011	1,697,000	1,697,000	2,091,536	2,100,000	23.75
8816	Prior Years' Taxes*	477,922	800,000	800,000	762,820	800,000	-
8817	Education Revenue Augmentation Fund*	(3,597,494)	(3,400,000)	(3,400,000)	(3,821,906)	(3,900,000)	14.71
8818	Redevelopment Agency Funds*	580,403	450,000	450,000	705,849	725,000	61.11
8819	Redevelopment Residual*	3,283,589	2,130,000	2,130,000	3,435,132	3,500,000	64.32
8831	Contract Instructional Services	32,766	72,000	134,124	60,446	72,000	-
8840	Sales and Commissions	18,364	25,200	25,200	36,881	25,200	-
8850	Rents and Leases	176,159	227,314	227,314	175,267	237,979	4.69
8860	Interest and Investment	1,707,799	1,020,000	1,020,000	5,227,193	3,500,000	>200
8872	Community Service Class Fees	296,198	355,438	355,438	83,603	355,438	-
8874	Enrollment Fees*	4,281,365	5,323,749	5,323,749	4,527,521	5,323,749	-
8877	Instructional Materials Fees	3,125	5,000	5,000	3,700	5,000	-
8879	Student Records Fees	45,206	45,000	45,000	49,958	50,000	11.11
8880	Nonresident Tuition	787,282	1,500,000	1,500,000	1,083,451	1,582,504	5.50
8885	Other Student Fees and Charges	66,414	166,306	166,306	66,636	134,789	(18.95)
8890	Other Local	458,878	303,805	303,805	523,967	479,535	57.84
	Total Local Revenues	<u>51,009,554</u>	<u>47,056,729</u>	<u>47,118,853</u>	<u>59,539,795</u>	<u>59,549,632</u>	26.55

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

General Fund 11 Unrestricted

<u>Revenues by Source</u>	2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Revenues	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
8900 Other Financing Sources						
8912 Sale of Equipment and Supplies	\$ 6,726	\$ 8,000	\$ 8,000	\$ 3,625	\$ 8,000	-
8999 Intrafund Transfers - In (Out)	(5,292,862)	(1,452,983)	(1,452,983)	(3,519,635)	(340,000)	(76.60)
Total Other Financing Sources	<u>(5,286,136)</u>	<u>(1,444,983)</u>	<u>(1,444,983)</u>	<u>(3,516,010)</u>	<u>(332,000)</u>	(77.02)
 Total Revenues	 <u>107,178,804</u>	 <u>117,460,392</u>	 <u>117,522,516</u>	 <u>127,550,519</u>	 <u>127,458,743</u>	 8.51
 Beginning Fund Balance	 <u>35,952,502</u>	 <u>40,229,766</u>	 <u>40,229,766</u>	 <u>40,229,766</u>	 <u>55,416,233</u>	 37.75
 Total Revenues, Other Financing Sources, and Beginning Fund Balance	 <u>\$ 143,131,306</u>	 <u>\$ 157,690,158</u>	 <u>\$ 157,752,282</u>	 <u>\$ 167,780,285</u>	 <u>\$ 182,874,976</u>	 15.97

Note: Total Computational Revenue (TCR) for FY 2024-2025 Adopted Budget = \$113,299,972. *Accounts used for the revenue calculation, 8874 calculated at 98% of budgeted revenue.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

General Fund 11 Unrestricted

Expenditures by Object		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
1000	Academic Salaries						
1100	Instructional Salaries, Regular/Contract	\$ 15,948,618	\$ 20,558,188	\$ 20,558,188	\$ 18,055,702	\$ 23,778,821	15.67
1200	Non Instructional Salaries, Regular/Contract	7,780,602	6,635,470	6,635,470	8,539,278	7,700,442	16.05
1300	Instructional Salaries, Other	13,632,547	11,961,400	14,963,091	15,106,632	15,853,079	32.54
1400	Non Instructional Salaries, Other	1,246,122	883,300	904,742	1,359,878	1,069,607	21.09
	Total Academic Salaries	<u>38,607,889</u>	<u>40,038,358</u>	<u>43,061,491</u>	<u>43,061,490</u>	<u>48,401,949</u>	20.89
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	17,727,679	22,714,096	21,214,096	20,228,778	26,324,830	15.90
2200	Instructional Aides, Regular	2,263,287	2,348,784	2,348,784	2,286,227	2,402,775	2.30
2300	Non Instructional Salaries, Other	1,661,282	687,905	713,127	1,733,428	1,057,513	53.73
2400	Instructional Aides, Other	370,395	739,619	739,619	483,363	739,619	-
	Total Classified Salaries	<u>22,022,643</u>	<u>26,490,404</u>	<u>25,015,626</u>	<u>24,731,796</u>	<u>30,524,737</u>	15.23
3000	Employee Benefits						
3100	State Teachers' Retirement System Fund	8,651,321	7,407,873	7,411,395	9,259,937	8,839,120	19.32
3200	Public Employees' Retirement System Fund	5,438,894	7,025,867	7,026,732	6,204,625	8,447,268	20.23
3300	Old Age, Survivors, Disability	2,303,140	2,607,654	2,609,475	2,565,213	3,088,505	18.44
3400	Health and Welfare	6,384,110	7,969,841	7,969,841	6,709,962	7,985,431	0.20
3500	State Unemployment Insurance	295,298	33,076	33,107	23,008	39,289	18.78
3600	Workers' Compensation Insurance	830,218	920,326	920,977	943,533	1,043,407	13.37
3900	Other	1,032,486	3,990,539	3,990,539	1,033,265	4,411,473	10.55
	Total Employee Benefits	<u>24,935,467</u>	<u>29,955,176</u>	<u>29,962,066</u>	<u>26,739,543</u>	<u>33,854,493</u>	13.02
4000	Supplies and Materials						
4100	Textbooks	298	3,906	11,349	543	3,219	(17.59)
4200	Books	10,220	15,391	6,306	2,767	11,542	(25.01)
4300	Instructional	90,112	194,594	265,349	36,536	124,839	(35.85)
4500	Non Instructional	695,915	1,004,551	929,573	625,767	1,186,847	18.15
4600	Transportation	10,278	44,835	43,682	5,959	44,335	(1.12)
4700	Food Services	144	2,300	71	71	2,300	-
	Total Supplies and Materials	<u>806,967</u>	<u>1,265,577</u>	<u>1,256,330</u>	<u>671,643</u>	<u>1,373,082</u>	8.49

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

General Fund 11 Unrestricted

<u>Expenditures by Object</u>	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
5000 Other Operating Expenses and Services						
5003 Printing	\$ 10,915	\$ 14,765	\$ 97,782	\$ 94,552	\$ 13,590	(7.96)
5045 Postage	62,058	206,593	215,390	125,187	190,554	(7.76)
5100 Consultants	2,571,640	2,386,247	2,481,828	2,174,370	2,819,094	18.14
5200 Conferences	404,864	670,553	580,918	467,355	577,427	(13.89)
5300 Memberships and Dues	175,087	193,168	205,270	196,729	196,278	1.61
5400 Insurance	820,349	1,017,386	1,016,163	921,975	1,216,877	19.61
5500 Utilities	3,025,936	2,954,677	2,997,565	3,585,676	4,020,437	36.07
5600 Rents, Leases, and Maintenance	2,133,601	2,672,155	2,903,151	2,154,725	3,165,078	18.45
5700 Legal, Elections, and Audit	594,912	651,282	642,217	663,929	1,118,692	71.77
5800 Other	(29,648)	1,212,806	1,128,355	684,264	1,184,424	(2.34)
Total Other Operating Expenses and Services	<u>9,769,714</u>	<u>11,979,632</u>	<u>12,268,639</u>	<u>11,068,762</u>	<u>14,502,451</u>	21.06
6000 Capital Outlay						
6100 Sites and Site Improvements	4,100	17,749	16,354	211,121	30,859	73.86
6200 Buildings	444,464	14,045	15,415	89,663	14,045	-
6300 Library Books and Materials	-	270,723	269,897	-	300,086	10.85
6400 Equipment	673,263	2,795,964	1,253,317	245,853	2,664,204	(4.71)
Total Capital Outlay	<u>1,121,827</u>	<u>3,098,481</u>	<u>1,554,983</u>	<u>546,637</u>	<u>3,009,194</u>	(2.88)
Total Expenditures	<u>97,264,507</u>	<u>112,827,628</u>	<u>113,119,135</u>	<u>106,819,871</u>	<u>131,665,906</u>	16.70
7000 Other Outgo						
7300 Interfund Transfers-Out	5,637,033	5,633,409	5,633,409	5,633,409	15,191,878	169.67
7500 Student Financial Aid	-	85,000	85,000	(89,228)	85,000	-
7900 Contingencies and Reserves	40,229,766	39,144,121	38,914,738	55,416,233	35,932,192	(8.21)
Total Other Outgo and Contingencies	<u>45,866,799</u>	<u>44,862,530</u>	<u>44,633,147</u>	<u>60,960,414</u>	<u>51,209,070</u>	14.15
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 143,131,306</u>	<u>\$ 157,690,158</u>	<u>\$ 157,752,282</u>	<u>\$ 167,780,285</u>	<u>\$ 182,874,976</u>	15.97

Note: FY 2024-2025 Adopted Budget expenses exceed revenue due to one-time consumption of ending fund balance.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

BOARD OF TRUSTEES SPECIAL RESERVE FUND 11

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 required districts to adopt policies to maintain sufficient unrestricted reserves consistent with Budgeting Best Practices published by the Government Finance Officers Association as a condition for receiving Emergency Conditions Allowance during the COVID-19 pandemic. In accordance with this requirement, our District Board of Trustees adopted Board Policy 6250 which requires a minimum reserve balance of two months, approximately 16.7%, of general fund operating expenditures or revenues.

The Superintendent/President recommends an annual budget to the Board that must provide for the minimum two months 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. FY 2016-2017 thru 2019-2020 the board reserve has remained at 7%. FY 2021-2022 the reserve increased to 13.8%. FY 2022-2023 the reserve increased to 17%.

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.

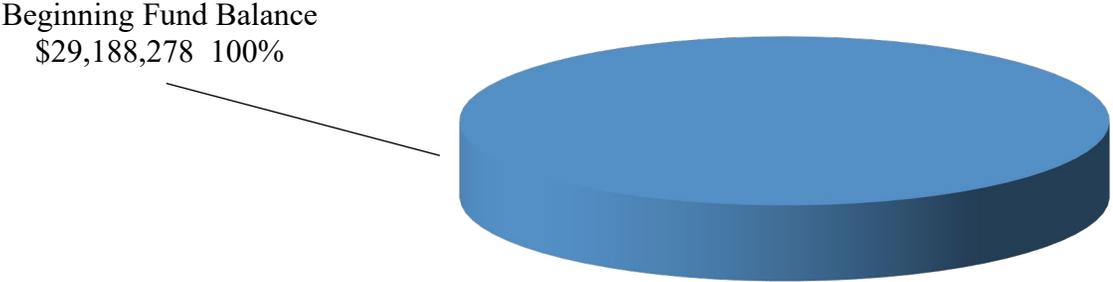
* STRS \$2,803,557

* PERS \$1,780,911

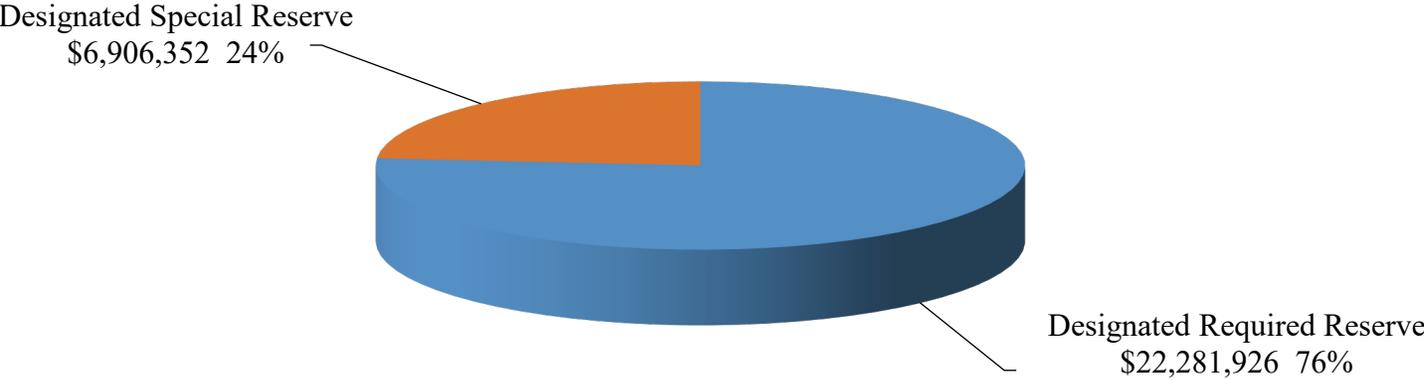
* OPEB \$2,321,884

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025**

Board of Trustees Special Reserve Fund 11 Revenues and Beginning Fund Balance: \$29,188,278



Board of Trustees Special Reserve Fund 11 Designated Appropriations and Ending Fund Balance: \$29,188,278



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Board of Trustees Special Reserve Fund 11

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Revenues	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8999	Intrafund Transfers - In (Out)	\$ 5,637,576	\$ 1,095,091	\$ 1,095,091	\$ 3,161,743	\$ -	(100.00)
	Beginning Fund Balance	20,388,959	26,026,535	26,026,535	26,026,535	29,188,278	12.15
	Total Other Financing Sources and Beginning Fund Balance	<u>\$ 26,026,535</u>	<u>\$ 27,121,626</u>	<u>\$ 27,121,626</u>	<u>\$ 29,188,278</u>	<u>\$ 29,188,278</u>	7.62

		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>							
7910	Designated Required Reserve	\$ 19,120,183	\$ 20,215,274	\$ 20,215,274	\$ 22,281,926	\$ 22,281,926	10.22
7920	Designated Retirement Benefits Reserve	6,906,352	6,906,352	6,906,352	6,906,352	6,906,352	-
	Total Reserve	<u>26,026,535</u>	<u>27,121,626</u>	<u>27,121,626</u>	<u>29,188,278</u>	<u>29,188,278</u>	7.62
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 26,026,535</u>	<u>\$ 27,121,626</u>	<u>\$ 27,121,626</u>	<u>\$ 29,188,278</u>	<u>\$ 29,188,278</u>	7.62

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

GENERAL FUND 12 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 Title V Math UP (Undergraduate Preparation), Title IV Upward Bound and Talent Search (TRIO), Federal Work Study, Title II Workforce Innovation and Opportunity Act (WIOA), Temporary Assistance to Needy Families (TANF), Carl D. Perkins IV Career and Technical Education, Veterans Education, and American Rescue Plan Act (ARP).

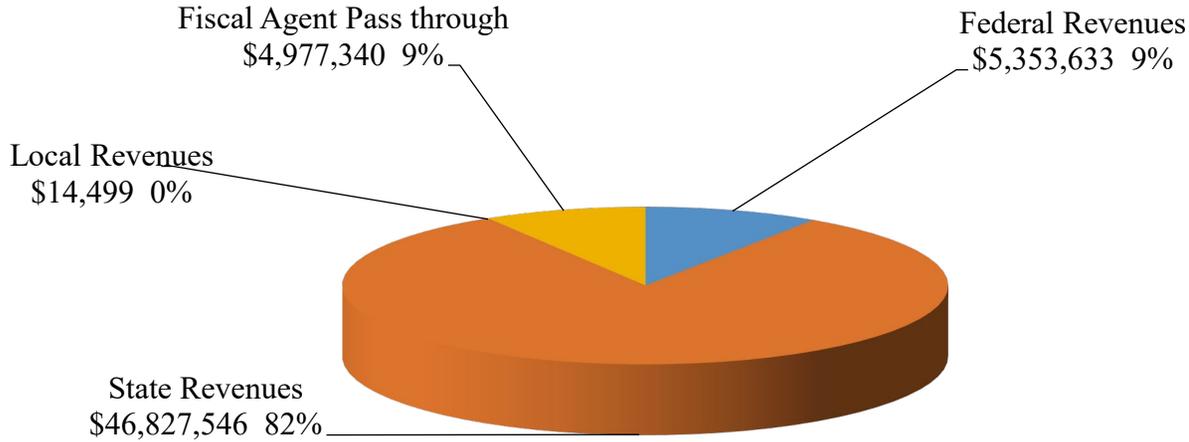
State programs include Board Financial Assistance Program (BFAP), Veterans Resource Center (VRC), Student Success and Completion Grant (SSCG), Financial Aid Technology, Mental Health Support Program, California College Promise, Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Undocumented Resource Liaison, Immediate Action Budget Retention and Enrollment Outreach, Basic Needs Centers, LGBTQ+, NextUp, Zero Cost Textbook (ZTC) Program, Local and Systemwide Technology Data Security, Seamless Transfer of Ethnic Studies, Student Transfer Achievement Reform, Common Course Numbering, Student Equity and Achievement (SEA), Guided Pathways Initiative, Native American Student Support and Success Program, Accommodation Services Center (ASC), CalWORKs, Equal Employment Opportunity (Staff Diversity), Classified Professional Development, Culturally Competent Faculty Professional Development, Equitable Placement, Support and Completion, Associate Degree in Nursing/RN Programs, California Adult Education Program (CAEP), regional and local Strong Workforce Programs (SWP), Culturally Responsive Pedagogy and Practices Innovation Best Practices, Prekindergarten and Family Literacy (CPKS), Umoja Program, Puente Program, Inland Empire/Desert Region (IEDR) Employment Engagement Manager, California Apprenticeship Initiative: New and Innovative, A2MEND, Regional Equity and Recovery Partnerships, High Road Training Partnerships, High Road Construction Careers Partnerships, CTE CoLab Community of Practice, Invention and Inclusive Innovation (i3) Initiative, Community Connect, Burton Critical Needs and Opportunity, and Restricted Proposition 20 Lottery.

Recently completed programs include State Fiscal Recovery Funds - Emergency Financial Assistance, COVID-19 Block Grant, Emergency Financial Aid Assistance, Library Services Platform, Perkins Reserve Innovation, Learning-Aligned Employment Program, and Santa Clarita Community College District (SCCCD) Innovation and Effectiveness Grant.

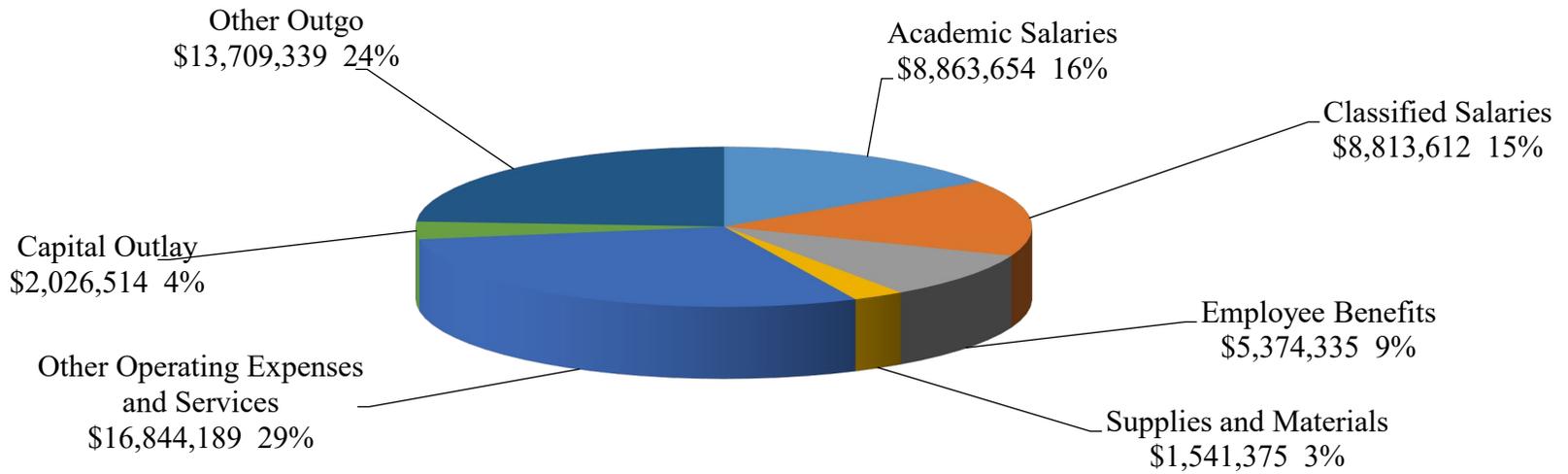
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

General Fund 12 Restricted Revenues and Beginning Fund Balance: \$57,173,018



General Fund 12 Restricted Expenditures and Ending Fund Balance: \$57,173,018



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025**

General Fund 12 Restricted

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
<u>Revenues by Source</u>		Actual	Adopted	Revised	Actual	Adopted	Budget Change
		Revenues	Budget	Budget	Revenues (1)	Budget (1)	Adopt/Adopt
8100	Federal Revenues						
8120	Title V	\$ 533,639	\$ 1,089,359	\$ 1,089,359	\$ 579,059	\$ 1,082,617	(0.62)
8120	Upward Bound	248,354	416,871	416,871	285,911	440,464	5.66
8120	Talent Search	266,218	351,364	351,365	306,541	333,293	(5.14)
8120	Federal Work Study	452,529	575,336	575,336	564,872	589,720	2.50
8130	Workforce Innovation and Opportunity Act	858,565	917,628	917,628	917,628	740,078	(19.35)
8140	Temporary Assistance for Needy Families (TANF)	110,095	98,043	98,043	98,043	94,258	(3.86)
8160	Veterans Education	-	-	17,552	-	35,104	100.00
8170	Perkins	689,654	514,497	514,497	514,497	669,135	30.06
8170	Perkins V Reserve Innovation Grant	-	300,000	300,000	76,530	-	(100.00)
8190	American Rescue Plan (ARP) Act	11,146,014	7,197,452	7,197,452	5,828,487	1,368,964	(80.98)
8190	SFRF Emergency Financial Aid	1,668,994	564,187	564,187	564,187	-	(100.00)
	Total Federal Revenues	<u>15,974,062</u>	<u>12,024,737</u>	<u>12,042,290</u>	<u>9,735,755</u>	<u>5,353,633</u>	(55.48)
8600	State Revenues						
8621	Accommodation Services Center (ASC)	753,416	2,959,570	2,959,571	1,040,678	3,125,520	5.61
8622	Extended Opportunity Programs and Services (EOPS)	960,578	1,071,027	1,071,028	831,344	1,337,399	24.87
8623	Prekindergarten and Family Literacy (CPKS)	5,000	5,000	5,000	5,000	5,000	-
8626	CalWORKs	707,839	981,555	981,556	731,534	941,372	(4.09)
8627	Riverside Community College District - SWP Regional Programs	698,703	1,567,518	1,607,028	759,544	1,219,165	(22.22)
8627	Puente Program	6,000	90,000	240,000	90,000	160,000	77.78
8627	Santa Clarita Community College District - Innovation and Effectiveness	87,908	112,091	112,092	112,092	-	(100.00)
8627	IEDR Employment Engagement Manager	172,418	208,782	208,782	195,778	230,000	10.16
8627	CA Apprenticeship Initiative: New and Innovative	69,822	930,177	1,050,178	308,670	861,507	(7.38)
8627	Invention and Inclusive Innovation (i3) Initiative	101,616	19,371	19,371	9,676	9,695	(49.95)
8627	Learning-Aligned Employment Program	-	3,959,739	3,959,739	-	-	(100.00)
8627	Employment Training Panel	19,776	44,624	-	-	-	(100.00)
8627	A2MEND	-	-	32,160	19,639	22,521	100.00
8627	Regional Equity and Recovery Partnerships	-	59,692	59,692	-	59,692	-
8627	High Road Training Partnership	-	1,502,407	1,538,407	77,789	1,460,617	(2.78)
8627	High Road Construction Careers Partnership Grant	-	-	737,628	20,769	716,858	100.00
8627	Umoja Community Education Foundation	-	-	150,000	46,629	103,370	100.00
8629	Student Financial Aid Administration (BFAP)	372,871	1,220,176	1,220,176	518,504	1,723,174	41.22
8629	Veterans Resource Center	225,158	815,457	815,458	329,445	746,807	(8.42)
8629	Student Success and Completion Grant (SSCG)	3,359,224	4,167,732	4,167,732	4,167,732	4,624,783	10.97
8629	Financial Aid Technology	79,853	169,530	169,530	79,356	146,454	(13.61)
8629	Mental Health Support	19,263	875,031	875,031	223,843	1,017,641	16.30
8629	California College Promise Grant	704,280	2,943,951	2,943,952	872,327	3,195,466	8.54
8629	COVID 19 Block Grant	2,193,114	5,001,519	5,001,520	5,001,520	-	(100.00)
8629	Cooperative Agencies Resource for Education (CARE)	375,818	397,319	397,319	397,319	347,820	(12.46)
8629	Undocumented Resource Liaison	142,487	120,556	120,556	85,111	150,787	25.08
8629	Immediate Action Retention and Enrollment Outreach	464,886	1,425,704	1,425,705	666,384	759,320	(46.74)
8629	Basic Needs Centers	695,318	1,116,143	1,566,357	839,387	1,260,129	12.90
8629	LGBTQ+	7,269	79,793	191,569	13,074	297,193	>200
8629	Emergency Financial Aid Assistance	146,000	48,794	48,794	48,794	-	(100.00)
8629	NextUp	60,713	522,767	522,767	178,898	614,464	17.54

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025**

General Fund 12 Restricted

<u>Revenues by Source</u>	2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Revenues (1)	2024-2025 Adopted Budget (1)	% Budget Change Adopt/Adopt
8629 Library Services Platform	\$ 1,070	\$ 11,751	\$ 11,751	\$ 11,751	-	(100.00)
8629 Zero Textbook Cost (ZTC) Program	-	200,000	250,000	72,842	177,157	(11.42)
8629 Local and Systemwide Technology Data Security	42,377	307,623	782,624	388,725	568,898	84.93
8629 Seamless Transfer of Ethnic Studies	-	48,695	48,695	-	48,695	-
8629 Student Transfer Achievement Reform	-	-	565,217	16,379	548,838	100.00
8629 Common Course Numbering	-	-	-	-	913,043	100.00
8629 Student Equity and Achievement (SEA)	5,486,485	7,875,188	7,875,188	5,626,134	8,099,785	2.85
8629 Guided Pathways	96,571	475,171	475,172	161,479	313,693	(33.98)
8629 Native American Student Support & Success Program Grant	-	600,000	1,500,000	84,763	1,415,237	135.87
8629 Staff Diversity	70,446	510,347	510,348	82,893	427,453	(16.24)
8629 Classified Professional Development	7,687	48,673	48,673	19,982	28,690	(41.06)
8629 Culturally Competent Faculty Professional Development	-	50,435	199,020	-	199,020	>200
8629 Equitable Placement, Support and Completion	-	789,814	789,814	65,718	724,095	(8.32)
8629 Associate Degree in Nursing RN Program	-	99,716	99,716	91,601	92,873	(6.86)
8629 Enrollment Growth and Retention	93,676	-	-	-	-	-
8629 AB104 California Adult Education Program (CAEP) Formerly AEBG	1,304,980	2,589,763	2,722,692	1,832,706	2,134,901	(17.56)
8629 Strong Workforce Program Local Funding (SWP)	2,542,856	5,399,966	5,399,967	2,819,779	4,415,718	(18.23)
8629 Culturally Responsive Pedagogy and Practices Innovation Best Practices	-	297,170	297,170	106,792	190,377	(35.94)
8681 State Lottery Revenue	907,418	1,260,893	1,825,893	1,823,858	880,776	(30.15)
8690 State Teachers' Retirement System On Behalf	425,336	445,096	445,096	486,383	511,543	14.93
Total State Revenues	23,408,232	53,426,326	58,045,734	31,362,621	46,827,546	(12.35)
8800 Local Revenues						
8890 Umoja Community Education Foundation	5,363	9,018	9,018	9,018	-	(100.00)
8890 Burton Critical Needs and Opportunity	6,000	5,000	5,000	700	4,300	(14.00)
8890 CTE CoLab Community of Practice	29,247	6,399	6,400	-	6,399	-
8890 IE Works	-	17,500	-	-	-	(100.00)
8890 Community Connect	-	-	3,800	-	3,800	-
Total Local Revenues	40,610	37,917	24,218	9,718	14,499	(61.76)
8900 Other Financing Sources						
8970 Fiscal Agent Pass Through	4,250,045	4,933,296	4,800,368	4,580,918	4,977,340	0.89
8999 COVID-19 Lost Revenue Intrafund Transfers	(408,642)	-	-	-	-	-
Total Other Financing Sources	3,841,403	4,933,296	4,800,368	4,580,918	4,977,340	0.89
Total Revenues and Other Financing Sources	\$ 43,264,307	\$ 70,422,276	\$ 74,912,610	\$ 45,689,012	\$ 57,173,018	(18.81)

Notes: (1) Revenues for grant funds that carryover from prior years to FY 2024-2025 are included in the FY 2024-2025 Adopted Budget. Carryover funds total \$24,717,092.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

General Fund 12 Restricted

<u>Expenditures by Object</u>	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Expenditures (1)	2024-2025 Adopted Budget (1)	% Budget Change Adopt/Adopt
1000 Academic Salaries						
1110 Instructional Salaries, Regular/Contract	\$ 198,004	\$ 275,851	\$ 393,915	\$ 301,960	\$ 334,857	21.39
1200 Non Instructional Salaries, Regular/Contract	2,985,799	3,375,770	4,865,227	3,499,113	3,859,101	14.32
1300 Instructional Salaries, Other	595,232	837,970	640,871	640,871	744,246	(11.18)
1400 Non Instructional Salaries, Other	2,728,595	3,185,866	5,083,929	2,564,859	3,925,450	23.21
Total Academic Salaries	<u>6,507,630</u>	<u>7,675,457</u>	<u>10,983,942</u>	<u>7,006,803</u>	<u>8,863,654</u>	15.48
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	2,571,739	4,022,741	4,957,967	3,062,841	4,467,585	11.06
2200 Instructional Aides, Regular	55,485	47,431	53,835	53,835	57,366	20.95
2300 Non Instructional Salaries, Other	1,521,554	6,580,190	7,523,124	2,061,621	3,618,741	(45.01)
2400 Instructional Aides, Other	145,481	396,162	549,944	318,784	669,920	69.10
Total Classified Salaries	<u>4,294,259</u>	<u>11,046,524</u>	<u>13,084,870</u>	<u>5,497,081</u>	<u>8,813,612</u>	(20.21)
3000 Employee Benefits						
3100 State Teachers' Retirement System	1,409,495	1,246,176	1,737,415	1,499,769	1,415,042	13.55
3200 Public Employees' Retirement System	897,623	1,444,293	1,789,660	1,064,781	1,467,972	1.64
3300 Old Age, Survivors, Disability	419,259	596,863	840,475	503,701	706,481	18.37
3400 Health and Welfare	740,467	1,100,424	1,305,872	754,596	1,039,284	(5.56)
3500 State Unemployment Insurance	51,085	6,870	10,140	5,874	8,195	19.29
3600 Workers' Compensation Insurance	143,704	258,955	290,871	180,453	233,561	(9.81)
3900 Other	-	368,729	445,096	-	503,800	36.63
Total Employee Benefits	<u>3,661,633</u>	<u>5,022,310</u>	<u>6,419,529</u>	<u>4,009,174</u>	<u>5,374,335</u>	7.01
4000 Supplies and Materials						
4100 Textbooks	61,073	39,096	114,873	114,873	10,290	(73.68)
4200 Books	841	30,000	3,089	3,088	31,459	4.86
4300 Instructional	597,001	1,256,934	1,312,518	1,145,194	1,037,193	(17.48)
4500 Non Instructional	18,959	446,232	619,207	336,386	431,573	(3.29)
4600 Pupil Transportation Supplies	2,538	-	3,696	3,696	3,360	100.00
4700 Food Services	70,525	10,082	76,415	68,915	27,500	172.76
Total Supplies and Materials	<u>750,937</u>	<u>1,782,344</u>	<u>2,129,798</u>	<u>1,672,152</u>	<u>1,541,375</u>	(13.52)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

General Fund 12 Restricted

<u>Expenditures by Object</u>	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Expenditures (1)	2024-2025 Adopted Budget (1)	% Budget Change Adopt/Adopt
5000 Other Operating Expenses and Services						
5000 Printing	\$ 66,115	\$ 47,941	\$ 75,258	\$ 61,186	\$ 41,376	(13.69)
5100 Consultants	536,374	1,026,651	1,183,552	847,314	1,007,479	(1.87)
5200 Conferences	280,266	622,369	747,878	369,391	733,724	17.89
5300 Memberships and Dues	9,660	83,515	42,296	19,872	66,200	(20.73)
5400 Insurance	-	4,000	2,000	-	2,875	(28.13)
5500 Utilities	93,492	19,307	48,574	36,522	15,913	(17.58)
5600 Rents, Leases, and Maintenance	932,145	1,940,044	2,352,023	1,742,893	2,489,451	28.32
5700 Legal, Election, and Audit	368,614	540,780	534,212	131,724	367,024	(32.13)
5800 Other	1,613,345	13,940,103	9,661,677	1,102,664	12,120,147	(13.06)
Total Other Operating Expenses and Services	3,900,011	18,224,710	14,647,470	4,311,566	16,844,189	(7.57)
6000 Capital Outlay						
6200 Building Improvements	4,029,515	553,011	6,830,384	5,463,382	1,274,944	130.55
6300 Library Books and Materials	287,614	83,237	272,594	272,589	66,000	(20.71)
6400 Equipment	4,821,899	7,576,768	2,147,810	1,491,343	685,570	(90.95)
Total Capital Outlay	9,139,028	8,213,016	9,250,788	7,227,314	2,026,514	(75.33)
7000 Other Outgo						
7300 Interfund Transfers-Out	3,909,007	5,001,519	5,001,519	5,001,407	-	(100.00)
7400 Inter-Agency Pass Through	4,250,045	4,933,296	4,800,368	4,580,918	4,977,340	0.89
7500 Student Financial Aid	6,241,803	8,054,067	7,770,527	5,805,775	8,141,062	1.08
7600 Other Student Aid	609,954	469,033	823,799	576,822	590,937	25.99
Total Other Outgo	15,010,809	18,457,915	18,396,213	15,964,922	13,709,339	(25.73)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 43,264,307	\$ 70,422,276	\$ 74,912,610	\$ 45,689,012	\$ 57,173,018	(18.81)

Notes: (1) Revenues for grant funds that carryover from prior years to FY 2024-2025 are included in the FY 2024-2025 Adopted Budget. Carryover funds total \$24,717,092.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
PARKING FUND 12

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 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.

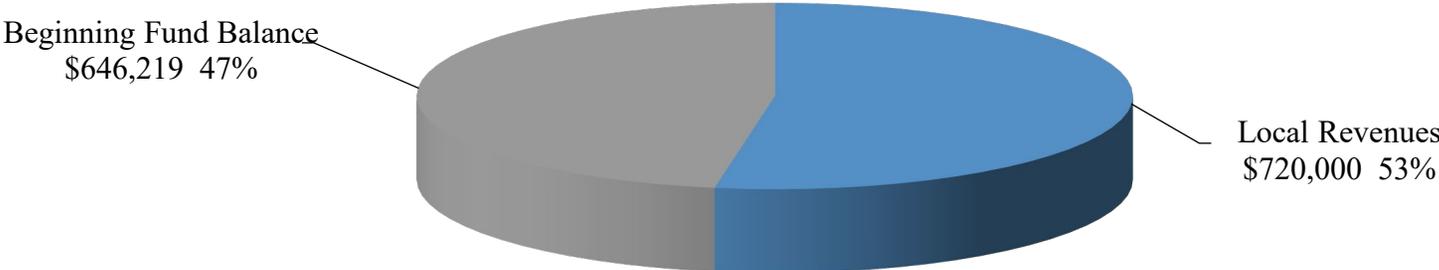
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted for in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District receives of parking revenues from the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

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

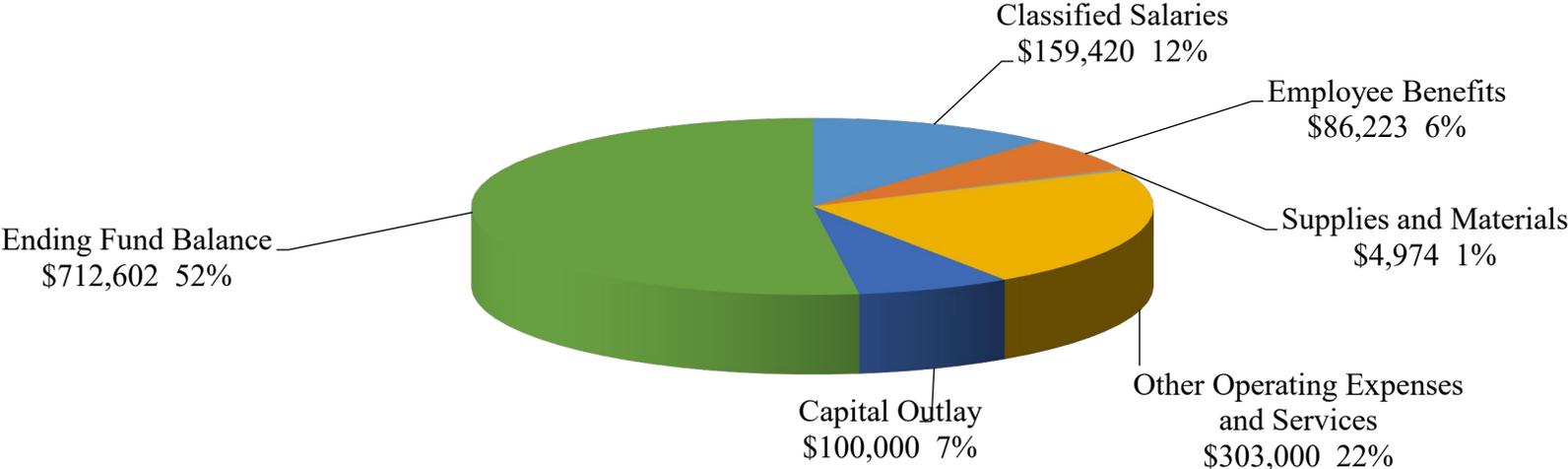
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking enforcement, parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, and electronic parking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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

Parking Fund 12 Revenues and Beginning Fund Balance: \$1,366,219



Parking Fund 12 Expenditures and Ending Fund Balance: \$1,366,219



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Parking Fund 12

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Revenues	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8800	Local Revenues						
8881	Parking Fees	\$ 214,015	\$ 248,048	\$ 248,048	\$ 360,831	\$ 600,000	141.89
8886	Parking Citations	2,860	62,012	62,012	62,156	120,000	93.51
8888	Parking Meters	477	-	-	-	-	-
	Total Local Revenues	<u>217,352</u>	<u>310,060</u>	<u>310,060</u>	<u>422,987</u>	<u>720,000</u>	132.21
8999	Intrafund Transfers - In	<u>408,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
	Beginning Fund Balance	<u>591,756</u>	<u>767,245</u>	<u>767,245</u>	<u>767,245</u>	<u>646,219</u>	(15.77)
	Total Revenues and Beginning Fund Balance	<u><u>\$ 1,217,750</u></u>	<u><u>\$ 1,077,305</u></u>	<u><u>\$ 1,077,305</u></u>	<u><u>\$ 1,190,232</u></u>	<u><u>\$ 1,366,219</u></u>	26.82
<u>Expenditures by Object</u>							
2000	Classified Salaries	<u>\$ 124,171</u>	<u>\$ 131,391</u>	<u>\$ 158,641</u>	<u>\$ 158,609</u>	<u>\$ 159,420</u>	21.33
3000	Employee Benefits	<u>64,474</u>	<u>82,728</u>	<u>82,728</u>	<u>74,105</u>	<u>86,223</u>	4.22
4000	Supplies and Materials	<u>1,457</u>	<u>4,974</u>	<u>4,974</u>	<u>655</u>	<u>4,974</u>	-
5000	Other Operating Expenses and Services	<u>258,773</u>	<u>278,000</u>	<u>310,000</u>	<u>309,834</u>	<u>303,000</u>	8.99
6000	Capital Outlay	<u>1,630</u>	<u>200,000</u>	<u>140,750</u>	<u>810</u>	<u>100,000</u>	(50.00)
	Total Expenditures	<u>450,505</u>	<u>697,093</u>	<u>697,093</u>	<u>544,013</u>	<u>653,617</u>	(6.24)
	Ending Fund Balance	<u>767,245</u>	<u>380,212</u>	<u>380,212</u>	<u>646,219</u>	<u>712,602</u>	87.42
	Total Expenditures and Ending Fund Balance	<u><u>\$ 1,217,750</u></u>	<u><u>\$ 1,077,305</u></u>	<u><u>\$ 1,077,305</u></u>	<u><u>\$ 1,190,232</u></u>	<u><u>\$ 1,366,219</u></u>	26.82

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
STUDENT HEALTH CENTER FUND 12

In accordance with Section 76355 of the Education Code, the governing board of a community college district may require the payment of a fee for health services.

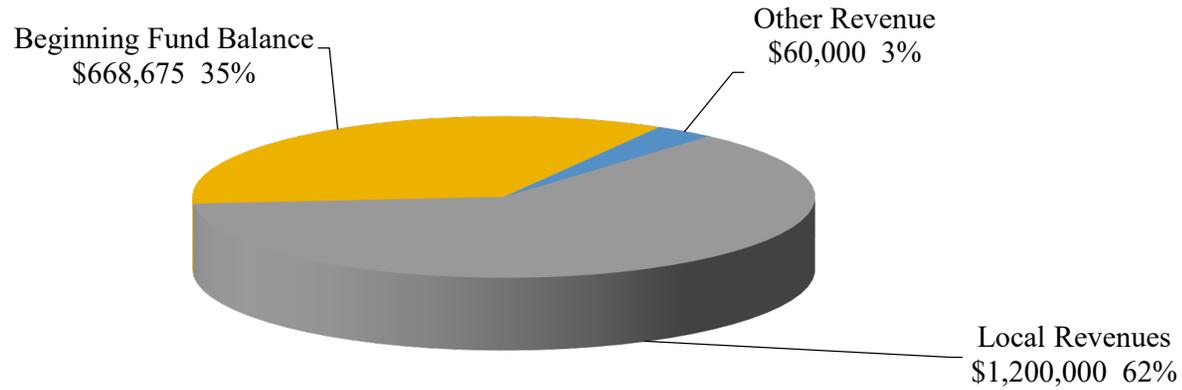
Health Services Fees collected are restricted to allowable health service expenditures.

Examples of Health services allowable expenditures are to provide medical, dental, psychiatric, and nursing services. The Education Code further mandates all health service fees collected to be deposited in the fund designated by the California Community Colleges Budget and Accounting Manual.

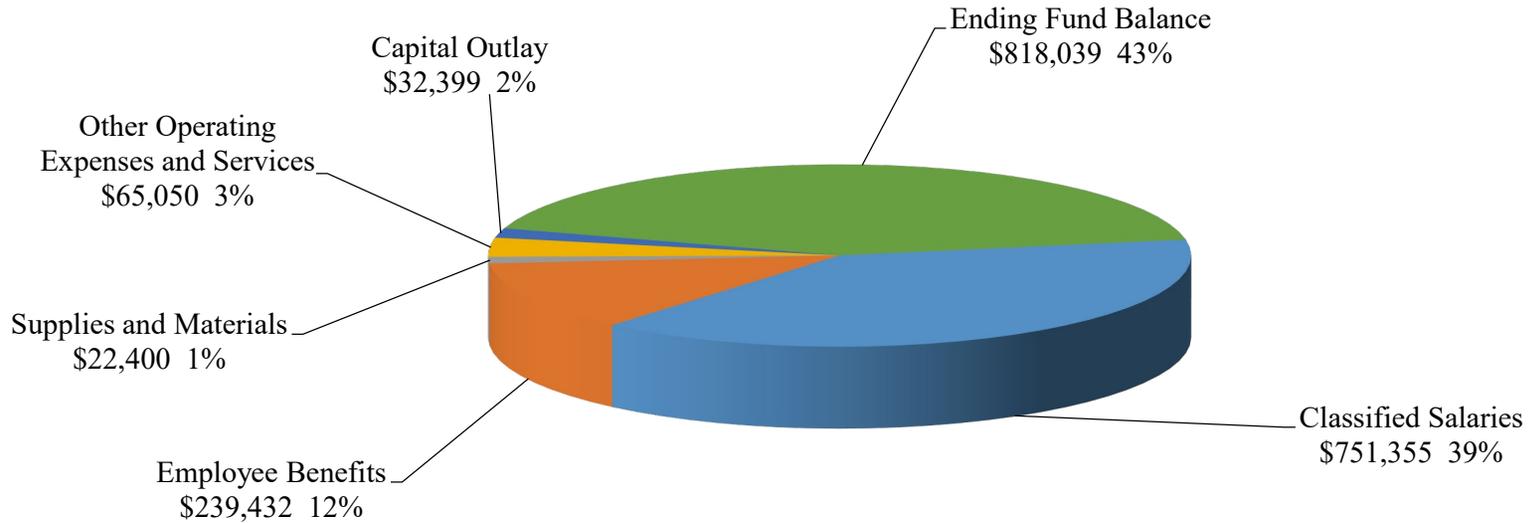
Authorized expenditures shall **not** include, among other things, athletic trainers' salaries, athletic insurance, medical supplies for athletics, physical examinations for intercollegiate athletics, ambulance services, the salaries of health professionals for athletic events, any deductible portion of accident claims filed for athletic team members, or any other expense that is not available to all students. No student shall be denied a service supported by student health fees on account of participation in athletic programs.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

Student Health Center Fund 12 Revenues and Beginning Fund Balance: \$1,928,675



Student Health Center Fund 12 Expenditures and Ending Fund Balance: \$1,928,675



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Student Health Center Fund 12

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Revenues	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8876	Health Services Revenue	\$ 906,348	\$ 929,600	\$ 929,600	\$ 1,097,305	\$ 1,200,000	29.09
8894	Other Local Health Center Revenue	22,688	25,000	25,000	44,254	60,000	140.00
	Total Local Revenues	<u>929,036</u>	<u>954,600</u>	<u>954,600</u>	<u>1,141,559</u>	<u>1,260,000</u>	31.99
	Beginning Fund Balance	<u>389,649</u>	<u>480,657</u>	<u>480,657</u>	<u>480,657</u>	<u>668,675</u>	39.12
Total Revenues, Other Financing Sources, and Beginning Fund Balance		<u>\$ 1,318,685</u>	<u>\$ 1,435,257</u>	<u>\$ 1,435,257</u>	<u>\$ 1,622,216</u>	<u>\$ 1,928,675</u>	34.38
<u>Expenditures by Object</u>							
2000	Classified Salaries	<u>\$ 523,150</u>	<u>\$ 632,886</u>	<u>\$ 632,886</u>	<u>\$ 649,150</u>	<u>\$ 751,355</u>	18.72
3000	Employee Benefits	<u>164,022</u>	<u>214,371</u>	<u>214,371</u>	<u>186,601</u>	<u>239,432</u>	11.69
4000	Supplies and Materials	<u>19,268</u>	<u>22,400</u>	<u>38,865</u>	<u>39,920</u>	<u>22,400</u>	-
5000	Other Operating Expenses and Services	<u>121,479</u>	<u>65,050</u>	<u>56,122</u>	<u>68,962</u>	<u>65,050</u>	-
6000	Capital Outlay	<u>10,109</u>	<u>11,631</u>	<u>4,095</u>	<u>8,908</u>	<u>32,399</u>	178.56
	Total Expenditures	<u>838,028</u>	<u>946,338</u>	<u>946,339</u>	<u>953,541</u>	<u>1,110,636</u>	17.36
	Ending Fund Balance	<u>480,657</u>	<u>488,919</u>	<u>488,918</u>	<u>668,675</u>	<u>818,039</u>	67.32
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 1,318,685</u>	<u>\$ 1,435,257</u>	<u>\$ 1,435,257</u>	<u>\$ 1,622,216</u>	<u>\$ 1,928,675</u>	34.38

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND 12

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:

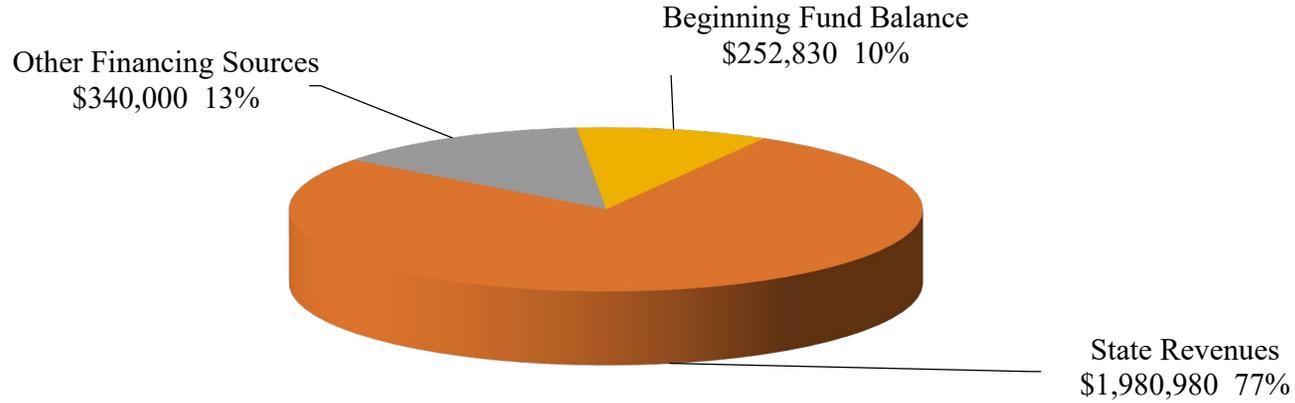
- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered an integral and necessary component for the use of other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

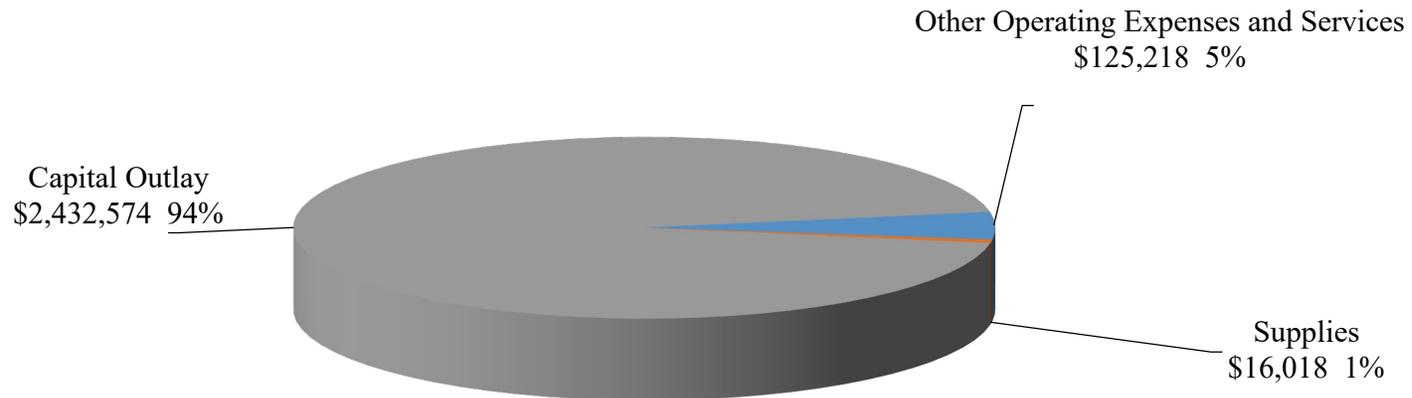
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

Instructional Equipment Block Grant Fund 12 Revenues and Beginning Fund Balance: \$2,573,810



Instructional Equipment Block Grant Fund 12 Expenditures and Ending Fund Balance: \$2,573,810



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Instructional Equipment Block Grant Fund 12

<u>Revenues by Source</u>		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Revenues	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
8653	Instructional Improvement Grant	\$ 128	\$ 2,063,356	\$ 2,063,356	\$ 82,376	\$ 1,980,980	(3.99)
8999	Intrafund Transfers - In	262,260	357,892	357,892	357,892	340,000	(5.00)
	Beginning Fund Balance	566,469	129,996	129,996	129,996	252,830	94.49
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 828,857</u>	<u>\$ 2,551,244</u>	<u>\$ 2,551,244</u>	<u>\$ 570,264</u>	<u>\$ 2,573,810</u>	0.88

<u>Expenditures by Object</u>		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
4000	Supplies and Materials	\$ 444	\$ 16,018	\$ 17,183	\$ 4,096	\$ 16,018	-
5000	Other Operating Expenses and Services	100,098	138,614	138,614	49,677	125,218	(9.66)
6000	Capital Outlay	598,319	2,396,612	2,395,447	263,661	2,432,574	1.50
	Total Expenditures	<u>698,861</u>	<u>2,551,244</u>	<u>2,551,244</u>	<u>317,434</u>	<u>2,573,810</u>	0.88
	Ending Fund Balance	129,996	-	-	252,830	-	-
	Total Expenditures and Ending Fund Balance	<u>\$ 828,857</u>	<u>\$ 2,551,244</u>	<u>\$ 2,551,244</u>	<u>\$ 570,264</u>	<u>\$ 2,573,810</u>	0.88

Note: FY 2024-2025 Adopted Budget includes one-time budgets using the Beginning Balance

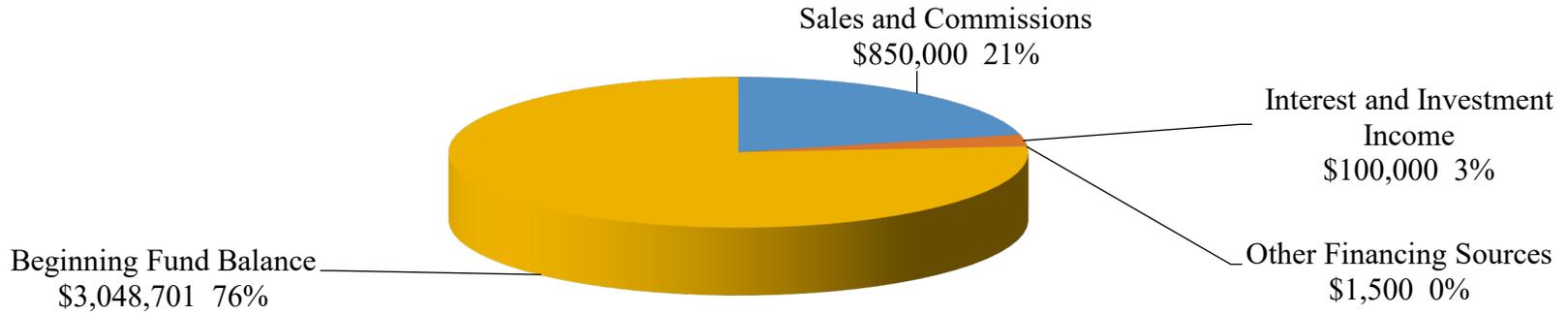
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
CAFETERIA FUND 32

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.

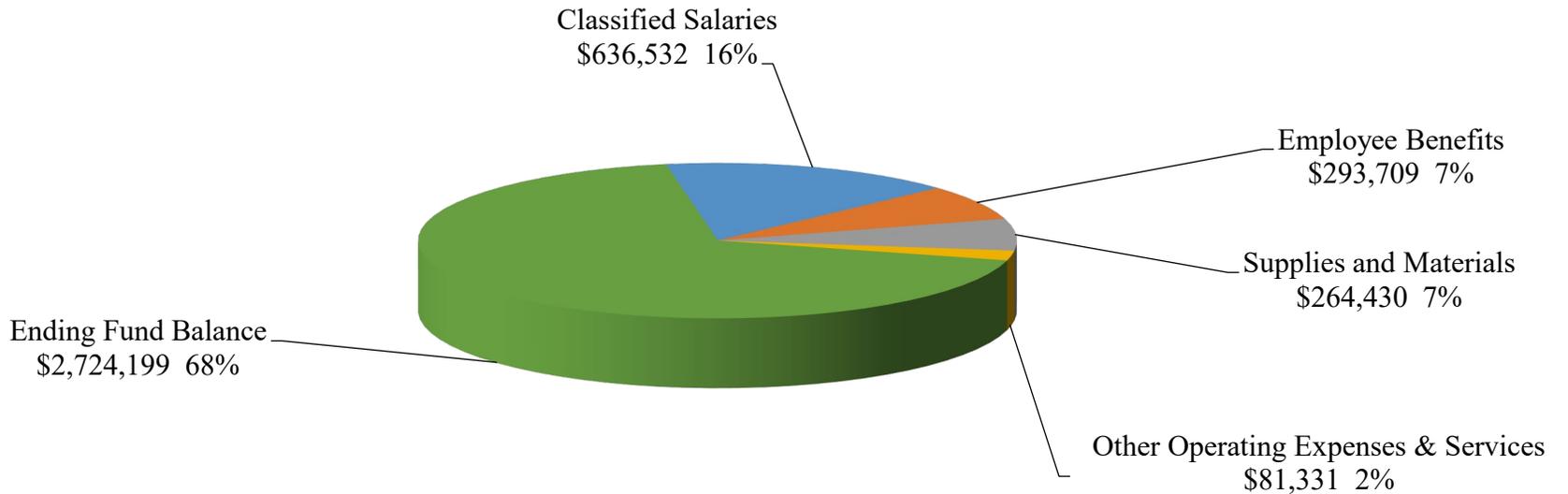
The primary sources of revenue for the Cafeteria Fund are food sales and catering.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

Cafeteria Fund 32 Revenues and Beginning Fund Balance: \$4,000,201



Cafeteria Fund 32 Expenditures and Ending Fund Balance: \$4,000,201



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
Cafeteria Fund 32

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
<u>Revenues by Source</u>		Actual	Adopted	Revised	Actual	Adopted	Budget Change
		Revenues	Budget	Budget	Revenues	Budget	Adopt/Adopt
8800	Local Revenues						
8840	Sales and Commissions	\$ 422,361	\$ 530,000	\$ 530,000	\$ 706,738	\$ 850,000	60.38
8860	Interest and Investment	25,036	25,000	25,000	134,449	100,000	>200
8890	Other	6,809	1,500	1,500	1,843	1,500	-
	Total Local Revenues	<u>454,206</u>	<u>556,500</u>	<u>556,500</u>	<u>843,030</u>	<u>951,500</u>	70.98
8900	Interfund Transfers - In	<u>2,331,390</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
	Total Revenues and Other Financing Sources	<u>2,785,596</u>	<u>556,500</u>	<u>556,500</u>	<u>843,030</u>	<u>951,500</u>	70.98
	Beginning Fund Balance	<u>1,493,945</u>	<u>3,338,880</u>	<u>3,338,880</u>	<u>3,338,880</u>	<u>3,048,701</u>	(8.69)
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 4,279,541</u>	<u>\$ 3,895,380</u>	<u>\$ 3,895,380</u>	<u>\$ 4,181,910</u>	<u>\$ 4,000,201</u>	2.69

Note: FY 2022-2023 Interfund transfer includes HEERF funds for lost revenue recovery, Bookstore support, and Bookstore closing revenue

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
<u>Expenditures by Object</u>		Actual	Adopted	Revised	Actual	Adopted	Budget Change
		Expenditures	Budget	Budget	Expenditures	Budget	Adopt/Adopt
2000	Classified Salaries	\$ 520,306	\$ 575,913	\$ 575,913	\$ 502,281	\$ 636,532	10.53
3000	Employee Benefits	<u>229,352</u>	<u>299,388</u>	<u>299,388</u>	<u>223,624</u>	<u>293,709</u>	(1.90)
4000	Supplies and Materials	<u>127,721</u>	<u>148,120</u>	<u>148,120</u>	<u>299,275</u>	<u>264,430</u>	78.52
5000	Other Operating Expenses and Services	<u>61,889</u>	<u>83,950</u>	<u>83,950</u>	<u>110,468</u>	<u>81,331</u>	(3.12)
6000	Capital Outlay	<u>1,393</u>	<u>-</u>	<u>-</u>	<u>(2,439)</u>	<u>-</u>	-
	Total Expenditures	<u>940,661</u>	<u>1,107,371</u>	<u>1,107,371</u>	<u>1,133,209</u>	<u>1,276,002</u>	15.23
	Ending Fund Balance	<u>3,338,880</u>	<u>2,788,009</u>	<u>2,788,009</u>	<u>3,048,701</u>	<u>2,724,199</u>	(2.29)
	Total Expenditures and Ending Fund Balance	<u>\$ 4,279,541</u>	<u>\$ 3,895,380</u>	<u>\$ 3,895,380</u>	<u>\$ 4,181,910</u>	<u>\$ 4,000,201</u>	2.69

Note: FY 2023-2024 negative capital outlay due to prior year depreciation adjustment

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
CHILD DEVELOPMENT FUND 33

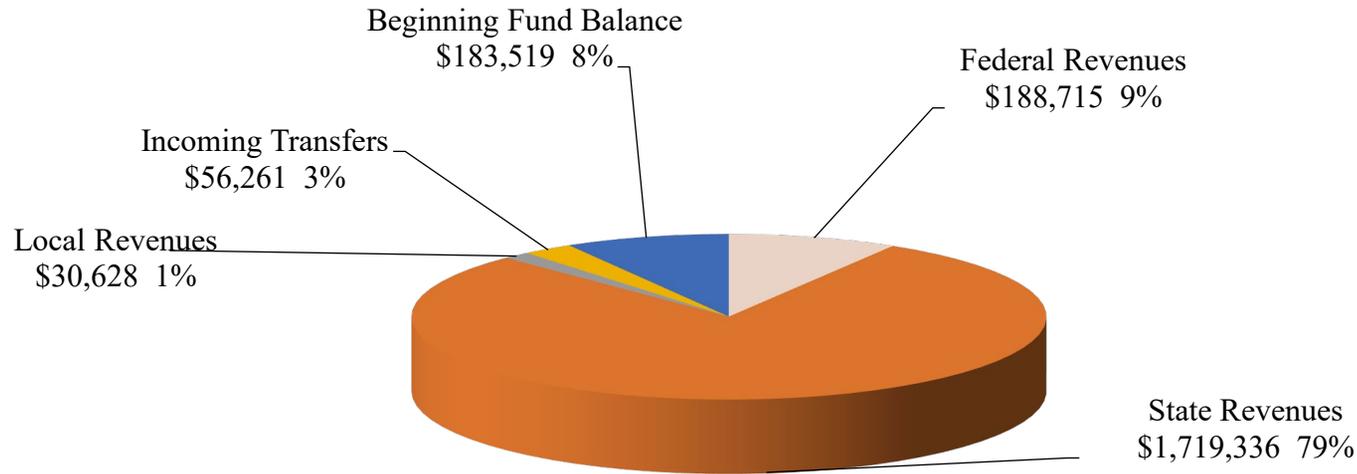
The Child Development Fund is a special revenue, restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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.

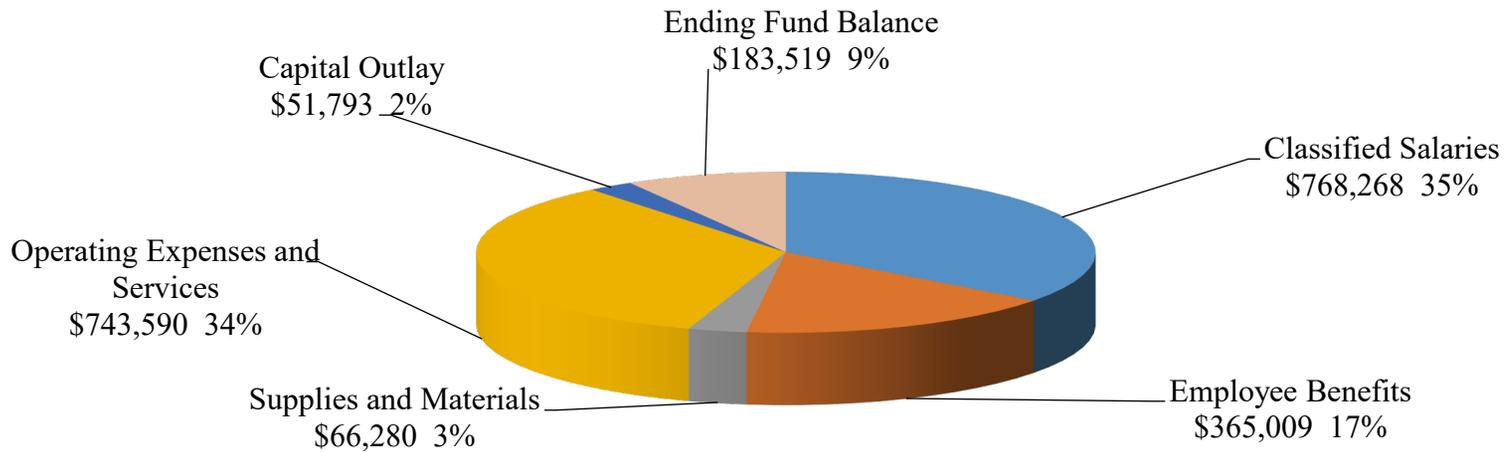
As a restricted fund, revenues and expenses are accounted for in the same manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

Child Development Fund 33 Revenues and Beginning Fund Balance: \$2,178,459



Child Development Fund 33 Expenditures and Ending Fund Balance: \$2,178,459



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025**

Child Development Fund 33

Revenues by Source		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Revenues	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
8100	Federal Revenues	\$ 153,100	\$ 127,363	\$ 135,821	\$ 135,821	\$ 188,715	48.17
8600	State Revenues						
8623	Child Development Division Award	15,769	17,066	17,066	17,066	17,250	1.08
8650	California State Preschool	1,116,211	1,358,067	1,586,198	1,279,183	1,651,668	21.62
8690	Child and Adult Care Food Program	1,721	1,800	2,004	2,003	2,000	11.11
8699	Childcare Stipend	33,227	38,135	51,720	-	48,418	26.96
	Total State Revenues	1,166,928	1,415,068	1,656,988	1,298,252	1,719,336	21.50
8800	Local Revenues						
8871	Child Development Services	3,731	21,731	12,732	4,313	4,350	(79.98)
8899	Quality Enhancement	23	24,602	36,602	10,323	26,278	6.81
	Total Local Revenues	3,754	46,333	49,334	14,636	30,628	(33.90)
8900	Interfund Transfers - In	56,261	56,261	56,261	56,261	56,261	-
	Total Revenues and Other Financing Sources	1,380,043	1,645,025	1,898,404	1,504,970	1,994,940	21.27
	Beginning Fund Balance	183,519	183,519	183,519	183,519	183,519	-
	Total Revenues and Other Financing Sources	\$ 1,563,562	\$ 1,828,544	\$ 2,081,923	\$ 1,688,489	\$ 2,178,459	19.14

Note: FY 2023-2024 Actuals and FY 2024-2025 Adopted include child development contracts at Hold Harmless which provides the lessor of the contract amount or the facility expenses.

Expenditures by Object		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
1000	Academic Salaries	\$ 119,325	\$ -	\$ 138,849	\$ 138,849	\$ -	-
2000	Classified Salaries	696,947	607,207	763,314	763,310	768,268	26.52
3000	Employee Benefits	383,506	332,616	387,118	387,112	365,009	9.74
4000	Supplies and Materials	44,017	65,000	151,440	143,077	66,280	1.97
5000	Other Operating Expenses and Services	41,017	575,202	443,000	57,940	743,590	29.27
6000	Capital Outlay	95,231	65,000	14,683	14,682	51,793	(20.32)
	Total Expenditures	1,380,043	1,645,025	1,898,404	1,504,970	1,994,940	21.27
	Ending Fund Balance	183,519	183,519	183,519	183,519	183,519	-
	Total Expenditures and Ending Fund Balance	\$ 1,563,562	\$ 1,828,544	\$ 2,081,923	\$ 1,688,489	\$ 2,178,459	19.14

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
CAPITAL OUTLAY PROJECTS FUND 41

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 repair (SMSR) projects. Sources of funding for this fund include:

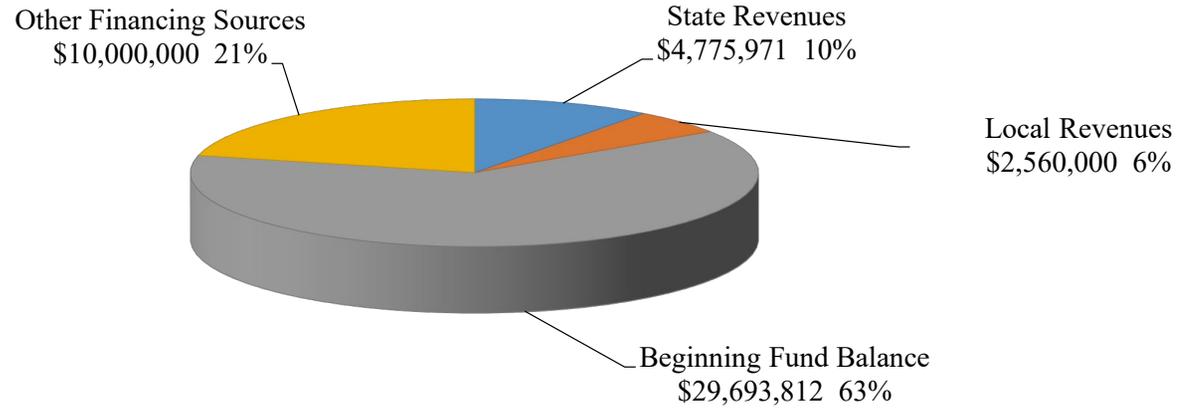
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Transfers from General Fund Unrestricted

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

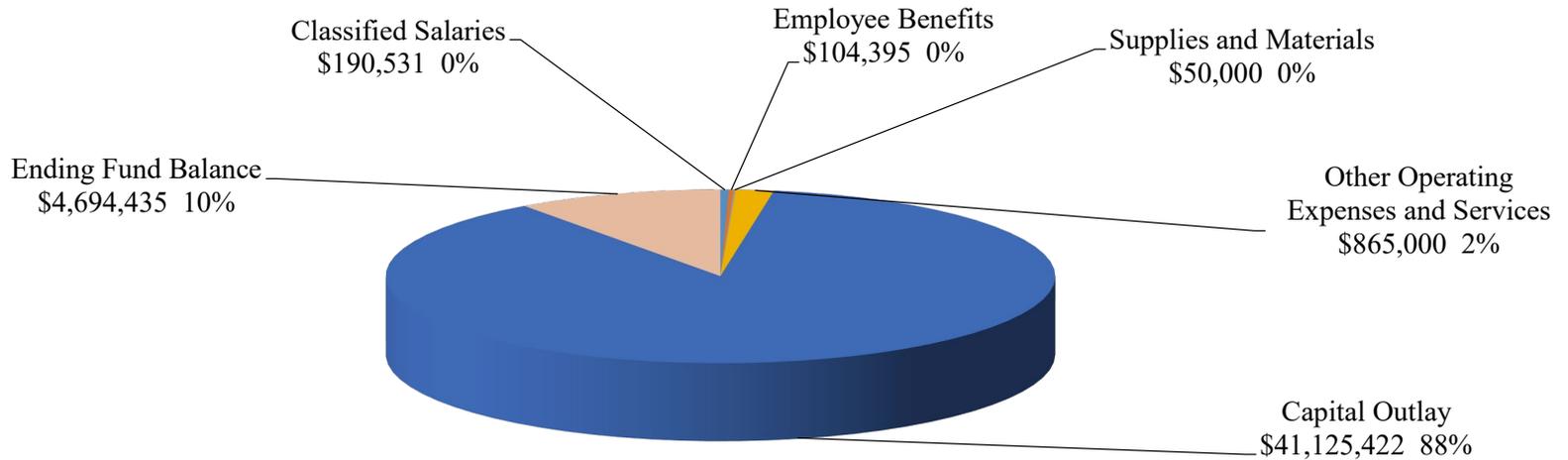
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment leases
- Roof repairs
- Southwest Corridor improvements
- Proposition 39 Energy Sustainability Projects
- Campus security

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

Capital Outlay Projects Fund 41 Revenues and Beginning Fund Balance: \$47,029,783



Capital Outlay Projects Fund 41 Expenditures and Ending Fund Balance: \$47,029,783



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025**

Capital Outlay Projects Fund 41

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
Revenues by Source		Actual	Adopted	Revised	Actual	Adopted	Budget Change
		Revenues	Budget	Budget	Revenues	Budget	Adopt/Adopt
8600	State Revenues						
8651	Community College Const. Act (Proposition 55)	\$ 19,844,532	\$ 18,132,493	\$ 18,132,493	\$ 12,609,227	\$ 1,255,610	(93.08)
8652	Scheduled Maintenance & Block Grant	3,305,849	4,348,598	4,348,598	983,235	3,365,361	(22.61)
8690	Other State Revenue	-	155,000	155,000	-	155,000	-
	State Revenues	<u>23,150,381</u>	<u>22,636,091</u>	<u>22,636,091</u>	<u>13,592,462</u>	<u>4,775,971</u>	(78.90)
8800	Local Revenues						
8860	Interest and Investment	427,701	427,701	427,701	1,318,738	1,000,000	133.81
8880	Capital Outlay Fee	141,059	120,000	120,000	158,084	160,000	33.33
8890	Redevelopment	1,341,723	1,000,000	1,000,000	1,582,389	1,400,000	40.00
	Total Local Revenues	<u>1,910,483</u>	<u>1,547,701</u>	<u>1,547,701</u>	<u>3,059,211</u>	<u>2,560,000</u>	65.41
8900	Interfund Transfers - In	5,000,000	10,001,519	10,001,519	10,001,519	10,000,000	(0.02)
	Total Revenues and Other Financing Sources	<u>30,060,864</u>	<u>34,185,311</u>	<u>34,185,311</u>	<u>26,653,192</u>	<u>17,335,971</u>	(49.29)
	Beginning Fund Balance	<u>13,679,758</u>	<u>18,692,185</u>	<u>18,692,185</u>	<u>18,692,185</u>	<u>29,693,812</u>	58.86
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 43,740,622</u>	<u>\$ 52,877,496</u>	<u>\$ 52,877,496</u>	<u>\$ 45,345,377</u>	<u>\$ 47,029,783</u>	(11.06)

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
Expenditures by Object		Actual	Adopted	Revised	Actual	Adopted	Budget Change
		Expenditures	Budget	Budget	Expenditures	Budget	Adopt/Adopt
2000	Classified Salaries	\$ 109,884	\$ 180,627	\$ 180,627	\$ 233,034	\$ 190,531	5.48
3000	Employee Benefits	<u>45,592</u>	<u>104,813</u>	<u>104,813</u>	<u>105,629</u>	<u>104,395</u>	(0.40)
4000	Supplies and Materials	<u>7,500</u>	<u>50,000</u>	<u>50,000</u>	<u>40,063</u>	<u>50,000</u>	-
5000	Other Operating Expenses and Services	<u>1,271,026</u>	<u>865,000</u>	<u>865,000</u>	<u>1,053,769</u>	<u>865,000</u>	-
6000	Capital Outlay	<u>23,614,435</u>	<u>46,608,005</u>	<u>46,608,005</u>	<u>14,219,070</u>	<u>41,125,422</u>	(11.76)
	Total Expenditures	<u>25,048,437</u>	<u>47,808,445</u>	<u>47,808,445</u>	<u>15,651,565</u>	<u>42,335,348</u>	(11.45)
	Ending Fund Balance	<u>18,692,185</u>	<u>5,069,051</u>	<u>5,069,051</u>	<u>29,693,812</u>	<u>4,694,435</u>	(7.39)
	Total Expenditures and Ending Fund Balance	<u>\$ 43,740,622</u>	<u>\$ 52,877,496</u>	<u>\$ 52,877,496</u>	<u>\$ 45,345,377</u>	<u>\$ 47,029,783</u>	(11.06)

Note: FY 2024-2025 Adopted Budget includes one-time budgets using the Beginning Balance Capital Outlay by Projects is provided in detail on page 60

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
BOND PROJECTS FUND 43

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.

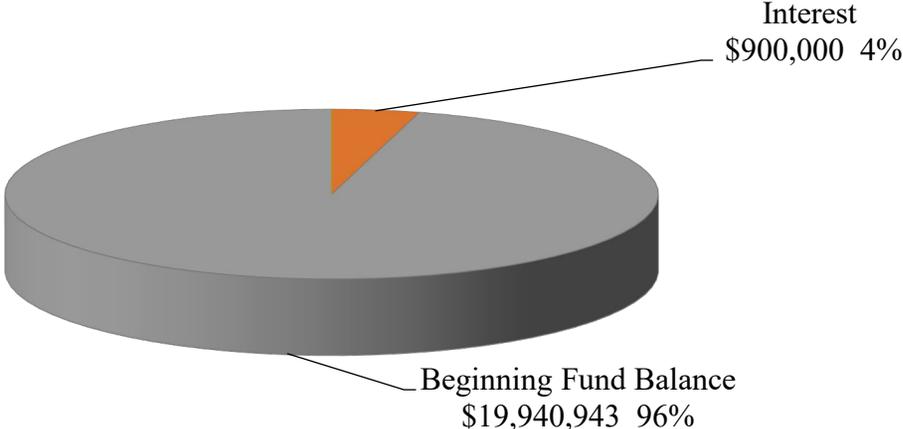
General Obligation Bonds, Series A was issued on May 21, 2015 in the amount of \$70,000,000.

General Obligation Bonds, Series B was issued on February 14, 2018 in the amount of \$120,000,000.

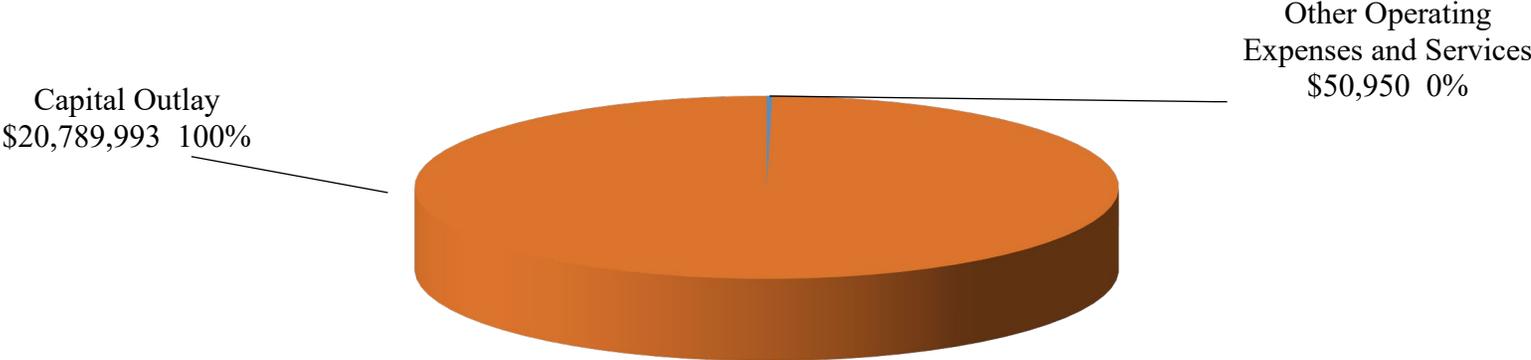
General Obligation Bonds, Series C was issued on February 10, 2021 in the amount of \$105,000,000.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025**

Bond Projects Fund 43 Revenues and Beginning Fund Balance: \$20,840,943



Bond Projects Fund 43 Expenditures and Ending Fund Balance: \$20,840,943



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Bond Projects Fund 43

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Revenues	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8860	Interest	\$ 1,890,393	\$ 450,000	\$ 450,000	\$ 1,860,773	\$ 900,000	100.00
	Beginning Fund Balance	65,444,237	35,320,904	35,320,904	35,320,904	19,940,943	(43.54)
	Total Revenues and Beginning Fund Balance	<u>\$ 67,334,630</u>	<u>\$ 35,770,904</u>	<u>\$ 35,770,904</u>	<u>\$ 37,181,677</u>	<u>\$ 20,840,943</u>	(41.74)

		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>							
5000	Other Operating Expenses and Services	\$ 89,751	\$ 166,500	\$ 166,500	\$ 79,695	\$ 50,950	(69.40)
6000	Capital Outlay	31,923,975	31,080,750	31,080,750	17,161,039	20,789,993	(33.11)
	Total Expenditures	<u>32,013,726</u>	<u>31,247,250</u>	<u>31,247,250</u>	<u>17,240,734</u>	<u>20,840,943</u>	(33.30)
	Ending Fund Balance	35,320,904	4,523,654	4,523,654	19,940,943	(0)	(100.00)
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 67,334,630</u>	<u>\$ 35,770,904</u>	<u>\$ 35,770,904</u>	<u>\$ 37,181,677</u>	<u>\$ 20,840,943</u>	(41.74)

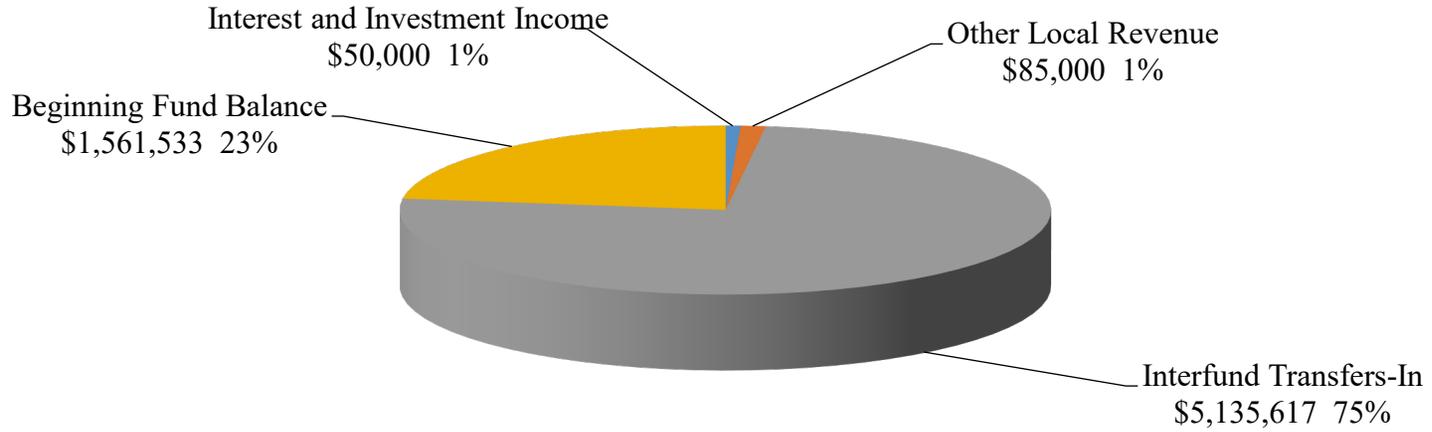
Note: Bond Fund by Projects is provided in detail on page 61

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
SELF-INSURANCE FUND 61

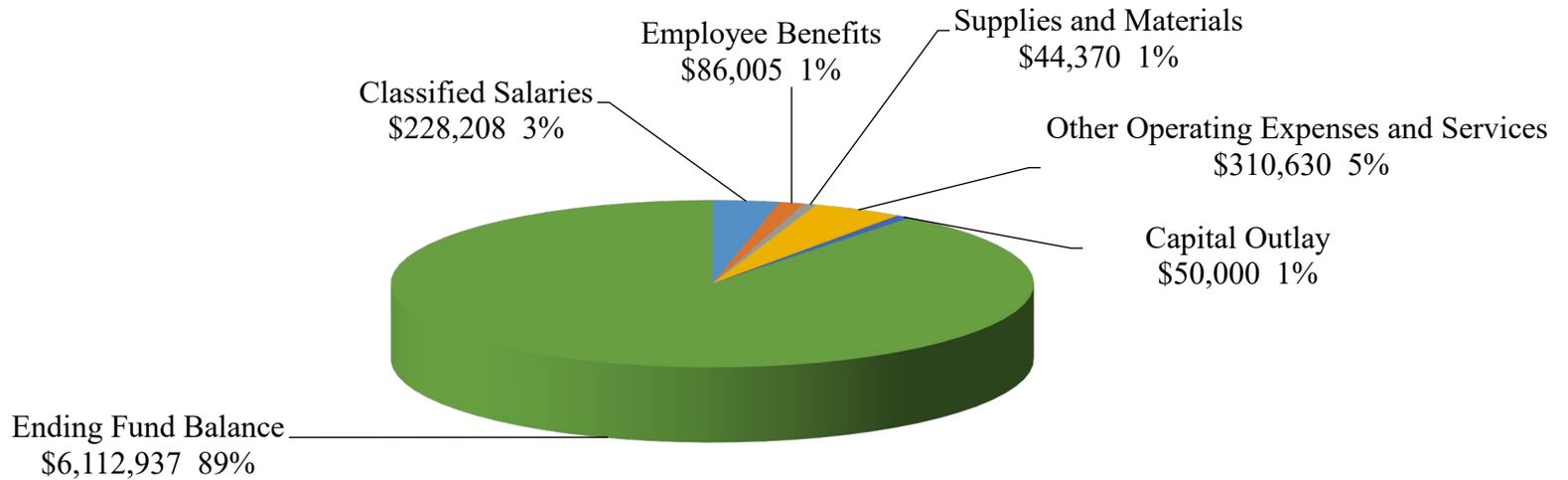
The Self-Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

Self-Insurance Fund 61 Revenues and Beginning Fund Balance: \$6,832,150



Self-Insurance Fund 61 Expenditures and Ending Fund Balance: \$6,832,150



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Self-Insurance Fund 61

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Revenues	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8800	Local Revenues						
8860	Interest and Investment	\$ 34,277	\$ 20,000	\$ 20,000	\$ 80,736	\$ 50,000	150.00
8890	Other Local	343,470	60,000	60,000	192,019	85,000	41.67
	Total Local Revenues	<u>377,747</u>	<u>80,000</u>	<u>80,000</u>	<u>272,755</u>	<u>135,000</u>	68.75
8900	Interfund Transfers - In	580,772	577,148	577,148	577,148	5,135,617	>200
	Total Revenues and Other Financing Sources	<u>958,519</u>	<u>657,148</u>	<u>657,148</u>	<u>849,903</u>	<u>5,270,617</u>	>200
	Beginning Fund Balance	813,058	926,662	926,662	926,662	1,561,533	68.51
	Total Revenues, Other Financing Services, and Beginning Fund Balance	<u>\$ 1,771,577</u>	<u>\$ 1,583,810</u>	<u>\$ 1,583,810</u>	<u>\$ 1,776,565</u>	<u>\$ 6,832,150</u>	>200

		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>							
1000	Academic Salaries	\$ -	\$ -	\$ 30,233	\$ 30,223	\$ -	-
2000	Classified Salaries	230,946	266,888	266,888	204,864	228,208	(14.49)
3000	Employee Benefits	92,859	113,241	119,821	73,773	86,005	(24.05)
4000	Supplies and Materials	5,082	44,370	41,981	340	44,370	-
5000	Other Operating Expenses and Services	488,237	310,630	276,216	(125,315)	310,630	-
6000	Capital Outlay	27,791	50,000	50,000	31,147	50,000	-
	Total Expenditures	<u>844,915</u>	<u>785,129</u>	<u>785,139</u>	<u>215,032</u>	<u>719,213</u>	(8.40)
	Ending Fund Balance	926,662	798,681	798,671	1,561,533	6,112,937	>200
	Total Expenditures and Ending Fund Balance	<u>\$ 1,771,577</u>	<u>\$ 1,583,810</u>	<u>\$ 1,583,810</u>	<u>\$ 1,776,565</u>	<u>\$ 6,832,150</u>	>200

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
STUDENT GOVERNMENT ASSOCIATION FUND 71

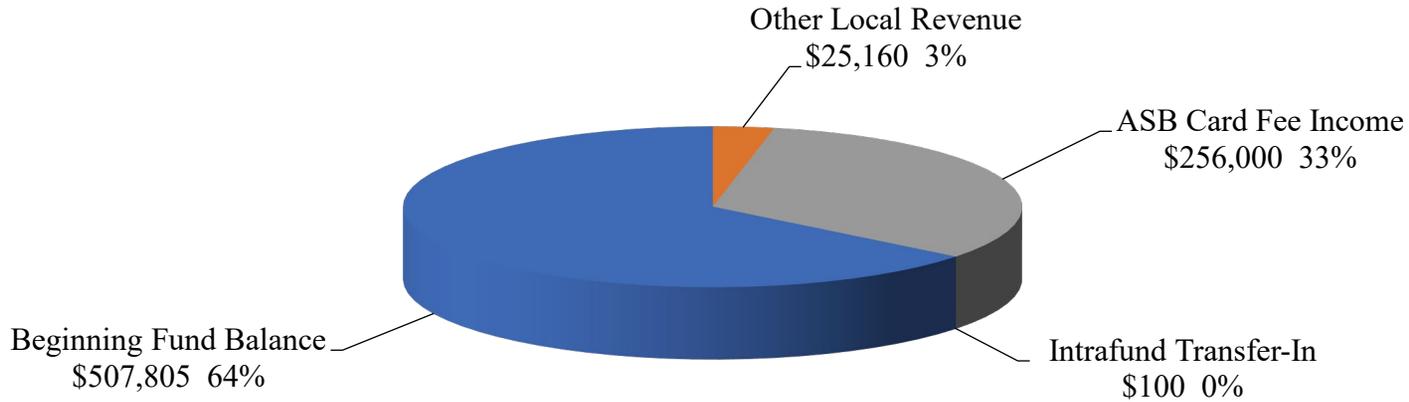
The Student Government Association Fund is a trust fund designated to account for the funds held in trust by the District for student body organizations established pursuant to Education Code Section 76060. This Fund is used for raising and expending money to promote the general welfare, morale, and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

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

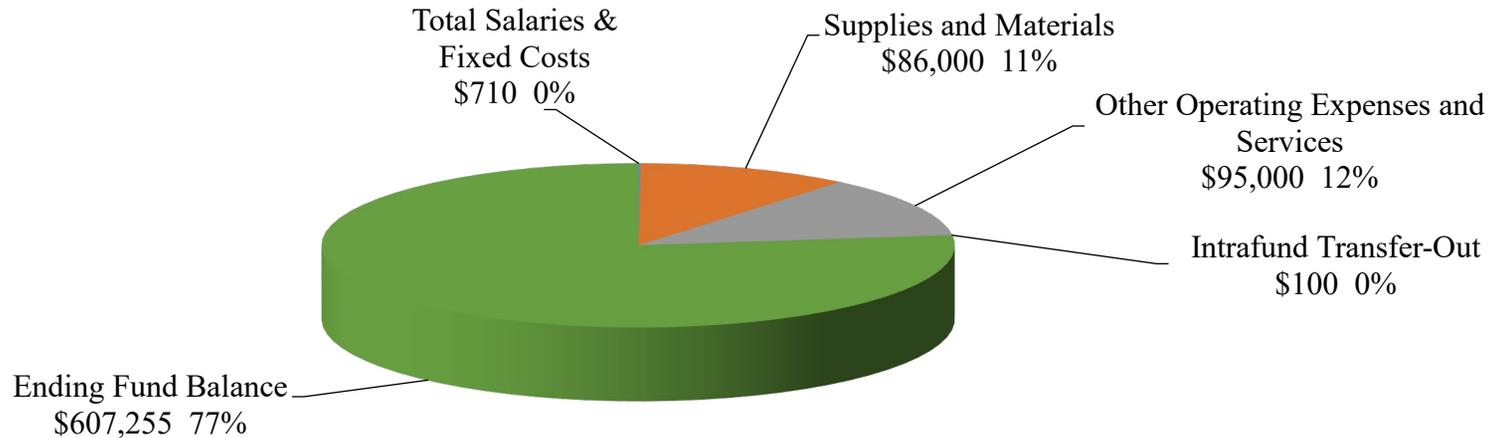
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Student Government Association Fund 71 Revenues and Beginning Fund Balance: \$789,065



Student Government Association Fund 71 Expenditures and Ending Fund Balance: \$789,065



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Student Government Association Fund 71

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
<u>Revenues by Source</u>		Actual	Adopted	Revised	Actual	Adopted	Budget Change
		Revenues	Budget	Budget	Revenues	Budget	Adopt/Adopt
8800	Local Revenues						
	8821 Donations	\$ 76	\$ 100	\$ -	\$ -	\$ -	(100.00)
	8832 Commissions	1,547	2,000	452	429	500	(75.00)
	8841 Ticket Sales	4,666	5,000	5,698	6,689	7,000	40.00
	8842 Advertising Sales	-	100	-	-	100	-
	8849 Miscellaneous Sales	-	100	100	2,250	500	> 200
	8857 Membership Fee	9,000	9,100	10,050	15,210	17,000	86.81
	8861 Interest	47	50	50	55	60	20.00
	8887 ASB Card Fee	202,213	203,000	204,600	231,453	256,000	26.11
	Total Local Revenues	<u>217,549</u>	<u>219,450</u>	<u>220,950</u>	<u>256,086</u>	<u>281,160</u>	28.12
8900	Other Financing Sources						
	8980 Intrafund Transfers-In	-	1,600	100	100	100	(93.75)
	Total Other Financing Sources	<u>-</u>	<u>1,600</u>	<u>100</u>	<u>100</u>	<u>100</u>	(93.75)
	Total Revenues and Other Financing Sources	<u>217,549</u>	<u>221,050</u>	<u>221,050</u>	<u>256,186</u>	<u>281,260</u>	27.24
	Beginning Fund Balance	<u>314,761</u>	<u>426,460</u>	<u>426,460</u>	<u>426,460</u>	<u>507,805</u>	19.07
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 532,310</u>	<u>\$ 647,510</u>	<u>\$ 647,510</u>	<u>\$ 682,646</u>	<u>\$ 789,065</u>	21.86

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
<u>Expenditures by Object</u>		Actual	Adopted	Revised	Actual	Adopted	Budget Change
		Expenditures	Budget	Budget	Expenditures	Budget	Adopt/Adopt
2000	Salaries	\$ -	\$ -	\$ -	\$ 646	\$ 650	100.00
3000	Benefits	-	-	-	59	60	100.00
4000	Supplies and Materials	<u>63,205</u>	<u>67,622</u>	<u>68,627</u>	<u>84,440</u>	<u>86,000</u>	27.18
5000	Other Operating Expenses and Services	<u>42,645</u>	<u>62,000</u>	<u>62,495</u>	<u>89,596</u>	<u>95,000</u>	53.23
7000	Other Outgo						
	7300 Intrafund Transfers-Out	-	1,600	100	100	100	(93.75)
	Total Expenditures	<u>105,850</u>	<u>131,222</u>	<u>131,222</u>	<u>174,841</u>	<u>181,810</u>	38.55
	Ending Fund Balance	<u>426,460</u>	<u>516,288</u>	<u>516,288</u>	<u>507,805</u>	<u>607,255</u>	17.62
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 532,310</u>	<u>\$ 647,510</u>	<u>\$ 647,510</u>	<u>\$ 682,646</u>	<u>\$ 789,065</u>	21.86

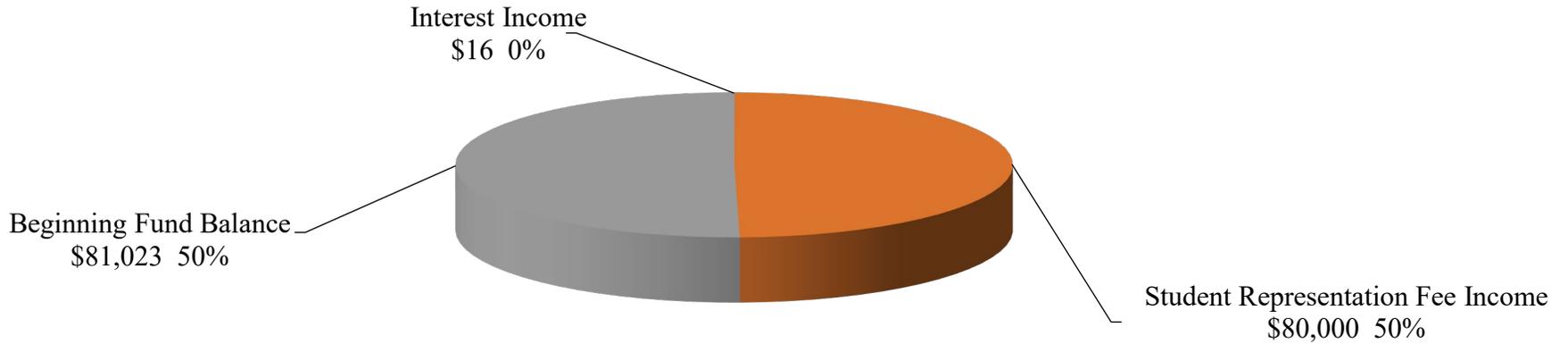
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
STUDENT REPRESENTATION FEE FUND 72

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.

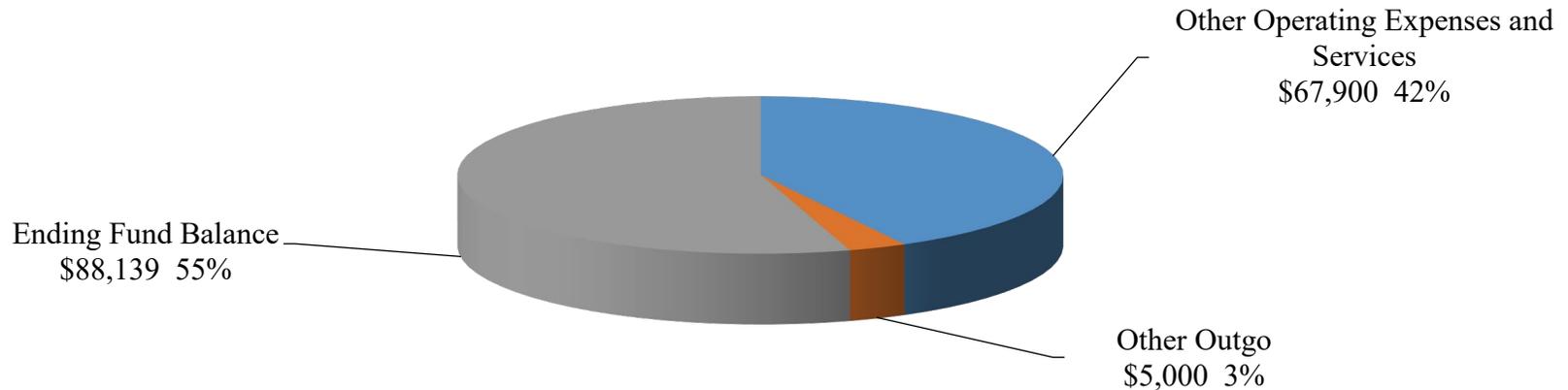
The primary source of revenue for the Student Representation Fee Fund is optional fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

Student Representation Fee Fund 72 Revenues and Beginning Fund Balance: \$161,039



Student Representation Fee Fund 72 Expenditures and Ending Fund Balance: \$161,039



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Student Representation Fee Fund 72

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Revenues	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8860	Interest Income	\$ 13	\$ 16	\$ 14	\$ 14	\$ 16	-
8884	Student Representation Fee	71,170	73,000	73,002	77,710	80,000	9.59
	Total Local Revenues	<u>71,183</u>	<u>73,016</u>	<u>73,016</u>	<u>77,724</u>	<u>80,016</u>	9.59
	Beginning Fund Balance	<u>96,975</u>	<u>97,084</u>	<u>97,084</u>	<u>97,084</u>	<u>81,023</u>	(16.54)
	Total Revenues and Beginning Fund Balance	<u>\$ 168,158</u>	<u>\$ 170,100</u>	<u>\$ 170,100</u>	<u>\$ 174,808</u>	<u>\$ 161,039</u>	(5.33)

		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>							
4000	Supplies and Materials	\$ -	\$ -	\$ 2,900	\$ 2,841	\$ -	-
5000	Other Operating Expenses and Services	64,259	66,195	70,110	90,944	67,900	2.58
7000	Other Outgo	6,815	6,815	-	-	5,000	(26.63)
	Total Expenditures	<u>71,074</u>	<u>73,010</u>	<u>73,010</u>	<u>93,785</u>	<u>72,900</u>	(0.15)
	Ending Fund Balance	<u>97,084</u>	<u>97,090</u>	<u>97,090</u>	<u>81,023</u>	<u>88,139</u>	(9.22)
	Total Expenditures and Ending Fund Balance	<u>\$ 168,158</u>	<u>\$ 170,100</u>	<u>\$ 170,100</u>	<u>\$ 174,808</u>	<u>\$ 161,039</u>	(5.33)

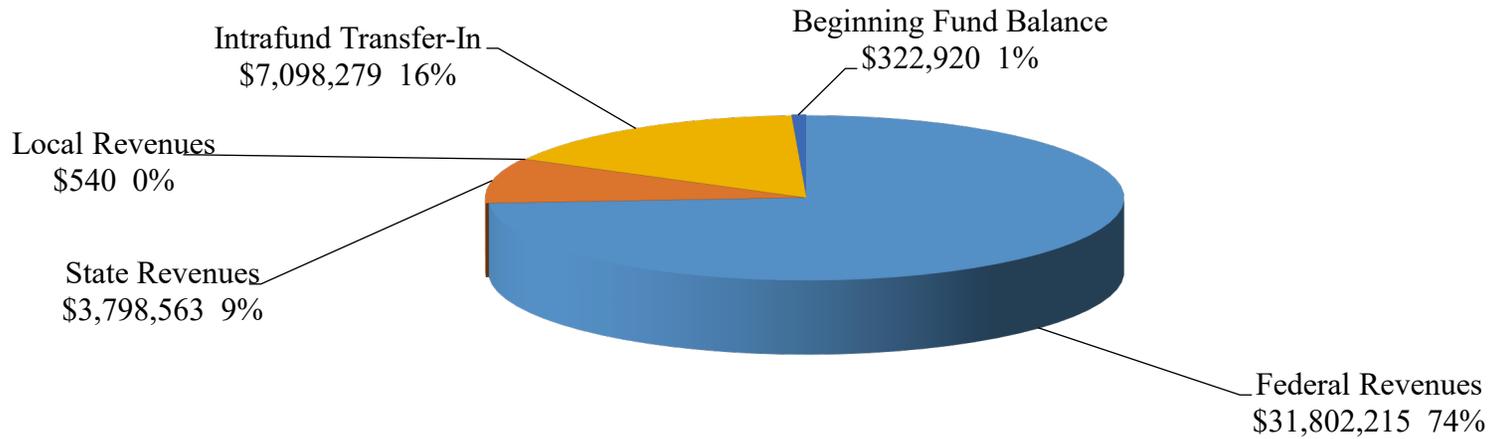
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
STUDENT FINANCIAL AID FUND 74

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.

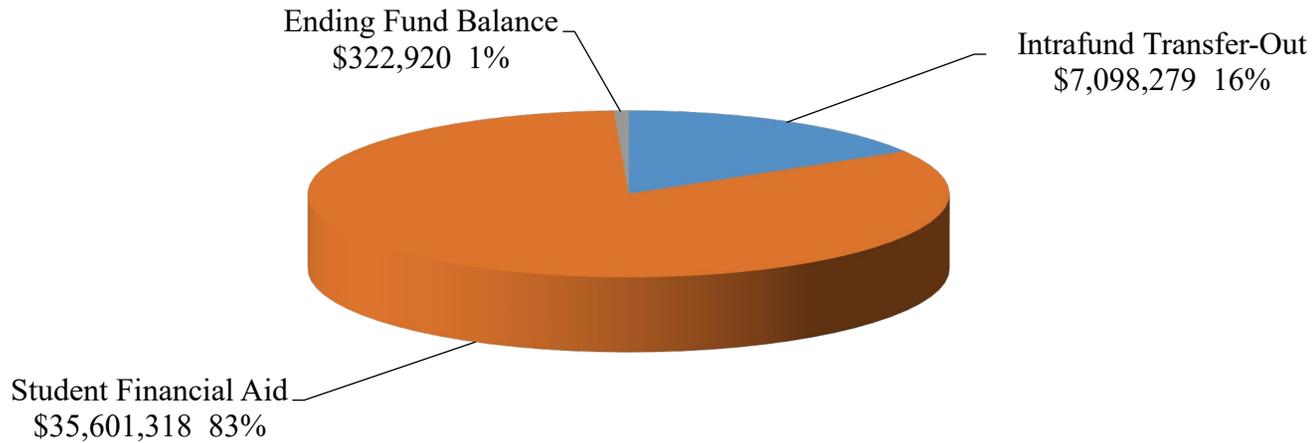
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries,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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

Student Financial Aid Fund 74 Revenues and Beginning Fund Balance: \$43,022,517



Student Financial Aid Fund 74 Expenditures and Ending Fund Balance: \$43,022,517



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025**

Student Financial Aid Fund 74

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
		Actual	Adopted	Revised	Actual	Adopted	Budget Change
Revenues by Source		Revenues	Budget	Budget	Revenues	Budget	Adopt/Adopt
8100	Federal Revenues						
	8151 PELL Grant	\$ 23,331,424	\$ 24,000,000	\$ 24,000,000	\$ 28,703,494	\$ 29,277,564	21.99
	8151 Direct Subsidized Loan	391,036	475,000	475,000	651,020	664,040	39.80
	8151 Direct Unsubsidized Laon	418,033	490,000	490,000	794,273	810,158	65.34
	8152 FSEOG	720,650	940,000	940,000	856,800	783,467	(16.65)
	8154 CH31 Veterans Admin	20,940	21,359	21,359	41,043	41,864	96.00
	8159 GI Bill Chapter 33 Veterans Program	116,307	118,633	118,633	220,708	225,122	89.76
	Total Federal Revenues	<u>24,998,390</u>	<u>26,044,992</u>	<u>26,044,992</u>	<u>31,267,338</u>	<u>31,802,215</u>	22.10
8600	State Revenues						
	8622 CHAFEE	2,500	2,500	2,500	86,500	88,230	> 200
	8640 CAL Grant A	173,250	200,000	200,000	213,000	217,260	8.63
	8640 CAL Grant B	2,724,055	2,800,000	2,800,000	3,407,589	3,475,741	24.13
	8641 CAL Grant C	19,076	25,000	25,000	7,829	7,986	(68.06)
	8642 State Rehab	5,775	7,000	7,000	9,163	9,346	33.51
	Total State Revenues	<u>2,924,656</u>	<u>3,034,500</u>	<u>3,034,500</u>	<u>3,724,081</u>	<u>3,798,563</u>	25.18
8800	Local Revenues						
	8861 Interest	83	83	83	40	40	(51.81)
	8890 Other Local	(189)	25,000	25,000	373	500	(98.00)
	Total Local Revenues	<u>(106)</u>	<u>25,083</u>	<u>25,083</u>	<u>413</u>	<u>540</u>	(97.85)
8900	Intrafund Transfers-In	<u>6,718,259</u>	<u>6,852,624</u>	<u>6,852,624</u>	<u>6,959,097</u>	<u>7,098,279</u>	3.58
	Total Revenues	<u>34,641,199</u>	<u>35,957,199</u>	<u>35,957,199</u>	<u>41,950,929</u>	<u>42,699,597</u>	18.75
	Beginning Fund Balance	<u>1,803,337</u>	<u>350,905</u>	<u>350,905</u>	<u>350,905</u>	<u>322,920</u>	(7.98)
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 36,444,536</u>	<u>\$ 36,308,104</u>	<u>\$ 36,308,104</u>	<u>\$ 42,301,834</u>	<u>\$ 43,022,517</u>	18.49
Expenditures by Object		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
		Actual	Adopted	Revised	Actual	Adopted	Budget Change
		Expenditures	Budget	Budget	Expenditures	Budget	Adopt/Adopt
5000	Other Operating Expenses and Services	\$ (3,931)	\$ -	\$ -	\$ -	\$ -	0.00
7000	Other Outgo						
	7300 Intrafund Transfers-Out	6,718,259	6,852,624	6,852,624	6,959,097	7,098,279	3.58
	7520 Student Financial Grant	29,447,118	29,200,000	29,200,000	35,162,090	35,670,318	22.16
	7599 Prior Year Adjustments	(67,815)	(69,000)	(69,000)	(142,273)	(69,000)	0.00
	Total Student Financial Aid	<u>36,097,562</u>	<u>35,983,624</u>	<u>35,983,624</u>	<u>41,978,914</u>	<u>42,699,597</u>	18.66
	Total Expenditures	<u>36,093,631</u>	<u>35,983,624</u>	<u>35,983,624</u>	<u>41,978,914</u>	<u>42,699,597</u>	18.66
	Total Ending Fund Balance	<u>350,905</u>	<u>324,480</u>	<u>324,480</u>	<u>322,920</u>	<u>322,920</u>	(0.48)
	Total Expenditures and Ending Fund Balance	<u>\$ 36,444,536</u>	<u>\$ 36,308,104</u>	<u>\$ 36,308,104</u>	<u>\$ 42,301,834</u>	<u>\$ 43,022,517</u>	18.49

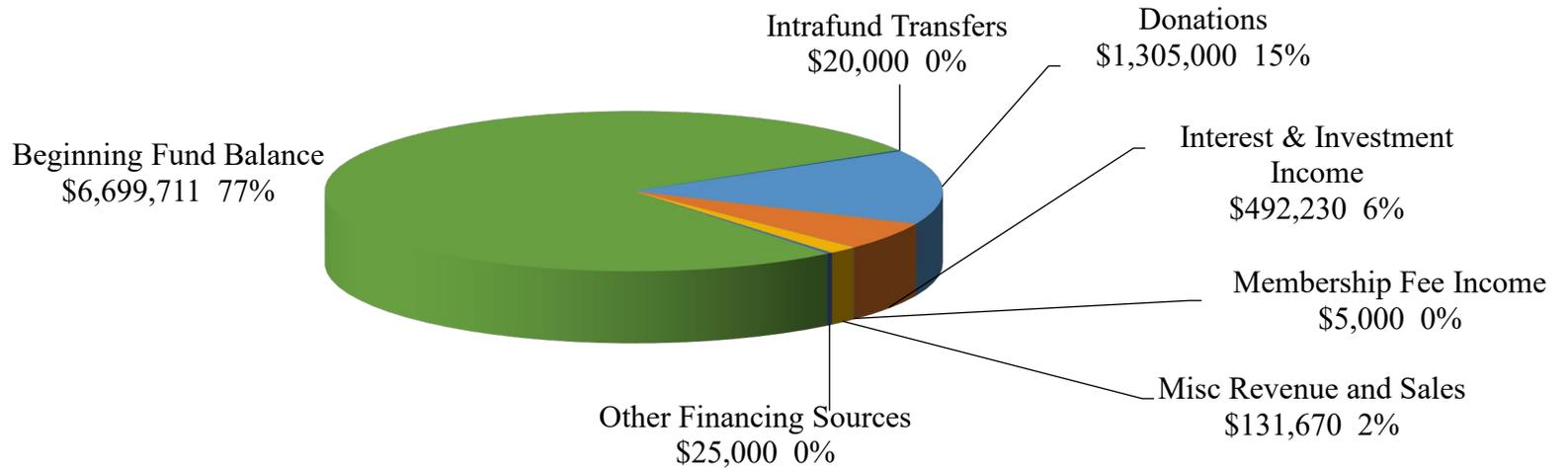
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
FOUNDATION FUND 79

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.

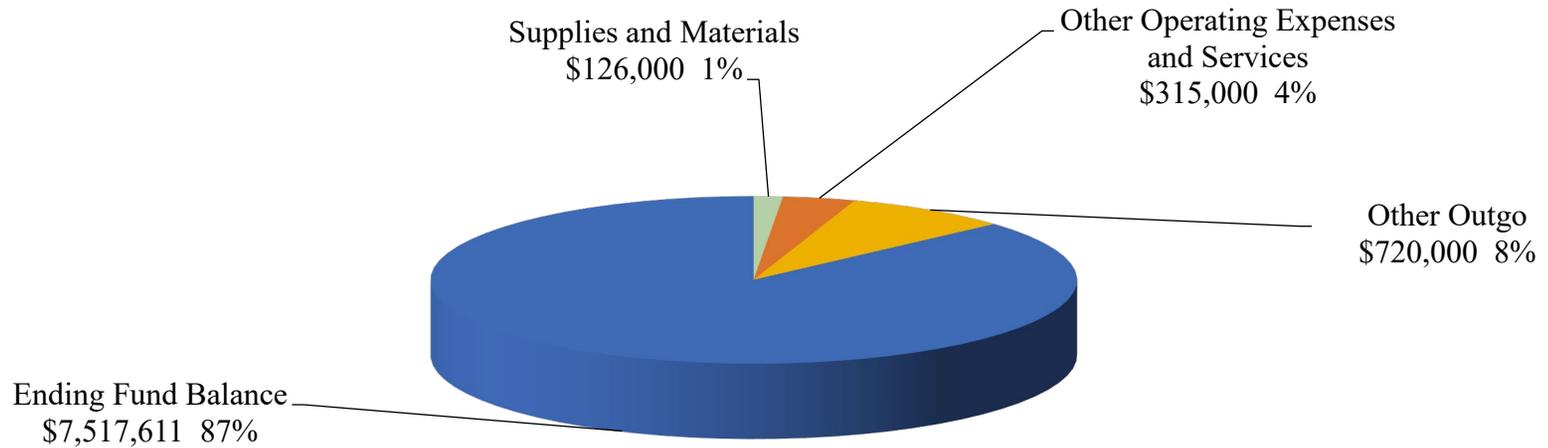
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

Foundation Fund 79 Revenues and Beginning Fund Balance: \$8,678,611



Foundation Fund 79 Expenditures and Ending Fund Balance: \$8,678,611



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Foundation Fund 79

<u>Revenues by Source</u>	2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Revenues	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
8800 Local Revenues						
8820 In-Kind Donations	\$ 354,465	\$ 365,099	\$ 365,099	\$ 4,691	\$ 5,000	(98.63)
8821 Donations	1,067,318	1,200,000	1,200,000	1,969,571	1,300,000	8.33
8827 Other Income	22,903	25,000	25,000	(14,995)	25,000	-
8828 Sponsorship	-	-	-	450	500	100.00
8832 Commissions Revenue	68	70	70	60	70	-
8841 Ticket Sales	27,367	32,000	52,000	49,389	50,000	56.25
8842 Advertising Sales	6,535	7,000	7,000	3,735	4,500	(35.71)
8845 Concession Sales	310	310	310	1,948	2,000	> 200
8848 Fee Revenue	(203)	100	100	-	-	(100.00)
8849 Miscellaneous Sales	-	1,000	1,000	-	100	(90.00)
8856 Entry Fee Income	7,856	10,000	10,000	9,125	9,500	(5.00)
8857 Membership Fee	4,088	15,000	15,000	4,782	5,000	(66.67)
8859 Annual Management Fees	18,419	20,000	20,000	63,838	65,000	> 200
8861 Interest	181	200	200	195	230	15.00
8862 Investment Interest	78,009	80,000	70,000	90,075	92,000	15.00
8864 Investment Gains/Losses	275,036	100,000	288,301	399,516	400,000	> 200
Total Local Revenues	<u>1,862,352</u>	<u>1,855,779</u>	<u>2,054,080</u>	<u>2,582,380</u>	<u>1,958,900</u>	5.56
8999 Intrafund Transfers-In	228,725	250,800	52,499	110,102	20,000	(92.03)
Total Revenues and Other Financing Sources	<u>2,091,077</u>	<u>2,106,579</u>	<u>2,106,579</u>	<u>2,692,482</u>	<u>1,978,900</u>	(6.06)
Beginning Fund Balance	<u>4,655,827</u>	<u>5,483,977</u>	<u>5,483,977</u>	<u>5,483,977</u>	<u>6,699,711</u>	22.17
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 6,746,904</u>	<u>\$ 7,590,556</u>	<u>\$ 7,590,556</u>	<u>\$ 8,176,459</u>	<u>\$ 8,678,611</u>	14.33

Note: New master agreement between the Foundation and District eliminated need for in kind salary contribution

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
Foundation Fund 79

<u>Expenditures by Object</u>		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	% Budget Change Adopt/Adopt
2000	Classified In Kind Salary Expense	\$ 349,636	\$ 360,125	\$ 360,125	\$ -	\$ -	(100.00)
4000	Supplies and Materials	76,387	87,000	109,035	124,318	126,000	44.83
5000	Other Operating Expenses and Services	426,011	407,250	493,040	560,718	315,000	(22.65)
6000	Capital Outlay	-	2,000	-	-	-	(100.00)
7000	Other Outgo						
7300	Intrafund Transfers - Out	228,725	250,800	52,499	110,102	20,000	(92.03)
7510	Student Financial Scholarship	182,168	400,000	492,476	681,610	700,000	75.00
	Total Other Outgo	410,893	650,800	544,975	791,712	720,000	10.63
	Total Expenditures	1,262,927	1,507,175	1,507,175	1,476,748	1,161,000	(22.97)
9700	Fund Balance						
9710	With Donor Restrictions	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
9750	Without Donor Restrictions	4,246,053	4,845,457	4,845,457	5,461,787	6,279,687	29.60
	Total Ending Fund Balance	5,483,977	6,083,381	6,083,381	6,699,711	7,517,611	23.58
	Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 6,746,904	\$ 7,590,556	\$ 7,590,556	\$ 8,176,459	\$ 8,678,611	14.33

**MT. SAN JACINTO
COMMUNITY COLLEGE
DISTRICT
ADOPTED BUDGET 2024-2025
SUPPLEMENTAL DATA**

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025
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>
2013-14	1.57	1.57
2014-15	0.85	0.85
2015-16	1.02	1.02
2016-17	0.00	0.00
2017-18	1.56	1.56
2018-19	2.71	2.71
2019-20	3.26	3.26
2020-21	0.00	2.31
2021-22	5.07	1.70
2022-23	6.56	6.56
2023-24	8.22	8.22
2024-25	1.07	1.07

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

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.

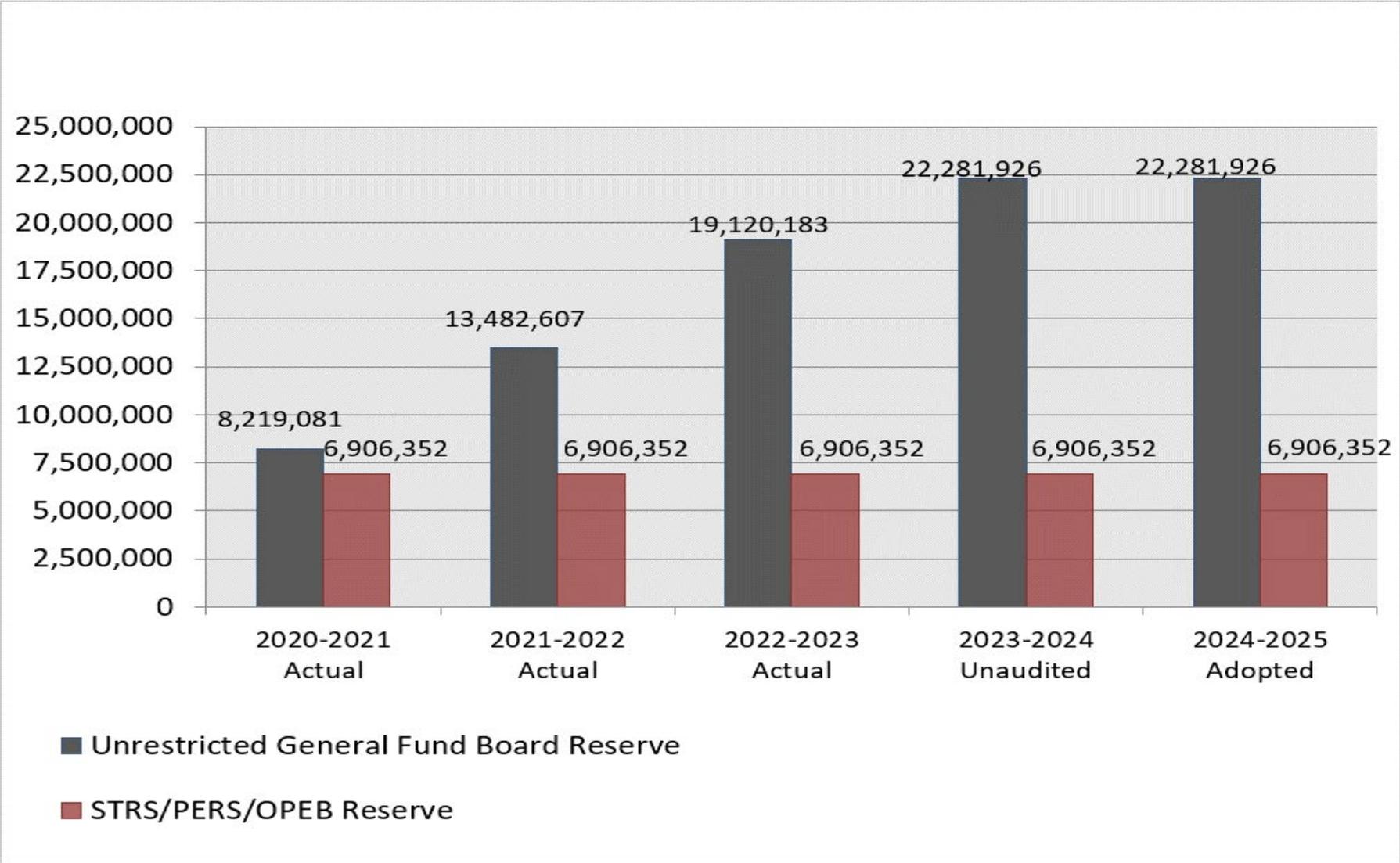
The “Salaries for Classroom Instructors” includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district’s 50% computation for the fiscal years 2013-2014 through 2024-2025(expressed as a percentage).

Fiscal Year	<u>50% Computation</u>
2013-14	50.20
2014-15	50.44
2015-16	52.56
2016-17	51.50
2017-18	50.35
2018-19	50.29
2019-20	51.87
2020-21	50.01
2021-22	50.70
2022-23	50.78
2023-24	50.19
2024-25	50.00 projected

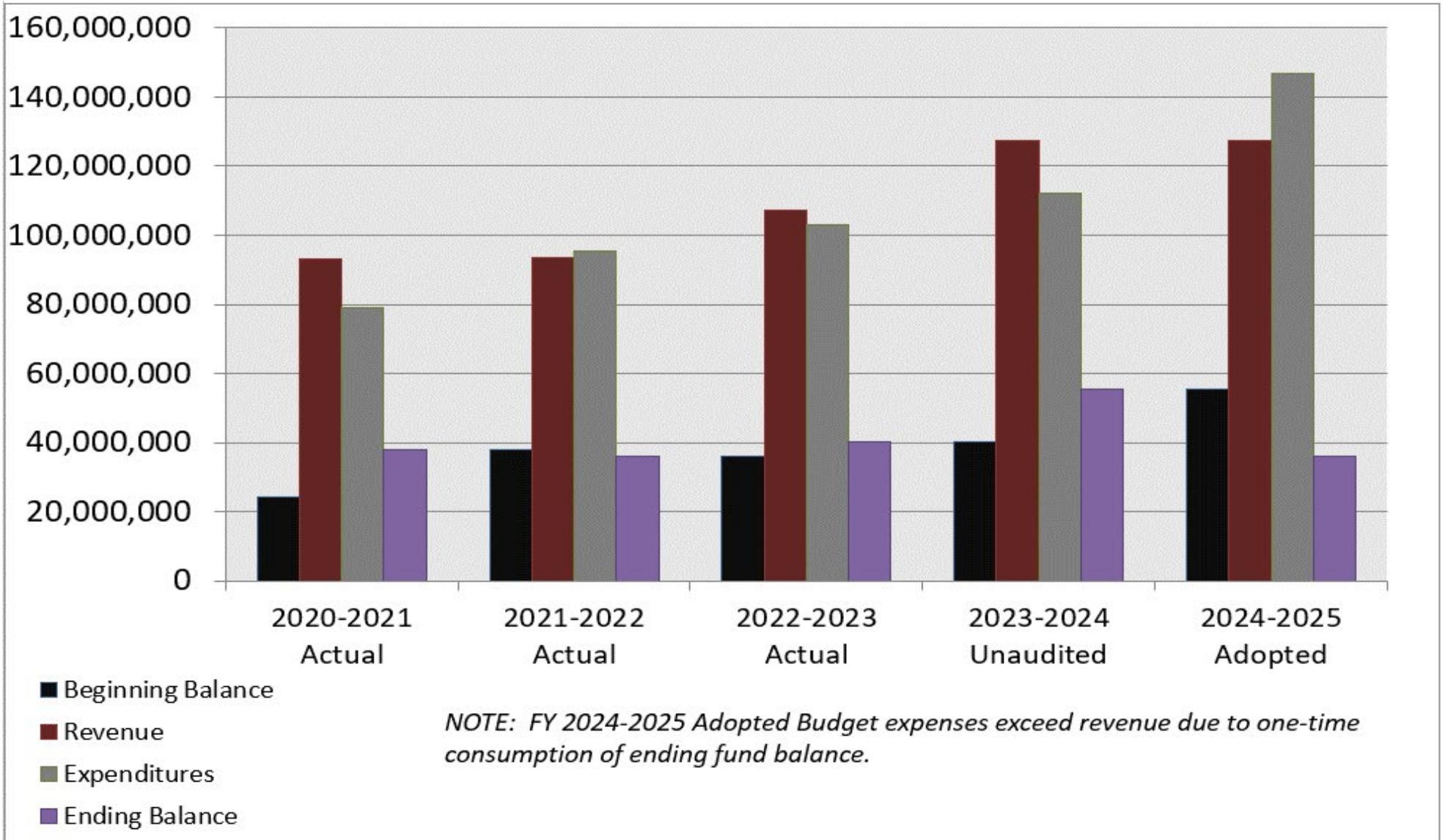
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

HISTORICAL DATA DISTRICT RESERVES



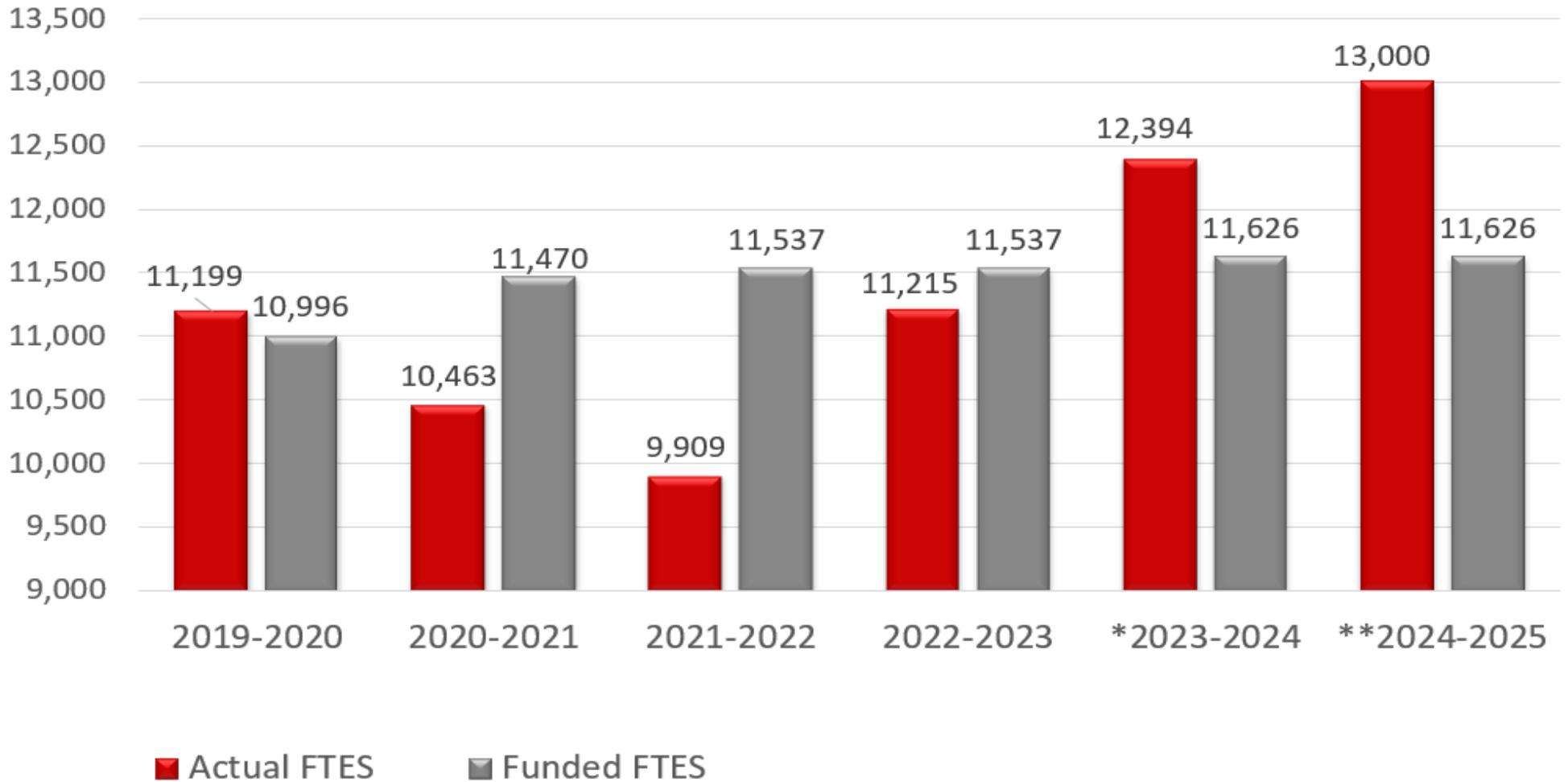
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

HISTORICAL DATA Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2024-2025

HISTORICAL DATA CREDIT FTES COMPARISONS



**Based on the Chancellor's Office 2023-24 P2 report released on 6/19/24*

***FY 2024-2025; actuals based on projected FTES, funded based on budgeted FTES*

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Capital Outlay Projects Fund By Project

		2023-2024	2024-2025
		<u>Actuals</u>	<u>Adopted</u>
<u>BEGINNING FUND BALANCE</u>		\$ 18,692,185	\$ 29,693,812
<u>REVENUES</u>			
1	Community College Const. Act (Proposition 55)	\$ 12,609,227	\$ 1,255,610
2	State Scheduled Maintenance and Block Grant	983,235	3,365,361
3	Other State Revenues	-	155,000
4	Interest	1,318,738	1,000,000
5	Redevelopment	1,582,389	1,400,000
6	Capital Outlay Surcharge	158,084	160,000
7	Interfund Transfer In	10,001,519	10,000,000
<u>TOTAL REVENUES</u>		\$ 26,653,192	\$ 17,335,971
<u>TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE</u>		\$ 45,345,377	\$ 47,029,783
<u>EXPENDITURES</u>			
1	District - DSA Contract	\$ -	\$ 5,000
2	District- Housing Feasibility Study	-	155,000
3	District - Facilities Five Year Plan	14,625	30,000
4	District - Facility Improvement Projects MVC	302,618	217,644
5	District - Facility Improvement Projects SJC	148,615	217,644
6	District - Facility Improvement Projects TVC	182,511	217,644
7	District - Facility Improvement Projects SGP	65,040	217,644
8	District - Fleet Replacement	126,960	200,000
9	District - Instruction Support	2,976	30,000
10	District - Misc Bond and Group II Bond Projects	-	3,000,000
11	District - New Employee Furniture and Equipment	3,422	40,000
12	District - Parking Lot Improvements	35,483	2,000,000
13	District - Roof Repair Project	15,240	150,000
14	District - Scheduled Maintenance Special Repair/Block Grant	983,234	8,366,880
15	District - Site Security	68,582	50,000
16	District - Student Services Support	-	30,000
17	District - Xerox Lease	612,448	650,000
18	District - Admin Support	16,443	30,000
19	District - HVAC Controls	-	1,750,000
20	District - HEERF secondary effects & other projects	-	541,025
21	District - Parking lot lighting project	-	1,000,000
22	MVC - STEM Building	9,245,629	1,244,327
23	MVC - Roof 3000 Building	-	500,000
24	MVC - Secondary Effects Campus wide	401,724	10,000,000
25	SJC - Secondary Effects Campus wide	-	10,156,257
26	SJC - Solar Maintenance	24,860	25,000
27	SJC - STEM Building	3,390,190	11,283
28	SJC - Roof Printshop	-	200,000
29	TVC - Access Control	10,965	300,000
30	TVC - Tower B	-	1,000,000
<u>TOTAL EXPENDITURES</u>		\$ 15,651,565	\$ 42,335,348
<u>ENDING FUND BALANCE</u>		\$ 29,693,812	\$ 4,694,435
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>		\$ 45,345,377	\$ 47,029,783

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025**

Bond Fund By Project

	2023-2024 Actuals	Cumulative To Date Through 06/30/2024	2024-2025 Adopted
BEGINNING FUND BALANCE	\$ 35,320,904	\$ -	\$ 19,940,943
REVENUES			
1. Bond Funds - Series A	\$ -	\$ 70,000,000	\$ -
2. Bond Funds - Series B	-	120,000,000	-
3. Bond Funds - Series C	-	105,414,750	-
4. Interest	1,860,773	8,004,610	900,000
TOTAL REVENUES AND BEGINNING FUND BALANCE	\$ 37,181,677	\$ 303,419,360	\$ 20,840,943
EXPENDITURES			
1. District - Building Security Access Control (Series A)	-	41,750	-
2. District - Classroom Phones (Series A)	-	75,090	-
3. District - FIR/CEQA (Series A)	-	1,221,742	-
4. District - Fiber Re-Capitalization (Technology) (Series A)	-	447,735	-
5. District - Infrastructure Master Plan (Series A)	-	416,363	-
6. District - Lease Revenue Bond (LRB) (Series A)	-	12,488,443	-
7. District - Miscellaneous Planning and Bond Management Expenses (Series A)	-	426,805	-
8. District - Network and Control Switches Upgrades (Series A)	-	986,523	-
9. District - Planning (Series A)	-	1,189,867	-
10. District - Shade Structure Projects (Series A)	-	1,608,512	-
11. District - Signage and Wayfinding (Series A)	-	35,280	-
12. District - Video Conferencing Upgrades (Series A)	-	322,697	-
13. District - Wireless Deployment (Series A)	-	1,014,854	-
14. MVC - Building 300 Renovation (Series A)	-	100,613	-
15. MVC - Building 3000 Rehabilitation/Fiber Installation (Series A)	-	3,518,567	-
16. MVC - Building 700 Renovation (Series A)	-	4,297,806	-
17. MVC - Emergency Generator (Series A)	-	95,468	-
18. MVC - Science Labs and Classroom Modular Swing Space (Series A)	-	4,796,130	-
19. SGP - New Center Template (Series A)	-	6,770	-
20. SGP - Science Labs and Classroom Modular Swing Space (Series A)	-	336,180	-
21. SJC - Athletics Facilities Renovation (Series A)	-	12,210,227	-
22. SJC - CDEC Security Enhancements (Series A)	-	624,801	-
23. SJC - Emergency Generator (Series A)	-	390,252	-
24. SJC - Parking Lot Expansion (Series A)	-	1,350	-
25. SJC - Science Labs and Classroom Modular Swing Space (Series A)	-	1,048,931	-
26. SJC - Secondary Effects (Series A)	-	236,750	-
27. SJC - Solar Photovoltaic System (Series A)	-	2,846,621	-
28. TVC - MSJC Temecula (Series A)	-	20,000,000	-
29. Wildomar - New Center Template (Series A)	-	385,411	-
30. TVC - MSJC Temecula (Series B)	-	36,519,855	-
31. District - Cost of Issuance (Series B)	-	767,015	-
32. District - Miscellaneous Planning and Bond Management Expenses (Series B)	-	4,200	-
33. MVC - Building 700 Renovation (Series B)	-	508,200	-
34. MVC - Marquee (Series B)	-	32,962	-
35. MVC - STEM (Series B)	-	1,485,895	-
36. MVC - Stadium (Series B)	-	10,267,685	-
37. MVC - Underground Utility Relocation (Series B)	-	194,922	-
38. SJC - Infrastructure Projects (Series B)	-	275,891	-
39. SJC - Marquee (Series B)	-	300,075	-
40. SJC - STEM Building (Series B)	-	2,744,073	-
41. TVC Renovation - Phase 1 (Building G) (Series B)	-	64,660,639	-
42. TVC Renovation - Phase 2 (Building F and Central Plant) (Series B)	-	6,280,395	-
43. District - Cost of Issuance Series C (Series C)	-	749,750	-
44. District - Miscellaneous Planning and Bond Management Expenses (Series C)	-	2,794	-
45. District - Signage and Wayfinding (Series C)	-	-	5,000,000
46. MVC - Stadium (Series C)	977,625.00	37,756,424	2,067,537.00
47. MVC - STEM Building (Series C)	11,024,352.00	22,427,160	1,290,369.00
48. SJC - STEM Building (Series C)	5,238,757.00	18,572,334	225,554.00
49. TVC Renovation - Phase 2 (Building F and Central Plant) (Series C)	-	8,715,462	-
50. TVC Renovation - Tower B (Series C)	-	41,150.00	-
51. MVC - Emergency Generator (Series C)	-	-	-
52. MVC - Path of Travel (Series C)	-	-	1,500,000.00
53. MVC - Photovoltaic (Solar) (Series C)	-	-	5,378,741.00
54. TVC - Photovoltaic (Solar) (Series C)	-	-	5,378,742.00
TOTAL EXPENDITURES	\$ 17,240,734	\$ 283,478,417	\$ 20,840,943
ENDING FUND BALANCE	\$ 19,940,943	\$ 19,940,943	\$ 0
TOTAL EXPENDITURES AND ENDING FUND BALANCE	\$ 37,181,677	\$ 303,419,360	\$ 20,840,943

Note: Bond Fund by object is provided on page 38.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025**

Unrestricted General Fund Budget Allocation Model

	Ongoing	One-Time	Combined
Unrestricted Revenues & Beginning Fund Balance			
Unaudited Beginning Balance	\$ -	\$ 55,416,233	\$ 55,416,233
FY 2024-2025 Projected Revenue			
Apportionment Entitlement	110,800,365	6,003,730	116,804,095
Less 3% Apportionment Deficit Factor	(3,324,011)	(180,112)	(3,504,123)
Other Revenue	14,498,770	-	14,498,770
	121,975,124	5,823,619	127,798,743
Less BOT Required Intrafund Transfer			
17% of Projected Revenue	(21,725,786)	-	(21,725,786)
BOT Required Reserve Unaudited Beginning Balance	22,281,926	-	22,281,926
	-	-	-
Less Other Intrafund Transfers			
Instructional Block Grant	(340,000)	-	(340,000)
	(340,000)	-	(340,000)
	\$ 121,635,124	\$ 61,239,852	\$ 182,874,976
Unrestricted Expenditures & Ending Fund Balance			
Expenditure Budget			
PY Base Expenditure Budget (FY 2023-2024)	\$ 111,618,905	\$ 1,208,723	\$ 112,827,628
FY 2024-2025 Budget Adjustments	9,931,219	8,907,059	18,838,278
	121,550,124	10,115,782	131,665,906
Interfund Transfers			
Childcare	-	56,261	56,261
Self Insurance	-	5,135,617	5,135,617
Capital Outlay	-	10,000,000	10,000,000
	-	15,191,878	15,191,878
Other Outgo			
Student Financial Services	85,000	-	85,000
	85,000	-	85,000
Contingencies & Reserves			
One-time Economic Reserve	-	5,841,988	5,841,988
Unrestricted Reserve	-	30,090,204	30,090,204
	-	35,932,192	35,932,192
	\$ 121,635,124	\$ 61,239,852	\$ 182,874,976
Unallocated Revenue			
Unrestricted Revenues & Beginning Fund Balance			\$ 182,874,976
Less Unrestricted Expenditures & Ending Fund Balance			(182,874,976)
			\$ (0)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Unrestricted General Fund Budget Allocation Model

Expenditure Budget by Division	Ongoing	One-Time	Combined
President			
PY Base Expenditure Budget (FY 2023-2024)	\$ 3,368,279	\$ -	\$ 3,368,279
FY 2024-2025 Budget Adjustments	535,089	-	535,089
FY 2024-2025 Expenditure Budget	3,903,368	-	3,903,368
Instruction			
PY Base Expenditure Budget (FY 2023-2024)	57,495,736	208,723	57,704,459
FY 2024-2025 Budget Adjustments	2,261,779	(42,760)	2,219,019
FY 2024-2025 Expenditure Budget	59,757,515	165,963	59,923,478
Student Services			
PY Base Expenditure Budget (FY 2023-2024)	11,979,768	-	11,979,768
FY 2024-2025 Budget Adjustments	(504,638)	-	(504,638)
FY 2024-2025 Expenditure Budget	11,475,130	-	11,475,130
Business Services			
PY Base Expenditure Budget (FY 2023-2024)	22,500,346	1,000,000	23,500,346
FY 2024-2025 Budget Adjustments	6,666,087	8,949,819	15,615,906
FY 2024-2025 Expenditure Budget	29,166,433	9,949,819	39,116,252
Human Resources			
PY Base Expenditure Budget (FY 2023-2024)	6,980,214	-	6,980,214
FY 2024-2025 Budget Adjustments	279,352	-	279,352
FY 2024-2025 Expenditure Budget	7,259,566	-	7,259,566
Institutional Effectiveness			
PY Base Expenditure Budget (FY 2023-2024)	9,294,562	-	9,294,562
FY 2024-2025 Budget Adjustments	693,550	-	693,550
FY 2024-2025 Expenditure Budget	9,988,112	-	9,988,112
Total FY 2024-2025 Expenditure Budget	\$ 121,550,124	\$ 10,115,782	\$ 131,665,906

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Unrestricted General Fund Budget Allocation Model

Expenditure Budget By Location	Ongoing	One-Time	Combined
Districtwide			
PY Base Expenditure Budget (FY 2023-2024)	\$ 43,105,909	\$ 1,208,723	\$ 44,314,632
FY 2024-2025 Budget Adjustments	7,634,533	8,635,059	16,269,592
FY 2024-2025 Expenditure Budget	50,740,442	9,843,782	60,584,224
Menifee Valley Campus			
PY Base Expenditure Budget (FY 2023-2024)	34,685,804	0	34,685,804
FY 2024-2025 Budget Adjustments	1,140,616	175,000	1,315,616
FY 2024-2025 Expenditure Budget	35,826,420	175,000	36,001,420
San Geronio Pass Campus			
PY Base Expenditure Budget (FY 2023-2024)	147,234	0	147,234
FY 2024-2025 Budget Adjustments	(108,671)	0	(108,671)
FY 2024-2025 Expenditure Budget	38,563	0	38,563
San Jacinto Campus			
PY Base Expenditure Budget (FY 2023-2024)	25,883,208	0	25,883,208
FY 2024-2025 Budget Adjustments	719,073	65,000	784,073
FY 2024-2025 Expenditure Budget	26,602,281	65,000	26,667,281
Temecula Valley Campus			
PY Base Expenditure Budget (FY 2023-2024)	7,796,750	0	7,796,750
FY 2024-2025 Budget Adjustments	545,668	32,000	577,668
FY 2024-2025 Expenditure Budget	8,342,418	32,000	8,374,418
Total FY 2024-2025 Expenditure Budget	\$ 121,550,124	\$ 10,115,782	\$ 131,665,906

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2024-2025**

