



Mt. San Jacinto Community College District

Adopted Budget 2025-2026

Board of Trustees

Tom Ashley - President, Area 5

Vicki Carpenter - Clerk, Area 3

Brian Sylva, Area 1

Calvin L. Smith, Area 2

Jhalister Corona, Area 4



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 2025-2026**

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Board of Trustees

Tom Ashley
Vicki Carpenter
Jhalister Corona
Calvin Smith
Brian Sylva

To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: FY 2025-26 Adopted Budget
Date: Sept 11, 2025



On June 27, 2025, Governor Newsom signed the Budget Act of 2025. Updated estimates, overruns in healthcare expenses, and tempered revenue expectations resulting from tariff related concerns resulted in a \$12 billion deficit for fiscal year (FY) 2025-26. The 2025 Budget Act tackles this deficit using reserves and special fund transfers along with program reductions, revenue generation, internal borrowing, and deferrals. The State's enacted FY 2025-26 budget of \$321 billion includes a 7.8% (approximately \$23.2 billion) increase from the FY 2024-25 enacted budget and the general fund increases approximately \$16.9 billion or 8% to \$228.4 billion.

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 2025-26 enacted budget includes a 2.3% cost-of-living adjustment (COLA) for college apportionments and some categorical programs, and an increase in funding for 2.35% enrollment growth spread over fiscal years 2024-25 and 2025-26. One-time funding includes \$60 million for Student Support Block Grant, \$20 million for emergency financial aid, \$15 million to scale up Credit for Prior Learning, \$12 million to initiate a systemwide Common Data Platform, and \$68.5 million in capital outlay funding to support one (1) continuing project and 29 new projects. The Proposition 98 Minimum Guarantee for FY 2025-26 was adjusted down from the January estimate of \$118.9 billion to \$114.6 billion.

Mt. San Jacinto Community College District remains consistent with a conservative budget practice. The adopted general fund operating budget reflects the 2.3% COLA, contractual increases, and provides for employer cost increases due to: pay scale step/column promotions; health and welfare plan contributions; and STRS and PERS retirement system contributions.

Categorical budgets are at 95% of FY 2024-25 awards, unless FY 2025-26 agreements are known. The Cafe, Health Center, and Parking funds remain consistent with enrollment trends.

Continuing project costs for both STEM (Science, Technology, Engineering, and Math) building secondary effects, signage and wayfinding, SJC Gymnasium HVAC, and other scheduled maintenance projects are included in the adopted budget.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 205,762,229
11	Board of Trustees Special Reserve Fund	\$ 30,982,958
12	General Fund Restricted	\$ 53,905,331
12	Parking Fund	\$ 1,301,045
12	Health Center Fund	\$ 1,916,912
12	Instructional Equipment Block Grant Fund	\$ 2,353,171
32	Cafeteria Fund (Auxiliary account)	\$ 3,896,178
33	Child Development Fund	\$ 2,369,978
41	Capital Outlay Projects Fund	\$ 57,114,021
43	Bond Project Fund	\$ 23,511,205
61	Self-Insurance Fund	\$ 12,062,200
71	Student Government Association Fund (Auxiliary account)	\$ 784,648
72	Student Representation Fee Fund (Auxiliary account)	\$ 128,293
74	Student Financial Aid Fund	\$ 52,514,023
79	Foundation Fund (Auxiliary account)	\$ 9,441,664
	TOTAL ALL FUNDS	\$ 458,043,856

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
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

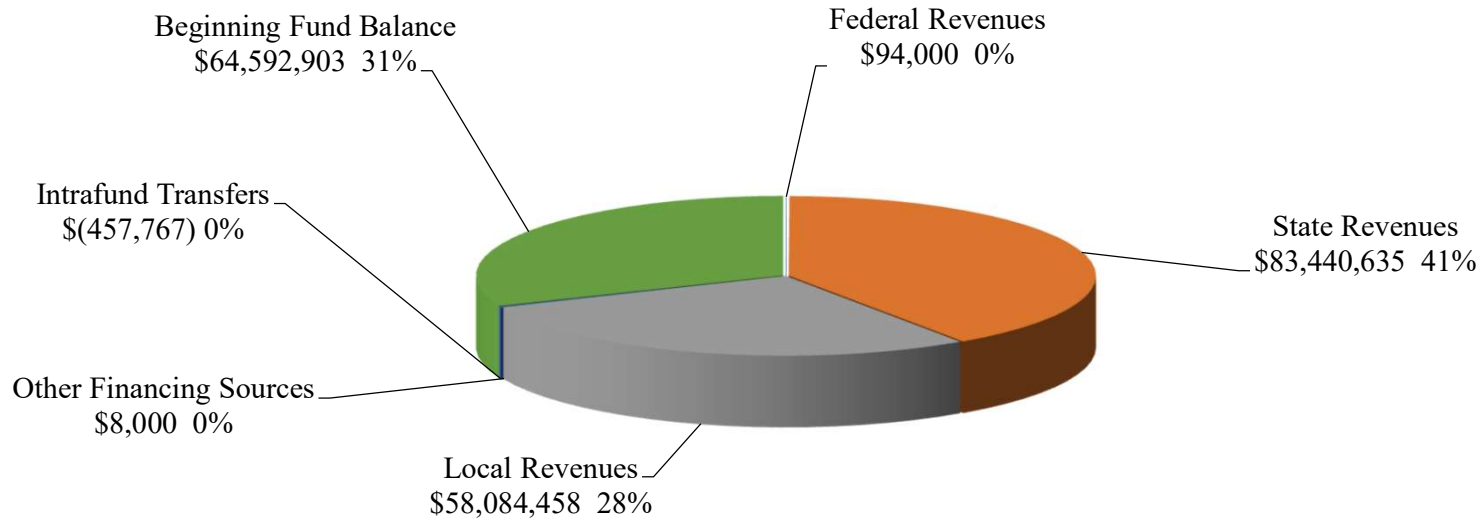
The General Fund is funded through state apportionment, lottery, interest, negotiated training programs, and other miscellaneous fees and revenues. The Board of Trustees Special Reserve Fund is funded through transfers from the General Fund.

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.

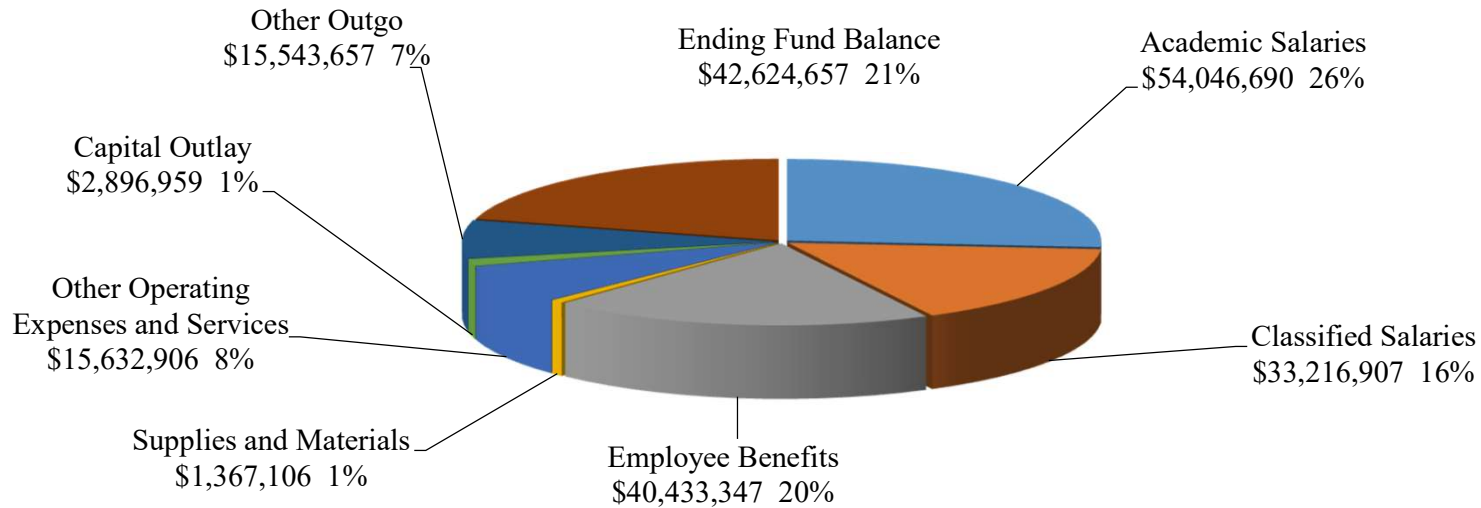
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

General Fund 11 Unrestricted Revenues and Beginning Fund Balance: \$205,762,229



General Fund 11 Unrestricted Expenditures and Ending Fund Balance: \$205,762,229



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

General Fund 11 Unrestricted

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8100	Federal Revenues						
8150	Student Financial Aid	\$ 91,827	\$ 94,000	\$ 94,000	\$ 126,708	\$ 94,000	-
	Total Federal Revenues	91,827	94,000	94,000	126,708	94,000	(25.81)
8600	State Revenues						
8611	State General Apportionment*	53,430,129	46,315,768	46,315,768	48,148,582	56,284,197	21.52
8615	Student Enrollment Fee Administration	169,562	200,000	200,000	194,185	200,000	-
8630	Proposition 30*	10,727,588	13,665,581	13,665,581	20,787,216	18,625,175	36.29
8671	Homeowners' Property Tax Relief*	315,847	317,911	317,911	318,771	318,771	0.27
8681	State Lottery	2,651,189	2,165,241	2,165,241	2,886,527	2,165,241	-
8685	State Mandated Costs	425,349	425,349	425,349	445,981	445,981	4.85
8690	Part Time Faculty Compensation/Other	286,345	308,825	308,825	362,645	418,881	35.64
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	2,930,181	3,081,757	3,081,757	3,150,150	3,315,710	7.59
	Total State Revenues	72,602,869	68,147,111	68,147,111	77,960,736	83,440,635	22.44
8800	Local Revenues						
8809	Redevelopment Asset Liquidation*	123,988	123,988	123,988	5,928	5,928	(95.22)
8811	Tax Allocation, Secured Roll*	42,034,450	42,034,450	42,034,450	44,847,681	42,161,458	0.30
8812	Tax Allocation, Supplemental Roll*	2,369,303	2,400,000	2,400,000	1,674,879	1,674,879	(30.21)
8813	Tax Allocation, Unsecured Roll*	2,091,536	2,100,000	2,100,000	2,401,139	2,100,000	-
8816	Prior Years' Taxes*	762,820	800,000	800,000	936,245	800,000	-
8817	Education Revenue Augmentation Fund*	(3,821,906)	(3,900,000)	(3,900,000)	(4,515,985)	(4,515,985)	15.79
8818	Redevelopment Agency Funds*	705,849	725,000	725,000	778,137	725,000	-
8819	Redevelopment Residual*	3,435,132	3,500,000	3,500,000	4,249,825	3,500,000	-
8831	Contract Instructional Services	60,446	72,000	172,464	87,058	72,000	-
8840	Sales and Commissions	36,881	25,200	25,200	22,277	25,200	-
8850	Rents and Leases	175,267	237,979	237,979	94,325	239,230	0.53
8860	Interest and Investment	5,227,193	3,500,000	3,500,000	5,883,405	3,500,000	-
8872	Community Service Class Fees	83,603	355,438	355,438	102,447	355,438	-
8874	Enrollment Fees*	4,527,521	5,323,749	5,323,749	4,768,863	5,323,749	-
8877	Instructional Materials Fees	3,700	5,000	5,000	4,250	5,000	-
8879	Student Records Fees	49,958	50,000	50,000	51,813	50,000	-
8880	Nonresident Tuition	1,083,451	1,582,504	1,582,504	943,921	1,439,675	(9.03)
8885	Other Student Fees and Charges	66,636	134,789	134,789	61,789	142,695	5.87
8890	Other Local	523,967	479,535	479,535	447,540	480,191	0.14
	Total Local Revenues	59,539,795	59,549,632	59,650,096	62,845,537	58,084,458	(2.46)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

General Fund 11 Unrestricted

Revenues by Source

	2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
8900 Other Financing Sources						
8912 Sale of Equipment and Supplies	\$ 3,625	\$ 8,000	\$ 8,000	\$ 1,368	\$ 8,000	-
8999 Intrafund Transfers - In (Out)	(3,519,635)	(340,000)	(340,000)	(2,016,913)	(457,767)	34.64
Total Other Financing Sources	(3,516,010)	(332,000)	(332,000)	(2,015,545)	(449,767)	35.47
Total Revenues	128,718,481	127,458,743	127,559,207	138,917,436	141,169,326	10.76
Beginning Fund Balance	40,229,766	55,416,233	55,416,233	56,584,195	64,592,903	16.56
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 168,948,247	\$ 182,874,976	\$ 182,975,440	\$ 195,501,631	\$ 205,762,229	12.52

Note: Total Computational Revenue (TCR) for FY 2025-2026 Adopted Budget = \$126,896,697. *Accounts used for the revenue calculation, 8874 calculated at 98% of budgeted revenue.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

General Fund 11 Unrestricted

		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>							
1000	Academic Salaries						
1100	Instructional Salaries, Regular/Contract	\$ 18,055,702	\$ 23,778,821	\$ 23,778,821	\$ 19,792,543	\$ 24,345,645	2.38
1200	Non Instructional Salaries, Regular/Contract	8,539,278	7,700,442	7,700,442	8,738,758	10,277,208	33.46
1300	Instructional Salaries, Other	15,106,632	15,853,079	15,853,754	15,922,110	18,254,123	15.15
1400	Non Instructional Salaries, Other	1,359,878	1,069,607	1,066,107	1,313,988	1,169,714	9.36
	Total Academic Salaries	43,061,490	48,401,949	48,399,124	45,767,399	54,046,690	11.66
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	20,228,778	26,324,830	26,324,830	21,748,696	28,166,942	7.00
2200	Instructional Aides, Regular	2,286,227	2,402,775	2,402,775	3,104,446	3,135,513	30.50
2300	Non Instructional Salaries, Other	1,733,428	1,057,513	1,060,831	2,280,443	1,174,833	11.09
2400	Instructional Aides, Other	483,363	739,619	740,974	559,131	739,619	-
	Total Classified Salaries	24,731,796	30,524,737	30,529,410	27,692,716	33,216,907	8.82
3000	Employee Benefits						
3100	State Teachers' Retirement System Fund	9,259,937	8,839,120	8,839,728	9,607,617	9,099,753	2.95
3200	Public Employees' Retirement System Fund	6,204,625	8,447,268	8,448,668	6,493,615	8,156,430	(3.44)
3300	Old Age, Survivors, Disability	2,565,213	3,088,505	3,089,576	2,803,416	3,631,758	17.59
3400	Health and Welfare	6,709,962	7,985,431	7,985,431	7,086,178	8,690,860	8.83
3500	State Unemployment Insurance	23,008	39,289	39,309	36,480	43,286	10.17
3600	Workers' Compensation Insurance	943,533	1,043,407	1,043,610	976,537	1,165,834	11.73
3900	Other	1,033,265	4,411,473	4,411,473	1,953,448	9,645,426	118.64
	Total Employee Benefits	26,739,543	33,854,493	33,857,795	28,957,291	40,433,347	19.43
4000	Supplies and Materials						
4100	Textbooks	543	3,219	2,925	-	2,006	(37.68)
4200	Books	2,767	11,542	8,393	3,705	7,084	(38.62)
4300	Instructional	36,536	124,839	126,836	44,367	131,634	5.44
4500	Non Instructional	625,767	1,186,847	1,123,707	674,682	1,183,247	(0.30)
4600	Transportation	5,959	44,335	42,910	11,204	43,035	(2.93)
4700	Food Services	71	2,300	2,300	176	100	(95.65)
	Total Supplies and Materials	671,643	1,373,082	1,307,071	734,134	1,367,106	(0.44)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
General Fund 11 Unrestricted

Expenditures by Object

	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
5000 Other Operating Expenses and Services						
5003 Printing	\$ 94,552	\$ 13,590	\$ 80,734	\$ 18,719	\$ 32,890	142.02
5045 Postage	125,187	190,554	217,272	105,305	191,295	0.39
5100 Consultants	2,174,370	2,819,094	2,932,423	2,224,479	604,627	(78.55)
5200 Conferences	467,355	577,427	569,042	480,432	765,061	32.49
5300 Memberships and Dues	196,729	196,278	209,166	194,355	200,585	2.19
5400 Insurance	921,975	1,216,877	1,216,877	1,087,679	1,542,906	26.79
5500 Utilities	3,585,676	4,020,437	4,024,474	3,300,972	4,024,704	0.11
5600 Rents, Leases, and Maintenance	2,154,725	3,165,078	3,195,934	2,725,760	3,459,675	9.31
5700 Legal, Elections, and Audit	663,929	1,118,692	1,149,504	1,093,887	1,129,572	0.97
5800 Other	684,264	1,184,424	1,120,338	448,644	3,681,591	>200
Total Other Operating Expenses and Services	<u>11,068,762</u>	<u>14,502,451</u>	<u>14,715,764</u>	<u>11,680,232</u>	<u>15,632,906</u>	7.79
6000 Capital Outlay						
6100 Sites and Site Improvements	211,121	30,859	29,464	-	192,193	>200
6200 Buildings	89,663	14,045	15,245	183,889	13,695	(2.49)
6300 Library Books and Materials	-	300,086	299,711	2,618	269,608	(10.16)
6400 Equipment	<u>245,853</u>	<u>2,664,204</u>	<u>2,612,786</u>	<u>390,125</u>	<u>2,421,463</u>	(9.11)
Total Capital Outlay	<u>546,637</u>	<u>3,009,194</u>	<u>2,957,206</u>	<u>576,632</u>	<u>2,896,959</u>	(3.73)
Total Expenditures	<u>106,819,871</u>	<u>131,665,906</u>	<u>131,766,370</u>	<u>115,408,404</u>	<u>147,593,915</u>	12.10
7000 Other Outgo						
7300 Interfund Transfers-Out	5,633,409	15,191,878	15,191,878	15,191,878	15,458,657	1.76
7500 Student Financial Aid	(89,228)	85,000	85,000	308,446	85,000	-
7900 Contingencies and Reserves	<u>56,584,195</u>	<u>35,932,192</u>	<u>35,932,192</u>	<u>64,592,903</u>	<u>42,624,657</u>	18.63
Total Other Outgo and Contingencies	<u>62,128,376</u>	<u>51,209,070</u>	<u>51,209,070</u>	<u>80,093,227</u>	<u>58,168,314</u>	13.59
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 168,948,247</u>	<u>\$ 182,874,976</u>	<u>\$ 182,975,440</u>	<u>\$ 195,501,631</u>	<u>\$ 205,762,229</u>	12.52

Note: FY 2025-2026 Adopted Budget expenses exceed revenue due to one-time consumption of ending fund balance.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
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

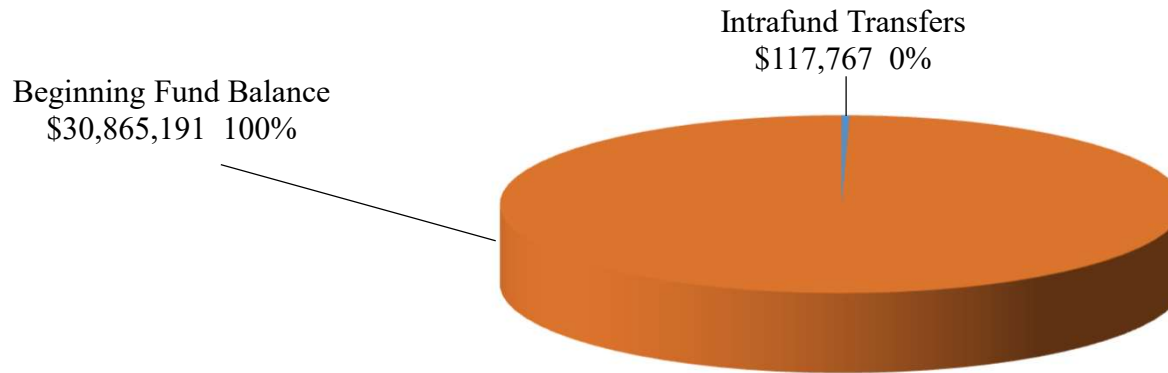
- * PERS \$1,780,911

- * OPEB \$2,321,884

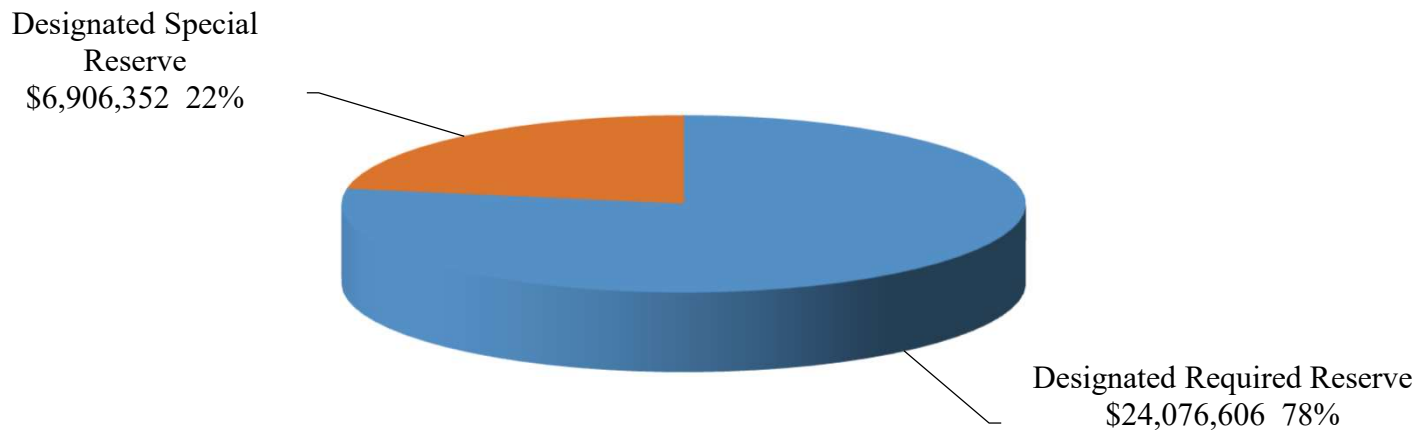
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Board of Trustees Special Reserve Fund 11 Revenues and Beginning Fund Balance: \$30,982,958



Board of Trustees Special Reserve Fund 11 Designated Appropriations and Ending Fund Balance: \$30,982,958



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Board of Trustees Special Reserve Fund 11

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8999	Intrafund Transfers - In (Out)	\$ 3,161,743	\$ -	\$ -	\$ 1,676,913	\$ 117,767	100.00
	Beginning Fund Balance	26,026,535	29,188,278	29,188,278	29,188,278	30,865,191	5.75
	Total Other Financing Sources and Beginning Fund Balance	<u>\$ 29,188,278</u>	<u>\$ 29,188,278</u>	<u>\$ 29,188,278</u>	<u>\$ 30,865,191</u>	<u>\$ 30,982,958</u>	6.15
		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>							
7910	Designated Required Reserve	\$ 22,281,926	\$ 22,281,926	\$ 22,281,926	\$ 23,958,839	\$ 24,076,606	8.05
7920	Designated Special Board Reserve	6,906,352	6,906,352	6,906,352	6,906,352	6,906,352	-
	Total Reserve	<u>29,188,278</u>	<u>29,188,278</u>	<u>29,188,278</u>	<u>30,865,191</u>	<u>30,982,958</u>	6.15
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 29,188,278</u>	<u>\$ 29,188,278</u>	<u>\$ 29,188,278</u>	<u>\$ 30,865,191</u>	<u>\$ 30,982,958</u>	6.15

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

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), 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 (ARPA CTE).

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 (NASSSP), 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.

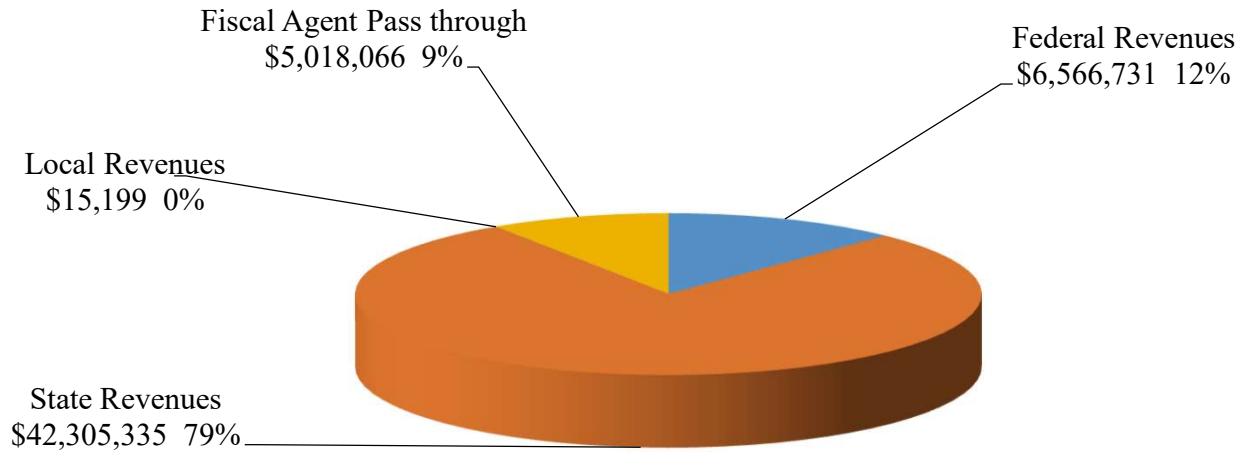
Recently completed programs include Perkins Reserve Innovation, California College Promise Grant, California Apprenticeship Initiative AUME Grant, and Inland Empire Desert Region Consortium CTE program.

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.

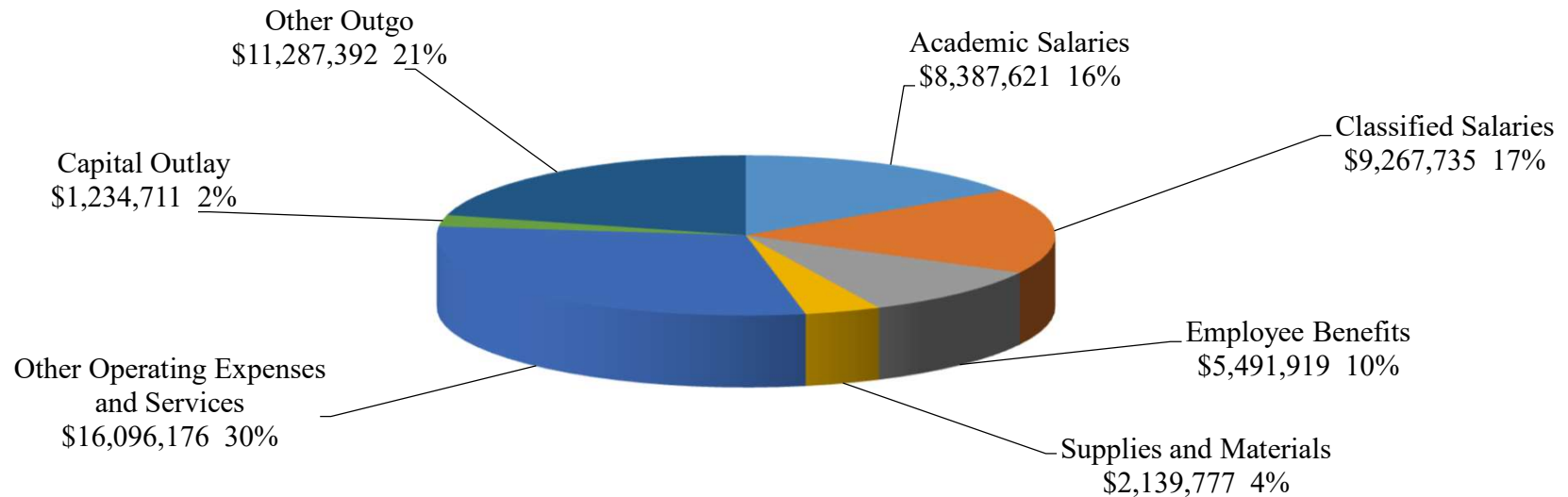
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

General Fund 12 Restricted Revenues and Beginning Fund Balance: \$53,905,331



General Fund 12 Restricted Expenditures and Ending Fund Balance: \$53,905,331



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

General Fund 12 Restricted

Revenues by Source

	2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues (1)	2025-2026 Adopted Budget (1)	% Budget Change Adopt/Adopt
8100 Federal Revenues						
8120 Title V	\$ 579,059	\$ 1,082,617	\$ 1,082,618	\$ 587,026	\$ 1,077,690	(0.46)
8120 Upward Bound	285,911	440,464	440,465	337,900	412,069	(6.45)
8120 Talent Search	306,541	333,293	333,293	302,763	319,000	(4.29)
8120 Federal Work Study	564,872	589,720	589,720	591,390	767,587	30.16
8130 Workforce Innovation and Opportunity Act	917,628	740,078	755,267	755,267	804,126	8.65
8140 Temporary Assistance for Needy Families (TANF)	98,043	94,258	94,258	94,258	96,588	2.47
8160 Veterans Education	-	35,104	40,608	-	58,160	65.68
8170 Perkins	514,497	669,135	669,135	669,135	763,317	14.08
8170 Perkins V Reserve Innovation Grant	76,530	-	223,470	-	-	-
8190 American Rescue Plan (ARP) Act	5,828,487	1,368,964	1,368,965	1,368,965	-	(100.00)
8190 SFRF Emergency Financial Aid	564,187	-	-	-	-	-
8190 American Rescue Plan Act (ARPA), Career Technical Education Program (CTE)	-	-	2,500,000	231,805	2,268,194	100.00
Total Federal Revenues	9,735,755	5,353,633	8,097,799	4,938,509	6,566,731	22.66
8600 State Revenues						
8621 Accommodation Services Center (ASC)	1,040,678	3,125,520	3,125,520	1,061,518	3,390,733	8.49
8622 Extended Opportunity Programs and Services (EOPS)	831,344	1,337,399	1,337,400	1,157,943	1,222,287	(8.61)
8623 Prekindergarten and Family Literacy (CPKS)	5,000	5,000	5,000	5,000	5,000	-
8626 CalWORKs	731,534	941,372	941,373	755,481	914,524	(2.85)
8627 Riverside Community College District - SWP Regional Programs	759,544	1,219,165	1,631,810	906,283	905,490	(25.73)
8627 Puente Program	90,000	160,000	310,000	55,195	264,804	65.50
8627 Santa Clarita Community College District - Innovation and Effectiveness	112,092	-	-	-	-	-
8627 IEDR Employment Engagement Manager	195,778	230,000	230,000	218,815	220,000	(4.35)
8627 CA Apprenticeship Initiative: New and Innovative	308,670	861,507	2,361,509	493,646	1,741,896	102.19
8627 Invention and Inclusive Innovation (i3) Initiative	9,676	9,695	9,695	9,695	-	(100.00)
8627 A2MEND	19,639	22,521	22,521	9,729	12,792	(43.20)
8627 Regional Equity and Recovery Partnerships	-	59,692	59,692	52,997	6,694	(88.79)
8627 High Road Training Partnership	77,789	1,460,617	1,460,618	474,526	986,091	(32.49)
8627 High Road Construction Careers Partnership Grant	20,769	716,858	716,859	138,415	578,443	(19.31)
8627 Inland Empire Regional K-16 Education Collaborative (IEK-16 Collab)	-	-	409,277	34,882	374,394	100.00
8627 Inland Empire Desert Region Consortium (IEDRC), CTE Programs	-	-	18,500	18,380	-	-
8627 Umoja Community Education Foundation	46,629	103,370	176,827	55,537	189,521	83.34
8629 Student Financial Aid Administration (BFAP)	518,504	1,723,174	1,723,175	725,431	1,760,351	2.16
8629 Veterans Resource Center	329,445	746,807	746,808	399,337	608,265	(18.55)
8629 Student Success and Completion Grant (SSCG)	4,167,732	4,624,783	5,066,999	5,066,999	5,130,717	10.94
8629 Financial Aid Technology	79,356	146,454	146,455	34,257	168,896	15.32
8629 Mental Health Support	223,843	1,017,641	1,017,642	290,605	1,075,166	5.65
8629 California College Promise Grant	872,327	3,195,466	3,195,467	834,281	-	(100.00)
8629 COVID 19 Block Grant	5,001,520	-	-	-	-	-
8629 Cooperative Agencies Resource for Education (CARE)	397,319	347,820	347,820	220,414	440,443	26.63
8629 Undocumented Resource Liaison	85,111	150,787	150,788	94,772	172,089	14.13

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

General Fund 12 Restricted

	2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues (1)	2025-2026 Adopted Budget (1)	% Budget Change Adopt/Adopt
Revenues by Source						
8629 Immediate Action Retention and Enrollment Outreach	\$ 666,384	\$ 759,320	\$ 759,321	\$ 456,969	\$ 302,351	(60.18)
8629 Basic Needs Centers	839,387	1,260,129	1,260,129	704,023	1,107,214	(12.13)
8629 LGBTQ+	13,074	297,193	297,193	7,798	289,395	(2.62)
8629 Emergency Financial Aid Assistance	48,794	-	-	-	-	-
8629 NextUp	178,898	614,464	614,464	53,571	780,405	27.01
8629 Library Services Platform	11,751	-	-	-	-	-
8629 Zero Textbook Cost (ZTC) Program	72,842	177,157	497,158	142,498	354,659	100.19
8629 Local and Systemwide Technology Data Security	388,725	568,898	568,898	243,184	325,714	(42.75)
8629 Seamless Transfer of Ethnic Studies	-	48,695	48,695	45,120	3,575	(92.66)
8629 Student Transfer Achievement Reform	16,379	548,838	548,838	195,788	353,050	(35.67)
8629 Common Course Numbering	-	913,043	913,043	18,290	894,753	(2.00)
8629 Student Equity and Achievement (SEA)	5,626,134	8,099,785	8,099,786	5,986,826	7,963,690	(1.68)
8629 Guided Pathways	161,479	313,693	313,693	153,061	160,632	(48.79)
8629 Native American Student Support & Success Program Grant (NASSSP)	84,763	1,415,237	1,415,237	328,910	1,086,327	(23.24)
8629 Staff Diversity	82,893	427,453	564,440	99,830	464,609	8.69
8629 Classified Professional Development	19,982	28,690	28,691	5,480	23,210	(19.10)
8629 Culturally Competent Faculty Professional Development	-	199,020	199,020	199,020	-	(100.00)
8629 Equitable Placement, Support and Completion	65,718	724,095	724,096	412,104	311,991	(56.91)
8629 Associate Degree in Nursing RN Program	91,601	92,873	104,137	55,078	212,944	129.29
8629 AB104 California Adult Education Program (CAEP) Formerly AEBG	1,832,706	2,134,901	2,280,852	1,859,580	1,722,318	(19.33)
8629 Strong Workforce Program Local Funding (SWP)	2,819,779	4,415,718	4,542,991	2,655,927	4,049,973	(8.28)
8629 Culturally Responsive Pedagogy and Practices Innovation Best Practices	106,792	190,377	190,378	151,153	39,224	(79.40)
8681 State Lottery Revenue	1,823,858	880,776	1,380,776	1,138,674	1,122,513	27.45
8690 State Teachers' Retirement System On Behalf	486,383	511,543	511,543	539,821	568,192	11.07
Total State Revenues	<u>31,362,621</u>	<u>46,827,546</u>	<u>51,075,134</u>	<u>28,566,843</u>	<u>42,305,335</u>	(9.66)
8800 Local Revenues						
8890 Umoja Community Education Foundation	9,018	-	-	-	-	-
8890 Burton Critical Needs and Opportunity	700	4,300	4,300	4,300	5,000	16.28
8890 CTE CoLab Community of Practice	-	6,399	6,400	-	6,399	-
8890 Community Connect	-	3,800	3,800	-	3,800	
Total Local Revenues	<u>9,718</u>	<u>14,499</u>	<u>14,500</u>	<u>4,300</u>	<u>15,199</u>	4.83
8900 Other Financing Sources						
8970 Fiscal Agent Pass Through	<u>4,580,918</u>	<u>4,977,340</u>	<u>4,831,391</u>	<u>4,653,120</u>	<u>5,018,066</u>	0.82
Total Other Financing Sources	<u>4,580,918</u>	<u>4,977,340</u>	<u>4,831,391</u>	<u>4,653,120</u>	<u>5,018,066</u>	0.82
Total Revenues and Other Financing Sources	<u>\$ 45,689,012</u>	<u>\$ 57,173,018</u>	<u>\$ 64,018,824</u>	<u>\$ 38,162,772</u>	<u>\$ 53,905,331</u>	(5.72)

Notes: (1) Revenues for grant funds that carryover from prior years are included in the FY 2025-2026 Adopted Budget. Carryover funds total \$22,642,503

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

General Fund 12 Restricted

		2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	%
		Actual	Adopted	Revised	Actual	Adopted	Budget Change
<u>Expenditures by Object</u>		Expenditures	Budget	Budget	Expenditures (1)	Budget (1)	Adopt/Adopt
1000	Academic Salaries						
1110	Instructional Salaries, Regular/Contract	\$ 301,960	\$ 334,857	\$ 345,229	\$ 336,033	\$ 209,849	(37.33)
1200	Non Instructional Salaries, Regular/Contract	3,499,113	3,859,101	4,369,999	3,841,413	3,676,555	(4.73)
1300	Instructional Salaries, Other	640,871	744,246	643,334	638,369	517,296	(30.49)
1400	Non Instructional Salaries, Other	2,564,859	3,925,450	5,333,876	3,143,025	3,983,921	1.49
	Total Academic Salaries	7,006,803	8,863,654	10,692,438	7,958,840	8,387,621	(5.37)
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	3,062,841	4,467,585	4,608,948	3,654,173	4,841,844	8.38
2200	Instructional Aides, Regular	53,835	57,366	57,975	57,974	56,362	(1.75)
2300	Non Instructional Salaries, Other	2,061,621	3,618,741	3,817,432	2,341,260	3,761,133	3.93
2400	Instructional Aides, Other	318,784	669,920	638,319	245,715	608,396	(9.18)
	Total Classified Salaries	5,497,081	8,813,612	9,122,674	6,299,122	9,267,735	5.15
3000	Employee Benefits						
3100	State Teachers' Retirement System	1,499,769	1,415,042	1,617,975	1,617,753	1,330,206	(6.00)
3200	Public Employees' Retirement System	1,064,781	1,467,972	1,452,098	1,200,473	1,581,137	7.71
3300	Old Age, Survivors, Disability	503,701	706,481	773,660	577,739	734,936	4.03
3400	Health and Welfare	754,596	1,039,284	1,105,613	886,015	1,043,546	0.41
3500	State Unemployment Insurance	5,874	8,195	9,445	6,728	8,285	1.10
3600	Workers' Compensation Insurance	180,453	233,561	264,210	182,377	235,872	0.99
3900	Other	-	503,800	503,747	-	557,937	10.75
	Total Employee Benefits	4,009,174	5,374,335	5,726,748	4,471,085	5,491,919	2.19
4000	Supplies and Materials						
4100	Textbooks	114,873	10,290	33,731	34,059	5,902	(42.64)
4200	Books	3,088	31,459	6,424	6,391	32,234	2.46
4300	Instructional	1,145,194	1,037,193	1,251,256	829,583	1,422,243	37.12
4500	Non Instructional	336,386	431,573	968,191	480,497	625,160	44.86
4600	Pupil Transportation Supplies	3,696	3,360	9,293	9,293	600	(82.14)
4700	Food Services	68,915	27,500	78,704	28,704	53,638	95.05
	Total Supplies and Materials	1,672,152	1,541,375	2,347,599	1,388,527	2,139,777	38.82

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
General Fund 12 Restricted

<u>Expenditures by Object</u>		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures (1)	2025-2026 Adopted Budget (1)	% Budget Change Adopt/Adopt
5000	Other Operating Expenses and Services						
5003	Printing	\$ 25,893	\$ 21,176	\$ 36,522	\$ 16,685	\$ 10,475	(50.53)
5045	Postage	35,293	20,200	10,549	9,949	9,506	(52.94)
5100	Consultants	847,314	1,007,479	1,165,009	701,433	958,971	(4.81)
5200	Conferences	369,391	733,724	746,598	496,794	593,361	(19.13)
5300	Memberships and Dues	19,872	66,200	60,849	32,774	45,234	(31.67)
5400	Insurance	-	2,875	2,000	-	1,750	(39.13)
5500	Utilities	36,522	15,913	29,838	29,516	18,080	13.62
5600	Rents, Leases, and Maintenance	1,742,893	2,489,451	2,364,983	1,472,735	2,841,417	14.14
5700	Legal, Election, and Audit	131,724	367,024	459,803	179,615	9,830	(97.32)
5800	Other	1,102,664	12,120,147	12,560,076	1,179,868	11,607,552	(4.23)
	Total Other Operating Expenses and Services	<u>4,311,566</u>	<u>16,844,189</u>	<u>17,436,227</u>	<u>4,119,369</u>	<u>16,096,176</u>	(4.44)
6000	Capital Outlay						
6200	Building Improvements	5,463,382	1,274,944	940,082	910,081	-	(100.00)
6300	Library Books and Materials	272,589	66,000	66,000	290,038	66,000	-
6400	Equipment	1,491,343	685,570	2,318,903	991,505	1,168,711	70.47
	Total Capital Outlay	<u>7,227,314</u>	<u>2,026,514</u>	<u>3,324,985</u>	<u>2,191,624</u>	<u>1,234,711</u>	(39.07)
	Total Expenditures	<u>29,724,090</u>	<u>43,463,679</u>	<u>48,619,991</u>	<u>25,614,629</u>	<u>42,249,244</u>	(2.79)
7000	Other Outgo						
7300	Interfund Transfers-Out	5,001,407	-	91,636	91,636	-	-
7400	Inter-Agency Pass Through	4,580,918	4,977,340	4,831,391	4,653,120	5,018,066	0.82
7500	Student Financial Aid	5,805,775	8,141,062	9,178,100	6,610,307	5,540,938	(31.94)
7600	Other Student Aid	576,822	590,937	1,267,026	379,142	728,388	23.26
	Total Other Outgo	<u>15,964,922</u>	<u>13,709,339</u>	<u>15,368,153</u>	<u>11,734,205</u>	<u>11,287,392</u>	(17.67)
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 45,689,012</u>	<u>\$ 57,173,018</u>	<u>\$ 64,018,824</u>	<u>\$ 38,162,772</u>	<u>\$ 53,905,331</u>	(5.72)

Notes: (1) Revenues for grant funds that carryover from prior years are included in the FY 2025-2026 Adopted Budget. Carryover funds total \$22,642,503

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
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:

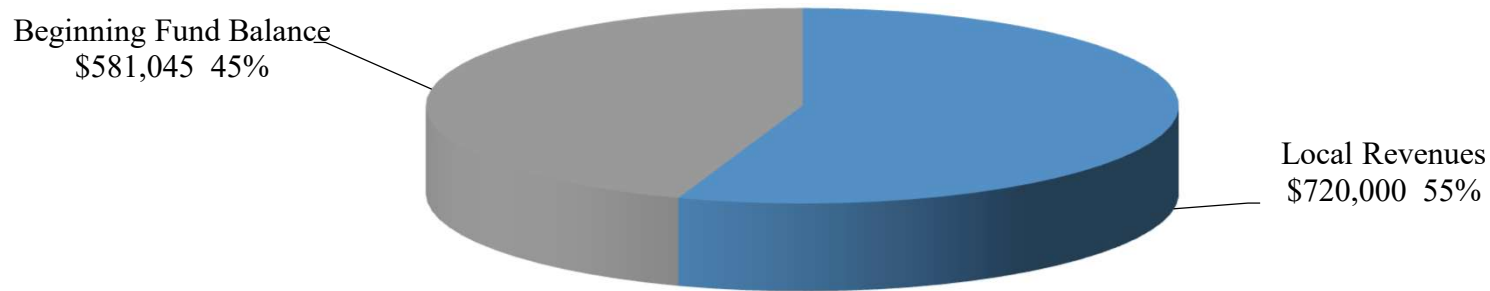
- Proceeds from sale of parking permits
- Collections from parking citations

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.

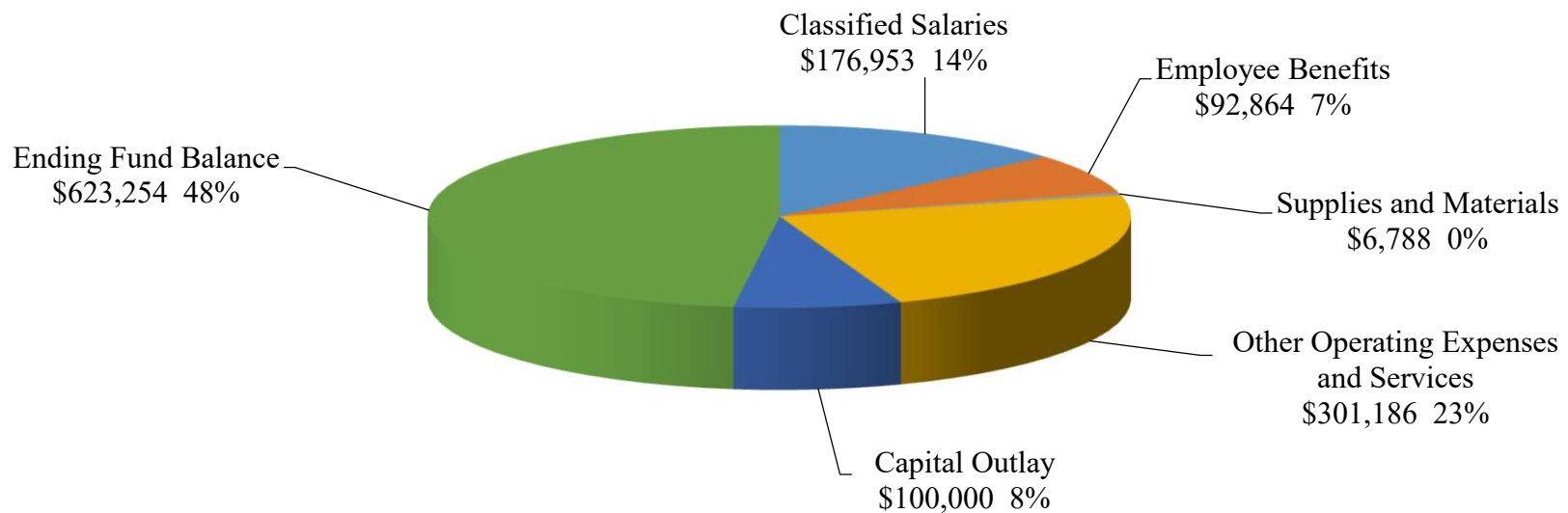
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Parking Fund 12 Revenues and Beginning Fund Balance: \$1,301,045



Parking Fund 12 Expenditures and Ending Fund Balance: \$1,301,045



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Parking Fund 12

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8800	Local Revenues						
8881	Parking Fees	\$ 360,831	\$ 600,000	\$ 600,000	\$ 458,880	\$ 600,000	-
8886	Parking Citations	62,156	120,000	120,000	64,432	120,000	-
	Total Local Revenues	422,987	720,000	720,000	523,312	720,000	-
	Beginning Fund Balance	767,245	646,219	646,219	646,219	581,045	(10.09)
	Total Revenues and Beginning Fund Balance	\$ 1,190,232	\$ 1,366,219	\$ 1,366,219	\$ 1,169,531	\$ 1,301,045	(4.77)

		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>							
2000	Classified Salaries	\$ 158,609	\$ 159,420	\$ 179,420	\$ 177,698	\$ 176,953	11.00
3000	Employee Benefits	74,105	86,223	86,223	79,997	92,864	7.70
4000	Supplies and Materials	655	4,974	7,974	7,396	6,788	36.47
5000	Other Operating Expenses and Services	309,834	303,000	324,000	323,395	301,186	(0.60)
6000	Capital Outlay	810	100,000	55,999	-	100,000	-
	Total Expenditures	544,013	653,617	653,616	588,486	677,791	3.70
	Ending Fund Balance	646,219	712,602	712,603	581,045	623,254	(12.54)
	Total Expenditures and Ending Fund Balance	\$ 1,190,232	\$ 1,366,219	\$ 1,366,219	\$ 1,169,531	\$ 1,301,045	(4.77)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
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.

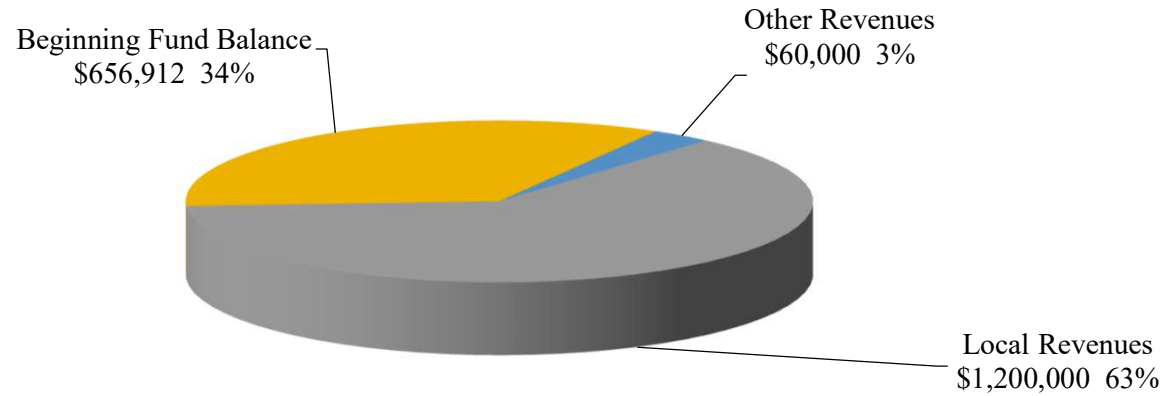
Examples of Health services allowable expenditures are to provide medical, dental, psychiatric, and nursing services. The Education Code further mandates all health service fees collected to be deposited in the fund designated by the California Community Colleges Budget and Accounting Manual.

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.

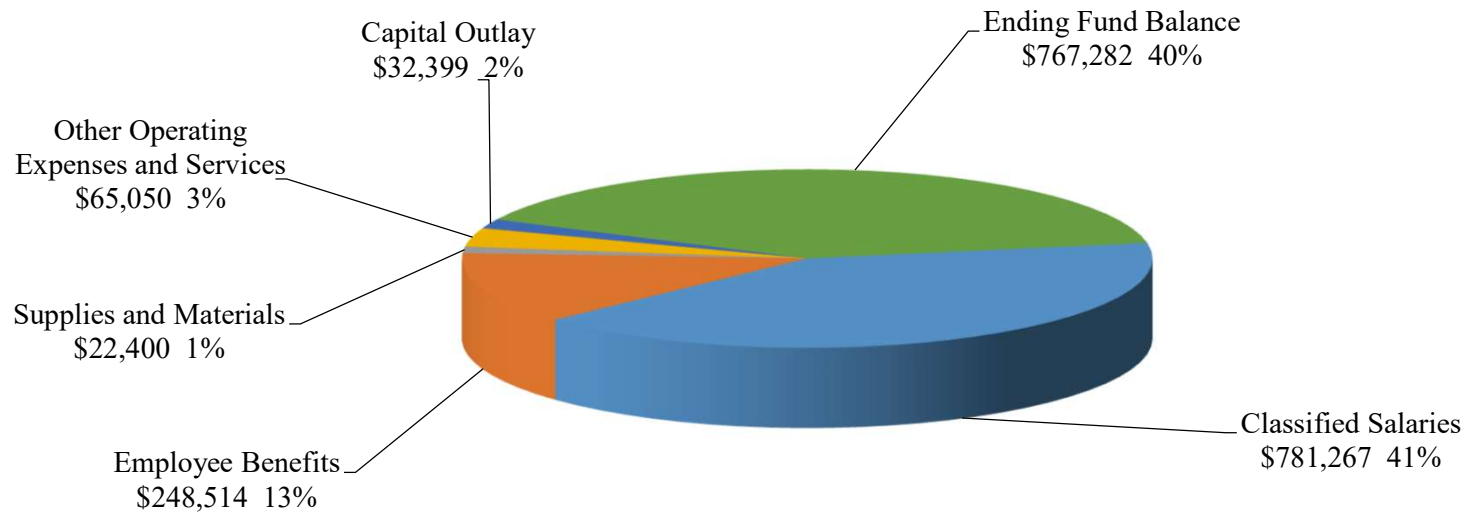
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Student Health Center Fund 12 Revenues and Beginning Fund Balance: \$1,916,912



Student Health Center Fund 12 Expenditures and Ending Fund Balance: \$1,916,912



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
Student Health Center Fund 12

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8876	Health Services Revenue	\$ 1,097,305	\$ 1,200,000	\$ 1,200,000	\$ 1,101,236	\$ 1,200,000	-
8894	Other Local Health Center Revenue	44,254	60,000	60,000	56,710	60,000	-
	Total Local Revenues	<u>1,141,559</u>	<u>1,260,000</u>	<u>1,260,000</u>	<u>1,157,946</u>	<u>1,260,000</u>	-
	Beginning Fund Balance	<u>480,657</u>	<u>668,675</u>	<u>668,676</u>	<u>668,676</u>	<u>656,912</u>	(1.76)
Total Revenues, Other Financing Sources, and Beginning Fund Balance		<u>\$ 1,622,216</u>	<u>\$ 1,928,675</u>	<u>\$ 1,928,676</u>	<u>\$ 1,826,622</u>	<u>\$ 1,916,912</u>	(0.61)
		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>							
2000	Classified Salaries	<u>\$ 649,150</u>	<u>\$ 751,355</u>	<u>\$ 767,355</u>	<u>\$ 766,454</u>	<u>\$ 781,267</u>	3.98
3000	Employee Benefits	<u>186,601</u>	<u>239,432</u>	<u>239,432</u>	<u>217,077</u>	<u>248,514</u>	3.79
4000	Supplies and Materials	<u>39,920</u>	<u>22,400</u>	<u>46,430</u>	<u>45,989</u>	<u>22,400</u>	-
5000	Other Operating Expenses and Services	<u>68,962</u>	<u>65,050</u>	<u>98,020</u>	<u>97,413</u>	<u>65,050</u>	-
6000	Capital Outlay	<u>8,908</u>	<u>32,399</u>	<u>43,400</u>	<u>42,777</u>	<u>32,399</u>	-
	Total Expenditures	<u>953,541</u>	<u>1,110,636</u>	<u>1,194,637</u>	<u>1,169,710</u>	<u>1,149,630</u>	3.51
	Ending Fund Balance	<u>668,675</u>	<u>818,039</u>	<u>734,039</u>	<u>656,912</u>	<u>767,282</u>	(6.20)
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 1,622,216</u>	<u>\$ 1,928,675</u>	<u>\$ 1,928,676</u>	<u>\$ 1,826,622</u>	<u>\$ 1,916,912</u>	(0.61)

Note: Change in 2024-2025 Revised Budget ending balance due to utilization of Ending Balance to fund one-time expenses.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
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.

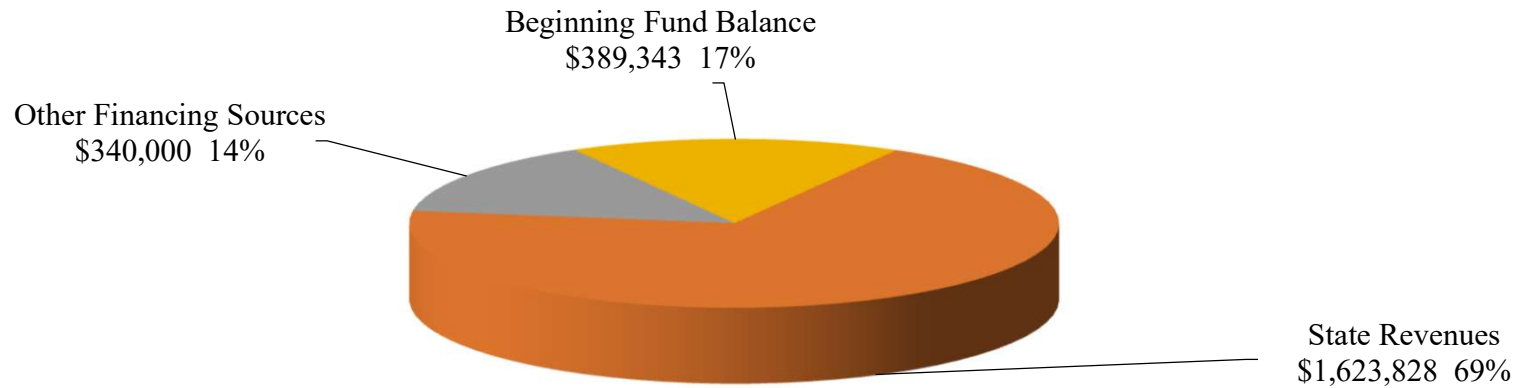
As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

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.

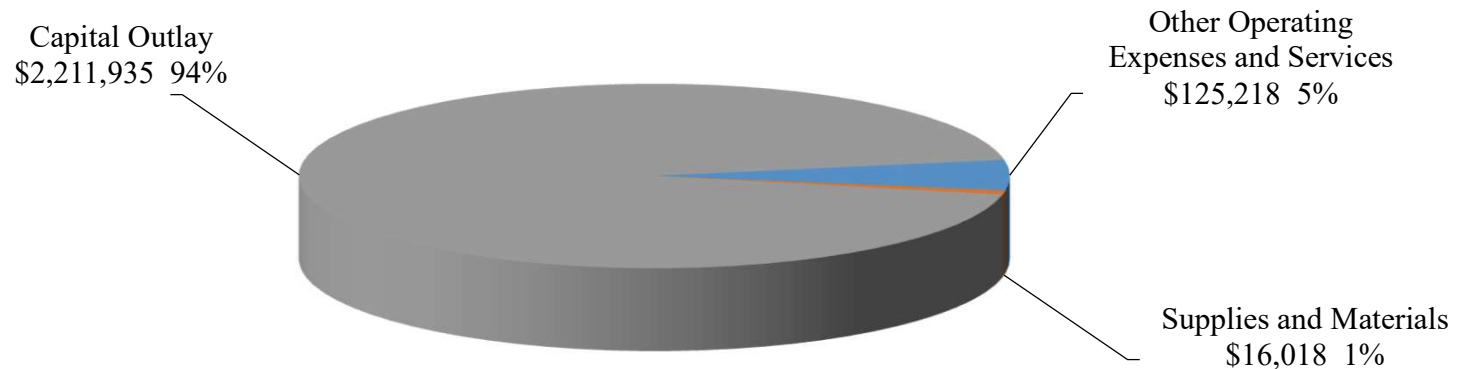
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Instructional Equipment Block Grant Fund 12 Revenues and Beginning Fund Balance: \$2,353,171



Instructional Equipment Block Grant Fund 12 Expenditures and Ending Fund Balance: \$2,353,171



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Instructional Equipment Block Grant Fund 12

<u>Revenues by Source</u>		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
8653	Instructional Improvement Grant	\$ 82,376	\$ 1,980,980	\$ 1,980,980	\$ 357,152	\$ 1,623,828	(18.03)
8999	Intrafund Transfers - In	357,892	340,000	340,000	340,000	340,000	-
Beginning Fund Balance		129,996	252,830	252,830	252,830	389,343	53.99
Total Revenues, Other Financing Sources, and Beginning Fund Balance		<u>\$ 570,264</u>	<u>\$ 2,573,810</u>	<u>\$ 2,573,810</u>	<u>\$ 949,982</u>	<u>\$ 2,353,171</u>	(8.57)

<u>Expenditures by Object</u>		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
4000	Supplies and Materials	\$ 4,096	\$ 16,018	\$ 24,098	\$ 22,623	\$ 16,018	-
5000	Other Operating Expenses and Services	49,677	125,218	142,255	46,166	125,218	-
6000	Capital Outlay	263,661	2,432,574	2,407,457	491,850	2,211,935	(9.07)
Total Expenditures		<u>317,434</u>	<u>2,573,810</u>	<u>2,573,810</u>	<u>560,639</u>	<u>2,353,171</u>	(8.57)
Ending Fund Balance		<u>252,830</u>	<u>-</u>	<u>-</u>	<u>389,343</u>	<u>-</u>	-
Total Expenditures and Ending Fund Balance		<u>\$ 570,264</u>	<u>\$ 2,573,810</u>	<u>\$ 2,573,810</u>	<u>\$ 949,982</u>	<u>\$ 2,353,171</u>	(8.57)

Note: FY 2025-2026 Adopted Budget includes one-time budgets using the Beginning Balance

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
CAFETERIA FUND 32

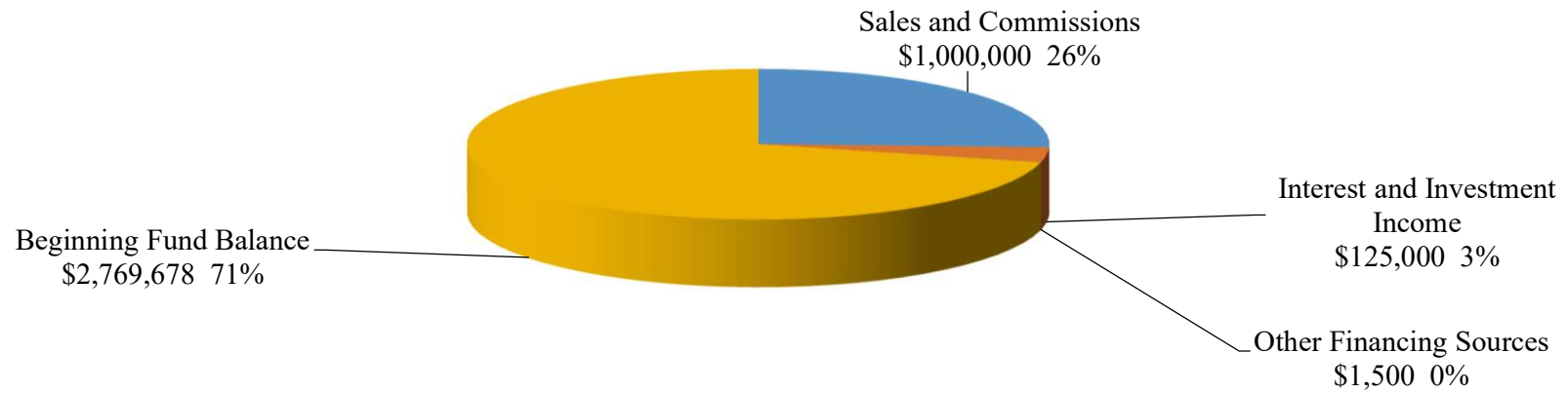
The Cafeteria Fund is a special revenue fund designated to receive all funds from the sale of food or for any other services performed by the Cafeteria. This Fund includes vending operations as that activity is an integral part of the District's food service.

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

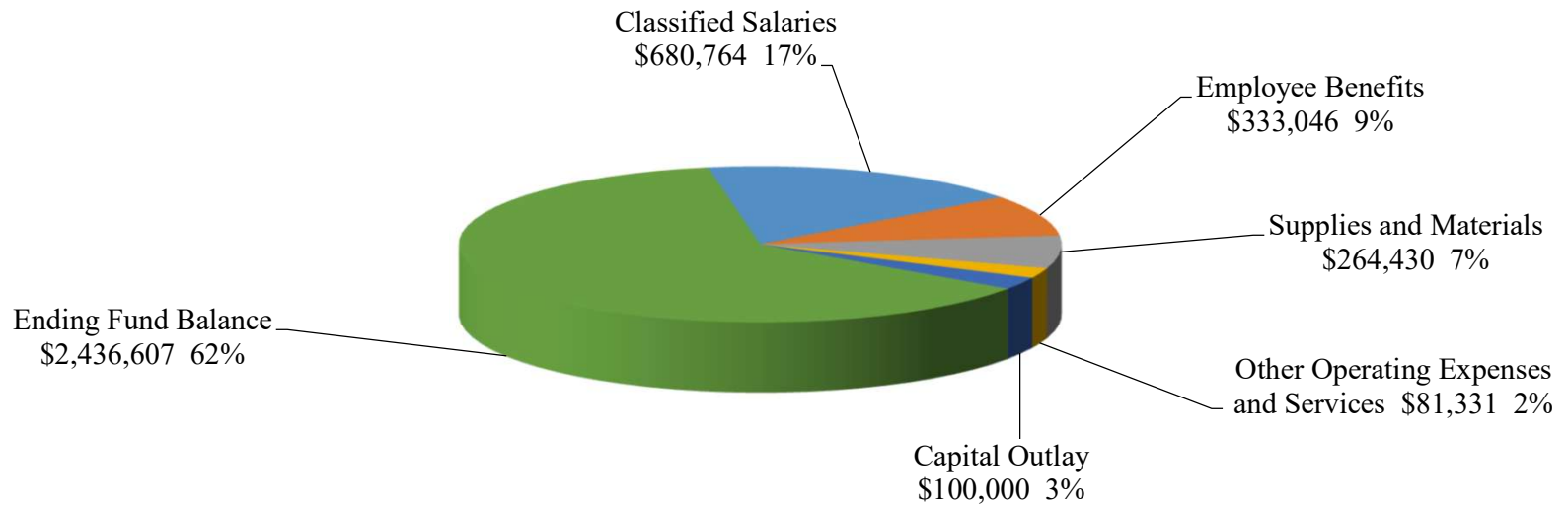
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Cafeteria Fund 32 Revenues and Beginning Fund Balance: \$3,896,178



Cafeteria Fund 32 Expenditures and Ending Fund Balance: \$3,896,178



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
Cafeteria Fund 32

<u>Revenues by Source</u>		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
8800	Local Revenues						
8840	Sales and Commissions	\$ 706,738	\$ 850,000	\$ 850,000	\$ 846,061	\$ 1,000,000	17.65
8860	Interest and Investment	134,449	100,000	170,000	171,087	125,000	25.00
8890	Other	1,843	1,500	1,500	3,490	1,500	-
	Total Local Revenues	843,030	951,500	1,021,500	1,020,638	1,126,500	18.39
	Total Revenues and Other Financing Sources	843,030	951,500	1,021,500	1,020,638	1,126,500	18.39
	Beginning Fund Balance	3,338,880	3,048,701	3,048,701	3,048,701	2,769,678	(9.15)
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 4,181,910	\$ 4,000,201	\$ 4,070,201	\$ 4,069,339	\$ 3,896,178	(2.60)

<u>Expenditures by Object</u>		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
2000	Classified Salaries	\$ 502,281	\$ 636,532	\$ 556,532	\$ 552,725	\$ 680,764	6.95
3000	Employee Benefits	223,624	293,709	287,709	248,527	333,046	13.39
4000	Supplies and Materials	299,275	264,430	370,430	369,835	264,430	-
5000	Other Operating Expenses and Services	110,468	81,331	131,331	128,574	81,331	-
6000	Capital Outlay	(2,439)	-	-	-	100,000	100.00
	Total Expenditures	1,133,209	1,276,002	1,346,002	1,299,661	1,459,571	14.39
	Ending Fund Balance	3,048,701	2,724,199	2,724,199	2,769,678	2,436,607	(10.56)
	Total Expenditures and Ending Fund Balance	\$ 4,181,910	\$ 4,000,201	\$ 4,070,201	\$ 4,069,339	\$ 3,896,178	(2.60)

Note: FY 2025-2026 Adopted Budget includes one-time cafeteria budget using the Beginning Balance

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
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.

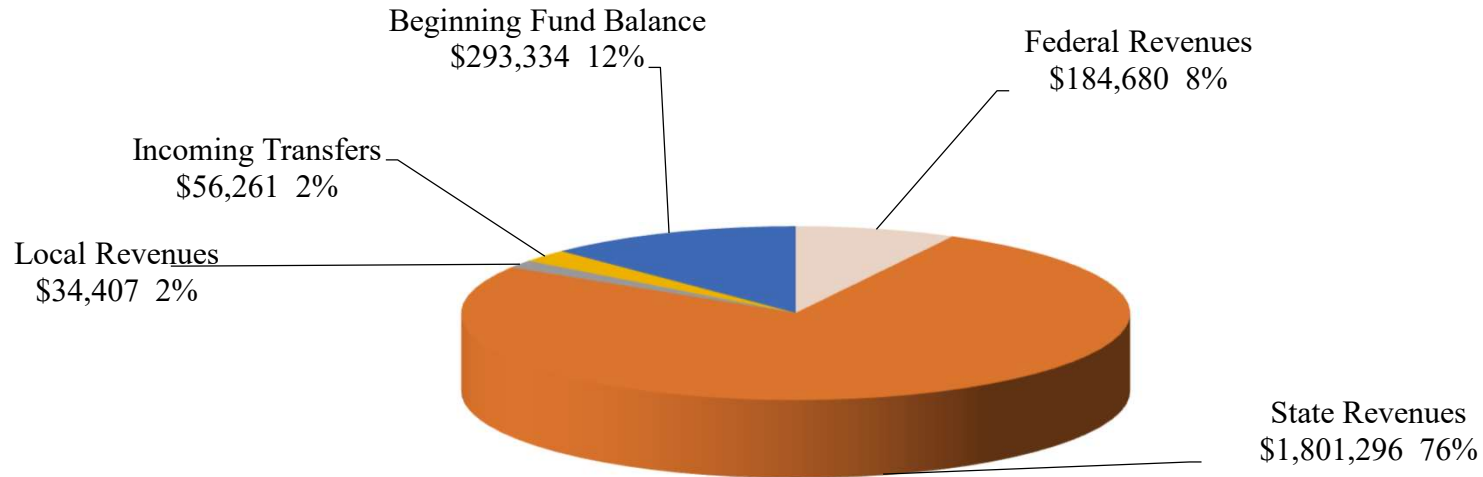
Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the District are accounted for in the General Fund Unrestricted.

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.

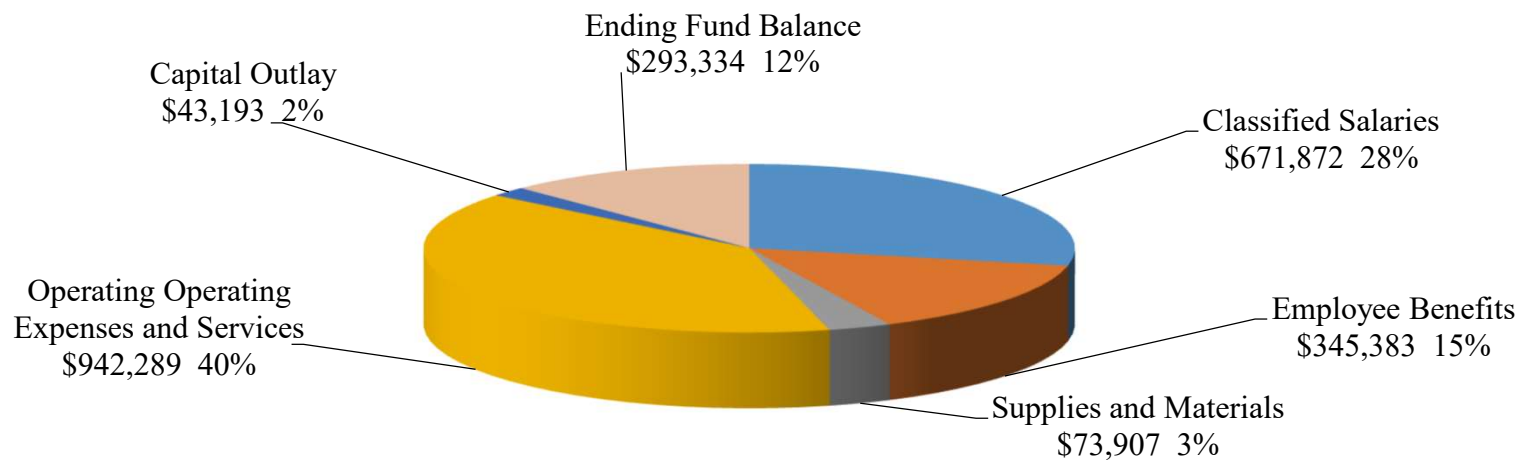
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Child Development Fund 33 Revenues and Beginning Fund Balance: \$2,369,978



Child Development Fund 33 Expenditures and Ending Fund Balance: \$2,369,978



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026

Child Development Fund 33

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8100	Federal Revenues	\$ 135,821	\$ 188,715	\$ 188,715	\$ 177,545	\$ 184,680	(2.14)
8600	State Revenues						
8623	Child Development Division Award	17,066	17,250	17,250	17,250	17,645	2.29
8650	California State Preschool	1,279,183	1,651,668	1,708,158	1,191,420	1,730,345	4.76
8690	Child and Adult Care Food Program	2,003	2,000	2,000	1,589	2,000	-
8699	Childcare Stipend	-	48,418	51,306	-	51,306	5.96
	Total State Revenues	1,298,252	1,719,336	1,778,714	1,210,259	1,801,296	4.77
8800	Local Revenues						
8871	Child Development Services	4,313	4,350	4,350	4,217	1,000	(77.01)
8899	Quality Enhancement	10,323	26,278	45,779	12,371	33,407	27.13
	Total Local Revenues	14,636	30,628	50,129	16,588	34,407	12.34
8900	Interfund Transfers - In	56,261	56,261	56,261	56,261	56,261	-
	Total Revenues and Other Financing Sources	1,504,970	1,994,940	2,073,819	1,460,653	2,076,644	4.10
	Beginning Fund Balance	183,519	183,519	183,519	183,519	293,334	59.84
	Total Revenues and Other Financing Sources	\$ 1,688,489	\$ 2,178,459	\$ 2,257,338	\$ 1,644,172	\$ 2,369,978	8.79

Note: FY 2024-2025 Actuals and FY 2025-2026 Adopted include child development contracts at Hold Harmless which provides the lessor of the contract amount or the facility expenses.

		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>							
1000	Academic Salaries	\$ 138,849	\$ -	\$ 131,976	\$ 131,974	\$ -	-
2000	Classified Salaries	763,310	768,268	733,081	731,906	671,872	(12.55)
3000	Employee Benefits	387,112	365,009	361,951	360,376	345,383	(5.38)
4000	Supplies and Materials	143,077	66,280	69,532	40,339	73,907	11.51
5000	Other Operating Expenses and Services	57,940	743,590	716,288	68,446	942,289	26.72
6000	Capital Outlay	14,682	51,793	60,991	17,797	43,193	(16.60)
	Total Expenditures	1,504,970	1,994,940	2,073,819	1,350,838	2,076,644	4.10
	Ending Fund Balance	183,519	183,519	183,519	293,334	293,334	59.84
	Total Expenditures and Ending Fund Balance	\$ 1,688,489	\$ 2,178,459	\$ 2,257,338	\$ 1,644,172	\$ 2,369,978	8.79

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
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

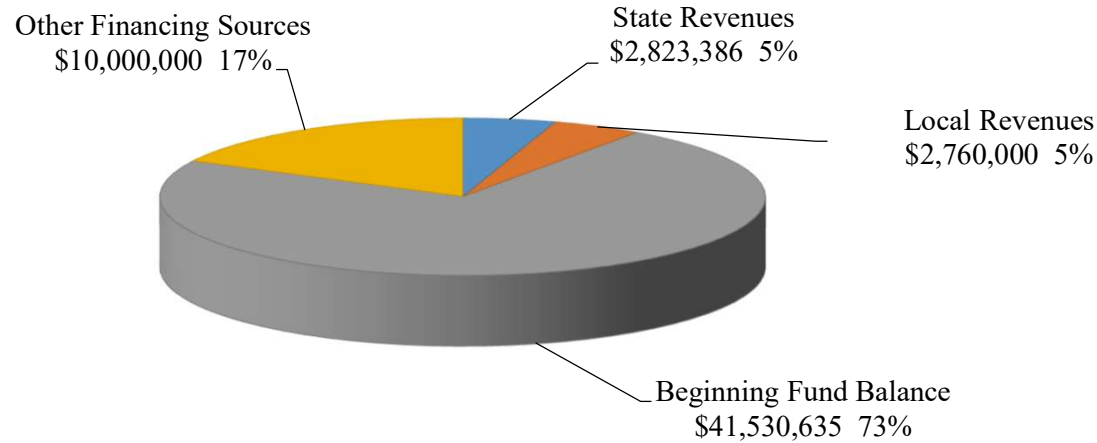
Expenditures that are recorded in the Capital Outlay Projects Fund include:

- 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

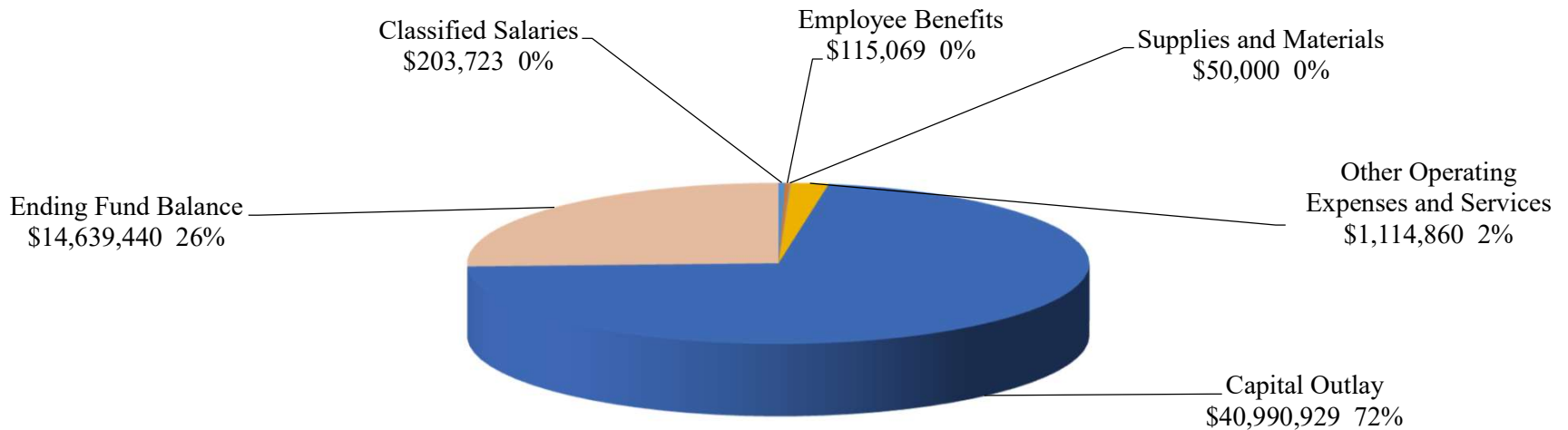
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Capital Outlay Projects Fund 41 Revenues and Beginning Fund Balance: \$57,114,021



Capital Outlay Projects Fund 41 Expenditures and Ending Fund Balance: \$57,114,021



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Capital Outlay Projects Fund 41

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8600	State Revenues						
8651	Community College Const. Act (Proposition 55)	\$ 12,609,227	\$ 1,255,610	\$ 1,255,610	\$ 5,246,592	\$ -	(100.00)
8652	Scheduled Maintenance & Block Grant	983,235	3,365,361	3,365,361	696,972	2,668,386	(20.71)
8690	Other State Revenue	-	155,000	155,000	-	155,000	-
	State Revenues	<u>13,592,462</u>	<u>4,775,971</u>	<u>4,775,971</u>	<u>5,943,564</u>	<u>2,823,386</u>	<u>(40.88)</u>
8800	Local Revenues						
8860	Interest and Investment	1,318,738	1,000,000	1,000,000	2,109,578	1,200,000	20.00
8880	Capital Outlay Fee	158,084	160,000	160,000	146,467	160,000	-
8890	Redevelopment	1,582,389	1,400,000	1,400,000	1,691,940	1,400,000	-
	Total Local Revenues	<u>3,059,211</u>	<u>2,560,000</u>	<u>2,560,000</u>	<u>3,947,985</u>	<u>2,760,000</u>	<u>7.81</u>
8900	Interfund Transfers - In	10,001,519	10,000,000	10,000,000	10,000,000	10,000,000	-
	Total Revenues and Other Financing Sources	<u>26,653,192</u>	<u>17,335,971</u>	<u>17,335,971</u>	<u>19,891,549</u>	<u>15,583,386</u>	<u>(10.11)</u>
	Beginning Fund Balance	18,692,185	29,693,812	29,693,812	29,693,812	41,530,635	39.86
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 45,345,377</u>	<u>\$ 47,029,783</u>	<u>\$ 47,029,783</u>	<u>\$ 49,585,361</u>	<u>\$ 57,114,021</u>	<u>21.44</u>

		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>							
2000	Classified Salaries	\$ 233,034	\$ 190,531	\$ 203,379	\$ 201,396	\$ 203,723	6.92
3000	Employee Benefits	<u>105,629</u>	<u>104,395</u>	<u>104,395</u>	<u>100,568</u>	<u>115,069</u>	<u>10.22</u>
4000	Supplies and Materials	<u>40,063</u>	<u>50,000</u>	<u>62,175</u>	<u>12,174</u>	<u>50,000</u>	<u>-</u>
5000	Other Operating Expenses and Services	<u>1,053,769</u>	<u>865,000</u>	<u>1,306,918</u>	<u>1,196,154</u>	<u>1,114,860</u>	<u>28.89</u>
6000	Capital Outlay	<u>14,219,070</u>	<u>41,125,422</u>	<u>40,658,481</u>	<u>6,544,434</u>	<u>40,990,929</u>	<u>(0.33)</u>
	Total Expenditures	<u>15,651,565</u>	<u>42,335,348</u>	<u>42,335,348</u>	<u>8,054,726</u>	<u>42,474,581</u>	<u>0.33</u>
	Ending Fund Balance	<u>29,693,812</u>	<u>4,694,435</u>	<u>4,694,435</u>	<u>41,530,635</u>	<u>14,639,440</u>	<u>>200</u>
	Total Expenditures and Ending Fund Balance	<u>\$ 45,345,377</u>	<u>\$ 47,029,783</u>	<u>\$ 47,029,783</u>	<u>\$ 49,585,361</u>	<u>\$ 57,114,021</u>	<u>21.44</u>

Note: FY 2025-2026 Adopted Budget includes one-time budgets using the Beginning Balance
Capital Outlay by Projects is provided in detail on page 55

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
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.

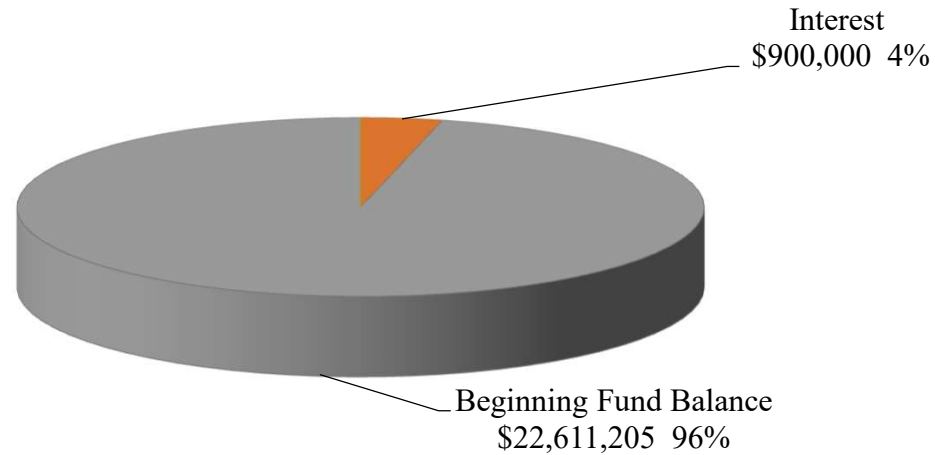
General Obligation Bonds, Series B was issued on February 14, 2018 in the amount of \$120,000,000.

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

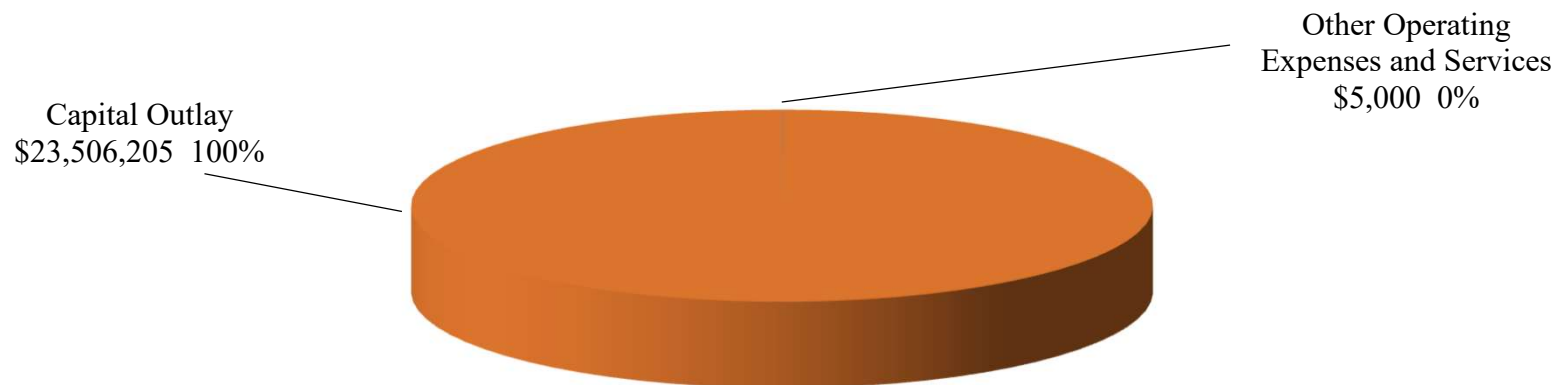
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Bond Projects Fund 43 Revenues and Beginning Fund Balance: \$23,511,205



Bond Projects Fund 43 Expenditures and Ending Fund Balance: \$23,511,205



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
Bond Projects Fund 43

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8860	Interest	\$ 1,860,773	\$ 900,000	\$ 900,000	\$ 1,171,989	\$ 900,000	-
Beginning Fund Balance		35,320,904	19,940,943	19,940,943	19,940,943	22,611,205	13.39
Total Revenues and Beginning Fund Balance		<u>\$ 37,181,677</u>	<u>\$ 20,840,943</u>	<u>\$ 20,840,943</u>	<u>\$ 21,112,932</u>	<u>\$ 23,511,205</u>	12.81
		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>							
4000	Supplies	\$ -	\$ -	\$ 5,274	\$ 5,273	\$ -	-
5000	Other Operating Expenses and Services	79,695	50,950	50,950	(52,845)	5,000	(90.19)
6000	Capital Outlay	17,161,039	20,789,993	20,784,719	(1,450,701)	23,506,205	13.06
Total Expenditures		<u>17,240,734</u>	<u>20,840,943</u>	<u>20,840,943</u>	<u>(1,498,273)</u>	<u>23,511,205</u>	12.81
Ending Fund Balance		<u>19,940,943</u>	<u>-</u>	<u>-</u>	<u>22,611,205</u>	<u>-</u>	-
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 37,181,677</u>	<u>\$ 20,840,943</u>	<u>\$ 20,840,943</u>	<u>\$ 21,112,932</u>	<u>\$ 23,511,205</u>	12.81

Note: Negative 2024-2025 Actual Expenditures due to transfer of prior year expenditures from Bond Fund to Capital Outlay Fund
Bond Fund by Projects is provided in detail on page 56

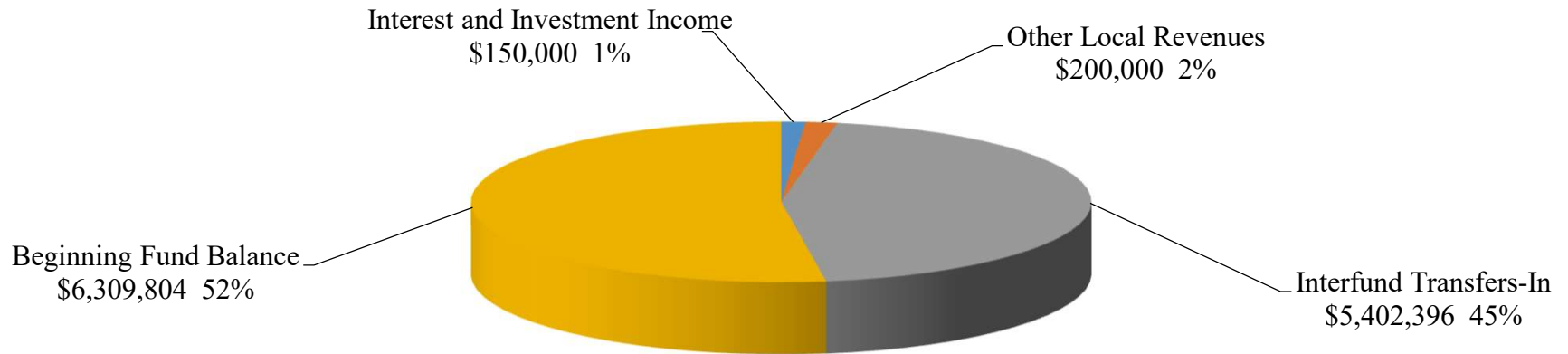
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
SELF-INSURANCE FUND 61

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.

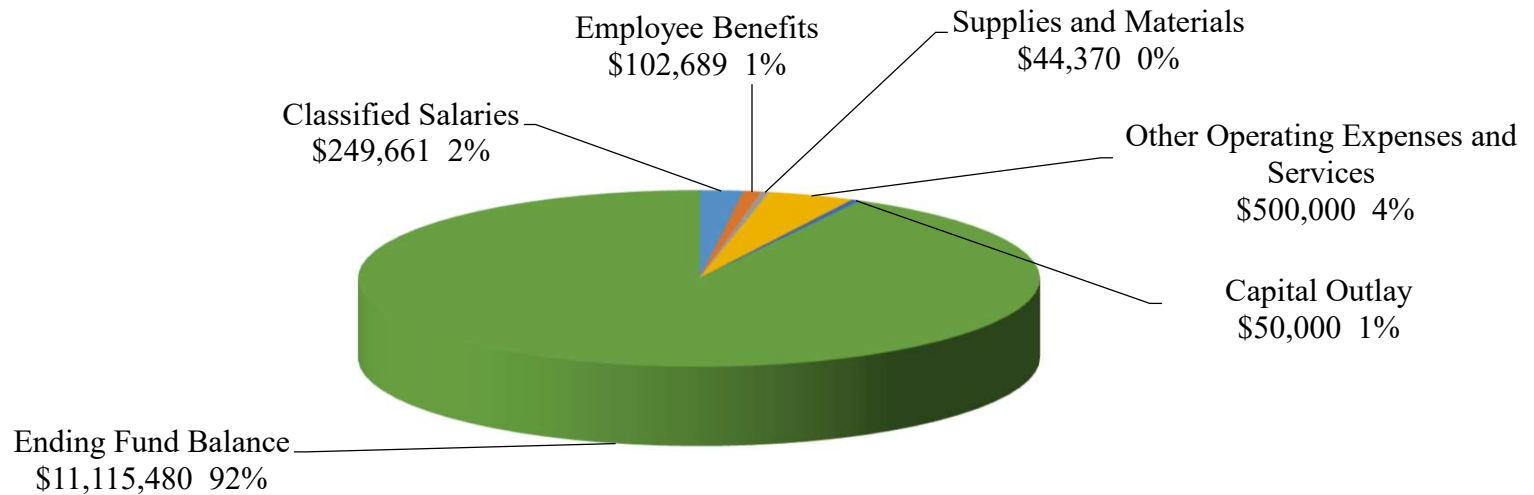
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Self-Insurance Fund 61 Revenues and Beginning Fund Balance: \$12,062,200



Self-Insurance Fund 61 Expenditures and Ending Fund Balance: \$12,062,200



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Self-Insurance Fund 61

<u>Revenues by Source</u>		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
8800	Local Revenues						
	8860 Interest and Investment	\$ 80,736	\$ 50,000	\$ 240,000	\$ 238,772	\$ 150,000	200.00
	8890 Other Local	192,019	85,000	200,000	199,077	200,000	135.29
	Total Local Revenues	272,755	135,000	440,000	437,849	350,000	159.26
8900	Interfund Transfers - In	577,148	5,135,617	5,135,617	5,135,617	5,402,396	5.19
	Total Revenues and Other Financing Sources	849,903	5,270,617	5,575,617	5,573,466	5,752,396	9.14
Beginning Fund Balance		926,662	1,561,533	1,561,533	1,561,533	6,309,804	>200
Total Revenues, Other Financing Services, and Beginning Fund Balance		\$ 1,776,565	\$ 6,832,150	\$ 7,137,150	\$ 7,134,999	\$ 12,062,200	76.55

<u>Expenditures by Object</u>		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
1000	Academic Salaries	\$ 30,223	\$ -	\$ -	\$ -	\$ -	-
2000	Classified Salaries	204,864	228,208	243,208	238,852	249,661	9.40
3000	Employee Benefits	73,773	86,005	86,005	74,460	102,689	19.40
4000	Supplies and Materials	340	44,370	44,370	14,534	44,370	-
5000	Other Operating Expenses and Services	(125,315)	310,630	600,630	479,333	500,000	60.96
6000	Capital Outlay	31,147	50,000	50,000	18,016	50,000	-
	Total Expenditures	215,032	719,213	1,024,213	825,195	946,720	31.63
Ending Fund Balance		1,561,533	6,112,937	6,112,937	6,309,804	11,115,480	81.84
Total Expenditures and Ending Fund Balance		\$ 1,776,565	\$ 6,832,150	\$ 7,137,150	\$ 7,134,999	\$ 12,062,200	76.55

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
STUDENT GOVERNMENT ASSOCIATION FUND 71

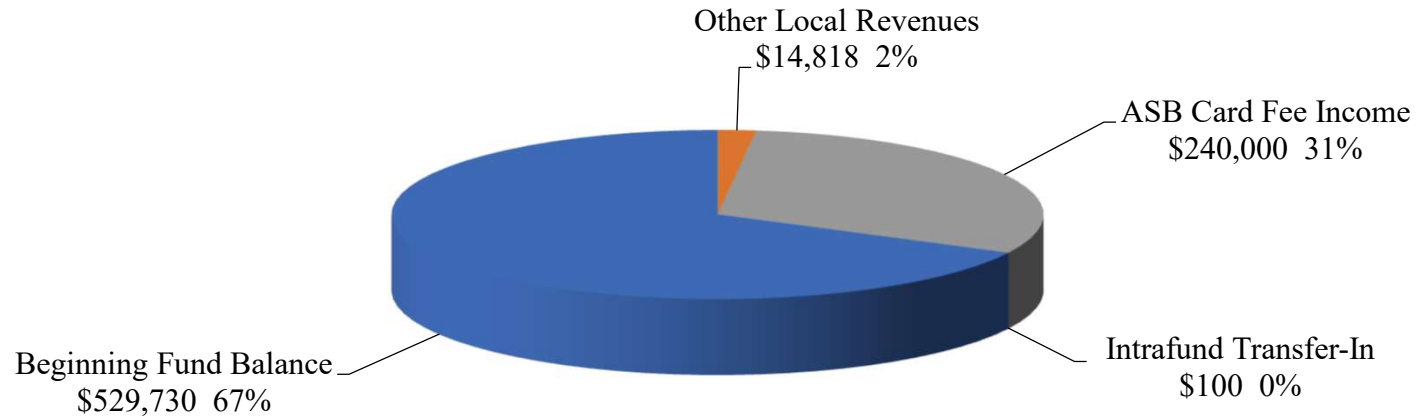
The Student Government Association Fund is a trust fund designated to account for the funds held in trust by the District for student body organizations established pursuant to Education Code Section 76060. This Fund is used for raising and expending money to promote the general welfare, morale, and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

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

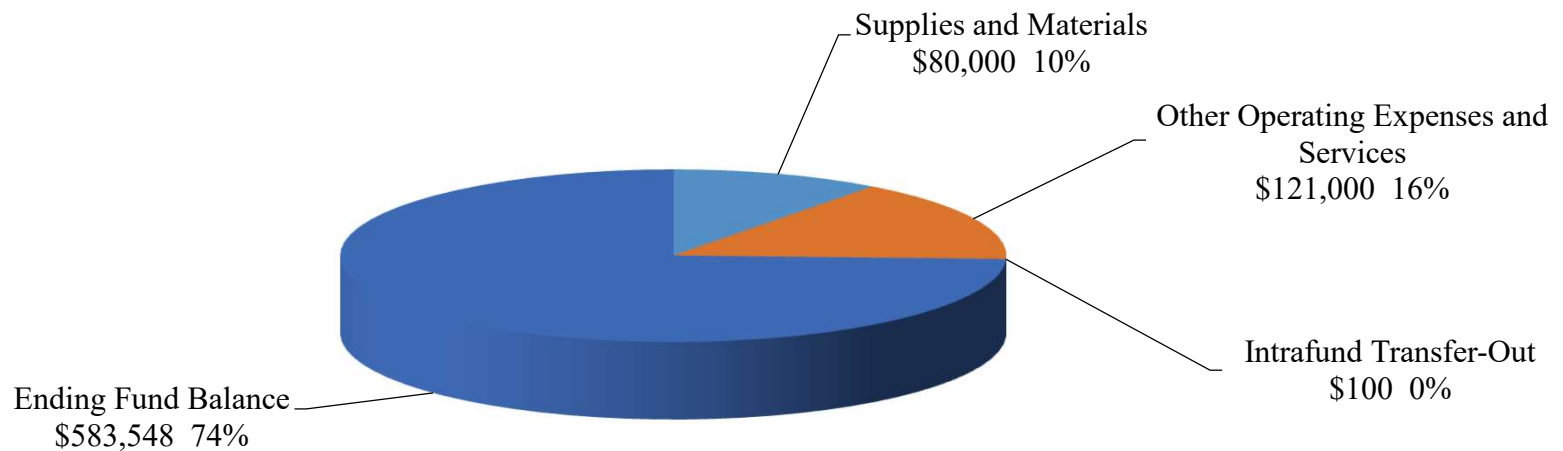
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Student Government Association Fund 71 Revenues and Beginning Fund Balance: \$784,648



Student Government Association Fund 71 Expenditures and Ending Fund Balance: \$784,648



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Student Government Association Fund 71

	2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>						
8800 Local Revenues						
8827 Other Income	\$ -	\$ -	\$ -	\$ 4,732	\$ 4,732	100.00
8832 Commissions	429	500	500	325	325	(35.00)
8841 Ticket Sales	6,689	7,000	7,000	12,081	9,000	28.57
8842 Advertising Sales	-	100	100	-	-	(100.00)
8849 Miscellaneous Sales	2,250	500	500	-	500	-
8857 Membership Fee	15,210	17,000	17,000	180	200	(98.82)
8861 Interest	55	60	60	61	61	1.67
8887 SGA Card Fee	231,453	256,000	256,000	212,454	240,000	(6.25)
Total Local Revenues	256,086	281,160	281,160	229,833	254,818	(9.37)
8900 Other Financing Sources						
8999 Intrafund Transfers-In	100	100	100	-	100	-
Total Other Financing Sources	100	100	100	-	100	-
Total Revenues and Other Financing Sources	256,186	281,260	281,260	229,833	254,918	(9.37)
Beginning Fund Balance	426,460	507,805	508,302	508,302	529,730	4.32
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 682,646	\$ 789,065	\$ 789,562	\$ 738,135	\$ 784,648	(0.56)

	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>						
2000 Salaries	\$ 646	\$ 650	\$ -	\$ -	\$ -	(100.00)
3000 Benefits	59	60	-	-	-	(100.00)
4000 Supplies and Materials	84,440	86,000	75,829	75,829	80,000	(6.98)
5000 Other Operating Expenses and Services	89,596	95,000	105,881	120,806	121,000	27.37
7000 Other Outgo						
7301 Intrafund Transfers-Out	100	100	100	11,770	100	-
Total Expenditures	174,841	181,810	181,810	208,405	201,100	10.61
Ending Fund Balance	507,805	607,255	607,752	529,730	583,548	(3.90)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 682,646	\$ 789,065	\$ 789,562	\$ 738,135	\$ 784,648	(0.56)

Note: Change in FY 2024-2025 Beginning Fund Balance due to adjustments after FY 2023-2024 Year-End closing

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
STUDENT REPRESENTATION FEE FUND 72

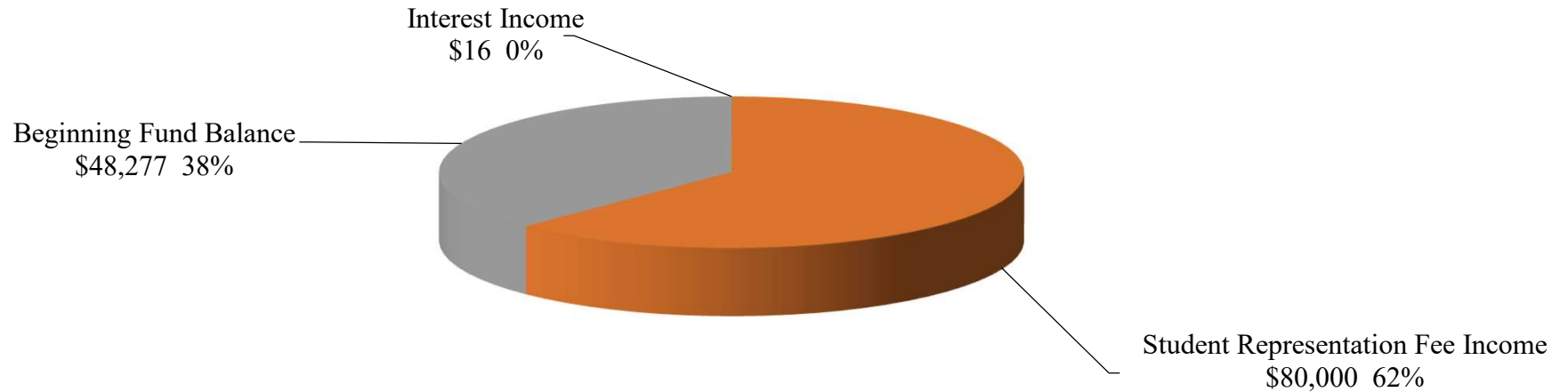
The Student Representation Fee Fund is a trust fund designated to account for funds collected pursuant to Education Code Section 76060.5 that provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The fee is to be expended 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.

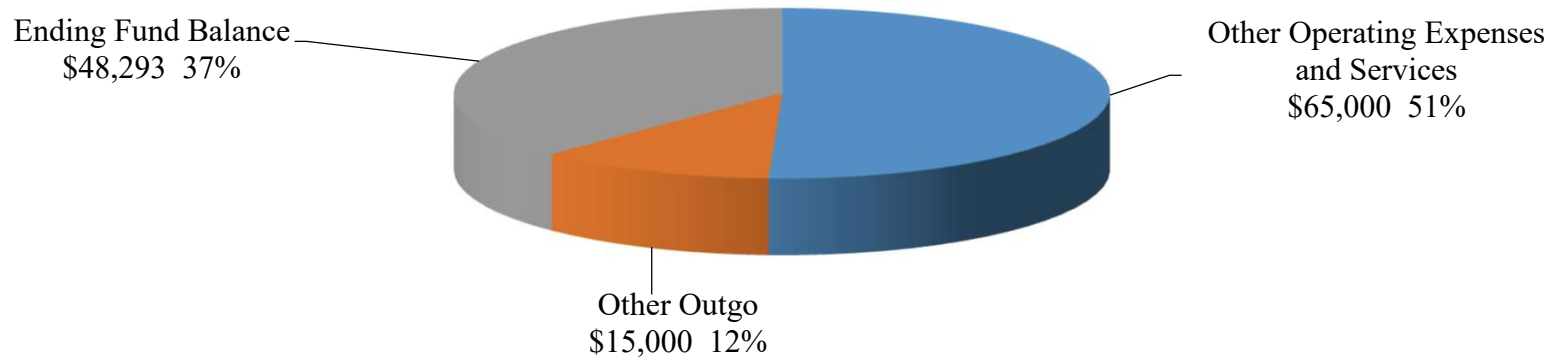
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Student Representation Fee Fund 72 Revenues and Beginning Fund Balance: \$128,293



Student Representation Fee Fund 72 Expenditures and Ending Fund Balance: \$128,293



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Student Representation Fee Fund 72

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Revenues	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Revenues by Source</u>							
8860	Interest Income	\$ 14	\$ 16	\$ 16	\$ 13	\$ 16	-
8884	Student Representation Fee	77,710	80,000	80,000	72,834	80,000	-
	Total Local Revenues	77,724	80,016	80,016	72,847	80,016	-
Beginning Fund Balance		97,084	81,023	80,500	80,500	48,277	(40.42)
Total Revenues and Beginning Fund Balance		\$ 174,808	\$ 161,039	\$ 160,516	\$ 153,347	\$ 128,293	(20.33)

		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
<u>Expenditures by Object</u>							
4000	Supplies and Materials	\$ 2,841	\$ -	\$ -	\$ -	\$ -	-
5000	Other Operating Expenses and Services	90,944	67,900	66,933	66,933	65,000	(4.27)
7000	Other Outgo						
7510	Student Financial Scholarship Expense	-	5,000	5,967	38,137	15,000	200.00
	Total Expenditures	93,785	72,900	72,900	105,070	80,000	9.74
Ending Fund Balance		81,023	88,139	87,616	48,277	48,293	(45.21)
Total Expenditures and Ending Fund Balance		\$ 174,808	\$ 161,039	\$ 160,516	\$ 153,347	\$ 128,293	(20.33)

Note: Change in FY 2024-2025 Beginning Fund Balance due to adjustments after FY 2023-2024 Year-End closing

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
STUDENT FINANCIAL AID FUND 74

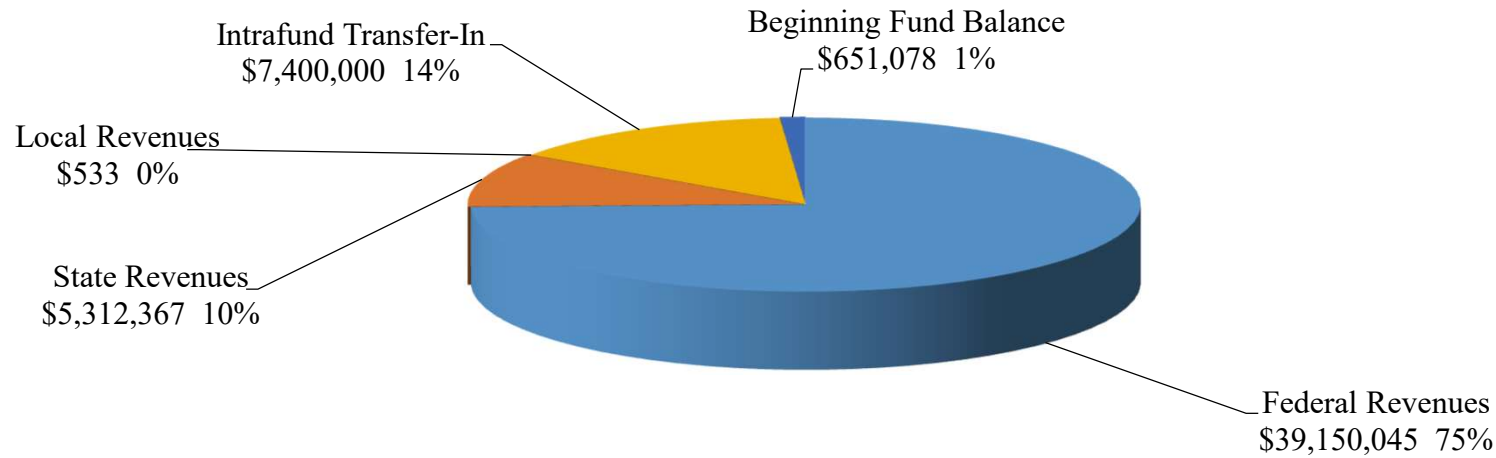
The Student Financial Aid Fund is a trust fund used to account for the deposit and direct payment of government-funded student financial aid, including grants or other funds intended for similar purposes, and the required district matching share of payments to students.

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.

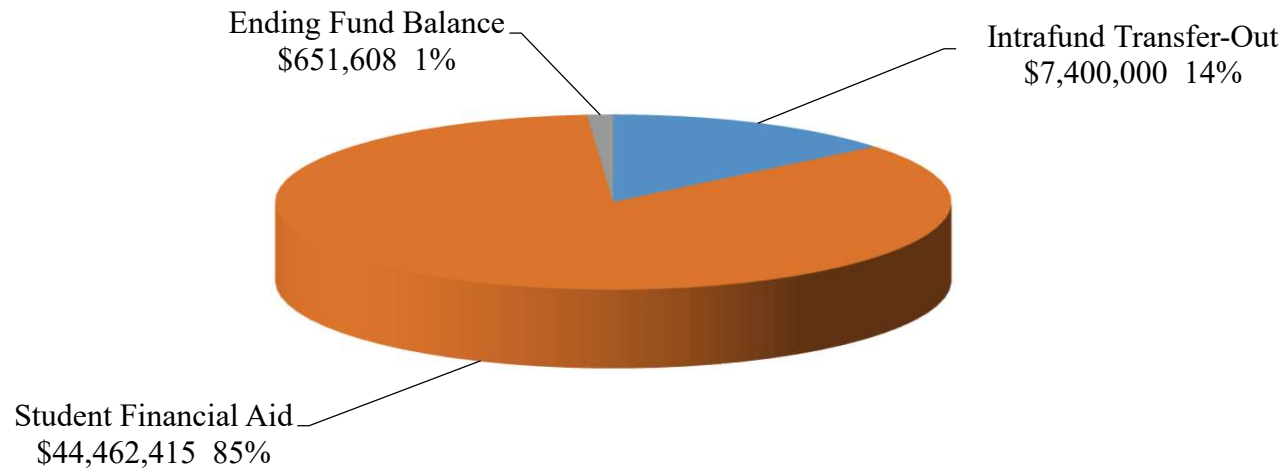
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Student Financial Aid Fund 74 Revenues and Beginning Fund Balance: \$52,514,023



Student Financial Aid Fund 74 Expenditures and Ending Fund Balance: \$52,514,023



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Student Financial Aid Fund 74

		2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	%
		Actual	Adopted	Revised	Actual	Adopted	Budget Change
		Revenues	Budget	Budget	Revenues	Budget	Adopt/Adopt
<u>Revenues by Source</u>							
8100	Federal Revenues						
8151	PELL Grant	\$ 28,703,494	\$ 29,277,564	\$ 29,277,564	\$ 37,262,418	\$ 38,007,666	29.82
8151	Direct Subsidized Loan	651,020	664,040	664,040	968,817	-	(100.00)
8151	Direct Unsubsidized Loan	794,273	810,158	810,158	1,220,770	-	(100.00)
8152	FSEOG	856,800	783,467	783,467	885,850	845,622	7.93
8154	CH31 Veterans Admin	41,043	41,864	41,864	46,150	47,073	12.44
8159	GI Bill Chapter 33 Veterans Program	220,708	225,122	225,122	244,788	249,684	10.91
	Total Federal Revenues	31,267,338	31,802,215	31,802,215	40,628,793	39,150,045	23.10
8600	State Revenues						
8622	CHAFEE	86,500	88,230	88,230	105,000	107,100	21.39
8640	CAL Grant A	213,000	217,260	217,260	270,000	275,400	26.76
8640	CAL Grant B	3,407,589	3,475,741	3,475,741	4,577,289	4,668,835	34.33
8641	CAL Grant C	7,829	7,986	7,986	251,071	256,092	>200
8642	State Rehab	9,163	9,346	9,346	4,843	4,940	(47.14)
	Total State Revenues	3,724,081	3,798,563	3,798,563	5,208,203	5,312,367	39.85
8800	Local Revenues						
8861	Interest	40	40	40	33	33	(17.50)
8890	Other Local	373	500	500	328,126	500	-
	Total Local Revenues	413	540	540	328,159	533	(1.30)
8900	Intrafund Transfers-In	6,959,097	7,098,279	7,098,279	7,383,787	7,400,000	4.25
	Total Revenues	41,950,929	42,699,597	42,699,597	53,548,942	51,862,945	21.46
	Beginning Fund Balance	350,905	322,920	322,920	322,920	651,078	101.62
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 42,301,834	\$ 43,022,517	\$ 43,022,517	\$ 53,871,862	\$ 52,514,023	22.06

		2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	%
		Actual	Adopted	Revised	Actual	Adopted	Budget Change
		Expenditures	Budget	Budget	Expenditures	Budget	Adopt/Adopt
<u>Expenditures by Object</u>							
7300	Intrafund Transfers-Out	\$ 6,959,097	\$ 7,098,279	\$ 7,098,279	\$ 7,383,787	\$ 7,400,000	4.25
7500	Student Financial Aid						
7520	Student Financial Grant	35,162,090	35,670,318	35,670,318	45,998,907	44,624,325	25.10
7599	Prior Year Adjustments	(142,273)	(69,000)	(69,000)	(161,910)	(161,910)	134.65
	Total Student Financial Aid	35,019,817	35,601,318	35,601,318	45,836,997	44,462,415	24.89
	Total Expenditures	41,978,914	42,699,597	42,699,597	53,220,784	51,862,415	21.46
	Total Ending Fund Balance	322,920	322,920	322,920	651,078	651,608	101.79
	Total Expenditures and Ending Fund Balance	\$ 42,301,834	\$ 43,022,517	\$ 43,022,517	\$ 53,871,862	\$ 52,514,023	22.06

Note: The \$332k increase in the ending balance is the offset for the projected unfunded student receivable, which will be reversed next year and adjusted based on actual student receivables.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
FOUNDATION FUND 79

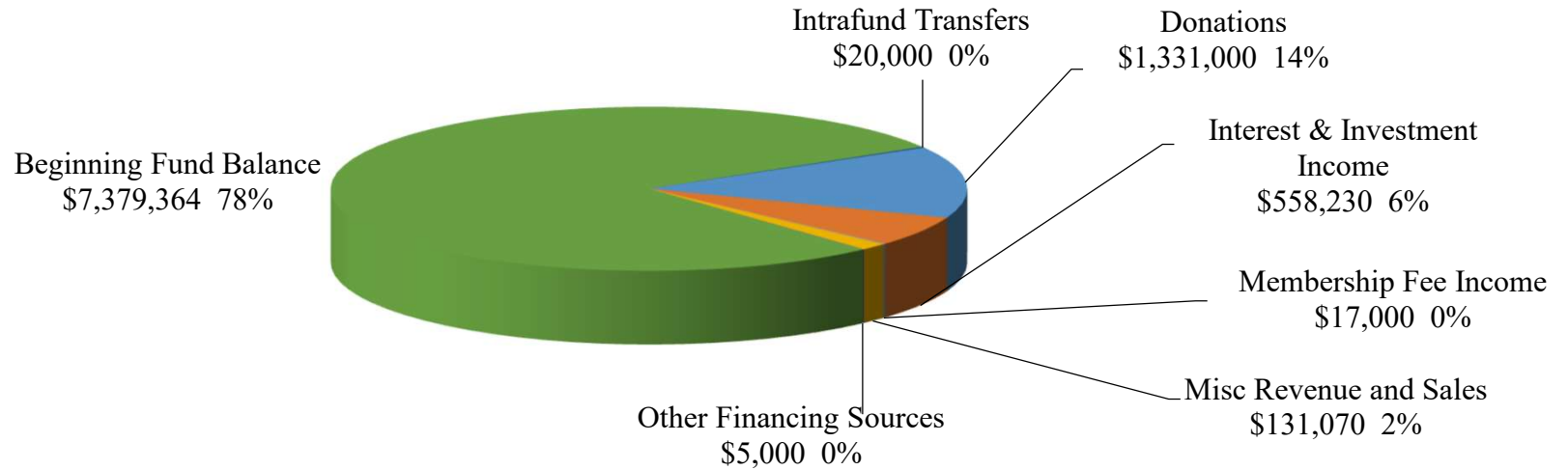
The Foundation Fund is an agency fund that is used to account for the activities of organizations known as “foundations”. The Foundation Fund provides support to students, district programs, and facilities in the form of scholarships, special funding for equipment, and other program needs.

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

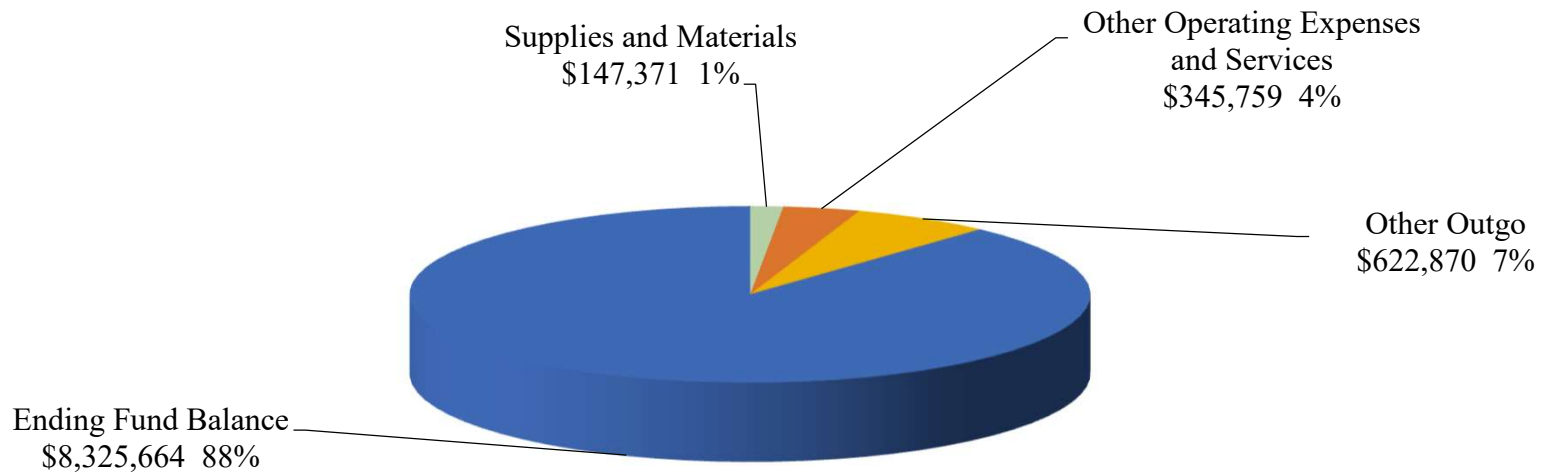
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Foundation Fund 79 Revenues and Beginning Fund Balance: \$9,441,664



Foundation Fund 79 Expenditures and Ending Fund Balance: \$9,441,664



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Foundation Fund 79

		2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	%
		Actual	Adopted	Revised	Actual	Adopted	Budget Change
		Revenues	Budget	Budget	Revenues	Budget	Adopt/Adopt
<u>Revenues by Source</u>							
8800	Local Revenues						
8820	In-Kind Donations	\$ 4,691	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	-
8821	Donations	1,969,571	1,300,000	1,300,000	1,325,866	1,326,000	2.00
8827	Other Income	(14,995)	25,000	25,000	-	5,000	(80.00)
8828	Sponsorship	450	500	500	1,000	500	-
8832	Commissions Revenue	60	70	70	-	70	-
8841	Ticket Sales	49,389	50,000	50,000	47,036	50,000	-
8842	Advertising Sales	3,735	4,500	4,500	1,350	4,500	-
8845	Concession Sales	1,948	2,000	2,000	232	2,000	-
8849	Miscellaneous Sales	-	100	100	-	-	(100.00)
8856	Entry Fee Income	9,125	9,500	9,500	7,140	8,000	(15.79)
8857	Membership Fee	4,782	5,000	5,000	16,790	17,000	>200
8859	Annual Management Fees	63,838	65,000	65,000	65,814	66,000	1.54
8861	Interest	195	230	230	229	230	-
8862	Investment Interest	90,075	92,000	92,000	107,362	108,000	17.39
8864	Investment Gains/Losses	399,516	400,000	400,000	448,106	450,000	12.50
	Total Local Revenues	<u>2,582,380</u>	<u>1,958,900</u>	<u>1,958,900</u>	<u>2,020,925</u>	<u>2,042,300</u>	4.26
8999	Intrafund Transfers-In	110,102	20,000	20,000	127,770	20,000	-
	Total Revenues and Other Financing Sources	<u>2,692,482</u>	<u>1,978,900</u>	<u>1,978,900</u>	<u>2,148,695</u>	<u>2,062,300</u>	4.21
Beginning Fund Balance		<u>5,483,977</u>	<u>6,699,711</u>	<u>6,699,711</u>	<u>6,699,711</u>	<u>7,379,364</u>	10.14
Total Revenues, Other Financing Sources, and Beginning Fund Balance		<u>\$ 8,176,459</u>	<u>\$ 8,678,611</u>	<u>\$ 8,678,611</u>	<u>\$ 8,848,406</u>	<u>\$ 9,441,664</u>	8.79

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Foundation Fund 79

<u>Expenditures by Object</u>		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	% Budget Change Adopt/Adopt
4000	Supplies and Materials	\$ 124,318	\$ 126,000	\$ 122,680	\$ 122,680	\$ 147,371	16.96
5000	Other Operating Expenses and Services	560,718	315,000	281,368	281,368	345,759	9.76
6000	Capital Outlay	-	-	6,986	6,986	-	-
7000	Other Outgo						
7300	Intrafund Transfers - Out	110,102	20,000	117,000	116,000	20,000	-
7510	Student Financial Scholarship	681,610	700,000	632,966	942,008	602,870	(13.88)
	Total Other Outgo	791,712	720,000	749,966	1,058,008	622,870	(13.49)
	Total Expenditures	1,476,748	1,161,000	1,161,000	1,469,042	1,116,000	(3.88)
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	5,461,787	6,279,687	6,279,687	6,128,670	7,087,740	12.87
	Total Ending Fund Balance	6,699,711	7,517,611	7,517,611	7,379,364	8,325,664	10.75
	Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 8,176,459	\$ 8,678,611	\$ 8,678,611	\$ 8,848,406	\$ 9,441,664	8.79

**MT. SAN JACINTO
COMMUNITY COLLEGE
DISTRICT
ADOPTED BUDGET 2025-2026
SUPPLEMENTAL DATA**

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Capital Outlay Projects Fund By Project

		2024-2025 <u>Actuals</u>	2025-2026 <u>Adopted</u>
<u>BEGINNING FUND BALANCE</u>		\$ 29,693,812	\$ 41,530,635
<u>REVENUES</u>			
1	Community College Const. Act (Proposition 55)	\$ 5,246,592	\$ -
2	State Scheduled Maintenance and Block Grant	696,972	2,668,386
3	Other State Revenues	-	155,000
4	Interest	2,109,578	1,200,000
5	Redevelopment	1,691,940	1,400,000
6	Capital Outlay Surcharge	146,467	160,000
7	Interfund Transfer In	10,000,000	10,000,000
<u>TOTAL REVENUES</u>		\$ 19,891,549	\$ 15,583,386
<u>TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE</u>		<u>\$ 49,585,361</u>	<u>\$ 57,114,021</u>
<u>EXPENDITURES</u>			
1	District - DSA Contract	\$ -	\$ 5,000
2	District- Housing Feasibility Study	-	155,000
3	District - Facilities Five Year Plan	15,300	30,000
4	District - Facility Improvement Projects MVC	294,786	317,230
5	District - Facility Improvement Projects SJC	196,147	303,713
6	District - Facility Improvement Projects TVC	312,014	297,849
7	District - Facility Improvement Projects SGP	9,342	200,000
8	District - Fleet Replacement	303,769	450,000
9	District - Instruction Support	11,994	30,000
10	District - Misc Bond and Group II Bond Projects	24,100	3,000,000
11	District - New Employee Furniture and Equipment	3,373	40,000
12	District - Parking Lot Improvements	21,350	2,000,000
13	District - Roof Repair Project	-	150,000
14	District - Scheduled Maintenance Special Repair/Block Grant	696,972	2,668,386
15	District- Scheduled Maintenance	-	5,001,518
16	District - Site Security	-	50,000
17	District - Student Services Support	-	30,000
18	District - Visual Edge IT	661,608	680,000
19	District - Admin Support	-	30,000
20	District - HVAC Controls	-	1,750,000
21	District - HEERF secondary effects & other projects	-	541,025
22	District - Parking lot lighting project	-	1,000,000
23	MVC - STEM Building	4,056,069	-
24	MVC - Roof 3000 Building	8,328	-
25	MVC - Secondary Effects Campus wide	110,573	10,000,000
26	SJC - Secondary Effects Campus wide	150,189	10,000,000
27	SJC - Solar Maintenance	24,860	24,860
28	SJC - STEM Building	1,163,928	-
29	SJC - Roof Printshop	-	200,000
30	TVC - Access Control	-	300,000
31	TVC - Tower B	-	1,000,000
32	Underground Utilities - MVC	(9,975)	-
33	SJC Gym HVAC	-	2,000,000
34	SJC Elevator Repairs	-	20,000
35	MVC Elevator Repairs	-	80,000
36	TVC Elevator Repairs	-	120,000
<u>TOTAL EXPENDITURES</u>		<u>\$ 8,054,727</u>	<u>\$ 42,474,581</u>
<u>ENDING FUND BALANCE</u>		<u>\$ 41,530,634</u>	<u>\$ 14,639,440</u>
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>		<u>\$ 49,585,361</u>	<u>\$ 57,114,021</u>

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026

Bond Fund By Project

		2024-2025	Cumulative To Date	2025-2026
		<u>Actuals</u>	<u>Through 06/30/2025</u>	<u>Adopted</u>
BEGINNING FUND BALANCE		\$ 19,940,943	\$ -	\$ 22,611,205
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		1,171,989	9,176,599	900,000
TOTAL REVENUES AND BEGINNING FUND BALANCE		\$ 21,112,932	\$ 304,591,349	\$ 23,511,205
EXPENDITURES				
1. District - Building Security Access Control	(Series A)	777,00	42,527	-
2. District - Classroom Phones	(Series A)	-	75,090	-
3. District - EIR/CEQA	(Series A)	-	1,221,742	-
4. District - Fiber Re-Capitalization (Technology)	(Series A)	-	447,733	-
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)	1,403,610	39,160,034	300,000
47. MVC - STEM Building	(Series C)	(2,010,583)	20,416,577	2,100,000
48. SJC - STEM Building	(Series C)	(892,077)	17,680,257	100,000
49. TVC Renovation - Phase 2 (Building F and Central Plant)	(Series C)	-	8,715,462	-
50. TVC Renovation - Tower B	(Series C)	-	41,150	-
51. MVC - Emergency Generator	(Series C)	-	-	-
52. MVC - Path of Travel	(Series C)	-	-	1,500,000
53. MVC - Photovoltaic (Solar)	(Series C)	-	-	7,232,182
54. TVC - Photovoltaic (Solar)	(Series C)	-	-	7,279,023
TOTAL EXPENDITURES		\$ (1,498,273)	\$ 281,980,144	\$ 23,511,205
ENDING FUND BALANCE		\$ 22,611,205	\$ 22,611,205	\$ 0
TOTAL EXPENDITURES AND ENDING FUND BALANCE		\$ 21,112,932	\$ 304,591,349	\$ 23,511,205

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026
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
2025-26	2.30	2.30

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026

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.

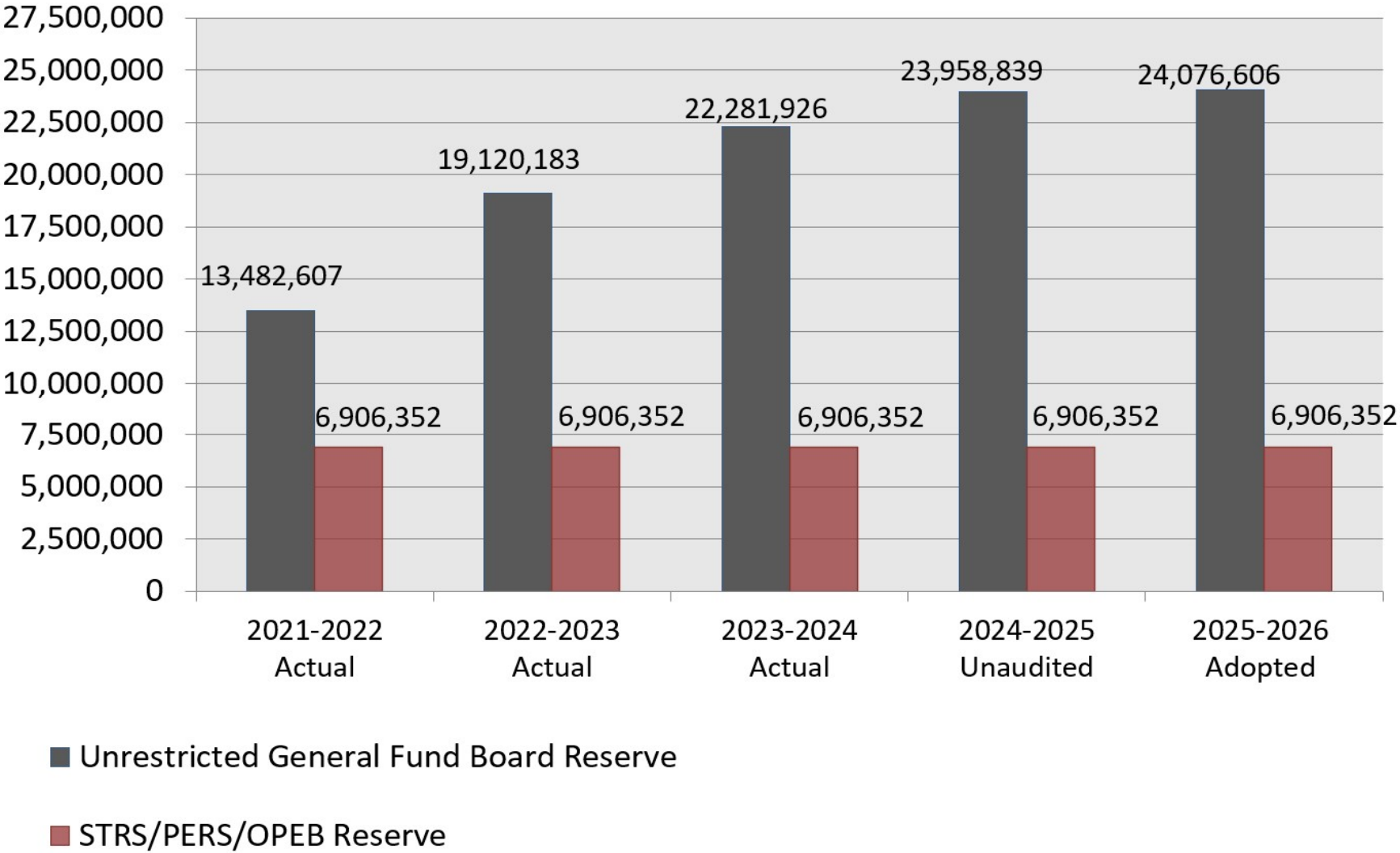
The “Salaries for Classroom Instructors” includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

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	51.91
2025-26	50.00 projected

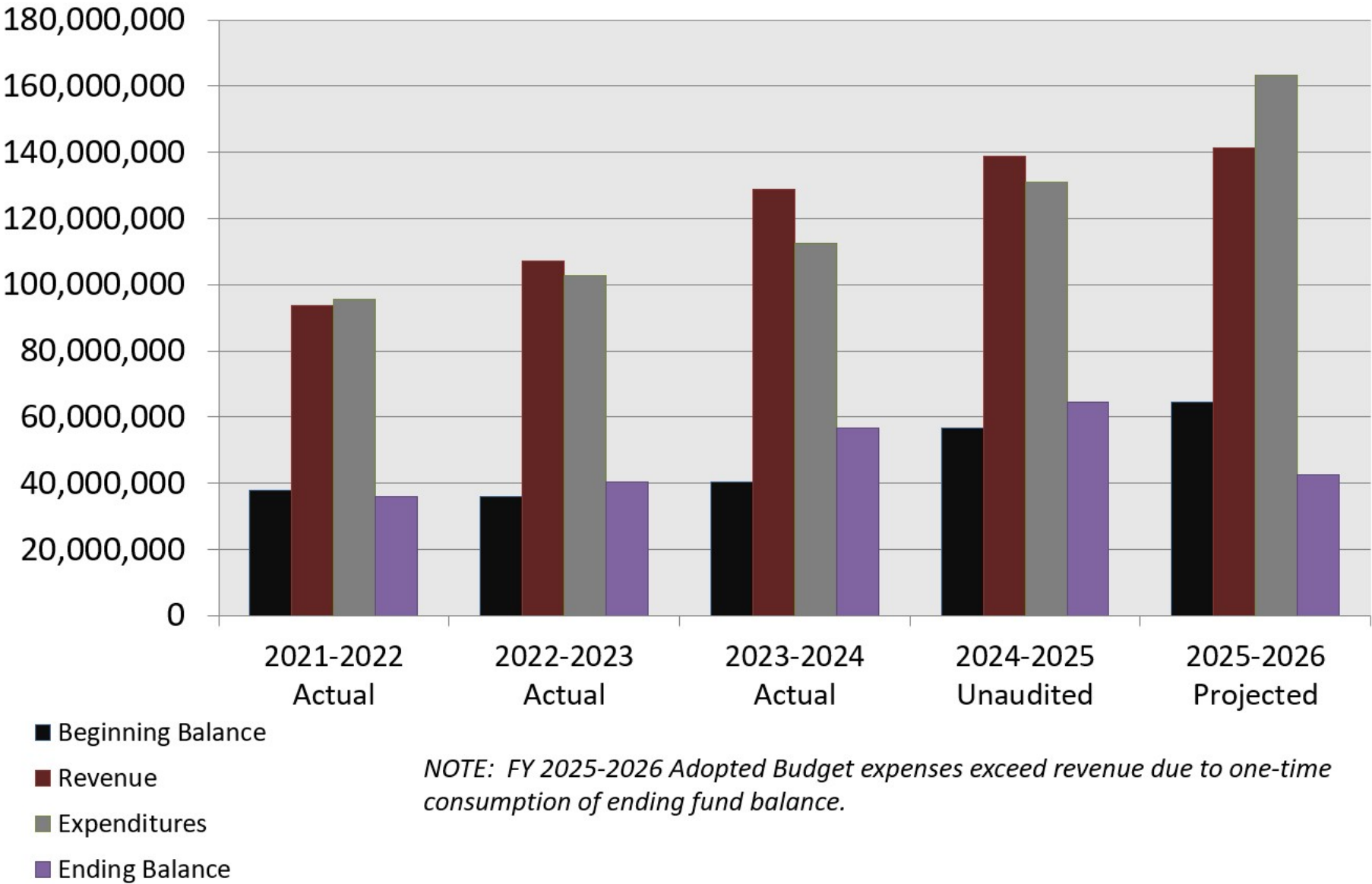
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026

HISTORICAL DATA
DISTRICT RESERVES



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026**

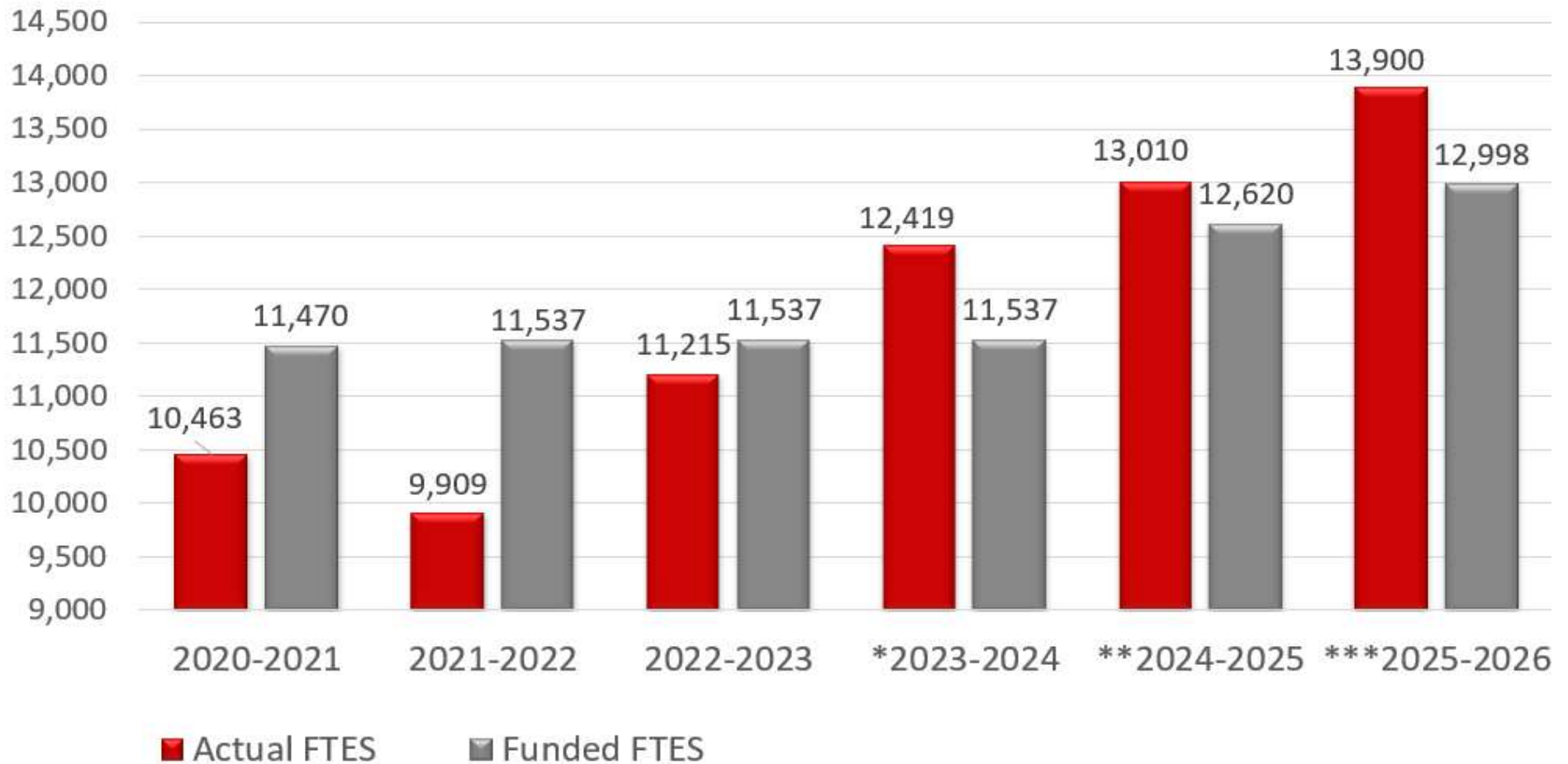
HISTORICAL DATA
Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

HISTORICAL DATA CREDIT FTES COMPARISONS



**Based on the Chancellor's Office 2023-24 R1 report released on 6/12/25*

***Based on the Chancellor's Office 2024-25 R1 report released on 7/09/25*

****FY 2025-2026; actuals based on projected FTES, funded based on budgeted FTES*

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026

Unrestricted General Fund Budget Allocation Model

	Ongoing	One-Time	Combined
Unrestricted Revenues & Beginning Fund Balance			
Unaudited Beginning Balance	\$ -	\$ 64,592,903	\$ 64,592,903
FY 2025-2026 Projected Revenue			
Apportionment Entitlement	130,171,473	649,864	130,821,337
Less 3% Apportionment Deficit Factor	(3,905,144)	(19,496)	(3,924,640)
Other Revenue	14,730,395	-	14,730,395
	<u>140,996,724</u>	<u>630,368</u>	<u>141,627,092</u>
Less BOT Required Intrafund Transfer			
17% of Projected Revenue	(24,076,606)	-	(24,076,606)
BOT Required Reserve Unaudited Beginning Balance	23,958,839	-	23,958,839
	<u>(117,767)</u>	<u>-</u>	<u>(117,767)</u>
Less Other Intrafund Transfers			
Instructional Block Grant	(340,000)	-	(340,000)
	<u>(340,000)</u>	<u>-</u>	<u>(340,000)</u>
Total Unrestricted Revenues & Beginning Fund Balance	<u>\$ 140,538,957</u>	<u>\$ 65,223,271</u>	<u>\$ 205,762,229</u>
Unrestricted Expenditures & Ending Fund Balance			
Expenditure Budget			
PY Base Expenditure Budget (FY 2024-2025)	\$ 121,550,124	\$ 10,115,782	\$ 131,665,906
FY 2025-2026 Budget Adjustments	11,252,258	4,675,751	15,928,009
	<u>132,802,382</u>	<u>14,791,533</u>	<u>147,593,915</u>
Interfund Transfers			
Childcare	56,261		56,261
Self Insurance	402,396	5,000,000	5,402,396
Capital Outlay	-	10,000,000	10,000,000
	<u>458,657</u>	<u>15,000,000</u>	<u>15,458,657</u>
Other Outgo			
Student Financial Services	85,000	-	85,000
	<u>85,000</u>	<u>-</u>	<u>85,000</u>
Contingencies & Reserves			
One-time Economic Reserve	-	630,368	630,368
Unrestricted Reserve	-	41,994,289	41,994,289
	<u>-</u>	<u>42,624,657</u>	<u>42,624,657</u>
Total Unrestricted Expenditures & Ending Fund Balance	<u>\$ 133,346,039</u>	<u>\$ 72,416,190</u>	<u>\$ 205,762,229</u>
Unallocated Revenue			
Unrestricted Revenues & Beginning Fund Balance			\$ 205,762,229
Less Unrestricted Expenditures & Ending Fund Balance			(205,762,229)
Total Unallocated Revenue			<u>\$ (0)</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Unrestricted General Fund Budget Allocation Model

Expenditure Budget by Division	Ongoing	One-Time	Combined
President			
PY Base Expenditure Budget (FY 2024-2025)	\$ 3,903,368	\$ -	\$ 3,903,368
FY 2025-2026 Budget Adjustments	401,127	157,400	558,527
FY 2025-2026 Expenditure Budget	4,304,495	157,400	4,461,895
Instruction			
PY Base Expenditure Budget (FY 2024-2025)	59,757,515	165,963	59,923,478
FY 2025-2026 Budget Adjustments	8,345,860	5,595,134	13,940,994
FY 2025-2026 Expenditure Budget	68,103,375	5,761,097	73,864,472
Student Services			
PY Base Expenditure Budget (FY 2024-2025)	11,475,130	-	11,475,130
FY 2025-2026 Budget Adjustments	1,894,829	762,137	2,656,966
FY 2025-2026 Expenditure Budget	13,369,959	762,137	14,132,096
Business Services			
PY Base Expenditure Budget (FY 2024-2025)	29,166,433	9,949,819	39,116,252
FY 2025-2026 Budget Adjustments	(885,089)	(2,811,747)	(3,696,836)
FY 2025-2026 Expenditure Budget	28,281,344	7,138,072	35,419,416
Human Resources			
PY Base Expenditure Budget (FY 2024-2025)	7,259,566	-	7,259,566
FY 2025-2026 Budget Adjustments	497,336	346,666	844,002
FY 2025-2026 Expenditure Budget	7,756,902	346,666	8,103,568
Institutional Effectiveness			
PY Base Expenditure Budget (FY 2024-2025)	9,988,112	-	9,988,112
FY 2025-2026 Budget Adjustments	998,195	626,161	1,624,356
FY 2025-2026 Expenditure Budget	10,986,307	626,161	11,612,468
Total FY 2025-2026 Expenditure Budget	\$ 132,802,382	\$ 14,791,533	\$ 147,593,915

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2025-2026

Unrestricted General Fund Budget Allocation Model

Expenditure Budget By Location	Ongoing	One-Time	Combined
Districtwide			
PY Base Expenditure Budget (FY 2024-2025)	\$ 50,740,442	\$ 9,843,782	\$ 60,584,224
FY 2025-2026 Budget Adjustments	8,671,556	4,372,158	13,043,714
FY 2025-2026 Expenditure Budget	59,411,998	14,215,940	73,627,938
 Meniffee Valley Campus			
PY Base Expenditure Budget (FY 2024-2025)	35,826,420	175,000	36,001,420
FY 2025-2026 Budget Adjustments	543,186	278,684	821,870
FY 2025-2026 Expenditure Budget	36,369,606	453,684	36,823,290
 San Gorgonio Pass Campus			
PY Base Expenditure Budget (FY 2024-2025)	38,563	0	38,563
FY 2025-2026 Budget Adjustments	(2,988)	0	(2,988)
FY 2025-2026 Expenditure Budget	35,575	0	35,575
 San Jacinto Campus			
PY Base Expenditure Budget (FY 2024-2025)	26,602,281	65,000	26,667,281
FY 2025-2026 Budget Adjustments	762,962	24,909	787,871
FY 2025-2026 Expenditure Budget	27,365,243	89,909	27,455,152
 Temecula Valley Campus			
PY Base Expenditure Budget (FY 2024-2025)	8,342,418	32,000	8,374,418
FY 2025-2026 Budget Adjustments	1,277,542	0	1,277,542
FY 2025-2026 Expenditure Budget	9,619,960	32,000	9,651,960
 Total FY 2025-2026 Expenditure Budget	\$ 132,802,382	\$ 14,791,533	\$ 147,593,915

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2025-2026**

