

Mt. San Jacinto Community College District Adopted Budget 2017-2018



Board of Trustees

- Tom Ashley, President – Trustee Area 5
- Bill Zimmerman, Clerk – Trustee Area 3
- Sherrie Guerrero, Ed.D. – Trustee Area 1
- Dorothy McGargill – Trustee Area 2
- Ann Motte – Trustee Area 4



Mission Statement

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

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

Our commitment to learning and achievement empowers students to enrich our communities and participate meaningfully in today's complex world.

Approved by the Board of Trustees on January 19, 2017





Mt. San Jacinto Community College District
1499 N. State Street, San Jacinto, CA 92583

Roger W. Schultz, Ph.D.
Superintendent/President

Board of Trustees

Tom Ashley
Sherrie Guerrero, Ed.D.
Dorothy McGargill
Ann Motte
Bill Zimmerman

To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: Adopted Budget 2017-2018
Date: September 14, 2017

On June 15th, the Legislature approved a \$122.5 billion (General Fund) budget for the 2017-18 fiscal year, and the Governor approved the final budget package on June 27th without vetoing a single appropriation. The 2017 Budget Act continues to increase the state's Rainy Day Fund and pay down liabilities to counter the potential fiscal impact of federal policy changes, and the potential end of an economic expansion that has surpassed historical averages. The 2017-18 Enacted Budget focuses state spending on key state priorities of education, counteracting the effects of poverty, and improving transportation infrastructure.

Specific to California Community Colleges (CCCs), the 2017 Budget Act includes \$8.6 billion, an increase of \$270.2 million over the 2016 Budget Act level. When combined with adjustments to the 2015-16 and 2016-17 fiscal years, the 2017-18 Budget provides a \$587.8 million increased investment in CCCs over the three-year period.

Allocations of the 2017-18 Budget for the California Community Colleges include:

- \$183.6 million to support increased community college operating expenses.
- \$97.6 million for a 1.56% cost-of-living adjustment (COLA).
- \$57.8 million for enrollment growth.
- \$31.7 million one-time to backfill for lower than estimated RDA revenue.
- \$9 million one-time due to 2015-16 Apportionment having revenue in excess of the entitlement.
- \$150 million one-time for Guided Pathways grants.
- \$20 million one-time for Innovation Awards.
- \$10 million to provide system-wide access to the Online Education Initiative's learning management system.

- \$6 million one-time to facilitate the development of an integrated library system.
- \$25 million for the Community College Completion Grant to provide grants of up to \$2,000.
- \$25 million to increase the Full-Time Student Success Grant to \$1,000.
- \$12 million, of which \$7 million is one-time, to develop and enhance veterans' resource centers.
- A total of 15 Proposition 51 bond facilities projects was approved.
- \$76.9 million one-time for deferred maintenance and instructional equipment.

Mt. San Jacinto College has experienced tremendous growth since the Great Recession amounting to approximately 25% growth in FTES. For 2017-2018 the District holds the third highest constrained targeted growth rate proposed in the state at 2.62%. However, currently there have been 31 Districts in stability identified in the P2 apportionment reports FY 16-17. For this reason, the District has taken a conservative approach and has budgeted no increases over the prior year FTES. This Adopted Budget revenue does not reflect an increase in growth.

The 2017-18 Budget Act appropriates \$183.6 million increase to basic allocation to base FTES. This funding along with the increase in COLA has allowed for some modest increases to the budget. Included in this budget are appropriations for the newly hired 11 net new teaching faculty and 2 non-teaching faculty, as well as replacements for 13 retired teaching faculty. The District approved a new Athletic Coaching stipend schedule for increases to coincide with other institutions. Increases to step, column, other employer paid fixed cost premiums, increases for STRS and PERS employer costs, Post-employment Benefits (OPEB) payments, insurance, and utilities have been included in this Adopted Budget.

Governor Brown's Budget includes continued emphasis on the risks posed by the likelihood of a recession. He points out that the current recovery is the third longest in the post-war period, and a recession in the next few years would be highly likely. For this reason, Governor Brown has emphasized exercising fiscal restraint. Overall the 2017-2018 state budget is good news for California Community Colleges, however, there are concerns as to the stability of the state's revenue base, and Mt. San Jacinto College is maintaining a conservative approach in budgeting its revenue.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018**

TABLE OF CONTENTS

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
LIST OF FUNDS BUDGETED**

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 87,385,690
11	Board of Trustees Special Reserve Fund	13,047,737
12	General Fund Restricted	24,653,563
12	Parking Fund	456,687
12	Instructional Equipment Block Grant Fund	904,076
32	Cafeteria Fund (Auxiliary account)	1,184,397
33	Child Development Fund	1,220,065
41	Capital Outlay Projects Fund	10,266,519
	Board of Trustees Capital Outlay Reserve	2,066,706
43	Bond Project Fund	43,074,073
51	Bookstore Fund (Auxiliary account)	3,141,407
61	Self-Insurance Fund	864,073
71	Student Government Association Fund (Auxiliary account)	225,509
72	Student Representation Fee Fund (Auxiliary account)	4,466
74	Student Financial Aid Fund	24,069,452
79	Foundation Fund (Auxiliary account)	5,209,072
		<hr/>
	TOTAL ALL FUNDS	\$ 215,706,786
		<hr/> <hr/>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
GENERAL FUND UNRESTRICTED

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

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

General Fund

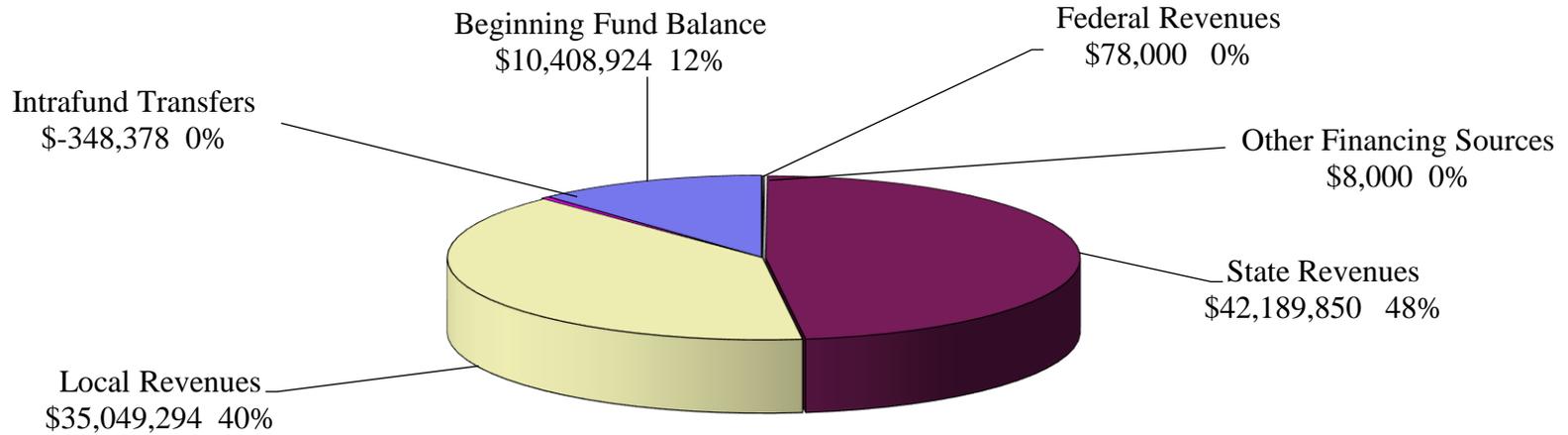
Board of Trustees General Reserve Fund

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

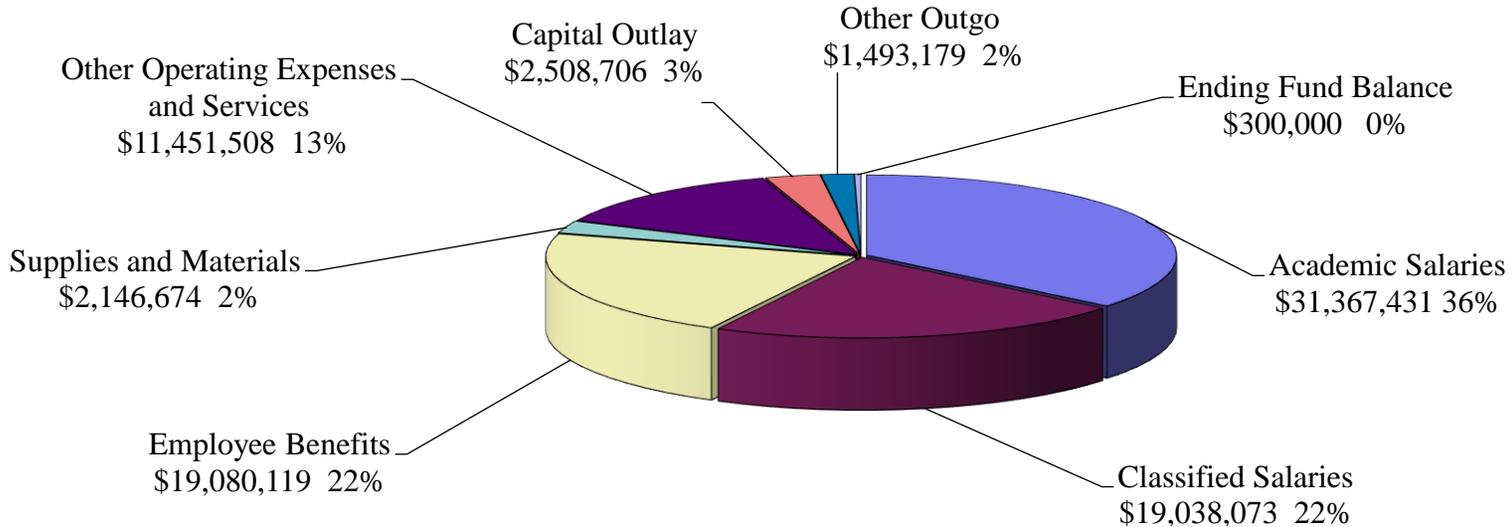
The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted moneys to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds or return to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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

General Fund Unrestricted Revenues and Beginning Fund Balance: \$87,385,690



General Fund Unrestricted Expenditures and Ending Fund Balance: \$87,385,690



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

General Fund Unrestricted

<u>Revenues by Source</u>		2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues						
8150	Student Financial Aid	\$ 71,977	\$ 70,000	\$ 70,000	\$ 70,848	\$ 70,000	(1.20)
8160	Veterans Education	8,419	8,000	8,000	5,502	8,000	45.40
	Total Federal Revenues	<u>80,396</u>	<u>78,000</u>	<u>78,000</u>	<u>76,350</u>	<u>78,000</u>	2.16
8600	State Revenues						
8611	State General Apportionment	23,963,627	28,828,891	28,828,891	26,060,592	28,495,109 *	9.34
8615	Student Enrollment Fee Administration	192,231	200,000	200,000	218,580	215,921	(1.22)
8630	Proposition 30	9,934,224	10,017,557	10,017,557	9,733,916	9,284,862 *	(4.61)
8671	Homeowners' Property Tax Relief	320,457	350,000	350,000	320,845	350,000 *	9.09
8681	State Lottery	1,642,429	1,511,720	1,511,720	1,874,604	1,795,946	(4.20)
8685	State Mandated Costs	6,463,585	1,423,376	1,423,376	1,423,376	347,217	(75.61)
8690	Part Time Faculty Compensation	202,441	268,404	268,404	260,694	263,757	1.17
8690	State Teachers' Retirement System On Behalf	1,362,937	1,437,038	1,437,038	1,735,489	1,437,038	(17.20)
	Total State Revenues	<u>44,081,931</u>	<u>44,036,986</u>	<u>44,036,986</u>	<u>41,628,096</u>	<u>42,189,850</u>	1.35
8800	Local Revenues						
8809	Redevelopment Asset Liquidation	309,259	-	-	17,656	-	(100.00)
8811	Tax Allocation, Secured Roll	24,744,539	26,169,036	26,169,036	26,329,030	27,117,999 *	3.00
8812	Tax Allocation, Supplemental Roll	548,024	560,000	560,000	604,682	604,000 *	(0.11)
8813	Tax Allocation, Unsecured Roll	1,023,789	1,200,000	1,200,000	1,202,523	1,202,000 *	(0.04)
8816	Prior Years' Taxes	702,645	725,000	725,000	694,739	700,000 *	0.76
8817	Education Revenue Augmentation Fund	(2,532,655)	(3,867,333)	(3,867,333)	(1,622,237)	(1,622,300) *	0.00
8818	Redevelopment Agency Funds	230,281	237,000	237,000	247,145	247,000 *	(0.06)
8819	Redevelopment Residual	1,256,074	-	-	1,275,865	-	*
8831	Contract Instructional Services	70,323	293,825	317,240	33,128	190,042	473.66
8848	Box Office Receipts	490	1,000	1,000	795	1,000	25.79
8850	Rents and Leases	115,146	150,000	150,000	144,487	135,219	(6.41)
8860	Interest and Investment	110,800	112,000	112,000	246,237	112,000	(54.52)
8872	Community Service Class Fees	444,116	788,045	788,045	634,382	922,720	45.45
8874	Enrollment Fees	3,315,732	3,450,000	3,450,000	3,437,588	3,450,000 *	0.36
8877	Instructional Materials Fees	32,438	30,000	30,000	30,245	30,000	(0.81)
8879	Student Records Fees	28,848	30,000	30,000	30,039	30,000	(0.13)
8880	Nonresident Tuition	300,024	657,032	657,032	434,843	1,025,873	135.92
8885	Other Student Fees and Charges	158,027	209,419	209,419	174,637	196,074	12.28
8890	Other Local	484,642	551,585	551,585	421,502	707,667	67.89
	Total Local Revenues	<u>31,342,542</u>	<u>31,296,609</u>	<u>31,320,024</u>	<u>34,337,286</u>	<u>35,049,294</u>	2.07
8900	Other Financing Sources						
8912	Sale of Equipment and Supplies	1,022	8,000	8,000	678	8,000	>200.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

General Fund Unrestricted

<u>Revenues by Source</u>	2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8999 Intrafund Transfers - In (Out)	(7,181,341)	(2,403,999)	(2,403,999)	(2,447,768)	(348,378)	(85.77)
Total Other Financing Sources	<u>(7,180,319)</u>	<u>(2,395,999)</u>	<u>(2,395,999)</u>	<u>(2,447,090)</u>	<u>(340,378)</u>	(86.09)
Total Revenues	<u>68,324,550</u>	<u>73,015,596</u>	<u>73,039,011</u>	<u>73,594,642</u>	<u>76,976,766</u>	4.60
Beginning Fund Balance	<u>7,362,840</u>	<u>10,495,179</u>	<u>10,495,179</u>	<u>10,495,179</u>	<u>10,408,924</u>	(0.82)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 75,687,390</u>	<u>\$ 83,510,775</u>	<u>\$ 83,534,190</u>	<u>\$ 84,089,821</u>	<u>\$ 87,385,690</u>	3.92

Note: Revenue limit for FY 2017-2018 Adopted Budget = \$69,759,670; Total Funded FTES = 12,301, based on the Advanced Principal Apportionment dated July 18, 2017.

* (The Revenue limit is calculated using 98% of Enrollment fee).

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

General Fund Unrestricted

<u>Expenditures by Object</u>	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries						
1100 Instructional Salaries, Regular/Contract	\$ 11,498,510	\$ 14,018,205	\$ 14,018,205	\$ 12,281,025	\$ 14,256,969	16.09
1200 Non Instructional Salaries, Regular/Contract	3,711,388	4,786,986	4,786,986	4,159,603	5,084,736	22.24
1300 Instructional Salaries, Other	9,879,855	10,986,028	10,989,226	10,164,199	11,295,954	11.13
1400 Non Instructional Salaries, Other	1,470,681	754,066	811,480	1,340,547	729,772	(45.56)
Total Academic Salaries	<u>26,560,434</u>	<u>30,545,285</u>	<u>30,605,897</u>	<u>27,945,374</u>	<u>31,367,431</u>	12.25
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	11,122,435	15,180,211	15,357,490	12,457,456	15,718,404	26.18
2200 Instructional Aides, Regular	1,629,962	1,838,706	1,844,309	1,508,903	1,788,435	18.53
2300 Non Instructional Salaries, Other	1,292,870	616,314	540,207	1,670,152	745,530	(55.36)
2400 Instructional Aides, Other	456,669	760,120	767,405	536,788	785,704	46.37
Total Classified Salaries	<u>14,501,936</u>	<u>18,395,351</u>	<u>18,509,411</u>	<u>16,173,299</u>	<u>19,038,073</u>	17.71
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	3,821,243	3,707,338	3,732,809	4,706,723	4,430,737	(5.86)
3200 Public Employees' Retirement System Fund	1,631,684	2,472,261	2,484,523	2,122,251	2,818,217	32.79
3300 Old Age, Survivors, Disability	1,545,252	1,840,524	1,848,229	1,683,778	1,891,714	12.35
3400 Health and Welfare	4,038,779	4,535,829	4,544,236	4,995,703	6,327,820	26.67
3500 State Unemployment Insurance	20,588	24,192	24,359	21,706	24,824	14.36
3600 Workers' Compensation Insurance	746,484	910,372	915,678	831,481	868,261	4.42
3900 Other	1,121,437	3,762,135	3,738,127	2,727,734	2,718,546	(0.34)
Total Employee Benefits	<u>12,925,467</u>	<u>17,252,651</u>	<u>17,287,961</u>	<u>17,089,376</u>	<u>19,080,119</u>	11.65
4000 Supplies and Materials						
4100 Textbooks	721	3,813	5,242	2,659	5,642	112.19
4200 Books	19,099	26,118	23,194	18,624	25,879	38.96
4300 Instructional	184,018	721,488	672,544	153,662	880,972	473.32
4500 Non Instructional *	614,740	1,281,915	972,335	647,768	1,175,301	81.44
4600 Transportation	42,232	59,335	49,266	36,639	57,980	58.25
4700 Food Services	217	907	1,707	765	900	17.65
Total Supplies and Materials	<u>861,027</u>	<u>2,093,576</u>	<u>1,724,288</u>	<u>860,117</u>	<u>2,146,674</u>	149.58
5000 Other Operating Expenses and Services						
5003 Printing	59,983	54,052	57,539	13,416	54,447	305.84
5045 Postage	228,925	227,731	228,406	287,706	227,579	(20.90)
5100 Consultants	1,475,959	1,864,210	1,991,856	2,032,616	2,021,823	(0.53)
5200 Conferences	344,197	489,450	579,301	483,797	681,597	40.88
5300 Memberships and Dues	134,967	140,830	153,147	143,124	139,256	(2.70)
5400 Insurance	479,440	524,686	523,031	459,416	707,257	53.95

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
General Fund Unrestricted

<u>Expenditures by Object</u>	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
5500 Utilities	1,576,766	1,996,306	2,016,396	1,362,755	2,003,508	47.02
5600 Rents, Leases, and Maintenance	1,876,234	2,594,915	2,498,033	1,973,829	2,516,083	27.47
5700 Legal, Elections, and Audit	996,047	1,411,202	1,410,603	1,418,089	1,403,747	(1.01)
5800 Other *	605,457	1,483,341	1,248,818	556,229	1,696,211	204.95
Total Other Operating Expenses and Services	<u>7,777,975</u>	<u>10,786,723</u>	<u>10,707,130</u>	<u>8,730,977</u>	<u>11,451,508</u>	31.16
6000 Capital Outlay						
6100 Sites and Site Improvements	-	43,522	39,771	252	46,506	>200.00
6200 Buildings	-	439,331	444,958	177	413,482	>200.00
6300 Library Books and Materials	161,558	237,942	213,047	99,661	246,589	147.43
6400 Equipment	1,237,401	1,929,190	2,214,523	1,371,151	1,802,129	31.43
Total Capital Outlay	<u>1,398,959</u>	<u>2,649,985</u>	<u>2,912,299</u>	<u>1,471,241</u>	<u>2,508,706</u>	70.52
Total Expenditures (1000 – 6000)	<u>64,025,798</u>	<u>81,723,571</u>	<u>81,746,986</u>	<u>72,270,384</u>	<u>85,592,511</u>	18.43
7000 Other Outgo						
7300 Interfund Transfers-Out	1,140,724	1,402,204	1,402,204	1,402,204	1,408,179	0.43
7500 Student Financial Aid	25,689	85,000	85,000	8,309	85,000	>200.00
7900 Contingencies	10,495,179	300,000	300,000	10,408,924	300,000	(97.12)
Total Other Outgo and Contingencies	<u>11,661,592</u>	<u>1,787,204</u>	<u>1,787,204</u>	<u>11,819,437</u>	<u>1,793,179</u>	(84.83)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 75,687,390</u>	<u>\$ 83,510,775</u>	<u>\$ 83,534,190</u>	<u>\$ 84,089,821</u>	<u>\$ 87,385,690</u>	3.92

Note:

Deficit spending in FY 2017-2018 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

*FY 2017-2018 Adopted Budget "5800 Other" includes unallocated restoration funding. FY 2017-2018 Adopted Budget "4500 Non Instructional" includes 4% discretionary increase.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
BOARD OF TRUSTEES SPECIAL RESERVE FUND

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

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

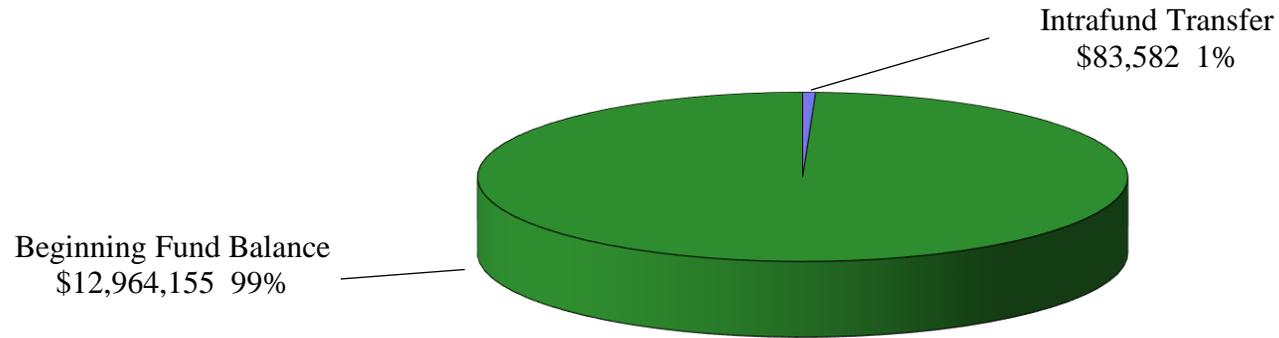
The Superintendent/President recommends an annual budget to the Board that must provide for the minimum 6% reserve. The reserve must be monitored throughout the fiscal year in conjunction with the submission of the quarterly financial status report (CCFS311Q) to the Board and to the Chancellor's Office. The FY 2016-2017 reserve and the FY 2017-2018 Tentative Budget reserve is 7%.

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

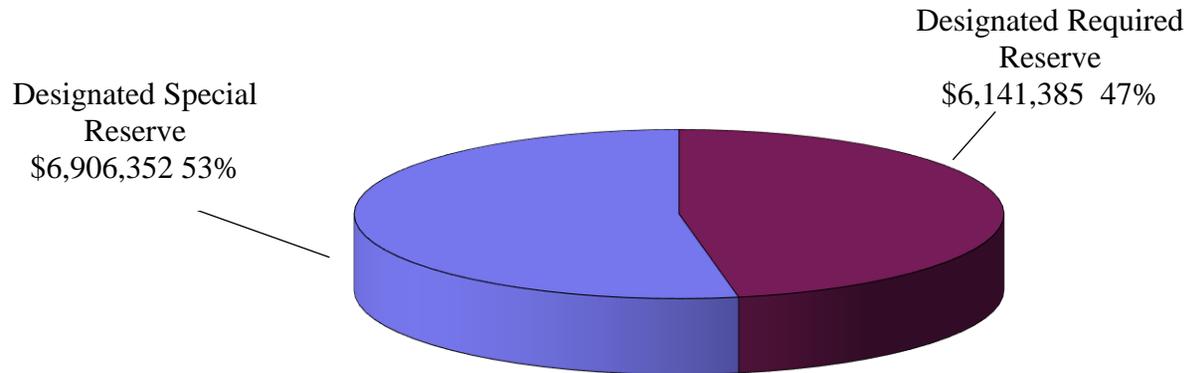
- * STRS \$2,803,557
- * PERS \$1,780,911
- * OPEB \$2,321,884

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance: \$13,047,737



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance: \$13,047,737



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

Board of Trustees Special Reserve Fund

<u>Revenues by Source</u>	2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8999 Intrafund Transfers - In (Out)	\$ 6,910,723	\$ 2,133,412	\$ 2,133,412	\$ 2,177,181	\$ 83,582	(96.16)
Beginning Fund Balance	3,876,251	10,786,974	10,786,974	10,786,974	12,964,155	20.18
Total Other Financing Sources and Beginning Fund Balance	<u>\$ 10,786,974</u>	<u>\$ 12,920,386</u>	<u>\$ 12,920,386</u>	<u>\$ 12,964,155</u>	<u>\$ 13,047,737</u>	0.64

<u>Expenditures by Object</u>	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
3910 California State Teachers' Retirement System Reserve	\$ -	\$ 545,751	\$ 545,751	\$ -	\$ -	-
3920 California Public Employees' Retirement System Reserve	-	545,751	545,751	-	-	-
Total Benefit Reserves	<u>-</u>	<u>1,091,502</u>	<u>1,091,502</u>	<u>-</u>	<u>-</u>	-
7190 Designated Required Reserve	4,972,124	6,014,034	6,014,034	6,057,803	6,141,385	1.38
Designated Special Board Reserve	5,814,850	5,814,850	5,814,850	6,906,352	6,906,352	-
Total Reserve	<u>10,786,974</u>	<u>11,828,884</u>	<u>11,828,884</u>	<u>12,964,155</u>	<u>13,047,737</u>	0.64
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 10,786,974</u>	<u>\$ 12,920,386</u>	<u>\$ 12,920,386</u>	<u>\$ 12,964,155</u>	<u>\$ 13,047,737</u>	0.64

Note: FY 2016-2017 actual designated required reserve and FY 2017-2018 Adopted Budget designated required reserve are at 7% of the General Fund total revenues, other financing sources, and beginning fund balance.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
GENERAL FUND RESTRICTED

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

Federal programs include Federal Work Study, Title IV Upward Bound and Talent Search (TRIO), Carl D. Perkins IV Career and Technical Education, Title V Hispanic Serving Institutions Strengthening Institutional Success, Trade Adjustment Assistance Community College and Career Training (TAACCCT), Title II Workforce Innovation and Opportunity Act (WIOA), Temporary Assistance to Needy Families (TANF), and the Child Development Training Consortium (CDTC).

State programs include Student Success and Support Program (SSSP), Student Equity, CalWORKs, Extended Opportunities Programs and Services (EOPS), Board Financial Assistance Program (BFAP), Full-Time Student Success (FTSSG), Cooperative Agencies Resources for Education (CARE), Disabled Students Programs and Services (DSPS), Prekindergarten and Family Literacy (CPKS), Career and Technical Education (CTE) Pathways Consortium (SB1070), Enrollment Growth and Retention, Basic Skills, Staff Diversity, Career and Technical Education (CTE) Data Unlocked Initiative, California Career Pathways Trust Grant (CCPT), Adult Education Block Grant (AEBG), Adult Education Data and Accountability, Strong Workforce Program (SWP), California Community College (CCC) Maker Initiative, and the Restricted Proposition 20 Lottery.

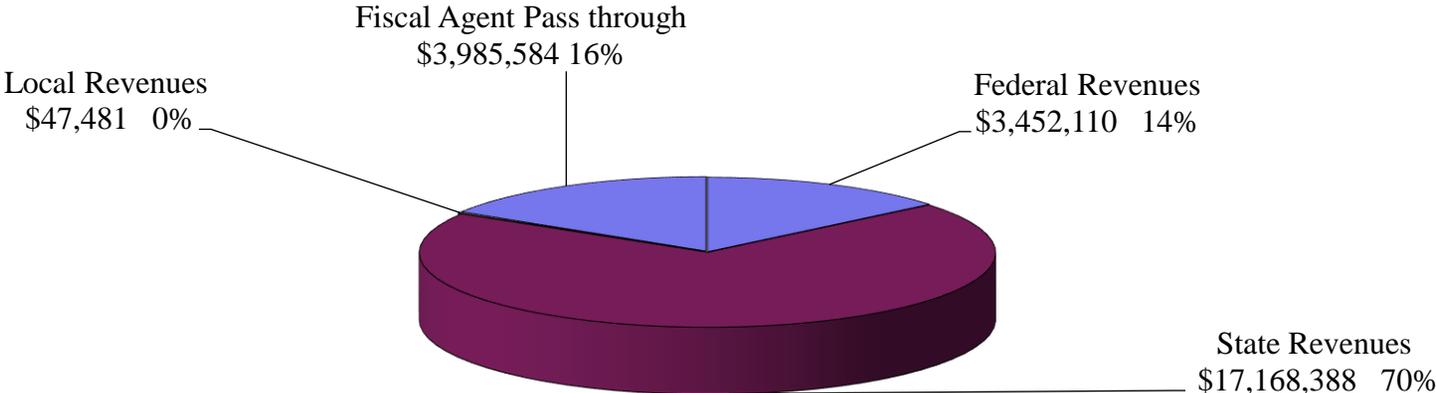
Local programs include the California Early Childhood Mentor Program and partnership in the Inland Empire Riverside County Education Collaborative (RCEC).

Recently completed programs include the Telecommunications and Technology Infrastructure Program (formally @ONE), Song Brown Capitation, a training program for Career and Technology Education Management Application (CATEMA) systems, Digital Media and Social Media curriculum projects, Occupational Internships in support of the Health Workforce Initiative, CalWORKs subsidized employment services, and the Song-Brown Capitation Program. The college is also finalizing operation of the College Cost Reduction and Access Act (STEM) grant in fiscal year 2017-18.

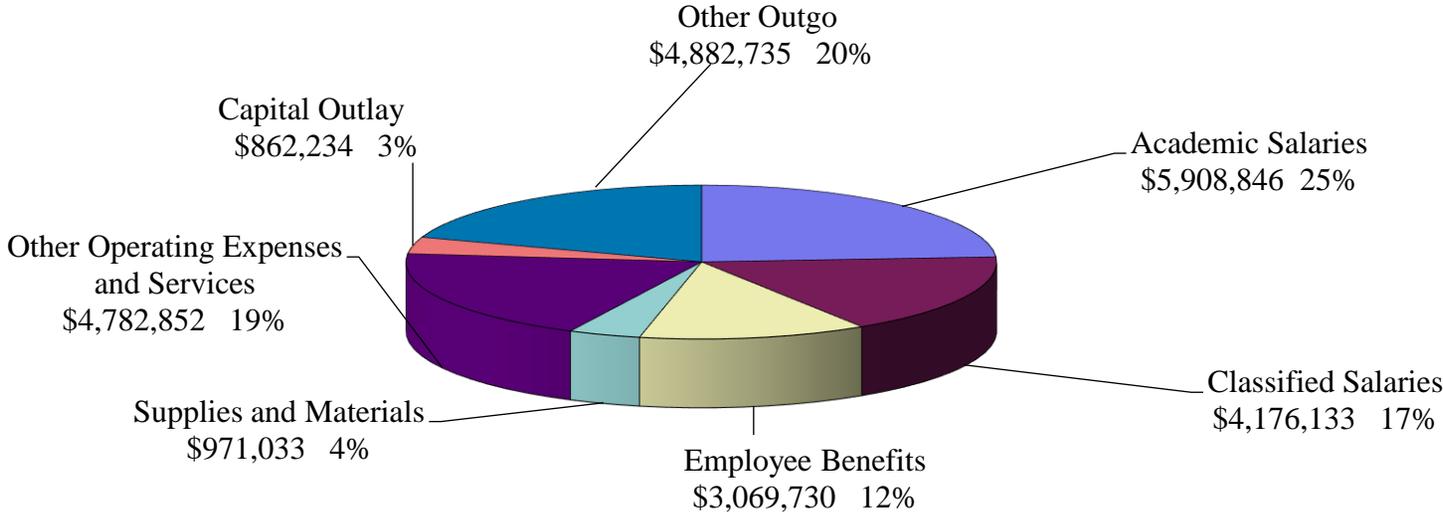
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

General Fund Restricted Revenues and Beginning Fund Balance: \$24,653,563



General Fund Restricted Expenditures and Ending Fund Balance: \$24,653,563



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

General Fund Restricted

<u>Revenues by Source</u>	2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8120 Upward Bound	\$ 225,469	\$ 336,103	\$ 336,103	\$ 217,070	\$ 376,533	73.46
8120 Talent Search	193,244	322,528	322,528	277,349	280,456	1.12
8120 Federal Work Study	363,198	366,498	366,498	348,131	402,460	15.61
8120 Title V	293,838	989,204	989,204	453,464	1,060,740	133.92
8130 Workforce Investment Act 225/231	363,557	378,314	507,484	507,484	466,064	(8.16)
8140 Temporary Assistance for Needy Families (TANF)	103,899	98,704	105,680	105,680	66,383	(37.18)
8170 Perkins	454,380	460,874	460,874	366,776	574,099	56.53
8170 Career Technical Education (CTE) Transitions	45,119	43,748	43,748	43,748	41,592	(4.93)
8190 Science Technology Engineering and Math	1,116,927	176,079	176,078	103,465	72,614	(29.82)
8190 Trade Adjust. Assist. and Co. College and Career Training (TAACCCT)	374,787	447,323	344,433	314,552	99,294	(68.43)
8190 Child Development Training Consortium	12,500	11,875	10,637	10,637	11,875	11.64
8190 UCSD Biodiversity NSF Sub Award - DNA Barcoding	18,573	-	-	-	-	-
Total Federal Revenues	3,565,491	3,631,250	3,663,267	2,748,356	3,452,110	25.61
8600 State Revenues						
8621 Disabled Students Programs and Services (DSPS)	1,057,518	956,128	1,197,386	1,197,386	928,561	(22.45)
8622 Extended Opportunity Programs and Services (EOPS)	705,120	669,864	670,699	670,386	637,164	(4.96)
8623 Prekindergarten and Family Literacy (CPKS)	5,000	5,000	5,000	5,000	4,750	(5.00)
8626 CalWorks	450,849	450,849	594,751	578,328	565,013	(2.30)
8626 Riverside County Department of Social Services - CalWorks	-	-	49,006	-	49,006	100.00
8627 AB86 Adult Education Consortium Planning Grant	128,055	-	-	-	-	-
8627 CTE Enhancement Funds	103,271	-	-	-	-	-
8627 CTE Data Unlocked - Rancho Santiago CCD	-	-	50,000	11,757	38,244	225.29
8627 Riverside Community College District - Strong Workforce Program Regional	-	-	561,500	-	561,500	100.00
8627 CCC Maker Initiative Seed Grant	-	-	40,000	22,095	117,906	433.63
8627 San Bernardino Community College - Social Media Mini Project	-	-	3,800	3,800	-	(100.00)
8627 California Career Pathways Trust Grant (CCPT)	56,761	151,555	151,555	41,758	109,797	162.94
8627 Song Brown RN Capitation Grant	63,497	102,001	102,001	102,001	-	(100.00)
8627 Song Brown Special Programs Grant	22,154	-	-	-	-	-
8627 Health Workforce Initiative	21,808	-	10,000	10,000	-	(100.00)
8629 Non-Credit Student Success and Support Program	51,351	187,811	263,671	167,392	242,004	44.57
8629 Career Technical Education Pathways Initiative Consortium (SB1070)	721,242	312,570	412,570	388,842	250,000	(35.71)
8629 Strong Workforce Program Local Funding (SWP)	-	-	1,813,511	321,962	3,328,158	933.71
8629 Student Success and Support Program (SSSP)	2,100,734	2,991,235	3,618,859	2,289,997	3,506,631	53.13
8629 Student Success and Support Program Student Equity	1,185,304	2,553,077	3,050,726	1,951,093	2,528,739	29.61
8629 Student Financial Aid Administration (BFAP)	531,784	553,455	553,455	553,455	584,584	5.62
8629 Full-Time Student Success Grant (FTSSG)	324,600	376,704	497,938	471,934	593,835	25.83
8629 Cooperative Agencies Resource for Education (CARE)	165,350	157,083	175,588	175,588	166,809	(5.00)
8629 Staff Diversity	11,242	65,225	65,762	20,801	94,961	356.52
8629 Basic Skills	130,843	271,609	220,757	134,185	220,266	64.15
**8629 AB104 Adult Education Block Grant (AEBG)	920,461	4,757,940	1,445,886	654,025	1,699,834	159.90

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

General Fund Restricted

<u>Revenues by Source</u>	2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8629 AB104 Adult Education Data and Accountability Funds	27,500	433,743	433,743	70,895	362,848	411.81
8629 Enrollment Growth and Retention	146,687	97,000	97,000	97,000	92,150	(5.00)
8681 State Lottery Revenue	566,552	380,000	623,859	623,859	380,000	(39.09)
8690 State Teachers' Retirement System On Behalf	103,244	105,628	127,515	127,515	105,628	(17.16)
Total State Revenues	9,600,927	15,578,477	16,836,538	10,691,054	17,168,388	60.59
8800 Local Revenues						
8871 Riverside County Superintendent of Schools State Preschool (RCOE)	10,153	-	-	-	-	-
8871 Riverside County Children and Families Commission (First Five)	891	-	-	-	-	-
8890 Telecommunications and Technology Infrastructure Program (@ONE)	341,204	1,306,462	704,461	516,325	-	(100.00)
8890 Telecommunications and Technology Infrastructure Program (@ONE/OEI)	585,304	2,811,578	1,719,077	852,521	-	(100.00)
8890 San Bernardino CCD - SB70 Mini Grant	9,580	-	4,837	4,573	-	(100.00)
8890 California Early Childhood Mentor Program	-	150	150	-	150	100.00
8890 Riverside County Superintendent of Schools State Preschool (RCOE)	79,307	-	-	-	-	-
8890 Riverside County Children and Families Commission (First Five)	133,425	-	-	-	-	-
8890 San Diego Miramar Biotechnology Program	1,112	-	-	-	-	-
8890 Active Minds	1,130	-	-	-	-	-
8890 RCEC LEA Implementation Network - Gates Foundation (2835)	-	100,000	100,000	52,670	47,331	(10.14)
8890 CATEMA Specialist - Rancho Santiago CCD	-	-	80,841	80,402	-	(100.00)
Total Local Revenue	1,162,106	4,218,190	2,609,366	1,506,491	47,481	(96.85)
8900 Other Financing Sources						
8970 Fiscal Agent Pass Through	-	-	5,025,313	4,727,123	3,985,584	(15.69)
Total Other Financing Sources	-	-	5,025,313	4,727,123	3,985,584	(15.69)
Total Revenues and Other Financing Sources	\$ 14,328,524	\$ 23,427,917	\$ 28,134,484	\$ 19,673,024	\$ 24,653,563	25.32

Notes: Revenues for grant funds that carryover from prior years to FY 2017-2018 are not included in FY 2016-2017 Projected Revenues, but are instead included in the FY 2017-2018 Adopted Budget. Carryover funds total \$7,314,926.

** Actual revenues received and disbursed to Adult Education Block Grant (AEBG) consortium members were moved to object code 8970 - Fiscal Agent Pass Through

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

General Fund Restricted

<u>Expenditures by Object</u>		2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries						
	1110 Instructional Salaries, Regular/Contract	\$ 93,891	\$ 109,020	\$ 82,230	\$ 82,230	\$ -	(100.00)
	1200 Non Instructional Salaries, Regular/Contract	979,070	2,595,847	3,011,319	1,693,923	2,957,159	74.57
	1300 Instructional Salaries, Other	122,281	278,802	483,588	341,064	695,955	104.05
	1400 Non Instructional Salaries, Other	1,936,956	2,149,135	3,083,161	2,303,683	2,255,732	(2.08)
	Total Academic Salaries	<u>3,132,198</u>	<u>5,132,804</u>	<u>6,660,298</u>	<u>4,420,900</u>	<u>5,908,846</u>	33.66
2000	Classified Salaries						
	2100 Non Instructional Salaries, Regular	1,849,634	3,049,864	2,759,159	1,874,657	2,955,368	57.65
	2200 Instructional Aides, Regular	31,880	184,517	134,355	28,595	120,309	320.73
	2300 Non Instructional Salaries, Other	1,022,731	682,169	1,047,860	1,005,761	786,533	(21.80)
	2400 Instructional Aides, Other	592,375	304,600	515,006	317,317	313,923	(1.07)
	Total Classified Salaries	<u>3,496,620</u>	<u>4,221,150</u>	<u>4,456,380</u>	<u>3,226,330</u>	<u>4,176,133</u>	29.44
3000	Employee Benefits						
	3100 State Teachers' Retirement System	380,844	598,746	835,677	576,525	812,397	40.91
	3200 Public Employees' Retirement System	259,747	485,048	459,621	319,983	498,141	55.68
	3300 Old Age, Survivors, Disability	250,641	362,160	396,590	286,537	348,870	21.75
	3400 Health and Welfare	471,604	879,700	1,012,316	663,746	1,132,956	70.69
	3500 State Unemployment Insurance	2,886	4,353	5,034	3,496	4,620	32.15
	3600 Workers' Compensation Insurance	112,204	167,529	194,344	134,696	167,118	24.07
	**3900 Other	-	105,628	-	-	105,628	100.00
	Total Employee Benefits	<u>1,477,926</u>	<u>2,603,164</u>	<u>2,903,582</u>	<u>1,984,983</u>	<u>3,069,730</u>	54.65
4000	Supplies and Materials						
	4100 Textbooks	81,985	120,152	205,876	164,651	165,400	0.45
	4200 Books	88,031	6,000	109,735	109,370	11,775	(89.23)
	4300 Instructional	632,129	486,045	585,324	465,234	659,935	41.85
	4500 Non Instructional	146,082	700,523	607,023	133,922	133,923	0.00
	Total Supplies and Materials	<u>948,227</u>	<u>1,312,720</u>	<u>1,507,958</u>	<u>873,177</u>	<u>971,033</u>	11.21

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

General Fund Restricted

<u>Expenditures by Object</u>	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
5000 Other Operating Expenses and Services						
5000 Printing	63,316	154,943	224,673	97,693	63,340	(35.16)
5100 Consultants	919,227	2,137,629	1,575,813	795,122	524,047	(34.09)
5200 Conferences	377,561	464,820	553,217	416,289	330,046	(20.72)
5300 Memberships and Dues	18,796	3,658	5,640	3,865	8,075	108.93
5400 Insurance	-	2,295	1,500	-	-	-
5500 Utilities	3,816	3,000	5,711	4,987	3,917	(21.46)
5600 Rents, Leases, and Maintenance	453,959	322,228	743,929	609,307	223,056	(63.39)
5700 Legal, Election, and Audit	85,787	5,006	5,006	4,706	16,826	257.54
5800 Other	728,487	2,614,673	1,463,327	546,150	3,613,545	561.64
Total Other Operating Expenses and Services	2,650,949	5,708,252	4,578,816	2,478,119	4,782,852	93.00
6000 Capital Outlay						
6200 Building Improvements	-	-	-	-	25,500	100.00
6300 Library Books and Materials	81,671	3,768	145,231	145,231	-	(100.00)
6400 Equipment	844,830	413,701	1,778,862	867,600	836,734	(3.56)
Total Capital Outlay	926,501	417,469	1,924,093	1,012,831	862,234	(14.87)
7000 Other Outgo						
7400 Inter-Agency Pass Through	875,808	3,453,688	5,151,686	4,751,017	4,089,862	(13.92)
7500 Student Financial Aid	506,917	485,567	702,668	676,664	739,830	9.33
7600 Other Student Aid	313,378	93,103	249,003	249,003	53,043	(78.70)
Total Other Outgo	1,696,103	4,032,358	6,103,357	5,676,684	4,882,735	(13.99)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 14,328,524	\$ 23,427,917	\$ 28,134,484	\$ 19,673,024	\$ 24,653,563	25.32

Note: Expenditures for grant funds that carryover from prior years to FY 2017-2018 are not included in FY 2016-2017 Projected Expenditures, but are instead included in the FY 2017-2018 Adopted Budget.

Carryover funds total \$7,314,926.

** FY 16-17 STRS on behalf Revised Budget and Actual Expenditures posted to 3100s

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
PARKING FUND

In accordance with Section 76360 of the Education Code, the governing board of a community college district may require the payment of a fee for parking services. “Parking services” is defined as the purchase, construction, and operation and maintenance of parking facilities for 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.

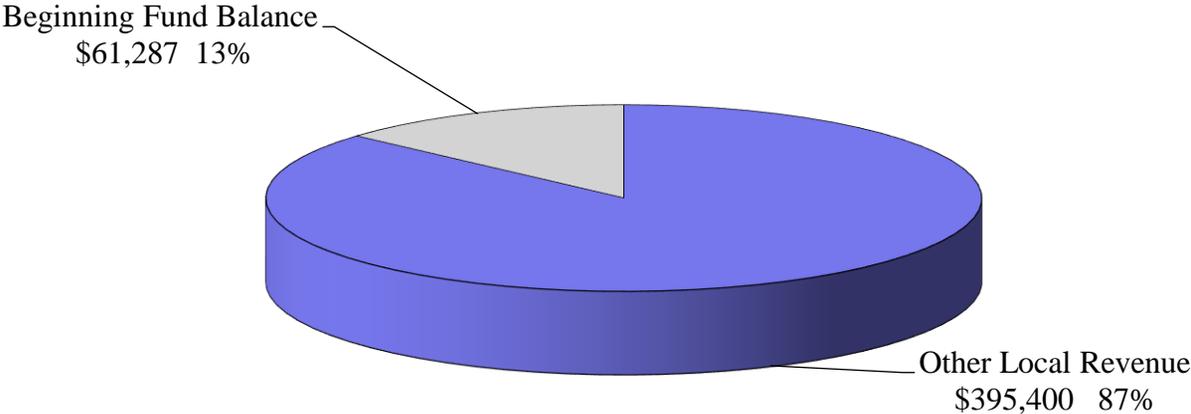
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted for in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains three types of parking revenues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

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

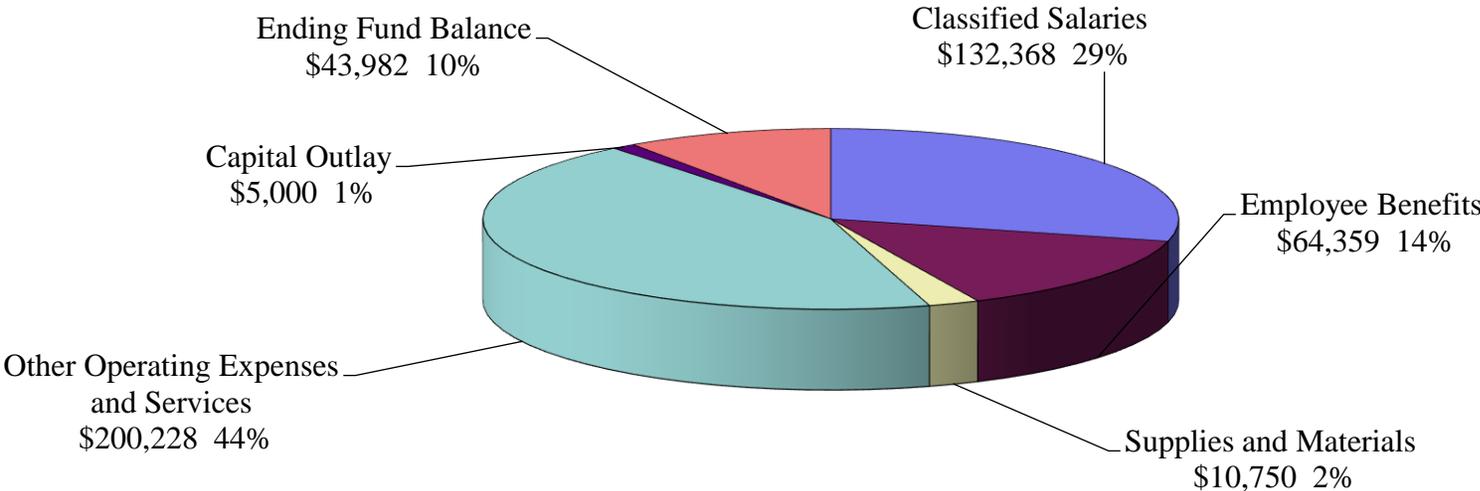
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking enforcement, parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

Parking Fund Revenues and Beginning Fund Balance: \$456,687



Parking Fund Expenditures and Ending Fund Balance: \$456,687



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

Parking Fund

<u>Revenues by Source</u>	2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8881 Parking Fees	\$ 246,314	\$ 370,000	\$ 370,000	\$ 293,350	\$ 325,000	10.79
8886 Parking Citations	35,970	36,000	36,000	27,863	35,000	25.61
8888 Parking Meters	38,630	39,000	39,000	31,682	35,000	10.47
8890 Other Local	410	450	450	956	400	(58.16)
Total Local Revenues	321,324	445,450	445,450	353,851	395,400	11.74
Beginning Fund Balance	445,587	63,956	63,956	63,956	61,287	(4.17)
Total Revenues and Beginning Fund Balance	\$ 766,911	\$ 509,406	\$ 509,406	\$ 417,807	\$ 456,687	9.31

<u>Expenditures by Object</u>	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$ 160,485	\$ 131,766	\$ 135,933	\$ 135,932	\$ 132,368	(2.62)
3000 Employee Benefits	62,860	65,727	65,727	61,717	64,359	4.28
4000 Supplies and Materials	25,520	20,250	10,683	9,825	10,750	9.41
5000 Other Operating Expenses and Services	382,680	215,728	217,754	149,046	200,228	34.34
6000 Capital Outlay	71,410	25,000	28,374	-	5,000	100.00
Total Expenditures (2000 – 6000)	702,955	458,471	458,471	356,520	412,705	15.76
Ending Fund Balance	63,956	50,935	50,935	61,287	43,982	(28.24)
Total Expenditures and Ending Fund Balance	\$ 766,911	\$ 509,406	\$ 509,406	\$ 417,807	\$ 456,687	9.31

Note: Deficit spending in FY 2017-2018 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

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

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

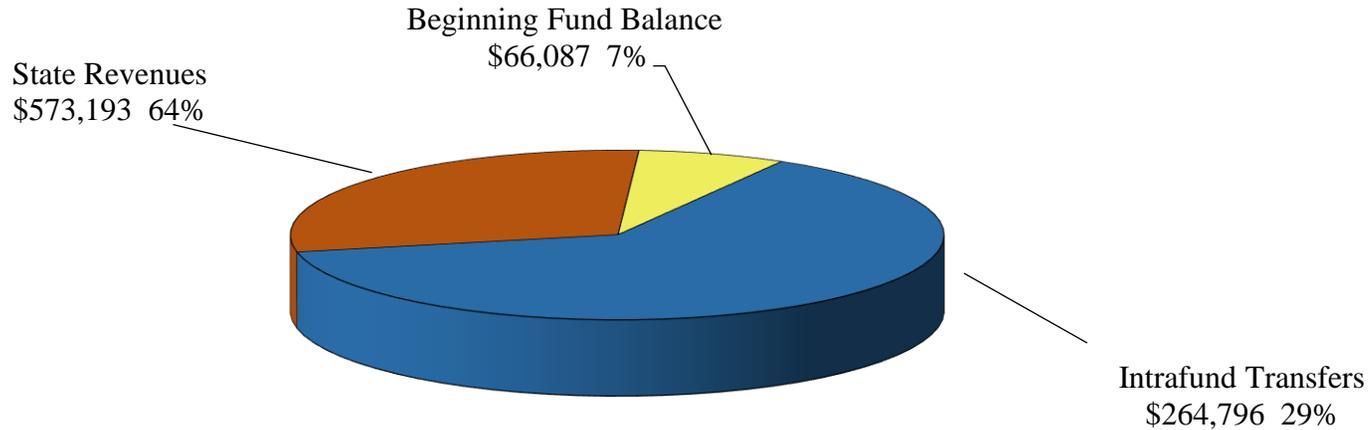
- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered an integral and necessary component for the use of other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

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

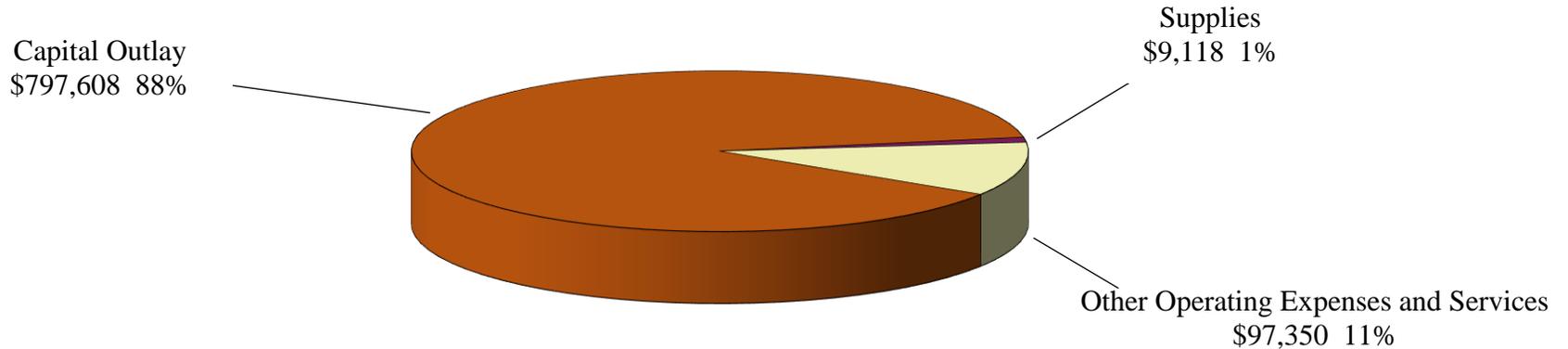
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

Instructional Equipment Block Grant Revenues and Beginning Fund Balance: \$904,076



Instructional Equipment Block Grant Expenditures and Ending Fund Balance: \$904,076



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>		2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8600	State Revenues						
8653	Instructional Improvement Grant	\$ 218,008	\$ 825,605	\$ 825,605	\$ 579,244	\$ 573,193	(1.04)
	Total State Revenues	<u>218,008</u>	<u>825,605</u>	<u>825,605</u>	<u>579,244</u>	<u>573,193</u>	(1.04)
8900	Intrafund Transfers - In	<u>270,618</u>	<u>270,587</u>	<u>270,587</u>	<u>270,587</u>	<u>264,796</u>	(2.14)
	Beginning Fund Balance	<u>44,326</u>	<u>49,070</u>	<u>49,070</u>	<u>49,070</u>	<u>66,087</u>	34.68
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 532,952</u>	<u>\$ 1,145,262</u>	<u>\$ 1,145,262</u>	<u>\$ 898,901</u>	<u>\$ 904,076</u>	0.58
<u>Expenditures by Object</u>		2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
4000	Supplies and Materials	\$ 39,291	\$ 5,091	\$ 82,525	\$ 4,894	\$ 9,118	86.31
5000	Other Operating Expenses and Services	<u>66,744</u>	<u>98,350</u>	<u>114,670</u>	<u>99,141</u>	<u>97,350</u>	(1.81)
6000	Capital Outlay	<u>377,847</u>	<u>1,041,821</u>	<u>948,067</u>	<u>728,779</u>	<u>797,608</u>	9.44
	Total Expenditures (1000 - 6000)	<u>483,882</u>	<u>1,145,262</u>	<u>1,145,262</u>	<u>832,814</u>	<u>904,076</u>	8.56
	Ending Fund Balance	<u>49,070</u>	<u>-</u>	<u>-</u>	<u>66,087</u>	<u>-</u>	(100.00)
	Total Expenditures and Ending Fund Balance	<u>\$ 532,952</u>	<u>\$ 1,145,262</u>	<u>\$ 1,145,262</u>	<u>\$ 898,901</u>	<u>\$ 904,076</u>	0.58

Note: Deficit spending in FY 2017-2018 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

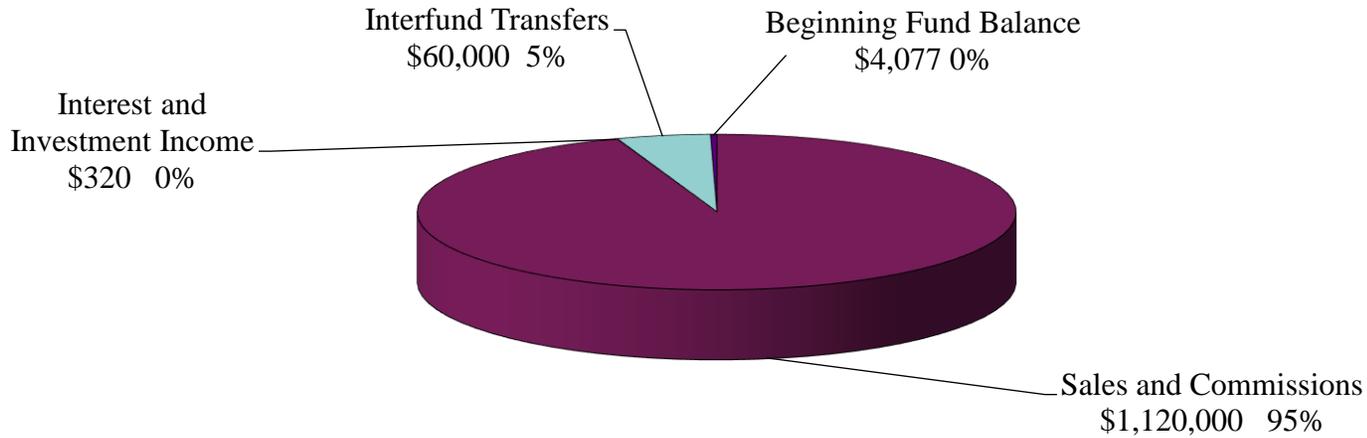
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
CAFETERIA FUND

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

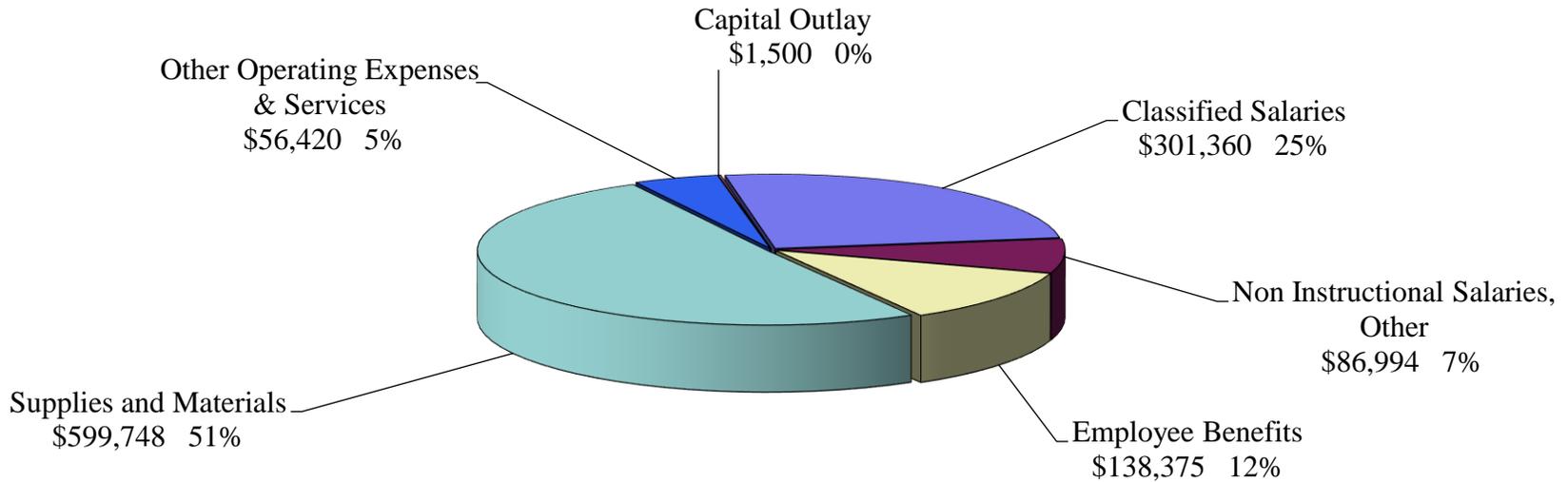
The primary source of revenue for the Cafeteria Fund is food sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

Cafeteria Fund Revenues and Beginning Fund Balance: \$1,184,397



Cafeteria Fund Expenditures and Ending Fund Balance: \$1,184,397



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

Cafeteria Fund

<u>Revenues by Source</u>	2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$ 985,159	\$ 1,026,000	\$ 1,091,429	\$ 1,091,329	\$ 1,120,000	2.63
8860 Interest and Investment	220	220	220	319	320	0.31
Total Local Revenues	<u>985,379</u>	<u>1,026,220</u>	<u>1,091,649</u>	<u>1,091,648</u>	<u>1,120,320</u>	2.63
8900 Interfund Transfers - In	<u>125,000</u>	<u>105,000</u>	<u>105,000</u>	<u>101,000</u>	<u>60,000</u>	(40.59)
Total Revenues and Other Financing Sources	<u>1,110,379</u>	<u>1,131,220</u>	<u>1,196,649</u>	<u>1,192,648</u>	<u>1,180,320</u>	(1.03)
Beginning Fund Balance	<u>4,792</u>	<u>4,004</u>	<u>4,004</u>	<u>4,004</u>	<u>4,077</u>	1.82
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 1,115,171</u>	<u>\$ 1,135,224</u>	<u>\$ 1,200,653</u>	<u>\$ 1,196,652</u>	<u>\$ 1,184,397</u>	(1.02)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

Cafeteria Fund

<u>Expenditures by Object</u>	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 306,455	\$ 297,975	\$ 347,284	\$ 312,253	\$ 301,360	(3.49)
2300 Non Instructional Salaries, Other	58,392	69,594	69,594	104,624	86,994	(16.85)
Total Classified Salaries	<u>364,847</u>	<u>367,569</u>	<u>416,878</u>	<u>416,877</u>	<u>388,354</u>	(6.84)
3000 Employee Benefits	<u>114,563</u>	<u>124,166</u>	<u>132,551</u>	<u>132,550</u>	<u>138,375</u>	4.39
4000 Supplies and Materials	<u>576,927</u>	<u>584,739</u>	<u>592,474</u>	<u>589,895</u>	<u>599,748</u>	1.67
5000 Other Operating Expenses and Services						
5150 Credit Card Fees	28,908	30,000	30,000	31,039	32,000	3.10
5500 Utilities	16,129	17,000	17,000	12,524	13,420	7.15
5635 Rents and Leases	5,844	6,000	4,100	4,405	5,000	13.51
5642 Repairs, Non Instructional Equipment	714	750	750	-	500	100.00
5800 Other	3,235	3,500	5,400	5,285	5,500	4.07
Total Other Operating Expenses and Services	<u>54,830</u>	<u>57,250</u>	<u>57,250</u>	<u>53,253</u>	<u>56,420</u>	5.95
6490 Capital Outlay	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	100.00
Total Expenditures (2000-6000)	<u>1,111,167</u>	<u>1,135,224</u>	<u>1,200,653</u>	<u>1,192,575</u>	<u>1,184,397</u>	(0.69)
Ending Fund Balance	<u>4,004</u>	<u>-</u>	<u>-</u>	<u>4,077</u>	<u>-</u>	(100.00)
Total Expenditures and Ending Fund Balance	<u>\$ 1,115,171</u>	<u>\$ 1,135,224</u>	<u>\$ 1,200,653</u>	<u>\$ 1,196,652</u>	<u>\$ 1,184,397</u>	(1.02)

Note: Deficit spending in FY 2017-2018 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
CHILD DEVELOPMENT FUND

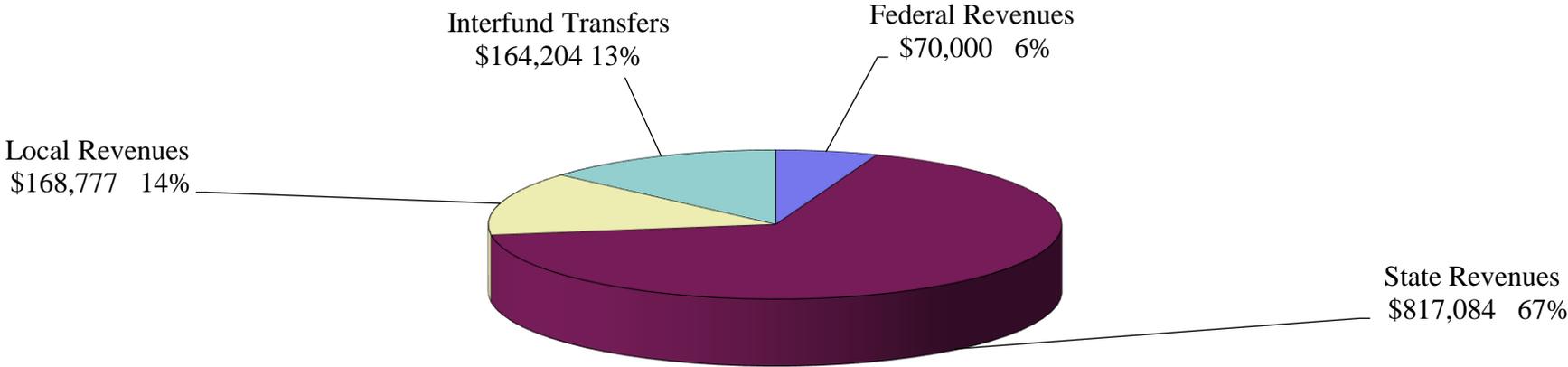
The Child Development Fund is a special revenue, restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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

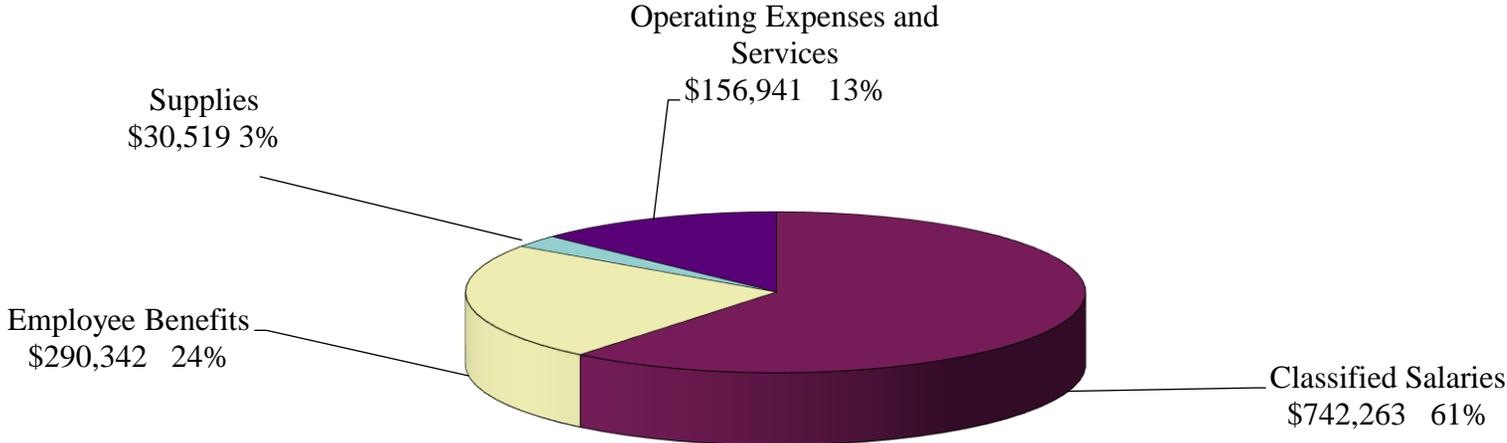
As a restricted fund, revenues and expenses are accounted for in the same manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

Child Development Fund Revenues and Beginning Fund Balance: \$1,220,065



Child Development Fund Expenditures and Ending Fund Balance: \$1,220,065



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
Child Development Fund

Revenues by Source		2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues	\$ 72,600	\$ 70,000	\$ 70,000	\$ 68,373	\$ 70,000	2.38
8600	State Revenues						
	8623 Child Development Division Award	12,813	12,813	12,895	12,895	12,895	-
	8650 California State Preschool	691,607	814,008	895,819	799,610	801,189	0.20
	8690 Child and Adult Care Food Program	3,463	3,000	3,000	3,001	3,000	(0.03)
	Total State Revenues	<u>707,883</u>	<u>829,821</u>	<u>911,714</u>	<u>815,506</u>	<u>817,084</u>	0.19
8800	Local Revenues						
	8850 Rents and Leases	19,724	19,724	19,724	6,575	6,575	-
	8871 Child Development Services	72,581	108,926	115,551	143,283	162,202	13.20
	8890 Other Local Revenue	134	-	-	416	-	-
	8899 Quality Enhancement	8,519	31,481	66,481	51,482	-	(100.00)
	Total Local Revenues	<u>100,958</u>	<u>160,131</u>	<u>201,756</u>	<u>201,756</u>	<u>168,777</u>	(16.35)
8900	Interfund Transfers - In	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	-
Total Revenues and Other Financing Sources		<u>\$ 1,045,645</u>	<u>\$ 1,224,156</u>	<u>\$ 1,347,674</u>	<u>\$ 1,249,839</u>	<u>\$ 1,220,065</u>	(2.38)

Note: FY 2016-2017 Quality Enhancement Funds were used to fund the Director Salaries.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
Child Development Fund

<u>Expenditures by Object</u>		2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries	\$ -	\$ -	\$ 41,251	\$ 41,251	\$ -	(100.00)
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	524,370	606,267	614,932	552,097	611,973	10.85
2300	Non Instructional Salaries, Other	189,599	121,417	185,119	185,119	130,290	(29.62)
	Total Classified Salaries	<u>713,969</u>	<u>727,684</u>	<u>800,051</u>	<u>737,216</u>	<u>742,263</u>	0.68
3000	Employee Benefits						
3100	State Teacher's Retirement System	-	-	5,133	5,133	-	(100.00)
3200	Public Employees' Retirement System	59,720	84,198	73,759	73,759	95,045	28.86
3300	Old Age, Survivors, Disability, and Health Ins.	42,032	49,120	43,163	43,163	56,784	31.56
3400	Health and Welfare	126,063	161,401	149,416	149,416	125,331	(16.12)
3500	State Unemployment Insurance	292	321	304	304	371	22.04
3600	Workers' Compensation Insurance	12,859	13,564	14,497	14,497	12,811	(11.63)
	Total Employee Benefits	<u>240,966</u>	<u>308,604</u>	<u>286,272</u>	<u>286,272</u>	<u>290,342</u>	1.42
4000	Total Supplies and Materials	<u>10,540</u>	<u>10,975</u>	<u>47,730</u>	<u>12,730</u>	<u>30,519</u>	139.74
5000	Other Operating Expenses and Services						
5001	Copying	-	1,000	-	-	-	-
5003	Printing	824	450	1,009	1,009	1,250	23.89
5045	Postage	41	120	30	30	30	-
5100	Catering	79,137	107,689	110,636	110,636	104,018	(5.98)
5200	Conferences Administrators	-	10,103	3,882	3,882	3,900	0.46
5300	Dues/Memberships	-	460	460	460	500	8.70
5500	Utilities	-	48,995	50,176	50,176	41,068	(18.15)
5600	Rents, Leases, and Maintenance	-	275	278	278	275	(1.08)
5700	Legal, Election, and Audit	-	2,068	-	-	-	-
5800	Other	168	4,000	5,899	5,899	5,900	0.02
	Total Operating Expenses and Services	<u>80,170</u>	<u>175,160</u>	<u>172,370</u>	<u>172,370</u>	<u>156,941</u>	(8.95)
6000	Total Capital Outlay	<u>-</u>	<u>1,733</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 1,045,645</u>	<u>\$ 1,224,156</u>	<u>\$ 1,347,674</u>	<u>\$ 1,249,839</u>	<u>\$ 1,220,065</u>	(2.38)

Note: FY 2016-2017 Quality Enhancement Funds were used to fund the Director Salaries. Per the California Community College Budget and Accounting manual, the salaries and expenses that are part of the instructional activity of the college must be accounted for in the General Fund. The Child Care General Fund budget is \$481,310.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
CAPITAL OUTLAY PROJECTS FUND

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

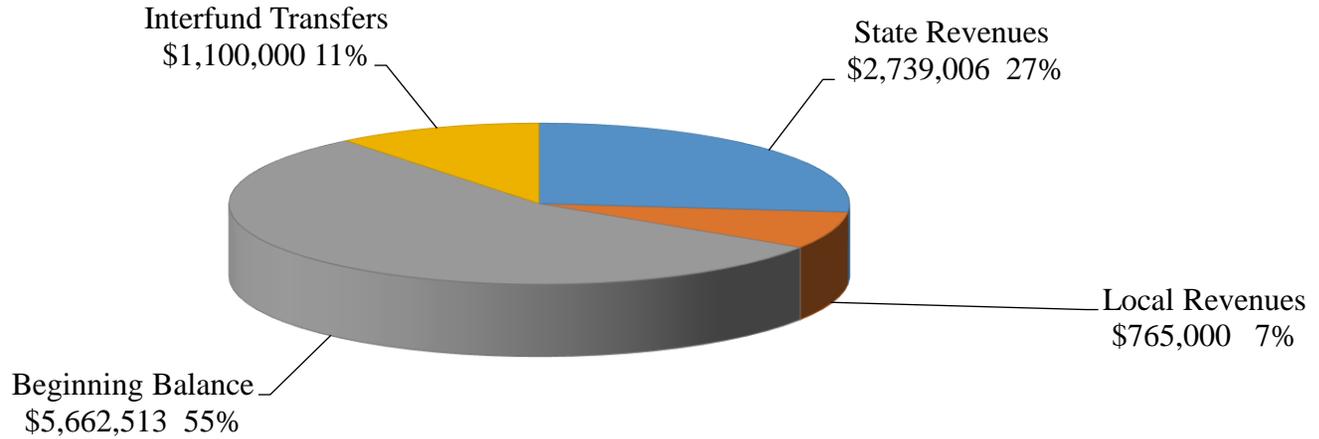
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Proceeds from Lease Revenue Bonds
- Sublease revenue from partnership agreement
- Transfers from General Fund Unrestricted

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

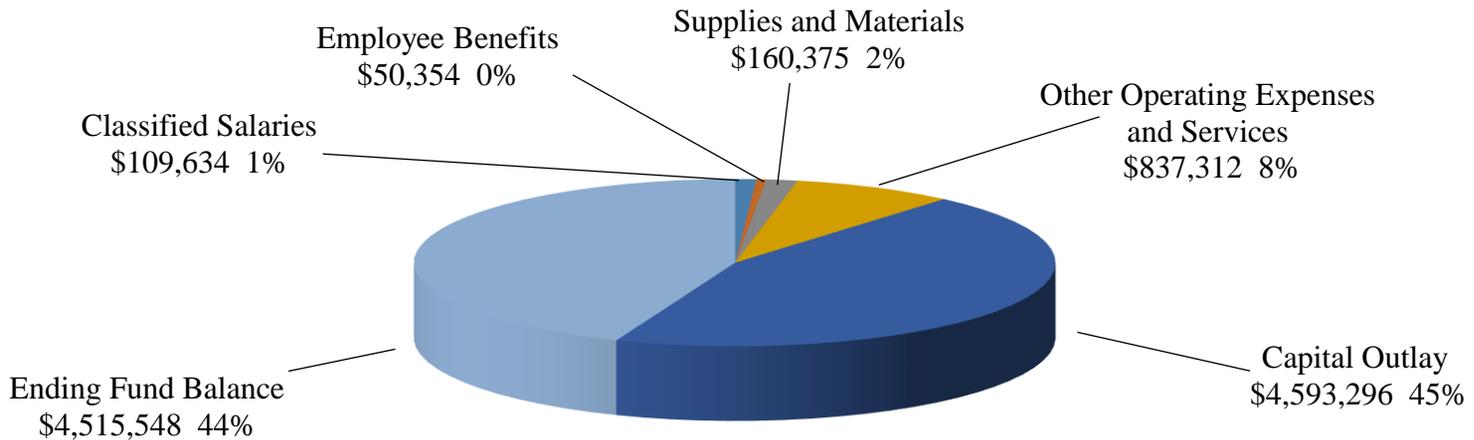
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment Leases
- Roof Repairs
- South West Corridor Improvements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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

Capital Outlay Projects Fund Revenues and Beginning Fund Balance: \$10,266,519



Capital Outlay Projects Fund Expenditures and Ending Fund Balance: \$10,266,519



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
Capital Outlay Projects Fund

<u>Revenues by Source</u>	2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8600 State Revenues						
8651 Community College Const. Act (Proposition 55)	\$ 101,377	\$ 4,142,000	\$ 4,142,000	\$ 1,893,178	\$ 290,187	(84.67)
8652 Scheduled Maintenance & Block Grant	856,000	1,453,490	1,453,490	277,075	1,676,415	505.04
8652 Proposition 39 Energy Sustainability	318,687	433,234	433,234	408,032	772,404	89.30
State Revenues	<u>1,276,064</u>	<u>6,028,724</u>	<u>6,028,724</u>	<u>2,578,285</u>	<u>2,739,006</u>	6.23
8800 Local Revenues						
8860 Interest and Investment	20,413	20,000	20,000	35,834	20,000	(44.19)
8880 Capital Outlay Fee	20,398	25,000	25,000	46,567	45,000	(3.37)
8890 Redevelopment	726,590	700,000	700,000	767,518	700,000	(8.80)
8890 Water Conservation	62,620	200,000	200,000	73,396	-	(100.00)
Total Local Revenues	<u>830,021</u>	<u>945,000</u>	<u>945,000</u>	<u>923,315</u>	<u>765,000</u>	(17.15)
8900 Interfund Transfers - In	750,000	850,000	850,000	850,000	1,100,000	29.41
Total Revenues and Other Financing Sources	<u>2,856,085</u>	<u>7,823,724</u>	<u>7,823,724</u>	<u>4,351,600</u>	<u>4,604,006</u>	5.80
Beginning Fund Balance	<u>5,221,356</u>	<u>4,927,620</u>	<u>4,927,620</u>	<u>4,927,620</u>	<u>5,662,513</u>	14.91
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 8,077,441</u>	<u>\$ 12,751,344</u>	<u>\$ 12,751,344</u>	<u>\$ 9,279,220</u>	<u>\$ 10,266,519</u>	10.64

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
Capital Outlay Projects Fund

<u>Expenditures by Object</u>		2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ 106,650	\$ 111,220	\$ 137,579	\$ 137,578	\$ 109,634	(20.31)
3000	Employee Benefits	34,563	50,282	50,282	38,848	50,354	29.62
4000	Supplies and Materials	24,394	52,013	118,696	118,695	160,375	35.12
5000	Other Operating Expenses and Services	958,089	811,773	883,239	773,467	837,312	8.25
6000	Capital Outlay	2,026,125	7,428,886	7,264,378	2,548,119	4,593,296	80.26
	Total Expenditures (1000 – 6000)	3,149,821	8,454,174	8,454,174	3,616,707	5,750,971	59.01
7910	Board of Trustees Capital Outlay Reserve	2,066,706	2,066,706	2,066,706	2,066,706	2,066,706	-
7900	Designated Fund Balance	2,860,914	2,230,464	2,230,464	3,595,807	2,448,842	(31.90)
	Ending Fund Balance	4,927,620	4,297,170	4,297,170	5,662,513	4,515,548	(20.26)
	Total Expenditures and Ending Fund Balance	\$ 8,077,441	\$ 12,751,344	\$ 12,751,344	\$ 9,279,220	\$ 10,266,519	10.64

Note: Capital Outlay by Projects is provided in detail on page 70. Deficit spending in FY 2017-2018 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

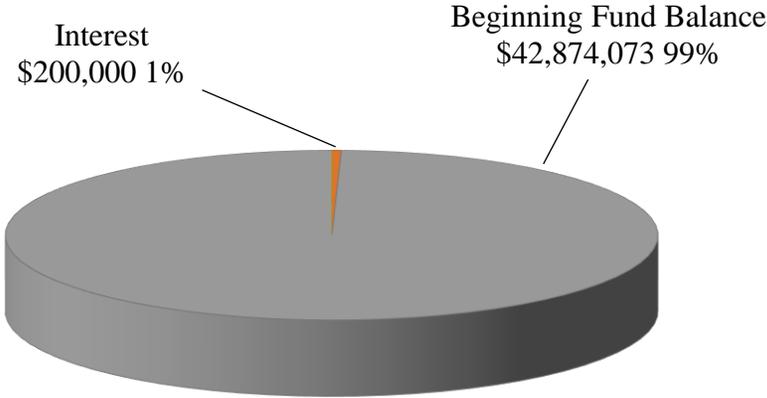
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
BOND PROJECTS FUND

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

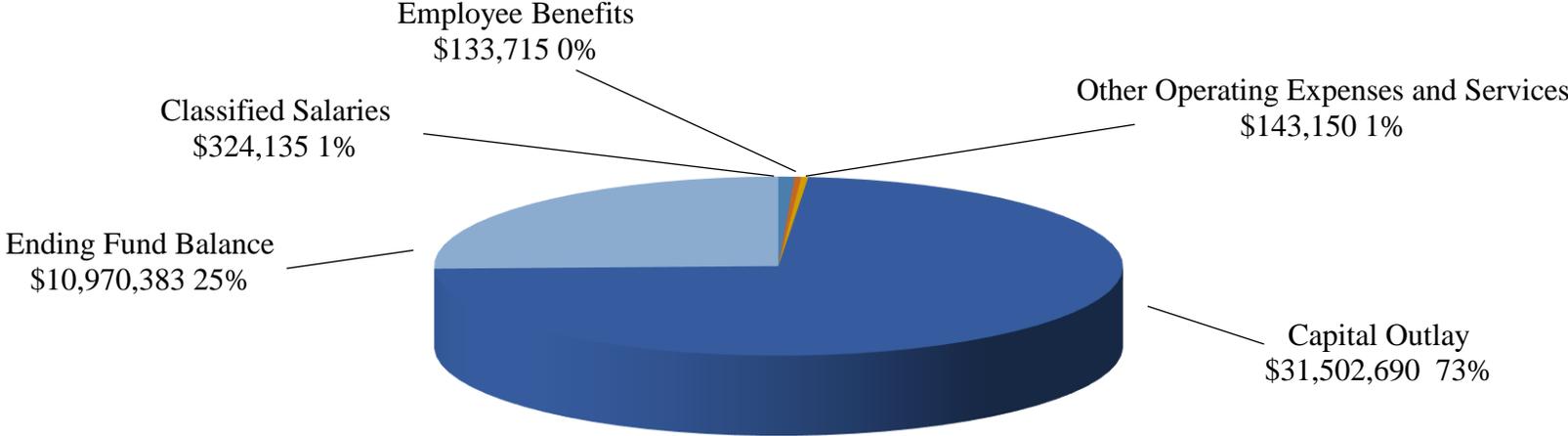
General Obligation Bonds, Series A was issued on May 21, 2015 in the amount of \$70,000,000.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018**

Bond Projects Fund Revenues and Beginning Fund Balance: \$43,074,073



Bond Projects Fund Expenditures and Ending Fund Balance: \$43,074,073



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

Bond Projects Fund

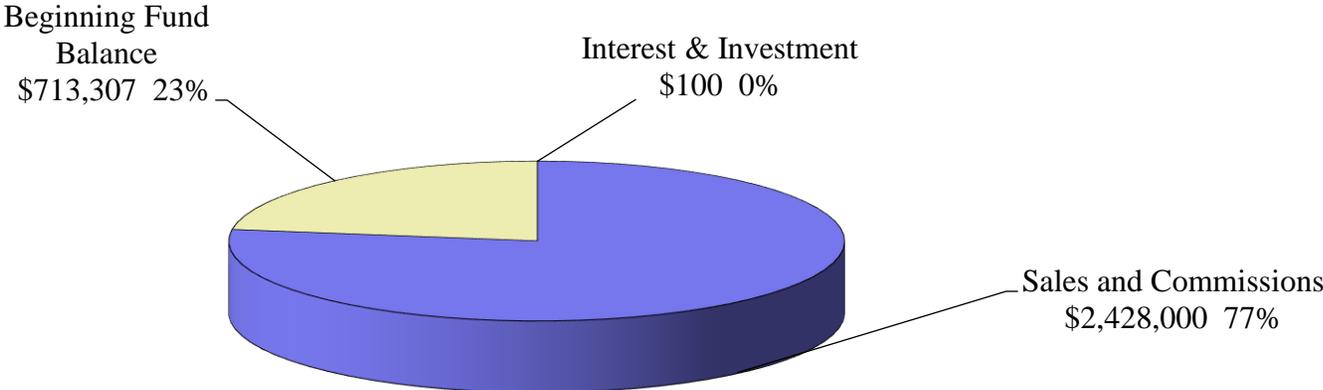
<u>Revenues by Source</u>		2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8860	Interest	\$ 291,193	\$ 200,000	\$ 200,000	\$ 389,171	\$ 200,000	(48.61)
	Beginning Fund Balance	62,929,358	54,781,961	54,781,961	54,781,961	42,874,073	(21.74)
	Total Revenues and Beginning Fund Balance	<u>\$ 63,220,551</u>	<u>\$ 54,981,961</u>	<u>\$ 54,981,961</u>	<u>\$ 55,171,132</u>	<u>\$ 43,074,073</u>	(21.93)

<u>Expenditures by Object</u>		2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ -	\$ 309,612	\$ 309,612	\$ -	\$ 324,135	100.00
3000	Employee Benefits	-	111,223	122,223	-	133,715	100.00
4000	Supplies	20,801	100,000	100,000	-	-	-
5000	Other Operating Expenses and Services	6,855,286	1,452,562	1,351,562	553,340	143,150	(74.13)
6000	Capital Outlay	1,562,503	25,803,928	25,893,928	11,743,719	31,502,690	168.25
	Total Expenditures	<u>8,438,590</u>	<u>27,777,325</u>	<u>27,777,325</u>	<u>12,297,059</u>	<u>32,103,690</u>	161.07
	Ending Fund Balance	54,781,961	27,204,636	27,204,636	42,874,073	10,970,383	(74.41)
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 63,220,551</u>	<u>\$ 54,981,961</u>	<u>\$ 54,981,961</u>	<u>\$ 55,171,132</u>	<u>\$ 43,074,073</u>	(21.93)

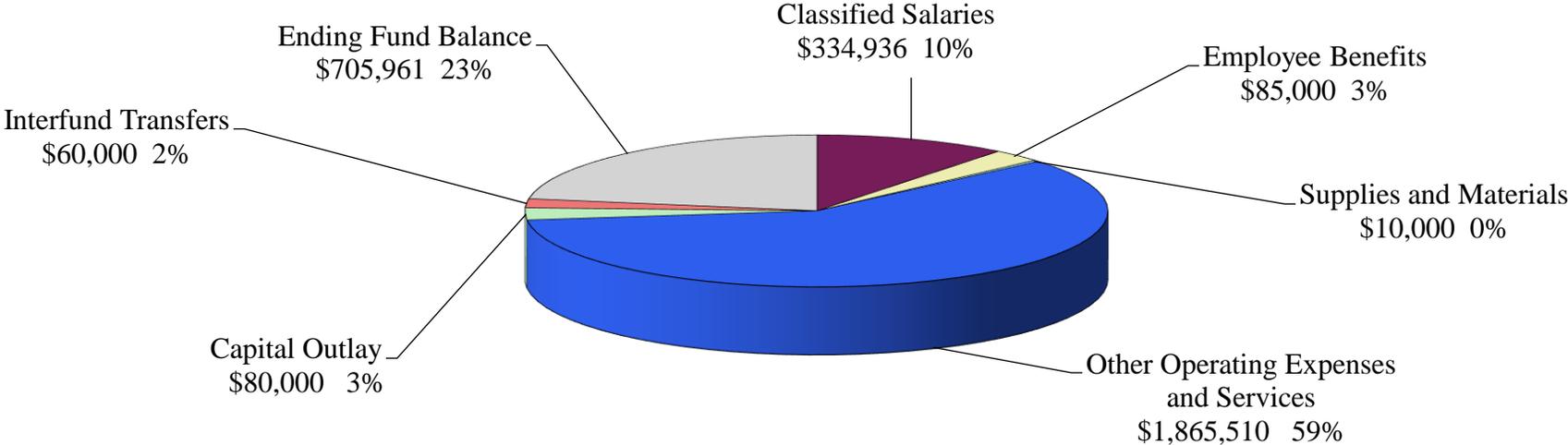
Note: Bond Fund by Projects is provided in detail on page 71. Deficit spending in FY 2017-2018 Adopted Budget is due to inclusion of the beginning balance and zero based budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

Bookstore Fund Revenues and Beginning Fund Balance: \$3,141,707



Bookstore Fund Expenditures and Ending Fund Balance: \$3,141,407



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

Bookstore Fund

<u>Revenues by Source</u>		2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8800	Local Revenues						
	8840 Sales and Commissions	\$ 2,218,815	\$ 2,238,815	\$ 2,238,815	\$ 2,130,255	\$ 2,428,000	13.98
	8860 Interest and Investment	130	130	130	99	100	1.01
	Total Local Revenues	<u>2,218,945</u>	<u>2,238,945</u>	<u>2,238,945</u>	<u>2,130,354</u>	<u>2,428,100</u>	13.98
	Beginning Fund Balance	<u>1,066,649</u>	<u>931,476</u>	<u>931,476</u>	<u>931,476</u>	<u>713,307</u>	(23.42)
	Total Revenues and Beginning Fund Balance	<u>\$ 3,285,594</u>	<u>\$ 3,170,421</u>	<u>\$ 3,170,421</u>	<u>\$ 3,061,830</u>	<u>\$ 3,141,407</u>	2.60

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

Bookstore Fund

<u>Expenditures by Object</u>	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 221,610	\$ 271,959	\$ 290,953	\$ 290,953	\$ 294,936	1.37
2330 Non Instructional Salaries, Other	37,644	38,259	67,073	67,073	40,000	(40.36)
Total Classified Salaries	<u>259,254</u>	<u>310,218</u>	<u>358,026</u>	<u>358,026</u>	<u>334,936</u>	(6.45)
3000 Employee Benefits	<u>68,453</u>	<u>104,039</u>	<u>104,039</u>	<u>102,049</u>	<u>85,000</u>	(16.71)
4000 Supplies and Materials	<u>21,264</u>	<u>20,000</u>	<u>9,000</u>	<u>7,961</u>	<u>10,000</u>	25.61
5000 Other Operating Expenses and Services						
5100 Consultants	35,990	36,000	37,951	37,951	38,000	0.13
5220 Conferences	695	700	824	824	850	3.16
5500 Utilities	65,021	65,000	52,995	46,482	47,000	1.11
5642 Repairs Non Instructional Equipment	322	325	325	-	-	-
5800 Other - Cost of Goods Sold	1,712,551	1,722,500	1,674,692	1,637,331	1,750,000	6.88
5892 Bank Charges	25,589	25,000	27,990	27,990	27,000	(3.54)
5897 Other - Operating Expenses	282	285	3,203	2,654	2,660	0.23
Total Other Operating Expenses and Services	<u>1,840,450</u>	<u>1,849,810</u>	<u>1,797,980</u>	<u>1,753,232</u>	<u>1,865,510</u>	6.40
6000 Capital Outlay	<u>39,697</u>	<u>90,000</u>	<u>105,022</u>	<u>26,255</u>	<u>80,000</u>	204.70
7000 Interfund Transfers-Out	<u>125,000</u>	<u>105,000</u>	<u>105,000</u>	<u>101,000</u>	<u>60,000</u>	(40.59)
Total Expenditures (2000-7000)	<u>2,354,118</u>	<u>2,479,067</u>	<u>2,479,067</u>	<u>2,348,523</u>	<u>2,435,446</u>	3.70
Ending Fund Balance	<u>931,476</u>	<u>691,354</u>	<u>691,354</u>	<u>713,307</u>	<u>705,961</u>	(1.03)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 3,285,594</u>	<u>\$ 3,170,421</u>	<u>\$ 3,170,421</u>	<u>\$ 3,061,830</u>	<u>\$ 3,141,407</u>	2.60

Note: Deficit spending in FY 2017-2018 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018**

Budget Fund Summary

73

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
BOOKSTORE FUND

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

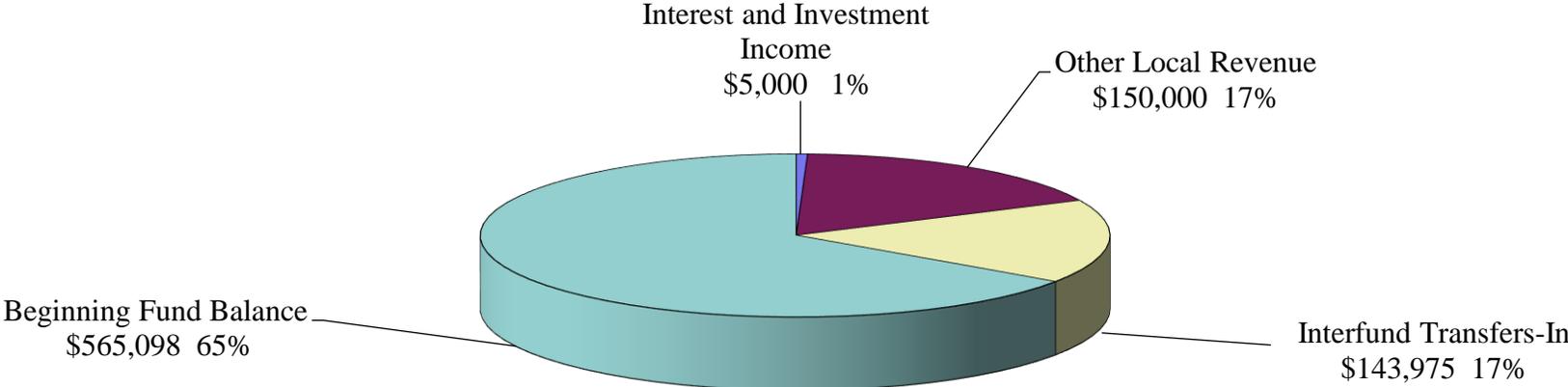
All necessary expenses, including salaries, wages, and cost of capital improvement are paid from the retail operation's generated revenues.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
SELF-INSURANCE FUND

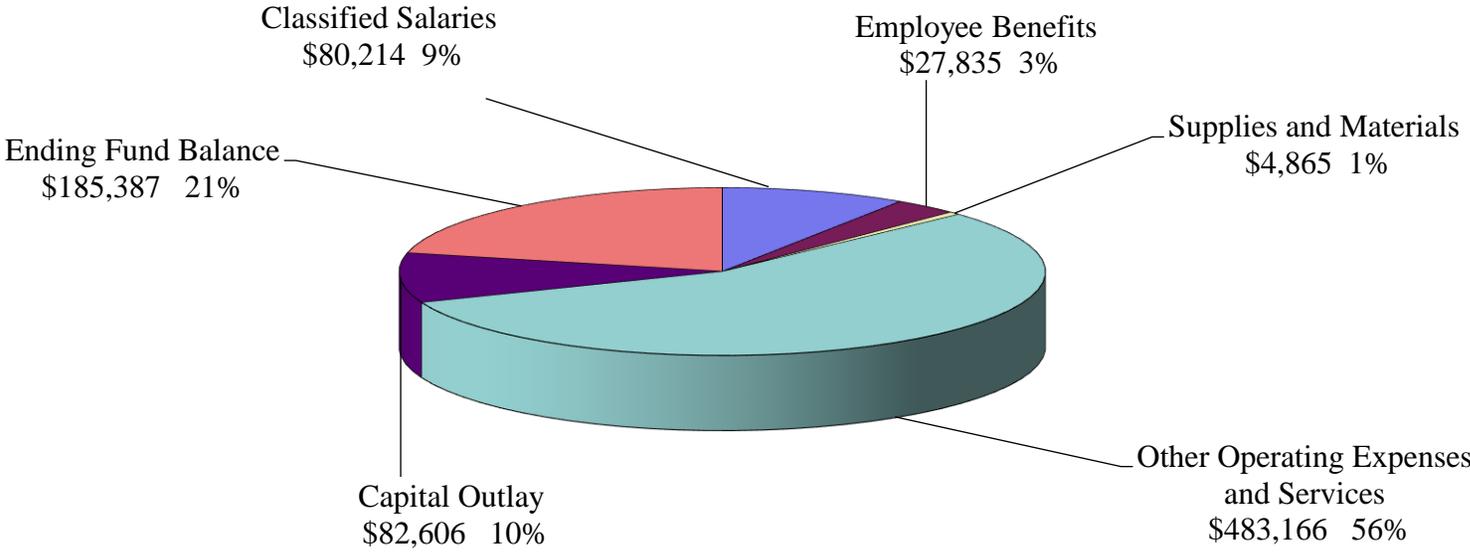
The Self-Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

Self-Insurance Fund Revenues and Beginning Fund Balance: \$864,073



Self-Insurance Fund Expenditures and Ending Fund Balance: \$864,073



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

Self-Insurance Fund

<u>Revenues by Source</u>	2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8860 Interest and Investment	\$ 1,127	\$ 1,000	\$ 5,000	\$ 5,011	\$ 5,000	(0.22)
8890 Other Local	100,000	150,000	451,994	451,994	150,000	(66.81)
Total Local Revenues	<u>101,127</u>	<u>151,000</u>	<u>456,994</u>	<u>457,005</u>	<u>155,000</u>	(66.08)
8900 Interfund Transfers - In	226,520	388,000	388,000	388,000	143,975	(62.89)
Total Revenues and Other Financing Sources	<u>327,647</u>	<u>539,000</u>	<u>844,994</u>	<u>845,005</u>	<u>298,975</u>	(64.62)
Beginning Fund Balance	<u>239,473</u>	<u>168,276</u>	<u>168,276</u>	<u>168,276</u>	<u>565,098</u>	235.82
Total Revenues, Other Financing Services, and Beginning Fund Balance	<u>\$ 567,120</u>	<u>\$ 707,276</u>	<u>\$ 1,013,270</u>	<u>\$ 1,013,281</u>	<u>\$ 864,073</u>	(14.73)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
Self-Insurance Fund

<u>Expenditures by Object</u>		2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ 89,662	\$ 78,808	\$ 78,808	\$ 58,156	\$ 80,214	37.93
3000	Employee Benefits	16,226	25,215	25,215	18,911	27,835	47.19
4000	Supplies and Materials	7,239	3,616	2,202	1,846	4,865	163.54
5000	Other Operating Expenses and Services	283,237	84,526	386,719	369,270	483,166	30.84
6000	Capital Outlay	2,480	82,495	87,710	-	82,606	100.00
	Total Expenditures (1000 – 6000)	398,844	274,660	580,654	448,183	678,686	51.43
	Ending Fund Balance	168,276	432,616	432,616	565,098	185,387	(67.19)
	Total Expenditures and Ending Fund Balance	\$ 567,120	\$ 707,276	\$ 1,013,270	\$ 1,013,281	\$ 864,073	(14.73)

Note: Deficit spending in FY 2017-2018 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

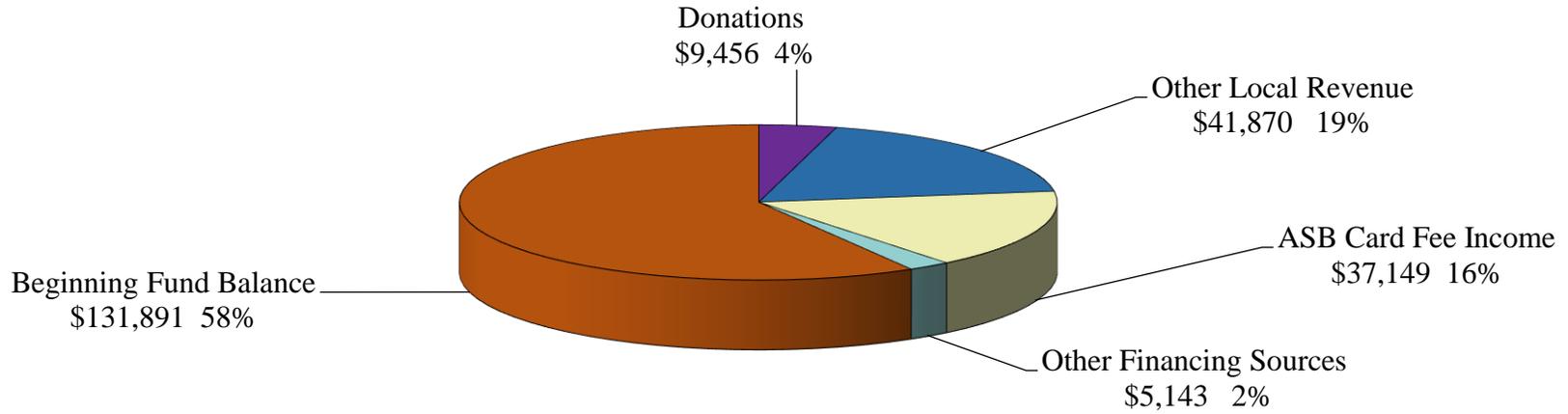
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
STUDENT GOVERNMENT ASSOCIATION FUND

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

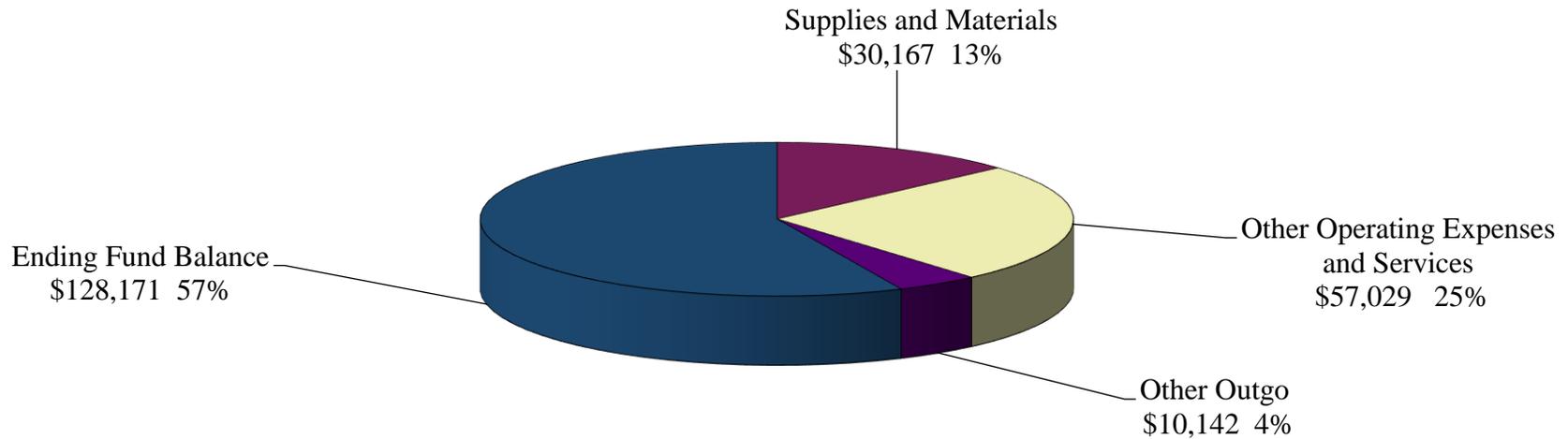
The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

Student Government Association Fund Revenues and Beginning Fund Balance: \$225,509



Student Government Association Fund Expenditures and Ending Fund Balance: \$225,509



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018 Student Government Association Fund

<u>Revenues by Source</u>	2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 37,179	\$ 38,666	\$ 38,666	\$ 9,271	\$ 9,456	2.00
8832 Commissions	982	1,021	1,021	5,705	5,819	2.00
8841 Ticket Sales	39,707	41,295	41,295	22,297	22,745	2.01
8842 Advertising Sales	1,300	1,339	1,339	3,030	3,091	2.01
8845 Concession Sales	622	641	641	276	-	(100.00)
8849 Miscellaneous Sales	16,913	17,589	17,589	6,465	6,594	2.00
8855 Audience Participation	-	-	-	350	357	2.00
8856 Entry Fee	16,235	16,336	16,336	-	-	-
8857 Membership Fee	10,110	10,514	10,514	3,180	3,244	2.01
8861 Interest	22	23	23	20	20	2.00
8878 Health Fee	170	176	176	-	-	-
8887 ASB Card Fee	34,245	35,614	35,614	36,421	37,149	2.00
Total Local Revenues	157,485	163,214	163,214	87,015	88,475	1.68
8900 Other Financing Sources						
8980 Interfund Transfers-In	8,787	9,138	9,138	5,042	5,143	2.00
8999 Intrafund Transfers-In	1,172	1,215	1,215	-	-	-
Total Other Financing Sources	9,959	10,353	10,353	5,042	5,143	2.00
Total Revenues and Other Financing Sources	167,444	173,567	173,567	92,057	93,618	1.70
Beginning Fund Balance	170,501	173,690	173,690	173,690	131,891	(24.07)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 337,945	\$ 347,257	\$ 347,257	\$ 265,747	\$ 225,509	(15.14)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018 Student Government Association Fund

<u>Expenditures by Object</u>	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional	\$ 22,452	\$ 23,319	\$ 23,319	\$ 16,657	\$ 16,990	2.00
4501 Uniforms Clothing Costumes	26,291	27,341	27,341	3,637	3,710	2.01
4710 Food	21,504	22,360	22,360	9,281	9,467	2.00
Total Supplies and Materials	70,247	73,020	73,020	29,575	30,167	2.00
5000 Other Operating Expenses and Services						
5045 Postage	1,212	1,260	1,260	201	205	-
5100 Contract	23,368	24,298	24,298	11,983	12,223	2.00
5150 District Administrative Fees and Charges	5,000	5,000	5,000	5,000	5,000	-
5195 Entry Fee	23,257	23,998	23,998	3,195	3,259	2.00
5210 Mileage	165	171	171	(7)	25	(457.14)
5219 Other Travel	2,026	2,036	2,036	-	-	-
5220 Conferences	2,461	2,556	2,556	1,624	1,656	1.97
5224 Student Travel	5,068	5,265	5,265	9,689	9,883	2.00
5300 Dues Memberships	10,593	11,015	11,015	1,730	1,765	2.02
5420 Liability Insurance	993	1,032	1,032	-	-	-
5500 Utilities	2,961	3,078	3,078	2,673	2,726	1.98
5635 Rents and Leases	344	356	356	-	-	-
5640 Equipment Repair	535	556	556	2,146	2,189	-
5690 Miscellaneous Expense	3,191	3,315	3,315	(108)	100	(192.59)
5740 Advertising	1,075	1,116	1,116	2,846	2,903	2.00
5801 Donation Expense	-	500	500	7,000	7,140	2.00
5802 Prizes Awards	345	357	357	1,974	2,013	1.98
5890 Other Services (IT Chargebacks)	-	-	-	945	964	2.01
5999 Credit Card Charges	255	265	265	312	318	1.92
6000 Equipment						
6491 Equip Expense Instructional	-	-	-	4,569	4,660	1.99
Total Other Operating Expenses and Services	82,849	86,174	86,174	55,772	57,029	2.25
Total Expenditures (4000 - 6000)	153,096	159,194	159,194	85,347	87,196	2.17

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018 Student Government Association Fund

<u>Expenditures by Object</u>	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
7000 Other Outgo						
7300 Interfund Transfers-Out	8,787	9,138	9,138	43,467	5,000	(88.50)
7301 Intrafund Transfers-Out	1,172	1,215	1,215	3,259	3,324	1.99
7400 Club Bonus	-	500	500	1,783	1,818	1.96
7510 Student Financial Scholarships	1,200	1,245	1,245	-	-	-
Total Other Outgo	11,159	12,098	12,098	48,509	10,142	(79.09)
Total Expenditures (4000 - 7000)	164,255	171,292	171,292	133,856	97,338	(27.28)
Ending Fund Balance	173,690	175,965	175,965	131,891	128,171	(2.82)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 337,945	\$ 347,257	\$ 347,257	\$ 265,747	\$ 225,509	(15.14)

Note: In FY 2016-2017 Projected and FY 2017-2018 Adopted Budget, all Athletic accounts have been transferred to Foundation.

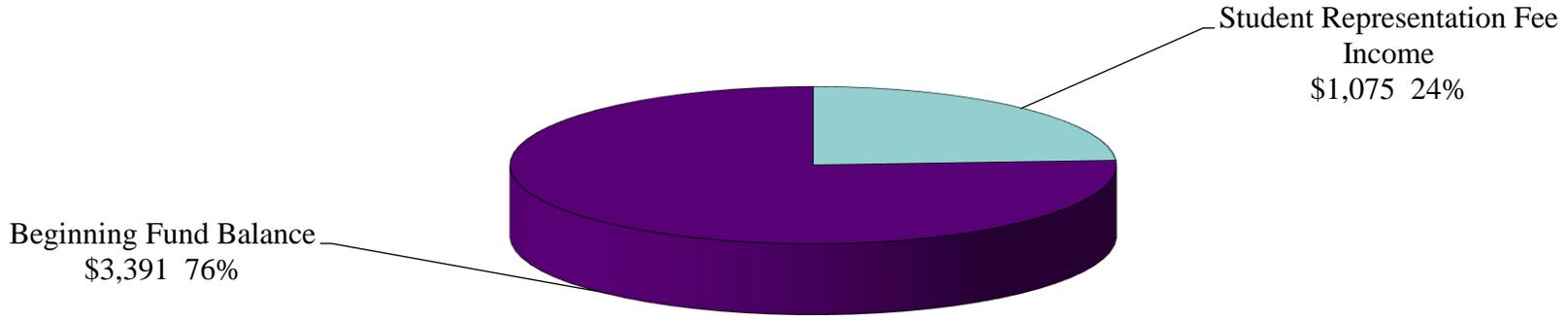
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
STUDENT REPRESENTATION FEE FUND

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

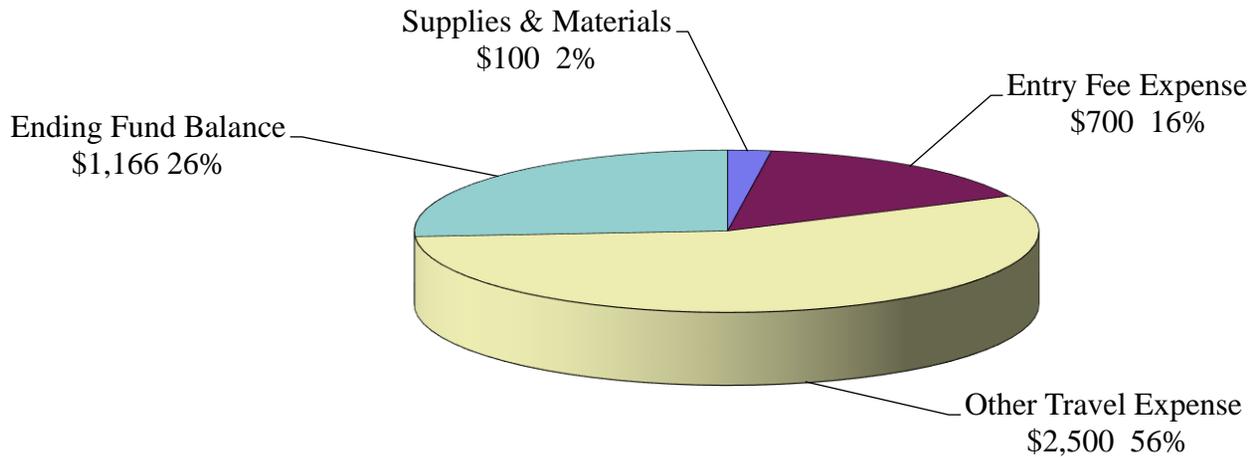
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

Student Representation Fee Fund Revenues and Beginning Fund Balance: \$4,466



Student Representation Fee Fund Expenditures and Ending Fund Balance: \$4,466



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

Student Representation Fee Fund

<u>Revenues by Source</u>	2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8884 Student Representation Fee	\$ 917	\$ 945	\$ 945	\$ 1,055	\$ 1,075	1.90
Beginning Fund Balance	1,419	2,336	2,336	2,336	3,391	45.16
Total Revenues and Beginning Fund Balance	<u>\$ 2,336</u>	<u>\$ 3,281</u>	<u>\$ 3,281</u>	<u>\$ 3,391</u>	<u>\$ 4,466</u>	31.70

<u>Expenditures by Object</u>	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials	\$ -	\$ 115	\$ 115	\$ -	\$ 100	100.00
5000 Other Operating Expenses and Services						
5195 Entry Fee	-	150	150	-	700	100.00
5224 Student Travel	-	500	500	-	2,500	100.00
Total Other Operating Expenses and Services	<u>-</u>	<u>650</u>	<u>650</u>	<u>-</u>	<u>3,200</u>	100.00
Total Expenditures (4000 - 5000)	<u>-</u>	<u>765</u>	<u>765</u>	<u>-</u>	<u>3,300</u>	100.00
Ending Fund Balance	<u>2,336</u>	<u>2,516</u>	<u>2,516</u>	<u>3,391</u>	<u>1,166</u>	(65.61)
Total Expenditures and Ending Fund Balance	<u>\$ 2,336</u>	<u>\$ 3,281</u>	<u>\$ 3,281</u>	<u>\$ 3,391</u>	<u>\$ 4,466</u>	31.70

Note: Student Government Association (SGA) has not utilized funds in FY 2015-2016 and FY 2016-2017.

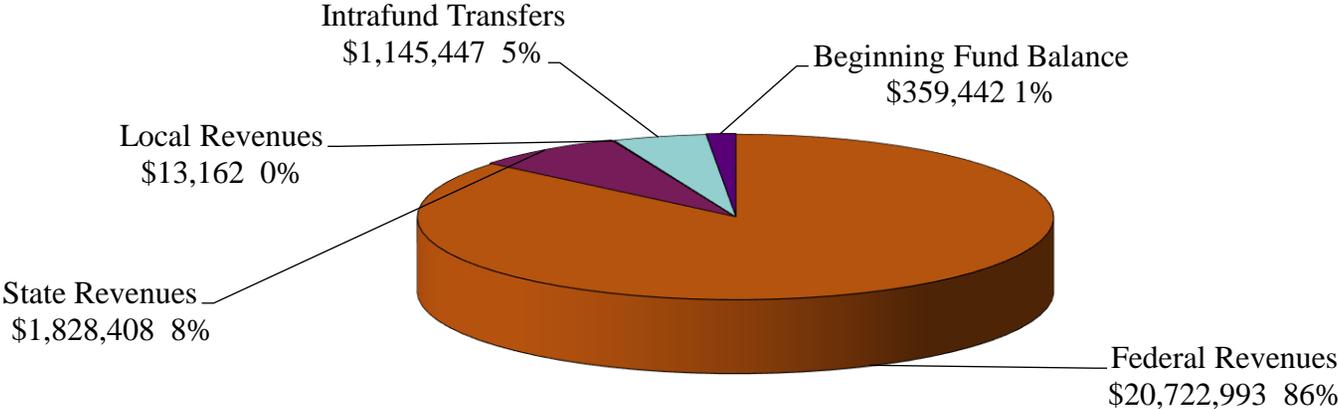
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
STUDENT FINANCIAL AID FUND

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

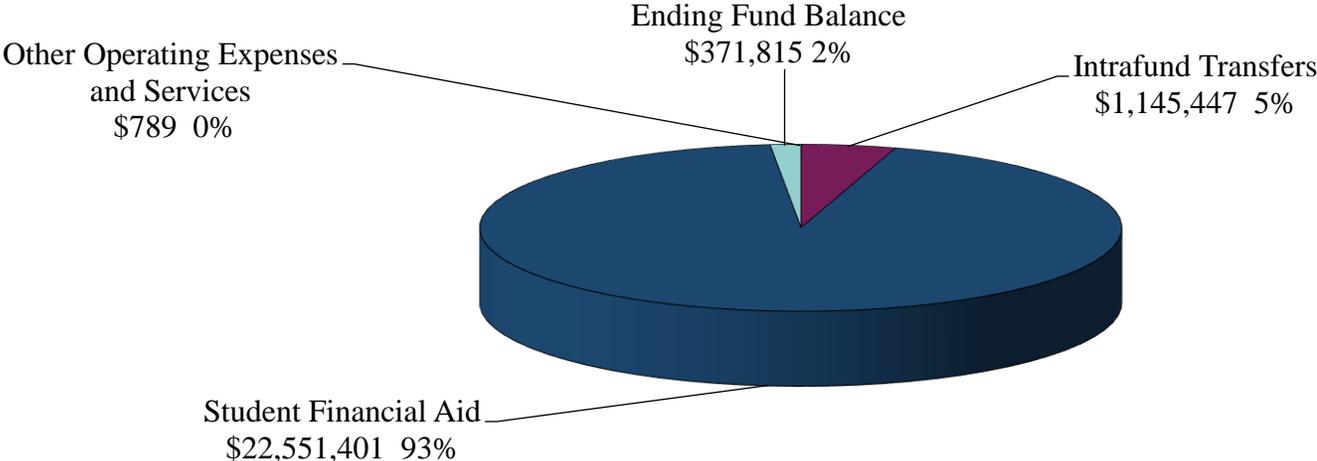
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries,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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

Student Financial Aid Fund Revenues and Beginning Fund Balance: \$24,069,452



Student Financial Aid Fund Expenditures and Ending Fund Balance: \$24,069,452



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
Student Financial Aid Fund

<u>Revenues by Source</u>	2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8151 PELL Grant	\$ 20,209,083	\$ 20,815,355	\$ 20,815,355	\$ 19,607,181	\$ 19,999,324	2.00
8152 FSEOG	378,550	400,000	400,000	409,134	485,763	18.73
8159 GI Bill Chapter 33 Veterans Program	145,949	150,327	150,327	233,241	237,906	2.00
Total Federal Revenues	<u>20,733,582</u>	<u>21,365,682</u>	<u>21,365,682</u>	<u>20,249,556</u>	<u>20,722,993</u>	2.34
8600 State Revenues						
8640 CAL Grant B	1,267,902	1,280,581	1,280,581	1,766,581	1,801,913	2.00
8641 CAL Grant C	41,470	41,885	41,885	25,975	26,495	2.00
Total State Revenues	<u>1,309,372</u>	<u>1,322,466</u>	<u>1,322,466</u>	<u>1,792,556</u>	<u>1,828,408</u>	2.00
8800 Local Revenues						
8861 Interest	91	94	94	78	82	5.13
8890 Other Local	24,656	25,396	25,396	(5,997)	13,080	(318.11)
Total Local Revenues	<u>24,747</u>	<u>25,490</u>	<u>25,490</u>	<u>(5,919)</u>	<u>13,162</u>	(322.37)
8900 Intrafund Transfers-In	<u>951,618</u>	<u>980,167</u>	<u>980,167</u>	<u>1,096,899</u>	<u>1,145,447</u>	4.43
Total Revenues	<u>23,019,319</u>	<u>23,693,805</u>	<u>23,693,805</u>	<u>23,133,092</u>	<u>23,710,010</u>	2.49
Beginning Fund Balance	<u>341,439</u>	<u>366,697</u>	<u>366,697</u>	<u>366,135</u>	<u>359,442</u>	(1.83)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 23,360,758</u>	<u>\$ 24,060,502</u>	<u>\$ 24,060,502</u>	<u>\$ 23,499,227</u>	<u>\$ 24,069,452</u>	2.43

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018 Student Financial Aid Fund

<u>Expenditures by Object</u>		2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
5000	Bad Debt	\$ 51	\$ 34	\$ 34	\$ 774	\$ 789	1.94
7000	Intrafund Transfers-Out	951,618	980,167	980,167	1,096,899	1,145,447	4.43
7500	Student Financial Aid						
7520	Student Financial Grant	22,076,179	22,737,904	22,737,904	21,937,021	22,444,208	2.31
7599	Prior Year Adjustments	(33,225)	(34,222)	(34,222)	105,091	107,193	2.00
	Total Student Financial Aid	<u>22,042,954</u>	<u>22,703,682</u>	<u>22,703,682</u>	<u>22,042,112</u>	<u>22,551,401</u>	2.31
	Total Expenditures (4000 – 7000)	<u>22,994,623</u>	<u>23,683,883</u>	<u>23,683,883</u>	<u>23,139,785</u>	<u>23,697,637</u>	2.41
9700	Fund Balance Reserved						
9710	Legally Restricted	13,500	13,533	13,533	12,726	12,800	0.58
9750	Board Restricted	352,635	363,086	363,086	346,716	359,015	3.55
	Total Ending Fund Balance	<u>366,135</u>	<u>376,619</u>	<u>376,619</u>	<u>359,442</u>	<u>371,815</u>	3.44
	Total Expenditures and Ending Fund Balance	<u>\$ 23,360,758</u>	<u>\$ 24,060,502</u>	<u>\$ 24,060,502</u>	<u>\$ 23,499,227</u>	<u>\$ 24,069,452</u>	2.43

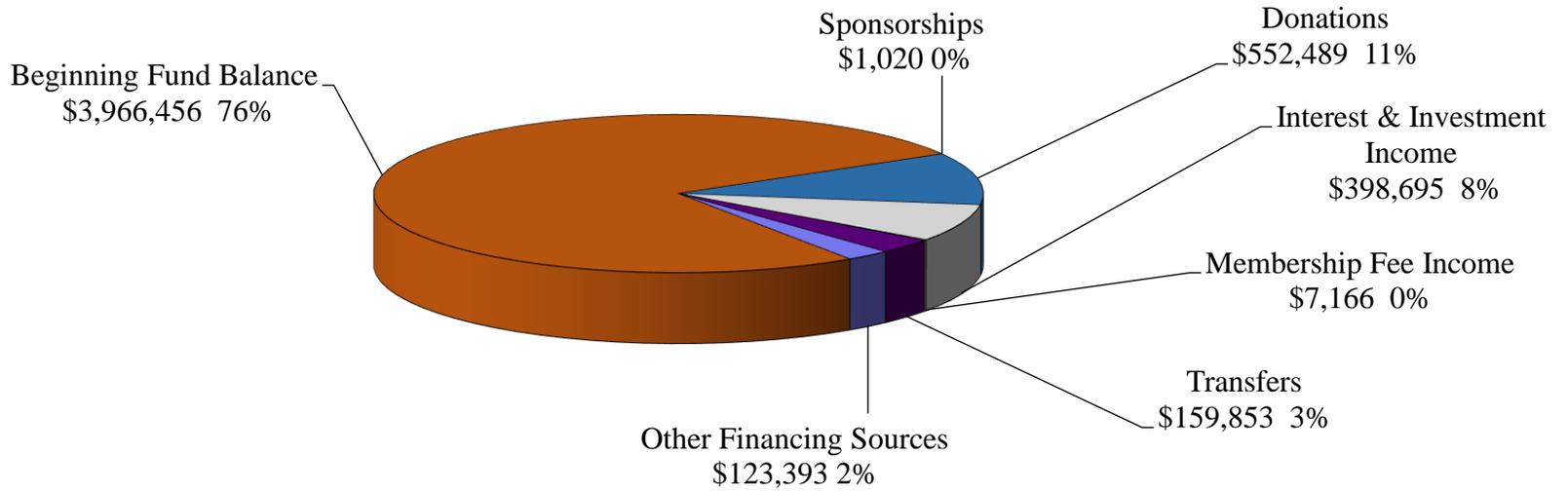
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
FOUNDATION FUND

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

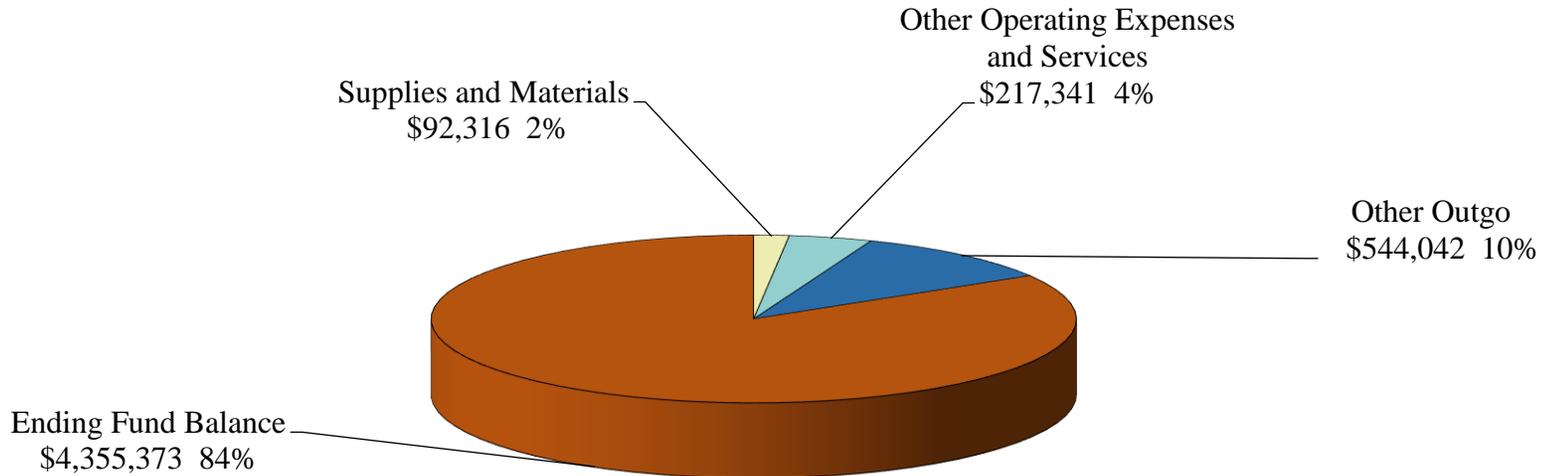
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

Foundation Fund Revenues and Beginning Fund Balance: \$5,209,072



Foundation Fund Expenditures and Ending Fund Balance: \$5,209,072



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018**

Foundation Fund

<u>Expenditures by Object</u>	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional Supplies	\$ 44,820	\$ 46,389	\$ 46,389	\$ 31,522	\$ 32,152	2.00
4501 Uniforms, Clothing, Costumes	1,012	1,050	1,050	14,684	14,978	2.00
4710 Food	21,398	22,190	22,190	44,300	45,186	2.00
Total Supplies and Materials	<u>67,230</u>	<u>69,629</u>	<u>69,629</u>	<u>90,506</u>	<u>92,316</u>	2.00
5000 Other Operating Expenses and Services						
5002 Bad Debt	(500)	300	300	500	510	2.00
5045 Postage	4,739	4,900	4,900	2,530	2,581	2.02
5100 Contract Services	71,249	73,992	73,992	97,887	99,845	2.00
5151 Foundation Management Fee	(3,789)	7,800	7,800	1,400	1,428	2.00
5195 Entry Fee	500	500	500	21,023	21,443	2.00
5210 Mileage	-	100	100	692	706	2.02
5219 Other Travel	1,484	1,540	1,540	1,190	1,214	2.02
5220 Conferences	1,516	1,561	1,561	2,423	2,471	1.98
5224 Student Travel	-	2,500	2,500	8,317	8,483	2.00
5300 Dues and Memberships	1,435	1,391	1,391	10,266	10,471	2.00
5420 Liability Insurance	-	1,095	1,095	463	472	1.94
5500 Utilities	1	1	1	1	1	-
5635 Rents and Leases	3,603	3,689	3,689	-	-	-
5690 Equipment Repair and Maintenance	2,259	2,262	2,262	635	648	2.05
5690 Miscellaneous	14,032	14,580	14,580	722	736	1.94
5740 Advertising	2,499	2,587	2,587	11,577	11,809	2.00
5801 Donation Exp	124	128	128	10,911	11,129	2.00
5802 Prizes and Awards	2,354	2,438	2,438	4,173	4,256	1.99
5890 Other Services	-	-	-	6,653	6,786	2.00
5995 Bank Charges	25,995	26,775	26,775	30,606	31,218	2.00
5999 Credit Charges	1,198	1,236	1,236	1,112	1,134	1.98
Total Other Operating Expenses and Services	<u>128,699</u>	<u>149,375</u>	<u>149,375</u>	<u>213,081</u>	<u>217,341</u>	2.00
7000 Other Outgo						
7301 Intrafund Transfers-Out	63,579	66,122	66,122	116,072	118,393	2.00
7510 Student Financial Scholarship	456,634	474,899	474,899	438,919	425,649	(3.02)
Total Other Outgo	<u>520,213</u>	<u>541,021</u>	<u>541,021</u>	<u>554,991</u>	<u>544,042</u>	(1.97)
Total Expenditures (2000-7000)	<u>716,142</u>	<u>760,025</u>	<u>760,025</u>	<u>858,578</u>	<u>853,699</u>	(0.57)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018**

Foundation Fund

<u>Expenditures by Object</u>	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	% Change Adopt/Act
9700 Fund Balance						
9710 Legally Restricted Reserve	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
9750 Board Restricted Reserve	2,305,681	2,382,218	2,382,218	2,728,532	3,117,449	14.25
	<u>3,543,605</u>	<u>3,620,142</u>	<u>3,620,142</u>	<u>3,966,456</u>	<u>4,355,373</u>	9.81
Total Ending Fund Balance						
	<u>\$ 4,259,747</u>	<u>\$ 4,380,167</u>	<u>\$ 4,380,167</u>	<u>\$ 4,825,034</u>	<u>\$ 5,209,072</u>	7.96

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

Foundation Fund

<u>Revenues by Source</u>	2015-2016 Actual Revenues	2016-2017 Adopted Budget	2016-2017 Revised Budget	2016-2017 Actual Revenues	2017-2018 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 533,203	\$ 551,856	\$ 551,856	\$ 531,013	\$ 552,489	4.04
8826 Loan Recoveries	405	419	419	119	121	1.68
8828 Sponsorships	-	500	500	1,000	1,020	2.00
8841 Ticket Sales	85,104	87,959	87,959	117,516	119,866	2.00
8842 Advertising Sales	-	-	-	4,350	4,437	2.00
8844 Food Sales	-	50	50	-	-	-
8845 Concession Sales	-	-	-	100	102	2.00
8849 Miscellaneous Sales	22,235	22,775	22,775	13,749	14,025	2.01
8856 Entry Fee Income	-	-	-	10,935	11,154	2.00
8857 Membership Fee	800	818	818	7,025	7,166	2.01
8859 Annual Management Fees	(3,765)	4,000	4,000	1,400	10,148	624.86
8861 Interest	100	104	104	99	101	2.02
8862 Investment	59,247	61,255	61,255	62,231	63,476	2.00
8864 Investment Gains/Losses	(133,711)	40,704	40,704	372,353	335,118	(10.00)
Total Local Revenues	<u>563,618</u>	<u>770,440</u>	<u>770,440</u>	<u>1,121,890</u>	<u>1,119,223</u>	(0.24)
8900 Interfund Transfers-In	-	-	-	43,467	5,000	(88.50)
Intrafund Transfers-In	63,579	66,122	66,122	116,072	118,393	2.00
Total Transfers	<u>63,579</u>	<u>66,122</u>	<u>66,122</u>	<u>159,539</u>	<u>123,393</u>	(22.66)
Total Revenues and Other Financing Sources	<u>627,197</u>	<u>836,562</u>	<u>836,562</u>	<u>1,281,429</u>	<u>1,242,616</u>	(3.03)
Beginning Fund Balance	<u>3,632,550</u>	<u>3,543,605</u>	<u>3,543,605</u>	<u>3,543,605</u>	<u>3,966,456</u>	11.93
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 4,259,747</u>	<u>\$ 4,380,167</u>	<u>\$ 4,380,167</u>	<u>\$ 4,825,034</u>	<u>\$ 5,209,072</u>	7.96

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
COST-OF-LIVING ADJUSTMENT

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

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	3.23
1995-96	2.73	2.73
1996-97	3.06	3.21
1997-98	2.97	2.65
1998-99	2.26	3.95
1999-00	1.41	1.41
2000-01	3.17	3.17
2001-02	3.87	3.87
2002-03	2.00	2.00
2003-04	0.00	1.86
2004-05	2.41	2.41
2005-06	4.23	4.23
2006-07	5.92	5.92
2007-08	4.53	4.53
2008-09	0.00	5.66
2009-10	0.00	4.25
2010-11	0.00	-0.39
2011-12	0.00	2.24
2012-13	0.00	3.24
2013-14	1.57	1.57
2014-15	0.85	0.85
2015-16	1.02	1.02
2016-17	0.00	0.00
2017-18	1.56	1.56

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018
COMPLIANCE WITH THE FIFTY PERCENT LAW

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

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

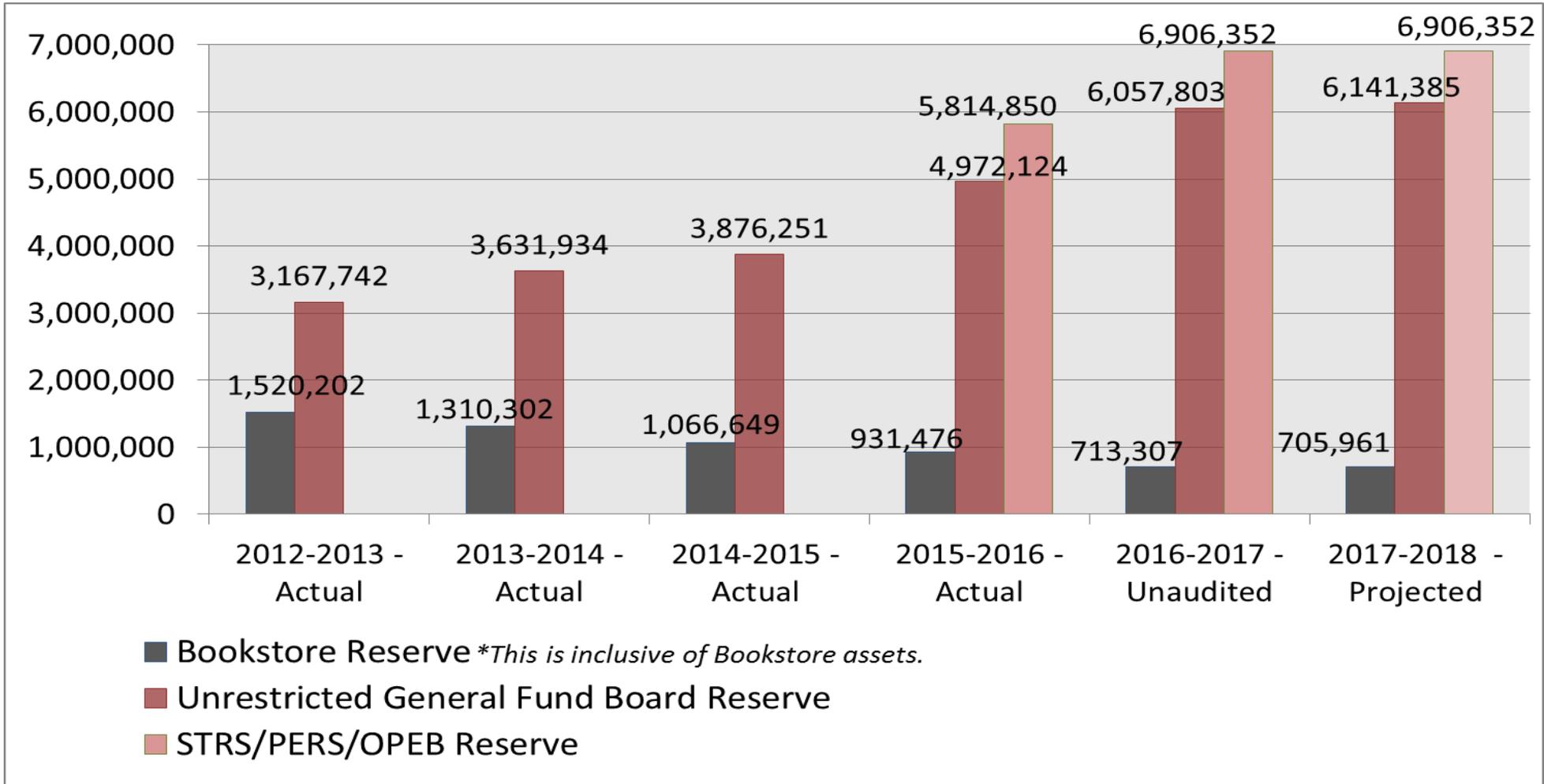
The “Salaries for Classroom Instructors” includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district’s 50% computation for the fiscal years 1992-93 through 2016-17 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1992-93	50.05
1993-94	50.07
1994-95	47.70
1995-96	44.82
1996-97	51.50
1997-98	50.44
1998-99	51.21
1999-00	47.81
2000-01	50.27
2001-02	50.59
2002-03	51.05
2003-04	52.28
2004-05	53.24
2005-06	52.15
2006-07	53.86
2007-08	54.32
2008-09	54.97
2009-10	53.93
2010-11	51.32
2011-12	52.82
2012-13	50.03
2013-14	50.20
2014-15	50.44
2015-16	52.56
2016-17	51.50

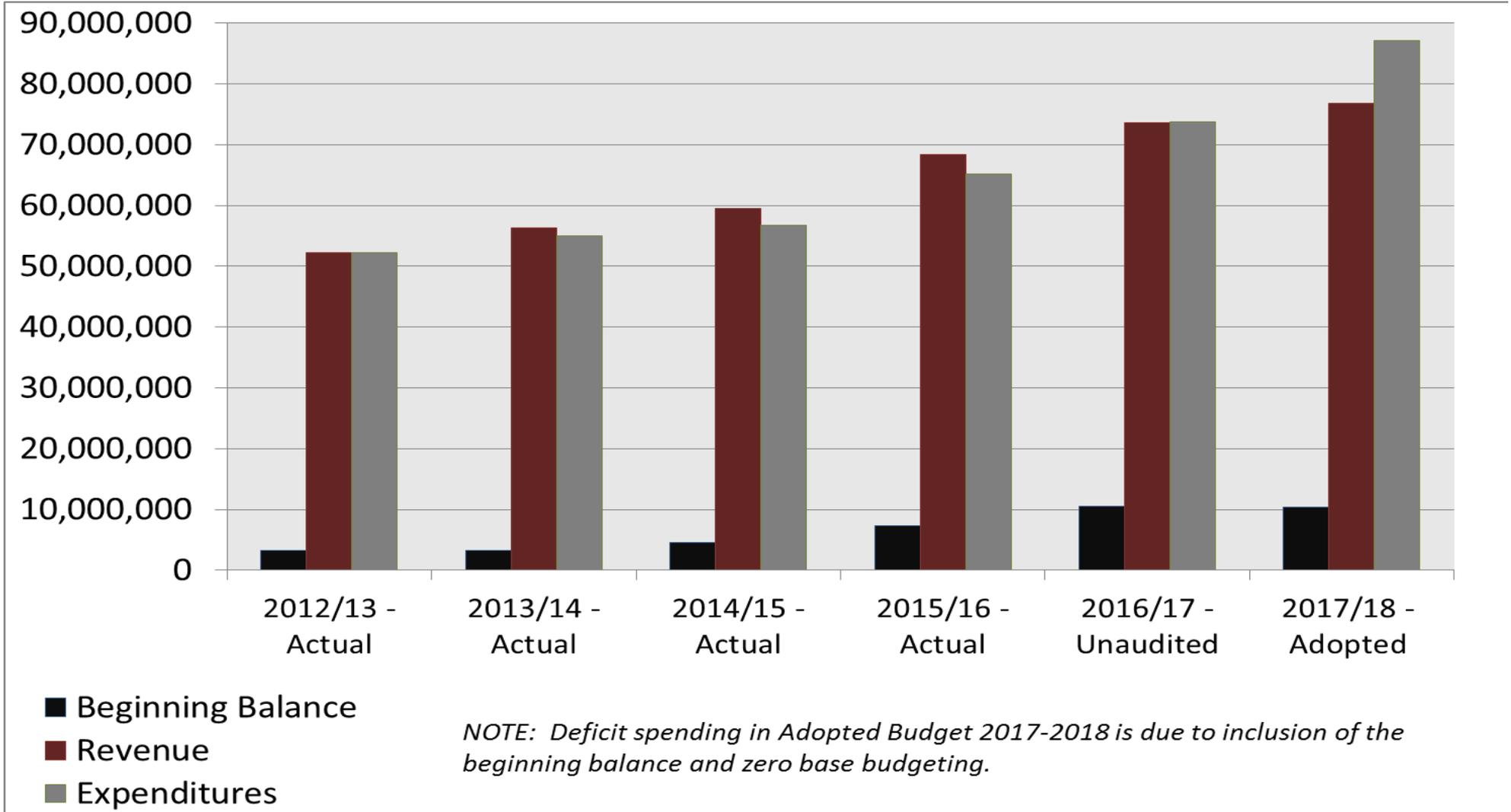
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

HISTORICAL DATA DISTRICT RESERVES



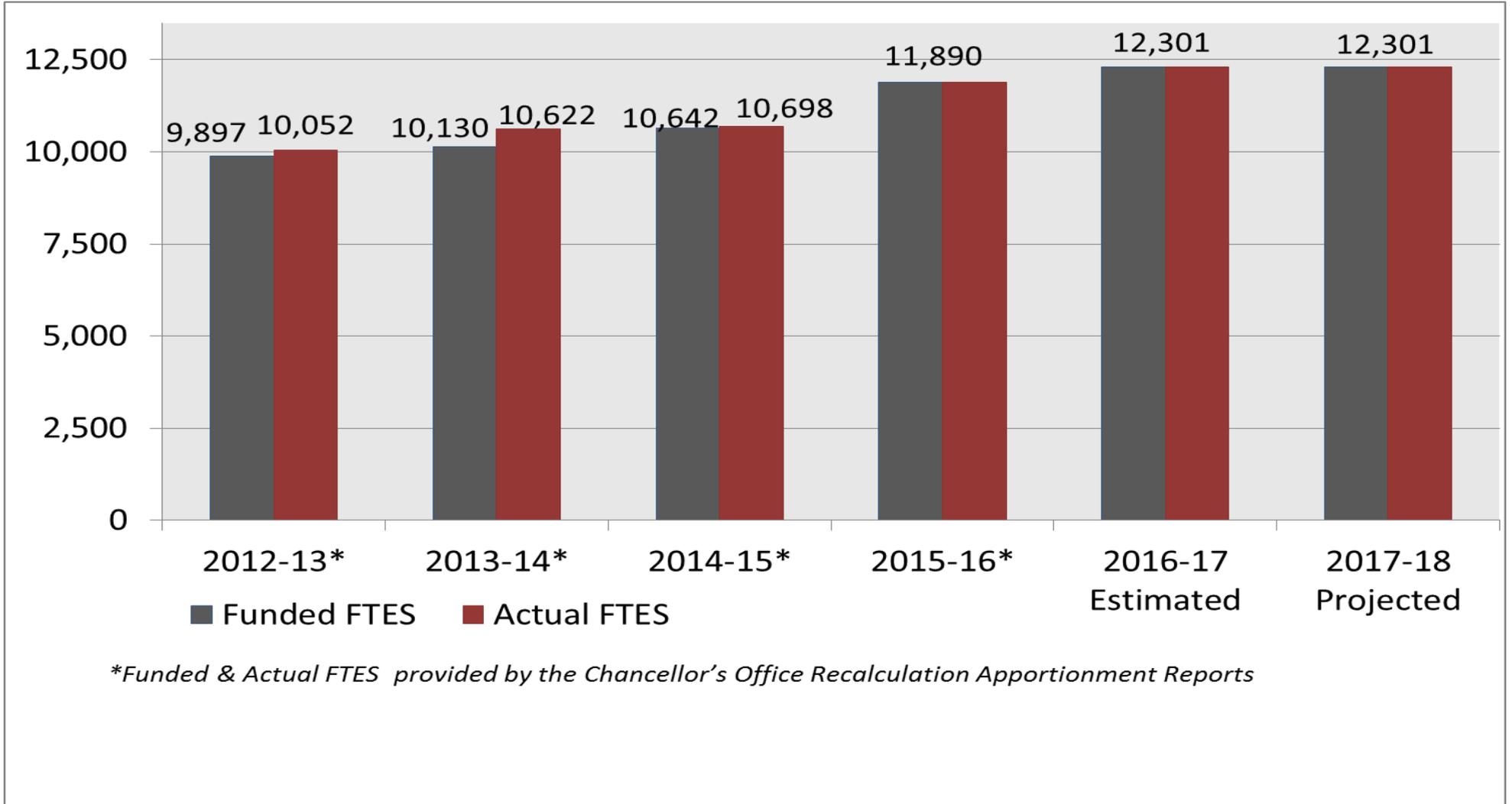
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

HISTORICAL DATA Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

HISTORICAL DATA FTES COMPARISONS*



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

Capital Outlay Projects Fund By Project

	2016-2017 <u>Actual</u>	2017-2018 <u>Adopted</u>
BEGINNING FUND BALANCE	\$4,927,620	\$5,662,513
REVENUES		
1. State Capital Outlay - Fire Alarm System	\$1,893,178	\$290,187
2. State Scheduled Maintenance	277,075	1,676,415
3. State Prop 39 Energy Sustainability	408,032	772,404
4. Interest	35,834	20,000
5. Redevelopment	767,518	700,000
6. Capital Outlay Surcharge	46,567	45,000
7. Eastern Municipal Water District	73,396	-
8. Interfund Transfer In	850,000	1,100,000
TOTAL REVENUES	\$4,351,600	\$4,604,006
TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE	\$9,279,220	\$10,266,519
EXPENDITURES		
1. District - Athletic Field Equipment	\$0	\$2,782
2. District - DSA Contract	19,589	36,000
3. District - Site Security	225,806	145,001
4. District - Facilities Five Year Plan	21,873	150,000
5. District - Facility Improvement Projects MVC	114,220	214,888
6. District - Facility Improvement Projects SJC	167,589	214,888
7. District - Fleet Replacement	-	105,000
8. District - Misc Bond and Group II Bond Projects	9,338	1,000,000
9. District - Instruction Support	46,093	30,000
10. District - New Employee Furniture and Equipment	4,463	65,000
11. District - Prop 39 Energy Sustainability Projects	33,225	772,404
12. District - Roof Repair Project	269,282	150,000
13. District - Scheduled Maintenance Special Repair	7,793	1,676,415
14. District - Student Services Support	32,393	30,000
15. District - Video Conference Equipment	-	25,000
16. District - Xerox Lease	495,808	500,000
17. District - Renovation	-	80,000
18. MVC - Water Conservation	94,310	-
19. SGP - San Geronio Pass Campus	79,053	78,406
20. SJC - Fire Alarm System - Preliminary Plans	1,904,500	290,187
21. SJC - Project Management Modular	43,470	-
22. SJC - Solar Maintenance	22,100	30,000
23. SWC - South West Corridor	25,802	155,000
TOTAL EXPENDITURES	\$3,616,707	\$5,750,971
Board of Trustees Capital Outlay Reserve	2,066,706	2,066,706
Designated Fund Balance	3,595,807	2,448,842
ENDING FUND BALANCE	\$5,662,513	\$4,515,548
TOTAL EXPENDITURES AND ENDING FUND BALANCE	\$9,279,220	\$10,266,519

Note: Capital Outlay Projects Fund by object is provided on page 35 and 36.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2017-2018

	Bond Fund By Project	2016-2017 <u>Actual</u>	Cumulative To Date <u>Through 06/30/17</u>	2017-2018 <u>Adopted</u>
BEGINNING FUND BALANCE		\$54,781,961	\$0	\$42,874,073
REVENUES				
1. Bond Funds		\$0	\$70,000,000	\$0
2. Interest		389,171	703,324	200,000
TOTAL REVENUES AND BEGINNING FUND BALANCE		\$55,171,132	\$70,703,324	\$43,074,073
EXPENDITURES				
1. District - Athletics Facilities Renovation		2,840,958	3,042,545	11,212,090
2. District - Building Security Access Control		2,850	41,750	500,000
3. District - CDEC Security Enhancements		224,436	236,935	625,000
4. District - Classroom Phones		75,090	75,090	-
5. District - EIR/CEQA		416,858	1,124,436	700,000
6. District - Fiber Re-Capitalization (Technology)		447,733	447,733	-
7. District - Infrastructure Master Plan		215,691	344,501	-
8. District - Lease Revenue Bond (LRB)			12,488,443	
9. District - Miscellaneous Planning and Bond Management Expenses		170,438	366,923	600,000
10. District - Network and Control Switches Upgrades		837,887	986,523	-
11. District - Planning		40,289	1,062,221	-
12. District - Shade Structure Projects		87,046	87,046	1,500,000
13. District - Signage and Wayfinding		-	-	150,000
14. District - Solar Photovoltaic System		2,824,903	2,846,621	-
15. District - Video Conferencing Upgrades		-	322,697	-
16. District - Video Security Enhancements (Cameras and Media Storage)		-	-	150,000
17. District - Wireless Deployment		657,649	692,173	511,600
18. MVC - Building 300 Renovation		31,187	100,165	-
19. MVC - Building 3000 Rehabilitation/Fiber Installation		340,857	432,961	2,500,000
20. MVC - Emergency Generator		12,312	28,387	217,000
21. MVC - Infrastructure Projects		2,260	2,260	400,000
22. MVC - Parking Lot Expansion		-	-	4,000,000
23. MVC - Science Labs and Classroom Modular Swing Space		1,413,427	1,413,711	2,700,000
24. SGP - New Center Template		6,770	6,770	50,000
25. SGP - Science Labs and Classroom Modular Swing Space		335,896	336,180	350,000
26. SJC - Building 200 Safety Improvements ***		(14,300)	-	-
27. SJC - Emergency Generator		24,040	40,114	388,000
28. SJC - Infrastructure Projects		6,585	6,585	400,000
29. SJC - Parking Lot Expansion		1,350	1,350	4,000,000
30. SJC - Science Labs and Classroom Modular Swing Space		772,165	772,449	350,000
31. SJC - STEM Building		137,271	137,271	800,000
32. Wildomar - New Center Template		385,411	385,411	-
TOTAL EXPENDITURES		\$12,297,059	\$27,829,251	\$32,103,690
ENDING FUND BALANCE		\$42,874,073	\$42,874,073	\$10,970,383
TOTAL EXPENDITURES AND ENDING FUND BALANCE		\$55,171,132	\$70,703,324	\$43,074,073

Note: Bond Fund by object is provided on page 39. There is an IRS requirement to expend 85% (59.5 mil) of series A by May 22, 2018.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2017-2018**

Unrestricted General Fund - Unaudited

Revenue	<u>Adopted Budget FY 2017-2018</u>
Net additional Unbudgeted Revenue over Expense	\$ 10,108,924
Unused Categorical Program Interfund Transfer	-
Budgeted Ending Balance 6/30/17	<u>300,000</u>
Unaudited Beginning Balance 7/1/2017	\$ 10,408,924
Actual Revenue FY 2017-2018	<u>77,325,144</u>
Total Anticipated Revenue	87,734,068

Notes	
1. Less, Unrestricted Reserve	(300,000)
2. Less, Interfund Transfer to Student Financial Services	(85,000)
3. Less, Interfund Transfer to Childcare	(164,204)
4. Less, Interfund Transfer to Block Grant	(264,796)
5. Less, Unrestricted Reserve transfer to 7% reserve	(83,582)
6. Less, Interfund Transfer to Self Insurance	(143,975)
7. Less, Interfund Transfer to Capital Outlay	(1,100,000)
	<u>(2,141,557)</u>
Total Available Funds for Allocation (TAFA)	\$ 85,592,511

Allocation Increment	
1. PY Base Expenditure Budget (2016-2017)	\$ 82,815,073
2. CY TAFA (2017-2018)	<u>85,592,511</u>
3. Allocation Increment (A.I.)	2,777,438
4. FY 2017-2018 Base Budget Adjustments	(2,777,438)
Remaining Allocation Increment	\$ -

Expenditures	<u>President</u>	<u>Instruction</u>	<u>Student Services</u>	<u>Business Services</u>	<u>Human Resources</u>	<u>Total</u>
FY 2016-2017 Base Expenditure Budget (1000-6XXX)	\$ 7,309,049	\$ 45,154,002	\$ 11,320,553	\$ 17,472,546	\$ 1,558,923	\$ 82,815,073
FY 2017-2018 Base Budget Adjustments	605,967	1,515,662	781,556	790,777	174,978	3,868,940
FY 2016-2017 PERS/STRS Reserve moved to object 7920	(1,091,502)	-	-	-	-	(1,091,502)
FY 2017-2018 Base Expenditure Budget (1000-6XXX)	<u>\$ 6,823,514</u>	<u>\$ 46,669,664</u>	<u>\$ 12,102,109</u>	<u>\$ 18,263,323</u>	<u>\$ 1,733,901</u>	<u>\$ 85,592,511</u>

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

P Permanent Base Ongoing Funding	75,183,587
O One Time Funding	10,408,924
	<u>85,592,511</u>

	<u>San Jacinto Campus</u>	<u>Menifee Valley Campus</u>	<u>Temecula Campuses</u>	<u>San Gorgonio Campus</u>	<u>District Wide</u>	<u>Total</u>
FY 2017-2018 Base Expenditure Budget by Campus (1000-6XXX)*	\$ 28,310,534	\$ 31,911,111	\$ 1,957,999	\$ 559,645	\$ 22,853,222	\$ 85,592,511

Note:* Associate Faculty distribution among campuses is based on Spring 2017 expenditures.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2017-2018

