



Mt. San Jacinto College

Tentative Budget 2025-2026

Board of Trustees

- Tom Ashley - President, Area 5
- Vicki Carpenter - Clerk, Area 3
- Brian Sylva, Area 1
- Calvin Smith, Area 2
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Mission Statement

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

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

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

Approved by the Board of Trustees on December 14, 2023



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

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To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: Tentative Budget 2025-2026
Date: June 12, 2025

On May 14, 2025, Governor Newsom released his May Revision for the FY 2025-2026 state budget. The Governor's May Revision total budget of \$321.9 billion is slightly lower than the \$322.2 billion from the proposed January budget and includes a projected budget deficit of \$12 billion. The General fund increases approximately \$15 billion or 7% to \$226.4 billion over the current year enacted budget. The May revision addresses the projected deficit through a combination of program reductions, primarily related to health care, using funding delays, and withdrawals from the State's reserve.

For California Community Colleges, the budget remains stable with a slight increase to the current year enacted budget using reserves and operational savings to balance the budget. The May Revision includes a 2.3% cost-of-living adjustment (COLA) for college apportionments and some categorical programs, increase in funding for enrollment growth from 0.5% to 2.35% or an increase from \$30.4 million to \$139.9 million, eliminates one-time funding for Statewide Technology Transformation, reduces funding proposed for establishing a Systemwide Common Data Platform, and \$68.5 million in capital outlay funding to support continuing projects. The Proposition 98 Minimum Guarantee for FY 2025-2026 was adjusted down from the January estimate of \$119.2 billion to \$114.6 billion.

Mt San Jacinto College remains consistent with a conservative budget practice. The Tentative General Fund operating budget reflects the 2.3% COLA, provides Step and Column employee compensation, health and welfare increases, STRS and PERS increases, and contractual increases.

Categorical budgets are at 95% of the FY 2024-2025 awards, unless FY 2025-2026 agreements are known. The Cafe, Health Center, and Parking funds remain consistent with enrollment trends.

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

The District will continue to monitor and analyze the state budget updates. Once the Governor signs the FY 2025-2026 state budget, all updates will be reflected in the FY 2025-2026 Adopted budget proposal.

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

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 183,112,802
11	Board of Trustees Special Reserve Fund	\$ 30,179,903
12	General Fund Restricted	\$ 53,190,781
12	Parking Fund	\$ 1,337,335
12	Health Center Fund	\$ 1,998,008
12	Instructional Equipment Block Grant Fund	\$ 2,321,307
32	Cafeteria Fund (Auxiliary account)	\$ 3,716,621
33	Child Development Fund	\$ 2,084,126
41	Capital Outlay Projects Fund	\$ 53,460,357
43	Bond Project Fund	\$ 23,676,081
61	Self-Insurance Fund	\$ 11,844,444
71	Student Government Association Fund (Auxiliary account)	\$ 839,606
72	Student Representation Fee Fund (Auxiliary account)	\$ 149,692
74	Student Financial Aid Fund	\$ 48,471,212
79	Foundation Fund (Auxiliary account)	\$ 9,347,034
	TOTAL ALL FUNDS	<u><u>\$ 425,729,309</u></u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
GENERAL FUND 11 UNRESTRICTED

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

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

General Fund

Board of Trustees General Reserve Fund

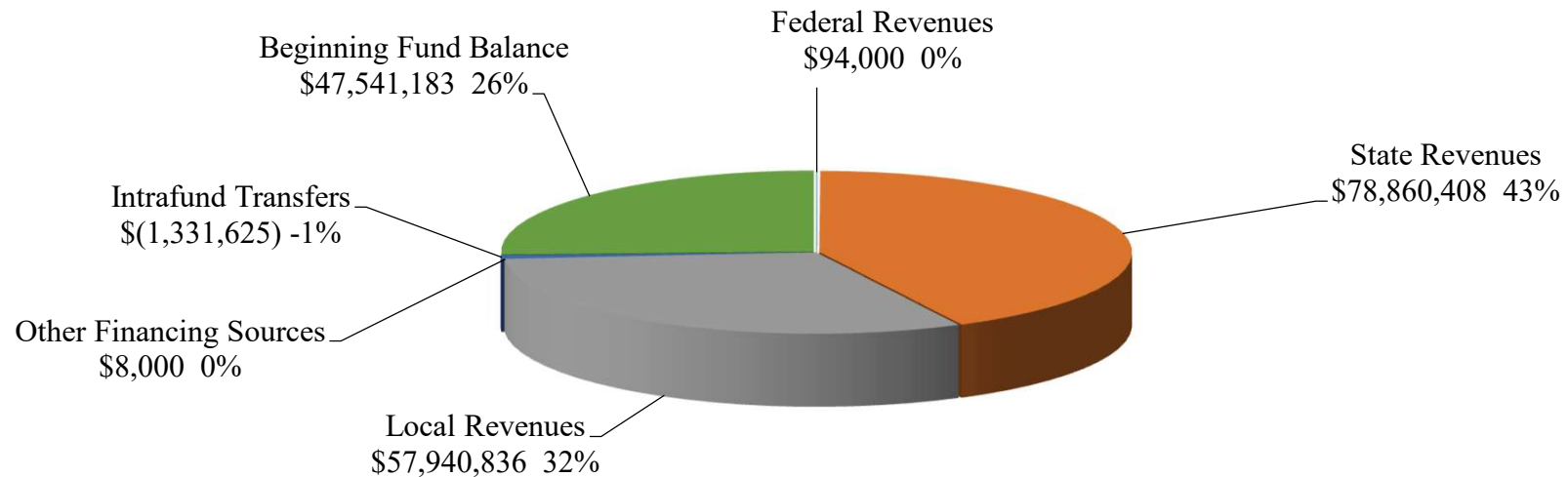
The General Fund is funded through state apportionment, lottery, interest, negotiated training programs, and other miscellaneous fees and revenues. The Board of Trustees Special Reserve Fund is funded through transfers from the General Fund.

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

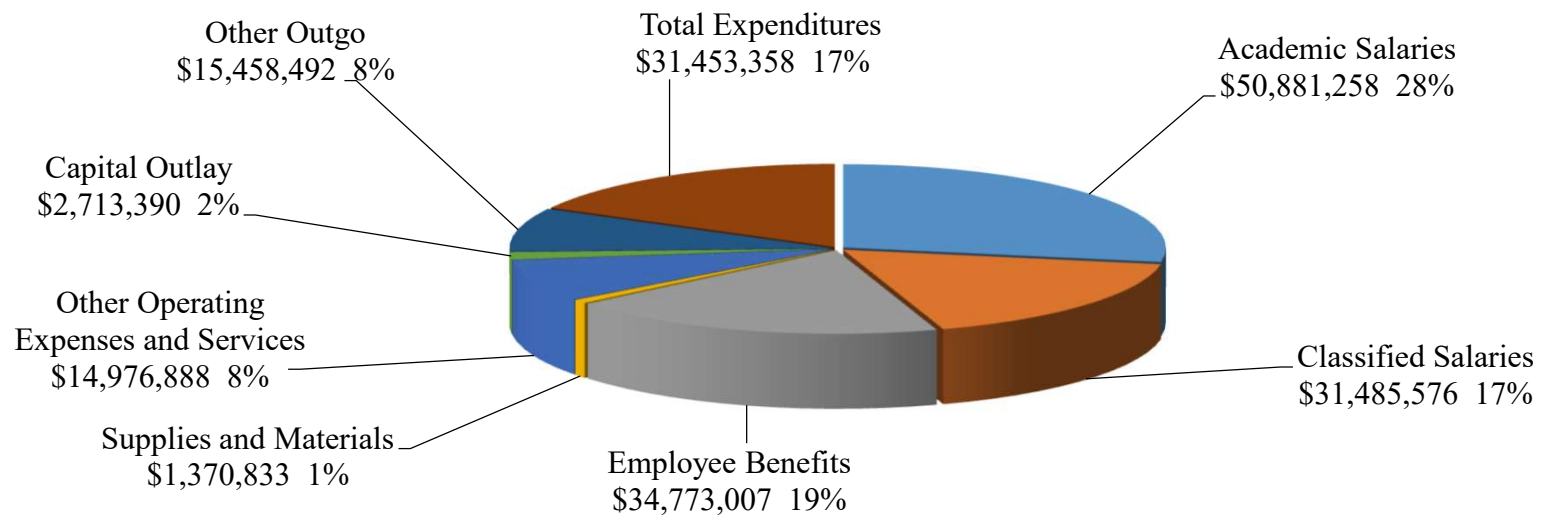
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

General Fund 11 Unrestricted Revenues and Beginning Fund Balance: \$183,112,802



General Fund 11 Unrestricted Expenditures and Ending Fund Balance: \$183,112,802



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

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8100	Federal Revenues						
8150	Student Financial Aid	\$ 91,827	\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	-
	Total Federal Revenues	<u>91,827</u>	<u>94,000</u>	<u>94,000</u>	<u>94,000</u>	<u>94,000</u>	-
8600	State Revenues						
8611	State General Apportionment*	53,430,129	46,315,768	46,315,768	50,351,136	56,575,384	22.15
8615	Student Enrollment Fee Administration	169,562	200,000	200,000	200,000	200,000	-
8630	Proposition 30*	10,727,588	13,665,581	13,665,581	11,373,862	13,870,031	1.50
8671	Homeowners' Property Tax Relief*	315,847	317,911	317,911	317,911	317,911	-
8681	State Lottery	2,651,189	2,165,241	2,165,241	2,165,241	2,165,241	-
8685	State Mandated Costs	425,349	425,349	425,349	425,349	425,349	-
8690	Part Time Faculty Compensation/Other	286,345	308,825	308,825	308,825	308,825	-
8690	Full Time Faculty Hire	1,666,679	1,666,679	1,666,679	1,666,679	1,666,679	-
8690	State Teachers' Retirement System On Behalf	2,930,181	3,081,757	3,081,757	3,081,757	3,330,988	8.09
	Total State Revenues	<u>72,602,869</u>	<u>68,147,111</u>	<u>68,147,111</u>	<u>69,890,760</u>	<u>78,860,408</u>	15.72
8800	Local Revenues						
8809	Redevelopment Asset Liquidation*	123,988	123,988	123,988	123,988	123,988	-
8811	Tax Allocation, Secured Roll*	42,034,450	42,034,450	42,034,450	40,639,116	40,639,116	(3.32)
8812	Tax Allocation, Supplemental Roll*	2,369,303	2,400,000	2,400,000	2,369,303	2,369,303	(1.28)
8813	Tax Allocation, Unsecured Roll*	2,091,536	2,100,000	2,100,000	2,255,158	2,255,158	7.39
8816	Prior Years' Taxes*	762,820	800,000	800,000	919,629	919,629	14.95
8817	Education Revenue Augmentation Fund*	(3,821,906)	(3,900,000)	(3,900,000)	(4,240,238)	(4,240,238)	8.72
8818	Redevelopment Agency Funds*	705,849	725,000	725,000	725,000	725,000	-
8819	Redevelopment Residual*	3,435,132	3,500,000	3,500,000	3,500,000	3,500,000	-
8831	Contract Instructional Services	60,446	72,000	172,464	71,029	72,000	-
8840	Sales and Commissions	36,881	25,200	25,200	19,628	25,200	-
8850	Rents and Leases	175,267	237,979	237,979	112,845	237,979	-
8860	Interest and Investment	5,227,193	3,500,000	3,500,000	3,500,000	3,500,000	-
8872	Community Service Class Fees	83,603	355,438	355,438	67,268	355,438	-
8874	Enrollment Fees*	4,527,521	5,323,749	5,323,749	5,323,749	5,323,749	-
8877	Instructional Materials Fees	3,700	5,000	5,000	5,000	5,000	-
8879	Student Records Fees	49,958	50,000	50,000	45,000	45,000	(10.00)
8880	Nonresident Tuition	1,083,451	1,582,504	1,582,504	1,582,504	1,462,550	(7.58)
8885	Other Student Fees and Charges	66,636	134,789	134,789	134,789	142,429	5.67
8890	Other Local	523,967	479,535	479,535	479,535	479,535	-
	Total Local Revenues	<u>59,539,795</u>	<u>59,549,632</u>	<u>59,650,096</u>	<u>57,633,303</u>	<u>57,940,836</u>	(2.70)

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

Revenues by Source

	2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
8900 Other Financing Sources						
8912 Sale of Equipment and Supplies	\$ 3,625	\$ 8,000	\$ 8,000	\$ 1,368	\$ 8,000	-
8999 Intrafund Transfers - In (Out)	(3,519,635)	(340,000)	(340,000)	(340,000)	(1,331,625)	>200
Total Other Financing Sources	<u>(3,516,010)</u>	<u>(332,000)</u>	<u>(332,000)</u>	<u>(338,632)</u>	<u>(1,323,625)</u>	>200
Total Revenues	<u>128,718,481</u>	<u>127,458,743</u>	<u>127,559,207</u>	<u>127,279,431</u>	<u>135,571,619</u>	6.37
Beginning Fund Balance	<u>40,229,766</u>	<u>56,584,195</u>	<u>56,584,195</u>	<u>56,584,195</u>	<u>47,541,183</u>	(15.98)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 168,948,247</u>	<u>\$ 184,042,938</u>	<u>\$ 184,143,402</u>	<u>\$ 183,863,626</u>	<u>\$ 183,112,802</u>	(0.51)

Note: Total Computational Revenue (TCR) for FY 2025-2026 Tentative Budget = \$122,272,556. *Accounts used for the revenue calculation, 8874 calculated at 98% of budgeted revenue.

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

		2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	%
		Actual	Adopted	Revised	Projected	Tentative	Budget Change
<u>Expenditures by Object</u>		Expenditures	Budget	Budget	Expenditures	Budget	Adopt/Tent
1000	Academic Salaries						
1100	Instructional Salaries, Regular/Contract	\$ 18,055,702	\$ 23,778,821	\$ 23,778,821	\$ 20,462,053	\$ 23,099,460	(2.86)
1200	Non Instructional Salaries, Regular/Contract	8,539,278	7,700,442	7,700,442	8,590,601	9,982,513	29.64
1300	Instructional Salaries, Other	15,106,632	15,853,079	15,853,079	17,798,095	16,765,970	5.76
1400	Non Instructional Salaries, Other	1,359,878	1,069,607	1,064,607	1,023,624	1,033,315	(3.39)
	Total Academic Salaries	43,061,490	48,401,949	48,396,949	47,874,373	50,881,258	5.12
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	20,228,778	26,324,830	26,324,830	23,221,176	27,075,247	2.85
2200	Instructional Aides, Regular	2,286,227	2,402,775	2,402,775	2,174,485	2,551,205	6.18
2300	Non Instructional Salaries, Other	1,733,428	1,057,513	1,060,831	2,086,701	1,119,505	5.86
2400	Instructional Aides, Other	483,363	739,619	739,541	413,606	739,619	-
	Total Classified Salaries	24,731,796	30,524,737	30,527,977	27,895,968	31,485,576	3.15
3000	Employee Benefits						
3100	State Teachers' Retirement System Fund	9,259,937	8,839,120	8,839,311	7,113,115	8,960,050	1.37
3200	Public Employees' Retirement System Fund	6,204,625	8,447,268	8,448,668	7,478,997	8,122,111	(3.85)
3300	Old Age, Survivors, Disability	2,565,213	3,088,505	3,088,797	2,583,982	3,146,425	1.88
3400	Health and Welfare	6,709,962	7,985,431	7,985,431	7,150,335	8,753,997	9.62
3500	State Unemployment Insurance	23,008	39,289	39,298	33,733	40,834	3.93
3600	Workers' Compensation Insurance	943,533	1,043,407	1,043,390	896,152	1,088,886	4.36
3900	Other	1,033,265	4,411,473	4,411,473	4,411,473	4,660,704	5.65
	Total Employee Benefits	26,739,543	33,854,493	33,856,368	29,667,787	34,773,007	2.71
4000	Supplies and Materials						
4100	Textbooks	543	3,219	3,593	21,266	2,006	(37.68)
4200	Books	2,767	11,542	8,393	3,704	7,084	(38.62)
4300	Instructional	36,536	124,839	126,836	108,293	130,234	4.32
4500	Non Instructional	625,767	1,186,847	1,123,976	906,864	1,188,374	0.13
4600	Transportation	5,959	44,335	42,910	24,190	43,035	(2.93)
4700	Food Services	71	2,300	2,300	176	100	(95.65)
	Total Supplies and Materials	671,643	1,373,082	1,308,008	1,064,493	1,370,833	(0.16)

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

		2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	%
		Actual	Adopted	Revised	Projected	Tentative	Budget Change
<u>Expenditures by Object</u>		Expenditures	Budget	Budget	Expenditures	Budget	Adopt/Tent
5000	Other Operating Expenses and Services						
5003	Printing	\$ 94,552	\$ 13,590	\$ 92,734	\$ 23,041	\$ 32,890	142.02
5045	Postage	125,187	190,554	218,603	123,826	191,295	0.39
5100	Consultants	2,174,370	2,819,094	2,934,163	2,790,254	592,337	(78.99)
5200	Conferences	467,355	577,427	569,080	485,107	765,061	32.49
5300	Memberships and Dues	196,729	196,278	209,616	195,792	200,541	2.17
5400	Insurance	921,975	1,216,877	1,216,877	1,087,679	1,216,877	-
5500	Utilities	3,585,676	4,020,437	4,024,474	3,907,770	4,024,704	0.11
5600	Rents, Leases, and Maintenance	2,154,725	3,165,078	3,189,575	3,073,340	3,458,675	9.28
5700	Legal, Elections, and Audit	663,929	1,118,692	1,137,504	1,308,254	1,129,572	0.97
5800	Other	684,264	1,184,424	1,130,365	731,720	3,364,936	184.10
	Total Other Operating Expenses and Services	<u>11,068,762</u>	<u>14,502,451</u>	<u>14,722,991</u>	<u>13,726,783</u>	<u>14,976,888</u>	3.27
6000	Capital Outlay						
6100	Sites and Site Improvements	211,121	30,859	29,464	-	30,859	-
6200	Buildings	89,663	14,045	14,045	206,039	13,695	(2.49)
6300	Library Books and Materials	-	300,086	299,711	294,544	270,086	(10.00)
6400	Equipment	245,853	2,664,204	2,610,856	371,230	2,398,750	(9.96)
	Total Capital Outlay	<u>546,637</u>	<u>3,009,194</u>	<u>2,954,076</u>	<u>871,813</u>	<u>2,713,390</u>	(9.83)
	Total Expenditures	<u>106,819,871</u>	<u>131,665,906</u>	<u>131,766,369</u>	<u>121,101,217</u>	<u>136,200,952</u>	3.44
7000	Other Outgo						
7300	Interfund Transfers-Out	5,633,409	15,191,878	15,191,878	15,191,878	15,373,492	1.20
7500	Student Financial Aid	(89,228)	85,000	85,000	29,348	85,000	-
7900	Contingencies and Reserves	56,584,195	37,100,154	37,100,155	47,541,183	31,453,358	(15.22)
	Total Other Outgo and Contingencies	<u>62,128,376</u>	<u>52,377,032</u>	<u>52,377,033</u>	<u>62,762,409</u>	<u>46,911,850</u>	(10.43)
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 168,948,247</u>	<u>\$ 184,042,938</u>	<u>\$ 184,143,402</u>	<u>\$ 183,863,626</u>	<u>\$ 183,112,802</u>	(0.51)

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
BOARD OF TRUSTEES SPECIAL RESERVE FUND 11

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

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

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

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

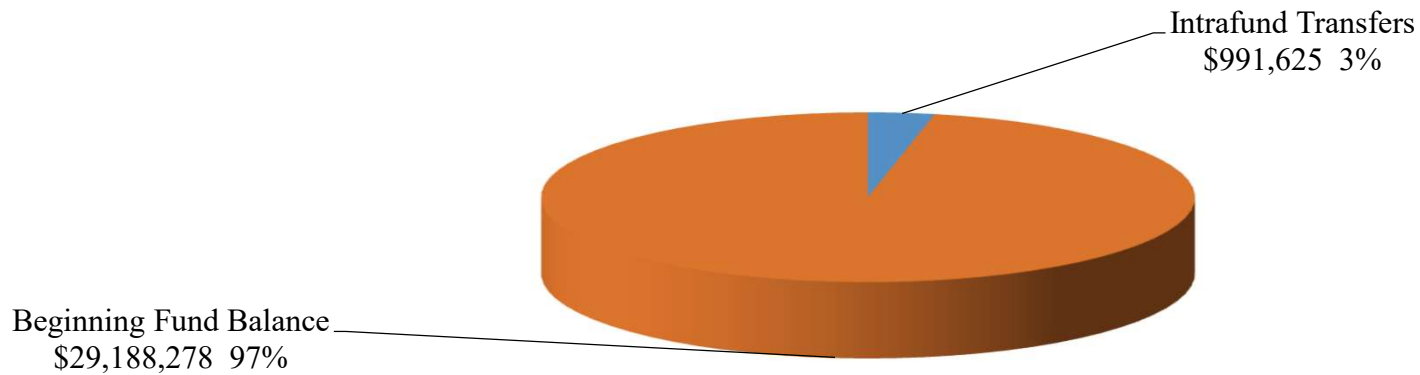
* PERS \$1,780,911

* OPEB \$2,321,884

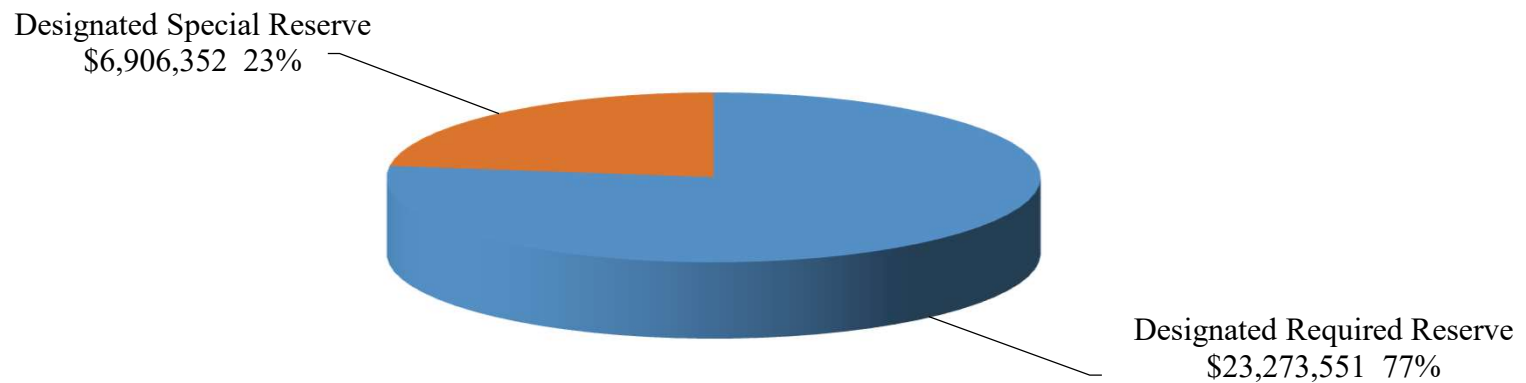
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Board of Trustees Special Reserve Fund 11 Revenues and Beginning Fund Balance: \$30,179,903



Board of Trustees Special Reserve Fund 11 Designated Appropriations and Ending Fund Balance: \$30,179,903



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
Board of Trustees Special Reserve Fund 11

Revenues by Source

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
8999	Intrafund Transfers - In (Out)	\$ 3,161,743	\$ -	\$ -	\$ -	\$ 991,625	100.00
	Beginning Fund Balance	26,026,535	29,188,278	29,188,278	29,188,278	29,188,278	(0.00)
	Total Other Financing Sources and Beginning Fund Balance	<u>\$ 29,188,278</u>	<u>\$ 29,188,278</u>	<u>\$ 29,188,278</u>	<u>\$ 29,188,278</u>	<u>\$ 30,179,903</u>	3.40

Expenditures by Object

		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
7910	Designated Required Reserve	\$ 22,281,926	\$ 22,281,926	\$ 22,281,926	\$ 22,281,926	\$ 23,273,551	4.45
7920	Designated Special Board Reserve	6,906,352	6,906,352	6,906,352	6,906,352	6,906,352	-
	Total Reserve	<u>29,188,278</u>	<u>29,188,278</u>	<u>29,188,278</u>	<u>29,188,278</u>	<u>30,179,903</u>	3.40
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 29,188,278</u>	<u>\$ 29,188,278</u>	<u>\$ 29,188,278</u>	<u>\$ 29,188,278</u>	<u>\$ 30,179,903</u>	3.40

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

GENERAL FUND 12 RESTRICTED

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

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

State programs include Board Financial Assistance Program (BFAP), Veterans Resource Center (VRC), Student Success and Completion Grant (SSCG), Financial Aid Technology, Mental Health Support Program, Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Undocumented Resource Liaison, Immediate Action Budget Retention and Enrollment Outreach, Basic Needs Centers, LGBTQ+, NextUp, Accommodation Services Center (ASC), Zero Cost Textbook (ZTC) Program, Local and Systemwide Technology Data Security, Seamless Transfer of Ethnic Studies, Student Transfer Achievement Reform, Common Course Numbering (CCN), CalWORKs, Student Equity and Achievement (SEA), Guided Pathways Initiative, Native American Student Support and Success Program (NASSSP), Equal Employment Opportunity (Staff Diversity), Classified Professional Development, Equitable Placement, Support and Completion, Associate Degree in Nursing/RN Programs, California Adult Education Program (CAEP), regional and local Strong Workforce Programs (SWP), Prekindergarten and Family Literacy (CPKS), Puente Program, Inland Empire/Desert Region (IEDR) Employment Engagement Manager (EEM), California Apprenticeship Initiative: New and Innovative (CAI), A2MEND, Regional Equity and Recovery Partnerships (RERP), High Road Training Partnerships (H RTP), Culturally Responsive Pedagogy and Practices Innovation Best Practices, High Road Construction Careers (HRCC), Inland Empire Transfer Pathways Collaborative (IE K-16), Umoja Program, Burton Critical Needs and Opportunity Fund, CTE CoLab Community of Practice, Community Connect, and Restricted Proposition 20 Lottery.

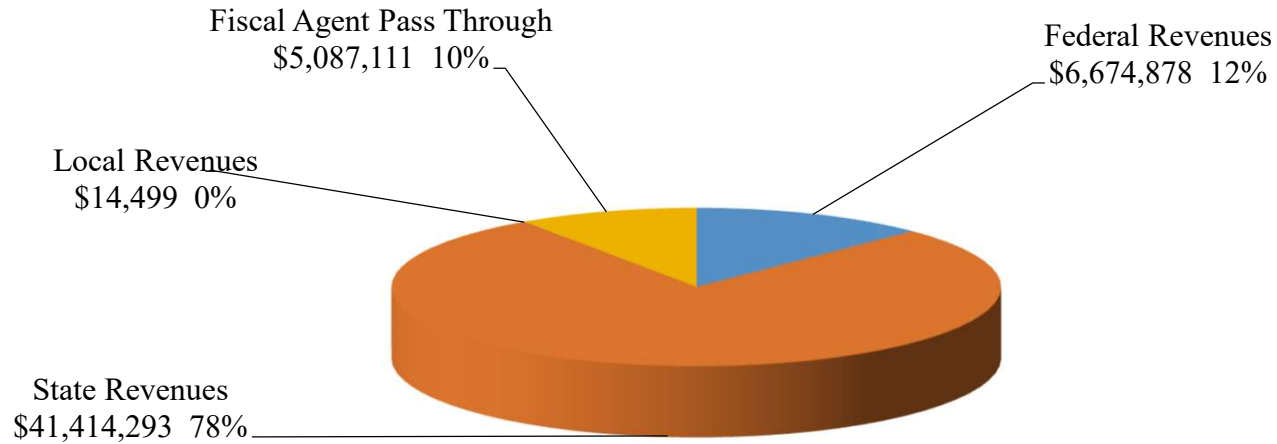
Recently completed programs include Seamless Transfer of Ethnic Studies, Perkins V Reserve Innovation Grant, California Apprenticeship Initiative: New and Innovative (AUME), Invention and Inclusive Innovation (i3) Initiative, Riverside Community College (RCC) High Road Training Partnership CPL (H RTP CPL) Agreement, Culturally Competent Faculty Professional Development, Veterans Program One Time Funds, and California College Promise.

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

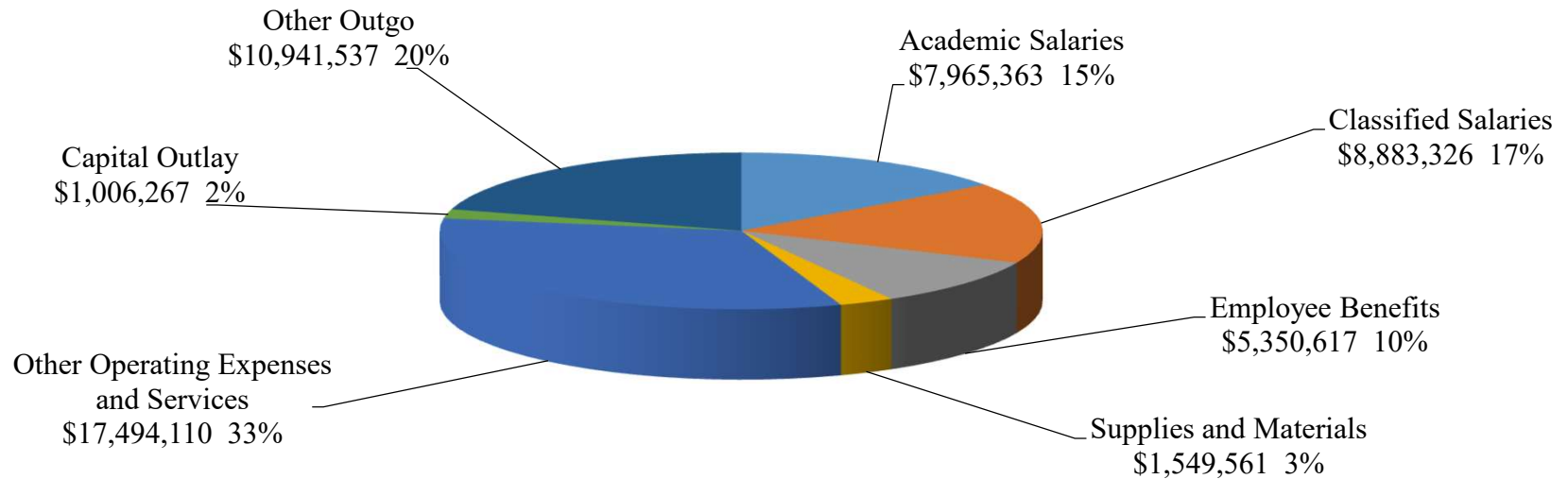
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

General Fund 12 Restricted Revenues and Beginning Fund Balance: \$53,190,781



General Fund 12 Restricted Expenditures and Ending Fund Balance: \$53,190,781



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

General Fund 12 Restricted

		2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	%
		Actual	Adopted	Revised	Projected	Tentative	Budget Change
<u>Revenues by Source</u>		Revenues	Budget	Budget	Revenues (1)	Budget (1)	Adopt/Tent
8100	Federal Revenues						
8120	Title V	\$ 579,059	\$ 1,082,617	\$ 1,082,617	\$ 534,754	\$ 1,129,962	4.37
8120	Upward Bound	285,911	440,464	440,464	332,936	417,033	(5.32)
8120	Talent Search	306,541	333,293	333,293	271,762	350,001	5.01
8120	Federal Work Study	564,872	589,720	589,720	589,720	818,972	38.87
8130	Workforce Innovation and Opportunity Act	917,628	740,078	755,267	755,267	703,074	(5.00)
8140	Temporary Assistance for Needy Families (TANF)	98,043	94,258	94,258	94,258	96,026	1.88
8160	Veterans Education	-	35,104	35,104	-	58,160	65.68
8170	Perkins	514,497	669,135	669,135	514,497	635,678	(5.00)
8170	Perkins V Reserve Innovation Grant	76,530	-	223,470	223,470	-	-
8190	American Rescue Plan (ARP) Act	5,828,487	1,368,964	1,368,964	1,368,964	-	(100.00)
8190	SFRF Emergency Financial Aid	564,187	-	-	-	-	-
8190	American Rescue Plan Act (ARPA), Career Technical Education Program (CTE)	-	-	2,500,000	-	2,465,972	100.00
	Total Federal Revenues	<u>9,735,755</u>	<u>5,353,633</u>	<u>8,092,292</u>	<u>4,685,628</u>	<u>6,674,878</u>	24.68
8600	State Revenues						
8621	Accommodation Services Center (ASC)	1,040,678	3,125,520	3,125,520	1,134,145	3,137,671	0.39
8622	Extended Opportunity Programs and Services (EOPS)	831,344	1,337,399	1,337,399	1,121,826	1,258,403	(5.91)
8623	Prekindergarten and Family Literacy (CPKS)	5,000	5,000	5,000	5,000	4,750	(5.00)
8626	CalWORKs	731,534	941,372	941,372	725,283	878,765	(6.65)
8627	Riverside Community College District - SWP Regional Programs	759,544	1,219,165	1,631,810	1,167,456	905,490	(25.73)
8627	Puente Program	90,000	160,000	310,000	60,271	259,729	62.33
8627	Santa Clarita Community College District - Innovation and Effectiveness	112,092	-	-	-	-	-
8627	IEDR Employment Engagement Manager	195,778	230,000	230,000	230,000	220,000	(4.35)
8627	CA Apprenticeship Initiative: New and Innovative	308,670	861,507	2,361,507	743,281	1,618,226	87.84
8627	Invention and Inclusive Innovation (i3) Initiative	9,676	9,695	9,695	9,695	-	(100.00)
8627	A2MEND	19,639	22,521	22,521	12,521	10,000	(55.60)
8627	Regional Equity and Recovery Partnerships	-	59,692	59,692	52,700	6,992	(88.29)
8627	High Road Training Partnership	77,789	1,460,617	1,460,617	398,562	1,062,055	(27.29)
8627	High Road Construction Careers Partnership Grant	20,769	716,858	716,858	96,705	620,153	(13.49)
8627	Inland Empire Regional K-16 Education Collaborative (IEK-16 Collab)	-	-	409,277	41,838	367,439	100.00
8627	Inland Empire Desert Region Consortium (IEDRC), CTE Programs	-	-	18,500	18,500	-	-
8627	Umoja Community Education Foundation	46,629	103,370	103,370	(18,825)	190,427	84.22
8629	Student Financial Aid Administration (BFAP)	518,504	1,723,174	1,723,174	1,415,738	1,084,878	(37.04)
8629	Veterans Resource Center	329,445	746,807	746,807	355,924	638,638	(14.48)
8629	Student Success and Completion Grant (SSCG)	4,167,732	4,624,783	4,859,156	4,859,156	4,393,543	(5.00)
8629	Financial Aid Technology	79,356	146,454	146,454	35,489	164,431	12.27
8629	Mental Health Support	223,843	1,017,641	1,017,641	199,862	1,165,909	14.57
8629	California College Promise Grant	872,327	3,195,466	3,195,466	753,337	-	(100.00)
8629	COVID 19 Block Grant	5,001,520	-	-	-	-	-
8629	Cooperative Agencies Resource for Education (CARE)	397,319	347,820	347,820	347,820	330,429	(5.00)
8629	Undocumented Resource Liaison	85,111	150,787	150,787	90,781	169,580	12.46

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

General Fund 12 Restricted

	2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues (1)	2025-2026 Tentative Budget (1)	% Budget Change Adopt/Tent
<u>Revenues by Source</u>						
8629 Immediate Action Retention and Enrollment Outreach	\$ 666,384	\$ 759,320	\$ 759,320	\$ 426,042	\$ 333,278	(56.11)
8629 Basic Needs Centers	839,387	1,260,129	1,260,129	370,136	1,396,495	10.82
8629 LGBTQ+	13,074	297,193	297,193	6,035	291,158	(2.03)
8629 Emergency Financial Aid Assistance	48,794	-	-	-	-	-
8629 NextUp	178,898	614,464	614,464	193,503	678,026	10.34
8629 Library Services Platform	11,751	-	-	-	-	-
8629 Zero Cost Textbook (ZTC) Program	72,842	177,157	497,157	107,902	389,255	119.72
8629 Local and Systemwide Technology Data Security	388,725	568,898	568,898	195,888	373,010	(34.43)
8629 Seamless Transfer of Ethnic Studies	-	48,695	48,695	48,695	-	(100.00)
8629 Student Transfer Achievement Reform	16,379	548,838	548,838	137,226	411,612	(25.00)
8629 Common Course Numbering	-	913,043	913,043	14,071	898,972	(1.54)
8629 Student Equity and Achievement (SEA)	5,626,134	8,099,785	8,099,785	5,069,049	8,881,467	9.65
8629 Guided Pathways	161,479	313,693	313,693	132,980	180,713	(42.39)
8629 Native American Student Support & Success Program Grant	84,763	1,415,237	1,415,237	279,405	1,135,832	(19.74)
8629 Staff Diversity	82,893	427,453	564,439	125,439	439,000	2.70
8629 Classified Professional Development	19,982	28,690	28,690	1,891	26,799	(6.59)
8629 Culturally Competent Faculty Professional Development	-	199,020	199,020	199,020	-	(100.00)
8629 Equitable Placement, Support and Completion	65,718	724,095	724,095	350,506	373,589	(48.41)
8629 Associate Degree in Nursing RN Program	91,601	92,873	104,136	46,436	144,140	55.20
8629 AB104 California Adult Education Program (CAEP) Formerly AEBG	1,832,706	2,134,901	2,178,390	1,602,244	1,851,312	(13.28)
8629 Strong Workforce Program Local Funding (SWP)	2,819,779	4,415,718	4,542,718	2,756,094	3,651,287	(17.31)
8629 Culturally Responsive Pedagogy and Practices Innovation Best Practices	106,792	190,377	190,377	154,157	36,220	(80.97)
8681 State Lottery Revenue	1,823,858	880,776	880,776	880,776	881,706	0.11
8690 State Teachers' Retirement System On Behalf	486,383	511,543	511,543	511,543	552,914	8.09
Total State Revenues	<u>31,362,621</u>	<u>46,827,546</u>	<u>50,191,079</u>	<u>27,466,103</u>	<u>41,414,293</u>	(11.56)
8800 Local Revenues						
8890 Umoja Community Education Foundation	9,018	-	-	-	-	-
8890 Burton Critical Needs and Opportunity	700	4,300	4,300	4,300	4,300	-
8890 CTE CoLab Community of Practice	-	6,399	6,399	-	6,399	-
8890 Community Connect	-	3,800	3,800	-	3,800	-
Total Local Revenues	<u>9,718</u>	<u>14,499</u>	<u>14,499</u>	<u>4,300</u>	<u>14,499</u>	-
8900 Other Financing Sources						
8970 Fiscal Agent Pass Through	4,580,918	4,977,340	4,933,851	4,720,247	5,087,111	2.21
Total Other Financing Sources	<u>4,580,918</u>	<u>4,977,340</u>	<u>4,933,851</u>	<u>4,720,247</u>	<u>5,087,111</u>	2.21
Total Revenues and Other Financing Sources	<u>\$ 45,689,012</u>	<u>\$ 57,173,018</u>	<u>\$ 63,231,721</u>	<u>\$ 36,876,278</u>	<u>\$ 53,190,781</u>	(6.97)

Notes: (1) Revenues for grant funds that carryover from prior years are included in the FY 2025-2026 Tentative Budget. Carryover funds total \$23,734,452.

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

		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures (1)	2025-2026 Tentative Budget (1)	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
1000	Academic Salaries						
1110	Instructional Salaries, Regular/Contract	\$ 301,960	\$ 334,857	\$ 334,857	\$ 293,735	\$ 233,562	(30.25)
1200	Non Instructional Salaries, Regular/Contract	3,499,113	3,859,101	3,821,972	3,304,658	3,598,898	(6.74)
1300	Instructional Salaries, Other	640,871	744,246	843,267	641,866	517,296	(30.49)
1400	Non Instructional Salaries, Other	2,564,859	3,925,450	4,215,263	2,622,414	3,615,607	(7.89)
	Total Academic Salaries	<u>7,006,803</u>	<u>8,863,654</u>	<u>9,215,359</u>	<u>6,862,673</u>	<u>7,965,363</u>	(10.13)
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	3,062,841	4,467,585	4,626,350	3,374,695	4,691,891	5.02
2200	Instructional Aides, Regular	53,835	57,366	57,366	50,897	61,175	6.64
2300	Non Instructional Salaries, Other	2,061,621	3,618,741	4,103,371	1,712,038	3,512,248	(2.94)
2400	Instructional Aides, Other	318,784	669,920	631,516	211,591	618,012	(7.75)
	Total Classified Salaries	<u>5,497,081</u>	<u>8,813,612</u>	<u>9,418,603</u>	<u>5,349,221</u>	<u>8,883,326</u>	0.79
3000	Employee Benefits						
3100	State Teachers' Retirement System	1,499,769	1,415,042	1,473,372	940,381	1,254,195	(11.37)
3200	Public Employees' Retirement System	1,064,781	1,467,972	1,500,810	1,391,293	1,557,299	6.09
3300	Old Age, Survivors, Disability	503,701	706,481	742,812	548,458	697,152	(1.32)
3400	Health and Welfare	754,596	1,039,284	1,090,161	886,294	1,069,303	2.89
3500	State Unemployment Insurance	5,874	8,195	8,621	5,870	7,846	(4.26)
3600	Workers' Compensation Insurance	180,453	233,561	244,939	164,825	222,735	(4.64)
3900	Other	-	503,800	503,800	-	542,087	7.60
	Total Employee Benefits	<u>4,009,174</u>	<u>5,374,335</u>	<u>5,564,515</u>	<u>3,937,121</u>	<u>5,350,617</u>	(0.44)
4000	Supplies and Materials						
4100	Textbooks	114,873	10,290	27,730	34,013	10,786	4.82
4200	Books	3,088	31,459	32,348	5,419	30,750	(2.25)
4300	Instructional	1,145,194	1,037,193	1,178,230	836,788	1,042,355	0.50
4500	Non Instructional	336,386	431,573	817,174	495,344	439,670	1.88
4600	Pupil Transportation Supplies	3,696	3,360	9,979	9,068	1,000	(70.24)
4700	Food Services	68,915	27,500	76,160	72,491	25,000	(9.09)
	Total Supplies and Materials	<u>1,672,152</u>	<u>1,541,375</u>	<u>2,141,621</u>	<u>1,453,123</u>	<u>1,549,561</u>	0.53

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

Expenditures by Object		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures (1)	2025-2026 Tentative Budget (1)	% Budget Change Adopt/Tent
5000	Other Operating Expenses and Services						
5003	Printing	\$ 25,893	\$ 21,176	\$ 29,929	\$ 9,938	\$ 9,118	(56.94)
5045	Postage	35,293	20,200	20,833	10,463	2,937	(85.46)
5100	Consultants	847,314	1,007,479	1,200,723	857,947	663,772	(34.12)
5200	Conferences	369,391	733,724	847,280	411,040	593,188	(19.15)
5300	Memberships and Dues	19,872	66,200	69,569	30,274	54,720	(17.34)
5400	Insurance	-	2,875	2,875	-	1,750	(39.13)
5500	Utilities	36,522	15,913	18,760	23,871	15,895	(0.11)
5600	Rents, Leases, and Maintenance	1,742,893	2,489,451	2,684,155	1,246,287	2,967,501	19.20
5700	Legal, Election, and Audit	131,724	367,024	455,969	176,748	35,000	(90.46)
5800	Other	1,102,664	12,120,147	13,818,201	3,059,576	13,150,229	8.50
	Total Other Operating Expenses and Services	<u>4,311,566</u>	<u>16,844,189</u>	<u>19,148,294</u>	<u>5,826,144</u>	<u>17,494,110</u>	3.86
6000	Capital Outlay						
6200	Building Improvements	5,463,382	1,274,944	1,274,944	1,057,888	-	(100.00)
6300	Library Books and Materials	272,589	66,000	66,000	2,057	66,000	-
6400	Equipment	1,491,343	685,570	1,790,655	1,126,402	940,267	37.15
	Total Capital Outlay	<u>7,227,314</u>	<u>2,026,514</u>	<u>3,131,599</u>	<u>2,186,347</u>	<u>1,006,267</u>	(50.34)
	Total Expenditures	<u>29,724,090</u>	<u>43,463,679</u>	<u>48,619,991</u>	<u>25,614,629</u>	<u>42,249,244</u>	(2.79)
7000	Other Outgo						
7300	Interfund Transfers-Out	5,001,407	-	-	(241)	-	-
7400	Inter-Agency Pass Through	4,580,918	4,977,340	4,933,851	4,614,555	5,087,111	2.21
7500	Student Financial Aid	5,805,775	8,141,062	8,457,258	6,216,909	4,874,342	(40.13)
7600	Other Student Aid	576,822	590,937	1,220,621	430,426	980,084	65.85
	Total Other Outgo	<u>15,964,922</u>	<u>13,709,339</u>	<u>14,611,730</u>	<u>11,261,649</u>	<u>10,941,537</u>	(20.19)
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 45,689,012</u>	<u>\$ 57,173,018</u>	<u>\$ 63,231,721</u>	<u>\$ 36,876,278</u>	<u>\$ 53,190,781</u>	(6.97)

Notes: (1) Revenues for grant funds that carryover from prior years are included in the FY 2025-2026 Tentative Budget. Carryover funds total \$23,734,452.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
PARKING FUND 12

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

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

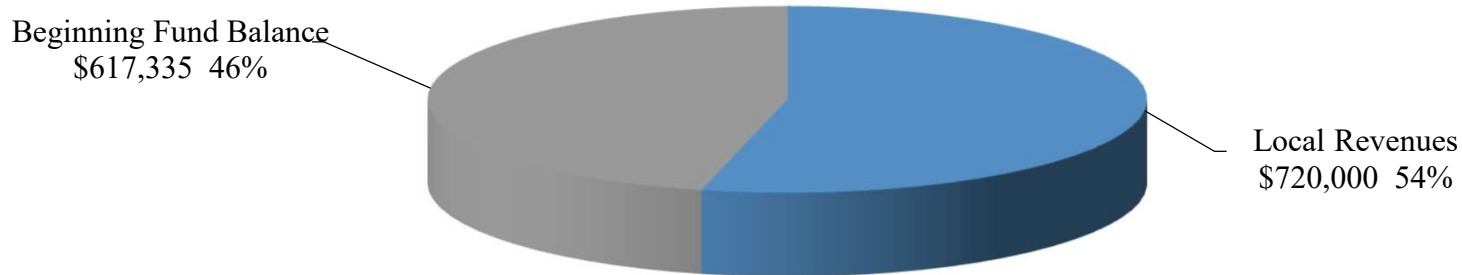
- Proceeds from sale of parking permits
- Collections from parking citations

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

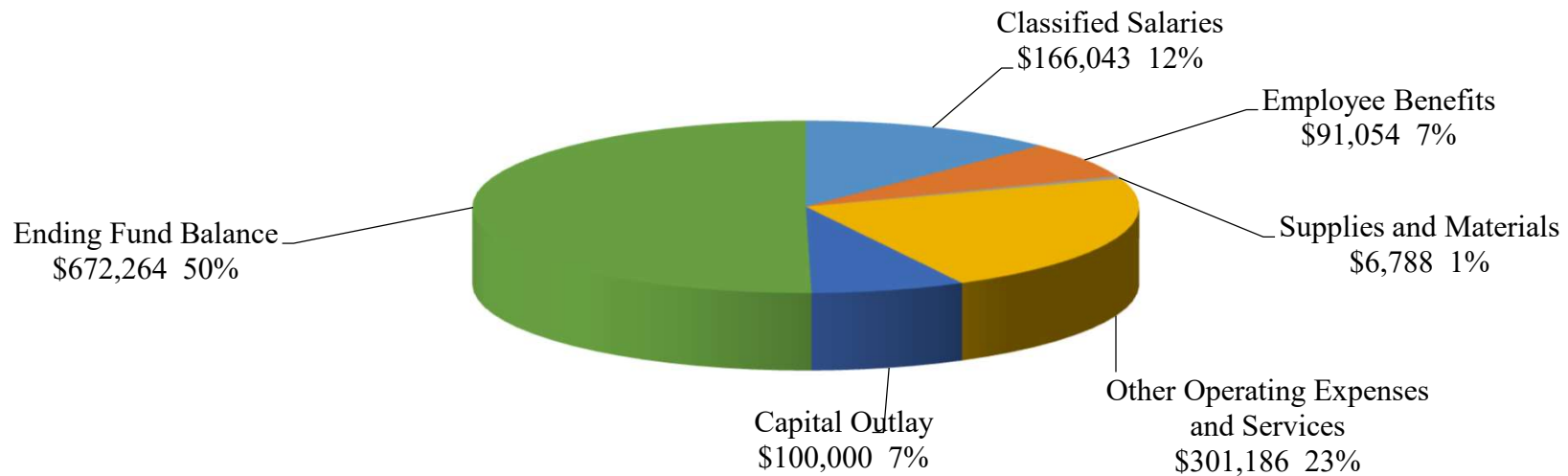
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Parking Fund 12 Revenues and Beginning Fund Balance: \$1,337,335



Parking Fund 12 Expenditures and Ending Fund Balance: \$1,337,335



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Parking Fund 12

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8800	Local Revenues						
8881	Parking Fees	\$ 360,831	\$ 600,000	\$ 600,000	\$ 426,685	\$ 600,000	-
8886	Parking Citations	62,156	120,000	120,000	57,083	120,000	-
	Total Local Revenues	<u>422,987</u>	<u>720,000</u>	<u>720,000</u>	<u>483,768</u>	<u>720,000</u>	-
	Beginning Fund Balance	<u>767,245</u>	<u>646,219</u>	<u>646,219</u>	<u>646,219</u>	<u>617,335</u>	(4.47)
Total Revenues and Beginning Fund Balance		<u>\$ 1,190,232</u>	<u>\$ 1,366,219</u>	<u>\$ 1,366,219</u>	<u>\$ 1,129,987</u>	<u>\$ 1,337,335</u>	(2.11)
		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
2000	Classified Salaries	\$ 158,609	\$ 159,420	\$ 159,420	\$ 152,933	\$ 166,043	4.15
3000	Employee Benefits	74,105	86,223	86,223	76,624	91,054	5.60
4000	Supplies and Materials	655	4,974	4,974	9,774	6,788	36.47
5000	Other Operating Expenses and Services	309,834	303,000	303,000	273,321	301,186	(0.60)
6000	Capital Outlay	810	100,000	100,000	-	100,000	-
	Total Expenditures	<u>544,013</u>	<u>653,617</u>	<u>653,617</u>	<u>512,652</u>	<u>665,071</u>	1.75
Ending Fund Balance		<u>646,219</u>	<u>712,602</u>	<u>712,602</u>	<u>617,335</u>	<u>672,264</u>	(5.66)
Total Expenditures and Ending Fund Balance		<u>\$ 1,190,232</u>	<u>\$ 1,366,219</u>	<u>\$ 1,366,219</u>	<u>\$ 1,129,987</u>	<u>\$ 1,337,335</u>	(2.11)

Notes: FY 2025-2026 Tentative Budget includes a one-time parking improvement budget using the Beginning Balance

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
STUDENT HEALTH CENTER FUND 12

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

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

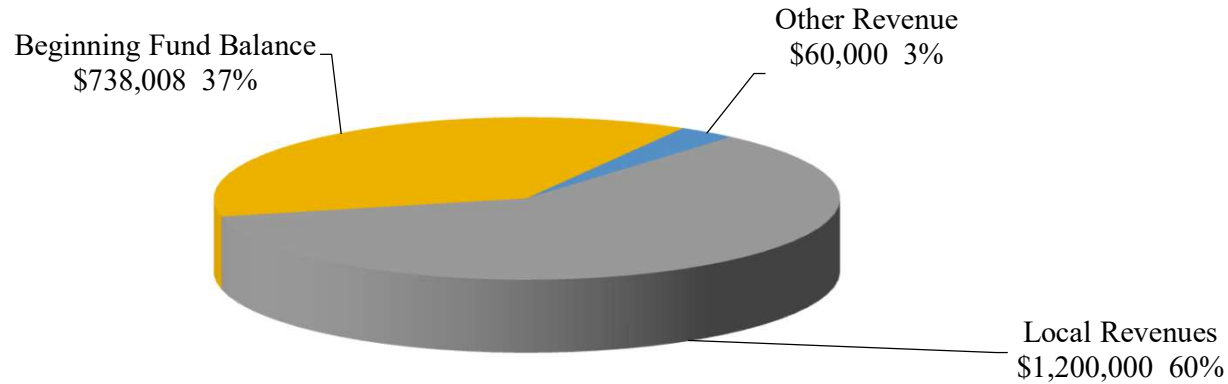
Examples of Health services allowable expenditures are to provide medical, dental, psychiatric, and nursing services. The Education Code further mandates all health service fees collected to be deposited in the fund designated by the California Community Colleges Budget and Accounting Manual.

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

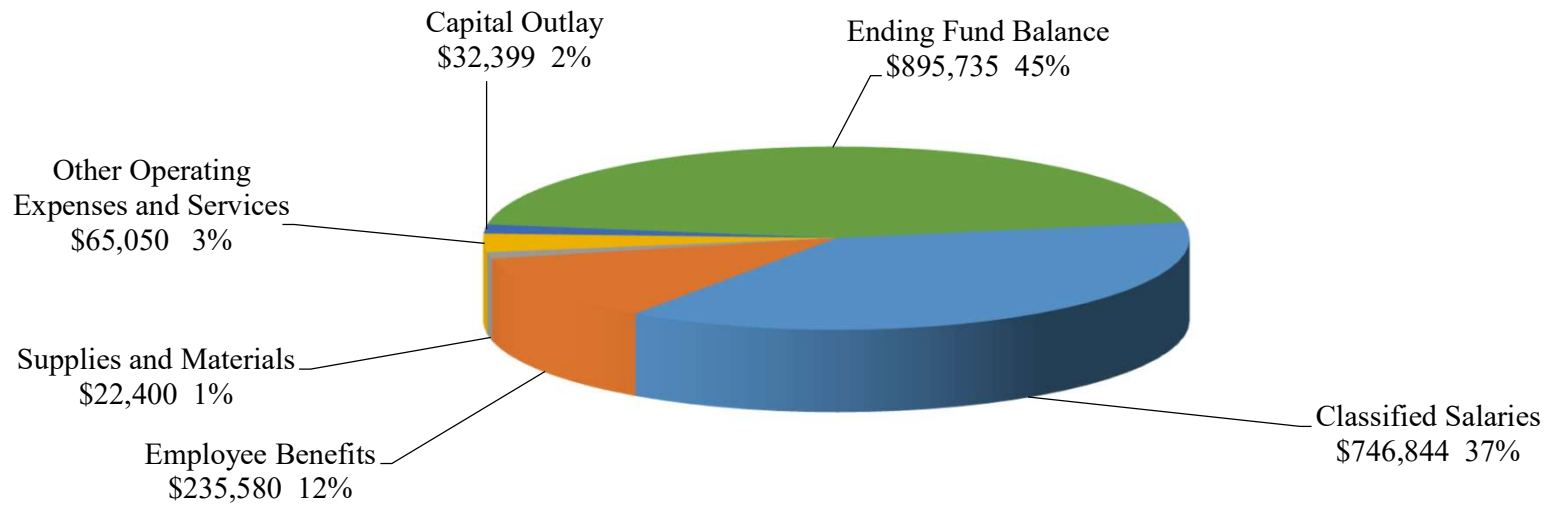
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Student Health Center Fund 12 Revenues and Beginning Fund Balance: \$1,998,008



Student Health Center Fund 12 Expenditures and Ending Fund Balance: \$1,998,008



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

Revenues by Source

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
8876	Health Services Revenue	\$ 1,097,305	\$ 1,200,000	\$ 1,200,000	\$ 1,130,781	\$ 1,200,000	-
8894	Other Local Health Center Revenue	44,254	60,000	60,000	52,512	60,000	-
	Total Local Revenues	<u>1,141,559</u>	<u>1,260,000</u>	<u>1,260,000</u>	<u>1,183,293</u>	<u>1,260,000</u>	-
	Beginning Fund Balance	<u>480,657</u>	<u>668,675</u>	<u>668,675</u>	<u>668,675</u>	<u>738,008</u>	10.37
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 1,622,216</u>	<u>\$ 1,928,675</u>	<u>\$ 1,928,675</u>	<u>\$ 1,851,968</u>	<u>\$ 1,998,008</u>	3.59

Expenditures by Object

		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
2000	Classified Salaries	<u>\$ 649,150</u>	<u>\$ 751,355</u>	<u>\$ 751,355</u>	<u>\$ 706,514</u>	<u>\$ 746,844</u>	(0.60)
3000	Employee Benefits	<u>186,601</u>	<u>239,432</u>	<u>239,432</u>	<u>210,538</u>	<u>235,580</u>	(1.61)
4000	Supplies and Materials	<u>39,920</u>	<u>22,400</u>	<u>22,430</u>	<u>61,730</u>	<u>22,400</u>	-
5000	Other Operating Expenses and Services	<u>68,962</u>	<u>65,050</u>	<u>65,020</u>	<u>91,002</u>	<u>65,050</u>	-
6000	Capital Outlay	<u>8,908</u>	<u>32,399</u>	<u>32,399</u>	<u>44,176</u>	<u>32,399</u>	-
	Total Expenditures	<u>953,541</u>	<u>1,110,636</u>	<u>1,110,636</u>	<u>1,113,960</u>	<u>1,102,273</u>	(0.75)
	Ending Fund Balance	<u>668,675</u>	<u>818,039</u>	<u>818,039</u>	<u>738,008</u>	<u>895,735</u>	9.50
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 1,622,216</u>	<u>\$ 1,928,675</u>	<u>\$ 1,928,675</u>	<u>\$ 1,851,968</u>	<u>\$ 1,998,008</u>	3.59

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND 12

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

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

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

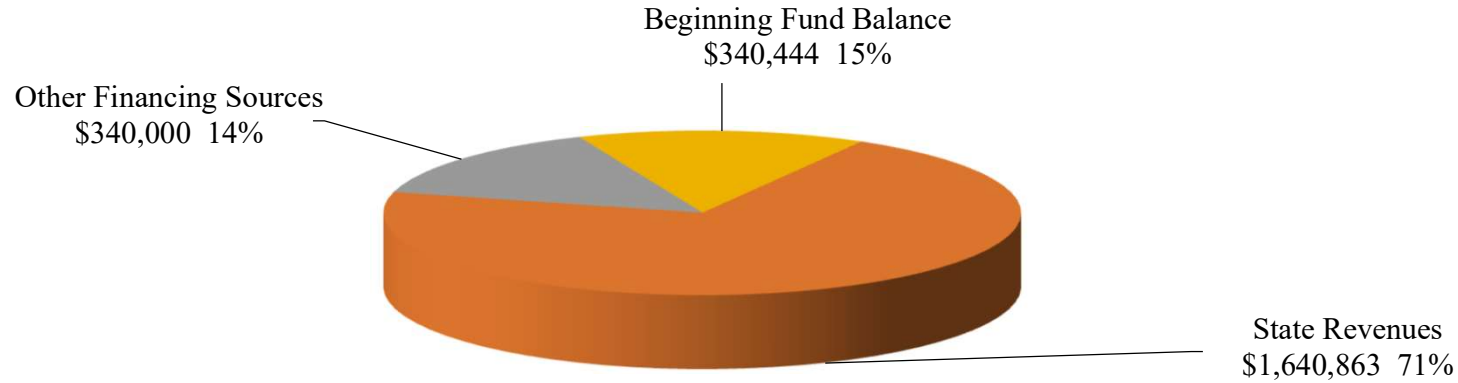
As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

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

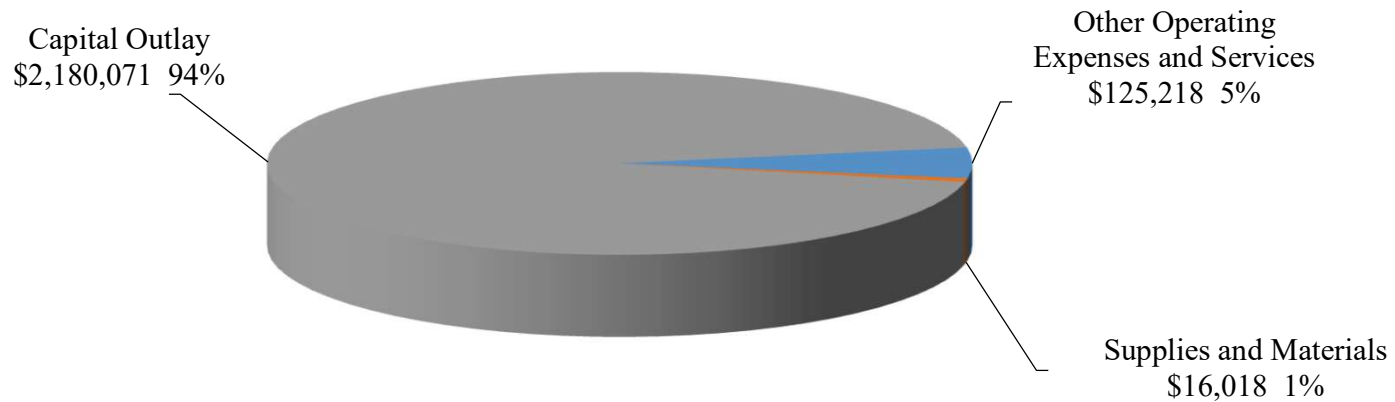
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Instructional Equipment Block Grant Fund 12 Revenues and Beginning Fund Balance: \$2,321,307



Instructional Equipment Block Grant Fund 12 Expenditures and Ending Fund Balance: \$2,321,307



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
Instructional Equipment Block Grant Fund 12

<u>Revenues by Source</u>		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
8653	Instructional Improvement Grant	\$ 82,376	\$ 1,980,980	\$ 1,980,980	\$ 340,117	\$ 1,640,863	(17.17)
8999	Intrafund Transfers - In	357,892	340,000	340,000	340,000	340,000	-
Beginning Fund Balance		129,996	252,830	252,830	252,830	340,444	34.65
Total Revenues, Other Financing Sources, and Beginning Fund Balance		<u>\$ 570,264</u>	<u>\$ 2,573,810</u>	<u>\$ 2,573,810</u>	<u>\$ 932,947</u>	<u>\$ 2,321,307</u>	(9.81)

<u>Expenditures by Object</u>		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
4000	Supplies and Materials	\$ 4,096	\$ 16,018	\$ 24,098	\$ 22,623	\$ 16,018	-
5000	Other Operating Expenses and Services	49,677	125,218	142,255	78,028	125,218	-
6000	Capital Outlay	263,661	2,432,574	2,407,457	491,852	2,180,071	(10.38)
Total Expenditures		<u>317,434</u>	<u>2,573,810</u>	<u>2,573,810</u>	<u>592,503</u>	<u>2,321,307</u>	(9.81)
Ending Fund Balance		<u>252,830</u>	<u>-</u>	<u>-</u>	<u>340,444</u>	<u>-</u>	-
Total Expenditures and Ending Fund Balance		<u>\$ 570,264</u>	<u>\$ 2,573,810</u>	<u>\$ 2,573,810</u>	<u>\$ 932,947</u>	<u>\$ 2,321,307</u>	(9.81)

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

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

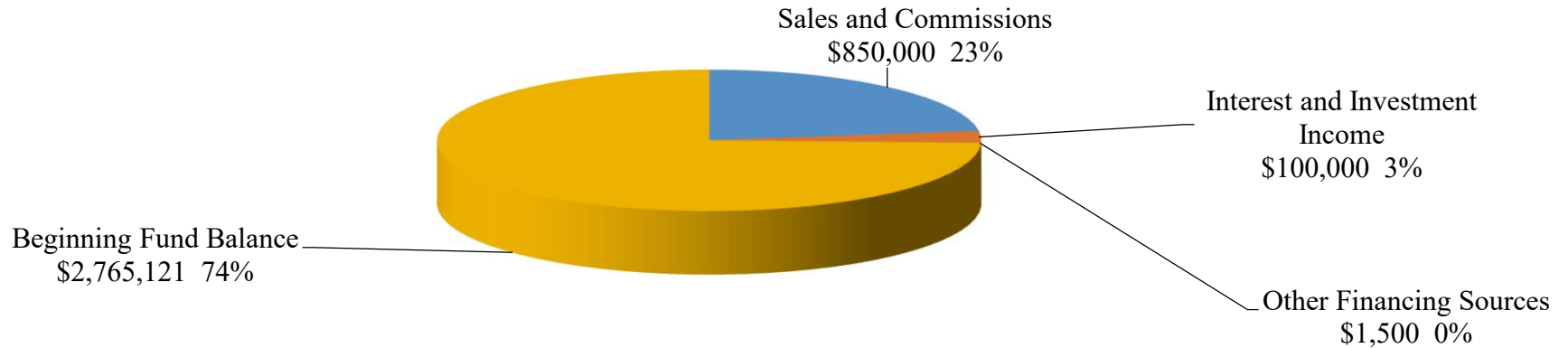
The Cafeteria Fund is a special revenue fund designated to receive all funds from the sale of food or for any other services performed by the Cafeteria. This Fund includes vending operations as that activity is an integral part of the District's food service.

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

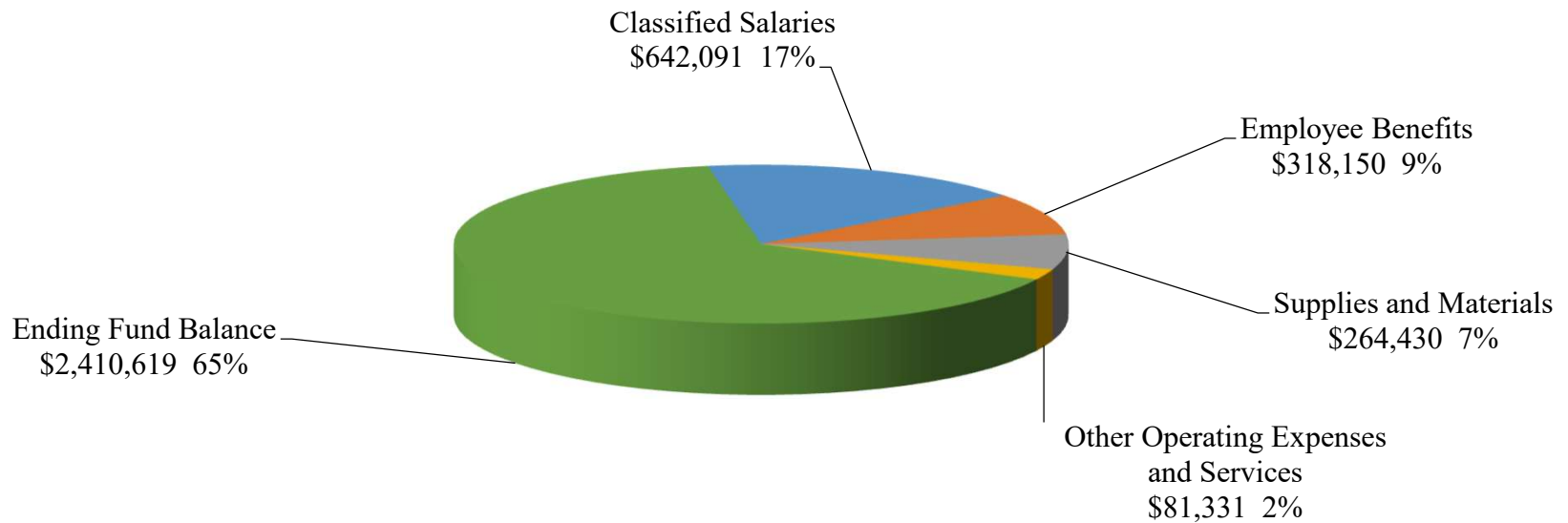
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Cafeteria Fund 32 Revenues and Beginning Fund Balance: \$3,716,621



Cafeteria Fund 32 Expenditures and Ending Fund Balance: \$3,716,621



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

<u>Revenues by Source</u>		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
8800	Local Revenues						
8840	Sales and Commissions	\$ 706,738	\$ 850,000	\$ 850,000	\$ 836,892	\$ 850,000	-
8860	Interest and Investment	134,449	100,000	100,000	130,000	100,000	-
8890	Other	1,843	1,500	1,500	1,500	1,500	-
	Total Local Revenues	<u>843,030</u>	<u>951,500</u>	<u>951,500</u>	<u>968,392</u>	<u>951,500</u>	-
	Total Revenues and Other Financing Sources	<u>843,030</u>	<u>951,500</u>	<u>951,500</u>	<u>968,392</u>	<u>951,500</u>	-
	Beginning Fund Balance	<u>3,338,880</u>	<u>3,048,701</u>	<u>3,048,701</u>	<u>3,048,701</u>	<u>2,765,121</u>	(9.30)
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 4,181,910</u>	<u>\$ 4,000,201</u>	<u>\$ 4,000,201</u>	<u>\$ 4,017,093</u>	<u>\$ 3,716,621</u>	(7.09)

<u>Expenditures by Object</u>		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
2000	Classified Salaries	\$ 502,281	\$ 636,532	\$ 636,532	\$ 506,158	\$ 642,091	0.87
3000	Employee Benefits	<u>223,624</u>	<u>293,709</u>	<u>293,709</u>	<u>245,513</u>	<u>318,150</u>	8.32
4000	Supplies and Materials	<u>299,275</u>	<u>264,430</u>	<u>264,430</u>	<u>371,197</u>	<u>264,430</u>	-
5000	Other Operating Expenses and Services	<u>110,468</u>	<u>81,331</u>	<u>81,331</u>	<u>129,104</u>	<u>81,331</u>	-
6000	Capital Outlay	<u>(2,439)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
	Total Expenditures	<u>1,133,209</u>	<u>1,276,002</u>	<u>1,276,002</u>	<u>1,251,972</u>	<u>1,306,002</u>	2.35
	Ending Fund Balance	<u>3,048,701</u>	<u>2,724,199</u>	<u>2,724,199</u>	<u>2,765,121</u>	<u>2,410,619</u>	(11.51)
	Total Expenditures and Ending Fund Balance	<u>\$ 4,181,910</u>	<u>\$ 4,000,201</u>	<u>\$ 4,000,201</u>	<u>\$ 4,017,093</u>	<u>\$ 3,716,621</u>	(7.09)

Notes: FY 2025-2026 Tentative Budget includes a one-time cafeteria budget using the Beginning Balance

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
CHILD DEVELOPMENT FUND 33

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

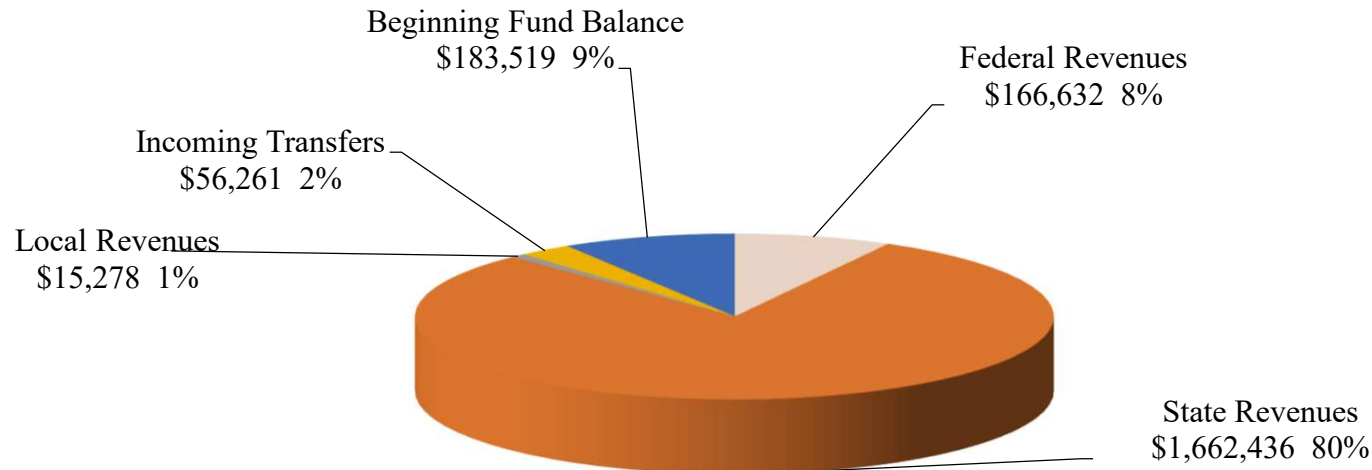
Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the District are accounted for in the General Fund Unrestricted.

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

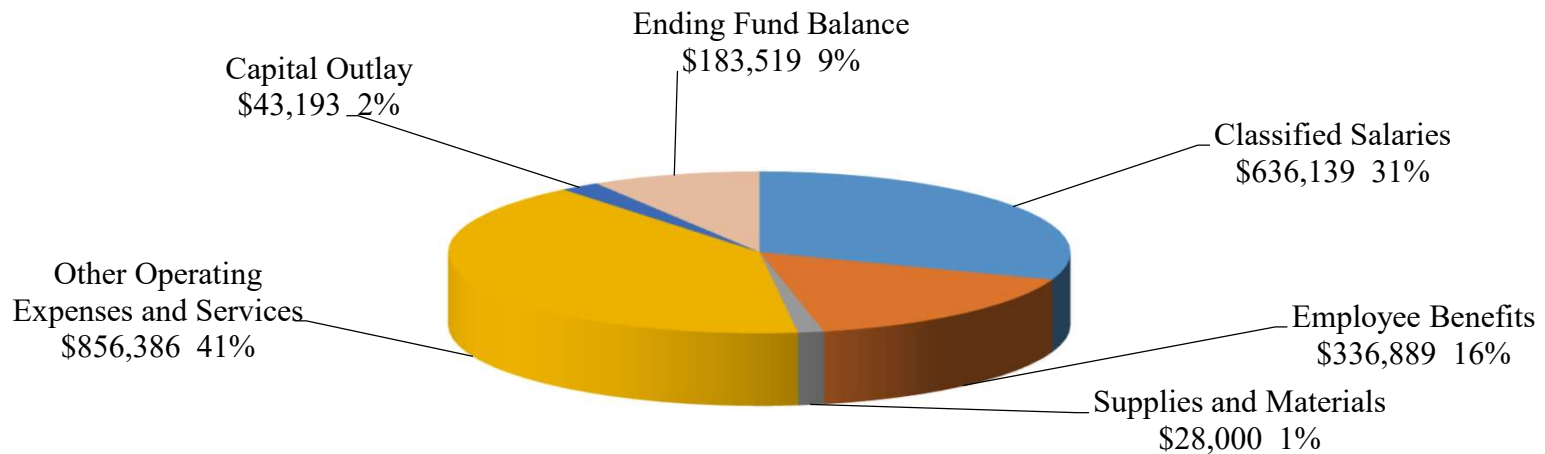
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Child Development Fund 33 Revenues and Beginning Fund Balance: \$2,084,126



Child Development Fund 33 Expenditures and Ending Fund Balance: \$2,084,126



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Child Development Fund 33

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8100	Federal Revenues	\$ 135,821	\$ 188,715	\$ 188,715	\$ 185,202	\$ 166,632	(11.70)
8600	State Revenues						
8623	Child Development Division Award	17,066	17,250	17,250	17,250	16,388	(5.00)
8650	California State Preschool	1,279,183	1,651,668	1,690,540	1,346,157	1,592,742	(3.57)
8690	Child and Adult Care Food Program	2,003	2,000	2,000	1,680	2,000	-
8699	Childcare Stipend	-	48,418	54,194	-	51,306	5.96
	Total State Revenues	1,298,252	1,719,336	1,763,984	1,365,087	1,662,436	(3.31)
8800	Local Revenues						
8871	Child Development Services	4,313	4,350	4,350	1,350	1,000	(77.01)
8899	Quality Enhancement	10,323	26,278	26,278	12,350	14,278	(45.67)
	Total Local Revenues	14,636	30,628	30,628	13,700	15,278	(50.12)
8900	Interfund Transfers - In	56,261	56,261	56,261	56,261	56,261	-
	Total Revenues and Other Financing Sources	1,504,970	1,994,940	2,039,588	1,620,250	1,900,607	(4.73)
	Beginning Fund Balance	183,519	183,519	183,519	183,519	183,519	-
	Total Revenues and Other Financing Sources	\$ 1,688,489	\$ 2,178,459	\$ 2,223,107	\$ 1,803,769	\$ 2,084,126	(4.33)

Note: FY 2024-2025 Projected include child development contracts at Hold Harmless which provides the lessor of the contract amount or the facility expenses.
FY 2025-2026 Tentative Budget excludes the Hold Harmless status which expires June 30, 2025.
FY 2025-2026 The Cost of Care non contract payments and stipends are being held for savings.

		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
1000	Academic Salaries	\$ 138,849	\$ -	\$ -	\$ 134,982	\$ -	-
2000	Classified Salaries	763,310	768,268	794,192	919,176	636,139	(17.20)
3000	Employee Benefits	387,112	365,009	369,359	446,064	336,889	(7.70)
4000	Supplies and Materials	143,077	66,280	78,280	47,376	28,000	(57.75)
5000	Other Operating Expenses and Services	57,940	743,590	733,475	54,855	856,386	15.17
6000	Capital Outlay	14,682	51,793	64,282	17,797	43,193	(16.60)
	Total Expenditures	1,504,970	1,994,940	2,039,588	1,620,250	1,900,607	(4.73)
	Ending Fund Balance	183,519	183,519	183,519	183,519	183,519	-
	Total Expenditures and Ending Fund Balance	\$ 1,688,489	\$ 2,178,459	\$ 2,223,107	\$ 1,803,769	\$ 2,084,126	(4.33)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
CAPITAL OUTLAY PROJECTS FUND 41

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

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

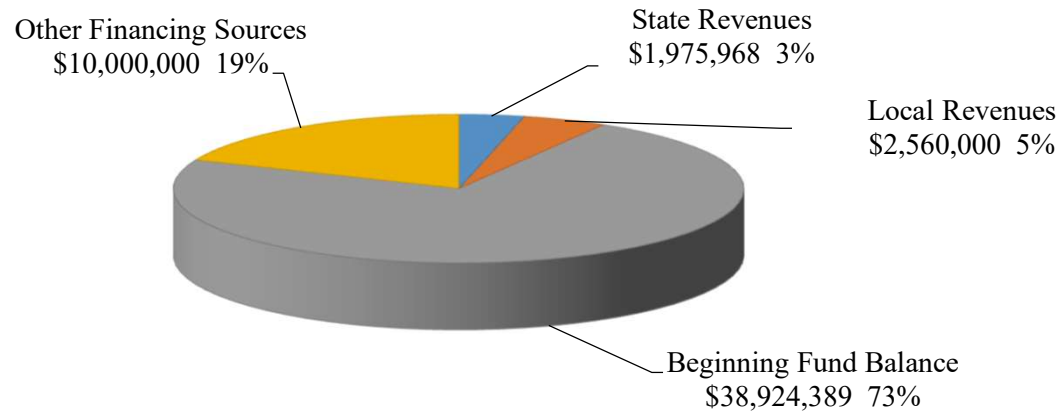
Expenditures that are recorded in the Capital Outlay Projects Fund include:

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

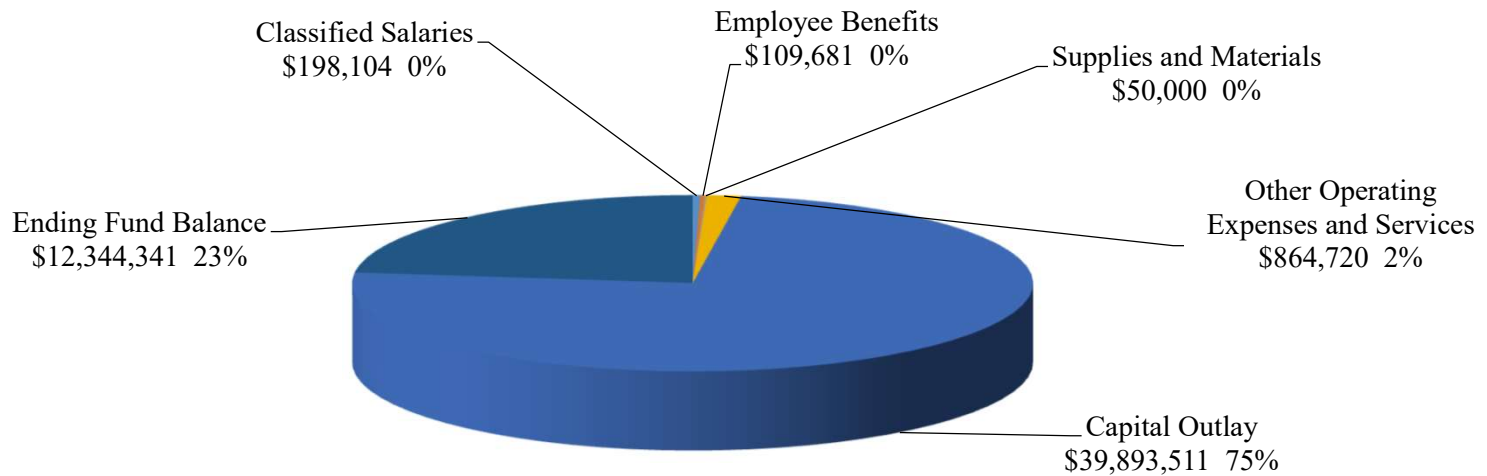
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Capital Outlay Projects Fund 41 Revenues and Beginning Fund Balance: \$53,460,357



Capital Outlay Projects Fund 41 Expenditures and Ending Fund Balance: \$53,460,357



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Capital Outlay Projects Fund 41

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8600	State Revenues						
	8651 Community College Const. Act (Proposition 55)	\$ 12,609,227	\$ 1,255,610	\$ 1,255,610	\$ 2,882,865	\$ -	(100.00)
	8652 Scheduled Maintenance & Block Grant	983,235	3,365,361	3,365,361	1,875,175	1,820,968	(45.89)
	8690 Other State Revenue	-	155,000	155,000	-	155,000	-
	State Revenues	<u>13,592,462</u>	<u>4,775,971</u>	<u>4,775,971</u>	<u>4,758,040</u>	<u>1,975,968</u>	<u>(58.63)</u>
8800	Local Revenues						
	8860 Interest and Investment	1,318,738	1,000,000	1,000,000	650,000	1,000,000	-
	8880 Capital Outlay Fee	158,084	160,000	160,000	160,000	160,000	-
	8890 Redevelopment	1,582,389	1,400,000	1,400,000	1,000,000	1,400,000	-
	Total Local Revenues	<u>3,059,211</u>	<u>2,560,000</u>	<u>2,560,000</u>	<u>1,810,000</u>	<u>2,560,000</u>	<u>-</u>
8900	Interfund Transfers - In	10,001,519	10,000,000	10,000,000	10,000,000	10,000,000	-
	Total Revenues and Other Financing Sources	<u>26,653,192</u>	<u>17,335,971</u>	<u>17,335,971</u>	<u>16,568,040</u>	<u>14,535,968</u>	<u>(16.15)</u>
	Beginning Fund Balance	<u>18,692,185</u>	<u>29,693,812</u>	<u>29,693,812</u>	<u>29,693,812</u>	<u>38,924,389</u>	<u>31.09</u>
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 45,345,377</u>	<u>\$ 47,029,783</u>	<u>\$ 47,029,783</u>	<u>\$ 46,261,852</u>	<u>\$ 53,460,357</u>	<u>13.67</u>
		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
2000	Classified Salaries	\$ 233,034	\$ 190,531	\$ 190,531	\$ 148,564	\$ 198,104	3.97
3000	Employee Benefits	<u>105,629</u>	<u>104,395</u>	<u>104,395</u>	<u>80,693</u>	<u>109,681</u>	<u>5.06</u>
4000	Supplies and Materials	<u>40,063</u>	<u>50,000</u>	<u>61,623</u>	<u>11,623</u>	<u>50,000</u>	<u>-</u>
5000	Other Operating Expenses and Services	<u>1,053,769</u>	<u>865,000</u>	<u>1,104,356</u>	<u>895,553</u>	<u>864,720</u>	<u>(0.03)</u>
6000	Capital Outlay	<u>14,219,070</u>	<u>41,125,422</u>	<u>40,874,443</u>	<u>6,201,030</u>	<u>39,893,511</u>	<u>(3.00)</u>
	Total Expenditures	<u>15,651,565</u>	<u>42,335,348</u>	<u>42,335,348</u>	<u>7,337,463</u>	<u>41,116,016</u>	<u>(2.88)</u>
	Ending Fund Balance	<u>29,693,812</u>	<u>4,694,435</u>	<u>4,694,435</u>	<u>38,924,389</u>	<u>12,344,341</u>	<u>>200</u>
	Total Expenditures and Ending Fund Balance	<u>\$ 45,345,377</u>	<u>\$ 47,029,783</u>	<u>\$ 47,029,783</u>	<u>\$ 46,261,852</u>	<u>\$ 53,460,357</u>	<u>13.67</u>

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
BOND PROJECTS FUND 43

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

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

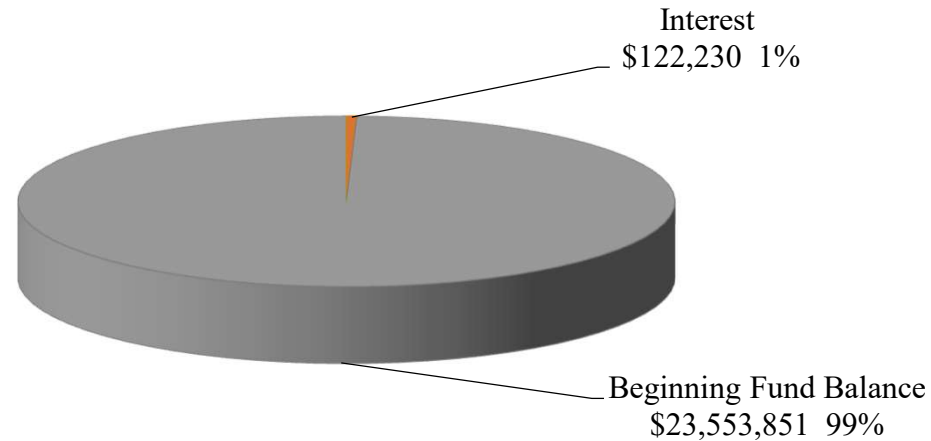
General Obligation Bonds, Series B was issued on February 14, 2018 in the amount of \$120,000,000.

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

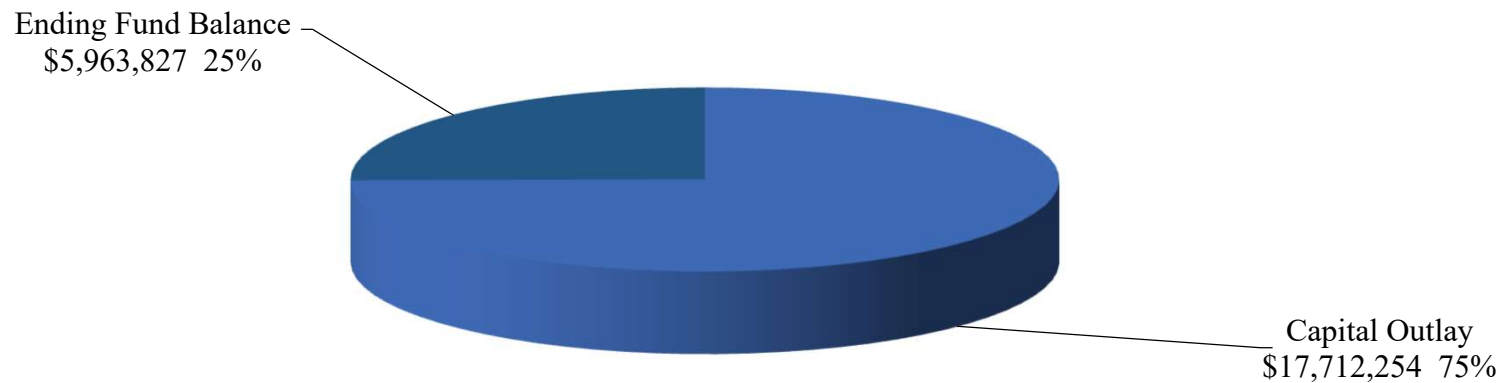
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Bond Projects Fund 43 Revenues and Beginning Fund Balance: \$23,676,081



Bond Projects Fund 43 Expenditures and Ending Fund Balance: \$23,676,081



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

<u>Revenues by Source</u>		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
8860	Interest	\$ 1,860,773	\$ 900,000	\$ 900,000	\$ 459,310	\$ 122,230	(86.42)
Beginning Fund Balance		35,320,904	19,940,943	21,025,707	19,940,943	23,553,851	18.12
Total Revenues and Beginning Fund Balance		<u>\$ 37,181,677</u>	<u>\$ 20,840,943</u>	<u>\$ 21,925,707</u>	<u>\$ 20,400,253</u>	<u>\$ 23,676,081</u>	13.60

<u>Expenditures by Object</u>		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
4000	Supplies	\$ -	\$ -	\$ 5,274	\$ 5,273	\$ -	-
5000	Other Operating Expenses and Services	79,695	50,950	50,950	(52,845)	-	(100.00)
6000	Capital Outlay	17,161,039	20,789,993	20,784,719	(3,106,026)	17,712,254	(14.80)
Total Expenditures		<u>17,240,734</u>	<u>20,840,943</u>	<u>20,840,943</u>	<u>(3,153,598)</u>	<u>17,712,254</u>	(15.01)
Ending Fund Balance		<u>19,940,943</u>	<u>-</u>	<u>1,084,764</u>	<u>23,553,851</u>	<u>5,963,827</u>	100.00
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 37,181,677</u>	<u>\$ 20,840,943</u>	<u>\$ 21,925,707</u>	<u>\$ 20,400,253</u>	<u>\$ 23,676,081</u>	13.60

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

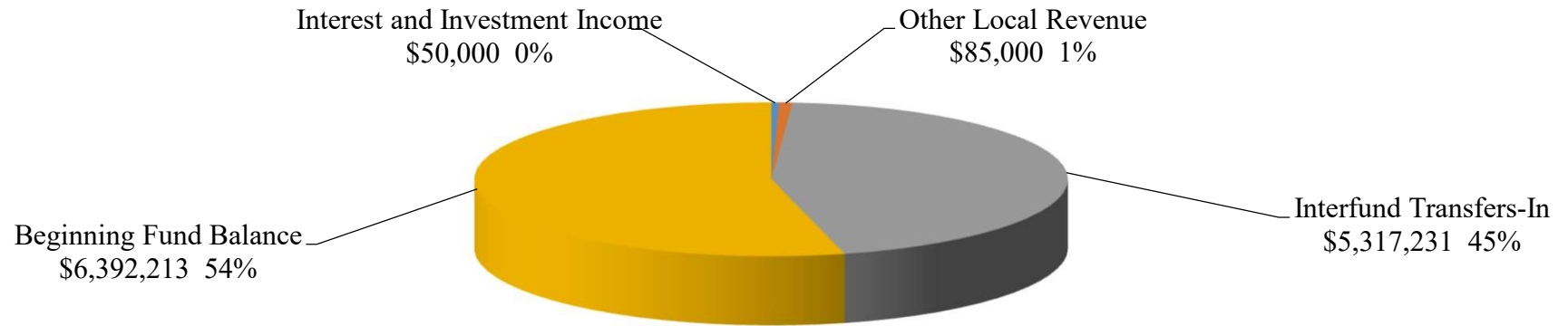
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
SELF-INSURANCE FUND 61

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

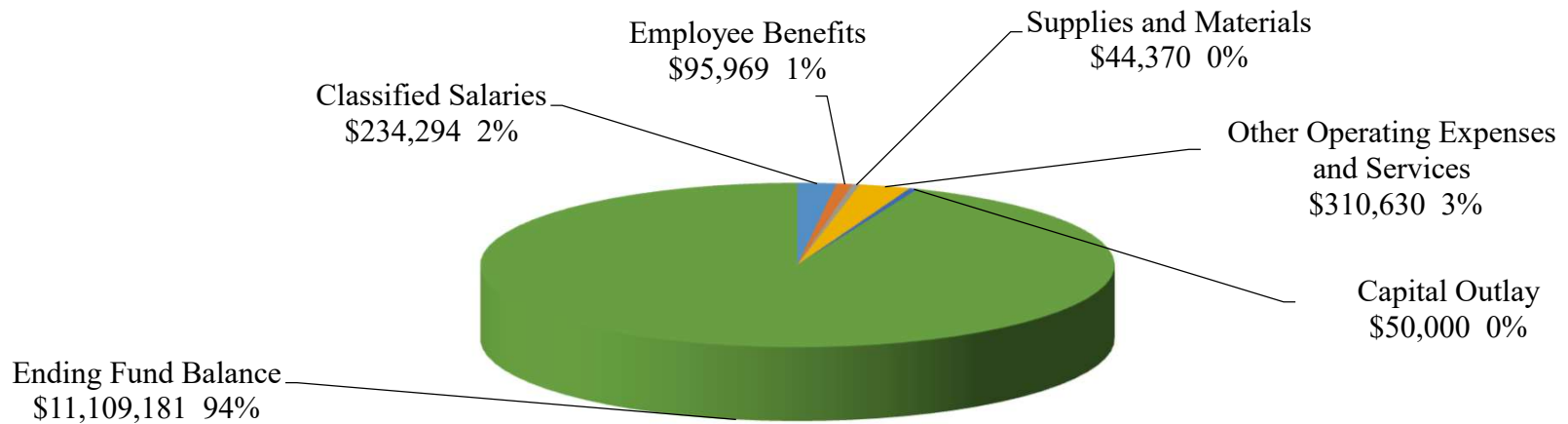
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Self-Insurance Fund 61 Revenues and Beginning Fund Balance: \$11,844,444



Self-Insurance Fund 61 Expenditures and Ending Fund Balance: \$11,844,444



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
Self-Insurance Fund 61

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8800	Local Revenues						
8860	Interest and Investment	\$ 80,736	\$ 50,000	\$ 50,000	\$ 145,000	\$ 50,000	-
8890	Other Local	192,019	85,000	85,000	50,000	85,000	-
	Total Local Revenues	272,755	135,000	135,000	195,000	135,000	-
8900	Interfund Transfers - In	577,148	5,135,617	5,135,617	5,135,617	5,317,231	3.54
	Total Revenues and Other Financing Sources	849,903	5,270,617	5,270,617	5,330,617	5,452,231	3.45
Beginning Fund Balance		926,662	1,561,533	1,591,756	1,591,756	6,392,213	>200
Total Revenues, Other Financing Services, and Beginning Fund Balance		\$ 1,776,565	\$ 6,832,150	\$ 6,862,373	\$ 6,922,373	\$ 11,844,444	73.36

Note:

		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
1000	Academic Salaries	\$ 30,223	\$ -	\$ -	\$ -	\$ -	-
2000	Classified Salaries	204,864	228,208	228,208	228,433	234,294	2.67
3000	Employee Benefits	73,773	86,005	86,005	72,620	95,969	11.59
4000	Supplies and Materials	340	44,370	44,370	16,473	44,370	-
5000	Other Operating Expenses and Services	(125,315)	310,630	310,630	194,618	310,630	-
6000	Capital Outlay	31,147	50,000	50,000	18,016	50,000	-
	Total Expenditures	184,809	719,213	719,213	530,160	735,263	2.23
Ending Fund Balance		1,591,756	6,112,937	6,143,160	6,392,213	11,109,181	81.73
Total Expenditures and Ending Fund Balance		\$ 1,776,565	\$ 6,832,150	\$ 6,862,373	\$ 6,922,373	\$ 11,844,444	73.36

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

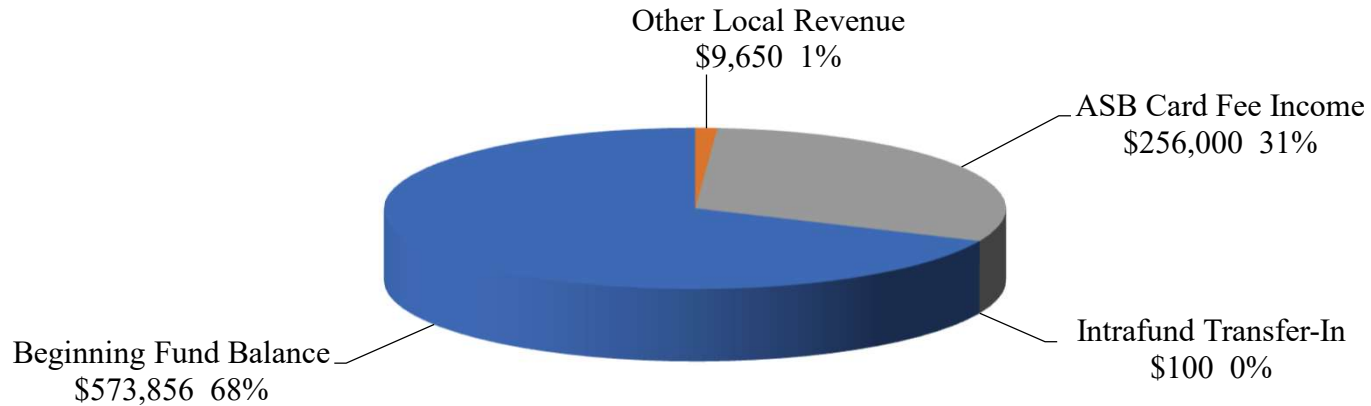
The Student Government Association Fund is a trust fund designated to account for the funds held in trust by the District for student body organizations established pursuant to Education Code Section 76060. This Fund is used for raising and expending money to promote the general welfare, morale, and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

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

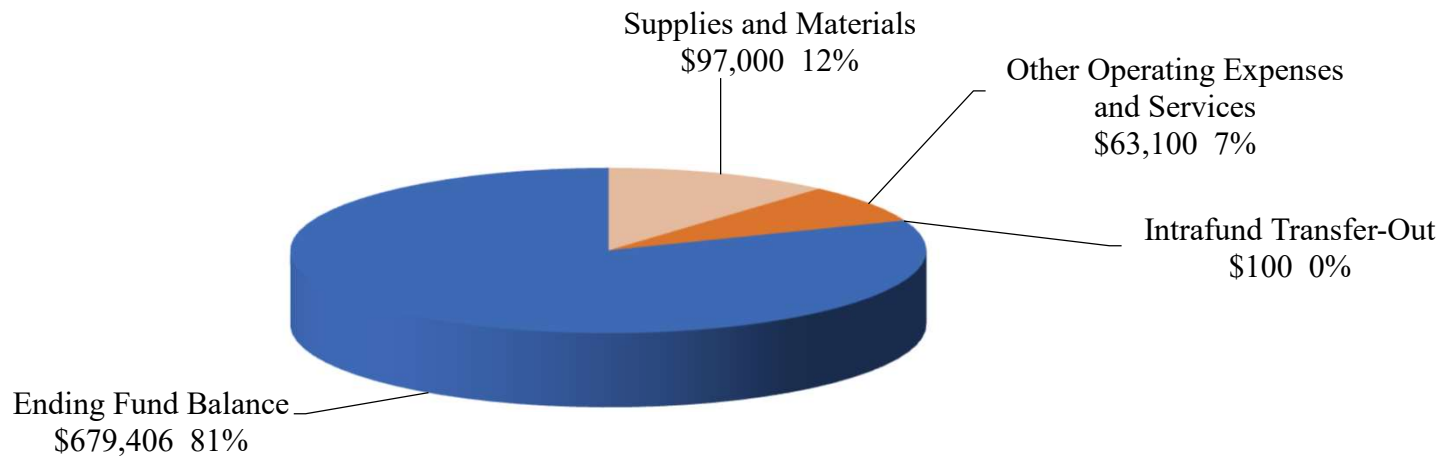
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Student Government Association Fund 71 Revenues and Beginning Fund Balance: \$839,606



Student Government Association Fund 71 Expenditures and Ending Fund Balance: \$839,606



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Student Government Association Fund 71

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8800	Local Revenues						
	8832 Commissions	\$ 429	\$ 500	\$ 500	\$ 75	\$ 500	-
	8841 Ticket Sales	6,689	7,000	7,000	7,089	8,000	14.29
	8842 Advertising Sales	-	100	100	-	100	-
	8849 Miscellaneous Sales	2,250	500	500	-	1,000	100.00
	8857 Membership Fee	15,210	17,000	17,000	180	-	(100.00)
	8861 Interest	55	60	60	39	50	(16.67)
	8887 ASB Card Fee	231,453	256,000	256,000	198,675	256,000	-
	Total Local Revenues	256,086	281,160	281,160	206,058	265,650	(5.52)
8900	Other Financing Sources						
	8999 Intrafund Transfers-In	100	100	100	-	100	-
	Total Other Financing Sources	100	100	100	-	100	-
	Total Revenues and Other Financing Sources	256,186	281,260	281,260	206,058	265,750	(5.51)
	Beginning Fund Balance	426,460	507,805	507,805	507,805	573,856	13.01
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 682,646	\$ 789,065	\$ 789,065	\$ 713,863	\$ 839,606	6.41
		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
2000	Salaries	\$ 646	\$ 650	\$ 650	\$ -	\$ -	
3000	Benefits	59	60	60	-	-	
4000	Supplies and Materials	84,440	86,000	93,871	93,871	97,000	12.79
5000	Other Operating Expenses and Services	89,596	95,000	87,129	46,136	63,100	(33.58)
7000	Other Outgo						
	7301 Intrafund Transfers-Out	100	100	100	-	100	-
	Total Expenditures	174,841	181,810	181,810	140,007	160,200	(11.89)
	Ending Fund Balance	507,805	607,255	607,255	573,856	679,406	11.88
	Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 682,646	\$ 789,065	\$ 789,065	\$ 713,863	\$ 839,606	6.41

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

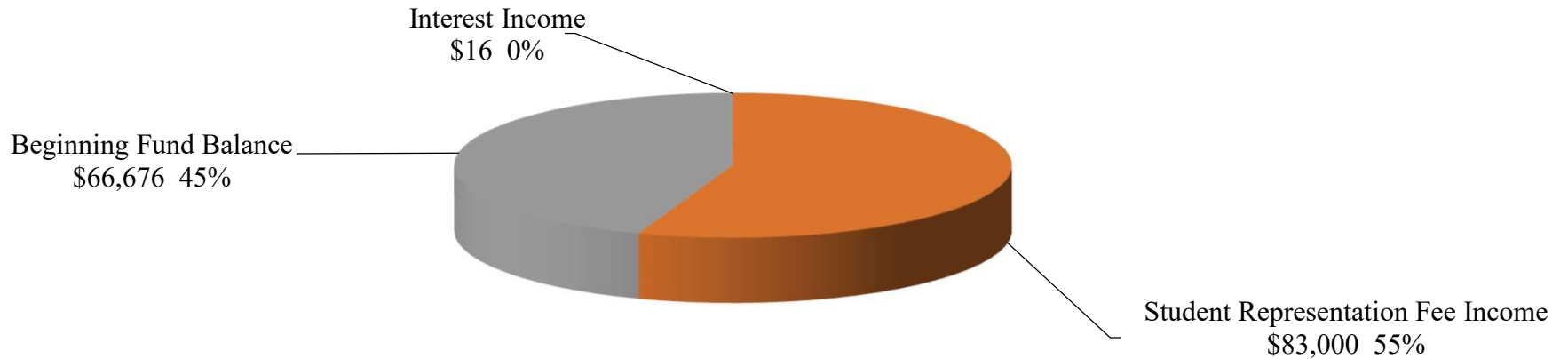
The Student Representation Fee Fund is a trust fund designated to account for funds collected pursuant to Education Code Section 76060.5 that provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The fee is to be expended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

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

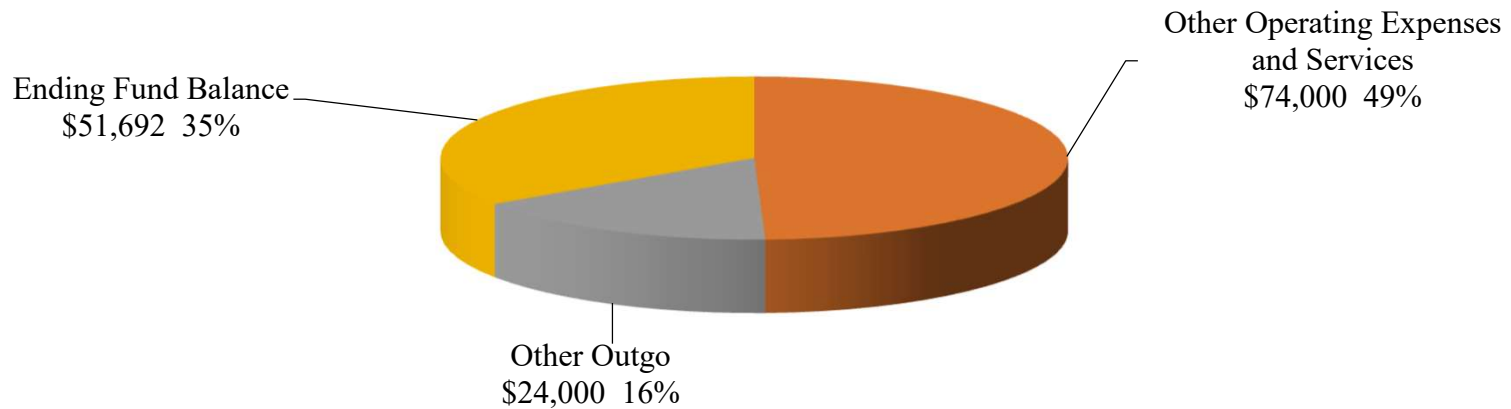
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Student Representation Fee Fund 72 Revenues and Beginning Fund Balance: \$149,692



Student Representation Fee Fund 72 Expenditures and Ending Fund Balance: \$149,692



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
Student Representation Fee Fund 72

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8860	Interest Income	\$ 14	\$ 16	\$ 16	\$ 16	\$ 16	-
8884	Student Representation Fee	77,710	80,000	80,000	80,936	83,000	3.75
	Total Local Revenues	77,724	80,016	80,016	80,952	83,016	3.75
Beginning Fund Balance		97,084	81,023	81,023	81,023	66,676	(17.71)
Total Revenues and Beginning Fund Balance		\$ 174,808	\$ 161,039	\$ 161,039	\$ 161,975	\$ 149,692	(7.05)
		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
4000	Supplies and Materials	\$ 2,841	\$ -	\$ -	\$ -	\$ -	100.00
5000	Other Operating Expenses and Services	90,944	67,900	59,299	59,299	74,000	8.98
7000	Other Outgo						
7510	Student Financial Scholarship Expense	-	5,000	13,601	36,000	24,000	>200
	Total Expenditures	93,785	72,900	72,900	95,299	98,000	34.43
Ending Fund Balance		81,023	88,139	88,139	66,676	51,692	(41.35)
Total Expenditures and Ending Fund Balance		\$ 174,808	\$ 161,039	\$ 161,039	\$ 161,975	\$ 149,692	(7.05)

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

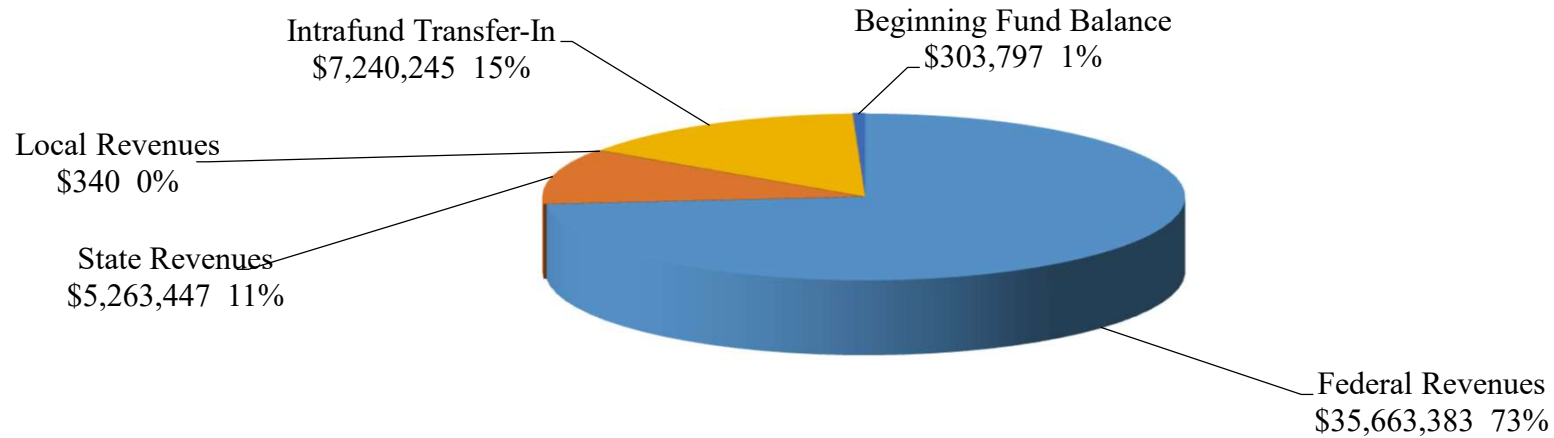
The Student Financial Aid Fund is a trust fund used to account for the deposit and direct payment of government-funded student financial aid, including grants or other funds intended for similar purposes, and the required district matching share of payments to students.

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

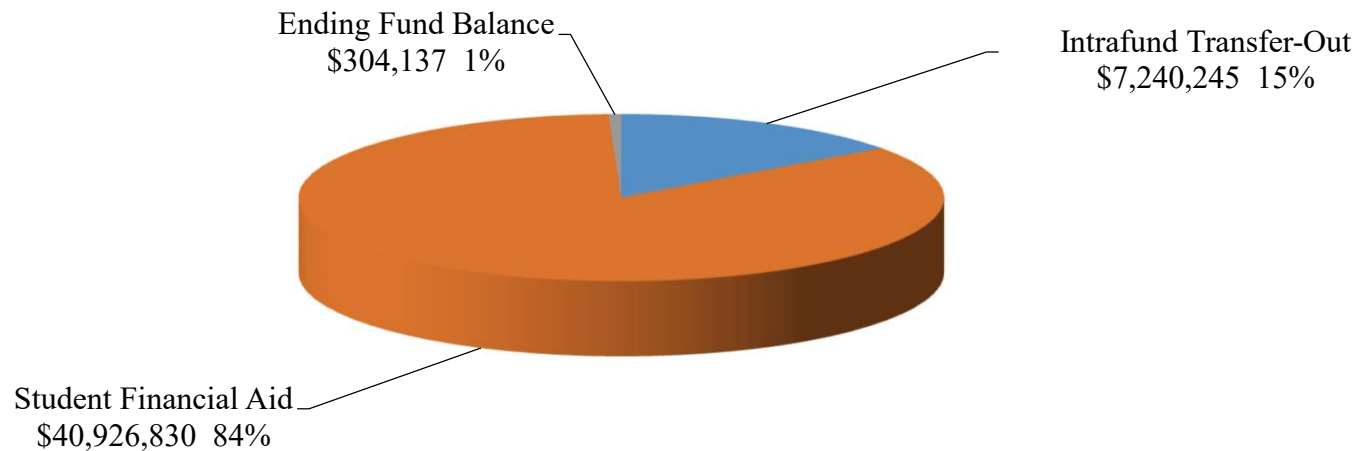
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Student Financial Aid Fund 74 Revenues and Beginning Fund Balance: \$48,471,212



Student Financial Aid Fund 74 Expenditures and Ending Fund Balance: \$48,471,212



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Student Financial Aid Fund 74

		2023-2024 Actual Revenues	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Revenues	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8100	Federal Revenues						
	8151 PELL Grant	\$ 28,703,494	\$ 29,277,564	\$ 29,277,564	\$ 33,175,383	\$ 33,838,891	15.58
	8151 Direct Subsidized Loan	651,020	664,040	664,040	935,907	-	(100.00)
	8151 Direct Unsubsidized Laon	794,273	810,158	810,158	1,185,131	-	(100.00)
	8152 FSEOG	856,800	783,467	783,467	934,110	1,532,373	95.59
	8154 CH31 Veterans Admin	41,043	41,864	41,864	26,045	26,566	(36.54)
	8159 GI Bill Chapter 33 Veterans Program	220,708	225,122	225,122	260,346	265,553	17.96
	Total Federal Revenues	<u>31,267,338</u>	<u>31,802,215</u>	<u>31,802,215</u>	<u>36,516,922</u>	<u>35,663,383</u>	12.14
8600	State Revenues						
	8622 CHAFEE	86,500	88,230	88,230	110,000	112,200	27.17
	8640 CAL Grant A	213,000	217,260	217,260	217,260	221,605	2.00
	8640 CAL Grant B	3,407,589	3,475,741	3,475,741	4,818,824	4,915,200	41.41
	8641 CAL Grant C	7,829	7,986	7,986	7,986	8,146	2.00
	8642 State Rehab	9,163	9,346	9,346	6,173	6,296	(32.63)
	Total State Revenues	<u>3,724,081</u>	<u>3,798,563</u>	<u>3,798,563</u>	<u>5,160,243</u>	<u>5,263,447</u>	38.56
8800	Local Revenues						
	8861 Interest	40	40	40	40	40	-
	8890 Other Local	373	500	500	275	300	(40.00)
	Total Local Revenues	<u>413</u>	<u>540</u>	<u>540</u>	<u>315</u>	<u>340</u>	(37.04)
8900	Intrafund Transfers-In	<u>6,959,097</u>	<u>7,098,279</u>	<u>7,098,279</u>	<u>7,098,279</u>	<u>7,240,245</u>	2.00
	Total Revenues	<u>41,950,929</u>	<u>42,699,597</u>	<u>42,699,597</u>	<u>48,775,759</u>	<u>48,167,415</u>	12.81
	Beginning Fund Balance	<u>350,905</u>	<u>322,920</u>	<u>322,920</u>	<u>322,920</u>	<u>303,797</u>	(5.92)
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 42,301,834</u>	<u>\$ 43,022,517</u>	<u>\$ 43,022,517</u>	<u>\$ 49,098,679</u>	<u>\$ 48,471,212</u>	12.66

		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
5000	Other Operating Expenses and Services	\$ -	\$ -	\$ -	\$ 203	\$ -	100.00
7300	Intrafund Transfers-Out	<u>6,959,097</u>	<u>7,098,279</u>	<u>7,098,279</u>	<u>7,098,279</u>	<u>7,240,245</u>	2.00
7500	Student Financial Aid						
	7520 Student Financial Grant	35,162,090	35,670,318	35,670,318	41,855,400	41,085,830	15.18
	7599 Prior Year Adjustments	(142,273)	(69,000)	(69,000)	(159,000)	(159,000)	130.43
	Total Student Financial Aid	<u>35,019,817</u>	<u>35,601,318</u>	<u>35,601,318</u>	<u>41,696,400</u>	<u>40,926,830</u>	14.96
	Total Expenditures	<u>41,978,914</u>	<u>42,699,597</u>	<u>42,699,597</u>	<u>48,794,882</u>	<u>48,167,075</u>	12.80
	Total Ending Fund Balance	<u>322,920</u>	<u>322,920</u>	<u>322,920</u>	<u>303,797</u>	<u>304,137</u>	(5.82)
	Total Expenditures and Ending Fund Balance	<u>\$ 42,301,834</u>	<u>\$ 43,022,517</u>	<u>\$ 43,022,517</u>	<u>\$ 49,098,679</u>	<u>\$ 48,471,212</u>	12.66

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

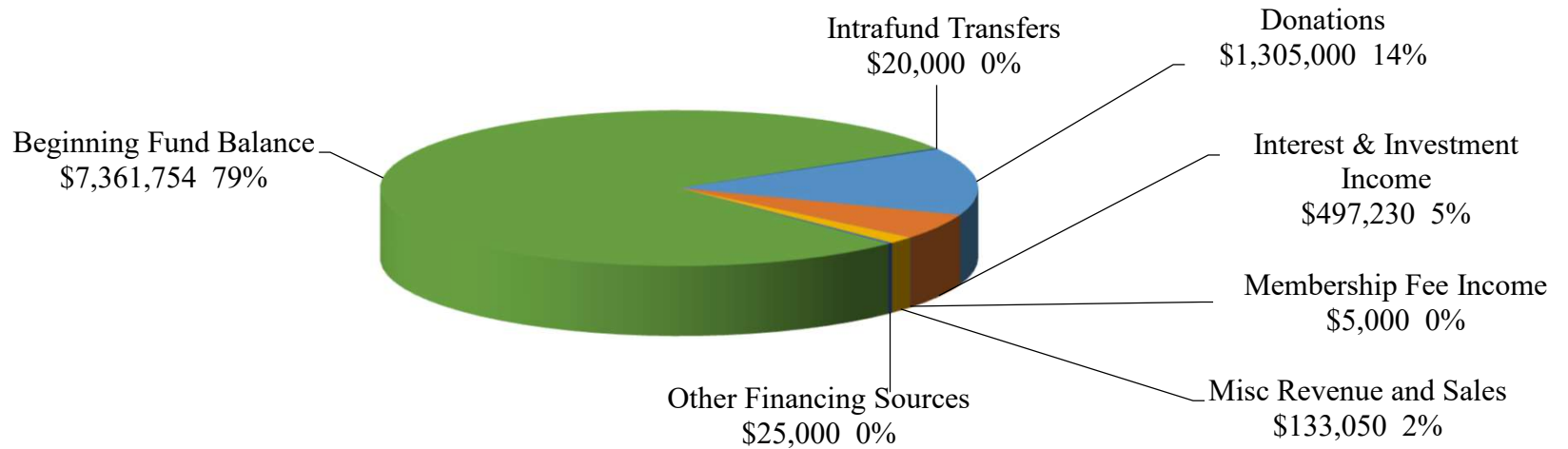
The Foundation Fund is an agency fund that is used to account for the activities of organizations known as “foundations”. The Foundation Fund provides support to students, district programs, and facilities in the form of scholarships, special funding for equipment, and other program needs.

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

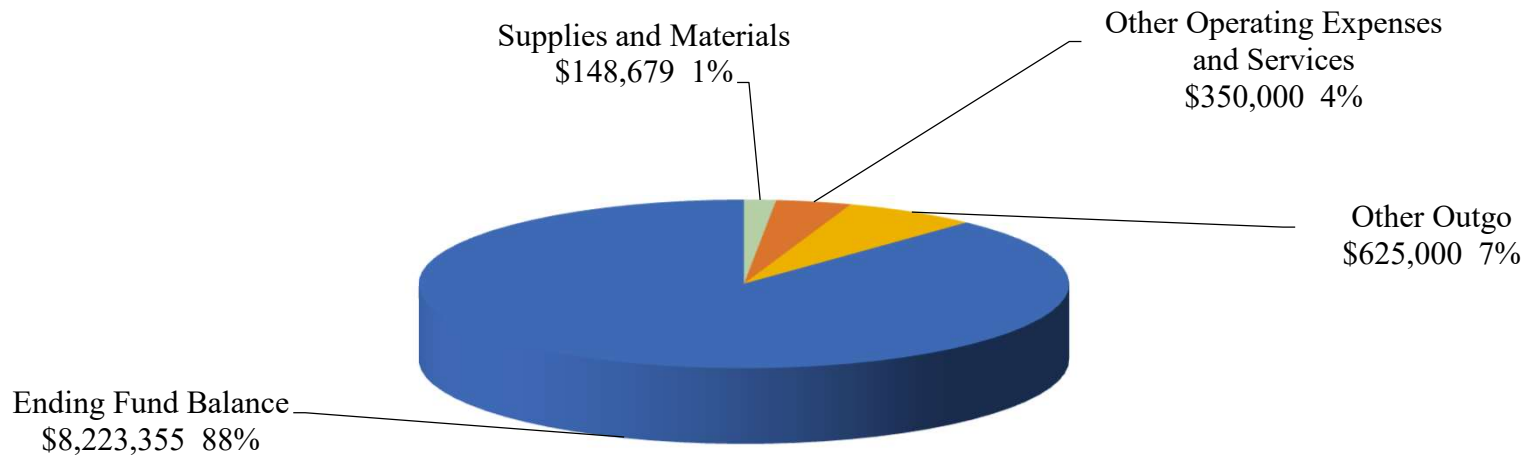
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Foundation Fund 79 Revenues and Beginning Fund Balance: \$9,347,034



Foundation Fund 79 Expenditures and Ending Fund Balance: \$9,347,034



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
Foundation Fund 79

		2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	%
		Actual	Adopted	Revised	Projected	Tentative	Budget Change
		Revenues	Budget	Budget	Revenues	Budget	Adopt/Tent
<u>Revenues by Source</u>							
8800	Local Revenues						
	8820 In-Kind Donations	\$ 4,691	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	-
	8821 Donations	1,969,571	1,300,000	1,300,000	924,587	1,300,000	-
	8827 Other Income	(14,995)	25,000	25,000	15,500	25,000	-
	8828 Sponsorship	450	500	500	500	500	-
	8832 Commissions Revenue	60	70	70	70	50	(28.57)
	8841 Ticket Sales	49,389	50,000	50,000	35,794	50,000	-
	8842 Advertising Sales	3,735	4,500	4,500	1,350	4,500	-
	8845 Concession Sales	1,948	2,000	2,000	232	2,000	-
	8849 Miscellaneous Sales	-	100	100	-	-	(100.00)
	8856 Entry Fee Income	9,125	9,500	9,500	6,100	9,500	-
	8857 Membership Fee	4,782	5,000	5,000	7,920	5,000	-
	8859 Annual Management Fees	63,838	65,000	65,000	65,000	66,500	2.31
	8861 Interest	195	230	230	200	230	-
	8862 Investment Interest	90,075	92,000	92,000	92,000	93,000	1.09
	8864 Investment Gains/Losses	399,516	400,000	400,000	400,000	404,000	1.00
	8890 Other Local Revenue	-	-	-	920	-	100.00
	Total Local Revenues	<u>2,582,380</u>	<u>1,958,900</u>	<u>1,958,900</u>	<u>1,555,173</u>	<u>1,965,280</u>	0.33
8999	Intrafund Transfers-In	110,102	20,000	20,000	65,000	20,000	-
	Total Revenues and Other Financing Sources	<u>2,692,482</u>	<u>1,978,900</u>	<u>1,978,900</u>	<u>1,620,173</u>	<u>1,985,280</u>	0.32
	Beginning Fund Balance	<u>5,483,977</u>	<u>6,699,711</u>	<u>6,699,711</u>	<u>6,699,711</u>	<u>7,361,754</u>	9.88
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 8,176,459</u>	<u>\$ 8,678,611</u>	<u>\$ 8,678,611</u>	<u>\$ 8,319,884</u>	<u>\$ 9,347,034</u>	7.70

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
Foundation Fund 79

<u>Expenditures by Object</u>		2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Projected Expenditures	2025-2026 Tentative Budget	% Budget Change Adopt/Tent
4000	Supplies and Materials	\$ 124,318	\$ 126,000	\$ 147,371	\$ 147,371	\$ 148,679	18.00
5000	Other Operating Expenses and Services	560,718	315,000	345,759	345,759	350,000	11.11
7000	Other Outgo						
7300	Intrafund Transfers - Out	110,102	20,000	65,000	65,000	20,000	-
7510	Student Financial Scholarship	681,610	700,000	602,870	400,000	605,000	(13.57)
	Total Other Outgo	791,712	720,000	667,870	465,000	625,000	(13.19)
	Total Expenditures	1,476,748	1,161,000	1,161,000	958,130	1,123,679	(3.21)
9700	Fund Balance						
9710	With Donor Restrictions	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
9750	Without Donor Restrictions	5,461,787	6,279,687	6,279,687	6,123,830	6,985,431	11.24
	Total Ending Fund Balance	6,699,711	7,517,611	7,517,611	7,361,754	8,223,355	9.39
	Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 8,176,459	\$ 8,678,611	\$ 8,678,611	\$ 8,319,884	\$ 9,347,034	7.70

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

SUPPLEMENTAL DATA**

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Capital Outlay Projects Fund By Project

		2024-2025 <u>Projected</u>	2025-2026 <u>Tentative</u>
<u>BEGINNING FUND BALANCE</u>		\$ 29,693,812	\$ 38,924,389
<u>REVENUES</u>			
1	Community College Const. Act (Proposition 55) (8651)	\$ 2,882,865	\$ -
2	State Scheduled Maintenance and Block Grant	1,875,175	1,820,968
3	Other State Revenues	-	155,000
4	Interest (8860)	650,000	1,000,000
5	Redevelopment	1,000,000	1,400,000
6	Capital Outlay Surcharge	160,000	160,000
7	Interfund Transfer In	10,000,000	10,000,000
<u>TOTAL REVENUES</u>		\$ 16,568,040	\$ 14,535,968
<u>TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE</u>		\$ 46,261,852	\$ 53,460,357
<u>EXPENDITURES</u>		Actuals	Projected
1	District - DSA Contract	\$ 5,000	\$ 5,000
2	District- Housing Feasibility Study	-	155,000
3	District - Facilities Five Year Plan	3,500	30,000
4	District - Facility Improvement Projects MVC	297,204	313,759
5	District - Facility Improvement Projects SJC	128,623	300,918
6	District - Facility Improvement Projects TVC	293,394	293,108
7	District - Facility Improvement Projects SGP	9,342	200,000
8	District - Fleet Replacement	303,760	200,000
9	District - Instruction Support	-	30,000
10	District - Misc Bond and Group II Bond Projects	-	3,000,000
11	District - New Employee Furniture and Equipment	3,373	40,000
12	District - Parking Lot Improvements	21,350	2,000,000
13	District - Roof Repair Project	-	150,000
14	District - Scheduled Maintenance Special Repair/Block Grant	1,875,175	6,822,486
15	District - Site Security	-	50,000
16	District - Student Services Support	-	30,000
17	District - Xerox Lease	359,647	650,000
18	District - Admin Support	-	30,000
19	District - HVAC Controls	-	1,750,000
20	District - HEERF secondary effects & other projects	-	541,025
21	District - Parking lot lighting project	-	1,000,000
22	MVC - STEM Building	1,706,634	-
23	MVC - Secondary Effects Campus wide	110,022	10,000,000
24	SJC - Secondary Effects Campus wide	150,189	10,000,000
25	SJC - Solar Maintenance	49,720	24,720
26	SJC - STEM Building	1,176,231	-
27	SJC - Roof Printshop	-	200,000
28	SJC - Gym HVAC	-	2,000,000
29	TVC - Access Control	-	300,000
30	TVC - Tower B	53,300	1,000,000
<u>TOTAL EXPENDITURES</u>		\$ 6,546,464	\$ 41,116,016
<u>ENDING FUND BALANCE</u>		\$ 39,715,388	\$ 12,344,341
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>		\$ 46,261,852	\$ 53,460,357

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

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

Bond Fund By Project			
	2024-2025 Projected	Cumulative To Date Through 04/30/2025	2025-2026 Tentative
BEGINNING FUND BALANCE	\$ 19,940,943	\$ 19,940,943	\$ 23,553,851
REVENUES			
1. Bond Funds - Series A			\$ -
2. Bond Funds - Series B			-
3. Bond Funds - Series C			-
4. Interest	459,310	244,459	122,230
TOTAL REVENUES		\$244,459	\$122,230
TOTAL REVENUES AND BEGINNING FUND BALANCE	\$ 20,400,253	\$ 20,185,402	\$ 23,676,081
EXPENDITURES			
1. District - Building Security Access Control (Series A)	-	-	-
2. District - Classroom Phones (Series A)	-	-	-
3. District - EIR/CEQA (Series A)	-	-	-
4. District - Fiber Re-Capitalization (Technology) (Series A)	-	-	-
5. District - Infrastructure Master Plan (Series A)	-	-	-
6. District - Lease Revenue Bond (LRB) (Series A)	-	-	-
7. District - Miscellaneous Planning and Bond Management Expenses (Series A)	-	-	-
8. District - Network and Control Switches Upgrades (Series A)	-	-	-
9. District - Planning (Series A)	-	-	-
10. District - Shade Structure Projects (Series A)	-	-	-
11. District - Signage and Wayfinding (Series A)	-	-	-
12. District - Video Conferencing Upgrades (Series A)	-	-	-
13. District - Wireless Deployment (Series A)	-	-	-
14. MVC - Building 300 Renovation (Series A)	-	-	-
15. MVC - Building 3000 Rehabilitation/Fiber Installation (Series A)	-	-	-
16. MVC - Building 700 Renovation (Series A)	-	-	-
17. MVC - Emergency Generator (Series A)	-	-	-
18. MVC - Science Labs and Classroom Modular Swing Space (Series A)	-	-	-
19. SGP - New Center Template (Series A)	-	-	-
20. SGP - Science Labs and Classroom Modular Swing Space (Series A)	-	-	-
21. SJC - Athletics Facilities Renovation (Series A)	-	-	-
22. SJC - CDEC Security Enhancements (Series A)	-	-	-
23. SJC - Emergency Generator (Series A)	-	-	-
24. SJC - Parking Lot Expansion (Series A)	-	-	-
25. SJC - Science Labs and Classroom Modular Swing Space (Series A)	-	-	-
26. SJC - Secondary Effects (Series A)	-	-	-
27. SJC - Solar Photovoltaic System (Series A)	-	-	-
28. TVC - MSJC Temecula (Series A)	-	-	-
29. Wildomar - New Center Template (Series A)	-	-	-
30. TVC - MSJC Temecula (Series B)	-	-	-
31. District - Cost of Issuance (Series B)	-	-	-
32. District - Miscellaneous Planning and Bond Management Expenses (Series B)	-	-	-
33. MVC - Building 700 Renovation (Series B)	-	-	-
34. MVC - Marquee (Series B)	-	-	-
35. MVC- STEM (Series B)	-	-	-
36. MVC - Stadium (Series B)	-	-	-
37. MVC - Underground Utility Relocation (Series B)	-	-	-
38. SJC - Infrastructure Projects (Series B)	-	-	-
39. SJC - Marquee (Series B)	-	-	-
40. SJC - STEM Building (Series B)	-	-	-
41. TVC Renovation - Phase 1 (Building G) (Series B)	-	-	-
42. TVC Renovation - Phase 2 (Building F and Central Plant) (Series B)	-	-	-
43. District - Cost of Issuance Series C (Series C)	-	-	-
44. District - Miscellaneous Planning and Bond Management Expenses (Series C)	-	-	-
45. District - Signage and Wayfinding (Series C)	-	-	5,000,000.00
46. MVC - Stadium (Series C)	1,209,154	2,135,784	-
47. MVC - STEM Building (Series C)	(3,453,096)	1,367,063	500,000.00
48. SJC - STEM Building (Series C)	(909,656)	(907,469)	-
50. TVC Renovation - Phase 2 (Building F and Central Plant) (Series C)	-	-	-
51. TVC Renovation - Tower B (Series C)	-	-	-
52. MVC Photovoltaic (Series C)	-	-	5,332,707.00
53. MVC Path of Travel (Series C)	-	-	1,500,000.00
54. TVC Photovoltaic (Series C)	-	-	5,379,547.00
TOTAL EXPENDITURES	\$ (3,153,598)	\$ 2,595,378	\$ 17,712,254
ENDING FUND BALANCE	\$ 23,553,851	\$ 17,590,024	\$ 5,963,827
TOTAL EXPENDITURES AND ENDING FUND BALANCE	\$ 20,400,253	\$ 20,185,402	\$ 23,676,081

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2025-2026
COST-OF-LIVING ADJUSTMENT

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

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
2013-14	1.57	1.57
2014-15	0.85	0.85
2015-16	1.02	1.02
2016-17	0.00	0.00
2017-18	1.56	1.56
2018-19	2.71	2.71
2019-20	3.26	3.26
2020-21	0.00	2.31
2021-22	5.07	1.70
2022-23	6.56	6.56
2023-24	8.22	8.22
2024-25	1.07	1.07
2025-26	*	2.30

* CCC COLA is not known until State enacts final budget

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

COMPLIANCE WITH THE FIFTY PERCENT LAW

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

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

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

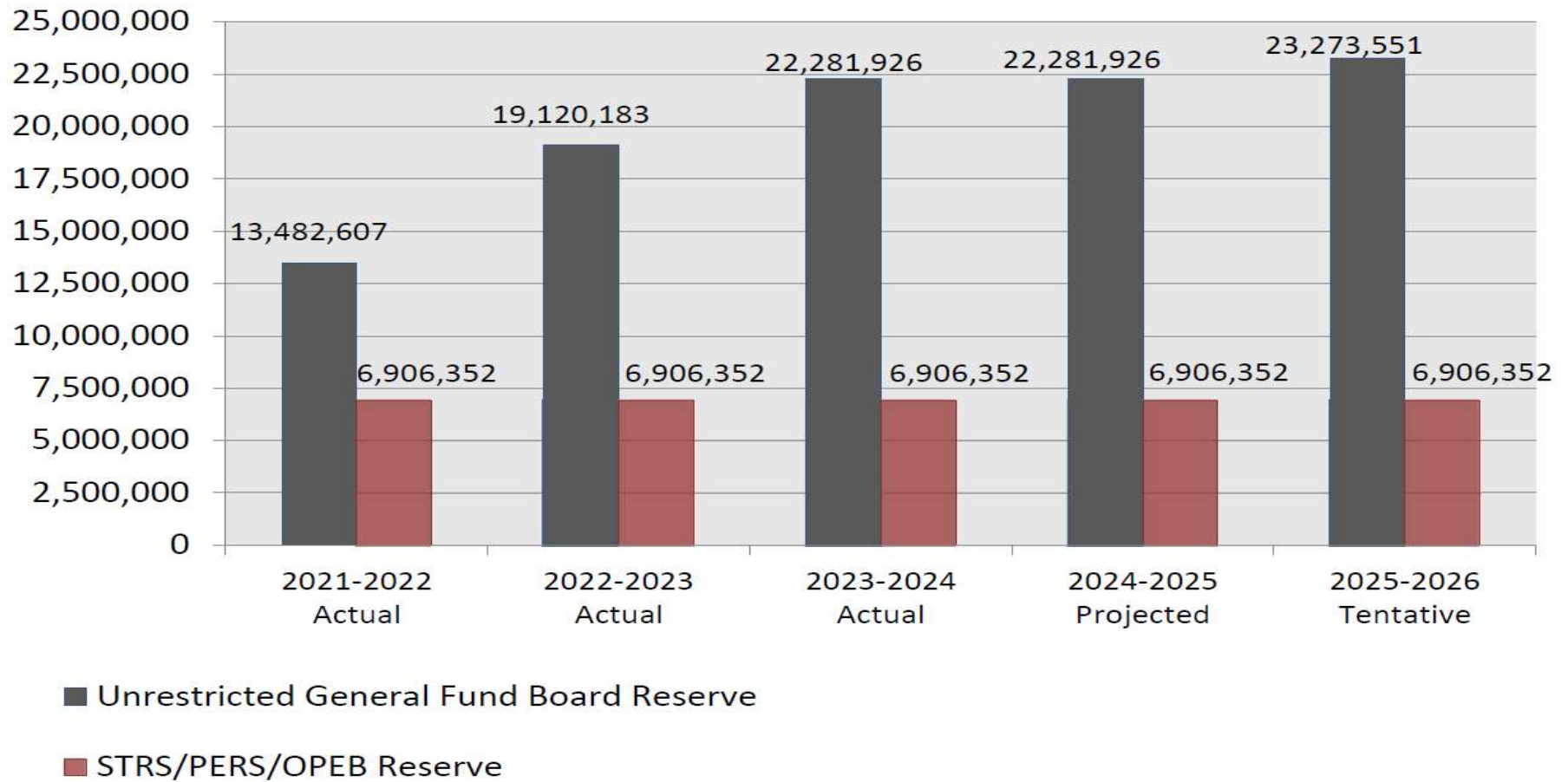
This table recaps the district's 50% computation for the fiscal years 2013-2014 through 2025-2026(expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>	
2013-14	50.20	
2014-15	50.44	
2015-16	52.56	
2016-17	51.50	
2017-18	50.35	
2018-19	50.29	
2019-20	51.87	
2020-21	50.01	
2021-22	50.70	
2022-23	50.78	
2023-24	50.19	
2024-25	50.00	estimated
2025-26	50.00	projected

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

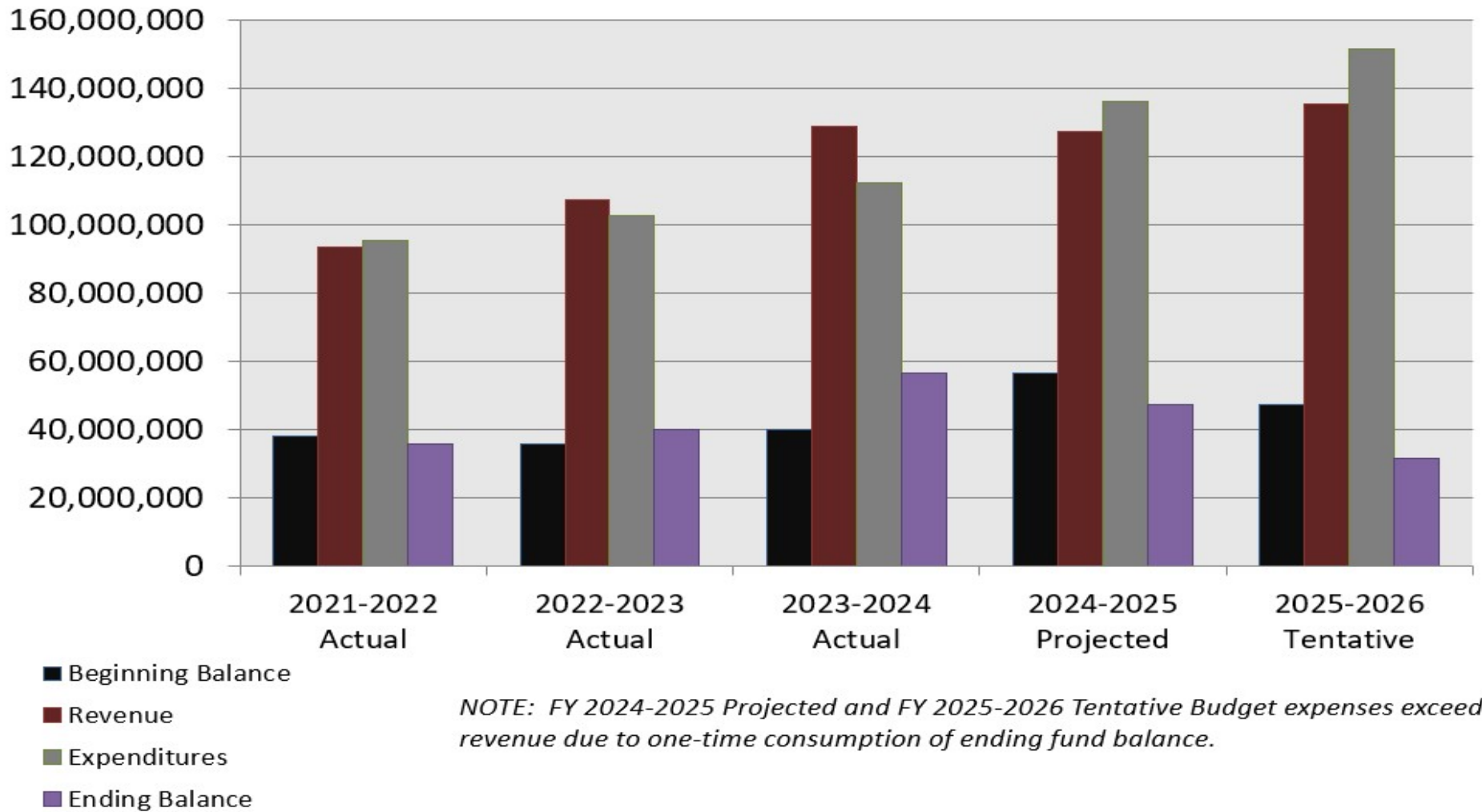
HISTORICAL DATA DISTRICT RESERVES



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

HISTORICAL DATA Revenue vs. Expenditures

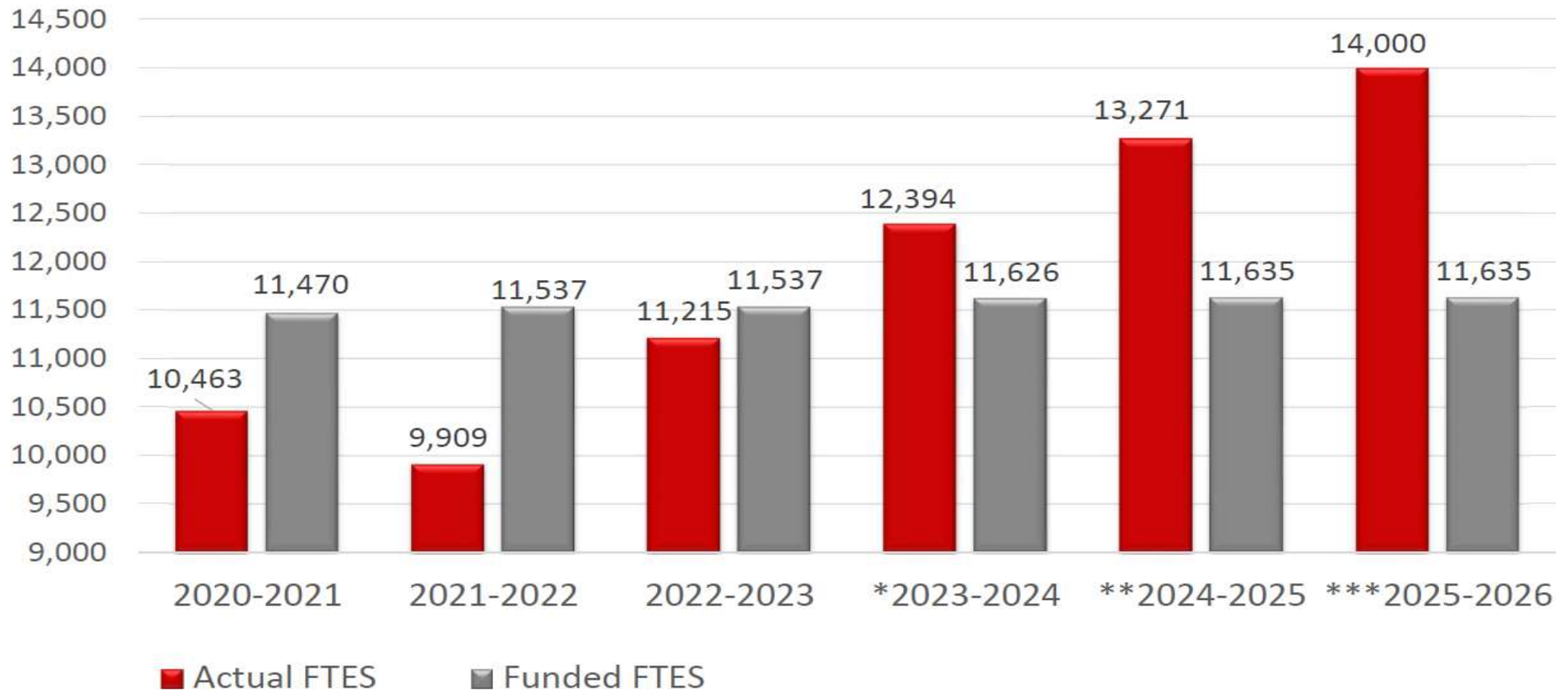


MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

HISTORICAL DATA

CREDIT FTES COMPARISONS



**Based on the Chancellor's Office 2023-24 R1 report released on 2/14/25*

***Based on the Chancellor's Office 2024-25 P1 report released on 2/14/25*

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

Unrestricted General Fund Budget Allocation Model

	Ongoing	One-Time	Combined
Unrestricted Revenues & Beginning Fund Balance			
Unaudited Beginning Balance	\$ -	\$ 47,541,183	\$ 47,541,183
FY 2025-2026 Projected Revenue			
Apportionment Entitlement	125,214,181	840,000	126,054,181
Less 3% Apportionment Deficit Factor	(3,756,425)	(25,200)	(3,781,625)
Other Revenue	14,630,688	-	14,630,688
	<u>136,088,444</u>	<u>814,800</u>	<u>136,903,244</u>
Less BOT Required Intrafund Transfer			
17% of Projected Revenue	(23,273,551)	-	(23,273,551)
BOT Required Reserve Unaudited Beginning Balance	22,281,926	-	22,281,926
	<u>(991,625)</u>	<u>-</u>	<u>(991,625)</u>
Less Other Intrafund Transfers			
Instructional Block Grant	(340,000)	-	(340,000)
	<u>(340,000)</u>	<u>-</u>	<u>(340,000)</u>
	<u><u>\$ 134,756,819</u></u>	<u><u>\$ 48,355,983</u></u>	<u><u>\$ 183,112,802</u></u>
Unrestricted Expenditures & Ending Fund Balance			
Expenditure Budget			
PY Base Expenditure Budget (FY 2024-2025)	\$ 121,550,124	\$ 10,115,782	\$ 131,665,906
FY 2025-2026 Budget Adjustments	9,683,904	(5,148,858)	4,535,046
	<u>131,234,028</u>	<u>4,966,924</u>	<u>136,200,952</u>
Interfund Transfers			
Childcare	56,261	0	56,261
Self Insurance	317,231	5,000,000	5,317,231
Capital Outlay	-	10,000,000	10,000,000
	<u>373,492</u>	<u>15,000,000</u>	<u>15,373,492</u>
Other Outgo			
Student Financial Services	85,000	-	85,000
	<u>85,000</u>	<u>-</u>	<u>85,000</u>
Contingencies & Reserves			
One-time Economic Reserve	-	814,800	814,800
Unrestricted Reserve	-	30,638,558	30,638,558
	<u>-</u>	<u>31,453,358</u>	<u>31,453,358</u>
	<u><u>\$ 131,692,520</u></u>	<u><u>\$ 51,420,282</u></u>	<u><u>\$ 183,112,802</u></u>
Unallocated Revenue			
Unrestricted Revenues & Beginning Fund Balance			\$ 183,112,802
Less Unrestricted Expenditures & Ending Fund Balance			(183,112,802)
Total Unallocated Revenue			<u><u>\$ (0)</u></u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026 Unrestricted General Fund Budget Allocation Model

Expenditure Budget by Division	Ongoing	One-Time	Combined
President			
PY Base Expenditure Budget (FY 2024-2025)	\$ 3,903,368	\$ -	\$ 3,903,368
FY 2025-2026 Budget Adjustments	370,125	77,237	447,362
FY 2025-2026 Expenditure Budget	4,273,493	77,237	4,350,730
Instruction			
PY Base Expenditure Budget (FY 2024-2025)	59,757,515	165,963	59,923,478
FY 2025-2026 Budget Adjustments	7,607,577	2,319,653	9,927,230
FY 2025-2026 Expenditure Budget	67,365,092	2,485,616	69,850,708
Student Services			
PY Base Expenditure Budget (FY 2024-2025)	11,475,130	-	11,475,130
FY 2025-2026 Budget Adjustments	1,769,047	356,778	2,125,825
FY 2025-2026 Expenditure Budget	13,244,177	356,778	13,600,955
Business Services			
PY Base Expenditure Budget (FY 2024-2025)	29,166,433	9,949,819	39,116,252
FY 2025-2026 Budget Adjustments	(1,485,879)	(8,386,687)	(9,872,566)
FY 2025-2026 Expenditure Budget	27,680,554	1,563,132	29,243,686
Human Resources			
PY Base Expenditure Budget (FY 2024-2025)	7,259,566	-	7,259,566
FY 2025-2026 Budget Adjustments	582,958	178,404	761,362
FY 2025-2026 Expenditure Budget	7,842,524	178,404	8,020,928
Institutional Effectiveness			
PY Base Expenditure Budget (FY 2024-2025)	9,988,112	-	9,988,112
FY 2025-2026 Budget Adjustments	840,076	305,757	1,145,833
FY 2025-2026 Expenditure Budget	10,828,188	305,757	11,133,945
Total FY 2025-2026 Expenditure Budget	\$ 131,234,028	\$ 4,966,924	\$ 136,200,952

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2024-2025

Unrestricted General Fund Budget Allocation Model

Expenditure Budget By Location	Ongoing	One-Time	Combined
Districtwide			
PY Base Expenditure Budget (FY 2024-2025)	\$ 50,740,442	\$ 9,843,782	\$ 60,584,224
FY 2025-2026 Budget Adjustments	6,654,208	(4,926,849)	1,727,359
FY 2025-2026 Expenditure Budget	57,394,650	4,916,933	62,311,583
 Meniffee Valley Campus			
PY Base Expenditure Budget (FY 2024-2025)	35,826,420	175,000	36,001,420
FY 2025-2026 Budget Adjustments	862,618	(126,071)	736,547
FY 2025-2026 Expenditure Budget	36,689,038	48,929	36,737,967
 San Gorgonio Pass Campus			
PY Base Expenditure Budget (FY 2024-2025)	38,563	0	38,563
FY 2025-2026 Budget Adjustments	(2,988)	0	(2,988)
FY 2025-2026 Expenditure Budget	35,575	0	35,575
 San Jacinto Campus			
PY Base Expenditure Budget (FY 2024-2025)	26,602,281	65,000	26,667,281
FY 2025-2026 Budget Adjustments	947,807	(63,938)	883,869
FY 2025-2026 Expenditure Budget	27,550,088	1,062	27,551,150
 Temecula Valley Campus			
PY Base Expenditure Budget (FY 2024-2025)	8,342,418	32,000	8,374,418
FY 2025-2026 Budget Adjustments	1,222,259	(32,000)	1,190,259
FY 2025-2026 Expenditure Budget	9,564,677	0	9,564,677
 Total FY 2024-2025 Expenditure Budget	\$ 131,234,028	\$ 4,966,924	\$ 136,200,952

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2025-2026

