



MT. SAN JACINTO COLLEGE
2024-2025
TENTATIVE BUDGET

Board of Trustees

Brian Sylva, President – Trustee Area 1

Calvin Smith – Trustee Area 2

Vicki Carpenter – Trustee Area 3

Jhalister Corona – Trustee Area 4

Tom Ashley, Clerk – Trustee Area 5

Transforming Learners.
Transforming Communities.
Transforming Lives.

Mission Statement

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

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

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

Approved by the Board of Trustees on December 14, 2023



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

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Board of Trustees

Tom Ashley
Vicki Carpenter
Jhalister Corona
Calvin Smith
Brian Sylva

To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: Tentative Budget 2024-2025
Date: June 13, 2024

On May 10, 2024, Governor Newsom released his May Revision for the FY 2024-2025 state budget. The Governor's May Revision total budget of \$288 billion includes a 7% decrease from the January proposed budget and a projected budget deficit of \$45 billion. The General fund decrease is approximately \$25 billion or 11.1%. The May revision addresses the projected deficit by using funding delays, reductions in prior and current year budgets, internal borrowing, and withdrawals from the state's reserve. The Governor introduced a new mechanism to incorporate a two-year budget plan going forward.

For California Community Colleges, the budget remains stable with a slight increase to the current year enacted budget using reserves and operational savings to balance the budget. The May Revision includes a 1.07% cost-of-living adjustment (COLA) for college apportionments and some categorical programs, enrollment growth of .5%, \$60 million in one-time funds for nursing expansion program capacity, and \$29 million in capital outlay funding to support continuing projects. The Proposition 98 Minimum Guarantee for FY 2024-2025 remains at \$109.1 billion,

Mt San Jacinto College remains consistent with a conservative budget practice. The Tentative General Fund operating budget reflects the .76% COLA from the January budget proposal, provides Step and Column employee compensation, health and welfare increases, STRS and PERS increases, and contractual increases. Due to the state revenue volatility, measures have been established to reduce discretionary accounts by 5% and to reduce spending and provide for critical needs during FY 2024-2025.

Categorical budgets are at 95% of the FY 2023-2024 awards, unless FY 2024-2025 agreements are known. The Cafe, Health Center, and Parking funds remain consistent with enrollment trends.

Continuing project costs for both STEM building secondary effects, Access controls, HVAC upgrades, 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 2024-2025 state budget, all updates will be reflected in the FY 2024-2025 Adopted budget proposal.

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

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 172,397,645
11	Board of Trustees Special Reserve Fund	\$ 28,384,786
12	General Fund Restricted	\$ 59,035,432
12	Parking Fund	\$ 988,627
12	Health Center Fund	\$ 1,720,908
12	Instructional Equipment Block Grant Fund	\$ 2,519,045
32	Cafeteria Fund (Auxiliary account)	\$ 3,939,549
33	Child Development Fund	\$ 1,873,230
41	Capital Outlay Projects Fund	\$ 45,211,784
43	Bond Project Fund	\$ 16,425,632
61	Self-Insurance Fund	\$ 1,724,566
71	Student Government Association Fund (Auxiliary account)	\$ 749,586
72	Student Representation Fee Fund (Auxiliary account)	\$ 176,932
74	Student Financial Aid Fund	\$ 42,948,283
79	Foundation Fund (Auxiliary account)	\$ 7,654,105
	TOTAL ALL FUNDS	<u><u>\$ 385,750,110</u></u>

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

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

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

General Fund

Board of Trustees General Reserve Fund

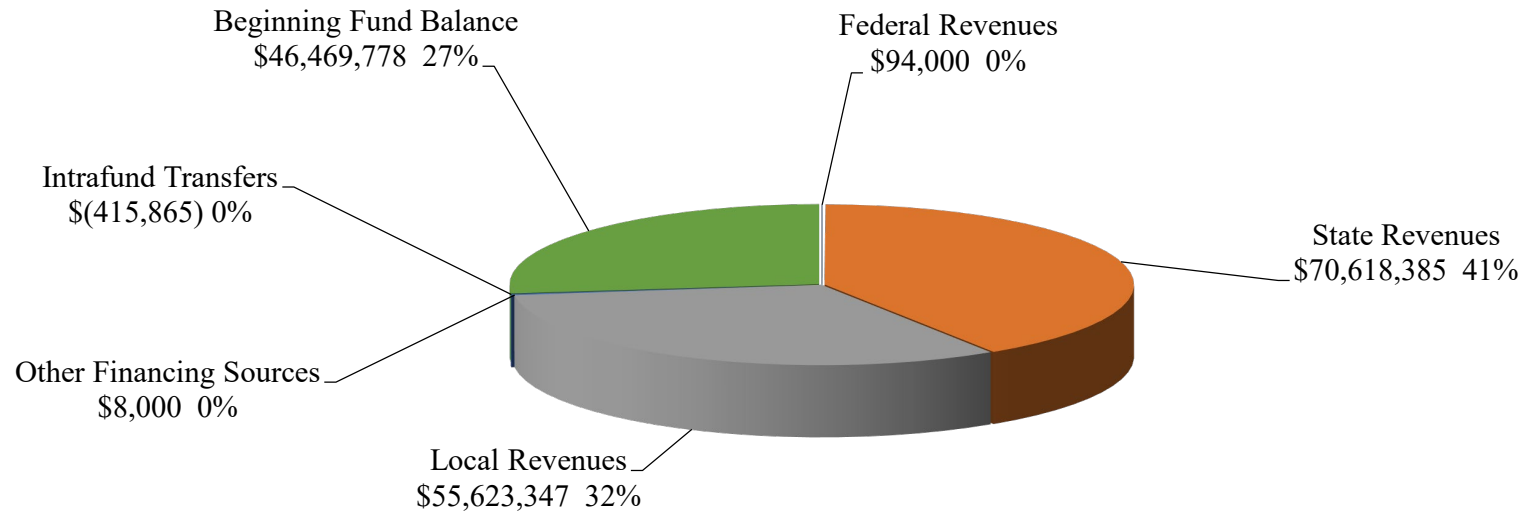
The General Fund is funded through state apportionment, lottery, interest, negotiated training programs, and other miscellaneous fees and revenues. The Board of Trustees Special Reserve Fund is funded through transfers from the General Fund.

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

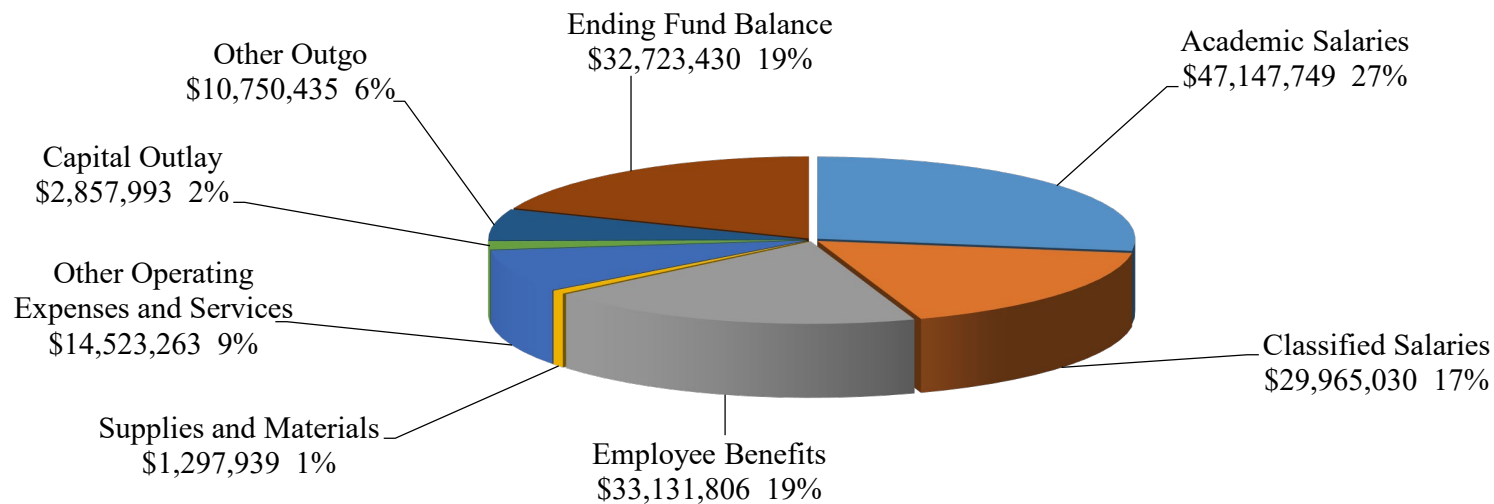
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

General Fund 11 Unrestricted Revenues and Beginning Fund Balance: \$172,397,645



General Fund 11 Unrestricted Expenditures and Ending Fund Balance: \$172,397,645



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025
General Fund 11 Unrestricted

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8100	Federal Revenues						
8150	Student Financial Aid	\$ 83,483	\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	-
8160	Veterans Education	13,008	14,000	14,000	-	-	(100.00)
	Total Federal Revenues	96,491	108,000	108,000	94,000	94,000	-
8600	State Revenues						
8611	State General Apportionment*	47,250,490	42,291,380	42,291,380	40,716,508	41,115,326	(2.78)
8615	Student Enrollment Fee Administration	189,892	200,000	200,000	200,000	200,000	-
8630	Proposition 30*	6,037,697	21,758,398	21,758,398	21,634,617	21,758,398	-
8671	Homeowners' Property Tax Relief*	312,258	317,911	317,911	317,911	317,911	-
8681	State Lottery	2,711,710	2,165,241	2,165,241	2,165,241	2,165,241	-
8685	State Mandated Costs	398,305	371,556	371,556	425,349	425,349	14.48
8690	Part Time Faculty Compensation/Other	249,325	308,825	308,825	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	2,542,539	2,660,656	2,660,656	2,660,656	2,660,656	-
	Total State Revenues	61,358,895	71,740,646	71,740,646	70,095,786	70,618,385	(1.56)
8800	Local Revenues						
8809	Redevelopment Asset Liquidation*	22,099	21,969	21,969	123,988	123,988	>200
8811	Tax Allocation, Secured Roll*	39,000,896	35,453,948	35,453,948	41,594,698	41,594,698	17.32
8812	Tax Allocation, Supplemental Roll*	1,612,572	860,000	860,000	2,369,303	2,369,303	175.50
8813	Tax Allocation, Unsecured Roll*	1,756,011	1,697,000	1,697,000	2,020,700	2,020,700	19.07
8816	Prior Years' Taxes*	477,922	800,000	800,000	800,000	800,000	-
8817	Education Revenue Augmentation Fund*	(3,597,494)	(3,400,000)	(3,400,000)	(4,240,238)	(4,240,238)	24.71
8818	Redevelopment Agency Funds*	580,403	450,000	450,000	450,000	450,000	-
8819	Redevelopment Residual*	3,283,589	2,130,000	2,130,000	2,130,000	2,130,000	-
8831	Contract Instructional Services	32,766	72,000	134,124	40,267	72,000	-
8840	Sales and Commissions	18,364	25,200	25,200	45,018	25,200	-
8850	Rents and Leases	176,159	227,314	227,314	227,314	227,314	-
8860	Interest and Investment	1,707,799	1,020,000	1,020,000	2,493,672	2,000,000	96.08
8872	Community Service Class Fees	296,198	355,438	355,438	43,914	355,438	-
8874	Enrollment Fees*	4,281,365	5,323,749	5,323,749	5,323,749	5,323,749	-
8877	Instructional Materials Fees	3,125	5,000	5,000	5,000	5,000	-
8879	Student Records Fees	45,206	45,000	45,000	45,000	45,000	-
8880	Nonresident Tuition	787,282	1,500,000	1,500,000	1,704,889	1,704,889	13.66
8885	Other Student Fees and Charges	66,414	166,306	166,306	119,938	166,306	-
8890	Other Local	458,878	303,805	303,805	537,785	450,000	48.12
	Total Local Revenues	51,009,554	47,056,729	47,118,853	55,834,997	55,623,347	18.20

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

General Fund 11 Unrestricted

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8900	Other Financing Sources						
8912	Sale of Equipment and Supplies	\$ 6,726	\$ 8,000	\$ 8,000	\$ 3,625	\$ 8,000	-
8999	Intrafund Transfers - In (Out)	(5,292,862)	(1,452,983)	(1,452,983)	(1,452,983)	(415,865)	(71.38)
	Total Other Financing Sources	<u>(5,286,136)</u>	<u>(1,444,983)</u>	<u>(1,444,983)</u>	<u>(1,449,358)</u>	<u>(407,865)</u>	<u>(71.77)</u>
	Total Revenues	<u>107,178,804</u>	<u>117,460,392</u>	<u>117,522,516</u>	<u>124,575,425</u>	<u>125,927,867</u>	<u>7.21</u>
	Beginning Fund Balance	<u>35,952,502</u>	<u>40,229,766</u>	<u>40,229,766</u>	<u>40,229,766</u>	<u>46,469,778</u>	<u>15.51</u>
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 143,131,306</u>	<u>\$ 157,690,158</u>	<u>\$ 157,752,282</u>	<u>\$ 164,805,191</u>	<u>\$ 172,397,645</u>	<u>9.33</u>

Note: Total Computational Revenue (TCR) for FY 2024-2025 Tentative Budget = \$113,657,360. *Accounts used for the revenue calculation, 8874 calculated at 98% of budgeted revenue.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025
General Fund 11 Unrestricted

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
		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	\$ 15,948,618	\$ 20,558,188	\$ 20,558,188	\$ 18,056,563	\$ 23,560,349	14.60
1200	Non Instructional Salaries, Regular/Contract	7,780,602	6,635,470	6,635,470	8,616,448	7,630,658	15.00
1300	Instructional Salaries, Other	13,632,547	11,961,400	11,961,400	15,806,079	15,104,017	26.27
1400	Non Instructional Salaries, Other	1,246,122	883,300	904,742	1,415,577	852,725	(3.46)
	Total Academic Salaries	<u>38,607,889</u>	<u>40,038,358</u>	<u>40,059,800</u>	<u>43,894,667</u>	<u>47,147,749</u>	17.76
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	17,727,679	22,714,096	22,714,096	20,344,942	26,143,334	15.10
2200	Instructional Aides, Regular	2,263,287	2,348,784	2,348,784	2,244,139	2,404,007	2.35
2300	Non Instructional Salaries, Other	1,661,282	687,905	703,202	1,917,816	678,070	(1.43)
2400	Instructional Aides, Other	370,395	739,619	739,619	407,340	739,619	-
	Total Classified Salaries	<u>22,022,643</u>	<u>26,490,404</u>	<u>26,505,701</u>	<u>24,914,237</u>	<u>29,965,030</u>	13.12
3000	Employee Benefits						
3100	State Teachers' Retirement System Fund	8,651,321	7,407,873	7,411,395	6,742,000	8,552,245	15.45
3200	Public Employees' Retirement System Fund	5,438,894	7,025,867	7,026,732	6,592,757	8,387,650	19.38
3300	Old Age, Survivors, Disability	2,303,140	2,607,654	2,608,959	2,578,284	3,046,829	16.84
3400	Health and Welfare	6,384,110	7,969,841	7,969,841	6,810,528	8,048,919	0.99
3500	State Unemployment Insurance	295,298	33,076	33,102	23,889	38,388	16.06
3600	Workers' Compensation Insurance	830,218	920,326	920,839	952,605	1,067,236	15.96
3900	Other	1,032,486	3,990,539	3,990,539	4,058,940	3,990,539	-
	Total Employee Benefits	<u>24,935,467</u>	<u>29,955,176</u>	<u>29,961,407</u>	<u>27,759,003</u>	<u>33,131,806</u>	10.60
4000	Supplies and Materials						
4100	Textbooks	298	3,906	4,011	7,296	3,219	(17.59)
4200	Books	10,220	15,391	9,624	5,864	11,542	(25.01)
4300	Instructional	90,112	194,594	268,254	242,796	115,599	(40.59)
4500	Non Instructional	695,915	1,004,551	949,344	846,536	1,120,944	11.59
4600	Transportation	10,278	44,835	43,670	30,049	44,335	(1.12)
4700	Food Services	144	2,300	2,300	120	2,300	-
	Total Supplies and Materials	<u>806,967</u>	<u>1,265,577</u>	<u>1,277,203</u>	<u>1,132,661</u>	<u>1,297,939</u>	2.56

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025
General Fund 11 Unrestricted

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
		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	\$ 10,915	\$ 14,765	\$ 97,135	\$ 94,133	\$ 13,590	(7.96)
5045	Postage	62,058	206,593	261,148	140,844	190,554	(7.76)
5100	Consultants	2,571,640	2,386,247	2,437,113	2,546,332	2,817,594	18.08
5200	Conferences	404,864	670,553	619,626	386,747	577,427	(13.89)
5300	Memberships and Dues	175,087	193,168	200,975	189,285	196,278	1.61
5400	Insurance	820,349	1,017,386	1,017,386	899,368	1,216,877	19.61
5500	Utilities	3,025,936	2,954,677	2,955,541	4,988,982	4,020,437	36.07
5600	Rents, Leases, and Maintenance	2,133,601	2,672,155	2,799,365	2,811,641	3,139,578	17.49
5700	Legal, Elections, and Audit	594,912	651,282	716,590	664,976	1,118,692	71.77
5800	Other	(29,648)	1,212,806	1,142,546	1,618,687	1,232,236	1.60
	Total Other Operating Expenses and Services	<u>9,769,714</u>	<u>11,979,632</u>	<u>12,247,425</u>	<u>14,340,995</u>	<u>14,523,263</u>	21.23
6000	Capital Outlay						
6100	Sites and Site Improvements	4,100	17,749	16,354	211,121	17,749	-
6200	Buildings	444,464	14,045	14,045	41,846	14,045	-
6300	Library Books and Materials	-	270,723	273,513	264,178	270,113	(0.23)
6400	Equipment	673,263	2,795,964	2,763,687	498,113	2,556,086	(8.58)
	Total Capital Outlay	<u>1,121,827</u>	<u>3,098,481</u>	<u>3,067,599</u>	<u>1,015,258</u>	<u>2,857,993</u>	(7.76)
	Total Expenditures	<u>97,264,507</u>	<u>112,827,628</u>	<u>113,119,135</u>	<u>113,056,821</u>	<u>128,923,780</u>	14.27
7000	Other Outgo						
7300	Interfund Transfers-Out	5,637,033	5,633,409	5,633,409	5,646,307	10,665,435	89.32
7500	Student Financial Aid	-	85,000	85,000	(367,715)	85,000	-
7900	Contingencies and Reserves	40,229,766	39,144,121	38,914,738	46,469,778	32,723,430	(16.40)
	Total Other Outgo and Contingencies	<u>45,866,799</u>	<u>44,862,530</u>	<u>44,633,147</u>	<u>51,748,370</u>	<u>43,473,865</u>	(3.10)
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 143,131,306</u>	<u>\$ 157,690,158</u>	<u>\$ 157,752,282</u>	<u>\$ 164,805,191</u>	<u>\$ 172,397,645</u>	9.33

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

BOARD OF TRUSTEES SPECIAL RESERVE FUND 11

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

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

The Superintendent/President recommends an annual budget to the Board that must provide for the minimum two months reserve. The reserve must be monitored throughout the fiscal year in conjunction with the submission of the quarterly financial status report (CCFS311Q) to the Board and to the Chancellor's Office. FY 2016-2017 thru 2019-2020 the board reserve has remained at 7%. FY 2021-2022 the reserve increased to 13.8%. FY 2022-2023 the reserve increased to 17%.

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

- * STRS \$2,803,557

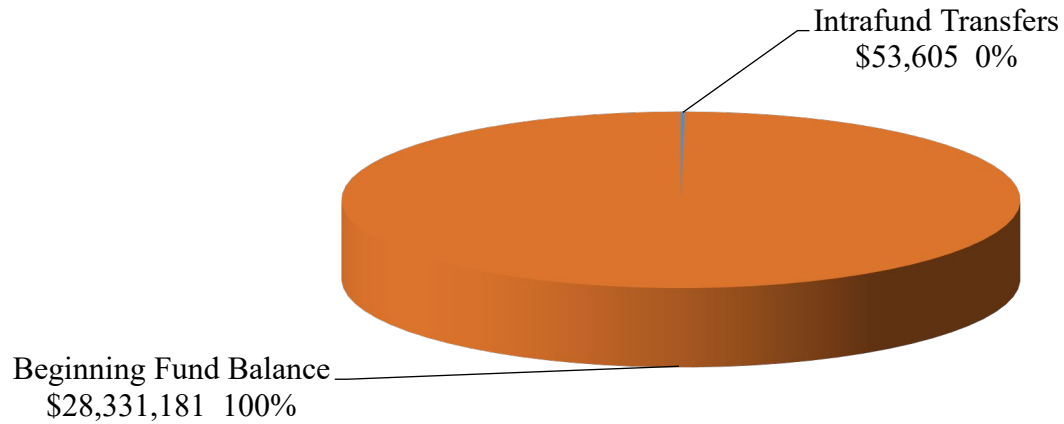
- * PERS \$1,780,911

- * OPEB \$2,321,884

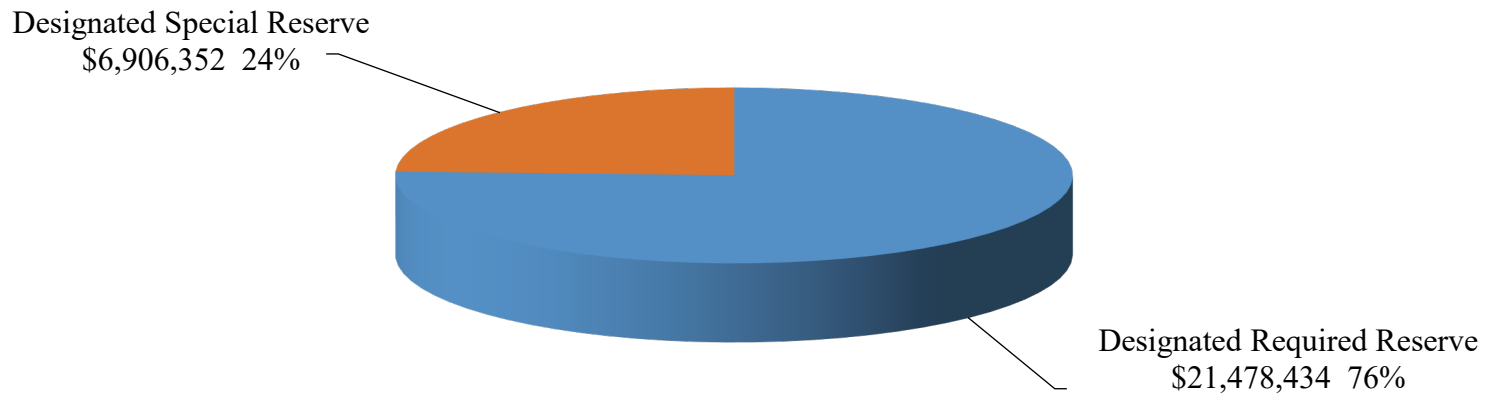
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Board of Trustees Special Reserve Fund 11 Revenues and Beginning Fund Balance: \$28,384,786



Board of Trustees Special Reserve Fund 11 Designated Appropriations and Ending Fund Balance: \$28,384,786



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025
Board of Trustees Special Reserve Fund 11

Revenues by Source

	2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
8999 Intrafund Transfers - In (Out)	\$ 5,637,576	\$ 1,095,091	\$ 1,095,091	\$ 2,304,646	\$ 53,605	(95.10)
Beginning Fund Balance	20,388,959	26,026,535	26,026,535	26,026,535	28,331,181	8.85
Total Other Financing Sources and Beginning Fund Balance	<u>\$ 26,026,535</u>	<u>\$ 27,121,626</u>	<u>\$ 27,121,626</u>	<u>\$ 28,331,181</u>	<u>\$ 28,384,786</u>	4.66

Expenditures by Object

	2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Expenditures	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
7910 Designated Required Reserve	\$ 19,120,183	\$ 20,215,274	\$ 20,215,274	\$ 21,424,829	\$ 21,478,434	6.25
7920 Designated Special Board Reserve	6,906,352	6,906,352	6,906,352	6,906,352	6,906,352	-
Total Reserve	<u>26,026,535</u>	<u>27,121,626</u>	<u>27,121,626</u>	<u>28,331,181</u>	<u>28,384,786</u>	4.66
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 26,026,535</u>	<u>\$ 27,121,626</u>	<u>\$ 27,121,626</u>	<u>\$ 28,331,181</u>	<u>\$ 28,384,786</u>	4.66

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

GENERAL FUND 12 RESTRICTED

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

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

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

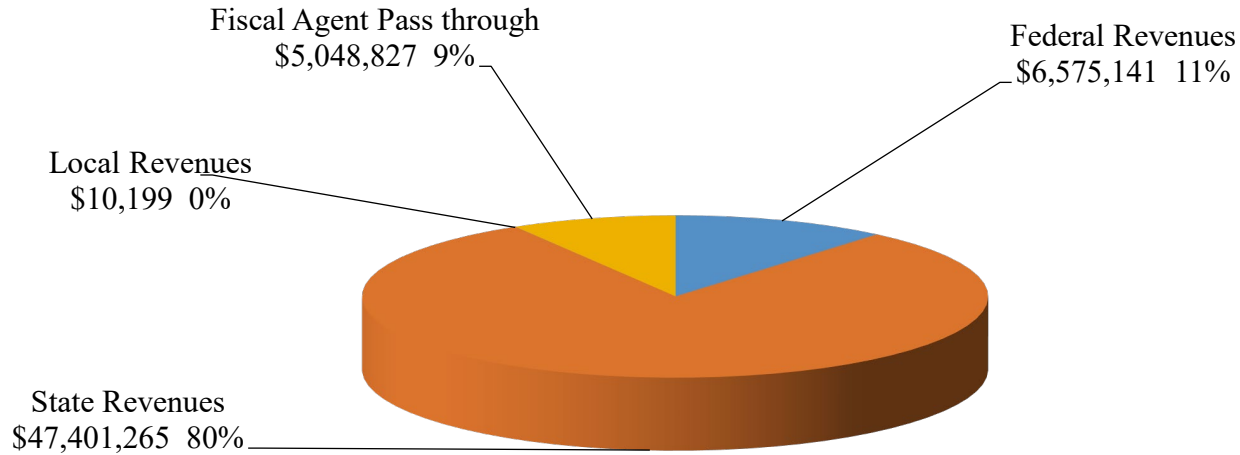
Recently completed programs include State Fiscal Recovery Funds - Emergency Financial Assistance, COVID-19 Block Grant, Emergency Financial Aid Assistance, Library Services Platform, Burton Critical Needs and Opportunity, and Santa Clarita Community College District (SCCCD) Innovation and Effectiveness Grant.

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

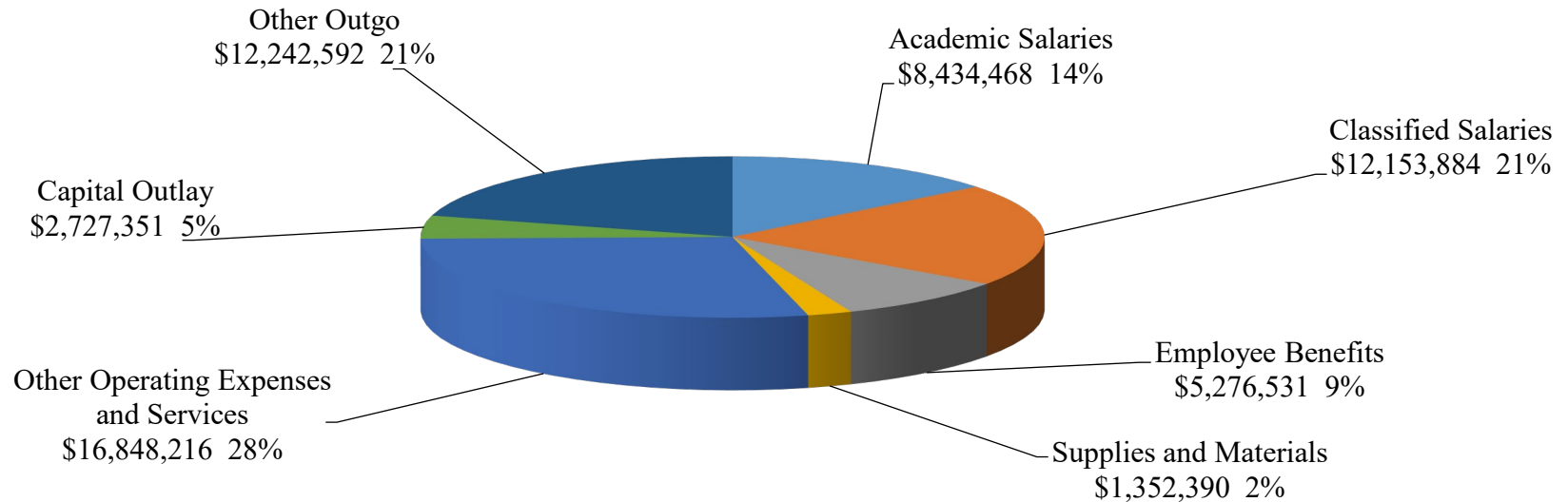
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

General Fund 12 Restricted Revenues and Beginning Fund Balance: \$59,035,432



General Fund 12 Restricted Expenditures and Ending Fund Balance: \$59,035,432



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

General Fund 12 Restricted

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues (1)	2024-2025 Tentative Budget (1)	% Budget Change Adopt/Tent
Revenues by Source							
8100	Federal Revenues						
8120	Title V	\$ 533,639	\$ 1,089,359	\$ 1,089,359	\$ 479,128	\$ 1,182,548	8.55
8120	Upward Bound	248,354	416,871	416,871	286,836	427,636	2.58
8120	Talent Search	266,218	351,364	351,364	304,182	324,557	(7.63)
8120	Federal Work Study	452,529	575,336	575,336	575,336	570,000	(0.93)
8130	Workforce Innovation and Opportunity Act	858,565	917,628	917,628	917,628	871,746	(5.00)
8140	Temporary Assistance for Needy Families (TANF)	110,095	98,043	98,043	98,043	93,140	(5.00)
8160	Veterans Education	-	-	17,552	-	35,104	100.00
8170	Perkins	689,654	514,497	514,497	514,497	669,135	30.06
8170	Perkins V Reserve Innovation Grant	-	300,000	300,000	75,731	224,269	(25.24)
8190	American Rescue Plan (ARP) Act	11,146,014	7,197,452	7,197,452	5,020,446	2,177,006	(69.75)
8190	SFRF Emergency Financial Aid	1,668,994	564,187	564,187	564,187	-	(100.00)
	Total Federal Revenues	15,974,062	12,024,737	12,042,289	8,836,014	6,575,141	(45.32)
8600	State Revenues						
8621	Accommodation Services Center (ASC)	753,416	2,959,570	2,959,570	1,107,913	3,150,557	6.45
8622	Extended Opportunity Programs and Services (EOPS)	960,578	1,071,027	1,071,027	862,526	1,181,956	10.36
8623	Prekindergarten and Family Literacy (CPKS)	5,000	5,000	5,000	5,000	4,750	(5.00)
8626	CalWORKs	707,839	981,555	981,555	713,279	947,228	(3.50)
8627	Riverside Community College District - SWP Regional Programs	698,703	1,567,518	1,607,027	981,814	1,219,165	(22.22)
8627	Puente Program	6,000	90,000	240,000	90,000	160,000	77.78
8627	Santa Clarita Community College District - Innovation and Effectiveness	87,908	112,091	112,091	112,091	-	(100.00)
8627	IEDR Employment Engagement Manager	172,418	208,782	208,782	208,782	230,000	10.16
8627	CA Apprenticeship Initiative: New and Innovative	69,822	930,177	1,050,177	319,155	731,022	(21.41)
8627	Invention and Inclusive Innovation (i3) Initiative	101,616	19,371	19,371	10,563	8,808	(54.53)
8627	Learning-Aligned Employment Program	-	3,959,739	3,959,739	-	3,959,739	-
8627	Employment Training Panel	19,776	44,624	-	-	-	(100.00)
8627	A2MEND	-	-	32,160	18,778	23,382	100.00
8627	Regional Equity and Recovery Partnerships	-	59,692	59,692	-	59,692	-
8627	High Road Training Partnership	-	1,502,407	1,538,407	104,501	1,433,906	(4.56)
8627	High Road Construction Careers Partnership Grant	-	-	737,628	7,834	729,794	100.00
8627	Umoja Community Education Foundation	-	-	150,000	43,653	106,347	100.00
8629	Student Financial Aid Administration (BFAP)	372,871	1,220,176	1,220,176	647,556	1,247,545	2.24
8629	Veterans Resource Center	225,158	815,457	815,457	318,973	744,239	(8.73)
8629	Student Success and Completion Grant (SSCG)	3,359,224	4,167,732	4,167,732	4,167,732	3,308,793	(20.61)
8629	Financial Aid Technology	79,853	169,530	169,530	85,602	135,878	(19.85)
8629	Mental Health Support	19,263	875,031	875,031	217,144	999,572	14.23
8629	California College Promise Grant	704,280	2,943,951	2,943,951	714,204	3,294,470	11.91
8629	COVID 19 Block Grant	2,193,114	5,001,519	5,001,519	5,001,519	-	(100.00)
8629	Cooperative Agencies Resource for Education (CARE)	375,818	397,319	397,319	397,319	362,832	(8.68)
8629	Undocumented Resource Liaison	142,487	120,556	120,556	79,611	145,210	20.45
8629	Immediate Action Retention and Enrollment Outreach	464,886	1,425,704	1,425,704	478,267	947,437	(33.55)
8629	Basic Needs Centers	695,318	1,116,143	1,566,355	939,453	1,109,922	(0.56)
8629	LGBTQ+	7,269	79,793	191,568	13,037	178,531	123.74
8629	Emergency Financial Aid Assistance	146,000	48,794	48,794	48,794	-	(100.00)
8629	NextUp	60,713	522,767	522,767	180,889	648,434	24.04

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

General Fund 12 Restricted

<u>Revenues by Source</u>	2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues (1)	2024-2025 Tentative Budget (1)	% Budget Change Adopt/Tent
8629 Library Services Platform	\$ 1,070	\$ 11,751	\$ 11,751	\$ 11,751	\$ -	\$ (100)
8629 Zero Cost Textbook (ZTC) Program	-	200,000	250,000	93,835	156,165	(21.92)
8629 Local and Systemwide Technology Data Security	42,377	307,623	782,623	471,233	311,390	1.22
8629 Seamless Transfer of Ethnic Studies	-	48,695	48,695	-	48,695	-
8629 Student Transfer Achievement Reform	-	-	565,217	16,921	548,296	100.00
8629 Student Equity and Achievement (SEA)	5,486,485	7,875,188	7,875,188	5,693,773	7,739,609	(1.72)
8629 Guided Pathways	96,571	475,171	475,171	158,997	316,174	(33.46)
8629 Native American Student Support & Success Program Grant	-	600,000	1,500,000	93,494	1,406,506	134.42
8629 Staff Diversity	70,446	510,347	510,347	82,026	475,821	(6.77)
8629 Classified Professional Development	7,687	48,673	48,673	19,983	28,690	(41.06)
8629 Culturally Competent Faculty Professional Development	-	50,435	50,435	-	50,435	-
8629 Equitable Placement, Support and Completion	-	789,814	789,814	37,815	751,999	(4.79)
8629 Associate Degree in Nursing RN Program	-	99,716	99,716	78,978	115,468	15.80
8629 Enrollment Growth and Retention	93,676	-	-	-	-	100.00
8629 AB104 California Adult Education Program (CAEP) Formerly AEBG	1,304,980	2,589,763	2,655,194	1,784,025	2,112,265	(18.44)
8629 Strong Workforce Program Local Funding (SWP)	2,542,856	5,399,966	5,399,966	2,947,051	4,783,184	(11.42)
8629 Culturally Responsive Pedagogy and Practices Innovation Best Practices	-	297,170	297,170	135,683	161,487	(45.66)
8681 State Lottery Revenue	907,418	1,260,893	1,260,893	1,260,893	880,776	(30.15)
8690 State Teachers' Retirement System On Behalf	425,336	445,096	445,096	445,096	445,096	-
Total State Revenues	23,408,232	53,426,326	57,264,634	31,207,543	47,401,265	(11.28)
8800 Local Revenues						
8890 Umoja Community Education Foundation	5,363	9,018	9,018	9,018	-	(100.00)
8890 Burton Critical Needs and Opportunity	6,000	5,000	5,000	700	-	(100.00)
8890 CTE CoLab Community of Practice	29,247	6,399	6,399	-	6,399	-
8890 IE Works	-	17,500	-	-	-	(100.00)
8890 Community Connect	-	-	3,800	-	3,800	
Total Local Revenues	40,610	37,917	24,217	9,718	10,199	(73.10)
8900 Other Financing Sources						
8970 Fiscal Agent Pass Through	4,250,045	4,933,296	4,867,865	4,562,331	5,048,827	2.34
8999 COVID-19 Lost Revenue Intrafund Transfers	(408,642)	-	-	-	-	100.00
Total Other Financing Sources	3,841,403	4,933,296	4,867,865	4,562,331	5,048,827	2.34
Beginning Fund Balance	-	-	-	-	-	100.00
Total Revenues and Other Financing Sources	\$ 43,264,307	\$ 70,422,276	\$ 74,199,005	\$ 44,615,606	\$ 59,035,432	(16.17)

Notes: (1) Revenues for grant funds that carryover from prior years to FY 2024-2025 are included in the FY 2024-2025 Tentative Budget. Carryover funds total \$29,579,099.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

General Fund 12 Restricted

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
		Actual	Adopted	Revised	Projected	Tentative	Budget Change
<u>Expenditures by Object</u>		Expenditures	Budget	Budget	Expenditures (1)	Budget (1)	Adopt/Tent
1000	Academic Salaries						
1110	Instructional Salaries, Regular/Contract	\$ 198,004	\$ 275,851	\$ 367,807	\$ 286,029	\$ 288,812	4.70
1200	Non Instructional Salaries, Regular/Contract	2,985,799	3,375,770	4,356,646	3,528,208	3,413,267	1.11
1300	Instructional Salaries, Other	595,232	837,970	826,176	592,067	837,970	-
1400	Non Instructional Salaries, Other	2,728,595	3,185,866	3,624,810	2,320,569	3,894,419	22.24
	Total Academic Salaries	<u>6,507,630</u>	<u>7,675,457</u>	<u>9,175,439</u>	<u>6,726,873</u>	<u>8,434,468</u>	9.89
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	2,571,739	4,022,741	4,703,048	3,049,304	4,014,075	(0.22)
2200	Instructional Aides, Regular	55,485	47,431	53,297	53,835	48,473	2.20
2300	Non Instructional Salaries, Other	1,521,554	6,580,190	7,221,152	1,919,208	7,446,986	13.17
2400	Instructional Aides, Other	145,481	396,162	400,162	296,395	644,350	62.65
	Total Classified Salaries	<u>4,294,259</u>	<u>11,046,524</u>	<u>12,377,659</u>	<u>5,318,742</u>	<u>12,153,884</u>	10.02
3000	Employee Benefits						
3100	State Teachers' Retirement System	1,409,495	1,246,176	1,433,795	913,434	1,393,783	11.84
3200	Public Employees' Retirement System	897,623	1,444,293	1,731,667	1,241,349	1,430,040	(0.99)
3300	Old Age, Survivors, Disability	419,259	596,863	747,150	523,548	659,533	10.50
3400	Health and Welfare	740,467	1,100,424	1,246,136	753,885	1,115,512	1.37
3500	State Unemployment Insurance	51,085	6,870	8,720	5,685	7,847	14.22
3600	Workers' Compensation Insurance	143,704	258,955	297,721	180,077	284,803	9.98
3900	Other	-	368,729	384,940	-	385,013	4.42
	Total Employee Benefits	<u>3,661,633</u>	<u>5,022,310</u>	<u>5,850,129</u>	<u>3,617,978</u>	<u>5,276,531</u>	5.06
4000	Supplies and Materials						
4100	Textbooks	61,073	39,096	124,212	121,777	19,698	(49.62)
4200	Books	841	30,000	33,118	2,800	30,150	0.50
4300	Instructional	597,001	1,256,934	1,419,122	1,403,249	917,982	(26.97)
4500	Non Instructional	18,959	446,232	706,727	368,698	377,060	(15.50)
4600	Pupil Transportation Supplies	2,538	-	-	3,696	-	100.00
4700	Food Services	70,525	10,082	66,318	64,731	7,500	(25.61)
	Total Supplies and Materials	<u>750,937</u>	<u>1,782,344</u>	<u>2,349,497</u>	<u>1,964,951</u>	<u>1,352,390</u>	(24.12)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

General Fund 12 Restricted

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
		Actual	Adopted	Revised	Projected	Tentative	Budget Change
<u>Expenditures by Object</u>		Expenditures	Budget	Budget	Expenditures (1)	Budget (1)	Adopt/Tent
5000	Other Operating Expenses and Services						
5000	Printing	\$ 66,115	\$ 47,941	\$ 71,368	\$ 45,123	\$ 44,447	(7.29)
5100	Consultants	536,374	1,026,651	1,355,307	983,719	684,589	(33.32)
5200	Conferences	280,266	622,369	888,426	344,822	736,271	18.30
5300	Memberships and Dues	9,660	83,515	65,668	19,903	55,650	(33.37)
5400	Insurance	-	4,000	2,500	-	2,875	(28.13)
5500	Utilities	93,492	19,307	40,410	35,935	16,408	(15.02)
5600	Rents, Leases, and Maintenance	932,145	1,940,044	2,538,775	1,499,573	2,188,525	12.81
5700	Legal, Election, and Audit	368,614	540,780	591,830	135,724	348,771	(35.51)
5800	Other	1,613,345	13,940,103	11,558,993	2,023,544	12,770,680	(8.39)
	Total Other Operating Expenses and Services	<u>3,900,011</u>	<u>18,224,710</u>	<u>17,113,277</u>	<u>5,088,343</u>	<u>16,848,216</u>	(7.55)
6000	Capital Outlay						
6100	Sites and Site Improvements	-	-	-	-	-	100.00
6200	Building Improvements	4,029,515	553,011	7,133,611	4,655,341	2,082,986	>200.00
6300	Library Books and Materials	287,614	83,237	76,038	15,793	66,000	(20.71)
6400	Equipment	4,821,899	7,576,768	1,614,838	1,376,960	578,365	(92.37)
	Total Capital Outlay	<u>9,139,028</u>	<u>8,213,016</u>	<u>8,824,487</u>	<u>6,048,094</u>	<u>2,727,351</u>	(66.79)
7000	Other Outgo						
7300	Interfund Transfers-Out	3,909,007	5,001,519	5,001,519	5,001,407	-	(100.00)
7400	Inter-Agency Pass Through	4,250,045	4,933,296	4,867,865	4,562,331	5,048,827	2.34
7500	Student Financial Aid	6,241,803	8,054,067	7,799,474	5,664,390	6,748,774	(16.21)
7600	Other Student Aid	609,954	469,033	839,659	622,497	444,991	(5.13)
7900	Appropriation for Contingency	-	-	-	-	-	100.00
	Total Other Outgo	<u>15,010,809</u>	<u>18,457,915</u>	<u>18,508,517</u>	<u>15,850,625</u>	<u>12,242,592</u>	(33.67)
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 43,264,307</u>	<u>\$ 70,422,276</u>	<u>\$ 74,199,005</u>	<u>\$ 44,615,606</u>	<u>\$ 59,035,432</u>	(16.17)

Notes: (1) Revenues for grant funds that carryover from prior years to FY 2024-2025 are included in the FY 2024-2025 Tentative Budget. Carryover funds total \$29,579,099.

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

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

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

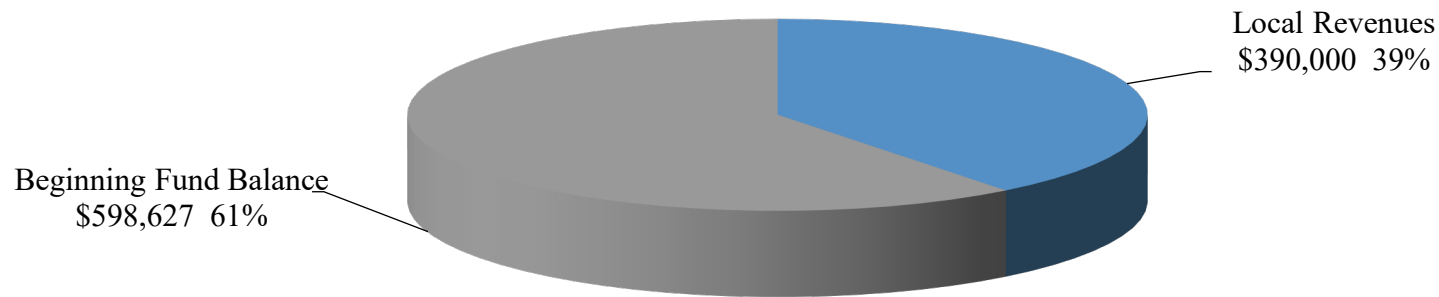
- Proceeds from sale of parking permits
- Collections from parking citations

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

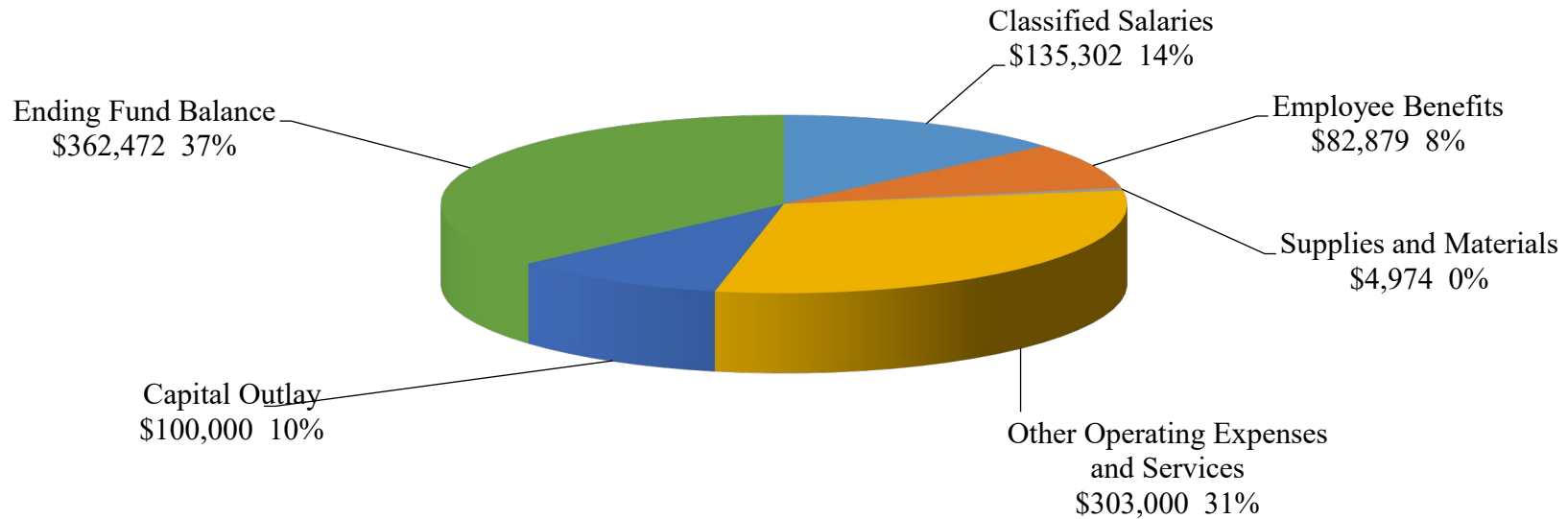
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Parking Fund 12 Revenues and Beginning Fund Balance: \$988,627



Parking Fund 12 Expenditures and Ending Fund Balance: \$988,627



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Parking Fund 12

Revenues by Source

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
8800	Local Revenues						
8881	Parking Fees	\$ 214,015	\$ 248,048	\$ 248,048	\$ 317,985	\$ 325,000	31.02
8886	Parking Citations	2,860	62,012	62,012	44,365	65,000	4.82
8888	Parking Meters	477	-	-	-	-	-
	Total Local Revenues	<u>217,352</u>	<u>310,060</u>	<u>310,060</u>	<u>362,350</u>	<u>390,000</u>	25.78
8999	Intrafund Transfers - In	<u>408,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
	Beginning Fund Balance	<u>591,756</u>	<u>767,245</u>	<u>767,245</u>	<u>767,245</u>	<u>598,627</u>	(21.98)
Total Revenues and Beginning Fund Balance		<u>\$ 1,217,750</u>	<u>\$ 1,077,305</u>	<u>\$ 1,077,305</u>	<u>\$ 1,129,595</u>	<u>\$ 988,627</u>	(8.23)

Expenditures by Object

		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Expenditures	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
2000	Classified Salaries	<u>\$ 124,171</u>	<u>\$ 131,391</u>	<u>\$ 131,391</u>	<u>\$ 153,167</u>	<u>\$ 135,302</u>	2.98
3000	Employee Benefits	<u>64,474</u>	<u>82,728</u>	<u>82,728</u>	<u>74,056</u>	<u>82,879</u>	0.18
4000	Supplies and Materials	<u>1,457</u>	<u>4,974</u>	<u>4,974</u>	<u>655</u>	<u>4,974</u>	-
5000	Other Operating Expenses and Services	<u>258,773</u>	<u>278,000</u>	<u>278,000</u>	<u>302,280</u>	<u>303,000</u>	8.99
6000	Capital Outlay	<u>1,630</u>	<u>200,000</u>	<u>200,000</u>	<u>810</u>	<u>100,000</u>	(50.00)
	Total Expenditures	<u>450,505</u>	<u>697,093</u>	<u>697,093</u>	<u>530,968</u>	<u>626,155</u>	(10.18)
	Ending Fund Balance	<u>767,245</u>	<u>380,212</u>	<u>380,212</u>	<u>598,627</u>	<u>362,472</u>	(4.67)
Total Expenditures and Ending Fund Balance		<u>\$ 1,217,750</u>	<u>\$ 1,077,305</u>	<u>\$ 1,077,305</u>	<u>\$ 1,129,595</u>	<u>\$ 988,627</u>	(8.23)

Notes: FY 2024-2025 Tentative Budget includes a one-time parking improvement budget using the Beginning Balance

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

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

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

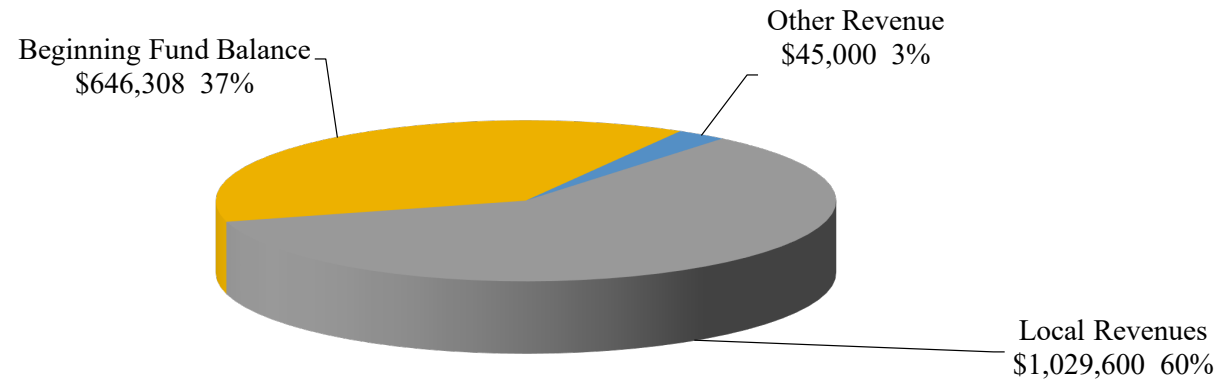
Examples of Health services allowable expenditures are to provide medical, dental, psychiatric, and nursing services. The Education Code further mandates all health service fees collected to be deposited in the fund designated by the California Community Colleges Budget and Accounting Manual.

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

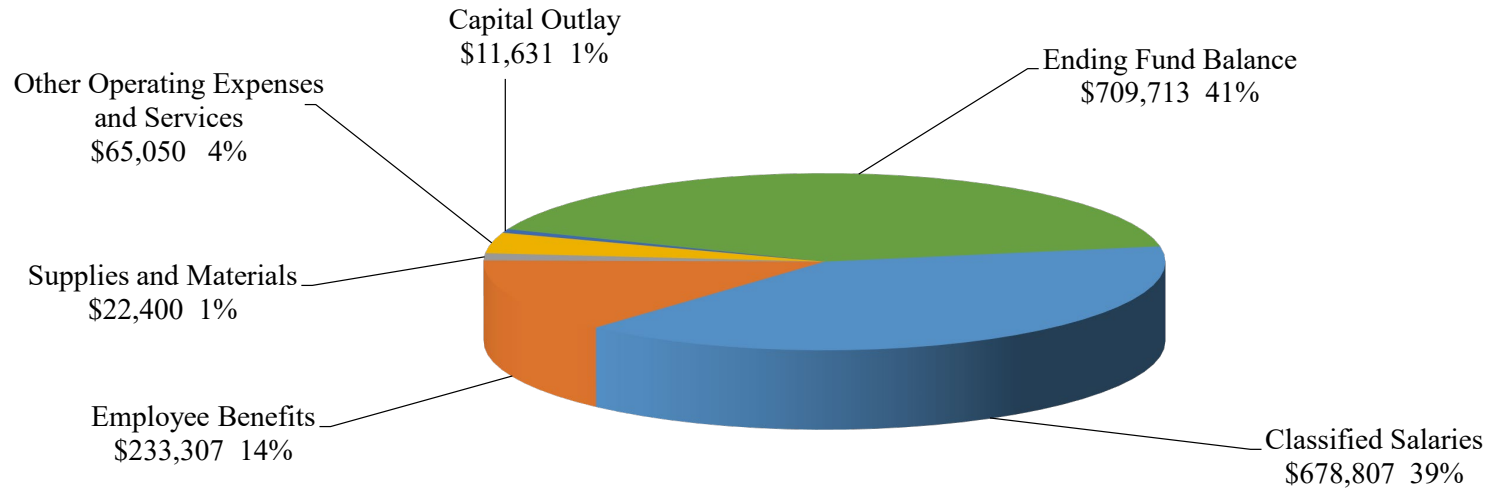
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Student Health Center Fund 12 Revenues and Beginning Fund Balance: \$1,720,908



Student Health Center Fund 12 Expenditures and Ending Fund Balance: \$1,720,908



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025
Student Health Center Fund 12

<u>Revenues by Source</u>		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
8876	Health Services Revenue	\$ 906,348	\$ 929,600	\$ 929,600	\$ 981,348	\$ 1,029,600	10.76
8894	Other Local Health Center Revenue	22,688	25,000	25,000	40,000	45,000	80.00
	Total Local Revenues	929,036	954,600	954,600	1,021,348	1,074,600	12.57
	Beginning Fund Balance	389,649	480,657	480,657	480,657	646,308	34.46
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 1,318,685	\$ 1,435,257	\$ 1,435,257	\$ 1,502,005	\$ 1,720,908	19.90
<u>Expenditures by Object</u>		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Expenditures	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
2000	Classified Salaries	\$ 523,150	\$ 632,886	\$ 632,886	\$ 549,400	\$ 678,807	7.26
3000	Employee Benefits	164,022	214,371	214,371	184,040	233,307	8.83
4000	Supplies and Materials	19,268	22,400	38,865	49,088	22,400	-
5000	Other Operating Expenses and Services	121,479	65,050	56,122	64,261	65,050	-
6000	Capital Outlay	10,109	11,631	4,095	8,908	11,631	-
	Total Expenditures	838,028	946,338	946,339	855,697	1,011,195	6.85
	Ending Fund Balance	480,657	488,919	488,918	646,308	709,713	45.16
	Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 1,318,685	\$ 1,435,257	\$ 1,435,257	\$ 1,502,005	\$ 1,720,908	19.90

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

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

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

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

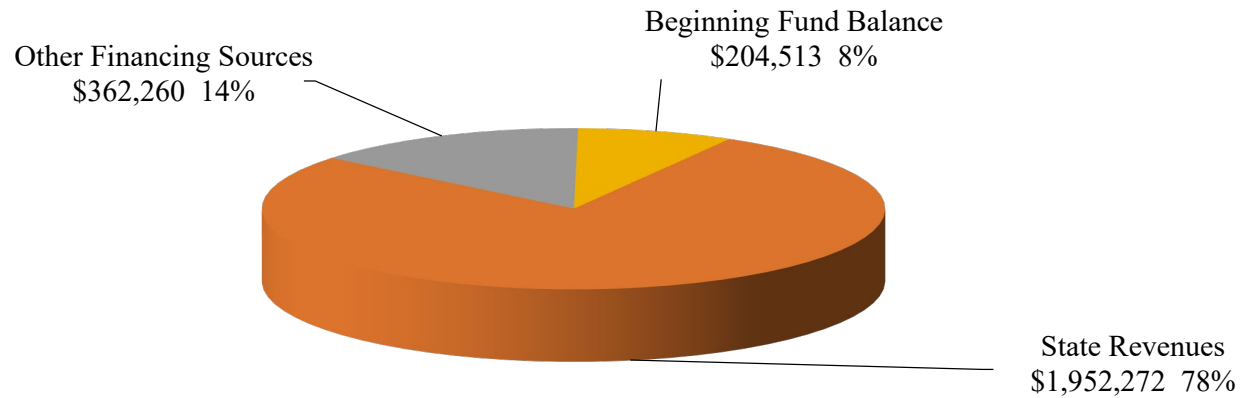
As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

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

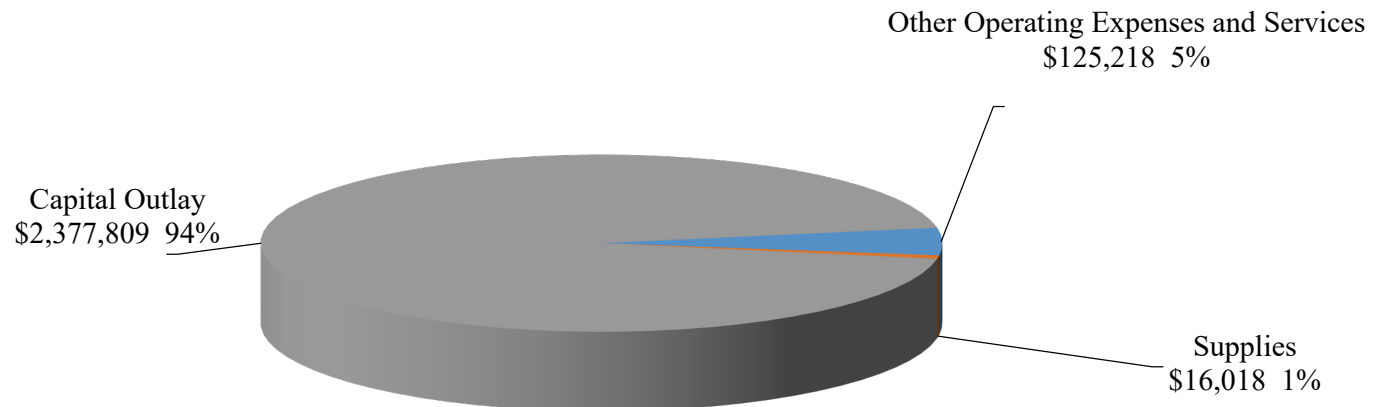
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Instructional Equipment Block Grant Fund 12 Revenues and Beginning Fund Balance: \$2,519,045



Instructional Equipment Block Grant Fund 12 Expenditures and Ending Fund Balance: \$2,519,045



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025
Instructional Equipment Block Grant Fund 12

<u>Revenues by Source</u>		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
8653	Instructional Improvement Grant	\$ 128	\$ 2,063,356	\$ 2,063,356	\$ 111,085	\$ 1,952,272	(5.38)
8999	Intrafund Transfers - In	262,260	357,892	357,892	357,892	362,260	1.22
Beginning Fund Balance		566,469	129,996	129,996	129,996	204,513	57.32
Total Revenues, Other Financing Sources, and Beginning Fund Balance		<u>\$ 828,857</u>	<u>\$ 2,551,244</u>	<u>\$ 2,551,244</u>	<u>\$ 598,973</u>	<u>\$ 2,519,045</u>	(1.26)

<u>Expenditures by Object</u>		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Expenditures	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
4000	Supplies and Materials	\$ 444	\$ 16,018	\$ 17,183	\$ 11,383	\$ 16,018	-
5000	Other Operating Expenses and Services	100,098	138,614	138,614	90,706	125,218	(9.66)
6000	Capital Outlay	598,319	2,396,612	2,395,447	292,371	2,377,809	(0.78)
Total Expenditures		<u>698,861</u>	<u>2,551,244</u>	<u>2,551,244</u>	<u>394,460</u>	<u>2,519,045</u>	(1.26)
Ending Fund Balance		<u>129,996</u>	<u>-</u>	<u>-</u>	<u>204,513</u>	<u>-</u>	-
Total Expenditures and Ending Fund Balance		<u>\$ 828,857</u>	<u>\$ 2,551,244</u>	<u>\$ 2,551,244</u>	<u>\$ 598,973</u>	<u>\$ 2,519,045</u>	(1.26)

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

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

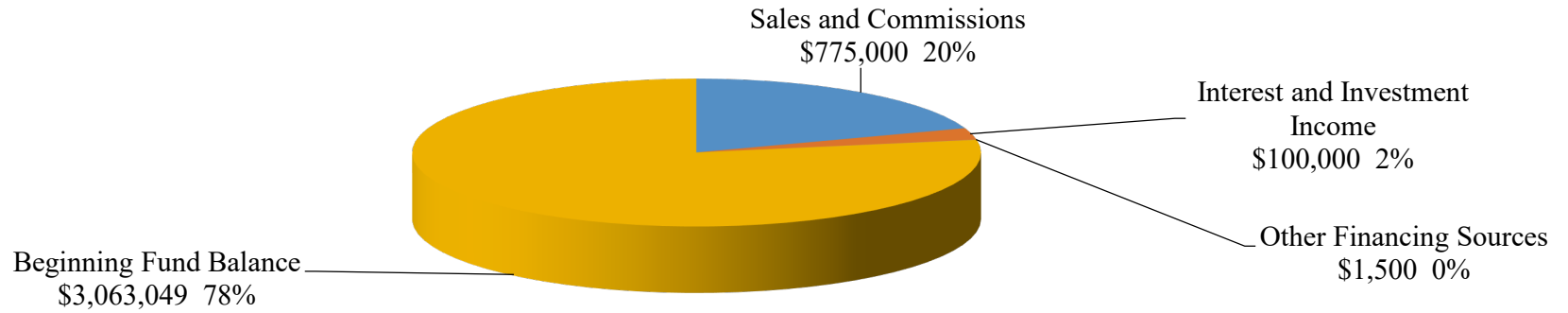
The Cafeteria Fund is a special revenue fund designated to receive all funds from the sale of food or for any other services performed by the Cafeteria. This Fund includes vending operations as that activity is an integral part of the District's food service.

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

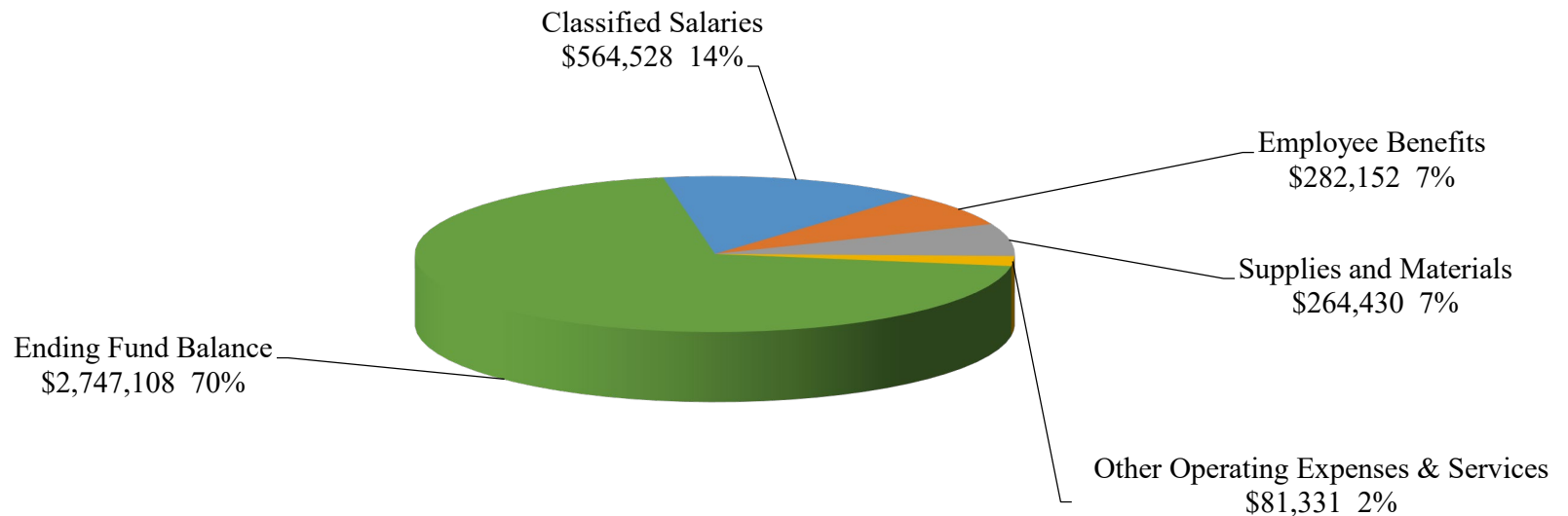
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Cafeteria Fund 32 Revenues and Beginning Fund Balance: \$3,939,549



Cafeteria Fund 32 Expenditures and Ending Fund Balance: \$3,939,549



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

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8800	Local Revenues						
8840	Sales and Commissions	\$ 422,361	\$ 530,000	\$ 530,000	\$ 675,000	\$ 775,000	46.23
8860	Interest and Investment	25,036	25,000	25,000	121,494	100,000	>200
8890	Other	6,809	1,500	1,500	1,500	1,500	-
	Total Local Revenues	<u>454,206</u>	<u>556,500</u>	<u>556,500</u>	<u>797,994</u>	<u>876,500</u>	57.50
8900	Interfund Transfers - In	<u>2,331,390</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
	Total Revenues and Other Financing Sources	<u>2,785,596</u>	<u>556,500</u>	<u>556,500</u>	<u>797,994</u>	<u>876,500</u>	57.50
Beginning Fund Balance		<u>1,493,945</u>	<u>3,338,880</u>	<u>3,338,880</u>	<u>3,338,880</u>	<u>3,063,049</u>	(8.26)
Total Revenues, Other Financing Sources, and Beginning Fund Balance		<u>\$ 4,279,541</u>	<u>\$ 3,895,380</u>	<u>\$ 3,895,380</u>	<u>\$ 4,136,874</u>	<u>\$ 3,939,549</u>	1.13

Notes: FY 2022-2023 Interfund transfer includes HEERF funds for lost revenue recovery, Bookstore support, and Bookstore closing revenue
FY 2023-2024 Funding for Interfund transfers from HEERF and Bookstore support are no longer available

		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Expenditures	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
2000	Classified Salaries	<u>\$ 520,306</u>	<u>\$ 575,913</u>	<u>\$ 575,913</u>	<u>\$ 493,530</u>	<u>\$ 564,528</u>	(1.98)
3000	Employee Benefits	<u>229,352</u>	<u>299,388</u>	<u>299,388</u>	<u>227,436</u>	<u>282,152</u>	(5.76)
4000	Supplies and Materials	<u>127,721</u>	<u>148,120</u>	<u>148,120</u>	<u>256,036</u>	<u>264,430</u>	78.52
5000	Other Operating Expenses and Services	<u>61,889</u>	<u>83,950</u>	<u>83,950</u>	<u>99,262</u>	<u>81,331</u>	(3.12)
6000	Capital Outlay	<u>1,393</u>	<u>-</u>	<u>-</u>	<u>(2,439)</u>	<u>-</u>	-
	Total Expenditures	<u>940,661</u>	<u>1,107,371</u>	<u>1,107,371</u>	<u>1,073,825</u>	<u>1,192,441</u>	7.68
Ending Fund Balance		<u>3,338,880</u>	<u>2,788,009</u>	<u>2,788,009</u>	<u>3,063,049</u>	<u>2,747,108</u>	(1.47)
Total Expenditures and Ending Fund Balance		<u>\$ 4,279,541</u>	<u>\$ 3,895,380</u>	<u>\$ 3,895,380</u>	<u>\$ 4,136,874</u>	<u>\$ 3,939,549</u>	1.13

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

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

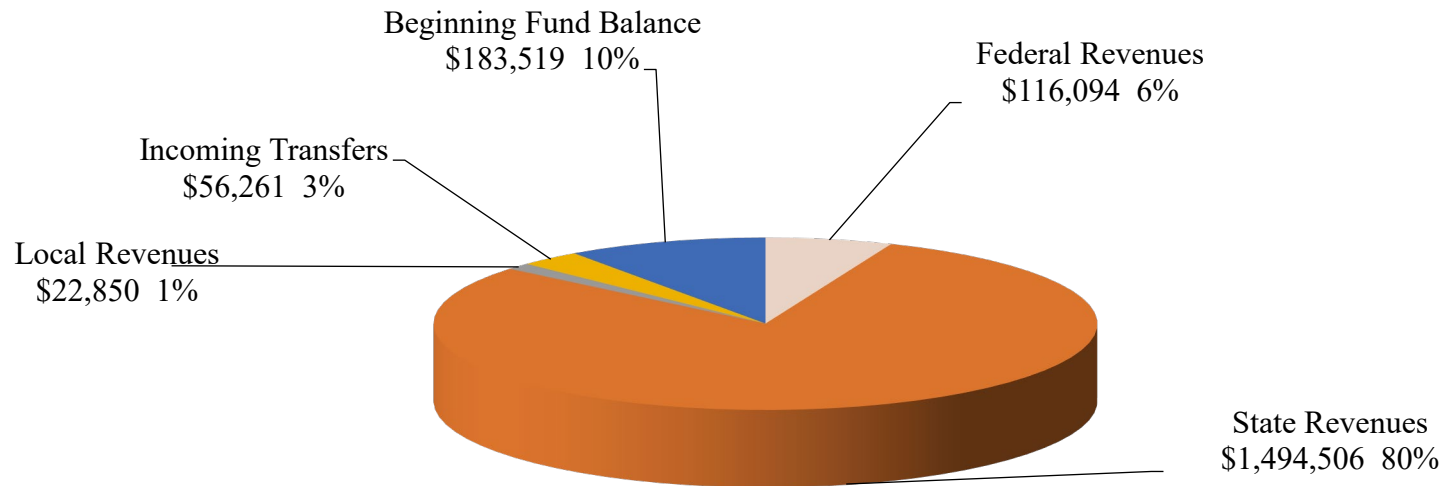
Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the District are accounted for in the General Fund Unrestricted.

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

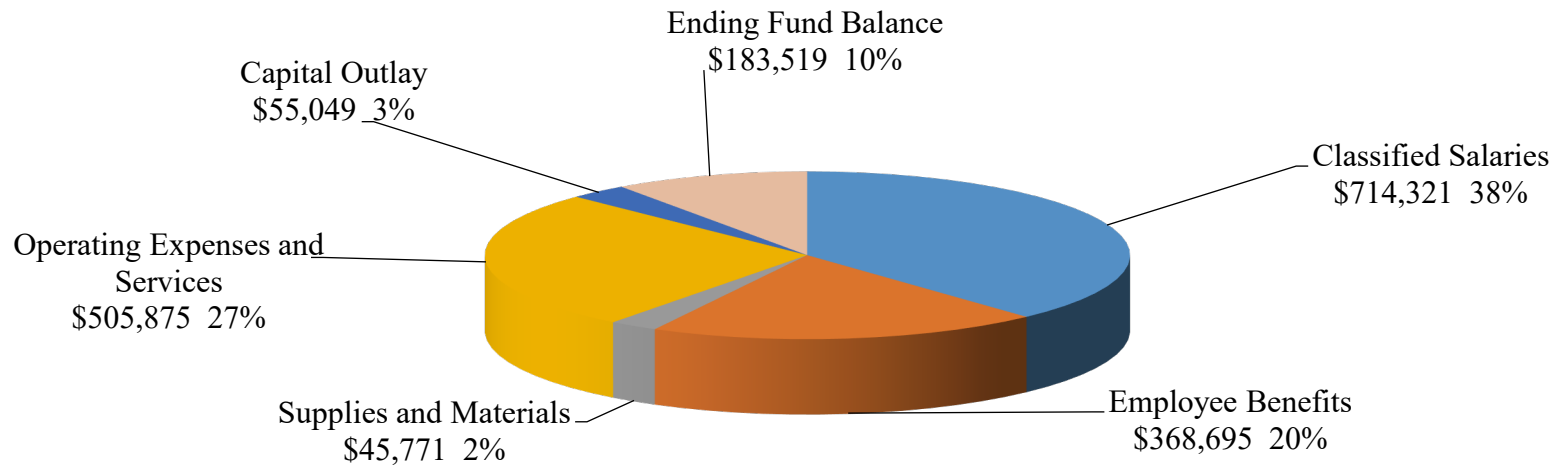
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Child Development Fund 33 Revenues and Beginning Fund Balance: \$1,873,230



Child Development Fund 33 Expenditures and Ending Fund Balance: \$1,873,230



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

Child Development Fund 33

Revenues by Source		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
8100	Federal Revenues	\$ 153,100	\$ 127,363	\$ 131,763	\$ 133,254	\$ 116,094	(8.85)
8600	State Revenues						
8623	Child Development Division Award	15,769	17,066	17,066	17,066	16,212	(5.00)
8650	California State Preschool	1,116,211	1,358,067	1,587,461	1,243,596	1,425,074	4.93
8690	Child and Adult Care Food Program	1,721	1,800	1,800	2,155	1,500	(16.67)
8699	Childcare Stipend	33,227	38,135	51,720	-	51,720	35.62
	Total State Revenues	1,166,928	1,415,068	1,658,047	1,262,817	1,494,506	5.61
8800	Local Revenues						
8871	Child Development Services	3,731	21,731	21,731	3,814	4,350	(79.98)
8899	Quality Enhancement	23	24,602	24,602	24,602	18,500	(24.80)
	Total Local Revenues	3,754	46,333	46,333	28,416	22,850	(50.68)
8900	Interfund Transfers - In	56,261	56,261	56,261	56,261	56,261	-
	Total Revenues and Other Financing Sources	1,380,043	1,645,025	1,892,404	1,480,748	1,689,711	2.72
	Beginning Fund Balance	183,519	183,519	183,519	183,519	183,519	-
	Total Revenues and Other Financing Sources	\$ 1,563,562	\$ 1,828,544	\$ 2,075,923	\$ 1,664,267	\$ 1,873,230	2.44

Note: FY 2022-2023 Actuals and FY 2023-2024 Projected include child development contracts at Hold Harmless which provides the lessor of the contract amount or the facility expenses.
FY 2024-2025 Tentative Budget includes the Hold Harmless status until June 30, 2025.

Expenditures by Object		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Expenditures	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
1000	Academic Salaries	\$ 119,325	\$ -	\$ -	\$ 138,999	\$ -	-
2000	Classified Salaries	696,947	607,207	622,744	716,231	714,321	17.64
3000	Employee Benefits	383,506	332,616	336,287	363,480	368,695	10.85
4000	Supplies and Materials	44,017	65,000	166,112	141,293	45,771	(29.58)
5000	Other Operating Expenses and Services	41,017	575,202	687,578	42,618	505,875	(12.05)
6000	Capital Outlay	95,231	65,000	79,683	78,127	55,049	(15.31)
	Total Expenditures	1,380,043	1,645,025	1,892,404	1,480,748	1,689,711	2.72
	Ending Fund Balance	183,519	183,519	183,519	183,519	183,519	-
	Total Expenditures and Ending Fund Balance	\$ 1,563,562	\$ 1,828,544	\$ 2,075,923	\$ 1,664,267	\$ 1,873,230	2.44

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

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

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

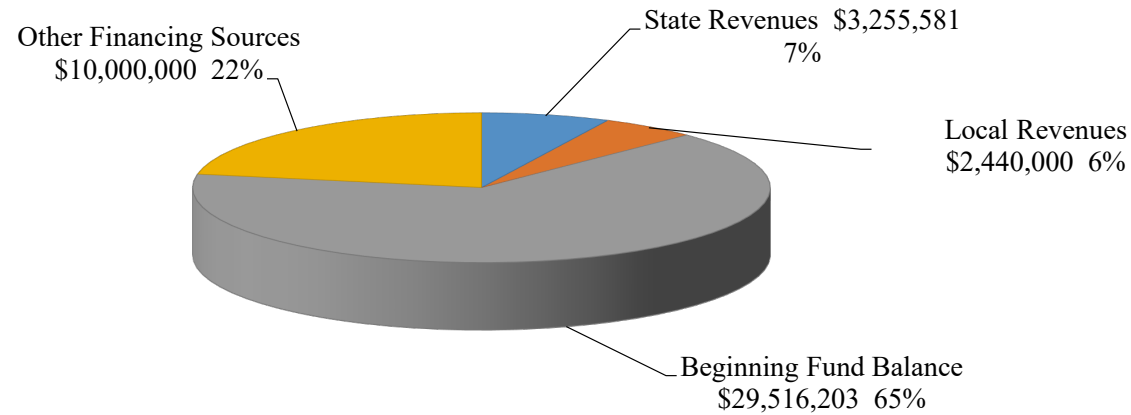
Expenditures that are recorded in the Capital Outlay Projects Fund include:

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

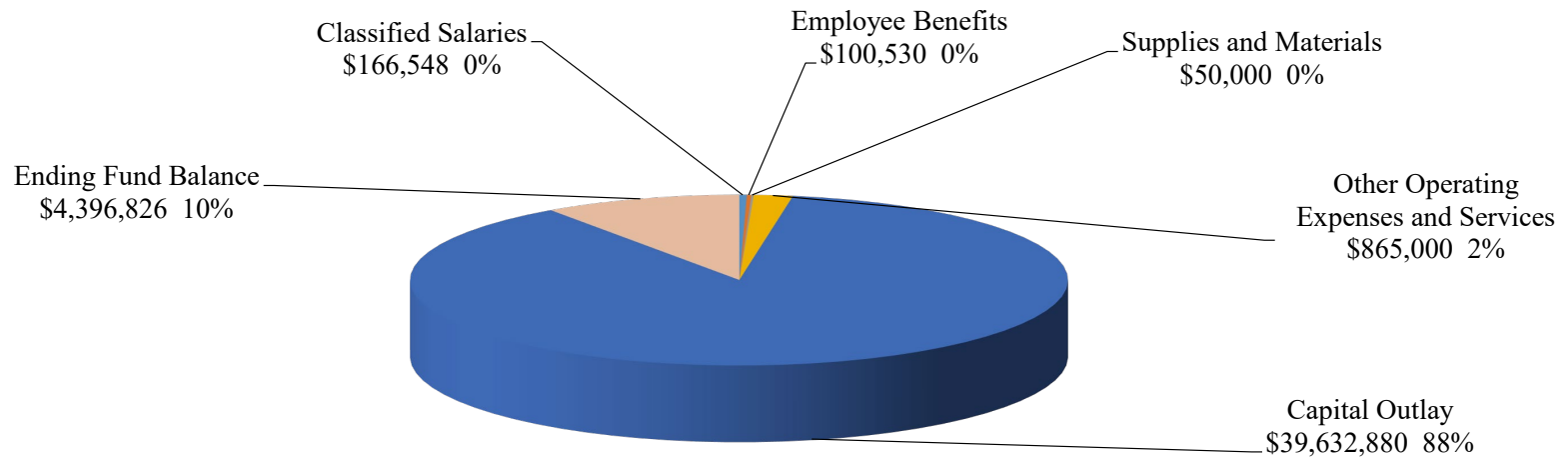
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Capital Outlay Projects Fund 41 Revenues and Beginning Fund Balance: \$45,211,784



Capital Outlay Projects Fund 41 Expenditures and Ending Fund Balance: \$45,211,784



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Capital Outlay Projects Fund 41

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8600	State Revenues						
8651	Community College Const. Act (Proposition 55)	\$ 19,844,532	\$ 18,132,493	\$ 18,132,493	\$ 13,780,270	\$ -	(100.00)
8652	Scheduled Maintenance & Block Grant	3,305,849	4,348,598	4,348,598	1,201,478	3,100,581	(28.70)
8690	Other State Revenue	-	155,000	155,000	-	155,000	-
	State Revenues	<u>23,150,381</u>	<u>22,636,091</u>	<u>22,636,091</u>	<u>14,981,748</u>	<u>3,255,581</u>	<u>(85.62)</u>
8800	Local Revenues						
8860	Interest and Investment	427,701	427,701	427,701	1,000,000	900,000	110.43
8880	Capital Outlay Fee	141,059	120,000	120,000	145,000	140,000	16.67
8890	Redevelopment	1,341,723	1,000,000	1,000,000	1,400,000	1,400,000	40.00
	Total Local Revenues	<u>1,910,483</u>	<u>1,547,701</u>	<u>1,547,701</u>	<u>2,545,000</u>	<u>2,440,000</u>	<u>57.65</u>
8900	Interfund Transfers - In	5,000,000	10,001,519	10,001,519	10,001,519	10,000,000	(0.02)
	Total Revenues and Other Financing Sources	<u>30,060,864</u>	<u>34,185,311</u>	<u>34,185,311</u>	<u>27,528,267</u>	<u>15,695,581</u>	<u>(54.09)</u>
	Beginning Fund Balance	<u>13,679,758</u>	<u>18,692,185</u>	<u>18,692,185</u>	<u>18,692,185</u>	<u>29,516,203</u>	<u>57.91</u>
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 43,740,622</u>	<u>\$ 52,877,496</u>	<u>\$ 52,877,496</u>	<u>\$ 46,220,452</u>	<u>\$ 45,211,784</u>	<u>(14.50)</u>

		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Expenditures	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
2000	Classified Salaries	\$ 109,884	\$ 180,627	\$ 180,627	\$ 180,627	\$ 166,548	(7.79)
3000	Employee Benefits	<u>45,592</u>	<u>104,813</u>	<u>104,813</u>	<u>104,813</u>	<u>100,530</u>	<u>(4.09)</u>
4000	Supplies and Materials	<u>7,500</u>	<u>50,000</u>	<u>50,000</u>	<u>7,500</u>	<u>50,000</u>	<u>-</u>
5000	Other Operating Expenses and Services	<u>1,271,026</u>	<u>865,000</u>	<u>865,000</u>	<u>1,271,026</u>	<u>865,000</u>	<u>-</u>
6000	Capital Outlay	<u>23,614,435</u>	<u>46,608,005</u>	<u>46,608,005</u>	<u>15,140,283</u>	<u>39,632,880</u>	<u>(14.97)</u>
	Total Expenditures	<u>25,048,437</u>	<u>47,808,445</u>	<u>47,808,445</u>	<u>16,704,249</u>	<u>40,814,958</u>	<u>(14.63)</u>
	Ending Fund Balance	<u>18,692,185</u>	<u>5,069,051</u>	<u>5,069,051</u>	<u>29,516,203</u>	<u>4,396,826</u>	<u>(13.26)</u>
	Total Expenditures and Ending Fund Balance	<u>\$ 43,740,622</u>	<u>\$ 52,877,496</u>	<u>\$ 52,877,496</u>	<u>\$ 46,220,452</u>	<u>\$ 45,211,784</u>	<u>(14.50)</u>

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

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

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

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

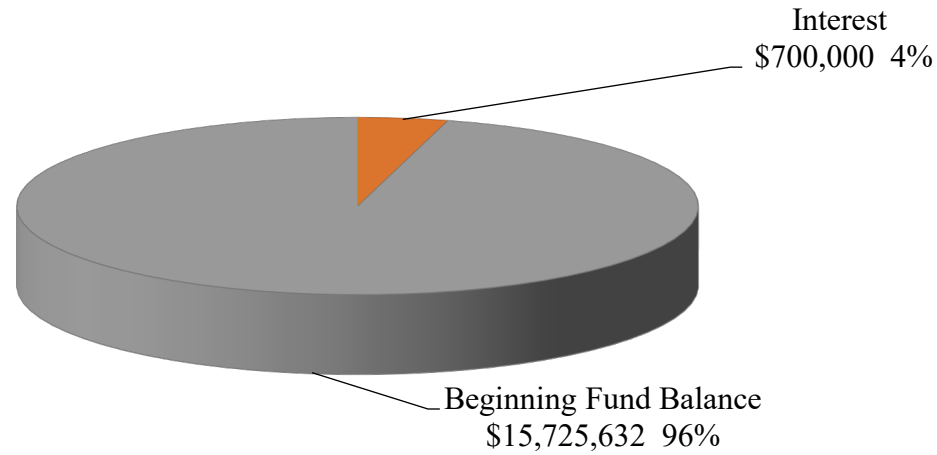
General Obligation Bonds, Series B was issued on February 14, 2018 in the amount of \$120,000,000.

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

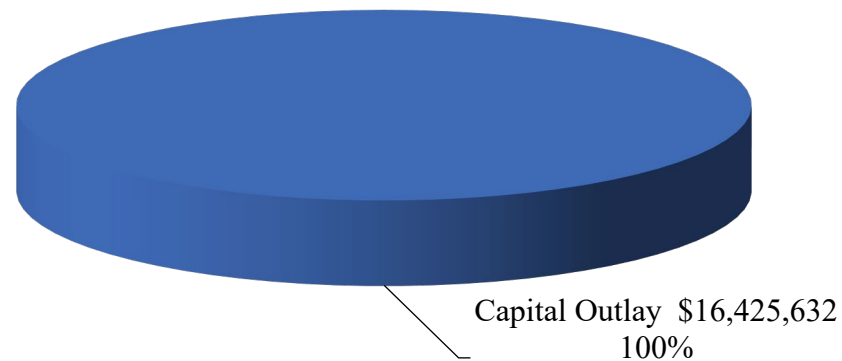
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Bond Projects Fund 43 Revenues and Beginning Fund Balance: \$16,425,632



Bond Projects Fund 43 Expenditures and Ending Fund Balance: \$16,425,632



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025
Bond Projects Fund 43

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8860	Interest	\$ 1,890,393	\$ 450,000	\$ 450,000	\$ 1,400,000	\$ 700,000	55.56
Beginning Fund Balance		65,444,237	35,320,904	35,320,904	35,320,904	15,725,632	(55.48)
Total Revenues and Beginning Fund Balance		<u>\$ 67,334,630</u>	<u>\$ 35,770,904</u>	<u>\$ 35,770,904</u>	<u>\$ 36,720,904</u>	<u>\$ 16,425,632</u>	(54.08)

		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Expenditures	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
5000	Other Operating Expenses and Services	\$ 89,751	\$ 166,500	\$ 166,500	\$ 87,587	\$ -	(100.00)
6000	Capital Outlay	31,923,975	31,080,750	31,080,750	20,907,685	16,425,632	(47.15)
Total Expenditures		<u>32,013,726</u>	<u>31,247,250</u>	<u>31,247,250</u>	<u>20,995,272</u>	<u>16,425,632</u>	(47.43)
Ending Fund Balance		<u>35,320,904</u>	<u>4,523,654</u>	<u>4,523,654</u>	<u>15,725,632</u>	<u>(0)</u>	(100.00)
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 67,334,630</u>	<u>\$ 35,770,904</u>	<u>\$ 35,770,904</u>	<u>\$ 36,720,904</u>	<u>\$ 16,425,632</u>	(54.08)

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

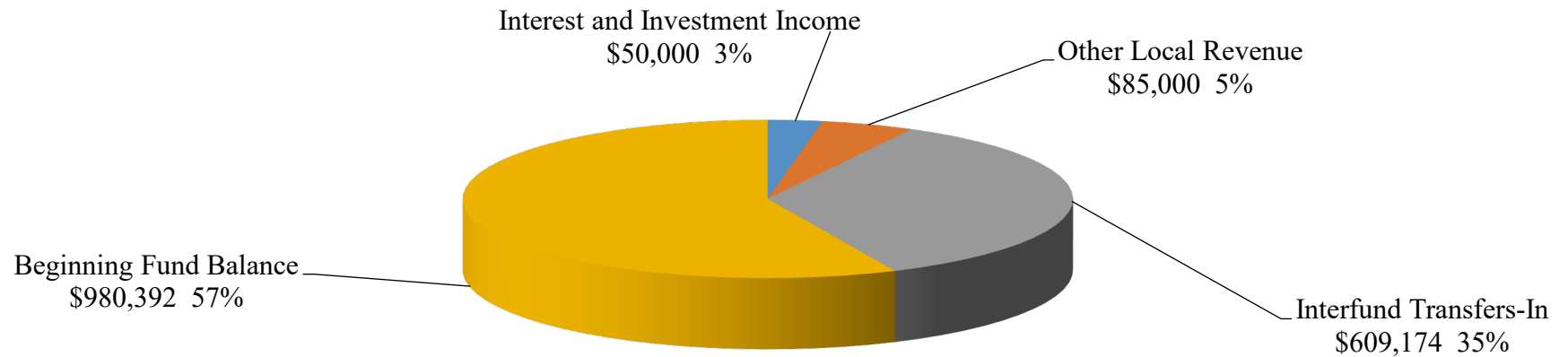
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025
SELF-INSURANCE FUND 61

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

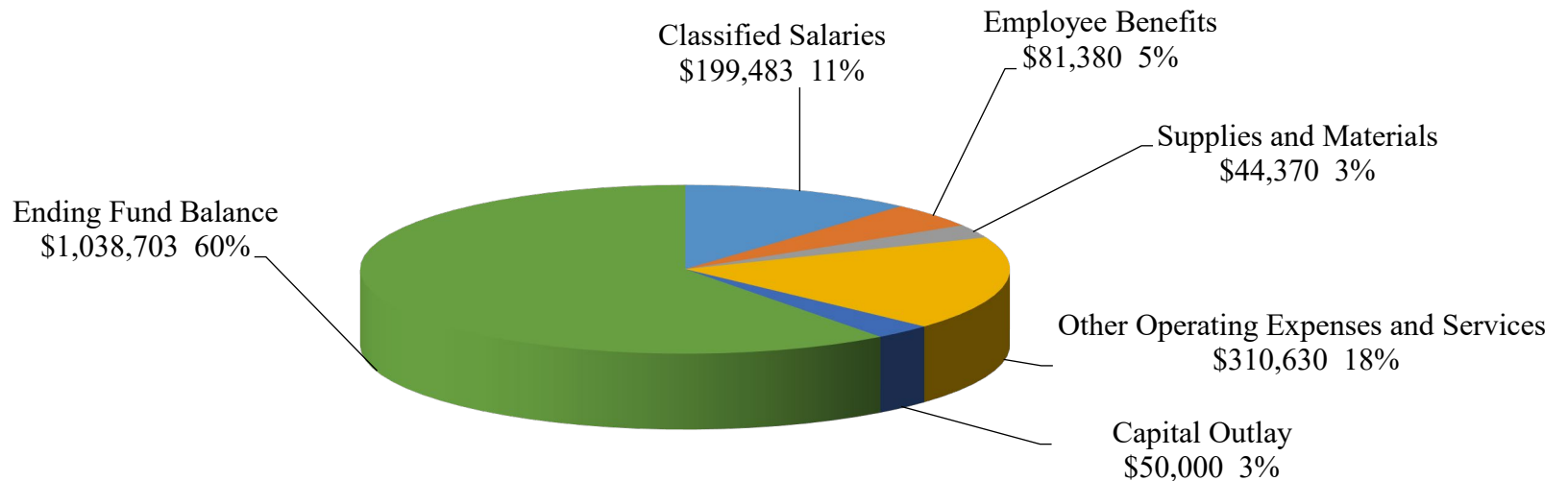
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Self-Insurance Fund 61 Revenues and Beginning Fund Balance: \$1,724,566



Self-Insurance Fund 61 Expenditures and Ending Fund Balance: \$1,724,566



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025
Self-Insurance Fund 61

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8800	Local Revenues						
8860	Interest and Investment	\$ 34,277	\$ 20,000	\$ 20,000	\$ 62,393	\$ 50,000	150.00
8890	Other Local	343,470 *	60,000	60,000	85,000	85,000	41.67
	Total Local Revenues	<u>377,747</u>	<u>80,000</u>	<u>80,000</u>	<u>147,393</u>	<u>135,000</u>	68.75
8900	Interfund Transfers - In	580,772	577,148	577,148	588,527	609,174	5.55
	Total Revenues and Other Financing Sources	<u>958,519</u>	<u>657,148</u>	<u>657,148</u>	<u>735,920</u>	<u>744,174</u>	13.24
Beginning Fund Balance		<u>813,058</u>	<u>926,662</u>	<u>926,662</u>	<u>926,662</u>	<u>980,392</u>	5.80
Total Revenues, Other Financing Services, and Beginning Fund Balance		<u>\$ 1,771,577</u>	<u>\$ 1,583,810</u>	<u>\$ 1,583,810</u>	<u>\$ 1,662,582</u>	<u>\$ 1,724,566</u>	8.89

Note: *FY 2022-2023 Cash Balance from Riverside Schools Risk Management Authority (RSRMA) posted as Cash with Fiscal Agent

		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Expenditures	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
1000	Academic Salaries	\$ -	\$ -	\$ -	\$ 29,223	\$ -	-
2000	Classified Salaries	230,946	266,888	266,888	204,976	199,483	(25.26)
3000	Employee Benefits	92,859	113,241	113,241	73,849	81,380	(28.14)
4000	Supplies and Materials	5,082	44,370	41,981	340	44,370	-
5000	Other Operating Expenses and Services	488,237	310,630	313,019	336,720	310,630	-
6000	Capital Outlay	27,791	50,000	50,000	37,082	50,000	-
	Total Expenditures	<u>844,915</u>	<u>785,129</u>	<u>785,129</u>	<u>682,190</u>	<u>685,863</u>	(12.64)
Ending Fund Balance		<u>926,662</u>	<u>798,681</u>	<u>798,681</u>	<u>980,392</u>	<u>1,038,703</u>	30.05
Total Expenditures and Ending Fund Balance		<u>\$ 1,771,577</u>	<u>\$ 1,583,810</u>	<u>\$ 1,583,810</u>	<u>\$ 1,662,582</u>	<u>\$ 1,724,566</u>	8.89

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

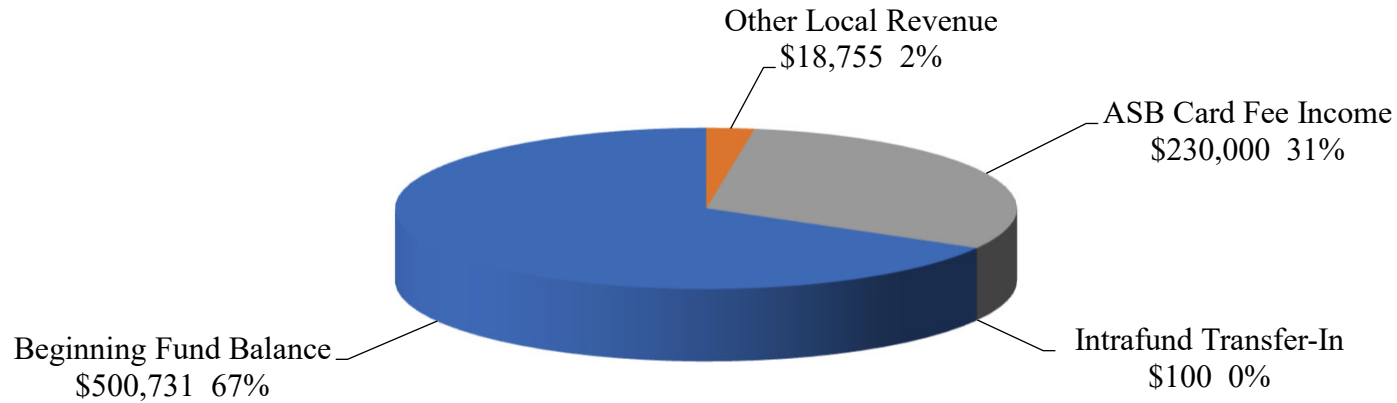
The Student Government Association Fund is a trust fund designated to account for the funds held in trust by the District for student body organizations established pursuant to Education Code Section 76060. This Fund is used for raising and expending money to promote the general welfare, morale, and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

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

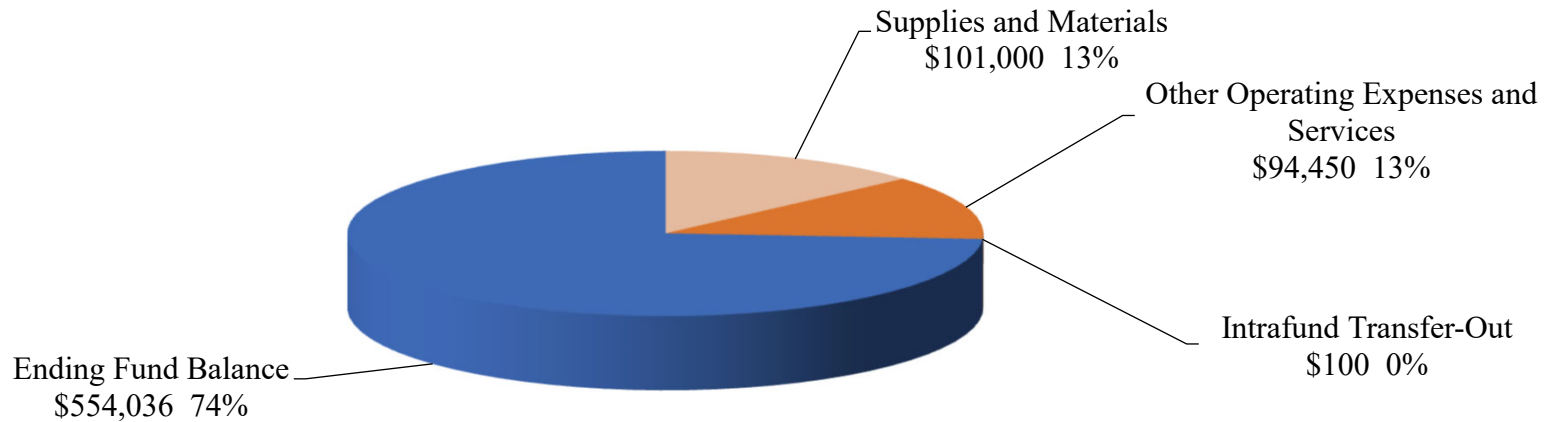
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Student Government Association Fund 71 Revenues and Beginning Fund Balance: \$749,586



Student Government Association Fund 71 Expenditures and Ending Fund Balance: \$749,586



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Student Government Association Fund 71

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8800	Local Revenues						
	8821 Donations	\$ 76	\$ 100	\$ -	\$ -	\$ -	(100.00)
	8832 Commissions	1,547	2,000	452	329	500	(75.00)
	8841 Ticket Sales	4,666	5,000	5,698	5,698	6,000	20.00
	8842 Advertising Sales	-	100	-	-	100	-
	8849 Miscellaneous Sales	-	100	100	-	100	-
	8857 Membership Fee	9,000	9,100	10,050	10,050	12,000	31.87
	8861 Interest	47	50	50	45	55	10.00
	8887 ASB Card Fee	202,213	203,000	204,600	219,406	230,000	13.30
	Total Local Revenues	217,549	219,450	220,950	235,528	248,755	13.35
8900	Other Financing Sources						
	8980 Intrafund Transfers-In	-	1,600	100	100	100	(93.75)
	Total Other Financing Sources	-	1,600	100	100	100	(93.75)
	Total Revenues and Other Financing Sources	217,549	221,050	221,050	235,628	248,855	12.58
	Beginning Fund Balance	314,761	426,460	426,460	426,460	500,731	17.42
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 532,310	\$ 647,510	\$ 647,510	\$ 662,088	\$ 749,586	15.76

		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Expenditures	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
4000	Supplies and Materials	\$ 63,205	\$ 67,622	\$ 68,627	\$ 78,988	\$ 101,000	49.36
5000	Other Operating Expenses and Services	42,645	62,000	62,495	82,269	94,450	52.34
7000	Other Outgo						
	7301 Intrafund Transfers-Out	-	1,600	100	100	100	(93.75)
	Total Expenditures	105,850	131,222	131,222	161,357	195,550	49.02
	Ending Fund Balance	426,460	516,288	516,288	500,731	554,036	7.31
	Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 532,310	\$ 647,510	\$ 647,510	\$ 662,088	\$ 749,586	15.76

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

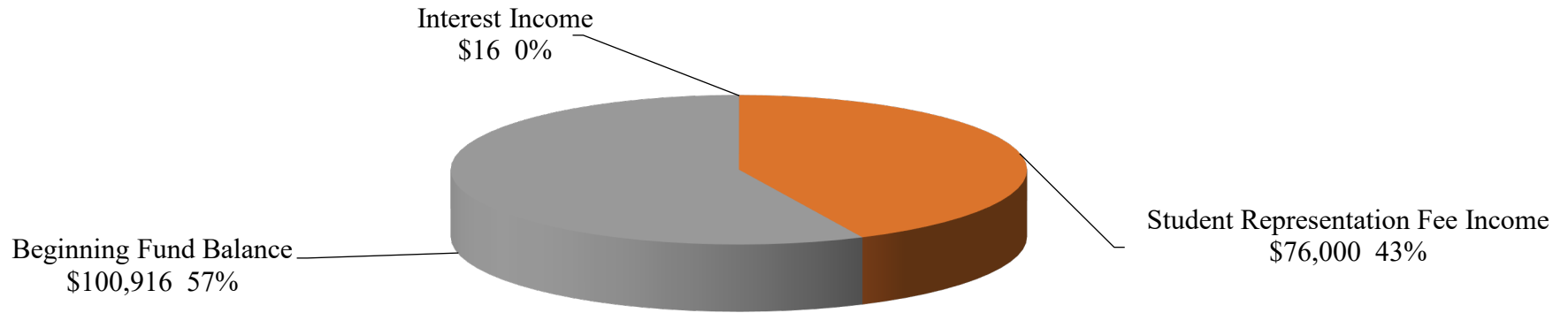
The Student Representation Fee Fund is a trust fund designated to account for funds collected pursuant to Education Code Section 76060.5 that provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The fee is to be expended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

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

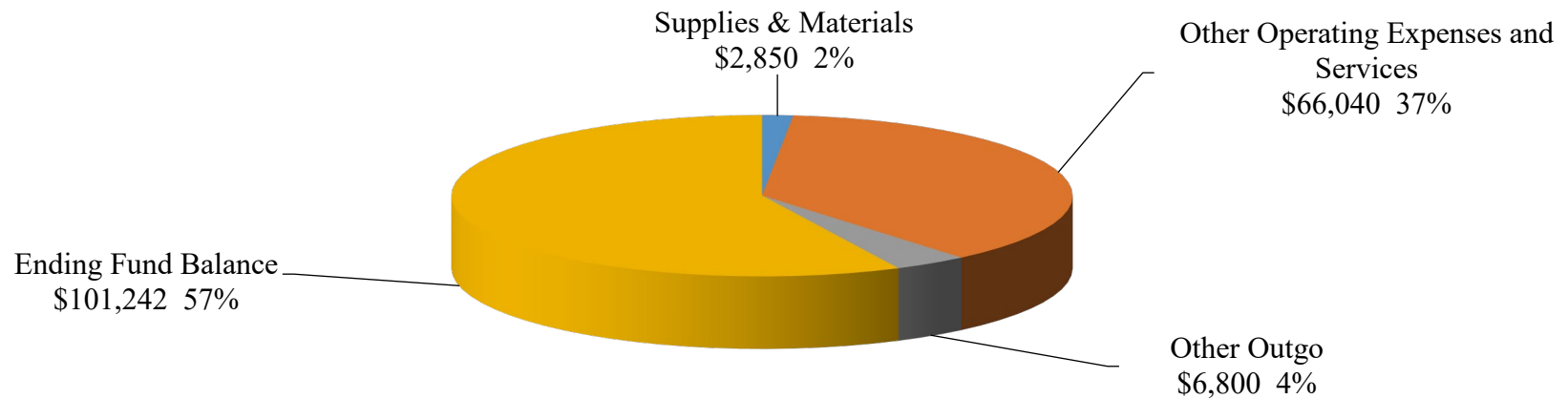
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Student Representation Fee Fund 72 Revenues and Beginning Fund Balance: \$176,932



Student Representation Fee Fund 72 Expenditures and Ending Fund Balance: \$176,932



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025
Student Representation Fee Fund 72

		2022-2023 Actual Revenues	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Revenues	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8860	Interest Income	\$ 13	\$ 16	\$ 14	\$ 14	\$ 16	-
8884	Student Representation Fee	71,170	73,000	73,002	75,000	76,000	4.11
	Total Local Revenues	71,183	73,016	73,016	75,014	76,016	4.11
Beginning Fund Balance		96,975	97,084	97,084	97,084	100,916	3.95
Total Revenues and Beginning Fund Balance		\$ 168,158	\$ 170,100	\$ 170,100	\$ 172,098	\$ 176,932	4.02
		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Expenditures	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
4000	Supplies and Materials	\$ -	\$ -	\$ 2,900	\$ 2,803	\$ 2,850	100.00
5000	Other Operating Expenses and Services	64,259	66,195	63,295	61,564	66,040	(0.23)
7000	Other Outgo						
7510	Student Financial Scholarship Expense	6,815	6,815	6,815	6,815	6,800	(0.22)
	Total Expenditures	71,074	73,010	73,010	71,182	75,690	3.67
Ending Fund Balance		97,084	97,090	97,090	100,916	101,242	4.28
Total Expenditures and Ending Fund Balance		\$ 168,158	\$ 170,100	\$ 170,100	\$ 172,098	\$ 176,932	4.02

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

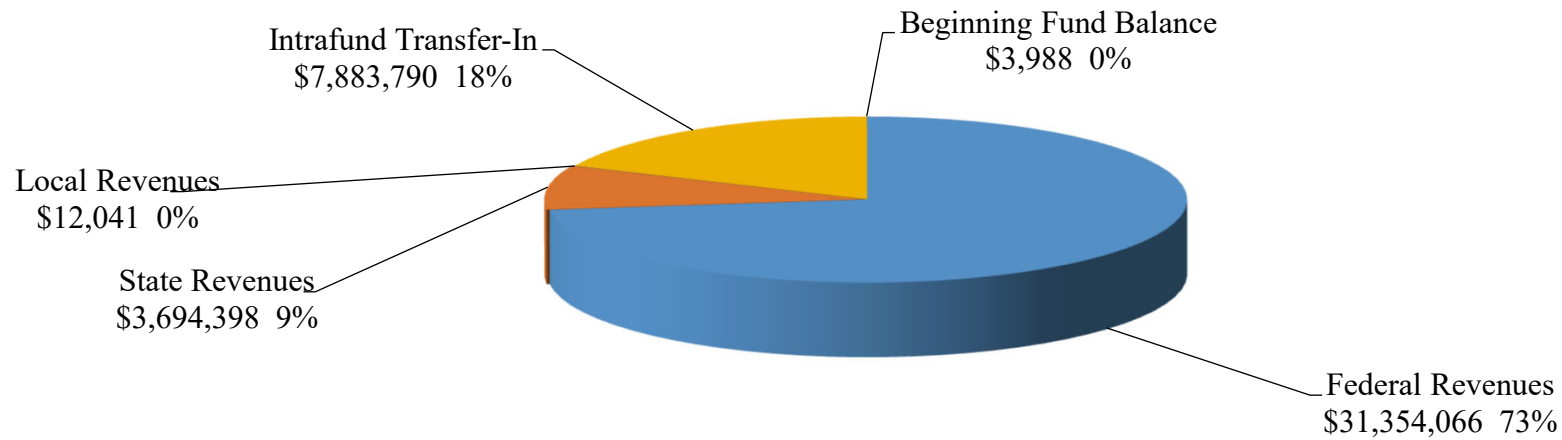
The Student Financial Aid Fund is a trust fund used to account for the deposit and direct payment of government-funded student financial aid, including grants or other funds intended for similar purposes, and the required district matching share of payments to students.

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

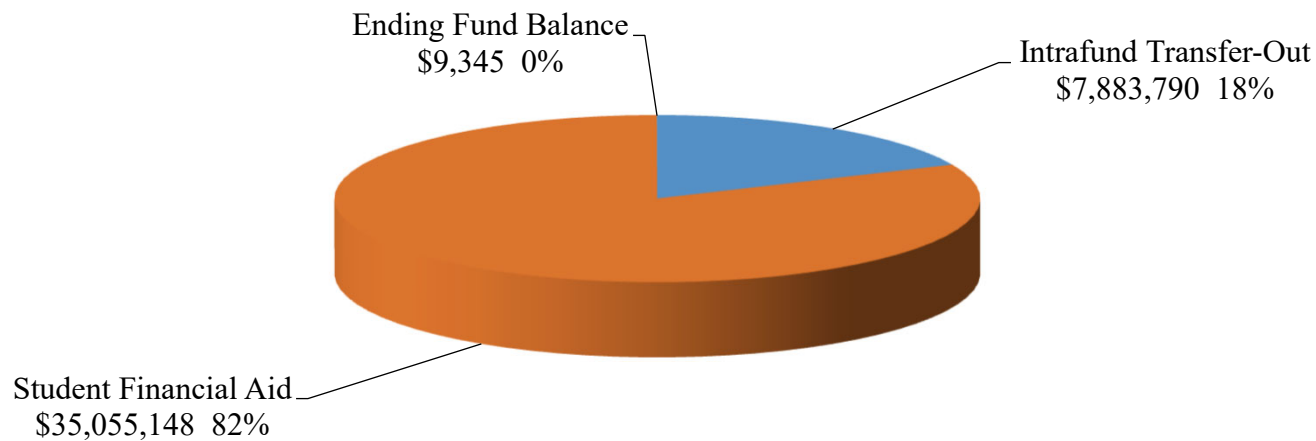
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Student Financial Aid Fund 74 Revenues and Beginning Fund Balance: \$42,948,283



Student Financial Aid Fund 74 Expenditures and Ending Fund Balance: \$42,948,283



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Student Financial Aid Fund 74

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
		Actual	Adopted	Revised	Projected	Tentative	Budget Change
<u>Revenues by Source</u>		Revenues	Budget	Budget	Revenues	Budget	Adopt/Tent
8100	Federal Revenues						
8151	PELL Grant	\$ 23,331,424	\$ 24,000,000	\$ 24,000,000	\$ 28,217,060	\$ 28,781,401	19.92
8151	Direct Subsidized Loan	391,036	475,000	475,000	798,021	813,981	71.36
8151	Direct Unsubsidized Laon	418,033	490,000	490,000	746,874	761,811	55.47
8152	FSEOG	720,650	940,000	940,000	783,467	783,467	-16.65
8154	CH31 Veterans Admin	20,940	21,359	21,359	35,271	35,976	68.43
8159	GI Bill Chapter 33 Veterans Program	116,307	118,633	118,633	173,951	177,430	49.56
	Total Federal Revenues	24,998,390	26,044,992	26,044,992	30,754,644	31,354,066	20.38
8600	State Revenues						
8622	CHAFEE	2,500	2,500	2,500	103,333	105,400	>200
8640	CAL Grant A	173,250	200,000	200,000	192,750	196,605	-1.70
8640	CAL Grant B	2,724,055	2,800,000	2,800,000	3,201,869	3,375,906	20.57
8641	CAL Grant C	19,076	25,000	25,000	6,735	6,870	-72.52
8642	State Rehab	5,775	7,000	7,000	9,428	9,617	37.39
	Total State Revenues	2,924,656	3,034,500	3,034,500	3,514,115	3,694,398	21.75
8800	Local Revenues						
8861	Interest	83	83	83	41	41	-50.60
8890	Other Local	(189)	25,000	25,000	(346,958)	12,000	<-200
	Total Local Revenues	(106)	25,083	25,083	(346,917)	12,041	<-200
8900	Intrafund Transfers-In	6,718,259	6,852,624	6,852,624	7,729,206	7,883,790	15.05
	Total Revenues	34,641,199	35,957,199	35,957,199	41,651,048	42,944,295	19.43
	Beginning Fund Balance	1,803,337	350,905	350,905	350,905	3,988	-98.86
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 36,444,536	\$ 36,308,104	\$ 36,308,104	\$ 42,001,953	\$ 42,948,283	18.29
		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
		Actual	Adopted	Revised	Projected	Tentative	Budget Change
<u>Expenditures by Object</u>		Expenditures	Budget	Budget	Expenditures	Budget	Adopt/Tent
5000	Bad Debt	\$ (3,931)	\$ -	\$ -	\$ -	\$ -	0.00
7300	Intrafund Transfers-Out	6,718,259	6,852,624	6,852,624	7,729,206	7,883,790	15.05
7500	Student Financial Aid						
7520	Student Financial Grant	29,447,118	29,200,000	29,200,000	34,438,380	35,127,148	20.30
7599	Prior Year Adjustments	(67,815)	(69,000)	(69,000)	(169,621)	(72,000)	4.35
	Total Student Financial Aid	29,379,303	29,131,000	29,131,000	34,268,759	35,055,148	20.34
	Total Expenditures	36,093,631	35,983,624	35,983,624	41,997,965	42,938,938	19.33
	Total Ending Fund Balance	350,905	324,480	324,480	3,988	9,345	-97.12
	Total Expenditures and Ending Fund Balance	\$ 36,444,536	\$ 36,308,104	\$ 36,308,104	\$ 42,001,953	\$ 42,948,283	18.29

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

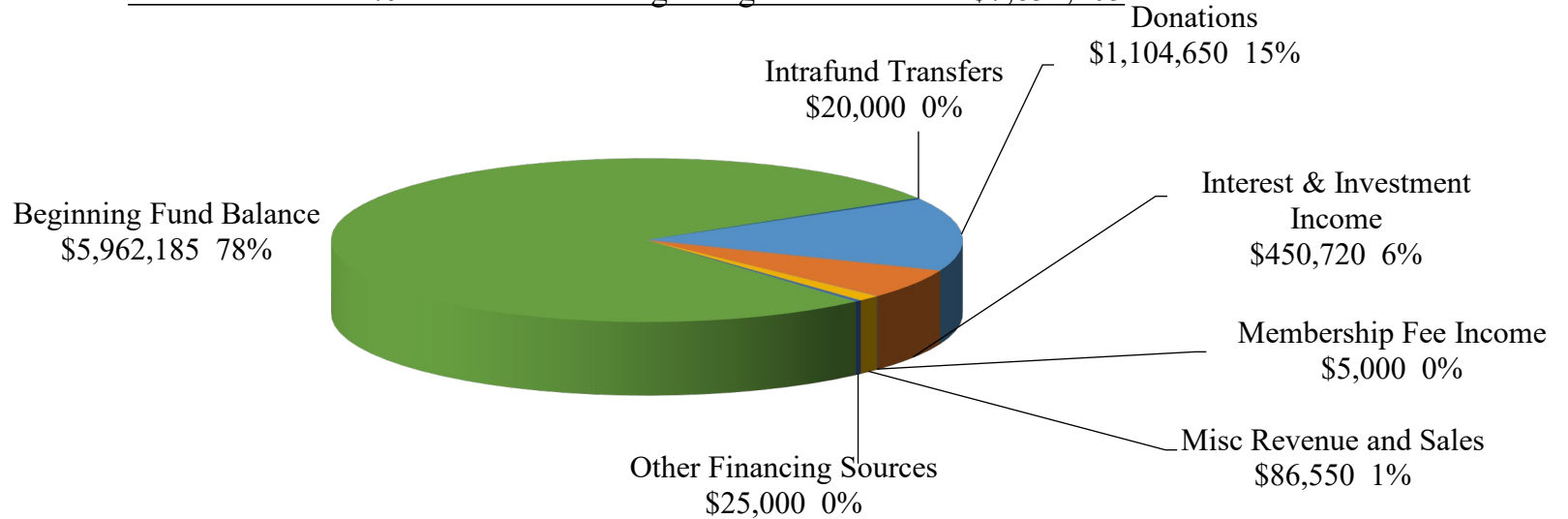
The Foundation Fund is an agency fund that is used to account for the activities of organizations known as “foundations”. The Foundation Fund provides support to students, district programs, and facilities in the form of scholarships, special funding for equipment, and other program needs.

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

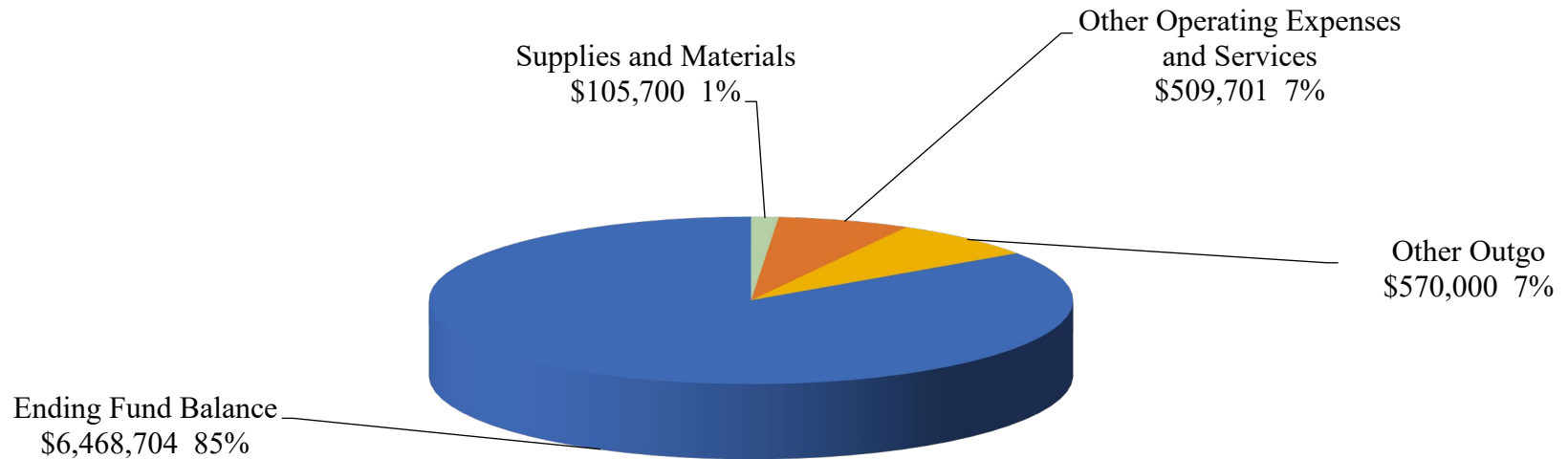
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Foundation Fund 79 Revenues and Beginning Fund Balance: \$7,654,105



Foundation Fund 79 Expenditures and Ending Fund Balance: \$7,654,105



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

		2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	%
		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	\$ 354,465	\$ 365,099	\$ 365,099	\$ 4,500	\$ 4,650	(98.73)
	8821 Donations	1,067,318	1,200,000	1,200,000	1,084,831	1,100,000	(8.33)
	8827 Other Income	22,903	25,000	25,000	(14,995)	25,000	-
	8828 Sponsorship	-	-	-	450	500	100.00
	8832 Commissions Revenue	68	70	70	-	50	(28.57)
	8841 Ticket Sales	27,367	32,000	52,000	47,206	50,000	56.25
	8842 Advertising Sales	6,535	7,000	7,000	3,735	5,000	(28.57)
	8845 Concession Sales	310	310	310	1,949	2,000	> 200
	8848 Fee Revenue	(203)	100	100	-	-	(100.00)
	8849 Miscellaneous Sales	-	1,000	1,000	-	500	(50.00)
	8856 Entry Fee Income	7,856	10,000	10,000	8,335	8,500	(15.00)
	8857 Membership Fee	4,088	15,000	15,000	4,000	5,000	(66.67)
	8859 Annual Management Fees	18,419	20,000	20,000	20,000	20,000	-
	8861 Interest	181	200	200	198	220	10.00
	8862 Investment Interest	78,009	80,000	70,000	82,115	90,000	12.50
	8864 Investment Gains/Losses	275,036	100,000	288,301	360,000	360,500	260.50
	Total Local Revenues	<u>1,862,352</u>	<u>1,855,779</u>	<u>2,054,080</u>	<u>1,602,324</u>	<u>1,671,920</u>	(9.91)
8900	Intrafund Transfers - In	228,725	250,800	52,499	110,102	20,000	
	Total Revenues and Other Financing Sources	<u>2,091,077</u>	<u>2,106,579</u>	<u>2,106,579</u>	<u>1,712,426</u>	<u>1,691,920</u>	(19.68)
	Beginning Fund Balance	<u>4,655,827</u>	<u>5,483,977</u>	<u>5,483,977</u>	<u>5,483,977</u>	<u>5,962,185</u>	8.72
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 6,746,904</u>	<u>\$ 7,590,556</u>	<u>\$ 7,590,556</u>	<u>\$ 7,196,403</u>	<u>\$ 7,654,105</u>	0.84

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

		2022-2023 Actual Expenditures	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Projected Expenditures	2024-2025 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
2000	Classified In Kind Salary Expense	\$ 349,636	\$ 360,125	\$ 360,125	\$ -	\$ -	(100.00)
4000	Supplies and Materials	76,387	87,000	104,935	104,864	105,700	21.49
5000	Other Operating Expenses and Services	426,011	407,250	493,040	492,437	509,701	25.16
6000	Capital Outlay	-	2,000	-	-	-	(100.00)
7000	Other Outgo						
7300	Intrafund Transfers - Out	228,725	250,800	56,599	110,102	20,000	> 200
7510	Student Financial Scholarship	182,168	400,000	492,476	526,815	550,000	37.50
	Total Other Outgo	410,893	650,800	549,075	636,917	570,000	(12.42)
	Total Expenditures	1,262,927	1,507,175	1,507,175	1,234,218	1,185,401	(21.35)
9700	Fund Balance						
9710	With Donor Restrictions	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
9750	Without Donor Restrictions	4,246,053	4,845,457	4,845,457	4,724,261	5,230,780	7.95
	Total Ending Fund Balance	5,483,977	6,083,381	6,083,381	5,962,185	6,468,704	6.33
	Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 6,746,904	\$ 7,590,556	\$ 7,590,556	\$ 7,196,403	\$ 7,654,105	0.84

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025
COST-OF-LIVING ADJUSTMENT

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

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

* CCC COLA is not known until State enacts final budget

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

COMPLIANCE WITH THE FIFTY PERCENT LAW

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

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

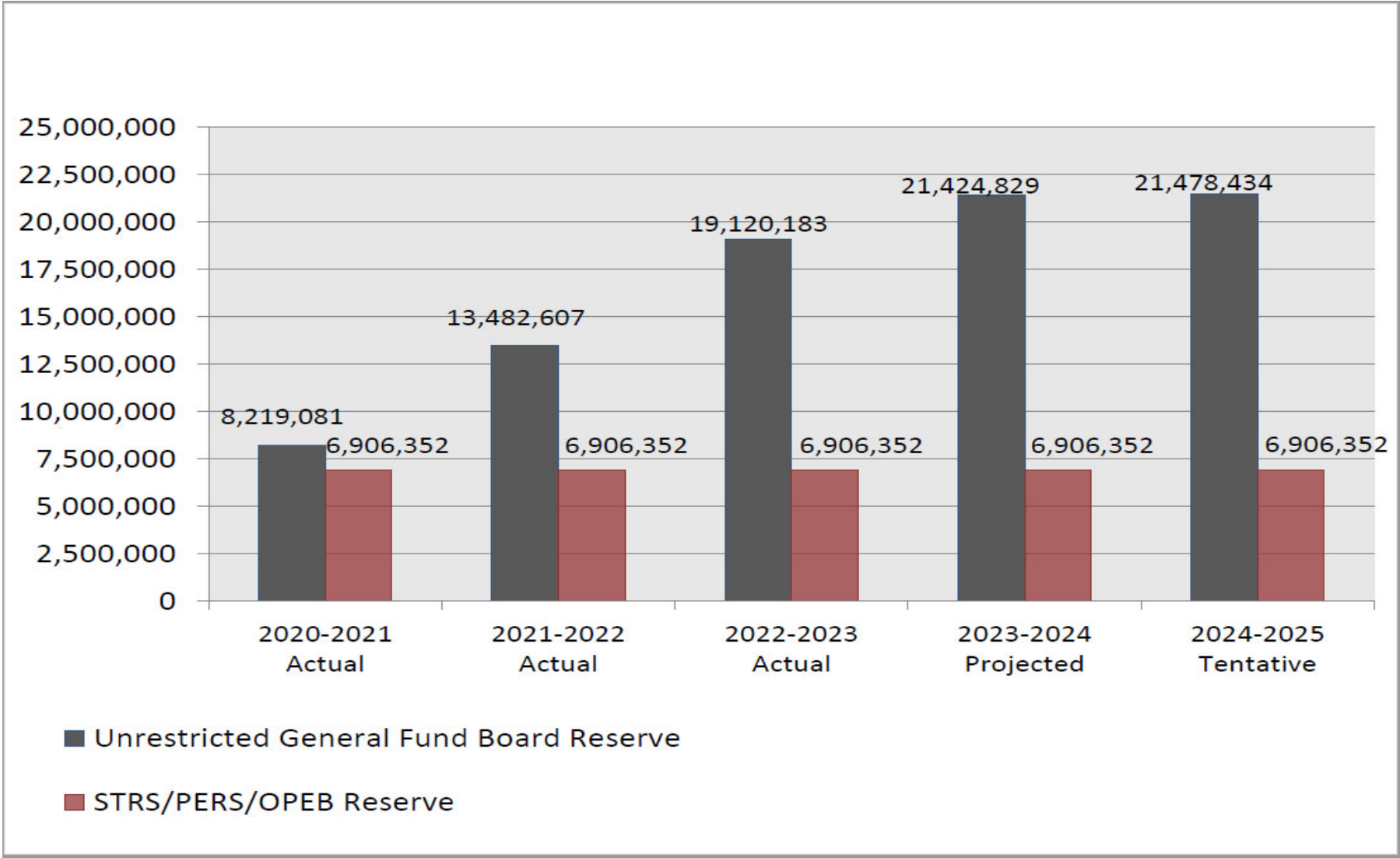
The “Salaries for Classroom Instructors” includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

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

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

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

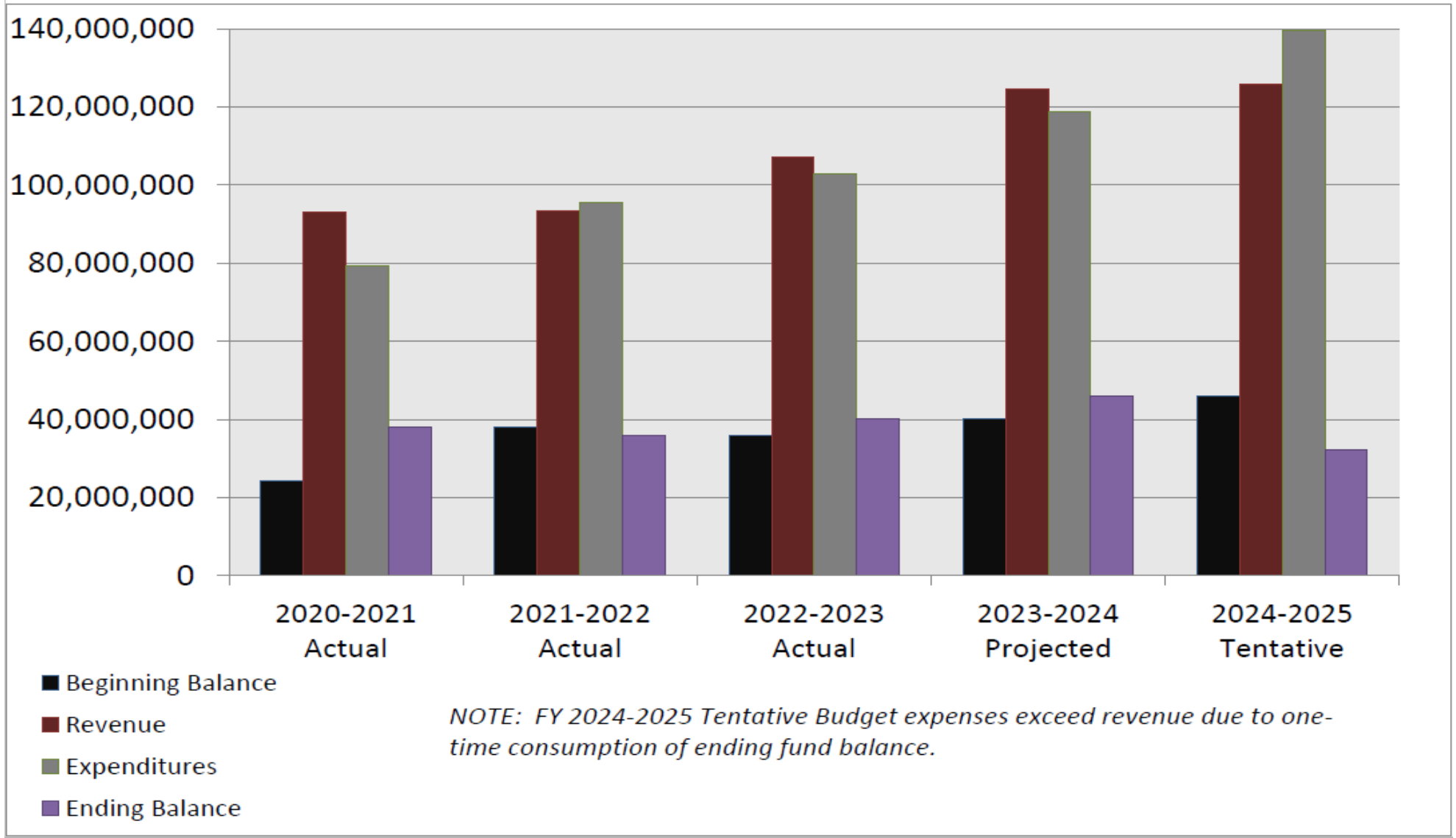
**HISTORICAL DATA
DISTRICT RESERVES**



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

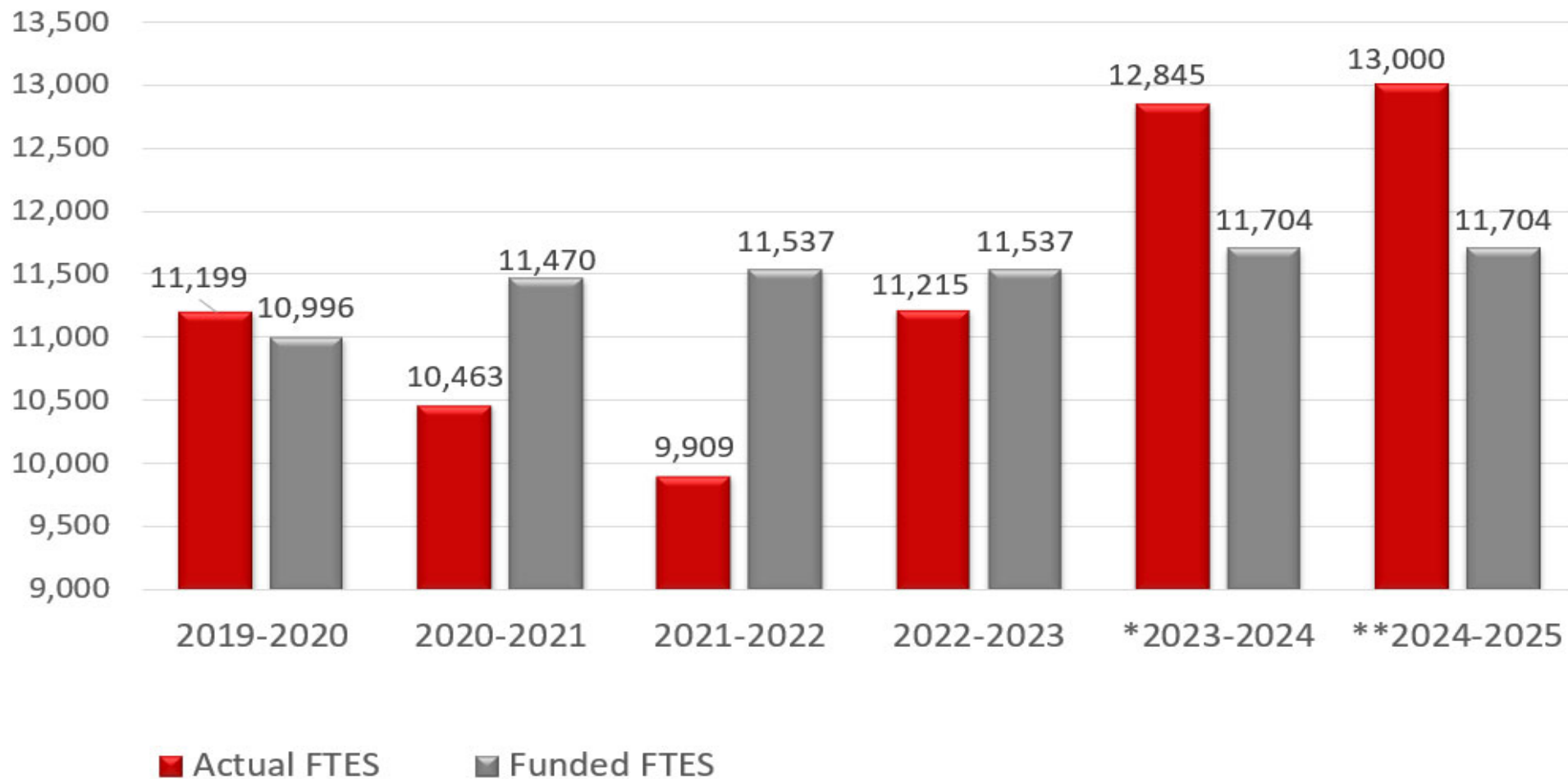
HISTORICAL DATA Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

HISTORICAL DATA CREDIT FTES COMPARISONS



**Based on the Chancellor's Office 2023-24 P1 report released on 2/24*

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Capital Outlay Projects Fund By Project

		2023-2024 Projected	2024-2025 Tentative
<u>BEGINNING FUND BALANCE</u>		\$ 18,692,185	\$ 29,516,203
<u>REVENUES</u>			
1	State Capital Outlay	\$ 13,780,270	\$ -
2	State Scheduled Maintenance and Block Grant	1,201,478	3,100,581
3	Other State Revenues	-	155,000
4	Interest	1,000,000	900,000
5	Redevelopment	1,400,000	1,400,000
6	Capital Outlay Surcharge	145,000	140,000
7	Interfund Transfer In	10,001,519	10,000,000
<u>TOTAL REVENUES</u>		\$ 27,528,267	\$ 15,695,581
<u>TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE</u>		<u>\$ 46,220,452</u>	<u>\$ 45,211,784</u>
<u>EXPENDITURES</u>			
1	District - DSA Contract	\$ -	\$ 5,000
2	District- Housing Feasibility Study	-	155,000
3	District - Facilities Five Year Plan	28,733	30,000
4	District - Facility Improvement Projects MVC	226,936	217,644
5	District - Facility Improvement Projects SJC	112,984	217,644
6	District - Facility Improvement Projects TVC	151,169	217,644
7	District - Facility Improvement Projects SGP	12,995	217,644
8	District - Fleet Replacement	141,714	200,000
9	District - Instruction Support	2,976	30,000
10	District - Misc Bond and Group II Bond Projects	-	3,000,000
11	District - New Employee Furniture and Equipment	3,422	40,000
12	District - Parking Lot Improvements	43,883	2,000,000
13	District - Roof Repair Project	15,240	150,000
14	District - Scheduled Maintenance Special Repair/Block Grant	1,201,478	8,102,100
15	District - Site Security	71,699	50,000
16	District - Student Services Support	-	30,000
17	District - Xerox Lease	612,006	650,000
18	District - Admin Support	-	30,000
19	District - HVAC Controls	-	1,750,000
20	District - HEERF secondary effects & other projects	16,443	541,025
21	District - Parking lot lighting project	-	1,000,000
22	MVC - STEM Building	10,558,015	-
23	MVC - Roof 3000 Building	-	500,000
24	MVC - Secondary Effects Campus wide	-	10,000,000
25	SJC - Secondary Effects Campus wide	257,302	10,156,257
26	SJC - Solar Maintenance	25,000	25,000
27	SJC - STEM Building	3,222,255	-
28	SJC - Roof Printshop	-	200,000
29	TVC - Access Control	-	300,000
30	TVC - Tower B	-	1,000,000
<u>TOTAL EXPENDITURES</u>		\$ 16,704,249	\$ 40,814,958
<u>ENDING FUND BALANCE</u>		\$ 29,516,203	\$ 4,396,826
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>		<u>\$ 46,220,452</u>	<u>\$ 45,211,784</u>

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

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

Bond Fund By Project

		2023-2024 Projected	Cumulative To Date Through 06/30/2024	2024-2025 Tentative
BEGINNING FUND BALANCE		\$ 35,320,904	\$ -	\$ 15,725,632
REVENUES				
1. Bond Funds - Series A		\$ -	\$ 70,000,000	\$ -
2. Bond Funds - Series B		-	120,000,000	-
3. Bond Funds - Series C		-	105,414,750	-
4. Interest		1,400,000	7,543,837	700,000
TOTAL REVENUES AND BEGINNING FUND BALANCE		\$ 36,720,904	\$ 302,958,587	\$ 16,425,632
EXPENDITURES				
1. District - Building Security Access Control	(Series A)	-	41,750	-
2. District - Classroom Phones	(Series A)	-	75,090	-
3. District - EIR/CEQA	(Series A)	-	1,221,742	-
4. District - Fiber Re-Capitalization (Technology)	(Series A)	-	447,733	-
5. District - Infrastructure Master Plan	(Series A)	-	416,363	-
6. District - Lease Revenue Bond (LRB)	(Series A)	-	12,488,443	-
7. District - Miscellaneous Planning and Bond Management Expenses	(Series A)	-	426,805	-
8. District - Network and Control Switches Upgrades	(Series A)	-	986,523	-
9. District - Planning	(Series A)	-	1,189,867	-
10. District - Shade Structure Projects	(Series A)	-	1,608,512	-
11. District - Signage and Wayfinding	(Series A)	-	35,280	-
12. District - Video Conferencing Upgrades	(Series A)	-	32,697	-
13. District - Wireless Deployment	(Series A)	-	1,014,854	-
14. MVC - Building 300 Renovation	(Series A)	-	100,613	-
15. MVC - Building 3000 Rehabilitation/Fiber Installation	(Series A)	-	3,518,567	-
16. MVC - Building 700 Renovation	(Series A)	-	4,297,806	-
17. MVC - Emergency Generator	(Series A)	-	95,468	-
18. MVC - Science Labs and Classroom Modular Swing Space	(Series A)	-	4,796,130	-
19. SGP - New Center Template	(Series A)	-	6,770	-
20. SGP - Science Labs and Classroom Modular Swing Space	(Series A)	-	336,180	-
21. SJC - Athletics Facilities Renovation	(Series A)	-	12,210,227	-
22. SJC - CDEC Security Enhancements	(Series A)	-	624,801	-
23. SJC - Emergency Generator	(Series A)	-	390,252	-
24. SJC - Parking Lot Expansion	(Series A)	-	1,350	-
25. SJC - Science Labs and Classroom Modular Swing Space	(Series A)	-	1,048,931	-
26. SJC - Secondary Effects	(Series A)	-	236,750	-
27. SJC - Solar Photovoltaic System	(Series A)	-	2,846,621	-
28. TVC - MSJC Temecula	(Series A)	-	20,000,000	-
29. Wildomar - New Center Template	(Series A)	-	385,411	-
30. TVC - MSJC Temecula	(Series B)	-	36,519,855	-
31. District - Cost of Issuance	(Series B)	-	767,015	-
32. District - Miscellaneous Planning and Bond Management Expenses	(Series B)	-	4,200	-
33. MVC - Building 700 Renovation	(Series B)	-	508,200	-
34. MVC - Marquee	(Series B)	-	32,962	-
35. MVC - STEM	(Series B)	-	1,485,895	-
36. MVC - Stadium	(Series B)	-	10,267,685	-
37. MVC - Underground Utility Relocation	(Series B)	-	194,922	-
38. SJC - Infrastructure Projects	(Series B)	-	275,891	-
39. SJC - Marquee	(Series B)	-	300,075	-
40. SJC - STEM Building	(Series B)	-	2,744,073	-
41. TVC Renovation - Phase 1 (Building G)	(Series B)	-	64,660,639	-
42. TVC Renovation - Phase 2 (Building F and Central Plant)	(Series B)	-	6,280,395	-
43. District - Cost of Issuance Series C	(Series C)	-	749,750	-
44. District - Miscellaneous Planning and Bond Management Expenses	(Series C)	-	2,794	-
45. District - Signage and Wayfinding	(Series C)	-	-	4,000,000.00
46. MVC - Stadium	(Series C)	3,094,535.00	39,873,334	-
47. MVC - STEM Building	(Series C)	12,718,947.00	24,121,755	1,168,500.00
48. SJC - STEM Building	(Series C)	5,181,790.00	18,515,367	40,000.00
50. TVC Renovation - Phase 2 (Building F and Central Plant)	(Series C)	-	8,715,462	-
51. TVC Renovation - Tower B	(Series C)	-	41,150.00	-
52. MVC - Emergency Generator	(Series C)	-	-	1,500,000.00
53. MVC - Path of Travel	(Series C)	-	-	1,000,000.00
54. MVC - Photovoltaic (Solar)	(Series C)	-	-	4,358,566.00
55. TVC - Photovoltaic (Solar)	(Series C)	-	-	4,358,566.00
TOTAL EXPENDITURES		\$ 20,995,272	\$ 287,232,955	\$ 16,425,632
ENDING FUND BALANCE		\$ 15,725,632	\$ 15,725,632	\$ 0
TOTAL EXPENDITURES AND ENDING FUND BALANCE		\$ 36,720,904	\$ 302,958,587	\$ 16,425,632

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2024-2025

Unrestricted General Fund Budget Allocation Model

	Ongoing	One-Time	Combined
Unrestricted Revenues & Beginning Fund Balance			
Unaudited Beginning Balance	\$ -	\$ 46,469,778	\$ 46,469,778
FY 2024-2025 Projected Revenue			
Apportionment Entitlement	111,149,868	6,022,668	117,172,537
Less 3% Apportionment Deficit Factor	(3,334,496)	(180,680)	(3,515,176)
Other Revenue	12,686,372	-	12,686,372
	<u>120,501,744</u>	<u>5,841,988</u>	<u>126,343,732</u>
Less BOT Required Intrafund Transfer			
17% of Projected Revenue	(21,478,434)	-	(21,478,434)
BOT Required Reserve Unaudited Beginning Balance	21,424,829	-	21,424,829
	<u>(53,605)</u>	<u>-</u>	<u>(53,605)</u>
Less Other Intrafund Transfers			
Instructional Block Grant	(362,260)	-	(362,260)
	<u>(362,260)</u>	<u>-</u>	<u>(362,260)</u>
Total Unrestricted Revenues & Beginning Fund Balance	<u>\$ 120,085,879</u>	<u>\$ 52,311,766</u>	<u>\$ 172,397,645</u>
Unrestricted Expenditures & Ending Fund Balance			
Expenditure Budget			
PY Base Expenditure Budget (FY 2023-2024)	\$ 111,618,905	\$ 1,208,723	\$ 112,827,628
FY 2024-2025 Budget Adjustments	8,381,974	7,714,178	16,096,152
	<u>120,000,879</u>	<u>8,922,901</u>	<u>128,923,780</u>
Interfund Transfers			
Childcare	-	56,261	56,261
Self Insurance	-	609,174	609,174
Capital Outlay	-	10,000,000	10,000,000
	<u>-</u>	<u>10,665,435</u>	<u>10,665,435</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	-	5,841,988	5,841,988
Unrestricted Reserve	-	26,881,442	26,881,442
	<u>-</u>	<u>32,723,430</u>	<u>32,723,430</u>
Total Unrestricted Expenditures & Ending Fund Balance	<u>\$ 120,085,879</u>	<u>\$ 52,311,766</u>	<u>\$ 172,397,645</u>
Unallocated Revenue			
Unrestricted Revenues & Beginning Fund Balance			\$ 172,397,645
Less Unrestricted Expenditures & Ending Fund Balance			(172,397,645)
Total Unallocated Revenue			<u>\$ 0</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2024-2025
Unrestricted General Fund Budget Allocation Model

Expenditure Budget by Division	Ongoing	One-Time	Combined
President			
PY Base Expenditure Budget (FY 2023-2024)	\$ 3,368,279	\$ -	\$ 3,368,279
FY 2024-2025 Budget Adjustments	487,255	-	487,255
FY 2024-2025 Expenditure Budget	3,855,534	-	3,855,534
Instruction			
PY Base Expenditure Budget (FY 2023-2024)	57,495,736	208,723	57,704,459
FY 2024-2025 Budget Adjustments	733,794	(208,723)	525,071
FY 2024-2025 Expenditure Budget	58,229,530	-	58,229,530
Student Services			
PY Base Expenditure Budget (FY 2023-2024)	11,979,768	-	11,979,768
FY 2024-2025 Budget Adjustments	(70,536)	-	(70,536)
FY 2024-2025 Expenditure Budget	11,909,232	-	11,909,232
Business Services			
PY Base Expenditure Budget (FY 2023-2024)	22,500,346	1,000,000	23,500,346
FY 2024-2025 Budget Adjustments	6,539,370	7,922,901	14,462,271
FY 2024-2025 Expenditure Budget	29,039,716	8,922,901	37,962,617
Human Resources			
PY Base Expenditure Budget (FY 2023-2024)	6,980,214	-	6,980,214
FY 2024-2025 Budget Adjustments	382,053	-	382,053
FY 2024-2025 Expenditure Budget	7,362,267	-	7,362,267
Institutional Effectiveness			
PY Base Expenditure Budget (FY 2023-2024)	9,294,562	-	9,294,562
FY 2024-2025 Budget Adjustments	310,038	-	310,038
FY 2024-2025 Expenditure Budget	9,604,600	-	9,604,600
Total FY 2024-2025 Expenditure Budget	\$ 120,000,879	\$ 8,922,901	\$ 128,923,780

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

