



MSJC

Mt. San Jacinto College

Mt. San Jacinto College 2023-2024 Tentative Budget

Board of Trustees

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Mission Statement

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

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

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

Approved by the Board of Trustees on January 19, 2017



**MT. SAN JACINTO COMMUNITY
COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024**

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To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: Tentative Budget 2023-2024
Date: June 8, 2023

On May 12, 2023, Governor Newsom released his May Revision for the FY 2023-2024 budget. Governor Newsom's budget plan contains risks due to the political and economic conditions at the federal and state levels. Among the risks, is the estimated \$42 billion in personal and corporate tax delayed revenue that is expected to balance FY 2022-2023. Although Governor Newsom does not assume a recession, a mild or moderate recession would create additional shortfalls of \$20 billion and \$40 billion respectfully.

The May Revision maintains budget reserves and provides revenue through the actions of borrowing, deferring, and reducing one-time funding to preserve investments in education, affordable housing, healthcare, public safety and other Administration priorities. Due to the decrease in state revenues, Proposition 98 minimum guarantee is reduced by \$3.2 billion over FY 2022-2023 and FY 2023-2024, an increase in property tax of \$967 million offsets for a net reduction of \$3.7 billion from FY 2021-2022. Additionally, the May Revision includes deposits to the Proposition 98 reserve reaching its constitutional cap of \$10.7 billion in FY 2023-2024.

The California Community Colleges (CCC) changes include:

- COLA - 8.22% in the amount of \$678 million applied to the Student Center Funding Formula (SCFF) rates, supported by one-time funding of \$503 million.
- Growth - 0.5% in the amount of \$26.4 million.
- COLA for only some categorical programs - Adult Education, Extended Opportunity Programs and Services (EOPS), Disabled Students Programs and Services (DSPS), Apprenticeship, CalWORKS, Mandated Block Grant, Cooperative Agencies Resources for Education, and childcare tax bailout.
- Flexibility - Spending Flexibility among Student Equity and Achievement Program, Student Financial Aid Administration, and Student mental Health Resources in order to meet CCC roadmap goals.

- Reductions - Deferred Maintenance reduction of \$452 million, COVID 19 Block Grant reduction of \$345 million, Student Success and Completion Grant program reduction of \$50 million, and Student Retention decrease from January budget of \$100 million.

Mt San Jacinto College continues to budget conservatively. The Tentative Operating General Fund Budget reflects the Governor's COLA increase, provides Step and Column employee compensation and health/welfare increases and includes increases to STRS and PERS employer contributions.

The Café and Parking funds remain consistent with enrollment trends and utilize Federal lost revenue funds, as allowed. Categorical budgets are budgeted at 95% of FY 2022-2023 awards.

The construction costs for both STEM buildings, secondary effects, Access Controls, HVAC projects and wayfinding are included in the Tentative budget.

The District will continue to monitor the state budget for future updates and guidelines, bringing any new opportunities, challenges, or issues to our stakeholders.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 154,719,365
11	Board of Trustees Special Reserve Fund	\$ 27,219,643
12	General Fund Restricted	\$ 59,533,239
12	Parking Fund	\$ 898,095
12	Health Center Fund	\$ 1,335,855
12	Instructional Equipment Block Grant Fund	\$ 1,393,075
32	Cafeteria Fund (Auxiliary account)	\$ 3,993,538
33	Child Development Fund	\$ 1,251,852
41	Capital Outlay Projects Fund	\$ 56,767,259
43	Bond Project Fund	\$ 29,489,567
61	Self-Insurance Fund	\$ 1,564,078
71	Student Government Association Fund (Auxiliary account)	\$ 611,583
72	Student Representation Fee Fund (Auxiliary account)	\$ 183,155
74	Student Financial Aid Fund	\$ 33,836,006
79	Foundation Fund (Auxiliary account)	\$ 6,527,464
	TOTAL ALL FUNDS	<u><u>\$ 379,323,774</u></u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
GENERAL FUND UNRESTRICTED

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

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

General Fund

Board of Trustees General Reserve Fund

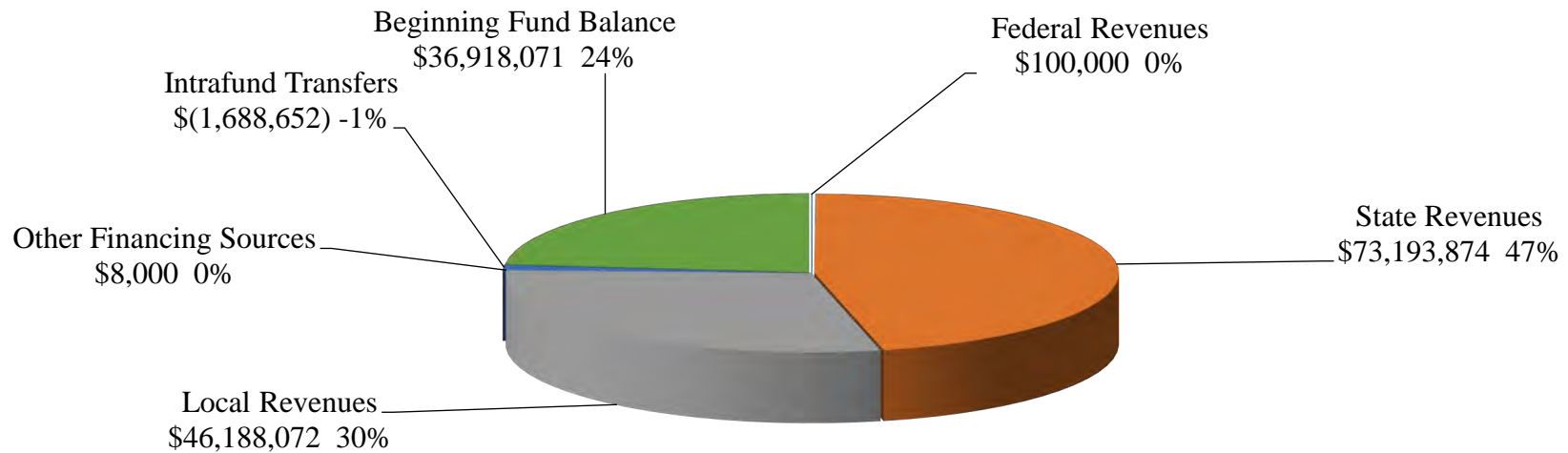
The General Fund is funded through state apportionment, lottery, interest, negotiated training programs, and other miscellaneous fees and revenues. The Board of Trustees Special Reserve Fund is funded through transfers from the General Fund.

The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted 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.

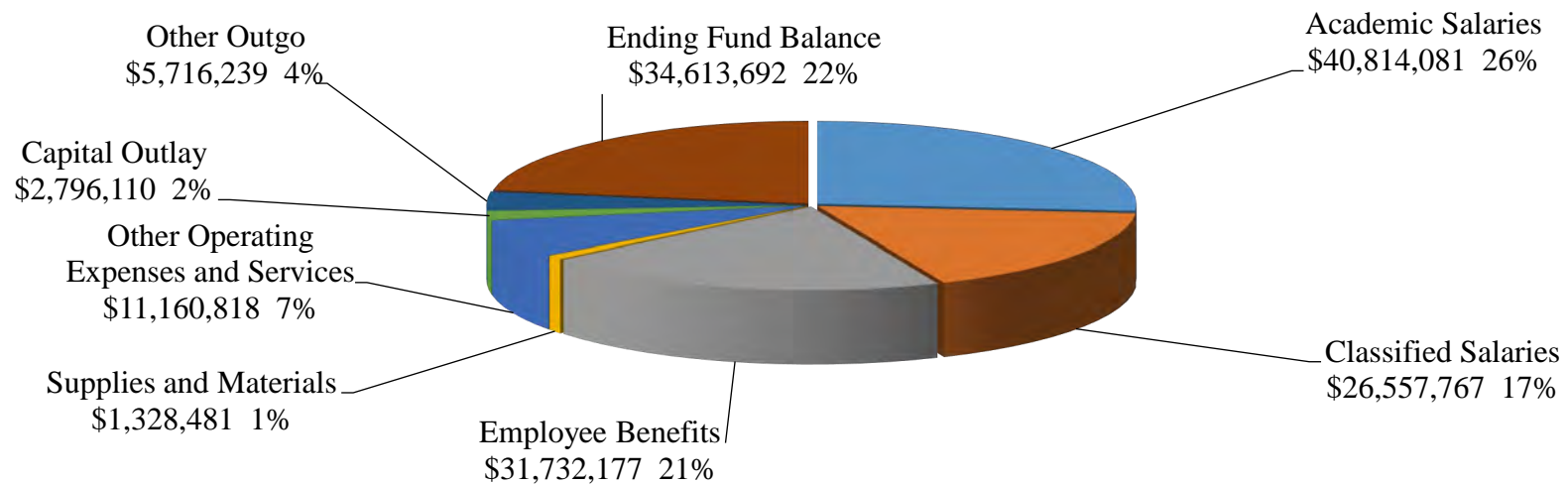
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

General Fund Unrestricted Revenues and Beginning Fund Balance: \$154,719,365



General Fund Unrestricted Expenditures and Ending Fund Balance: \$154,719,365



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

General Fund Unrestricted

		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
<u>Revenues by Source</u>							
8100	Federal Revenues						
8150	Student Financial Aid	\$ 83,359	\$ 86,816	\$ 86,816	\$ 86,816	\$ 86,000	(0.94)
8160	Veterans Education	11,648	14,000	14,000	13,008	14,000	7.63
	Total Federal Revenues	<u>95,007</u>	<u>100,816</u>	<u>100,816</u>	<u>99,824</u>	<u>100,000</u>	0.18
8600	State Revenues						
8611	State General Apportionment*	22,766,316	36,935,248	36,935,248	36,532,860	45,270,701	23.92
8615	Student Enrollment Fee Administration	209,127	200,000	200,000	200,000	200,000	-
8630	Proposition 30*	24,211,270	18,800,269	18,800,269	18,800,269	18,800,269	-
8671	Homeowners' Property Tax Relief*	318,202	317,911	317,911	317,911	317,911	-
8681	State Lottery	2,132,220	2,071,960	2,071,960	2,071,960	2,071,960	-
8685	State Mandated Costs	371,556	371,556	371,556	398,305	371,556	(6.72)
8690	Part Time Faculty Compensation/Other	269,193	274,276	274,276	274,276	274,276	-
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	4,114,201	4,220,522	4,220,522	4,220,522	4,220,522	-
	Total State Revenues	<u>56,058,764</u>	<u>64,858,421</u>	<u>64,858,421</u>	<u>64,482,782</u>	<u>73,193,874</u>	13.51
8800	Local Revenues						
8809	Redevelopment Asset Liquidation	34,755	14,000	14,000	21,969	21,969	-
8811	Tax Allocation, Secured Roll*	35,453,948	35,450,000	35,450,000	35,453,948	35,453,948	-
8812	Tax Allocation, Supplemental Roll*	860,086	860,000	860,000	860,086	860,000	(0.01)
8813	Tax Allocation, Unsecured Roll*	1,697,418	1,697,000	1,697,000	1,697,418	1,697,000	(0.02)
8816	Prior Years' Taxes*	485,188	800,000	800,000	795,846	800,000	0.52
8817	Education Revenue Augmentation Fund*	(3,403,808)	(3,400,000)	(3,400,000)	(3,403,808)	(3,400,000)	(0.11)
8818	Redevelopment Agency Funds*	451,473	450,000	450,000	451,473	450,000	(0.33)
8819	Redevelopment Residual*	2,132,037	2,130,000	2,130,000	2,132,037	2,130,000	(0.10)
8831	Contract Instructional Services	1,587	72,000	72,000	72,000	72,000	-
8848	Box Office Receipts	-	200	200	-	200	100.00
8850	Rents and Leases	44,188	109,400	109,400	200,000	200,000	-
8860	Interest and Investment	(1,122,185)	220,000	220,000	427,713	220,000	(48.56)
8872	Community Service Class Fees	477,018	507,671	507,671	507,671	502,206	(1.08)
8874	Enrollment Fees*	4,413,894	4,635,950	4,635,950	5,323,749	5,323,749	-
8877	Instructional Materials Fees	2,650	5,000	5,000	5,000	5,000	-
8879	Student Records Fees	42,580	42,000	42,000	42,580	42,000	(1.36)
8880	Nonresident Tuition	703,922	1,400,000	1,400,000	1,456,117	1,400,000	(3.85)
8885	Other Student Fees and Charges	54,825	110,000	110,000	127,947	110,000	(14.03)
8890	Other Local	62,461	50,000	50,000	317,000	300,000	(5.36)
	Total Local Revenues	<u>42,392,037</u>	<u>45,153,221</u>	<u>45,153,221</u>	<u>46,488,746</u>	<u>46,188,072</u>	(0.65)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

General Fund Unrestricted

		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
<u>Revenues by Source</u>							
8900	Other Financing Sources						
8912	Sale of Equipment and Supplies	\$ 3,361	\$ 8,000	\$ 8,000	\$ 2,361	\$ 8,000	>200
8999	Intrafund Transfers - In (Out)	(4,994,729)	(4,966,136)	(4,966,136)	(5,662,184)	(1,688,652)	(70.18)
	Total Other Financing Sources	<u>(4,991,368)</u>	<u>(4,958,136)</u>	<u>(4,958,136)</u>	<u>(5,659,823)</u>	<u>(1,680,652)</u>	(70.31)
	Total Revenues	<u>93,554,440</u>	<u>105,154,322</u>	<u>105,154,322</u>	<u>105,411,529</u>	<u>117,801,294</u>	11.75
	Beginning Fund Balance	<u>37,985,341</u>	<u>35,952,502</u>	<u>35,952,502</u>	<u>35,952,502</u>	<u>36,918,071</u>	2.69
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 131,539,781</u>	<u>\$ 141,106,824</u>	<u>\$ 141,106,824</u>	<u>\$ 141,364,031</u>	<u>\$ 154,719,365</u>	9.45

Note: Revenue limit for FY 2023-2024 Tentative Budget = \$107,619,072. *Accounts used for the revenue limit calculation.
Negative Interest and Investment Revenue due to GASB 31: 2021-22 fair market adjustment of (1.93)%

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
General Fund Unrestricted

Expenditures by Object		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
1000	Academic Salaries						
1100	Instructional Salaries, Regular/Contract	\$ 13,857,644	\$ 19,353,928	\$ 19,353,928	\$ 18,069,903	\$ 21,791,816	20.60
1200	Non Instructional Salaries, Regular/Contract	6,630,540	5,690,156	5,690,156	5,723,762	6,632,876	15.88
1300	Instructional Salaries, Other	10,140,130	12,503,483	12,504,007	11,723,545	11,513,327	(1.79)
1400	Non Instructional Salaries, Other	1,238,552	1,417,552	1,437,652	1,144,716	876,062	(23.47)
	Total Academic Salaries	<u>31,866,866</u>	<u>38,965,119</u>	<u>38,985,743</u>	<u>36,661,926</u>	<u>40,814,081</u>	11.33
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	16,245,549	20,486,449	20,486,449	17,939,249	22,603,340	26.00
2200	Instructional Aides, Regular	1,858,584	2,286,271	2,286,271	2,260,810	2,523,403	11.61
2300	Non Instructional Salaries, Other	1,605,910	2,894,597	2,897,703	1,454,484	691,405	(52.46)
2400	Instructional Aides, Other	419,944	975,367	975,367	440,178	739,619	68.03
	Total Classified Salaries	<u>20,129,987</u>	<u>26,642,684</u>	<u>26,645,790</u>	<u>22,094,721</u>	<u>26,557,767</u>	20.20
3000	Employee Benefits						
3100	State Teachers' Retirement System Fund	8,564,748	7,269,743	7,273,683	5,870,790	7,530,407	28.27
3200	Public Employees' Retirement System Fund	4,393,856	6,629,325	6,629,324	5,586,345	7,046,836	26.14
3300	Old Age, Survivors, Disability	2,042,330	2,580,111	2,580,823	2,268,960	2,584,705	13.92
3400	Health and Welfare	6,438,240	8,044,998	8,044,997	6,468,968	8,066,640	24.70
3500	State Unemployment Insurance	245,345	326,041	326,187	279,414	33,478	(88.02)
3600	Workers' Compensation Insurance	723,608	895,782	896,113	801,072	919,883	14.83
3900	Other	1,015,175	5,548,364	5,548,364	5,266,999	5,550,228	5.38
	Total Employee Benefits	<u>23,423,302</u>	<u>31,294,364</u>	<u>31,299,491</u>	<u>26,542,548</u>	<u>31,732,177</u>	19.55
4000	Supplies and Materials						
4100	Textbooks	713	5,306	5,306	2,298	3,906	69.97
4200	Books	4,732	23,899	25,851	20,726	15,391	(25.74)
4300	Instructional	48,665	150,279	215,590	262,480	129,058	(50.83)
4500	Non Instructional	686,334	1,126,051	1,075,495	861,584	1,130,491	31.21
4600	Transportation	42,344	40,813	40,869	51,299	45,835	(10.65)
4700	Food Services	-	3,800	3,273	144	3,800	>200
	Total Supplies and Materials	<u>782,788</u>	<u>1,350,148</u>	<u>1,366,384</u>	<u>1,198,531</u>	<u>1,328,481</u>	10.84

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

General Fund Unrestricted

<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
5000	Other Operating Expenses and Services						
5003	Printing	\$ 10,684	\$ 16,053	\$ 22,468	\$ 11,686	\$ 14,765	26.35
5045	Postage	50,159	227,982	239,218	135,855	206,693	52.14
5100	Consultants	1,960,769	1,765,752	1,785,921	2,277,232	2,318,697	1.82
5200	Conferences	268,334	633,869	595,048	338,311	674,753	99.45
5300	Memberships and Dues	152,469	192,885	186,936	175,938	194,723	10.68
5400	Insurance	775,797	979,731	979,731	980,983	1,017,386	3.71
5500	Utilities	2,564,521	2,953,289	2,959,342	3,574,810	2,948,164	(17.53)
5600	Rents, Leases, and Maintenance	1,504,820	2,006,034	2,127,848	2,430,269	2,574,018	5.91
5700	Legal, Elections, and Audit	529,680	1,107,383	1,143,535	564,063	659,883	16.99
5800	Other	(1,541,349)	307,286	215,491	273,801	551,736	101.51
	Total Other Operating Expenses and Services	6,275,884	10,190,264	10,255,538	10,762,948	11,160,818	3.70
6000	Capital Outlay						
6100	Sites and Site Improvements	234,285	2,012,592	2,009,972	12,204	12,592	3.18
6200	Buildings	224,756	16,142,225	16,027,034	327,404	14,045	(95.71)
6300	Library Books and Materials	221,303	294,707	308,247	289,099	271,202	(6.19)
6400	Equipment	1,838,989	5,201,729	5,195,633	834,546	2,498,271	199.36
	Total Capital Outlay	2,519,333	23,651,253	23,540,886	1,463,253	2,796,110	91.09
	Total Expenditures	84,998,160	132,093,832	132,093,832	98,723,927	114,389,434	15.87
7000	Other Outgo						
7300	Interfund Transfers-Out	10,591,633	5,637,033	5,637,033	5,637,033	5,631,239	(0.10)
7500	Student Financial Aid	(2,514)	85,000	85,000	85,000	85,000	-
7900	Contingencies and Reserves	35,952,502	3,290,959	3,290,959	36,918,071	34,613,692	(6.24)
	Total Other Outgo and Contingencies	46,541,621	9,012,992	9,012,992	42,640,104	40,329,931	(5.42)
Total Expenditures, Other Outgo, and Ending Fund Balance		\$ 131,539,781	\$ 141,106,824	\$ 141,106,824	\$ 141,364,031	\$ 154,719,365	9.45

Note: FY 2022-2023 Adopted Budget includes one-time budgets using the Beginning Balance
FY 2023-2024 Tentative Budget one-time budgets using Beginning Balance moved to Contingencies and Reserves

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
BOARD OF TRUSTEES SPECIAL RESERVE FUND

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

The Chancellor's Office 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

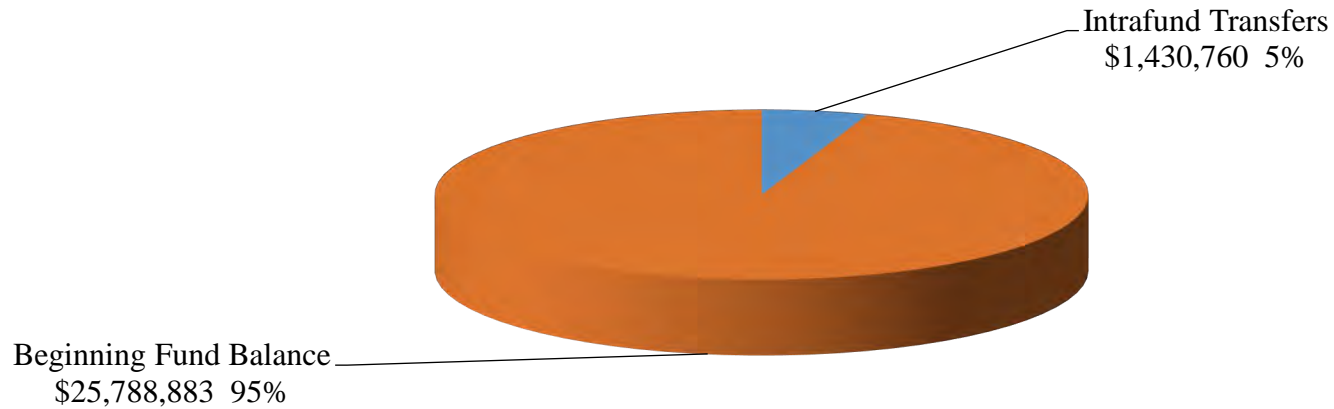
* PERS \$1,780,911

* OPEB \$2,321,884

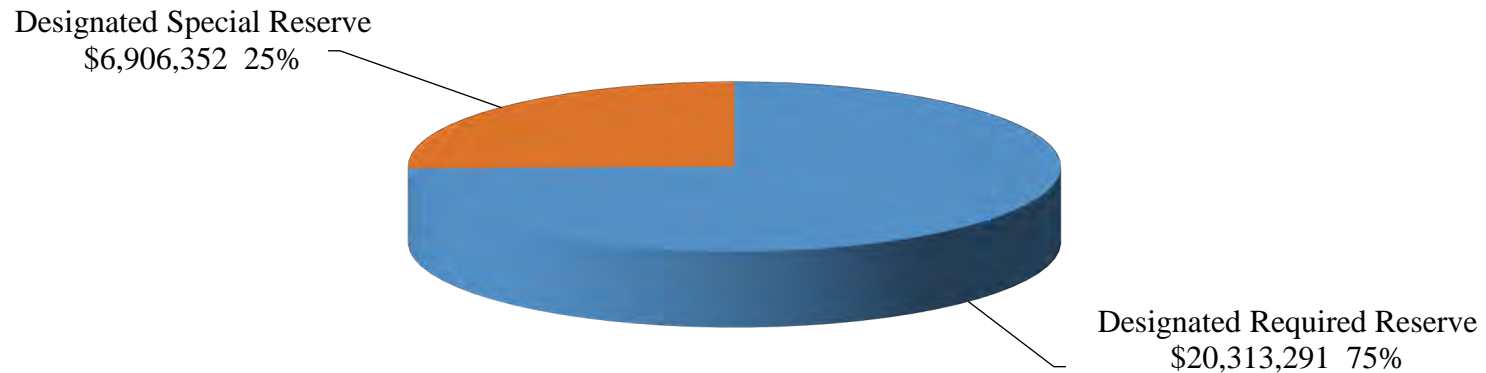
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance: \$27,219,643



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance: \$27,219,643



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Board of Trustees Special Reserve Fund

<u>Revenues by Source</u>		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
8999	Intrafund Transfers - In (Out)	\$ 5,263,526	\$ 5,237,871	\$ 5,237,871	\$ 5,399,924	\$ 1,430,760	(73.50)
Beginning Fund Balance		15,125,433	20,388,959	20,388,959	20,388,959	25,788,883	26.48
Total Other Financing Sources and Beginning Fund Balance		<u>\$ 20,388,959</u>	<u>\$ 25,626,830</u>	<u>\$ 25,626,830</u>	<u>\$ 25,788,883</u>	<u>\$ 27,219,643</u>	5.55
<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
7910	Designated Required Reserve	\$ 13,482,607	\$ 18,720,478	\$ 18,720,478	\$ 18,882,531	\$ 20,313,291	7.58
7920	Designated Special Board Reserve	6,906,352	6,906,352	6,906,352	6,906,352	6,906,352	-
Total Reserve		<u>20,388,959</u>	<u>25,626,830</u>	<u>25,626,830</u>	<u>25,788,883</u>	<u>27,219,643</u>	5.55
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 20,388,959</u>	<u>\$ 25,626,830</u>	<u>\$ 25,626,830</u>	<u>\$ 25,788,883</u>	<u>\$ 27,219,643</u>	5.55

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

GENERAL FUND RESTRICTED

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

Federal programs include Title V Hispanic Serving Institutions Strengthening Institutional Success, 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, State Fiscal Recovery Funds - Emergency Financial Assistance, 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, COVID-19 Block Grant, Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Undocumented Resource Liaison, Immediate Action Budget, Basic Needs Centers, LGBTQ+, Emergency Financial Aid Assistance, NextUp, Library Services Platform, Zero Cost Textbook (ZTC) Program, Information Technology and Security, 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, Enrollment Growth and Retention, California Adult Education Program (CAEP), regional and local Strong Workforce Programs (SWP), Prekindergarten and Family Literacy (CPKS), Umoja Program, Puente Program, Burton Critical Needs and Opportunity, Santa Clarita Community College District (SCCCD) Innovation and Effectiveness Grant, Inland Empire/Desert Region (IEDR) Employment Engagement Manager, California Apprenticeship Initiative: New and Innovative, Learning-Aligned Employment Program, Employment Training Panel, A2MEND, Regional Equity and Recovery Partnerships, High Road Training Partnerships, and Restricted Proposition 20 Lottery.

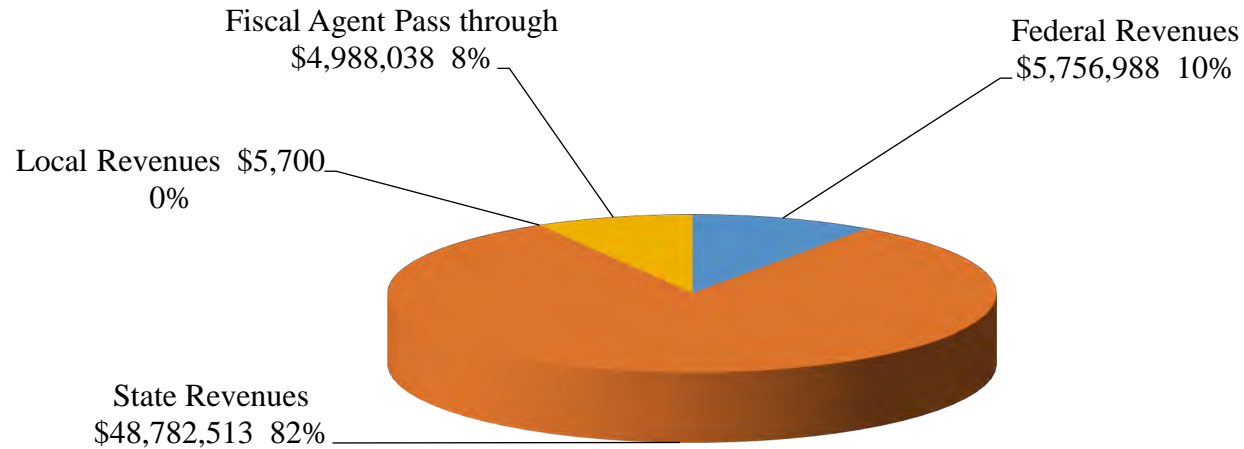
Recently completed programs include Coronavirus Aid, Relief, and Economic Security (CARES), Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), Child Development Training Consortium (CDTC), Invention and Inclusive Innovation (i3) Initiative, Umoja Community Education Foundation, and Urban Institute CTE CoLab Community of Practice.

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.

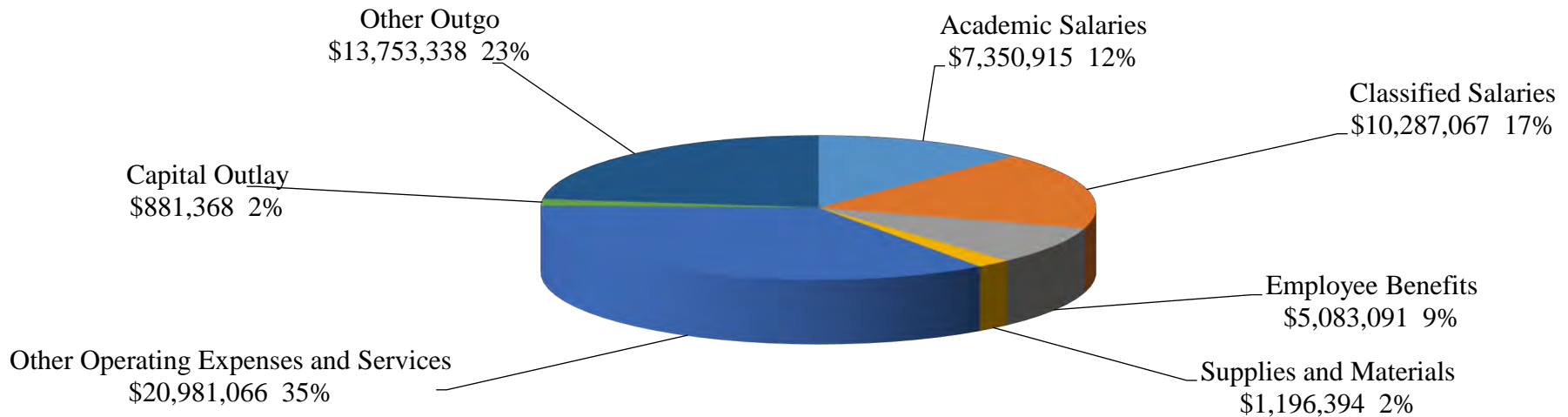
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

General Fund Restricted Revenues and Beginning Fund Balance: \$59,533,239



General Fund Restricted Expenditures and Ending Fund Balance: \$59,533,239



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

General Fund Restricted

		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues (1)	2023-2024 Tentative Budget (1)	% Change Tent/Pro
<u>Revenues by Source</u>							
8100	Federal Revenues						
8120	Title V	\$ 346,122	\$ 1,058,517	\$ 1,058,517	\$ 468,879	\$ 1,154,119	146.14
8120	Upward Bound	280,588	384,299	384,299	239,223	414,098	73.10
8120	Talent Search	307,091	329,112	329,112	258,377	348,110	34.73
8120	Federal Work Study	410,319	433,494	447,324	447,324	570,000	27.42
8130	Workforce Innovation and Opportunity Act 225/231	787,264	747,901	858,565	858,565	815,637	(5.00)
8140	Temporary Assistance for Needy Families (TANF)	112,930	110,095	110,095	110,095	104,590	(5.00)
8170	Perkins	533,606	643,645	768,843	768,843	514,497	(33.08)
8170	Perkins V Reserve Innovation Grant	-	-	300,000	-	300,000	100.00
8190	Child Development Training Consortium	16,974	-	-	-	-	-
8190	Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)	12,213,871	-	-	-	-	-
8190	American Rescue Plan (ARP) Act	1,194,975	18,343,466	18,343,466	17,143,466	1,200,000	(93.00)
8190	SFRF Emergency Financial Aid	-	-	2,233,181	1,897,244	335,937	(82.29)
	Total Federal Revenues	<u>16,203,740</u>	<u>22,050,529</u>	<u>24,833,402</u>	<u>22,192,016</u>	<u>5,756,988</u>	(74.06)
8600	State Revenues						
8621	Accommodation Services Center (ASC)	846,773	2,345,724	2,345,724	1,438,459	2,353,746	63.63
8622	Extended Opportunity Programs and Services (EOPS)	766,896	1,006,917	1,006,917	913,059	1,037,693	13.65
8623	Prekindergarten and Family Literacy (CPKS)	5,000	5,000	5,000	5,000	4,750	(5.00)
8626	CalWORKs	599,885	974,708	974,708	727,272	991,457	36.33
8627	Riverside Community College District - SWP Regional Programs	1,025,741	1,247,883	1,800,772	732,307	1,654,169	125.88
8627	Puente Program	12,500	6,000	91,000	6,000	85,000	>200.00
8627	Santa Clarita Community College District - Innovation and Effectiveness	-	200,000	200,000	86,240	113,760	31.91
8627	IEDR Employment Engagement Manager	-	200,600	200,600	200,600	205,792	2.59
8627	CA Apprenticeship Initiative: New and Innovative	-	500,000	1,000,000	154,065	845,935	>200.00
8627	Invention and Inclusive Innovation (i3) Initiative	4,012	120,988	120,988	120,988	-	(100.00)
8627	CTE CoLab Community of Practice	-	31,049	-	-	-	100.00
8627	Learning-Aligned Employment Program	-	3,959,739	3,959,739	-	3,959,739	100.00
8627	Employment Training Panel	-	-	64,400	5,598	58,802	>200.00
8627	A2MEND	-	-	16,080	-	32,160	100.00
8627	Regional Equity and Recovery Partnerships	-	-	59,692	-	59,692	100.00
8627	High Road Training Partnership	-	-	652,609	-	652,609	100.00
8629	Student Financial Aid Administration (BFAP)	574,944	900,950	900,950	481,385	1,079,030	124.15
8629	Veterans Resource Center	158,479	779,821	779,821	219,627	789,131	>200.00
8629	Student Success and Completion Grant (SSCG)	1,846,975	4,044,016	4,044,016	2,703,993	4,935,852	82.54
8629	Financial Aid Technology	13,727	194,700	194,700	83,750	161,968	93.39
8629	Mental Health Support	13,564	534,627	534,627	20,830	797,105	>200.00
8629	California College Promise Grant	626,553	2,527,470	2,527,470	685,447	2,908,448	>200.00
8629	COVID 19 Block Grant	721,861	7,194,634	7,194,634	2,188,362	1,187,582	(45.73)
8629	Cooperative Agencies Resource for Education (CARE)	239,199	391,208	391,208	357,452	403,163	12.79
8629	Undocumented Resource Liaison	130,061	153,291	153,291	153,291	107,487	(29.88)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

General Fund Restricted

<u>Revenues by Source</u>		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues (1)	2023-2024 Tentative Budget (1)	% Change Tent/Pro
8629 Immediate Action Budget Package		219,504	1,951,512	1,939,993	450,455	2,672,245	>200.00
8629 Basic Needs Centers		18,494	1,303,020	1,303,020	781,475	911,870	16.69
8629 LGBTQ+		-	87,063	87,063	7,970	79,093	>200.00
8629 Emergency Financial Aid Assistance		-	2,233,181	194,794	146,000	48,794	(66.58)
8629 Next Up		-	-	259,330	73,981	431,712	>200.00
8629 Library Services Platform		-	12,821	12,821	1,070	11,751	>200.00
8629 Zero Cost Textbook (ZTC) Program		-	20,000	200,000	-	200,000	100.00
8629 Information Technology and Security		-	-	250,000	41,561	208,439	>200.00
8629 Student Success and Achievement (SEA)		5,221,881	7,231,794	7,510,942	5,735,824	7,333,312	27.85
8629 Guided Pathways		300,820	571,743	571,743	94,816	476,927	>200.00
8629 Native American Student Support & Success Program Grant		-	-	600,000	-	600,000	100.00
8629 Staff Diversity		27,169	441,906	441,906	81,465	492,384	>200.00
8629 Classified Professional Development		2,025	56,360	56,360	7,687	48,673	>200.00
8629 Culturally Competent Faculty Professional Development		-	50,435	50,435	-	50,435	100.00
8629 Equitable Placement, Support and Completion		-	-	-	-	789,815	100.00
8629 Enrollment Growth and Retention		93,676	93,676	93,676	93,676	88,992	(5.00)
8629 AB104 California Adult Education Program (CAEP) Formerly AEBG		988,558	2,551,920	2,625,249	1,177,013	2,678,945	127.61
8629 Strong Workforce Program Local Funding (SWP)		3,446,955	4,403,787	5,489,908	2,542,700	5,658,405	122.54
8681 State Lottery Revenue		1,108,817	816,596	816,596	816,596	816,596	-
8690 State Teachers' Retirement System On Behalf		716,589	759,055	759,055	759,055	759,055	-
Total State Revenues		19,730,658	49,904,194	52,481,837	24,095,069	48,782,513	102.46
8800 Local Revenues							
8890 Umoja Community Education Foundation		19,612	14,382	14,382	14,382	-	(100.00)
8890 Burton Critical Needs and Opportunity		377	6,000	6,000	6,000	5,700	(5.00)
8890 CTE CoLab Community of Practice		-	-	31,049	31,049	-	(100.00)
Total Local Revenues		19,989	20,382	51,431	51,431	5,700	(88.92)
8900 Other Financing Sources							
8970 Fiscal Agent Pass Through		4,035,556	4,586,913	4,513,584	4,229,145	4,988,038	17.94
8999 COVID-19 Lost Revenue Intrafund Transfers		(623,867)	(469,495)	(469,495)	(469,495)	-	(100.00)
Total Other Financing Sources		3,411,689	4,117,418	4,044,089	3,759,650	4,988,038	32.67
Beginning Fund Balance		-	-	-	-	-	100.00
Total Revenues and Other Financing Sources		\$ 39,366,076	\$ 76,092,523	\$ 81,410,759	\$ 50,098,166	\$ 59,533,239	18.83

Notes: (1) Revenues for grant funds that carryover from prior years to FY 2023-2024 are included in the FY 2023-2024 Tentative Budget. Carryover funds total \$31,283,264

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
General Fund Restricted

Expenditures by Object		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures (1)	2023-2024 Tentative Budget (1)	% Change Tent/Pro
1000	Academic Salaries						
1110	Instructional Salaries, Regular/Contract	\$ 61,618	\$ 66,767	\$ 160,193	\$ 181,388	\$ 275,851	52.08
1200	Non Instructional Salaries, Regular/Contract	2,660,457	3,363,358	4,045,382	3,021,312	3,455,049	14.36
1300	Instructional Salaries, Other	564,475	786,960	806,245	536,018	770,950	43.83
1400	Non Instructional Salaries, Other	3,900,806	2,893,652	3,436,111	2,688,699	2,849,065	5.96
	Total Academic Salaries	<u>7,187,356</u>	<u>7,110,737</u>	<u>8,447,931</u>	<u>6,427,417</u>	<u>7,350,915</u>	14.37
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	2,912,177	3,511,337	4,272,948	2,616,726	4,010,244	53.25
2200	Instructional Aides, Regular	61,620	101,858	102,219	53,386	47,433	(11.15)
2300	Non Instructional Salaries, Other	1,999,362	5,360,989	6,105,306	1,322,657	5,850,778	> 200.00
2400	Instructional Aides, Other	99,711	204,712	161,000	114,934	378,612	> 200.00
	Total Classified Salaries	<u>5,072,870</u>	<u>9,178,896</u>	<u>10,641,473</u>	<u>4,107,703</u>	<u>10,287,067</u>	150.43
3000	Employee Benefits						
3100	State Teachers' Retirement System	1,466,026	1,112,068	1,285,168	912,893	1,165,884	27.71
3200	Public Employees' Retirement System	834,549	1,160,709	1,434,975	1,026,608	1,324,916	29.06
3300	Old Age, Survivors, Disability	510,783	499,052	639,170	435,215	540,405	24.17
3400	Health and Welfare	759,987	1,025,509	1,255,702	723,183	1,105,730	52.90
3500	State Unemployment Insurance	58,707	58,580	72,537	50,291	6,330	(87.41)
3600	Workers' Compensation Insurance	167,853	222,516	211,467	143,167	240,932	68.29
3900	Other	-	700,720	752,106	759,055	698,894	(7.93)
	Total Employee Benefits	<u>3,797,905</u>	<u>4,779,154</u>	<u>5,651,125</u>	<u>4,050,412</u>	<u>5,083,091</u>	25.50
4000	Supplies and Materials						
4100	Textbooks	34,074	25,318	65,617	62,446	22,600	(63.81)
4200	Books	1,799	30,000	30,842	840	30,000	> 200.00
4300	Instructional	1,269,499	938,444	1,030,542	444,148	787,280	77.26
4500	Non Instructional	967,837	570,256	1,005,825	322,443	351,432	8.99
4600	Pupil Transportation Supplies	1,727	4,000	4,000	4,000	-	(100.00)
4700	Food Services	26,452	53,820	113,133	66,018	5,082	(92.30)
	Total Supplies and Materials	<u>2,301,388</u>	<u>1,621,838</u>	<u>2,249,959</u>	<u>899,895</u>	<u>1,196,394</u>	32.95

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
General Fund Restricted

Expenditures by Object		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures (1)	2023-2024 Tentative Budget (1)	% Change Tent/Pro
5000	Other Operating Expenses and Services						
5000	Printing	\$ 65,653	\$ 17,944	\$ 174,264	\$ 650,433	\$ 47,650	(92.67)
5100	Consultants	653,185	1,065,591	1,497,248	666,891	1,020,927	53.09
5200	Conferences	153,517	349,952	681,819	268,224	593,837	121.40
5300	Memberships and Dues	8,841	49,130	53,380	9,660	75,120	> 200.00
5400	Insurance	-	-	2,000	-	4,000	100.00
5500	Utilities	95,925	89,612	104,382	97,244	15,418	(84.15)
5600	Rents, Leases, and Maintenance	1,457,937	1,612,893	2,431,758	1,148,951	1,778,548	54.80
5700	Legal, Election, and Audit	154,404	1,463,065	1,518,303	383,669	1,952,631	> 200.00
5800	Other	3,177,131	17,262,093	15,983,790	3,834,317	15,492,935	> 200.00
	Total Other Operating Expenses and Services	<u>5,766,593</u>	<u>21,910,280</u>	<u>22,446,944</u>	<u>7,059,389</u>	<u>20,981,066</u>	> 200.00
6000	Capital Outlay						
6100	Sites and Site Improvements	125,030	3,933,599	370,882	340,882	-	(100.00)
6200	Building Improvements	-	96,695	233,268	119,519	-	(100.00)
6300	Library Books and Materials	72,372	78,821	90,809	13,058	81,795	> 200.00
6400	Equipment	4,480,180	11,303,950	14,982,081	13,546,976	799,573	(94.10)
	Total Capital Outlay	<u>4,677,582</u>	<u>15,413,065</u>	<u>15,677,040</u>	<u>14,020,435</u>	<u>881,368</u>	(93.71)
7000	Other Outgo						
7300	Interfund Transfers-Out	2,458,627	2,058,245	2,058,245	3,443,423	-	(100.00)
7400	Inter-Agency Pass Through	4,035,556	4,586,913	4,513,584	4,250,045	4,988,038	17.36
7500	Student Financial Aid	3,905,659	9,235,123	9,148,294	5,304,374	8,436,778	59.05
7600	Other Student Aid	162,540	198,272	576,164	536,744	328,522	(38.79)
	Total Other Outgo	<u>10,562,382</u>	<u>16,078,553</u>	<u>16,296,287</u>	<u>13,534,586</u>	<u>13,753,338</u>	1.62
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 39,366,076</u>	<u>\$ 76,092,523</u>	<u>\$ 81,410,759</u>	<u>\$ 50,099,837</u>	<u>\$ 59,533,239</u>	18.83

Notes: (1) Expenses for grant funds that carryover from prior years to FY 2023-2024 are included in the FY 2023-2024 Tentative Budget. Carryover funds total \$31,283,264

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
PARKING FUND

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

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

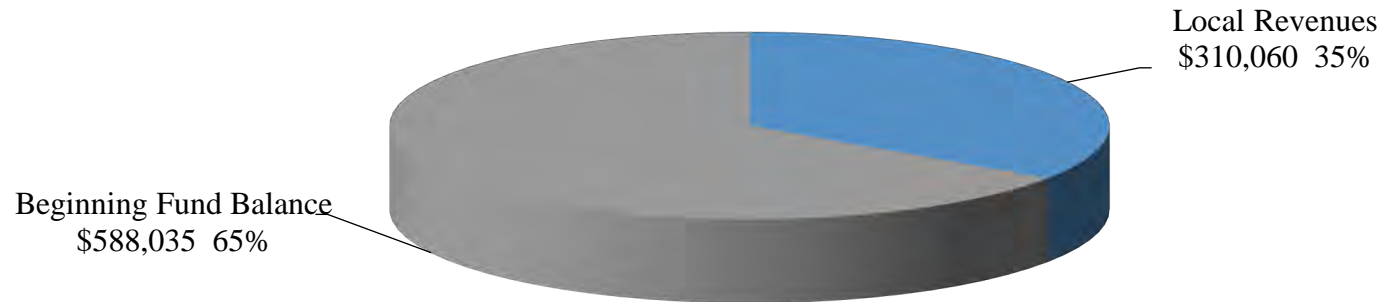
- Proceeds from sale of parking permits
- Collections from parking citations

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.

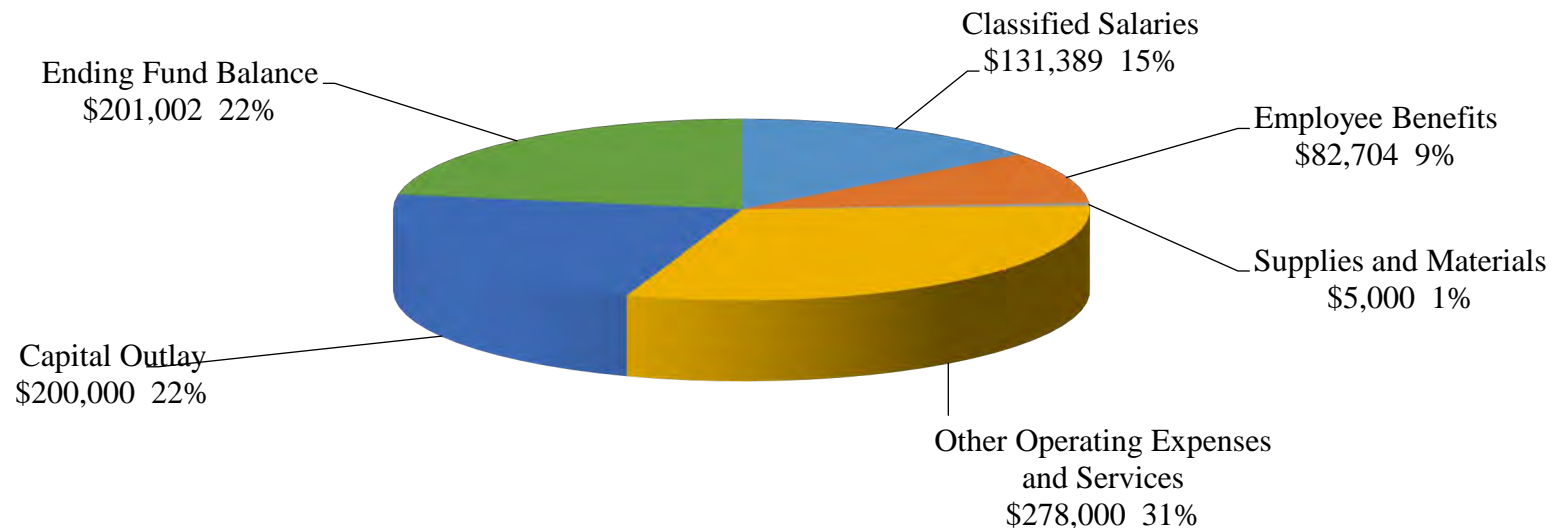
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Parking Fund Revenues and Beginning Fund Balance: \$898,095



Parking Fund Expenditures and Ending Fund Balance: \$898,095



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Parking Fund

<u>Revenues by Source</u>		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
8800	Local Revenues						
	8881 Parking Fees	\$ (80)	\$ 141,024	\$ 141,024	\$ 187,711	\$ 248,048	32.14
	8886 Parking Citations	1,933	-	-	1,321	62,012	>200
	8888 Parking Meters	-	10,000	10,000	477	-	(100.00)
	8890 Other Local	273	-	-	-	-	-
	Total Local Revenues	<u>2,126</u>	<u>151,024</u>	<u>151,024</u>	<u>189,509</u>	<u>310,060</u>	63.61
8999	Intrafund Transfers - In	<u>623,868</u>	<u>469,495</u>	<u>469,495</u>	<u>281,784</u>	<u>-</u>	(100.00)
	Beginning Fund Balance	<u>244,093</u>	<u>591,756</u>	<u>591,756</u>	<u>591,756</u>	<u>588,035</u>	(0.63)
Total Revenues and Beginning Fund Balance		<u>\$ 870,087</u>	<u>\$ 1,212,275</u>	<u>\$ 1,212,275</u>	<u>\$ 1,063,049</u>	<u>\$ 898,095</u>	(15.52)

<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
2000	Classified Salaries	<u>\$ 97,097</u>	<u>\$ 137,268</u>	<u>\$ 137,268</u>	<u>\$ 115,764</u>	<u>\$ 131,389</u>	13.50
3000	Employee Benefits	<u>50,850</u>	<u>81,724</u>	<u>81,724</u>	<u>62,531</u>	<u>82,704</u>	32.26
4000	Supplies and Materials	<u>-</u>	<u>5,000</u>	<u>4,100</u>	<u>1,457</u>	<u>5,000</u>	>200
5000	Other Operating Expenses and Services	<u>128,863</u>	<u>200,000</u>	<u>199,185</u>	<u>293,632</u>	<u>278,000</u>	(5.32)
6000	Capital Outlay	<u>1,521</u>	<u>500,000</u>	<u>501,715</u>	<u>1,630</u>	<u>200,000</u>	>200
	Total Expenditures	<u>278,331</u>	<u>923,992</u>	<u>923,992</u>	<u>475,014</u>	<u>697,093</u>	46.75
Ending Fund Balance		<u>591,756</u>	<u>288,283</u>	<u>288,283</u>	<u>588,035</u>	<u>201,002</u>	(65.82)
Total Expenditures and Ending Fund Balance		<u>\$ 870,087</u>	<u>\$ 1,212,275</u>	<u>\$ 1,212,275</u>	<u>\$ 1,063,049</u>	<u>\$ 898,095</u>	(15.52)

Notes: FY 2023-2024 Tentative Budget includes a one-time parking improvement budget using the Beginning Balance

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
STUDENT HEALTH CENTER FUND

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.

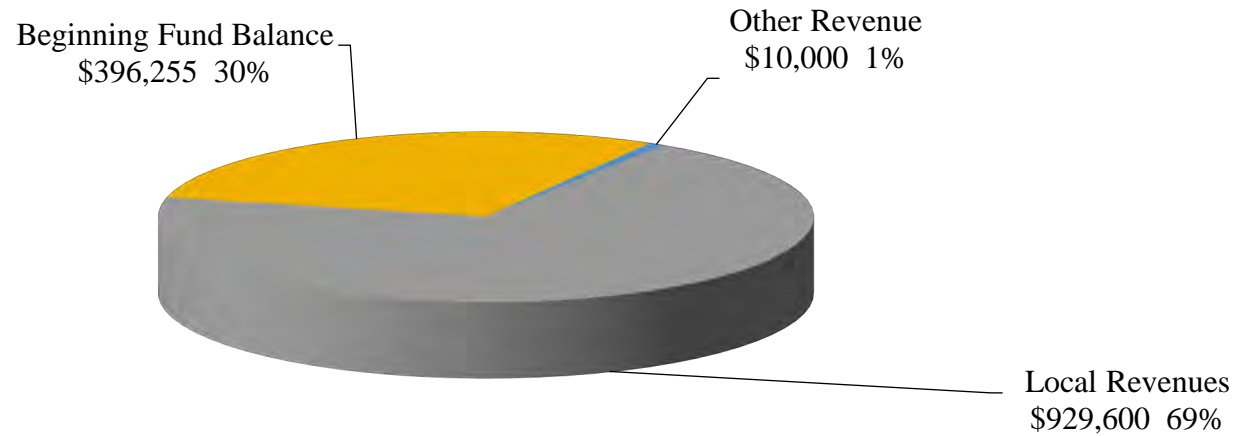
Examples of Health services allowable expenditures are to provide medical, dental, psychiatric, and nursing services. The Education Code further mandates all health service fees collected to be deposited in the fund designated by the California Community Colleges Budget and Accounting Manual.

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.

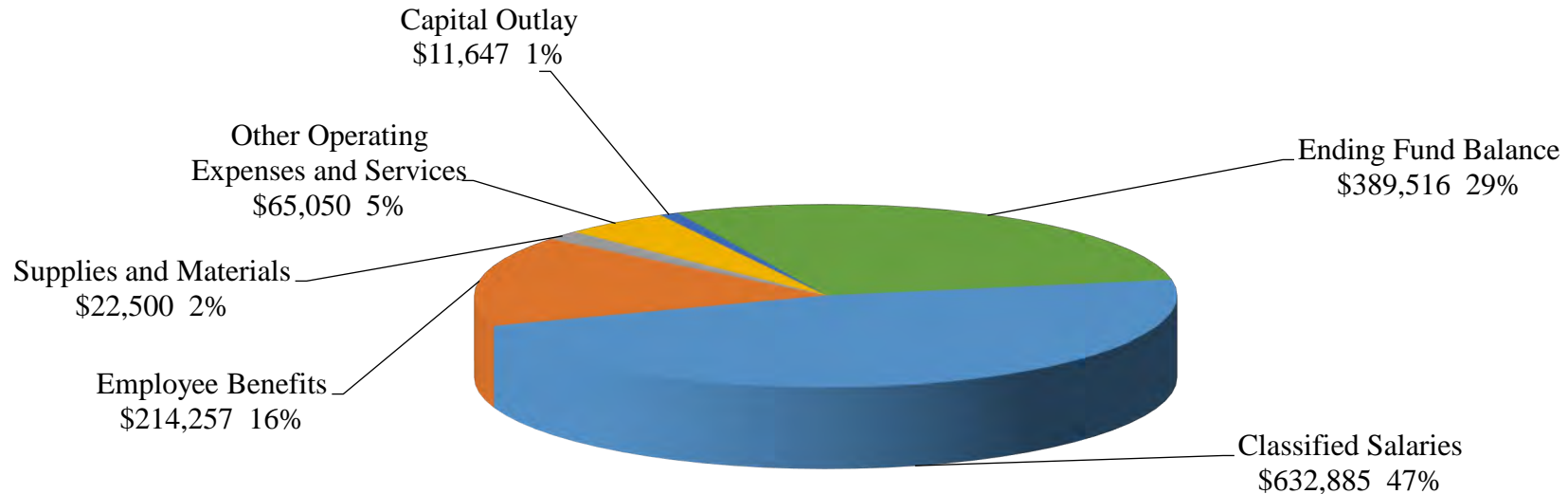
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Student Health Center Revenues and Beginning Fund Balance: \$1,335,855



Student Health Center Expenditures and Ending Fund Balance: \$1,335,855



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Student Health Center

Revenues by Source

		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
8876	Health Services Revenue	\$ 763,039	\$ 826,000	\$ 826,000	\$ 826,000	\$ 929,600	12.54
8894	Other Local Health Center Revenue	3,057	5,000	5,000	8,211	10,000	21.79
	Total Local Revenues	<u>766,096</u>	<u>831,000</u>	<u>831,000</u>	<u>834,211</u>	<u>939,600</u>	12.63
	Beginning Fund Balance	<u>357,491</u>	<u>389,649</u>	<u>389,649</u>	<u>389,649</u>	<u>396,255</u>	1.70
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 1,123,587</u>	<u>\$ 1,220,649</u>	<u>\$ 1,220,649</u>	<u>\$ 1,223,860</u>	<u>\$ 1,335,855</u>	9.15

Expenditures by Object

		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
2000	Classified Salaries	<u>\$ 436,050</u>	<u>\$ 541,222</u>	<u>\$ 541,222</u>	<u>\$ 492,573</u>	<u>\$ 632,885</u>	28.49
3000	Employee Benefits	<u>145,962</u>	<u>187,947</u>	<u>187,974</u>	<u>160,450</u>	<u>214,257</u>	33.54
4000	Supplies and Materials	<u>17,226</u>	<u>27,197</u>	<u>32,348</u>	<u>32,046</u>	<u>22,500</u>	(29.79)
5000	Other Operating Expenses and Services	<u>123,325</u>	<u>67,000</u>	<u>57,617</u>	<u>133,307</u>	<u>65,050</u>	(51.20)
6000	Capital Outlay	<u>11,375</u>	<u>5,000</u>	<u>9,232</u>	<u>9,229</u>	<u>11,647</u>	26.20
	Total Expenditures	<u>733,938</u>	<u>828,366</u>	<u>828,393</u>	<u>827,605</u>	<u>946,339</u>	14.35
	Ending Fund Balance	<u>389,649</u>	<u>392,283</u>	<u>392,256</u>	<u>396,255</u>	<u>389,516</u>	(1.70)
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 1,123,587</u>	<u>\$ 1,220,649</u>	<u>\$ 1,220,649</u>	<u>\$ 1,223,860</u>	<u>\$ 1,335,855</u>	9.15

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

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

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

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

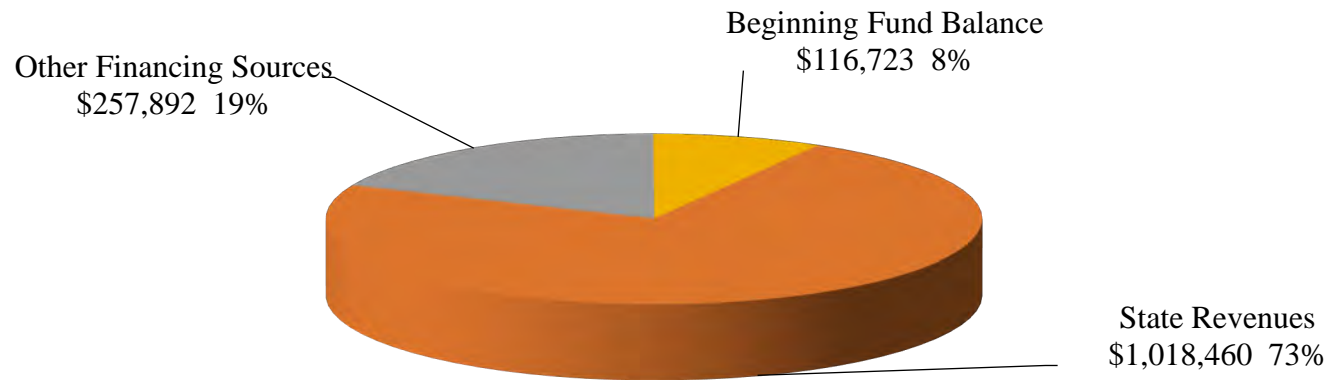
As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

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

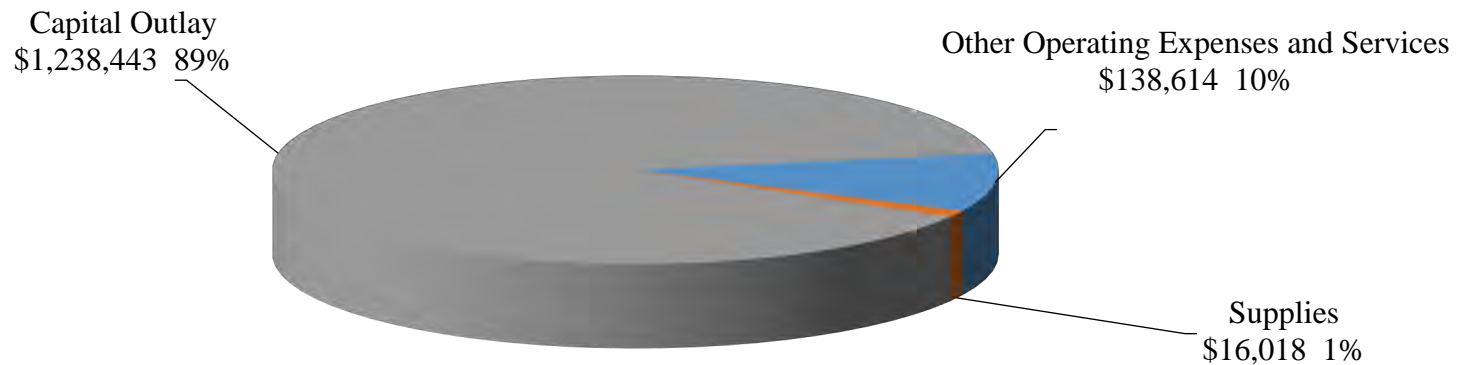
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Instructional Equipment Block Grant Revenues and Beginning Fund Balance: \$1,393,075



Instructional Equipment Block Grant Expenditures and Ending Fund Balance: \$1,393,075



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
8653	Instructional Improvement Grant	\$ 67,550	\$ 121,369	\$ 2,063,484	\$ -	\$ 1,018,460	100.00
8999	Intrafund Transfers - In	263,680	262,260	262,260	262,260	257,892	(1.67)
Beginning Fund Balance		466,367	566,469	566,469	566,469	116,723	(79.39)
Total Revenues, Other Financing Sources, and Beginning Fund Balance		<u>\$ 797,597</u>	<u>\$ 950,098</u>	<u>\$ 2,892,213</u>	<u>\$ 828,729</u>	<u>\$ 1,393,075</u>	68.10
<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
4000	Supplies and Materials	\$ 5,681	\$ 29,118	\$ 29,118	\$ 444	\$ 16,018	>200
5000	Other Operating Expenses and Services	156,022	113,468	113,468	102,321	138,614	35.47
6000	Capital Outlay	69,425	807,512	2,749,627	609,241	1,238,443	103.28
Total Expenditures		<u>231,128</u>	<u>950,098</u>	<u>2,892,213</u>	<u>712,006</u>	<u>1,393,075</u>	95.65
Ending Fund Balance		<u>566,469</u>	<u>-</u>	<u>-</u>	<u>116,723</u>	<u>-</u>	(100.00)
Total Expenditures and Ending Fund Balance		<u>\$ 797,597</u>	<u>\$ 950,098</u>	<u>\$ 2,892,213</u>	<u>\$ 828,729</u>	<u>\$ 1,393,075</u>	68.10
Note: FY 2023-2024 Tentative Budget includes one-time budgets using the Beginning Balance							

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
CAFETERIA FUND

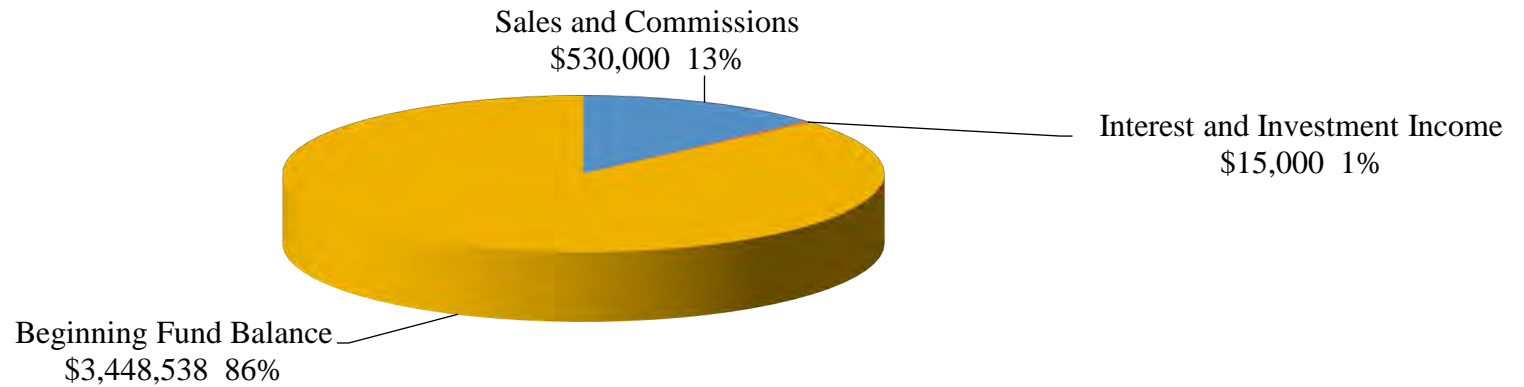
The Cafeteria Fund is a special revenue fund designated to receive all funds from the sale of food or for any other services performed by the Cafeteria. This Fund includes vending operations as that activity is an integral part of the District's food service.

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

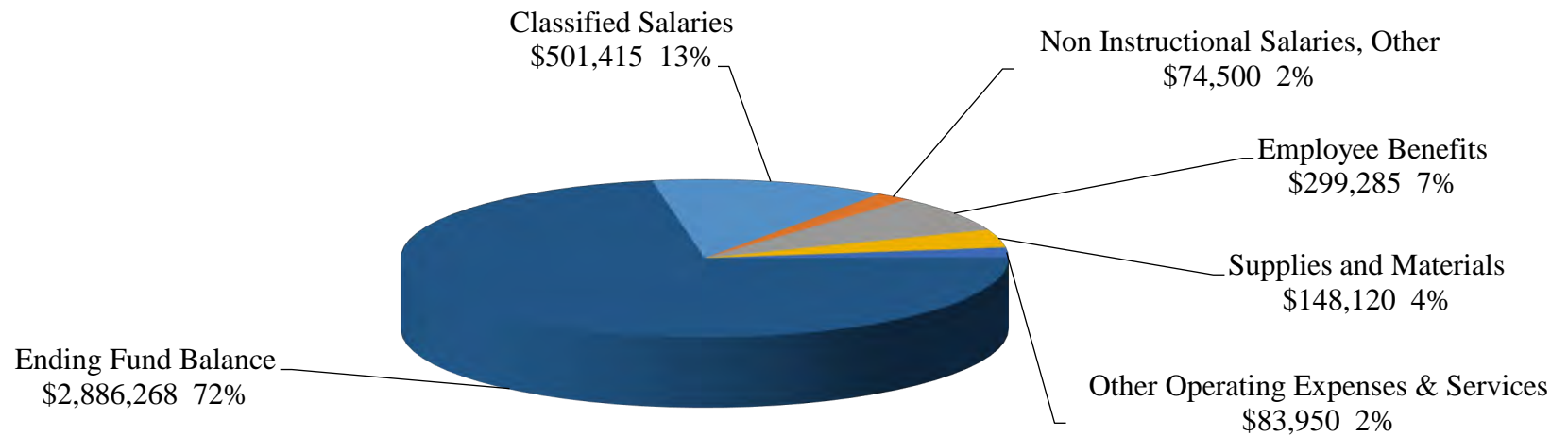
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Cafeteria Fund Revenues and Beginning Fund Balance: \$3,993,538



Cafeteria Fund Expenditures and Ending Fund Balance: \$3,993,538



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Cafeteria Fund

<u>Revenues by Source</u>		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
8800	Local Revenues						
	8840 Sales and Commissions	\$ 179,034	\$ 225,000	\$ 225,000	\$ 400,000	\$ 530,000	32.50
	8860 Interest and Investment	(17,082)	900	900	12,834	15,000	16.88
	Total Local Revenues	<u>161,952</u>	<u>225,900</u>	<u>225,900</u>	<u>412,834</u>	<u>545,000</u>	32.01
8900	Interfund Transfers - In	<u>1,120,085</u>	<u>986,839</u>	<u>986,839</u>	<u>2,364,486</u>	<u>-</u>	(100.00)
	Total Revenues and Other Financing Sources	<u>1,282,037</u>	<u>1,212,739</u>	<u>1,212,739</u>	<u>2,777,320</u>	<u>545,000</u>	(80.38)
Beginning Fund Balance		<u>910,401</u>	<u>1,493,945</u>	<u>1,493,945</u>	<u>1,493,945</u>	<u>3,448,538</u>	130.83
Total Revenues, Other Financing Sources, and Beginning Fund Balance		<u><u>\$ 2,192,438</u></u>	<u><u>\$ 2,706,684</u></u>	<u><u>\$ 2,706,684</u></u>	<u><u>\$ 4,271,265</u></u>	<u><u>\$ 3,993,538</u></u>	(6.50)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Cafeteria Fund

<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	\$ 254,438	\$ 530,900	\$ 530,900	\$ 354,617	\$ 501,415	41.40
2300	Non Instructional Salaries, Other	109,865	74,500	74,500	28,474	74,500	161.64
	Total Classified Salaries	<u>364,303</u>	<u>605,400</u>	<u>605,400</u>	<u>383,091</u>	<u>575,915</u>	50.33
3000	Employee Benefits	<u>153,139</u>	<u>269,596</u>	<u>269,596</u>	<u>187,215</u>	<u>299,285</u>	59.86
4000	Supplies and Materials	<u>111,075</u>	<u>105,000</u>	<u>130,000</u>	<u>168,710</u>	<u>148,120</u>	(12.20)
5000	Other Operating Expenses and Services						
5003	Printing	8	40	-	-	40	100.00
5100	Contracts and Personal Services	4,860	15,000	4,845	9,644	15,000	55.54
5200	Travel	145	-	-	-	-	100.00
5500	Utilities	11,177	10,350	870	16,335	16,485	0.92
5635	Rents and Leases	3,428	7,500	2,175	1,888	3,750	98.62
5642	Repairs, Non Instructional Equipment	639	3,000	3,584	-	1,500	100.00
5691	Software	3,780	6,000	6,000	943	3,564	>200
5800	Contract Services	<u>26,464</u>	<u>45,000</u>	<u>44,416</u>	<u>59,495</u>	<u>43,611</u>	(26.70)
	Total Other Operating Expenses and Services	<u>50,501</u>	<u>86,890</u>	<u>61,890</u>	<u>88,305</u>	<u>83,950</u>	(4.93)
6490	Capital Outlay	<u>19,475</u>	<u>5,000</u>	<u>5,000</u>	<u>(4,594)</u>	<u>-</u>	(100.00)
	Total Expenditures	<u>698,493</u>	<u>1,071,886</u>	<u>1,071,886</u>	<u>822,727</u>	<u>1,107,270</u>	34.59
Ending Fund Balance		<u>1,493,945</u>	<u>1,634,798</u>	<u>1,634,798</u>	<u>3,448,538</u>	<u>2,886,268</u>	(16.30)
Total Expenditures and Ending Fund Balance		<u>\$ 2,192,438</u>	<u>\$ 2,706,684</u>	<u>\$ 2,706,684</u>	<u>\$ 4,271,265</u>	<u>\$ 3,993,538</u>	(6.50)

Notes: FY 2021-2022 Interfund transfer includes HEERF funds for lost revenue recovery and Bookstore support
FY 2021-2022 Negative Interest and Investment Revenue due to GASB 31: 2021-22 fair market adjustment of (1.93)%
FY 2022-2023 Interfund transfer includes HEERF funds for lost revenue recovery, Bookstore support and Bookstore closing revenue

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
CHILD DEVELOPMENT FUND

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

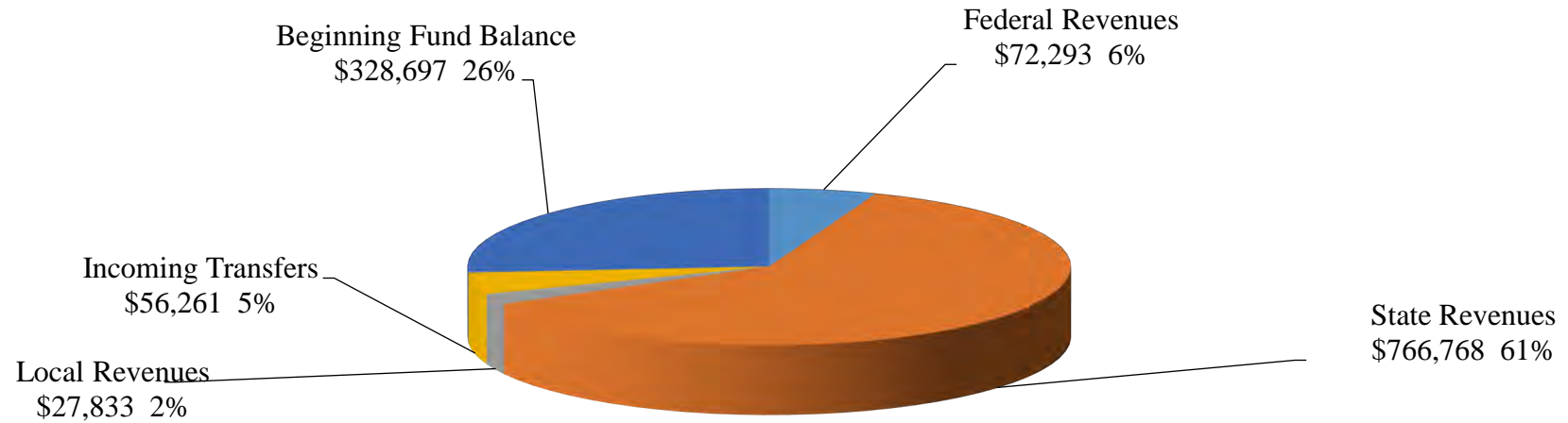
Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the District are accounted for in the General Fund Unrestricted.

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

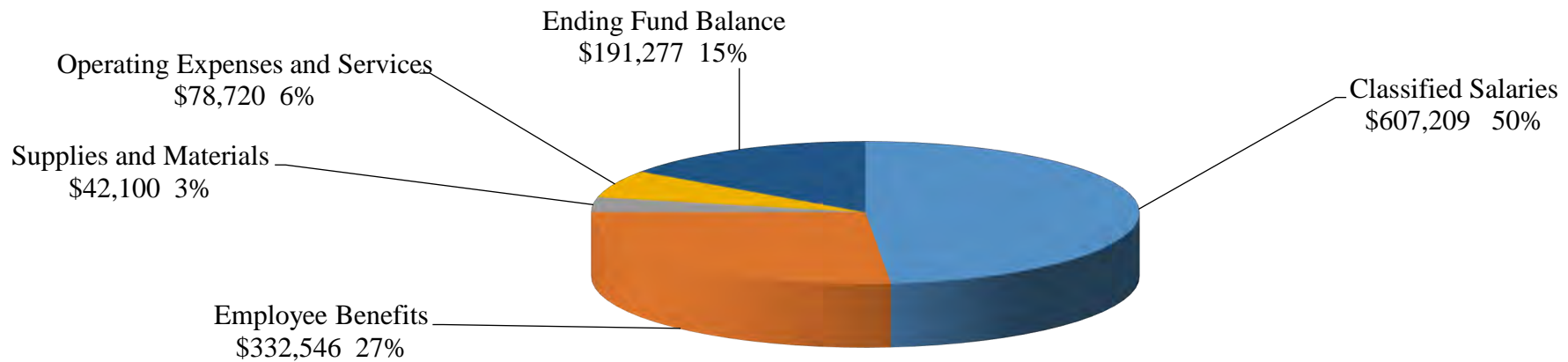
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Child Development Fund Revenues and Beginning Fund Balance: \$1,251,852



Child Development Fund Expenditures and Ending Fund Balance: \$1,251,852



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Child Development Fund

<u>Revenues by Source</u>		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
8100	Federal Revenues	\$ 139,109	\$ 133,814	\$ 143,366	\$ 148,113	\$ 72,293 (1)	(51.19)
8600	State Revenues						
	8623 Child Development Division Award	14,155	15,083	15,769	15,769	14,981	(5.00)
	8650 California State Preschool	1,019,127	989,795	1,265,947	1,265,947	742,351 (1)	(41.36)
	8690 Child and Adult Care Food Program	1,406	1,400	1,400	1,400	2,000	42.86
	8699 Childcare Stipend	2,140	37,361	37,361	29,925	7,436	(75.15)
	Total State Revenues	1,036,828	1,043,639	1,320,477	1,313,041	766,768	(41.60)
8800	Local Revenues						
	8871 Child Development Services	6,933	5,951	5,951	3,731	21,731	>200.00
	8899 Quality Enhancement	28,847	6,125	6,125	6,125	6,102	(0.38)
	Total Local Revenues	35,780	12,076	12,076	9,856	27,833	182.40
8900	Interfund Transfers - In	56,261	56,261	56,261	56,261	56,261	-
	Total Revenues and Other Financing Sources	1,267,978	1,245,790	1,532,180	1,527,271	923,155	(39.56)
Beginning Fund Balance		183,519	183,519	183,519	183,519	328,697	79.11
Total Revenues and Other Financing Sources		\$ 1,451,497	\$ 1,429,309	\$ 1,715,699	\$ 1,710,790	\$ 1,251,852	(26.83)

(1) Hold Harmless status expires after FY 2022-2023. Contract reverts to attendance based for FY 2023-2024.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Child Development Fund

<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
1000	Academic Salaries						
1200	Non Instructional Salaries, Regular/Contract	\$ 86,543	\$ -	\$ -	\$ 119,547	\$ -	(100.00)
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	655,052	484,794	513,918	637,982	494,639	(22.47)
2300	Non Instructional Salaries, Other	65,988	112,570	112,570	46,393	112,570	142.64
	Total Classified Salaries	721,040	597,364	626,488	684,375	607,209	(11.28)
3000	Employee Benefits						
3100	State Teachers' Retirement System	14,643	-	-	22,791	-	(100.00)
3200	Public Employees' Retirement System	147,963	131,872	130,559	159,147	141,308	(11.21)
3300	Old Age, Survivors, Disability, and Health Ins.	52,236	39,764	41,077	50,770	40,518	(20.19)
3400	Health and Welfare	138,155	130,191	130,191	142,263	142,122	(0.10)
3500	State Unemployment Insurance	4,587	2,987	2,987	3,875	304	(92.15)
3600	Workers' Compensation Insurance	11,205	8,160	8,160	10,998	8,294	(24.59)
	Total Employee Benefits	368,789	312,974	312,974	389,844	332,546	(14.70)
4000	Supplies and Materials	46,910	43,600	53,467	49,531	42,100	(15.00)
5000	Other Operating Expenses and Services						
5003	Printing	241	500	600	599	600	0.17
5045	Postage	52	150	150	1	266	>200.00
5100	Catering/Credit Card Fees	1,511	40,820	21,749	448	1,500	>200.00
5200	Conferences Administrators	-	6,000	1,919	-	1,100	100.00
5300	Dues/Memberships	300	300	300	-	300	100.00
5400	Insurance	-	-	1,700	133	150	12.78
5500	Utilities	26,053	23,900	25,900	30,863	13,164	(57.35)
5600	Rents, Leases, and Maintenance	993	4,500	4,500	-	-	100.00
5800	Other	6,575	308,281	524,507	11,520	61,640	>200.00
	Total Operating Expenses and Services	35,725	384,451	581,325	43,565	78,720	80.70
6000	Capital Outlay	8,971	90,920	141,445	95,231	-	(100.00)
	Total Expenditures	1,267,978	1,429,309	1,715,699	1,382,093	1,060,575	(23.26)
Ending Fund Balance		183,519	-	-	328,697	191,277	(41.81)
Total Expenditures, Other Outgo, and Ending Fund Balance		\$ 1,451,497	\$ 1,429,309	\$ 1,715,699	\$ 1,710,790	\$ 1,251,852	(26.83)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
CAPITAL OUTLAY PROJECTS FUND

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

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

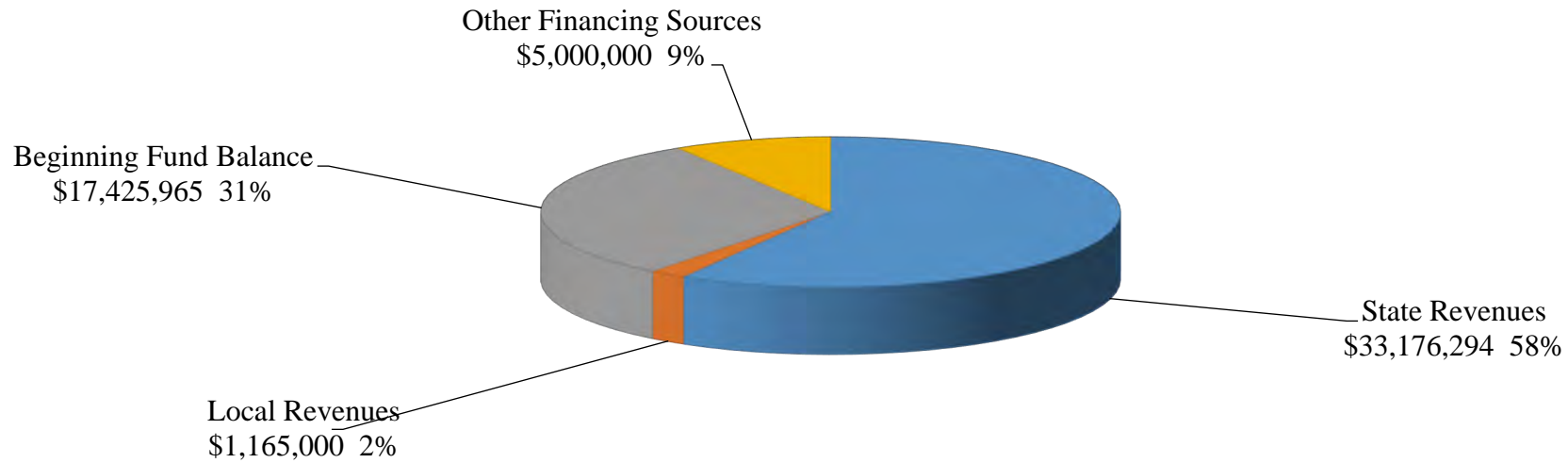
Expenditures that are recorded in the Capital Outlay Projects Fund include:

- 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
- Site security

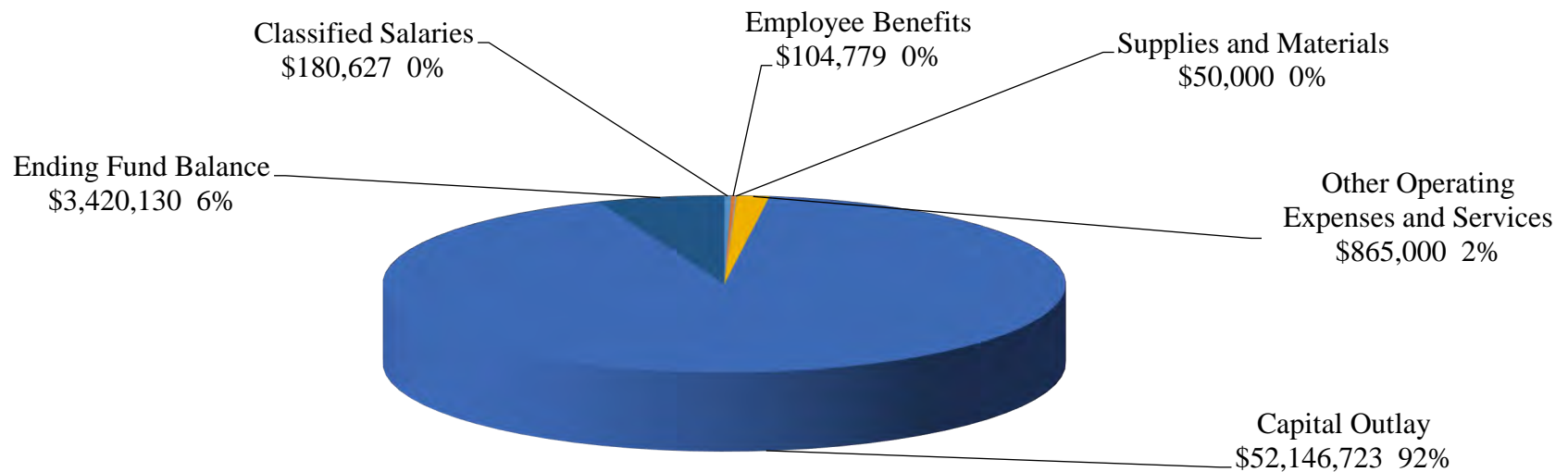
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Capital Outlay Projects Fund Revenues and Beginning Fund Balance: \$56,767,259



Capital Outlay Projects Fund Expenditures and Ending Fund Balance: \$56,767,259



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Capital Outlay Projects Fund

<u>Revenues by Source</u>		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
8600	State Revenues						
	8651 Community College Const. Act (Proposition 55)	\$ 4,047,649	\$ 37,700,351	\$ 37,700,351	\$ 14,318,050	\$ 27,429,951	91.58
	8652 Scheduled Maintenance & Block Grant	232,314	5,428,002	13,545,117	3,554,845	5,591,343	57.29
	8690 Other State Revenue	-	-	155,000	155,000	155,000	
	State Revenues	<u>4,279,963</u>	<u>43,128,353</u>	<u>51,400,468</u>	<u>18,027,895</u>	<u>33,176,294</u>	84.03
8800	Local Revenues						
	8860 Interest and Investment	(275,758)	45,000	45,000	45,000	45,000	-
	8880 Capital Outlay Fee	94,070	90,000	90,000	135,000	120,000	(11.11)
	8890 Redevelopment	1,133,131	1,000,000	1,000,000	1,000,000	1,000,000	-
	Total Local Revenues	<u>951,443</u>	<u>1,135,000</u>	<u>1,135,000</u>	<u>1,180,000</u>	<u>1,165,000</u>	(1.27)
8900	Interfund Transfers - In	10,000,000	5,000,000	5,000,000	5,000,000	5,000,000	-
	Total Revenues and Other Financing Sources	<u>15,231,406</u>	<u>49,263,353</u>	<u>57,535,468</u>	<u>24,207,895</u>	<u>39,341,294</u>	62.51
	Beginning Fund Balance	<u>6,504,581</u>	<u>13,679,758</u>	<u>13,679,758</u>	<u>13,679,758</u>	<u>17,425,965</u>	27.39
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 21,735,987</u>	<u>\$ 62,943,111</u>	<u>\$ 71,215,226</u>	<u>\$ 37,887,653</u>	<u>\$ 56,767,259</u>	49.83

Note: Negative Interest and Investment Revenue due to GASB 31: 2021-22 fair market adjustment of (1.93)%

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Capital Outlay Projects Fund

<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
2000	Classified Salaries	\$ 172,113	\$ 187,286	\$ 187,286	\$ 187,286	\$ 180,627	(3.56)
3000	Employee Benefits	73,270	93,144	93,144	93,144	104,779	12.49
4000	Supplies and Materials	49,222	50,000	48,780	12,230	50,000	>200
5000	Other Operating Expenses and Services	970,497	768,100	1,118,870	1,059,908	865,000	(18.39)
6000	Capital Outlay	6,791,127	59,575,658	67,498,223	19,109,120	52,146,723	172.89
	Total Expenditures	8,056,229	60,674,188	68,946,303	20,461,688	53,347,129	160.72
Ending Fund Balance		13,679,758	2,268,923	2,268,923	17,425,965	3,420,130	(80.37)
Total Expenditures and Ending Fund Balance		\$ 21,735,987	\$ 62,943,111	\$ 71,215,226	\$ 37,887,653	\$ 56,767,259	49.83

Note: FY 2023-2024 Tentative Budget includes one-time budgets using the Beginning Balance
Capital Outlay by Projects is provided in detail on page 69

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
BOND PROJECTS FUND

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

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

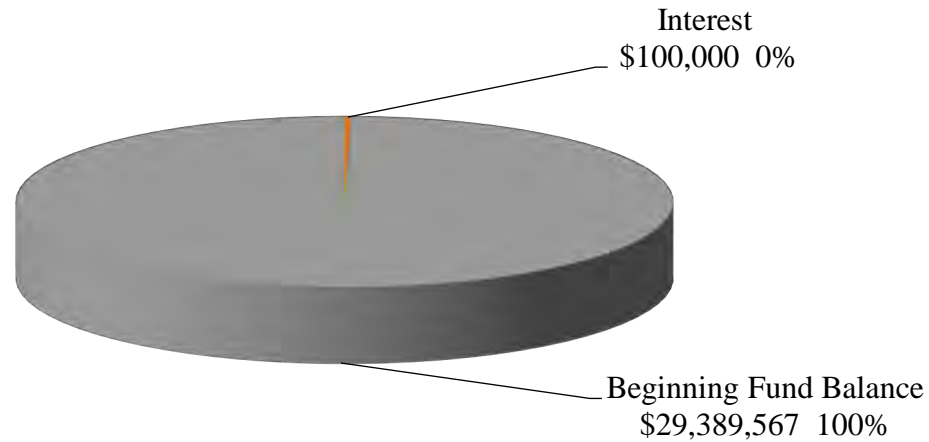
General Obligation Bonds, Series B was issued on February 14, 2018 in the amount of \$120,000,000.

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

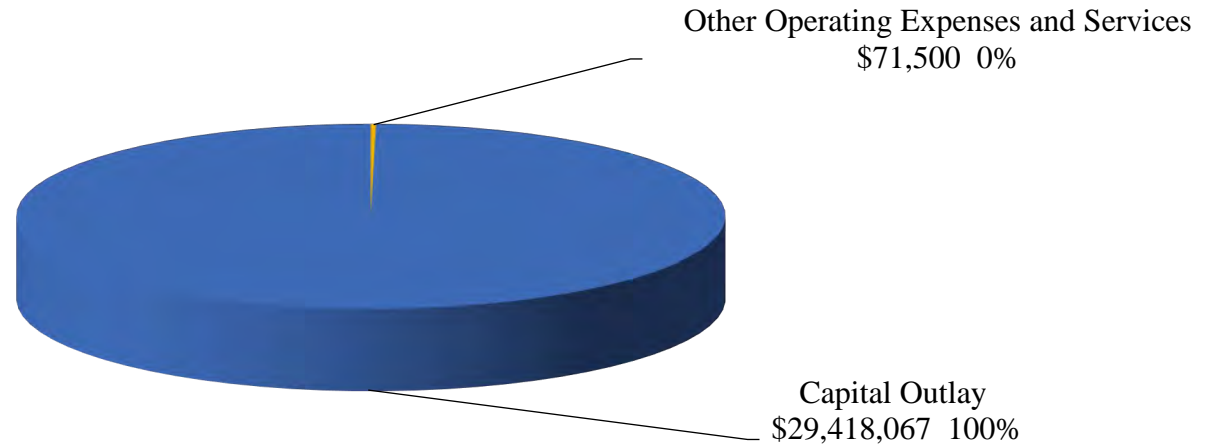
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Bond Projects Fund Revenues and Beginning Fund Balance: \$29,489,567



Bond Projects Fund Expenditures and Ending Fund Balance: \$29,489,567



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Bond Projects Fund

<u>Revenues by Source</u>		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
8860	Interest	\$ (973,524)	\$ 100,000	\$ 100,000	\$ 596,004	\$ 100,000	(83.22)
Beginning Fund Balance		97,589,742	65,444,237	65,444,237	65,444,237	29,389,567	(55.09)
Total Revenues and Beginning Fund Balance		<u>\$ 96,616,218</u>	<u>\$ 65,544,237</u>	<u>\$ 65,544,237</u>	<u>\$ 66,040,241</u>	<u>\$ 29,489,567</u>	(55.35)

<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
5000	Other Operating Expenses and Services	\$ 105,823	\$ 174,500	\$ 174,500	\$ 135,658	\$ 71,500	(47.29)
6000	Capital Outlay	31,066,158	64,551,990	64,551,990	36,515,016	29,418,067	(19.44)
Total Expenditures		31,171,981	64,726,490	64,726,490	36,650,674	29,489,567	(19.54)
Ending Fund Balance		65,444,237	817,747	817,747	29,389,567	(0)	(100.00)
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 96,616,218</u>	<u>\$ 65,544,237</u>	<u>\$ 65,544,237</u>	<u>\$ 66,040,241</u>	<u>\$ 29,489,567</u>	(55.35)

Note: Negative Interest and Investment Revenue due to GASB 31: 2021-22 fair market adjustment of (1.93)%
Bond Fund by Projects is provided in detail on page 70

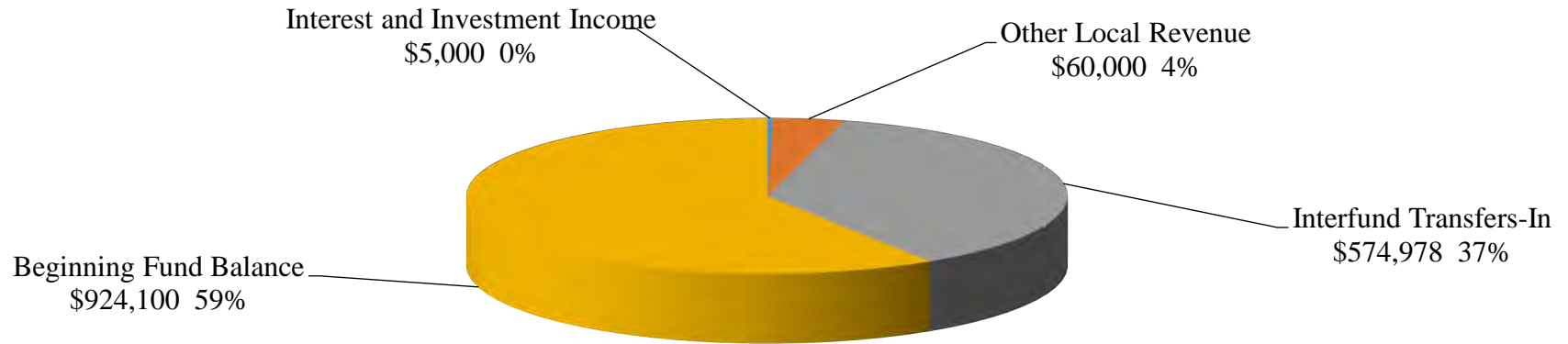
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
SELF-INSURANCE FUND

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

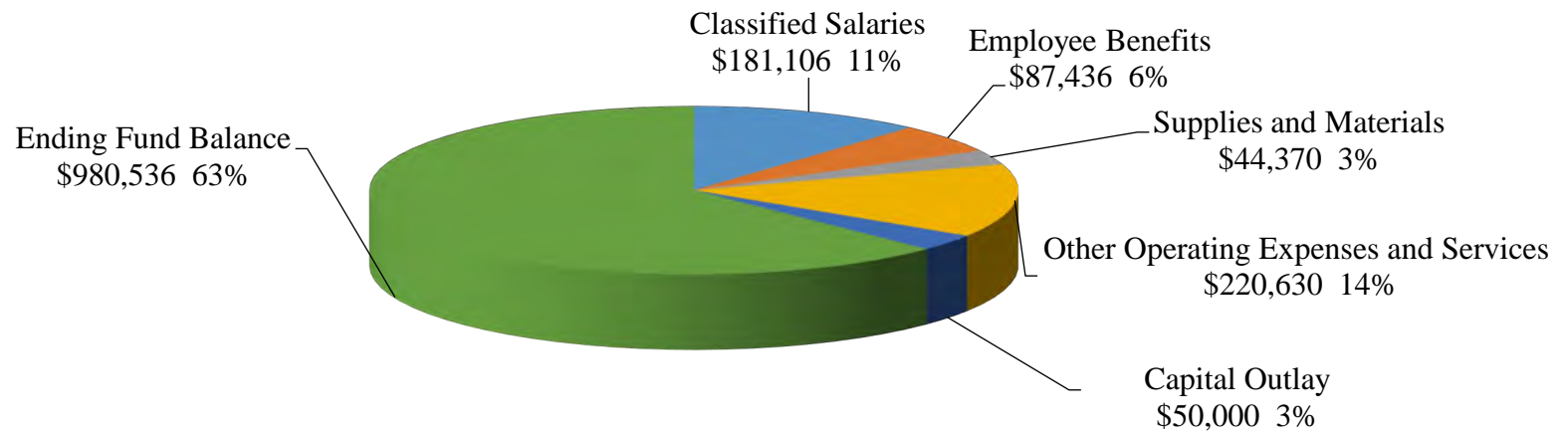
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Self-Insurance Fund Revenues and Beginning Fund Balance: \$1,564,078



Self-Insurance Fund Expenditures and Ending Fund Balance: \$1,564,078



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Self-Insurance Fund

<u>Revenues by Source</u>		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
8800	Local Revenues						
	8860 Interest and Investment	\$ (20,343)	\$ 4,043	\$ 8,500	\$ 12,173	\$ 5,000	(58.93)
	8890 Other Local	(3,084)	60,000	60,000	25,239	60,000	137.73
	Total Local Revenues	<u>(23,427)</u>	<u>64,043</u>	<u>68,500</u>	<u>37,412</u>	<u>65,000</u>	73.74
8900	Interfund Transfers - In	535,372	580,772	580,772	580,772	574,978	(1.00)
	Total Revenues and Other Financing Sources	<u>511,945</u>	<u>644,815</u>	<u>649,272</u>	<u>618,184</u>	<u>639,978</u>	3.53
Beginning Fund Balance		<u>810,776</u>	<u>813,058</u>	<u>813,058</u>	<u>813,058</u>	<u>924,100</u>	13.66
Total Revenues, Other Financing Services, and Beginning Fund Balance		<u><u>\$ 1,322,721</u></u>	<u><u>\$ 1,457,873</u></u>	<u><u>\$ 1,462,330</u></u>	<u><u>\$ 1,431,242</u></u>	<u><u>\$ 1,564,078</u></u>	9.28

Note: Negative Interest and Investment Revenue due to GASB 31: 2021-22 fair market adjustment of (1.93)%

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Self-Insurance Fund

<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
2000	Classified Salaries	\$ 259,373	\$ 152,283	\$ 152,283	\$ 230,888	\$ 181,106	(21.56)
3000	Employee Benefits	101,447	67,100	67,100	93,005	87,436	(5.99)
4000	Supplies and Materials	13,682	45,000	45,000	5,082	44,370	>200
5000	Other Operating Expenses and Services	94,886	220,000	220,000	168,581	220,630	30.87
6000	Capital Outlay	40,275	50,000	50,000	9,586	50,000	>200
	Total Expenditures	509,663	534,383	534,383	507,142	583,542	15.06
Ending Fund Balance		813,058	923,490	927,947	924,100	980,536	6.11
Total Expenditures and Ending Fund Balance		\$ 1,322,721	\$ 1,457,873	\$ 1,462,330	\$ 1,431,242	\$ 1,564,078	9.28

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
STUDENT GOVERNMENT ASSOCIATION FUND

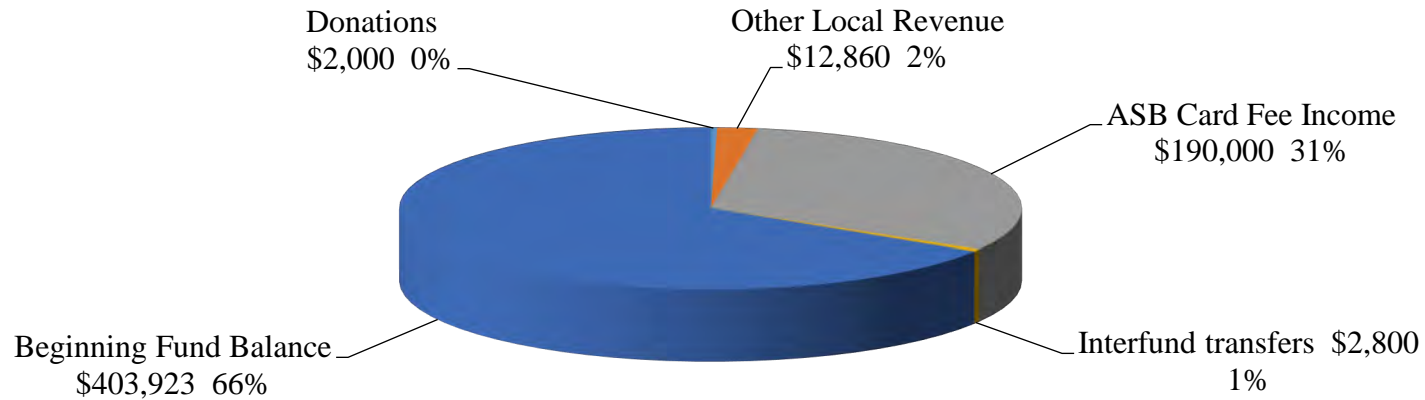
The Student Government Association Fund is a trust fund designated to account for the funds held in trust by the District for student body organizations established pursuant to Education Code Section 76060. This Fund is used for raising and expending money to promote the general welfare, morale, and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

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

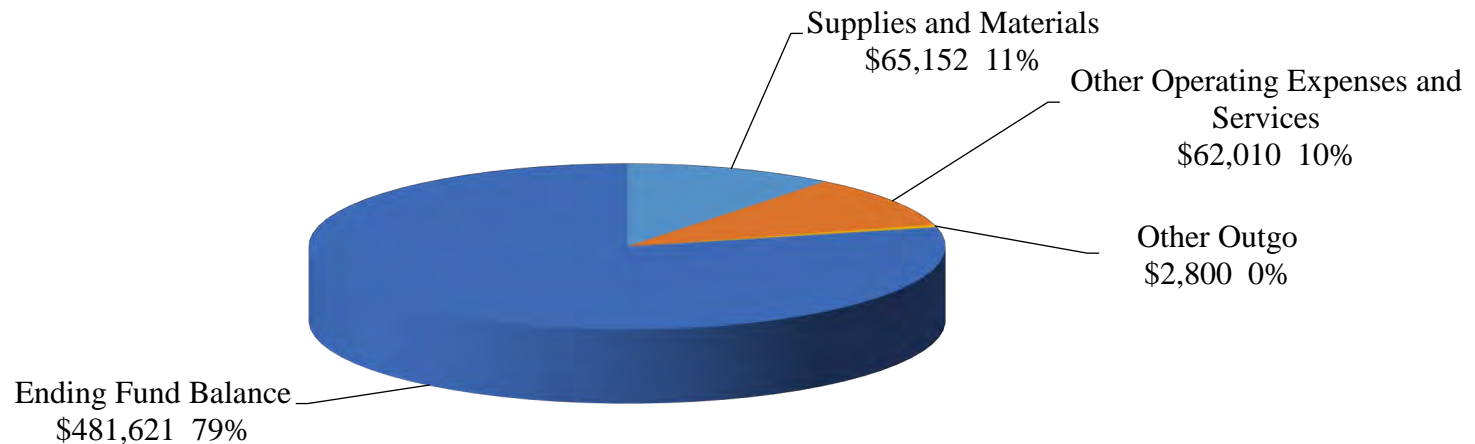
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Student Government Association Fund Revenues and Beginning Fund Balance: \$611,583



Student Government Association Fund Expenditures and Ending Fund Balance: \$611,583



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024 Student Government Association Fund

		2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	%
		Actual	Adopted	Revised	Projected	Tentative	Change
<u>Revenues by Source</u>		Revenues	Budget	Budget	Revenues	Budget	Tent/Pro
8800	Local Revenues						
	8821 Donations	\$ 20	\$ 3,700	\$ 279	\$ 95	\$ 2,000	>200
	8832 Commissions	382	540	1,876	1,876	2,500	33.26
	8841 Ticket Sales	3,787	2,250	2,699	2,699	3,000	11.15
	8842 Advertising Sales	-	375	75	-	375	100.00
	8849 Miscellaneous Sales	(7)	835	375	-	835	100.00
	8857 Membership Fee	5,680	6,140	6,460	5,940	6,100	2.69
	8861 Interest	33	33	45	45	50	11.11
	8887 ASB Card Fee	196,872	200,000	202,064	185,506	190,000	2.42
	Total Local Revenues	<u>206,767</u>	<u>213,873</u>	<u>213,873</u>	<u>196,161</u>	<u>204,860</u>	4.43
8900	Other Financing Sources						
	8980 Interfund Transfers-In	2,100	1,643	1,643	1,500	1,600	6.67
	8999 Intrafund Transfers-In	-	1,200	1,200	600	1,200	100.00
	Total Other Financing Sources	<u>2,100</u>	<u>2,843</u>	<u>2,843</u>	<u>2,100</u>	<u>2,800</u>	33.33
	Total Revenues and Other Financing Sources	<u>208,867</u>	<u>216,716</u>	<u>216,716</u>	<u>198,261</u>	<u>207,660</u>	4.74
Beginning Fund Balance		<u>263,048</u>	<u>314,761</u>	<u>314,761</u>	<u>314,761</u>	<u>403,923</u>	28.33
Total Revenues, Other Financing Sources, and Beginning Fund Balance		<u>\$ 471,915</u>	<u>\$ 531,477</u>	<u>\$ 531,477</u>	<u>\$ 513,022</u>	<u>\$ 611,583</u>	19.21

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024 Student Government Association Fund

Expenditures by Object		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
4000	Supplies and Materials						
4500	Non Instructional	\$ 7,456	\$ 7,500	\$ 7,622	\$ 7,622	\$ 7,622	-
4501	Uniforms Clothing Costumes	102,654	103,000	99,348	48,384	50,000	3.34
4710	Food	3,647	4,000	7,530	7,530	7,530	-
	Total Supplies and Materials	<u>113,757</u>	<u>114,500</u>	<u>114,500</u>	<u>63,536</u>	<u>65,152</u>	2.54
5000	Other Operating Expenses and Services						
5045	Postage	-	200	200	-	200	100.00
5100	Contract	16,793	17,000	25,691	25,691	27,000	5.10
5150	District Administrative Fees and Charges	10,000	5,000	5,000	5,000	5,000	-
5195	Entry Fee	-	100	779	-	100	100.00
5220	Conferences	8,002	4,145	8,002	6,999	7,100	1.44
5224	Student Travel	447	10,000	447	-	5,000	100.00
5300	Dues & Membership Expense	-	2,255	2,499	2,499	2,000	(19.97)
5500	Utilities	-	3,550	162	-	3,000	100.00
5690	Miscellaneous Expense	2,293	2,500	3,169	1,325	2,500	88.68
5740	Advertising	375	900	900	775	800	3.23
5801	Donation Expense	-	7,740	6,466	-	5,000	100.00
5802	Prizes Awards	3,161	5,000	5,000	869	4,000	>200
5999	Credit Card Charges	226	230	305	305	310	1.64
	Total Other Operating Expenses and Services	<u>41,297</u>	<u>58,620</u>	<u>58,620</u>	<u>43,463</u>	<u>62,010</u>	42.67

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024 Student Government Association Fund

<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
7000	Other Outgo						
	7301 Intrafund Transfers-Out	\$ 2,100	\$ 1,100	\$ 1,100	\$ 1,500	\$ 1,600	6.67
	7400 Club Bonus	-	1,200	1,200	600	1,200	100.00
	Total Other Outgo	<u>2,100</u>	<u>2,300</u>	<u>2,300</u>	<u>2,100</u>	<u>2,800</u>	33.33
	Total Expenditures	<u>157,154</u>	<u>175,420</u>	<u>175,420</u>	<u>109,099</u>	<u>129,962</u>	19.12
	Ending Fund Balance	<u>314,761</u>	<u>356,057</u>	<u>356,057</u>	<u>403,923</u>	<u>481,621</u>	19.24
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 471,915</u>	<u>\$ 531,477</u>	<u>\$ 531,477</u>	<u>\$ 513,022</u>	<u>\$ 611,583</u>	19.21

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
STUDENT REPRESENTATION FEE FUND

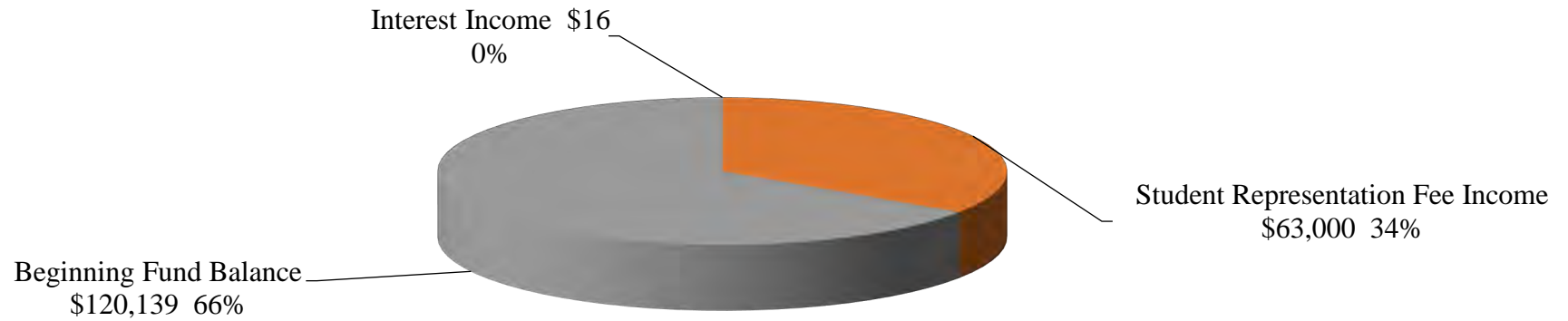
The Student Representation Fee Fund is a trust fund designated to account for funds collected pursuant to Education Code Section 76060.5 that provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The fee is to be expended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

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

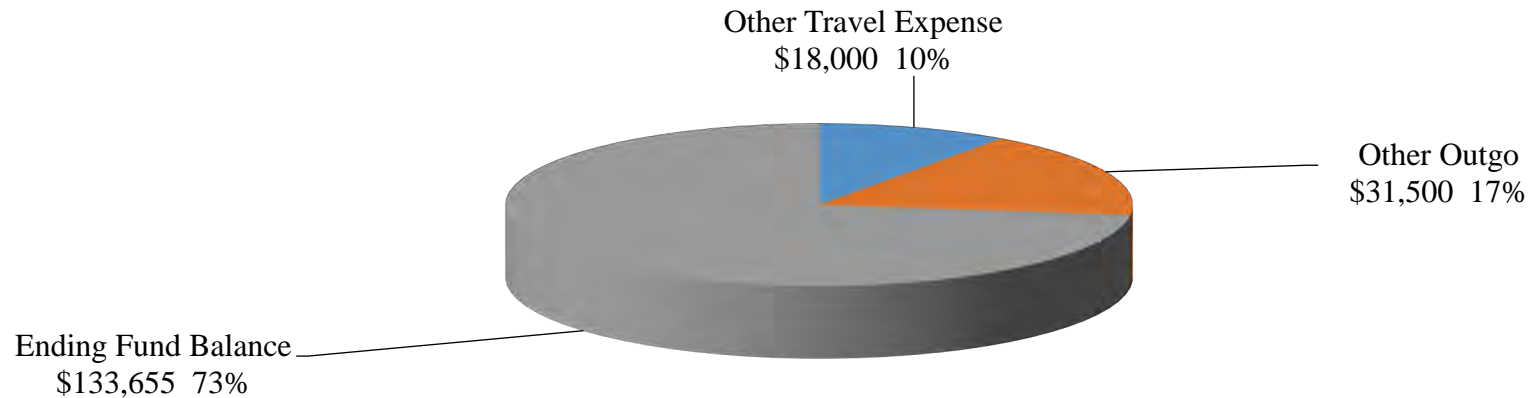
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Student Representation Fee Fund Revenues and Beginning Fund Balance: \$183,155



Student Representation Fee Fund Expenditures and Ending Fund Balance: \$183,155



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Student Representation Fee Fund

<u>Revenues by Source</u>		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
8860	Interest Income	\$ 11	\$ 15	\$ 15	\$ 12	\$ 16	33.33
8884	Student Representation Fee	67,398	79,112	79,112	62,274	63,000	1.17
	Total Local Revenues	<u>67,409</u>	<u>79,127</u>	<u>79,127</u>	<u>62,286</u>	<u>63,016</u>	1.17
Beginning Fund Balance		<u>62,396</u>	<u>96,975</u>	<u>96,975</u>	<u>96,975</u>	<u>120,139</u>	23.89
Total Revenues and Beginning Fund Balance		<u>\$ 129,805</u>	<u>\$ 176,102</u>	<u>\$ 176,102</u>	<u>\$ 159,261</u>	<u>\$ 183,155</u>	15.00

<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
5220	Conferences	\$ -	\$ -	\$ 7,985	\$ 7,985	\$ 8,000	0.19
5224	Student Travel	1,485	1,485	1,485	-	10,000	100.00
5601	AB105 Due to State	31,345	39,556	31,571	31,137	31,500	1.17
	Total Expenditures	<u>32,830</u>	<u>41,041</u>	<u>41,041</u>	<u>39,122</u>	<u>49,500</u>	26.53
Ending Fund Balance		<u>96,975</u>	<u>135,061</u>	<u>135,061</u>	<u>120,139</u>	<u>133,655</u>	11.25
Total Expenditures and Ending Fund Balance		<u>\$ 129,805</u>	<u>\$ 176,102</u>	<u>\$ 176,102</u>	<u>\$ 159,261</u>	<u>\$ 183,155</u>	15.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
STUDENT FINANCIAL AID FUND

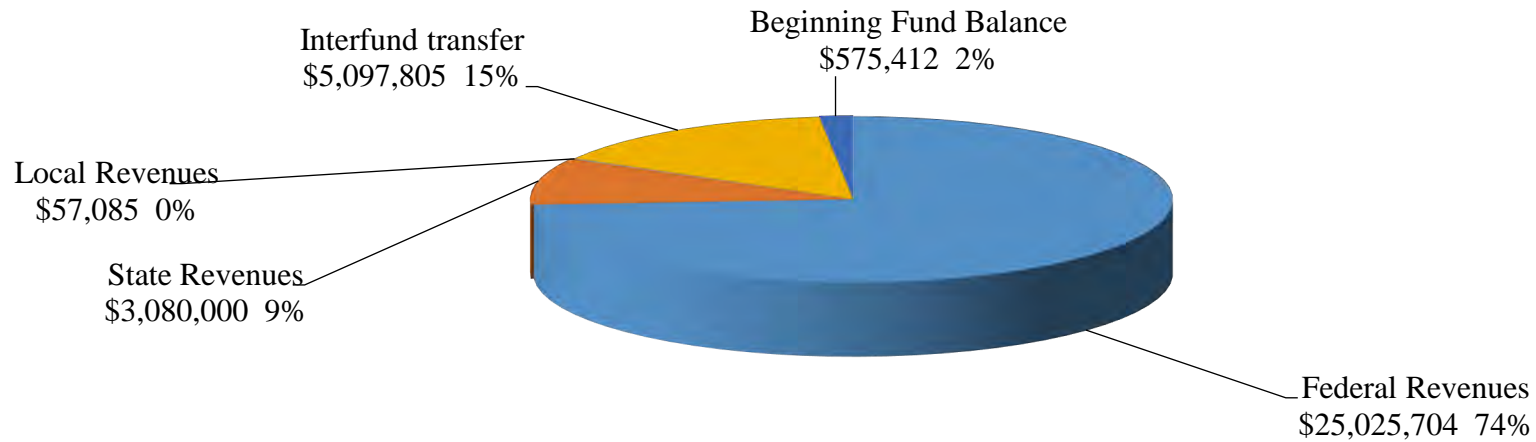
The Student Financial Aid Fund is a trust fund used to account for the deposit and direct payment of government-funded student financial aid, including grants or other funds intended for similar purposes, and the required district matching share of payments to students.

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

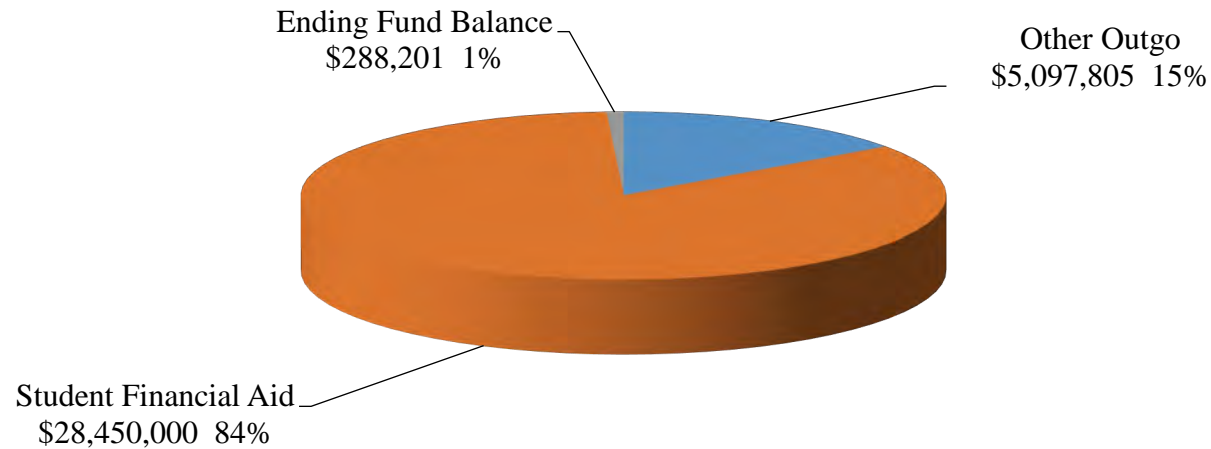
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Student Financial Aid Fund Revenues and Beginning Fund Balance: \$33,836,006



Student Financial Aid Fund Expenditures and Ending Fund Balance: \$33,836,006



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Student Financial Aid Fund

		2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	%
		Actual	Adopted	Revised	Projected	Tentative	Change
<u>Revenues by Source</u>		Revenues	Budget	Budget	Revenues	Budget	Tent/Pro
8100	Federal Revenues						
	8151 PELL Grant	\$ 17,681,886	\$ 18,035,524	\$ 18,035,524	\$ 21,904,371	\$ 23,000,000	5.00
	8151 ECARE Emergency Grant	9	-	-	-	-	-
	8151 Direct Subsidized Loan	145,933	148,852	148,852	424,936	475,000	11.78
	8151 Direct Unsubsidized Laon	138,068	140,829	140,829	462,301	490,000	5.99
	8152 FSEOG	938,734	938,734	938,734	938,734	940,000	0.13
	8159 GI Bill Chapter 33 Veterans Program	87,043	88,785	88,785	118,337	120,704	2.00
	Total Federal Revenues	<u>18,991,673</u>	<u>19,352,724</u>	<u>19,352,724</u>	<u>23,848,679</u>	<u>25,025,704</u>	4.94
8600	State Revenues						
	8640 CAL Grant A	72,000	73,440	73,440	171,750	200,000	16.45
	8640 CAL Grant B	2,496,265	2,527,981	2,527,981	2,700,000	2,800,000	3.70
	8641 CAL Grant C	70,888	72,306	72,306	72,000	80,000	11.11
	Total State Revenues	<u>2,639,153</u>	<u>2,673,727</u>	<u>2,673,727</u>	<u>2,943,750</u>	<u>3,080,000</u>	4.63
8800	Local Revenues						
	8861 Interest	161	161	161	85	85	-
	8890 Other Local	39,517	56,972	56,972	57,000	57,000	-
	Total Local Revenues	<u>39,678</u>	<u>57,133</u>	<u>57,133</u>	<u>57,085</u>	<u>57,085</u>	-
8900	Interfund Transfers-In	<u>21,742,867</u>	<u>4,101,943</u>	<u>4,101,943</u>	<u>7,252,750</u>	<u>5,097,805</u>	(29.71)
	Total Revenues	<u>43,413,371</u>	<u>26,185,527</u>	<u>26,185,527</u>	<u>34,102,264</u>	<u>33,260,594</u>	(2.47)
Beginning Fund Balance		<u>1,764,709</u>	<u>1,803,337</u>	<u>1,803,337</u>	<u>1,803,337</u>	<u>575,412</u>	(68.09)
Total Revenues, Other Financing Sources, and Beginning Fund Balance		<u>\$ 45,178,080</u>	<u>\$ 27,988,864</u>	<u>\$ 27,988,864</u>	<u>\$ 35,905,601</u>	<u>\$ 33,836,006</u>	(5.76)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Student Financial Aid Fund

<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
5000	Bad Debt	\$ 1,050	\$ -	\$ -	\$ -	\$ -	100.00
7300	Intrafund Transfers-Out	21,742,867	4,101,943	4,101,943	7,252,750	5,097,805	(29.71)
7500	Student Financial Aid						
7520	Student Financial Grant	21,725,975	23,616,751	23,616,751	28,139,574	28,500,000	1.28
7599	Prior Year Adjustments	(95,149)	(50,000)	(50,000)	(62,135)	(50,000)	(19.53)
	Total Student Financial Aid	21,630,826	23,566,751	23,566,751	28,077,439	28,450,000	1.33
	Total Expenditures	43,374,743	27,668,694	27,668,694	35,330,189	33,547,805	(5.04)
	Total Ending Fund Balance	1,803,337	320,170	320,170	575,412	288,201	(49.91)
	Total Expenditures and Ending Fund Balance	\$ 45,178,080	\$ 27,988,864	\$ 27,988,864	\$ 35,905,601	\$ 33,836,006	(5.76)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
FOUNDATION FUND

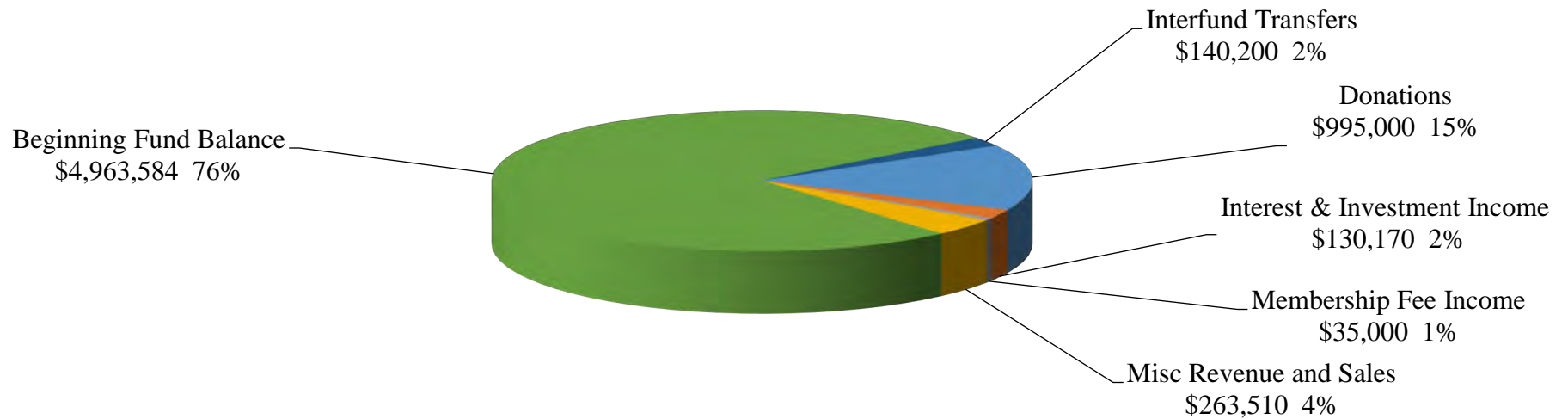
The Foundation Fund is an agency fund that is used to account for the activities of organizations known as “foundations”. The Foundation Fund provides support to students, district programs, and facilities in the form of scholarships, special funding for equipment, and other program needs.

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

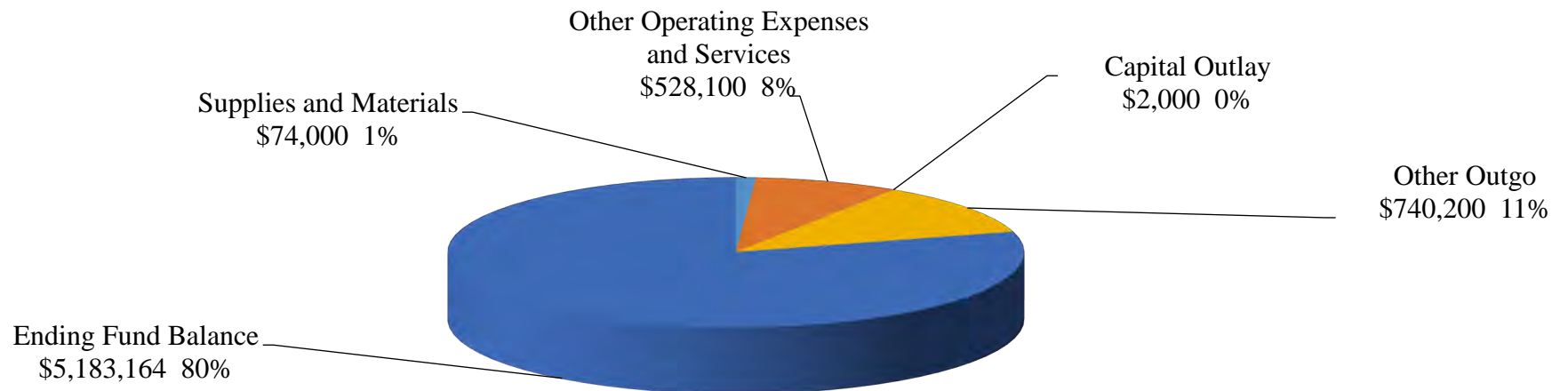
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Foundation Fund Revenues and Beginning Fund Balance: \$6,527,464



Foundation Fund Expenditures and Ending Fund Balance: \$6,527,464



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Foundation Fund

<u>Revenues by Source</u>		2021-2022 Actual Revenues	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Revenues	2023-2024 Tentative Budget	% Change Tent/Pro
8800	Local Revenues						
	8820 In-Kind Donations	\$ -	\$ -	\$ -	\$ 204,731	\$ 205,000	0.13
	8821 Donations	864,010	995,000	995,000	954,567	995,000	4.24
	8841 Ticket Sales	13,275	14,000	14,000	22,430	20,000	(10.83)
	8842 Advertising Sales	4,560	4,560	4,560	6,595	7,000	6.14
	8845 Concession Sales	-	-	-	310	310	-
	8848 Fee Revenue	(53)	300	300	100	200	100.00
	8849 Miscellaneous Sales	(15)	6,150	6,150	-	1,000	100.00
	8856 Entry Fee Income	9,025	13,000	13,000	6,746	10,000	48.24
	8857 Membership Fee	29,822	30,000	30,000	30,000	35,000	16.67
	8859 Annual Management Fees	17,860	18,000	18,000	18,000	20,000	11.11
	8861 Interest	169	170	170	141	170	20.57
	8862 Investment Interest	82,996	90,000	90,000	74,109	80,000	7.95
	8864 Investment Gains/Losses	(622,090)	44,329	44,329	90,000	50,000	(44.44)
	Total Local Revenues	<u>399,559</u>	<u>1,215,509</u>	<u>1,215,509</u>	<u>1,407,729</u>	<u>1,423,680</u>	1.13
8999	Intrafund Transfers-In	178,918	179,000	178,800	106,819	140,000	31.06
8980	Interfund Transfers-In	-	-	200	200	200	-
	Total Transfer Revenue	<u>178,918</u>	<u>179,000</u>	<u>179,000</u>	<u>107,019</u>	<u>140,200</u>	31.00
	Total Revenues and Other Financing Sources	<u>578,477</u>	<u>1,394,509</u>	<u>1,394,509</u>	<u>1,514,748</u>	<u>1,563,880</u>	3.24
	Beginning Fund Balance	<u>5,284,212</u>	<u>4,655,827</u>	<u>4,655,827</u>	<u>4,655,827</u>	<u>4,963,584</u>	6.61
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 5,862,689</u>	<u>\$ 6,050,336</u>	<u>\$ 6,050,336</u>	<u>\$ 6,170,575</u>	<u>\$ 6,527,464</u>	5.78

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Foundation Fund

<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
4000	Supplies and Materials						
	4500 Non Instructional Supplies	\$ 13,123	\$ 15,000	\$ 15,000	\$ 13,969	\$ 14,000	0.22
	4501 Uniforms, Clothing, Costumes	43,526	45,000	52,758	52,259	53,000	1.42
	4710 Food	10,207	11,000	11,000	6,434	7,000	8.80
	Total Supplies and Materials	<u>66,856</u>	<u>71,000</u>	<u>78,758</u>	<u>72,662</u>	<u>74,000</u>	1.84
5000	Other Operating Expenses and Services						
	5002 Bad Debt	-	200	200	-	200	100.00
	5045 Postage	-	200	200	-	200	100.00
	5100 Contract Services	137,567	90,000	224,409	224,409	225,000	0.26
	5151 Foundation Management Fee	17,860	18,000	18,000	18,000	20,000	11.11
	5195 Entry Fee	13,334	14,000	1,561	1,561	10,000	>200
	5210 Mileage	66	100	23	-	100	100.00
	5219 Other Travel Expense	-	-	77	77	100	29.87
	5220 Conferences	3,743	3,800	2,743	-	3,000	100.00
	5224 Student Travel	1,464	1,500	1,500	139	1,000	>200
	5300 Dues and Memberships	1,235	1,300	3,040	2,940	3,500	19.05
	5500 Utilities	2	1	1	-	-	100.00
	5635 Rents or Leases	-	1,000	1,250	1,250	1,500	20.00
	5640 Equipment Repair	3,710	-	-	-	-	100.00
	5690 Miscellaneous	7,574	7,600	167,600	164,961	165,000	0.02
	5740 Advertising	1,429	1,500	25,445	25,445	5,000	(80.35)
	5801 Donations Expense	34,580	138,315	163,559	163,559	50,000	(69.43)
	5802 Prizes and Awards	7,532	7,700	1,664	1,464	5,000	>200
	5995 Bank Charges	36,668	37,000	27,678	20,640	35,000	69.57
	5999 Credit Charges	4,192	4,400	2,865	2,865	3,500	22.16
	Total Other Operating Expenses and Services	<u>270,956</u>	<u>326,616</u>	<u>641,815</u>	<u>627,310</u>	<u>528,100</u>	(15.82)
6000	Capital Outlay						
	6492 Equip Expense Noninstructional	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	100.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
Foundation Fund

<u>Expenditures by Object</u>		2021-2022 Actual Expenditures	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Projected Expenditures	2023-2024 Tentative Budget	% Change Tent/Pro
7000	Other Outgo						
	7300 Interfund Transfers- Out	\$ -	\$ -	\$ 200	\$ 200	\$ 200	-
	7301 Intrafund Transfers-Out	178,195	179,000	178,800	106,819	140,000	31.06
	7510 Student Financial Scholarship	690,855	726,000	405,043	400,000	600,000	50.00
	Total Other Outgo	869,050	905,000	584,043	507,019	740,200	45.99
	Total Expenditures	1,206,862	1,304,616	1,304,616	1,206,991	1,344,300	11.38
9700	Fund Balance						
	9710 Legally Restricted Reserve	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
	9750 Board Restricted Reserve	3,417,903	3,507,796	3,507,796	3,725,660	3,945,240	5.89
	Total Ending Fund Balance	4,655,827	4,745,720	4,745,720	4,963,584	5,183,164	4.42
	Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 5,862,689	\$ 6,050,336	\$ 6,050,336	\$ 6,170,575	\$ 6,527,464	5.78

Notes: Negative Interest and Investment Revenue due to GASB 31: 2021-22 fair market adjustment of (1.93)%

**MT. SAN JACINTO COMMUNITY
COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024
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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

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).

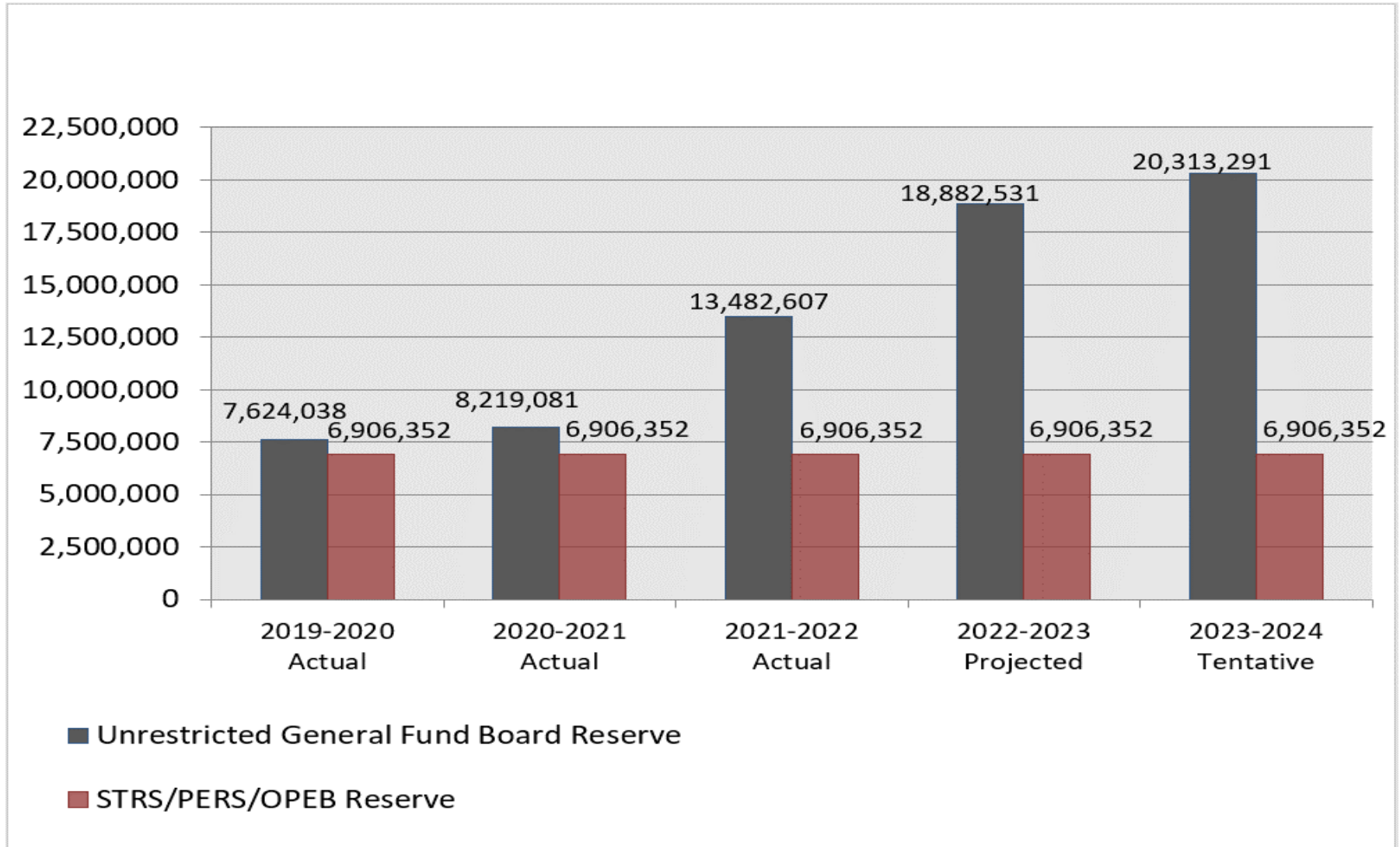
This table recaps the district's 50% computation for the fiscal years 2013-2014 through 2023-2024(expressed as a percentage).

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	50.00	estimated
2023-24	50.00	projected

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

HISTORICAL DATA DISTRICT RESERVES

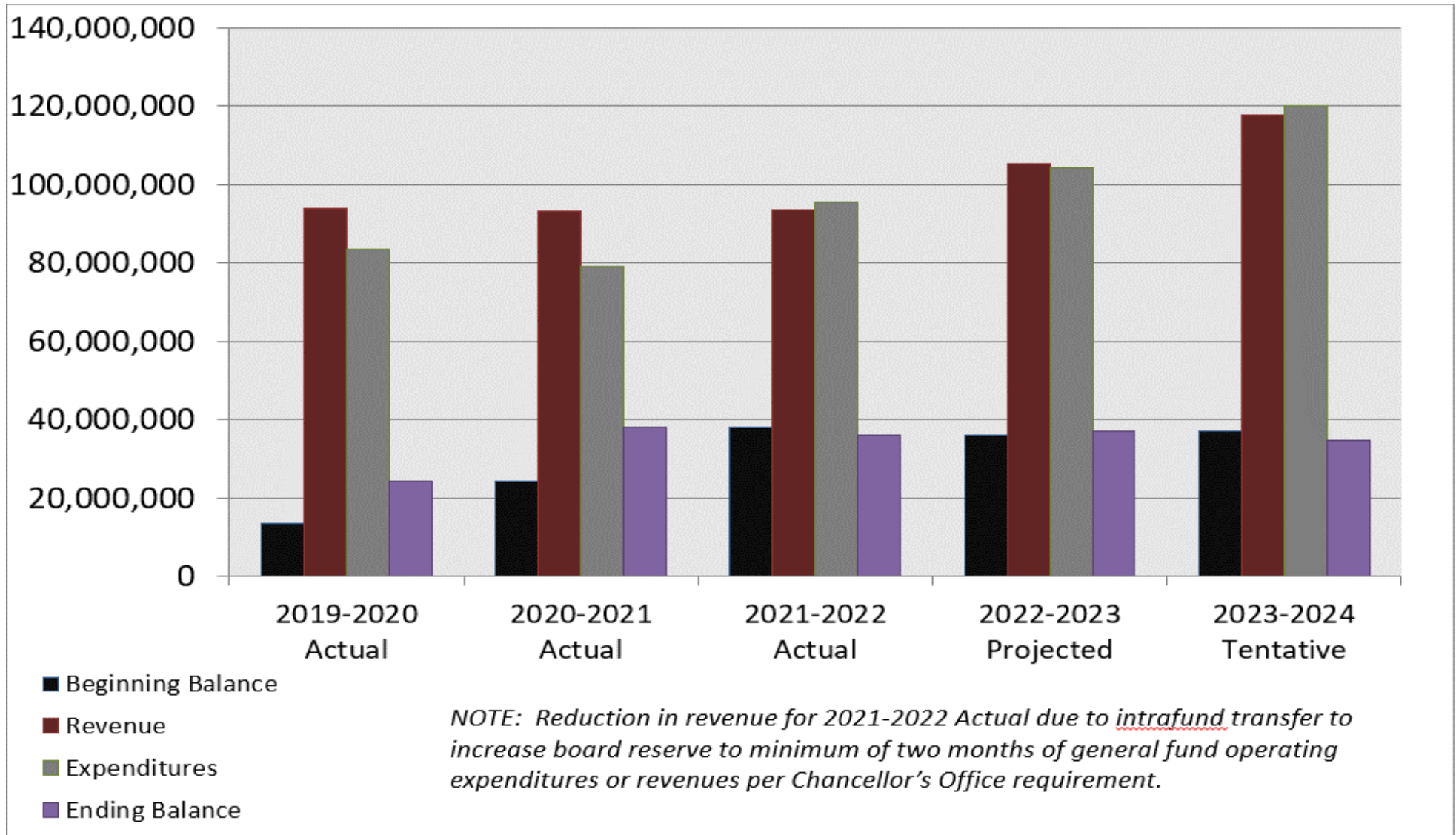


MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

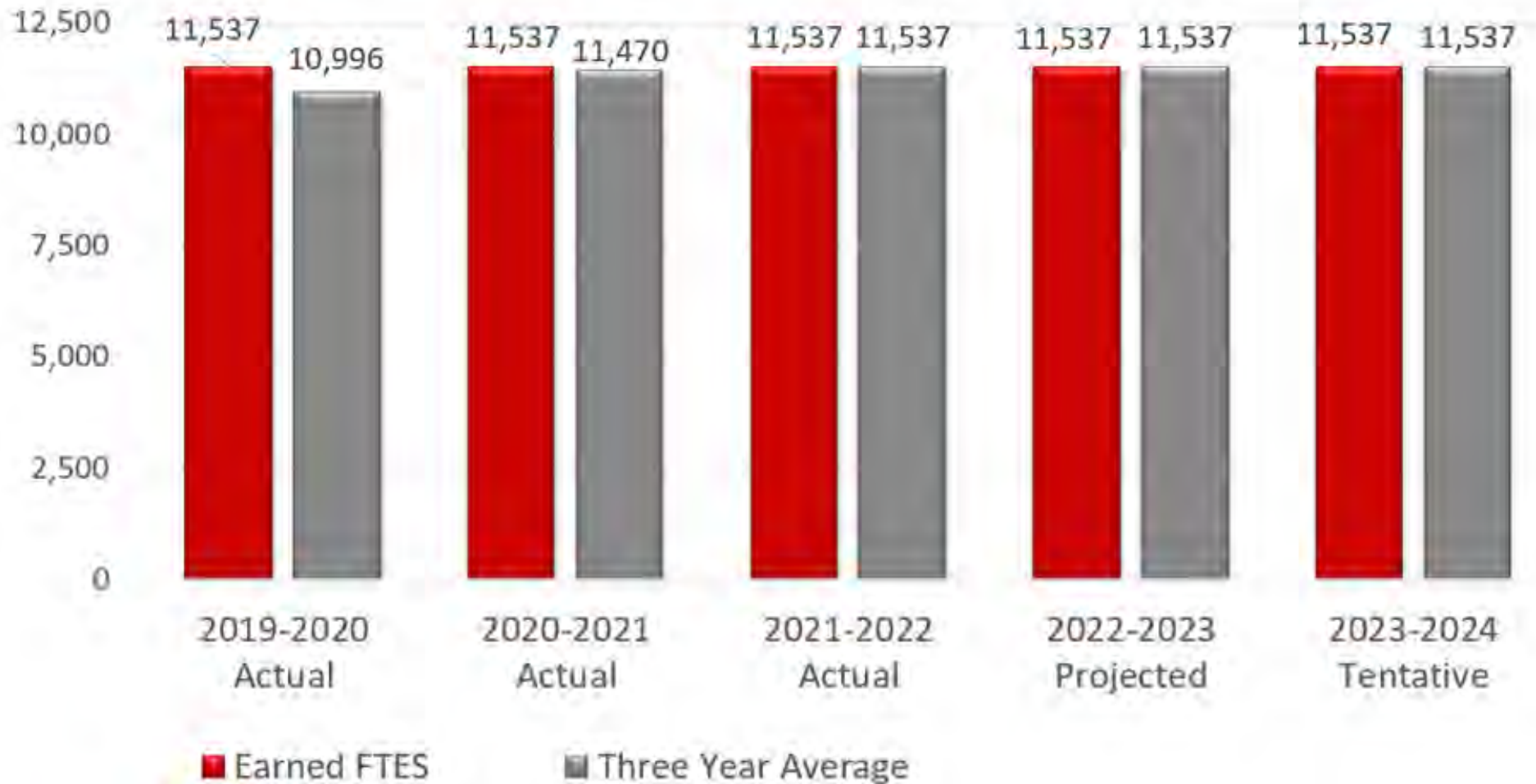
HISTORICAL DATA

Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2023-2024

HISTORICAL DATA CREDIT FTES COMPARISONS



**Based on the Chancellor's Office 2022-23 P1 report released on 2/23*

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2023-2024

Capital Outlay Projects Fund By Project

		2022-2023 Projected	2023-2024 Tentative
<u>BEGINNING FUND BALANCE</u>		\$ 13,679,758	\$ 17,425,965
<u>REVENUES</u>			
1	State Capital Outlay	\$ 14,318,050	\$ 27,429,951
2	State Scheduled Maintenance and Block Grant	3,554,845	5,591,343
3	Other State Revenues	155,000	155,000
4	Interest	45,000	45,000
5	Redevelopment	1,000,000	1,000,000
6	Capital Outlay Surcharge	135,000	120,000
7	Interfund Transfer In	5,000,000	5,000,000
<u>TOTAL REVENUES</u>		\$ 24,207,895	\$ 39,341,294
<u>TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE</u>		<u>\$ 37,887,653</u>	<u>\$ 56,767,259</u>
<u>EXPENDITURES</u>			
1	District - DSA Contract	\$ -	\$ 5,000
2	District- Housing Feasibility Study	-	155,000
3	District - Facilities Five Year Plan	9,690	30,000
4	District - Facility Improvement Projects MVC	217,644	217,644
5	District - Facility Improvement Projects SJC	217,644	217,644
6	District - Facility Improvement Projects TVC	217,644	217,644
7	District - Facility Improvement Projects SGP	50,000	217,644
8	District - Fleet Replacement	25,000	200,000
9	District - Instruction Support	-	30,000
10	District - Misc Bond and Group II Bond Projects	200,000	2,000,000
11	District - New Employee Furniture and Equipment	30,000	40,000
12	District - Parking Lot Improvements	75,000	925,000
13	District - Roof Repair Project	10,000	150,000
14	District - Scheduled Maintenance Special Repair/Block Grant	3,554,845	5,591,343
15	District - Site Security	2,636	50,000
16	District - Student Services Support	30,000	30,000
17	District - Xerox Lease	468,536	650,000
18	District - Admin Support	-	30,000
19	District- HVAC Controls	-	1,750,000
20	District- HERF secondary effects	-	1,000,000
21	MVC- Path of travel	-	1,000,000
22	MVC - STEM Building	4,430,138	19,292,862
23	MVC- Roof 3000 Building	-	450,000
24	SJC - Secondary Effects Campus wide	1,000,000	10,435,259
25	SJC - Solar Maintenance	25,000	25,000
26	SJC - STEM Building	9,887,911	8,137,089
27	SJC - HVAC Upgrade for Gym	10,000	-
28	SJC- Roof Printshop	-	200,000
29	TVC- Access Control	-	300,000
<u>TOTAL EXPENDITURES</u>		\$ 20,461,688	\$ 53,347,129
<u>ENDING FUND BALANCE</u>		\$ 17,425,965	\$ 3,420,130
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>		<u>\$ 37,887,653</u>	<u>\$ 56,767,259</u>

Note: Capital Outlay Projects Fund by object is provided on page 38 and 39.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024

Bond Fund By Project				
		2022-2023 Projected	Cumulative To Date Through 06/30/2023	2023-2024 Tentative
BEGINNING FUND BALANCE		\$ 65,444,237	\$ -	\$ 29,389,567
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		596,004	4,849,448	100,000
TOTAL REVENUES AND BEGINNING FUND BALANCE		\$ 66,040,241	\$ 300,264,198	\$ 29,489,567
EXPENDITURES				
1. District - Athletics Facilities Renovation	(Series A)	\$ -	\$ 12,210,227	\$ -
2. District - Building Security Access Control	(Series A)	-	41,750	-
3. District - CDEC Security Enhancements	(Series A)	-	624,801	-
4. District - Classroom Phones	(Series A)	-	75,090	-
5. District - EIR/CEQA	(Series A)	-	1,221,742	-
6. District - Fiber Re-Capitalization (Technology)	(Series A)	-	447,733	-
7. District - Infrastructure Master Plan	(Series A)	-	416,363	-
8. District - Lease Revenue Bond (LRB)	(Series A)	-	12,488,443	-
9. District - Miscellaneous Planning and Bond Management Expenses	(Series A)	-	426,805	-
10. District - Network and Control Switches Upgrades	(Series A)	-	986,523	-
11. District - Planning	(Series A)	-	1,189,867	-
12. District - Shade Structure Projects	(Series A)	-	1,608,512	-
13. District - Signage and Wayfinding	(Series A)	-	35,280	-
14. District - Solar Photovoltaic System	(Series A)	-	2,846,621	-
15. District - Video Conferencing Upgrades	(Series A)	-	322,697	-
16. District - Wireless Deployment	(Series A)	-	1,014,854	-
17. MVC - Building 300 Renovation	(Series A)	-	100,613	-
18. MVC - Building 3000 Rehabilitation/Fiber Installation	(Series A)	-	3,518,567	-
19. MVC - Building 700 Renovation	(Series A)	-	4,297,806	-
20. MVC - Emergency Generator	(Series A)	(28,700)	95,468	-
21. MVC - Science Labs and Classroom Modular Swing Space	(Series A)	-	4,796,130	-
22. SGP - New Center Template	(Series A)	-	6,770	-
23. SGP - Science Labs and Classroom Modular Swing Space	(Series A)	-	336,180	-
24. SJC - Emergency Generator	(Series A)	-	390,252	-
25. SJC - Parking Lot Expansion	(Series A)	-	1,350	-
26. SJC - Science Labs and Classroom Modular Swing Space	(Series A)	-	1,048,931	-
27. SJC - Secondary Effects	(Series A)	-	236,750	-
28. Wildomar - New Center Template	(Series A)	-	385,411	-
29. TVC - MSJC Temecula	(Series A)	-	20,000,000	-
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)	209,065	2,744,073	-
41. TVC Renovation - Phase 1 (Building G)	(Series B)	(20,530)	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	1,500
45. District - Signage and Wayfinding	(Series C)	-	-	3,000,000
46. MVC - Stadium	(Series C)	15,578,005	39,800,500	2,117,000
47. MVC - STEM Building	(Series C)	11,228,405	13,746,331	15,983,886
48. SJC - STEM Building	(Series C)	9,643,279	12,605,301	7,387,181
50. TVC Renovation - Phase 2 (Building F and Central Plant)	(Series C)	\$ -	\$ 8,715,462	0
51. TVC Renovation - Tower B	(Series C)	41,150.00	41,150.00	1,000,000
TOTAL EXPENDITURES		36,650,674	\$ 270,874,631	\$ 29,489,567
ENDING FUND BALANCE		\$ 29,389,567	\$ 29,389,567	\$ (0)
TOTAL EXPENDITURES AND ENDING FUND BALANCE		\$ 66,040,241	\$ 300,264,198	\$ 29,489,567

Note: Bond Fund by object is provided on page 42.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024

Mt. San Jacinto College

Budget Allocation Model - Tentative FY 2023-2024

Unrestricted General Fund - Unaudited

Revenue		<u>Tentative Budget FY 2023-2024</u>
Net additional Unbudgeted Revenue over Expense		\$ 36,618,071
Budgeted Ending Balance 6/30/23		300,000
Unaudited Beginning Balance 7/1/2023		\$ 36,918,071
FY 2023-2024 Projected Revenue		119,489,946
Total Anticipated Revenue		156,408,017

Notes		
1.	Less, Unrestricted Reserve	(34,613,692)
2.	Less, Student Financial Services	(85,000)
3.	Less, Interfund Transfer to Childcare	(56,261)
4.	Less, Intrafund Transfer to Block Grant	(257,892)
5.	Less, Intrafund transfer to Board designated reserve at 17%	(\$1,430,760)
6.	Less, Interfund Transfer to Self Insurance	(574,978)
7.	Less, Interfund Transfer to Capital Outlay	(5,000,000)
		(42,018,583)
Total Available Funds for Allocation (TAFA)		\$ 114,389,434

Allocation Increment		
1.	PY Base Expenditure Budget (FY 2022-2023)	\$ 132,093,832
2.	CY TAFA (2023-2024)	114,389,434
3.	Allocation Increment (A.I.)	(17,704,398)
4.	FY 2023-2024 Base Budget Adjustments	(17,704,398)
	Remaining Allocation Increment	\$ 0

Expenditures	President	Instruction	Student Services	Business Services	Human Resources	Institutional Effectiveness	Total
FY 2022-2023 Base Expenditure Budget (1000-6XXX)	\$ 3,471,598	\$ 53,720,274	\$ 11,386,155	\$ 48,461,342	\$ 5,745,848	\$ 9,308,615	\$ 132,093,832
FY 2023-2024 Base Budget Adjustments (1)	(119,938)	5,299,865	(22,893)	(24,011,149)	1,180,956	(31,239)	(17,704,398)
FY 2023-2024 Total Expenditure Budget	\$ 3,351,660	\$ 59,020,139	\$ 11,363,262	\$ 24,450,193	\$ 6,926,804	\$ 9,277,376	\$ 114,389,434

	San Jacinto Campus	Meniffee Valley Campus	Temecula Valley Campus	San Gorgonio Campus	District Wide (2)	Total
FY 2023-2024 Total Expenditure Budget by Campus (1000-6XXX)*	\$ 26,335,898	\$ 34,832,885	\$ 7,437,469	\$ 158,863	\$ 45,624,319	\$ 114,389,434

Note:
(1) Negative adjustment to base due to moving beginning balance to contingency and reserves.
(2) District Wide total includes beginning balance reserves.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2023-2024

