

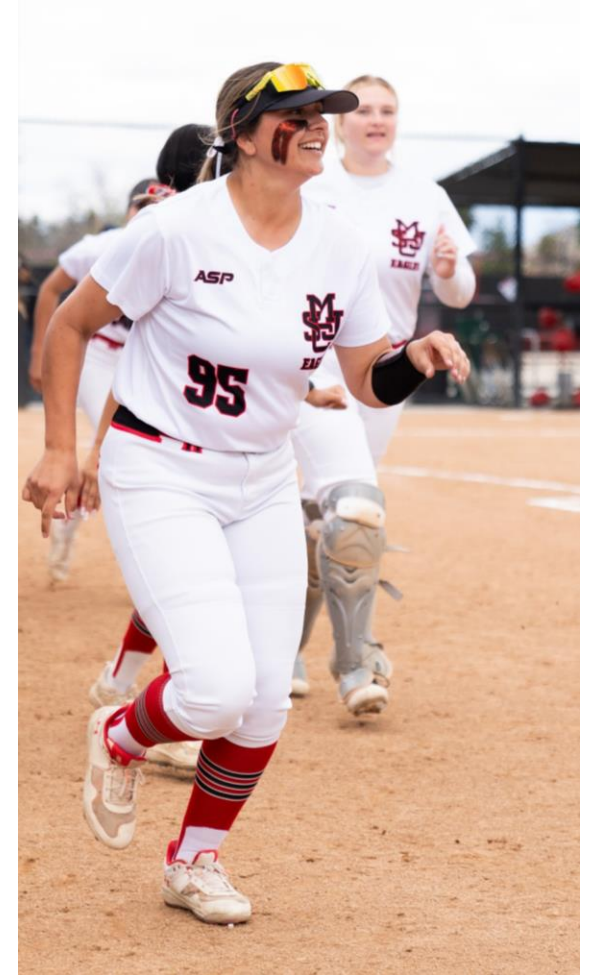
State Enacted & MSJC Adopted Budget FY 2025-26

Board of Trustees Meeting
September 11, 2025

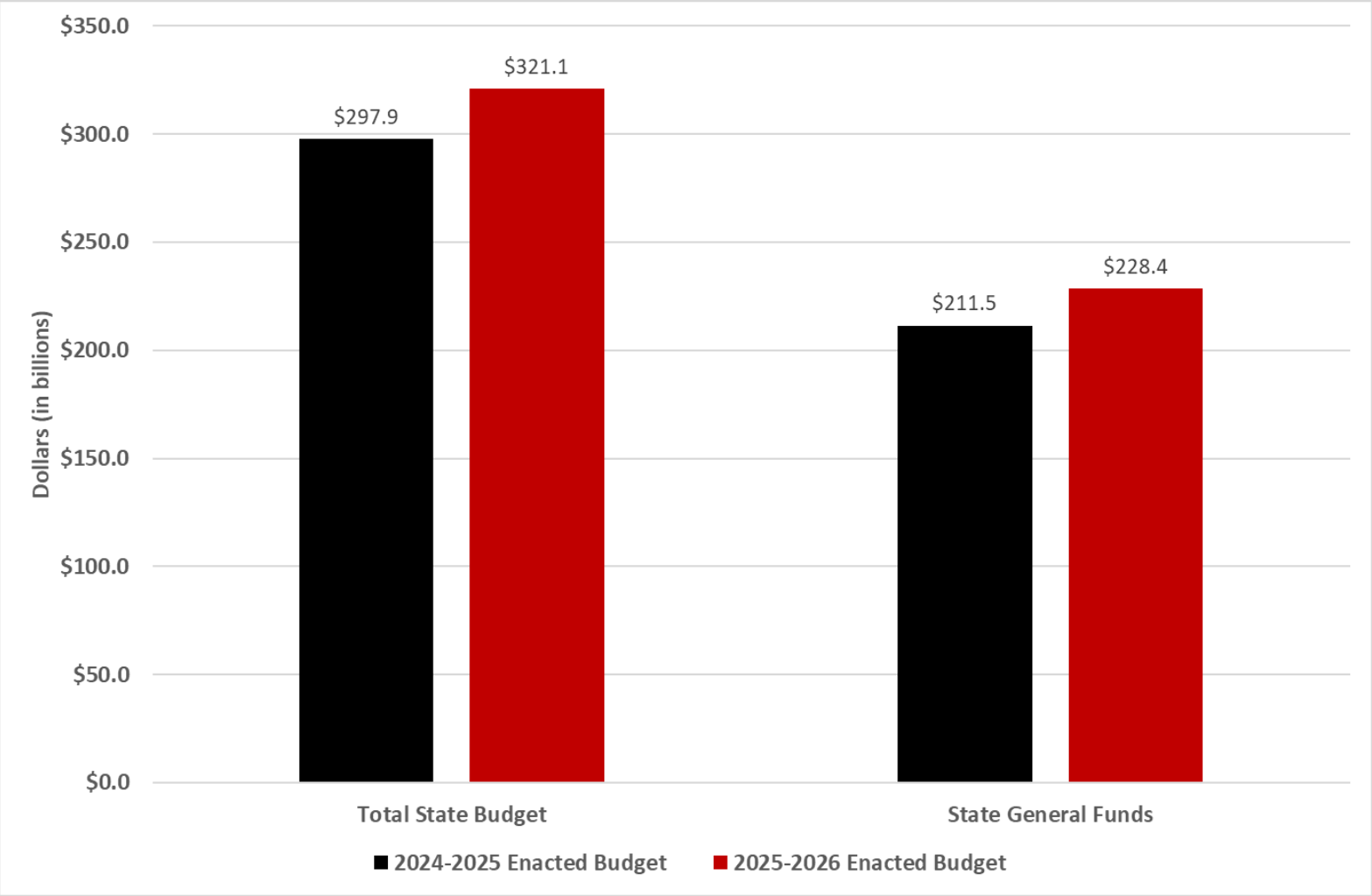
MSJC | Mt. San Jacinto
College

2025-26 Enacted State Budget Features

- **Imposition of federal policy changes, most notably broad-based tariffs, significantly slowed growth in the California Economy.**
[1, p. 1] [2, p. 4]
- **Downgraded revenue expectations coupled with substantial cost and caseload growth in several core state programs, most notably in Medi-Cal, have produced a \$11.8B deficit** [1, p. 1] [2, p. 4]
- **Deficit Solutions:** [1, pp. 2-3] [2, p. 4-5]
 - Reductions (\$2.8B)
 - Revenue/Borrowing (\$7.8B)
 - Fund Shifts (\$1.2B)
- **Enacted Budget withdrawal of \$455M entirely drains Proposition 98 Rainy Day Fund at the end of 2025-26** [1, p. 13] [2, p. 6]



2025-26 Enacted Budget vs. 2024-25 Enacted Budget



[2, p. 3]

Proposition 98 Funding by Source

All Proposition 98 Programs (In Thousands)

Minimum Guarantee	2023-24	2024-25	2025-26	Change From 2024-25	Percent Change
General Fund	\$67,014,190	\$87,628,304	\$80,737,579	(\$6,890,725)	-8%
Local property tax	31,470,059	32,317,340	33,820,745	1,503,405	5%
Totals	\$98,484,249	\$119,945,644	\$114,558,324	(\$5,387,320)	-4%

Community Colleges Only ^a (In Millions)

Source	2023-24	2024-25	2025-26	Change From 2024-25	Percent Change
General Fund	\$7,345	\$9,242	\$8,471	(\$771)	-8%
Local property tax	4,135	4,232	4,438	206	5%
Totals	\$11,480	\$13,474	\$12,909	(\$565)	-4%

^aCCC totals include resources that go to the K-12 system via the Adult Education, Apprenticeship, and K-12 Strong Workforce programs.

[2, pp. 6-7]

CCC Student Centered Funding Formula (SCFF)



- **Statewide SCFF, \$10B** [2, p. 9]
 - **2.30% COLA, \$217.4M** [1, p. 22] [2, pp. 4, 7]
 - **2.35% Combined Growth Investment, \$140M** [1, p. 22] [2, p. 4, 8]
 - \$100M for 2024-25
 - \$40M for 2025-26
 - **Defers \$408.4M in SCFF funding from 2025-26 to 2026-27** [1, p. 22] [2, p. 6]
 - **\$49.7M from Proposition 98 Rainy Day Fund for SCFF costs in 2025-26** [1, p. 22] [2, p. 6]

CCC Other Ongoing Statewide Policy Adjustments

- **2.30% COLA for Adult Ed., EOPS, DSPS, Apprenticeship, CalWORKS, Mandates Block Grant, CARE, Childcare Tax Bailout** [1, p. 22] [2, p. 8]
- **\$10M for Rising Scholars Network Expansion** [1, p. 23] [2, p. 8]
- **\$5M for Credit for Prior Learning Expansion** [1, p. 22] [2, p. 8]
- **\$3.31M for Financial Aid Administration Adjustments** [2, p. 8]



CCC One-Time Statewide Policy Adjustments

- **\$60M for Student Support Block Grant** [1, p. 23] [2, p. 8]
- **\$20M for Emergency Financial Aid** [1, p. 23] [2, p. 8]
- **\$15M for Dreamer Resource Liaisons** [1, p. 23] [2, p. 8]
- **\$25M to Develop Career Passport** [1, p. 22] [2, p. 8]
- **\$15M to Expand Credit for Prior Learning** [1, p. 22] [2, p. 8]
- **\$12M for Statewide Common Cloud Data Platform** [1, p. 23] [2, p. 8]
- **\$10M for EMT & Paramedic Pre-apprenticeship** [1, p. 23] [2, p. 8]
- **\$10M for CA Healthy School Food Pathway Program** [1, p. 23] [2, p. 8]
- **\$5.1M for Financial Aid Community Outreach** [1, p. 23] [2, p. 8]
- **\$5M for LA Career Technical Education Workforce Development** [1, p. 23] [2, p. 8]



MSJC 2025-26 Adopted Budget Overview



Fund	Description	FY 2025-2026 Adopted Budget
11	General -- Unrestricted	\$ 205,762,229
11	BOT Special Reserve	\$ 30,982,958
12	General -- Restricted	\$ 53,905,331
12	Parking	\$ 1,301,045
12	Health Center	\$ 1,916,912
12	Instructional Equipment Block Grant	\$ 2,353,171
32	Cafeteria	\$ 3,896,178
33	Child Development	\$ 2,369,978
41	Capital Outlay Projects	\$ 57,114,021
43	Bond Projects	\$ 23,511,205
61	Self-Insurance	\$ 12,062,200
71	Student Government Association	\$ 784,648
72	Student Representation Fee	\$ 128,293
74	Student Financial Aid	\$ 52,514,023
79	Foundation	\$ 9,441,664
TL	Total	\$ 458,043,856

Features of 2025-26 MSJC Adopted Budget

Revenue

- 2.30% COLA on apportionment
- \$650K SCFF one-time
- TVC Center Status
- FTES, Supplemental, & Success Growth
- 3% deficit applied to apportionment revenue

Expense

- Step & column raises
- PERS & STRS employer contribution increases
- Health & welfare benefit cost increases
- Funding for secondary effects, HVAC Controls & Gym project, wayfinding, & energy projects



2025-26 Adopted Budget Allocation Model

Unrestricted Revenues & Beginning Fund Balance		Ongoing	One-Time	Combined
	Unaudited Beginning Balance	\$ -	\$ 64,592,903	\$ 64,592,903
	FY 2025-2026 Projected Revenue			
	Apportionment Entitlement	\$ 130,171,473	\$ 649,864	\$ 130,821,337
	Less 3% Apportionment Deficit Factor	\$ (3,905,144)	\$ (19,496)	\$ (3,924,640)
	Other Revenue	\$ 14,730,395	\$ -	\$ 14,730,395
		\$ 140,996,724	\$ 630,368	\$ 141,627,092
	Less BOT Required Intrafund Transfer			
	17% of Projected Revenue	\$ (24,076,606)	\$ -	\$ (24,076,606)
	BOT Required Reserve Unaudited Beginning Balance	\$ 23,958,839	\$ -	\$ 23,958,839
		\$ (117,767)	\$ -	\$ (117,767)
	Less Other Intrafund Transfers			
	Instructional Block Grant	\$ (340,000)	\$ -	\$ (340,000)
		\$ (340,000)	\$ -	\$ (340,000)
	Total Unrestricted Revenues & Beginning Fund Balance	\$ 140,538,957	\$ 65,223,271	\$ 205,762,229

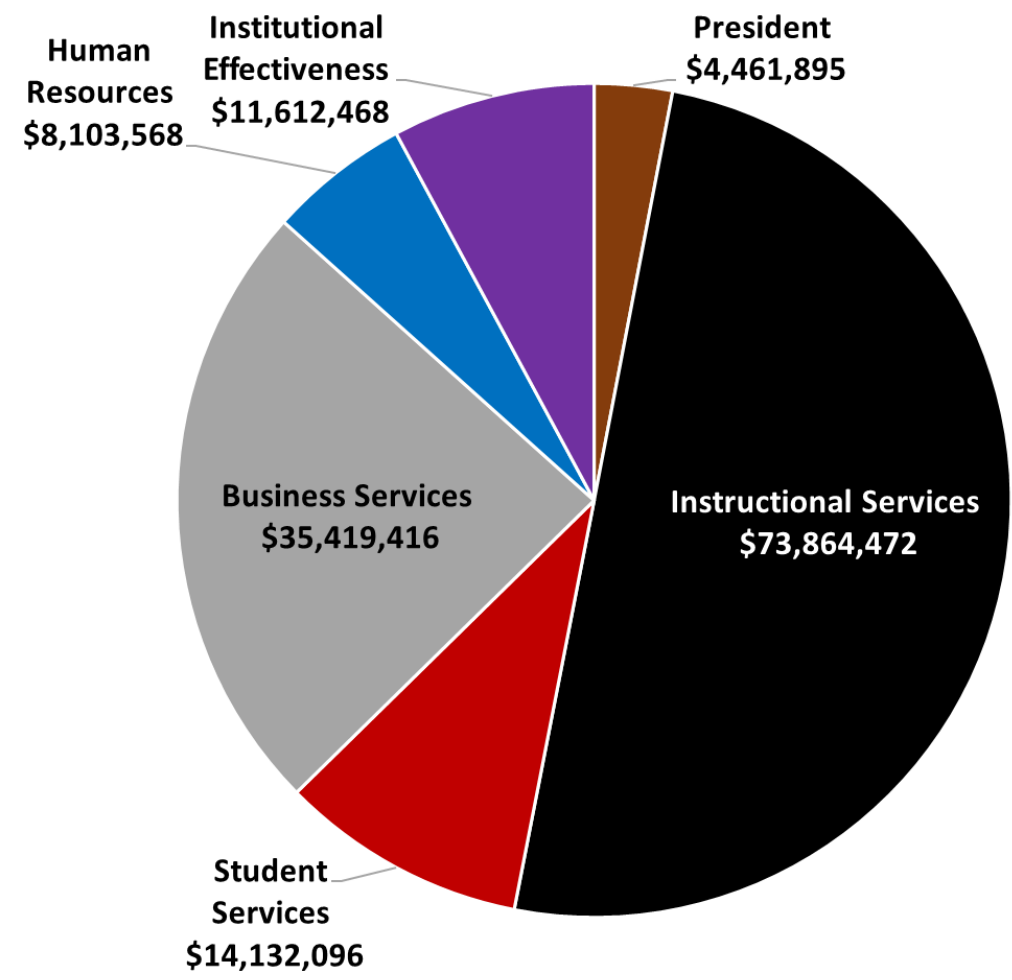
2025-26 Adopted Budget Allocation Model

Unrestricted Expenditures & Ending Fund Balance		Ongoing	One-Time	Combined
Expenditure Budget				
	PY Base Expenditure Budget (FY 2024-2025)	\$ 121,550,124	\$ 10,115,782	\$ 131,665,906
	FY 2025-2026 Budget Adjustments	\$ 11,252,258	\$ 4,675,751	\$ 15,928,009
		\$ 132,802,382	\$ 14,791,533	\$ 147,593,915
Interfund Transfers				
	Childcare	\$ 56,261	\$ -	\$ 56,261
	Self Insurance	\$ 402,396	\$ 5,000,000	\$ 5,402,396
	Capital Outlay	\$ -	\$ 10,000,000	\$ 10,000,000
		\$ 458,657	\$ 15,000,000	\$ 15,458,657
Other Outgo				
	Student Financial Services	\$ 85,000	\$ -	\$ 85,000
		\$ 85,000	\$ -	\$ 85,000
Contingencies & Reserves				
	One-time Economic Reserve	\$ -	\$ 630,368	\$ 630,368
	Unrestricted Reserve	\$ -	\$ 41,994,289	\$ 41,994,289
		\$ -	\$ 42,624,657	\$ 42,624,657
Total Unrestricted Expenditures & Ending Fund Balance		\$ 133,346,039	\$ 72,416,190	\$ 205,762,229



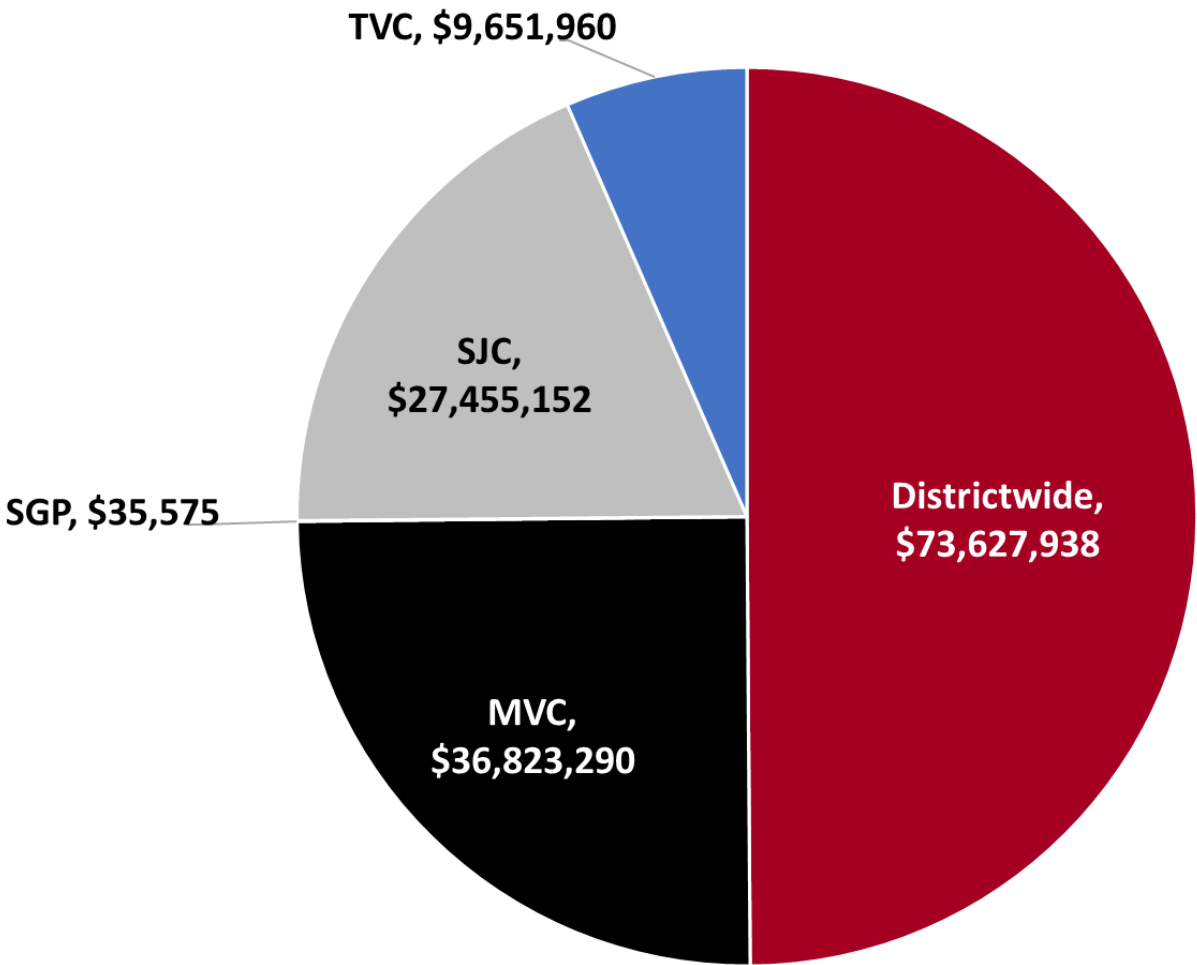
2025-26 MSJC Adopted Budget Expenditures by Division

Unrestricted General Fund – Expenditure Budget



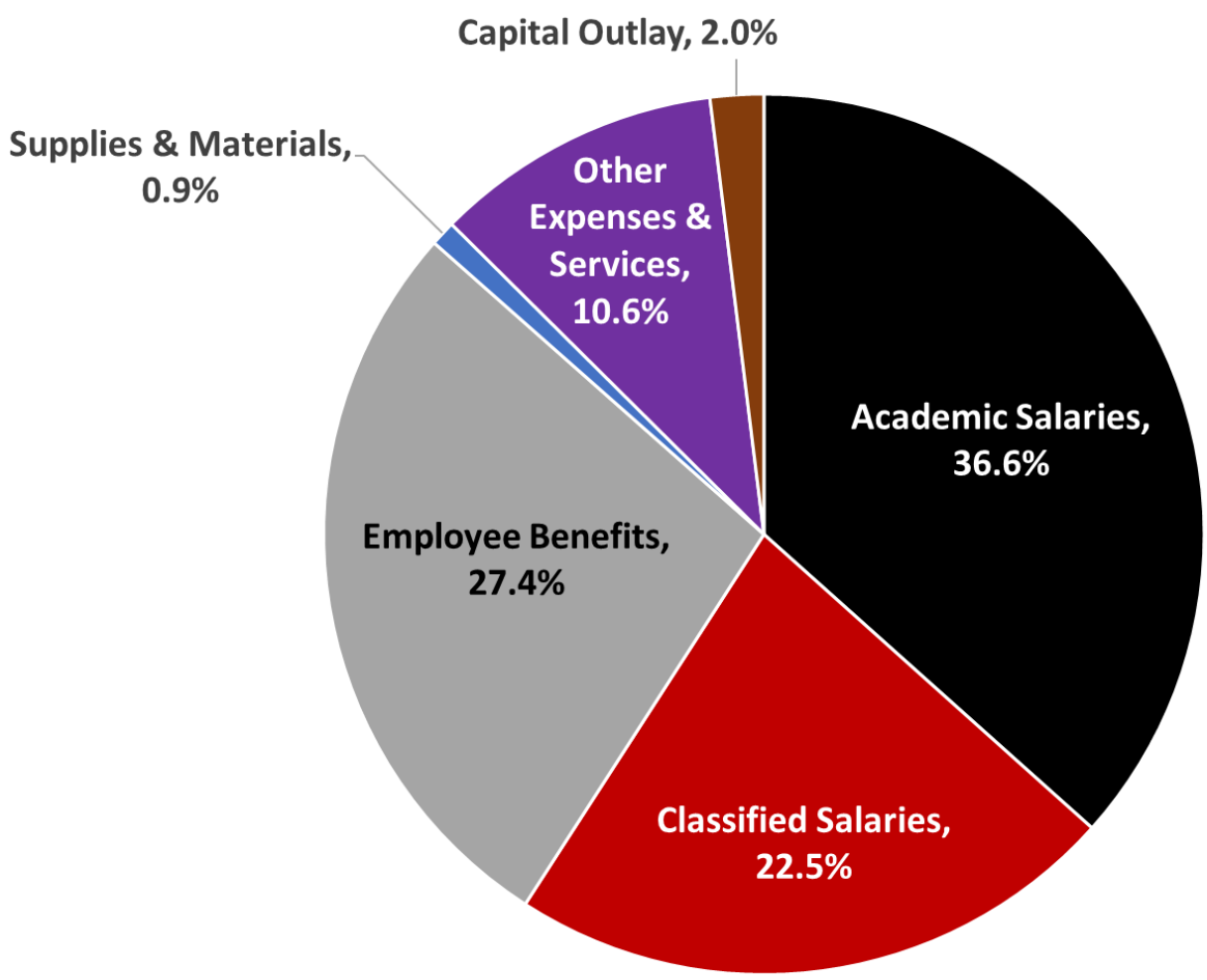
2025-26 MSJC Adopted Budget Expenditures by Location

Unrestricted General Fund – Expenditure Budget

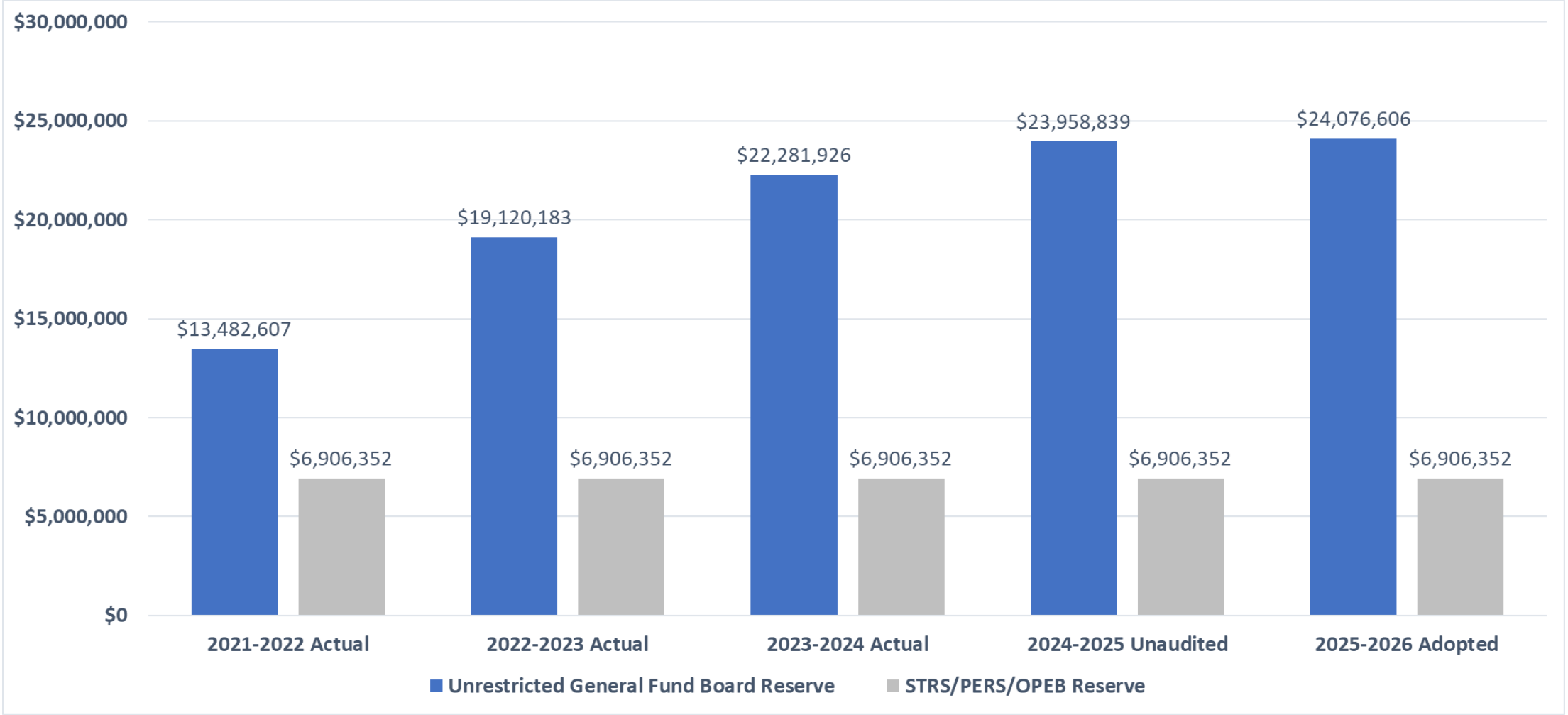


2025-26 MSJC Adopted Budget Expenditures by Percent

Unrestricted General Fund Expenditure Budget – 86.5% Salary/Benefits



Board of Trustees Special Reserve Fund



Questions?

Sources

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<https://www.cccco.edu/-/media/CCCCO-Website/docs/report/2025-joint-analysis-enacted-budget.pdf>
- [3] 2023-24 CCCCCO Recalculation Report
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- [4] 2024-25 CCCCCO P2 Report
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- [5] 2024-25 CCCCCO Early Recalculation July 2025 Report
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