

Mt. San Jacinto Community College District Adopted Budget 2015-2016



Board of Trustees

Ann Motte, President – Trustee Area 4

Tom Ashley, Clerk – Trustee Area 5

Sherrie Guerrero, Ed.D. – Trustee Area 1

Dorothy McGargill – Trustee Area 2

Bill Zimmerman – Trustee Area 3



MSJC

MT. SAN JACINTO COLLEGE

Our Mission Statement



Mt. San Jacinto College offers 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 student success empowers students with the skills and knowledge needed to participate meaningfully in today's complex world.

Vision Statement

Transforming Learners. Transforming Communities. Transforming Lives.




MSJC

MT. SAN JACINTO COLLEGE

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

TABLE OF CONTENTS

<u>FUND</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	Mission Statement	1
	President's Message	3
	List of Funds Budgeted	4
11	General Fund Unrestricted	10
11	Board of Trustees Special Reserve Fund	13
12	General Fund Restricted	19
12	Parking Fund	22
12	Instructional Equipment Block Grant Fund	25
32	Cafeteria Fund	29
33	Child Development Fund	33
41	Capital Outlay Projects Fund	37
43	Bond Projects Fund	40
51	Bookstore Fund	44
61	Self-Insurance Fund	48
71	Student Government Association Fund	53
72	Student Representation Fee Fund	56
74	Student Financial Aid Fund	60
79	Foundation Fund	65
	Supplemental Data	
	Cost-of-Living Adjustment	66
	Compliance with the Fifty-Percent Law	67
	Historical Data - District Reserves	68
	Historical Data - Revenue vs. Expenditures	69
	Historical Data - FTES Comparison	70
	Capital Outlay Projects Fund By Project	71
	Bond Projects Fund By Project	72
	Budget Allocation Model	73
	Budget Fund Summary	73

To: Board of Trustees
From: Roger Schultz, Superintendent/President 
Subject: Adopted Budget 2015-2016
Date: September 10, 2015

On June 24, 2015 Governor Edmund G. Brown signed a balanced, on-time budget that pays down debt while directing more resources to schools. The 2015 Budget Act saves for a rainy day as it implements the first year of Proposition 2. This budget also invests in access to the state's higher education systems, as well as in their quality, and in keeping them affordable. The budget reflects the strong rebound in state revenues which have primarily benefitted the Proposition 98 guarantee for schools and community colleges. The total State General Fund expenditures are at \$115 billion which is \$7 billion higher than what was approved in the 2014 budget. This budget also includes a reserve of \$3.4 billion. Many have said that this is an "once in a lifetime" budget.

For California Community Colleges there were increases in the following areas:

- o Access - \$156.5 million (3% Growth)
- o Cost of Living Adjustment (COLA) - \$61 million (1.02%)
- o Rate equalization for Career Development & College Preparation (CDCP) FTES
- o General Operating Increase - \$266.7 million
- o Categorical Programs:
 - o \$2.5 million COLA for Extended Opportunity Programs & Services (EOPS), Disabled Student Programs & Services (DSPS), CalWORKS, and Childcare Tax Bailout programs
 - o \$33.7 million for EOPS to restore funding to the pre-recession level
 - o \$200 million increase in the Student Success and Support Program
 - \$100 million SSSP- Matriculation and Counseling Services
 - \$85 million for Student Equity Plans
 - \$15 million for Institutional Effectiveness Partnership Initiative
 - o \$148 million for deferred maintenance, instructional equipment, and water conservation measures
 - o \$94.5 million to eliminate deferrals

- \$632 million to pay down mandates
- \$38.7 million for Proposition 39
- No fee increases

New for Community Colleges:

- \$62.3 million to increase the number of full-time faculty
- \$39 million for financial aid support for Cal Grant B recipients who are taking 12 units or more

Presented for approval is the Adopted Budget for fiscal year 2015-2016. The ending balance for the General Fund for 2014-2015 is \$7,362,840. This balance includes salary savings, year-end categorical expense transfers, operational reserves, and contractual carry over agreements.

Built into this Adopted Budget is the full restoration of previous budget reductions, 10 net new teaching faculty, 2 net new non-teaching faculty and 10 replacements due to retirements or resignations. Also included in this budget are 6 interim full-time faculty, increased access, growth, and funding for contractual obligations. This Adopted Budget has designated reserves for the increases scheduled in the California Public Employee's Retirement System (PERS) and California State Teachers' Retirement System (STRS) contributions. Additionally, the District has set aside funds for the District's Other Postemployment Benefits (OPEB) irrevocable trust payment and an additional designated reserve for future (OPEB) funding.

The new Growth Formula Model Factors that direct resources based on local demographic need, while considering the system's actual demand for access align closely with the District's population. Mt. San Jacinto College has the highest constrained targeted growth rate in the state at 1.02%. While this is exceptional for the District in growth funding allocations, the District has taken a conservative approach and did not build in the entire growth funding into the budget year base. The Adopted Budget includes half of the constrained growth funding of 5.5 percent. As enrollments grow and FTES are earned revenue will be adjusted accordingly.

The Adopted Budget now includes the new Bond Fund (43) to account for the financial activity associated with Measure AA, the \$295 million General Obligation Bond. Adjustments have been made to the Capital Outlay Fund (41) as a result of the passage of Measure AA and include the repayment of the Lease Revenue Bonds and the Bond issuance expenses. Inter-fund transfers from the General Fund Unrestricted to the Capital Outlay Fund (41) have been reduced to reflect the impact from Measure AA.

The State 2015-2016 budget is the best in recent years for the CCC system. It is important to note that, while this is a good budget year for community colleges, there are a number of fiscal challenges the District will face in the next several years. These challenges include the sharp increase for employer contributions to PERS/ STRS, the sunset of Proposition 30 revenues, lack of state support for facilities and the absence of either a property tax or general shortfall backfill. Both the Community College Chancellor's Office and the Department of Finance have encouraged community colleges to spend their budget augmentations wisely and prudently, given these considerations.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 72,807,651
11	Board of Trustees Special Reserve Fund	10,603,161
12	General Fund Restricted	16,109,791
12	Parking Fund	804,905
12	Instructional Equipment Block Grant Fund	858,557
32	Cafeteria Fund (Auxiliary account)	1,063,232
33	Child Development Fund	1,145,033
41	Capital Outlay Projects Fund	12,114,862
	Board of Trustees Capital Outlay Reserve	2,066,706
43	Bond Project Fund	63,019,358
51	Bookstore Fund (Auxiliary account)	3,408,299
61	Self-Insurance Fund	617,193
71	Student Government Association Fund (Auxiliary account)	359,384
72	Student Representation Fee Fund (Auxiliary account)	2,319
74	Student Financial Aid Fund	25,509,138
79	Foundation Fund (Auxiliary account)	4,354,867
	TOTAL ALL FUNDS	\$ 212,777,750

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
GENERAL FUND UNRESTRICTED**

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

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

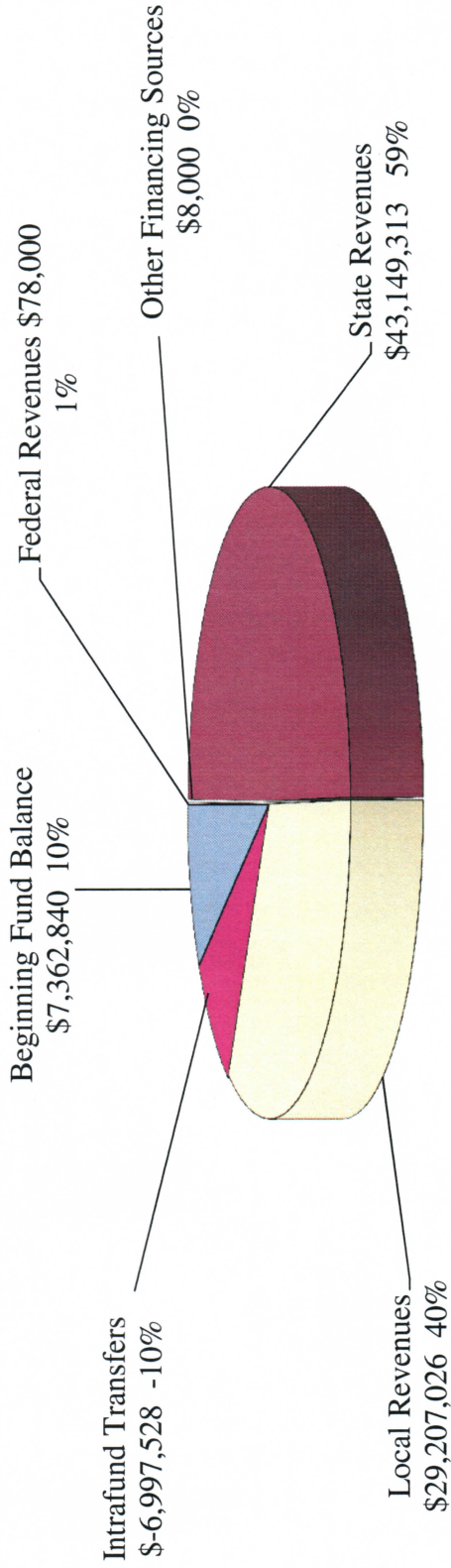
- General Fund
- Board of Trustees General Reserve Fund

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

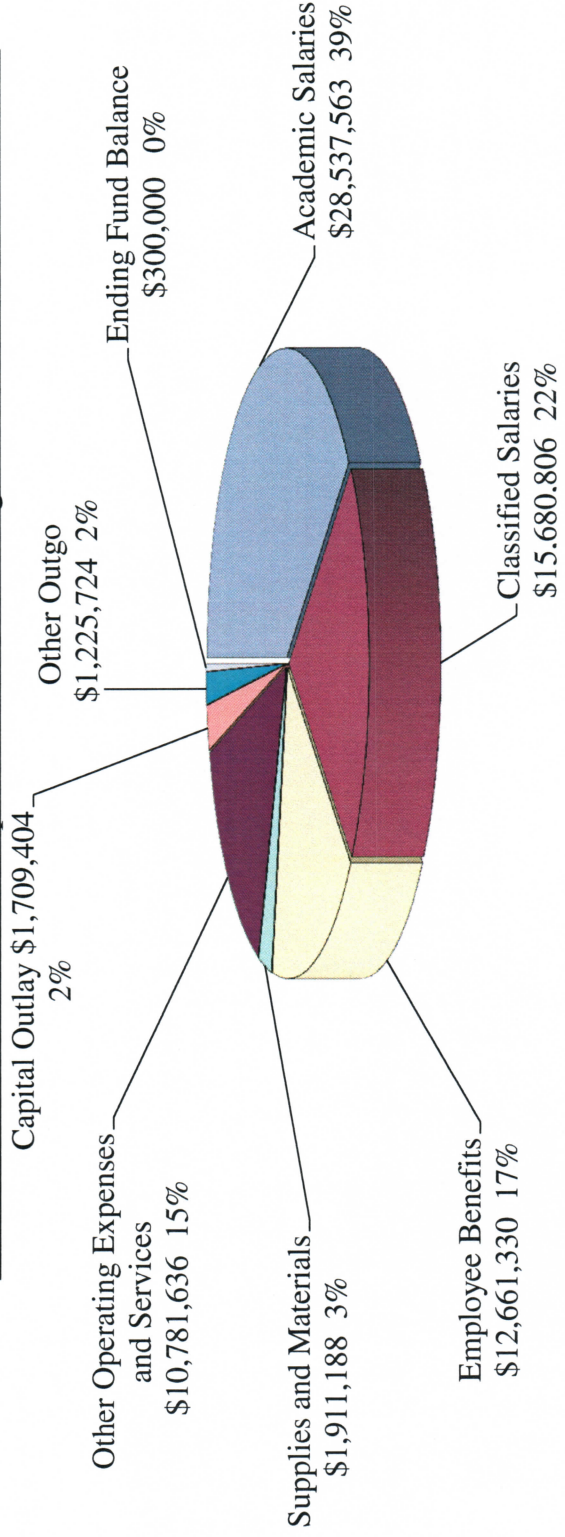
The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted moneys to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds or return to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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

General Fund Unrestricted Revenues and Beginning Fund Balance – \$72,807,651



General Fund Unrestricted Expenditures and Ending Fund Balance – \$72,807,651



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2015-2016

General Fund Unrestricted

	2013-2014 Actual Revenues	2014-2015 Adopted Budget	2014-2015 Revised Budget	2014-2015 Actual Revenues	2015-2016 Adopted Budget	% Change Adopt/Act
Revenues by Source						
8100 Federal Revenues						
8150 Student Financial Aid	\$ 64,331	\$ 64,330	\$ 64,330	\$ 69,466	\$ 70,000	0.77
8160 Veterans Education	9,279	9,280	9,280	7,338	8,000	9.02
Total Federal Revenues	<u>73,610</u>	<u>73,610</u>	<u>73,610</u>	<u>76,804</u>	<u>78,000</u>	<u>1.56</u>
8600 State Revenues						
8611 State General Apportionment	22,766,873	23,595,596	23,595,596	20,740,759	24,541,321	18.32
8615 Student Enrollment Fee Administration	178,811	178,811	178,811	188,670	192,231	1.89
8630 Prop 30	7,823,509	8,311,021	8,311,021	9,954,895	9,865,000	(0.90)
8670 State Tax Subventions	893	-	-	461	-	(100.00)
8671 Homeowners' Property Tax Relief	317,000	335,000	335,000	319,001	350,000	9.72
8681 State Lottery	1,237,977	1,237,977	1,237,977	1,484,959	1,511,720	1.80
8685 State Mandated Costs	276,354	476,685	476,685	761,147	6,463,664	749.20
8690 Part Time Faculty Compensation	218,637	220,071	220,071	218,128	225,377	3.32
Total State Revenues	<u>32,820,054</u>	<u>34,355,161</u>	<u>34,355,161</u>	<u>33,668,020</u>	<u>43,149,313</u>	<u>28.16</u>
8800 Local Revenues						
8809 Redevelopment Asset Liquidation	291,950	-	-	-	-	-
8811 Tax Allocation, Secured Roll	20,572,483	19,677,070	19,677,070	22,692,769	25,107,005	10.64
8812 Tax Allocation, Supplemental Roll	455,870	148,292	148,292	374,740	450,000	20.08
8813 Tax Allocation, Unsecured Roll	1,000,532	992,857	992,857	1,034,248	1,200,000	16.03
8816 Prior Years' Taxes	714,598	1,550,336	1,550,336	590,596	720,000	21.91
8817 Education Revenue Augmentation Fund	(4,660,966)	(4,198,832)	(4,198,832)	(4,407,545)	(4,500,000)	2.10
8818 Redevelopment Agency Funds	156,015	117,011	117,011	217,860	220,000	0.98
8819 Redevelopment Residual	1,419,062	-	-	1,159,214	-	(100.00)
8831 Contract Instructional Services	154,742	260,661	272,041	76,203	296,250	288.76
8848 Box Office Receipts	621	4,500	4,500	919	1,000	8.81
8850 Rents and Leases	154,194	98,000	98,000	56,391	209,000	270.63
8860 Interest and Investment	39,769	40,000	40,000	46,432	40,000	(13.85)
8872 Community Service Class Fees	451,785	500,000	500,000	520,599	756,321	45.28
8874 Enrollment Fees	2,819,110	3,210,000	3,210,000	2,927,657	3,148,000	7.53
8877 Instructional Materials Fees	42,009	45,000	45,000	38,774	45,000	16.06
8879 Student Records Fees	24,540	25,000	25,000	27,038	28,000	3.56
8880 Nonresident Tuition	248,546	242,600	242,600	457,383	941,118	105.76
8885 Other Student Fees and Charges	131,674	176,705	176,705	165,727	195,267	17.82
8887 Police Citations and Violations	-	1,800	1,800	-	-	-
8890 Other Local	362,534	360,950	360,950	342,082	350,065	2.33
Total Local Revenues	<u>24,379,068</u>	<u>23,251,950</u>	<u>23,263,330</u>	<u>26,321,087</u>	<u>29,207,026</u>	<u>10.96</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
General Fund Unrestricted

	2013-2014 Actual Revenues	2014-2015 Adopted Budget	2014-2015 Revised Budget	2014-2015 Actual Revenues	2015-2016 Adopted Budget	% Change Adopt/Act
8900 Other Financing Sources						
8912 Sale of Equipment and Supplies	-	-	-	7,747	8,000	3.27
8999 Intrafund Transfers-In (Out)	(1,014,861)	(387,706)	(387,706)	(531,282)	(6,997,528)	1,217.10
Total Other Financing Sources	(1,014,861)	(387,706)	(387,706)	(523,535)	(6,989,528)	1,235.06
Total Revenues	56,257,871	57,293,015	57,304,395	59,542,376	65,444,811	9.91
Beginning Fund Balance	3,259,505	4,530,521	4,530,521	4,530,521	7,362,840	62.52
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 59,517,376	\$ 61,823,536	\$ 61,834,916	\$ 64,072,897	\$ 72,807,651	13.63

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
General Fund Unrestricted

	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Expenditures	2015-16 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries						
1100 Instructional Salaries, Regular/Contract	\$ 9,799,677	\$ 11,088,444	\$ 11,510,444	\$ 10,167,745	\$ 12,741,022	25.31
1200 Non Instructional Salaries, Regular/Contract	3,076,915	3,824,659	3,824,659	2,951,549	4,196,654	42.18
1300 Instructional Salaries, Other	7,202,944	7,002,107	7,001,856	7,973,727	10,708,285	34.29
1400 Non Instructional Salaries, Other	1,236,754	568,492	707,298	1,950,431	891,602	(54.29)
Total Academic Salaries	21,316,290	22,483,702	23,044,257	23,043,452	28,537,563	23.84
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	9,311,087	11,574,407	11,311,784	9,729,149	13,011,083	33.73
2200 Instructional Aides, Regular	1,591,124	1,639,825	1,639,825	1,527,454	1,702,127	11.44
2300 Non Instructional Salaries, Other	1,244,722	365,990	399,474	1,432,988	513,159	(64.19)
2400 Instructional Aides, Other	285,454	362,215	389,566	338,538	454,437	34.24
Total Classified Salaries	12,432,387	13,942,437	13,740,649	13,028,129	15,680,806	20.36
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	1,574,423	1,950,612	1,959,633	1,772,103	2,932,372	65.47
3200 Public Employees' Retirement System Fund	1,340,370	1,576,985	1,601,804	1,439,396	1,786,032	24.08
3300 Old Age, Survivors, Disability	1,248,052	1,398,749	1,416,049	1,352,240	1,636,047	20.99
3400 Health and Welfare	3,365,752	3,765,978	3,795,894	3,493,927	4,269,024	22.18
3500 State Unemployment Insurance	16,568	18,177	18,363	17,924	22,018	22.84
3600 Workers' Compensation Insurance	795,522	859,264	867,744	856,711	793,793	(7.34)
3900 Other	632,002	720,089	720,089	1,296,267	1,222,044	(5.73)
Total Employee Benefits	8,972,689	10,289,854	10,379,576	10,228,568	12,661,330	23.78
4000 Supplies and Materials						
4100 Textbooks	517	4,037	2,750	1,074	3,001	179.42
4200 Books	8,106	12,343	10,639	9,005	22,540	150.31
4300 Instructional	332,864	409,097	427,793	305,441	754,962	147.17
4500 Non Instructional	444,390	701,321	682,578	509,310	1,067,843	109.66
4600 Transportation	71,353	65,135	62,735	59,346	62,335	5.04
4700 Food Services	6	535	507	-	507	100.00
Total Supplies and Materials	857,236	1,192,468	1,187,002	884,176	1,911,188	116.15
5000 Other Operating Expenses and Services						
5003 Printing	75,763	58,060	59,413	81,349	54,650	(32.82)
5045 Postage	117,961	224,517	217,782	216,507	220,130	1.67
5100 Consultants and Contracted	997,826	686,085	723,867	866,954	1,638,855	89.04
5200 Conferences	297,927	292,722	378,289	296,330	496,506	67.55
5300 Memberships and Dues	118,028	121,074	126,187	127,636	123,174	(3.50)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
General Fund Unrestricted

<u>Expenditures by Object</u>	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Expenditures	2015-16 Adopted Budget	%
						Change Adopt/Act
5400 Insurance	489,931	524,223	524,223	448,958	524,223	16.76
5500 Utilities	1,627,401	1,705,200	1,702,083	1,711,950	1,989,602	16.22
5600 Rents, Leases, and Maintenance	2,009,460	2,239,328	2,235,632	1,727,646	2,383,731	37.98
5700 Legal, Elections and Audit	702,543	936,229	890,523	766,642	996,861	30.03
5800 Other *	607,860	1,859,057	805,356	481,502	2,353,904	388.87
Total Other Operating Expenses and Services	<u>7,044,700</u>	<u>8,646,495</u>	<u>7,663,355</u>	<u>6,725,474</u>	<u>10,781,636</u>	<u>60.31</u>
6000 Capital Outlay						
6100 Sites and Site Improvements	87,854	13,141	15,381	-	41,290	100.00
6200 Buildings	353,810	204,336	205,638	516	243,200	47,031.78
6300 Library Books and Materials	159,582	176,487	172,268	159,203	209,696	31.72
6400 Equipment	509,021	1,345,412	1,897,586	1,439,556	1,215,218	(15.58)
Total Capital Outlay	<u>1,110,267</u>	<u>1,739,376</u>	<u>2,290,873</u>	<u>1,599,275</u>	<u>1,709,404</u>	<u>6.89</u>
Total Expenditures (1000 - 6000)	<u>51,733,569</u>	<u>58,294,332</u>	<u>58,305,712</u>	<u>55,509,074</u>	<u>71,281,927</u>	<u>28.41</u>
7000 Other Outgo						
7300 Interfund Transfers-Out	3,164,204	3,164,204	3,164,204	1,164,204	1,140,724	(2.02)
7500 Student Financial Aid	89,082	65,000	65,000	36,779	85,000	131.11
7900 Contingencies	4,530,521	300,000	300,000	7,362,840	300,000	(95.93)
Total Other Outgo and Contingencies	<u>7,783,807</u>	<u>3,529,204</u>	<u>3,529,204</u>	<u>8,563,823</u>	<u>1,525,724</u>	<u>(82.18)</u>
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 59,517,376</u>	<u>\$ 61,823,536</u>	<u>\$ 61,834,916</u>	<u>\$ 64,072,897</u>	<u>\$ 72,807,651</u>	<u>13.63</u>

Note: Revenue limit for 2015-2016 = \$61,038,366; Total Projected Funded FTES = 11,832, based on the Advanced Principal Apportionment released on July 21, 2015.
Deficit spending projected in 2015-2016 is due to inclusion of the beginning balance and zero base budgeting.
* 2014-2015 Adopted Budget Other includes unallocated restoration funding.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
BOARD OF TRUSTEES SPECIAL RESERVE FUND**

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

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

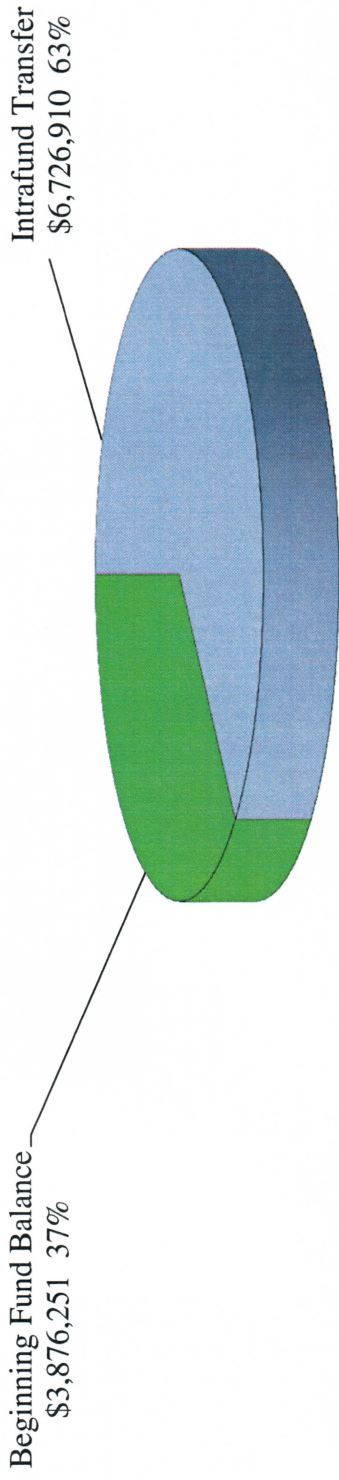
The Superintendent/President recommends an annual budget to the Board that must provide for the minimum 6 percent reserve. The reserve must be monitored throughout the fiscal year in conjunction with the submission of the quarterly financial status report (CCFS311Q) to the Board and to the Chancellor's Office.

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

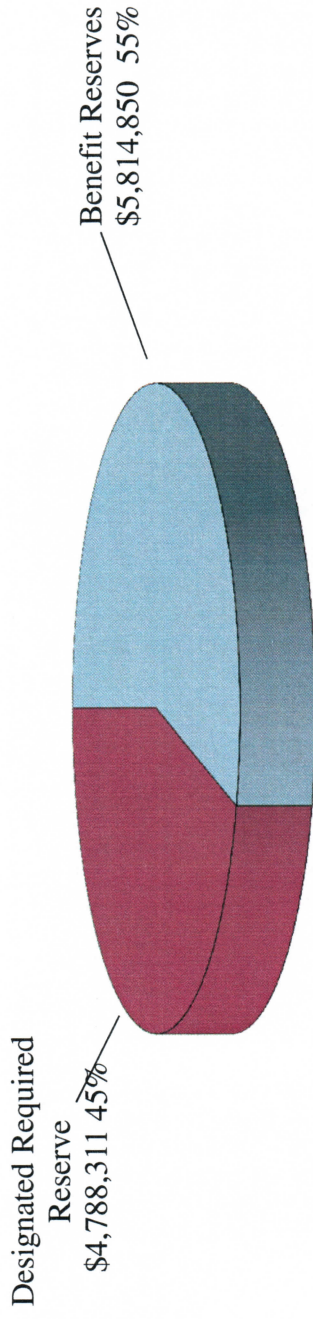
- * STRS \$2,257,806
- * PERS \$1,235,160
- * OPEB \$2,321,884

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance – \$10,603,161



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance - \$10,603,161



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Board of Trustees Special Reserve Fund

	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	% Change Adopt/Act
8999 Intrafund Transfers - (Out) In	\$ 464,192	\$ 100,741	\$ 100,741	\$ 244,317	\$ 6,726,910	2,653.35
Beginning Fund Balance	3,167,742	3,631,934	3,631,934	3,631,934	3,876,251	6.73
Total Other Financing Sources and Beginning Fund Balance	\$ 3,631,934	\$ 3,732,675	\$ 3,732,675	\$ 3,876,251	\$ 10,603,161	173.54

Expenditures by Object

	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Expenditures	2015-16 Adopted Budget	% Change Adopt/Act
3910 California State Teachers' Retirement System Reserve	\$ -	\$ -	\$ -	\$ -	\$ 2,257,806	100.00
3920 California Public Employees' Retirement System Reserve	-	-	-	-	1,235,160	100.00
3720 Other Postemployment Benefits Reserve	-	-	-	-	2,321,884	100.00
Total Benefit Reserves	-	-	-	-	5,814,850	100.00
7190 Designated Required Reserve	\$ 3,631,934	\$ 3,732,675	\$ 3,732,675	\$ 3,876,251	\$ 4,788,311	23.53
Total Expenditures, Other Outgo and Ending Fund Balance	\$ 3,631,934	\$ 3,732,675	\$ 3,732,675	\$ 3,876,251	\$ 10,603,161	173.54

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2015-2016

GENERAL FUND RESTRICTED

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

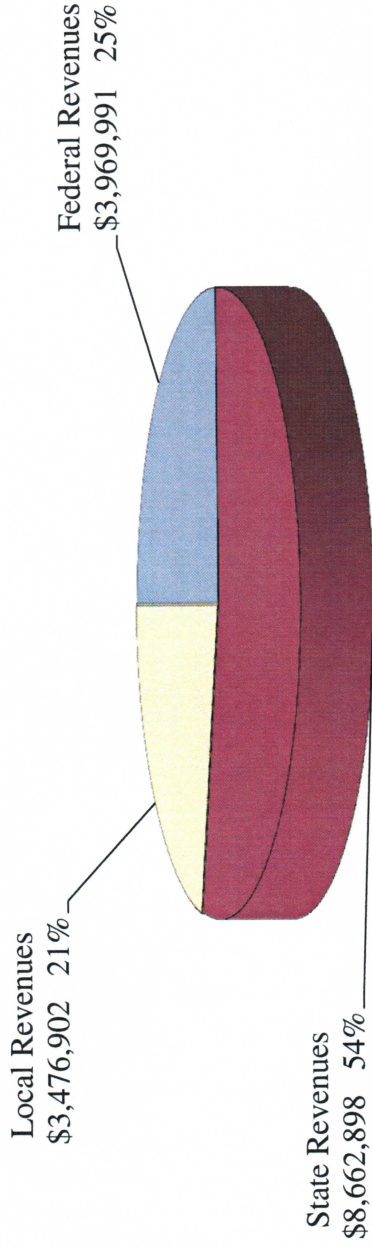
Federal programs include Federal Work Study, Title IV Upward Bound and Talent Search (TRIO), College Cost Reduction and Access Act (STEM), Carl D. Perkins IV Career and Technical Education, Title V Hispanic Serving Institutions Strengthening Institutional Success, Trade Adjustment Assistance Community College and Career Training (TAACCCT), and Title II Workforce Investment Act.

State programs include Student Success and Support Program (SSSP), Student Equity Program, CalWorks, Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Disabled Students Programs and Services (DSPS), Prekindergarten and Family Literacy (CPKS), Health Workforce Initiative, Song-Brown Capitation and Special Programs, Enrollment Growth and Retention, Basic Skills, Staff Diversity, Telecommunications and Technology Infrastructure Program (formally @ONE), AB86 Adult Education Consortium Program, SB1070 Career Technical Education (CTE) Pathways, Career Technical Education (CTE) Enhancement. California Career Pathways Trust Grant (CCPT), and the Restricted Prop 20 Lottery.

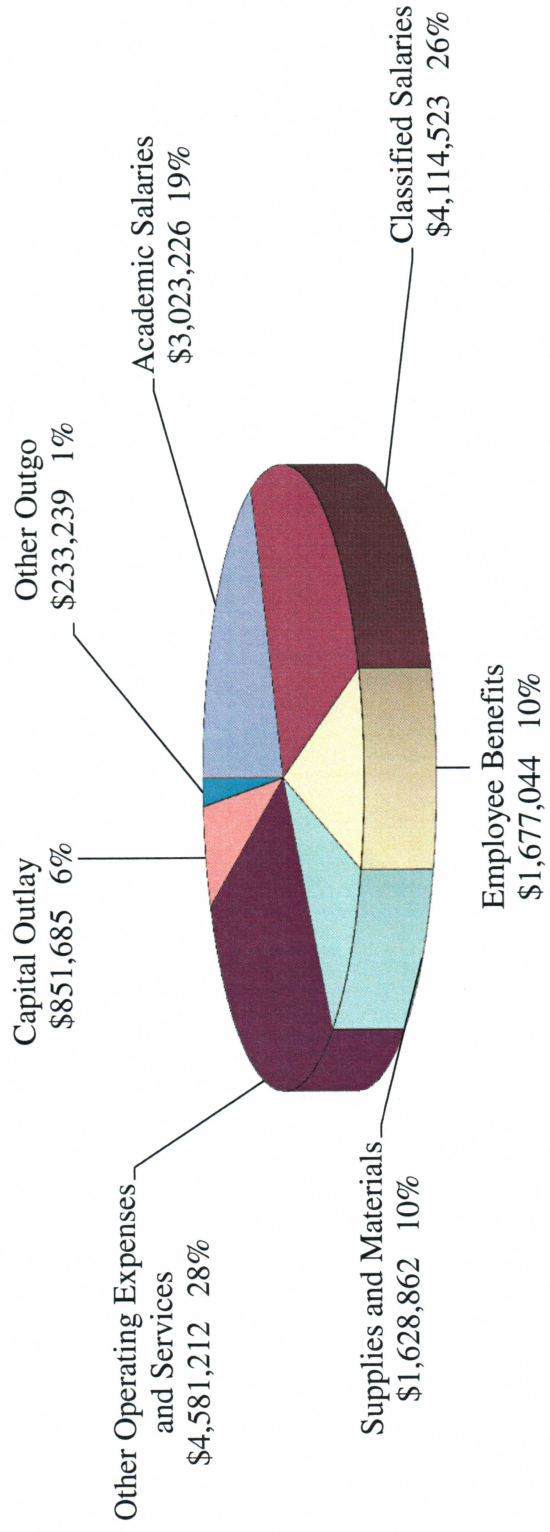
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

General Fund Restricted Revenues and Beginning Fund Balance – \$16,109,791



General Fund Restricted Expenditures and Ending Fund Balance – \$16,109,791



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

General Fund Restricted

Revenues by Source	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8120 Upward Bound	\$ 234,207	\$ 307,300	\$ 307,299	\$ 253,227	\$ 304,073	20.08
8120 Talent Search	236,725	276,994	276,994	231,222	275,772	19.27
8120 Federal Work Study	250,084	297,129	294,256	270,143	333,312	23.38
8120 Child Care Access Means Parents In School	2,165	-	-	-	-	-
8120 Title V	472,961	840,261	840,261	607,220	233,041	(61.62)
8130 Healthy Community Forum	132,614	-	-	-	-	-
8130 Workforce Investment Act 225/231	239,097	396,665	402,909	402,909	382,764	(5.00)
8140 Temporary Assistance for Needy Families (TANF)	88,716	84,280	95,782	95,782	90,993	(5.00)
8170 Perkins	513,435	481,138	481,138	481,138	454,380	(5.56)
8170 Career Technical Education (CTE) Transitions	44,025	43,269	43,269	43,269	45,119	4.28
8190 Science Technology Engineering and Math	823,615	1,247,746	1,247,746	775,741	1,293,006	66.68
8190 Trade Adjust. Assist. and Co. College and Career Training (TAACCCT)	-	-	349,679	74,068	545,031	635.85
8190 Child Development Training Consortium	12,500	-	12,500	12,500	12,500	-
Total Federal Revenues	3,050,144	3,974,782	4,351,833	3,247,219	3,969,991	22.26
8600 State Revenues						
8621 Disabled Students Programs and Services	832,449	795,752	1,186,681	1,186,681	1,013,680	(14.58)
8622 Extended Opportunity Programs and Services	519,714	519,714	519,714	519,714	705,120	35.67
8623 Prekindergarten & Family Literacy	4,669	5,000	5,000	5,000	5,000	-
8626 CalWorks	401,368	381,300	421,852	406,002	391,259	(3.63)
8627 AB86 Adult Education Consortium Planning Grant	10,721	400,909	400,909	272,854	128,055	(53.07)
8627 CTE Enhancement Funds	-	-	222,866	119,595	214,372	79.25
8627 California Career Pathways Trust Grant	-	-	-	-	104,661	100.00
8627 Song Brown RN Capitation Grant	24,742	55,258	55,258	29,761	95,497	220.88
8627 Song Brown Special Programs Grant	32,514	48,736	48,736	26,582	22,155	(16.65)
8627 Health Workforce Initiative	3,115	6,886	21,885	10,077	11,809	17.19
8627 Prop 39 Water Technology Program Improvement	-	-	16,695	4,745	-	(100.00)
8629 Student Financial Aid Administration (BFAP)	487,143	520,632	525,632	525,632	576,734	9.72
8629 Cooperative Agencies Resource for Education (CARE)	98,856	98,856	98,856	98,856	165,350	67.26
8629 Student Success and Support Program (formally Matriculation)	661,764	804,589	1,470,089	1,090,936	1,849,242	69.51
8629 Non-Credit Student Success and Support Program	30,884	107,361	98,629	98,629	64,667	(34.43)
8629 Student Success and Support Program Student Equity	-	-	770,616	39,181	1,463,520	3,635.28
8629 Staff Diversity	10,165	16,198	16,197	5,368	16,467	206.76
8629 Enrollment Growth & Retention	246,918	146,687	146,687	146,687	146,687	-
8629 CTE Community Collaborative Pathways	468,788	153,348	153,348	153,348	-	(100.00)
8629 Career Technical Education Pathways Initiative Consortium (SB1070)	10,444	339,557	855,369	429,995	1,033,812	140.42
8629 Basic Skills	132,800	305,872	321,164	200,047	254,811	27.38
8681 State Lottery Revenue	344,059	150,000	423,952	423,952	400,000	(5.65)
Total State Revenues	4,321,113	4,856,655	7,780,135	5,793,642	8,662,898	49.52
8800 Local Revenues						

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

General Fund Restricted

	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	% Change Adopt/Act
8871 Riverside County Superintendent of Schools State Preschool	16,430	-	2,192	2,192	-	(100.00)
8871 Riverside County Children & Families Commission	3,543	-	2,438	2,438	-	(100.00)
8871 Child Care Access Means Parents In School	268	-	-	-	-	-
8890 Student Financial Aid Administration (BFAP)	-	-	1,260	1,260	-	(100.00)
8890 CA Co. College Assoc Occ. Ed.-Leadership Academy	79,309	120,384	20,384	20,384	-	(100.00)
8890 Telecommunications and Technology Infrastructure Program	230,810	591,381	591,380	256,964	714,416	178.02
8890 Telecommunications and Technology Infrastructure Program (@ ONE)	-	-	1,375,000	220,619	2,460,632	1,015.33
8890 San Bernardino CCD - SB70 Mini Grant	-	-	2,500	2,500	4,655	86.20
8890 California Early Childhood Mentor Program	8	-	-	-	-	-
8890 Riverside County Superintendent of Schools State Preschool	110,770	117,810	123,930	123,930	145,162	17.13
8890 Riverside County Children & Families Commission	119,958	137,748	144,618	123,986	131,220	5.83
8890 UCSD Biodiversity SubAward - DNA Barcoding	-	-	22,500	18,412	18,573	0.87
8890 San Diego Miramar Biotechnology Program	-	-	4,500	3,388	1,113	(67.15)
8890 Active Minds	1,565	8,435	8,435	7,304	1,131	(84.52)
Total Local Revenue	562,661	975,758	2,299,137	783,377	3,476,902	343.84
8900 Intrafund Transfers - In	15,516	-	-	-	-	-
Total Revenues and Transfer-In	\$ 7,949,434	\$ 9,807,195	\$ 14,431,105	\$ 9,824,238	\$ 16,109,791	63.98

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
General Fund Restricted**

	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Expenditures	2015-16 Adopted Budget	% Change Adopt/Act
1000						
Academic Salaries						
1110 Instructional Salaries, Regular/Contract	\$ 662,532	\$ 941,663	\$ 179,734	\$ 117,457	\$ 131,413	11.88
1200 Non Instructional Salaries, Regular/Contract	70,822	67,000	1,148,327	792,840	1,661,943	109.62
1300 Instructional Salaries, Other	1,031,933	1,022,026	155,238	155,238	101,718	(34.48)
1400 Non Instructional Salaries, Other	1,765,287	2,030,689	1,243,769	893,449	1,128,152	26.27
Total Academic Salaries				1,958,984	3,023,226	54.33
2000						
Classified Salaries						
2100 Non Instructional Salaries, Regular	1,734,463	2,071,090	2,162,417	1,604,078	2,540,571	58.38
2200 Instructional Aides, Regular	87,244	81,521	108,248	108,248	77,659	(28.26)
2300 Non Instructional Salaries, Other	675,559	979,954	1,138,755	865,588	987,578	14.09
2400 Instructional Aides, Other	470,554	492,537	783,553	585,456	508,715	(13.11)
Total Classified Salaries	2,967,820	3,625,102	4,192,973	3,163,370	4,114,523	30.07
3000						
Employee Benefits						
3100 State Teachers' Retirement System	120,647	165,684	199,155	130,256	287,769	120.93
3200 Public Employees' Retirement System	228,771	269,206	316,518	241,635	340,947	41.10
3300 Old Age, Survivors, Disability	207,099	254,798	295,675	218,476	288,203	31.92
3400 Health and Welfare	369,446	365,828	501,120	386,814	634,654	64.07
3500 State Unemployment Insurance	1,971	2,438	2,988	2,191	3,092	41.12
3600 Workers' Compensation Insurance	104,144	126,413	153,430	111,339	122,379	9.92
Total Employee Benefits	1,032,078	1,184,367	1,468,886	1,090,711	1,677,044	53.76
4000						
Supplies and Materials						
4100 Textbooks	18,648	23,172	39,628	36,477	60,696	66.40
4200 Books	18,999	7,950	177,050	63,109	41,000	(35.03)
4300 Instructional	191,932	232,769	411,656	348,984	772,127	121.25
4500 Non Instructional	247,102	241,658	990,688	271,670	755,039	177.93
4700 Food Services	302	500	-	-	-	-
Total Supplies and Materials	476,983	506,049	1,619,022	720,240	1,628,862	126.16

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
General Fund Restricted

<u>Expenditures by Object</u>	<u>2013-14</u> <u>Actual</u> <u>Expenditures</u>	<u>2014-15</u> <u>Adopted</u> <u>Budget</u>	<u>2014-15</u> <u>Revised</u> <u>Budget</u>	<u>2014-15</u> <u>Actual</u> <u>Expenditures</u>	<u>2015-16</u> <u>Adopted</u> <u>Budget</u>	<u>%</u> <u>Change</u> <u>Adopt/Act</u>
5000 Other Operating Expenses and Services						
5000 Printing	48,859	42,616	94,571	77,561	108,909	40.42
5100 Consultants and Contracted	171,378	434,036	1,226,956	689,387	1,684,082	144.29
5200 Conferences	267,582	413,510	358,737	231,437	485,978	109.98
5300 Memberships and Dues	13,766	4,468	19,299	18,182	15,018	(17.40)
5400 Insurance	1,855	2,300	2,300	-	2,125	100.00
5500 Utilities	3,056	3,275	4,500	3,788	5,505	45.33
5600 Rents, Leases, and Maintenance	213,457	181,163	349,385	296,657	389,859	31.42
5700 Legal, Election, and Audit	3,424	2,000	2,990	2,990	4,091	36.82
5800 Other	191,033	767,339	953,855	426,483	1,885,645	342.14
Total Other Operating Expenses and Services	914,410	1,850,707	3,012,593	1,746,485	4,581,212	162.31
6000 Capital Outlay						
6200 Buildings	-	25,000	16,131	10,486	-	(100.00)
6300 Library Books and Materials	5,951	-	2,698	2,698	3,436	27.35
6400 Equipment	441,870	332,124	1,104,394	843,924	848,249	0.51
Total Capital Outlay	447,821	357,124	1,123,223	857,108	851,685	(0.63)
7000 Other Outgo						
7500 Student Financial Aid	164,658	59,923	118,699	118,699	85,587	(27.90)
7600 Other Student Aid	180,377	193,234	168,641	168,641	147,652	(12.45)
Total Other Outgo	345,035	253,157	287,340	287,340	233,239	(18.83)
Total Expenditures and Other Outgo and Ending Fund Balance	\$ 7,949,434	\$ 9,807,195	\$ 14,431,105	\$ 9,824,238	\$ 16,109,791	63.98

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

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 vehicles and 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.

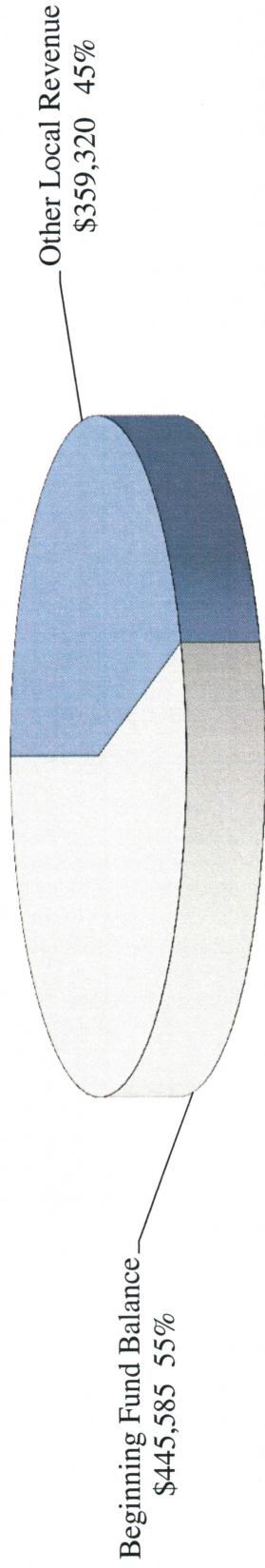
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains three types of parking revenues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

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

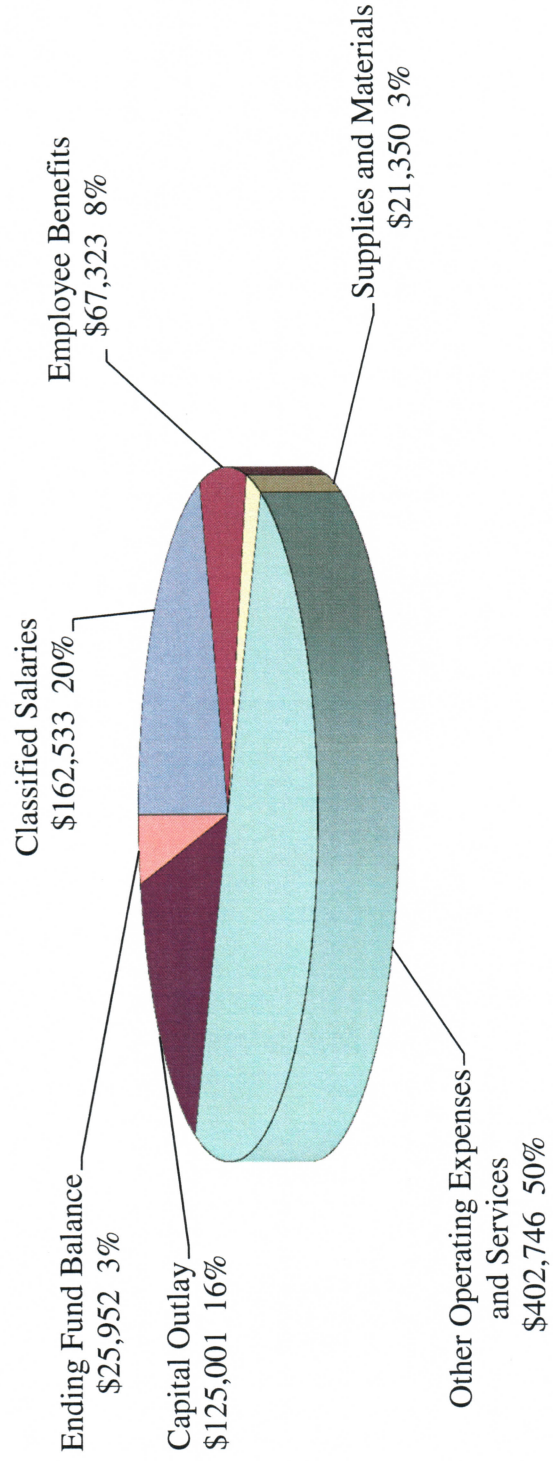
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair of parking permit dispensers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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Parking Fund Revenues and Beginning Fund Balance – \$804,905



Parking Fund Expenditures and Ending Fund Balance – \$804,905



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Parking Fund**

	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8881 Parking Fees	\$ 251,156	\$ 262,500	\$ 262,500	\$ 255,603	\$ 288,750	12.97
8886 Parking Citations	36,550	40,000	40,000	26,755	28,600	6.90
8888 Parking Meter	38,971	40,000	40,000	37,298	41,470	11.19
8890 Other Local	550	500	500	440	500	13.64
Total Local Revenues	327,227	343,000	343,000	320,096	359,320	12.25
Beginning Fund Balance	371,695	467,317	467,317	467,317	445,585	(4.65)
Total Revenues and Beginning Fund Balance	\$ 698,922	\$ 810,317	\$ 810,317	\$ 787,413	\$ 804,905	2.22

	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Expenditures	2015-16 Adopted Budget	% Change Adopt/Act
Expenditures by Object						
2000 Classified Salaries	\$ 88,896	\$ 154,841	\$ 154,841	\$ 125,904	\$ 162,533	29.09
3000 Employee Benefits	33,648	50,985	50,985	47,752	67,323	40.98
4000 Supplies and Materials	13,209	21,350	21,350	17,196	21,350	24.16
5000 Other Operating Expenses and Services	95,852	70,126	70,126	99,118	402,746	306.33
6000 Capital Outlay	-	425,000	425,000	51,858	125,001	141.04
Total Expenditures (2000 – 6000)	231,605	722,302	722,302	341,828	778,953	127.88
Ending Fund Balance	467,317	88,015	88,015	445,585	25,952	(94.18)
Total Expenditures and Ending Fund Balance	\$ 698,922	\$ 810,317	\$ 810,317	\$ 787,413	\$ 804,905	2.22

Note: Deficit spending projected in 2015-2016 is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

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

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

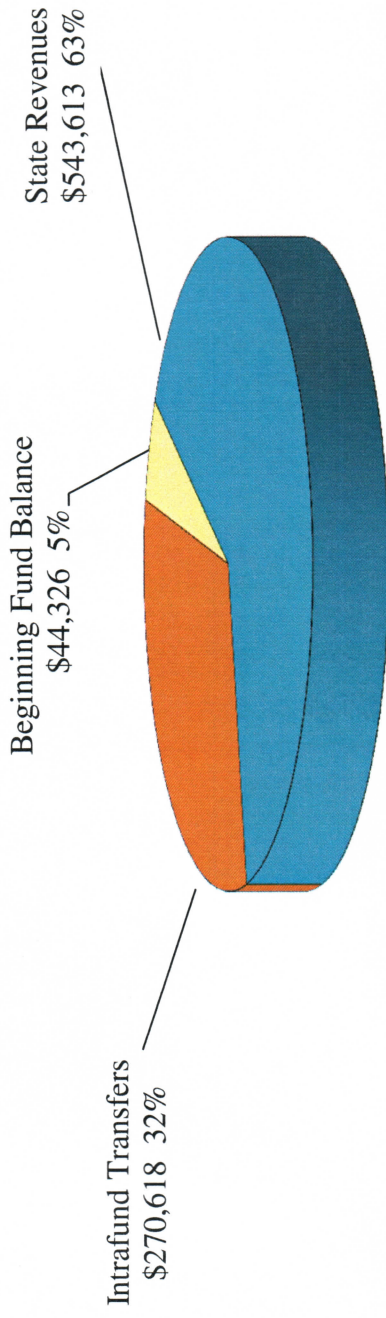
- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered an integral and necessary component for the use of other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

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

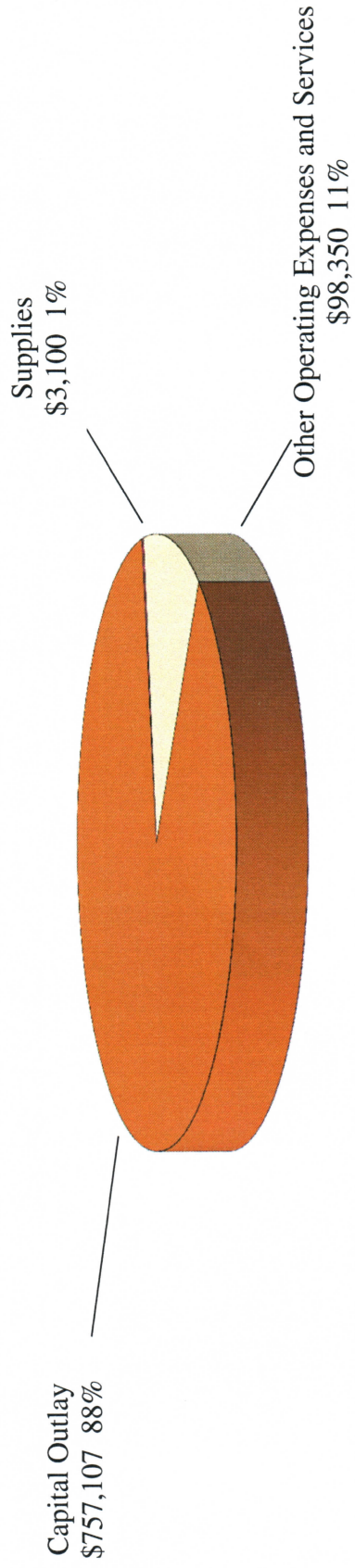
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Instructional Equipment Block Grant Revenues and Beginning Fund Balance - \$858,557



Instructional Equipment Block Grant Expenditures and Ending Fund Balance - \$858,557



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>	2013-14		2014-15		2014-15		2015-16		% Change Adopt/Act
	Actual Revenues	Adopted Budget	Revised Budget	Actual Revenues	Adopted Budget	Actual Revenues	Adopted Budget		
8600 State Revenues	\$ 69,755	\$ 574,233	\$ 574,233	\$ 574,232	\$ 543,613	\$ 543,613	\$ 543,613	(5.33)	
8653 Instructional Improvement Grant	118	113	113	113	-	-	-	(100.00)	
8653 Flexibility	69,873	574,346	574,346	574,345	543,613	543,613	543,613	(5.35)	
Total State Revenues	535,398	287,210	287,210	287,210	270,618	270,618	270,618	(5.78)	
8900 Intrafund Transfers - In	20,174	54,511	54,510	54,510	44,326	44,326	44,326	(18.68)	
Beginning Fund Balance									
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$ 625,445	\$ 916,067	\$ 916,066	\$ 916,065	\$ 858,557	\$ 858,557	\$ 858,557	(6.28)	

<u>Expenditures by Object</u>	2013-14		2014-15		2014-15		2015-16		% Change Adopt/Act
	Actual Expenditures	Adopted Budget	Revised Budget	Actual Expenditures	Adopted Budget	Actual Expenditures	Adopted Budget		
4000 Supplies and Materials	\$ 15,196	\$ 4,248	\$ 49,093	\$ 52,832	\$ 3,100	\$ 3,100	\$ 3,100	(94.13)	
5000 Other Operating Expenses and Services	58,048	114,206	116,781	188,245	98,350	98,350	98,350	(47.75)	
6000 Capital Outlay	497,690	797,613	750,192	630,662	757,107	757,107	757,107	20.05	
Total Expenditures (1000 - 6000)	570,934	916,067	916,066	871,739	858,557	858,557	858,557	(1.51)	
Ending Fund Balance	54,511	-	-	44,326	-	-	-	(100.00)	
Total Expenditures and Ending Fund Balance	\$ 625,445	\$ 916,067	\$ 916,066	\$ 916,065	\$ 858,557	\$ 858,557	\$ 858,557	(6.28)	

Note: Deficit spending projected in 2015-2016 is due to inclusion of the beginning balance and zero base budgeting.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

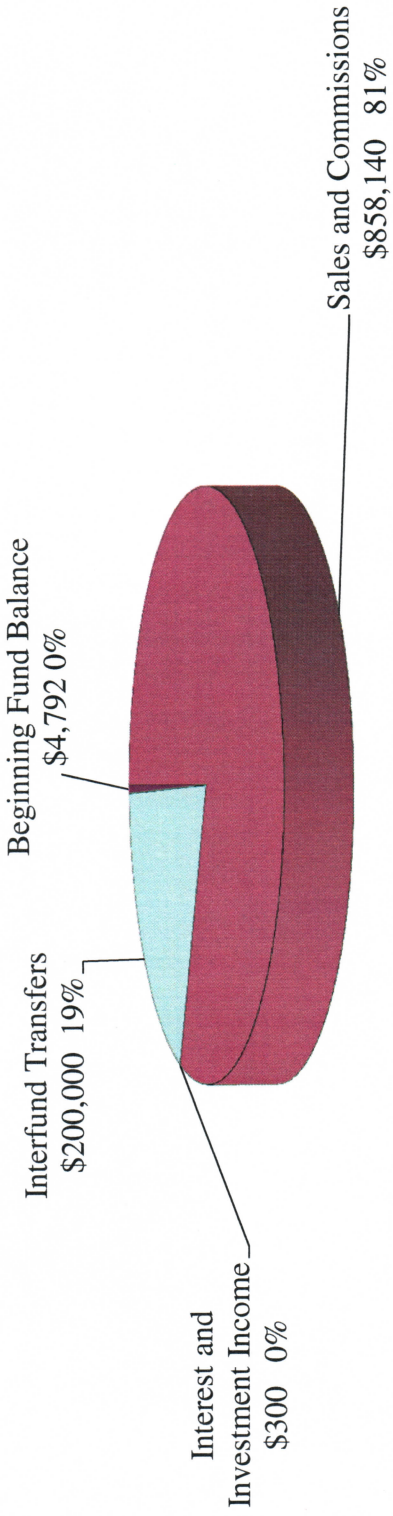
CAFETERIA FUND

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

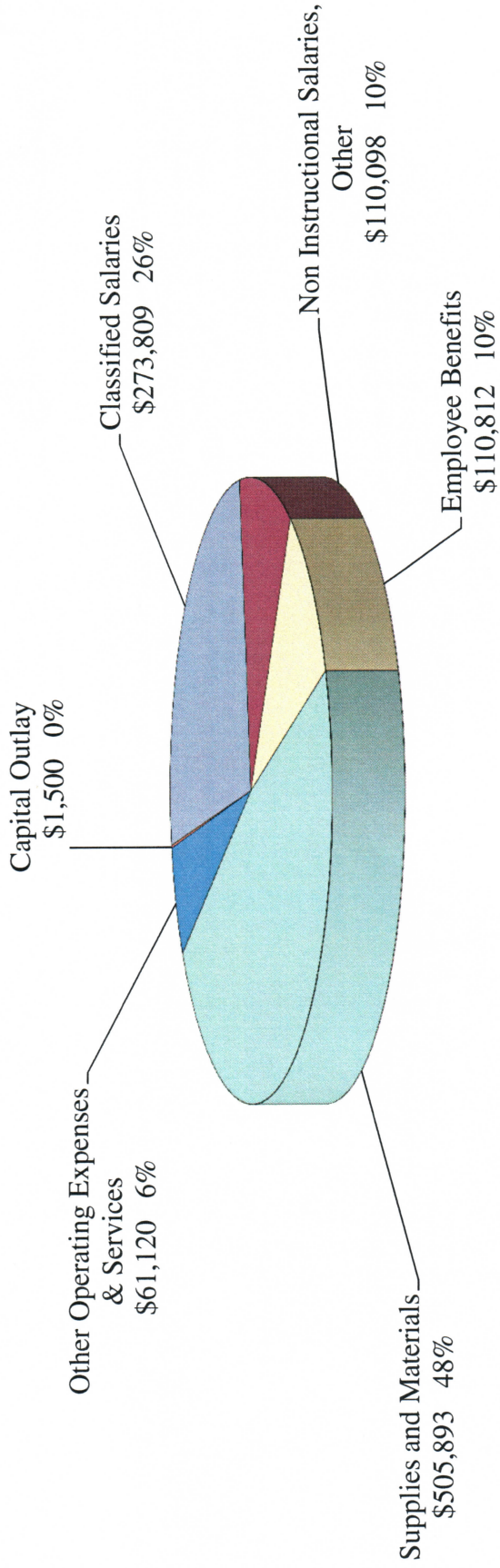
The primary source of revenue for the Cafeteria Fund is food sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Cafeteria Fund Revenues and Beginning Fund Balance – \$1,063,232



Cafeteria Fund Expenditures and Ending Fund Balance – \$1,063,232



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Cafeteria Fund**

	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$ 739,537	\$ 776,634	\$ 817,243	\$ 817,276	\$ 858,140	5.00
8860 Interest and Investment	270	300	300	266	300	12.78
Total Local Revenues	<u>739,807</u>	<u>776,934</u>	<u>817,543</u>	<u>817,542</u>	<u>858,440</u>	5.00
8900 Interfund Transfers - In	200,000	193,514	193,514	193,514	200,000	3.35
Total Revenues and Other Financing Sources	<u>939,807</u>	<u>970,448</u>	<u>1,011,057</u>	<u>1,011,056</u>	<u>1,058,440</u>	4.69
Beginning Fund Balance	-	6,486	6,486	6,486	4,792	(26.12)
Total Revenues and Beginning Fund Balance	<u>\$ 939,807</u>	<u>\$ 976,934</u>	<u>\$ 1,017,543</u>	<u>\$ 1,017,542</u>	<u>\$ 1,063,232</u>	4.49

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Cafeteria Fund

<u>Expenditures by Object</u>	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Expenditures	2015-16 Adopted Budget	%
						Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 249,269	\$ 270,436	\$ 268,246	\$ 267,526	\$ 273,809	2.35
2300 Non Instructional Salaries, Other	57,413	59,600	70,911	70,912	110,098	55.26
Total Classified Salaries	<u>306,682</u>	<u>330,036</u>	<u>339,157</u>	<u>338,438</u>	<u>383,907</u>	13.43
3000 Employee Benefits	99,221	110,341	107,124	106,935	110,812	3.63
4000 Supplies and Materials	471,874	481,087	504,678	503,177	505,893	0.54
5000 Other Operating Expenses and Services						
5150 Credit Card Fees	24,744	24,500	34,498	29,708	30,000	0.98
5500 Utilities	17,089	17,000	17,909	17,909	17,000	(5.08)
5635 Rents and Leases	300	300	6,194	6,194	10,000	61.45
5642 Repairs, Non Instructional Equipment	111	120	268	268	320	19.40
5800 Other	1,669	1,700	1,007	4,413	3,800	(13.89)
Total Other Operating Expenses and Services	<u>43,913</u>	<u>43,620</u>	<u>59,876</u>	<u>58,492</u>	<u>61,120</u>	4.49
6000 Capital Outlay						
6490 Equipment	7,037	7,250	6,708	5,708	1,500	(73.72)
6900 Depreciation	4,594	4,600	-	-	-	-
Total Capital Outlay	<u>11,631</u>	<u>11,850</u>	<u>6,708</u>	<u>5,708</u>	<u>1,500</u>	(73.72)
Total Expenditures (2000-6000)	<u>933,321</u>	<u>976,934</u>	<u>1,017,543</u>	<u>1,012,750</u>	<u>1,063,232</u>	4.98
Ending Fund Balance	6,486	-	-	4,792	-	(100.00)
Total Expenditures and Ending Fund Balance	<u>\$ 939,807</u>	<u>\$ 976,934</u>	<u>\$ 1,017,543</u>	<u>\$ 1,017,542</u>	<u>\$ 1,063,232</u>	4.49

Note: Deficit spending projected in 2015-2016 is due to inclusion of the beginning balance and zero base budgeting.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

CHILD DEVELOPMENT FUND

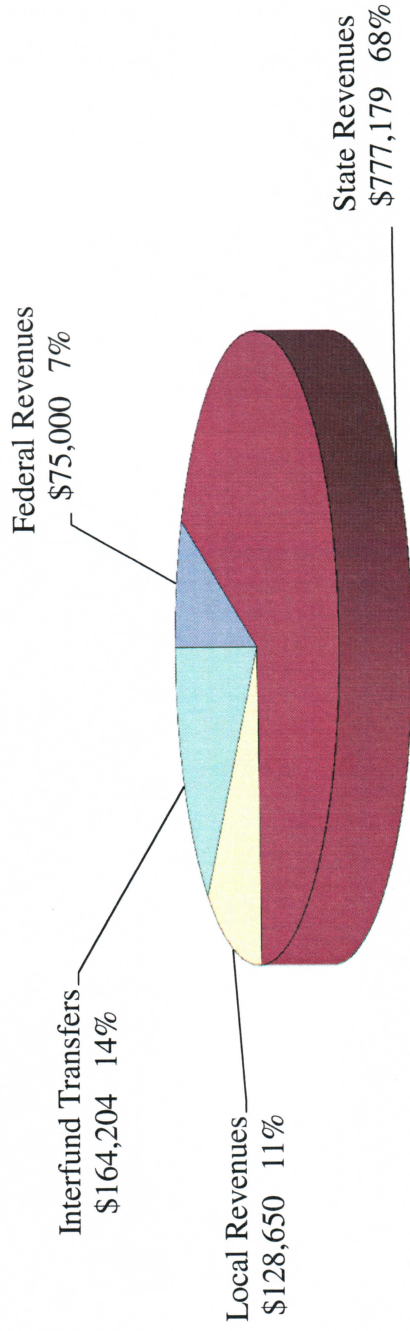
The Child Development Fund is a special revenue restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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.

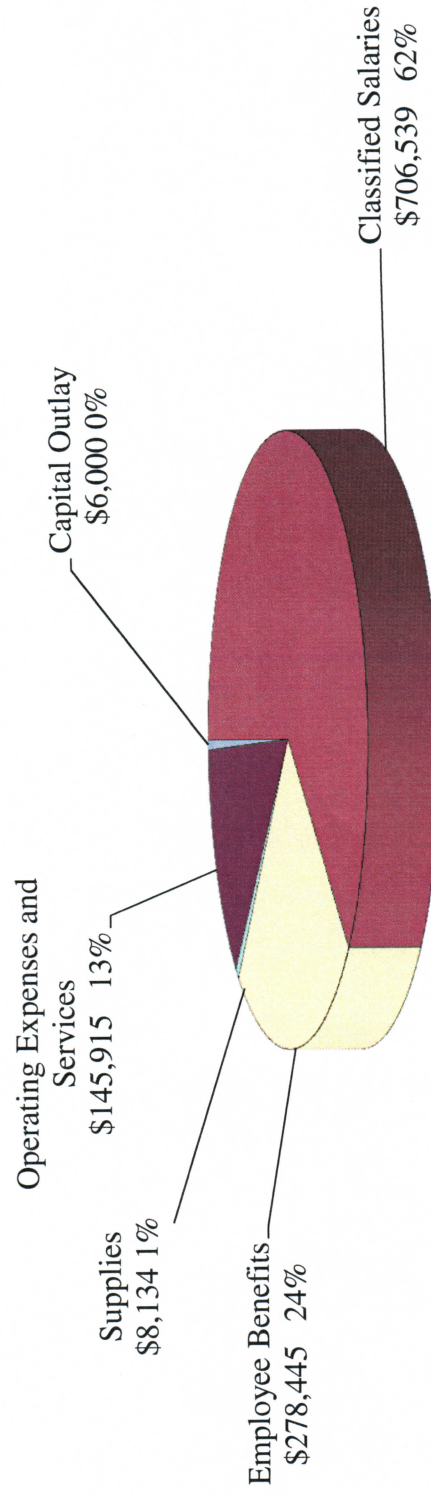
As a restricted fund, revenues and expenses are accounted for in the manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Child Development Fund Revenues and Beginning Fund Balance – \$1,145,033



Child Development Fund Expenditures and Ending Fund Balance – \$1,145,033



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2015-2016

Child Development Fund

<u>Revenues by Source</u>	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	%	Change Adopt/Act
8100 Federal Revenues	\$ 78,832	\$ 75,000	\$ 81,213	\$ 81,213	\$ 75,000		(7.65)
8600 State Revenues							
8623 Child Development Division Award	206,283	173,078	225,438	219,028	12,371		(94.35)
8650 California State Preschool	466,983	536,862	547,617	455,421	760,808		67.06
8690 Food	3,805	4,000	4,000	3,932	4,000		1.73
Total State Revenues	<u>677,071</u>	<u>713,940</u>	<u>777,055</u>	<u>678,381</u>	<u>777,179</u>		14.56
8800 Local Revenues							
8850 Rents and Leases	6,575	6,575	19,924	19,924	19,724		(1.00)
8871 Child Development Services	66,920	121,771	115,558	62,359	108,926		74.68
8890 Other Local	5,171	-	-	-	-		-
Total Local Revenues	<u>78,666</u>	<u>128,346</u>	<u>135,482</u>	<u>82,283</u>	<u>128,650</u>		56.35
8900 Interfund Transfers - In	164,204	164,204	164,204	164,204	164,204		-
Total Revenues	<u>998,773</u>	<u>1,081,490</u>	<u>1,157,954</u>	<u>1,006,081</u>	<u>1,145,033</u>		13.81
Beginning Fund Balance	36,853	-	-	-	-		-
Total Revenues, and Beginning Fund Balance	<u>\$ 1,035,626</u>	<u>\$ 1,081,490</u>	<u>\$ 1,157,954</u>	<u>\$ 1,006,081</u>	<u>\$ 1,145,033</u>		13.81

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Child Development Fund

<u>Expenditures by Object</u>	2013-14	2014-15	2014-15	2014-15	2015-16	%
	Actual Expenditures	Adopted Budget	Revised Budget	Actual Expenditures	Adopted Budget	Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 439,545	\$ 557,120	\$ 585,597	\$ 433,724	\$ 584,756	34.82
2300 Non Instructional Salaries, Other	229,771	121,417	208,676	208,676	121,783	(41.64)
2400 Instructional Aides, Other	540	-	-	-	-	-
Total Classified Salaries	669,856	678,537	794,273	642,400	706,539	9.98
3000 Employee Benefits						
3200 Public Employees' Retirement System	51,417	65,425	55,024	55,024	69,320	25.98
3300 Old Age, Survivors, Disability, and Health Ins.	36,609	45,360	36,788	36,788	47,502	29.12
3400 Health and Welfare	110,418	135,013	110,024	110,024	148,602	35.06
3500 State Unemployment Insurance	273	296	263	263	311	18.25
3600 Workers' Compensation Insurance	15,633	16,007	15,108	15,108	12,710	(15.87)
Total Employee Benefits	214,350	262,101	217,207	217,207	278,445	28.19
4000 Total Supplies and Materials	1,339	-	2,082	2,082	8,134	290.68
5000 Other Operating Expenses and Services						
5001 Copying/Printing	-	-	-	-	1,000	100.00
5003 Printing	102	-	946	946	450	(52.43)
5045 Postage	-	-	76	76	120	57.89
5100 Consultants and Contracted	93,302	98,631	97,281	97,281	90,857	(6.60)
5200 Conferences Administrators	-	-	332	332	2,250	577.71
5500 Utility and Housekeeping	54,304	39,878	43,169	43,169	48,895	13.26
5600 Rents, Leases, and Maintenance	-	-	275	275	275	-
5700 Legal, Election, and Audit	2,022	2,022	2,068	2,068	2,068	-
5800 Other	106	76	-	-	-	-
Total Operating Expenses and Services	149,836	140,607	144,147	144,147	145,915	1.23
6000 Total Capital Outlay	-	-	-	-	6,000	100.00
7000 Interfund Transfers	245	245	245	245	-	(100.00)
Total, Expenditures (1000 - 7000)	1,035,626	1,081,490	1,157,954	1,006,081	1,145,033	13.81
Ending Fund Balance	-	-	-	-	-	-
Total Expenditures, Other Outgo and Ending Fund Balance	\$ 1,035,626	\$ 1,081,490	\$ 1,157,954	\$ 1,006,081	\$ 1,145,033	13.81

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

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 repairs (SMSR) projects. Sources of funding for this fund include:

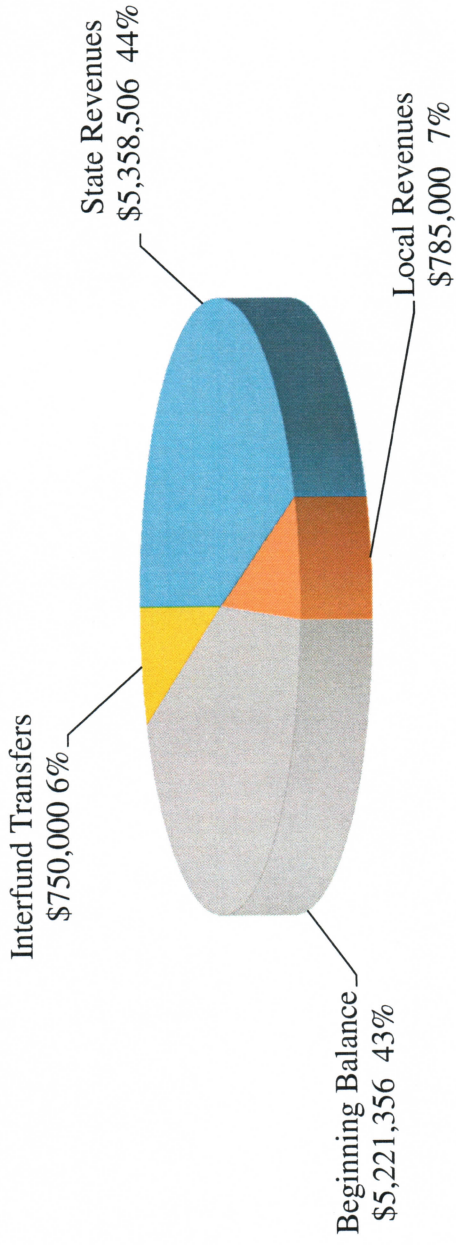
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Proceeds from Lease Revenue Bonds
- Sublease revenue from partnership agreement
- Transfers from General Fund Unrestricted

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

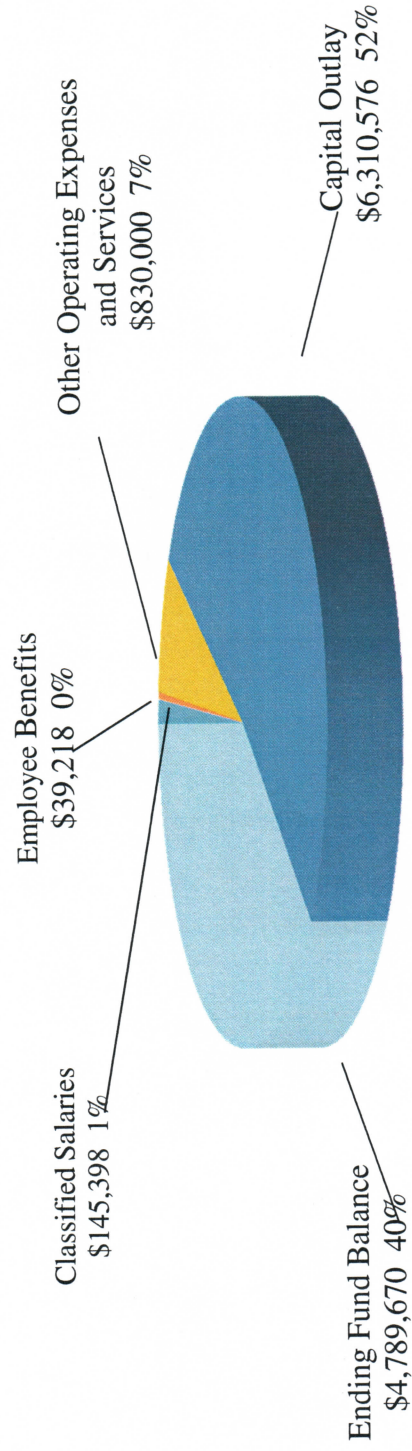
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment Leases
- Roof Repairs
- South West Corridor Improvements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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Capital Outlay Projects Fund Revenues and Beginning Fund Balance - \$12,114,862



Capital Outlay Projects Fund Expenditures and Ending Fund Balance - \$12,114,862



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Capital Outlay Projects Fund

	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	% Change Adopt/Act
8600 State Revenues						
8651 Community College Const. Act (Prop. 55)	\$ 20,600	\$ 368,755	\$ 368,755	\$ 488,378	\$ 4,088,598	737.18
8652 Scheduled Maintenance & Repair	-	1,018,459	1,018,459	1,018,460	1,036,142	1.74
8652 Prop 39 Energy Sustainability	34,064	725,297	725,297	626,914	233,766	(62.71)
State Revenues	54,664	2,112,511	2,112,511	2,133,752	5,358,506	151.13
8800 Local Revenues						
8860 Interest and Investment	4,867	5,000	5,276	12,137	5,000	(58.80)
8880 Capital Outlay Fee	77,401	80,000	80,000	42,421	80,000	88.59
8890 Redevelopment	735,192	700,000	700,000	731,179	700,000	(4.26)
Total Local Revenues	817,460	785,000	785,276	785,737	785,000	(0.09)
8900 Interfund Transfers - In	3,000,000	3,000,000	3,000,000	1,000,000	750,000	(25.00)
Total Revenues and Other Financing Sources	3,872,124	5,897,511	5,897,787	3,919,489	6,893,506	75.88
Beginning Fund Balance	3,929,599	4,933,233	4,933,233	4,933,233	5,221,356	5.84
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$ 7,801,723	\$ 10,830,744	\$ 10,831,020	\$ 8,852,722	\$ 12,114,862	36.85

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2015-2016

Capital Outlay Projects Fund

<u>Expenditures by Object</u>	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Adopted Budget	2014-15 Actual Expenditures	2015-16 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$ 83,628	\$ 115,454	\$ 115,454	\$ 108,068	\$ 145,398	34.54
3000 Employee Benefits	18,316	50,428	50,428	34,947	39,218	12.22
4000 Supplies and Materials	4,238	18,326	115,655	104,791	-	(100.00)
5000 Other Operating Expenses and Services	1,355,783	1,866,633	2,037,461	988,346	830,000	(16.02)
6000 Capital Outlay	1,406,525	3,624,516	3,356,635	2,395,214	6,310,576	163.47
Total Expenditures (1000 – 6000)	<u>2,868,490</u>	<u>5,675,357</u>	<u>5,675,633</u>	<u>3,631,366</u>	<u>7,325,192</u>	101.72
7910 Board of Trustees Capital Outlay Reserve	2,066,706	2,066,706	2,066,706	2,066,706	2,066,706	-
7900 Designated Fund Balance	2,866,527	3,088,681	3,088,681	3,154,650	2,722,964	(13.68)
Ending Fund Balance	<u>4,933,233</u>	<u>5,155,387</u>	<u>5,155,387</u>	<u>5,221,356</u>	<u>4,789,670</u>	(8.27)
Total Expenditures and Ending Fund Balance	<u>\$ 7,801,723</u>	<u>\$ 10,830,744</u>	<u>\$ 10,831,020</u>	<u>\$ 8,852,722</u>	<u>\$ 12,114,862</u>	36.85

Note: Capital Outlay by Projects is provided in detail on page 70. Deficit spending projected in 2015-2016 is due to inclusion of the beginning balance and zero base budgeting.

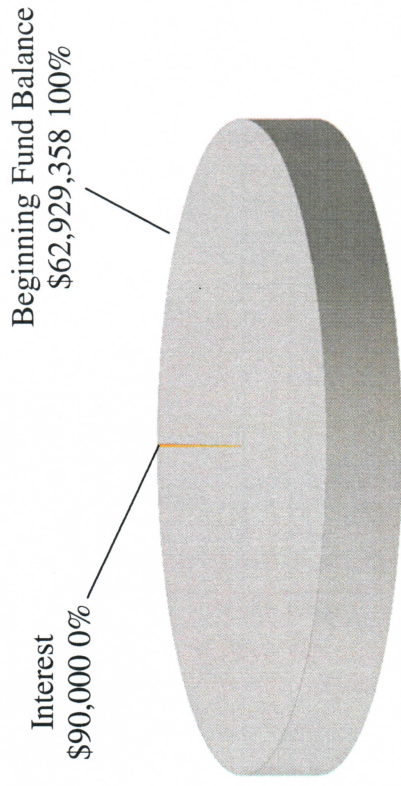
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

BOND PROJECTS FUND

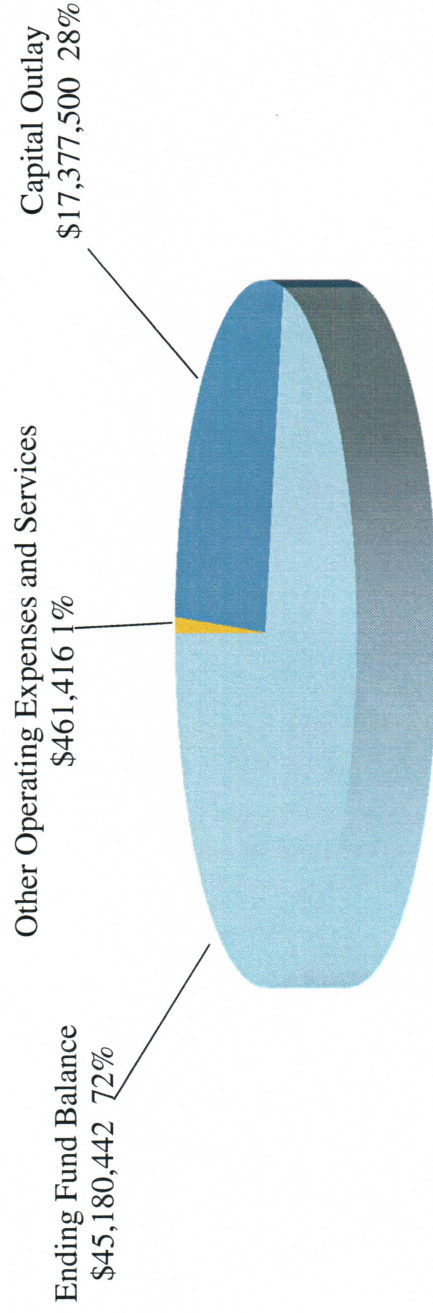
The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Proposition 39 and the expenditures related to the acquisition and construction of projects voted and approved by the local property owners. The proceeds for the sale of bonds are deposited with the 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.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Bond Projects Fund Revenues and Beginning Fund Balance - \$63,019,358



Bond Projects Fund Expenditures and Ending Fund Balance – \$63,019,358



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Bond Projects Fund

	Bond Projects Fund				% Change Adopt/Act	
	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues		2015-16 Adopted Budget
Revenues by Source						
8860 Interest	\$ -	\$ -	\$ 22,960	\$ 22,960	\$ 90,000	291.99
8940 Proceeds of General Long-Term Debt	-	-	70,000,000	70,000,000	-	(100.00)
Beginning Fund Balance	-	-	-	-	62,929,358	100.00
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$ -	\$ -	\$ 70,022,960	\$ 70,022,960	\$ 63,019,358	(10.00)
<u>Expenditures by Object</u>						
5000 Other Operating Expenses and Services	\$ -	\$ -	\$ 7,220,351	\$ 7,045,221	\$ 461,416	(93.45)
6000 Capital Outlay	-	-	62,802,609	48,381	17,377,500	35,818.03
Total Expenditures	-	-	70,022,960	7,093,602	17,838,916	151.48
Ending Fund Balance	-	-	-	62,929,358	45,180,442	(28.20)
Total Expenditures, Other Outgo and Ending Fund Balance	\$ -	\$ -	\$ 70,022,960	\$ 70,022,960	\$ 63,019,358	(10.00)

Note: Capital Outlay by Projects is provided in detail on page 71.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

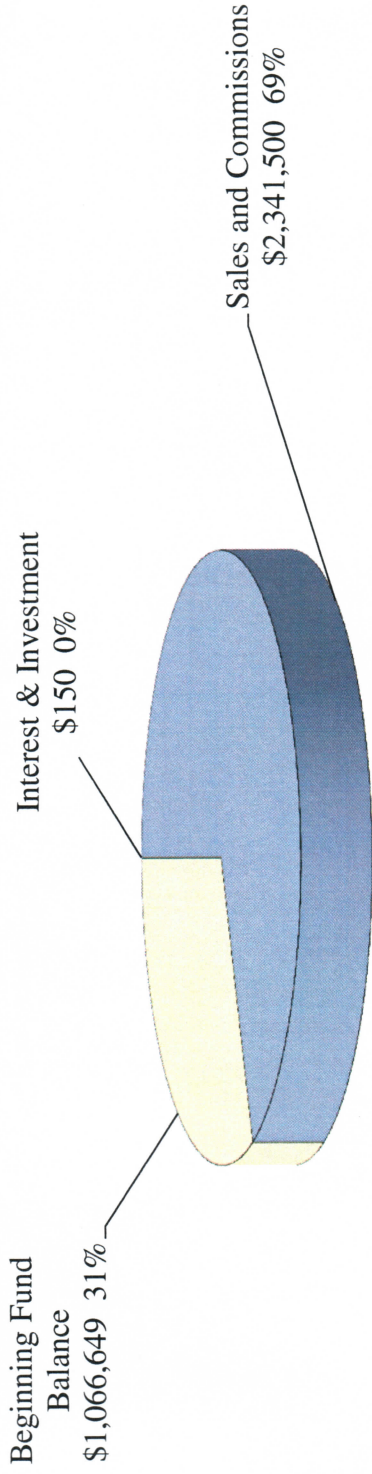
BOOKSTORE FUND

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

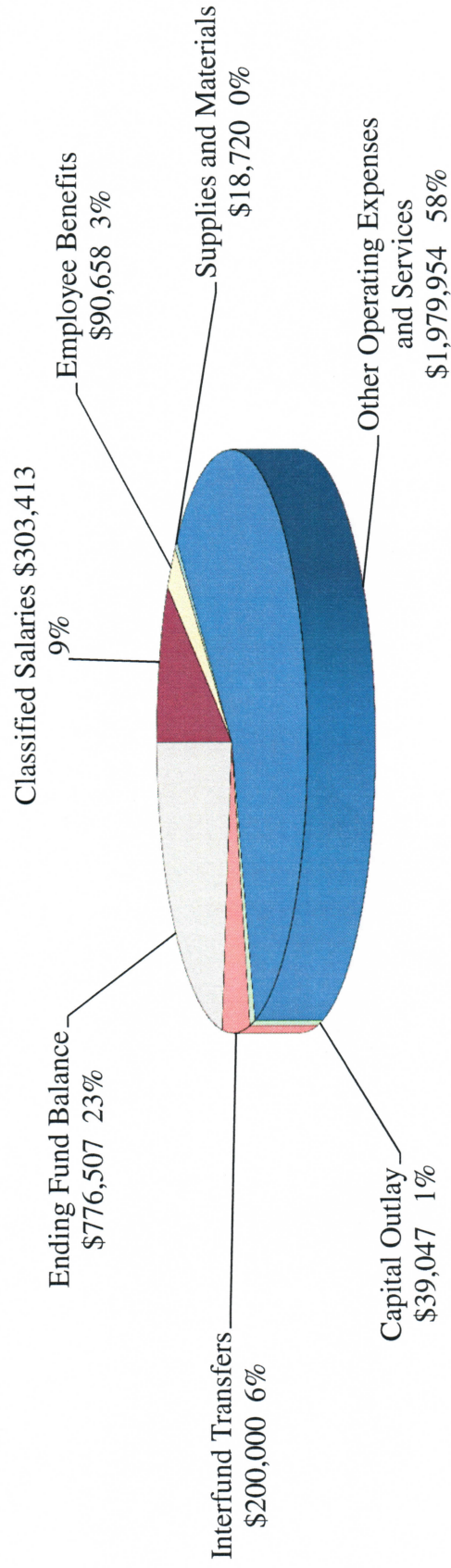
All necessary expenses, including salaries, wages, and cost of capital improvement for the bookstore are paid from the retail operation's generated revenues.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Bookstore Fund Revenues and Beginning Fund Balance –\$3,408,299



Bookstore Fund Expenditures and Ending Fund Balance –\$3,408,299



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Bookstore Fund

	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$ 2,110,605	\$ 2,230,000	\$ 2,230,000	\$ 2,198,647	\$ 2,341,500	6.50
8860 Interest and Investment	222	225	225	146	150	2.74
Total Local Revenues	<u>2,110,827</u>	<u>2,230,225</u>	<u>2,230,225</u>	<u>2,198,793</u>	<u>2,341,650</u>	6.50
Beginning Fund Balance	1,520,202	1,310,302	1,310,302	1,310,302	1,066,649	(18.60)
Total Revenues and Beginning Fund Balance	<u>\$ 3,631,029</u>	<u>\$ 3,540,527</u>	<u>\$ 3,540,527</u>	<u>\$ 3,509,095</u>	<u>\$ 3,408,299</u>	(2.87)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Bookstore Fund

<u>Expenditures by Object</u>	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Expenditures	2015-16 Adopted Budget	%
						Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 269,087	\$ 285,000	\$ 243,543	\$ 243,543	\$ 262,050	7.60
2330 Non Instructional Salaries, Other	27,989	28,000	37,603	37,603	41,363	10.00
Total Classified Salaries	<u>297,076</u>	<u>313,000</u>	<u>281,146</u>	<u>281,146</u>	<u>303,413</u>	7.92
3000 Employee Benefits	93,147	96,000	91,893	91,893	90,658	(1.34)
4000 Supplies and Materials	20,564	20,600	16,875	16,875	18,720	10.93
5000 Other Operating Expenses and Services						
5100 Contract	25,319	26,000	24,340	24,340	40,830	67.75
5220 Conferences	80	85	543	543	543	-
5500 Utilities and Housekeeping Services	56,048	56,500	62,343	62,343	68,577	10.00
5642 Repairs Non Instructional Equipment	1,467	1,500	1,490	1,490	1,500	0.67
5800 Other - Cost of Goods Sold	1,558,440	1,650,000	1,701,032	1,701,032	1,837,115	8.00
5892 Bank Charges	22,243	23,500	26,828	26,828	31,389	17.00
Total Other Operating Expenses and Services	<u>1,663,597</u>	<u>1,757,585</u>	<u>1,816,576</u>	<u>1,816,576</u>	<u>1,979,954</u>	8.99
6000 Capital Outlay						
6229 Building Remodel	-	18,000	3,253	-	-	-
6900 Depreciation	46,343	47,000	42,442	42,442	39,047	(8.00)
Total Capital Outlay	<u>46,343</u>	<u>65,000</u>	<u>45,695</u>	<u>42,442</u>	<u>39,047</u>	(8.00)
Total Expenditures (2000 - 6000)	<u>2,120,727</u>	<u>2,252,185</u>	<u>2,252,185</u>	<u>2,248,932</u>	<u>2,431,792</u>	8.13
7000 Interfund Transfers-Out	200,000	193,514	193,514	193,514	200,000	3.35
Total Expenditures (2000-7000)	<u>2,320,727</u>	<u>2,445,699</u>	<u>2,445,699</u>	<u>2,442,446</u>	<u>2,631,792</u>	7.75
Ending Fund Balance	1,310,302	1,094,828	1,094,828	1,066,649	776,507	(27.20)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 3,631,029</u>	<u>\$ 3,540,527</u>	<u>\$ 3,540,527</u>	<u>\$ 3,509,095</u>	<u>\$ 3,408,299</u>	(2.87)

Note: Deficit spending projected in 2015-2016 is due to inclusion of the beginning balance and zero base budgeting. The ending fund balance continues to decrease due to reduced sales and the interfund transfer-out to the Cafeteria.

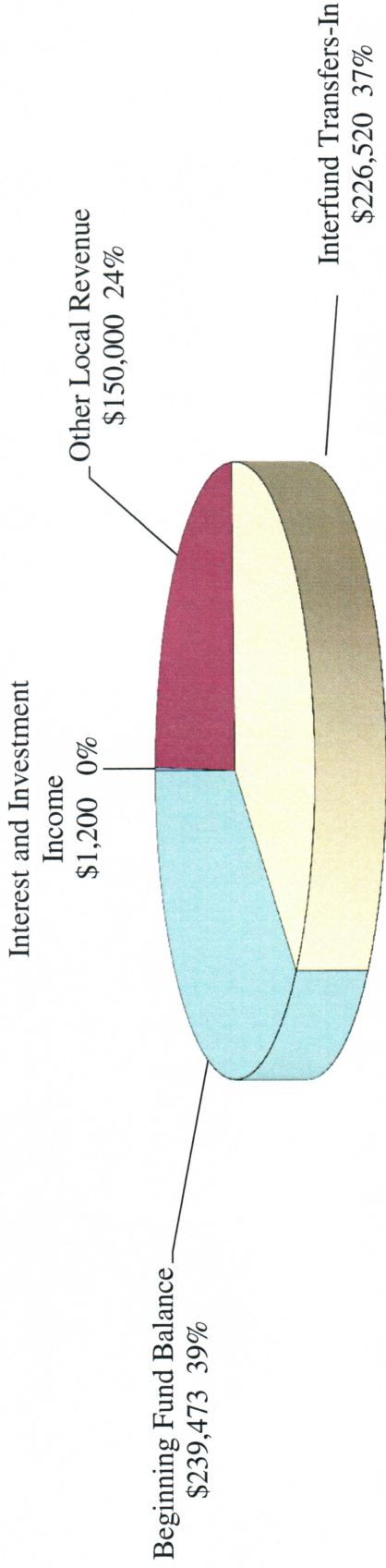
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

SELF-INSURANCE FUND

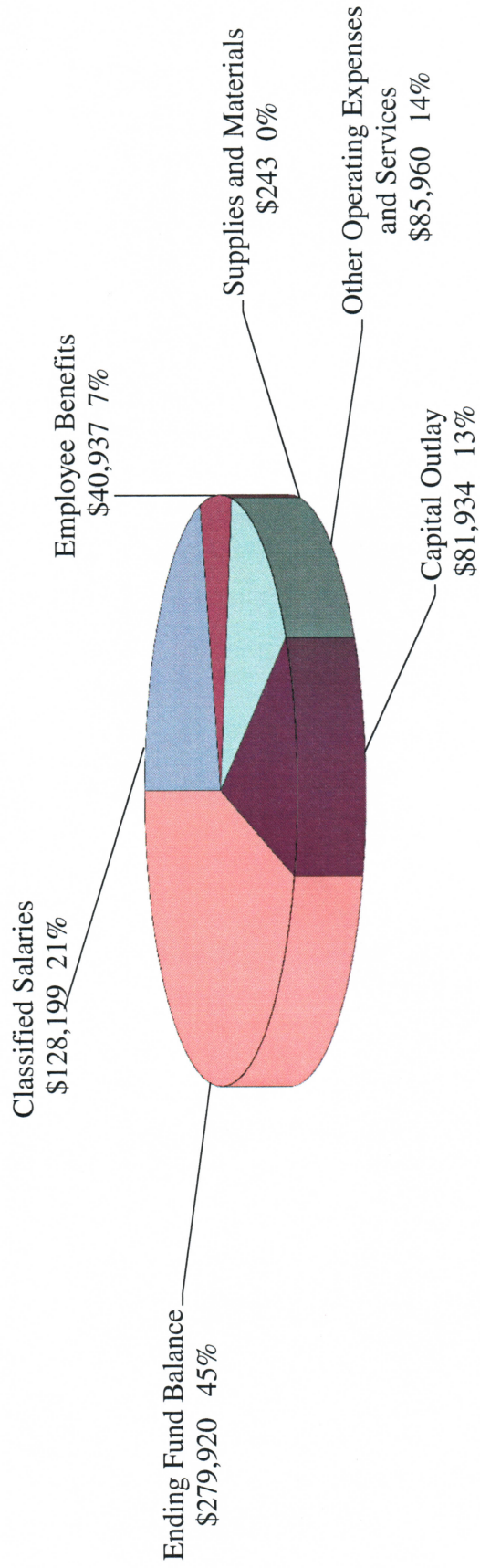
The Self-Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Self-Insurance Fund Revenues and Beginning Fund Balance – \$617,193



Self-Insurance Fund Expenditures and Ending Fund Balance – \$617,193



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

Self-Insurance Fund

	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8860 Interest and Investment	\$ 1,021	\$ 1,200	\$ 1,600	\$ 1,591	\$ 1,200	(24.58)
8890 Other Local	198,256	150,000	222,016	222,016	150,000	(32.44)
Total Local Revenues	<u>199,277</u>	<u>151,200</u>	<u>223,616</u>	<u>223,607</u>	<u>151,200</u>	<u>(32.38)</u>
8900 Interfund Transfers - In	-	-	-	-	226,520	100.00
Total Revenues and Other Financing Sources	<u>199,277</u>	<u>151,200</u>	<u>223,616</u>	<u>223,607</u>	<u>377,720</u>	<u>68.92</u>
Beginning Fund Balance	368,620	153,865	153,865	153,865	239,473	55.64
Total Revenues, Other Financing Services and Beginning Fund Balance	<u>\$ 567,897</u>	<u>\$ 305,065</u>	<u>\$ 377,481</u>	<u>\$ 377,472</u>	<u>\$ 617,193</u>	<u>63.51</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Self-Insurance Fund

<u>Expenditures by Object</u>	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Expenditures	2015-16 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$ 24,723	\$ 24,658	\$ 27,142	\$ 24,547	\$ 128,199	422.26
3000 Employee Benefits	7,404	7,994	9,129	8,066	40,937	407.53
4000 Supplies and Materials	132	243	243	95	243	155.79
5000 Other Operating Expenses and Services	318,938	80,000	157,810	78,979	85,960	8.84
Subtotal	351,197	112,895	194,324	111,687	255,339	128.62
6000 Capital Outlay	62,835	87,894	78,880	26,312	81,934	211.39
Total Expenditures (1000 – 6000)	414,032	200,789	273,204	137,999	337,273	144.40
Ending Fund Balance	153,865	104,276	104,277	239,473	279,920	16.89
Total Expenditures and Ending Fund Balance	\$ 567,897	\$ 305,065	\$ 377,481	\$ 377,472	\$ 617,193	63.51

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

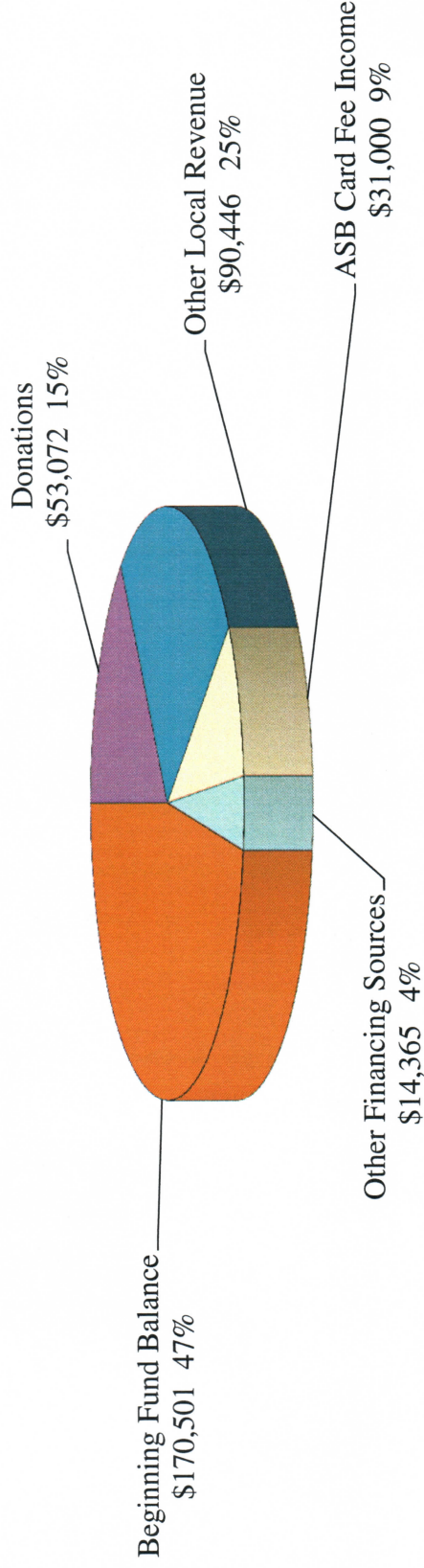
STUDENT GOVERNMENT ASSOCIATION FUND

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

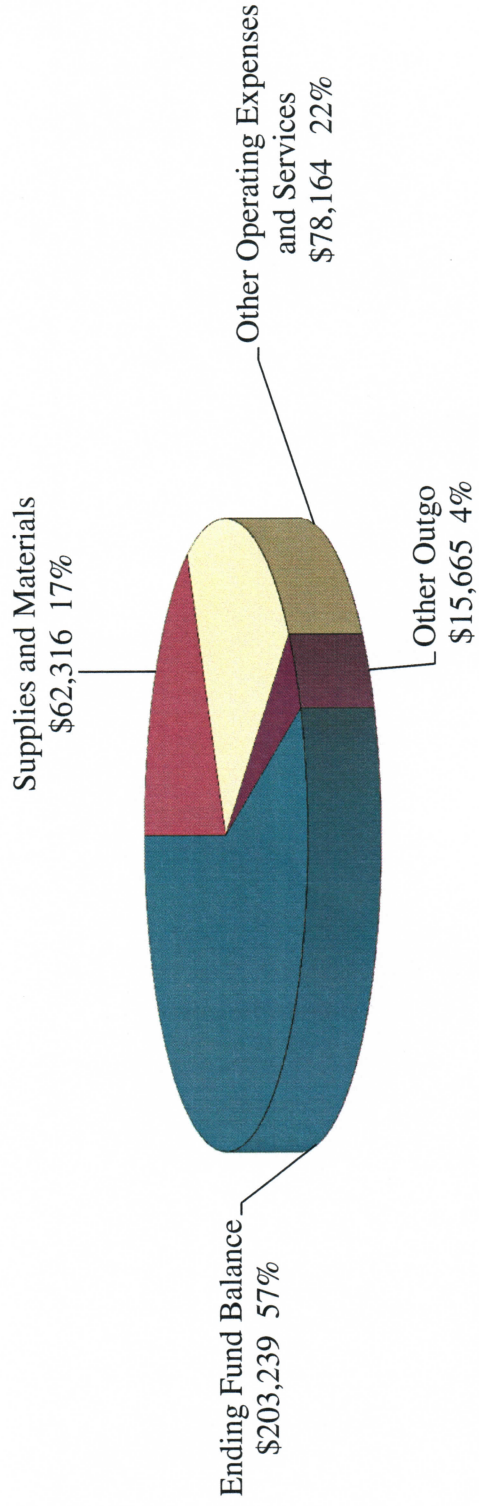
The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Student Government Association Fund Revenues and Beginning Fund Balance – \$359,384



Student Government Association Fund Expenditures and Ending Fund Balance – \$359,384



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Student Government Association Fund

	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	% Change Adopt/Act
Revenues by Source						
8800 Local Revenues						
8821 Donations	\$ 38,824	\$ 40,000	\$ 40,000	\$ 51,526	\$ 53,072	3.00
8832 Commissions	1,213	1,453	1,453	2,292	2,361	3.00
8841 Ticket Sales	39,926	41,470	41,470	37,874	39,010	3.00
8842 Advertising Sales	199	247	247	732	754	3.00
8844 Food Sales	-	104	104	-	-	-
8845 Concession Sales	1,216	1,300	1,300	448	461	3.00
8849 Miscellaneous Sales	22,206	24,764	24,764	27,490	28,315	3.00
8856 Entry Fee	12,345	13,000	13,000	10,911	11,238	3.00
8857 Membership Fee	5,954	6,973	6,973	7,345	7,565	3.00
8861 Interest	16	17	17	20	21	3.00
8878 Health Fee	845	1,000	1,000	700	721	3.00
8887 ASB Card Fee	23,707	25,000	25,000	29,776	31,000	4.11
Total Local Revenues	146,451	155,328	155,328	169,114	174,518	3.20
8900 Other Financing Sources						
8980 Interfund Transfers-In	8,620	9,483	9,483	13,752	14,165	3.00
8999 Intrafund Transfers-In	579	518	518	-	200	100.00
Total Other Financing Sources	9,199	10,001	10,001	13,752	14,365	4.45
Total Revenues and Other Financing Sources	155,650	165,329	165,329	182,866	188,883	3.29
Beginning Fund Balance	129,230	137,422	137,422	137,422	170,501	24.07
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$ 284,880	\$ 302,751	\$ 302,751	\$ 320,288	\$ 359,384	12.21

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2015-2016 Student Government Association Fund

Expenditures by Object	2013-14	2014-15	2014-15	2014-15	2015-16	%
	Actual Expenditures	Adopted Budget	Revised Budget	Actual Expenditures	Adopted Budget	Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional	\$ 24,554	\$ 25,000	\$ 25,000	\$ 22,014	\$ 22,674	3.00
4501 Uniforms Clothing Costumes	32,443	32,752	32,752	31,884	32,841	3.00
4710 Food	6,042	6,000	6,000	6,603	6,801	3.00
Total Supplies and Materials	63,039	63,752	63,752	60,501	62,316	3.00
5000 Other Operating Expenses and Services						
5045 Postage	1,652	1,680	1,680	890	917	3.03
5100 Contract	22,129	23,000	23,000	28,284	29,133	3.00
5150 District Administrative Fees and Charges	5,000	5,000	5,000	5,000	5,000	-
5195 Entry Fee	18,463	19,148	19,148	11,992	12,352	3.00
5210 Mileage	598	625	625	312	322	3.21
5219 Other Travel	9,923	10,000	10,000	7,056	7,268	3.00
5220 Conferences	310	350	350	1,028	1,059	3.00
5224 Student Travel	1,000	1,200	1,200	858	900	4.90
5300 Dues Memberships	5,982	6,500	6,500	8,353	8,604	3.00
5420 Liability Insurance	214	250	250	553	570	3.00
5500 District Utility	2,003	2,075	2,075	1,544	1,591	3.04
5635 Rents or Leases	-	-	-	1,136	1,170	3.00
5640 Equipment Repair	2,230	1,000	1,000	-	500	100.00
5690 Miscellaneous	2,003	3,000	3,000	4,871	5,017	3.00
5740 Advertising	1,158	1,384	1,384	1,802	1,856	3.00
5801 Donation	300	500	500	900	925	2.78
5802 Prizes Awards	757	800	800	687	708	3.06
5999 Credit Card Charges	251	256	256	268	276	3.00
Total Other Operating Expenses and Services	73,973	76,768	76,768	75,534	78,166	3.48
6000 Capital Outlay	547	800	800	-	-	-
Total Expenditures (4000 - 6000)	137,559	141,320	141,320	136,035	140,482	3.27

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2015-2016 Student Government Association Fund

<u>Expenditures by Object</u>	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Projected Expenditures	2015-16 Tentative Budget	% Change Tent/Proj
7000 Other Outgo						
7300 Interfund Transfers-Out	7,520	7,800	7,800	13,752	14,165	3.00
7301 Intrafund Transfers-Out	579	600	600	-	-	-
7400 Club Bonus	800	800	800	-	500	100.00
7510 Student Financial Scholarships	1,000	900	900	-	1,000	100.00
Total Other Outgo	<u>9,899</u>	<u>10,100</u>	<u>10,100</u>	<u>13,752</u>	<u>15,665</u>	<u>13.91</u>
Total Expenditures (4000 - 7000)	<u>147,458</u>	<u>151,420</u>	<u>151,420</u>	<u>149,787</u>	<u>156,147</u>	<u>4.25</u>
Ending Fund Balance	<u>137,422</u>	<u>151,331</u>	<u>151,331</u>	<u>170,501</u>	<u>203,237</u>	<u>19.20</u>
Total Expenditures and Ending Fund Balance	<u>\$ 284,880</u>	<u>\$ 302,751</u>	<u>\$ 302,751</u>	<u>\$ 320,288</u>	<u>\$ 359,384</u>	<u>12.21</u>

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

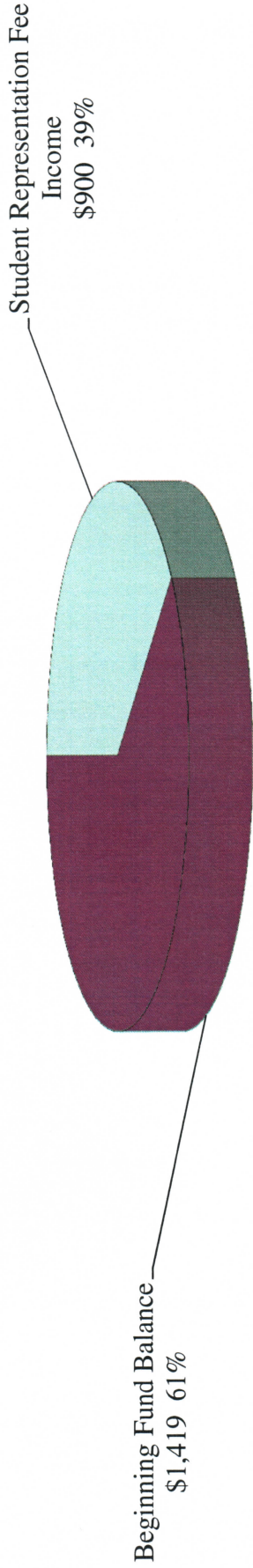
STUDENT REPRESENTATION FEE FUND

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

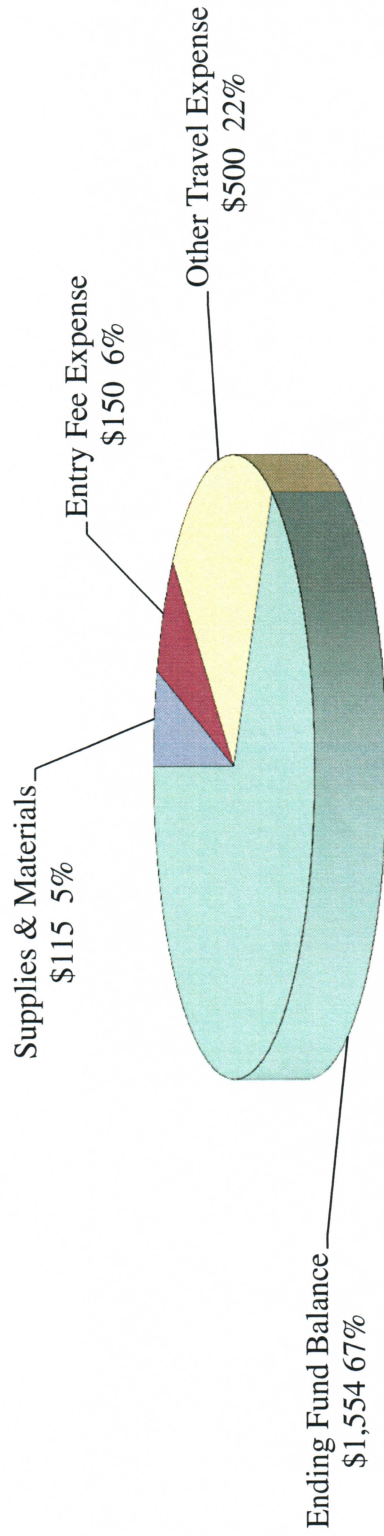
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Student Representation Fee Fund Revenues and Beginning Fund Balance – \$2,319



Student Representation Fee Fund Expenditures and Ending Fund Balance – \$2,319



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Student Representation Fee Fund

	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	% Change Adopt/Act
8884 Student Representation Fee	\$ 771	\$ 700	\$ 700	\$ 874	\$ 900	3.00
Beginning Fund Balance	1,640	1,938	1,938	1,938	1,419	(26.78)
Total Revenues and Beginning Fund Balance	\$ 2,411	\$ 2,638	\$ 2,638	\$ 2,812	\$ 2,319	(17.52)

	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Expenditures	2015-16 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials	\$ 204	\$ 115	\$ 115	\$ -	\$ 115	100.00
5000 Other Operating Expenses and Services	-	150	150	-	150	100.00
5195 Entry Fee	269	400	400	1,393	500	(64.11)
5224 Student Travel	269	550	550	1,393	650	(53.34)
Total Other Operating Expenses and Services	473	665	665	1,393	765	(45.08)
Total Expenditures (4000 - 5000)	1,938	1,973	1,973	1,419	1,554	9.53
Ending Fund Balance	2,411	2,638	2,638	2,812	2,319	(17.52)

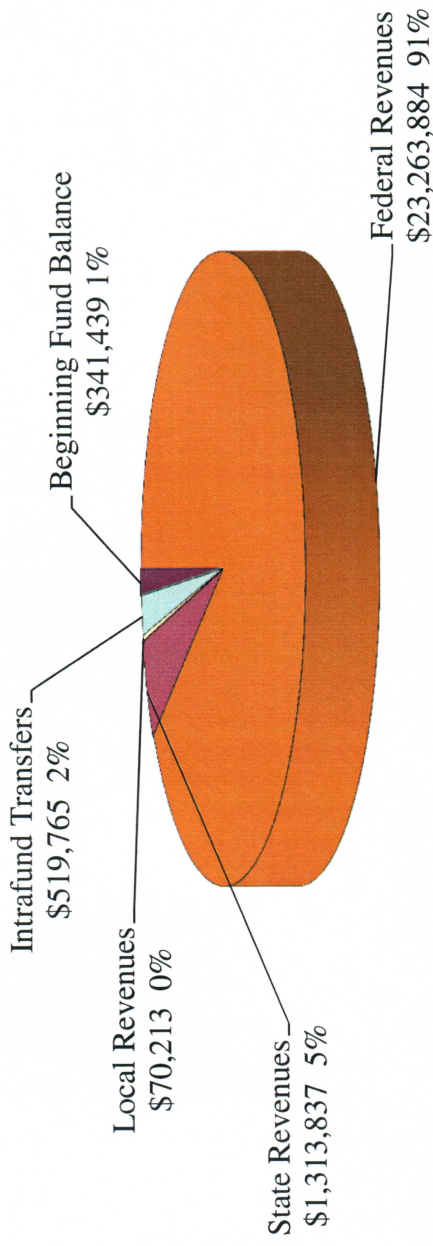
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
STUDENT FINANCIAL AID FUND**

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.

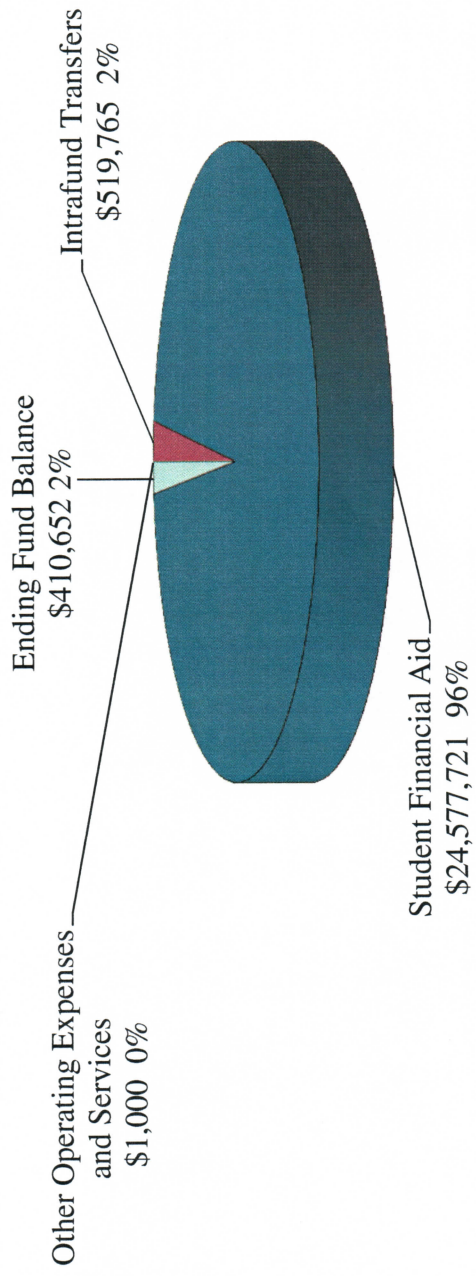
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries,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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Student Financial Aid Fund Revenues and Beginning Fund Balance – \$25,509,138



Student Financial Aid Fund Expenditures and Ending Fund Balance – \$25,509,138



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2015-2016 Student Financial Aid Fund

	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8151 PELL Grant	\$ 20,687,595	\$ 21,721,975	\$ 21,721,975	\$ 21,602,252	\$ 22,682,365	5.00
8152 FSEOG	363,000	364,202	364,202	360,900	400,000	10.83
8159 GI Bill Chapter 33 Veterans Program	150,458	154,972	154,972	172,875	181,519	5.00
Total Federal Revenues	21,201,053	22,241,149	22,241,149	22,136,027	23,263,884	5.10
8600 State Revenues						
8640 CAL Grant B	933,649	961,658	961,658	1,201,135	1,261,192	5.00
8641 CAL Grant C	53,749	55,361	55,361	50,138	52,645	5.00
Total State Revenues	987,398	1,017,019	1,017,019	1,251,273	1,313,837	5.00
8800 Local Revenues						
8861 Interest	68	72	72	87	90	3.45
8890 Other Local	43,232	44,530	44,530	51,416	70,123	36.38
Total Local Revenues	43,300	44,602	44,602	51,503	70,213	36.33
8900 Intrafund Transfers-In	459,216	472,992	472,992	504,626	519,765	3.00
Total Revenues	22,690,967	23,775,762	23,775,762	23,943,429	25,167,699	5.11
Beginning Fund Balance	247,650	290,551	290,551	290,551	341,439	17.51
Total Revenues and Beginning Fund Balance	\$ 22,938,617	\$ 24,066,313	\$ 24,066,313	\$ 24,233,980	\$ 25,509,138	5.26

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2015-2016

Student Financial Aid Fund

<u>Expenditures by Object</u>	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Expenditures	2015-16 Adopted Budget	% Change Adopt/Act
5000 Bad Debt	\$ 400	\$ 420	\$ 420	\$ 616	\$ 1,000	62.34
7000 Intrafund Transfers-Out	459,216	472,992	472,992	504,626	519,765	3.00
7500 Student Financial Aid						
7520 Student Financial Grant	22,202,575	23,258,168	23,258,168	23,436,894	24,628,804	5.09
7599 Prior Year Adjustments	(14,125)	(14,831)	(14,831)	(49,595)	(51,083)	3.00
Total Student Financial Aid	22,188,450	23,243,337	23,243,337	23,387,299	24,577,721	5.09
Total Expenditures (4000 – 7000)	22,648,066	23,716,749	23,716,749	23,892,541	25,098,486	5.05
9700 Fund Balance Reserved						
9710 Legally Restricted	14,150	14,550	14,550	13,533	12,533	(7.39)
9750 Board Restricted	276,401	335,014	335,014	327,906	398,119	21.41
Total Ending Fund Balance	290,551	349,564	349,564	341,439	410,652	20.27
Total Expenditures and Ending Fund Balance	\$ 22,938,617	\$ 24,066,313	\$ 24,066,313	\$ 24,233,980	\$ 25,509,138	5.26

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

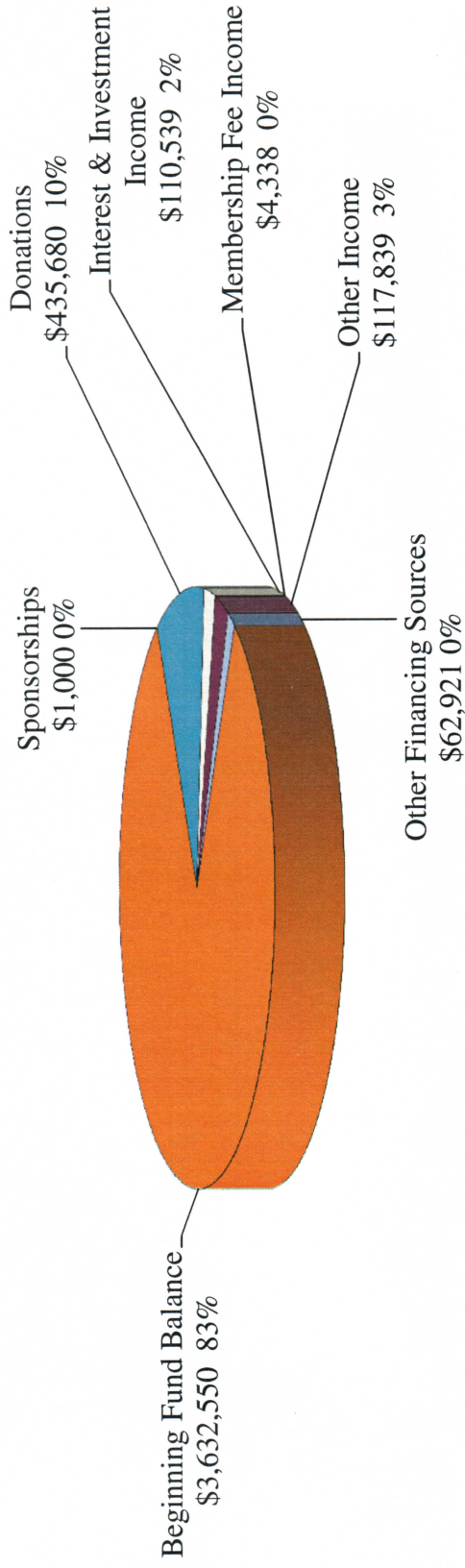
FOUNDATION FUND

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

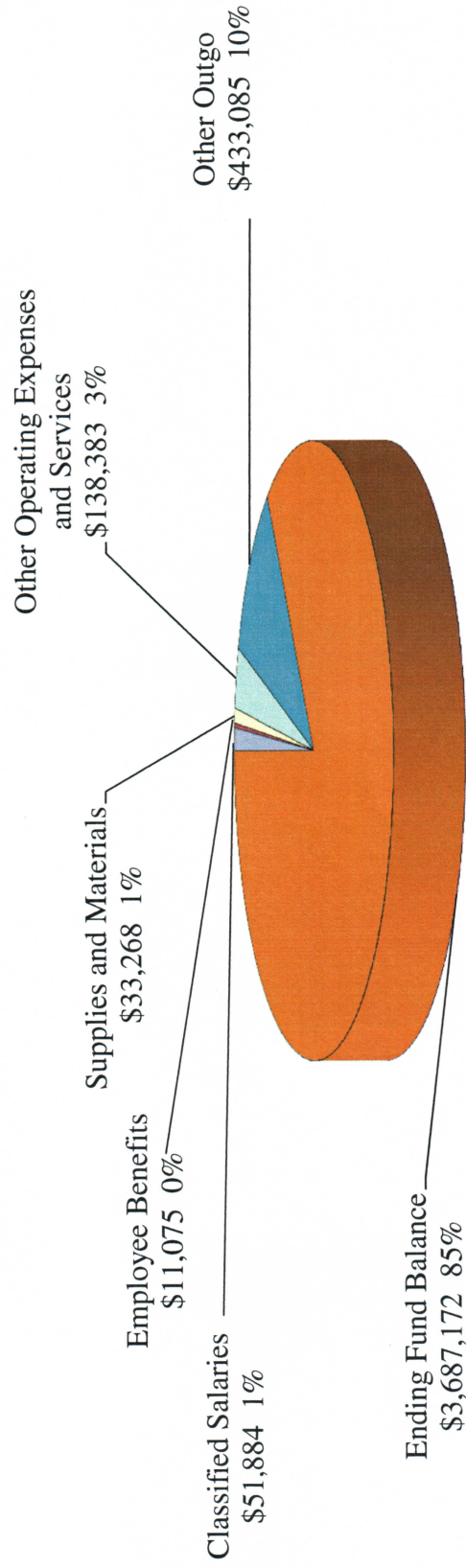
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Foundation Fund Revenues and Beginning Fund Balance – \$4,354,867



Foundation Fund Expenditures and Ending Fund Balance – \$4,354,867



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
Foundation Fund

	2013-14 Actual Revenues	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Revenues	2015-16 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 346,699	\$ 381,500	\$ 381,500	\$ 405,284	435,680	7.50
8826 Loan Recoveries	118	124	124	237	244	2.95
8828 Sponsorships	-	-	-	780	1,000	28.21
8841 Ticket Sales	69,040	73,450	73,450	96,672	101,506	5.00
8844 Food Sales	-	-	-	80	85	6.25
8849 Miscellaneous Sales	8,139	9,962	9,962	8,007	8,247	3.00
8857 Membership Fee	800	991	991	4,035	4,338	7.51
8858 Start Up Fees	10,744	-	-	-	-	-
8859 Annual Management Fees	13,991	4,259	4,259	7,531	7,757	3.00
8861 Interest	238	205	205	148	160	8.11
8862 Investment	59,763	51,625	51,625	52,303	53,872	3.00
8864 Investment Gains/Losses	(8,652)	20,650	20,650	44,718	46,507	4.00
Total Local Revenues	500,880	542,766	542,766	619,795	659,396	6.39
8900 Intrafund Transfers-In	63,197	29,954	29,954	61,088	62,921	3.00
Total Revenues and Other Financing Sources	564,077	572,720	572,720	680,883	722,317	6.09
Beginning Fund Balance	3,486,355	3,547,751	3,547,751	3,547,751	3,632,550	2.39
Total Revenues and Beginning Fund Balance	\$ 4,050,432	\$ 4,120,471	\$ 4,120,471	\$ 4,228,634	\$ 4,354,867	2.99

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2015-2016

Foundation Fund

<u>Expenditures by Object</u>	2013-14 Actual Expenditures	2014-15 Adopted Budget	2014-15 Revised Budget	2014-15 Actual Expenditures	2015-16 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	-	-	-	8,978	51,884	477.92
3000 Employee Benefits	-	-	-	3,380	11,075	227.62
4000 Supplies and Materials						
4500 Non Instructional Supplies	14,513	11,373	11,373	14,998	15,448	3.00
4501 Uniforms Clothing Costumes	983	1,218	1,218	735	757	2.99
4710 Food	9,013	10,910	10,910	16,566	17,063	3.00
Total Supplies and Materials	24,509	23,501	23,501	32,299	33,268	3.00
5000 Other Operating Expenses and Services						
5002 Bad Debt	2,171	1,500	1,500	714	735	2.94
5003 Depreciation	367	-	-	-	-	-
5045 Postage	4,731	4,883	4,883	4,748	4,890	2.99
5100 Contract Services	41,167	46,042	46,042	61,411	63,253	3.00
5151 Foundation Management Fee	24,736	4,500	4,500	7,531	7,757	3.00
5195 Entry Fee	-	500	500	895	922	3.02
5210 Mileage	636	1,048	1,048	-	500	100.00
5219 Other Travel	513	211	211	678	698	2.95
5220 Conferences	-	-	-	998	1,028	3.01
5224 Student Travel	7,621	3,950	3,950	-	3,000	100.00
5300 Dues and Memberships	300	372	372	895	921	2.91
5420 Liability Insurance	553	686	686	1,074	1,106	2.98
5500 District Utility	1	1	1	1	1	-
5635 Rents & Leases	-	-	-	420	433	3.10
5690 Miscellaneous	59	62	62	3,481	3,585	2.99
5740 Advertising	2,487	3,083	3,083	1,591	1,639	3.02
5801 Donation	100	124	124	44,900	46,247	3.00
5802 Prizes and Awards	2,310	1,800	1,800	769	792	2.99
5999 Credit Charges	579	680	680	850	876	3.06
Total Other Operating Expenses and Services	88,331	69,442	69,442	130,956	138,383	5.67
6000 Capital Outlay	6,210	7,693	7,693	-	-	-
Total Expenditures (2000-6000)	119,050	100,636	100,636	175,613	234,610	33.59
7000 Other Outgo						

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

Foundation Fund

<u>Expenditures by Object</u>	2013-14	2014-15	2014-15	2014-15	2015-16	% Change Adopt/Act
	Actual Expenditures	Adopted Budget	Revised Budget	Actual Expenditures	Adopted Budget	
7301 Intrafund Transfers-Out	63,197	29,954	29,954	61,088	62,921	3.00
7510 Student Financial Scholarship	320,434	320,075	320,075	359,383	370,164	3.00
Total Other Outgo	<u>383,631</u>	<u>350,029</u>	<u>350,029</u>	<u>420,471</u>	<u>433,085</u>	3.00
Total Expenditures (2000-7000)	<u>502,681</u>	<u>450,665</u>	<u>450,665</u>	<u>596,084</u>	<u>667,695</u>	12.01
9700 Fund Balance						
9710 Legally Restricted Reserve	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
9750 Board Restricted Reserve	2,309,827	2,431,882	2,431,882	2,394,626	2,449,248	2.28
Total Ending Fund Balance	<u>3,547,751</u>	<u>3,669,806</u>	<u>3,669,806</u>	<u>3,632,550</u>	<u>3,687,172</u>	1.50
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 4,050,432</u>	<u>\$ 4,120,471</u>	<u>\$ 4,120,471</u>	<u>\$ 4,228,634</u>	<u>\$ 4,354,867</u>	2.99

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016
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. Although a COLA is specified in statute for the system, the recent history of the Community Colleges clearly demonstrates that during the most recent recession no COLA was received for five consecutive years.

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	1.99
1995-96	0.00	3.07
1996-97	3.06	3.06
1997-98	2.97	2.97
1998-99	2.26	2.26
1999-00	1.41	1.41
2000-01	4.17	3.17
2001-02	3.87	3.87
2002-03	2.00	1.66
2003-04	0.00	1.86
2004-05	2.41	2.41
2005-06	4.23	4.23
2006-07	5.92	5.92
2007-08	4.53	4.53
2008-09	0.00	0.00
2009-10	0.00	0.00
2010-11	0.00	0.00
2011-12	0.00	0.00
2012-13	0.00	0.00
2013-14	1.57	1.57
2014-15	0.85	0.85
2015-16	1.58	1.58

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2015-2016

COMPLIANCE WITH THE FIFTY PERCENT LAW

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

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

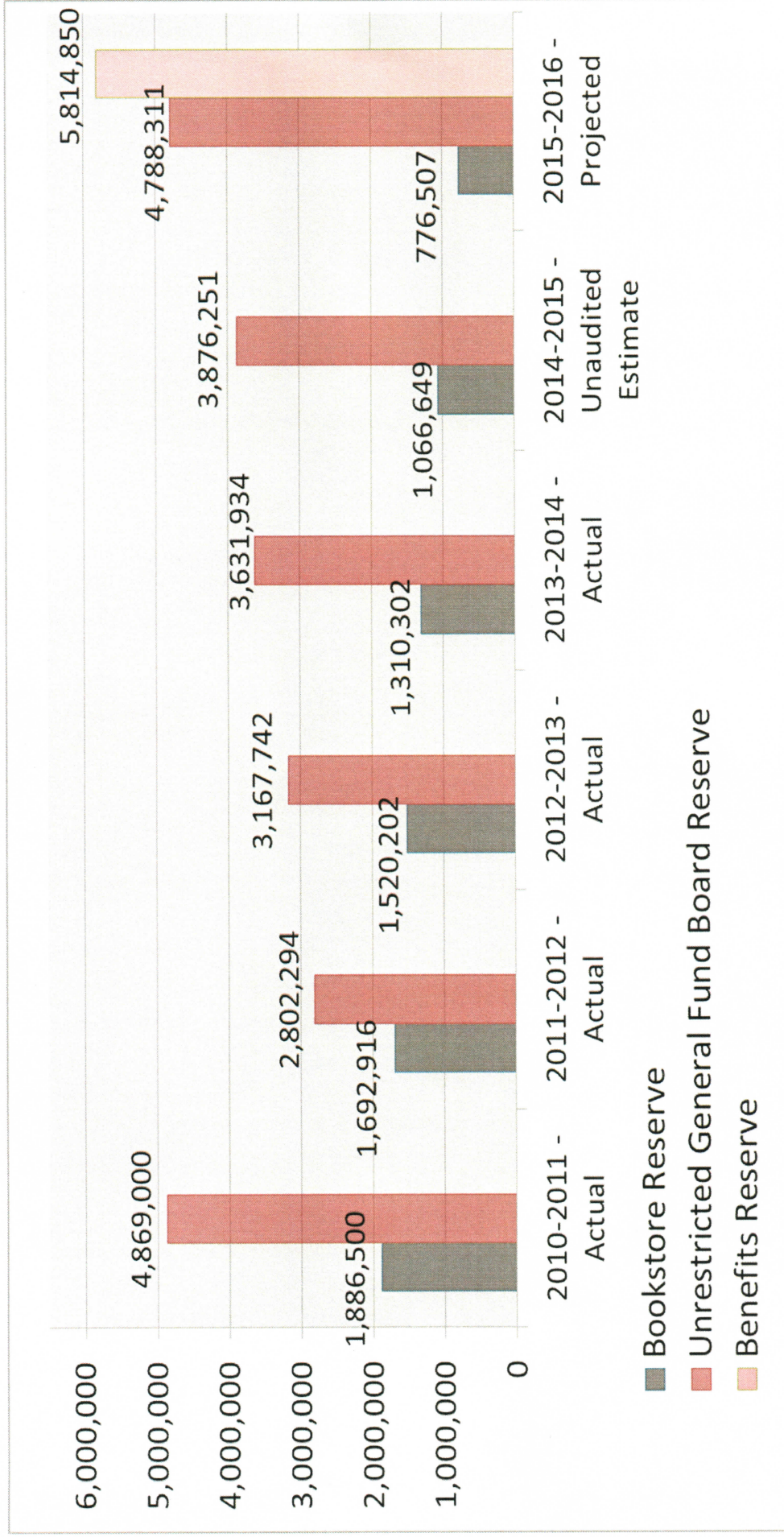
The "Salaries for Classroom Instructors" includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district's 50% computation for the fiscal years 1992-93 through 2014-15 (expressed as a percentage).

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

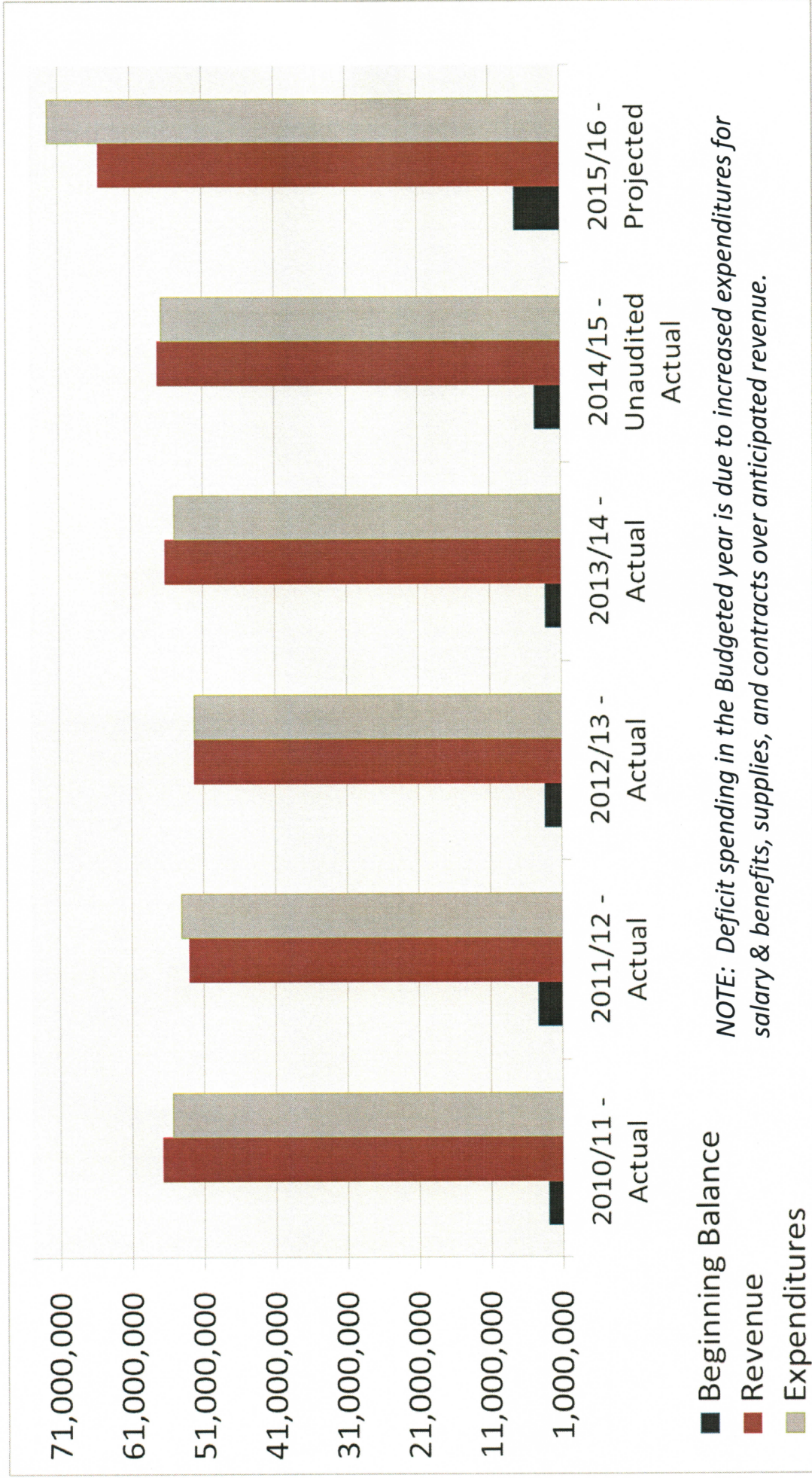
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

HISTORICAL DATA DISTRICT RESERVES



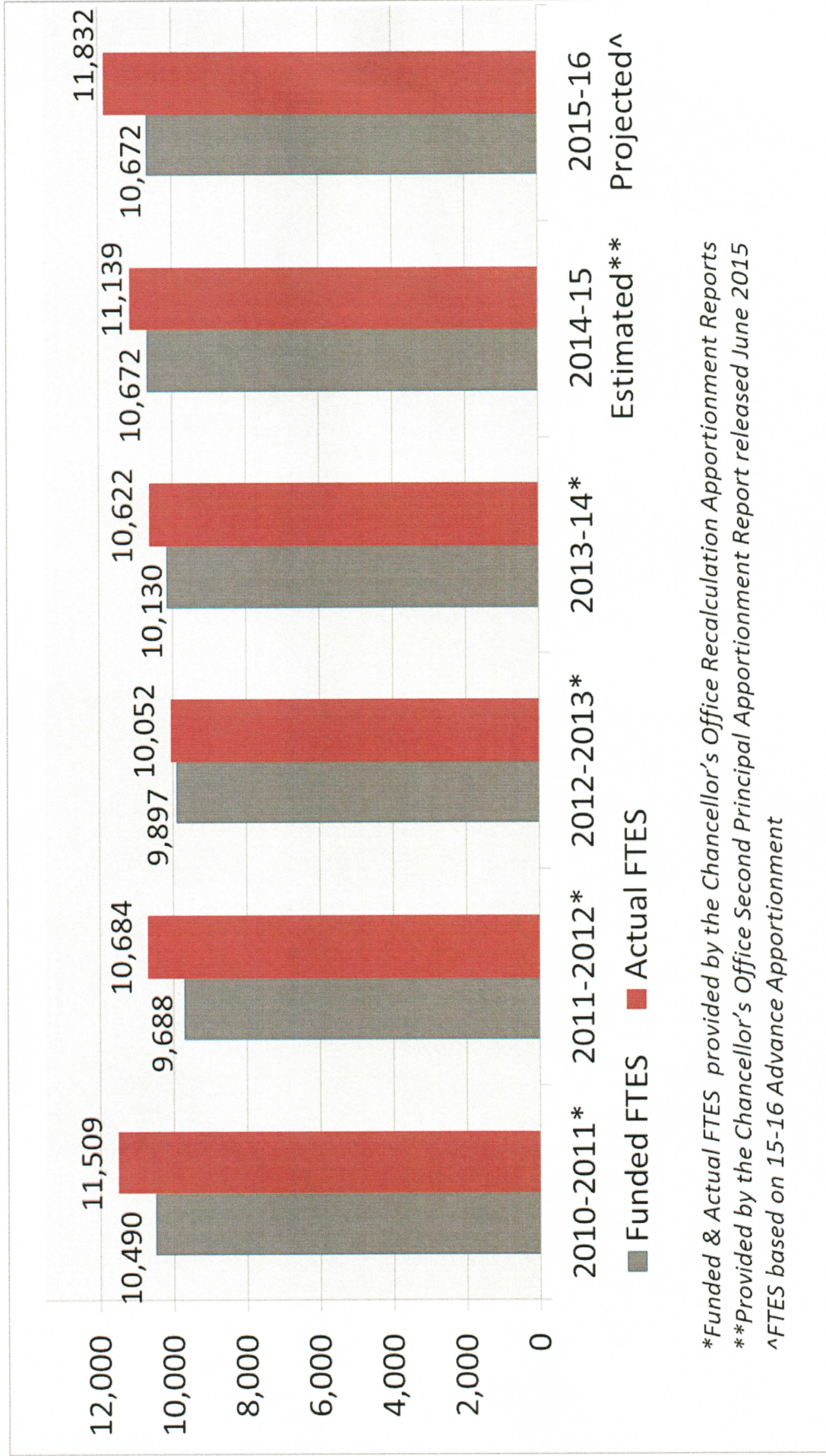
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

HISTORICAL DATA Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

HISTORICAL DATA FTES COMPARISONS*



*Funded & Actual FTES provided by the Chancellor's Office Recalculation Apportionment Reports

**Provided by the Chancellor's Office Second Principal Apportionment Report released June 2015

^FTES based on 15-16 Advance Apportionment

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Capital Outlay Projects Fund By Project

2014-2015

Actual

BEGINNING FUND BALANCE	\$4,933,233
REVENUES	
1. State Capital Outlay - Humanities Group II	\$176,755
2. State Capital Outlay - Fire Alarm System	311,623
3. State Scheduled Maintenance	1,018,460
4. State Prop 39 Energy Sustainability	626,914
5. Interest	12,137
6. Redevelopment	731,179
7. Capital Outlay Surcharge	42,421
8. Interfund Transfer In	1,000,000
TOTAL REVENUES	\$3,919,489
TOTAL BEGINNING BALANCE AND REVENUES	\$8,852,722

2015-2016

Adopted

BEGINNING FUND BALANCE	\$5,221,356
REVENUES	
1. State Capital Outlay - Humanities Group II	\$0
2. State Capital Outlay - Fire Alarm System	4,088,598
3. State Scheduled Maintenance	1,036,142
4. State Prop 39 Energy Sustainability	233,766
5. Interest	5,000
6. Redevelopment	700,000
7. Capital Outlay Surcharge	80,000
8. Interfund Transfer In	750,000
TOTAL REVENUES	\$6,893,506
TOTAL BEGINNING BALANCE AND REVENUES	\$12,114,862

EXPENDITURES

1. District - Campus Security	167
2. District - DSA Contract	14,861
3. District - Facilities Five Year Plan	192,848
4. District - Facility Improvement Projects MVC	115,149
5. District - Facility Improvement Projects SJC	155,148
6. District - Facility Improvement Projects SJC Athletic Facilities	5,646
7. District - Fleet Replacement	25,234
8. District - Instruction Support	19,739
9. District - Roof Repair Project	613,829
10. District - Student Services Support	26,397
11. District - Xerox Lease	484,250
12. District - Prop 39 Energy Sustainability Projects	622,429
13. District - Scheduled Maintenance Special Repair	268,489
14. District - New Employee Furniture and Equipment	-
15. MVC - Classroom Building I - Equipment	177,031
16. MVC - Women's Softball Field	83,260
17. SGP - San Geronimo Pass Campus	9,394
18. SJC - Fire Alarm System - Preliminary Plans	311,623
19. SWC - South West Corridor	505,872
TOTAL EXPENDITURES	\$3,631,366
Board of Trustees Capital Outlay Reserve	2,066,706
Designated Fund Balance	3,154,650
ENDING FUND BALANCE	\$5,221,356
TOTAL EXPENDITURES AND ENDING FUND BALANCE	\$8,852,722

1. District - Campus Security	30,000
2. District - DSA Contract	30,000
3. District - Facilities Five Year Plan	150,000
4. District - Facility Improvement Projects MVC	200,000
5. District - Facility Improvement Projects SJC	200,000
6. District - Facility Improvement Projects SJC Athletic Facilities	150,000
7. District - Fleet Replacement	100,000
8. District - Instruction Support	30,000
9. District - Roof Repair Project	500,000
10. District - Student Services Support	30,000
11. District - Xerox Lease	500,000
12. District - Prop 39 Energy Sustainability Projects	233,766
13. District - Scheduled Maintenance Special Repair	536,142
14. District - New Employee Furniture and Equipment	100,000
15. MVC - Classroom Building I - Equipment	-
16. MVC - Women's Softball Field	150,000
17. SGP - San Geronimo Pass Campus	50,032
18. SJC - Fire Alarm System - Preliminary Plans	4,244,598
19. SWC - South West Corridor	90,654
TOTAL EXPENDITURES	\$7,325,192
Board of Trustees Capital Outlay Reserve	2,066,706
Designated Fund Balance	2,722,964
ENDING FUND BALANCE	\$4,789,670
TOTAL EXPENDITURES AND ENDING FUND BALANCE	\$12,114,862

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2015-2016

Bond Fund By Project

2014-2015

Actual

\$0

2015-2016

Adopted

\$62,929,358

BEGINNING FUND BALANCE

REVENUES

1. Bond Series A	\$70,000,000
2. Interest	22,960

TOTAL REVENUES

TOTAL BEGINNING BALANCE AND REVENUES

\$70,022,960

\$63,019,358

EXPENDITURES

1. District - Athletics	-
2. District - CEQA	113,692
3. District - Emergency Communications Upgrades	-
4. District - Instructional/Non Instructional Equipment	-
5. District - IT Design Standards and Guidelines	-
6. District - LRB	6,614,331
7. District - Planning	340,579
8. District - Video Conferencing Upgrades	-
9. District - Video Security Enhancements (Cameras and Media Storage)	-
10. District - Water Conservation	-
11. District - Wayfinding and Exterior Enhancements	-
12. District - Wireless Deployment	-
13. MVC - Building 3000	25,000
14. MVC - M&O bldg.	-
15. MVC - Science Labs	-
16. SJC - Asbestos Removal	-
17. SJC - Safety Projects	-

TOTAL EXPENDITURES

7,093,602

17,838,916

ENDING FUND BALANCE

\$62,929,358

\$45,180,442

TOTAL EXPENDITURES AND ENDING FUND BALANCE

\$70,022,960

\$63,019,358

Note: Bond Fund by object is provided on page 39.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

Unrestricted General Fund - Unaudited

Revenue

Net additional Unbudgeted Revenue over Expense	
Unused Categorical Program Interfund Transfer	
Budgeted Ending Balance 6/30/15	300,000
Unaudited Beginning Balance 7/1/2015	7,362,840
Projected Revenue Fiscal Year 2015-2016	72,442,339
Total Anticipated Revenue	<u>79,805,179</u>

Adopted Budget 15/16

	\$ 7,062,840
	300,000
	7,362,840
	72,442,339
	<u>79,805,179</u>

Notes

- Less, Unrestricted Reserve (300,000)
- Less, Interfund Transfer to Student Financial Services (85,000)
- Less, Interfund Transfer to Childcare (164,204)
- Less, Interfund Transfer to Block Grant (270,618)
- Less, Unrestricted Reserve transfer to minimum reserve (912,060)
- Less, Interfund Transfer to Self Insurance (226,520)
- Less, Interfund Transfer to Capital Outlay (750,000)

Total Available Funds for Allocation (TAFA)

	<u>(2,708,402)</u>
	<u>77,096,777</u>

Allocation Increment

- Prior Year Base Expenditure Budget (2014-2015)
- Current Year TAFA (2015-2016)
- Allocation Increment (A.I.)
- 2015-2016 Base Budget Adjustments

Remaining Allocation Increment

	\$ 10,486,305
--	---------------

Assumptions for Consideration

	\$ (10,486,305)
--	------------------------

Expenditures

Fiscal Year 2014-2015 Base Expenditure Budget (1000-6XXX)

	President	Instruction	Student Services	Business Services	Human Resources	Total
\$	\$ 3,599,710	\$ 32,916,081	\$ 7,637,414	\$ 13,052,287	\$ 1,088,840	\$ 58,294,332
P 2015-2016 Base Budget Adjustments	52,362 (1)	6,102,822	1,482,968	517,913	160,075	8,316,140
O Access Outreach	123,000					123,000
O *CalSTRS Increase Fiscal Year 2016-2017 thru Fiscal Year 2020-2021 Reserve	2,257,806					2,257,806
O *CalPERS Increase Fiscal Year 2016-2017 thru Fiscal Year 2020-2021 Reserve	1,235,160					1,235,160
O Other Postemployment Benefits Reserve	2,321,884					2,321,884
P Other Postemployment Benefits Payment				500,000		500,000
P Restoration	(15,059)		61,870		12,711	220,473
P Fiscal Year 2015-2016 Base Funding	289,898	604,201	183,189	220,856	42,935	1,371,103
P Contractual Obligations	1,439,151			250,880		1,439,151
P (6) Interim Full Time Faculty		614,249				614,249
O Affordable Care Act Benefits	200,000			18,000		227,000
P Temporary Sick leave					59,040	59,040
P Professional Development						75,000
P Minimum Wage Increase	75,000					75,000
Base Expenditure Budget for Fiscal Year 2015-2016 (1000-6XXX)	\$ 11,578,912	\$ 40,215,775	\$ 9,377,077	\$ 14,560,837	\$ 1,364,176	\$ 77,096,777

Notes:

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

P Permanent Base Ongoing Funding	12,637,595
O One Time Funding	6,164,850
	<u>18,802,445</u>

*CalSTRS = California State Teachers' Retirement System
*CalPERS = California Public Employees' Retirement System

	San Jacinto Campus	Menifee Valley Campus	Temecula Campuses	San Geronimo Campus	District Wide	Total
\$	\$ 29,761,091	\$ 24,078,308	\$ 1,632,821	\$ 435,982	\$ 21,188,575	\$ 77,096,777

Base Expenditure Budget for Fiscal Year 2015-2016 (1000-6XXX)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2015-2016**

