Mt. San Jacinto Community College District

Adopted Budget 2026-2027

Mission Statement

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

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

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

Approved by the Board of Trustees on December 14, 2023

MSJC
Mt. San Jacinto College

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

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To: Board of Trustees

From: Tawny Dotson, Superintendent/President

Subject: FY 2026-2027 Adopted Budget

Date: September 10, 2026

On June 29, 2026, Governor Newsom signed the Budget Act of 2026. The Governor's final budget reflects a total budget of $351.7 billion which is a 9.5% increase from the 2025-26 enacted budget. The General Fund increases approximately $23.1 billion or 10.1% to $251.5 billion over the current year enacted budget.

For California Community Colleges, the budget remains stable, focusing on maintaining base funding stability and continued investments toward achieving Vision 2030 and Roadmap goals. The 2026-27 enacted budget includes a 2.87% statutory COLA for college apportionments and select categorical programs, and an additional 1.44% discretionary COLA for a total apportionments COLA of 4.31%. As a condition for receiving the discretionary portion of the COLA, districts must implement the provisions of Assembly Bill 65 and provide employees with paid pregnancy disability leave. The budget also includes $153.1 million to cover enrollment growth of 2.5% and modifies the SCFF formula to fund credit FTES at the higher of the three-year average or the amount reported in the current year. One-time investments include $147.2 million for Student Support Block Grant, $120.7 million for deferred maintenance, $71.1 million for Dreamer Resource Liaisons, $35 million for Credit for Prior Learning, and $36 million to scale a systemwide Common Cloud Data Platform.

Mt. San Jacinto Community College District remains consistent with a conservative budget practice. The adopted general fund operating budget reflects the 4.31% COLA, contractual increases, and provides for employer cost increases due to: pay scale step/column promotions; health and welfare plan contributions; and STRS and PERS retirement system contributions.

Categorical budgets are at 95% of FY 2025-26 awards, unless FY 2026-27 agreements are known. The Cafe, Health Center, and Parking funds remain consistent with enrollment trends.

Continuing project costs for building secondary effects for both SJC and MVC, signage and wayfinding, SJC Gymnasium HVAC, and other scheduled maintenance projects are included in the Adopted budget.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

LIST OF FUNDS BUDGETED

FUND	DESCRIPTION		TOTAL BUDGET
11	General Fund Unrestricted	$	196,081,223
11	Board of Trustees Special Reserve Fund	$	26,108,499
12	General Fund Restricted	$	48,092,379
12	Parking Fund	$	1,285,182
12	Health Center Fund	$	1,877,560
12	Instructional Equipment Block Grant Fund	$	1,654,285
32	Cafeteria Fund (Auxiliary account)	$	3,452,032
33	Child Development Fund	$	2,656,422
41	Capital Outlay Projects Fund	$	62,901,337
43	Bond Project Fund	$	19,791,273
61	Self-Insurance Fund	$	12,763,841
71	Student Government Association Fund (Auxiliary account)	$	802,925
72	Student Representation Fee Fund (Auxiliary account)	$	107,260
74	Student Financial Aid Fund	$	54,181,654
79	Foundation Fund (Auxiliary account)	$	9,814,293
	TOTAL ALL FUNDS	$	441,570,165

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
GENERAL FUND 11 UNRESTRICTED

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

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

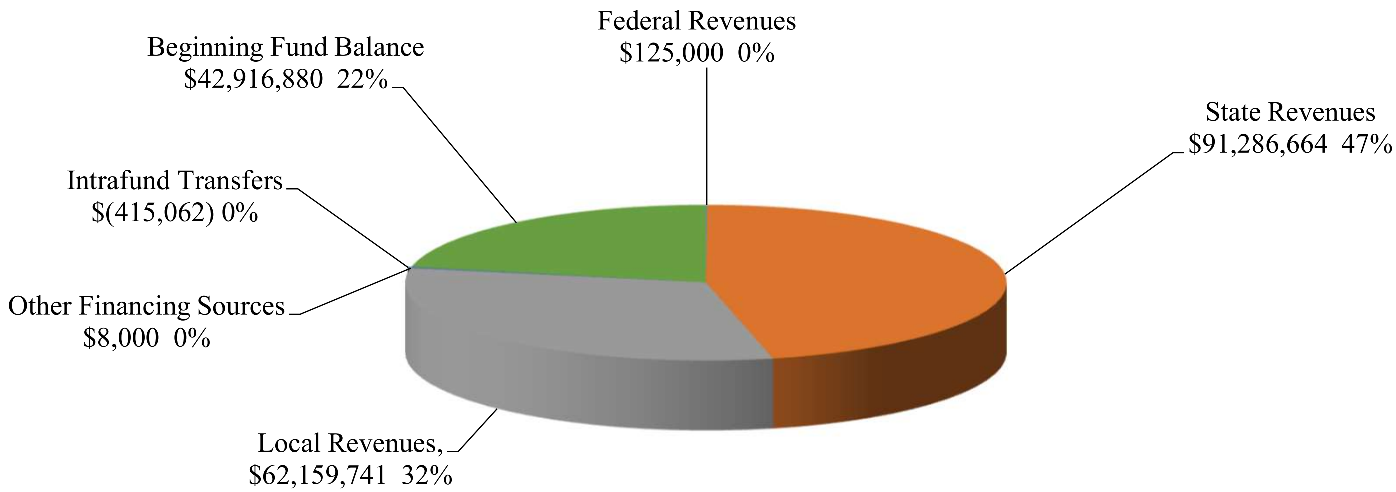
General Fund
Board of Trustees General Reserve Fund

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

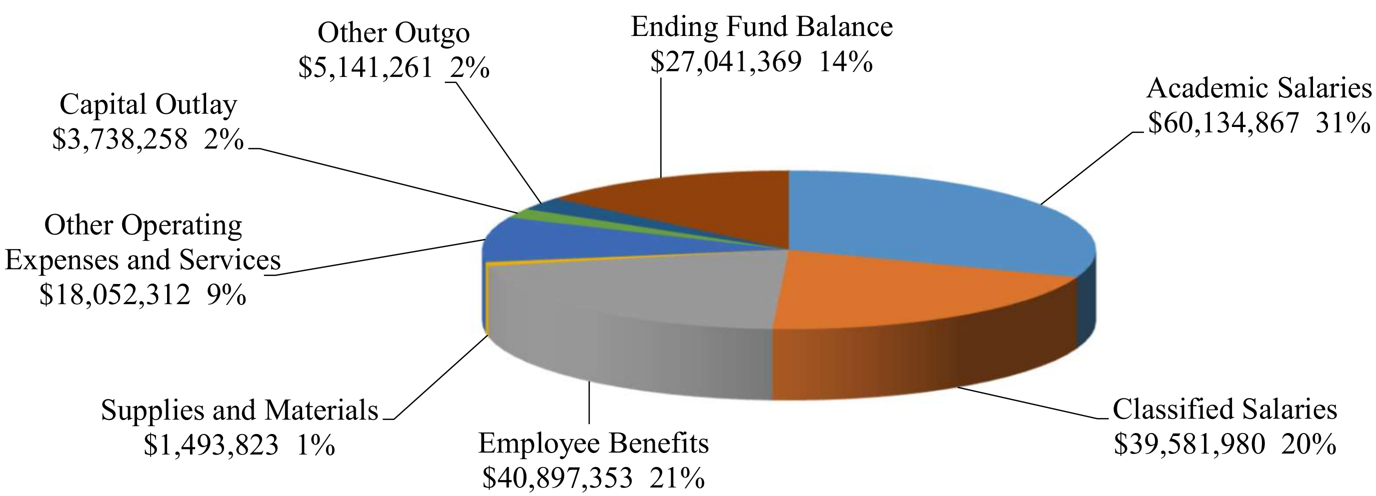
The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted reserves to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds or return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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

General Fund 11 Unrestricted Revenues and Beginning Fund Balance: $196,081,223



General Fund 11 Unrestricted Expenditures and Ending Fund Balance: $196,081,223



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
General Fund 11 Unrestricted

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8100	Federal Revenues						
8150	Student Financial Aid	$ 126,708	$ 94,000	$ 94,000	$ 127,733	$ 125,000	32.98
	Total Federal Revenues	126,708	94,000	94,000	127,733	125,000	32.98
8600	State Revenues						
8611	State General Apportionment*	48,148,582	56,284,197	56,284,197	44,683,386	59,561,122	5.82
8615	Student Enrollment Fee Administration	194,185	200,000	200,000	215,329	200,000	-
8630	Proposition 30*	20,787,216	18,625,175	18,625,175	27,055,801	22,444,064	20.50
8671	Homeowners' Property Tax Relief*	318,771	318,771	318,771	319,857	318,771	-
8681	State Lottery	2,886,527	2,165,241	2,911,241	2,805,039	2,659,620	22.83
8685	State Mandated Costs	445,981	445,981	445,981	456,540	456,540	2.37
8690	Part Time Faculty Compensation/Other	362,645	418,881	418,881	355,298	418,881	-
8690	Full Time Faculty Hire	1,666,679	1,666,679	1,666,679	1,666,679	1,666,679	-
8690	State Teachers' Retirement System On Behalf	3,150,150	3,315,710	3,315,710	3,518,637	3,560,987	7.40
	Total State Revenues	77,960,736	83,440,635	84,186,635	81,076,566	91,286,664	9.40
8800	Local Revenues						
8809	Redevelopment Asset Liquidation*	5,928	5,928	5,928	1,475	5,928	-
8811	Tax Allocation, Secured Roll*	44,847,681	42,161,458	42,161,458	48,470,266	45,527,649	7.98
8812	Tax Allocation, Supplemental Roll*	1,674,879	1,674,879	1,674,879	1,639,256	1,674,879	-
8813	Tax Allocation, Unsecured Roll*	2,401,139	2,100,000	2,100,000	2,513,425	2,100,000	-
8816	Prior Years' Taxes*	936,245	800,000	800,000	1,005,370	800,000	-
8817	Education Revenue Augmentation Fund*	(4,515,985)	(4,515,985)	(4,515,985)	(4,781,277)	(4,515,985)	-
8818	Redevelopment Agency Funds*	778,137	725,000	725,000	921,118	725,000	-
8819	Redevelopment Residual*	4,249,825	3,500,000	3,500,000	4,706,738	4,200,000	20.00
8831	Contract Instructional Services	87,058	72,000	72,000	77,768	72,000	-
8840	Sales and Commissions	22,277	25,200	25,200	20,046	25,200	-
8850	Rents and Leases	94,325	239,230	239,230	148,224	260,402	8.85
8860	Interest and Investment	5,883,405	3,500,000	3,500,000	4,113,782	3,500,000	-
8872	Community Service Class Fees	102,447	355,438	355,438	57,784	355,438	-
8874	Enrollment Fees*	4,768,863	5,323,749	5,323,749	5,730,753	5,323,749	-
8877	Instructional Materials Fees	4,250	5,000	5,000	4,050	5,000	-
8879	Student Records Fees	51,813	50,000	50,000	96,665	75,000	50.00
8880	Nonresident Tuition	943,921	1,439,675	1,439,675	888,966	1,354,196	(5.94)
8885	Other Student Fees and Charges	61,789	142,695	142,695	146,493	150,196	5.26
8890	Other Local	447,540	480,191	480,191	487,683	521,089	8.52
	Total Local Revenues	62,845,537	58,084,458	58,084,458	66,248,585	62,159,741	7.02

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
General Fund 11 Unrestricted

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8900	Other Financing Sources						
8912	Sale of Equipment and Supplies	$ 1,368	$ 8,000	$ 8,000	$ 6,010	$ 8,000	-
8999	Intrafund Transfers - In (Out)	(2,016,913)	(457,767)	(457,767)	(1,449,173)	(415,062)	(9.33)
	Total Other Financing Sources	(2,015,545)	(449,767)	(449,767)	(1,443,163)	(407,062)	(9.49)
	Total Revenues	138,917,436	141,169,326	141,915,326	146,009,721	153,164,343	8.50
Beginning Fund Balance		56,584,195	64,592,903	71,499,259	71,499,259	42,916,880	(33.56)
Total Revenues, Other Financing Sources, and Beginning Fund Balance		$ 195,501,631	$ 205,762,229	$ 213,414,585	$ 217,508,980	$ 196,081,223	(4.70)

Note: Total Computational Revenue (TCR) for FY 2026-2027 Adopted Budget = $138,058,702. *Accounts used for the revenue calculation, 8874 calculated at 98% of budgeted revenue.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
General Fund 11 Unrestricted

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
1000	Academic Salaries						
1100	Instructional Salaries, Regular/Contract	$ 19,792,543	$ 24,345,645	$ 24,345,645	$ 19,796,311	$ 26,790,098	10.04
1200	Non Instructional Salaries, Regular/Contract	8,738,758	10,277,208	10,277,208	8,716,143	11,218,191	9.16
1300	Instructional Salaries, Other	15,922,110	18,254,123	18,264,123	22,900,739	20,830,134	14.11
1400	Non Instructional Salaries, Other	1,313,988	1,169,714	1,169,714	2,079,544	1,296,444	10.83
	Total Academic Salaries	45,767,399	54,046,690	54,056,690	53,492,737	60,134,867	11.26
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	21,748,696	28,166,942	28,166,942	22,971,879	33,881,182	20.29
2200	Instructional Aides, Regular	3,104,446	3,135,513	3,135,513	3,292,616	3,730,002	18.96
2300	Non Instructional Salaries, Other	2,280,443	1,174,833	1,175,333	2,587,949	1,231,177	4.80
2400	Instructional Aides, Other	559,131	739,619	739,619	571,174	739,619	-
	Total Classified Salaries	27,692,716	33,216,907	33,217,407	29,423,618	39,581,980	19.16
3000	Employee Benefits						
3100	State Teachers' Retirement System Fund	9,607,617	9,099,753	19,059,207	11,192,867	10,161,620	11.67
3200	Public Employees' Retirement System Fund	6,493,615	8,156,430	21,131,284	29,803,490	9,566,921	17.29
3300	Old Age, Survivors, Disability	2,803,416	3,631,758	3,631,930	3,062,155	3,898,341	7.34
3400	Health and Welfare	7,086,178	8,690,860	8,690,860	8,011,170	10,868,183	25.05
3500	State Unemployment Insurance	36,480	43,286	43,292	40,662	49,743	14.92
3600	Workers' Compensation Insurance	976,537	1,165,834	1,165,975	1,121,554	1,461,842	25.39
3900	Other	1,953,448	9,645,426	11,967,310	6,960,135	4,890,703	(49.30)
	Total Employee Benefits	28,957,291	40,433,347	65,689,858	60,192,033	40,897,353	1.15
4000	Supplies and Materials						
4100	Textbooks	-	2,006	2,087	-	2,006	-
4200	Books	3,705	7,084	6,484	1,943	5,989	(15.46)
4300	Instructional	44,367	131,634	151,795	64,196	173,305	31.66
4500	Non Instructional	674,682	1,183,247	1,209,461	669,850	1,268,361	7.19
4600	Transportation	11,204	43,035	43,535	10,533	44,035	2.32
4700	Food Services	176	100	308	-	127	27.00
	Total Supplies and Materials	734,134	1,367,106	1,413,670	746,522	1,493,823	9.27

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
General Fund 11 Unrestricted

Expenditures by Object	**2024-2025 Actual Expenditures**	**2025-2026 Adopted Budget**	**2025-2026 Revised Budget**	**2025-2026 Actual Expenditures**	**2026-2027 Adopted Budget**	**% Budget Change Adopt/Adopt**
5000 Other Operating Expenses and Services						
5003 Printing	$ 18,719	$ 32,890	$ 33,665	$ 79,079	$ 33,890	3.04
5045 Postage	105,305	191,295	219,258	88,309	184,685	(3.46)
5100 Consultants	2,224,479	604,627	625,897	728,691	495,450	(18.06)
5200 Conferences	480,432	765,061	717,278	622,838	861,165	12.56
5300 Memberships and Dues	194,355	200,585	203,843	193,417	206,899	3.15
5400 Insurance	1,087,679	1,542,906	1,542,906	1,322,992	2,179,389	41.25
5500 Utilities	3,300,972	4,024,704	4,773,510	3,555,262	4,523,402	12.39
5600 Rents, Leases, and Maintenance	2,725,760	3,459,675	3,486,020	3,334,208	3,834,606	10.84
5700 Legal, Elections, and Audit	1,093,887	1,129,572	1,136,473	403,136	1,776,522	57.27
5800 Other	448,644	3,681,591	3,532,307	2,960,178	3,956,304	7.46
Total Other Operating Expenses and Services	11,680,232	15,632,906	16,271,157	13,288,110	18,052,312	15.48
6000 Capital Outlay						
6100 Sites and Site Improvements	-	192,193	192,193	-	45,223	(76.47)
6200 Buildings	183,889	13,695	15,440	47,284	11,911	(13.03)
6300 Library Books and Materials	2,618	269,608	269,808	-	264,909	(1.74)
6400 Equipment	390,125	2,421,463	3,896,271	2,248,779	3,416,215	41.08
Total Capital Outlay	576,632	2,896,959	4,373,712	2,296,063	3,738,258	29.04
Total Expenditures	115,408,404	147,593,915	175,022,494	159,439,083	163,898,593	11.05
7000 Other Outgo						
7300 Interfund Transfers-Out	15,191,878	15,458,657	15,458,657	15,458,657	5,056,261	(67.29)
7500 Student Financial Aid	308,446	85,000	85,000	(305,640)	85,000	-
7900 Contingencies and Reserves	64,592,903	42,624,657	22,848,434	42,916,880	27,041,369	(36.56)
Total Other Outgo and Contingencies	80,093,227	58,168,314	38,392,091	58,069,897	32,182,630	(44.67)
Total Expenditures, Other Outgo, and Ending Fund Balance	$ 195,501,631	$ 205,762,229	$ 213,414,585	$ 217,508,980	$ 196,081,223	(4.70)

Note: FY 2026-2027 Adopted Budget expenses exceed revenue due to one-time consumption of ending fund balance.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

BOARD OF TRUSTEES SPECIAL RESERVE FUND 11

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

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

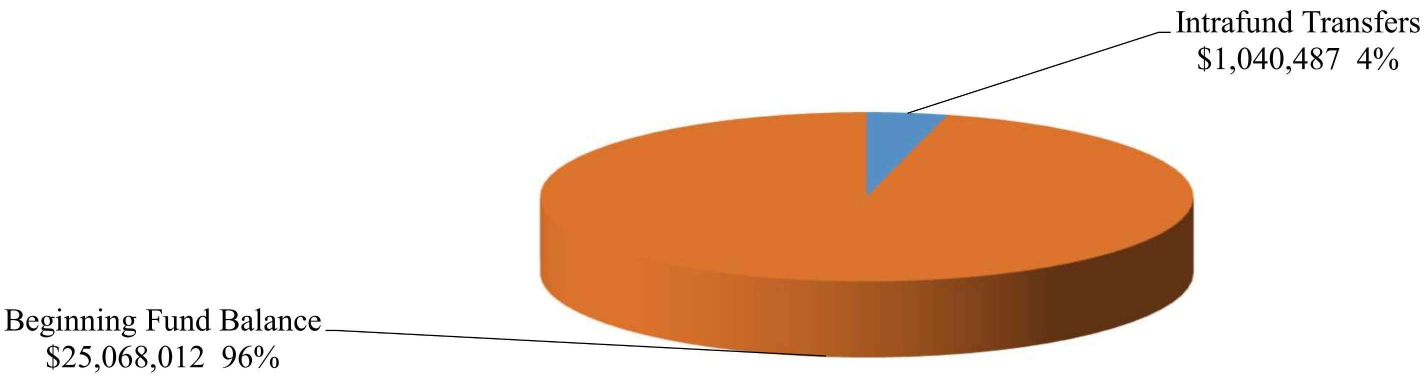
The Superintendent/President recommends an annual budget to the Board that must provide for the minimum two months reserve. The reserve must be monitored throughout the fiscal year in conjunction with the submission of the quarterly financial status report (CCFS311Q) to the Board and to the Chancellor's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

For fiscal year 2025-2026, the District utilized funds that were previously included in the Board of Trustees Special Reserve Fund to start up a prefunded trust for California State Teachers' Retirement System (STRS) and for California Public Employees' Retirement System (PERS). Additional funds were used to fund an irrevocable trust for the District's Other Postemployment Benefits (OPEB) liability.

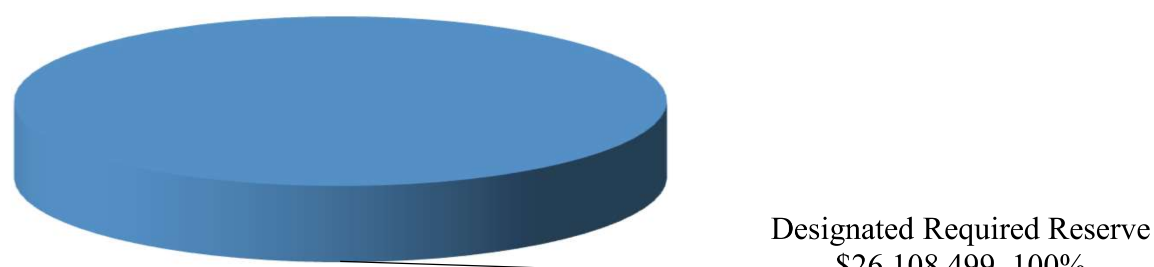
* STRS $2,803,557
* PERS $1,780,911
* OPEB $2,321,884

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Board of Trustees Special Reserve Fund 11 Revenues and Beginning Fund Balance: $26,108,499



Board of Trustees Special Reserve Fund 11 Designated Appropriations and Ending Fund Balance: $26,108,499



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
Board of Trustees Special Reserve Fund 11

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8999	Intrafund Transfers - In (Out)	$ 1,676,913	$ 117,767	$ 117,767	$ 1,109,173	$ 1,040,487	>200
Beginning Fund Balance		29,188,278	30,865,191	23,958,839	23,958,839	25,068,012	(18.78)
Total Other Financing Sources and Beginning Fund Balance		$ 30,865,191	$ 30,982,958	$ 24,076,606	$ 25,068,012	$ 26,108,499	(15.73)

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
7910	Designated Required Reserve	$ 23,958,839	$ 24,076,606	$ 24,076,606	$ 25,068,012	$ 26,108,499	8.44
7920	Designated Special Board Reserve	6,906,352	6,906,352	-	-	-	(100.00)
	Total Reserve	30,865,191	30,982,958	24,076,606	25,068,012	26,108,499	(15.73)
Total Expenditures, Other Outgo, and Ending Fund Balance		$ 30,865,191	$ 30,982,958	$ 24,076,606	$ 25,068,012	$ 26,108,499	(15.73)

Note: Designated Special Board Reserve transferred out to support prefunding of OPEB and STRS/PERS for FY 2025-2026.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

GENERAL FUND 12 RESTRICTED

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

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

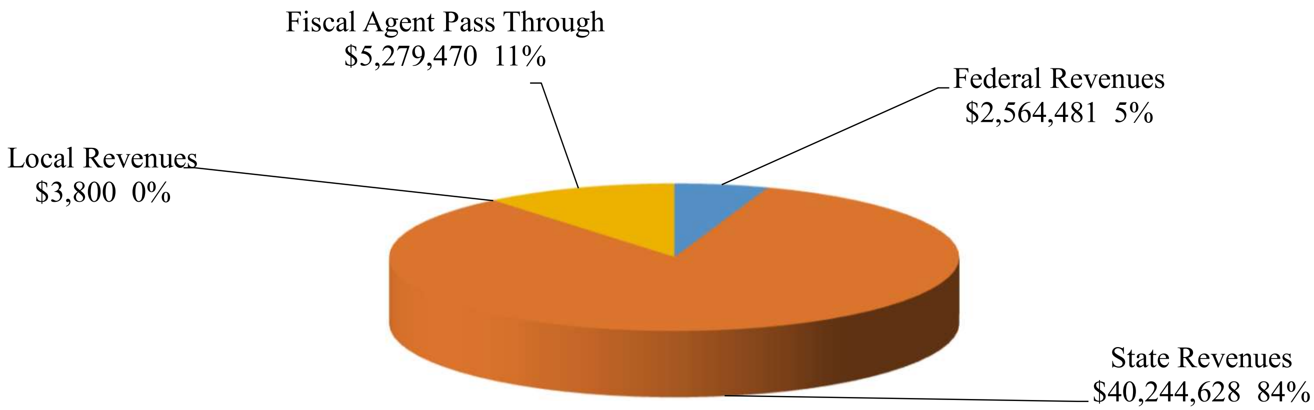
State programs include Board Financial Assistance Program (BFAP), Veterans Resource Center (VRC), Student Success and Completion Grant (SSCG), Financial Aid Technology, Mental Health Support Program, Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Undocumented Resource Liaison, Basic Needs Centers, LGBTQ+, NextUp, Accommodation Services Center (ASC), Zero Textbook Cost (ZTC) Program, Local and Systemwide Technology Data Security, Common Course Numbering (CCN), CalWORKs, Student Equity and Achievement (SEA), Native American Student Support and Success Program (NASSSP), Equal Employment Opportunity (Staff Diversity), Classified Professional Development, Classified Employee Access, Associate Degree in Nursing/RN Programs, Rebuilding Nursing Infrastructure (RNI), California Adult Education Program (CAEP), Regional and Local Strong Workforce Programs (SWP), Prekindergarten and Family Literacy (CPKS), Puente Program, Inland Empire/Desert Region (IEDR) Employment Engagement Manager (EEM), California Apprenticeship Initiative (CAI): New and Innovative (IT), Emergency Aid for California Dream Act Application (CADAA) Filers, Student Support Block Grant (SSBG), Credit for Prior Learning (CPL), High Road Construction Careers (HRCC), Inland Empire Transfer Pathways Collaborative (IE K-16), Umoja Program, Community Connect, and Restricted Proposition 20 Lottery.

Recently completed programs include Seamless Transfer of Ethnic Studies, California Apprenticeship Initiative (CAI): New and Innovative (VETAP, GIS), A2MEND, Regional Equity and Recovery Partnerships (RERP), Riverside Community College (RCC) High Road Training Partnership (HRTP 1, Health), Immediate Action Budget Retention and Enrollment Outreach, Student Transfer Achievement Reform, Guided Pathways Initiative, Equitable Placement, Support and Completion, Burton Critical Needs and Opportunity Fund, CTE CoLab Community of Practice, and Culturally Responsive Pedagogy and Practices Innovation Best Practices.

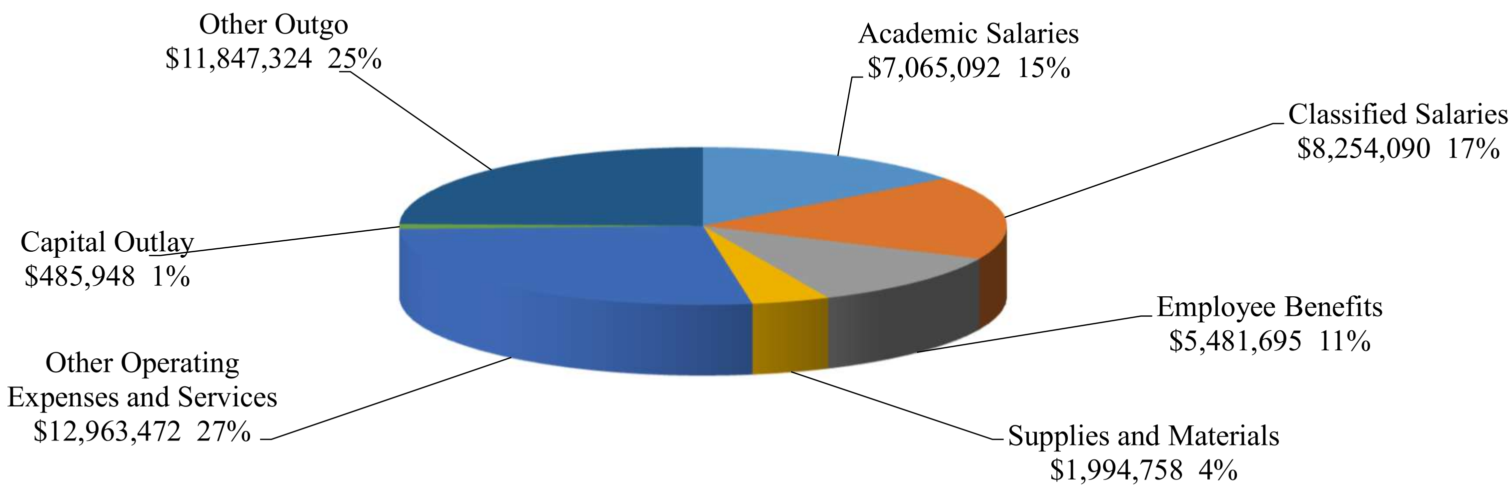
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

General Fund 12 Restricted Revenues and Beginning Fund Balance: $48,092,379



General Fund 12 Restricted Expenditures and Ending Fund Balance: $48,092,379



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
General Fund 12 Restricted

Revenues by Source	2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues (1)	2026-2027 Adopted Budget (1)	% Budget Change Adopt/Adopt
8100 Federal Revenues						
8120 Title V	$ 587,026	$ 1,077,690	$ 495,592	$ 485,037	$ 10,554	(99.02)
8120 Upward Bound	337,900	412,069	412,070	220,499	191,570	(53.51)
8120 Talent Search	302,763	319,000	319,000	187,631	131,368	(58.82)
8120 Federal Work Study	591,390	767,587	766,262	778,601	660,031	(14.01)
8130 Workforce Innovation and Opportunity Act (WIOA)	755,267	804,126	782,307	782,307	608,274	(24.36)
8140 Temporary Assistance for Needy Families (TANF)	94,258	96,588	96,588	96,588	90,145	(6.67)
8160 Veterans Education	-	58,160	67,296	9,383	75,464	29.75
8170 Perkins	669,135	763,317	763,317	763,317	731,366	(4.19)
8190 Child Development Training Consortium	-	-	16,100	16,100	16,100	100.00
8190 American Rescue Plan (ARP) Act	1,368,965	-	-	-	-	-
8190 American Rescue Plan Act (ARPA), Career Technical Education Program (CTE)	231,805	2,268,194	2,082,995	2,033,386	49,609	(97.81)
Total Federal Revenues	4,938,509	6,566,731	5,801,527	5,372,849	2,564,481	(60.95)
8600 State Revenues						
8621 Accommodation Services Center (ASC)	1,061,518	3,390,733	3,390,733	1,215,040	2,686,847	(20.76)
8622 Extended Opportunity Programs and Services (EOPS)	1,157,943	1,222,287	1,247,535	1,185,920	1,206,542	(1.29)
8623 Prekindergarten and Family Literacy (CPKS)	5,000	5,000	5,000	5,000	5,000	-
8626 CalWORKs	755,481	914,524	914,526	684,010	924,329	1.07
8627 Riverside Community College District - SWP Regional Programs	906,283	905,490	1,087,825	501,949	1,142,458	26.17
8627 Puente Program	55,195	264,804	414,805	69,209	345,596	30.51
8627 IEDR Employment Engagement Manager (EEM)	218,815	220,000	220,000	220,000	90,000	(59.09)
8627 CA Apprenticeship Initiative (CAI): New and Innovative	493,646	1,741,896	541,898	61,118	21,851	(98.75)
8627 Invention and Inclusive Innovation (i3) Initiative	9,695	-	-	-	-	-
8627 A2MEND	9,729	12,792	26,125	26,125	-	(100.00)
8627 Regional Equity and Recovery Partnerships (RERP)	52,997	6,694	6,695	-	-	(100.00)
8627 High Road Training Partnership (HRTP)	474,526	986,091	986,092	36,533	-	(100.00)
8627 High Road Construction Careers Partnership Grant (HRCC)	138,415	578,443	578,444	93,853	479,357	(17.13)
8627 Inland Empire Regional K-16 Education Collaborative (IEK-16 Collab)	34,882	374,394	374,395	72,368	302,025	(19.33)
8627 Inland Empire Desert Region Consortium (IEDRC), CTE Programs	18,380	-	-	-	-	-
8627 Umoja Community Education Foundation	55,537	189,521	189,521	80,654	177,099	(6.55)
8629 Student Financial Aid Administration (BFAP)	725,431	1,760,351	1,780,561	834,298	1,359,369	(22.78)
8629 Veterans Resource Center	399,337	608,265	608,267	267,755	575,227	(5.43)
8629 Student Success and Completion Grant (SSCG)	5,066,999	5,130,717	5,386,062	5,386,062	5,700,234	11.10
8629 Financial Aid Technology	34,257	168,896	168,897	3,011	165,886	(1.78)
8629 Mental Health Support	290,605	1,075,166	1,101,452	200,679	1,277,914	18.86
8629 California College Promise Grant	834,281	-	-	-	-	-
8629 Cooperative Agencies Resource for Education (CARE)	220,414	440,443	457,802	206,667	557,973	26.68
8629 Undocumented Resource Liaison	94,772	172,089	317,682	142,766	289,154	68.03

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
General Fund 12 Restricted

Revenues by Source	2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues (1)	2026-2027 Adopted Budget (1)	% Budget Change Adopt/Adopt
8629 Immediate Action Retention and Enrollment Outreach	$ 456,969	$ 302,351	$ 302,352	$ 282,412	$ 19,939	(93.41)
8629 Basic Needs Centers	704,023	1,107,214	1,107,215	998,203	668,237	(39.65)
8629 LGBTQ+	7,798	289,395	412,235	8,437	403,797	39.53
8629 NextUp	53,571	780,405	780,405	163,885	616,520	(21.00)
8629 Emergency Aid for California Dream Act Application (CADAA) Filers	-	-	195,503	108,500	87,003	100.00
8629 Zero Cost Textbook (ZTC) Program	142,498	354,659	354,660	141,893	212,766	(40.01)
8629 Local and Systemwide Technology Data Security	243,184	325,714	500,714	273,326	227,387	(30.19)
8629 Seamless Transfer of Ethnic Studies	45,120	3,575	3,576	3,576	-	(100.00)
8629 Student Transfer Achievement Reform	195,788	353,050	353,051	353,051	-	(100.00)
8629 Common Course Numbering (CCN)	18,290	894,753	894,754	55,764	838,989	(6.23)
8629 Classified Employee Access	-	-	-	-	121,173	100.00
8629 Student Equity and Achievement (SEA)	5,986,826	7,963,690	7,963,691	5,927,304	8,223,212	3.26
8629 Guided Pathways	153,061	160,632	160,632	160,632	-	(100.00)
8629 Native American Student Support & Success Program Grant (NASSSP)	328,910	1,086,327	1,086,327	508,642	577,685	(46.82)
8629 Student Support Block Grant (SSBG)	-	-	765,967	1,992	763,974	100.00
8629 Staff Diversity	99,830	464,609	615,766	37,641	578,124	24.43
8629 Classified Professional Development	5,480	23,210	23,211	2,361	20,849	(10.17)
8629 Culturally Competent Faculty Professional Development	199,020	-	-	-	-	-
8629 Equitable Placement, Support and Completion (EPSC)	412,104	311,991	311,992	311,992	-	(100.00)
8629 Rebuilding Nursing Infrastructure (RNI)	-	-	-	-	1,043,202	100.00
8629 Associate Degree in Nursing RN Program	55,078	212,944	212,944	100,988	251,258	17.99
8629 AB104 California Adult Education Program (CAEP) Formerly AEBG	1,859,580	1,722,318	1,722,319	1,261,565	1,799,139	4.46
8629 Strong Workforce Program Local Funding (SWP)	2,655,927	4,049,973	4,066,599	1,838,056	4,299,102	6.15
8629 Credit for Prior Learning (CPL)	-	-	50,000	-	50,000	100.00
8629 Culturally Responsive Pedagogy and Practices (CRPP) Innovation Best Practices (IBP)	151,153	39,224	39,225	39,225	-	(100.00)
8681 State Lottery Revenue	1,138,674	1,122,513	1,625,513	1,142,240	1,521,236	35.52
8690 State Teachers' Retirement System On Behalf	539,821	568,192	568,192	459,450	614,175	8.09
Total State Revenues	28,566,843	42,305,335	43,921,160	25,474,152	40,244,628	(4.87)
8800 Local Revenues						
8890 Burton Critical Needs and Opportunity	4,300	5,000	5,000	5,000	-	(100.00)
8890 CTE CoLab Community of Practice	-	6,399	6,400	6,400	-	(100.00)
8890 Community Connect	-	3,800	3,800	-	3,800	-
Total Local Revenues	4,300	15,199	15,200	11,400	3,800	(75.00)
8900 Other Financing Sources						
8970 Fiscal Agent Pass Through	4,653,120	5,018,066	5,018,095	4,717,351	5,279,470	5.21
Total Other Financing Sources	4,653,120	5,018,066	5,018,095	4,717,351	5,279,470	5.21
Total Revenues and Other Financing Sources	$ 38,162,772	$ 53,905,331	$ 54,755,982	$ 35,575,752	$ 48,092,379	(10.78)

Notes: (1) Revenues for grant funds that carryover from prior years are included in the FY 2026-2027 Adopted Budget. Carryover funds total $16,817,798

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
General Fund 12 Restricted

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures (1)	2026-2027 Adopted Budget (1)	% Budget Change Adopt/Adopt
1000	Academic Salaries						
1110	Instructional Salaries, Regular/Contract	$ 336,033	$ 209,849	$ 257,064	$ 257,064	$ 300,639	43.26
1200	Non Instructional Salaries, Regular/Contract	3,841,413	3,676,555	3,246,314	2,487,933	2,836,354	(22.85)
1300	Instructional Salaries, Other	638,369	517,296	661,018	660,292	498,653	(3.60)
1400	Non Instructional Salaries, Other	3,143,025	3,983,921	4,356,826	3,353,812	3,429,446	(13.92)
	Total Academic Salaries	7,958,840	8,387,621	8,521,222	6,759,101	7,065,092	(15.77)
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	3,654,173	4,841,844	4,892,941	3,806,010	5,817,325	20.15
2200	Instructional Aides, Regular	57,974	56,362	63,309	63,308	66,114	17.30
2300	Non Instructional Salaries, Other	2,341,260	3,761,133	3,909,879	2,621,898	2,260,851	(39.89)
2400	Instructional Aides, Other	245,715	608,396	470,731	330,017	109,800	(81.95)
	Total Classified Salaries	6,299,122	9,267,735	9,336,860	6,821,233	8,254,090	(10.94)
3000	Employee Benefits						
3100	State Teachers' Retirement System	1,617,753	1,330,206	1,458,932	1,412,658	1,121,631	(15.68)
3200	Public Employees' Retirement System	1,200,473	1,581,137	1,627,203	1,270,812	1,596,951	1.00
3300	Old Age, Survivors, Disability	577,739	734,936	779,971	572,774	688,719	(6.29)
3400	Health and Welfare	886,015	1,043,546	1,118,972	852,863	1,238,130	18.65
3500	State Unemployment Insurance	6,728	8,285	11,218	7,958	7,187	(13.25)
3600	Workers' Compensation Insurance	182,377	235,872	251,749	171,596	224,578	(4.79)
3900	Other	-	557,937	557,937	-	604,499	8.35
	Total Employee Benefits	4,471,085	5,491,919	5,805,982	4,288,661	5,481,695	(0.19)
4000	Supplies and Materials						
4100	Textbooks	34,059	5,902	14,286	14,266	7,389	25.19
4200	Books	6,391	32,234	8,950	7,961	31,734	(1.55)
4300	Instructional	829,583	1,422,243	1,363,961	997,811	1,576,013	10.81
4500	Non Instructional	480,497	625,160	367,881	203,070	233,849	(62.59)
4600	Pupil Transportation Supplies	9,293	600	13,441	7,764	600	-
4700	Food Services	28,704	53,638	52,805	36,611	145,173	170.65
	Total Supplies and Materials	1,388,527	2,139,777	1,821,324	1,267,483	1,994,758	(6.78)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
General Fund 12 Restricted

Expenditures by Object	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures (1)	2026-2027 Adopted Budget (1)	% Budget Change Adopt/Adopt
5000 Other Operating Expenses and Services						
5003 Printing	$ 16,685	$ 10,475	$ 16,058	$ 13,772	$ 6,470	(38.23)
5045 Postage	9,949	9,506	12,104	12,104	6,218	(34.59)
5100 Consultants	701,433	958,971	825,362	486,044	671,758	(29.95)
5200 Conferences	496,794	593,361	587,067	440,585	642,423	8.27
5300 Memberships and Dues	32,774	45,234	22,731	16,805	14,779	(67.33)
5400 Insurance	-	1,750	1,750	-	-	(100.00)
5500 Utilities	29,516	18,080	17,998	13,969	14,488	(19.87)
5600 Rents, Leases, and Maintenance	1,472,735	2,841,417	959,371	735,393	1,098,592	(61.34)
5700 Legal, Election, and Audit	179,615	9,830	34,032	19,032	22,207	125.91
5800 Other	1,179,868	11,607,552	12,019,329	815,670	10,486,537	(9.66)
Total Other Operating Expenses and Services	4,119,369	16,096,176	14,495,802	2,553,374	12,963,472	(19.46)
6000 Capital Outlay						
6200 Building Improvements	910,081	-	-	-	-	-
6300 Library Books and Materials	290,038	66,000	318,021	252,017	64,004	(3.02)
6400 Equipment	991,505	1,168,711	2,151,438	2,005,893	421,944	(63.90)
Total Capital Outlay	2,191,624	1,234,711	2,469,459	2,257,910	485,948	(60.64)
Total Expenditures	26,428,567	42,617,939	42,450,649	23,947,762	36,245,055	(14.95)
7000 Other Outgo						
7300 Interfund Transfers-Out	91,636	-	1,993	1,992	-	-
7400 Inter-Agency Pass Through	4,653,120	5,018,066	4,997,502	4,696,757	5,279,470	5.21
7500 Student Financial Aid	6,610,307	5,540,938	6,504,715	6,300,370	6,273,760	13.23
7600 Other Student Aid	379,142	728,388	801,123	628,871	294,094	(59.62)
Total Other Outgo	11,734,205	11,287,392	12,305,333	11,627,990	11,847,324	4.96
Total Expenditures, Other Outgo, and Ending Fund Balance	$ 38,162,772	$ 53,905,331	$ 54,755,982	$ 35,575,752	$ 48,092,379	(10.78)

Notes: (1) Revenues for grant funds that carryover from prior years are included in the FY 2026-2027 Adopted Budget. Carryover funds total $16,817,798

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

PARKING FUND 12

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

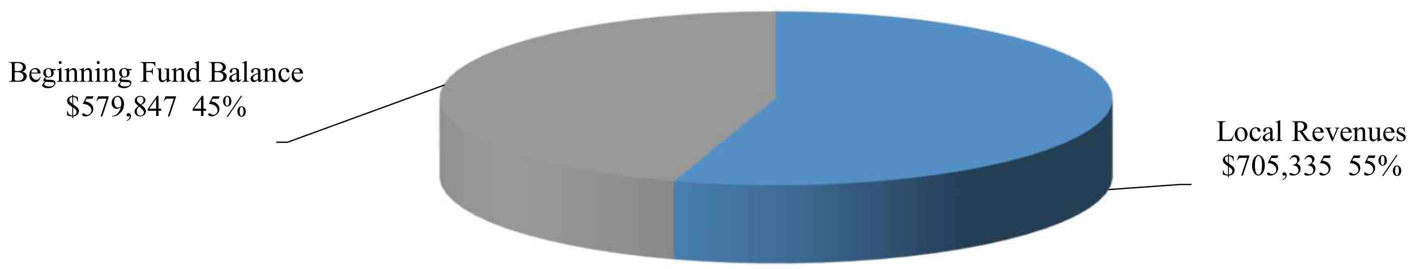
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted for in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District receives of parking revenues from the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

Proceeds from sale of parking permits
Collections from parking citations

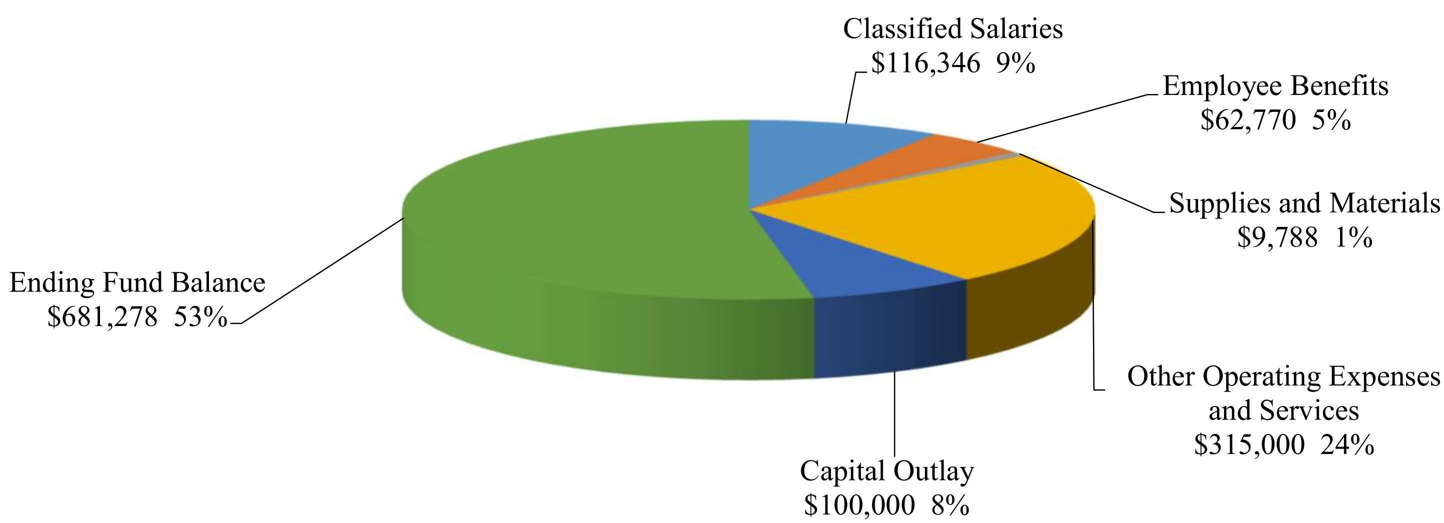
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking enforcement, parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, and electronic parking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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Parking Fund 12 Revenues and Beginning Fund Balance: $1,285,182



Parking Fund 12 Expenditures and Ending Fund Balance: $1,285,182



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
Parking Fund 12

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8800	Local Revenues						
8881	Parking Fees	$ 458,880	$ 600,000	$ 600,000	$ 540,034	$ 635,540	5.92
8886	Parking Citations	64,432	120,000	120,000	67,060	69,795	(41.84)
	Total Local Revenues	523,312	720,000	720,000	607,094	705,335	(2.04)
	Beginning Fund Balance	646,219	581,045	581,045	581,045	579,847	(0.21)
Total Revenues and Beginning Fund Balance		$ 1,169,531	$ 1,301,045	$ 1,301,045	$ 1,188,139	$ 1,285,182	(1.22)

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
2000	Classified Salaries	$ 177,698	$ 176,953	$ 176,953	$ 195,127	$ 116,346	(34.25)
3000	Employee Benefits	79,997	92,864	92,864	88,592	62,770	(32.41)
4000	Supplies and Materials	7,396	6,788	7,288	2,765	9,788	44.20
5000	Other Operating Expenses and Services	323,395	301,186	300,686	321,808	315,000	4.59
6000	Capital Outlay	-	100,000	100,000	-	100,000	-
	Total Expenditures	588,486	677,791	677,791	608,292	603,904	(10.90)
Ending Fund Balance		581,045	623,254	623,254	579,847	681,278	9.31
Total Expenditures and Ending Fund Balance		$ 1,169,531	$ 1,301,045	$ 1,301,045	$ 1,188,139	$ 1,285,182	(1.22)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
STUDENT HEALTH CENTER FUND 12

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

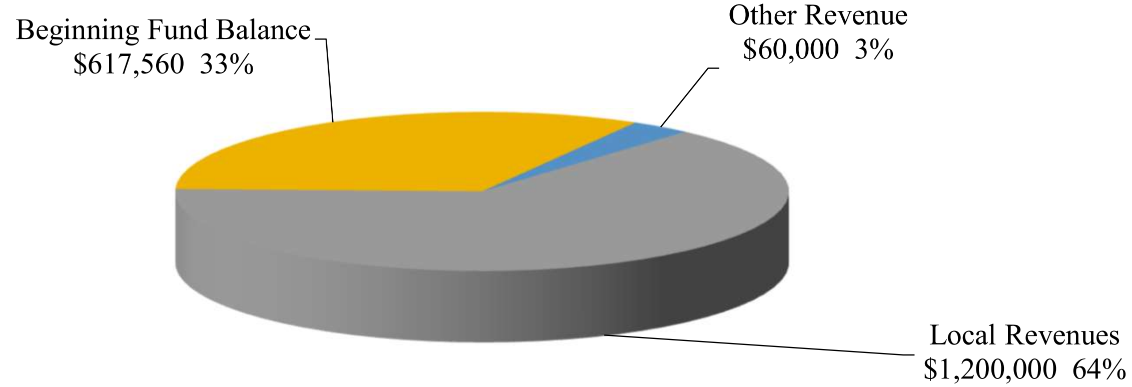
Health Services Fees collected are restricted to allowable health service expenditures.

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

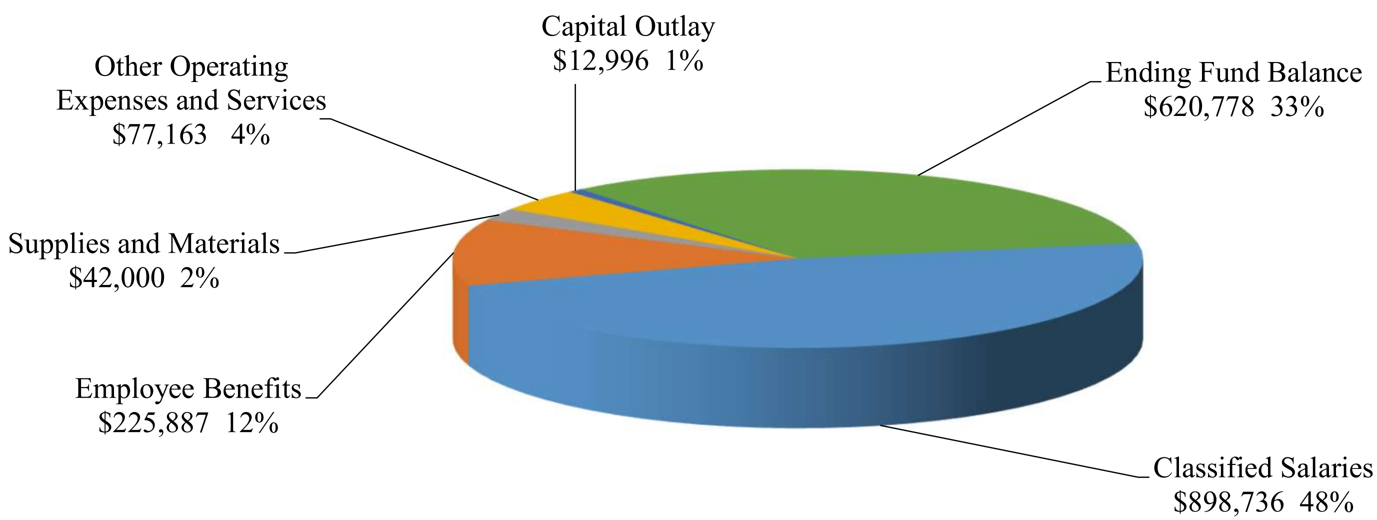
Authorized expenditures shall **not** include, among other things, athletic trainers' salaries, athletic insurance, medical supplies for athletics, physical examinations for intercollegiate athletics, ambulance services, the salaries of health professionals for athletic events, any deductible portion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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Student Health Center Fund 12 Revenues and Beginning Fund Balance: $1,877,560



Student Health Center Fund 12 Expenditures and Ending Fund Balance: $1,877,560



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
Student Health Center Fund 12

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8876	Health Services Revenue	$ 1,101,236	$ 1,200,000	$ 1,200,000	$ 1,152,388	$ 1,200,000	-
8894	Other Local Health Center Revenue	56,710	60,000	60,000	50,878	60,000	-
	Total Local Revenues	1,157,946	1,260,000	1,260,000	1,203,266	1,260,000	-
	Beginning Fund Balance	668,676	656,912	656,912	656,912	617,560	(5.99)
Total Revenues, Other Financing Sources, and Beginning Fund Balance		$ 1,826,622	$ 1,916,912	$ 1,916,912	$ 1,860,178	$ 1,877,560	(2.05)

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
2000	Classified Salaries	$ 766,454	$ 781,267	$ 848,059	$ 848,059	$ 898,736	15.04
3000	Employee Benefits	217,077	248,514	251,345	251,345	225,887	(9.10)
4000	Supplies and Materials	45,989	22,400	44,535	33,241	42,000	87.50
5000	Other Operating Expenses and Services	97,413	65,050	103,055	100,537	77,163	18.62
6000	Capital Outlay	42,777	32,399	9,436	9,436	12,996	(59.89)
	Total Expenditures	1,169,710	1,149,630	1,256,430	1,242,618	1,256,782	9.32
Ending Fund Balance		656,912	767,282	660,482	617,560	620,778	(19.09)
Total Expenditures, Other Outgo, and Ending Fund Balance		$ 1,826,622	$ 1,916,912	$ 1,916,912	$ 1,860,178	$ 1,877,560	(2.05)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND 12

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

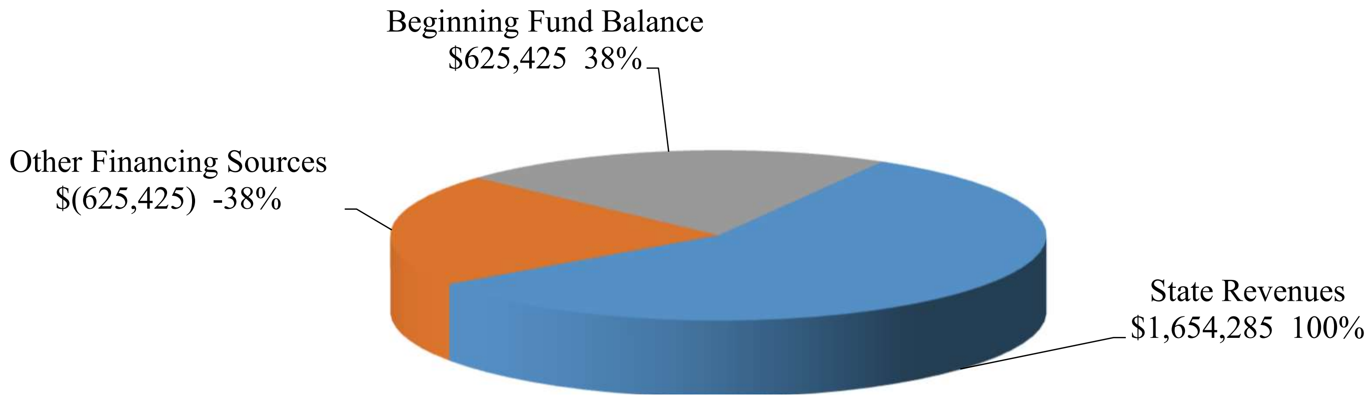
In accordance with the requirements of the grant, the allocations and the District match can only be expended for the items that are defined in the allocation document. Examples of the allowable expenses are:

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

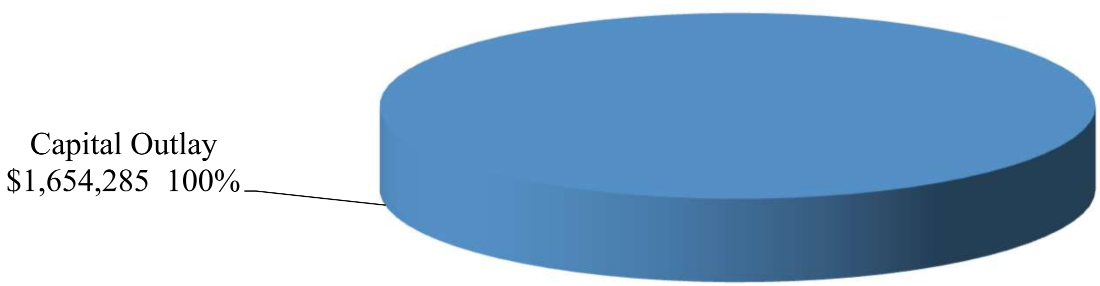
As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Instructional Equipment Block Grant Fund 12 Revenues and Beginning Fund Balance: $1,654,285



Instructional Equipment Block Grant Fund 12 Expenditures and Ending Fund Balance: $1,654,285



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
Instructional Equipment Block Grant Fund 12

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8653	Instructional Improvement Grant	$ 357,152	$ 1,623,828	$ 1,623,828	$ 415,684	$ 1,654,285	1.88
8999	Intrafund Transfers - In	340,000	340,000	340,000	340,000	(625,425)	(283.95)
Beginning Fund Balance		252,830	389,343	389,343	389,343	625,425	60.64
Total Revenues, Other Financing Sources, and Beginning Fund Balance		$ 949,982	$ 2,353,171	$ 2,353,171	$ 1,145,027	$ 1,654,285	(29.70)

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
4000	Supplies and Materials	$ 22,623	$ 16,018	$ 12,713	$ 5,014	$ -	(100.00)
5000	Other Operating Expenses and Services	46,166	125,218	125,518	11,486	-	(100.00)
6000	Capital Outlay	491,850	2,211,935	2,214,940	503,102	1,654,285	(25.21)
	Total Expenditures	560,639	2,353,171	2,353,171	519,602	1,654,285	(29.70)
Ending Fund Balance		389,343	-	-	625,425	-	-
Total Expenditures and Ending Fund Balance		$ 949,982	$ 2,353,171	$ 2,353,171	$ 1,145,027	$ 1,654,285	(29.70)

Note: Negative intrafund transfers in FY 2026-2027 due to transfer of technology reserve back to General Fund

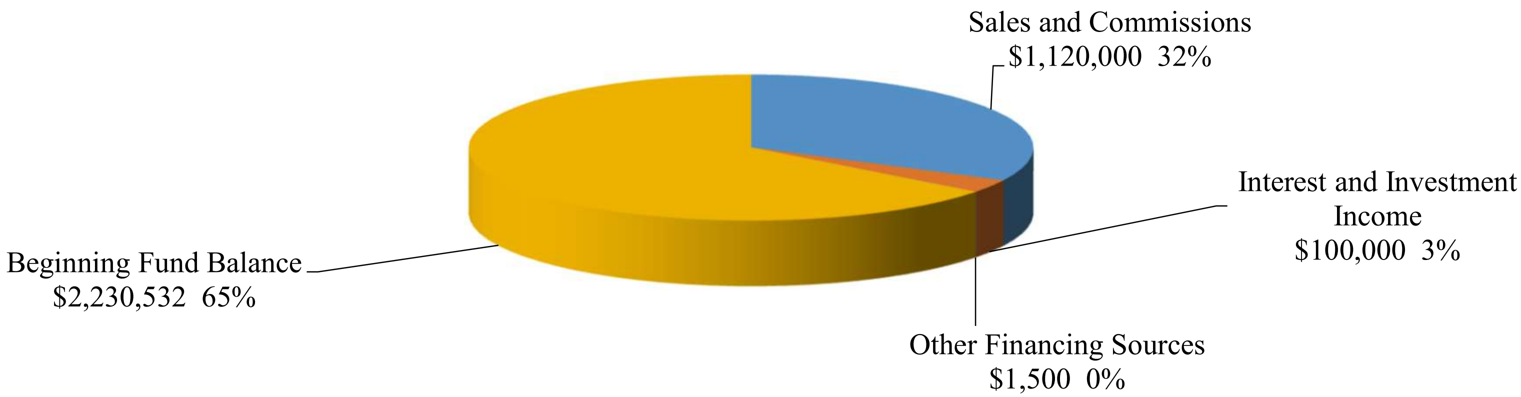
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
CAFETERIA FUND 32

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

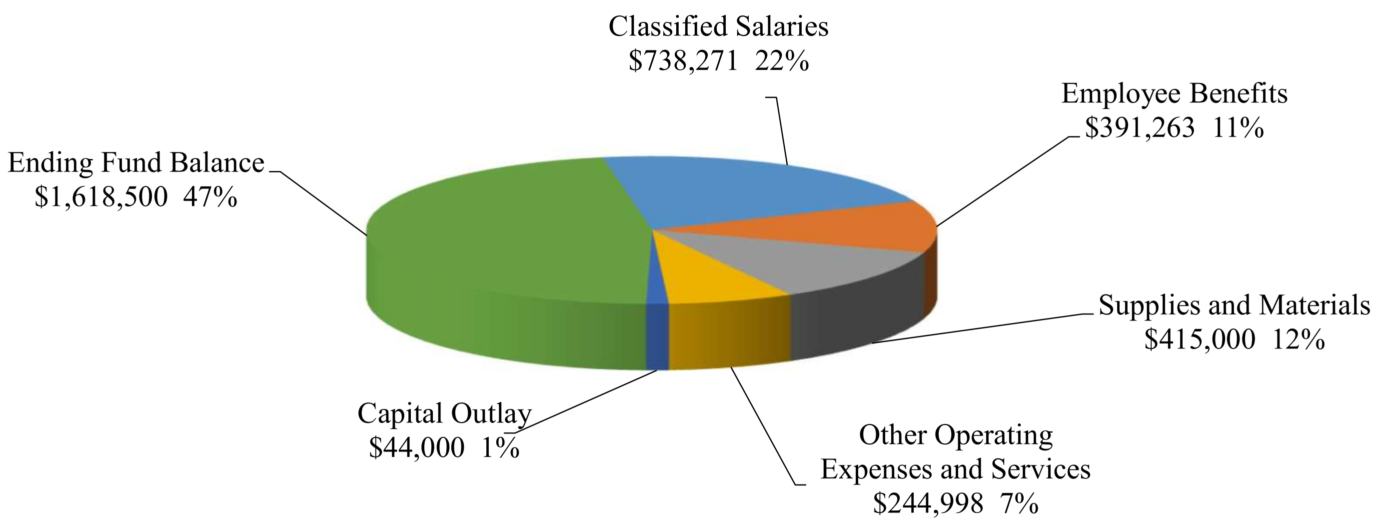
The primary sources of revenue for the Cafeteria Fund are food sales and catering.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Cafeteria Fund 32 Revenues and Beginning Fund Balance: $3,452,032



Cafeteria Fund 32 Expenditures and Ending Fund Balance: $3,452,032



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
Cafeteria Fund 32

Revenues by Source	2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8800 Local Revenues						
8840 Sales and Commissions	$ 846,061	$ 1,000,000	$ 1,000,000	$ 924,036	$ 1,120,000	12.00
8860 Interest and Investment	171,087	125,000	125,000	96,981	100,000	(20.00)
8890 Other	3,490	1,500	1,500	-	1,500	-
Total Local Revenues	1,020,638	1,126,500	1,126,500	1,021,017	1,221,500	8.43
Total Revenues and Other Financing Sources	1,020,638	1,126,500	1,126,500	1,021,017	1,221,500	8.43
Beginning Fund Balance	3,048,701	2,769,678	2,769,678	2,769,678	2,230,532	(19.47)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	$ 4,069,339	$ 3,896,178	$ 3,896,178	$ 3,790,695	$ 3,452,032	(11.40)

Expenditures by Object	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
2000 Classified Salaries	$ 552,725	$ 680,764	$ 700,950	$ 626,800	$ 738,271	8.45
3000 Employee Benefits	248,527	333,046	340,278	284,280	391,263	17.48
4000 Supplies and Materials	369,835	264,430	485,059	408,068	415,000	56.94
5000 Other Operating Expenses and Services	128,574	81,331	340,731	199,364	244,998	>200
6000 Capital Outlay	-	100,000	142,531	41,651	44,000	(56.00)
Total Expenditures	1,299,661	1,459,571	2,009,549	1,560,163	1,833,532	25.62
Ending Fund Balance	2,769,678	2,436,607	1,886,629	2,230,532	1,618,500	(33.58)
Total Expenditures and Ending Fund Balance	$ 4,069,339	$ 3,896,178	$ 3,896,178	$ 3,790,695	$ 3,452,032	(11.40)

Notes: FY 2026-2027 Adopted Budget includes a one-time cafeteria budget using the Beginning Balance

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
CHILD DEVELOPMENT FUND 33

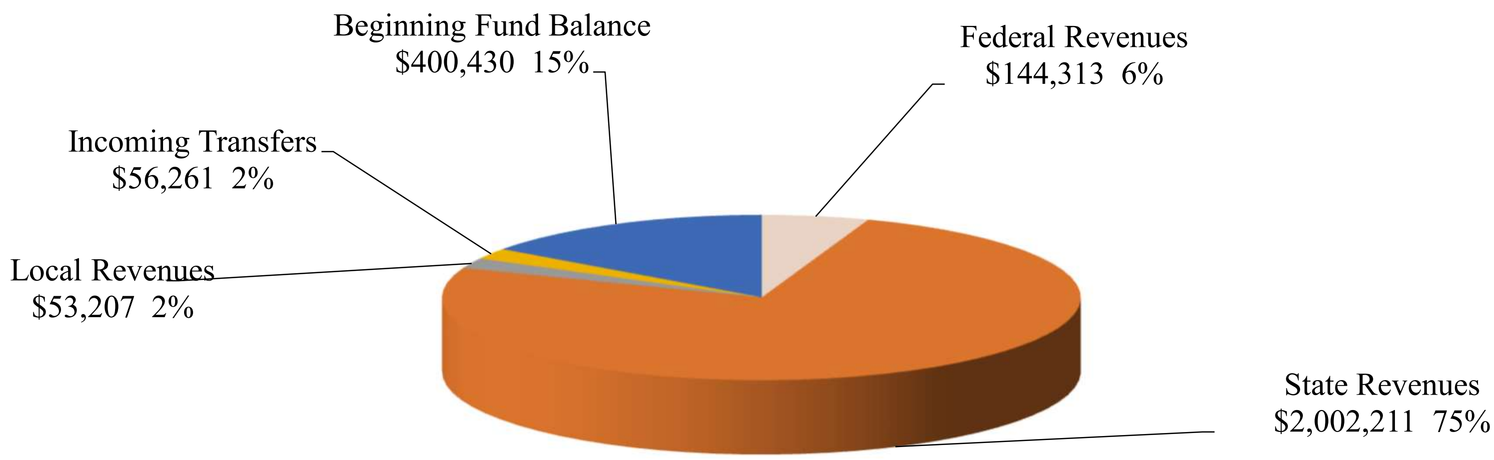
The Child Development Fund is a special revenue, restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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

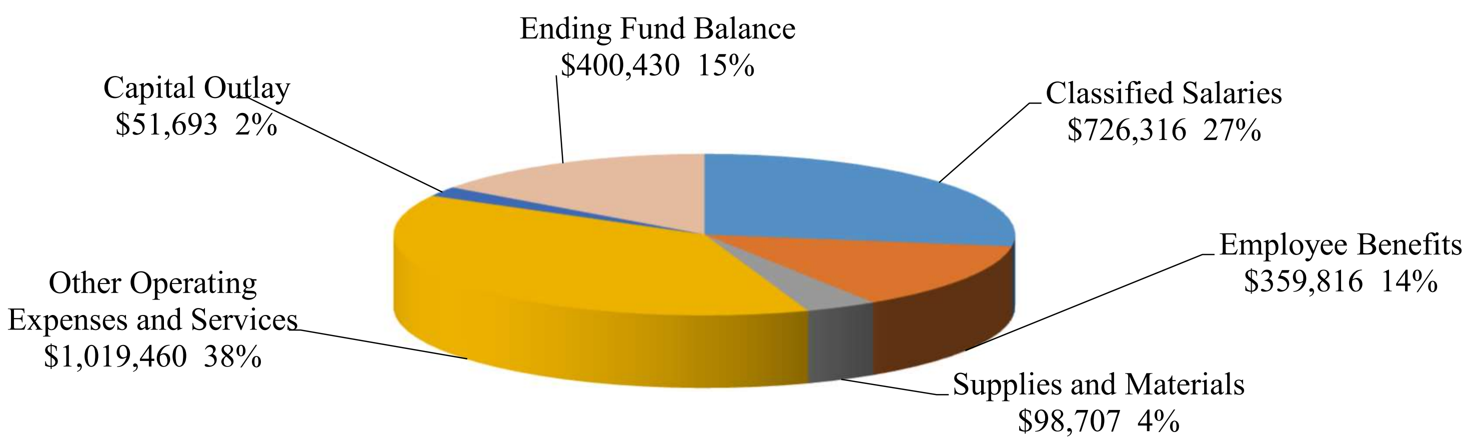
As a restricted fund, revenues and expenses are accounted for in the same manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Child Development Fund 33 Revenues and Beginning Fund Balance: $2,656,422



Child Development Fund 33 Expenditures and Ending Fund Balance: $2,656,422



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Child Development Fund 33

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8100	Federal Revenues	$ 177,545	$ 184,680	$ 184,680	$ 169,249	$ 144,313	(21.86)
8600	State Revenues						
8623	Child Development Division Award	17,250	17,645	17,645	17,645	17,645	-
8650	California State Preschool	1,191,420	1,730,345	1,894,893	1,221,101	1,931,260	11.61
8690	Child and Adult Care Food Program	1,589	2,000	2,000	1,657	2,000	-
8699	Childcare Stipend	-	51,306	51,306	-	51,306	-
	Total State Revenues	1,210,259	1,801,296	1,965,844	1,240,403	2,002,211	11.15
8800	Local Revenues						
8871	Child Development Services	4,217	1,000	1,000	5,224	5,500	>200
8899	Quality Enhancement	12,371	33,407	45,408	700	47,707	42.81
	Total Local Revenues	16,588	34,407	46,408	5,924	53,207	54.64
8900	Interfund Transfers - In	56,261	56,261	56,261	56,261	56,261	-
	Total Revenues and Other Financing Sources	1,460,653	2,076,644	2,253,193	1,471,837	2,255,992	8.64
Beginning Fund Balance		183,519	293,334	293,334	293,334	400,430	36.51
Total Revenues and Other Financing Sources		$ 1,644,172	$ 2,369,978	$ 2,546,527	$ 1,765,171	$ 2,656,422	12.09

Note: FY 2025-2026 Actual Revenues includes child development contracts at Hold Harmless which provides the lessor of the contract amount or the facility expenses.
FY 2026-2027 Adopted Budget excludes the Hold Harmless status which expired June 30, 2026.

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
1000	Academic Salaries	$ 131,974	$ -	$ 117,620	$ 117,619	$ -	-
2000	Classified Salaries	731,906	671,872	771,182	752,851	726,316	8.10
3000	Employee Benefits	360,376	345,383	406,632	389,293	359,816	4.18
4000	Supplies and Materials	40,339	73,907	94,832	36,127	98,707	33.56
5000	Other Operating Expenses and Services	68,446	942,289	811,234	60,565	1,019,460	8.19
6000	Capital Outlay	17,797	43,193	51,693	8,286	51,693	19.68
	Total Expenditures	1,350,838	2,076,644	2,253,193	1,364,741	2,255,992	8.64
Ending Fund Balance		293,334	293,334	293,334	400,430	400,430	36.51
Total Expenditures and Ending Fund Balance		$ 1,644,172	$ 2,369,978	$ 2,546,527	$ 1,765,171	$ 2,656,422	12.09

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

CAPITAL OUTLAY PROJECTS FUND 41

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

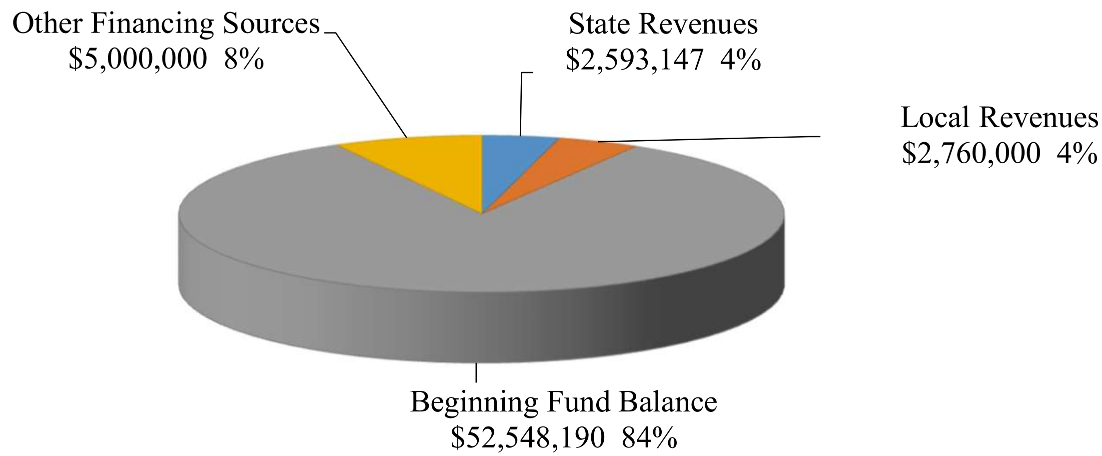
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Transfers from General Fund Unrestricted

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

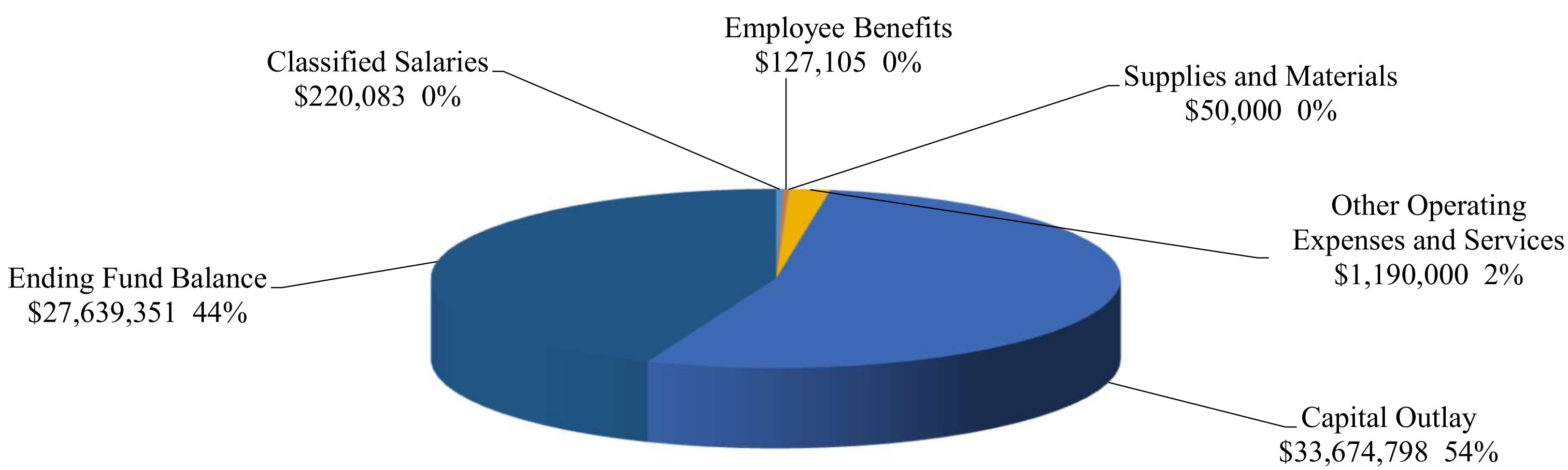
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment leases
- Roof repairs
- Southwest Corridor improvements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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Capital Outlay Projects Fund 41 Revenues and Beginning Fund Balance: $62,901,337



Capital Outlay Projects Fund 41 Expenditures and Ending Fund Balance: $62,901,337



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
Capital Outlay Projects Fund 41

Revenues by Source		**2024-2025 Actual Revenues**	**2025-2026 Adopted Budget**	**2025-2026 Revised Budget**	**2025-2026 Actual Revenues**	**2026-2027 Adopted Budget**	**% Budget Change Adopt/Adopt**
8600	State Revenues						
8651	Community College Const. Act (Proposition 55)	$ 5,246,592	$ -	$ -	$ -	$ -	-
8652	Scheduled Maintenance & Block Grant	696,972	2,668,386	2,668,386	1,230,242	2,438,147	(8.63)
8690	Other State Revenue	-	155,000	155,000	-	155,000	-
	State Revenues	5,943,564	2,823,386	2,823,386	1,230,242	2,593,147	(8.15)
8800	Local Revenues						
8860/8861	Interest and Investment	2,109,578	1,200,000	1,200,000	1,904,742	1,200,000	-
8880	Capital Outlay Fee	146,467	160,000	160,000	156,710	160,000	-
8890	Redevelopment	1,691,940	1,400,000	1,400,000	1,892,919	1,400,000	-
	Total Local Revenues	3,947,985	2,760,000	2,760,000	3,954,371	2,760,000	-
8900	Interfund Transfers - In	10,000,000	10,000,000	10,000,000	10,000,000	5,000,000	(50.00)
	Total Revenues and Other Financing Sources	19,891,549	15,583,386	15,583,386	15,184,613	10,353,147	(33.56)
Beginning Fund Balance		29,693,812	41,530,635	41,530,635	41,530,635	52,548,190	26.53
Total Revenues, Other Financing Sources, and Beginning Fund Balance		$ 49,585,361	$ 57,114,021	$ 57,114,021	$ 56,715,248	$ 62,901,337	10.13

Expenditures by Object		**2024-2025 Actual Expenditures**	**2025-2026 Adopted Budget**	**2025-2026 Revised Budget**	**2025-2026 Actual Expenditures**	**2026-2027 Adopted Budget**	**% Budget Change Adopt/Adopt**
2000	Classified Salaries	$ 201,396	$ 203,723	$ 203,723	$ 112,606	$ 220,083	8.03
3000	Employee Benefits	100,568	115,069	115,069	59,651	127,105	10.46
4000	Supplies and Materials	12,174	50,000	17,091	7,769	50,000	-
5000	Other Operating Expenses and Services	1,196,154	1,114,860	1,771,267	1,321,237	1,190,000	6.74
6000	Capital Outlay	6,544,435	40,990,929	40,367,431	2,665,795	33,674,798	(17.85)
	Total Expenditures	8,054,727	42,474,581	42,474,581	4,167,058	35,261,986	(16.98)
Ending Fund Balance		41,530,634	14,639,440	14,639,440	52,548,190	27,639,351	88.80
Total Expenditures and Ending Fund Balance		$ 49,585,361	$ 57,114,021	$ 57,114,021	$ 56,715,248	$ 62,901,337	10.13

Note: FY 2026-2027 Adopted Budget includes one-time budgets using the Beginning Balance
Capital Outlay by Projects is provided in detail on page 55

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

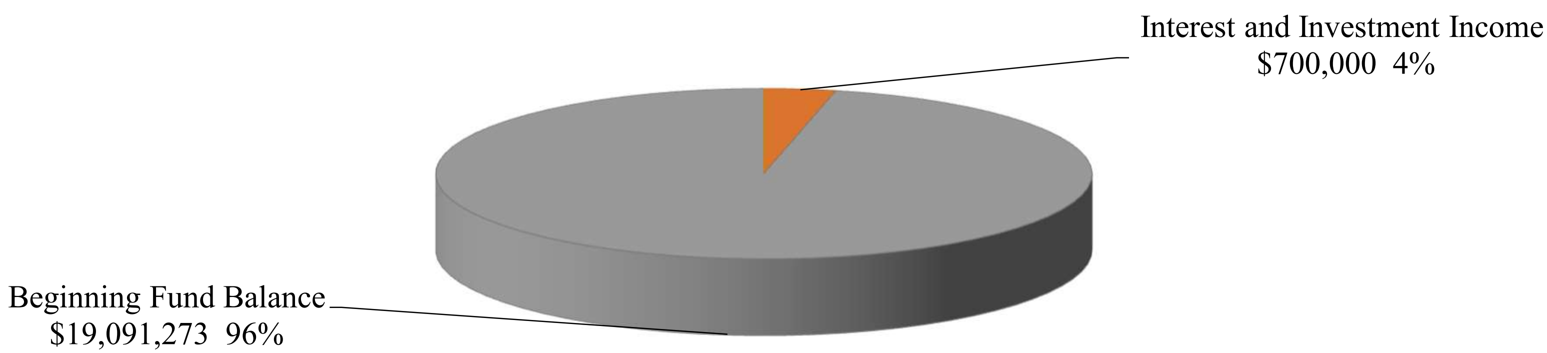
BOND PROJECTS FUND 43

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

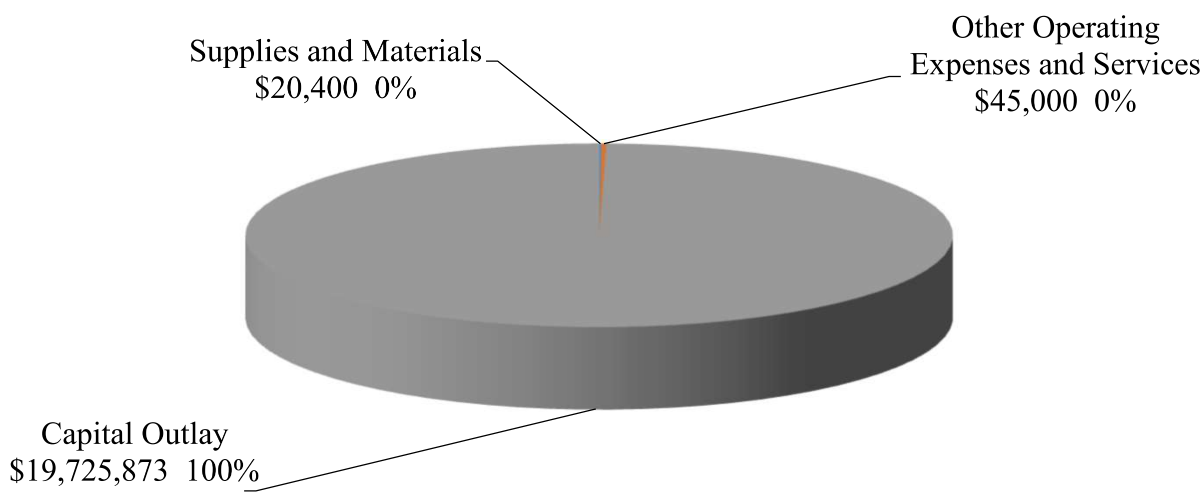
General Obligation Bonds, Series A was issued on May 21, 2015 in the amount of $70,000,000.
General Obligation Bonds, Series B was issued on February 14, 2018 in the amount of $120,000,000.
General Obligation Bonds, Series C was issued on February 10, 2021 in the amount of $105,000,000.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Bond Projects Fund 43 Revenues and Beginning Fund Balance: $19,791,273



Bond Projects Fund 43 Expenditures and Ending Fund Balance: $19,791,273



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
Bond Projects Fund 43

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8860	Interest and Investment	$ 1,171,989	$ 900,000	$ 900,000	$ 783,144	$ 700,000	(22.22)
Beginning Fund Balance		19,940,943	22,611,205	22,611,205	22,611,205	19,091,273	(15.57)
Total Revenues and Beginning Fund Balance		$ 21,112,932	$ 23,511,205	$ 23,511,205	$ 23,394,349	$ 19,791,273	(15.82)

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
4000	Supplies	$ 5,273	$ -	$ 34,178	$ 34,177	$ 20,400	100.00
5000	Other Operating Expenses and Services	(52,845)	5,000	1,285,672	1,275,268	45,000	>200
6000	Capital Outlay	(1,450,701)	23,506,205	22,191,355	2,993,631	19,725,873	(16.08)
	Total Expenditures	(1,498,273)	23,511,205	23,511,205	4,303,076	19,791,273	(15.82)
Ending Fund Balance		22,611,205	-	-	19,091,273	-	-
Total Expenditures, Other Outgo, and Ending Fund Balance		$ 21,112,932	$ 23,511,205	$ 23,511,205	$ 23,394,349	$ 19,791,273	(15.82)

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

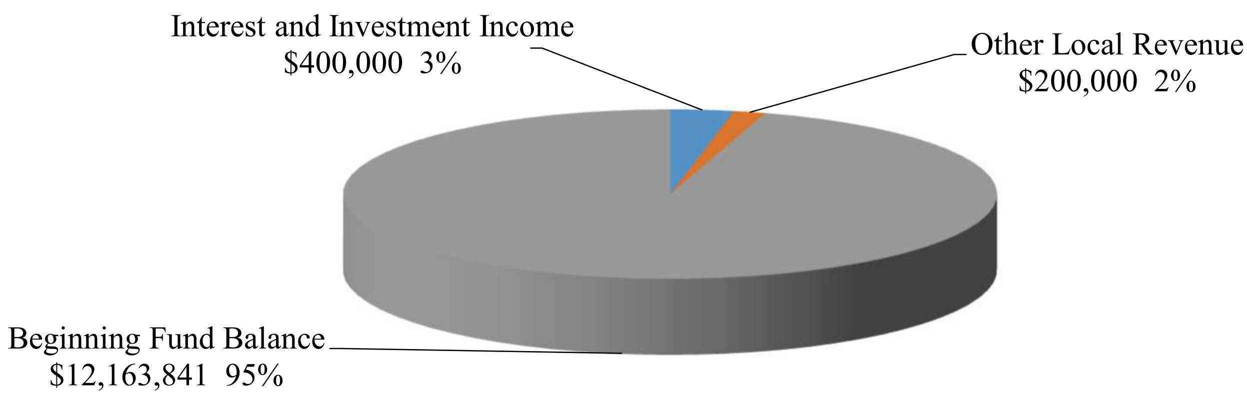
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

SELF-INSURANCE FUND 61

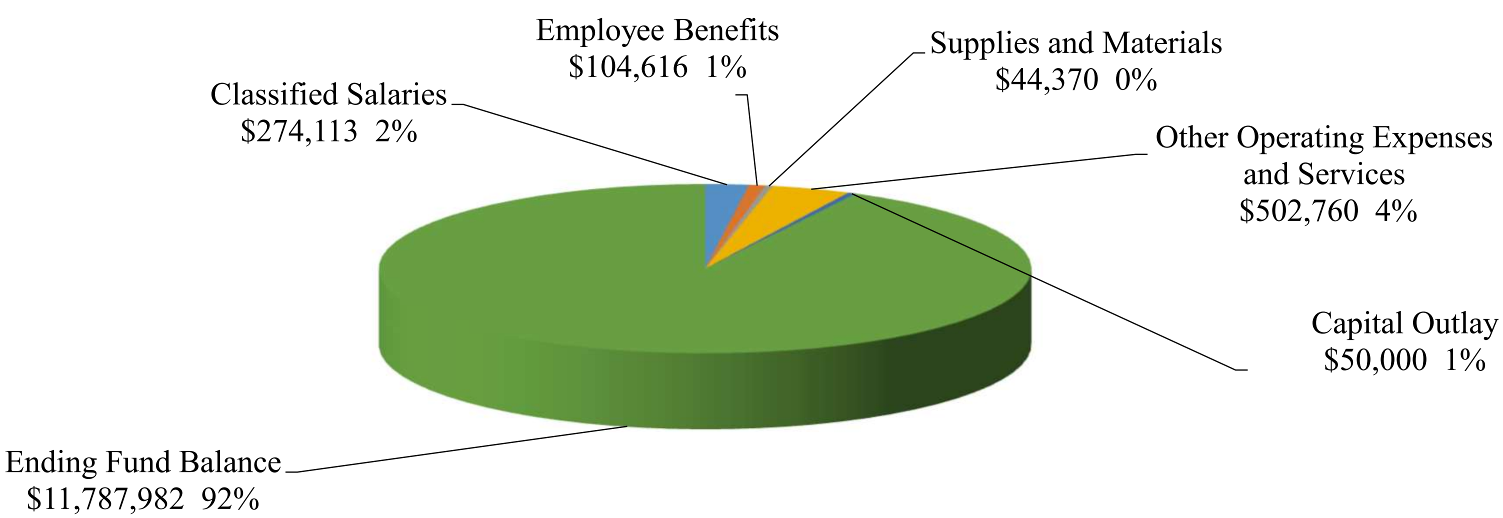
The Self-Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Self-Insurance Fund 61 Revenues and Beginning Fund Balance: $12,763,841



Self-Insurance Fund 61 Expenditures and Ending Fund Balance: $12,763,841



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
Self-Insurance Fund 61

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8800	Local Revenues						
8860	Interest and Investment	$ 238,772	$ 150,000	$ 260,000	$ 384,497	$ 400,000	166.67
8890	Other Local	199,077	200,000	200,000	283,526	200,000	-
	Total Local Revenues	437,849	350,000	460,000	668,023	600,000	71.43
8900	Interfund Transfers - In	5,135,617	5,402,396	5,402,396	5,402,396	-	(100.00)
	Total Revenues and Other Financing Sources	5,573,466	5,752,396	5,862,396	6,070,419	600,000	(89.57)
Beginning Fund Balance		1,561,533	6,309,804	6,309,804	6,309,804	12,163,841	92.78
Total Revenues, Other Financing Services, and Beginning Fund Balance		$ 7,134,999	$ 12,062,200	$ 12,172,200	$ 12,380,223	$ 12,763,841	5.82

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
2000	Classified Salaries	$ 238,852	$ 249,661	$ 249,661	$ 245,240	$ 274,113	9.79
3000	Employee Benefits	74,460	102,689	102,689	96,132	104,616	1.88
4000	Supplies and Materials	14,534	44,370	154,370	26,159	44,370	-
5000	Other Operating Expenses and Services	479,333	500,000	500,000	(197,867)	502,760	0.55
6000	Capital Outlay	18,016	50,000	50,000	46,718	50,000	-
	Total Expenditures	825,195	946,720	1,056,720	216,382	975,859	3.08
Ending Fund Balance		6,309,804	11,115,480	11,115,480	12,163,841	11,787,982	6.05
Total Expenditures and Ending Fund Balance		$ 7,134,999	$ 12,062,200	$ 12,172,200	$ 12,380,223	$ 12,763,841	5.82

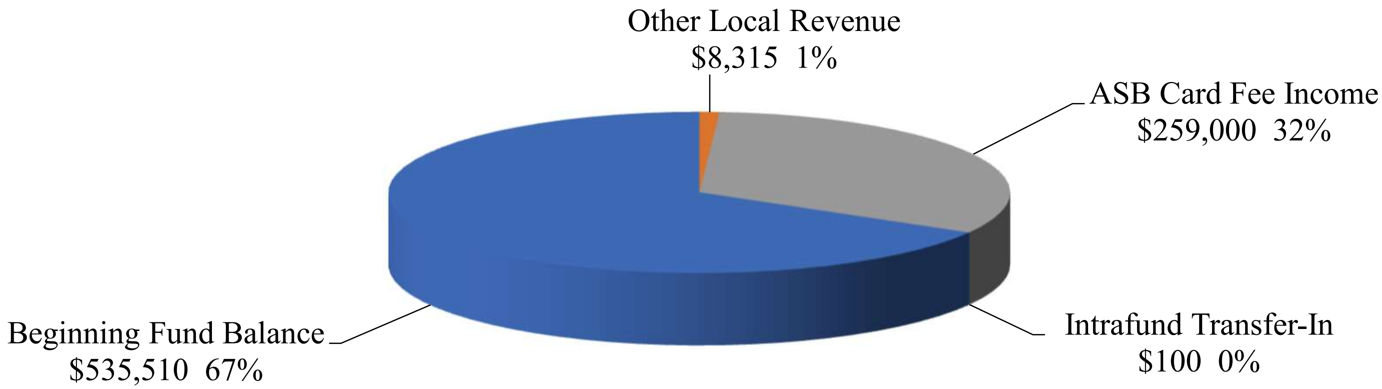
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
STUDENT GOVERNMENT ASSOCIATION FUND 71

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

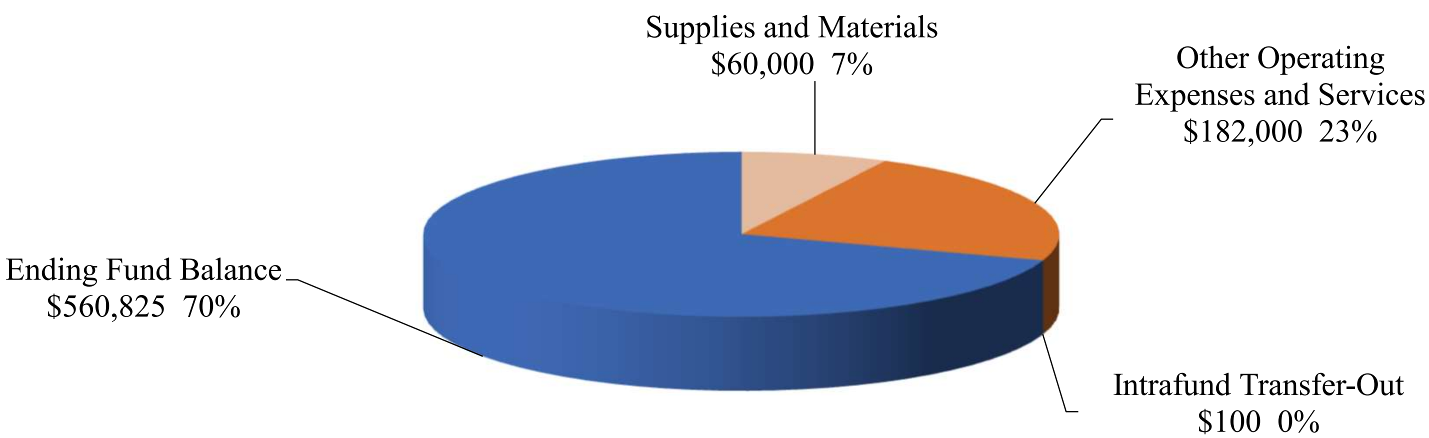
The primary source of revenue for the Student Government Association Fund is optional fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Student Government Association Fund 71 Revenues and Beginning Fund Balance: $802,925



Student Government Association Fund 71 Expenditures and Ending Fund Balance: $802,925



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2026-2027

Student Government Association Fund 71

Revenues by Source	2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8800 Local Revenues						
8827 Other Income	$ 4,732	$ 4,732	$ 4,732	$ 4,827	$ 4,750	0.38
8832 Commissions	325	325	325	-	-	(100.00)
8841 Ticket Sales	12,081	9,000	9,000	3,219	3,500	(61.11)
8849 Miscellaneous Sales	-	500	500	-	-	(100.00)
8857 Membership Fee	180	200	200	-	-	(100.00)
8861 Interest	61	61	61	65	65	6.56
8887 ASB Card Fee	212,454	240,000	240,000	217,678	259,000	7.92
Total Local Revenues	229,833	254,818	254,818	225,789	267,315	4.90
8900 Other Financing Sources						
8999 Intrafund Transfers-In	-	100	100	13,189	100	-
Total Other Financing Sources	-	100	100	13,189	100	-
Total Revenues and Other Financing Sources	229,833	254,918	254,918	238,978	267,415	4.90
Beginning Fund Balance	508,302	529,730	529,730	529,730	535,510	1.09
Total Revenues, Other Financing Sources, and Beginning Fund Balance	$ 738,135	$ 784,648	$ 784,648	$ 768,708	$ 802,925	2.33

Expenditures by Object	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
4000 Supplies and Materials	$ 75,829	$ 80,000	$ 55,537	$ 55,537	$ 60,000	(25.00)
5000 Other Operating Expenses and Services	120,806	121,000	164,472	164,472	182,000	50.41
7000 Other Outgo						
7301 Intrafund Transfers-Out	11,770	100	100	13,189	100	-
Total Expenditures	208,405	201,100	220,109	233,198	242,100	20.39
Ending Fund Balance	529,730	583,548	564,539	535,510	560,825	(3.89)
Total Expenditures, Other Outgo, and Ending Fund Balance	$ 738,135	$ 784,648	$ 784,648	$ 768,708	$ 802,925	2.33

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

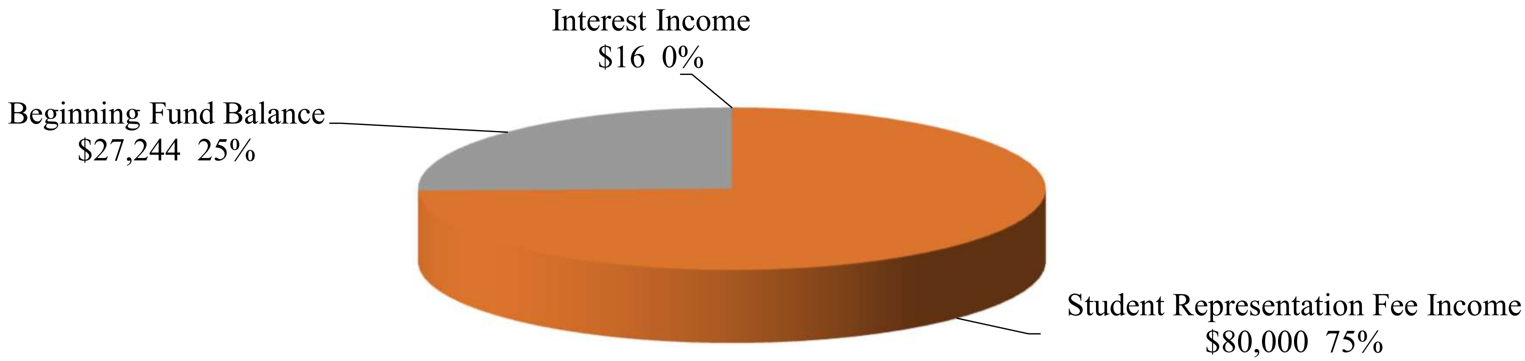
STUDENT REPRESENTATION FEE FUND 72

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

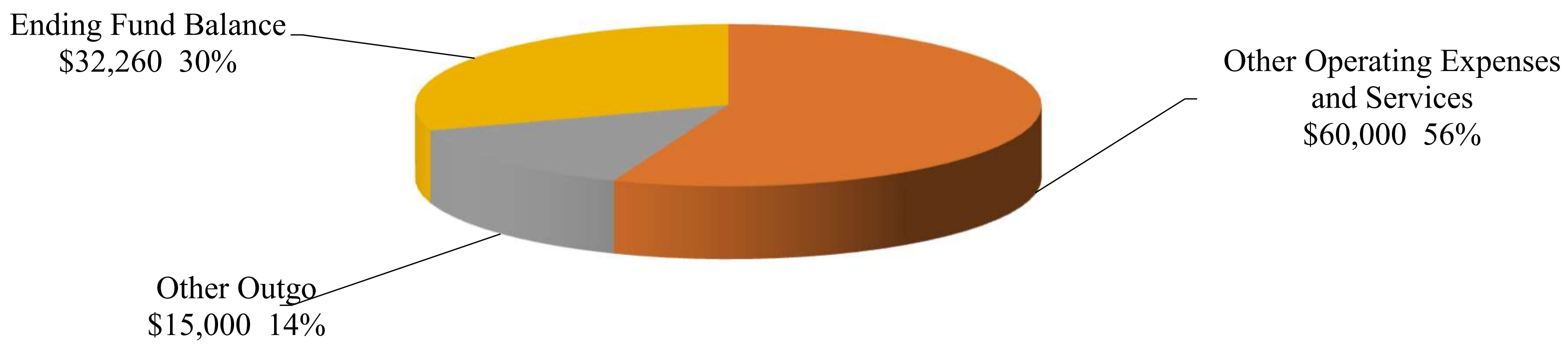
The primary source of revenue for the Student Representation Fee Fund is optional fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Student Representation Fee Fund 72 Revenues and Beginning Fund Balance: $107,260



Student Representation Fee Fund 72 Expenditures and Ending Fund Balance: $107,260



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
Student Representation Fee Fund 72

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8860	Interest Income	$ 13	$ 16	$ 16	$ 9	$ 16	-
8884	Student Representation Fee	72,834	80,000	80,000	76,127	80,000	-
	Total Local Revenues	72,847	80,016	80,016	76,136	80,016	-
Beginning Fund Balance		80,500	48,277	48,277	48,277	27,244	(43.57)
Total Revenues and Beginning Fund Balance		$ 153,347	$ 128,293	$ 128,293	$ 124,413	$ 107,260	(16.39)

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
5110	Catering	$ 1,755	$ -	$ -	$ -	$ -	-
5224	Student Travel	34,070	22,200	47,526	47,526	22,800	2.70
5601	AB1504 (Mandatory to State)	31,108	42,800	36,260	35,393	37,200	(13.08)
	Total Other	66,933	65,000	83,786	82,919	60,000	(7.69)
7000	Other Outgo						
7510	Student Financial Scholarship Expense	38,137	15,000	14,250	14,250	15,000	-
	Total Expenditures	105,070	80,000	98,036	97,169	75,000	(6.25)
Ending Fund Balance		48,277	48,293	30,257	27,244	32,260	(33.20)
Total Expenditures and Ending Fund Balance		$ 153,347	$ 128,293	$ 128,293	$ 124,413	$ 107,260	(16.39)

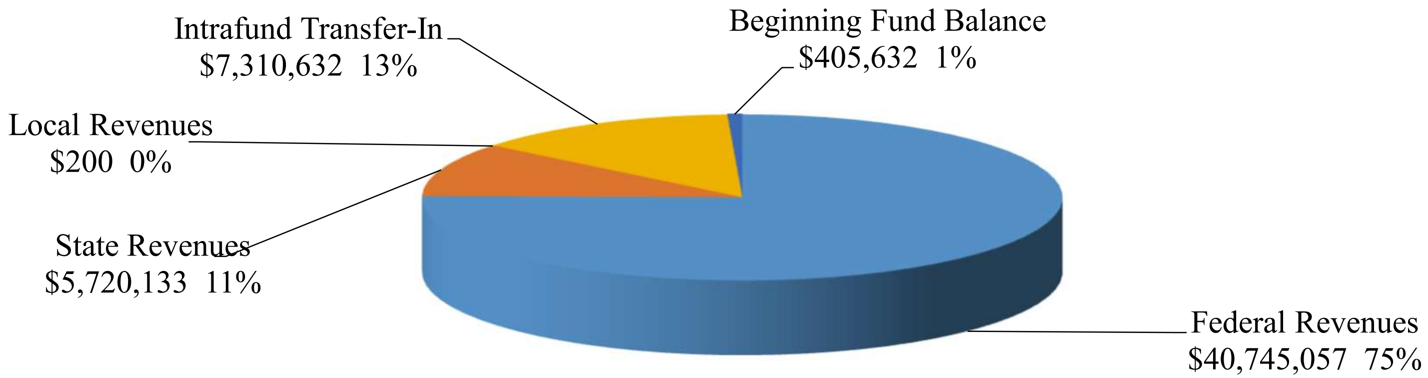
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
STUDENT FINANCIAL AID FUND 74

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

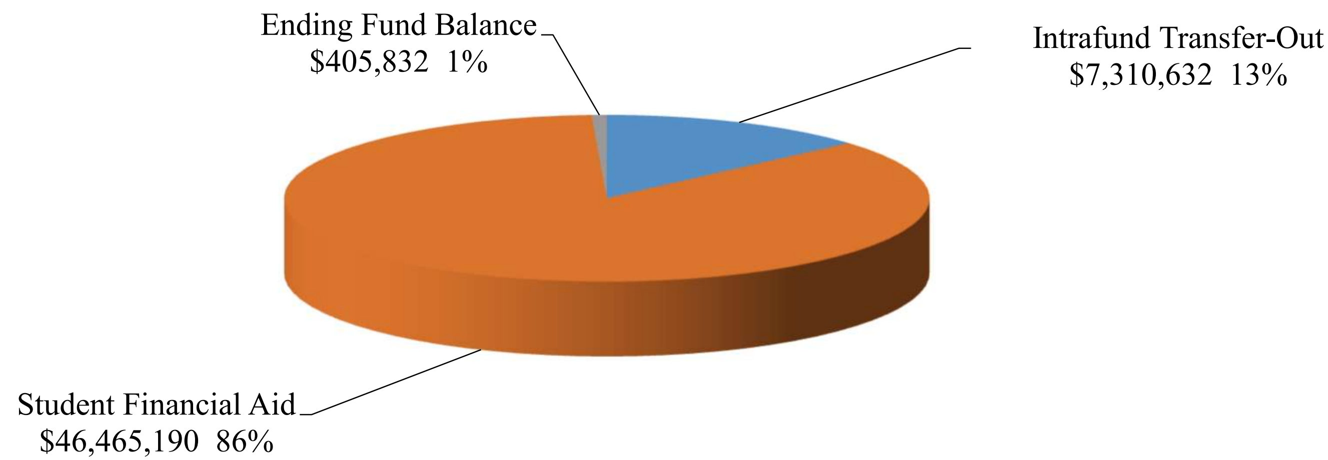
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries,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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Student Financial Aid Fund 74 Revenues and Beginning Fund Balance: $54,181,654



Student Financial Aid Fund 74 Expenditures and Ending Fund Balance: $54,181,654



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Student Financial Aid Fund 74

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8100	Federal Revenues						
8151	PELL Grant	$ 37,262,418	$ 38,007,666	$ 38,007,666	$ 38,783,248	$ 39,558,913	4.08
8151	Direct Subsidized Loan	968,817	-	-	-	-	-
8151	Direct Unsubsidized Laon	1,220,770	-	-	-	-	-
8152	FSEOG	885,850	845,622	845,622	992,950	900,000	6.43
8154	CH31 Veterans Admin	46,150	47,073	47,073	76,799	78,334	66.41
8159	GI Bill Chapter 33 Veterans Program	244,788	249,684	249,684	203,736	207,810	(16.77)
	Total Federal Revenues	40,628,793	39,150,045	39,150,045	40,056,732	40,745,057	4.07
8600	State Revenues						
8622	CHAFEE	105,000	107,100	107,100	137,250	139,995	30.71
8640	CAL Grant A	270,000	275,400	275,400	193,376	197,244	(28.38)
8640	CAL Grant B	4,577,289	4,668,835	4,668,835	4,941,977	5,040,817	7.97
8641	CAL Grant C	251,071	256,092	256,092	326,570	333,101	30.07
8642	State Rehab	4,843	4,940	4,940	8,800	8,976	81.70
	Total State Revenues	5,208,203	5,312,367	5,312,367	5,607,973	5,720,133	7.68
8800	Local Revenues						
8861	Interest	33	33	33	-	-	(100.00)
8890	Other Local	328,126	500	500	(245,446)	200	(60.00)
	Total Local Revenues	328,159	533	533	(245,446)	200	(62.48)
8900	Intrafund Transfers-In	7,383,787	7,400,000	7,400,000	7,167,286	7,310,632	(1.21)
	Total Revenues	53,548,942	51,862,945	51,862,945	52,586,545	53,776,022	3.69
Beginning Fund Balance		322,920	651,078	651,078	651,078	405,632	(37.70)
Total Revenues, Other Financing Sources, and Beginning Fund Balance		$ 53,871,862	$ 52,514,023	$ 52,514,023	$ 53,237,623	$ 54,181,654	3.18

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
7300	Intrafund Transfers-Out	$ 7,383,787	$ 7,400,000	$ 7,400,000	$ 7,167,286	$ 7,310,632	(1.21)
7500	Student Financial Aid						
7520	Student Financial Grant	45,998,907	44,624,325	44,624,325	45,684,129	46,565,190	4.35
7599	Prior Year Adjustments	(161,910)	(161,910)	(161,910)	(19,423)	(100,000)	(38.24)
	Total Student Financial Aid	45,836,997	44,462,415	44,462,415	45,664,706	46,465,190	4.50
	Total Expenditures	53,220,784	51,862,415	51,862,415	52,831,992	53,775,822	3.69
Total Ending Fund Balance		651,078	651,608	651,608	405,632	405,832	(37.72)
Total Expenditures and Ending Fund Balance		$ 53,871,862	$ 52,514,023	$ 52,514,023	$ 53,237,623	$ 54,181,654	3.18

Note: Negative 2025-2026 actual other revenue due to correction of prior year accrual

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

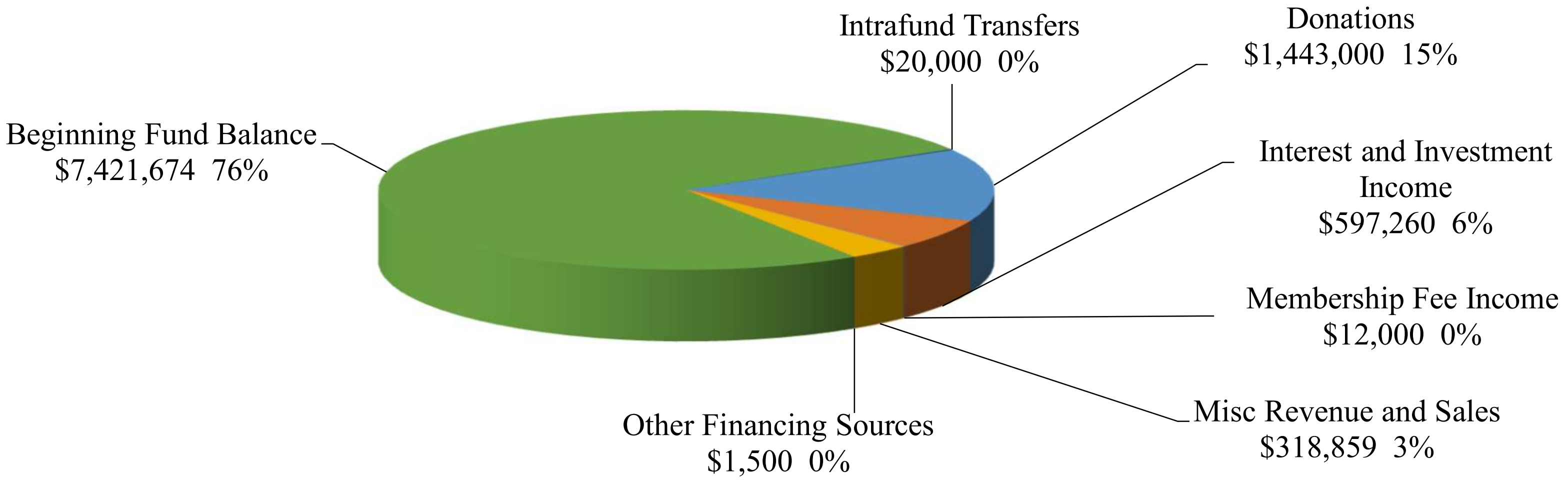
FOUNDATION FUND 79

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

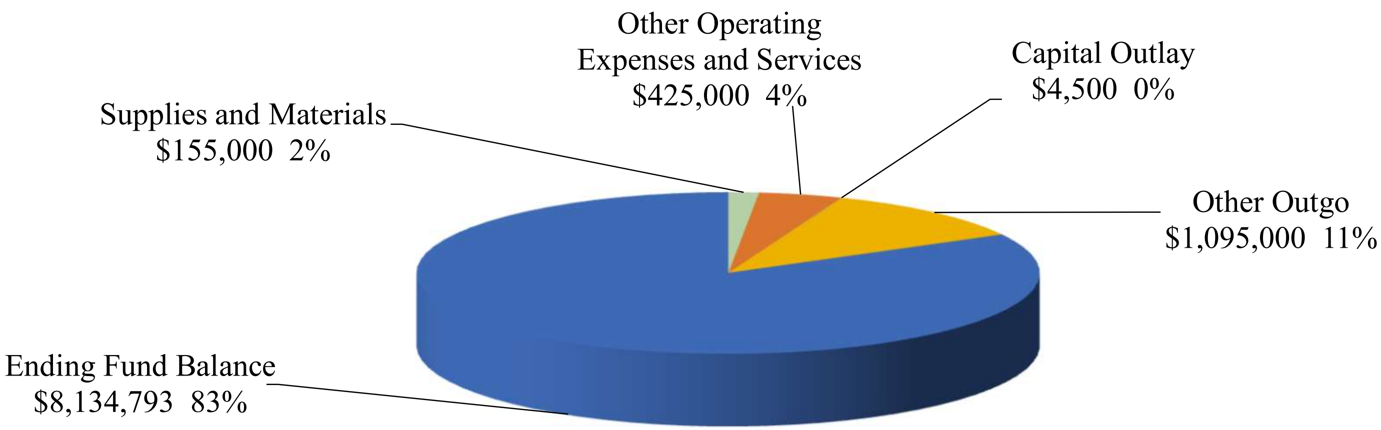
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Foundation Fund 79 Revenues and Beginning Fund Balance: $9,814,293



Foundation Fund 79 Expenditures and Ending Fund Balance: $9,814,293



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
Foundation Fund 79

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Revenues	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
8800	Local Revenues						
8820	In-Kind Donations	$ -	$ 5,000	$ 17,303	$ 15,789	$ 18,000	>200
8821	Donations	1,324,866	1,326,000	1,304,040	1,242,222	1,425,000	7.47
8827	Other Income	-	5,000	1,096	1,096	1,500	(70.00)
8828	Sponsorship	1,000	500	5,116	5,116	6,000	>200
8832	Commissions Revenue	-	70	-	-	-	(100.00)
8841	Ticket Sales	47,036	50,000	59,657	59,657	160,359	>200
8842	Advertising Sales	1,350	4,500	3,858	1,400	2,500	(44.44)
8845	Concession Sales	232	2,000	2,000	1,863	2,000	-
8849	Miscelleanous Sales	-	-	-	32,800	33,000	100.00
8856	Entry Fee Income	7,140	8,000	8,000	7,990	8,000	-
8857	Membership Fee	16,790	17,000	17,000	11,160	12,000	(29.41)
8859	Annual Management Fees	65,814	66,000	66,000	65,312	67,000	1.52
8861	Interest	229	230	230	259	260	13.04
8862	Investment Interest	107,362	108,000	146,879	146,879	147,000	36.11
8864	Investment Gains/Losses	448,106	450,000	411,121	71,727	450,000	-
8890	Other Local Revenue	-	-	-	30,700	40,000	100.00
	Total Local Revenues	2,019,925	2,042,300	2,042,300	1,693,970	2,372,619	16.17
8999	Intrafund Transfers-In	127,770	20,000	20,000	-	20,000	-
	Total Transfer Revenue	127,770	20,000	20,000	-	20,000	-
	Total Revenues and Other Financing Sources	2,147,695	2,062,300	2,062,300	1,693,970	2,392,619	16.02
Beginning Fund Balance		6,699,711	7,378,364	7,378,364	7,378,364	7,421,674	0.59
Total Revenues, Other Financing Sources, and Beginning Fund Balance		$ 8,847,406	$ 9,440,664	$ 9,440,664	$ 9,072,334	$ 9,814,293	3.96

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
Foundation Fund 79

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget	% Budget Change Adopt/Adopt
4000	Supplies and Materials	$ 122,680	$ 147,371	$ 94,487	$ 94,487	$ 155,000	5.18
5000	Other Operating Expenses and Services	281,368	345,759	482,026	480,512	425,000	22.92
6000	Capital Outlay	6,986	-	4,879	4,879	4,500	100.00
7000	Other Outgo						
7300	Intrafund Transfers - Out	116,000	20,000	-	-	20,000	-
7510	Student Financial Scholarship	942,008	602,870	1,070,782	1,070,782	1,075,000	78.31
	Total Other Outgo	1,058,008	622,870	1,070,782	1,070,782	1,095,000	75.80
	Total Expenditures	1,469,042	1,116,000	1,652,174	1,650,660	1,679,500	50.49
9700	Fund Balance						
9710	With Donor Restrictions	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
9750	Without Donor Restrictions	6,140,440	7,087,740	7,087,740	6,183,750	6,896,869	(2.69)
Total Ending Fund Balance		7,378,364	8,324,664	7,788,490	7,421,674	8,134,793	(2.28)
Total Expenditures, Other Outgo, and Ending Fund Balance		$ 8,847,406	$ 9,440,664	$ 9,440,664	$ 9,072,334	$ 9,814,293	3.96

Note: Change in FY 2025-2026 Beginning Fund Balance due to adjustments after FY 2024-2025 Budget Adoption

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Capital Outlay Projects Fund By Project

	2025-2026 Adopted Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget
BEGINNING FUND BALANCE	$ 41,530,635	**$ 41,530,635**	**$ 52,548,190**
REVENUES			
State Scheduled Maintenance and Block Grant	2,668,386	1,230,242	2,438,147
Other State Revenues	155,000	-	155,000
Interest (8860)	1,200,000	1,904,742	1,200,000
Redevelopment (8890)	1,400,000	1,892,919	1,400,000
Capital Outlay Surcharge	160,000	156,710	160,000
Interfund Transfer In	10,000,000	10,000,000	5,000,000
TOTAL REVENUES	$ 15,583,386	$ 15,184,613	$ 10,353,147
TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE	$ 57,114,021	**$ 56,715,248**	**$ 62,901,337**
EXPENDITURES			
District - DSA Contract	$ 5,000	$ -	$ 5,000
District - Housing Feasibility Study	155,000	-	155,000
District - Facilities Five Year Plan	30,000	12,710	30,000
District - Facility Improvement Projects SJC	303,713	560,776	368,279
District - Facility Improvement Projects MVC	317,230	300,183	369,060
District - Facility Improvement Projects TVC	297,849	252,735	359,849
District - Facility Improvement Projects SGP	200,000	-	200,000
District - Fleet Replacement	450,000	481,694	450,000
District - Instruction Support	30,000	-	30,000
District - Misc Bond and Group II Bond Projects	3,000,000	-	-
District - New Employee Furniture and Equipment	40,000	19,754	40,000
District - Parking Lot Improvements	2,000,000	-	2,000,000
District - Roof Repair Project	150,000	-	150,000
District - Scheduled Maintenance Special Repair/Block Grant	2,668,386	1,230,242	2,438,147
District - Scheduled Maintenance	5,001,518	-	5,001,518
District - Site Security	50,000	8,984	50,000
District - Student Services Support	30,000	-	30,000
District - Xerox Lease	680,000	673,949	680,000
District - Admin Support	30,000	-	30,000
District - HVAC Controls	1,750,000	73,451	1,750,000
District - HEERF secondary effects & other projects	541,025	-	514,025
District - Parking lot lighting project	1,000,000	-	6,000,000
MVC - Secondary Effects Campus wide	10,000,000	215,546	6,082,863
SJC - Secondary Effects Campus wide	10,000,000	71,064	5,231,245
SJC - Solar Maintenance	24,860	24,860	27,000
SJC - Roof Printshop (950)	200,000	64,000	200,000
TVC - Access Control	300,000	-	300,000
TVC - Tower B	1,000,000	52,525	1,000,000
SJC - GYM HVAC	2,000,000	5,421	1,000,000
SJC - Elevator Repairs	20,000	2,360	20,000
MVC - Elevator Repairs	80,000	-	80,000
TVC - Elevator Repairs	120,000	-	120,000
SJC - ADA	-	-	100,000
SJC - Childcare Flooring	-	116,804	150,000
SJC - HVAC Repairs & Replacements	-	-	150,000
MVC - HVAC Repairs & Replacements	-	-	150,000
TOTAL EXPENDITURES	$ 42,474,581	$ 4,167,058	$ 35,261,986
ENDING FUND BALANCE	$ 14,639,440	$ 52,548,190	$ 27,639,351
TOTAL EXPENDITURES AND ENDING FUND BALANCE	**$ 57,114,021**	**$ 56,715,248**	**$ 62,901,337**

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Bond Fund By Project

		2025-2026 Adopted Budget	2025-2026 Actual Expenditures	2026-2027 Adopted Budget
BEGINNING FUND BALANCE		**$ 22,611,205**	**$ 22,611,205**	**$ 19,091,273**
REVENUES				
Interest		900,000	783,144	700,000
TOTAL REVENUES		**$ 900,000**	**$ 783,144**	**$ 700,000**
TOTAL REVENUES AND BEGINNING FUND BALANCE		**$ 23,511,205**	**$ 23,394,349**	**$ 19,791,273**
EXPENDITURES				
MVC - Underground Utility Relocation	(Series B)	$ -	$ 6,526	$ -
District - Signage and Wayfinding	(Series C)	5,000,000	-	-
MVC - Stadium	(Series C)	300,000	258,688	-
MVC - STEM Building	(Series C)	2,100,000	2,009,049	200,000
SJC - STEM Building	(Series C)	100,000	39,521	-
MVC Photovoltaic	(Series C)	7,232,182	-	-
MVC Path of Travel	(Series C)	1,500,000	-	1,156,709
TVC Photovoltaic	(Series C)	7,279,023	-	-
District - Network and Control Switches Upgrades	(Series C)	-	565,305	550,000
District - Wireless Deployment	(Series C)	-	-	200,000
Arbitrage	(Series C)	-	1,114,054	-
MVC Stadium Secondary Effects	(Series C)	-	234,108	265,889.00
MVC Stadium Repair & Rebuild	(Series C)	-	73,325	17,418,675.00
Cost of Issuance	(Series C)	-	2,500	
TOTAL EXPENDITURES		**$ 23,511,205**	**$ 4,303,076**	**$ 19,791,273**
ENDING FUND BALANCE		**$ -**	**$ 19,091,273**	**-**
TOTAL EXPENDITURES AND ENDING FUND BALANCE		**$ 23,511,205**	**$ 23,394,349**	**$ 19,791,273**

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
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.

Fiscal Year	CCC COLA	Statutory
2013-14	1.57	1.57
2014-15	0.85	0.85
2015-16	1.02	1.02
2016-17	0.00	0.00
2017-18	1.56	1.56
2018-19	2.71	2.71
2019-20	3.26	3.26
2020-21	0.00	2.31
2021-22	5.07	1.70
2022-23	6.56	6.56
2023-24	8.22	8.22
2024-25	1.07	1.07
2025-26	2.30	2.30
2026-27	4.31	2.87

* CCC COLA is not guaranteed until State enacts final budget

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
COMPLIANCE WITH THE FIFTY PERCENT LAW

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

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

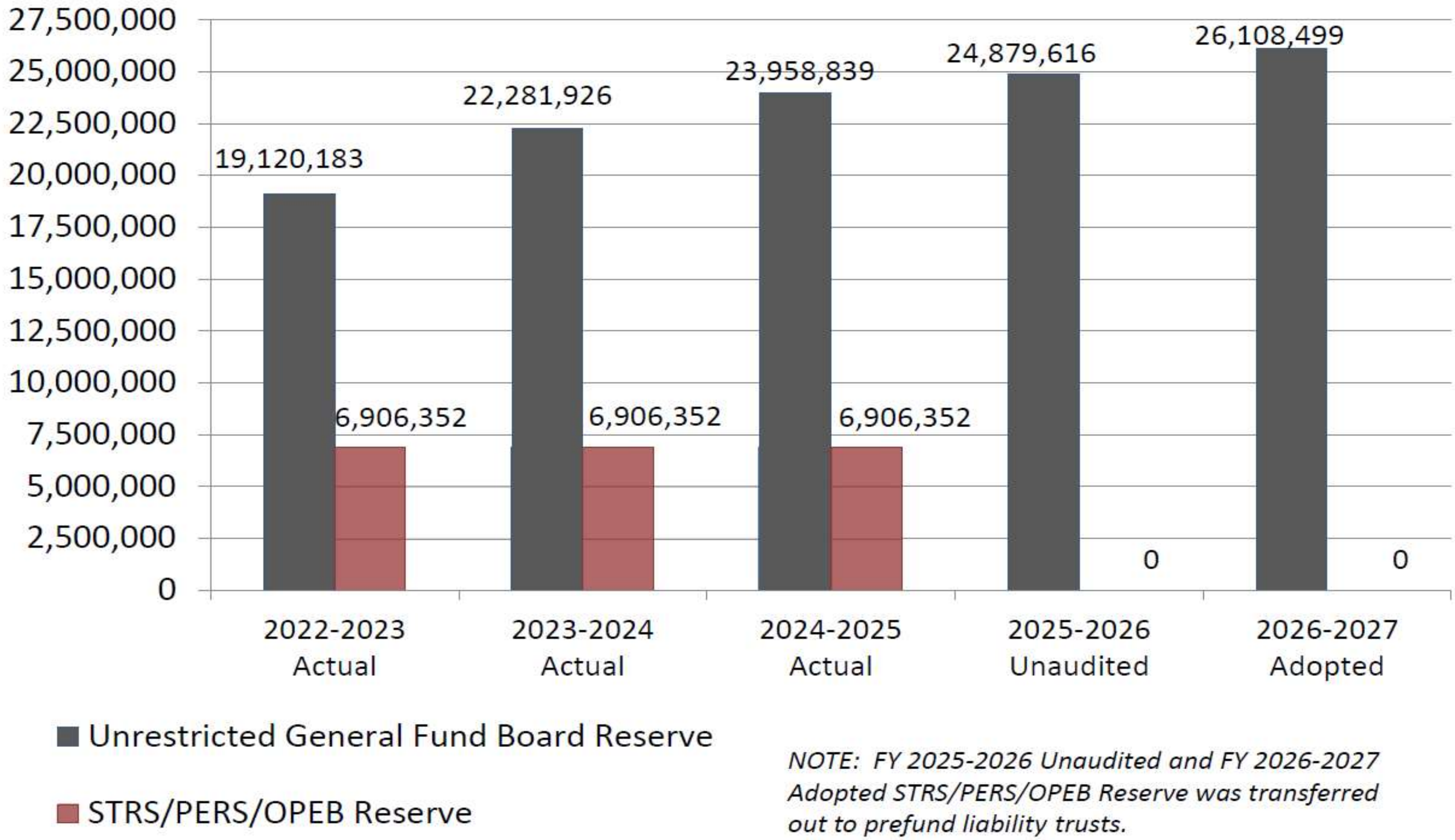
The "Salaries for Classroom Instructors" includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district's 50% computation for the fiscal years 2013-2014 through 2026-2027 (expressed as a percentage).

Fiscal Year	50% Computation	
2013-14	50.20	
2014-15	50.44	
2015-16	52.56	
2016-17	51.50	
2017-18	50.35	
2018-19	50.29	
2019-20	51.87	
2020-21	50.01	
2021-22	50.70	
2022-23	50.78	
2023-24	50.19	
2024-25	51.91	
2025-26	53.51	
2026-27	50.00	projected

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

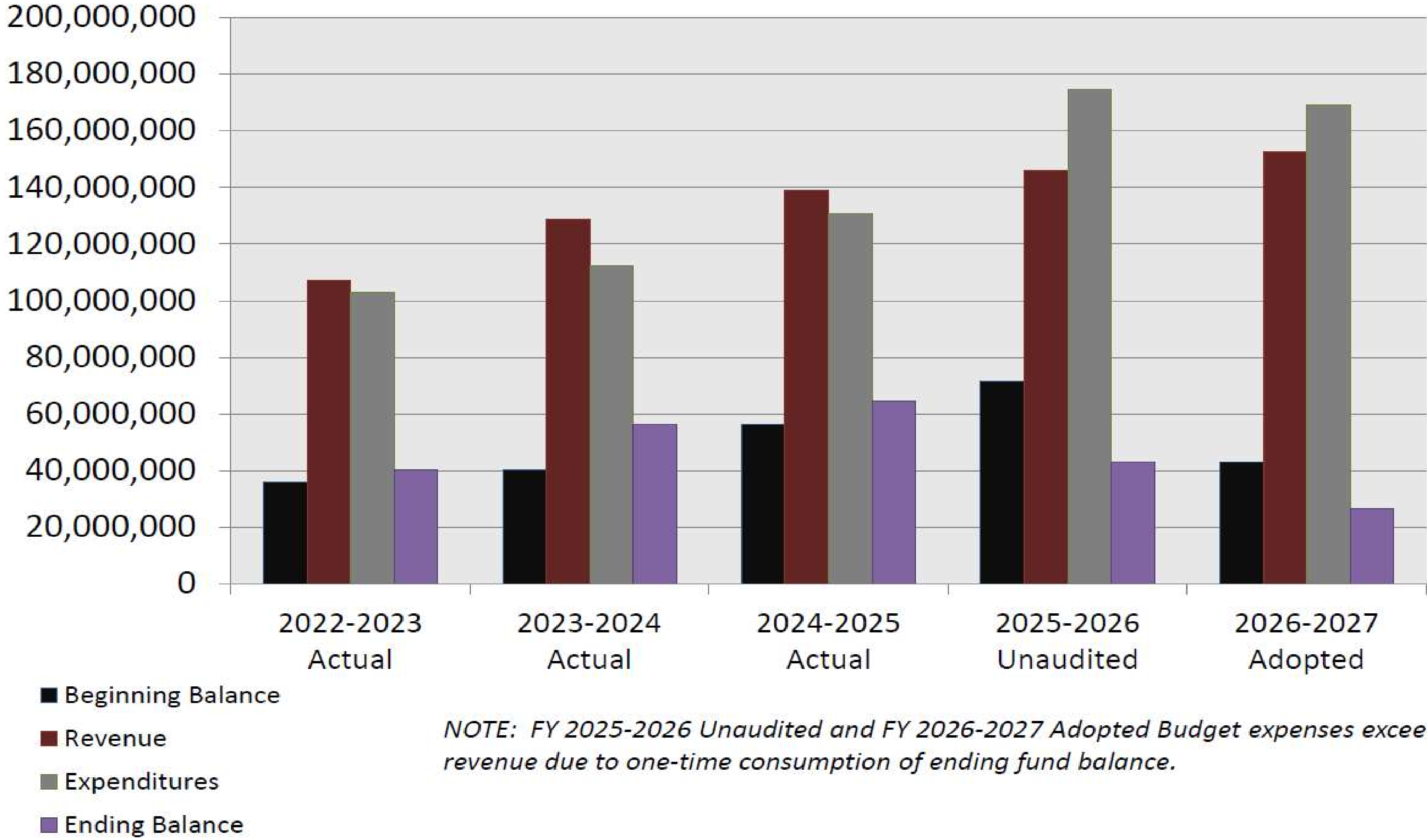
HISTORICAL DATA
DISTRICT RESERVES



NOTE: FY 2025-2026 Unaudited and FY 2026-2027 Adopted STRS/PERS/OPEB Reserve was transferred out to prefund liability trusts.

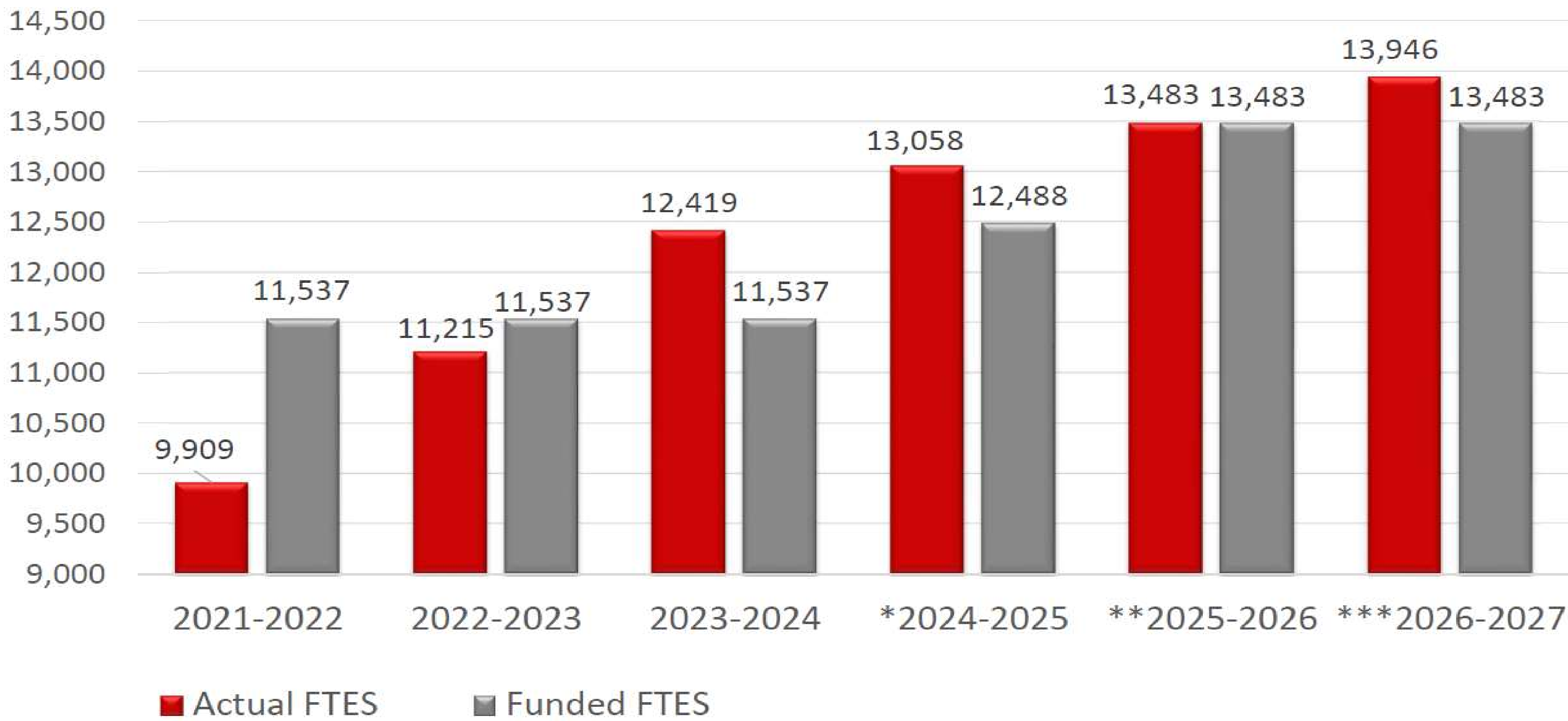
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

HISTORICAL DATA
Revenue vs. Expenditures



NOTE: FY 2025-2026 Unaudited and FY 2026-2027 Adopted Budget expenses exceed revenue due to one-time consumption of ending fund balance.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027
HISTORICAL DATA
CREDIT FTES COMPARISONS



**Based on the Chancellor's Office 2024-25 R1 report released on 2/5/26*
***Based on the Chancellor's Office 2025-26 R1 report released on 7/15/26*
****FY 2026-2027; actuals based on projected FTES, funded based on budgeted FTES*

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Unrestricted General Fund Budget Allocation Model

	Ongoing	One-Time	Combined
Unrestricted Revenues & Beginning Fund Balance			
Unaudited Beginning Balance	**$ -**	**$ 42,916,880**	**$ 42,916,880**
FY 2026-2027 Projected Revenue			
Apportionment Entitlement	142,328,559	-	142,328,559
Less 3% Apportionment Deficit Factor	(4,269,857)	-	(4,269,857)
Other Revenue	15,520,703	-	15,520,703
	153,579,405	**-**	**153,579,405**
Less BOT Required Intrafund Transfer			
17% of Projected Revenue	(26,108,499)	-	(26,108,499)
BOT Required Reserve Unaudited Beginning Balance	25,068,012	-	25,068,012
	(1,040,487)	**-**	**(1,040,487)**
Other Intrafund Transfers			
Instructional Block Grant	-	625,425	625,425
	-	**625,425**	**625,425**
Total Unrestricted Revenues & Beginning Fund Balance	**$ 152,538,918**	**$ 43,542,305**	**$ 196,081,223**
Unrestricted Expenditures & Ending Fund Balance			
Expenditure Budget			
PY Base Expenditure Budget (FY 2025-2026)	$ 132,864,200	$ 14,729,715	$ 147,593,915
FY 2026-2027 Budget Adjustments	18,884,721	(2,580,043)	16,304,678
	151,748,921	**12,149,672**	**163,898,593**
Interfund Transfers			
Childcare	56,261	-	56,261
Self Insurance	-	-	-
Capital Outlay	-	5,000,000	5,000,000
	56,261	**5,000,000**	**5,056,261**
Other Outgo			
Student Financial Services	85,000	-	85,000
	85,000	**-**	**85,000**
Contingencies & Reserves			
One-time Economic Reserve	-	-	-
Unrestricted Reserve	-	27,041,369	27,041,369
	-	**27,041,369**	**27,041,369**
Total Unrestricted Expenditures & Ending Fund Balance	**$ 151,890,182**	**$ 44,191,041**	**$ 196,081,223**
Unallocated Revenue			
Unrestricted Revenues & Beginning Fund Balance			$ 196,081,223
Less Unrestricted Expenditures & Ending Fund Balance			(196,081,223)
Total Unallocated Revenue			**$ (0)**

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Unrestricted General Fund Budget Allocation Model

	Ongoing	One-Time	Combined
Expenditure Budget by Division			
President			
PY Base Expenditure Budget (FY 2025-2026)	$ 4,285,384	$ 176,511	$ 4,461,895
FY 2026-2027 Budget Adjustments	194,449	796,688	991,137
FY 2026-2027 Expenditure Budget	**4,479,833**	**973,199**	**5,453,032**
Instruction			
PY Base Expenditure Budget (FY 2025-2026)	68,248,999	5,615,473	73,864,472
FY 2026-2027 Budget Adjustments	7,753,299	546,515	8,299,814
FY 2026-2027 Expenditure Budget	**76,002,298**	**6,161,988**	**82,164,286**
Student Services			
PY Base Expenditure Budget (FY 2025-2026)	13,315,025	817,071	14,132,096
FY 2026-2027 Budget Adjustments	2,866,975	319,351	3,186,326
FY 2026-2027 Expenditure Budget	**16,182,000**	**1,136,422**	**17,318,422**
Business Services			
PY Base Expenditure Budget (FY 2025-2026)	28,271,642	7,147,774	35,419,416
FY 2026-2027 Budget Adjustments	4,793,009	(4,723,234)	69,775
FY 2026-2027 Expenditure Budget	**33,064,651**	**2,424,540**	**35,489,191**
Human Resources			
PY Base Expenditure Budget (FY 2025-2026)	7,756,881	346,687	8,103,568
FY 2026-2027 Budget Adjustments	1,154,165	167,182	1,321,347
FY 2026-2027 Expenditure Budget	**8,911,046**	**513,869**	**9,424,915**
Institutional Effectiveness			
PY Base Expenditure Budget (FY 2025-2026)	10,986,269	626,199	11,612,468
FY 2026-2027 Budget Adjustments	2,122,824	313,455	2,436,279
FY 2026-2027 Expenditure Budget	**13,109,093**	**939,654**	**14,048,747**
Total FY 2026-2027 Expenditure Budget	**$ 151,748,921**	**$ 12,149,672**	**$ 163,898,593**

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027

Unrestricted General Fund Budget Allocation Model

Expenditure Budget By Location	Ongoing	One-Time	Combined
Districtwide			
PY Base Expenditure Budget (FY 2025-2026)	$ 59,129,816	$ 14,426,122	$ 73,555,938
FY 2026-2027 Budget Adjustments	20,302,173	(2,444,101)	17,858,072
FY 2026-2027 Expenditure Budget	**79,431,989**	**11,982,021**	**91,414,010**
Menifee Valley Campus			
PY Base Expenditure Budget (FY 2025-2026)	36,616,606	278,684	36,895,290
FY 2026-2027 Budget Adjustments	(2,773,332)	(222,986)	(2,996,318)
FY 2026-2027 Expenditure Budget	**33,843,274**	**55,698**	**33,898,972**
San Gorgonio Pass Campus			
PY Base Expenditure Budget (FY 2025-2026)	35,575	-	35,575
FY 2026-2027 Budget Adjustments	-	-	-
FY 2026-2027 Expenditure Budget	**35,575**	**-**	**35,575**
San Jacinto Campus			
PY Base Expenditure Budget (FY 2025-2026)	27,430,243	24,909	27,455,152
FY 2026-2027 Budget Adjustments	(998,397)	87,044	(911,353)
FY 2026-2027 Expenditure Budget	**26,431,846**	**111,953**	**26,543,799**
Temecula Valley Campus			
PY Base Expenditure Budget (FY 2025-2026)	9,651,960	-	9,651,960
FY 2026-2027 Budget Adjustments	2,354,277	-	2,354,277
FY 2026-2027 Expenditure Budget	**12,006,237**	**-**	**12,006,237**
Total FY 2026-2027 Expenditure Budget	**$ 151,748,921**	**$ 12,149,672**	**$ 163,898,593**

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2026-2027