

Mt. San Jacinto College 2022-2023 Tentative Budget

Board of Trustees

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- Joshua Rivera, Clerk - Trustee Area 2
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Mission Statement

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

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

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

Approved by the Board of Trustees on January 19, 2017



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

TABLE OF CONTENTS

<u>FUND</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	Mission Statement	
	President's Message	1
	List of Funds Budgeted	3
11	General Fund Unrestricted	4
11	Board of Trustees Special Reserve Fund	10
12	General Fund Restricted	13
12	Parking Fund	19
12	Health Center Fund	22
12	Instructional Equipment Block Grant Fund	25
32	Cafeteria Fund	28
33	Child Development Fund	32
41	Capital Outlay Projects Fund	36
43	Bond Projects Fund	40
51	Bookstore Fund	43
61	Self-Insurance Fund	47
71	Student Government Association Fund	51
72	Student Representation Fee Fund	56
74	Student Financial Aid Fund	59
79	Foundation Fund	63
	Supplemental Data	
	Cost-of-Living Adjustment	68
	Compliance with the Fifty-Percent Law	69
	Historical Data - District Reserves	70
	Historical Data - Revenue vs. Expenditures	71
	Historical Data - FTES Comparison	72
	Capital Outlay Projects Fund By Project	73
	Bond Projects Fund By Project	74
	Budget Allocation Model	75
	Budget Fund Summary	76

To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: Tentative Budget 2022-2023
Date: June 9, 2022



On May 13, 2022, Governor Newsom released his May Revision for the FY 2022-23 budget. Governor Newsom’s budget plan includes inflation relief, public safety measures, homelessness, public education transformation, and climate change initiatives. The strong revenue collections have increased the proposition 98 minimum guarantee three-year window to \$19.6 billion above the January estimates and the Proposition 98 Rainy Day Fund deposit will be \$9.7 billion.

The following supports California Community Colleges:

- COLA – 6.56% an increase of \$83.5 million ongoing.
- \$375 million Student Centered Funding Formula (SCFF) increase (\$250 million increase to the funding rates and \$125 million to increase the basic allocation).
- Hold Harmless provision remains until 2024-25.
- One-Time Discretionary Block Grant in the amount of \$750 million.
- Ongoing increase of \$20 million for Foster Youth services.
- Ongoing increase of \$25 million for the Student Equity and Achievement Program.
- One-time deferred maintenance increase of \$1.1 billion

As Mt. San Jacinto College navigates coming back to campus in Fall, we will remain conservative. The Tentative Operating General Fund Budget reflects the Governor’s COLA increase, provides Step and Column, and includes increases to STRS, PERS.

The Cafe, Parking, and Bookstore funds revenue is based on our lost revenue projections. Categorical budgets are budgeted at 95% of FY2122 awards.

The construction costs for both STEM buildings, Menifee Stadium, buildings 200 and 1150, secondary effects, and wayfinding are included in the Tentative budget.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 132,213,132
11	Board of Trustees Special Reserve Fund	\$ 23,988,959
12	General Fund Restricted	\$ 60,281,284
12	Parking Fund	\$ 1,142,359
12	Health Center Fund	\$ 1,380,215
12	Instructional Equipment Block Grant Fund	\$ 940,623
32	Cafeteria Fund (Auxiliary account)	\$ 2,382,385
33	Child Development Fund	\$ 1,489,422
41	Capital Outlay Projects Fund	\$ 57,391,549
43	Bond Project Fund	\$ 46,189,763
51	Bookstore Fund (Auxiliary account)	\$ 2,487,211
61	Self-Insurance Fund	\$ 1,529,702
71	Student Government Association Fund (Auxiliary account)	\$ 613,312
72	Student Representation Fee Fund (Auxiliary account)	\$ 174,750
74	Student Financial Aid Fund	\$ 29,330,429
79	Foundation Fund (Auxiliary account)	\$ 7,021,320
	TOTAL ALL FUNDS	<u>\$ 368,556,415</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
GENERAL FUND UNRESTRICTED

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

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

General Fund

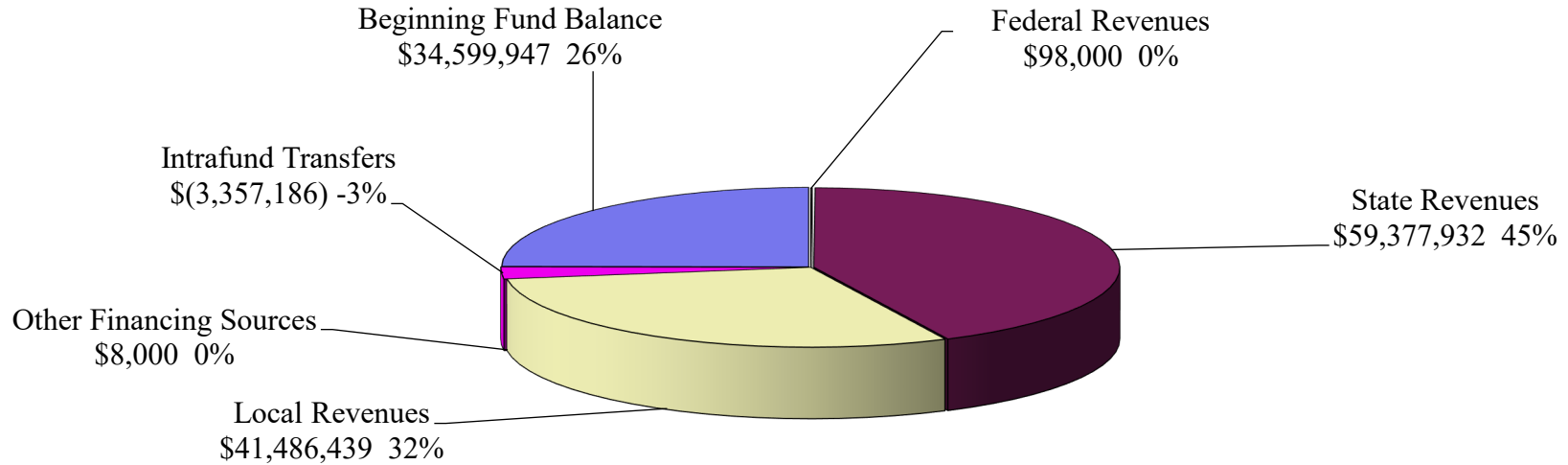
Board of Trustees General Reserve Fund

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

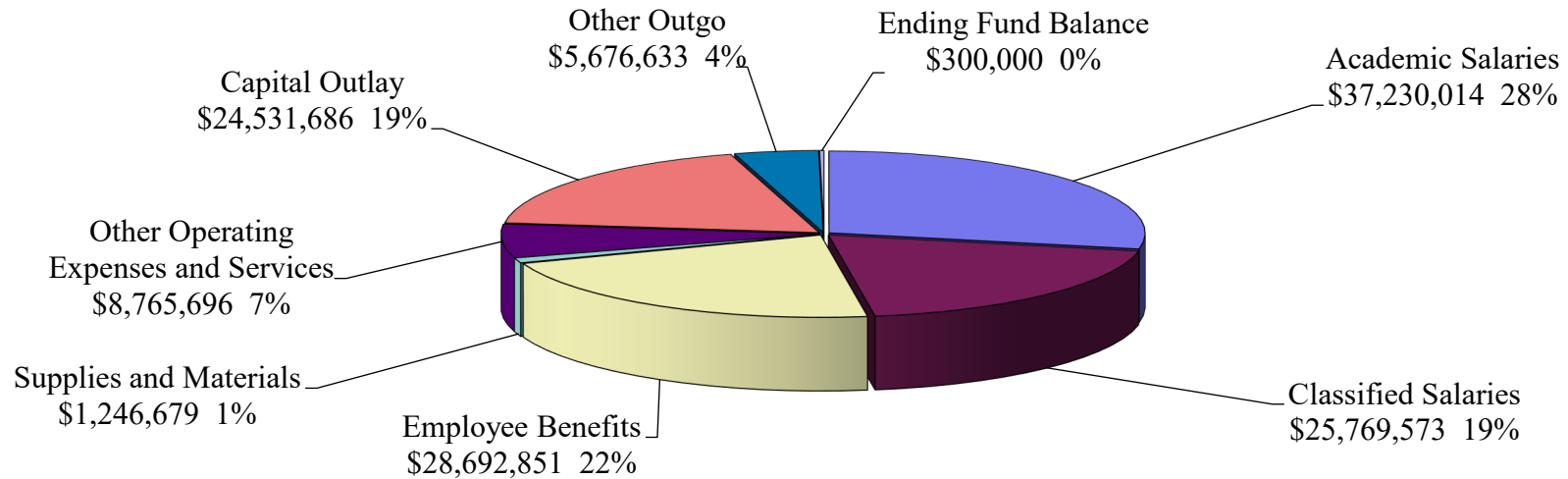
The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted reserves to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds or return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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

General Fund Unrestricted Revenues and Beginning Fund Balance: \$132,213,132



General Fund Unrestricted Expenditures and Ending Fund Balance: \$132,213,132



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
General Fund Unrestricted

		2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	%
Revenues by Source		Actual	Adopted	Revised	Projected	Tentative	Change
		Revenues	Budget	Budget	Revenues	Budget	Tent/Proj
8100	Federal Revenues						
8150	Student Financial Aid	\$ 79,200	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	-
8160	Veterans Education	13,568	14,000	14,000	14,000	14,000	-
	Total Federal Revenues	<u>92,768</u>	<u>98,000</u>	<u>98,000</u>	<u>98,000</u>	<u>98,000</u>	-
8600	State Revenues						
8611	State General Apportionment*	26,085,626	33,373,904	33,373,904	33,373,904	35,967,525	7.77
8615	Student Enrollment Fee Administration	214,985	209,127	209,127	192,397	200,000	3.95
8630	Proposition 30*	19,541,295	15,843,913	15,843,913	15,843,913	15,843,913	-
8671	Homeowners' Property Tax Relief*	317,911	317,911	317,911	317,911	317,911	-
8681	State Lottery	2,060,163	1,887,312	1,887,312	1,887,312	1,887,312	-
8685	State Mandated Costs	350,852	371,513	371,513	371,556	371,556	-
8690	Part Time Faculty Compensation/Other	267,946	274,276	274,276	274,276	274,276	-
8690	Full Time Faculty Hire	-	1,139,698	1,186,741	1,533,345	1,666,679	8.70
8690	State Teachers' Retirement System On Behalf	3,198,826	3,552,000	3,552,000	2,848,760	2,848,760	-
	Total State Revenues	<u>52,037,604</u>	<u>56,969,654</u>	<u>57,016,697</u>	<u>56,643,374</u>	<u>59,377,932</u>	4.83
8800	Local Revenues						
8809	Redevelopment Asset Liquidation	13,617	14,000	14,000	14,000	14,000	-
8811	Tax Allocation, Secured Roll*	33,559,573	32,844,656	32,844,656	32,844,656	32,844,656	-
8812	Tax Allocation, Supplemental Roll*	864,735	800,000	800,000	800,000	800,000	-
8813	Tax Allocation, Unsecured Roll*	1,496,988	1,490,000	1,490,000	1,490,000	1,490,000	-
8816	Prior Years' Taxes*	833,439	800,000	800,000	800,000	800,000	-
8817	Education Revenue Augmentation Fund*	(3,089,104)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	-
8818	Redevelopment Agency Funds*	394,874	400,000	400,000	400,000	400,000	-
8819	Redevelopment Residual*	1,987,686	1,980,000	1,980,000	1,980,000	1,980,000	-
8831	Contract Instructional Services	50,888	72,000	72,000	1,058	72,000	>200
8848	Box Office Receipts	16	200	200	-	200	100.00
8850	Rents and Leases	130,964	201,307	201,307	38,843	109,400	181.65
8860	Interest and Investment	211,808	220,000	220,000	175,928	220,000	25.05
8872	Community Service Class Fees	340,895	507,671	507,671	399,413	507,671	27.10
8874	Enrollment Fees*	3,645,373	3,641,512	3,641,512	3,641,512	3,641,512	-
8877	Instructional Materials Fees	-	10,000	10,000	2,650	5,000	88.68
8879	Student Records Fees	43,796	41,000	41,000	37,095	42,000	13.22
8880	Nonresident Tuition	614,627	1,228,387	1,228,387	1,473,147	1,400,000	(4.97)
8885	Other Student Fees and Charges	35,146	152,010	152,010	106,037	110,000	3.74
8890	Other Local	37,033	1,714,207	1,714,207	58,477	50,000	(14.50)
	Total Local Revenues	<u>41,172,354</u>	<u>43,116,950</u>	<u>43,116,950</u>	<u>41,262,816</u>	<u>41,486,439</u>	0.54

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
General Fund Unrestricted

Revenues by Source	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
8900 Other Financing Sources						
8912 Sale of Equipment and Supplies	\$ -	\$ 8,000	\$ 8,000	\$ 3,361	\$ 8,000	138.02
8999 Intrafund Transfers - In (Out)	(214,598)	(1,365,192)	(1,365,192)	(4,959,785)	(3,357,186)	(32.31)
Total Other Financing Sources	<u>(214,598)</u>	<u>(1,357,192)</u>	<u>(1,357,192)</u>	<u>(4,956,424)</u>	<u>(3,349,186)</u>	(32.43)
Total Revenues	<u>93,088,128</u>	<u>98,827,412</u>	<u>98,874,455</u>	<u>93,047,766</u>	<u>97,613,185</u>	4.91
Beginning Fund Balance	<u>24,112,719</u>	<u>37,985,341</u>	<u>37,985,341</u>	<u>37,985,341</u>	<u>34,599,947</u>	(8.91)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 117,200,847</u>	<u>\$ 136,812,753</u>	<u>\$ 136,859,796</u>	<u>\$ 131,033,107</u>	<u>\$ 132,213,132</u>	0.90

Note: Revenue limit for FY 2022-2023 Tentative Budget = \$91,026,687.
*Accounts used for the revenue limit calculation.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
General Fund Unrestricted

Expenditures by Object		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
1000	Academic Salaries						
	1100 Instructional Salaries, Regular/Contract	\$ 13,641,579	\$ 18,959,747	\$ 18,998,865	\$ 14,395,604	\$ 19,292,493	34.02
	1200 Non Instructional Salaries, Regular/Contract	6,944,121	6,087,107	6,087,107	5,853,207	5,967,514	1.95
	1300 Instructional Salaries, Other	9,593,808	10,166,399	10,166,399	9,343,469	11,193,287	19.80
	1400 Non Instructional Salaries, Other	821,084	691,910	693,710	1,226,252	776,720	(36.66)
	Total Academic Salaries	<u>31,000,592</u>	<u>35,905,163</u>	<u>35,946,081</u>	<u>30,818,532</u>	<u>37,230,014</u>	20.80
2000	Classified Salaries						
	2100 Non Instructional Salaries, Regular	15,867,591	21,513,648	21,513,648	16,256,930	21,065,963	29.58
	2200 Instructional Aides, Regular	1,659,541	2,306,517	2,306,517	1,818,260	2,236,340	22.99
	2300 Non Instructional Salaries, Other	1,510,851	1,132,750	1,133,350	1,486,370	1,671,220	12.44
	2400 Instructional Aides, Other	346,118	796,050	796,050	356,632	796,050	123.21
	Total Classified Salaries	<u>19,384,101</u>	<u>25,748,965</u>	<u>25,749,565</u>	<u>19,918,192</u>	<u>25,769,573</u>	29.38
3000	Employee Benefits						
	3100 State Teachers' Retirement System Fund	6,743,082	5,851,295	5,858,201	4,284,655	6,934,788	61.85
	3200 Public Employees' Retirement System Fund	3,819,763	5,779,273	5,779,411	4,484,974	6,411,878	42.96
	3300 Old Age, Survivors, Disability	1,974,579	2,467,404	2,468,044	2,014,406	2,488,993	23.56
	3400 Health and Welfare	6,312,620	8,049,663	8,049,663	6,413,594	8,284,875	29.18
	3500 State Unemployment Insurance	37,477	304,787	304,985	248,588	311,833	25.44
	3600 Workers' Compensation Insurance	720,528	853,895	854,473	703,019	873,367	24.23
	3900 Other	990,413	3,388,651	3,388,651	3,388,651	3,387,117	(0.05)
	Total Employee Benefits	<u>20,598,462</u>	<u>26,694,968</u>	<u>26,703,428</u>	<u>21,537,887</u>	<u>28,692,851</u>	33.22
4000	Supplies and Materials						
	4100 Textbooks	458	8,106	7,982	962	5,306	>200
	4200 Books	6,541	24,867	24,785	14,554	23,899	64.21
	4300 Instructional	12,341	644,230	277,515	1,024,977	150,279	(85.34)
	4500 Non Instructional	375,737	1,663,710	1,703,357	988,107	1,016,252	2.85
	4600 Transportation	17,121	47,143	47,579	52,755	47,143	(10.64)
	4700 Food Services	-	3,800	3,800	4,043	3,800	(6.01)
	Total Supplies and Materials	<u>412,198</u>	<u>2,391,856</u>	<u>2,065,018</u>	<u>2,085,398</u>	<u>1,246,679</u>	(40.22)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
General Fund Unrestricted

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
5000 Other Operating Expenses and Services						
5003 Printing	\$ 12,272	\$ 21,203	\$ 21,203	\$ 11,087	\$ 16,053	44.79
5045 Postage	68,554	227,917	237,261	121,863	227,892	87.01
5100 Consultants	1,295,219	1,945,337	1,989,218	2,388,323	1,779,986	(25.47)
5200 Conferences	103,559	739,255	746,358	266,937	615,974	130.76
5300 Memberships and Dues	174,011	193,885	189,802	153,386	193,885	26.40
5400 Insurance	698,047	979,731	979,731	775,345	979,731	26.36
5500 Utilities	1,617,174	2,708,538	2,707,752	2,865,634	1,951,886	(31.89)
5600 Rents, Leases, and Maintenance	1,225,480	2,525,491	2,567,238	1,825,151	1,747,147	(4.27)
5700 Legal, Elections, and Audit	950,413	1,400,616	1,347,531	700,928	957,383	36.59
5800 Other	(664,551)	4,695,767	4,700,437	(808,494)	295,759	(136.58)
Total Other Operating Expenses and Services	<u>5,480,178</u>	<u>15,437,740</u>	<u>15,486,531</u>	<u>8,300,160</u>	<u>8,765,696</u>	5.61
6000 Capital Outlay						
6100 Sites and Site Improvements	20,825	13,800	192,198	246,689	12,592	(94.90)
6200 Buildings	28,682	15,210,027	14,757,645	258,586	21,522,265	>200
6300 Library Books and Materials	-	254,707	254,707	264,646	294,707	11.36
6400 Equipment	365,622	4,178,894	4,727,990	2,367,958	2,702,122	14.11
Total Capital Outlay	<u>415,129</u>	<u>19,657,428</u>	<u>19,932,540</u>	<u>3,137,879</u>	<u>24,531,686</u>	>200
Total Expenditures (1000 – 6000)	<u>77,290,660</u>	<u>125,836,120</u>	<u>125,883,163</u>	<u>85,798,048</u>	<u>126,236,499</u>	47.13
7000 Other Outgo						
7300 Interfund Transfers-Out	1,956,261	10,591,633	10,591,633	10,591,633	5,591,633	(47.21)
7500 Student Financial Aid	(31,415)	85,000	85,000	43,479	85,000	95.50
7900 Contingencies	37,985,341	300,000	300,000	34,599,947	300,000	(99.13)
Total Other Outgo and Contingencies	<u>39,910,187</u>	<u>10,976,633</u>	<u>10,976,633</u>	<u>45,235,059</u>	<u>5,976,633</u>	(86.79)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 117,200,847</u>	<u>\$ 136,812,753</u>	<u>\$ 136,859,796</u>	<u>\$ 131,033,107</u>	<u>\$ 132,213,132</u>	0.90

Note:
Deficit spending in FY 2022-2023 Tentative Budget is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
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 districts adopt policies to maintain sufficient unrestricted reserves with a suggested minimum of two months, approximately 16.6%, of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association. The current District Board of Trustees adopted Administrative Procedure 6305 requires a minimum reserve balance of 6%.

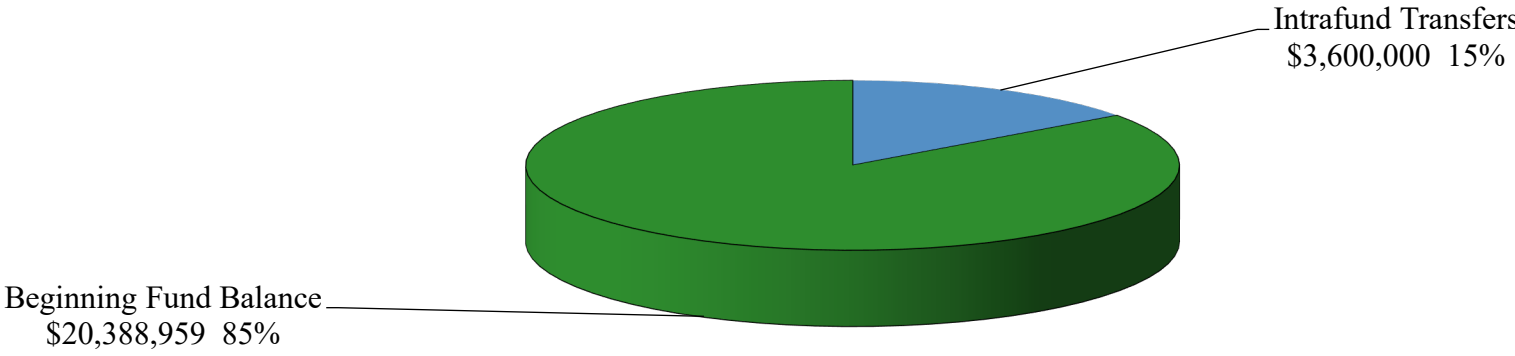
The Superintendent/President recommends an annual budget to the Board that must provide for the minimum 6% reserve. The reserve must be monitored throughout the fiscal year in conjunction with the submission of the quarterly financial status report (CCFS311Q) to the Board and to the Chancellor's Office. FY 2016-2017 thru 2019-2020 the board reserve has remained at 7%. FY 2021-2022 the reserve increased to 13.8%. FY 2022-2023 the reserve increased to 17%.

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

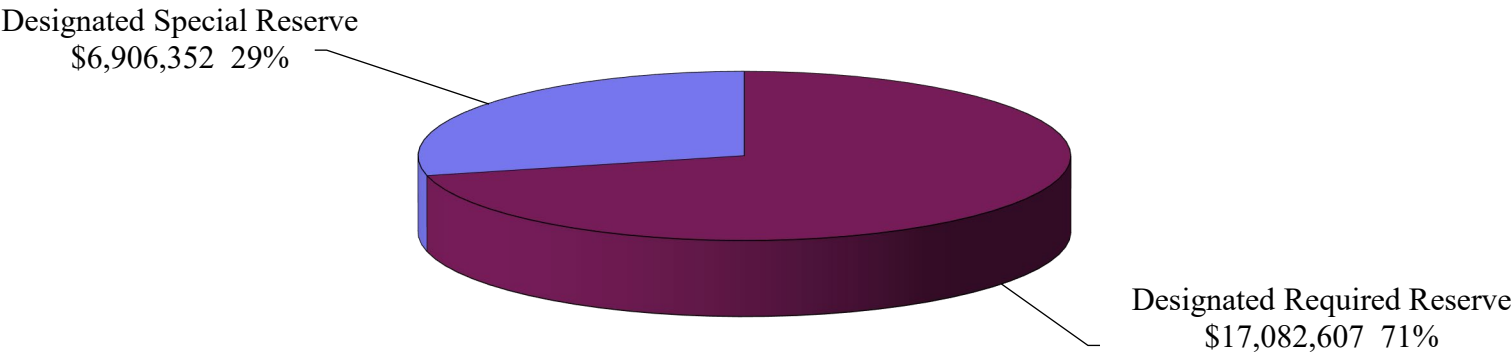
- * STRS \$2,803,557
- * PERS \$1,780,911
- * OPEB \$2,321,884

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance: \$23,988,959



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance: \$23,988,959



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
Board of Trustees Special Reserve Fund

		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
<u>Revenues by Source</u>							
8999	Intrafund Transfers - In (Out)	\$ 595,043	\$ 1,668,933	\$ 1,668,933	\$ 5,263,526	\$ 3,600,000	(31.60)
	Beginning Fund Balance	14,530,390	15,125,433	15,125,433	15,125,433	20,388,959	34.80
	Total Other Financing Sources and Beginning Fund Balance	<u>\$ 15,125,433</u>	<u>\$ 16,794,366</u>	<u>\$ 16,794,366</u>	<u>\$ 20,388,959</u>	<u>\$ 23,988,959</u>	17.66

		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
<u>Expenditures by Object</u>							
7910	Designated Required Reserve	\$ 8,219,081	\$ 9,888,014	\$ 9,888,014	\$ 13,482,607	\$ 17,082,607	26.70
7920	Designated Special Board Reserve	6,906,352	6,906,352	6,906,352	6,906,352	6,906,352	-
	Total Reserve	<u>15,125,433</u>	<u>16,794,366</u>	<u>16,794,366</u>	<u>20,388,959</u>	<u>23,988,959</u>	17.66
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 15,125,433</u>	<u>\$ 16,794,366</u>	<u>\$ 16,794,366</u>	<u>\$ 20,388,959</u>	<u>\$ 23,988,959</u>	17.66

Note: Increase of reserves to reach 17% of the General Fund operational revenues.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
GENERAL FUND RESTRICTED

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

Federal programs include Title V Hispanic Serving Institutions Strengthening Institutional Success, Title V Math UP (Undergraduate Preparation), Title IV Upward Bound and Talent Search (TRIO), Federal Work Study, Title II Workforce Innovation and Opportunity Act (WIOA), Temporary Assistance to Needy Families (TANF), Carl D. Perkins IV Career and Technical Education, Higher Education Emergency Relief Funds (HEERF), and the Child Development Training Consortium (CDTC).

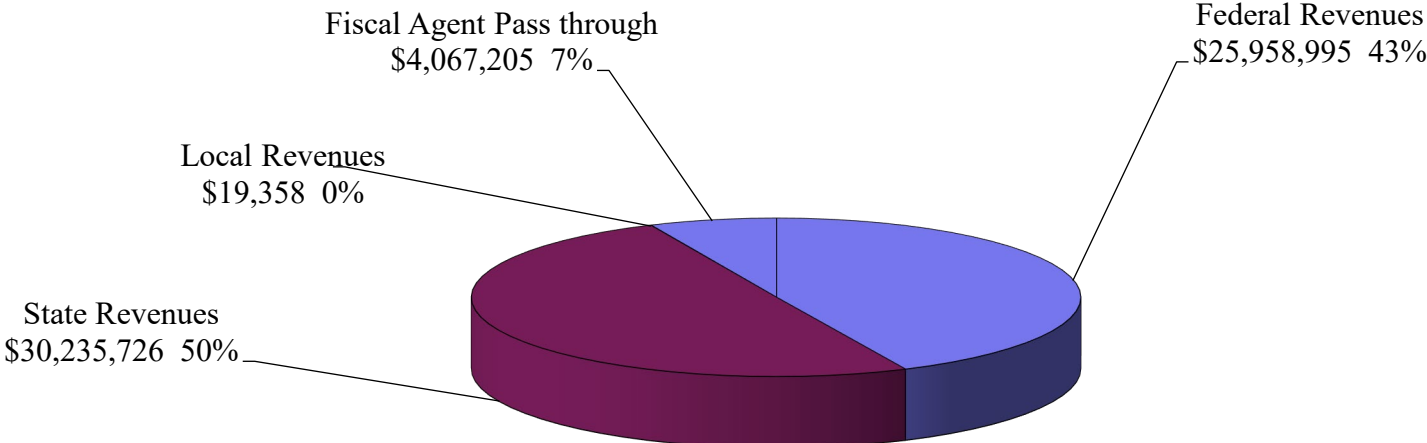
State programs include Board Financial Assistance Program (BFAP), Veterans Resource Center (VRC), Student Success and Completion Grant (SSCG), Financial Aid Technology, California College Promise, COVID-19 Block Grant, Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Undocumented Resource Liaison, Immediate Action Budget, Accommodation Services Center (ASC), CalWORKs, Student Equity and Achievement (SEA), Guided Pathways Initiative, Equal Employment Opportunity (Staff Diversity), Classified Professional Development, Enrollment Growth and Retention, California Adult Education Program (CAEP), regional and local Strong Workforce Programs (SWP), Prekindergarten and Family Literacy (CPKS), Mental Health Support Program, Umoja Program, Puente Program, Burton Book, Basic Needs Centers, LGBTQ+, Library Services Platform, Culturally Competent Faculty Professional Development, Santa Clarita Community College District (SCCCD) Innovation and Effectiveness Grant, Inland Empire/Desert Region (IEDR) Employment Engagement Manager, California Apprenticeship Initiative: New and Innovative, Invention and Inclusive Innovation (i3) Initiative, Urban Institute CTE CoLab and Restricted Proposition 20 Lottery.

Recently completed programs include California Energy Commission Advanced Transpiration Logistics Program, Coronavirus Aid, Relief, and Economic Security (CARES), COVID 19 Block Grant Coronavirus Relief Fund (CRF), Disaster Relief Emergency Student Financial Aid, Hunger Free Campus, Certified Nursing Assistant Expansion Program, Online Career Technical Education Pathways, and the Workforce Accelerator Funds 7.0.

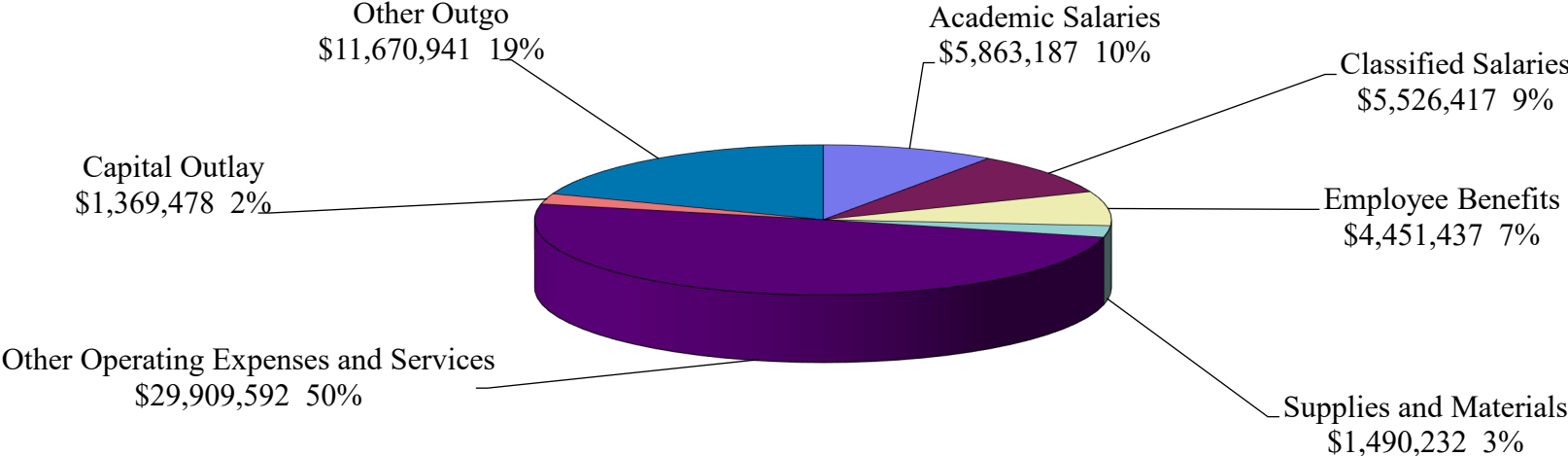
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

General Fund Restricted Revenues and Beginning Fund Balance: \$60,281,284



General Fund Restricted Expenditures and Ending Fund Balance: \$60,281,284



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

General Fund Restricted

		2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	%
<u>Revenues by Source</u>		Actual	Adopted	Revised	Projected	Tentative	Change
		Revenues	Budget	Budget	Revenues (1)	Budget (1)	Tent/Proj
8100	Federal Revenues						
8120	Title V	\$ 188,904	\$ 308,614	\$ 847,236	\$ 358,820	\$ 1,045,819	191.46
8120	Upward Bound	298,979	367,287	367,287	257,756	694,669	169.51
8120	Talent Search	293,604	358,829	358,829	303,541	332,663	9.59
8120	Federal Work Study	541,316	410,466	410,466	410,466	456,310	11.17
8130	Workforce Innovation and Opportunity Act 225/231	769,564	787,264	787,264	787,264	747,901	(5.00)
8140	Temporary Assistance for Needy Families (TANF)	105,258	112,930	112,930	112,930	107,284	(5.00)
8170	Perkins	395,870	546,490	546,490	546,490	643,645	17.78
8190	Child Development Training Consortium	23,000	21,850	16,100	16,100	15,295	(5.00)
8190	Coronavirus Aid, Relief, and Economic Security (CARES) Act	4,514,467	-	-	-	-	100.00
8190	FEMA	(2) (115,488)	-	-	-	-	100.00
8190	COVID 19 Block Grant Coronavirus Relief Fund (CRF)	588,068	-	-	-	-	100.00
8190	Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)	4,058,336	12,213,871	12,213,871	7,979,158	4,234,713	(46.93)
8190	American Rescue Plan (ARP) Act	-	19,538,441	19,538,441	1,857,745	17,680,696	>200.00
	Total Federal Revenues	<u>11,661,878</u>	<u>34,666,042</u>	<u>35,198,914</u>	<u>12,630,270</u>	<u>25,958,995</u>	105.53
8600	State Revenues						
8621	Accommodation Services Center (ASC)	840,626	1,660,926	1,669,885	857,744	1,985,282	131.45
8622	Extended Opportunity Programs and Services (EOPS)	620,161	780,302	780,302	647,233	848,803	31.14
8623	Prekindergarten and Family Literacy (CPKS)	4,995	5,000	5,000	5,000	4,750	(5.00)
8626	CalWORKs	560,031	829,184	829,184	639,222	867,621	35.73
8627	Riverside Community College District - SWP Regional Programs	743,554	1,397,771	1,577,027	839,181	1,267,261	51.01
8627	Improving Online CTE Pathways Program Planning & Development	210,777	-	-	-	-	100.00
8627	ATL Clean Transportation Grant	160,177	-	-	-	-	100.00
8627	Puente Program	-	15,500	15,500	15,500	3,000	(80.65)
8627	Santa Clarita Community College District - Innovation and Effectiveness	-	-	200,000	-	200,000	100.00
8627	Workforce Accelerator Grant (7.0)	5,376	-	-	-	-	100.00
8627	IEDR Employment Engagement Manager	-	-	200,600	-	200,600	100.00
8627	CTE CoLab Community of Practice	-	30,000	31,049	-	31,049	100.00
8629	Student Financial Aid Administration (BFAP)	527,483	781,720	781,720	614,184	766,921	24.87
8629	Veterans Resource Center	171,762	697,314	697,314	156,029	770,513	>200.00
8629	Student Success and Completion Grant (SSCG)	1,138,760	2,105,908	2,105,908	1,221,814	2,545,372	108.33
8629	Financial Aid Technology	184,390	85,913	85,913	85,913	51,019	(40.62)
8629	Mental Health Support	2,743	-	249,971	22,214	465,229	>200.00
8629	California College Promise Grant	420,190	2,031,471	2,031,471	618,791	2,194,762	>200.00
8629	COVID 19 Block Grant	-	721,861	721,861	721,861	-	(100.00)
8629	Disaster Relief Emergency SFA	127,196	-	-	-	-	100.00
8629	Cooperative Agencies Resource for Education (CARE)	186,617	241,558	241,558	202,876	255,697	26.04
8629	Undocumented Resource Liaison	-	170,208	170,208	116,321	161,374	38.73
8629	Immediate Action Budget Package	162,705	43,931	914,542	140,366	774,176	>200.00
8629	Basic Needs Centers	-	-	617,695	2,635	912,236	>200.00
8629	LGBTQ+	-	-	87,063	-	87,063	100.00
8629	Library Services Platform	-	-	12,821	813	24,188	>200.00
8629	Student Success and Achievement (SEA)	5,576,077	6,663,646	6,663,646	5,657,391	6,091,735	7.68

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

General Fund Restricted

Revenues by Source	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues (1)	2022-2023 Tentative Budget (1)	% Change Tent/Proj
8629 Hunger Free Campus	\$ 40,464	\$ -	\$ -	\$ -	\$ -	100.00
8629 Guided Pathways	333,994	300,820	300,820	195,073	211,494	8.42
8629 Staff Diversity	21,062	121,854	330,187	34,701	342,986	>200.00
8629 Classified Professional Development	675	58,385	58,385	-	58,385	100.00
8629 Culturally Competent Faculty Professional Development	-	-	50,435	-	50,435	100.00
8629 CNA Training Program	4,075	-	-	-	-	100.00
8629 Enrollment Growth and Retention	93,676	93,676	93,676	93,676	88,992	(5.00)
8629 AB104 California Adult Education Program (CAEP) Formerly AEBG	867,759	2,327,972	2,402,302	875,241	2,652,099	>200.00
8629 Strong Workforce Program Local Funding (SWP)	1,603,241	5,198,837	5,825,154	3,531,656	4,025,377	13.98
8629 Apprenticeship Allowance	-	10,234	10,070	-	15,053	100.00
8629 CA Apprenticeship Initiative: New and Innovative	-	-	500,000	-	500,000	100.00
8629 Invention and Inclusive Innovation (i3) Initiative	-	-	125,000	-	125,000	100.00
8681 State Lottery Revenue	759,549	873,814	873,814	481,381	1,145,042	137.87
8690 State Teachers' Retirement System On Behalf	488,988	512,212	512,212	512,212	512,212	-
Total State Revenues	15,857,103	27,760,017	31,772,293	18,289,028	30,235,726	65.32
8800 Local Revenues						
8890 Umoja Community Education Foundation	4,913	24,064	33,994	15,586	18,408	18.11
8890 Burton Book Fund	918	1,000	1,000	1,000	950	(5.00)
Total Local Revenues	5,831	25,064	34,994	16,586	19,358	16.71
8900 Other Financing Sources						
8970 Fiscal Agent Pass Through	3,858,497	4,346,850	4,272,520	4,035,556	4,536,700	12.42
8999 COVID-19 Lost Revenue Intrafund Transfers	(667,901)	(654,838)	(654,838)	(654,838)	(469,495)	(28.30)
Total Other Financing Sources	3,190,596	3,692,012	3,617,682	3,380,718	4,067,205	20.31
Beginning Fund Balance	(3) (237,617)	-	-	-	-	100.00
Total Revenues and Other Financing Sources	\$ 30,477,791	\$ 66,143,135	\$ 70,623,883	\$ 34,316,602	\$ 60,281,284	75.66

Notes: (1) Revenues for grant funds that carryover from prior years to FY 2022-2023 are included in the FY 2022-2023 Tentative Budget. Carryover funds total \$35,837,786.

(2) FEMA funds were not actually received. The application was withdrawn and the expenditures moved to CARES Act.

(3) The portion of Coronavirus Relief Funds that were expensed in FY 19-20. Revenues were recognized in FY 20-21 per audit requirements.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
General Fund Restricted

Expenditures by Object		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures (1)	2022-2023 Tentative Budget (1)	% Change Tent/Proj
1000	Academic Salaries						
1110	Instructional Salaries, Regular/Contract	\$ 364	\$ 68,505	\$ 123,558	\$ 61,618	\$ 62,692	1.74
1200	Non Instructional Salaries, Regular/Contract	2,170,068	2,855,633	3,567,445	2,613,855	3,030,021	15.92
1300	Instructional Salaries, Other	577,793	744,977	638,275	383,954	566,931	47.66
1400	Non Instructional Salaries, Other	2,886,602	2,627,295	3,890,878	2,774,500	2,203,543	(20.58)
	Total Academic Salaries	5,634,827	6,296,410	8,220,156	5,833,927	5,863,187	0.50
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	3,072,161	3,645,944	4,303,661	3,017,111	3,908,334	29.54
2200	Instructional Aides, Regular	70,834	104,864	108,007	60,087	100,974	68.05
2300	Non Instructional Salaries, Other	893,407	917,709	2,534,080	1,710,783	1,316,397	(23.05)
2400	Instructional Aides, Other	187,928	173,112	263,236	96,154	200,712	108.74
	Total Classified Salaries	4,224,330	4,841,629	7,208,984	4,884,135	5,526,417	13.15
3000	Employee Benefits						
3100	State Teachers' Retirement System	1,188,606	841,770	966,776	649,371	853,478	31.43
3200	Public Employees' Retirement System	737,595	1,041,624	1,325,525	864,869	1,263,326	46.07
3300	Old Age, Survivors, Disability	413,994	467,456	689,118	481,830	498,384	3.44
3400	Health and Welfare	775,001	995,445	1,221,530	804,070	1,120,168	39.31
3500	State Unemployment Insurance	5,252	52,303	73,049	51,454	53,326	3.64
3600	Workers' Compensation Insurance	139,293	148,790	222,052	148,168	157,972	6.62
3900	Other	-	512,212	512,212	512,212	504,783	(1.45)
	Total Employee Benefits	3,259,741	4,059,600	5,010,262	3,511,974	4,451,437	26.75
4000	Supplies and Materials						
4100	Textbooks	44,634	42,770	43,678	34,074	40,500	18.86
4200	Books	6,148	5,566	2,365	1,799	25,000	> 200.00
4300	Instructional	498,035	766,622	880,172	469,180	1,034,738	120.54
4500	Non Instructional	615,713	231,402	659,837	439,335	360,674	(17.90)
4600	Pupil Transportation Supplies	426	-	3,359	3,359	-	(100.00)
4700	Food Services	40,248	21,264	45,442	26,034	29,320	12.62
	Total Supplies and Materials	1,205,204	1,067,624	1,634,853	973,781	1,490,232	53.04

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
General Fund Restricted

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures (1)	2022-2023 Tentative Budget (1)	% Change Tent/Proj
5000 Other Operating Expenses and Services						
5000 Printing	\$ 38,023	\$ 64,464	\$ 134,232	\$ 262,814	\$ 65,841	(74.95)
5100 Consultants	453,179	454,072	1,152,143	643,830	899,866	39.77
5200 Conferences	82,652	349,383	491,067	100,166	294,378	193.89
5300 Memberships and Dues	65,469	63,399	66,375	5,230	24,920	>200.00
5400 Insurance	-	500	500	-	576	100.00
5500 Utilities	84,671	22,223	57,019	92,379	12,372	(86.61)
5600 Rents, Leases, and Maintenance	1,336,791	1,302,337	1,942,845	1,354,120	1,260,175	(6.94)
5700 Legal, Election, and Audit	129,859	21,939	694,606	111,557	572,434	>200.00
5800 Other	1,936,045	35,047,487	27,584,326	3,390,033	26,779,030	>200.00
Total Other Operating Expenses and Services	<u>4,126,689</u>	<u>37,325,804</u>	<u>32,123,113</u>	<u>5,960,129</u>	<u>29,909,592</u>	>200.00
6000 Capital Outlay						
6100 Sites and Site Improvements	-	-	5,918	5,918	-	(100.00)
6200 Building Improvements	36,546	36,163	75,000	-	131,822	100.00
6300 Library Books and Materials	200,804	512	34,569	38,118	24,188	(36.54)
6400 Equipment	1,457,774	1,566,629	4,104,281	3,451,235	1,213,468	(64.84)
Total Capital Outlay	<u>1,695,124</u>	<u>1,603,304</u>	<u>4,219,768</u>	<u>3,495,271</u>	<u>1,369,478</u>	(60.82)
7000 Other Outgo						
7300 Interfund Transfers-Out	3,516,948	1,960,770	2,375,988	2,043,897	1,961,744	(4.02)
7400 Inter-Agency Pass Through	3,858,497	4,346,850	4,272,520	4,035,556	4,536,700	12.42
7500 Student Financial Aid	2,801,572	4,310,137	5,267,776	3,377,057	5,017,634	48.58
7600 Other Student Aid	154,859	331,007	290,463	200,875	154,863	(22.91)
Total Other Outgo	<u>10,331,876</u>	<u>10,948,764</u>	<u>12,206,747</u>	<u>9,657,385</u>	<u>11,670,941</u>	20.85
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 30,477,791</u>	<u>\$ 66,143,135</u>	<u>\$ 70,623,883</u>	<u>\$ 34,316,602</u>	<u>\$ 60,281,284</u>	75.66

*Notes: (1) Expenses for grant funds that carryover from prior years to FY 2022-2023 are included in the FY 2022-2023 Tentative Budget. Carryover funds total \$35,837,786.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
PARKING FUND

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

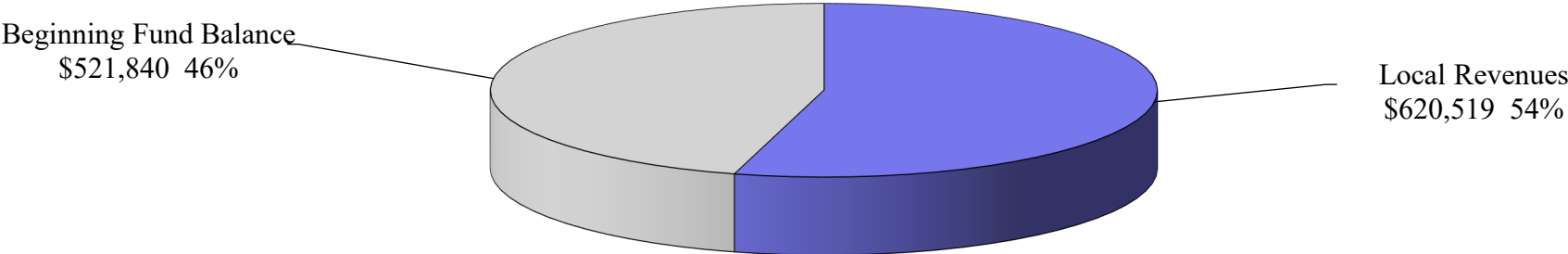
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted for in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains three types of parking revenues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

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

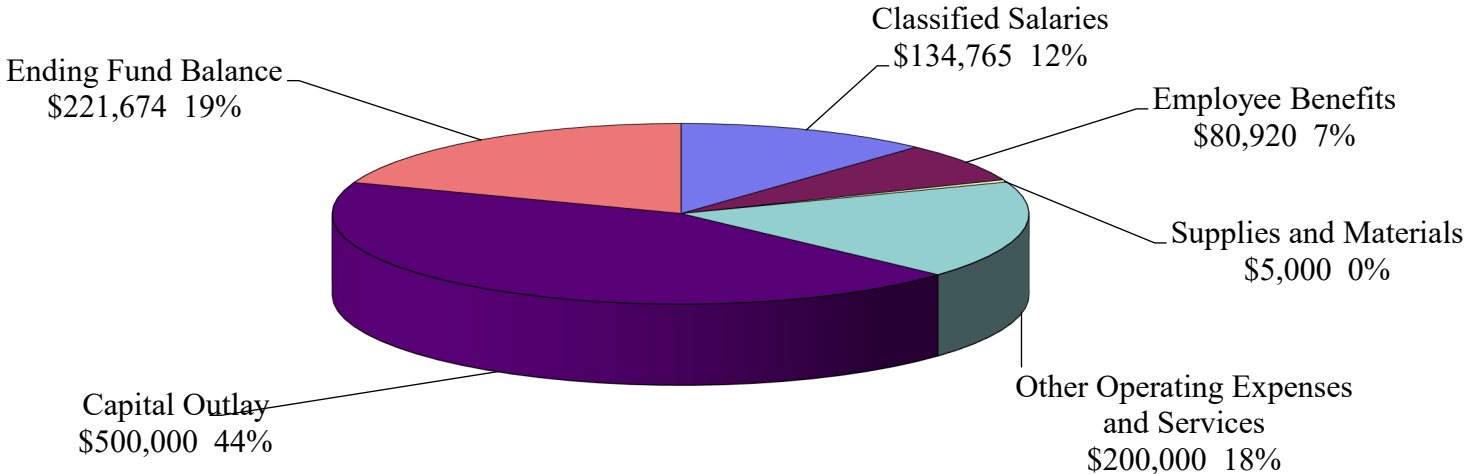
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking enforcement, parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

Parking Fund Revenues and Beginning Fund Balance: \$1,142,359



Parking Fund Expenditures and Ending Fund Balance: \$1,142,359



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Parking Fund

		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
<u>Revenues by Source</u>							
8800	Local Revenues						
8881	Parking Fees	\$ (42)	\$ -	\$ -	\$ (60)	\$ 141,024	< (200)
8886	Parking Citations	15,475	-	-	1,758	-	(100.00)
8888	Parking Meters	-	-	-	-	10,000	-
8890	Other Local	-	-	-	273	-	-
8999	Intrafund Transfers - In	600,575	610,519	610,519	610,519	469,495	(23.10)
	Total Local Revenues	<u>616,008</u>	<u>610,519</u>	<u>610,519</u>	<u>612,490</u>	<u>620,519</u>	1.31
	Beginning Fund Balance	<u>29,491</u>	<u>244,093</u>	<u>244,093</u>	<u>244,093</u>	<u>521,840</u>	>200
	Total Revenues and Beginning Fund Balance	<u>\$ 645,499</u>	<u>\$ 854,612</u>	<u>\$ 854,612</u>	<u>\$ 856,583</u>	<u>\$ 1,142,359</u>	33.36

		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
<u>Expenditures by Object</u>							
2000	Classified Salaries	\$ 94,296	\$ 130,055	\$ 94,297	\$ 95,587	\$ 134,765	40.99
3000	Employee Benefits	<u>45,364</u>	<u>79,281</u>	<u>45,365</u>	<u>50,804</u>	<u>80,920</u>	59.28
4000	Supplies and Materials	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	100.00
5000	Other Operating Expenses and Services	<u>179,383</u>	<u>200,000</u>	<u>189,305</u>	<u>186,923</u>	<u>200,000</u>	7.00
6000	Capital Outlay	<u>82,363</u>	<u>270,000</u>	<u>82,363</u>	<u>1,429</u>	<u>500,000</u>	>200
	Total Expenditures (2000 – 6000)	<u>401,406</u>	<u>684,336</u>	<u>416,330</u>	<u>334,743</u>	<u>920,685</u>	175.04
	Ending Fund Balance	<u>244,093</u>	<u>170,276</u>	<u>438,282</u>	<u>521,840</u>	<u>221,674</u>	(57.52)
	Total Expenditures and Ending Fund Balance	<u>\$ 645,499</u>	<u>\$ 854,612</u>	<u>\$ 854,612</u>	<u>\$ 856,583</u>	<u>\$ 1,142,359</u>	33.36

Note: Deficit spending in FY 2022-2023 Tentative Budget is due to inclusion of the beginning balance and zero base budgeting.
 Intrafund transfer for FY 2020-2021 reflects \$600k from HEERF for lost revenue recovery.
 Intrafund transfer for FY 2021-2022 reflects \$610k from HEERF for lost revenue recovery.
 Intrafund transfer for FY 2022-2023 reflects \$469k from HEERF for lost revenue recovery.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
STUDENT HEALTH CENTER FUND

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

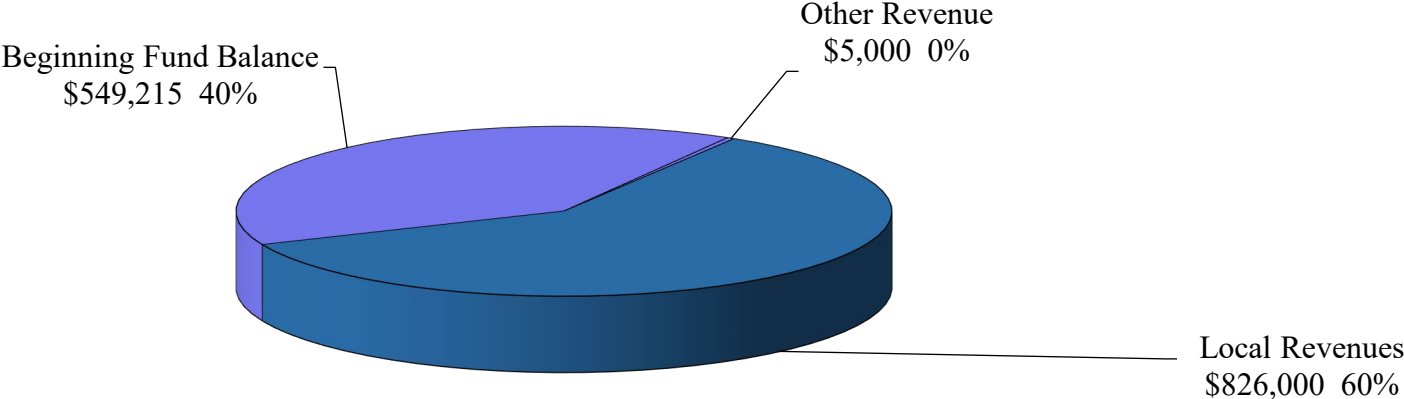
Health Services Fees collected are restricted to allowable health service expenditures.

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

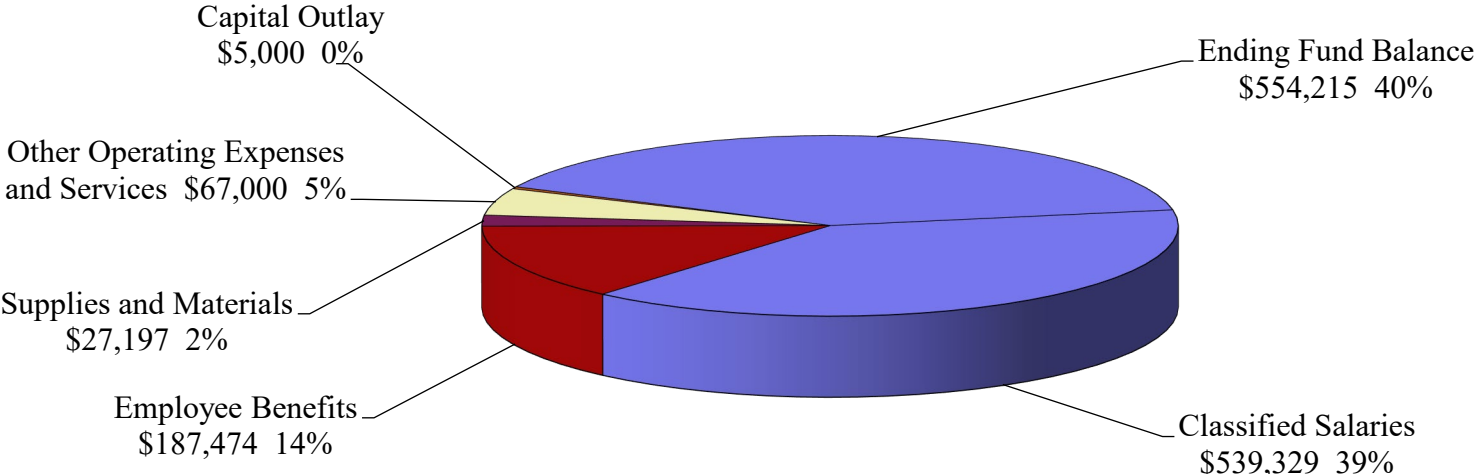
Authorized expenditures shall **not** include, among other things, athletic trainers' salaries, athletic insurance, medical supplies for athletics, physical examinations for intercollegiate athletics, ambulance services, the salaries of health professionals for athletic events, any deductible portion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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

Student Health Center Revenues and Beginning Fund Balance: \$1,380,215



Student Health Center Expenditures and Ending Fund Balance: \$1,380,215



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2022-2023

Student Health Center

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
8876 Health Services Revenue	\$ 685,983	\$ 710,683	\$ 710,683	\$ 630,865	\$ 826,000	30.93
8894 Other Local Health Center Revenue	1,693			3,057	5,000	
Total Local Revenues	<u>687,676</u>	<u>710,683</u>	<u>710,683</u>	<u>633,922</u>	<u>831,000</u>	31.09
8999 Intrafund Transfers - In	<u>67,326</u>	<u>44,319</u>	<u>44,319</u>	<u>121,080</u>	<u>-</u>	(100.00)
Beginning Fund Balance	<u>249,739</u>	<u>357,491</u>	<u>357,491</u>	<u>357,491</u>	<u>549,215</u>	53.63
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 1,004,741</u>	<u>\$ 1,112,493</u>	<u>\$ 1,112,493</u>	<u>\$ 1,112,493</u>	<u>\$ 1,380,215</u>	24.07
<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
2000 Classified Salaries	<u>\$ 292,851</u>	<u>\$ 405,146</u>	<u>\$ 405,146</u>	<u>\$ 341,252</u>	<u>\$ 539,329</u>	58.04
3000 Employee Benefits	<u>108,400</u>	<u>188,920</u>	<u>188,920</u>	<u>114,062</u>	<u>187,474</u>	64.36
4000 Supplies and Materials	<u>2,858</u>	<u>20,000</u>	<u>20,080</u>	<u>16,010</u>	<u>27,197</u>	69.88
5000 Other Operating Expenses and Services	<u>118,596</u>	<u>118,378</u>	<u>118,298</u>	<u>86,435</u>	<u>67,000</u>	(22.49)
6000 Capital Outlay	<u>-</u>	<u>56,580</u>	<u>56,580</u>	<u>5,519</u>	<u>5,000</u>	(9.40)
Total Expenditures (2000 – 6000)	<u>522,705</u>	<u>789,024</u>	<u>789,024</u>	<u>563,278</u>	<u>826,000</u>	46.64
7000 Other Outgoing						
7300 Interfund Transfers-Out	<u>124,545</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	100.00
Ending Fund Balance	<u>357,491</u>	<u>323,469</u>	<u>323,469</u>	<u>549,215</u>	<u>554,215</u>	0.91
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 1,004,741</u>	<u>\$ 1,112,493</u>	<u>\$ 1,112,493</u>	<u>\$ 1,112,493</u>	<u>\$ 1,380,215</u>	24.07

Note: Health Center startup year FY 2019-2020.

Intrafund transfer for FY 2020-2021 reflects \$67k from HEERF for lost revenue recovery.

Intrafund transfer for FY 2021-2022 reflects \$121k from HEERF for lost revenue recovery.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

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

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

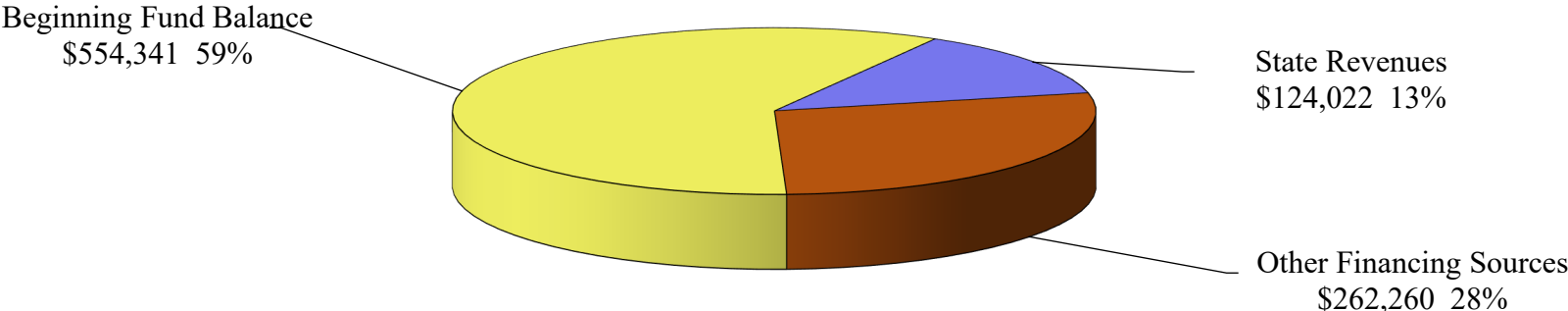
- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered an integral and necessary component for the use of other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

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

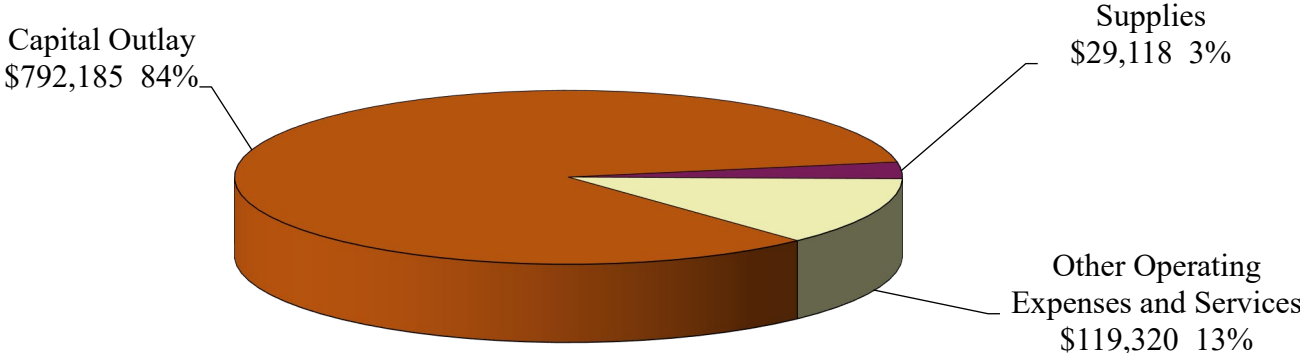
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Instructional Equipment Block Grant Revenues and Beginning Fund Balance: \$940,623



Instructional Equipment Block Grant Expenditures and Ending Fund Balance: \$940,623



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
8653 Instructional Improvement Grant	\$ 25,458	\$ 188,920	\$ 188,920	\$ 64,898	\$ 124,022	91.10
8999 Intrafund Transfers - In	261,018	263,680	263,680	263,680	262,260	(0.54)
Beginning Fund Balance	267,674	466,367	466,367	466,367	554,341	18.86
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 554,150</u>	<u>\$ 918,967</u>	<u>\$ 918,967</u>	<u>\$ 794,945</u>	<u>\$ 940,623</u>	18.33
<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
4000 Supplies and Materials	\$ 2,466	\$ 29,118	\$ 16,918	\$ 5,681	\$ 29,118	>200
5000 Other Operating Expenses and Services	76,636	114,888	160,738	166,273	119,320	(28.24)
6000 Capital Outlay	8,681	774,961	741,311	68,650	792,185	>200
Total Expenditures (1000 - 6000)	87,783	918,967	918,967	240,604	940,623	>200
Ending Fund Balance	466,367	-	-	554,341	-	(100.00)
Total Expenditures and Ending Fund Balance	<u>\$ 554,150</u>	<u>\$ 918,967</u>	<u>\$ 918,967</u>	<u>\$ 794,945</u>	<u>\$ 940,623</u>	18.33

Note: Deficit spending in FY 2022-2023 Tentative Budget is due to inclusion of the beginning balance and zero base budgeting.
Intrafund transfer for FY 2022-2023 covers Technology Reserve.

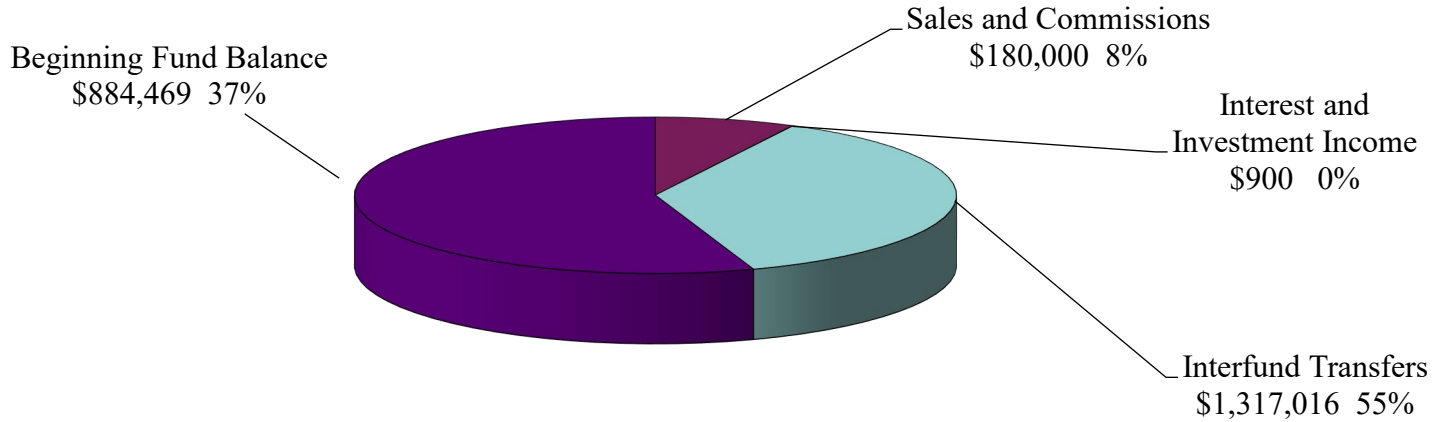
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
CAFETERIA FUND**

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.

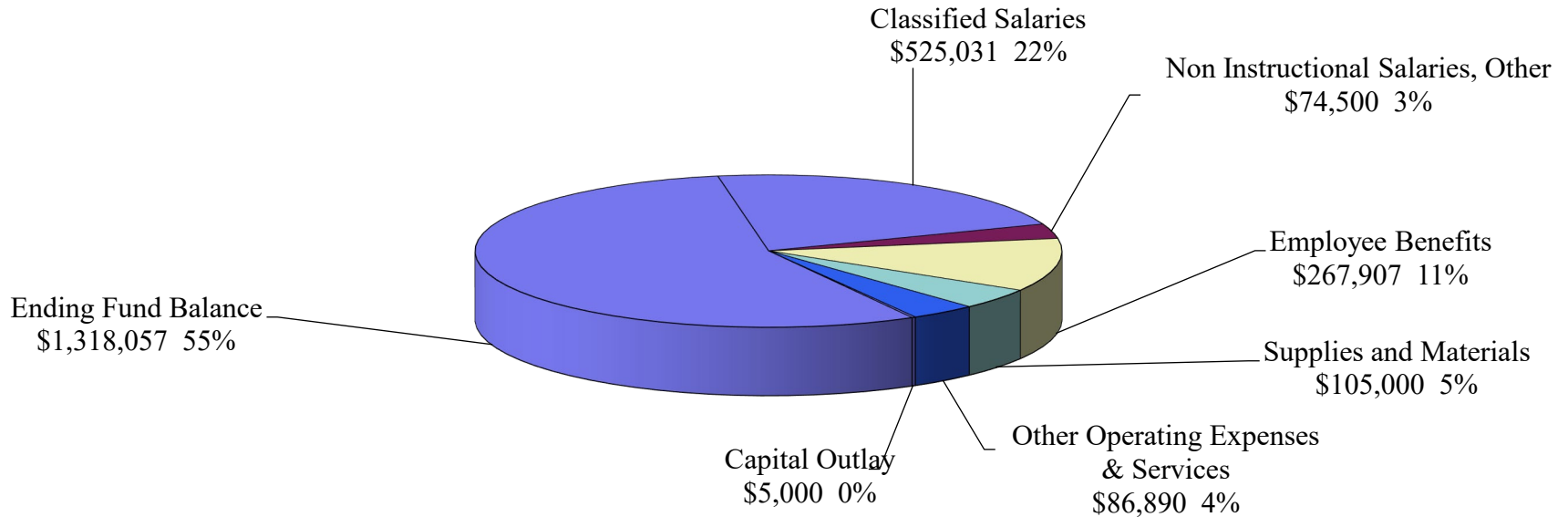
The primary source of revenue for the Cafeteria Fund is food sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

Cafeteria Fund Revenues and Beginning Fund Balance: \$2,382,385



Cafeteria Fund Expenditures and Ending Fund Balance: \$2,382,385



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Cafeteria Fund

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
8800 Local Revenues						
8840 Sales and Commissions	\$ 20,780	\$ 225,000	\$ 225,000	\$ 143,143	\$ 180,000	25.75
8860 Interest and Investment	628	900	900	954	900	(5.66)
Total Local Revenues	<u>21,408</u>	<u>225,900</u>	<u>225,900</u>	<u>144,097</u>	<u>180,900</u>	25.54
8900 Interfund Transfers - In	<u>1,356,566</u>	<u>848,323</u>	<u>848,323</u>	<u>931,080</u>	<u>884,469</u>	(5.01)
Total Revenues and Other Financing Sources	<u>1,377,974</u>	<u>1,074,223</u>	<u>1,074,223</u>	<u>1,075,177</u>	<u>1,065,369</u>	(0.91)
Beginning Fund Balance	<u>25,496</u>	<u>910,402</u>	<u>910,402</u>	<u>910,402</u>	<u>1,317,016</u>	44.66
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 1,403,470</u>	<u>\$ 1,984,625</u>	<u>\$ 1,984,625</u>	<u>\$ 1,985,579</u>	<u>\$ 2,382,385</u>	19.98

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Cafeteria Fund

Expenditures by Object		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	\$ 230,105	\$ 476,958	\$ 476,958	\$ 257,150	\$ 525,031	104.17
2300	Non Instructional Salaries, Other	75,286	74,500	74,500	102,027	74,500	(26.98)
	Total Classified Salaries	<u>305,391</u>	<u>551,458</u>	<u>551,458</u>	<u>359,177</u>	<u>599,531</u>	66.92
3000	Employee Benefits	<u>123,756</u>	<u>267,063</u>	<u>267,063</u>	<u>151,794</u>	<u>267,907</u>	76.49
4000	Supplies and Materials	<u>37,740</u>	<u>200,000</u>	<u>200,000</u>	<u>86,000</u>	<u>105,000</u>	22.09
5000	Other Operating Expenses and Services						
5003	Printing	125	40	40	-	40	100.00
5100	Contracts and Personal Services	151	15,000	15,000	3,261	15,000	>200
5500	Utilities	777	10,350	10,350	675	10,350	>200
5635	Rents and Leases	4,085	2,000	2,000	2,204	7,500	>200
5642	Repairs, Non Instructional Equipment	-	1,000	1,000	639	3,000	>200
5691	Contract Services	3,564	5,000	5,000	3,780	6,000	58.73
5800	Other	14,323	22,209	22,209	40,187	45,000	11.98
	Total Other Operating Expenses and Services	<u>23,025</u>	<u>55,599</u>	<u>55,599</u>	<u>50,746</u>	<u>86,890</u>	71.23
6490	Capital Outlay	<u>3,156</u>	<u>500</u>	<u>500</u>	<u>20,846</u>	<u>5,000</u>	(76.01)
	Total Expenditures (2000-6000)	<u>493,068</u>	<u>1,074,620</u>	<u>1,074,620</u>	<u>668,563</u>	<u>1,064,328</u>	59.20
	Ending Fund Balance	<u>910,402</u>	<u>910,005</u>	<u>910,005</u>	<u>1,317,016</u>	<u>1,318,057</u>	0.08
	Total Expenditures and Ending Fund Balance	<u>\$ 1,403,470</u>	<u>\$ 1,984,625</u>	<u>\$ 1,984,625</u>	<u>\$ 1,985,579</u>	<u>\$ 2,382,385</u>	19.98

Interfund transfer for FY 2020-2021 reflects \$1.3m from HEERF for lost revenue recovery and \$50k from Bookstore.

Interfund transfer for FY 2021-2022 reflects \$880k from HEERF for lost revenue recovery and \$50 from Bookstore.

Interfund transfer for FY 2022-2023 reflects \$834k from HEERF for lost revenue recovery and \$50k from Bookstore.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
CHILD DEVELOPMENT FUND**

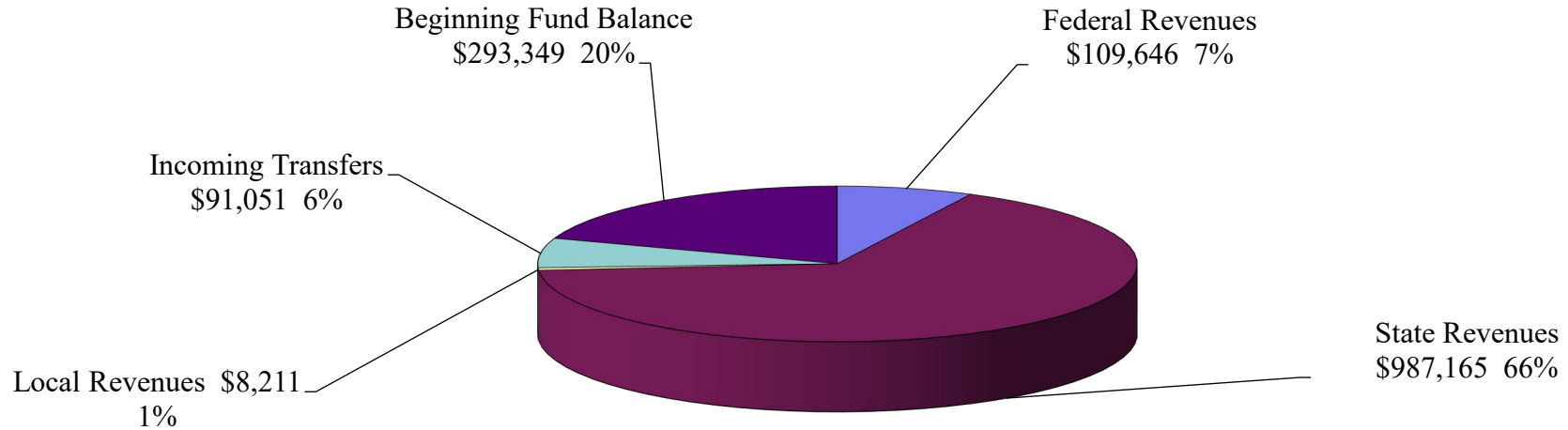
The Child Development Fund is a special revenue, restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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

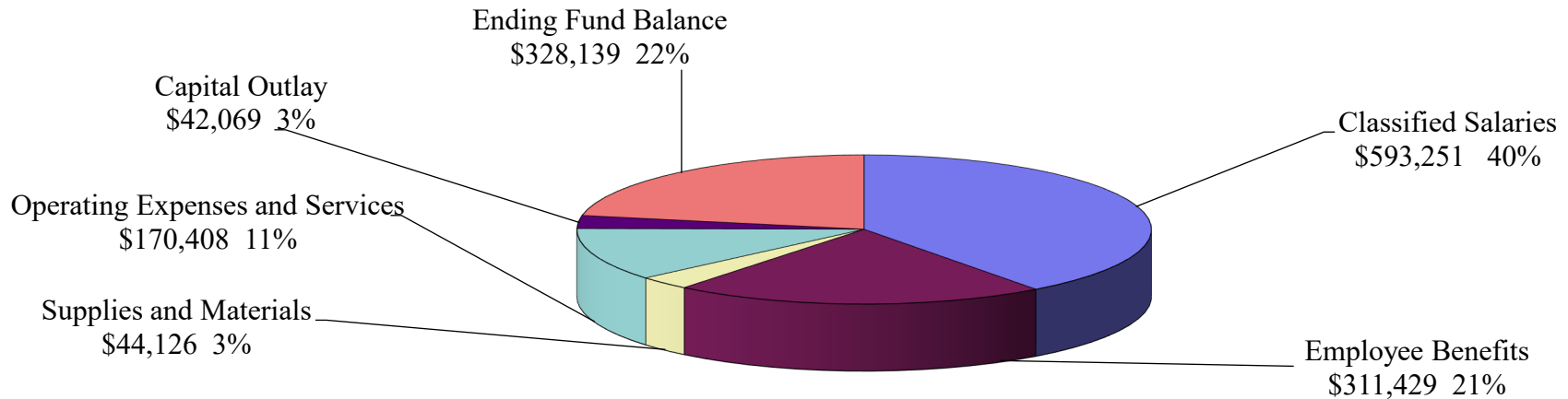
As a restricted fund, revenues and expenses are accounted for in the same manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

Child Development Fund Revenues and Beginning Fund Balance: \$1,489,422



Child Development Fund Expenditures and Ending Fund Balance: \$1,489,422



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Child Development Fund

		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
<u>Revenues by Source</u>							
8100	Federal Revenues	\$ 88,081	\$ 111,363	\$ 146,839	\$ 131,720	\$ 109,646	(16.76)
8600	State Revenues						
8623	Child Development Division Award	13,889	13,889	14,155	14,155	13,448	(4.99)
8650	California State Preschool	870,739	947,945	1,019,127	795,987	968,169	21.63
8690	Child and Adult Care Food Program	33	1,250	1,250	1,048	1,188	13.36
8699	Childcare Stipend	-	-	48,047	48,047	4,360	(90.93)
	Total State Revenues	<u>884,661</u>	<u>963,084</u>	<u>1,082,579</u>	<u>859,237</u>	<u>987,165</u>	14.89
8800	Local Revenues						
8871	Child Development Services	(1,024)	9,106	9,106	6,052	5,410	(10.61)
8899	Quality Enhancement	31,461	16,973	32,973	32,972	2,801	(91.50)
	Total Local Revenues	<u>30,437</u>	<u>26,079</u>	<u>42,079</u>	<u>39,024</u>	<u>8,211</u>	(78.96)
8900	Interfund Transfers - In	<u>239,780</u>	<u>95,547</u>	<u>95,547</u>	<u>166,091</u>	<u>91,051</u>	(45.18)
	Beginning Fund Balance	<u>-</u>	<u>183,519</u>	<u>183,519</u>	<u>183,519</u>	<u>293,349</u>	59.85
	Total Revenues and Other Financing Sources	<u>\$ 1,242,959</u>	<u>\$ 1,379,592</u>	<u>\$ 1,550,563</u>	<u>\$ 1,379,591</u>	<u>\$ 1,489,422</u>	7.96

Interfund transfer for FY 2020-2021 reflects \$136k from HEERF for lost revenue recovery and \$46k for FY 2019-2020 lost revenue adjustment.

Interfund transfer for FY 2021-2022 reflects \$109k from HEERF for lost revenue recovery.

Interfund transfer for FY 2022-2023 reflects \$34k from HEERF for lost revenue recovery.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
Child Development Fund

Expenditures by Object		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
1000	Academic Salaries						
1200	Non Instructional Salaries, Regular/Contract	\$ 101,745	\$ -	\$ -	\$ 89,752	\$ -	(100.00)
	Total Academic Salaries	<u>101,745</u>	<u>-</u>	<u>-</u>	<u>89,752</u>	<u>-</u>	(100.00)
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	576,501	461,557	461,557	497,046	472,496	(4.94)
2300	Non Instructional Salaries, Other	74	82,570	82,570	47,700	120,755	153.16
	Total Classified Salaries	<u>576,575</u>	<u>544,127</u>	<u>544,127</u>	<u>544,746</u>	<u>593,251</u>	8.90
3000	Employee Benefits						
3200	Public Employees' Retirement System	126,558	106,888	106,888	133,146	130,983	(1.62)
3300	Old Age, Survivors, Disability, and Health Ins.	43,624	35,692	35,692	40,382	39,449	(2.31)
3400	Health and Welfare	146,210	123,786	123,786	112,660	130,191	15.56
3500	State Unemployment Insurance	1,115	2,308	2,308	3,031	2,578	(14.95)
3600	Workers' Compensation Insurance	9,686	7,547	7,547	8,800	8,228	(6.50)
	Total Employee Benefits	<u>327,193</u>	<u>276,221</u>	<u>276,221</u>	<u>298,019</u>	<u>311,429</u>	4.50
4000	Total Supplies and Materials	<u>13,830</u>	<u>45,860</u>	<u>87,006</u>	<u>56,288</u>	<u>44,126</u>	(21.61)
5000	Other Operating Expenses and Services						
5003	Printing	267	500	500	100	500	>200
5045	Postage	297	150	150	15	150	>200
5100	Catering/Credit Card Fees	426	41,600	41,600	1,373	40,820	>200
5200	Conferences Administrators	-	10,000	9,828	-	4,950	100.00
5300	Dues/Memberships	300	300	300	300	300	-
5500	Utilities	9,547	35,950	35,950	28,432	29,880	5.09
5600	Rents, Leases, and Maintenance	-	4,500	5,497	993	4,500	>200
5800	Other	2,788	406,191	487,375	4,605	89,308	>200
	Total Operating Expenses and Services	<u>13,625</u>	<u>499,191</u>	<u>581,200</u>	<u>35,818</u>	<u>170,408</u>	>200
6000	Total Capital Outlay	<u>26,472</u>	<u>14,193</u>	<u>62,009</u>	<u>61,619</u>	<u>42,069</u>	(31.73)
	Ending Fund Balance	<u>183,519</u>	<u>-</u>	<u>-</u>	<u>293,349</u>	<u>328,139</u>	11.86
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 1,242,959</u>	<u>\$ 1,379,592</u>	<u>\$ 1,550,563</u>	<u>\$ 1,379,591</u>	<u>\$ 1,489,422</u>	7.96

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
CAPITAL OUTLAY PROJECTS FUND

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

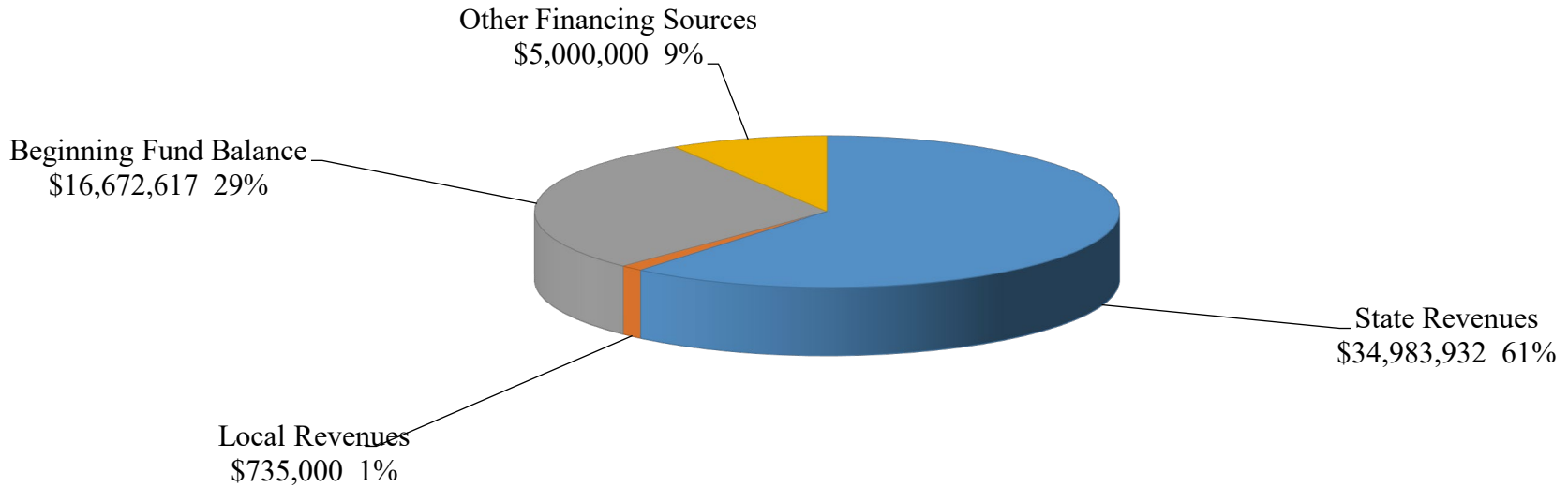
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Transfers from General Fund Unrestricted

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

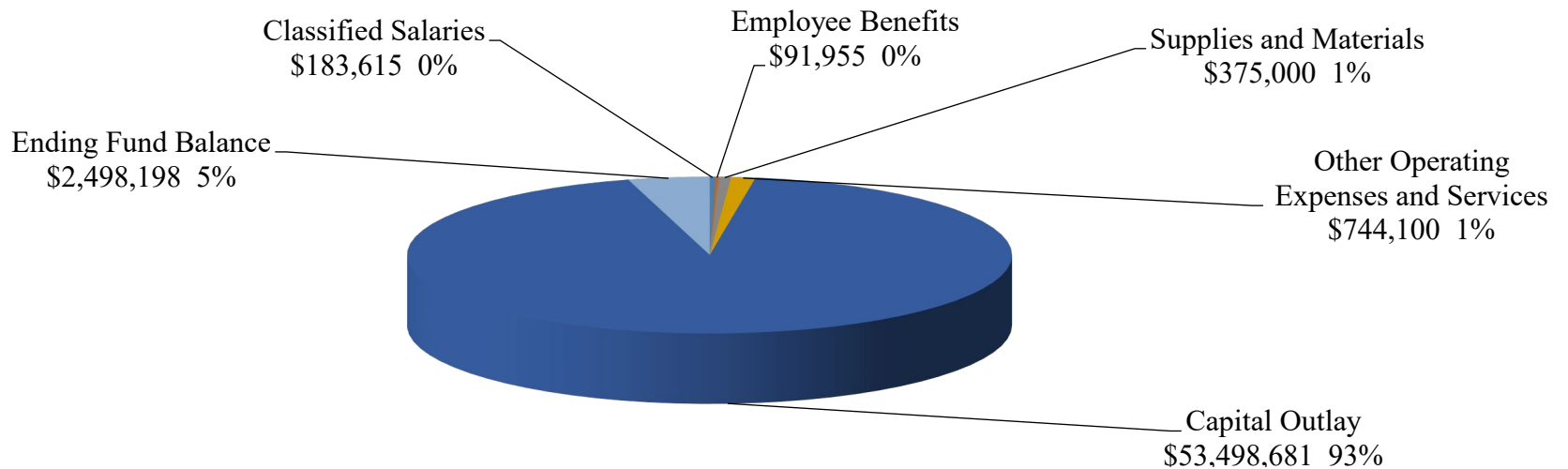
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment leases
- Roof repairs
- South West Corridor improvements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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

Capital Outlay Projects Fund Revenues and Beginning Fund Balance: \$57,391,549



Capital Outlay Projects Fund Expenditures and Ending Fund Balance: \$57,391,549



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
Capital Outlay Projects Fund

		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
Revenues by Source							
8600	State Revenues						
	8651 Community College Const. Act (Proposition 55)	\$ 1,462,000	\$ 46,605,000	\$ 46,605,000	\$ 11,716,000	\$ 30,032,000	156.33
	8652 Scheduled Maintenance & Block Grant	378,402	5,760,314	5,760,314	5,760,314	4,951,932	(14.03)
	State Revenues	<u>1,840,402</u>	<u>52,365,314</u>	<u>52,365,314</u>	<u>17,476,314</u>	<u>34,983,932</u>	100.18
8800	Local Revenues						
	8860 Interest and Investment	25,313	45,000	45,000	45,000	45,000	-
	8880 Capital Outlay Fee	91,204	90,000	90,000	90,000	90,000	-
	8890 Redevelopment	1,030,841	600,000	600,000	600,000	600,000	-
	Total Local Revenues	<u>1,147,358</u>	<u>735,000</u>	<u>735,000</u>	<u>735,000</u>	<u>735,000</u>	-
8900	Interfund Transfers - In	1,624,545	10,000,000	10,000,000	10,000,000	5,000,000	(50.00)
	Total Revenues and Other Financing Sources	<u>4,612,305</u>	<u>63,100,314</u>	<u>63,100,314</u>	<u>28,211,314</u>	<u>40,718,932</u>	44.34
	Beginning Fund Balance	<u>7,154,178</u>	<u>6,504,581</u>	<u>6,504,581</u>	<u>6,504,581</u>	<u>16,672,617</u>	156.32
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 11,766,483</u>	<u>\$ 69,604,895</u>	<u>\$ 69,604,895</u>	<u>\$ 34,715,895</u>	<u>\$ 57,391,549</u>	65.32

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
Capital Outlay Projects Fund

<u>Expenditures by Object</u>		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
2000	Classified Salaries	\$ 290,464	\$ 129,662	\$ 129,996	\$ 129,996	\$ 183,615	41.25
3000	Employee Benefits	115,180	60,090	60,252	60,252	91,955	52.62
4000	Supplies and Materials	376,279	375,000	396,387	60,300	375,000	521.89
5000	Other Operating Expenses and Services	852,542	937,000	1,026,909	1,022,701	744,100	(27.24)
6000	Capital Outlay	3,627,437	65,823,232	65,711,440	16,770,029	53,498,681	>200
	Total Expenditures (1000 – 6000)	5,261,902	67,324,984	67,324,984	18,043,278	54,893,351	>200
	Ending Fund Balance	6,504,581	2,279,911	2,279,911	16,672,617	2,498,198	(85.02)
	Total Expenditures and Ending Fund Balance	\$ 11,766,483	\$ 69,604,895	\$ 69,604,895	\$ 34,715,895	\$ 57,391,549	65.32

Note: Capital Outlay by Projects is provided in detail on page 73.
Deficit spending in FY 2022-2023 Tentative Budget is due to inclusion of the beginning balance and zero base budgeting.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
BOND PROJECTS FUND**

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

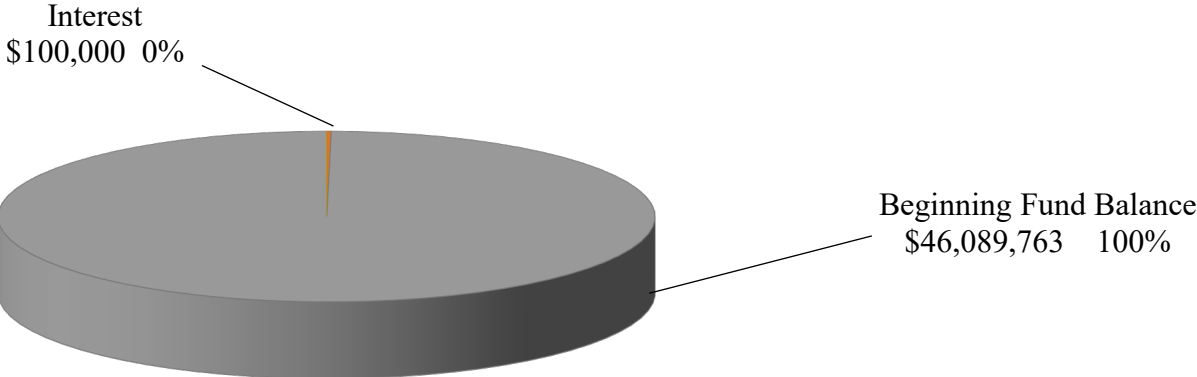
General Obligation Bonds, Series A was issued on May 21, 2015 in the amount of \$70,000,000.

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

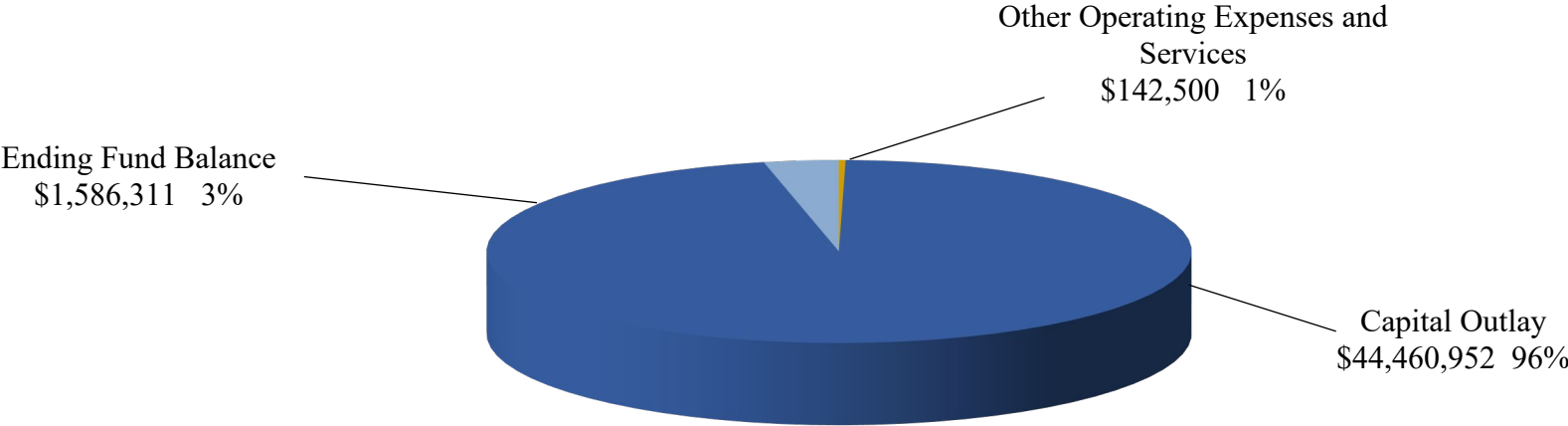
General Obligation Bonds, Series C was issued on February 10, 2021 in the amount of \$105,000,000.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Bond Projects Fund Revenues and Beginning Fund Balance: \$46,189,763



Bond Projects Fund Expenditures and Ending Fund Balance: \$46,189,763



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Bond Projects Fund

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
8860 Interest	\$ 221,949	\$ 400,000	\$ 400,000	\$ 200,000	\$ 100,000	(50.00)
8940 Proceeds of General Long Term Debt	105,414,750	-	-	-	-	-
Beginning Fund Balance	35,908,189	97,589,742	97,589,742	97,589,742	46,089,763	(52.77)
Total Revenues and Beginning Fund Balance	<u>\$ 141,544,888</u>	<u>\$ 97,989,742</u>	<u>\$ 97,989,742</u>	<u>\$ 97,789,742</u>	<u>\$ 46,189,763</u>	(52.77)

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
5000 Other Operating Expenses and Services	\$ 923,489	\$ 984,500	\$ 1,370,660	\$ 224,239	\$ 142,500	(36.45)
6000 Capital Outlay	43,031,657	52,265,500	66,927,310	51,475,740	44,460,952	(13.63)
Total Expenditures	43,955,146	53,250,000	68,297,970	51,699,979	44,603,452	(13.73)
Ending Fund Balance	97,589,742	44,739,742	29,691,772	46,089,763	1,586,311	(96.56)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 141,544,888</u>	<u>\$ 97,989,742</u>	<u>\$ 97,989,742</u>	<u>\$ 97,789,742</u>	<u>\$ 46,189,763</u>	(52.77)

Note: Bond Fund by Projects is provided in detail on page 74.

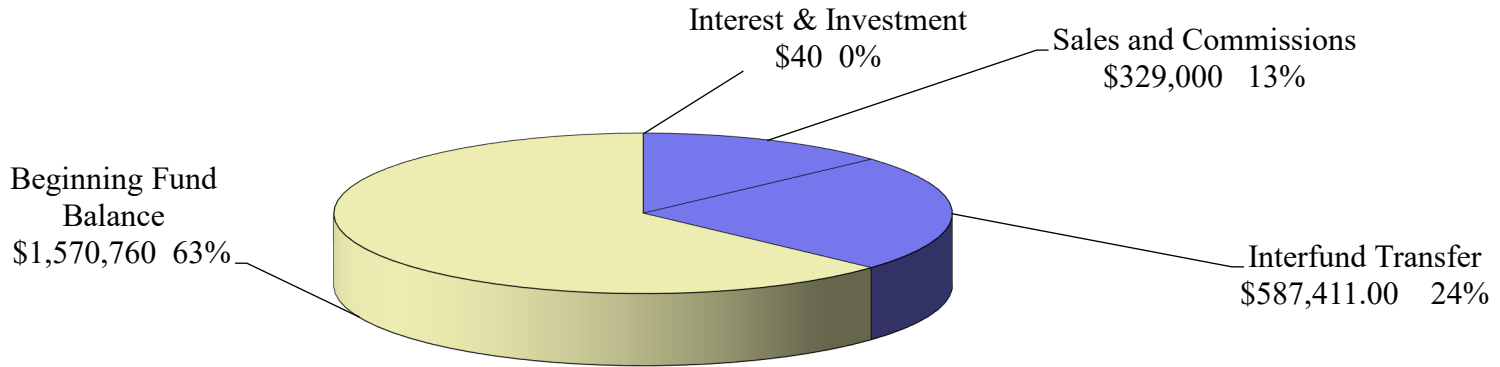
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
BOOKSTORE FUND**

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.

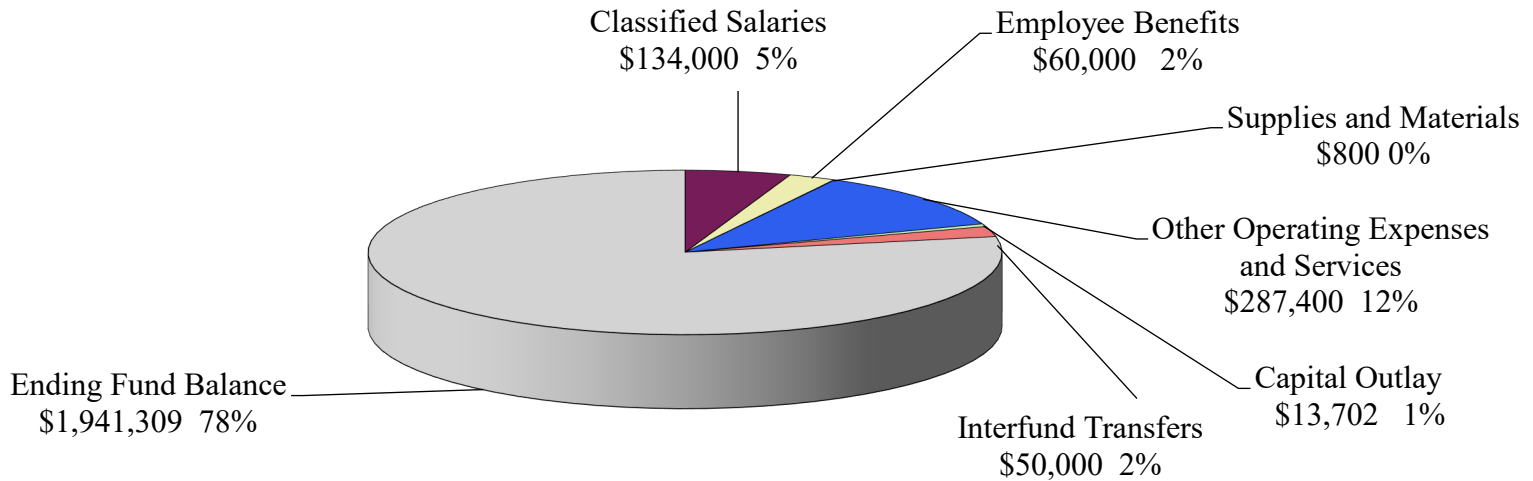
All necessary expenses, including salaries, wages, and cost of capital improvement are paid from the retail operation's generated revenues.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

Bookstore Fund Revenues and Beginning Fund Balance: \$2,487,211



Bookstore Fund Expenditures and Ending Fund Balance: \$2,487,211



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Bookstore Fund

	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
<u>Revenues by Source</u>						
8800 Local Revenues						
8840 Sales and Commissions	\$ 328,441	\$ 329,000	\$ 329,000	\$ 329,000	\$ 329,000	-
8860 Interest and Investment	27	30	40	40	40	-
Total Local Revenues	<u>328,468</u>	<u>329,030</u>	<u>329,040</u>	<u>329,040</u>	<u>329,040</u>	-
8900 Interfund Transfers-In	<u>948,065</u>	<u>555,740</u>	<u>555,730</u>	<u>555,730</u>	<u>587,411</u>	5.70
Beginning Fund Balance	<u>631,759</u>	<u>1,214,635</u>	<u>1,214,635</u>	<u>1,214,635</u>	<u>1,570,760</u>	29.32
Total Revenues and Beginning Fund Balance	<u>\$ 1,908,292</u>	<u>\$ 2,099,405</u>	<u>\$ 2,099,405</u>	<u>\$ 2,099,405</u>	<u>\$ 2,487,211</u>	18.47

Interfund transfer for FY 2020-2021 reflects \$948k from HEERF for lost revenue recovery.
 Interfund transfer for FY 2021-2022 reflects \$555k from HEERF for lost revenue recovery.
 Interfund transfer for FY 2022-2023 reflects \$587k from HEERF for lost revenue recovery.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Bookstore Fund

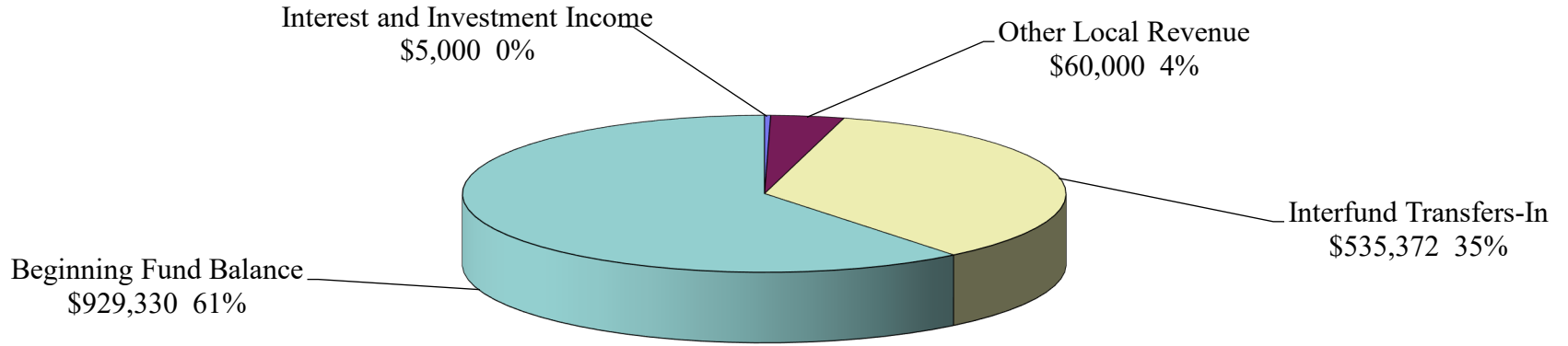
<u>Expenditures by Object</u>		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	\$ 130,394	\$ 131,000	\$ 131,000	\$ 130,394	\$ 131,000	0.46
2330	Non Instructional Salaries, Other	-	3,000	3,000	-	3,000	100.00
	Total Classified Salaries	<u>130,394</u>	<u>134,000</u>	<u>134,000</u>	<u>130,394</u>	<u>134,000</u>	2.77
3000	Employee Benefits	<u>55,717</u>	<u>60,000</u>	<u>60,000</u>	<u>51,869</u>	<u>60,000</u>	15.68
4000	Supplies and Materials	<u>503</u>	<u>800</u>	<u>800</u>	<u>311</u>	<u>800</u>	157.23
5000	Other Operating Expenses and Services						
5100	Contract Services	49,448	50,000	50,000	65,000	65,000	-
5500	Utilities /District Chargebacks	14,116	15,000	15,000	12,600	15,000	19.05
5800	Other - Cost of Goods Sold	373,159	197,400	197,400	197,400	197,400	-
5892	Bank Charges	3,278	5,000	5,000	2,916	5,000	71.47
5897	Other - Operating Expenses	3,340	3,300	3,300	4,453	5,000	12.28
	Total Other Operating Expenses and Services	<u>443,341</u>	<u>270,700</u>	<u>270,700</u>	<u>282,369</u>	<u>287,400</u>	1.78
6000	Capital Outlay	<u>13,702</u>	<u>13,702</u>	<u>13,702</u>	<u>13,702</u>	<u>13,702</u>	-
7000	Interfund Transfers-Out	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	-
	Total Expenditures (2000-7000)	<u>693,657</u>	<u>529,202</u>	<u>529,202</u>	<u>528,645</u>	<u>545,902</u>	3.26
	Ending Fund Balance	<u>1,214,635</u>	<u>1,570,203</u>	<u>1,570,203</u>	<u>1,570,760</u>	<u>1,941,309</u>	23.59
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 1,908,292</u>	<u>\$ 2,099,405</u>	<u>\$ 2,099,405</u>	<u>\$ 2,099,405</u>	<u>\$ 2,487,211</u>	18.47

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
SELF-INSURANCE FUND**

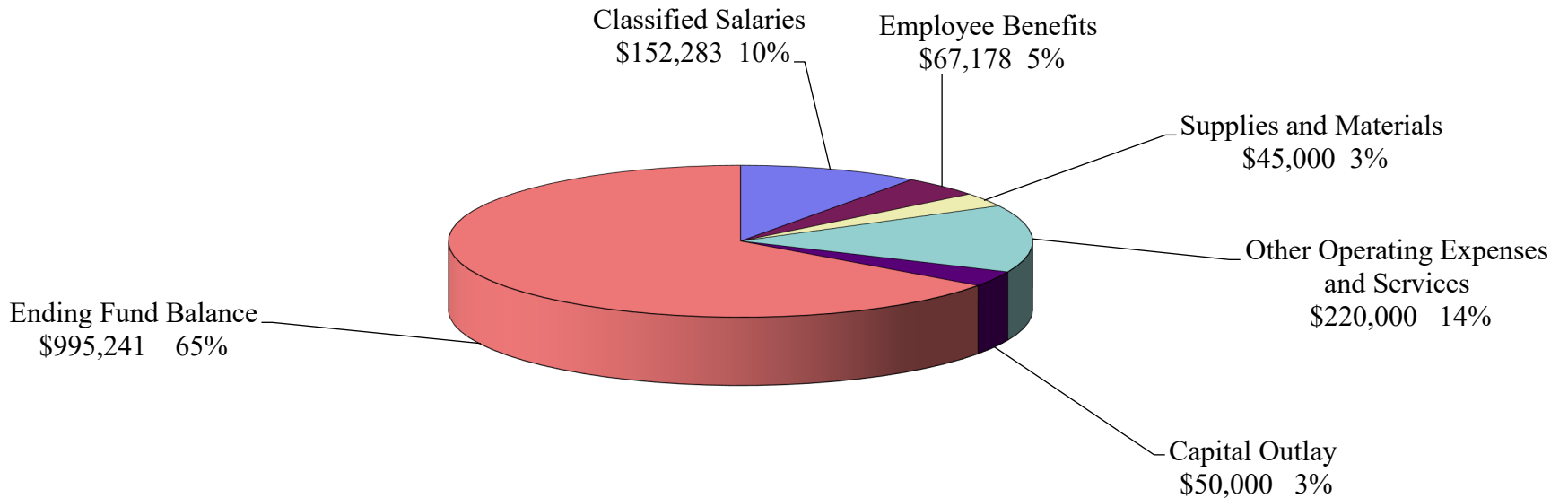
The Self-Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

Self-Insurance Fund Revenues and Beginning Fund Balance: \$1,529,702



Self-Insurance Fund Expenditures and Ending Fund Balance: \$1,529,702



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Self-Insurance Fund

		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
<u>Revenues by Source</u>							
8800	Local Revenues						
	8860 Interest and Investment	\$ 4,190	\$ 8,500	\$ 8,500	\$ 1,775	\$ 5,000	181.69
	8890 Other Local	51,883	-	-	118	60,000	>200
	Total Local Revenues	<u>56,073</u>	<u>8,500</u>	<u>8,500</u>	<u>1,893</u>	<u>65,000</u>	>200
8900	Interfund Transfers - In	400,000	535,372	535,372	535,372	535,372	-
	Total Revenues and Other Financing Sources	<u>456,073</u>	<u>543,872</u>	<u>543,872</u>	<u>537,265</u>	<u>600,372</u>	11.75
	Beginning Fund Balance	<u>851,645</u>	<u>810,774</u>	<u>810,774</u>	<u>810,774</u>	<u>929,330</u>	14.62
	Total Revenues, Other Financing Services, and Beginning Fund Balance	<u>\$ 1,307,718</u>	<u>\$ 1,354,646</u>	<u>\$ 1,354,646</u>	<u>\$ 1,348,039</u>	<u>\$ 1,529,702</u>	13.48

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Self-Insurance Fund

<u>Expenditures by Object</u>		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
1000	Instructional Salaries	\$ 49,841	\$ -	\$ -	\$ -	\$ -	0.00
2000	Classified Salaries	139,049	152,283	152,283	152,282	152,283	0.00
3000	Employee Benefits	70,197	67,178	67,178	66,716	67,178	0.69
4000	Supplies and Materials	5,399	5,000	22,660	13,714	45,000	>200
5000	Other Operating Expenses and Services	198,631	200,000	173,221	146,625	220,000	50.04
6000	Capital Outlay	33,827	50,000	59,119	39,372	50,000	26.99
	Total Expenditures (1000 – 6000)	496,944	474,461	474,461	418,709	534,461	27.64
	Ending Fund Balance	810,774	880,185	880,185	929,330	995,241	7.09
	Total Expenditures and Ending Fund Balance	<u>\$ 1,307,718</u>	<u>\$ 1,354,646</u>	<u>\$ 1,354,646</u>	<u>\$ 1,348,039</u>	<u>\$ 1,529,702</u>	13.48

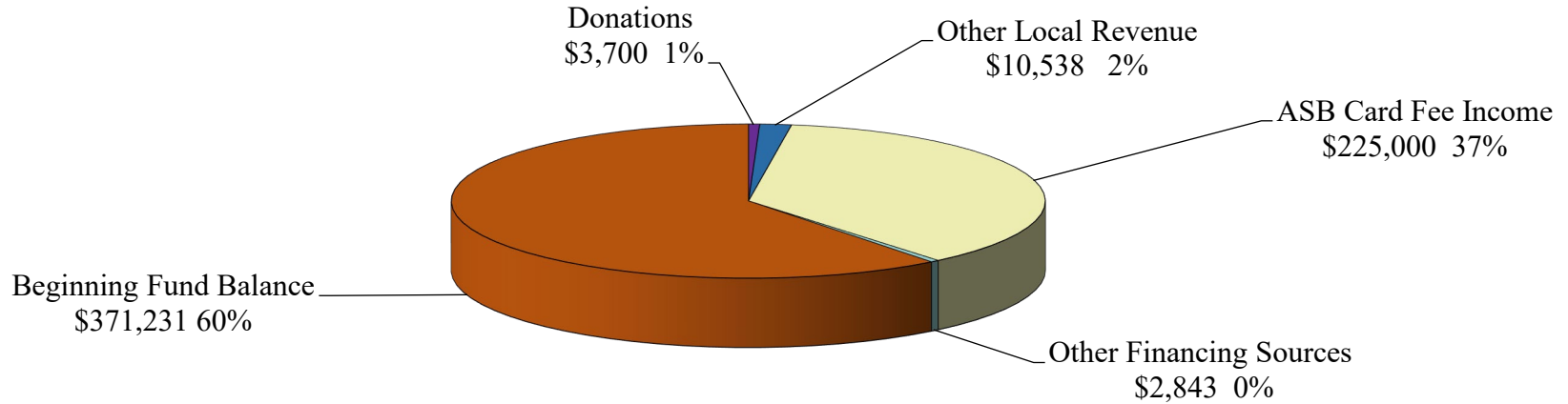
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
STUDENT GOVERNMENT ASSOCIATION FUND**

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.

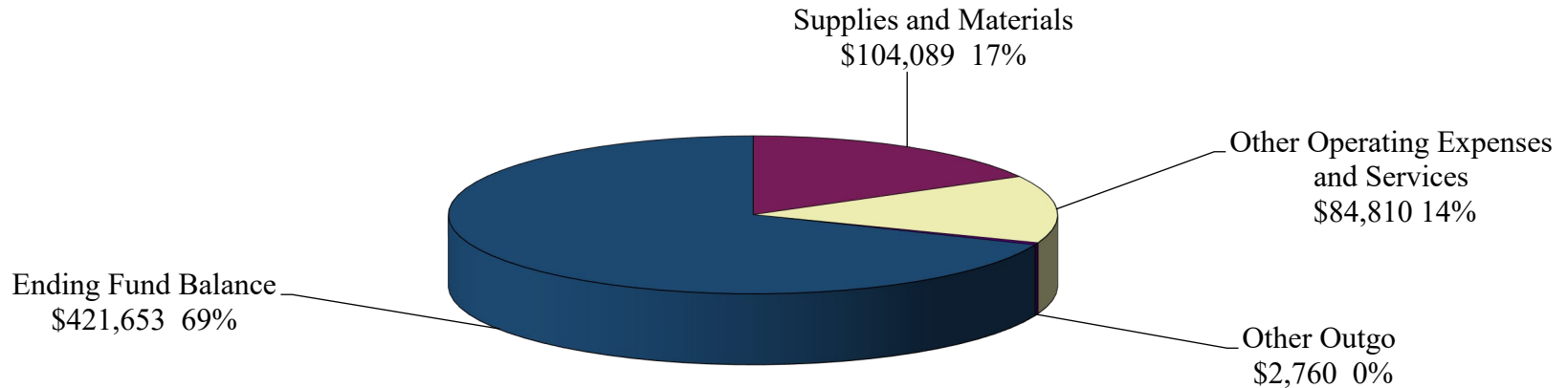
The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

Student Government Association Fund Revenues and Beginning Fund Balance: \$613,312



Student Government Association Fund Expenditures and Ending Fund Balance: \$613,312



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2022-2023 Student Government Association Fund

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
8800 Local Revenues						
8821 Donations	\$ 3,403	\$ 3,700	\$ 3,700	\$ -	\$ 3,700	100.00
8832 Commissions	260	540	540	135	540	>200
8841 Ticket Sales	-	2,250	2,250	1,345	2,250	67.29
8842 Advertising Sales	-	375	375	-	375	100.00
8849 Miscellaneous Sales	-	835	835	1,000	1,200	20.00
8857 Membership Fee	6,140	6,140	6,140	4,632	6,140	32.56
8861 Interest	27	27	27	28	33	17.86
8887 ASB Card Fee	199,641	200,000	200,000	216,631	225,000	3.86
Total Local Revenues	209,471	213,867	213,867	223,771	239,238	6.91
8900 Other Financing Sources						
8980 Interfund Transfers-In	1,643	1,643	1,643	1,100	1,643	49.36
8999 Intrafund Transfers-In	-	1,200	1,200	1,200	1,200	-
Total Other Financing Sources	1,643	2,843	2,843	2,300	2,843	23.61
Total Revenues and Other Financing Sources	211,114	216,710	216,710	226,071	242,081	7.08
Beginning Fund Balance	130,735	263,048	263,048	263,048	371,231.00	41.13
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 341,849	\$ 479,758	\$ 479,758	\$ 489,119.00	\$ 613,312	25.39

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2022-2023 Student Government Association Fund

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
4000 Supplies and Materials						
4500 Non Instructional	\$ 39	\$ 900	\$ 900	\$ 10,074	\$ 12,089	20.00
4501 Uniforms Clothing Costumes	31,389	1,100	1,100	66,700	70,000	4.95
4710 Food	-	2,500	2,500	20,549	22,000	7.06
Total Supplies and Materials	<u>31,428</u>	<u>4,500</u>	<u>4,500</u>	<u>97,323</u>	<u>104,089</u>	6.95
5000 Other Operating Expenses and Services						
5045 Postage	-	200	200	-	20	100.00
5100 Contract	5,940	8,200	8,200	900	8,200	>200
5150 District Administrative Fees and Charges	-	5,000	5,000	5,000	5,000	-
5195 Entry Fee	-	100	100	-	100	100.00
5220 Conferences	4,145	4,145	4,145	750	4,145	>200
5224 Student Travel	-	10,000	10,000	-	10,000	100.00
5300 Dues & Membership Expense	2,255	2,255	2,255	189	2,255	>200
5500 Utilities	-	3,550	3,550	1,500	3,550	136.67
5635 Rents or Leases	-	1,350	1,350	750	1,350	80.00
5640 Equipment Repair	-	650	650	-	650	100.00
5690 Miscellaneous Expense	567	567	567	7,444	7,500	0.75
5740 Advertising	-	900	900	1,252	1,800	43.77
5801 Donation Expense	7,740	7,740	7,740	-	7,740	100.00
5802 Prizes Awards	24,900	32,000	32,000	-	32,000	100.00
5999 Credit Card Charges	183	200	200	480	500	4.17
Total Other Operating Expenses and Services	<u>45,730</u>	<u>76,857</u>	<u>76,857</u>	<u>18,265</u>	<u>84,810</u>	>200
6492 Non-Instructional Equipment	-	-	-	-	-	-
Total Expenditures (4000 - 6000)	<u>\$ 77,158</u>	<u>\$ 81,357</u>	<u>\$ 81,357</u>	<u>\$ 115,588</u>	<u>\$ 188,899</u>	63.42

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2022-2023 Student Government Association Fund

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
7000 Other Outgo						
7301 Intrafund Transfers-Out	\$ 400	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,320	20.00
7400 Club Bonus	1,243	1,200	1,200	1,200	1,440	20.00
Total Other Outgo	<u>1,643</u>	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>	<u>2,760</u>	20.00
Total Expenditures (4000 - 7000)	<u>78,801</u>	<u>83,657</u>	<u>83,657</u>	<u>117,888.00</u>	<u>191,659</u>	62.58
Ending Fund Balance	<u>263,048</u>	<u>396,101</u>	<u>396,101</u>	<u>371,231.00</u>	<u>421,653</u>	13.58
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 341,849</u>	<u>\$ 479,758</u>	<u>\$ 479,758</u>	<u>\$ 489,119</u>	<u>\$ 613,312</u>	25.39

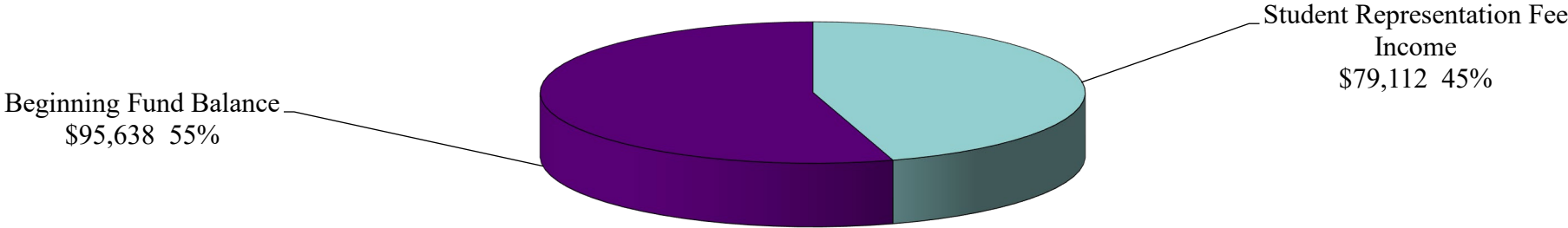
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
STUDENT REPRESENTATION FEE FUND**

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.

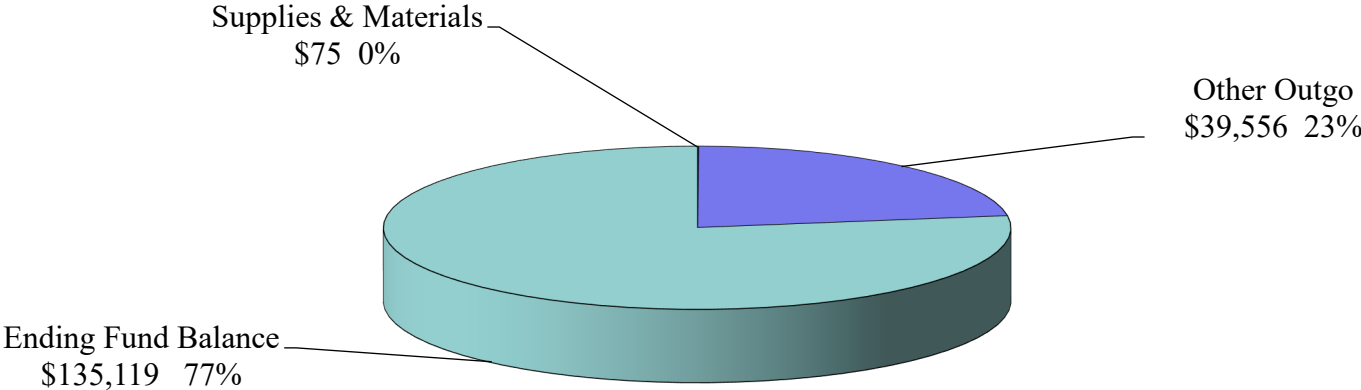
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Student Representation Fee Fund Revenues and Beginning Fund Balance: \$174,750



Student Representation Fee Fund Expenditures and Ending Fund Balance: \$174,750



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
Student Representation Fee Fund

<u>Revenues by Source</u>		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
8884	Student Representation Fee	\$ 79,112	\$ 79,112	\$ 79,112	\$ 66,485	\$ 79,112	18.99
	Beginning Fund Balance	22,840	62,396	62,396	62,396	95,638	53.28
	Total Revenues and Beginning Fund Balance	<u>\$ 101,952</u>	<u>\$ 141,508</u>	<u>\$ 141,508</u>	<u>\$ 128,881</u>	<u>\$ 174,750</u>	35.59

<u>Expenditures by Object</u>		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
4000	Supplies and Materials	\$ -	\$ 75	\$ 75	\$ -	\$ 75	100.00
5000	Other Operating Expenses and Services						
5601	AB105 Due to State	39,556	39,556	39,556	33,243	39,556	18.99
	Total Expenditures (4000 - 7000)	<u>39,556</u>	<u>39,631</u>	<u>39,631</u>	<u>33,243</u>	<u>39,631</u>	19.22
	Ending Fund Balance	62,396	101,877	101,877	95,638	135,119	41.28
	Total Expenditures and Ending Fund Balance	<u>\$ 101,952</u>	<u>\$ 141,508</u>	<u>\$ 141,508</u>	<u>\$ 128,881</u>	<u>\$ 174,750</u>	35.59

Note: Funds have not been utilized in FY 2016-2017 thru FY 2021-2022

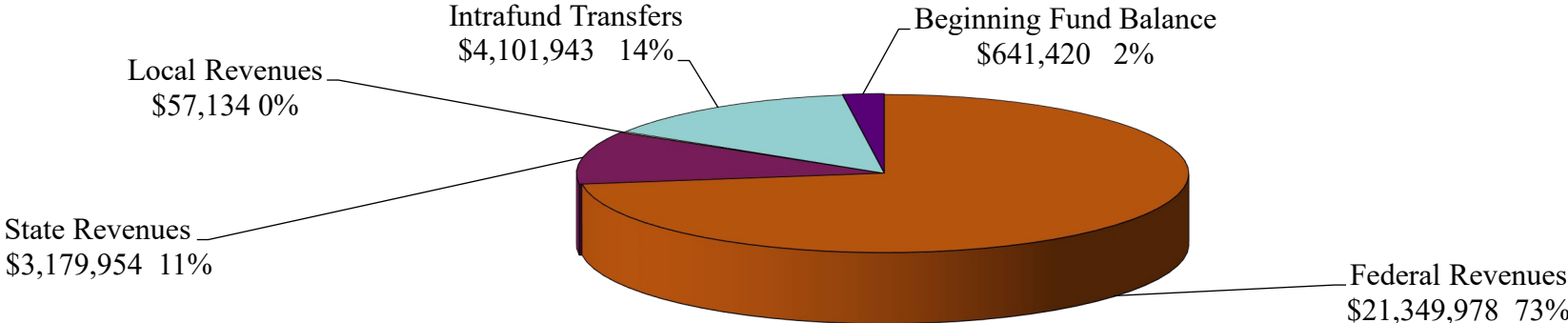
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
STUDENT FINANCIAL AID FUND**

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

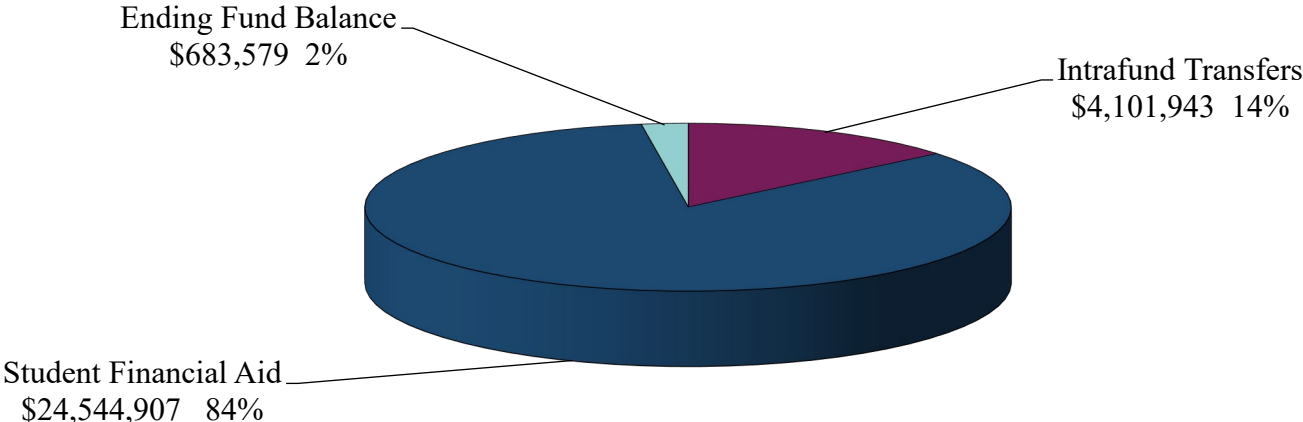
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries,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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

Student Financial Aid Fund Revenues and Beginning Fund Balance: \$29,330,429



Student Financial Aid Fund Expenditures and Ending Fund Balance: \$29,330,429



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
Student Financial Aid Fund

Revenues by Source	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
8100 Federal Revenues						
8151 PELL Grant	\$ 15,829,938	\$ 16,146,537	\$ 16,146,537	\$ 19,555,413	\$ 19,946,522	2.00
8151 ECARE Emergency Grant	2,018,750	-	-	-	-	-
8151 Direct Subsidized Loan	34,525	35,215	35,215	147,317	150,263	2.00
8151 Direct Unsubsidized Laon	25,638	26,151	26,151	138,970	141,749	2.00
8152 FSEOG	1,087,450	1,087,450	1,087,450	1,005,143	1,005,143	-
8159 GI Bill Chapter 33 Veterans Program	262,647	267,900	267,900	104,217	106,301	2.00
Total Federal Revenues	<u>19,258,948</u>	<u>17,563,253</u>	<u>17,563,253</u>	<u>20,951,060</u>	<u>21,349,978</u>	1.90
8600 State Revenues						
8640 CAL Grant B	1,551,987	1,583,027	1,583,027	2,953,317	3,012,383	2.00
8640 CAL Grant A	-	-	-	81,000	82,620	2.00
8641 CAL Grant C	147,426	150,374	150,374	83,285	84,951	2.00
Total State Revenues	<u>1,699,413</u>	<u>1,733,401</u>	<u>1,733,401</u>	<u>3,117,602</u>	<u>3,179,954</u>	2.00
8800 Local Revenues						
8861 Interest	52	52	52	162	162	-
8890 Other Local	56,972	56,972	56,972	56,972	56,972	-
Total Local Revenues	<u>57,024</u>	<u>57,024</u>	<u>57,024</u>	<u>57,134</u>	<u>57,134</u>	-
8900 Interfund Transfers-In	<u>2,167,568</u>	<u>2,645,687</u>	<u>2,645,687</u>	<u>20,929,984</u>	<u>4,101,943</u>	(80.40)
Total Revenues	<u>23,182,953</u>	<u>21,999,365</u>	<u>21,999,365</u>	<u>45,055,780</u>	<u>28,689,009</u>	(36.33)
Beginning Fund Balance	<u>397,821</u>	<u>579,257</u>	<u>579,257</u>	<u>579,257</u>	<u>641,420</u>	10.73
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 23,580,774</u>	<u>\$ 22,578,622</u>	<u>\$ 22,578,622</u>	<u>\$ 45,635,037</u>	<u>\$ 29,330,429</u>	(35.73)

Interfund transfer for FY 2021-2022 reflects \$17m from HEERF.
Interfund transfer for FY 2022-2023 reflects \$1.4m from HEERF.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2022-2023

Student Financial Aid Fund

<u>Expenditures by Object</u>		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
7000	Intrafund Transfers-Out	\$ 2,167,568	\$ 2,645,687	\$ 2,645,687	\$ 20,929,984	\$ 4,101,943	(80.40)
7500	Student Financial Aid						
7520	Student Financial Grant	20,861,402	19,197,207	19,197,207	24,093,977	24,575,857	2.00
7599	Prior Year Adjustments	(27,453)	(27,453)	(27,453)	(30,344)	(30,950)	2.00
	Total Student Financial Aid	<u>20,833,949</u>	<u>19,169,754</u>	<u>19,169,754</u>	<u>24,063,633</u>	<u>24,544,907</u>	2.00
	Total Expenditures	<u>23,001,517</u>	<u>21,815,441</u>	<u>21,815,441</u>	<u>44,993,617</u>	<u>28,646,850</u>	(36.33)
9700	Fund Balance Reserved						
9710	Legally Restricted	11,417	11,417	11,417	11,417	11,417	-
9750	Board Restricted	567,840	751,764	751,764	630,003	672,162	6.69
	Total Ending Fund Balance	<u>579,257</u>	<u>763,181</u>	<u>763,181</u>	<u>641,420</u>	<u>683,579</u>	6.57
	Total Expenditures and Ending Fund Balance	<u>\$ 23,580,774</u>	<u>\$ 22,578,622</u>	<u>\$ 22,578,622</u>	<u>\$ 45,635,037</u>	<u>\$ 29,330,429</u>	(35.73)

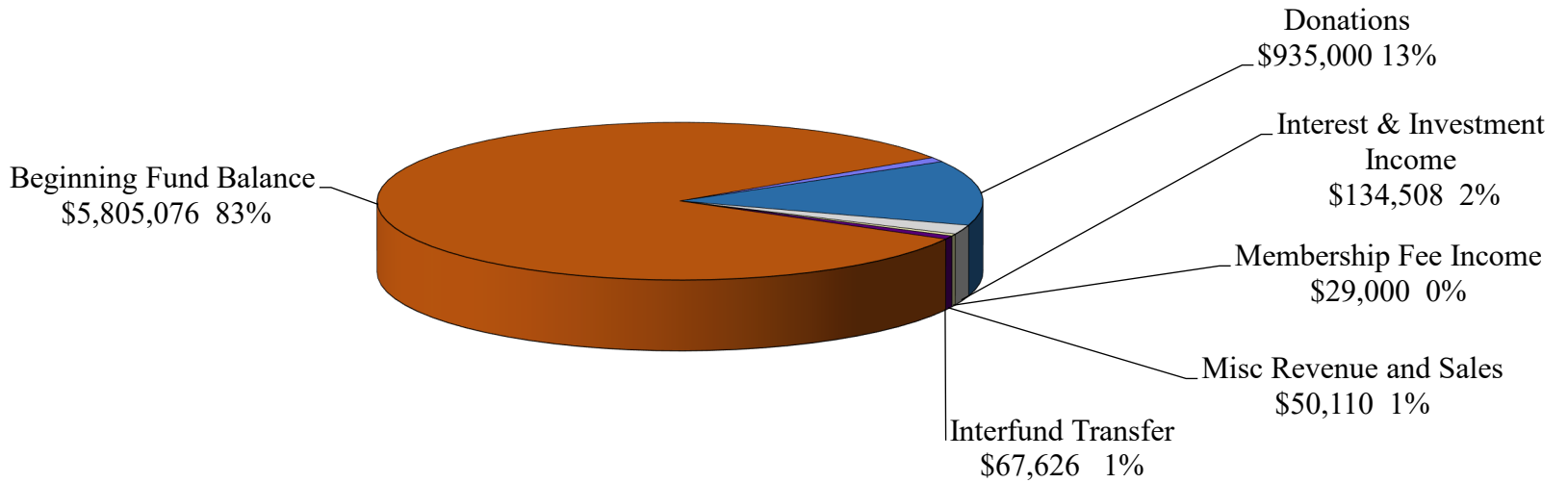
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
FOUNDATION FUND**

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

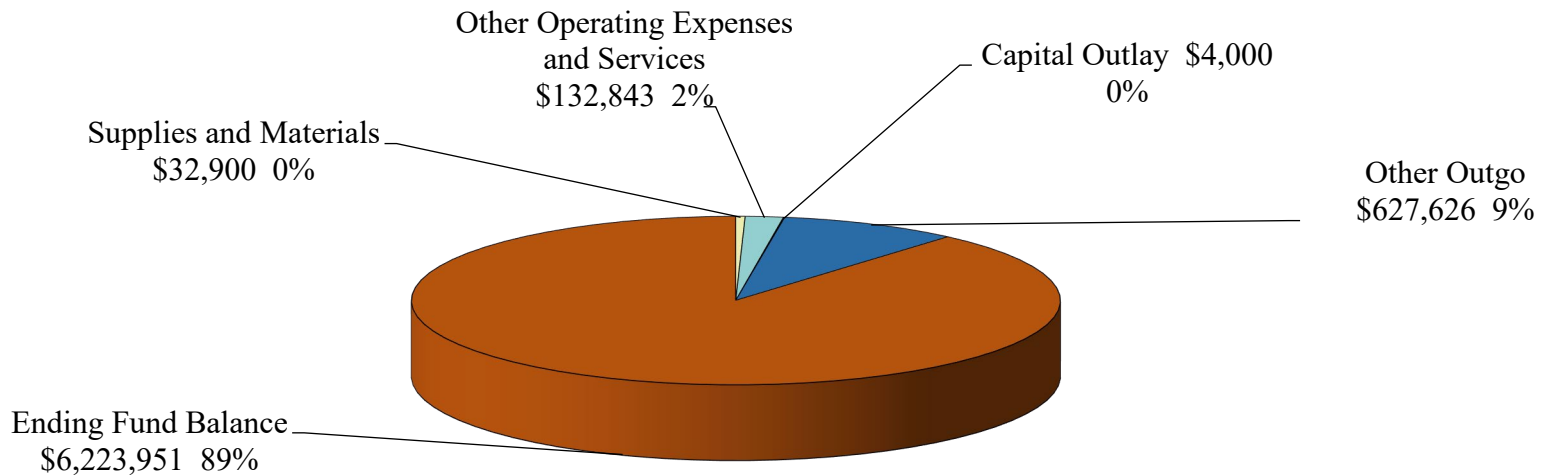
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

Foundation Fund Revenues and Beginning Fund Balance: \$7,021,320



Foundation Fund Expenditures and Ending Fund Balance: \$7,021,320



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
Foundation Fund

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Revenues	2022-2023 Tentative Budget	% Change Tent/Proj
8800 Local Revenues						
8821 Donations	\$ 728,833	\$ 680,000	\$ 680,000	\$ 920,758	\$ 935,000	1.55
8826 Loan Recoveries	-	100	100	-	100	100.00
8841 Ticket Sales	1,708	2,000	2,000	11,804	13,000	10.13
8842 Advertising Sales	-	2,005	2,005	1,272	2,005	57.63
8848 Fee Revenue	-	300	300	200	300	50.00
8849 Miscellaneous Sales	6,147	6,150	6,150	2,886	6,150	113.10
8856 Entry Fee Income	53	1,000	1,000	10,830	13,000	20.04
8857 Membership Fee	4,323	9,787	9,787	28,282	29,000	2.54
8859 Annual Management Fees	15,726	15,555	15,555	15,555	15,555	-
8861 Interest	1,194	129	129	149	179	20.13
8862 Investment Interest	104,267	84,362	84,362	87,177	90,000	3.24
8892 Revenue Clearing Computer Loans	(457)	-	-	-	-	-
8864 Investment Gains/Losses	908,480	44,329	44,329	44,329	44,329	-
Total Local Revenues	<u>1,770,274</u>	<u>845,717</u>	<u>845,717</u>	<u>1,123,242</u>	<u>1,148,618</u>	2.26
8999 Intrafund Transfers-In	87,582	56,355	56,355	56,355	67,626	20.00
Total Revenues and Other Financing Sources	<u>1,857,856</u>	<u>902,072</u>	<u>902,072</u>	<u>1,179,597</u>	<u>1,216,244</u>	3.11
Beginning Fund Balance	<u>4,205,257</u>	<u>5,284,212</u>	<u>5,284,212</u>	<u>5,284,212</u>	<u>5,805,076</u>	9.86
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 6,063,113</u>	<u>\$ 6,186,284</u>	<u>\$ 6,186,284</u>	<u>\$ 6,463,809</u>	<u>\$ 7,021,320</u>	8.63

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Foundation Fund

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
4000 Supplies and Materials						
4500 Non Instructional Supplies	\$ 8,852	\$ 25,000	\$ 25,000	\$ 86	\$ 25,000	>200
4501 Uniforms, Clothing, Costumes	6,491	5,500	5,500	1,988	5,500	176.66
4710 Food	955	2,400	2,400	1,571	2,400	52.77
Total Supplies and Materials	16,298	32,900	32,900	3,645	32,900	>200
5000 Other Operating Expenses and Services						
5002 Bad Debt	800	200	200	-	200	100.00
5045 Postage	762	200	200	8,520	10,000	17.37
5100 Contract Services	45,550	40,000	40,000	30,916	40,000	29.38
5151 Foundation Management Fee	15,726	15,555	15,555	15,555	15,555	-
5195 Entry Fee	(350)	2,415	2,415	-	2,415	100.00
5210 Mileage	99	250	250	119	250	110.08
5220 Conferences	690	40	40	780	936	20.00
5224 Student Travel	-	2,000	2,000	-	2,000	100.00
5300 Dues and Memberships	1,800	7,480	7,480	330	7,480	>200.00
5500 Utilities	-	1	1	1	1	-
5635 Rents or Leases	729	4,043	4,043	1,000	4,043	>200
5690 Miscellaneous	1	3,000	3,000	-	3,000	>200
5740 Advertising	-	1,350	1,350	-	1,350	100.00
5801 Donations Exp	878	800	800	1,052	1,263	20.06
5802 Prizes and Awards	1,188	3,396	3,396	3,206	3,396	5.93
5890 Other Services	-	554	554	-	554	100.00
5995 Bank Charges	34,025	32,780	32,780	33,533	36,000	7.36
5999 Credit Charges	912	2,799	2,799	3,721	4,400	18.25
Total Other Operating Expenses and Services	102,810	116,863	116,863	98,733	132,843	34.55

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Foundation Fund

Expenditures by Object	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Projected Expenditures	2022-2023 Tentative Budget	% Change Tent/Proj
6000 Capital Outlay						
6942 Equip Expense Noninstructional	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	100.00
7000 Other Outgo						
7301 Intrafund Transfers-Out	87,581	56,355	56,355	56,355	67,626	20.00
7510 Student Financial Scholarship	568,212	560,000	560,000	500,000	560,000	12.00
Total Other Outgo	<u>655,793</u>	<u>616,355</u>	<u>616,355</u>	<u>556,355</u>	<u>627,626</u>	12.81
Total Expenditures (2000-7000)	<u>778,901</u>	<u>770,118</u>	<u>770,118</u>	<u>658,733</u>	<u>797,369</u>	21.05
9700 Fund Balance						
9710 Legally Restricted Reserve	1,237,925	1,237,924	1,237,924	1,237,924	1,237,924	-
9750 Board Restricted Reserve	<u>4,046,287</u>	<u>4,178,242</u>	<u>4,178,242</u>	<u>4,567,152</u>	<u>4,986,027</u>	9.17
Total Ending Fund Balance	<u>5,284,212</u>	<u>5,424,166</u>	<u>5,416,166</u>	<u>5,805,076</u>	<u>6,223,951</u>	7.22
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 6,063,113</u>	<u>\$ 6,186,284</u>	<u>\$ 6,186,284</u>	<u>\$ 6,463,809</u>	<u>\$ 7,021,320</u>	8.63

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023
COST-OF-LIVING ADJUSTMENT

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

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	3.23
1995-96	2.73	2.73
1996-97	3.06	3.21
1997-98	2.97	2.65
1998-99	2.26	3.95
1999-00	1.41	1.41
2000-01	3.17	3.17
2001-02	3.87	3.87
2002-03	2.00	2.00
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	5.66
2009-10	0.00	4.25
2010-11	0.00	-0.39
2011-12	0.00	2.24
2012-13	0.00	3.24
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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

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.

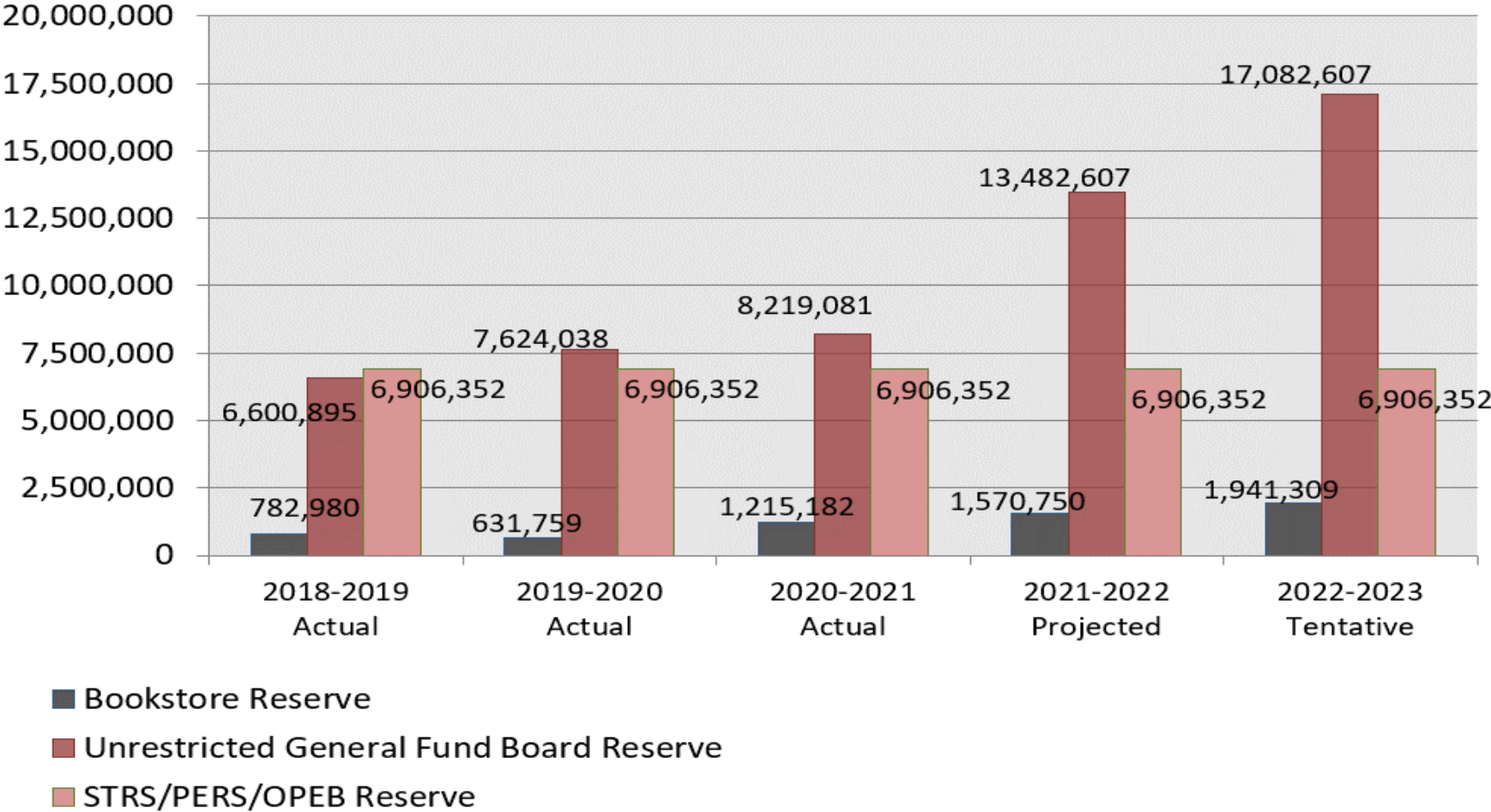
The "Salaries for Classroom Instructors" includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district's 50% computation for the fiscal years 1992-93 through 2022-2023(expressed as a percentage).

Fiscal Year	<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	
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	50.00	estimated
2022-23	50.00	estimated

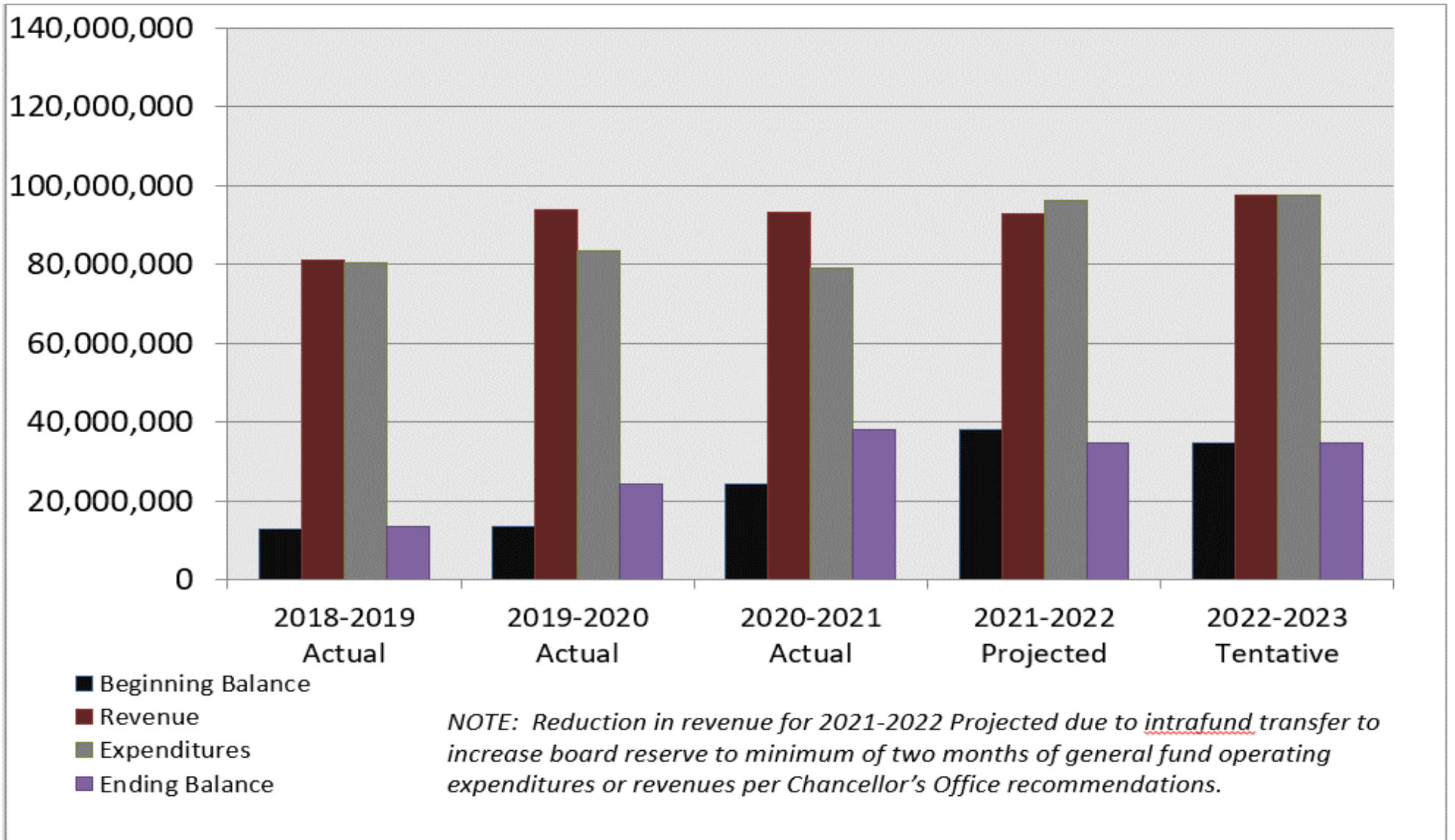
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

HISTORICAL DATA DISTRICT RESERVES



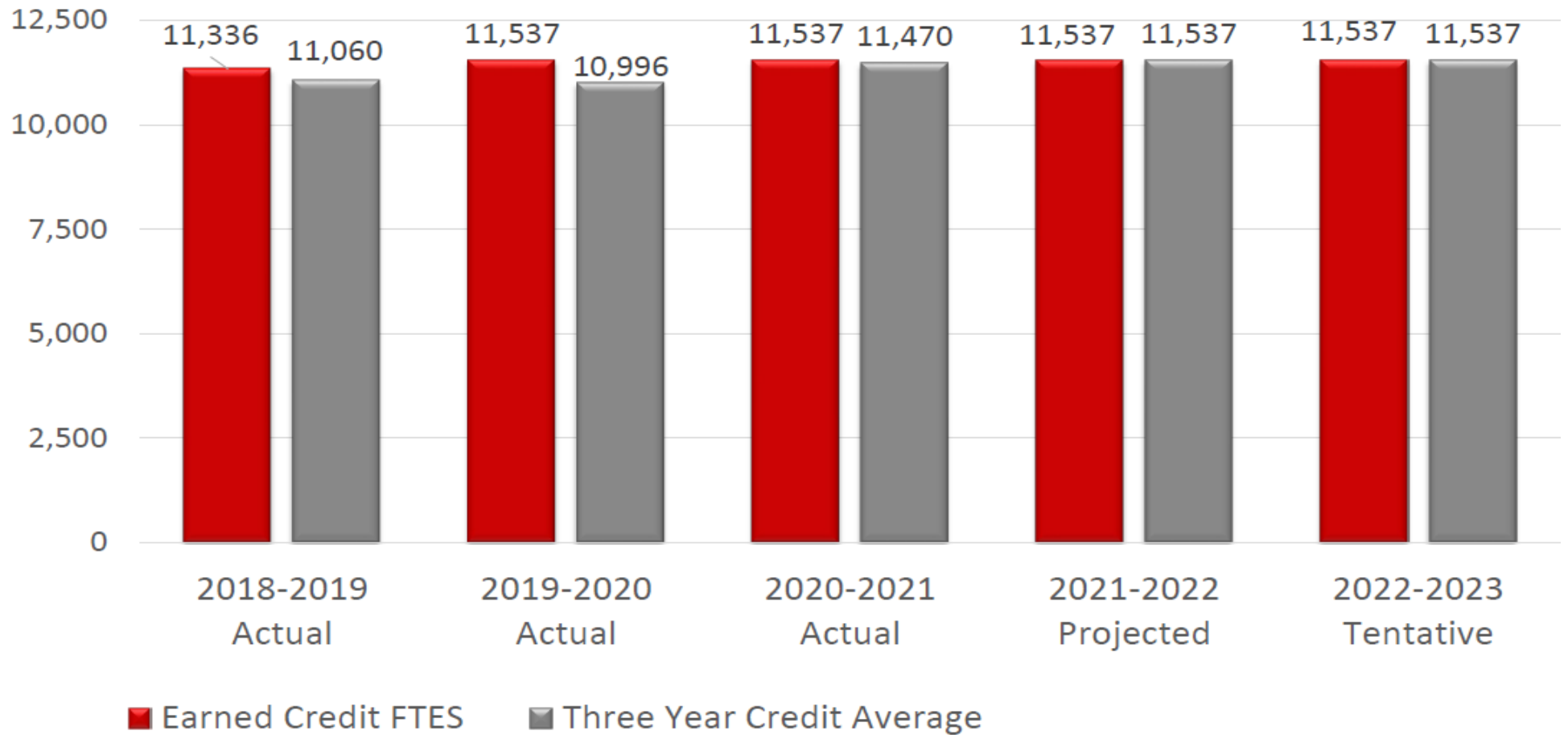
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

HISTORICAL DATA Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

HISTORICAL DATA FTES COMPARISONS



**Credit FTES Only (excludes Special Admit Credit)
Based on the Chancellor's Office 2021-22 P1 report released on 3/15/22*

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2022-2023

Capital Outlay Projects Fund By Project

		<u>2021-2022</u> <u>Projected</u>	<u>2022-2023</u> <u>Tentative</u>
<u>BEGINNING FUND BALANCE</u>		\$ 6,504,581	\$ 16,672,617
<u>REVENUES</u>			
1	State Capital Outlay	\$ 11,716,000	\$ 30,032,000
2	State Scheduled Maintenance and Block Grant	5,760,314	4,951,932
3	Interest	45,000	45,000
4	Redevelopment	600,000	600,000
5	Capital Outlay Surcharge	90,000	90,000
6	Interfund Transfer In	10,000,000	5,000,000
<u>TOTAL REVENUES</u>		\$ 28,211,314	\$ 40,718,932
<u>TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE</u>		\$ 34,715,895	\$ 57,391,549
<u>EXPENDITURES</u>			
1	District - DSA Contract	\$ -	\$ 5,000.00
2	District - Facilities Five Year Plan	30,000	30,000
3	District - Facility Improvement Projects MVC	217,644	217,644
4	District - Facility Improvement Projects SJC	217,644	217,644
5	District - Facility Improvement Projects TVC	217,644	217,644
6	District - Facility Improvement Projects SGP	94,086	228,554
7	District - Fleet Replacement	150,000	200,000
8	District - Instruction Support	-	30,000
9	District - Misc Bond and Group II Bond Projects	700,000	2,000,000
10	District - New Employee Furniture and Equipment	6,000	40,000
11	District - Parking Lot Improvements	246,000	1,000,000
12	District - Renovation	28,000	227,933
13	District - Roof Repair Project	12,400	150,000
14	District - Scheduled Maintenance Special Repair/Instructional Block Grant	1,000,000	4,951,932
15	District - Site Security	20,000	50,000
16	District - Student Services Support	30,000	30,000
17	District - Video Conference Equipment	-	50,000
18	District - Xerox Lease	660,000	660,000
19	District - Admin Support	30,000	30,000
20	MVC - Bookstore Modulars & Wardrobe Modular rehab Funds	150,000	-
21	SJC - Bldg 200 & 1150 Secondary Effects	1,250,000	12,000,000
22	MVC - STEM Building	6,016,000	17,707,000
23	MVC - Underground Utilities MVC	743,000	-
24	SJC - Solar Maintenance	24,860	25,000
25	SJC - STEM Building	5,700,000	12,325,000
26	SJC - HVAC Upgrade	-	2,000,000
27	SWC - South West Corridor	500,000	500,000
<u>TOTAL EXPENDITURES</u>		\$ 18,043,278	\$ 54,893,351
<u>ENDING FUND BALANCE</u>		\$ 16,672,617	\$ 2,498,198
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>		\$ 34,715,895	\$ 57,391,549

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

Bond Fund By Project

		Total Project Budget	2021-2022 Projected	Estimate Cumulative To Date Through 06/30/2022	2022-2023 Tentative	Total Remaining Balance
		\$ -	\$ 97,589,742	\$ -	\$ 46,089,763	\$ 1,586,311
BEGINNING FUND BALANCE		\$ -	\$ 97,589,742	\$ -	\$ 46,089,763	\$ 1,586,311
REVENUES						
1. Bond Funds - Series A		\$ 70,000,000	\$ -	\$ 70,000,000	\$ -	\$ -
2. Bond Funds - Series B		120,000,000	-	\$120,000,000	-	-
3. Bond Funds - Series C		105,414,750	-	105,414,750	-	-
4. Interest		5,526,649	200,000	5,426,649	100,000	-
TOTAL REVENUES AND BEGINNING FUND BALANCE		\$ 300,941,399	\$ 97,789,742	\$ 300,841,399	\$ 46,189,763	\$ 1,586,311
EXPENDITURES						
1. District - Athletics Facilities Renovation	(Series A)	\$ 12,210,227	\$ -	\$ 12,210,227	\$ -	\$ -
2. District - Building Security Access Control	(Series A)	41,750	-	41,750	-	-
3. District - CDEC Security Enhancements	(Series A)	624,801	-	624,801	-	-
4. District - Classroom Phones	(Series A)	75,090	-	75,090	-	-
5. District - EIR/CEQA	(Series A)	1,221,742	-	1,221,742	-	-
6. District - Fiber Re-Capitalization (Technology)	(Series A)	447,733	-	447,733	-	-
7. District - Infrastructure Master Plan	(Series A)	416,363	-	416,363	-	-
8. District - Lease Revenue Bond (LRB)	(Series A)	12,488,443	-	12,488,443	-	-
9. District - Miscellaneous Planning and Bond Management Expenses	(Series A)	438,799	1,094	433,799	2,500	2,500
10. District - Network and Control Switches Upgrades	(Series A)	986,523	-	986,523	-	-
11. District - Planning	(Series A)	1,189,867	-	1,189,867	-	-
12. District - Shade Structure Projects	(Series A)	1,624,378	109,263	1,624,378	-	-
13. District - Signage and Wayfinding	(Series A)	3,059,300	35,580	59,300	3,000,000	-
14. District - Solar Photovoltaic System	(Series A)	2,846,621	-	2,846,621	-	-
15. District - Video Conferencing Upgrades	(Series A)	322,697	-	322,697	-	-
16. District - Wireless Deployment	(Series A)	1,014,854	-	1,014,854	-	-
17. MVC - Building 300 Renovation	(Series A)	100,613	-	100,613	-	-
18. MVC - Building 3000 Rehabilitation/Fiber Installation	(Series A)	3,518,567	-	3,518,567	-	-
19. MVC - Emergency Generator	(Series A)	2,163,496	68,028	163,496	2,000,000	-
20. MVC - Parking Lot Expansion	(Series A)	250,000	-	-	250,000	-
21. MVC - Science Labs and Classroom Modular Swing Space	(Series A)	4,796,130	-	4,796,130	-	-
22. SGP - New Center Template	(Series A)	6,770	-	6,770	-	-
23. SGP - Science Labs and Classroom Modular Swing Space	(Series A)	336,180	-	336,180	-	-
24. SJC - Emergency Generator	(Series A)	390,252	-	390,252	-	-
25. SJC - Parking Lot Expansion	(Series A)	251,350	-	-	250,000	-
26. SJC - Science Labs and Classroom Modular Swing Space	(Series A)	1,048,931	-	1,048,931	-	-
27. SJC - Secondary Effects	(Series A)	236,750	23,675	236,750	-	-
28. Wildomar - New Center Template	(Series A)	385,411	-	385,411	-	-
29. TVC - MSJC Temecula	(Series A)	20,000,000	-	20,000,000	-	-
30. TVC - MSJC Temecula	(Series B)	36,519,855	-	36,519,855	-	-
31. District - Cost of Issuance	(Series B)	767,015	-	767,015	-	-
32. MVC - Building 700 Renovation	(Series B)	4,813,261	7,255	4,813,261	-	-
33. MVC - Marquee	(Series B)	32,962	-	32,962	-	-
34. MVC - STEM	(Series B)	2,724,474	1,429,652	2,724,474	-	-
35. MVC - Stadium	(Series B)	10,586,834	1,030,415	10,586,834	-	-
36. MVC - Underground Utility Relocation	(Series B)	218,790	218,790	218,790	-	-
37. SJC - Infrastructure Projects	(Series B)	275,891	-	275,891	-	-
38. SJC - Marquee	(Series B)	300,075	-	300,075	-	-
39. SJC - STEM Building	(Series B)	2,678,878	1,634,192	2,678,878	-	-
40. TVC Renovation - Phase 1 (Building G)	(Series B)	64,794,408	2,837,339	64,794,408	-	-
41. TVC Renovation - Phase 2 (Building F and Central Plant)	(Series B)	6,280,395	-	6,280,395	-	-
42. District - Cost of Issuance Series C	(Series C)	749,750	-	749,750	-	-
43. MVC - Stadium	(Series C)	42,324,545	34,153,005	38,153,257	4,171,288	-
44. MVC - STEM Building	(Series C)	25,624,147	5,346,007	5,346,007	20,278,140	-
45. SJC - STEM Building	(Series C)	18,457,208	4,805,684	4,805,684	13,651,524	-
46. TVC Renovation - Phase 1 (Building G)	(Series C)	1,000,000	-	-	1,000,000	-
47. TVC Renovation - Phase 2 (Building F and Central Plant)	(Series C)	8,715,462	-	8,715,462	-	-
TOTAL EXPENDITURES		\$ 299,357,588	\$ 51,699,979	\$ 254,751,636	\$ 44,603,452	\$ 2,500
ENDING FUND BALANCE		\$ 1,583,811	\$ 46,089,763	\$ 46,089,763	\$ 1,586,311	\$ 1,583,811
TOTAL EXPENDITURES AND ENDING FUND BALANCE		\$ 300,941,399	\$ 97,789,742	\$ 300,841,399	\$ 46,189,763	\$ 1,586,311

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2022-2023**

**Mt. San Jacinto College
Budget Allocation Model - Tentative FY 2022-2023**

Unrestricted General Fund - Unaudited

Revenue	Tentative Budget FY 2022-2023
Net additional Unbudgeted Revenue over Expense	\$ 34,299,947
Unused Categorical Program Interfund Transfer	-
Budgeted Ending Balance 6/30/22	<u>300,000</u>
Unaudited Beginning Balance 7/1/2022	\$ 34,599,947
FY 2022-2023 Projected Revenue	<u>101,475,445</u>
Total Anticipated Revenue	136,075,392

Notes	
1. Less, Unrestricted Reserve	(300,000)
2. Less, Student Financial Services	(85,000)
3. Less, Interfund Transfer to Childcare	(56,261)
4. Less, Intrafund Transfer to Block Grant	(262,260)
5. Less, Intrafund transfer to Board designated reserve at 17%	(\$3,600,000)
6. Less, Interfund Transfer to Self Insurance	(535,372)
7. Less, Interfund Transfer to Capital Outlay	(5,000,000)
	<u>(9,838,893)</u>
Total Available Funds for Allocation (TAFA)	\$ 126,236,499

Allocation Increment	
1. PY Base Expenditure Budget (FY 2021-2022)	\$ 125,836,120
2. CY TAFA (2022-2023)	<u>126,236,499</u>
3. Allocation Increment (A.I.)	400,379
4. FY 2022-2023 Base Budget Adjustments	400,379
Remaining Allocation Increment	\$ -

Expenditures	President	Instruction	Student Services	Business Services	Human Resources	Institutional Effectiveness	Total
FY 2021-2022 Base Expenditure Budget (1000-6XXX)	\$ 3,622,089	\$ 49,826,832	\$ 9,845,001	\$ 47,770,039	\$ 5,180,778	\$ 9,591,381	\$ 125,836,120
FY 2022-2023 Base Budget Adjustments	(91,564)	1,763,749	1,730,435	(3,297,127)	221,344	73,542	400,379
FY 2022-2023 Total Expenditure Budget	<u>\$ 3,530,525</u>	<u>\$ 51,590,581</u>	<u>\$ 11,575,436</u>	<u>\$ 44,472,912</u>	<u>\$ 5,402,122</u>	<u>\$ 9,664,923</u>	<u>\$ 126,236,499</u>
P Permanent Base Ongoing Funding	91,636,552						
O One Time Funding	34,599,947						
	<u>126,236,499</u>						
	<u>San Jacinto Campus</u>	<u>Menifee Valley Campus</u>	<u>Temecula Valley Campus</u>	<u>San Gorgonio Campus</u>	<u>District Wide (1)</u>	<u>Total</u>	
FY 2022-2023 Total Expenditure Budget by Campus (1000-6XXX)*	<u>\$ 26,165,208</u>	<u>\$ 35,413,316</u>	<u>\$ 6,477,117</u>	<u>\$ 508,515</u>	<u>\$ 57,672,343</u>	<u>\$ 126,236,499</u>	

Note:
(1) District Wide total includes beginning balance.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT TENTATIVE BUDGET 2022-2023

