



Mt. San Jacinto Community College District

Tentative Budget 2026-2027

Board of Trustees

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Vicki Carpenter - Clerk, Area 3

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Mission Statement

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

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

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

Approved by the Board of Trustees on December 14, 2023



**MT. SAN JACINTO COMMUNITY
COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

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To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: FY 2026-2027 Tentative Budget
Date: June 11, 2026

On May 14, 2026, Governor Newsom released his May Revision for the FY 2026-2027 state budget. The Governor’s May Revision total budget of \$349.4 billion is slightly higher than the \$348.9 billion from the proposed January budget. The General Fund increases approximately \$18 billion or 8% to \$246.6 billion over the current year enacted budget.

For California Community Colleges, the budget remains stable, focusing on maintaining base funding stability and continued investments toward achieving Vision 2030 and Roadmap goals. The May Revise includes a 2.87% statutory COLA for college apportionments and select categorical programs, and an additional 1.44% discretionary COLA for a total apportionments COLA of 4.31%. As a condition for receiving the discretionary portion of the COLA, districts must implement the provisions of Assembly Bill 65 and provide employees with paid family leave. The May Revise maintains the January proposal for \$120.7 million one-time for deferred maintenance needs and additional one-time funding for Common Cloud Data Platform, Credit for Prior Learning (CPL) Initiative, and Student Support Block Grant. The Proposition 98 Minimum Guarantee for FY 2026-2027 increased from the January estimate of \$125.5 billion to \$127.1 billion.

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

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

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

The District will continue to monitor and analyze the state budget updates. Once the Governor signs the FY 2026-2027 state budget, all updates will be reflected in the FY 2026-2027 Adopted budget proposal.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 186,661,798
11	Board of Trustees Special Reserve Fund	\$ 25,669,674
12	General Fund Restricted	\$ 48,574,080
12	Parking Fund	\$ 1,235,606
12	Health Center Fund	\$ 1,887,488
12	Instructional Equipment Block Grant Fund	\$ 2,146,992
32	Cafeteria Fund (Auxiliary account)	\$ 3,376,590
33	Child Development Fund	\$ 2,475,527
41	Capital Outlay Projects Fund	\$ 57,319,806
43	Bond Project Fund	\$ 20,323,680
61	Self-Insurance Fund	\$ 12,107,243
71	Student Government Association Fund (Auxiliary account)	\$ 789,768
72	Student Representation Fee Fund (Auxiliary account)	\$ 158,581
74	Student Financial Aid Fund	\$ 53,624,509
79	Foundation Fund (Auxiliary account)	\$ 9,654,371
	TOTAL ALL FUNDS	<u>\$ 426,005,713</u>

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

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

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

General Fund

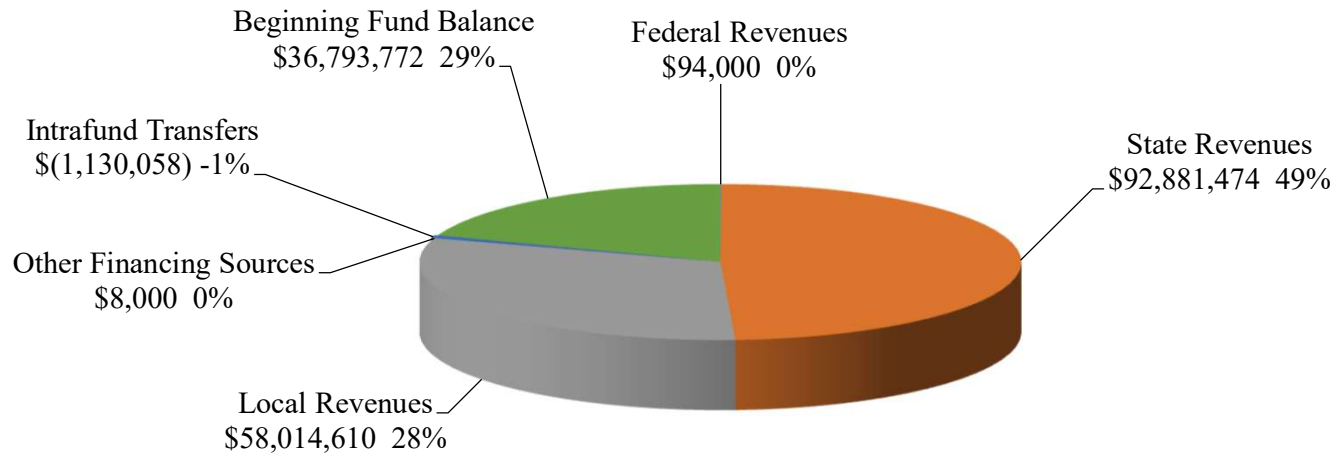
Board of Trustees General Reserve Fund

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

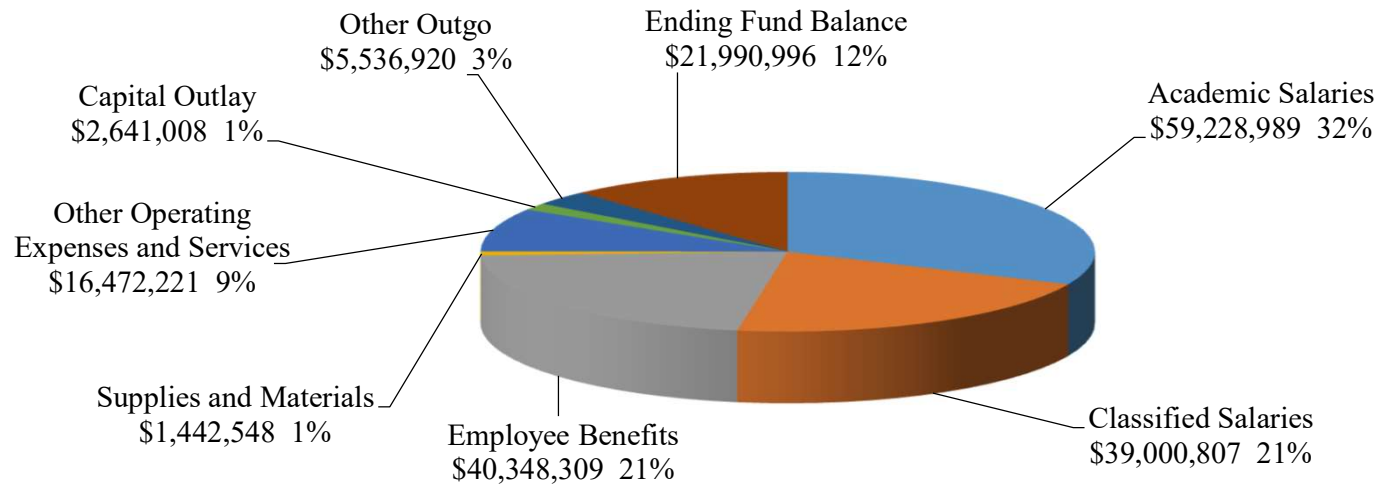
The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted reserves to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds or return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

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

General Fund 11 Unrestricted Revenues and Beginning Fund Balance: \$209,594,196



General Fund 11 Unrestricted Expenditures and Ending Fund Balance: \$209,594,196



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2026-2027

General Fund 11 Unrestricted

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
8100	Federal Revenues						
8150	Student Financial Aid	\$ 126,708	\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	-
	Total Federal Revenues	<u>126,708</u>	<u>94,000</u>	<u>94,000</u>	<u>94,000</u>	<u>94,000</u>	-
8600	State Revenues						
8611	State General Apportionment*	48,148,582	56,284,197	56,284,197	60,407,545	65,006,012	15.50
8615	Student Enrollment Fee Administration	194,185	200,000	200,000	200,000	200,000	-
8630	Proposition 30*	20,787,216	18,625,175	18,625,175	20,178,777	18,625,175	-
8671	Homeowners' Property Tax Relief*	318,771	318,771	318,771	318,771	318,771	-
8681	State Lottery	2,886,527	2,165,241	2,165,241	2,165,241	2,659,620	22.83
8685	State Mandated Costs	445,981	445,981	445,981	425,349	425,349	(4.63)
8690	Part Time Faculty Compensation/Other	362,645	418,881	418,881	418,881	418,881	-
8690	Full Time Faculty Hire	1,666,679	1,666,679	1,666,679	1,666,679	1,666,679	-
8690	State Teachers' Retirement System On Behalf	3,150,150	3,315,710	3,315,710	3,315,710	3,560,987	7.40
	Total State Revenues	<u>77,960,736</u>	<u>83,440,635</u>	<u>83,440,635</u>	<u>89,096,953</u>	<u>92,881,474</u>	11.31
8800	Local Revenues						
8809	Redevelopment Asset Liquidation*	5,928	5,928	5,928	5,928	5,928	-
8811	Tax Allocation, Secured Roll*	44,847,681	42,161,458	42,161,458	42,161,458	42,161,458	-
8812	Tax Allocation, Supplemental Roll*	1,674,879	1,674,879	1,674,879	1,674,879	1,674,879	-
8813	Tax Allocation, Unsecured Roll*	2,401,139	2,100,000	2,100,000	2,100,000	2,100,000	-
8816	Prior Years' Taxes*	936,245	800,000	800,000	800,000	800,000	-
8817	Education Revenue Augmentation Fund*	(4,515,985)	(4,515,985)	(4,515,985)	(4,515,985)	(4,515,985)	-
8818	Redevelopment Agency Funds*	778,137	725,000	725,000	725,000	725,000	-
8819	Redevelopment Residual*	4,249,825	3,500,000	3,500,000	3,500,000	3,500,000	-
8831	Contract Instructional Services	87,058	72,000	72,000	71,029	72,000	-
8840	Sales and Commissions	22,277	25,200	25,200	19,628	25,200	-
8850	Rents and Leases	94,325	239,230	239,230	112,845	254,127	6.23
8860	Interest and Investment	5,883,405	3,500,000	3,500,000	3,500,000	3,500,000	-
8872	Community Service Class Fees	102,447	355,438	355,438	67,268	355,438	-
8874	Enrollment Fees*	4,768,863	5,323,749	5,323,749	5,323,749	5,323,749	-
8877	Instructional Materials Fees	4,250	5,000	5,000	5,000	5,000	-
8879	Student Records Fees	51,813	50,000	50,000	45,000	45,000	(10.00)
8880	Nonresident Tuition	943,921	1,439,675	1,439,675	939,675	1,353,708	(5.97)
8885	Other Student Fees and Charges	61,789	142,695	142,695	142,695	148,634	4.16
8890	Other Local	447,540	480,191	480,191	480,191	480,474	0.06
	Total Local Revenues	<u>62,845,537</u>	<u>58,084,458</u>	<u>58,084,458</u>	<u>57,158,360</u>	<u>58,014,610</u>	(0.12)

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

<u>Revenues by Source</u>	2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
8900 Other Financing Sources						
8912 Sale of Equipment and Supplies	\$ 1,368	\$ 8,000	\$ 8,000	\$ 1,368	\$ 8,000	-
8999 Intrafund Transfers - In (Out)	(2,016,913)	(457,767)	(457,767)	(1,260,777)	(1,130,058)	146.86
Total Other Financing Sources	<u>(2,015,545)</u>	<u>(449,767)</u>	<u>(449,767)</u>	<u>(1,259,409)</u>	<u>(1,122,058)</u>	149.48
Total Revenues	<u>138,917,436</u>	<u>141,169,326</u>	<u>141,169,326</u>	<u>145,089,904</u>	<u>149,868,026</u>	6.16
Beginning Fund Balance	<u>56,584,195</u>	<u>64,592,903</u>	<u>64,592,903</u>	<u>64,592,903</u>	<u>36,793,772</u>	(43.04)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 195,501,631</u>	<u>\$ 205,762,229</u>	<u>\$ 205,762,229</u>	<u>\$ 209,682,807</u>	<u>\$ 186,661,798</u>	(9.28)

Note: Total Computational Revenue (TCR) for FY 2026-2027 Tentative Budget = \$135,618,512. *Accounts used for the revenue calculation, 8874 calculated at 98% of budgeted revenue.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2026-2027

General Fund 11 Unrestricted

<u>Expenditures by Object</u>	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
1000 Academic Salaries						
1100 Instructional Salaries, Regular/Contract	\$ 19,792,543	\$ 24,345,645	\$ 24,345,645	\$ 26,816,313	\$ 26,182,376	7.54
1200 Non Instructional Salaries, Regular/Contract	8,738,758	10,277,208	10,277,208	8,676,726	10,917,453	6.23
1300 Instructional Salaries, Other	15,922,110	18,254,123	18,264,123	14,670,390	20,830,134	14.11
1400 Non Instructional Salaries, Other	1,313,988	1,169,714	1,169,714	1,673,173	1,299,026	11.06
Total Academic Salaries	45,767,399	54,046,690	54,056,690	51,836,602	59,228,989	9.59
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	21,748,696	28,166,942	28,166,942	23,011,910	33,345,997	18.39
2200 Instructional Aides, Regular	3,104,446	3,135,513	3,135,513	3,318,007	3,697,176	17.91
2300 Non Instructional Salaries, Other	2,280,443	1,174,833	1,174,833	2,232,749	1,218,015	3.68
2400 Instructional Aides, Other	559,131	739,619	739,619	415,719	739,619	-
Total Classified Salaries	27,692,716	33,216,907	33,216,907	28,978,385	39,000,807	17.41
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	9,607,617	9,099,753	9,101,663	16,459,313	9,985,173	9.73
3200 Public Employees' Retirement System Fund	6,493,615	8,156,430	8,156,430	19,911,096	9,416,967	15.45
3300 Old Age, Survivors, Disability	2,803,416	3,631,758	3,631,903	2,891,948	4,156,642	14.45
3400 Health and Welfare	7,086,178	8,690,860	8,690,860	7,812,899	10,537,478	21.25
3500 State Unemployment Insurance	36,480	43,286	43,291	36,444	48,999	13.20
3600 Workers' Compensation Insurance	976,537	1,165,834	1,165,968	986,621	1,312,347	12.57
3900 Other	1,953,448	9,645,426	9,645,426	10,629,906	4,890,703	(49.30)
Total Employee Benefits	28,957,291	40,433,347	40,435,541	58,728,227	40,348,309	(0.21)
4000 Supplies and Materials						
4100 Textbooks	-	2,006	2,006	44,625	2,006	-
4200 Books	3,705	7,084	6,739	3,704	5,989	(15.46)
4300 Instructional	44,367	131,634	143,325	147,416	147,457	12.02
4500 Non Instructional	674,682	1,183,247	1,207,092	1,001,024	1,243,934	5.13
4600 Transportation	11,204	43,035	43,035	24,568	43,035	-
4700 Food Services	176	100	308	-	127	27.00
Total Supplies and Materials	734,134	1,367,106	1,402,505	1,221,337	1,442,548	5.52

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

<u>Expenditures by Object</u>	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
5000 Other Operating Expenses and Services						
5003 Printing	\$ 18,719	\$ 32,890	\$ 31,890	\$ 12,829	\$ 33,890	3.04
5045 Postage	105,305	191,295	191,628	111,823	184,685	(3.46)
5100 Consultants	2,224,479	604,627	615,280	1,007,944	514,700	(14.87)
5200 Conferences	480,432	765,061	756,302	613,951	783,051	2.35
5300 Memberships and Dues	194,355	200,585	203,579	165,050	206,899	3.15
5400 Insurance	1,087,679	1,542,906	1,542,906	1,303,644	1,542,906	-
5500 Utilities	3,300,972	4,024,704	4,027,874	4,404,545	4,524,302	12.41
5600 Rents, Leases, and Maintenance	2,725,760	3,459,675	3,462,345	3,516,910	3,623,448	4.73
5700 Legal, Elections, and Audit	1,093,887	1,129,572	1,131,082	650,334	1,128,022	(0.14)
5800 Other	448,644	3,681,591	3,609,549	3,159,348	3,930,318	6.76
Total Other Operating Expenses and Services	<u>11,680,232</u>	<u>15,632,906</u>	<u>15,572,435</u>	<u>14,946,378</u>	<u>16,472,221</u>	5.37
6000 Capital Outlay						
6100 Sites and Site Improvements	-	192,193	192,193	-	37,193	(80.65)
6200 Buildings	183,889	13,695	15,440	84,342	11,911	(13.03)
6300 Library Books and Materials	2,618	269,608	269,608	252,134	267,358	(0.83)
6400 Equipment	390,125	2,421,463	2,432,596	1,382,973	2,324,546	(4.00)
Total Capital Outlay	<u>576,632</u>	<u>2,896,959</u>	<u>2,909,837</u>	<u>1,719,449</u>	<u>2,641,008</u>	(8.84)
Total Expenditures	<u>115,408,404</u>	<u>147,593,915</u>	<u>147,593,915</u>	<u>157,430,378</u>	<u>159,133,882</u>	7.82
7000 Other Outgo						
7300 Interfund Transfers-Out	15,191,878	15,458,657	15,458,657	15,458,657	5,451,920	(64.73)
7500 Student Financial Aid	308,446	85,000	85,000	-	85,000	-
7900 Contingencies and Reserves	64,592,903	42,624,657	42,624,657	36,793,772	21,990,996	(48.41)
Total Other Outgo and Contingencies	<u>80,093,227</u>	<u>58,168,314</u>	<u>58,168,314</u>	<u>52,252,429</u>	<u>27,527,916</u>	(52.68)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 195,501,631</u>	<u>\$ 205,762,229</u>	<u>\$ 205,762,229</u>	<u>\$ 209,682,807</u>	<u>\$ 186,661,798</u>	(9.28)

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027
BOARD OF TRUSTEES SPECIAL RESERVE FUND 11

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

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

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

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

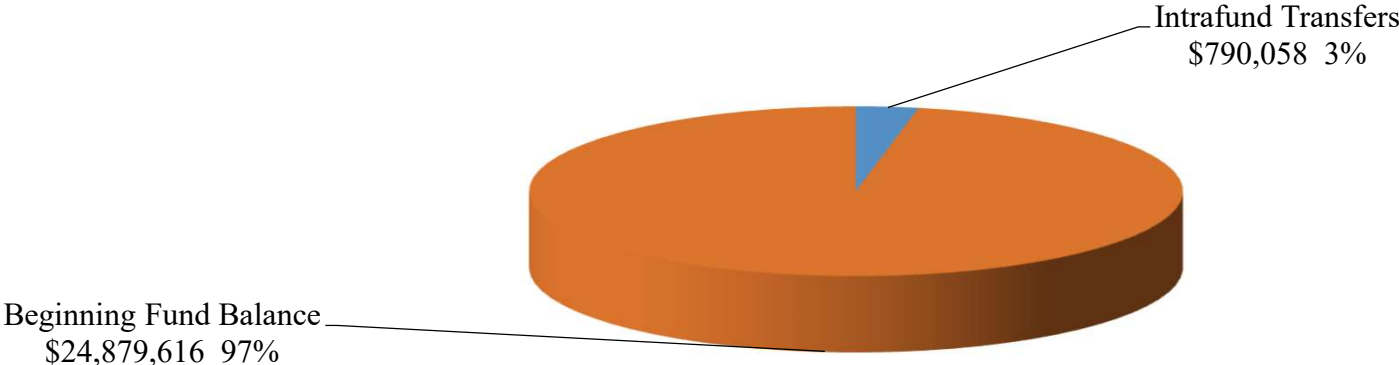
* STRS \$2,803,557

* PERS \$1,780,911

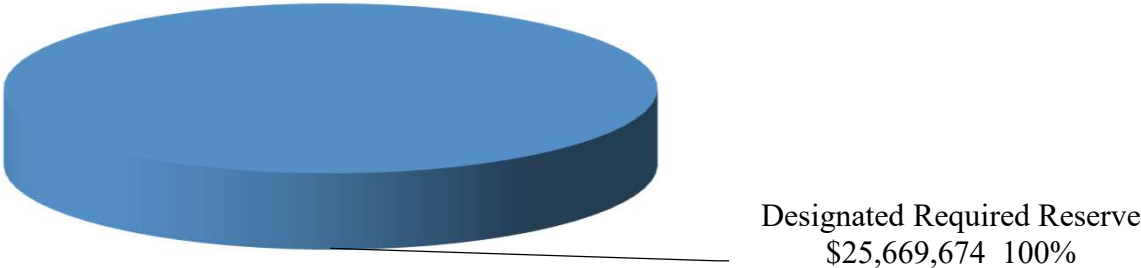
* OPEB \$2,321,884

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

Board of Trustees Special Reserve Fund 11 Revenues and Beginning Fund Balance: \$25,669,674



Board of Trustees Special Reserve Fund 11 Designated Appropriations and Ending Fund Balance: \$25,669,674



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2026-2027

Board of Trustees Special Reserve Fund 11

		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8999	Intrafund Transfers - In (Out)	\$ 1,676,913	\$ 117,767	\$ 117,767	\$ 920,777	\$ 790,058	>200
	Beginning Fund Balance	29,188,278	30,865,191	30,865,191	30,865,191	24,879,616	(19.39)
	Total Other Financing Sources and Beginning Fund Balance	<u>\$ 30,865,191</u>	<u>\$ 30,982,958</u>	<u>\$ 30,982,958</u>	<u>\$ 31,785,968</u>	<u>\$ 25,669,674</u>	(17.15)

		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
7910	Designated Required Reserve	\$ 23,958,839	\$ 24,076,606	\$ 24,076,606	\$ 24,879,616	\$ 25,669,674	6.62
7920	Designated Special Board Reserve	6,906,352	6,906,352	6,906,352	-	-	(100.00)
	Total Reserve	<u>30,865,191</u>	<u>30,982,958</u>	<u>30,982,958</u>	<u>24,879,616</u>	<u>25,669,674</u>	(17.15)
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 30,865,191</u>	<u>\$ 30,982,958</u>	<u>\$ 30,982,958</u>	<u>\$ 24,879,616</u>	<u>\$ 25,669,674</u>	(17.15)

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2026-2027

GENERAL FUND 12 RESTRICTED

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

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

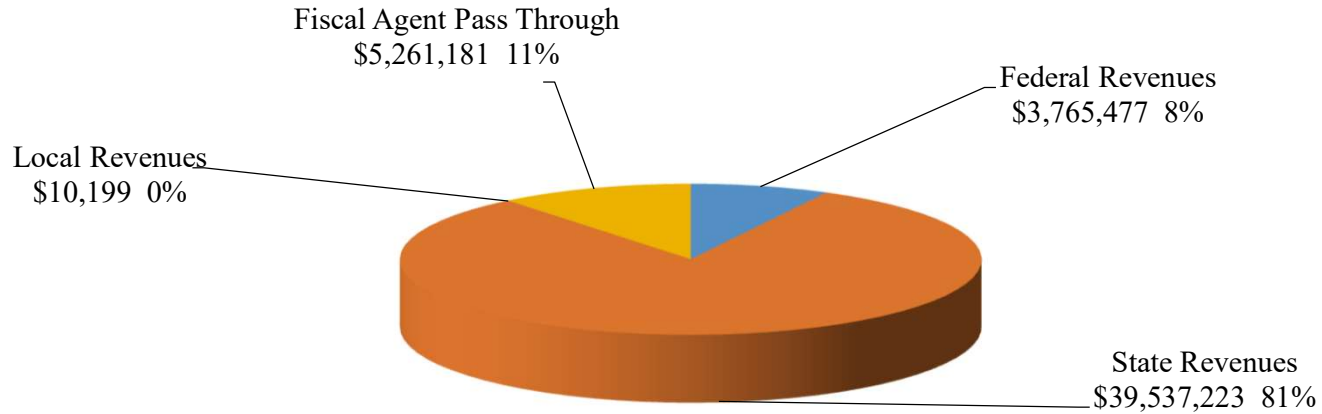
State programs include Board Financial Assistance Program (BFAP), Veterans Resource Center (VRC), Student Success and Completion Grant (SSCG), Financial Aid Technology, Mental Health Support Program, Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Undocumented Resource Liaison, Basic Needs Centers, LGBTQ+, NextUp, Accommodation Services Center (ASC), Zero Cost Textbook (ZTC) Program, Local and Systemwide Technology Data Security, Common Course Numbering (CCN), CalWORKs, Student Equity and Achievement (SEA), Native American Student Support and Success Program (NASSSP), Equal Employment Opportunity (Staff Diversity), Classified Professional Development, Associate Degree in Nursing/RN Programs, California Adult Education Program (CAEP), Regional and Local Strong Workforce Programs (SWP), Prekindergarten and Family Literacy (CPKS), Puente Program, Inland Empire/Desert Region (IEDR) Employment Engagement Manager (EEM), California Apprenticeship Initiative: New and Innovative (CAI), Emergency Aid for California Dream Act Application (CADAA) Filers, Student Support Block Grant (SSBG), Credit for Prior Learning (CPL), A2MEND, High Road Construction Careers (HRCC), Inland Empire Transfer Pathways Collaborative (IE K-16), Umoja Program, CTE CoLab Community of Practice, Community Connect, and Restricted Proposition 20 Lottery.

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

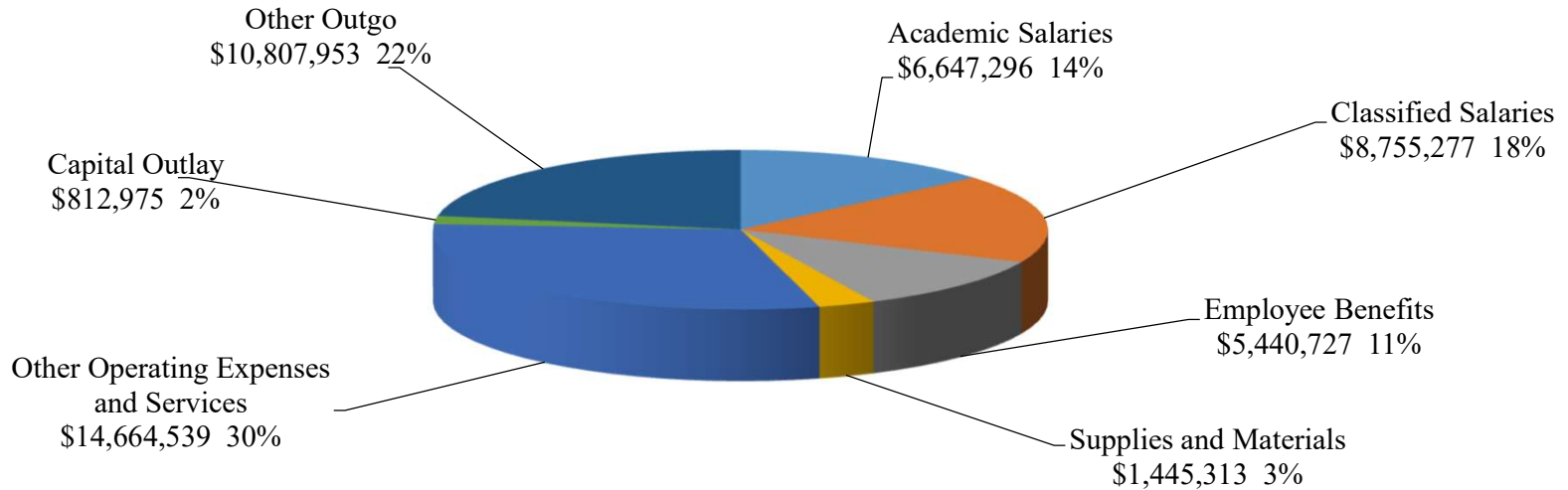
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined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

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

General Fund 12 Restricted Revenues and Beginning Fund Balance: \$48,574,080



General Fund 12 Restricted Expenditures and Ending Fund Balance: \$48,574,080



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

General Fund 12 Restricted

<u>Revenues by Source</u>	2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues (1)	2026-2027 Tentative Budget (1)	% Budget Change Adopt/Tent
8100 Federal Revenues						
8120 Title V	\$ 587,026	\$ 1,077,690	\$ 495,591	\$ 480,591	\$ 15,000	(98.61)
8120 Upward Bound	337,900	412,069	412,069	214,935	506,639	22.95
8120 Talent Search	302,763	319,000	319,000	183,032	135,968	(57.38)
8120 Federal Work Study	591,390	767,587	766,262	766,262	779,667	1.57
8130 Workforce Innovation and Opportunity Act	755,267	804,126	782,307	782,307	769,003	(4.37)
8140 Temporary Assistance for Needy Families (TANF)	94,258	96,588	96,588	96,588	96,037	(0.57)
8160 Veterans Education	-	58,160	58,160	-	66,328	14.04
8170 Perkins	669,135	763,317	763,317	763,317	731,366	(4.19)
8190 Child Development Training Consortium	-	-	-	-	16,100	100.00
8190 American Rescue Plan (ARP) Act	1,368,965	-	-	-	-	-
8190 American Rescue Plan Act (ARPA), Career Technical Education Program (CTE)	231,805	2,268,194	2,268,194	1,433,625	649,369	(71.37)
Total Federal Revenues	4,938,509	6,566,731	5,961,488	4,720,657	3,765,477	(42.66)
8600 State Revenues						
8621 Accommodation Services Center (ASC)	1,061,518	3,390,733	3,390,733	1,488,764	2,412,359	(28.85)
8622 Extended Opportunity Programs and Services (EOPS)	1,157,943	1,222,287	1,247,535	1,069,173	1,193,036	(2.39)
8623 Prekindergarten and Family Literacy (CPKS)	5,000	5,000	5,000	5,000	5,000	-
8626 CalWORKs	755,481	914,524	914,524	655,398	967,347	5.78
8627 Riverside Community College District - SWP Regional Programs	906,283	905,490	943,085	375,209	1,124,458	24.18
8627 Puente Program	55,195	264,804	414,804	58,727	498,577	88.28
8627 IEDR Employment Engagement Manager	218,815	220,000	220,000	220,000	90,000	(59.09)
8627 CA Apprenticeship Initiative: New and Innovative	493,646	1,741,896	1,741,896	61,119	1,221,851	(29.86)
8627 Invention and Inclusive Innovation (i3) Initiative	9,695	-	-	-	-	-
8627 A2MEND	9,729	12,792	26,125	12,792	13,333	4.23
8627 Regional Equity and Recovery Partnerships	52,997	6,694	6,694	6,694	-	(100.00)
8627 High Road Training Partnership	474,526	986,091	986,091	87,229	-	(100.00)
8627 High Road Construction Careers Partnership Grant	138,415	578,443	578,443	80,184	498,259	(13.86)
8627 Inland Empire Regional K-16 Education Collaborative (IEK-16 Collab)	34,882	374,394	374,394	78,186	296,208	(20.88)
8627 Inland Empire Desert Region Consortium (IEDRC), CTE Programs	18,380	-	-	-	-	-
8627 Umoja Community Education Foundation	55,537	189,521	189,521	79,772	177,981	(6.09)
8629 Student Financial Aid Administration (BFAP)	725,431	1,760,351	1,780,560	830,371	1,343,865	(23.66)
8629 Veterans Resource Center	399,337	608,265	608,265	263,118	592,902	(2.53)
8629 Student Success and Completion Grant (SSCG)	5,066,999	5,130,717	5,130,717	5,130,717	4,874,181	(5.00)
8629 Financial Aid Technology	34,257	168,896	168,896	5,806	216,954	28.45
8629 Mental Health Support	290,605	1,075,166	1,101,452	204,480	1,252,667	16.51
8629 California College Promise Grant	834,281	-	-	-	-	-
8629 Cooperative Agencies Resource for Education (CARE)	220,414	440,443	457,801	231,667	540,010	22.61
8629 Undocumented Resource Liaison	94,772	172,089	317,682	160,678	267,274	55.31

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

General Fund 12 Restricted

Revenues by Source	2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues (1)	2026-2027 Tentative Budget (1)	% Budget Change Adopt/Tent
8629 Immediate Action Retention and Enrollment Outreach	\$ 456,969	\$ 302,351	\$ 302,351	\$ 302,351	\$ -	(100.00)
8629 Basic Needs Centers	704,023	1,107,214	1,107,214	804,409	826,358	(25.37)
8629 LGBTQ+	7,798	289,395	412,235	58,921	353,314	22.09
8629 NextUp	53,571	780,405	780,405	229,574	550,831	(29.42)
8629 Emergency Aid for California Dream Act Application (CADAA) Filers	-	-	195,503	106,400	89,103	100.00
8629 Zero Cost Textbook (ZTC) Program	142,498	354,659	354,659	178,165	176,494	(50.24)
8629 Local and Systemwide Technology Data Security	243,184	325,714	500,714	273,326	227,388	(30.19)
8629 Seamless Transfer of Ethnic Studies	45,120	3,575	3,575	3,575	-	(100.00)
8629 Student Transfer Achievement Reform	195,788	353,050	353,050	353,050	-	(100.00)
8629 Common Course Numbering	18,290	894,753	894,753	39,301	855,452	(4.39)
8629 Student Equity and Achievement (SEA)	5,986,826	7,963,690	7,963,690	5,085,644	8,728,777	9.61
8629 Guided Pathways	153,061	160,632	160,632	160,632	-	(100.00)
8629 Native American Student Support & Success Program Grant	328,910	1,086,327	1,086,327	351,117	735,210	(32.32)
8629 Student Support Block Grant (SSBG)	-	-	765,967	-	765,967	100.00
8629 Staff Diversity	99,830	464,609	603,497	(46,162)	557,335	19.96
8629 Classified Professional Development	5,480	23,210	23,210	1,349	21,861	(5.81)
8629 Culturally Competent Faculty Professional Development	199,020	-	-	-	-	-
8629 Equitable Placement, Support and Completion	412,104	311,991	311,991	311,991	-	(100.00)
8629 Associate Degree in Nursing RN Program	55,078	212,944	212,944	127,800	240,835	13.10
8629 AB104 California Adult Education Program (CAEP) Formerly AEBG	1,859,580	1,722,318	1,722,318	1,166,449	1,888,272	9.64
8629 Strong Workforce Program Local Funding (SWP)	2,655,927	4,049,973	4,049,973	1,998,779	4,121,753	1.77
8629 Credit for Prior Learning (CPL)	-	-	-	-	50,000	100.00
8629 Culturally Responsive Pedagogy and Practices Innovation Best Practices	151,153	39,224	39,224	39,224	-	(100.00)
8681 State Lottery Revenue	1,138,674	1,122,513	1,122,513	1,122,513	1,147,836	2.26
8690 State Teachers' Retirement System On Behalf	539,821	568,192	568,192	568,192	614,175	8.09
Total State Revenues	28,566,843	42,305,335	44,139,155	24,341,684	39,537,223	(6.54)
8800 Local Revenues						
8890 Burton Critical Needs and Opportunity	4,300	5,000	5,000	5,000	-	(100.00)
8890 CTE CoLab Community of Practice	-	6,399	6,399	-	6,399	-
8890 Community Connect	-	3,800	3,800	-	3,800	-
Total Local Revenues	4,300	15,199	15,199	5,000	10,199	(32.90)
8900 Other Financing Sources						
8970 Fiscal Agent Pass Through	4,653,120	5,018,066	5,018,095	4,713,381	5,261,181	4.84
Total Other Financing Sources	4,653,120	5,018,066	5,018,095	4,713,381	5,261,181	4.84
Total Revenues and Other Financing Sources	\$ 38,162,772	\$ 53,905,331	\$ 55,133,937	\$ 33,780,722	\$ 48,574,080	(9.89)

Notes: (1) Revenues for grant funds that carryover from prior years are included in the FY 2026-2027 Tentative Budget. Carryover funds total \$19,358,519

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

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures (1)	2026-2027 Tentative Budget (1)	% Budget Change Adopt/Tent
1000	Academic Salaries						
1110	Instructional Salaries, Regular/Contract	\$ 336,033	\$ 209,849	\$ 209,849	\$ 260,860	\$ 300,639	43.26
1200	Non Instructional Salaries, Regular/Contract	3,841,413	3,676,555	3,721,389	2,503,071	2,836,354	(22.85)
1300	Instructional Salaries, Other	638,369	517,296	587,277	696,674	618,815	19.62
1400	Non Instructional Salaries, Other	3,143,025	3,983,921	4,108,065	2,889,796	2,891,488	(27.42)
	Total Academic Salaries	<u>7,958,840</u>	<u>8,387,621</u>	<u>8,626,580</u>	<u>6,350,401</u>	<u>6,647,296</u>	(20.75)
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	3,654,173	4,841,844	4,879,613	3,796,178	6,063,736	25.24
2200	Instructional Aides, Regular	57,974	56,362	56,362	63,308	66,114	17.30
2300	Non Instructional Salaries, Other	2,341,260	3,761,133	3,819,254	2,481,486	2,516,667	(33.09)
2400	Instructional Aides, Other	245,715	608,396	546,994	316,196	108,760	(82.12)
	Total Classified Salaries	<u>6,299,122</u>	<u>9,267,735</u>	<u>9,302,223</u>	<u>6,657,168</u>	<u>8,755,277</u>	(5.53)
3000	Employee Benefits						
3100	State Teachers' Retirement System	1,617,753	1,330,206	1,368,598	850,175	1,058,085	(20.46)
3200	Public Employees' Retirement System	1,200,473	1,581,137	1,616,809	1,294,301	1,601,124	1.26
3300	Old Age, Survivors, Disability	577,739	734,936	740,901	572,686	697,597	(5.08)
3400	Health and Welfare	886,015	1,043,546	1,067,556	833,122	1,267,221	21.43
3500	State Unemployment Insurance	6,728	8,285	8,396	6,028	7,551	(8.86)
3600	Workers' Compensation Insurance	182,377	235,872	239,274	173,246	205,780	(12.76)
3900	Other	-	557,937	557,937	-	603,369	8.14
	Total Employee Benefits	<u>4,471,085</u>	<u>5,491,919</u>	<u>5,599,471</u>	<u>3,729,558</u>	<u>5,440,727</u>	(0.93)
4000	Supplies and Materials						
4100	Textbooks	34,059	5,902	8,882	14,266	9,389	59.08
4200	Books	6,391	32,234	32,234	2,494	32,234	-
4300	Instructional	829,583	1,422,243	1,356,919	856,380	1,187,630	(16.50)
4500	Non Instructional	480,497	625,160	367,562	213,085	181,060	(71.04)
4600	Pupil Transportation Supplies	9,293	600	12,894	7,850	-	(100.00)
4700	Food Services	28,704	53,638	52,943	52,907	35,000	(34.75)
	Total Supplies and Materials	<u>1,388,527</u>	<u>2,139,777</u>	<u>1,831,434</u>	<u>1,146,982</u>	<u>1,445,313</u>	(32.45)

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

<u>Expenditures by Object</u>	2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures (1)	2026-2027 Tentative Budget (1)	% Budget Change Adopt/Tent
5000 Other Operating Expenses and Services						
5003 Printing	\$ 16,685	\$ 10,475	\$ 12,601	\$ 13,087	\$ 4,906	(53.16)
5045 Postage	9,949	9,506	6,218	6	6,816	(28.30)
5100 Consultants	701,433	958,971	993,770	619,292	416,164	(56.60)
5200 Conferences	496,794	593,361	719,334	386,697	534,539	(9.91)
5300 Memberships and Dues	32,774	45,234	53,140	16,805	39,320	(13.07)
5400 Insurance	-	1,750	1,750	-	2,500	42.86
5500 Utilities	29,516	18,080	18,885	13,468	14,138	(21.80)
5600 Rents, Leases, and Maintenance	1,472,735	2,841,417	2,913,974	722,337	1,933,360	(31.96)
5700 Legal, Election, and Audit	179,615	9,830	30,922	21,905	-	(100.00)
5800 Other	1,179,868	11,607,552	11,571,809	1,305,088	11,712,796	0.91
Total Other Operating Expenses and Services	<u>4,119,369</u>	<u>16,096,176</u>	<u>16,322,403</u>	<u>3,098,685</u>	<u>14,664,539</u>	(8.89)
6000 Capital Outlay						
6200 Building Improvements	910,081	-	-	-	-	-
6300 Library Books and Materials	290,038	66,000	66,000	-	64,004	(3.02)
6400 Equipment	991,505	1,168,711	1,396,796	1,422,185	748,971	(35.91)
Total Capital Outlay	<u>2,191,624</u>	<u>1,234,711</u>	<u>1,462,796</u>	<u>1,422,185</u>	<u>812,975</u>	(34.16)
Total Expenditures	<u>26,428,567</u>	<u>42,617,939</u>	<u>43,144,907</u>	<u>22,404,979</u>	<u>37,766,127</u>	(11.38)
7000 Other Outgo						
7300 Interfund Transfers-Out	91,636	-	-	-	-	-
7400 Inter-Agency Pass Through	4,653,120	5,018,066	5,018,066	4,696,757	5,261,181	4.84
7500 Student Financial Aid	6,610,307	5,540,938	5,970,295	6,012,674	5,202,114	(6.11)
7600 Other Student Aid	379,142	728,388	1,000,669	666,312	344,658	(52.68)
Total Other Outgo	<u>11,734,205</u>	<u>11,287,392</u>	<u>11,989,030</u>	<u>11,375,743</u>	<u>10,807,953</u>	(4.25)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 38,162,772</u>	<u>\$ 53,905,331</u>	<u>\$ 55,133,937</u>	<u>\$ 33,780,722</u>	<u>\$ 48,574,080</u>	(9.89)

Notes: (1) Revenues for grant funds that carryover from prior years are included in the FY 2026-2027 Tentative Budget. Carryover funds total \$19,358,519

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027
PARKING FUND 12

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

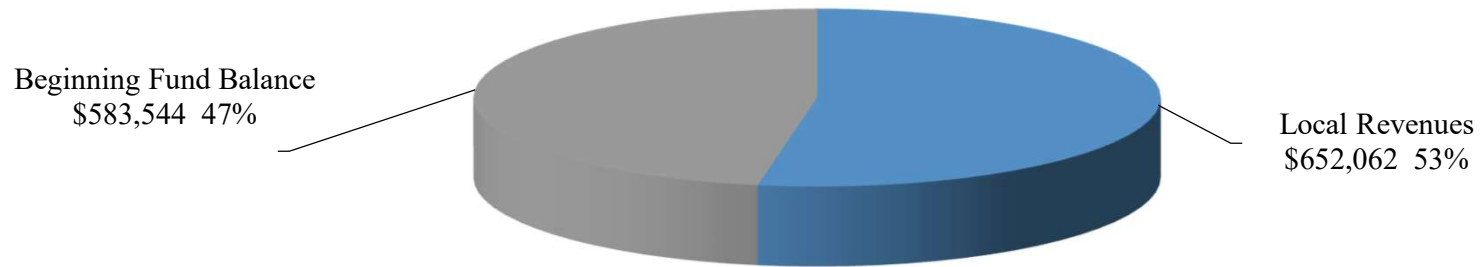
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted for in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District receives of parking revenues from the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

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

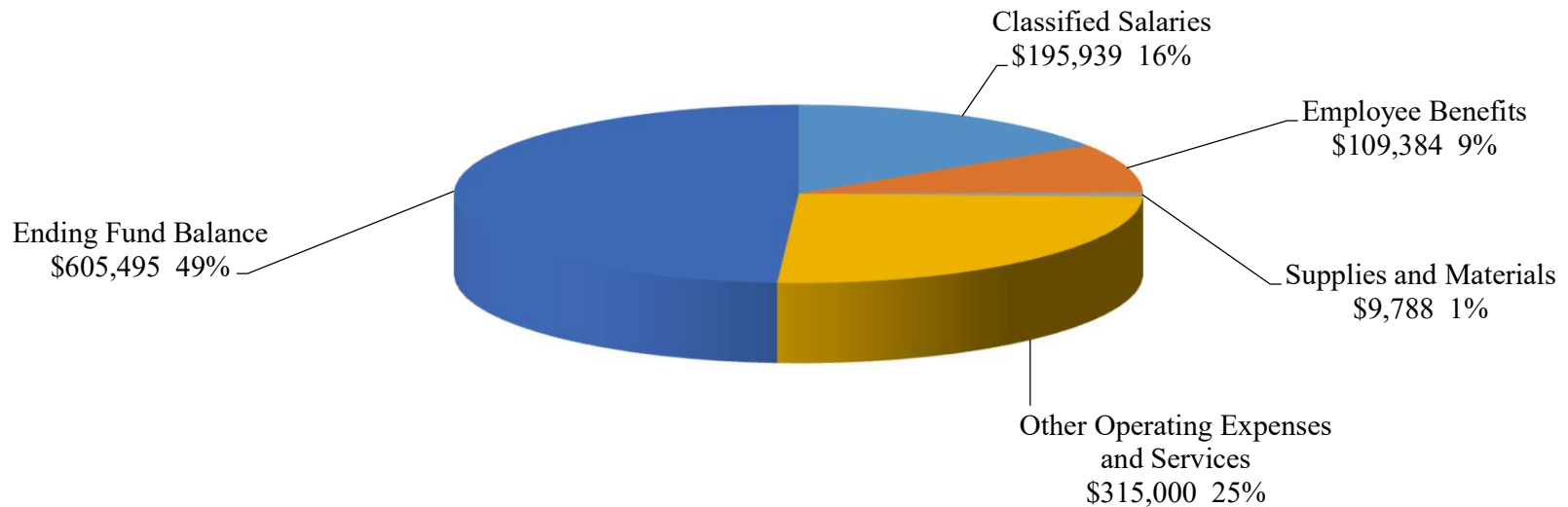
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking enforcement, parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, and electronic parking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

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

Parking Fund 12 Revenues and Beginning Fund Balance: \$1,235,606



Parking Fund 12 Expenditures and Ending Fund Balance: \$1,235,606



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

Parking Fund 12

		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
<u>Revenues by Source</u>							
8800	Local Revenues						
8881	Parking Fees	\$ 458,880	\$ 600,000	\$ 600,000	\$ 518,294	\$ 585,401	(2.43)
8886	Parking Citations	64,432	120,000	120,000	65,537	66,661	(44.45)
	Total Local Revenues	<u>523,312</u>	<u>720,000</u>	<u>720,000</u>	<u>583,831</u>	<u>652,062</u>	(9.44)
	Beginning Fund Balance	646,219	581,045	581,045	581,045	583,544	0.43
	Total Revenues and Beginning Fund Balance	<u>\$ 1,169,531</u>	<u>\$ 1,301,045</u>	<u>\$ 1,301,045</u>	<u>\$ 1,164,876</u>	<u>\$ 1,235,606</u>	(5.03)

		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
<u>Expenditures by Object</u>							
2000	Classified Salaries	\$ 177,698	\$ 176,953	\$ 176,953	\$ 187,515	\$ 195,939	10.73
3000	Employee Benefits	79,997	92,864	92,864	86,285	109,384	17.79
4000	Supplies and Materials	7,396	6,788	4,974	7,396	9,788	44.20
5000	Other Operating Expenses and Services	323,395	301,186	303,000	300,136	315,000	4.59
6000	Capital Outlay	-	100,000	100,000	-	-	(100.00)
	Total Expenditures	<u>588,486</u>	<u>677,791</u>	<u>677,791</u>	<u>581,332</u>	<u>630,111</u>	(7.03)
	Ending Fund Balance	581,045	623,254	623,254	583,544	605,495	(2.85)
	Total Expenditures and Ending Fund Balance	<u>\$ 1,169,531</u>	<u>\$ 1,301,045</u>	<u>\$ 1,301,045</u>	<u>\$ 1,164,876</u>	<u>\$ 1,235,606</u>	(5.03)

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

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

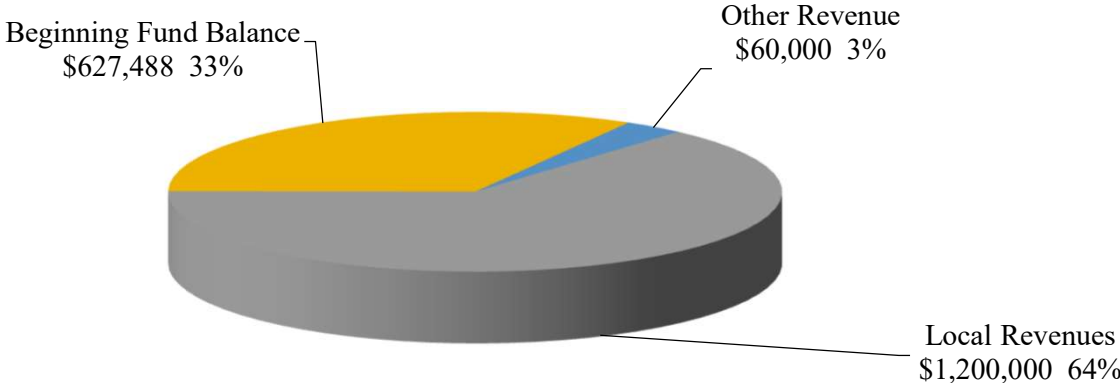
Health Services Fees collected are restricted to allowable health service expenditures.

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

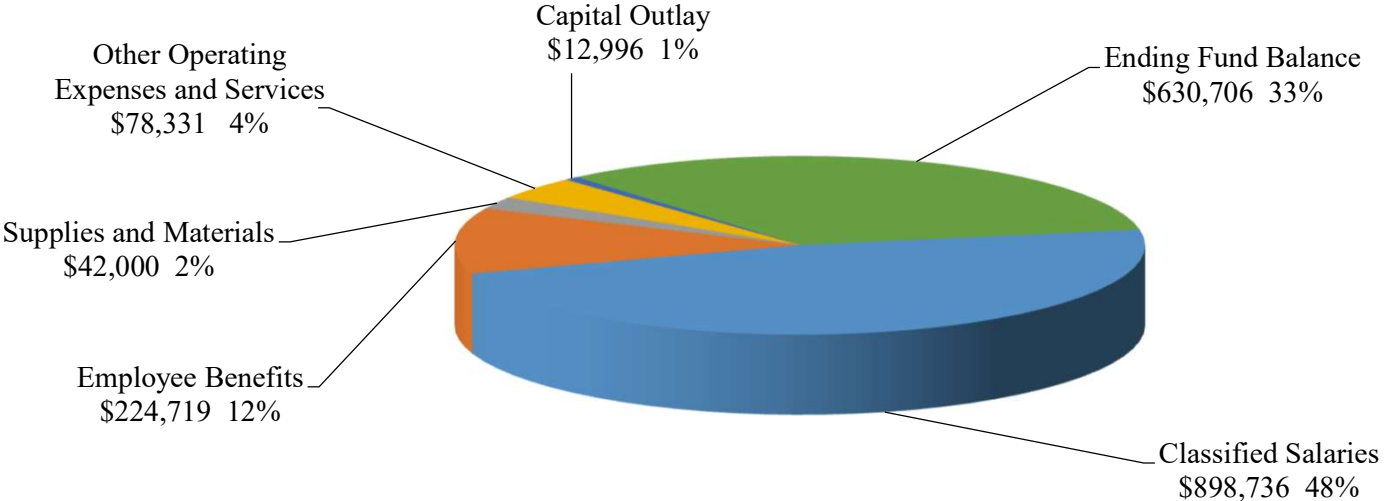
Authorized expenditures shall **not** include, among other things, athletic trainers' salaries, athletic insurance, medical supplies for athletics, physical examinations for intercollegiate athletics, ambulance services, the salaries of health professionals for athletic events, any deductible portion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

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

Student Health Center Fund 12 Revenues and Beginning Fund Balance: \$1,887,488



Student Health Center Fund 12 Expenditures and Ending Fund Balance: \$1,887,488



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

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
8876	Health Services Revenue	\$ 1,101,236	\$ 1,200,000	\$ 1,200,000	\$ 1,142,597	\$ 1,200,000	-
8894	Other Local Health Center Revenue	56,710	60,000	60,000	58,929	60,000	-
	Total Local Revenues	<u>1,157,946</u>	<u>1,260,000</u>	<u>1,260,000</u>	<u>1,201,526</u>	<u>1,260,000</u>	-
	Beginning Fund Balance	668,676	656,912	656,912	656,912	627,488	(4.48)
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 1,826,622</u>	<u>\$ 1,916,912</u>	<u>\$ 1,916,912</u>	<u>\$ 1,858,438</u>	<u>\$ 1,887,488</u>	(1.53)

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
2000	Classified Salaries	\$ 766,454	\$ 781,267	\$ 781,267	\$ 835,659	\$ 898,736	15.04
3000	Employee Benefits	217,077	248,514	248,514	249,534	224,719	(9.57)
4000	Supplies and Materials	45,989	22,400	22,400	44,535	42,000	87.50
5000	Other Operating Expenses and Services	97,413	65,050	65,050	91,786	78,331	20.42
6000	Capital Outlay	42,777	32,399	32,399	9,436	12,996	(59.89)
	Total Expenditures	<u>1,169,710</u>	<u>1,149,630</u>	<u>1,149,630</u>	<u>1,230,950</u>	<u>1,256,782</u>	9.32
	Ending Fund Balance	656,912	767,282	767,282	627,488	630,706	(17.80)
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 1,826,622</u>	<u>\$ 1,916,912</u>	<u>\$ 1,916,912</u>	<u>\$ 1,858,438</u>	<u>\$ 1,887,488</u>	(1.53)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027
INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND 12

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

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

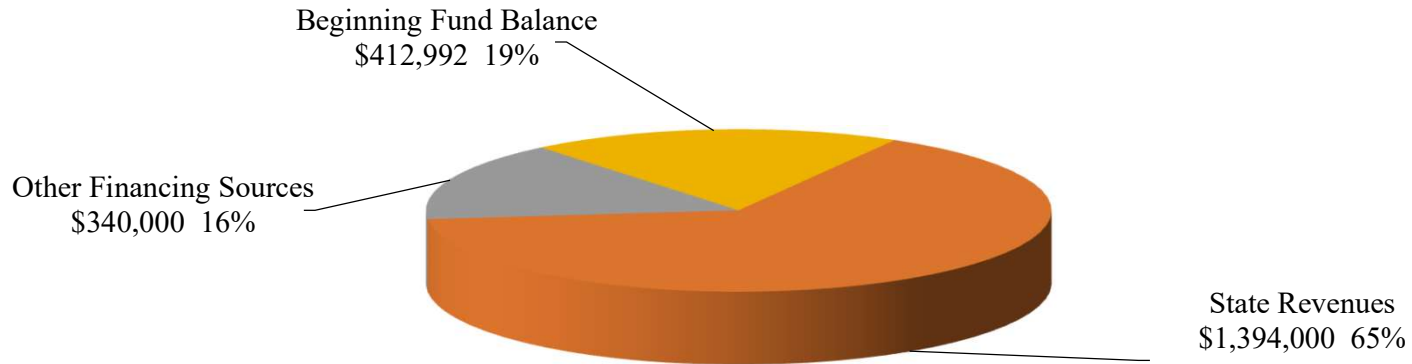
- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered an integral and necessary component for the use of other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

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

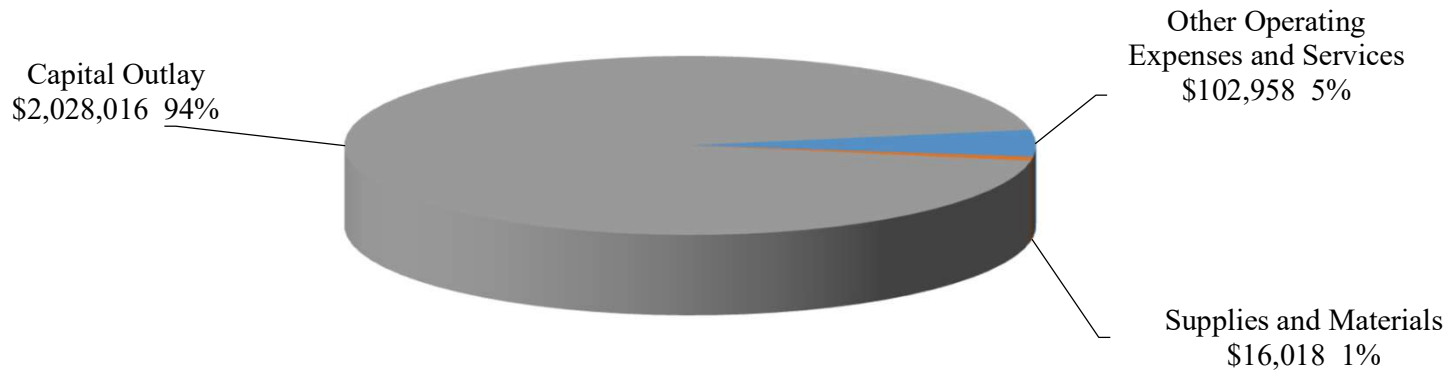
Due to ongoing contractual agreements, the District has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

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

Instructional Equipment Block Grant Fund 12 Revenues and Beginning Fund Balance: \$2,146,992



Instructional Equipment Block Grant Fund 12 Expenditures and Ending Fund Balance: \$2,146,992



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2026-2027 Instructional Equipment Block Grant Fund 12

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
8653	Instructional Improvement Grant	\$ 357,152	\$ 1,623,828	\$ 1,623,828	\$ 229,828	\$ 1,394,000	(14.15)
8999	Intrafund Transfers - In	340,000	340,000	340,000	340,000	340,000	-
	Beginning Fund Balance	252,830	389,343	389,343	389,343	412,992	6.07
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 949,982</u>	<u>\$ 2,353,171</u>	<u>\$ 2,353,171</u>	<u>\$ 959,171</u>	<u>\$ 2,146,992</u>	(8.76)

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
4000	Supplies and Materials	\$ 22,623	\$ 16,018	\$ 12,713	\$ 8,988	\$ 16,018	-
5000	Other Operating Expenses and Services	46,166	125,218	125,518	34,089	102,958	(17.78)
6000	Capital Outlay	491,850	2,211,935	2,214,940	503,102	2,028,016	(8.31)
	Total Expenditures	<u>560,639</u>	<u>2,353,171</u>	<u>2,353,171</u>	<u>546,179</u>	<u>2,146,992</u>	(8.76)
	Ending Fund Balance	389,343	-	-	412,992	-	-
	Total Expenditures and Ending Fund Balance	<u>\$ 949,982</u>	<u>\$ 2,353,171</u>	<u>\$ 2,353,171</u>	<u>\$ 959,171</u>	<u>\$ 2,146,992</u>	(8.76)

Note: FY 2026-2027 Tentative Budget includes one-time budgets using the Beginning Balance

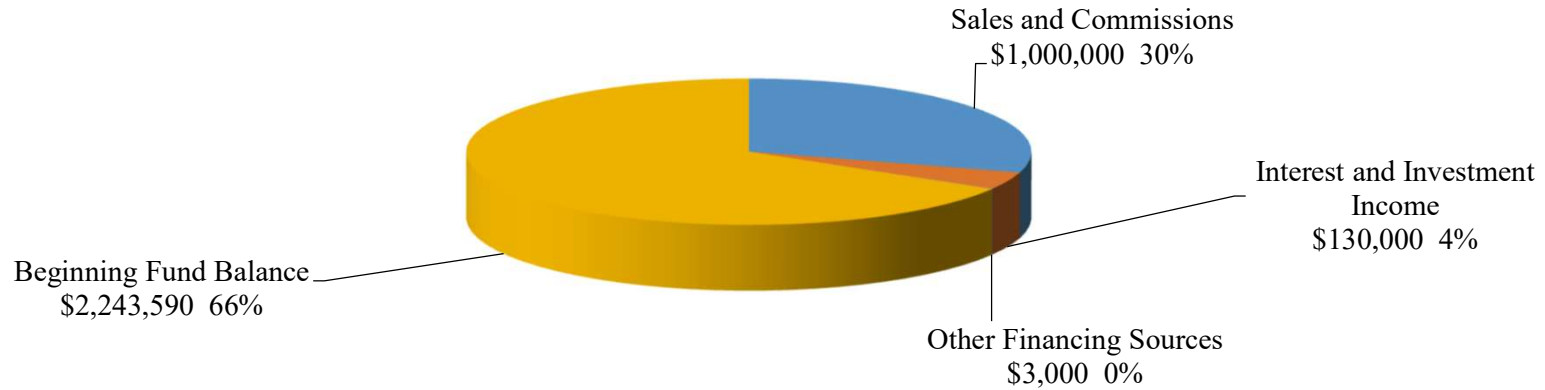
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027
CAFETERIA FUND 32

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

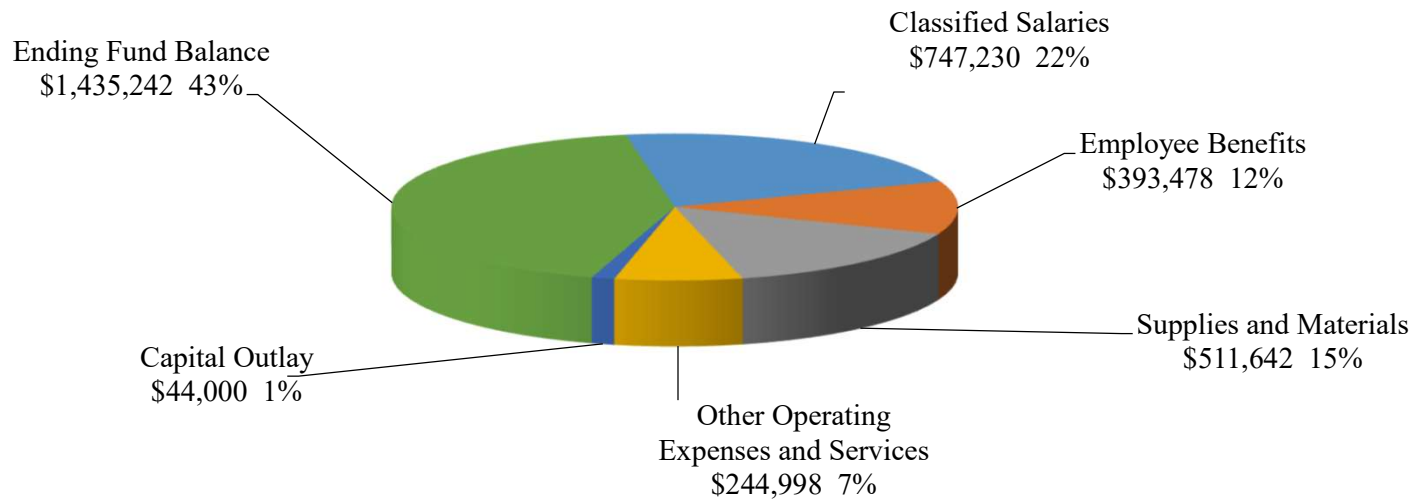
The primary sources of revenue for the Cafeteria Fund are food sales and catering.

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

Cafeteria Fund 32 Revenues and Beginning Fund Balance: \$3,376,590



Cafeteria Fund 32 Expenditures and Ending Fund Balance: \$3,376,590



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

		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
Revenues by Source							
8800	Local Revenues						
8840	Sales and Commissions	\$ 846,061	\$ 1,000,000	\$ 1,000,000	\$ 891,312	\$ 1,000,000	-
8860	Interest and Investment	171,087	125,000	125,000	146,997	130,000	4.00
8890	Other	3,490	1,500	1,500	3,000	3,000	100.00
	Total Local Revenues	<u>1,020,638</u>	<u>1,126,500</u>	<u>1,126,500</u>	<u>1,041,309</u>	<u>1,133,000</u>	0.58
	Total Revenues and Other Financing Sources	<u>1,020,638</u>	<u>1,126,500</u>	<u>1,126,500</u>	<u>1,041,309</u>	<u>1,133,000</u>	0.58
	Beginning Fund Balance	<u>3,048,701</u>	<u>2,769,678</u>	<u>2,769,678</u>	<u>2,769,678</u>	<u>2,243,590</u>	(18.99)
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 4,069,339</u>	<u>\$ 3,896,178</u>	<u>\$ 3,896,178</u>	<u>\$ 3,810,987</u>	<u>\$ 3,376,590</u>	(13.34)

		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
Expenditures by Object							
2000	Classified Salaries	\$ 552,725	\$ 680,764	\$ 724,912	\$ 603,942	\$ 747,230	9.76
3000	Employee Benefits	248,527	333,046	346,493	282,804	393,478	18.15
4000	Supplies and Materials	369,835	264,430	479,530	401,451	511,642	93.49
5000	Other Operating Expenses and Services	128,574	81,331	257,666	237,197	244,998	>200
6000	Capital Outlay	-	100,000	135,892	42,003	44,000	(56.00)
	Total Expenditures	<u>1,299,661</u>	<u>1,459,571</u>	<u>1,944,493</u>	<u>1,567,397</u>	<u>1,941,348</u>	33.01
	Ending Fund Balance	<u>2,769,678</u>	<u>2,436,607</u>	<u>1,951,685</u>	<u>2,243,590</u>	<u>1,435,242</u>	(41.10)
	Total Expenditures and Ending Fund Balance	<u>\$ 4,069,339</u>	<u>\$ 3,896,178</u>	<u>\$ 3,896,178</u>	<u>\$ 3,810,987</u>	<u>\$ 3,376,590</u>	(13.34)

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

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

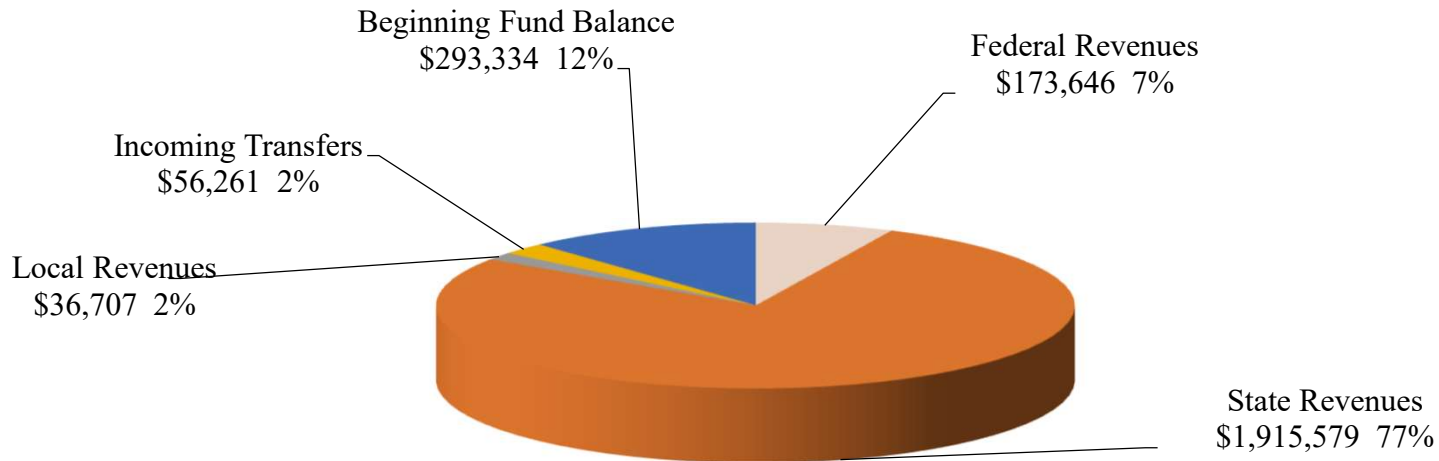
The Child Development Fund is a special revenue, restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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

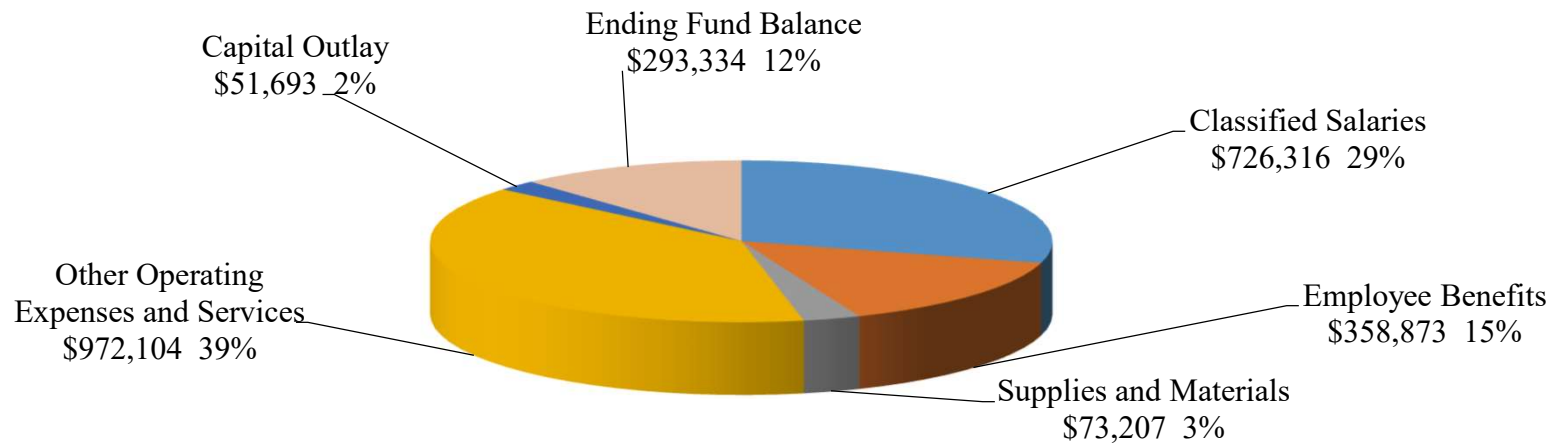
As a restricted fund, revenues and expenses are accounted for in the same manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

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

Child Development Fund 33 Revenues and Beginning Fund Balance: \$2,475,527



Child Development Fund 33 Expenditures and Ending Fund Balance: \$2,475,527



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

Child Development Fund 33

		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
Revenues by Source							
8100	Federal Revenues	\$ 177,545	\$ 184,680	\$ 184,680	\$ 162,811	\$ 173,646	(5.97)
8600	State Revenues						
8623	Child Development Division Award	17,250	17,645	17,645	17,645	16,763	(5.00)
8650	California State Preschool	1,191,420	1,730,345	1,824,581	1,046,392	1,845,510	6.66
8690	Child and Adult Care Food Program	1,589	2,000	2,000	942	2,000	-
8699	Childcare Stipend	-	51,306	51,306	-	51,306	-
	Total State Revenues	1,210,259	1,801,296	1,895,532	1,064,979	1,915,579	6.34
8800	Local Revenues						
8871	Child Development Services	4,217	1,000	1,000	4,236	4,000	>200
8899	Quality Enhancement	12,371	33,407	33,407	12,000	32,707	(2.10)
	Total Local Revenues	16,588	34,407	34,407	16,236	36,707	6.68
8900	Interfund Transfers - In	56,261	56,261	56,261	56,261	56,261	-
	Total Revenues and Other Financing Sources	1,460,653	2,076,644	2,170,880	1,300,287	2,182,193	5.08
	Beginning Fund Balance	183,519	293,334	293,334	293,334	293,334	-
	Total Revenues and Other Financing Sources	\$ 1,644,172	\$ 2,369,978	\$ 2,464,214	\$ 1,593,621	\$ 2,475,527	4.45

Note: FY 2025-2026 Projected Revenue includes child development contracts at Hold Harmless which provides the lessor of the contract amount or the facility expenses.
FY 2026-2027 Tentative Budget excludes the Hold Harmless status which expires June 30, 2026.

		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
Expenditures by Object							
1000	Academic Salaries	\$ 131,974	\$ -	\$ -	\$ 117,844	\$ -	-
2000	Classified Salaries	731,906	671,872	674,623	716,616	726,316	8.10
3000	Employee Benefits	360,376	345,383	352,434	381,881	358,873	3.91
4000	Supplies and Materials	40,339	73,907	81,707	48,997	73,207	(0.95)
5000	Other Operating Expenses and Services	68,446	942,289	1,010,423	26,663	972,104	3.16
6000	Capital Outlay	17,797	43,193	51,693	8,286	51,693	19.68
	Total Expenditures	1,350,838	2,076,644	2,170,880	1,300,287	2,182,193	5.08
	Ending Fund Balance	293,334	293,334	293,334	293,334	293,334	-
	Total Expenditures and Ending Fund Balance	\$ 1,644,172	\$ 2,369,978	\$ 2,464,214	\$ 1,593,621	\$ 2,475,527	4.45

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027
CAPITAL OUTLAY PROJECTS FUND 41

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

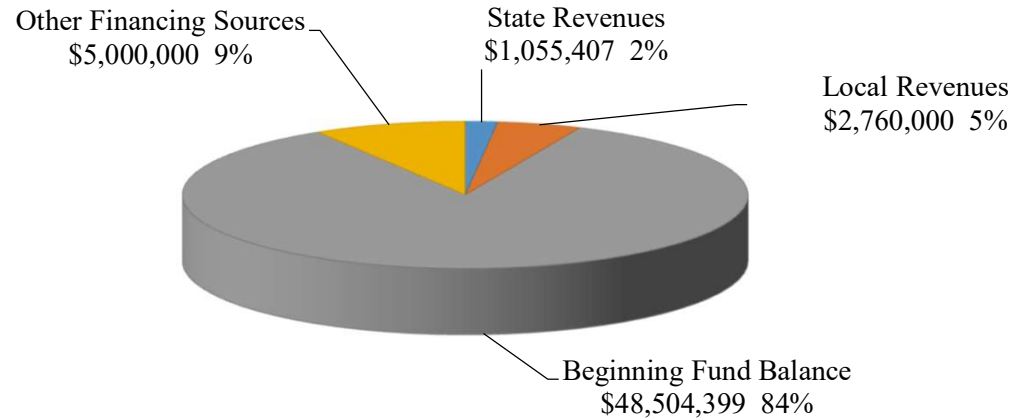
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Transfers from General Fund Unrestricted

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

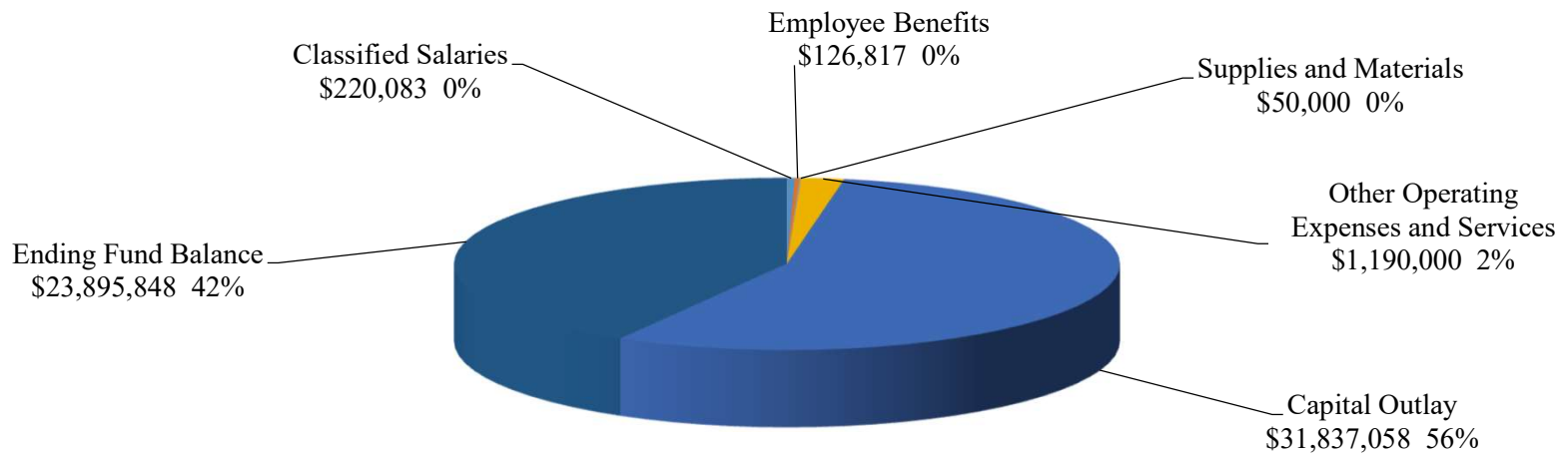
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment leases
- Roof repairs
- Southwest Corridor improvements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

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

Capital Outlay Projects Fund 41 Revenues and Beginning Fund Balance: \$57,319,806



Capital Outlay Projects Fund 41 Expenditures and Ending Fund Balance: \$57,319,806



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

Capital Outlay Projects Fund 41

		2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	%
<u>Revenues by Source</u>		Actual	Adopted	Revised	Projected	Tentative	Budget Change
		Revenues	Budget	Budget	Revenues	Budget	Adopt/Tent
8600	State Revenues						
8651	Community College Const. Act (Proposition 55)	\$ 5,246,592	\$ -	\$ -	\$ -	\$ -	-
8652	Scheduled Maintenance & Block Grant	696,972	2,668,386	2,668,386	1,767,979	900,407	(66.26)
8690	Other State Revenue	-	155,000	155,000	155,000	155,000	-
	State Revenues	<u>5,943,564</u>	<u>2,823,386</u>	<u>2,823,386</u>	<u>1,922,979</u>	<u>1,055,407</u>	(62.62)
8800	Local Revenues						
8860/8861	Interest and Investment	2,109,578	1,200,000	1,200,000	985,258	1,200,000	-
8880	Capital Outlay Fee	146,467	160,000	160,000	136,033	160,000	-
8890	Redevelopment	1,691,940	1,400,000	1,400,000	918,428	1,400,000	-
	Total Local Revenues	<u>3,947,985</u>	<u>2,760,000</u>	<u>2,760,000</u>	<u>2,039,719</u>	<u>2,760,000</u>	-
8900	Interfund Transfers - In	<u>10,000,000</u>	<u>10,000,000</u>	<u>10,000,000</u>	<u>10,000,000</u>	<u>5,000,000</u>	(50.00)
	Total Revenues and Other Financing Sources	<u>19,891,549</u>	<u>15,583,386</u>	<u>15,583,386</u>	<u>13,962,698</u>	<u>8,815,407</u>	(43.43)
	Beginning Fund Balance	<u>29,693,812</u>	<u>41,530,635</u>	<u>41,530,635</u>	<u>41,530,635</u>	<u>48,504,399</u>	16.79
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 49,585,361</u>	<u>\$ 57,114,021</u>	<u>\$ 57,114,021</u>	<u>\$ 55,493,333</u>	<u>\$ 57,319,806</u>	0.36

		2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	%
<u>Expenditures by Object</u>		Actual	Adopted	Revised	Projected	Tentative	Budget Change
		Expenditures	Budget	Budget	Expenditures	Budget	Adopt/Tent
2000	Classified Salaries	\$ 201,396	\$ 203,723	\$ 203,723	\$ 111,872	\$ 220,083	8.03
3000	Employee Benefits	100,568	115,069	115,069	59,584	126,817	10.21
4000	Supplies and Materials	12,174	50,000	41,560	6,173	50,000	-
5000	Other Operating Expenses and Services	1,196,154	1,114,860	1,275,536	1,341,456	1,190,000	6.74
6000	Capital Outlay	6,544,435	40,990,929	40,838,693	5,469,849	31,837,058	(22.33)
	Total Expenditures	<u>8,054,727</u>	<u>42,474,581</u>	<u>42,474,581</u>	<u>6,988,934</u>	<u>33,423,958</u>	(21.31)
	Ending Fund Balance	<u>41,530,634</u>	<u>14,639,440</u>	<u>14,639,440</u>	<u>48,504,399</u>	<u>23,895,848</u>	63.23
	Total Expenditures and Ending Fund Balance	<u>\$ 49,585,361</u>	<u>\$ 57,114,021</u>	<u>\$ 57,114,021</u>	<u>\$ 55,493,333</u>	<u>\$ 57,319,806</u>	0.36

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027
BOND PROJECTS FUND 43

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

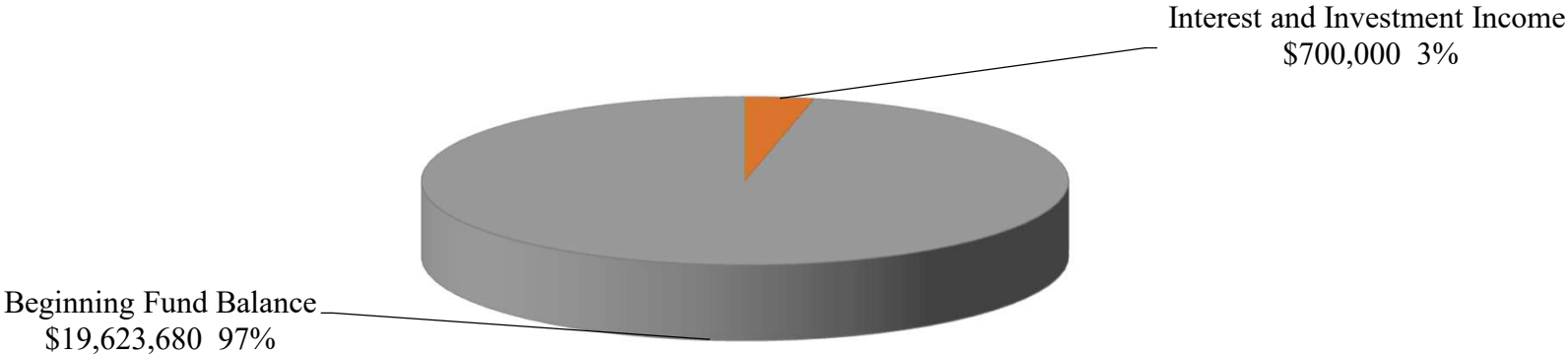
General Obligation Bonds, Series A was issued on May 21, 2015 in the amount of \$70,000,000.

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

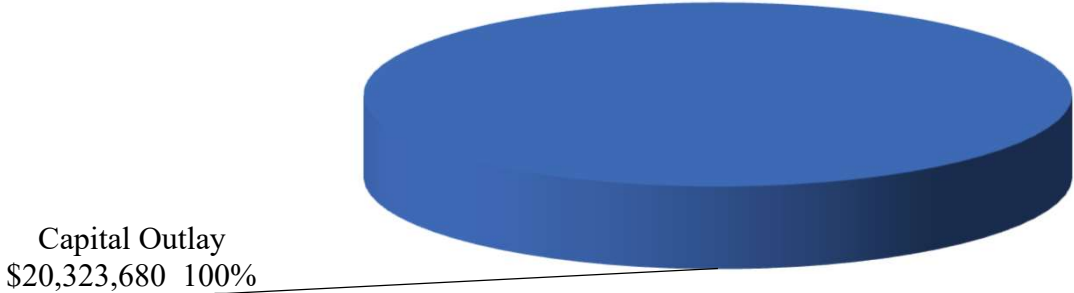
General Obligation Bonds, Series C was issued on February 10, 2021 in the amount of \$105,000,000.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

Bond Projects Fund 43 Revenues and Beginning Fund Balance: \$20,323,680



Bond Projects Fund 43 Expenditures and Ending Fund Balance: \$20,323,680



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

		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
Revenues by Source							
8860	Interest and Investment	\$ 1,171,989	\$ 900,000	\$ 900,000	\$ 1,000,000	\$ 700,000	(22.22)
	Beginning Fund Balance	19,940,943	22,611,205	22,611,205	22,611,205	19,623,680	(13.21)
	Total Revenues and Beginning Fund Balance	<u>\$ 21,112,932</u>	<u>\$ 23,511,205</u>	<u>\$ 23,511,205</u>	<u>\$ 23,611,205</u>	<u>\$ 20,323,680</u>	(13.56)

		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
Expenditures by Object							
4000	Supplies	\$ 5,273	\$ -	\$ 36,363	\$ 36,363	\$ -	-
5000	Other Operating Expenses and Services	(52,845)	5,000	11,570	11,570	-	(100.00)
6000	Capital Outlay	(1,450,701)	23,506,205	23,463,272	3,939,592	20,323,680	(13.54)
	Total Expenditures	<u>(1,498,273)</u>	<u>23,511,205</u>	<u>23,511,205</u>	<u>3,987,525</u>	<u>20,323,680</u>	(13.56)
	Ending Fund Balance	22,611,205	-	-	19,623,680	-	-
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 21,112,932</u>	<u>\$ 23,511,205</u>	<u>\$ 23,511,205</u>	<u>\$ 23,611,205</u>	<u>\$ 20,323,680</u>	(13.56)

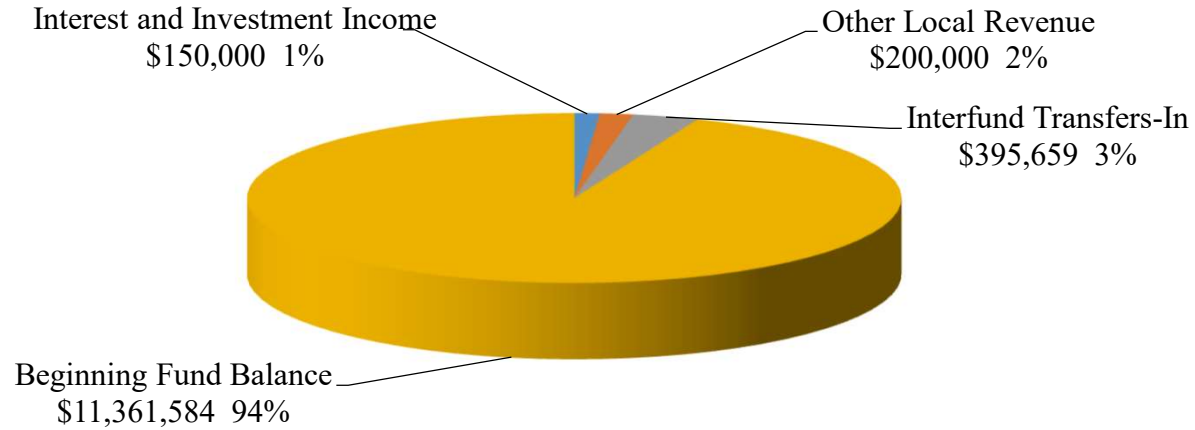
Note: Negative 2024-2025 Actual Expenditures due to transfer of prior year expenditures from Bond Fund to Capital Outlay Fund Bond Fund by Projects is provided in detail on page 56

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027
SELF-INSURANCE FUND 61

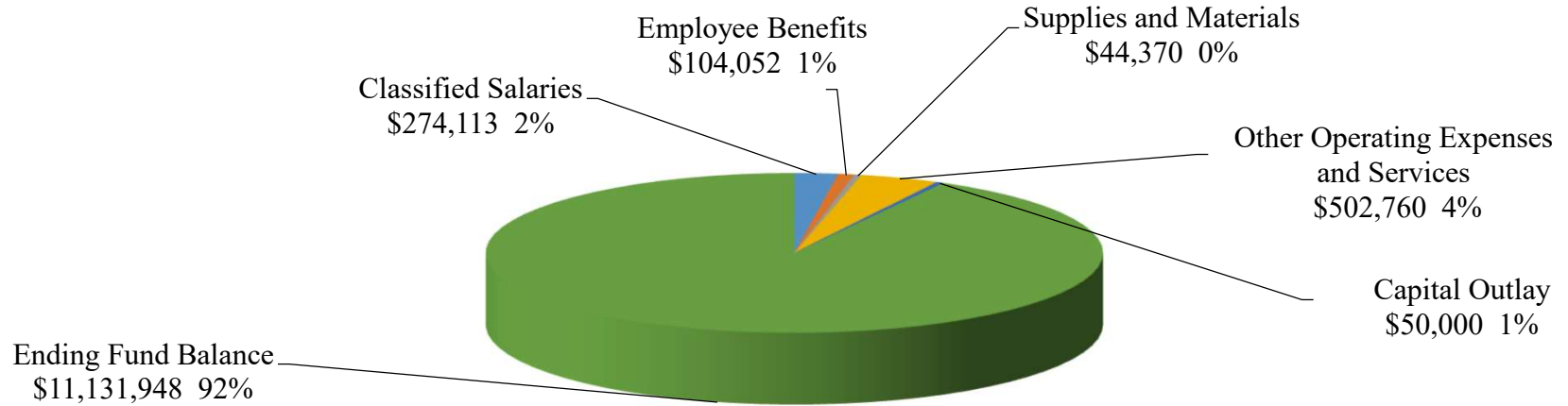
The Self-Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

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

Self-Insurance Fund 61 Revenues and Beginning Fund Balance: \$12,107,243



Self-Insurance Fund 61 Expenditures and Ending Fund Balance: \$12,107,243



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

Revenues by Source		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
8800	Local Revenues						
8860	Interest and Investment	\$ 238,772	\$ 150,000	\$ 150,000	\$ 235,831	\$ 150,000	-
8890	Other Local	199,077	200,000	200,000	145,752	200,000	-
	Total Local Revenues	<u>437,849</u>	<u>350,000</u>	<u>350,000</u>	<u>381,583</u>	<u>350,000</u>	-
8900	Interfund Transfers - In	<u>5,135,617</u>	<u>5,402,396</u>	<u>5,402,396</u>	<u>5,402,396</u>	<u>395,659</u>	(92.68)
	Total Revenues and Other Financing Sources	<u>5,573,466</u>	<u>5,752,396</u>	<u>5,752,396</u>	<u>5,783,979</u>	<u>745,659</u>	(87.04)
	Beginning Fund Balance	<u>1,561,533</u>	<u>6,309,804</u>	<u>6,309,804</u>	<u>6,309,804</u>	<u>11,361,584</u>	80.06
	Total Revenues, Other Financing Services, and Beginning Fund Balance	<u>\$ 7,134,999</u>	<u>\$ 12,062,200</u>	<u>\$ 12,062,200</u>	<u>\$ 12,093,783</u>	<u>\$ 12,107,243</u>	0.37

Expenditures by Object		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
2000	Classified Salaries	\$ 238,852	\$ 249,661	\$ 249,661	\$ 245,353	\$ 274,113	9.79
3000	Employee Benefits	74,460	102,689	102,689	95,104	104,052	1.33
4000	Supplies and Materials	14,534	44,370	44,370	27,571	44,370	-
5000	Other Operating Expenses and Services	479,333	500,000	500,000	314,060	502,760	0.55
6000	Capital Outlay	18,016	50,000	50,000	50,111	50,000	-
	Total Expenditures	<u>825,195</u>	<u>946,720</u>	<u>946,720</u>	<u>732,199</u>	<u>975,295</u>	3.02
	Ending Fund Balance	<u>6,309,804</u>	<u>11,115,480</u>	<u>11,115,480</u>	<u>11,361,584</u>	<u>11,131,948</u>	0.15
	Total Expenditures and Ending Fund Balance	<u>\$ 7,134,999</u>	<u>\$ 12,062,200</u>	<u>\$ 12,062,200</u>	<u>\$ 12,093,783</u>	<u>\$ 12,107,243</u>	0.37

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

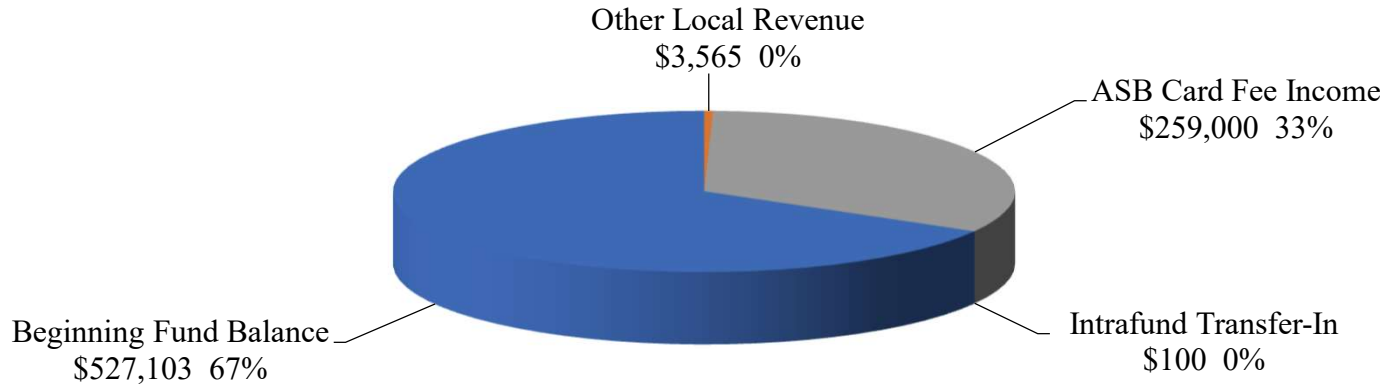
The Student Government Association Fund is a trust fund designated to account for the funds held in trust by the District for student body organizations established pursuant to Education Code Section 76060. This Fund is used for raising and expending money to promote the general welfare, morale, and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

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

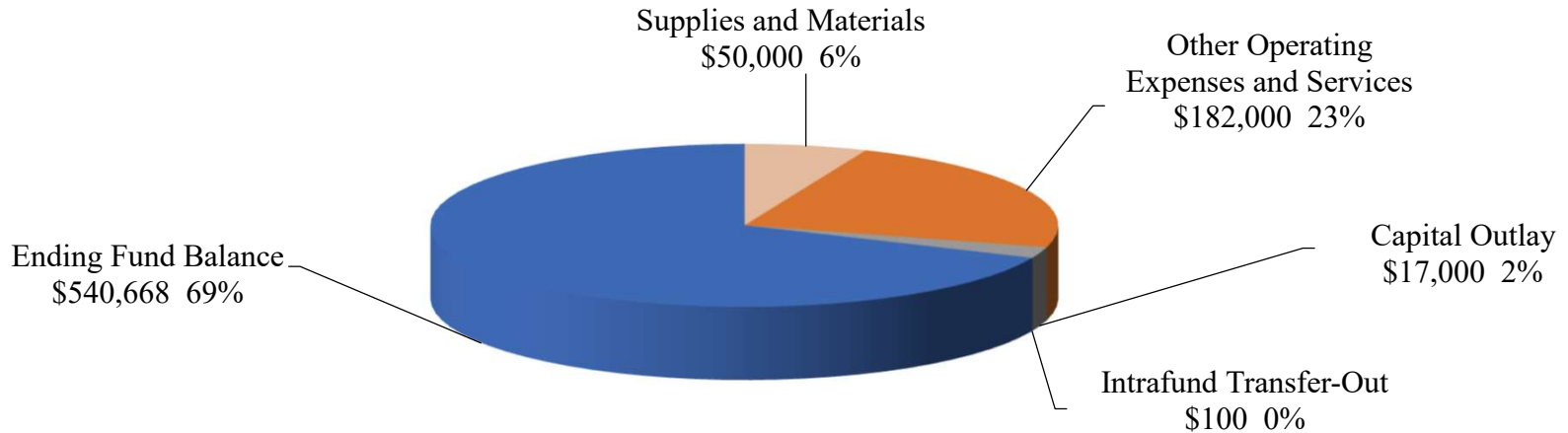
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2026-2027

Student Government Association Fund 71 Revenues and Beginning Fund Balance: \$789,768



Student Government Association Fund 71 Expenditures and Ending Fund Balance: \$789,768



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2026-2027

Student Government Association Fund 71

		2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
Revenues by Source							
8800	Local Revenues						
	8827 Other Income	\$ 4,732	\$ 4,732	\$ 4,732	\$ -	\$ -	(100.00)
	8832 Commissions	325	325	325	-	-	(100.00)
	8841 Ticket Sales	12,081	9,000	9,000	3,120	3,500	(61.11)
	8849 Miscellaneous Sales	-	500	500	-	-	(100.00)
	8857 Membership Fee	180	200	200	-	-	(100.00)
	8861 Interest	61	61	61	61	65	6.56
	8887 ASB Card Fee	212,454	240,000	240,000	235,727	259,000	7.92
	Total Local Revenues	<u>229,833</u>	<u>254,818</u>	<u>254,818</u>	<u>238,908</u>	<u>262,565</u>	3.04
8900	Other Financing Sources						
	8999 Intrafund Transfers-In	-	100	100	2,343	100	-
	Total Other Financing Sources	<u>-</u>	<u>100</u>	<u>100</u>	<u>2,343</u>	<u>100</u>	-
	Total Revenues and Other Financing Sources	<u>229,833</u>	<u>254,918</u>	<u>254,918</u>	<u>241,251</u>	<u>262,665</u>	3.04
	Beginning Fund Balance	<u>508,302</u>	<u>529,730</u>	<u>529,730</u>	<u>529,730</u>	<u>527,103</u>	(0.50)
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 738,135</u>	<u>\$ 784,648</u>	<u>\$ 784,648</u>	<u>\$ 770,981</u>	<u>\$ 789,768</u>	0.65
Expenditures by Object							
4000	Supplies and Materials	<u>\$ 75,829</u>	<u>\$ 80,000</u>	<u>\$ 45,730</u>	<u>\$ 45,730</u>	<u>\$ 50,000</u>	(37.50)
5000	Other Operating Expenses and Services	<u>120,806</u>	<u>121,000</u>	<u>179,000</u>	<u>179,000</u>	<u>182,000</u>	50.41
6000	Equipment	<u>-</u>	<u>-</u>	<u>16,805</u>	<u>16,805</u>	<u>17,000</u>	100.00
7000	Other Outgo						
	7301 Intrafund Transfers-Out	<u>11,770</u>	<u>100</u>	<u>100</u>	<u>2,343</u>	<u>100</u>	-
	Total Expenditures	<u>208,405</u>	<u>201,100</u>	<u>241,635</u>	<u>243,878</u>	<u>249,100</u>	23.87
	Ending Fund Balance	<u>529,730</u>	<u>583,548</u>	<u>543,013</u>	<u>527,103</u>	<u>540,668</u>	(7.35)
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 738,135</u>	<u>\$ 784,648</u>	<u>\$ 784,648</u>	<u>\$ 770,981</u>	<u>\$ 789,768</u>	0.65

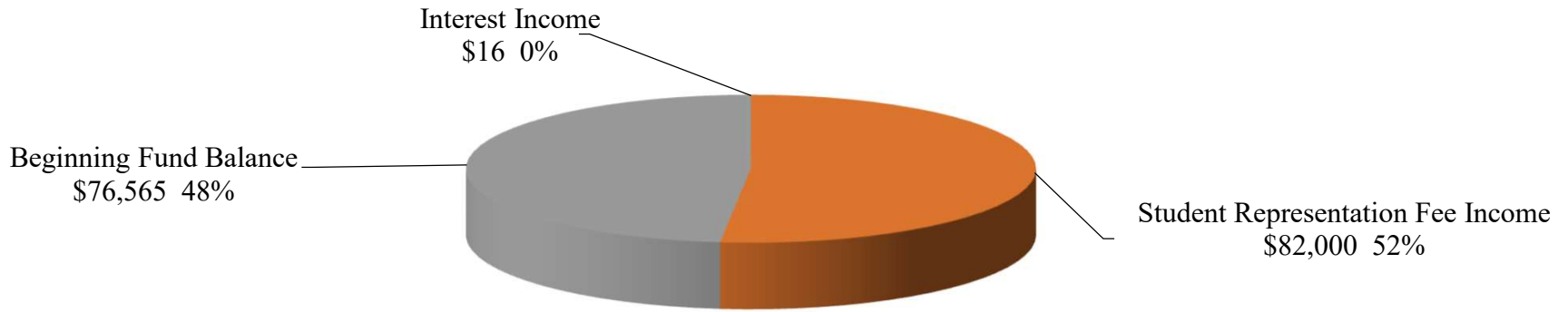
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027
STUDENT REPRESENTATION FEE FUND 72

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

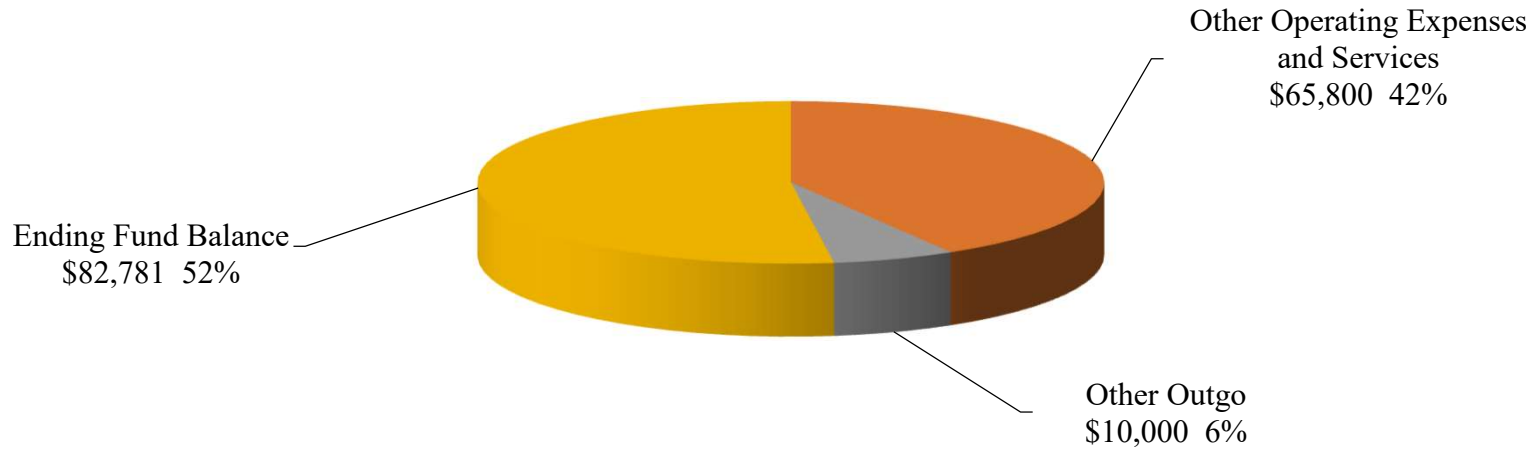
The primary source of revenue for the Student Representation Fee Fund is optional fees paid by students.

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

Student Representation Fee Fund 72 Revenues and Beginning Fund Balance: \$158,581



Student Representation Fee Fund 72 Expenditures and Ending Fund Balance: \$158,581



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

		2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	%
		Actual	Adopted	Revised	Projected	Tentative	Budget Change
Revenues by Source		Revenues	Budget	Budget	Revenues	Budget	Adopt/Tent
8860	Interest Income	\$ 13	\$ 16	\$ 16	\$ 16	\$ 16	-
8884	Student Representation Fee	72,834	80,000	80,000	81,500	82,000	2.50
	Total Local Revenues	<u>72,847</u>	<u>80,016</u>	<u>80,016</u>	<u>81,516</u>	<u>82,016</u>	2.50
	Beginning Fund Balance	80,500	48,277	48,277	48,277	76,565	58.60
	Total Revenues and Beginning Fund Balance	<u>\$ 153,347</u>	<u>\$ 128,293</u>	<u>\$ 128,293</u>	<u>\$ 129,793</u>	<u>\$ 158,581</u>	23.61

		2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	%
		Actual	Adopted	Revised	Projected	Tentative	Budget Change
Expenditures by Object		Expenditures	Budget	Budget	Expenditures	Budget	Adopt/Tent
5000	Other Operating Expenses and Services	\$ 66,933	\$ 65,000	\$ 65,000	\$ 45,728	\$ 65,800	1.23
7000	Other Outgo						
	7510 Student Financial Scholarship Expense	38,137	15,000	15,000	7,500	10,000	(33.33)
	Total Expenditures	<u>105,070</u>	<u>80,000</u>	<u>80,000</u>	<u>53,228</u>	<u>75,800</u>	(5.25)
	Ending Fund Balance	48,277	48,293	48,293	76,565	82,781	71.41
	Total Expenditures and Ending Fund Balance	<u>\$ 153,347</u>	<u>\$ 128,293</u>	<u>\$ 128,293</u>	<u>\$ 129,793</u>	<u>\$ 158,581</u>	23.61

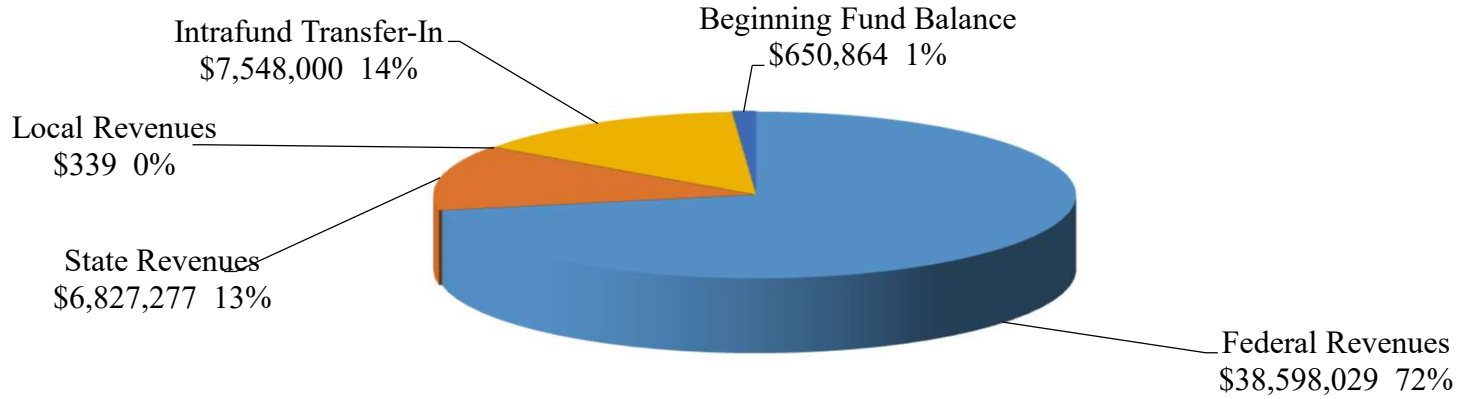
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027
STUDENT FINANCIAL AID FUND 74

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

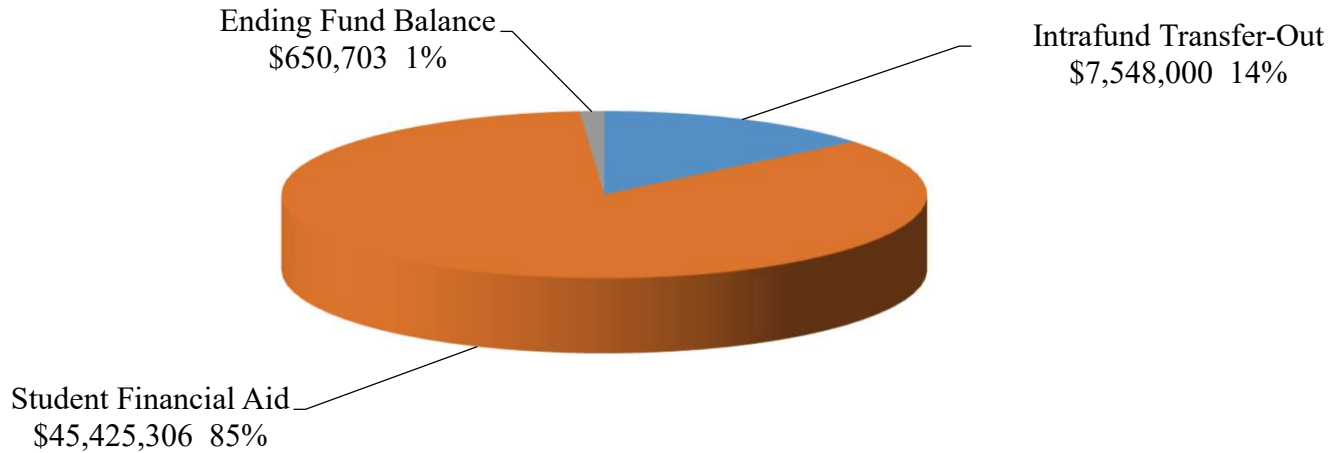
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries,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

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

Student Financial Aid Fund 74 Revenues and Beginning Fund Balance: \$53,624,509



Student Financial Aid Fund 74 Expenditures and Ending Fund Balance: \$53,624,509



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

Student Financial Aid Fund 74

		2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	%
		Actual	Adopted	Revised	Projected	Tentative	Budget Change
<u>Revenues by Source</u>		Revenues	Budget	Budget	Revenues	Budget	Adopt/Tent
8100	Federal Revenues						
	8151 PELL Grant	\$ 37,262,418	\$ 38,007,666	\$ 38,007,666	\$ 40,100,000	37,388,969	(1.63)
	8151 Direct Subsidized Loan	968,817	-	-	-	-	-
	8151 Direct Unsubsidized Loan	1,220,770	-	-	-	-	-
	8152 FSEOG	885,850	845,622	845,622	1,258,870	900,000	6.43
	8154 CH31 Veterans Admin	46,150	47,073	47,073	58,000	59,160	25.68
	8159 GI Bill Chapter 33 Veterans Program	244,788	249,684	249,684	245,000	249,900	0.09
	Total Federal Revenues	<u>40,628,793</u>	<u>39,150,045</u>	<u>39,150,045</u>	<u>41,661,870</u>	<u>38,598,029</u>	(1.41)
8600	State Revenues						
	8622 CHAFEE	105,000	107,100	107,100	156,600	159,732	49.14
	8640 CAL Grant A	270,000	275,400	275,400	275,400	280,908	2.00
	8640 CAL Grant B	4,577,289	4,668,835	4,668,835	6,000,317	6,120,323	31.09
	8641 CAL Grant C	251,071	256,092	256,092	256,092	261,214	2.00
	8642 State Rehab	4,843	4,940	4,940	5,000	5,100	3.24
	Total State Revenues	<u>5,208,203</u>	<u>5,312,367</u>	<u>5,312,367</u>	<u>6,693,409</u>	<u>6,827,277</u>	28.52
8800	Local Revenues						
	8861 Interest	33	33	33	39	39	18.18
	8890 Other Local	328,126	500	500	100	300	(40.00)
	Total Local Revenues	<u>328,159</u>	<u>533</u>	<u>533</u>	<u>139</u>	<u>339</u>	(36.40)
8900	Intrafund Transfers-In	7,383,787	7,400,000	7,400,000	7,400,000	7,548,000	2.00
	Total Revenues	<u>53,548,942</u>	<u>51,862,945</u>	<u>51,862,945</u>	<u>55,755,418</u>	<u>52,973,645</u>	2.14
	Beginning Fund Balance	322,920	651,078	651,078	651,078	650,864	(0.03)
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 53,871,862</u>	<u>\$ 52,514,023</u>	<u>\$ 52,514,023</u>	<u>\$ 56,406,496</u>	<u>\$ 53,624,509</u>	2.11
<u>Expenditures by Object</u>		2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	%
		Actual	Adopted	Revised	Projected	Tentative	Budget Change
		Expenditures	Budget	Budget	Expenditures	Budget	Adopt/Tent
5000	Other Operating Expenses and Services	\$ -	\$ -	\$ -	\$ 353	\$ 500	100.00
7300	Intrafund Transfers-Out	7,383,787	7,400,000	7,400,000	7,400,000	7,548,000	2.00
7500	Student Financial Aid						
	7520 Student Financial Grant	45,998,907	44,624,325	44,624,325	48,377,868	45,475,306	1.91
	7599 Prior Year Adjustments	(161,910)	(161,910)	(161,910)	(22,589)	(50,000)	(69.12)
	Total Student Financial Aid	<u>45,836,997</u>	<u>44,462,415</u>	<u>44,462,415</u>	<u>48,355,279</u>	<u>45,425,306</u>	2.17
	Total Expenditures	<u>53,220,784</u>	<u>51,862,415</u>	<u>51,862,415</u>	<u>55,755,632</u>	<u>52,973,806</u>	2.14
	Total Ending Fund Balance	651,078	651,608	651,608	650,864	650,703	(0.14)
	Total Expenditures and Ending Fund Balance	<u>\$ 53,871,862</u>	<u>\$ 52,514,023</u>	<u>\$ 52,514,023</u>	<u>\$ 56,406,496</u>	<u>\$ 53,624,509</u>	2.11

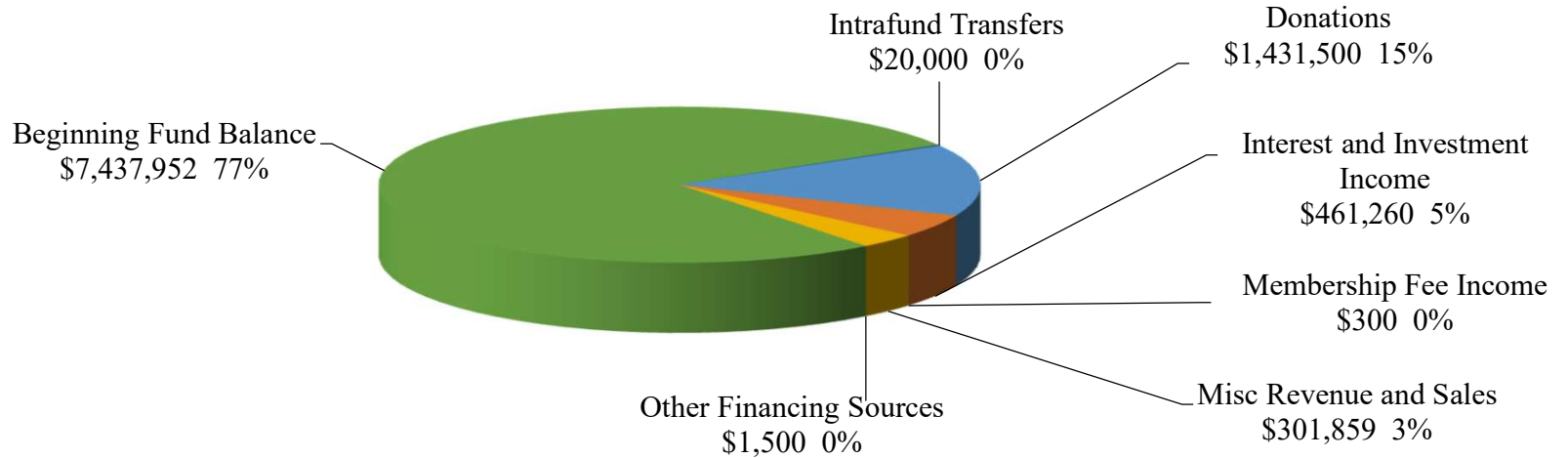
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027
FOUNDATION FUND 79

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

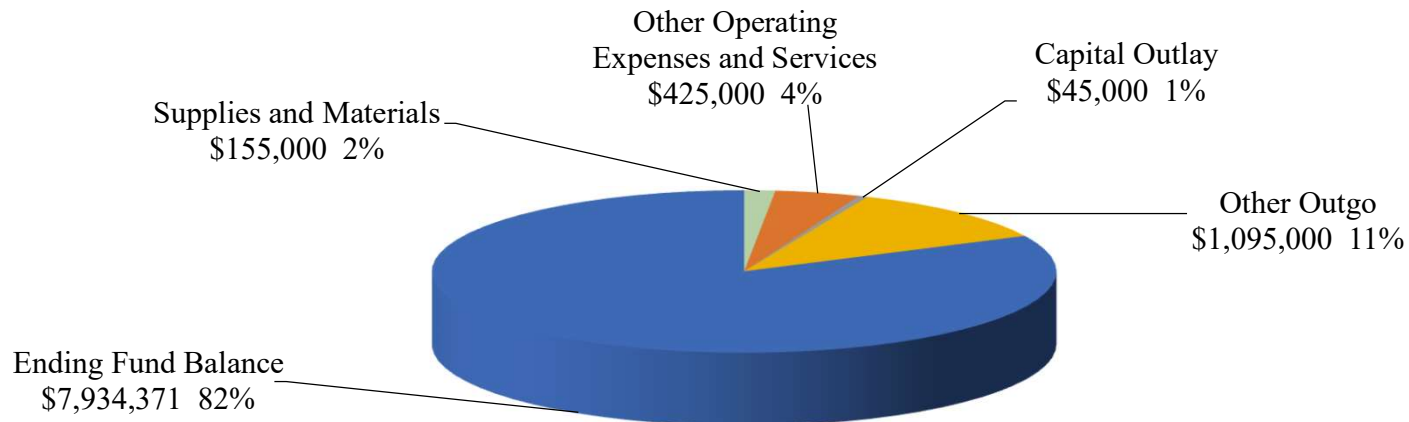
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

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

Foundation Fund 79 Revenues and Beginning Fund Balance: \$9,654,371



Foundation Fund 79 Expenditures and Ending Fund Balance: \$9,654,371



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

<u>Revenues by Source</u>	2024-2025 Actual Revenues	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Revenues	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
8800 Local Revenues						
8820 In-Kind Donations	\$ -	\$ 5,000	\$ 6,438	\$ 6,435	\$ 6,500	30.00
8821 Donations	1,325,866	1,326,000	1,419,117	1,419,117	1,425,000	7.47
8827 Other Income	-	5,000	1,425	1,424	1,500	(70.00)
8828 Sponsorship	1,000	500	6,650	6,650	7,000	>200
8832 Commissions Revenue	-	70	70	-	-	(100.00)
8841 Ticket Sales	47,036	50,000	60,359	60,359	160,359	>200
8842 Advertising Sales	1,350	4,500	2,500	2,421	2,500	(44.44)
8845 Concession Sales	232	2,000	11,000	10,387	11,000	>200
8856 Entry Fee Income	7,140	8,000	13,078	13,078	14,000	75.00
8857 Membership Fee	16,790	17,000	300	257	300	(98.24)
8859 Annual Management Fees	65,814	66,000	66,000	66,000	67,000	1.52
8861 Interest	229	230	230	257	260	13.04
8862 Investment Interest	107,362	108,000	11,000	10,959	11,000	(89.81)
8864 Investment Gains/Losses	448,106	450,000	402,392	100,000	450,000	-
8890 Other Local Revenue	-	-	39,910	39,910	40,000	100.00
Total Local Revenues	<u>2,020,925</u>	<u>2,042,300</u>	<u>2,040,469</u>	<u>1,737,254</u>	<u>2,196,419</u>	7.55
8999 Intrafund Transfers-In	127,770	20,000	20,000	-	20,000	-
Total Revenues and Other Financing Sources	<u>2,148,695</u>	<u>2,062,300</u>	<u>2,060,469</u>	<u>1,737,254</u>	<u>2,216,419</u>	7.47
Beginning Fund Balance	<u>6,699,711</u>	<u>7,379,364</u>	<u>7,379,364</u>	<u>7,379,364</u>	<u>7,437,952</u>	0.79
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 8,848,406</u>	<u>\$ 9,441,664</u>	<u>\$ 9,439,833</u>	<u>\$ 9,116,618</u>	<u>\$ 9,654,371</u>	2.25

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

Foundation Fund 79

<u>Expenditures by Object</u>		2024-2025 Actual Expenditures	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Projected Expenditures	2026-2027 Tentative Budget	% Budget Change Adopt/Tent
4000	Supplies and Materials	\$ 122,680	\$ 147,371	\$ 150,000	\$ 150,000	\$ 155,000	5.18
5000	Other Operating Expenses and Services	281,368	345,759	423,630	423,630	425,000	22.92
6000	Capital Outlay	6,986	-	44,000	44,000	45,000	100.00
7000	Other Outgo						
7300	Intrafund Transfers - Out	116,000	20,000	20,000	-	20,000	-
7510	Student Financial Scholarship	942,008	602,870	1,061,036	1,061,036	1,075,000	78.31
	Total Other Outgo	1,058,008	622,870	1,081,036	1,061,036	1,095,000	75.80
	Total Expenditures	1,469,042	1,116,000	1,698,666	1,678,666	1,720,000	54.12
9700	Fund Balance						
9710	With Donor Restrictions	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
9750	Without Donor Restrictions	6,141,440	7,087,740	7,087,740	6,200,028	6,696,447	(5.52)
	Total Ending Fund Balance	7,379,364	8,325,664	7,741,167	7,437,952	7,934,371	(4.70)
	Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 8,848,406	\$ 9,441,664	\$ 9,439,833	\$ 9,116,618	\$ 9,654,371	2.25

**MT. SAN JACINTO
COMMUNITY COLLEGE
DISTRICT
TENTATIVE BUDGET 2026-2027
SUPPLEMENTAL DATA**

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

Capital Outlay Projects Fund By Project

	2025-2026 <u>Adopted Budget</u>	2025-2026 <u>Projected Expenditures</u>	2026-2027 <u>Tentative Budget</u>
BEGINNING FUND BALANCE	\$ 41,530,635	\$ 41,530,635	\$ 48,504,399
REVENUES			
State Scheduled Maintenance and Block Grant	2,668,386	1,767,979	900,407
Other State Revenues	155,000	155,000	155,000
Interest (8860)	1,200,000	985,258	1,200,000
Redevelopment (8890)	1,400,000	918,428	1,400,000
Capital Outlay Surcharge	160,000	136,033	160,000
Interfund Transfer In	10,000,000	10,000,000	5,000,000
TOTAL REVENUES	\$ 15,583,386	\$ 13,962,698	\$ 8,815,407
TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE	\$ 57,114,021	\$ 55,493,333	\$ 57,319,806
EXPENDITURES			
District - DSA Contract	\$ 5,000	\$ -	\$ 5,000
District- Housing Feasibility Study	155,000	-	155,000
District - Facilities Five Year Plan	30,000	30,000	30,000
District - Facility Improvement Projects SJC	317,230	684,568	368,189
District - Facility Improvement Projects MVC	303,713	393,239	368,957
District - Facility Improvement Projects TVC	297,849	300,588	359,754
District - Facility Improvement Projects SGP	200,000	-	200,000
District - Fleet Replacement	450,000	400,728	450,000
District - Instruction Support	30,000	-	30,000
District - Misc Bond and Group II Bond Projects	3,000,000	-	-
District - New Employee Furniture and Equipment	40,000	19,627	40,000
District - Parking Lot Improvements	2,000,000	-	2,000,000
District - Roof Repair Project	150,000	5,750	150,000
District - Scheduled Maintenance Special Repair/Block Grant	2,668,386	1,805,188	900,407
District - Scheduled Maintenance	5,001,518	-	5,001,518
District - Site Security	50,000	8,984	50,000
District - Student Services Support	30,000	-	30,000
District - Xerox Lease	680,000	677,771	680,000
District - Admin Support	30,000	-	30,000
District - HVAC Controls	1,750,000	168,389	1,750,000
District - HEERF secondary effects & other projects	541,025	17,794	514,025
District - Parking lot lighting project	1,000,000	-	6,000,000
MVC - Secondary Effects Campus wide	10,000,000	206,426	6,082,863
SJC - Secondary Effects Campus wide	10,000,000	72,142	5,231,245
SJC - Solar Maintenance	24,860	24,860	27,000
SJC - Roof Printshop (950)	200,000	156,135	200,000
TVC - Access Control	300,000	-	300,000
TVC - Tower B	1,000,000	53,300	1,000,000
SJC GYM HVAC	2,000,000	1,867,135	1,000,000
SJC Elevator Repairs	20,000	12,908	20,000
MVC Elevator Repairs	80,000	28,932	80,000
TVC Elevator Repairs	120,000	54,470	120,000
SJC ADA	-	-	100,000
Childcare Flooring	-	-	150,000
TOTAL EXPENDITURES	\$ 42,474,581	\$ 6,988,934	\$ 33,423,958
ENDING FUND BALANCE	\$ 14,639,440	\$ 48,504,399	\$ 23,895,848
TOTAL EXPENDITURES AND ENDING FUND BALANCE	\$ 57,114,021	\$ 55,493,333	\$ 57,319,806

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2026-2027

Bond Fund By Project

	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 Projected Expenditures</u>	<u>2026-2027 Tentative Budget</u>
<u>BEGINNING FUND BALANCE</u>	\$ 22,611,205	\$ 22,611,205	\$ 19,623,680
<u>REVENUES</u>			
Interest	900,000	1,000,000	700,000
<u>TOTAL REVENUES</u>	\$ 900,000	\$ 1,000,000	\$ 700,000
<u>TOTAL REVENUES AND BEGINNING FUND BALANCE</u>	\$ 23,511,205	\$ 23,611,205	\$ 20,323,680
<u>EXPENDITURES</u>			
MVC - Underground Utility Relocation (Series B)	\$ 6,526	\$ 6,526	\$ -
District - Signage and Wayfinding (Series C)	5,000,000	-	5,000,000
MVC - Stadium (Series C)	300,000	176,397	13,016,971
MVC - STEM Building (Series C)	2,100,000	2,039,595	200,000
SJC - STEM Building (Series C)	100,000	39,521	200,000
MVC Photovoltaic (Series C)	7,032,182	-	-
MVC Path of Travel (Series C)	1,493,474	-	1,156,709
TVC Photovoltaic (Series C)	6,729,023	-	-
District - Network and Control Switches Upgrades (Series C)	550,000.00	611,432	550,000
District - Wireless Deployment (Series C)	200,000.00	-	200,000
Arbitrage (Series C)	-	1,114,054	-
<u>TOTAL EXPENDITURES</u>	\$ 23,511,205	\$ 3,987,525	\$ 20,323,680
<u>ENDING FUND BALANCE</u>	\$ -	\$ 19,623,680	\$ -
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>	\$ 23,511,205	\$ 23,611,205	\$ 20,323,680

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027
COST-OF-LIVING ADJUSTMENT**

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

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

* CCC COLA is not known until State enacts final budget

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2026-2027

COMPLIANCE WITH THE FIFTY PERCENT LAW

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

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

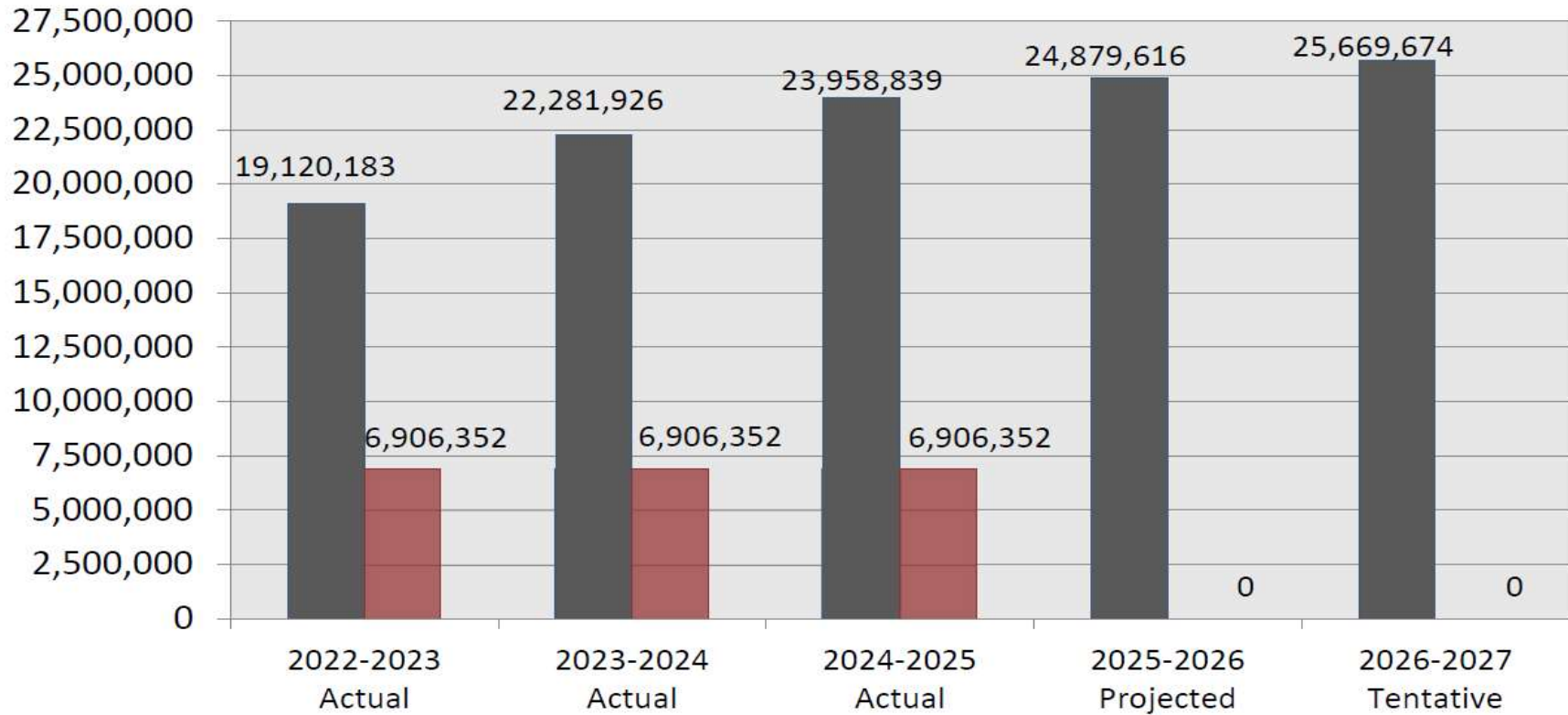
The “Salaries for Classroom Instructors” includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district’s 50% computation for the fiscal years 2013-2014 through 2025-2026(expressed as a percentage).

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

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

HISTORICAL DATA DISTRICT RESERVES

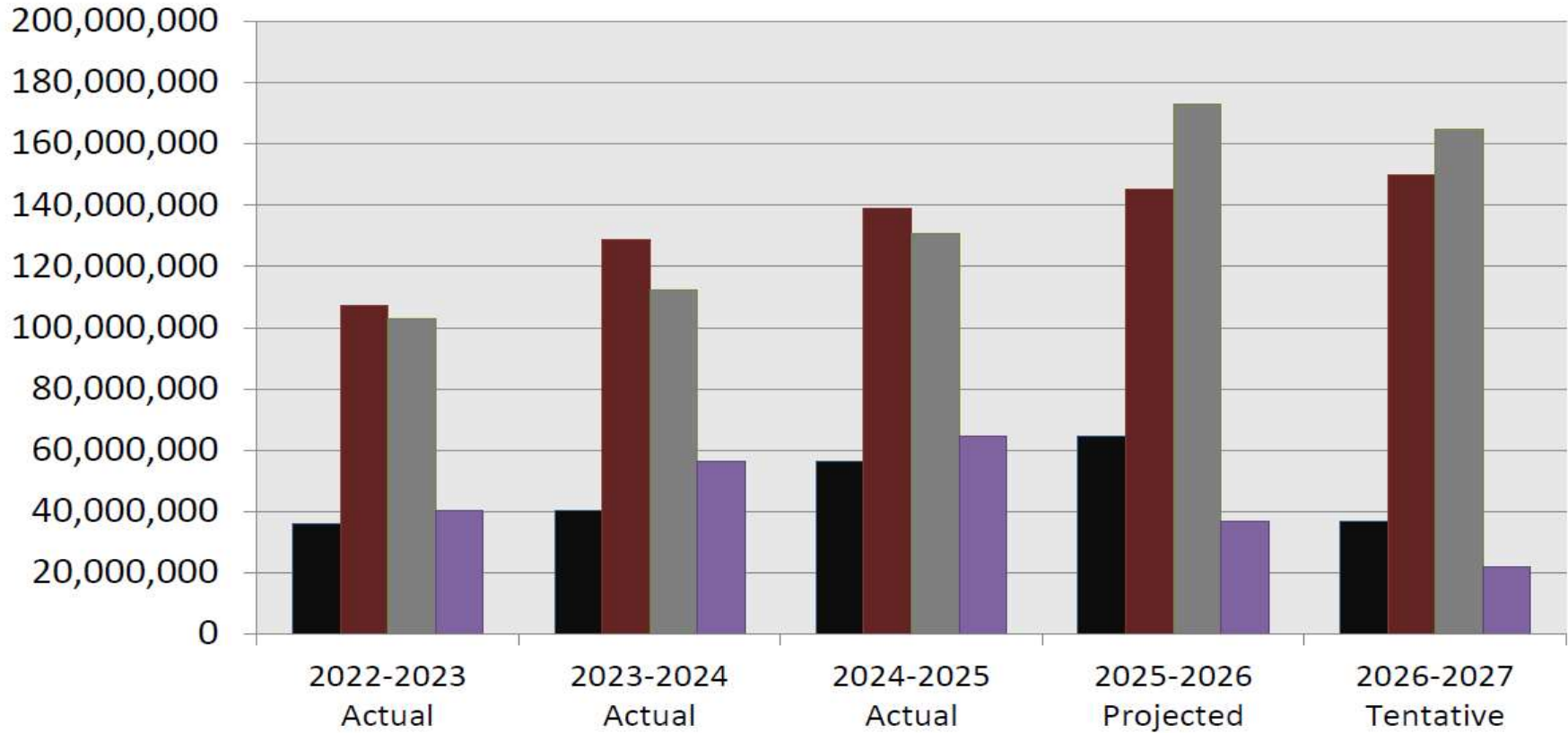


- Unrestricted General Fund Board Reserve
- STRS/PERS/OPEB Reserve

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

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

HISTORICAL DATA Revenue vs. Expenditures

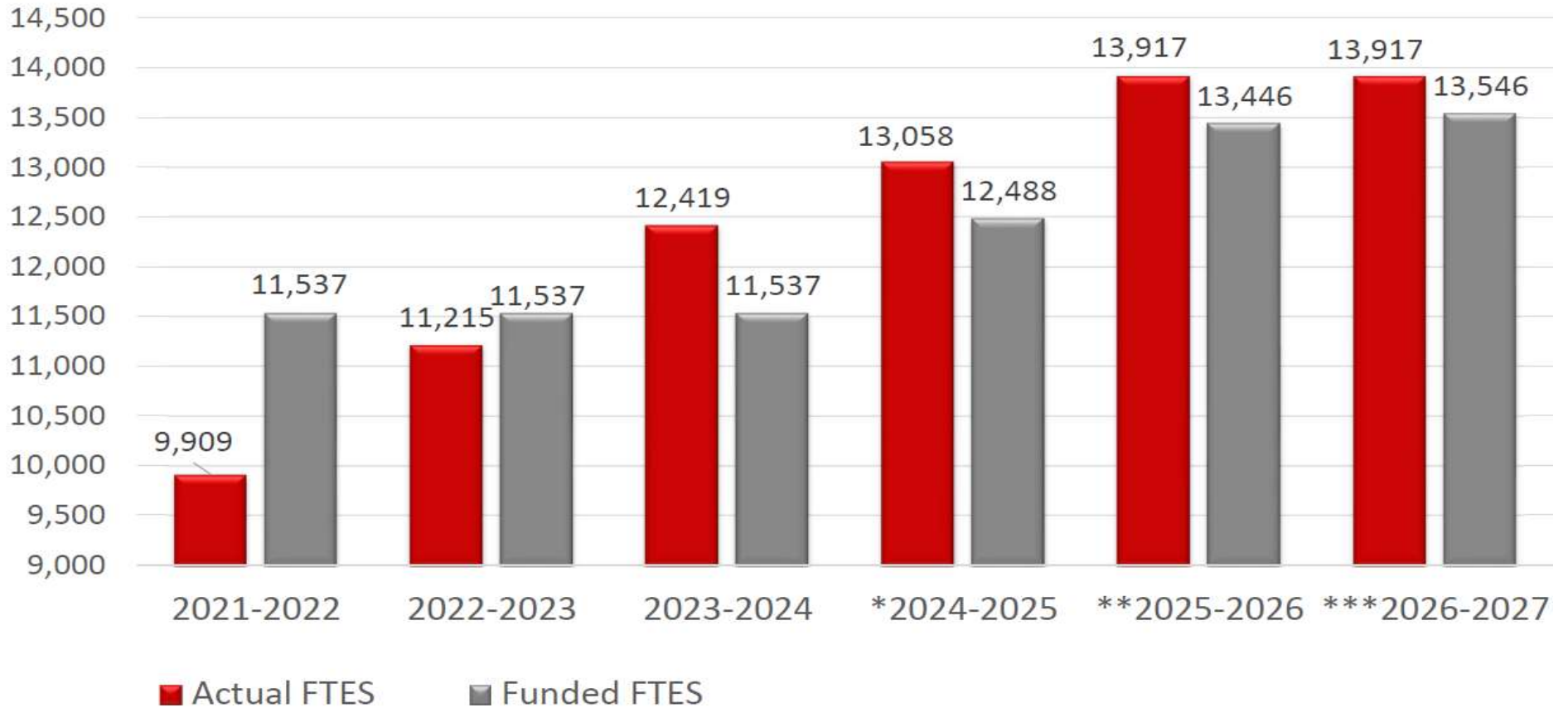


- Beginning Balance
- Revenue
- Expenditures
- Ending Balance

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

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

HISTORICAL DATA CREDIT FTES COMPARISONS



**Based on the Chancellor's Office 2024-25 R1 report released on 2/5/26*

***Based on the Chancellor's Office 2025-26 P1 report released on 2/5/26*

****FY 2026-2027; actuals based on projected FTES, funded based on budgeted FTES*

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

Unrestricted General Fund Budget Allocation Model

	Ongoing	One-Time	Combined
Unrestricted Revenues & Beginning Fund Balance			
Unaudited Beginning Balance	\$ -	\$ 36,793,772	\$ 36,793,772
FY 2026-2027 Projected Revenue			
Apportionment Entitlement	139,812,899	-	139,812,899
Less 3% Apportionment Deficit Factor	(4,194,387)	-	(4,194,387)
Other Revenue	15,379,572	-	15,379,572
	150,998,084	-	150,998,084
Less BOT Required Intrafund Transfer			
17% of Projected Revenue	(25,669,674)	-	(25,669,674)
BOT Required Reserve Unaudited Beginning Balance	24,879,616	-	24,879,616
	(790,058)	-	(790,058)
Less Other Intrafund Transfers			
Instructional Block Grant	(340,000)	-	(340,000)
	(340,000)	-	(340,000)
Total Unrestricted Revenues & Beginning Fund Balance	\$ 149,868,026	\$ 36,793,772	\$ 186,661,798
Unrestricted Expenditures & Ending Fund Balance			
Expenditure Budget			
PY Base Expenditure Budget (FY 2025-2026)	\$ 132,864,200	\$ 14,729,715	\$ 147,593,915
FY 2026-2027 Budget Adjustments	14,729,293	(3,189,326)	11,539,967
	147,593,493	11,540,389	159,133,882
Interfund Transfers			
Childcare	56,261	-	56,261
Self Insurance	395,659	-	395,659
Capital Outlay	-	5,000,000	5,000,000
	451,920	5,000,000	5,451,920
Other Outgo			
Student Financial Services	85,000	-	85,000
	85,000	-	85,000
Contingencies & Reserves			
One-time Economic Reserve	-	-	-
Unrestricted Reserve	-	21,990,996	21,990,996
	-	21,990,996	21,990,996
Total Unrestricted Expenditures & Ending Fund Balance	\$ 148,130,413	\$ 38,531,385	\$ 186,661,798
Unallocated Revenue			
Unrestricted Revenues & Beginning Fund Balance			\$ 186,661,798
Less Unrestricted Expenditures & Ending Fund Balance			(186,661,798)
Total Unallocated Revenue			\$ (0)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET 2026-2027

Unrestricted General Fund Budget Allocation Model

Expenditure Budget by Division	Ongoing	One-Time	Combined
President			
PY Base Expenditure Budget (FY 2025-2026)	\$ 4,285,384	\$ 176,511	\$ 4,461,895
FY 2026-2027 Budget Adjustments	186,844	102,063	288,907
FY 2026-2027 Expenditure Budget	4,472,228	278,574	4,750,802
Instruction			
PY Base Expenditure Budget (FY 2025-2026)	68,248,999	5,615,473	73,864,472
FY 2026-2027 Budget Adjustments	6,693,934	619,438	7,313,372
FY 2026-2027 Expenditure Budget	74,942,933	6,234,911	81,177,844
Student Services			
PY Base Expenditure Budget (FY 2025-2026)	13,315,025	817,071	14,132,096
FY 2026-2027 Budget Adjustments	1,574,088	339,797	1,913,885
FY 2026-2027 Expenditure Budget	14,889,113	1,156,868	16,045,981
Business Services			
PY Base Expenditure Budget (FY 2025-2026)	28,271,642	7,147,774	35,419,416
FY 2026-2027 Budget Adjustments	4,085,348	(4,733,275)	(647,927)
FY 2026-2027 Expenditure Budget	32,356,990	2,414,499	34,771,489
Human Resources			
PY Base Expenditure Budget (FY 2025-2026)	7,756,881	346,687	8,103,568
FY 2026-2027 Budget Adjustments	1,044,104	166,668	1,210,772
FY 2026-2027 Expenditure Budget	8,800,985	513,355	9,314,340
Institutional Effectiveness			
PY Base Expenditure Budget (FY 2025-2026)	10,986,269	626,199	11,612,468
FY 2026-2027 Budget Adjustments	1,144,975	315,983	1,460,958
FY 2026-2027 Expenditure Budget	12,131,244	942,182	13,073,426
Total FY 2026-2027 Expenditure Budget	\$ 147,593,493	\$ 11,540,389	\$ 159,133,882

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

Unrestricted General Fund Budget Allocation Model

Expenditure Budget By Location	Ongoing	One-Time	Combined
Districtwide			
PY Base Expenditure Budget (FY 2025-2026)	\$ 59,129,816	\$ 14,426,122	\$ 73,555,938
FY 2026-2027 Budget Adjustments	16,870,161	(2,916,341)	13,953,820
FY 2026-2027 Expenditure Budget	75,999,977	11,509,781	87,509,758
Menifee Valley Campus			
PY Base Expenditure Budget (FY 2025-2026)	36,616,606	278,684	36,895,290
FY 2026-2027 Budget Adjustments	(3,260,521)	(249,139)	(3,509,660)
FY 2026-2027 Expenditure Budget	33,356,085	29,545	33,385,630
San Geronio Pass Campus			
PY Base Expenditure Budget (FY 2025-2026)	35,575	0	35,575
FY 2026-2027 Budget Adjustments	0	0	-
FY 2026-2027 Expenditure Budget	35,575	0	35,575
San Jacinto Campus			
PY Base Expenditure Budget (FY 2025-2026)	27,430,243	24,909	27,455,152
FY 2026-2027 Budget Adjustments	(1,158,746)	(23,846)	(1,182,592)
FY 2026-2027 Expenditure Budget	26,271,497	1,063	26,272,560
Temecula Valley Campus			
PY Base Expenditure Budget (FY 2025-2026)	9,651,960	0	9,651,960
FY 2026-2027 Budget Adjustments	2,278,399	0	2,278,399
FY 2026-2027 Expenditure Budget	11,930,359	0	11,930,359
Total FY 2026-2027 Expenditure Budget	\$ 147,593,493	\$ 11,540,389	\$ 159,133,882

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET 2026-2027**

