

CHAFFEY COMMUNITY COLLEGE DISTRICT



2022-2023 ADOPTED BUDGET

AUGUST 25, 2022

CHAFFEY COMMUNITY COLLEGE DISTRICT
LIST OF PRINCIPAL OFFICIALS

Governing Board

Lee C. McDougal.....President
Kathleen Brugger..... Vice President
Deana Olivares-Lambert.....Clerk
Gloria Negrete McLeod..... Member
Gary C. Ovitt..... Immediate Past President
Rousselle Douge..... Student Trustee

Administration

Henry D. Shannon, Ph. D..... Superintendent/President
Lisa Bailey Associate Superintendent, Business Services and Economic Development
Laura Hope.....Associate Superintendent, Instruction and Institutional Effectiveness
Alisha Rosas.....Associate Superintendent, Student Services and Strategic Communications
Troy Ament.....Associate Superintendent, Administrative Services and Emergency Operations

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
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CHAFFEY COMMUNITY COLLEGE DISTRICT

DATE: August 25, 2022

TO: Governing Board Members

FROM: Henry D. Shannon, Ph.D., Superintendent/President

SUBJECT: Fiscal Year 2022-2023 Operating Budget

The 2022-2023 Chaffey College budget is presented to the Governing Board in this document. The proposed unrestricted general fund budget includes \$149,422,330 in unrestricted general fund income and \$150,238,389 in unrestricted general fund expenditures. The District's budget includes a 6.56% COLA, which is applied to the state Chancellor's Office Student Centered Funding Formula.

The annual budget, which includes the general and other funds, is an important planning document approved by the Governing Board each year. The proposed adopted budget supports the policies approved by the Governing Board, including the Board requirement to maintain at least a 7% unrestricted general fund reserve. The 2022-2023 State Budget continues to focus on increasing reserves as protection against economic downturn, infrastructure, and fiscal relief for tax payers. To protect the district against economic uncertainties, prudent fiscal measures have been implemented, including projecting and planning for future liabilities, such as PERS & STRS increases and other post-employment benefits (OPEB).

The District will continue its commitment to teaching and learning with an emphasis on student access and completion. The institutional goals supported by the budget include:

- Be an equity-driven college that fosters success for all students.
- Ensure learning and timely completion of students' educational goals.
- Develop and maintain programs and services that maximize students' opportunities and reflect community needs.
- Optimize the use of technological tools and infrastructure to advance institutional efficiency and student learning.
- Efficiently and effectively manage systems, processes, and resources to maximize capacity.
- Responsively adapt to changes in students' academic and career needs.
- Prioritize and align professional learning for all employees to support the achievement of Chaffey Goals.

Dr. Henry D. Shannon
Superintendent/President

CHAFFEY COMMUNITY COLLEGE DISTRICT

GENERAL BUDGET INFORMATION

Current Year Summary

The District's total Full-Time Equivalent Students (FTES) in 2021/22 was 12,845.25. Due to eligible revenue protection, the District was funded for 16,877.58 FTES. Remote working and online classes caused less spending in unrestricted funds and HEERF restricted funds were used for most COVID-19 related costs. The resulting 2021/22 surplus was \$4,673,929. The District continues to fund long term liability trusts to help offset future costs.

2022/23 State Overview

Prior year's large increase in income from California's wealthiest residents continued this year. The Governor signed the 2022/23 Budget Act on June 30, 2022. The budget remains improved with revenues from the personal income tax, sales tax, and corporate tax coming in ahead of projections. The enacted budget continues the state's focus on increasing reserves to protect against an economic downturn; consequently, the state has amassed total reserves over \$37 billion. The state budgets spending priorities are focused largely on one-time spending on infrastructure and fiscal relief for taxpayers. Community College resources include both ongoing and one-time funding. Ongoing funding include base increase for the Student-Centered Funding Formula (SCFF) with a 6.56% COLA. COLA has also been applied to many of the categorical programs. One-time funding includes deferred maintenance block grants to support pandemic recovery and to continue retention and re-enrollment efforts.

Student-Centered Funding Formula (SCFF)

California community colleges are funded under the Student-Centered Funding Formula (SCFF). Total funding under the SCFF is comprised of a Base Allocation component, a Supplemental Equity Allocation component, and a Student Success component. The Base Allocation, which primarily provides enrollment-based funding, utilizing a 3-year average of full-time equivalent students (FTES), comprises 70% of a district's total state apportionment funding. The Supplemental Equity Allocation, which provides additional funding for economically disadvantaged students, defined as AB 540 students, students receiving a State fee-waiver grant, or students receiving a Pell grant, comprises 20% of a district's total state apportionment. Lastly, the Student Success component of the formula provides funding based on a point system for specific performance measure outcomes utilizing a 3-year average of qualifying headcounts. The Student Success component comprises the remaining 10% of a district's total state apportionment.

CHAFFEY COMMUNITY COLLEGE DISTRICT

GENERAL BUDGET INFORMATION (CONTINUED)

The 2022/23 enacted Budget, including COLA, applied the SCFF rates as follows:

Allocation	Funding Rates
Credit FTES	\$4,737
Incarcerated Credit	\$6,642
Special Admit Credit	\$6,642
Career Development College Preparation (CDCP)	\$6,642
Noncredit	\$3,994
Supplemental Point Value	\$1,120
Student Success Main Point Value	\$660
Student Success Equity Point Value	\$167

Challenges

Chaffey College is not alone in facing the challenges in enrollment and decline of Full-Time Equivalent Students (FTES) caused by the pandemic. Student retention and reengagement remains a challenge. The District is nearing the end of Federal funding with the Higher Education Emergency Relief Fund (HEERF). Maintaining higher operation and technology costs became necessary when Chaffey pivoted to enhance instructional modalities and provide a variety of student services. This infrastructure investment remains a priority; however, continuation of funding without federal funds will have to be structurally addressed.

Strategies

Chaffey College has initiated an Enrollment Recovery Taskforce to address FTES and enrollment strategies. The strategies include expanding programming, improve processes, and increasing touchpoints. This plan includes short-term and long-term strategies to recover and maintain FTES. The Chancellor's Office has authority to authorize emergency funding based on FTES earned prior to the pandemic. Pursuant to this authority, the Chancellor's Office is allowing for one last year of Emergency Conditions Allowance in which Chaffey can continue to be funded at 19/20 FTES level, provided that the District submits its Board-approved Recovery Plan and meets the eligibility requirements. These documents are being presented at the August 25, 2022, board meeting.

CHAFFEY COMMUNITY COLLEGE DISTRICT
MISSION STATEMENT

“Chaffey College improves lives and our communities through education with a steadfast commitment to equity and innovation to empower our diverse students who learn and thrive through excellent career, transfer, and workforce education programs that advance economic and social mobility for all.”

-Adopted by the Governing Board on December 9, 2021

CHAFFEY COMMUNITY COLLEGE DISTRICT
BUDGET RESOLUTION OF GOVERNING BOARD

RESOLUTION 082522

**A RESOLUTION OF THE GOVERNING BOARD OF CHAFFEY COMMUNITY COLLEGE
ADOPTING THE OPERATING BUDGET OF SAID COLLEGE FOR THE FISCAL YEAR 2022-2023**

WHEREAS, the General Fund group is comprised of the Unrestricted Fund and Restricted Fund;

WHEREAS, the Capital Projects Funds Group is comprised of the following funds: Capital Projects Fund, Scheduled Maintenance Fund and Measure L and P Funds;

WHEREAS, the Enterprise Funds Group is comprised of the following funds: Campus Store, Food Services and Chaffey College Chino Community Center;

WHEREAS, the Internal Services Funds Group is comprised of the following funds: Self Insurance and Vacation Liability;

WHEREAS, the Special Revenue Funds Group is comprised of the following fund: Child Development Center;

WHEREAS, the Trust Funds Group is comprised of the following funds: Chaffey College Student Government, Chaffey College Student Representation and Auxiliary Donation Accounts;

NOW THEREFORE, be it resolved, determined and ordered by the Governing Board of Chaffey Community College District that, the College's Operating Budget for the Fiscal Year 2022-2023, submitted by the President to the Governing Board, is herewith adopted for the Chaffey Community College District for the Fiscal Year 2022-2023.

CHAFFEY COMMUNITY COLLEGE DISTRICT

BUDGET PROCESS

Title 5 of the California Code of Regulations, Section 58300, requires the District to adopt its annual budget on or before September 15, 2022. All budgets have been prepared in accordance with state and county guidelines. The adopted budget is based on the Governor's approved state budget.

Budget development and related requests are also linked to the planning processes of the district, including the Mission Statement, Institutional Goals, Board Policies, Strategic Technology Plan, and the Program and Services Review Process. Additional sources for budget development are research office data (both external and internal), budget trends, curriculum changes and accreditation report recommendations.

Board Policy and Administrative Procedures

Board policy is the voice of the Governing Board and defines the general goals and acceptable practices for the operation of the District. Administrative procedures implement board policy, laws, and regulations. They address how the general goals of the District are achieved and define operations of the District.

- Board Policy **6200 Budget Preparation** – provides specific criteria for Chaffey College's budget development process.
- Board Policy **6250 Budget Management** – provides general information related to budget management and budget revisions.

Approved Board Policies and Administrative Procedures are posted on the following website:

<https://www.chaffey.edu/policiesandprocedures/policies.php>

CHAFFEY COMMUNITY COLLEGE DISTRICT

BUDGET DEVELOPMENT CALENDAR

- Friday, December 3 Budget calendar presented to Budget Advisory Committee.
- Tuesday, December 7 Budget calendar presented to President's Cabinet.
- Monday, January 10 Governor releases the proposed 2022-2023 State budget.
- Wednesday, January 19 ACCCA/ACBO Governor's Proposed State Budget Workshop.
- Thursday, January 27 Budget calendar presented to Governing Board.
- Tuesday, March 1 District Budget Forum (12pm-1pm).
- Wednesday, March 2 & Thursday, March 3 Budget workshops for faculty, staff, and managers (Wednesday 9:00am – 10:30am & Thursday 2:00pm – 3:30pm). Senior budget managers receive budget documents, including first run of budget.
- Friday, March 25 Senior budget managers' deadline to submit budget confirmations and/or changes to Budgeting & Fiscal Services.
- Friday, April 8 Budgeting & Fiscal Services office returns second run of budget to senior budget managers for review.
- Friday, April 15 Senior budget managers' deadline to submit any corrections and/or additional changes to the second run of the budget to Budgeting & Fiscal Services.
- Friday, May 20 Budgeting & Fiscal Services completes tentative budget draft.
- Thursday, June 23 Governing Board reviews and approves tentative budget.
- Thursday, June 30 Tentative budget due to the County of San Bernardino.
- Thursday, August 25 Proposed adopted budget presented to Governing Board for approval.
- Monday, October 10 Adopted budget submitted to the California Community College Chancellor's Office.
- Tuesday, October 11 Adopted budget submitted to the County of San Bernardino.

**Dates not mandated are subject to change.*

Reviewed by Budget Advisory Committee – December 3, 2021

Reviewed by College Planning Council – December 3, 2021

Reviewed by President's Cabinet – December 7, 2021

Reviewed by Governing Board – January 27, 2022

CHAFFEY COMMUNITY COLLEGE DISTRICT

DESCRIPTION OF FUNDS BY TYPE

General Funds

The General Fund is the primary operating fund of the district. It is used to account for those transactions that, in general, cover the full scope of operations of the district (instruction, administration, student services, maintenance, operations, etc.). This fund is divided into two Sub funds – **Unrestricted and Restricted**.

The **Unrestricted** Sub fund is used to account for resources available for the general purpose of district operations and support of its educational programs. The **Restricted** Sub fund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors or other outside agencies as to their expenditure.

Capital Projects Funds

The Capital Projects Funds are to account for financial resources to be used for the acquisition or construction of capital outlay items, such as sites, site improvement, buildings and equipment. By state definition, this fund includes **Capital Projects, Scheduled Maintenance, Measure L and Measure P**. These funds may require District match from the general fund or some other specified source of funds.

Enterprise Funds

The Enterprise Funds are used to account for those ongoing activities that, because of their revenue producing character, are similar to those found in the private sector. Generally accepted accounting principles are similar to those employed in private sector accounting. The measurement focus is on determination of net income, financial position and changes in financial position. The **Campus Store, Chino Community Center and Food Services** are in this fund.

CHAFFEY COMMUNITY COLLEGE DISTRICT

DESCRIPTION OF FUNDS BY TYPE (CONTINUED)

Internal Services Funds

The Internal Services Funds are accounts for the long-term liability and risk related issues of the district. These areas are generally mandated by the Governmental Accounting Standards Board (GASB) and require the district to address future debts on current year financial statements. **Self Insurance** and **Vacation Liability** are in this fund.

Special Revenue Funds

The Special Revenue Funds account for the proceeds of specific revenue sources whose expenditures are legally restricted. These funds encompass activities directly related to the educational program of the college, but that provide a service to students. Such activities may provide non-classroom instructional or laboratory experience to students. Any general fund money used to support these services must be transferred to the fund so all expenditures are accounted for within that fund. The **Child Development Center** is in this fund.

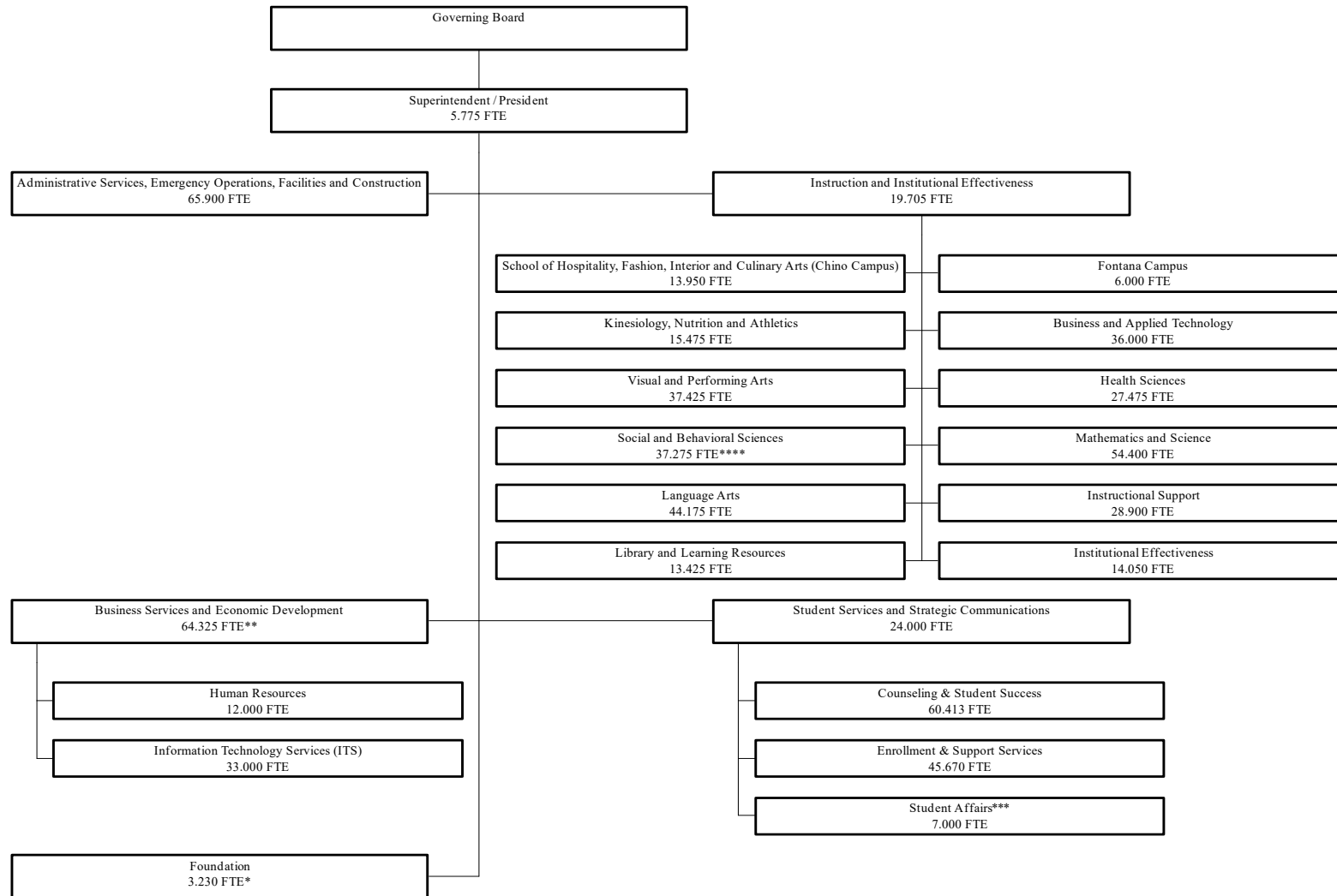
Trust Funds

The Trust Funds are used to account for assets held by the District in a trustee or agency capacity for individuals, private organizations or other governmental units. The district may exercise some discretion in the disbursement or expenditures of the monies in trust funds, although some components may need to be treated similar to agency funds. **Chaffey College Student Government, Chaffey College Student Representation** and **Auxiliary Donation Accounts** are in this fund.

CHAFFEY COMMUNITY COLLEGE DISTRICT

ORGANIZATIONAL CHART

JULY 1, 2022



*Includes Foundation funding 0.500 FTE

**Includes Auxiliary Services & Campus Store funding 17.675 FTE

NOTE: This chart includes all budgeted permanent contract positions.

***Includes CCSG (Student Life) funding 0.000 FTE budgeted & 1.000 FTE authorized

****Includes Child Development Center funding 0.00 FTE budgeted & 13.750 authorized

CHAFFEY COMMUNITY COLLEGE DISTRICT
SUMMARY OF PERSONNEL CHANGES BY SUPPORT SERVICES AND INSTRUCTIONAL SCHOOLS/PROGRAMS
AS OF JULY 1, 2022

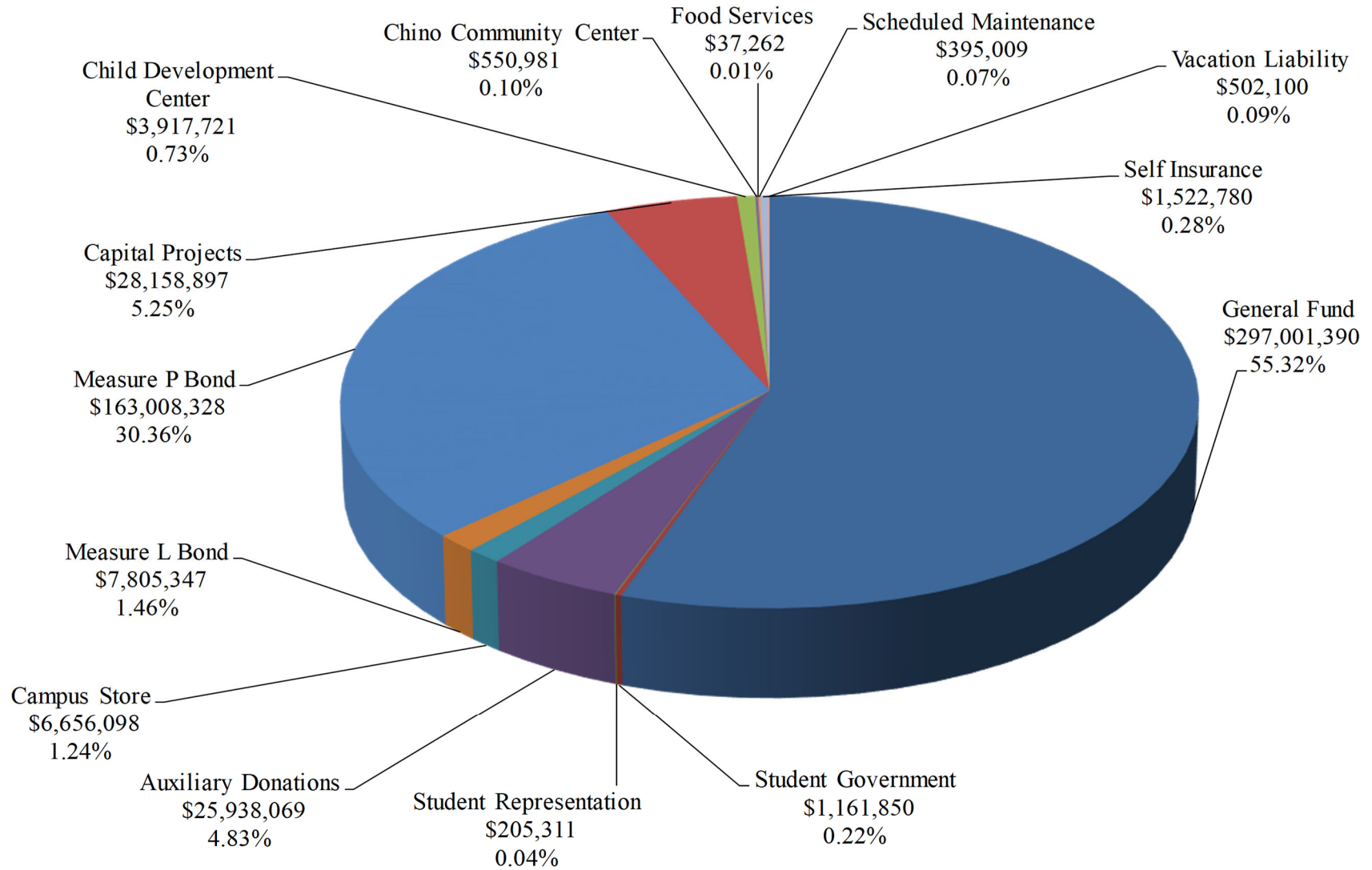
	<u>2020-2021</u> <u>Adopted Budget</u>	<u>2021-2022</u> <u>Adopted Budget</u>	<u>2022-2023</u> <u>Adopted Budget</u>	<u>2022-2023</u> <u>Authorized Positions</u>
Support Services				
Superintendent/President	6.775	6.525	5.775	5.475
Foundation	2.730	2.730	2.730	3.500
Business Services & Economic Development	68.325	85.165	91.650	97.800
Administrative Services	81.400	65.400	65.900	65.900
Instruction & Institutional Effectiveness	17.802	19.235	19.705	17.000
Fontana Center	4.000	6.000	6.000	6.000
Student Services & Strategic Communications	26.908	22.000	24.000	24.000
Equity, Outreach & Communications	18.000	0.000	0.000	0.000
Enrollment & Support Services	56.245	41.195	45.670	43.900
Counseling & Student Success	28.550	68.458	60.413	60.425
Student Affairs	6.000	6.000	7.000	7.000
Total Support Services	<u>316.735</u>	<u>322.708</u>	<u>328.843</u>	<u>331.000</u>
Instructional Schools / Services				
Kinesiology, Nutrition & Athletics	16.475	15.975	15.475	15.475
Business & Applied Technology	31.050	35.750	36.000	36.400
Hospitality, Fashion, Interior and Culinary Arts	12.950	12.950	13.950	13.950
Health Sciences	22.570	25.497	27.475	28.475
Instructional Support	38.365	28.825	28.900	27.900
Institutional Effectiveness	0.000	9.800	14.050	12.750
Language Arts	43.405	44.608	44.175	49.475
Library & Learning Resources	12.425	13.425	13.425	14.425
Mathematics & Science	56.500	54.794	54.400	57.000
Social & Behavioral Sciences	32.475	33.475	37.275	41.225
Visual & Performing Arts	35.125	35.125	37.425	36.375
Total Instructional Schools/Services	<u>301.340</u>	<u>310.224</u>	<u>322.550</u>	<u>333.450</u>
Total General Fund Personnel	<u>618.075</u>	<u>632.932</u>	<u>651.393</u>	<u>664.450</u>
* Other Funds				
Foundation	0.500	0.500	0.500	0.500
Auxiliary Services & Bookstore	15.875	15.875	17.675	19.925
ASCC (Student Activities)	0.000	1.000	0.000	1.000
Child Development Center	11.750	11.250	0.000	10.000
	<u>28.125</u>	<u>28.625</u>	<u>18.175</u>	<u>31.425</u>
Total Personnel	<u>646.200</u>	<u>661.557</u>	<u>669.568</u>	<u>695.875</u>

NOTE: This list includes all budgeted permanent contract positions.
Placement of positions within areas may be subject to change.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2022-2023 ADOPTED BUDGET

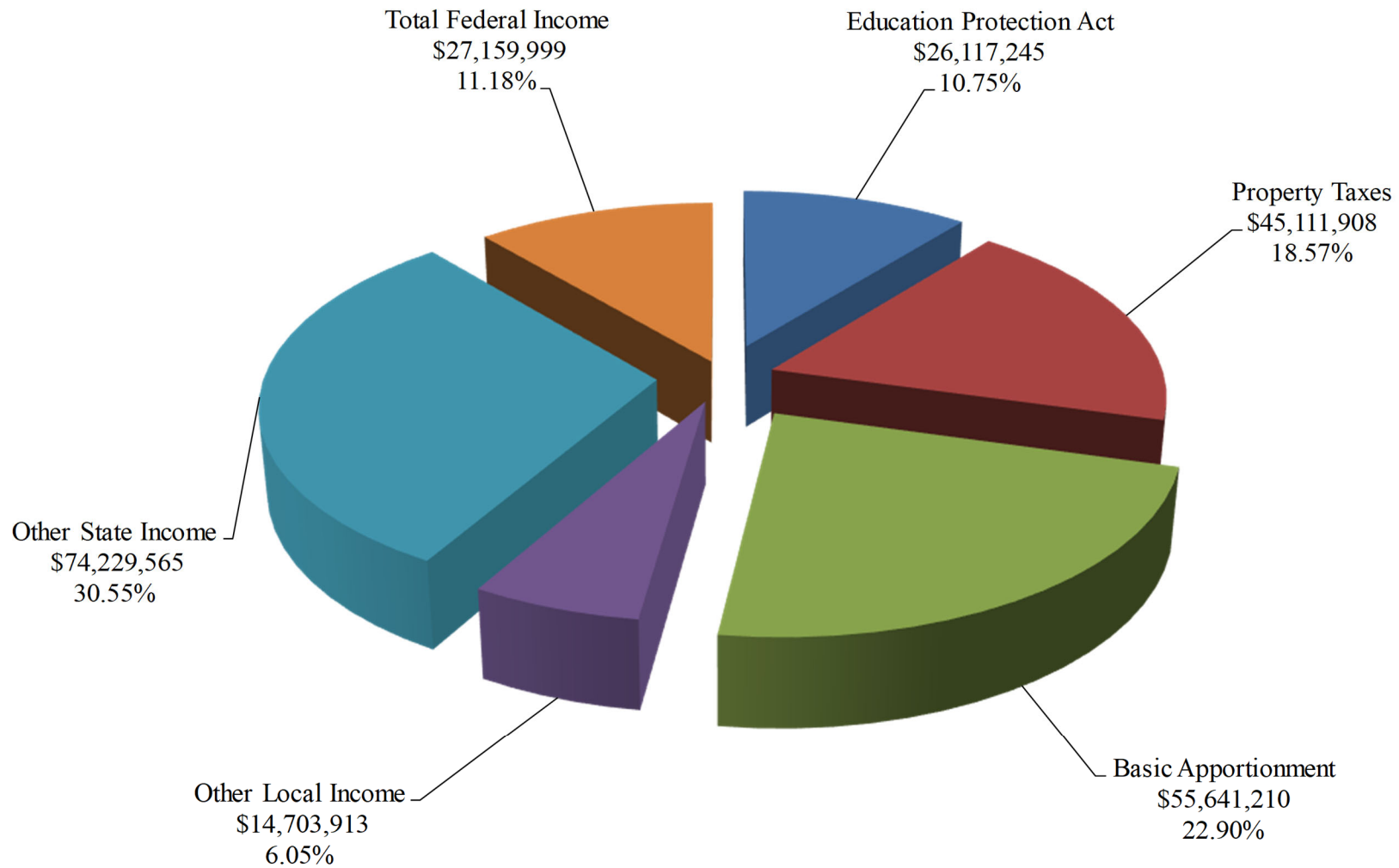
TOTAL FUNDS SUMMARY



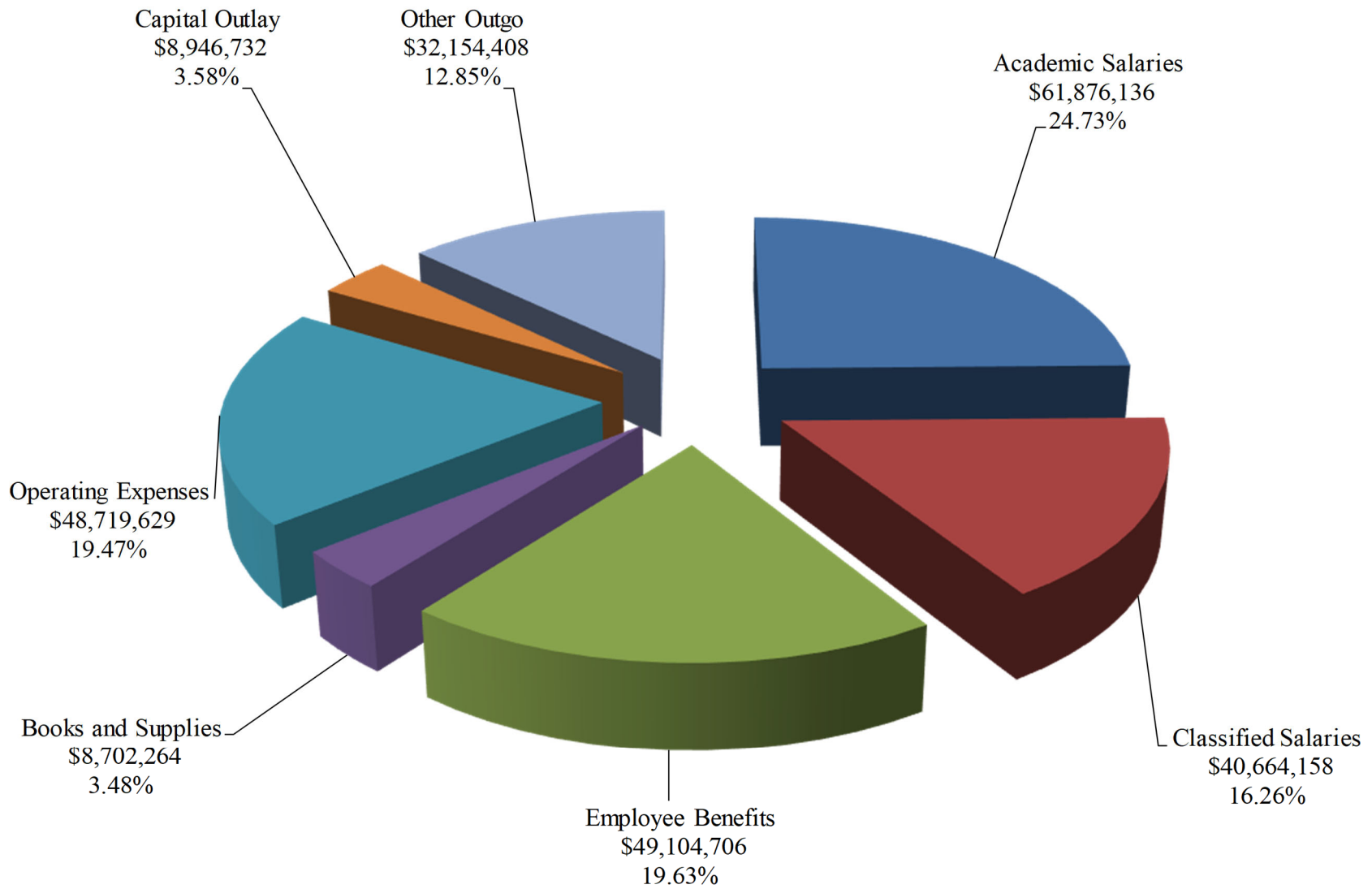
CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
TOTAL FUNDS SUMMARY

FUND	2021-2022 Actual Fund Total	2022-2023				
		Actual Beg Balance	Adopted Revenue	Adopted Expenditures	Adopted End Balance	Adopted Fund Total
General Fund -Unrestricted	\$181,387,132	\$47,416,917	\$149,654,830	\$150,238,389	\$46,833,357	\$197,071,746
General Fund - Restricted	87,872,340	6,620,634	93,309,010	99,929,644	0	99,929,644
Total General Fund	269,259,472	54,037,551	242,963,840	250,168,033	46,833,357	297,001,390
Student Government	1,032,942	701,350	460,500	532,179	629,671	1,161,850
Student Representation	142,801	95,311	110,000	110,000	95,311	205,311
Auxiliary Donations	25,546,181	25,387,769	550,300	550,000	25,388,069	25,938,069
Campus Store	6,916,469	2,147,598	4,508,500	4,608,500	2,047,598	6,656,098
Measure L Bond	8,370,468	7,625,022	180,325	7,746,651	58,696	7,805,347
Measure P Bond	164,773,518	159,256,323	3,752,005	161,202,547	1,805,781	163,008,328
Capital Projects	17,817,944	13,340,111	14,818,786	18,838,427	9,320,470	28,158,897
Child Development Center	3,860,120	3,832,824	84,897	0	3,917,721	3,917,721
Chino Community Center	481,220	124,953	426,028	426,028	124,953	550,981
Food Services	36,325	27,262	10,000	10,000	27,262	37,262
Scheduled Maintenance	393,885	91,815	303,194	339,661	55,348	395,009
Self Insurance	1,369,943	508,810	1,013,970	1,000,000	522,780	1,522,780
Vacation Liability	519,171	431,828	70,272	80,000	422,100	502,100
GRAND TOTAL	\$500,520,459	\$267,608,527	\$269,252,617	\$445,612,026	\$91,249,117	\$536,861,143

**CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
REVENUES – COMBINED UNRESTRICTED & RESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED**



CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
REVENUES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Restricted Beginning Balance	5,052,671	5,052,671	6,620,634	\$1,567,963	31.0%
REVENUE					
Federal Income					
Student Financial Aid/Federal Work Study	665,000	51,575	711,597	46,597	7.0%
HEERF-Higher Education Emergency Relief Fund	58,466,492	53,502,890	23,416,092	(35,050,400)	-59.9%
Vocational Education	863,315	541,364	1,014,597	151,282	17.5%
FWS Administrative Allowance	15,000	2,197	15,000	0	0.0%
SEOG Grant Administrative Allowance	31,000	96,268	31,000	0	0.0%
Pell Grant Administrative Allowance	36,000	36,575	36,000	0	0.0%
Forest Reserve	36,000	35,964	36,000	0	0.0%
Other Federal Income	2,584,332	1,552,570	1,899,713	(684,619)	-26.5%
Total Federal Income	62,697,139	55,819,403	27,159,999	(35,537,140)	-56.7%
State Income					
Basic Apportionment	46,047,705	30,466,784	55,641,210	9,593,505	20.8%
Education Protection Act	21,940,090	33,843,692	26,117,245	4,177,155	19.0%
Prior Year Adjustment	0	304,962	0	0	0.0%
Disability Programs & Services	2,026,552	1,402,003	3,001,426	974,874	48.1%
Extended Opportunity Programs and Services	2,655,336	2,708,839	3,130,507	475,171	17.9%
Staff Development and Diversity	70,163	68,031	399,787	329,624	469.8%
Student Success and Support Program/Student Equity	9,627,613	6,913,372	12,902,008	3,274,395	34.0%
State Block Grant	13,054,201	5,905,262	27,400,472	14,346,271	109.9%
Homeowners Property Tax Exemption	280,000	277,869	280,000	0	0.0%
Mandated Costs Block Grant	485,584	514,158	514,158	28,574	5.9%
Lottery	3,994,018	4,637,514	3,990,328	(3,690)	-0.1%
Full-Time Faculty Hiring	649,702	1,925,669	1,856,923	1,207,221	185.8%
Part-Time Faculty Compensation	361,611	360,683	388,662	27,051	7.5%
Strong Workforce, Welfare Reform and Economic Development	7,556,523	5,051,454	8,889,856	1,333,333	17.6%
Center of Excellence	311,297	192,327	118,971	(192,326)	-61.8%
STRS On-behalf Income	4,405,213	4,673,491	4,673,491	268,278	6.1%
Other State Income	4,064,211	650,555	6,962,976	2,898,765	71.3%
Total State Income	117,529,819	99,896,665	156,268,020	38,738,201	33.0%

*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET**

REVENUES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Local Income					
Property Taxes	30,388,177	32,229,188	26,715,908	(3,672,269)	-12.1%
Property Taxes - RDA Residual & Asset Liquidation	16,646,372	18,091,033	18,091,000	1,444,628	8.7%
Contract Instruction	884,447	619,986	821,698	(62,749)	-7.1%
Personal Property Sales	25,000	11,925	25,000	0	0.0%
Rental fees	70,000	(1,484)	70,000	0	0.0%
Interest and Gain or Loss on Investments	900,000	(1,065,721)	2,308,135	1,408,135	156.5%
International/Non-resident Student Tuition	1,600,000	2,012,728	1,800,000	200,000	12.5%
Enrollment Fees	5,230,473	5,731,723	5,355,306	124,833	2.4%
Community Education Fees	350,000	0	350,000	0	0.0%
Materials Fees	50,000	23,039	25,000	(25,000)	-50.0%
Technology Fees	1,017,368	323,937	1,062,493	45,125	4.4%
Transportation Fees	553,882	353,470	465,000	(88,882)	-16.0%
Student Health Fees	985,161	868,346	870,000	(115,161)	-11.7%
Parking Fees	382,985	1,159,453	368,878	(14,107)	-3.7%
Center of Excellence	264,766	0	157,291	(107,475)	-40.6%
Other Student Fees	125,346	573,501	125,346	0	0.0%
Miscellaneous Income	922,891	4,630,139	924,766	1,875	0.2%
Total Local Income	60,396,868	65,561,263	59,535,821	(861,047)	-1.4%
Total Revenue	\$240,623,826	\$221,277,331	\$242,963,840	\$2,340,014	1.0%
Total Revenue and Net Beginning Balance	\$245,676,497	\$226,330,002	\$249,584,474	\$3,907,977	1.6%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors Contract	\$21,187,036	\$19,681,139	\$21,464,488	\$277,452	1.3%
Non-Instructional Contract	6,934,421	6,615,066	7,976,718	1,042,297	15.0%
Non-Instructional Management	5,067,902	5,482,661	5,958,396	890,494	17.6%
Instructional Hourly	18,756,858	17,386,005	22,509,316	3,752,458	20.0%
Non-Instructional Hourly	3,952,783	4,713,270	3,967,218	14,435	0.4%
Total Academic Salaries	55,899,000	53,878,141	61,876,136	5,977,136	10.7%
Classified Salaries					
Non-Instructional Contract	22,200,314	19,926,192	24,424,152	2,223,838	10.0%
Non-Instructional Management	7,608,701	5,850,510	7,835,067	226,366	3.0%
Instructional Aides, Contract	2,785,709	2,536,628	3,088,398	302,689	10.9%
Non-Instructional Hourly	2,614,795	1,535,160	3,369,040	754,245	28.8%
Instructional Hourly	2,209,434	1,131,779	1,947,501	(261,933)	-11.9%
Total Classified Salaries	37,418,953	30,980,269	40,664,158	3,245,205	8.7%
Employee Benefits					
State Teachers Retirement	9,910,373	14,088,750	13,125,657	3,215,284	32.4%
STRS On-behalf Payments	4,405,213	4,673,491	4,673,491	268,278	6.1%
Public Employees Retirement	7,790,238	15,760,887	9,512,699	1,722,461	22.1%
FICA/Medicare	3,623,449	3,426,000	4,113,788	490,339	13.5%
Health and Welfare Insurance	12,570,147	13,884,127	15,455,599	2,885,452	23.0%
Unemployment Insurance	1,117,151	834,518	562,733	(554,418)	-49.6%
Worker's Compensation Insurance	1,421,193	1,313,004	1,660,739	239,546	16.9%
Total Employee Benefits	40,837,764	53,980,777	49,104,706	8,266,942	20.2%
Books and Supplies					
Books	509,552	154,864	1,411,645	902,093	177.0%
Supplies	7,018,132	2,072,789	7,290,619	272,487	3.9%
Total Books and Supplies	7,527,684	2,227,653	8,702,264	1,174,580	15.6%

*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET**

EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Operating Expenses					
Service Contracts	3,939,711	2,429,789	6,624,879	2,685,168	68.2%
Travel/Conference/Training	946,411	371,524	1,089,207	142,796	15.1%
Dues and Memberships	204,587	161,581	200,512	(4,075)	-2.0%
Postage	182,750	145,082	239,810	57,060	31.2%
Property and Liability Insurance	1,304,360	1,412,206	1,421,592	117,232	9.0%
Utilities	2,715,987	2,470,598	2,584,310	(131,677)	-4.8%
Repairs and Maintenance	1,152,643	1,376,003	1,311,352	158,709	13.8%
Legal, Election, and Audit Expenses	1,071,250	255,271	438,376	(632,874)	-59.1%
Other Operating Expenses	<u>14,980,656</u>	<u>10,453,622</u>	<u>34,809,591</u>	<u>19,828,935</u>	<u>132.4%</u>
Total Operating Expenses	26,498,355	19,075,676	48,719,629	22,221,274	83.9%
Capital Outlay					
Site Improvement	1,000	5,345	2,083,911	2,082,911	208291.1%
Building Improvement	6,079,347	348,462	1,254,872	(4,824,475)	-79.4%
Library Books	29,246	26,246	29,246	0	0.0%
Computer Equipment	636,188	1,585,757	832,496	196,308	30.9%
Equipment (Computer Technology)	191,841	347,417	161,401	(30,440)	-15.9%
Student Technology Plan	703,033	19,006	703,033	0	0.0%
Technology Plan	607,931	336,935	616,652	8,721	1.4%
Equipment	2,723,422	3,235,487	2,790,419	66,997	2.5%
Vehicle Replacement	208,400	43,081	205,709	(2,691)	-1.3%
Lease/Purchase Agreements	254,530	162,087	268,993	14,463	5.7%
Total Capital Outlay	<u>11,434,938</u>	<u>6,109,823</u>	<u>8,946,732</u>	<u>(2,488,206)</u>	<u>-21.8%</u>
Other Outgo					
Student Financial Aid	35,846,914	46,304,487	27,955,809	(7,891,105)	-22.0%
Other Uses	997,143	781,708	997,143	0	0.0%
One-Time Funding Initiative	1,300,380	0	1,291,456	(8,924)	-0.7%
Designated Contingency (Restricted General Fund)	25,967,757	0	0	(25,967,757)	-100.0%
Contingency (Unrestricted General Fund)	500,000	0	500,000	0	0.0%
Interfund Transfers	<u>1,113,966</u>	<u>1,883,387</u>	<u>1,410,000</u>	<u>296,034</u>	<u>26.6%</u>
Total Other Outgo	65,726,160	48,969,582	32,154,408	(33,571,752)	-51.1%
Total Expenditures/Appropriations	<u>\$245,342,854</u>	<u>\$215,221,921</u>	<u>\$250,168,033</u>	<u>\$4,825,179</u>	<u>2.0%</u>

*Percent change is budget to budget.

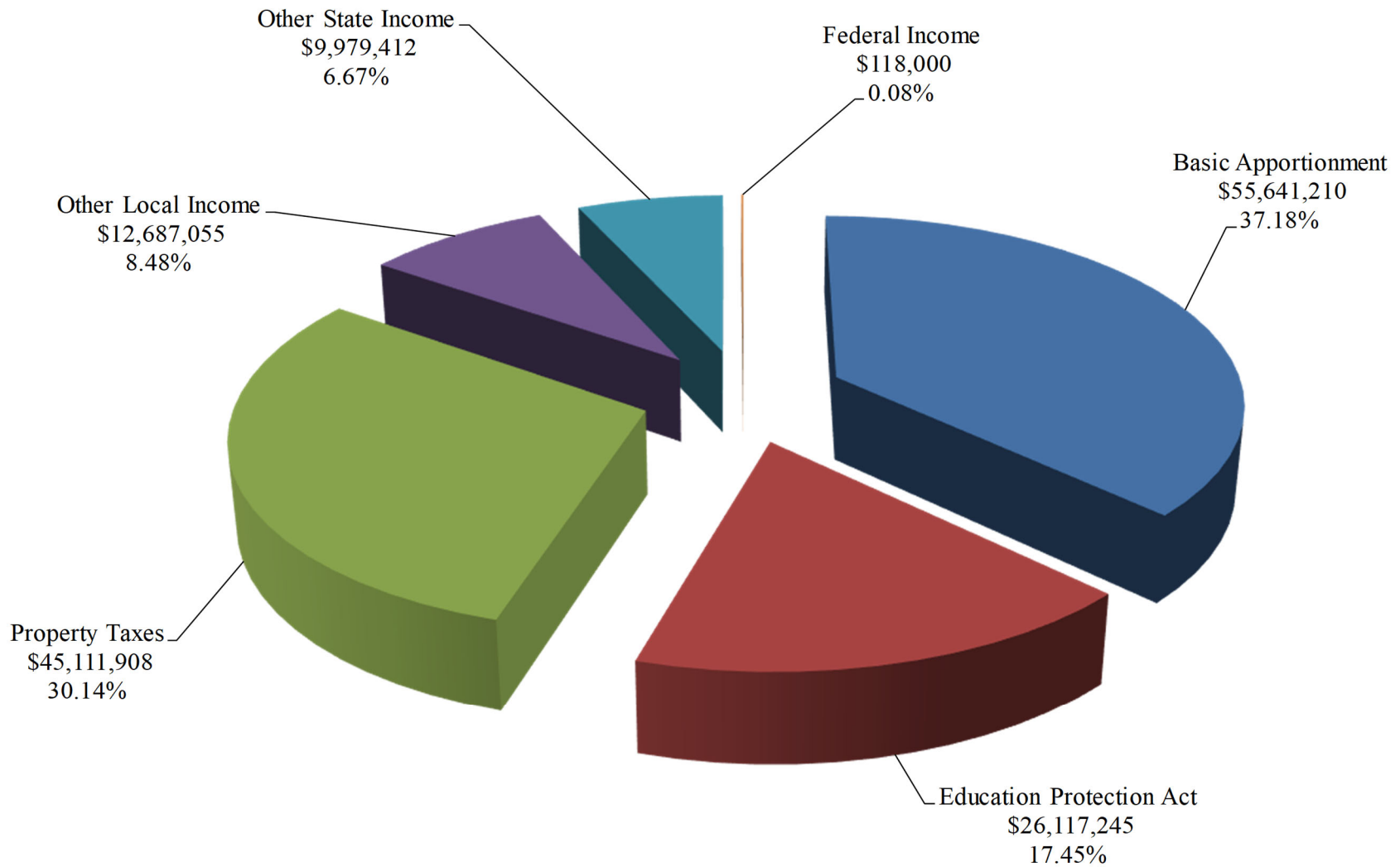
**CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET**

EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)

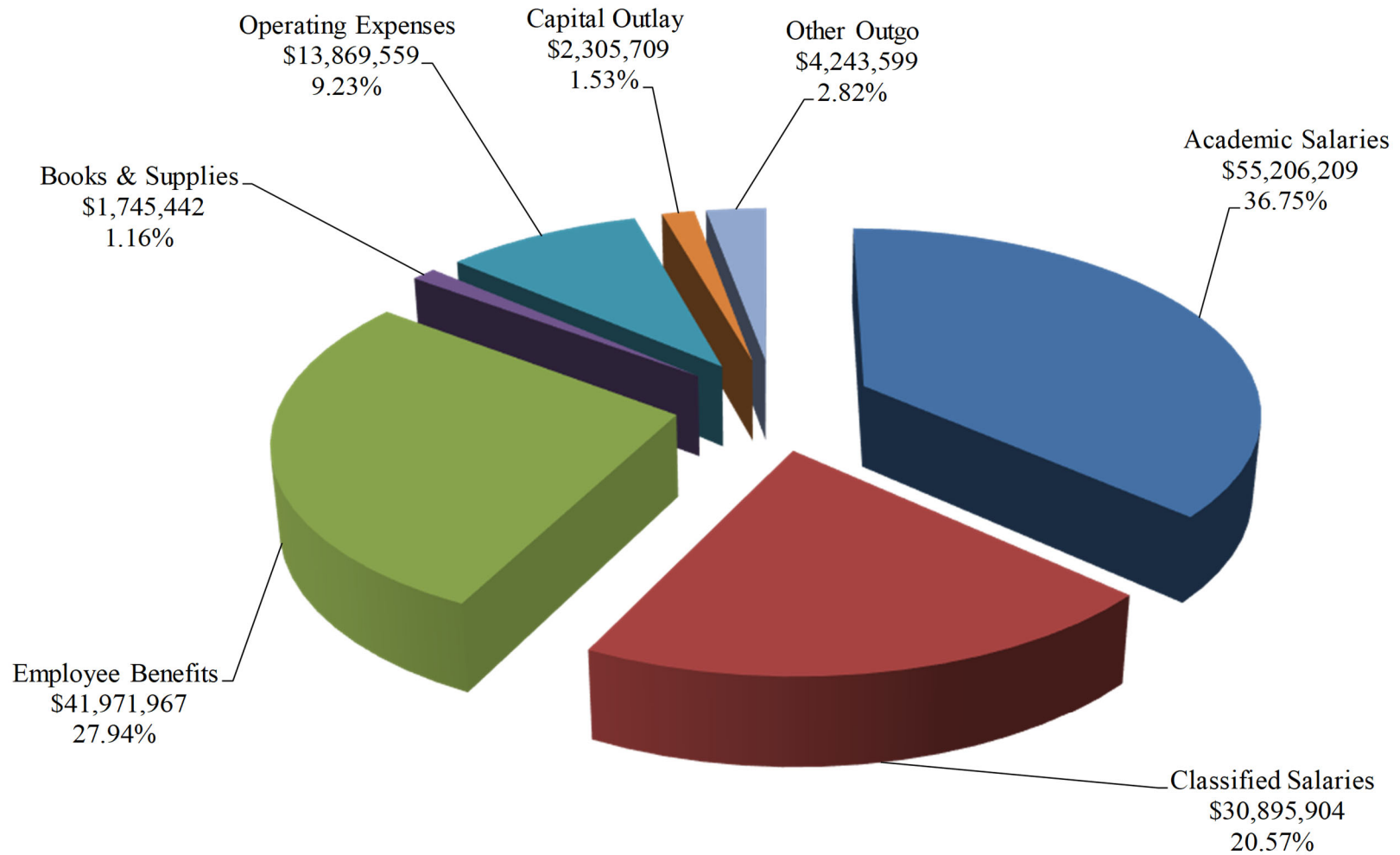
DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Surplus/(Deficit)	333,643	4,487,447	(583,559)	(917,202)	-274.9%
Reserves and Ending Balance					
Board Designated Reserves (7%)	9,430,706	9,377,915	10,516,687	1,085,981	11.5%
Board Designated Project Reserves					
Revolving Cash	40,000	40,000	40,000	0	0.0%
OPEB Reserve	1,000,000	1,000,000	500,000	(500,000)	-50.0%
Technology Reserve	2,000,000	2,000,000	2,000,000	0	0.0%
Vehicle Replacement Plan Reserve	500,000	500,000	500,000	0	0.0%
Resource Allocation Committee (RAC) Reserve	500,000	500,000	500,000	0	0.0%
Capital Outlay Replacement Reserve/TCO Reserve	1,000,000	1,000,000	1,000,000	0	0.0%
PERS/STRS Reserve	3,000,000	3,000,000	3,000,000	0	0.0%
Enrollment Reserve	10,000,000	10,000,000	10,000,000	0	0.0%
Undesignated Reserve	15,792,407	19,999,002	18,776,670	2,984,263	18.9%
Restricted Designated Reserve / Ending Balance	0	6,620,634	0	0	0.0%
Total Reserves and Ending Balance	43,263,113	54,037,551	46,833,357	3,570,244	8.3%
Total Expenditures/Appropriations & Reserves and Ending Balance	\$288,605,967	\$269,259,472	\$297,001,390	\$8,395,423	2.9%

*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
REVENUES UNRESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
EXPENDITURES UNRESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
REVENUES – UNRESTRICTED DETAIL**

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
REVENUE					
Federal Income					
FWS Administrative Allowance	15,000	2,197	15,000	0	0.0%
SEOG Grant Administrative Allowance	31,000	96,268	31,000	0	0.0%
Pell Grant Administrative Allowance	36,000	36,575	36,000	0	0.0%
Forest Reserve	36,000	35,964	36,000	0	0.0%
Total Federal Income	118,000	171,004	118,000	0	0.0%
State Income					
Basic Apportionment	46,047,705	30,466,784	55,641,210	9,593,505	20.8%
Education Protection Act	21,940,090	33,843,692	26,117,245	4,177,155	19.0%
Prior Year Adjustment	0	304,962	0	0	0.0%
Homeowners Property Tax Exemption	280,000	277,869	280,000	0	0.0%
Mandated Costs Block Grant	485,584	514,158	514,158	28,574	5.9%
Lottery	2,794,018	3,159,238	2,642,769	(151,249)	-5.4%
Full-Time Faculty Hiring	649,702	1,925,669	1,856,923	1,207,221	185.8%
Part-Time Faculty Compensation	361,611	360,683	388,662	27,051	7.5%
STRS On-behalf Income	3,924,726	4,105,470	4,105,470	180,744	4.6%
Other State Income	299,617	107,887	471,430	171,813	57.3%
Total State Income	76,783,053	75,066,412	92,017,867	15,234,814	19.8%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
REVENUES – UNRESTRICTED DETAIL (CONTINUED)

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Local Income					
Property Taxes	30,388,177	32,229,188	26,715,908	(3,672,269)	-12.1%
Property Taxes - RDA Residual & Asset Liquidation	16,646,372	18,091,033	18,091,000	1,444,628	8.7%
Contract Instruction	884,447	619,986	821,698	(62,749)	-7.1%
Personal Property Sales	25,000	11,925	25,000	0	0.0%
Rental fees	70,000	(1,484)	70,000	0	0.0%
Interest and Gain or Loss on Investments	900,000	(1,065,721)	2,308,135	1,408,135	156.5%
International/Non-Resident Student Tuition	1,600,000	2,012,728	1,800,000	200,000	12.5%
Enrollment Fees	5,230,473	5,731,723	5,355,306	124,833	2.4%
Community Education Fees	350,000	0	350,000	0	0.0%
Other Student Fees	125,346	573,501	125,346	0	0.0%
Materials Fees	50,000	23,039	25,000	(25,000)	-50.0%
Technology Fees	1,017,368	323,937	1,062,493	45,125	4.4%
Transportation Fees	553,882	353,470	465,000	(88,882)	-16.0%
Miscellaneous Income	315,893	4,316,921	304,077	(11,816)	-3.7%
Total Local Income	58,156,958	63,220,246	57,518,963	(637,995)	-1.1%
Subtotal Income	\$135,058,011	\$138,457,662	\$149,654,830	\$14,596,819	10.8%
Total Available Revenue	\$135,058,011	\$138,457,662	\$149,654,830	\$14,596,819	10.8%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – UNRESTRICTED DETAIL

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors, Contract	\$20,957,381	\$19,502,229	\$21,247,431	\$290,050	1.4%
Non-Instructional Contract	4,774,169	4,381,198	5,328,862	554,693	11.6%
Non-Instructional Management	4,842,529	4,834,176	5,721,691	879,162	18.2%
Instructional Hourly	18,411,952	17,384,833	21,981,037	3,569,085	19.4%
Non-Instructional Hourly	962,701	991,750	927,188	(35,513)	-3.7%
Total Academic Salaries	49,948,732	47,094,186	55,206,209	5,257,477	10.5%
Classified Salaries					
Non-Instructional Contract	18,090,593	16,543,266	20,016,376	1,925,783	10.6%
Non-Instructional Management	5,693,219	4,162,007	5,884,614	191,395	3.4%
Instructional Aides, Contract	2,532,640	2,242,236	2,833,588	300,948	11.9%
Non-Instructional Hourly	851,407	484,986	854,612	3,205	0.4%
Instructional Hourly	1,159,811	758,152	1,306,714	146,903	12.7%
Total Classified Salaries	28,327,670	24,190,647	30,895,904	2,568,234	9.1%
Employee Benefits					
State Teachers Retirement	8,935,996	13,201,357	11,949,255	3,013,259	33.7%
STRS On-behalf Payments	3,924,726	4,105,470	4,105,470	180,744	4.6%
Public Employees Retirement	6,314,155	14,581,152	7,754,091	1,439,936	22.8%
FICA/Medicare	2,886,599	2,789,768	3,293,239	406,640	14.1%
Health and Welfare Insurance	10,374,666	11,995,771	13,021,581	2,646,915	25.5%
Unemployment Insurance	970,445	725,240	461,715	(508,730)	-52.4%
Worker's Compensation Insurance	1,188,988	1,101,789	1,386,616	197,628	16.6%
Total Employee Benefits	34,595,575	48,500,547	41,971,967	7,376,392	21.3%
Books and Supplies					
Books	63,402	8,865	68,741	5,339	8.4%
Supplies	1,723,276	1,055,017	1,676,701	(46,575)	-2.7%
Total Books and Supplies	1,786,678	1,063,882	1,745,442	(41,236)	-2.3%
Operating Expenses					
Service Contracts	1,370,573	980,771	1,839,059	468,486	34.2%
Travel/Conference/Training	360,658	203,131	406,370	45,712	12.7%
Dues and Memberships	187,952	148,796	191,677	3,725	2.0%
Postage	126,750	92,765	126,750	0	0.0%
Property and Liability Insurance	1,294,360	1,404,880	1,411,592	117,232	9.1%
Utilities	2,713,787	2,469,981	2,580,475	(133,312)	-4.9%
Repairs and Maintenance	877,633	1,081,207	1,062,733	185,100	21.1%
Legal, Election, and Audit Expenses	1,071,250	245,395	436,000	(635,250)	-59.3%
Other Operating Expenses	5,785,044	3,174,255	5,814,903	29,859	0.5%
Total Operating Expenses	13,788,007	9,801,181	13,869,559	81,552	0.6%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – UNRESTRICTED DETAIL (CONTINUED)

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Capital Outlay					
Site Improvement	1,000	5,345	10,877	9,877	987.7%
Building Improvement	30,012	6,135	3,162	(26,850)	-89.5%
Library Books	3,000	0	3,000	0	0.0%
Equipment (Computer Technology)	191,841	347,417	161,401	(30,440)	-15.9%
Student Technology Plan	703,033	19,006	703,033	0	0.0%
Technology Plan	607,931	336,935	616,652	8,721	1.4%
Equipment	384,033	533,685	394,908	10,875	2.8%
Vehicle Replacement	208,400	43,081	205,709	(2,691)	-1.3%
Lease/Purchase Agreements	191,967	129,570	206,967	15,000	7.8%
Total Capital Outlay	2,321,217	1,421,174	2,305,709	(15,508)	-0.7%
Other Outgo					
Student Financial Aid	45,000	2,924	45,000	0	0.0%
Other Uses	997,143	781,708	997,143	0	0.0%
One-Time Funding Initiative	1,300,380	0	1,291,456	(8,924)	-0.7%
Contingency	500,000	0	500,000	0	0.0%
Interfund Transfers	1,113,966	1,113,966	1,410,000	296,034	26.6%
Total Other Outgo	3,956,489	1,898,598	4,243,599	287,110	7.3%
Total Expenditures/Appropriations	\$134,724,368	\$133,970,215	\$150,238,389	\$15,514,021	11.5%
Current Year Surplus/(Deficit)	333,643	4,487,447	(583,559)	(917,202)	-274.9%

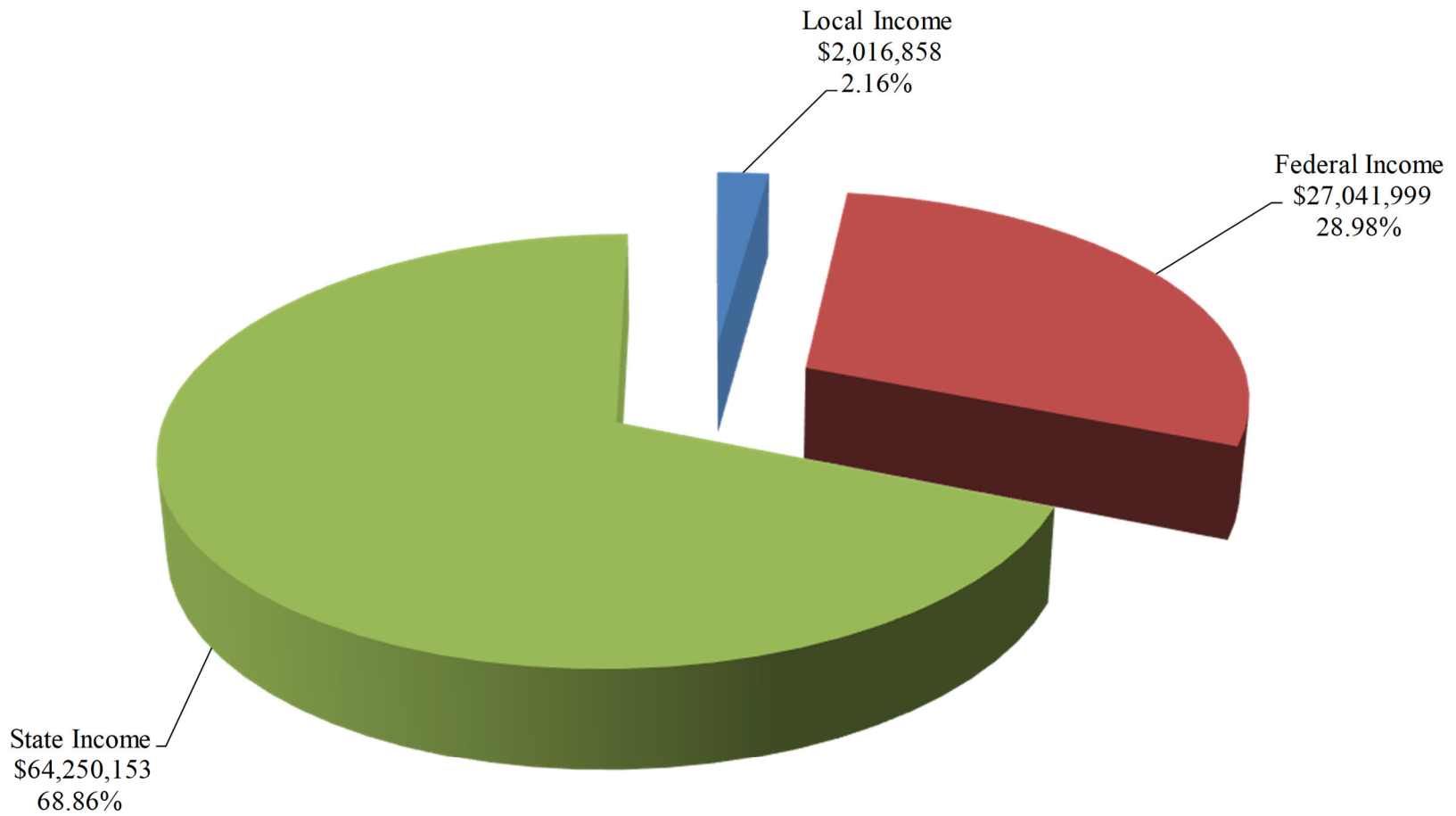
*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – UNRESTRICTED DETAIL (CONTINUED)

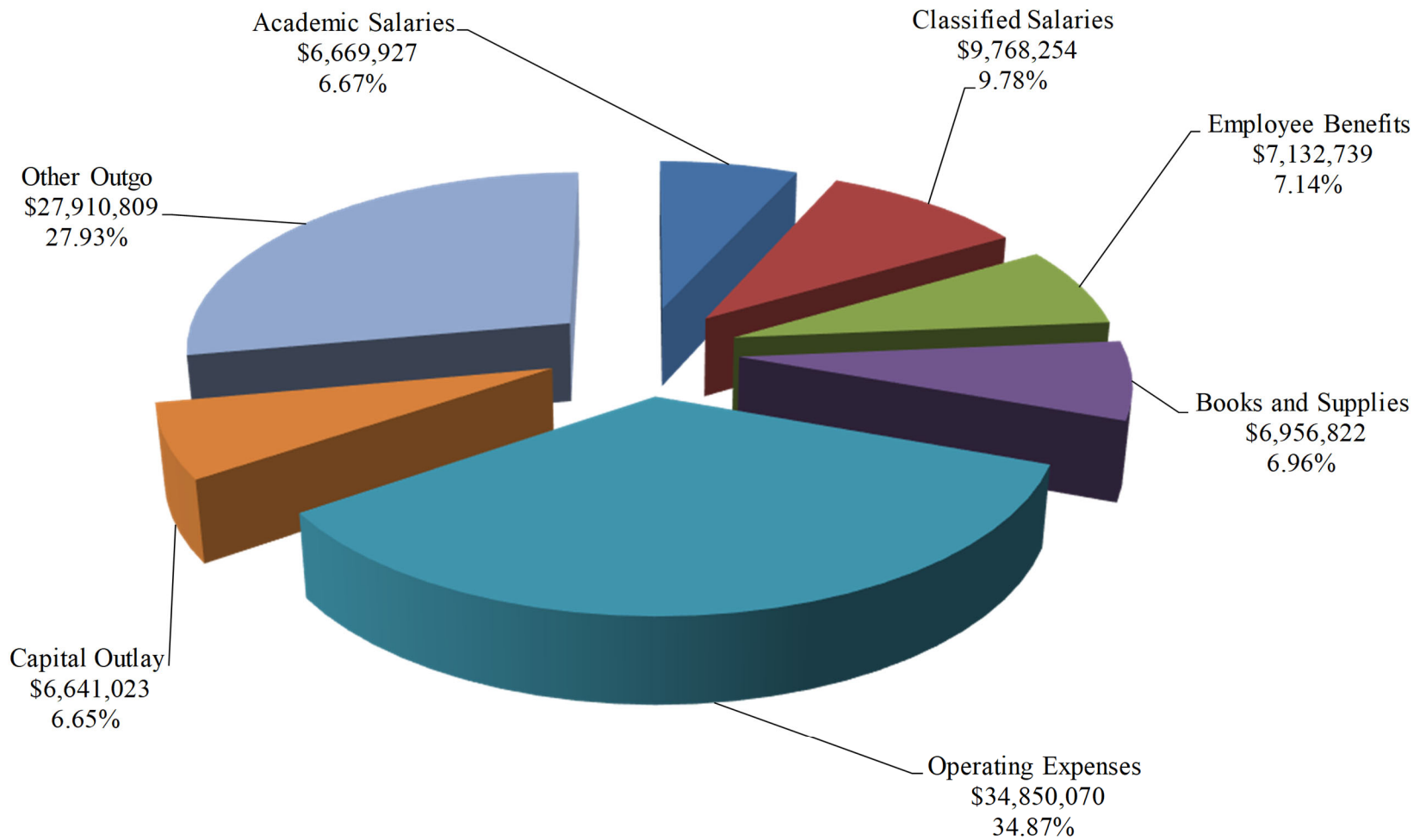
DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Reserves and Ending Balance					
Board Designated Reserve (7%)	9,430,706	9,377,915	10,516,687	1,085,981	11.5%
Board Designated Project Reserves					
Revolving Cash	40,000	40,000	40,000	0	0.0%
OPEB Reserve	1,000,000	1,000,000	500,000	(500,000)	-50.0%
Technology Reserve	2,000,000	2,000,000	2,000,000	0	0.0%
Vehicle Replacement Plan Reserve	500,000	500,000	500,000	0	0.0%
Resource Allocation Committee (RAC) Reserve	500,000	500,000	500,000	0	0.0%
Capital Outlay Replacement Reserve/TCO Reserve	1,000,000	1,000,000	1,000,000	0	0.0%
PERS/STRS Reserve	3,000,000	3,000,000	3,000,000	0	0.0%
Enrollment Reserve	10,000,000	10,000,000	10,000,000	0	0.0%
Undesignated Reserve	15,792,407	19,999,002	18,776,670	2,984,263	18.9%
Total Reserves and Ending Balance	\$43,263,113	\$47,416,917	\$46,833,357	\$3,570,244	8.3%
Percent Reserves and Ending Balance	32.11%	35.39%	31.17%		-2.9%
Total Expenditures/Appropriations & Reserves and Ending Balance	\$177,987,481	\$181,387,132	\$197,071,746	\$19,084,265	10.7%

*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
REVENUES – RESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – RESTRICTED**



CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
REVENUES – RESTRICTED DETAIL

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Beginning Balance					
Beginning Balance	\$5,052,671	\$5,052,671	\$6,620,634	\$1,567,963	31.0%
Net Beginning Balance	5,052,671	5,052,671	6,620,634	1,567,963	31.0%
Federal Income					
Student Financial Aid/Federal Work Study	665,000	51,575	711,597	46,597	7.0%
HEERF-Higher Education Emergency Relief Fund	58,466,492	53,502,890	23,416,092	(35,050,400)	-59.9%
Vocational Education	863,315	541,364	1,014,597	151,282	17.5%
Other Federal Income	2,584,332	1,552,570	1,899,713	(684,619)	-26.5%
Total Federal Income	62,579,139	55,648,399	27,041,999	(35,537,140)	-56.8%
State Income					
Disability Programs and Services	2,026,552	1,402,003	3,001,426	974,874	48.1%
Extended Opportunity Programs and Services	2,655,336	2,708,839	3,130,507	475,171	17.9%
Staff Development and Diversity	70,163	68,031	399,787	329,624	469.8%
Student Success and Support Program/Student Equity	9,627,613	6,913,372	12,902,008	3,274,395	34.0%
State Block Grant	13,054,201	5,905,262	27,400,472	14,346,271	109.9%
Strong Workforce, Welfare Reform and Economic Development	7,556,523	5,051,454	8,889,856	1,333,333	17.6%
Center of Excellence	311,297	192,327	118,971	(192,326)	-61.8%
Lottery	1,200,000	1,478,276	1,347,559	147,559	12.3%
STRS On-behalf Income	480,487	568,021	568,021	87,534	18.2%
Other State Income	3,764,594	542,668	6,491,546	2,726,952	72.4%
Total State Income	40,746,766	24,830,253	64,250,153	23,503,387	57.7%
Local Income					
Student Health Fees	985,161	868,346	870,000	(115,161)	-11.7%
Parking Fees	382,985	1,159,453	368,878	(14,107)	-3.7%
Center of Excellence	264,766	0	157,291	(107,475)	-40.6%
Miscellaneous Income	606,998	313,218	620,689	13,691	2.3%
Total Local Income	2,239,910	2,341,017	2,016,858	(223,052)	-10.0%
Total Income	\$105,565,815	\$82,819,669	\$93,309,010	(\$12,256,805)	-11.6%
Total Income and Net Beginning Balance	\$110,618,486	\$87,872,340	\$99,929,644	(\$10,688,842)	-9.7%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – RESTRICTED DETAIL

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors, Contract	\$229,655	\$178,910	\$217,057	(\$12,598)	-5.5%
Non-Instructional Contract	2,160,252	2,233,868	2,647,856	487,604	22.6%
Non-Instructional Management	225,373	648,485	236,705	11,332	5.0%
Instructional Hourly	344,906	1,172	528,279	183,373	53.2%
Non-Instructional Hourly	2,990,082	3,721,520	3,040,030	49,948	1.7%
Total Academic Salaries	5,950,268	6,783,955	6,669,927	719,659	12.1%
Classified Salaries					
Non-Instructional Contract	4,109,721	3,382,926	4,407,776	298,055	7.3%
Non-Instructional Management	1,915,482	1,688,503	1,950,453	34,971	1.8%
Instructional Aides, Contract	253,069	294,392	254,810	1,741	0.7%
Non-Instructional Hourly	1,763,388	1,050,174	2,514,428	751,040	42.6%
Instructional Hourly	1,049,623	373,627	640,787	(408,836)	-39.0%
Total Classified Salaries	9,091,283	6,789,622	9,768,254	676,971	7.4%
Employee Benefits					
State Teachers Retirement	974,377	887,393	1,176,402	202,025	20.7%
STRS On-behalf Payments	480,487	568,021	568,021	87,534	18.2%
Public Employees Retirement	1,476,083	1,179,735	1,758,608	282,525	19.1%
FICA/Medicare	736,850	636,232	820,549	83,699	11.4%
Health and Welfare Insurance	2,195,481	1,888,356	2,434,018	238,537	10.9%
Unemployment Insurance	146,706	109,278	101,018	(45,688)	-31.1%
Worker's Compensation Insurance	232,205	211,215	274,123	41,918	18.1%
Total Employee Benefits	6,242,189	5,480,230	7,132,739	890,550	14.3%
Books and Supplies					
Books	446,150	145,999	1,342,904	896,754	201.0%
Supplies	5,294,856	1,017,772	5,613,918	319,062	6.0%
Total Books and Supplies	5,741,006	1,163,771	6,956,822	1,215,816	21.2%

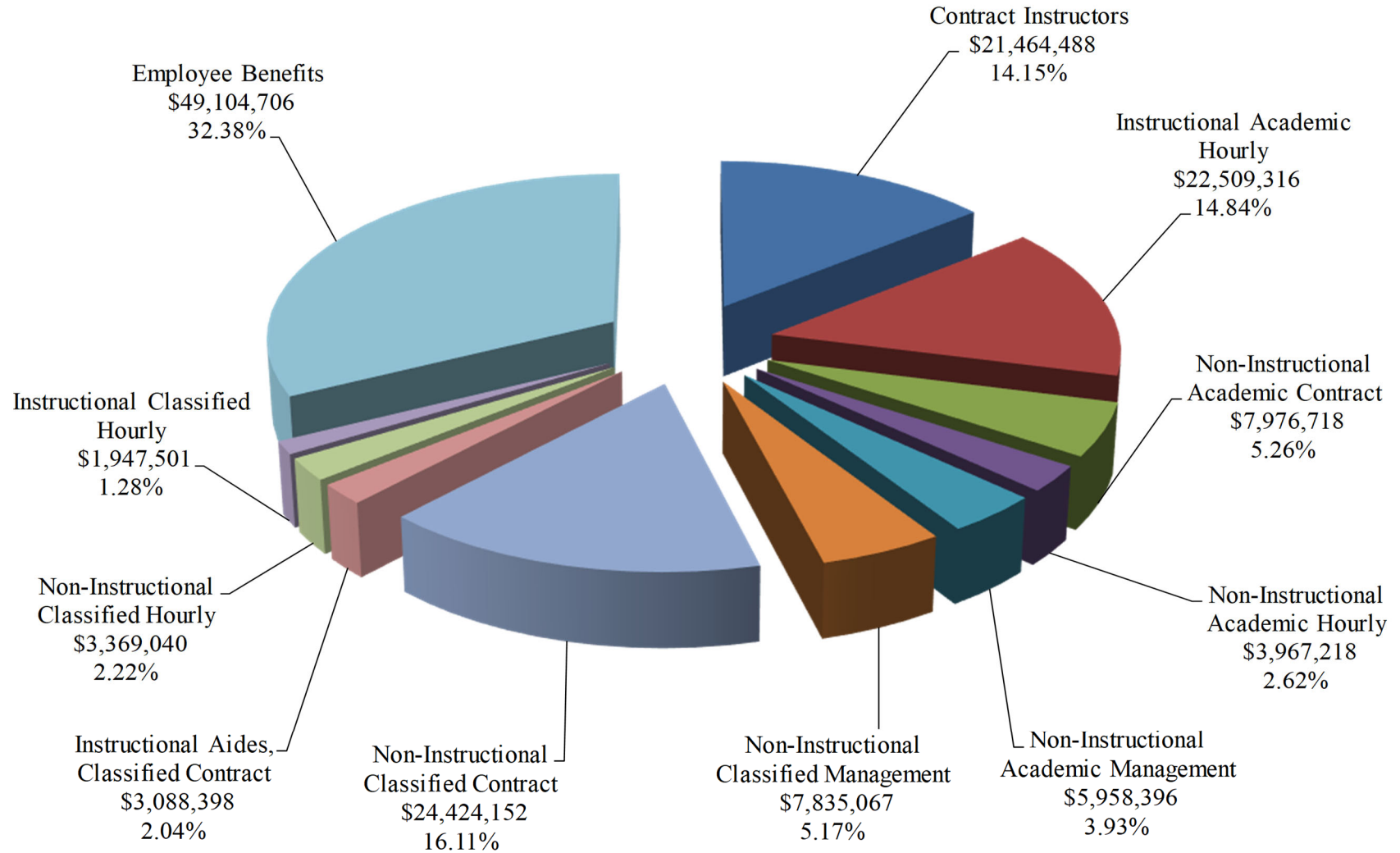
*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – RESTRICTED DETAIL (CONTINUED)

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Operating Expenses					
Service Contracts	2,569,138	1,449,018	4,785,820	2,216,682	86.3%
Travel/Conference/Training	585,753	168,393	682,837	97,084	16.6%
Dues and Memberships	16,635	12,785	8,835	(7,800)	-46.9%
Postage	56,000	52,317	113,060	57,060	101.9%
Property and Liability Insurance	10,000	7,326	10,000	0	0.0%
Utilities	2,200	617	3,835	1,635	74.3%
Repairs and Maintenance	275,010	294,796	248,619	(26,391)	-9.6%
Legal, Elections, and Audit	0	9,876	2,376	2,376	0.0%
Other Operating Expenses	9,195,612	7,279,367	28,994,688	19,799,076	215.3%
Total Operating Expenses	<u>12,710,348</u>	<u>9,274,495</u>	<u>34,850,070</u>	<u>22,139,722</u>	<u>174.2%</u>
Capital Outlay					
Site Improvement	0	0	2,073,034	2,073,034	0.0%
Building Improvement	6,049,335	342,327	1,251,710	(4,797,625)	-79.3%
Library Books	26,246	26,246	26,246	0	0.0%
Computer Equipment	636,188	1,585,757	832,496	196,308	30.9%
Equipment	2,339,389	2,701,802	2,395,511	56,122	2.4%
Lease/Purchase Agreements	62,563	32,517	62,026	(537)	-0.9%
Total Capital Outlay	<u>9,113,721</u>	<u>4,688,649</u>	<u>6,641,023</u>	<u>(2,472,698)</u>	<u>-27.1%</u>
Other Outgo					
Student Financial Aid	35,801,914	46,301,563	27,910,809	(7,891,105)	-22.0%
Interfund Transfers	0	769,421	0	0	0.0%
Designated Contingency	25,967,757	0	0	(25,967,757)	-100.0%
Total Other Outgo	<u>61,769,671</u>	<u>47,070,984</u>	<u>27,910,809</u>	<u>(33,858,862)</u>	<u>-54.8%</u>
Total Expenditures/Appropriations	<u>\$110,618,486</u>	<u>\$81,251,706</u>	<u>\$99,929,644</u>	<u>(\$10,688,842)</u>	<u>-9.7%</u>
Reserves and Ending Balance					
Designated Reserve / Ending Balance	0	6,620,634	0	0	0.0%
Total Reserves and Ending Balance	<u>0</u>	<u>6,620,634</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Expenditures/Appropriations & Reserves and Ending Balance	<u>\$110,618,486</u>	<u>\$87,872,340</u>	<u>\$99,929,644</u>	<u>(\$10,688,842)</u>	<u>-9.7%</u>

*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET STAFFING COSTS
GENERAL FUND – UNRESTRICTED AND RESTRICTED FUNDS**



CHAFFEY COMMUNITY COLLEGE DISTRICT

STRATEGIC GOALS FOR FISCAL YEAR 2022-2023

Superintendent/President's Office

- Develop a plan to strategically implement the use of MacKenzie Scott funds.
- Provide support and leadership for Measure P efforts in order to have projects stay within budget and completion deadlines.

Administrative Services and Emergency Operations

- Further the implementation of Phase 1 of the Measure P Bond program, which includes:
 - Chino Campus - new Instructional Building
 - A new Fontana Campus, Phase 1 which will include 4 buildings and site infrastructure
 - Rancho Cucamonga Campus - new Library/Learning Commons, and renovation/expansion of the Michael Alexander Campus Center (MACC)
 - A new Ontario Campus, Phase 1 which will include 5 buildings and site infrastructure
 - District Wide - Americans with Disabilities Act (ADA) Assessment
- Improve and expand campus safety by:
 - Continuing to implement protocols to minimize COVID-19 risk factors, such as: maintaining ample stock of PPE (personal protective equipment); rigorous maintenance of HVAC systems; installation of portable air purifiers; air quality testing by an industrial hygienist to exceed air quality mandates; monitoring of Cal OSHA, County, and government health and safety protocols.

CHAFFEY COMMUNITY COLLEGE DISTRICT

STRATEGIC GOALS FOR FISCAL YEAR 2022-2023 (CONTINUED)

- Making improvements related to Campus Police department, including: upgrading end of lifecycle equipment (handheld radios, MDC's, tasers, body worn camera systems; work with DEA and Rancho Cucamonga Fire District to outfit officers with Narcan and to implement a Fentanyl education campaign; increase focus on mental health and well-being such as implementation of the Behavioral Health Justice Intervention Services grant and implementation of a HEAT Team (Higher Education Assessment Team); make arrangements for all officers to attend mental-health decision making, principled policing, and officer wellness courses.
- Sustain a highly efficient, reliable, and safe maintenance/operations/grounds program by:
 - Continuing to create preventative maintenance schedules of all facilities and equipment on all campuses
 - Continuing to identify and replace vehicles and equipment which are beyond life cycles
 - Continuing to seek and request relevant training from industry partners for all disciplines
 - Implementation of an inventory control, cost-containment, and vending-machine program model
 - Analyzing staffing needs and adequately staffing all maintenance and operations areas

Business Services and Economic Development

- The Department of Diversity, Equity, and Inclusion (DEI) will provide trainings, at least twice per month, to all faculty, classified, and management staff who participate on selection committees. The training will focus on the following areas: 1) Cultural Competency and Implicit Bias; 2) Best practices for Equal Employment Opportunity (EEO) hiring; 3) How to avoid bias in the hiring/employment process. Additional updated compliance training will include the following: Sexual Harassment, Title IX, Implicit Bias, Best Practices for Equal Employment Opportunity (EEO) hiring, Managing Via an Inclusive Lens.

CHAFFEY COMMUNITY COLLEGE DISTRICT

STRATEGIC GOALS FOR FISCAL YEAR 2022-2023 (CONTINUED)

- The Campus Store will continue to enhance the new Prism RBS point of service system to maximize functions and expand essential support for students. One enhancement includes the implementation of Textbook Express which will create an engaging online experience for students and improve the flow for course material lookup and the checkout process. The Textbook Express is a platform that allows students to use their student ID number to obtain all of their course materials on one list. This feature ultimately allows the student to bypass the process of selecting course materials for each course individually.

- Accounting Services will further enhance Self-Service functionality to allow employees to submit certain reimbursable requests such as travel and conference, mileage, and purchase reimbursements forms. In addition, employees will be able to submit direct deposit requests for these AP reimbursable payments. These two Self-Service functions will continue to move the College toward the goal of utilizing technological tools and create greater efficiencies.

- Fiscal and Audit Services will evaluate the efficacy and sustainability of the protocols and practices established during the pandemic. The Department will review technological practices, streamlined workflows, cross-training opportunities and implement more efficiencies while maintaining proper controls.

- Center of Excellence will enhance tools to provide high-quality jobs research that leads to in-demand and high-wage jobs for the Inland Empire using the following methods: add more educational partners' data to the map and release upgraded Map 2.0; identify high-quality job opportunities and career education training gaps; develop in-person training on how to use LMI for effective decision-making that benefits students.

CHAFFEY COMMUNITY COLLEGE DISTRICT

STRATEGIC GOALS FOR FISCAL YEAR 2022-2023 (CONTINUED)

- Economic Development will collaborate with Instruction to expand the apprenticeship model to additional disciplines and develop a plan for ongoing growth and sustainability of workforce training programs offered by the college based on local and regional needs.

- Technical Services will upgrade District networking components on all campuses for both the wired and wireless networks which will increase bandwidth, coverage area, and capacity.

- Administrative Systems will optimize the Service Catalog to provide a comprehensive and current registry of instructional inventory. Documentation and digital media for students, faculty and staff will be expanded and released utilizing available communication channels, including web pages and videos as well as available training resources.

Instruction and Institutional Effectiveness

- Chaffey College will be an equity-driven college that fosters success for all students.

- Chaffey College will ensure learning and timely completion of students' educational goals.

- Decrease average number of units accumulated by all Associate's Degree earners as measurement of success.

- Chaffey College will develop and maintain programs and services that maximize students' opportunities and reflect community needs.

- Chaffey College will optimize the use of technological tools and infrastructure to advance institutional efficiency and student learning.

CHAFFEY COMMUNITY COLLEGE DISTRICT

STRATEGIC GOALS FOR FISCAL YEAR 2022-2023 (CONTINUED)

- Chaffey College will efficiently and effectively manage systems, processes, and resources to maximize capacity.
- Chaffey College will responsively adapt to changes in students' academic and career needs.
- Chaffey College will prioritize and align professional learning for all employees to support the achievement of Chaffey Goals.

Student Services and Strategic Communications, Enrollment and Support Services

- Implement a systemic and institutionalized student retention process:
 - Continue to provide chrome books and wi-fi hot spots to any enrolled students in need of technological support to attend classes
 - Continue online support with appointment scheduling and/or live chat sessions in student services areas (via Ocelot, Live Chat, QLess and Cranium Café)
 - Continue online medical and mental health services for all students (via First Stop Health and College Wrap)
 - Continue the expansion of moving college forms online (via Formstack)
 - Expand service of the Panther Pantry to support student's basic needs surrounding food insecurity, including monthly farmer's market
 - Develop structure in counseling to reach 100 percent completion of comprehensive educational plans which meets the Chancellor's Office Vision for Success Goal to provide/assist all students with a plan to complete degree and/or major requirements in a timely manner

CHAFFEY COMMUNITY COLLEGE DISTRICT

STRATEGIC GOALS FOR FISCAL YEAR 2022-2023 (CONTINUED)

- Increase student enrollment and Panther Promise recipients:
 - Establish teams to contact students who withdrew from school during the pandemic encouraging enrollment
 - Increase marketing efforts (via mall signage, radio station ads, digital advertising)
 - Automating the Panther Promise Award to all students who complete Senior Early Transition
 - Create Student Resource Teams (including Admissions & Records, Financial Aid, and Counseling) to help students have consistent service through their academic journey

- Reinvent and host an Orientation Day(s) for incoming students
 - Host an orientation day at each of the three campuses and invite all incoming students to attend
 - Introduce students to the ACCs and campus resources
 - Include a fair with programs, clubs, and career opportunities
 - Provide campus tours
 - Invite families to participate

CHAFFEY COMMUNITY COLLEGE DISTRICT

FULL TIME STUDENT EQUIVALENTS BY SCHOOL

2022-2023 FISCAL YEAR

Instructional Schools/Departments	2022-23 Projected										
	Credit FTES by Location					Non-Credit FTES by Location					Total FTES
	Rancho Campus	Fontana Campus	Chino Campus	Distance Learning	Other	Rancho Campus	Fontana Campus	Chino Campus	Distance Learning	Other	
Business & Applied Technology	145.54	2.68	5.25	1,860.30	80.23	0.00	0.00	0.00	1.37	34.99	2,130.35
Counseling & Enrollment Pathways	0.00	0.00	0.00	245.37	5.60	0.00	0.00	0.00	0.00	0.00	250.97
Health Science	87.30	0.00	18.22	395.84	241.60	0.04	0.00	6.17	8.80	11.77	769.76
Hospitality, Fashion, Interior & Culinary Arts (Chino Campus)	0.00	0.00	23.36	209.95	0.00	0.00	0.00	0.00	0.00	0.00	233.31
Kinesiology, Nutrition, and Athletics	169.34	0.00	1.41	366.86	6.86	0.00	0.00	0.00	0.00	0.00	544.46
Language Arts	33.00	0.00	2.93	2,400.06	21.13	2.66	2.86	0.00	191.15	0.00	2,653.80
Mathematics & Science	246.69	2.82	45.55	3,453.19	13.30	10.74	0.00	1.43	21.52	0.00	3,795.23
Social & Behavioral Sciences	27.94	0.00	3.49	3,153.27	11.74	0.00	0.00	0.00	0.00	0.00	3,196.43
Visual & Performing Arts	19.04	0.00	0.00	1,459.71	4.34	0.00	0.00	0.00	0.00	0.00	1,483.10
Institutional Effectiveness & Intersegmental Partnerships	0.00	0.00	0.00	0.00	0.85	0.00	0.00	0.00	20.92	0.00	21.76
Total Instructional Schools/Departments	728.85	5.49	100.21	13,544.55	385.64	13.44	2.86	7.61	243.76	46.77	15,079.18
Instructional Schools/Departments	2021-22 Actual										
	Credit FTES by Location					Non-Credit FTES by Location					Total FTES
	Rancho Campus	Fontana Campus	Chino Campus	Distance Learning	Other	Rancho Campus	Fontana Campus	Chino Campus	Distance Learning	Other	
Business & Applied Technology	123.98	2.28	4.47	1,584.70	68.34	0.00	0.00	0.00	1.17	29.81	1,814.75
Counseling & Enrollment Pathways	0.00	0.00	0.00	209.02	4.77	0.00	0.00	0.00	0.00	0.00	213.79
Health Science	74.37	0.00	15.52	337.20	205.81	0.03	0.00	5.26	7.50	10.03	655.72
Hospitality, Fashion, Interior & Culinary Arts (Chino Campus)	0.00	0.00	19.90	178.85	0.00	0.00	0.00	0.00	0.00	0.00	198.75
Kinesiology, Nutrition, and Athletics	144.25	0.00	1.20	312.51	5.84	0.00	0.00	0.00	0.00	0.00	463.80
Language Arts	28.11	0.00	2.50	2,044.50	18.00	2.27	2.44	0.00	162.83	0.00	2,260.65
Mathematics & Science	210.14	2.40	38.80	2,941.61	11.33	9.15	0.00	1.22	18.33	0.00	3,232.98
Social & Behavioral Sciences	23.80	0.00	2.97	2,686.12	10.00	0.00	0.00	0.00	0.00	0.00	2,722.89
Visual & Performing Arts	16.22	0.00	0.00	1,243.46	3.70	0.00	0.00	0.00	0.00	0.00	1,263.38
Institutional Effectiveness & Intersegmental Partnerships	0.00	0.00	0.00	0.00	0.72	0.00	0.00	0.00	17.82	0.00	18.54
Total Instructional Schools/Departments	620.87	4.68	85.36	11,537.97	328.51	11.45	2.44	6.48	207.65	39.84	12,845.25

The total FTES in 2021-22 (12,845.25) and projected FTES in 2022-23 (15,079.18) reflect unfactored FTES. For both years, a 0.002454603% f-factor has been applied to correct for any potential loss of FTES in daily census procedure, independent daily census procedure, or positive attendance sections as a result of flex day scheduling. Applying the f-factor, corrected FTES for 2021-22 is 12,876.78 (the amount that was reported on the 2021-22 annual apportionment attendance report in July 2022) and projected at 15,116.19 for 2022-23. The 2022-23 projection is based upon the adopted budget assumption developed by the Chaffey College Office of Budgeting & Fiscal Services and assumes that the District will bring forward all FTES generated in the Summer 2022 semester (approx. 1,816.19 FTES) and increase apportionment generated in the primary terms (Fall 2021 and Spring 2022).

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
CHAFFEY COLLEGE STUDENT GOVERNMENT

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance					
CCSG	\$609,117	\$609,117	\$587,919	(\$21,198)	-3.5%
Prior Year Ending Balance Re-allocation	70,455	70,455	71,679	1,224	1.7%
Individual Club Accounts	42,032	42,032	41,752	(280)	-0.7%
Total Beginning Balance	<u>721,604</u>	<u>721,604</u>	<u>701,350</u>	<u>(20,254)</u>	<u>-2.8%</u>
Income					
Interest	500	115	500	0	0.0%
College Services Fee	400,000	310,699	370,000	(30,000)	-7.5%
Individual Club Income	95,500	524	90,000	(5,000)	-5.8%
Total Income	<u>496,000</u>	<u>311,338</u>	<u>460,500</u>	<u>(35,500)</u>	<u>-7.2%</u>
Total Beginning Balance and Income	<u>\$1,217,604</u>	<u>\$1,032,942</u>	<u>\$1,161,850</u>	<u>(\$55,754)</u>	<u>-4.6%</u>
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
CCSG Expenses	29,447	780	26,679	(2,768)	-9.4%
CCSG Salaries	78,508	25,473	10,000	(68,508)	-87.3%
CCSG Expenses - Equipment	5,000	0	4,000	(1,000)	-20.0%
CCSG Sponsored Activities	57,500	17,785	51,000	(6,500)	-11.3%
Club Support	50,000	0	40,000	(10,000)	-20.0%
District Donations	20,000	0	10,000	(10,000)	-50.0%
Student Grants	100,000	0	100,000	0	0.0%
Hospitality	500	0	500	0	0.0%
CCSG Scholarships	130,000	286,750	200,000	70,000	53.8%
Individual Club Expenses	95,500	804	90,000	(5,500)	-5.8%
Total Expenditures/Appropriations	<u>566,455</u>	<u>331,592</u>	<u>532,179</u>	<u>(34,276)</u>	<u>-6.1%</u>
Ending Balance/Reserves					
CCSG	592,123	649,650	571,954	(20,169)	-3.4%
CCSG 3% Reserve	16,994	9,948	15,965	(1,029)	-6.1%
Individual Club Accounts	42,032	41,752	41,752	(280)	-0.7%
Total Ending Balance/Reserves	<u>651,149</u>	<u>701,350</u>	<u>629,671</u>	<u>(21,478)</u>	<u>-3.3%</u>
Expenditures/Appropriations & Ending Balance/Reserves	<u>\$1,217,604</u>	<u>\$1,032,942</u>	<u>\$1,161,850</u>	<u>(\$55,754)</u>	<u>-4.6%</u>

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
CHAFFEY COLLEGE STUDENT REPRESENTATION

DESCRIPTION	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance					
Student Representation	\$48,170	\$48,170	\$95,311	\$47,141	97.9%
Total Beginning Balance	48,170	48,170	95,311	\$47,141	97.9%
Income					
Student Representation Fee	110,000	94,631	110,000	0	0.0%
Total Income	110,000	94,631	110,000	0	0.0%
Total Beginning Balance and Income	\$158,170	\$142,801	\$205,311	\$47,141	29.8%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Board of Governors	51,150	44,003	51,150	0	0.0%
CCSG Student Representation	51,150	175	51,150	0	0.0%
Administrative Costs	7,700	3,312	7,700	0	0.0%
Total Expenditures/Appropriations	110,000	47,490	110,000	0	0.0%
Ending Balance/Reserves					
Student Representation	48,170	95,311	95,311	47,141	97.9%
Total Ending Balance/Reserves	48,170	95,311	95,311	47,141	97.9%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$158,170	\$142,801	\$205,311	\$47,141	29.8%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
AUXILIARY DONATION ACCOUNTS

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance					
Donation Accounts	\$354,826	\$354,826	\$564,694	\$209,868	59.1%
Charitable Gifts	\$25,000,288	\$25,000,288	\$24,823,075	(\$177,213)	-0.7%
Total Beginning Balance	25,355,114	25,355,114	25,387,769	32,655	0.1%
Income					
Interest	125,300	108	300	(125,000)	-99.8%
Local Income	253,000	190,959	550,000	297,000	117.4%
Total Income	378,300	191,067	550,300	172,000	45.5%
Total Beginning Balance and Income	\$25,733,414	\$25,546,181	\$25,938,069	\$204,655	0.8%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Supplies	81,800	23,806	75,600	(6,200)	-7.6%
Operating Expenses	112,000	103,884	372,700	260,700	232.8%
Capital Outlay	6,000	3,296	5,000	(1,000)	-16.7%
Scholarships	37,000	27,426	79,500	42,500	114.9%
Contingency	5,016,200	0	17,200	(4,999,000)	-99.7%
Total Expenditures/Appropriations	5,253,000	158,412	550,000	(4,703,000)	-89.5%
Ending Balance/Reserves					
Donation Accounts	355,126	564,694	764,994	409,868	115.4%
Charitable Gifts	20,125,288	24,823,075	24,623,075	4,497,787	22.3%
Total Ending Balance/Reserves	20,480,414	25,387,769	25,388,069	4,907,655	24.0%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$25,733,414	\$25,546,181	\$25,938,069	\$204,655	0.8%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
CAMPUS STORE

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance					
Cash	\$1,079,273	\$1,079,273	\$715,204	(\$364,069)	-33.7%
Inventory	655,063	655,063	597,339	(57,724)	-8.8%
Accounts Receivable	370,042	370,042	735,055	365,013	98.6%
Prior Year Saving for Current Year Programs	0	0	100,000	100,000	0.0%
Total Beginning Balance	2,104,378	2,104,378	2,147,598	43,220	2.1%
Income					
Sales	4,298,500	4,812,091	4,508,500	210,000	4.9%
Total Income	4,298,500	4,812,091	4,508,500	210,000	4.9%
Total Beginning Balance and Income	\$6,402,878	\$6,916,469	\$6,656,098	\$253,220	4.0%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Operational Expenses					
Salaries & Benefits	1,222,855	1,150,819	1,508,721	285,866	23.4%
Banking Related Charges	75,000	18,253	45,000	(30,000)	-40.0%
Supplies	30,250	17,704	15,250	(15,000)	-49.6%
Utilities	20,000	19,393	20,000	0	0.0%
Accounting Costs	77,544	77,370	83,228	5,684	7.3%
Custodial	13,476	13,476	13,720	244	1.8%
Conference and Travel	600	0	600	0	0.0%
Maintenance and Repair	58,510	26,322	44,000	(14,510)	-24.8%
Dues and Memberships	5,000	1,550	4,500	(500)	-10.0%
Other Operational Expense	23,200	30,146	22,600	(600)	-2.6%
Total Operational Expenses	1,526,435	1,355,033	1,757,619	231,184	15.1%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
CAMPUS STORE (CONTINUED)

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Expenditures/Appropriations & Ending Balance/Reserves					
Merchandise					
Books	1,660,000	1,890,697	1,607,500	(52,500)	-3.2%
Other	930,000	1,433,465	1,110,000	180,000	19.4%
Total Merchandise	<u>2,590,000</u>	<u>3,324,162</u>	<u>2,717,500</u>	<u>127,500</u>	<u>4.9%</u>
Other Expenses					
Commission	1,000	951	1,000	0	0.0%
Bad Debt Expense	500	0	500	0	0.0%
Donations to District Activities	58,000	51,216	43,000	(15,000)	-25.9%
Equipment	65,000	37,509	15,000	(50,000)	-76.9%
Contingency	57,565	0	73,881	16,316	28.3%
Total Other Expenses	<u>182,065</u>	<u>89,676</u>	<u>133,381</u>	<u>(48,684)</u>	<u>-26.7%</u>
Total Expenditures	<u>\$4,298,500</u>	<u>\$4,768,871</u>	<u>\$4,608,500</u>	<u>\$310,000</u>	<u>7.21%</u>
Inventory					
Perpetual Inventory	642,563	584,839	584,839	(57,724)	-9.0%
Petty Cash	12,500	12,500	12,500	0	0.0%
Total Inventory	<u>655,063</u>	<u>597,339</u>	<u>597,339</u>	<u>(57,724)</u>	<u>-8.8%</u>
Reserves					
Future Expansion	100,000	100,000	100,000	0	0.0%
Operational Cash Flow	1,349,315	1,450,259	1,350,259	944	0.1%
Total Reserves	<u>1,449,315</u>	<u>1,550,259</u>	<u>1,450,259</u>	<u>944</u>	<u>0.1%</u>
Total Expenditures/Appropriations & Ending Balance/Reserves	<u>\$6,402,878</u>	<u>\$6,916,469</u>	<u>\$6,656,098</u>	<u>\$253,220</u>	<u>4.0%</u>

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
CHILD DEVELOPMENT CENTER

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance	\$2,605,614	\$2,605,614	\$3,832,824	\$1,227,210	47.1%
Income					
Federal Income	187,906	78,798	0	(187,906)	-100.0%
State Income	493,764	402,463	0	(493,764)	-100.0%
Local Income	64,966	773,245	84,897	19,931	30.7%
Total Income	<u>746,636</u>	<u>1,254,506</u>	<u>84,897</u>	<u>(661,739)</u>	<u>-88.6%</u>
Total Beginning Balance and Income	<u>\$3,352,250</u>	<u>\$3,860,120</u>	<u>\$3,917,721</u>	<u>\$565,471</u>	<u>16.9%</u>
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Academic Salaries	213,765	0	0	(213,765)	-100.0%
Classified Salaries	204,717	11,418	0	(204,717)	-100.0%
Benefits	200,489	9,919	0	(200,489)	-100.0%
Materials and Supplies	36,242	5,959	0	(36,242)	-100.0%
Operating Expenses	91,423	0	0	(91,423)	-100.0%
Total Expenditures/Appropriations	<u>746,636</u>	<u>27,296</u>	<u>0</u>	<u>(746,636)</u>	<u>-100.0%</u>
Ending Balance/Reserves					
Undesignated Reserve	2,605,614	0	3,917,721	1,312,107	50.4%
Ending Balance	<u>0</u>	<u>3,832,824</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Ending Balance/Reserves	<u>2,605,614</u>	<u>3,832,824</u>	<u>3,917,721</u>	<u>1,312,107</u>	<u>50.4%</u>
Total Expenditures/Appropriations & Ending Balance/Reserves	<u>\$3,352,250</u>	<u>\$3,860,120</u>	<u>\$3,917,721</u>	<u>\$565,471</u>	<u>16.9%</u>

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
CHINO COMMUNITY CENTER

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance					
Chino Community Center	\$46,774	\$46,774	\$124,953	\$78,179	167.1%
Total Beginning Balance	<u>46,774</u>	<u>46,774</u>	<u>124,953</u>	<u>78,179</u>	<u>167.1%</u>
Income					
Rental Fees	200,000	354,147	345,000	145,000	72.5%
Outside Support	62,378	61,745	66,028	3,650	5.9%
Sales	6,500	18,554	15,000	8,500	130.8%
Total Income	<u>268,878</u>	<u>434,446</u>	<u>426,028</u>	<u>157,150</u>	<u>58.4%</u>
Total Beginning Balance and Income	<u>\$315,652</u>	<u>\$481,220</u>	<u>\$550,981</u>	<u>\$235,329</u>	<u>74.6%</u>
Expenditures/Appropriations & Ending Balance/Reserves					
Chino Community Center General Operational Expenses					
Salaries & Benefits	9,141	8,905	11,635	2,494	27.3%
Supplies	2,265	2,265	2,265	0	0.0%
Utilities	49,764	50,367	50,920	1,156	2.3%
Maintenance and Repair	1,000	0	1,000	0	0.0%
Other Operational Expenses	208	208	208	0	0.0%
Total Operational Expenses	<u>62,378</u>	<u>61,745</u>	<u>66,028</u>	<u>3,650</u>	<u>5.9%</u>
Chino Community Center Rental Operational Expenses					
Salaries & Benefits	13,252	25,150	29,622	16,370	123.5%
Supplies	3,000	0	2,500	(500)	-16.7%
Outside Services	80,000	93,122	116,000	36,000	45.0%
Fixed Cost	3,000	6,953	7,000	4,000	133.3%
Other Operational Expenses	97,000	169,297	190,300	93,300	96.2%
Total Operational Expenses	<u>196,252</u>	<u>294,522</u>	<u>345,422</u>	<u>149,170</u>	<u>76.0%</u>
Other Expenses					
Contingency	10,248	0	14,578	4,330	42.3%
Total Other Expenses	<u>10,248</u>	<u>0</u>	<u>14,578</u>	<u>4,330</u>	<u>42.3%</u>
Total Chino Community Center General and Rental Expenditures	<u>\$268,878</u>	<u>\$356,267</u>	<u>\$426,028</u>	<u>\$157,150</u>	<u>58.4%</u>
Reserves					
Operational Cash Flow	46,774	124,953	124,953	78,179	167.1%
Total Reserves	<u>46,774</u>	<u>124,953</u>	<u>124,953</u>	<u>78,179</u>	<u>167.1%</u>
Total Expenditures/Appropriations & Ending Balance/Reserves	<u>\$315,652</u>	<u>\$481,220</u>	<u>\$550,981</u>	<u>\$235,329</u>	<u>74.6%</u>

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
FOOD SERVICES

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance	\$36,325	\$36,325	\$27,262	(\$9,063)	-24.9%
Income					
Commission on Sales	10,000	0	10,000	0	0.0%
Total Income	10,000	0	10,000	0	0.0%
Total Beginning Balance and Income	\$46,325	\$36,325	\$37,262	(\$9,063)	-19.6%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Operational Expenses					
Utilities	9,100	9,063	9,100	0	0.0%
Total Operational Expenses	9,100	9,063	9,100	0	0.0%
Other Expenses					
Contingency	900	0	900	0	0.0%
Total Other Expenses	900	0	900	0	0.0%
Total Expenditures	\$10,000	\$9,063	\$10,000	\$0	0.0%
Reserves					
Operational Cash Flow	36,325	27,262	27,262	(9,063)	-24.9%
Total Reserves	36,325	27,262	27,262	(9,063)	-24.9%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$46,325	\$36,325	\$37,262	(\$9,063)	-19.6%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
SELF INSURANCE

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance	\$644,479	\$644,479	\$508,810	(\$135,669)	-21.1%
Income					
Interest	13,000	(1,536)	13,970	970	7.5%
Interfund Transfer	727,000	727,000	1,000,000	273,000	37.6%
Total Income	<u>740,000</u>	<u>725,464</u>	<u>1,013,970</u>	<u>273,970</u>	<u>37.0%</u>
Total Beginning Balance and Income	<u>\$1,384,479</u>	<u>\$1,369,943</u>	<u>\$1,522,780</u>	<u>\$138,301</u>	<u>10.0%</u>
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Retiree Benefits	1,000,000	861,133	1,000,000	0	0.0%
Total Expenditures/Appropriations	<u>1,000,000</u>	<u>861,133</u>	<u>1,000,000</u>	<u>0</u>	<u>0.0%</u>
Ending Balance/Reserves					
Undesignated Reserve	384,479	0	522,780	138,301	36.0%
Ending Balance	0	508,810	0	0	0.0%
Total Ending Balance/Reserves	<u>384,479</u>	<u>508,810</u>	<u>522,780</u>	<u>138,301</u>	<u>36.0%</u>
Total Expenditures/Appropriations & Ending Balance/Reserves	<u>\$1,384,479</u>	<u>\$1,369,943</u>	<u>\$1,522,780</u>	<u>\$138,301</u>	<u>10.0%</u>

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
VACATION LIABILITY

CHAFFEY COMMUNITY COLLEGE DISTRICT
VACATION LIABILITY
2022-2023 ADOPTED BUDGET

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance	\$522,318	\$522,318	\$431,828	(\$90,490)	-17.3%
Income					
Interest	6,000	(3,147)	10,272	4,272	71.2%
Interfund Transfer	0	0	60,000	60,000	0.0%
Total Income	6,000	(3,147)	70,272	64,272	1071.2%
Total Beginning Balance and Income	\$528,318	\$519,171	\$502,100	(\$26,218)	-5.0%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Salaries	40,000	87,343	80,000	40,000	100.0%
Total Expenditures/Appropriations	40,000	87,343	80,000	40,000	100.0%
Ending Balance/Reserves					
Undesignated Reserve	488,318	0	422,100	(66,218)	-13.6%
Ending Balance	0	431,828	0	0	0.0%
Total Ending Balance/Reserves	488,318	431,828	422,100	(66,218)	-13.6%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$528,318	\$519,171	\$502,100	(\$26,218)	-5.0%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2022-2023 ADOPTED BUDGET

CAPITAL PROJECTS

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE/INCOME					
Beginning Balance	\$13,817,527	\$13,817,527	\$13,340,111	(\$477,416)	-3.5%
Income					
State Income					
Chino Instructional Building	11,764,000	549,711	11,214,289	(549,711)	-4.7%
Local Income					
Interfund Transfer	50,000	50,000	50,000	0	0.0%
Redevelopment Income					
Chino	500,000	487,070	500,000	0	0.0%
County of San Bernardino, San Sevaive	170,000	198,189	180,000	10,000	5.9%
Fontana	1,100,000	1,340,341	1,200,000	100,000	9.1%
Montclair	124,000	151,348	140,000	16,000	12.9%
Ontario	130,000	137,710	130,000	0	0.0%
Rialto	100,000	148,755	125,000	25,000	25.0%
Rancho Cucamonga	800,000	898,881	820,000	20,000	2.5%
Upland	130,000	151,953	140,000	10,000	7.7%
Interest Income					
General	8,000	(209,720)	220,797	212,797	2660.0%
Central Plant Energy Optimization	1,500	882	1,000	(500)	-33.3%
Chino RDA	50,000	36,230	38,000	(12,000)	-24.0%
Chino Health Science	2,000	1,266	1,500	(500)	-25.0%
County of San Bernardino, San Sevaive	5,800	4,188	4,200	(1,600)	-27.6%
Fontana - RDA	10,000	8,850	9,000	(1,000)	-10.0%
Fontana - Lease Revenue II	26,000	3,889	2,500	(23,500)	-90.4%
Montclair RDA	6,700	5,647	6,000	(700)	-10.4%
Ontario RDA	4,152	1,382	1,500	(2,652)	-63.9%
Rialto RDA	4,500	4,263	4,500	0	0.0%
Rancho Cucamonga RDA	14,331	9,659	10,000	(4,331)	-30.2%
Upland RDA	5,000	4,026	4,500	(500)	-10.0%
Solar Project	24,000	15,897	16,000	(8,000)	-33.3%
Total Income	15,029,983	4,000,417	14,818,786	(211,197)	-1.4%
Total Beginning Balance and Income	\$28,847,510	\$17,817,944	\$28,158,897	(\$688,613)	-2.4%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
CAPITAL PROJECTS (CONTINUED)

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Buildings	13,351,063	2,304,199	12,152,677	(1,198,386)	-9.0%
Architects/Consultants	729,199	109,666	647,489	(81,710)	-11.2%
Sites	1,521,874	0	1,516,494	(5,380)	-0.4%
Salaries & Benefits	8,439	7,861	468,790	460,351	5455.0%
Equipment, Materials, Other Services	2,740,668	884,378	1,632,048	(1,108,620)	-40.5%
Project Contingencies	1,416,924	0	1,383,089	(33,835)	-2.4%
Fontana - Redevelopment	439,401	140,000	439,401	0	0.0%
Fontana - Lease Revenue	617,010	1,031,729	598,439	(18,571)	-3.0%
Total Expenditures/Appropriations	20,824,578	4,477,833	18,838,427	(1,986,151)	-9.5%
Ending Balance/Reserves					
Undesignated Reserve	755,495	543,350	799,439	43,944	5.8%
Other					
Chino Instructional Building	0	(634,041)	0	0	0.0%
Chino Health Science	2,427	173,199	1,501	(926)	-38.2%
Fontana - Lease Revenue	176,422	357,574	152,942	(23,480)	-13.3%
Central Plant Energy Optimization	47,099	103,034	46,286	(813)	-1.7%
Redevelopment					
Chino RDA	2,441,695	5,161,661	2,927,691	485,996	19.9%
County of San Bernardino, San Sevaine	448,394	683,826	645,801	197,407	44.0%
Fontana RDA	979,150	1,224,452	1,064,352	85,202	8.7%
Montclair RDA	742,085	829,680	888,680	146,595	19.8%
Ontario RDA	27,562	72,106	3,606	(23,956)	-86.9%
Rialto RDA	610,094	658,613	788,113	178,019	29.2%
Rancho Cucamonga RDA	1,329,076	1,496,383	1,630,132	301,056	22.7%
Upland RDA	434,089	494,218	350,584	(83,505)	-19.2%
Solar Project	29,344	2,176,056	21,343	(8,001)	-27.3%
Total Ending Balance/Reserves	8,022,932	13,340,111	9,320,470	1,297,538	16.2%
Expenditures/Appropriations & Ending Balance/Reserves					
	\$28,847,510	\$17,817,944	\$28,158,897	(\$688,613)	-2.4%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
SCHEDULED MAINTENANCE

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance	\$94,433	\$94,433	\$91,815	(\$2,618)	-2.8%
Income					
Interest	1,500	(548)	3,194	1,694	112.9%
Interfund Transfer	300,000	300,000	300,000	0	0.0%
Total Income	301,500	299,452	303,194	1,694	0.6%
Total Beginning Balance and Income	\$395,933	\$393,885	\$395,009	(\$924)	-0.2%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Salaries and Benefits	158,066	158,479	171,688	13,622	8.6%
Operating Expenses	181,706	143,591	167,973	(13,733)	-7.6%
Total Expenditures/Appropriations	339,772	302,070	339,661	(111)	0.0%
Ending Balance/Reserves					
Undesignated Reserve	56,161	0	55,348	(813)	-1.4%
Ending Balance	0	91,815	0	0	0.0%
Total Ending Balance/Reserves	56,161	91,815	55,348	(813)	-1.4%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$395,933	\$393,885	\$395,009	(\$924)	-0.2%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
MEASURE L BOND

Chaffey College provides educational opportunities to the diverse communities of Rancho Cucamonga, Ontario, Fontana, Upland, Montclair, Chino and Chino Hills. Academic and job training programs provide students excellent preparation for continuing higher education or better career opportunities. Specialized programs in nursing, public safety, radiology and teacher training are well-regarded.

Chaffey College has programs for every individual; superior academic and occupational education prepares them for transfer, an associate degree or career enhancement. Chaffey College offers more than 35 career and technical education (CTE) programs including aeronautics, teaching, music, nursing, information technology and much more if they are seeking vocational training.

The college moved to the Rancho Cucamonga campus in 1960. Since this time, students' needs have changed and the facilities have been used extensively. The campus was constructed to serve 5,200 students; today, college enrollment is over 18,000 and is expected to reach approximately 25,000 in the next ten years. The lack of adequate instructional facilities resulted in challenges to our students and faculty.

In November 2000, the voters of the State of California approved Proposition 39 authorizing the issuance of general obligation bonds by California public school districts and community colleges, under certain circumstances and subject to certain conditions.

In March 2002, a general obligation bond proposition, Measure L, of the Chaffey Community College District was approved by the voters of the district.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
MEASURE L BOND FUND

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE/INCOME					
Beginning Balance	\$8,430,418	\$8,430,418	\$7,625,022	(\$805,396)	-10%
Income					
Interest & Realized Gain or Loss in Investments	98,240	(59,950)	180,325	82,085	84%
Total Income	98,240	(59,950)	180,325	82,085	84%
Total Beginning Balance and Income	\$8,528,658	\$8,370,468	\$7,805,347	(\$723,311)	-8%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Architect Fees	1,322,999	518,688	804,313	(518,686)	-39%
Operating Expenses	864,878	157,025	712,193	(152,685)	-18%
Site Improvement	217,420	69,733	147,687	(69,733)	-32%
Building Improvement	5,500,405	0	5,463,837	(36,568)	-1%
Project Contingencies	622,956	0	618,621	(4,335)	-1%
Total Expenditures/Appropriations	8,528,658	745,446	7,746,651	(782,007)	-9%
Ending Balance/Reserves					
Ending Balance	0	7,625,022	58,696	58,696	0%
Total Ending Balance/Reserves	0	7,625,022	58,696	58,696	0%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$8,528,658	\$8,370,468	\$7,805,347	(\$723,311)	-8%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
MEASURE L BOND PROJECTS BUDGETED

Measure L Bond

<u>Projects</u>	<u>2022-2023 Adopted Budget</u>
5.8 Site Signage	65,615
5.9.1 Central Plant/Phase 1C, Boiler Retrofit	6,730,692
5.9.5 Irrigation & Landscaping/Community Trail	155,449
8.4.5 Instructional Building 1, Chino	726,058
9.0 Unallocated Reserves	68,837
	<hr/> \$7,746,651

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
MEASURE P BOND

Chaffey College provides affordable local higher education, job training, and university transfer for students and the community.

In November 2018, a general obligation bond proposition, Measure P, of the Chaffey Community College District was approved by the voters of the district. Measure P provides \$700 million for construction of two instructional buildings at the Chino campus, a new campus in Ontario, construction of several new buildings on the Rancho Cucamonga campus, upgrades to the infrastructure and many facilities and the expansion of the Fontana campus.

Measure P will provide the District with funds to upgrade vocational, science, computer, technology classrooms/labs; repair deteriorating classrooms, roofs, gas, electrical, sewer lines; remove asbestos, lead paint; and improve Veterans' resources.

The first issuance of the bond was for \$200 million, occurring in September of 2019.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
MEASURE P BOND FUND

DESCRIPTION	2021-2022 Adopted Budget	2021-2022 Actual	2022-2023 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE/INCOME					
Beginning Balance	\$166,057,252	\$166,057,252	\$159,256,323	(\$6,800,929)	-4%
Income					
Interest and Gain or Loss on Investments	1,706,100	(1,283,734)	3,752,005	2,045,905	120%
Total Income	1,706,100	(1,283,734)	3,752,005	2,045,905	120%
Total Beginning Balance and Income	\$167,763,352	\$164,773,518	\$163,008,328	(\$4,755,024)	-3%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Architect Fees	32,029,578	2,678,914	30,737,351	(1,292,227)	-4%
Operating Expenses	28,862,153	2,130,236	19,891,185	(8,970,968)	-31%
Equipment	5,502,678	539,611	4,644,484	(858,194)	-16%
Site Acquisitions	221,979	0	172,884	(49,095)	-22%
Site Improvement	5,849	0	6,743,543	6,737,694	115194%
Building Improvement	81,126,753	168,434	71,891,702	(9,235,051)	-11%
Project Contingencies	15,986,073	0	27,121,398	11,135,325	70%
Total Expenditures/Appropriations	163,735,063	5,517,195	161,202,547	(2,532,516)	-2%
Ending Balance/Reserves					
Ending Balance	4,028,289	159,256,323	1,805,781	(2,222,508)	-55%
Total Ending Balance/Reserves	4,028,289	159,256,323	1,805,781	(2,222,508)	-55%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$167,763,352	\$164,773,518	\$163,008,328	(\$4,755,024)	-3%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET
MEASURE P BOND PROJECTS BUDGETED

Measure P Bond

<u>Projects</u>	<u>2022-2023 Adopted Budget</u>
1.2 Instructional Building 1, Chino	16,915,882
1.3 Instructional Building 1, Fontana	3,059,248
1.11 Automotive Technology Lab	2,946,805
2.2 Campus Center, Fontana	6,118,017
2.5 Library	73,397,569
2.8 Maintenance & Campust Police, Fontana	315,843
4.1 Michael Alexander Campus Center Renovation	2,535,797
5.2 Chino Main Instructional Building Renovation	277,447
6.3 Parking & Vehicular Circulation, Fontana	3,631,184
6.6 Swimming Pool Renovation	8,579,957
7.1 Site Acquisitions & Master Planning, Fontana and Ontario	229,128
7.3 Ontario Campus Development	9,506,152
7.4 Instructional Equipment	1,500,000
7.7 Campus Wide Upgrades	9,430,303
6.0 Unallocated Reserves	22,759,215
	\$161,202,547

CHAFFEY COMMUNITY COLLEGE DISTRICT

GLOSSARY OF TERMS

GENERAL FUND – UNRESTRICTED

REVENUES

PRIOR-YEAR ENDING BALANCE RE-ALLOCATION

Prior-year ending balance funds may be included in funds available to cover current year expenses.

FEDERAL INCOME

Veterans Education – Based on the number of applications processed for veterans applying for benefits.

FWS, SEOG, & Pell Administrative Allowances – A percentage of funds distributed or the number of students receiving grants. The numbers change each year because the number and types of grants our students receive varies each year.

Forest Reserve – Based on a percentage of the federally protected forests within the San Bernardino County and number of Chaffey College students residing in forest areas.

STATE INCOME

Basic Apportionment – The portion of the District's state total computational revenue (TCR) that the state funds based on the District's allocation, as determined by the Student Centered Funding Formula that was implemented in 2018-2019.

Education Protection Account (EPA) – EPA funds are part of state income that fund the District's allocation, as determined by the Student Centered Funding Formula that was implemented in 2018-2019. The EPA was created in the state general fund to receive and disburse temporary tax revenues from the implementation of Proposition 30 approved by voters in November, 2012. This proposition temporarily raises the sales and use tax by .25 cents for four years and raises the income tax rate for high income earners for seven years to provide continuing funding for local school districts and community colleges. In November 2016, voters approved Proposition 55, which extended increased income taxes for high income earners but not the sales tax income, which expired in January 2017.

Homeowners Property Tax Exemption – Based on prior year income, the state controller's office and the projections provided by the County Assessor's office.

Trailer Coach Fees – Based on prior year income, the state controller's office and the projections provided by the County Assessor's office.

Mandated Costs – Regulations require the District to provide some services that may be partially reimbursed by the state (for example, health services and collective bargaining costs). Districts may opt-in to the State Mandate Programs Block Grant rather than filing a reimbursement claim and be reimbursed \$32.68 per prior year FTES, if state funds are available.

STRS On-behalf Income – To recognize the state’s STRS contribution for district employees, as required by GASB 68. This income is offset by a corresponding STRS On-behalf expense entry.

Lottery – Based on a projected dollar amount provided by the State Chancellor’s Office. The California Lottery funds are dispersed, by law, at the following percentages:

- 1) 50% must be returned to winners,
- 2) 16% is maintained for overhead costs of the lottery commission,
- 3) 34% is distributed to K-14 schools in California.

Other State Income – This account is for other state revenues.

LOCAL INCOME

Property Taxes – Based on information provided by the San Bernardino County Assessor’s Office, the Chancellor’s Office, and the State Department of Finance.

Contract Education – Based on the projected contracts with organizations in the county. Expenditures for contract education are covered by the income the District receives.

Personal Property Sales – Based on the determination of equipment obsolescence and the sale of the equipment.

Rental Fees – Based on the usage of District facilities by outside entities.

Interest – Income is projected conservatively since it is dependent on the fluctuation of interest rates and amount of funds held at the county.

Non-Resident Tuition Fee – Title 5 requires a review of this fee annually, in January, for the subsequent year. A formula is utilized to determine the cost of education related to non-resident students since the FTES generated is not included in the allocation formula. This rate must also be comparable with contiguous districts.

Enrollment Fees – For the 2022-2023 Fiscal Year, the per unit enrollment fee is \$46.

Student Transportation Fees – Student approved fee for Omnitrans bus passes. Current student transportation fees for Fall 2022 are \$9 per primary term (fall and spring) for students with six units or more and \$8 per primary term (fall and spring) for students with less than six units. For the Summer 2023 term, students with 6 units or more will be charged \$6 per summer term. Students with fewer than 6 units will be charged \$5 per summer term.

Technology Fees – Student approved fee for supporting the cost of providing student access to college technology. This fee is optional. Current technology fees are \$8 per term in the fall and spring and \$5 in the summer.

Community Education Fees – Based on projected classes to be offered by Community Education.

Other Student Fees – Examples of the fees charged are, lab fees, transcript fees, duplicate cards, etc.

Miscellaneous Income – The District receives income for tax penalties received by the county, a percentage of long distance calls made on the pay phones, reimbursement by the JPA if minimal claims were paid, etc.

EXPENDITURES

ACADEMIC SALARIES

Instructors Contract – All teaching faculty positions.

Non-Instructional Contract – Non-instructional academic positions, such as counselors, librarians, coordinators and reassignments.

Non-Instructional Management – Academic management positions.

Instructional Hourly – Adjunct faculty for the regular terms as well as the summer term and substitutes. The projected expenditures are based on proposed courses.

Non-Instructional Hourly – Hourly non-instructional staff, such as counseling, the library, instructional faculty assigned additional time for non-instructional functions, etc.

CLASSIFIED SALARIES

Non-Instructional Contract – Classified service oriented positions, such as clerical and custodial positions.

Instructional Aides Contract – Instructionally oriented positions, such as instructional assistants.

Non-Instructional Management – Classified management and supervisory positions.

Non-Instructional Hourly – All hourly, short-term, service oriented positions, including student employees and

substitutes for clerical and custodial positions. Projections are based on prior year utilization and projected needs.

Instructional Hourly – All instructionally oriented positions, including student employees and substitutes, such as instructional assistant positions. Projections are based on prior year instructional needs and utilization, as well as, projected instructional usage. This account also includes Community Services instructors. Contract Education agreements requiring instructional assistants may be included in this line item with offsetting included in the revenue appropriate income line item.

EMPLOYEE BENEFITS

State Teachers Retirement – Calculation is based on a percentage of projected employee salaries as regulated by the agency. The employer paid portion for STRS for 2022-2023 is 19.10%.

STRS On-behalf Payments – To recognize the state's STRS contribution for district employees, as required by GASB 68. This expense is offset by a corresponding STRS On-behalf income entry.

Public Employees Retirement – Calculation is based on a percentage of projected employee salaries as regulated by the agency. The employer paid portion of PERS for 2022-2023 is 25.37%.

FICA/Medicare – Calculation is based on a percentage of projected employee salaries as regulated by the agency and is 6.2% and 1.45%.

Health & Welfare Insurance – These benefits are projected for each contract employee based on the rates provided by the insurance carrier.

Unemployment Insurance – Calculation is based on a percentage of projected employee salaries as regulated by the agency and is 0.50% for 2022-2023.

Workers' Compensation Insurance – Calculation is based on a percentage of projected employee salaries as regulated by the agency and is 1.56% for 2022-2023.

BOOKS AND SUPPLIES

Books – Expenditures for books in division office libraries, and periodicals in the library. Library books are not accounted for in this line item; the state accounting manual considers them a capital expense.

Supplies – Instructional supplies, office supplies, etc.

OPERATING EXPENSES

Personal Service Contracts – Contracts with individuals or companies for services provided such as consultants and lecturers.

Travel and Conference Expenses – Travel and conference attendance, mileage for attendance at meetings, and training.

Dues and Memberships – District membership in organizations and associations that are required or will benefit the District.

Postage – All mailings such as office correspondence, bulk mailings, and the mailing of the schedule and catalogs.

Property and Liability Insurance – Costs for the District's property and liability insurance, such as fire, theft, injury, etc.

Utilities – All utilities such as water, electric, gas, waste disposal and telephone.

Repairs and Maintenance – Costs for repair of District equipment, lease of computer hardware and software, lease of facilities, and maintenance of equipment.

Legal, Election and Audit Expenses – Expenses for independent legal consultants, governing board elections, and annual fiscal audit.

Other Operating Expenses – Expenses for advertising, printing, typesetting and printing of catalogs as well as county administrative fees.

CAPITAL OUTLAY

Site Improvement – Expenditures for improving or repairing District facilities. Such costs include resurfacing of parking lots, roofing, etc.

Building Improvements – Expenditures for repairing and modifying the buildings on the campus.

Library Books – New and replacement books maintained in the library.

Technology Plan – To purchase technical equipment including computers.

Vehicle Replacement – To purchase district vehicles pursuant to the approved vehicle replacement plan.

Equipment – Purchase of new or replacement equipment. This includes the Equipment Replacement Fund of \$20,000, and the Stolen Equipment Fund of \$10,000.

Lease/Purchase Agreements – Equipment which is leased or on a lease purchase option. Such items include copiers and some maintenance equipment.

OTHER OUTGO

Interfund Transfers – Transfers from the Unrestricted General Fund to other funds of the District. This may include transfers to the Self Insurance Fund recognizing potential future indebtedness and Board approved support of the Children’s Center teaching staff.

RESERVES AND ENDING BALANCE

Board Designated Reserve – Reserve of 7% as required by Governing Board Policy 6305.

Board Designated Project Reserves – Planned projects approved by the Board but not line-itemed yet.

Other Post-Employment Benefits (OPEB) Reserve – Set aside for implementation of post-employment retiree benefits.

Ending Balance – Funds unexpended at the end of a fiscal year that become the beginning balance in the subsequent year.

Undesignated Reserve – Funds from the prior ending balance over and above the Board Mandated Reserve. These are one-time funds and should not be used for on-going expenses.

Revolving Cash – \$40,000 authorized by the Governing Board to be used for emergency purchases. This fund is periodically reimbursed through properly documenting expenditures, which are summarized and charged to the proper account classification.

Technology Replacement Plan Reserve – Set aside for future planned replacement of technology pursuant to the technology replacement plan.

Vehicle Replacement Plan Reserve – Set aside for future planned replacement of district vehicles pursuant to the vehicle replacement plan.

Resource Allocation Committee (RAC) Reserve – Reserve for funding approved program services review items, after review by the RAC.

PERS/STRS Reserve – Reserve for funding future PERS/STRS liabilities.

Capital Outlay Replacement Reserve/TCO Reserve – For future capital replacement and total cost of ownership.

Enrollment Reserve – Reserve to address possible enrollment declines.

CHAFFEY COMMUNITY COLLEGE DISTRICT

GLOSSARY OF TERMS

GENERAL FUND – RESTRICTED

REVENUE

FEDERAL INCOME

Student Financial Aid/Federal Work Study – The amount is allocated by the Federal Government to be dispersed to eligible students working within the District. These funds are restricted and must be dispersed directly to students through payroll.

Vocational Education – Allocation based on Carl D. Perkins Act guidelines and student demographics of the District. Expenditures must meet specific federal guidelines.

Other Federal Grants – Grants acquired through a competitive application process with specific federal objectives and guidelines. Examples include the Title 5 Hispanic Serving Institution (HSI) grant and Upward Bound.

STATE INCOME

Disability Programs & Services – Based on prior year unduplicated disabled student count. Actual allocation will not be known until later in the fall.

Extended Opportunity Programs & Services – Based on the number of students served in the prior year. Actual allocation will not be known until later in the fall.

Staff Diversity – State funds to enhance diversity on campus.

Student Success and Support and Student Equity – State allocations based on student enrollment data. These two programs and the Basic Skills program are now consolidated by the state with the intent to support Guided Pathways and a system-wide goal to eliminate achievement gaps. The new program is named SEA – Student Equity and Achievement Program.

Instructional Equipment – State allocation for instructional equipment.

Economic Development – Funds provided for statewide sponsored Economic Development programs, including the Strong Workforce Program.

State Block Grant – State allocated dollars for the following programs: Physical Plant and Instructional Support, Financial Aid programs, Basic Skills and the AND Enrollment Growth grant.

Welfare Reform (TANF) & CALWORKS – This funding is provided for support services or instruction of AFDC recipients served by the district, through an annual application process.

Other State Income – This income is for projects applied for by District staff, such as grants and specialized projects.

LOCAL INCOME

Student Health Fees –California College Promise Grant (CCPG)
A students are \$10.50 per regular semester and \$9 per summer session. CCPG B and C students are \$21 per regular semester and \$18 per summer session. The current Non-CCP Grant fee is \$21 per regular semester and \$18 for summer sessions.

Parking Fees – Based on prior year revenue with an amount added for growth. Current parking fees are \$55 per regular semester and \$25 for summer session. CCPG students are \$30 per regular semester and \$25 for summer session. Motorcycle parking fees are \$20 per regular semester and \$20 for the summer session. These fees are within the limits allowed by the Education Code. These funds are restricted by the Education Code to parking related expenditures.

Miscellaneous Income – This income is from grants that are offered by agencies not affiliated with the state and in most cases must be applied for on a Request for Proposal basis.

Student Representation Fee – Assembly Bill (AB) 1504, approved by the Governor on October 4, 2019, is to support the Student Senate of the California Community Colleges (SSCCC), the statewide community college student organization. The legislation went into effect January 1, 2020. Current fees are \$2 per term in the fall and spring and \$2 in the summer.

EXPENDITURES

Restricted Expenditures Glossary Terms – are the same as Unrestricted Expenditures Glossary Terms.