

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## 2026 – 2027 TENTATIVE BUDGET



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**June 25, 2026**

## Table of Contents

Section	Title	Page
I	Executive Summary .....	4
II	Unrestricted General Fund .....	6
III	Budget Analysis Ten Year Comparison .....	10
IV	Restricted General Fund .....	12
V	Capital Projects Fund Groups Measure L Bond Construction .....	16
	Measure P Bond Construction .....	17
	Capital Projects .....	18
	Scheduled Maintenance .....	20
VI	Enterprise Fund Groups Campus Store .....	22
	Food Services .....	24
	Chino Community Center .....	25
VII	Internal Service Fund Groups Self Insurance .....	27
	Vacation Liability .....	28
VIII	Special Revenue Fund Group Child Development Center .....	30
IX	Trust Fund Groups Chaffey College Student Government .....	32
	Chaffey College Student Representation .....	33
	Auxiliary Donation Accounts .....	34
	Auxiliary Charitable Gift Accounts .....	35
X	Fund Total Summary Fund Total Summary .....	37
XI	Budget Development Process Overview of Budget Process .....	39
	Budget Development Process .....	40
	Vision Statement .....	42
	Mission Statement .....	42
	Institutional Goals .....	42
	Board Policy and Administrative Procedures .....	42
	Budget Development Calendar .....	43

# ***SECTION I***

## ***EXECUTIVE SUMMARY***

## **TENTATIVE BUDGET 2026-2027**

### **Executive Summary**

The Chaffey Community College District (the District or Chaffey College) 2026-2027 Tentative Budget is presented to the Governing Board in this document. The purpose of the tentative budget is to establish spending authority for 2026-2027 District operations until the state budget is signed and approved.

The District's tentative budget was developed with information from the Governor's proposed May budget revision and before the legislature and the Governor reach a budget agreement.

The District's tentative budget is designed to support the following Institutional Goals:

- 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.
- 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 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.

The District's tentative unrestricted general fund budget includes a budgeted 2026-2027 ending balance/reserve of \$62,139,311 (34.06%) and the following budgeted revenue and expenditures:

Budgeted Revenue	<u>\$183,917,728</u>
Budgeted Expenditures	<u>\$182,453,845</u>

It is anticipated that the state budget will be approved by June 30<sup>th</sup>. Once the state budget is approved, any revisions will be included in the District's adopted budget in August.

Dr. Henry D. Shannon  
Superintendent/President

***SECTION II***

***UNRESTRICTED GENERAL FUND***

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
GENERAL FUND - UNRESTRICTED  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Beginning Balance</b>				
Beginning Balance	\$53,162,199	\$56,352,257	\$56,352,257	\$60,675,428
<b>Revenue</b>				
Federal Revenue				
FWS Administrative Allowance	28,180	15,000	15,000	15,000
SEOG Grant Administrative Allowance	37,441	31,000	31,000	31,000
Pell Grant Administrative Allowance	46,728	36,000	49,695	36,000
Forest Reserve	43,362	80,000	100,169	80,000
Total Federal Revenue	<u>155,711</u>	<u>162,000</u>	<u>195,864</u>	<u>162,000</u>
State Revenue				
State General Apportionment	53,523,259	70,578,136	66,881,762	72,779,576
Prior Year Adjustment	1,225,942	0	0	0
Education Protection Act	28,310,322	16,361,593	22,768,475	22,768,475
Prior Year Adjustment EPA	531,752	0	0	0
Homeowners Property Tax Exemption	260,517	280,000	280,000	280,000
Mandated Costs Block Grant	591,781	611,022	611,022	665,000
Lottery	3,479,553	3,196,687	3,196,687	3,196,687
Full-Time Faculty Hiring	1,867,335	1,856,923	1,856,923	1,856,923
Part-Time Faculty Compensation	548,217	386,558	386,558	386,558
STRS On-behalf State Contribution	4,337,548	4,337,548	4,337,548	4,337,548
Other State	211,752	299,617	299,617	299,617
Total State Revenue	<u>94,887,978</u>	<u>97,908,084</u>	<u>100,618,592</u>	<u>106,570,384</u>
Local Revenue				
Property Taxes	39,798,983	43,372,385	40,780,611	40,780,611
Property Taxes-RDA Residual & Asset Liquidation	25,452,421	19,031,143	22,156,082	22,156,082
Contract Instruction	400,945	1,627,701	1,627,701	1,473,651
Personal Property Sales	0	10,000	10,000	10,000
Rental Fees	24,284	70,000	20,000	20,000
Interest	4,518,318	4,400,000	4,687,878	4,400,000
Unrealized Gain or Loss	864,265	0	0	0
International/Non-Resident Student Tuition	2,186,696	2,400,000	2,055,841	2,100,000
Enrollment Fees	5,488,164	5,358,000	5,106,649	5,200,000
Community Education Fees	0	80,000	3,991	80,000
Other Student Fees	741,018	25,000	490,723	28,000
Materials Fees	35,210	35,000	30,505	35,000
Student Technology Fees	372,195	375,000	374,674	375,000
Student Transportation Fees	417,688	445,000	419,668	420,000
Miscellaneous	527,017	245,120	283,749	107,000
Total Local Revenue	<u>80,827,204</u>	<u>77,474,349</u>	<u>78,048,072</u>	<u>77,185,344</u>
<b>Total Revenue</b>	<u><u>175,870,893</u></u>	<u><u>175,544,433</u></u>	<u><u>178,862,528</u></u>	<u><u>183,917,728</u></u>
<b>Total Beginning Balance &amp; Revenue</b>				
	<b>\$229,033,092</b>	<b>\$231,896,690</b>	<b>\$235,214,785</b>	<b>\$244,593,156</b>

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
GENERAL FUND - UNRESTRICTED  
2026-2027 TENTATIVE BUDGET (continued)**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Expenditures/Appropriations</b>				
Academic Salaries				
Instructors, Contract	\$23,370,152	\$26,968,440	\$24,516,692	\$27,000,425
Non-Instructional Contract	5,676,976	6,276,519	5,543,862	6,033,816
Non-Instructional Management	5,095,947	5,501,446	5,290,791	5,507,985
Instructional Hourly	25,681,055	22,639,869	24,413,106	22,642,169
Non-Instructional Hourly	1,101,552	1,463,606	1,638,387	1,454,528
Total Academic Salaries	<u>60,925,682</u>	<u>62,849,880</u>	<u>61,402,838</u>	<u>62,638,923</u>
Classified Salaries				
Non-Instructional Contract	20,665,873	24,154,176	22,361,251	24,780,122
Non-Instructional Management	6,107,967	8,168,376	7,123,348	9,124,178
Instructional Aides, Contract	2,850,241	3,430,698	3,060,770	3,488,654
Non-Instructional Hourly	475,819	1,581,536	1,445,377	1,061,132
Instructional Hourly	1,087,325	1,365,714	1,205,610	1,365,714
Total Classified Salaries	<u>31,187,225</u>	<u>38,700,500</u>	<u>35,196,356</u>	<u>39,819,800</u>
Employee Benefits				
State Teachers Retirement	10,314,313	11,656,270	14,778,696	11,200,034
STRS On-behalf State Contribution	4,337,548	4,337,548	4,337,548	4,337,548
Public Employees Retirement	10,111,141	9,769,617	8,963,078	10,063,047
FICA/Medicare	3,684,666	4,777,011	3,888,540	5,870,341
Health and Welfare Insurance	13,233,811	16,424,649	16,137,073	16,132,588
Unemployment Insurance	101,415	48,342	109,644	49,083
Worker's Compensation Insurance	1,951,284	2,104,577	2,080,420	2,126,708
Total Employee Benefits	<u>43,734,178</u>	<u>49,118,014</u>	<u>50,294,999</u>	<u>49,779,349</u>
Books and Supplies				
Books	14,335	47,839	8,714	46,439
Supplies	1,401,639	1,791,784	1,666,265	1,745,328
Total Books and Supplies	<u>1,415,974</u>	<u>1,839,623</u>	<u>1,674,979</u>	<u>1,791,767</u>
Operating Expenses				
Service Contracts	713,111	1,172,391	1,228,862	1,052,162
Travel/Conference/Training	241,229	523,608	271,073	519,206
Dues and Memberships	195,324	214,386	217,878	232,152
Postage	8,278	127,600	57,252	127,600
Property and Liability Insurance	2,417,323	2,484,391	2,217,428	2,465,287
Utilities	3,201,807	3,805,155	3,605,595	3,807,805
Repairs and Maintenance	835,393	1,194,664	902,445	1,760,762
Legal, Election, and Audit Expenses	485,001	875,800	723,419	620,800
Other Operating Expenses	7,096,910	7,995,225	5,596,189	6,432,353
Total Operating Expenses	<u>15,194,376</u>	<u>18,393,220</u>	<u>14,820,141</u>	<u>17,018,127</u>

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
GENERAL FUND - UNRESTRICTED  
2026-2027 TENTATIVE BUDGET (continued)**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
Capital Outlay				
Site Improvement	0	1,000	0	0
Building Improvement	83,319	78,162	92,214	75,000
Library Books	0	3,000	0	3,000
Equipment (Computer Technology)	651,702	329,150	326,543	36,500
Student Technology Plan	646,086	904,730	459,920	322,000
Technology Plan	494,684	575,000	333,668	602,200
Equipment	3,851,771	400,348	100,833	399,927
Vehicle Replacement	132,365	150,000	323,851	100,000
Lease/Purchase Agreements	180,962	243,092	244,948	251,992
Total Capital Outlay	<u>6,040,889</u>	<u>2,684,482</u>	<u>1,881,977</u>	<u>1,790,619</u>
Other Outgo				
Student Financial Aid	1,724	94,600	0	50,000
Other Uses	1,098,571	1,427,888	1,258,067	1,408,888
One-Time Funding Initiative	0	1,233,995	0	1,246,372
Contingency	0	500,000	0	500,000
Interfund Transfers	13,082,216	2,142,669	8,010,000	6,410,000
Total Other Outgo	<u>14,182,511</u>	<u>5,399,152</u>	<u>9,268,067</u>	<u>9,615,260</u>
Total Expenditures/Appropriations	<u>\$172,680,835</u>	<u>\$178,984,871</u>	<u>\$174,539,357</u>	<u>\$182,453,845</u>
Surplus/(Deficit)	3,190,058	(3,440,438)	4,323,171	1,463,883
<b>Ending Balance/Reserves</b>				
Board Designated Reserve	28,780,139	29,830,812	29,089,892	30,408,974
Board Designated Project Reserves				
Revolving Cash	40,000	40,000	40,000	40,000
OPEB Reserve	500,000	500,000	500,000	500,000
Technology Reserve	1,000,000	1,000,000	2,000,000	2,000,000
Vehicle Replacement Plan Reserve	500,000	500,000	500,000	500,000
Resource Allocation Committee (RAC) Reserve	500,000	500,000	500,000	500,000
Capital Outlay Replacement/TCO Reserve	1,000,000	1,000,000	1,000,000	1,000,000
PERS/STRS Reserve	2,000,000	2,000,000	3,000,000	3,000,000
Enrollment Reserve	7,000,000	7,000,000	7,000,000	7,000,000
Undesignated Reserve	15,032,118	10,541,007	17,045,536	17,190,337
Total Ending Balance/Reserves	<u>56,352,257</u>	<u>52,911,819</u>	<u>60,675,428</u>	<u>62,139,311</u>
Percent Ending Balance/Reserves	32.63%	29.56%	34.76%	34.06%
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$229,033,092</b>	<b>\$231,896,690</b>	<b>\$235,214,785</b>	<b>\$244,593,156</b>

***SECTION III***

***BUDGET ANALYSIS***

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**Ten-Year Comparison**  
**Unrestricted General Fund**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Actual	Actual	Actual*	Actual*	Actual	Projected	Tentative
<b>REVENUE SOURCE</b>										
State Apportionment	\$93,707,203	\$101,243,182	\$109,306,572	\$113,690,986	\$120,525,655	\$134,473,237	\$149,172,762	\$152,723,903	\$157,871,446	\$163,860,744
Miscellaneous	7,689,166	9,183,481	18,410,120	10,391,128	12,413,998	16,367,130	18,110,584	19,667,437	17,794,395	16,860,297
Lottery	2,693,531	2,208,651	3,172,551	2,794,018	3,159,238	3,649,985	3,671,562	3,479,553	3,196,687	3,196,687
<b>Total Revenue</b>	<b>\$104,089,900</b>	<b>\$112,635,314</b>	<b>\$130,889,243</b>	<b>\$126,876,132</b>	<b>\$136,098,891</b>	<b>\$154,490,352</b>	<b>\$170,954,908</b>	<b>\$175,870,893</b>	<b>\$178,862,528</b>	<b>\$183,917,728</b>
<b>EXPENDITURES</b>										
Operational	103,952,122	111,735,006	120,455,944	116,125,983	133,970,215	151,388,881	168,483,187	172,680,835	174,539,357	182,453,845
<b>Total Expenditures</b>	<b>\$103,952,122</b>	<b>\$111,735,006</b>	<b>\$120,455,944</b>	<b>\$116,125,983</b>	<b>\$133,970,215</b>	<b>\$151,388,881</b>	<b>\$168,483,187</b>	<b>\$172,680,835</b>	<b>\$174,539,357</b>	<b>\$182,453,845</b>
Surplus or (Deficit)	137,778	900,308	10,433,299	10,750,149	2,128,676	3,101,471	2,471,721	3,190,058	4,323,171	1,463,883
<b>SUMMARY OF RESERVES</b>										
Board Designated Reserve	7,276,649	7,821,450	8,431,916	8,128,819	9,377,915	25,231,480	28,054,562	28,780,139	29,089,892	30,408,974
OPEB Reserve	500,000	500,000	500,000	500,000	1,000,000	1,000,000	500,000	500,000	500,000	500,000
Technology Reserve	600,000	600,000	600,000	1,600,000	2,000,000	2,000,000	1,000,000	1,000,000	2,000,000	2,000,000
Vehicle Replacement Plan Reserve	100,000	100,000	100,000	100,000	500,000	500,000	500,000	500,000	500,000	500,000
Resource Allocation Committee (RAC) Reserve	300,000	300,000	300,000	300,000	500,000	500,000	500,000	500,000	500,000	500,000
Capital Outlay Replacement/TCO Reserve	300,000	300,000	300,000	300,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
PERS/STRS Reserve	1,343,999	1,343,999	1,343,999	1,343,999	3,000,000	3,000,000	2,000,000	2,000,000	3,000,000	3,000,000
One-Time Funding Reserve	2,161,425	2,161,425	1,033,784	0	0	0	0	0	0	0
Enrollment Reserve	0	0	19,000,000	19,000,000	10,000,000	10,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Undesignated Reserve	8,263,641	8,619,148	569,622	11,656,652	20,211,096	7,459,002	12,607,641	15,072,118	17,085,536	17,230,337
<b>Total Reserves</b>	<b>\$20,845,714</b>	<b>\$21,746,022</b>	<b>\$32,179,321</b>	<b>\$42,929,470</b>	<b>\$47,589,011</b>	<b>\$50,690,482</b>	<b>\$53,162,203</b>	<b>\$56,352,257</b>	<b>\$60,675,428</b>	<b>\$62,139,311</b>
Reserve % of Expenditures	20.05%	19.46%	26.71%	36.97%	35.52%	33.48%	31.55%	32.63%	34.76%	34.06%

\*Fiscal years 2022-2023 and 2023-2024 have been updated to align with the Annual Financial and Budget Report (CCFS-311) submitted to the Chancellor's Office from the previous ten-year comparison disclosed in previous tentative budget books.

***SECTION IV***

***RESTRICTED GENERAL FUND***

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
GENERAL FUND - RESTRICTED  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Beginning Balance</b>				
Beginning Balance	\$7,740,819	\$8,041,054	\$8,041,054	\$9,028,006
<b>Revenue</b>				
Federal Revenue				
Student Financial Aid/Federal Work-Study	563,597	459,693	459,693	399,074
Career Technical Education - Perkins	932,354	1,031,400	1,031,400	1,079,547
Other Federal	1,034,985	4,572,054	855,534	4,129,789
Total Federal Revenue	<u>2,530,936</u>	<u>6,063,147</u>	<u>2,346,627</u>	<u>5,608,410</u>
State Revenue				
Disabled Programs and Services	2,102,541	3,352,845	2,861,547	2,568,136
Extended Opportunity Programs and Services	3,917,351	3,579,796	3,938,170	3,426,897
Staff Development and Diversity	285,589	321,452	121,447	297,465
Student Success, Equity, and Support Program	9,839,057	20,872,871	7,548,573	19,373,870
State Block Grant	10,678,860	12,368,277	9,886,394	12,195,920
Telecommunications and Technology Infrastructure Programs	412,976	595,708	306,025	464,683
Strong Workforce, Welfare Reform and Economic Development	5,952,960	6,531,248	4,878,657	3,991,992
Lottery	1,567,391	1,364,571	1,364,572	1,322,407
STRS On-behalf State Contribution	589,175	589,175	589,175	589,175
Other State	3,601,119	8,120,549	1,168,955	7,722,814
Total State Revenue	<u>38,947,019</u>	<u>57,696,492</u>	<u>32,663,515</u>	<u>51,953,359</u>
Local Revenue				
Student Health Fees	998,207	1,050,000	1,001,636	1,050,000
Parking Fees	397,346	651,562	421,552	400,000
Center of Excellence	0	68,490	0	0
Miscellaneous	1,156,731	2,142,421	1,112,201	397,570
Intrafund Transfer	(76,476)	732,669	0	0
Total Local Revenue	<u>2,475,808</u>	<u>4,645,142</u>	<u>2,535,389</u>	<u>1,847,570</u>
<b>Total Revenue</b>	<u><u>\$43,953,763</u></u>	<u><u>\$68,404,781</u></u>	<u><u>\$37,545,531</u></u>	<u><u>\$59,409,339</u></u>
<b>Total Beginning Balance &amp; Revenue</b>				
	<u><u>\$51,694,582</u></u>	<u><u>\$76,445,835</u></u>	<u><u>\$45,586,585</u></u>	<u><u>\$68,437,345</u></u>

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
GENERAL FUND - RESTRICTED  
2026-2027 TENTATIVE BUDGET (continued)**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Expenditures/Appropriations</b>				
Academic Salaries				
Instructors, Contract	\$385,261	\$346,528	\$124,419	\$124,934
Non-Instructional Contract	1,970,372	2,177,989	2,369,474	2,313,978
Non-Instructional Management	195,416	261,287	230,738	198,357
Instructional Hourly	296	0	0	0
Non-Instructional Hourly	4,415,398	4,462,498	2,704,989	4,249,076
Total Academic Salaries	6,966,743	7,248,302	5,429,620	6,886,345
Classified Salaries				
Non-Instructional Contract	2,583,340	3,872,851	2,460,355	3,491,264
Non-Instructional Management	2,195,706	2,575,057	1,123,885	2,083,289
Instructional Aides, Contract	196,020	207,438	229,117	212,489
Non-Instructional Hourly	2,007,823	2,139,013	1,750,107	2,426,339
Instructional Hourly	305,214	332,829	178,346	347,992
Total Classified Salaries	7,288,103	9,127,188	5,741,810	8,561,373
Employee Benefits				
State Teachers Retirement	1,171,752	1,361,646	907,318	1,372,390
STRS On-behalf State Contribution	589,175	589,175	589,175	589,175
Public Employees Retirement	1,307,600	1,861,410	1,220,576	1,580,030
FICA/Medicare	596,594	824,794	538,010	844,285
Health and Welfare Insurance	1,771,887	2,447,440	1,723,897	2,279,909
Unemployment Insurance	6,597	16,936	5,807	16,265
Worker's Compensation Insurance	286,259	360,267	271,024	333,851
Total Employee Benefits	5,729,864	7,461,668	5,255,807	7,015,905
Books and Supplies				
Books	382,558	380,436	177,054	294,408
Supplies	954,331	9,458,665	1,803,480	9,537,373
Total Books and Supplies	1,336,889	9,839,101	1,980,534	9,831,781

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
GENERAL FUND - RESTRICTED  
2026-2027 TENTATIVE BUDGET (continued)**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
Operating Expenses				
Service Contracts	2,312,125	5,434,241	1,807,903	4,464,292
Travel/Conference/Training	263,902	382,212	207,722	353,678
Dues and Memberships	17,569	17,175	11,567	22,851
Postage	19	75,000	0	75,000
Property and Liability Insurance	8,905	10,000	3,723	10,000
Utilities	4,874	14,050	11,466	401,983
Repairs and Maintenance	198,134	132,415	118,374	113,064
Other Operating Expenses	5,622,600	19,623,148	4,242,420	15,999,643
Total Operating Expenses	8,428,128	25,688,241	6,403,175	21,440,511
Capital Outlay				
Site Improvement	750,823	922,844	359,511	500,000
Building Improvement	367,580	2,901,495	894,368	1,954,538
Library Books	118,145	152,200	145,200	152,200
Computer Equipment	403,513	567,321	340,931	287,653
Equipment	2,247,209	2,459,514	1,562,656	1,325,644
Lease/Purchase Agreements	33,944	50,700	38,450	50,200
Total Capital Outlay	3,921,214	7,054,074	3,341,116	4,270,235
Other Outgo				
Student Financial Aid	9,755,187	8,389,341	8,406,517	7,675,618
Interfund Transfer	227,400	0	0	0
Designated Contingency	0	1,637,920	0	2,755,577
Total Other Outgo	9,982,587	10,027,261	8,406,517	10,431,195
Total Expenditures/Appropriations	\$43,653,528	\$76,445,835	\$36,558,579	\$68,437,345
Surplus/(Deficit)	300,235	(8,041,054)	986,952	(9,028,006)
Ending Balance/Reserves				
Ending Balance/Designated Reserve	8,041,054	0	9,028,006	0
Total Ending Balance/Reserves	8,041,054	0	9,028,006	0
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$51,694,582</b>	<b>\$76,445,835</b>	<b>\$45,586,585</b>	<b>\$68,437,345</b>

***SECTION V***

***CAPITAL PROJECTS FUND GROUPS***

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
MEASURE L BOND CONSTRUCTION  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
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**Beginning Balance & Revenue**

Beginning Balance	\$2,375,397	\$679,043	\$679,043	\$711,049
Revenue				
Interest	82,866	25,000	32,006	32,000
Unrealized Gain or Loss	26,086	0	0	0
Total Revenue	108,952	25,000	32,006	32,000

<b>Total Beginning Balance &amp; Revenue</b>	<b>\$2,484,349</b>	<b>\$704,043</b>	<b>\$711,049</b>	<b>\$743,049</b>
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**Expenditures/Appropriations & Ending Balance/Reserves**

Expenditures/Appropriations				
Architect Fees	\$315,935	\$100,000	\$0	\$100,000
Operating Expenses	257,139	685	0	685
Building Improvement	1,232,232	603,358	0	616,789
Project Contingencies	0	0	0	0
Total Expenditures/Appropriations	1,805,306	704,043	0	717,474

Ending Balance/Reserves				
Undesignated Reserve	0	0	0	25,575
Ending Balance	679,043	0	711,049	0
Total Ending Balance/Reserves	679,043	0	711,049	25,575

<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$2,484,349</b>	<b>\$704,043</b>	<b>\$711,049</b>	<b>\$743,049</b>
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**CHAFFEY COMMUNITY COLLEGE DISTRICT  
MEASURE P BOND CONSTRUCTION  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Beginning Balance &amp; Revenue</b>				
Beginning Balance	\$124,572,790	\$249,564,859	\$249,564,859	\$222,160,125
Revenue				
Interest	4,095,613	6,500,000	10,894,182	10,800,500
Unrealized Gain or Loss	1,083,523	0	0	0
Bond Receipts	524,160,632	0	0	0
Total Revenue	<u>529,339,768</u>	<u>6,500,000</u>	<u>10,894,182</u>	<u>10,800,500</u>
<b>Total Beginning Balance &amp; Revenue</b>	<b>\$653,912,558</b>	<b>\$256,064,859</b>	<b>\$260,459,041</b>	<b>\$232,960,625</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>				
Expenditures/Appropriations				
Architect Fees	\$4,288,616	\$46,128,087	\$9,991,401	\$42,864,232
Operating Expenses	1,784,050	18,670,106	1,953,540	17,877,528
Equipment	1,582,796	5,033,987	2,969,778	3,175,393
Site Improvement	7,045,379	33,974,580	42,233	33,933,944
Building Improvement	39,605,378	138,179,060	23,350,388	110,258,171
Project Contingencies	250,041,480	6,699,809	(8,424)	5,327,931
Interfund	100,000,000	0	0	0
Total Expenditures/Appropriations	<u>404,347,699</u>	<u>248,685,629</u>	<u>38,298,916</u>	<u>213,437,199</u>
Ending Balance/Reserves				
Undesignated Reserve	0	7,379,230	0	19,523,426
Ending Balance	249,564,859	0	222,160,125	0
Total Ending Balance/Reserves	<u>249,564,859</u>	<u>7,379,230</u>	<u>222,160,125</u>	<u>19,523,426</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$653,912,558</b>	<b>\$256,064,859</b>	<b>\$260,459,041</b>	<b>\$232,960,625</b>

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
CAPITAL PROJECTS  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Beginning Balance &amp; Revenue</b>				
Beginning Balance	\$29,818,588	\$34,975,736	\$34,975,736	\$46,539,290
Revenue				
State				
Chino Instructional Building	280,481	0	0	0
Local				
International Student Tuition/Capital Outlay	39,570	46,320	73,106	26,150
Interfund Transfer	50,000	50,000	50,000	50,000
Construction Support Program	11,000,000	3,000,000	6,600,000	5,000,000
Redevelopment Revenue				
Chino	635,921	604,385	604,385	622,971
County of San Bernardino, San Sevaine	473,024	422,599	422,599	440,012
Fontana	1,977,242	2,173,601	2,173,601	2,260,463
Montclair	207,372	193,994	193,994	203,370
Ontario	241,762	250,573	250,573	264,178
Rialto	190,713	195,239	195,239	202,327
Rancho Cucamonga	1,364,686	1,433,266	1,433,266	1,503,681
Upland	210,385	214,144	214,144	224,223
Interest				
General	51,577	52,000	48,670	45,000
Unrealized Gain or Loss	263,230	0	0	0
Construction Support Program	207,172	276,000	446,009	413,000
Central Plant Energy Optimization	1,028	1,000	969	1,000
Chino RDA	213,686	214,000	226,082	208,000
Chino Health Science	3,188	4,000	3,004	2,000
County of San Bernardino, San Sevaine	53,070	53,000	63,131	57,000
Fontana - RDA	52,647	53,000	97,334	90,000
Fontana - Lease Revenue II	1,642	2,000	1,547	1,000
Montclair RDA	22,749	23,000	21,674	20,000
Ontario RDA	14,655	15,000	24,049	21,000
Rialto RDA	47,873	48,000	28,207	82,000
Rancho Cucamonga RDA	91,503	92,000	137,020	81,000
Upland RDA	24,254	24,000	31,993	29,000
Baseball Field	368,202	368,000	347,097	321,000
Solar Project	63,566	64,000	21,704	20,000
Total Revenue	18,151,198	9,873,121	13,709,397	12,188,375
<b>Total Beginning Balance &amp; Revenue</b>				
	<b>\$47,969,786</b>	<b>\$44,848,857</b>	<b>\$48,685,133</b>	<b>\$58,727,665</b>

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
CAPITAL PROJECTS  
2026-2027 TENTATIVE BUDGET (continued)**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>				
Expenditures/Appropriations				
Buildings	\$6,918,577	\$10,325,839	\$211,381	\$22,725,762
Architects/Consultants	2,000,968	2,017,467	118,761	1,969,032
Sites	1,473,042	10,872,062	0	10,152,726
Salaries and Benefits	13,572	0	14,958	15,772
Equipment, Materials, Other Services	805,500	3,979,559	21,452	4,614,248
Project Contingencies	0	5,245,679	0	6,143,601
Fontana - Redevelopment	140,000	140,000	140,000	140,000
Fontana - Lease Revenue	1,642,391	1,345,860	1,639,291	1,635,740
Total Expenditures/Appropriations	12,994,050	33,926,466	2,145,843	47,396,881
Ending Balance/Reserves				
Undesignated Reserve	1,114,813	1,147,505	1,271,630	1,372,007
Other				
Construction Program Support / Baseball Field	19,277,121	3,644,001	26,483,497	1,151,918
Chino Health Science	73,010	4,000	76,014	3,613
Fontana - Lease Revenue	37,618	4,980	39,165	4,867
Central Plant Energy Optimization	23,552	48,103	24,521	1,521
Redevelopment				
Chino RDA	5,279,381	818,385	6,011,639	1,190,768
County of San Bernardino, San Sevaime	1,366,063	475,600	1,851,793	719,363
Fontana RDA	2,179,889	2,226,601	3,095,617	3,028,516
Montclair RDA	495,858	216,994	663,973	341,696
Ontario RDA	485,976	265,573	760,598	411,391
Rialto RDA	614,372	243,239	413,734	367,371
Rancho Cucamonga RDA	2,815,458	1,525,266	4,366,643	2,349,985
Upland RDA	685,282	238,144	931,419	356,109
Solar Project	527,343	64,000	549,047	31,659
Total Ending Balance/Reserves	34,975,736	10,922,391	46,539,290	11,330,784
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>				
	<b>\$47,969,786</b>	<b>\$44,848,857</b>	<b>\$48,685,133</b>	<b>\$58,727,665</b>

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
SCHEDULED MAINTENANCE  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
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**Beginning Balance & Revenue**

Beginning Balance	\$770,370	\$1,313,171	\$1,313,171	\$1,289,610
Revenue				
Interest	50,912	48,000	65,435	65,000
Unrealized Gain or Loss	6,179	0	0	0
Interfund Transfer	800,000	300,000	300,000	300,000
Total Revenue	857,091	348,000	365,435	365,000

<b>Total Beginning Balance &amp; Revenue</b>	<b>\$1,627,461</b>	<b>\$1,661,171</b>	<b>\$1,678,606</b>	<b>\$1,654,610</b>
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**Expenditures/Appropriations & Ending Balance/Reserves**

Expenditures/Appropriations				
Salaries and Benefits	\$96,634	\$190,976	\$184,174	\$219,087
Operating Expenses	217,656	878,000	204,822	522,000
Total Expenditures/Appropriations	314,290	1,068,976	388,996	741,087
Ending Balance/Reserves				
Undesignated Reserve	0	592,195	0	913,523
Ending Balance	1,313,171	0	1,289,610	0
Total Ending Balance/Reserves	1,313,171	592,195	1,289,610	913,523

<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$1,627,461</b>	<b>\$1,661,171</b>	<b>\$1,678,606</b>	<b>\$1,654,610</b>
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***SECTION VI***

***ENTERPRISE FUND GROUPS***

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
CAMPUS STORE  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Beginning Equity &amp; Revenue</b>				
Beginning Equity				
Campus Store	\$1,744,864	\$1,502,456	\$1,502,456	\$1,147,308
Prior Year Ending Equity Re-allocation	250,000	250,000	250,000	200,000
Total Beginning Equity	1,994,864	1,752,456	1,752,456	1,347,308
Revenue				
Sales	3,382,929	3,460,000	3,409,899	3,580,000
Total Revenue	3,382,929	3,460,000	3,409,899	3,580,000
<b>Total Beginning Equity &amp; Revenue</b>	<b>\$5,377,793</b>	<b>\$5,212,456</b>	<b>\$5,162,355</b>	<b>\$4,927,308</b>

**Expenditures/Appropriations &  
Ending Equity/Reserves**

Expenditures/Appropriations

Operational Expenses				
Salaries & Benefits	\$1,163,577	\$1,414,435	\$1,414,435	\$1,291,831
Banking Related Charges	72,156	65,000	74,545	65,000
Supplies	7,797	8,250	4,541	6,250
Utilities	19,393	20,000	19,393	20,000
Accounting Costs	59,903	69,345	69,345	71,936
Custodial	14,471	14,572	14,572	14,573
Conference and Travel	2,791	3,600	190	2,100
Maintenance and Repair	35,238	44,000	37,968	44,000
Dues and Memberships	2,089	2,000	2,000	2,000
Other Operational Expenses	9,385	10,750	12,348	11,750
Total Operational Expenses	1,386,800	1,651,952	1,649,337	1,529,440
Merchandise				
Books	899,297	800,500	778,203	780,500
Other	1,295,154	1,166,000	1,341,534	1,381,000
Total Merchandise	2,194,451	1,966,500	2,119,737	2,161,500

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
CAMPUS STORE  
2026-2027 TENTATIVE BUDGET (continued)**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Expenditures/Appropriations &amp; Ending Equity/Reserves</b>				
Other Expenses				
Commission	2,931	3,000	3,209	3,000
Bad Debt Expense	934	500	0	500
Donations to District Activities	38,390	40,500	37,511	40,500
Equipment	1,831	10,000	5,253	6,000
Contingency	0	37,548	0	39,060
Total Other Expenses	44,086	91,548	45,973	89,060
Total Expenditures/Appropriations	<b>\$3,625,337</b>	<b>\$3,710,000</b>	<b>\$3,815,047</b>	<b>\$3,780,000</b>
Equity/Reserves				
Perpetual Inventory	345,669	345,669	426,704	426,704
Petty Cash	8,000	8,000	8,000	8,000
Future Expansion	100,000	100,000	100,000	100,000
Retained Earnings	1,298,787	1,048,787	812,604	612,604
Total Equity/Reserves	1,752,456	1,502,456	1,347,308	1,147,308
<b>Total Expenditures/Appropriations &amp; Ending Equity/Reserves</b>				
	<b>\$5,377,793</b>	<b>\$5,212,456</b>	<b>\$5,162,355</b>	<b>\$4,927,308</b>

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
FOOD SERVICES  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Beginning Balance &amp; Revenue</b>				
Beginning Balance	\$20,465	\$20,465	\$20,465	\$20,465
Revenue				
Commission on Sales	0	0	0	15,000
Total Revenue	0	0	0	15,000
<b>Total Beginning Balance &amp; Revenue</b>	<b>\$20,465</b>	<b>\$20,465</b>	<b>\$20,465</b>	<b>\$35,465</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>				
Expenditure/Appropriations				
Operational Expenses				
Utilities	\$0	\$0	\$0	\$4,550
Total Operational Expenses	0	0	0	4,550
Other Expenses				
Equipment	0	0	0	1,000
Interfund Transfer	0	0	0	5,000
Contingency	0	900	0	4,450
Total Other Expenses	0	900	0	10,450
Total Expenditures/Appropriations	\$0	\$900	\$0	\$15,000
Ending Balance/Reserves				
Operational Cash Flow	20,465	19,565	20,465	20,465
Total Ending Balance/Reserves	20,465	19,565	20,465	20,465
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$20,465</b>	<b>\$20,465</b>	<b>\$20,465</b>	<b>\$35,465</b>

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
CHINO COMMUNITY CENTER  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Beginning Balance/Reserves &amp; Revenue</b>				
Beginning Balance/Reserves				
Chino Community Center	\$280,641	\$329,343	\$329,343	\$423,216
Prior Year Ending Balance/Reserves Re-allocation	0	15,000	15,000	0
Total Beginning Balance/Reserves	\$280,641	\$344,343	\$344,343	\$423,216
Revenue				
Rental Fees	411,967	425,000	446,344	435,000
Commissions	26,858	20,000	19,983	20,000
Outside Support	112,861	118,184	108,672	118,184
Total Revenue	551,686	563,184	574,999	573,184
<b>Total Beginning Balance/Reserves &amp; Revenue</b>	<b>\$832,327</b>	<b>\$907,527</b>	<b>\$919,342</b>	<b>\$996,400</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>				
Chino Community Center General Expenditures				
Salaries & Benefits	\$12,707	\$13,112	\$13,111	\$13,112
Supplies	2,265	2,265	2,265	2,265
Utilities	97,680	102,000	93,087	102,000
Maintenance and Repair	0	1,000	0	1,000
Other Operational Expenses	208	208	208	208
Total Operational Expenses	112,860	118,585	108,671	118,585
Chino Community Center Rental Expenditures				
Salaries & Benefits	26,953	38,452	33,391	38,779
Supplies	1,328	6,505	7,463	8,181
Outside Services	119,674	145,000	139,720	145,000
Fixed Cost	8,526	8,000	8,611	8,000
Other Operational Expenses	218,643	243,900	195,652	245,221
Total Operational Expenses	375,124	441,857	384,837	445,181
Other Expenses				
Equipment	0	10,000	2,618	3,124
Contingency	0	7,742	0	6,294
Total Other Expenses	0	17,742	2,618	9,418
Total Chino Community Center General and Rental Expenditures	<b>\$487,984</b>	<b>\$578,184</b>	<b>\$496,126</b>	<b>\$573,184</b>
Ending Balance/Reserves				
Operational Cash Flow	344,343	329,343	423,216	423,216
Total Ending Balance/Reserves	344,343	329,343	423,216	423,216
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$832,327</b>	<b>\$907,527</b>	<b>\$919,342</b>	<b>\$996,400</b>

***SECTION VII***

***INTERNAL SERVICE FUND GROUPS***

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
SELF INSURANCE  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
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**Beginning Balance & Revenue**

Beginning Balance	\$1,835,462	\$1,786,645	\$1,786,645	\$1,638,449
Revenue				
Interest	92,026	90,000	100,535	100,000
Unrealized Gain or Loss	14,708	0	0	0
Interfund Transfer	1,000,000	1,000,000	1,000,000	1,000,000
Total Revenue	1,106,734	1,090,000	1,100,535	1,100,000

<b>Total Beginning Balance &amp; Revenue</b>	<b>\$2,942,196</b>	<b>\$2,876,645</b>	<b>\$2,887,180</b>	<b>\$2,738,449</b>
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**Expenditures/Appropriations & Ending Balance/Reserves**

Expenditures/Appropriations				
Retiree Benefits	\$1,155,551	\$1,000,000	\$1,248,731	\$1,300,000
Total Expenditures/Appropriations	1,155,551	1,000,000	1,248,731	1,300,000
Ending Balance/Reserves				
Undesignated Reserve	0	1,876,645	0	1,438,449
Ending Balance	1,786,645	0	1,638,449	0
Total Ending Balance/Reserves	1,786,645	1,876,645	1,638,449	1,438,449

<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$2,942,196</b>	<b>\$2,876,645</b>	<b>\$2,887,180</b>	<b>\$2,738,449</b>
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**CHAFFEY COMMUNITY COLLEGE DISTRICT  
VACATION LIABILITY  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
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**Beginning Balance & Revenue**

Beginning Balance	\$1,616,542	\$1,761,882	\$1,761,882	\$1,903,963
Revenue				
Interest	72,378	70,000	82,081	80,000
Unrealized Gain or Loss	12,962	0	0	0
Interfund Transfer	60,000	60,000	60,000	60,000
Total Revenue	145,340	130,000	142,081	140,000

<b>Total Beginning Balance &amp; Revenue</b>	<b>\$1,761,882</b>	<b>\$1,891,882</b>	<b>\$1,903,963</b>	<b>\$2,043,963</b>
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**Expenditures/Appropriations & Ending Balance/Reserves**

Expenditures/Appropriations				
Salaries	\$0	\$80,000	\$0	\$80,000
Total Expenditures/Appropriations	0	80,000	0	80,000
Ending Balance/Reserves				
Undesignated Reserve	0	1,811,882	0	1,963,963
Ending Balance	1,761,882	0	1,903,963	0
Total Ending Balance/Reserves	1,761,882	1,811,882	1,903,963	1,963,963

<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$1,761,882</b>	<b>\$1,891,882</b>	<b>\$1,903,963</b>	<b>\$2,043,963</b>
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***SECTION VIII***

***SPECIAL REVENUE FUND GROUP***

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
CHILD DEVELOPMENT CENTER  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
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**Beginning Balance & Revenue**

Beginning Balance	\$4,107,881	\$4,332,651	\$4,332,651	\$4,540,375
Revenue				
Interest	189,976	180,000	207,724	205,000
Unrealized Gain or Loss	34,794	0	0	0
Total Revenue	224,770	180,000	207,724	205,000

<b>Total Beginning Balance &amp; Revenue</b>	<b>\$4,332,651</b>	<b>\$4,512,651</b>	<b>\$4,540,375</b>	<b>\$4,745,375</b>
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**Expenditures/Appropriations & Ending Balance/Reserves**

Expenditures/Appropriations				
Operating Expenses	0	0	0	500,000
Capital Outlay	0	0	0	500,000
Total Expenditures/Appropriations	0	0	0	1,000,000
Ending Balance/Reserves				
Undesignated Reserve	0	4,512,651	0	3,745,375
Ending Balance	4,332,651	0	4,540,375	0
Total Ending Balance/Reserves	4,332,651	4,512,651	4,540,375	3,745,375

<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$4,332,651</b>	<b>\$4,512,651</b>	<b>\$4,540,375</b>	<b>\$4,745,375</b>
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***SECTION IX***

***TRUST FUND GROUPS***

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
CHAFFEY COLLEGE STUDENT GOVERNMENT  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Beginning Balance &amp; Revenue</b>				
Beginning Balance				
CCSG	\$159,854	\$255,955	\$255,955	\$267,482
Prior Year Ending Balance Re-allocation	293,208	333,865	333,865	340,592
Individual Club Accounts	53,527	59,595	59,595	59,838
Total Beginning Balance	506,589	649,415	649,415	667,912
Revenue				
Interest	76	100	50	100
College Services Fee	355,589	340,000	352,655	345,000
Individual Club Revenue	30,543	85,000	30,543	90,000
Total Revenue	386,208	425,100	383,248	435,100
<b>Total Beginning Balance &amp; Revenue</b>	<b>\$892,797</b>	<b>\$1,074,515</b>	<b>\$1,032,663</b>	<b>\$1,103,012</b>

**Expenditures/Appropriations &  
Ending Balance/Reserves**

Expenditures/Appropriations				
CCSG Expenses	\$68	\$16,000	\$15,370	\$26,750
CCSG Salaries	71,421	44,365	67,138	72,178
CCSG Expenses - Equipment	7,645	12,000	25,988	5,000
CCSG Sponsored Activities	88,097	163,100	192,797	191,764
Club Support	24,517	40,000	28,691	30,000
District Donations - Class Gift	7,159	23,000	4,467	10,000
Student Grants - Books and Supplies	0	100,000	0	75,000
Hospitality	0	500	0	0
CCSG Scholarships	20,000	275,000	0	275,000
Individual Club Expenses	24,475	85,000	30,300	90,000
Total Expenditures/Appropriations	243,382	758,965	364,751	775,692
Ending Balance/Reserves				
CCSG	582,519	233,186	597,131	244,211
CCSG 3% Reserve	7,301	22,769	10,943	23,271
Individual Club Accounts	59,595	59,595	59,838	59,838
Total Ending Balance/Reserves	649,415	315,550	667,912	327,320
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$892,797</b>	<b>\$1,074,515</b>	<b>\$1,032,663</b>	<b>\$1,103,012</b>

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
CHAFFEY COLLEGE STUDENT REPRESENTATION  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
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**Beginning Balance & Revenue**

Beginning Balance				
Student Representation	\$107,853	\$88,725	\$88,725	\$46,143
Total Beginning Balance	107,853	88,725	88,725	46,143

Revenue				
Student Representation Fee	102,914	110,000	102,907	110,000
Total Revenue	102,914	110,000	102,907	110,000

<b>Total Beginning Balance &amp; Revenue</b>	<b>\$210,767</b>	<b>\$198,725</b>	<b>\$191,632</b>	<b>\$156,143</b>
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**Expenditures/Appropriations &  
Ending Balance/Reserves**

Expenditures/Appropriations				
Board of Governors	\$47,855	\$51,150	\$47,852	\$51,150
Travel & Conference	3,734	7,500	7,760	7,500
Memberships	552	2,000	0	0
Promotional Items	1,868	2,000	0	0
CCSG Student Representation	64,431	80,000	82,674	87,850
Administrative Costs	3,602	3,850	7,203	7,700
Total Expenditures/Appropriations	122,042	146,500	145,489	154,200

Ending Balance/Reserves				
Student Representation	88,725	52,225	46,143	1,943
Total Ending Balance/Reserves	88,725	52,225	46,143	1,943

<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$210,767</b>	<b>\$198,725</b>	<b>\$191,632</b>	<b>\$156,143</b>
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**CHAFFEY COMMUNITY COLLEGE DISTRICT  
AUXILIARY DONATION ACCOUNTS  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 *ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Beginning Balance &amp; Revenue</b>				
Beginning Balance				
Donation Accounts	\$381,605	\$387,559	\$387,559	\$263,742
Charitable Gifts	25,828,173	27,027,500	27,027,500	0
Total Beginning Balance	26,209,778	27,415,059	27,415,059	263,742
Revenue				
Interest	76	300	92	300
Investment Revenue	1,224,051	401,395	643,095	0
Local Revenue	207,302	241,700	149,519	300,000
Interfund	21,000,000	0	0	0
Total Revenue	22,431,429	643,395	792,706	300,300
<b>Total Beginning Balance/Reserves &amp; Revenue</b>	<b>\$48,641,207</b>	<b>\$28,058,454</b>	<b>\$28,207,765</b>	<b>\$564,042</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>				
Expenditures/Appropriations				
Supplies	\$62,523	\$77,800	\$69,385	\$90,500
Operating Expenses	115,849	140,256	149,363	113,900
Capital Outlay	31,754	20,500	9,030	11,500
Scholarships	16,022	33,300	45,650	17,300
Contingency	0	200,130	0	66,800
Interfund	21,000,000	0	27,670,595	0
Total Expenditures/Appropriations	21,226,148	471,986	27,944,023	300,000
Ending Balance/Reserves				
Donation Accounts	387,559	201,529	263,742	264,042
Charitable Gifts	27,027,500	27,626,639	0	0
Total Ending Balance/Reserves	27,415,059	27,828,168	263,742	264,042
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$48,641,207</b>	<b>\$28,300,154</b>	<b>\$28,207,765</b>	<b>\$564,042</b>

*\*2025-2026 Adopted Budget adjusted for interfund transfer of Adopted Budget from Auxiliary Donation Fund to Charitable Gift Fund. Interest income and operating expenses were reduced \$581,205 and \$1,994,014, respectively.*

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
AUXILIARY CHARITABLE GIFT ACCOUNTS  
2026-2027 TENTATIVE BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026 *ADOPTED BUDGET	2025-2026 PROJECTED ACTUAL	2026-2027 TENTATIVE BUDGET
<b>Beginning Balance &amp; Revenue</b>				
Beginning Balance				
Charitable Gift	\$0	\$0	\$0	\$27,755,015
Total Beginning Balance	0	0	0	27,755,015
Revenue				
Investment Income	0	581,205	241,752	1,000,500
Intrafund	0	0	27,626,639	2,613,805
Total Revenue	0	581,205	27,868,391	3,614,305
<b>Total Beginning Balance &amp; Revenue</b>				
	<b>\$0</b>	<b>\$581,205</b>	<b>\$27,868,391</b>	<b>\$31,369,320</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>				
Expenditures/Appropriations				
Salaries	0	0	14,931	1,067,304
Benefits	0	0	7,838	177,532
Supplies	0	0	0	370,094
Operating Expenses	0	1,994,014	4,557	336,525
Capital Outlay	0	0	0	256,800
Fellowship	0	0	11,050	37,400
Student Aid	0	0	75,000	425,000
Interfund	0	0	2,745,554	0
Contingency	0	0	(2,745,554)	3,249,034
Total Expenditures/Appropriations	0	1,994,014	113,376	5,919,689
Ending Balance/Reserves				
Charitable Gifts	0	(1,412,809)	27,755,015	25,449,631
Total Ending Balance/Reserves	0	(1,412,809)	27,755,015	25,449,631
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>				
	<b>\$0</b>	<b>\$581,205</b>	<b>\$27,868,391</b>	<b>\$31,369,320</b>

*\*2025-2026 Adopted Budget adjusted for interfund transfer of Adopted Budget from Auxiliary Donation Fund to Charitable Gift Fund.*

***SECTION X***

***FUND TOTAL SUMMARY***

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
2026-2027 TENTATIVE BUDGET  
FUND TOTAL SUMMARY**

FUND	2025-2026 PROJECTED FUND TOTAL	2026-2027 PROJECTED BEGINNING FUND BALANCE	2026-2027 TENTATIVE REVENUE	2026-2027 TENTATIVE EXPENDITURES	2026-2027 TENTATIVE ENDING FUND BALANCE	2026-2027 TENTATIVE FUND TOTAL
General Fund - Unrestricted	\$235,214,785	\$60,675,428	\$183,917,728	\$182,453,845	\$62,139,311	\$244,593,156
General Fund - Restricted	45,586,585	9,028,006	59,409,339	68,437,345	0	68,437,345
CC Student Government	1,032,663	667,912	435,100	775,692	327,320	1,103,012
CC Student Representation	191,632	46,143	110,000	154,200	1,943	156,143
Auxiliary Donation Accounts	28,207,765	263,742	300,300	300,000	264,042	564,042
Auxiliary Charitable Gift Accounts	27,868,391	27,755,015	3,614,305	5,919,689	25,449,631	31,369,320
Campus Store	5,162,355	1,347,308	3,580,000	3,780,000	1,147,308	4,927,308
Measure L Bond Construction	711,049	711,049	32,000	717,474	25,575	743,049
Measure P Bond Construction	260,459,041	222,160,125	10,800,500	213,437,199	19,523,426	232,960,625
Capital Projects	48,685,133	46,539,290	12,188,375	47,396,881	11,330,784	58,727,665
Child Development Center	4,540,375	4,540,375	205,000	1,000,000	3,745,375	4,745,375
Chino Community Center	919,342	423,216	573,184	573,184	423,216	996,400
Food Services	20,465	20,465	15,000	15,000	20,465	35,465
Scheduled Maintenance	1,678,606	1,289,610	365,000	741,087	913,523	1,654,610
Self Insurance	2,887,180	1,638,449	1,100,000	1,300,000	1,438,449	2,738,449
Vacation Liability	1,903,963	1,903,963	140,000	80,000	1,963,963	2,043,963
<b>Grand Total</b>	<b>\$665,069,330</b>	<b>\$379,010,096</b>	<b>\$276,785,831</b>	<b>\$527,081,596</b>	<b>\$128,714,331</b>	<b>\$655,795,927</b>

***SECTION XI***

***BUDGET DEVELOPMENT PROCESS***

## **Overview of Budget Process**

**(Budget Development Handbook – February 2026)**

The Budget Development Handbook provides guidelines for the development of the annual budget, which are meant to facilitate planning, consistency, transparency and broad participation in the process. It is a resource for faculty, staff, and administrators when reviewing, planning, preparing, and monitoring the budget.

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

### State Budget Timelines

The budget proposal is the beginning of the state budget process.

- ✓ January through May: State Legislative hearings
- ✓ May: Governor releases the May Revise (proposed budget revision)
- ✓ June 15: Constitutional deadline for the Legislature to send a budget to the Governor
- ✓ June 30: Governor to sign budget

### **District Budget:**

The District's tentative budget will be developed with consideration of the Governor's proposed state budget. Once the State budget is approved, the necessary adjustments will be included in the adopted budget in August. The budget will include a minimum two months of expenditures as reserve (which includes the state recommended 5% reserve for economic uncertainty) as required by Governing Board policy. As the state budget situation evolves, changes will be communicated and incorporated in the budget development process.

### District Budget Timelines

- ✓ June 25: Tentative budget submitted to the Board for approval
- ✓ August 28: Adopted budget submitted to the Board for approval
- ✓ October 10: Annual Budget and Financial Report due to the Chancellor's Office

## Budget Development Process

### State Requirements:

Title 5 of the California Code of Regulations, Section 58305, requires that each district's board to approve a tentative budget no later than July 1<sup>st</sup> of each fiscal year and a final budget no later than September 15<sup>th</sup>. Chaffey College prepares a budget in accordance with state and county guidelines to present a conservative budget for revenues and expenditures. The budget is developed to ensure effective use of resources and to align these resources to support district goals and needs.

The District's tentative budget is developed with consideration of the Governor's proposed state budget and establishes spending authority for the new fiscal year. Once the state budget is approved, the necessary adjustments will be included in the adopted budget in August. The budget will include a minimum two months of expenditures as reserve (which includes the state recommended 5% reserve for economic uncertainty) as required by Governing Board policy. As the state budget situation evolves, changes will be communicated and incorporated in the budget development process.

In addition, Title 5, Section 58305 requires all community colleges to prepare an Annual Budget and Financial Report (CCFS-311) and submit the report to the Chancellor's Office no later than October 10<sup>th</sup>.

### District Budget:

The Chaffey College Unrestricted budget is developed using an incremental base budget, which includes a base allocation and budget changes.

#### **1. Base Allocations – Unrestricted General Fund**

Each department's 2026-2027 base budget is the same amount as the 2025-2026 adopted budget. Each department will have the flexibility to re-allocate their base allocation of 54XXX, 55XXX, 56XXX, 523XX, and 524XX accounts at their discretion, except for instructional material fees budgets for instructional departments, which can be transferred with caution, and faculty travel & conference, which cannot be transferred.\*

Notes:

- **Instructional Budget Plan** – The Interim Associate Superintendent of Instruction and Institutional Effectiveness will be working with the deans to develop an instructional budget plan for 2026-2027, which includes full-time faculty and adjunct faculty salaries.
- **Permanent Employee Positions** – Budgeting & Fiscal Services and Human Resources will be working on permanent employee position budgets.

## **Budget Development Process (continued)**

- **\*Instructional Material Fees Budgets** (Instructional Departments Only) – Caution must be used when transferring funds from instructional materials budgets to non-instructional materials budgets (instructional departments for object codes 54200, 54235, 54300, 54430, and 54435). The District must spend all instructional materials income received from students on instructional materials.
- **\*Travel and Conference** (Instructional Dean’s Departments Only) – Deans are given \$300 per faculty member for travel each year for the adopted budget and these funds cannot be transferred to other expense accounts. These budgets reside in expense code 55209.

### **2. Budget Changes – Augmentations and/or Reductions – Unrestricted General Fund**

- a. Augmentations – None at this time. Critical needs will be reviewed and evaluated by the Executive Team.
- b. Reductions – The District remains committed to continue its efforts towards aligning expenses with revenue with the understanding that there are contractual obligations with District associations and mandates from outside entities such as the California Community College Chancellor’s Office.

### **3. Budget Development Process – Restricted Funds**

Restricted, categorical, auxiliary, and grant budgets are developed under a separate process from the unrestricted general fund budget. Since the tentative budget must be approved before the state releases final budget information on these programs, budgets are developed using estimated amounts.

The adopted budget, approved in August, is based upon the state advance apportionment, which is based on estimates. Actual categorical budgets for the year are usually not determined by the state until late fall or early spring; once the prior year final FTES calculations are completed. Board approved adjustments to these budgets will be processed when the information is finalized.

## VISION STATEMENT

Chaffey College: Improving lives through education.

## 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.

## INSTITUTIONAL GOALS

- 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.
- 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 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.

## 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/index.php>

## **CHAFFEY COMMUNITY COLLEGE DISTRICT 2026-2027 Budget Development Calendar\***

- Friday, November 14** Draft Budget calendar presented to the College Planning Committee/Budget Advisory Committee
- Friday, January 9** 2026-2027 Proposed Governor’s Budget released
- Tuesday, January 20** Budget Calendar presented to President’s Cabinet
- Thursday, January 29** Budget calendar presented to Governing Board
- Monday, February 23** District budget forum 10:00am-11:00am
- Wednesday, February 25** Budget development workshop for staff, 1:00pm – 2:30pm. Senior budget managers receive budget documents, including first run of budget via OneDrive
- Friday, March 20** Senior budget managers’ deadline to submit budget confirmations and/or changes to Budgeting & Fiscal Services
- Friday, April 3** Budgeting & Fiscal Services office returns second run of budget to senior budget managers for review
- Friday, April 10** Senior budget managers’ deadline to submit any corrections and/or additional changes to the second run of the budget to Budgeting & Fiscal Services
- Thursday, May 14** 2026-2027 May Revision to Governor’s Budget released
- Friday, May 22** Budgeting & Fiscal Services completes tentative budget draft
- Thursday, June 25** Governing Board reviews and approves tentative budget
- Tuesday, June 30** Tentative budget due to the County of San Bernardino
- Late June** 2026-2027 State Budget released
- Thursday, August 27** Proposed adopted budget presented to Governing Board for approval
- Friday, October 9** Adopted budget submitted to the California Community Colleges Chancellor’s Office
- Friday, October 9** Adopted budget submitted to the County of San Bernardino

\*Dates not mandated are subject to change.  
*Reviewed by CPC/BAC – November 14, 2025*  
*Reviewed by President’s Cabinet – January 20, 2026*