

CHAFFEY COMMUNITY COLLEGE DISTRICT



2025-2026 ADOPTED BUDGET AUGUST 25, 2025

CHAFFEY COMMUNITY COLLEGE DISTRICT

LIST OF PRINCIPAL OFFICIALS

Governing Board

Gloria Negrete-McLeod.....President
Gary C. Ovitt..... Vice President
Lee C. McDougal..... Clerk & Alternate Voting Representative, San Bernardino County Committee on School District Organization
Kathleen Brugger..... Member
Deana Olivares-Lambert..... Immediate Past President
Matthew Caddell..... Student Trustee

Administration

Henry D. Shannon, Ph. D..... Superintendent/President
Lisa Bailey Associate Superintendent, Business Services and Economic Development
Michael McClellan, Ed. DAssociate 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
2025-2026 ADOPTED BUDGET
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CHAFFEY COMMUNITY COLLEGE DISTRICT

SUPERINTENDENT/PRESIDENT'S MESSAGE

DATE: August 25, 2025

TO: Board President, members of the Governing Board, and members of the community

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

SUBJECT: Fiscal Year 2025-2026 Operating Budget

The 2025-2026 Chaffey Community College District (the District or Chaffey College) budget is presented to the Governing Board in this document. The proposed unrestricted general fund budget includes \$175,544,433 in unrestricted general fund income and \$178,984,871 in unrestricted general fund expenditures. The District's budget includes a 2.30% 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 minimum of two months of expenditures in the unrestricted general fund reserve. The 2025-2026 State Budget projected deficit reflects the stock market volatility, the potential impact of federal tariffs, significant increase in state costs for certain programs (especially Medi-Cal), and the potential for federal cuts currently under consideration for health and social service programs. To protect the District against economic uncertainties, prudent fiscal measures have been implemented, including projecting and planning for future liabilities, such as PERS and 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, Ph. D.
Superintendent/President

CHAFFEY COMMUNITY COLLEGE DISTRICT

GENERAL BUDGET INFORMATION

Current Year Summary

The District's primary source of revenue comes from a combination of property taxes, enrollment fees, state general apportionment, and the Education Protection Account (EPA), referred to as the Total Computational Revenue (TCR). Implementing enrollment strategies and maximizing Full-Time Equivalent Students (FTES) and other success factors are crucial to maximizing the TCR.

As a result of implementing our task force's enrollment strategies, the District has exceeded our pre-pandemic levels. The District reported resident FTES in 2024-2025 was 16,868.57. The three-year averaging provision resulted in a funded FTES of 16,595.05. The District recognized \$152.7 million at computation B. Projected FTES for 2025-2026 are 18,719.27 and our TCR is estimated to be computation B, \$155.4 million. The estimated increase of \$2.7 million represents the 2.30% COLA increase as computation B is based on prior year calculated revenue plus COLA. See page 42 for additional information on the actual and projected FTES by academic years.

In July 2025, the California Community Colleges Chancellor's Office communicated the second period (P2) apportionment for the SCFF which includes a deferral repayment for funding streams received but not yet available for cash disbursement. A deferral of approximately \$3.4 million of TCR earned in fiscal year 2024-2025 will be received in 2025-2026.

The unrestricted general fund resulted in a surplus of \$3,216,474 for 2024-2025 and anticipates a deficit of \$3,440,0438 for 2025-2026. The 2025-2026 budget focuses on the District continuing to serve our student needs, integrating all board approved collective bargaining agreements, providing sufficient funding for technology infrastructure, and continuing to fund reserves, capital projects, and the Pension Stability Trust. The District upholds the Chancellor's Office's Fiscal Standards and Accountability Unit recommended reserves of at least two months of regular operating expenditures, or 16.67% (2/12), which is in line with the recommendations of Government Finance Officers Association (GFOA).

CHAFFEY COMMUNITY COLLEGE DISTRICT

GENERAL BUDGET INFORMATION (CONTINUED)

Revenue Budget Assumptions

- State General Apportionment has been adjusted based on projections inputted into SCFF Estimator. Projected TCR funding is based on Computation B and has been allocated to the various revenue components – state general apportionment, educational protection act, property tax, and student fees.

2025-2026 Estimated TCR – COLA 2.30% (in millions)

Base Allocation	\$13.3
FTES Allocation	92.8
Stability adjustment	2.3
Supplemental Allocation	31.5
Student Success Allocation	15.5
	\$155.4

- Interest income, with the interest rate provided by San Bernardino County Treasurer, is budgeted conservatively due to the fluctuations in the stock market.
- Unrealized gain/(loss) reflects the fair value of funds pooled in County Investments at the end of the fiscal year. Unrealized gain/(loss) is recorded by the District for financial statement reporting purposes but does not impact the budget as it is not available for use until the gain or loss is realized. For budgetary purposes, this is not included in the budget.
- Various student fees have been adjusted based on projected actual or change in fee or headcount.

Expenditure Budget Assumptions

- Salary expenses are adjusted and budgeted to reflect all board approved salary changes, step and column increases, and longevity increments for all employees. All budgeted positions are authorized.
- Health and welfare benefit costs are estimated using the best information available, including multi-year trends.
- Other payroll-related benefits are budgeted based upon the rates established by the regulatory agencies. Currently the rates are as follows: STRS 19.10% (no change), PERS 26.81% (0.24% decrease), FICA 6.2% (no change), Medicare 1.45% (no change), Workers' Compensation 2.16% (0.05% increase), SUI 0.05% (no change).
- Utilities, gas, and water have been adjusted based on prior year usage, estimated increases, and the anticipated opening of the Library Learning Commons.
- Legal, election, and audit expenses are increased to reflect elections this fiscal year.

CHAFFEY COMMUNITY COLLEGE DISTRICT

GENERAL BUDGET INFORMATION (CONTINUED)

2025/2026 State Overview

The Governor signed the 2025-2026 Budget Act on June 27, 2025. This budget cycle was marked by complicated finances, economic uncertainty, complications regarding the impacts of federal policy, and the January fires. To address the nearly \$12 billion funding shortfall, the budget relies on a series of cuts, deferrals, and use of the rainy-day fund to preserve budget stability. To support the system's Vision 2030 and Roadmap goals, ongoing and one-time investments were prioritized for foundation resources, pathway and student supports, faculty supports, and technology and data sharing. The ongoing funding includes a base increase for the Student-Centered Funding Formula (SCFF) with a 2.30% COLA, which has also been applied to many of the categorical programs, and 2.35% for enrollment growth. One-time funding focuses on the implementation efforts related to the master plan for career education and supports for students. Funding efforts include a student support block grant, a career passport, emergency financial aid, a credit for prior learning, and the initiation of a systemwide common data platform.

Challenges

Following the recovery of FTES to above pre-pandemic levels, Chaffey College remains committed to supporting enrollment, student retention and reengagement. Supporting ongoing costs for multiple instructional modalities, technology infrastructure and software, mental health services, and other equity-driven initiatives – while also accounting for inflation and economic uncertainties – requires thoughtful and strategic financial planning. Chaffey College continues to prioritize preserving strong reserves for future revenue fluctuations to ensure long-term fiscal resilience.

Strategies

Chaffey College will continue to address and implement enrollment strategies identified by the Enrollment Recovery Taskforce. In addition to continuing to evaluate programming, improve processes, and increase touchpoints, Chaffey College will be implementing efficiencies in course scheduling. Infrastructure investment remains a priority, with continued utilization of available and allowable restricted funding to support technology enhancements. Continued monitoring of vacant personnel positions and operating costs will help preserve funding for critical areas, including technology infrastructure, capital projects, the Pension Stability Trust, and institutional reserves.

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 082525

A RESOLUTION OF THE GOVERNING BOARD OF CHAFFEY COMMUNITY COLLEGE ADOPTING THE OPERATING BUDGET OF SAID COLLEGE FOR THE FISCAL YEAR 2025-2026

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 Measure P Bond Construction 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 2025-2026, submitted by the President to the Governing Board, is herewith adopted for the Chaffey Community College District for the Fiscal Year 2025-2026.

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 the 15th day of September of each year. 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

- Tuesday, November 21 Draft Budget calendar presented to the Budget Advisory Committee.
- Friday, January 10 Governor releases the proposed 2025-2026 State budget.
- Tuesday, January 14 Budget calendar presented to President's Cabinet.
- Wednesday, January 15 ACCCA/ACBO Annual State Budget Workshop.
- Friday, January 17 Budget calendar presented to the College Planning Committee.
- Tuesday, January 21 Budget calendar presented to Governing Board.
- Monday, February 24 District Budget Forum (3pm-4pm).
- Wednesday, February 26 Budget workshop for faculty, staff, and managers (9:00am – 10:30am). Senior budget managers receive budget documents, including first run of budget via OneDrive.
- Friday, March 21 Senior budget managers' deadline to submit budget confirmations and/or changes to Budgeting & Fiscal Services.
- Friday, April 4 Budgeting & Fiscal Services office returns second run of budget to senior budget managers for review.
- Friday, April 11 Senior budget managers' deadline to submit any corrections and/or additional changes to the second run of the budget to Budgeting & Fiscal Services.
- Wednesday, May 14 Governor releases 2025-2026 May Revision to the State budget.
- Friday, May 23 Budgeting & Fiscal Services completes tentative budget draft.
- Thursday, June 26 Governing Board reviews and approves tentative budget.
- Friday, June 27 Tentative budget due to the County of San Bernardino.
- Monday, June 30 2025-2026 State budget released.
- Monday, August 25 Proposed adopted budget presented to Governing Board for approval.
- Friday, October 10 Adopted budget submitted to the California Community College Chancellor's Office.
- Friday, October 10 Adopted budget submitted to the County of San Bernardino.

**Dates not mandated are subject to change.*

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 General Fund** fund is used to account for resources available for the general purpose of district operations and support of its educational programs. The primary source of revenue for the unrestricted general fund budget is apportionment revenue. It is a combination of student enrollment fees, local property taxes, and state general apportionment revenue. The **Restricted General Fund** is used to account for resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. The restricted general fund includes budgets for the federal and state categorical programs, grants, as well as local grants and programs including student health and parking programs.

Capital Projects Funds

The Capital Projects Funds 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, these funds include **Capital Projects, Scheduled Maintenance, and Bond Construction (Measure L and Measure P)**. The primary sources of revenue for the Capital Projects and Scheduled Maintenance Funds are state funding, local redevelopment agency (RDA) funding, interest earnings, and the capital portion of international enrollment fees. In addition, the governing board may provide for the accumulation of monies over a period of years for specific capital outlay purposes through interfund transfers of general-purpose monies to the Capital Projects and Scheduled Maintenance Funds. The Bond Construction Funds are designated to account for the proceeds from the sale of bonds under Proposition 39, and expenditures related to the acquisition and construction of projects voted and approved by the local property owners.

Enterprise Funds

The Enterprise Funds are used to account for an operation when it is the intent of the governing board to operate as a business and for its total operating costs. Generally accepted accounting principles are similar to those employed in private sector accounting because of their revenue producing character. The measurement focus is on determination of net income, financial position, and changes in financial position. These funds include **Campus Store, Chino Community Center, and Food Services**.

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. These funds include **Self Insurance** and **Vacation Liability**. Self Insurance activities consist of the pay-as-you-go portion for health and welfare benefits related to the other postemployment benefit (OPEB) liability. The Vacation Liability activities consist of the payout of accrued vacation time when an employee retires or separates from the district.

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 Chaffey College, but that provide a service to students. Such activities may provide non-classroom instructional or laboratory experience for 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. These funds include the **Child Development Center**.

Trust Funds

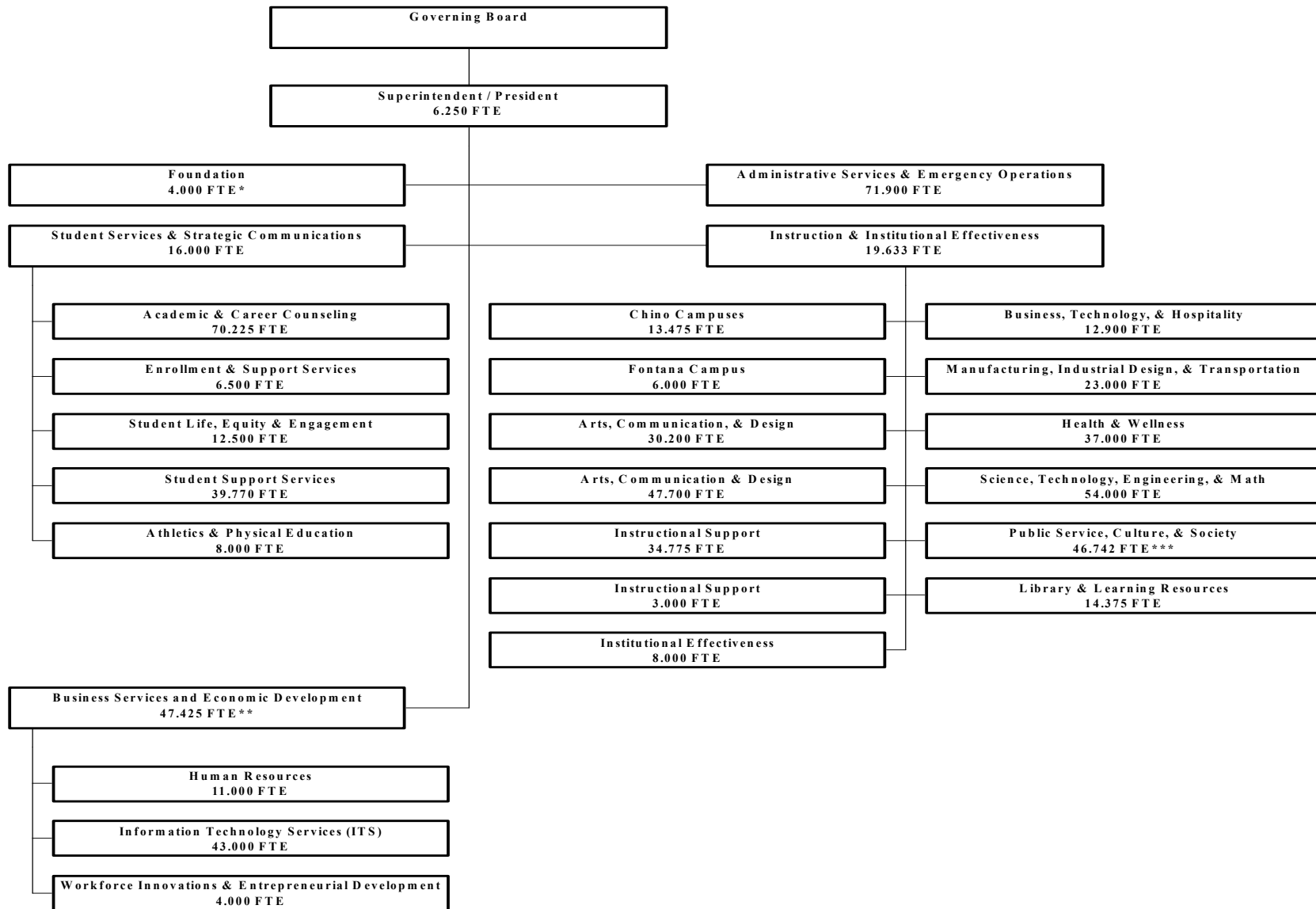
The Trust Funds are used to account for assets held by the District in a trustee or agency capacity for individuals, private organizations, or other governmental units. The District may exercise some discretion in the disbursement or expenditures of the monies in trust funds, although some components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

In June 2021, the Auxiliary Donation Account received a \$25 million charitable gift from philanthropist MacKenzie Scott. In March 2025, the Chaffey College Auxiliary Services, Inc. Board of Directors designated \$20 million to a Chaffey College endowment fund and \$1 million to a UndocSuccess Fellowship endowment fund. The MacKenzie Scott Advisory Committee was established in January 2025 to develop recommendations for an initial five-year plan utilizing the remaining balance, referred to as the Student Support Fund. Spending parameters were established for these funds to directly benefit students.

CHAFFEY COMMUNITY COLLEGE DISTRICT

ORGANIZATIONAL CHART

JULY 1, 2025



*Includes Foundation funding 0.770 FTE

**Includes Auxiliary Services & Campus Store funding 10.550 FTE

***Includes Child Development Center funding 0.000 FTE budgeted & 11.750 authorized

NOTE: This chart includes all budgeted permanent contract positions.

CHAFFEY COMMUNITY COLLEGE DISTRICT

SUMMARY OF PERMANENT PERSONNEL BY SUPPORT SERVICES AND ACADEMIC & CAREER COMMUNITIES

AS OF JULY 1, 2025

		2025-2026 Authorized Positions	2025-2026 Budgeted Positions
Support Services			
Superintendent/President		6.000	6.250
Foundation	*	4.000	3.230
Business Services	*	37.475	36.875
Information Technology Services		43.000	43.000
Human Resources		13.000	11.000
Workforce Innovations & Entrepreneurial Development		4.000	4.000
Administrative Services		71.900	71.900
Student Services & Strategic Communications		15.500	16.000
Student Support Services		39.000	39.770
Student Life, Equity & Engagement		10.500	12.500
Academic & Career Counseling		70.475	70.225
Enrollment & Support Services		6.000	6.500
Athletics & Physical Education		8.000	8.000
Instruction & Institutional Effectiveness		15.000	19.633
Instructional Support		31.475	34.775
Instructional Support		3.000	3.000
Institutional Effectiveness		8.000	8.000
Library & Learning Resources		15.475	14.375
Total Support Services		401.800	409.033
Academic & Career Communities			
Arts, Communication & Design		53.900	47.700
Business, Technology & Hospitality		12.900	12.900
Manufacturing, Industrial Design & Transportation		23.000	23.000
Health & Wellness		37.000	37.000
Science, Technology, Engineering & Mathematics		56.000	54.000
Arts, Communication & Design		31.950	30.200
Public Service, Culture & Society	*	47.475	46.742
Chino Campuses		13.475	13.475
Fontana Campus		6.000	6.000
Total Academic & Career Communities		281.700	271.017
Total General Fund Personnel		683.500	680.050
* Other Funds			
Foundation		0.000	0.770
Campus Store		11.950	10.550
Child Development Center		11.750	0.000
Total Personnel		707.200	691.370

NOTE: This list includes all budgeted permanent contract positions.

Placement of positions within areas may be subject to change.

15.830

*Includes Foundation funding 0.770 FTE

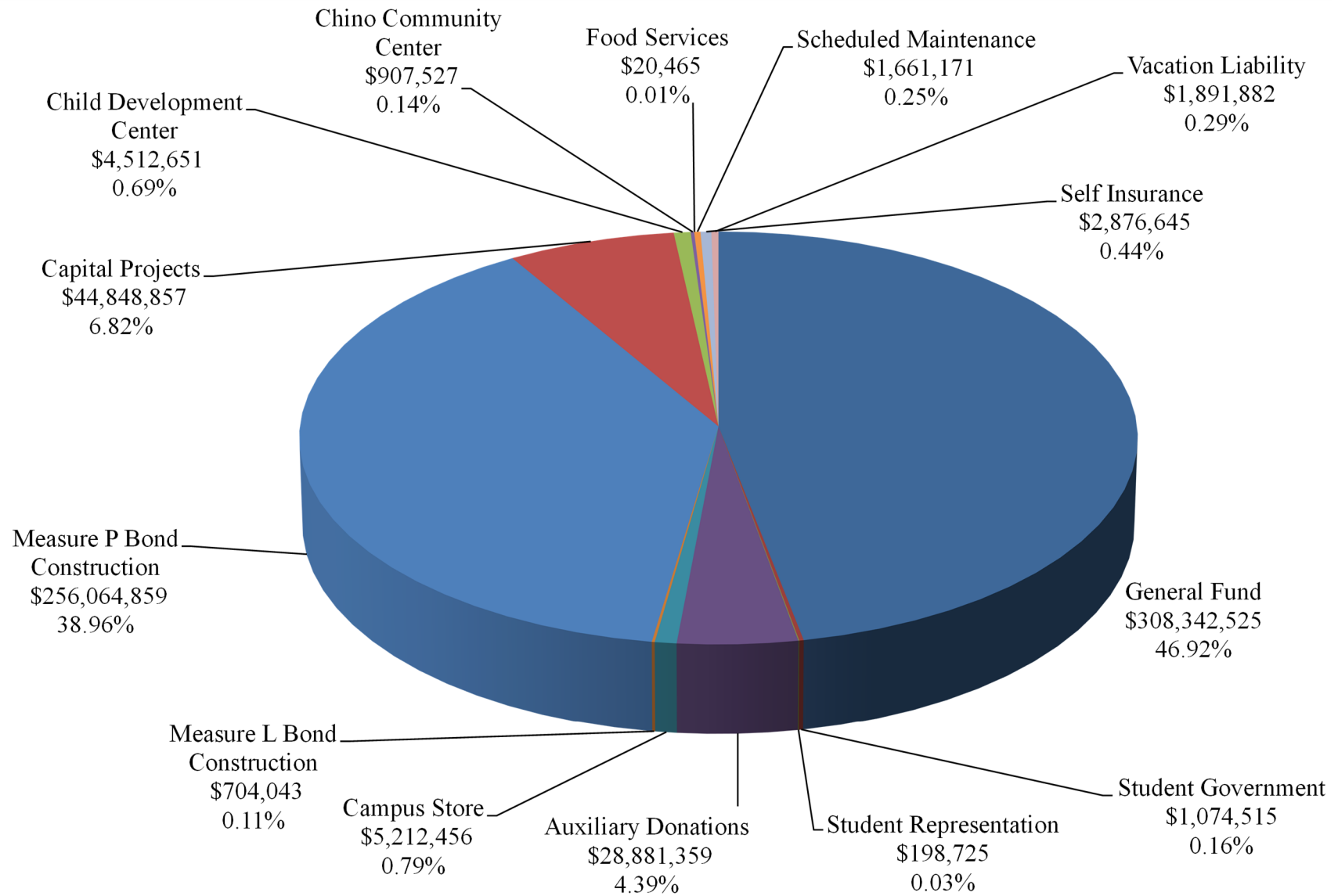
**Includes Auxiliary Services & Campus Store funding 10.550 FTE

***Includes Child Development Center funding 0.000 FTE budgeted & 11.750 authorized

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

TOTAL FUNDS SUMMARY



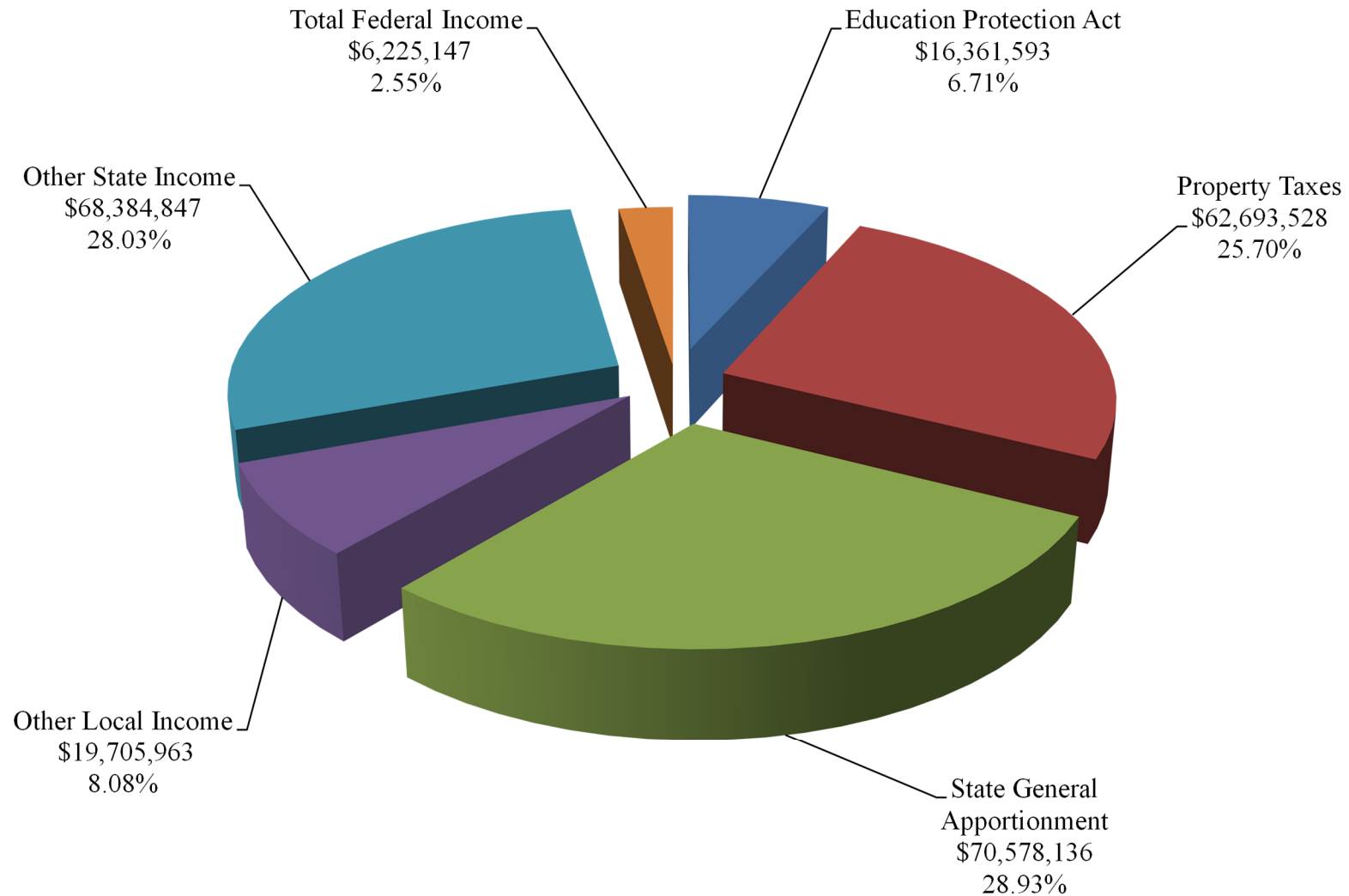
CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

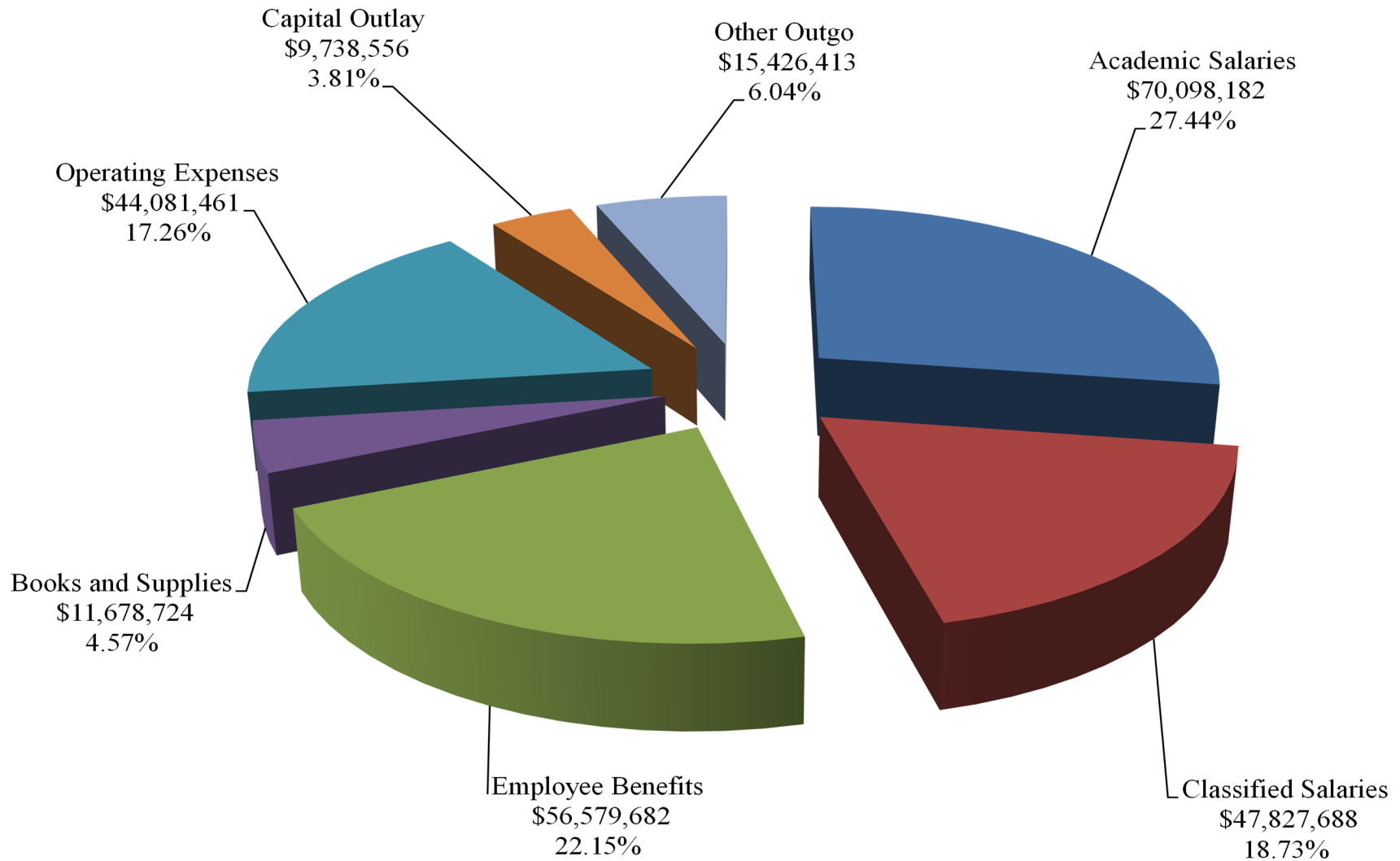
TOTAL FUNDS SUMMARY

FUND	2024-2025 Projected Fund Total	2025-2026				
		Projected Beg Fund Balance	Adopted Revenue	Adopted Expenditures	Adopted End Fund Balance	Adopted Fund Total
General Fund -Unrestricted	\$229,033,092	\$56,352,257	\$175,544,433	\$178,984,871	\$52,911,819	\$231,896,690
General Fund - Restricted	51,694,582	8,041,054	68,404,781	76,445,835	0	76,445,835
Total General Fund	280,727,674	64,393,311	243,949,214	255,430,706	52,911,819	308,342,525
Student Government	892,797	649,415	425,100	758,965	315,550	1,074,515
Student Representation	210,767	88,725	110,000	146,500	52,225	198,725
Auxiliary Donations	48,641,207	27,415,059	1,466,300	2,466,000	26,415,359	28,881,359
Campus Store	5,377,793	1,752,456	3,460,000	3,710,000	1,502,456	5,212,456
Measure L Bond Construction	2,484,349	679,043	25,000	704,043	0	704,043
Measure P Bond Construction	653,912,558	249,564,859	6,500,000	248,685,629	7,379,230	256,064,859
Capital Projects	47,969,786	34,975,736	9,873,121	33,926,466	10,922,391	44,848,857
Child Development Center	4,332,651	4,332,651	180,000	0	4,512,651	4,512,651
Chino Community Center	832,327	344,343	563,184	578,184	329,343	907,527
Food Services	20,465	20,465	0	900	19,565	20,465
Scheduled Maintenance	1,627,461	1,313,171	348,000	1,068,976	592,195	1,661,171
Self Insurance	2,942,196	1,786,645	1,090,000	1,000,000	1,876,645	2,876,645
Vacation Liability	1,761,882	1,761,882	130,000	80,000	1,811,882	1,891,882
GRAND TOTAL	\$1,051,733,913	\$389,077,761	\$268,119,919	\$548,556,369	\$108,641,311	\$657,197,680

CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 GENERAL FUND ADOPTED BUDGET
REVENUES – COMBINED UNRESTRICTED & RESTRICTED



CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED



CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 GENERAL FUND ADOPTED BUDGET

REVENUES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Restricted Beginning Balance	\$7,740,819	\$7,740,819	\$8,041,054	\$300,235	3.9%
REVENUE					
Federal Income					
Student Financial Aid/Federal Work Study	761,905	563,597	459,693	(302,212)	-39.7%
Career Technical Education - Perkins	1,003,750	932,354	1,031,400	27,650	2.8%
FWS Administrative Allowance	15,000	28,180	15,000	0	0.0%
SEOG Grant Administrative Allowance	31,000	37,441	31,000	0	0.0%
Pell Grant Administrative Allowance	36,000	46,728	36,000	0	0.0%
Forest Reserve	80,000	43,362	80,000	0	0.0%
Other Federal Income	2,092,530	1,034,985	4,572,054	2,479,524	118.5%
Total Federal Income	4,020,185	2,686,647	6,225,147	2,204,962	54.8%
State Income					
State General Apportionment	69,006,207	53,523,259	70,578,136	1,571,929	2.3%
Education Protection Act	14,445,193	28,310,322	16,361,593	1,916,400	13.3%
Prior Year Adjustment	0	1,225,942	0	0	0.0%
Prior Year Adjustment EPA	0	531,752	0	0	0.0%
Disability Programs and Services	3,421,614	2,102,541	3,352,845	(68,769)	-2.0%
Extended Opportunity Programs and Services	4,351,156	3,917,351	3,579,796	(771,360)	-17.7%
Staff Development and Diversity	470,055	285,589	321,452	(148,603)	-31.6%
Student Success, Equity, and Support Programs	19,370,399	9,839,057	20,872,871	1,502,472	7.8%
State Block Grant	15,926,380	10,678,860	12,368,277	(3,558,103)	-22.3%
Homeowners Property Tax Exemption	280,000	260,517	280,000	0	0.0%
Mandated Costs Block Grant	540,000	591,781	611,022	71,022	13.2%
Lottery	4,649,157	5,046,944	4,561,258	(87,899)	-1.9%
Full-Time Faculty Hiring	1,856,923	1,867,335	1,856,923	0	0.0%
Part-Time Faculty Compensation	363,854	548,217	386,558	22,704	6.2%
Telecommunications and Technology Infrastructure Program	833,683	412,976	595,708	(237,975)	-28.5%
Strong Workforce, Welfare Reform and Economic Development	9,846,543	5,952,960	6,531,248	(3,315,295)	-33.7%
STRS On-behalf Income	4,541,427	4,926,723	4,926,723	385,296	8.5%
Other State Income	8,875,008	3,812,871	8,420,166	(454,842)	-5.1%
Total State Income	158,777,599	133,834,997	155,604,576	(3,173,023)	-2.0%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 GENERAL FUND ADOPTED BUDGET

REVENUES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Local Income					
Property Taxes	38,405,276	39,798,983	43,372,385	4,967,109	12.9%
Property Taxes - RDA Residual & Asset Liquidation	23,066,517	25,452,421	19,031,143	(4,035,374)	-17.5%
Contract Education	1,223,684	400,945	1,627,701	404,017	33.0%
Personal Property Sales	10,000	0	10,000	0	0.0%
Rental fees	70,000	24,284	70,000	0	0.0%
Interest	3,400,000	4,518,318	4,400,000	1,000,000	29.4%
Unrealized Gain or Loss	0	864,265	0	0	0.0%
International/Non-resident Student Tuition	2,400,000	2,186,696	2,400,000	0	0.0%
Enrollment Fees	5,170,597	5,488,164	5,358,000	187,403	3.6%
Community Education Fees	300,663	0	80,000	(220,663)	-73.4%
Materials Fees	25,000	35,210	35,000	10,000	40.0%
Student Technology Fees	345,000	372,195	375,000	30,000	8.7%
Student Transportation Fees	400,000	417,688	445,000	45,000	11.3%
Student Health Fees	925,000	998,207	1,050,000	125,000	13.5%
Parking Fees	278,683	397,346	651,562	372,879	133.8%
Center of Excellence	68,490	0	68,490	0	0.0%
Other Student Fees	28,000	741,018	25,000	(3,000)	-10.7%
Miscellaneous Income	3,348,947	1,683,748	2,387,541	(961,406)	-28.7%
Intrafund Transfer	0	(76,476)	732,669	732,669	0.0%
Total Local Income	79,465,857	83,303,012	82,119,491	2,653,634	3.3%
Total Revenue	\$242,263,641	\$219,824,656	\$243,949,214	\$1,685,573	0.7%
Total Revenue and Net Beginning Balance	\$250,004,460	\$227,565,475	\$251,990,268	\$1,985,808	0.8%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 GENERAL FUND ADOPTED BUDGET

EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors Contract	\$25,341,291	\$23,755,413	\$27,314,968	\$1,973,677	7.8%
Non-Instructional Contract	8,342,050	7,647,348	8,454,508	112,458	1.3%
Non-Instructional Management	5,148,085	5,291,363	5,762,733	614,648	11.9%
Instructional Hourly	22,534,440	25,681,351	22,639,869	105,429	0.5%
Non-Instructional Hourly	4,056,405	5,516,950	5,926,104	1,869,699	46.1%
Total Academic Salaries	65,422,271	67,892,425	70,098,182	4,675,911	7.1%
Classified Salaries					
Non-Instructional Contract	27,209,818	23,249,213	28,027,027	817,209	3.0%
Non-Instructional Management	10,623,311	8,303,673	10,743,433	120,122	1.1%
Instructional Aides, Contract	3,544,723	3,046,261	3,638,136	93,413	2.6%
Non-Instructional Hourly	2,956,825	2,483,642	3,720,549	763,724	25.8%
Instructional Hourly	1,890,445	1,392,539	1,698,543	(191,902)	-10.2%
Total Classified Salaries	46,225,122	38,475,328	47,827,688	1,602,566	3.5%
Employee Benefits					
State Teachers Retirement	13,463,684	11,486,065	13,017,916	(445,768)	-3.3%
STRS On-behalf Payments	4,541,427	4,926,723	4,926,723	385,296	8.5%
Public Employees Retirement	11,587,327	11,418,741	11,631,027	43,700	0.4%
FICA/Medicare	4,510,596	4,281,260	5,601,805	1,091,209	24.2%
Health and Welfare Insurance	18,746,487	15,005,698	18,872,089	125,602	0.7%
Unemployment Insurance	72,537	108,012	65,278	(7,259)	-10.0%
Worker's Compensation Insurance	2,418,699	2,237,543	2,464,844	46,145	1.9%
Total Employee Benefits	55,340,757	49,464,042	56,579,682	1,238,925	2.2%
Books and Supplies					
Books	325,274	396,893	428,275	103,001	31.7%
Supplies	10,317,163	2,355,970	11,250,449	933,286	9.0%
Total Books and Supplies	10,642,437	2,752,863	11,678,724	1,036,287	9.7%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 GENERAL FUND ADOPTED BUDGET

EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Operating Expenses					
Service Contracts	6,150,050	3,025,236	6,606,632	456,582	7.4%
Travel/Conference/Training	1,048,997	505,131	905,820	(143,177)	-13.6%
Dues and Memberships	227,041	212,893	231,561	4,520	2.0%
Postage	202,600	8,297	202,600	0	0.0%
Property and Liability Insurance	2,473,165	2,426,228	2,494,391	21,226	0.9%
Utilities	3,827,695	3,206,681	3,819,205	(8,490)	-0.2%
Repairs and Maintenance	1,202,744	1,033,527	1,327,079	124,335	10.3%
Legal, Election, and Audit Expenses	564,800	485,001	875,800	311,000	55.1%
Other Operating Expenses	27,603,889	12,719,510	27,618,373	14,484	0.1%
Total Operating Expenses	43,300,981	23,622,504	44,081,461	780,480	1.8%
Capital Outlay					
Site Improvement	1,884,678	750,823	923,844	(960,834)	-51.0%
Building Improvement	4,458,696	450,899	2,979,657	(1,479,039)	-33.2%
Library Books	90,200	118,145	155,200	65,000	72.1%
Computer Equipment	664,991	403,513	567,321	(97,670)	-14.7%
Equipment (Computer Technology)	135,700	651,702	329,150	193,450	142.6%
Student Technology Plan	703,033	646,086	904,730	201,697	28.7%
Technology Plan	600,000	494,684	575,000	(25,000)	-4.2%
Equipment	2,414,348	6,098,980	2,859,862	445,514	18.5%
Vehicle Replacement	170,683	132,365	150,000	(20,683)	-12.1%
Lease/Purchase Agreements	299,692	214,906	293,792	(5,900)	-2.0%
Total Capital Outlay	11,422,021	9,962,103	9,738,556	(1,683,465)	-14.7%
Other Outgo					
Student Financial Aid	10,458,071	9,756,911	8,483,941	(1,974,130)	-18.9%
Other Uses	1,435,606	1,098,571	1,427,888	(7,718)	-0.5%
One-Time Funding Initiative	1,208,909	0	1,233,995	25,086	2.1%
Designated Contingency (Restricted General Fund)	1,162,265	0	1,637,920	475,655	40.9%
Contingency (Unrestricted General Fund)	500,000	0	500,000	0	0.0%
Interfund Transfer	5,410,000	13,309,616	2,142,669	(3,267,331)	-60.4%
Total Other Outgo	20,174,851	24,165,098	15,426,413	(4,748,438)	-23.5%
Total Expenditures/Appropriations	\$252,528,440	\$216,334,363	\$255,430,706	\$2,902,266	1.1%

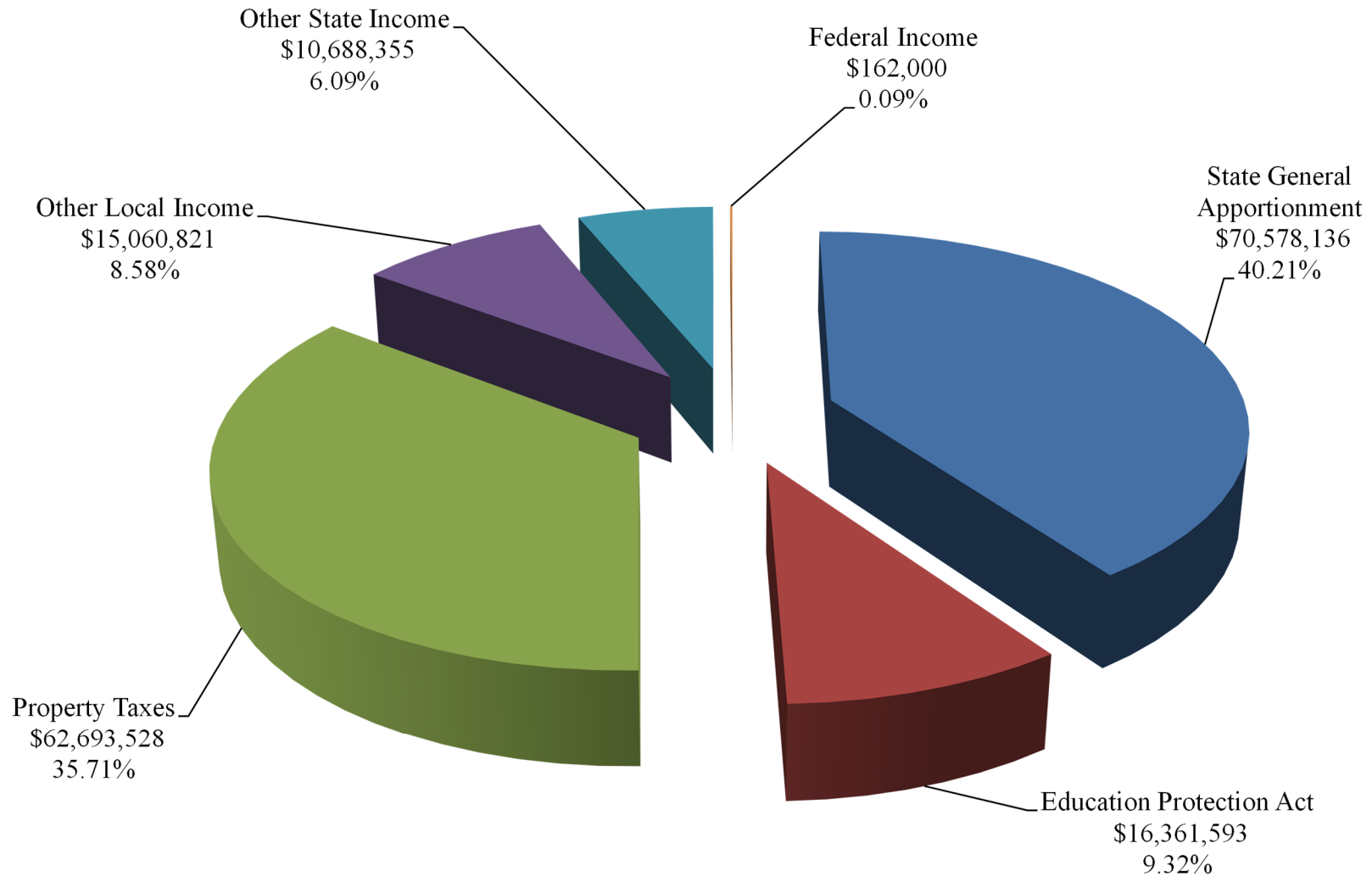
*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)

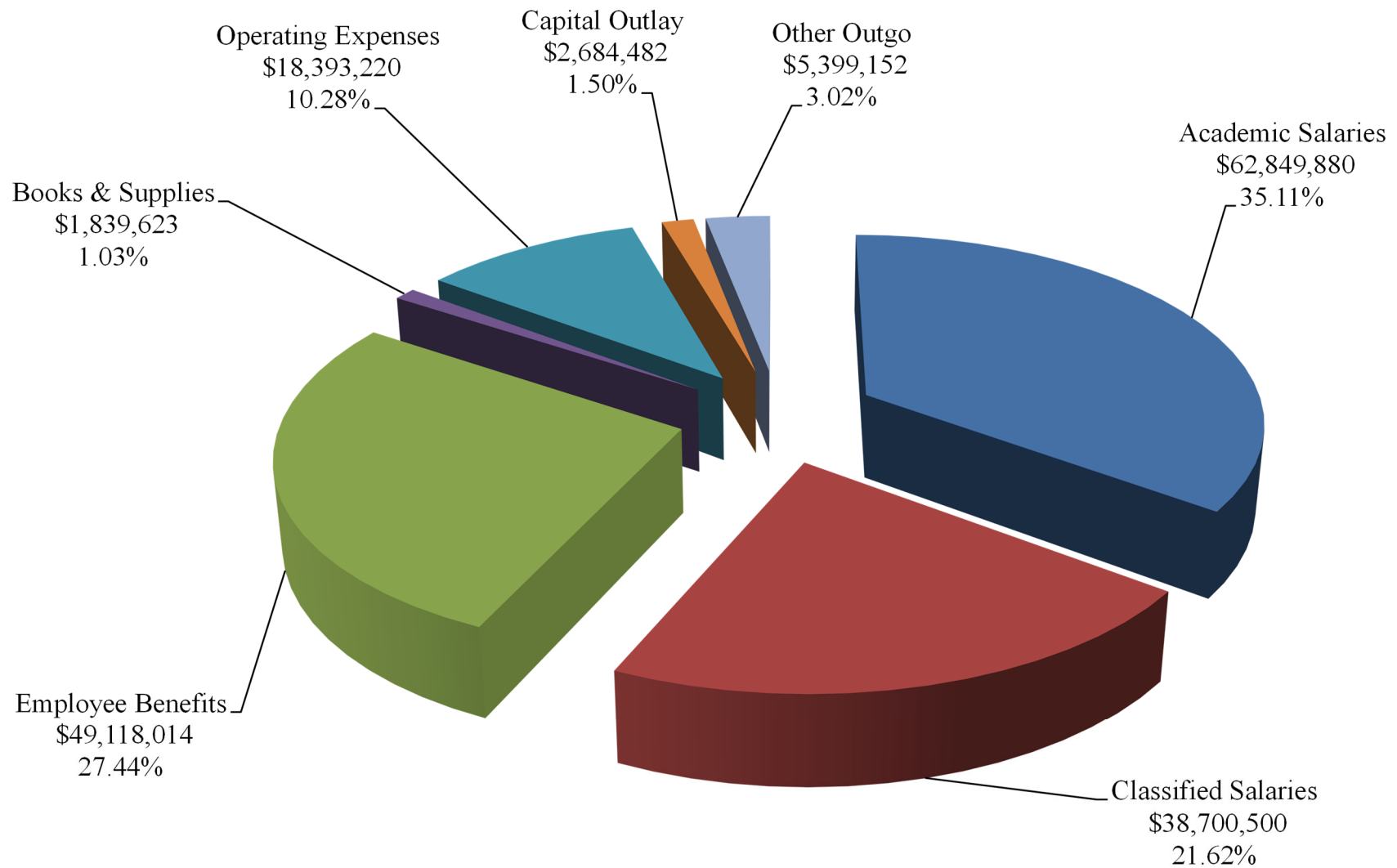
DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Surplus/(Deficit)	(\$10,264,799)	\$3,490,293	(\$3,440,438)	\$6,824,361	0.0%
Reserves and Ending Balance					
Board Designated Reserves	\$28,637,881	\$28,780,139	\$29,830,812	\$1,192,931	4.2%
Board Designated Project Reserves					
Revolving Cash	40,000	40,000	40,000	0	0.0%
OPEB Reserve	500,000	500,000	500,000	0	0.0%
Technology Reserve	1,000,000	1,000,000	1,000,000	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	2,000,000	2,000,000	2,000,000	0	0.0%
Enrollment Reserve	7,000,000	7,000,000	7,000,000	0	0.0%
Undesignated Reserve	8,530,280	15,032,118	10,541,007	2,010,727	23.6%
Restricted Designated Reserve / Ending Balance	0	8,041,054	0	0	0.0%
Total Reserves and Ending Balance	49,708,161	64,393,311	52,911,819	3,203,658	6.4%
Total Expenditures/Appropriations & Reserves and Ending Balance	\$302,236,601	\$280,727,674	\$308,342,525	\$6,105,924	2.0%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 GENERAL FUND ADOPTED BUDGET
REVENUES UNRESTRICTED



CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 GENERAL FUND ADOPTED BUDGET
EXPENDITURES UNRESTRICTED



CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 GENERAL FUND ADOPTED BUDGET

REVENUES – UNRESTRICTED DETAIL

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
REVENUE					
Federal Income					
FWS Administrative Allowance	\$15,000	\$28,180	\$15,000	\$0	0.0%
SEOG Grant Administrative Allowance	31,000	37,441	31,000	0	0.0%
Pell Grant Administrative Allowance	36,000	46,728	36,000	0	0.0%
Forest Reserve	80,000	43,362	80,000	0	0.0%
Total Federal Income	162,000	155,711	162,000	0	0.0%
State Income					
State General Apportionment	69,006,207	53,523,259	70,578,136	1,571,929	2.3%
Education Protection Act	14,445,193	28,310,322	16,361,593	1,916,400	13.3%
Prior Year Adjustment	0	1,225,942	0	0	0.0%
Prior Year Adjustment EPA	0	531,752	0	0	0.0%
Homeowners Property Tax Exemption	280,000	260,517	280,000	0	0.0%
Mandated Costs Block Grant	540,000	591,781	611,022	71,022	13.2%
Lottery	3,319,771	3,479,553	3,196,687	(123,084)	-3.7%
Full-Time Faculty Hiring	1,856,923	1,867,335	1,856,923	0	0.0%
Part-Time Faculty Compensation	363,854	548,217	386,558	22,704	6.2%
STRS On-behalf Income	3,944,883	4,337,548	4,337,548	392,665	10.0%
Other State Income	299,617	211,752	299,617	0	0.0%
Total State Income	94,056,448	94,887,978	97,908,084	3,851,636	4.1%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 GENERAL FUND ADOPTED BUDGET
REVENUES – UNRESTRICTED DETAIL (CONTINUED)

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Local Income					
Property Taxes	38,405,276	39,798,983	43,372,385	4,967,109	12.9%
Property Taxes - RDA Residual & Asset Liquidation	23,066,517	25,452,421	19,031,143	(4,035,374)	-17.5%
Contract Education	1,223,684	400,945	1,627,701	404,017	33.0%
Personal Property Sales	10,000	0	10,000	0	0.0%
Rental fees	70,000	24,284	70,000	0	0.0%
Interest	3,400,000	4,518,318	4,400,000	1,000,000	29.4%
Unrealized Gain or Loss	0	864,265	0	0	0.0%
International/Non-Resident Student Tuition	2,400,000	2,186,696	2,400,000	0	0.0%
Enrollment Fees	5,170,597	5,488,164	5,358,000	187,403	3.6%
Community Education Fees	300,663	0	80,000	(220,663)	-73.4%
Other Student Fees	28,000	741,018	25,000	(3,000)	-10.7%
Material Fees	25,000	35,210	35,000	10,000	40.0%
Student Technology Fees	345,000	372,195	375,000	30,000	8.7%
Student Transportation Fees	400,000	417,688	445,000	45,000	11.3%
Miscellaneous Income	240,120	527,017	245,120	5,000	2.1%
Total Local Income	75,084,857	80,827,204	77,474,349	2,389,492	3.2%
Total Revenue	\$169,303,305	\$175,870,893	\$175,544,433	\$6,241,128	3.7%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 GENERAL FUND ADOPTED BUDGET

EXPENDITURES – UNRESTRICTED DETAIL

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors, Contract	\$24,678,627	\$23,370,152	\$26,968,440	\$2,289,813	9.3%
Non-Instructional Contract	5,968,137	5,676,976	6,276,519	308,382	5.2%
Non-Instructional Management	4,965,220	5,095,947	5,501,446	536,226	10.8%
Instructional Hourly	22,514,440	25,681,055	22,639,869	125,429	0.6%
Non-Instructional Hourly	1,099,383	1,101,552	1,463,606	364,223	33.1%
Total Academic Salaries	59,225,807	60,925,682	62,849,880	3,624,073	6.1%
Classified Salaries					
Non-Instructional Contract	22,777,292	20,665,873	24,154,176	1,376,884	6.0%
Non-Instructional Management	7,230,575	6,107,967	8,168,376	937,801	13.0%
Instructional Aides, Contract	3,348,705	2,850,241	3,430,698	81,993	2.4%
Non-Instructional Hourly	973,839	475,819	1,581,536	607,697	62.4%
Instructional Hourly	1,316,714	1,087,325	1,365,714	49,000	3.7%
Total Classified Salaries	35,647,125	31,187,225	38,700,500	3,053,375	8.6%
Employee Benefits					
State Teachers Retirement	12,317,901	10,314,313	11,656,270	(661,631)	-5.4%
STRS On-behalf Payments	3,944,883	4,337,548	4,337,548	392,665	10.0%
Public Employees Retirement	9,377,831	10,111,141	9,769,617	391,786	4.2%
FICA/Medicare	3,604,878	3,684,666	4,777,011	1,172,133	32.5%
Health and Welfare Insurance	15,938,875	13,233,811	16,424,649	485,774	3.0%
Unemployment Insurance	51,359	101,415	48,342	(3,017)	-5.9%
Worker's Compensation Insurance	2,025,106	1,951,284	2,104,577	79,471	3.9%
Total Employee Benefits	47,260,833	43,734,178	49,118,014	1,857,181	3.9%
Books and Supplies					
Books	52,349	14,335	47,839	(4,510)	-8.6%
Supplies	1,754,838	1,401,639	1,791,784	36,946	2.1%
Total Books and Supplies	1,807,187	1,415,974	1,839,623	32,436	1.8%
Operating Expenses					
Service Contracts	1,109,493	713,111	1,172,391	62,898	5.7%
Travel/Conference/Training	495,058	241,229	523,608	28,550	5.8%
Dues and Memberships	215,596	195,324	214,386	(1,210)	-0.6%
Postage	127,600	8,278	127,600	0	0.0%
Property and Liability Insurance	2,463,165	2,417,323	2,484,391	21,226	0.9%
Utilities	3,812,570	3,201,807	3,805,155	(7,415)	-0.2%
Repairs and Maintenance	1,061,611	835,393	1,194,664	133,053	12.5%
Legal, Election, and Audit Expenses	564,800	485,001	875,800	311,000	55.1%
Other Operating Expenses	7,071,358	7,096,910	7,995,225	923,867	13.1%
Total Operating Expenses	16,921,251	15,194,376	18,393,220	1,471,969	8.7%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 GENERAL FUND ADOPTED BUDGET

EXPENDITURES – UNRESTRICTED DETAIL (CONTINUED)

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Capital Outlay					
Site Improvement	1,000	0	1,000	0	0.0%
Building Improvement	63,162	83,319	78,162	15,000	23.7%
Library Books	3,000	0	3,000	0	0.0%
Equipment (Computer Technology)	135,700	651,702	329,150	193,450	142.6%
Student Technology Plan	703,033	646,086	904,730	201,697	28.7%
Technology Plan	600,000	494,684	575,000	(25,000)	-4.2%
Equipment	371,297	3,851,771	400,348	29,051	7.8%
Vehicle Replacement	170,683	132,365	150,000	(20,683)	-12.1%
Lease/Purchase Agreements	223,092	180,962	243,092	20,000	9.0%
Total Capital Outlay	2,270,967	6,040,889	2,684,482	413,515	18.2%
Other Outgo					
Student Financial Aid	139,600	1,724	94,600	(45,000)	-32.2%
Other Uses	1,435,606	1,098,571	1,427,888	(7,718)	-0.5%
One-Time Funding Initiative	1,208,909	0	1,233,995	25,086	2.1%
Contingency	500,000	0	500,000	0	0.0%
Interfund Transfers	5,410,000	13,082,216	2,142,669	(3,267,331)	-60.4%
Total Other Outgo	8,694,115	14,182,511	5,399,152	(3,294,963)	-37.9%
Total Expenditures/Appropriations	\$171,827,285	\$172,680,835	\$178,984,871	\$7,157,586	4.2%
Surplus/(Deficit)	(\$2,523,980)	\$3,190,058	(\$3,440,438)	(\$916,458)	0.0%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – UNRESTRICTED DETAIL (CONTINUED)

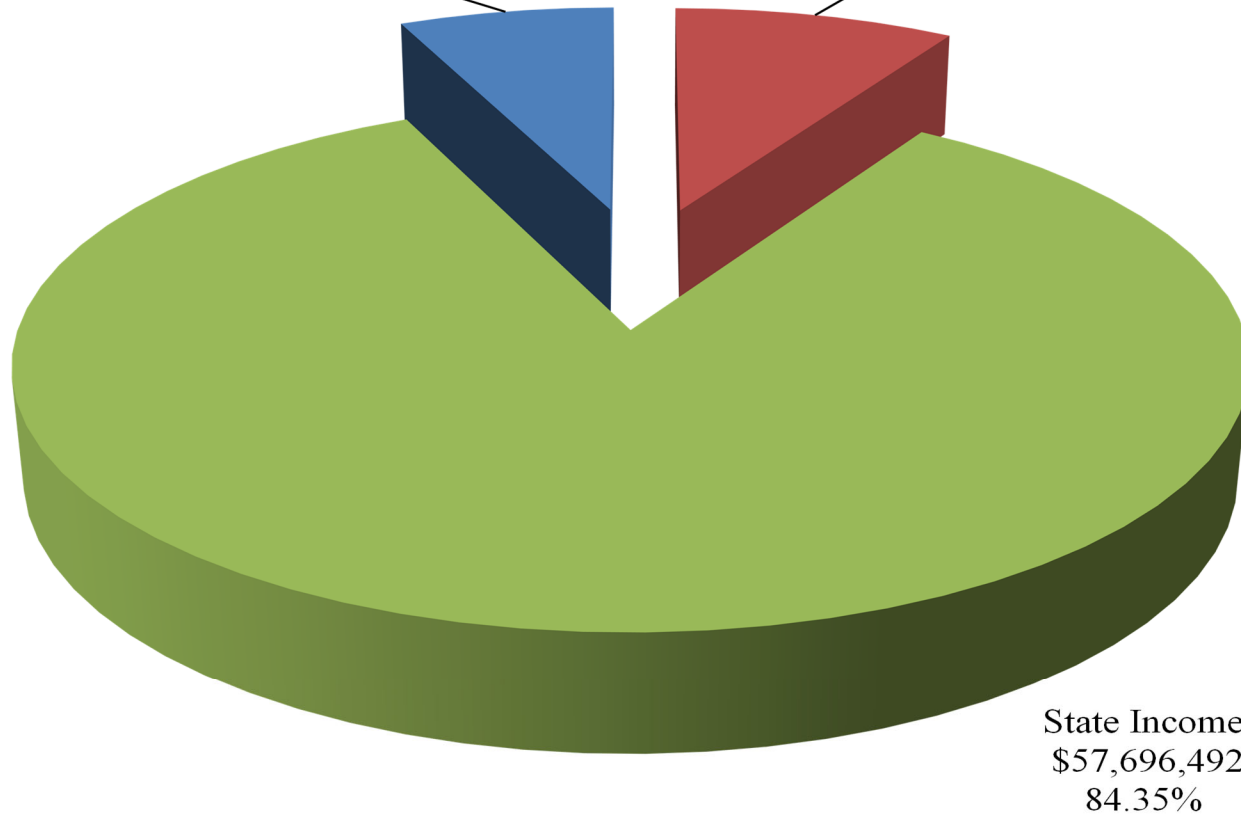
DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Reserves and Ending Balance					
Board Designated Reserve	\$28,637,881	\$28,780,139	\$29,830,812	\$1,192,931	4.2%
Board Designated Project Reserves					
Revolving Cash	40,000	40,000	40,000	0	0.0%
OPEB Reserve	500,000	500,000	500,000	0	0.0%
Technology Reserve	1,000,000	1,000,000	1,000,000	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	2,000,000	2,000,000	2,000,000	0	0.0%
Enrollment Reserve	7,000,000	7,000,000	7,000,000	0	0.0%
Undesignated Reserve	8,530,280	15,032,118	10,541,007	2,010,727	23.6%
Total Reserves and Ending Balance	\$49,708,161	\$56,352,257	\$52,911,819	\$3,203,658	6.4%
 Percent Reserves and Ending Balance	 28.93%	 32.63%	 29.56%		 2.2%
 Total Expenditures/Appropriations & Reserves and Ending Balance	 \$221,535,446	 \$229,033,092	 \$231,896,690	 \$10,361,244	 4.7%

*Percent change is budget to budget.

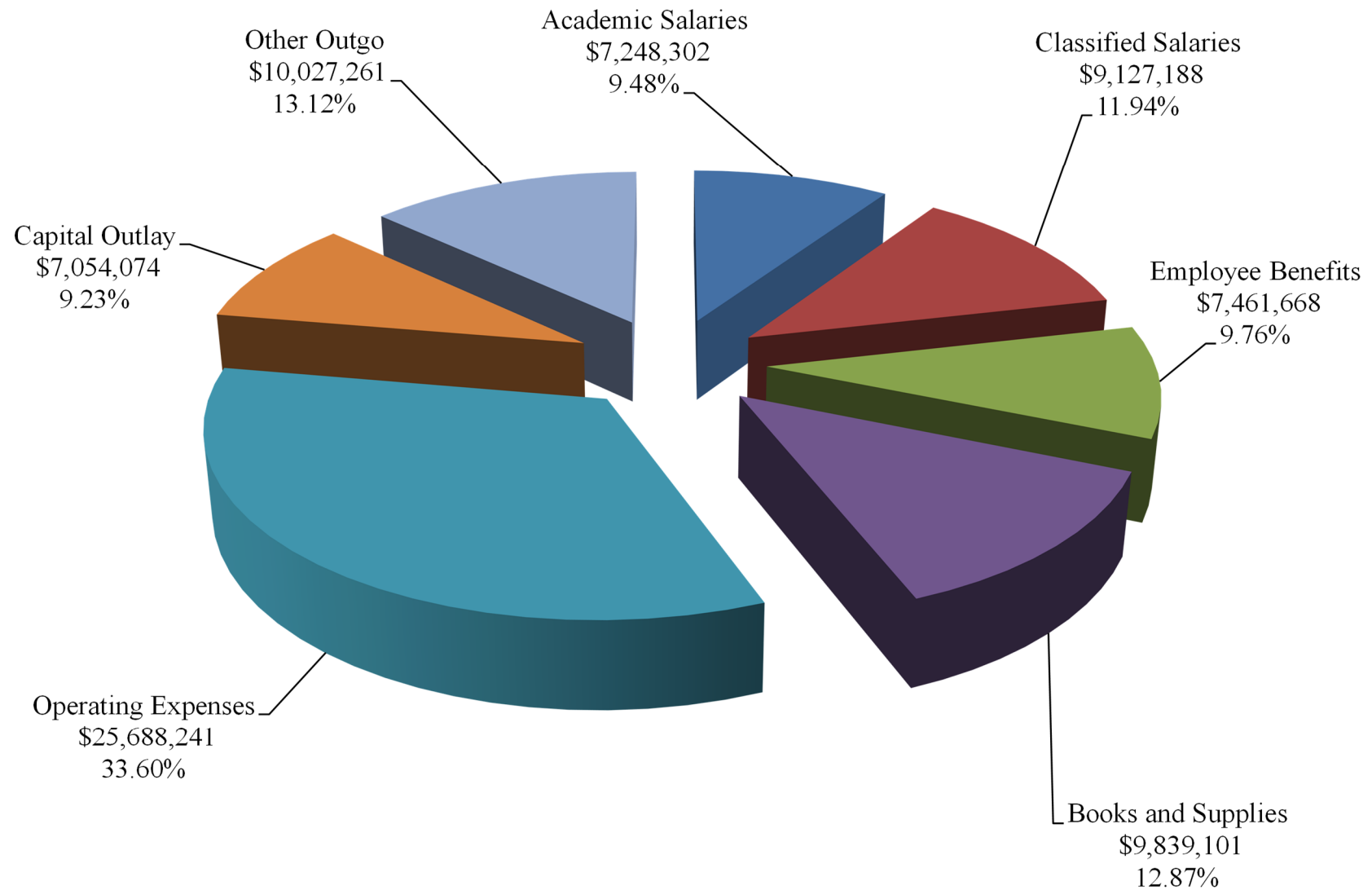
CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 GENERAL FUND ADOPTED BUDGET
REVENUES – RESTRICTED

Local Income
\$4,645,142
6.79%

Federal Income
\$6,063,147
8.86%



CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – RESTRICTED



CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 GENERAL FUND ADOPTED BUDGET

REVENUES – RESTRICTED DETAIL

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Beginning Balance					
Beginning Balance	\$7,740,819	\$7,740,819	\$8,041,054	\$300,235	3.9%
Net Beginning Balance	7,740,819	7,740,819	8,041,054	300,235	3.9%
Federal Income					
Student Financial Aid/Federal Work Study	761,905	563,597	459,693	(302,212)	-39.7%
Career Technical Education - Perkins	1,003,750	932,354	1,031,400	27,650	2.8%
Other Federal Income	2,092,530	1,034,985	4,572,054	2,479,524	118.5%
Total Federal Income	3,858,185	2,530,936	6,063,147	2,204,962	57.2%
State Income					
Disability Programs and Services	3,421,614	2,102,541	3,352,845	(68,769)	-2.0%
Extended Opportunity Programs and Services	4,351,156	3,917,351	3,579,796	(771,360)	-17.7%
Staff Development and Diversity	470,055	285,589	321,452	(148,603)	-31.6%
Student Success, Equity, and Support Programs	19,370,399	9,839,057	20,872,871	1,502,472	7.8%
State Block Grant	15,926,380	10,678,860	12,368,277	(3,558,103)	-22.3%
Telecommunications and Technology Infrastructure Program	833,683	412,976	595,708	(237,975)	-28.5%
Strong Workforce, Welfare Reform, and Economic Development	9,846,543	5,952,960	6,531,248	(3,315,295)	-33.7%
Lottery	1,329,386	1,567,391	1,364,571	35,185	2.6%
STRS On-behalf Income	596,544	589,175	589,175	(7,369)	-1.2%
Other State Income	8,575,391	3,601,119	8,120,549	(454,842)	-5.3%
Total State Income	64,721,151	38,947,019	57,696,492	(7,024,659)	-10.9%
Local Income					
Student Health Fees	925,000	998,207	1,050,000	125,000	13.5%
Parking Fees	278,683	397,346	651,562	372,879	133.8%
Center of Excellence	68,490	0	68,490	0	0.0%
Miscellaneous Income	3,108,827	1,156,731	2,142,421	(966,406)	-31.1%
Intrafund Transfer	0	(76,476)	732,669	732,669	0.0%
Total Local Income	4,381,000	2,475,808	4,645,142	264,142	6.0%
Total Revenue	\$72,960,336	\$43,953,763	\$68,404,781	(\$4,555,555)	-6.2%
Total Revenue and Net Beginning Balance	\$80,701,155	\$51,694,582	\$76,445,835	(\$4,255,320)	-5.3%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 GENERAL FUND ADOPTED BUDGET

EXPENDITURES – RESTRICTED DETAIL

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors, Contract	\$662,664	\$385,261	\$346,528	(\$316,136)	-47.7%
Non-Instructional Contract	2,373,913	1,970,372	2,177,989	(195,924)	-8.3%
Non-Instructional Management	182,865	195,416	261,287	78,422	42.9%
Instructional Hourly	20,000	296	0	(20,000)	-100.0%
Non-Instructional Hourly	2,957,022	4,415,398	4,462,498	1,505,476	50.9%
Total Academic Salaries	6,196,464	6,966,743	7,248,302	1,051,838	17.0%
Classified Salaries					
Non-Instructional Contract	4,432,526	2,583,340	3,872,851	(559,675)	-12.6%
Non-Instructional Management	3,392,736	2,195,706	2,575,057	(817,679)	-24.1%
Instructional Aides, Contract	196,018	196,020	207,438	11,420	5.8%
Non-Instructional Hourly	1,982,986	2,007,823	2,139,013	156,027	7.9%
Instructional Hourly	573,731	305,214	332,829	(240,902)	-42.0%
Total Classified Salaries	10,577,997	7,288,103	9,127,188	(1,450,809)	-13.7%
Employee Benefits					
State Teachers Retirement	1,145,783	1,171,752	1,361,646	215,863	18.8%
STRS On-behalf Payments	596,544	589,175	589,175	(7,369)	-1.2%
Public Employees Retirement	2,209,496	1,307,600	1,861,410	(348,086)	-15.8%
FICA/Medicare	905,718	596,594	824,794	(80,924)	-8.9%
Health and Welfare Insurance	2,807,612	1,771,887	2,447,440	(360,172)	-12.8%
Unemployment Insurance	21,178	6,597	16,936	(4,242)	-20.0%
Worker's Compensation Insurance	393,593	286,259	360,267	(33,326)	-8.5%
Total Employee Benefits	8,079,924	5,729,864	7,461,668	(618,256)	-7.7%
Books and Supplies					
Books	272,925	382,558	380,436	107,511	39.4%
Supplies	8,562,325	954,331	9,458,665	896,340	10.5%
Total Books and Supplies	8,835,250	1,336,889	9,839,101	1,003,851	11.4%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 GENERAL FUND ADOPTED BUDGET

EXPENDITURES – RESTRICTED DETAIL (CONTINUED)

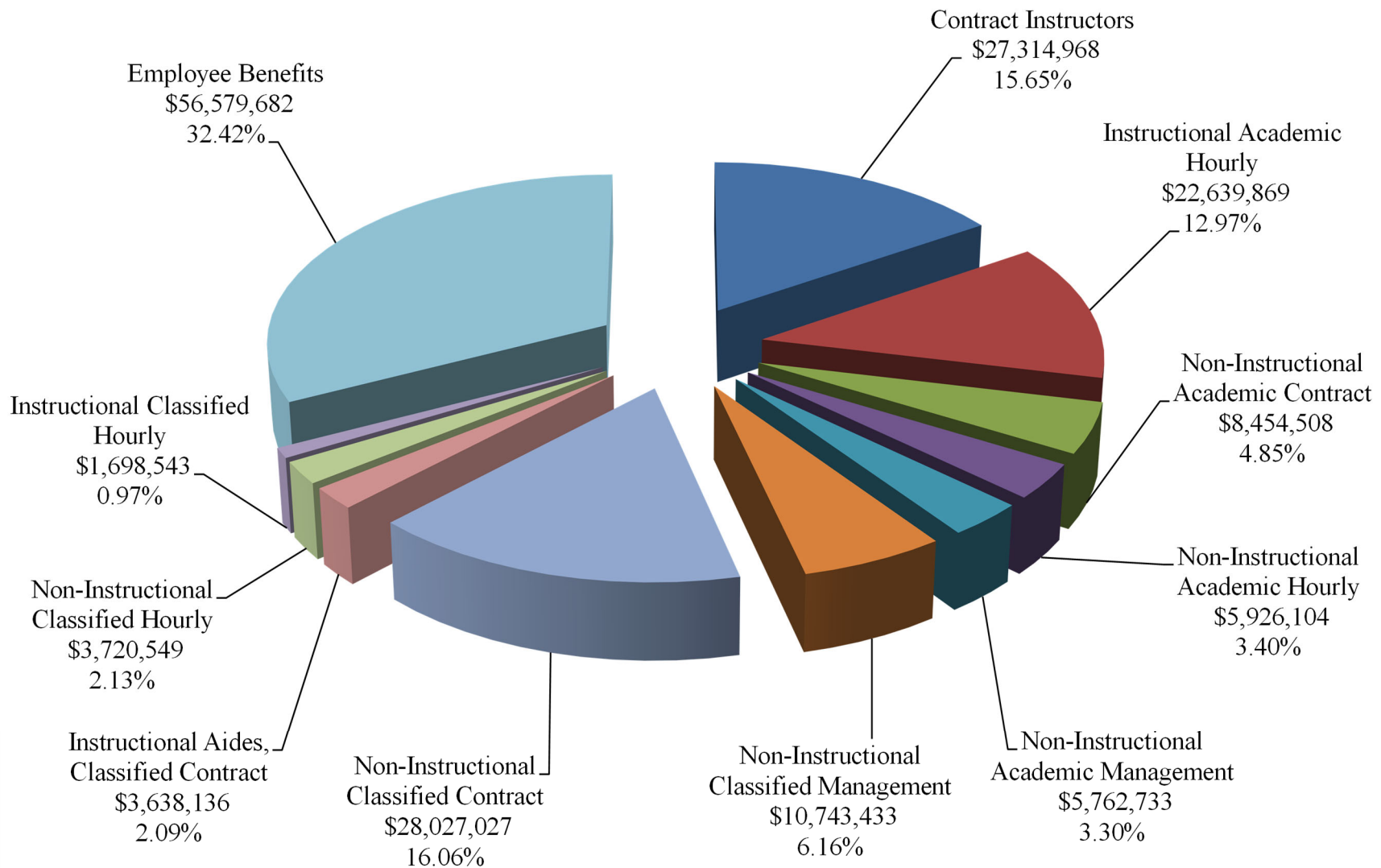
DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Operating Expenses					
Service Contracts	5,040,557	2,312,125	5,434,241	393,684	7.8%
Travel/Conference/Training	553,939	263,902	382,212	(171,727)	-31.0%
Dues and Memberships	11,445	17,569	17,175	5,730	50.1%
Postage	75,000	19	75,000	0	0.0%
Property and Liability Insurance	10,000	8,905	10,000	0	0.0%
Utilities	15,125	4,874	14,050	(1,075)	-7.1%
Repairs and Maintenance	141,133	198,134	132,415	(8,718)	-6.2%
Other Operating Expenses	20,532,531	5,622,600	19,623,148	(909,383)	-4.4%
Total Operating Expenses	26,379,730	8,428,128	25,688,241	(691,489)	-2.6%
Capital Outlay					
Site Improvement	1,883,678	750,823	922,844	(960,834)	-51.0%
Building Improvement	4,395,534	367,580	2,901,495	(1,494,039)	-34.0%
Library Books	87,200	118,145	152,200	65,000	74.5%
Computer Equipment	664,991	403,513	567,321	(97,670)	-14.7%
Equipment	2,043,051	2,247,209	2,459,514	416,463	20.4%
Lease/Purchase Agreements	76,600	33,944	50,700	(25,900)	-33.8%
Total Capital Outlay	9,151,054	3,921,214	7,054,074	(2,096,980)	-22.9%
Other Outgo					
Student Financial Aid	10,318,471	9,755,187	8,389,341	(1,929,130)	-18.7%
Interfund Transfer	0	227,400	0	0	0.0%
Designated Contingency	1,162,265	0	1,637,920	475,655	40.9%
Total Other Outgo	11,480,736	9,982,587	10,027,261	(1,453,475)	-12.7%
Total Expenditures/Appropriations	\$80,701,155	\$43,653,528	\$76,445,835	(\$4,255,320)	-5.3%
Surplus/(Deficit)	(\$7,740,819)	\$300,235	\$0	\$7,740,819	0.0%
Reserves and Ending Balance					
Designated Reserve / Ending Balance	\$0	\$8,041,054	\$0	\$0	0.0%
Total Reserves and Ending Balance	0	8,041,054	0	0	0.0%
Total Expenditures/Appropriations & Reserves and Ending Balance	\$80,701,155	\$51,694,582	\$76,445,835	(\$4,255,320)	-5.3%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET STAFFING COSTS

GENERAL FUND – UNRESTRICTED AND RESTRICTED FUNDS



CHAFFEY COMMUNITY COLLEGE DISTRICT

STRATEGIC GOALS FOR FISCAL YEAR 2025-2026

Superintendent/President's Office

- Provide broader access to both instruction and student services programs.
- Continue to support enrollment recovery efforts while increasing efficiency.
- Develop and support workforce development and entrepreneurship projects.
- Provide support and leadership for Measure P capital projects.

Administrative Services and Emergency Operations

- Further the implementation of Phase 1 of the Measure P Bond program, which includes:
 - New Fontana Campus – Further progress on Phase 1 which will include four buildings and site infrastructure.
 - Rancho Cucamonga Campus – Completion of Library/Learning Commons and renovation/expansion of the Michael Alexander Campus Center (MACC) – Grand Openings tentatively being scheduled for spring 2026.
 - New Ontario Campus – Further progress on establishing design criteria for campus development.
 - District Wide – Americans with Disabilities Act (ADA) barrier removal Phase 3 and 4 and District Facilities Master Plan Update.

CHAFFEY COMMUNITY COLLEGE DISTRICT

STRATEGIC GOALS FOR FISCAL YEAR 2025-2026 (CONTINUED)

- Improve and expand campus safety by:
 - Making improvements related to the Campus Police Department, including: continue to upgrade end-of-lifecycle equipment (Police vehicles, Mobile Data Computers (MDC), body worn camera systems); continue increasing focus on mental health and well-being by institutionalizing the Higher Education Assessment Team (HEAT); 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 for 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.
 - Strategically fill vacant positions to strengthen divisional capacity across all campuses and support the growing operational needs.

Business Services and Economic Development

- Purchasing Services will be implementing a new recording cost increase for fixed and capital assets. With these changes, the department is looking to work with Business Services to explore solutions that offer an asset management platform for a more efficient way to monitor and track assets in the district from the point of purchase to disposition. Purchasing Services is also working to streamline the process for catering services to support departments and vendors used for district events.

CHAFFEY COMMUNITY COLLEGE DISTRICT

STRATEGIC GOALS FOR FISCAL YEAR 2025-2026 (CONTINUED)

- Accounting Services is launching a rollout of Travel and Conference electronic solutions.
- Budget and Grant Compliance is continuing to provide District-wide training opportunities to further assist in financial reporting efficiency. Also, the department will fully integrate the use of Amplifund software into the reporting process and utilize shared documentation capabilities to provide grant managers with more support in using grant funds for allowable activities.
- Workforce and Economic Development is building on last year's operational improvements and will be focused on strengthening employer engagement through a new Employer Engagement model and review of a new entry-level workforce program through research and industry advisory committees. Additionally, the department will launch new entrepreneurship programs integrated with Skilled Trades.
- Chaffey's ITS Department is migrating the legacy VoIP phone system to a Cisco Webex, a cloud-based solution. This transition will provide greater flexibility, scalability, and disaster recovery capabilities while reducing the need for on-campus servers. The project will include auditing current phone extensions, developing a phased migration plan, training staff, and decommissioning legacy Cisco CUCM servers. Additionally, the network infrastructure will be enhanced by adding Aruba switches to each data closet, featuring multi-gigabit ports and PoE++ capabilities which support the higher bandwidth requirements of the next-generation Access Points.
- The existing copper POTS lines used by the district will be transitioned from copper-based service to Frontier's POTS-in-a-Box solutions. This cost-effective modernization improves reliability for essential systems such as alarms, elevators, and emergency phones.

CHAFFEY COMMUNITY COLLEGE DISTRICT

STRATEGIC GOALS FOR FISCAL YEAR 2025-2026 (CONTINUED)

- Identity management will be fully migrated from a hybrid Microsoft Active Directory environment to Microsoft Entra ID. This move will streamline authentication, strengthen security, and improve integration with cloud-based applications.
- The college will expand outdoor wireless coverage by installing additional access points in green belts and parking lots. These weatherproof, high-performance APs will be integrated into centralized wireless management to enhance connectivity for students, staff, and campus IoT devices.
- A secure, mobile-friendly campus digital wallet will be implemented for students and staff. This solution will integrate ID verification, building access, event ticketing, and flexible future uses into a single platform. The digital wallets will integrate with the verkada systems and will allow for new, modernized physical ID card systems.
- To further enhance DEIA efforts and provide support to classified professionals, Human Resources and Professional Development will be partnering to develop a new Classified Orientation Program which includes mentoring support.
- Campus Store will enhance the value and visibility of Panther Perk services to better serve students, faculty, and staff while increasing operational efficiency and revenue generation. It will also broaden the adoption and integration of Instant Access digital course materials to improve affordability and accessibility.

Instruction and Institutional Effectiveness

- Expand access to high-quality, future-ready learning by:
 - Enhancing academic programs, certificates, and credentials that align with workforce needs and student goals.
 - Utilizing innovative, flexible instructional approaches.

CHAFFEY COMMUNITY COLLEGE DISTRICT

STRATEGIC GOALS FOR FISCAL YEAR 2025-2026 (CONTINUED)

- Advance equity through data and student voice by using disaggregated data and direct input from underserved students to:
 - Guide decisions.
 - Advance equitable outcomes.
 - Build inclusive learning environments.
- Foster a culture of continuous faculty learning and growth by promoting professional development that empowers faculty to lead in equity, innovation, and culturally responsive teaching.

Student Services and Strategic Communications

- To increase the number of students transferring to four-year institutions by five percent, which is in alignment with the Chancellor's Office Vision for Success.
 - Introduce transfer resources earlier in the student journey and work to develop a transfer culture at Chaffey College.
 - Continue to increase comprehensive education plans to help students complete their degrees in a timely manner.
- To increase the number of students completing/graduating by five percent, which is in alignment with the Chancellor's Office Vision for Success.
 - Continue to increase comprehensive education plans to help students complete their degrees/certificates in a timely manner.
 - Create and test automation of certificates and/or degrees (for select programs) upon completion requirements.

CHAFFEY COMMUNITY COLLEGE DISTRICT

FULL TIME EQUIVALENT STUDENTS BY ACADEMIC & CAREER COMMUNITIES

2025-2026 FISCAL YEAR

2025-26 Projected

Academic & Career Communities (ACCs)/Area	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	
Arts, Communication, and Design (ACD)	1,261.60	112.58	142.61	3,415.24	129.06	68.15	104.32	0.00	87.92	41.62	5,363.10
Athletics & Physical Education (ATHL)	188.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188.91
Business, Technology, and Hospitality (BTH)	269.59	13.27	92.48	1,414.60	20.63	0.00	0.00	0.00	0.00	0.00	1,810.57
Counseling & Enrollment Pathways	45.89	12.41	7.71	247.06	5.24	0.00	0.00	0.00	0.00	0.00	318.31
Health and Wellness (HW)	417.44	29.34	61.84	859.54	233.76	0.00	0.00	1.87	0.00	20.37	1,624.16
Manufacturing, Industrial Design, and Transportation (MIT)	245.09	0.00	73.47	76.61	30.80	1.97	0.00	4.24	0.00	38.55	470.73
Public Service, Culture, and Society (PCS)	899.82	137.44	53.86	3,700.57	96.58	0.00	0.00	0.00	0.00	0.00	4,888.27
Science, Technology, Engineering, and Mathematics (STEM)	1,741.34	151.77	400.64	1,722.49	10.80	0.00	0.00	0.00	0.00	0.00	4,027.04
Other Areas	0.00	0.00	0.00	27.41	0.00	0.00	0.00	0.00	0.77	0.00	28.18
Success Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Academic & Career Communities (ACCs)/Areas	5,069.68	456.81	832.61	11,463.52	526.87	70.12	104.32	6.11	88.69	100.54	18,719.27

2024-25 Actual

Academic & Career Communities (ACCs)/Area	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	
Arts, Communication, & Design (ACD)	1,139.42	69.44	100.71	3,389.38	83.23	31.56	48.14	0.00	63.51	19.52	4,944.91
Athletics & Physical Education (ATHL)	205.91	0.00	0.00	0.00	12.51	0.00	0.00	0.00	0.00	0.00	218.42
Business, Technology, & Hospitality (BTH)	233.46	9.17	93.13	1,324.00	23.44	0.00	0.00	0.00	0.00	0.00	1,683.20
Counseling & Enrollment Pathways	36.44	3.58	2.37	274.17	12.95	0.00	0.00	0.00	0.00	74.93	404.44
Health & Wellness (HW)	338.31	15.55	60.28	888.67	197.47	1.62	15.87	10.57	0.00	20.40	1,548.74
Manufacturing, Industrial Design, & Transportation (MIT)	425.88	0.00	78.73	83.56	53.47	0.00	0.00	0.00	0.00	25.43	667.07
Public Service, Culture, & Society (PCS)	634.92	84.06	18.64	3,532.37	85.91	0.00	0.00	0.00	0.00	0.00	4,355.90
Science, Technology, Engineering, & Mathematics (STEM)	1,705.50	146.66	313.50	1,885.45	22.12	0.00	0.00	0.00	0.00	0.00	4,073.23
Other Areas	0.00	0.00	0.00	30.08	0.00	0.00	0.00	0.00	0.00	0.00	30.08
Total Academic & Career Communities (ACCs)/Areas	4,719.84	328.46	667.36	11,407.68	491.10	33.18	64.01	10.57	63.51	140.28	17,925.99

The amounts shown above are actual and projected Full Time Equivalent Students (FTES) by the academic year, meaning the traditional academic year Summer, Fall, and Spring, for resident and non-resident students. During 2024-2025, actual FTES for the academic year increased 2,520.84 (16.4%). FTES for the 2025-2026 academic year are projected to increase 793.27 (4.4%). For funding purposes, the District is allowed to shift Summer hours and apply an f-factor to claim FTES for loss in contact hours for the positive attendance section as a result of flex day scheduling. The District's strategy for maximizing the Student Center Funding Formula (SCFF) is discussed in the introductory section of the budget book under current year summary. The District reported on the 2024-2025 Apportionment Attendance Report (CCFS-320) 16,602.50 FTES by opting to shift 102.58 FTES from Summer 2025 and applying the f-factor.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

CHAFFEY COLLEGE STUDENT GOVERNMENT

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance					
CCSG	\$159,854	\$159,854	\$255,955	\$96,101	60.1%
Prior Year Ending Balance Re-allocation	293,208	293,208	333,865	40,657	13.9%
Individual Club Accounts	53,527	53,527	59,595	6,068	11.3%
Total Beginning Balance	506,589	506,589	649,415	142,826	28.2%
Income					
Interest	200	76	100	(100)	-50.0%
College Services Fee	330,000	355,589	340,000	10,000	3.0%
Individual Club Income	85,000	30,543	85,000	0	0.0%
Total Income	415,200	386,208	425,100	9,900	2.4%
Total Beginning Balance and Income	\$921,789	\$892,797	\$1,074,515	\$152,726	16.6%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
CCSG Expenses	\$42,158	\$68	\$16,000	(\$26,158)	-62.0%
CCSG Salaries	37,990	71,421	44,365	6,375	16.8%
CCSG Expenses - Equipment	10,000	7,645	12,000	2,000	20.0%
CCSG Sponsored Activities	100,000	88,097	163,100	63,100	63.1%
Club Support	50,000	24,517	40,000	(10,000)	-20.0%
District Donations	8,000	7,159	23,000	15,000	187.5%
Student Grants	100,000	0	100,000	0	0.0%
Hospitality	260	0	500	240	92.3%
CCSG Scholarships	275,000	20,000	275,000	0	0.0%
Individual Club Expenses	85,000	24,475	85,000	0	0.0%
Total Expenditures/Appropriations	708,408	243,382	758,965	50,557	7.1%
Ending Balance/Reserves					
CCSG	138,602	582,519	233,186	94,584	68.2%
CCSG 3% Reserve	21,252	7,301	22,769	1,517	7.1%
Individual Club Accounts	53,527	59,595	59,595	6,068	11.3%
Total Ending Balance/Reserves	213,381	649,415	315,550	102,169	47.9%
Expenditures/Appropriations & Ending Balance/Reserves	\$921,789	\$892,797	\$1,074,515	\$152,726	16.6%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTED BUDGET
CHAFFEY COLLEGE STUDENT REPRESENTATION

DESCRIPTION	2024-2025 ADOPTED BUDGET	2024-2025 ACTUAL	2025-2026 ADOPTED BUDGET	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance					
Student Representation	\$107,853	\$107,853	\$88,725	(\$19,128)	-17.7%
Total Beginning Balance	107,853	107,853	88,725	(\$19,128)	-17.7%
Income					
Student Representation Fee	104,700	102,914	110,000	5,300	5.1%
Total Income	104,700	102,914	110,000	5,300	5.1%
Total Beginning Balance and Income	\$212,553	\$210,767	\$198,725	(\$13,828)	-6.5%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Board of Governors	\$50,185	\$47,855	\$51,150	\$965	1.9%
Travel & Conference	1,000	3,734	7,500	6,500	650.0%
Memberships	0	552	2,000	2,000	0.0%
Promotional Goods	0	1,868	2,000	2,000	0.0%
CCSG Student Representation	50,000	64,431	80,000	30,000	60.0%
Administrative Costs	3,515	3,602	3,850	335	9.5%
Total Expenditures/Appropriations	104,700	122,042	146,500	41,800	39.9%
Ending Balance/Reserves					
Student Representation	107,853	88,725	52,225	(\$55,628)	-51.6%
Total Ending Balance/Reserves	107,853	88,725	52,225	(\$55,628)	-51.6%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$212,553	\$210,767	\$198,725	(\$13,828)	-6.5%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

AUXILIARY DONATION ACCOUNTS

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance					
Donation Accounts	\$381,605	\$381,605	\$387,559	\$5,954	1.6%
Charitable Gifts	25,828,173	25,828,173	27,027,500	1,199,327	4.6%
Total Beginning Balance	26,209,778	26,209,778	27,415,059	1,205,281	4.6%
Income					
Interest	300	76	300	0	0.0%
Investment Income	2,250,000	1,224,051	1,224,300		
Local Income	191,400	207,302	241,700	50,300	26.3%
Interfund	0	21,000,000	0	0	0.0%
Total Income	2,441,700	22,431,429	1,466,300	(975,400)	-39.9%
Total Beginning Balance and Income	\$28,651,478	\$48,641,207	\$28,881,359	\$229,881	0.8%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Supplies	\$75,200	\$62,523	\$77,800	\$2,600	3.5%
Operating Expenses	2,140,100	115,849	2,134,270	(5,830)	-0.3%
Capital Outlay	6,000	31,754	20,500	14,500	241.7%
Scholarships	19,000	16,022	33,300	14,300	75.3%
Contingency	201,100	0	200,130	(970)	-0.5%
Interfund	0	21,000,000	0	0	0.0%
Total Expenditures/Appropriations	2,441,400	21,226,148	2,466,000	24,600	1.0%
Ending Balance/Reserves					
Donation Accounts	151,905	387,559	201,529	49,624	32.7%
Charitable Gifts	26,058,173	27,027,500	26,213,830	155,657	0.6%
Total Ending Balance/Reserves	26,210,078	27,415,059	26,415,359	205,281	0.8%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$28,651,478	\$48,641,207	\$28,881,359	\$229,881	0.8%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

CAMPUS STORE

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance					
Campus Store	\$1,744,864	\$1,744,864	\$1,502,456	(\$242,408)	-13.9%
Prior Year Ending Balance Re-allocation	250,000	250,000	250,000	0	0.0%
Total Beginning Balance	1,994,864	1,994,864	1,752,456	(242,408)	-12.2%
Income					
Sales	3,421,000	3,382,929	3,460,000	39,000	1.1%
Total Income	3,421,000	3,382,929	3,460,000	39,000	1.1%
Total Beginning Balance and Income	\$5,415,864	\$5,377,793	\$5,212,456	(\$203,408)	-3.8%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Operational Expenses					
Salaries & Benefits	\$1,482,027	\$1,163,577	\$1,414,435	(\$67,592)	-4.6%
Banking Related Charges	65,000	72,156	65,000	0	0.0%
Supplies	7,250	7,797	8,250	1,000	13.8%
Utilities	20,000	19,393	20,000	0	0.0%
Accounting Costs	64,348	59,903	69,345	4,997	7.8%
Custodial	14,435	14,471	14,572	137	0.9%
Conference and Travel	100	2,791	3,600	3,500	3500.0%
Maintenance and Repair	39,000	35,238	44,000	5,000	12.8%
Dues and Memberships	2,000	2,089	2,000	0	0.0%
Other Operational Expense	10,500	9,385	10,750	250	2.4%
Total Operational Expenses	1,704,660	1,386,800	1,651,952	(52,708)	-3.1%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

CAMPUS STORE (CONTINUED)

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Expenditures/Appropriations & Ending Balance/Reserves					
Merchandise					
Books	865,000	899,297	800,500	(64,500)	-7.5%
Other	981,000	1,295,154	1,166,000	185,000	18.9%
Total Merchandise	1,846,000	2,194,451	1,966,500	120,500	6.5%
Other Expenses					
Commission	5,000	2,931	3,000	(2,000)	-40.0%
Bad Debt Expense	500	934	500	0	0.0%
Donations to District Activities	41,500	38,390	40,500	(1,000)	-2.4%
Equipment	10,000	1,831	10,000	0	0.0%
Contingency	63,340	0	37,548	(25,792)	-40.7%
Total Other Expenses	120,340	44,086	91,548	(28,792)	-23.9%
Total Expenditures	3,671,000	3,625,337	3,710,000	39,000	1.06%
Equity/Reserves					
Perpetual Inventory	478,723	345,669	345,669	(133,054)	-27.8%
Petty Cash	8,000	8,000	8,000	0	0.0%
Future Expansion	100,000	100,000	100,000	0	0.0%
Retained Earnings	1,158,141	1,298,787	1,048,787	(109,354)	-9.4%
Total Equity/Reserves	1,744,864	1,752,456	1,502,456	(242,408)	-13.9%
Total Expenditures/Appropriations & Ending Equity/Reserves	\$5,415,864	\$5,377,793	\$5,212,456	(\$203,408)	-3.8%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

CHILD DEVELOPMENT CENTER

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance	\$4,107,881	\$4,107,881	\$4,332,651	\$224,770	5.5%
Income					
Federal Income	0	0	0	0	0.0%
State Income	0	0	0	0	0.0%
Local Income	0	0	0	0	0.0%
Interest	150,000	189,976	180,000	30,000	20.0%
Unrealized Gain or Loss	0	34,794	0	0	0.0%
Total Income	150,000	224,770	180,000	30,000	20.0%
Total Beginning Balance and Income	\$4,257,881	\$4,332,651	\$4,512,651	\$254,770	6.0%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Academic Salaries	\$0	\$0	\$0	\$0	0.0%
Classified Salaries	0	0	0	0	0.0%
Benefits	0	0	0	0	0.0%
Materials and Supplies	0	0	0	0	0.0%
Operating Expenses	0	0	0	0	0.0%
Total Expenditures/Appropriations	0	0	0	0	0.0%
Ending Balance/Reserves					
Undesignated Reserve	4,257,881	0	4,512,651	254,770	6.0%
Ending Balance	0	4,332,651	0	0	0.0%
Total Ending Balance/Reserves	4,257,881	4,332,651	4,512,651	254,770	6.0%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$4,257,881	\$4,332,651	\$4,512,651	\$254,770	6.0%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

CHINO COMMUNITY CENTER

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance					
Chino Community Center	\$280,641	\$280,641	\$329,343	\$48,702	17.4%
Prior Year Ending Balance Re-allocation	0	0	15,000	15,000	0.0%
Total Beginning Balance	280,641	280,641	344,343	63,702	22.7%
Income					
Rental Fees	18,000	26,858	20,000	2,000	11.1%
Outside Support	82,702	112,861	118,184	35,482	42.9%
Sales	420,000	411,967	425,000	5,000	1.2%
Total Income	520,702	551,686	563,184	42,482	8.2%
Total Beginning Balance and Income	\$801,343	\$832,327	\$907,527	\$106,184	13.3%
Expenditures/Appropriations & Ending Balance/Reserves					
Chino Community Center General Operational Expenses					
Salaries & Benefits	\$12,711	\$12,707	\$13,112	\$401	3.2%
Supplies	2,265	2,265	2,265	0	0.0%
Utilities	67,520	97,680	102,000	34,480	51.1%
Maintenance and Repair	1,000	0	1,000	0	0.0%
Other Operational Expenses	208	208	208	0	0.0%
Total Operational Expenses	83,704	112,860	118,585	34,881	41.7%
Chino Community Center Rental Operational Expenses					
Salaries & Benefits	41,343	26,953	38,452	(2,891)	-7.0%
Supplies	6,005	1,328	6,505	500	8.3%
Outside Services	140,000	119,674	145,000	5,000	3.6%
Fixed Cost	8,000	8,526	8,000	0	0.0%
Other Operational Expenses	229,400	218,643	243,900	14,500	6.3%
Total Operational Expenses	424,748	375,124	441,857	17,109	4.0%
Other Expenses					
Equipment	7,000	0	10,000	3,000	42.9%
Contingency	5,250	0	7,742	2,492	47.5%
Total Other Expenses	12,250	0	17,742	5,492	44.8%
Total Chino Community Center General and Rental Expenditures	520,702	487,984	578,184	57,482	11.0%
Reserves					
Operational Cash Flow	280,641	344,343	329,343	48,702	17.4%
Total Reserves	280,641	344,343	329,343	48,702	17.4%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$801,343	\$832,327	\$907,527	\$106,184	13.3%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

FOOD SERVICES

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance	\$20,465	\$20,465	\$20,465	\$0	0.0%
Income					
Commission on Sales	0	0	0	0	100.0%
Total Income	0	0	0	0	100.0%
Total Beginning Balance and Income	\$20,465	\$20,465	\$20,465	\$0	0.0%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Operational Expenses					
Utilities	\$0	\$0	\$0	\$0	100.0%
Total Operational Expenses	0	0	0	0	100.0%
Other Expenses					
Contingency	900	0	900	0	0.0%
Total Other Expenses	900	0	900	0	0.0%
Total Expenditures	900	0	900	0	0.0%
Reserves					
Operational Cash Flow	19,565	20,465	19,565	0	0.0%
Total Reserves	19,565	20,465	19,565	0	0.0%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$20,465	\$20,465	\$20,465	\$0	0.0%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

SELF INSURANCE

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance	\$1,835,462	\$1,835,462	\$1,786,645	(\$48,817)	-2.7%
Income					
Interest	70,000	92,026	90,000	20,000	28.6%
Unrealized Gain or Loss	0	14,708	0	0	0.0%
Interfund Transfer	1,000,000	1,000,000	1,000,000	0	0.0%
Total Income	1,070,000	1,106,734	1,090,000	20,000	1.9%
Total Beginning Balance and Income	\$2,905,462	\$2,942,196	\$2,876,645	(\$28,817)	-1.0%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Retiree Benefits	\$1,000,000	\$1,155,551	\$1,000,000	\$0	0.0%
Total Expenditures/Appropriations	1,000,000	1,155,551	1,000,000	0	0.0%
Ending Balance/Reserves					
Undesignated Reserve	1,905,462	0	1,876,645	(28,817)	-1.5%
Ending Balance	0	1,786,645	0	0	0.0%
Total Ending Balance/Reserves	1,905,462	1,786,645	1,876,645	(28,817)	-1.5%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$2,905,462	\$2,942,196	\$2,876,645	(\$28,817)	-1.0%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

VACATION LIABILITY

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance	\$1,616,542	\$1,616,542	\$1,761,882	\$145,340	9.0%
Income					
Interest	45,000	72,378	70,000	25,000	55.6%
Unrealized Gain or Loss	0	12,962	0	0	0.0%
Interfund Transfer	60,000	60,000	60,000	0	0.0%
Total Income	105,000	145,340	130,000	25,000	23.8%
Total Beginning Balance and Income	\$1,721,542	\$1,761,882	\$1,891,882	\$170,340	9.9%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Salaries	\$80,000	\$0	\$80,000	\$0	0.0%
Total Expenditures/Appropriations	80,000	0	80,000	0	0.0%
Ending Balance/Reserves					
Undesignated Reserve	1,641,542	0	1,811,882	170,340	10.4%
Ending Balance	0	1,761,882	0	0	0.0%
Total Ending Balance/Reserves	1,641,542	1,761,882	1,811,882	170,340	10.4%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$1,721,542	\$1,761,882	\$1,891,882	\$170,340	9.9%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

CAPITAL PROJECTS

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE/INCOME					
Beginning Balance	\$29,818,588	\$29,818,588	\$34,975,736	\$5,157,148	17.3%
Income					
State Income					
Chino Instructional Building	280,480	280,481	0	(280,480)	-100.0%
Local Income					
International Student Tuition/Capital Outlay	46,320	39,570	46,320	0	0.0%
Interfund Transfer	50,000	50,000	50,000	0	0.0%
Construction Support Program	3,500,000	11,000,000	3,000,000	(500,000)	-14.3%
Baseball Field	0	0	0	0	0.0%
Redevelopment Income					
Chino	523,498	635,921	604,385	80,887	15.5%
County of San Bernardino, San Sevaïne	246,345	473,024	422,599	176,254	71.5%
Fontana	1,719,039	1,977,242	2,173,601	454,562	26.4%
Montclair	185,000	207,372	193,994	8,994	4.9%
Ontario	203,378	241,762	250,573	47,195	23.2%
Rialto	178,946	190,713	195,239	16,293	9.1%
Rancho Cucamonga	1,234,600	1,364,686	1,433,266	198,666	16.1%
Upland	178,840	210,385	214,144	35,304	19.7%
Interest Income					
General	133,000	51,577	52,000	(81,000)	-60.9%
Unrealized Gain or Loss	0	263,230	0	0	0.0%
Construction Support Program	250,000	207,172	276,000	26,000	10.4%
Central Plant Energy Optimization	1,500	1,028	1,000	(500)	-33.3%
Chino RDA	150,000	213,686	214,000	64,000	42.7%
Chino Health Science	6,155	3,188	4,000	(2,155)	-35.0%
County of San Bernardino, San Sevaïne	24,000	53,070	53,000	29,000	120.8%
Fontana - RDA	30,000	52,647	53,000	23,000	76.7%
Fontana - Lease Revenue II	2,500	1,642	2,000	(500)	-20.0%
Montclair RDA	25,000	22,749	23,000	(2,000)	-8.0%
Ontario RDA	4,000	14,655	15,000	11,000	275.0%
Rialto RDA	5,000	47,873	48,000	43,000	860.0%
Rancho Cucamonga RDA	75,000	91,503	92,000	17,000	22.7%
Upland RDA	14,000	24,254	24,000	10,000	71.4%
Baseball Field	150,000	368,202	368,000	218,000	145.3%
Solar Project	65,000	63,566	64,000	(1,000)	-1.5%
Total Income	9,281,601	18,151,198	9,873,121	591,520	6.4%
Total Beginning Balance and Income	\$39,100,189	\$47,969,786	\$44,848,857	\$5,748,668	14.7%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

CAPITAL PROJECTS (CONTINUED)

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Buildings	\$10,776,266	\$6,918,577	\$10,325,839	(\$450,427)	-4.2%
Architects/Consultants	3,744,413	2,000,968	2,017,467	(1,726,946)	-46.1%
Sites	9,317,676	1,473,042	10,872,062	1,554,386	16.7%
Salaries & Benefits	12,985	13,572	0	(12,985)	-100.0%
Equipment, Materials, Other Services	3,278,434	805,500	3,979,559	701,125	21.4%
Project Contingencies	3,666,632	0	5,245,679	1,579,047	43.1%
Fontana - Redevelopment	140,000	140,000	140,000	0	0.0%
Fontana - Lease Revenue	1,942,310	1,642,391	1,345,860	(596,450)	-30.7%
Total Expenditures/Appropriations	32,878,716	12,994,050	33,926,466	1,047,750	3.2%
Ending Balance/Reserves					
Undesignated Reserve	935,343	1,114,813	1,147,505	212,162	22.7%
Other					
Construction Support Program	196,594	10,844,036	2,206,001	2,009,407	1022.1%
Chino Instructional Building	0	0	0	0	0.0%
Chino Health Science	6,156	73,010	4,000	(2,156)	-35.0%
Baseball Field	214,883	8,433,085	1,438,000	1,223,117	569.2%
Fontana - Lease Revenue	5,349	37,618	4,980	(369)	-6.9%
Central Plant Energy Optimization	1,500	23,552	48,103	46,603	3106.9%
Redevelopment					
Chino RDA	673,499	5,279,381	818,385	144,886	21.5%
County of San Bernardino, San Sevaine	270,345	1,366,063	475,600	205,255	75.9%
Fontana RDA	1,749,039	2,179,889	2,226,601	477,562	27.3%
Montclair RDA	210,000	495,858	216,994	6,994	3.3%
Ontario RDA	207,378	485,976	265,573	58,195	28.1%
Rialto RDA	183,946	614,372	243,239	59,293	32.2%
Rancho Cucamonga RDA	1,309,601	2,815,458	1,525,266	215,665	16.5%
Upland RDA	192,840	685,282	238,144	45,304	23.5%
Solar Project	65,000	527,343	64,000	(1,000)	-1.5%
Total Ending Balance/Reserves	6,221,473	34,975,736	10,922,391	4,700,918	75.6%
Expenditures/Appropriations & Ending Balance/Reserves	\$39,100,189	\$47,969,786	\$44,848,857	\$5,748,668	14.7%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

SCHEDULED MAINTENANCE

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND INCOME					
Beginning Balance	\$770,370	\$770,370	\$1,313,171	\$542,801	70.5%
Income					
Interest	20,000	50,912	48,000	28,000	140.0%
Unrealized Gain or Loss	0	6,179	0	0	0.0%
Interfund Transfer	800,000	800,000	300,000	(500,000)	-62.5%
Total Income	820,000	857,091	348,000	(472,000)	-57.6%
Total Beginning Balance and Income	\$1,590,370	\$1,627,461	\$1,661,171	\$70,801	4.5%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Salaries and Benefits	\$179,014	\$96,634	\$190,976	\$11,962	6.7%
Operating Expenses	887,140	217,656	878,000	(9,140)	-1.0%
Total Expenditures/Appropriations	1,066,154	314,290	1,068,976	2,822	0.3%
Ending Balance/Reserves					
Undesignated Reserve	524,216	0	592,195	67,979	13.0%
Ending Balance	0	1,313,171	0	0	0.0%
Total Ending Balance/Reserves	524,216	1,313,171	592,195	67,979	13.0%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$1,590,370	\$1,627,461	\$1,661,171	\$70,801	4.5%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

MEASURE L BOND CONSTRUCTION

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

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 for our students and faculty.

Passage of Measure L Bond Construction (\$230 million) in 2002 has enabled the District to construct and renovate several buildings on the Rancho Cucamonga, Chino, and Fontana Campuses.

Completed projects on the Rancho Cucamonga Campus include: Marie Kane Center for Student Services/Administration, Don Berz Excellence Building, Michael Alexander Campus Center, Science Complex, Central Plant, Physical/Life/Health Science renovation, Math Success Center renovation, Center for the Arts, Sports Center, and gym renovation project.

On the Fontana Campus, the Fontana Academic Building opened for the Fall 2011 semester. This building houses classrooms, laboratories, a library, a Campus Store, and a dance studio.

The Chino Campus Main Instructional Building opened for the Spring 2008 semester, and the Health Science and Community Center buildings opened in Spring 2009. The Chino Community Center is home to the Hospitality Management, Interior Design, Fashion Design, Fashion Merchandising, and Culinary Arts programs.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

MEASURE L BOND CONSTRUCTION FUND

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE/INCOME					
Beginning Balance	\$2,375,397	\$2,375,397	\$679,043	(\$1,696,354)	-71.4%
Income					
Interest	250,000	82,866	25,000	(225,000)	-90.0%
Unrealized Gain or Loss	0	26,086	0	0	0.0%
Total Income	250,000	108,952	25,000	(225,000)	-90.0%
Total Beginning Balance and Income	\$2,625,397	\$2,484,349	\$704,043	(\$1,921,354)	-73.2%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Architect Fees	\$570,986	\$315,935	\$100,000	(\$470,986)	-82.5%
Operating Expenses	219,170	257,139	685	(218,485)	-99.7%
Building Improvement	1,404,429	1,232,232	603,358	(801,071)	-57.0%
Project Contingencies	257,062	0	0	(257,062)	-100.0%
Total Expenditures/Appropriations	2,451,647	1,805,306	704,043	(1,747,604)	-71.3%
Ending Balance/Reserves					
Undesignated Reserve	173,750	0	0	(173,750)	-100.0%
Ending Balance	0	679,043	0	0	0.0%
Total Ending Balance/Reserves	173,750	679,043	0	(173,750)	-100.0%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$2,625,397	\$2,484,349	\$704,043	(\$1,921,354)	-73.2%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTED BUDGET
MEASURE L BOND CONSTRUCTION PROJECTS BUDGETED

Measure L Bond

<u>Projects</u>	<u>2025-2026 Adopted Budget</u>
7.2 Swing Space	645,753
8.4.5 Instructional Building 1, Chino	685
9.0 Unallocated Reserves	57,605
	<u>\$704,043</u>

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

MEASURE P BOND CONSTRUCTION

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 voters. The passage of Measure P Bond Construction (\$700 million) will enable the District to construct and/or renovate several buildings on all three campuses.

Various projects are identified in the District's [Vision 2025 Facilities Master Plan and related addendum](#) and include a new Library/Learning Commons, Student Services Building, and Campus Center on the Rancho Cucamonga campus, new instructional buildings at all three campuses, and a new, permanent presence in the City of Ontario. [Measure P program quarterly updates](#) are available on the Chaffey College website.

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025-2026 ADOPTED BUDGET

MEASURE P BOND CONSTRUCTION FUND

DESCRIPTION	2024-2025 Adopted Budget	2024-2025 Actual	2025-2026 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE/INCOME					
Beginning Balance	\$124,572,790	\$124,572,790	\$249,564,859	\$124,992,069	100.3%
Income					
Interest	5,775,000	4,095,613	6,500,000	725,000	12.6%
Unrealized Gain or Loss	0	1,083,523	0	0	0.0%
Bond Receipts	0	524,160,632	0	0	0.0%
Total Income	5,775,000	529,339,768	6,500,000	725,000	12.6%
Total Beginning Balance and Income	\$130,347,790	\$653,912,558	\$256,064,859	\$125,717,069	96.4%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Architect Fees	\$25,742,653	\$4,288,616	\$46,128,087	\$20,385,434	79.2%
Operating Expenses	12,053,167	1,784,050	18,670,106	6,616,939	54.9%
Equipment	6,436,543	1,582,796	5,033,987	(1,402,556)	-21.8%
Site Acquisitions	61,912	0	0	(61,912)	-100.0%
Site Improvement	6,194,778	7,045,379	33,974,580	27,779,802	448.4%
Building Improvement	64,852,382	39,605,378	138,179,060	73,326,678	113.1%
Project Contingencies	10,314,755	250,041,480	6,699,809	(3,614,946)	-35.0%
Interfund	0	100,000,000	0	0	0.0%
Total Expenditures/Appropriations	125,656,190	404,347,699	248,685,629	123,029,439	97.9%
Ending Balance/Reserves					
Ending Balance	4,691,600	249,564,859	7,379,230	2,687,630	57.3%
Total Ending Balance/Reserves	4,691,600	249,564,859	7,379,230	2,687,630	57.3%
Total Expenditures/Appropriations & Ending Balance/Reserves	\$130,347,790	\$653,912,558	\$256,064,859	\$125,717,069	96.4%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTED BUDGET
MEASURE P BOND CONSTRUCTION PROJECTS BUDGETED

Measure P Bond

<u>Projects</u>	<u>2025-2026 Adopted Budget</u>
1.2 Instructional Building 1, Chino	1,046,213
1.3 Instructional Building 1, Fontana	27,975,333
1.11 Automotive Technology Lab, Fontana	48,879,453
2.2 Campus Center, Fontana	45,694,072
2.5 Library	24,539,098
2.8 Maintenance & Campus Police, Fontana	7,186,274
4.1 Michael Alexander Campus Center Addition & Renovation	14,847,903
6.3 Parking & Vehicular Circulation, Fontana	43,434,719
6.6 Swimming Pool Renovation	405,682
7.2 Swing Space	4,488,997
7.3 Ontario Campus Development	46,315
7.3.1 Ontario Campus, Parking & Vehicular Circulation (Sitework)	1,963,669
7.3.2 Ontario Campus, Welcome Center/Cybrary	2,678,800
7.3.3 Ontario Campus, Instructional Building/Student Support	1,259,531
7.4 Instructional Equipment	1,500,000
7.7 Campus Wide Upgrades, Rancho	1,071,793
7.8 Campus Wide Upgrades, Chino	6,703
7.9 Campus Wide Upgrades, Fontana	102,560
8.2 Campus Center/Student Services	1,455,213
9.0 Unallocated Reserves	20,103,295
	\$248,685,623

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

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

State General Apportionment – The primary revenue source for the unrestricted general fund budget is the state general apportionment. The maximum amount the District can receive is determined by the Student Centered Funding Formula (SCFF), which combines revenue from property taxes, enrollment fees, basic apportionment, and the Education Protection Account (EPA). The SCFF began in 2018-2019 and emphasizes student success by allocating funding based on a combination of FTES

(70%), low-income students served (20%), and student success metrics (10%). Together, these components make up the Total Computational Revenue (TCR). There are three funding options as the TCR is the maximum of: A. SCFF calculated revenue; B. Prior year SCFF calculated revenue plus COLA; or C. Minimum revenue commitment (a hold harmless clause that allows districts to receive at least the same funding received in 2017-2018 plus ongoing COLA. After 2024-2025, the hold harmless floor continues, but without the annual COLA increases).

Education Protection Account (EPA) – The EPA was created in November 2012 by Proposition 30 and has been amended with Proposition 55 in November 2016. Proposition 55 extends the temporary personal income tax increases enacted in 2012 for twelve years, expiring in December 2030. The quarter-percent sales tax increase expired as planned in December 2016.

Homeowners Property Tax Exemption – 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 \$36.46 per prior year FTES, if state funds are available.

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-12 and community college districts in California.

Approximately 25% of the lottery allocation is restricted to instructional materials only. The use of unrestricted lottery funds is at the discretion of the local governing board within broad parameters. The unrestricted portion of the lottery is used for utilities and software licenses/programs.

Full-Time Faculty Hiring – Funds provided by the State to districts to hire new full-time faculty to increase districts’ percentage of full-time faculty toward meeting the 75% full-time faculty goal.

Part-Time Faculty Compensation – Funds provided by the state to make part-time faculty salaries more comparable to full-time salaries for similar work, as determined through collective bargaining.

STRS On-behalf Income – On-behalf contributions are contributions made by the State of California, pursuant to Section 22955.1 of the Education Code, to CalSTRS on behalf of Local Educational Agencies members or school employees. As such, the Chancellor’s Office in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68 Accounting and Financial Reporting for Pension, and Amendment of GASB Statement No. 27, requires that the District records an equal amount of revenues and expenditures for the value of the on-behalf STRS contributions in its books.

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

International/Non-Resident Student Tuition – 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 2025-2026 fiscal year, the per unit enrollment fee is \$46.

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.

Material Fees – Fees charged for materials required for a credit or non-credit course. Materials are tangible personal property, owned and controlled by the student, and are of continued value to the student outside of the classroom setting. Examples include: textbooks, tool equipment, clothing, and materials necessary for a students' vocation training and employment.

Student 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.

Student Transportation Fees – Student approved fee for Omnitrans bus passes. Current student transportation fees for Fall 2025 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 2026 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.

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

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

Non-Instructional Hourly – Hourly non-instructional staff, working in counseling or 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.

Non-Instructional Management – Classified management and supervisory positions.

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

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 System (STRS) – Calculation is based on a percentage of projected employee salaries as regulated by the agency. The employer paid portion for STRS is 19.10% for 2025-2026.

STRS On-behalf Payments – On-behalf contributions are contributions made by the State of California, pursuant to Section 22955.1 of the Education Code, to CalSTRS on behalf of Local Educational Agencies members or school employees. As such, the Chancellor's Office in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68 Accounting and Financial Reporting for Pension, and Amendment of GASB Statement No. 27, requires that the District records an equal amount of revenues and expenditures for the value of the on-behalf STRS contributions in its books.

Public Employees Retirement System (PERS) – Calculation is based on a percentage of projected employee salaries as regulated by the agency. The employer paid portion of PERS is 26.81% for 2025-2026.

FICA/Medicare – Calculation is based on a percentage of projected employee salaries as regulated by the agency and is 6.2% and 1.45% for 2025-2026.

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 0.05% for 2025-2026.

Workers' Compensation Insurance – Calculation is based on a percentage of projected employee salaries as regulated by the agency and is 2.16% for 2025-2026.

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

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

Travel/Conference/Training – 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 – For improving or repairing District facilities. Such costs include resurfacing of parking lots, roofing, etc.

Building Improvements – For repairing and modifying the buildings on the campus.

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

Computer Equipment – For purchase of computer equipment.

Student Technology Plan – Plan related to the support of student success by providing student access to college technology. An optional fee is charged to students to ensure the student computer labs are equipped with current hardware and software and to provide high-speed wireless access and connectivity to the internet.

Equipment (Computer Technology) – For purchase of equipment in accordance with the strategic computer technology plan.

Technology Plan – To purchase technical equipment including computers.

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

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

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

OTHER OUTGO

Student Financial Aid – Direct financial aid (scholarships, grants, and loans) and payments to or for students for enrollment fees, books, supplies, and childcare services, etc.

Other Uses – Expenditures for other uses of funds such as bankruptcy losses, investment losses, and other outgo.

One-Time Funding Initiative – Funding set aside for expenditures that do not occur on an ongoing basis for various initiatives including: institutional, facilities, parking, and Resource Allocation Committee (RAC).

Contingencies – Used to record that portion of current fiscal year's appropriation, not designated for any specific purpose, and held available for transfer to specific appropriations as needed during the fiscal year.

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.

RESERVES AND ENDING BALANCE

Board Designated Reserve – Maintain a minimum of two months of expenditures in the unrestricted general fund reserve as required by Governing Board.

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

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.

Other Post-Employment Benefits (OPEB) Reserve – For post-employment retiree benefits.

Technology Reserve – For future planned replacement of technology pursuant to the Technology Replacement Plan.

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

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

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

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

Enrollment Reserve – To address possible enrollment declines.

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.

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

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: California College Promise, Physical Plant and Instructional Support, Financial Aid programs, Student Equity and Achievement, Nursing and Enrollment Growth and Retention program.

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. Parking fees are \$30 for Fall 2025 and Spring 2026 and \$15 for Summer 2026 for both regular and CCPG students. Motorcycle parking fees are \$10 for all terms in the 2025-2026 academic year. 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 – Moneys collected pursuant to EC §76060.5 that provides for a student representation fee of two (\$2) dollars per semester. One dollar (\$1) of every two-dollar (\$2) fee collected shall be expended to establish and provide support for governmental affairs representatives of local or statewide student body organizations who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the state government, and support student participatory governance meetings and activities. The remaining dollar will be distributed

to the Board of Governors to be expended on the establishment and to support the operations of a statewide community college student organization, recognized by the Board of Governors of the California Community Colleges.

EXPENDITURES

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

CHAFFEY COMMUNITY COLLEGE DISTRICT

DISCLOSURES

Changes to 2024-2025 Adopt Budget Book Presentation

Certain revisions to the 2024-2025 Adopted Budget book's beginning and ending reserves and fund balance were made in the 2025-2026 Adopted Budget book. These revisions were made to ensure alignment between internal and external reporting and did not affect the budgeted revenue, budgeted expense, or budgeted surplus/(deficit) in the 2024-2025 or 2025-2026 Adopted Budgets.

Reclassifications

Reclassifications involve shifting amounts from one account to another to enhance the comparability of financial information presented in the budget book. The following revisions were made to align with the 2024-2025 actuals and the 2025-2026 adopted budget:

- Restricted General Fund (pages 19 and 33): The 2024-2025 budgeted allocation for Basic Needs was reclassified from State Block Grant to Student Success, Equity, and Support Programs in the amount of \$1,335,409.
- Auxiliary Donation Accounts (page 45): The 2024-2025 budgeted investment income related to the MacKenzie Scott Charitable Gift was reclassified from Local Income to Investment Income in the amount of \$2,250,000.

Adjustments to Revenue and Expense

An Annual Financial and Budget Report is submitted to the California Community College Chancellor's Office approximately two and a half months after the Governing Board approves the Adopted Budget. During the preparation of this report, additional adjustments to expenses and revenue related to the 2023-2024 fiscal year were identified. These adjustments were reflected in the Annual Financial and Budget Report but not in the 2024-2025 Adopted Budget due to timing constraints.

- Child Development Center: Included \$462,698 in state funds that should have been returned (page 48).
- Student Representation Fund: Excluded \$44,445 in expenses owed to the Board of Governors (page 44).

The 2024-2025 Adopted Budget beginning and ending reserves and fund balances for these funds have been updated accordingly in the 2025-2026 Adopted Budget book.

Corrections to Reserves and Fund Balances

During the Annual Financial and Budget Report preparation, discrepancies were identified in the ending reserves and fund balances as of June 30, 2024. Further analysis conducted during the 2024-2025 fiscal year revealed the follow funds had differences were due to:

- Rounding and other insignificant variances: Chaffey College Student Governance (-\$37), Measure L Bond Construction Fund (+\$34) and Measure P Bond Construction Fund (+\$1).
- Formula errors: In 2020-2021, Reserves for Prior Year Savings for Current Year Programs were added to the Campus Store reserves but were inadvertently excluded from the formula for the subsequent beginning actual reserves balance. The excluded Reserves for Prior Year Savings for Current Year Programs amounted to \$472,892 over three years.

The 2024-2025 Adopted Budget beginning and ending reserves and fund balances for these funds have been updated accordingly in the 2025-2026 Adopted Budget book.

CHAFFEY COMMUNITY COLLEGE DISTRICT

DISCLOSURES

Summary by fund of the revisions to the 2024-2025 Adopted Budget book beginning reserves and fund balance in the 2025-2026 Adopted Budget book.

	2024-2025 Budgeted Beginning Reserves and Fund Balance			2024-2025 Budgeted Beginning Reserves and Fund Balance
Fund	2024-2025 Budget Book	Revenue and Expense	Corrections	2025-2026 Budget Book
Chaffey College Student Governance	\$ 506,626	\$ 0	-\$ 37	\$ 506,589
Student Representation Fee	152,298	-44,445	0	107,853
Campus Store	1,521,973	0	+472,891	1,994,864
Child Development Center	4,570,579	-462,698	0	4,107,881
Measure L Bond Construction Fund	2,375,363	0	+34	2,375,397
Measure P Bond Construction Fund	124,572,789	0	+1	124,572,790

Summary by fund of the reclassifications to the 2024-2025 Adopted Budget book revenue in the 2025-2026 Adopted Budget book.

		2024-2025 Budgeted Revenue		2024-2025 Budgeted Revenue
Fund	Income	2024-2025 Budget Book	Reclassification	2025-2026 Budget Book
Restricted General Fund				
	State Block Grant	\$ 17,261,789	-\$ 1,335,409	\$ 15,926,380
	Student Success, Equity, and Support Programs	18,034,990	1,335,409	19,370,399
	Total	\$35,296,779	\$ 0	\$ 35,296,779
Auxiliary Donation Accounts				
	Local Income	\$ 2,441,400	-2,250,000	\$ 191,400
	Investment Income	0	2,250,000	2,250,000
	Total	\$ 2,441,400	\$ 0	\$ 2,441,400