

CHAFFEY COMMUNITY COLLEGE DISTRICT

2025 – 2026 TENTATIVE BUDGET



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SECTION I

EXECUTIVE SUMMARY

TENTATIVE BUDGET 2025-2026

Executive Summary

The Chaffey Community College District (the District or Chaffey College) 2025-2026 Tentative Budget is presented to the Governing Board in this document. The purpose of the tentative budget is to establish spending authority for 2025-2026 District operations until the state budget is signed and approved.

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

The District's tentative budget is designed to support the following institutional goals:

- Chaffey College will be an equity-driven college that fosters success for all students.
- Chaffey College will ensure learning and timely completion of students' educational goals.
- Chaffey College will develop and maintain programs and services that maximize students' opportunities and reflect community needs.
- Chaffey College will optimize the use of technological tools and infrastructure to advance institutional efficiency and student learning.
- Chaffey College will efficiently and effectively manage systems, processes, and resources to maximize capacity.
- Chaffey College will responsively adapt to changes in students' academic and career needs.
- Chaffey College will prioritize and align professional learning for all employees to support the achievement of Chaffey goals.

The District's tentative unrestricted general fund budget includes a budgeted 2025-2026 ending balance/reserve of \$52,569,593 (29.75%) and the following budgeted income and expenditures:

Budgeted Income	<u>\$ 173,997,672</u>
Budgeted Expenditures	<u>\$ 176,779,939</u>

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

Dr. Henry D. Shannon
Superintendent/President

SECTION II

UNRESTRICTED GENERAL FUND

**CHAFFEY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Income				
Federal Income				
FWS Administrative Allowance	\$15,373	\$15,000	\$15,000	\$15,000
SEOG Grant Administrative Allowance	47,576	31,000	31,000	31,000
Pell Grant Administrative Allowance	38,045	36,000	46,836	36,000
Forest Reserve	92,672	80,000	80,000	80,000
Total Federal Income	193,666	162,000	172,836	162,000
State Income				
Basic Apportionment	68,541,259	69,006,207	72,017,229	70,578,136
Education Protection Act	14,398,879	14,445,193	13,414,907	16,361,593
Prior Year Adjustment	659,451	0	1,226,038	0
Prior Year Adjustment EPA	(170,347)	0	372,170	0
Homeowners Property Tax Exemption	260,687	280,000	221,439	280,000
Mandated Costs Block Grant	585,364	540,000	591,781	611,022
Lottery	3,671,562	3,319,771	3,090,981	3,319,771
Full-Time Faculty Hiring	1,898,571	1,856,923	1,856,923	1,856,923
Part-Time Faculty Compensation	395,514	363,854	363,854	363,854
STRS On-behalf Income	3,944,883	3,944,883	3,944,883	3,944,883
Other State Income	202,134	299,617	177,888	281,617
Total State Income	94,387,957	94,056,448	97,278,093	97,597,799
Local Income				
Property Taxes	38,300,556	38,405,276	43,117,899	43,372,385
Property Taxes-RDA Residual & Asset Liquidation	22,992,561	23,066,517	18,724,410	19,031,143
Contract Instruction	372,786	1,223,684	396,235	1,172,562
Personal Property Sales	8,572	10,000	0	10,000
Rental Fees	11,514	70,000	25,441	70,000
Interest	4,607,218	3,400,000	4,345,562	3,400,000
Unrealized Gain or Loss	1,730,173	0	1,317,534	0
International/Non-Resident Student Tuition	2,396,954	2,400,000	2,268,448	2,400,000
Enrollment Fees	4,774,306	5,170,597	5,505,663	5,358,000
Community Education Fees	0	300,663	0	300,663
Other Student Fees	364,686	28,000	533,849	28,000
Materials Fees	27,336	25,000	35,210	35,000
Technology Fees	343,844	345,000	372,227	375,000
Transportation Fees	378,074	400,000	412,850	445,000
Miscellaneous Income	1,009,481	240,120	290,557	240,120
Total Local Income	77,318,061	75,084,857	77,345,885	76,237,873
Total Income	\$171,899,684	\$169,303,305	\$174,796,814	\$173,997,672

**CHAFFEY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED
2025-2026 TENTATIVE BUDGET (continued)**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Expenditures/Appropriations				
Academic Salaries				
Instructional Contract	\$23,654,301	\$24,678,627	\$23,313,876	\$26,318,023
Non-Instructional Contract	5,326,200	5,968,137	5,478,615	6,009,281
Non-Instructional Management	5,344,401	4,965,220	5,114,053	5,295,861
Instructional Hourly	21,784,684	22,514,440	23,326,035	25,701,038
Non-Instructional Hourly	937,194	1,099,383	1,018,779	1,466,676
Total Academic Salaries	57,046,780	59,225,807	58,251,358	64,790,879
Classified Salaries				
Non-Instructional Contract	19,698,147	22,777,292	20,789,526	23,923,692
Non-Instructional Management	5,687,908	7,230,575	6,121,785	7,317,518
Instructional Aides Contract	2,782,407	3,348,705	2,857,192	3,647,153
Non-Instructional Hourly	861,488	973,839	1,071,279	965,821
Instructional Hourly	1,067,192	1,316,714	1,081,940	1,365,714
Total Classified Salaries	30,097,142	35,647,125	31,921,722	37,219,898
Employee Benefits				
State Teachers Retirement	12,195,421	12,317,901	11,126,009	11,319,398
STRS On-behalf Payments	3,944,883	3,944,883	3,944,883	3,944,883
Public Employees Retirement	12,242,491	9,377,831	8,052,380	9,446,167
FICA/Medicare	3,435,351	3,604,878	3,286,657	4,679,046
Health and Welfare Insurance	11,830,820	15,938,875	15,147,992	15,979,477
Unemployment Insurance	118,905	51,359	45,087	48,850
Worker's Compensation Insurance	1,583,977	2,025,106	1,902,652	2,116,872
Total Employee Benefits	45,351,848	47,260,833	43,505,660	47,534,693
Books and Supplies				
Books	8,228	52,349	12,169	47,710
Supplies	1,360,395	1,754,838	1,424,339	1,790,173
Total Books and Supplies	1,368,623	1,807,187	1,436,508	1,837,883
Operating Expenses				
Service Contracts	717,131	1,109,493	466,372	1,144,591
Travel/Conference/Training	286,536	495,058	223,365	522,758
Dues and Memberships	186,455	215,596	194,742	214,386
Postage	42,618	127,600	104,944	127,600
Property and Liability Insurance	2,415,817	2,463,165	2,260,038	2,463,165
Utilities	2,865,782	3,812,570	3,334,852	3,928,239
Repairs and Maintenance	678,382	1,061,611	1,381,368	1,717,907
Legal, Election, and Audit Expenses	555,884	564,800	661,392	860,000
Other Operating Expenses	4,707,407	7,071,358	6,263,832	6,573,103
Total Operating Expenses	12,456,012	16,921,251	14,890,905	17,551,749

**CHAFFEY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED
2025-2026 TENTATIVE BUDGET (continued)**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Capital Outlay				
Site Improvement	0	1,000	0	1,000
Building Improvement	70,992	63,162	59,900	78,162
Library Books	0	3,000	0	3,000
Equipment (Computer Technology)	303,489	135,700	687,250	124,700
Student Technology Plan	0	703,033	436,665	709,989
Technology Plan	461,878	600,000	610,442	599,500
Equipment	455,117	371,297	5,008,969	392,127
Vehicle Replacement	151,263	170,683	132,365	100,000
Lease/Purchase Agreements	202,519	223,092	214,145	223,092
Total Capital Outlay	1,645,258	2,270,967	7,149,736	2,231,570
Other Outgo				
Student Financial Aid	0	139,600	1,724	94,600
Other Uses	1,096,524	1,435,606	1,254,449	1,435,606
One-Time Funding Initiative	0	1,208,909	0	1,291,456
Contingency	0	500,000	0	500,000
Interfund Transfers	19,421,000	5,410,000	13,082,216	2,291,605
Total Other Outgo	20,517,524	8,694,115	14,338,389	5,613,267
Total Expenditures/Appropriations	<u>\$168,483,187</u>	<u>\$171,827,285</u>	<u>\$171,494,278</u>	<u>\$176,779,939</u>
Current Year Surplus/(Deficit)	3,416,497	(2,523,980)	3,302,536	(2,782,267)
Reserves and Ending Balance				
Board Designated Reserve	28,080,531	28,637,881	28,582,380	29,463,323
Board Designated Project Reserves				
Revolving Cash	40,000	40,000	40,000	40,000
OPEB Reserve	500,000	500,000	500,000	500,000
Technology Reserve	1,000,000	1,000,000	2,000,000	2,000,000
Vehicle Replacement Plan Reserve	500,000	500,000	500,000	500,000
Resource Allocation Committee (RAC) Reserve	500,000	500,000	500,000	500,000
Capital Outlay Replacement/TCO Reserve	1,000,000	1,000,000	1,000,000	1,000,000
PERS/STRS Reserve	2,000,000	2,000,000	3,000,000	3,000,000
Enrollment Reserve	7,000,000	7,000,000	7,000,000	7,000,000
Undesignated Reserve	11,455,794	8,530,280	12,256,480	8,593,270
Total Reserves and Ending Balance	52,076,325	49,708,161	55,378,860	52,596,593
Percent Reserves and Ending Balance	30.91%	28.93%	32.29%	29.75%
Total Expenditures/Appropriations & Reserves/Ending Balance	\$220,559,512	\$221,535,446	\$226,873,138	\$229,376,532

SECTION III

BUDGET ANALYSIS

CHAFFEY COMMUNITY COLLEGE DISTRICT
Ten-Year Comparison
Unrestricted General Fund

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Projected	2025-2026 Tentative
INCOME SOURCE										
State Apportionment	\$89,517,568	\$93,707,203	\$101,243,182	\$109,306,572	\$113,690,986	\$120,525,655	\$134,473,237	\$149,172,762	\$135,765,232	\$135,842,954
Miscellaneous	10,424,180	7,689,166	9,183,481	18,410,120	10,391,128	12,413,998	15,594,447	19,055,360	35,940,601	34,834,947
Lottery	2,507,263	2,693,531	2,208,651	3,172,551	2,794,018	3,159,238	3,649,985	3,671,562	3,090,981	3,319,771
Total Income	\$102,449,011	\$104,089,900	\$112,635,314	\$130,889,243	\$126,876,132	\$136,098,891	\$153,717,669	\$171,899,684	\$174,796,814	\$173,997,672
EXPENDITURES										
Operational	99,964,740	103,952,122	111,735,006	120,455,944	116,125,983	133,970,215	151,388,881	168,483,187	171,494,278	176,779,939
Total Expenditures	\$99,964,740	\$103,952,122	\$111,735,006	\$120,455,944	\$116,125,983	\$133,970,215	\$151,388,881	\$168,483,187	\$171,494,278	\$176,779,939
Surplus or (Deficit)	2,484,271	137,778	900,308	10,433,299	10,750,149	2,128,676	2,328,788	3,416,497	3,302,536	(2,782,267)
SUMMARY OF RESERVES										
Board Designated Reserve	6,997,532	7,276,649	7,821,450	8,431,916	8,128,819	9,377,915	25,231,480	28,120,531	28,622,380	29,503,323
OPEB Reserve	500,000	500,000	500,000	500,000	500,000	1,000,000	1,000,000	500,000	500,000	500,000
Technology Reserve	600,000	600,000	600,000	600,000	1,600,000	2,000,000	2,000,000	1,000,000	2,000,000	2,000,000
Vehicle Replacement Plan Reserve	100,000	100,000	100,000	100,000	100,000	500,000	500,000	500,000	500,000	500,000
Resource Allocation Committee (RAC) Reserve	500,000	300,000	300,000	300,000	300,000	500,000	500,000	500,000	500,000	500,000
Capital Outlay Replacement/TCO Reserve	200,000	300,000	300,000	300,000	300,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
PERS/STRS Reserve	1,343,999	1,343,999	1,343,999	1,343,999	1,343,999	3,000,000	3,000,000	2,000,000	3,000,000	3,000,000
One-Time Funding Reserve	2,661,425	2,161,425	2,161,425	1,033,784	0	0	0	0	0	0
Enrollment Reserve	0	0	0	19,000,000	19,000,000	10,000,000	10,000,000	7,000,000	7,000,000	7,000,000
Undesignated Reserve	7,804,979	8,263,641	8,619,148	569,622	11,656,652	20,211,096	6,514,221	11,455,794	12,256,480	8,593,270
Total Reserves	\$20,707,935	\$20,845,714	\$21,746,022	\$32,179,321	\$42,929,470	\$47,589,011	\$49,745,701	\$52,076,325	\$55,378,860	\$52,596,593
Reserve % of Expenditures	20.72%	20.05%	19.46%	26.71%	36.97%	35.52%	32.86%	30.91%	32.29%	29.75%

SECTION IV

RESTRICTED GENERAL FUND

**CHAFFEY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - RESTRICTED
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Beginning Balance				
Beginning Balance	\$7,488,504	\$7,740,819	\$7,740,819	\$6,768,869
Net Beginning Balance	7,488,504	7,740,819	7,740,819	6,768,869
Income				
Federal Income				
Student Financial Aid/Federal Work-Study	307,448	761,905	189,169	477,610
HEERF-Higher Education Emergency Relief Fund	3,181,943	0	0	0
Career Technical Education - Perkins	810,003	1,003,750	60,311	880,687
Other Federal Income	1,378,962	2,092,530	755,893	1,496,879
Total Federal Income	5,678,356	3,858,185	1,005,373	2,855,176
State Income				
Disabled Programs and Services	2,081,468	3,421,614	1,564,087	3,223,595
Extended Opportunity Programs and Services	2,724,466	4,351,156	3,593,738	3,848,140
Staff Development and Diversity	175,814	470,055	252,413	466,956
Student Equity and Achievement	9,727,243	18,034,990	11,683,964	20,534,671
State Block Grant	18,705,689	17,261,789	12,754,845	11,623,354
Telecommunications and Technology Infrastructure Programs	230,277	833,683	433,435	575,248
Strong Workforce, Welfare Reform and Economic Development	5,249,602	9,846,543	5,968,153	3,887,407
Center of Excellence	229,846	0	0	0
Lottery	1,772,514	1,329,386	1,817,701	1,329,385
STRS On-behalf Income	596,544	596,544	596,544	596,544
Other State Income	960,187	8,575,391	2,122,963	8,943,371
Total State Income	42,453,650	64,721,151	40,787,843	55,028,671
Local Income				
Student Health Fees	918,366	925,000	998,217	1,050,000
Parking Fees	273	278,683	353,407	651,561
Center of Excellence	231	68,490	0	68,490
Miscellaneous Income	1,336,979	3,108,827	529,898	2,156,538
Intrafund Transfer	0	0	172,216	881,605
Total Local Income	2,255,849	4,381,000	2,053,738	4,808,194
Total Income	<u>\$50,387,855</u>	<u>\$72,960,336</u>	<u>\$43,846,954</u>	<u>\$62,692,041</u>
Net Beginning Balance & Total Income	\$57,876,359	\$80,701,155	\$51,587,773	\$69,460,910

**CHAFFEY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - RESTRICTED
2025-2026 TENTATIVE BUDGET (continued)**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Expenditures/Appropriations				
Academic Salaries				
Instructional Contract	\$545,850	\$662,664	\$409,778	\$455,884
Non-Instructional Contract	2,404,296	2,373,913	1,995,761	2,334,289
Non-Instructional Management	218,309	182,865	213,496	261,287
Instructional Hourly	0	20,000	296	0
Non-Instructional Hourly	4,371,921	2,957,022	4,940,897	3,641,925
Total Academic Salaries	7,540,376	6,196,464	7,560,228	6,693,385
Classified Salaries				
Non-Instructional Contract	3,328,440	4,432,526	2,560,743	4,473,312
Non-Instructional Management	1,963,639	3,392,736	2,362,708	3,107,691
Instructional Aides Contract	193,360	196,018	196,020	281,649
Non-Instructional Hourly	1,841,575	1,982,986	1,938,928	2,060,713
Instructional Hourly	218,199	573,731	329,458	484,512
Total Classified Salaries	7,545,213	10,577,997	7,387,857	10,407,877
Employee Benefits				
State Teachers Retirement	1,283,789	1,145,783	1,298,314	1,293,811
STRS On-behalf Payments	596,544	596,544	596,544	596,544
Public Employees Retirement	1,427,712	2,209,496	1,289,730	2,117,254
FICA/Medicare	662,742	905,718	644,395	875,277
Health and Welfare Insurance	1,941,323	2,807,612	1,622,189	2,836,420
Unemployment Insurance	7,203	21,178	7,219	18,676
Worker's Compensation Insurance	268,246	393,593	323,259	381,931
Total Employee Benefits	6,187,559	8,079,924	5,781,650	8,119,913
Books and Supplies				
Books	214,465	272,925	330,404	305,444
Supplies	933,118	8,562,325	1,065,017	8,194,901
Total Books and Supplies	1,147,583	8,835,250	1,395,421	8,500,345

**CHAFFEY COMMUNITY COLLEGE DISTRICT
GENERAL FUND - RESTRICTED
2025-2026 TENTATIVE BUDGET (continued)**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Operating Expenses				
Service Contracts	2,340,721	5,040,557	2,590,141	4,101,330
Travel/Conference/Training	246,020	553,939	211,547	342,258
Dues and Memberships	37,281	11,445	20,769	16,426
Postage	27,547	75,000	19	75,000
Property and Liability Insurance	7,920	10,000	8,905	10,000
Utilities	3,394	15,125	8,972	8,150
Repairs and Maintenance	235,096	141,133	206,340	131,920
Other Operating Expenses	5,222,545	20,532,531	5,144,769	14,481,607
Total Operating Expenses	8,120,524	26,379,730	8,191,462	19,166,691
Capital Outlay				
Site Improvement	6,995,737	1,883,678	1,106,794	504,688
Building Improvement	2,139,256	4,395,534	555,615	3,759,711
Library Books	83,114	87,200	126,751	152,200
Computer Equipment	1,121,238	664,991	369,761	724,653
Equipment	2,058,913	2,043,051	2,274,426	2,278,746
Lease/Purchase Agreements	34,046	76,600	33,950	39,100
Total Capital Outlay	12,432,304	9,151,054	4,467,297	7,459,098
Other Outgo				
Student Financial Aid	7,161,981	10,318,471	10,034,989	7,426,249
Designated Contingency	0	1,162,265	0	1,687,352
Total Other Outgo	7,161,981	11,480,736	10,034,989	9,113,601
Total Expenditures/Appropriations	<u>\$50,135,540</u>	<u>\$80,701,155</u>	<u>\$44,818,904</u>	<u>\$69,460,910</u>
Current Year Surplus/(Deficit)	252,315	(7,740,819)	(971,950)	0
Reserves and Ending Balance				
Designated Reserve/Ending Balance	<u>7,740,819</u>	<u>0</u>	<u>6,768,869</u>	<u>0</u>
Total Reserves and Ending Balance	7,740,819	0	6,768,869	0
Total Expenditures/Appropriations & Reserves/Ending Balance	\$57,876,359	\$80,701,155	\$51,587,773	\$69,460,910

SECTION V

CAPITAL PROJECTS FUND GROUPS

**CHAFFEY COMMUNITY COLLEGE DISTRICT
BOND FUND MEASURE L
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Beginning Balance and Income				
Beginning Balance	\$7,516,384	\$2,375,363	\$2,375,363	\$871,305
Income				
Interest	283,350	250,000	94,849	95,000
Unrealized Gain or Loss	129,964	0	26,086	0
Total Income	413,314	250,000	120,935	95,000
Total Beginning Balance and Income	\$7,929,698	\$2,625,363	\$2,496,298	\$966,305
Expenditures/Appropriations & Ending Balance/Reserves				
Expenditures/Appropriations				
Architect Fees	\$645,060	\$570,986	\$222,500	\$257,285
Operating Expenses	444,660	219,170	256,319	8,692
Equipment	0	0	0	86,060
Building Improvement	4,464,615	1,404,429	1,146,174	545,753
Project Contingencies	0	257,062	0	0
Total Expenditures/Appropriations	5,554,335	2,451,647	1,624,993	897,790
Ending Balance/Reserves				
Ending Balance	2,375,363	173,716	871,305	68,515
Total Ending Balance/Reserves	2,375,363	173,716	871,305	68,515
Total Expenditures/Appropriations & Ending Balance/Reserves	\$7,929,698	\$2,625,363	\$2,496,298	\$966,305

**CHAFFEY COMMUNITY COLLEGE DISTRICT
BOND FUND MEASURE P
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
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Beginning Balance and Income

Beginning Balance	\$154,314,178	\$124,572,790	\$124,572,790	\$269,948,800
Income				
Interest	5,929,244	5,775,000	2,705,219	2,400,000
Unrealized Gain or Loss	2,125,488	0	1,083,523	0
Bond Receipts	0	0	424,160,632	0
	123	0	0	0
Total Income	8,054,855	5,775,000	427,949,374	2,400,000
Total Beginning Balance and Income	\$162,369,033	\$130,347,790	\$552,522,164	\$272,348,800

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

Expenditures/Appropriations				
Architect Fees	\$2,050,953	\$25,743,653	\$2,660,538	\$27,879,844
Operating Expenses	2,602,079	12,053,167	1,336,973	13,316,928
Equipment	310,506	6,436,543	1,374,313	5,765,266
Site Acquisitions	0	61,912	0	0
Site Improvement	12,714,497	6,194,778	5,587,154	39,216,637
Building Improvement	20,118,208	57,158,950	21,572,906	175,487,790
Project Contingencies	0	18,007,187	880,848	7,847,095
Interfund	0	0	249,160,632	0
Total Expenditures/Appropriations	37,796,243	125,656,190	282,573,364	269,513,560
Ending Balance/Reserves				
Ending Balance	124,572,790	4,691,600	269,948,800	2,835,240
Total Ending Balance/Reserves	124,572,790	4,691,600	269,948,800	2,835,240
Total Expenditures/Appropriations & Ending Balance/Reserves	\$162,369,033	\$130,347,790	\$552,522,164	\$272,348,800

**CHAFFEY COMMUNITY COLLEGE DISTRICT
CAPITAL PROJECTS
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Beginning Balance and Income				
Beginning Balance	\$25,351,948	\$29,818,588	\$29,818,588	\$34,005,836
Income				
State Income				
Chino Instructional Building	3,728,918	280,480	330,975	32,250
Local Income				
International Student Tuition/Capital Outlay	0	46,320	39,570	46,320
Interfund Transfer	60,600	50,000	50,000	50,000
Construction Support Program	7,500,000	3,500,000	11,000,000	0
Baseball Field	8,063,644	0	0	0
Redevelopment Income				
Chino	569,087	523,498	539,815	539,656
County of San Bernardino, San Sevaime	303,206	246,345	361,565	258,443
Fontana	1,847,185	1,719,039	1,446,750	1,791,143
Montclair	195,610	185,000	145,554	174,479
Ontario	212,151	203,378	182,996	215,024
Rialto	188,851	178,946	138,743	185,621
Rancho Cucamonga	1,276,556	1,234,600	955,280	1,299,094
Upland	190,093	178,840	152,254	187,870
Interest Income				
General	125,167	133,000	3,073	3,000
Unrealized Gain or Loss	244,113	0	263,230	0
Construction Support Program	275,149	250,000	276,229	276,000
Central Plant Energy Optimization	1,897	1,500	1,022	1,000
Chino RDA	159,955	150,000	206,564	207,000
Chino Health Science	4,821	6,155	3,167	3,000
County of San Bernardino, San Sevaime	33,288	24,000	50,486	50,000
Fontana - RDA	37,840	30,000	37,844	38,000
Fontana - Lease Revenue II	3,160	2,500	1,632	2,000
Montclair RDA	30,140	25,000	22,972	23,000
Ontario RDA	6,413	4,000	12,328	12,000
Rialto RDA	36,305	5,000	54,713	55,000
Rancho Cucamonga RDA	87,357	75,000	80,219	80,000
Upland RDA	16,695	14,000	22,169	22,000
Baseball Field	1,239	150,000	365,781	366,000
Solar Project	74,394	65,000	76,928	77,000
Total Income	25,273,834	9,281,601	16,821,859	5,994,900
Total Beginning Balance and Income	\$50,625,782	\$39,100,189	\$46,640,447	\$40,000,736

CHAFFEY COMMUNITY COLLEGE DISTRICT
CAPITAL PROJECTS
2025-2026 TENTATIVE BUDGET (continued)

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Expenditures/Appropriations & Ending Balance/Reserves				
Expenditures/Appropriations				
Buildings	\$12,168,341	\$10,776,266	\$6,847,767	\$8,998,869
Architects/Consultants	115,371	3,744,413	1,979,305	1,947,833
Sites	5,689,227	9,317,676	1,431,387	7,021,555
Salaries and Benefits	13,011	12,985	12,984	13,745
Equipment, Materials, Other Services	1,042,494	3,278,434	580,777	3,763,094
Project Contingencies	0	2,666,632	0	3,835,664
Fontana - Redevelopment	140,000	140,000	140,000	140,000
Fontana - Lease Revenue	1,638,750	1,942,310	1,642,391	1,345,860
Total Expenditures/Appropriations	20,807,194	31,878,716	12,634,611	27,066,620
Ending Balance/Reserves				
Undesignated Reserve	724,009	935,343	1,066,896	1,147,471
Other				
Construction Program Support	7,506,881	196,594	10,979,963	4,845,056
Chino Instructional Building	0	0	82,745	82,745
Baseball Field	69,822	6,156	8,430,664	457,446
Chino Health Science	8,064,883	214,883	72,989	3,793
Fontana - Lease Revenue	35,975	5,349	37,607	5,354
Central Plant Energy Optimization	22,523	1,500	23,545	1,256
Redevelopment				
Chino RDA	4,433,934	673,499	5,176,153	952,531
County of San Bernardino, San Sevaine	1,120,252	270,345	1,252,020	424,369
Fontana RDA	1,153,217	1,749,039	1,634,594	2,251,961
Montclair RDA	540,064	210,000	503,930	162,149
Ontario RDA	229,559	207,378	424,883	282,390
Rialto RDA	1,179,093	183,946	574,970	290,365
Rancho Cucamonga RDA	2,019,686	1,309,601	2,465,954	1,672,086
Upland RDA	484,543	192,840	625,066	258,913
Solar Project	2,234,147	65,000	653,857	96,231
Total Ending Balance/Reserves	29,818,588	6,221,473	34,005,836	12,934,116
Total Expenditures/Appropriations & Ending Balance/Reserves	\$50,625,782	\$38,100,189	\$46,640,447	\$40,000,736

**CHAFFEY COMMUNITY COLLEGE DISTRICT
SCHEDULED MAINTENANCE
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
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Beginning Balance and Income

Beginning Balance	\$99,545	\$770,370	\$770,370	\$1,360,024
Income				
Interest	23,664	20,000	46,700	46,000
Unrealized Gain or Loss	(3,830)	0	6,179	0
Interfund Transfer	800,000	800,000	800,000	300,000
Total Income	819,834	820,000	852,879	346,000

Total Beginning Balance and Income	\$919,379	\$1,590,370	\$1,623,249	\$1,706,024
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**Expenditures/Appropriations &
Ending Balance/Reserves**

Expenditures/Appropriations				
Salaries and Benefits	\$8,572	\$179,014	\$79,891	\$186,723
Operating Expenses	140,437	887,140	183,334	887,105
Total Expenditures/Appropriations	149,009	1,066,154	263,225	1,073,828
Ending Balance/Reserves				
Undesignated Reserve	0	524,216	0	632,196
Ending Balance	770,370	0	1,360,024	0
Total Ending Balance/Reserves	770,370	524,216	1,360,024	632,196

Total Expenditures/Appropriations & Ending Balance/Reserves	\$919,379	\$1,590,370	\$1,623,249	\$1,706,024
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SECTION VI

ENTERPRISE FUND GROUPS

**CHAFFEY COMMUNITY COLLEGE DISTRICT
CAMPUS STORE
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
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Beginning Balance and Income

Beginning Balance				
Cash	\$1,888,103	\$1,271,973	\$1,271,973	\$1,006,264
Prior Year Ending Balance Re-allocation	<u>0</u>	<u>250,000</u>	<u>250,000</u>	<u>200,000</u>
Total Beginning Balance	1,888,103	1,521,973	1,521,973	1,206,264
Income				
Sales and Commissions	<u>2,876,547</u>	<u>3,421,000</u>	<u>2,746,609</u>	<u>3,460,000</u>
Total Income	2,876,547	3,421,000	2,746,609	3,460,000
Total Beginning Balance and Income	\$4,764,650	\$4,942,973	\$4,268,582	\$4,666,264

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

Expenditures/Appropriations				
Operational Expenses				
Salaries & Benefits	\$1,178,256	\$1,482,027	\$982,061	\$1,392,799
Banking Related Charges	63,277	65,000	61,375	65,000
Supplies	6,062	7,250	7,590	8,250
Utilities	21,009	20,000	16,161	20,000
Accounting Costs	90,819	64,348	49,157	68,398
Custodial	13,776	14,435	12,059	14,465
Conference and Travel	40	100	2,791	3,600
Maintenance and Repair	34,759	39,000	35,032	44,000
Dues and Memberships	1,539	2,000	2,089	2,000
Other Operational Expenses	<u>9,411</u>	<u>10,500</u>	<u>8,801</u>	<u>10,750</u>
Total Operational Expenses	1,418,948	1,704,660	1,177,116	1,629,262
Merchandise				
Books	856,513	865,000	692,331	805,000
Other	<u>904,975</u>	<u>981,000</u>	<u>1,149,972</u>	<u>1,161,500</u>
Total Merchandise	1,761,488	1,846,000	1,842,303	1,966,500

**CHAFFEY COMMUNITY COLLEGE DISTRICT
CAMPUS STORE
2025-2026 TENTATIVE BUDGET (continued)**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Expenditures/Appropriations & Ending Balance/Reserves				
Other Expenses				
Commission	3,662	5,000	2,678	3,000
Bad Debt Expense	5,624	500	0	500
Donations to District Activities	52,955	41,500	38,390	40,500
Equipment	0	10,000	1,831	10,000
Contingency	0	63,340	0	60,238
Total Other Expenses	62,241	120,340	42,899	114,238
Total Expenditures	<u>\$3,242,677</u>	<u>\$3,671,000</u>	<u>\$3,062,318</u>	<u>\$3,710,000</u>
Reserves				
Perpetual Inventory	478,723	478,723	510,944	510,944
Petty Cash	8,000	8,000	8,000	8,000
Future Expansion	100,000	100,000	100,000	100,000
Operational Cash Flow	935,250	685,250	587,320	337,320
Total Reserves	1,521,973	1,271,973	1,206,264	956,264
Total Expenditures/Appropriations & Ending Balance/Reserves	\$4,764,650	\$4,942,973	\$4,268,582	\$4,666,264

**CHAFFEY COMMUNITY COLLEGE DISTRICT
FOOD SERVICES
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Beginning Balance and Income				
Beginning Balance	\$20,465	\$20,465	\$20,465	\$20,465
Income				
Commission on Sales	0	0	0	0
Total Income	0	0	0	0
Total Beginning Balance and Income	\$20,465	\$20,465	\$20,465	\$20,465
Expenditures/Appropriations & Ending Balance/Reserves				
Expenditure/Appropriations				
Operational Expenses				
Utilities	\$0	\$0	\$0	\$0
Total Operational Expenses	0	0	0	0
Other Expenses				
Contingency	0	900	0	900
Total Other Expenses	0	900	0	900
Total Expenditures	<u>\$0</u>	<u>\$900</u>	<u>\$0</u>	<u>\$900</u>
Reserves				
Operational Cash Flow	20,465	19,565	20,465	19,565
Total Reserves	20,465	19,565	20,465	19,565
Total Expenditures/Appropriations & Ending Balance/Reserves	\$20,465	\$20,465	\$20,465	\$20,465

**CHAFFEY COMMUNITY COLLEGE DISTRICT
CHINO COMMUNITY CENTER
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Beginning Balance and Income				
Beginning Balance				
Chino Community Center	\$220,385	\$280,641	\$280,641	\$327,371
Total Beginning Balance	\$220,385	\$280,641	\$280,641	\$327,371
Income				
Rental Fees	415,720	420,000	346,043	420,000
Outside Support	77,310	82,702	93,396	82,702
Sales	20,201	18,000	22,587	18,000
Total Income	513,231	520,702	462,026	520,702
Total Beginning Balance and Income	\$733,616	\$801,343	\$742,667	\$848,073
Expenditures/Appropriations & Ending Balance/Reserves				
Chino Community Center General Operational Expenses				
Salaries & Benefits	\$11,706	\$12,711	\$9,531	\$12,711
Supplies	2,265	2,265	1,698	2,265
Utilities	63,131	67,520	82,011	67,520
Maintenance and Repair	0	1,000	0	1,000
Other Operational Expenses	208	208	156	208
Total Operational Expenses	77,310	83,704	93,396	83,704
Chino Community Center Rental Operational Expenses				
Salaries & Benefits	29,875	41,343	21,294	41,343
Supplies	6,005	6,005	811	6,005
Outside Services	118,218	140,000	101,953	140,000
Fixed Cost	7,808	8,000	7,714	8,000
Other Operational Expenses	213,133	229,400	190,128	229,400
Total Operational Expenses	375,039	424,748	321,900	424,748
Other Expenses				
Equipment	626	7,000	0	7,000
Contingency	0	5,250	0	5,250
Total Other Expenses	626	12,250	0	12,250
Total Chino Community Center General and Rental Expenditures	<u>\$452,975</u>	<u>\$520,702</u>	<u>\$415,296</u>	<u>\$520,702</u>
Reserves				
Operational Cash Flow	280,641	280,641	327,371	327,371
Total Reserves	280,641	280,641	327,371	327,371
Total Expenditures/Appropriations & Ending Balance/Reserves	\$733,616	\$801,343	\$742,667	\$848,073

SECTION VII

INTERNAL SERVICE FUND GROUPS

**CHAFFEY COMMUNITY COLLEGE DISTRICT
SELF INSURANCE
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Beginning Balance and Income				
Beginning Balance	\$791,410	\$1,835,462	\$1,835,462	\$1,973,757
Income				
Interest	73,139	70,000	90,800	90,000
Unrealized Gain or Loss	1,656	0	14,708	0
Interfund Transfer	2,000,000	1,000,000	1,000,000	1,000,000
Total Income	2,074,795	1,070,000	1,105,508	1,090,000
Total Beginning Balance and Income	\$2,866,205	\$2,905,462	\$2,940,970	\$3,063,757
Expenditures/Appropriations & Ending Balance/Reserves				
Expenditures/Appropriations				
Retiree Benefits	\$1,030,743	\$1,000,000	\$967,213	\$1,000,000
Total Expenditures/Appropriations	1,030,743	1,000,000	967,213	1,000,000
Ending Balance/Reserves				
Undesignated Reserve	0	1,905,462	0	2,063,757
Ending Balance	1,835,462	0	1,973,757	0
Total Ending Balance/Reserves	1,835,462	1,905,462	1,973,757	2,063,757
Total Expenditures/Appropriations & Ending Balance/Reserves	\$2,866,205	\$2,905,462	\$2,940,970	\$3,063,757

**CHAFFEY COMMUNITY COLLEGE DISTRICT
VACATION LIABILITY
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Beginning Balance and Income				
Beginning Balance	\$499,225	\$1,616,542	\$1,616,542	\$1,759,800
Income				
Interest	48,932	45,000	70,296	70,000
Unrealized Gain or Loss	(2,615)	0	12,962	0
Interfund Transfer	1,071,000	60,000	60,000	60,000
Total Income	1,117,317	105,000	143,258	130,000
Total Beginning Balance and Income	\$1,616,542	\$1,721,542	\$1,759,800	\$1,889,800
Expenditures/Appropriations & Ending Balance/Reserves				
Expenditures/Appropriations				
Salaries	\$0	\$80,000	\$0	\$80,000
Total Expenditures/Appropriations	0	80,000	0	80,000
Ending Balance/Reserves				
Undesignated Reserve	0	1,641,542	0	1,809,800
Ending Balance	1,616,542	0	1,759,800	0
Total Ending Balance/Reserves	1,616,542	1,641,542	1,759,800	1,809,800
Total Expenditures/Appropriations & Ending Balance/Reserves	\$1,616,542	\$1,721,542	\$1,759,800	\$1,889,800

SECTION VIII

SPECIAL REVENUE FUND GROUP

**CHAFFEY COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT CENTER
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Beginning Balance and Income				
Beginning Balance	\$3,900,872	\$4,107,881	\$4,107,881	\$4,328,086
Income				
Federal Income	0	0	0	0
State Income	0	0	0	0
Local Income	0	0	0	0
Interest	160,956	150,000	185,411	185,000
Unrealized Gain or Loss	46,053	0	34,794	0
Total Income	207,009	150,000	220,205	185,000
Total Beginning Balance and Income	\$4,107,881	\$4,257,881	\$4,328,086	\$4,513,086
Expenditures/Appropriations & Ending Balance/Reserves				
Expenditures/Appropriations				
Academic Salaries	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0
Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenses	0	0	0	0
Total Expenditures/Appropriations	0	0	0	0
Ending Balance/Reserves				
Undesignated Reserve	0	4,257,881	0	4,513,086
Ending Balance	4,107,881	0	4,328,086	0
Total Ending Balance/Reserves	4,107,881	4,257,881	4,328,086	4,513,086
Total Expenditures/Appropriations & Ending Balance/Reserves	\$4,107,881	\$4,257,881	\$4,328,086	\$4,513,086

SECTION IX

TRUST FUND GROUPS

**CHAFFEY COMMUNITY COLLEGE DISTRICT
CHAFFEY COLLEGE STUDENT GOVERNMENT
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
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Beginning Balance and Income

Beginning Balance				
CCSG	\$205,471	\$159,891	\$159,891	\$277,295
Prior Year Ending Balance Re-allocation	342,605	293,208	293,208	342,605
Individual Club Accounts	45,525	53,527	53,527	62,301
Total Beginning Balance	593,601	506,626	506,626	682,201
Income				
Interest	75	200	76	100
College Services Fee	328,381	330,000	355,590	340,000
Individual Club Income	24,140	85,000	30,687	94,000
Total Income	352,596	415,200	386,353	434,100
Total Beginning Balance and Income	\$946,197	\$921,826	\$892,979	\$1,116,301

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

Expenditures/Appropriations				
CCSG Expenses	\$10,031	\$42,158	\$1,568	\$34,619
CCSG Salaries	10,000	37,990	40,853	43,272
CCSG Expenses - Equipment	34	10,000	7,645	12,000
CCSG Sponsored Activities	14,321	100,000	85,783	123,100
Club Support	14,047	50,000	24,517	40,000
District Donations	0	8,000	7,999	8,000
Student Grants	100,000	100,000	0	100,000
Hospitality	0	260	500	500
CCSG Scholarships	275,000	275,000	20,000	275,000
Individual Club Expenses	16,138	85,000	21,913	94,000
Total Expenditures/Appropriations	439,571	708,408	210,778	730,491
Ending Balance/Reserves				
CCSG	439,912	138,639	606,883	302,257
CCSG 3% Reserve	13,187	21,252	13,017	21,252
Individual Club Accounts	53,527	53,527	62,301	62,301
Total Ending Balance/Reserves	506,626	213,418	682,201	385,810
Total Expenditures/Appropriations & Ending Balance/Reserves	\$946,197	\$921,826	\$892,979	\$1,116,301

**CHAFFEY COMMUNITY COLLEGE DISTRICT
CHAFFEY COLLEGE STUDENT REPRESENTATION
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Beginning Balance and Income				
Beginning Balance				
Student Representation	\$108,403	\$107,853	\$107,853	\$77,792
Total Beginning Balance	108,403	107,853	107,853	77,792
Income				
Student Representation Fee	95,591	104,700	102,914	110,000
Total Income	95,591	104,700	102,914	110,000
Total Beginning Balance and Income	\$203,994	\$212,553	\$210,767	\$187,792
Expenditures/Appropriations & Ending Balance/Reserves				
Expenditures/Appropriations				
Board of Governors	\$63,620	\$50,185	\$47,957	\$51,150
Travel & Conference	660	1,000	3,734	7,500
Memberships	0	0	450	500
Promotional Goods	0	0	1,868	2,000
CCSG Student Representation	31,861	50,000	75,364	75,000
Administrative Costs	0	3,515	3,602	3,850
Total Expenditures/Appropriations	96,141	104,700	132,975	140,000
Ending Balance/Reserves				
Student Representation	107,853	107,853	77,792	47,792
Total Ending Balance/Reserves	107,853	107,853	77,792	47,792
Total Expenditures/Appropriations & Ending Balance/Reserves	\$203,994	\$212,553	\$210,767	\$187,792

**CHAFFEY COMMUNITY COLLEGE DISTRICT
AUXILIARY DONATION ACCOUNTS
2025-2026 TENTATIVE BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	2024-2025 PROJECTED ACTUAL	2025-2026 TENTATIVE BUDGET
Beginning Balance and Income				
Beginning Balance				
Donation Accounts	\$550,541	\$579,447	\$579,447	\$722,222
Charitable Gifts	24,425,112	25,630,331	25,630,331	26,700,318
Total Beginning Balance	24,975,653	26,209,778	26,209,778	27,422,540
Income				
Interest	82	1,250,300	1,239,542	2,250,300
Local Income	1,552,489	1,191,400	197,440	201,200
Total Income	1,552,571	2,441,700	1,436,982	2,451,500
Total Beginning Balance and Income	\$26,528,224	\$28,651,478	\$27,646,760	\$29,874,040
Expenditures/Appropriations & Ending Balance/Reserves				
Expenditures/Appropriations				
Supplies	\$71,121	\$75,200	\$68,690	\$66,150
Operating Expenses	205,584	2,140,100	110,787	2,136,950
Capital Outlay	11,498	6,000	31,754	39,000
Scholarships	30,243	19,000	12,989	39,000
Contingency	0	201,100	0	201,100
Total Expenditures/Appropriations	318,446	2,441,400	224,220	2,482,200
Ending Balance/Reserves				
Donation Accounts	579,447	349,747	722,222	461,522
Charitable Gifts	25,630,331	25,860,331	26,700,318	26,930,318
Total Ending Balance/Reserves	26,209,778	26,210,078	27,422,540	27,391,840
Total Expenditures/Appropriations & Ending Balance/Reserves	\$26,528,224	\$28,651,478	\$27,646,760	\$29,874,040

SECTION X

FUND TOTAL SUMMARY

**CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 TENTATIVE BUDGET
FUND TOTAL SUMMARY**

FUND	2024-2025 PROJECTED FUND TOTAL	2025-2026 PROJECTED BEGINNING FUND BALANCE	2025-2026 TENTATIVE INCOME	2025-2026 TENTATIVE EXPENDITURES	2025-2026 TENTATIVE ENDING FUND BALANCE	2025-2026 TENTATIVE FUND TOTAL
General Fund - Unrestricted	\$226,873,138	\$55,378,860	\$173,997,672	\$176,779,939	\$52,596,593	\$229,376,532
General Fund - Restricted	51,587,773	6,768,869	62,692,041	69,460,910	0	69,460,910
Student Government	892,979	682,201	434,100	730,491	385,810	1,116,301
Student Representation	210,767	77,792	110,000	140,000	47,792	187,792
Auxiliary Donations	27,646,760	27,422,540	2,451,500	2,482,200	27,391,840	29,874,040
Campus Store	4,268,582	1,206,264	3,460,000	3,710,000	956,264	4,666,264
Bond Fund Measure L	2,496,298	871,305	95,000	897,790	68,515	966,305
Bond Fund Measure P	552,522,164	269,948,800	2,400,000	269,513,560	2,835,240	272,348,800
Capital Projects	46,640,447	34,005,836	5,994,900	27,066,620	12,934,116	40,000,736
Child Development Center	4,328,086	4,328,086	185,000	0	4,513,086	4,513,086
Chino Community Center	742,667	327,371	520,702	520,702	327,371	848,073
Food Services	20,465	20,465	0	900	19,565	20,465
Scheduled Maintenance	1,623,249	1,360,024	346,000	1,073,828	632,196	1,706,024
Self Insurance	2,940,970	1,973,757	1,090,000	1,000,000	2,063,757	3,063,757
Vacation Liability	1,759,800	1,759,800	130,000	80,000	1,809,800	1,889,800
GRAND TOTAL	\$924,554,145	\$406,131,970	\$253,906,915	\$553,456,940	\$106,581,945	\$660,038,885

SECTION XI

BUDGET DEVELOPMENT PROCESS

Overview of Budget Process

(Budget Development Handbook – February 2025)

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

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

State Budget Timelines

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

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

District Budget:

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

District Budget Timelines

- ✓ June 26: Tentative budget submitted to the Board for approval
- ✓ August 25: Adopted budget submitted to the Board for approval
- ✓ October 10: Annual Budget and Financial Report due to the Chancellor's Office

Budget Development Process

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

1. Base Allocations – Unrestricted General Fund

Each department's 2025-2026 base budget is the same amount as the 2023-2024 adopted budget. Each department will have the flexibility to re-allocate their base allocation of 54XXX, 55XXX, 56XXX, 523XX, and 524XX accounts at their discretion, except for instructional material fees budgets for instructional departments, which can be transferred with caution, and faculty travel & conference, which cannot be transferred.*

Notes:

- **Instructional Budget Plan** – The Interim Associate Superintendent of Instruction and Institutional Effectiveness will be working with the deans to develop an instructional budget plan for 2025-2026, which includes full-time faculty and adjunct faculty salaries.
- **Permanent Employee Positions** – Budgeting & Fiscal Services and Human Resources will be working on permanent employee position budgets.
- ***Instructional Material Fees Budgets** (Instructional Departments Only) – Caution must be used when transferring funds from instructional materials budgets to non-instructional materials budgets (instructional departments for object codes 54200, 54235, 54300, 54430, and 54435). The District must spend all instructional materials income received from students on instructional materials.
- ***Travel and Conference** (Instructional Dean's Departments Only) – Deans are given \$300 per faculty member for travel each year for the adopted budget and these funds cannot be transferred to other expense accounts. These budgets reside in expense code 55209.

2. Budget Changes – Augmentations and/or Reductions

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

Budget Development Process – Unrestricted General Fund *continued*

State Requirements:

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

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

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

3. Budget Development Process – Restricted Funds

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

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

VISION STATEMENT

Chaffey College: Improving lives through education.

MISSION STATEMENT

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

INSTITUTIONAL GOALS

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

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

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

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

Chaffey College will efficiently and effectively manage systems, processes, and resources to maximize capacity.

Chaffey College will responsively adapt to changes in students' academic and career needs.

Chaffey College will prioritize and align professional learning for all employees to support the achievement of Chaffey goals.

BOARD POLICY AND ADMINISTRATIVE PROCEDURES

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

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

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

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

CHAFFEY COMMUNITY COLLEGE DISTRICT
2025-2026 Budget Development Calendar*

- Tuesday, November 21** Draft budget calendar presented to the Budget Advisory Committee
- Friday, January 10** 2025-2026 Proposed Governor's Budget released
- 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 (3-4pm)
- Wednesday, February 26** Budget development workshop for all staff (9 to 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
- Mid May** 2025-2026 May Revision to Governor's Budget released
- 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
- Late June** 2025-2026 State Budget released
- Thursday, August 28** Proposed adopted budget presented to Governing Board for approval
- Friday, October 10** Adopted budget submitted to the California Community Colleges Chancellor's Office
- Friday, October 10** Adopted budget submitted to the County of San Bernardino

*Dates not mandated are subject to change
Reviewed by CPC/BAC November 21, 2024
Reviewed by President's Cabinet January 14, 2025