Chaffey Community College District





2026-2027 Adopted Budget

August 27, 2026

CHAFFEY COMMUNITY COLLEGE DISTRICT
LIST OF PRINCIPAL OFFICIALS

Governing Board

Gary C. Ovitt .... President

Lee C. McDougal .... Vice President

Andrea Dutton .... Clerk

Deana Olivares-Lambert .... Member
and Voting Representative to San Bernardino County Committee on School District Organization

Gloria Negrete-McLeod .... Immediate Past President
and Alternate Representative to San Bernardino County Committee on School District Organization

Dylan Hollie .... Student Trustee

Administration

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

Lisa Bailey .... Associate Superintendent, Business and Administrative Services

Michael McClellan, Ed. D .... Associate Superintendent, Instruction and Institutional Effectiveness

Alisha Rosas, Ed. D .... Associate Superintendent, Student Services and Strategic Communications

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
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CHAFFEY COMMUNITY COLLEGE DISTRICT
SUPERINTENDENT/PRESIDENT'S MESSAGE

DATE: August 27, 2026

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

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

SUBJECT: Fiscal Year 2026-2027 Operating Budget

The 2026-2027 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 $190,154,673 in unrestricted general fund revenue and $190,981,292 in unrestricted general fund expenditures. The District's budget includes a 2.87% COLA and an additional discretionary COLA for apportionments of 1.44%, 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 2026-2027 State Budget projects a balanced budget in 2026-2027, supported by tax revenues that have exceeded earlier projections, driven in part by strong investor interest in artificial intelligence-related industries. Although concerns regarding the State's long-term structural budget deficits remain, the District continues to exercise prudent fiscal stewardship by closely monitoring operating costs and preserving resources for critical priorities, including technology infrastructure, capital projects, the Pension Stability Trust, and institutional reserves.

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 Enrollment Management Committee's strategies, the District has exceeded our pre-pandemic levels. The District reported resident FTES in 2025-2026 was 17,949.02. The three-year averaging provision resulted in a funded FTES of 16,847.51. The District recognized $159.6 million at computation A. Projected FTES for 2026-2027 are 17,468.00 and our TCR is estimated to be $169.2 million at computation A. The estimated increase of $9.6 million represents the 4.31% COLA increase as computation A is based on current year calculated revenue plus COLA. See page 43 for additional information on the actual and projected FTES by academic years.

The unrestricted general fund resulted in a surplus of $5,534,526 for 2025-2026 and anticipates a deficit of $826,619 for 2026-2027. The 2026-2027 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).

2026-2027 State Overview

The Governor signed the 2026-27 Budget Act on June 29, 2026. Overall, the State Budget is approximately 10.0% higher than the 2025-26 budget. Since January, tax revenues have exceeded projections, driven in part by strong investor enthusiasm surrounding artificial intelligence. As a result, the enacted budget does not project a deficit in 2026-27. The State prioritized a fully balanced budget, focusing primarily on workload adjustments rather than the creation of new programs. It continues to advance prior investments in education, public safety, and housing while strengthening long-term fiscal resilience to address potential budget shortfalls in future years.

2026-2027 State Overview (continued)

For California Community Colleges, the enacted budget emphasizes funding stability and continued investment in priorities that support the Vision 2030 framework and Roadmap goals. Ongoing investments include a 2.87% cost-of-living adjustment (COLA) for the Student Centered Funding Formula (SCFF), which also applies to many categorical programs, as well as 2.35% enrollment growth funding provided over two years (2025-26 and 2026-27). In addition, districts receiving general apportionment will receive a discretionary 1.44% COLA to help offset the costs of providing paid pregnancy disability leave for academic and classified employees. One-time funding is focused on advancing Vision 2030 initiatives, expanding student support services, and strengthening collaborative pathway projects. These investments include additional funding for the Student Support Block Grant, Dreamer Resource Liaisons, Credit for Prior Learning initiatives, and the expansion of the systemwide Common Data Platform.

Challenges

Following the recovery of FTES to levels exceeding those prior to the pandemic, Chaffey College remains committed to supporting enrollment growth, student retention, and student reengagement. Sustaining multiple instructional modalities, technology infrastructure and software, mental health services, and other equity-focused initiatives, while also addressing inflationary pressures and economic uncertainty, requires thoughtful and strategic financial planning. To maintain its long-term fiscal stability, Chaffey College continues to prioritize strong reserve levels that will help mitigate future revenue fluctuations and strengthen the institution's financial resilience.

Strategies

Chaffey College will continue to advance and implement enrollment strategies identified by the Enrollment Management Committee. These strategies include ongoing evaluation of academic programs, process improvements, increased student engagement touchpoints, and greater efficiency in course scheduling. Infrastructure investment remains a priority, with continued use of available and allowable restricted funding to support technology enhancements. Additionally, continued monitoring of vacant personnel positions and operating costs will help preserve resources for critical priorities, including technology infrastructure, capital projects, the Pension Stability Trust, and institutional reserves.

Budget Assumptions

The 2026-2027 Chaffey Community College District Adopted Budget assumptions reflect the best information available from the California State Enacted Budget, the California Community Colleges Chancellor’s Office, and from the District’s Management Team.

General Budget Assumptions:

- The District shall maintain legal compliance with the 50% law.
- The District will develop a budget with a minimum 16.7% ending fund balance (reserve).
- The budget development process and Program and Services Review (PSR) will guide the allocation of resources.
- All budgeted positions are authorized. However, vacancies resulting from faculty retirements or resignations will not be automatically filled and will be evaluated based on institutional needs and available resources.

Full-Time Equivalent Students (FTES) Budget Assumptions:

Monitoring FTES is critical to the successful operation of the District. Generating insufficient FTES may result in a permanent reduction in the District's apportionment revenue, while generating FTES above the state-established cap may create unfunded FTES, resulting in excess expenditures that are not supported by an ongoing revenue source. Therefore, the development of budget assumptions begins with establishing an appropriate FTES target. The table below presents the actual FTES generated from 2019-2020 through 2025-2026, along with projected FTES for 2026-2027.

Fiscal Year	Credit	Special Admit Credit	Incarcerated Credit	Career Development & College Prep	Non-Credit	Total FTES	Funded FTES
2019-2020	16,133	313	116	78	308	16,948	16,120
2020-2021	10,317	451	61	14	70	10,914	16,773
2021-2022	11,945	598	71	170	93	12,877	16,773
2022-2023	12,236	1,200	57	218	273	13,984	16,773
2023-2024	14,484	1,483	104	107	234	16,411	17,429
2024-2025	14,958	1,220	107	156	163	16,603	16,876
2025-2026	15,675	1,802	149	168	155	17,949	16,848
2026-2027 Proj.	15,194	1,802	149	168	155	17,468	17,171

Funded FTES varies from total FTES as Credit FTES is based on a three-year average. Emergency condition allowance (ECA) was applied for the pandemic in fiscal years 2020-2021, 2021-2022, and 2022-2023 as a funding protection.

Beginning in 2026-2027, funded FTES will be based on the greater of current Credit FTES or the existing three-year average.

Revenue Budget Assumptions:

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

2026-2027 Estimated TCR – COLA 4.31%*	(in millions)
Basic Allocation	$ 13.9
FTES Allocation	101.5
Supplemental Allocation	36.1
Student Success Allocation	17.7
	$169.2

*2.87% COLA plus an additional discretionary COLA of 1.44%, to be used for offsetting districts for the cost of providing paid pregnancy disability leave for academic and classified employees.

- Interest income, with the interest rate provided by San Bernardino County Treasurer, is budgeted conservatively due to the fluctuations in the stock market.
- 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 increases and longevity increments) for all employees. Column increases have not been applied as all collective bargaining agreements negotiations have not been settled.
- 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 26.40% (0.41% decrease), FICA 6.2% (no change), Medicare 1.45% (no change), Workers' Compensation 1.94% (0.22% decrease), SUI 0.05% (no change).
- Utilities, gas, and water have been adjusted based on prior year usage, estimated increases, and the anticipated reopening of the MACC Building.
- Legal, election, and audit expenses are decreased to reflect no elections this fiscal year.

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 082726

A RESOLUTION OF THE GOVERNING BOARD OF CHAFFEY COMMUNITY COLLEGE ADOPTING THE OPERATING BUDGET OF SAID COLLEGE FOR THE FISCAL YEAR 2026-2027

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, Auxiliary Donation Accounts and Auxiliary Charitable Gift 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 2026-2027, submitted by the President to the Governing Board, is herewith adopted for the Chaffey Community College District for the Fiscal Year 2026-2027.

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

Friday, November 14	Draft Budget calendar presented to the College Planning Committee/Budget Advisory Committee.
Friday, January 9	2026-2027 Proposed Governor's Budget released.
Tuesday, January 20	Budget calendar presented to President's Cabinet.
Thursday, January 29	Budget calendar presented to Governing Board.
Monday, February 23	District Budget Forum (10:00am-11:00am).
Wednesday, February 25	Budget development workshop for staff (1:00pm – 2:30pm). Senior budget managers receive budget documents, including first run of budget via OneDrive.
Friday, March 20	Senior budget managers' deadline to submit budget confirmations and/or changes to Budgeting & Fiscal Services.
Friday, April 3	Budgeting & Fiscal Services office returns second run of budget to senior budget managers for review.
Friday, April 10	Senior budget managers' deadline to submit any corrections and/or additional changes to the second run of the budget to Budgeting & Fiscal Services.
Thursday, May 14	2026-2027 May Revision to Governor's Budget released.
Friday, May 22	Budgeting & Fiscal Services completes tentative budget.
Thursday, June 25	Governing Board reviews and approves tentative budget.
Tuesday, June 30	Tentative budget due to the County of San Bernardino.
Friday, June 26	2026-2027 State Budget released.
Thursday, August 27	Proposed adopted budget presented to Governing Board for approval.
Friday, October 9	Adopted budget submitted to the California Community College Chancellor's Office.
Friday, October 9	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** 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. The combined presentation shows the total operations of the District, while the separate fund presentation shows how much is discretionary for general purpose versus restricted for specific purpose.

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 improvements, 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**.

Internal Services Funds

The Internal Services Funds 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**.

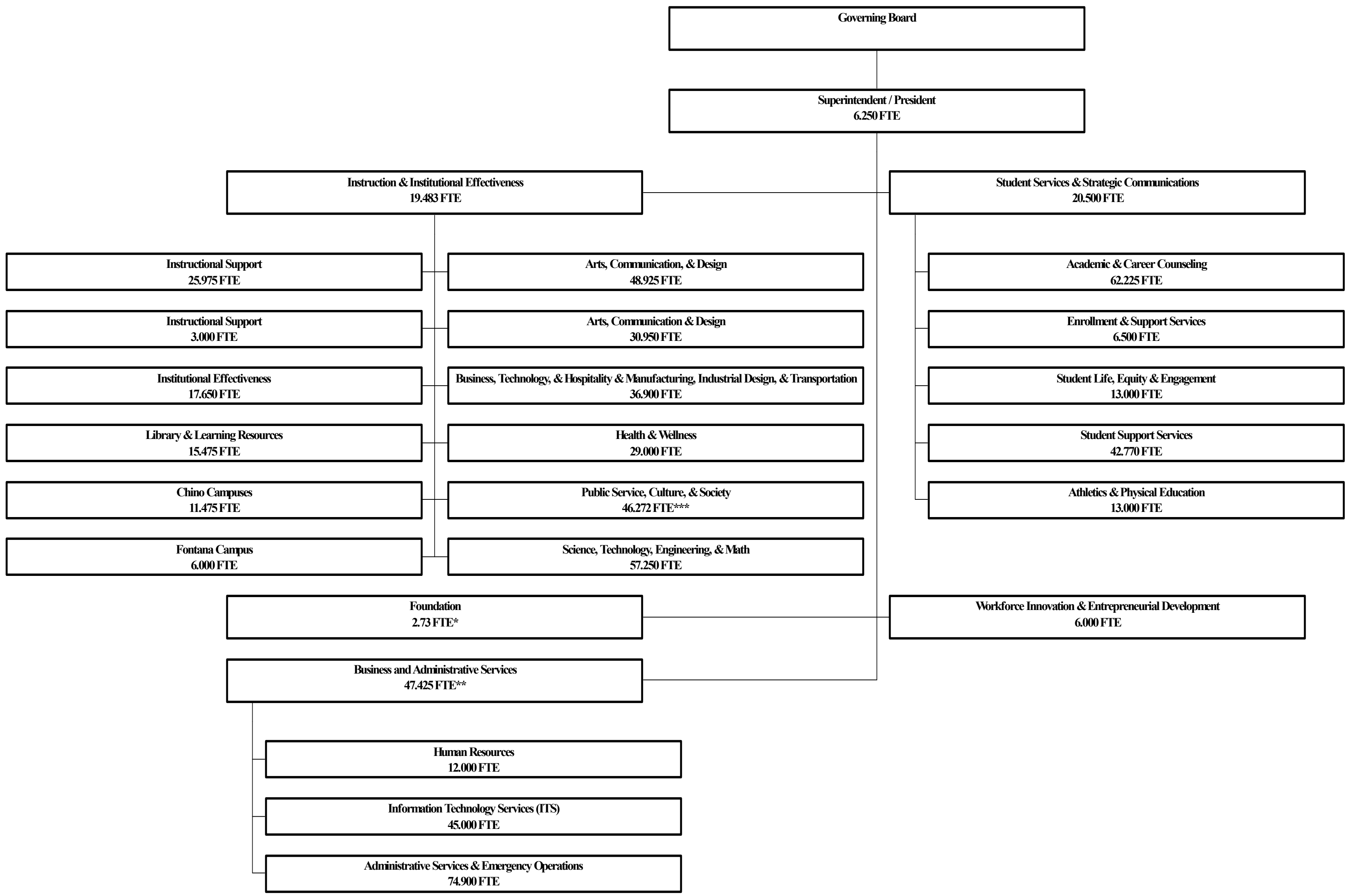
Trust Funds

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 similarly to agency funds. These funds include **Chaffey College Student Government, Chaffey College Student Representation, Auxiliary Donation Accounts** and **Auxiliary Charitable Gift 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 (Auxiliary Board) designated $20 million to a Chaffey College endowment fund and $1 million to an UndocuSuccess Fellowship endowment fund. The MacKenzie Scott Gift Advisory Group (MSGAG) 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.

In January 2026, the Auxiliary Board approved the establishment of the Charitable Gift Accounts fund for the administration of the two board-designated endowment funds, the student support fund and the special funding projects awarded by the MSGAG.

CHAFFEY COMMUNITY COLLEGE DISTRICT
ORGANIZATIONAL CHART
JULY 1, 2026



*Includes Foundation funding 0.500 FTE
**Includes Auxiliary Services & Campus Store funding 11.550 FTE

***Includes Child Development Center funding 0.000 FTE budgeted & 10.750 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

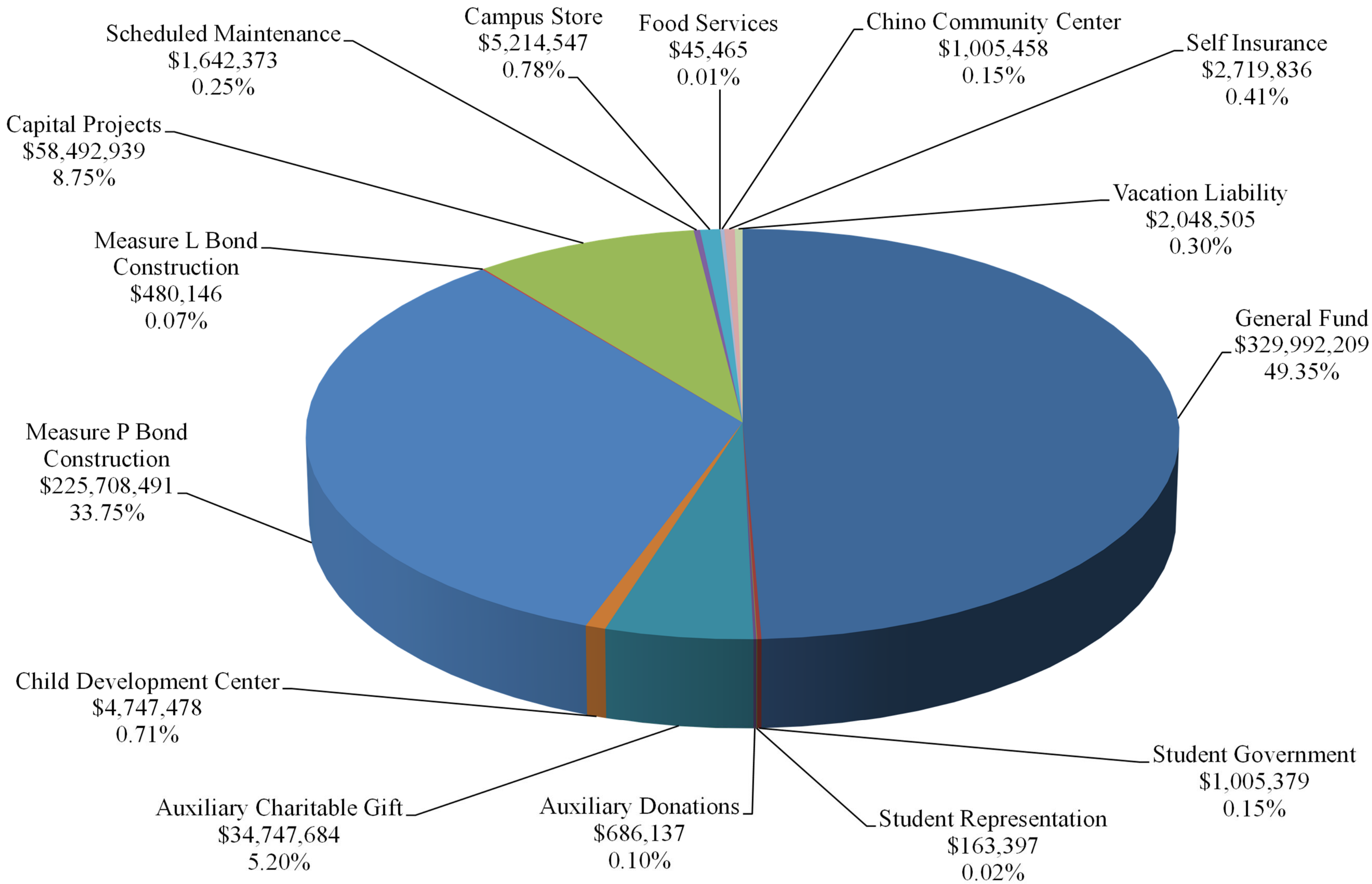
AS OF JULY 1, 2026

		2026-2027 Authorized Positions	2026-2027 Budgeted Positions
Support Services			
Superintendent/President		6.250	6.250
Foundation	*	3.500	2.230
Workforce Innovations & Entrepreneurial Development		6.000	6.000
Business and Administrative Services	*	36.475	35.875
Information Technology Services		45.000	45.000
Human Resources		13.000	12.000
Administrative Services & Emergency Operations		74.900	74.900
Student Services & Strategic Communications		20.500	20.500
Student Support Services		42.000	42.770
Student Life, Equity & Engagement		11.500	13.000
Academic & Career Counseling		66.475	62.225
Enrollment & Support Services		6.000	6.500
Athletics & Physical Education		13.000	13.000
Instruction & Institutional Effectiveness		14.750	19.483
Instructional Support		25.475	25.975
Instructional Support		3.000	3.000
Institutional Effectiveness		15.000	17.650
Library & Learning Resources		16.475	15.475
Total Support Services		419.300	421.833
Academic & Career Communities			
Arts, Communication & Design		55.425	48.925
Business, Technology & Hospitality, Manufacturing, Industrial Design & Transportation		37.900	36.900
Health & Wellness		30.000	29.000
Science, Technology, Engineering & Mathematics		60.000	57.250
Arts, Communication & Design		33.950	30.950
Public Service, Culture & Society	*	47.475	46.272
Chino Campuses		11.475	11.475
Fontana Campus		6.000	6.000
Total Academic & Career Communities		282.225	266.772
Total General Fund Personnel		701.525	688.605
* **Other Funds**			
Foundation		0.500	0.500
Campus Store		12.950	11.550
Child Development Center		10.750	0.000
Total Personnel		**725.725**	**700.655**

NOTE: This list includes all budgeted permanent contract positions.
Placement of positions within areas may be subject to change. 25.070

*Includes Foundation funding 0.500 FTE
**Includes Auxiliary Services & Campus Store funding 11.550 FTE
***Includes Child Development Center funding 0.000 FTE budgeted & 10.750 authorized

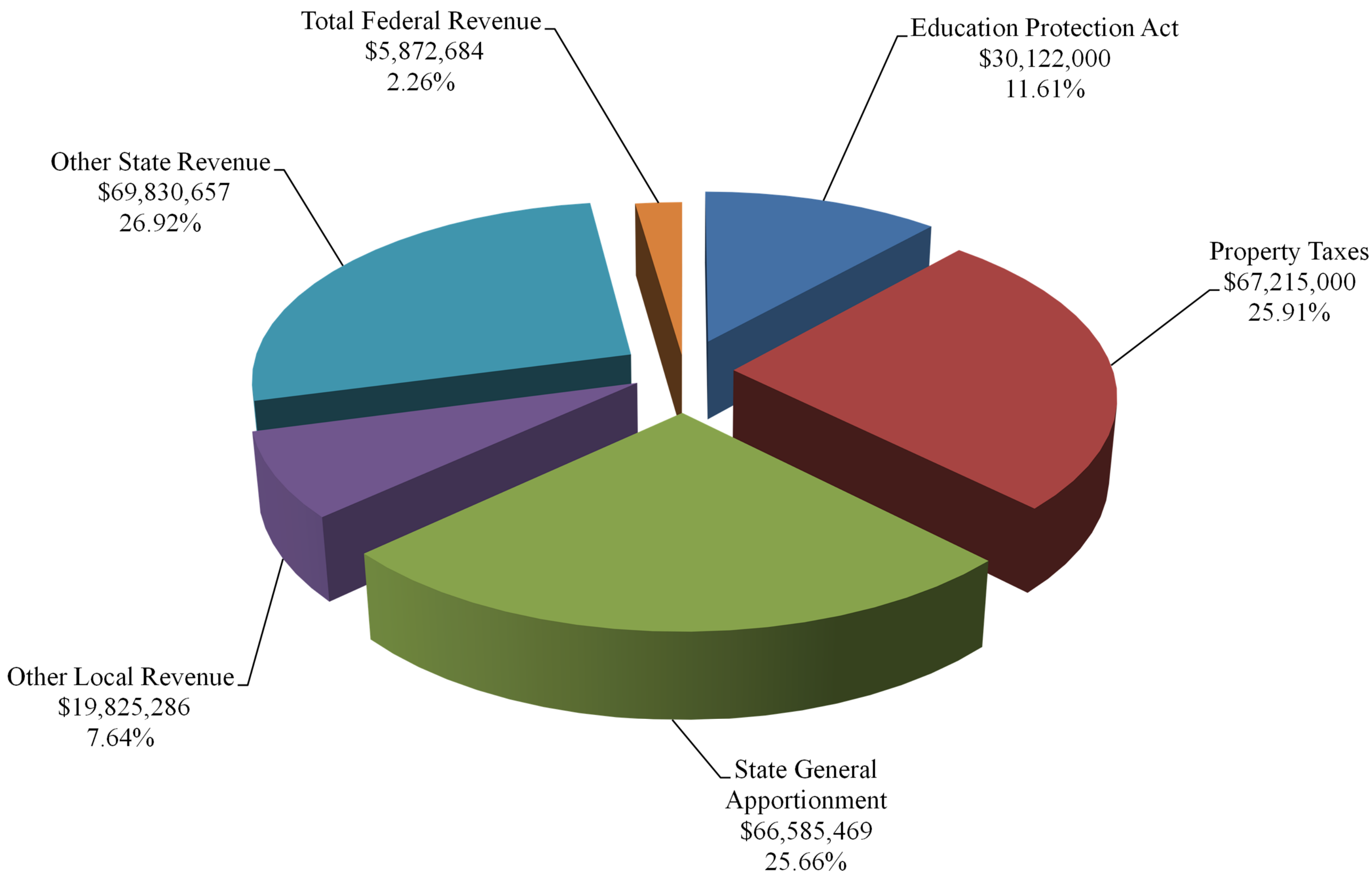
Chaffey Community College District
2026-2027 Adopted Budget
Total Funds Summary



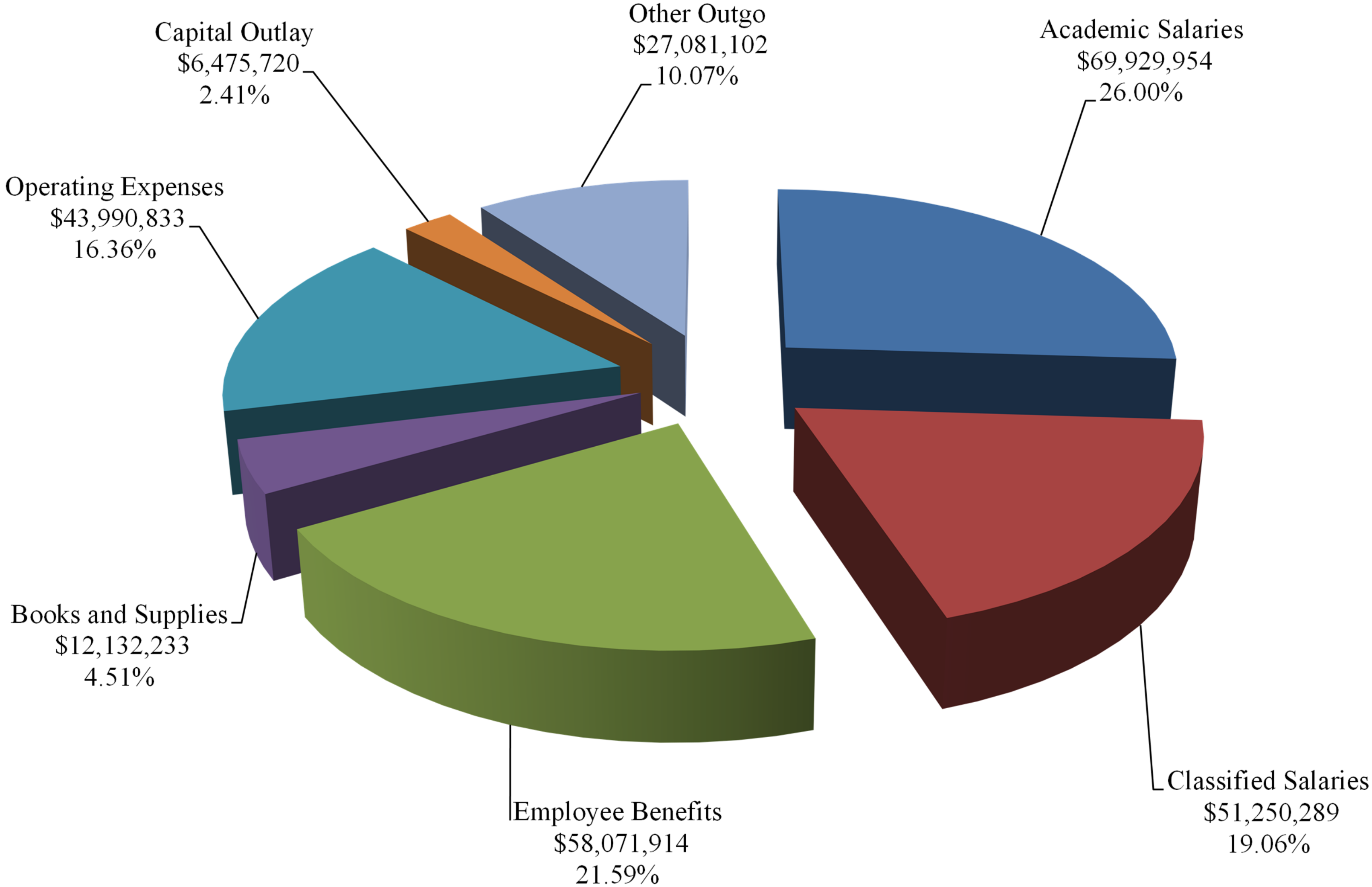
CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
TOTAL FUNDS SUMMARY

FUND	2025-2026 Projected Fund Total	2026-2027 Projected Beginning Fund Balance	2026-2027 Adopted Revenue	2026-2027 Adopted Expenditures	2026-2027 Adopted Ending Fund Balance	2026-2027 Adopted Fund Total
General Fund -Unrestricted	$236,239,647	$61,886,783	$190,154,673	$190,981,292	$61,060,164	$252,041,456
General Fund - Restricted	46,202,036	8,654,330	69,296,423	77,950,753	0	77,950,753
Total General Fund	282,441,683	70,541,113	259,451,096	268,932,045	61,060,164	329,992,209
Measure L Bond Construction	711,096	450,146	30,000	480,146	0	480,146
Measure P Bond Construction	260,285,018	215,208,491	10,500,000	214,327,520	11,380,971	225,708,491
Capital Projects	49,368,065	43,118,564	15,374,375	49,906,143	8,586,796	58,492,939
Scheduled Maintenance	1,677,695	1,277,373	365,000	1,065,019	577,354	1,642,373
Campus Store	5,273,147	1,532,047	3,682,500	3,832,500	1,382,047	5,214,547
Food Services	20,465	20,465	25,000	25,000	20,465	45,465
Chino Community Center	932,906	417,274	588,184	600,184	405,274	1,005,458
Self Insurance	2,884,444	1,621,836	1,098,000	1,300,000	1,419,836	2,719,836
Vacation Liability	1,905,005	1,905,005	143,500	100,000	1,948,505	2,048,505
Child Development Center	4,542,478	4,542,478	205,000	1,000,000	3,747,478	4,747,478
CC Student Government	1,042,928	570,279	435,100	775,692	229,687	1,005,379
CC Student Representation	191,729	53,397	110,000	143,950	19,447	163,397
Auxiliary Donation Accounts	28,244,934	385,837	300,300	480,000	206,137	686,137
Auxiliary Charitable Gift Accounts	28,029,082	27,866,249	6,881,435	9,195,433	25,552,251	34,747,684
GRAND TOTAL	$667,550,675	$369,510,554	$299,189,490	$552,163,632	$116,536,412	$668,700,044

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
REVENUES – COMBINED UNRESTRICTED & RESTRICTED



CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED



CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
REVENUES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE					
Unrestricted General Fund	$56,352,257	$56,352,257	$61,886,783	$5,534,526	9.8%
Restricted General Fund	8,041,054	8,041,054	8,654,330	613,276	7.6%
Net Beginning Balance	64,393,311	64,393,311	70,541,113	6,147,802	9.5%
REVENUE					
Federal Revenue					
Student Financial Aid/Federal Work Study	459,693	426,653	426,040	(33,653)	-7.3%
Career Technical Education - Perkins	1,031,400	957,969	1,152,977	121,577	11.8%
FWS Administrative Allowance	15,000	21,332	15,000	0	0.0%
SEOG Grant Administrative Allowance	31,000	39,075	31,000	0	0.0%
Pell Grant Administrative Allowance	36,000	49,695	36,000	0	0.0%
Forest Reserve	80,000	100,170	80,000	0	0.0%
Other Federal	4,572,054	521,990	4,131,667	(440,387)	-9.6%
Total Federal Revenue	6,225,147	2,116,884	5,872,684	(352,463)	-5.7%
State Revenue					
State General Apportionment	70,578,136	53,083,766	66,585,469	(3,992,667)	-5.7%
Prior Year Adjustment	0	(236,298)	0	0	0.0%
Education Protection Act	16,361,593	31,933,251	30,122,000	13,760,407	84.1%
Prior Year Adjustment EPA	0	182,392	0	0	0.0%
Disability Programs and Services	3,352,845	2,691,630	2,936,950	(415,895)	-12.4%
Extended Opportunity Programs and Services	3,579,796	3,987,909	3,526,790	(53,006)	-1.5%
Staff Development and Diversity	321,452	113,424	317,754	(3,698)	-1.2%
Student Success, Equity, and Support Programs	20,872,871	6,068,056	16,026,060	(4,846,811)	-23.2%
State Block Grant	12,368,277	10,083,124	15,746,599	3,378,322	27.3%
Homeowners Property Tax Exemption	280,000	260,669	261,000	(19,000)	-6.8%
Mandated Costs Block Grant	611,022	614,169	665,000	53,978	8.8%
Lottery	4,561,258	4,741,626	4,977,873	416,615	9.1%
Full-Time Faculty Hiring	1,856,923	1,856,923	1,856,923	0	0.0%
Part-Time Faculty Compensation	386,558	516,867	386,558	0	0.0%
Telecommunications and Technology Infrastructure Program	595,708	306,025	464,683	(131,025)	-22.0%
Strong Workforce, Welfare Reform and Economic Development	6,531,248	4,286,866	10,541,499	4,010,251	61.4%
STRS On-behalf Contribution	4,926,723	5,305,316	5,317,816	391,093	7.9%
Other State	8,420,166	1,756,276	7,066,152	(1,354,014)	-16.1%
Total State Revenue	155,604,576	127,551,991	166,799,126	11,194,550	7.2%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
REVENUES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
Local Revenue					
Property Taxes	43,372,385	41,928,608	40,864,000	(2,508,385)	-5.8%
Property Taxes - RDA Residual & Asset Liquidation	19,031,143	27,395,598	26,080,000	7,048,857	37.0%
Contract Education	1,627,701	129,651	1,804,555	176,854	10.9%
Personal Property Sales	10,000	0	10,000	0	0.0%
Rental fees	70,000	18,192	20,000	(50,000)	-71.4%
Interest	4,400,000	4,805,282	4,400,000	0	0.0%
International/Non-resident Student Tuition	2,400,000	1,930,669	2,100,000	(300,000)	-12.5%
Enrollment Fees	5,358,000	5,095,237	5,200,000	(158,000)	-2.9%
Community Education Fees	80,000	61,521	80,000	0	0.0%
Materials Fees	35,000	30,042	35,000	0	0.0%
Student Technology Fees	375,000	374,703	375,000	0	0.0%
Student Transportation Fees	445,000	419,701	420,000	(25,000)	-5.6%
Student Health Fees	1,050,000	1,001,720	1,050,000	0	0.0%
Parking Fees	651,562	481,543	495,000	(156,562)	-24.0%
Center of Excellence	68,490	0	0	(68,490)	-100.0%
Other Student Fees	25,000	717,030	28,000	3,000	12.0%
Miscellaneous	2,387,541	853,150	1,367,213	(1,020,328)	-42.7%
Intrafund Transfer	732,669	3,136,850	2,450,518	1,717,849	234.5%
Total Local Revenue	82,119,491	88,379,497	86,779,286	4,659,795	5.7%
Total Revenue	**$243,949,214**	**$218,048,372**	**$259,451,096**	**$15,501,882**	**6.4%**
Total Beginning Balance and Revenue	**$308,342,525**	**$282,441,683**	**$329,992,209**	**$21,649,684**	**7.0%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors Contract	$27,314,968	$25,091,316	$26,580,982	($733,986)	-2.7%
Non-Instructional Contract	8,454,508	7,937,397	8,955,778	501,270	5.9%
Non-Instructional Management	5,762,733	5,453,614	5,462,676	(300,057)	-5.2%
Instructional Hourly	22,639,869	23,997,104	23,149,375	509,506	2.3%
Non-Instructional Hourly	5,926,104	4,978,870	5,781,143	(144,961)	-2.4%
Total Academic Salaries	70,098,182	67,458,301	69,929,954	(168,228)	-0.2%
Classified Salaries					
Non-Instructional Contract	28,027,027	25,003,755	29,109,684	1,082,657	3.9%
Non-Instructional Management	10,743,433	8,593,240	11,663,092	919,659	8.6%
Instructional Aides, Contract	3,638,136	3,210,595	3,747,526	109,390	3.0%
Non-Instructional Hourly	3,720,549	3,518,397	4,694,167	973,618	26.2%
Instructional Hourly	1,698,543	1,285,462	2,035,820	337,277	19.9%
Total Classified Salaries	47,827,688	41,611,449	51,250,289	3,422,601	7.2%
Employee Benefits					
State Teachers Retirement	13,017,916	13,575,632	13,153,340	135,424	1.0%
STRS On-behalf Payments	4,926,723	4,874,623	5,317,816	391,093	7.9%
Public Employees Retirement	11,631,027	14,629,050	11,892,290	261,263	2.2%
FICA/Medicare	5,601,805	4,481,487	5,863,237	261,432	4.7%
Health and Welfare Insurance	18,872,089	16,187,840	19,489,976	617,887	3.3%
Unemployment Insurance	65,278	116,320	59,855	(5,423)	-8.3%
Worker's Compensation Insurance	2,464,844	2,348,316	2,295,400	(169,444)	-6.9%
Total Employee Benefits	56,579,682	56,213,268	58,071,914	1,492,232	2.6%
Books and Supplies					
Books	428,275	115,807	333,888	(94,387)	-22.0%
Supplies	11,250,449	3,535,434	11,798,345	547,896	4.9%
Total Books and Supplies	11,678,724	3,651,241	12,132,233	453,509	3.9%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
Operating Expenses					
Service Contracts	6,606,632	2,368,082	6,400,797	(205,835)	-3.1%
Travel/Conference/Training	905,820	575,910	1,195,187	289,367	31.9%
Dues and Memberships	231,561	335,347	257,978	26,417	11.4%
Postage	202,600	17,622	202,600	0	0.0%
Property and Liability Insurance	2,494,391	2,463,645	2,496,165	1,774	0.1%
Utilities	3,819,205	3,483,311	3,986,638	167,433	4.4%
Repairs and Maintenance	1,327,079	1,044,340	1,415,936	88,857	6.7%
Legal, Election, and Audit Expenses	875,800	691,297	625,989	(249,811)	-28.5%
Other Operating Expenses	27,618,373	9,509,005	27,409,543	(208,830)	-0.8%
Total Operating Expenses	44,081,461	20,488,559	43,990,833	(90,628)	-0.2%
Capital Outlay					
Site Improvement	923,844	359,511	500,000	(423,844)	-45.9%
Building Improvement	2,979,657	615,574	2,063,383	(916,274)	-30.8%
Library Books	155,200	139,331	155,200	0	0.0%
Computer Equipment	567,321	339,149	291,183	(276,138)	-48.7%
Equipment (Computer Technology)	329,150	292,334	214,987	(114,163)	-34.7%
Student Technology Plan	904,730	328,890	430,000	(474,730)	-52.5%
Technology Plan	575,000	598,892	602,000	27,000	4.7%
Equipment	2,859,862	1,888,981	1,765,665	(1,094,197)	-38.3%
Vehicle Replacement	150,000	100,833	150,000	0	0.0%
Lease/Purchase Agreements	293,792	291,928	303,302	9,510	3.2%
Total Capital Outlay	9,738,556	4,955,423	6,475,720	(3,262,836)	-33.5%
Other Outgo					
Student Financial Aid	8,483,941	8,398,348	11,277,898	2,793,957	32.9%
Other Uses	1,427,888	1,113,981	1,408,888	(19,000)	-1.3%
One-Time Funding Initiative	1,233,995	0	1,444,056	210,061	17.0%
Designated Contingency (Restricted General Fund)	1,637,920	0	4,540,260	2,902,340	177.2%
Contingency (Unrestricted General Fund)	500,000	0	500,000	0	0.0%
Interfund Transfers	2,142,669	8,010,000	7,910,000	5,767,331	269.2%
Total Other Outgo	15,426,413	17,522,329	27,081,102	11,654,689	75.6%
Total Expenditures/Appropriations	**$255,430,706**	**$211,900,570**	**$268,932,045**	**$13,501,339**	**5.3%**

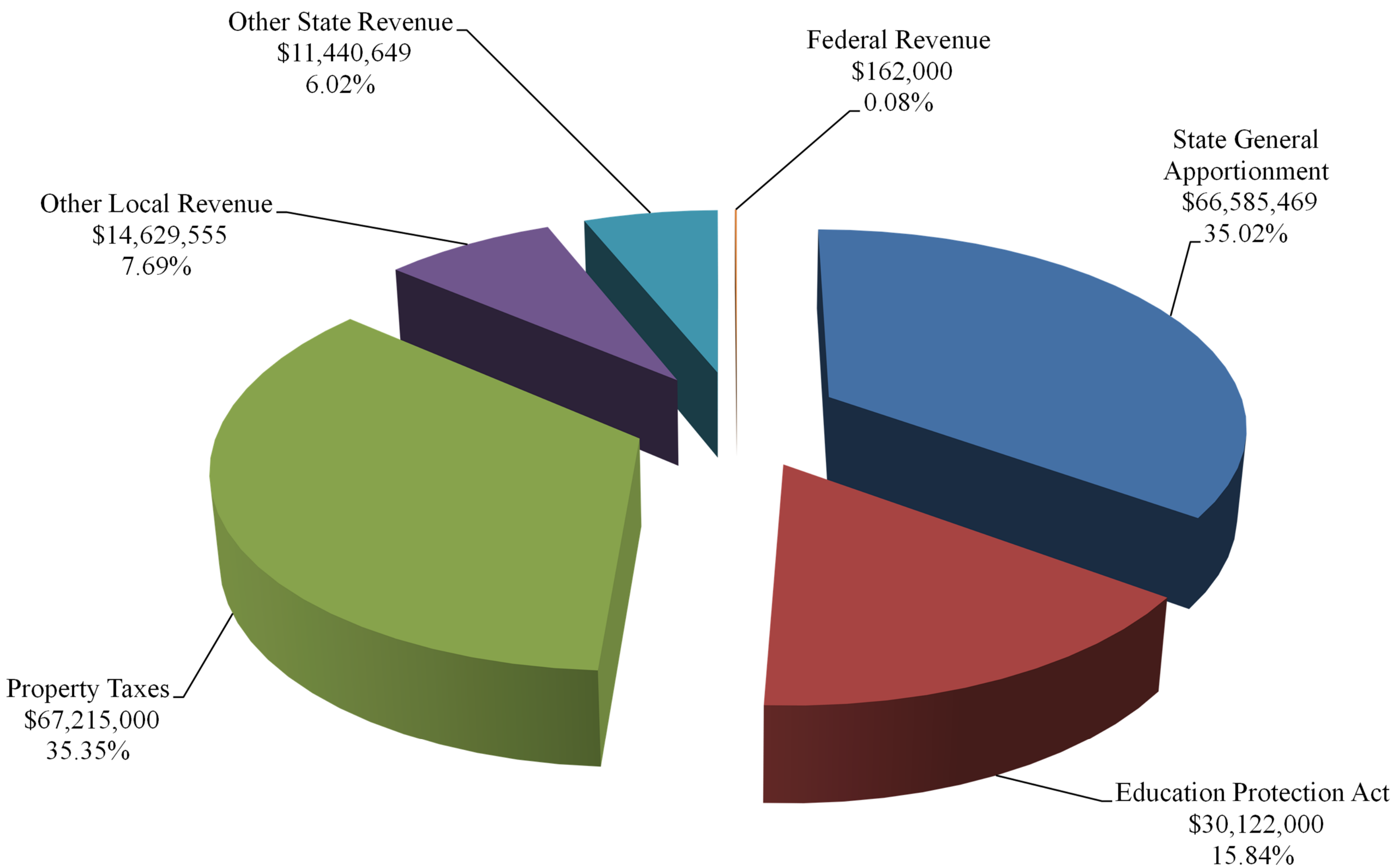
*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)

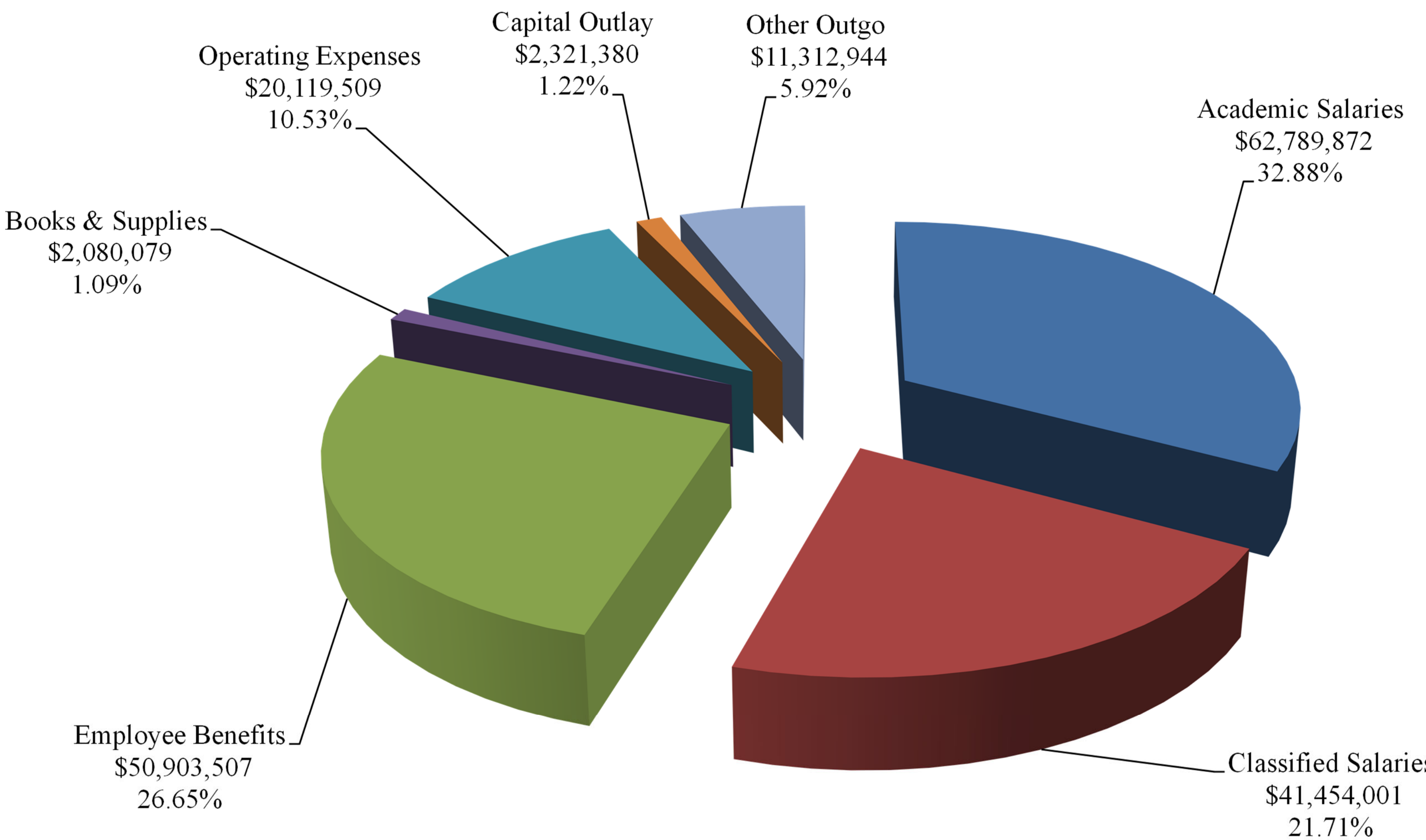
DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
Surplus/(Deficit)	($11,481,492)	$6,147,802	($9,480,949)	$2,000,543	0.0%
Reserves and Ending Balance					
Board Designated Reserves	$29,830,812	$29,058,811	$31,830,215	$1,999,403	6.7%
Board Designated 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	2,000,000	2,000,000	1,000,000	100.0%
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/TCO Reserve	1,000,000	1,000,000	1,000,000	0	0.0%
PERS/STRS Reserve	2,000,000	3,000,000	3,000,000	1,000,000	50.0%
Enrollment Reserve	7,000,000	7,000,000	7,000,000	0	0.0%
Undesignated Reserve	10,541,007	18,287,972	14,689,949	4,148,942	39.4%
Restricted Designated Reserve / Ending Balance	0	8,654,330	0	0	0.0%
Total Reserves and Ending Balance	52,911,819	70,541,113	61,060,164	8,148,345	15.4%
Total Expenditures/Appropriations & Reserves and Ending Balance	**$308,342,525**	**$282,441,683**	**$329,992,209**	**$21,649,684**	**7.0%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
REVENUES UNRESTRICTED



CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
EXPENDITURES UNRESTRICTED



CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
REVENUES – UNRESTRICTED DETAIL

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE					
Beginning Balance	$56,352,257	$56,352,257	$61,886,783	$5,534,526	9.8%
REVENUE					
Federal Revenue					
FWS Administrative Allowance	$15,000	$21,332	$15,000	$0	0.0%
SEOG Grant Administrative Allowance	31,000	39,075	31,000	0	0.0%
Pell Grant Administrative Allowance	36,000	49,695	36,000	0	0.0%
Forest Reserve	80,000	100,170	80,000	0	0.0%
Total Federal Revenue	162,000	210,272	162,000	0	0.0%
State Revenue					
State General Apportionment	70,578,136	53,083,766	66,585,469	(3,992,667)	-5.7%
Prior Year Adjustment	0	(236,298)	0	0	0.0%
Education Protection Act	16,361,593	31,933,251	30,122,000	13,760,407	84.1%
Prior Year Adjustment EPA	0	182,392	0	0	0.0%
Homeowners Property Tax Exemption	280,000	260,669	261,000	(19,000)	-6.8%
Mandated Costs Block Grant	611,022	614,169	665,000	53,978	8.8%
Lottery	3,196,687	3,273,693	3,451,810	255,123	8.0%
Full-Time Faculty Hiring	1,856,923	1,856,923	1,856,923	0	0.0%
Part-Time Faculty Compensation	386,558	516,867	386,558	0	0.0%
STRS On-behalf Contribution	4,337,548	4,780,741	4,780,741	443,193	10.2%
Other State	299,617	236,132	299,617	0	0.0%
Total State Revenue	97,908,084	96,502,305	108,409,118	10,501,034	10.7%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
REVENUES – UNRESTRICTED DETAIL (CONTINUED)

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
Local Revenue					
Property Taxes	43,372,385	41,928,608	40,864,000	(2,508,385)	-5.8%
Property Taxes - RDA Residual & Asset Liquidation	19,031,143	27,395,598	26,080,000	7,048,857	37.0%
Contract Education	1,627,701	129,651	1,804,555	176,854	10.9%
Personal Property Sales	10,000	0	10,000	0	0.0%
Rental fees	70,000	18,192	20,000	(50,000)	-71.4%
Interest	4,400,000	4,805,282	4,400,000	0	0.0%
International/Non-Resident Student Tuition	2,400,000	1,930,669	2,100,000	(300,000)	-12.5%
Enrollment Fees	5,358,000	5,095,237	5,200,000	(158,000)	-2.9%
Community Education Fees	80,000	61,521	80,000	0	0.0%
Other Student Fees	25,000	717,030	28,000	3,000	12.0%
Material Fees	35,000	30,042	35,000	0	0.0%
Student Technology Fees	375,000	374,703	375,000	0	0.0%
Student Transportation Fees	445,000	419,701	420,000	(25,000)	-5.6%
Miscellaneous	245,120	268,579	167,000	(78,120)	-31.9%
Total Local Revenue	77,474,349	83,174,813	81,583,555	4,109,206	5.3%
Total Revenue	**$175,544,433**	**$179,887,390**	**$190,154,673**	**$14,610,240**	**8.3%**
Total Beginning Balance and Revenue	**$231,896,690**	**$236,239,647**	**$252,041,456**	**$20,144,766**	**8.7%**

*Percent change is budget to budget.

Chaffey Community College District
2026-2027 General Fund Adopted Budget
Expenditures – Unrestricted Detail

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors, Contract	$26,968,440	$24,744,788	$26,426,793	($541,647)	-2.0%
Non-Instructional Contract	6,276,519	5,520,773	6,494,857	218,338	3.5%
Non-Instructional Management	5,501,446	5,244,134	5,264,319	(237,127)	-4.3%
Instructional Hourly	22,639,869	23,997,104	23,149,375	509,506	2.3%
Non-Instructional Hourly	1,463,606	1,457,966	1,454,528	(9,078)	-0.6%
Total Academic Salaries	62,849,880	60,964,765	62,789,872	(60,008)	-0.1%
Classified Salaries					
Non-Instructional Contract	24,154,176	22,283,741	25,454,353	1,300,177	5.4%
Non-Instructional Management	8,168,376	7,283,046	9,241,720	1,073,344	13.1%
Instructional Aides, Contract	3,430,698	3,002,362	3,526,578	95,880	2.8%
Non-Instructional Hourly	1,581,536	1,431,376	1,865,636	284,100	18.0%
Instructional Hourly	1,365,714	1,095,473	1,365,714	0	0.0%
Total Classified Salaries	38,700,500	35,095,998	41,454,001	2,753,501	7.1%
Employee Benefits					
State Teachers Retirement	11,656,270	12,516,645	11,682,546	26,276	0.2%
STRS On-behalf Payments	4,337,548	4,337,548	4,780,741	443,193	10.2%
Public Employees Retirement	9,769,617	13,415,480	10,186,593	416,976	4.3%
FICA/Medicare	4,777,011	3,934,550	5,016,922	239,911	5.0%
Health and Welfare Insurance	16,424,649	14,455,517	17,228,363	803,714	4.9%
Unemployment Insurance	48,342	110,287	50,098	1,756	3.6%
Worker's Compensation Insurance	2,104,577	2,078,173	1,958,244	(146,333)	-7.0%
Total Employee Benefits	49,118,014	50,848,200	50,903,507	1,785,493	3.6%
Books and Supplies					
Books	47,839	9,016	46,439	(1,400)	-2.9%
Supplies	1,791,784	1,821,331	2,033,640	241,856	13.5%
Total Books and Supplies	1,839,623	1,830,347	2,080,079	240,456	13.1%
Operating Expenses					
Service Contracts	1,172,391	897,138	1,713,532	541,141	46.2%
Travel/Conference/Training	523,608	334,707	659,906	136,298	26.0%
Dues and Memberships	214,386	318,205	235,052	20,666	9.6%
Postage	127,600	17,622	127,600	0	0.0%
Property and Liability Insurance	2,484,391	2,459,922	2,486,165	1,774	0.1%
Utilities	3,805,155	3,476,632	3,945,123	139,968	3.7%
Repairs and Maintenance	1,194,664	934,938	1,277,149	82,485	6.9%
Legal, Election, and Audit Expenses	875,800	691,297	620,800	(255,000)	-29.1%
Other Operating Expenses	7,995,225	5,325,248	9,054,182	1,058,957	13.2%
Total Operating Expenses	18,393,220	14,455,709	20,119,509	1,726,289	9.4%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – UNRESTRICTED DETAIL (CONTINUED)

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
Capital Outlay					
Site Improvement	1,000	0	0	(1,000)	-100.0%
Building Improvement	78,162	27,563	130,047	51,885	66.4%
Library Books	3,000	0	3,000	0	0.0%
Equipment (Computer Technology)	329,150	292,334	214,987	(114,163)	-34.7%
Student Technology Plan	904,730	328,890	430,000	(474,730)	-52.5%
Technology Plan	575,000	598,892	602,000	27,000	4.7%
Equipment	400,348	376,784	539,144	138,796	34.7%
Vehicle Replacement	150,000	100,833	150,000	0	0.0%
Lease/Purchase Agreements	243,092	253,468	252,202	9,110	3.7%
Total Capital Outlay	2,684,482	1,978,764	2,321,380	(363,102)	-13.5%
Other Outgo					
Student Financial Aid	94,600	55,100	50,000	(44,600)	-47.1%
Other Uses	1,427,888	1,113,981	1,408,888	(19,000)	-1.3%
One-Time Funding Initiative	1,233,995	0	1,444,056	210,061	17.0%
Contingency	500,000	0	500,000	0	0.0%
Interfund Transfers	2,142,669	8,010,000	7,910,000	5,767,331	269.2%
Total Other Outgo	5,399,152	9,179,081	11,312,944	5,913,792	109.5%
Total Expenditures/Appropriations	**$178,984,871**	**$174,352,864**	**$190,981,292**	**$11,996,421**	**6.7%**
Surplus/(Deficit)	($3,440,438)	$5,534,526	($826,619)	$2,613,819	0.0%

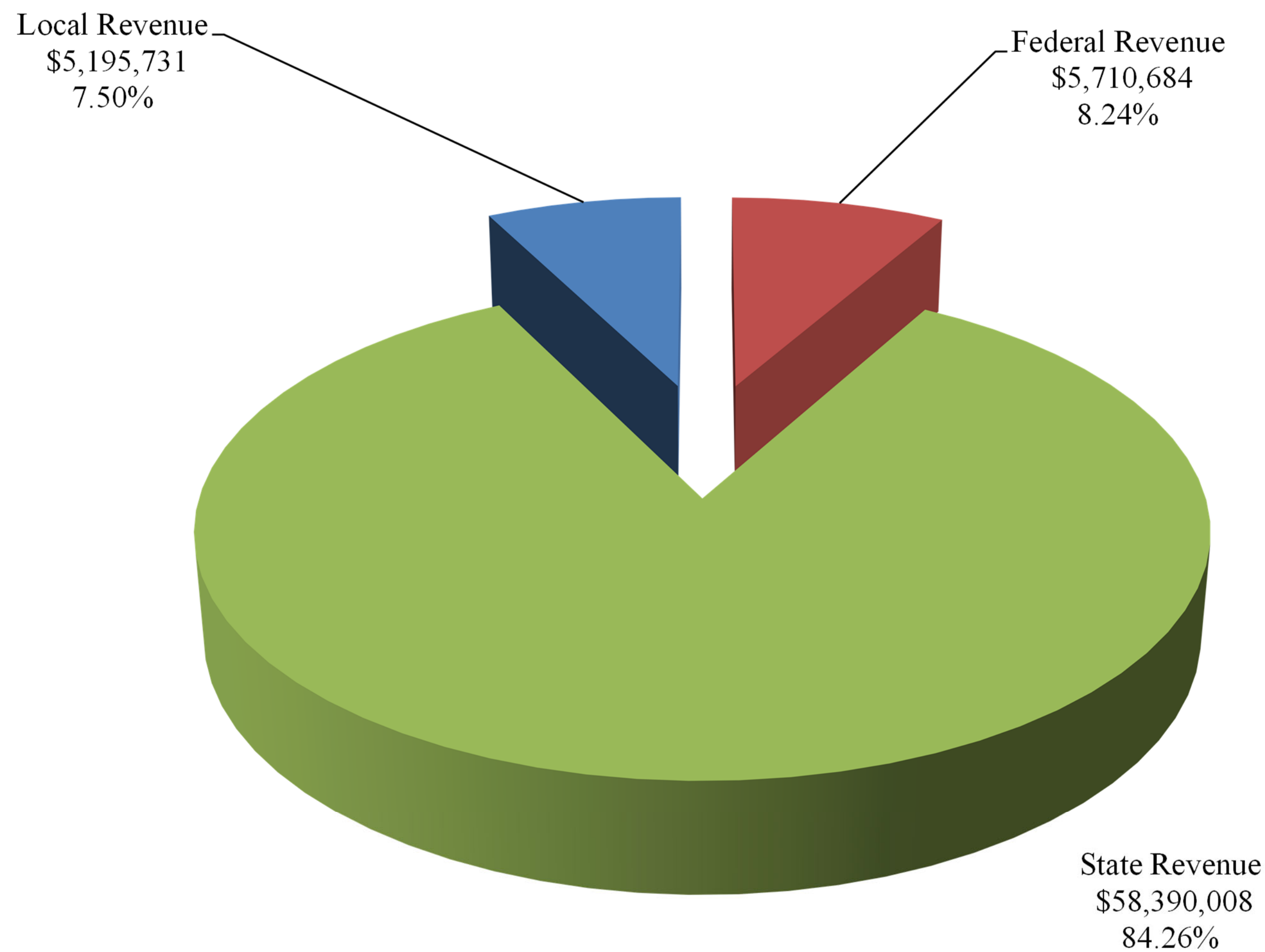
*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – UNRESTRICTED DETAIL (CONTINUED)

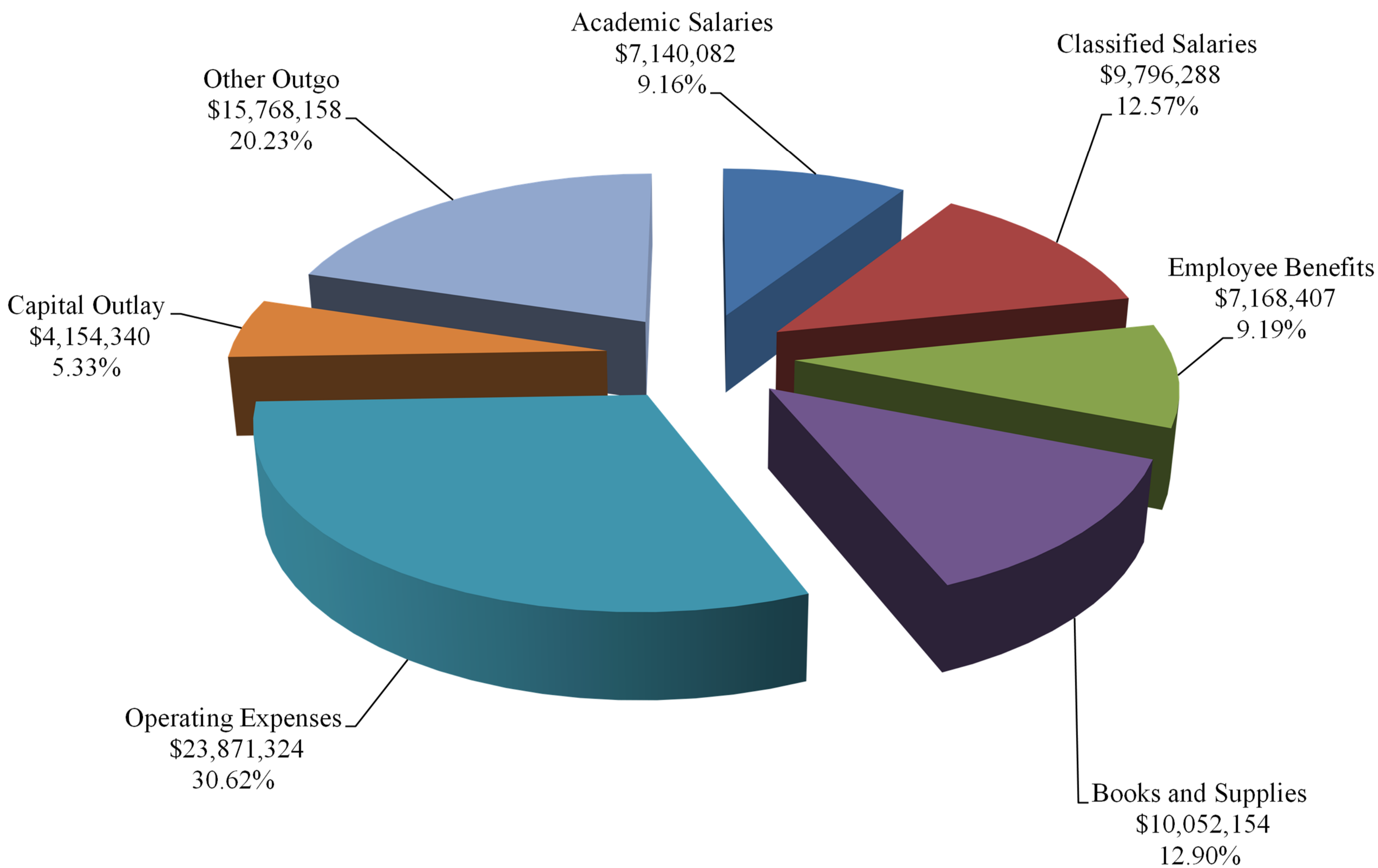
DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
Reserves and Ending Balance					
Board Designated Reserve	$29,830,812	$29,058,811	$31,830,215	$1,999,403	6.7%
Board Designated Project Reserves					
Revolving Cash	40,000	40,000	40,000	0	0.0%
OPEB Reserve	500,000	500,000	500,000	0	0.0%
Technology Reserve	1,000,000	2,000,000	2,000,000	1,000,000	100.0%
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	3,000,000	3,000,000	1,000,000	50.0%
Enrollment Reserve	7,000,000	7,000,000	7,000,000	0	0.0%
Undesignated Reserve	10,541,007	18,287,972	14,689,949	4,148,942	39.4%
Total Reserves and Ending Balance	**$52,911,819**	**$61,886,783**	**$61,060,164**	**$8,148,345**	**15.4%**
Percent Reserves and Ending Balance	**29.56%**	**35.50%**	**31.97%**		**8.2%**
Total Expenditures/Appropriations & Reserves and Ending Balance	**$231,896,690**	**$236,239,647**	**$252,041,456**	**$20,144,766**	**8.7%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
REVENUES – RESTRICTED



Chaffey Community College District
2026-2027 General Fund Adopted Budget
Expenditures – Restricted



CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
REVENUES – RESTRICTED DETAIL

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE					
Beginning Balance	$8,041,054	$8,041,054	$8,654,330	$613,276	7.6%
REVENUE					
Federal Revenue					
Student Financial Aid/Federal Work Study	459,693	426,653	426,040	(33,653)	-7.3%
Career Technical Education - Perkins	1,031,400	957,969	1,152,977	121,577	11.8%
Other Federal	4,572,054	521,990	4,131,667	(440,387)	-9.6%
Total Federal Revenue	6,063,147	1,906,612	5,710,684	(352,463)	-5.8%
State Revenue					
Disability Programs and Services	3,352,845	2,691,630	2,936,950	(415,895)	-12.4%
Extended Opportunity Programs and Services	3,579,796	3,987,909	3,526,790	(53,006)	-1.5%
Staff Development and Diversity	321,452	113,424	317,754	(3,698)	-1.2%
Student Success, Equity, and Support Programs	20,872,871	6,068,056	16,026,060	(4,846,811)	-23.2%
State Block Grant	12,368,277	10,083,124	15,746,599	3,378,322	27.3%
Telecommunications and Technology Infrastructure Program	595,708	306,025	464,683	(131,025)	-22.0%
Strong Workforce, Welfare Reform, and Economic Development	6,531,248	4,286,866	10,541,499	4,010,251	61.4%
Lottery	1,364,571	1,467,933	1,526,063	161,492	11.8%
STRS On-behalf Contribution	589,175	524,575	537,075	(52,100)	-8.8%
Other State	8,120,549	1,520,144	6,766,535	(1,354,014)	-16.7%
Total State Revenue	57,696,492	31,049,686	58,390,008	693,516	1.2%
Local Revenue					
Student Health Fees	1,050,000	1,001,720	1,050,000	0	0.0%
Parking Fees	651,562	481,543	495,000	(156,562)	-24.0%
Center of Excellence	68,490	0	0	(68,490)	-100.0%
Miscellaneous	2,142,421	584,571	1,200,213	(942,208)	-44.0%
Intrafund Transfer	732,669	3,136,850	2,450,518	1,717,849	234.5%
Total Local Revenue	4,645,142	5,204,684	5,195,731	550,589	11.9%
Total Revenue	**$68,404,781**	**$38,160,982**	**$69,296,423**	**$891,642**	**1.3%**
Total Beginning Balance and Revenue	**$76,445,835**	**$46,202,036**	**$77,950,753**	**$1,504,918**	**2.0%**

*Percent change is budget to budget.

Chaffey Community College District
2026-2027 General Fund Adopted Budget
Expenditures – Restricted Detail

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors, Contract	$346,528	$346,528	$154,189	($192,339)	-55.5%
Non-Instructional Contract	2,177,989	2,416,624	2,460,921	282,932	13.0%
Non-Instructional Management	261,287	209,480	198,357	(62,930)	-24.1%
Non-Instructional Hourly	4,462,498	3,520,904	4,326,615	(135,883)	-3.0%
Total Academic Salaries	7,248,302	6,493,536	7,140,082	(108,220)	-1.5%
Classified Salaries					
Non-Instructional Contract	3,872,851	2,720,014	3,655,331	(217,520)	-5.6%
Non-Instructional Management	2,575,057	1,310,194	2,421,372	(153,685)	-6.0%
Instructional Aides, Contract	207,438	208,233	220,948	13,510	6.5%
Non-Instructional Hourly	2,139,013	2,087,021	2,828,531	689,518	32.2%
Instructional Hourly	332,829	189,989	670,106	337,277	101.3%
Total Classified Salaries	9,127,188	6,515,451	9,796,288	669,100	7.3%
Employee Benefits					
State Teachers Retirement	1,361,646	1,058,987	1,470,794	109,148	8.0%
STRS On-behalf Contribution	589,175	537,075	537,075	(52,100)	-8.8%
Public Employees Retirement	1,861,410	1,213,570	1,705,697	(155,713)	-8.4%
FICA/Medicare	824,794	546,937	846,315	21,521	2.6%
Health and Welfare Insurance	2,447,440	1,732,323	2,261,613	(185,827)	-7.6%
Unemployment Insurance	16,936	6,033	9,757	(7,179)	-42.4%
Worker's Compensation Insurance	360,267	270,143	337,156	(23,111)	-6.4%
Total Employee Benefits	7,461,668	5,365,068	7,168,407	(293,261)	-3.9%
Books and Supplies					
Books	380,436	106,791	287,449	(92,987)	-24.4%
Supplies	9,458,665	1,714,103	9,764,705	306,040	3.2%
Total Books and Supplies	9,839,101	1,820,894	10,052,154	213,053	2.2%

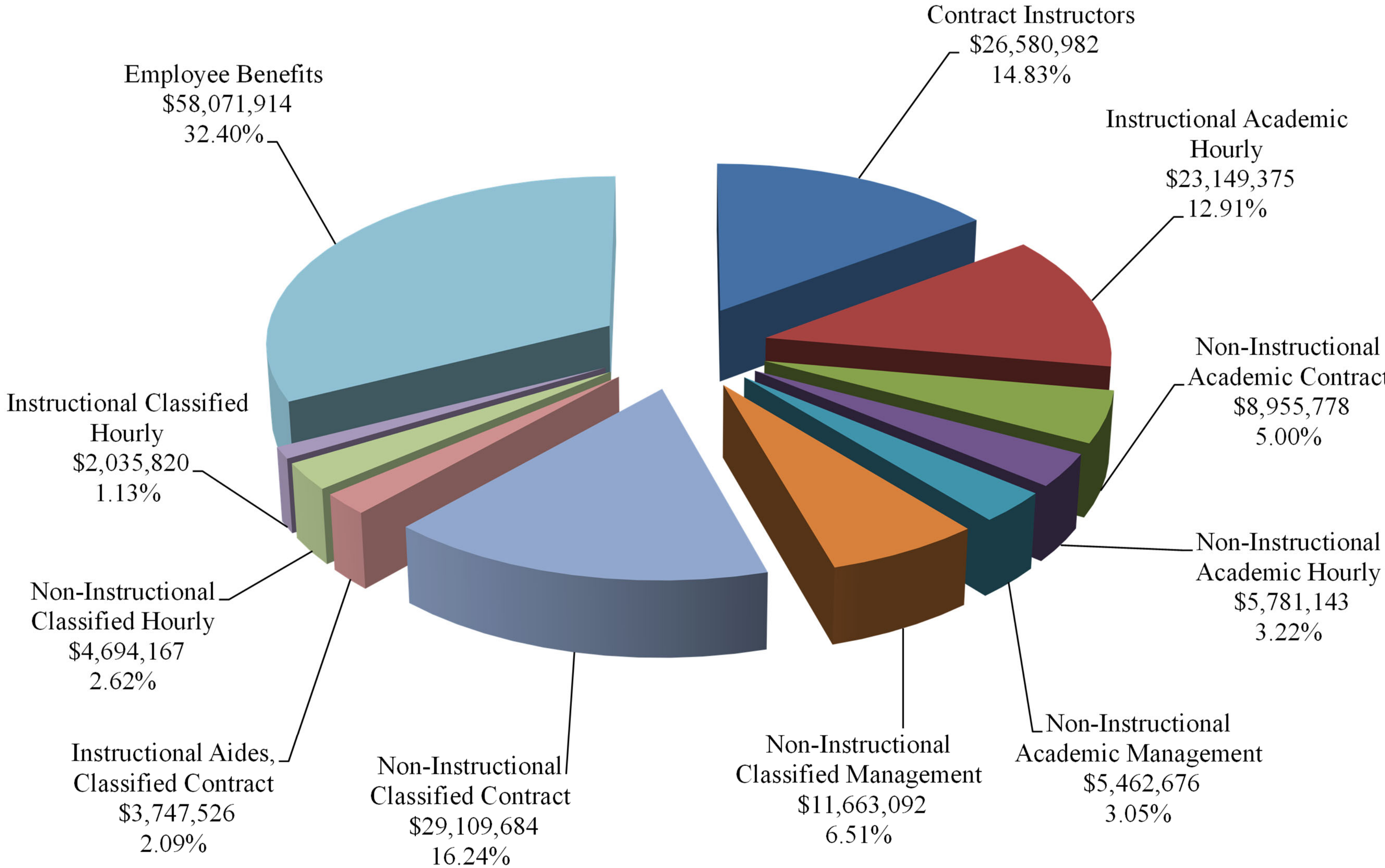
*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 GENERAL FUND ADOPTED BUDGET
EXPENDITURES – RESTRICTED DETAIL (CONTINUED)

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
Operating Expenses					
Service Contracts	5,434,241	1,470,944	4,687,265	(746,976)	-13.7%
Travel/Conference/Training	382,212	241,203	535,281	153,069	40.0%
Dues and Memberships	17,175	17,142	22,926	5,751	33.5%
Postage	75,000	0	75,000	0	0.0%
Property and Liability Insurance	10,000	3,723	10,000	0	0.0%
Utilities	14,050	6,679	41,515	27,465	195.5%
Repairs and Maintenance	132,415	109,402	138,787	6,372	4.8%
Legal, Elections, and Audit	0	0	5,189	5,189	0.0%
Other Operating Expenses	19,623,148	4,183,757	18,355,361	(1,267,787)	-6.5%
Total Operating Expenses	25,688,241	6,032,850	23,871,324	(1,816,917)	-7.1%
Capital Outlay					
Site Improvement	922,844	359,511	500,000	(422,844)	-45.8%
Building Improvement	2,901,495	588,011	1,933,336	(968,159)	-33.4%
Library Books	152,200	139,331	152,200	0	0.0%
Computer Equipment	567,321	339,149	291,183	(276,138)	-48.7%
Equipment	2,459,514	1,512,197	1,226,521	(1,232,993)	-50.1%
Lease/Purchase Agreements	50,700	38,460	51,100	400	0.8%
Total Capital Outlay	7,054,074	2,976,659	4,154,340	(2,899,734)	-41.1%
Other Outgo					
Student Financial Aid	8,389,341	8,343,248	11,227,898	2,838,557	33.8%
Designated Contingency	1,637,920	0	4,540,260	2,902,340	177.2%
Total Other Outgo	10,027,261	8,343,248	15,768,158	5,740,897	57.3%
Total Expenditures/Appropriations	**$76,445,835**	**$37,547,706**	**$77,950,753**	**$1,504,918**	**2.0%**
Surplus/(Deficit)	($8,041,054)	$613,276	($8,654,330)	($613,276)	0.0%
Reserves and Ending Balance					
Designated Reserve / Ending Balance	$0	$8,654,330	$0	$0	0.0%
Total Reserves and Ending Balance	0	8,654,330	0	0	0.0%
Total Expenditures/Appropriations & Reserves and Ending Balance	**$76,445,835**	**$46,202,036**	**$77,950,753**	**$1,504,918**	**2.0%**

*Percent change is budget to budget.

Chaffey Community College District
2026-2027 Adopted Budget Staffing Costs
General Fund – Unrestricted and Restricted Funds



CHAFFEY COMMUNITY COLLEGE DISTRICT
STRATEGIC GOALS FOR FISCAL YEAR 2026-2027

Superintendent/President's Office

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

Business and Administrative Services

- Measure P Bond Program:
  - Vision 2033: Update the Vision 2025 Plan consistent with current institutional needs.
  - New Fontana Campus: Complete the design phase and DSA review.
  - Rancho Cucamonga Campus: Renovate old Library and CDC; identify programming and occupants planned for this new student services building; raze the VSS building and replace with interim parking/beautification project.
  - Chino Campus: Complete DSA approval for renovation project and commence bid-award process.
  - New Ontario Campus: Complete the design phase and DSA review.
- Cybersecurity and Resiliency:
  - Develop and implement a unified Business Continuity Plan (BCP) that ensures uninterrupted instruction, student services, and critical operations during emergencies or disruptions.

  - Modernize Disaster Recovery (DR) strategies by aligning recovery objectives, refreshing plans for hybrid and cloud environments, and implementing resilient infrastructure to minimize downtime and support rapid restoration of services.
  - Enhance cybersecurity preparedness through standardized incident response playbooks, clear escalation and communication protocols, and regular tabletop exercises to strengthen coordinated response capabilities.
- Administrative and Technology Services:
  - Complete the SDWAN project – Providing full redundant and resilient Internet and WAN circuits between Rancho, Chino, and Fontana allowing for seamless failover during a circuit outage.
  - Student Email Migration – Move the student email platform from GMAIL to MS Exchange 365. This will allow students to take advantage of the Barracuda spam filtering and provide Cybersecurity staff with additional capabilities to remediate vulnerabilities while saving the District approximately $100,000/year in licensing fees.
  - Complete the migration from Siemens SiPass building controls to Verkada.
  - Continue working on a secure, mobile-friendly campus digital wallet that 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.
- Business Services:
  - Further build out training materials, procedures, reference guides, and recorded workshops accessible through Chaffey Central.
  - In support of Districtwide infrastructure, capital projects and construction efforts, Business Services will continue to support District operations through sound fiscal planning, financial oversight, compliance, and responsible resource management.

- Support the transition to new workspaces designed to address operational needs such as functional layouts, storage requirements, collaborative work areas, and privacy considerations, while maintaining department continuity throughout the transition process.
- In partnership with Information Technology Services, Business Services will continue advancing technology solutions that streamline processes, improve efficiency, and enhance the user experience. This includes continued improvements to Colleague Self-Service, implementation of an asset management system, enhancements to travel and conference processes through Concur, streamlined purchasing workflows, improved budgeting and position control tools, payroll process improvements, and effective monitoring and reporting of restricted and categorical budgets.
- Open the MACC Dining Hall and provide high value dining options for students; expand the value and visibility of Panther Perk services while improving revenue generation; expand instant access digital course materials to improve affordability and accessibility.

- Human Resources:
  - Complete negotiations with all bargaining units and implement salary adjustments.
  - Enhance District-wide DEIA efforts and support to classified professionals through partnership in the Classified Professionals Orientation Program.

Instruction and Institutional Effectiveness

- Transform learning for student and workforce success:
  - Expand high-quality academic pathways aligned with workforce needs and student goals.
  - Increase access through innovative, flexible, and student-centered instructional practices.

- Advance equity through evidence-based decision making:
  - Use disaggregated data and student voice to inform planning and improve equitable student outcomes.
  - Foster inclusive learning environments that promote belonging and success.
- Empower faculty to lead student success:
  - Promote continuous professional learning in equity, innovation and culturally responsive teaching.
  - Strengthen faculty leadership and collaboration to improve teaching and student achievement.

Student Services and Strategic Communications

- To increase Fall-to-Spring persistence/retention by 3% through proactive student support and coordinated interventions.
  - Persistence drives completion.
  - Every Student Services department contributes.
  - Vision 2030 aligned.
- Reimagine prospective student outreach, specifically orientations, tours, and college information.
  - Evaluate outreach effectiveness.
  - Expand targeted recruitment.
  - Increase applicant conversion to enrollment.

Chaffey Community College District
Full Time Equivalent Students by Academic & Career Communities
2026-2027 Fiscal Year

2026-27 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)	1,113.07	73.38	94.78	3,101.10	228.26	53.96	64.09	0.00	36.85	13.31	4,778.78
Athletics & Physical Education (ATHL)	217.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	217.81
Business, Technology, and Hospitality (BTH)	264.46	14.54	76.72	1,241.37	5.85	0.00	0.00	0.00	0.00	0.00	1,602.94
Counseling & Enrollment Pathways	34.55	10.17	0.00	292.52	9.77	0.00	0.00	0.00	0.00	0.00	347.01
Health and Wellness (HW)	370.76	29.77	59.15	822.19	218.51	2.22	0.00	2.31	0.00	0.00	1,504.91
Manufacturing, Industrial Design, and Transportation (MIT)	457.66	0.00	98.49	92.59	52.63	1.46	0.00	0.00	0.00	54.63	757.45
Public Service, Culture, and Society (PCS)	637.30	186.10	50.95	3,166.27	151.99	0.00	0.00	0.00	0.00	0.00	4,192.61
Science, Technology, Engineering, and Mathematics (STEM)	1,898.65	148.52	415.14	1,480.30	99.52	0.00	0.00	0.00	0.00	0.00	4,042.14
Other Areas	0.00	0.00	0.00	24.54	0.00	0.00	0.00	0.00	0.00	0.00	24.54
Total Academic & Career Communities (ACCs)/Areas	4,994.26	462.48	795.22	10,220.87	766.53	57.63	64.09	2.31	36.85	67.94	17,468.19

2025-26 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)	1,065.73	75.87	108.37	3,363.76	181.57	38.09	66.32	0.00	90.66	13.85	5,004.21
Athletics & Physical Education (ATHL)	193.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.61
Business, Technology, & Hospitality (BTH)	211.84	5.56	90.60	1,362.50	13.18	0.00	0.00	0.00	0.00	0.00	1,683.68
Counseling & Enrollment Pathways	29.15	8.14	0.00	262.95	5.25	0.00	0.00	0.00	0.00	71.79	377.28
Health & Wellness (HW)	320.14	30.78	53.46	895.94	200.29	1.38	0.00	0.05	0.00	0.00	1,502.03
Manufacturing, Industrial Design, & Transportation (MIT)	413.98	0.00	83.18	113.21	44.47	1.30	0.00	8.79	0.00	42.79	707.70
Public Service, Culture, & Society (PCS)	709.98	118.88	33.06	3,721.96	80.75	0.00	0.00	0.00	0.00	0.00	4,664.64
Science, Technology, Engineering, & Mathematics (STEM)	1,792.65	139.56	376.11	1,775.84	25.81	0.00	0.00	0.00	0.00	0.00	4,109.95
Other Areas	0.00	0.00	0.00	41.61	0.00	0.00	0.00	0.00	0.00	0.00	41.61
Total Academic & Career Communities (ACCs)/Areas	4,737.08	378.78	744.76	11,537.77	551.32	40.77	66.32	8.83	90.66	128.43	18,284.73

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 2025-2026, actual FTES for the academic year increased 358.74 (2.0%). FTES for the 2026-2027 academic year are projected to decrease 816.54 (4.5%). 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 Centered Funding Formula (SCFF) is discussed in the introductory section of the budget book under current year summary. The District reported on the 2025-2026 Apportionment Attendance Report (CCFS-320) 17,949.02 FTES.

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
2026-2027 ADOPTED BUDGET
MEASURE L BOND CONSTRUCTION FUND

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE/REVENUE					
Beginning Balance	$679,043	$679,043	$450,146	($228,897)	-33.7%
Revenue					
Interest	25,000	32,053	30,000	5,000	20.0%
Total Revenue	25,000	32,053	30,000	5,000	20.0%
Total Beginning Balance and Revenue	**$704,043**	**$711,096**	**$480,146**	**($223,897)**	-31.8%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Architect Fees	$100,000	$0	$429,050	$329,050	329.1%
Operating Expenses	685	0	685	0	0.0%
Building Improvement	603,358	260,950	50,411	(552,947)	-91.6%
Total Expenditures/Appropriations	704,043	260,950	480,146	(223,897)	-31.8%
Ending Balance/Reserves					
Ending Balance	0	450,146	0	0	0.0%
Total Ending Balance/Reserves	0	450,146	0	0	0.0%
Total Expenditures/Appropriations & Ending Balance/Reserves	**$704,043**	**$711,096**	**$480,146**	**($223,897)**	-31.8%

*Percent change is budget to budget.

Measure L Bond

	Projects	2026-2027 Adopted Budget
7.2	Swing Space	$429,050
8.4.5	Instructional Building 1, Chino	685
9.0	Unallocated Reserves	50,411
		$480,146

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
2026-2027 ADOPTED BUDGET
MEASURE P BOND CONSTRUCTION FUND

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE/REVENUE					
Beginning Balance	$249,564,859	$249,564,859	$215,208,491	($34,356,368)	-13.8%
Revenue					
Interest	6,500,000	10,720,159	10,500,000	4,000,000	61.5%
Total Revenue	6,500,000	10,720,159	10,500,000	4,000,000	61.5%
Total Beginning Balance and Revenue	**$256,064,859**	**$260,285,018**	**$225,708,491**	**($30,356,368)**	-11.9%
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Architect Fees	$46,128,087	$13,907,589	$37,987,996	($8,140,091)	-17.6%
Operating Expenses	18,670,106	2,326,170	17,029,383	(1,640,723)	-8.8%
Equipment	5,033,987	3,814,382	2,266,064	(2,767,923)	-55.0%
Site Improvement	33,974,580	42,233	35,933,944	1,959,364	5.8%
Building Improvement	138,179,060	24,994,577	118,799,801	(19,379,259)	-14.0%
Bond Issuance	0	(8,424)	0	0	0.0%
Project Contingencies	6,699,809	0	2,310,332	(4,389,477)	-65.5%
Total Expenditures/Appropriations	248,685,629	45,076,527	214,327,520	(34,358,109)	-13.8%
Ending Balance/Reserves					
Ending Balance	7,379,230	215,208,491	11,380,971	4,001,741	54.2%
Total Ending Balance/Reserves	7,379,230	215,208,491	11,380,971	4,001,741	54.2%
Total Expenditures/Appropriations & Ending Balance/Reserves	**$256,064,859**	**$260,285,018**	**$225,708,491**	**($30,356,368)**	-11.9%

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
MEASURE P BOND CONSTRUCTION PROJECTS BUDGETED

Measure P Bond

	Projects	2026-2027 Adopted Budget
1.2	Instructional Building 1, Chino	$871,157
1.3	Instructional Building 1, Fontana	23,185,890
1.11	Automotive Technology Lab, Fontana	39,363,693
2.2	Campus Center, Fontana	36,163,532
2.5	Library	7,748,147
2.8	Maintenance & Campus Police, Fontana	6,986,473
4.1	Michael Alexander Campus Center Addition & Renovation	1,473,521
6.3	Parking & Vehicular Circulation, Fontana	42,429,049
7.2	Swing Space	4,740,508
7.3	Ontario Campus Development	46,315
7.3.1	Ontario Campus, Parking & Vehicular Circulation (Sitework)	1,788,927
7.3.2	Ontario Campus, Welcome Center/Cybrary	2,609,068
7.3.3	Ontario Campus, Instructional Building/Student Support	1,193,254
7.4	Instructional Equipment	1,501,101
7.7	Campus Wide Upgrades, Rancho	1,039,033
7.8	Campus Wide Upgrades, Chino	6,703
7.9	Campus Wide Upgrades, Fontana	84,710
8.2	Campus Center/Student Services	1,882,105
8.3	Parking Lot Expansion (VSS Demo)	2,810,000
9.0	Unallocated Reserves	38,404,334
		$214,327,520

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
CAPITAL PROJECTS

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND REVENUE					
Beginning Balance	$34,975,736	$34,975,736	$43,118,564	$8,142,828	23.3%
Revenue					
State					
Theatre Renovations	0	0	1,489,000	1,489,000	0.0%
Local					
International Student Tuition/Capital Outlay	46,320	73,107	26,150	(20,170)	-43.5%
Charging Stations-Solar Project	0	55,341	18,000	18,000	0.0%
Interfund Transfer	50,000	50,000	50,000	0	0.0%
Construction Support Program	3,000,000	6,600,000	6,500,000	3,500,000	116.7%
Redevelopment Revenue					
Chino	604,385	611,349	622,971	18,586	3.1%
County of San Bernardino, San Sevaine	422,599	472,069	440,012	17,413	4.1%
Fontana	2,173,601	2,329,776	2,260,463	86,862	4.0%
Montclair	193,994	242,920	203,370	9,376	4.8%
Ontario	250,573	284,589	264,178	13,605	5.4%
Rialto	195,239	211,608	202,327	7,088	3.6%
Rancho Cucamonga	1,433,266	1,639,147	1,503,681	70,415	4.9%
Upland	214,144	253,565	224,223	10,079	4.7%
Interest					
General	52,000	49,643	50,000	(2,000)	-3.8%
Construction Support Program	276,000	482,824	483,000	207,000	75.0%
Central Plant Energy Optimization	1,000	981	1,000	0	0.0%
Chino RDA	214,000	230,776	231,000	17,000	7.9%
Chino Health Science	4,000	3,040	3,000	(1,000)	-25.0%
County of San Bernardino, San Sevaine	53,000	61,843	62,000	9,000	17.0%
Fontana - RDA	53,000	106,700	107,000	54,000	101.9%
Fontana - Lease Revenue II	2,000	1,566	1,000	(1,000)	-50.0%
Montclair RDA	23,000	23,052	23,000	0	0.0%
Ontario RDA	15,000	25,979	26,000	11,000	73.3%
Rialto RDA	48,000	25,573	26,000	(22,000)	-45.8%
Rancho Cucamonga RDA	92,000	150,047	150,000	58,000	63.0%
Upland RDA	24,000	33,787	34,000	10,000	41.7%
Baseball Field	368,000	351,092	351,000	(17,000)	-4.6%
Solar Project	64,000	21,955	22,000	(42,000)	-65.6%
Total Revenue	9,873,121	14,392,329	15,374,375	5,501,254	55.7%
Total Beginning Balance and Revenue	**$44,848,857**	**$49,368,065**	**$58,492,939**	**$13,644,082**	**30.4%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
CAPITAL PROJECTS (CONTINUED)

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Buildings	$10,325,839	$1,584,361	$20,448,998	$10,123,159	98.0%
Architects/Consultants	2,017,467	193,605	3,279,245	1,261,778	62.5%
Sites	10,872,062	2,568,470	8,613,174	(2,258,888)	-20.8%
Equipment, Materials, Other Services	3,979,559	123,774	5,817,008	1,837,449	46.2%
Project Contingencies	5,245,679	0	9,971,978	4,726,299	90.1%
Fontana - Redevelopment	140,000	140,000	140,000	0	0.0%
Fontana - Lease Revenue	1,345,860	1,639,291	1,635,740	289,880	21.5%
Total Expenditures/Appropriations	33,926,466	6,249,501	49,906,143	15,979,677	47.1%
Ending Balance/Reserves					
Undesignated Reserve	1,147,505	1,271,743	1,324,463	176,958	15.4%
Other					
Construction Support Program / Baseball Field	3,644,001	23,137,554	834,000	(2,810,001)	-77.1%
Chino Health Science	4,000	76,050	3,000	(1,000)	-25.0%
Fontana - Lease Revenue	4,980	39,184	4,104	(876)	-17.6%
Central Plant Energy Optimization	48,103	24,532	1,001	(47,102)	-97.9%
Redevelopment					
Chino RDA	818,385	5,924,005	853,971	35,586	4.3%
County of San Bernardino, San Sevaine	475,600	1,402,738	502,013	26,413	5.6%
Fontana RDA	2,226,601	3,261,158	2,367,463	140,862	6.3%
Montclair RDA	216,994	657,655	226,370	9,376	4.3%
Ontario RDA	265,573	768,545	290,179	24,606	9.3%
Rialto RDA	243,239	427,469	228,327	(14,912)	-6.1%
Rancho Cucamonga RDA	1,525,266	4,575,658	1,653,681	128,415	8.4%
Upland RDA	238,144	947,634	258,223	20,079	8.4%
Solar Project	64,000	604,639	40,001	(23,999)	-37.5%
Total Ending Balance/Reserves	10,922,391	43,118,564	8,586,796	(2,335,595)	-21.4%
Expenditures/Appropriations & Ending Balance/Reserves	**$44,848,857**	**$49,368,065**	**$58,492,939**	**$13,644,082**	**30.4%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
SCHEDULED MAINTENANCE

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND REVENUE					
Beginning Balance	$1,313,171	$1,313,171	$1,277,373	($35,798)	-2.7%
Revenue					
Interest	48,000	64,524	65,000	17,000	35.4%
Interfund Transfer	300,000	300,000	300,000	0	0.0%
Total Revenue	348,000	364,524	365,000	17,000	4.9%
Total Beginning Balance and Revenue	**$1,661,171**	**$1,677,695**	**$1,642,373**	**($18,798)**	**-1.1%**
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Salaries and Benefits	$190,976	$184,322	$184,519	($6,457)	-3.4%
Operating Expenses	878,000	216,000	880,500	2,500	0.3%
Total Expenditures/Appropriations	1,068,976	400,322	1,065,019	(3,957)	-0.4%
Ending Balance/Reserves					
Undesignated Reserve	592,195	0	577,354	(14,841)	-2.5%
Ending Balance	0	1,277,373	0	0	0.0%
Total Ending Balance/Reserves	592,195	1,277,373	577,354	(14,841)	-2.5%
Total Expenditures/Appropriations & Ending Balance/Reserves	**$1,661,171**	**$1,677,695**	**$1,642,373**	**($18,798)**	**-1.1%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
CAMPUS STORE

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING EQUITY AND REVENUE					
Beginning Equity					
Campus Store	$1,502,456	$1,502,456	$1,382,047	($120,409)	-8.0%
Prior Year Ending Equity Re-allocation	250,000	250,000	150,000	(100,000)	-40.0%
Total Beginning Equity	1,752,456	1,752,456	1,532,047	(220,409)	-12.6%
Revenue					
Sales	3,460,000	3,520,691	3,682,500	222,500	6.4%
Total Revenue	3,460,000	3,520,691	3,682,500	222,500	6.4%
Total Beginning Equity and Revenue	**$5,212,456**	**$5,273,147**	**$5,214,547**	**$2,091**	**0.0%**
Expenditures/Appropriations & Ending Equity/Reserves					
Expenditures/Appropriations					
Operational Expenses					
Salaries & Benefits	$1,414,435	$1,192,044	$1,288,442	($125,993)	-8.9%
Banking Related Charges	65,000	83,866	80,000	15,000	23.1%
Supplies	8,250	4,062	5,500	(2,750)	-33.3%
Utilities	20,000	19,393	0	(20,000)	-100.0%
Accounting Costs	69,345	68,689	0	(69,345)	-100.0%
Custodial	14,572	14,530	0	(14,572)	-100.0%
Conference and Travel	3,600	190	2,100	(1,500)	-41.7%
Maintenance and Repair	44,000	37,370	44,000	0	0.0%
Dues and Memberships	2,000	2,000	2,000	0	0.0%
Other Operational Expense	10,750	11,669	11,250	500	4.7%
Total Operational Expenses	1,651,952	1,433,813	1,433,292	(218,660)	-13.2%

*Percent change is budget to budget.

CAMPUS STORE (CONTINUED)

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
Expenditures/Appropriations & Ending Equity/Reserves					
Merchandise					
Books	800,500	843,601	855,000	54,500	6.8%
Other	1,166,000	1,425,269	1,471,000	305,000	26.2%
Total Merchandise	1,966,500	2,268,870	2,326,000	359,500	18.3%
Other Expenses					
Commission	3,000	3,249	0	(3,000)	-100.0%
Bad Debt Expense	500	2,404	500	0	0.0%
Donations to District Activities	40,500	27,511	40,500	0	0.0%
Equipment	10,000	5,253	6,000	(4,000)	-40.0%
Contingency	37,548	0	26,208	(11,340)	-30.2%
Total Other Expenses	91,548	38,417	73,208	(18,340)	-20.0%
Total Expenditures/Appropriations	3,710,000	3,741,100	3,832,500	122,500	3.30%
Equity/Reserves					
Perpetual Inventory	345,669	374,177	374,177	28,508	8.2%
Petty Cash	8,000	8,000	8,000	0	0.0%
Future Expansion	100,000	100,000	100,000	0	0.0%
Retained Earnings	1,048,787	1,049,870	899,870	(148,917)	-14.2%
Total Equity/Reserves	1,502,456	1,532,047	1,382,047	(120,409)	-8.0%
Total Expenditures/Appropriations & Ending Equity/Reserves	**$5,212,456**	**$5,273,147**	**$5,214,547**	**$2,091**	**0.0%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
FOOD SERVICES

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING EQUITY AND REVENUE					
Beginning Equity	$20,465	$20,465	$20,465	$0	0.0%
Revenue					
Prior Year Ending Equity Re-allocation	0	0	15,000	15,000	100.0%
Commission on Sales	0	0	10,000	10,000	100.0%
Total Revenue	0	0	25,000	25,000	100.0%
Total Beginning Equity and Revenue	**$20,465**	**$20,465**	**$45,465**	**$25,000**	**122.2%**
Expenditures/Appropriations & Ending Equity/Reserves					
Expenditures/Appropriations					
Operational Expenses					
Utilities	$0	$0	$5,000	$5,000	100.0%
Total Operational Expenses	0	0	5,000	5,000	100.0%
Other Expenses					
Equipment	0	0	1,000	1,000	100.0%
Other Services	0	0	14,500	14,500	100.0%
Interfund Transfer	0	0	2,500	2,500	100.0%
Contingency	900	0	2,000	1,100	122.2%
Total Other Expenses	900	0	20,000	19,100	2122.2%
Total Expenditures/Appropriations	900	0	25,000	24,100	2677.8%
Ending Equity/Reserves					
Operational Cash Flow	19,565	20,465	20,465	900	4.6%
Total Ending Equity/Reserves	19,565	20,465	20,465	900	4.6%
Total Expenditures/Appropriations & Ending Equity/Reserves	**$20,465**	**$20,465**	**$45,465**	**$25,000**	**122.2%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
CHINO COMMUNITY CENTER

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING EQUITY/RESERVES AND REVENUE					
Beginning Equity/Reserves					
Chino Community Center	$329,343	$344,343	$405,274	$75,931	23.1%
Prior Year Ending Equity/Reserves Re-allocation	15,000	0	12,000	(3,000)	-20.0%
Total Beginning Equity/Reserves	344,343	344,343	417,274	72,931	21.2%
Revenue					
Rental Fees	425,000	469,404	450,000	25,000	5.9%
Commissions	20,000	16,541	20,000	0	0.0%
Outside Support	118,184	102,618	118,184	0	0.0%
Total Revenue	563,184	588,563	588,184	25,000	4.4%
Total Beginning Equity/Reserves and Revenue	**$907,527**	**$932,906**	**$1,005,458**	**$97,931**	**10.8%**
Expenditures/Appropriations & Ending Equity/Reserves					
Chino Community Center General Operational Expenses					
Salaries & Benefits	$13,112	$13,111	$13,052	($60)	-0.5%
Supplies	2,265	2,265	2,265	0	0.0%
Utilities	102,000	87,034	100,000	(2,000)	-2.0%
Maintenance and Repair	1,000	0	1,000	0	0.0%
Other Operational Expenses	208	208	208	0	0.0%
Total Operational Expenses	118,585	102,618	116,525	(2,060)	-1.7%
Chino Community Center Rental Operational Expenses					
Salaries & Benefits	38,452	31,275	48,766	10,314	26.8%
Supplies	6,505	7,656	9,181	2,676	41.1%
Outside Services	145,000	147,442	158,000	13,000	9.0%
Fixed Cost	8,000	9,496	10,000	2,000	25.0%
Other Operational Expenses	243,900	214,527	248,621	4,721	1.9%
Total Operational Expenses	441,857	410,396	474,568	32,711	7.4%
Other Expenses					
Equipment	10,000	2,618	3,124	(6,876)	-68.8%
Contingency	7,742	0	5,967	(1,775)	-22.9%
Total Other Expenses	17,742	2,618	9,091	(8,651)	-48.8%
Total Chino Community Center General and Rental Expenditures	578,184	515,632	600,184	22,000	3.8%
Ending Equity/Reserves					
Operational Cash Flow	329,343	417,274	405,274	75,931	23.1%
Total Ending Equity/Reserves	329,343	417,274	405,274	75,931	23.1%
Total Expenditures/Appropriations & Ending Equity/Reserves	**$907,527**	**$932,906**	**$1,005,458**	**$97,931**	**10.8%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
SELF INSURANCE

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND REVENUE					
Beginning Balance	$1,786,645	$1,786,645	$1,621,836	($164,809)	-9.2%
Revenue					
Interest	90,000	97,799	98,000	8,000	8.9%
Interfund Transfer	1,000,000	1,000,000	1,000,000	0	0.0%
Total Revenue	1,090,000	1,097,799	1,098,000	8,000	0.7%
Total Beginning Balance and Revenue	**$2,876,645**	**$2,884,444**	**$2,719,836**	**($156,809)**	**-5.5%**
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Retiree Benefits	$1,000,000	$1,262,608	$1,300,000	$300,000	30.0%
Total Expenditures/Appropriations	1,000,000	1,262,608	1,300,000	300,000	30.0%
Ending Balance/Reserves					
Undesignated Reserve	1,876,645	0	1,419,836	(456,809)	-24.3%
Ending Balance	0	1,621,836	0	0	0.0%
Total Ending Balance/Reserves	1,876,645	1,621,836	1,419,836	(456,809)	-24.3%
Total Expenditures/Appropriations & Ending Balance/Reserves	**$2,876,645**	**$2,884,444**	**$2,719,836**	**($156,809)**	**-5.5%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
VACATION LIABILITY

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND REVENUE					
Beginning Balance	$1,761,882	$1,761,882	$1,905,005	$143,123	8.1%
Revenue					
Interest	70,000	83,123	83,500	13,500	19.3%
Interfund Transfer	60,000	60,000	60,000	0	0.0%
Total Revenue	130,000	143,123	143,500	13,500	10.4%
Total Beginning Balance and Revenue	**$1,891,882**	**$1,905,005**	**$2,048,505**	**$156,623**	**8.3%**
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Salaries	$80,000	$0	$100,000	$20,000	25.0%
Total Expenditures/Appropriations	80,000	0	100,000	20,000	25.0%
Ending Balance/Reserves					
Undesignated Reserve	1,811,882	0	1,948,505	136,623	7.5%
Ending Balance	0	1,905,005	0	0	0.0%
Total Ending Balance/Reserves	1,811,882	1,905,005	1,948,505	136,623	7.5%
Total Expenditures/Appropriations & Ending Balance/Reserves	**$1,891,882**	**$1,905,005**	**$2,048,505**	**$156,623**	**8.3%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
CHILD DEVELOPMENT CENTER

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND REVENUE					
Beginning Balance	$4,332,651	$4,332,651	$4,542,478	$209,827	4.8%
Revenue					
Interest	180,000	209,827	205,000	25,000	13.9%
Total Revenue	180,000	209,827	205,000	25,000	13.9%
Total Beginning Balance and Revenue	**$4,512,651**	**$4,542,478**	**$4,747,478**	**$234,827**	**5.2%**
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Operating Expenses	$0	$0	$500,000	$500,000	0.0%
Capital Outlay	0	0	500,000	500,000	0.0%
Total Expenditures/Appropriations	0	0	1,000,000	1,000,000	0.0%
Ending Balance/Reserves					
Undesignated Reserve	4,512,651	0	3,747,478	(765,173)	-17.0%
Ending Balance	0	4,542,478	0	0	0.0%
Total Ending Balance/Reserves	4,512,651	4,542,478	3,747,478	(765,173)	-17.0%
Total Expenditures/Appropriations & Ending Balance/Reserves	**$4,512,651**	**$4,542,478**	**$4,747,478**	**$234,827**	**5.2%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
CHAFFEY COLLEGE STUDENT GOVERNMENT

DESCRIPTION	2025-2026 Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND REVENUE					
Beginning Balance					
CCSG	$255,955	$255,955	$157,893	($98,062)	-38.3%
Prior Year Ending Balance Re-allocation	333,865	333,865	340,592	6,727	2.0%
Individual Club Accounts	59,595	59,595	71,794	12,199	20.5%
Total Beginning Balance	649,415	649,415	570,279	(79,136)	-12.2%
Revenue					
Interest	100	75	100	0	0.0%
College Services Fee	340,000	353,018	345,000	5,000	1.5%
Individual Club Revenue	85,000	40,420	90,000	5,000	5.9%
Total Revenue	425,100	393,513	435,100	10,000	2.4%
Total Beginning Balance and Revenue	**$1,074,515**	**$1,042,928**	**$1,005,379**	**($69,136)**	**-6.4%**
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
CCSG Expenses	$16,000	$18,403	$23,250	$7,250	45.3%
CCSG Salaries	44,365	68,592	72,178	27,813	62.7%
CCSG Expenses - Equipment	12,000	23,601	5,000	(7,000)	-58.3%
CCSG Sponsored Activities	163,100	221,254	446,700	283,600	173.9%
Club Support	40,000	28,691	30,000	(10,000)	-25.0%
District Donations - Class Gift	23,000	2,387	25,000	2,000	8.7%
Student Grants - Books and Supplies	100,000	56,500	0	(100,000)	-100.0%
Hospitality	500	0	0	(500)	-100.0%
CCSG Scholarships	275,000	25,000	83,564	(191,436)	-69.6%
Individual Club Expenses	85,000	28,221	90,000	5,000	5.9%
Total Expenditures/Appropriations	758,965	472,649	775,692	16,727	2.2%
Ending Balance/Reserves					
CCSG	233,186	484,306	134,622	(98,564)	-42.3%
CCSG 3% Reserve	22,769	14,179	23,271	502	2.2%
Individual Club Accounts	59,595	71,794	71,794	12,199	20.5%
Total Ending Balance/Reserves	315,550	570,279	229,687	(85,863)	-27.2%
Expenditures/Appropriations & Ending Balance/Reserves	**$1,074,515**	**$1,042,928**	**$1,005,379**	**($69,136)**	**-6.4%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
CHAFFEY COLLEGE STUDENT REPRESENTATION

DESCRIPTION	2025-2026 ADOPTED BUDGET	2025-2026 ACTUAL	2026-2027 ADOPTED BUDGET	Variance	Percent* Change
BEGINNING BALANCE AND REVENUE					
Beginning Balance					
Student Representation	$88,725	$88,725	$53,397	($35,328)	-39.8%
Total Beginning Balance	88,725	88,725	53,397	($35,328)	-39.8%
Revenue					
Student Representation Fee	110,000	103,004	110,000	0	0.0%
Total Revenue	110,000	103,004	110,000	0	0.0%
Total Beginning Balance and Revenue	**$198,725**	**$191,729**	**$163,397**	**($35,328)**	**-17.8%**
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Statewide Student Senate	$51,150	$47,898	$51,150	$0	0.0%
Travel & Conference	7,500	7,760	7,800	300	4.0%
Memberships	2,000	0	0	(2,000)	-100.0%
Promotional Goods	2,000	0	0	(2,000)	-100.0%
CCSG Student Representation Cost	80,000	82,674	85,000	5,000	6.3%
Administrative Costs	3,850	0	0	(3,850)	-100.0%
Total Expenditures/Appropriations	146,500	138,332	143,950	(2,550)	-1.7%
Ending Balance/Reserves					
Student Representation	52,225	53,397	19,447	(32,778)	-62.8%
Total Ending Balance/Reserves	52,225	53,397	19,447	(32,778)	-62.8%
Total Expenditures/Appropriations & Ending Balance/Reserves	**$198,725**	**$191,729**	**$163,397**	**($35,328)**	**-17.8%**

*Percent change is budget to budget.

CHAFFEY COMMUNITY COLLEGE DISTRICT
2026-2027 ADOPTED BUDGET
AUXILIARY DONATION ACCOUNTS

DESCRIPTION	2025-2026 *Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND REVENUE					
Beginning Balance					
Donation Accounts	$387,559	$387,559	$385,837	($1,722)	-0.4%
Charitable Gifts	27,027,500	27,027,500	0	(27,027,500)	-100.0%
Total Beginning Balance	27,415,059	27,415,059	385,837	(27,029,222)	-98.6%
Revenue					
Interest	300	82	300	0	0.0%
Investment Revenue	401,395	643,095	0	(401,395)	-100.0%
Local Revenue	241,700	186,698	300,000	58,300	24.1%
Total Revenue	643,395	829,875	300,300	(343,095)	-53.3%
Total Beginning Balance and Revenue	**$28,058,454**	**$28,244,934**	**$686,137**	**($27,372,317)**	**-97.6%**
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Supplies	$77,800	$70,172	$91,500	$13,700	17.6%
Operating Expenses	140,256	81,857	115,900	(24,356)	-17.4%
Capital Outlay	20,500	9,030	11,500	(9,000)	-43.9%
Scholarships	33,300	45,650	17,300	(16,000)	-48.0%
Contingency	200,130	0	243,800	43,670	21.8%
Interfund	0	27,652,388	0	0	0.0%
Total Expenditures/Appropriations	471,986	27,859,097	480,000	8,014	1.7%
Ending Balance/Reserves					
Donation Accounts	201,529	385,837	206,137	4,608	2.3%
Charitable Gifts	27,626,639	0	0	(27,626,639)	-100.0%
Total Ending Balance/Reserves	27,828,168	385,837	206,137	(27,622,031)	-99.3%
Total Expenditures/Appropriations & Ending Balance/Reserves	**$28,300,154**	**$28,244,934**	**$686,137**	**($27,614,017)**	**-97.6%**

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

*Percent change is budget to budget.

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

DESCRIPTION	2025-2026 *Adopted Budget	2025-2026 Actual	2026-2027 Adopted Budget	Variance	Percent* Change
BEGINNING BALANCE AND REVENUE					
Beginning Balance					
Charitable Gifts	0	0	27,866,249	27,866,249	0.0%
Total Beginning Balance	0	0	27,866,249	27,866,249	0.0%
Revenue					
Investment Revenue	581,205	402,443	1,000,500	419,295	72.1%
Intrafund	0	27,626,639	5,880,935	5,880,935	0.0%
Total Revenue	581,205	28,029,082	6,881,435	6,300,230	1084.0%
Total Beginning Balance and Revenue	**$581,205**	**$28,029,082**	**$34,747,684**	**$34,166,479**	**5878.6%**
Expenditures/Appropriations & Ending Balance/Reserves					
Expenditures/Appropriations					
Salaries	$0	$40,777	$1,036,281	$1,036,281	0.0%
Benefits	0	19,084	205,350	205,350	0.0%
Supplies	0	93	370,094	370,094	0.0%
Operating Expenses	1,994,014	16,829	327,344	(1,666,670)	-83.6%
Capital Outlay	0	0	256,800	256,800	0.0%
Fellowship	0	11,050	15,530	15,530	0.0%
Student Aid	0	75,000	425,000	425,000	0.0%
Interfund	0	2,745,554	3,279,517	3,279,517	0.0%
Contingency	0	(2,745,554)	3,279,517	3,279,517	0.0%
Total Expenditures/Appropriations	1,994,014	162,833	9,195,433	7,201,419	361.2%
Ending Balance/Reserves					
Charitable Gifts	(1,412,809)	27,866,249	25,552,251	26,965,060	0.0%
Total Ending Balance/Reserves	(1,412,809)	27,866,249	25,552,251	26,965,060	0.0%
Total Expenditures/Appropriations & Ending Balance/Reserves	**$581,205**	**$28,029,082**	**$34,747,684**	**$34,166,479**	**5878.6%**

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

*Percent change is budget to budget.

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 REVENUE

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 REVENUE

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 Block Grant – 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 Contribution – 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 Revenue – This account is for other state revenues.

<u>LOCAL REVENUE</u>

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 revenue 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.

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 2026-2027 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 student's vocational 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 2026 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 2027 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 Revenue – The District receives revenue 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 appropriate revenue 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 2026-2027.

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 26.40% for 2026-2027.

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 2026-2027.

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 2026-2027.

Workers' Compensation Insurance – Calculation is based on a percentage of projected employee salaries as regulated by the agency and is 1.94% for 2026-2027.

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 and Reserves – Funds unexpended at the end of a fiscal year that become the beginning balance in the subsequent year for governmental funds.

Equity/Reserves – Funds unexpended at the end of a fiscal year that become the beginning balance in the subsequent year for enterprise funds which account for activities that operate similar to a business. Enterprise funds consist of the Campus Store, Food Services, and Chino Community Center.

GENERAL FUND – RESTRICTED

REVENUE

FEDERAL REVENUE

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.

Career Technical Education-Perkins – 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 REVENUE

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 Development Diversity – State funds to enhance diversity on campus.

Student Success, Equity, and Support Programs – State allocations for various one-time and ongoing programs that provide resources and support intended to advance equity and increase student educational outcomes. In addition, funding supports the California Community Colleges in advancing systemwide gaps for students from traditionally underrepresented groups.

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, and Financial Aid programs.

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 Revenue – This revenue is for projects applied for by District staff, such as grants and specialized projects.

LOCAL REVENUE

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 2026 and Spring 2027 and $15 for Summer 2027 for both regular and CCPG students. Motorcycle parking fees are $10 for all terms in the 2026-2027 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 Revenue – This revenue 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 support the operations of a statewide Senate of California Community Colleges, recognized by the Board of Governors of the California Community Colleges. An administrative fee of 7% is applied to the statewide portion of this fee by the Chaffey College Student Representation fund.

EXPENDITURES

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