

# CHAFFEY COMMUNITY COLLEGE DISTRICT



## 2023-2024 ADOPTED BUDGET

AUGUST 24, 2023

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**LIST OF PRINCIPAL OFFICIALS**

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Governing Board

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

Administration

Henry D. Shannon, Ph. D..... Superintendent/President  
Lisa Bailey .....Associate Superintendent, Business, Human Resources, Information Technology Services  
Misty Burruel ..... Interim Associate Superintendent, Instruction and Institutional Effectiveness  
Alisha Rosas.....Associate Superintendent, Student Services and Strategic Communications  
Troy Ament.....Associate Superintendent, Administrative Services and Emergency Operations  
Sheneui Weber ..... Associate Superintendent, Workforce Innovations and Entrepreneurial Development

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
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# CHAFFEY COMMUNITY COLLEGE DISTRICT

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**DATE:** August 24, 2023

**TO:** Governing Board Members

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

**SUBJECT:** Fiscal Year 2023-2024 Operating Budget

The 2023-2024 Chaffey College budget is presented to the Governing Board in this document. The proposed unrestricted general fund budget includes \$164,187,249 in unrestricted general fund income and \$165,273,123 in unrestricted general fund expenditures. The District's budget includes an 8.22% COLA, which is applied to the state Chancellor's Office Student Centered Funding Formula.

The annual budget, which includes the general and other funds, is an important planning document approved by the Governing Board each year. The proposed adopted budget supports the policies approved by the Governing Board, including the Board requirement to maintain at least a minimum of two months of expenditures in the unrestricted general fund reserve. High interest rates increase the uncertainty of revenue projections and the 2023-2024 State Budget suggests a significant revenue shortfall related to the downturn in the stock market and the delay of 2022 tax filings. To protect the district against economic uncertainties, prudent fiscal measures have been implemented, including projecting and planning for future liabilities, such as PERS & STRS increases and other post-employment benefits (OPEB).

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

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

Dr. Henry D. Shannon  
Superintendent/President

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## GENERAL BUDGET INFORMATION

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### **Current Year Summary**

The District's total Full-Time Equivalent Students (FTES) in 2022/23 was 13,929.13. Due to eligible revenue protection, the District was funded for 16,773.19 FTES. With over 70% of classes online and working remote for half of the fiscal year, along with the continued support of HEERF restricted funds for most COVID-19 related costs, resulted in a surplus of \$2,328,788 for 2022/23. The District continues to fund long term liability trusts to help offset future costs.

### **2023/24 State Overview**

The Governor signed the 2023/24 Budget Act on July 10, 2023, and revenue has fallen significantly short of projections, resulting in an estimated \$31.5 billion state deficit. The budget deficit is intricately linked to the stock market, particularly in the technology sector, which plays a pivotal role in the state economy. Interest rate increases and the delay of the state income tax filing deadline to October has contributed to the uncertainty of revenue projections. The state's effort to build reserves over recent fiscal years will help mitigate the impact of the deficit, along with other strategies and mechanisms to close the projected shortfall, including funding delays, reductions of prior year budgets, and internal fund shifts and borrowing. Community College resources include both ongoing and one-time funding. The ongoing funding includes a base increase for the Student-Centered Funding Formula (SCFF) with an 8.22% COLA which has also been applied to many of the categorical programs. One-time funding includes continued retention and reenrollment efforts, workforce training grants, and an LGBTQ+ pilot program.

### **Student-Centered Funding Formula (SCFF)**

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

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## GENERAL BUDGET INFORMATION (CONTINUED)

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The 2023/24 enacted Budget, including COLA, applied the SCFF rates as follows:

Allocation	Funding Rates
Credit FTES	\$5,238
Incarcerated Credit	\$7,346
Special Admit Credit	\$7,346
Career Development College Preparation (CDCP)	\$7,346
Noncredit	\$4,417
Supplemental Point Value	\$1,239
Student Success Main Point Value	\$730
Student Success Equity Point Value	\$184

### Challenges

Chaffey College continues to support enrollment, student retention and reengagement. Maintaining higher operation and technology costs became necessary when Chaffey pivoted to enhance instructional modalities and provide a variety of student services. Continued support for our infrastructure investment remains a priority with our “new” normal.

### Strategies

Last year Chaffey College initiated an Enrollment Recovery Taskforce to address FTES and enrollment strategies. The strategies include expanding programming, improve processes, and increasing touchpoints. This plan includes short-term and long-term strategies to recover and maintain FTES. Chaffey will continue to implement these strategies and utilizes available and allowable restricted funding for technology infrastructure.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**MISSION STATEMENT**

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*“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**

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**RESOLUTION 082423**

**A RESOLUTION OF THE GOVERNING BOARD OF CHAFFEY COMMUNITY COLLEGE  
ADOPTING THE OPERATING BUDGET OF SAID COLLEGE FOR THE FISCAL YEAR 2023-2024**

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

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

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

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

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

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

NOW THEREFORE, be it resolved, determined and ordered by the Governing Board of Chaffey Community College District that, the College's Operating Budget for the Fiscal Year 2023-2024, submitted by the President to the Governing Board, is herewith adopted for the Chaffey Community College District for the Fiscal Year 2023-2024.

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## BUDGET PROCESS

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Title 5 of the California Code of Regulations, Section 58300, requires the District to adopt its annual budget on or before September 15, 2023. 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

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- Wednesday, December 14 Budget calendar presented to Budget Advisory Committee.
- Friday, January 6 Governor releases the proposed 2023-2024 State budget.
- Tuesday, January 17 Budget calendar presented to President's Cabinet.
- Wednesday, January 18 ACCCA/ACBO Governor's Proposed State Budget Workshop.
- Thursday, January 26 Budget calendar presented to Governing Board.
- Tuesday, February 28 District Budget Forum (12pm-1pm).
- Wednesday, March 1 & Thursday, March 3 2Budget workshops for faculty, staff, and managers (Wednesday 9:00am – 10:30am & Thursday 2:00pm – 3:30pm). Senior budget managers receive budget documents, including first run of budget via OneDrive.
- Friday, March 24 Senior budget managers' deadline to submit budget confirmations and/or changes to Budgeting & Fiscal Services.
- Friday, April 7 Budgeting & Fiscal Services office returns second run of budget to senior budget managers for review.
- Friday, April 14 Senior budget managers' deadline to submit any corrections and/or additional changes to the second run of the budget to Budgeting & Fiscal Services.
- Friday, May 19 Budgeting & Fiscal Services completes tentative budget draft.
- Thursday, June 22 Governing Board reviews and approves tentative budget.
- Friday, June 30 Tentative budget due to the County of San Bernardino.
- Thursday, August 24 Proposed adopted budget presented to Governing Board for approval.
- Tuesday, October 10 Adopted budget submitted to the California Community College Chancellor's Office.
- Wednesday, October 11 Adopted budget submitted to the County of San Bernardino.

*\*Dates not mandated are subject to change.*

*Reviewed by Budget Advisory Committee – December 4, 2022*

*Reviewed by College Planning Council – December 14, 2022*

*Reviewed by President's Cabinet – January 17, 2023*

*Reviewed by Governing Board – January 26, 2023*

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## DESCRIPTION OF FUNDS BY TYPE

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### General Funds

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

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

### Capital Projects Funds

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

### Enterprise Funds

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

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## DESCRIPTION OF FUNDS BY TYPE (CONTINUED)

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### Internal Services Funds

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

### Special Revenue Funds

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

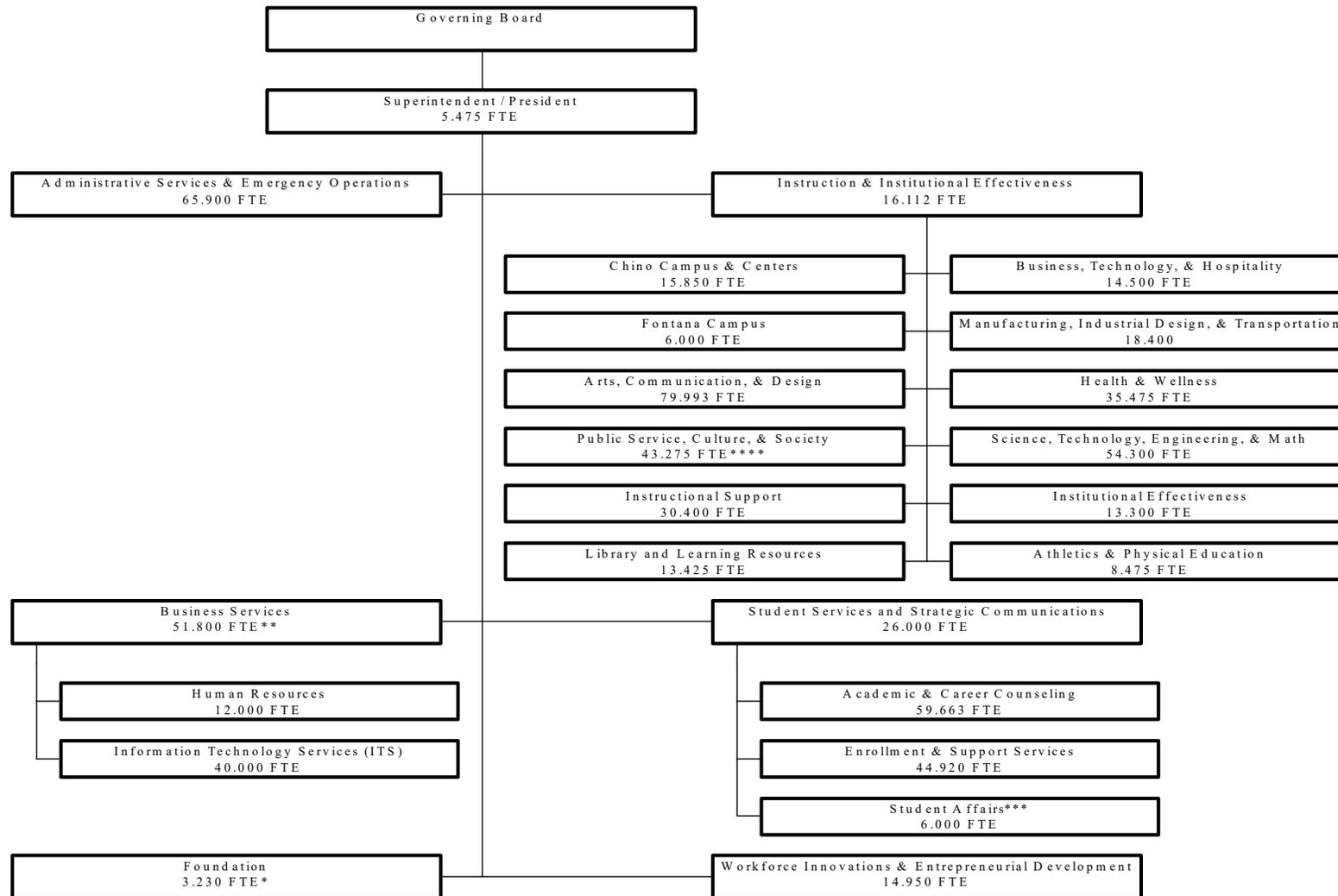
### Trust Funds

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

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## ORGANIZATIONAL CHART

### JULY 1, 2023



\*Includes Foundation funding 0.500 FTE

\*\*Includes Auxiliary Services & Campus Store funding 16.925 FTE

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

\*\*\*\*Includes Child Development Center funding 0.00 FTE budgeted & 12.750 authorized

NOTE: This chart includes all budgeted permanent contract positions.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**SUMMARY OF PERSONNEL BY SUPPORT SERVICES AND ACADEMIC & CAREER COMMUNITIES**  
**AS OF JULY 1, 2023**

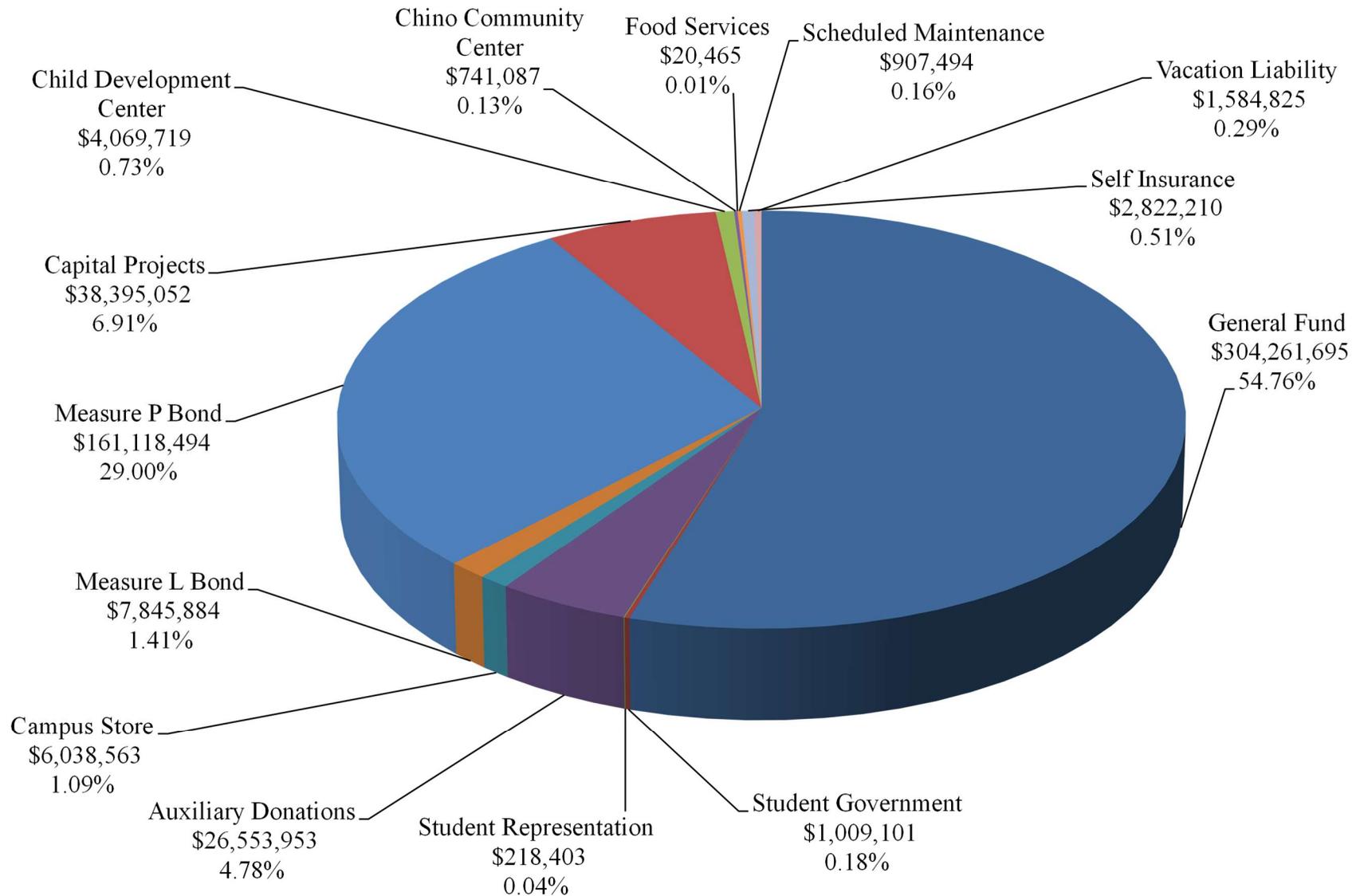
	<b>2023-2024</b>	<b>2023-2024</b>
	<b><u>Authorized Positions</u></b>	<b><u>Budgeted Positions</u></b>
<b>Support Services</b>		
Superintendent/President	5.475	5.475
Foundation	*	3.500
Business Services	*	37.475
Information Technology Services	40.000	40.000
Human Resources	14.000	12.000
Workforce Innovations & Entrepreneurial Development	19.425	14.950
Administrative Services & Emergency Operations	66.900	65.900
Student Services & Strategic Communications	27.000	26.000
Student Affairs	*	8.000
Academic & Career Counseling	62.425	59.663
Enrollment Services & Student Support	43.950	44.920
Instruction & Institutional Effectiveness	13.000	16.112
Instructional Support	30.000	30.400
Institutional Effectiveness	12.750	13.300
Library & Learning Resources	14.425	13.425
<b>Total Support Services</b>	<b><u>398.325</u></b>	<b><u>385.750</u></b>
<b>Academic &amp; Career Communities</b>		
Arts, Communication & Design	84.850	79.993
Business, Technology & Hospitality	14.500	14.500
Manufacturing, Industrial Design & Transportation	18.400	18.400
Health & Wellness	35.475	35.475
Science, Technology, Engineering & Mathematics	57.000	54.300
Public Service, Culture & Society	*	46.225
Athletics & Physical Education	9.475	8.475
Chino Campus & Centers	15.950	15.850
Fontana Campus	6.000	6.000
<b>Total Academic &amp; Career Communities</b>	<b><u>287.875</u></b>	<b><u>276.268</u></b>
<b>Total General Fund Personnel</b>	<b><u>686.200</u></b>	<b><u>662.018</u></b>
<b>* Other Funds</b>		
Foundation	0.500	0.500
Auxiliary Services & Campus Store	18.325	15.925
CCSG (Student Activities)	0.000	1.000
Child Development Center	10.000	0.000
<b>Total Personnel</b>	<b><u>715.025</u></b>	<b><u>679.443</u></b>

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

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## 2023-2024 ADOPTED BUDGET

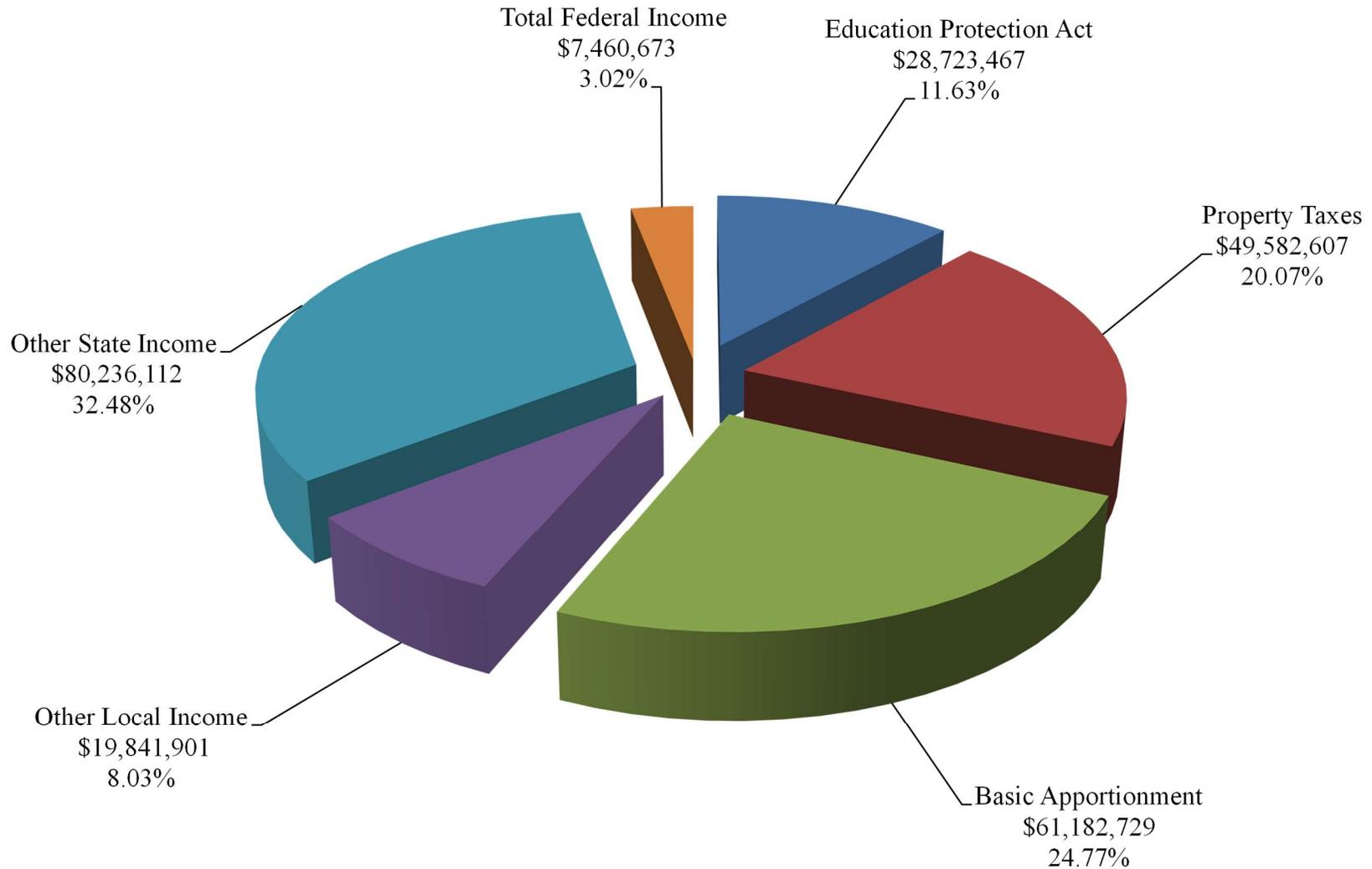
### TOTAL FUNDS SUMMARY



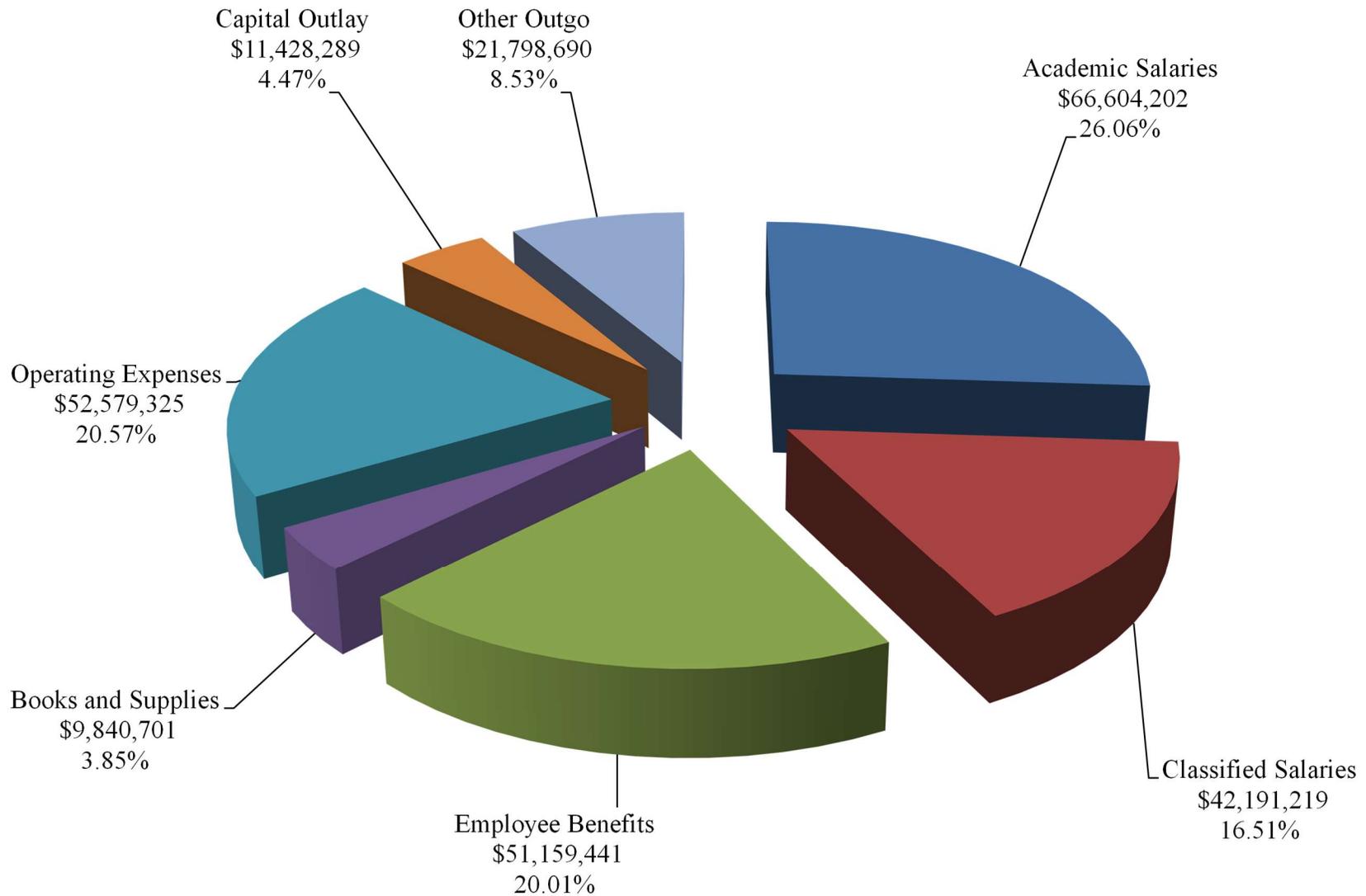
**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**TOTAL FUNDS SUMMARY**

FUND	2022-2023 Actual Fund Total	2023-2024				
		Actual Beg Balance	Adopted Revenue	Adopted Expenditures	Adopted End Balance	Adopted Fund Total
General Fund -Unrestricted	\$201,134,582	\$49,745,701	\$164,187,249	\$165,273,123	\$48,659,828	\$213,932,951
General Fund - Restricted	62,184,137	7,488,504	82,840,240	90,328,744	0	90,328,744
Total General Fund	263,318,719	57,234,205	247,027,489	255,601,867	48,659,828	304,261,695
Student Government	1,034,113	593,601	415,500	758,105	250,996	1,009,101
Student Representation	185,685	108,403	110,000	110,000	108,403	218,403
Auxiliary Donations	26,389,528	24,975,653	1,578,300	1,578,000	24,975,953	26,553,953
Campus Store	6,714,933	2,088,103	3,950,460	4,150,460	1,888,103	6,038,563
Measure L Bond	7,762,835	7,516,384	329,500	7,600,200	245,684	7,845,884
Measure P Bond	162,163,221	154,314,178	6,804,316	155,368,825	5,749,669	161,118,494
Capital Projects	34,717,125	25,351,948	13,043,104	30,253,720	8,141,332	38,395,052
Child Development Center	3,900,872	3,900,872	168,847	0	4,069,719	4,069,719
Chino Community Center	681,871	220,385	520,702	520,702	220,385	741,087
Food Services	27,262	20,465	0	900	19,565	20,465
Scheduled Maintenance	396,987	99,545	807,949	330,663	576,831	907,494
Self Insurance	1,522,801	791,410	2,030,800	1,000,000	1,822,210	2,822,210
Vacation Liability	499,225	499,225	1,085,600	80,000	1,504,825	1,584,825
<b>GRAND TOTAL</b>	<b>\$509,315,177</b>	<b>\$277,714,377</b>	<b>\$277,872,567</b>	<b>\$457,353,442</b>	<b>\$98,233,503</b>	<b>\$555,586,945</b>

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – COMBINED UNRESTRICTED & RESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
Restricted Beginning Balance	6,620,634	6,620,634	7,488,504	\$867,870	13.1%
<b>REVENUE</b>					
Federal Income					
Student Financial Aid/Federal Work Study	711,597	218,490	666,667	(44,930)	-6.3%
HEERF-Higher Education Emergency Relief Fund	23,416,092	20,234,150	3,381,943	(20,034,149)	-85.6%
Vocational Education	1,014,597	867,876	821,350	(193,247)	-19.0%
FWS Administrative Allowance	15,000	10,924	15,000	0	0.0%
SEOG Grant Administrative Allowance	31,000	59,970	31,000	0	0.0%
Pell Grant Administrative Allowance	36,000	36,625	36,000	0	0.0%
Forest Reserve	36,000	79,488	36,000	0	0.0%
Other Federal Income	1,899,713	1,003,062	2,472,713	573,000	30.2%
Total Federal Income	27,159,999	22,510,585	7,460,673	(19,699,326)	-72.5%
State Income					
Basic Apportionment	55,641,210	63,736,855	61,182,729	5,541,519	10.0%
Education Protection Act	26,117,245	8,390,426	28,723,467	2,606,222	10.0%
Prior Year Adjustment EPA	0	(290,683)	0	0	0.0%
Prior Year Adjustment	0	936,956	0	0	0.0%
Disability Programs & Services	3,001,426	1,579,497	3,500,651	499,225	16.6%
Extended Opportunity Programs and Services	3,130,507	2,456,662	3,901,174	770,667	24.6%
Staff Development and Diversity	399,787	96,807	645,869	246,082	61.6%
Student Success and Support Program/Student Equity	12,902,008	7,401,376	12,140,282	(761,726)	-5.9%
State Block Grant	27,400,472	8,608,884	28,370,420	969,948	3.5%
Homeowners Property Tax Exemption	280,000	263,689	280,000	0	0.0%
Mandated Costs Block Grant	514,158	551,559	436,741	(77,417)	-15.1%
Lottery	3,990,328	5,433,180	4,301,226	310,898	7.8%
Full-Time Faculty Hiring	1,856,923	1,856,923	1,856,923	0	0.0%
Part-Time Faculty Compensation	388,662	462,255	395,514	6,852	1.8%
Telecommunications and Technology Infrastructure Program	0	300,000	263,960	263,960	0.0%
Strong Workforce, Welfare Reform and Economic Development	8,889,856	4,861,790	5,879,583	(3,010,273)	-33.9%
Center of Excellence	118,971	234,253	109,718	(9,253)	-7.8%
STRS On-behalf Income	4,673,491	4,184,717	4,366,172	(307,319)	-6.6%
Other State Income	6,962,976	2,557,161	14,067,879	7,104,903	102.0%
Total State Income	156,268,020	113,622,307	170,422,308	14,154,288	9.1%

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
Local Income					
Property Taxes	26,715,908	35,544,764	29,377,594	2,661,686	10.0%
Property Taxes - RDA Residual & Asset Liquidation	18,091,000	21,293,157	19,900,013	1,809,013	10.0%
Contract Instruction	821,698	148,783	1,106,259	284,561	34.6%
Personal Property Sales	25,000	10,053	25,000	0	0.0%
Rental fees	70,000	5,028	70,000	0	0.0%
Interest and Gain or Loss on Investments	2,308,135	1,575,788	3,698,480	1,390,345	60.2%
International/Non-resident Student Tuition	1,800,000	2,384,599	2,000,000	200,000	11.1%
Enrollment Fees	5,355,306	5,351,373	6,177,871	822,565	15.4%
Community Education Fees	350,000	0	325,000	(25,000)	-7.1%
Materials Fees	25,000	27,123	25,000	0	0.0%
Technology Fees	1,062,493	330,083	500,000	(562,493)	-52.9%
Transportation Fees	465,000	359,489	445,000	(20,000)	-4.3%
Student Health Fees	870,000	877,230	925,210	55,210	6.3%
Parking Fees	368,878	1,131,653	576,946	208,068	56.4%
Center of Excellence	157,291	65,767	180,031	22,740	14.5%
Other Student Fees	125,346	524,561	96,139	(29,207)	-23.3%
Miscellaneous Income	924,766	3,518,829	3,715,965	2,791,199	301.8%
Total Local Income	59,535,821	73,148,280	69,144,508	9,608,687	16.1%
<b>Total Revenue</b>	<b>\$242,963,840</b>	<b>\$209,281,172</b>	<b>\$247,027,489</b>	<b>\$4,063,649</b>	<b>1.7%</b>
<b>Total Revenue and Net Beginning Balance</b>	<b>\$249,584,474</b>	<b>\$215,901,806</b>	<b>\$254,515,993</b>	<b>\$4,931,519</b>	<b>2.0%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors Contract	\$21,464,488	\$22,698,297	\$25,497,319	\$4,032,831	18.8%
Non-Instructional Contract	7,976,718	7,762,341	7,924,718	(52,000)	-0.7%
Non-Instructional Management	5,958,396	6,046,157	5,450,599	(507,797)	-8.5%
Instructional Hourly	22,509,316	19,768,095	23,361,535	852,219	3.8%
Non-Instructional Hourly	3,967,218	5,274,401	4,370,031	402,813	10.2%
Total Academic Salaries	61,876,136	61,549,291	66,604,202	4,728,066	7.6%
Classified Salaries					
Non-Instructional Contract	24,424,152	20,489,918	25,437,809	1,013,657	4.2%
Non-Instructional Management	7,835,067	6,345,966	8,480,792	645,725	8.2%
Instructional Aides, Contract	3,088,398	2,731,997	3,236,175	147,777	4.8%
Non-Instructional Hourly	3,369,040	2,274,077	3,228,304	(140,736)	-4.2%
Instructional Hourly	1,947,501	1,007,118	1,808,139	(139,362)	-7.2%
Total Classified Salaries	40,664,158	32,849,076	42,191,219	1,527,061	3.8%
Employee Benefits					
State Teachers Retirement	13,125,657	13,583,608	13,746,585	620,928	4.7%
STRS On-behalf Payments	4,673,491	4,184,717	4,366,172	(307,319)	-6.6%
Public Employees Retirement	9,512,699	13,636,991	10,154,210	641,511	6.7%
FICA/Medicare	4,113,788	3,695,292	4,161,981	48,193	1.2%
Health and Welfare Insurance	15,455,599	14,319,476	16,946,783	1,491,184	9.6%
Unemployment Insurance	562,733	499,234	88,051	(474,682)	-84.4%
Worker's Compensation Insurance	1,660,739	1,468,544	1,695,659	34,920	2.1%
Total Employee Benefits	49,104,706	51,387,862	51,159,441	2,054,735	4.2%
Books and Supplies					
Books	1,411,645	420,825	424,960	(986,685)	-69.9%
Supplies	7,290,619	2,092,165	9,415,741	2,125,122	29.1%
Total Books and Supplies	8,702,264	2,512,990	9,840,701	1,138,437	13.1%

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
Operating Expenses					
Service Contracts	6,624,879	3,942,524	7,242,248	617,369	9.3%
Travel/Conference/Training	1,089,207	464,638	1,093,129	3,922	0.4%
Dues and Memberships	200,512	227,469	229,217	28,705	14.3%
Postage	239,810	46,663	204,000	(35,810)	-14.9%
Property and Liability Insurance	1,421,592	1,523,183	1,653,165	231,573	16.3%
Utilities	2,584,310	2,976,577	3,053,454	469,144	18.2%
Repairs and Maintenance	1,311,352	898,688	1,265,392	(45,960)	-3.5%
Legal, Election, and Audit Expenses	438,376	752,827	1,136,000	697,624	159.1%
Other Operating Expenses	34,809,591	7,950,591	36,702,720	1,893,129	5.4%
Total Operating Expenses	48,719,629	18,783,160	52,579,325	3,859,696	7.9%
Capital Outlay					
Site Improvement	2,083,911	1,005,753	2,061,544	(22,367)	-1.1%
Building Improvement	1,254,872	125,086	3,737,062	2,482,190	197.8%
Library Books	29,246	18,300	43,000	13,754	47.0%
Computer Equipment	832,496	2,844,508	828,040	(4,456)	-0.5%
Equipment (Computer Technology)	161,401	64,753	128,077	(33,324)	-20.6%
Student Technology Plan	703,033	39,743	500,000	(203,033)	-28.9%
Technology Plan	616,652	21,449	600,000	(16,652)	-2.7%
Equipment	2,790,419	2,336,709	2,967,940	177,521	6.4%
Vehicle Replacement	205,709	59,070	223,134	17,425	8.5%
Lease/Purchase Agreements	268,993	152,909	339,492	70,499	26.2%
Total Capital Outlay	8,946,732	6,668,280	11,428,289	2,481,557	27.7%
Other Outgo					
Student Financial Aid	27,955,809	19,736,065	10,174,173	(17,781,636)	-63.6%
Other Uses	997,143	1,187,790	997,143	0	0.0%
One-Time Funding Initiative	1,291,456	0	1,280,751	(10,705)	-0.8%
Designated Contingency (Restricted General Fund)	0	0	1,425,623	1,425,623	0.0%
Contingency (Unrestricted General Fund)	500,000	0	500,000	0	0.0%
Interfund Transfers	1,410,000	11,410,000	7,421,000	6,011,000	426.3%
Total Other Outgo	32,154,408	32,333,855	21,798,690	(10,355,718)	-32.2%
<b>Total Expenditures/Appropriations</b>	<b>\$250,168,033</b>	<b>\$206,084,514</b>	<b>\$255,601,867</b>	<b>\$5,433,834</b>	<b>2.2%</b>

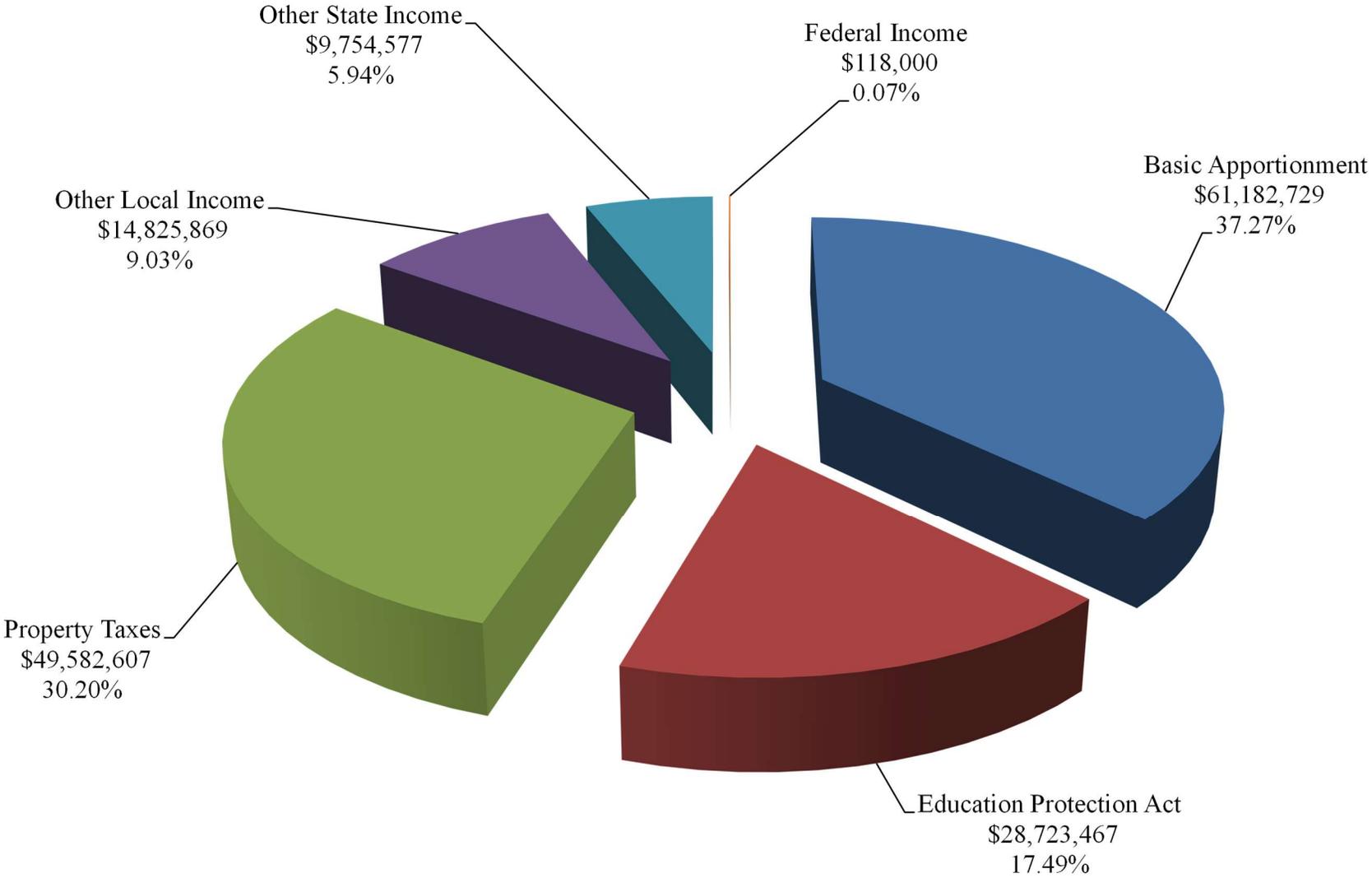
\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)**

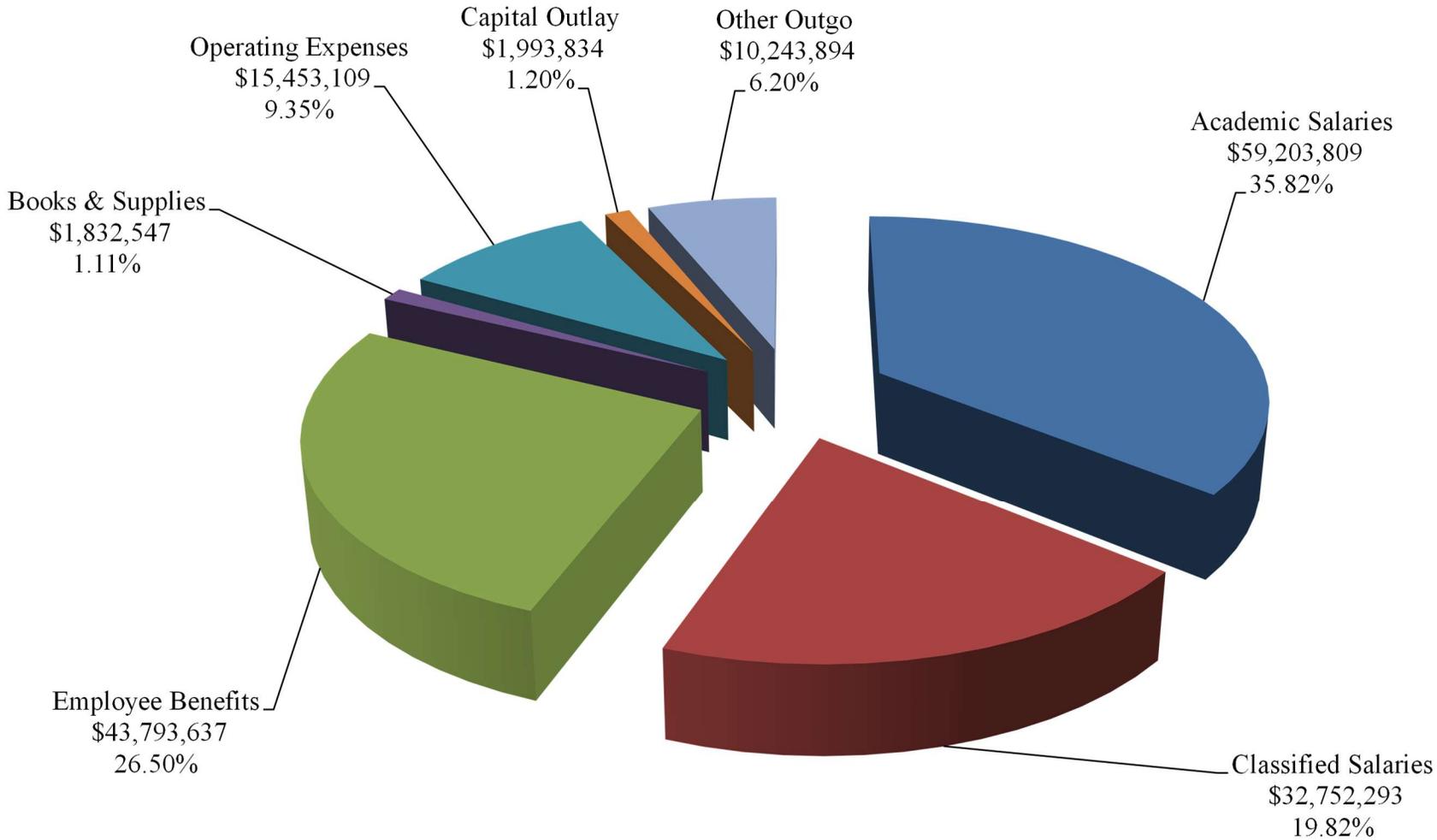
DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>Surplus/(Deficit)</b>	(583,559)	2,328,788	(1,085,874)	(502,315)	0.0%
Reserves and Ending Balance					
Board Designated Reserves	10,516,687	25,231,480	27,545,521	17,028,834	161.9%
Board Designated Project Reserves					
Revolving Cash	40,000	40,000	40,000	0	0.0%
OPEB Reserve	500,000	1,000,000	500,000	0	0.0%
Technology Reserve	2,000,000	2,000,000	1,000,000	(1,000,000)	-50.0%
Vehicle Replacement Plan Reserve	500,000	500,000	500,000	0	0.0%
Resource Allocation Committee (RAC) Reserve	500,000	500,000	500,000	0	0.0%
Capital Outlay Replacement Reserve/TCO Reserve	1,000,000	1,000,000	1,000,000	0	0.0%
PERS/STRS Reserve	3,000,000	3,000,000	2,000,000	(1,000,000)	-33.3%
Enrollment Reserve	10,000,000	10,000,000	7,000,000	(3,000,000)	-30.0%
Undesignated Reserve	18,776,670	6,474,221	8,574,307	(10,202,363)	-54.3%
Restricted Designated Reserve / Ending Balance	0	7,488,504	0	0	0.0%
Total Reserves and Ending Balance	46,833,357	57,234,205	48,659,828	1,826,471	3.9%
<b>Total Expenditures/Appropriations &amp; Reserves and Ending Balance</b>	<b>\$297,001,390</b>	<b>\$263,318,719</b>	<b>\$304,261,695</b>	<b>\$7,260,305</b>	<b>2.4%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
2023-2024 GENERAL FUND ADOPTED BUDGET  
REVENUES UNRESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT  
2023-2024 GENERAL FUND ADOPTED BUDGET  
EXPENDITURES UNRESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – UNRESTRICTED DETAIL**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>REVENUE</b>					
Federal Income					
FWS Administrative Allowance	15,000	10,924	15,000	0	0.0%
SEOG Grant Administrative Allowance	31,000	59,970	31,000	0	0.0%
Pell Grant Administrative Allowance	36,000	36,625	36,000	0	0.0%
Forest Reserve	36,000	79,488	36,000	0	0.0%
Total Federal Income	118,000	187,007	118,000	0	0.0%
State Income					
Basic Apportionment	55,641,210	63,736,855	61,182,729	5,541,519	10.0%
Education Protection Act	26,117,245	8,390,426	28,723,467	2,606,222	10.0%
Prior Year Adjustment EPA	0	(290,683)	0	0	0.0%
Prior Year Adjustment	0	936,956	0	0	0.0%
Homeowners Property Tax Exemption	280,000	263,689	280,000	0	0.0%
Mandated Costs Block Grant	514,158	551,559	436,741	(77,417)	-15.1%
Lottery	2,642,769	3,649,985	3,057,498	414,729	15.7%
Full-Time Faculty Hiring	1,856,923	1,856,923	1,856,923	0	0.0%
Part-Time Faculty Compensation	388,662	462,255	395,514	6,852	1.8%
STRS On-behalf Income	4,105,470	3,708,284	3,708,284	(397,186)	-9.7%
Other State Income	471,430	156,420	299,617	(171,813)	-36.4%
Total State Income	92,017,867	83,422,669	99,940,773	7,922,906	8.6%

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – UNRESTRICTED DETAIL (CONTINUED)**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
Local Income					
Property Taxes	26,715,908	35,544,764	29,377,594	2,661,686	10.0%
Property Taxes - RDA Residual & Asset Liquidation	18,091,000	21,293,157	19,900,013	1,809,013	10.0%
Contract Instruction	821,698	148,783	1,106,259	284,561	34.6%
Personal Property Sales	25,000	10,053	25,000	0	0.0%
Rental fees	70,000	5,028	70,000	0	0.0%
Interest and Gain or Loss on Investments	2,308,135	1,575,788	3,698,480	1,390,345	60.2%
International/Non-Resident Student Tuition	1,800,000	2,384,599	2,000,000	200,000	11.1%
Enrollment Fees	5,355,306	5,351,373	6,177,871	822,565	15.4%
Community Education Fees	350,000	0	325,000	(25,000)	-7.1%
Other Student Fees	125,346	524,561	96,139	(29,207)	-23.3%
Materials Fees	25,000	27,123	25,000	0	0.0%
Technology Fees	1,062,493	330,083	500,000	(562,493)	-52.9%
Transportation Fees	465,000	359,489	445,000	(20,000)	-4.3%
Miscellaneous Income	304,077	2,553,192	382,120	78,043	25.7%
Total Local Income	57,518,963	70,107,993	64,128,476	6,609,513	11.5%
<b>Subtotal Income</b>	<b>\$149,654,830</b>	<b>\$153,717,669</b>	<b>\$164,187,249</b>	<b>\$14,532,419</b>	<b>9.7%</b>
<b>Total Available Revenue</b>	<b>\$149,654,830</b>	<b>\$153,717,669</b>	<b>\$164,187,249</b>	<b>\$14,532,419</b>	<b>9.7%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – UNRESTRICTED DETAIL**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors, Contract	\$21,247,431	\$22,372,564	\$24,507,831	\$3,260,400	15.3%
Non-Instructional Contract	5,328,862	5,145,925	5,103,638	(225,224)	-4.2%
Non-Instructional Management	5,721,691	5,588,547	5,276,077	(445,614)	-7.8%
Instructional Hourly	21,981,037	19,766,564	23,124,535	1,143,498	5.2%
Non-Instructional Hourly	927,188	932,678	1,191,728	264,540	28.5%
Total Academic Salaries	55,206,209	53,806,278	59,203,809	3,997,600	7.2%
Classified Salaries					
Non-Instructional Contract	20,016,376	16,690,867	20,805,160	788,784	3.9%
Non-Instructional Management	5,884,614	4,924,270	6,586,252	701,638	11.9%
Instructional Aides, Contract	2,833,588	2,409,425	3,057,570	223,982	7.9%
Non-Instructional Hourly	854,612	891,584	984,597	129,985	15.2%
Instructional Hourly	1,306,714	730,398	1,318,714	12,000	0.9%
Total Classified Salaries	30,895,904	25,646,544	32,752,293	1,856,389	6.0%
Employee Benefits					
State Teachers Retirement	11,949,255	12,546,846	12,308,775	359,520	3.0%
STRS On-behalf Payments	4,105,470	3,708,284	3,708,284	(397,186)	-9.7%
Public Employees Retirement	7,754,091	12,220,157	8,458,875	704,784	9.1%
FICA/Medicare	3,293,239	3,039,446	3,391,288	98,049	3.0%
Health and Welfare Insurance	13,021,581	12,420,939	14,439,920	1,418,339	10.9%
Unemployment Insurance	461,715	436,072	49,810	(411,905)	-89.2%
Worker's Compensation Insurance	1,386,616	1,239,068	1,436,685	50,069	3.6%
Total Employee Benefits	41,971,967	45,610,812	43,793,637	1,821,670	4.3%
Books and Supplies					
Books	68,741	18,287	60,074	(8,667)	-12.6%
Supplies	1,676,701	1,105,781	1,772,473	95,772	5.7%
Total Books and Supplies	1,745,442	1,124,068	1,832,547	87,105	5.0%
Operating Expenses					
Service Contracts	1,839,059	1,254,361	1,191,707	(647,352)	-35.2%
Travel/Conference/Training	406,370	222,817	473,143	66,773	16.4%
Dues and Memberships	191,677	182,029	198,947	7,270	3.8%
Postage	126,750	42,592	128,000	1,250	1.0%
Property and Liability Insurance	1,411,592	1,506,782	1,643,165	231,573	16.4%
Utilities	2,580,475	2,975,217	3,033,019	452,544	17.5%
Repairs and Maintenance	1,062,733	827,141	950,310	(112,423)	-10.6%
Legal, Election, and Audit Expenses	436,000	745,327	1,136,000	700,000	160.6%
Other Operating Expenses	5,814,903	3,858,984	6,698,818	883,915	15.2%
Total Operating Expenses	13,869,559	11,615,250	15,453,109	1,583,550	11.4%

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – UNRESTRICTED DETAIL (CONTINUED)**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
Capital Outlay					
Site Improvement	10,877	9,876	1,000	(9,877)	-90.8%
Building Improvement	3,162	0	3,162	0	0.0%
Library Books	3,000	0	3,000	0	0.0%
Equipment (Computer Technology)	161,401	64,753	128,077	(33,324)	-20.6%
Student Technology Plan	703,033	39,743	500,000	(203,033)	-28.9%
Technology Plan	616,652	21,449	600,000	(16,652)	-2.7%
Equipment	394,908	641,870	316,969	(77,939)	-19.7%
Vehicle Replacement	205,709	59,070	223,134	17,425	8.5%
Lease/Purchase Agreements	206,967	151,378	218,492	11,525	5.6%
Total Capital Outlay	2,305,709	988,139	1,993,834	(311,875)	-13.5%
Other Outgo					
Student Financial Aid	45,000	0	45,000	0	0.0%
Other Uses	997,143	1,187,790	997,143	0	0.0%
One-Time Funding Initiative	1,291,456	0	1,280,751	(10,705)	-0.8%
Contingency	500,000	0	500,000	0	0.0%
Interfund Transfers	1,410,000	11,410,000	7,421,000	6,011,000	426.3%
Total Other Outgo	4,243,599	12,597,790	10,243,894	6,000,295	141.4%
<b>Total Expenditures/Appropriations</b>	<b>\$150,238,389</b>	<b>\$151,388,881</b>	<b>\$165,273,123</b>	<b>\$15,034,734</b>	<b>10.0%</b>
<b>Surplus/(Deficit)</b>	(583,559)	2,328,788	(1,085,874)	(502,315)	0.0%

\*Percent change is budget to budget.

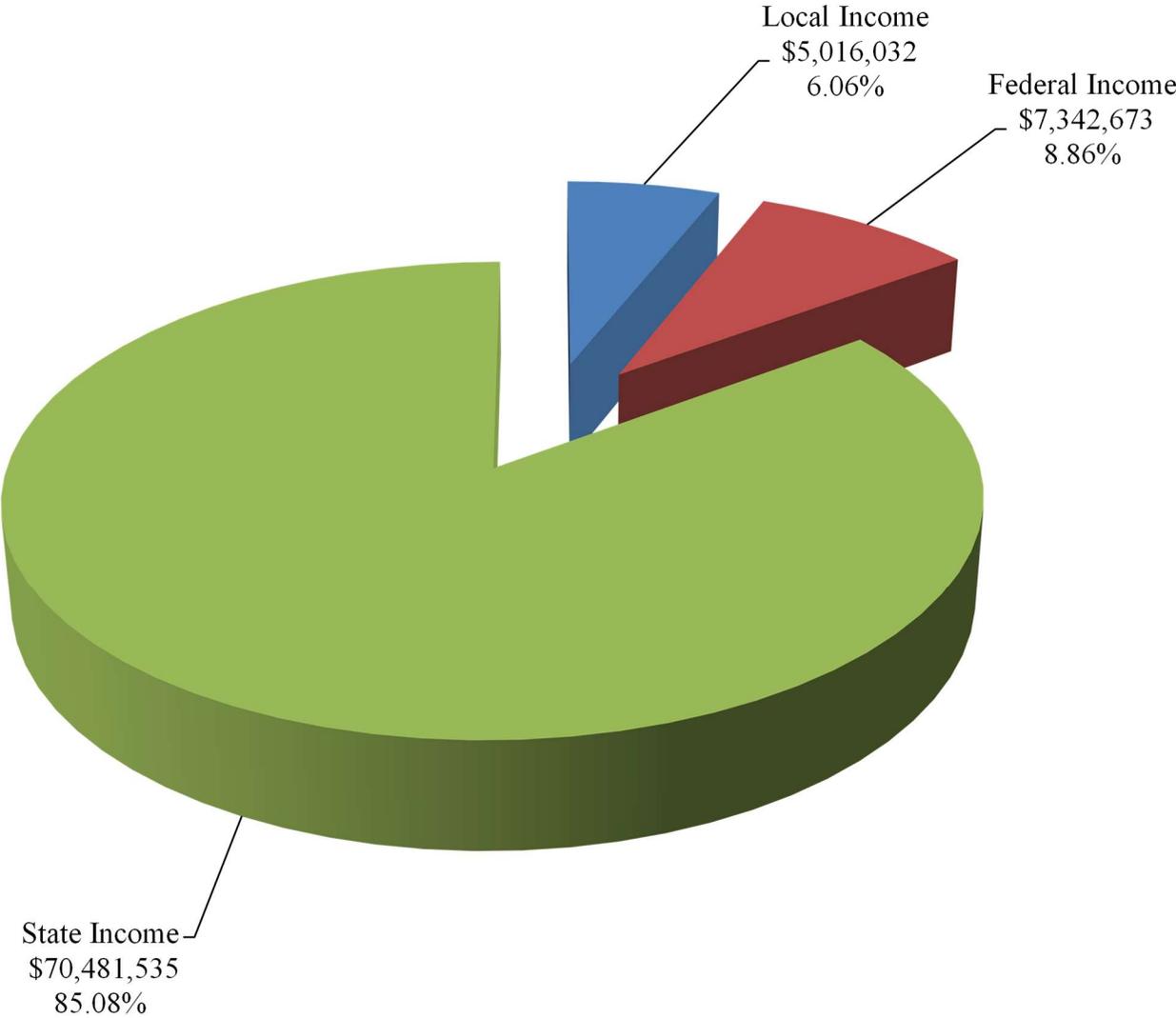
**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – UNRESTRICTED DETAIL (CONTINUED)**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
Reserves and Ending Balance					
Board Designated Reserve	10,516,687	25,231,480	27,545,521	17,028,834	161.9%
Board Designated Project Reserves					
Revolving Cash	40,000	40,000	40,000	0	0.0%
OPEB Reserve	500,000	1,000,000	500,000	0	0.0%
Technology Reserve	2,000,000	2,000,000	1,000,000	(1,000,000)	-50.0%
Vehicle Replacement Plan Reserve	500,000	500,000	500,000	0	0.0%
Resource Allocation Committee (RAC) Reserve	500,000	500,000	500,000	0	0.0%
Capital Outlay Replacement Reserve/TCO Reserve	1,000,000	1,000,000	1,000,000	0	0.0%
PERS/STRS Reserve	3,000,000	3,000,000	2,000,000	(1,000,000)	-33.3%
Enrollment Reserve	10,000,000	10,000,000	7,000,000	(3,000,000)	-30.0%
Undesignated Reserve	18,776,670	6,474,221	8,574,307	(10,202,363)	-54.3%
<b>Total Reserves and Ending Balance</b>	<b>\$46,833,357</b>	<b>\$49,745,701</b>	<b>\$48,659,828</b>	<b>\$1,826,471</b>	<b>3.9%</b>
<b>Percent Reserves and Ending Balance</b>	<b>31.17%</b>	<b>32.86%</b>	<b>29.44%</b>		<b>-5.6%</b>
<b>Total Expenditures/Appropriations &amp; Reserves and Ending Balance</b>	<b>\$197,071,746</b>	<b>\$201,134,582</b>	<b>\$213,932,951</b>	<b>\$16,861,205</b>	<b>8.6%</b>

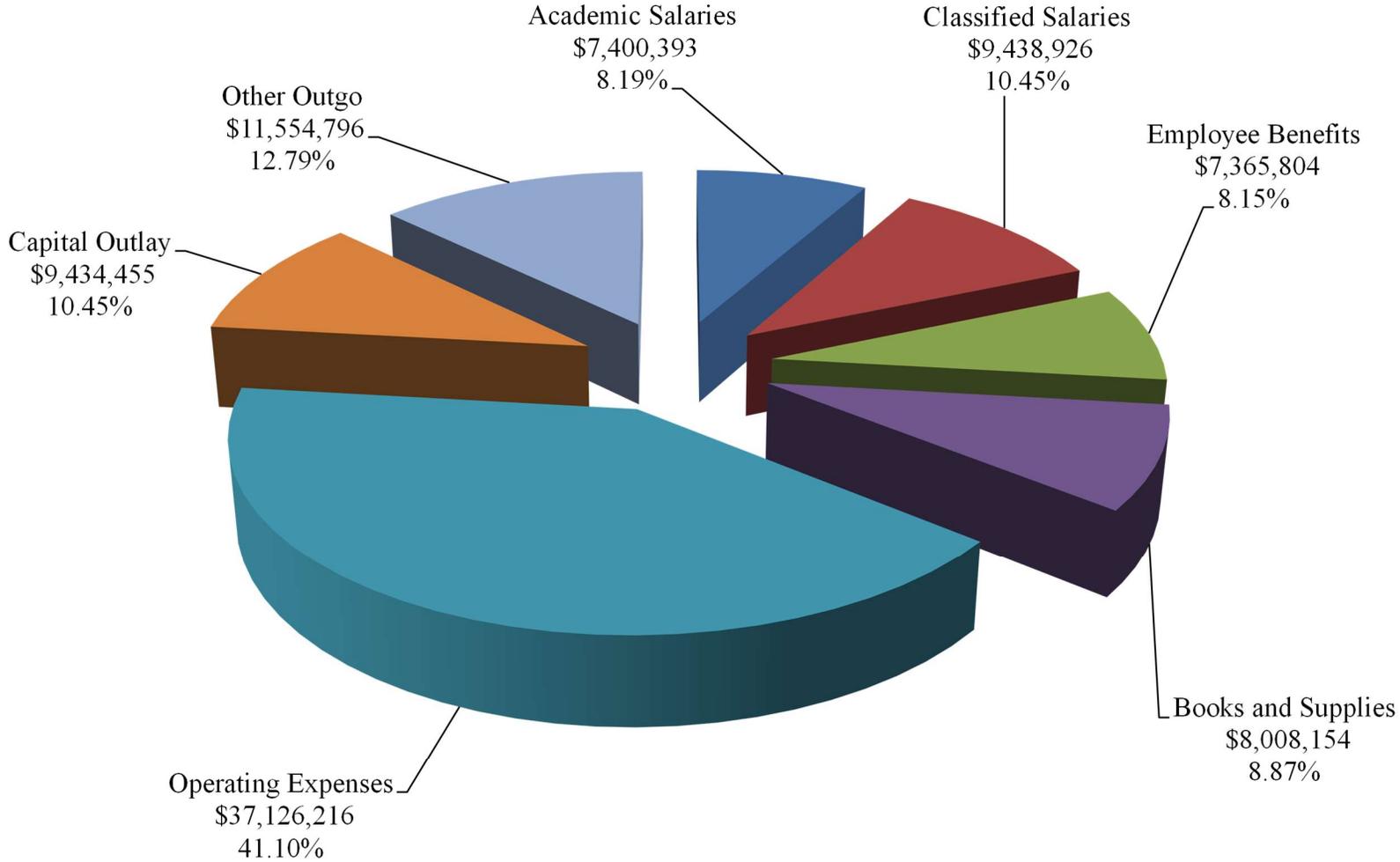
\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – RESTRICTED**

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**CHAFFEY COMMUNITY COLLEGE DISTRICT  
2023-2024 GENERAL FUND ADOPTED BUDGET  
EXPENDITURES – RESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – RESTRICTED DETAIL**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
Beginning Balance					
Beginning Balance	\$6,620,634	\$6,620,634	\$7,488,504	\$867,870	13.1%
Net Beginning Balance	6,620,634	6,620,634	7,488,504	867,870	13.1%
Federal Income					
Student Financial Aid/Federal Work Study	711,597	218,490	666,667	(44,930)	-6.3%
HEERF-Higher Education Emergency Relief Fund	23,416,092	20,234,150	3,381,943	(20,034,149)	-85.6%
Vocational Education	1,014,597	867,876	821,350	(193,247)	-19.0%
Other Federal Income	1,899,713	1,003,062	2,472,713	573,000	30.2%
Total Federal Income	27,041,999	22,323,578	7,342,673	(19,699,326)	-72.8%
State Income					
Disability Programs and Services	3,001,426	1,579,497	3,500,651	499,225	16.6%
Extended Opportunity Programs and Services	3,130,507	2,456,662	3,901,174	770,667	24.6%
Staff Development and Diversity	399,787	96,807	645,869	246,082	61.6%
Student Success and Support Program/Student Equity	12,902,008	7,401,376	12,140,282	(761,726)	-5.9%
State Block Grant	27,400,472	8,608,884	28,370,420	969,948	3.5%
Telecommunications and Technology Infrastructure Program	0	300,000	263,960	263,960	0.0%
Strong Workforce, Welfare Reform and Economic Development	8,889,856	4,861,790	5,879,583	(3,010,273)	-33.9%
Center of Excellence	118,971	234,253	109,718	(9,253)	-7.8%
Lottery	1,347,559	1,783,195	1,243,728	(103,831)	-7.7%
STRS On-behalf Income	568,021	476,433	657,888	89,867	15.8%
Other State Income	6,491,546	2,400,741	13,768,262	7,276,716	112.1%
Total State Income	64,250,153	30,199,638	70,481,535	6,231,382	9.7%
Local Income					
Student Health Fees	870,000	877,230	925,210	55,210	6.3%
Parking Fees	368,878	1,131,653	576,946	208,068	56.4%
Center of Excellence	157,291	65,767	180,031	22,740	14.5%
Miscellaneous Income	620,689	965,637	3,333,845	2,713,156	437.1%
Total Local Income	2,016,858	3,040,287	5,016,032	2,999,174	148.7%
<b>Total Income</b>	<b>\$93,309,010</b>	<b>\$55,563,503</b>	<b>\$82,840,240</b>	<b>(\$10,468,770)</b>	<b>-11.2%</b>
<b>Total Income and Net Beginning Balance</b>	<b>\$99,929,644</b>	<b>\$62,184,137</b>	<b>\$90,328,744</b>	<b>(\$9,600,900)</b>	<b>-9.6%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – RESTRICTED DETAIL**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors, Contract	\$217,057	\$325,733	\$989,488	\$772,431	355.9%
Non-Instructional Contract	2,647,856	2,616,416	2,821,080	173,224	6.5%
Non-Instructional Management	236,705	457,610	174,522	(62,183)	-26.3%
Instructional Hourly	528,279	1,531	237,000	(291,279)	-55.1%
Non-Instructional Hourly	3,040,030	4,341,723	3,178,303	138,273	4.5%
Total Academic Salaries	6,669,927	7,743,013	7,400,393	730,466	11.0%
Classified Salaries					
Non-Instructional Contract	4,407,776	3,799,051	4,632,649	224,873	5.1%
Non-Instructional Management	1,950,453	1,421,696	1,894,540	(55,913)	-2.9%
Instructional Aides, Contract	254,810	322,572	178,605	(76,205)	-29.9%
Non-Instructional Hourly	2,514,428	1,382,493	2,243,707	(270,721)	-10.8%
Instructional Hourly	640,787	276,720	489,425	(151,362)	-23.6%
Total Classified Salaries	9,768,254	7,202,532	9,438,926	(329,328)	-3.4%
Employee Benefits					
State Teachers Retirement	1,176,402	1,036,762	1,437,810	261,408	22.2%
STRS On-behalf Payments	568,021	476,433	657,888	89,867	15.8%
Public Employees Retirement	1,758,608	1,416,834	1,695,335	(63,273)	-3.6%
FICA/Medicare	820,549	655,846	770,693	(49,856)	-6.1%
Health and Welfare Insurance	2,434,018	1,898,537	2,506,863	72,845	3.0%
Unemployment Insurance	101,018	63,162	38,241	(62,777)	-62.1%
Worker's Compensation Insurance	274,123	229,476	258,974	(15,149)	-5.5%
Total Employee Benefits	7,132,739	5,777,050	7,365,804	233,065	3.3%
Books and Supplies					
Books	1,342,904	402,538	364,886	(978,018)	-72.8%
Supplies	5,613,918	986,384	7,643,268	2,029,350	36.1%
Total Books and Supplies	6,956,822	1,388,922	8,008,154	1,051,332	15.1%

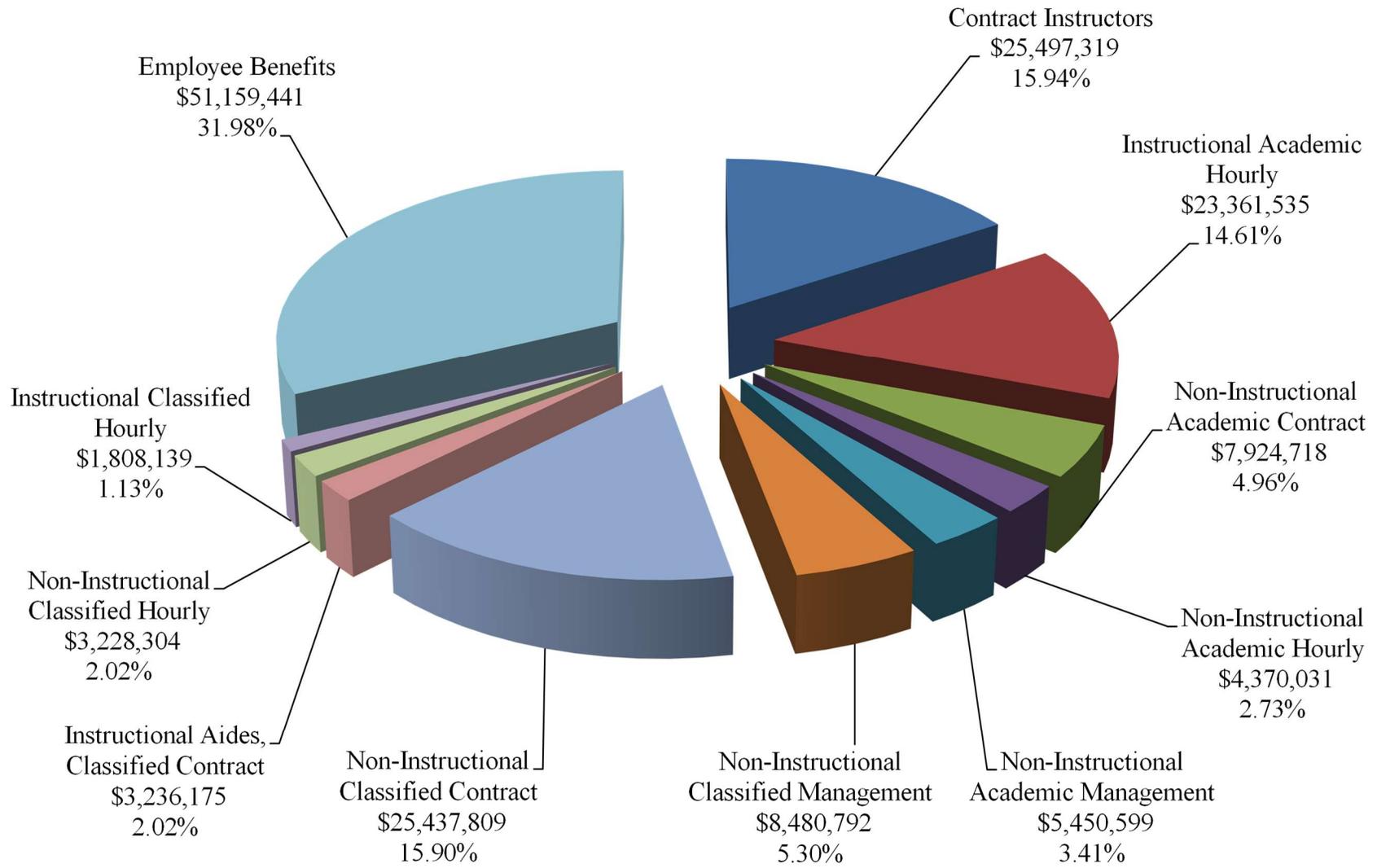
\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – RESTRICTED DETAIL (CONTINUED)**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
Operating Expenses					
Service Contracts	4,785,820	2,688,163	6,050,541	1,264,721	26.4%
Travel/Conference/Training	682,837	241,821	619,986	(62,851)	-9.2%
Dues and Memberships	8,835	45,440	30,270	21,435	242.6%
Postage	113,060	4,071	76,000	(37,060)	-32.8%
Property and Liability Insurance	10,000	16,401	10,000	0	0.0%
Utilities	3,835	1,360	20,435	16,600	432.9%
Repairs and Maintenance	248,619	71,547	315,082	66,463	26.7%
Legal, Elections, and Audit	2,376	7,500	0	(2,376)	-100.0%
Other Operating Expenses	28,994,688	4,091,607	30,003,902	1,009,214	3.5%
Total Operating Expenses	34,850,070	7,167,910	37,126,216	2,276,146	6.5%
Capital Outlay					
Site Improvement	2,073,034	995,877	2,060,544	(12,490)	-0.6%
Building Improvement	1,251,710	125,086	3,733,900	2,482,190	198.3%
Library Books	26,246	18,300	40,000	13,754	52.4%
Computer Equipment	832,496	2,844,508	828,040	(4,456)	-0.5%
Equipment	2,395,511	1,694,839	2,650,971	255,460	10.7%
Lease/Purchase Agreements	62,026	1,531	121,000	58,974	95.1%
Total Capital Outlay	6,641,023	5,680,141	9,434,455	2,793,432	42.1%
Other Outgo					
Student Financial Aid	27,910,809	19,736,065	10,129,173	(17,781,636)	-63.7%
Designated Contingency	0	0	1,425,623	1,425,623	0.0%
Total Other Outgo	27,910,809	19,736,065	11,554,796	(16,356,013)	-58.6%
<b>Total Expenditures/Appropriations</b>	<b>\$99,929,644</b>	<b>\$54,695,633</b>	<b>\$90,328,744</b>	<b>(\$9,600,900)</b>	<b>-9.6%</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>867,870</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Reserves and Ending Balance					
Designated Reserve / Ending Balance	0	7,488,504	0	0	0.0%
<b>Total Reserves and Ending Balance</b>	<b>0</b>	<b>7,488,504</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Expenditures/Appropriations &amp; Reserves and Ending Balance</b>	<b>\$99,929,644</b>	<b>\$62,184,137</b>	<b>\$90,328,744</b>	<b>(\$9,600,900)</b>	<b>-9.6%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
2023-2024 ADOPTED BUDGET STAFFING COSTS  
GENERAL FUND – UNRESTRICTED AND RESTRICTED FUNDS**



# CHAFFEY COMMUNITY COLLEGE DISTRICT

## STRATEGIC GOALS FOR FISCAL YEAR 2023-2024

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### **Superintendent/President's Office**

- Support enrollment recovery efforts to bring FTES to pre-pandemic levels by 2024-2025.
- Develop and support workforce development and entrepreneurship projects.
- Provide support and leadership for Measure P capital projects.

### **Administrative Services and Emergency Operations**

- Further the implementation of Phase 1 of the Measure P Bond program, which includes:
  - Chino Campus – new Instructional Building.
  - New Fontana Campus – Phase 1 which will include four buildings and site infrastructure.
  - Rancho Cucamonga Campus – new Library/Learning Commons, renovation/expansion of the Michael Alexander Campus Center (MACC), renovation of the swimming pool, and the boiler retrofit project.
  - New Ontario Campus – complete master plan.
  - District Wide – Americans with Disabilities Act (ADA) barrier removal and District Facilities Master Plan Update.

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## STRATEGIC GOALS FOR FISCAL YEAR 2023-2024 (CONTINUED)

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- Improve and expand campus safety by:
  - Making improvements related to the Campus Police department, including: continue to upgrade end of lifecycle equipment (handheld radios, MDC's, tasers, body worn camera systems); continue increasing focus on mental health and well-being such as implementation of the HEAT Team (Higher Education Assessment Team); make arrangements for all officers to attend mental-health decision making, principled policing, and officer wellness courses.
  
- Sustain a highly efficient, reliable, and safe maintenance/operations/grounds program by:
  - Continuing to create preventative maintenance schedules of all facilities and equipment on all campuses.
  - Continuing to identify and replace vehicles and equipment which are beyond life cycles.
  - Continuing to seek and request relevant training from industry partners for all disciplines.
  - Implementation of an inventory control, cost-containment, and vending machine program model.
  - Analyzing staffing needs and adequately staff all maintenance and operations areas.

### **Business, Human Resources, Information Technology Services**

- Information Technology Services (ITS) will implement the Service Catalog to provide a comprehensive and current registry of institutional inventory. Documentation and digital media for students, faculty, and staff will be expanded and released utilizing available communication channels, including web pages, videos, as well as available resources. Networking staff will add 200 access points throughout the District to increase bandwidth, coverage area, and capacity.

## **CHAFFEY COMMUNITY COLLEGE DISTRICT**

### **STRATEGIC GOALS FOR FISCAL YEAR 2023-2024 (CONTINUED)**

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- The Human Resources Department will continue to work to improve the recruitment and hiring process to attract talented and diverse candidates. In an effort to eliminate bias in the screening and hiring process, bimonthly cultural competency and implicit bias trainings will continue to be provided (and required) for all employees who serve on a hiring committee.
  
- To further the goals of Diversity, Equity, Inclusion, and Accessibility (DEIA), the College will include in the faculty evaluation training to all faculty members who are to serve on an evaluation committee. This training will include a focus on cultural competency and implicit bias, in addition to strategies that promote DEIA in the classroom. Student accommodations and accessibility will also be discussed. The goal of this training is to provide faculty members with guidance on how to identify and implement DEIA strategies.
  
- Accounting Services began work on the setup and testing of Self-Service functions for pay requests and direct deposits during the 22/23 fiscal year, and will now implement and evaluate the benefits of these functions within the next few months. These two Self-Service functions will continue to move us toward the goal of utilizing technology to create greater efficiencies.
  
- In collaboration with the Grants Department, Fiscal and Audit Services has been working with ITS to launch a grant contract tracking and data flow software that would potentially replace the current manual monitoring process. The software would also better coordinate the various departments into achieving a grant work plan and provide post-award activity progress with fiscal and programmatic compliance.

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## STRATEGIC GOALS FOR FISCAL YEAR 2023-2024 (CONTINUED)

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- Purchasing Services will look for ways to further enhance Self-Service functionality to allow requisitioners to upload supporting documentation to streamline the requisition process. In addition, Purchasing Services will continue to review current technological practices and platforms, streamlined workflows, and cross-training opportunities to implement more efficiencies to support the District.

### **Instruction and Institutional Effectiveness**

- Instruction and Institutional Effectiveness will:
  - Support equity-driven initiatives that foster success for all students.
  - Ensure learning and timely completion of students' educational goals.
  - Strive to decrease average number of units accumulated by all Associate's Degree earners as measurement of success.
  - Develop and maintain programs and services that maximize students' opportunities and reflect community needs.
  - 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.

### **Student Services and Strategic Communications**

- Work to meet Counseling goal of 100 percent completion of comprehensive educational plans which meets the Chancellor's Office Vision for Success Goal:

## **CHAFFEY COMMUNITY COLLEGE DISTRICT**

### **STRATEGIC GOALS FOR FISCAL YEAR 2023-2024 (CONTINUED)**

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- Provide/assist students with a plan to complete degree and/or major requirements in a timely manner.
- Streamline and automate functions and processes for enrollment and other student services:
  - Align Student Services student-facing areas to ACC model, developing personalized service and an increased sense of belonging for students seeking support services.
  - Automate awarding certificates (for select programs) upon completion of requirements without the need to apply.

#### **Workforce Innovations and Entrepreneurial Development**

- Design an integrated work experience education program to support student skills development and increase employment readiness.
- Integrate discipline specific and technical skills with ACES credentialing framework across all college programs to further strengthen Institutional Learning Outcomes.
- Develop and Prototype a pre-apprenticeship to apprenticeship model in collaboration with two Career Education programs to implement a complete enrollment to employment pathway for students.
- Launch two new entrepreneurial development projects that offer students experiential learning opportunities to enhance community engagement and retention.
- Collaborate with Instruction and Institutional Effectiveness to identify opportunities for expanding noncredit Career Development and College Preparation programs with high employment potential to serve the community and employers.

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## FULL TIME STUDENT EQUIVALENTS BY ACADEMIC & CAREER COMMUNITIES

### 2023-2024 FISCAL YEAR

Academic & Career Communities (ACCs)/Area	2023-24 Projected										
	Credit FTES by Location					Non-Credit FTES by Location					Total FTES
	Rancho Campus	Fontana Campus	Chino Campus	Distance Learning	Other	Rancho Campus	Fontana Campus	Chino Campus	Distance Learning	Other	
Arts, Communication, and Design (ACD)	632.83	101.04	180.04	3,653.13	13.27	51.62	40.31	0.00	181.76	21.16	4,875.17
Athletics & Physical Education (ATHL)	138.94	0.00	0.00	0.00	9.95	0.00	0.00	0.00	0.00	0.00	148.89
Business, Technology, and Hospitality (BTH)	121.27	22.26	81.73	1,243.30	6.35	0.00	0.00	0.00	0.00	0.00	1,474.91
Counseling & Enrollment Pathways	0.00	0.00	0.00	250.60	0.00	0.00	0.00	0.00	0.00	0.00	250.60
Health and Wellness (HW)	302.39	10.66	54.12	765.19	219.88	3.08	8.14	11.23	8.34	21.68	1,404.72
Manufacturing, Industrial Design, and Transportation (MIT)	270.08	0.00	29.61	164.78	19.67	0.00	0.00	0.00	6.74	18.39	509.27
Public Service, Culture, and Society (PCS)	675.98	37.30	30.04	3,336.05	30.92	0.00	0.00	0.00	0.00	0.00	4,110.29
Science, Technology, Engineering, and Mathematics (STEM)	1,140.45	116.68	268.41	1,820.79	0.00	24.63	6.60	5.11	130.92	0.00	3,513.59
Other Areas	6.16	0.00	0.00	57.39	0.43	0.00	0.00	0.00	0.00	0.22	64.20
Success Centers	0.00	0.00	0.00	0.00	0.00	34.33	0.00	0.00	0.00	0.00	34.33
<b>Total Academic &amp; Career Communities (ACCs)/Areas</b>	<b>3,288.10</b>	<b>287.94</b>	<b>643.95</b>	<b>11,291.23</b>	<b>300.47</b>	<b>113.66</b>	<b>55.05</b>	<b>16.34</b>	<b>327.76</b>	<b>61.45</b>	<b>16,385.96</b>
Academic & Career Communities (ACCs)/Area	2022-23 Actual										
	Credit FTES by Location					Non-Credit FTES by Location					Total FTES
	Rancho Campus	Fontana Campus	Chino Campus	Distance Learning	Other	Rancho Campus	Fontana Campus	Chino Campus	Distance Learning	Other	
Arts, Communication, and Design (ACD)	660.53	56.96	53.80	2,956.12	28.48	43.88	34.27	0.00	154.51	17.99	4,006.54
Athletics & Physical Education (ATHL)	186.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186.43
Business, Technology, and Hospitality (BTH)	104.68	4.50	48.60	1,151.35	12.91	0.00	0.00	0.00	0.00	0.00	1,322.04
Counseling & Enrollment Pathways	17.50	4.50	2.73	244.98	3.50	0.00	0.00	0.00	0.00	0.00	273.21
Health and Wellness (HW)	297.32	19.16	50.45	526.43	177.65	2.62	6.92	9.55	7.09	18.43	1,115.62
Manufacturing, Industrial Design, and Transportation (MIT)	236.41	0.00	48.46	84.15	54.25	0.00	0.00	0.00	5.73	15.63	444.63
Public Service, Culture, and Society (PCS)	353.60	28.22	14.80	2,752.54	13.52	0.00	0.00	0.00	0.00	0.00	3,162.68
Science, Technology, Engineering, and Mathematics (STEM)	965.10	93.30	249.89	1,934.31	1.60	20.94	5.61	4.34	111.29	0.00	3,386.38
Other Areas	0.00	0.00	0.00	1.13	1.10	0.00	0.00	0.00	0.00	0.19	2.42
Success Centers	0.00	0.00	0.00	0.00	0.00	29.18	0.00	0.00	0.00	0.00	29.18
<b>Total Academic &amp; Career Communities (ACCs)/Areas</b>	<b>2,821.57</b>	<b>206.64</b>	<b>468.73</b>	<b>9,651.01</b>	<b>293.01</b>	<b>96.62</b>	<b>46.80</b>	<b>13.89</b>	<b>278.62</b>	<b>52.24</b>	<b>13,929.13</b>

The total FTES in 2022-23 (13,929.13) and projected FTES in 2023-24 (16,385.96) reflect unfactored FTES. For both years, a 0.003947123% f-factor has been applied to correct for any potential loss of FTES in daily census procedure, independent daily census procedure, or positive attendance sections as a result of flex day scheduling. Applying the f-factor, corrected FTES for 2022-23 is 13,984.11 (the amount that was reported on the 2022-23 annual apportionment attendance report in July 2023) and projected at 16,450.90 for 2023-24. The 2023-24 projection is based upon the adopted budget assumption developed by the Chaffey College Office of Budgeting & Fiscal Services and assumes that the District will bring forward 2,415.90 FTES generated in the summer 2023 semester and increased apportionment generated in the 2023-24 primary terms (fall 2023 and spring 2024).

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**CHAFFEY COLLEGE STUDENT GOVERNMENT**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance					
CCSG	\$587,919	\$587,919	\$205,471	(\$382,448)	-65.1%
Prior Year Ending Balance Re-allocation	71,679	71,679	342,605	270,926	378.0%
Individual Club Accounts	41,752	41,752	45,525	3,773	9.0%
Total Beginning Balance	<u>701,350</u>	<u>701,350</u>	<u>593,601</u>	<u>(107,749)</u>	<u>-15.4%</u>
Income					
Interest	500	75	500	0	0.0%
College Services Fee	370,000	316,757	330,000	(40,000)	-10.8%
Individual Club Income	90,000	15,931	85,000	(5,000)	-5.6%
Total Income	<u>460,500</u>	<u>332,763</u>	<u>415,500</u>	<u>(45,000)</u>	<u>-9.8%</u>
<b>Total Beginning Balance and Income</b>	<b><u>\$1,161,850</u></b>	<b><u>\$1,034,113</u></b>	<b><u>\$1,009,101</u></b>	<b><u>(\$152,749)</u></b>	<b><u>-13.1%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
CCSG Expenses	26,679	5,637	38,205	11,526	43.2%
CCSG Salaries	10,000	0	39,650	29,650	296.5%
CCSG Expenses - Equipment	4,000	720	14,000	10,000	250.0%
CCSG Sponsored Activities	51,000	16,497	152,750	101,750	199.5%
Club Support	40,000	5,500	40,000	0	0.0%
District Donations	10,000	0	13,000	3,000	30.0%
Student Grants	100,000	0	100,000	0	0.0%
Hospitality	500	0	500	0	0.0%
CCSG Scholarships	200,000	400,000	275,000	75,000	37.5%
Individual Club Expenses	90,000	12,158	85,000	(5,000)	-5.6%
Total Expenditures/Appropriations	<u>532,179</u>	<u>440,512</u>	<u>758,105</u>	<u>225,926</u>	<u>42.5%</u>
Ending Balance/Reserves					
CCSG	571,954	534,861	182,728	(389,226)	-68.1%
CCSG 3% Reserve	15,965	13,215	22,743	6,778	42.5%
Individual Club Accounts	41,752	45,525	45,525	3,773	9.0%
Total Ending Balance/Reserves	<u>629,671</u>	<u>593,601</u>	<u>250,996</u>	<u>(378,675)</u>	<u>-60.1%</u>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$1,161,850</u></b>	<b><u>\$1,034,113</u></b>	<b><u>\$1,009,101</u></b>	<b><u>(\$152,749)</u></b>	<b><u>-13.1%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**CHAFFEY COLLEGE STUDENT REPRESENTATION**

DESCRIPTION	2022-2023 ADOPTED BUDGET	2022-2023 ACTUAL	2023-2024 ADOPTED BUDGET	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance					
Student Representation	\$95,311	\$95,311	\$108,403	\$13,092	13.7%
Total Beginning Balance	95,311	95,311	108,403	\$13,092	13.7%
Income					
Student Representation Fee	110,000	90,374	110,000	0	0.0%
Total Income	110,000	90,374	110,000	0	0.0%
<b>Total Beginning Balance and Income</b>	<b>\$205,311</b>	<b>\$185,685</b>	<b>\$218,403</b>	<b>\$13,092</b>	<b>6.4%</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Board of Governors	51,150	43,606	51,150	0	0.0%
CCSG Student Representation	51,150	32,094	51,150	0	0.0%
Administrative Costs	7,700	1,582	7,700	0	0.0%
Total Expenditures/Appropriations	110,000	77,282	110,000	0	0.0%
Ending Balance/Reserves					
Student Representation	95,311	108,403	108,403	13,092	13.7%
Total Ending Balance/Reserves	95,311	108,403	108,403	13,092	13.7%
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$205,311</b>	<b>\$185,685</b>	<b>\$218,403</b>	<b>\$13,092</b>	<b>6.4%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**AUXILIARY DONATION ACCOUNTS**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance					
Donation Accounts	\$564,694	\$564,694	\$550,541	(\$14,153)	-2.5%
Charitable Gifts	\$24,823,075	\$24,823,075	\$24,425,112	(\$397,963)	-1.6%
Total Beginning Balance	<u>25,387,769</u>	<u>25,387,769</u>	<u>24,975,653</u>	<u>(412,116)</u>	<u>-1.6%</u>
Income					
Interest	300	120	300	0	0.0%
Local Income	550,000	1,001,639	1,578,000	1,028,000	186.9%
Total Income	<u>550,300</u>	<u>1,001,759</u>	<u>1,578,300</u>	<u>1,028,000</u>	<u>186.8%</u>
<b>Total Beginning Balance and Income</b>	<b><u>\$25,938,069</u></b>	<b><u>\$26,389,528</u></b>	<b><u>\$26,553,953</u></b>	<b><u>\$615,884</u></b>	<b><u>2.4%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Salaries	0	191,433	210,000	210,000	0.0%
Supplies	75,600	45,237	72,500	(3,100)	-4.1%
Operating Expenses	372,700	1,136,166	1,184,909	812,209	217.9%
Capital Outlay	5,000	10,104	10,000	5,000	100.0%
Scholarships	79,500	30,935	64,600	(14,900)	-18.7%
Contingency	17,200	0	35,991	18,791	109.3%
Total Expenditures/Appropriations	<u>550,000</u>	<u>1,413,875</u>	<u>1,578,000</u>	<u>1,028,000</u>	<u>186.9%</u>
Ending Balance/Reserves					
Donation Accounts	764,994	550,541	545,841	(219,153)	-28.6%
Charitable Gifts	24,623,075	24,425,112	24,430,112	(192,963)	-0.8%
Total Ending Balance/Reserves	<u>25,388,069</u>	<u>24,975,653</u>	<u>24,975,953</u>	<u>(412,116)</u>	<u>-1.6%</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$25,938,069</u></b>	<b><u>\$26,389,528</u></b>	<b><u>\$26,553,953</u></b>	<b><u>\$615,884</u></b>	<b><u>2.4%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**CAMPUS STORE**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance					
Cash	\$715,204	\$715,204	\$1,025,229	\$310,025	43.3%
Inventory	597,339	597,339	486,130	(111,209)	-18.6%
Accounts Receivable	735,055	735,055	376,744	(358,311)	-48.7%
Prior Year Saving for Current Year Programs	100,000	0	200,000	100,000	100.0%
Total Beginning Balance	2,147,598	2,047,598	2,088,103	(59,495)	-2.8%
Income					
Sales	4,508,500	4,667,335	3,950,460	(558,040)	-12.4%
Total Income	4,508,500	4,667,335	3,950,460	(558,040)	-12.4%
<b>Total Beginning Balance and Income</b>	<b>\$6,656,098</b>	<b>\$6,714,933</b>	<b>\$6,038,563</b>	<b>(\$617,535)</b>	<b>-9.3%</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Operational Expenses					
Salaries & Benefits	1,508,721	1,326,595	1,356,416	(152,305)	-10.1%
Banking Related Charges	45,000	29,398	45,000	0	0.0%
Supplies	15,250	14,181	15,250	0	0.0%
Utilities	20,000	17,777	20,000	0	0.0%
Accounting Costs	83,228	83,228	84,767	1,539	1.8%
Custodial	13,720	13,776	14,040	320	2.3%
Conference and Travel	600	0	100	(500)	-83.3%
Maintenance and Repair	44,000	31,361	39,000	(5,000)	-11.4%
Dues and Memberships	4,500	1,550	2,000	(2,500)	-55.6%
Other Operational Expense	22,600	9,578	13,600	(9,000)	-39.8%
Total Operational Expenses	1,757,619	1,527,444	1,590,173	(167,446)	-9.5%

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**CAMPUS STORE (CONTINUED)**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Merchandise					
Books	1,607,500	1,763,329	1,465,000	(142,500)	-8.9%
Other	1,110,000	1,312,745	906,000	(204,000)	-18.4%
Total Merchandise	<u>2,717,500</u>	<u>3,076,074</u>	<u>2,371,000</u>	<u>(346,500)</u>	<u>-12.8%</u>
Other Expenses					
Commission	1,000	2,716	5,100	4,100	410.0%
Bad Debt Expense	500	0	500	0	0.0%
Donations to District Activities	43,000	19,935	41,500	(1,500)	-3.5%
Equipment	15,000	661	10,000	(5,000)	-33.3%
Contingency	73,881	0	132,187	58,306	78.9%
Total Other Expenses	<u>133,381</u>	<u>23,312</u>	<u>189,287</u>	<u>55,906</u>	<u>41.9%</u>
<b>Total Expenditures</b>	<b><u>\$4,608,500</u></b>	<b><u>\$4,626,830</u></b>	<b><u>\$4,150,460</u></b>	<b><u>(\$458,040)</u></b>	<b><u>-9.94%</u></b>
Inventory					
Perpetual Inventory	584,839	473,630	473,630	(111,209)	-19.0%
Petty Cash	12,500	12,500	12,500	0	0.0%
Total Inventory	<u>597,339</u>	<u>486,130</u>	<u>486,130</u>	<u>(111,209)</u>	<u>-18.6%</u>
Reserves					
Future Expansion	100,000	100,000	100,000	0	0.0%
Operational Cash Flow	1,350,259	1,501,973	1,301,973	(48,286)	-3.6%
Total Reserves	<u>1,450,259</u>	<u>1,601,973</u>	<u>1,401,973</u>	<u>(48,286)</u>	<u>-3.3%</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$6,656,098</u></b>	<b><u>\$6,714,933</u></b>	<b><u>\$6,038,563</u></b>	<b><u>(\$617,535)</u></b>	<b><u>-9.3%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**CHILD DEVELOPMENT CENTER**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance	\$3,832,824	\$3,832,824	\$3,900,872	\$68,048	1.8%
Income					
Federal Income	0	0	0	0	0.0%
State Income	0	0	0	0	0.0%
Local Income	84,897	68,048	168,847	83,950	98.9%
Total Income	<u>84,897</u>	<u>68,048</u>	<u>168,847</u>	<u>83,950</u>	<u>98.9%</u>
<b>Total Beginning Balance and Income</b>	<b><u>\$3,917,721</u></b>	<b><u>\$3,900,872</u></b>	<b><u>\$4,069,719</u></b>	<b><u>\$151,998</u></b>	<b><u>3.9%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Academic Salaries	0	0	0	0	0.0%
Classified Salaries	0	0	0	0	0.0%
Benefits	0	0	0	0	0.0%
Materials and Supplies	0	0	0	0	0.0%
Operating Expenses	0	0	0	0	0.0%
Total Expenditures/Appropriations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Ending Balance/Reserves					
Undesignated Reserve	3,917,721	0	4,069,719	151,998	3.9%
Ending Balance	<u>0</u>	<u>3,900,872</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Ending Balance/Reserves	<u>3,917,721</u>	<u>3,900,872</u>	<u>4,069,719</u>	<u>151,998</u>	<u>3.9%</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$3,917,721</u></b>	<b><u>\$3,900,872</u></b>	<b><u>\$4,069,719</u></b>	<b><u>\$151,998</u></b>	<b><u>3.9%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**CHINO COMMUNITY CENTER**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance					
Chino Community Center	\$124,953	\$124,953	\$220,385	\$95,432	76.4%
Total Beginning Balance	124,953	124,953	220,385	95,432	76.4%
Income					
Rental Fees	345,000	455,896	420,000	75,000	21.7%
Outside Support	66,028	80,941	82,702	16,674	25.3%
Sales	15,000	20,081	18,000	3,000	20.0%
Total Income	426,028	556,918	520,702	94,674	22.2%
<b>Total Beginning Balance and Income</b>	<b>\$550,981</b>	<b>\$681,871</b>	<b>\$741,087</b>	<b>\$190,106</b>	<b>34.5%</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
<b>Chino Community Center General Operational Expenses</b>					
Salaries & Benefits	11,635	11,636	11,709	74	0.6%
Supplies	2,265	2,265	2,265	0	0.0%
Utilities	50,920	66,832	67,520	16,600	32.6%
Maintenance and Repair	1,000	0	1,000	0	0.0%
Other Operational Expenses	208	208	208	0	0.0%
Total Operational Expenses	66,028	80,941	82,702	16,674	25.3%
<b>Chino Community Center Rental Operational Expenses</b>					
Salaries & Benefits	29,622	37,643	41,278	11,656	39.3%
Supplies	2,500	2,376	3,500	1,000	40.0%
Outside Services	116,000	114,839	130,000	14,000	12.1%
Fixed Cost	7,000	10,136	8,000	1,000	14.3%
Other Operational Expenses	190,300	214,380	228,500	38,200	20.1%
Total Operational Expenses	345,422	379,374	411,278	65,856	19.1%
Other Expenses					
Equipment	0	1,171	7,000	7,000	0.0%
Contingency	14,578	0	19,722	5,144	35.3%
Total Other Expenses	14,578	1,171	26,722	12,144	83.3%
<b>Total Chino Community Center General and Rental Expenditures</b>	<b>\$426,028</b>	<b>\$461,486</b>	<b>\$520,702</b>	<b>\$94,674</b>	<b>22.2%</b>
Reserves					
Operational Cash Flow	124,953	220,385	220,385	95,432	76.4%
Total Reserves	124,953	220,385	220,385	95,432	76.4%
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$550,981</b>	<b>\$681,871</b>	<b>\$741,087</b>	<b>\$190,106</b>	<b>34.5%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**FOOD SERVICES**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance	\$27,262	\$27,262	\$20,465	(\$6,797)	-24.9%
Income					
Commission on Sales	10,000	0	0	(10,000)	-100.0%
Total Income	10,000	0	0	(10,000)	-100.0%
<b>Total Beginning Balance and Income</b>	<b>\$37,262</b>	<b>\$27,262</b>	<b>\$20,465</b>	<b>(\$16,797)</b>	<b>-45.1%</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Operational Expenses					
Utilities	9,100	6,797	0	(9,100)	-100.0%
Total Operational Expenses	9,100	6,797	0	(9,100)	-100.0%
Other Expenses					
Contingency	900	0	900	0	0.0%
Total Other Expenses	900	0	900	0	0.0%
<b>Total Expenditures</b>	<b>\$10,000</b>	<b>\$6,797</b>	<b>\$900</b>	<b>(\$9,100)</b>	<b>-91.0%</b>
Reserves					
Operational Cash Flow	27,262	20,465	19,565	(7,697)	-28.2%
Total Reserves	27,262	20,465	19,565	(7,697)	-28.2%
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$37,262</b>	<b>\$27,262</b>	<b>\$20,465</b>	<b>(\$16,797)</b>	<b>-45.1%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**SELF INSURANCE**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance	\$508,810	\$508,810	\$791,410	\$282,600	55.5%
Income					
Interest	13,970	13,991	30,800	16,830	120.5%
Interfund Transfer	1,000,000	1,000,000	2,000,000	1,000,000	100.0%
Total Income	<u>1,013,970</u>	<u>1,013,991</u>	<u>2,030,800</u>	<u>1,016,830</u>	<u>100.3%</u>
<b>Total Beginning Balance and Income</b>	<b><u>\$1,522,780</u></b>	<b><u>\$1,522,801</u></b>	<b><u>\$2,822,210</u></b>	<b><u>\$1,299,430</u></b>	<b><u>85.3%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Retiree Benefits	1,000,000	731,391	1,000,000	0	0.0%
Total Expenditures/Appropriations	<u>1,000,000</u>	<u>731,391</u>	<u>1,000,000</u>	<u>0</u>	<u>0.0%</u>
Ending Balance/Reserves					
Undesignated Reserve	522,780	0	1,822,210	1,299,430	248.6%
Ending Balance	0	791,410	0	0	0.0%
Total Ending Balance/Reserves	<u>522,780</u>	<u>791,410</u>	<u>1,822,210</u>	<u>1,299,430</u>	<u>248.6%</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$1,522,780</u></b>	<b><u>\$1,522,801</u></b>	<b><u>\$2,822,210</u></b>	<b><u>\$1,299,430</u></b>	<b><u>85.3%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**VACATION LIABILITY**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance	\$431,828	\$431,828	\$499,225	\$67,397	15.6%
Income					
Interest	10,272	7,397	14,600	4,328	42.1%
Interfund Transfer	60,000	60,000	1,071,000	1,011,000	1685.0%
Total Income	<u>70,272</u>	<u>67,397</u>	<u>1,085,600</u>	<u>1,015,328</u>	<u>1444.9%</u>
<b>Total Beginning Balance and Income</b>	<b><u>\$502,100</u></b>	<b><u>\$499,225</u></b>	<b><u>\$1,584,825</u></b>	<b><u>\$1,082,725</u></b>	<b><u>215.6%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Salaries	80,000	0	80,000	0	0.0%
Total Expenditures/Appropriations	<u>80,000</u>	<u>0</u>	<u>80,000</u>	<u>0</u>	<u>0.0%</u>
Ending Balance/Reserves					
Undesignated Reserve	422,100	0	1,504,825	1,082,725	256.5%
Ending Balance	0	499,225	0	0	0.0%
Total Ending Balance/Reserves	<u>422,100</u>	<u>499,225</u>	<u>1,504,825</u>	<u>1,082,725</u>	<u>256.5%</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$502,100</u></b>	<b><u>\$499,225</u></b>	<b><u>\$1,584,825</u></b>	<b><u>\$1,082,725</u></b>	<b><u>215.6%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**CAPITAL PROJECTS**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE/INCOME</b>					
Beginning Balance	\$13,340,111	\$13,340,111	\$25,351,948	\$12,011,837	90.0%
Income					
State Income					
Chino Instructional Building	11,214,289	7,204,891	5,067,328	(6,146,961)	-54.8%
Local Income					
Interfund Transfer	50,000	50,000	50,000	0	0.0%
Construction Support Program	0	10,000,000	3,500,000		
Redevelopment Income					
Chino	500,000	501,969	500,000	0	0.0%
County of San Bernardino, San Sevaime	180,000	232,461	225,000	45,000	25.0%
Fontana	1,200,000	1,525,832	1,400,000	200,000	16.7%
Montclair	140,000	158,936	140,000	0	0.0%
Ontario	130,000	179,562	170,000	40,000	30.8%
Rialto	125,000	279,806	250,000	125,000	100.0%
Rancho Cucamonga	820,000	1,084,086	1,000,000	180,000	22.0%
Upland	140,000	165,491	140,000	0	0.0%
Interest Income					
General and Gain or Loss on Investments	220,797	(277,019)	226,776	5,979	2.7%
Construction Support Program	0	0	135,000	135,000	0.0%
Central Plant Energy Optimization	1,000	1,864	1,500	500	50.0%
Chino RDA	38,000	102,199	95,000	57,000	150.0%
Chino Health Science	1,500	3,080	2,500	1,000	66.7%
County of San Bernardino, San Sevaime	4,200	13,830	11,000	6,800	161.9%
Fontana - RDA	9,000	20,104	18,000	9,000	100.0%
Fontana - Lease Revenue II	2,500	6,664	6,000	3,500	140.0%
Montclair RDA	6,000	17,193	10,000	4,000	66.7%
Ontario RDA	1,500	2,296	2,000	500	33.3%
Rialto RDA	4,500	15,519	13,000	8,500	188.9%
Rancho Cucamonga RDA	10,000	38,378	35,000	25,000	250.0%
Upland RDA	4,500	9,807	7,000	2,500	55.6%
Solar Project	16,000	40,065	38,000	22,000	137.5%
<b>Total Income</b>	<b>14,818,786</b>	<b>21,377,014</b>	<b>13,043,104</b>	<b>(1,775,682)</b>	<b>-12.0%</b>
<b>Total Beginning Balance and Income</b>	<b>\$28,158,897</b>	<b>\$34,717,125</b>	<b>\$38,395,052</b>	<b>\$10,236,155</b>	<b>36.4%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**CAPITAL PROJECTS (CONTINUED)**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Buildings	12,152,677	6,539,780	20,388,414	8,235,737	67.8%
Architects/Consultants	647,489	414,022	2,417,368	1,769,879	273.3%
Sites	1,516,494	53,406	2,906,819	1,390,325	91.7%
Salaries & Benefits	468,790	9,194	11,421	(457,369)	-97.6%
Equipment, Materials, Other Services	1,632,048	624,760	2,105,623	473,575	29.0%
Project Contingencies	1,383,089	0	785,893	(597,196)	-43.2%
Fontana - Redevelopment	439,401	140,000	0	(439,401)	-100.0%
Fontana - Lease Revenue	598,439	1,584,015	1,638,182	1,039,743	173.7%
Total Expenditures/Appropriations	18,838,427	9,365,177	30,253,720	11,415,293	60.6%
Ending Balance/Reserves					
Undesignated Reserve	799,439	307,139	567,493	(231,946)	-29.0%
Other					
Construction Support Program	0	10,000,000	135,000		
Chino Instructional Building	0	(467,948)	1,057,930	1,057,930	0.0%
Chino Health Science	1,501	162,429	2,501	1,000	66.6%
Fontana - Lease Revenue	152,942	362,815	8,754	(144,188)	-94.3%
Central Plant Energy Optimization	46,286	94,676	1,500	(44,786)	-96.8%
Redevelopment					
Chino RDA	2,927,691	5,765,829	1,772,340	(1,155,351)	-39.5%
County of San Bernardino, San Sevaine	645,801	827,224	563,610	(82,191)	-12.7%
Fontana RDA	1,064,352	1,046,374	686,192	(378,160)	-35.5%
Montclair RDA	888,680	988,814	378,814	(509,866)	-57.4%
Ontario RDA	3,606	185,507	182,507	178,901	4961.2%
Rialto RDA	788,113	953,938	1,216,938	428,825	54.4%
Rancho Cucamonga RDA	1,630,132	2,435,711	1,290,881	(339,251)	-20.8%
Upland RDA	350,584	529,686	238,871	(111,713)	-31.9%
Solar Project	21,343	2,159,754	38,001	16,658	78.0%
Total Ending Balance/Reserves	9,320,470	25,351,948	8,141,332	(1,179,138)	-12.7%
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
	<b>\$28,158,897</b>	<b>\$34,717,125</b>	<b>\$38,395,052</b>	<b>\$10,236,155</b>	<b>36.4%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**SCHEDULED MAINTENANCE**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance	\$91,815	\$91,815	\$99,545	\$7,730	8.4%
Income					
Interest and Gain or Loss on Investments	3,194	5,172	7,949	4,755	148.9%
Interfund Transfer	300,000	300,000	800,000	500,000	166.7%
Total Income	303,194	305,172	807,949	504,755	166.5%
<b>Total Beginning Balance and Income</b>	<b>\$395,009</b>	<b>\$396,987</b>	<b>\$907,494</b>	<b>\$512,485</b>	<b>129.7%</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Salaries and Benefits	171,688	143,619	173,663	1,975	1.2%
Operating Expenses	167,973	153,823	157,000	(10,973)	-6.5%
Total Expenditures/Appropriations	339,661	297,442	330,663	(8,998)	-2.6%
Ending Balance/Reserves					
Undesignated Reserve	55,348	0	576,831	521,483	942.2%
Ending Balance	0	99,545	0	0	0.0%
Total Ending Balance/Reserves	55,348	99,545	576,831	521,483	942.2%
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$395,009</b>	<b>\$396,987</b>	<b>\$907,494</b>	<b>\$512,485</b>	<b>129.7%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**MEASURE L BOND**

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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 to our students and faculty.

Passage of Measure L (\$230 million) in 2002 has enabled the college to construct and renovate a number of 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**  
**2023-2024 ADOPTED BUDGET**  
**MEASURE L BOND FUND**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE/INCOME</b>					
Beginning Balance	\$7,625,022	\$7,625,022	\$7,516,384	(\$108,638)	-1.4%
Income					
Interest & Realized Gain or Loss in Investments	180,325	137,813	329,500	149,175	82.7%
Total Income	180,325	137,813	329,500	149,175	82.7%
<b>Total Beginning Balance and Income</b>	<b><u>\$7,805,347</u></b>	<b><u>\$7,762,835</u></b>	<b><u>\$7,845,884</u></b>	<b><u>\$40,537</u></b>	<b><u>0.5%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Architect Fees	804,313	107,861	1,216,046	411,733	51.2%
Operating Expenses	712,193	138,590	613,831	(98,362)	-13.8%
Site Improvement	147,687	0	0	(147,687)	-100.0%
Building Improvement	5,463,837	0	4,740,556	(723,281)	-13.2%
Project Contingencies	618,621	0	1,029,767	411,146	66.5%
Total Expenditures/Appropriations	7,746,651	246,451	7,600,200	(146,451)	-1.9%
Ending Balance/Reserves					
Ending Balance	58,696	7,516,384	245,684	186,988	318.6%
Total Ending Balance/Reserves	58,696	7,516,384	245,684	186,988	318.6%
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$7,805,347</u></b>	<b><u>\$7,762,835</u></b>	<b><u>\$7,845,884</u></b>	<b><u>\$40,537</u></b>	<b><u>0.5%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**MEASURE L BOND PROJECTS BUDGETED**

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**Measure L Bond**

<u>Projects</u>	<u>2023-2024</u> <u>Adopted Budget</u>
5.9.1 Central Plant/Phase 1C, Boiler Retrofit	6,780,688
8.4.5 Instructional Building 1, Chino	650,674
9.0 Unallocated Reserves	168,838
	<u>\$7,600,200</u>

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**MEASURE P BOND**

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

In November 2018, a general obligation bond proposition, Measure P, of the Chaffey Community College District was approved by the voters of the district. The passage of Measure P (\$700 million) will enable the college to construct and/or renovate a number of 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 college website.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**MEASURE P BOND FUND**

DESCRIPTION	2022-2023 Adopted Budget	2022-2023 Actual	2023-2024 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE/INCOME</b>					
Beginning Balance	\$159,256,323	\$159,256,323	\$154,314,178	(\$4,942,145)	-3.1%
Income					
Interest and Gain or Loss on Investments	3,752,005	2,906,509	6,804,316	3,052,311	81.4%
Local Income	0	389	0	0	0.0%
Total Income	<u>3,752,005</u>	<u>2,906,898</u>	<u>6,804,316</u>	<u>3,052,311</u>	<u>81.4%</u>
<b>Total Beginning Balance and Income</b>	<b><u>\$163,008,328</u></b>	<b><u>\$162,163,221</u></b>	<b><u>\$161,118,494</u></b>	<b><u>(\$1,889,834)</u></b>	<b><u>-1.2%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Architect Fees	30,737,351	4,998,629	26,670,207	(4,067,144)	-13.2%
Operating Expenses	19,891,185	2,486,197	13,290,706	(6,600,479)	-33.2%
Equipment	4,644,484	24,994	2,852,115	(1,792,369)	-38.6%
Site Acquisitions	172,884	0	101,164	(71,720)	-41.5%
Site Improvement	6,743,543	0	17,058,553	10,315,010	153.0%
Building Improvement	71,891,702	339,223	81,084,436	9,192,734	12.8%
Project Contingencies	27,121,398	0	14,311,644	(12,809,754)	-47.2%
Total Expenditures/Appropriations	<u>161,202,547</u>	<u>7,849,043</u>	<u>155,368,825</u>	<u>(5,833,722)</u>	<u>-3.6%</u>
Ending Balance/Reserves					
Ending Balance	<u>1,805,781</u>	<u>154,314,178</u>	<u>5,749,669</u>	<u>3,943,888</u>	<u>218.4%</u>
Total Ending Balance/Reserves	<u>1,805,781</u>	<u>154,314,178</u>	<u>5,749,669</u>	<u>3,943,888</u>	<u>218.4%</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$163,008,328</u></b>	<b><u>\$162,163,221</u></b>	<b><u>\$161,118,494</u></b>	<b><u>(\$1,889,834)</u></b>	<b><u>-1.2%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2023-2024 ADOPTED BUDGET**  
**MEASURE P BOND PROJECTS BUDGETED**

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**Measure P Bond**

<u>Projects</u>	<u>2023-2024 Adopted Budget</u>
1.2 Instructional Building 1, Chino	16,734,127
1.3 Instructional Building 1, Fontana	3,538,219
1.11 Automotive Technology Lab	6,374,855
2.2 Campus Center, Fontana	6,128,092
2.5 Library	61,815,113
2.8 Maintenance & Campust Police, Fontana	970,675
4.1 Michael Alexander Campus Center Renovation	16,149,726
5.9.1 Central Plant/Phase 1C, Boiler Retrofit	1,118,602
6.3 Parking & Vehicular Circulation, Fontana	5,529,846
6.6 Swimming Pool Renovation	11,608,709
7.1 Site Acquisitions & Master Planning, Fontana and Ontario	136,124
7.2 Swing Space	202,018
7.3 Ontario Campus Development	1,964,084
7.4 Instructional Equipment	1,500,000
7.7 Campus Wide Upgrades	11,006,312
9.0 Unallocated Reserves	10,592,323
	<u>\$155,368,825</u>

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## GLOSSARY OF TERMS

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### GENERAL FUND – UNRESTRICTED

#### REVENUES

##### PRIOR-YEAR ENDING BALANCE RE-ALLOCATION

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

##### FEDERAL INCOME

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

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

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

##### STATE INCOME

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

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

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

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

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

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

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

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

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

### LOCAL INCOME

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

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

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

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

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

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

Enrollment Fees – For the 2023-2024 Fiscal Year, the per unit enrollment fee is \$46.

Student Transportation Fees – Student approved fee for Omnitrans bus passes. Current student transportation fees for Fall 2023 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 2024 term, students with 6 units or more will be charged \$6 per summer term. Students with fewer than 6 units will be charged \$5 per summer term.

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

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

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

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

## EXPENDITURES

### ACADEMIC SALARIES

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.

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

Non-Instructional Management – Classified management and supervisory positions.

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

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

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

### EMPLOYEE BENEFITS

State Teachers Retirement – Calculation is based on a percentage of projected employee salaries as regulated by the agency. The employer paid portion for STRS for 2023-2024 is 19.10%.

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

Public Employees Retirement – Calculation is based on a percentage of projected employee salaries as regulated by the agency. The employer paid portion of PERS for 2023-2024 is 26.68%.

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

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

Unemployment Insurance – Calculation is based on a percentage of projected employee salaries as regulated by the agency and is 0.05% for 2023-2024.

Workers' Compensation Insurance – Calculation is based on a percentage of projected employee salaries as regulated by the agency and is 1.56% for 2023-2024.

### BOOKS AND SUPPLIES

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

Supplies – Instructional supplies, office supplies, etc.

### OPERATING EXPENSES

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

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

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

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

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

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

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

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

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

### CAPITAL OUTLAY

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

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

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

Technology Plan – To purchase technical equipment including computers.

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

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

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

#### OTHER OUTGO

Interfund Transfers – Transfers from the Unrestricted General Fund to other funds of the District. This may include transfers to the Self Insurance Fund recognizing potential future indebtedness.

#### 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.

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

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

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

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

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

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

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

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

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

Enrollment Reserve – Reserve to address possible enrollment declines.

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## GLOSSARY OF TERMS

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### GENERAL FUND – RESTRICTED

#### REVENUE

##### FEDERAL INCOME

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

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

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

##### STATE INCOME

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

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

Staff Diversity – State funds to enhance diversity on campus.

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

Instructional Equipment – State allocation for instructional equipment.

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

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

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

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

### LOCAL INCOME

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

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

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

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

### **EXPENDITURES**

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