

# CHAFFEY COMMUNITY COLLEGE DISTRICT



## 2024-2025 ADOPTED BUDGET

AUGUST 22, 2024

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## LIST OF PRINCIPAL OFFICIALS

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### Governing Board

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

### Administration

Henry D. Shannon, Ph. D.....	Superintendent/President
Lisa Bailey .....	Associate Superintendent, Business Services and Economic Development
Michael McClellan, Ed. D .....	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

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
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# CHAFFEY COMMUNITY COLLEGE DISTRICT

## SUPERINTENDENT/PRESIDENT'S MESSAGE

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**DATE:** August 22, 2024

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

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

**SUBJECT:** Fiscal Year 2024-2025 Operating Budget

The 2024-2025 Chaffey Community College District (the District or Chaffey College) budget is presented to the Governing Board in this document. The proposed unrestricted general fund budget includes \$169,303,305 in unrestricted general fund income and \$171,827,285 in unrestricted general fund expenditures. The District's budget includes a 1.07% COLA, which is applied to the state Chancellor's Office Student Centered Funding Formula.

The annual budget, which includes the general and other funds, is an important planning document approved by the Governing Board each year. The proposed adopted budget supports the policies approved by the Governing Board, including the Board requirement to maintain at least a minimum of two months of expenditures in the unrestricted general fund reserve. The 2024-2025 State Budget reflects significant revenue shortfalls related to declines in the technology sector and a delay in tax payments. 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, Ph. D.  
Superintendent/President

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## GENERAL BUDGET INFORMATION

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### Current Year Summary

The District's primary source of revenue comes from a combination of property taxes, enrollment fees, state apportionment, and the Education Protection Account (EPA), referred to as the Student Center Funding Formula (SCFF). Implementing enrollment strategies and maximizing Full-Time Equivalent Students (FTES) and other success factors is crucial to maximizing the Total Computational Revenue (TCR). The District is no longer under the emergency conditions allowance for the 2023-2024 and 2024-2025 SCFF FTES funding. As we move away from this allowance, the three-year averaging provisions presents its complexity when estimating the SCFF formula. Increasing our enrollment to pre-pandemic levels and effectively applying the Summer shift to our reported FTES has been our budget strategy for fiscal years 2023-2024 and 2024-2025.

As a result of implementing our task force's enrollment strategies and shifting Summer 2024 contact hours, the District's reported FTES in 2023-2024 was 16,571.84, resulting in a funded FTES of 17,256.12. In addition, the reported FTES for incarcerated students and special admit students has increased 55% and 29%, respectively. By increasing the reported FTES in 2023-2024, the District recognized \$149.3 million at computation A (calculated revenue), instead of the \$145.6 million at computation B (prior year calculated revenue plus COLA) estimated in the 2023-2024 Adopted Budget. Furthermore, it establishes our hold harmless floor at \$150.9 million starting in 2025-2026. Projected FTES for 2024-2025 are 17,177.50 and our TCR is estimated to be computation B, \$150.9 million. The estimated increase of \$1.6 million represents the 1.07% COLA increase as computation B is based on prior year calculated revenue plus COLA. See page 42 for additional information on the actual and projected FTES by academic years.

Although this is positive news for the District, we have to be mindful of the state's deficit. When the state does not generate enough revenue to fund all the community college's allocations, a funding deficit is applied. In June 2024, the California Community Colleges Chancellor's Office communicated the SCFF Period 2 apportionment includes a temporary 8.74% deficit factor due primarily to a decline in EPA resources. An 8.74% deficit factor amounts to approximately \$13.0 million of TCR earned in fiscal year 2023-2024, but not funded until a later date.

The unrestricted general fund resulted in a surplus of \$3,572,313 for 2023-2024 and anticipates a deficit of \$2,132,005 for 2024-2025. The 2024-2025 budget focuses on the District continuing to serve our student needs, integrating all board approved collective bargaining agreements, providing sufficient funding for technology infrastructure, and continuing to fund reserves, capital projects, and the Pension Stability Trust. The District upholds the Chancellor's Office's Fiscal Standards and Accountability Unit recommended reserves of at least two months of regular operating expenditures or 16.67% (2/12), which is in line with the recommendations of Government Finance Officers Association (GFOA).

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## GENERAL BUDGET INFORMATION (CONTINUED)

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### Revenue Budget Assumptions

- State Apportionment – SCFF Estimator used. Projected funding based on Computation B. Allocated to Components – Basic, Educational Protection Act, Property Tax, and Student Fees.

2024-2025 SCFFS Adjustment – COLA 1.07% (in millions)

Basic Allocation	\$13.0
FTES Allocation	92.6
Stability adjustment	1.8
Supplemental Allocation – Decrease in AB540 is netted with increase in CCPG and Pell plus COLA	27.4
Student Success Allocation – decrease is primarily contributed to AA Degrees and transfers	16.1
	\$150.9

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

### Expenditure Budget Assumptions

- Salary expenses are adjusted and budgeted to reflect all board approved salary changes, step and column increases, and longevity increments for all employees. All authorized vacant positions are budgeted.
- Health and welfare benefit costs are estimated using the best information available, including multi-year trends.
- Other payroll related benefits are budgeted based upon the rates established by the regulatory agencies. Currently the rates are as follows: STRS 19.10% (no change), PERS 27.05% (0.37% increase), FICA 6.2% (no change), Medicare 1.45% (no change), Workers’ Compensation 2.11% (0.29% increase), SUI 0.05% (no change).
- Utilities, gas, and water have been adjusted based on prior year usage, estimated increases, and the anticipated opening of the Chino Instructional Building.
- Legal, election, and audit expenses are decreased to reflect no elections this fiscal year.

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## GENERAL BUDGET INFORMATION (CONTINUED)

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### **2024/2025 State Overview**

The Governor signed the 2024-2025 Budget Act on June 26, 2024, and revenue has fallen significantly short of projections, resulting in an estimated \$45 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 payments 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 to 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 1.07% COLA which has also been applied to many of the categorical programs. One-time funding in the enacted budget is limited: it included funding for two projects to support the system's Vision 2023 priorities, the second year of the LGBTQ+ pilot program, and enhancement to financial aid administration to help colleges support students as a result of FAFSA delays.

### **Challenges**

Chaffey College continues to support enrollment, student retention and reengagement. Maintaining higher operational 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.

### **Strategies**

Our Enrollment Recovery Taskforce continues to address FTES and enrollment strategies. The strategies include expanding programming, improving 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 utilize 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 082224**

**A RESOLUTION OF THE GOVERNING BOARD OF CHAFFEY COMMUNITY COLLEGE  
ADOPTING THE OPERATING BUDGET OF SAID COLLEGE FOR THE FISCAL YEAR 2024-2025**

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 2024-2025, submitted by the President to the Governing Board, is herewith adopted for the Chaffey Community College District for the Fiscal Year 2024-2025.

# 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 the 15<sup>th</sup> day of September of each year. All budgets have been prepared in accordance with state and county guidelines. The adopted budget is based on the Governor's approved state budget.

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

### **Board Policy and Administrative Procedures**

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

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

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

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

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## BUDGET DEVELOPMENT CALENDAR

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- Monday, November 27 Draft Budget calendar presented to the Budget Advisory Committee.
- Wednesday, January 10 Governor releases the proposed 2024-2025 State budget.
- Tuesday, January 16 Budget calendar presented to President's Cabinet.
- Wednesday, January 17 ACCCA/ACBO Governor's Proposed State Budget Workshop.
- Friday, January 19 Budget calendar presented to the College Planning Committee.
- Thursday, January 25 Budget calendar presented to Governing Board.
- Tuesday, February 27 District Budget Forum (12pm-1pm).
- Wednesday, February 28 Budget workshop for faculty, staff, and managers (9:00am – 10:30am). Senior budget managers receive budget documents, including first run of budget via OneDrive.
- Friday, March 22 Senior budget managers' deadline to submit budget confirmations and/or changes to Budgeting & Fiscal Services.
- Friday, April 5 Budgeting & Fiscal Services office returns second run of budget to senior budget managers for review.
- Friday, April 12 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 17 Budgeting & Fiscal Services completes tentative budget draft.
- Thursday, June 27 Governing Board reviews and approves tentative budget.
- Friday, June 28 Tentative budget due to the County of San Bernardino.
- Thursday, August 22 Proposed adopted budget presented to Governing Board for approval.
- Thursday, October 10 Adopted budget submitted to the California Community College Chancellor's Office.
- Friday, October 11 Adopted budget submitted to the County of San Bernardino.

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

*Reviewed by Budget Advisory Committee – November 27, 2023*

*Reviewed by College Planning Committee – January 19, 2024*

*Reviewed by President's Cabinet – January 16, 2024*

*Reviewed by Governing Board – January 27, 2024*

# 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 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 Chaffey 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.

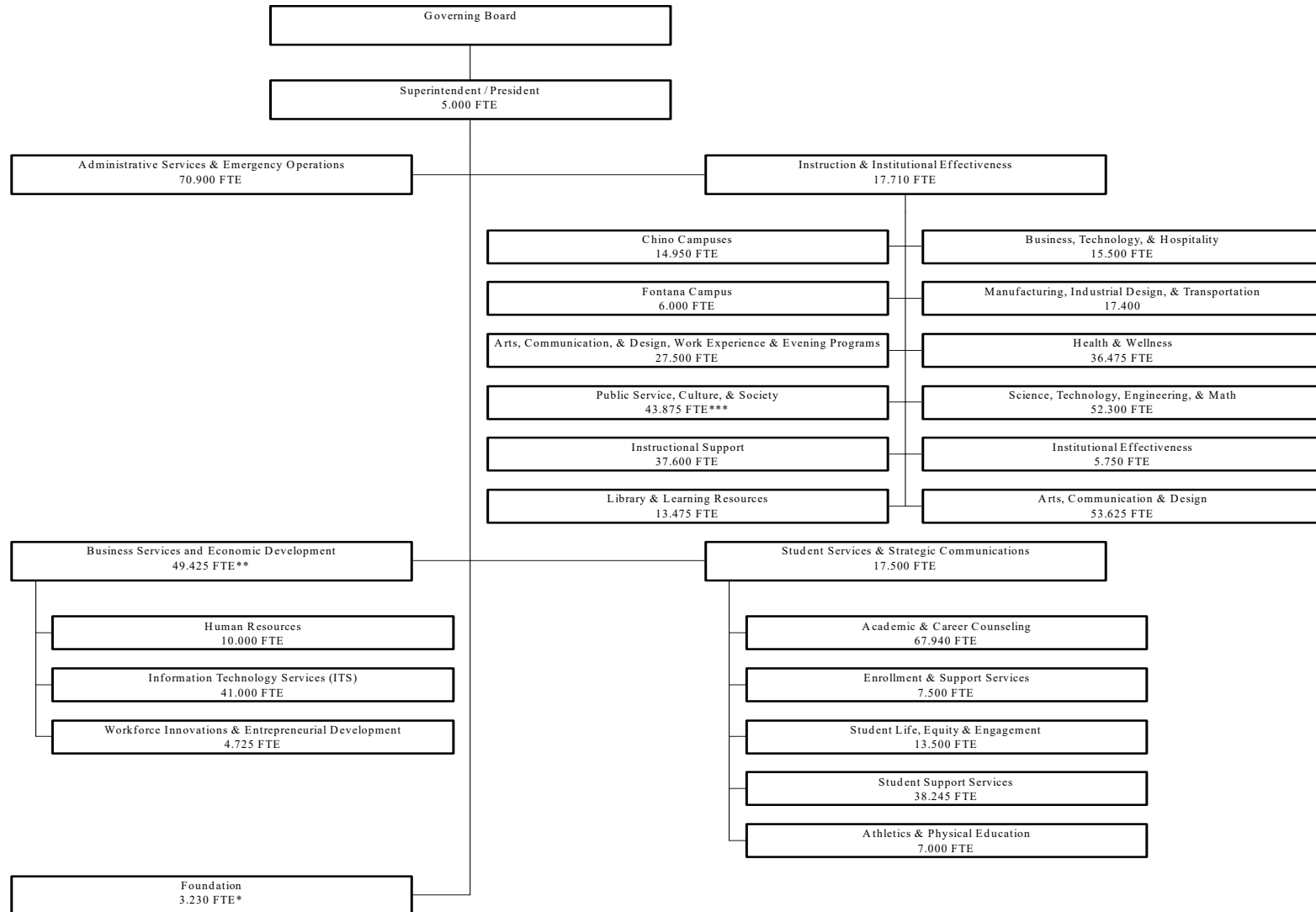
### Trust Funds

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, 2024



\*Includes Foundation funding 0.500 FTE

\*\*Includes Auxiliary Services & Campus Store funding 12.550 FTE

NOTE: This chart includes all budgeted permanent contract positions.

\*\*\*Includes Child Development Center funding 0.000 FTE budgeted & 12.750 authorized

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**SUMMARY OF PERSONNEL BY SUPPORT SERVICES AND ACADEMIC & CAREER COMMUNITIES**  
**AS OF JULY 1, 2024**

**Chaffey College Summary of Permanent Personnel**

	<b>2024-2025 Authorized Positions</b>	<b>2024-2025 Budgeted Positions</b>
<b>Support Services</b>		
Superintendent/President	5.475	5.000
* Foundation	3.500	2.730
** Business Services	37.475	36.875
Information Technology Services	41.000	41.000
Human Resources	12.000	10.000
Workforce Innovations & Entrepreneurial Development	4.475	4.725
Administrative Services	70.900	70.900
Student Services & Strategic Communications	15.000	17.500
Student Support Services	37.475	38.245
Student Life, Equity & Engagement	13.500	13.500
Academic & Career Counseling	69.950	67.940
Enrollment & Support Services	8.000	7.500
Athletics & Physical Education	7.000	7.000
Instruction & Institutional Effectiveness	14.000	17.710
Instructional Support	33.900	37.600
Institutional Effectiveness	5.750	5.750
Library & Learning Resources	14.475	13.475
<b>Total Support Services</b>	<b>393.875</b>	<b>397.450</b>
<b>Academic &amp; Career Communities</b>		
Arts, Communication & Design	61.075	53.625
Business, Technology & Hospitality	15.500	15.500
Manufacturing, Industrial Design & Transportation	17.400	17.400
Health & Wellness	36.475	36.475
Science, Technology, Engineering & Mathematics	55.000	52.300
Arts, Communication & Design, Work Experience & Evening Programs	28.250	27.500
*** Public Service, Culture & Society	44.475	43.875
Chino Campuses	14.950	14.950
Fontana Campus	6.000	6.000
<b>Total Academic &amp; Career Communities</b>	<b>279.125</b>	<b>267.625</b>
<b>Total General Fund Personnel</b>	<b>673.000</b>	<b>665.075</b>
<b>Other Funds</b>		
* Foundation	0.500	0.500
** Campus Store	11.950	12.550
*** Child Development Center	12.750	0.000
<b>Total Personnel</b>	<b>698.200</b>	<b>678.125</b>

NOTE: This list includes all budgeted permanent contract positions.

Placement of positions within areas may be subject to change.

20.075

\*Includes Foundation funding 0.500 FTE

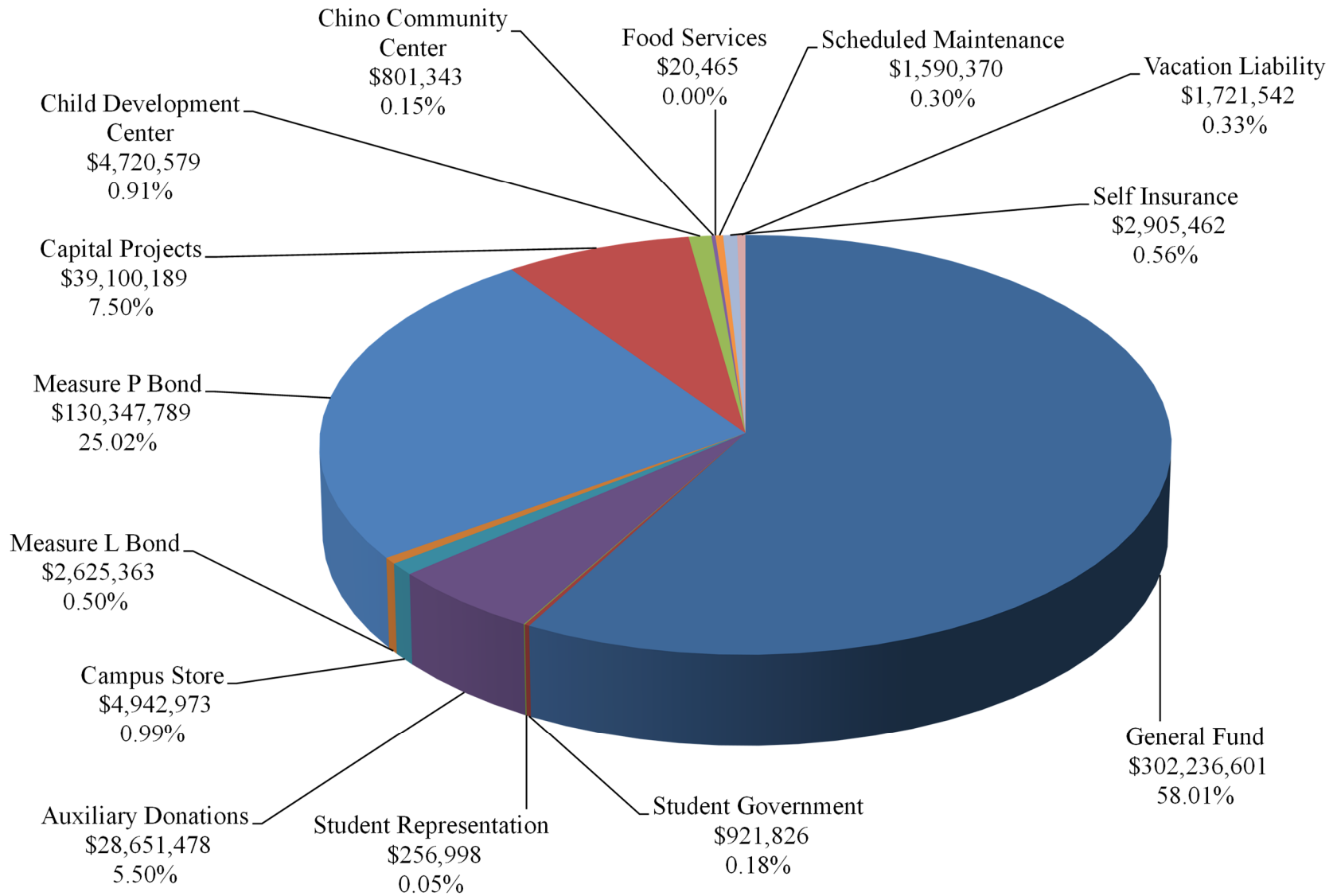
\*\*Includes Auxiliary Services & Campus Store funding 12.550 FTE

\*\*\*Includes Child Development Center funding 0.000 FTE budgeted & 12.750 authorized

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## 2024-2025 ADOPTED BUDGET

### TOTAL FUNDS SUMMARY

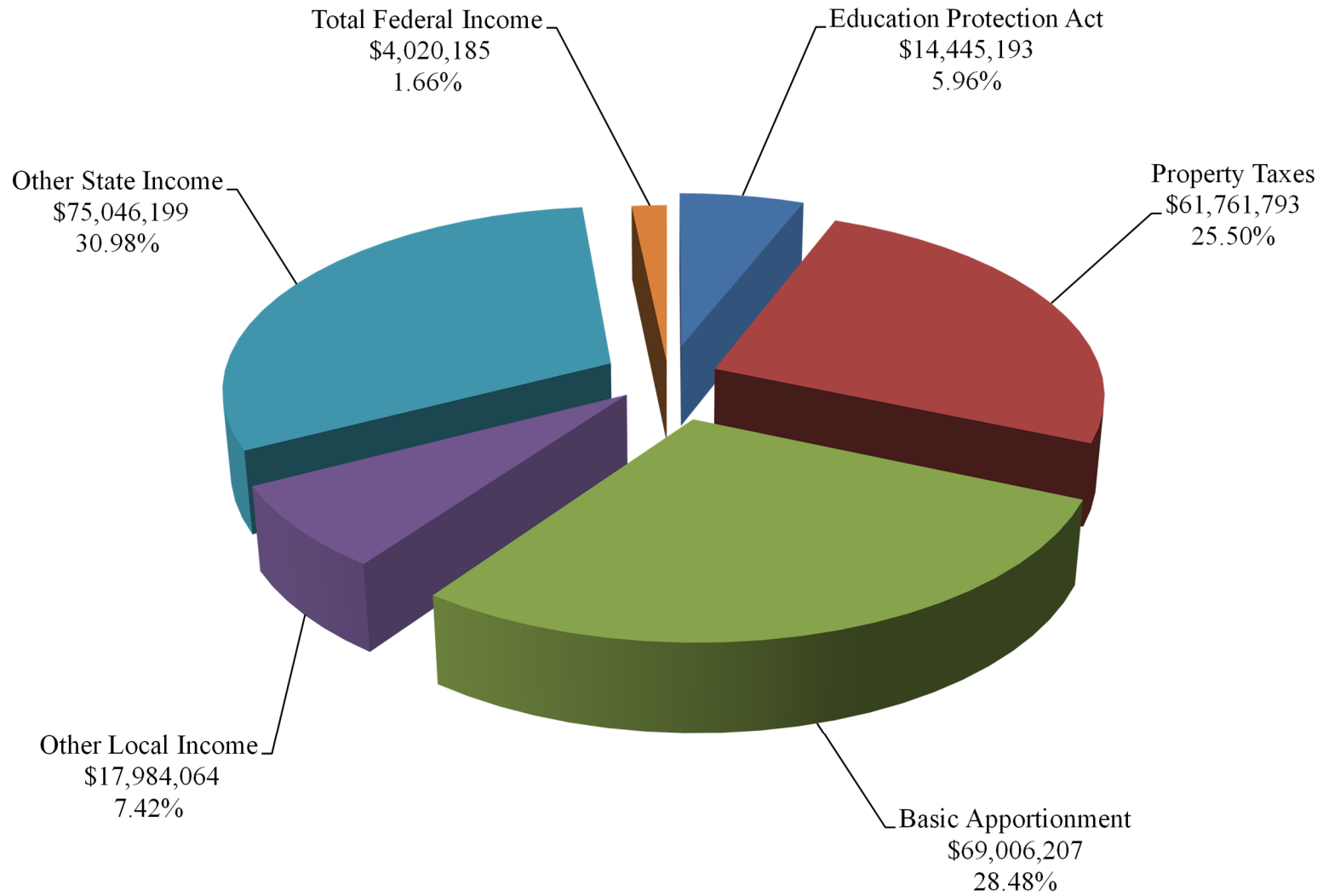




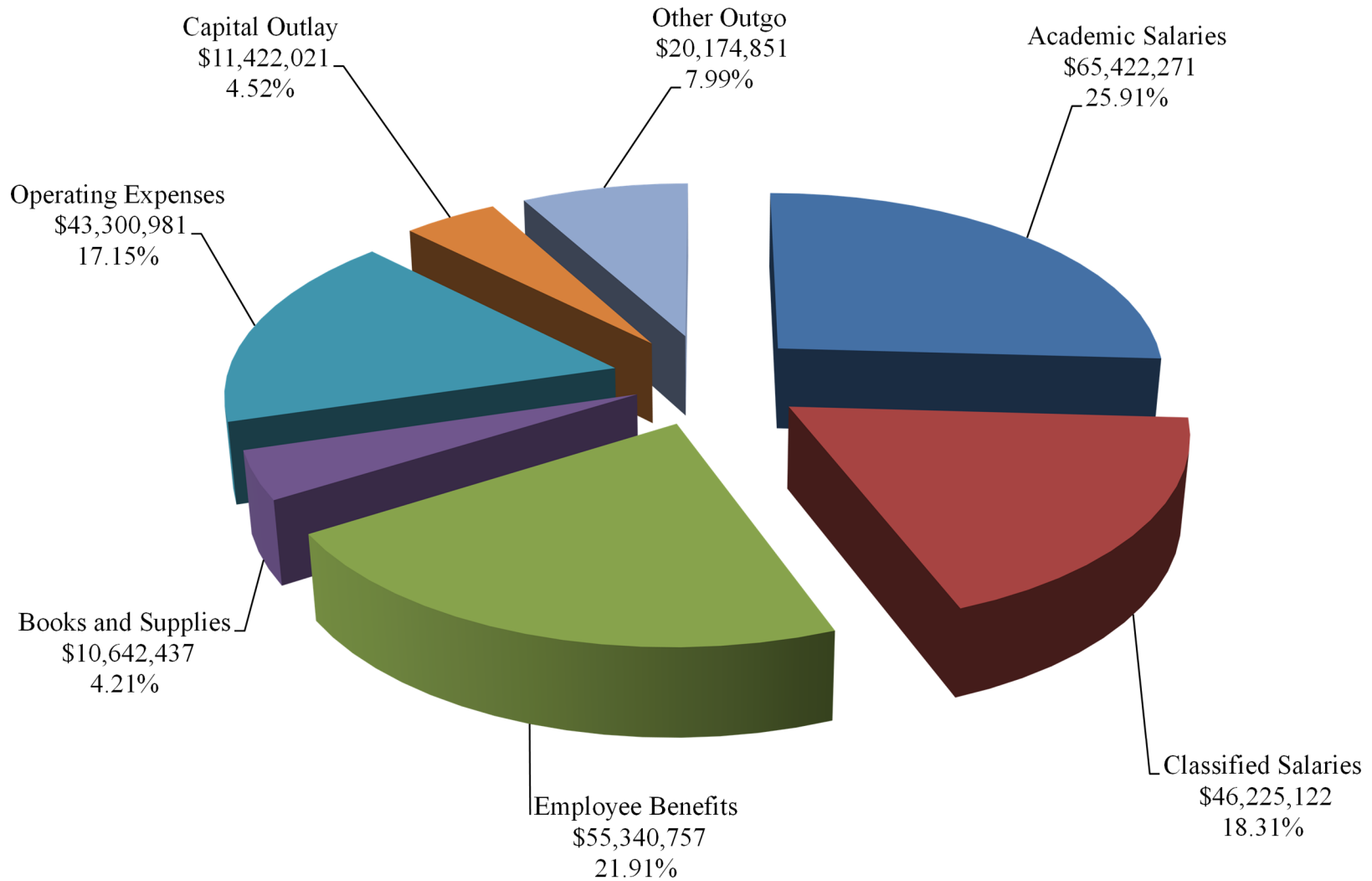
**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**TOTAL FUNDS SUMMARY**

FUND	2023-2024 Actual Fund Total	2024-2025				
		Actual Beg Balance	Adopted Revenue	Adopted Expenditures	Adopted End Balance	Adopted Fund Total
General Fund -Unrestricted	\$220,559,512	\$52,232,141	\$169,303,305	\$171,827,285	\$49,708,161	\$221,535,446
General Fund - Restricted	57,876,359	7,740,819	72,960,336	80,701,155	0	80,701,155
Total General Fund	278,435,871	59,972,960	242,263,641	252,528,440	49,708,161	302,236,601
Student Government	946,197	506,626	415,200	708,408	213,418	921,826
Student Representation	203,994	152,298	104,700	104,700	152,298	256,998
Auxiliary Donations	26,528,224	26,209,778	2,441,700	2,441,400	26,210,078	28,651,478
Campus Store	4,764,650	1,521,973	3,421,000	3,671,000	1,271,973	4,942,973
Measure L Bond	7,929,698	2,375,363	250,000	2,451,647	173,716	2,625,363
Measure P Bond	162,369,032	124,572,789	5,775,000	125,656,190	4,691,599	130,347,789
Capital Projects	50,625,782	29,818,588	9,281,601	32,878,716	6,221,473	39,100,189
Child Development Center	4,570,579	4,570,579	150,000	0	4,720,579	4,720,579
Chino Community Center	733,616	280,641	520,702	520,702	280,641	801,343
Food Services	20,465	20,465	0	900	19,565	20,465
Scheduled Maintenance	919,379	770,370	820,000	1,066,154	524,216	1,590,370
Self Insurance	2,866,205	1,835,462	1,070,000	1,000,000	1,905,462	2,905,462
Vacation Liability	1,616,542	1,616,542	105,000	80,000	1,641,542	1,721,542
<b>GRAND TOTAL</b>	<b>\$542,530,234</b>	<b>\$254,224,434</b>	<b>\$266,618,544</b>	<b>\$423,108,257</b>	<b>\$97,734,721</b>	<b>\$520,842,978</b>

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – COMBINED UNRESTRICTED & RESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT  
2024-2025 GENERAL FUND ADOPTED BUDGET  
EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
Restricted Beginning Balance	7,488,504	7,488,504	7,740,819	\$252,315	3.4%
<b>REVENUE</b>					
Federal Income					
Student Financial Aid/Federal Work Study	666,667	307,448	761,905	95,238	14.3%
HEERF-Higher Education Emergency Relief Fund	3,381,943	3,181,943	0	(3,381,943)	-100.0%
Vocational Education	821,350	810,003	1,003,750	182,400	22.2%
FWS Administrative Allowance	15,000	15,373	15,000	0	0.0%
SEOG Grant Administrative Allowance	31,000	47,576	31,000	0	0.0%
Pell Grant Administrative Allowance	36,000	38,045	36,000	0	0.0%
Forest Reserve	36,000	92,672	80,000	44,000	122.2%
Other Federal Income	2,472,713	1,378,962	2,092,530	(380,183)	-15.4%
Total Federal Income	7,460,673	5,872,022	4,020,185	(3,440,488)	-46.1%
State Income					
Basic Apportionment	61,182,729	68,541,259	69,006,207	7,823,478	12.8%
Education Protection Act	28,723,467	14,398,879	14,445,193	(14,278,274)	-49.7%
Prior Year Adjustment EPA	0	(170,347)	0	0	0.0%
Prior Year Adjustment	0	659,451	0	0	0.0%
Disability Programs & Services	3,500,651	2,081,468	3,421,614	(79,037)	-2.3%
Extended Opportunity Programs and Services	3,901,174	2,724,466	4,351,156	449,982	11.5%
Staff Development and Diversity	645,869	175,814	470,055	(175,814)	-27.2%
Student Success and Support Program/Student Equity	12,140,282	9,727,243	18,034,990	5,894,708	48.6%
State Block Grant	28,370,420	18,705,689	17,261,789	(11,108,631)	-39.2%
Homeowners Property Tax Exemption	280,000	260,687	280,000	0	0.0%
Mandated Costs Block Grant	436,741	585,364	540,000	103,259	23.6%
Lottery	4,301,226	5,444,076	4,649,157	347,931	8.1%
Full-Time Faculty Hiring	1,856,923	1,898,571	1,856,923	0	0.0%
Part-Time Faculty Compensation	395,514	395,514	363,854	(31,660)	-8.0%
Telecommunications and Technology Infrastructure Program	263,960	230,277	833,683	569,723	215.8%
Strong Workforce, Welfare Reform and Economic Development	5,879,583	5,249,602	9,846,543	3,966,960	67.5%
Center of Excellence	109,718	229,846	0	(109,718)	-100.0%
STRS On-behalf Income	4,366,172	4,541,427	4,541,427	175,255	4.0%
Other State Income	14,067,879	1,162,321	8,875,008	(5,192,871)	-36.9%
Total State Income	170,422,308	136,841,607	158,777,599	(11,644,709)	-6.8%

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
Local Income					
Property Taxes	29,377,594	38,300,556	38,405,276	9,027,682	30.7%
Property Taxes - RDA Residual & Asset Liquidation	19,900,013	22,992,561	23,066,517	3,166,504	15.9%
Contract Education	1,106,259	372,786	1,223,684	117,425	10.6%
Personal Property Sales	25,000	8,572	10,000	(15,000)	-60.0%
Rental fees	70,000	11,514	70,000	0	0.0%
Interest	2,090,345	4,607,218	3,400,000	1,309,655	62.7%
Unrealized Gain or Loss	1,608,135	1,730,173	0	(1,608,135)	-100.0%
International/Non-resident Student Tuition	2,000,000	2,396,954	2,400,000	400,000	20.0%
Enrollment Fees	6,177,871	4,774,306	5,170,597	(1,007,274)	-16.3%
Community Education Fees	325,000	0	300,663	(24,337)	-7.5%
Materials Fees	25,000	27,336	25,000	0	0.0%
Student Technology Fees	500,000	343,844	345,000	(155,000)	-31.0%
Student Transportation Fees	445,000	378,074	400,000	(45,000)	-10.1%
Student Health Fees	925,210	918,366	925,000	(210)	0.0%
Parking Fees	576,946	273	278,683	(298,263)	-51.7%
Center of Excellence	180,031	231	68,490	(111,541)	-62.0%
Other Student Fees	96,139	364,686	28,000	(68,139)	-70.9%
Miscellaneous Income	3,715,965	2,346,460	3,348,947	(367,018)	-9.9%
Total Local Income	69,144,508	79,573,910	79,465,857	10,321,349	14.9%
<b>Total Revenue</b>	<b>\$247,027,489</b>	<b>\$222,287,539</b>	<b>\$242,263,641</b>	<b>(\$4,763,848)</b>	<b>-1.9%</b>
<b>Total Revenue and Net Beginning Balance</b>	<b>\$254,515,993</b>	<b>\$229,776,043</b>	<b>\$250,004,460</b>	<b>(\$4,511,533)</b>	<b>-1.8%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors Contract	\$25,497,319	\$24,200,151	\$25,341,291	(\$156,028)	-0.6%
Non-Instructional Contract	7,924,718	7,730,496	8,342,050	417,332	5.3%
Non-Instructional Management	5,450,599	5,562,710	5,148,085	(302,514)	-5.6%
Instructional Hourly	23,361,535	21,784,684	22,534,440	(827,095)	-3.5%
Non-Instructional Hourly	4,370,031	5,309,115	4,056,405	(313,626)	-7.2%
Total Academic Salaries	66,604,202	64,587,156	65,422,271	(1,181,931)	-1.8%
Classified Salaries					
Non-Instructional Contract	25,437,809	23,026,587	27,209,818	1,772,009	7.0%
Non-Instructional Management	8,480,792	7,651,547	10,623,311	2,142,519	25.3%
Instructional Aides, Contract	3,236,175	2,975,767	3,544,723	308,548	9.5%
Non-Instructional Hourly	3,228,304	2,703,063	2,956,825	(271,479)	-8.4%
Instructional Hourly	1,808,139	1,285,391	1,890,445	82,306	4.6%
Total Classified Salaries	42,191,219	37,642,355	46,225,122	4,033,903	9.6%
Employee Benefits					
State Teachers Retirement	13,746,585	13,479,210	13,463,684	(282,901)	-2.1%
STRS On-behalf Payments	4,366,172	4,541,427	4,541,427	175,255	4.0%
Public Employees Retirement	10,154,210	13,670,203	11,587,327	1,433,117	14.1%
FICA/Medicare	4,161,981	4,098,093	4,510,596	348,615	8.4%
Health and Welfare Insurance	16,946,783	13,772,143	18,746,487	1,799,704	10.6%
Unemployment Insurance	88,051	126,108	72,537	(15,514)	-17.6%
Worker's Compensation Insurance	1,695,659	1,852,223	2,418,699	723,040	42.6%
Total Employee Benefits	51,159,441	51,539,407	55,340,757	4,181,316	8.2%
Books and Supplies					
Books	424,960	222,693	325,274	(99,686)	-23.5%
Supplies	9,415,741	2,293,513	10,317,163	901,422	9.6%
Total Books and Supplies	9,840,701	2,516,206	10,642,437	801,736	8.1%

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
Operating Expenses					
Service Contracts	7,242,248	3,057,852	6,150,050	(1,092,198)	-15.1%
Travel/Conference/Training	1,093,129	532,556	1,048,997	(44,132)	-4.0%
Dues and Memberships	229,217	223,736	227,041	(2,176)	-0.9%
Postage	204,000	70,165	202,600	(1,400)	-0.7%
Property and Liability Insurance	1,653,165	2,423,737	2,473,165	820,000	49.6%
Utilities	3,053,454	2,869,176	3,827,695	774,241	25.4%
Repairs and Maintenance	1,265,392	913,478	1,202,744	(62,648)	-5.0%
Legal, Election, and Audit Expenses	1,136,000	400,068	564,800	(571,200)	-50.3%
Other Operating Expenses	36,702,720	9,929,952	27,603,889	(9,098,831)	-24.8%
Total Operating Expenses	52,579,325	20,420,720	43,300,981	(9,278,344)	-17.6%
Capital Outlay					
Site Improvement	2,061,544	6,995,737	1,884,678	(176,866)	-8.6%
Building Improvement	3,737,062	2,210,248	4,458,696	721,634	19.3%
Library Books	43,000	83,114	90,200	47,200	109.8%
Computer Equipment	828,040	1,121,238	664,991	(163,049)	-19.7%
Equipment (Computer Technology)	128,077	303,489	135,700	7,623	6.0%
Student Technology Plan	500,000	0	703,033	203,033	40.6%
Technology Plan	600,000	461,878	600,000	0	0.0%
Equipment	2,967,940	2,514,030	2,414,348	(553,592)	-18.7%
Vehicle Replacement	223,134	151,263	170,683	(52,451)	-23.5%
Lease/Purchase Agreements	339,492	236,565	299,692	(39,800)	-11.7%
Total Capital Outlay	11,428,289	14,077,562	11,422,021	(6,268)	-0.1%
Other Outgo					
Student Financial Aid	10,174,173	7,161,981	10,458,071	283,898	2.8%
Other Uses	997,143	1,096,524	1,435,606	438,463	44.0%
One-Time Funding Initiative	1,280,751	0	1,208,909	(71,842)	-5.6%
Designated Contingency (Restricted General Fund)	1,425,623	0	1,162,265	(263,358)	-18.5%
Contingency (Unrestricted General Fund)	500,000	0	500,000	0	0.0%
Interfund Transfers	7,421,000	19,421,000	5,410,000	(2,011,000)	-27.1%
Total Other Outgo	21,798,690	27,679,505	20,174,851	(1,623,839)	-7.4%
<b>Total Expenditures/Appropriations</b>	<b>\$255,601,867</b>	<b>\$218,462,911</b>	<b>\$252,528,440</b>	<b>(\$3,073,427)</b>	<b>-1.2%</b>

\*Percent change is budget to budget.

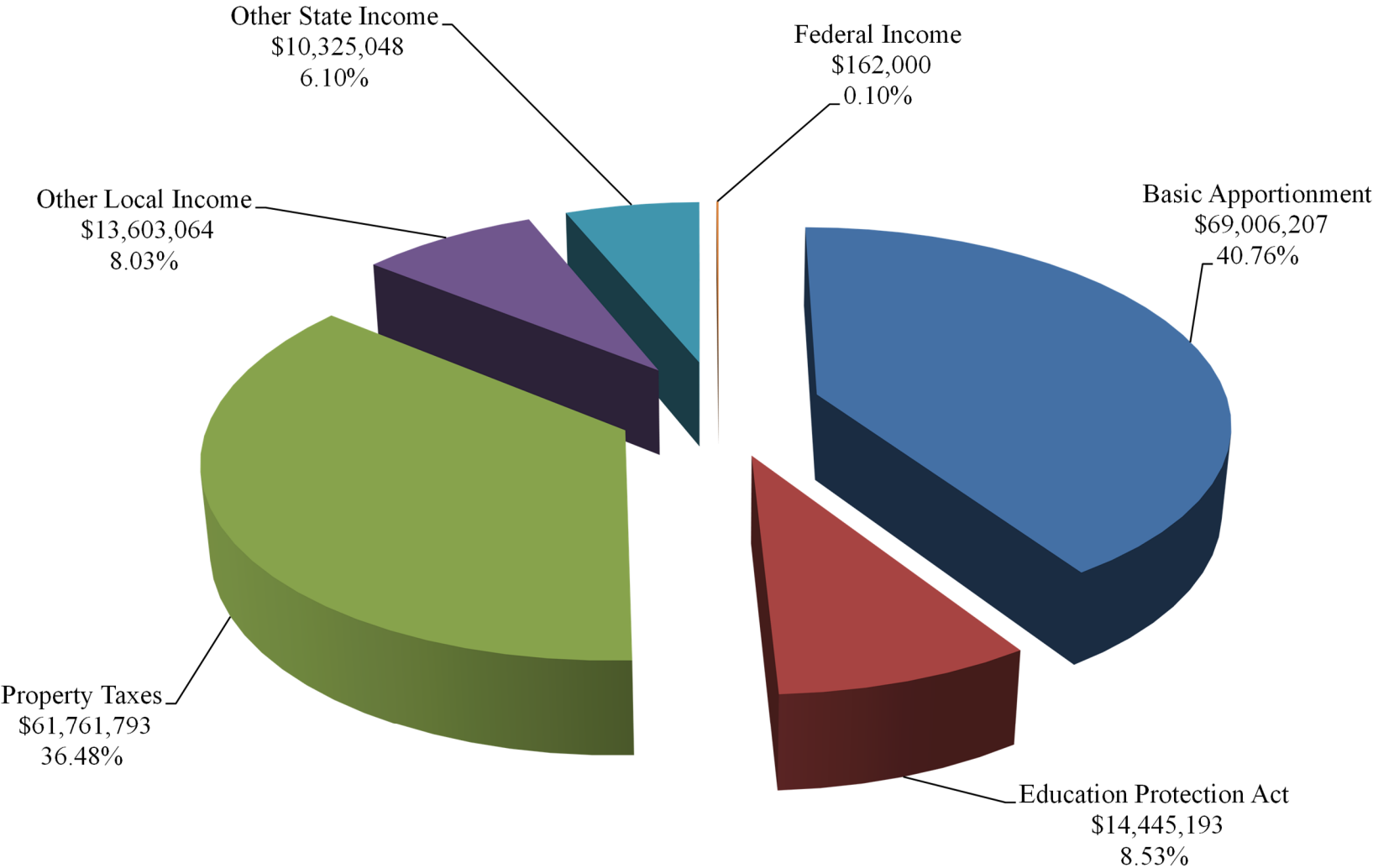
**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – COMBINED UNRESTRICTED & RESTRICTED – DETAIL (CONTINUED)**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>Surplus/(Deficit)</b>	(1,085,874)	3,572,313	(2,523,980)	(1,438,106)	0.0%
Reserves and Ending Balance					
Board Designated Reserves	27,545,521	28,054,562	28,637,881	1,092,360	4.0%
Board Designated Project Reserves					
Revolving Cash	40,000	40,000	40,000	0	0.0%
OPEB Reserve	500,000	500,000	500,000	0	0.0%
Technology Reserve	1,000,000	1,000,000	1,000,000	0	0.0%
Vehicle Replacement Plan Reserve	500,000	500,000	500,000	0	0.0%
Resource Allocation Committee (RAC) Reserve	500,000	500,000	500,000	0	0.0%
Capital Outlay Replacement Reserve/TCO Reserve	1,000,000	1,000,000	1,000,000	0	0.0%
PERS/STRS Reserve	2,000,000	2,000,000	2,000,000	0	0.0%
Enrollment Reserve	7,000,000	7,000,000	7,000,000	0	0.0%
Undesignated Reserve	8,574,307	11,637,579	8,530,280	(44,027)	-0.5%
Restricted Designated Reserve / Ending Balance	0	7,740,819	0	0	0.0%
<b>Total Reserves and Ending Balance</b>	<b>48,659,828</b>	<b>59,972,960</b>	<b>49,708,161</b>	<b>1,048,333</b>	<b>2.2%</b>
<b>Total Expenditures/Appropriations &amp; Reserves and Ending Balance</b>	<b>\$304,261,695</b>	<b>\$278,435,871</b>	<b>\$302,236,601</b>	<b>(\$2,025,094)</b>	<b>-0.7%</b>

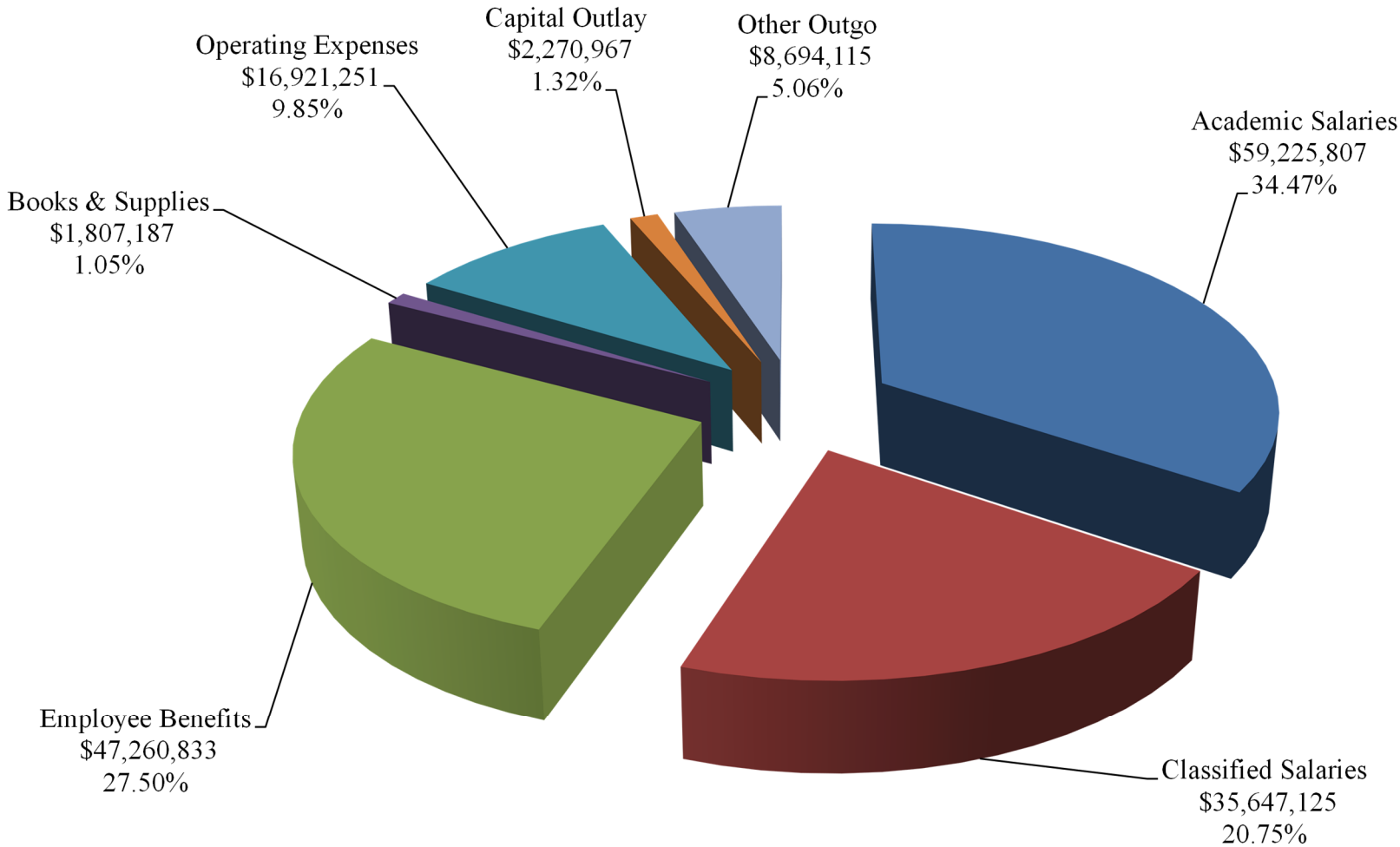
\*Percent change is budget to budget.



**CHAFFEY COMMUNITY COLLEGE DISTRICT  
2024-2025 GENERAL FUND ADOPTED BUDGET  
REVENUES UNRESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT  
2024-2025 GENERAL FUND ADOPTED BUDGET  
EXPENDITURES UNRESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – UNRESTRICTED DETAIL**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>REVENUE</b>					
Federal Income					
FWS Administrative Allowance	15,000	15,373	15,000	0	0.0%
SEOG Grant Administrative Allowance	31,000	47,576	31,000	0	0.0%
Pell Grant Administrative Allowance	36,000	38,045	36,000	0	0.0%
Forest Reserve	36,000	92,672	80,000	44,000	122.2%
Total Federal Income	118,000	193,666	162,000	44,000	37.3%
State Income					
Basic Apportionment	61,182,729	68,541,259	69,006,207	7,823,478	12.8%
Education Protection Act	28,723,467	14,398,879	14,445,193	(14,278,274)	-49.7%
Prior Year Adjustment EPA	0	(170,347)	0	0	0.0%
Prior Year Adjustment	0	659,451	0	0	0.0%
Homeowners Property Tax Exemption	280,000	260,687	280,000	0	0.0%
Mandated Costs Block Grant	436,741	585,364	540,000	103,259	23.6%
Lottery	3,057,498	3,671,562	3,319,771	262,273	8.6%
Full-Time Faculty Hiring	1,856,923	1,898,571	1,856,923	0	0.0%
Part-Time Faculty Compensation	395,514	395,514	363,854	(31,660)	-8.0%
STRS On-behalf Income	3,708,284	3,944,883	3,944,883	236,599	6.4%
Other State Income	299,617	202,134	299,617	0	0.0%
Total State Income	99,940,773	94,387,957	94,056,448	(5,884,325)	-5.9%

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – UNRESTRICTED DETAIL (CONTINUED)**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
Local Income					
Property Taxes	29,377,594	38,300,556	38,405,276	9,027,682	30.7%
Property Taxes - RDA Residual & Asset Liquidation	19,900,013	22,992,561	23,066,517	3,166,504	15.9%
Contract Education	1,106,259	372,786	1,223,684	117,425	10.6%
Personal Property Sales	25,000	8,572	10,000	(15,000)	-60.0%
Rental fees	70,000	11,514	70,000	0	0.0%
Interest	2,090,345	4,607,218	3,400,000	1,309,655	62.7%
Unrealized Gain or Loss	1,608,135	1,730,173	0	(1,608,135)	-100.0%
International/Non-Resident Student Tuition	2,000,000	2,396,954	2,400,000	400,000	20.0%
Enrollment Fees	6,177,871	4,774,306	5,170,597	(1,007,274)	-16.3%
Community Education Fees	325,000	0	300,663	(24,337)	-7.5%
Other Student Fees	96,139	364,686	28,000	(68,139)	-70.9%
Material Fees	25,000	27,336	25,000	0	0.0%
Student Technology Fees	500,000	343,844	345,000	(155,000)	-31.0%
Student Transportation Fees	445,000	378,074	400,000	(45,000)	-10.1%
Miscellaneous Income	382,120	1,009,481	240,120	(142,000)	-37.2%
Total Local Income	64,128,476	77,318,061	75,084,857	10,956,381	17.1%
<b>Subtotal Income</b>	<b>\$164,187,249</b>	<b>\$171,899,684</b>	<b>\$169,303,305</b>	<b>\$5,116,056</b>	<b>3.1%</b>
<b>Total Available Revenue</b>	<b>\$164,187,249</b>	<b>\$171,899,684</b>	<b>\$169,303,305</b>	<b>\$5,116,056</b>	<b>3.1%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – UNRESTRICTED DETAIL**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>Academic Salaries</b>					
Instructors, Contract	\$24,507,831	\$23,654,301	\$24,678,627	\$170,796	0.7%
Non-Instructional Contract	5,103,638	5,326,200	5,968,137	864,499	16.9%
Non-Instructional Management	5,276,077	5,344,401	4,965,220	(310,857)	-5.9%
Instructional Hourly	23,124,535	21,784,684	22,514,440	(610,095)	-2.6%
Non-Instructional Hourly	1,191,728	937,194	1,099,383	(92,345)	-7.7%
Total Academic Salaries	59,203,809	57,046,780	59,225,807	21,998	0.0%
<b>Classified Salaries</b>					
Non-Instructional Contract	20,805,160	19,698,147	22,777,292	1,972,132	9.5%
Non-Instructional Management	6,586,252	5,687,908	7,230,575	644,323	9.8%
Instructional Aides, Contract	3,057,570	2,782,407	3,348,705	291,135	9.5%
Non-Instructional Hourly	984,597	861,488	973,839	(10,758)	-1.1%
Instructional Hourly	1,318,714	1,067,192	1,316,714	(2,000)	-0.2%
Total Classified Salaries	32,752,293	30,097,142	35,647,125	2,894,832	8.8%
<b>Employee Benefits</b>					
State Teachers Retirement	12,308,775	12,195,421	12,317,901	9,126	0.1%
STRS On-behalf Payments	3,708,284	3,944,883	3,944,883	236,599	6.4%
Public Employees Retirement	8,458,875	12,242,491	9,377,831	918,956	10.9%
FICA/Medicare	3,391,288	3,435,351	3,604,878	213,590	6.3%
Health and Welfare Insurance	14,439,920	11,830,820	15,938,875	1,498,955	10.4%
Unemployment Insurance	49,810	118,905	51,359	1,549	3.1%
Worker's Compensation Insurance	1,436,685	1,583,977	2,025,106	588,421	41.0%
Total Employee Benefits	43,793,637	45,351,848	47,260,833	3,467,196	7.9%
<b>Books and Supplies</b>					
Books	60,074	8,228	52,349	(7,725)	-12.9%
Supplies	1,772,473	1,360,395	1,754,838	(17,635)	-1.0%
Total Books and Supplies	1,832,547	1,368,623	1,807,187	(25,360)	-1.4%
<b>Operating Expenses</b>					
Service Contracts	1,191,707	717,131	1,109,493	(82,214)	-6.9%
Travel/Conference/Training	473,143	286,536	495,058	21,915	4.6%
Dues and Memberships	198,947	186,455	215,596	16,649	8.4%
Postage	128,000	42,618	127,600	(400)	-0.3%
Property and Liability Insurance	1,643,165	2,415,817	2,463,165	820,000	49.9%
Utilities	3,033,019	2,865,782	3,812,570	779,551	25.7%
Repairs and Maintenance	950,310	678,382	1,061,611	111,301	11.7%
Legal, Election, and Audit Expenses	1,136,000	400,068	564,800	(571,200)	-50.3%
Other Operating Expenses	6,698,818	4,707,407	7,071,358	372,540	5.6%
Total Operating Expenses	15,453,109	12,300,196	16,921,251	1,468,142	9.5%

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – UNRESTRICTED DETAIL (CONTINUED)**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
Capital Outlay					
Site Improvement	1,000	0	1,000	0	0.0%
Building Improvement	3,162	70,992	63,162	60,000	1897.5%
Library Books	3,000	0	3,000	0	0.0%
Equipment (Computer Technology)	128,077	303,489	135,700	7,623	6.0%
Student Technology Plan	500,000	0	703,033	203,033	40.6%
Technology Plan	600,000	461,878	600,000	0	0.0%
Equipment	316,969	455,117	371,297	54,328	17.1%
Vehicle Replacement	223,134	151,263	170,683	(52,451)	-23.5%
Lease/Purchase Agreements	218,492	202,519	223,092	4,600	2.1%
Total Capital Outlay	1,993,834	1,645,258	2,270,967	277,133	13.9%
Other Outgo					
Student Financial Aid	45,000	0	139,600	94,600	210.2%
Other Uses	997,143	1,096,524	1,435,606	438,463	44.0%
One-Time Funding Initiative	1,280,751	0	1,208,909	(71,842)	-5.6%
Contingency	500,000	0	500,000	0	0.0%
Interfund Transfers	7,421,000	19,421,000	5,410,000	(2,011,000)	-27.1%
Total Other Outgo	10,243,894	20,517,524	8,694,115	(1,549,779)	-15.1%
<b>Total Expenditures/Appropriations</b>	<b>\$165,273,123</b>	<b>\$168,327,371</b>	<b>\$171,827,285</b>	<b>\$6,554,162</b>	<b>4.0%</b>
<b>Surplus/(Deficit)</b>	(1,085,874)	3,572,313	(2,523,980)	(1,438,106)	0.0%

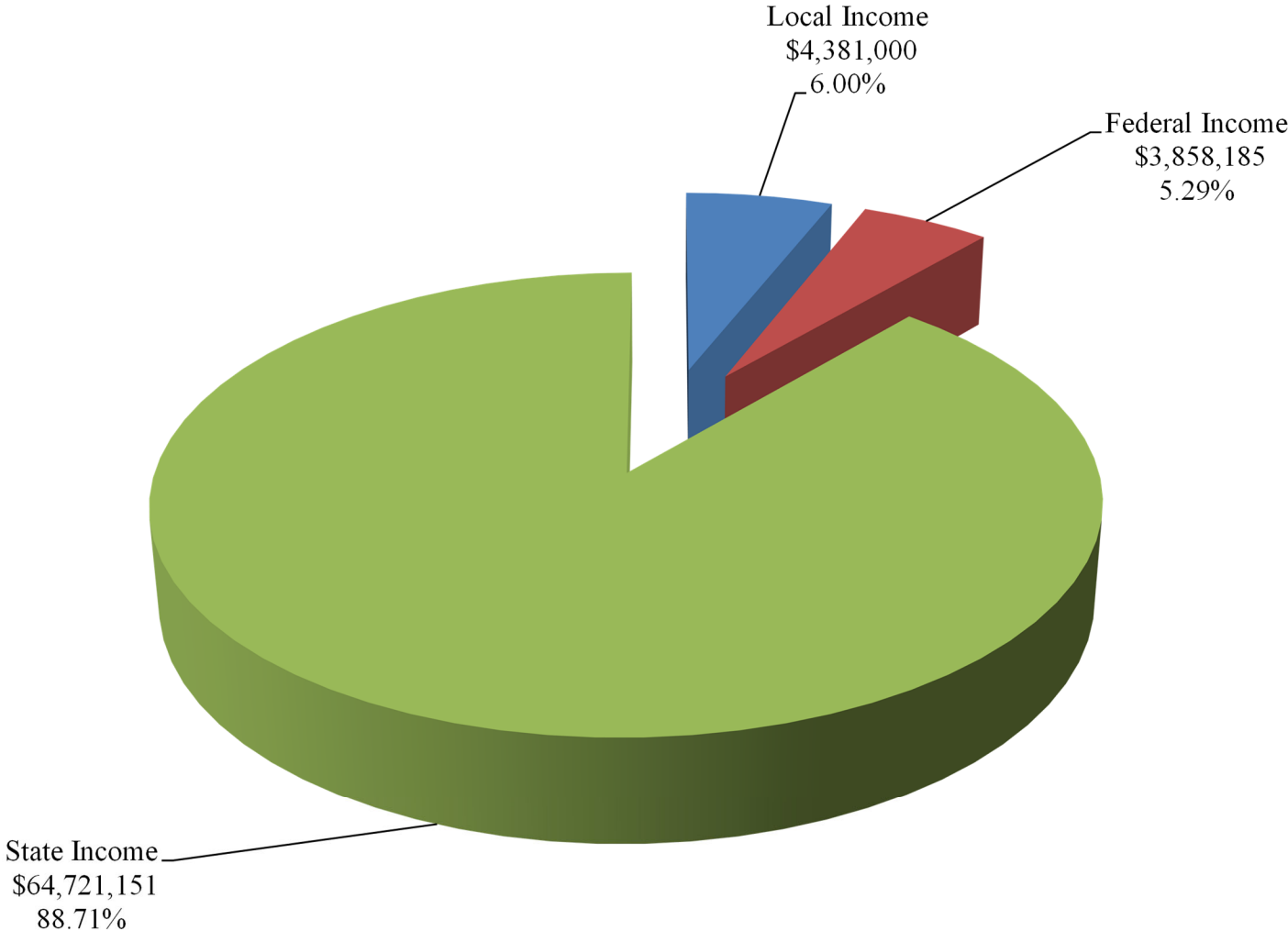
\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – UNRESTRICTED DETAIL (CONTINUED)**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
Reserves and Ending Balance					
Board Designated Reserve	27,545,521	28,054,562	28,637,881	1,092,360	4.0%
Board Designated Project Reserves					
Revolving Cash	40,000	40,000	40,000	0	0.0%
OPEB Reserve	500,000	500,000	500,000	0	0.0%
Technology Reserve	1,000,000	1,000,000	1,000,000	0	0.0%
Vehicle Replacement Plan Reserve	500,000	500,000	500,000	0	0.0%
Resource Allocation Committee (RAC) Reserve	500,000	500,000	500,000	0	0.0%
Capital Outlay Replacement Reserve/TCO Reserve	1,000,000	1,000,000	1,000,000	0	0.0%
PERS/STRS Reserve	2,000,000	2,000,000	2,000,000	0	0.0%
Enrollment Reserve	7,000,000	7,000,000	7,000,000	0	0.0%
Undesignated Reserve	8,574,307	11,637,579	8,530,280	(44,027)	-0.5%
<b>Total Reserves and Ending Balance</b>	<b>\$48,659,828</b>	<b>\$52,232,141</b>	<b>\$49,708,161</b>	<b>\$1,048,333</b>	<b>2.2%</b>
<b>Percent Reserves and Ending Balance</b>	<b>29.44%</b>	<b>31.03%</b>	<b>28.93%</b>		<b>-1.7%</b>
<b>Total Expenditures/Appropriations &amp; Reserves and Ending Balance</b>	<b>\$213,932,951</b>	<b>\$220,559,512</b>	<b>\$221,535,446</b>	<b>\$7,602,495</b>	<b>3.6%</b>

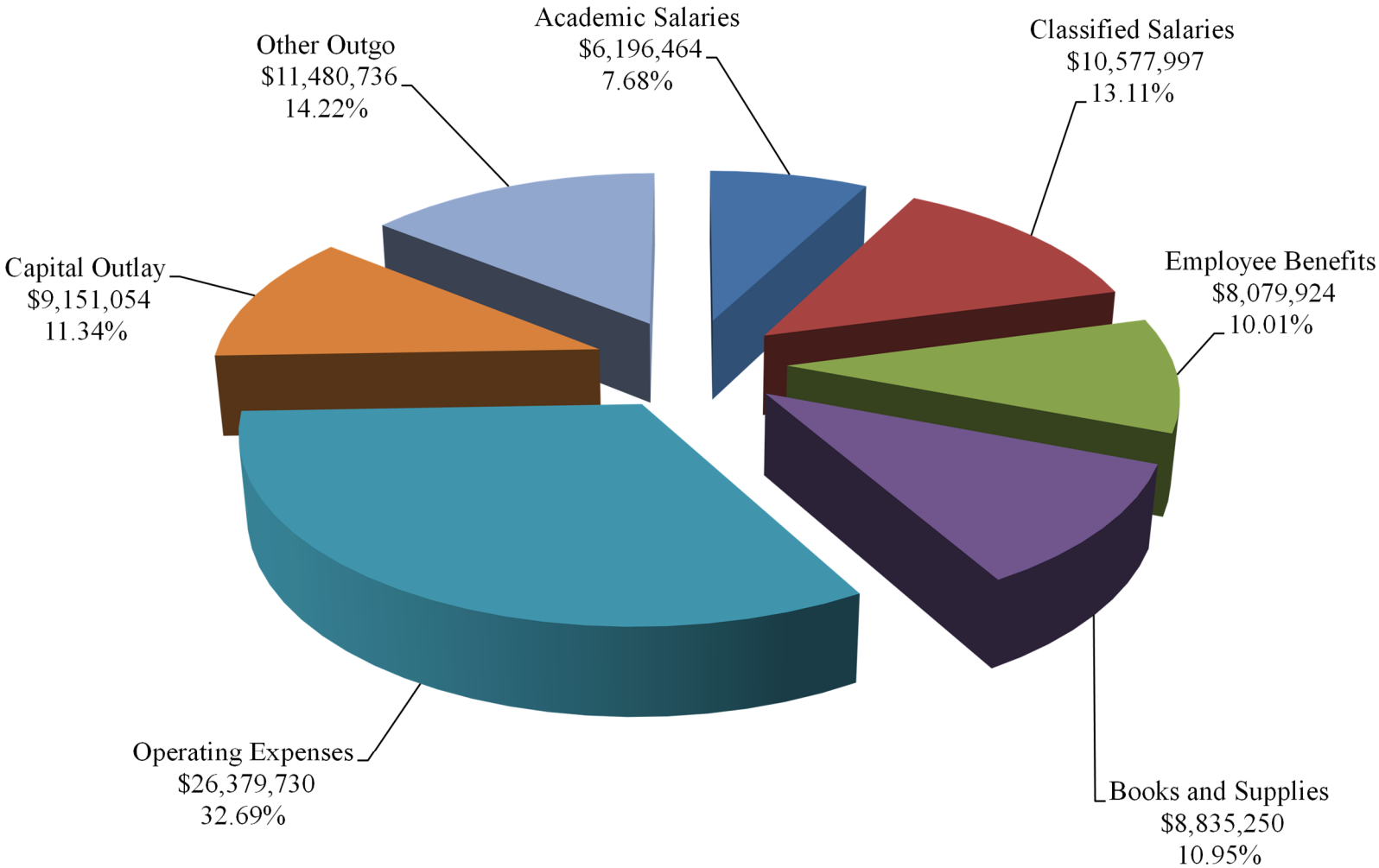
\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
2024-2025 GENERAL FUND ADOPTED BUDGET  
REVENUES – RESTRICTED**





**CHAFFEY COMMUNITY COLLEGE DISTRICT  
2024-2025 GENERAL FUND ADOPTED BUDGET  
EXPENDITURES – RESTRICTED**



**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**REVENUES – RESTRICTED DETAIL**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
Beginning Balance					
Beginning Balance	\$7,488,504	\$7,488,504	\$7,740,819	\$252,315	3.4%
Net Beginning Balance	7,488,504	7,488,504	7,740,819	252,315	3.4%
Federal Income					
Student Financial Aid/Federal Work Study	666,667	307,448	761,905	95,238	14.3%
HEERF-Higher Education Emergency Relief Fund	3,381,943	3,181,943	0	(3,381,943)	-100.0%
Vocational Education	821,350	810,003	1,003,750	182,400	22.2%
Other Federal Income	2,472,713	1,378,962	2,092,530	(380,183)	-15.4%
Total Federal Income	7,342,673	5,678,356	3,858,185	(3,484,488)	-47.5%
State Income					
Disability Programs and Services	3,500,651	2,081,468	3,421,614	(79,037)	-2.3%
Extended Opportunity Programs and Services	3,901,174	2,724,466	4,351,156	449,982	11.5%
Staff Development and Diversity	645,869	175,814	470,055	(175,814)	-27.2%
Student Success and Support Program/Student Equity	12,140,282	9,727,243	18,034,990	5,894,708	48.6%
State Block Grant	28,370,420	18,705,689	17,261,789	(11,108,631)	-39.2%
Telecommunications and Technology Infrastructure Program	263,960	230,277	833,683	569,723	215.8%
Strong Workforce, Welfare Reform, and Economic Development	5,879,583	5,249,602	9,846,543	3,966,960	67.5%
Center of Excellence	109,718	229,846	0	(109,718)	-100.0%
Lottery	1,243,728	1,772,514	1,329,386	85,658	6.9%
STRS On-behalf Income	657,888	596,544	596,544	(61,344)	-9.3%
Other State Income	13,768,262	960,187	8,575,391	(5,192,871)	-37.7%
Total State Income	70,481,535	42,453,650	64,721,151	(5,760,384)	-8.2%
Local Income					
Student Health Fees	925,210	918,366	925,000	(210)	0.0%
Parking Fees	576,946	273	278,683	(298,263)	-51.7%
Center of Excellence	180,031	231	68,490	(111,541)	-62.0%
Miscellaneous Income	3,333,845	1,336,979	3,108,827	(225,018)	-6.7%
Total Local Income	5,016,032	2,255,849	4,381,000	(635,032)	-12.7%
<b>Total Income</b>	<b>\$82,840,240</b>	<b>\$50,387,855</b>	<b>\$72,960,336</b>	<b>(\$9,879,904)</b>	<b>-11.9%</b>
<b>Total Income and Net Beginning Balance</b>	<b>\$90,328,744</b>	<b>\$57,876,359</b>	<b>\$80,701,155</b>	<b>(\$9,627,589)</b>	<b>-10.7%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – RESTRICTED DETAIL**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
Academic Salaries					
Instructors, Contract	\$989,488	\$545,850	\$662,664	(\$326,824)	-33.0%
Non-Instructional Contract	2,821,080	2,404,296	2,373,913	(447,167)	-15.9%
Non-Instructional Management	174,522	218,309	182,865	8,343	4.8%
Instructional Hourly	237,000	0	20,000	(217,000)	-91.6%
Non-Instructional Hourly	3,178,303	4,371,921	2,957,022	(221,281)	-7.0%
Total Academic Salaries	7,400,393	7,540,376	6,196,464	(1,203,929)	-16.3%
Classified Salaries					
Non-Instructional Contract	4,632,649	3,328,440	4,432,526	(200,123)	-4.3%
Non-Instructional Management	1,894,540	1,963,639	3,392,736	1,498,196	79.1%
Instructional Aides, Contract	178,605	193,360	196,018	17,413	9.7%
Non-Instructional Hourly	2,243,707	1,841,575	1,982,986	(260,721)	-11.6%
Instructional Hourly	489,425	218,199	573,731	84,306	17.2%
Total Classified Salaries	9,438,926	7,545,213	10,577,997	1,139,071	12.1%
Employee Benefits					
State Teachers Retirement	1,437,810	1,283,789	1,145,783	(292,027)	-20.3%
STRS On-behalf Payments	657,888	596,544	596,544	(61,344)	-9.3%
Public Employees Retirement	1,695,335	1,427,712	2,209,496	514,161	30.3%
FICA/Medicare	770,693	662,742	905,718	135,025	17.5%
Health and Welfare Insurance	2,506,863	1,941,323	2,807,612	300,749	12.0%
Unemployment Insurance	38,241	7,203	21,178	(17,063)	-44.6%
Worker's Compensation Insurance	258,974	268,246	393,593	134,619	52.0%
Total Employee Benefits	7,365,804	6,187,559	8,079,924	714,120	9.7%
Books and Supplies					
Books	364,886	214,465	272,925	(91,961)	-25.2%
Supplies	7,643,268	933,118	8,562,325	919,057	12.0%
Total Books and Supplies	8,008,154	1,147,583	8,835,250	827,096	10.3%

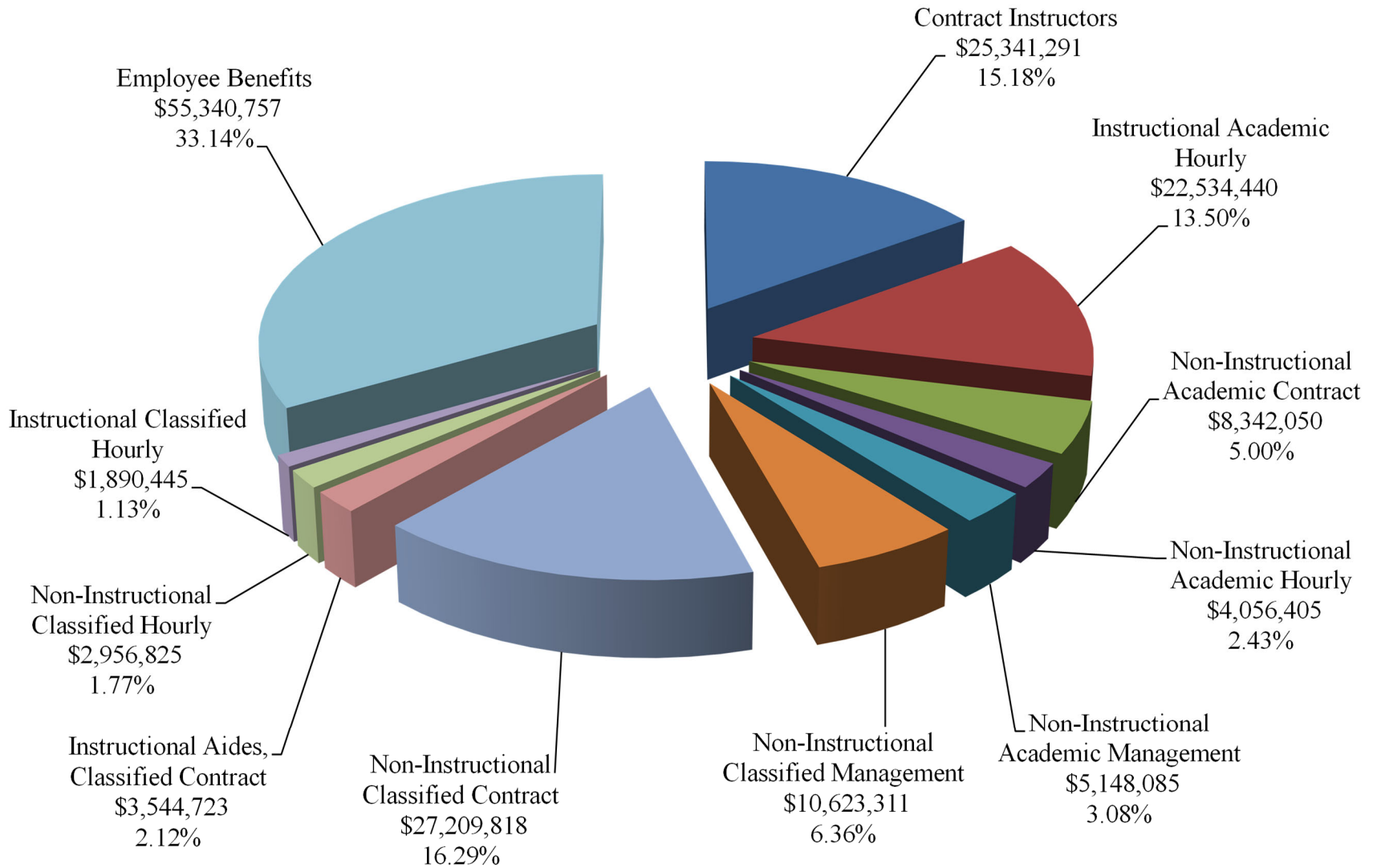
\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES – RESTRICTED DETAIL (CONTINUED)**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
Operating Expenses					
Service Contracts	6,050,541	2,340,721	5,040,557	(1,009,984)	-16.7%
Travel/Conference/Training	619,986	246,020	553,939	(66,047)	-10.7%
Dues and Memberships	30,270	37,281	11,445	(18,825)	-62.2%
Postage	76,000	27,547	75,000	(1,000)	-1.3%
Property and Liability Insurance	10,000	7,920	10,000	0	0.0%
Utilities	20,435	3,394	15,125	(5,310)	-26.0%
Repairs and Maintenance	315,082	235,096	141,133	(173,949)	-55.2%
Other Operating Expenses	30,003,902	5,222,545	20,532,531	(9,471,371)	-31.6%
Total Operating Expenses	<u>37,126,216</u>	<u>8,120,524</u>	<u>26,379,730</u>	<u>(10,746,486)</u>	<u>-28.9%</u>
Capital Outlay					
Site Improvement	2,060,544	6,995,737	1,883,678	(176,866)	-8.6%
Building Improvement	3,733,900	2,139,256	4,395,534	661,634	17.7%
Library Books	40,000	83,114	87,200	47,200	118.0%
Computer Equipment	828,040	1,121,238	664,991	(163,049)	-19.7%
Equipment	2,650,971	2,058,913	2,043,051	(607,920)	-22.9%
Lease/Purchase Agreements	121,000	34,046	76,600	(44,400)	-36.7%
Total Capital Outlay	<u>9,434,455</u>	<u>12,432,304</u>	<u>9,151,054</u>	<u>(283,401)</u>	<u>-3.0%</u>
Other Outgo					
Student Financial Aid	10,129,173	7,161,981	10,318,471	189,298	1.9%
Designated Contingency	1,425,623	0	1,162,265	(263,358)	-18.5%
Total Other Outgo	<u>11,554,796</u>	<u>7,161,981</u>	<u>11,480,736</u>	<u>(74,060)</u>	<u>-0.6%</u>
<b>Total Expenditures/Appropriations</b>	<b><u>\$90,328,744</u></b>	<b><u>\$50,135,540</u></b>	<b><u>\$80,701,155</u></b>	<b><u>(\$9,627,589)</u></b>	<b><u>-10.7%</u></b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>252,315</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Reserves and Ending Balance					
Designated Reserve / Ending Balance	0	7,740,819	0	0	0.0%
<b>Total Reserves and Ending Balance</b>	<b>0</b>	<b>7,740,819</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Expenditures/Appropriations &amp; Reserves and Ending Balance</b>	<b><u>\$90,328,744</u></b>	<b><u>\$57,876,359</u></b>	<b><u>\$80,701,155</u></b>	<b><u>(\$9,627,589)</u></b>	<b><u>-10.7%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT  
2024-2025 ADOPTED BUDGET STAFFING COSTS  
GENERAL FUND – UNRESTRICTED AND RESTRICTED FUNDS**



# CHAFFEY COMMUNITY COLLEGE DISTRICT

## STRATEGIC GOALS FOR FISCAL YEAR 2024-2025

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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**

- Continue 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 2024-2025 (CONTINUED)

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- Improve and expand campus safety by:
  - Making improvements related to the Campus Police Department, including: continuing upgrades to the 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); arranging for all officers to attend mental-health decision making, principled policing, and officer wellness courses.
- Sustain a highly efficient, reliable, and safe maintenance/operations/grounds program by:
  - Continuing to create preventative maintenance schedules for all facilities and equipment on all campuses.
  - Continuing to identify and replace vehicles and equipment which are beyond life cycles.
  - Continuing to seek and request relevant training from industry partners for all disciplines.
  - Implementation of an inventory control, cost-containment, and vending machine program model.
  - Analyzing staffing needs and adequately staffing all maintenance and operations areas.

### **Business Services and Economic Development**

- 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, and other available resources.

## **CHAFFEY COMMUNITY COLLEGE DISTRICT**

### **STRATEGIC GOALS FOR FISCAL YEAR 2024-2025 (CONTINUED)**

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- Chaffey College’s commitment to advancing diversity, equity, inclusion, and accessibility (DEIA) remains a top priority. In addition to the twice monthly cultural competency and implicit bias training, new faculty receive training at the New Faculty Orientation (NFO) that focuses on strategies that advance DEIA in the classroom. To further this work, the District is also developing training for faculty who will serve on evaluation committees, in addition to including language to support the DEIA efforts on evaluations.
  
- Accounting Services will be implementing a new travel and conference solution to enhance efficiency and internal controls. This will also move Chaffey College to an automated format with streamlined workflows for approval routing and real-time budget availability.
  
- Budgeting & Fiscal Services will develop documentation and training to be used college-wide to standardize processes and improve budget literacy. Financial training will include the following: budget account strings, generating budget reports in Colleague, tentative and adopted budget, and grants. In addition, the department is evaluating the need for augmenting local processes and procedures to provide guidance in departments with reoccurring questions.
  
- Purchasing Services will work with Business Services to review practices in support of further streamlining the department’s processing workflows. In addition, Purchasing Services plans to enhance current technological practices and platforms for greater proficiencies and efficiencies that will support the growth of the District.



## **CHAFFEY COMMUNITY COLLEGE DISTRICT**

### **STRATEGIC GOALS FOR FISCAL YEAR 2024-2025 (CONTINUED)**

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- Following a study of the Workforce and Economic Development Department’s operations, plans will be launched to formalize new initiatives, fortify staffing, and improve processes. The department is working with architects and project planners on the development of the new welding center and key personnel are collaborating with stakeholders on the creation of a dedicated entrepreneur center in Chino.

#### **Instruction and Institutional Effectiveness**

- Delivering high-quality programs and learning experiences:
  - Chaffey College is committed to providing academic programs, certificates, and experiences that are relevant, engaging, and aligned with students’ unique backgrounds, current needs, and future aspirations.
- Advancing equity through evidenced-based and inquiry-driven decision-making:
  - Chaffey College supports initiatives designed to address and reduce equity gaps, especially for students of color, by employing evidence-based and inquiry-driven approaches to inform and enhance decision-making processes.
- Strengthening faculty development:
  - Chaffey College invests in professional development for faculty, emphasizing the creation of culturally-relevant and anti-racist educational environments and curricula.

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## STRATEGIC GOALS FOR FISCAL YEAR 2024-2025 (CONTINUED)

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### Student Services and Strategic Communications

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

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**FULL TIME EQUIVALENT STUDENTS BY ACADEMIC & CAREER COMMUNITIES**  
**2024-2025 FISCAL YEAR**

Academic & Career Communities (ACCs)/Area	2024-2025 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)	1,360.14	113.75	156.76	3,299.50	17.11	46.14	77.60	0.00	88.71	34.79	5,194.50
Athletics & Physical Education (ATHL)	194.09	0.00	0.00	0.00	13.36	0.00	0.00	0.00	0.00	0.00	207.45
Business, Technology, and Hospitality (BTH)	254.37	26.18	96.14	1,406.95	11.43	0.00	0.00	0.00	0.00	0.00	1,795.07
Counseling & Enrollment Pathways	35.33	7.90	7.90	368.92	6.97	0.00	0.00	0.00	0.00	0.00	427.02
Health and Wellness (HW)	337.37	8.09	61.43	769.59	209.49	2.12	61.27	21.03	0.00	42.54	1,512.93
Manufacturing, Industrial Design, and Transportation (MIT)	319.73	0.00	65.54	67.12	51.70	0.00	0.00	0.00	0.00	30.59	534.68
Public Service, Culture, and Society (PCS)	632.62	77.99	28.44	3,303.74	42.53	0.00	0.00	0.00	0.00	0.00	4,085.32
Science, Technology, Engineering, and Mathematics (STEM)	1,358.63	135.19	299.54	1,590.66	8.14	0.00	0.00	0.00	0.00	0.00	3,392.16
Other Areas	0.00	0.00	0.00	17.12	0.00	0.00	0.00	0.00	4.12	7.13	28.37
<b>Total Academic &amp; Career Communities (ACCs)/Areas</b>	<b>4,492.28</b>	<b>369.10</b>	<b>715.75</b>	<b>10,823.60</b>	<b>360.73</b>	<b>48.26</b>	<b>138.87</b>	<b>21.03</b>	<b>92.83</b>	<b>115.05</b>	<b>17,177.50</b>
Academic & Career Communities (ACCs)/Area	2023-2024 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)	940.92	74.42	97.18	2,984.17	88.08	18.55	39.20	0.00	118.99	15.61	4,377.12
Athletics & Physical Education (ATHL)	177.61	0.00	0.00	0.00	10.80	0.00	0.00	0.00	0.00	0.00	188.41
Business, Technology, and Hospitality (BTH)	164.91	11.10	70.60	1,192.25	27.18	3.39	0.00	0.00	0.00	0.00	1,469.43
Counseling & Enrollment Pathways	24.48	5.75	3.86	274.43	0.48	0.00	0.00	0.00	0.00	68.79	377.79
Health and Wellness (HW)	281.51	11.50	53.54	643.39	184.17	1.28	10.89	12.74	7.38	17.10	1,223.50
Manufacturing, Industrial Design, and Transportation (MIT)	331.77	0.00	68.65	68.89	53.64	0.00	0.00	0.00	0.00	21.71	544.66
Public Service, Culture, and Society (PCS)	541.49	45.04	16.68	3,037.41	38.61	0.00	0.00	0.00	0.00	0.00	3,679.23
Science, Technology, Engineering, and Mathematics (STEM)	1,349.59	143.57	258.35	1,756.73	14.20	1.59	0.00	0.00	5.61	0.00	3,529.64
Other Areas	0.00	0.00	0.00	14.76	0.00	0.00	0.00	0.00	0.51	0.10	15.37
<b>Total Academic &amp; Career Communities (ACCs)/Areas</b>	<b>3,812.28</b>	<b>291.38</b>	<b>568.86</b>	<b>9,972.03</b>	<b>417.16</b>	<b>24.81</b>	<b>50.09</b>	<b>12.74</b>	<b>132.49</b>	<b>123.31</b>	<b>15,405.15</b>

The amounts shown above are actual and projected Full Time Equivalent Students (FTES) by the academic year, meaning the traditional academic year Summer, Fall, and Spring. During 2023-2024, actual FTES for the academic year increased 1,476.02 (10.5%). FTES for the 2024-2025 academic year are projected to increase 1,772.35 (11.5%). For funding purposes, the District is allowed to shift Summer hours and an f-factor is 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. The District's strategy for maximizing the Student Center Funding Formula (SCFF) is discussed in the introductory section of the budget book under current year summary. The District reported on the 2023-2024 Apportionment Attendance Report (CCFS-320) 17,256.12 FTES by opting to shift approximately 1,070 FTES from Summer 2024 and applying the f-factor.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**CHAFFEY COLLEGE STUDENT GOVERNMENT**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance					
CCSG	\$205,471	\$205,471	\$159,891	(\$45,580)	-22.2%
Prior Year Ending Balance Re-allocation	342,605	342,605	293,208	(49,397)	-14.4%
Individual Club Accounts	45,525	45,525	53,527	8,002	17.6%
Total Beginning Balance	<u>593,601</u>	<u>593,601</u>	<u>506,626</u>	<u>(86,975)</u>	<u>-14.7%</u>
Income					
Interest	500	75	200	(300)	-60.0%
College Services Fee	330,000	328,381	330,000	0	0.0%
Individual Club Income	85,000	24,140	85,000	0	0.0%
Total Income	<u>415,500</u>	<u>352,596</u>	<u>415,200</u>	<u>(300)</u>	<u>-0.1%</u>
<b>Total Beginning Balance and Income</b>	<b><u>\$1,009,101</u></b>	<b><u>\$946,197</u></b>	<b><u>\$921,826</u></b>	<b><u>(\$87,275)</u></b>	<b><u>-8.6%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
CCSG Expenses	38,205	10,031	42,158	3,953	10.3%
CCSG Salaries	39,650	10,000	37,990	(1,660)	-4.2%
CCSG Expenses - Equipment	14,000	34	10,000	(4,000)	-28.6%
CCSG Sponsored Activities	152,750	14,321	100,000	(52,750)	-34.5%
Club Support	40,000	14,047	50,000	10,000	25.0%
District Donations	13,000	0	8,000	(5,000)	-38.5%
Student Grants	100,000	100,000	100,000	0	0.0%
Hospitality	500	0	260	(240)	-48.0%
CCSG Scholarships	275,000	275,000	275,000	0	0.0%
Individual Club Expenses	85,000	16,138	85,000	0	0.0%
Total Expenditures/Appropriations	<u>758,105</u>	<u>439,571</u>	<u>708,408</u>	<u>(49,697)</u>	<u>-6.6%</u>
Ending Balance/Reserves					
CCSG	182,728	439,912	138,639	(44,089)	-24.1%
CCSG 3% Reserve	22,743	13,187	21,252	(1,491)	-6.6%
Individual Club Accounts	45,525	53,527	53,527	8,002	17.6%
Total Ending Balance/Reserves	<u>250,996</u>	<u>506,626</u>	<u>213,418</u>	<u>(37,578)</u>	<u>-15.0%</u>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$1,009,101</u></b>	<b><u>\$946,197</u></b>	<b><u>\$921,826</u></b>	<b><u>(\$87,275)</u></b>	<b><u>-8.6%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**CHAFFEY COLLEGE STUDENT REPRESENTATION**

DESCRIPTION	2023-2024 ADOPTED BUDGET	2023-2024 ACTUAL	2024-2025 ADOPTED BUDGET	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance					
Student Representation	\$108,403	\$108,403	\$152,298	\$43,895	40.5%
Total Beginning Balance	<u>108,403</u>	<u>108,403</u>	<u>152,298</u>	<u>\$43,895</u>	<u>40.5%</u>
Income					
Student Representation Fee	110,000	95,591	104,700	(5,300)	-4.8%
Total Income	<u>110,000</u>	<u>95,591</u>	<u>104,700</u>	<u>(5,300)</u>	<u>-4.8%</u>
<b>Total Beginning Balance and Income</b>	<b><u>\$218,403</u></b>	<b><u>\$203,994</u></b>	<b><u>\$256,998</u></b>	<b><u>\$38,595</u></b>	<b><u>17.7%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Board of Governors	51,150	19,175	50,185	(965)	-1.9%
Travel & Conference	0	660	1,000	1,000	0.0%
CCSG Student Representation	51,150	31,861	50,000	(1,150)	-2.2%
Administrative Costs	7,700	0	3,515	(4,185)	-54.4%
Total Expenditures/Appropriations	<u>110,000</u>	<u>51,696</u>	<u>104,700</u>	<u>(5,300)</u>	<u>-4.8%</u>
Ending Balance/Reserves					
Student Representation	108,403	152,298	152,298	43,895	40.5%
Total Ending Balance/Reserves	<u>108,403</u>	<u>152,298</u>	<u>152,298</u>	<u>43,895</u>	<u>40.5%</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$218,403</u></b>	<b><u>\$203,994</u></b>	<b><u>\$256,998</u></b>	<b><u>\$38,595</u></b>	<b><u>17.7%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**AUXILIARY DONATION ACCOUNTS**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance					
Donation Accounts	\$550,541	\$550,541	\$579,447	\$28,906	5.3%
Charitable Gifts	\$24,425,112	\$24,425,112	\$25,630,331	\$1,205,219	4.9%
Total Beginning Balance	<u>24,975,653</u>	<u>24,975,653</u>	<u>26,209,778</u>	<u>1,234,125</u>	<u>4.9%</u>
Income					
Interest	300	82	300	0	0.0%
Local Income	1,578,000	1,552,489	2,441,400	863,400	54.7%
Total Income	<u>1,578,300</u>	<u>1,552,571</u>	<u>2,441,700</u>	<u>863,400</u>	<u>54.7%</u>
<b>Total Beginning Balance and Income</b>	<b><u>\$26,553,953</u></b>	<b><u>\$26,528,224</u></b>	<b><u>\$28,651,478</u></b>	<b><u>\$2,097,525</u></b>	<b><u>7.9%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Salaries	210,000	0	0	(210,000)	-100.0%
Supplies	72,500	71,121	75,200	2,700	3.7%
Operating Expenses	1,184,909	205,584	2,140,100	955,191	80.6%
Capital Outlay	10,000	11,498	6,000	(4,000)	-40.0%
Scholarships	64,600	30,243	19,000	(45,600)	-70.6%
Contingency	35,991	0	201,100	165,109	458.8%
Total Expenditures/Appropriations	<u>1,578,000</u>	<u>318,446</u>	<u>2,441,400</u>	<u>863,400</u>	<u>54.7%</u>
Ending Balance/Reserves					
Donation Accounts	545,841	579,447	349,747	(196,094)	-35.9%
Charitable Gifts	24,430,112	25,630,331	25,860,331	1,430,219	5.9%
Total Ending Balance/Reserves	<u>24,975,953</u>	<u>26,209,778</u>	<u>26,210,078</u>	<u>1,234,125</u>	<u>4.9%</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$26,553,953</u></b>	<b><u>\$26,528,224</u></b>	<b><u>\$28,651,478</u></b>	<b><u>\$2,097,525</u></b>	<b><u>7.9%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**CAMPUS STORE**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance					
Cash	\$1,025,229	\$1,025,229	\$559,273	(\$465,956)	-45.4%
Inventory	486,130	486,130	486,723	593	0.1%
Accounts Receivable	376,744	376,744	225,977	(150,767)	-40.0%
Prior Year Saving for Current Year Programs	200,000	0	250,000	50,000	25.0%
Total Beginning Balance	2,088,103	1,888,103	1,521,973	(566,130)	-27.1%
Income					
Sales	3,950,460	2,876,547	3,421,000	(529,460)	-13.4%
Total Income	3,950,460	2,876,547	3,421,000	(529,460)	-13.4%
<b>Total Beginning Balance and Income</b>	<b>\$6,038,563</b>	<b>\$4,764,650</b>	<b>\$4,942,973</b>	<b>(\$1,095,590)</b>	<b>-18.1%</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Operational Expenses					
Salaries & Benefits	1,356,416	1,178,256	1,482,027	125,611	9.3%
Banking Related Charges	45,000	63,277	65,000	20,000	44.4%
Supplies	15,250	6,062	7,250	(8,000)	-52.5%
Utilities	20,000	21,009	20,000	0	0.0%
Accounting Costs	84,767	90,819	64,348	(20,419)	-24.1%
Custodial	14,040	13,776	14,435	395	2.8%
Conference and Travel	100	40	100	0	0.0%
Maintenance and Repair	39,000	34,759	39,000	0	0.0%
Dues and Memberships	2,000	1,539	2,000	0	0.0%
Other Operational Expense	13,600	9,411	10,500	(3,100)	-22.8%
Total Operational Expenses	1,590,173	1,418,948	1,704,660	114,487	7.2%

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**CAMPUS STORE (CONTINUED)**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Merchandise					
Books	1,465,000	856,513	865,000	(600,000)	-41.0%
Other	906,000	904,975	981,000	75,000	8.3%
Total Merchandise	<u>2,371,000</u>	<u>1,761,488</u>	<u>1,846,000</u>	<u>(525,000)</u>	<u>-22.1%</u>
Other Expenses					
Commission	5,100	3,662	5,000	(100)	-2.0%
Bad Debt Expense	500	5,624	500	0	0.0%
Donations to District Activities	41,500	52,955	41,500	0	0.0%
Equipment	10,000	0	10,000	0	0.0%
Contingency	132,187	0	63,340	(68,847)	-52.1%
Total Other Expenses	<u>189,287</u>	<u>62,241</u>	<u>120,340</u>	<u>(68,947)</u>	<u>-36.4%</u>
<b>Total Expenditures</b>	<b><u>\$4,150,460</u></b>	<b><u>\$3,242,677</u></b>	<b><u>\$3,671,000</u></b>	<b><u>(\$479,460)</u></b>	<b><u>-11.55%</u></b>
Inventory					
Perpetual Inventory	473,630	478,723	478,723	5,093	1.1%
Petty Cash	12,500	8,000	8,000	(4,500)	-36.0%
Total Inventory	<u>486,130</u>	<u>486,723</u>	<u>486,723</u>	<u>593</u>	<u>0.1%</u>
Reserves					
Future Expansion	100,000	100,000	100,000	0	0.0%
Operational Cash Flow	1,301,973	935,250	685,250	(616,723)	-47.4%
Total Reserves	<u>1,401,973</u>	<u>1,035,250</u>	<u>785,250</u>	<u>(616,723)</u>	<u>-44.0%</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$6,038,563</u></b>	<b><u>\$4,764,650</u></b>	<b><u>\$4,942,973</u></b>	<b><u>(\$1,095,590)</u></b>	<b><u>-18.1%</u></b>

\*Percent change is budget to budget.



**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**CHILD DEVELOPMENT CENTER**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance	\$3,900,872	\$3,900,872	\$4,570,579	\$669,707	17.2%
Income					
Federal Income	0	0	0	0	0.0%
State Income	0	462,698	0	0	0.0%
Local Income	0	0	0	0	0.0%
Interest	88,000	160,956	150,000	62,000	70.5%
Unrealized Gain or Loss	80,847	46,053	0	(80,847)	-100.0%
Total Income	<u>168,847</u>	<u>669,707</u>	<u>150,000</u>	<u>(18,847)</u>	<u>-11.2%</u>
<b>Total Beginning Balance and Income</b>	<b><u>\$4,069,719</u></b>	<b><u>\$4,570,579</u></b>	<b><u>\$4,720,579</u></b>	<b><u>\$650,860</u></b>	<b><u>16.0%</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	4,069,719	0	4,720,579	650,860	16.0%
Ending Balance	0	4,570,579	0	0	0.0%
Total Ending Balance/Reserves	<u>4,069,719</u>	<u>4,570,579</u>	<u>4,720,579</u>	<u>650,860</u>	<u>16.0%</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$4,069,719</u></b>	<b><u>\$4,570,579</u></b>	<b><u>\$4,720,579</u></b>	<b><u>\$650,860</u></b>	<b><u>16.0%</u></b>

\*Percent change is budget to budget.

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## 2024-2025 ADOPTED BUDGET

### CHINO COMMUNITY CENTER

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance					
Chino Community Center	\$220,385	\$220,385	\$280,641	\$60,256	27.3%
Total Beginning Balance	220,385	220,385	280,641	60,256	27.3%
<b>Income</b>					
Rental Fees	420,000	415,720	420,000	0	0.0%
Outside Support	82,702	77,310	82,702	0	0.0%
Sales	18,000	20,201	18,000	0	0.0%
Total Income	520,702	513,231	520,702	0	0.0%
<b>Total Beginning Balance and Income</b>	<b>\$741,087</b>	<b>\$733,616</b>	<b>\$801,343</b>	<b>\$60,256</b>	<b>8.1%</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
<b>Chino Community Center General Operational Expenses</b>					
Salaries & Benefits	11,709	11,706	12,711	1,002	8.6%
Supplies	2,265	2,265	2,265	0	0.0%
Utilities	67,520	63,131	67,520	0	0.0%
Maintenance and Repair	1,000	0	1,000	0	0.0%
Other Operational Expenses	208	208	208	0	0.0%
Total Operational Expenses	82,702	77,310	83,704	1,002	1.2%
<b>Chino Community Center Rental Operational Expenses</b>					
Salaries & Benefits	41,278	29,875	41,343	65	0.2%
Supplies	3,500	6,005	6,005	2,505	71.6%
Outside Services	130,000	118,218	140,000	10,000	7.7%
Fixed Cost	8,000	7,808	8,000	0	0.0%
Other Operational Expenses	228,500	213,133	229,400	900	0.4%
Total Operational Expenses	411,278	375,039	424,748	13,470	3.3%
<b>Other Expenses</b>					
Equipment	7,000	626	7,000	0	0.0%
Contingency	19,722	0	5,250	(14,472)	-73.4%
Total Other Expenses	26,722	626	12,250	(14,472)	-54.2%
<b>Total Chino Community Center General and Rental Expenditures</b>	<b>\$520,702</b>	<b>\$452,975</b>	<b>\$520,702</b>	<b>\$0</b>	<b>0.0%</b>
<b>Reserves</b>					
Operational Cash Flow	220,385	280,641	280,641	60,256	27.3%
Total Reserves	220,385	280,641	280,641	60,256	27.3%
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$741,087</b>	<b>\$733,616</b>	<b>\$801,343</b>	<b>\$60,256</b>	<b>8.1%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**FOOD SERVICES**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance	\$20,465	\$20,465	\$20,465	\$0	0.0%
Income					
Commission on Sales	0	0	0	0	100.0%
Total Income	0	0	0	0	100.0%
<b>Total Beginning Balance and Income</b>	<b>\$20,465</b>	<b>\$20,465</b>	<b>\$20,465</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Operational Expenses					
Utilities	0	0	0	0	100.0%
Total Operational Expenses	0	0	0	0	100.0%
Other Expenses					
Contingency	900	0	900	0	0.0%
Total Other Expenses	900	0	900	0	0.0%
<b>Total Expenditures</b>	<b>\$900</b>	<b>\$0</b>	<b>\$900</b>	<b>\$0</b>	<b>0.0%</b>
Reserves					
Operational Cash Flow	19,565	20,465	19,565	0	0.0%
Total Reserves	19,565	20,465	19,565	0	0.0%
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$20,465</b>	<b>\$20,465</b>	<b>\$20,465</b>	<b>\$0</b>	<b>0.0%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**SELF INSURANCE**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance	\$791,410	\$791,410	\$1,835,462	\$1,044,052	131.9%
Income					
Interest	14,436	73,139	70,000	55,564	384.9%
Unrealized Gain or Loss	16,364	1,656	0		
Interfund Transfer	2,000,000	2,000,000	1,000,000	(1,000,000)	-50.0%
Total Income	<u>2,030,800</u>	<u>2,074,795</u>	<u>1,070,000</u>	<u>(960,800)</u>	<u>-47.3%</u>
<b>Total Beginning Balance and Income</b>	<b><u>\$2,822,210</u></b>	<b><u>\$2,866,205</u></b>	<b><u>\$2,905,462</u></b>	<b><u>\$83,252</u></b>	<b><u>2.9%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Retiree Benefits	1,000,000	1,030,743	1,000,000	0	0.0%
Total Expenditures/Appropriations	<u>1,000,000</u>	<u>1,030,743</u>	<u>1,000,000</u>	<u>0</u>	<u>0.0%</u>
Ending Balance/Reserves					
Undesignated Reserve	1,822,210	0	1,905,462	83,252	4.6%
Ending Balance	0	1,835,462	0	0	0.0%
Total Ending Balance/Reserves	<u>1,822,210</u>	<u>1,835,462</u>	<u>1,905,462</u>	<u>83,252</u>	<u>4.6%</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$2,822,210</u></b>	<b><u>\$2,866,205</u></b>	<b><u>\$2,905,462</u></b>	<b><u>\$83,252</u></b>	<b><u>2.9%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**VACATION LIABILITY**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance	\$499,225	\$499,225	\$1,616,542	\$1,117,317	223.8%
Income					
Interest	4,253	48,932	45,000	40,747	958.1%
Unrealized Gain or Loss	10,347	(2,615)	0		
Interfund Transfer	1,071,000	1,071,000	60,000	(1,011,000)	-94.4%
Total Income	1,085,600	1,117,317	105,000	(980,600)	-90.3%
<b>Total Beginning Balance and Income</b>	<b>\$1,584,825</b>	<b>\$1,616,542</b>	<b>\$1,721,542</b>	<b>\$136,717</b>	<b>8.6%</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Salaries	80,000	0	80,000	0	0.0%
Total Expenditures/Appropriations	80,000	0	80,000	0	0.0%
Ending Balance/Reserves					
Undesignated Reserve	1,504,825	0	1,641,542	136,717	9.1%
Ending Balance	0	1,616,542	0	0	0.0%
Total Ending Balance/Reserves	1,504,825	1,616,542	1,641,542	136,717	9.1%
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$1,584,825</b>	<b>\$1,616,542</b>	<b>\$1,721,542</b>	<b>\$136,717</b>	<b>8.6%</b>

\*Percent change is budget to budget.

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## 2024-2025 ADOPTED BUDGET

### CAPITAL PROJECTS

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE/INCOME</b>					
Beginning Balance	\$25,351,948	\$25,351,948	\$29,818,588	\$4,466,640	17.6%
Income					
State Income					
Chino Instructional Building	5,067,328	3,728,918	280,480	(4,786,848)	-94.5%
Local Income					
Capital Outlay	0	0	46,320		
Interfund Transfer	50,000	60,600	50,000	0	0.0%
Construction Support Program	3,500,000	7,500,000	3,500,000		
Baseball Field	0	8,063,644	0		
Redevelopment Income					
Chino	500,000	569,087	523,498	23,498	4.7%
County of San Bernardino, San Sevaine	225,000	303,206	246,345	21,345	9.5%
Fontana	1,400,000	1,847,185	1,719,039	319,039	22.8%
Montclair	140,000	195,610	185,000	45,000	32.1%
Ontario	170,000	212,151	203,378	33,378	19.6%
Rialto	250,000	188,851	178,946	(71,054)	-28.4%
Rancho Cucamonga	1,000,000	1,276,556	1,234,600	234,600	23.5%
Upland	140,000	190,093	178,840	38,840	27.7%
Interest Income					
General	14,000	125,167	133,000	119,000	850.0%
Unrealized Gain or Loss	212,776	244,113	0	(212,776)	-100.0%
Construction Support Program	135,000	275,149	250,000	115,000	85.2%
Central Plant Energy Optimization	1,500	1,897	1,500	0	0.0%
Chino RDA	95,000	159,955	150,000	55,000	57.9%
Chino Health Science	2,500	4,821	6,155	3,655	146.2%
County of San Bernardino, San Sevaine	11,000	33,288	24,000	13,000	118.2%
Fontana - RDA	18,000	37,840	30,000	12,000	66.7%
Fontana - Lease Revenue II	6,000	3,160	2,500	(3,500)	-58.3%
Montclair RDA	10,000	30,140	25,000	15,000	150.0%
Ontario RDA	2,000	6,413	4,000	2,000	100.0%
Rialto RDA	13,000	36,305	5,000	(8,000)	-61.5%
Rancho Cucamonga RDA	35,000	87,357	75,000	40,000	114.3%
Upland RDA	7,000	16,695	14,000	7,000	100.0%
Baseball Field	0	1,239	150,000	150,000	0.0%
Solar Project	38,000	74,394	65,000	27,000	71.1%
<b>Total Income</b>	<b>13,043,104</b>	<b>25,273,834</b>	<b>9,281,601</b>	<b>(3,761,503)</b>	<b>-28.8%</b>
<b>Total Beginning Balance and Income</b>	<b>\$38,395,052</b>	<b>\$50,625,782</b>	<b>\$39,100,189</b>	<b>\$705,137</b>	<b>1.8%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**CAPITAL PROJECTS (CONTINUED)**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Buildings	20,388,414	12,168,341	10,776,266	(9,612,148)	-47.1%
Architects/Consultants	2,417,368	115,371	3,744,413	1,327,045	54.9%
Sites	2,906,819	5,689,227	9,317,676	6,410,857	220.5%
Salaries & Benefits	11,421	13,011	12,985	1,564	13.7%
Equipment, Materials, Other Services	2,105,623	1,042,494	3,278,434	1,172,811	55.7%
Project Contingencies	785,893	0	3,666,632	2,880,739	366.6%
Fontana - Redevelopment	0	140,000	140,000	140,000	0.0%
Fontana - Lease Revenue	1,638,182	1,638,750	1,942,310	304,128	18.6%
Total Expenditures/Appropriations	30,253,720	20,807,194	32,878,716	2,624,996	8.7%
Ending Balance/Reserves					
Undesignated Reserve	567,493	724,009	935,343	367,850	64.8%
Other					
Construction Support Program	135,000	7,506,881	196,594		
Chino Instructional Building	1,057,930	0	0	(1,057,930)	-100.0%
Chino Health Science	2,501	69,822	6,156	3,655	146.1%
Baseball Field	0	8,064,883	214,883		
Fontana - Lease Revenue	8,754	35,975	5,349	(3,405)	-38.9%
Central Plant Energy Optimization	1,500	22,523	1,500	0	0.0%
Redevelopment					
Chino RDA	1,772,340	4,433,934	673,499	(1,098,841)	-62.0%
County of San Bernardino, San Sevaine	563,610	1,120,252	270,345	(293,265)	-52.0%
Fontana RDA	686,192	1,153,217	1,749,039	1,062,847	154.9%
Montclair RDA	378,814	540,064	210,000	(168,814)	-44.6%
Ontario RDA	182,507	229,559	207,378	24,871	13.6%
Rialto RDA	1,216,938	1,179,093	183,946	(1,032,992)	-84.9%
Rancho Cucamonga RDA	1,290,881	2,019,686	1,309,601	18,720	1.5%
Upland RDA	238,871	484,543	192,840	(46,031)	-19.3%
Solar Project	38,001	2,234,147	65,000	26,999	71.0%
Total Ending Balance/Reserves	8,141,332	29,818,588	6,221,473	(1,919,859)	-23.6%
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
	<b>\$38,395,052</b>	<b>\$50,625,782</b>	<b>\$39,100,189</b>	<b>\$705,137</b>	<b>1.8%</b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**SCHEDULED MAINTENANCE**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE AND INCOME</b>					
Beginning Balance	\$99,545	\$99,545	\$770,370	\$670,825	673.9%
Income					
Interest	5,600	23,664	20,000	14,400	257.1%
Unrealized Gain or Loss	2,349	(3,830)	0	(2,349)	-100.0%
Interfund Transfer	800,000	800,000	800,000	0	0.0%
Total Income	807,949	819,834	820,000	12,051	1.5%
<b>Total Beginning Balance and Income</b>	<b>\$907,494</b>	<b>\$919,379</b>	<b>\$1,590,370</b>	<b>\$682,876</b>	<b>75.2%</b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Salaries and Benefits	173,663	8,572	179,014	5,351	3.1%
Operating Expenses	157,000	140,437	887,140	730,140	465.1%
Total Expenditures/Appropriations	330,663	149,009	1,066,154	735,491	222.4%
Ending Balance/Reserves					
Undesignated Reserve	576,831	0	524,216	(52,615)	-9.1%
Ending Balance	0	770,370	0	0	0.0%
Total Ending Balance/Reserves	576,831	770,370	524,216	(52,615)	-9.1%
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b>\$907,494</b>	<b>\$919,379</b>	<b>\$1,590,370</b>	<b>\$682,876</b>	<b>75.2%</b>

\*Percent change is budget to budget.



**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 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 District moved from Ontario 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 20,000 and is increasing. 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 District 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 Ralph M. Lewis Center opened in 2007. This building houses student support resources as well as lab and classroom spaces.

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**  
**2024-2025 ADOPTED BUDGET**  
**MEASURE L BOND FUND**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE/INCOME</b>					
Beginning Balance	\$7,516,384	\$7,516,384	\$2,375,363	(\$5,141,021)	-68.4%
Income					
Interest	173,500	283,350	250,000	76,500	44.1%
Unrealized Gain or Loss	156,000	129,964	0	(156,000)	-100.0%
Total Income	329,500	413,314	250,000	(79,500)	-24.1%
<b>Total Beginning Balance and Income</b>	<b><u>\$7,845,884</u></b>	<b><u>\$7,929,698</u></b>	<b><u>\$2,625,363</u></b>	<b><u>(\$5,220,521)</u></b>	<b><u>-66.5%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Architect Fees	1,216,046	645,060	570,986	(645,060)	-53.0%
Operating Expenses	613,831	444,660	219,170	(394,661)	-64.3%
Building Improvement	4,740,556	4,464,615	1,404,429	(3,336,127)	-70.4%
Project Contingencies	1,029,767	0	257,062	(772,705)	-75.0%
Total Expenditures/Appropriations	7,600,200	5,554,335	2,451,647	(5,148,553)	-67.7%
Ending Balance/Reserves					
Ending Balance	245,684	2,375,363	173,716	(71,968)	-29.3%
Total Ending Balance/Reserves	245,684	2,375,363	173,716	(71,968)	-29.3%
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$7,845,884</u></b>	<b><u>\$7,929,698</u></b>	<b><u>\$2,625,363</u></b>	<b><u>(\$5,220,521)</u></b>	<b><u>-66.5%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**MEASURE L BOND PROJECTS BUDGETED**

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**Measure L Bond**

<u>Projects</u>	<u>2024-2025</u> <u>Adopted Budget</u>
5.9.1 Central Plant/Phase 1C, Boiler Retrofit	1,572,372
8.4.5 Instructional Building 1, Chino	304,656
9.0 Unallocated Reserves	574,619
	<u>\$2,451,647</u>

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 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 District 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 Chaffey College website.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**MEASURE P BOND FUND**

DESCRIPTION	2023-2024 Adopted Budget	2023-2024 Actual	2024-2025 Adopted Budget	Variance	Percent* Change
<b>BEGINNING BALANCE/INCOME</b>					
Beginning Balance	\$154,314,178	\$154,314,178	\$124,572,789	(\$29,741,389)	-19.3%
Income					
Interest	3,595,400	5,929,243	5,775,000	2,179,600	60.6%
Unrealized Gain or Loss	3,208,916	2,125,488	0	(3,208,916)	-100.0%
Local Income	0	123	0	0	0.0%
Total Income	<u>6,804,316</u>	<u>8,054,854</u>	<u>5,775,000</u>	<u>(1,029,316)</u>	<u>-15.1%</u>
<b>Total Beginning Balance and Income</b>	<b><u>\$161,118,494</u></b>	<b><u>\$162,369,032</u></b>	<b><u>\$130,347,789</u></b>	<b><u>(\$30,770,705)</u></b>	<b><u>-19.1%</u></b>
<b>Expenditures/Appropriations &amp; Ending Balance/Reserves</b>					
Expenditures/Appropriations					
Architect Fees	26,670,207	2,050,953	25,742,653	(927,554)	-3.5%
Operating Expenses	13,290,706	2,602,079	12,053,167	(1,237,539)	-9.3%
Equipment	2,852,115	310,506	6,436,543	3,584,428	125.7%
Site Acquisitions	101,164	0	61,912	(39,252)	-38.8%
Site Improvement	17,058,553	12,714,497	6,194,778	(10,863,775)	-63.7%
Building Improvement	81,084,436	20,118,208	64,852,382	(16,232,054)	-20.0%
Project Contingencies	14,311,644	0	10,314,755	(3,996,889)	-27.9%
Total Expenditures/Appropriations	<u>155,368,825</u>	<u>37,796,243</u>	<u>125,656,190</u>	<u>(29,712,635)</u>	<u>-19.1%</u>
Ending Balance/Reserves					
Ending Balance	5,749,669	124,572,789	4,691,599	(1,058,070)	-18.4%
Total Ending Balance/Reserves	<u>5,749,669</u>	<u>124,572,789</u>	<u>4,691,599</u>	<u>(1,058,070)</u>	<u>-18.4%</u>
<b>Total Expenditures/Appropriations &amp; Ending Balance/Reserves</b>	<b><u>\$161,118,494</u></b>	<b><u>\$162,369,032</u></b>	<b><u>\$130,347,789</u></b>	<b><u>(\$30,770,705)</u></b>	<b><u>-19.1%</u></b>

\*Percent change is budget to budget.

**CHAFFEY COMMUNITY COLLEGE DISTRICT**  
**2024-2025 ADOPTED BUDGET**  
**MEASURE P BOND PROJECTS BUDGETED**

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**Measure P Bond**

<u>Projects</u>	<u>2024-2025 Adopted Budget</u>
1.2 Instructional Building 1, Chino	7,010,184
1.3 Instructional Building 1, Fontana	2,935,613
1.11 Automotive Technology Lab	4,670,682
2.2 Campus Center, Fontana	3,660,519
2.5 Library	56,232,473
2.8 Maintenance & Campust Police, Fontana	334,571
4.1 Michael Alexander Campus Center Renovation	21,451,913
5.9.1 Central Plant/Phase 1C, Boiler Retrofit	541,517
6.3 Parking & Vehicular Circulation, Fontana	2,222,686
6.6 Swimming Pool Renovation	4,992,290
7.1 Site Acquisitions & Master Planning, Fontana and Ontario	95,663
7.2 Swing Space	853,704
7.3 Ontario Campus Development	46,315
7.3.1 Ontario Campus, Parking & Vehicular Circulation	1,745,145
7.3.2 Ontario Campus, Welcome Center	4,146,437
7.3.3 Ontario Campus, Instructional Building 1	2,752,886
7.4 Instructional Equipment	1,500,000
7.7 Campus Wide Upgrades	4,654,935
9.0 Unallocated Reserves	5,808,657
	\$125,656,190

# 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

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

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

##### STATE INCOME

State Apportionment – The primary revenue source for the unrestricted general fund budget is state apportionment revenue. It is a combination of student enrollment fees, local property taxes, Education Protection Act (EPA) and state apportionment revenue. The Student Centered Funding Formula (SCFF) began

in 2018-2019 and allocates funding based on a combination of FTES (70%), low-income students served (20%), and student success metrics (10%).

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

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

Mandated Costs – Regulations require the District to provide some services that may be partially reimbursed by the state (for example, health services and collective bargaining costs). Districts may opt-in to the State Mandate Programs Block Grant rather than filing a reimbursement claim and be reimbursed \$35.75 per prior year FTES, if state funds are available.

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

1. 50% must be returned to winners,
2. 16% is maintained for overhead costs of the lottery commission,
3. 34% is distributed to K-12 and community college districts in California.

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

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

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

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

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

### LOCAL INCOME

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

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

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

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

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

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

Enrollment Fees – For the 2024-2025 fiscal year, the per unit enrollment fee is \$46.



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

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

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

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

Student Transportation Fees – Student approved fee for Omnitrans bus passes. Current student transportation fees for Fall 2024 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 2025 term, students with 6 units or more will be charged \$6 per summer term. Students with fewer than 6 units will be charged \$5 per summer term.

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

## EXPENDITURES

### ACADEMIC SALARIES

Instructional Contract – All teaching faculty positions.

Non-Instructional Contract – Non-instructional academic positions, such as counselors, librarians, coordinators and reassignments.

Non-Instructional Management – Academic management positions.

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

Non-Instructional Hourly – Hourly non-instructional staff, working in counseling or the library, instructional faculty assigned additional time for non-instructional functions, etc.

### CLASSIFIED SALARIES

Non-Instructional Contract – Classified service oriented positions, such as clerical and custodial positions.

Non-Instructional Management – Classified management and supervisory positions.

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

Non-Instructional Hourly – All hourly, short-term, service-oriented positions, including student employees and substitutes for clerical and custodial positions. Projections are based on prior year utilization and projected needs.

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

### EMPLOYEE BENEFITS

State Teachers Retirement System (STRS) – Calculation is based on a percentage of projected employee salaries as regulated by the agency. The employer paid portion for STRS for 2024-2025 is 19.10%.

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

Public Employees Retirement System (PERS) – Calculation is based on a percentage of projected employee salaries as regulated by the agency. The employer paid portion of PERS for 2024-2025 is 27.05%.

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 2024-2025.

Workers' Compensation Insurance – Calculation is based on a percentage of projected employee salaries as regulated by the agency and is 2.11% for 2024-2025.

#### BOOKS AND SUPPLIES

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

Supplies – Instructional supplies, office supplies, etc.

#### OPERATING EXPENSES

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

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

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

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

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

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

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

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

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

CAPITAL OUTLAY

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

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

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

Computer Equipment – For purchase of computer equipment.

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

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

Technology Plan – To purchase technical equipment including computers.

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

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

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

OTHER OUTGO

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

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

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

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

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

RESERVES AND ENDING BALANCE

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

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

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

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

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

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

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

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

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

Enrollment Reserve – To address possible enrollment declines.

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

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

# CHAFFEY COMMUNITY COLLEGE DISTRICT

## GLOSSARY OF TERMS

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

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

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

LOCAL INCOME

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

Parking Fees – Based on prior year revenue with an amount added for growth. Parking fees are \$30 for Fall 2024 and Spring 2025 and \$15 for Summer 2025 for both regular and CCPG students. Motorcycle parking fees are \$10 for Fall 2024 and Spring 2025 and \$10 for Summer 2025. These fees are within the limits allowed by the Education Code. These funds are restricted by the Education Code to parking related expenditures.

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

Student Representation Fee – Moneys collected pursuant to EC §76060.5 that provides for a student representation fee of two (\$2) dollars per semester. One dollar (\$1) of every two-dollar (\$2) fee collected shall be expended to establish and provide support for governmental affairs representatives of local or statewide student body organizations who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the state government, and support student participatory governance meetings and activities. The remaining dollar will be distributed

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

**EXPENDITURES**

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