

# FY 2025-26 SECOND QUARTER FISCAL REPORT

PERIOD ENDING DECEMBER 31, 2025

DISTRICT BUDGET ADVISORY COMMITTEE

February 24, 2026

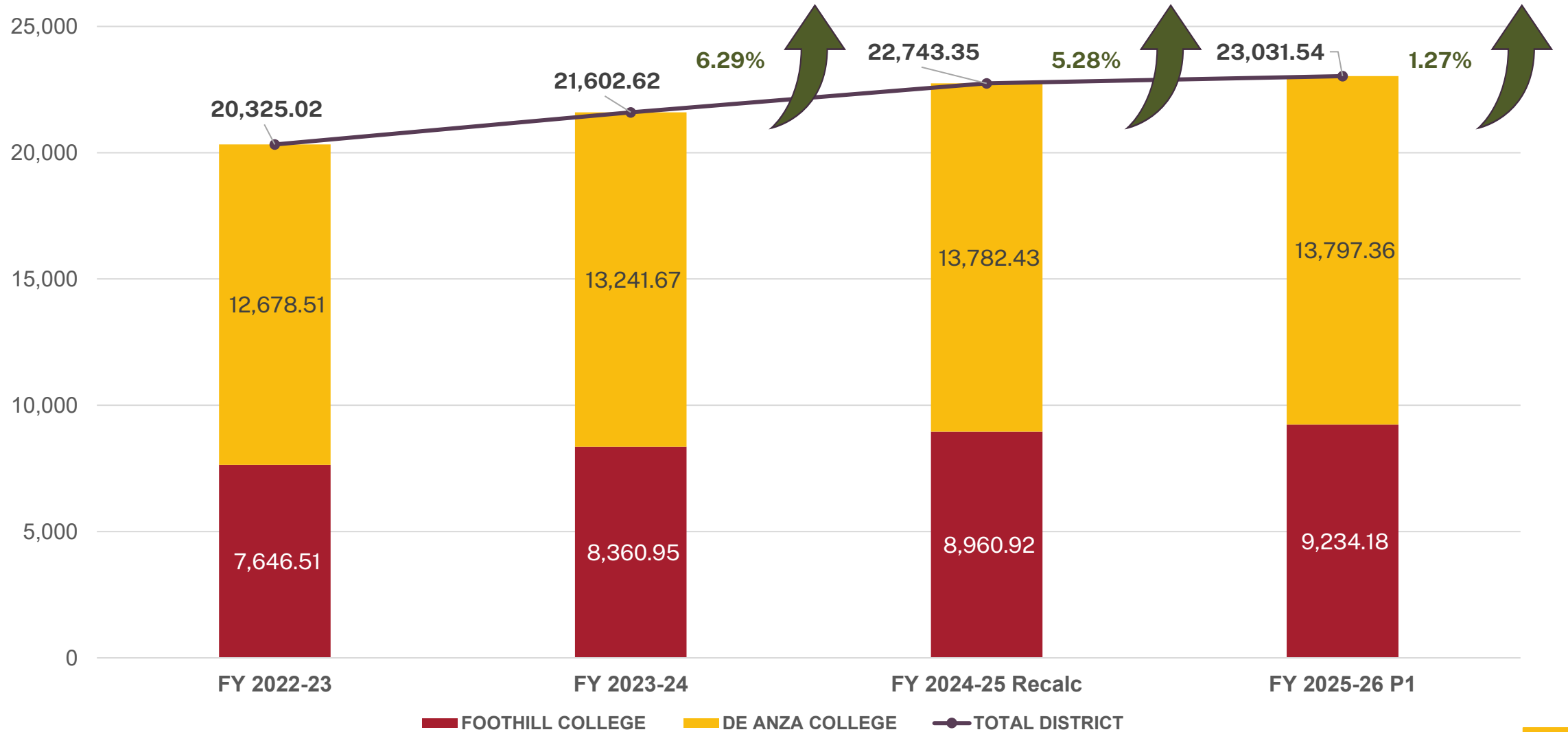


**FOOTHILL-DE ANZA**  
COMMUNITY COLLEGE DISTRICT

# ENROLLMENT RECAP

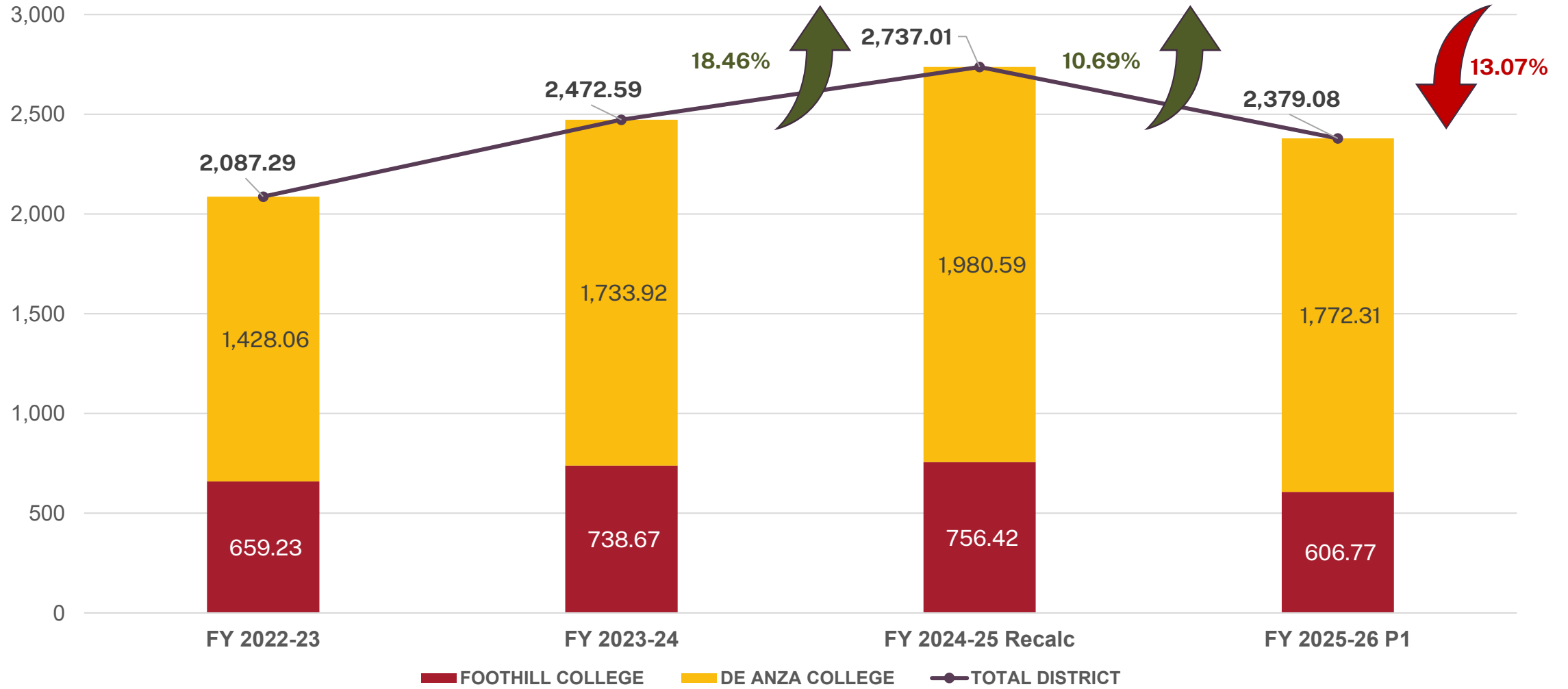


# ENROLLMENT | RESIDENT FTES



FTES - Full-Time Equivalent Students

# ENROLLMENT | NON-RESIDENT FTES



# ENROLLMENT | BREAKDOWN OF RESIDENT FTES



	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 P1
Noncredit	231.59	184.88	182.74	199.95	126.89	4.36
CDCP	90.27	142.31	310.09	386.20	461.13	445.53
Special Admit	1,189.71	1,159.27	1,532.86	1,557.46	1,453.25	1,700.30
Incarcerated	0.00	0.00	15.09	15.51	0.00	0.00
Credit	22,093.12	19,256.59	18,284.24	19,443.50	20,710.90	20,682.80

■ Credit ■ Incarcerated ■ Special Admit ■ CDCP ■ Noncredit

# SECOND QUARTER FINANCIAL SUMMARY



# UNRESTRICTED GENERAL PURPOSE FUND (FUND 14)

## Q1 vs. Q2 Revised Budget

	FY 2025-26 Q1 Revised	FY 2025-26 Q2 Revised	Changes
Total Revenue	\$ 247,781,300	\$ 247,781,300	-
Total Expenses & Net Transfers	\$ 246,282,533	\$ 246,302,533	\$ 20,000
<b>Net Operating Activity</b>	<b>\$ 1,498,767</b>	<b>\$ 1,478,767</b>	<b>(\$ 20,000)</b>
Beginning Fund Balance	\$ 38,347,877	\$ 38,347,877	-
<b>Projected Ending Fund Balance</b>	<b>\$ 39,846,644</b>	<b>\$ 39,826,644</b>	<b>(\$ 20,000)</b>

# PROJECTED ACTUALS



# TOTAL UNRESTRICTED GENERAL FUNDS (FUNDS 14)

## Q1 vs. Q2 Projected Actuals

	FY 2025-26 Q1 Projected	FY 2025-26 Q2 Projected	Changes
Total Revenue	\$ 247,781,300	\$ 249,181,300	\$ 1,400,000
Total Expenses & Net Transfers	\$ 246,282,533	\$ 251,890,868	\$ 5,608,335
<b>Net Activity</b>	<b>\$ 1,498,767</b>	<b>(\$ 2,709,568)</b>	<b>(\$ 4,208,335)</b>
Beginning Fund Balance	\$ 38,347,877	\$ 38,347,877	\$0
<b>Projected Ending Fund Balance</b>	<b>\$ 39,846,644</b>	<b>\$ 35,638,309</b>	<b>(\$ 4,208,335)</b>
% of Fund Balance to Expenses	<b>16.18%</b>	<b>14.15%</b>	

# TOTAL UNRESTRICTED GENERAL FUNDS (FUNDS 14 & 15)

## Q1 vs. Q2 Projected Actuals

	FY 2025-26 Q1 Projected	FY 2025-26 Q2 Projected	Changes
Total Revenue	\$ 260,470,439	\$ 262,120,439	\$ 1,650,000
Total Expenses & Net Transfers	\$ 255,676,713	\$ 262,159,549	\$ 6,482,835
<b>Net Activity</b>	<b>\$ 4,793,726</b>	<b>(\$ 39,109)</b>	<b>(\$ 4,832,835)</b>
Beginning Fund Balance	\$ 52,144,941	\$ 52,144,941	\$0
<b>Projected Ending Fund Balance</b>	<b>\$56,938,667</b>	<b>\$52,105,832</b>	<b>(\$ 4,832,835)</b>
% of Fund Balance to Expenses	<b>22.27%</b>	<b>19.88%</b>	



# TOTAL UNRESTRICTED GENERAL FUND (FUND 14 & 15)

## Allocation of Projected Fund Balance

	FY 2025-26 Q1 Revised	FY 2025-26 Q2 Revised	Changes
<b>Assigned To</b>			
• Carryforwards	\$ 11,714,825	\$ 9,500,000	(\$ 2,214,825)
• Full-Time Faculty Hiring Support*	\$ 1,540,000	\$ 1,540,000	-
• 5% Reserve Fund	\$ 12,389,065	\$ 12,459,065	\$ 70,000
<b>Stability Fund</b>	\$ 14,202,754	\$ 12,139,244	(\$ 2,063,510)
<b>FUND 14 – Projected Ending Fund Balance</b>	<b>\$ 39,846,644</b>	<b>\$ 35,638,309</b>	<b>(\$ 4,208,335)</b>
<b>FUND 15 – Projected Ending Fund Balance</b>	<b>\$ 17,092,023</b>	<b>\$ 16,467,523</b>	<b>(\$ 624,500)</b>
<b>Total Projected Fund Balance (FUND 14 &amp;15 )</b>	<b>\$ 56,938,667</b>	<b>\$ 52,105,832</b>	<b>(\$ 4,832,835)</b>

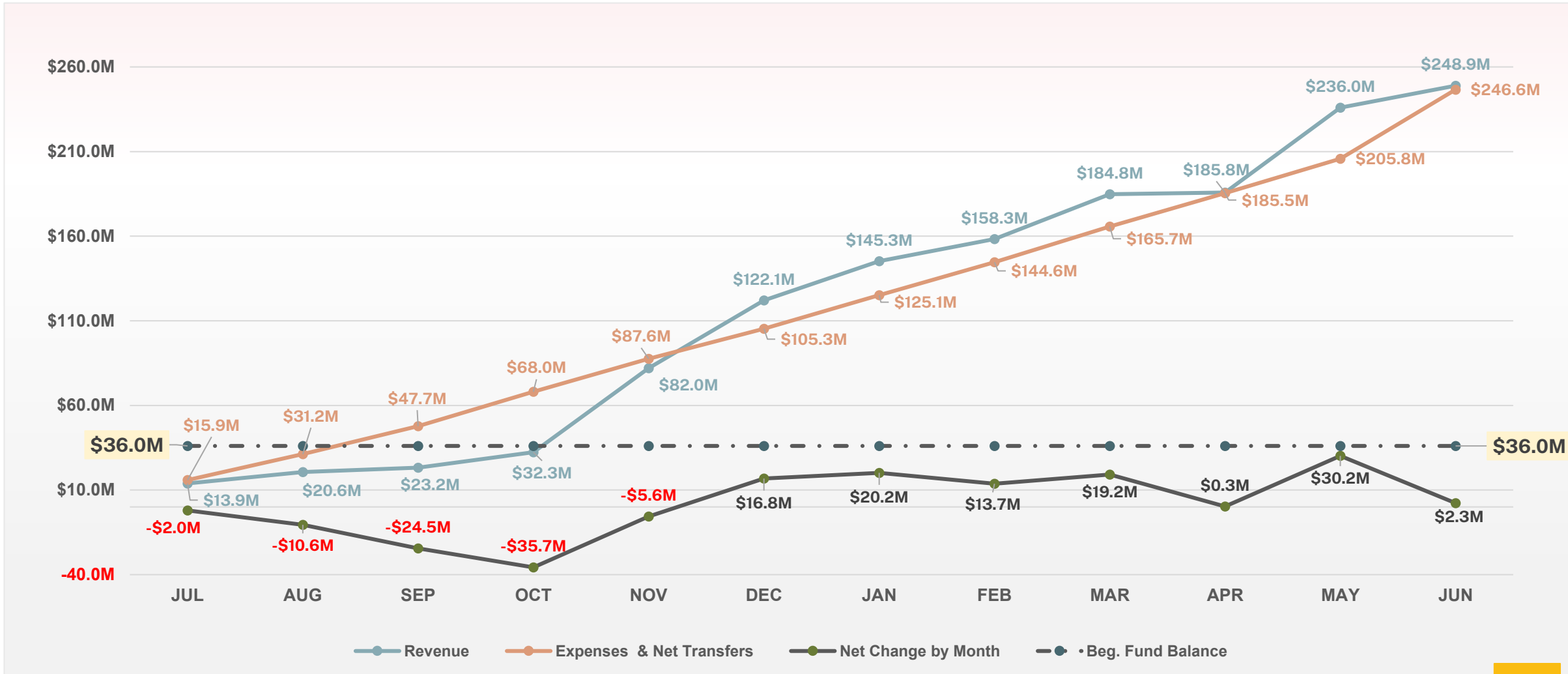
\* Amount that exceeds the annual State FTF Hiring Allocation

# TRENDS ANALYSIS



# REVENUE VS. EXPENDITURES/TRANSFERS TREND

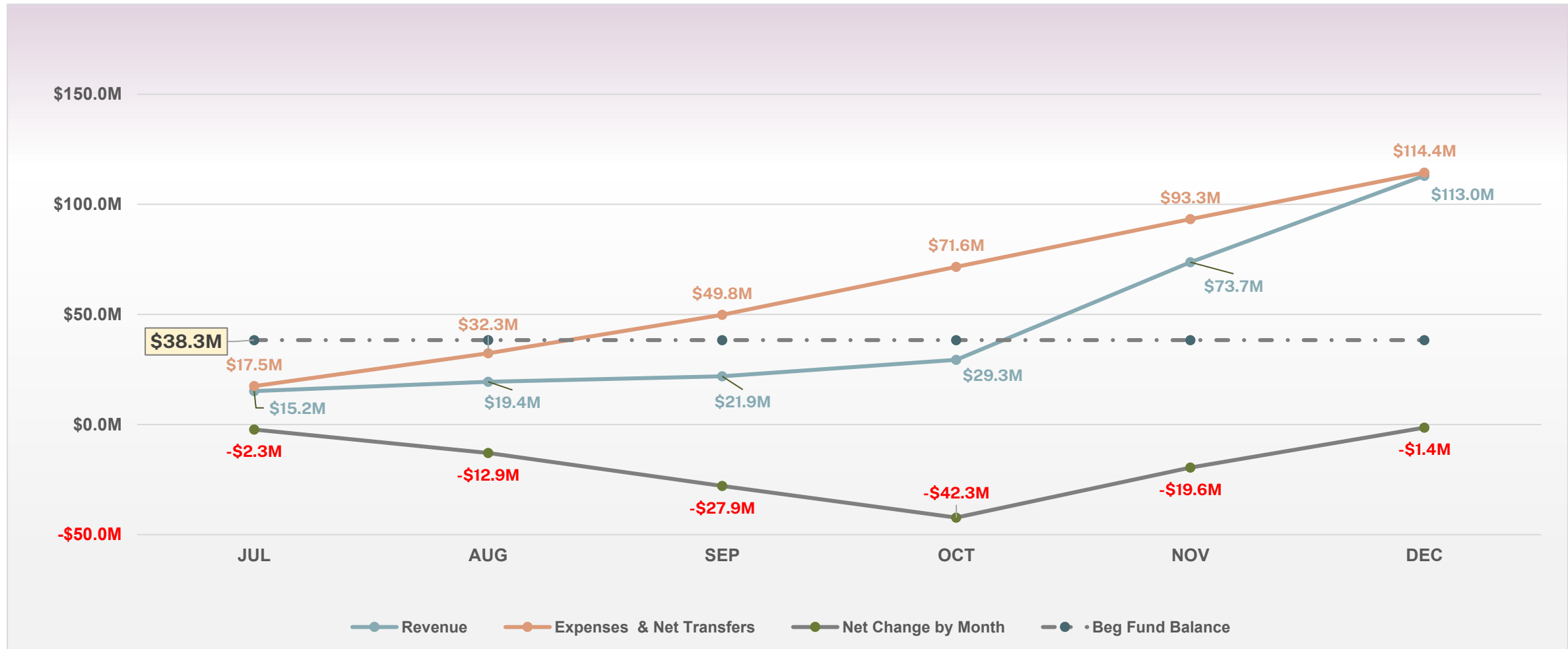
## FY 2024-25 – FUND 14 (CUMULATIVE)



Foothill-De Anza CCD was not officially notified as a community supported district until July 2025 (one month after the end of the fiscal year). The revenue on this chart still show as if the District is apportionment-based.

# REVENUE VS. EXPENDITURES/TRANSFERS TREND

## FY 2025-26 – FUND 14 (CUMULATIVE YEAR-TO-DATE)



This is the first year that revenues come in consistent with other community supported districts. No state apportionment revenue.

**THANK YOU**

