FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT

FY 2026 – 2027 ADOPTED BUDGET

FOOTHILL – DE ANZA COMMUNITY COLLEGE DISTRICT

12345 El Monte Rd., Los Altos Hills, CA 94022

FOOTHILL COLLEGE

12345 El Monte Rd., Los Altos Hills, CA 94022
1070 Innovation Way, Sunnyvale, CA 94089

DE ANZA COLLEGE

21250 Stevens Creek Blvd., Cupertino, CA 95014

FOOTHILL - DE ANZA COMMUNITY COLLEGE DISTRICT

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FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT

2026-2027 ADOPTED BUDGET
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FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT

FY 2026-27 Adopted Budget

OUR VALUES, OUR DIRECTION

Foothill-De Anza Community College District has always been guided by a clear and unwavering commitment: access, equity, and student success. These values remain our north star as we enter a new and defining chapter in the District's financial history.

With the FY 2026-27 Adopted Budget, the District continues to officially operate as a Community-Supported District (also known as a Basic Aid District). This means that local revenues, primarily property taxes collected within our service area, now exceed what the state would otherwise provide. Achieving Basic Aid status is not an optional choice or a milestone granted by designation; it is the direct mathematical result of our local property tax revenues exceeding our state-calculated apportionment limit-a transition shaped over time as key financial and operational factors converged.

But reaching this milestone also requires us to think differently about our finances. The shift to Basic Aid status brings both opportunity over time as property tax revenues compound and notable resource increases are realized, but it also instantly brings new responsibility to serve as our own fiscal guarantor and backstop for stabilization funding that would have normally been available under the state's funding model when unexpected revenue shortfalls or unplanned expenses cause operating deficits. While Basic Aid status unlocks greater financial flexibility and independence from state budget volatility, it also immediately shifts full fiscal risk directly onto the District. Operating without the safety net of state apportionment requires a disciplined fiscal strategy focused on restoring the stability fund and building up healthy reserves to protect and maintain our long-term financial stability. At this early stage, the District is still transitioning to Basic Aid, and it will not realize greater financial flexibility until it is further into Basic Aid funding.

What "Basic Aid" Means and What It Isn't

In a traditional state-funded district, revenue rises and falls with student enrollment - more students generally mean more state money. As a Basic Aid District, that direct link is broken. Our primary revenue source is now local property taxes, which grow at their own pace and are not automatically tied to the number of students we enroll.

This decoupling works in two important ways:

- Enrollment growth does not automatically generate more revenue as it once did under the state formula.
- The state's annual Cost-of-Living Adjustment (COLA) is a percentage increase applied to state funding, which no longer flows directly to us as additional revenue. A 4.31% state COLA does not mean a 4.31% increase in our operating revenue budget.

Equally important: becoming a Basic Aid District does not change the cost of educating students. Our expenses (salaries, programs, facilities) reflect the needs of our students and communities, not our funding status. Basic Aid changes how we receive revenue, not how we spend our resources.

THE CONTINUED IMPORTANCE OF CREDIT ENROLLMENT

Although our revenue is no longer driven by enrollment in the traditional sense, credit enrollment still matters greatly. The state uses credit Full-Time Equivalent Students (FTES), defined as a measure of how many students enroll in credit courses, as a key factor in determining a district's Basic Aid funding.

Maintaining and growing resident credit enrollment ensures the District retains a Community-Supported District status and continues to benefit from local property tax revenues that exceed the state formula funding. In short, strong credit enrollment is the foundation that keeps Basic Aid status intact, and it remains central to our financial health.

OVERVIEW

The FY 2026-27 Adopted Budget marks a historic moment for the Foothill-De Anza Community College District. This is the second Adopted Budget with revenues primarily rooted in local sources as a Community-Supported (Basic Aid) District. It also closes one chapter of the District's dependence on state revenues and opens a new chapter of community-supported funding.

Despite continued volatility in nonresident revenues and a constrained state fiscal environment, this budget reflects a responsible and forward-looking financial plan. One that prioritizes long-term stability, reinvestment in student outcomes, and readiness for both emerging opportunities and known risks. This year will serve as the planning year to develop a plan to fully transition toward a community-supported district. While Foothill-De Anza continues to commit to its mission and its students, the new funding environment will change how we make decisions, with the understanding that resources are still finite. Our District will align resources with priorities that advance student success, employee well-being, and regional needs.

BUDGET SUMMARY

The Adopted Budget for FY 2026-27 reflects the focus on property taxes and enrollment fees on the revenue side. On the expenditure side, this budget reflects the continuing commitments of our District toward student success as we plan for being intentional about enrollment and offerings that consider both demand and impact, improving how we work, including our processes, decision-making, and use of resources, and planning for long-term sustainability, and living within our means, recognizing that the benefits of being community-supported will take time to fully realize.

The state budget includes a proposed Cost-of-Living Adjustment (COLA) of 4.31%. This COLA raises the funding rates used in the state's Student Centered Funding Formula (SCFF). However, as described above, because the District is now a Basic Aid District, this COLA does not translate into additional state apportionment revenue. Instead, local property taxes and student enrollment fees drive total revenue. FY 2026-27 also marks the District's exit from hold-harmless funding since the inception of the SCFF in FY 2018-19. While it does not materially impact the District's revenue, it matters because it closes the chapter in the District's financial history of dependence on state apportionment and of actively chasing enrollment at the expense of better supporting the students we already serve.

TRANSITION TO THE STUDENT CENTERED FUNDING FORMULA (SCFF)

For the past seven years, Foothill-De Anza was protected by a "Hold Harmless" provision in state law under the Student Centered Funding Formula (SCFF). Under this protection, the District continued to receive revenue growth despite declining enrollment as the state guaranteed funding levels at least equal to in prior years. Those annual COLAs were applied to the District's FY 2017-18 revenue base, adding approximately $50 million in ongoing funds over that period – even during years when enrollment was declining. The District is closing this fiscal chapter.

In FY 2026-27, the District is funded based on its actual current-year performance under the SCFF. Under current state law, districts receive the greatest of three calculated amounts:

- Current-year SCFF calculated revenue (based on actual metrics);
- Prior year Total Computational Revenue (TCR) plus current year COLA; or
- A minimum funding floor set at the FY 2024-25 TCR level.

The District's SCFF metrics, driven by enrollment (FTES), supplemental allocation, and student success outcomes, have grown enough to surpass the fixed funding floor of $192 million set in FY 2024-25.
This means the District has officially "closed the Hold Harmless gap" and is now funded by the formula itself. This achievement reflects not only enrollment recovery, but also meaningful progress in student support and success – exactly the kind of outcomes Foothill College and De Anza College have been working to improve.

REVENUE: HOW THE DISTRICT IS FUNDED

The Adopted Budget plans for $252.9 million in Unrestricted General Fund (UGF) revenue. The UGF is the fund that supports the District's core operations. This represents a -$1.3 million decrease over the 2026-27 Tentative Budget.

The final Resident credit enrollment for FY 2025-26 is 23,061 FTES - an increase of 317 FTES, or 1.4%, over the prior year. This continued enrollment growth strengthens the SCFF metrics and reinforces the District's Basic Aid status for the year ahead.

How is revenue determined?

- State Apportionment: $202.8 million - the amount the state formula calculates the District would receive based on SCFF metrics.
- Local Revenue (Property Taxes and Other Local Sources): $208.7 million - the amount the District projects it will receive as a Basic Aid District, exceeding the state formula by $5.91 million. This "overage" is what makes the District Basic Aid.

NONRESIDENT REVENUE: A VOLATILE AND UNCERTAIN SOURCE

International and out-of-state (nonresident) students pay an additional fee, and these fees are included in the Total Unrestricted General Fund, which supports the District's daily operations, including payroll, and provides a buffer to ensure the monthly cash flow. This makes nonresident revenue one of the most consequential and most unpredictable portions of the District's UGF budget.

Before the COVID-19 pandemic, the District relied on nearly $27 million in nonresident revenue annually. Since then, nonresident enrollment has fluctuated significantly:

Our Long-Term Strategy

Because nonresident revenue is too unpredictable to rely on for ongoing expenses, the District's plan is to determine a more realistic revenue level to support ongoing expenditures, while treating any excess to fund one-time strategic investments and reserve building. This protects the District from having to make sudden, painful budget cuts if nonresident enrollment drops, as has been the case in the past.

- Unit losses in a single year have ranged from 11% to 28%, averaging 28,000 units.
- Revenue losses reached $5.5 million in a single year and $10.4 million over three years (FY 2019-20 through FY 2021-22).
- These losses were partially hidden by Hold Harmless protections and rising per-unit tuition rates, a cushion that no longer exists.

For FY 2026-27, nonresident revenue is budgeted at $22.2 million, or roughly 9% of total revenues. This is $784,300 lower than the Tentative Budget, reflecting an 8% decline in projected credit units (from 164,800 pre-pandemic to 87,700 projected for this year). With a higher per-unit rate than in past years, any further enrollment decline will have a proportionally larger dollar impact.

Current geopolitical conditions, federal immigration policies, and ongoing visa restrictions and cancellations add significant uncertainty to international enrollment projections. The District cannot control these factors, and their impact can materialize quickly and without warning.

EXPENDITURES

Total estimated general fund expenditures and net transfers for FY 2026-27 are projected at $256.4 million - an overall increase of $3.9 million in both one-time and ongoing from the Tentative Budget.

The key drivers of this increase are:

- **Salaries and Benefits (+$4.6 million):** This includes a one-time $2.5 million increase in part-time certificated (faculty) salaries to support one-time load augmentation on achieving intentional enrollment targets in the future; $1.1 million increase to backfill for PDL and Article 18 (Reduced Work Load); a $1.4 million increase in employee benefits, driven by slightly higher CalPERS health premium rates for active employees and retirees, as well as payroll-driven benefit costs tied to higher salaries; and $400,000 in savings from positions and other staffing adjustments.

- **Supplies & Material, Operating & Capital Costs (-$1.75):** This includes an increase to Supplies, Operating and Capital by $300,000 for campus operations and a $2 million decrease in Operating for insurance, which will be paid from the Self-Insurance Fund with a General Fund Support Transfer reflected in the increased Support Transfer category.

- **Support Transfers (+$1 million):** The net increase of $1 million is a result of the following: an increase in FH DSPS state categorical allocation; the transfer of positions from Parking Fund to the new Affordable Student Housing fund, resulting in a -$1.3 million decrease in the General Fund support requirement; a $300,000 increase in the transfer out to support FH Health Fee Fund; and a $2 million transfer for insurance liabilities paid from the Self-Insurance Fund.

FUND BALANCE AND FINANCIAL RESERVES

The Adopted Budget projects a net operating result of -$3.5 million (deficit). The projected ending fund balance on June 30, 2027, is $27.2 million. Note that this budget only includes half of negotiated health benefit increases and does not include any negotiated salary settlements with bargaining units or augmentation to support rising operational costs.

Within the fund balance, the District maintains a dedicated Stability Fund. The Stability Fund is projected to be $6.9 million by June 30, 2027.

Rebuilding the reserve is a priority. The State Chancellor's Office Fiscal Forward guidelines recommend that districts maintain reserves equal to at least two months of General Fund operational expenses. For Foothill-De Anza, that benchmark is approximately $42.7 million - a long-term target toward fiscal responsibility.

Fund Balance at Foothill-De Anza

Foothill-De Anza defines its fund balance as the fund's available funds at the end of the fiscal year. It is further broken down as:

- **CARRY FORWARD FUNDS**: Operating surplus from prior years for Foothill College, De Anza College, and Central Services.
- **RESERVED FUNDS**: Defined by Board Policy as 5% of total revenues.
- **STABILITY FUNDS**: A reserve designed to absorb unexpected shocks such as mid-year state budget cuts, sudden revenue shortfalls, or other financial disruptions.

LOOKING AHEAD

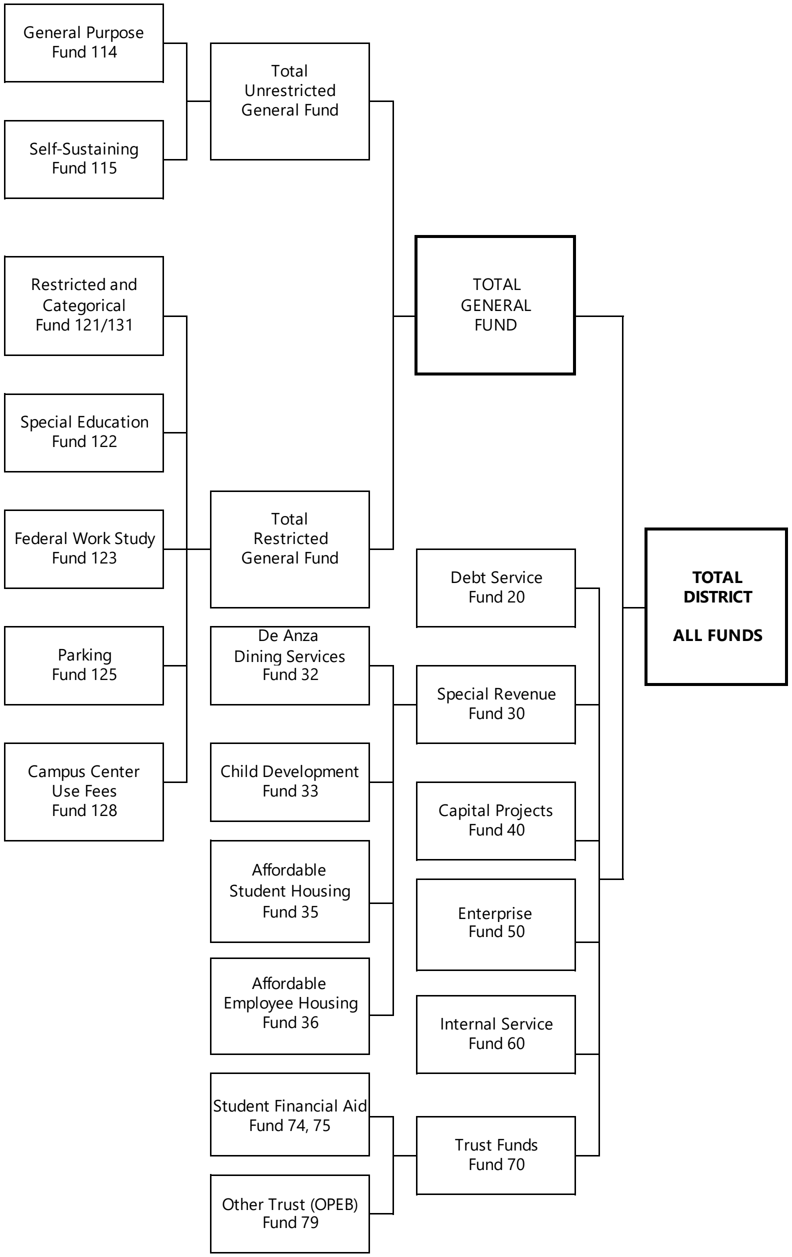
Foothill-De Anza's transition to the SCFF formula and Basic Aid status represents more than a financial milestone. It reflects the community's collective investment in our students and our mission. Progress in enrollment recovery, student support, and institutional planning has positioned the District well for the years ahead, even as challenges remain.

As the District plans for FY 2026-27 and beyond, the priorities are clear: strategic investment in student-centered and equity programs, fiscal discipline, a stronger reserve position, and transparent communication with our Board of Trustees and the communities we serve.

As we navigate this new chapter, our compass remains unchanged: access, equity, and student success. Looking forward to facing these opportunities and challenges together as one district with a shared purpose and mission!

Christopher F. Dela Rosa, D.M.
Vice Chancellor, Business Services

ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2026-27 Adopted Budget Summary
General Funds

REVENUE	General Fund 114	Self-Sustaining Fund 115	**Total Unrestricted General Fund**	Restricted & Categorical Fund 121/131	Special Education Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	**Total Restricted General Fund**	**TOTAL GENERAL FUND**
Federal Revenue	$ 0	$ 0	**$ 0**	$ 2,900,052	$ 0	$ 600,900	$ 0	$ 0	**$ 3,500,952**	**$ 3,500,952**
State Revenue	23,314,700	6,744,688	**30,059,388**	63,445,153	4,657,101	0	0	0	**68,102,254**	**98,161,642**
Local Revenue	229,576,200	8,223,185	**237,799,385**	3,758,266	0	0	0	1,623,000	**5,381,266**	**243,180,650**
TOTAL REVENUE	**$ 252,890,900**	**$ 14,967,873**	**$ 267,858,773**	**$ 70,103,470**	**$ 4,657,101**	**$ 600,900**	**$ 0**	**$ 1,623,000**	**$ 76,984,472**	**$ 344,843,244**
EXPENSES										
Certificated Salaries	$ 103,465,144	$ 1,331,215	**$ 104,796,359**	$ 9,980,328	$ 3,497,886	$ 0	$ 0	$ 99,349	**$ 13,577,563**	**$ 118,373,922**
Classified Salaries	48,027,762	2,709,547	**50,737,309**	16,805,317	3,299,583	543,622	1,179,087	652,767	**22,480,376**	**73,217,685**
Employee Benefits	67,654,201	1,354,132	**69,008,334**	10,394,709	2,830,731	0	333,353	404,393	**13,963,186**	**82,971,519**
Materials and Supplies	2,971,181	357,700	**3,328,881**	2,075,860	11,000	0	0	35,000	**2,121,860**	**5,450,741**
Operating Expenses	20,657,905	7,923,237	**28,581,142**	22,443,573	60,000	57,278	100,000	140,000	**22,800,851**	**51,381,993**
Capital Outlay	3,178,254	313,000	**3,491,254**	7,153,401	7,000	0	0	105,000	**7,265,401**	**10,756,655**
TOTAL EXPENSES	**$ 245,954,447**	**$ 13,988,832**	**$ 259,943,279**	**$ 68,853,188**	**$ 9,706,200**	**$ 600,900**	**$ 1,612,440**	**$ 1,436,509**	**$ 82,209,236**	**$ 342,152,515**
TRANSFERS AND OTHER										
Transfers-in	$ 0	$ 0	**$ 0**	$ 300,000	$ 5,049,099	$ 0	$ 1,612,440	$ 0	**$ 6,961,539**	**$ 6,961,539**
Other Sources	0	0	**0**	0	0	0	0	0	**0**	**0**
Intrafund Transfers	75,000	(75,000)	**0**	0	0	0	0	0	**0**	**0**
Transfers-out	(10,514,708)	0	**(10,514,708)**	0	0	0	0	0	**0**	**(10,514,708)**
Contingency	0	0	**0**	0	0	0	0	0	**0**	**0**
Other Outgo	0	0	**0**	(5,314,648)	0	0	0	0	**(5,314,648)**	**(5,314,648)**
TOTAL TRANSFERS/OTHER SOURCES	**$ (10,439,708)**	**$ (75,000)**	**$ (10,514,708)**	**$ (5,014,648)**	**$ 5,049,099**	**$ 0**	**$ 1,612,440**	**$ 0**	**$ 1,646,891**	**$ (8,867,817)**
FUND BALANCE										
Net Change in Fund Balance	$ (3,503,255)	$ 904,041	**$ (2,599,214)**	$ (3,764,365)	$ 0	$ 0	$ 0	$ 186,491	**$ (3,577,874)**	**$ (6,177,087)**
Beginning Balance, July 1	30,670,705	12,575,020	**43,245,725**	20,052,220	0	0	0	1,040,391	**21,092,611**	**64,338,336**
Adjustments to Beginning Balance	0	0	**0**	0	0	0	0	0	**0**	**0**
NET FUND BALANCE, June 30	**$ 27,167,450**	**$ 13,479,061**	**$ 40,646,511**	**$ 16,287,854**	**$ 0**	**$ 0**	**$ 0**	**$ 1,226,883**	**$ 17,514,737**	**$ 58,161,249**

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2026-27 Adopted Budget Summary
All Funds

REVENUE	**TOTAL GENERAL FUND**	Debt Service Fund 20	Child Development Fund 33	Affordable Student Housing Fund 35*	Affordable Employee Housing Fund 36*	Capital Projects Fund 40	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	**TOTAL DISTRICT ALL FUNDS**	Internal Service Fund 60
Federal Revenue	$ 3,500,952	$ 0	$ 30,000	$ 0	$ 0	$ 0	$ 27,260,431	$ 0	$ 30,791,383	$ 0
State Revenue	98,161,642	0	1,165,250	0	0	3,200,000	10,600,000	0	113,126,892	0
Local Revenue	243,180,650	97,872,021	3,337,600	1,906,358	971,893	2,575,000	1,350,000	0	351,193,523	85,554,447
TOTAL REVENUE	**$ 344,843,244**	**$ 97,872,021**	**$ 4,532,850**	**$ 1,906,358**	**$ 971,893**	**$ 5,775,000**	**$ 39,210,431**	**$ 0**	**$ 495,111,798**	**$ 85,554,447**
EXPENSES										
Certificated Salaries	$ 118,373,922	$ 0	$ 260,537	$ 0	$ 0	$ 0	$ 0	$ 0	$ 118,634,460	$ 0
Classified Salaries	73,217,685	0	2,619,135	0	0	2,371,444	0	0	78,208,264	0
Employee Benefits	82,971,519	0	1,527,140	0	0	1,263,210	0	0	85,761,869	87,607,616
Materials and Supplies	5,450,741	0	419,400	43,926	6,447	0	0	0	5,920,514	0
Operating Expenses	51,381,993	0	77,000	2,743,607	502,194	15,576,602	1,350,000	0	71,631,396	0
Capital Outlay	10,756,655	0	50,000	0	0	35,462,112	0	0	46,268,767	0
TOTAL EXPENSES	**$ 342,152,515**	**$ 0**	**$ 4,953,213**	**$ 2,787,533**	**$ 508,641**	**$ 54,673,368**	**$ 1,350,000**	**$ 0**	**$ 406,425,270**	**$ 87,607,616**
TRANSFERS AND OTHER										
Transfers-in	$ 6,961,539	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,500,000	$ 8,461,539	$ 2,053,169
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(10,514,708)	0	0	0	0	0	0	0	(10,514,708)	0
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	(5,314,648)	(97,872,021)	0	0	0	0	(37,860,431)	0	(141,047,100)	0
TOTAL TRANSFERS/OTHER SOURCES	**$ (8,867,817)**	**$ (97,872,021)**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ (37,860,431)**	**$ 1,500,000**	**$(143,100,269)**	**$ 2,053,169**
FUND BALANCE										
Net Change in Fund Balance	$ (6,177,087)	$ 0	$ (420,363)	$ (881,175)	$ 463,253	$ (48,898,368)	$ 0	$ 1,500,000	$ (54,413,741)	$ 0
Beginning Balance, July 1	64,338,336	92,366,543	4,633,702	1,444,182	74,328	145,507,005	15,025	55,263,996	363,643,118	(0)
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	**$ 58,161,249**	**$ 92,366,543**	**$ 4,213,339**	**$ 563,007**	**$ 537,581**	**$ 96,608,637**	**$ 15,025**	**$ 56,763,996**	**$ 309,229,377**	**$ 0**

* Affordable Student Housing is at McCellean Terrace and Affordable Employee Housing is at Scholar's Row at the Sevens

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2026-27

TRANSFER TO

TRANSFER FROM

	Unrestricted General Funds		Restricted General Funds					All Other Funds								
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	De Anza Dining Srvs 32	Child Developmt 33	Capital Projects 40	Enterprise Fund 50	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	Total
114			300,000	5,049,099		1,612,440							2,053,169		1,500,000	10,514,708
115	75,000															75,000
121/131																0
122																0
123																0
125																0
128																0
20																0
32																0
33																0
40																0
50																0
60																0
74/75																0
79																0
Total	**$ 75,000**	**$ -**	**$ 300,000**	**$5,049,099**	**$ -**	**$1,612,440**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,053,169**	**$ -**	**$1,500,000**	**$ 10,589,708**

Inter-Fund Transfers:

Fund 114 to 122:	5,049,099	for Special Ed match
Fund 114 to 121/131	300,000	to close FH Health Fees
Fund 114 to 125:	1,612,440	to offset Parking Fund operating deficit
Fund 114 to 600	2,053,169	for Self-Insurance Fund
Fund 114 to 79:	1,500,000	for 2026-27 OPEB liability
Total Inter-Fund Transfer	**$10,514,708**	

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 114 to 115:		
Fund 115 to 114:	75,000	Foothill Commencement
Total Intra-Fund Transfer	**$ 75,000**	

Inter-Fund Transfer	**10,514,708**
Intra-Fund Transfer	**75,000**
Total Transfers	**$ 10,589,708**

GENERAL PURPOSE FUND

Fund 114

The General Purpose Fund is part of the unrestricted general fund. This fund accounts for the majority of the district's revenues and expenditures. In 2024-25, the district transitioned from state apportionment under the Student Centered Funding Formula (SCFF) to a Community Supported funding status, also known as Basic Aid. The funding status change occurs when a district receives more in local property taxes and enrollment fees over its state apportionment calculated Total Computational Revenue (TCR).

Under the Community Supported funding model, in addition to the main sources of local property taxes and enrollment fees, the District also continues to receive the state allocation of the 2015-16 Full-Time Faculty Hiring (FTFH) funds plus the Education Protection Act (EPA) funds at $100 per funded Full-Time Equivalent Student (FTES) as prescribed under the SCFF. The total unrestricted general purpose fund revenue for FY 2026-27 is $252,890,900.

For Fiscal Year 2026-27, 82.54% of the revenue is from basic aid, 8.77% from nonresident tuition, with the remaining 8.68% from various state and other local sources.

Basic Aid of $208.74 million revenue is comprised of the following local and state funds:

- Local - Property Taxes $186,714,400 (73.83%)
- Local - Student Enrollment Fees $17,529,600 (6.93%)
- State - Full-Time Faculty Hiring Funds $2,197,200 (0.87%)
- State - EPA (Educational Protection Act - Prop 30) Proceeds $2,306,100 (0.91%)

The other state and local revenue sources of $44.14 million is comprised of:

- Local - Nonresident Tuition $22,188,100 (8.77%)
- State - Lottery Proceeds $4,857,200 (1.92%)
- Other State and Local - $17,098,300 (6.76%)

General Purpose Fund expenses account for the majority of the District's operating expenses. For FY 2026-27, the total budgeted expenses and transfers are $256,394,155. Ongoing salaries and benefits comprise 85.47% of the total budgeted general fund expenses totaling $219,147,107, with the remaining 14.53 % or $37,247,048 in fixed and discretionary categories.

The 14.53% in fixed and discretionary categories is further broken down into two different categories.

Fixed expenses such as leases, utilities, insurance premiums, bank and credit card fees, collective bargaining negotiated operating costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services), FWS (Federal Work Study Program), Parking Fund, Self-Insurance Fund, etc. comprise 10.4% or $26,657,011 of the total general fund expenses. The remaining 4.13% constitutes the campuses' and Central Services' discretionary B budget of $10,590,036.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

General Purpose
Fund 114

	2025-26						2026-27				
REVENUE	**Adopted Budget**	**Foothill Actuals**	**De Anza Actuals**	**Central Services Actuals**	**District-Wide Actuals**	**Total Actuals**	**Foothill Budget**	**De Anza Budget**	**Central Budget**	**District-Wide Budget**	**Total Adopted Budget**
State Revenue	$ 22,490,100	$ 0	$ 0	$ 0	$ 25,752,278	$ 25,752,278	$ 0	$ 0	$ 0	$ 23,314,700	$ 23,314,700
Local Revenue	225,291,200	562,225	606,344	122,055	225,231,080	226,521,703	562,900	425,700	90,000	228,497,600	229,576,200
TOTAL REVENUE	**$247,781,300**	**$ 562,225**	**$ 606,344**	**$ 122,055**	**$250,983,358**	**$252,273,982**	**$ 562,900**	**$ 425,700**	**$ 90,000**	**$251,812,300**	**$252,890,900**
EXPENSES											
Certificated Salaries	$ 97,953,029	$ 42,297,202	$ 61,154,562	$ 1,305,944	$ 319,590	$ 105,077,296	$ 41,854,888	$ 59,160,213	$ 1,566,143	$ 883,900	$ 103,465,144
Classified Salaries	48,681,533	7,368,398	13,277,608	26,353,579	780,514	47,780,099	7,347,292	12,276,067	28,077,004	327,400	48,027,762
Employee Benefits	63,960,701	15,830,574	22,737,486	12,494,060	16,583,673	67,645,793	15,328,627	21,357,411	14,893,554	16,074,610	67,654,201
Materials and Supplies	2,888,281	539,564	881,136	1,682,551	280,478	3,383,727	1,034,648	681,370	1,255,163	0	2,971,181
Operating Expenses	21,443,337	1,141,473	1,367,770	4,852,745	15,214,141	22,576,130	1,408,660	1,151,072	2,696,219	15,401,954	20,657,905
Capital Outlay	3,316,547	144,350	177,652	67,825	2,709,430	3,099,257	227,000	125,032	79,000	2,747,222	3,178,254
TOTAL EXPENSES	**$238,243,428**	**$ 67,321,560**	**$ 99,596,213**	**$ 46,756,703**	**$ 35,887,826**	**$249,562,302**	**$ 67,201,115**	**$ 94,751,164**	**$ 48,567,082**	**$ 35,435,086**	**$245,954,447**
TRANSFERS AND OTHER											
Transfers-in	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Other Sources	0	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	75,000	432,747	(1,762)	0	236,244	667,229	75,000	0	0	0	75,000
Transfers-out	(8,044,104)	(452,004)	(101)	0	(10,603,974)	(11,056,080)	(300,000)	0	0	(10,214,708)	(10,514,708)
Contingency	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ (7,969,104)**	**$ (19,258)**	**$ (1,863)**	**$ 0**	**$ (10,367,730)**	**$ (10,388,851)**	**$ (225,000)**	**$ 0**	**$ 0**	**$ (10,214,708)**	**$ (10,439,708)**
FUND BALANCE											
Net Change in Fund Balance	$ 1,568,768	$ (66,778,593)	$ (98,991,732)	$ (46,634,648)	$ 204,727,802	$ (7,677,171)	$ (66,863,215)	$ (94,325,464)	$ (48,477,082)	$ 206,162,506	$ (3,503,255)
Beginning Balance, July 1	38,347,877	0	0	0	0	38,347,877	0	0	0	0	30,670,705
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	**$ 39,916,645**	**$ (66,778,593)**	**$ (98,991,732)**	**$ (46,634,648)**	**$204,727,802**	**$ 30,670,705**	**$ (66,863,215)**	**$ (94,325,464)**	**$ (48,477,082)**	**$206,162,506**	**$ 27,167,450**

SELF-SUSTAINING

Fund 115

Self-Sustaining funds, as the name implies, counterbalance operating expenditures against the revenues generated from various instructional and non-instructional arrangements. Not all related costs are allocated to these programs but, for those expenses that are charged, the programs are expected to generate income or use accumulated balances to cover them. Although budgets are used as a means to forecast and control revenue and expenditure activity, spending is solely dependent upon their ability to generate sufficient revenue to adequately support such operations.

Most accounts within this group have residual funds, and excess revenues over expenditures are available for use at the respective college's discretion. The residual funds are regarded as designated funds, which mean that, although the district regards them as restricted, they are actually unrestricted and are reported to the state as such. The Board of Trustees has the discretion to use the funds for any lawful purpose.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Self-Sustaining
Fund 115

	2025-26						2026-27			
REVENUE	**Adopted Budget**	**Foothill Actuals**	**De Anza Actuals**	**Central Actuals**	**Districtwide Actuals**	**Total Actuals**	**Foothill Budget**	**De Anza Budget**	**Central Budget**	**Total Adopted Budget**
State Revenue	$ 5,216,213	$ 4,910,061	$ 0	$ 0	$ 17,054	$ 4,927,115	$ 6,744,688	$ 0	$ 0	$ 6,744,688
Local Revenue	7,472,926	2,193,613	3,359,666	302,367		5,855,645	1,555,100	3,596,700	3,071,385	8,223,185
TOTAL REVENUE	**$ 12,689,139**	**$ 7,103,674**	**$ 3,359,666**	**$ 302,367**	**$ 17,054**	**$ 10,782,761**	**$ 8,299,788**	**$ 3,596,700**	**$ 3,071,385**	**$ 14,967,873**
EXPENSES										
Certificated Salaries	$ 902,810	$ 959,985	$ 235,476	$ 0	$ 0	$ 1,195,461	$ 951,315	$ 379,900	$ 0	$ 1,331,215
Classified Salaries	2,953,921	1,058,520	1,556,956	221,646	0	2,837,123	976,758	1,523,365	209,424	2,709,547
Employee Benefits	1,430,150	593,726	629,434	104,679	17,054	1,344,892	653,863	593,375	106,895	1,354,132
Materials and Supplies	244,450	114,485	228,326	0	0	342,812	113,700	244,000	0	357,700
Operating Expenses	3,556,850	4,293,974	800,884	0	0	5,094,858	4,603,237	580,000	2,740,000	7,923,237
Capital Outlay	231,000	114,002	402,769	0	0	516,771	200,000	113,000	0	313,000
TOTAL EXPENSES	**$ 9,319,181**	**$ 7,134,693**	**$ 3,853,845**	**$ 326,325**	**$ 17,054**	**$ 11,331,917**	**$ 7,498,874**	**$ 3,433,639**	**$ 3,056,319**	**$ 13,988,832**
TRANSFERS AND OTHER										
Transfers-in	$ 0	$ 3,417	$ 0	$ 0	$ 0	$ 3,417	$ 0	$ 0	$ 0	$ 0
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	(75,000)	(693,512)	(172,024)	198,307	0	(667,229)	(75,000)	0	0	(75,000)
Transfers-out	0	0	(9,076)	0	0	(9,076)	0	0	0	0
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ (75,000)**	**$ (690,096)**	**$ (181,100)**	**$ 198,307**	**$ 0**	**$ (672,888)**	**$ (75,000)**	**$ 0**	**$ 0**	**$ (75,000)**
FUND BALANCE										
Net Change in Fund Balance	$ 3,294,958	$ (721,115)	$ (675,279)	$ 174,349	$ 0	$ (1,222,044)	$ 725,914	$ 163,061	$ 15,066	$ 904,041
Beginning Balance, July 1	13,797,064	7,313,956	5,906,103	577,006	0	13,797,064	6,592,841	5,230,824	751,354	12,575,020
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	**$ 17,092,023**	**$ 6,592,841**	**$ 5,230,824**	**$ 751,354**	**$ 0**	**$ 12,575,020**	**$ 7,318,755**	**$ 5,393,885**	**$ 766,421**	**$ 13,479,061**

RESTRICTED and CATEGORICAL

Fund 121/131

Restricted and Categorical Funds are those resources that come from federal, state, or local agencies. In general, funds received by categorical programs are restricted for a specific purpose. For fiscal year 2026-27, the district is budgeting $2.9 million in federal, $48.3 million in state, and $3.2 million in local funding. The principal programs in the Restricted and Categorical Fund are as follows:

Perkins Career and Technical Education Act (CTEA): Federal funds administered by the state for technical education and improvement of career and technical programs. For fiscal year 2026-27, the allocation is $1.30 million.

Student Equity & Achievement (SEA), Board Financial Assistance Program (BFAP), Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), and CalWORKs: These programs target specific populations or services funded by the state. For fiscal year 2026-27, the district is budgeting $16.28 million in funding from the combined categorical programs.

Instructional Equipment and Library Materials (Block Grant): The district is budgeting $644K from carryforwards in state funding to meet instructional equipment and library materials needs.

California Virtual Campus - Online Education Initiative (CVC-OEI) - formerly Online Education Initiative (OEI): The goal of the initiative is to increase the number of California students who obtain associate degrees and transfer to four-year universities by dramatically increasing the number of online classes available to community college students and providing those students with comprehensive support services to help them succeed. The original five-year OEI grant ended on June 30, 2018. The Chancellor's Office awarded the second five-year California Virtual Campus Online Education Initiative (CVC-OEI) grant to Foothill-De Anza Community College District in 2019. The CVC-OEI grant received $20 million per year for five years which ended June 30, 2023. CVC-OEI received a third contract for 2 years totaling $15 million. For 2025-26 CVC-OEI received a fourth contract for 15 months totaling $9 million. In 2025-26, CVC – OEI received a fifth contract for 3 years, totaling 27 million. For fiscal year 2026-27, we are budgeting $10.6 million, which includes carryforwards from 2025-26.

Adult Education Block Grant: The Adult Education Block Grant Program provides adult education funding to county offices of education, school districts, and regional consortia to support Assembly Bill 86 specified programs. The intent of AB 86 is to expand and improve the provision of adult education with incremental investments beginning with fiscal year 2015-16. For fiscal year 2026-27, the district is budgeting $522K.

Strong Workforce Program: At the recommendation of the California Community College Board of Governors, the Governor and Legislature approved the Strong Workforce Program, adding a new annual recurring investment of $200 million to spur career technical education (CTE). This was included in the 2016 Budget Trailer Bill and chaptered into California Ed Code 88820-88826. The purpose is to develop more workforce opportunities to lift low-wage workers into living-wage jobs, with the goal of creating one million more middle-skill workers. This program is grouped into seven areas targeting student success, career pathways, workforce data and outcomes, curriculum, CTE faculty, regional coordination, and funding, and builds upon existing regional partnerships formed in conjunction with the federal Workforce Innovation and Opportunity Act, state Adult Education Block Grant and public school CTE programs. For fiscal year 2026-27, the district is budgeting $4.61 million.

Health Services Fees: Health Services fees are set by the state, and we are mandated to provide a fixed level of services. These fees are collected from students and are restricted to the provision of health services for students. For fiscal year 2026-27, the district is budgeting $1.85 million.

California College Promise (AB19): Provides funding to help increase the number of high school students enrolling into California community colleges, the number of students successfully completing a career education goal or transferring, reducing, and eliminating achievement gaps. The district is budgeting $4.08 million in fiscal year 2026-27.

Mellon Scholars Grant: Funded by the Andrew W. Mellon Foundation. This grant was awarded to Foothill-De Anza in partnership with the University of San Francisco and was renewed for an additional 45 months $1.55 million grant from 2025 to 2028. These funds support selected underserved and underrepresented students, identified as Mellon Scholars, in the study of humanities with the ultimate goal of obtaining a four-year college degree.

Basic Needs Center: This is ongoing state funding for the purpose of establishing an on-campus Basic Needs Center and designating at least one staff person as the Basic Needs Coordinator to provide holistic, comprehensive basic needs services and resources to students to support their successful matriculation through the California community colleges system and beyond. The district is budgeting $726K for fiscal year 2026-27.

Mental Health Program: Senate Bill 129 (Budget Act of 2021) includes $30 million in ongoing local assistance funds to support expanding the availability of mental health services available to California community college students. The district is budgeting $589K for fiscal year 2026-27.

Retention and Enrollment Outreach: State funding to be used primarily to engage former community college students that may have withdrawn from college due to the impacts of COVID-19, as well as current community college students that may be hesitant to remain in college and prospective students that may be hesitant to enroll in a community college due to COVID-19. The district is budgeting $550K of carryforwards for fiscal year 2026-27.

Dream Resource Liaisons Support Funds: Established to ensure that each California community college has a staff person designated as a Dreamer Resource Liaison, or UndocuLiaison, who is knowledgeable in available financial aid, social services, state-funded immigration legal services, internships, externships, and academic opportunities for all students meeting the requirements set forth in Section 68130.5, including undocumented students. For fiscal year 2026-27 the district is budgeting $285K.

COVID Recovery Block Grant: The 2022-23 Budget Act included $650 million one-time for block grants to districts to address issues related to the COVID-19 pandemic, including the mitigation of learning loss, student support efforts, reengagement strategies, professional development opportunities, technology investments, and health and safety measures. Foothill-De Anza has been allocated $16.1 million over 5 years. For fiscal year 2026-27, the district is budgeting $2.31 million in carryforwards.

Mathematics, Engineering, Science Achievement (MESA) Program: Established over 40 years ago, the California Community College Mathematics, Engineering, Science Achievement (MESA) Programs help underserved and underrepresented students majoring in calculus-based STEM (Science, Technology, Engineering and Mathematics) fields who seek to transfer to a four-year institution. Foothill-De Anza has been allocated $3.8 million over 6 years, ending on July 31, 2027.

Local and Systemwide Technology and Data Security: The 2023 Budget Act provides these funds for districts to implement local and systemwide technology and data security measures and hire local cybersecurity staff to support improved oversight of fraud mitigation, online learning quality, and cybersecurity efforts. For fiscal year 2026-27, the district is budgeting $179K.

Silicon Valley Advanced Manufacturing Partnership (SVAMP): Awarded by the United States Department of Labor under the Workforce Innovation and Opportunity Act (WIOA). The grant is from February 1, 2025, through January 31, 2029. This 4-year $5.6 million grant was awarded to a coalition consisting of Foothill College as the lead and De Anza College, Evergreen Valley College, Mission College, Ohlone College, and San Jose State University serving as partners. The program aims to fund pilot projects addressing national employment challenges with interstate relevance. Projects may include skills training, advanced manufacturing centers, youth employment services, distance learning, and partnerships with national organizations.

Rebuilding Nursing Infrastructure (RNI): A state-funded initiative designed to expand nursing education capacity and address critical healthcare workforce shortages across California. De Anza has been allocated $1.5 million in one-time funding, with the funding ending Sept 30, 2028.

Digital Center Founding Partners: The Digital Center for Innovation, Transformation, and Equity is a strategic approach to supporting Vision 2030, including leadership in innovation, harnessing the power of generative AI, public and private technology partnerships, and transforming the ability to serve students as they transition into an AI-powered workforce. The Chancellor's Office designated Foothill-DeAnza Community College (FHDA) as the Fiscal Agent. FHDA has partnered with six districts and secured a three-year commitment of $600K from each district to meet the Digital Center's evolving needs through June 30, 2028.

Digital Center Operations: As part of the Digital Center initiative, the CA Board of Governors approved 600K, 300K annually, to support the digital center operational costs through June 30, 2028.

Digital Center Projects Foundation CCC: The Foundation CCC received a $2 million donation from Salesforce, Inc., of which $1.5 million has been allocated to FHDA, the Fiscal Agent, to support the Digital Center through June 30, 2027. Amendment #1 has reduced the total allocation from $1.5 million to $1.37 million.

Digital Center eTranscript CA: The Digital Center is leading the implementation of eTranscript California 2.0 and the California Career Passport Initiative on behalf of the Chancellor’s Office. FHDA, the Fiscal Agent, has been allocated $12 million through June 30, 2029, to design, procure, modernize, and deploy a new eTranscript California 2.0 platform.

Digital Center Career Passport: $400K has been allocated through June 30, 2028, to support the Foothill-De Anza Community College District in recruiting talent and subject-matter expertise for the development of the Career Passport Program.

Digital Center Career Passport #2: $20 million has been allocated through June 30, 2028, for the statewide Career Passport initiative, incorporating the full-scale design, procurement, development, implementation, and statewide deployment.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Restricted and Categorical
Funds 121/131

	2025-26							2026-27					
REVENUE	**Adopted Budget**	**Foothill College**	**De Anza College**	**Central Services**	**Districwide Services**	**Digital Center**	**Total Actuals**	**Foothill College**	**De Anza College**	**Central Services**	**Districwide Services**	**Digital Center**	**Total Adopted Budget**
Federal Revenue	$ 3,530,221	$ 835,381	$ 1,206,982	$ 0	$ 148,488	$ 0	$ 2,190,851	$ 1,998,508	$ 851,544	$ 50,000	$ 0	$ 0	$ 2,900,052
State Revenue	46,550,761	16,027,036	23,428,426	9,528,306	901,801	403,961	50,289,529	14,811,702	23,087,398	11,232,576	277,438	14,036,039	63,445,153
Local Revenue	2,480,000	761,369	1,563,110	578,729	0	1,176,309	4,079,518	856,000	1,561,821	411,421	0	929,023	3,758,266
TOTAL REVENUE	**$ 52,560,981**	**$ 17,623,786**	**$ 26,198,518**	**$ 10,107,035**	**$ 1,050,289**	**$ 1,580,270**	**$ 56,559,898**	**$ 17,666,209**	**$ 25,500,763**	**$ 11,693,997**	**$ 277,438**	**$ 14,965,063**	**$ 70,103,470**
EXPENSES													
Certificated Salaries	$ 10,730,403	$ 4,504,870	$ 5,203,595	$ 361,373	$ 0	$ 11,837	$ 10,081,675	$ 4,428,418	$ 5,204,693	$ 337,217	$ 0	$ 10,000	$ 9,980,328
Classified Salaries	14,468,444	5,648,330	7,614,964	2,442,035	114,628	310,981	16,130,938	5,666,457	7,494,148	2,596,429	118,283	930,000	16,805,317
Employee Benefits	8,917,708	3,778,114	4,636,515	1,010,625	729,063	77,083	10,231,399	3,749,125	5,049,686	1,275,243	59,155	261,500	10,394,709
Materials and Supplies	2,612,730	1,084,716	1,162,529	13,994	6,581	5,256	2,273,076	947,913	1,030,323	95,623	0	2,000	2,075,860
Operating Expense	7,525,366	2,179,612	2,578,731	2,649,502	200,017	1,175,113	8,782,975	2,664,010	2,821,310	3,076,691	120,000	13,761,563	22,443,573
Capital Outlay	7,210,213	545,807	2,113,363	3,985,351	0	0	6,644,520	390,616	1,886,808	4,875,977	0	0	7,153,401
TOTAL EXPENSES	**$ 51,464,865**	**$ 17,741,450**	**$ 23,309,695**	**$ 10,462,880**	**$ 1,050,289**	**$ 1,580,270**	**$ 54,144,584**	**$ 17,846,539**	**$ 23,486,968**	**$ 12,257,180**	**$ 297,438**	**$ 14,965,063**	**$ 68,853,188**
TRANSFERS AND OTHER													
Transfers-in	$ 0	$ 578,941	$ 173,170	$ 0	$ 0	$ 0	$ 752,111	$ 300,000	$ 0	$ 0	$ 0	$ 0	$ 300,000
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	0	1,190,245	796,039	0	(1,986,284)	0	0	1,350,000	1,762,988	0	(3,112,988)	0	0
Transfers-out	0	(13,500)	(763,182)	0	0	0	(776,682)	0	0	0	0	0	0
Other Outgo/Grants in Aid	(3,913,660)	(1,760,194)	(2,752,379)	0	0	0	(4,512,574)	(1,469,670)	(3,844,978)	0	0	0	(5,314,648)
TOTAL TRANSFERS/OTHER SOURCES	**$ (3,913,660)**	**$ (4,508)**	**$ (2,546,351)**	**$ 0**	**$ (1,986,284)**	**$ 0**	**$ (4,537,144)**	**$ 180,330**	**$ (2,081,990)**	**$ 0**	**$ (3,112,988)**	**$ 0**	**$ (5,014,648)**
FUND BALANCE													
Net Change in Fund Balance	$ (2,817,543)	$ (122,172)	$ 342,471	$ (355,845)	$ (1,986,284)	$ 0	$ (2,121,830)	$ 0	$ (68,195)	$ (563,183)	$ (3,132,988)	$ 0	$ (3,764,365)
Beginning Balance, July 1	22,174,049	3,651,976	6,138,297	4,783,293	7,600,483	0	22,174,049	3,529,804	6,480,769	4,427,448	5,614,198	0	20,052,220
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	**$ 19,356,506**	**$ 3,529,804**	**$ 6,480,769**	**$ 4,427,448**	**$ 5,614,198**	**$ 0**	**$ 20,052,220**	**$ 3,529,804**	**$ 6,412,574**	**$ 3,864,266**	**$ 2,481,211**	**$ 0**	**$ 16,287,854**

SPECIAL EDUCATION

Fund 122

Special Education is a program mandated by Title V and is partially funded by a restricted categorical state fund, with the remaining balance covered by a transfer in from the General Purpose Fund. It provides services to students with physical, developmental, or learning disabilities. Services include special classes, interpreters, on-campus assistance, test-taking assistance, computer-aided labs, and priority registration.

For the 2026-27, we anticipate receiving approximately $4.66 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at $9.71 million. The district anticipates transferring in $5.05 million from the General Purpose Fund as college effort and to balance the fund. The college’s effort funds are necessary to meet the state requirement for receiving Disabled Student Programs and Services (DSP&S) revenues and for serving students with special needs.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Special Education
Fund 122

	2025-26					2026-27		
REVENUE	**Adopted Budget**	**Foothill Actuals**	**De Anza Actuals**	**Districtwide Actuals**	**Total Actuals**	**Foothill Budget**	**De Anza Budget**	**Total Adopted Budget**
Federal Revenue	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
State Revenue	4,550,740	1,559,144	3,021,419	278,018	4,858,581	1,984,341	2,672,760	4,657,101
Local Revenue	0	0	0	0	0	0	0	0
TOTAL REVENUE	**$ 4,550,740**	**$ 1,559,144**	**$ 3,021,419**	**$ 278,018**	**$ 4,858,581**	**$ 1,984,341**	**$ 2,672,760**	**$ 4,657,101**
EXPENSES								
Certificated Salaries	$ 3,298,976	$ 1,441,990	$ 2,384,618	$ 0	$ 3,826,607	$ 1,392,485	$ 2,105,401	$ 3,497,886
Classified Salaries	3,063,085	457,785	2,443,535	0	2,901,321	541,378	2,758,205	3,299,583
Employee Benefits	2,362,112	700,284	1,989,657	278,018	2,967,959	676,857	2,153,874	2,830,731
Materials and Supplies	11,000	7,091	16,690	0	23,781	5,000	6,000	11,000
Operating Expense	60,000	97,851	43,003	0	140,854	15,000	45,000	60,000
Capital Outlay	7,000	7,429	11,458	0	18,887	5,000	2,000	7,000
TOTAL EXPENSES	**$ 8,802,173**	**$ 2,712,430**	**$ 6,888,961**	**$ 278,018**	**$ 9,879,409**	**$ 2,635,720**	**$ 7,070,480**	**$ 9,706,200**
TRANSFERS AND OTHER								
Transfers-in	$ 4,251,433	$ 1,153,286	$ 3,867,542	$ 0	$ 5,020,828	$ 651,379	$ 4,397,720	$ 5,049,099
Other Sources	0	0	0	0	0	0	0	0
Transfers-out	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ 4,251,433**	**$ 1,153,286**	**$ 3,867,542**	**$ 0**	**$ 5,020,828**	**$ 651,379**	**$ 4,397,720**	**$ 5,049,099**
FUND BALANCE								
Net Change in Fund Balance	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Beginning Balance, July 1	0	0	0	0	0	0	0	0
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

FEDERAL WORK STUDY

Fund 123

Federal Work Study is a federal program providing financial aid to students in the form of compensation for work performed for on-campus and off-campus work. The district is required to contribute 25% of the total funds compensated to work-study employees. Beginning with the 2000-01 year, institutions were required to spend at least 7% of the work-study allocation to pay students performing community service work.

For fiscal year 2026-27, the Department of Education has offered a waiver for the 25% District contribution. Foothill and De Anza colleges are opting to use the waiver.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Federal Work Study
Fund 123

	2025-26				2026-27		
REVENUE	**Adopted Budget**	**Foothill Actuals**	**De Anza Actuals**	**Total Actuals**	**Foothill College**	**De Anza College**	**Total Adopted Budget**
Federal Revenue	$ 528,658	$ 191,445	$ 422,633	$ 614,078	$ 182,278	$ 418,622	$ 600,900
TOTAL REVENUE	**$ 528,658**	**$ 191,445**	**$ 422,633**	**$ 614,078**	**$ 182,278**	**$ 418,622**	**$ 600,900**
EXPENSES							
Certificated Salaries	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Classified Salaries	704,877	161,213	364,079	525,293	165,000	378,622	543,622
Employee Benefits	0	0	13,663	13,663	0	0	0
Materials and Supplies	0	0	0	0	0	0	0
Operating Expenses	0	9,828	0	9,828	17,278	40,000	57,278
Capital Outlay	0	0	0	0	0	0	0
TOTAL EXPENSES	**$ 704,877**	**$ 171,041**	**$ 377,742**	**$ 548,783**	**$ 182,278**	**$ 418,622**	**$ 600,900**
TRANSFERS AND OTHER							
Transfers-in	$ 176,219	($20,404)	$ 5,109	($15,295)	$ 0	$ 0	$ 0
Other Sources	0	0	0	0	0	0	0
Transfers-out	0	0	(50,000)	(50,000)	0	0	0
Contingency	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ 176,219**	**($20,404)**	**($44,891)**	**($65,295)**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE							
Net Change in Fund Balance	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Beginning Balance, July 1	0	0	0	0	0	0	0
Adjustments to Beginning Balance	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

PARKING

Fund 125

Fees from parking permits are governed by the state Education Code section 76360. This fund collects all revenues and expenses associated with providing parking services at both campuses. Revenues are derived from sales of parking decals, daily permits, and fees from special events. Expenditures are restricted by state law to road and parking lot maintenance, parking security costs, related operating overhead and public transportation for students and staff. Unlike the health fee, the parking fee does not rise automatically with the Consumer Price Index. This results in continued reductions to security services for parking and virtually no dollars available for parking lot maintenance.

The District will continue to provide free parking for students but will resume parking fees for guests. The operating expenses of $1.6 million will be covered by a transfer-in from the General-Purpose Fund to allow the Parking Fund to break even for the year.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Parking
Fund 125

	2025-26		2026-27
REVENUE	**Adopted Budget**	**Total Actuals**	**Total Adopted Budget**
State Revenue	$ 0	$ 0	$ 0
Local Revenue	48,345	17,617	0
TOTAL REVENUE	**$ 48,345**	**$ 17,617**	**$ 0**
EXPENSES			
Certificated Salaries	$ 0	$ 0	$ 0
Classified Salaries	1,622,626	1,322,674	1,179,087
Employee Benefits	512,171	358,706	333,353
Materials and Supplies	**0**	0	0
Operating Expenses	30,000	54,091	100,000
Total Capital Outlay	0	0	0
TOTAL EXPENSES	**$ 2,164,797**	**$ 1,735,472**	**$ 1,612,440**
TRANSFERS AND OTHER			
Transfers-in	**$ 2,116,452**	$ 1,717,855	**$ 1,612,440**
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ 2,116,452**	**$ 1,717,855**	**$ 1,612,440**
FUND BALANCE			
Net Change in Fund Balance	$ 0	$ 0	$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	**$ 0**	**$ 0**	**$ 0**

CAMPUS CENTER USE FEES

Fund 128

Revenues are generated by collecting a mandatory fee for use of the campus centers at each institution. The proceeds are isolated by campus and are restricted for repair and replacement of existing student campus center facilities, and personnel support of campus center operations.

For fiscal year 2026-27, the Campus Center Use Fees Fund is projected to receive $1.62 million in local revenue. Expenses are estimated at $1.44 million. The Campus Center Use Fees Fund is projecting a positive net change of $186K, leaving the fund balance at $1.23 million.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Campus Center Use Fees
Fund 128

	2025-26				2026-27		
REVENUE	**Adopted Budget**	**Foothill Actuals**	**De Anza Actuals**	**Total Actuals**	**Foothill Budget**	**De Anza Budget**	**Total Adopted Budget**
State Revenue	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Local Revenue	1,680,000	687,560	930,108	1,617,668	720,000	903,000	1,623,000
TOTAL REVENUE	**$ 1,680,000**	**$ 687,560**	**$ 930,108**	**$ 1,617,668**	**$ 720,000**	**$ 903,000**	**$ 1,623,000**
EXPENSES							
Certificated Salaries	$ 91,965	$ 94,724	$ 0	$ 94,724	$ 99,349	$ 0	$ 99,349
Classified Salaries	870,733	323,044	401,686	724,729	297,200	355,566	652,767
Employee Benefits	475,009	183,823	264,582	448,405	164,920	239,473	404,393
Materials and Supplies	55,043	849	0	849	10,000	25,000	35,000
Operating Expenses	130,000	109,801	57,994	167,795	90,000	50,000	140,000
Capital Outlay	125,000	68,627	0	68,627	5,000	100,000	105,000
TOTAL EXPENSES	**$ 1,747,750**	**$ 780,868**	**$ 724,261**	**$ 1,505,130**	**$ 666,470**	**$ 770,039**	**$ 1,436,509**
TRANSFERS AND OTHER							
Transfers-in	$ 0	$ 91,182	$ 0	$ 91,182	$ 0	$ 0	$ 0
Other Sources	0	0	0	0	0	0	0
Transfers-out	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ 0**	**$ 91,182**	**$ 0**	**$ 91,182**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE							
Net Change in Fund Balance	$ (67,750)	($2,126)	$ 205,846	$ 203,720	$ 53,530	$ 132,961	$ 186,491
Beginning Balance, July 1	836,672	5,845	830,826	836,672	3,719	1,036,673	1,040,391
Adjustments to Beginning Balance	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	**$ 768,922**	**$ 3,719**	**$ 1,036,673**	**$ 1,040,391**	**$ 57,249**	**$ 1,169,634**	**$ 1,226,883**

DEBT SERVICE

Fund 20

This fund is for the repayment of current principal and interest due on the district's general long-term debt and lease arrangements (Certificates of Participation) as applicable. Resources are generally transferred into this fund from the fund or account that initiated the original debt or lease. This fund also accounts for the legally required reserves mandated by the various debt or lease issuances.

The district has issued several major debt instruments in recent years to finance large capital purchases. The debt instruments are as follows:

- May 2000: The District issued $99.9 million of the General Obligation Bond, Series A, with effective interest rates of 4.25% to 6.26%. Payments of principal and interest are made August 1 and February 1 of each year.

- October 2003: The District issued $90.1 million of the General Obligation Bond, Series B, with effective interest rates of 2% to 5.79%. Payments of principal and interest are made August 1 and February 1 of each year.

- April 2005: The District entered into a capital lease agreement with CitiMortgage, Inc., since acquired by PNCEF, LLC, to finance the purchase and installation of Photovoltaic Solar Collecting Systems at Foothill College and De Anza College. The amount of the lease is $3,188,626 with a repayment term of over fifteen years. Savings from the utility charges will be used to service the debt payment each year. This lease is no longer active. It was refinanced in December 2016.

- October 2005: The District refinanced a portion ($22,165,000) of the General Obligation Bond, Series B (original value $90,100,063) with effective interest rates of 3% to 5.25%. Payments of principal and interest are made August 1 and February 1 of each year. This Refunding is no longer active. It was fully paid in August 2021.

- October 2005: The District issued $57.9 million of the General Obligation Bond, Series C, with effective interest rates of 4.81% to 5.03%. Payments of principal and interest are made August 1 and February 1 of each year.

- November 2006: The District financed a Certificate of Participation for $11.33 million, with effective interest rates of 3.5% to 5%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is $1,020,254. The financed amount of the COP will be used for the renovation portion of the Foothill and De Anza Campus Center buildings and Foothill Bookstore Equipment, Furniture and Fixtures. This Certificate of Participation is no longer active. It was refinanced in December 2016.

- May 2007: The District issued $149,995,250 of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- May 2007: The District issued $99,996,686 of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- June 2011: The District issued $184 million of the Election of 2006 General Obligation Bond, Series C, with an effective interest rate of 5%. Payments of principal and interest are made August 1 and February 1 of each year. This series is no longer active. It was fully refinanced in October 2016.

- May 2012: The District issued a General Obligation Refunding Bond in an aggregate principal amount of $70,735,000 to pay for the current refunding of a portion of the District's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the District's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the District's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of 0.25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year. This Refunding is no longer active. It was fully paid in August 2022.

- August 2014: The District issued a General Obligation Refunding Bond in an aggregate principal amount of $103,015,000, which will be used to refund portions of the district's outstanding Election of 1999 General Obligation Bonds, Series C, Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 0.86% to 3.36%. Payments of principal and interest are made August 1 and February 1 of each year. The 1999 General Obligation Refunding, Series C was fully refinanced by the 2020 Election General Obligation Bonds and fully paid in August 2021. The 2006 General Obligation Refunding, Series A and Series B, was fully paid on August 2024. This Refunding is no longer active.

- August 2015: The District issued a General Obligation Refunding Bond in an aggregate principal amount of $83,100,000, which will be used to refund portions of the district's outstanding Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 1% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- October 2016: The District issued the following 2006 Election General Obligation Bond: $26 million of the General Obligation Bond, Series D, with effective interest rates of 3% to 5%, $30.7 million of the General Obligation Bond, Series E (taxable), with effective interest rates of 2.4% to 3.2%, and 2006 General Obligation Refunding Bond in an aggregate principal amount of $201.7 million, which was used to fully refund the District's outstanding Election of 2006 General Obligation Bonds, Series C, with effective interest rates of 2% to 5%. Payments of principal and interest on 2006 Election General Obligation, Series D and Series E, and 2006 General Obligation Refunding Bond are made August 1 and February 1 of each year.

- December 2016: The District refinanced a Certificate of Participation for $27.76 million, with effective interest rates of 2% to 5%. Payments of principal and interest are made on October 1 and April 1 of each year. The estimated annual payment is $1.7 million. This Certificate of Participation constitutes the remainder of the $3.1 million lease with PNCEF, LLC ($790,000), the remainder of the $11.33 million COP ($3.58 million), and $23.4 million for the De Anza Flint Center Parking Garage Retrofit Project. This Certificate of Participation was refinanced in 2020 General Election Bond and is no longer active.

- April 2021: The District issued 2021 General Obligation Refunding Bonds in an aggregate principal amount of $164 million, which were used to partially refund the District's outstanding 1999 Election of 2012 and 2014 General Obligation Refunding, and the outstanding 2006 Election of 2014 and 2016 General Obligation Refunding. Payments of principal and interest are made August 1 and February 1 of each year.

- April 2021: The District issued $20 million of the Election of 2020 General Obligation Bond, Series A, with effective interest rates of 2.1% to 3%. Payments of principal and interest are made August 1 and February 1 of each year.

- April 2021: The District issued $90 million of the Election of 2020 General Obligation Bond, Series B (taxable), with effective interest rates of 0.1% to 2.5%. Payments of principal and interest are made August 1 and February 1 of each year.

- May 2024: The District issued $85 million of the Election of 2020 General Obligation Bond, Series C, with effective interest rates of 2.5% to 3.5%. Payments of principal and interest are made August 1 and February 1 of each year.

- July 2025: The District issued $151 million of the Election of 2020 General Obligation Bond, Series D, with effective interest rates of 2.2% to 4.2%. Payments of principal and interest are made August 1 and February 1 of each year.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Debt Service
Fund 20

	2025-26		2026-27
REVENUE	**Adopted Budget**	**Total Actuals**	**Total Adopted Budget**
Local Revenue	$ 82,538,825	$ 86,983,381	$ 97,872,021
TOTAL REVENUE	**$ 82,538,825**	**$ 86,983,381**	**$ 97,872,021**
EXPENSES			
Operating Expenses	$ 0	$ 0	$ 0
TOTAL EXPENSES	**$ 0**	**$ 0**	**$ 0**
TRANSFERS AND OTHER			
Transfers-in	$ 0	$ 0	$ 0
Other Sources	0	9,846,485	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	(82,538,825)	(86,997,460)	(97,872,021)
TOTAL TRANSFERS/OTHER SOURCES	**$ (82,538,825)**	**$ (77,150,975)**	**$ (97,872,021)**
FUND BALANCE			
Net Change in Fund Balance	$ 0	$ 9,832,406	$ 0
Beginning Balance, July 1	82,534,137	82,534,137	92,366,543
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	**$ 82,534,137**	**$ 92,366,543**	**$ 92,366,543**

DE ANZA DINING SERVICES

Fund 32

The De Anza Dining Services Special Revenue Fund was created in March 2022 to appropriately account and report the De Anza Dining Services financial operations from the Enterprise Fund accounting standards. Under the new Special Revenue Fund structure, De Anza Dining Services provided dining services to the students, faculty, and staff of the college. The revenues obtained through retail services, catering, conference clients, and food vendors intended to maintain a certain level of service, and not fully recover the costs of providing such services. Since the objective is not cost recovery or profit, the college planned on subsidizing the operation through other sources as long as those funds are available.

In fiscal year 2025-2026, Foothill College's food vendor, Pacific Dining extended their services to De Anza College. The Dining Services operations transitioned out during FY 2025-26 and the fund has been closed as of June 30, 2026.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

DA Dining Services Fund 32

	2025-26	
REVENUE	**Adopted Budget**	**Total Actuals**
Federal Revenue	$ 0	$ 0
State Revenue	9	0
Local Revenue	0	10,525
TOTAL REVENUE		**$ 10,525**
EXPENSES		
Certificated Salaries	$ 0	$ 0
Classified Salaries	126,347	193,563
Employee Benefits	67,002	101,704
Materials and Supplies	0	(286)
Operating Expenses	0	5,415
Capital Outlay	0	0
TOTAL EXPENSES	**$ 193,349**	**$ 300,396**
TRANSFERS AND OTHER		
Transfers-in	$ 0	$ 9,076
Other Sources	0	0
Transfers-out	0	0
Contingency	0	0
Other Outgo	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ 0**	**$ 9,076**
FUND BALANCE		
Net Change in Fund Balance	$ (193,349)	$ (280,795)
Beginning Balance, July 1	280,795	280,795
Adjustments to Beginning Balance	0	0
NET FUND BALANCE, June 30	**$ 87,446**	**$ 0**

* DA Dining Services Fund has been closed out as of 6-30-2026

CHILD DEVELOPMENT

Fund 33

The Child Development Fund supports the costs associated with the Child Development Center located at De Anza College. The De Anza Child Development Center provides childcare to children between the ages of one and six years old. The center is also utilized as a facility for Early Childhood Education students to observe and train. In 1999-00, De Anza opened an infant-toddler center to support Foothill-De Anza students, including CalWORKs students, and for use by the community.

For fiscal year 2026-27, the Child Development Fund is projected to receive $30K in federal revenue, $1.17 million in state revenue, and $3.34 million in local revenue. Expenses are estimated at $4.95 million, with a deficit of $420K leaving the projected fund balance at $4.2 million.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Child Development Fund 33

	2025-26		2026-27
REVENUE	**Adopted Budget**	**Total Actuals**	**Total Adopted Budget**
Federal Revenue	$ 30,000	$ 31,844	$ 30,000
State Revenue	1,671,664	1,578,318	1,165,250
Local Revenue	3,000,000	2,544,227	3,337,600
TOTAL REVENUE	**$ 4,701,664**	**$ 4,154,389**	**$ 4,532,850**
EXPENSES			
Certificated Salaries	$ 193,059	$ 219,494	$ 260,537
Classified Salaries	2,642,058	2,242,306	2,619,135
Employee Benefits	1,340,632	1,224,241	1,527,140
Materials and Supplies	370,797	321,760	419,400
Operating Expenses	150,000	42,342	77,000
Capital Outlay	100,000	408	50,000
TOTAL EXPENSES	**$ 4,796,546**	**$ 4,050,551**	**$ 4,953,213**
TRANSFERS AND OTHER			
Transfers-in	$ 0	$ 91,436	$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ 0**	**$ 91,436**	**$ 0**
FUND BALANCE			
Net Change in Fund Balance	$ (94,882)	$ 195,273	$ (420,363)
Beginning Balance, July 1	4,438,429	4,438,429	4,633,702
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	**$ 4,343,547**	**$ 4,633,702**	**$ 4,213,339**

Affordable Student Housing

Fund 35

In July 2025, the District met its goal of providing affordable housing for students by acquiring an affordable student housing property in the City of Cupertino near De Anza College campus to serve both Foothill and De Anza College students. The apartment complex property has 94 units with a combination of one- and two-bedroom units. Operational and financial activities commenced on August 1, 2025. The new housing operation’s purpose is primarily to provide affordable housing in support of student access and success rather than to generate a profit. Housing revenues from license fees are restricted to supporting the housing program’s costs, including staff, and its related operational activities.

Affordable Employee Housing

Fund 36

In November 2025, the District acquired a 35% co-tenancy interest in 50 units of a residential housing complex property located in Mountain View through a partnership with Mountain View Whisman School District referred to as The Scholars’ Row at The Sevens. The below market rate units will provide quality, affordable, employee housing for districts’ employees. The housing operations and management will be administered by a newly formed 501(c)(3) corporation with District oversight and funded by housing revenues; the operations’ its primary objective to provide an employee benefit and support service rather that operating as a profitable entity.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Affordable Student and Employee Housing
Funds 35 and 36

	*Affordable Student Housing Fund 35			*Affordable Employee Housing Fund 36		
	2025-26		2026-27	2025-26		2026-27
REVENUE	**Adopted Budget**	**Total Actuals**	**Total Adopted Budget**	**Adopted Budget**	**Total Actuals**	**Total Adopted Budget**
Rental & License Revenue	$ 0	$ 2,588,895	$ 1,906,358	$ 0	$ 397,355	$ 970,304
Other Local Revenue	0	66,878	0	0	13,583	1,589
Local Revenue	**$ 0**	**$ 2,655,773**	**$ 1,906,358**	**$ 0**	**$ 410,938**	**$ 971,893**
TOTAL REVENUE	**$ 0**	**$ 2,655,773**	**$ 1,906,358**	**$ 0**	**$ 410,938**	**$ 971,893**
EXPENSES						
Certificated Salaries	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Materials and Supplies	0	56,320	43,926	0	2,260	6,447
Operating Expenses	0	1,155,272	2,743,607	0	334,350	502,194
Capital Outlay	0	0	0	0	0	0
TOTAL EXPENSES	**$ 0**	**$ 1,211,592**	**$ 2,787,533**	**$ 0**	**$ 336,610**	**$ 508,641**
TRANSFERS AND OTHER						
Transfers-in	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Other Outgo	0	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE						
Net Change in Fund Balance	$ 0	$ 1,444,182	$ (881,175)	$ 0	$ 74,328	$ 463,253
Beginning Balance, July 1	0	0	1,444,182	0	0	74,328
Adjustments to Beginning Balance	0	0	0	0	0	0
NET FUND BALANCE, June 30	**$ 0**	**$ 1,444,182**	**$ 563,007**	**$ 0**	**$ 74,328**	**$ 537,581**

* Affordable Student Housing is at McCellean Terrace and Affordable Employee Housing is at Scholar's Row at the Sevens

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CAPITAL PROJECTS

Fund 40

Each account in this fund represents a specific capital project objective of sufficient importance to warrant separate accounting from the General Purpose Fund. Project budgets, budget transfers, and actual project expenditures are periodically submitted for review to the Board of Trustees, and if necessary, state agencies. Bond funded project activity is also periodically reviewed by the Board's Audit and Finance subcommittee and the Citizens' Bond Oversight Committee.

Budgets are reported on a project basis against expenditures incurred over the years the project is active which is referred to as project-to-date expenditures. Actual revenues and expenditures are also reported and accounted for on a fiscal year basis. Funding may come from an outside source, such as state sources, General Obligation Bonds, or from transferring resources from internal funds to fund projects that meet the capitalization threshold and requirements for the assets being created. Facilities and Operations assume fiscal responsibility for most of these financial accounts and reconciles these accounts with the project cost accounting system. The district currently has a number of major capital outlay projects, clean energy projects, scheduled maintenance, and bond funded projects either under construction or in various planning stages.

This fund is presented in four distinct schedules to report financial activity for the fiscal year. A comprehensive Capital Projects financial statement that encompasses all project activity and funding sources is followed by three separate financial statements by funding source that are described below. Information of activity by project/campus and project-to-date expenditures are located at the end of this report in the Capital Projects Summary followed by the Bond Quarterly Reports.

Capital Outlay (Unrestricted and Restricted): Project activity reported in the Capital Outlay financial statement consists of projects that are fully or partially funded by unrestricted sources that are typically transferred from the general fund. Restricted state funding such as scheduled maintenance is also reported in this financial statement.

Measure C Bond: On June 6, 2006, voters in the district's service area approved by a 65.69% margin a $490.8 million General Obligation Bond (Measure C). In May 2007, the district issued Series A bonds of $149.9 million and Series B bonds of $99.9 million. In June 2011, the district issued Measure C, Series C bonds for $184 million. In October 2016, the district issued Measure C, Series D (tax-exempt) bonds for $26 million and Series E (taxable) bonds of $30.76 million. The bond measure will enable the district to upgrade electrical, heating, and ventilation systems; upgrade fire/seismic safety; repair leaky roofs, improve disabled access, repair/expand classrooms for nurses/paramedics; upgrade technology; and repair, construct, acquire, and equip buildings, classrooms, libraries, sites, and science/computer labs. All bond expenditure activity is deemed to be in support of education. The Measure C Bond Program has been closed as of June 30, 2026.

Measure G Bond: On March 3, 2020, voters in the district's service area approved by a 58.88% margin an $898 million General Obligation Bond (Measure G). The bond measure will enable the Foothill-De Anza Community College district to repair or replace aging plumbing systems to prevent flooding and water damage, improve water conservation and install systems that will help manage future droughts; improve deteriorating gas, electrical, sewer and plumbing lines and systems; replace aging internet and electrical wiring; improve earthquake safety; upgrade, repair, and maintain classrooms and labs for science, technology, engineering, math-related fields, and career preparation fields like healthcare and early childhood education, as well as improve vocational classrooms and labs for auto repair and technology training programs; construct new permanent buildings; and to improve access to college facilities for students with disabilities.

In January 2021, the Board of Trustees approved the initial version of the Measure G Bond projects and high-level budget allocations. Since then, some of these projects have been updated through Board approved bond list revisions to refine the scope, budget, update the name, and assign the project number consistent with the district's accounting system. The district issued the first two series of bonds totaling $110 million from the $898 million voter-approved authorization in April 2021. Series A represented $20 million tax-exempt bonds and Series B consisted of $90 million taxable bonds. In May 2024, the district issued the third series of bonds, Series C, totaling $85 million in tax-exempt bonds. In July 2025, the district issued the fourth series of bonds, Series D, totaling $151 million in tax-exempt bonds.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Capital Projects
Fund 40

	2025-26					2026-27		
REVENUE	**Adopted Budget**	**Capital Outlay**	**Measure C* Bond Program**	**Measure G Bond Program**	**Total Actuals**	**Capital Outlay**	**Measure G Bond Program**	**Total Adopted Budget**
State Revenue	$ 6,148,310	$ 2,532,640	$ 0	$ 0	$ 2,532,640	$ 3,200,000	$ 0	$ 3,200,000
Local Revenue	2,125,000	212,996	314,445	6,897,531	7,424,972	75,000	2,500,000	2,575,000
TOTAL REVENUE	**$ 8,273,310**	**$ 2,745,637**	**$ 314,445**	**$ 6,897,531**	**$ 9,957,613**	**$ 3,275,000**	**$ 2,500,000**	**$ 5,775,000**
EXPENSES								
Certificated Salaries	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Classified Salaries	1,435,319	6,558	69,402	1,106,532	1,182,491	0	2,371,444	2,371,444
Employee Benefits	635,403	474	30,653	549,179	580,307	0	1,263,210	1,263,210
Materials and Supplies	0	3,002	0	0	3,002	0	0	0
Operating Expenses	16,813,661	2,640,241	734,802	12,116,690	15,491,733	4,639,598	10,937,004	15,576,602
Capital Outlay	116,845,076	4,018,108	6,726,731	139,905,396	150,650,235	7,736,723	27,725,389	35,462,112
TOTAL EXPENSES	**$ 135,729,459**	**$ 6,668,384**	**$ 7,561,588**	**$ 153,677,797**	**$ 167,907,769**	**$ 12,376,321**	**$ 42,297,047**	**$ 54,673,368**
TRANSFERS AND OTHER								
Transfers-in	$ 0	$ 131,392	$ 0	$ 0	$ 131,392	$ 0	$ 0	$ 0
Other Sources	151,000,000	1,801,399	0	151,000,000	152,801,399	0	0	0
Intrafund Transfers	0	0	0	0	0	0	0	0
Transfers-out	0	(3,417)	0	0	(3,417)	0	0	0
Contingency	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(378,841)	(378,841)	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ 151,000,000**	**$ 1,929,374**	**$ 0**	**$ 150,621,159**	**$ 152,550,533**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE								
Net Change in Fund Balance	$ 23,543,851	$ (1,993,373)	$ (7,247,143)	$ 3,840,892	$ (5,399,623)	$ (9,101,321)	$ (39,797,047)	$ (48,898,368)
Beginning Balance, July 1	150,906,628	24,601,517	7,247,143	119,057,969	150,906,628	22,608,144	122,898,861	145,507,005
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	**$ 174,450,479**	**$ 22,608,144**	**$ 0**	**$ 122,898,861**	**$ 145,507,005**	**$ 13,506,823**	**$ 83,101,814**	**$ 96,608,637**

* Measure C Bond Program has been closed out as of 6-30-2026

ENTERPRISE FUND

Fund 50

De Anza Event Center

De Anza Event Center

The Board of Trustees permanently closed the Flint Center in Spring 2019 with the intention to replace the existing facility. The building is now demolished, and the District is continuing the process of evaluating potential uses for the area to best serve its students and community. The fund balance of $1.8 million has been transferred to the Capital projects Fund for parking lot maintenance projects, and the fund has been closed as of June 30, 2026.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

De Anza Event Center
Fund 50

	2025-26	
REVENUE	**Adopted Budget**	**Total Actuals**
Local Revenue	$ 0	$ 0
TOTAL REVENUE	**$ 0**	**$ 0**
EXPENSES		
Certificated Salaries	$ 0	$ 0
Classified Salaries	0	0
Employee Benefits	0	0
Materials and Supplies	0	0
Operating Expenses	0	0
Capital Outlay	0	0
TOTAL EXPENSES	**$ 0**	**$ 0**
TRANSFERS AND OTHER		
Transfers-in	$ 0	$ 0
Other Sources	0	0
Transfers-out	0	0
Contingency	0	0
Other Outgo	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ 0**	**$ 0**
FUND BALANCE		
Net Change in Fund Balance	$ 0	$ 0
Beginning Balance, July 1	1,801,399	1,801,399
Adjustments to Beginning Balance	0	(1,801,399)
NET FUND BALANCE, June 30	**$ 1,801,399**	**$ (0)**

* DA Event Center Fund has been closed out as of 6-30-2026

INTERNAL SERVICE

Fund 60

The purpose of this fund is to separately account for services provided on a District-wide basis by applying an appropriate service rate that is charged to each of the other funds.

All actual benefits costs are directly paid from this fund. The costs are reflected in the benefit composite rate applied as required by the position so the cost can be distributed to the appropriate fund. The types of costs include health benefits, workers' compensation, extended sick leave, and post-retirement benefits. Administrative costs necessary to support the benefits program are also charged to this fund. Ending balances are closed to the Unrestricted General Purpose Fund at year-end. Benefits accounting analysis and monitoring continues to improve on the various benefit types, requirements, costs, and funding. As more information becomes available, adjustments are made to the composite rate to improve projections and reporting to ensure the accurate allocation of costs.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Internal Service
Fund 60

	2025-26		2026-27
REVENUE	**Adopted Budget**	**Total Actuals**	**Total Adotped Budget**
Contributions - Active Benefits	$ 68,167,400	$ 69,182,471	$ 71,474,447
Contributions - Retiree Benefits	7,700,000	9,368,546	8,400,000
Employee Contributions	5,860,000	6,088,689	5,680,000
PTF Health Reimbursement	0	0	0
TOTAL REVENUE	**$ 81,727,400**	**$ 84,639,706**	**$ 85,554,447**
EXPENSES			
Medical/Prescription/Dental/Vision	$ 36,000,000	$ 40,157,616	$ 40,907,616
Retirement	42,727,400	44,232,292	44,050,000
Worker's Comp/Other Insurance & Benefits	3,000,000	5,001,838	2,650,000
TOTAL EXPENSES	**$ 81,727,400**	**$ 89,391,745**	**$ 87,607,616**
TRANSFERS AND OTHER			
Transfers-in	$ 0	$ 1,901,665	$ 2,053,169
Other Sources	0	2,850,374	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ 0**	**$ 4,752,039**	**$ 2,053,169**
FUND BALANCE			
Net Change in Fund Balance	$ 0	$ (0)	$ 0
Beginning Balance, July 1	0	0	(0)
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	**$ 0**	**$ (0)**	**$ 0**

STUDENT FINANCIAL AID

Fund 74, 75

These funds are used for federal, state, and local financial aid programs. The federal programs include Pell Grants, Supplemental Educational Opportunity Grants (SEOG), and AmeriCorps community service initiative grants; state programs include Cal Grants and the Student Success Completion Grant (SSCG) and Local programs include a variety of scholarships.

In the 2026-27 fiscal year, the district is expected to receive $27.26 million, $10.60 million and $1.35 million in federal, state and local funds for student financial aid.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Student Financial Aid
Funds 74-75

	2025-26				2026-27		
REVENUE	**Adopted Budget**	**Foothill College**	**De Anza College**	**Total Actuals**	**Foothill College**	**De Anza College**	**Total Adopted Budget**
Federal Revenue	$ 26,212,582	$ 7,940,946	$ 18,971,064	$ 26,912,011	$ 9,740,431	$ 17,520,000	$ 27,260,431
State Revenue	8,700,000	3,392,908	7,986,675	11,379,583	3,700,000	6,900,000	10,600,000
Local Revenue	1,350,000	960,052	942,358	1,902,410	850,000	500,000	1,350,000
TOTAL REVENUE	**$ 36,262,582**	**$ 12,293,906**	**$ 27,900,097**	**$ 40,194,003**	**$ 14,290,431**	**$ 24,920,000**	**39,210,431**
EXPENSES							
Materials and Supplies	$ 0	$ 5,951	$ 0	$ 5,951	$ 0	$ 0	$ 0
Operating Expenses	1,350,000	967,601	894,125	1,861,726	850,000	500,000	1,350,000
TOTAL EXPENSES	**$ 1,350,000**	**$ 973,552**	**$ 894,125**	**$ 1,867,677**	**$ 850,000**	**$ 500,000**	**$ 1,350,000**
TRANSFERS AND OTHER							
Transfers-in	$ 0	$ 13,500	$ 681,790	$ 695,290	$ 0	$ 0	$ 0
Other Sources	0	0	0	0	0	0	0
Transfers-out	0	(3,703)	0	(3,703)	0	0	0
Contingency	0	0	0	0	0	0	0
Other Outgo/Grants in Aid	(34,912,582)	(11,330,151)	(27,687,763)	(39,017,914)	(13,440,431)	(24,420,000)	(37,860,431)
TOTAL TRANSFERS/OTHER SOURCES	**$ (34,912,582)**	**$ (11,320,354)**	**$ (27,005,973)**	**$ (38,326,327)**	**$ (13,440,431)**	**$ (24,420,000)**	**$ (37,860,431)**
FUND BALANCE							
Net Change in Fund Balance	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Beginning Balance, July 1	15,025	7,008	8,017	15,025	7,008	8,017	15,025
Adjustments to Beginning Balance	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	**$ 15,025**	**$ 7,008**	**$ 8,017**	**$ 15,025**	**$ 7,008**	**$ 8,017**	**$ 15,025**

OTHER TRUST (OPEB)

Fund 79

This fund reports on assets that are set aside in an irrevocable trust to help address the district's unfunded liability related to Other Post-Employee Retirement Benefits (OPEB). In accordance with Governmental Accounting Standards (GASB) and other state government codes, the funds are invested in an IRS Section 115 trust fund, California Employers' Retiree Benefit Trust Fund (CERBT) under CalPERS. The actuarial study and funding plan were prepared in accordance with GASB 75. This does not affect the reporting of Fund 79 within the quarterly financials, which only presents the budget and income statement activity during the fiscal year.

Annually, this fund incurs minimal activity consisting of the district's annual contribution, income and fees. This is typically recorded in the second quarter, with investment income and administrative fees recorded in the fourth quarter of the fiscal year with the projected new-year balance reflected in the Adopted Budget.

For the 2026-27 fiscal year, $1.5 million is budgeted as a transfer from the General Purpose Fund to contribute to the California Employers' Retiree Benefits Trust (CERBT) for Other Post-Employment Benefits (OPEB) liability. The following table is a historical summary of the irrevocable trust's activity which reflects an estimated balance of $56,763,996 for fiscal year 2026-27.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Other Trust (OPEB)

Fund 79

	Contribution	Investment Income	Administrative Expense	Investment Expense	Investment Loss	Balance
Balance						$ 4,724,776
2010-11	$ 400,000	$ 1,187,227	$ (7,001)	$ -	$ -	6,305,002
2011-12	250,000	17,217	(7,348)	-	-	6,564,871
2012-13	500,000	764,116	(10,916)	-	-	7,818,071
2013-14	1,500,000	1,551,327	(12,568)	-	-	10,856,830
2014-15	1,500,000	35,123	(11,948)	-	-	12,380,005
2015-16	1,500,000	119,591	(5,912)	(4,323)	-	13,989,362
2016-17	1,500,000	1,474,081	(7,242)	(5,295)	-	16,950,906
2017-18	1,500,000	1,358,140	(9,213)	(6,736)	-	19,793,097
2018-19	1,500,000	1,322,259	(10,276)	(7,513)	-	22,597,567
2019-20	1,500,000	834,102	(11,753)	(8,593)	-	24,911,322
2020-21	1,500,000	7,113,648	(14,543)	(10,640)	-	33,499,788
2021-22	1,500,000	-	(16,703)	(12,213)	(4,725,837)	30,245,035
2022-23	1,500,000	2,113,803	(15,630)	(11,428)	-	33,831,780
2023-24	1,500,000	3,982,340	(17,764)	(12,988)	-	39,283,368
2024-25	1,500,000	4,954,083	(13,724)	(17,563)	-	45,706,165
2025-26	1,500,000	8,093,276	(13,672)	(21,774)	-	55,263,996
*2026-27**	*$ 1,500,000*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 56,763,996*

Source: CERBT Annual Statements

* Projected

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Other Trust (OPEB)
Fund 79

	2025-26		2026-27
REVENUE	**Adopted Budget**	**Total Actuals**	**Total Adopted Budget**
Local Revenue	$ 0	$ 8,093,276	$ 0
TOTAL REVENUE	**$ 0**	**$ 8,093,276**	**$ 0**
EXPENSES			
TOTAL EXPENSES	**$ 0**	**$ 35,446**	**$ 0**
TRANSFERS AND OTHER			
Transfers-in	$ 1,500,000	$ 1,500,000	$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Other Uses	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**
FUND BALANCE			
Net Change in Fund Balance	$ 1,500,000	$ 9,557,831	$ 1,500,000
Beginning Balance, July 1	45,706,166	45,706,166	55,263,996
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	**$ 47,206,166**	**$ 55,263,996**	**$ 56,763,996**

SUPPLEMENTAL INFORMATION

RESOLUTION
2026-23

Whereas, Title V, Section 58308, requires that the total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures listed in the district budget forms shall be the maximum amount which may be expended for that classification of expenditures for the school year, and

Whereas, the district has reserves in excess of the amount required by Board policy, and

Whereas, the Board of Trustees by resolution may provide for budget revisions,

Be it therefore resolved, that the budget revisions be approved as follows:

BUDGET REVISIONS

The major elements of our budget revisions are listed below. The descriptions contain amounts for each type of budget revision; the tables represent the net revisions to each classification of expenditure.

Fund 114 - General Purpose Fund

The major revisions to the General Purpose Fund include a net increase to local revenue by $21K from Foundation and revenue true-up, with corresponding net decrease to various categories; transfer-out to backfill PDL/SDL/reassigned time ($376.8K) in Restricted and Categorical Fund, Child Development Center and Self-Sustaining Fund; and to close the balance in the Campus Center Use Fee ($91K) and FH Health Fees ($360K).

Sources Account Series			**Uses Account Series**		
1000 - Certificated Salaries	$	130,537	0xxx - Local Revenue	$	21,391
2000 - Classified Salaries		98,290	5000 - Operating Expenses		14,722
3000 - Employee Benefits		147,974	7000 - Transfers/Other Outgo		435,662
4000 - Materials and Supplies		94,975			
Totals	**$**	**471,775**		**$**	**471,775**

Fund 115 - Self Sustaining Fund

The major revisions to the Self-Sustaining Fund include an intra-fund transfer to the General Purpose Fund for graduation ($43K) and FH President's Fund ($350K); backfill for reassigned time, with corresponding increase to the benefits and decrease to the certificated salary and operating expense categories.

Sources Account Series			**Uses Account Series**		
1000 - Certificated Salaries	$	3,656	3000 - Employee Benefits	$	4,281
5000 - Operating Expenses		393,142	7000 - Transfers/Other Outgo		392,518
Totals	**$**	**396,798**		**$**	**396,798**

Fund 121/131 - Restricted and Categorical Fund

The major revisions to the Restricted and Categorical Fund include an increase to federal and state revenue ($414K) due to additional allocations; transfers in from the General Purpose Fund ($361K) for Foothill Health Fees Fund support and for PDL/SDL salary backfill ($285K); transfers out to the Financial Aid Fund for EOPS student grants in aid ($203K), Pass-The-Torch scholarships ($4.6K) and to the Capital Projects fund for the DA Resource Hub ($3.7K) with corresponding increases to the operating expenses, salaries and benefits categories.

Sources Account Series			**Uses Account Series**		
0xxx - Federal Revenue	$	12,866	1000 - Certificated Salaries	$	151,853
0xxx - State Revenue		401,288	2000 - Classified Salaries		43,763
6000 - Capital Outlay		3,712	3000 - Employee Benefits		98,821
7000 - Transfers/Other Outgo		203,500	4000 - Materials and Supplies		22
8900 - Transfers/Other Sources		645,562	5000 - Operating Expense		757,941
			7000 - Transfers/Other Outgo		214,526
Totals	**$**	**1,266,927**		**$**	**1,266,927**

Fund 123 - Federal Work Study Fund

The major revisions to the Federal Work Study Fund include a net transfer to the Student Financial Aid Fund ($46K) for SEOG student grants in aid, with corresponding decreases to the classified salaries.

Sources Account Series	**Uses Account Series**

2000 - Classified Salaries	$	46,297	7000 - Transfers/Other Outgo	$	46,297
Totals	**$**	**46,297**		**$**	**46,297**

Fund 128 - Campus Center Use Fee

The major revisions to the Campus Center Use Fee include an increase to transfers-in ($92K) from the General Purpose Fund, with a corresponding increase to the operating expenses category.

Sources Account Series			**Uses Account Series**		
8900 - Transfers/Other Sources	$	91,182	5000 - Operating Expenses	$	91,182
Totals	**$**	**91,182**		**$**	**91,182**

Fund 331 - Child Development Center

The major revisions to the Child Development Center include a transfer-in from the General Purpose Fund with an increase to the classified and benefits categories for the SDL backfill; and an increase to the revenue ($13K) resulting in a net increase to the fund balance.

Sources Account Series			**Uses Account Series**		
0xxx - State Revenue	$	13,086	2000 - Classified Salaries	$	60,329
8900 - Transfers/Other Sources		91,436	3000 - Employee Benefits		31,107
			Increase in Fund Balance		13,086
Totals	**$**	**104,522**		**$**	**104,522**

Fund 40 - Capital Projects Fund

The major revisions to the Capital Projects Fund include an increase in revenue ($2.9K) from the Foundation to the DA Library Reserve, with a corresponding increase in the operating category; a transfers-in from the Restricted and Categorical Fund for the DA Resource Hub ($3.7K), with a corresponding increase in the capital outlay category; an increase of $54.4 million in the capital outlay category for the purchase of the McClellan and Shoreline properties; and other increases to the operating and capital outlay categories ($31K), and a net decrease to fund balance.

Sources Account Series			**Uses Account Series**		
0xxx - Local Revenue	$	2,993	5000 - Operating Expense	$	40,090
8900 - Transfers/Other Sources		3,712	6000 - Capital Outlay		55,364,542
Decrease in Fund Balance		55,397,928			
Totals	**$**	**55,404,633**		**$**	**55,404,633**

Fund 74/75 - Student Financial Aid Fund

The major revisions to the Student Financial Aid Fund include an increase to the state revenue for One-Time Emergency Aid Funds ($348K) with the corresponding increase to the Student Grant-In-Aid categories; a transfer in from the Restricted and Categorical Fund for DA EOPS scholarships ($203.5K) and Pass the Torch Scholarships ($4.6K), with corresponding increases to the operating expenses and grants in aid categories.

Sources Account Series			**Uses Account Series**		
0xxx - State Revenue	$	347,996	5000 - Operating Expenses	$	4,675
8900 - Transfers/Other Sources		258,175	7000 - Transfers/Other Outgo		601,496
Totals	**$**	**606,171**		**$**	**606,171**

AYES ____________________
NOES ____________________
ABSENT ____________________

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 14, 2026.

____
Lee D. Lambert
Secretary to the Board

RESOLUTION

2026-24

Whereas, Title V, Section 58307, requires that the total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures listed in the district budget forms shall be the maximum amount which may be expended for that classification of expenditures for the school year, and

Whereas, the Board of Trustees, by resolution, approved by a majority of the members, may provide for the transfer between expenditure classifications,

Be it therefore resolved, that transfers between expenditure classifications be approved as follows:

BUDGET TRANSFERS

Transfers within the General Purpose Fund between major expense categories resulting in a net zero impact on the overall budget; the table represents the net transfers to each classification of expenditure.

Fund 114 - General Purpose Fund

From Account Series					**To Account Series**				
0xxx	-	Local Revenue	$	72,055	1000	-	Certificated Salaries	$	389,746
5000	-	Operating Expense		602,948	2000	-	Classified Salaries	$	196,350
					3000	-	Employee Benefits		74,511
					4000	-	Materials and Supplies		14,398
Totals			**$**	**675,003**				**$**	**675,003**

AYES ____________________
NOES ____________________
ABSENT ____________________

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 14, 2026.

Lee D. Lambert
Secretary to the Board

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2025-26 Actuals
General Funds

REVENUE	General Purpose Fund 114	Self-Sustaining Fund 115	**Total Unrestricted General Fund**	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	**Total Restricted General Fund**	**TOTAL GENERAL FUND**
Federal Revenue	$ 0	$ 0	$ 0	$ 2,190,851	$ 0	$ 614,078	$ 0	$ 0	$ 2,804,929	$ 2,804,929
State Revenue	25,752,278	4,927,115	30,679,394	50,289,529	4,858,581	0	0	0	55,148,110	85,827,504
Local Revenue	226,521,703	5,855,645	232,377,349	4,079,518	0	0	17,617	1,617,668	5,714,802	238,092,151
TOTAL REVENUE	**$ 252,273,982**	**$ 10,782,761**	**$ 263,056,743**	**$ 56,559,898**	**$ 4,858,581**	**$ 614,078**	**$ 17,617**	**$ 1,617,668**	**$ 63,667,841**	**$ 326,724,584**
EXPENSES										
Certificated Salaries	$ 105,077,296	$ 1,195,461	$ 106,272,758	$ 10,081,675	$ 3,826,607	$ 0	$ 0	$ 94,724	$ 14,003,007	$ 120,275,764
Classified Salaries	47,780,099	2,837,123	50,617,221	16,130,938	2,901,321	525,293	1,322,674	724,729	21,604,955	72,222,176
Employee Benefits	67,645,793	1,344,892	68,990,685	10,231,399	2,967,959	13,663	358,706	448,405	14,020,133	83,010,818
Materials and Supplies	3,383,727	342,812	3,726,539	2,273,076	23,781	0	0	849	2,297,706	6,024,245
Operating Expenses	22,576,130	5,094,858	27,670,988	8,782,975	140,854	9,828	54,091	167,795	9,155,543	36,826,531
Capital Outlay	3,099,257	516,771	3,616,028	6,644,520	18,887	0	0	68,627	6,732,034	10,348,062
TOTAL EXPENSES	**$ 249,562,302**	**$ 11,331,917**	**$ 260,894,219**	**$ 54,144,584**	**$ 9,879,409**	**$ 548,783**	**$ 1,735,472**	**$ 1,505,130**	**$ 67,813,378**	**$ 328,707,597**
TRANSFERS AND OTHER										
Transfers-in	$ 0	$ 3,417	$ 3,417	$ 752,111	$ 5,020,828	$ (15,295)	$ 1,717,855	$ 91,182	$ 7,566,682	$ 7,570,098
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	667,229	(667,229)	0	0	0	0	0	0	0	0
Transfers-out	(11,056,080)	(9,076)	(11,065,155)	(776,682)	0	(50,000)	0	0	(826,682)	(11,891,837)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(4,512,574)	0	0	0	0	(4,512,574)	(4,512,574)
TOTAL TRANSFERS/OTHER SOURCES	**$ (10,388,851)**	**$ (672,888)**	**$ (11,061,739)**	**$ (4,537,144)**	**$ 5,020,828**	**$ (65,295)**	**$ 1,717,855**	**$ 91,182**	**$ 2,227,426**	**$ (8,834,312)**
FUND BALANCE										
Net Change in Fund Balance	$ (7,677,171)	$ (1,222,044)	$ (8,899,216)	$ (2,121,830)	$ 0	$ 0	$ 0	$ 203,720	$ (1,918,110)	$ (10,817,326)
Beginning Balance, July 1	38,347,877	13,797,064	52,144,941	22,174,049	0	0	0	836,672	23,010,721	75,155,662
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	**$ 30,670,705**	**$ 12,575,020**	**$ 43,245,725**	**$ 20,052,220**	**$ 0**	**$ 0**	**$ 0**	**$ 1,040,391**	**$ 21,092,611**	**$ 64,338,336**

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2025-26 Actuals
All Funds

REVENUE	**TOTAL GENERAL FUND**	Debt Service Fund 20	De Anza Dining Services Fund 32*	Child Development Fund 33	Affordable Student Housing Fund 35*	Affordable mployee Housin Fund 36*	Capital Projects Fund 40	DA Event Center Fund 50*	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	**TOTAL DISTRICT ALL FUNDS**	Internal Service Fund 60
Federal Revenue	$ 2,804,929	$ 0	$ 0	$ 31,844	$ 0	$ 0	$ 0	$ 0	$ 26,912,011	$ 0	$ 29,748,783	$ 0
State Revenue	85,827,504	0	0	1,578,318	0	0	2,532,640	0	11,379,583	0	101,318,045	0
Local Revenue	238,092,151	86,983,381	10,525	2,544,227	2,655,773	410,938	7,424,972	0	1,902,410	8,093,276	348,117,654	84,639,706
TOTAL REVENUE	**$ 326,724,584**	**$ 86,983,381**	**$ 10,525**	**$ 4,154,389**	**$ 2,655,773**	**$ 410,938**	**$ 9,957,613**	**$ 0**	**$ 40,194,003**	**$ 8,093,276**	**$ 479,184,482**	**$ 84,639,706**
EXPENSES												
Certificated Salaries	$ 120,275,764	$ 0	$ 0	$ 219,494	$ 0	$ 0	$ 0	0	$ 0	$ 0	$ 120,495,258	$ 0
Classified Salaries	72,222,176	0	193,563	2,242,306	0	0	1,182,491	0	0	0	75,840,537	0
Employee Benefits	83,010,818	0	101,704	1,224,241	0	0	580,307	0	0	0	84,917,069	89,391,745
Materials and Supplies	6,024,245	0	(286)	321,760	56,320	2,260	3,002	0	5,951	0	6,413,253	0
Operating Expenses	36,826,531	0	5,415	42,342	1,155,272	334,350	15,491,733	0	1,861,726	35,446	55,752,814	0
Capital Outlay	10,348,062	0	0	408	0	0	150,650,235	0	0	0	160,998,705	0
TOTAL EXPENSES	**$ 328,707,597**	**$ 0**	**$ 300,396**	**$ 4,050,551**	**$ 1,211,592**	**$ 336,610**	**$ 167,907,769**	**$ 0**	**$ 1,867,677**	**$ 35,446**	**$ 504,417,637**	**$ 89,391,745**
TRANSFERS AND OTHER												
Transfers-in	$ 7,570,098	$ 0	$ 9,076	$ 91,436	$ 0	$ 0	$ 131,392	0	$ 695,290	$ 1,500,000	$ 9,997,292	$ 1,901,665
Other Sources	0	9,846,485	0	0	0	0	152,801,399	0	0	0	162,647,884	2,850,374
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Transfers-out	(11,891,837)	0	0	0	0	0	(3,417)	0	(3,703)	0	(11,898,957)	21,758,714
Contingency	0	0	0	0	0	0	0	0	0	0	0	8,400,000
Other Outgo	(4,512,574)	(86,997,460)	0	0	0	0	(378,841)	0	(39,017,914)	0	(130,906,788)	69,057,953
TOTAL TRANSFERS/OTHER SOURCES	**$ (8,834,312)**	**$ (77,150,975)**	**$ 9,076**	**$ 91,436**	**$ 0**	**$ 0**	**$ 152,550,533**	**$ 0**	**$ (38,326,327)**	**$ 1,500,000**	**$ 29,839,431**	**$ 103,968,706**
FUND BALANCE												
Net Change in Fund Balance	$ (10,817,326)	$ 9,832,406	$ (280,795)	$ 195,273	$ 1,444,182	$ 74,328	$ (5,399,623)	$ 0	$ 0	$ 9,557,831	$ 4,606,276	$ 99,216,667
Beginning Balance, July 1	75,155,662	82,534,137	280,795	4,438,429	0	0	150,906,628	1,801,399	15,025	45,706,166	360,838,241	0
Adjustments to Beginning Balance	0	0	0	0	0	0	0	(1,801,399)	0	0	(1,801,399)	0
NET FUND BALANCE, June 30	**$ 64,338,336**	**$ 92,366,543**	**$ 0**	**$ 4,633,702**	**$ 1,444,182**	**$ 74,328**	**$ 145,507,005**	**$ (0)**	**$ 15,025**	**$ 55,263,996**	**$ 363,643,118**	**$ 99,216,667**

* DA Event Center Fund has been closed as of 06/30/26. Remaining balance of $1,801,399 was deposited to Fund 40 Capital Projects for Parking Lot maintenance projects.

* DA Dining Services has been closed as of 06/30/2026.

* Affordable Student Housing is at McCellean Terrace and Affordable Employee Housing is at Scholar's Row at the Sevens

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2025-26 ACTUALS

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 06-30-26

TRANSFER TO

TRANSFER FROM

	Unrestricted General Funds		Restricted General Funds					All Other Funds								
Fund	**General 114**	**Self-Sustaining 115**	**Categorical 121/131**	**Special Education 122**	**Fed. Work Study (FWS) 123**	**Parking 125**	**Campus Ctr Use Fees (CCUF)128**	**Debt Service 20**	**De Anza Dining Srvs 32**	**Child Developmt 33**	**Capital Projects 40**	**Enterprise Funds**	**Internal Service 60**	**Financial Aid 74/75**	**Other Trust (OPEB) 79**	**Total**
114			752,111	5,020,828	(18,998)	1,717,855	91,182			91,436			1,901,665		1,500,000	11,056,079
115	667,229								9,076							676,305
121/131											131,392			645,290		776,682
122																0
123														50,000		50,000
125																0
128																0
20																0
32																0
33																0
40		3,417														3,417
Enterprise																0
60																0
74/75					3,703											3,703
79																0
Total	**$ 667,229**	**$ 3,417**	**$ 752,111**	**$ 5,020,828**	**$ (15,295)**	**$ 1,717,855**	**$ 91,182**	**$ -**	**$ 9,076**	**$ 91,436**	**$ 131,392**	**$ -**	**$ 1,901,665**	**$ 695,290**	**$ 1,500,000**	**$12,566,185**

Inter-Fund Transfers:

Fund	**Amount**	**Reason**
Fund 114 to 121/131:	360,822	to close FH Health Fees
Fund 114 to 121/131:	223,317	backfill for PDL
Fund 114 to 121/131:	106,448	to close DA SIP Federal Grant
Fund 114 to 121/131:	61,423	backfill for SDL
Fund 114 to 121/131:	101	Zero Textbook grant adj.
Sub-Total for 121/131	**752,111**	
Fund 114 to 122:	5,020,828	for Special Ed match
F114 to F123:	(18,998)	for FWS match PY Adj.
Fund 114 to 125:	1,717,855	to close parking Fund
Fund 114 to 128:	91,182	to close FH CCUF
Fund 114 to 331:	91,436	backfill for SDL
Fund 114 to 600:	1,901,665	to close Self-Insurance Fund
Fund 114 to 79:	1,500,000	for 2025-26 OPEB Liability
Fund 114:	**$11,056,079**	
Fund 115 to 321:	**$ 9,076**	to close DA Dining Services

Fund	**Amount**	**Reason**
Fund 121/131 to 40:	121,817	DA Resource Hub
Fund 121/131 to 40:	9,575	DA Auto Tech Tool Room
Sub-Total for 40	**131,392**	
Fund 121/131 to 74/75:	631,790	to EOPS Grant
Fund 121/131 to 74/75:	13,500	to PTT Scholarhsips
	645,290	
Fund 121/131:	**$ 776,682**	
Fund 123 to 74/75:	**$ 50,000**	FWS to SEOG Grant-In-Aid
Fund 40 to 115:	**$ 3,417**	for FH MAA
Fund 74/75 to 123:	**$ 3,703**	SEOG to FWS
Total Inter-Fund Transfer	**$11,898,956**	

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund	**Amount**	**Reason**
Fund 115 to 114:	236,244	close computer loan program
Fund 115 to 114:	350,000	apprenticeship to DA
Fund 115 to 114:	118,142	FH Gradaution
Fund 115 to 114:	(37,158)	backfill for reassigned time
Total Intra-Fund Transfer	**$ 667,229**	

Inter-Fund Transfer	**$11,898,956**
Intra-Fund Transfer	**$ 667,229**
Total Transfers	**$12,566,185**

SUMMARY
GENERAL FUND (FUND 114)

CHANGES FROM FY 2026-27 TENTATIVE BUDGET TO FY 2026-27 ADOPTED BUDGET

	Revenue	Expenditures	Net Change
FY 2026-27 Tentative Budget	**$254.22**	**$252.53**	**$1.69**
State Apportionment/SCFF/Basic Aid	($0.74)		
STRS-on-Behalf, Lottery, Mandated Block Grant	$0.22		
Non-Resident Tuition	($0.78)		
Campus Revenue	($0.03)		
Salaries (restructed faculty salaries and other net changes)			
PTF (Flat load plus one-time Transitional Instructional Load)		$3.60	
PC Adjustments (Certificated & Classified)		($0.39)	
Benefits (Regulatory plus Health)		$0.64	
Additional Health Benefits		$0.75	
Operating (facilties maintenance, hardare/software maintenance, negotiated items)		($1.75)	
Net Transfers (DSPS, Parking, Fund 60 Insurance, FH Health Fees,)		$1.01	
FY 2026-27 Adopted Budget	**$252.89**	**$256.39**	**($3.50)**
Change from FY 2026-27 Tentative Budget to Adopted Budget	**($1.33)**	**$3.86**	**$2.53**

Fund Balance Summary	
Beginning Fund Balance (July 1, 2026)	**$30.67**
Net Change	($3.50)
Projected Ending Fund Balance (June 30, 2027)	**$27.17**

Breakdown of Ending Fund Balance (June 30, 2027)	
Carryforwards (FH, DA, CS)	$7.24
Negotiated Carryforwards	$0.31
FT Faculty Hiring Support	$0.00
Required 5% Budget Reserve	$12.64
Stability Fund	$6.98
Projected Ending Fund Balance (June 30, 2027)	**$27.17**

Changes in Fund 114 Revenue and Expenses

	18-19 Actual	19-20 Actual	YOY % Change	20-21 Actual	YOY % Change	21-22 Actual	YOY % Change	22-23 Actuals	YOY % Change	23-24 Actual	YOY % Change	24-25 Actual	YOY % Change	25-26 Actual	YOY % Change	26-27 Budget	YOY % Change
Revenues																	
State Apportionment/SCFF (*Total TCR)	152,040,367	155,385,593		156,665,835		165,840,938		175,668,030		189,925,368		-		-		-	
Basic Aid/Community Supported Funding	-	-		-		-		-		-		195,552,363		201,426,198		208,747,450	
Other Revenues																	
Prior Year Apportionment	13	(118,173)		79,760		(52,243)		536,946		407,509		134,977		-		-	
2% Resident Enrollment Fees	424,342	417,742		397,487		328,282		316,858		342,469		366,396		357,747		357,750	
Nonresident Tuition	26,452,344	26,014,023		20,502,660		16,396,848		18,245,158		23,451,583		26,009,512		23,741,252		22,188,100	
State Lottery	4,557,137	3,998,911		4,339,744		4,397,772		4,511,009		4,853,611		5,046,087		5,169,218		4,857,200	
State Mandated Block Grant	715,110	743,180		709,877		729,802		743,343		768,051		749,094		783,116		865,000	
PT Faculty Funding	546,220	482,291		501,763		430,282		539,415		490,203		519,391		522,361		522,400	
PT Faculty Office Hours	-	-		-		-		537,040		484,204		760,447		874,668		750,000	
PT Faculty Health	-	-		-		-		-		590,054		1,394,997		2,764,299		838,300	
Full-Time Faculty Hiring	1,087,522	1,087,522		1,087,522		3,722,295		3,722,295		3,722,295		3,722,295		3,722,295		3,722,300	
Interest Income	2,417,700	2,569,918		1,137,027		959,673		3,746,530		4,336,030		7,072,764		4,370,778		2,500,000	
Campus Generated Revenues	1,747,123	1,573,866		1,058,539		986,314		990,185		923,222		902,029		945,459		702,700	
Other Revenues	2,939,206	109,080		51,921		103,436		115,753		68,849		131,990		474,883		18,000	
Other Apportionment - BOG	266,235	227,254		227,869		208,252		214,320		192,979		192,745		196,814		196,800	
STRS On-Behalf Payments	9,496,333	5,147,235		5,606,928		5,591,316		5,282,293		6,354,486		6,357,015		6,924,895		6,624,900	
Total Revenues	**202,689,651**	**197,638,441**	**-2%**	**192,366,933**	**-3%**	**199,642,966**	**4%**	**215,169,174**	**8%**	**236,910,912**	**10%**	**248,912,101**	**5%**	**252,273,982**	**1.4%**	**252,890,900**	**0.2%**
Expenses																	
Salaries	121,209,888	116,881,733	-4%	115,995,246	-1%	124,499,486	7%	125,253,807	1%	137,294,013	10%	142,878,118	4%	152,857,395	7.0%	151,492,906	-0.9%
Benefits	56,166,424	49,191,678	-12%	49,111,785	0%	52,293,337	6%	55,873,595	7%	61,333,567	10%	63,376,305	3%	67,645,793	6.7%	67,654,201	0.0%
Materials and Supplies	2,218,072	2,045,546	-8%	1,356,881	-34%	2,257,465	66%	2,810,932	25%	2,763,095	-2%	3,337,172	21%	3,383,727	1.4%	2,971,181	-12.2%
Operating Expenses	16,732,813	16,188,897	-3%	17,776,783	10%	18,337,173	3%	17,980,397	-2%	20,038,001	11%	21,034,682	5%	22,576,130	7.3%	20,657,905	-8.5%
Capital Outlay	323,655	293,351	-9%	250,281	-15%	257,812	3%	1,585,537	515%	2,539,862	60%	2,807,324	11%	3,099,257	10.4%	3,178,254	2.5%
Transfers (net)	9,752,183	11,012,989	13%	9,043,917	-18%	7,206,276	-20%	9,284,849	29%	8,330,641	-10%	13,175,324	58%	10,388,851	-21.1%	10,439,708	0.5%
Total Expenses & Net Transfers	**206,403,034**	**195,614,195**	**-5%**	**193,534,893**	**-1%**	**204,851,548**	**6%**	**212,789,117**	**4%**	**232,299,179**	**9%**	**246,608,925**	**6%**	**259,951,153**	**5.4%**	**256,394,155**	**-1.4%**
Net Surplus/(Deficit)	(3,713,383)	2,024,246	-155%	(1,167,960)	-158%	(5,208,582)	346%	2,380,057	-146%	4,611,733	94%	2,303,176	-50%	(7,677,171)	-433.3%	(3,503,255)	-54.4%
Beginning Fund Balance	37,118,590	33,405,207	-10%	35,429,453	6%	34,261,493	-3%	29,052,911	-15%	31,432,968	8%	36,044,701	15%	38,347,877	6.4%	30,670,706	-20.0%
Ending Fund Balance	**33,405,207**	**35,429,453**	**6%**	**34,261,493**	**-3%**	**29,052,911**	**-15%**	**31,432,968**	**8%**	**36,044,701**	**15%**	**38,347,877**	**6%**	**30,670,706**	**-20.0%**	**27,167,451**	**-11.4%**
Designated Carryforwards (see below)	13,689,110	14,600,663	7%	17,776,451	22%	17,559,515	-1%	14,195,207	-19%	14,195,207	0%	13,254,826	-7%	8,384,897	-36.7%	7,553,278	-9.9%
5% Reserve	10,320,152	9,780,710	-5%	9,676,745	-1%	10,242,577	6%	10,639,456	4%	11,614,959	9%	12,445,605	7%	12,613,699	1.4%	12,644,545	0.2%
Stability Fund Balance	9,395,945	11,048,081	18%	6,808,298	-38%	1,250,818	-82%	6,598,305	428%	10,234,535	55%	12,647,446	24%	9,672,110	-23.5%	6,969,628	-27.9%

Notes

Designated Carryforwards (CF):	**2024-25 Actuals**	**2025-26 Actuals**	**2026-27 Budget**
FH,DA,CS Carryforward	11,396,088	8,073,507	7,241,888
Negotiated Carryforward	318,738	311,390	311,390
FTFH Funds Support	1,540,000	-	-
Total:	**13,254,826**	**8,384,897**	**7,553,278**

**** Total TCR = Total Computational Revenue***

Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115)

	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Budget
Revenues	214,723,032	209,090,577	199,703,524	207,604,743	225,753,331	246,045,047	257,826,613	263,056,743	267,858,773
Salaries	124,265,680	119,995,129	118,745,137	127,751,992	128,832,977	140,917,948	146,664,663	156,889,979	155,533,668
Benefits	54,036,139	50,099,895	50,044,495	53,420,231	57,119,649	62,519,387	64,692,761	68,990,685	69,008,334
Other	39,326,727	37,349,027	33,316,207	29,381,467	31,514,186	41,148,833	45,954,666	46,075,294	45,915,985
Total Expenses/Transfers	217,628,545	207,444,051	202,105,839	210,553,690	217,466,812	244,586,168	257,312,091	271,955,958	270,457,987
Ending Fund Balance	45,589,757	47,236,283	44,833,968	41,885,021	50,171,539	51,630,418	52,144,941	43,245,725	40,646,511

Salary Expenditures, Fund 114 (General Purpose Fund Only)

	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Budget
Contract Faculty	43,329,667	39,331,494	38,914,471	40,958,941	41,608,368	44,278,801	46,233,874	47,803,400	53,885,969
Part-Time Faculty & Additional Pay	34,476,167	35,831,391	35,093,618	37,006,036	36,291,845	40,583,745	43,175,953	47,264,226	39,629,214
Management	11,246,547	11,376,655	11,430,280	12,649,514	13,351,793	14,835,108	15,254,381	16,702,551	16,513,262
Classified	30,419,447	28,746,485	29,159,872	32,133,575	31,419,513	35,084,384	35,566,326	38,811,769	40,152,098
Students & Casuals	1,738,060	1,595,709	1,397,005	1,751,419	2,582,287	2,511,976	2,647,584	2,275,449	1,312,362
Total	121,209,888	116,881,733	115,995,246	124,499,486	125,253,807	137,294,013	142,878,118	152,857,395	151,492,906

Productivity

	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actuals	26-27 Budget
WSCH per Teaching FTE	512	510	511	474	480	500	494	487	501

FTES

	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actuals*	25-26 Actuals	26-27 Budget
Resident	23,335	23,042	23,605	20,745	20,325	21,603	22,743	23,061	23,061
Non-Resident	4,087	3,628	2,616	1,991	2,087	2,473	2,737	2,503	2,303
Total FTES	27,422	26,669	26,221	22,736	22,412	24,076	25,480	25,564	25,364

Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Federal Work Study, Parking & Campus Center Use Fee Funds)

	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actuals	26-27 Budget
Revenues & Transfers In	59,320,469	79,048,556	86,343,467	79,689,955	115,828,133	63,050,766	67,668,527	71,234,523	83,946,010
Expenditures & Transfers Out	58,891,795	77,926,675	85,486,215	78,318,952	97,370,825	68,608,860	69,951,480	73,152,633	87,523,884
Fund Balance	9,044,324	10,166,205	11,023,457	12,394,460	30,851,768	25,293,674	23,010,721	21,092,611	17,514,738

* The 2024-25 Resident FTES shown are under the new Student Attendance Accounting Manual.

Comparison of FTE - 2019-20 through 2026-27

(This chart represents filled and vacant FTE at the beginning of each year)

26-27 (Adopted)	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BILLBACK (Foundation/ASB)	SELF-INSURED	CAPITAL	TOTAL
A1-Executive	6.9		0.2								7.0
A2-Certificated Manager	29.8	1.9	4.6	2.0		0.5	1.3				40.0
A3-Non-Certificated Manager	34.4	0.3	12.5		0.7			6.0	1.1	9.0	64.0
B1-Board of Trustees Member	5.0										5.0
C1-Classified-ACE	236.8	13.8	106.8	26.5	2.5	0.9	33.7	12.7	3.5	3.7	441.0
C2-Classified-ACE, less than 50%	3.0	3.0	1.0	4.0			1.0	1.0			13.0
C3-Classified CSEA	77.0	1.0				6.0					84.0
C4-Supervisor	27.9	1.5	9.2	3.3	0.7	0.5	1.0	1.0		3.9	49.0
C5-Confidential	12.9		1.1						1.0		15.0
C6-Police Officers' Association	6.4				3.6			4.0			14.0
F1,2-Certificated Instructor	403.7		35.3	17.0							456.0
F7-(Headcount)-Early Retiree	25.0	1.0	1.0								27.0
FTE	**868.8**	**22.5**	**171.7**	**52.8**	**7.6**	**7.9**	**37.0**	**24.7**	**5.6**	**16.6**	**1215**
PT Faculty	**431.42**										

25-26 (Adopted)	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	DINING SERVICES	BILLBACK (Foundation/ASB)	SELF-INSURED	CAPITAL	TOTAL
A1-Executive	6.9		0.2									7
A2-Certificated Manager	29.8	2.1	4.6	2.0		0.5	1.0					40
A3-Non-Certificated Manager	34.9	0.6	11.5		0.7	0.4		0.8	6.0	1.1	5.0	61
B1-Board of Trustees Member	5.0											5
C1-Classified-ACE	242.0	15.6	103.8	26.5	2.5	1.2	33.7	0.8	12.7	3.5	3.5	445.835
C2-Classified-ACE, less than 50%	3.0	3.0	1.0	4.0			1.0		1.0			13
C3-Classified CSEA	70.2	4.8				8.5		5.8	0.8			90
C4-Supervisor	26.9	1.5	10.3	3.3	1.7	0.5	1.0				1.0	46.1
C5-Confidential	12.9		0.1							1.0		14
C6-Police Officers' Association	6.4				7.6							14
F1,2-Certificated Instructor	403.2		39.3	16.0								458.49
F7-(Headcount)-Early Retiree	27.0		2.0	1.0								30
FTE	**868.2**	**27.5**	**172.6**	**52.8**	**12.6**	**11.1**	**36.7**	**7.4**	**20.5**	**5.6**	**10**	**1224**
PT Faculty Budgeted	**344**											

24-25 (Adopted)	**GENERAL**	**SELF-SUSTAINING**	**CATEGORICAL**	**SPECIAL EDUCATION**	**PARKING**	**CAMPUS CENTER**	**CHILD DEVELOPMENT**	**DINING SERVICES**	**BILLBACK (Foundation/ASB)**	**SELF-INSURED**	**CAPITAL**	**TOTAL**
A1-Executive	6.9		0.2									7
A2-Certificated Manager	28.8	2.1	5.6	2.0		0.5	1.0					40
A3-Non-Certificated Manager	34.0	0.6	10.4		0.7	0.4		0.8	6.0	1.1	4.0	58
B1-Board of Trustees Member	5.0											5
C1-Classified-ACE	238.8	15.9	119.3	26.5	2.5	1.2	24.0	0.8	11.7	2.5	2.7	445.995
C2-Classified-ACE, less than 50%	3.0	2.0	2.0	4.0			7.0		1.0			19
C3-Classified CSEA	69.2	3.8				8.5		5.8	0.8			88
C4-Supervisor	27.6	0.5	10.3	3.3	1.1	0.5	1.0		1.0		0.9	46
C5-Confidential	11.9		0.1							1.0		13
C6-Police Officers' Association	6.4				3.6							10
F1,2-Certificated Instructor	403.6		39.6	17.0								460.21
F7-(Headcount)-Early Retiree	27.0		3.0	1.0								31
FTE	**862.1**	**24.9**	**190.5**	**53.8**	**7.9**	**11.1**	**33.0**	**7.4**	**20.5**	**4.6**	**8**	**1223**
PT Faculty Budgeted	**344**											

23-24 (Adopted)	**GENERAL**	**SELF-SUSTAINING**	**CATEGORICAL**	**SPECIAL EDUCATION**	**PARKING**	**CAMPUS CENTER**	**CHILD DEVELOPMENT**	**DINING SERVICES**	**BILLBACK (Foundation/ASB)**	**SELF-INSURED**	**CAPITAL**	**TOTAL**
A1-Executive	5.9		0.2									6
A2-Certificated Manager	26.8	3.1	7.6	2.0		0.5	1.0		0.0			41
A3-Non-Certificated Manager	33.3	0.6	11.4		0.4	0.4		0.8	6.0	1.1	4.0	58
B1-Board of Trustees Member	5.0											5
C1-Classified-ACE	234.4	18.1	118.5	26.0	3.2	1.3	15.0	0.8	11.4	2.5	1.7	432.985
C2-Classified-ACE, less than 50%	3.0	1.0	2.0	5.0			2.0		1.0			14
C3-Classified CSEA	70.2	3.8				8.5		5.8	0.8			89
C4-Supervisor	27.6	0.5	8.3	2.3	1.1	0.5	1.0		1.0		0.9	43
C5-Confidential	9.9		0.1							1.0		11
C6-Police Officers' Association	6.4				3.6							10
F1,2-Certificated Instructor	407.8		46.2	18.0					1.0			472.99
F3-Certificated Instructor-Childcare							2.0					2
F7-(Headcount)-Early Retiree	19.2		3.8	0.0								23
FTE	**849.5**	**27.1**	**198.0**	**53.3**	**8.3**	**11.2**	**21.0**	**7.4**	**21.1**	**4.6**	**7**	**1208**
PT Faculty Budgeted	**344**											

22-23 (Adopted)	**GENERAL**	**SELF-SUSTAINING**	**CATEGORICAL**	**SPECIAL EDUCATION**	**PARKING**	**CAMPUS CENTER**	**CHILD DEVELOPMENT**	**DINING SERVICES**	**BILLBACK (Foundation/ASB)**	**SELF-INSURED**	**CAPITAL**	**TOTAL**
A1-Executive	5.9		0.2									6
A2-Certificated Manager	22.9	3.0	10.6	2.0		0.5	1.0		2.0			42
A3-Non-Certificated Manager	34.2	0.7	14.4		0.4	0.5		0.8	7.0	1.1	1.0	60.05
B1-Board of Trustees Member	5.0											5
C1-Classified-ACE	225.9	21.2	125.9	28.0	2.5	0.9	13.0	0.8	11.3	2.5	2.1	433.989
C2-Classified-ACE, less than 50%	3.0	1.0	2.0	5.0			7.0		1.0			19
C3-Classified CSEA	69.3	3.7				8.5		5.8	0.8			88
C4-Supervisor	26.5	0.5	8.1	2.0	1.1		1.0		2.0		0.9	42
C5-Confidential	9.9		0.1							1.0		11
C6-Police Officers' Association	6.4				3.6							10
F1,2-Certificated Instructor	411.9		53.1	19.0					1.0			484.99
F3-Certificated Instructor-Childcare							2.0					2
F7-(Headcount)-Early Retiree	21.0		1.0	0.0								22.01
FTE	**841.9**	**30.0**	**215.3**	**56.0**	**7.6**	**10.3**	**24.0**	**7.4**	**25.0**	**4.6**	**4**	**1226**
PT Faculty Budgeted	**344**											

21-22 (Adopted)	**GENERAL**	**SELF-SUSTAINING**	**CATEGORICAL**	**SPECIAL EDUCATION**	**PARKING**	**CAMPUS CENTER**	**CHILD DEVELOPMENT**	**DINING SERVICES**	**BILLBACK (FOUNDATION/ASB)**	**SELF-INSURED**	**CAPITAL**	**TOTAL**
A1-Executive	5.9		0.2									6
A2-Certificated Manager	24.3	3.0	9.1	2.0		0.5	1.0		2.1			42
A3-Non-Certificated Manager	32.2	0.6	13.4		0.4	0.5			10.0	1.1		58.04
B1-Board of Trustees Member	5.0											5
C1-Classified-ACE	220.7	21.2	122.1	28.0	2.5	0.9	13.0		23.0	2.5	2.1	435.992
C2-Classified-ACE, less than 50%	4.0	2.0	2.0	5.0			7.0		2.0			22
C3-Classified CSEA	69.3	3.7				8.3			6.8			88
C4-Supervisor	24.6	0.5	8.0	2.0	1.1		1.0		2.0		0.9	40
C5-Confidential	9.9		0.1							1.0		11
C6-Police Officers' Association	6.4				3.6							10
F1,2-Certificated Instructor	405.2		54.3	20.0					1.0			480.49
F3-Certificated Instructor-Childcare							2.0					2
F7-(Headcount)-Early Retiree	23.2		1.8	1.0								26
FTE	**830.6**	**30.9**	**210.9**	**58.0**	**7.6**	**10.1**	**24.0**		**46.8**	**4.6**	**3**	**1227**
PT Faculty Budgeted	**427.4**											

2026-27

Distribution of Education Protection Account (Prop 30/55 EPA) Funds

2026-27 Budgeted Allocation: $2,306,100

Description	Account Code	Program Code	Description	Labor	Benefits	Total Labor & Benefits
Instructional	1160	170100	Mathematics, General	$ 1,631,202	$ 674,898	$ 2,306,100
			Total 2025-26 Expenditures	**$ 1,631,202**	**$ 674,898**	**$ 2,306,100**

2025-26
Distribution of Education Protection Account (Prop 30/55 EPA) Funds

Funds Received in Fiscal Year 2025-26: $2,257,179

Description	Account Code	Program Code	Description	Labor	Benefits	Total Labor & Benefits
Instructional	1160	170100	Mathematics, General	$ 1,549,988	$ 707,191	$ 2,257,179
			Total 2025-26 Expenditures	**$ 1,549,988**	**$ 707,191**	**$ 2,257,179**

Fund 115 - Self Sustaining Fund
Fund Balance Report for Fiscal Year 2025-26
Ending Balance Reported as of June 30, 2026

Foothill Funds

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
115000	Apprenticeship-Foothill	$ 4,389,458	$ (544,885)	$ 3,844,573
115001	Apprenticeship-Foothill Unrest cont	372,253	(4,128)	368,124
115002	Apprenticeship-Accounting	84,247	-	84,247
115004	FH-BSS Contract Ed	14,232	61,294	75,526
115005	FH-HS Contract Ed	32,379	-	32,379
115006	FH Campus Abroad-Cuba	-	-	-
115007	FH GEL Administrative & Reserve	27,236	(2,511)	24,725
115008	FH GEL Ecuador 26-27	-	-	-
115020	FH GEL Costa Rica 25-26	-	14,688	14,688
115021	FH GEL Hawaii 26-27	-	-	-
115047	FH-APAN	-	-	-
115048	Veteran Resource Center VRC		5,027	5,027
115050	Anthropology - Field work	2,884	(560)	2,324
115051	Anthrop Campus Abroad Reserve	16,125	16,624	32,749
115052	Anthrop Campus Abroad-Belize 10	-	-	-
115062	Off-Cmp Short Courses Bus & Soc Sci	-	-	-
115063	Off Cmp Short Courses Dental Hyg	32,760	(2,130)	30,630
115065	FH Anthro Program Ecuador 18	-	-	-
115066	FH Anthro Program - Ireland 19	-	-	-
115067	FH Anthro Program - Ecuador 19	-	-	-
115100	FH Speaker Series	10,873	-	10,873
115101	FH Anthro Program-Hawaii 20	-	-	-
115114	Drama Production-Foothill	58,675	(42,300)	16,375
115115	Facilities Rental-FH Fine Arts	285,764	(100,800)	184,963
115116	Vending - Foothill	4,155	-	4,155
115117	Facilities Rental Foothill	120,501	365,832	486,333
115119	International Programs	291,056	(291,056)	-
115135	Child Development Conference	7,543	(221)	7,322
115136	FH-Choral Program	-	-	-

Fund 115 - Self Sustaining Fund
Fund Balance Report for Fiscal Year 2025-26
Ending Balance Reported as of June 30, 2026

115138	KFJC Carrier	26,443	-	26,443
115146	FH-MAA Program	60,174	(60,174)	-
115147	Youth Program-Middlefield Campus	-	-	-
115148	Vending-Sunnyvale Center	49,151	-	49,151
115149	FH Community Education	340,285	(7,367)	332,918
115150	Center for Applied Competitive Tech	-	-	-
115151	Contract Ed	70,612	(2,004)	68,608
115152	FH-THTR085	-	-	-
115153	Apprenticeship-AIF Dental Assisting	49,000	32,146	81,146
115154	Apprenticeship-AIF-Early Childhood	2,042	7,368	9,409
115168	FH-Men’s Soccer		3,635	3,635
115169	FH-Women's Soccer	-	5,332	5,332
115175	FH-Athletics General	118,992	(35,925)	83,067
115176	FH-Athletics - Teams	7,945	(3,503)	4,442
115177	FH-Football	9,818	(4,834)	4,984
115178	FH-Men's Basketball	9,686	(3,634)	6,052
115179	FH-Women's Basketball	187	729	916
115180	FH-Softball	1,695	-	1,695
115181	FH-Volleyball	736	-	736
115182	FH-Aquatics	6,631	-	6,631
115183	FH-Dance	9,743	-	9,743
115184	FH-KCI Community Ed Classes	17,168	(14,467)	2,701
115185	FH-Physics Show	-	-	-
115186	FH Tech Conference	-	-	-
115187	FH Food Concessionaires	289,526	(118,142)	171,384
115188	FH-Emergency Medical Svcs	295	2,492	2,787
115189	FH-EMS Contract Ed	-	-	-
115191	FH-Workforce Development	40,710	(2,349)	38,361
115192	FH-Corporate Internship Program	23,352	-	23,352
115193	FH-Celeb Forum I- 18/19 Season	-	-	-
115194	FH-Celeb Forum II-18/19 Season	-	-	-

Fund 115 - Self Sustaining Fund
Fund Balance Report for Fiscal Year 2025-26
Ending Balance Reported as of June 30, 2026

115195	FH-VTA SmartPass	15,404	6,239	21,642
115196	Dental Hygiene Clinic	54,885	(219)	54,666
115197	FH Science Learning Institute	56,374	(1,309)	55,065
115198	FH Print Services	-	-	-
115199	FH - KCI Support	300,000	-	300,000
	Foothill Total:	**$ 7,310,995**	**$ (721,115)**	**$ 6,589,880**
De Anza Funds				
115200	DA-La Voz Newspaper	$ 20,029	$ 15,067	$ 35,096
115201	DA-Apprenticeship	49,275	(6,035)	43,240
115202	DA-MCNC/CACT Partnrs	5,248	-	5,248
115203	DA – Contract Education	-	-	-
115204	DA-Cheap	487	-	487
115205	DA-APALI	2,984	-	2,984
115206	DA-Job Fair	34,635	(21,656)	12,979
115207	DA-Telecourse Produc	111	-	111
115208	DA-Technology Rsces	9,969	-	9,969
115209	DA-Auto Tech	9,854	(2,380)	7,474
115210	DA-Reprographics	141,717	(18,906)	122,812
115212	DA-Physical Educ	471	(471)	-
115213	DA-Ashland Field Trp	5,113	-	5,113
115214	DA-CA Campus Camp	4,675	-	4,675
115215	DA-Sculpture Fac Use	-	-	-
115216	DA-Planetarium	39,615	(39,378)	237
115217	DA-Campus Abroad - Barcelona	-	-	-
115218	DA-Short Courses	14,407	74,448	88,855
115219	DA-Creative Arts Fac Use	5,592	-	5,592
115220	DA-Comm Serv Reserve	367,278	(242,780)	124,498
115221	DA-Intl Student Ins	183,556	(183,556)	-
115222	DA - Academy	2,027,281	(386,720)	1,640,561
115223	DA-Math Perf Success	-	-	-

Fund 115 - Self Sustaining Fund
Fund Balance Report for Fiscal Year 2025-26
Ending Balance Reported as of June 30, 2026

115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	11,932	-	11,932
115226	DA-Use Of Facilities	856,352	241,827	1,098,179
115227	DA-Library Print Card	1,433	-	1,433
115228	DA-Baseball	235	(235)	-
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	1,630	-	1,630
115231	DA-Softball	-	-	-
115232	DA-Football	10,404	(5,861)	4,543
115233	DA-Men's Basketball	11,235	(1,836)	9,399
115234	DA-Women's Bsktball	3,968	-	3,968
115235	DA-Men's Soccer	6,576	(3,538)	3,038
115236	DA-Women's Soccer	1,262	(779)	483
115237	DA-Women's Swim/Divg	346	-	346
115238	DA-Men's Tennis	51	-	51
115239	DA-Women's Tennis	91	-	91
115240	DA-Women's Trk & Fld	5,635	19,029	24,663
115241	DA-Women's Volleybll	1,410	7,066	8,477
115242	DA-Men's Water Polo	-	3,600	3,600
115243	DA-Health Services	131,937	44,616	176,553
115244	DA-Soccer Camp	-	-	-
115245	DA-Prevention Trust	16,635	(6,000)	10,635
115246	DA-Athletics Trust	19,033	(12,296)	6,736
115247	DA-ESL	1,168	-	1,168
115248	DA-Civic Engagement	-	-	-
115249	DA President Fund	158	-	158
115251	DA-Phys Ed/DACA	-	-	-
115252	DA-Intl Summer Progr	36,837	(26,241)	10,596
115253	OTI-MAA Program	-	-	-
115254	DA-Surplus	130,115	(7,562)	122,553
115258	DA-Women's Water Polo	-	-	-

Fund 115 - Self Sustaining Fund
Fund Balance Report for Fiscal Year 2025-26
Ending Balance Reported as of June 30, 2026

115259	DA-Dist Learn Testing	325	-	325
115260	DA-Office of Instruction	2,099	-	2,099
115261	DA-Massage Therapy Proj	-	-	-
115262	DA-Men's Track & Field	4,245	(1,026)	3,218
115263	DA-Women's Water Polo	31,314	(7,374)	23,941
115266	DA-Women's Badminton	35,315	(11,763)	23,552
115267	Equipment Room	130	-	130
115268	DA VPAC Facility Rent	554,718	(150,487)	404,231
115270	DA Campus Abroad - Philippines	-	-	-
115271	DA-Fitness Center Membership	49,424	-	49,424
115272	DA-Campus Abroad-Ecuador/Galapagos	-	-	-
115273	DA CDC Medical Admin Activits MAA	93,057	-	93,057
115274	DA-Vocal Music	1,572	1,121	2,693
115275	DA-Chamber Orchestra	828	795	1,623
115276	DA-Creative Arts	3,603	-	3,603
115277	DA-Dance	22,630	(5,905)	16,724
115278	DA-Jazz Instrumental	-	-	-
115279	DA-Patnoe	1,544	(1,265)	279
115280	DA-Wind Ensemble	2,447	(2,447)	-
115281	DA-Campus Abroad - London	3,674	-	3,674
115282	DA-Veterans Program	-	-	-
115283	PE Facilities Rental	7,449	58,299	65,748
115284	DA-Ceramics	11,226	(2,418)	8,807
115285	DA-Photography	5,917	-	5,917
115286	DA-Euphrat Museum	16,579	(16,192)	387
115287	DA-ePrint	-	-	-
115288	DA-PE Facilities Transfer	-	-	-
115289	DA-MCNC	218,841	(28,789)	190,052
115291	DA-Campus Abroad - Florence	-	-	-
115292	DA-Career Development Program	-	-	-
115293	DA-College Life Vending	21,951	(15,610)	6,341

Fund 115 - Self Sustaining Fund
Fund Balance Report for Fiscal Year 2025-26
Ending Balance Reported as of June 30, 2026

115294	DA-Red Wheelbarrow	1,747	(1,747)	-
115295	VTA SmartPass	633,569	37,766	671,334
115296	DA-CA History Ctr - Extended Year	5,124	-	5,124
115297	DA-Campus Abroad - Paris	2,100	4,405	6,505
115298	Uniquely Abled Academy - (UAA)	$ -	$ 27,935.77	$ 27,935.77
	DeAnza Total:	**$ 5,906,103**	**$ (675,279)**	**$ 5,230,824**
Central Services Fund				
115300	FH-MAA Counseling & Matriculation	2,961	-	2,961
115401	Intl Student Insurance	-	475,021	475,021
115402	Crown Castle GT Cell Site	87,069	10,533	97,602
115403	Loss Prevention	-	-	-
115404	Foothill - AT&T Cell Site	111,281	(56,568)	54,713
115406	Sprint Nextel FS04XC112	1,385	(1,385)	-
115409	Verizon Wireless	141,027	(17,009)	124,019
115412	Computer Loan Prog-Admin	200,000	(200,000)	-
115413	Computer Loan Prog-Fee	36,244	(36,244)	-
	Central Services Total:	**$ 579,967**	**$ 174,349**	**$ 754,315**
	Fund 115 Total	**$ 13,797,064**	**$ (1,222,045)**	**$ 12,575,019**

CAPITAL PROJECTS SUMMARY

June 30, 2026

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and InterFund Transfer-In	Current Year Expenditures & InterFund Transfer-Out	IntraFund Transfers	Project Inception-to-date Expenditures	Ending Fund Balance	Available Project Budget
Capital Outlay (Unrestricted and Restricted)									
Foothill Projects									
412002	FH-Facilities/Equipment Maintenance	$ 1,514,194	$ -	$ -	$ 388,636	$ (625,783)	$ -	$ 499,776	$ -
412006	FHDA Ed Center Eq/Facilities Main	4,538,908	-	-	859,780	(1,000,000)	-	2,679,127	-
412010	FH Faculty Wifi Project	168,303	-	-	-	(168,303)	-	-	-
412022	FH Resurface Restripe Tennis Courts	639,918	-	-	684,891	1,000,000	-	955,027	-
412024	FH Football Field Turf Renovation	2,489,213	-	-	137,286	800,000	-	3,151,927	-
412104	FH Faculty Ergonomic Furniture	5,914	-	-	-	(5,914)	-	-	-
	Total:	*$ 9,356,449*	*$ -*	*$ -*	*$ 2,070,592*	*$ (0)*	*$ -*	*$ 7,285,857*	*$ -*
De Anza Projects									
411203	DA-Facilities/Equipment Maintenance	$ 1,536,767	$ -	$ -	$ 61,343	$ 893,433	$ -	$ 2,368,857	$ -
411206	DA HyFlex & Zoom Enabled Spaces	907,373	-	-	6,940	$ (893,433)	-	7,000	-
411214	DA Resource Hub	-	-	128,317	128,317	-	-	-	-
411215	DA Library Reserves Expansion	89,880	-	2,993	92,873	-	-	-	-
411216	DA Campus Center 1st Floor Refresh	175,000	-	-	64,500	-	-	110,500	-
411220	DA VPAC Stage Rebuild	50,000	-	-	17,118	-	-	32,882	-
411225	DA AutoTech Tool Room Renovation	-	-	9,575	9,575	-	-	-	-
411228	DA Refinish Tennis&Pickle Ball Crts	100,000	-	-	7,478	150,000	-	242,523	-
411231	DA Install New Stairs & Fountains	150,000	-	-	-	(150,000)	-	-	-
411232	DA PE Complex Renovation	3,184,262	-		-	(3,184,262)	-	-	-
411233	DA PE Complex Renovation PP	-	-	880,063	1,628,329	535,000	-	(213,266)	-
411234	DA PE Complex Renovation WD	-	-		-	564,000	-	564,000	-
411235	DA PE Complex Renovation Const.	-	-		-	2,085,262	-	2,085,262	-
	Total:	*$ 6,193,282*	*$ -*	*$ 1,020,948*	*$ 2,016,473*	*$ 0*	*$ -*	*$ 5,197,757*	*$ -*
Central Services Projects									
413020	Business Services Project	$ 5,284,709	$ -	$ 203,503	$ 113,856	$ (121,606)	$ -	$ 5,252,749	$ -
413023	DW Wifi Expansion - Phase I	500,693	-	-	73,517	-	-	427,176	-
413144	D120 HVAC Improvements	2,150,885	-	-	623,180	-	-	1,527,705	-
413148	Chiller Replacement	1,115,500	-	-	-	-	-	1,115,500	-
413149	DW Improve & Repair Parking Lots	-	-	1,801,399	-	-	-	1,801,399	-
413514	Investigate Affordable Staff Housing	-	-	-	-	-	-	-	-
413515	Furnishing Student Housing	-	-	-	121,606	121,606	-	-	-
413513	Capital Project Clearing	-	-	-	-	-	-	-	-
	Total:	*$ 9,051,786*	*$ -*	*$ 2,004,902*	*$ 932,159*	*$ -*	*$ -*	*$ 10,124,530*	*$ -*
	Total Unrestricted:	*$ 24,601,517*	*$ -*	*$ 3,025,850*	*$ 5,019,224*	*$ 0*	*$ -*	*$ 22,608,143*	*$ -*
Scheduled Maintenance									
474000	21/22 Scheduled Maint One-Time Pool	$ -	$ 8,838,843	$ 15,010	$ -	$ -	$ -	$ -	$ 8,838,843
475000	22/23 Scheduled Maint One-Time Pool	-	5,418,665	1,637,568	-	-	-	-	5,418,665
475004	22/23SM HVAC Rplcmnt BldgD120 CSP4	-	-	-	146,133	-	1,945,809	-	(1,945,809)
475011	22/23SM ADA Walkway Repairs FH P02	-	-	-	131,600.00	-	239,472	-	(239,472)
475012	22/23SMDryRotTermiteDamageRoofsFHP6	-	-	-	-	-	155,486	-	(155,486)
475100	23/24 Scheduled Maint One-Time Pool	-	120,627	-	-	-	-	-	120,627
475102	23/24SM Heating Hot Water ATC DAP16	-	-	-	-	-	24,000	-	(24,000)
479114	22/23SM Sunnyvale HVAC ImproveFHP12	-	-	-	368,244	-	442,043	-	(442,043)
479213	22/23SM Restroom Upgrades DA P5	-	-	-	991,590	-	991,590	-	(991,590)
	CY 22-23 Closed Out Scheduled Maintenance Projects	-	-	-	1	-	810,854	-	(810,854)
	CY 21-22 Closed Out Scheduled Maintenance Projects	-	-	-	15,009.67	-	8,659,148	-	(8,659,148)
	Total Restricted:	*$ -*	*$ 14,378,135*	*$ 1,652,577*	*$ 1,652,577*	*$ -*	*$ 13,268,402*	*$ -*	*$ 1,109,733*
	Capital Outlay (Unrestricted & Restricted) Total:	*$ 24,601,517*	*$ 14,378,135*	*$ 4,678,427*	*$ 6,671,801*	*$ -*	*$ 13,268,402*	*$ 22,608,143*	*$ 1,109,733*

CAPITAL PROJECTS SUMMARY

June 30, 2026

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and InterFund Transfer-In	Current Year Expenditures & InterFund Transfer-Out	IntraFund Transfers	Project Inception-to-date Expenditures	Ending Fund Balance	Available Project Budget
Measure C Bond Program [1]									
	Fund Balance - Various Projects	$ 5,993,616	$ -	$ -	$ 5,993,616	$ -	$ -	$ 0	$ -
	Interest Revenue	1,253,527	-	314,445	1,567,972	-	-	0	-
	Measure C Projects Total:	*$ 7,247,143*	*$ -*	*$ 314,445*	*$ 7,561,588*	*$ -*	*$ -*	*$ 0*	*$ -*
Measure G Bond Program [1]									
	Tax-Exempt								
	Series A - Various Projects	$ -	$ -	$ -	$ -	$ -	$ 20,000,000	$ -	$ -
	Series C - Various Projects	45,579,765	-	-	45,579,765	-	85,000,000	-	-
	Series D - Various Projects	-	-	151,000,000	105,329,663	-	105,329,663	45,670,337	-
	Total:	*$ 45,579,765*	*$ -*	*$ 151,000,000*	*$ 150,909,427*	*$ -*	*$ 210,329,663*	*$ 45,670,337*	*$ -*
	Series A - Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ 619,519	$ -	$ -
	Series C - Interest Revenue	2,829,064	-	324,183	3,147,211	-	3,147,211	6,036	-
	Series D - Interest Revenue	-	-	3,717,951	-	-	-	3,717,951	-
	Total:	*$ 2,829,064*	*$ -*	*$ 4,042,134*	*$ 3,147,211*	*$ -*	*$ 3,766,730*	*$ 3,723,987*	*$ -*
	Total Tax-Exempt:	*$ 48,408,828*	*$ -*	*$ 155,042,134*	*$ 154,056,638*	*$ -*	*$ 214,096,392*	*$ 49,394,324*	*$ -*
	Taxable								
	Series B - Various Projects	$ 63,752,718	$ -	$ -	$ -	$ -	$ 26,247,282	$ 63,752,718	$ -
	Series B - Interest Revenue	6,896,422	-	2,855,397	-	-	-	9,751,819	-
	Total Taxable:	*$ 70,649,140*	*$ -*	*$ 2,855,397*	*$ -*	*$ -*	*$ 26,247,282*	*$ 73,504,537*	*$ -*
	Total Tax-Exempt & Taxable (Series A, B, C & D)	$ 109,332,483	$ -	$ 151,000,000	$ 150,909,427	$ -	$ 236,576,945	$ 109,423,055	$ -
	Total Interest Revenue (Series A, B, C & D)	9,725,486	-	6,897,531	3,147,211	-	3,766,730	13,475,806	-
	Measure G Projects Total:	*$ 119,057,969*	*$ -*	*$ 157,897,531*	*$ 154,056,638*	*$ -*	*$ 240,343,674*	*$ 122,898,861*	*$ -*
	Measure C & Measure G Bond Projects Total:	*$ 126,305,111*	*$ -*	*$ 158,211,976*	*$ 161,618,226*	*$ -*	*$ 240,343,674*	*$ 122,898,861*	*$ -*
	Capital Project Fund Total:	**$ 150,906,628**	**$ 14,378,135**	**$ 162,890,403**	**$ 168,290,027**	$ -	**$ 253,612,077**	**$ 145,507,004**	**$ 1,109,733**

Notes:

[1] Reflects current fiscal year bond program actual activity.

The Measure C and Measure G quarterly reports can be viewed at the Citizens' Bond Oversight Committee section that contains meeting agenda minutes at BoardDocs website URL:

https://go.boarddocs.com/ca/fhda/Board.nsf/Public

ecly Quart District College Community Anza Foothill-De

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eriod: Reporting *Only Funding Measure C*

Reconciled pending final financial close of FY 2025-2026

ect	Status/Pro	Budget	Quarter Expenses	Year Fiscal Date To Expenses	Program Date To Expenses	Budget Remaining
		A	*B*	*C*	*D*	*D- A = E*

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Active

ect	Status/Pro	Budget	Quarter Expenses	Year Fiscal Date To Expenses	Program Date To Expenses	Budget Remaining
vAC Ce 802*	Sunnyvale	$8,104,116	$3,652,267	$5,814,129	$8,104,116	$0
$8,104,116 Active Total			**$3,652,267**	**$5,814,129**	**$8,104,116**	**$0**

ymplete Financial

ect	Status/Pro	Budget	Quarter Expenses	Year Fiscal Date To Expenses	Program Date To Expenses	Budget Remaining
Foothill Repairs 100 Capital	Small	$3,811,411	$0	$0	$3,811,411	$0
on Ren 100S 100	Building	$1,174,660	$0	$0	$1,174,660	$0
100R Reroofing PE		$976,594	$0	$0	$976,594	$0
ement Replace 100PS Pump	Irrigation	$258,260	$0	$0	$258,260	$0
Ren 100T 500	Building	$969,180	$0	$0	$969,180	$0
101	Forum	$3,912,855	$0	$0	$3,912,855	$0
pport Learni 105	Modernization	$16,203,253	$0	$0	$16,203,253	$0
00 ng Buildi 106	Modernization	$361,698	$0	$0	$361,698	$0
Space Lab 109 Education	Physical	$1,512,408	$0	$0	$1,512,408	$0
Classrooms 110 General LA		$3,064,580	$0	$0	$3,064,580	$0
111 Space	Swing	$965,079	$0	$0	$965,079	$0
istration Admin 112	Modernization	$7,132,515	$0	$0	$7,132,515	$0
chers Stadi 113	Reconstruction	$1,816,465	$0	$0	$1,816,465	$0
Shop 115 Scene Arts	Fine	$767,347	$0	$0	$767,347	$0
er Cent 116 Cultural	Japanese	$120,234	$0	$0	$120,234	$0
bridge Foot 117 Existing	Renovate	$253,693	$0	$0	$253,693	$0
ol Swim 118 Bldg	Storage	$536,837	$0	$0	$536,837	$0
120 Theater	Smithwick	$4,139,185	$0	$0	$4,139,185	$0
121 S&C	Library	$15,131,676	$0	$0	$15,131,676	$0
System Build 12 Wide	Campus	$620,727	$0	$0	$620,727	$0
se Pha 129 Irrigation	Mainline	$158,942	$0	$0	$158,942	$0
II Phase 130 Lids	Utility	$572,116	$0	$0	$572,116	$0
132 Resurfacing Road	Loop	$1,012,739	$0	$0	$1,012,739	$0
134 Signage	Exterior	$351,451	$0	$0	$351,451	$0
Infrastructure 135 Technology	Utility	$8,515,900	$0	$0	$8,515,900	$0

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ustees Board

eriod: Reporting *Only FuCding Measure*

Reconciled pending final financial close of FY 2025-2026

ect	Status/Pro	Budget *A*	Quarter Expenses *B*	Year Fiscal DateTo Expenses *C*	Program DateTo Expenses *D*	Budget Remaining *D- A = E*
ymplete Financial						
RemBdiation141	Painting Exterior	$621,983	$0	$0	$621,983	$0
mpCox	Sof2tbald Soccer	$4,077,771	$0	$0	$4,077,771	$0
rovemSites	144Campus Central	$9,809,110	$0	$0	$9,809,110	$0
erinary	Ho4rticulture Ornamental	$182,567	$0	$0	$182,567	$0
Hall	149 RehearsaChoral	$150,002	$0	$0	$150,002	$0
ovation	153 Hygiene/RDaediolo	$254,814	$0	$0	$254,814	$0
pusArra	154 PhotovoInstaltl	$11,738,853	$0	$0	$11,738,853	$0
Engiandering	160Sciences Physical	$57,627,320	$0	$0	$57,627,320	$0
	16Eq0uip Group	$1,073,647	$0	$0	$1,073,647	$0
laceRmepnts	16S1ystemAlarmFire	$1,576,697	$0	$0	$1,576,697	$0
	Ci1r6c2ulation Parking	$13,468,168	$0	$0	$13,468,168	$0
eRport	Impact72 Environmental	$282,730	$0	$0	$282,730	$0
eSrvicesPlan173d	ShopPrint	$287,833	$0	$0	$287,833	$0
laceRmept	1S7y4stemAlarmFire	$900,374	$0	$0	$900,374	$0
scMiaineousU7p5grade	Repair	$451,424	$0	$0	$451,424	$0
rdwHae and	17D6oors Upgrade	$40,247	$0	$0	$40,247	$0
	199ContingeFnocoythill	$0	$0	$0	$0	$0
xcluding	Eq6u0ip1nd Furniture	$11,705,554	$0	$0	$11,705,554	$0
ngStu	In6d0o7and Outdoor	$13,440	$0	$0	$13,440	$0
ce	608 Faculty/Staff/Administra	$15,311	$0	$0	$15,311	$0
plaRcement	6F1u0rniture Classroom	$35,717	$0	$0	$35,717	$0
	611 Desktops	$6,447,933	$0	$0	$6,447,933	$0
	612 Printers	$82,325	$0	$0	$82,325	$0
omRo	Med6ia13Multi Refresh	$1,152,489	$0	$0	$1,152,489	$0
RefreTshen	6M1e4diaMulti New	$4,039,132	$0	$0	$4,039,132	$0
	615Tech AV/Low	$43,456	$0	$0	$43,456	$0
or	Eq6u1ip7ment Instructional	$146,942	$0	$0	$146,942	$0
$200,565,643	**Complete FinanTcoitaall**		**$0**	**$0**	**$200,565,643**	**$0**

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eriod: Reporting Only Funding Measure

Reconciled pending final financial close of FY 2025-2026

ect	Status/Pro	Budget	Quarter Expenses	Year Fiscal Date To Expenses	Program Date To Expenses	Budget Remaining
		A	B	C	D	D- A = E
ated	Consolid					
	102 Biology	$0	$0	$0	$0	$0
rarning Le	103 Adaptive Convert	$0	$0	$0	$0	$0
	104 Classrooms General	$0	$0	$0	$0	$0
	107 Lab Language	$0	$0	$0	$0	$0
	108 Classrooms General	$0	$0	$0	$0	$0
ovements Impr	112 Security 1 & 2 Lot	$0	$0	$0	$0	$0
ents Improv	119 Court Tennis	$0	$0	$0	$0	$0
	122 Center TV	$0	$0	$0	$0	$0
afety S &	124 Lighting Road Loop	$11,033	$0	$0	$11,033	$0
Plan	125 Transition ADA	$1,203	$0	$0	$1,203	$0
	126 4 Lot	$0	$0	$0	$0	$0
	127 6 Lot	$11,459	$0	$0	$11,459	$0
	1H128 Lot Complete	$0	$0	$0	$0	$0
	131 Lighting Exterior	$0	$0	$0	$0	$0
	135 Fountains Campus	$0	$0	$0	$0	$0
	Drains 136 Storm Replace	$0	$0	$0	$0	$0
Replacement	137 Maintenance Tree	$0	$0	$0	$0	$0
tpe	Re-stripe 138 Coat Slurry	$0	$0	$0	$0	$0
PE to	Road 139 Access Widen	$0	$0	$0	$0	$0
	143 Walkways Replace	$106,320	$0	$0	$106,320	$0
	148 Technology Veterinary	$0	$0	$0	$0	$0
	151 Infrastructure Wireless	$0	$0	$0	$0	$0
1 Lot	155 Bridge Pedestrian	$0	$0	$0	$0	$0
sroom/Clas	165 Office Division LA	$9,816	$0	$0	$9,816	$0
estrian	Re-Align 174 Road Loop	$186,997	$0	$0	$186,997	$0
s	Server 605 VDI Expansion	$0	$0	$0	$0	$0
o(s) Carts,	606 Equipment Computer	$0	$0	$0	$0	$0
itureic	609 Accommodation/Ergon	$0	$0	$0	$0	$0
Classrooms	616 Project Accessibility	$0	$0	$0	$0	$0

See last page for notations

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Reconciled pending final financial close of FY 2025-2026

ect	Status/Pro	Budget	Quarter Expenses	Year Fiscal Date To Expenses	Program Date To Expenses	Budget Remaining
		A	*B*	*C*	*D*	*D- A = E*
ated	Consolid					
	Consolidated Total	**$326,829**	**$0**	**$0**	**$326,829**	**$0**
	$208,996,587 Totals College Foothill		**$3,652,267**	**$5,814,129**	**$208,996,587**	**$0**
allege Anza De						
	Active					
aTck and	283* Stadium Upgrade	$280,046	$82,081	$197,265	$280,046	$0
Campus	284* Lighting Upgrade	$42,304	$34,830	$42,304	$42,304	$0
at S and	S4, 285*, Upgrade	$1,487,310	$1,487,310	$1,487,310	$1,487,310	$0
	$1,809,659 Active Total		**$1,604,221**	**$1,726,878**	**$1,809,659**	**$0**
ymplete	Financial					
De	Repairs 200 Capital Small	$3,174,620	$0	$0	$3,174,620	$0
	202 L-7	$3,805,020	$0	$0	$3,805,020	$0
Cottages East &	203 Winery Baldwin	$6,159,985	$0	$0	$6,159,985	$0
ticultural M&	205 Building Seminar	$5,000,053	$0	$0	$5,000,053	$0
	Track 208 and Stadium	$7,976,644	$0	$0	$7,976,644	$0
	211 Seating L-Quad	$158,918	$0	$0	$158,918	$0
	Yard 214 Corporation	$4,008,793	$0	$0	$4,008,793	$0
I)	215 (Phase Signage	$671,069	$0	$0	$671,069	$0
	216 Library	$11,152,379	$0	$0	$11,152,379	$0
ents	Storage 217 Bicycle Secured	$227,117	$0	$0	$227,117	$0
g	Wayfindin 218 Signage	$830,762	$0	$0	$830,762	$0
(Phase	Lighting 223 Site Campus	$662,686	$0	$0	$662,686	$0
ocks	Electronic 225 Wide Campus	$1,537,277	$0	$0	$1,537,277	$0
ment/Repair	Repair 226 Wide Campus	$1,259,670	$0	$0	$1,259,670	$0
Campus-wide	227 Replacement Window	$405,845	$0	$0	$405,845	$0
enance Maint	228 Playground CDC	$439,291	$0	$0	$439,291	$0
Area	Studies 229 Environmental	$972,869	$0	$0	$972,869	$0
	Roofs 230 Tile Repair	$5,293,951	$0	$0	$5,293,951	$0

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Reconciled pending final financial close of FY 2025-2026

ect	Status/Pro	Budget	Quarter Expenses	Year Fiscal DaTteo Expenses	Program DaTteo Expenses	Budget Remaining
		A	*B*	*C*	*D*	*D- A = E*
omplete	Financial					
Repairs St	230ture Parking Flint	$6,946,144	$0	$0	$6,946,144	$0
Master Utility	241 Phase S6 S2	$14,822,225	$0	$0	$14,822,225	$0
	245 ATC	$11,631,949	$0	$0	$11,631,949	$0
	247 G-Building	$962,243	$0	$0	$962,243	$0
	248 Drive Campus	$3,669,717	$0	$0	$3,669,717	$0
pusArra	251 Photovolstaic Install	$11,732,597	$0	$0	$11,732,597	$0
mpuCs	252 Upgrades Elevator	$733,108	$0	$0	$733,108	$0
tenduation Sion Plan	253 Central ATC	$686,818	$0	$0	$686,818	$0
	255 TechnAuotogy	$4,064,329	$0	$0	$4,064,329	$0
II Phase	256 Center Campus	$2,156,931	$0	$0	$2,156,931	$0
er Cent	261 Learning & Media	$49,972,863	$0	$0	$49,972,863	$0
	261 Equip Group	$1,900,378	$0	$0	$1,900,378	$0
	263 Space Swing	$1,238,195	$0	$0	$1,238,195	$0
lacementReps	264 System Alarm Fire	$284,997	$0	$0	$284,997	$0
	271 Forum	$2,155,798	$0	$0	$2,155,798	$0
	272 EIR	$43,233	$0	$0	$43,233	$0
3E Repair	273 Trellis and Roof	$1,562,017	$0	$0	$1,562,017	$0
ments Impr	274 Site Combined	$8,580,539	$0	$0	$8,580,539	$0
	275 Phase II 7	$2,566,379	$0	$0	$2,566,379	$0
ng Lighti	276 Exterior Campus	$553,579	$0	$0	$553,579	$0
cement Repla Roof	277 Planetarium	$84,340	$0	$0	$84,340	$0
provements Im	278 Exterior and Interior	$323,766	$0	$0	$323,766	$0
gs Buildi	279 Science Re-roof	$1,466,401	$0	$0	$1,466,401	$0
Improvements Floor	280 Center Campus	$630,132	$0	$0	$630,132	$0
dificatSens	281 Writing Instructional	$224,292	$0	$0	$224,292	$0
anM &	283 Design Upgrade	$1,703,845	$0	$0	$1,703,845	$0
ingency Cont	299 Program Anza De	$0	$0	$0	$0	$0
xcluding Equipment	704 de Furniture	$15,143,366	$0	$0	$15,143,366	$0
ssibility Acce ADA	705 Lab Student	$11,651	$0	$0	$11,651	$0
udents, for	706 Refresh Furniture	$3,447,598	$0	$0	$3,447,598	$0

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ustees Board

eriod: Reporting *Only Funding Measure*

Reconciled pending final financial close of FY 2025-2026

ect	**Status/Pro**	**Budget** *A*	**Quarter Expenses** *B*	**Year Fiscal Date To Expenses** *C*	**Program Date To Expenses** *D*	**Budget Remaining** *D- A = E*
### mplete	### Financial					
e Upda	707 Furniture Outdoor	$876,553	$0	$0	$876,553	$0
ture Infra	708 Wide System	$425,379	$20,581	$20,581	$425,379	$0
	711 Desktops	$9,495,622	$0	$0	$9,495,622	$0
	712 Printers	$210,759	$0	$0	$210,759	$0
oms Ro	Media 713 Multi Refresh	$3,889,795	$0	$0	$3,889,795	$0
Refresh Then	714 Media, Multi New	$2,102,269	$0	$0	$2,102,269	$0
	715 Tech AV/Low	$17,683	$0	$0	$17,683	$0
	$220,054,440 Complete Financial Total		**$20,581**	**$20,581**	**$220,054,440**	**$0**
### ated	### Consolid					
	204 Breezeway Quad PE	$0	$0	$0	$0	$0
se Hou Staff	207 Demolition	$0	$0	$0	$0	$0
Phase	209 Infrastructure Wireless	$0	$0	$0	$0	$0
	210 Walks Asphalt	$0	$0	$0	$0	$0
Renovation	"Historic 213 Cottage East	$0	$0	$0	$0	$0
	219 Branches Irrigation	$0	$0	$0	$0	$0
II	Phase 220 Landscaping	$0	$0	$0	$0	$0
ange Lighti	221 Exterior Campus	$0	$0	$0	$0	$0
E Lots	222 Parking Resurface	$0	$0	$0	$0	$0
K Lot	223 Parking Construct	$0	$0	$0	$0	$0
	230 Garden Sunken	$0	$0	$0	$0	$0
sin M Drain	233 Storm Line Slip	$0	$0	$0	$0	$0
Court Pavers	235 Stone Repair	$0	$0	$0	$0	$0
nd B, A,	Lots 238 Seal Slurry	$0	$0	$0	$0	$0
	242 Plant Central L5	$0	$0	$0	$0	$0
ds Fiel	248 Softball Baseball	$0	$0	$0	$0	$0
Plan	250 Transition ADA	$0	$0	$0	$0	$0
Gathering Covered	254 New Construct	$0	$0	$0	$0	$0
Office Outreach	257 Financial	$0	$0	$0	$0	$0
Center	258 Multicultural	$0	$0	$0	$0	$0

for notations page last See

ecly Quart District College Community Anza Foothill-De

ustees Board

eriod: Reporting *Only Funding C Measure*

Reconciled pending final financial close of FY 2025-2026

ect	**Status/Pro**	**Budget**	**Quarter Expenses**	**Year Fiscal To Date Expenses**	**Program To Date Expenses**	**Budget Remaining**
		A	*B*	*C*	*D*	*D- A = E*
ated	Consolid					
	262 Expansion Planetarium	$0	$0	$0	$0	$0
	265 Circulation Parking	$0	$0	$0	$0	$0
	Consolidated Total	**$0**	**$0**	**$0**	**$0**	**$0**
d	Cancelle					
	201 A8	$190,936	$0	$0	$190,936	$0
9o	208 II Renovation Phase	$0	$0	$0	$0	$0
hase (P	212 Landscape Master	$0	$0	$0	$0	$0
hase P Addn	259 Renovation	$0	$0	$0	$0	$0
Center Transit	280 New Construct	$18,319	$0	$0	$18,319	$0
	Cancelled Total	**$209,255**	**$0**	**$0**	**$209,255**	**$0**
	$222,073,354 Totals College Anza De		**$1,624,802**	**$1,747,460**	**$222,073,354**	**$0**
t	**Distric**					
omplete	Financial					
	301 Equipment Phone	$2,297,540	$0	$0	$2,297,540	$0
	Security 310 Grid Network	$4,722,637	$0	$0	$4,722,637	$0
ocks Netw Spec	320 Consultants	$97,305	$0	$0	$97,305	$0
uters Comp	330 Refresh Labor	$2,292,077	$0	$0	$2,292,077	$0
Equipt/Router Network	340 Install Labor	$510,094	$0	$0	$510,094	$0
	350 ERP Replace	$10,584,942	$0	$0	$10,584,942	$0
	Refresh 351 Hardware ERP	$232,651	$0	$0	$232,651	$0
	360 Refresh Server	$1,994,653	$0	$0	$1,994,653	$0
	370 Growth Server	$211,002	$0	$0	$211,002	$0
	390 Infrastructure Wireless	$658,903	$0	$0	$658,903	$0
Phase	391 Infrastructure Wireless	$950,554	$0	$0	$950,554	$0
tructure Infras ETS	392 Upgrades	$7,638	$0	$0	$7,638	$0
	400 Vehicles District	$3,194,909	$0	$0	$3,194,909	$0
	403 Equip Group	$522,600	$0	$0	$522,600	$0

footnotes page last See

ecly Quart District College Community Anza Foothill-De

ustees Board

eriod: Reporting Only Funding Measure

Reconciled pending final financial close of FY 2025-2026

ect Status/Pro	Budget A	Quarter Expenses B	Year Fiscal Date To Expenses C	Program Date To Expenses D	Budget Remaining D- A = E
mplete Financial					
Offices District 404 New	$22,288,808	$0	$0	$22,288,808	$0
405 Facilities ETS	$1,330,519	$0	$0	$1,330,519	$0
tion Renovation 405B Room Network	$1,864,314	$0	$0	$1,864,314	$0
430 Desktops	$1,042,799	$0	$0	$1,042,799	$0
431 Printers	$33,321	$0	$0	$33,321	$0
gency Contin 499 Program District	$0	$0	$0	$0	$0
on Account 501 through Pass	$0	$0	$0	$0	$0
r Account 510 through Pass	$0	$0	$0	$0	$0
520 Overhead Program	$0	($107,309)	$0	$0	$0
cy Contingen 599 Catastrophic	$0	$0	$0	$0	$0
ion Educa 801 Foothill-DeAnza	$41,031,817	$0	$0	$41,031,817	$0
COI Issuance Cost Other	$1,801,622	$0	$0	$1,801,622	$0
$97,670,706 Complete Financial Total		**($107,309)**	**$0**	**$97,670,706**	**$0**
ated Consolid					
Loan 380 Existing Off Pay	$0	$0	$0	$0	$0
ing Landscap 401 Grounds	$0	$0	$0	$0	$0
ads 402 Resurfacing Repairs	$0	$0	$0	$0	$0
"C" 403 Center Data	$128,415	$0	$0	$128,415	$0
gency Contin 899 Program District	$0	$0	$0	$0	$0
Debt 910 Existing Off Pay	$0	$0	$0	$0	$0
Consolidated Total	**$128,415**	**$0**	**$0**	**$128,415**	**$0**
rnings Interest Unallocated	$0	$0	$0	$0	$0
$97,799,122 Totals District		**($107,309)**	**$0**	**$97,799,122**	**$0**
s: Totals $528,869,063 Program Bond C Measure Trustees Board		**$5,169,760**	**$7,561,589**	**$528,869,063**	**$0**

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Reconciled pending final financial close of FY 2025-2026

ect	Status/Pro	Budget	Quarter Expenses	Year Fiscal Date To Expenses	Program Date To Expenses	Budget Remaining
		A	*B*	*C*	*D*	*D- A = E*

itionsNot **Report**

Bond Expenses: Represents paid and accrued expenses through the reporting period end date.

Project numbers and names current as of the run date of the report.

*Project status remains active through other funding sources.

Rounding factors may apply.

ecty Quart District College CommAunity Foothill-De

ustees Board

eriod: Reporting *Only* *FuGding Measure* **2025FY2026 close finanfinal pending Reconciled**

ect	Status/Pro	Budget	Quarter Expenses	Year Fiscal DateTo Expenses	Program DateTo Expenses	Budget Remaining
		A	*B*	*C*	*D*	*D- A = E*
ollege Foothil						
proApd	Board					
eiSrice,Gas	103Natural Upgrade	$18,113	$0	$0	$18,113	$0
Student Expand	107 Modernize	$2,762,356	$0	$0	$9,056	$2,753,300
Walk/Pathways	110Campus Improve	$9,427,265	$0	$0	$37,465	$9,389,800
Existing Upgrade	120 Renovate	$1,657,434	$0	$0	$5,434	$1,652,000
Foothill)	FH-017ContingencyCampus	$7,867,007	$0	$0	$0	$7,867,007
	$21,732,175 ApprovBoardTotal		**$0**	**$0**	**$70,068**	**$21,662,107**
	Active					
Wide Campus	105 Modernization	$21,625,043	$35,215	$125,869	$216,432	$21,408,611
aCnd	108Infrastructure Upgrade	$53,019,760	$3,550,443	$4,885,768	$6,268,526	$46,751,234
deWal Campus	109 Upgrades	$13,813,257	($63)	$6,085	$68,630	$13,744,628
e Access, Site	111Campus Upgrade	$11,913,285	$107,492	$342,563	$705,302	$11,207,983
Lighting Wide	112Campus Upgrade	$2,799,248	$1,338,739	$1,425,749	$1,650,506	$1,148,742
Building Wide	113Campus Upgrade	$2,081,588	$442	$8,213	$136,540	$1,945,047
HVAC Center	E14 Sunnyvale	$6,149,838	($1,338,777)	$1,187,611	$2,133,903	$4,015,935
ationalEduc	115Physical Pool	$35,274,630	$424,964	$1,079,314	$3,361,947	$31,912,683
he Hygie	116Dental Renovate	$22,468,731	$152,279	$1,265,586	$1,400,157	$21,068,574
	$169,145,380 ActiveTotal		**$4,270,734**	**$10,326,756**	**$15,941,944**	**$153,203,436**
bymplete	Financial					
Adder	101Restrooms Upgrade	$1,823,982	$630	$43,376	$1,823,982	$0
ium Stad	104Football Renovate	$1,029,214	$63	$4,437	$1,029,214	$0
dings Pathway	106ADA Upgrade	$1,147,395	$155	$9,896	$1,147,395	$0
	$4,000,591 Complete FinancialTotal		**$848**	**$57,708**	**$4,000,591**	**$0**
ated	Consolid					
	119 Space Swing	$4,528	$0	$0	$4,528	$0
butionDistrine e	FH-004 Infrastructure Campus-wide Upgrades	$0	$0	$0	$0	$0

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ustees Board

eriod: Reporting Funding Measure Only — **Reconciled pending final financial close 2025/2026**

ect	Status/Pro	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	D - A = E
ated	Consolid					
	Consolidated Total	**$4,528**	**$0**	**$0**	**$4,528**	**$0**
	Foothill College Totals $194,882,674		**$4,271,582**	**$10,384,465**	**$20,017,131**	**$174,865,543**

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ect	Status/Pro	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
proved	Board					
	214 Site Improvements	$5,524,813	$0	$0	$18,113	$5,506,700
dway, Roa	215 Campus Perimeter	$6,906,042	$0	$0	$22,642	$6,883,400
provement Wayfindin	216 Signage	$1,381,228	$0	$0	$4,528	$1,376,700
Equipment and	218 Fixtures Furniture,	$6,906,042	$0	$0	$22,642	$6,883,400
enovation Services	219 Health Student	$2,071,792	$0	$0	$6,792	$2,065,000
Facilities	222 Technology Automotive	$1,035,896	$0	$0	$3,396	$1,032,500
za)	DA C018 Contingency Campus	$24,594,007	$0	$0	$0	$24,594,007
	Approved Board Total $48,419,821		**$0**	**$0**	**$78,114**	**$48,341,707**
	Active					
Suppression Alarm	201 Fire Upgrade	$4,850,554	$29,329	$61,397	$269,953	$4,580,601
ding Student	202 Services New	$55,227,635	$0	$0	$716,687	$54,510,948
Wide Campus	203 Modernization	$16,767,331	($1,382,587)	$68,581	$543,781	$16,223,551
and	205 Infrastructure Upgrade	$34,587,038	$0	$0	$820,713	$33,766,325
ng Build Arts	208 Creative New	$44,355,428	$1,871,867	$2,009,562	$2,168,748	$42,186,679
Seminar and S1, S2,	210 3, Upgrade	$2,509,952	$476,512	$514,254	$523,353	$1,986,599
vation Ex	211 Education Physical	$11,312,229	$81,178	$153,600	$169,228	$11,143,000
rior Inte	212 Building Modernize	$2,109,878	$0	$0	$8,922	$2,100,956
S2, in	213 Restrooms Renovate	$3,473,019	$1,350,967	$2,138,902	$2,575,747	$897,272
Track and	283 Stadium Upgrade	$381,467	$181,697	$181,697	$181,697	$199,770
Campus	284 Lighting Upgrade	$619,583	$4,038	$4,038	$4,038	$615,545
	Active Total $176,194,114		**$2,613,002**	**$5,132,033**	**$7,982,869**	**$168,211,245**

See last page for notations

ecly Quart District College Community Anza Foothill-De

ustees Board

eriod: Reporting Only Funding G Measure **2025-2026 FY close financial final pending Reconciled**

ect Status/Pro	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
	A	*B*	*C*	*D*	*D- A = E*
Closeout					
och Facilit 204 Existing Convert	$7,086,407	$183,388	$823,367	$6,802,061	$284,346
Closeout Total	**$7,086,407**	**$183,388**	**$823,367**	**$6,802,061**	**$284,346**
ated Consolid					
217 Space Swing	$4,528	$0	$0	$4,528	$0
mnasium Gy 220 Education Physical	$1,239	$0	$0	$1,239	$0
bution Distri and DA-008 Infrastructure e Campus-wide Upgrades	$0	$0	$0	$0	$0
ened replacement DA-010 Physical	$0	$0	$0	$0	$0
Consolidated Total	**$5,767**	**$0**	**$0**	**$5,767**	**$0**
College Anza De Totals	**$231,706,109**	**$2,796,390**	**$5,955,400**	**$14,868,811**	**$216,837,299**
entAnza De					
Closeout					
and Center 509 Event Anza De	$27,592,725	($145,523)	$1,158,218	$10,686,658	$16,906,067
Closeout Total	**$27,592,725**	**($145,523)**	**$1,158,218**	**$10,686,658**	**$16,906,067**
ated Consolid					
ies and Center 507 Event Anza De	$0	$0	$0	$0	$0
ter Ev DA 508 Utilities Relocate	$0	$0	$0	$0	$0
Consolidated Total	**$0**	**$0**	**$0**	**$0**	**$0**
Totals Center Event Anza De	**$27,592,725**	**($145,523)**	**$1,158,218**	**$10,686,658**	**$16,906,067**
ology Educat ion					
proved Ap Board					
Service 300 Network Upgrades	$11,346,901	$3,450	$3,450	$40,651	$11,306,250
ervices 399 Technolog Educational	$5,000,000	$0	$0	$0	$5,000,000
Approved Board Total	**$16,346,901**	**$3,450**	**$3,450**	**$40,651**	**$16,306,250**

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erly Quart District College Community Anza Foothill-De

ustees Board

eriod: Reporting Only Funding Measure 2025/2026 close financial final pending Reconciled

ect Status/Pro	Budget	Quarter Expenses	Year Fiscal To Date Expenses	Program To Date Expenses	Budget Remaining
	A	B	C	D	D- A = E
Active					
ech Spac 300 Learning Upgrade	$14,071,046	$347,337	$382,475	$2,412,188	$11,658,858
ech Spac 301 Learning Upgrade	$14,167,737	$36,204	$160,059	$1,963,287	$12,204,450
pace Room 302 Meeting Upgrade	$823,179	$18,558	$49,307	$201,753	$621,426
Business and 303 Academic Refresh	$26,975,243	$458,793	$844,219	$6,988,451	$19,986,792
ystems Storage 304 and Server	$2,379,733	$22,251	$82,075	$1,446,613	$933,120
Enhancements and 305 Upgrades Network	$13,166,759	$421,383	$625,376	$11,792,235	$1,374,524
hancements 307 Upgrades Security	$7,614,578	$4,160	$4,160	$656,808	$6,957,769
nication Comm 308 Voice Upgrade	$3,810,649	$33,519	$36,419	$398,473	$3,412,176
Phase Project 309 Expansion WIFI	$3,056,248	$18,094	$44,444	$622,904	$2,433,344
$86,065,172 Active Total		**$1,360,298**	**$2,228,535**	**$26,482,712**	**$59,582,460**
ated Consolid					
ogies Tech ETS-01 Space Learning	$0	$0	$0	$0	$0
ices Dev ETS-04 Listening Assistive	$0	$0	$0	$0	$0
Consolidated Total	**$0**	**$0**	**$0**	**$0**	**$0**
3 $102,412,07 Totals (ETS) Services Technology Educational		**$1,363,748**	**$2,231,985**	**$26,523,363**	**$75,888,710**

ervices Centra

roved Ap Board					
gency Contin CS-004 Services Central	$1,000,000	$0	$0	$0	$1,000,000
$1,000,000 Approved Board Total		**$0**	**$0**	**$0**	**$1,000,000**
Active					
ms Syste 400 Security Upgrade	$13,058,866	$66,444	$115,916	$338,463	$12,720,403
cilities ETS-401 New Construct	$3,016,394	$0	$0	$90,969	$2,925,425
hicles District 402 wide Acquire	$3,085,404	$856,825	$1,086,530	$1,883,699	$1,201,706
$19,160,664 Active Total		**$923,268**	**$1,202,446**	**$2,313,130**	**$16,847,534**
$20,160,664 Totals Services Central		**$923,268**	**$1,202,446**	**$2,313,130**	**$17,847,534**

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ecty Quart District College CommAunzaity Foothill-De

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eriod: Reporting *Only* *FuGding Measure* **2025Y2026 close financial final pending Reconciled**

ect	Status/Pro	Budget	Quarter Expenses	Year Fiscal DaTo Expenses	Program DaTo Expenses	Budget Remaining
		A	*B*	*C*	*D*	*D- A = E*
t-Wide	**Distric**					
	Active					
fiseGrif	510Upgrade Structural	$5,449,686	$0	$0	$362,145	$5,087,540
tyEnergy	513District-wideEstablish	$8,748,760	($85)	$8,204	$57,594	$8,691,166
ers ChaEgV518	Installation	$4,109,870	$1,027,976	$3,178,883	$3,837,050	$272,820
cy C599ngen	District-wide	$25,565,549	$0	$0	$0	$25,565,549
	$43,873,865 ActiveTotal		**$1,027,890**	**$3,187,088**	**$4,256,789**	**$39,617,076**
ymplete	Financial					
ParkingCent6r05nt	Refinance	$25,055,632	$0	$0	$25,055,632	$0
se Hou	503arriage Renovate	$3,658,492	$0	$0	$3,658,492	$0
	$28,714,124 Complete FinanTotaly		**$0**	**$0**	**$28,714,124**	**$0**
	$72,587,989 Totals District-Wide		**$1,027,890**	**$3,187,088**	**$32,970,913**	**$39,617,076**
lodyee	**Afford**					
	Active					
tudent	514EmployeeEstablish	$101,044,321	$796,319	$55,332,023	$55,777,291	$45,267,030
gudent	519Affordable Modernize	$28,034,763	$1,545,330	$2,471,789	$2,471,789	$25,562,975
	$129,079,085 ActiveTotal		**$2,341,649**	**$57,803,812**	**$58,249,080**	**$70,830,005**
	Closeout					
singStud	517AffordabAcquire	$73,452,779	$3,083,207	$71,723,691	$72,334,545	$1,118,235
	$73,452,779 CloseTotal		**$3,083,207**	**$71,723,691**	**$72,334,545**	**$1,118,235**
31,864$202,5	**Totals HousingStudand Employee Affordable**		**$5,424,855**	**$129,527,503**	**$130,583,625**	**$71,948,240**
ad	**Overhe**					
	Active					
	503OverheadProgram	$33,591,118	($1,418,029)	$30,693	$30,693	$33,560,426
	597IssofanceCost	$2,355,510	($6,159)	$378,841	$2,349,351	$6,159

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Foothill-De Anza Community College District Quart…ecly

…ustees Board

…eriod: Reporting FY2025-2026 **Reconciled pending final financial close**

Funding Measure Coding Only

…ect	Status/Pro	Budget	Quarter Expenses	Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	*B*	*C*	*D*	*D- A = E*
	Active					
	Active Total	**$35,946,628**	**($1,424,188)**	**$409,534**	**$2,380,044**	**$33,566,584**
	Issuance Cost and Overhead Totals	**$35,946,628**	**($1,424,188)**	**$409,534**	**$2,380,044**	**$33,566,584**
…ntingency Progra						
…proved	Board					
Contingency Catastrophic Program	DW-098	$27,421,809	$0	$0	$0	$27,421,809
	Approved Board Total	**$27,421,809**	**$0**	**$0**	**$0**	**$27,421,809**
	Contingency Program Totals	**$27,421,809**	**$0**	**$0**	**$0**	**$27,421,809**
t	**Distric**					
…rnings Eas	Interest Unallocated	$0	$0	$0	$0	$0
s:	**Total Bond Measure Program List Board of Trustees**	**$915,242,535**	**$14,238,024**	**$154,056,639**	**$240,343,675**	**$674,898,861**

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…penses Expe	Bond and paid Represents
…bersnum	Project
…ctors	Rounding

California Community Colleges
Gann Limit Worksheet
Budget Year 2026-27

DISTRICT: **FOOTHILL-DEANZA**
DATE: June 8, 2026

I.	**2026-27 Appropriations Limit:**				
A.	**Appropriations Limit**				$ 195,258,300
B.	Price Factor:		**1.0495**		
C.	Population factor:				
	1 **2024-25**	Second Period Actual FTES	22,487.3500		
	2 **2025-26**	Second Period Actual FTES	23,292.2600		
		Population Change Factor	1.0358		
	(C.2. divided by C.1.)				
D.	**Limit adjusted by inflation and population factors** (line A multiplied by line B and line C.3.)				$ 212,259,850
E.	Adjustments to increase limit:				
	1 Transfers in of financial responsibility				
	2 Temporary voter approved increases				
	3 Total adjustments - increase				-
F.	Adjustments to decrease limit:				
	1 Transfers out of financial responsibility				
	2 Temporary voter approved increases				
	3 Total adjustments - decrease				-
G.	**Appropriations Limit**				$ 212,259,850
II.	**2026-27 Appropriations Subject to Limit**				
A.	State Aid [1]				$ 15,399,600
B.	State Subventions[2]				434,700
C.	Local Property taxes				186,878,600
D.	Estimated excess Debt Service taxes				
E.	Estimated Parcel taxes, Square Foot taxes, etc.				
F.	Interest on proceeds of taxes				
G.	Less: Costs for Unreimbursed Mandates[3]				632,200
H.	**Appropriations Subject to Limit**				$ 202,080,700

Please contact Jubilee Smallwood, jsmallwood@cccco.edu, for any instructions regarding the Gann Limit.

[1] Includes any unrestricted General Fund such as State General Apportionments, Apprenticeship Allowance, Prop 30/55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, or Part-Time Faculty Office Hours. Additional information may be found in the California Community College Compendium of Allocations and Resources.

[2] Home Owners Property Tax Relief, Timber Yield Tax, etc…

[3] Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.

GLOSSARY

AB 1725 (The Community College Reform Act): AB 1725 is one of the most significant legislative acts in the history of California's community colleges. Signed into law in 1988, Assembly Bill 1725 redefined the governance, mission, and professional standards of the California Community Colleges (CCC) system.

Abatements: The cancellation of part or all of a receipt or expense previously recorded.

Accounts Payable: Amounts due and owing to persons, business firms, governmental units or others for goods or services purchased and received but unpaid as of June 30. This is different from an *encumbrance*, which is goods or services purchased but not received or paid by June 30.

Accounts Receivable: Amounts due and owing from persons, business firms, governmental units or others for goods or services provided but uncollected prior to June 30.

Appropriations: Funds set aside or budgeted for a specific time period and specific purpose. The state legislature sets the appropriations for community colleges and other agencies through the Budget Act each year. The deadline for the Budget Act to be passed is July 1 but the legislature and governor rarely adhere to this deadline. The Board of Trustees sets the appropriations limits for the district when it approves the budget. The tentative budget must be approved prior to July 1, and the final budget must be approved prior to September 15. The trustees must approve revisions and changes to the appropriations limits by resolution.

Appropriation for Contingency: An official budget category established by the state for schools to budget contingency funds. Expenditures are not to be made from this category. Rather, transfers are made as required to the appropriate expenditure categories.

Appropriations Limitation: See Gann Limitation.

Assessed Valuation: A value of land, residential or business property set by the county assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, of continuously owned property plus an annual increase of 2% (see Proposition 13). The assessed value is not equivalent to the market value, due to limitations of annual increase.

Associated Students Funds: These funds are designated to account for monies held in trust by the district for organized student body associations established pursuant to Chapter 1, Division 7, Part 47, of the Education Code (commencing with Section 76060). The governing board must provide for the supervision of all monies raised by any student body or student organization using the name of the college (ECS 76065).

Audit: An examination of documents, records and accounts for the purpose of determining (1) that all present fairly the financial position of the district; (2) that they are in conformity with prescribed accounting procedures; and (3) that they are consistent with the preceding year.

Balance Sheet: A statement that shows assets, liabilities, reserves and fund balance or fund deficit of the community college district as of a specified date. It exhibits the financial condition of a district. Balance sheets are provided in the "311" report and in the district's external auditor's report.

Basic Aid District: A community college or K-12 district that does not receive state funds because its revenues from local property taxes and student enrollment fees is more than the Total Computational Revenue (TCR). This is also known as Community Supported District and Excess Revenue District.

Board Financial Assistance Program – Student Financial Aid Administrative Allowance (BFAP-SFAA): Funds are solely dedicated to cover the cost of the delivery of student financial aid. Some of the costs allowed are for financial aid professional, technical, clerical or temporary help (including student help) who report in a direct line to the Financial Aid Director, staff training, software and hardware, development of outreach materials…etc.

Bonded Debt Limit: The maximum amount of bonded debt for which a community college district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. General Obligation Bond issues require a 55% vote of the electorate. These are known as Prop 39 Bonds, replacing the law that lowered the approval limit from 66-2/3 to 55%.

Budget and Accounting Manual (BAM): is a key document published by the California Community Colleges Chancellor's Office (CCCCO). It provides uniform standards, definitions, and guidelines for budgeting, accounting, and financial reporting across all California community college districts.

Bonded Indebtedness: A district's debt obligation incurred by the sale of bonds.

Categorical Program: refers to a state- or federally-funded program that provides restricted funds for specific purposes, target populations, or policy goals. These funds must be used only for the purposes defined by the program legislation, regulations, or grant guidelines.

California College Promise – AB 19: California College Promise provides direct assistance to eligible California residents to cover the cost of fees, books, supplies…etc. Funding is intended to provide students financial assistance. Any excess funding may be directed to support and deliver services to students defined by the district.

Certificate of Participation (COP): Certificates of Participation are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

Capital Outlay: Capital outlay expenditures are those that result in the acquisition of, or addition to, fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment.

Capital Project Funds: Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of capital outlay items.

Categorical Funds: Categorical Funds are those resources that come from federal and state government agencies. In general, funds received by categorical programs such as Student Equity & Achievement, Strong

Workforce, EOPS, CARE, BFAP, PERKINS...etc. are restricted for a specific purpose. These funds must comply with the requirements of the program and are governed by additional laws and regulations, fiscal management, special reporting, audit...etc.

Child Development Fund: The Child Development Fund is the fund designated to account for all revenues for or from the operation of childcare and development services under Chapter 2, Division 1, Part 5, of the Education Code (commencing with Section 8200).

College Promise Grants (formally known as Board of Governors Fee Waivers): The California College Promise Grant, formerly known as the Board of Governors Enrollment Fee Waiver (BOGW), waives enrollment fees for qualified students.

Community Supported District: refer to Basic Aid District.

Consumer Price Index (CPI): A measure of change in the cost of living compiled by the United States Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California, and selected cities. (See Gann Limit.)

Contracted District Audit Manual (CDAM): refers to a publication issued annually by the California Community Colleges Chancellor's Office (CCCCO) in coordination with the California Department of Finance and external auditors. The CDAM provides the audit guidelines and procedures that external auditors must follow when conducting annual financial and compliance audits of California community college districts (CCDs),

Current Assets: Assets that are available to meet the cost of operations or to pay current liabilities.

Current Expense of Education: Usually regarded as expenses other than capital outlay, community services, and selected categorical funds.

Current Liabilities: Amounts due and payable for goods and services received prior to the end of the fiscal year.

Debt Service Funds: Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

Deficit Factor: refers to the gap in funding the Total Computational Revenue (TCR) of a district due to insufficient funding or appropriation at the state level. This happens when the state appropriated less funding for community colleges compared to the aggregate TCR of all 73 districts. The deficit factor is proportionally distributed to all non-basic aid districts by the California Community Colleges Chancellor's Office.

Disabled Student Programs & Services (DSP&S): The purpose of these special programs and services is to integrate disabled students into the general college population; to provide educational intervention leading to vocational preparation, transfer or general education; to increase independence; or to refer students to the community resources most appropriate to their needs.

Education Protection Account (EPA): The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. This was later extended by Proposition 55 passed by the voters in 2016. The EPA funding is a component of an LEA's total revenue limit, community college total computational revenue, or charter school general purpose entitlement. The EPA funding is set to expire in 2030 unless extended. The State Controller's Office determines annual allocations to community college districts and further allocated by the California Community Colleges Chancellor's Office as part of the revenue sources to fund a district's TCR.

Employee Benefits: Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS-State Teachers Retirement System or PERS-Public Employees Retirement System); (3) OASDI (Social Security) and Medicare taxes; (4) workers' compensation payments; and (5) unemployment insurance.

Encumbrances: Obligations in the form of purchases, contracts, and other commitments that have been ordered but not yet received. At year-end, there are often many such orders. For year-end encumbrances, the budgets are carried over to the next fiscal year to cover the expenses that are recorded when the items have been received or services rendered. Year-end encumbrances tend to distort both the year-end balance of the just-completed fiscal year and the new year's expense budget. When reviewing year-end reports and new budgets, one must be especially careful regarding encumbrances so as not to misinterpret the true financial condition of the district.

Enrollment Fees: Enrollment Fees is authorized by Education Code 76300 and 76140(k) and California Code of Regulations Section 58500 et seq. The fee amount is set by legislative statute as a mandatory fee charged on a per unit basis for semester or quarter. Currently, it is $46 per unit per semester or $31 per unit per quarter.

EOPS: Extended Opportunity Programs and Services. Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students challenged by language, social and/or economic disadvantages.

Excess Revenue District: Refers to the excess local revenues of a district beyond the defined TCR. Refer to Basic Aid district.

Faculty Obligation Number (FON): the minimum number of full-time faculty that each California community college district is required to employ, based on a formula outlined in Title 5, Section 53300–53325 of the California Code of Regulations.

Fifty Percent Law: Section 84362 of the Education Code, commonly known as the Fifty Percent Law, requires each community college district to spend at least half of its "current expense of education" each fiscal year on the "salaries of classroom instructors." Salaries include benefits and the salaries of instructional aides.

Fiscal Year: Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government's fiscal year.

Fixed Assets: Property of a permanent nature having continuing value; e.g. land, buildings and equipment.

Full-time Equivalent Student (FTES): The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours. That is, three times 175 equals 525. FTES has replaced

ADA. Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report attendance. These are carefully reviewed by auditors. The importance of these reviews lies in the fact that the two reports served as the basis for allocating state general apportionment to community college districts under SB 361, which was replaced by the SCFF in FY 2018-19.

Funds, Restricted: Restricted funds are monies designated by law or a donor agency for specific purposes. Some restricted fund monies which are unspent may be carried over to the next fiscal year. The use of the carryover funds is usually limited by law to the specified purpose(s) for which the funds were originally collected.

Funds, Unrestricted: Unrestricted funds are monies not designated by law or a donor agency for a specific purpose. Unrestricted funds may need to be accounted for separately or may have been designated by the Board for a specific purpose, but they are still legally regarded as unrestricted since the designation may be changed at the Board's discretion.

Gann Limitation: A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including community college districts. The base year was 1978-79. The amount is adjusted each year, based on a price index and the growth of the student population.

General Ledger: A basic group of accounts in which all transactions of a fund are recorded.

General Purpose Tax Rate: The district's tax rate, determined by statute as interpreted by the county controller. Base rate was established in 1978, after the passage of Proposition 13, and changes have occurred based on a complex formula using tax rate areas.

Governmental Funds: These are accounting segregations of financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they may, or must, be used. Governmental accounting measurements focus on determining financial flow of operating revenues and expenditures, rather than net income.

Hold Harmless: The temporary Hold Harmless provision under Student Centered Funding Formula, allows the college/district to continue to receive state funds based on 2017-18 funding adjusted for cost-of-living adjustments (COLAs). This funding is above what the district would have generated under the SCFF metrics. Currently, the Hold Harmless provision has been extended through 2024-25.

Homeowners Property Tax Relief Revenue: Local tax revenue for reimbursement of lost revenue due to homeowners' property tax exemptions pursuant to GC 16120.

LEA: Local Educational Agency.

Mandated Costs: School and Community College districts' expenses which occur because of federal or state laws, decisions of federal or state courts, federal or state administrative regulations, or initiative measures (See SB 90, 1977).

Measure C Bond was passed in June 2006 for a maximum authorization of $490,800,000.

Measure E Bond was passed in November 1999 for a maximum authorization of $248,000,000.

Measure G Bond was passed in March 2020 for a maximum authorization of $898,000,000.

Non-Resident Tuition: A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140. The nonresident tuition fee rate is required to be established annually by March 1st for the subsequent academic year. Education Code Section 76140 provides the parameters including a minimum and maximum to set a district's nonresident tuition rate based on recent standardized financial data adjusted for inflation. Education Code Section 76141 also allows for an optional additional capital outlay fee to offset costs associated with capital, maintenance and equipment costs as outlined in statute.

Objects of Expenditure: in accordance with the BAM, objects of expenditure are articles purchased or services obtained by the district, such as:

Certificated Salaries (account series 1000)
Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.

Classified Salaries (account series 2000)
Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.

Employee Benefits (account series 3000)
Includes all expenditures for employers' contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees and Board members.

Books, Supplies & Misc. (account series 4000)
Includes expenditures for books, supplies, materials, and miscellaneous.

Operating Expenses (account series 5000)
Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

Capital Outlay (account series 6000)
Includes expenditures for sites, improvement of buildings, books and media for libraries, and new equipment.

Other Outgo (account series 7000)
Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

PERKINS V: Federal funds established to improve career-technical education programs, integrate academic and career-technical instruction, serve special populations, and meet gender equity needs. These allocations are a part of the state's Vocational Education Basic Grant Award from the U.S. Department of Education under the Strengthening Career and Technical Education for the 21st Century Act (Perkins V), previously known as the Carl D. Perkins Career and Technical Education Improvement Act of 2006 (Perkins IV).

PERS: Public Employees' Retirement System. State law requires school district classified employees, school districts and the state to contribute to the fund for full-time classified employees.

Prior Years Taxes: Amounts provided from tax levies of prior years and adjustments to taxes reported in prior years. These include delinquent secured and unsecured tax receipts, applicable penalties and any tax sale proceeds of prior years.

Proceeds of Taxes: Defined in the Gann Amendment as revenues from taxes plus regulatory licenses, user charges and user fees, to the extent that such proceeds exceed the costs reasonably borne in providing the regulation, product or service.

Productivity: The efficiency with which we use our resources. The ideal faculty productivity is measured by WSCH/FTES. WSCH is Weekly Student Contact Hours and FTES is Full-Time Equivalent Students.

Proposition 13 (1978): An initiative amendment passed in June 1978, which added Article XIIIA to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

Proposition 98 (1988): An amendment to the California Constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

Redevelopment Agency (RDA): Effective October 1, 2011, ABX1 26 dissolved all redevelopment agencies and community development agencies, hereinafter referred to as RDAs. Upon dissolution, any property tax revenues that would have been allocated to the RDAs are to be made available to cities, counties, special districts, and school and community college districts. RDA property tax revenue due to community college districts is allocated to the Prop 98 state funding formula for K-14 districts.

Reserves: Funds set aside to provide for estimated future expenditures, offset planned operating deficits, unexpected revenue shortfalls, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal 'watch' to monitor their financial condition. The level of reserves varies from one district to another based on board policy. Reserves is not the same as fund balance.

Revenue: Addition to assets not accompanied by an obligation to perform services or deliver products. This is in contrast to *income*, which is accompanied by an obligation to perform services or deliver products. General apportionment is generally regarded as revenue while categorical funds are treated as income. Proceeds, on the other hand, are cash receipts recorded appropriately as revenue or income. The three terms are often treated, albeit incorrectly, as interchangeable terms.

Revolving Fund: The district is authorized (ECS 85400-85405) to establish a revolving cash account for the use of the chief business official in securing or purchasing services or materials.

Secured Property Tax Revenue: Local tax revenue generated from assessed real property value such as homes and business buildings (business property that is leased is unsecured property). Secured taxes are assessed against secured property.

Senate Bill 361 (SB 361): also known as enrollment-based funding, which was the primary methodology for calculating a community college district's total computational revenue. This has been replaced by the SCFF beginning FY 2018-19. The TCR is based on a basic allocation plus a fixed rate multiplied by the total FTES.

Senate Bill 90 (1977), Chapter 1135/77: A law passed by the California legislature in 1977 that allowed districts to submit claims to the state for reimbursement for increased costs resulting from increased services mandated by the state or by executive orders. Mandated cost provisions were added to the California Constitution upon the passage of Proposition 4 in 1979.

State General Apportionments: The state general apportionment is the main source of unrestricted general fund revenue for most community college districts. It is calculated under the Student Centered Funding Formula to arrive at a district's Total Computational Revenue or TCR. The TCR is funded by various sources that include local property taxes, student fees, and other state funds. There are other types of apportionments for programs such as special education, apprenticeship, and EOPS.

Strong Workforce Program (SWP): The SWP helps to develop and create more workforce opportunities to lift low-wage workers into living-wage jobs, with the goal of creating one million more middle-skill workers. The district receives funding through apportionment.

STRS: State Teachers' Retirement System. State law requires school district employees, school districts, and the state to contribute to the fund for full-time certificated employees.

STRS On-Behalf: Recent GASB Statements have required that school districts recognize on their financial statements the contributions made by the State of California to CalSTRS on behalf of school districts for their employees. This reporting change became necessary with the implementation of GASB Statements 68 and 71 in the 2014-15 fiscal year. The contributions made by the state are based on rates defined in Education Code Sections 22955.1 and 22954 and vary from year to year.

Student Financial Aid Funds: Funds designated to account for the deposit and direct payment of government-funded student financial aid.

Federal Aid:
- Pell Grants
- SEOG (Supplemental Educational Opportunity Grant)
- Perkins
- Higher Education Emergency Relief Fund I (CARES Student)
- Higher Education Emergency Relief Fund II (CRRSSA Student)
- Higher Education Emergency Relief Fund III (ARP Student)

State Aid:
- EOPS (Extended Opportunity Programs & Services)
- CAL Grants
- California College Promise
- Disaster Relief Emergency Student Financial Aid
- Early Action Emergency Financial Aid (SB85)
- Student Success Completion

Student Centered Funding Formula (SCFF): The Student Centered Funding Formula (SCFF) implemented in 2018-19 allocates funding to community college districts to meet the goals and commitments set forth in the California Community College's Vision for Success to close the achievement gaps and to boost key student success outcomes. The SCFF supports access to funding through enrollment-based funding, as well as student equity and success. The SCFF targets funds to districts that serve low-income students and student success equitably by providing districts with additional resources for successful student outcomes. The SCFF includes the following three allocations: Base Allocation, Supplemental Allocation and Student Success Allocation. There is also a temporary Hold Harmless provision category effective through 2024-25. Starting FY 2025-26, a funding floor or minimum funding guarantee replaces the hold harmless provisions of the SCFF, which is based on FY 2024-25 TCR.

Student Equity and Achievement Program (SEA): The Student Equity and Achievement (SEA) Program was established in Education Code (EC) 78222 with the intent of supporting Guided Pathways and the system wide goal to eliminate achievement gaps. In 2018, the SEA Program merged funding from three initiatives: The Student Success and Support Program; the Basic Skills Initiative; and Student Equity.

Supplemental Property Tax Revenue: Local property tax revenue generated from the supplemental roll since the last secured roll was issued due to reassessments of base year property value for supplement events such as change in ownership or completion of new construction.

Tax Revenue Anticipation Notes (**TRANS**): these are issued to finance short-term cash flow needs. The notes are paid off within a 13-month period using the proceeds of current fiscal year taxes.

Taxonomy of Program Code (TOP Code):. This was formerly called the Classification of Instructional Disciplines. Districts are required for state purposes to report expenditures by categories identified in the "311." The major categories are:

- Instructional
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operations and Maintenance
- Planning and Policymaking
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions
- Long-term Debt
- Transfers
- Appropriation for Contingencies

Total Computational Revenue (TCR): Is the methodology defined in Ed Code to determine the revenue of a community college district. Starting FY 2025-26, the TCR for the current year is based on the greatest between (a) the SCFF formula of the current year, (b) the prior year TCR plus current year COLA, or (c) the minimum guaranteed funding, which is the FY 2024-25 TCR.

Unsecured Property Tax Revenue: Local property tax revenue generated for the district's share of the one percent ad valorem property tax on the unsecured roll for movable property such as boats, airplanes, furniture, and equipment in a business.

Warrant: A written order drawn to pay a specified amount to a designated payee. For example, the district issues payroll warrants to employees each month. Payroll warrants are commonly referred to as "A" warrants, while warrants for goods and services are referred to as "B" warrants. When there aren't enough funds to back warrants, they may be "*registered*". That means they act as IOUs. In July of 1992, for example, the state issued registered warrants until it had enough cash to pay for them.