

2024-2025
District Budget Advisory Committee (DBAC)

Meeting Agenda - September 17, 2024

Location: Via Zoom

<https://fhda-edu.zoom.us/j/83410969632?pwd=al7lzeG0p9giGCBNHqaC1MDMc4HuM5.1>

Time: 1:30-3:00 p.m.

Note Taker: Trena O'Connor

	Agenda Topic	Discussion Leader
1:30-1:40	Introduce New Vice Chancellor, Business Services, Christopher Dela Rosa	Cheu
1:40-2:30	2024-25 Adopted Budget	Cheu/Puentes-Griffith
2:30-3:00	Other: - Future Agenda Item: Review charge of committee/goals & responsibilities - Discussion regarding future meetings in person	All
Handouts:	2024-25 Adopted Budget	



2024-25

ADOPTED BUDGET

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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Director, Budget Operations

Sirisha Pingali

**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT
2024-2025 ADOPTED BUDGET**

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2024-25 Adopted Budget

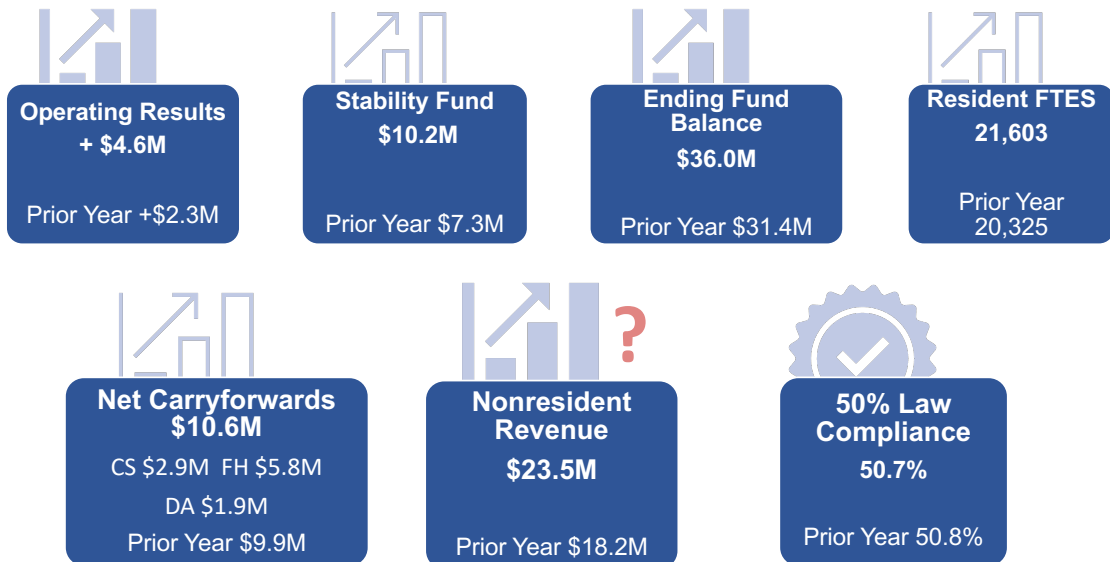
September 9, 2024

Susan Cheu, Vice Chancellor, Business Services
Raquel Puentes-Griffith, Executive Director, Fiscal Services
Sirisha Pingali, Director, Budget Operations

Overview

- 1) 2023-24 Year-End Highlights
- 2) State Budget Update, Fiscal Environment Realities, Priorities and Strategies for Key Allocations
- 3) Tentative to Adopted Budget Changes in Revenues/Expenses and Projected Fund Balance for 2024-25
- 4) Fixed Revenue Projections, Restoration and Resident FTES Types and Funding Rates, Nonresident Revenue Risk
- 5) Multi-Year Projections and Looking Forward

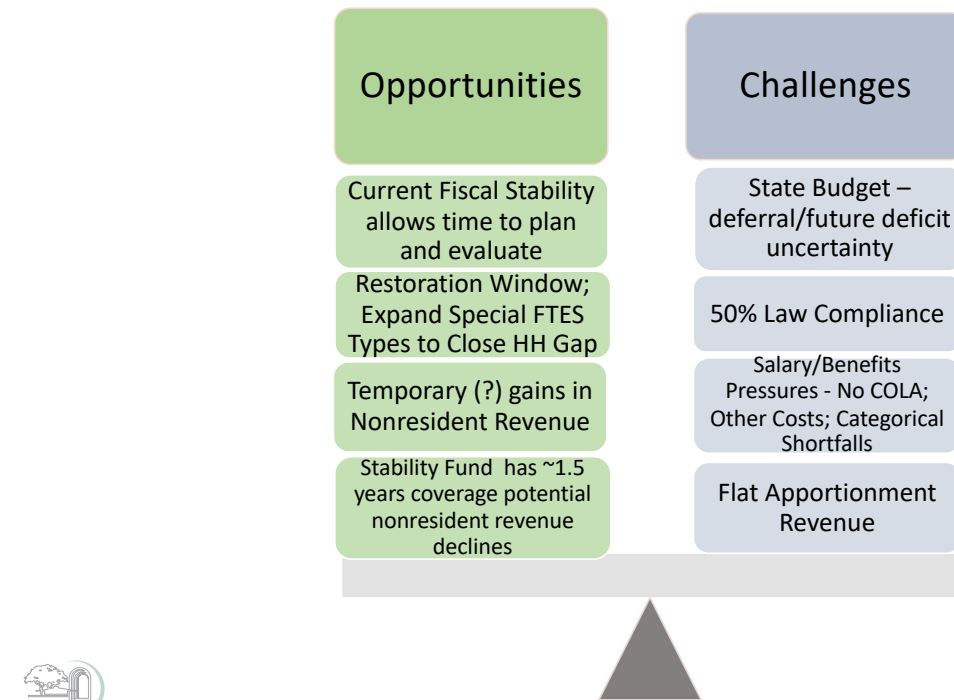
2023-24 Year End Financial Highlights Unrestricted General Fund



Final State Budget Update

- ☐ No unexpected surprises in the Final State Budget in spite of uncertainty in May.
- ☐ Education, specifically K-14, continues to be protected.
- ☐ Final COLA of 1.07% for the SCFF, but only for select categorical programs; significant impact for categorical programs not allocated COLA to absorb additional salary and benefit costs.
- ☐ Unspent funding taken back included:
 - ☐ Strong Workforce, Student Enrollment and Retention, Student Success Completion Grant, Learning Aligned Employment Program.

Current and Future Fiscal Environment New Realities

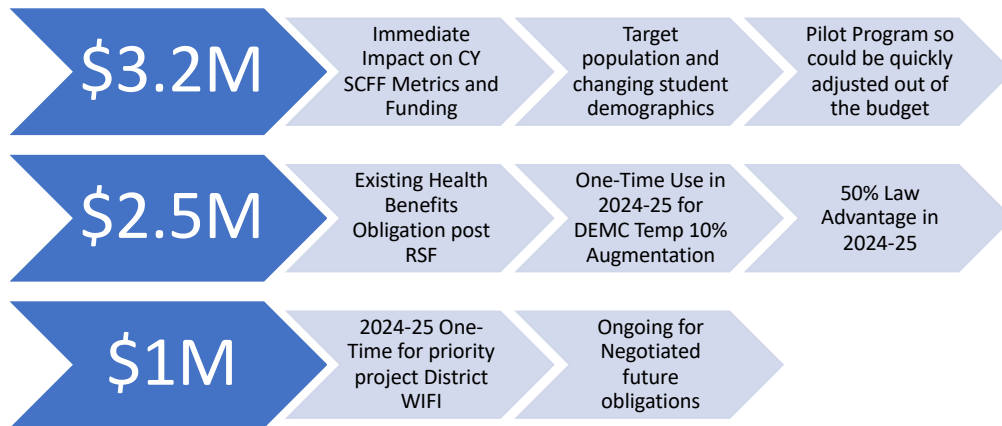


Priorities and Strategies

- ☐ **Leverage Current Opportunities**
 - ☐ Use restoration window to close hold harmless gap as quickly as possible.
 - ☐ Maintain current SCFF metrics and pilot efforts for strategic gains in FTES types – Special Admit, Noncredit, CDCP.
- ☐ **Mitigate Risk and Ensure Compliance**
 - ☐ Continue to grow Stability Fund as a backstop for sudden revenue changes; Target Stability Fund value to cover 2-3 years of structural deficit; currently amount is approximately 1.5 years of coverage.
 - ☐ Review all new expenditures for 50% Law impact and develop strategies to maintain compliance.
- ☐ **Re-evaluate Resource Priorities**
 - ☐ How are we structured and what is our utilization for delivery of services and programs? What data is needed to objectively evaluate and make data informed decisions?
 - ☐ Redeploy resources for most effective/efficient use – Somos Uno Task Force.

Key Strategic Ongoing Allocations and One-Time Uses

- \$3.2 million to Close the Hold Harmless Gap
- \$2.5 million for Health Benefits Obligation/DEMC Support
- \$1.0 million for Future Negotiated Obligations/Districtwide WIFI Project



Changes from 2024-25 Tentative 2024-25 Adopted and Projected Fund Balance

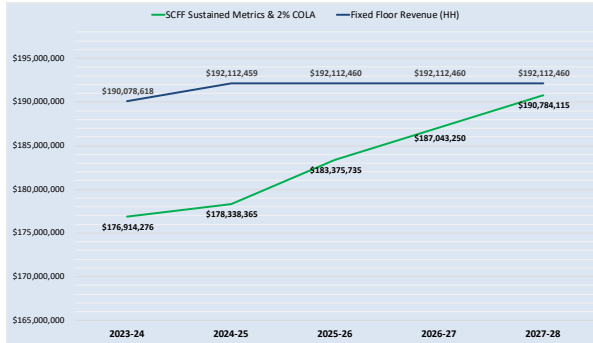
	(in millions)	Revenue	Expenditures	Change
2024-25 Tentative Budget Total		\$ 234.87	\$ 232.74	
Lottery		0.35		
STRS On-Behalf		0.44		
Other		0.07		
Salary Increase 1.07%			1.4	
Transfers Out - One-Time Districtwide Wifi Project/				
Ongoing Other Negotiated Items			1.0	
Net Position Control Adjustments and Other			-0.24	
2024-25 Adopted Budget Total		\$ 235.73	\$ 234.90	\$ 0.83
Beginning Fund Balance 7/1/24 \$ 36.00				
Net Change				0.83
Ending Fund Balance 6/30/25				\$ 36.83
College & Central Services Carryforwards \$ 10.60				
Districtwide Restricted Carryforwards				2.10
Full-Time Faculty Hiring Support*				1.50
Required 5% Budget Reserve				11.70
Projected Stability Fund Balance 6/30/2025				\$ 10.93

*Amount that exceeds the annual State FTF Hiring Allocation



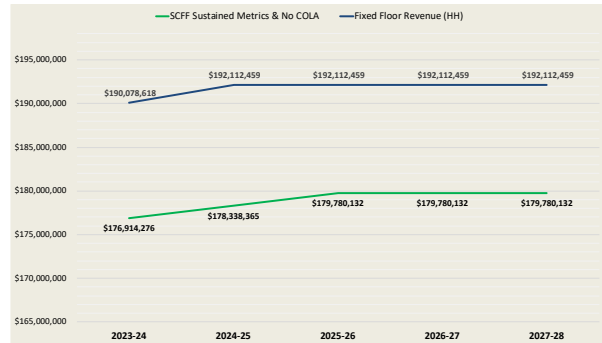
How Many Years of Flat Apportionment Revenue? It Depends... (Example I)

Two Main Drivers: 1) District Metrics – Resident FTES Flat, Increase, or Decrease?
2) Annual COLAs will increase and compound the value of the SCFF Metrics.



Source: CCCC SCFF Dashboard

Maintain Resident FTES with 2% COLA next 3 years

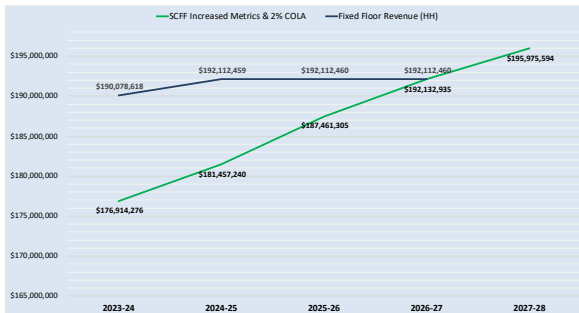


Maintain Resident FTES with no COLA next 3 years



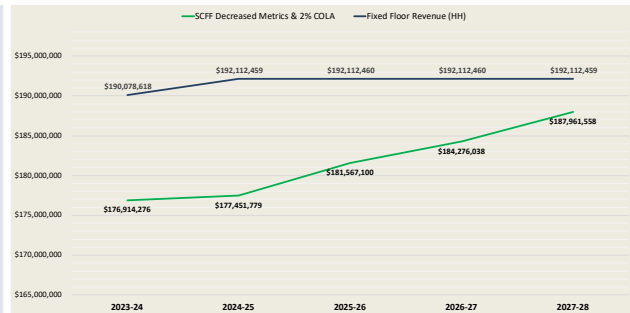
How Many Years of Flat Apportionment Revenue? It Depends... (Example II)

Two Main Drivers: 1) District Metrics – Resident FTES Flat, Increase, or Decrease?
2) Annual COLAs will increase and compound the value of the SCFF Metrics.



Source: CCCC SCFF Dashboard

Increase Resident FTES (500 Credit and 500 Noncredit) with 2% COLA next 3 years

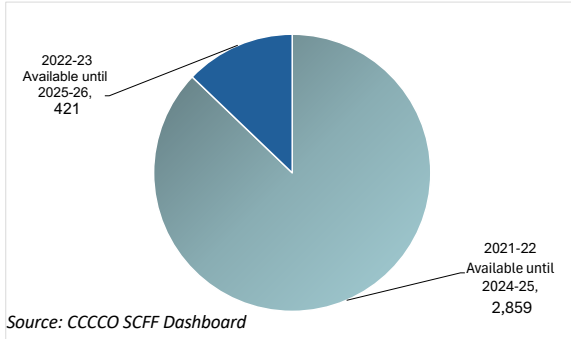


Decrease Resident FTES (-500 Credit) with 2% COLA next 3 years

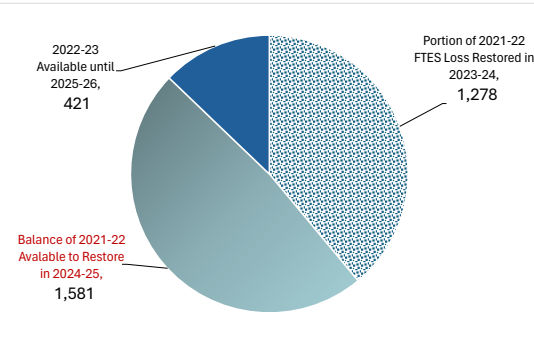


3-Year FTES Restoration Window Progress & Final Year of Opportunity

3,280 FTES Restoration Available in 2023-24



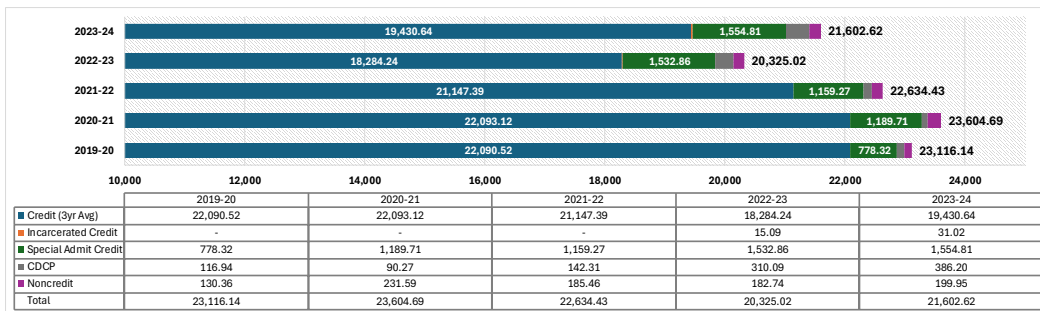
2,002 FTES Restoration Available in 2024-25



- Under SCFF, FTES Losses are “held as available” for a district to restore for the next 3 subsequent years. In 2023-24 the District restored of 1,278 FTES; significant progress to reduce the Hold Harmless gap.
- 2024-25 is the final year of the 2021-22 FTES loss available to restore, then only 421 available from 2022-23 FTES loss until 2025-26. Thereafter, only constrained growth available at ~39 FTES to help us close the Hold Harmless gap.



Resident FTES Type, Funding Rate, and Impact 2019-20 to 2023-24



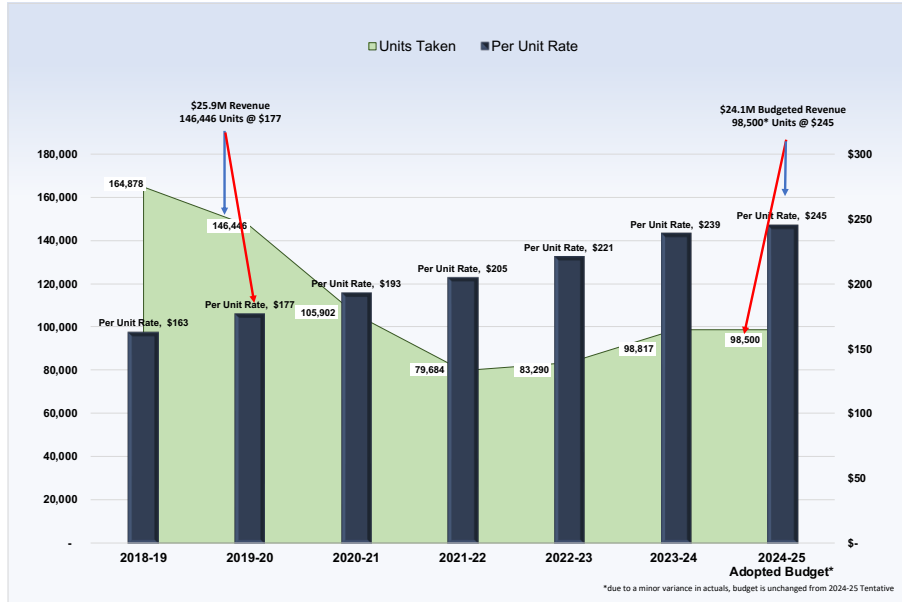
Source: CCCC Exhibit C

2024-25 Resident FTES Funding Rates:

- \$5,294, Credit FTES** - Subject to a 3yr average before impacting SCFF formula
- \$7,425 Incarcerated Credit** – Immediately impacts SCFF formula
- \$7,425 Special Admit Credit** - Immediately impacts SCFF formula
- \$7,425 CDGP (Career Dev & College Prep)** - Immediately impacts SCFF formula
- \$4,465 Noncredit** - Immediately impacts SCFF formula



Nonresident Revenue Decline Risk Higher Rate vs. Fewer Units – Impact is Amplified



Over the last five-year period, units declined by -33%, while the unit rate increased +38%.



Foothill-De Anza Community College District Multi-Year Projections For General Purpose Fund (Fund 114)

2024-25 Adopted Budget					
Description	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection
Resident FTES (F/T Equiv Student)	21,603	21,603	21,603	21,603	21,603
FTES Change	1,278	0	0	0	0
FTES Change %	6.29%	0.00%	0.00%	0.00%	0.00%
COLA ³	8.22%	1.07%	2.00%	2.00%	2.00%
Ongoing Revenues	\$232,189,212	\$228,975,232	\$228,975,232	\$228,975,232	\$228,975,232
Ongoing Exp & Net Transfers Out ¹	232,299,180	234,900,222	235,796,639	236,589,239	237,980,339
Structural Surplus/(Deficit)	(\$109,968)	(\$5,924,990)	(\$6,821,407)	(\$7,614,007)	(\$9,005,107)
Nonresident Revenue Decline Risk	4,721,700	6,757,100	6,757,100	6,757,100	6,757,100
One-Time Expenditures & Transfers; Expenditure Savings ²	0	0	1,000,000	1,000,000	1,000,000
Net Change in Fund Balance	\$4,611,732	\$832,110	\$935,693	\$143,093	(\$1,248,007)
Beginning Fund Balance	31,432,969	36,044,701	36,876,811	37,812,504	37,955,597
Net Change in Fund Balance	4,611,732	832,110	935,693	143,093	(\$1,248,007)
Ending Fund Balance	\$36,044,701	\$36,876,811	\$37,812,504	\$37,955,597	\$36,707,590
Less: Carryforwards/Restricted					
Colleges/CS/DW Carryforwards, 5% Reserves	25,810,166	25,940,218	25,935,007	25,974,707	26,044,207
District Stability Fund Balance	\$10,234,535	\$10,936,593	\$11,877,497	\$11,980,890	\$10,663,383

Note: Projected amounts are estimates only and subject to change as new information becomes available.

¹ Includes 1.07% COLA pending Board approval, \$1 Million for negotiated items ongoing; WIFI Project One-time

² Acknowledgement for the annual likelihood of unspent funds under normal circumstances

³ COLA assumption in the out years does not increase apportionment revenue or translate to salary increases; it only increases the value of SCFF metrics to close the Hold Harmless gap.



Looking Forward

- ☐ 2024-25 State budget is supportive of education but heavily relied on reserves and deferrals to meet funding needs.
- ☐ District priority is to transition out of hold harmless and fixed funding floor.
 - ☐ Need to evaluate type of FTES being pursued to maximize increases to SCFF.
 - ☐ Continue building the Stability Fund to prepare for the likelihood of multiple years of flat revenue and weather future economic uncertainty.
 - ☐ Basic Aid is not likely in 2024-25, but we are the closest we have been to Basic Aid, if not for negative ERAF.
- ☐ Careful evaluation of ongoing expenditures both for fixed funding limitations and effect on 50% Law compliance.
- ☐ Engage Somos Uno Task Force to redeploy resources for most effective/efficient use.



Questions?





2024-25 Adopted Budget Overview

The Adopted Budget for fiscal year 2024-25 reflects the information from the State Budget approved by the Governor on June 26, 2024. Surprisingly, the final budget did not hold many unexpected changes and many of the unknowns going into the Tentative Budget were resolved without causing undue hardship on the community college system. Out of the programs initially targeted for the return of unused funding, only the Strong Workforce and the Student Enrollment and Retention Programs were identified for unused funding returns.

The state budget maintained the cost-of-living-adjustment (COLA) of 1.07%, bringing an additional \$2 million to the District. Since the District is in Hold Harmless status, the COLA increased the revenue floor that will be in place when the Hold Harmless provision ends in fiscal year 2024-25, a welcome development as the District will enter into a period of flat apportionment revenue after the current fiscal year.

2024-25 SCFF Funding Floor and 2025-26 Flat Revenue

Under current legislation, beginning in 2025-26, each year the District will receive the greater of the three following calculated amounts:

1. SCFF Calculated Revenue;
2. Prior Year Total Computational Revenue (TCR) or stability funding; or
3. Minimum Revenue Commitment of 2024-25 TCR.

For the last six years, the District has benefited from increased annual COLAs applied to its 2017-18 TCR under the Hold Harmless protection, receiving close to \$44 million in ongoing funds added to its base apportionment revenue. As a result, the 2024-25 TCR will likely be the highest calculated amount of the three options and will set the fixed apportionment funding floor at an estimated \$192.1 million for 2025-26 moving forward, until either the district's metrics match its SCFF calculated revenue or it enters into community supported (basic aid) status.

Closing the Hold Harmless Gap

The SCFF formula calls for three-year averaging on traditional resident credit FTES, thereby

taking a longer time for these enrollment gains to be reflected in the funding. Other special FTES types such as noncredit, special admit credit and career development & college prep (CDCP) do not have three-year averaging, so any FTES gains are immediately reflected in a district's SCFF metrics and funding. Therefore, the District is following a dual track of focusing on sustaining current enrollment gains to keep its metrics stable while expanding and prioritizing resources to these special FTES areas, especially in the next two years while the restoration window is open, and it can close the Hold Harmless gap more quickly. Additionally, any future state COLAs will expedite the closing of the Hold Harmless gap. Although a COLA will not increase the District's overall state apportionment revenue, it will increase the value of the SCFF metrics and bring SCFF calculated revenue closer the existing fixed revenue floor.

State Apportionment Revenue

The Adopted Budget plans for \$235.7 million in Unrestricted General Fund revenue, which is \$861 thousand higher than the Tentative Budget and \$8.8 million higher than the prior year's Adopted Budget. The nonresident revenue budget comprises most of the increase at \$5 million with the proposed 1.07% COLA accounting for \$2 million and the remaining increase in other revenue sources. After applying the current COLA, the state apportionment revenue is budgeted at \$192.1 million. The final resident enrollment for 2023-24 was 21,603 FTES, 1,278 higher or a 6.3% increase in resident FTES over the prior fiscal year.

The District is projected to be at its closest level ever to transitioning to basic aid/community supported status under current local property tax assumptions. However, when the negative Educational Revenue Augmentation Fund (ERAF) adjustment is applied, it will lower the reported local property taxes, as it has in recent years. The negative ERAF adjustment, which is mandatory by statute and not under the control of the District, makes it unlikely the District will transition into basic aid/community-supported status in the upcoming fiscal year.

Nonresident Revenue

Prior to the pandemic, the District relied on almost \$27 million of nonresident revenue to support its ongoing budget needs. The District experienced nonresident FTES and unit declines both pre and post pandemic, which resulted in significant single year unit losses ranging from -11% to -28%, averaging a loss of 28,000 units. The increase in the per unit cost helped to mitigate the fiscal effect of this loss, but the higher per unit rate also creates a more profound effect when units decline. Placing too high a dependence on this very volatile revenue source for ongoing needs is problematic and needs to be monitored carefully.

Nonresident revenue is budgeted at \$24.1 million or \$5 million higher than the prior year's Adopted Budget, using the 2024-25 tuition rate and the same 2023-24 unit levels. Of the budgeted revenue in 2024-25, \$17.4 million is included in the ongoing base budget with \$6.7 million identified as "at risk" which represents a recent prior single year decline at the current rate. This designation reflects the uncertainty of this revenue source and the need to ensure that expenses are managed to accommodate unexpected changes.

Expenditures

Our total estimated general fund expenditures and net transfers equal \$234.9 million which is \$2.2 million higher than reflected in the Tentative Budget with an overall ongoing expense increase of \$5.8 million from the prior year's Adopted Budget.

Summary of the ongoing changes from Tentative to Adopted Budget:

- \$1.4 million for negotiated ongoing salary increases for COLA
- \$1 million to offset other negotiated items, but the current year's amount will be used on a one-time basis to cover the shortfall in the Districtwide priority project, Wifi Expansion Phase I.
- \$200k net decrease in changes mainly from positions from separations, retirements, new hires, etc.

Projected Operating Results, Fund Balance and Stability Fund

The Adopted Budget has a positive operating result of \$800 thousand and an ending fund balance of \$36.9 million. As was done in the recent past, the District's Stability Fund balance is critical for covering any actual revenue shortfalls or structural deficits at the end of the year or planned in future years. The Stability Fund balance at June 30, 2025 is projected to be approximately \$10.9 million. Building this fund balance will help to position the District to manage the challenges that will come as it navigates towards and through 2025-26.

As previously stated, District expects its apportionment funding to be flat in 2025-26 under the current SCFF formula. Until either its earned SCFF revenue or potential basic aid/community funding allows it to exceed the anticipated fixed funding floor, the District would likely need to operate without significant new revenue sources to support mandated annual increases that have already been negotiated, as well as any new operational costs.

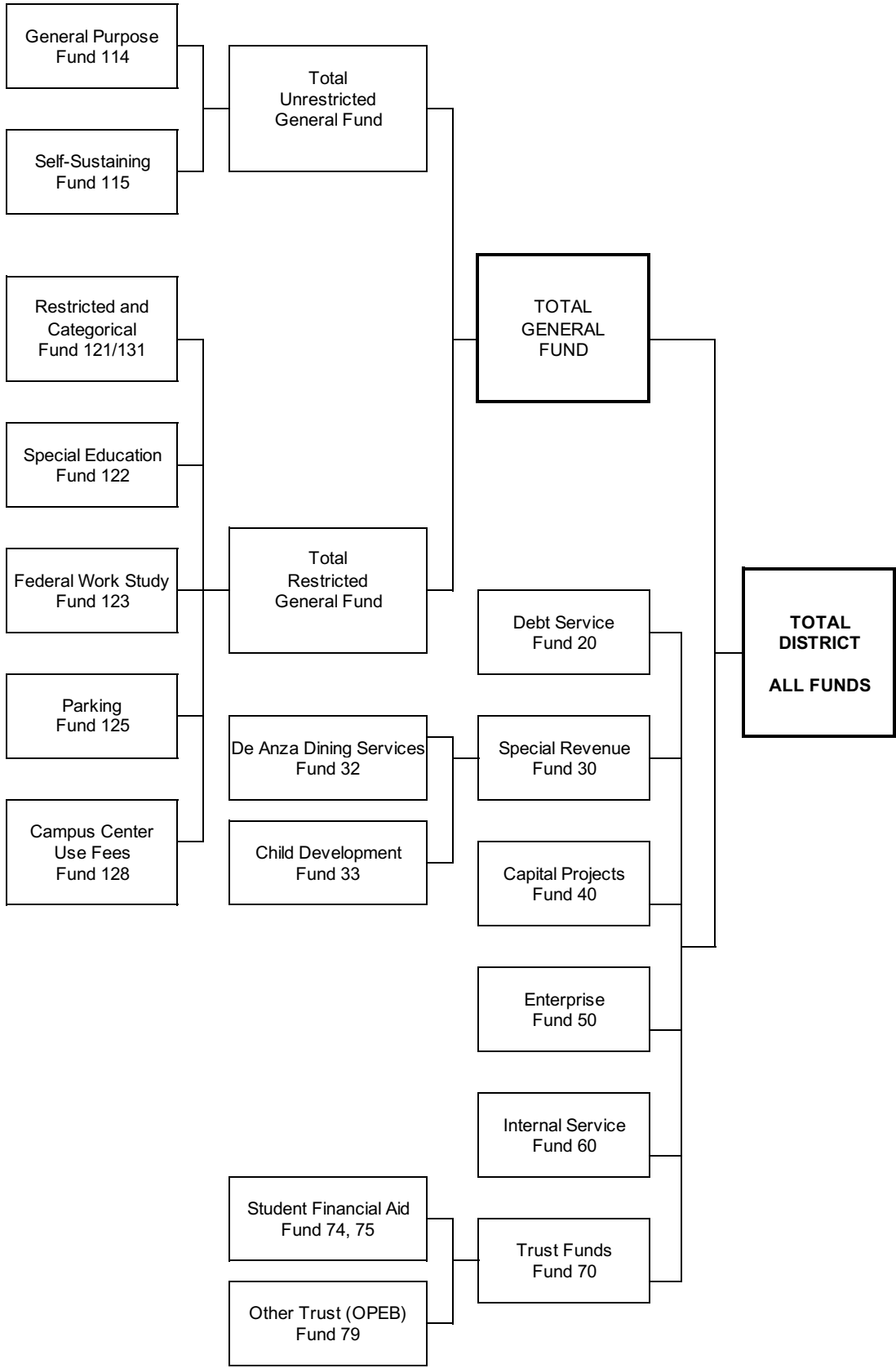
In addition to preparing the District for years with flat revenue, continuing to rebuild the Stability Fund also complies with the recently recommended State Chancellor's Office Fiscal Forward

best practice for District fiscal health. A key recommendation from the new standard suggests two months of General Fund operational expenses and transfers as a reserve, which would equal approximately \$34 million for the District, at minimum, using only the Unrestricted General Fund as the basis.

New Fiscal Realities and Planning Ahead

To prepare for the 2025-26 fixed funding floor that will result in a state apportionment revenue plateau, it is critical that the District intentionally and strategically plans to allocate its existing resources to prepare for a variety of potential outcomes. As always, working to support our students in achieving their goals needs to be at the forefront of our planning as we move forward in these uncertain times. We will continue to monitor the state budget circumstances and update the Board of Trustees and senior administration on any significant changes that occur as we move through the 2024-25 fiscal year.

ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2024-25
Adopted Budget Summary
for GENERAL FUNDS**

	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
REVENUE										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 1,809,260	\$ 0	\$ 492,149	\$ 0	\$ 0	\$ 2,301,409	\$ 2,301,409
State Revenue	46,569,600	4,974,328	51,543,928	54,146,968	4,790,253	0	0	0	58,937,221	110,481,149
Local Revenue	189,162,732	6,360,296	195,523,028	2,344,946	0	0	0	1,900,000	4,244,946	199,767,974
TOTAL REVENUE	\$ 235,732,332	\$ 11,334,624	\$ 247,066,956	\$ 58,301,174	\$ 4,790,253	\$ 492,149	\$ 0	\$ 1,900,000	\$ 65,483,576	\$ 312,550,532
EXPENSES										
Certificated Salaries	\$ 93,671,222	\$ 849,702	\$ 94,520,925	\$ 8,756,004	\$ 3,385,103	\$ 0	\$ 0	\$ 87,688	\$ 12,228,796	\$ 106,749,721
Classified Salaries	46,107,966	2,486,098	48,594,064	15,257,351	2,977,808	492,149	1,139,096	874,753	20,741,157	69,335,221
Employee Benefits	60,508,683	1,201,253	61,709,936	9,165,981	2,327,062	0	352,787	471,063	12,316,894	74,026,831
Materials and Supplies	2,883,443	182,250	3,065,693	3,819,843	11,000	0	0	100,000	3,930,843	6,996,537
Operating Expenses	19,375,488	3,310,960	22,686,448	8,522,060	60,000	0	30,000	160,000	8,772,060	31,458,508
Capital Outlay	3,190,816	305,000	3,495,816	9,919,054	7,000	0	0	100,000	10,026,054	13,521,870
TOTAL EXPENSES	\$ 225,737,619	\$ 8,335,263	\$ 234,072,882	\$ 55,440,294	\$ 8,767,974	\$ 492,149	\$ 1,521,883	\$ 1,793,505	\$ 68,015,805	\$ 302,088,687
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 600,000	\$ 3,977,721	\$ 0	\$ 1,521,883	\$ 0	\$ 6,099,604	\$ 6,099,604
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	50,000	(50,000)	0	0	0	0	0	0	0	0
Transfers-out	(9,212,604)	0	(9,212,604)	0	0	0	0	0	0	(9,212,604)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(6,150,880)	0	0	0	0	(6,150,880)	(6,150,880)
TOTAL TRANSFERS/OTHER SOURCES	\$ (9,162,604)	\$ (50,000)	\$ (9,212,604)	\$ (5,550,880)	\$ 3,977,721	\$ 0	\$ 1,521,883	\$ 0	\$ (51,276)	\$ (9,263,880)
FUND BALANCE										
Net Change in Fund Balance	\$ 832,109	\$ 2,949,361	\$ 3,781,470	\$ (2,690,000)	\$ 0	\$ 0	\$ 0	\$ 106,495	\$ (2,583,505)	\$ 1,197,966
Beginning Balance, July 1	36,044,701	15,585,717	51,630,418	24,231,458	0	0	0	1,062,216	25,293,674	76,924,092
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 36,876,811	\$ 18,535,078	\$ 55,411,889	\$ 21,541,458	\$ 0	\$ 0	\$ 0	\$ 1,168,711	\$ 22,710,169	\$ 78,122,058

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2024-25
Adopted Budget Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Debt Service Fund 20	De Anza Dining Services Fund 32	Child Development Fund 33	Capital Projects Fund 40	Enterprise Fund 50	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
REVENUE										
Federal Revenue	\$ 2,301,409	\$ 0	\$ 0	\$ 30,000	\$ 0	\$ 0	\$ 21,646,489	\$ 0	\$ 23,977,898	\$ 0
State Revenue	110,481,149	0	0	1,571,664	6,887,444	0	11,845,630	0	130,785,887	0
Local Revenue	199,767,974	49,696,317	1,053,388	2,870,000	870,000	0	1,450,000	0	255,707,679	77,176,300
TOTAL REVENUE	\$ 312,550,532	\$ 49,696,317	\$ 1,053,388	\$ 4,471,664	\$ 7,757,444	\$ 0	\$ 34,942,119	\$ 0	\$ 410,471,464	\$ 77,176,300
EXPENSES										
Certificated Salaries	\$ 106,749,721	\$ 0	\$ 0	\$ 184,071	\$ 0	\$ 0	\$ 0	\$ 0	\$ 106,933,791	\$ 0
Classified Salaries	69,335,221	0	855,244	1,986,739	1,110,137	0	0	0	73,287,341	0
Employee Benefits	74,026,831	0	297,257	1,008,315	498,975	0	0	0	75,831,378	77,789,300
Materials and Supplies	6,996,537	0	64,500	320,000	0	0	0	0	7,381,037	0
Operating Expenses	31,458,508	0	470,500	200,000	9,900,064	0	1,450,000	0	43,479,071	0
Capital Outlay	13,521,870	0	0	250,000	24,345,754	0	0	0	38,117,624	0
TOTAL EXPENSES	\$ 302,088,687	\$ 0	\$ 1,687,501	\$ 3,949,124	\$ 35,854,930	\$ 0	\$ 1,450,000	\$ 0	\$ 345,030,242	\$ 77,789,300
TRANSFERS AND OTHER										
Transfers-in	\$ 6,099,604	\$ 0	\$ 0	\$ 0	\$ 1,000,000	\$ 0	\$ 0	\$ 1,500,000	\$ 8,599,604	\$ 613,000
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	(9,212,604)	0	0	0	0	0	0	0	(9,212,604)	0
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	(6,150,880)	(49,696,317)	0	0	0	0	(33,492,119)	0	(89,339,316)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (9,263,880)	\$ (49,696,317)	\$ 0	\$ 0	\$ 1,000,000	\$ 0	\$ (33,492,119)	\$ 1,500,000	\$ (89,952,315)	\$ 613,000
FUND BALANCE										
Net Change in Fund Balance	\$ 1,197,966	\$ 0	\$ (634,113)	\$ 522,540	\$ (27,097,486)	\$ 0	\$ 0	\$ 1,500,000	\$ (24,511,094)	\$ 0
Beginning Balance, July 1	76,924,092	77,684,964	1,154,377	3,922,789	178,260,674	1,801,399	15,026	39,283,369	379,046,689	2,962,047
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 78,122,058	\$ 77,684,964	\$ 520,263	\$ 4,445,329	\$ 151,163,189	\$ 1,801,399	\$ 15,026	\$ 40,783,369	\$ 354,535,595	\$ 2,962,047

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2024-25

FROM	TO																
	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 Svcs 32	Child Developmt 33	Capital Projects 40	Enterprise Fund 50	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	Total
	114			600,000	3,977,720		1,521,883					1,000,000		613,000		1,500,000	9,212,604
	115	50,000															50,000
	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	50,000	0	600,000	3,977,720	0	1,521,883	0	0	0	0	1,000,000	0	613,000	0	1,500,000	9,262,604	

Inter-Fund Transfers:

Fund 114 to 121/131: 600,000 to support indirect grants staff
Fund 114 to 122: 3,977,720 for Special Ed match
Fund 114 to 125: 1,521,883 to offset Parking Fund operating deficit
Fund 114 to 40: 1,000,000 for DistrictWide Wifi Expansion project
Fund 114 to 60: 613,000 to support Internal Service Fund
Fund 114 to 79: 1,500,000 for 2024-25 OPEB Liability

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 115 to 114: 50,000 for Foothill commencement

Intra-Fund Transfers (Between Restricted General Funds):

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. For this fiscal year, \$192.1million of this fund's revenue is from base apportionment revenue totaling 81.5%, \$24.1 million or 10.24% from nonresident tuition, \$14.8 million or 6.31% from other sources and \$4.5 million or 1.95% from lottery proceeds.

Base apportionment of \$192.1million revenue is comprised of four revenue sources:

- Local - Property Taxes* \$146,530,300 (76.27%)
- Local - Student Enrollment Fees \$16,781,000 (8.73%)
- State - General Apportionment \$2,059,100 (1.07%)
- State - EPA (Educational Protection Act - Prop 30) Proceeds \$26,742,000 (13.92%)

**Assumes -\$25 million in negative (ERAF) Educational Augmentation Revenue Fund*

The state approximates the district's local sources of revenue to be provided from property taxes and enrollment fees that will be generated during the year and then estimates the difference required in state general apportionment and EPA to achieve the district's entitled total computational revenue. When the amount of either local property taxes provided or enrollment fees generated and reported systemwide are less than originally planned, the state general apportionment or EPA for community colleges is not automatically backfilled. If additional funding is not secured through the legislative process to make up the shortfall in state revenues, the state may apply a "deficit factor" on revenues across all districts' revenue for that fiscal year.

General Purpose Fund expenses account for the majority of the district's operating expenses. Ongoing salaries and benefits comprise 85.63% of the total budgeted general fund expenses totaling \$200,287,871 with the remaining 14.37% or \$33,612,351 in fixed and discretionary categories.

Fixed expenses such as leases, utilities, debt payments, 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 Student Program) and Parking Fund comprise 10% of the total general fund expenses. The remaining 4.38% constitutes the campuses' and Central Services' discretionary B budget, approximately \$10.25 million.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

2024-25 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
State					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 2,764,500	\$ 2,764,500
EPA Proceeds	0	0	0	26,742,000	26,742,000
State Lottery	0	0	0	4,598,300	4,598,300
Mandated Cost Block Grant	0	0	0	771,300	771,300
STRS On-Behalf Payments	0	0	0	6,354,500	6,354,500
Full-Time Faculty Hiring	0	0	0	3,722,300	3,722,300
Other State	0	0	0	1,616,700	1,616,700
Total State Revenue	\$ 0	\$ 0	\$ 0	\$ 46,569,600	\$ 46,569,600
Local					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 146,066,000	\$ 146,066,000
Resident Enrollment (Gross)	470,232	211,100	0	16,781,000	17,462,332
Non-Resident Enrollment	0	0	0	24,132,500	24,132,500
Interest Income	0	0	0	1,000,000	1,000,000
Other Local	166,800	335,100	0	0	501,900
Total Local Revenue	\$ 637,032	\$ 546,200	\$ 0	\$ 187,979,500	\$ 189,162,732
TOTAL REVENUE	\$ 637,032	\$ 546,200	\$ 0	\$ 234,549,100	\$ 235,732,332
EXPENSES					
Contract Teachers	\$ 19,599,356	\$ 24,155,056	\$ 0	\$ 0	\$ 43,754,412
Contract Non-Teachers	6,865,959	9,002,086	1,338,328	0	17,206,373
Other Teachers	9,805,944	22,537,993	0	0	32,343,937
Other Non-Teachers	149,700	210,800	0	6,000	366,500
Total Certificated Salaries	\$ 36,420,960	\$ 55,905,934	\$ 1,338,328	\$ 6,000	\$ 93,671,222
Contract Non-Instructional	\$ 7,102,792	\$ 11,869,695	\$ 22,716,111	\$ 0	\$ 41,688,598
Contract Instructional Aides	528,533	2,270,539	0	0	2,799,072
Other Non-Instructional	302,902	454,600	202,579	660,215	1,620,296
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Total Classified Salaries	\$ 7,934,227	\$ 14,594,834	\$ 22,918,690	\$ 660,215	\$ 46,107,966
Total Salaries	\$ 44,355,187	\$ 70,500,768	\$ 24,257,019	\$ 666,215	\$ 139,779,188
Total Staff Benefits	\$ 12,965,973	\$ 19,610,434	\$ 11,368,324	\$ 16,563,952	\$ 60,508,683
Total Materials and Supplies	\$ 1,126,580	\$ 389,600	\$ 1,367,263	\$ 0	\$ 2,883,443
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 173,100	\$ 173,100
Lease of Equipment & Facilities	0	0	0	96,200	96,200
Utilities	0	0	0	4,419,559	4,419,559
Other Operating	1,834,964	850,855	2,873,944	9,126,867	14,686,629
Total Operating	\$ 1,834,964	\$ 850,855	\$ 2,873,944	\$ 13,815,726	\$ 19,375,488
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	227,000	95,400	84,000	2,784,416	3,190,816
Total Capital Outlay	\$ 227,000	\$ 95,400	\$ 84,000	\$ 2,784,416	\$ 3,190,816
TOTAL EXPENSES	\$ 60,509,703	\$ 91,447,057	\$ 39,950,550	\$ 33,830,309	\$ 225,737,619
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Intrafund Transfers	50,000	0	0	0	50,000
Transfers-out	0	0	0	(9,212,604)	(9,212,604)
Contingency	0	0	0	0	0
Other Outgo	0	0	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ 50,000	\$ 0	\$ 0	\$ (9,212,604)	\$ (9,162,604)
Net Change in Fund Balance	\$ (59,822,671)	\$ (90,900,857)	\$ (39,950,550)	\$ 191,506,188	\$ 832,109
Beginning Balance, July 1	0	0	0	0	36,044,701
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ (59,822,671)	\$ (90,900,857)	\$ (39,950,550)	\$ 191,506,188	\$ 36,876,811

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

TOTAL DISTRICT			
REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
State			
Apportionment	\$ 2,710,015	\$ 17,192,522	\$ 2,764,500
EPA Proceeds	30,357,000	19,658,988	26,742,000
State Lottery	3,966,900	4,853,611	4,598,300
Mandated Cost Block Grant	718,900	768,051	771,300
STRS On-Behalf Payments	5,910,000	6,354,486	6,354,500
Full-Time Faculty Hiring	3,722,300	3,722,295	3,722,300
Other State	1,204,400	1,513,044	1,616,700
Total State Revenue	\$ 48,589,515	\$ 54,062,997	\$ 46,569,600
Local			
Property Taxes	\$ 141,703,900	\$ 136,886,447	\$ 146,066,000
Resident Enrollment (Gross)	16,063,100	17,334,595	17,462,332
Non-Resident Enrollment	19,092,200	23,460,891	24,132,500
Interest Income	1,000,000	4,336,030	1,000,000
Other Local	501,800	829,953	501,900
Total Local Revenue	\$ 178,361,000	\$ 182,847,916	\$ 189,162,732
TOTAL REVENUE	\$ 226,950,515	\$ 236,910,912	\$ 235,732,332
EXPENSES			
Contract Teachers	\$ 43,688,087	\$ 34,889,810	\$ 43,754,412
Contract Non-Teachers	15,096,565	18,522,682	17,206,373
Other Teachers	34,463,102	39,722,129	32,343,937
Other Non-Teachers	532,398	861,615	366,500
Total Certificated Salaries	\$ 93,780,152	\$ 93,996,238	\$ 93,671,222
Contract Non-Instructional	\$ 40,380,970	\$ 36,913,690	\$ 41,688,598
Contract Instructional Aides	2,572,746	2,612,107	2,799,072
Other Non-Instructional	1,595,428	3,164,013	1,620,296
Other Instructional Aides	0	0	0
Students	0	607,966	0
Total Classified Salaries	\$ 44,549,144	\$ 43,297,776	\$ 46,107,966
Total Salaries	\$ 138,329,296	\$ 137,294,013	\$ 139,779,188
Total Staff Benefits	\$ 58,258,037	\$ 61,333,567	\$ 60,508,683
Total Materials and Supplies	\$ 2,593,330	\$ 2,763,095	\$ 2,883,443
Contracted Services	\$ 173,100	\$ 4,678,729	\$ 173,100
Lease of Equipment & Facilities	96,200	250,858	96,200
Utilities	3,672,059	5,234,519	4,419,559
Other Operating	17,161,670	9,873,895	14,686,629
Total Operating	\$ 21,103,029	\$ 20,038,001	\$ 19,375,488
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	580,854	0
Other Capital Outlay	388,852	1,959,008	3,190,816
Total Capital Outlay	\$ 388,852	\$ 2,539,862	\$ 3,190,816
TOTAL EXPENSES	\$ 220,672,544	\$ 223,968,537	\$ 225,737,619
Transfers-in	\$ 0	\$ 1,506,427	\$ 0
Other Sources	0	0	0
Intrafund Transfers	50,000	70,407	50,000
Transfers-out	(8,457,925)	(9,907,476)	(9,212,604)
Contingency	0	0	0
Other Outgo	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ (8,407,925)	\$ (8,330,642)	\$ (9,162,604)
Net Change in Fund Balance	\$ (2,129,954)	\$ 4,611,733	\$ 832,109
Beginning Balance, July 1	31,432,969	31,432,969	36,044,701
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 29,303,015	\$ 36,044,701	\$ 36,876,811

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

Fund 115 Self-Sustaining

2024-25 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	Total Fund 115
State				
Apprenticeship	\$ 4,974,328	\$ 0	\$ 0	\$ 4,974,328
STRS On-Behalf Payments	0	0	0	0
Other State	0	0	0	0
Total State Revenue	\$ 4,974,328	\$ 0	\$ 0	\$ 4,974,328
Local				
Contract Services	\$ 53,500	\$ 0	\$ 0	\$ 53,500
Facilities Rental	670,000	795,000	0	1,465,000
Field Trip Revenue	168,000	0	0	168,000
Sales	0	147,000	0	147,000
Short Courses	58,000	36,000	0	94,000
Other Local	342,320	1,422,900	2,667,576	4,432,796
Total Local Revenue	\$ 1,291,820	\$ 2,400,900	\$ 2,667,576	\$ 6,360,296
TOTAL REVENUE	\$ 6,266,148	\$ 2,400,900	\$ 2,667,576	\$ 11,334,624
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	248,402	183,451	0	431,852
Other Teachers	370,800	0	0	370,800
Other Non-Teachers	40,550	6,500	0	47,050
Total Certificated Salaries	\$ 659,752	\$ 189,951	\$ 0	\$ 849,702
Contract Non-Instructional	\$ 780,958	\$ 1,248,140	\$ 0	\$ 2,029,098
Contract Instructional Aides	0	0	0	0
Other Non-Instructional	153,000	304,000	0	457,000
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Total Classified Salaries	\$ 933,958	\$ 1,552,140	\$ 0	\$ 2,486,098
Total Salaries	\$ 1,593,710	\$ 1,742,090	\$ 0	\$ 3,335,800
Total Staff Benefits	\$ 503,845	\$ 697,408	\$ 0	\$ 1,201,253
Total Materials and Supplies	\$ 26,850	\$ 155,400	\$ 0	\$ 182,250
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	443,500	490,500	2,376,960	3,310,960
Total Operating	\$ 443,500	\$ 490,500	\$ 2,376,960	\$ 3,310,960
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	15,000	0	15,000
Other Capital Outlay	0	290,000	0	290,000
Total Capital Outlay	\$ 0	\$ 305,000	\$ 0	\$ 305,000
TOTAL EXPENSES	\$ 2,567,905	\$ 3,390,398	\$ 2,376,960	\$ 8,335,263
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	(39,200)	41,688	(52,488)	(50,000)
Transfers-out	0	0	0	0
Other Outgo	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (39,200)	\$ 41,688	\$ (52,488)	\$ (50,000)
Net Change in Fund Balance	\$ 3,659,043	\$ (947,810)	\$ 238,128	\$ 2,949,361
Beginning Balance, July 1	8,225,090	6,865,974	494,654	15,585,717
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 11,884,132	\$ 5,918,164	\$ 732,782	\$ 18,535,078

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 115 Self-Sustaining

TOTAL DISTRICT			
REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
State			
Apprenticeship	\$ 5,142,028	\$ 4,556,173	\$ 4,974,328
STRS On-Behalf Payments	0	7,704	0
Other State	0	0	0
Total State Revenue	\$ 5,142,028	\$ 4,563,877	\$ 4,974,328
Local			
Contract Services	\$ 0	\$ 130,105	\$ 53,500
Facilities Rental	1,280,000	1,793,893	1,465,000
Field Trip Revenue	116,390	176,106	168,000
Sales	146,300	156,760	147,000
Short Courses	122,000	132,113	94,000
Other Local	4,693,034	2,181,281	4,432,796
Total Local Revenue	\$ 6,357,724	\$ 4,570,258	\$ 6,360,296
TOTAL REVENUE	\$ 11,499,752	\$ 9,134,135	\$ 11,334,624
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	518,973	394,877	431,852
Other Teachers	320,800	519,370	370,800
Other Non-Teachers	11,050	29,070	47,050
Total Certificated Salaries	\$ 850,823	\$ 943,317	\$ 849,702
Contract Non-Instructional	\$ 2,309,357	\$ 1,863,373	\$ 2,029,098
Contract Instructional Aides	0	0	0
Other Non-Instructional	352,500	789,794	457,000
Other Instructional Aides	0	0	0
Students	0	27,450	0
Total Classified Salaries	\$ 2,661,857	\$ 2,680,618	\$ 2,486,098
Total Salaries	\$ 3,512,680	\$ 3,623,935	\$ 3,335,800
Total Staff Benefits	\$ 1,380,143	\$ 1,185,820	\$ 1,201,253
Total Materials and Supplies	\$ 369,650	\$ 344,836	\$ 182,250
Contracted Services	\$ 0	\$ 3,999,276	\$ 0
Lease of Equipment & Facilities	0	136,430	0
Utilities	0	882	0
Other Operating	3,521,928	759,480	3,310,960
Total Operating	\$ 3,521,928	\$ 4,896,068	\$ 3,310,960
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	185,929	15,000
Other Capital Outlay	535,000	41,582	290,000
Total Capital Outlay	\$ 535,000	\$ 227,511	\$ 305,000
TOTAL EXPENSES	\$ 9,319,402	\$ 10,278,170	\$ 8,335,263
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Intrafund Transfers	(50,000)	(70,407)	(50,000)
Transfers-out	0	(1,938,411)	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (50,000)	\$ (2,008,818)	\$ (50,000)
Net Change in Fund Balance	\$ 2,130,350	\$ (3,152,854)	\$ 2,949,361
Beginning Balance, July 1	18,738,571	18,738,571	15,585,717
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 20,868,921	\$ 15,585,717	\$ 18,535,078

**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 2024-25, the district is budgeting \$1.8 million in federal, \$54.1 million in state, and \$2.3 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 2024-25, the allocation is \$1.1 million.

Student Equity & Achievement (SSSP, Student Equity, & Basic Skills), 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 2024-25 the district is budgeting \$17.4 million in funding from the combined categorical programs.

Instructional Equipment and Library Materials (Block Grant): The district is budgeting \$4.8 million from carryforward 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 2024-25 CVC-OEI is a budgeting \$10.2 million.

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 2024-25 the district is budgeting \$678K.

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 2024-25 the district is budgeting \$5.5 million.

Guided Pathways: The 2022-23 California State Budget provided \$47.5 million in one-time grants for California community colleges with the district receiving \$759K. The Guided Pathways framework creates a highly structured approach to student success that provides all students with a set of clear course-taking patterns that promote better enrollment decisions and prepare the students for future success.

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 for the provision of health services for students.

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 \$3.8 million in fiscal year 2024-25.

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 four-year \$1.8 million grant from 2021 to 2024. 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.

Strengthening Institutions Programs (SIP): Awarded by the United States Department of Education under Title III. This \$2.25 million federal grant was awarded to De Anza College for five years from 2021 to 2026. The program helps eligible Institutions of Higher Education to become self-sufficient and expand their capacity to serve low-income students by providing funds to improve and strengthen the academic quality, institutional management, and fiscal stability of eligible institutions.

National Science Foundation: De Anza College's Design and Manufacturing Technologies Department (DMT) received \$525K of federal funding to be spent over a three-year period ending June 30, 2025. The Manufacturing Automation and Additive Design Excellence (MAADE) project builds on DMT's existing curriculum and industry partnerships to keep pace with technological advances and meet workforce demand for qualified CNC machinists, CAD designers, and additive manufacturing/3D printing technicians.

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 allocation for fiscal year 2024-25 is \$780K.

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 allocation for fiscal year 2024-25 is \$646K.

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.

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 2024-25 the district is budgeting \$241K.

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.

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 \$3.2 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 2024-25 the district is budgeting \$940K.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 121/131 Restricted and Categorical

2024-25 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	Total Fund 121/131
WIA	\$ 0	\$ 5,000	\$ 0	\$ 5,000
Financial Aid Admin. Allowance	6,000	15,000	0	21,000
Perkins Career & Tech Ed Act (CTEA)	391,850	677,445	0	1,069,295
National Science Foundation (NSF)	0	180,591	0	180,591
Other Federal	0	533,374	0	533,374
Total Federal Revenue	\$ 397,850	\$ 1,411,410	\$ 0	\$ 1,809,260
Student Equity & Achievement	\$ 5,673,005	\$ 7,276,297	\$ 0	\$ 12,949,302
Board Financial Assistance Program	493,080	800,599	0	1,293,679
Staff Diversity	15,972	15,972	315,277	347,221
EOPS (Parts A & B)	840,211	1,811,099	0	2,651,310
CARE	87,077	89,518	0	176,595
Instructional Equipment Block Grant	1,652,417	3,187,509	0	4,839,926
Online Education Initiative (OEI)	0	0	10,263,521	10,263,521
CalWORKs	0	396,962	0	396,962
STRS On-Behalf Payments	0	0	0	0
COVID Recovery Block Grant	0	0	0	0
Other State	9,305,454	10,839,129	1,083,870	21,228,453
Total State Revenue	\$ 18,067,216	\$ 24,417,085	\$ 11,662,668	\$ 54,146,968
Health Service Fees	\$ 650,000	\$ 1,000,000	\$ 0	\$ 1,650,000
Other Local	0	280,000	414,946	694,946
Total Local Revenue	\$ 650,000	\$ 1,280,000	\$ 414,946	\$ 2,344,946
TOTAL REVENUE	\$ 19,115,066	\$ 27,108,494	\$ 12,077,614	\$ 58,301,174
EXPENSES				
Contract Teachers	\$ 0	\$ 288,377	\$ 0	\$ 288,377
Contract Non-Teachers	2,809,705	3,691,747	437,397	6,938,850
Other Teachers	0	0	0	0
Other Non-Teachers	590,602	873,175	65,000	1,528,777
Total Certificated Salaries	\$ 3,400,307	\$ 4,853,300	\$ 502,397	\$ 8,756,004
Contract Non-Instructional	\$ 4,717,154	\$ 5,991,381	\$ 2,301,766	\$ 13,010,300
Contract Instructional Aides	7,983	90,758	0	98,741
Other Non-Instructional	1,212,579	680,826	6,904	1,900,310
Other Instructional Aides	0	0	0	0
Students	170,000	78,000	0	248,000
Total Classified Salaries	\$ 6,107,716	\$ 6,840,965	\$ 2,308,670	\$ 15,257,351
Total Salaries	\$ 9,508,023	\$ 11,694,265	\$ 2,811,067	\$ 24,013,355
Total Staff Benefits	\$ 3,602,587	\$ 4,347,207	\$ 1,216,188	\$ 9,165,981
Total Materials and Supplies	\$ 1,446,625	\$ 2,282,517	\$ 90,701	\$ 3,819,843
Contracted Services	\$ 1,404,536	\$ 1,308,878	\$ 3,136,793	\$ 5,850,207
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	908,150	1,755,838	7,864	2,671,852
Total Operating	\$ 2,312,686	\$ 3,064,716	\$ 3,144,657	\$ 8,522,060
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	1,434,307	3,379,747	5,000	4,819,054
Other Capital Outlay	100,000	0	5,000,000	5,100,000
Total Capital Outlay	\$ 1,534,307	\$ 3,379,747	\$ 5,005,000	\$ 9,919,054
TOTAL EXPENSES	\$ 18,404,228	\$ 24,768,452	\$ 12,267,614	\$ 55,440,294
Transfers-in	\$ 0	\$ 0	\$ 600,000	\$ 600,000
Other Sources	0	0	0	0
Intrafund Transfers	0	0	0	0
Transfers-out	0	0	0	0
Other Outgo/Grants in Aid	(1,810,838)	(4,340,042)	0	(6,150,880)
TOTAL TRANSFERS/OTHER SOURCES	\$ (1,810,838)	\$ (4,340,042)	\$ 600,000	\$ (5,550,880)
Net Change in Fund Balance	\$ (1,100,000)	\$ (2,000,000)	\$ 410,000	\$ (2,690,000)
Beginning Balance, July 1	3,475,458	5,897,821	14,858,180	24,231,458
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 2,375,458	\$ 3,897,821	\$ 15,268,180	\$ 21,541,458

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 121/131 Restricted and Categorical

TOTAL DISTRICT			
REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
WIA	\$ 10,000	\$ 3,165	\$ 5,000
Financial Aid Admin. Allowance	19,000	29,435	21,000
Perkins Career & Tech Ed Act (CTEA)	963,060	963,060	1,069,295
National Science Foundation (NSF)	175,199	107,645	180,591
Other Federal	484,129	572,696	533,374
Total Federal Revenue	\$ 1,651,388	\$ 1,676,001	\$ 1,809,260
Student Equity & Achievement	\$ 11,148,543	\$ 11,788,200	\$ 12,949,302
Board Financial Assistance Program	977,309	963,171	1,293,679
Staff Diversity	347,221	20,466	347,221
EOPS (Parts A & B)	2,753,075	2,464,220	2,651,310
CARE	193,913	129,109	176,595
Instructional Equipment Block Grant	6,000,000	534,723	4,839,926
Online Education Initiative (OEI)	10,824,804	9,060,283	10,263,521
CalWORKs	408,026	310,702	396,962
STRS On-Behalf Payments	0	610,989	0
COVID Recovery Block Grant	0	0	0
Other State	19,418,484	19,519,961	21,228,453
Total State Revenue	\$ 52,071,374	\$ 45,401,824	\$ 54,146,968
Health Service Fees	\$ 1,525,000	\$ 1,485,917	\$ 1,650,000
Other Local	793,248	813,214	694,946
Total Local Revenue	\$ 2,318,248	\$ 2,299,132	\$ 2,344,946
TOTAL REVENUE	\$ 56,041,010	\$ 49,376,957	\$ 58,301,174
EXPENSES			
Contract Teachers	\$ 639,073	\$ 245,177	\$ 288,377
Contract Non-Teachers	6,551,689	7,192,902	6,938,850
Other Teachers	0	793,779	0
Other Non-Teachers	954,871	2,172,650	1,528,777
Total Certificated Salaries	\$ 8,145,633	\$ 10,404,509	\$ 8,756,004
Contract Non-Instructional	\$ 11,640,919	\$ 10,215,812	\$ 13,010,300
Contract Instructional Aides	93,944	93,801	98,741
Other Non-Instructional	1,501,226	1,599,832	1,900,310
Other Instructional Aides	0	0	0
Students	0	1,014,846	248,000
Total Classified Salaries	\$ 13,236,089	\$ 12,924,291	\$ 15,257,351
Total Salaries	\$ 21,381,722	\$ 23,328,800	\$ 24,013,355
Total Staff Benefits	\$ 8,454,939	\$ 9,264,717	\$ 9,165,981
Total Materials and Supplies	\$ 3,447,111	\$ 2,187,495	\$ 3,819,843
Contracted Services	\$ 10,380,932	\$ 5,797,215	\$ 5,850,207
Lease of Equipment & Facilities	0	0	0
Utilities	0	3,124	0
Other Operating	2,994,538	2,576,714	2,671,852
Total Operating	\$ 13,375,470	\$ 8,377,053	\$ 8,522,060
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	5,242,814	2,374,392	4,819,054
Other Capital Outlay	0	3,071,939	5,100,000
Total Capital Outlay	\$ 5,242,814	\$ 5,446,331	\$ 9,919,054
TOTAL EXPENSES	\$ 51,902,056	\$ 48,604,396	\$ 55,440,294
Transfers-in	\$ 0	\$ 1,304,866	\$ 600,000
Other Sources	0	0	0
Intrafund Transfers	0	0	0
Transfers-out	0	(2,508,800)	0
Other Outgo/Grants in Aid	(4,138,954)	(5,073,132)	(6,150,880)
TOTAL TRANSFERS/OTHER SOURCES	\$ (4,138,954)	\$ (6,277,066)	\$ (5,550,880)
Net Change in Fund Balance	\$ 0	\$ (5,504,506)	\$ (2,690,000)
Beginning Balance, July 1	29,735,964	29,735,964	24,231,458
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 29,735,964	\$ 24,231,458	\$ 21,541,458

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 for students who have physical, developmental, or learning disabilities. Services include special classes, interpreters, on-campus assistance, test-taking assistance, computer-aided labs, and priority registration.

For the 2024-25 adopted budget, we anticipate receiving approximately \$4.79 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$8.76 million. The district anticipates transferring in \$3.97 million from the General Purpose Fund as college effort and to balance the fund. The college effort funds are necessary to meet the state requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

2024-25 BUDGETS

REVENUE	Foothill College	De Anza College	Total Fund 122
State			
Special Education Apportionment	\$ 1,677,193	\$ 3,113,060	\$ 4,790,253
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	0	0	0
Total State Revenue	\$ 1,677,193	\$ 3,113,060	\$ 4,790,253
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 1,677,193	\$ 3,113,060	\$ 4,790,253
EXPENSES			
Contract Teachers	\$ 349,059	\$ 590,552	\$ 939,612
Contract Non-Teachers	590,062	1,219,223	1,809,285
Other Teachers	402,500	233,707	636,207
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 1,341,621	\$ 2,043,482	\$ 3,385,103
Contract Non-Instructional	\$ 466,082	\$ 1,331,142	\$ 1,797,224
Contract Instructional Aides	0	1,082,974	1,082,974
Other Non-Instructional	21,221	76,389	97,610
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 487,303	\$ 2,490,505	\$ 2,977,808
Total Salaries	\$ 1,828,924	\$ 4,533,987	\$ 6,362,911
Total Staff Benefits	\$ 573,262	\$ 1,753,800	\$ 2,327,062
Total Materials and Supplies	\$ 5,000	\$ 6,000	\$ 11,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	15,000	45,000	60,000
Total Operating	\$ 15,000	\$ 45,000	\$ 60,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	5,000	2,000	7,000
Total Capital Outlay	\$ 5,000	\$ 2,000	\$ 7,000
TOTAL EXPENSES	\$ 2,427,186	\$ 6,340,787	\$ 8,767,974
Transfers-in	\$ 749,993	\$ 3,227,727	\$ 3,977,721
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 749,993	\$ 3,227,727	\$ 3,977,721
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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

TOTAL DISTRICT			
REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
State			
Special Education Apportionment	\$ 4,584,436	\$ 4,586,487	\$ 4,790,253
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	0	260,226	0
Total State Revenue	\$ 4,584,436	\$ 4,846,713	\$ 4,790,253
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 4,584,436	\$ 4,846,713	\$ 4,790,253
EXPENSES			
Contract Teachers	\$ 920,812	\$ 623,752	\$ 939,612
Contract Non-Teachers	1,813,270	1,754,093	1,809,285
Other Teachers	636,207	633,436	636,207
Other Non-Teachers	0	165,361	0
Total Certificated Salaries	\$ 3,370,290	\$ 3,176,641	\$ 3,385,103
Contract Non-Instructional	\$ 1,584,876	\$ 1,528,177	\$ 1,797,224
Contract Instructional Aides	1,058,299	1,042,009	1,082,974
Other Non-Instructional	146,596	206,603	97,610
Other Instructional Aides	0	0	0
Students	0	60,554	0
Total Classified Salaries	\$ 2,789,771	\$ 2,837,343	\$ 2,977,808
Total Salaries	\$ 6,160,060	\$ 6,013,985	\$ 6,362,911
Total Staff Benefits	\$ 2,262,295	\$ 2,650,129	\$ 2,327,062
Total Materials and Supplies	\$ 11,000	\$ 27,971	\$ 11,000
Contracted Services	\$ 0	\$ 223,436	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	197,659	50,089	60,000
Total Operating	\$ 197,659	\$ 273,525	\$ 60,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	40,112	0
Other Capital Outlay	7,000	85	7,000
Total Capital Outlay	\$ 7,000	\$ 40,197	\$ 7,000
TOTAL EXPENSES	\$ 8,638,014	\$ 9,005,806	\$ 8,767,974
Transfers-in	\$ 4,046,612	\$ 4,152,127	\$ 3,977,721
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 4,046,612	\$ 4,152,127	\$ 3,977,721
Net Change in Fund Balance	\$ (6,966)	\$ (6,966)	\$ 0
Beginning Balance, July 1	6,966	6,966	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 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 2024-25, the Department of Education has offered a waiver for the 25% District contribution. Foothill college and De Anza college is opting to use the waiver.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 123 Federal Work Study

2024-25 BUDGETS

REVENUE	Foothill College	De Anza College	Total Fund 123
Federal			
Federal Work Study	\$ 164,207	\$ 327,942	\$ 492,149
Other Federal	0	0	0
TOTAL REVENUE	\$ 164,207	\$ 327,942	\$ 492,149
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-Instructional	\$ 0	\$ 0	\$ 0
Students-FWS	164,207	327,942	492,149
Total Classified Salaries	\$ 164,207	\$ 327,942	\$ 492,149
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 164,207	\$ 327,942	\$ 492,149
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 123 Federal Work Study

TOTAL DISTRICT			
REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
Federal			
Federal Work Study	\$ 434,252	\$ 420,427	\$ 492,149
Other Federal	0	0	0
TOTAL REVENUE	\$ 434,252	\$ 420,427	\$ 492,149
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-Instructional	\$ 0	\$ 4,927	\$ 0
Students-FWS	579,003	360,787	492,149
Total Classified Salaries	\$ 579,003	\$ 365,714	\$ 492,149
Total Staff Benefits	\$ 0	\$ 441	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 579,003	\$ 366,155	\$ 492,149
Transfers-in	\$ 144,751	\$ 33,468	\$ 0
Other Sources	0	0	0
Transfers-out	0	(87,739)	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 144,751	\$ (54,271)	\$ 0
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

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 decided not to charge parking fees for fiscal year 2024-25. The operating expenses of \$1.52 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

Fund 125 Parking

2024-25 BUDGETS

REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
State			
Other State	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Decals	\$ 0	\$ 0	\$ 0
Daily Permits	0	0	0
Special Events Parking	0	0	0
Other Local Revenue	0	4,313	0
Total Local Revenue	\$ 0	\$ 4,313	\$ 0
TOTAL REVENUE	\$ 0	\$ 4,313	\$ 0
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 842,884	\$ 676,752	\$ 889,096
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	252,486	250,000
Other Instructional Aides	0	0	0
Students	0	86,655	0
Total Classified Salaries	\$ 842,884	\$ 1,015,893	\$ 1,139,096
Total Salaries	\$ 842,884	\$ 1,015,893	\$ 1,139,096
Total Staff Benefits	\$ 333,678	\$ 288,696	\$ 352,787
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 26,220	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	90,000	4,044	30,000
Total Operating	\$ 90,000	\$ 30,264	\$ 30,000
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 1,266,562	\$ 1,334,852	\$ 1,521,883
Transfers-in	\$ 1,266,562	\$ 1,330,540	\$ 1,521,883
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,266,562	\$ 1,330,540	\$ 1,521,883
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 2024-25, the Campus Center Use Fees Fund is projected to receive \$1.9 million in local revenue. Expenses are estimated at \$1.8 million. The Campus Center Use Fees Fund is projecting a positive fund balance of approximately \$106K for 2024-25.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 128 Campus Center Use Fees

2024-25 BUDGETS

REVENUE	Foothill College	De Anza College	Total Fund 128
State			
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Campus Center Use Fees	\$ 950,000	\$ 950,000	\$ 1,900,000
Interest Income	0	0	0
Other Local	0	0	0
Total Local Revenue	\$ 950,000	\$ 950,000	\$ 1,900,000
TOTAL REVENUE	\$ 950,000	\$ 950,000	\$ 1,900,000
EXPENSES			
Contract Non-Teachers	\$ 87,688	\$ 0	\$ 87,688
Total Certificated Salaries	\$ 87,688	\$ 0	\$ 87,688
Contract Non-Instructional	\$ 313,801	\$ 560,952	\$ 874,753
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 313,801	\$ 560,952	\$ 874,753
Total Salaries	\$ 401,490	\$ 560,952	\$ 962,442
Total Staff Benefits	\$ 182,805	\$ 288,258	\$ 471,063
Total Materials and Supplies	\$ 50,000	\$ 50,000	\$ 100,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	100,000	60,000	160,000
Total Operating	\$ 100,000	\$ 60,000	\$ 160,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	50,000	50,000	100,000
Total Capital Outlay	\$ 50,000	\$ 50,000	\$ 100,000
TOTAL EXPENSES	\$ 784,295	\$ 1,009,210	\$ 1,793,505
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 165,705	\$ (59,210)	\$ 106,495
Beginning Balance, July 1	79,326	982,890	1,062,216
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 245,031	\$ 923,680	\$ 1,168,711

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 128 Campus Center Use Fees

TOTAL DISTRICT			
REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
State			
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Campus Center Use Fees	\$ 1,535,000	\$ 1,581,356	\$ 1,900,000
Interest Income	0	0	0
Other Local	0	0	0
Total Local Revenue	\$ 1,535,000	\$ 1,581,356	\$ 1,900,000
TOTAL REVENUE	\$ 1,535,000	\$ 1,581,356	\$ 1,900,000
EXPENSES			
Contract Non-Teachers	\$ 84,627	\$ 82,138	\$ 87,688
Total Certificated Salaries	\$ 84,627	\$ 82,138	\$ 87,688
Contract Non-Instructional	\$ 860,244	\$ 793,084	\$ 874,753
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	50,315	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 860,244	\$ 843,399	\$ 874,753
Total Salaries	\$ 944,871	\$ 925,537	\$ 962,442
Total Staff Benefits	\$ 466,318	\$ 482,337	\$ 471,063
Total Materials and Supplies	\$ 140,000	\$ 14,783	\$ 100,000
Contracted Services	\$ 0	\$ 143,005	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	33,766	0
Other Operating	150,000	21,521	160,000
Total Operating	\$ 150,000	\$ 198,292	\$ 160,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	2,197	0
Other Capital Outlay	200,000	4,833	100,000
Total Capital Outlay	\$ 200,000	\$ 7,030	\$ 100,000
TOTAL EXPENSES	\$ 1,901,190	\$ 1,627,979	\$ 1,793,505
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ (366,190)	\$ (46,623)	\$ 106,495
Beginning Balance, July 1	1,108,839	1,108,839	1,062,216
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 742,649	\$ 1,062,216	\$ 1,168,711

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). 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.
- **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.
- **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. This Refunding is no longer active. It was fully paid in August 2021
- **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.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 20 Debt Service

2024-25 BUDGETS

	Adopted Budget 23-24	Actual 23-24	Budget 24-25
REVENUE			
Local			
Property Taxes	\$ 68,932,035	\$ 49,813,722	\$ 49,696,317
Interest Income	0	23,014,748	0
Other Local	0	0	0
TOTAL REVENUE	\$ 68,932,035	\$ 72,828,469	\$ 49,696,317
EXPENSES			
Other Operating	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	6,111,898	0
Transfers-out	0	0	0
Other Outgo	(68,932,035)	(68,920,989)	(49,696,317)
TOTAL TRANSFERS/OTHER SOURCES	\$ (68,932,035)	\$ (62,809,090)	\$ (49,696,317)
Net Change in Fund Balance	\$ 0	\$ 10,019,379	\$ 0
Beginning Balance, July 1	67,665,585	67,665,585	77,684,964
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 67,665,585	\$ 77,684,964	\$ 77,684,964

DE ANZA DINING SERVICES**Fund 32**

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

In fiscal year 2024-2025, we are budgeting \$1.05 million in total revenue and \$1.68 million in total expenses, resulting in a net loss of \$634K. The net loss is expected to be absorbed by the fund balance.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 32 De Anza Dining Services

2024-25 BUDGETS

REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
Local	\$ 882,478	\$ 1,001,905	\$ 1,053,388
TOTAL REVENUE	\$ 882,478	\$ 1,001,905	\$ 1,053,388
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 616,665	\$ 565,889	\$ 599,244
Contract Instructional Aides	0	0	0
Other Non-Instructional	242,450	38,739	256,000
Other Instructional Aides	0	0	0
Students	0	264,724	0
Total Classified Salaries	\$ 859,115	\$ 869,352	\$ 855,244
Total Salaries	\$ 859,115	\$ 869,352	\$ 855,244
Total Staff Benefits	\$ 323,183	\$ 355,723	\$ 297,257
Total Materials and Supplies	\$ 71,252	\$ 85,794	\$ 64,500
General Administration	\$ 0	\$ 0	\$ 0
Costs of Goods Sold	302,633	470,359	423,000
Depreciation	0	0	0
Utilities	0	0	0
Other Operating	68,137	20,623	47,500
Total Operating	\$ 370,770	\$ 490,982	\$ 470,500
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	4,528	0	0
Total Capital Outlay	\$ 4,528	\$ 0	\$ 0
TOTAL EXPENSES	\$ 1,628,849	\$ 1,801,851	\$ 1,687,501
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Intrafund Transfers	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ (746,370)	\$ (799,946)	\$ (634,113)
Beginning Balance, July 1	1,954,323	1,954,323	1,154,377
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 1,207,952	\$ 1,154,377	\$ 520,263

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 2024-25, the Child Development Fund is projected to receive \$30K in federal revenue, \$1.57 million in state revenue, and \$2.87 million in local revenue. Expenses are estimated at \$3.9 million. The Child Development Fund is projecting a positive net change in fund balance of \$522K for 2024-25.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 33 Child Development

2024-25 BUDGETS

REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
Federal			
Child Care Food Program	\$ 20,000	\$ 28,513	\$ 30,000
Other Federal	0	89,083	0
Total Federal Revenue	\$ 20,000	\$ 117,596	\$ 30,000
State			
Department of Education	\$ 336,850	\$ 1,106,863	\$ 1,000,000
Child Dev. Center Tax Bailout	565,083	565,084	571,164
Child Care Food Program	300	780	500
STRS On-Behalf Payments	0	46,469	0
Other State	0	28,649	0
Total State Revenue	\$ 902,233	\$ 1,747,844	\$ 1,571,664
Local			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	2,192,345	1,870,785	2,870,000
Other Local	0	0	0
Interest Income	0	0	0
Total Local Revenue	\$ 2,192,345	\$ 1,870,785	\$ 2,870,000
TOTAL REVENUE	\$ 3,114,578	\$ 3,736,226	\$ 4,471,664
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	426,210	214,370	184,071
Other Teachers	0	0	0
Other Non-Teachers	90,000	1,199	0
Total Certificated Salaries	\$ 516,210	\$ 215,569	\$ 184,071
Contract Non-Instructional	\$ 1,359,424	\$ 1,321,948	\$ 1,926,739
Contract Instructional Aides	0	0	0
Other Non-Instructional	100,000	316,175	50,000
Other Instructional Aides	0	0	0
Students	20,000	4,894	10,000
Total Classified Salaries	\$ 1,479,424	\$ 1,643,017	\$ 1,986,739
Total Salaries	\$ 1,995,634	\$ 1,858,586	\$ 2,170,810
Total Staff Benefits	\$ 823,944	\$ 843,494	\$ 1,008,315
Total Materials and Supplies	\$ 220,000	\$ 203,087	\$ 320,000
Contracted Services	\$ 0	\$ 15,300	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	75,000	1,115	200,000
Total Operating	\$ 75,000	\$ 16,415	\$ 200,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	250,000
Other Capital Outlay	0	1,792	0
Total Capital Outlay	\$ 0	\$ 1,792	\$ 250,000
TOTAL EXPENSES	\$ 3,114,578	\$ 2,923,374	\$ 3,949,124
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	(134,031)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	(\$134,031)	\$ 0
Net Change in Fund Balance	\$ 0	\$ 678,821	\$ 522,540
Beginning Balance, July 1	3,243,969	3,243,969	3,922,789
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 3,243,969	\$ 3,922,789	\$ 4,445,329

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 either outside sources, 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 assumes 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. The Governor's Enacted Budget for 2024-25 shows \$0 (zero) budget allocated to Community Colleges for Deferred Maintenance and Instructional Equipment. The district will transfer in \$1 million from the General Purpose Fund to support Phase 1 of the Districtwide Wifi Expansion project.

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.

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.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 40 Capital Projects

2024-25 BUDGETS

REVENUE	Capital Outlay	Measure C Bond Program	Measure G Bond Program	Total Fund 40
State	\$ 6,887,444	\$ 0	\$ 0	\$ 6,887,444
Local	0	70,000	800,000	870,000
TOTAL REVENUE	\$ 6,887,444	\$ 70,000	\$ 800,000	\$ 7,757,444
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0	0
Other Teachers	0	0	0	0
Other Non-Teachers	0	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 0	\$ 219,106	\$ 891,031	\$ 1,110,137
Contract Instructional Aides	0	0	0	0
Other Non-Instructional	0	0	0	0
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Total Classified Salaries	\$ 0	\$ 219,106	\$ 891,031	\$ 1,110,137
Total Salaries	\$ 0	\$ 219,106	\$ 891,031	\$ 1,110,137
Total Staff Benefits	\$ 0	\$ 104,770	\$ 394,205	\$ 498,975
Total Materials and Supplies	\$ 0	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 457,391	\$ 907,280	\$ 2,964,560	\$ 4,329,231
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	393,121	233,621	4,944,091	5,570,833
Total Operating	\$ 850,512	\$ 1,140,901	\$ 7,908,651	\$ 9,900,064
Site Improvement	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	8,004,988	3,572,170	7,518,596	19,095,754
Equipment-New & Replacement	750,000	1,000,000	3,500,000	5,250,000
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 8,754,988	\$ 4,572,170	\$ 11,018,596	\$ 24,345,754
TOTAL EXPENSES	\$ 9,605,500	\$ 6,036,946	\$ 20,212,484	\$ 35,854,930
Transfers-in	\$ 1,000,000	\$ 0	\$ 0	\$ 1,000,000
Other Sources	0	0	0	0
Intrafund Transfers	0	0	0	0
Transfers-out	0	0	0	0
Other Outgo	0	0	0	0
TOTAL TRANSFERS/OTHER SOI	\$ 1,000,000	\$ 0	\$ 0	\$ 1,000,000
Net Change in Fund Balance	\$ (1,718,056)	\$ (5,966,946)	\$ (19,412,484)	\$ (27,097,486)
Beginning Balance, July 1	24,364,518	8,831,214	145,064,942	178,260,674
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 22,646,462	\$ 2,864,268	\$ 125,652,458	\$ 151,163,189

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 40 Capital Projects

TOTAL DISTRICT

REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
State	\$ 19,218,331	\$ 6,178,954	\$ 6,887,444
Local	770,000	3,180,189	870,000
TOTAL REVENUE	\$ 19,988,331	\$ 9,359,142	\$ 7,757,444
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 1,369,432	\$ 718,225	\$ 1,110,137
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	718	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 1,369,432	\$ 718,943	\$ 1,110,137
Total Salaries	\$ 1,369,432	\$ 718,943	\$ 1,110,137
Total Staff Benefits	\$ 652,474	\$ 343,823	\$ 498,975
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 2,769,764	\$ 3,136,923	\$ 4,329,231
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	9,866,905	3,776,438	5,570,833
Total Operating	\$ 12,636,669	\$ 6,913,361	\$ 9,900,064
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	18,020,186	11,198,231	19,095,754
Equipment-New & Replacemen	5,698,670	5,582,001	5,250,000
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 23,718,856	\$ 16,780,231	\$ 24,345,754
TOTAL EXPENSES	\$ 38,377,431	\$ 24,756,358	\$ 35,854,930
Transfers-in	\$ 0	\$ 3,950,000	\$ 1,000,000
Other Sources	0	85,000,000	0
Intrafund Transfers	0	0	0
Transfers-out	0	(1,506,427)	0
Other Outgo	0	(592,448)	0
TOTAL TRANSFERS/OTHER SOL	\$ 0	\$ 86,851,125	\$ 1,000,000
Net Change in Fund Balance	\$ (18,389,100)	\$ 71,453,909	\$ (27,097,486)
Beginning Balance, July 1	106,806,765	106,806,765	178,260,674
Adjustments to Beginning Balar	0	0	0
NET FUND BALANCE, June 3	\$ 88,417,665	\$ 178,260,674	\$ 151,163,189

ENTERPRISE FUND**Fund 50****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 district is continuing the process of evaluating potential uses for the area to best serve its students and community.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Enterprise Fund Fund 50 De Anza Event Center

2024-25 BUDGETS

REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
Local			
Event	\$ 0	\$ 0	\$ 0
Theatre Services	0	0	0
Box Office	0	0	0
Concession	0	0	0
Interest Income	24,000	0	0
Other Local	0	0	0
TOTAL REVENUE	\$ 24,000	\$ 0	\$ 0
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 0	\$ 0	\$ 0
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 0	\$ 0	\$ 0
Total Salaries	\$ 0	\$ 0	\$ 0
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	46,500	0	0
Total Operating	\$ 46,500	\$ 0	\$ 0
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 46,500	\$ 0	\$ 0
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ (22,500)	\$ 0	\$ 0
Beginning Balance, July 1	1,801,399	1,801,399	1,801,399
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 1,778,899	\$ 1,801,399	\$ 1,801,399

INTERNAL SERVICE**Fund 60**

The purpose of this fund is to separately account for particular services provided on a District-wide basis. Costs associated with providing health benefits, workers' compensation, extended sick leave, and post-retirement benefits are to be accounted for in the Internal Service Fund, and an appropriate service rate is charged to each of the other funds.

In the past, this fund was used almost exclusively as an accounting convenience to charge benefits in one fund and then distribute them to all other funds. Certain positive or negative ending balances are closed to the Unrestricted General Purpose Fund at year-end. Benefits accounting analysis continues to improve on the various benefit types, requirements, costs, and funding. As more information becomes available, changes to improve reporting and accounting efficiency have been implemented. As an example, activities are monitored separately with performance measured in accordance to specific objectives and timelines which has an effect on the Rate Stabilization Fund (RSF).

The Rate Stabilization Fund (RSF) is accounted for within the Internal Service Fund. It is used to offset costs and stabilize the variable benefit rate increases so that increasing costs can be "smoothed out" more gradually, allowing time to adjust the plan and/or rates in an informed manner through the Joint Labor Management Benefit Committee (JLMBC). The RSF activity is reported on a calendar year basis to align with the benefit plan year. Final RSF benefit plan year balances are reported in the second quarter report after plan year contributions and expenses are closed out in December.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 60 Internal Service

2024-25 BUDGETS

REVENUE	Active Employees	Retirees	Total Fund 60
Contributions - Active Benefits	\$ 64,226,300	\$ 0	\$ 64,226,300
Contributions - Retiree Benefits	0	7,400,000	7,400,000
Employee Contributions	5,550,000	0	5,550,000
TOTAL REVENUE	\$ 69,776,300	\$ 7,400,000	\$ 77,176,300
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 25,600,000	\$ 7,400,000	\$ 33,000,000
Retirement	41,352,100	0	41,352,100
Workers' Comp/Ext Sk Lv/Vac Pay	1,888,000	0	1,888,000
Unemployment Insurance	174,200	0	174,200
Other	1,375,000	0	1,375,000
TOTAL EXPENSES	\$ 70,389,300	\$ 7,400,000	\$ 77,789,300
Transfers-in	\$ 613,000	\$ 0	\$ 613,000
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 613,000	\$ 0	\$ 613,000
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	2,962,047
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 2,962,047

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 60 Internal Service

ACTIVE EMPLOYEES AND RETIREES

REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
Contributions - Active Benefits	\$ 59,888,000	\$ 61,850,778	\$ 64,226,300
Contributions - Retiree Benefits	7,400,000	7,703,233	7,400,000
Employee Contributions	4,930,000	5,390,366	5,550,000
TOTAL REVENUE	\$ 72,218,000	\$ 74,944,377	\$ 77,176,300
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 30,487,000	\$ 32,451,500	\$ 33,000,000
Retirement	39,033,000	41,831,889	41,352,100
Workers' Comp/Ext Sk Lv/Vac Pay	1,831,700	2,024,348	1,888,000
Unemployment Insurance	991,300	162,003	174,200
Other	1,375,000	2,633,077	1,375,000
TOTAL EXPENSES	\$ 73,718,000	\$ 79,102,817	\$ 77,789,300
Transfers-in	\$ 1,500,000	\$ 1,774,887	\$ 613,000
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,500,000	\$ 1,774,887	\$ 613,000
Net Change in Fund Balance	\$ 0	\$ (2,383,552)	\$ 0
Beginning Balance, July 1	5,345,599	5,345,599	2,962,047
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 5,345,599	\$ 2,962,047	\$ 2,962,047

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. In the 2024-25 fiscal year, the district is expected to receive \$21.6 million in federal funds for student financial aid.

The state programs include Cal Grants and the Student Success Completion Grant (SSCG). Local programs include a variety of scholarships.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 74, 75 Student Financial Aid

2024-25 BUDGETS

REVENUE	Foothill College	De Anza College	Total Fund 700
Federal			
Pell Grants	\$ 6,000,000	\$ 15,000,000	\$ 21,000,000
SEOG	194,707	418,782	613,489
Higher Ed Emergency Relief Fund (HEERF)	0	0	0
Other Federal	17,000	16,000	33,000
Total Federal Revenue	\$ 6,211,707	\$ 15,434,782	\$ 21,646,489
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	1,200,000	1,500,000	2,700,000
Other State	3,137,479	6,008,151	9,145,630
Total State Revenue	\$ 4,337,479	\$ 7,508,151	\$ 11,845,630
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	800,000	650,000	1,450,000
Total Local Revenue	\$ 800,000	\$ 650,000	\$ 1,450,000
TOTAL REVENUE	\$ 11,349,186	\$ 23,592,933	\$ 34,942,119
EXPENSES			
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Operating Expenses	\$ 800,000	\$ 650,000	\$ 1,450,000
TOTAL EXPENSES	\$ 800,000	\$ 650,000	\$ 1,450,000
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Grants in Aid	(10,549,186)	(22,942,933)	(33,492,119)
TOTAL TRANSFERS/OTHER SOURCES	\$ (10,549,186)	\$ (22,942,933)	\$ (33,492,119)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	9,942	5,084	15,026
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 9,942	\$ 5,084	\$ 15,026

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 74, 75 Student Financial Aid

TOTAL DISTRICT

REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
Federal			
Pell Grants	\$ 19,700,000	\$ 19,919,026	\$ 21,000,000
SEOG	488,355	478,620	613,489
Higher Ed Emergency Relief Fund (HEERF)	0	0	0
Other Federal	31,000	908,067	33,000
Total Federal Revenue	\$ 20,219,355	\$ 21,305,713	\$ 21,646,489
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	2,308,000	2,535,692	2,700,000
Other State	7,458,136	6,001,309	9,145,630
Total State Revenue	\$ 9,766,136	\$ 8,537,001	\$ 11,845,630
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	1,171,000	1,193,096	1,450,000
Total Local Revenue	\$ 1,171,000	\$ 1,193,096	\$ 1,450,000
TOTAL REVENUE	\$ 31,156,491	\$ 31,035,810	\$ 34,942,119
EXPENSES			
Total Materials and Supplies	\$ 0	\$ 3,925	\$ 0
Operating Expenses	\$ 1,171,000	\$ 1,206,670	\$ 1,450,000
TOTAL EXPENSES	\$ 1,171,000	\$ 1,210,596	\$ 1,450,000
Transfers-in	\$ 0	\$ 396,539	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Grants in Aid	(29,985,491)	(30,221,753)	(33,492,119)
TOTAL TRANSFERS/OTHER SOURCES	\$ (29,985,491)	\$ (29,825,214)	\$ (33,492,119)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	15,026	15,026	15,026
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 15,026	\$ 15,026	\$ 15,026

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 2024-25 fiscal year, we will recommend a transfer of \$1.5 million 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 \$40,783,369 for fiscal year 2024-25.

	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)	-	39,283,369
2024-25*	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 40,783,369

Source: CERBT Annual Statements

* Projected

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 79 Other Trust (OPEB)

TOTAL DISTRICT

REVENUE	Adopted Budget 23-24	Actual 23-24	Budget 24-25
Investment Revenue	\$ 0	\$ 3,982,340	\$ 0
TOTAL REVENUE	\$ 0	\$ 3,982,340	\$ 0
EXPENSES			
Administrative Expenses	\$ 0	\$ 17,764	\$ 0
Investment Expenses	0	12,988	0
TOTAL EXPENSES	\$ 0	\$ 30,752	\$ 0
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
Net Change in Fund Balance	\$ 1,500,000	\$ 5,451,588	\$ 1,500,000
Beginning Balance, July 1	33,831,780	33,831,780	39,283,369
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 35,331,780	\$ 39,283,369	\$ 40,783,369

SUPPLEMENTAL INFORMATION

**RESOLUTION
2024-27**

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 from campus and Central Services revenues (\$120.8K), De Anza Student Accounts for MPS (\$12.6K), Foundation to De Anza Outreach (\$20K), and other miscellaneous revenue (\$3.2K), with corresponding increases to various categories; an intrafund transfer-in from the Self Sustaining Fund for Foothill commencement (\$25K), with a corresponding increase to the operating expenses category; transfers out to the Restricted and Categorical Fund (\$515K) for salaries and benefit backfills, with corresponding decreases to various categories; and a revision to decrease transfer out to the Federal Work Study Fund due to De Anza opting for a match waiver(\$94K).

Sources Account Series			Uses Account Series		
0xxx	- Revenue	\$ 156,760	2000	- Classified Salaries	\$ 3,977
1000	- Certificated Salaries	259,624	7000	- Transfer/Other Outgo	395,866
3000	- Employee Benefits	100,916			
4000	- Materials and Supplies	104,056			
5000	- Operating Expenses	231,527			
6000	- Capital Outlay	4,676			
Totals			\$ 399,843		

Fund 115 - Self Sustaining Fund

The major revisions to the Self-Sustaining Fund include transfers from Foothill Fine Arts and General Rental to Foothill Facilities Equipment and Maintenance (\$1.75M), a transfer out to the Restricted and Categorical Fund (\$188K) to support Foothill Health Fees Fund deficit, and an intrafund transfer to the General Purpose Fund (\$25K) for Foothill commencement, with corresponding decreases to the operating expenses category.

Sources Account Series			Uses Account Series		
5000	- Operating Expenses	\$ 1,963,411	7000	- Transfer/Other Outgo	\$ 1,963,411
Totals			\$ 1,963,411		

Fund 121/131 - Restricted and Categorical Fund

The major revisions to the Restricted and Categorical Fund include a transfer in from the Self Sustaining Fund (\$188K) for Foothill Health Fees Fund support, with a corresponding increase to the operating expenses category.

Sources Account Series		Uses Account Series	
8900 - Transfers/Other Sources	\$ 188,411	5000 - Operating Expenses	\$ 188,411
Totals	\$ 188,411		\$ 188,411

Fund 123 - Federal Work Study Fund

The major revisions to the Federal Work Study Fund include a transfer to the Student Financial Aid Fund (\$87K) for SEOG student grants in aid, and a revision to decrease transfer-in from the General Purpose Fund due to De Anza opting for a match waiver (\$94K), with corresponding decreases to the classified salaries.

Sources Account Series		Uses Account Series	
2000 - Classified Salaries	\$ 182,170	7000 - Transfer/Other Outgo	\$ 87,739
		8900 - Transfers/Other Source	94,431
Totals	\$ 182,170		\$ 182,170

Fund 40 - Capital Projects Fund

The major revisions to the Capital Projects Fund include transfers in from the Self Sustaining Fund, from Foothill Fine Arts and General Facilities Rental to Foothill Facilities & Equipment Maintenance, with corresponding increases to the operating expenses category

Sources Account Series		Uses Account Series	
8900 - Transfers/Other Sources	\$ 1,750,000	5000 - Operating Expenses	\$ 1,750,000
Totals	\$ 1,750,000		\$ 1,750,000

Fund 74/75 - Student Financial Aid Fund

The major revisions to the Student Financial Aid Fund include transfers in from the Federal Work Study Fund for student grants in aid (\$87K), the Restricted and Categorical Fund for DA EOPS (\$208K) and Pass The Torch (\$16K) for student grants in aid and scholarships, with corresponding increases to the operating expenses and grants in aid categories.

Sources Account Series		Uses Account Series	
8900 - Transfers/Other Sources	\$ 312,914	5000 - Operating Expenses	\$ 16,375
		7000 - Grants In Aid	296,539
Totals	\$ 312,914		\$ 312,914

AYES

NOES

ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 9, 2024.

Lee D. Lambert
Secretary to the Board

**RESOLUTION
2024-28**

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		
4000	- Materials and Supplies	\$ 537,531	1000	- Certificated Salaries	\$ 119,656
6000	- Capital Outlay	200,000	2000	- Classified Salaries	8,489
			3000	- Employee Benefits	15,564
			5000	- Operating Expenses	593,822
Totals					
		\$ 737,531			\$ 737,531

AYES _____
NOES _____
ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 9, 2024.

Lee D. Lambert
Secretary to the Board

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2023-24
Actual Summary
For GENERAL FUNDS**

	General 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
REVENUE										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 1,676,001	\$ 0	\$ 420,427	\$ 0	\$ 0	\$ 2,096,428	\$ 2,096,428
State Revenue	54,062,997	4,563,877	58,626,874	45,401,824	4,846,713	0	0	0	50,248,537	108,875,410
Local Revenue	182,847,916	4,570,258	187,418,173	2,299,132	0	0	4,313	1,581,356	3,884,800	191,302,974
TOTAL REVENUE	\$ 236,910,912	\$ 9,134,135	\$ 246,045,047	\$ 49,376,957	\$ 4,846,713	\$ 420,427	\$ 4,313	\$ 1,581,356	\$ 56,229,765	\$ 302,274,812
EXPENSES										
Certificated Salaries	\$ 93,996,238	\$ 943,317	\$ 94,939,554	\$ 10,404,509	\$ 3,176,641	\$ 0	\$ 0	\$ 82,138	\$ 13,663,288	\$ 108,602,843
Classified Salaries	43,297,776	2,680,618	45,978,393	12,924,291	2,837,343	365,714	1,015,893	843,399	17,986,641	63,965,035
Employee Benefits	61,333,567	1,185,820	62,519,387	9,264,717	2,650,129	441	288,696	482,337	12,686,320	75,205,706
Materials and Supplies	2,763,095	344,836	3,107,931	2,187,495	27,971	0	0	14,783	2,230,248	5,338,179
Operating Expenses	20,038,001	4,896,068	24,934,068	8,377,053	273,525	0	30,264	198,292	8,879,134	33,813,203
Capital Outlay	2,539,862	227,511	2,767,373	5,446,331	40,197	0	0	7,030	5,493,558	8,260,932
TOTAL EXPENSES	\$ 223,968,537	\$ 10,278,170	\$ 234,246,707	\$ 48,604,396	\$ 9,005,806	\$ 366,155	\$ 1,334,852	\$ 1,627,979	\$ 60,939,190	\$ 295,185,897
TRANSFERS AND OTHER										
Transfers-in	\$ 1,506,427	\$ 0	\$ 1,506,427	\$ 1,304,866	\$ 4,152,127	\$ 33,468	\$ 1,330,540	\$ 0	\$ 6,821,000	\$ 8,327,427
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	70,407	(70,407)	0	0	0	0	0	0	0	0
Transfers-out	(9,907,476)	(1,938,411)	(11,845,887)	(2,508,800)	0	(87,739)	0	0	(2,596,539)	(14,442,426)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(5,073,132)	0	0	0	0	(5,073,132)	(5,073,132)
TOTAL TRANSFERS/OTHER SOURCES	\$ (8,330,642)	\$ (2,008,818)	\$ (10,339,460)	\$ (6,277,066)	\$ 4,152,127	\$ (54,271)	\$ 1,330,540	\$ 0	\$ (848,670)	\$ (11,188,131)
FUND BALANCE										
Net Change in Fund Balance	\$ 4,611,733	\$ (3,152,854)	\$ 1,458,879	\$ (5,504,506)	\$ (6,966)	\$ 0	\$ 0	\$ (46,623)	\$ (5,558,095)	\$ (4,099,216)
Beginning Balance, July 1	31,432,969	18,738,571	50,171,539	29,735,964	6,966	0	0	1,108,839	30,851,769	81,023,308
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 36,044,701	\$ 15,585,717	\$ 51,630,418	\$ 24,231,458	\$ 0	\$ 0	\$ 0	\$ 1,062,216	\$ 25,293,674	\$ 76,924,092

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2023-24
Actual Summary
For ALL FUNDS**

	TOTAL GENERAL FUND	Debt Service Fund 20	De Anza Dining Services Fund 32	Child Development Fund 33	Capital Projects Fund 40	Enterprise Fund 50	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
REVENUE										
Federal Revenue	\$ 2,096,428	\$ 0	\$ 0	\$ 117,596	\$ 0	\$ 0	\$ 21,305,713	\$ 0	\$ 23,519,738	\$ 0
State Revenue	108,875,410	0	0	1,747,844	6,178,954	0	8,537,001	0	125,339,209	0
Local Revenue	191,302,974	72,828,469	1,001,905	1,870,785	3,180,189	0	1,193,096	3,982,340	275,359,758	74,944,377
TOTAL REVENUE	\$ 302,274,812	\$ 72,828,469	\$ 1,001,905	\$ 3,736,226	\$ 9,359,142	\$ 0	\$ 31,035,810	\$ 3,982,340	\$ 424,218,705	\$ 74,944,377
EXPENSES										
Certificated Salaries	\$ 108,602,843	\$ 0	\$ 0	\$ 215,569	\$ 0	\$ 0	\$ 0	\$ 0	\$ 108,818,412	\$ 0
Classified Salaries	63,965,035	0	869,352	1,643,017	718,943	0	0	0	67,196,347	0
Employee Benefits	75,205,706	0	355,723	843,494	343,823	0	0	0	76,748,746	79,102,817
Materials and Supplies	5,338,179	0	85,794	203,087	0	0	3,925	0	5,630,985	0
Operating Expenses	33,813,203	0	490,982	16,415	6,913,361	0	1,206,670	30,752	42,471,383	0
Capital Outlay	8,260,932	0	0	1,792	16,780,231	0	0	0	25,042,955	0
TOTAL EXPENSES	\$ 295,185,897	\$ 0	\$ 1,801,851	\$ 2,923,374	\$ 24,756,358	\$ 0	\$ 1,210,596	\$ 30,752	\$ 325,908,828	\$ 79,102,817
TRANSFERS AND OTHER										
Transfers-in	\$ 8,327,427	\$ 0	\$ 0	\$ 0	\$ 3,950,000	\$ 0	\$ 396,539	\$ 1,500,000	\$ 14,173,966	\$ 1,774,887
Other Sources	0	6,111,898	0	0	85,000,000	0	0	0	91,111,898	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(14,442,426)	0	0	0	(1,506,427)	0	0	0	(15,948,853)	0
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	(5,073,132)	(68,920,989)	0	(134,031)	(592,448)	0	(30,221,753)	0	(104,942,352)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (11,188,131)	\$ (62,809,090)	\$ 0	\$ (134,031)	\$ 86,851,125	\$ 0	\$ (29,825,214)	\$ 1,500,000	\$ (15,605,341)	\$ 1,774,887
FUND BALANCE										
Net Change in Fund Balance	\$ (4,099,216)	\$ 10,019,379	\$ (799,946)	\$ 678,821	\$ 71,453,909	\$ 0	\$ 0	\$ 5,451,588	\$ 82,704,535	\$ (2,383,552)
Beginning Balance, July 1	81,023,308	67,665,585	1,954,323	3,243,969	106,806,765	1,801,399	15,026	33,831,780	296,342,154	5,345,599
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 76,924,092	\$ 77,684,964	\$ 1,154,377	\$ 3,922,789	\$ 178,260,674	\$ 1,801,399	\$ 15,026	\$ 39,283,369	\$ 379,046,690	\$ 2,962,047

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 6-30-24

TO

Fund	Unrestricted General Funds		Restricted General Funds					All Other Funds								Total
	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 Svcs 32	Child Developmt 33	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	
114		4,593	1,116,455	4,152,127	33,468	1,330,540							1,774,887		1,500,000	9,912,069
115	75,000		188,411								1,750,000					2,013,411
121/131											2,200,000			308,800		2,508,800
122																0
123														87,739		87,739
125																0
128																0
20																0
32																0
33																0
40	1,506,427															1,506,427
Enterprise																0
60																0
74/75																0
79																0
Total	1,581,427	4,593	1,304,866	4,152,127	33,468	1,330,540	0	0	0	0	3,950,000	0	1,774,887	396,539	1,500,000	16,028,446

Inter-Fund Transfers:

Fund 114 to 121/131:	601,157	to support indirect grants staff	Fund 115 to 40:	250,000	from FH Fine Art Facilities Rental to FH Facilities/Equipment Maintenance
	515,297	for PDL/SDL & misc. salary backfill		1,500,000	from FH Facilities Rental to FH Facilities/Equipment Maintenance
Fund 114 to 122:	4,152,127	for Special Ed match	Fund 121/131 to 40:	2,200,000	from COVID BlockGrant to CP-D120
Fund 114 to 123:	33,468	for Federal Work Study match	Fund 121/131 to 74/75:	17,500	for scholarships
Fund 114 to 125:	1,330,540	to offset Parking Fund operating deficit		291,300	for student grants in aid
Fund 114 to 60:	1,774,887	to support Internal Service Fund	Fund 123 to 74/75:	87,739	for student grants in aid
Fund 114 to 79:	1,500,000	for 2023-24 OPEB Liability	Fund 40 to 114:	1,416,427	to support De Anza college's B Budget
Fund 115 to 121/131:	188,411	to offset FH Health Fees Fund deficit		90,000	from DA Facilities/Equipment Maintenance to support DA Grounds

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 115 to 114:	75,000	for Foothill commencement
Fund 114 to 115:	4,593	from FH Theatre Arts to Comm Ed

Intra-Fund Transfers (Between Restricted General Funds):

Changes in Fund 114 Revenue and Expenses

	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actuals	23-24 Actual	24-25 Budget	%
Revenues											
Base Revenue	146,354,376	147,014,090	148,029,453	152,040,367	155,385,593	156,665,835	165,840,938	175,668,030	189,925,368	192,112,400	81.50%
Prior Year Apportionment	837,068	651,317	178,382	13	(118,173)	79,760	(52,243)	536,946	407,509	-	0.00%
Other Apportionment - BOG	205,439	406,787	286,341	266,235	227,254	227,869	208,252	214,320	192,979	186,000	0.08%
State Lottery	4,803,722	4,606,325	4,579,233	4,557,137	3,998,911	4,339,744	4,397,772	4,511,009	4,853,611	4,598,300	1.95%
Nonresident Tuition	28,115,878	26,887,735	26,812,845	26,452,344	26,014,023	20,502,660	16,396,848	18,245,158	23,451,583	24,132,500	10.24%
State Mandated Costs	764,710	758,565	738,662	715,110	743,180	709,877	729,802	743,343	768,051	771,300	0.33%
Mandated Cost Obligation (One Time)	15,119,132	2,494,848	725,411	-	-	-	-	-	-	-	0.00%
STRS On-Behalf Payments	4,252,952	3,664,118	4,758,023	9,496,333	5,147,235	5,606,928	5,591,316	5,282,293	6,354,486	6,354,500	2.70%
Other Revenues											
PT Faculty Funding	565,177	562,072	542,904	546,220	482,291	501,763	430,282	539,415	490,203	519,400	0.22%
PT Faculty Office Hours	-	-	-	-	-	-	-	537,040	484,204	539,400	0.23%
PT Faculty Health	-	-	-	-	-	-	-	-	590,054	613,000	0.26%
Full-Time Faculty Hiring	-	-	-	1,087,522	1,087,522	1,087,522	3,722,295	3,722,295	3,722,295	3,722,300	1.58%
2% Resident Enrollment Fees	751,855	716,043	393,588	424,342	417,742	397,487	328,282	316,858	342,469	342,700	0.15%
Interest Income	806,943	1,092,530	1,486,815	2,417,700	2,569,918	1,137,027	959,673	3,746,530	4,336,030	1,000,000	0.42%
Campus Generated Revenues	2,060,365	1,978,247	1,660,948	1,747,123	1,573,866	1,058,539	986,314	990,185	923,222	839,932	0.36%
Other Revenues	464,341	64,620	123,105	2,939,206	109,080	51,921	103,436	115,753	68,849	600	0.00%
Total Revenues	205,101,957	190,897,297	190,315,709	202,689,651	197,638,441	192,366,933	199,642,966	215,169,174	236,910,912	235,732,332	100.00%
Expenses											
Salaries	122,724,377	127,400,588	124,668,404	121,209,888	116,881,733	115,995,246	124,499,486	125,253,807	137,294,013	139,779,188	59.51%
Benefits	41,085,595	44,425,597	47,377,502	56,166,424	49,191,678	49,111,785	52,293,337	55,873,595	61,333,567	60,508,683	25.76%
Materials and Supplies	2,860,283	2,781,777	2,746,812	2,218,072	2,045,546	1,356,881	2,257,465	2,810,932	2,763,095	2,883,443	1.23%
Operating Expenses	16,992,610	18,032,253	18,749,601	16,732,813	16,188,897	17,776,783	18,337,173	17,980,397	20,038,001	19,375,488	8.25%
Capital Outlay	304,852	634,793	476,025	323,655	293,351	250,281	257,812	1,585,537	2,539,862	3,190,816	1.36%
Transfers (net)	11,684,627	6,771,867	8,030,577	9,752,183	11,012,989	9,043,917	7,206,276	9,284,849	8,330,642	9,162,603	3.90%
Total Expenses	195,652,343	200,046,876	202,048,921	206,403,034	195,614,195	193,534,893	204,851,548	212,789,117	232,299,180	234,900,221	100.00%
Net Surplus/(Deficit)	9,449,615	(9,149,579)	(11,733,212)	(3,713,383)	2,024,246	(1,167,960)	(5,208,582)	2,380,057	4,611,732	832,111	(a)
Beginning Fund Balance	48,551,766	58,001,381	48,851,802	37,118,590	33,405,207	35,429,453	34,261,493	29,052,911	31,432,968	36,044,700	(b)
Ending Fund Balance	58,001,381	48,851,802	37,118,590	33,405,207	35,429,453	34,261,493	29,052,911	31,432,968	36,044,700	36,876,811	(a+b)
Designated Carryforwards (see below)	15,619,457	15,117,381	12,864,446	13,689,110	14,600,663	17,776,451	17,559,515	14,195,207	14,195,207	14,195,207	(c)
5% Reserve	9,860,000	10,002,344	10,102,446	10,320,152	9,780,710	9,676,745	10,242,577	10,639,456	11,614,959	11,745,011	(d)
Stability Fund Balance	32,521,924	23,732,077	14,151,698	9,395,945	11,048,081	6,808,298	1,250,818	6,598,305	10,234,534	10,936,593	(a+b)-c-d
Notes											
Designated Carryforwards (CF):		2023-24									
FH,DA,CS Carryforward		10,594,755									
Districtwide Carryforward		390,689									
Encumbrance & Reservations CF		1,669,763									
FTFH Funds Support		1,540,000									
Total:		14,195,207									

Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115)									
	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Budget
Revenues	205,052,448	204,645,122	214,723,032	209,090,577	199,703,524	207,604,743	225,753,331	246,045,047	247,066,956
Salaries	129,929,069	127,347,400	124,265,680	119,995,129	118,745,137	127,751,992	128,832,977	140,917,948	143,114,989
Benefits	45,044,304	48,005,734	54,036,139	50,099,895	50,044,495	53,420,231	57,119,649	62,519,387	61,709,936
Other	38,190,006	39,324,686	39,326,727	37,349,027	33,316,207	29,381,467	31,514,186	41,148,833	38,460,561
Total Expenses/Transfers	213,163,378	214,677,820	217,628,545	207,444,051	202,105,839	210,553,690	217,466,812	244,586,168	243,285,486
Ending Fund Balance	58,527,969	48,495,270	45,589,757	47,236,283	44,833,968	41,885,021	50,171,539	51,630,418	55,411,889
Salary Expenditures, Fund 114 (General Purpose Fund Only)									
	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Budget
Contract Faculty	43,960,431	42,383,003	43,329,667	39,331,494	38,914,471	40,958,941	41,608,368	44,278,801	52,027,286
Part-Time Faculty	40,614,029	38,618,094	34,476,167	35,831,391	35,093,618	37,006,036	36,291,845	40,583,745	32,710,437
Management	10,565,627	11,360,173	11,246,547	11,376,655	11,430,280	12,649,514	13,351,793	14,835,108	15,503,429
Classified	30,041,887	30,441,124	30,419,447	28,746,485	29,159,872	32,133,575	31,419,513	35,084,384	37,917,741
Students & Casuals	2,218,615	1,866,011	1,738,060	1,595,709	1,397,005	1,751,419	2,582,287	2,511,976	1,620,296
Total	127,400,588	124,668,404	121,209,888	116,881,733	115,995,246	124,499,486	125,253,807	137,294,013	139,779,188
Productivity									
	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Budget
WSCH per Teaching FTE	489	486	512	510	511	474	480	500	500
FTES									
	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Budget
Resident	25,968	24,484	23,335	23,042	23,605	20,745	20,325	21,603	21,603
Non-Resident	4,614	4,441	4,087	3,628	2,616	1,991	2,087	2,473	2,473
Total FTES	30,582	28,925	27,422	26,669	26,221	22,736	22,412	24,076	24,076
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Federal Work Study, Parking & Campus Center Use Fee Funds)									
	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Budget
Revenues & Transfers In	58,750,845	66,545,781	59,320,469	79,048,556	86,343,467	79,689,955	115,828,133	63,050,766	71,583,180
Expenditures & Transfers Out	58,373,203	66,099,600	58,891,795	77,926,675	85,486,215	78,318,952	97,370,825	68,608,860	74,166,685
Fund Balance	8,169,470	8,615,650	9,044,324	10,166,205	11,023,457	12,394,460	30,851,768	25,293,674	22,710,169

Comparison of FTE - 2019-20 through 2024-25
(This chart represents filled and vacant FTE at the beginning of each year)

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	446
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
F3-Certificated Instructor-Childcare												0
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	7.6	1223
PT Faculty Budgeted	344.0											

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	433
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			473
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	6.6	1208
PT Faculty Budgeted	344.0											

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
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	434
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			485
F3-Certificated Instructor-Childcare							2.0					2
F7-(Headcount)-Early Retiree	21.0		1.0	0.0								22
FTE	841.9	30.0	215.3	56.0	7.6	10.3	24.0	7.4	25.0	4.6	4.0	1226
PT Faculty Budgeted	344.0											

[illegible][illegible]

2024-25

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

2024-25 Budgeted Allocation: \$26,742,000

Description	Account		Description			Total Labor &	
	Code	Program Code		Labor	Benefits	Benefits	
Instructional	1160	040100	Biology, General	\$ 1,588,193	\$ 513,193	\$	2,101,386
Instructional	1160	050600	Business Management	1,215,223	392,675		1,607,898
Instructional	1160	070100	Information Technology, General	827,923	267,527		1,095,450
Instructional	1160	070600	Computer Science Transfer	788,505	254,790		1,043,294
Instructional	1160	083500	Physical Education	1,873,620	605,423		2,479,043
Instructional	1160	130500	Child Develop/Early Care, Educ	763,605	246,744		1,010,349
Instructional	1160	150100	English	4,690,777	1,515,731		6,206,508
Instructional	1160	150600	Speech Communication	1,271,330	410,805		1,682,135
Instructional	1160	170100	Mathematics, General	4,203,757	1,358,360		5,562,117
Instructional	1160	190200	Physics, General	726,921	234,890		961,811
Instructional	1160	190500	Chemistry, General	1,303,587	421,228		1,724,816
Instructional	1160	200100	Psychology, General	869,493	280,959		1,150,452
Instructional	1160	100400	Music	\$ 88,723	\$ 28,018	\$	116,741
Total 2024-25 Projected Expenditures				\$ 20,211,658	\$ 6,530,342	\$	26,742,000

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 9, 2024.

2023-24
Distribution of Education Protection Account (Prop 30/55 EPA) Funds

Funds Received in Fiscal Year 2023-24: \$19,735,576.64

Description	Account		Description	Labor		Benefits	Total Labor & Benefits
	Code	Program Code					
Instructional	1160	040100	Biology, General	\$ 1,504,801	\$	561,849	\$ 2,066,650
Instructional	1160	050600	Business Management	830,177		335,463	1,165,640
Instructional	1160	083500	Physical Education	1,686,275		672,762	2,359,038
Instructional	1160	100200	Art	590,629		214,081	804,710
Instructional	1160	100400	Music	481,251		122,466	603,716
Instructional	1160	150100	English	3,527,518		1,201,664	4,729,183
Instructional	1160	150600	Speech Communication	826,825		314,037	1,140,861
Instructional	1160	170100	Mathematics, General	3,577,113		1,282,861	4,859,974
Instructional	1160	190500	Chemistry, General	885,168		298,293	1,183,460
Instructional	1160	200100	Psychology, General	\$ 625,368	\$	196,976	\$ 822,344
Total 2023-24 Expenditures				\$ 14,535,124	\$	5,200,453	\$ 19,735,577

*Note: 2023-24 Allocation: \$19,735,576.64
 Prior year adjustment (\$76,589)

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2023-24
Ending Balance Reported as of June 30, 2024

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds				
115000	Apprenticeship-Foothill	\$ 4,546,565	\$ 367	\$ 4,546,932
115001	Apprenticeship-Foothill Unrest cont	372,253	0	372,253
115002	Apprenticeship-Accounting	82,990	0	82,990
115004	FH-BSS Contract Ed	4,347	11,367	15,715
115005	FH-HS Contract Ed	1,744	30,635	32,379
115006	FH Campus Abroad-Cuba	0	9,630	9,630
115050	Anthropology - Field work	3,953	(1,069)	2,884
115051	Anthrop Campus Abroad Reserve	30,842	(9,450)	21,392
115063	Off Cmp Short Courses Dental Hyg	27,195	4,414	31,610
115100	FH Speaker Series	10,873	0	10,873
115105	FH-Youth Program	26,295	(26,295)	0
115106	FH Anthro Program – Ecuador 23	0	3,287	3,287
115107	FH Anthro Program – Hawaii 23	0	5,300	5,300
115111	Box Office - Foothill	66,077	(66,077)	0
115113	Stage Studies - Foothill	18,748	(17,309)	1,439
115114	Drama Production-Foothill	103,793	3,462	107,255
115115	Facilities Rental-FH Fine Arts	775,182	(380,342)	394,840
115116	Vending - Foothill	4,155	0	4,155
115117	Facilities Rental Foothill	1,866,149	(1,316,161)	549,988
115119	International Programs	272,190	812	273,002
115122	FH International Student Hlth Svcs	22,080	(22,080)	0
115135	Child Development Conference	7,543	0	7,543
115138	KFJC Carrier	26,443	0	26,443
115142	FH-MAA Health Services	188,411	(188,411)	0
115146	FH-MAA Program	60,174	0	60,174
115148	Vending-Sunnyvale Center	49,151	0	49,151
115149	FH Community Education	333,548	8,890	342,438
115151	Contract Ed	61,352	8,264	69,616
115171	President's Fund Foothill	2,044	26,295	28,340
115175	FH-Athletics General	129,045	22,977	152,022
115176	FH-Athletics - Teams	874	4,763	5,638
115177	FH-Football	98	129	227
115178	FH-Men's Basketball	142	1,830	1,972
115179	FH-Women's Basketball	55	1,534	1,589
115180	FH-Softball	1,695	0	1,695
115181	FH-Volleyball	736	0	736
115182	FH-Aquatics	6,360	1,951	8,311
115183	FH-Dance	9,743	0	9,743
115184	FH-KCI Community Ed Classes	98,262	(34,301)	63,962
115187	FH Food Concessionaires	582,044	(178,322)	403,723
115191	FH-Workforce Development	42,543	(470)	42,073
115192	FH-Corporate Internship Program	23,352	0	23,352
115195	FH-VTA SmartPass	10,402	(10,402)	0
115196	Dental Hygiene Clinic	37,075	8,563	45,638
115197	FH Science Learning Institute	61,424	(2,598)	58,826
115198	FH Print Services	9,522	43,472	52,995
115199	FH - KCI Support	300,000	0	300,000
115300	FH-MAA Counseling & Matriculation	2,961	0	2,961
Foothill Total:		\$ 10,280,431	\$ (2,055,341)	\$ 8,225,090
De Anza Funds				
115200	DA-La Voz Newspaper	\$ 25,219	\$ (1,756)	\$ 23,463
115201	DA-Apprenticeship	96,378	(41,047)	55,331
115202	DA-MCNC/CACT Partnrs	5,248	0	5,248
115204	DA-Cheap	487	0	487
115205	DA-APALI	16,260	(13,276)	2,984
115206	DA-Job Fair	36,064	(2,072)	33,993
115207	DA-Telecourse Produc	111	0	111
115208	DA-Technology Rscs	9,969	0	9,969
115209	DA-Auto Tech	5,275	3,663	8,938

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2023-24
Ending Balance Reported as of June 30, 2024

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
De Anza Funds Con't				
115210	DA-Reprographics	\$ 222,162	\$ (77,544)	\$ 144,618
115212	DA-Physical Educ	15,921	(1,271)	14,651
115213	DA-Ashland Field Trp	5,691	0	5,691
115214	DA-CA Campus Camp	4,675	0	4,675
115216	DA-Planetarium	94,918	98,206	193,124
115218	DA-Short Courses	168,856	(168,149)	707
115219	DA-Creative Arts Fac Use	5,592	0	5,592
115220	DA-Comm Serv Reserve	250,000	200,000	450,000
115221	DA-Intl Student Ins	81,293	48,788	130,081
115222	DA-Extended Yr Progr	3,899,532	(1,335,409)	2,564,123
115224	DA-Summer Karate Cmp	252	0	252
115225	DA-DLC Extended Lrng	11,932	0	11,932
115226	DA-Use Of Facilities	1,032,024	(1,168)	1,030,856
115227	DA-Library Print Card	682	751	1,433
115228	DA-Baseball	628	10,556	11,184
115229	DA-Audio Visual	3,685	0	3,685
115230	DA-RLCC Conference	1,630	0	1,630
115231	DA-Softball	3,130	(3,130)	0
115232	DA-Football	0	813	813
115233	DA-Men's Basketball	1,997	839	2,837
115234	DA-Women's Bsktball	3,768	0	3,768
115235	DA-Men's Soccer	16,763	(10,816)	5,947
115236	DA-Women's Soccer	11,234	(3,924)	7,310
115237	DA-Women's Swim/Divg	612	(265)	346
115238	DA-Men's Tennis	51	0	51
115239	DA-Women's Tennis	91	0	91
115240	DA-Women's Trk & Fld	17,686	(17,686)	0
115241	DA-Women's Volleybll	5,465	1,229	6,694
115243	DA-Health Services	77,890	(36,326)	41,564
115245	DA-Prevention Trust	9,337	(6,880)	2,457
115246	DA-Athletics Trust	37,596	(35,194)	2,402
115247	DA-ESL	1,968	0	1,968
115249	DA President Fund	158	0	158
115252	DA-Intl Summer Progr	101,332	0	101,332
115254	DA-ATM Services	28,631	(67)	28,564
115259	DA-Dist Learn Testing	325	0	325
115260	DA-Office of Instruction	2,099	0	2,099
115262	DA-Men's Track & Field	6,784	0	6,784
115263	DA-Women's Water Polo	38,772	1,580	40,352
115266	DA-Women's Badminton	39,985	8,144	48,129
115267	Equipment Room	130	0	130
115268	DA VPAC Facility Rent	689,745	24,806	714,551
115271	DA-Fitness Center Membership	58,351	(8,927)	49,424
115272	DA-Campus Abroad-Ecuador/Galapago:	1,090	(1,090)	0
115273	DA CDC Medical Admin Activits MAA	93,057	0	93,057
115274	DA-Vocal Music	919	68	986
115275	DA-Chamber Orchestra	828	0	828
115276	DA-Creative Arts	3,721	(117)	3,603
115277	DA-Dance	22,630	0	22,630
115278	DA-Jazz Instrumental	2,415	(2,415)	0
115279	DA-Patnoe	4,354	(558)	3,796
115280	DA-Wind Ensemble	1,242	0	1,242
115281	DA-Campus Abroad - London	0	3,674	3,674
115283	PE Facilities Rental	96,921	(60,298)	36,623
115284	DA-Ceramics	6,579	1,190	7,769
115285	DA-Photography	5,917	0	5,917
115286	DA-Euphrat Museum	9,102	108,793	117,896
115287	DA-ePrint	4,272	0	4,272
115289	DA-MCNC	211,894	9,314	221,208
115293	DA-College Life Vending	30,949	(2,070)	28,879
115294	DA-Red Wheelbarrow	1,572	1,690	3,262
115295	VTa SmartPass	570,929	(48,572)	522,358
115296	DA-CA History Ctr - Extended Year	5,124	0	5,124
115297	DA-Campus Abroad - Paris	0	0	0
De Anza Total:		\$ 8,221,896	\$ (1,355,922)	\$ 6,865,974

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2023-24
Ending Balance Reported as of June 30, 2024

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Central Services Funds				
115401	Intl Student Insurance	\$ -	\$ -	\$ -
115402	Crown Castle GT Cell Site	0	87,069	87,069
115404	Foothill - AT&T Cell Site	0	97,912	97,912
115406	Sprint Nextel FS04XC112	0	1,385	1,385
115409	Verizon Wireless	0	72,043	72,043
115412	Computer Loan Prog-Admin	200,000	0	200,000
115413	Computer Loan Prog-Fee	36,244	0	36,244
	Central Services Total:	\$ 236,244	\$ 258,409	\$ 494,654
Fund 115 Total:		\$ 18,738,571	\$ (3,152,854)	\$ 15,585,717

CAPITAL PROJECTS SUMMARY

June 30, 2024

				Current Year							
	Project/Program	Beginning Fund	Approved Project	Revenue and	Expenditures &		Project Inception-	Ending Fund	Available Project		
Fund	Description	Balance	Budget	InterFund	InterFund Transfer-		to-date	Balance	Budget		
				Transfer-In	Out		Expenditures				
Capital Outlay (Unrestricted and Restricted)											
Foothill Projects											
412002	FH-Facilities/Equipment Maintenance	\$ 1,385,837	\$ -	\$ 1,750,000	\$ 377,111	\$ (103,218)	\$ -	\$ 2,655,508	\$ -		
412006	FHDA Ed Center Eq/Facilities Main	4,557,811	-	-	-	-	-	4,557,811	-		
412008	FH Safety & Maintenance Projects	1,615,219	-	-	-	(794,500)	-	820,719	-		
412010	FH Faculty Wifi Project	171,241	-	-	2,938	-	-	168,303	-		
412014	FH Campus Center Lighting	15,842	-	-	-	-	-	15,842	-		
412017	FH Water Filling Stations Replacmnt	551,500	-	-	421,450	-	-	130,050	-		
412019	FH Outdoor Classroom - KCI	77,000	-	-	180,218	103,218	-	-	-		
412020	FH Building 1900 Improvements	(8,590)	-	-	86,431.32	75,000	-	(20,021)	-		
412022	FH Resurface Restripe Tennis Courts	-	-	-	65,896	719,500	-	653,604	-		
412104	FH Faculty Ergonomic Furniture	5,914	-	-	-	-	-	5,914	-		
Total:		\$ 8,371,774	\$ -	\$ 1,750,000	\$ 1,134,044	\$ -	\$ -	\$ 8,987,730	\$ -		
De Anza Projects											
411203	DA-Facilities/Equipment Maintenance	\$ 1,423,503	\$ -	\$ -	\$ 122,738	\$ -	\$ -	\$ 1,300,765	\$ -		
411204	DATchssBtllFllrDmngWtrSystemUpgd	631,759	-	-	313,993	-	-	317,766	-		
411205	DA HVAC System Improvement	1,794,599	-	-	-	-	-	1,794,599	-		
411206	DA HyFlex & Zoom Enabled Spaces	1,000,000	-	-	47,709	-	-	952,291	-		
411209	DA Outdoor Lmng Envimmnt Imprvmts	1,416,427	-	-	1,416,427	-	-	-	-		
411213	DA Photovoltaic (PV) System	1,389,663	-	-	-	-	-	1,389,663	-		
Total:		\$ 7,655,951	\$ -	\$ -	\$ 1,900,866	\$ -	\$ -	\$ 5,755,084	\$ -		
Central Services Projects											
413020	Business Services Project	5,383,412	-	134,978	165,909	-	-	5,352,481	-		
413023	DW Wifi Expansion - Phase I	2,630,773	-	-	655,534	-	-	1,975,239	-		
413144	D120 HVAC Improvements	93,984	-	2,200,000	-	-	-	2,293,984	-		
Total:		\$ 8,108,169	\$ -	\$ 2,334,978	\$ 821,443	\$ -	\$ -	\$ 9,621,704	\$ -		
Scheduled Maintenance											
474000	21/22 Scheduled Maint One-Time Pool	\$ -	\$ 8,838,843	\$ 5,553,571	\$ -	\$ -	\$ -	\$ -	\$ 8,838,843		
474100	21/22SMRoofRplcmntSmithwckTheatrP1	-	-	-	1,479,888	-	1,625,846	-	(1,625,846)		
474104	21/22SM Roof Replacemnt Bldg2800 P4	-	-	-	699,589	-	763,417	-	(763,417)		
474105	21/22SMRoof Replacement 4100Bldg P7	-	-	-	341,927	-	359,292	-	(359,292)		
474107	21/22SMRoof Replacement 1200Bldg P9	-	-	-	297,030	-	315,003	-	(315,003)		
474108	21/22SMStorm Drainage Repairs CWP10	-	-	-	96,400	-	200,000	-	(200,000)		
474109	21/22SMStructrl&ExtriorSldngRprsP14	-	-	-	36,310	-	91,136	-	(91,136)		
474110	21/22SMRplcMchUntsBldg4300 6200P25	-	-	-	51,570	-	51,570	-	(51,570)		
474111	21/22SM Roof Replcmnt Bldg 3000 P32	-	-	-	320,559	-	338,044	-	(338,044)		
474112	21/22SM ADAPathofTrvl&CnortRprsP35	-	-	-	258,500	-	258,500	-	(258,500)		
474113	21/22SMDry Rot Reprs at CW BldgsP37	-	-	-	318,500	-	318,500	-	(318,500)		
474202	21/22SM Exterior Painting CW P13	-	-	-	25,154	-	68,895	-	(68,895)		
474203	21/22SM Inverter Replacement P15	-	-	-	0	-	33,522	-	(33,522)		
474204	21/22SM Fire Alarm Replacement P16	-	-	-	-	-	47,700	-	(47,700)		
474205	21/22SMAutomaticDoorOpenrRplcmntP17	-	-	-	-	-	59,333	-	(59,333)		
474206	21/22SM MLC PanelExteriorRplcmntP18	-	-	-	-	-	33,537	-	(33,537)		
474208	21/22SM Water Conservation P20	-	-	-	337,149	-	337,149	-	(337,149)		
474210	21/22SM ClssmPaint&FlmgUpgrds P22	-	-	-	0	-	81,442	-	(81,442)		
474211	21/22SM Flooring Abatement S55 P23	-	-	-	-	-	26,760	-	(26,760)		
474212	21/22SM FireAlrmPnlRplcmntBldgE1 E3	-	-	-	0	-	57,976	-	(57,976)		
474213	21/22SM FireAlarmReplcmntRSSBldgP29	-	-	-	1,000	-	19,522	-	(19,522)		
474214	21/22SMClsmRfrshBldg E3S1S4S5S7P30	-	-	-	219,123	-	219,123	-	(219,123)		
474215	21/22SMDrHardwrActtrRprRplcmntCWP31	-	-	-	77,645	-	118,153	-	(118,153)		
474216	21/22SMUpgrdBdE3Dsgn&MnfctmgTchlBs	-	-	-	6,418	-	325,798	-	(325,798)		
474217	21/22SMFrAlrmCntrlPnlRplmt BdgS7P34	-	-	-	28,699	-	29,659	-	(29,659)		
474218	21/22SM Floor Tile Repair PE6 P38	-	-	-	31,929	-	31,929	-	(31,929)		
474300	21/22SMBldgD120 HVAC ImprovementsP5	-	-	-	7,257	-	34,152	-	(34,152)		
474302	21/22SM ElectricUpgrds BldgD100P24	-	-	-	43,896	-	54,596	-	(54,596)		
475000	22/23 Scheduled Maint One-Time Pool	-	5,418,665	625,383	-	-	-	-	5,418,665		
475001	22/23SM Reroof & Painting Bam CSP1	-	-	-	105,271	-	127,154	-	(127,154)		
475004	22/23SM HVAC Rplcmnt BldgD120 CSP4	-	-	-	250,093	-	315,486	-	(315,486)		
475011	22/23SM ADA Walkway Repairs FH P02	-	-	-	107,872	-	107,872	-	(107,872)		
475012	22/23SMDryRotTermitDamageRoofsFHP6	-	-	-	130,498	-	130,498	-	(130,498)		
475013	22/23SM NewFloorPaintingPEBldg1DAP7	-	-	-	10,050	-	12,500	-	(12,500)		
475014	22/23SM RoofReplaceSmithwickIIFHP11	-	-	-	21,599	-	21,599	-	(21,599)		
475100	23/24 Scheduled Maint One-Time Pool	-	120,627	-	-	-	-	-	120,627		
479506	21/22SM Renovatns of Bldg D100 CSP6	-	-	-	875,027	-	875,027	-	(875,027)		
CY Closed Out Scheduled Maintenance Projects		-	-	-	-	-	-	-	-		
Total:		\$ -	\$ 14,378,135	\$ 6,178,954	\$ 6,178,954	\$ -	\$ 7,490,691	\$ -	\$ 6,887,444		
Capital Outlay (Unrestricted & Restricted) Total:		\$ 24,135,894	\$ 14,378,135	\$ 10,263,932	\$ 10,035,307	\$ -	\$ 7,490,691	\$ 24,364,518	\$ 6,887,444		
Measure C Bond Program ¹											
Fund Balance - Various Projects		\$ 9,854,595	\$ -	\$ -	\$ 1,952,942	\$ -	\$ -	\$ 7,901,652	\$ -		
Interest Revenue		586,099	-	343,463	-	-	-	929,562	-		
Measure C Projects Total:		\$ 10,440,694	\$ -	\$ 343,463	\$ 1,952,942	\$ -	\$ -	\$ 8,831,214	\$ -		
Measure G Bond Program ¹											
Fund Balance Series A (Tax-Exempt) - Various Projects		\$ 5,802,209	\$ -	\$ -	\$ 14,866,983	\$ -	\$ 29,064,775	\$ (9,064,775)	\$ -		
Interest Revenue		513,988	-	105,531	-	-	-	619,519	-		
Series A Total:		\$ 6,316,196	\$ -	\$ 105,531	\$ 14,866,983	\$ -	\$ 29,064,775	\$ (8,445,256)	\$ -		
Fund Balance Series B (Taxable) - Various Projects		\$ 63,752,718	\$ -	\$ -	\$ -	\$ -	\$ 26,247,282	\$ 63,752,718	\$ -		
Interest Revenue		2,161,263	-	2,308,820	-	-	-	4,470,083	-		
Series B Total:		\$ 65,913,981	\$ -	\$ 2,308,820	\$ -	\$ -	\$ 26,247,282	\$ 68,222,801	\$ -		
Proceeds Revenue Series C (Tax-Exempt) - Various Projects		\$ -	\$ -	\$ 85,000,000	\$ -	\$ -	\$ -	\$ 85,000,000	\$ -		
Interest Revenue		-	-	287,397	-	-	-	287,397	-		
Series C Total:		\$ -	\$ -	\$ 85,287,397	\$ -	\$ -	\$ -	\$ 85,287,397	\$ -		
Total Fund Balance Series A, B & C		\$ 69,554,926	\$ -	\$ 85,000,000	\$ 14,866,983	\$ -	\$ 55,312,057	\$ 139,687,943	\$ -		
Total Interest Revenue		2,675,251	-	2,701,748	-	-	-	5,376,999	-		
Measure G Projects Total:		\$ 72,230,177	\$ -	\$ 87,701,748	\$ 14,866,983	\$ -	\$ 55,312,057	\$ 145,064,942	\$ -		
Total		\$ 106,806,765	\$ 14,378,135	\$ 98,309,142	\$ 26,855,233	\$ -	\$ 62,802,748	\$ 178,260,674	\$ 6,887,444		

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>

Quarterly Summary Board Report

Foothill-De Anza Community College District (C)

Measure C Bond Program

Reporting Period: Inception through 6/30/2024

Status/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	E = A - D
Foothill College						
Active						
199	Foothill Contingency	\$0	\$0	\$0	\$0	\$0
802	Sunnyvale Ed Center HVAC System Replacement and Classroom Renovation	\$5,719,663	\$318,574	\$935,154	\$1,190,476	\$4,529,187
Total Active		\$5,719,663	\$318,574	\$935,154	\$1,190,476	\$4,529,187
Financially Complete						
100	Small Capital Repairs - Foothill	\$3,811,411	\$0	\$0	\$3,811,411	\$0
100Q	Building 1500 Renovation	\$1,174,660	\$0	\$0	\$1,174,660	\$0
100R	PE Reroofing	\$976,594	\$0	\$0	\$976,594	\$0
100S	Irrigation Pump Replacement	\$258,260	\$0	\$0	\$258,260	\$0
100U	Building 2500 Reroof	\$969,180	\$0	\$0	\$969,180	\$0
101	Forum	\$3,912,855	\$0	\$0	\$3,912,855	\$0
105	Modernization of Learning Support Center, Biology and General Classrooms	\$16,203,253	\$0	\$0	\$16,203,253	\$0
106	Modernization of Building 5700	\$361,698	\$0	\$0	\$361,698	\$0
109	Physical Education Lab Space	\$1,512,408	\$0	\$0	\$1,512,408	\$0
110	LA General Classrooms	\$3,064,580	\$0	\$0	\$3,064,580	\$0
111	Swing Space	\$965,079	\$0	\$0	\$965,079	\$0
112	Modernization of Administration Building & General Classrooms	\$7,132,515	\$0	\$0	\$7,132,515	\$0
113	Reconstruction of Stadium Bleachers & Press Box	\$1,816,465	\$0	\$0	\$1,816,465	\$0
115	Fine Arts Scene Shop	\$767,347	\$0	\$0	\$767,347	\$0
116	Japanese Cultural Center	\$120,234	\$0	\$0	\$120,234	\$0
117	Renovate Existing Footbridge	\$253,693	\$0	\$0	\$253,693	\$0
118	Storage Bldg at Swim Pool Area	\$536,837	\$0	\$0	\$536,837	\$0
120	Smithwick Theater	\$4,139,185	\$0	\$0	\$4,139,185	\$0
121	Library & ISC	\$15,131,676	\$0	\$0	\$15,131,676	\$0
123	Campus Wide Building System & Infrastructure Repairs/Upgrades	\$620,727	\$0	\$0	\$620,727	\$0
129	Mainline Irrigation - Phase II	\$158,942	\$0	\$0	\$158,942	\$0
130	Utility Lids - Phase II	\$572,116	\$0	\$0	\$572,116	\$0
132	Loop Road Resurfacing	\$1,012,739	\$0	\$0	\$1,012,739	\$0
134	Exterior Signage	\$351,451	\$0	\$0	\$351,451	\$0

See last page for definitions and notes



Quarterly Summary Board Report

Foothill-De Anza Community College District (C)

Measure C Bond Program

Reporting Period: Inception through 6/30/2024

Status/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	E = A - D
Financially Complete						
135	Utility and Technology Infrastructure	\$8,515,900	\$0	\$0	\$8,515,900	\$0
141	Exterior Painting & Bird Remediation	\$621,983	\$0	\$0	\$621,983	\$0
142	Soccer and Softball Complex	\$4,077,771	\$0	\$0	\$4,077,771	\$0
144	Central Campus Site Improvements	\$9,809,110	\$0	\$0	\$9,809,110	\$0
147	Ornamental Horticulture & Veterinary Technology Demo.	\$182,567	\$0	\$0	\$182,567	\$0
149	Choral Rehearsal Hall	\$150,002	\$0	\$0	\$150,002	\$0
153	Dental Hygiene/Radiology Renovation	\$254,814	\$0	\$0	\$254,814	\$0
154	Install Photovoltaic Arrays - Campus Wide	\$11,738,853	\$0	\$0	\$11,738,853	\$0
160	Physical Sciences and Engineering Center	\$57,627,320	\$0	\$0	\$57,627,320	\$0
160G	Group II Equip	\$1,073,647	\$0	\$0	\$1,073,647	\$0
161	Fire Alarm System Replacements Phase II	\$1,576,697	\$0	\$0	\$1,576,697	\$0
162	Parking and Circulation	\$13,468,168	\$0	\$0	\$13,468,168	\$0
172	Environmental Impact Report	\$282,730	\$0	\$0	\$282,730	\$0
173	Print Shop and Plant Services Facility	\$287,833	\$0	\$0	\$287,833	\$0
174	Fire Alarm System Replacement Phase III	\$900,374	\$0	\$0	\$900,374	\$0
175	Repair and Upgrade Miscellaneous Projects	\$451,424	\$0	\$0	\$451,424	\$0
176	Upgrade Doors and Hardware	\$40,247	\$0	\$0	\$40,247	\$0
601	Furniture and Equipment (Excluding Tech Related Equipment) Foothill	\$11,705,554	\$0	\$0	\$11,705,554	\$0
607	Outdoor and Indoor Student Seating (PSEC Café, 5000, 5100, 5400, etc.)	\$13,440	\$0	\$0	\$13,440	\$0
608	Faculty/Staff/Administrator Office Refresh (Furniture)	\$15,311	\$0	\$0	\$15,311	\$0
610	Classroom Furniture Replacement	\$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
613	Refresh Multi Media Rooms	\$1,152,489	\$0	\$0	\$1,152,489	\$0
614	New Multi Media, Then Refresh	\$4,039,132	\$0	\$0	\$4,039,132	\$0
615	AV/Low Tech	\$43,456	\$0	\$0	\$43,456	\$0
617	Instructional Equipment for BH, FA & PE 18-19	\$146,942	\$0	\$0	\$146,942	\$0
Total Financially Complete		\$200,565,643	\$0	\$0	\$200,565,643	\$0

See last page for definitions and notes



Quarterly Summary Board Report

Foothill-De Anza Community College District (C)

Measure C Bond Program

Reporting Period: Inception through 6/30/2024

Status/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	E = A - D
Consolidated						
102	Biology	\$0	\$0	\$0	\$0	\$0
103	Convert to Adaptive Learning Center	\$0	\$0	\$0	\$0	\$0
104	General Classrooms	\$0	\$0	\$0	\$0	\$0
107	Language Lab	\$0	\$0	\$0	\$0	\$0
108	General Classrooms	\$0	\$0	\$0	\$0	\$0
114	Lot 2 & 3 Security Improvements	\$0	\$0	\$0	\$0	\$0
119	Tennis Court Improvements	\$0	\$0	\$0	\$0	\$0
122	TV Center	\$0	\$0	\$0	\$0	\$0
124	Loop Road Lighting & Safety	\$11,033	\$0	\$0	\$11,033	\$0
125	ADA Transition Plan	\$1,203	\$0	\$0	\$1,203	\$0
126	Lot 4	\$0	\$0	\$0	\$0	\$0
127	Lot 6	\$11,459	\$0	\$0	\$11,459	\$0
128	Complete Lot 1H	\$0	\$0	\$0	\$0	\$0
131	Exterior Lighting	\$0	\$0	\$0	\$0	\$0
133	Campus Fountains	\$0	\$0	\$0	\$0	\$0
136	Replace Storm Drains	\$0	\$0	\$0	\$0	\$0
137	Tree Maintenance and Replacement	\$0	\$0	\$0	\$0	\$0
138	Slurry Coat and Re-stripe Lots 2 & 3	\$0	\$0	\$0	\$0	\$0
139	Widen Access Road to PE	\$0	\$0	\$0	\$0	\$0
143	Replace Walkways	\$106,320	\$0	\$0	\$106,320	\$0
148	Veterinary Technology	\$0	\$0	\$0	\$0	\$0
151	Wireless Infrastructure	\$0	\$0	\$0	\$0	\$0
155	Pedestrian Bridge Lot 1	\$0	\$0	\$0	\$0	\$0
163	LA Division Office /Classrooms	\$9,816	\$0	\$0	\$9,816	\$0
171	Loop Road Re-Alignment & Pedestrian Safety Improv	\$186,997	\$0	\$0	\$186,997	\$0
605	Expansion of VDI Servers	\$0	\$0	\$0	\$0	\$0
606	Computer Equipment (Carts, Monitors)	\$0	\$0	\$0	\$0	\$0
609	Accommodation/Ergonomic Furniture & Equipment (Staff, Faculty and Administrators)	\$0	\$0	\$0	\$0	\$0
616	Accessibility Project for Classrooms and Labs (Counters, Tables, Desks, Chairs)	\$0	\$0	\$0	\$0	\$0

See last page for definitions and notes



Quarterly Summary Board Report

Foothill-De Anza Community College District (C)

Measure C Bond Program

Reporting Period: Inception through 6/30/2024

Status/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	E = A - D
Consolidated						
Total Consolidated		\$326,829	\$0	\$0	\$326,829	\$0
Foothill College Totals		\$206,612,134	\$318,574	\$935,154	\$202,082,947	\$4,529,187
De Anza College						
Active						
282	Upgrade E3 Design & Manf Tech Labs	\$1,750,323	\$9,430	\$249,522	\$1,703,779	\$46,544
283	Upgrade Stadium and Track Visual Display	\$429,089	\$3,589	\$3,589	\$3,589	\$425,500
299	De Anza Program Contingency	\$242,336	\$0	\$0	\$0	\$242,336
705	Student Lab ADA Accessibility Project	\$211,653	\$0	\$0	\$11,651	\$200,003
706	Furniture Refresh for Students, Faculty, Staff and Administrators	\$3,655,133	\$43,738	\$309,129	\$2,901,170	\$753,963
707	Outdoor Furniture Update and Refresh	\$824,907	\$8,595	\$346,791	\$705,530	\$119,377
708	System Wide Infrastructure	\$650,028	\$12,563	\$108,758	\$400,619	\$249,409
Total Active		\$7,763,469	\$77,914	\$1,017,788	\$5,726,337	\$2,037,132
Financially Complete						
200	Small Capital Repairs - De Anza	\$3,174,620	\$0	\$0	\$3,174,620	\$0
202	L-7	\$3,805,020	\$0	\$0	\$3,805,020	\$0
203	Baldwin Winery & East Cottage "Historic Renovation"	\$6,159,985	\$0	\$0	\$6,159,985	\$0
205	Seminar Building & Multicultural Center	\$5,000,053	\$0	\$0	\$5,000,053	\$0
206	Stadium and Track	\$7,976,644	\$0	\$0	\$7,976,644	\$0
211	L-Quad Seating	\$158,918	\$0	\$0	\$158,918	\$0
214	Corporation Yard	\$4,008,793	\$0	\$0	\$4,008,793	\$0
215	Signage (Phase I)	\$671,069	\$0	\$0	\$671,069	\$0
216	Library	\$11,152,379	\$0	\$0	\$11,152,379	\$0
217	Secured Bicycle Storage for Students	\$227,117	\$0	\$0	\$227,117	\$0
218	Signage and Wayfinding	\$830,762	\$0	\$0	\$830,762	\$0
224	Campus Site Lighting (Phase I)	\$662,686	\$0	\$0	\$662,686	\$0
225	Campus Wide Electronic Locks	\$1,537,277	\$0	\$0	\$1,537,277	\$0
226	Campus Wide Replacement/Repair of Interior and Exterior Finishes	\$1,259,670	\$0	\$0	\$1,259,670	\$0
227	Window Replacement Campus-wide	\$405,845	\$0	\$0	\$405,845	\$0

See last page for definitions and notes



Quarterly Summary Board Report

Foothill-De Anza Community College District (C)

Measure C Bond Program

Reporting Period: Inception through 6/30/2024

Status/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	E = A - D
Financially Complete						
228	CDC Playground Maintenance & Shade Structure	\$439,291	\$0	\$0	\$439,291	\$0
229	Environmental Studies Area	\$972,869	\$0	\$0	\$972,869	\$0
236	Repair Tile Roofs	\$5,293,951	\$0	\$0	\$5,293,951	\$0
239	Flint Parking Structure Repairs	\$6,946,144	\$0	\$0	\$6,946,144	\$0
241	S2- S6 Phase II - Utility Master Plan - Phase I	\$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	Campus Drive	\$3,669,717	\$0	\$0	\$3,669,717	\$0
251	Install Photovoltaic Arrays - Campus Wide	\$11,732,597	\$0	\$0	\$11,732,597	\$0
252	Elevator Upgrades - Campus Wide	\$733,108	\$0	\$0	\$733,108	\$0
253	ATC Central Plant Sound Attenuation	\$686,818	\$0	\$0	\$686,818	\$0
255	Auto Technology	\$4,064,329	\$0	\$0	\$4,064,329	\$0
256	Campus Center Phase II	\$2,156,931	\$0	\$0	\$2,156,931	\$0
261	Media & Learning Center	\$49,972,863	\$0	\$0	\$49,972,863	\$0
261G	Group II Equip	\$1,900,378	\$0	\$0	\$1,900,378	\$0
263	Swing Space	\$1,238,195	\$0	\$0	\$1,238,195	\$0
264	Fire Alarm System Replacements Phase II	\$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
273	Roof and Trellis Repair: PE 1-2-6 & S7 - 8	\$1,562,017	\$0	\$0	\$1,562,017	\$0
274	Combined Site Improvements	\$8,580,539	\$0	\$0	\$8,580,539	\$0
275	L-7 Phase II	\$2,566,379	\$0	\$0	\$2,566,379	\$0
276	Campus Exterior Lighting	\$553,579	\$0	\$0	\$553,579	\$0
277	Planetarium Roof Replacement	\$84,340	\$0	\$0	\$84,340	\$0
278	Interior and Exterior Improvements	\$323,766	\$0	\$0	\$323,766	\$0
279	Re-roof Science Buildings SC1 & SC2	\$1,466,401	\$0	\$0	\$1,466,401	\$0
280	Campus Center Floors Improvement	\$630,132	\$0	\$0	\$630,132	\$0
281	Instructional Writing Surfaces Remediation	\$224,292	\$0	\$0	\$224,292	\$0
701	Furniture and Equipment (Excluding Tech Related Equipment) De Anza	\$15,143,366	\$0	\$0	\$15,143,366	\$0
711	Desktops	\$9,495,622	\$0	\$0	\$9,495,622	\$0

See last page for definitions and notes



Quarterly Summary Board Report

Foothill-De Anza Community College District (C)

Measure C Bond Program

Reporting Period: Inception through 6/30/2024

Status/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	E = A - D
Financially Complete						
712	Printers	\$210,759	\$0	\$0	\$210,759	\$0
713	Refresh Multi Media Rooms	\$3,889,795	\$0	\$0	\$3,889,795	\$0
714	New Multi Media, Then Refresh	\$2,102,269	\$0	\$0	\$2,102,269	\$0
715	AV/Low Tech	\$17,683	\$0	\$0	\$17,683	\$0
Total Financially Complete		\$213,589,415	\$0	\$0	\$213,589,415	\$0
Consolidated						
204	PE Quad Breezeway	\$0	\$0	\$0	\$0	\$0
207	Demolition of Staff House	\$0	\$0	\$0	\$0	\$0
209	Wireless Infrastructure- Phase II & III	\$0	\$0	\$0	\$0	\$0
210	Asphalt Walks	\$0	\$0	\$0	\$0	\$0
213	East Cottage "Historic Renovation"	\$0	\$0	\$0	\$0	\$0
219	Irrigation - Branches	\$0	\$0	\$0	\$0	\$0
220	Landscaping Phase II	\$0	\$0	\$0	\$0	\$0
221	Campus Exterior Lighting Phase II	\$0	\$0	\$0	\$0	\$0
222	Resurface Parking Lots E & I	\$0	\$0	\$0	\$0	\$0
223	Construct Parking Lot K	\$0	\$0	\$0	\$0	\$0
230	Sunken Garden	\$0	\$0	\$0	\$0	\$0
233	Slip Line Storm Drain Main Lines	\$0	\$0	\$0	\$0	\$0
235	Repair Stone Pavers in Court Yards	\$0	\$0	\$0	\$0	\$0
238	Slurry Seal Lots A, B, and Flint Center Parking Garage	\$0	\$0	\$0	\$0	\$0
242	L5 Central Plant	\$0	\$0	\$0	\$0	\$0
249	Baseball & Softball Fields	\$0	\$0	\$0	\$0	\$0
250	ADA Transition Plan	\$0	\$0	\$0	\$0	\$0
254	Construct New Covered Gathering Area	\$0	\$0	\$0	\$0	\$0
257	Financial Aid Outreach Office	\$0	\$0	\$0	\$0	\$0
258	Multicultural Center	\$0	\$0	\$0	\$0	\$0
262	Planetarium Expansion	\$0	\$0	\$0	\$0	\$0
265	Parking and Circulation	\$0	\$0	\$0	\$0	\$0
Total Consolidated		\$0	\$0	\$0	\$0	\$0

See last page for definitions and notes



Quarterly Summary Board Report

Foothill-De Anza Community College District (C)

Measure C Bond Program

Reporting Period: Inception through 6/30/2024

Status/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	E = A - D
Cancelled						
201	A8	\$190,936	\$0	\$0	\$190,936	\$0
208	Phase II - Renovation of A9	\$0	\$0	\$0	\$0	\$0
212	Master Landscaping (Phase I)	\$0	\$0	\$0	\$0	\$0
259	Renovation of Admin. Phase II	\$0	\$0	\$0	\$0	\$0
260	Construct New Transit Center	\$18,319	\$0	\$0	\$18,319	\$0
Total Cancelled		\$209,255	\$0	\$0	\$209,255	\$0
De Anza College Totals		\$221,562,139	\$77,914	\$1,017,788	\$219,525,007	\$2,037,132
District Active						
392	Upgrades to ETS Infrastructure	\$151,566	\$0	\$0	\$0	\$151,566
499	District Program Contingency	\$1,740,439	\$0	\$0	\$0	\$1,740,439
520	Program Overhead	\$196,910	(\$36,458)	\$0	\$0	\$196,910
Total Active		\$2,088,915	(\$36,458)	\$0	\$0	\$2,088,915
Financially Complete						
301	Phone Equipment	\$2,297,540	\$0	\$0	\$2,297,540	\$0
310	Network and Security	\$4,722,637	\$0	\$0	\$4,722,637	\$0
320	Consultants Spec Network Routers	\$97,305	\$0	\$0	\$97,305	\$0
330	Labor to Refresh Computers	\$2,292,077	\$0	\$0	\$2,292,077	\$0
340	Labor to Install Network Equip/Routers etc	\$510,094	\$0	\$0	\$510,094	\$0
350	Replace ERP	\$10,584,942	\$0	\$0	\$10,584,942	\$0
351	ERP Hardware Refresh	\$232,651	\$0	\$0	\$232,651	\$0
360	Server Refresh	\$1,994,653	\$0	\$0	\$1,994,653	\$0
370	Server Growth	\$211,002	\$0	\$0	\$211,002	\$0
390	Wireless Infrastructure	\$658,903	\$0	\$0	\$658,903	\$0
391	Wireless Infrastructure - Phase II & III	\$950,554	\$0	\$0	\$950,554	\$0
400	District Vehicles	\$3,194,909	\$0	\$0	\$3,194,909	\$0
403G	Group II Equip	\$522,600	\$0	\$0	\$522,600	\$0
404	New District Offices	\$22,288,808	\$0	\$0	\$22,288,808	\$0

See last page for definitions and notes



Quarterly Summary Board Report

Measure C Bond Program

Reporting Period: Inception through 6/30/2024

Status/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	E = A - D
Financially Complete						
405	ETS Facilities	\$1,330,519	\$0	\$0	\$1,330,519	\$0
405B	Network Room Renovation	\$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
501	Pass through Account for OH Collection	\$0	\$0	\$0	\$0	\$0
510	Pass through Account for FET OH Collection	\$0	\$0	\$0	\$0	\$0
599	Catastrophic Contingency	\$0	\$0	\$0	\$0	\$0
801	Foothill-DeAnza Education Center	\$41,031,817	\$0	\$0	\$41,031,817	\$0
COI	Cost of Issuance/Other	\$1,801,622	\$0	\$0	\$1,801,622	\$0
Total Financially Complete		\$97,663,068	\$0	\$0	\$97,663,068	\$0
Consolidated						
380	Pay Off Existing Loan	\$0	\$0	\$0	\$0	\$0
401	Grounds and Landscaping	\$0	\$0	\$0	\$0	\$0
402	Repairs & Resurfacing of Roads & Parking	\$0	\$0	\$0	\$0	\$0
403	Data Center "C"	\$128,415	\$0	\$0	\$128,415	\$0
899	District Program Contingency - Property Acquisition	\$0	\$0	\$0	\$0	\$0
910	Pay Off Existing Debt	\$0	\$0	\$0	\$0	\$0
Total Consolidated		\$128,415	\$0	\$0	\$128,415	\$0
Unallocated Interest Earnings		\$175,980	\$0	\$0	\$0	\$175,980
District Totals		\$100,056,379	(\$36,458)	\$0	\$97,791,484	\$2,264,895
Measure C Bond Program List Totals:		\$528,230,652	\$360,029	\$1,952,942	\$519,399,438	\$8,831,215

Report Notes & Definitions

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.

Rounding factors may apply.

Program Funding and Expenditure Summary Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Funding Sources / Series Summary		A	B	C	D	E (C+D)	(A+B) - E
Funding Source	Series	Series Sale	Interest Earned	BMET Imported Expense Data	BMET Adjustments	Total Expenses	Remaining Balance
Measure G							
	Series A	\$20,000,000	\$619,519	\$29,064,775	\$0	\$29,064,775	(\$8,445,256)
	Series B	\$90,000,000	\$4,470,083	\$26,247,282	\$0	\$26,247,282	\$68,222,801
	Series C	\$85,000,000	\$287,397	\$0	\$0	\$0	\$85,287,397
Measure G Totals:		\$195,000,000	\$5,376,999	\$55,312,057	\$0	\$55,312,057	\$145,064,942
Measure G Bond Program Totals:		\$195,000,000	\$5,376,999	\$55,312,057	\$0	\$55,312,057	\$145,064,942

Expense Summary - Funding Source (By Project and Fiscal Year)

Measure C					
Project Number	Project Name	Prior	FY22-23	FY23-24	Grand Total
114	Sunnyvale Ed Center HVAC System Improvement and Classroom Renovation	\$0	\$255,322	\$935,154	\$1,190,476
Measure C Totals:		\$0	\$255,322	\$935,154	\$1,190,476

Measure G					
Project Number	Project Name	Prior	FY22-23	FY23-24	Grand Total
100	Upgrade Restrooms to All Gender	\$10,304	\$222,613	\$663,669	\$896,586
104	Renovate Football Stadium East Bleachers	\$0	\$168,546	\$650,472	\$819,018
106	Upgrade ADA Pathways at Buildings 8200 and 8600	\$0	\$161,496	\$96,466	\$257,963
108	Upgrade Infrastructure and HVAC Systems - FH	\$0	\$16,480	\$533,380	\$549,860
112	Upgrade Campus Wide Lighting for Safety and Energy Efficiency	\$0	\$0	\$69,754	\$69,754
113	Upgrade Campus Wide Building Management Systems	\$0	\$0	\$30,045	\$30,045
115	Pool and Physical Educational Facilities Improvements	\$0	\$332,716	\$138,788	\$471,504
201	Upgrade Fire Alarms and Suppression Systems	\$0	\$110,607	\$41,266	\$151,872
202	New Services for Students Building	\$176,367	\$305,232	\$11,053	\$492,652
203	Modernization Campus Wide Building Exteriors - DA	\$0	\$2,267	\$3,620	\$5,887
203-206	Upgrade L1 Flat Roof	\$0	\$26,400	\$47,544	\$73,944
203-207	Upgrade E3, S4, and S5 Flat Roofs	\$0	\$0	\$1,650	\$1,650
204	Convert Existing Facility to Beach Volleyball	\$0	\$242,814	\$87,913	\$330,727
205	Upgrade Infrastructure and HVAC Systems - DA	\$0	\$27,818	\$515,303	\$543,122
212	Modernize Building Interior and Exteriors	\$1,286	\$558	\$0	\$1,844
213	Renovate Restrooms in S2, S6 & L5	\$0	\$22,680	\$246,729	\$269,408
300	Upgrade Learning Space Tech - FH	\$10,422	\$266,230	\$1,365,916	\$1,642,569
301	Upgrade Learning Space Tech - DA	\$14,817	\$380,387	\$716,034	\$1,111,237
302	Upgrade Meeting Room Space Tech - CS	\$0	\$33,448	\$60,991	\$94,439
303	Refresh Academic and Business Computer	\$1,378,363	\$1,911,946	\$935,123	\$4,225,433
304	Server and Disk Storage Systems	\$2,870	\$738,330	\$506,698	\$1,247,898
305	Network Upgrades and Enhancements	\$887,145	\$1,792,890	\$198,586	\$2,878,621
307	IT Security Upgrades and Enhancements	\$0	\$526,800	\$47,530	\$574,330
308	Upgrade Voice Communication Systems	\$0	\$0	\$268,052	\$268,052

Measure G Bond Program

Measure G

Project Number	Project Name	Prior	FY22-23	FY23-24	Grand Total
309	WIFI Expansion Project Phase 2	\$0	\$10,804	\$80,947	\$91,751
400	Upgrade Security Systems	\$0	\$6,628	\$102,952	\$109,580
401	Construct New ETS Facilities for Permanent Storage and Processing	\$0	\$6,396	\$32,465	\$38,861
503	Program Overhead	\$940,907	\$1,758,212	\$2,160,563	\$4,859,683
505	Refinance Flint Center Parking Garage	\$25,055,632	\$0	\$0	\$25,055,632
506	Renovate Carriage House	\$112,464	\$153,738	\$2,276,724	\$2,542,926
509	De Anza Event Center and Utility Relocation	\$534,538	\$325,519	\$76,542	\$936,599
509-511	Demolition of the Flint Center, Utilities, & Associated Work	\$0	\$60,365	\$1,037,015	\$1,097,380
509-512	Relocate Utilities-Telecom	\$0	\$15,364	\$1,268,698	\$1,284,062
510	Structural Upgrade Griffin House	\$298,210	\$16,402	\$2,048	\$316,660
597	Cost of Issuance	\$1,378,062	\$0	\$592,448	\$1,970,510
Measure G Totals:		\$30,801,388	\$9,643,686	\$14,866,983	\$55,312,057

State Scheduled Maintenance

Project Number	Project Name	Prior	FY22-23	FY23-24	Grand Total
506	Renovate Carriage House	\$0	\$0	\$875,027	\$875,027
State Scheduled Maintenance Totals:		\$0	\$0	\$875,027	\$875,027
Measure G Bond Program Totals:		\$30,801,388	\$9,899,008	\$16,677,164	\$57,377,560

Quarterly Summary Board Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 6/30/2024

Status/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	E = A - D
Foothill College Board Approved						
103	Upgrade Natural Gas Service, Distribution and Electrification	\$5,506,600	\$0	\$0	\$0	\$5,506,600
105	Modernization Campus Wide Building Exteriors - FH	\$27,532,700	\$0	\$0	\$0	\$27,532,700
107	Modernize and Expand Student Success Centers	\$2,753,300	\$0	\$0	\$0	\$2,753,300
109	Upgrades to Campus Wide Electrical Systems	\$13,766,500	\$0	\$0	\$0	\$13,766,500
110	Improve Campus Wide Walk/Pathways for ADA Compliance	\$11,389,800	\$0	\$0	\$0	\$11,389,800
FH-001	Swing Space	\$1,376,600	\$0	\$0	\$0	\$1,376,600
FH-007	Renovate and Upgrade Existing Classroom Facilities	\$1,652,000	\$0	\$0	\$0	\$1,652,000
FH-017	Campus Contingency (Foothill)	\$6,602,602	\$0	\$0	\$0	\$6,602,602
Total Board Approved		\$70,580,102	\$0	\$0	\$0	\$70,580,102
Active						
100	Upgrade Restrooms to All Gender	\$1,861,866	\$594,326	\$663,669	\$896,586	\$965,280
104	Renovate Football Stadium East Bleachers	\$1,376,600	\$622,707	\$650,472	\$819,018	\$557,582
106	Upgrade ADA Pathways at Buildings 8200 and 8600	\$1,693,532	\$68,431	\$96,466	\$257,963	\$1,435,569
108	Upgrade Infrastructure and HVAC Systems - FH	\$53,698,700	\$51,255	\$533,380	\$549,860	\$53,148,840
111	Upgrade Campus Site Access, Signage and Wayfinding	\$15,831,400	\$0	\$0	\$0	\$15,831,400
112	Upgrade Campus Wide Lighting for Safety and Energy Efficiency	\$2,753,300	\$12,711	\$69,754	\$69,754	\$2,683,546
113	Upgrade Campus Wide Building Management Systems	\$2,064,900	\$26,165	\$30,045	\$30,045	\$2,034,855
114	Sunnyvale Ed Center HVAC System Improvement and Classroom Renovation	\$8,250,000	\$0	\$0	\$0	\$8,250,000
115	Pool and Physical Educational Facilities Improvements	\$16,519,600	\$10,321	\$138,788	\$471,504	\$16,048,096
116	Renovate Dental Hygiene and Dental Assisting Facilities	\$21,000,000	\$0	\$0	\$0	\$21,000,000
Total Active		\$125,049,898	\$1,385,917	\$2,182,574	\$3,094,730	\$121,955,168
Consolidated						
FH-004	Infrastructure and Distribution Piping Improvements Heating, Ventilation and Air Conditioning Upgrades Campus-wide	\$0	\$0	\$0	\$0	\$0
Total Consolidated		\$0	\$0	\$0	\$0	\$0
Foothill College Totals		\$195,630,000	\$1,385,917	\$2,182,574	\$3,094,730	\$192,535,270

See last page for definitions and notes



Quarterly Summary Board Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 6/30/2024

De Anza College

Status/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	E = A - D
Board Approved						
DA-002	Site Improvements	\$5,506,700	\$0	\$0	\$0	\$5,506,700
DA-003	Perimeter Campus Roadway, Pathway and Traffic Improvements	\$6,883,400	\$0	\$0	\$0	\$6,883,400
DA-004	Signage and Wayfinding Improvements Campus-wide	\$1,376,700	\$0	\$0	\$0	\$1,376,700
DA-006	Swing Space	\$1,376,700	\$0	\$0	\$0	\$1,376,700
DA-011	Furniture, Fixtures and Equipment	\$6,883,400	\$0	\$0	\$0	\$6,883,400
DA-012	Student Health Services Renovation	\$2,065,000	\$0	\$0	\$0	\$2,065,000
DA-014	Physical Education Gymnasium Building Renovations	\$376,600	\$0	\$0	\$0	\$376,600
DA-016	Pool and Physical Educational Quad Facilities Improvements	\$4,751,292	\$0	\$0	\$0	\$4,751,292
DA-017	Automotive Technology Facilities Improvements and Modernization	\$1,032,500	\$0	\$0	\$0	\$1,032,500
DA-018	Campus Contingency (De Anza)	\$63,781,200	\$0	\$0	\$0	\$63,781,200
Total Board Approved		\$94,033,492	\$0	\$0	\$0	\$94,033,492
Active						
201	Upgrade Fire Alarms and Suppression Systems	\$4,818,400	\$19,144	\$41,266	\$151,872	\$4,666,528
202	New Services for Students Building	\$64,703,600	\$0	\$11,053	\$492,652	\$64,210,948
203	Modernization Campus Wide Building Exteriors - DA	\$20,650,100	\$42,881	\$52,814	\$81,480	\$20,568,620
204	Convert Existing Facility to Beach Volleyball	\$6,573,808	\$40,233	\$87,913	\$330,727	\$6,243,081
205	Upgrade Infrastructure and HVAC Systems - DA	\$34,416,900	\$51,243	\$515,303	\$543,122	\$33,873,778
212	Modernize Building Interior and Exteriors	\$2,102,800	\$0	\$0	\$1,844	\$2,100,956
213	Renovate Restrooms in S2, S6 & L5	\$3,403,900	\$162,290	\$246,729	\$269,408	\$3,134,492
Total Active		\$136,669,508	\$315,791	\$955,078	\$1,871,106	\$134,798,402
Consolidated						
DA-008	Infrastructure and Distribution Piping Improvements Heating, Ventilation and Air Conditioning Upgrades Campus-wide	\$0	\$0	\$0	\$0	\$0
DA-010	Physical Plant replacement attached to Flint Center and Creative Arts Quad Buildings	\$0	\$0	\$0	\$0	\$0
Total Consolidated		\$0	\$0	\$0	\$0	\$0
De Anza College Totals		\$230,703,000	\$315,791	\$955,078	\$1,871,106	\$228,831,894

See last page for definitions and notes



Quarterly Summary Board Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 6/30/2024

De Anza Event Center

Active

Status/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
	A	B	C	D	E = A - D

Active

509	De Anza Event Center and Utility Relocation	\$26,728,800	\$876,067	\$2,382,254	\$3,318,041	\$23,410,759
Total Active		\$26,728,800	\$876,067	\$2,382,254	\$3,318,041	\$23,410,759

Consolidated

507	De Anza Event Center and Utilities Relocation	\$0	\$0	\$0	\$0	\$0
508	Relocate Utilities DA Event Center	\$0	\$0	\$0	\$0	\$0
Total Consolidated		\$0	\$0	\$0	\$0	\$0

De Anza Event Center Totals		\$26,728,800	\$876,067	\$2,382,254	\$3,318,041	\$23,410,759
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Educational Technology Services (ETS)

Board Approved

306	Upgrades to Network Service Rooms	\$11,309,700	\$0	\$0	\$0	\$11,309,700
399	Educational Technology Services (ETS) Contingency	\$5,000,000	\$0	\$0	\$0	\$5,000,000
Total Board Approved		\$16,309,700	\$0	\$0	\$0	\$16,309,700

Active

300	Upgrade Learning Space Tech - FH	\$13,865,081	\$773,169	\$1,365,916	\$1,642,569	\$12,222,512
301	Upgrade Learning Space Tech - DA	\$13,978,098	\$691,945	\$716,034	\$1,111,237	\$12,866,861
302	Upgrade Meeting Room Space Tech - CS	\$807,820	\$60,991	\$60,991	\$94,439	\$713,382
303	Refresh Academic and Business Computer	\$26,389,200	\$553,981	\$935,123	\$4,225,433	\$22,163,767
304	Server and Disk Storage Systems	\$2,262,000	\$0	\$506,698	\$1,247,898	\$1,014,102
305	Network Upgrades and Enhancements	\$12,079,300	\$17,900	\$198,586	\$2,878,621	\$9,200,679
307	IT Security Upgrades and Enhancements	\$7,539,200	\$0	\$47,530	\$574,330	\$6,964,870
308	Upgrade Voice Communication Systems	\$3,769,600	\$268,052	\$268,052	\$268,052	\$3,501,548
309	WIFI Expansion Project Phase 2	\$3,000,000	\$4,727	\$80,947	\$91,751	\$2,908,249
Total Active		\$83,690,300	\$2,370,765	\$4,179,876	\$12,134,328	\$71,555,972

Consolidated

ETS-01	Learning Space Technology Upgrades and Enhancements	\$0	\$0	\$0	\$0	\$0
ETS-04	Assistive Listening Devices for Hearing Impaired Individuals	\$0	\$0	\$0	\$0	\$0

See last page for definitions and notes



Quarterly Summary Board Report

Measure G Bond Program

Reporting Period: Inception through 6/30/2024

Status/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	E = A - D
Consolidated						
Total Consolidated		\$0	\$0	\$0	\$0	\$0
Educational Technology Services (ETS) Totals		\$100,000,000	\$2,370,765	\$4,179,876	\$12,134,328	\$87,865,672
Central Services Board Approved						
CS-004	Central Services Contingency	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Total Board Approved		\$1,000,000	\$0	\$0	\$0	\$1,000,000
Active						
400	Upgrade Security Systems	\$13,000,000	\$9,552	\$102,952	\$109,580	\$12,890,420
401	Construct New ETS Facilities for Permanent Storage and Processing	\$3,000,000	\$16,928	\$32,465	\$38,861	\$2,961,139
402	Acquire New Districtwide Vehicles	\$3,000,000	\$0	\$0	\$0	\$3,000,000
Total Active		\$19,000,000	\$26,479	\$135,418	\$148,441	\$18,851,559
Central Services Totals		\$20,000,000	\$26,479	\$135,418	\$148,441	\$19,851,559
District Board Approved						
DW-005	District-wide Energy and Sustainability Projects	\$12,718,300	\$0	\$0	\$0	\$12,718,300
DW-006	Employee and Student Housing	\$200,000,000	\$0	\$0	\$0	\$200,000,000
DW-008	Program Catastrophic Contingency	\$20,353,000	\$0	\$0	\$0	\$20,353,000
Total Board Approved		\$233,071,300	\$0	\$0	\$0	\$233,071,300
Active						
503	Program Overhead	\$43,029,490	\$628,857	\$2,160,563	\$4,859,683	\$38,169,808
506	Renovate Carriage House	\$3,335,252	\$1,280,397	\$2,276,724	\$2,542,926	\$792,326
510	Structural Upgrade Griffin House	\$5,444,200	\$2,048	\$2,048	\$316,660	\$5,127,540
597	Cost of Issuance	\$1,970,510	\$592,448	\$592,448	\$1,970,510	\$0
599	District-wide Contingency	\$16,851,201	\$0	\$0	\$0	\$16,851,201
Total Active		\$70,630,653	\$2,503,749	\$5,031,783	\$9,689,778	\$60,940,875

See last page for definitions and notes



Measure G Bond Program

Reporting Period: Inception through 6/30/2024

Status/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
		A	B	C	D	E = A - D
Financially Complete						
505	Refinance Flint Center Parking Garage	\$25,055,632	\$0	\$0	\$25,055,632	\$0
Total Financially Complete		\$25,055,632	\$0	\$0	\$25,055,632	\$0
Unallocated Interest Earnings		\$1,557,614	\$0	\$0	\$0	\$1,557,614
District Totals		\$330,315,199	\$2,503,749	\$5,031,783	\$34,745,410	\$295,569,789
Measure G Bond Program List Totals:		\$903,376,999	\$7,478,768	\$14,866,983	\$55,312,057	\$848,064,942

Report Notes & Definitions

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.

Rounding factors may apply.

**California Community Colleges
Gann Limit Worksheet
Budget Year 2024-25**

DISTRICT: **FOOTHILL-DEANZA**
DATE: June 10, 2024

I. Appropriations Limit:

A. Appropriations Limit			\$ 182,976,144
B. Price Factor:	<u>1.0362</u>		
C. Population factor:			
1 2022-23	Second Period Actual FTES	<u>20,637.6300</u>	
2 2023-24	Second Period Actual FTES	<u>21,576.4600</u>	
	Population Change Factor	<u>1.0455</u>	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors			\$ 198,226,675
	(line A multiplied by line B and line C.3.)		
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			\$ 198,226,675

II. Appropriations Subject to Limit

A. State Aid ¹	\$ 36,678,558
B. State Subventions ²	464,300
C. Local Property taxes	147,866,000
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	582,500
H. Appropriations Subject to Limit	\$ 184,426,358

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

¹ Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours

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

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 provide more than it would receive under the Student Centered Funding Formula (SCFF).

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%.

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

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

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

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

California College Promise – AB 19: California College Promise provides direct assistance to eligible California residents to cover the cost of fees, books, supplies...etc.

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.

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).

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.)

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.

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.

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. The EPA funding is a component of an LEA's total revenue limit, community college total computational revenue, or charter school general purpose entitlement.

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 the 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.

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.

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 serve as the basis for allocating state general apportionment to community college districts.

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 school 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 2023-24.

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 district 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).

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: Objects of expenditure are articles purchased or services obtained by a school 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 XIII A 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.

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 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. 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 2023-24.

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.

TOP: Taxonomy of Program. 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

TRANS: Tax Revenue Anticipation Notes. 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.

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 moveable 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.



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DISTRICT BUDGET ADVISORY COMMITTEE (DBAC)

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DISTRICT BUDGET ADVISORY COMMITTEE (DBAC)

Agendas and Meeting Summaries

Committee Membership

MISSION STATEMENT

To share timely, relevant, and accurate local and state budget information with constituency representatives and to provide a forum for participation in the budget process.

ROLE

The District Budget Advisory Committee (DBAC) is an advisory body to the Chancellor's Advisory Council (CAC). The role and responsibilities of the DBAC include:

- Review and make recommendations on the budget process
- Review and make recommendations on resource allocation policies
- Review and make recommendations on budget assumptions and objectives
- Review revenue sources
- Review budget scenarios
- Advise the CAC on the fiscal impact of districtwide initiatives
- Look outward/forward on strategic issues
- Communicate and disseminate budget reports and updates to respective constituency groups

MEMBERS

Vice Chancellor, Business Services, Chair
Executive Director, Fiscal Services
Director, Budget Operations
Vice Chancellor, Human Resources

Director, Human Resources
Representative, Foothill Administration
Representative, De Anza Administration
Representative, Foothill Academic Senate
Representative, De Anza Academic Senate
Representative, Foothill Classified Senate
Representative, De Anza Classified Senate
Representative, Central Services Classified Senate
Representative, Foothill Student Body
Representative, De Anza Student Body
Representative, AMA
Representative, Faculty Association
Representative, Teamsters
Representative, ACE
Representative, Confidentials
Representative, CSEA
Representative, Police Officers Association

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Approved by Chancellor's Advisory Council May 19, 2017

Foothill-De Anza Community College District

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Los Altos Hills, CA 94022

District Phone & Contacts Directory

Departments

BUSINESS SERVICES

CHANCELLOR'S

OFFICE

FACILITIES

FOUNDATION

HUMAN RESOURCES

POLICE

PURCHASING

RESEARCH

TECHNOLOGY

Our Colleges

FOOTHILL COLLEGE

DE ANZA COLLEGE

ACADEMIC CALENDAR

LAST UPDATED 7/31/23