



2025-2026 District Budget Advisory Committee (DBAC)

Meeting Agenda - Tuesday, October 7, 2025

Location: Via Zoom

<https://fhda-edu.zoom.us/j/82334088896?pwd=QjaXTHSMVDv5DFSpL7wWKnO1fJTQWF.1>

Time: 2:00-3:00 p.m.

Note Taker: Trena O'Connor

	Agenda Topic	Discussion Leader
2:00 - 2:20	Adopted Budget (<i>Information</i>)	Dela Rosa / Puentes-Griffith
2:20 - 2:35	Resource Allocation Model Guiding Principles (<i>Information</i>)	Dela Rosa / Puentes-Griffith
2:35 - 2:45	Non Resident Enrollment (<i>Information</i>)	Dela Rosa / Puentes-Griffith
2:45 - 2:50	Proposed Meeting Schedule for FY2025-2026	Dela Rosa
2:50 - 3:00	Other and Q&A	Dela Rosa / Puentes-Griffith
	- In Person Budget Town Halls Foothill - 10/16/25 at 1pm in Room 8338 De Anza - 10/27/25 at 2pm in Conference Rooms A & B	

Handouts: - 2025-2026 Adopted Budget
- RAM Guiding Principles - 1st Read presented to the Board 09/08/25
- FY2025-2026 Proposed Schedule

Schedule: The next scheduled meeting will be on November 18, 2025.

[District Budget & Advisory Committee agenda page](#)



FOOTHILL-DE ANZA
Community College District

EDUCATIONAL EXCELLENCE • STUDENT SUCCESS



FY 2025-2026 ADOPTED BUDGET

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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

FOOTHILL COLLEGE

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

DE ANZA COLLEGE

21250 Stevens Creek Blvd., Cupertino, CA 95014

FOOTHILL - DE ANZA COMMUNITY COLLEGE DISTRICT

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DIRECTOR OF BUDGET OPERATIONS

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT
2025-2026 ADOPTED BUDGET**

Contents

ANALYSIS

2025-26 Adopted Budget Overview	1
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DISTRICT FUNDS - Organizational Chart.....	5
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BUDGET TABLES

2025-26 Budget Summary

General Funds	6
All Funds	7
Inter- and Intra-Fund Transfers	8

UNRESTRICTED GENERAL FUND

General Purpose	9
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	11
Self-Sustaining	12
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	13

RESTRICTED GENERAL FUND

Restricted and Categorical.....	14
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	18
Special Education	19
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	20
Federal Work Study	21
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	22
Parking	23
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	24
Campus Center Use Fees	25
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	26

OTHER FUNDS

Debt Service	27
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	30
De Anza Dining Services	31
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	32

Child Development	33
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	34
Capital Projects	35
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	37
Enterprise	38
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	39
Internal Service	40
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	41
Student Financial Aid	42
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	43
Other Trust (OPEB)	44
Fiscal Year 25-26 Budget & 2024-25 Comparison.....	46
SUPPLEMENTAL INFORMATION	47
Resolution – Budget Revisions	48
Resolution – Budget Transfers	51
2024-25 Year-End Actual Summary	
General Funds	52
All Funds	53
Inter- and Intra-Fund Transfers	54
Changes in Fund 114 Revenue & Expenses	55
Facts At a Glance	56
Comparison of FTE	57
Prop 30 EPA Funds Spending Plan	
25-26 Budget.....	59
24-25 Actual Expenditures	60
Self-Sustaining Fund Balance Report	61
Capital Projects Summary	64
Gann Limit Worksheet	82
Glossary	83



OVERVIEW



State Budget Update



Update on the Student Centered
Funding Formula (SCFF)



A Lookback of FY 2024-25



FY 2025-26 Adopted Budget



Nonresident Revenue &
Multi-Year Projections



Future Fiscal Planning Summary
and Recommendations

THE FY 2025-26 STATE BUDGET HIGHLIGHTS



\$321.1 billion state budget



7.8% increase from FY 2024-25 budget

- Addressing housing and CEQA reforms
- Supports homebuying and financing
- Addressing homelessness
- Addressing healthcare (MediCal)
- Expanding tax credits to promote investments and continued job creation

Source: Joint Analysis of the Enacted Budget by ACCCA, ACBO, and CCLC.

3

THE FY 2025-26 COMMUNITY COLLEGES BUDGET



\$14.3 billion budget
(\$200 million higher than prior year)

2.3% COLA for the Student Centered Funding Formula

\$60 million one-time Student Support Block Grant

\$20 million one-time Emergency Financial Assistance Grant

\$15 million one-time Dreamer Resource Liaisons program

\$10 million additional on-going to expand the *Rising Scholars Network*

\$15 million one-time + \$5 million on-going for *Credit for Prior Learning*

\$25 million one-time for the *Career Passport initiative*

\$12 million one-time for *Common Cloud Data Platform project*

\$51.5 million one-time for *Prop 2 Capital Projects* (28 projects)

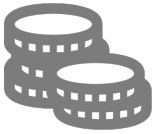
Source: Joint Analysis of the Enacted Budget by ACCCA, ACBO, and CCLC.

4

STUDENT CENTERED FUNDING FORMULA (SCFF)



- All metrics under the SCFF increased by 2.3% COLA
- *Hold Harmless Funding* ended in FY 2024-25
- *Minimum Guaranteed Funding* (aka Funding Floor) starts in FY 2025-26



- A – By the SCFF formula
- B – *Stability* (previous year SCFF plus current year COLA)
- C – *Minimum Guaranteed Funding* (FY2024-25 funding)

The greatest of A, B, or C is the funding for a district.

5

FY 2024-25 YEAR END – RESULTS & KEY MARKERS



\$248.9M Revenues
+ \$12M from FY 2023-24



\$246.6M Expenditures & Transfers
+ \$14.3M from FY2023-24



50% Law Met!
50.76%, slightly down from PY



Operating Results – Positive!
Surplus = \$2.3M



FUND BALANCE = \$38.3M
STABILITY FUND = \$12.6M
Increase from FY 2023-24



CARRYFORWARDS = \$13.3M
Decrease from FY 2023-24

6

A NEW FISCAL ENVIRONMENT FOR FHDA CCD



FY 25-26 ADOPTED – ASSUMPTIONS & KEY MARKERS



\$247.8M Revenues
+ \$10.9M from FY2025-26 Tentative



FUND BALANCE = \$39.9M
STABILITY FUND = \$14.3M
Increase from FY 2024-25



\$246.2M Expenditures & Transfers
+ \$7.7M from FY2025-26 Tentative



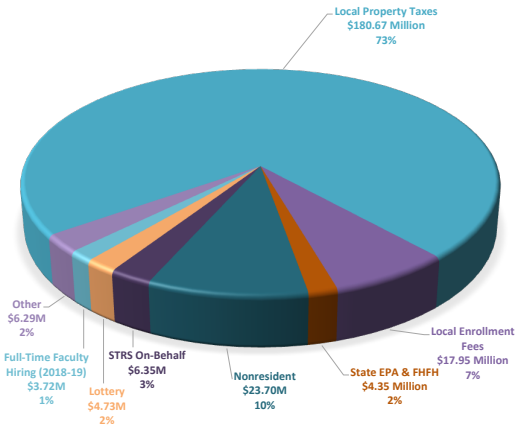
CARRYFORWARDS = \$13.3M



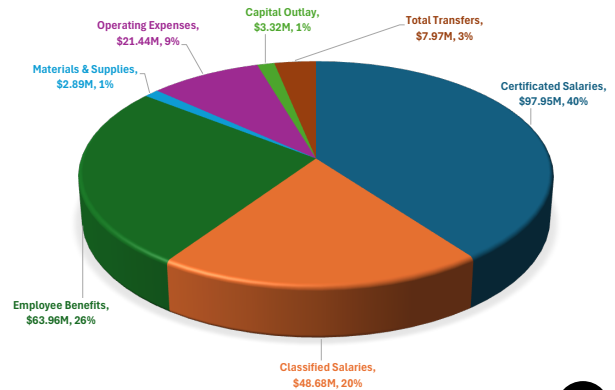
Operating Results – Positive!
Surplus = \$1.56M

BREAKDOWN OF REVENUES AND EXPENDITURES

Revenue \$247.8M



Expenditures \$246.2M



* All figures are in millions.

9

FY 2025-26 TENTATIVE TO FY 2025-26 ADOPTED

	Revenue	Expenditures	Change
FY 2025-26 Tentative Budget	\$ 236.90	\$ 238.46	
Community Supported Revenue	\$10.40		
PTF Office Hours & Health Reimb	\$ 0.48		
Salary - Net Increase		\$ 4.66	
Health Benefits		\$ 2.70	
Transfers (Parking & DSPTS)		\$ 0.30	
Materials, Operating & Capital		\$ 0.09	
FY 2025-26 Adopted Budget	\$ 247.78	\$ 246.21	\$ 1.57

Fund Balance Summary	
Beginning Fund Balance (July 1, 2025)	\$ 38.34
Net Change	\$ 1.57
Projected Ending Fund Balance (June 30, 2026)	\$ 39.91

Breakdown of Fund Balance	
Carryforwards (FH, DA, CS)	\$ 9.68
DW Restricted Carryforwards	\$ 2.03
FT Faculty Hiring Support**	\$ 1.54
Required 5% Budget Reserve	\$ 12.39
Stability Fund***	\$ 14.27
Total Fund Balance	\$ 39.91

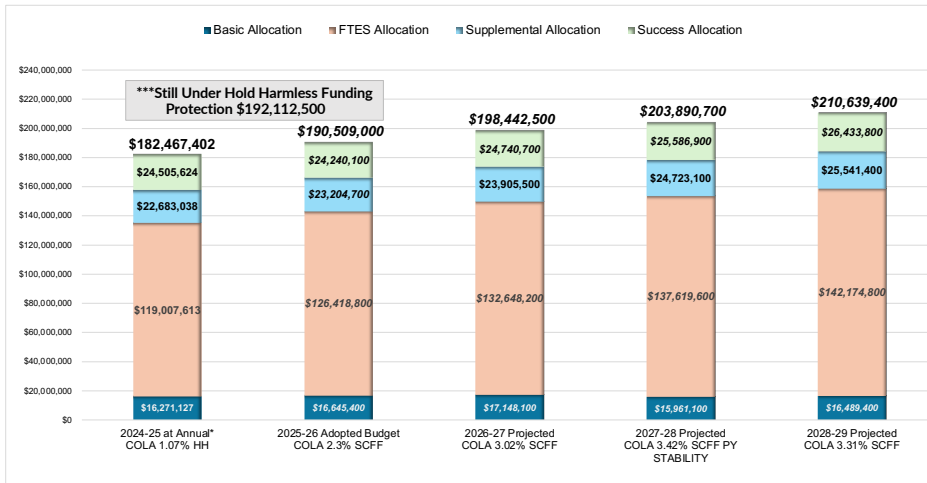
* All figures are in millions.

** Amount that exceeds the annual State FT Faculty Hiring Allocation

*** FY 2024-25 Projected Stability Fund Balance = \$ 12.6 million.

10

FY 2024-25 TO FY 2028-29 SCFF ESTIMATED REVENUES



- ✓ SCFF Metrics are based on FY 2024-25 Annual level w/ estimated SAAM Adjustment
- ✓ FY 2025-26 +220 FTES Restoration + Growth
- ✓ FY 2026-27 and out years stable enrollment with COLA adjustment

Source: CCCC SCFF Dashboard; COLAs are based on School Services of California dashboard) applied to SCFF Metric values. Assumes 2024-25 Annual FTES with +2.75% on credit FTES for Student Attendance Accounting Method (SAAM) adjustment; In 2025-26, +220 FTES restoration/growth and flat FTES in out years.

11

MULTI-YEAR PROJECTIONS

FUND (FUND 14)

Description	FY 2024-25 (Actuals)	FY 2025-26 (Adopted Budget)	FY 2026-27 (Projection)	FY 2027-28 (Projection)	FY 2028-29 (Projection)
Revenues	\$ 241,814,189	\$ 242,988,100	\$ 243,710,600	\$ 251,308,300	\$ 259,199,200
Expenditures & Net Transfers Out	(\$ 246,608,924)	(\$ 246,212,500)	(\$ 254,754,712)	(\$ 261,984,224)	(\$ 267,529,136)
One-Time Nonresident Revenue <i>(Transition from Ongoing to Short-term Investments)</i>	\$ 7,097,912	\$ 4,793,200	\$ 11,404,200	\$ 11,404,200	\$ 11,404,200
Net Operating Activity	\$ 2,303,177	\$ 1,568,800	\$ 360,088	\$ 728,276	\$ 3,074,264
Beginning Fund Balance	\$ 36,044,701	\$ 38,347,878	\$ 39,916,678	\$ 40,276,766	\$ 41,005,042
Ending Fund Balance	\$ 38,347,878	\$ 39,916,678	\$ 40,276,766	\$ 41,005,042	\$ 44,079,306
Fund Balance % of Expenditures	15.55%	16.21%	15.81%	15.65%	16.48%
Carryforwards & 5% Reserves on Revenue	\$ 25,700,430	\$ 25,643,890	\$ 26,010,565	\$ 26,390,450	\$ 26,784,995
Stability Fund	\$ 12,647,448	\$ 14,272,788	\$ 14,266,201	\$ 14,614,592	\$ 17,294,311

1. Projections are estimates only and subject to change as new information becomes available.
2. Assumes FY 2024-25 Annual FTES with +2.75% on credit FTES for Student Attendance Accounting Method (SAAM) adjustment; In 2025-26, +220 FTES restoration/growth and flat FTES in out years.
3. Assumes Community Supported Status with projected 4% increase on FY 2025-26 property tax revenues; Reduction in nonresident revenue exposure for ongoing expenses in out years.
4. Includes placeholder for FY 2025-26 negotiated compensation items.
5. Increases in operating expenses for known utility and insurance rising costs in FY 2025-26.

12

RESTORATION VS. CONSTRAINT



0.13%
Growth



Restoration Authority - Available for districts to restore FTES declines in subsequent 3-yrs; the FTES values are adjusted by COLA and therefore based on equivalent maximum value not exact FTES counts.



Growth is constrained at the state level, not at the district level, due to availability of fiscal resources.

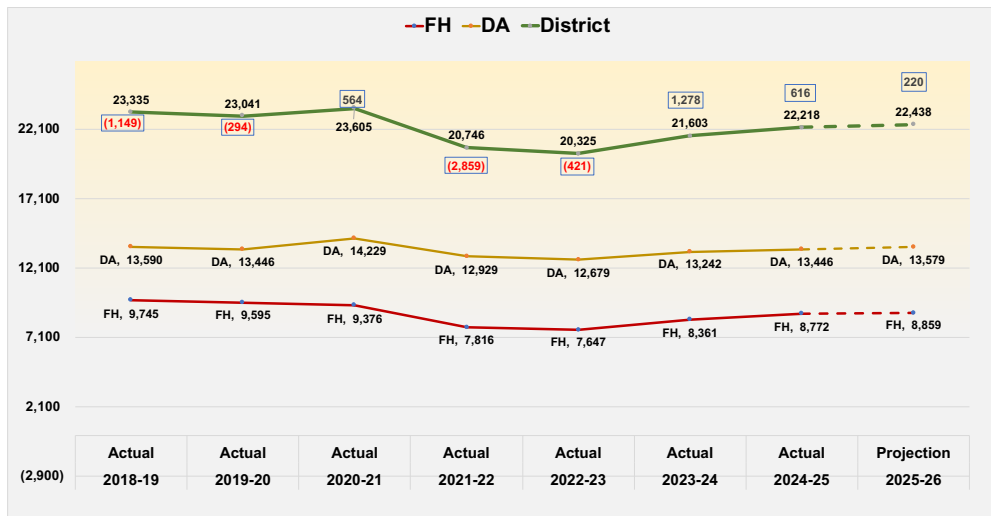


When Restoration Authority is not available, a district can only grow to the extent growth funding is available systemwide through the State Budget.



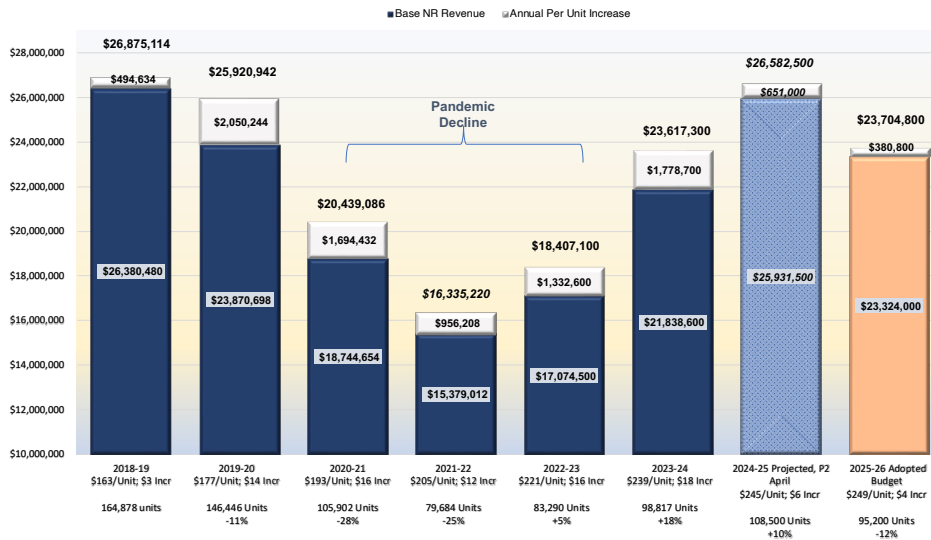
If a district grows more than there is growth funding available, then a district will have unfunded FTES.

RESIDENT FTES PROJECTION



- Final FY 2024-25 FTES was lower than initially projected at P2; there was a second year of FTES Restoration at +616 with COLA assumptions and the SAAM Adjustment.
- FY 2025-26 will target +220 FTES to capture the current maximum value of restoration/growth available while avoiding unfunded FTES.
- The District may move out of Hold Harmless status, if FTES is stable, in FY 2026-27.

NON-RESIDENT REVENUE ANALYSIS



- > The 2025-26 budget will be set at \$23.7M at a 12.3% units decline.
- > Early Fall 2026 Enrollment indications are trending within this range.
- > Given new Basic Aid status, will develop a plan to reduce reliance on this volatile revenue source and shift ongoing expenses from nonresident tuition revenue and devote this to strategic short-term investments.

NEXT STEPS



Districtwide Budget Townhall – October 2025
Foothill College and De Anza College campuses (in person)



IEPI MINI-PRT – September to October 2025
Provide technical support and consultancy to support the Somos Uno Task Force on Resource Allocation Model.



SOMOS UNO TASK FORCE – October 2025 to February 2026
A constituency-groups and interest-based approach in providing recommendations on a new Resource Allocation Model for FY 2026-27.

IN SUMMARY...



FOOTHILL-DE ANZA
Community College District
Educational Excellence + Student Success



The future is brighter than ever ...



Thank You!



Fiscal Year 2025-26 Adopted Budget

The Fiscal Year 2025-26 Adopted Budget marks a pivotal moment for the Foothill-De Anza Community College District. Since its founding, Foothill-De Anza Community College District relied on a combination of local revenues through property taxes, student enrollment fees, and state apportionment as its main source of revenues. This year will be the first year when the District adopts a budget with revenue sources primarily based on local sources as a Community Supported District (also known as a Basic Aid District).

While the metrics for the prior year under the Student Centered Funding Formula (SCFF) did not materialize as projected, the District's community supported status helped bring predictability and stability to its revenue. Without the additional local revenues, the District would have been subject to a funding floor (or minimum funding guarantee) under the SCFF. Nevertheless, the District continues its commitment toward student access, equity, and success as embodied in the SCFF.

This transition signals continued support for students and meeting the District's commitment toward the community it serves despite the volatility of non-resident revenues and its unpredictability. Comprising approximately 10% of the unrestricted general fund, the use of nonresident revenues requires careful strategic planning. Considering these key factors, this adopted budget reflects a responsible and forward-looking financial plan that prioritizes long-term stability, continued investment in student outcomes, and readiness to leverage emerging opportunities and manage risks. The following provides a summary of the key components shaping the District's fiscal outlook for the year ahead focusing on the Unrestricted General Fund.

Summary

The Adopted Budget for fiscal year 2025-26 reflects the latest summary and estimates based on information available on local revenue sources and the State's adopted budget. As updated information becomes available, the succeeding quarterly budget revisions will reflect those changes.

FY 2024-25 SCFF Hold Harmless and FY 2025-26 Minimum Funding Guarantee

The Student Centered Funding Formula (SCFF) adjustments in the base, supplemental, and success allocations included a cost-of-living-adjustment (COLA) of 2.30% as part of the state budget act. The initial projections for FY 2024-25 predicted the District would transition from hold-harmless status which it has been under since the inception of the SCFF in FY 2018-19 to the formula starting in FY 2025-26. Unfortunately, the District's final FY 2024-25 gains in the metrics were not sufficient, which resulted in the District remaining under the minimum funding guarantee.

For the last seven years, the District has benefited from increased annual COLAs applied to its FY 2017-18 apportionment (also known as Total Computational Revenue or TCR) under the Hold Harmless protection, receiving close to an aggregate amount of \$50 million in ongoing funds added to its base apportionment revenue. As a result, revenue growth has been compounded despite the District posting lower SCFF metrics, including significant enrollment declines that would have otherwise reduced its revenue under the SCFF formula calculation. As a result, the FY 2024-25 TCR was the highest calculated amount of the three options which set the fixed funding floor at \$192 million for FY 2025-26 and beyond until the District's metrics under the SCFF calculated revenue exceed the funding floor.

Under the state budget act, starting in FY 2025-26, districts that are not in the formula receive a minimum amount of funding from the state (also known as minimum funding guarantee) until the District's metrics improve. The minimum funding guarantee is equal to the District's apportionment from FY 2024-25. This provision provides stability and protection for districts to ensure a more stable fiscal condition and avoid a decline in services it provides to students. The minimum funding guarantee ended the prior practice of hold harmless funding (compounding COLA to its prior year apportionment). Current SCFF metric projections for Full-Time Equivalent Student (FTES), Supplemental, and Success combined with the projected 2.3% COLA applied on the existing metric values show that Foothill-De Anza will not exceed the fixed FY 2024-25 minimum funding guarantee to close the hold harmless gap. Under this provision, Foothill-De Anza is expected to have a FY 2025-26 apportionment equal to what it received in FY 2024-25 under the SCFF.

State Apportionment Revenue and Community Supported Status

The Adopted Budget plans for \$247.8 million in Unrestricted General Fund revenue, which is approximately \$10.9 million higher compared to the Tentative Budget. Most of the increase is due to \$10.4 million in additional revenues from transitioning to community supported status and \$0.5 million is due to Part-time Faculty Office Hours and Health Reimbursements.

After applying the current proposed COLA of 2.3% to the SCFF metrics under the SCFF, the estimated increase in calculated SCFF revenue is \$191 million, just one million short of the fixed funded floor of \$192.1 million. Therefore, based on the SCFF, the District would have been funded under the minimum guarantee as previously noted. The resident enrollment estimate from P2 was 22,487 FTES, 884 higher or a 4.1% increase in FTES over the prior fiscal year; however, the final FTES for FY 2024-25 is 22,218. The year-to-year increase in enrollment or FTES does not reflect the new Standardized Attendance Accounting Method (SAAM) yet, which projects a further increase in credit FTES and special admit FTES by about 2.75%.

Due to being in a community supported status, the projected additional local revenues amount to approximately \$10.4 million. Being community supported, Foothill-De Anza will no longer receive the Educational Revenue Augmentation Funds or ERAF (positive or negative) from the county consistent with California's Revenue Tax Code and the Education Code of California. This additional revenue opens opportunities for Foothill-De Anza especially to cover the decline in non-resident revenues in the short-term and mitigate this funding source's impact on the ongoing budget.

Nonresident Revenue

Before 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. Ongoing revenue losses were as high as \$5.5 million in a single year and \$10.4 million in the cumulative three-year period from FY 2019-20 through FY 2021-22. These losses were masked by both the previously cited state apportionment revenue growth under the Hold Harmless provision as well as the annual per unit tuition increase of the non-resident cost and therefore did not require a corresponding budget reduction. At this point, the nonresident revenue is the most volatile and unpredictable portion of the District's revenue sources, accounting for roughly 10% or \$23.7 million of the total budgeted revenue.

The pre-pandemic budget was based on FY 2018-19 credit units of 164,800 at \$177 per unit. In contrast, the FY 2025-26 budget assumes 95,200 projected credit units at \$249 per unit. Nonresident revenue is budgeted at \$23.7 million or \$400K lower than the prior year's Adopted Budget. Recent year's actual revenue results for the last two years look very similar and could be considered as "rebounding" in FY 2024-25, but the effect from immediate unit losses now will also be felt more profoundly and will be greater since the per unit value is much higher than in past years. Placing too high a dependence on this very volatile revenue source for ongoing needs

is problematic especially with the current geopolitical events and known visa restrictions and cancelations experienced in recent months and with so many uncertainties in the near future. After careful examination of the budget risk, this funding source requires a plan to shift from supporting ongoing expenditures.

The District will be developing a revenue strategy to reduce the ongoing dependency on nonresident revenue, thereby insulating the General Fund budget from revenue volatility that could lead to hasty budget cuts related to uncontrollable worldwide events and federal actions beyond its control. The most prudent strategy is to apply and use nonresident revenues to grow the reserves for uncertainty and to support one-time short-term strategic investments. Given the District's experience with how quickly the nonresident revenue can fluctuate, it is very risky to support recurring ongoing expenditures with this revenue source. Strategies to address this volatility is part of the charge of the new Somos Uno Task Force on Resource Allocation the Chancellor launched.

Expenditures

The total estimated general fund expenditures and net transfers is projected at \$246.2 million with an overall ongoing expense increase of \$7.7 million from Tentative Budget.

Summary of the ongoing increases:

- \$ 4.65 million increase in salaries net of newly added positions, position eliminations, other position changes, and anticipated salary adjustments.
- \$ 2.7 million increase in medical premiums costs and other anticipated benefits costs.
- \$ 0.4 million in combined categories of materials, operating, and support transfers related to general fund support to the parking and special education funds.

Projected Net Operating Activity, Fund Balance, and Stability Fund

The Adopted Budget includes a preliminary net operating activity of \$1.56 million and an ending fund balance of \$39.9 million. The District's Stability Fund balance is critical for covering any actual revenue shortfalls, midyear state budget cuts, fund strategic one-time or short-term investments, or to offset structural deficits at the end of the year or planned in future years. The Stability Fund balance projected on June 30, 2026, is approximately \$14.2 million. Rebuilding this fund balance will help position the District to manage future economic and fiscal downturns and challenges.

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 \$40.5 million for the District, at minimum, using only the Unrestricted General Fund as the basis. In the budget, the total Reserve Fund (5% of revenues per Board Policy) plus the Stability Fund is projected to be \$26.6 million or 10.8% of total expenses and transfers.

New Fiscal Realities and Planning Ahead

As a community supported district, Foothill-De Anza's financial outlook is relatively more stable than before. While the District is now shielded from state-level economic volatility, local (county and district) economic volatility now applies. The location of the District in the Bay Area will help manage the local risks as a community supported district. In the past economic downturns, Bay Area led the way in the over-all state economic

recovery. While there are benefits of being a community supported district, there are also additional accountability measures and other disciplines needed to address and anticipate potential risks that require careful planning. Unlike in an apportionment-based district, community supported districts receive the majority of their revenue twice a year. The state will no longer provide stability funding support, especially to ease cashflow pressures. It is, therefore, prudent and necessary for the District to prioritize and establish sufficient and higher reserves under the new funding model. Having these additional reserves will strengthen and protect the District's fiscal position against sudden fluctuations in property tax revenues, student enrollment fees, and other revenue sources to ensure continuity of stable operations and timely payment of obligations.

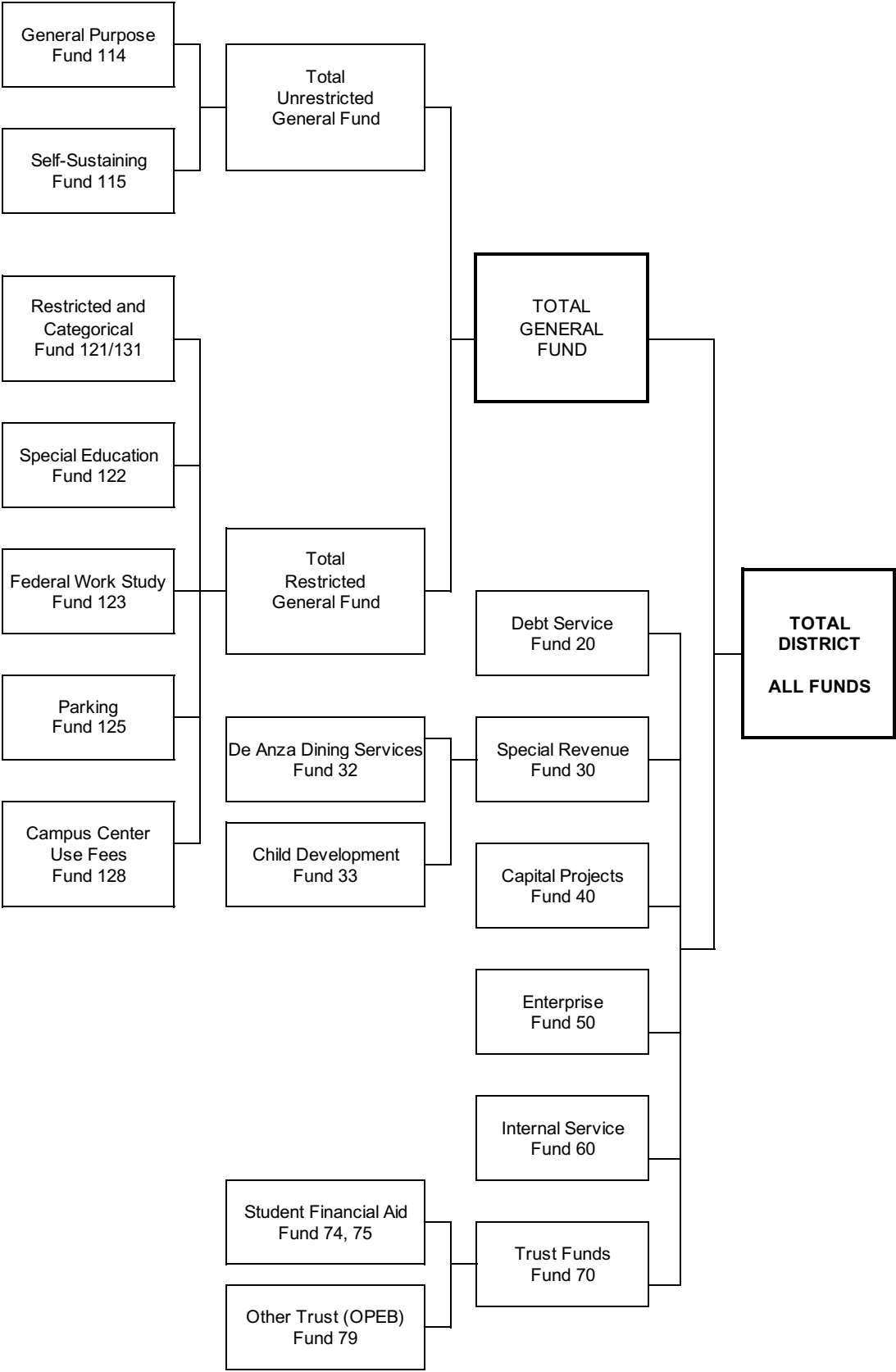
Despite being community supported, it is still imperative for Foothill-De Anza to increase its SCFF metrics because categorical funds and programs rely on the SCFF metrics. The District will continue to receive these restricted funds (categorically funded programs) based on the SCFF metrics. Continued monitoring and improving on the metrics, particularly on the supplemental and success metrics of the SCFF is critical in ensuring continued student success.

Conclusion

Foothill-De Anza Community College District celebrates a new milestone as a community-supported district, a fiscal reality that provides more stability on funding to further achieve its mission of educational excellence and student success. Coupled with its commitment to equity, the District is in a better position to use its fiscal resources to become one step closer to being the employer of choice, attuned to the needs of the local and greater community it serves and opens more opportunities to students to succeed and achieve social justice and economic mobility.

Foothill College, De Anza College, the Foothill-De Anza Foundation, the Krauss Center for Innovation, the California Virtual Campus Open Education Initiative (CVC-OEI), and the Digital Center for Transformation, Equity, and Innovation play an invaluable role in placing a mark of service and equity not just in the local service area we serve but also in the great state of California!

ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2025-26
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	\$ 3,530,221	\$ 0	\$ 528,658	\$ 0	\$ 0	\$ 4,058,879	\$ 4,058,879
State Revenue	22,490,100	5,216,213	27,706,313	46,550,761	4,550,740	0	0	0	51,101,501	78,807,814
Local Revenue	225,291,200	7,472,926	232,764,126	2,480,000	0	0	48,345	1,680,000	4,208,345	236,972,471
TOTAL REVENUE	\$ 247,781,300	\$ 12,689,139	\$ 260,470,439	\$ 52,560,981	\$ 4,550,740	\$ 528,658	\$ 48,345	\$ 1,680,000	\$ 59,368,724	\$ 319,839,164
EXPENSES										
Certificated Salaries	\$ 97,953,029	\$ 902,810	\$ 98,855,839	\$ 10,730,403	\$ 3,298,976	\$ 0	\$ 0	\$ 91,965	\$ 14,121,344	\$ 112,977,183
Classified Salaries	48,681,533	2,953,921	51,635,454	14,468,444	3,063,085	704,877	1,622,626	870,733	20,729,765	72,365,219
Employee Benefits	63,960,701	1,430,150	65,390,851	8,917,708	2,362,112	0	512,171	475,009	12,267,000	77,657,852
Materials and Supplies	2,888,281	244,450	3,132,731	2,612,730	11,000	0	0	55,043	2,678,773	5,811,504
Operating Expenses	21,443,337	3,556,850	25,000,187	7,525,366	60,000	0	30,000	130,000	7,745,366	32,745,553
Capital Outlay	3,316,547	231,000	3,547,547	7,210,213	7,000	0	0	125,000	7,342,213	10,889,760
TOTAL EXPENSES	\$ 238,243,429	\$ 9,319,181	\$ 247,562,610	\$ 51,464,865	\$ 8,802,173	\$ 704,877	\$ 2,164,797	\$ 1,747,750	\$ 64,884,462	\$ 312,447,072
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,251,433	\$ 176,219	\$ 2,116,452	\$ 0	\$ 6,544,104	\$ 6,544,104
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	75,000	(75,000)	0	0	0	0	0	0	0	0
Transfers-out	(8,044,104)	0	(8,044,104)	0	0	0	0	0	0	(8,044,104)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(3,913,660)	0	0	0	0	(3,913,660)	(3,913,660)
TOTAL TRANSFERS/OTHER SOURCES	\$ (7,969,104)	\$ (75,000)	\$ (8,044,104)	\$ (3,913,660)	\$ 4,251,433	\$ 176,219	\$ 2,116,452	\$ 0	\$ 2,630,444	\$ (5,413,660)
FUND BALANCE										
Net Change in Fund Balance	\$ 1,568,767	\$ 3,294,958	\$ 4,863,726	\$ (2,817,543)	\$ 0	\$ 0	\$ 0	\$ (67,750)	\$ (2,885,293)	\$ 1,978,433
Beginning Balance, July 1	38,347,877	13,797,064	52,144,941	22,174,049	0	0	0	836,672	23,010,721	75,155,662
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 39,916,644	\$ 17,092,023	\$ 57,008,667	\$ 19,356,506	\$ 0	\$ 0	\$ 0	\$ 768,922	\$ 20,125,428	\$ 77,134,094

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2025-26
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	\$ 4,058,879	\$ 0	\$ 0	\$ 30,000	\$ 0	\$ 0	\$ 26,212,582	\$ 0	\$ 30,301,461	\$ 0
State Revenue	78,807,814	0	0	1,671,664	6,148,310	0	8,700,000	0	95,327,788	0
Local Revenue	236,972,471	82,538,825	0	3,000,000	2,125,000	0	1,350,000	0	325,986,296	81,727,400
TOTAL REVENUE	\$ 319,839,164	\$ 82,538,825	\$ 0	\$ 4,701,664	\$ 8,273,310	\$ 0	\$ 36,262,582	\$ 0	\$ 451,615,544	\$ 81,727,400
EXPENSES										
Certificated Salaries	\$ 112,977,183	\$ 0	\$ 0	\$ 193,059	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113,170,242	\$ 0
Classified Salaries	72,365,219	0	126,347	2,642,058	1,435,319	0	0	0	76,568,943	0
Employee Benefits	77,657,852	0	67,002	1,340,632	635,403	0	0	0	79,700,888	81,727,400
Materials and Supplies	5,811,504	0	0	370,797	0	0	0	0	6,182,301	0
Operating Expenses	32,745,553	0	0	150,000	16,813,661	0	1,350,000	0	51,059,214	0
Capital Outlay	10,889,760	0	0	100,000	116,845,076	0	0	0	127,834,836	0
TOTAL EXPENSES	\$ 312,447,072	\$ 0	\$ 193,348	\$ 4,796,546	\$ 135,729,459	\$ 0	\$ 1,350,000	\$ 0	\$ 454,516,425	\$ 81,727,400
TRANSFERS AND OTHER										
Transfers-in	\$ 6,544,104	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,500,000	\$ 8,044,104	\$ 0
Other Sources	0	0	0	0	151,000,000	0	0	0	151,000,000	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(8,044,104)	0	0	0	0	0	0	0	(8,044,104)	0
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	(3,913,660)	(82,538,825)	0	0	0	0	(34,912,582)	0	(121,365,066)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (5,413,660)	\$ (82,538,825)	\$ 0	\$ 0	\$ 151,000,000	\$ 0	\$ (34,912,582)	\$ 1,500,000	\$ 29,634,934	\$ 0
FUND BALANCE										
Net Change in Fund Balance	\$ 1,978,433	\$ 0	\$ (193,348)	\$ (94,882)	\$ 23,543,851	\$ 0	\$ 0	\$ 1,500,000	\$ 26,734,053	\$ 0
Beginning Balance, July 1	75,155,662	82,534,137	280,795	4,438,429	150,906,628	1,801,399	15,025	45,706,166	360,838,241	0
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 77,134,094	\$ 82,534,137	\$ 87,447	\$ 4,343,547	\$ 174,450,479	\$ 1,801,399	\$ 15,025	\$ 47,206,166	\$ 387,572,294	\$ 0

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2025-26

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 Fund 50	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	
114				4,251,433	176,219	2,116,452									1,500,000	8,044,104
115	75,000															75,000
121/131																0
122																0
123																0
125																0
128																0
20																0
32																0
33																0
40																0
50																0
60																0
74/75																0
79																0
Total	\$ 75,000	\$ -	\$ -	\$ 4,251,433	\$ 176,219	\$ 2,116,452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 8,119,104

Inter-Fund Transfers:

- Fund 114 to 122: \$ 4,251,433 for Special Ed match
- Fund 114 to 123: 176,219 for Work Study Program
- Fund 114 to 125: 2,116,452 to offset Parking Fund operating deficit
- Fund 114 to 79: 1,500,000 for 2025-26 OPEB Liability

Intra-Fund Transfers (Between Unrestricted General Funds):

- Fund 115 to 114: \$ 75,000 for Foothill commencement

GENERAL PURPOSE FUND**Fund 114**

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

Under the Community Supported funding model, in addition to the main sources of local property taxes and enrollment fees, the district also continues to receive the state allocation of the 2015-16 Full-Time Faculty Hiring (FTFH) funds plus the Education Protection Act (EPA) funds at \$100 per funded Full-Time Equivalent Student (FTES) as prescribed under the SCFF. The total unrestricted general purpose fund revenue for FY 2025-26 is \$247,781,300.

For Fiscal Year 2025-26, 82% of the revenue is from basic aid, 10% from nonresident tuition with the remaining 8% from state and various other local sources.

Basic Aid of \$202.9 million revenue is comprised of the following local and state funds:

- Local - Property Taxes \$180,672,400 (73%)
- Local - Student Enrollment Fees \$17,953,400 (7%)
- State - Full-Time Faculty Hiring Funds \$2,106,500 (1%)
- State - EPA (Educational Protection Act - Prop 30) Proceeds \$2,243,400 (1%)

The other state and local revenue sources of \$44.8 million is comprised of:

- State - Lottery Proceeds \$4,729,500 (2%)
- Local - Nonresident Tuition \$23,704,800 (10%)
- Other State and Local - \$16,371,300 (6%)

General Purpose Fund expenses account for the majority of the district's operating expenses.

For FY 2025-26, the total budgeted expenses and transfers are \$246,212,532. Ongoing salaries and benefits comprise 85.53% of the total budgeted general fund expenses totaling \$210,595,263 with the remaining 14.47 % or \$35,617,269 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 10.47% or \$25,777,219 of the total general fund expenses. The remaining 4% constitutes the campuses' and Central Services' discretionary B budget of \$9,840,050.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 114
Unrestricted General Purpose**

REVENUE	2024-25		2025-26				Total Budget Fund 114
	Adopted Budget	YTD Actuals	Foothill College	De Anza College	Central Services	District-Wide	
State							
Apportionment	\$ 2,764,500	\$ 2,906,185	\$ 0	\$ 0	\$ 0	\$ 2,802,600	\$ 2,802,600
EPA Proceeds	26,742,000	2,138,141	0	0	0	2,243,400	2,243,400
State Lottery	4,598,300	5,046,087	0	0	0	4,729,500	4,729,500
Mandated Cost Block Grant	771,300	749,094	0	0	0	810,100	810,100
STRS On-Behalf Payments	6,354,500	6,357,015	0	0	0	6,354,500	6,354,500
Full-Time Faculty Hiring	3,722,300	3,722,295	0	0	0	3,722,300	3,722,300
Other State	1,616,700	2,580,832	0	0	0	1,827,700	1,827,700
Total State Revenue	\$ 46,569,600	\$ 23,499,649	\$ 0	\$ 0	\$ 0	\$ 22,490,100	\$ 22,490,100
Local							
Property Taxes	\$ 146,066,000	\$ 172,841,405	\$ 0	\$ 0	\$ 0	\$ 180,230,000	\$ 180,230,000
Resident Enrollment (Gross)	17,462,332	18,566,956	451,300	225,300	0	17,953,400	18,630,000
Non-Resident Enrollment	24,132,500	26,009,512	0	0	0	23,704,800	23,704,800
Interest Income	1,000,000	7,072,764	0	0	0	2,200,000	2,200,000
Other Local	501,900	921,815	155,900	320,500	50,000	0	526,400
Total Local Revenue	\$ 189,162,732	\$ 225,412,452	\$ 607,200	\$ 545,800	\$ 50,000	\$ 224,088,200	\$ 225,291,200
TOTAL REVENUE	\$ 235,732,332	\$ 248,912,101	\$ 607,200	\$ 545,800	\$ 50,000	\$ 246,578,300	\$ 247,781,300
EXPENSES							
Contract Teachers	\$ 43,754,412	\$ 36,229,629	\$ 18,609,937	\$ 23,485,678	\$ 0	\$ 0	\$ 42,095,615
Contract Non-Teachers	17,206,373	19,430,202	7,162,316	9,525,804	1,554,384	0	18,242,504
Other Teachers	32,343,937	41,320,273	9,973,800	22,730,100	0	0	32,703,900
Other Non-Teachers	366,500	1,855,680	158,592	265,118	0	4,487,300	4,911,010
Total Certificated Salaries	\$ 93,671,222	\$ 98,835,783	\$ 35,904,645	\$ 56,006,700	\$ 1,554,384	\$ 4,487,300	\$ 97,953,029
Contract Non-Instructional	\$ 41,688,598	\$ 37,369,599	\$ 7,376,433	\$ 11,952,661	\$ 23,031,491	\$ 0	\$ 42,360,585
Contract Instructional Aides	2,799,072	2,668,345	535,561	2,223,306	0	0	2,758,867
Other Non-Instructional	1,620,296	3,120,403	300,902	616,035	194,084	2,451,060	3,562,081
Other Instructional Aides	0	0	0	0	0	0	0
Students	0	883,987	0	0	0	0	0
Students-FWS	0	0	0	0	0	0	0
Total Classified Salaries	\$ 46,107,966	\$ 44,042,334	\$ 8,212,896	\$ 14,792,002	\$ 23,225,575	\$ 2,451,060	\$ 48,681,533
Total Salaries	\$ 139,779,188	\$ 142,878,118	\$ 44,117,541	\$ 70,798,702	\$ 24,779,959	\$ 6,938,360	\$ 146,634,562
Total Staff Benefits	\$ 60,508,683	\$ 63,376,305	\$ 13,218,091	\$ 19,814,457	\$ 11,593,407	\$ 19,334,746	\$ 63,960,701
Total Materials and Supplies	\$ 2,883,443	\$ 3,337,172	\$ 1,098,948	\$ 505,070	\$ 1,284,263	\$ 0	\$ 2,888,281
Contracted Services	\$ 173,100	\$ 5,099,233	\$ 0	\$ 0	\$ 0	\$ 158,000	\$ 158,000
Lease of Equipment & Facilities	96,200	225,354	0	0	0	120,000	120,000
Utilities	4,419,559	6,867,193	0	0	0	6,386,859	6,386,859
Other Operating	14,686,629	8,842,903	1,317,423	631,772	3,098,726	9,730,557	14,778,478
Total Operating	\$ 19,375,488	\$ 21,034,682	\$ 1,317,423	\$ 631,772	\$ 3,098,726	\$ 16,395,416	\$ 21,443,337
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	461,242	0	0	0	0	0
Other Capital Outlay	3,190,816	2,346,083	227,000	116,024	84,000	2,889,523	3,316,547
Total Capital Outlay	\$ 3,190,816	\$ 2,807,324	\$ 227,000	\$ 116,024	\$ 84,000	\$ 2,889,523	\$ 3,316,547
TOTAL EXPENSES	\$ 225,737,619	\$ 233,433,601	\$ 59,979,003	\$ 91,866,025	\$ 40,840,355	\$ 45,558,045	\$ 238,243,429
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0	0	0
Intrafund Transfers	50,000	236,496	75,000	0	0	0	75,000
Transfers-out	(9,212,604)	(13,411,821)	0	0	0	(8,044,104)	(8,044,104)
Contingency	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ (9,162,604)	\$ (13,175,324)	\$ 75,000	\$ 0	\$ 0	\$ (8,044,104)	\$ (7,969,104)
Net Change in Fund Balance	\$ 832,109	\$ 2,303,175	\$ (59,296,803)	\$ (91,320,225)	\$ (40,790,355)	\$ 192,976,151	\$ 1,568,767
Beginning Balance, July 1	36,044,701	36,044,701	0	0	0	0	38,347,877
Adjustments to Beginning Balance	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 36,876,811	\$ 38,347,877	\$ (59,296,803)	\$ (91,320,225)	\$ (40,790,355)	\$ 192,976,151	\$ 39,916,644

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**

REVENUE	2024-25		2025-26			Total Budget Fund 115
	Adopted Budget	YTD Actuals	Foothill College	De Anza College	Central Services	
State						
Apprenticeship	\$ 4,974,328	\$ 3,881,296	\$ 5,216,213	\$ 0	\$ 0	\$ 5,216,213
STRS On-Behalf Payments	0	17,636	0	0	0	0
Other State	0	51,042	0	0	0	0
Total State Revenue	\$ 4,974,328	\$ 3,949,974	\$ 5,216,213	\$ 0	\$ 0	\$ 5,216,213
Local						
Contract Services	\$ 53,500	\$ 72,355	\$ 48,000	\$ 0	\$ 0	\$ 48,000
Facilities Rental	1,465,000	2,034,553	950,000	1,200,000	0	2,150,000
Field Trip Revenue	168,000	365,314	300,000	0	0	300,000
Sales	147,000	213,452	0	212,000	0	212,000
Short Courses	94,000	108,239	20,000	39,500	0	59,500
Other Local	4,432,796	2,170,625	328,500	1,659,377	2,715,549	4,703,426
Total Local Revenue	\$ 6,360,296	\$ 4,964,538	\$ 1,646,500	\$ 3,110,877	\$ 2,715,549	\$ 7,472,926
TOTAL REVENUE	\$ 11,334,624	\$ 8,914,512	\$ 6,862,713	\$ 3,110,877	\$ 2,715,549	\$ 12,689,139
EXPENSES						
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	431,852	424,463	248,402	192,408	0	440,810
Other Teachers	370,800	543,114	422,000	0	0	422,000
Other Non-Teachers	47,050	41,414	20,000	20,000	0	40,000
Total Certificated Salaries	\$ 849,702	\$ 1,008,991	\$ 690,402	\$ 212,408	\$ 0	\$ 902,810
Contract Non-Instructional	\$ 2,029,098	\$ 2,016,608	\$ 808,886	\$ 1,437,428	\$ 192,107	\$ 2,438,421
Contract Instructional Aides	0	0	0	0	0	0
Other Non-Instructional	457,000	732,447	143,000	372,500	0	515,500
Other Instructional Aides	0	0	0	0	0	0
Students	0	28,500	0	0	0	0
Students-FWS	0	0	0	0	0	0
Total Classified Salaries	\$ 2,486,098	\$ 2,777,555	\$ 951,886	\$ 1,809,928	\$ 192,107	\$ 2,953,921
Total Salaries	\$ 3,335,800	\$ 3,786,546	\$ 1,642,288	\$ 2,022,336	\$ 192,107	\$ 3,856,731
Total Staff Benefits	\$ 1,201,253	\$ 1,316,457	\$ 536,582	\$ 800,743	\$ 92,825	\$ 1,430,150
Total Materials and Supplies	\$ 182,250	\$ 242,671	\$ 136,550	\$ 107,900	\$ 0	\$ 244,450
Contracted Services	\$ 0	\$ 3,197,567	\$ 0	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	24,612	0	0	0	0
Utilities	0	872	0	0	0	0
Other Operating	3,310,960	730,107	636,850	505,000	2,415,000	3,556,850
Total Operating	\$ 3,310,960	\$ 3,953,158	\$ 636,850	\$ 505,000	\$ 2,415,000	\$ 3,556,850
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	15,000	307,689	0	0	0	0
Other Capital Outlay	290,000	10,148	1,000	230,000	0	231,000
Total Capital Outlay	\$ 305,000	\$ 317,837	\$ 1,000	\$ 230,000	\$ 0	\$ 231,000
TOTAL EXPENSES	\$ 8,335,263	\$ 9,616,669	\$ 2,953,270	\$ 3,665,979	\$ 2,699,932	\$ 9,319,181
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0	0
Intrafund Transfers	(50,000)	(236,496)	(64,334)	42,665	(53,331)	(75,000)
Transfers-out	0	(850,000)	0	0	0	0
Other Outgo	0	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (50,000)	\$ (1,086,496)	\$ (64,334)	\$ 42,665	\$ (53,331)	\$ (75,000)
Net Change in Fund Balance	\$ 2,949,361	\$ (1,788,653)	\$ 3,845,109	\$ (512,437)	\$ (37,713)	\$ 3,294,958
Beginning Balance, July 1	15,585,717	15,585,717	7,313,957	5,906,103	577,006	13,797,064
Adjustments to Beginning Balance	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 18,535,078	\$ 13,797,064	\$ 11,159,066	\$ 5,393,666	\$ 539,292	\$ 17,092,023

**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 2025-26, the district is budgeting \$3.5 million in federal, \$46.5 million in state, and \$2.5 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 2025-26, the allocation is \$1.05 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 2025-26 the district is budgeting \$15.2 million in funding from the combined categorical programs.

Instructional Equipment and Library Materials (Block Grant): The district is budgeting \$1.5 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 2025-26 CVC-OEI received a fourth contract for 15 months totaling \$9 million. For 2025-26 we are budgeting \$10.3 million which includes carryforwards from 2024-25.

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 2025-26 the district is budgeting \$684K.

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 2025-26 the district is budgeting \$4.25 million.

Health Services Fees: Health Services fees are set by the state, and we are mandated to provide a fixed level of services. These fees are collected from students and are restricted 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, and the number of students successfully completing a career education goal or transferring, reducing, and eliminating achievement gaps. The district is budgeting \$3.4 million in fiscal year 2025-26.

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

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) originally received \$525K of federal funding to be spent over a three-year period ending June 30, 2025 but De Anza received a no cost extension moving the end date for the grant to June 30, 2026. 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 2025-26 is \$741K.

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 2025-26 is \$597K.

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 2025-26 the district is budgeting \$261K.

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 \$3.8 million over 6 years, ending on July 31, 2027.

Local and Systemwide Technology and Data Security: The 2023 Budget Act provides these funds for districts to implement local and systemwide technology and data security measures and hire local cybersecurity staff to support improved oversight of fraud mitigation, online learning quality, and cybersecurity efforts. For fiscal year 2025-26 the district is budgeting \$175K.

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

REVENUE	2024-25		2025-26			
	Adopted Budget	YTD Actuals	Foothill College	De Anza College	Central Services	Total Budget Fund 121/131
WIA	\$ 5,000	\$ 17,246	\$ 0	\$ 10,000	\$ 0	\$ 10,000
Financial Aid Admin. Allowance	21,000	34,180	18,000	15,000	0	33,000
Perkins Career & Tech Ed Act (CTEA)	1,069,295	1,100,762	372,257	677,445	0	1,049,702
National Science Foundation (NSF)	180,591	103,195	0	229,044	0	229,044
Other Federal	533,374	683,356	1,525,101	483,374	200,000	2,208,475
Total Federal Revenue	\$ 1,809,260	\$ 1,938,738	\$ 1,915,358	\$ 1,414,863	\$ 200,000	\$ 3,530,221
Student Equity & Achievement	\$ 12,949,302	\$ 12,367,471	\$ 4,944,390	\$ 6,204,153	\$ 0	\$ 11,148,543
Board Financial Assistance Program	1,293,679	1,165,285	341,734	559,617	0	901,351
Staff Diversity	347,221	54,415	15,972	15,972	106,944	138,888
EOPS (Parts A & B)	2,651,310	2,854,334	798,200	1,720,544	0	2,518,744
CARE	176,595	165,007	82,723	85,042	0	167,765
Instructional Equipment Block Grant	4,839,926	900,376	500,000	1,000,000	0	1,500,000
Online Education Initiative (OEI)	10,263,521	10,410,485	0	0	10,290,000	10,290,000
CalWORKs	396,962	379,357	0	361,512	0	361,512
STRS On-Behalf Payments	0	613,336	0	0	0	0
Lottery (Prop 20)	1,974,068	2,385,549	0	0	0	0
Other State	19,254,385	17,416,205	8,271,274	10,732,383	520,301	19,523,958
Total State Revenue	\$ 54,146,968	\$ 48,711,819	\$ 14,954,293	\$ 20,679,222	\$ 10,917,245	\$ 46,550,761
Health Service Fees	\$ 1,650,000	\$ 1,792,979	\$ 700,000	\$ 1,100,000	\$ 0	\$ 1,800,000
Other Local	694,946	1,137,429	0	180,000	500,000	680,000
Total Local Revenue	\$ 2,344,946	\$ 2,930,408	\$ 700,000	\$ 1,280,000	\$ 500,000	\$ 2,480,000
TOTAL REVENUE	\$ 58,301,174	\$ 53,580,965	\$ 17,569,651	\$ 23,374,085	\$ 11,617,245	\$ 52,560,981
EXPENSES						
Contract Teachers	\$ 288,377	\$ 40,844	\$ 0	\$ 222,971	\$ 0	\$ 222,971
Contract Non-Teachers	6,938,850	7,162,102	2,908,401	3,959,066	328,889	7,196,356
Other Teachers	0	487,443	0	0	0	0
Other Non-Teachers	1,528,777	1,835,156	1,722,251	1,438,824	150,000	3,311,075
Total Certificated Salaries	\$ 8,756,004	\$ 9,525,545	\$ 4,630,652	\$ 5,620,862	\$ 478,889	\$ 10,730,403
Contract Non-Instructional	\$ 13,010,300	\$ 11,255,234	\$ 4,201,782	\$ 4,916,142	\$ 2,448,586	\$ 11,566,511
Contract Instructional Aides	98,741	98,660	7,983	98,754	0	106,738
Other Non-Instructional	1,900,310	1,476,908	719,540	988,978	44,431	1,752,949
Other Instructional Aides	0	0	0	0	0	0
Students	248,000	1,563,226	420,000	622,247	0	1,042,247
Total Classified Salaries	\$ 15,257,351	\$ 14,394,028	\$ 5,349,306	\$ 6,626,121	\$ 2,493,017	\$ 14,468,444
Total Salaries	\$ 24,013,355	\$ 23,919,573	\$ 9,979,958	\$ 12,246,983	\$ 2,971,907	\$ 25,198,847
Total Staff Benefits	\$ 9,165,981	\$ 9,693,062	\$ 3,414,551	\$ 4,215,952	\$ 1,287,206	\$ 8,917,708
Total Materials and Supplies	\$ 3,819,843	\$ 2,291,010	\$ 1,021,511	\$ 1,548,219	\$ 43,000	\$ 2,612,730
Contracted Services	\$ 5,850,207	\$ 5,202,080	\$ 1,765,550	\$ 1,219,461	\$ 2,775,870	\$ 5,760,881
Lease of Equipment & Facilities	0	1,650	0	0	0	0
Utilities	0	32,029	0	0	0	0
Other Operating	2,671,852	2,354,041	875,848	711,331	177,307	1,764,485
Total Operating	\$ 8,522,060	\$ 7,589,800	\$ 2,641,398	\$ 1,930,791	\$ 2,953,177	\$ 7,525,366
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	4,819,054	2,337,190	759,959	1,665,075	4,785,179	7,210,213
Other Capital Outlay	5,100,000	4,952,011	0	0	0	0
Total Capital Outlay	\$ 9,919,054	\$ 7,289,201	\$ 759,959	\$ 1,665,075	\$ 4,785,179	\$ 7,210,213
TOTAL EXPENSES	\$ 55,440,294	\$ 50,782,647	\$ 17,817,376	\$ 21,607,020	\$ 12,040,469	\$ 51,464,865
Transfers-in	\$ 600,000	\$ 1,221,816	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0	0
Intrafund Transfers	0	0	1,350,000	960,000	(2,310,000)	0
Transfers-out	0	(599,220)	0	0	0	0
Other Outgo/Grants in Aid	(6,150,880)	(5,478,323)	(1,102,276)	(2,811,384)	0	(3,913,660)
TOTAL TRANSFERS/OTHER SOURCES	\$ (5,550,880)	\$ (4,855,727)	\$ 247,725	\$ (1,851,384)	\$ (2,310,000)	\$ (3,913,660)
Net Change in Fund Balance	\$ (2,690,000)	\$ (2,057,409)	\$ 0	\$ (84,319)	\$ (2,733,224)	\$ (2,817,543)
Beginning Balance, July 1	24,231,458	24,231,458	3,651,976	6,138,297	12,383,776	22,174,049
Adjustments to Beginning Balance	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 21,541,458	\$ 22,174,049	\$ 3,651,976	\$ 6,053,978	\$ 9,650,552	\$ 19,356,506

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 2025-26 adopted budget, we anticipate receiving approximately \$4.55 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$8.8 million. The district anticipates transferring in \$4.25 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**

REVENUE	2024-25		2025-26		
	Adopted Budget	YTD Actuals	Foothill College	De Anza College	Total Budget Fund 122
Federal					
CTEA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0	0	0
Total Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State					
Special Education Apportionment	\$ 4,790,253	\$ 4,790,253	\$ 1,593,333	\$ 2,957,407	\$ 4,550,740
Department of Rehabilitation	0	0	0	0	0
STRS On-Behalf Payments	0	258,883	0	0	0
Total State Revenue	\$ 4,790,253	\$ 5,049,136	\$ 1,593,333	\$ 2,957,407	\$ 4,550,740
Local					
Other Local	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Local Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 4,790,253	\$ 5,049,136	\$ 1,593,333	\$ 2,957,407	\$ 4,550,740
EXPENSES					
Contract Teachers	\$ 939,612	\$ 674,958	\$ 343,094	\$ 537,699	\$ 880,793
Contract Non-Teachers	1,809,285	1,933,330	633,058	1,148,918	1,781,976
Other Teachers	636,207	646,254	402,500	233,707	636,207
Other Non-Teachers	0	87,768	0	0	0
Total Certificated Salaries	\$ 3,385,103	\$ 3,342,310	\$ 1,378,652	\$ 1,920,324	\$ 3,298,976
Contract Non-Instructional	\$ 1,797,224	\$ 1,657,984	\$ 491,307	\$ 1,339,822	\$ 1,831,129
Contract Instructional Aides	1,082,974	1,062,317	0	1,134,347	1,134,347
Other Non-Instructional	97,610	111,714	21,220	76,389	97,609
Other Instructional Aides	0	0	0	0	0
Students	0	46,672	0	0	0
Students-FWS	0	0	0	0	0
Total Classified Salaries	\$ 2,977,808	\$ 2,878,687	\$ 512,527	\$ 2,550,558	\$ 3,063,085
Total Salaries	\$ 6,362,911	\$ 6,220,997	\$ 1,891,179	\$ 4,470,882	\$ 6,362,061
Total Staff Benefits	\$ 2,327,062	\$ 2,816,427	\$ 608,012	\$ 1,754,100	\$ 2,362,112
Total Materials and Supplies	\$ 11,000	\$ 41,656	\$ 5,000	\$ 6,000	\$ 11,000
Contracted Services	\$ 0	\$ 209,012	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0	0
Utilities	0	0	0	0	0
Other Operating	60,000	65,571	15,000	45,000	60,000
Total Operating	\$ 60,000	\$ 274,583	\$ 15,000	\$ 45,000	\$ 60,000
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	13,359	0	0	0
Other Capital Outlay	7,000	2,490	5,000	2,000	7,000
Total Capital Outlay	\$ 7,000	\$ 15,849	\$ 5,000	\$ 2,000	\$ 7,000
TOTAL EXPENSES	\$ 8,767,973	\$ 9,369,512	\$ 2,524,191	\$ 6,277,982	\$ 8,802,173
Transfers-in	\$ 3,977,720	\$ 4,320,376	\$ 930,858	\$ 3,320,575	\$ 4,251,433
Other Sources	0	0	0	0	0
Transfers-out	0	0	0	0	0
Contingency	0	0	0	0	0
Other Outgo	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 3,977,720	\$ 4,320,376	\$ 930,858	\$ 3,320,575	\$ 4,251,433
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0	0	0
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

FEDERAL WORK STUDY**Fund 123**

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 123
Federal Work Study**

REVENUE	2024-25		2025-26		
	Adopted Budget	YTD Actuals	Foothill College	De Anza College	Total Budget Fund 123
Federal					
Federal Work Study	\$ 492,149	\$ 488,753	\$ 160,048	\$ 368,610	\$ 528,658
Other Federal	0	0	0	0	0
TOTAL REVENUE	\$ 492,149	\$ 488,753	\$ 160,048	\$ 368,610	\$ 528,658
EXPENSES					
Other Non-Teachers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Non-Instructional	\$ 0	\$ 42,089	\$ 0	\$ 0	\$ 0
Students-FWS	492,149	406,049	213,397	491,480	704,877
Total Classified Salaries	\$ 492,149	\$ 448,138	\$ 213,397	\$ 491,480	\$ 704,877
Total Staff Benefits	\$ 0	\$ 21,057	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 492,149	\$ 469,196	\$ 213,397	\$ 491,480	\$ 704,877
Transfers-in	\$ 0	\$ 32,217	\$ 53,349	\$ 122,870	\$ 176,219
Other Sources	0	0	0	0	0
Transfers-out	0	(51,774)	0	0	0
Other Outgo	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	(\$19,557)	\$ 53,349	\$ 122,870	\$ 176,219
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0	0	0
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

PARKING**Fund 125**

Fees from parking permits are governed by the state Education Code section 76360. The purpose of the fund is to collect 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, and 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 continues to provide free parking for students and staff. However, daily parking fees for guests and visitors are being restored in fiscal year 2025-26. The operating expenses of \$2.1 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**

REVENUE	2024-25		2025-26
	Adopted Budget	YTD Actuals	Total Budget Fund 125
State			
Other State	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Decals	\$ 0	\$ 0	\$ 0
Daily Permits	0	0	48,345
Special Events Parking	0	296	0
Other Local Revenue	0	9,986	0
Total Local Revenue	\$ 0	\$ 10,282	\$ 48,345
TOTAL REVENUE	\$ 0	\$ 10,282	\$ 48,345
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	\$ 889,096	\$ 708,324	\$ 1,372,626
Contract Instructional Aides	0	0	0
Other Non-Instructional	250,000	212,902	250,000
Other Instructional Aides	0	0	0
Students	0	100,976	0
Total Classified Salaries	\$ 1,139,096	\$ 1,022,202	\$ 1,622,626
Total Salaries	\$ 1,139,096	\$ 1,022,202	\$ 1,622,626
Total Staff Benefits	\$ 352,787	\$ 302,915	\$ 512,171
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 22,577	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	30,000	0	30,000
Total Operating	\$ 30,000	\$ 22,577	\$ 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	\$ 1,521,883	\$ 1,347,694	\$ 2,164,797
Transfers-in	\$ 1,521,883	\$ 1,337,411	\$ 2,116,452
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,521,883	\$ 1,337,411	\$ 2,116,452
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 2025-26, the Campus Center Use Fees Fund is projected to receive \$1.68 million in local revenue. Expenses are estimated at \$1.75 million. The Campus Center Use Fees Fund is projecting a deficit of \$68K leaving the fund balance at \$769K.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

REVENUE	2024-25		2025-26		
	Adopted Budget	YTD Actuals	Foothill College	De Anza College	Total Budget Fund 128
State					
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Local					
Campus Center Use Fees	\$ 1,900,000	\$ 1,627,570	\$ 700,000	\$ 980,000	\$ 1,680,000
Interest Income	0	0	0	0	0
Other Local	0	0	0	0	0
Total Local Revenue	\$ 1,900,000	\$ 1,627,570	\$ 700,000	\$ 980,000	\$ 1,680,000
TOTAL REVENUE	\$ 1,900,000	\$ 1,627,570	\$ 700,000	\$ 980,000	\$ 1,680,000
EXPENSES					
Contract Non-Teachers	\$ 87,688	\$ 87,688	\$ 91,965	\$ 0	\$ 91,965
Total Certificated Salaries	\$ 87,688	\$ 87,688	\$ 91,965	\$ 0	\$ 91,965
Contract Non-Instructional	\$ 874,753	\$ 786,322	\$ 304,668	\$ 566,065	\$ 870,733
Contract Instructional Aides	0	0	0	0	0
Other Non-Instructional	0	53,397	0	0	0
Other Instructional Aides	0	0	0	0	0
Students	0	1,814	0	0	0
Students-FWS	0	0	0	0	0
Total Classified Salaries	\$ 874,753	\$ 841,534	\$ 304,668	\$ 566,065	\$ 870,733
Total Salaries	\$ 962,442	\$ 929,222	\$ 396,633	\$ 566,065	\$ 962,698
Total Staff Benefits	\$ 471,063	\$ 505,840	\$ 181,196	\$ 293,813	\$ 475,009
Total Materials and Supplies	\$ 100,000	\$ 25,208	\$ 15,000	\$ 40,043	\$ 55,043
Contracted Services	\$ 0	\$ 128,191	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0	0
Utilities	0	33,766	0	0	0
Other Operating	160,000	23,992	80,000	50,000	130,000
Total Operating	\$ 160,000	\$ 185,948	\$ 80,000	\$ 50,000	\$ 130,000
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	29,479	0	0	0
Other Capital Outlay	100,000	2,417	25,000	100,000	125,000
Total Capital Outlay	\$ 100,000	\$ 31,896	\$ 25,000	\$ 100,000	\$ 125,000
TOTAL EXPENSES	\$ 1,793,505	\$ 1,678,114	\$ 697,829	\$ 1,049,921	\$ 1,747,750
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Transfers-out	0	(175,000)	0	0	0
Other Outgo	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ (175,000)	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 106,495	\$ (225,544)	\$ 2,171	\$ (69,921)	\$ (67,750)
Beginning Balance, July 1	1,062,216	1,062,216	5,845	830,826	836,672
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 1,168,711	\$ 836,672	\$ 8,016	\$ 760,905	\$ 768,922

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. This series is no longer active. It was fully refinanced in October 2016.
- May 2012: The District issued a General Obligation Refunding Bond in an aggregate principal amount of \$70,735,000 to pay for the current refunding of a portion of the District's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the District's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the District's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of 0.25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year. This Refunding is no longer active. It was fully paid in August 2022
- August 2014: The District issued a General Obligation Refunding Bond in an aggregate principal amount of \$103,015,000, which will be used to refund portions of the district's outstanding Election of 1999 General Obligation Bonds, Series C, Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 0.86% to 3.36%. Payments of principal and interest are made August 1 and February 1 of each year. The 1999 General Obligation Refunding, Series C was fully refinanced by the 2020 Election General Obligation Bonds and fully paid in August 2021. The 2006 General Obligation Refunding, Series A and Series B was fully paid on August 2024. This Refunding is no longer active.
- August 2015: The District issued a General Obligation Refunding Bond in an aggregate principal amount of \$83,100,000, which will be used to refund portions of the district's outstanding Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 1% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

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

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

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

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

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

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

- July 2025: The District issued \$151 million of the Election of 2020 General Obligation Bond, Series D, with effective interest rates of 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**

REVENUE	2024-25		2025-26
	Adopted Budget	YTD Actuals	Total Budget Fund 20
Local			
Property Taxes	\$ 49,696,317	\$ 78,240,100	\$ 82,538,825
Interest Income	0	1,257,439	0
Other Local	0	0	0
TOTAL REVENUE	\$ 49,696,317	\$ 79,497,539	\$ 82,538,825
EXPENSES			
Other Operating	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	(49,696,317)	(74,648,366)	(82,538,825)
TOTAL TRANSFERS/OTHER SOURCES	\$ (49,696,317)	\$ (74,648,366)	\$ (82,538,825)
Net Change in Fund Balance	\$ 0	\$ 4,849,173	\$ 0
Beginning Balance, July 1	77,684,964	77,684,964	82,534,137
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 77,684,964	\$ 82,534,137	\$ 82,534,137

DE ANZA DINING SERVICES**Fund 32**

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

In fiscal year 2025-2026, Pacific Dining Services which is the vendor currently providing food services at Foothill College is extending their services to the De Anza College campus. The budgeted expenses in the Dining Services Fund reflect the costs associated for a smooth operational transition.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 32
De Anza Dining Services**

REVENUE	2024-25		2025-26
	Adopted Budget	YTD Actuals	Total Budget Fund 32
Local	\$ 1,053,388	\$ 1,037,244	\$ 0
TOTAL REVENUE	\$ 1,053,388	\$ 1,037,244	\$ 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	\$ 599,244	\$ 547,916	\$ 126,347
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	99,882	0
Other Instructional Aides	0	0	0
Students	256,000	328,649	0
Total Classified Salaries	\$ 855,244	\$ 976,447	\$ 126,347
Total Salaries	\$ 855,244	\$ 976,447	\$ 126,347
Total Staff Benefits	\$ 297,257	\$ 339,338	\$ 67,002
Total Materials and Supplies	\$ 64,500	\$ 87,657	\$ 0
General Administration	\$ 0	\$ 0	\$ 0
Costs of Goods Sold	0	0	0
Depreciation	0	0	0
Utilities	0	0	0
Other Operating	470,500	507,383	0
Total Operating	\$ 470,500	\$ 507,383	\$ 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	\$ 1,687,501	\$ 1,910,825	\$ 193,348
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Intrafund Transfers	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ (634,113)	\$ (873,581)	\$ (193,348)
Beginning Balance, July 1	1,154,376	1,154,376	280,795
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 520,263	\$ 280,795	\$ 87,447

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 2025-26, the Child Development Fund is projected to receive \$30K in federal revenue, \$1.67 million in state revenue, and \$3 million in local revenue. Expenses are estimated at \$4.8 million with a projected deficit of \$95K.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 33
Child Development**

	2024-25		2025-26
	Adopted Budget	YTD Actuals	Total Budget Fund 33
REVENUE			
Federal			
Child Care Food Program	\$ 30,000	\$ 35,901	\$ 30,000
Other Federal	0	304	0
Total Federal Revenue	\$ 30,000	\$ 36,205	\$ 30,000
State			
Department of Education	\$ 1,000,000	\$ 1,052,927	\$ 1,100,000
Child Dev. Center Tax Bailout	571,164	571,164	571,164
Child Care Food Program	500	948	500
STRS On-Behalf Payments	0	48,438	0
Other State	0	42,727	0
Total State Revenue	\$ 1,571,664	\$ 1,716,204	\$ 1,671,664
Local			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	2,870,000	2,688,608	3,000,000
Other Local	0	0	0
Interest Income	0	0	0
Total Local Revenue	\$ 2,870,000	\$ 2,688,608	\$ 3,000,000
TOTAL REVENUE	\$ 4,471,664	\$ 4,441,017	\$ 4,701,664
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	184,071	184,071	193,059
Other Teachers	0	0	0
Other Non-Teachers	0	9,500	0
Total Certificated Salaries	\$ 184,071	\$ 193,571	\$ 193,059
Contract Non-Instructional	\$ 1,926,739	\$ 1,804,296	\$ 2,582,058
Contract Instructional Aides	0	0	0
Other Non-Instructional	50,000	356,613	50,000
Other Instructional Aides	0	0	0
Students	10,000	5,344	10,000
Total Classified Salaries	\$ 1,986,739	\$ 2,166,254	\$ 2,642,058
Total Salaries	\$ 2,170,810	\$ 2,359,824	\$ 2,835,117
Total Staff Benefits	\$ 1,008,315	\$ 1,221,983	\$ 1,340,632
Total Materials and Supplies	\$ 320,000	\$ 315,412	\$ 370,797
Contracted Services	\$ 0	\$ 11,866	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	12,814	0
Other Operating	200,000	1,625	150,000
Total Operating	\$ 200,000	\$ 26,305	\$ 150,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	250,000	1,854	100,000
Total Capital Outlay	\$ 250,000	\$ 1,854	\$ 100,000
TOTAL EXPENSES	\$ 3,949,124	\$ 3,925,377	\$ 4,796,546
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	\$ 522,540	\$ 515,640	\$ (94,882)
Beginning Balance, July 1	3,922,789	3,922,789	4,438,429
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 4,445,329	\$ 4,438,429	\$ 4,343,547

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. In November 2024, voters approved a new education facilities bond, Proposition 2, that provides \$1.5 billion for facilities at the California Community Colleges (CCC). The Governor's Enacted Budget for 2025-26 will fund 29 new capital outlay projects in 2025-26, committing roughly half of Proposition 2 funding. These funds may be used for various purposes, including constructing new buildings, renovating existing buildings, acquiring land, and purchasing equipment. The measure does not specify how the funds are to be allocated among these specific purposes. The Governor's Enacted Budget for 2025-26 includes \$51 million Proposition 2 bond funds for the preliminary plans and working drawings phases of these projects. The district will receive \$3.386 million in state capital outlay funding from Proposition 2 for

the Physical Education Complex Renovation at De Anza College. The Governor's Enacted Budget for 2025-26 shows \$0 (zero) budget allocated to Community Colleges for Deferred Maintenance and Instructional Equipment.

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. In July 2025, the district issued the fourth series of bonds, Series D, totaling \$151 million in tax-exempt bonds.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 40
Capital Projects**

REVENUE	2024-25		2025-26			
	Adopted Budget	YTD Actuals	Capital Outlay	Measure C Bond Program	Measure G Bond Program	Total Budget Fund 40
State	\$ 6,887,444	\$ 4,125,134	\$ 6,148,310	\$ 0	\$ 0	\$ 6,148,310
Local	870,000	5,472,578	50,000	75,000	2,000,000	2,125,000
TOTAL REVENUE	\$ 7,757,444	\$ 9,597,711	\$ 6,198,310	\$ 75,000	\$ 2,000,000	\$ 8,273,310
EXPENSES						
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0	0	0	0
Other Teachers	0	0	0	0	0	0
Other Non-Teachers	0	0	0	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 1,110,137	\$ 866,507	\$ 0	\$ 219,972	\$ 1,215,347	\$ 1,435,319
Contract Instructional Aides	0	0	0	0	0	0
Other Non-Instructional	0	523	0	0	0	0
Other Instructional Aides	0	0	0	0	0	0
Students	0	0	0	0	0	0
Total Classified Salaries	\$ 1,110,137	\$ 867,030	\$ 0	\$ 219,972	\$ 1,215,347	\$ 1,435,319
Total Salaries	\$ 1,110,137	\$ 867,030	\$ 0	\$ 219,972	\$ 1,215,347	\$ 1,435,319
Total Staff Benefits	\$ 498,975	\$ 428,236	\$ 0	\$ 104,712	\$ 530,691	\$ 635,403
Total Materials and Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 2,705,221	\$ 1,768,759	\$ 477,085	\$ 4,724,812	\$ 6,970,655
Lease of Equipment & Facilities	0	2,678	0	570	0	570
Utilities	0	0	0	0	0	0
Other Operating	9,900,064	5,002,284	2,502,122	234,389	7,105,926	9,842,436
Total Operating	\$ 9,900,064	\$ 7,710,183	\$ 4,270,880	\$ 712,043	\$ 11,830,738	\$ 16,813,661
Site Improvement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,000,000	\$ 2,000,000
Buildings	0	19,952,189	8,945,129	4,867,557	90,956,356	104,769,042
Equipment-New & Replacement	0	11,153,690	201,278	1,417,859	8,456,898	10,076,034
Other Capital Outlay	24,345,754	0	0	0	0	0
Total Capital Outlay	\$ 24,345,754	\$ 31,105,879	\$ 9,146,406	\$ 6,285,416	\$ 101,413,254	\$ 116,845,076
TOTAL EXPENSES	\$ 35,854,930	\$ 40,111,328	\$ 13,417,287	\$ 7,322,143	\$ 114,990,030	\$ 135,729,459
Transfers-in	\$ 1,000,000	\$ 3,034,570	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	125,000	0	0	151,000,000	151,000,000
Intrafund Transfers	0	0	0	0	0	0
Transfers-out	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,000,000	\$ 3,159,570	\$ 0	\$ 0	\$ 151,000,000	\$ 151,000,000
Net Change in Fund Balance	\$ (27,097,486)	\$ (27,354,046)	\$ (7,218,977)	\$ (7,247,143)	\$ 38,009,970	\$ 23,543,851
Beginning Balance, July 1	178,260,674	178,260,674	24,601,517	7,247,143	119,057,969	150,906,628
Adjustments to Beginning Balance	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 151,163,189	\$ 150,906,628	\$ 17,382,540	\$ 0	\$ 157,067,938	\$ 174,450,479

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 building is now demolished, and the District is continuing the process of evaluating potential uses for the area to best serve its students and community. The fund will be phased out by 2025-26 year-end.

Affordable Student Housing

In July 2025, the District acquired an apartment complex to advance its goal of providing affordable housing for students. Operational and financial activities commenced on August 1, 2025, and will therefore be reflected in the first quarter financial report. The objective is to fully sustain the housing operations through housing license fee revenues. Accordingly, the activity will be reported as an Enterprise Fund in compliance with the State Chancellor's Budget and Accounting Manual and the requirements of the Governmental Accounting Standards Board (GASB).

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Enterprise Fund
Fund 50
De Anza Event Center**

	2024-25		2025-26		
	Adopted Budget	Event Center Actuals	Event Center Budget	Affordable Student Housing Budget	Fund 50 Total Budget
REVENUE					
Local					
Event	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Theatre Services	0	0	0	0	0
Box Office	0	0	0	0	0
Concession	0	0	0	0	0
Interest Income	0	0	0	0	0
Other Local	0	0	0	0	0
TOTAL REVENUE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENSES					
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0	0	0
Other Teachers	0	0	0	0	0
Other Non-Teachers	0	0	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contract Instructional Aides	0	0	0	0	0
Other Non-Instructional	0	0	0	0	0
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Total Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Staff Benefits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0	0
Utilities	0	0	0	0	0
Other Operating	0	0	0	0	0
Total Operating	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	0	0	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Transfers-out	0	0	0	0	0
Other Outgo	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	1,801,399	1,801,399	1,801,399	0	1,801,399
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 1,801,399	\$ 1,801,399	\$ 1,801,399	\$ 0	\$ 1,801,399

INTERNAL SERVICE**Fund 60**

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

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 60
Internal Service**

	2024-25		2025-26
	Adopted Budget	YTD Actuals	Total Fund 60
REVENUE			
Contributions - Active Benefits	\$ 64,226,300	\$ 65,708,925	\$ 68,167,400
Contributions - Retiree Benefits	7,400,000	8,442,234	7,700,000
Employee Contributions	5,550,000	5,729,409	5,860,000
TOTAL REVENUE	\$ 77,176,300	\$ 79,880,569	\$ 81,727,400
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 33,000,000	\$ 36,283,992	\$ 36,000,000
Retirement	41,352,100	42,004,577	42,727,400
Worker's Comp/Other Insurance & Benefits	3,437,200	7,554,047	3,000,000
TOTAL EXPENSES	\$ 77,789,300	\$ 85,842,616	\$ 81,727,400
Transfers-in	\$ 613,000	\$ 3,000,000	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 613,000	\$ 3,000,000	\$ 0
Net Change in Fund Balance	\$ 0	\$ (2,962,047)	\$ 0
Beginning Balance, July 1	2,962,047	2,962,047	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 2,962,047	\$ 0	\$ 0

STUDENT FINANCIAL AID**Fund 74, 75**

These funds are used for federal, state, and local financial aid programs. The federal programs include Pell Grants, Supplemental Educational Opportunity Grants (SEOG), and AmeriCorps community service initiative grants. In the 2025-26 fiscal year, the district is expected to receive \$26.2 million, \$8.7 million and \$1.35 million in federal, state and local funds for student financial aid.

Some of the federal and state programs include Pell Grant, Supplemental Educational Opportunity Grant (SEOG), 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**

REVENUE	2024-25		2025-26		
	Adopted Budget	YTD Actual	Foothill College	De Anza College	Total Budget Fund 74/75
Federal					
Pell Grants	\$ 21,000,000	\$ 26,827,666	\$ 9,500,000	\$ 16,000,000	\$ 25,500,000
SEOG	613,489	622,741	196,582	500,000	696,582
Higher Ed Emergency Relief Fund (HEERF)	0	0	0	0	0
Other Federal	33,000	932,913	10,000	6,000	16,000
Total Federal Revenue	\$ 21,646,489	\$ 28,383,320	\$ 9,706,582	\$ 16,506,000	\$ 26,212,582
State					
EOPS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Cal Grant	2,700,000	2,729,280	1,200,000	1,500,000	2,700,000
Other State	9,145,630	6,459,223	2,500,000	3,500,000	6,000,000
Total State Revenue	\$ 11,845,630	\$ 9,188,503	\$ 3,700,000	\$ 5,000,000	\$ 8,700,000
Local					
Interest Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Local	1,450,000	1,402,957	850,000	500,000	1,350,000
Total Local Revenue	\$ 1,450,000	\$ 1,402,957	\$ 850,000	\$ 500,000	\$ 1,350,000
TOTAL REVENUE	\$ 34,942,119	\$ 38,974,779	\$ 14,256,582	\$ 22,006,000	\$ 36,262,582
EXPENSES					
Total Materials and Supplies	\$ 0	\$ 6,133	\$ 0	\$ 0	\$ 0
Operating Expenses	\$ 1,450,000	\$ 1,417,474	\$ 850,000	\$ 500,000	\$ 1,350,000
TOTAL EXPENSES	\$ 1,450,000	\$ 1,423,607	\$ 850,000	\$ 500,000	\$ 1,350,000
Transfers-in	\$ 0	\$ 641,424	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Transfers-out	0	0	0	0	0
Other Outgo/Grants in Aid	(33,492,119)	(38,192,597)	(13,406,582)	(21,506,000)	(34,912,582)
TOTAL TRANSFERS/OTHER SOURCES	\$ (33,492,119)	\$ (37,551,173)	\$ (13,406,582)	\$ (21,506,000)	\$ (34,912,582)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	15,025	15,025	7,008	8,017	15,025
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 15,025	\$ 15,025	\$ 7,008	\$ 8,017	\$ 15,025

OTHER TRUST (OPEB)**Fund 79**

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

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

For the 2025-26 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 \$47,206,166 for fiscal year 2025-26.

	Contribution	Investment Income	Administrative Expense	Investment Expense	Investment Loss	Balance
Balance						\$ 4,724,776
2010-11	\$ 400,000	\$ 1,187,227	\$ (7,001)	\$ -	\$ -	6,305,002
2011-12	250,000	17,217	(7,348)	-	-	6,564,871
2012-13	500,000	764,116	(10,916)	-	-	7,818,071
2013-14	1,500,000	1,551,327	(12,568)	-	-	10,856,830
2014-15	1,500,000	35,123	(11,948)	-	-	12,380,005
2015-16	1,500,000	119,591	(5,912)	(4,323)	-	13,989,362
2016-17	1,500,000	1,474,081	(7,242)	(5,295)	-	16,950,906
2017-18	1,500,000	1,358,140	(9,213)	(6,736)	-	19,793,097
2018-19	1,500,000	1,322,259	(10,276)	(7,513)	-	22,597,567
2019-20	1,500,000	834,102	(11,753)	(8,593)	-	24,911,322
2020-21	1,500,000	7,113,648	(14,543)	(10,640)	-	33,499,788
2021-22	1,500,000	-	(16,703)	(12,213)	(4,725,837)	30,245,035
2022-23	1,500,000	2,113,803	(15,630)	(11,428)	-	33,831,780
2023-24	1,500,000	3,982,340	(17,764)	(12,988)	-	39,283,368
2024-25	1,500,000	4,954,083	(13,724)	(17,563)	-	45,706,165
2025-26*	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 47,206,166

Source: CERBT Annual Statements

* Projected

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 79
Other Trust (OPEB)**

	2024-25		2025-26
	Adopted Budget	YTD Actuals	Total Budget Fund 79
REVENUE			
Investment Revenue	\$ 0	\$ 4,954,083	\$ 0
TOTAL REVENUE	\$ 0	\$ 4,954,083	\$ 0
EXPENSES			
Administrative Expenses	\$ 0	\$ 13,724	\$ 0
Investment Expenses	0	17,563	0
TOTAL EXPENSES	\$ 0	\$ 31,286	\$ 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	\$ 6,422,797	\$ 1,500,000
Beginning Balance, July 1	39,283,369	39,283,369	45,706,166
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 40,783,369	\$ 45,706,166	\$ 47,206,166

SUPPLEMENTAL INFORMATION

**RESOLUTION
2025-40**

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 (\$29K), with corresponding increases to various categories; an intrafund transfer-in from the Self Sustaining Fund for Foothill commencement (\$56K), with a corresponding increase to the operating expenses category; transfers out to the Restricted and Categorical Fund to close out Foothill Health Fees Fund (\$476K) and for salaries and benefit backfill (\$145K), with corresponding decreases to various categories.

Sources Account Series			Uses Account Series		
2000 - Classified Salaries	\$	133,301	0xxx - Revenue	\$	25,574
3000 - Employee Benefits		11,260	7000 - Transfer/Other Outgo		620,241
4000 - Materials and Supplies		100,101			
5000 - Operating Expenses		344,317			
7000 - Transfers/Other Sources		56,836			
Totals	\$	645,815		\$	645,815

Fund 115 - Self Sustaining Fund

The major revisions to the Self-Sustaining Fund include an intrafund transfer from Foothill Facilities Rentals to FH Print Svcs (\$32K), transfers out to the Capital Projects Fund from FH Facilities Rentals to FH Facilities Equipment and Maintenance (\$550K) and from DA Use of Facilities for the installation of new stairs and fountains (\$150K) and to refurbish the tennis and pickleball courts (\$100K), and an intrafund transfer to the General Purpose Fund (\$56K) for Foothill commencement, with corresponding decreases to the operating expenses and capital outlay categories.

Sources Account Series			Uses Account Series		
5000 - Operating Expenses	\$	606,836	7000 - Transfer/Other Sources	\$	56,836
6000 - Capital Outlay		250,000	7000 - Transfer/Other Outgo		800,000
Totals	\$	856,836		\$	856,836

Fund 121/131 - Restricted and Categorical Fund

The major revisions to the Restricted and Categorical Fund include transfers in from the General Purpose Fund (\$476K) for Foothill Health Fees Fund support and for salary backfill (\$145), transfers out to the Financial Aid Fund for student grants in aid (\$243K), from SEA Student Equity for PTT scholarships (\$11K), and to Capital Projects for the DA Resource Hub (\$10K) with corresponding increases to the operating expenses, classified salaries and benefits categories.

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 2,181	2000 - Classified Salaries	\$ 134,191
8900 - Transfers/Other Sources	620,241	3000 - Employee Benefits	11,666
7000 - Transfer/Other Outgo	241,805	4000 - Materials and Supplies	4
		5000 - Operating Expenses	455,396
		7000 - Transfer/Other Outgo	262,970
Totals	\$ 864,227		\$ 864,227

Fund 123 - Federal Work Study Fund

The major revisions to the Federal Work Study Fund include a transfer out to the Student Financial Aid Fund (\$52K) for SEOG student grants in aid, with corresponding decreases to the classified salaries.

Sources Account Series		Uses Account Series	
2000 - Classified Salaries	\$ 51,774	7000 - Transfer/Other Outgo	\$ 51,774
Totals	\$ 51,774		\$ 51,774

Fund 40 - Capital Projects Fund

The major revisions to the Capital Projects Fund include a transfer out from Business Services Projects to Plant for the Chiller Replacement (\$1.1M) and net increases to other outgo (\$140K), transfers in from the Self Sustaining Fund for FH Facilities Equipment and Maintenance (\$550K), for the installation of new stairs and fountains (\$150K) and refurbishment of tennis and pickleball courts (\$100K), and from the Restricted and Categorical Fund for the DA Resource Hub (\$10K), with corresponding increases to the capital outlay category and net decreases to operating expenses.

Sources Account Series		Uses Account Series	
5000 - Operating Expenses	\$ 718,712	6000 - Capital Outlay	\$ 1,668,282
7000 - Transfer/Other Outgo	1,255,500	8900 - Transfers/Other Sources	305,930
Totals	\$ 1,974,212		\$ 1,974,212

Fund 74/75 - Student Financial Aid Fund

The major revisions to the Student Financial Aid Fund include transfers in from the Restricted and Categorical Fund for DA EOPS (\$243K) and the Federal Work Study Fund for student grants in aid (\$252K) and scholarships (\$11K), with corresponding increases to the operating expenses and grants in aid categories.

Sources Account Series		Uses Account Series	
8900 - Transfers/Other Sources	\$ 305,174	5000 - Operating Expenses	\$ 10,800
		7000 - Grants In Aid	294,374
Totals	\$ 305,174		\$ 305,174

AYES
NOES
ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 8, 2025.

Lee D. Lambert
Secretary to the Board

**RESOLUTION
2025-41**

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	
5000 - Operating Expenses	\$ 539,705	1000 - Certificated Salaries	\$ 170,313
6000 - Capital Outlay	101,757	2000 - Classified Salaries	283,288
		3000 - Employee Benefits	49,630
		0xxx - Revenue	138,230
Totals	\$ 641,462		\$ 641,462

AYES _____
 NOES _____
 ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 8, 2025.

 Lee D. Lambert
 Secretary to the Board

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2024-25
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	\$ 1,938,738	\$ 0	\$ 488,753	\$ 0	\$ 0	\$ 2,427,490	\$ 2,427,490
State Revenue	23,499,649	3,949,974	27,449,623	48,711,819	5,049,136	0	0	0	53,760,955	81,210,578
Local Revenue	225,412,452	4,964,538	230,376,990	2,930,408	0	0	10,282	1,627,570	4,568,260	234,945,250
TOTAL REVENUE	\$ 248,912,101	\$ 8,914,512	\$ 257,826,613	\$ 53,580,965	\$ 5,049,136	\$ 488,753	\$ 10,282	\$ 1,627,570	\$ 60,756,706	\$ 318,583,319
EXPENSES										
Certificated Salaries	\$ 98,835,783	\$ 1,008,991	\$ 99,844,774	\$ 9,525,545	\$ 3,342,310	\$ 0	\$ 0	\$ 87,688	\$ 12,955,543	\$ 112,800,318
Classified Salaries	44,042,334	2,777,555	46,819,889	14,394,028	2,878,687	448,138	1,022,202	841,534	19,584,589	66,404,479
Employee Benefits	63,376,305	1,316,457	64,692,761	9,693,062	2,816,427	21,057	302,915	505,840	13,339,300	78,032,062
Materials and Supplies	3,337,172	242,671	3,579,843	2,291,010	41,656	0	0	25,208	2,357,875	5,937,718
Operating Expenses	21,034,682	3,953,158	24,987,840	7,589,800	274,583	0	22,577	185,948	8,072,909	33,060,749
Capital Outlay	2,807,324	317,837	3,125,161	7,289,201	15,849	0	0	31,896	7,336,946	10,462,108
TOTAL EXPENSES	\$ 233,433,601	\$ 9,616,669	\$ 243,050,270	\$ 50,782,647	\$ 9,369,512	\$ 469,196	\$ 1,347,694	\$ 1,678,114	\$ 63,647,163	\$ 306,697,433
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 1,221,816	\$ 4,320,376	\$ 32,217	\$ 1,337,411	\$ 0	\$ 6,911,821	\$ 6,911,821
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	236,496	(236,496)	0	0	0	0	0	0	0	0
Transfers-out	(13,411,821)	(850,000)	(14,261,821)	(599,220)	0	(51,774)	0	(175,000)	(825,994)	(15,087,815)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(5,478,323)	0	0	0	0	(5,478,323)	(5,478,323)
TOTAL TRANSFERS/OTHER SOURCES	\$ (13,175,324)	\$ (1,086,496)	\$ (14,261,821)	\$ (4,855,727)	\$ 4,320,376	\$ (19,557)	\$ 1,337,411	\$ (175,000)	\$ 607,504	\$ (13,654,317)
FUND BALANCE										
Net Change in Fund Balance	\$ 2,303,175	\$ (1,788,653)	\$ 514,522	\$ (2,057,409)	\$ 0	\$ 0	\$ 0	\$ (225,544)	\$ (2,282,953)	\$ (1,768,431)
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	\$ 38,347,877	\$ 13,797,064	\$ 52,144,941	\$ 22,174,049	\$ 0	\$ 0	\$ 0	\$ 836,672	\$ 23,010,721	\$ 75,155,662

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2024-25
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	\$ 2,427,490	\$ 0	\$ 0	\$ 36,205	\$ 0	\$ 0	\$ 28,383,320	\$ 0	\$ 30,847,015	\$ 0
State Revenue	81,210,578	0	0	1,716,204	4,125,134	0	9,188,503	0	96,240,419	0
Local Revenue	234,945,250	79,497,539	1,037,244	2,688,608	5,472,578	0	1,402,957	4,954,083	329,998,259	79,880,569
TOTAL REVENUE	\$ 318,583,319	\$ 79,497,539	\$ 1,037,244	\$ 4,441,017	\$ 9,597,711	\$ 0	\$ 38,974,779	\$ 4,954,083	\$ 457,085,692	\$ 79,880,569
EXPENSES										
Certificated Salaries	\$ 112,800,318	\$ 0	\$ 0	\$ 193,571	\$ 0	\$ 0	\$ 0	\$ 0	\$ 112,993,888	\$ 0
Classified Salaries	66,404,479	0	976,447	2,166,254	867,030	0	0	0	70,414,208	0
Employee Benefits	78,032,062	0	339,338	1,221,983	428,236	0	0	0	80,021,619	85,842,616
Materials and Supplies	5,937,718	0	87,657	315,412	0	0	6,133	0	6,346,919	0
Operating Expenses	33,060,749	0	507,383	26,305	7,710,183	0	1,417,474	31,286	42,753,380	0
Capital Outlay	10,462,108	0	0	1,854	31,105,879	0	0	0	41,569,840	0
TOTAL EXPENSES	\$ 306,697,433	\$ 0	\$ 1,910,825	\$ 3,925,377	\$ 40,111,328	\$ 0	\$ 1,423,607	\$ 31,286	\$ 354,099,855	\$ 85,842,616
TRANSFERS AND OTHER										
Transfers-in	\$ 6,911,821	\$ 0	\$ 0	\$ 0	\$ 3,034,570	\$ 0	\$ 641,424	\$ 1,500,000	\$ 12,087,815	\$ 3,000,000
Other Sources	0	0	0	0	125,000	0	0	0	125,000	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(15,087,815)	0	0	0	0	0	0	0	(15,087,815)	0
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	(5,478,323)	(74,648,366)	0	0	0	0	(38,192,597)	0	(118,319,285)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (13,654,317)	\$ (74,648,366)	\$ 0	\$ 0	\$ 3,159,570	\$ 0	\$ (37,551,173)	\$ 1,500,000	\$ (121,194,285)	\$ 3,000,000
FUND BALANCE										
Net Change in Fund Balance	\$ (1,768,431)	\$ 4,849,173	\$ (873,581)	\$ 515,640	\$ (27,354,046)	\$ 0	\$ 0	\$ 6,422,797	\$ (18,208,448)	\$ (2,962,047)
Beginning Balance, July 1	76,924,092	77,684,964	1,154,376	3,922,789	178,260,674	1,801,399	15,025	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	\$ 75,155,662	\$ 82,534,137	\$ 280,795	\$ 4,438,429	\$ 150,906,628	\$ 1,801,399	\$ 15,025	\$ 45,706,166	\$ 360,838,241	\$ 0

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 6-30-25

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			1,221,816	4,320,376	32,217	1,337,411					2,000,000		3,000,000		1,500,000	13,411,821
115	236,496										850,000					1,086,496
121/131											9,570			589,650		599,220
122																0
123														51,774		51,774
125																0
128											175,000					175,000
20																0
32																0
33																0
40																0
Enterprise																0
60																0
74/75																0
79																0
Total	\$ 236,496	\$ -	\$ 1,221,816	\$ 4,320,376	\$ 32,217	\$ 1,337,411	\$ -	\$ -	\$ -	\$ -	\$ 3,034,570	\$ -	\$ 3,000,000	\$ 641,424	\$ 1,500,000	\$ 15,324,311

FROM

Inter-Fund Transfers:

- | | |
|--|---|
| Fund 114 to 121/131: \$ 601,575 to support indirect grants staff | Fund 115 to 40: \$ 50,000 For VPAC Stage Rebuild |
| Fund 114 to 121/131: 475,680 for Health Fee Deficit | Fund 115 to 40: 550,000 to FH Facilities Equipment and Maintenance |
| Fund 114 to 121/131: 144,561 to support SDL backfill | Fund 115 to 40: 100,000 to refresh tennis/pickle ball court |
| Fund 114 to 122: 4,320,376 for Special Ed match | Fund 115 to 40: 150,000 for installtion of new stairs |
| Fund 114 to 123: 32,217 for FWS district match | Fund 121/131 to 40: 9,570 for DA Resource Hub |
| Fund 114 to 125: 1,337,411 to offset Parking Fund operating deficit | Fund 121/131 to 74/75: 569,000 for student grant in aid |
| Fund 114 to 40: 1,000,000 for Wifi Expansion | Fund 121/131 to 74/75: 20,650 for scholarships |
| Fund 114 to 40: 1,000,000 for BS Project Reserve | Fund 123 to 74/75: 51,774 for SEOG grant-in-aid |
| Fund 114 to 60: 3,000,000 to support Internal Service Fund | Fund 128 to 40: 175,000 for DA CC Floor |
| Fund 114 to 79: 1,500,000 for 2023-24 OPEB Liability | |

Intra-Fund Transfers (Between Unrestricted General Funds):

- Fund 115 to 114:** \$ 106,836 for Foothill commencement
129,660 for Custodial/Facilities

Changes in Fund 114 Revenue and Expenses

	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 Actual	25-26 Budget	%
Revenues											
State Apportionment/SCFF (*Total TCR)	147,014,090	148,029,453	152,040,367	155,385,593	156,665,835	165,840,938	175,668,030	189,925,368	-	-	0.00%
Basic Aid/Community Supported Funding	-	-	-	-	-	-	-	-	195,494,063	202,975,700	81.92%
Other Revenues											
Prior Year Apportionment	651,317	178,382	13	(118,173)	79,760	(52,243)	536,946	407,509	134,977	-	0.00%
2% Resident Enrollment Fees	716,043	393,588	424,342	417,742	397,487	328,282	316,858	342,469	366,396	366,600	0.15%
Nonresident Tuition	26,887,735	26,812,845	26,452,344	26,014,023	20,502,660	16,396,848	18,245,158	23,451,583	26,009,512	23,704,800	9.57%
State Lottery	4,606,325	4,579,233	4,557,137	3,998,911	4,339,744	4,397,772	4,511,009	4,853,611	5,046,087	4,729,500	1.91%
State Mandated Block Grant	758,565	738,662	715,110	743,180	709,877	729,802	743,343	768,051	749,094	810,100	0.33%
PT Faculty Funding	562,072	542,904	546,220	482,291	501,763	430,282	539,415	490,203	519,391	522,400	0.21%
PT Faculty Office Hours	-	-	-	-	-	-	537,040	484,204	760,447	548,250	0.22%
PT Faculty Health	-	-	-	-	-	-	-	590,054	1,394,997	837,050	0.34%
Full-Time Faculty Hiring	-	-	1,087,522	1,087,522	1,087,522	3,722,295	3,722,295	3,722,295	3,722,295	3,722,300	1.50%
Interest Income	1,092,530	1,486,815	2,417,700	2,569,918	1,137,027	959,673	3,746,530	4,336,030	7,072,764	2,200,000	0.89%
Campus Generated Revenues	1,978,247	1,660,948	1,747,123	1,573,866	1,058,539	986,314	990,185	923,222	960,329	836,400	0.34%
Other Revenues	64,620	123,105	2,939,206	109,080	51,921	103,436	115,753	68,849	131,990	-	0.00%
Other Apportionment - BOG	406,787	286,341	266,235	227,254	227,869	208,252	214,320	192,979	192,745	173,700	0.07%
Mandated Cost Obligation (One Time)	2,494,848	725,411	-	-	-	-	-	-	-	-	0.00%
STRS On-Behalf Payments	3,664,118	4,758,023	9,496,333	5,147,235	5,606,928	5,591,316	5,282,293	6,354,486	6,357,015	6,354,500	2.56%
Total Revenues	190,897,297	190,315,709	202,689,651	197,638,441	192,366,933	199,642,966	215,169,174	236,910,912	248,912,101	247,781,300	100.00%
Expenses											
Salaries	127,400,588	124,668,404	121,209,888	116,881,733	115,995,246	124,499,486	125,253,807	137,294,013	142,878,118	146,634,562	59.56%
Benefits	44,425,597	47,377,502	56,166,424	49,191,678	49,111,785	52,293,337	55,873,595	61,333,567	63,376,305	63,960,701	25.98%
Materials and Supplies	2,781,777	2,746,812	2,218,072	2,045,546	1,356,881	2,257,465	2,810,932	2,763,095	3,337,172	2,888,281	1.17%
Operating Expenses	18,032,253	18,749,601	16,732,813	16,188,897	17,776,783	18,337,173	17,980,397	20,038,001	21,034,682	21,443,337	8.71%
Capital Outlay	634,793	476,025	323,655	293,351	250,281	257,812	1,585,537	2,539,862	2,807,324	3,316,547	1.35%
Transfers (net)	6,771,867	8,030,577	9,752,183	11,012,989	9,043,917	7,206,276	9,284,849	8,330,641	13,175,324	7,969,104	3.24%
Total Expenses	200,046,876	202,048,921	206,403,034	195,614,195	193,534,893	204,851,548	212,789,117	232,299,179	246,608,925	246,212,533	100.00%
Net Surplus/(Deficit)	(9,149,579)	(11,733,212)	(3,713,383)	2,024,246	(1,167,960)	(5,208,582)	2,380,057	4,611,733	2,303,176	1,568,767	(a)
Beginning 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	36,044,701	38,347,876	(b)
Ending Fund Balance	48,851,802	37,118,590	33,405,207	35,429,453	34,261,493	29,052,911	31,432,968	36,044,701	38,347,876	39,916,643	(a+b)
Designated Carryforwards (see below)	15,117,381	12,864,446	13,689,110	14,600,663	17,776,451	17,559,515	14,195,207	14,195,207	13,254,826	13,254,826	(c)
5% Reserve	10,002,344	10,102,446	10,320,152	9,780,710	9,676,745	10,242,577	10,639,456	11,614,959	12,445,605	12,389,065	(d)
Stability Fund Balance	23,732,077	14,151,698	9,395,945	11,048,081	6,808,298	1,250,818	6,598,305	10,234,535	12,647,445	14,272,752	(a+b)-c-d
Notes										2025-26	
Designated Carryforwards (CF):										2024-25	(Projected)
FH,DA,CS Carryforward									11,396,088	11,396,088	
Districtwide Carryforward									318,738	318,738	
FTFH Funds Support									1,540,000	1,540,000	
Total:									13,254,826	13,254,826	

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 Actual	25-26 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	257,826,613	260,470,439
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	146,664,663	150,491,293
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	64,692,761	65,390,851
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	45,954,666	39,724,569
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	257,312,091	255,606,714
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	52,144,941	57,008,667
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 Actual	25-26 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	46,233,874	50,518,545
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	43,175,953	37,614,910
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	15,254,381	16,485,647
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	35,566,326	38,453,379
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	2,647,584	3,562,081
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	142,878,118	146,634,562
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 Actual	25-26 Budget
WSCH per Teaching FTE	489	486	512	510	511	474	480	500	505	505
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 Actuals*	25-26 Budget
Resident	25,968	24,484	23,335	23,042	23,605	20,745	20,325	21,603	22,218	22,218
Non-Resident	4,614	4,441	4,087	3,628	2,616	1,991	2,087	2,473	2,674	2,674
Total FTES	30,582	28,925	27,422	26,669	26,221	22,736	22,412	24,076	24,892	24,892
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 Actual	25-26 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	67,668,527	65,912,828
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	69,951,480	68,798,122
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	23,010,721	20,125,428

* The 2024-25 Resident FTES will be adjusted in November under the new Student Attendance Accounting Manual.

Comparison of FTE - 2019-20 through 2025-26
 (This chart represents filled and vacant FTE at the beginning of each year)

25-26 (Adopted)	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	DINING SERVICES	Billback (Foundation/ASB)	SELF-INSURED	CAPITAL	TOTAL
A1-Executive	6.9		0.2									7
A2-Certificated Manager	29.8	2.1	4.6	2.0		0.5	1.0					40
A3-Non-Certificated Manager	34.9	0.6	11.5		0.7	0.4		0.8	6.0	1.1	5.0	61
B1-Board of Trustees Member	5.0											5
C1-Classified-ACE	242.0	15.6	103.8	26.5	2.5	1.2	33.7	0.8	12.7	3.5	3.5	446
C2-Classified-ACE, less than 50%	3.0	3.0	1.0	4.0			1.0		1.0			13
C3-Classified CSEA	70.2	4.8				8.5		5.8	0.8			90
C4-Supervisor	26.9	1.5	10.3	3.3	1.7	0.5	1.0				1.0	46
C5-Confidential	12.9		0.1							1.0		14
C6-Police Officers' Association	6.4				7.6							14
F1,2-Certificated Instructor	403.2		39.3	16.0								458
F3-Certificated Instructor-Childcare												0
F7-(Headcount)-Early Retiree	27.0		2.0	1.0								30
FTE	868.2	27.5	172.6	52.8	12.6	11.1	36.7	7.4	20.5	5.6	9.5	1224
PT Faculty Budgeted	344.0											

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											

21-22 (Adopted)	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	DINING SERVICES	BOOKSTORES/STUDENT ACCTS/FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
A1-Executive	5.85		0.15									6
A2-Certificated Manager	24.3	3.0	9.1	2.0		0.5	1.0		2.1			42
A3-Non-Certificated Manager	32.2	0.6	13.4		0.4	0.5			9.96	1.1		58
B1-Board of Trustees Member	5											5
C1-Classified-ACE	220.7	21.2	122.1	28.0	2.5	0.9	13.0		23.0	2.5	2.1	436
C2-Classified-ACE, less than 50%	4.0	2.0	2.0	5.0			7.0		2.0			22
C3-Classified CSEA	69.3	3.7				8.3			6.8			88
C4-Supervisor	24.6	0.5	8.0	2.0	1.1		1.0		2.0		0.9	40
C5-Confidential	9.9		0.1							1.0		11
C6-Police Officers' Association	6.4				3.6							10
F1,2-Certificated Instructor	405.2		54.3	20.0					1.0			480
F3-Certificated Instructor-Childcare							2.0					2
F7-(Headcount)-Early Retiree	23.2		1.8	1.0								26
FTE	830.6	30.9	210.9	58.0	7.6	10.1	24.0		46.8	4.6	3.0	1,227
PT faculty budgeted (GF & Spec. Ed only)	427.4											

20-21 (Adopted)	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	DINING SERVICES	BOOKSTORES/STUDENT ACCTS/FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
A1-Executive	5.85		0.15									6
A2-Certificated Manager	24.8	3.0	7.6	2.0		0.5	1.0		2.1			41
A3-Non-Certificated Manager	31.96	0.6	12.4		0.4	0.5			10.16	1.1		57
B1-Board of Trustees Member	5											5
C1-Classified-ACE	217.7	21.2	122.1	27.0	2.5	0.9	13.0		25.0	2.5	2.1	434
C2-Classified-ACE, less than 50%	4.0	2.0	2.0	5.0			7.0		2.0			22
C3-Classified CSEA	69.3	3.7				8.3			6.8			88
C4-Supervisor	24.6	0.5	8.0	2.0	1.1		1.0		2.0		0.9	40
C5-Confidential	9.9		0.1							1.0		11
C6-Police Officers' Association	6.4				3.6							10
F1,2-Certificated Instructor	404.5		52.5	20.0					1.0			478
F3-Certificated Instructor-Childcare							5.0					5
F7-(Headcount)-Early Retiree	23.0		1.0									24
FTE	826.9	30.9	204.8	57.0	7.6	10.1	27.0		49.0	4.6	3.0	1,221
PT faculty budgeted (GF & Spec. Ed only)	453.4											

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

2025-26 Budgeted Allocation: \$2,243,400

Description	Account Code	Program Code	Description	Labor	Benefits	Total Labor & Benefits
Instructional	1160	170100	Mathematics, General	\$ 1,680,512	\$ 562,888	\$ 2,243,400
Total 2025-26 Expenditures				\$ 1,680,512	\$ 562,888	\$ 2,243,400

**2024-25
Distribution of Education Protection Account (Prop 30/55 EPA) Funds**

Funds Received in Fiscal Year 2024-25: \$2,138,141

Description	Account Code	Program Code	Description	Labor	Benefits	Total Labor & Benefits
Instructional	1160	170100	Mathematics, General	\$ 1,528,047	\$ 610,094	\$ 2,138,141
Total 2023-24 Expenditures				\$ 1,528,047	\$ 610,094	\$ 2,138,141

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2024-25
Ending Balance Reported as of June 30, 2025

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds				
115000	Apprenticeship-Foothill	\$ 4,546,932	\$ 157,474	\$ 4,389,458
115001	Apprenticeship-Foothill Unrest cont	372,253	-	372,253
115002	Apprenticeship-Accounting	82,990	(1,257)	84,247
115004	FH-BSS Contract Ed	15,715	1,483	14,232
115005	FH-HS Contract Ed	32,379	-	32,379
115006	FH Campus Abroad-Cuba	9,630	9,630	-
115007	FH GEL Programs	-	(27,236)	27,236
115050	Anthropology - Field work	2,884	-	2,884
115051	Anthrop Campus Abroad Reserve	21,392	5,267	16,125
115063	Off Cmp Short Courses Dental Hyg	31,610	(1,151)	32,760
115100	FH Speaker Series	10,873	-	10,873
115105	FH-Youth Program	-	-	-
115106	FH Anthro Program – Ecuador 23	3,287	3,287	-
115107	FH Anthro Program – Hawaii 23	5,300	5,300	-
115111	Box Office - Foothill	-	-	-
115112	Xerox - Foothill	-	-	-
115113	Stage Studies - Foothill	1,439	1,439	-
115114	Drama Production-Foothill	107,255	48,580	58,675
115115	Facilities Rental-FH Fine Arts	394,840	109,076	285,764
115116	Vending - Foothill	4,155	-	4,155
115117	Facilities Rental Foothill	549,988	429,487	120,501
115119	International Programs	273,002	(18,054)	291,056
115122	FH International Student Hlth Svcs	-	-	-
115135	Child Development Conference	7,543	-	7,543
115138	KFJC Carrier	26,443	-	26,443
115142	FH-MAA Health Services	-	-	-
115146	FH-MAA Program	60,174	-	60,174
115148	Vending-Sunnyvale Center	49,151	-	49,151
115149	FH Community Education	342,438	2,154	340,285
115151	Contract Ed	69,616	(996)	70,612
115153	Apprenticeship-AIF Dental Assisting	-	(49,000)	49,000
115154	Apprenticeship-AIF-Early Childhood	-	(2,042)	2,042
115171	President's Fund Foothill	28,340	28,340	-
115175	FH-Athletics General	152,022	33,030	118,992
115176	FH-Athletics - Teams	5,638	(2,307)	7,945
115177	FH-Football	227	(9,591)	9,818
115178	FH-Men's Basketball	1,972	(7,714)	9,686
115179	FH-Women's Basketball	1,589	1,402	187
115180	FH-Softball	1,695	-	1,695
115181	FH-Volleyball	736	-	736
115182	FH-Aquatics	8,311	1,680	6,631
115183	FH-Dance	9,743	-	9,743
115184	FH-KCI Community Ed Classes	63,962	46,794	17,168
115187	FH Food Concessionaires	403,723	114,196	289,526
115188	FH-Emergency Medical Svcs	-	(295)	295
115191	FH-Workforce Development	42,073	1,363	40,710
115192	FH-Corporate Internship Program	23,352	-	23,352
115195	FH-VTA SmartPass	-	(15,404)	15,404
115196	Dental Hygiene Clinic	45,638	(9,247)	54,885
115197	FH Science Learning Institute	58,826	2,452	56,374
115198	FH Print Services	52,995	52,995	-
115199	FH - KCI Support	300,000	-	300,000
115300	FH-MAA Counseling & Matriculation	2,961	-	2,961
	Foothill Total:	\$ 8,225,090	\$ 911,134	\$ 7,313,956

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2024-25
Ending Balance Reported as of June 30, 2025

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
De Anza Funds				
115200	DA-La Voz Newspaper	\$ 23,463	\$ 3,433	\$ 20,029
115201	DA-Apprenticeship	55,331	6,056	49,275
115202	DA-MCNC/CACT Partnrs	5,248	-	5,248
115204	DA-Cheap	487	-	487
115205	DA-APALI	2,984	-	2,984
115206	DA-Job Fair	33,993	(642)	34,635
115207	DA-Telecourse Produc	111	-	111
115208	DA-Technology Rscs	9,969	-	9,969
115209	DA-Auto Tech	8,938	(916)	9,854
115210	DA-Reprographics	144,618	2,901	141,717
115212	DA-Physical Educ	14,651	14,180	471
115213	DA-Ashland Field Trp	5,691	578	5,113
115214	DA-CA Campus Camp	4,675	-	4,675
115216	DA-Planetarium	193,124	153,509	39,615
115218	DA-Short Courses	707	(13,700)	14,407
115219	DA-Creative Arts Fac Use	5,592	-	5,592
115220	DA-Comm Serv Reserve	450,000	82,722	367,278
115221	DA-Intl Student Ins	130,081	(53,474)	183,556
115222	DA-Extended Yr Progr	2,564,123	536,842	2,027,281
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lmg	11,932	-	11,932
115226	DA-Use Of Facilities	1,030,856	174,504	856,352
115227	DA-Library Print Card	1,433	-	1,433
115228	DA-Baseball	11,184	10,949	235
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	1,630	-	1,630
115231	DA-Softball	-	-	-
115232	DA-Football	813	(9,592)	10,404
115233	DA-Men's Basketball	2,837	(8,399)	11,235
115234	DA-Women's Bsktball	3,768	(200)	3,968
115235	DA-Men's Soccer	5,947	(629)	6,576
115236	DA-Women's Soccer	7,310	6,048	1,262
115237	DA-Women's Swim/Divg	346	-	346
115238	DA-Men's Tennis	51	-	51
115239	DA-Women's Tennis	91	-	91
115240	DA-Women's Trk & Fld	-	(5,635)	5,635
115241	DA-Women's Volleybll	6,694	5,284	1,410
115243	DA-Health Services	41,564	(90,373)	131,937
115245	DA-Prevention Trust	2,457	(14,179)	16,635
115246	DA-Athletics Trust	2,402	(16,631)	19,033
115247	DA-ESL	1,968	800	1,168
115249	DA President Fund	158	-	158
115252	DA-Intl Summer Progr	101,332	64,496	36,837
115254	DA-ATM Services	28,564	(101,551)	130,115
115259	DA-Dist Learn Testing	325	-	325
115260	DA-Office of Instruction	2,099	-	2,099
115262	DA-Men's Track & Field	6,784	2,539	4,245
115263	DA-Women's Water Polo	40,352	9,038	31,314
115266	DA-Women's Badminton	48,129	12,815	35,315
115267	Equipment Room	130	-	130
115268	DA VPAC Facility Rent	714,551	159,833	554,718
115271	DA-Fitness Center Membership	49,424	-	49,424
115272	DA-Campus Abroad-Ecuador/Galapagos	-	-	-
115273	DA CDC Medical Admin Activits MAA	93,057	-	93,057
115274	DA-Vocal Music	986	(586)	1,572
115275	DA-Chamber Orchestra	828	-	828
115276	DA-Creative Arts	3,603	-	3,603
115277	DA-Dance	22,630	-	22,630
115278	DA-Jazz Instrumental	-	-	-
115279	DA-Patnoe	3,796	2,252	1,544
115280	DA-Wind Ensemble	1,242	(1,205)	2,447
115281	DA-Campus Abroad - London	3,674	-	3,674
115283	PE Facilities Rental	36,623	29,173	7,449
115284	DA-Ceramics	7,769	(3,457)	11,226
115285	DA-Photography	5,917	-	5,917
115286	DA-Euphrat Museum	117,896	101,317	16,579
115287	DA-ePrint	4,272	4,272	-
115289	DA-MCNC	221,208	2,367	218,841
115293	DA-College Life Vending	28,879	6,927	21,951
115294	DA-Red Wheelbarrow	3,262	1,514	1,747
115295	VTA SmartPass	522,358	(111,211)	633,569
115296	DA-CA History Ctr - Extended Year	5,124	-	5,124
115297	DA-Campus Abroad - Paris	-	(2,100)	2,100
De Anza Total:		\$ 6,865,974	\$ 959,871	\$ 5,906,103

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2024-25
Ending Balance Reported as of June 30, 2025

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Central Services Funds				
115401	Intl Student Insurance	\$ -	\$ -	-
115402	Crown Castle GT Cell Site	87,069	-	87,069
115404	Foothill - AT&T Cell Site	97,912	(13,368)	111,281
115406	Sprint Nextel FS04XC112	1,385	-	1,385
115409	Verizon Wireless	72,043	(68,984)	141,027
115412	Computer Loan Prog-Admin	200,000	-	200,000
115413	Computer Loan Prog-Fee	36,244	-	36,244
	Central Services Total:	\$ 494,654	\$ (82,352)	\$ 577,006
Fund 115 Total:		\$ 15,585,717	\$ 1,788,653	\$ 13,797,064

CAPITAL PROJECTS SUMMARY

June 30, 2025

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and InterFund Transfer-In	Current Year Expenditures & InterFund Transfer-Out	IntraFund Transfers	Project Inception-to-date Expenditures	Ending Fund Balance	Available Project Budget
Capital Outlay (Unrestricted and Restricted)									
Foothill Projects									
412002	FH-Facilities/Equipment Maintenance	\$ 2,655,508	\$ -	\$ 550,000	\$ 129,553	\$(1,561,761)	\$ -	\$ 1,514,194	\$ -
412006	FHDA Ed Center Eq/Facilities Main	4,557,811	-	-	18,904	-	-	4,538,908	-
412008	FH Safety & Maintenance Projects	820,719	-	-	-	(820,719)	-	-	-
412010	FH Faculty Wifi Project	168,303	-	-	-	-	-	168,303	-
412014	FH Campus Center Lighting	15,842	-	-	-	(15,842)	-	-	-
412017	FH Water Filling Stations Replacmnt	130,050	-	-	8,351	(121,700)	-	-	-
412020	FH Building 1900 Improvements	(20,021)	-	-	-	20,021	-	-	-
412022	FH Resurface Restripe Tennis Courts	653,604	-	-	13,686	-	-	639,918	-
412024	FH Football Field Turf Renovation	-	-	-	10,788	2,500,000	-	2,489,213	-
412104	FH Faculty Ergonomic Furniture	5,914	-	-	-	-	-	5,914	-
Total:		\$ 8,987,730	\$ -	\$ 550,000	\$ 181,281	\$ -	\$ -	\$ 9,356,449	\$ -
De Anza Projects									
411203	DA-Facilities/Equipment Maintenance	\$ 1,300,765	\$ -	\$ -	\$ -	\$ 236,002	\$ -	\$ 1,536,767	\$ -
411204	DATchlessBttllrDmngWtrSystemUpgd	317,766	-	-	81,764	(236,002)	-	-	-
411205	DA HVAC System Improvement	1,794,599	-	-	-	(1,794,599)	-	-	-
411206	DA HyFlex & Zoom Enabled Spaces	952,291	-	-	44,918	-	-	907,373	-
411213	DA Photovoltaic (PV) System	1,389,663	-	-	-	(1,389,663)	-	-	-
411214	DA Resource Hub	-	-	9,570	9,570	-	-	-	-
411215	DA Library Reserves Expansion	-	-	125,000	35,120	-	-	89,880	-
411216	DA Campus Center 1st Floor Refresh	-	-	175,000	-	-	-	175,000	-
411220	DA VPAC Stage Rebuild	-	-	50,000	-	-	-	50,000	-
411228	DA Refinish Tennis&Pickle Ball Crts	-	-	100,000	-	-	-	100,000	-
411231	DA Install New Stairs & Fountains	-	-	150,000	-	-	-	150,000	-
411232	DA PE Complex Renovation	-	-	-	-	3,184,262	-	3,184,262	-
Total:		\$ 5,755,084	\$ -	\$ 609,570	\$ 171,373	\$ -	\$ -	\$ 6,193,282	\$ -
Central Services Projects									
413020	Business Services Project	\$ 5,352,481	\$ -	\$ 1,180,607	\$ 132,879	\$(1,115,500)	\$ -	\$ 5,284,709	\$ -
413023	DW Wifi Expansion - Phase I	1,975,239	-	1,000,000	2,474,547	-	-	500,693	-
413144	D120 HVAC Improvements	2,293,984	-	-	143,099	-	-	2,150,885	-
413148	Chiller Replacement	-	-	-	-	1,115,500	-	1,115,500	-
413514	Investigate Affordable Staff Housing	-	-	-	-	-	-	-	-
413513	Capital Project Clearing	-	-	-	-	-	-	-	-
Total:		\$ 9,621,704	\$ -	\$ 2,180,607	\$ 2,750,525	\$ -	\$ -	\$ 9,051,786	\$ -
Total Unrestricted:		\$ 24,364,518	\$ -	\$ 3,340,177	\$ 3,103,178	\$ -	\$ -	\$ 24,601,517	\$ -
Scheduled Maintenance									
474000	21/22 Scheduled Maint One-Time Pool	\$ -	\$ 8,838,843	\$ 1,868,557	\$ -	\$ -	\$ -	\$ -	\$ 8,838,843
474100	21/22SMRoofRplcmntSmithwckTheatrP1	-	-	-	1,056,240	-	2,682,086	-	(2,682,086)
474104	21/22SM Roof Replacemnt Bldg2800 P4	-	-	-	450,231	-	1,213,649	-	(1,213,649)
474112	21/22SM ADAPathofTrvl&CncrtRprsP35	-	-	-	52,830	-	311,330	-	(311,330)
474214	21/22SMClsmRfrshBldg E3S1S4S5S7P30	-	-	-	58,043	-	277,166	-	(277,166)
474300	21/22SMBldgD120 HVAC ImprovementsP5	-	-	-	210,240	-	244,392	-	(244,392)
475000	22/23 Scheduled Maint One-Time Pool	-	5,418,665	2,232,577	-	-	-	-	5,418,665
475001	22/23SM Reroof & Painting Bam CSP1	-	-	-	-	-	127,154	-	(127,154)
475004	22/23SM HVAC Rplcmnt BldgD120 CSP4	-	-	-	1,484,190	-	1,799,676	-	(1,799,676)

CAPITAL PROJECTS SUMMARY

June 30, 2025

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and InterFund Transfer-In	Current Year Expenditures & InterFund Transfer-Out		IntraFund Transfers	Project Inception-to-date Expenditures	Ending Fund Balance	Available Project Budget
475010	22/23SM Fiber Repairs FH P10	-	-	-	12,375	-	-	12,375	-	(12,375)
475011	22/23SM ADA Walkway Repairs FH P02	-	-	-	-	-	-	107,872	-	(107,872)
475012	22/23SM Dry Rot/Termite Damage Roofs FHP6	-	-	-	24,988	-	-	155,486	-	(155,486)
475013	22/23SM New Floor Painting PE Bldg 1 DAP7	-	-	-	94,431	-	-	106,931	-	(106,931)
475014	22/23SM Roof Replace Smithwick IIFHP11	-	-	-	496,525	-	-	518,125	-	(518,125)
475015	22/23SM 7100 Greenhouse FH P13	-	-	-	46,269	-	-	46,269	-	(46,269)
475100	23/24 Scheduled Maint One-Time Pool	-	120,627	24,000	-	-	-	-	-	120,627
475102	23/24SM Heating Hot Water ATC DAP16	-	-	-	24,000	-	-	24,000	-	(24,000)
479114	22/23SM Sunnyvale HVAC Improve FHP12	-	-	-	73,799	-	-	73,799	-	(73,799)
479506	21/22SM Renovatns of Bldg D100 CSP6	-	-	-	40,973	-	-	916,000	-	(916,000)
	CY Closed Out Scheduled Maintenance Projects	-	-	-	-	-	-	2,999,516	-	(2,999,516)
	Total Restricted:	\$ -	\$ 14,378,135	\$ 4,125,134	\$ 4,125,134	\$ -	\$ -	\$ 11,615,825	\$ -	\$ 2,762,310
	Capital Outlay (Unrestricted & Restricted) Total:	\$ 24,364,518	\$ 14,378,135	\$ 7,465,311	\$ 7,228,312	\$ -	\$ -	\$ 11,615,825	\$ 24,601,517	\$ 2,762,310

CAPITAL PROJECTS SUMMARY

June 30, 2025

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and InterFund Transfer-In	Current Year Expenditures & InterFund Transfer-Out	IntraFund Transfers	Project Inception-to-date Expenditures	Ending Fund Balance	Available Project Budget
Measure C Bond Program ¹									
	Fund Balance - Various Projects	\$ 7,901,652	\$ -	\$ -	\$ 1,908,037	\$ -	\$ -	\$ 5,993,616	\$ -
	Interest Revenue	929,562	-	323,965	-	-	-	1,253,527	-
	<i>Measure C Projects Total:</i>	<i>\$ 8,831,214</i>	<i>\$ -</i>	<i>\$ 323,965</i>	<i>\$ 1,908,037</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 7,247,143</i>	<i>\$ -</i>
Measure G Bond Program ¹									
Tax-Exempt									
	Series A - Various Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000	\$ -	\$ -
	Series C - Various Projects	76,554,744	-	-	30,974,979	-	39,420,235	45,579,765	-
	<i>Total:</i>	<i>\$ 76,554,744</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 30,974,979</i>	<i>\$ -</i>	<i>\$ 59,420,235</i>	<i>\$ 45,579,765</i>	<i>\$ -</i>
	Series A - Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 619,519	\$ -	\$ -
	Series C - Interest Revenue	287,397	-	2,541,667	-	-	-	2,829,064	-
	<i>Total:</i>	<i>\$ 287,397</i>	<i>\$ -</i>	<i>\$ 2,541,667</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 619,519</i>	<i>\$ 2,829,064</i>	<i>\$ -</i>
	<i>Total Tax-Exempt:</i>	<i>\$ 76,842,141</i>	<i>\$ -</i>	<i>\$ 2,541,667</i>	<i>\$ 30,974,979</i>	<i>\$ -</i>	<i>\$ 60,039,754</i>	<i>\$ 48,408,828</i>	<i>\$ -</i>
Taxable									
	Series B - Various Projects	\$ 63,752,718	\$ -	\$ -	\$ -	\$ -	\$ 26,247,282	\$ 63,752,718	\$ -
	Series B - Interest Revenue	4,470,083	-	2,426,339	-	-	-	6,896,422	-
	<i>Total Taxable:</i>	<i>\$ 68,222,801</i>	<i>\$ -</i>	<i>\$ 2,426,339</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 26,247,282</i>	<i>\$ 70,649,140</i>	<i>\$ -</i>
	Total Tax-Exempt & Taxable (Series A, B & C)	\$ 140,307,462	\$ -	\$ -	\$ 30,974,979	\$ -	\$ 85,667,517	\$ 109,332,483	\$ -
	Total Interest Revenue (Series A, B & C)	4,757,480	-	4,968,006	-	-	619,519	9,725,486	-
	<i>Measure G Projects Total:</i>	<i>\$ 145,064,942</i>	<i>\$ -</i>	<i>\$ 4,968,006</i>	<i>\$ 30,974,979</i>	<i>\$ -</i>	<i>\$ 86,287,036</i>	<i>\$ 119,057,969</i>	<i>\$ -</i>
	Measure C & Measure G Bond Projects Total:	\$ 153,896,156	\$ -	\$ 5,291,970	\$ 32,883,016	\$ -	\$ 86,287,036	\$ 126,305,111	\$ -
	Capital Project Fund Total:	\$ 178,260,674	\$ 14,378,135	\$ 12,757,281	\$ 40,111,328	\$ -	\$ 97,902,861	\$ 150,906,628	\$ 2,762,310

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 Project Detail

Board of Trustees - Measure C Bond Program

Reporting Period: Inception through 6/30/2025 - *Measure C Funding Only*

Reconciled pending final financial close of FY 2024-2025

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	\$5,742,352	\$981,357	\$1,099,511	\$2,289,987	\$3,452,365
Total Active		\$5,742,352	\$981,357	\$1,099,511	\$2,289,987	\$3,452,365
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



67

Quarterly Project Detail

Board of Trustees - Measure C Bond Program

Reconciled pending final financial close of FY 2024-2025

Reporting Period: Inception through 6/30/2025 - Measure C Funding Only

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 Project Detail

Board of Trustees - Measure C Bond Program

Reconciled pending final financial close of FY 2024-2025

Reporting Period: Inception through 6/30/2025 - Measure C Funding Only

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 Project Detail

Board of Trustees - Measure C Bond Program

Reconciled pending final financial close of FY 2024-2025

Reporting Period: Inception through 6/30/2025 - Measure C Funding Only

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	\$206,634,823	\$981,357	\$1,099,511	\$203,182,458	\$3,452,365
De Anza College					
Active					
283 Upgrade Stadium and Track Visual Display	\$430,622	\$12,987	\$79,192	\$82,781	\$347,841
284 Upgrade Lighting at the Campus Center Building	\$657,425	\$0	\$0	\$0	\$657,425
299 De Anza Program Contingency	\$200,003	\$0	\$0	\$0	\$200,003
705 Student Lab ADA Accessibility Project	\$11,651	\$0	\$0	\$11,651	\$0
706 Furniture Refresh for Students, Faculty, Staff and Administrators	\$3,447,598	\$10,578	\$546,429	\$3,447,598	\$0
707 Outdoor Furniture Update and Refresh	\$876,553	\$3,311	\$171,023	\$876,553	\$0
708 System Wide Infrastructure	\$404,797	\$81	\$4,178	\$404,797	\$0
Total Active	\$6,028,649	\$26,956	\$800,821	\$4,823,380	\$1,205,269
Closeout					
282 Upgrade E3 Design & Manf Tech Labs	\$1,750,383	(\$2,930)	\$66	\$1,703,845	\$46,538
Total Closeout	\$1,750,383	(\$2,930)	\$66	\$1,703,845	\$46,538
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

See last page for definitions and notes



Quarterly Project Detail

Board of Trustees - Measure C Bond Program

Reconciled pending final financial close of FY 2024-2025

Reporting Period: Inception through 6/30/2025 - Measure C Funding Only

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						
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
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

See last page for definitions and notes



71

Quarterly Project Detail

Board of Trustees - Measure C Bond Program

Reconciled pending final financial close of FY 2024-2025

Reporting Period: Inception through 6/30/2025 - Measure C Funding Only

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						
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
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

See last page for definitions and notes



72

Quarterly Project Detail

Board of Trustees - Measure C Bond Program

Reporting Period: Inception through 6/30/2025 - *Measure C Funding Only*

Reconciled pending final financial close of FY 2024-2025

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						
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
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		\$221,577,701	\$24,027	\$800,888	\$220,325,894	\$1,251,807
District						
Active						
392	Upgrades to ETS Infrastructure	\$151,714	\$148	\$7,638	\$7,638	\$144,076
499	District Program Contingency	\$2,065,790	\$0	\$0	\$0	\$2,065,790
520	Program Overhead	\$158,511	(\$106,462)	\$0	\$0	\$158,511
Total Active		\$2,376,015	(\$106,315)	\$7,638	\$7,638	\$2,368,377
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

See last page for definitions and notes



73

Quarterly Project Detail

Board of Trustees - Measure C Bond Program

Reporting Period: Inception through 6/30/2025 - Measure C Funding Only

Reconciled pending final financial close of FY 2024-2025

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						
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
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		\$174,594	\$0	\$0	\$0	\$174,594

See last page for definitions and notes



74

Quarterly Project Detail

Board of Trustees - Measure C Bond Program

Reconciled pending final financial close of FY 2024-2025

Reporting Period: Inception through 6/30/2025 - *Measure C Funding Only*

Status/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
	A	B	C	D	E = A - D
District Totals	\$100,342,093	(\$106,315)	\$7,638	\$97,799,122	\$2,542,971
Board of Trustees - Measure C Bond Program List Totals:	\$528,554,617	\$899,069	\$1,908,037	\$521,307,474	\$7,247,143

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.

75

Quarterly Project Detail

Board of Trustees - Measure G Bond Program

Reconciled pending final financial close of FY 2024-2025

Reporting Period: Inception through 6/30/2025 - Measure G Funding Only

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						
FH-017	Campus Contingency (Foothill)	\$6,602,602	\$0	\$0	\$0	\$6,602,602
Total Board Approved		\$6,602,602	\$0	\$0	\$0	\$6,602,602
Active						
103	Upgrade Natural Gas Service, Distribution and Electrification	\$5,524,713	\$18,113	\$18,113	\$18,113	\$5,506,600
104	Renovate Football Stadium East Bleachers	\$1,463,223	\$107,158	\$205,759	\$1,024,778	\$438,445
105	Modernization Campus Wide Building Exteriors - FH	\$27,623,264	\$90,564	\$90,564	\$90,564	\$27,532,700
107	Modernize and Expand Student Success Centers	\$2,762,356	\$9,056	\$9,056	\$9,056	\$2,753,300
108	Upgrade Infrastructure and HVAC Systems - FH	\$53,972,383	\$773,186	\$832,899	\$1,382,758	\$52,589,625
109	Upgrades to Campus Wide Electrical Systems	\$13,813,171	\$56,303	\$62,545	\$62,545	\$13,750,627
110	Improve Campus Wide Walk/Pathways for ADA Compliance	\$11,427,265	\$37,465	\$37,465	\$37,465	\$11,389,800
111	Upgrade Campus Site Access, Signage and Wayfinding	\$15,908,472	\$235,534	\$362,739	\$362,739	\$15,545,733
112	Upgrade Campus Wide Lighting for Safety and Energy Efficiency	\$2,779,713	\$78,468	\$155,004	\$224,758	\$2,554,955
113	Upgrade Campus Wide Building Management Systems	\$2,081,471	\$26,484	\$98,282	\$128,327	\$1,953,144
114	Sunnyvale Ed Center HVAC System Improvement and Classroom Renovation	\$8,351,097	\$943,816	\$946,292	\$946,292	\$7,404,805
115	Pool and Physical Educational Facilities Improvements	\$16,753,238	\$1,454,996	\$1,811,129	\$2,282,633	\$14,470,605
116	Renovate Dental Hygiene and Dental Assisting Facilities	\$21,074,346	\$129,026	\$134,571	\$134,571	\$20,939,774
119	Swing Space	\$1,381,128	\$4,528	\$4,528	\$4,528	\$1,376,600
120	Renovate and Upgrade Existing Classroom Facilities	\$1,657,434	\$5,434	\$5,434	\$5,434	\$1,652,000
Total Active		\$186,573,274	\$3,970,131	\$4,774,380	\$6,714,561	\$179,858,713
Closeout						
100	Upgrade Restrooms to All Gender	\$2,010,774	\$270,551	\$884,019	\$1,780,605	\$230,169
106	Upgrade ADA Pathways at Buildings 8200 and 8600	\$1,790,183	\$97,656	\$879,537	\$1,137,500	\$652,684
Total Closeout		\$3,800,957	\$368,207	\$1,763,556	\$2,918,105	\$882,852
Consolidated						
FH-004	Infrastructure and Distribution Piping Improvements Heating, Ventilation and Air Conditioning Upgrades Campus-wide	\$0	\$0	\$0	\$0	\$0

See last page for definitions and notes



Quarterly Project Detail

Board of Trustees - Measure G Bond Program

Reconciled pending final financial close of FY 2024-2025

Reporting Period: Inception through 6/30/2025 - *Measure G Funding Only*

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
Foothill College Totals		\$196,976,834	\$4,338,339	\$6,537,936	\$9,632,666	\$187,344,167
De Anza College						
Board Approved						
DA-018	Campus Contingency (De Anza)	\$33,781,200	\$0	\$0	\$0	\$33,781,200
Total Board Approved		\$33,781,200	\$0	\$0	\$0	\$33,781,200
Active						
201	Upgrade Fire Alarms and Suppression Systems	\$4,849,755	\$44,406	\$56,683	\$208,556	\$4,641,200
202	New Services for Students Building	\$55,227,635	\$224,035	\$224,035	\$716,687	\$54,510,948
203	Modernization Campus Wide Building Exteriors - DA	\$18,243,235	\$141,239	\$393,719	\$475,200	\$17,768,035
204	Convert Existing Facility to Beach Volleyball	\$7,074,767	\$3,201,771	\$5,647,967	\$5,978,694	\$1,096,074
205	Upgrade Infrastructure and HVAC Systems - DA	\$34,587,038	\$174,779	\$277,591	\$820,713	\$33,766,325
208	New Creative Arts Building	\$39,832,887	\$159,186	\$159,186	\$159,186	\$39,673,701
210	Upgrade S3, S7, and Seminar Flat Roofs	\$2,508,294	\$9,099	\$9,099	\$9,099	\$2,499,195
211	Pool and Physical Educational Quad Facilities Improvements	\$4,766,921	\$15,629	\$15,629	\$15,629	\$4,751,292
212	Modernize Building Interior and Exteriors	\$2,109,878	\$7,078	\$7,078	\$8,922	\$2,100,956
213	Renovate Restrooms in S2, S6 & L5	\$3,449,346	\$110,400	\$167,437	\$436,845	\$3,012,501
214	Site Improvements	\$5,524,813	\$18,113	\$18,113	\$18,113	\$5,506,700
215	Perimeter Campus Roadway, Pathway and Traffic Improvements	\$6,906,042	\$22,642	\$22,642	\$22,642	\$6,883,400
216	Signage and Wayfinding Improvements Campus-wide	\$1,381,228	\$4,528	\$4,528	\$4,528	\$1,376,700
217	Swing Space	\$1,381,228	\$4,528	\$4,528	\$4,528	\$1,376,700
218	Furniture, Fixtures and Equipment	\$6,906,042	\$22,642	\$22,642	\$22,642	\$6,883,400
219	Student Health Services Renovation	\$2,071,792	\$6,792	\$6,792	\$6,792	\$2,065,000
220	Physical Education Gymnasium Building Renovations	\$377,839	\$1,239	\$1,239	\$1,239	\$376,600
222	Automotive Technology Facilities Improvements and Modernization	\$1,035,896	\$3,396	\$3,396	\$3,396	\$1,032,500
Total Active		\$198,234,637	\$4,171,502	\$7,042,305	\$8,913,411	\$189,321,226

See last page for definitions and notes



Quarterly Project Detail

Board of Trustees - Measure G Bond Program

Reconciled pending final financial close of FY 2024-2025

Reporting Period: Inception through 6/30/2025 - Measure G Funding Only

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						
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		\$232,015,837	\$4,171,502	\$7,042,305	\$8,913,411	\$223,102,426

De Anza Event Center

Active						
509	De Anza Event Center and Utility Relocation	\$27,576,352	\$3,033,459	\$6,210,399	\$9,528,440	\$18,047,911
Total Active		\$27,576,352	\$3,033,459	\$6,210,399	\$9,528,440	\$18,047,911
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		\$27,576,352	\$3,033,459	\$6,210,399	\$9,528,440	\$18,047,911

Educational Technology Services (ETS)

Board Approved						
399	Educational Technology Services (ETS) Contingency	\$5,000,000	\$0	\$0	\$0	\$5,000,000
Total Board Approved		\$5,000,000	\$0	\$0	\$0	\$5,000,000
Active						
300	Upgrade Learning Space Tech - FH	\$14,070,339	\$235,629	\$387,144	\$2,029,713	\$12,040,626
301	Upgrade Learning Space Tech - DA	\$14,165,474	\$442,068	\$691,990	\$1,803,228	\$12,362,246
302	Upgrade Meeting Room Space Tech - CS	\$822,530	\$58,007	\$58,007	\$152,446	\$670,085
303	Refresh Academic and Business Computer	\$26,963,414	\$849,696	\$1,918,799	\$6,144,231	\$20,819,183
304	Server and Disk Storage Systems	\$2,378,639	\$116,639	\$116,639	\$1,364,537	\$1,014,102
305	Network Upgrades and Enhancements	\$13,014,378	\$1,107,766	\$8,288,238	\$11,166,859	\$1,847,518

See last page for definitions and notes



78

Quarterly Project Detail

Board of Trustees - Measure G Bond Program

Reconciled pending final financial close of FY 2024-2025

Reporting Period: Inception through 6/30/2025 - Measure G Funding Only

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						
306	Upgrades to Network Service Rooms	\$11,346,901	\$37,201	\$37,201	\$37,201	\$11,309,700
307	IT Security Upgrades and Enhancements	\$7,614,519	\$75,319	\$78,319	\$652,649	\$6,961,870
308	Upgrade Voice Communication Systems	\$3,810,134	\$51,972	\$94,002	\$362,053	\$3,448,081
309	WIFI Expansion Project Phase 2	\$3,055,620	\$111,342	\$486,709	\$578,460	\$2,477,160
Total Active		\$97,241,948	\$3,085,639	\$12,157,049	\$24,291,378	\$72,950,571
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
Total Consolidated		\$0	\$0	\$0	\$0	\$0
Educational Technology Services (ETS) Totals		\$102,241,948	\$3,085,639	\$12,157,049	\$24,291,378	\$77,950,571
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	\$13,057,228	\$72,946	\$112,966	\$222,547	\$12,834,681
401	Construct New ETS Facilities for Permanent Storage and Processing	\$3,016,394	\$26,097	\$52,108	\$90,969	\$2,925,425
402	Acquire New Districtwide Vehicles	\$3,073,218	\$161,667	\$797,169	\$797,169	\$2,276,049
Total Active		\$19,146,840	\$260,710	\$962,243	\$1,110,684	\$18,036,155
Central Services Totals		\$20,146,840	\$260,710	\$962,243	\$1,110,684	\$19,036,155
District-Wide						
Active						
510	Structural Upgrade Griffin House	\$5,449,686	\$45,486	\$45,486	\$362,145	\$5,087,540
513	Establish District-wide Energy and Sustainability Projects	\$8,748,644	\$40,329	\$49,389	\$49,389	\$8,699,254

See last page for definitions and notes



Quarterly Project Detail

Board of Trustees - Measure G Bond Program

Reconciled pending final financial close of FY 2024-2025

Reporting Period: Inception through 6/30/2025 - *Measure G Funding Only*

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						
518	Installation of EV Chargers	\$4,065,058	\$658,166	\$658,166	\$658,166	\$3,406,892
599	District-wide Contingency	\$20,793,458	\$0	\$0	\$0	\$20,793,458
Total Active		\$39,056,845	\$743,981	\$753,042	\$1,069,701	\$37,987,144
Closeout						
506	Renovate Carriage House	\$3,679,842	\$450,802	\$1,115,566	\$3,658,492	\$21,350
Total Closeout		\$3,679,842	\$450,802	\$1,115,566	\$3,658,492	\$21,350
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
District-Wide Totals		\$67,792,319	\$1,194,783	\$1,868,607	\$29,783,825	\$38,008,494

Employee and Student Housing

Active						
514	Establish Employee and Student Housing	\$131,574,105	\$445,268	\$445,268	\$445,268	\$131,128,837
517	Acquire Affordable Student Housing	\$69,115,804	\$492,389	\$610,854	\$610,854	\$68,504,951
Total Active		\$200,689,910	\$937,657	\$1,056,122	\$1,056,122	\$199,633,788
Employee and Student Housing Totals		\$200,689,910	\$937,657	\$1,056,122	\$1,056,122	\$199,633,788

Overhead and Cost of Issuance

Active						
503	Program Overhead	\$35,998,093	(\$6,266,430)	(\$4,859,683)	\$0	\$35,998,093
597	Cost of Issuance	\$1,970,510	\$0	\$0	\$1,970,510	\$0
Total Active		\$37,968,603	(\$6,266,430)	(\$4,859,683)	\$1,970,510	\$35,998,093
Overhead and Cost of Issuance Totals		\$37,968,603	(\$6,266,430)	(\$4,859,683)	\$1,970,510	\$35,998,093

See last page for definitions and notes



Quarterly Project Detail

Board of Trustees - Measure G Bond Program

Reporting Period: Inception through 6/30/2025 - *Measure G Funding Only*

Reconciled pending final financial close of FY 2024-2025

Status/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
	A	B	C	D	E = A - D
Program Contingency					
Board Approved					
DW-008 Program Catastrophic Contingency	\$20,353,000	\$0	\$0	\$0	\$20,353,000
Total Board Approved	\$20,353,000	\$0	\$0	\$0	\$20,353,000
Program Contingency Totals	\$20,353,000	\$0	\$0	\$0	\$20,353,000
District					
Unallocated Interest Earnings	\$2,583,363	\$0	\$0	\$0	\$2,583,363
Board of Trustees - Measure G Bond Program List Totals:	\$908,345,004	\$10,755,658	\$30,974,979	\$86,287,036	\$822,057,969

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 2025-26**

DISTRICT: FOOTHILL-DEANZA
DATE: September 8, 2025

I. Appropriations Limit:			
A.	Appropriations Limit		\$ 184,426,358
B.	Price Factor:	<u>1.0644</u>	
C.	Population factor:		
	1 2023-24	Second Period Actual FTES	<u>21,576.4600</u>
	2 2024-25	Second Period Actual FTES	<u>22,487.3500</u>
		Population Change Factor	<u>1.0422</u>
	(C.2. divided by C.1.)		
D.	Limit adjusted by inflation and population factors		\$ 204,587,420
	(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		\$ 204,587,420
II. Appropriations Subject to Limit			
A.	State Aid ¹		\$ 15,196,100
B.	State Subventions ²		442,400
C.	Local Property taxes		180,230,000
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		610,200
H.	Appropriations Subject to Limit		\$ 195,258,300

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

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

² Home Owners Property Tax Relief, Timber Yield Tax, etc...

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

GLOSSARY

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

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

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

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

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

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

Appropriations Limitation: See Gann Limitation.

Assessed Valuation: A value of land, residential or business property set by the county assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, of continuously owned

property plus an annual increase of 2% (see Proposition 13). The assessed value is not equivalent to the market value, due to limitations of annual increase.

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

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

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

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

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

Bonded Debt Limit: The maximum amount of bonded debt for which a community college district may legally obligate itself. The total amount of bonds issued cannot exceed a

stipulated percent of the assessed valuation of the district. General Obligation Bond issues require a 55% vote of the electorate. These are known as Prop 39 Bonds, replacing the law that lowered the approval limit from 66-2/3 to 55%.

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

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

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

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

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

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

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

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

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

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

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

Community Supported District: refer to Basic Aid District.

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

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

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

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

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

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

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

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

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

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

Encumbrances: Obligations in the form of purchases, contracts, and other commitments

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

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

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

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

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

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

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

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

Full-time Equivalent Student (FTES): The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours. That is, three times 175 equals 525. FTES has replaced ADA. Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report attendance. These are carefully reviewed by auditors. The importance of these reviews lies in the fact that the two reports served as the basis for allocating state general apportionment to community college districts under SB 361, which was replaced by the SCFF in FY 2018-19.

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

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

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

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

General Purpose Tax Rate: The district's tax rate, determined by statute as interpreted by the

county controller. Base rate was established in 1978, after the passage of Proposition 13, and changes have occurred based on a complex formula using tax rate areas.

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

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

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

LEA: Local Educational Agency.

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

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

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

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

Non-Resident Tuition: A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140. The nonresident tuition fee rate is required to be established annually by March 1st for the subsequent academic year. Education Code Section 76140 provides the parameters including

a minimum and maximum to set a district's nonresident tuition rate based on recent standardized financial data adjusted for inflation. Education Code Section 76141 also allows for an optional additional capital outlay fee to offset costs associated with capital, maintenance and equipment costs as outlined in statute.

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

Certificated Salaries (account series 1000)

Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.

Classified Salaries (account series 2000)

Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.

Employee Benefits (account series 3000)

Includes all expenditures for employers' contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees and Board members.

Books, Supplies & Misc. (account series 4000)

Includes expenditures for books, supplies, materials, and miscellaneous.

Operating Expenses (account series 5000)

Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

Capital Outlay (account series 6000)

Includes expenditures for sites, improvement of buildings, books and media for libraries, and new equipment.

Other Outgo (account series 7000)

Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

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

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

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

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

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

Proposition 13 (1978): An initiative amendment passed in June 1978, which added Article 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. The level of reserves varies from one district to another based on board policy. Reserves is not the same as fund balance.

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

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

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

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

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

added to the California Constitution upon the passage of Proposition 4 in 1979.

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

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

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

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

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

Federal Aid:

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

State Aid:

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

Student Centered Funding Formula (SCFF):

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

Student Equity and Achievement Program (SEA):

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

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

Tax Revenue Anticipation Notes (TRANS):

these are issued to finance short-term cash flow needs. The notes are paid off within a 13-month

period using the proceeds of current fiscal year taxes.

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

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

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

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

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



Agenda Item Details

Meeting	Sep 08, 2025 - Regular Meeting of the Board of Trustees and Public Hearing on the 2025-26 Budget
Category	BUSINESS SERVICES/FINANCE
Subject	45. Resource Allocation Model Guiding Principles (First Reading) (INFORMATION)
Type	Information

Background and Analysis:

At the June 16, 2025 Board Retreat, the Board directed the Chancellor and staff to bring back a clear framework for allocating resources districtwide that aligns with the District’s evolving funding environment. While Foothill-De Anza is now operating as a **community-supported (basic-aid)** district, the current resource allocation is based on enrollment despite the change in the funding model at the state-level under the Student Centered Funding Formula (SCFF) in FY 2018-19. The SCFF metrics will continue to play an important role to meet the California Community Colleges Chancellor’s Office Vision 2030 goals.

Accordingly, FY 2025–26 will serve as a planning year to develop a new resource allocation model or framework, with implementation targeted for FY 2026–27.

Coordinated Efforts Informing the Work

- **Somos Uno Task Force on Resource Allocation Model** – A constituency- and interest-based body, co-led by Presidents Whalen and Torres, composed of faculty, classified professionals, and administrators. The Task Force will recommend a districtwide model to the Chancellor.
- **Institutional Effectiveness Partnership Initiative (IEPI) Mini-PRT** – A state-sponsored peer resource that will support the Task Force by surfacing best practices in multi-college districts, identifying data/reporting requirements, and sharing effective frameworks in both apportionment-based and community-supported contexts.

Attached are the proposed guiding principles to guide the critical and important work to adopt a responsive, mission-driven, and student-centered resource allocation framework that adheres to the best practices in resource allocation for multi-college and community supported districts. Likewise, these guiding principles will ensure a model tied to the District’s mission of educational excellence and student success.

Next Steps

Constituency groups through the **District Budget Advisory Committee (DBAC)** and the **Chancellor’s Advisory Council (CAC)** will provide input over the next few weeks. Staff will then bring the final Guiding Principles document for Board consideration and adoption at a subsequent meeting.

Submitted by:	Lee D. Lambert, J.D., Chancellor
Additional contact names:	Christopher Dela Rosa, D.M., Vice Chancellor, Business Services Raquel Puentes-Griffith, Executive Director, Fiscal Services
Is backup provided?:	Yes

[RAM Guiding Principles \(Board\).pdf \(90 KB\)](#)

FOOTHILL – DE ANZA COMMUNITY COLLEGE DISTRICT

GUIDING PRINCIPLES FOR THE ADOPTION OF A NEW RESOURCE ALLOCATION MODEL

1. **ACCESS, EQUITY, AND SUCCESS.** Allocate resources to strategies that measurably improve access, retention, completion, and close equity gaps using disaggregated data.
2. **ACADEMIC EXCELLENCE.** Protect academic quality, including curriculum standards, breadth of programs, and a robust liberal arts core.
3. **MISSION & BOARD PRIORITIES ALIGNMENT.** Direct ongoing funding to core academic programs and essential student services that advance adopted strategic priorities.
4. **PREDICTABILITY AND COMMUNITY-SUPPORTED STEWARDSHIP.** Provide multi-year baselines and defined trigger rules for times of economic volatility; forecast property tax and nonresident tuition revenues using credible and reliable assumptions to avoid over or under estimation to the extent practical; ensure efficient use of resources for both instructional and administrative operations; maintain Board-approved stabilization reserves to manage volatility.
5. **COMPLIANCE.** Ensure ongoing compliance with applicable fiscal regulations, standards, and Board policies (e.g., California Education Code/Title 5, Generally Acceptable Accounting Principles (GAAP), OMB Uniform Guidance for grants, ACCJC accreditation, and collective bargaining agreements) by budgeting for strong internal controls, documentation, timely reporting, and continuous audit readiness and maintain the District's excellent credit rating by meeting the rating-agency criteria at a minimum.
6. **TOTAL COST OF OWNERSHIP.** Match one-time funds to one-time needs; build full life-cycle costs (maintenance, refresh, licensing, staffing) into ongoing allocations for facilities and technology in sustainable ways that also reflect environmental stewardship.
7. **INNOVATION, SUSTAINABILITY, AND WORKFORCE.** Invest in evidence-based innovation that improves student outcomes and service quality; prioritize financially sustainable staffing models and professional development, including digital/AI readiness.
8. **TRANSPARENCY AND ACCOUNTABILITY.** Ensure decisions are made through open, documented processes with clear rationale and regular public reporting on outcomes and budget performance.



Fiscal Year 2025-2026
District Budget Advisory Committee (DBAC)
1:30 PM – 3:00 PM via zoom

Meeting Schedule

10/07/2025 - First Tuesday

11/18/2025 – Third Tuesday

December 2025 – No meeting

01/20/2025 – Third Tuesday

02/17/2025 – Third Tuesday

03/17/2025 – Third Tuesday

04/21/2025 – Third Tuesday

05/26/2025 – Fourth Tuesday

06/16/2025 – Third Tuesday