

**2023-2024**  
**District Budget Advisory Committee (DBAC)**

**Meeting Agenda - Tuesday, October 17, 2023**

**Location: Via Zoom**

<https://fhda-edu.zoom.us/j/85489019998?pwd=P7B4NeBdTl00TcgeEpCab6vcGYbK1e.1>

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

Note Taker: Trena O'Connor

	<b>Agenda Topic</b>	<b>Discussion Leader</b>
1:30-2:15	Higher Education Emergency Relief Fund (HEERF)	Grey / Watson
2:15-2:45	COVID-19 Block Grant	Cheu / Puentes-Griffith
2:45-3:00	Other	All
Handouts:	HEERF section from 2023-24 Adopted Budget (pages 90-91) Planned HEERF Funding uses from 06/15/21 DBAC meeting COVID Block Grant 5 Year Plan	

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## Higher Education Emergency Relief Fund (HEERF)

The Higher Education Emergency Relief Fund (HEERF) is administered by the U.S. Department of Education. The funding was provided to address challenges and disruption caused by the COVID-19 pandemic. The funds were used as per guidelines for emergency relief aid to the students as well as to mitigate and ensure the safety and well-being of the students and staff against the current pandemic and future pandemics.

### Three Rounds of Funds:

HEERF I - Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

HEERF II - Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)

HEERF III - American Rescue Plan (ARP)

Across all three rounds of funding allocations, the two colleges of Foothill-De Anza Community College District received \$65,971,555. The amount includes \$28 million in Student portion and \$37.9 million in Institutional portion of HEERF Funds. The Institutional portion of funds and the related expenses were recorded in the Restricted Fund (Fund 121/131) and the Student portion of the funding and the related expenditures were recorded in the Financial Aid Fund (Fund 700).

As of June 30, 2023, both Foothill and De Anza colleges have expended their full allocation. Below is the chart detailing the expenditures by college and fiscal year. These expenditures adhered to the guidelines provided under COVID-19 relief funds. A total of \$28.7 million was spent directly on Student Grant-in-Aid to support the students. Lost revenue of \$30 million was claimed under the allowable expenditure categories to support various campus programs that support students. \$7.2 million was spent in various expense categories including salaries, benefits, supplies and capital outlay to mitigate the spread of COVID-19 coronavirus and ensure student and staff safety.

HEERF Institutional & Student Expenditure Summary by Expense Category and Fiscal Year											
	FY 2020		FY 2021		FY 2022		FY 2023		TOTAL		Total (Inst. & Stud.)
	Institutional	Student	Institutional	Student	Institutional	Student	Institutional	Student	Institutional	Student	
Certificated Salaries	\$ -	\$ -	\$ 7,300	\$ -	\$ 4,950	\$ -	\$ 2,000	\$ -	\$ 14,250	\$ -	\$ 14,250
Classified Salaries	25,205	-	178,255	-	220,132	-	109,039	-	532,632	-	532,632
Employee Benefits	1,946	-	70,180	-	51,535	-	19,659	-	143,320	-	143,320
Materials & Supplies	-	-	388,222	-	753,325	-	393,467	-	1,535,014	-	1,535,014
Operating Expenses	9,154	-	218,788	-	724,734	-	577,868	-	1,530,543	-	1,530,543
Capital Outlay	-	-	117,215	-	176,048	-	338,905	-	632,168	-	632,168
Student Grant-in-Aid	-	1,842,462	210,400	3,153,342	265	6,935,422	93,612	7,968,768	304,277	19,899,994	20,204,271
Lost Revenue	-	-	-	-	6,324,081	-	15,608,919	-	21,933,000	-	21,933,000
<b>De Anza College Total</b>	<b>\$ 36,305</b>	<b>\$ 1,842,462</b>	<b>\$ 1,190,360</b>	<b>\$ 3,153,342</b>	<b>\$ 8,255,070</b>	<b>\$ 6,935,422</b>	<b>\$ 17,143,469</b>	<b>\$ 7,968,768</b>	<b>\$ 26,625,204</b>	<b>\$ 19,899,994</b>	<b>\$ 46,525,198</b>
Certificated Salaries	\$ 93,261	\$ -	\$ 180,006	\$ -	\$ 360,650	\$ -	\$ 16,657	\$ -	\$ 650,573	\$ -	\$ 650,573
Classified Salaries	60,344	-	229,684	-	299,246	-	16,472	-	605,746	-	605,746
Employee Benefits	29,458	-	34,713	-	55,181	-	4,534	-	123,886	-	123,886
Materials & Supplies	114,583	-	225,072	-	44,964	-	157	-	384,776	-	384,776
Operating Expenses	79	-	42,921	-	358,273	-	26,305	-	427,578	-	427,578
Capital Outlay	-	-	34,427	-	532,168	-	79,833	-	646,429	-	646,429
Student Grant-in-Aid	-	849,401	398,110	1,740,763	-	4,748,025	768,242	768,242	398,110	8,106,431	8,504,541
Lost Revenue	-	-	-	-	2,046,368	-	6,056,461	-	8,102,829	-	8,102,829
<b>Foothill College Total</b>	<b>\$ 297,725</b>	<b>\$ 849,401</b>	<b>\$ 1,144,934</b>	<b>\$ 1,740,763</b>	<b>\$ 3,696,850</b>	<b>\$ 4,748,025</b>	<b>\$ 6,200,417</b>	<b>\$ 768,242</b>	<b>\$ 11,339,926</b>	<b>\$ 8,106,431</b>	<b>\$ 19,446,357</b>
<b>Grand Total</b>	<b>\$ 334,029</b>	<b>\$ 2,691,863</b>	<b>\$ 2,335,294</b>	<b>\$ 4,894,105</b>	<b>\$ 11,951,921</b>	<b>\$ 11,683,447</b>	<b>\$ 23,343,886</b>	<b>\$ 8,737,010</b>	<b>\$ 37,965,130</b>	<b>\$ 28,006,425</b>	<b>\$ 65,971,555</b>

SUMMARY	
Student Grant-in-Aid	\$ 28,708,812
Lost Revenue	30,035,829
Salaries, Benefits, Supplies, Operating and Capital	7,226,914
<b>Total Expenditures</b>	<b>\$ 65,971,555</b>

DA Institutional	\$ 26,625,204
DA Student	19,899,994
FH Institutional	11,339,926
FH Student	8,106,431
<b>HEERF Allocation</b>	<b>\$ 65,971,555</b>
<b>Net Balance</b>	<b>-</b>

**Lost Revenue:** Significant revenue losses were identified due to the COVID-19 pandemic shutdowns in areas that support various campus programs and directly impact students. Each campus was entitled to claim an amount of lost revenue recovery under an approved methodology for the effective grant period for operations. The campuses evaluated the best approach to ensure the funds were applied to objectives articulated in their COVID-19 response plans. The sources were applied to support the corresponding funds and/or programs associated with the lost revenue, planned capital projects, or newly identified capital projects. The campuses ensured these were firmly within the allowable guidance for directly related expenses and lost revenue recovery evidenced by their nature and general background with a clear nexus to the Coronavirus response and impact.

Funds/Programs	Lost Revenue	Lost Revenue (Non-Resident)	Total Lost Revenue
Associated Student Body	\$ 218,360	\$ -	\$ 218,360
Bookstore (Enterprise Fund)	351,743	-	351,743
General Fund (Fund 114)	-	628,320	628,320
Self Sustaining Fund (Fund 115)	2,271,208	578,162	2,849,370
Capital Projects (Fund 40)	-	4,055,036	4,055,036
<b>Foothill</b>	<b>\$ 2,841,311</b>	<b>\$ 5,261,518</b>	<b>\$ 8,102,829</b>
Associated Student Body	\$ 843,693	\$ 436,901	\$ 1,280,594
Bookstore (Enterprise Fund)	1,251,514	-	1,251,514
General Fund (Fund 114)	-	1,119,198	1,119,198
Self Sustaining Fund (Fund 115)	3,715,733	2,530,073	6,245,806
Occupational Training Institute (Fund 121/131)	233,406	331,525	564,931
Campus Center Use Fee (Fund 128)	321,546	421,355	742,901
Child Development Center (Fund 33)	851,452	-	851,452
Dining Services (Fund 32)	2,373,965	1,154,453	3,528,418
Capital Projects (Fund 40)	-	6,348,186	6,348,186
<b>De Anza</b>	<b>\$ 9,591,309</b>	<b>\$ 12,341,691</b>	<b>\$ 21,933,000</b>
<b>Net Balance</b>	<b>\$ 12,432,620</b>	<b>\$ 17,603,209</b>	<b>\$ 30,035,829</b>
<b>Note:</b> Lost Revenue was calculated for FY 2019-20, 2020-21, 2021-22.			

For more detailed information, see the Quarterly Budget and Expenditure Reporting for all HEERF (institutional and student portion) grant funds available at the following college websites:

De Anza: <https://www.deanza.edu/financialaid/cares-act.html>

Foothill: <https://foothill.edu/virtualcampus/cares.html>

## Planned HEERF Funding Uses

Draft as of: 6.14.21

**Background:** The District/Colleges have chosen an approach that emphasizes student access, risk mitigation and operational flexibility to address both short and long-term needs associated with the pandemic response.

Past experience with federal programs, which often involve after-the-fact guidance and ever-evolving audit requirements, necessitates a strategic and careful approach. The District has been subject to several recent program reviews and audits by various state and federal programs with outcomes that support stricter adherence to regulatory requirements. The responsibility for a higher level of stewardship over HEERF Grant funds is amplified given the significant allocations entrusted to the District/Colleges to serve in the best interest of the students, faculty, and staff.

The approach will also ensure the District is firmly within the allowable guidance for direct related expenses and lost revenue recovery evident by their nature and general background with a clear nexus to the Coronavirus response and impact. We will take great care to avoid areas that require extensive documentation, unreasonable justification, or that rely on generous interpretations of the specially issued guidance that may not withstand future audit inquiries. Furthermore, costs should also meet the standard federal program's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - 2 CFR part 200 subpart E Cost Principles.

**Lost Revenue Methodology:** Three full pre-pandemic years' revenue (2016-17, 2017-18, 2018-19) for the program being evaluated were averaged to determine the baseline used to quantify the claimed lost revenue amount by comparing to actual revenue received for the period. The baseline will be used unless there is a clear annual trending decline in revenue for the program for the three year analyzed. If there is a declining trend, the most recent full pre-pandemic year's revenue (2018-19) will be used to claim the lost revenue amount.

**Planned HEERF Funding Uses**  
**Draft as of: 6.14.21**

	<b>Foothill All Funds</b>
<b>Revenue Backfill</b>	
Non-Resident	\$ 2,600,000
Parking (2018-19 lower than 3Yr Avg)	\$ 698,240
Bookstore	\$ 1,236,292
Dining Services	\$ 228,046
Facility Rental	\$ 1,801,470
Community/Contract Ed	\$ 260,305
<b>Total Estimated Revenue Loss</b>	<b>\$ 6,824,353</b>
<b>Capital Projects</b>	
Water Filling Stations (All - electrical/construction/units)	\$ 750,000
HVAC Improvements - Ventilation (Needlepoint BiPolar Technology)	\$ 400,000
HVAC Improvements - Mechanical Unit Replacement	\$ 1,500,000
Campus-wide Wifi	\$ 2,000,000
<b>Instruction</b>	
Additional costs for adding face to face classes	<b>\$ 250,000</b>
<b>Cleaning</b>	
Temporary/supplemental	\$ 3,000
Consumables & Cleaning Support (Facilities)	\$ 120,000
<b>PPE</b>	
barriers/sprayers/HEPA filter units	\$ 300,000
<b>Misc.</b>	
Classroom supplies (labs, PE,athletics)	\$ 450,000
Bookstore shipping and staff	\$ 200,000
Testing (athletics)	\$ 15,000
Vaccination Campaign/Contact Tracing	\$ 440,000
Student Tech Support	\$ 240,000
Faculty (online support and Instructional Designers)	\$ 395,000
RTC Coordination (Campus Specific Plans)	\$ 50,000
Instructional Software (Foothill Budget Requests)	\$ 200,000
<b>Technology</b>	
High-flex classrooms	\$ 683,000
<b>Additional funds for students (Depending on Need)</b>	
Total	<b>\$ 14,820,353</b>
<b>HEERF II Institutional Allocation</b>	
	\$ 4,769,824
<b>HEERF III Institutional Allocation</b>	
	\$ 5,395,000
Total	<b>\$ 10,164,824</b>
	\$ (4,655,529)

**Potential HEERF Funding Uses**

Draft as of: 6.14.21

	<b>De Anza All Funds</b>
Revenue Backfill	
Non-Resident	\$ 2,900,000
Parking (2018-19 lower than 3Yr Avg)	\$ 1,381,454
Bookstore	\$ 3,196,911
Dining Services	\$ 3,601,590
Facility Rental	\$ 1,703,853
Community/Contract Ed	\$ 2,059,558
CDC	\$ 1,548,698
DASB Flea Market	\$ 612,964
Vending	\$ 14,309
Other Comprehensive Revenue estimate	\$ 1,477,902
<b>Total Estimated Revenue Loss</b>	<b>\$ 18,497,239</b>
Capital Projects	
Water Filling Stations (All - electrical/construction/units)	\$ 750,000
HVAC Improvements - Ventilation (Needlepoint BiPolar Technology)	\$ 550,000
HVAC Improvements - Mechanical Unit Replacement	\$ 1,500,000
Campus-wide Wifi	\$ 2,000,000
Occupancy study/implementation	\$ 100,000
Cleaning	
Temporary/supplemental	\$ 300,000
Consumables & Cleaning Support (Facilities)	\$ 180,000
PPE	
barriers/sprayers/HEPA filter units	\$ 700,000
Misc.	
Classroom supplies (labs, PE,athletics)	\$ 1,500,000
Bookstore shipping and staff	\$ 900,000
Vaccination Campaign/Contact Tracing	\$ 200,000
RTC Coordination (Campus Specific Plans)	\$ 50,000
Technology	
High-flex classrooms	\$ 1,200,000
Additional funds for students (Depending on Need)	
Total	<b>\$ 28,427,239</b>
HEERF I Institutional Allocation (Balance at June 30, 2021)	\$ 2,529,394
HEERF II Institutional Allocation	\$ 10,541,388
HEERF III Institutional Allocation	\$ 12,596,000
Total	<b>\$ 25,666,782</b>
	<b>\$ (2,760,457)</b>

**COVID Block Grant 5 Year Plan - Estimated Annual Needs**

Location	Brief description of need	2023-24	2024-25	2025-26	2026-27	2027-28	Total Amount	Notes
		Year 1	Year 2	Year 3	Year 4	Year 5		
Estimated Funding Based on May Revise							\$ 16,100,000.00	
De Anza	Promise Program	\$1,500,000.00	\$1,500,000.00				\$ 3,000,000.00	
De Anza	Tutoring	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$ 1,000,000.00	
Foothill	Star Fish Software			\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 450,000.00	Try to move to one flatform districtwide?
Foothill	Tutoring	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 2,500,000.00	
Foothill	Outreach - TEA School Relations Specialist for High Schools (Student Ambassadors)	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 1,000,000.00	
Foothill	Online Learning - Canvas Traing Released/Reassigned Time	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 1,000,000.00	
Central Services	Accessibility Software	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 200,000.00	
Central Services	Alternate internet circuit / upgrade project with Los Altos Hills	\$ 300,000.00					\$ 300,000.00	
Districtwide	PPE (Districtwide)	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 250,000.00	
Districtwide	Teaching Excellence and Professional Development Institute	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 500,000.00	
De Anza	Student Athlete Transportation	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 1,500,000.00	
Foothill	Student Athlete Transportation	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 1,000,000.00	
Central Services	D120 Scheduled Maintenance	\$ 2,200,000.00					\$ 2,200,000.00	
De Anza	Guided Pathways Transition			\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 900,000.00	
Foothill	Guided Pathways Transition			\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 300,000.00	
Difference							\$ -	
<b>Total Allocations</b>								
De Anza		\$ 6,400,000.00						
Foothill		\$ 6,250,000.00						
Central Services		\$ 2,700,000.00						
Districtwide		\$ 750,000.00						
		\$ 16,100,000.00						
		\$ -						