

Budget Update

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October 21, 2022



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foothill.edu

Highlights

- Budget Cycle (State and FHDA)
- Major Funds for Foothill
- General Fund Budget for 2022-23 and Carryover
- FTES/Enrollment
- Regulations (50% Law/FON)

Budget Cycle

State Budget Cycle

- ❖ January – Governor’s Proposed Budget
- ❖ **May** – Governor’s “revised” budget (May 13, 2022)
- ❖ July 1 – Final State Budget

FHDA Budget Cycle

- ❖ June – Tentative Budget
- ❖ **Sept. 15 – Adopted budget.**
- ❖ November – 1st Quarter Report
- ❖ March – 2nd Quarter Report
- ❖ May - June – 3rd Quarter Report

District Adopted Budget

References:

Business Services website:

https://business.fhda.edu/budget/_downloads/2022-23%20Adopted%20Budget.pdf

District Board of Trustees website (September 12, 2022 Meeting): <https://go.boarddocs.com/ca/fhda/Board.nsf/Public>

Types of Funds at Foothill

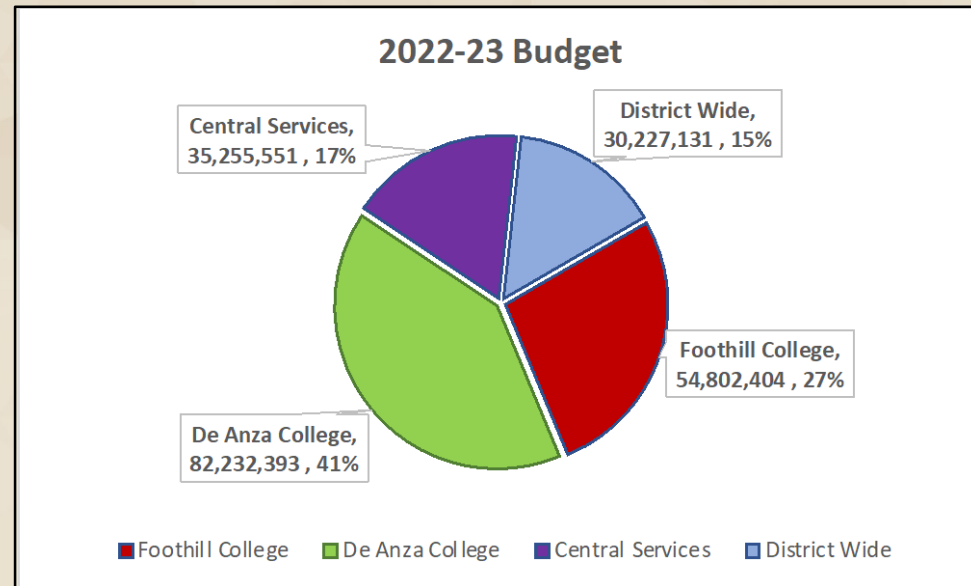
- ❑ **Unrestricted General Purpose Fund 114**
- ❑ **Unrestricted Self-Sustaining Fund 115**
- ❑ **Restricted and Categorical Fund 121 & 131**
- ❑ **Special Education Fund 122**
- ❑ **Federal Work Study Fund 123**
- ❑ **Campus Center Use Fees Fund 128**
- ❑ **Capital Projects Fund 400**
- ❑ **Student Financial Aid Fund 74 & 75**

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Unrestricted General Fund 114

- The Unrestricted General Fund (Fund 114) is the primary operating fund of the district/college. It covers the areas of Instruction, Student Services, Administrative Services, Operations and Maintenance.
- The total District General Fund 114 expense budget for 2022-23 is approx. \$202.5 million (does not include transfers)
 - Foothill College = \$54.8 million = 27.1%
 - De Anza College = \$82.2 million = 40.6%
 - Central Services = \$35.3 million = 17.4%
 - District Wide = \$30.2 million = 14.9%



Self Sustaining Fund 115

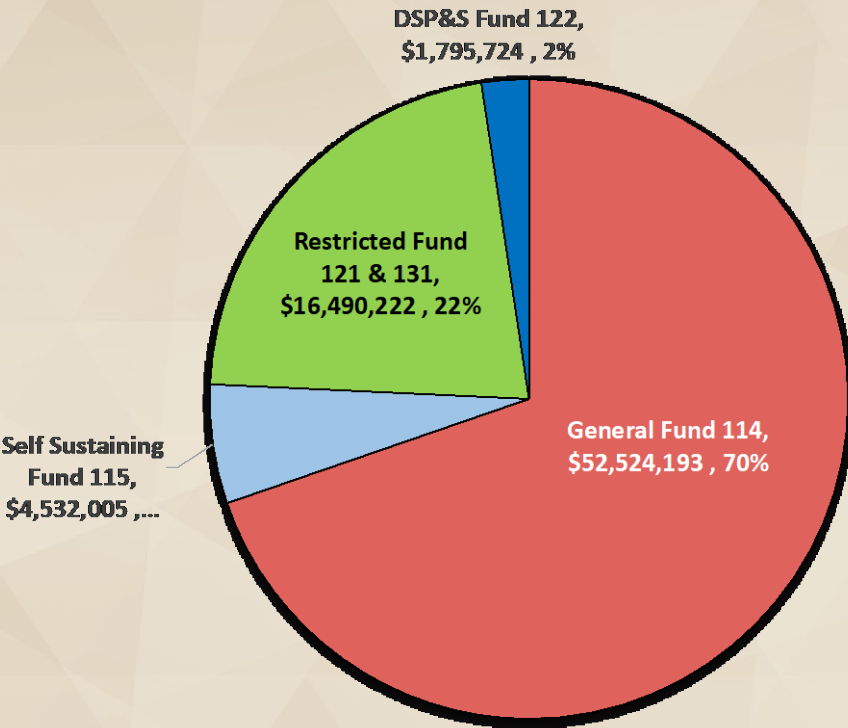
- ❑ Self-Sustaining Fund 115
 - ❑ includes various unique operations that earn revenue and have direct expenses
 - Apprenticeship Program
 - Facilities Rentals (Athletics and Classroom Facilities)
 - Fine Arts Facilities Rentals (Smithwick, Lohman, Appreciation Hall)
 - Campus Abroad
 - International Student Program
 - VTA Smart Pass
 - Printing Services Program
 - Community Education
 - Athletics (Various)
 - Food Concessionaires
 - Pacific Dining
 - KJ's Coffee

Restricted General Funds

- Restricted General Fund
 - Restricted and Categorical (Fund 121 & 131)
 - EOPS
 - Strong Workforce
 - Perkins
 - College Promise (Foothill College Promise)
 - Early College Promise
 - SEA (Student Equity and Achievement)
 - SFAA/BFAP (Student Financial Aid)
 - Lottery (Instructional Materials)
 - Health Service Fees (local)
 - Grants (State, Federal & Local)
 - Special Education (Fund 122)
 - DSP&S Programs (Administered at the DRC)

Major Foothill Funds - 2021-22 Expenses

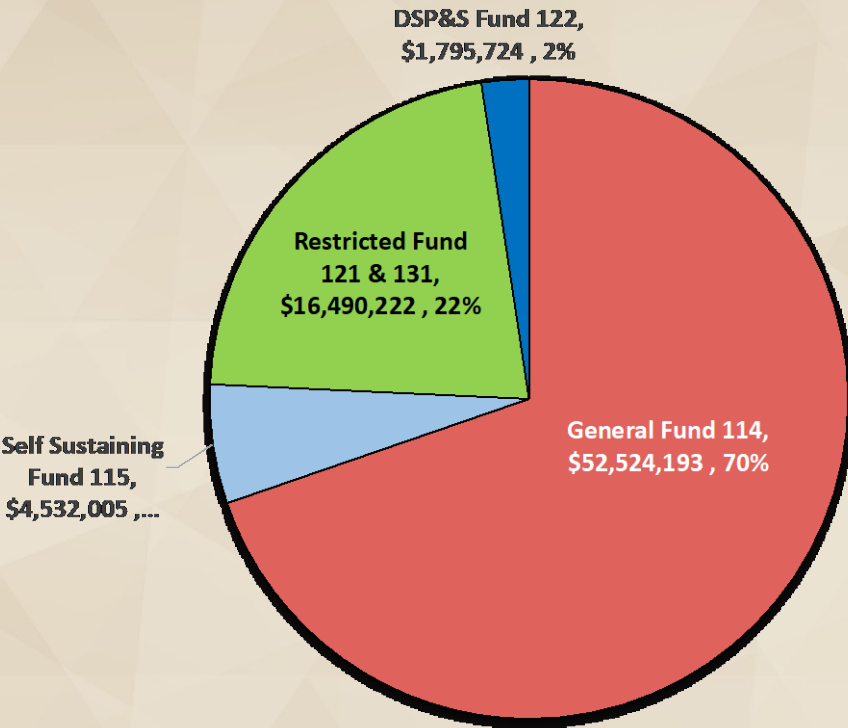
Expense Distribution of Major College Funds



| Major Funds | Actual Expenses | Percent |
|---------------------------|----------------------|---------------|
| General Fund 114 | \$ 52,524,193 | 69.7% |
| Self Sustaining Fund 115 | \$ 4,532,005 | 6.0% |
| Restricted Fund 121 & 131 | \$ 16,490,222 | 21.9% |
| DSP&S Fund 122 | \$ 1,795,724 | 2.4% |
| Total | \$ 75,342,144 | 100.0% |

Major Foothill Funds - 2021-22 Expenses

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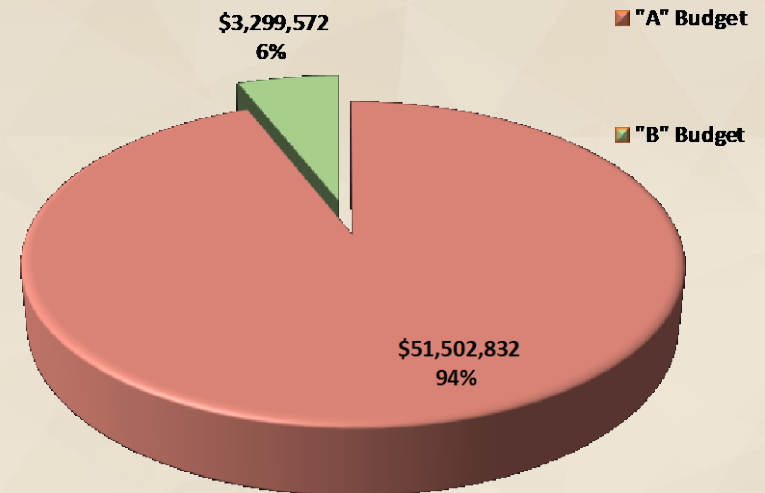
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| Total | \$ 75,342,144 | 100.0% |

| Major Funds | Salary & Benefits | Percent |
|---|----------------------|--------------|
| General Fund 114 | \$ 50,369,197 | 95.9% |
| Self Sustaining Fund 115 | \$ 1,621,988 | 35.8% |
| Restricted Fund 121 & 131 | \$ 9,861,497 | 59.8% |
| DSP&S Fund 122 | \$ 1,782,306 | 99.3% |
| Other | | |
| SEA (Student Equity & Achievement) | \$ 4,484,436 | 99.0% |

General Fund 114 - Expense Budget 2022-23

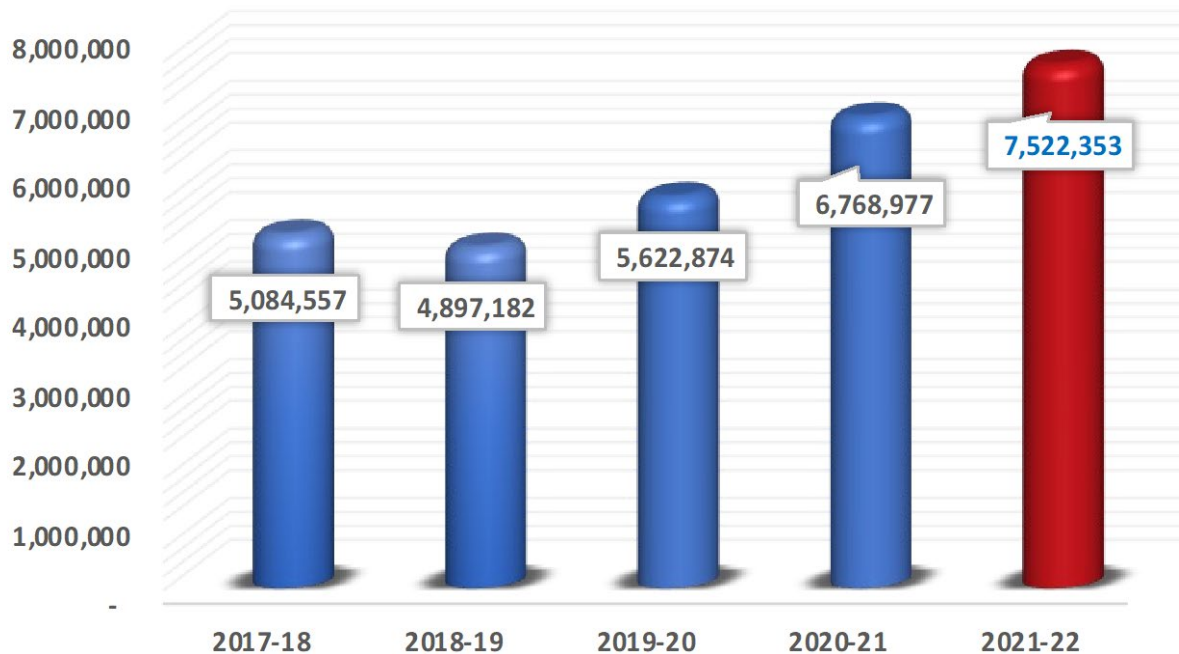
| Expenses | 2022-23 |
|---|----------------------|
| Contract Teachers (1160) | \$ 18,632,454 |
| Contract Non-Teachers (1210 & 1260) | 5,293,928 |
| Other Teachers (1320 & 1330) | 8,301,269 |
| Other Non-Teachers (1430) | 160,200 |
| Total Certificated Salaries | \$ 32,387,851 |
| Contract Non-Instructional (2110 & 2170) | 6,553,401 |
| Contract Instructinal Aides (2220) | 400,056 |
| Other Non-Instructional (2310 & 2350) | 301,802 |
| Total Classified Salaries | \$ 7,255,260 |
| Total Salaries | \$ 39,643,110 |
| Staff Benefits (3100) "A" Budget | \$ 12,321,723 |
| Staff Benefits (3200) "B" Budget | \$ 44,853 |
| Total Benefits | \$ 12,366,577 |
| Total Materials and Supplies Expenses (4000) | \$ 1,129,110 |
| Contracted Services | - |
| Other Operating | 1,436,607 |
| Total Operating Expenses (5000) | \$ 1,436,607 |
| Other Capital Outlay | 227,000 |
| Total Capital Outlay (6000) | \$ 227,000 |
| Total Expenses | \$ 54,802,404 |

Foothill College General Fund (114) Expenses



Foothill College Carryover – One Time Funds

Foothill College Carryover - 5 Year



Re-imagining the District/Colleges

Project 1: Develop new parameters for college ownership on float & carry forwards.

OPPORTUNITIES & CONCERNS

I ♥ the
RSF

How do the colleges spend and manage their Carryforward?

type in your feedback on a sticky note

How do we allow space for more to be involved and learn more about these new parameters?

Carryforward includes float and unused b-budgets

Float is unused salary (Classified & AMA)

District retains benefits Float

How do the colleges and CS make decisions on spending the Carry-forward fund? Are there any goals/limitation/parameters?

How will those developing "new" parameters who aren't aware of the current parameters or understand deeply the issues participate effectively in this conversation?

How can we let more know about the process, how decisions are made, and why decisions are implemented?

After sharing with College Council at DA and equivalent at FH instruct these committees to inform all shared governance committees on each campus.

Colleges have made decisions for future allocations based on current parameters. We need to make sure we can anticipate impact on those college budgets prior to implementing new

FTES and Funding

- FTES (Full-time Equivalent Student)
 - 1 FTES is 15 hours x 11.67 weeks x 3 Quarters = 525 hours of instruction

SCFF (Student Center Funding Formula) Facts:

□ 70-20-10

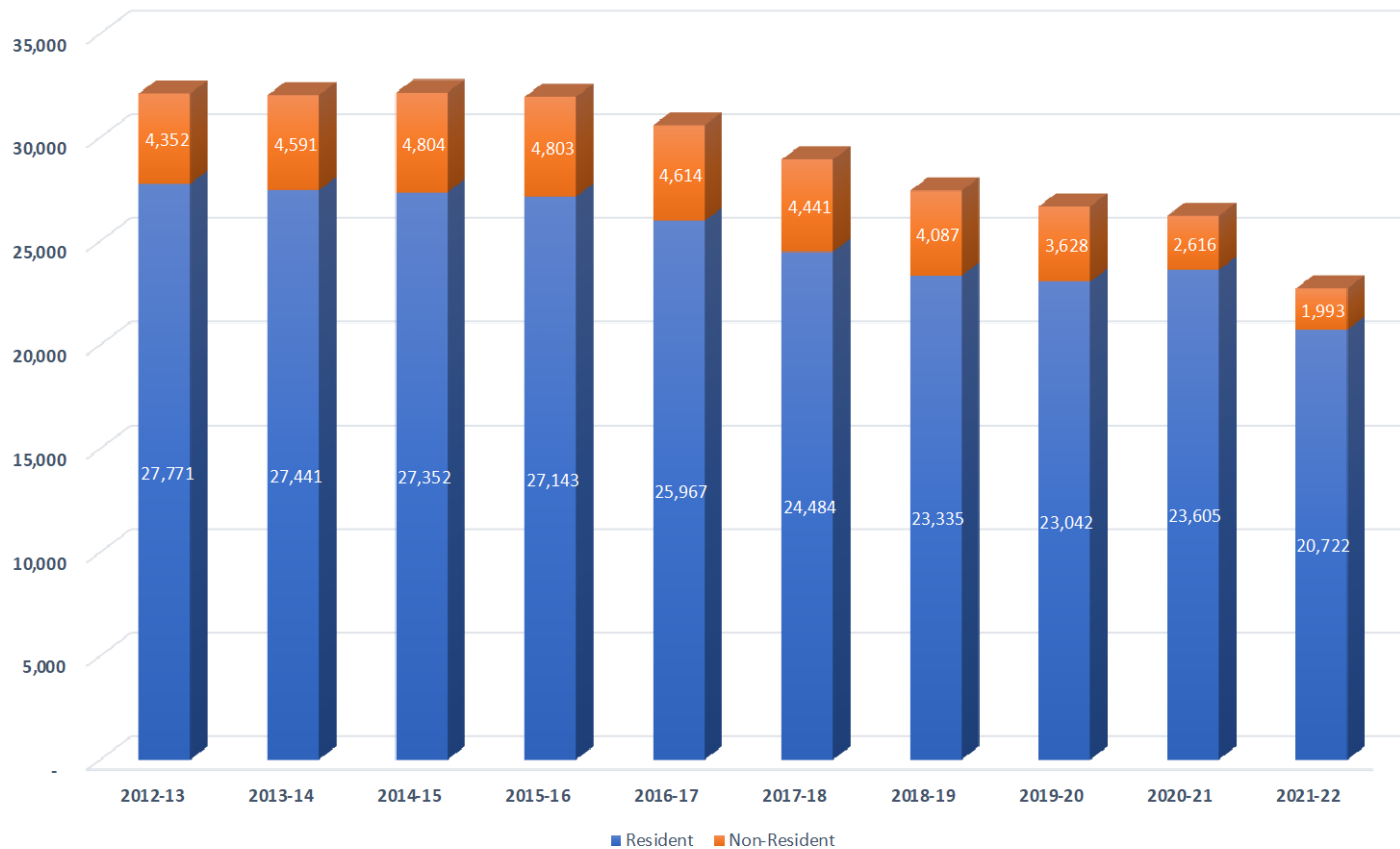
- Base (**FTES**, Campus & Centers) = **70%**
- Supplemental (Pell Grant, AB 540, Promise) = **20%**
- Success (Degrees, Certificates, Living Wage) = **10%**

□ Hold Harmless

- FHDA has been funded since 2017/18 by the Hold Harmless Provision of SCFF
- Uses the 2017-18 FTES plus COLA's
- Hold Harmless provision **2024-25 with COLA's will be our new base going forward**

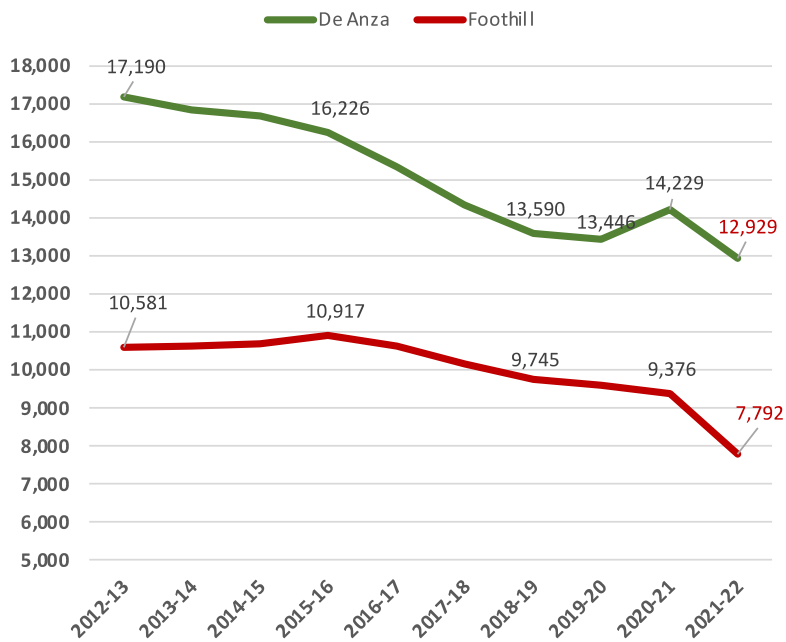
District FTES Trend Last 10 Years

FTES District Resident & Non-resident

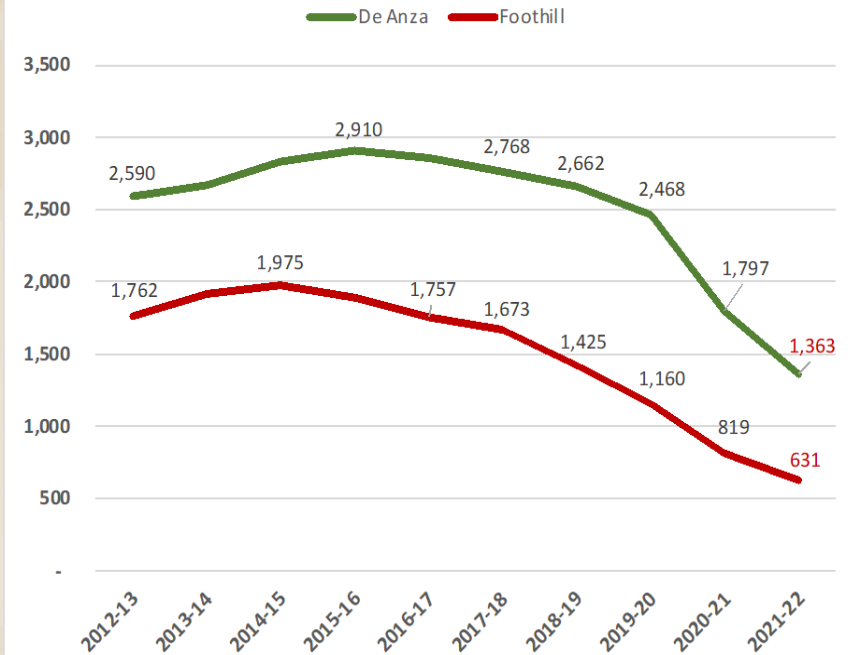


Foothill & De Anza Enrollment

Resident FTES by College



Non-Resident FTES by College



FTES College Distribution

“60/40” Split

| Year | Report | Resident | | Non- Resident | | Total | | Grand Total | De Anza | Foothill |
|---------|---------------|----------|----------|---------------|----------|---------|----------|-------------|-----------|-----------|
| | | De Anza | Foothill | De Anza | Foothill | De Anza | Foothill | | Percent % | Percent % |
| 2009-10 | P-A | 18,608 | 14,380 | 2,538 | 1,530 | 21,146 | 15,910 | 37,056 | 57.1% | 42.9% |
| 2010-11 | P-A Recertifi | 17,642 | 13,046 | 2,383 | 1,575 | 20,025 | 14,621 | 34,646 | 57.8% | 42.2% |
| 2011-12 | P-A | 17,720 | 11,735 | 2,387 | 1,584 | 20,107 | 13,319 | 33,426 | 60.2% | 39.8% |
| 2012-13 | P-A ReCalc | 17,190 | 10,581 | 2,590 | 1,762 | 19,780 | 12,343 | 32,123 | 61.6% | 38.4% |
| 2013-14 | P-A ReCalc | 16,827 | 10,614 | 2,672 | 1,919 | 19,499 | 12,533 | 32,032 | 60.9% | 39.1% |
| 2014-15 | P-A | 16,663 | 10,689 | 2,829 | 1,975 | 19,492 | 12,664 | 32,156 | 60.6% | 39.4% |
| 2015-16 | P-A | 16,226 | 10,917 | 2,910 | 1,893 | 19,136 | 12,810 | 31,946 | 59.9% | 40.1% |
| 2016-17 | P-A | 15,341 | 10,627 | 2,857 | 1,757 | 18,197 | 12,384 | 30,581 | 59.5% | 40.5% |
| 2017-18 | P-A | 14,323 | 10,160 | 2,768 | 1,673 | 17,092 | 11,833 | 28,925 | 59.1% | 40.9% |
| 2018-19 | P-A ReCalc | 13,590 | 9,745 | 2,662 | 1,425 | 16,251 | 11,171 | 27,422 | 59.3% | 40.7% |
| 2019-20 | P-A | 13,446 | 9,595 | 2,468 | 1,160 | 15,914 | 10,755 | 26,669 | 59.7% | 40.3% |
| 2020-21 | P-A | 14,229 | 9,376 | 1,797 | 819 | 16,026 | 10,195 | 26,221 | 61.1% | 38.9% |
| 2021-22 | P-A | 12,929 | 7,792 | 1,363 | 631 | 14,292 | 8,423 | 22,715 | 62.9% | 37.1% |

Regulations to Consider

- 50% Law – Ed Code Section 84362 requires community College Districts to spend at least half of its “current expense of education” each year on classroom instructors. Includes instructional aides salaries and benefits.
- FON – Full-time Faculty Obligation Number (Ed Code Section 87482.6) establishes an annual minimum number of full-time faculty that each district is required to hire. This number changes based on the growth or decline of credit FTES.

Questions?