



**FOOTHILL-DE ANZA**  
**Community College District**

**2016-2017**

**TENTATIVE BUDGET**



# **FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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## **Director, Budget Operations**

Joni Hayes



**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT  
2016-2017 TENTATIVE BUDGET**

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## Board of Trustees Presentation



## 2016-2017 Tentative Budget June 13, 2016

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Kevin McElroy, Vice Chancellor, Business Services  
Raquel Puentes-Griffith, Executive Director, Fiscal Services  
Joni Hayes, Director, Budget Operations



## Review of Projected 6/30/16 Ending Fund Balance

The projected 6/30/16 ending fund balance of \$53.5M will be used as follows:

- \$ 12.5M for colleges & Central Services B budget carryover
- \$ 2.7M for district-wide carryover (elections costs, negotiated contract items, EIS/ETS backfill, encumbrance carryforwards)
- \$ 7.1M for district priorities to be determined (unallocated balance of 15/16 mandated backlog payment)
- \$ 9.5M to maintain district's budgeted 5% reserve
- \$ 17.1M Stability Fund



# Major Revenue Assumptions

## ■ State Revenues

- 0% COLA
- \$ 1.76M augmentation to base apportionment funding
- \$ 2.48M one-time allocation for mandated cost reimbursement
- FTES estimates based on P-2 projections from 2015/16 (261 resident FTES below 2015/16 base)
- No growth budgeted for non-resident FTES
- No deficit factor applied to state apportionment funds



## 2016/17 Revenue vs. Expenses

### Revenue

Base Revenue	\$ 181,309,698
Increase to Base Allocation	1,764,750
One-Time Claims Reimbursement	<u>2,482,415</u>
Total Revenue	\$ 185,556,863
Total Expenses	<u>(190,092,792)</u>
2016/17 Net Deficit	\$ <u>(4,535,929)</u>
Use of Stability Fund (one-time funds)	\$ 4,535,929
Net Deficit after Use of One-Time Funds	\$ 0



# Projected 2016/17 Fund Balance

<b>Beginning Balance (Projected), July 1, 2016</b>	<b>\$ 53,475,921</b>
Revenue	\$ 185,556,863
Expenses and Transfers/Other	(190,092,792)
Net Change in Fund Balance (Projected)	<b>\$ (4,535,929)</b>
<b>NET FUND BALANCE (Projected), June 30, 2017</b>	<b>\$ 48,939,992</b>
Less: Designated "B" Budget Carryforwards	\$ 12,488,961
District-Wide "A" Restricted Carryforwards	2,678,926
<b>Subtotal</b>	<b>\$ 15,167,887</b>
Less: District Priorities to be Determined (unallocated balance of 15/16 one-time mandated backlog payment)	\$ 7,119,132
Adopted Budget Reserves @ 5% (restricted)	9,504,640
<b>Subtotal</b>	<b>\$ 16,623,772</b>
<b>Stability Fund</b>	<b>\$ 17,148,334</b>

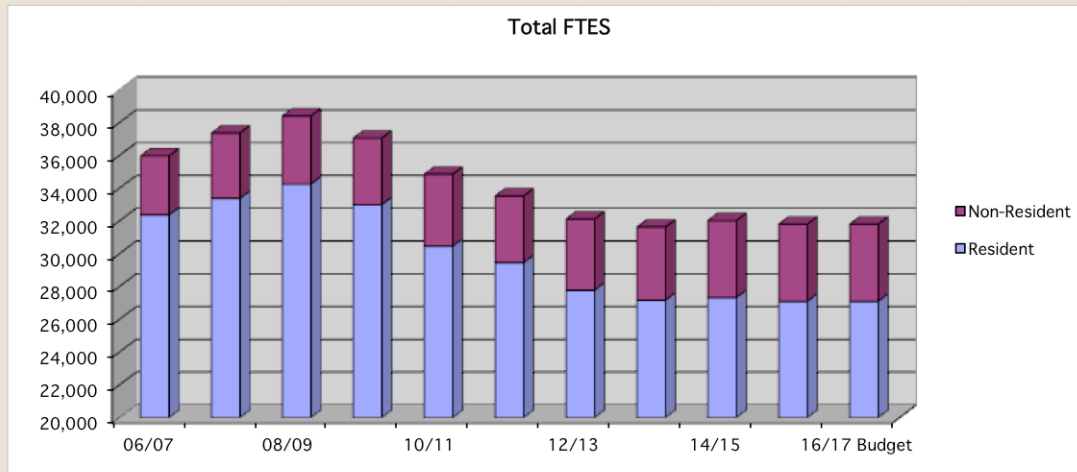


## Variables Impacting Projections for Revenue and Expense

- Reduction in state revenue due to potential decline in FTES
- Decrease in productivity to maximize FTES
- Final 2015/16 ending balance
- 2015/16 P-Annual FTES
- RDA/EPA state revenue shortfall resulting in Proposition 98 recalculation
- Final State budget passage



# Foothill-De Anza Enrollment



# Analysis of FTES

<b>14/15 P-Annual</b>	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportionment</b>	<b>Non- Resident</b>	<b>Total</b>
De Anza	16,663	0	16,663	2,829	19,493
Foothill	10,335	354	10,690	1,975	12,665
<b>Total</b>	<b>26,999</b>	<b>354</b>	<b>27,353</b>	<b>4,805</b>	<b>32,158</b>

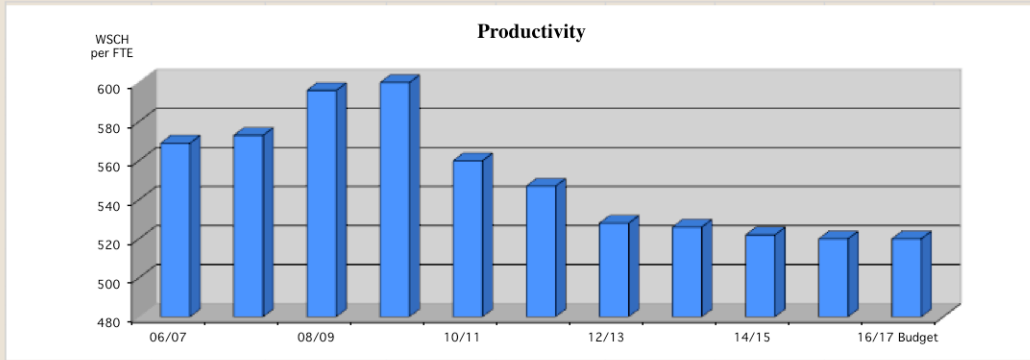
FTES Below Budget at P-A (Funded FTES) -88  
 % -0.32%  
 Funding Lost in 15/16 (\$406,272)

<b>15/16 P-2</b>	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportionment</b>	<b>Non- Resident</b>	<b>Total</b>
De Anza	16,381	0	16,381	2,847	19,227
Foothill	10,323	388	10,711	1,869	12,580
<b>Total</b>	<b>26,703</b>	<b>388</b>	<b>27,092</b>	<b>4,716</b>	<b>31,808</b>

FTES Below 14/15 P-Annual at P-2 (Funded FTES) -261 -89  
 % -1.0% -1.8%  
 Potential Loss of Funding in 16/17 (\$1,202,302)

<b>16/17 Tentative Budget</b>	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportionment</b>	<b>Non- Resident</b>	<b>Total</b>
De Anza	16,381	0	16,381	2,847	19,227
Foothill	10,323	388	10,711	1,869	12,580
<b>Total</b>	<b>26,703</b>	<b>388</b>	<b>27,092</b>	<b>4,716</b>	<b>31,808</b>

# FHDA Productivity





## Next Steps

August 29, 2016 – Budget Hearing

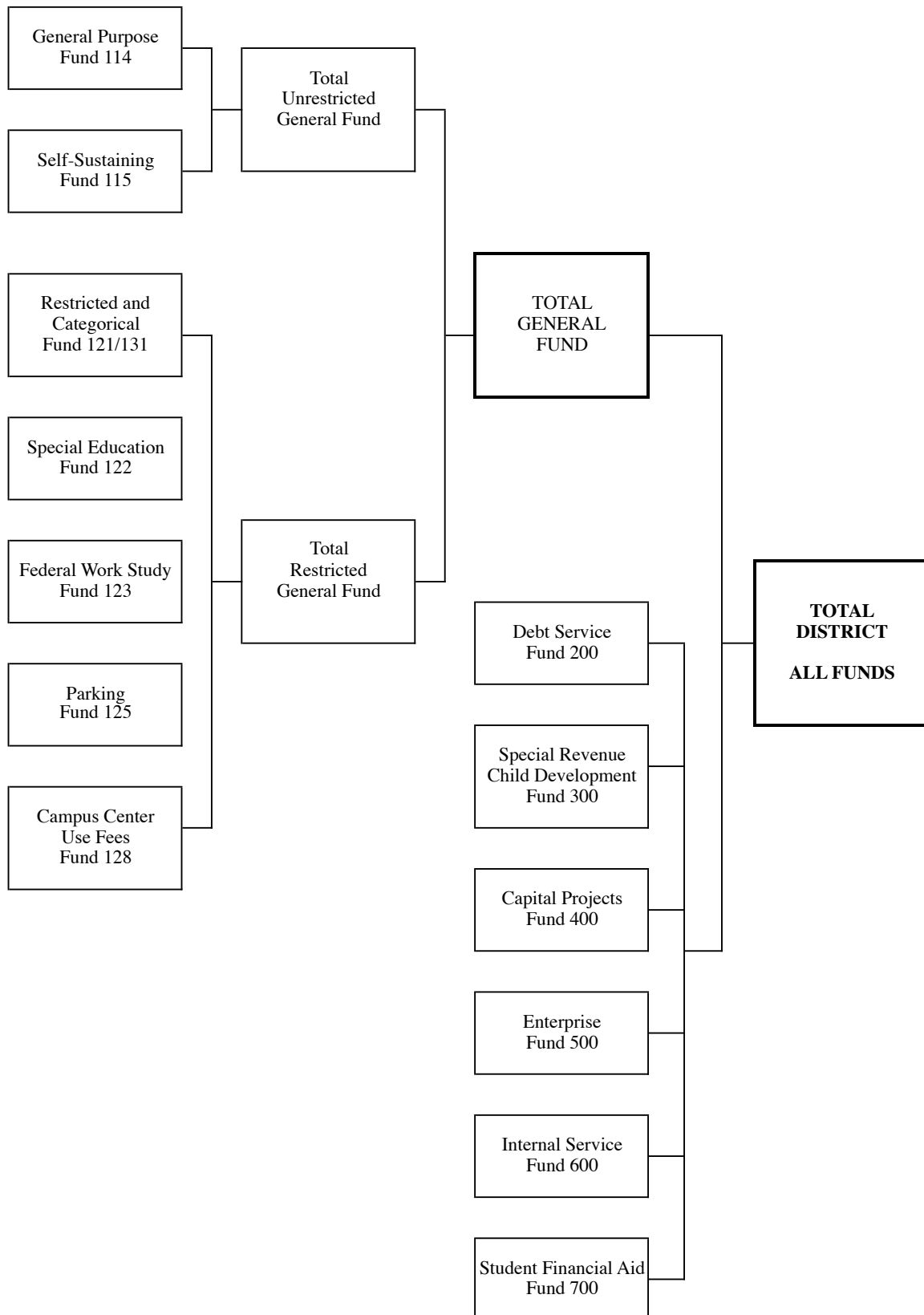
September 12, 2016 – The Board is scheduled to adopt the final budget. By this date,

- ✓ It is expected that the state budget will have been signed
- ✓ Summer enrollment and the initial indicators of Fall 2016 enrollment will have been analyzed
- ✓ The 6/30/16 ending balance will have been finalized, including the analysis of the restricted and unrestricted funds

In addition, our 2016/17 Adopted Budget will be updated as soon as there are any indications of changes that would have a material impact on our projections



## ALL FUNDS CHART



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2016-2017  
Tentative Budget Summary  
for GENERAL FUNDS**

REVENUE	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Federal Revenue	0	0	0	1,411,058	0	462,363	0	0	1,873,421	1,873,421
State Revenue	38,740,986	2,755,001	41,495,987	25,813,380	2,609,679	0	0	0	28,423,059	69,919,046
Local Revenue	146,815,876	10,280,867	157,096,743	2,628,000	0	0	2,156,089	2,219,273	7,003,362	164,100,105
<b>TOTAL REVENUE</b>	<b>\$ 185,556,863</b>	<b>\$ 13,035,868</b>	<b>\$ 198,592,731</b>	<b>\$ 29,852,439</b>	<b>\$ 2,609,679</b>	<b>\$ 462,363</b>	<b>\$ 2,156,089</b>	<b>\$ 2,219,273</b>	<b>\$ 37,299,843</b>	<b>\$ 235,892,573</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 87,235,662	\$ 683,350	\$ 87,919,012	\$ 4,252,586	\$ 3,059,520	\$ 0	\$ 0	\$ 80,446	\$ 7,392,552	\$ 95,311,564
Classified Salaries	35,492,271	2,295,187	37,787,458	8,821,574	2,140,038	616,484	955,809	628,419	13,162,323	50,949,781
Employee Benefits	38,860,415	794,136	39,654,551	4,007,576	1,491,450	0	289,146	267,587	6,055,759	45,710,310
Materials and Supplies	3,282,261	69,255	3,351,516	1,740,102	42,000	0	0	41,294	1,823,396	5,174,912
Operating Expenses	18,056,925	6,116,042	24,172,967	9,827,950	154,160	0	143,720	161,026	10,286,855	34,459,823
Capital Outlay	343,963	142,000	485,963	799,079	90,000	0	0	142,350	1,031,429	1,517,392
<b>TOTAL EXPENSES</b>	<b>\$ 183,271,497</b>	<b>\$ 10,099,971</b>	<b>\$ 193,371,468</b>	<b>\$ 29,448,868</b>	<b>\$ 6,977,167</b>	<b>\$ 616,484</b>	<b>\$ 1,388,675</b>	<b>\$ 1,321,121</b>	<b>\$ 39,752,314</b>	<b>\$ 233,123,782</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	0	0	0	100,088	4,367,488	154,121	228,453	0	4,850,150	4,850,150
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	(28,083)	28,083	0	0	0	0	0	0	0	0
Transfers-out	(6,793,211)	(36,830)	(6,830,041)	0	0	0	(995,867)	(1,034,726)	(2,030,593)	(8,860,634)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(988,500)	0	0	0	0	(988,500)	(988,500)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (6,821,294)</b>	<b>\$ (8,747)</b>	<b>\$ (6,830,041)</b>	<b>\$ (888,412)</b>	<b>\$ 4,367,488</b>	<b>\$ 154,121</b>	<b>\$ (767,414)</b>	<b>\$ (1,034,726)</b>	<b>\$ 1,831,057</b>	<b>\$ (4,998,984)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ (4,535,929)	\$ 2,927,151	\$ (1,608,779)	\$ (484,841)	\$ 0	\$ 0	\$ 0	\$ (136,573)	\$ (621,415)	\$ (2,230,193)
Beginning Balance, July 1	53,475,921	9,975,119	63,451,040	6,944,732	0	0	0	288,303	7,233,036	70,684,076
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 48,939,992</b>	<b>\$ 12,902,270</b>	<b>\$ 61,842,261</b>	<b>\$ 6,459,891</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 151,730</b>	<b>\$ 6,611,621</b>	<b>\$ 68,453,882</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2016-2017**

**Tentative Budget Summary  
for ALL FUNDS**

	<b>TOTAL GENERAL FUND</b>	<b>Enterprise Funds</b>	<b>Child Development Fund 300</b>	<b>Student Financial Aid Fund 700</b>	<b>Capital Projects Fund 400</b>	<b>Debt Service Fund 200</b>	<b>TOTAL DISTRICT ALL FUNDS</b>	<b>Internal Service Fund 600</b>
<b>REVENUE</b>								
Federal Revenue	\$ 1,873,421	\$ 0	\$ 38,000	\$ 24,559,000	\$ 0	\$ 0	\$ 26,470,421	\$ 0
State Revenue	69,919,046		686,013	1,920,000	1,575,879	0	74,100,938	0
Local Revenue	164,100,105	11,703,687	1,828,108	550,000	600,000	33,802,975	212,584,875	47,354,029
<b>TOTAL REVENUE</b>	<b>\$ 235,892,573</b>	<b>\$ 11,703,687</b>	<b>\$ 2,552,121</b>	<b>\$ 27,029,000</b>	<b>\$ 2,175,879</b>	<b>\$ 33,802,975</b>	<b>\$ 313,156,235</b>	<b>\$ 47,354,029</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 7,416,870	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,416,870	\$ 0
Certificated Salaries	95,311,564	0	711,212	0	0	0	96,022,777	0
Classified Salaries	50,949,781	2,203,144	1,161,524	0	1,371,235	0	55,685,684	0
Employee Benefits	45,710,310	637,374	514,221	0	492,124	0	47,354,029	47,354,029
Materials and Supplies	5,174,912	0	154,000	0	8,455	0	5,337,367	0
Operating Expenses	34,459,823	1,333,857	50,000	550,000	6,112,198	0	42,505,878	0
Capital Outlay	1,517,392	0	0	0	27,811,621	0	29,329,013	0
<b>TOTAL EXPENSES</b>	<b>\$ 233,123,782</b>	<b>\$ 11,591,245</b>	<b>\$ 2,590,958</b>	<b>\$ 550,000</b>	<b>\$ 35,795,633</b>	<b>\$ 0</b>	<b>\$ 283,651,618</b>	<b>\$ 47,354,029</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 4,850,150	\$ 0	\$ 38,837	\$ 0	\$ 0	\$ 2,471,648	\$ 7,360,634	\$ 1,500,000
Other Sources	0	0	0	0	0	32,002	32,002	0
Intrafund Transfers	0	0	0	0	0	0	0	0
Transfers-out	(8,860,634)	0	0	0	0	0	(8,860,634)	0
Contingency	0	0	0	0	0	0	0	0
Other Outgo	(988,500)	(63,452)	0	(26,479,000)	0	(36,306,625)	(63,837,577)	(1,500,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (4,998,984)</b>	<b>\$ (63,452)</b>	<b>\$ 38,837</b>	<b>\$ (26,479,000)</b>	<b>\$ 0</b>	<b>\$ (33,802,975)</b>	<b>\$ (65,305,575)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ (2,230,193)	\$ 48,990	\$ 0	\$ 0	\$ (33,619,754)	\$ 0	\$ (35,800,958)	\$ 0
Beginning Balance, July 1	70,684,076	5,561,487	885,256	73,049	45,005,268	27,183,391	149,392,527	13,975,268
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 68,453,882</b>	<b>\$ 5,610,477</b>	<b>\$ 885,256</b>	<b>\$ 73,049</b>	<b>\$ 11,385,513</b>	<b>\$ 27,183,391</b>	<b>\$ 113,591,569</b>	<b>\$ 13,975,268</b>

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2016/17

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	Enterprise Funds	Child Developmnt 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	
114			100,088	4,367,488	154,121	228,453			38,837		1,500,000		404,225	6,793,211
115													36,830	36,830
121/131														0
122														0
123														0
125													995,867	995,867
128													1,034,726	1,034,726
Enterprise														0
300														0
700														0
600														0
400														0
200														0
Total	0	0	100,088	4,367,488	154,121	228,453	0	0	38,837	0	1,500,000	0	2,471,648	8,860,634

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Inter-Fund Transfers:

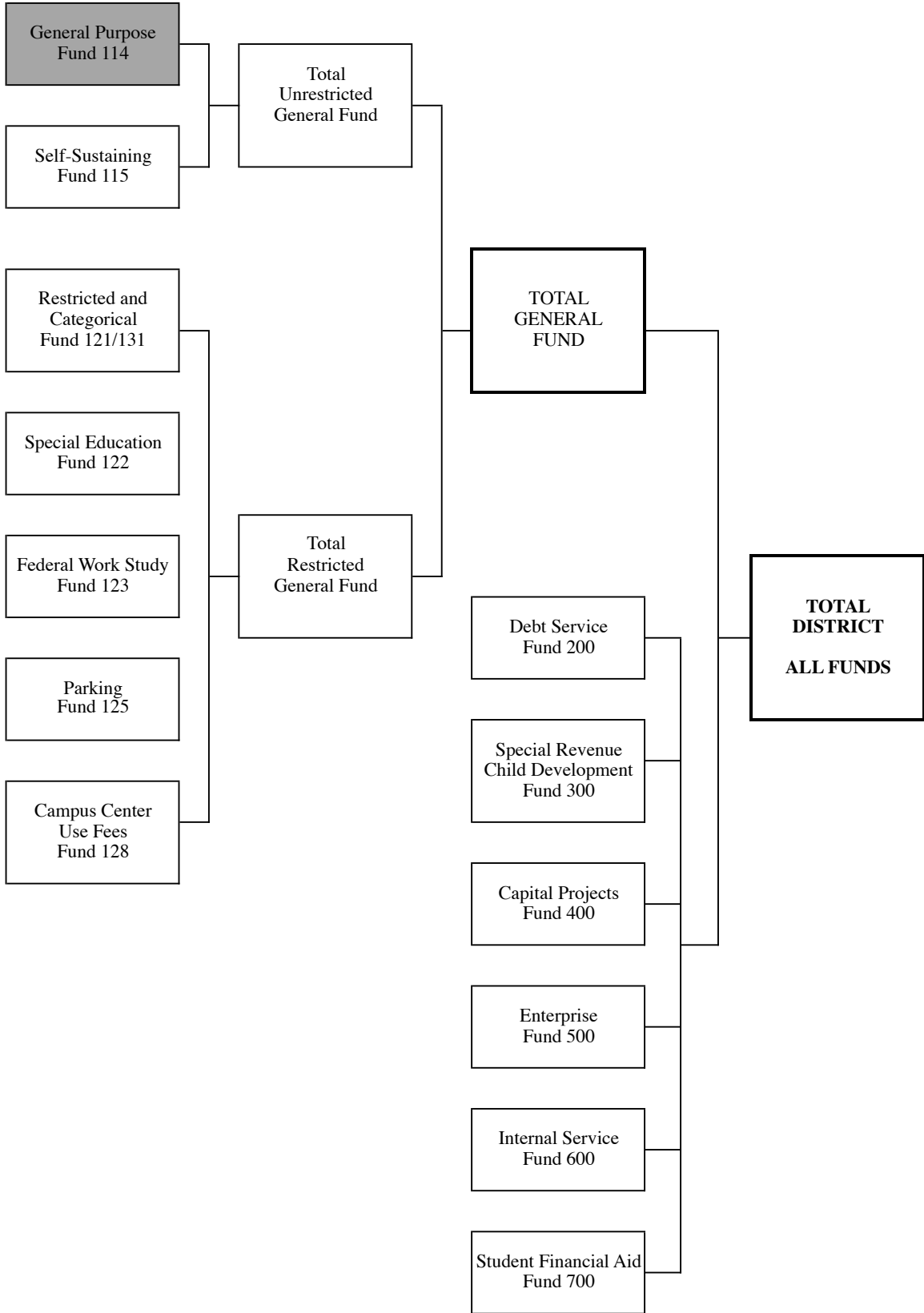
Fund 114 to 121/131:	100,088	for salary backfill
Fund 114 to 122:	4,294,612	for Special Ed match
	72,876	for salary backfill
Fund 114 to 123:	154,121	for Federal Work Study match
Fund 114 to 125:	228,453	to offset Parking Fund operating deficit
Fund 114 to 200:	122,563	for Debt Service
	281,661	for capital lease payments
Fund 114 to 300:	38,837	for salary backfill
Fund 114 to 600:	1,500,000	for 2016/17 OPEB Liability

Fund 115 to 200:	36,830	for Debt Service
Fund 125 to 200:	995,867	for Debt Service
Fund 128 to 200:	1,034,726	for Debt Service

Inter-Fund Transfers (Between Unrestricted General Funds):

Inter-Fund Transfers (Between Restricted General Funds):

# GENERAL PURPOSE FUND



**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. Approximately 79% of this fund's revenue typically comes from base apportionment revenue, 15% comes from non-resident tuition, 2% comes from lottery proceeds, and 4% comes from other sources.

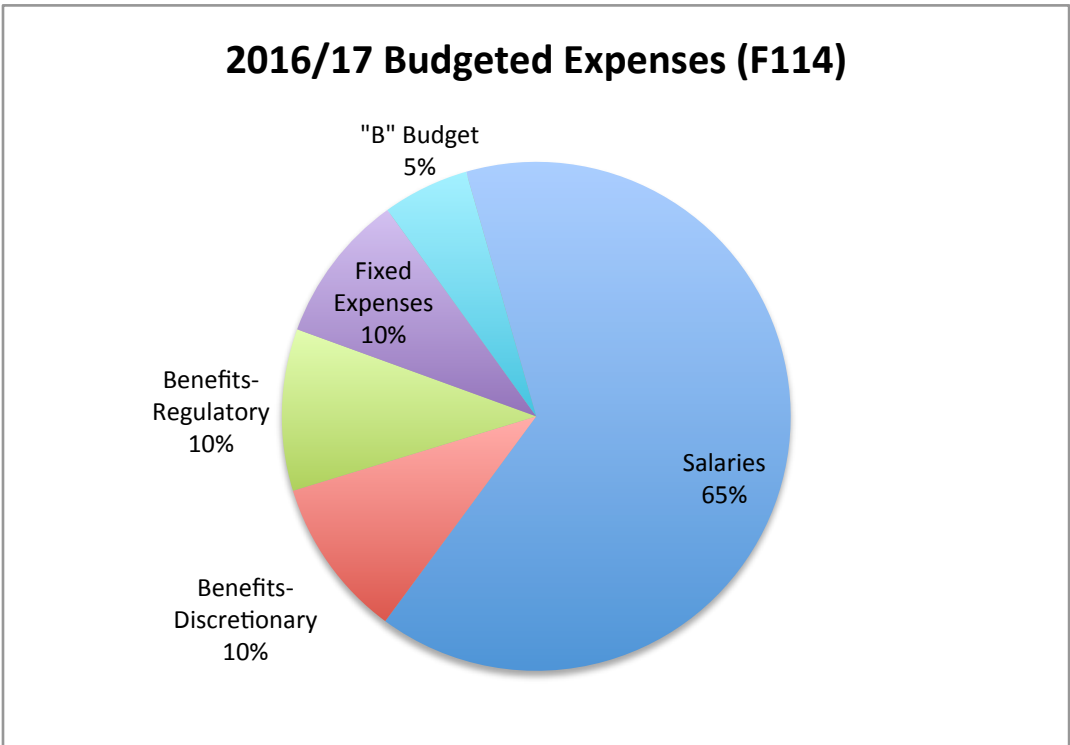
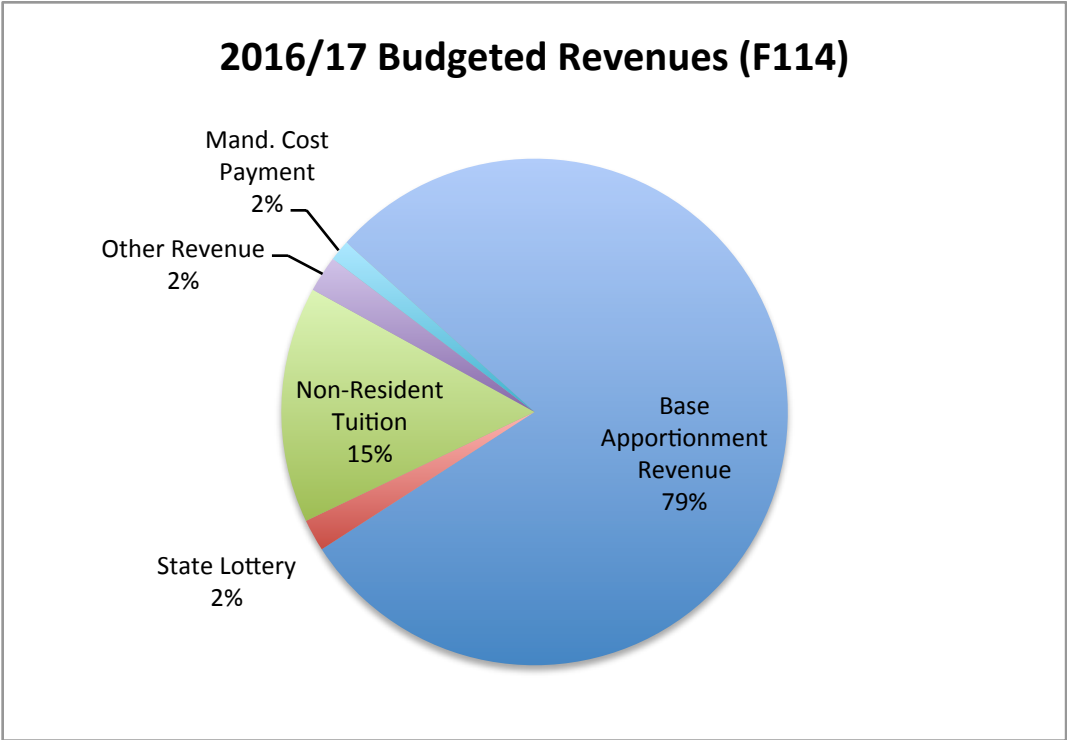
Base apportionment revenue is comprised of four revenue sources:

- Property Taxes 64%
- Student Enrollment Fees 15%
- State General Apportionment 7%
- EPA (Prop 30) Proceeds 14%

The state estimates the amount of property taxes and enrollment revenue that will be generated during the year and budgets general apportionment accordingly. When either property taxes or enrollment revenues are less than originally budgeted, the state general apportionment for community colleges is not increased to make up the deficit in base revenues, resulting in the imposition of a "deficit factor" on revenues.

General Purpose Fund expenses account for the majority of the district's operating expenses. Ongoing salaries and benefits comprise 85% of the total general fund expenses.

Fixed expenses such as leases, utilities, debt payments, insurance premiums, bank and credit card fees, collective bargaining costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services) comprise 10% of the total general fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$10.5 million.



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 114  
General Purpose**

**2016-17 BUDGETS**

<b>REVENUE</b>	<b>Foothill College</b>	<b>De Anza College</b>	<b>Central Services</b>	<b>District-Wide</b>	<b>Total Fund 114</b>
<b>Federal</b>					
Other Federal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Federal Revenue</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>State</b>					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 8,898,865	\$ 8,898,865
Base Apportionment Increase	0	0	0	1,764,750	1,764,750
EPA Proceeds	0	0	0	20,582,584	20,582,584
Deferred Maintenance	0	0	0	0	0
State Lottery	0	0	0	3,792,823	3,792,823
Mandated Cost Block Grant	0	0	0	758,565	758,565
Prior Mandate Obligations	0	0	0	2,482,415	2,482,415
Staff Development	0	0	0	0	0
Other State	0	0	0	460,985	460,985
<b>Total State Revenue</b>	\$ 0	\$ 0	\$ 0	\$ 38,740,986	\$ 38,740,986
<b>Local</b>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 94,493,176	\$ 94,493,176
Resident Enrollment	270,000	425,000	0	21,560,000	22,255,000
Non-Resident Enrollment	0	0	0	28,000,000	28,000,000
Interest Income	0	0	0	550,000	550,000
Other Local	317,700	425,000	425,000	350,000	1,517,700
<b>Total Local Revenue</b>	\$ 587,700	\$ 850,000	\$ 425,000	\$ 144,953,176	\$ 146,815,876
<b>TOTAL REVENUE</b>	<b>\$ 587,700</b>	<b>\$ 850,000</b>	<b>\$ 425,000</b>	<b>\$ 183,694,163</b>	<b>\$ 185,556,863</b>
<b>EXPENSES</b>					
Contract Teachers	\$ 16,924,724	\$ 23,793,564	\$ 0	\$ 0	\$ 40,718,288
Contract Non-Teachers	4,854,273	5,940,651	802,227	0	11,597,151
Other Teachers	13,178,673	20,563,493	0	0	33,742,166
Other Non-Teachers	157,700	150,903	13,000	856,454	1,178,057
<b>Total Certificated Salaries</b>	\$ 35,115,370	\$ 50,448,611	\$ 815,227	\$ 856,454	\$ 87,235,662
Contract Non-instructional	\$ 6,968,191	\$ 9,671,311	\$ 15,528,503	\$ 0	\$ 32,168,004
Contract Instructional Aides	225,066	1,820,170	0	0	2,045,236
Other Non-instructional	286,800	259,362	357,001	375,869	1,279,031
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
<b>Total Classified Salaries</b>	\$ 7,480,057	\$ 11,750,843	\$ 15,885,503	\$ 375,869	\$ 35,492,271
<b>Total Salaries</b>	\$ 42,595,426	\$ 62,199,454	\$ 16,700,730	\$ 1,232,323	\$ 122,727,933
<b>Total Staff Benefits</b>	\$ 10,301,599	\$ 15,102,461	\$ 6,334,873	\$ 7,121,481	\$ 38,860,415
<b>Total Materials and Supplies</b>	\$ 995,791	\$ 695,729	\$ 1,590,741	\$ 0	\$ 3,282,261
Contracted Services	\$ 1,359,189	\$ 0	\$ 0	\$ 244,450	\$ 1,603,639
Lease of Equipment & Facilities	0	0	0	366,138	366,138
Utilities	0	0	0	3,578,210	3,578,210
Other Operating	2,133,523	850,671	2,719,853	6,804,891	12,508,938
<b>Total Operating</b>	\$ 3,492,712	\$ 850,671	\$ 2,719,853	\$ 10,993,689	\$ 18,056,925
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	32,000	10,760	101,203	200,000	343,963
<b>Total Capital Outlay</b>	\$ 32,000	\$ 10,760	\$ 101,203	\$ 200,000	\$ 343,963
<b>TOTAL EXPENSES</b>	<b>\$ 57,417,529</b>	<b>\$ 78,859,076</b>	<b>\$ 27,447,400</b>	<b>\$ 19,547,493</b>	<b>\$ 183,271,497</b>
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Intrafund Transfers	0	0	0	(28,083)	(28,083)
Transfers-out	0	0	0	(6,793,211)	(6,793,211)
Contingency	0	0	0	0	0
Other Outgo	0	0	0	0	0
<b>TOTAL TRANS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (6,821,294)</b>	<b>\$ (6,821,294)</b>
Net Change in Fund Balance	\$ (56,829,829)	\$ (78,009,076)	\$ (27,022,400)	\$ 157,325,376	\$ (4,535,929)
Beginning Balance, July 1	0	0	0	0	53,475,921
Adjustments to Beginning Balance	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ (56,829,829)</b>	<b>\$ (78,009,076)</b>	<b>\$ (27,022,400)</b>	<b>\$ 157,325,376</b>	<b>\$ 48,939,992</b>



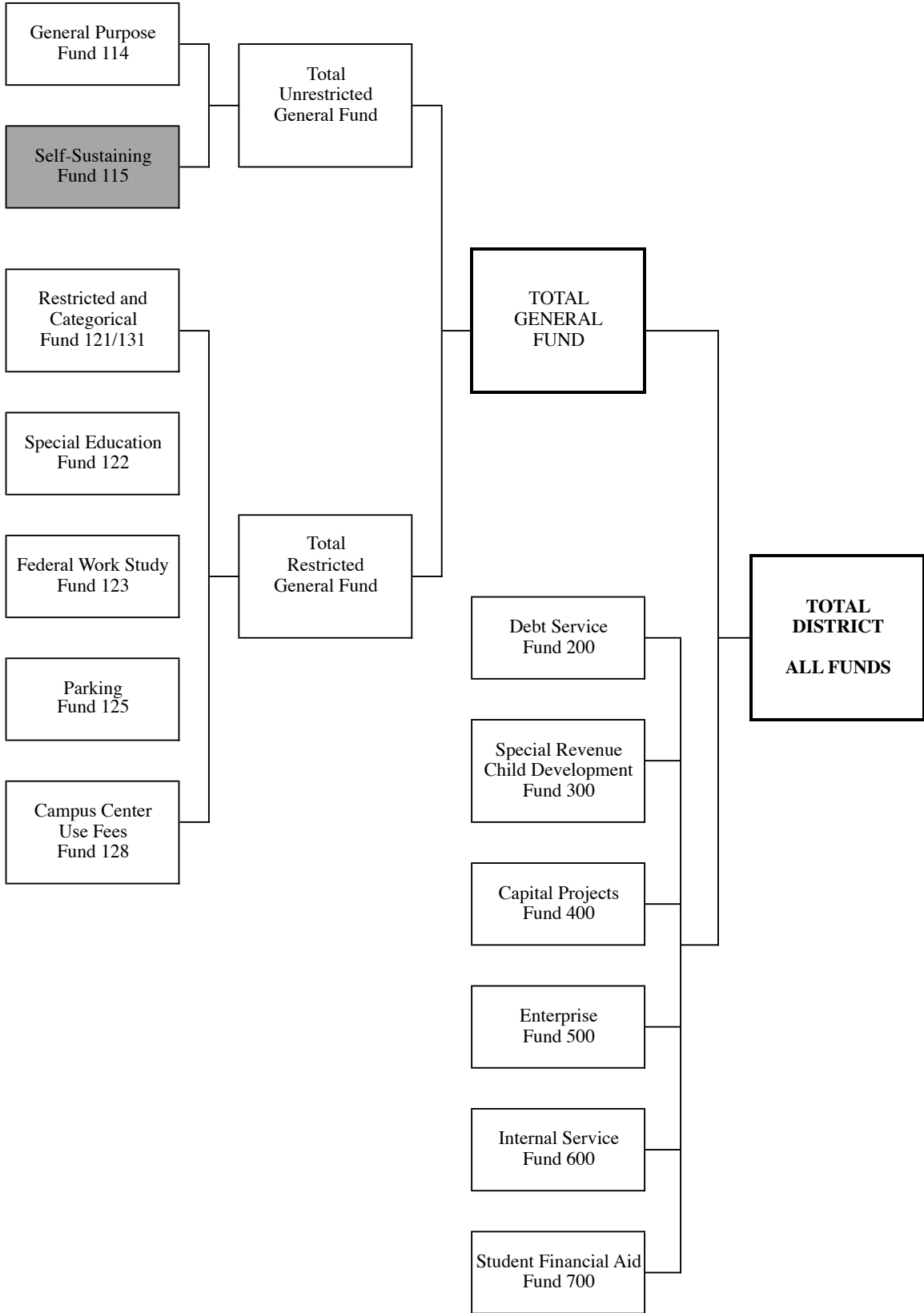
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 114  
General Purpose**

	<b>TOTAL DISTRICT</b>		
	Adopted Budget	Projected Actual	<b>Budget</b>
<b>REVENUE</b>	<b>15/16</b>	<b>15/16</b>	<b>16/17</b>
<b>Federal</b>			
Other Federal	\$ 0	\$ 0	\$ 0
<b>Total Federal Revenue</b>	\$ 0	\$ 0	\$ 0
<b>State</b>			
Apportionment	\$ 14,060,648	\$ 14,060,648	\$ 8,898,865
Base Apportionment Increase	7,869,680	7,869,680	1,764,750
EPA Proceeds	22,247,720	22,247,720	20,582,584
Deferred Maintenance	0	0	0
State Lottery	3,824,555	3,824,555	3,792,823
Mandated Cost Block Grant	764,911	764,911	758,565
Prior Mandate Obligations	15,119,132	15,119,132	2,482,415
Staff Development	0	0	0
Other State	810,985	810,985	460,985
<b>Total State Revenue</b>	\$ 64,697,631	\$ 64,697,631	\$ 38,740,986
<b>Local</b>			
Property Taxes	\$ 81,157,004	\$ 81,157,004	\$ 94,493,176
Resident Enrollment	21,946,908	21,946,908	22,255,000
Non-Resident Enrollment	28,000,000	28,050,000	28,000,000
Interest Income	550,000	550,000	550,000
Other Local	1,530,610	1,998,395	1,517,700
<b>Total Local Revenue</b>	\$ 133,184,521	\$ 133,702,306	\$ 146,815,876
<b>TOTAL REVENUE</b>	\$ 197,882,152	\$ 198,399,937	\$ 185,556,863
<b>EXPENSES</b>			
Contract Teachers	\$ 38,104,625	\$ 36,310,563	\$ 40,718,288
Contract Non-Teachers	11,343,223	12,612,202	11,597,151
Other Teachers	32,194,249	38,066,068	33,742,166
Other Non-Teachers	1,109,174	567,323	1,178,057
<b>Total Certificated Salaries</b>	\$ 82,751,271	\$ 87,556,156	\$ 87,235,662
Contract Non-instructional	\$ 30,175,266	\$ 29,831,887	\$ 32,168,004
Contract Instructional Aides	1,947,877	1,819,331	2,045,236
Other Non-instructional	1,156,676	1,448,725	1,279,031
Other Instructional Aides	0	0	0
Students	0	739,876	0
<b>Total Classified Salaries</b>	\$ 33,279,819	\$ 33,839,818	\$ 35,492,271
<b>Total Salaries</b>	\$ 116,031,090	\$ 121,395,974	\$ 122,727,933
<b>Total Staff Benefits</b>	\$ 35,605,583	\$ 36,654,118	\$ 38,860,415
<b>Total Materials and Supplies</b>	\$ 3,137,392	\$ 3,215,969	\$ 3,282,261
Contracted Services	\$ 1,392,053	\$ 1,821,469	\$ 1,603,639
Lease of Equipment & Facilities	1,157,688	1,157,688	366,138
Utilities	3,657,844	3,657,844	3,578,210
Other Operating	11,023,807	10,574,498	12,508,938
<b>Total Operating</b>	\$ 17,231,392	\$ 17,211,499	\$ 18,056,925
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	68,963	192,348	343,963
<b>Total Capital Outlay</b>	\$ 68,963	\$ 192,348	\$ 343,963
<b>TOTAL EXPENSES</b>	\$ 172,074,419	\$ 178,669,907	\$ 183,271,497
Transfers-in	\$ 0	\$ 12,628	\$ 0
Other Sources	0	178,703	0
Intrafund Transfers	0	0	(28,083)
Transfers-out	(7,020,767)	(14,997,206)	(6,793,211)
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANS/OTHER SOURCES</b>	\$ (7,020,767)	\$ (14,805,875)	\$ (6,821,294)
Net Change in Fund Balance	\$ 18,786,966	\$ 4,924,155	\$ (4,535,929)
Beginning Balance, July 1	48,551,766	48,551,766	53,475,921
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	\$ 67,338,731	\$ 53,475,921	\$ 48,939,992



# SELF-SUSTAINING FUND



**SELF-SUSTAINING****Fund 115**

Self-Sustaining funds, as the name implies, counterbalance operating expenditures against the revenues generated from various 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**

**2016-17 BUDGETS**

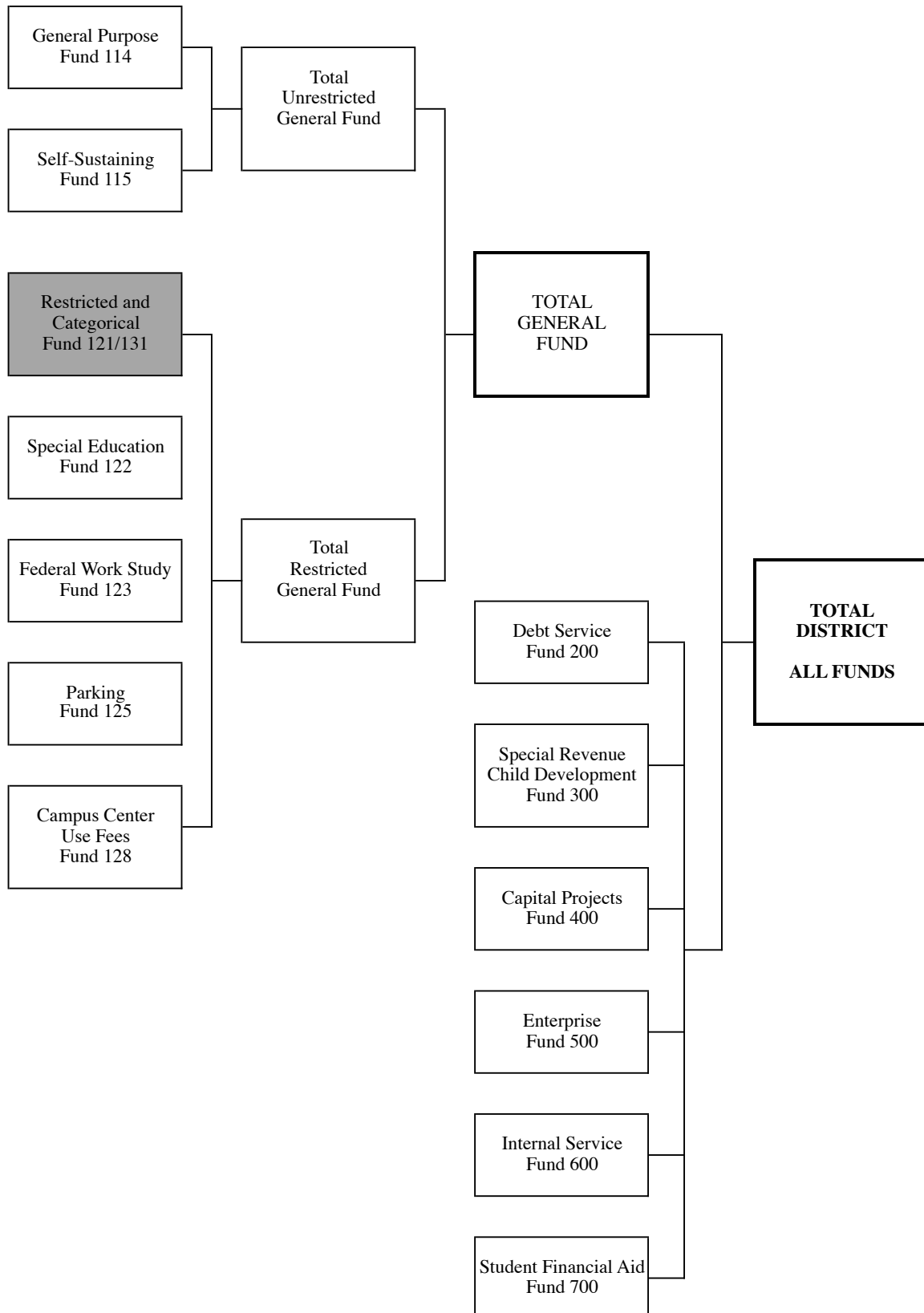
<b>REVENUE</b>	<b>Foothill College</b>	<b>De Anza College</b>	<b>Central Services</b>	<b>Total Fund 115</b>
<b>Total State Revenue</b>	\$ 2,730,001	\$ 25,000	\$ 0	\$ 2,755,001
Contract Services	\$ 260,000	\$ 0	\$ 0	\$ 260,000
Enrollment	0	0	0	0
Facilities Rental	645,000	427,000	0	1,072,000
Field Trip Revenue	112,000	0	0	112,000
Sales	0	308,500	0	308,500
Short Courses	100,000	105,000	0	205,000
Other Local	1,983,800	1,589,500	4,750,067	8,323,367
<b>Total Local Revenue</b>	\$ 3,100,800	\$ 2,430,000	\$ 4,750,067	\$ 10,280,867
<b>TOTAL REVENUE</b>	<b>\$ 5,830,801</b>	<b>\$ 2,455,000</b>	<b>\$ 4,750,067</b>	<b>\$ 13,035,868</b>
<b>EXPENSES</b>				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	229,242	123,582	0	352,823
Other Teachers	318,559	0	0	318,559
Other Non-Teachers	0	11,968	0	11,968
<b>Total Certificated Salaries</b>	\$ 547,801	\$ 135,550	\$ 0	\$ 683,350
Contract Non-instructional	\$ 512,288	\$ 1,088,081	\$ 0	\$ 1,600,369
Contract Instructional Aides	0	0	0	0
Other Non-instructional	249,317	445,500	0	694,817
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
<b>Total Classified Salaries</b>	\$ 761,606	\$ 1,533,581	\$ 0	\$ 2,295,187
<b>Total Salaries</b>	\$ 1,309,406	\$ 1,669,131	\$ 0	\$ 2,978,537
<b>Total Staff Benefits</b>	\$ 307,883	\$ 486,253	\$ 0	\$ 794,136
<b>Total Materials and Supplies</b>	\$ 285,830	\$ (216,575)	\$ 0	\$ 69,255
Contracted Services	\$ 0	\$ 2,000	\$ 0	\$ 2,000
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	1,395,830	511,712	4,206,500	6,114,042
<b>Total Operating</b>	\$ 1,395,830	\$ 513,712	\$ 4,206,500	\$ 6,116,042
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	10,000	0	10,000
Other Capital Outlay	0	132,000	0	132,000
<b>Total Capital Outlay</b>	\$ 0	\$ 142,000	\$ 0	\$ 142,000
<b>TOTAL EXPENSES</b>	<b>\$ 3,298,950</b>	<b>\$ 2,594,521</b>	<b>\$ 4,206,500</b>	<b>\$ 10,099,971</b>
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	133,083	210,000	(315,000)	28,083
Transfers-out	0	(36,830)	0	(36,830)
Contingency	0	0	0	0
Other Outgo	0	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 133,083</b>	<b>\$ 173,170</b>	<b>\$ (315,000)</b>	<b>\$ (8,747)</b>
Net Change in Fund Balance	\$ 2,664,934	\$ 33,649	\$ 228,567	\$ 2,927,151
Beginning Balance, July 1	4,545,997	5,110,138	411,100	9,975,119
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 7,210,931</b>	<b>\$ 5,143,787</b>	<b>\$ 639,667</b>	<b>\$ 12,902,270</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 115  
Self-Sustaining**

TOTAL DISTRICT			
REVENUE	Adopted Budget 15/16	Projected Actual 15/16	Budget 16/17
<b>Total State Revenue</b>	\$ 1,855,124	\$ 2,755,001	\$ 2,755,001
Contract Services	\$ 485,600	\$ 485,600	\$ 260,000
Enrollment	0	0	0
Facilities Rental	1,095,000	1,095,000	1,072,000
Field Trip Revenue	55,000	55,000	112,000
Sales	256,000	256,000	308,500
Short Courses	300,000	300,000	205,000
Other Local	8,934,046	8,934,746	8,323,367
<b>Total Local Revenue</b>	\$ 11,125,646	\$ 11,126,346	\$ 10,280,867
<b>TOTAL REVENUE</b>	<b>\$ 12,980,770</b>	<b>\$ 13,881,347</b>	<b>\$ 13,035,868</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	330,427	340,339	352,823
Other Teachers	236,091	264,824	318,559
Other Non-Teachers	11,968	12,327	11,968
<b>Total Certificated Salaries</b>	\$ 578,485	\$ 617,490	\$ 683,350
Contract Non-instructional	\$ 1,574,242	\$ 1,547,597	\$ 1,600,369
Contract Instructional Aides	0	0	0
Other Non-instructional	550,300	585,040	694,817
Other Instructional Aides	0	0	0
Students	0	71,721	0
<b>Total Classified Salaries</b>	\$ 2,124,542	\$ 2,204,358	\$ 2,295,187
<b>Total Salaries</b>	\$ 2,703,028	\$ 2,821,849	\$ 2,978,537
<b>Total Staff Benefits</b>	\$ 725,051	\$ 739,219	\$ 794,136
<b>Total Materials and Supplies</b>	\$ 168,427	\$ 172,427	\$ 69,255
Contracted Services	\$ 0	\$ 0	\$ 2,000
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	7,007,165	7,285,619	6,114,042
<b>Total Operating</b>	\$ 7,007,165	\$ 7,285,619	\$ 6,116,042
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	10,000
Other Capital Outlay	20,500	365,738	132,000
<b>Total Capital Outlay</b>	\$ 20,500	\$ 365,738	\$ 142,000
<b>TOTAL EXPENSES</b>	<b>\$ 10,624,171</b>	<b>\$ 11,384,851</b>	<b>\$ 10,099,971</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Intrafund Transfers	0	0	28,083
Transfers-out	(36,830)	(268,843)	(36,830)
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (36,830)</b>	<b>\$ (268,843)</b>	<b>\$ (8,747)</b>
Net Change in Fund Balance	\$ 2,319,769	\$ 2,227,653	\$ 2,927,151
Beginning Balance, July 1	7,747,466	7,747,466	9,975,119
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 10,067,235</b>	<b>\$ 9,975,119</b>	<b>\$ 12,902,270</b>

## RESTRICTED and CATEGORICAL FUND

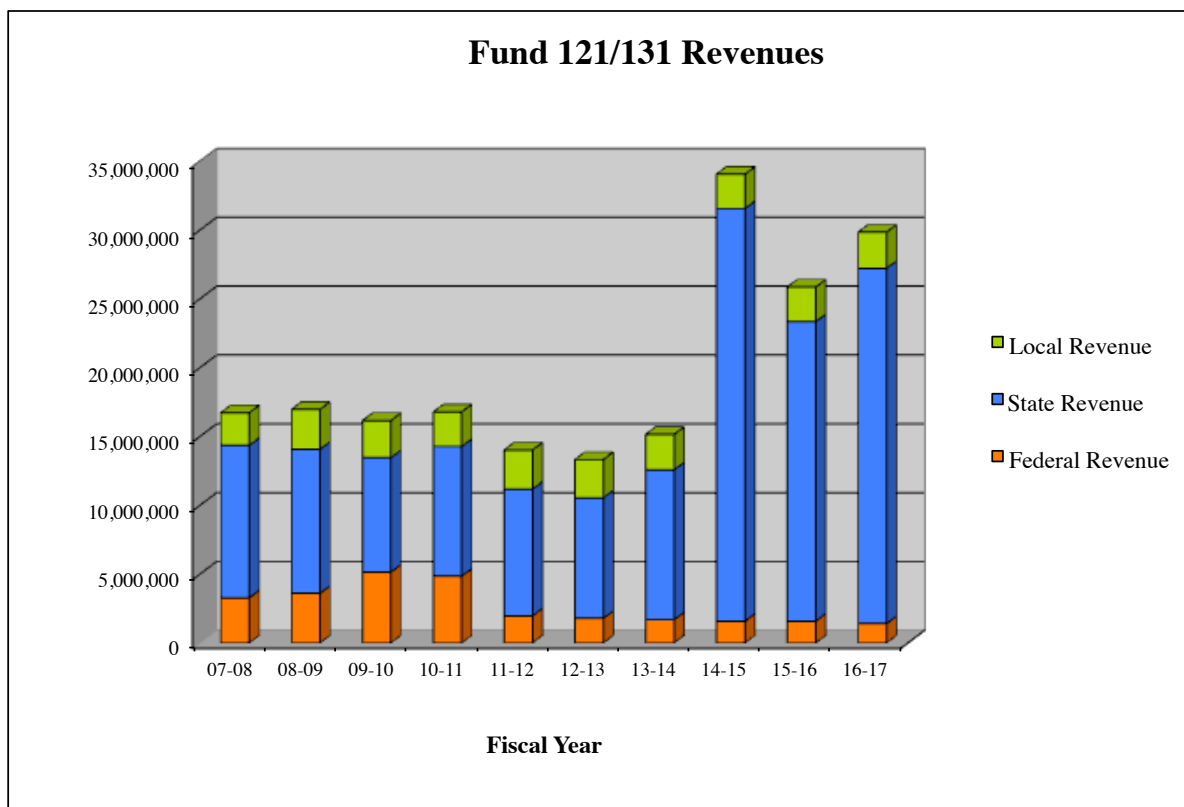






### RESTRICTED and CATEGORICAL Fund 121/131

Restricted and Categorical Funds are those resources that come from federal, state or local agencies. The chart below represents the amounts of revenue received from federal, state, and local sources for Fund 121/131 for the past ten years.



For 2016/17, we are budgeting approximately \$1.41 million in federal revenue. Three federal grants will continue to be active in 2016/17: NSF STEMWay, NSF S-STEM, and a large AANAPISI grant.

The majority of the revenue that we receive in the Restricted and Categorical Fund originates from the state. For 2016/17, we are budgeting to receive approximately \$25.81 million from the state for categorical programs.

The majority of our local revenue is made up of health services fees. At this time, we have not secured any new local grants for 2016/17 and we anticipate a similar level of funding as in 2015/16.

In general, money received by categorical programs is restricted for a specific purpose. The principal programs in the Restricted and Categorical fund are as follows:

**Instructional Equipment and Library Materials (Block Grant):** State funding to meet instructional equipment and library materials needs. For 2016/17, we are projecting to spend approximately \$573,468 for instructional equipment.

**Perkins Career and Technical Education Act (CTEA):** Federal funds administered by the state for technical education and improvement of career and technical programs. We are budgeting to receive \$706,735 in 2016/17.

**High Tech Center Training Unit:** State funding to provide support for training of instructors of disabled students at community colleges in the state.

**Student Success & Support Program (SSSP), Student Equity, 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. We are budgeting a similar level of funding as 2015/16.

**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.

**Economic Development:** State funding provided for projects to improve career development services locally and regionally.

**National Science Foundation:** Federal funding for curriculum development in science programs.

**Online Education Initiative (OEI):** State funding, awarded in partnership with Butte-Glenn Community College District, to launch Governor Jerry Brown's groundbreaking Online Education Initiative for the state of California. 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. For the state Online Education Initiative grant, we plan to spend approximately \$10 million in 2016/17.

**Physical Plant and Instructional Support:** The Governor's May Revision includes \$219.4 million in one-time funds for deferred maintenance, instructional equipment, and specified water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. This allocation will be budgeted for in the adopted budget when more information becomes available.

**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.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 121/131  
Restricted and Categorical**

**2016-17 BUDGETS**

<b>REVENUE</b>	<b>Foothill College</b>	<b>De Anza College</b>	<b>Central Services</b>	<b>Total Fund 121/131</b>
WIA	\$ 0	\$ 0	\$ 0	\$ 0
Financial Aid Admin. Allowance	8,000	20,000	0	28,000
Career & Tech Education Act (CTEA)	291,444	415,291	0	706,735
National Science Foundation (NSF)	354,450	0	0	354,450
Other Federal	0	321,873	0	321,873
<b>Total Federal Revenue</b>	<b>\$ 653,894</b>	<b>\$ 757,164</b>	<b>\$ 0</b>	<b>\$ 1,411,058</b>
Student Success & Support Program	\$ 2,526,875	\$ 2,894,279	\$ 0	\$ 5,421,154
Student Equity	838,090	1,257,247	0	2,095,337
Special Education	0	1,000,000	0	1,000,000
Board Financial Assistance Program	348,256	585,537	0	933,793
Staff Development	33,017	3,938	8,000	44,956
Staff Diversity	1,468	1,468	10,000	12,936
EOPS (Parts A & B)	809,151	1,243,744	0	2,052,895
CARE	53,869	119,828	0	173,697
Deferred Maintenance	0	0	0	0
Instructional Equipment Block Grant	250,000	323,468	0	573,468
Online Education Initiative (OEI)	0	0	10,000,000	10,000,000
CalWORKs	0	344,952	0	344,952
Other State	1,859,927	1,269,441	30,826	3,160,193
<b>Total State Revenue</b>	<b>\$ 6,720,653</b>	<b>\$ 9,043,902</b>	<b>\$ 10,048,826</b>	<b>\$ 25,813,380</b>
Health Service Fees	\$ 750,000	\$ 1,225,000	\$ 0	\$ 1,975,000
Other Local	35,000	542,000	76,000	653,000
<b>Total Local Revenue</b>	<b>\$ 785,000</b>	<b>\$ 1,767,000</b>	<b>\$ 76,000</b>	<b>\$ 2,628,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 8,159,547</b>	<b>\$ 11,568,066</b>	<b>\$ 10,124,826</b>	<b>\$ 29,852,439</b>
<b>EXPENSES</b>				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	1,431,332	1,917,438	0	3,348,770
Other Teachers	0	0	0	0
Other Non-Teachers	395,544	247,755	260,517	903,816
<b>Total Certificated Salaries</b>	<b>\$ 1,826,876</b>	<b>\$ 2,165,193</b>	<b>\$ 260,517</b>	<b>\$ 4,252,586</b>
Contract Non-instructional	\$ 2,009,956	\$ 3,778,140	\$ 1,420,348	\$ 7,208,444
Contract Instructional Aides	0	0	0	0
Other Non-instructional	781,693	776,434	55,004	1,613,131
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 2,791,649</b>	<b>\$ 4,554,574</b>	<b>\$ 1,475,352</b>	<b>\$ 8,821,574</b>
<b>Total Salaries</b>	<b>\$ 4,618,525</b>	<b>\$ 6,719,767</b>	<b>\$ 1,735,869</b>	<b>\$ 13,074,161</b>
<b>Total Staff Benefits</b>	<b>\$ 1,361,153</b>	<b>\$ 2,168,871</b>	<b>\$ 477,552</b>	<b>\$ 4,007,576</b>
<b>Total Materials and Supplies</b>	<b>\$ 733,490</b>	<b>\$ 1,003,612</b>	<b>\$ 3,000</b>	<b>\$ 1,740,102</b>
Contracted Services	\$ 25,000	\$ 85,000	\$ 5,000,000	\$ 5,110,000
Lease of Equipment & Facilities	0	85,000	0	85,000
Utilities	0	13,186	0	13,186
Other Operating	768,401	745,254	3,106,108	4,619,763
<b>Total Operating</b>	<b>\$ 793,401</b>	<b>\$ 928,440</b>	<b>\$ 8,106,108</b>	<b>\$ 9,827,950</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	313,343	483,673	2,063	799,079
<b>Total Capital Outlay</b>	<b>\$ 313,343</b>	<b>\$ 483,673</b>	<b>\$ 2,063</b>	<b>\$ 799,079</b>
<b>TOTAL EXPENSES</b>	<b>\$ 7,819,912</b>	<b>\$ 11,304,363</b>	<b>\$ 10,324,593</b>	<b>\$ 29,448,868</b>
Transfers-in	\$ 30,365	\$ 9,717	\$ 60,006	\$ 100,088
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Other Outgo	(370,000)	(618,500)	0	(988,500)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (339,635)</b>	<b>\$ (608,783)</b>	<b>\$ 60,006</b>	<b>\$ (888,412)</b>
Net Change in Fund Balance	\$ 0	\$ (345,080)	\$ (139,762)	\$ (484,841)
Beginning Balance, July 1	0	0	0	6,944,732
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ (345,080)</b>	<b>\$ (139,762)</b>	<b>\$ 6,459,891</b>

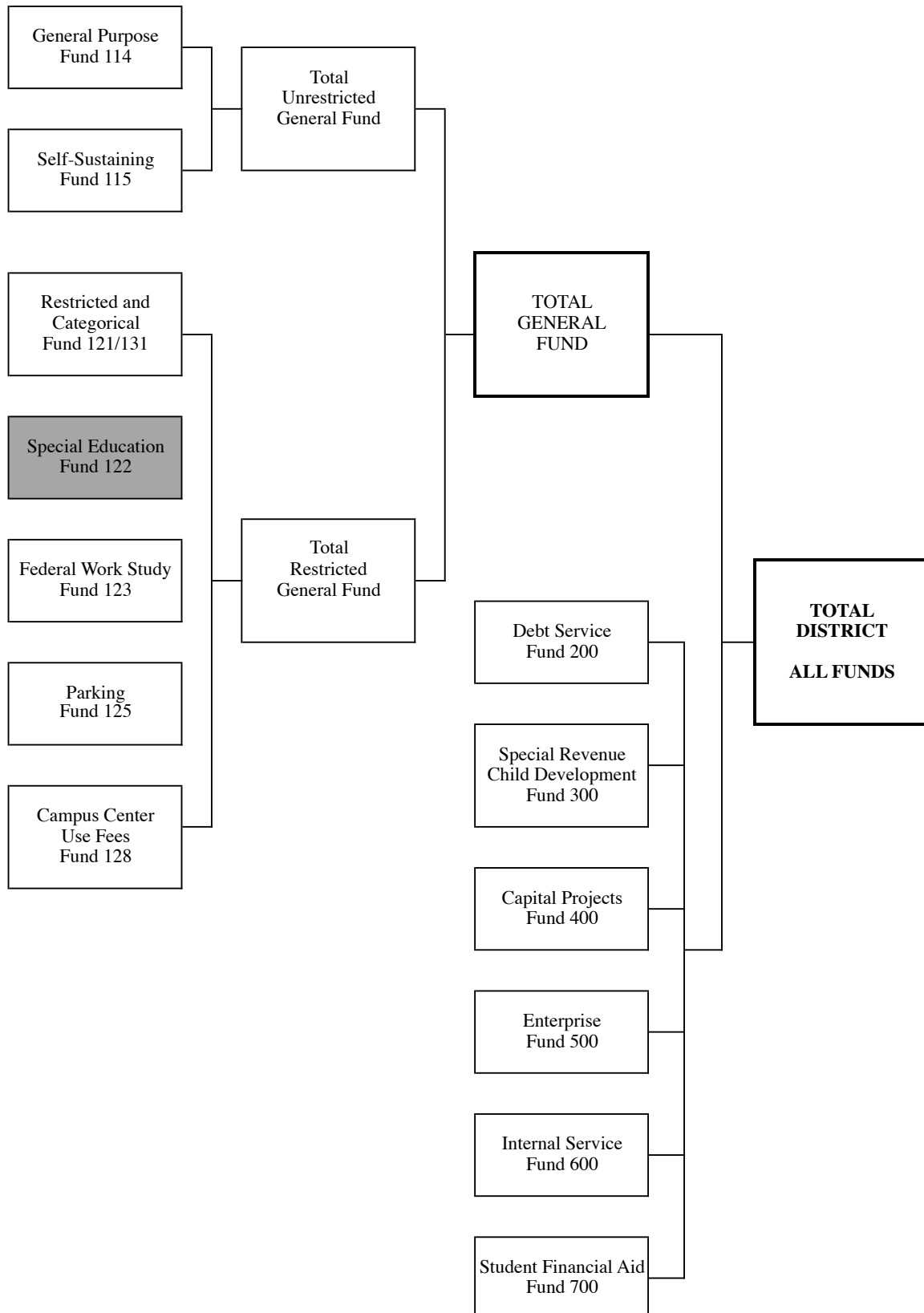
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 121/131  
Restricted and Categorical**

TOTAL DISTRICT			
REVENUE	Adopted Budget 15/16	Projected Actual 15/16	Budget 16/17
WIA	\$ 40,001	\$ 40,001	\$ 0
Financial Aid Admin. Allowance	33,000	33,000	28,000
Career & Tech Education Act (CTEA)	755,872	755,872	706,735
National Science Foundation (NSF)	376,130	376,130	354,450
Other Federal	467,241	467,241	321,873
<b>Total Federal Revenue</b>	<b>\$ 1,672,244</b>	<b>\$ 1,672,244</b>	<b>\$ 1,411,058</b>
Student Success & Support Program	\$ 5,876,182	\$ 5,876,182	\$ 5,421,154
Student Equity	1,756,210	1,756,210	2,095,337
Special Education	1,279,190	1,279,190	1,000,000
Board Financial Assistance Program	982,940	982,940	933,793
Staff Development	47,683	47,683	44,956
Staff Diversity	50,694	50,694	12,936
EOPS (Parts A & B)	2,160,942	2,160,942	2,052,895
CARE	182,839	182,839	173,697
Deferred Maintenance	0	0	0
Instructional Equipment Block Grant	1,350,000	1,350,000	573,468
Online Education Initiative (OEI)	9,194,779	9,194,779	10,000,000
CalWORKs	339,374	339,374	344,952
Other State	2,765,556	3,163,980	3,160,193
<b>Total State Revenue</b>	<b>\$ 25,986,389</b>	<b>\$ 26,384,813</b>	<b>\$ 25,813,380</b>
Health Service Fees	\$ 1,975,000	\$ 1,975,000	\$ 1,975,000
Other Local	388,590	388,590	653,000
<b>Total Local Revenue</b>	<b>\$ 2,363,590</b>	<b>\$ 2,363,590</b>	<b>\$ 2,628,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 30,022,223</b>	<b>\$ 30,420,647</b>	<b>\$ 29,852,439</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	3,358,412	3,552,166	3,348,770
Other Teachers	0	0	0
Other Non-Teachers	384,244	406,412	903,816
<b>Total Certificated Salaries</b>	<b>\$ 3,742,656</b>	<b>\$ 3,958,578</b>	<b>\$ 4,252,586</b>
Contract Non-instructional	\$ 5,874,979	\$ 6,184,340	\$ 7,208,444
Contract Instructional Aides	0	0	0
Other Non-instructional	844,958	889,451	1,613,131
Other Instructional Aides	0	0	0
Students	408,271	417,252	0
<b>Total Classified Salaries</b>	<b>\$ 7,128,208</b>	<b>\$ 7,491,043</b>	<b>\$ 8,821,574</b>
<b>Total Salaries</b>	<b>\$ 10,870,865</b>	<b>\$ 11,449,621</b>	<b>\$ 13,074,161</b>
<b>Total Staff Benefits</b>	<b>\$ 2,758,621</b>	<b>\$ 2,849,210</b>	<b>\$ 4,007,576</b>
<b>Total Materials and Supplies</b>	<b>\$ 2,948,691</b>	<b>\$ 2,967,969</b>	<b>\$ 1,740,102</b>
Contracted Services	\$ 8,384,161	\$ 8,159,149	\$ 5,110,000
Lease of Equipment & Facilities	70,720	68,822	85,000
Utilities	20,000	19,463	13,186
Other Operating	3,491,179	3,015,664	4,619,763
<b>Total Operating</b>	<b>\$ 11,966,060</b>	<b>\$ 11,263,097</b>	<b>\$ 9,827,950</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	1,099,864	1,500,000	0
Other Capital Outlay	0	0	799,079
<b>Total Capital Outlay</b>	<b>\$ 1,099,864</b>	<b>\$ 1,500,000</b>	<b>\$ 799,079</b>
<b>TOTAL EXPENSES</b>	<b>\$ 29,644,101</b>	<b>\$ 30,029,897</b>	<b>\$ 29,448,868</b>
Transfers-in	\$ 41,552	\$ 41,552	\$ 100,088
Other Sources	0	0	0
Transfers-out	0	(12,628)	0
Other Outgo	(569,245)	(569,245)	(988,500)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (527,693)</b>	<b>\$ (540,321)</b>	<b>\$ (888,412)</b>
Net Change in Fund Balance	\$ (149,571)	\$ (149,571)	\$ (484,841)
Beginning Balance, July 1	7,094,303	7,094,303	6,944,732
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 6,944,732</b>	<b>\$ 6,944,732</b>	<b>\$ 6,459,891</b>



## SPECIAL EDUCATION FUND



**SPECIAL EDUCATION****Fund 122**

Special Education is a program mandated by *Title V* and funded primarily by the state. It provides services for physically, developmentally, or learning disabled students. Services include special classes, interpreters, on-campus assistance, test-taking assistance, computer-aided labs, and priority registration.

For the 2016/17 Tentative Budget, we anticipate receiving approximately \$2.6 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$6.9 million. The district plans to transfer in matching dollars, also known as “college effort,” from the General Purpose Fund. These 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. This match, which helps to balance the fund, is estimated to be approximately \$4.29 million for 2016/17.



# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 122 Special Education

### 2016-17 BUDGETS

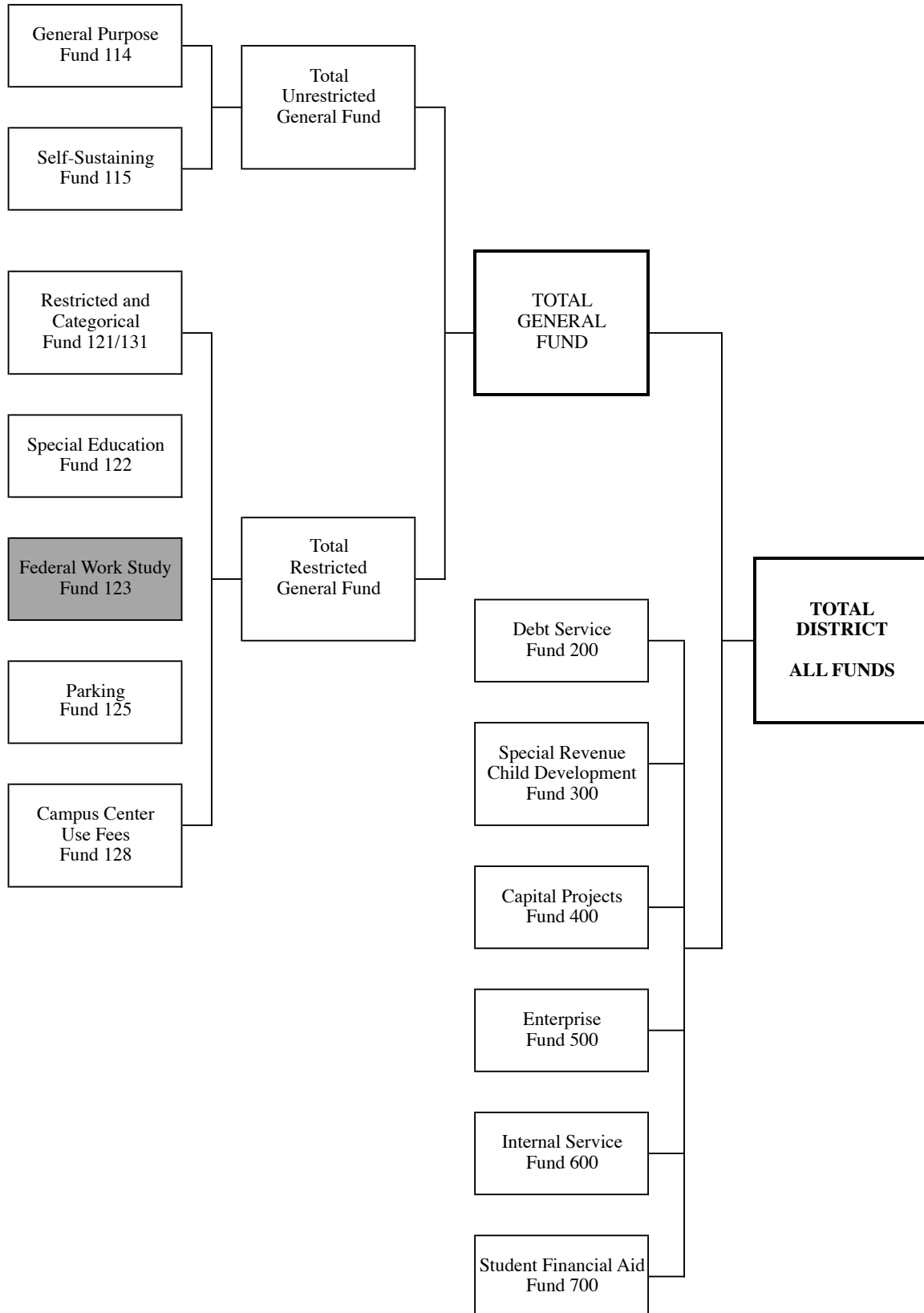
REVENUE	Foothill College	De Anza College	Total Fund 122
<b>Federal</b>			
Other Federal	\$ 0	\$ 0	\$ 0
<b>Total Federal Revenue</b>	\$ 0	\$ 0	\$ 0
<b>State</b>			
Special Education Apportionment	\$ 1,036,745	\$ 1,572,934	\$ 2,609,679
Department of Rehabilitation	0	0	0
<b>Total State Revenue</b>	\$ 1,036,745	\$ 1,572,934	\$ 2,609,679
<b>Local</b>			
Other Local	\$ 0	\$ 0	\$ 0
<b>Total Local Revenue</b>	\$ 0	\$ 0	\$ 0
<b>TOTAL REVENUE</b>	<b>\$ 1,036,745</b>	<b>\$ 1,572,934</b>	<b>\$ 2,609,679</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 295,859	\$ 656,360	\$ 952,219
Contract Non-Teachers	390,732	969,443	1,360,175
Other Teachers	313,920	366,794	680,714
Other Non-Teachers	66,413	0	66,413
<b>Total Certificated Salaries</b>	\$ 1,066,923	\$ 1,992,597	\$ 3,059,520
Contract Non-instructional	\$ 252,073	\$ 854,745	\$ 1,106,817
Contract Instructional Aides	80,475	801,746	882,220
Other Non-instructional	71,000	80,000	151,000
Other Instructional Aides	0	0	0
Students	0	0	0
<b>Total Classified Salaries</b>	\$ 403,547	\$ 1,736,490	\$ 2,140,038
<b>Total Salaries</b>	\$ 1,470,471	\$ 3,729,087	\$ 5,199,558
<b>Total Staff Benefits</b>	\$ 364,843	\$ 1,126,607	\$ 1,491,450
<b>Total Materials and Supplies</b>	\$ 12,000	\$ 30,000	\$ 42,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	54,160	100,000	154,160
<b>Total Operating</b>	\$ 54,160	\$ 100,000	\$ 154,160
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	15,000	75,000	90,000
<b>Total Capital Outlay</b>	\$ 15,000	\$ 75,000	\$ 90,000
<b>TOTAL EXPENSES</b>	<b>\$ 1,916,473</b>	<b>\$ 5,060,694</b>	<b>\$ 6,977,167</b>
Transfers-in	\$ 879,728	\$ 3,487,760	\$ 4,367,488
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 879,728</b>	<b>\$ 3,487,760</b>	<b>\$ 4,367,488</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 122  
Special Education**

REVENUE	TOTAL DISTRICT		
	Adopted Budget 15/16	Projected Actual 15/16	Budget 16/17
<b>Federal</b>			
Other Federal	\$ 0	\$ 0	\$ 0
<b>Total Federal Revenue</b>	\$ 0	\$ 0	\$ 0
<b>State</b>			
Special Education Apportionment	\$ 2,729,684	\$ 2,747,032	\$ 2,609,679
Department of Rehabilitation	0	0	0
<b>Total State Revenue</b>	\$ 2,729,684	\$ 2,747,032	\$ 2,609,679
<b>Local</b>			
Other Local	\$ 0	\$ 0	\$ 0
<b>Total Local Revenue</b>	\$ 0	\$ 0	\$ 0
<b>TOTAL REVENUE</b>	<b>\$ 2,729,684</b>	<b>\$ 2,747,032</b>	<b>\$ 2,609,679</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 921,672	\$ 952,434	\$ 952,219
Contract Non-Teachers	1,288,820	1,329,940	1,360,175
Other Teachers	581,247	598,684	680,714
Other Non-Teachers	63,095	64,987	66,413
<b>Total Certificated Salaries</b>	\$ 2,854,833	\$ 2,946,046	\$ 3,059,520
Contract Non-instructional	\$ 1,046,950	\$ 1,021,623	\$ 1,106,817
Contract Instructional Aides	734,695	721,000	882,220
Other Non-instructional	171,000	176,130	151,000
Other Instructional Aides	0	0	0
Students	0	89,778	0
<b>Total Classified Salaries</b>	\$ 1,952,646	\$ 2,008,532	\$ 2,140,038
<b>Total Salaries</b>	\$ 4,807,479	\$ 4,954,577	\$ 5,199,558
<b>Total Staff Benefits</b>	\$ 1,291,505	\$ 1,313,962	\$ 1,491,450
<b>Total Materials and Supplies</b>	\$ 27,314	\$ 38,031	\$ 42,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	935,778	785,732	154,160
<b>Total Operating</b>	\$ 935,778	\$ 785,732	\$ 154,160
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	180,000	0
Other Capital Outlay	60,311	20,000	90,000
<b>Total Capital Outlay</b>	\$ 60,311	\$ 200,000	\$ 90,000
<b>TOTAL EXPENSES</b>	<b>\$ 7,122,387</b>	<b>\$ 7,292,303</b>	<b>\$ 6,977,167</b>
Transfers-in	\$ 3,600,870	\$ 3,753,439	\$ 4,367,488
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 3,600,870</b>	<b>\$ 3,753,439</b>	<b>\$ 4,367,488</b>
Net Change in Fund Balance	\$ (791,833)	\$ (791,833)	\$ 0
Beginning Balance, July 1	791,833	791,833	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## FEDERAL WORK STUDY FUND



**FEDERAL WORK STUDY****Fund 123**

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

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 123 Federal Work Study

### 2016-17 BUDGETS

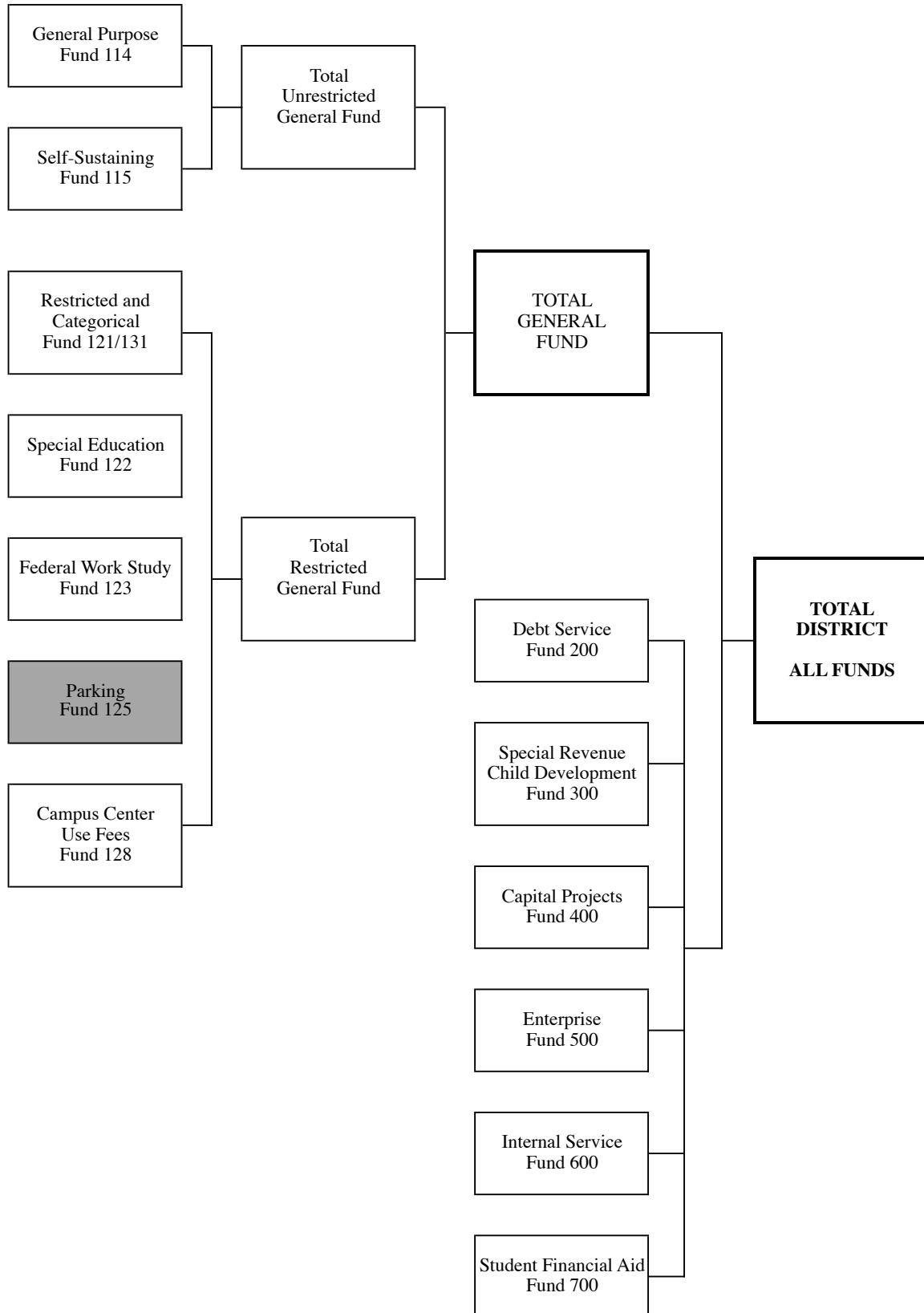
REVENUE	Foothill College	De Anza College	Total Fund 123
<b>Federal</b>			
Federal Work Study	\$ 150,959	\$ 311,404	\$ 462,363
Other Federal	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 150,959</b>	<b>\$ 311,404</b>	<b>\$ 462,363</b>
<b>EXPENSES</b>			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Other Non-instructional	\$ 0	\$ 0	\$ 0
Students-FWS	201,279	415,205	616,484
<b>Total Classified Salaries</b>	<b>\$ 201,279</b>	<b>\$ 415,205</b>	<b>\$ 616,484</b>
<b>Total Staff Benefits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Operating</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 201,279</b>	<b>\$ 415,205</b>	<b>\$ 616,484</b>
Transfers-in	\$ 50,320	\$ 103,801	\$ 154,121
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 50,320</b>	<b>\$ 103,801</b>	<b>\$ 154,121</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 123 Federal Work Study

TOTAL DISTRICT				
REVENUE	Adopted Budget 15/16	Projected Actual 15/16	Budget 16/17	
<b>Federal</b>				
Federal Work Study	\$ 462,363	\$ 462,363	\$ 462,363	
Other Federal	0	0	0	
<b>TOTAL REVENUE</b>	<b>\$ 462,363</b>	<b>\$ 462,363</b>	<b>\$ 462,363</b>	
<b>EXPENSES</b>				
Other Non-Teachers	\$ 0	\$ 0	\$ 0	
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
Other Non-instructional	\$ 0	\$ 0	\$ 0	
Students-FWS	616,484	612,572	616,484	
<b>Total Classified Salaries</b>	<b>\$ 616,484</b>	<b>\$ 612,572</b>	<b>\$ 616,484</b>	
<b>Total Staff Benefits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 3,892</b>	<b>\$ 0</b>	
<b>Total Operating</b>	<b>\$ 0</b>	<b>\$ 20</b>	<b>\$ 0</b>	
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>TOTAL EXPENSES</b>	<b>\$ 616,484</b>	<b>\$ 616,484</b>	<b>\$ 616,484</b>	
Transfers-in	\$ 154,121	\$ 154,121	\$ 154,121	
Other Sources	0	0	0	
Transfers-out	0	0	0	
Contingency	0	0	0	
Other Outgo	0	0	0	
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 154,121</b>	<b>\$ 154,121</b>	<b>\$ 154,121</b>	
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	
Beginning Balance, July 1	0	0	0	
Adjustments to Beginning Balance	0	0	0	
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## PARKING FUND



**PARKING****Fund 125**

This fund collects all revenues and expenses associated with providing parking services at both campuses. Revenues are derived from sales of parking decals, daily permits, and fees from special events. Expenditures are restricted by state law to road and parking lot maintenance, parking security costs, related operating overhead and public transportation for students and staff.

Fees from parking permits are governed by the state Education Code section 76360. We are projecting an excess of operating expenses over revenue of \$228,453, which will be covered, as in prior years, by a transfer in from the General Purpose Fund to allow the Parking Fund to break even for the year.

There is no fund balance in the Parking Fund at this moment. 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.



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

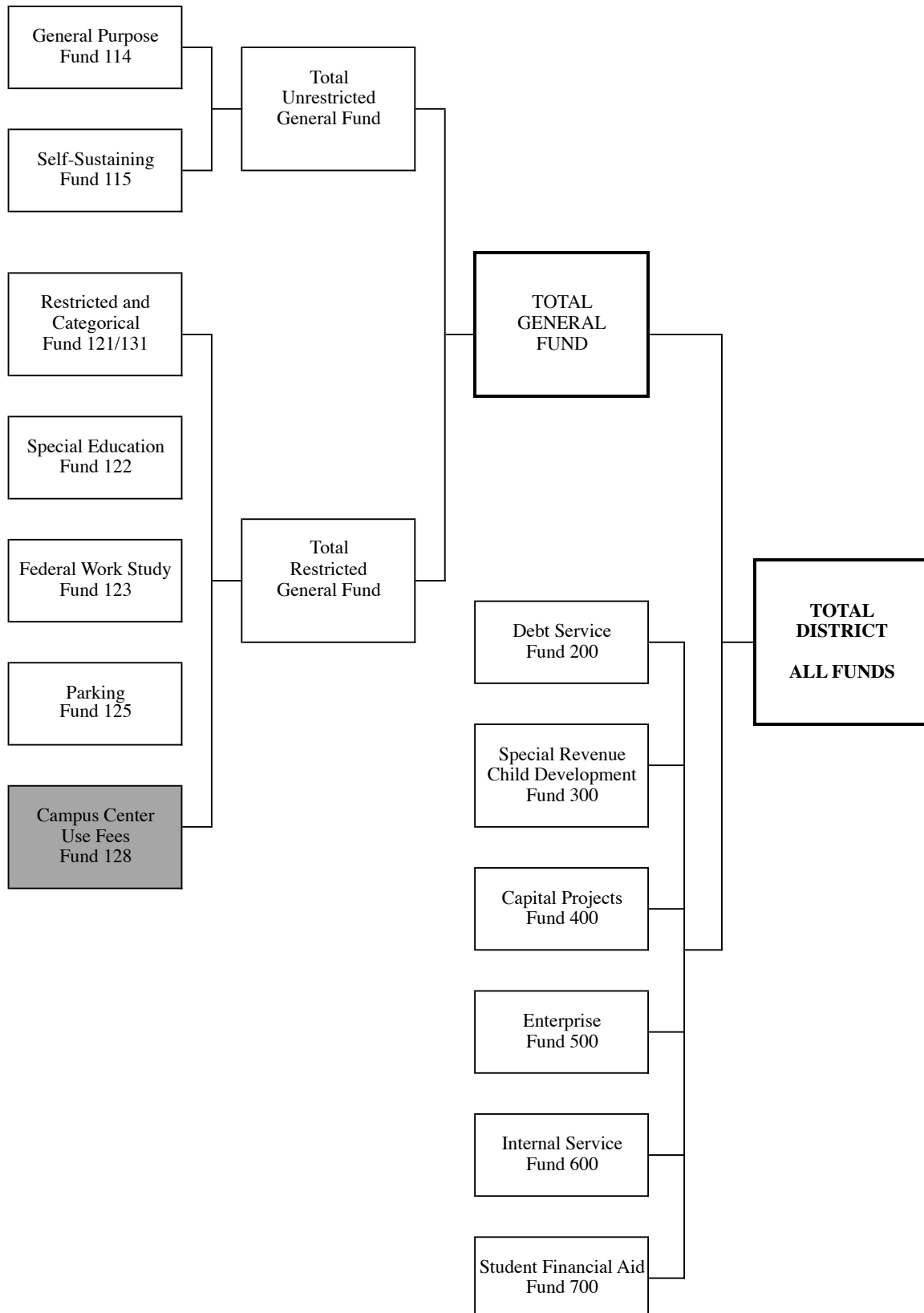
**Fund 125  
Parking**

**2016-17 BUDGETS**

<b>REVENUE</b>	<b>Adopted Budget 15/16</b>	<b>Projected Actual 15/16</b>	<b>Budget 16/17</b>
<b>State</b>			
Other State	\$ 0	\$ 0	\$ 0
<b>Total State Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Local</b>			
Decals	\$ 1,291,000	\$ 1,291,000	\$ 1,084,245
Daily Permits	644,000	644,000	731,342
Special Events Parking	349,000	349,000	340,502
<b>Total Local Revenue</b>	<b>\$ 2,284,000</b>	<b>\$ 2,284,000</b>	<b>\$ 2,156,089</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,284,000</b>	<b>\$ 2,284,000</b>	<b>\$ 2,156,089</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-instructional	\$ 892,808	\$ 919,592	\$ 685,808
Contract Instructional Aides	0	0	0
Other Non-instructional	170,000	535,484	270,001
Other Instructional Aides	0	0	0
Students	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 1,062,808</b>	<b>\$ 1,455,076</b>	<b>\$ 955,809</b>
<b>Total Salaries</b>	<b>\$ 1,062,808</b>	<b>\$ 1,455,076</b>	<b>\$ 955,809</b>
<b>Total Staff Benefits</b>	<b>\$ 340,703</b>	<b>\$ 383,063</b>	<b>\$ 289,146</b>
<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	204,622	204,622	143,720
<b>Total Operating</b>	<b>\$ 204,622</b>	<b>\$ 204,622</b>	<b>\$ 143,720</b>
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,608,133</b>	<b>\$ 2,042,760</b>	<b>\$ 1,388,675</b>
Transfers-in	\$ 320,000	\$ 754,628	\$ 228,453
Other Sources	0	0	0
Transfers-out	(995,867)	(995,867)	(995,867)
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (675,867)</b>	<b>\$ (241,239)</b>	<b>\$ (767,414)</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>



## CAMPUS CENTER USE FEES FUND



**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 the following purposes in order of priority: 1) retirement of Certificates of Participation financing the campus center expansion and renovation projects, 2) repair and replacement of existing student campus center facilities, and 3) personnel support of campus center operations.

In November 2006, the district issued a Certificate of Participation for \$11.33 million, which paid for a portion of the new Foothill Campus Center building and a portion of the renovation of the De Anza Campus Center building. The campus center student use fees from both campuses will cover the annual debt service.

Although the Campus Center Use Fee Fund is projecting a deficit of approximately \$137,000 for 2016/17, this over-expenditure is intentional in order to utilize the accumulated fund balance from the prior year. Most of the expenses that will reduce the fund balance will be related to capital projects for the campus centers at both colleges.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 128  
Campus Center Use Fees**

**2016-17 BUDGETS**

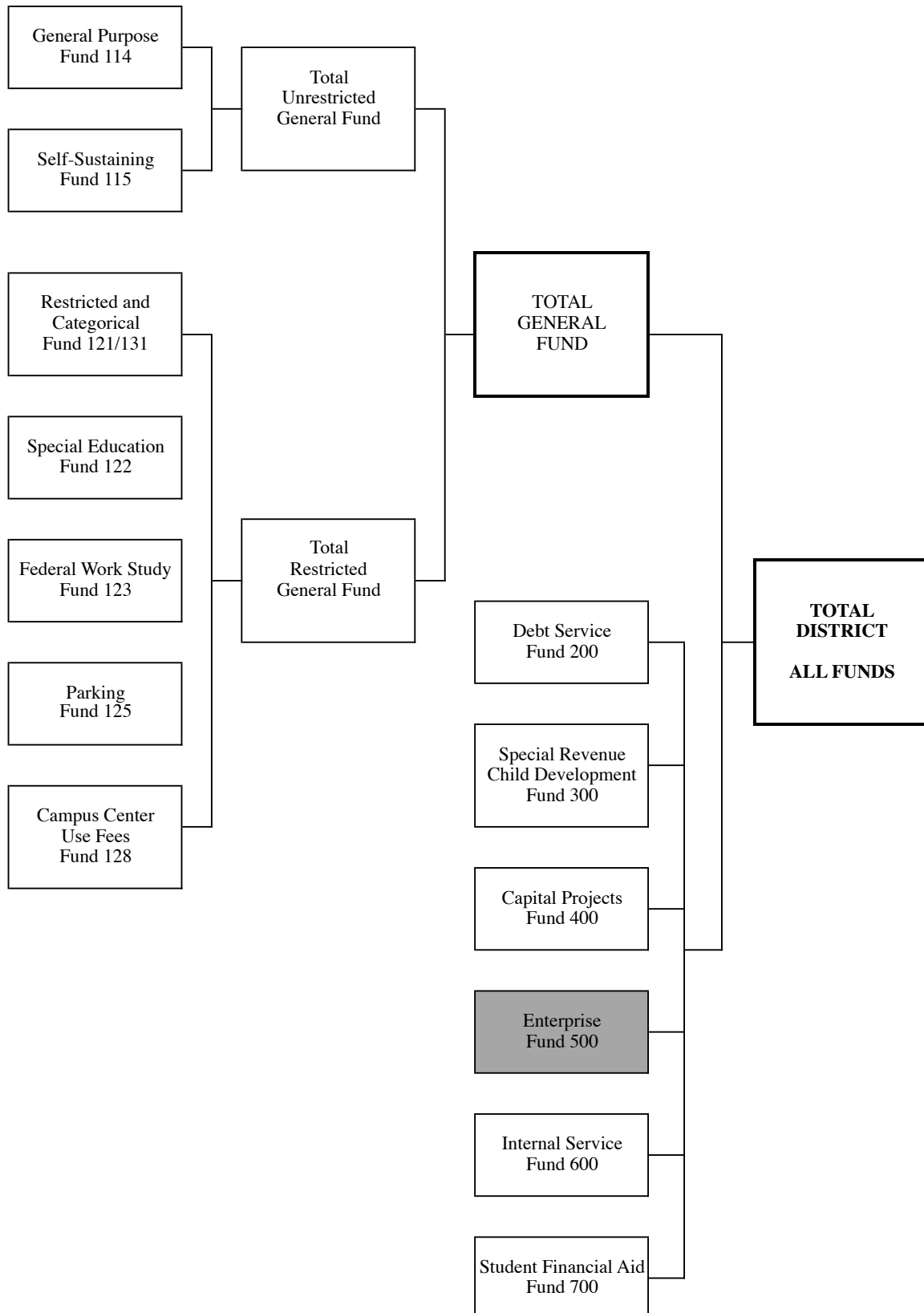
<b>REVENUE</b>	<b>Foothill College</b>	<b>De Anza College</b>	<b>Total Fund 128</b>
<b>Local</b>			
Campus Center Use Fees	\$ 950,000	\$ 1,269,273	\$ 2,219,273
Interest Income	0	0	0
Other Local	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 950,000</b>	<b>\$ 1,269,273</b>	<b>\$ 2,219,273</b>
<b>EXPENSES</b>			
Contract Non-Teachers	\$ 80,446	\$ 0	\$ 80,446
<b>Total Certificated Salaries</b>	<b>\$ 80,446</b>	<b>\$ 0</b>	<b>\$ 80,446</b>
Contract Non-instructional	\$ 173,133	\$ 412,286	\$ 585,419
Contract Instructional Aides	0	0	0
Other Non-instructional	2,000	41,000	43,000
Other Instructional Aides	0	0	0
Students	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 175,133</b>	<b>\$ 453,286</b>	<b>\$ 628,419</b>
<b>Total Staff Benefits</b>	<b>\$ 92,877</b>	<b>\$ 174,710</b>	<b>\$ 267,587</b>
<b>Total Materials and Supplies</b>	<b>\$ 25,000</b>	<b>\$ 16,294</b>	<b>\$ 41,294</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	100,526	60,500	161,026
<b>Total Operating</b>	<b>\$ 100,526</b>	<b>\$ 60,500</b>	<b>\$ 161,026</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	142,350	142,350
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 142,350</b>	<b>\$ 142,350</b>
<b>TOTAL EXPENSES</b>	<b>\$ 473,981</b>	<b>\$ 847,139</b>	<b>\$ 1,321,121</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(490,695)	(544,031)	(1,034,726)
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (490,695)</b>	<b>\$ (544,031)</b>	<b>\$ (1,034,726)</b>
Net Change in Fund Balance	\$ (14,676)	\$ (121,897)	\$ (136,573)
Beginning Balance, July 1	111,570	173,188	288,303
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 96,894</b>	<b>\$ 51,291</b>	<b>\$ 151,730</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 128  
Campus Center Use Fees**

<b>TOTAL DISTRICT</b>			
<b>REVENUE</b>	<b>Adopted Budget 15/16</b>	<b>Projected Actual 15/16</b>	<b>Budget 16/17</b>
<b>Local</b>			
Campus Center Use Fees	\$ 2,305,000	\$ 2,305,000	\$ 2,219,273
Interest Income	0	0	0
Other Local	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 2,305,000</b>	<b>\$ 2,305,000</b>	<b>\$ 2,219,273</b>
<b>EXPENSES</b>			
Contract Non-Teachers	\$ 76,564	\$ 55,486	\$ 80,446
<b>Total Certificated Salaries</b>	<b>\$ 76,564</b>	<b>\$ 55,486</b>	<b>\$ 80,446</b>
Contract Non-instructional	\$ 553,897	\$ 542,627	\$ 585,419
Contract Instructional Aides	0	0	0
Other Non-instructional	70,000	72,100	43,000
Other Instructional Aides	0	0	0
Students	0	27,075	0
<b>Total Classified Salaries</b>	<b>\$ 623,897</b>	<b>\$ 641,802</b>	<b>\$ 628,419</b>
<b>Total Staff Benefits</b>	<b>\$ 243,997</b>	<b>\$ 241,719</b>	<b>\$ 267,587</b>
<b>Total Materials and Supplies</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 41,294</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	228,000	228,000	161,026
<b>Total Operating</b>	<b>\$ 228,000</b>	<b>\$ 228,000</b>	<b>\$ 161,026</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	400,000	400,000	142,350
<b>Total Capital Outlay</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 142,350</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,647,458</b>	<b>\$ 1,642,008</b>	<b>\$ 1,321,121</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(1,032,344)	(1,034,249)	(1,034,726)
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (1,032,344)</b>	<b>\$ (1,034,249)</b>	<b>\$ (1,034,726)</b>
Net Change in Fund Balance	\$ (374,802)	\$ (371,257)	\$ (136,573)
Beginning Balance, July 1	659,560	659,560	288,303
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 284,758</b>	<b>\$ 288,303</b>	<b>\$ 151,730</b>

## ENTERPRISE FUND



**ENTERPRISE FUND**  
**FOOTHILL and DE ANZA CAMPUS CENTERS**  
**FLINT CENTER**

The Enterprise Fund is accounted for in a manner whereby the total costs of providing goods and services are financed or recovered primarily through user charges. Enterprise operations are comprised of the Foothill and De Anza College Campus Centers and the Flint Center for the Performing Arts. The Campus Centers include the two Bookstores and De Anza Dining Services. Financial activity in the Enterprise Fund is measured by gross margins and net profit rather than by the governmental budget to actual measurement.

**Foothill Enterprise Fund**

*Bookstore*

Sales are expected to be flat in 2016/17, with decreases in textbook rental income and increases in various commissions. Total expenses are expected to increase, mainly due to rising salaries and benefits expenses. A net profit of \$2,894 has been projected for the year.

**De Anza Enterprise Fund**

*Bookstore*

Projected revenue growth is expected to increase by approximately nine percent from 2015/16, and textbook rental income is expected to continue to increase. Total expenses are expected to increase, mainly due to rising salaries and benefits expenses. A net profit of \$163,681 has been projected for the year.

*Dining Services*

Dining Services is budgeting a modest increase in revenue over 2015/16. Total expenses are expected to increase, mainly due to rising salaries and benefits expenses. Food costs are also expected to increase; however, negotiations are underway with vendors to lower these costs by an estimated two percent during fiscal year 2016/17. A conservative net profit of \$3,085 has been projected for the year.

A net profit of \$166,766 has been projected for the De Anza Campus Center:

- Bookstore – \$163,681 Net Profit
- Dining Services – \$3,085 Net Profit



**Flint Center**

Total revenues for Flint Center are budgeted at \$463,839 for fiscal year 2016/17. The 38% decrease in revenue from the prior year is due to the Flint Parking Structure repairs beginning July 1, 2016, which will only allow events Friday through Sunday. The goal is to book each and every available weekend date and to maximize revenue to its fullest potential.

Expenses are budgeted at \$584,509, which is \$84,423 lower than last year, to adjust for the anticipated decrease in revenue.

A deficit of approximately \$121,000 is anticipated for fiscal year 2016/17 and the accumulated fund balance from prior years will cover this deficit.

# Foothill-DeAnza Community College District

## Enterprise Fund

### 2016-17 BUDGETS

REVENUE	Foothill College	De Anza College	Flint Center	Total Enterprise
<b>Local</b>				
Sales	\$ 3,401,994	\$ 6,807,854	\$ 0	\$ 10,209,848
Other Local	162,000	868,000	463,839	1,493,839
<b>TOTAL REVENUE</b>	<b>\$ 3,563,994</b>	<b>\$ 7,675,854</b>	<b>\$ 463,839</b>	<b>\$ 11,703,687</b>
<b>EXPENSES</b>				
<b>Cost of Sales</b>	\$ 2,673,900	\$ 4,742,970	\$ 0	\$ 7,416,870
Management Salaries	\$ 111,695	\$ 180,379	\$ 0	\$ 292,074
Contract Salaries	250,185	744,018	19,850	1,014,053
Student Salaries	73,759	558,270	0	632,029
Other	97,961	167,028	0	264,989
<b>Total Salaries</b>	\$ 533,600	\$ 1,649,694	\$ 19,850	\$ 2,203,144
<b>Total Staff Benefits</b>	\$ 184,100	\$ 445,624	\$ 7,650	\$ 637,374
General Administration	\$ 80,000	\$ 541,550	\$ 0	\$ 621,550
Depreciation	39,100	47,403	0	86,503
Utilities	17,500	51,295	45,000	113,795
Other Operating	0	0	512,009	512,009
<b>Total Operating</b>	\$ 136,600	\$ 640,248	\$ 557,009	\$ 1,333,857
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	0	0	0
<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	<b>\$ 3,528,200</b>	<b>\$ 7,478,536</b>	<b>\$ 584,509</b>	<b>\$ 11,591,245</b>
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Contingency	0	0	0	0
Other Outgo	(32,900)	(30,552)	0	(63,452)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (32,900)</b>	<b>\$ (30,552)</b>	<b>\$ 0</b>	<b>\$ (63,452)</b>
Net Increase (Decrease) in Retained Earnings	\$ 2,894	\$ 166,766	\$ (120,670)	\$ 48,990
Beginning Balance, July 1	131,333	3,246,698	2,183,456	5,561,487
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 134,227</b>	<b>\$ 3,413,464</b>	<b>\$ 2,062,786</b>	<b>\$ 5,610,477</b>

# Foothill-DeAnza Community College District

## Enterprise Fund

### TOTAL ENTERPRISE

	Adopted Budget	Projected Actual	Budget
	15/16	15/16	16/17
<b>REVENUE</b>			
<b>Local</b>			
Sales	\$ 9,789,874	\$ 9,785,048	\$ 10,209,848
Other Local	1,590,001	1,646,248	1,493,839
<b>TOTAL REVENUE</b>	<b>\$ 11,379,875</b>	<b>\$ 11,431,296</b>	<b>\$ 11,703,687</b>
<b>EXPENSES</b>			
<b>Cost of Sales</b>	<b>\$ 7,087,983</b>	<b>\$ 7,084,870</b>	<b>\$ 7,416,870</b>
Management Salaries	\$ 290,689	\$ 290,689	\$ 292,074
Contract Salaries	999,709	999,709	1,014,053
Student Salaries	616,532	616,532	632,029
Other	263,482	263,482	264,989
<b>Total Salaries</b>	<b>\$ 2,170,412</b>	<b>\$ 2,170,412</b>	<b>\$ 2,203,144</b>
<b>Total Staff Benefits</b>	<b>\$ 614,065</b>	<b>\$ 614,065</b>	<b>\$ 637,374</b>
General Administration	\$ 607,037	\$ 607,037	\$ 621,550
Depreciation	53,322	53,322	86,503
Utilities	120,170	120,170	113,795
Other Operating	596,432	596,432	512,009
<b>Total Operating</b>	<b>\$ 1,376,961</b>	<b>\$ 1,376,961</b>	<b>\$ 1,333,857</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 11,249,421</b>	<b>\$ 11,246,308</b>	<b>\$ 11,591,245</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	(66,852)	(66,852)	(63,452)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (66,852)</b>	<b>\$ (66,852)</b>	<b>\$ (63,452)</b>
Net Increase (Decrease) in Retained Earnings	\$ 63,602	\$ 118,136	\$ 48,990
Beginning Balance, July 1	5,443,351	5,443,351	5,561,487
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 5,506,953</b>	<b>\$ 5,561,487</b>	<b>\$ 5,610,477</b>

# Foothill-DeAnza Community College District

## Enterprise Fund

### FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

REVENUE	Adopted Budget 15/16	Projected Actual 15/16	Budget 16/17
<b>Local</b>			
Sales	\$ 3,401,994	\$ 3,401,994	\$ 3,401,994
Other Local	162,000	162,000	162,000
<b>TOTAL REVENUE</b>	<b>\$ 3,563,994</b>	<b>\$ 3,563,994</b>	<b>\$ 3,563,994</b>
<b>EXPENSES</b>			
<b>Cost of Sales</b>	\$ 2,673,900	\$ 2,673,900	\$ 2,673,900
Management Salaries	\$ 116,300	\$ 116,300	\$ 111,695
Contract Salaries	260,500	260,500	250,185
Student Salaries	76,800	76,800	73,759
Other	102,000	102,000	97,961
<b>Total Salaries</b>	\$ 555,600	\$ 555,600	\$ 533,600
<b>Total Staff Benefits</b>	\$ 184,100	\$ 184,100	\$ 184,100
General Administration	\$ 80,000	\$ 80,000	\$ 80,000
Depreciation	39,100	39,100	39,100
Utilities	17,500	17,500	17,500
Other Operating	0	0	0
<b>Total Operating</b>	\$ 136,600	\$ 136,600	\$ 136,600
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	<b>\$ 3,550,200</b>	<b>\$ 3,550,200</b>	<b>\$ 3,528,200</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	(32,900)	(32,900)	(32,900)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (32,900)</b>	<b>\$ (32,900)</b>	<b>\$ (32,900)</b>
Net Increase (Decrease) in Retained Earnings	\$ (19,106)	\$ (19,106)	\$ 2,894
Beginning Balance, July 1	150,439	150,439	131,333
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 131,333</b>	<b>\$ 131,333</b>	<b>\$ 134,227</b>

# Foothill-DeAnza Community College District

## Enterprise Fund

### DE ANZA COLLEGE-TOTAL CAMPUS CENTER

REVENUE	Adopted Budget 15/16	Projected Actual 15/16	Budget 16/17
<b>Local</b>			
Sales	\$ 6,387,880	\$ 6,383,054	\$ 6,807,854
Other Local	739,595	739,595	868,000
<b>TOTAL REVENUE</b>	<b>\$ 7,127,475</b>	<b>\$ 7,122,649</b>	<b>\$ 7,675,854</b>
<b>EXPENSES</b>			
<b>Cost of Sales</b>	\$ 4,414,083	\$ 4,410,970	\$ 4,742,970
Management Salaries	\$ 174,389	\$ 174,389	\$ 180,379
Contract Salaries	719,312	719,312	744,018
Student Salaries	539,732	539,732	558,270
Other	161,482	161,482	167,028
<b>Total Salaries</b>	\$ 1,594,915	\$ 1,594,915	\$ 1,649,694
<b>Total Staff Benefits</b>	\$ 422,362	\$ 422,362	\$ 445,624
General Administration	\$ 527,037	\$ 527,037	\$ 541,550
Depreciation	14,222	14,222	47,403
Utilities	57,670	57,670	51,295
Other Operating	0	0	0
<b>Total Operating</b>	\$ 598,929	\$ 598,929	\$ 640,248
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	<b>\$ 7,030,289</b>	<b>\$ 7,027,176</b>	<b>\$ 7,478,536</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	(33,952)	(33,952)	(30,552)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (33,952)</b>	<b>\$ (33,952)</b>	<b>\$ (30,552)</b>
Net Increase (Decrease) in Retained Earnings	\$ 63,234	\$ 61,521	\$ 166,766
Beginning Balance, July 1	3,185,177	3,185,177	3,246,698
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,248,411</b>	<b>\$ 3,246,698</b>	<b>\$ 3,413,464</b>

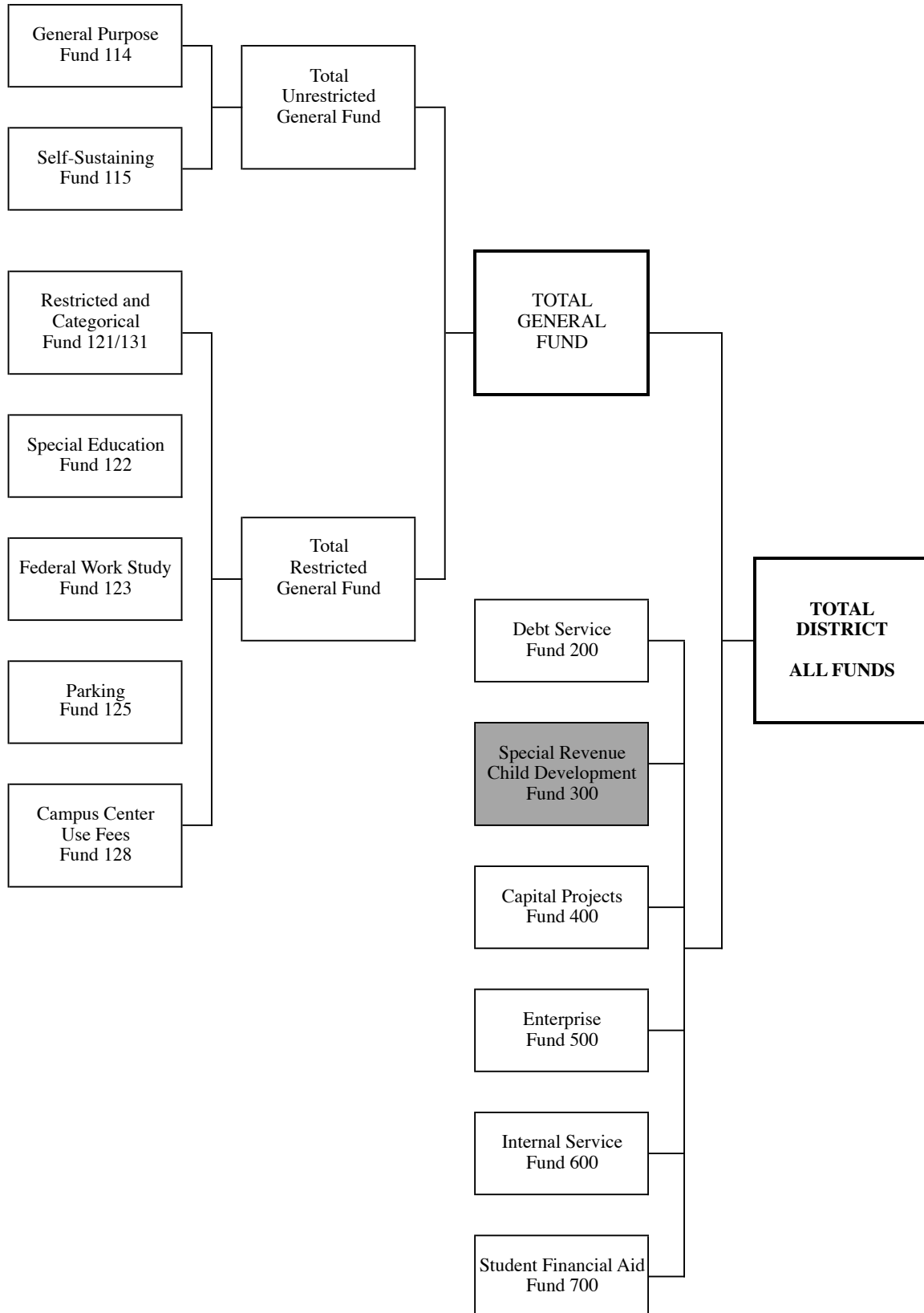
# Foothill-DeAnza Community College District

## Flint Center

### 2016-17 BUDGETS

	Adopted Budget	Projected Actual	Budget
REVENUE	15/16	15/16	16/17
<b>Local</b>			
Event	\$ 0	\$ 0	\$ 0
Theatre Services	0	0	0
Box Office	0	0	0
Concession	0	0	0
Interest Income	10,549	10,549	9,885
Other Local	677,857	734,104	453,954
<b>TOTAL REVENUE</b>	<b>\$ 688,406</b>	<b>\$ 744,653</b>	<b>\$ 463,839</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-instructional	\$ 19,897	\$ 19,897	\$ 19,850
Contract Instructional Aides	0	0	0
Other Non-instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 19,897</b>	<b>\$ 19,897</b>	<b>\$ 19,850</b>
<b>Total Salaries</b>	<b>\$ 19,897</b>	<b>\$ 19,897</b>	<b>\$ 19,850</b>
<b>Total Staff Benefits</b>	<b>\$ 7,603</b>	<b>\$ 7,603</b>	<b>\$ 7,650</b>
<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contracted Services	\$ 534,116	\$ 534,116	\$ 492,912
Lease of Equipment & Facilities	0	0	0
Utilities	45,000	45,000	45,000
Other Operating	62,316	62,316	19,097
<b>Total Operating</b>	<b>\$ 641,432</b>	<b>\$ 641,432</b>	<b>\$ 557,009</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 668,932</b>	<b>\$ 668,932</b>	<b>\$ 584,509</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>\$ 19,474</b>	<b>\$ 75,721</b>	<b>\$ (120,670)</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 19,474	\$ 75,721	\$ (120,670)
Beginning Balance, July 1	2,107,735	2,107,735	2,183,456
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,127,209</b>	<b>\$ 2,183,456</b>	<b>\$ 2,062,786</b>

## CHILD DEVELOPMENT FUND



**CHILD DEVELOPMENT****Fund 300**

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 services to students from both Foothill College and De Anza College, as well as non-students living in the community. Providing 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.

For 2016/17, the Child Development Center plans to operate year-round, utilizing seven out of nine classrooms. The Child Development Center anticipates serving approximately 122 full-time and six part-time full-fee-paying children, and 35 full-time children who are state-subsidized. We are budgeting \$1.82 million in revenue from local parent fees, \$260,286 from state contracts, \$424,227 from state tax bailout funds, and \$39,500 in revenue for federal and state food reimbursement. We are budgeting total revenue and related expenses of approximately \$2.55 million for the Child Development Fund.



# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

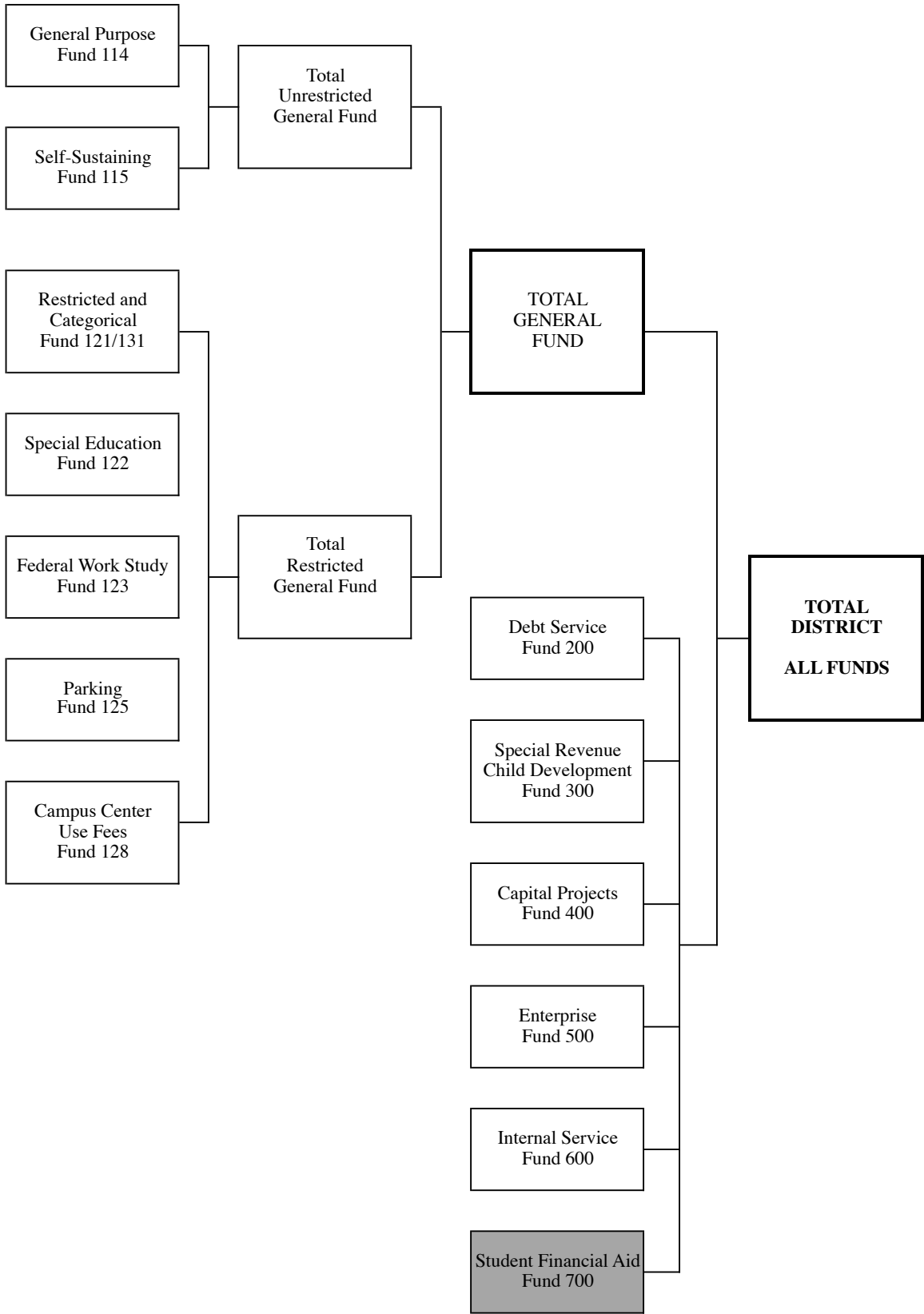
## Fund 300 Child Development

### 2016-17 BUDGETS

REVENUE	Adopted Budget 15/16	Projected Actual 15/16	Budget 16/17
<b>Federal</b>			
Child Care Food Program	\$ 38,000	\$ 38,000	\$ 38,000
Other Federal	0	0	0
<b>Total Federal Revenue</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>
<b>State</b>			
Department of Education	\$ 256,827	\$ 256,827	\$ 260,286
Child Dev. Center Tax Bailout	409,599	424,227	424,227
Child Care Food Program	1,500	1,500	1,500
Other State	0	0	0
<b>Total State Revenue</b>	<b>\$ 667,926</b>	<b>\$ 682,554</b>	<b>\$ 686,013</b>
<b>Local</b>			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,812,982	1,812,982	1,828,108
Other Local	0	0	0
Interest Income	0	0	0
<b>Total Local Revenue</b>	<b>\$ 1,812,982</b>	<b>\$ 1,812,982</b>	<b>\$ 1,828,108</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,518,908</b>	<b>\$ 2,533,536</b>	<b>\$ 2,552,121</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	419,309	431,888	429,740
Other Teachers	0	0	0
Other Non-Teachers	340,490	350,705	281,472
<b>Total Certificated Salaries</b>	<b>\$ 759,799</b>	<b>\$ 782,592</b>	<b>\$ 711,212</b>
Contract Non-instructional	\$ 814,733	\$ 839,175	\$ 857,600
Contract Instructional Aides	0	0	0
Other Non-instructional	200,156	206,161	252,300
Other Instructional Aides	0	0	0
Students	93,584	93,584	51,624
<b>Total Classified Salaries</b>	<b>\$ 1,108,473</b>	<b>\$ 1,138,920</b>	<b>\$ 1,161,524</b>
<b>Total Salaries</b>	<b>\$ 1,868,272</b>	<b>\$ 1,921,512</b>	<b>\$ 1,872,736</b>
<b>Total Staff Benefits</b>	<b>\$ 455,336</b>	<b>\$ 463,322</b>	<b>\$ 514,221</b>
<b>Total Materials and Supplies</b>	<b>\$ 154,000</b>	<b>\$ 154,000</b>	<b>\$ 154,000</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	41,300	53,745	50,000
<b>Total Operating</b>	<b>\$ 41,300</b>	<b>\$ 53,745</b>	<b>\$ 50,000</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	2,183	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 2,183</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,518,908</b>	<b>\$ 2,594,763</b>	<b>\$ 2,590,958</b>
Transfers-in	\$ 0	\$ 0	\$ 38,837
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 38,837</b>
Net Change in Fund Balance	\$ 0	\$ (61,227)	\$ 0
Beginning Balance, July 1	946,483	946,483	885,256
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 946,483</b>	<b>\$ 885,256</b>	<b>\$ 885,256</b>



STUDENT FINANCIAL AID FUND



**STUDENT FINANCIAL AID****Fund 700**

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. The state programs include Extended Opportunity Programs and Services (EOPS) grants, Cal Grants, and the Full-Time Student Success Grant (FTSSG). Local programs include a variety of scholarships.

For 2016/17, we are budgeting \$27 million in revenue, which includes \$550,000 in scholarships and other revenues from the Foundation, and we are budgeting \$27 million in expenses.

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 700 Student Financial Aid

### 2016-17 BUDGETS

REVENUE	Foothill College	De Anza College	Total Fund 700
<b>Federal</b>			
Pell Grants	\$ 5,140,000	\$ 19,379,000	\$ 24,519,000
Other Federal	20,000	20,000	40,000
<b>Total Federal Revenue</b>	<b>\$ 5,160,000</b>	<b>\$ 19,399,000</b>	<b>\$ 24,559,000</b>
<b>State</b>			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	440,000	1,480,000	1,920,000
Other State	0	0	0
<b>Total State Revenue</b>	<b>\$ 440,000</b>	<b>\$ 1,480,000</b>	<b>\$ 1,920,000</b>
<b>Local</b>			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	250,000	300,000	550,000
<b>Total Local Revenue</b>	<b>\$ 250,000</b>	<b>\$ 300,000</b>	<b>\$ 550,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 5,850,000</b>	<b>\$ 21,179,000</b>	<b>\$ 27,029,000</b>
<b>EXPENSES</b>			
<b>Operating Expenses</b>	<b>\$ 250,000</b>	<b>\$ 300,000</b>	<b>\$ 550,000</b>
<b>Student Grants</b>	<b>5,600,000</b>	<b>20,879,000</b>	<b>26,479,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 5,850,000</b>	<b>\$ 21,179,000</b>	<b>\$ 27,029,000</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	73,049
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 73,049</b>

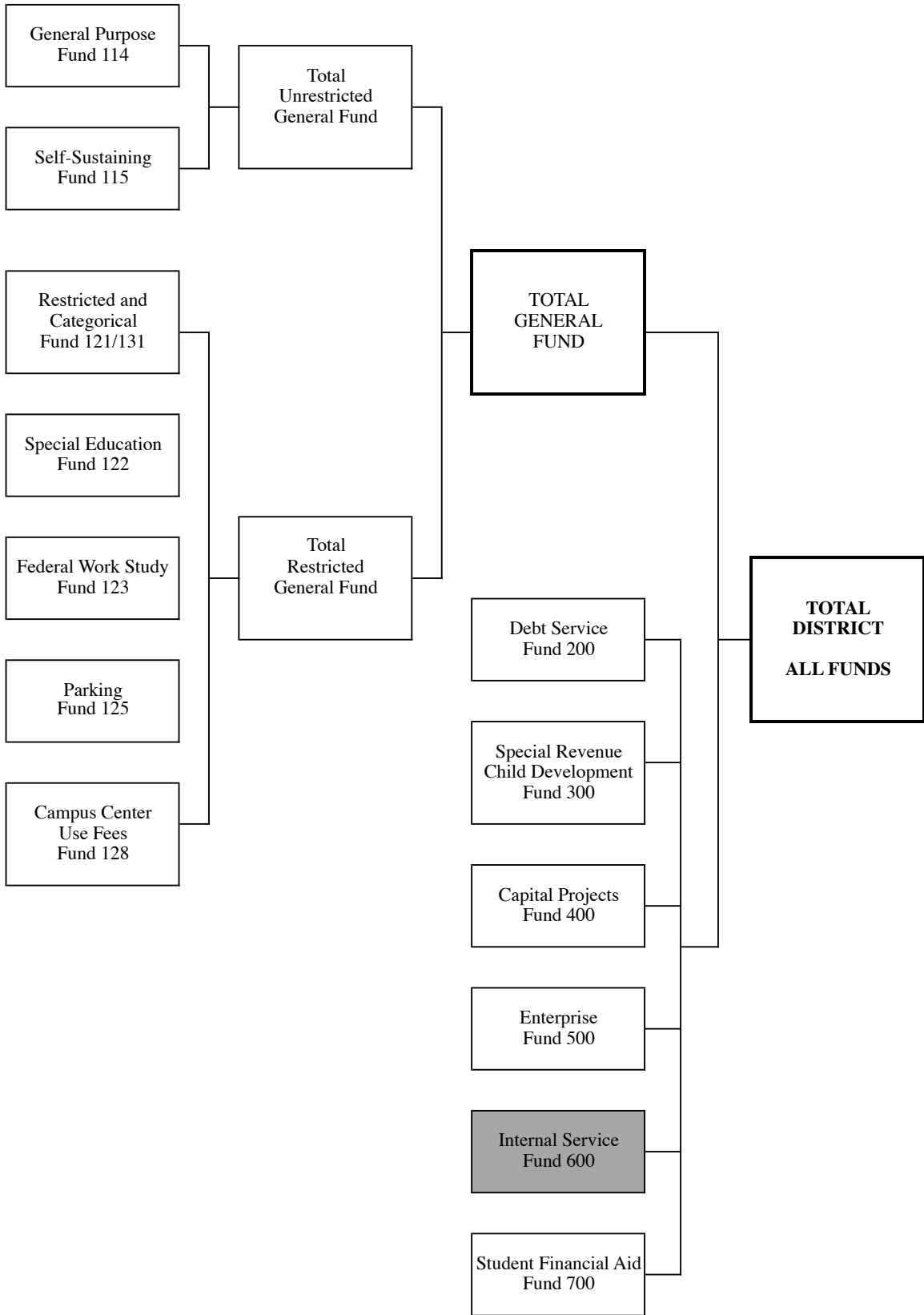
# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 700 Student Financial Aid

### TOTAL DISTRICT

REVENUE	Adopted Budget 15/16	Projected Actual 15/16	Budget 16/17
<b>Federal</b>			
Pell Grants	\$ 22,014,754	\$ 22,014,754	\$ 24,519,000
Other Federal	55,000	55,000	40,000
<b>Total Federal Revenue</b>	<b>\$ 22,069,754</b>	<b>\$ 22,069,754</b>	<b>\$ 24,559,000</b>
<b>State</b>			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	1,296,000	1,746,100	1,920,000
Other State	0	0	0
<b>Total State Revenue</b>	<b>\$ 1,296,000</b>	<b>\$ 1,746,100</b>	<b>\$ 1,920,000</b>
<b>Local</b>			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	500,000	500,000	550,000
<b>Total Local Revenue</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 550,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 23,865,754</b>	<b>\$ 24,315,854</b>	<b>\$ 27,029,000</b>
<b>EXPENSES</b>			
<b>Operating Expenses</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 550,000</b>
<b>Student Grants</b>	<b>23,365,754</b>	<b>23,815,854</b>	<b>26,479,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 23,865,754</b>	<b>\$ 24,315,854</b>	<b>\$ 27,029,000</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	73,049	73,049	73,049
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 73,049</b>	<b>\$ 73,049</b>	<b>\$ 73,049</b>

# INTERNAL SERVICE FUND



## **INTERNAL SERVICE**

### **Fund 600**

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

In the past, this fund was used almost exclusively as an accounting convenience to charge benefits in one fund and then distribute them to all other funds. Any positive or negative ending balances were, and still are, closed to the General Purpose Fund at year-end.

The unrestricted balance in the Internal Service Fund is used to offset and stabilize erratic benefit cost increases so that increasing costs can be "smoothed out" more gradually. Consequently, this unrestricted balance is referred to as the "Rate Stabilization Fund."

We have included an exhibit on the next page that summarizes Internal Service Fund balances. Since there are sufficient balances in this fund, we are recommending a transfer of \$1,500,000 to this fund from the General Purpose Fund in 2016/17, with corresponding other outgo to the California Employers' Retiree Benefits Trust (CERBT) for Other Post-Employment Benefits (OPEB) liability. This has been budgeted for in the General Purpose Fund. We will bring an agenda item to the Board of Trustees authorizing the district to make this contribution. This would leave an estimated unrestricted \$8.86 million to be set aside as the Rate Stabilization Fund.



## INTERNAL SERVICE FUND BALANCES

### Summary of Beginning Balance

**Extended Sick Leave/Vacation Payout Reserve:** \$ 273,254

#### **OPEB transfers in from General Fund and Payments:**

FY 05/06 expenditure (JPA membership fee)	(3,000)
Unfunded Retiree Benefits Transfer In (04/05 thru 08/09)	3,950,487
Unfunded Retiree Benefits Transfer In (09/10 thru 12/13)	1,861,314
Unfunded Retiree Benefits Transfer In (13/14)	1,500,000
Other Post-Employment Benefits Liability Transfer In (14/15)	1,500,000
Other Post-Employment Benefits Liability Transfer In (15/16)	1,500,000
Transfer to JPA (04/05 thru 08/09)	(3,950,487)
Transfer to CERBT (09/10 thru 12/13)	(1,861,314)
Transfer to CERBT (13/14)	(1,500,000)
Transfer to CERBT (14/15)	(1,500,000)
Transfer to CERBT (15/16)	(1,500,000)

#### **Medical Benefits Savings:**

Negotiated 05/06 Benefits Increase Transfer In (04/05)	500,000
04/05 Medical Savings (Retiree and Active)	3,890,883
05/06 Medical Savings (Retiree and Active)	2,266,477
06/07 Medical Savings (Retiree and Active)	1,510,225
07/08 Medical Savings (Retiree and Active)	2,406,980
07/08 Medical Savings (Retiree and Active)-retain in F114 to offset 08/09 operating deficit	(2,406,980)
08/09 Medical Savings (Retiree and Active)	2,774,465
Transfer Out to General Fund to Cover 08/09 Medical Benefits Cost Increases	(1,534,008)
11/12 Medical Savings (Retiree and Active)	812,977
12/13 Medical Savings (Retiree and Active)	453,817

#### **Workers' Comp Savings:**

04/05 Workers Comp Savings	945,777
05/06 Workers Comp Savings	626,619
06/07 Workers Comp Savings	288,414
08/09 Workers Comp Add'l Savings	1,502,491

#### **Other:**

12/13 Transfer to F14 for Out-of-Pocket Reimbursement	(333,125)
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**07/01/16 Beginning Balance:** \$ 13,975,268

Revenue	\$ 47,354,029
Expenses	(47,354,029)
Unfunded Retiree Benefits Transfer In (16/17)	1,500,000
Transfer to CERBT (16/17)	(1,500,000)
<b>Projected 06/30/17 Ending Balance:</b>	<u><u>\$ 13,975,268</u></u>

### Summary of 06/30/17 Projected Ending Balance

Reserves	\$ 3,273,254
Prior years drawdown (STRS excess sick leave payout reserve)	1,842,000
<b>Restricted Ending Balance:</b>	<u>\$ 5,115,254</u>

<b>Unrestricted Fund Balance:</b>	<u>\$ 8,860,014</u>
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<b>Total Projected 06/30/17 Ending Balance (Restricted and Unrestricted):</b>	<u><u>\$ 13,975,268</u></u>
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**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 600  
Internal Service**

**2016-17 BUDGETS**

<b>REVENUE</b>	<div>Active Employees</div> <div>Retirees</div>		<b>Total Fund 600</b>
Contributions - Active Benefits	\$ 40,273,035	\$ 0	\$ 40,273,035
Contributions - Retiree Benefits	0	7,080,994	7,080,994
Employee Contributions	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 40,273,035</b>	<b>\$ 7,080,994</b>	<b>\$ 47,354,029</b>
<b>EXPENSES</b>			
Medical/Prescription/Dental/Vision	\$ 13,114,013	\$ 7,080,994	\$ 20,195,008
Retirement	22,961,957	0	22,961,957
Worker's Comp/Ext Sk Lv/Vac Pay	2,640,300	0	2,640,300
Unemployment Insurance	209,300	0	209,300
Other	1,347,465	0	1,347,465
<b>TOTAL EXPENSES</b>	<b>\$ 40,273,035</b>	<b>\$ 7,080,994</b>	<b>\$ 47,354,029</b>
Transfers-in	\$ 0	\$ 1,500,000	\$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	(1,500,000)	(1,500,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	13,975,268
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 13,975,268</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

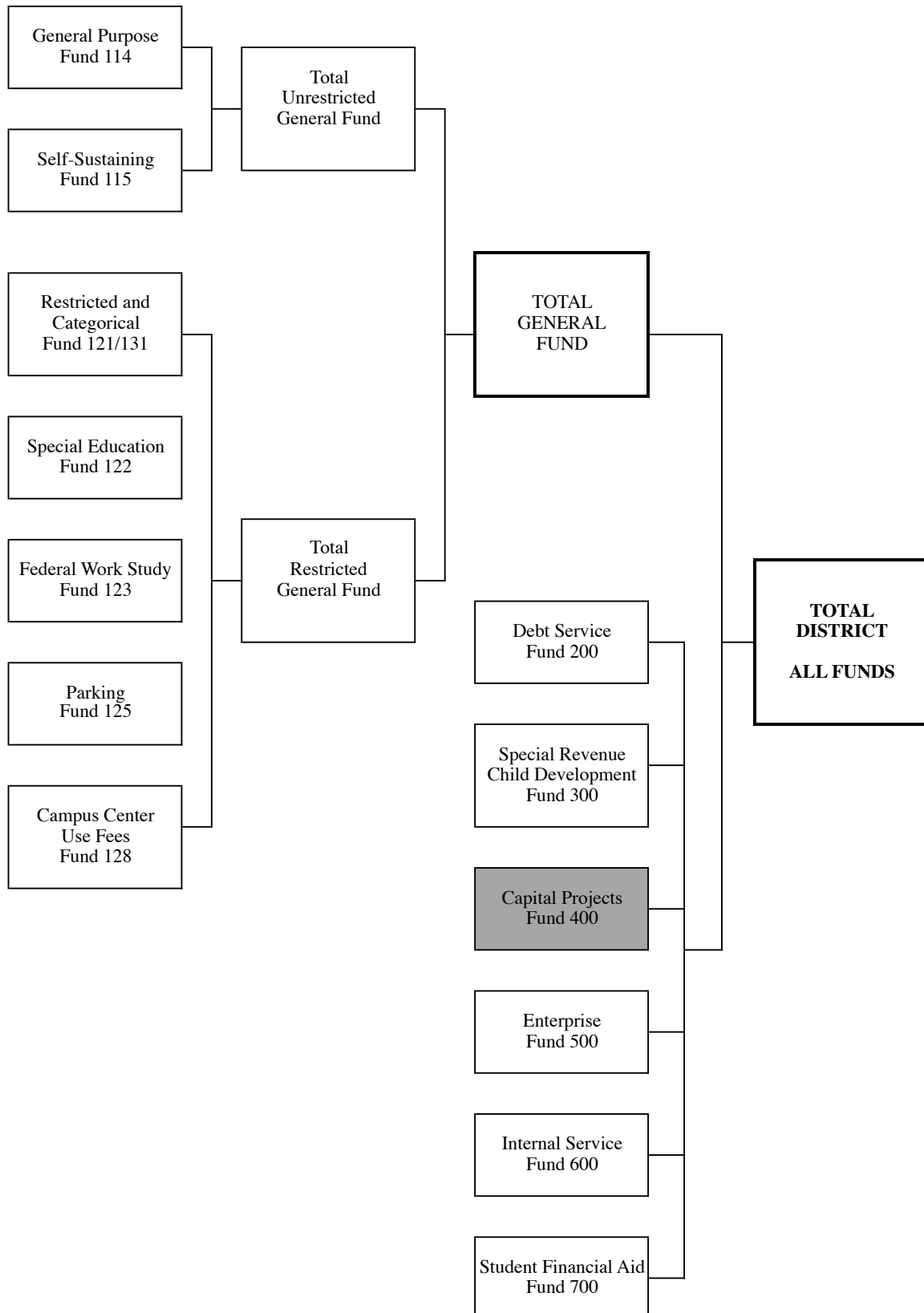
**Fund 600  
Internal Service**

**ACTIVE EMPLOYEES AND RETIREES**

<b>REVENUE</b>	<b>Adopted Budget 15/16</b>	<b>Projected Actual 15/16</b>	<b>Budget 16/17</b>
Contributions - Active Benefits	\$ 35,901,616	\$ 35,901,616	\$ 40,273,035
Contributions - Retiree Benefits	6,772,007	6,772,007	7,080,994
Employee Contributions	0	4,531,360	0
<b>TOTAL REVENUE</b>	<b>\$ 42,673,623</b>	<b>\$ 47,204,984</b>	<b>\$ 47,354,029</b>
<b>EXPENSES</b>			
Medical/Prescription/Dental/Vision	\$ 19,255,164	\$ 23,786,524	\$ 20,195,008
Retirement	20,153,222	20,153,222	22,961,957
Worker's Comp/Ext Sk Lv/Vac Pay	2,449,800	1,834,976	2,640,300
Unemployment Insurance	216,600	216,600	209,300
Other	598,838	1,213,662	1,347,465
<b>TOTAL EXPENSES</b>	<b>\$ 42,673,623</b>	<b>\$ 47,204,984</b>	<b>\$ 47,354,029</b>
Transfers-in	\$ 2,500,000	\$ 1,500,000	\$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	(2,500,000)	(1,500,000)	(1,500,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	13,975,268	13,975,268	13,975,268
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 13,975,268</b>	<b>\$ 13,975,268</b>	<b>\$ 13,975,268</b>



## CAPITAL PROJECTS FUND



## **CAPITAL PROJECTS**

### **Fund 400**

Each account in this fund represents a specific capital project of sufficient importance to warrant separate accounting from the General Purpose Fund. All project budgets, budget transfers, and actual project expenditures are reviewed by the Audit and Finance subcommittee of the Board and then are approved by the Board of Trustees and, if appropriate, state agencies.

Budgets are reported on a project basis, whereas actual revenues and expenditures are accounted for on both a project and fiscal year basis. Funding may come from either outside sources, such as state sources, General Obligation Bonds, borrowings or donations, or from transferring resources from internal funds that will receive the benefit from the assets being created. Plant Services 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 and scheduled maintenance projects either under construction or in various queues.

#### **Capital Projects:**

The Governor's May Revision includes \$219.4 million in one-time funds for deferred maintenance, instructional equipment, and specified water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. This allocation will be budgeted for in the adopted budget when more information becomes available.

At the November 2012 statewide general election, voters approved Proposition 39, the California Clean Energy Jobs Act of 2012, which allocates revenue to local education agencies to support energy efficiency and alternative energy projects, along with related improvements and repairs that contribute to reduced operating costs and improved health and safety conditions in public schools. Proposition 39 provides for annual transfers from the state's general fund to the clean energy jobs creation fund for a period of five years beginning in 2013/14 through 2017/18. The Governor's May Revision to the 2016/17 budget proposes an increase in the amount of energy efficiency funds available to community colleges to reflect increased revenue estimates. This allocation will be budgeted for in the adopted budget when more information becomes available.

**Measure E Projects:**

On November 2, 1999, voters in the district's service area approved by a 71.9% margin a \$248 million bond (Measure E) to renovate and expand college facilities to meet current health, safety and instruction standards. The projects include replacing aging roofs and deteriorating plumbing and electrical systems; refurbishing classrooms, science laboratories and restrooms; and constructing science and high-tech computer labs, classrooms and school facilities. The district has already completed the issuance of bonds in three series, Series A Bonds of \$99.9 million, Series B Bonds of \$90.1 million, and Series C Bonds of \$57.8 million.

**Measure C Projects:**

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. 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.

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

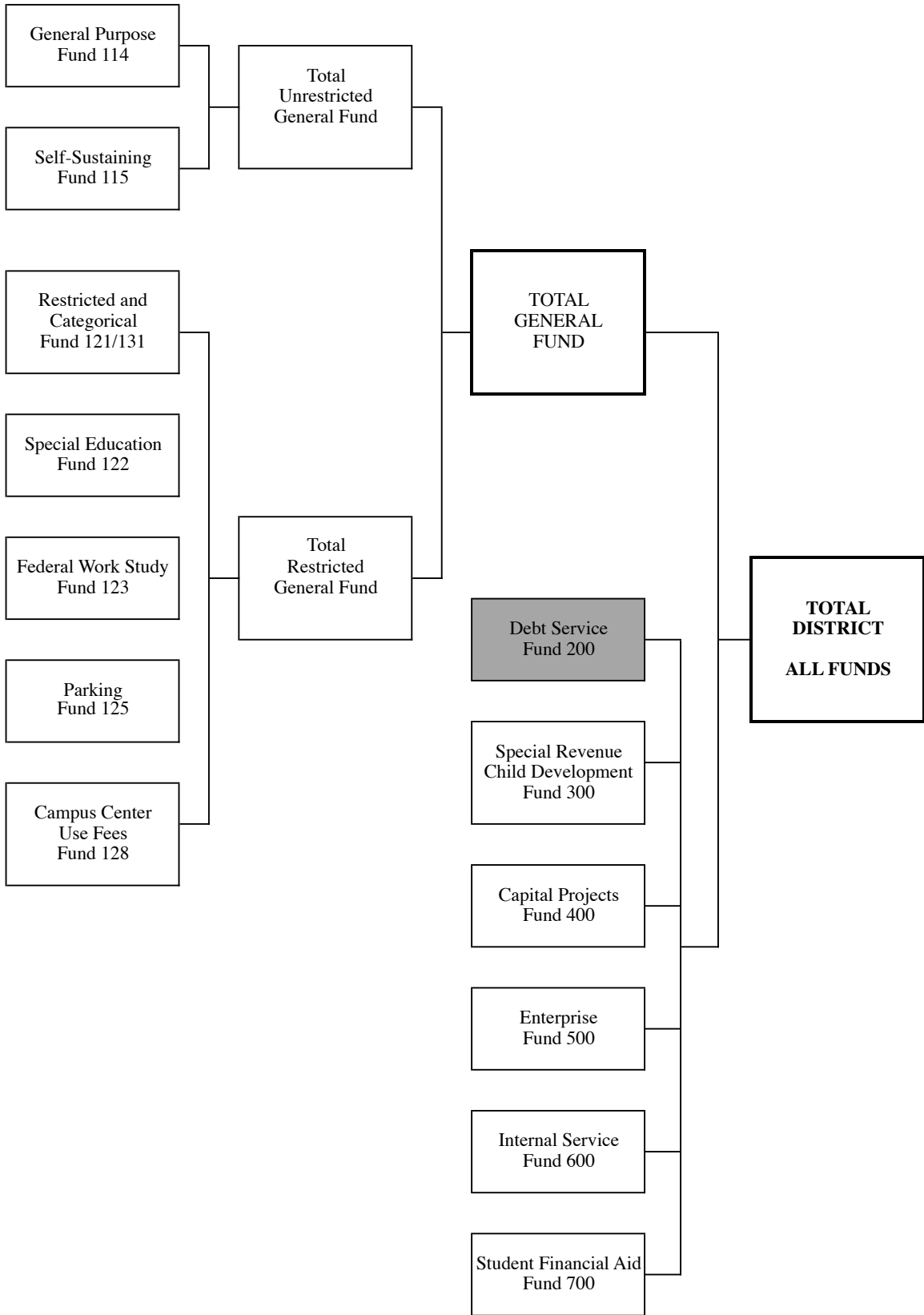
## Fund 400 Capital Projects

### 2016-17 BUDGETS

REVENUE	Adopted Budget 15/16	Projected Actual 15/16	Budget 16/17
<b>State</b>	\$ 3,629,037	\$ 3,629,037	\$ 1,575,879
<b>Local</b>	462,500	912,500	600,000
<b>TOTAL REVENUE</b>	<b>\$ 4,091,537</b>	<b>\$ 4,541,537</b>	<b>\$ 2,175,879</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-instructional	\$ 1,780,789	\$ 1,834,213	\$ 1,371,235
Contract Instructional Aides	0	0	0
Other Non-instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 1,780,789</b>	<b>\$ 1,834,213</b>	<b>\$ 1,371,235</b>
<b>Total Salaries</b>	<b>\$ 1,780,789</b>	<b>\$ 1,834,213</b>	<b>\$ 1,371,235</b>
<b>Total Staff Benefits</b>	<b>\$ 638,762</b>	<b>\$ 646,776</b>	<b>\$ 492,124</b>
<b>Total Materials and Supplies</b>	<b>\$ 61,601</b>	<b>\$ 61,601</b>	<b>\$ 8,455</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	10,272,791	11,006,910	6,112,198
<b>Total Operating</b>	<b>\$ 10,272,791</b>	<b>\$ 11,006,910</b>	<b>\$ 6,112,198</b>
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	44,599,214	45,438,457	27,811,621
<b>Total Capital Outlay</b>	<b>\$ 44,599,214</b>	<b>\$ 45,438,457</b>	<b>\$ 27,811,621</b>
<b>TOTAL EXPENSES</b>	<b>\$ 57,353,157</b>	<b>\$ 58,987,956</b>	<b>\$ 35,795,633</b>
Transfers-in	\$ 0	\$ 8,621,255	\$ 0
Other Sources	0	502,106	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 9,123,361</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ (53,261,620)	\$ (45,323,058)	\$ (33,619,754)
Beginning Balance, July 1	90,328,325	90,328,325	45,005,268
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 37,066,705</b>	<b>\$ 45,005,268</b>	<b>\$ 11,385,513</b>



**DEBT SERVICE FUND**





## DEBT SERVICE

### Fund 200

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.
- **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.
- **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 the Foothill Bookstore Equipment, Furniture and Fixtures.

- **May 2007:** The district issued \$149,995,250 of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2007:** The district issued \$99,996,686 of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **June 2011:** The district issued \$184 million of the Election of 2006 General Obligation Bond, Series C, with an effective interest rate of 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2012:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$70,735,00 to pay for the current refunding of a portion of the district's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of 0.25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **August 2013:** The district entered into a capital lease agreement with Capital One Public Funding, LLC, to refinance the 2003 Certificate of Participation of \$18.2 million. The refinanced lease amount of \$7.58 million constitutes the remainder of the refinanced \$18.2 million COP with effective interest rates of 1.75% for a term of eight years. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,155,260.
- **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.

- **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.

Debt Instruments	Final Payment Due	Net FY 2016/17 Payments	Unres Gen Fund Fund 114	Self-Sustaining Fund Fund 115	Parking Fund Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$3.3M Energy Project Lease	01/2020	281,661	281,661	-	-	-	-
\$7.5M Refunding Lease	09/2020	1,155,261	122,563	36,830	995,867	-	-
\$11.3M COP, Financing	06/2021	1,066,728	-	-	-	1,034,726	32,002
Total Annual Payments		\$ 2,503,650	\$ 404,224	\$ 36,830	\$ 995,867	\$ 1,034,726	\$ 32,002
Outstanding Principal Balance as 06/30/16			\$ 1,580,117	\$ 165,815	\$ 4,481,289	\$ 5,172,195	\$ 159,965

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 200 Debt Service

### 2016-17 BUDGETS

	Adopted Budget 15/16	Projected Actual 15/16	Budget 16/17
<b>REVENUE</b>			
<b>Local</b>			
Property Taxes	\$ 31,903,095	\$ 33,999,795	\$ 33,802,975
Interest Income	0	0	0
Other Local	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 31,903,095</b>	<b>\$ 33,999,795</b>	<b>\$ 33,802,975</b>
<b>EXPENSES</b>			
Other Operating	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Transfers-in	\$ 2,469,266	\$ 2,471,171	\$ 2,471,648
Other Sources	31,928	93,625,544	32,002
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	(34,404,290)	(130,096,510)	(36,306,625)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (31,903,095)</b>	<b>\$ (33,999,795)</b>	<b>\$ (33,802,975)</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	27,183,391	27,183,391	27,183,391
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 27,183,391</b>	<b>\$ 27,183,391</b>	<b>\$ 27,183,391</b>





# **SUPPLEMENTAL INFORMATION**

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2015-2016  
Projected 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
<b>REVENUE</b>										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 1,672,244	\$ 0	\$ 462,363	\$ 0	\$ 0	\$ 2,134,607	\$ 2,134,607
State Revenue	64,697,631	2,755,001	67,452,632	26,384,813	2,747,032	0	0	0	29,131,845	96,584,477
Local Revenue	133,702,306	11,126,346	144,828,652	2,363,590	0	0	2,284,000	2,305,000	6,952,590	151,781,243
<b>TOTAL REVENUE</b>	<b>\$ 198,399,937</b>	<b>\$ 13,881,347</b>	<b>\$ 212,281,284</b>	<b>\$ 30,420,647</b>	<b>\$ 2,747,032</b>	<b>\$ 462,363</b>	<b>\$ 2,284,000</b>	<b>\$ 2,305,000</b>	<b>\$ 38,219,042</b>	<b>\$ 250,500,327</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 87,556,156	617,490	\$ 88,173,646	\$ 3,958,578	\$ 2,946,046	\$ 0	\$ 0	\$ 55,486	\$ 6,960,110	\$ 95,133,756
Classified Salaries	33,839,818	2,204,358	36,044,176	7,491,043	2,008,532	612,572	1,455,076	641,802	12,209,025	48,253,201
Employee Benefits	36,654,118	739,219	37,393,336	2,849,210	1,313,962	0	383,063	241,719	4,787,953	42,181,290
Materials and Supplies	3,215,969	172,427	3,388,396	2,967,969	38,031	3,892	0	75,000	3,084,892	6,473,288
Operating Expenses	17,211,499	7,285,619	24,497,118	11,263,097	785,732	20	204,622	228,000	12,481,472	36,978,589
Capital Outlay	192,348	365,738	558,086	1,500,000	200,000	0	0	400,000	2,100,000	2,658,086
<b>TOTAL EXPENSES</b>	<b>\$ 178,669,907</b>	<b>\$ 11,384,851</b>	<b>\$ 190,054,758</b>	<b>\$ 30,029,897</b>	<b>\$ 7,292,303</b>	<b>\$ 616,484</b>	<b>\$ 2,042,760</b>	<b>\$ 1,642,008</b>	<b>\$ 41,623,452</b>	<b>\$ 231,678,210</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 12,628	\$ 0	\$ 12,628	\$ 41,552	\$ 3,753,439	\$ 154,121	\$ 754,628	\$ 0	\$ 4,703,739	\$ 4,716,367
Other Sources	178,703	0	178,703	0	0	0	0	0	0	178,703
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(14,997,206)	(268,843)	(15,266,049)	(12,628)	0	0	(995,867)	(1,034,249)	(2,042,745)	(17,308,794)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(569,245)	0	0	0	0	(569,245)	(569,245)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (14,805,875)</b>	<b>\$ (268,843)</b>	<b>\$ (15,074,718)</b>	<b>\$ (540,321)</b>	<b>\$ 3,753,439</b>	<b>\$ 154,121</b>	<b>\$ (241,239)</b>	<b>\$ (1,034,249)</b>	<b>\$ 2,091,750</b>	<b>\$ (12,982,968)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 4,924,155	\$ 2,227,653	\$ 7,151,808	\$ (149,571)	\$ (791,833)	\$ 0	\$ 0	\$ (371,257)	\$ (1,312,660)	\$ 5,839,148
Beginning Balance, July 1	48,551,766	7,747,466	56,299,232	7,094,303	791,833	0	0	659,560	8,545,696	64,844,927
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 53,475,921</b>	<b>\$ 9,975,119</b>	<b>\$ 63,451,040</b>	<b>\$ 6,944,732</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 288,303</b>	<b>\$ 7,233,036</b>	<b>\$ 70,684,076</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2015-2016  
Projected Actual Summary  
for ALL FUNDS**

	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Student Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT	
							ALL FUNDS	Internal Service Fund 600
<b>REVENUE</b>								
Federal Revenue	\$ 2,134,607	\$ 0	\$ 38,000	\$ 22,069,754	\$ 0	\$ 0	\$ 24,242,361	\$ 0
State Revenue	96,584,477	0	682,554	1,746,100	3,629,037	0	102,642,168	0
Local Revenue	151,781,243	11,431,296	1,812,982	500,000	912,500	33,999,795	200,437,816	47,204,984
<b>TOTAL REVENUE</b>	<b>\$ 250,500,327</b>	<b>\$ 11,431,296</b>	<b>\$ 2,533,536</b>	<b>\$ 24,315,854</b>	<b>\$ 4,541,537</b>	<b>\$ 33,999,795</b>	<b>\$ 327,322,345</b>	<b>\$ 47,204,984</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 7,084,870	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,084,870	\$ 0
Certificated Salaries	95,133,756	0	782,592	0	0	0	95,916,348	0
Classified Salaries	48,253,201	2,170,412	1,138,920	0	1,834,213	0	53,396,746	0
Employee Benefits	42,181,290	614,065	463,322	0	646,776	0	43,905,453	47,204,984
Materials and Supplies	6,473,288	0	154,000	0	61,601	0	6,688,888	0
Operating Expenses	36,978,589	1,376,961	53,745	500,000	11,006,910	0	49,916,205	0
Capital Outlay	2,658,086	0	2,183	0	45,438,457	0	48,098,726	0
<b>TOTAL EXPENSES</b>	<b>\$ 231,678,210</b>	<b>\$ 11,246,308</b>	<b>\$ 2,594,763</b>	<b>\$ 500,000</b>	<b>\$ 58,987,956</b>	<b>\$ 0</b>	<b>\$ 305,007,237</b>	<b>\$ 47,204,984</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 4,716,367	\$ 0	\$ 0	\$ 0	\$ 8,621,255	\$ 2,471,171	\$ 15,808,794	\$ 1,500,000
Other Sources	178,703	0	0	0	502,106	93,625,544	94,306,352	0
Intrafund Transfers	0	0	0	0	0	0	0	0
Transfers-out	(17,308,794)	0	0	0	0	0	(17,308,794)	0
Contingency	0	0	0	0	0	0	0	0
Other Outgo	(569,245)	(66,852)	0	(23,815,854)	0	(130,096,510)	(154,548,461)	(1,500,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (12,982,968)</b>	<b>\$ (66,852)</b>	<b>\$ 0</b>	<b>\$ (23,815,854)</b>	<b>\$ 9,123,361</b>	<b>\$ (33,999,795)</b>	<b>\$ (61,742,108)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ 5,839,148	\$ 118,136	\$ (61,227)	\$ 0	\$ (45,323,058)	\$ 0	\$ (39,427,000)	\$ 0
Beginning Balance, July 1	64,844,927	5,443,351	946,483	73,049	90,328,325	27,183,391	188,819,526	13,975,268
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 70,684,076</b>	<b>\$ 5,561,487</b>	<b>\$ 885,256</b>	<b>\$ 73,049</b>	<b>\$ 45,005,268</b>	<b>\$ 27,183,391</b>	<b>\$ 149,392,527</b>	<b>\$ 13,975,268</b>

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS PROJECTED FOR 6/30/16

TO

	Unrestricted General Funds		Restricted General Funds						All Other Funds						
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Development 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total	
114			41,552	3,753,438	154,121	754,628					1,500,000	8,389,242	404,225	14,997,206	
115														268,843	
121/131	12,628											232,013	36,830		
122														12,628	
123														0	
125													995,867	995,867	
128													1,034,249	1,034,249	
Enterprise														0	
300														0	
700														0	
600														0	
400														0	
200														0	
Total	12,628	0	41,552	3,753,438	154,121	754,628	0	0	0	0	1,500,000	8,621,255	2,471,171	17,308,794	

Inter-Fund Transfers:

Fund 114 to 121/131:	41,552	for salary backfill	Fund 115 to 200:	36,830	for Debt Service
Fund 114 to 122:	3,514,270	for Special Ed match	Fund 115 to 400:	232,013	for District Office Building FF&E
	239,168	for salary backfill	From 121/131 to 114:	12,628	to adjust prior year IEP grant expenditures
Fund 114 to 123:	154,121	for Federal Work Study match	Fund 125 to 200:	995,867	for Debt Service
Fund 114 to 125:	754,628	to offset Parking Fund operating deficit	Fund 128 to 200:	1,034,249	for Debt Service
Fund 114 to 200:	122,563	for Debt Service			
	281,661	for capital lease payments			
Fund 114 to 600:	1,500,000	for 2015/16 OPEB Liability			
Fund 114 to 400:	389,242	for DA Science Center Chiller Replacement Project			
	8,000,000	for Flint Parking Structure Repairs			

■ Intra-Fund Transfers (Between Unrestricted General Funds):

■ Intra-Fund Transfers (Between Restricted General Funds):

## Changes in Fund 114 Revenue and Expenses

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	15/16	16/17	%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget	%
<b>Revenues</b>												
Base Revenue & Equalization	156,876,264	159,121,665	156,056,794	154,996,686	139,938,800	140,844,153	134,771,820	136,739,187	138,633,087	138,633,087	146,989,743	79.22%
Prior Year Gen. Apportionment		2,800,000	381,313	(147,968)	381,545	1,248,604	2,508,247	2,285,969				
Other Apportionment Revenue			225,412	231,976	252,134	428,262	414,316	447,324	7,869,680	7,869,680	205,440	0.11%
Lottery	4,157,083	4,250,365	4,337,731	4,080,077	3,912,098	4,125,262	3,985,122	4,140,710	3,824,555	3,824,555	3,792,823	2.04%
NonResident Tuition	15,002,590	17,103,785	18,181,559	19,785,786	21,591,661	24,372,504	26,445,199	28,373,396	28,000,000	28,000,000	28,000,000	15.09%
State Mandated Costs Revenue			72,870	1,067,443	18,558	1,226,899	779,060	760,480	764,911	764,911	758,565	0.41%
Mandated Cost Obligation								1,199,398	15,119,132	15,119,132	2,482,415	1.34%
<i>Other Revenue</i>												
PT Faculty Funding	1,475,772	1,434,467	702,925	702,925	702,925	702,925	702,925	702,925	565,177	565,177	565,177	0.30%
2% Resident Enrollment Fees	335,014	335,014	387,024	402,888	549,991	722,410	810,957	739,843	675,000	675,000	695,000	0.37%
Interest Income	3,694,312	1,905,326	774,865	629,361	607,525	451,017	381,148	546,418	550,000	550,000	550,000	0.30%
Campus Generated Revenue	1,845,152	2,069,373	2,296,976	2,151,234	2,466,221	2,385,312	2,082,835	1,832,289	1,180,610	1,180,610	1,167,700	0.63%
One-Time Prop 98 Funds & Equalization												
Other Revenue	582,720	202,548	1,167,868	6,391	24,155	205,363	20,416	350,029	700,000	1,167,785	350,000	0.19%
Total Revenue	183,968,907	189,222,543	184,585,337	183,906,798	170,445,614	176,712,712	172,902,045	178,117,970	197,882,152	198,399,937	185,556,863	100.00%
<b>Expenses</b>												
Salaries	116,310,415	117,600,467	113,838,157	113,541,126	112,465,255	110,990,373	111,453,924	111,552,914	116,031,090	121,395,974	122,727,933	64.56%
Benefits	38,325,192	37,663,352	41,451,654	36,861,962	38,617,293	35,497,277	33,316,024	33,932,178	35,605,583	36,654,118	38,860,415	20.44%
Materials and Supplies	4,573,983	3,759,750	3,012,386	3,087,348	2,731,637	2,801,466	2,373,426	2,536,465	3,137,392	3,215,969	3,282,261	1.73%
Operating Expenses	17,192,338	16,345,732	13,820,089	14,154,843	14,727,011	14,374,486	15,177,755	15,774,850	17,231,392	17,211,499	18,056,925	9.50%
Capital Outlay	781,161	356,005	33,189	207,850	209,430	158,701	413,999	537,321	68,963	192,348	343,963	0.18%
Transfers (net)	10,306,780	10,641,836	8,996,753	7,744,635	8,323,809	6,346,413	11,245,455	9,186,082	7,020,767	14,805,875	6,821,294	3.59%
Total Expenses	187,489,869	186,367,142	181,152,229	175,597,764	177,074,436	170,168,717	173,980,583	173,519,810	179,095,186	193,475,782	190,092,792	100.00%
Net Gain/(Loss)	(3,520,962)	2,855,401	3,433,109	8,309,034	(6,628,822)	6,543,995	(1,078,538)	4,598,159	18,786,966	4,924,155	(4,535,929)	(a)
Beginning Fund Balance	34,149,571	30,628,609	33,374,829	36,807,938	45,116,972	38,488,150	45,032,144	43,953,606	48,551,766	48,551,766	53,475,921	(b)
<b>Ending Fund Balance</b>	<b>30,628,609</b>	<b>33,484,010</b>	<b>36,807,938</b>	<b>45,116,972</b>	<b>38,488,150</b>	<b>45,032,144</b>	<b>43,953,606</b>	<b>48,551,766</b>	<b>67,338,732</b>	<b>53,475,921</b>	<b>48,939,992</b>	<b>(b-a)</b>
Designated Fund Balance (see below)	16,401,721	17,682,806	15,534,335	19,840,518	21,651,302	20,618,690	18,804,632	16,642,395	32,111,527	22,287,019	22,287,019	(c)
Fund Balance Before 5% Reserves	14,226,888	15,801,204	21,273,602	25,276,454	16,836,848	24,413,454	25,148,973	31,909,370	35,227,204	31,188,902	26,652,973	(b-a)-c
5% Reserve	10,000,000	10,430,000	10,290,000	9,890,000	10,060,000	9,890,000	8,700,000	8,680,000	8,950,000	9,273,789	9,504,640	(d)
Variance from Reserve	4,226,889	5,371,204	10,983,603	15,386,454	6,776,848	14,523,454	16,448,973	23,229,370	26,277,204	21,915,113	17,148,334	(b-a)-c-(d)
<b>Notes</b>												
<b>Designated Funds:</b>												
FH,DA,CS Designated Carryforwards												
Districtwide Designated Carryforwards												
<b>Additional Restrictions in FY 16/17:</b>												
District Priorities to be Determined												
<b>Total Designated Fund Balance:</b>	<b>22,287,019</b>											(c)

## Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115)											
	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Projected	16/17 Tentative	
Revenues	195,869,793	199,615,430	193,731,454	193,668,626	181,047,851	188,688,914	185,381,250	190,596,966	212,281,284	198,592,731	
Salaries	120,475,223	121,107,739	116,762,651	116,504,949	115,233,660	113,704,480	114,053,378	114,103,955	124,217,823	125,706,470	
Benefits	39,223,926	38,448,410	42,261,808	37,550,107	39,347,222	36,173,607	33,959,328	34,567,929	37,393,336	39,654,551	
Other	39,228,365	37,374,769	31,174,966	30,868,766	32,374,397	30,881,933	37,651,016	39,014,136	43,518,317	34,840,487	
Total Expenses/Transfers	198,927,514	196,930,918	190,199,426	184,923,823	186,955,279	180,760,020	185,663,721	187,686,020	205,129,476	200,201,509	
Ending Fund Balance	36,687,950	39,372,461	42,904,489	51,649,292	45,741,864	53,670,758	53,388,287	56,299,232	63,451,040	61,842,261	
Salary Expenditures, Fund 114 (General Purpose Fund Only)											
	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Projected	16/17 Tentative	
Contract Faculty	42,904,422	42,571,781	41,732,300	41,621,809	41,183,853	40,613,060	40,494,850	40,722,794	44,731,021	45,809,917	
Part-Time Faculty	30,644,493	31,719,529	29,340,772	30,970,070	31,237,672	32,336,861	33,648,656	36,082,017	36,537,519	34,920,223	
Management	8,122,660	8,325,829	8,399,114	8,047,187	8,304,694	8,154,116	8,380,972	8,934,139	9,910,897	10,540,740	
Classified	32,475,959	32,744,239	32,643,822	30,515,343	29,464,034	28,147,218	27,072,867	23,764,513	28,027,936	30,178,021	
Students & Casuals	2,162,881	2,239,088	1,722,150	2,386,717	2,275,003	1,739,119	1,856,579	2,049,452	2,188,601	1,279,031	
Total	116,310,415	117,600,466	113,838,157	113,541,126	112,465,255	110,990,373	111,453,924	111,552,914	121,395,974	122,727,933	
Productivity											
	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Projected	16/17 Tentative	
WSCH per Teaching FTE	573	596	600	560	547	528	526	522	520	520	
FTES											
	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Projected	16/17 Tentative	
Resident	33,376	34,381	32,988	30,688	29,455	27,772	27,441	27,353	27,092	27,092	
Non-Resident	3,988	4,189	4,068	3,958	4,076	4,353	4,591	4,805	4,716	4,716	
Total FTES	37,364	38,570	37,056	34,646	33,531	32,124	32,032	32,158	31,808	31,808	
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Federal Work Study, Parking & Campus Center Use Fee Funds)											
	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Projected	16/17 Tentative	
Revenues & Transfers In	27,812,647	28,650,591	31,930,039	30,273,086	26,860,995	25,847,467	28,258,144	35,129,150	42,922,781	42,149,993	
Expenditures & Transfers Out	29,143,042	28,658,250	31,728,268	29,024,864	25,934,340	24,850,816	27,494,968	34,880,467	44,235,441	42,771,407	
Fund Balance	4,168,197	4,160,538	4,362,309	5,610,531	6,537,186	7,533,837	8,297,013	8,545,696	7,233,036	6,611,621	

# Comparison of FTE - 08/09 through 16/17

(This chart represents filled and vacant FTE at the beginning of each year. The source document for this is the EBA046, prepared by Joni Hayes 4/7/16)

16/17 (Tentative)	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD STUDENT ACCTS/ FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
A1-Executive	6.0											6
A2-Certificated Manager	29.8	3.0		3.6	2.0		0.5		1.0			43
A3-Non-Certificated Manager	31.8	1.0		9.4		0.7	0.4			1.1	4.5	59
B1-Board of Trustees Member	5.0											5
C1-Classified-ACE	267.8	18.3		83.3	23.0	2.9	1.4	10.0	23.8	1.5	8.0	440
C2-Classified-ACE, less than 50%	6.0	3.0		2.0	10.0			7.0	2.0			30
C3-Classified CSEA	77.0						8.3		6.8			92
C4-Supervisor	26.2			4.2	3.0	0.7		1.0		1.0	0.9	36
C5-Confidential	10.9			0.1								12
C6-Operating Engineer	7.0					4.0						11
F1,2-Certificated Instructor	451.8			33.2	19.0			5.0				504
F3-Certificated Instructor/Childcare												5
F7-(Headcount)-Early Retiree	47.1				2.7				0.1			50
FTE	966.3	25.3		135.9	59.7	8.3	10.6	24.0	45.9	3.6	13.4	1,293
PT faculty budgeted (GF & Spec. Ed only)	544.2											
15/16 (Adopted)	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD STUDENT ACCTS/ FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
A1-Executive	6.0											6
A2-Certificated Manager	29.3	3.0		3.1	2.0		0.5		1.0			42
A3-Non-Certificated Manager	28.9	1.0		6.2		1.3	0.4			1.0	5.3	52
B1-Board of Trustees Member	5.0											5
C1-Classified-ACE	261.7	18.4		72.3	22.0	4.5	1.4	10.0	22.8	2.5	9.5	425
C2-Classified-ACE, less than 50%	6.0	3.0		2.0	10.0			7.0	2.0			30
C3-Classified CSEA	76.0						8.3		6.8			91
C4-Supervisor	25.4			3.0	3.0	0.6		1.0		0.1	0.9	34
C5-Confidential	10.9			0.1						1.0		12
C6-Operating Engineer	2.9					5.1						8
F1,2-Certificated Instructor	436.6			21.4	19.0			5.0				477
F3-Certificated Instructor/Childcare												5
F7-(Headcount)-Early Retiree	50.2			2.0	2.7				0.1			55
FTE	938.8	25.4		110.1	58.7	11.5	10.6	24.0	42.7	4.6	15.6	1,242
PT faculty budgeted (GF & Spec. Ed only)	555.4											
14/15 (Adopted)	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD STUDENT ACCTS/ FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
A1-Executive	6											6
F1,2-Certificated Instructor	442			15	20							477
F3-Certificated Instructor/Childcare												5
F7-(Headcount)-Early Retiree	51				3				0			55
A2-Certificated Manager	30	3		2	2		1	1	3			42
A3-Non-Certificated Manager	25	1		5		1	0		7	1	5	46
C3-Classified CSEA	76						8		7		0	91
C1-Classified-ACE	259	18		52	23	4	1	8	23	3	10	401
C5-Confidential	11			0								12
B1-Board of Trustees Member	5									1		5
C6-Operating Engineers	3					5						8
C4-Supervisor	27			3	3	1		1			1	35
C2-Classified-ACE, less than 50%	6	3		2	10			7	2			30
FTE	939	25		80	61	11	11	23	42	5	17	1,213
PT faculty budgeted (GF & Spec. Ed only)	551											

13/14 (Adopted)														
GENERAL	SUSTAINING	CATEGORICAL	EDUCATION	PARKING	CENTER	DEVELOPMENT	FOUNDATION	SELF-INSURED	CAPITAL	TOTAL				
114	115	121/131	122	125	128	300	114080	600	400					
A1-Executive	6									6				
F1,2-Certificated Instructor	432	14	21							467				
F3-Certificated Instructor/Childcare	-					6				6				
F7--(Headcount)-Early Retiree	48	0				1	0			49				
A2-Certificated Manager	33	0	1		1	1	4			42				
A3-Non-Certificated Manager	21	2		1	0		7	1	5	39				
C3-Classified CSEA	76				9		6		1	92				
C1-Classified-ACE	261	17	45	4	1	8	21	2	10	395				
C5-Confidential	12	0						1		13				
B1-Board of Trustees Member	5									5				
C6-Operating Engineers	3			5						8				
C4-Supervisor	26	2	2	1		1			1	33				
C2-Classified-ACE, less than 50%	6	2	9			6	3			28				
FTE	927	23	65	59	11	11	41	4	18	1,183				
PT faculty budgeted (GF & Spec. Ed only)														
	534													

12/13 (Adopted)	GENERAL		SELF-SUSTAINING		CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	121/131	122	125	128	300	114080	600	400				
A1-Executive	6													6
F1,2-Certificated Instructor	453	-	13	21										487
F3-Certificated Instructor/Childcare														8
F7-(Headcount)-Early Retiree	42	-	0	2						1	0			45
A2-Certificated Manager	33	2	1	1		1				1	3			42
A3-Non-Certificated Manager	22	1	2		1	0					7	1	5	40
C3-Classified CSEA	84		-			10					6		3	102
C1-Classified-ACE	283	17	51	28	4	1				8	21	1	15	429
C5-Confidential	11		0									1		12
B1-Board of Trustees Member	5													5
C6-Operating Engineers	3				5									8
C4-Supervisor	28	0	4	2	1					1	1		1	38
C2-Classified-ACE, less than 50%	9	3	2	10						2	3			28
FTE	978	23	73	64	12	12	21	41	3				24	1,250
PT faculty budgeted (GF & Spec. Ed only)	491													

	GENERAL		SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL	
	114	115	121/131	122	125	128	300	114080	600	400				
11/12 (Adopted)														
A1-Executive	6												6	
F1,2-Certificated Instructor	471	1	15	20					-		-		507	
F3-Certificated Instructor/Childcare									8				8	
F7-(Headcount)-Early Retiree	36	-	-	3				2					41	
A2-Certificated Manager	32	2	1	1		1		1		0			38	
A3-Non-Certificated Manager	22	1	1		1	0				6	1	5	38	
C3-Classified CSEA	86		-			10				6		4	105	
C1-Classified-ACE	302	17	55	31	5	2		8		22	1	14	456	
C5-Confidential	11										1		12	
B1-Board of Trustees Member	5												5	
C6-Operating Engineers	3				5								8	
C4-Supervisor	28		4	2	1			1		1		1	38	
C2-Classified-ACE, less than 50%	11	3	2	10				2		2			29	
FTE	1,013	23	78	67	12	13	22	37	3	24			1,291	
PT faculty budgeted (GF & Spec. Ed only)	574													



10/11 (Adopted)											TOTAL
(includes "deferment I" and "escrow II" positions)											
GENERAL	SUSTAINING	CATEGORICAL	EDUCATION	PARKING	CENTER	DEVELOPMENT	FOUNDATION	SELF-INSURED	CAPITAL		
114	115	121/131	122	125	128	300	114080	600	400		
6	1	17	21							6	
469										508	
A1-Executive										8	
F1,2-Certificated Instructor										41	
F3-Certificated Instructor/Childcare										36	
F7-(Headcount)-Early Retiree										37	
A2-Certificated Manager										4	
A3-Non-Certificated Manager										99	
C3-Classified CSEA										467	
C1-Classified-ACE										11	
C5-Confidential										5	
B1-Board of Trustees Member										8	
C6-Operating Engineers										37	
C4-Supervisor										27	
C2-Classified-ACE, less than 50%										21	
FTE	1,003	24	88	67	12	22	37	3	21	1,290	
PT faculty budgeted (GF & Spec. Ed only)											574

09/10 (Adopted)										
GENERAL	SUSTAINING	SELF- CATEGORICAL	SPECIAL	PARKING	CAMPUS	CHILD	BOOKSTORE &	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	EDUCATION	125	128	300	FOUNDATION	600	400	
6	1	20	26							6
A-Executive										511
B-Certificated Instructor										8
C-Certificated Instructor/Childcare										31
E (Headcount)-Early Retiree			4			1				0
F-Adjunct Faculty										39
J-Certificated Manager	3	2	2		1	1	0			36
K-Non-Certificated Manager	1	2		1	0		6		3	2
L-Classified CSEA					6					103
N-Classified-ACE	16	62	33	6	2	8	31	1	7	501
O-Food Services										0
P-Confidential	11									11
1-Board of Trustees Member	5									5
3-Operating Engineers	3			5						8
5-Supervisor	28	3	2	1		1	1		1	36
6-Classified, less than 50%	45	2	11			2	6			69
FTE	1,072	24	77	13	9	21	43	1	13	1,364

560										
PT faculty budgeted (GF & Spec. Ed only)										



CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
**2016-17**

DISTRICT NAME: **Foothill-De Anza Community College District**  
DATE: June 1, 2016

I.	<b>2016-17 Appropriations Limit:</b>		
A.	<b>2015-16 Appropriations Limit</b>		<u><u>\$ 232,198,670</u></u>
B.	<b>2016-17 Price Factor:</b>	<u>1.0537</u>	
C.	Population factor:		
	1 <b>2014-15</b> Second Period Actual FTES	<u>27,318.25</u>	
	2 <b>2015-16</b> Second Period Actual FTES	<u>27,091.59</u>	
	3 <b>2016-17</b> Population change factor	<u>0.9917</u>	
	(line C.2. divided by line C.1.)		
D.	<b>2015-16</b> Limit adjusted by inflation and population factors		<u><u>\$ 242,636,996</u></u>
	(line A multiplied by line B and line C.3.)		
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	<u>\$ -</u>	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - increase		
	Sub-Total		<u><u>\$ -</u></u>
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	<u>\$ -</u>	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - decrease		<u><u>\$ -</u></u>
G.	<b>2016-17 Appropriations Limit</b>		<u><u>\$ 242,636,996</u></u>
II.	<b>2016-17 Appropriations Subject to Limit:</b>		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Prop 30 Education Protection Account tax revenue)		<u><u>\$ 30,475,582</u></u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		<u>460,985</u>
C.	Local Property taxes		<u>94,493,176</u>
D.	Estimated excess Debt Service taxes		<u>-</u>
E.	Estimated Parcel taxes, Square Foot taxes, etc.		<u>-</u>
F.	Interest on proceeds of taxes		<u>-</u>
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u>-</u>
H.	<b>2016-17 Appropriations Subject to Limit</b>		<u><u>\$ 125,429,743</u></u>



## GLOSSARY

### **“A” and “B” Budgets**

These are specific terms that the district uses to describe classifications of expenses.

“A” budget items are full-time salaries for faculty, staff, and administrators, as well as benefits costs, normally classified in the 1000, 2000, and 3000 account codes.

“B” budget items are operating expenses, normally falling into the 4000 and 5000 account codes.

### **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.

### **American Recovery and Reinvestment Act of 2009 (ARRA)**

Also known as The Recovery Act or Stimulus, this act was signed into law as a direct result of the economic crisis and intended to restart the economy. The stimulus contained extensive funding for science, engineering research and infrastructure, and more limited funding for education, social sciences and the arts.

### **Apportionments**

Allocations of state or federal aid, local taxes, or other monies among school districts or other governmental units. Foothill-De Anza’s *base revenue* provides most of the district’s revenue.

The state general apportionment is equal to the base revenue less budgeted property taxes and student fees. There are other, but smaller, apportionments for programs such as special education, apprenticeship, and EOPS.

### **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 Skills**

This program provides funding for pre-collegiate courses to correct skills deficiencies. Districts can get additional funding for basic skills enrollment only when the total district enrollment exceeds their regularly funded enrollment "cap."

**Board Financial Assistance Program (BFAP)**

The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay.

AB 1XX (Chapter 1, Statutes of 1984, Second Extraordinary Session) imposed a mandatory fee for community college credit courses.

**Bonded Debt Limit**

The maximum amount of bonded debt for which a community college district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

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

*Measure E Bond* was passed in November 1999 for a maximum authorization of \$248,000,000. All series of General Obligation Bond have been issued.

*Measure C Bond* was passed in June 2006 for a maximum authorization of \$490,800,000. Series A, Series B and Series C of General Obligation Bonds have been issued for a total amount of \$433,991,936.50.

**Bonded Indebtedness**

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

**Bookstore Fund**

This fund has been classified as an enterprise fund designated to receive the proceeds derived from the district's operation of the colleges' bookstores. All necessary expenses, including salaries, wages, and costs of capital improvements for the bookstores may be paid from generated revenue.

**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. Construction-related salaries and expenses are included.

**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**

Money from the state or federal government granted to qualifying districts for special programs, such as Student Success & Support or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

**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).

**COLA**

Cost of Living Adjustment – change in state apportionment funding related to the CPI.

**Consumer Price Index (CPI)**

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

**COP**

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

**Current Assets**

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

**Current Expense of Education**

Usually regarded as expenses other than capital outlay, community services, and selected categorical funds.

**Current Liabilities**

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

**Debt Service Funds**

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

**Disabled Student Programs & Services (DSP&S)**

The purpose of these special programs and services is to integrate disabled students into the general college population; to provide educational intervention leading to vocational preparation, transfer or general education; to increase independence; or to refer students to the community resources most appropriate to their needs.

**Education Protection Account (EPA)**

The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement.

**Employee Benefits**

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

**Encumbrances**

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

**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.

**Equalization Aid**

State funds, included in the general apportionment, to help bring a district's funding up to the statewide average.

**Fifty Percent Law**

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

**Fiscal Year**

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

**Fixed Assets**

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

**Full-time Equivalent Student (FTES)**

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

Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report attendance. These are carefully reviewed by auditors. The importance of these reviews lies in

the fact that the two reports serve as the basis for allocating state general apportionment to community college districts.

**Funds, Restricted**

Those monies designated by law or a donor agency for specific purposes, such as Student Success & Support, Vocational Education or Health Services. 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. The Board of Trustees may *designate* funds for a restricted purpose, but the funds remain *unrestricted* and must be reported as such on state documents.

**Funds, Unrestricted**

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

**Gann Limitation**

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

**General Ledger**

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

**General Purpose Tax Rate**

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



**Governmental Funds**

These are accounting segregations of financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they may, or must, be used.

Governmental accounting measurements focus on determining financial flow of operating revenues and expenditures, rather than net income.

**Income**

Includes both revenue and non-revenue receipts. Revenue receipts are derived from taxation. Non-revenue receipts come from the sale of an asset, product or service. The general apportionment is *revenue*; money from community education registration is *income*.

**Inflation Factor**

Adjustments for inflation, which are prescribed by law for school district apportionments. The factor is more commonly referred to as COLA (Cost of Living Adjustment).

**LEA**

Local Educational Agency.

**Mandated Costs**

School district expenses which occur because of federal or state laws, decisions of federal or state courts, federal or state administrative regulations, or initiative measures (See SB 90, 1977).

**Matriculation**

The Seymour-Campbell Matriculation Act of 1986 was enacted through Chapter 1467 of the California Statutes of 1986. The purpose of Matriculation is to promote and sustain the efforts of students to reach their educational goals through a program of support services tailored to the needs of the individual students.

Students are obligated to express at least a broad educational intent upon entrance, and to declare a specific educational objective within a reasonable time after enrolling.

**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.

**Objects of Expenditure**

Objects of expenditure are articles purchased or services obtained by a school district, such as:

Certificated Salaries (account series 1000)

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

Classified Salaries (account series 2000)

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

Employee Benefits (account series 3000)

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

Books, Supplies & Misc. (account series 4000)

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

Operating Expenses (account series 5000)

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

Capital Outlay (account series 6000)

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

Other Outgo (account series 7000)

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

**Partnership for Excellence**

The Partnership for Excellence is a mutual commitment by the state of California and the

California Community Colleges system to significantly expand the contributions of community colleges to the social and economic success of California.

**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.

**Program-Based Funding**

Under the provisions of AB 1725, beginning in 1991/92, community colleges were no longer funded on the basis of ADA. Rather, the allocation of general apportionment revenue resources is based upon "workload" measures in the categories of: Instruction, Student Services, Instructional Administration, Facilities and Instructional Administration.

**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 or deficits, for working capital, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal 'watch' to monitor their financial condition.

**Revenue**

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

**Revolving Fund**

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

**Scheduled Maintenance**

For several years, the state has provided special funding to community colleges for approved projects. The state provides for half the cost and the district provides for the other half. In instances of financial hardship, some districts may qualify for 90% state funding.

**Secured Property**

Property that cannot be moved, such as homes and business buildings (business property that is leased is unsecured property). Secured taxes are assessed against secured property.

**Senate Bill 90 (1977), Chapter 1135/77**

A law passed by the California legislature in 1977 that allowed districts to submit claims to the state for reimbursement for increased costs resulting from increased services mandated by the state or by executive orders. Mandated cost provisions were added to the California Constitution upon the passage of Proposition 4 in 1979.

**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.

**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

State Aid:

EOPS (Extended Opportunity Programs & Services)  
CAL Grants

**Student Success & Support Program (SSSP)**

The Seymour-Campbell Student Success Act of 2012 revises and recasts the Seymour-Campbell Matriculation Act of 1986. The purpose of SSSP is to increase community college access and success by providing effective core matriculation services of orientation, assessment and placement, counseling, other education planning services, and academic interventions. The act specifies the responsibilities of students and institutions entering into the matriculation process. (See Matriculation.)

**TOP**

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

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

**TRANS**

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

**Unsecured Property**

Moveable property such as boats, airplanes, furniture, and equipment in a business. This property is taxed at the previous year's secured property tax rate.

**Vocational Training Education Funds**

Amounts provided through the Vocational Training Education Act (VTEA) for special studies, demonstration projects, and improvement and expansion of vocational instruction programs, special student service programs, etc.

**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.





