

# Budget Update

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VP Finance & Administrative Services

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Los Altos Hills, CA 94022

[foothill.edu](http://foothill.edu)

# Budget Cycle

## State Budget Cycle

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

## FHDA Budget Cycle

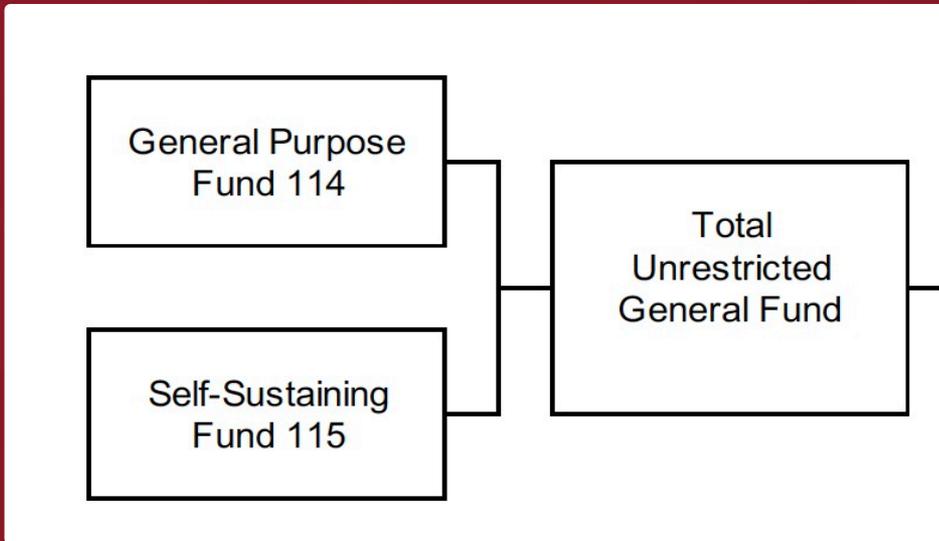
- ❖ **June – Tentative Budget**
- ❖ Sept. 15 – Adopted budget.
- ❖ November – 1<sup>st</sup> Quarter Report
- ❖ March – 2nd Quarter Report
- ❖ May - June – 3<sup>rd</sup> Quarter Report

# Types of Funds at Foothill

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

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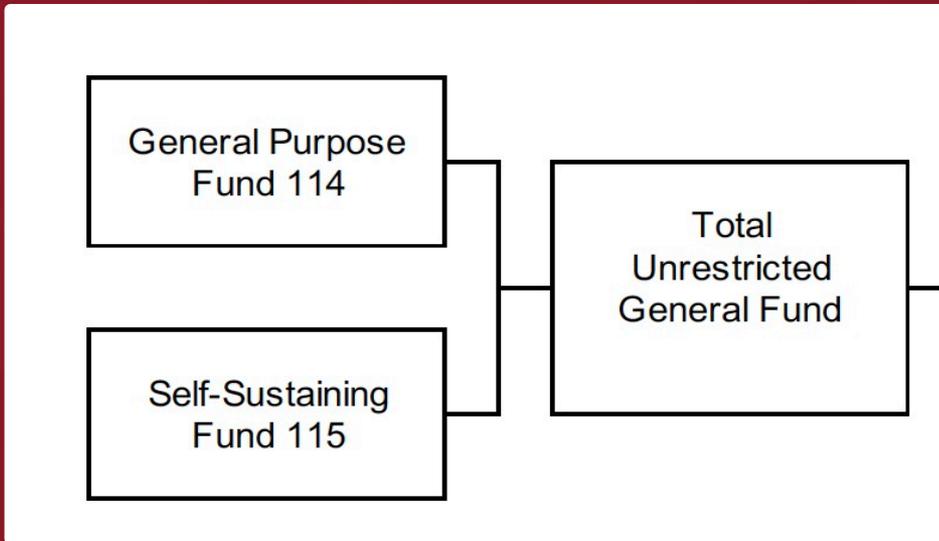
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**The General Purpose Fund (Fund 114) is the primary operating fund of the District. It covers the areas of Instruction, Student Services, Administrative Services, Operations and Maintenance.**

**The total District General Fund 114 expense budget for 2021-22 is approx. \$188 million**

- Foothill College = \$51.6 million
- De Anza College = \$74.5 million
- Central Services = \$31.5 million
- District Wide = \$30.3 million



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The total District General Fund 114 expense budget for 2021-22 is approx. **\$188 million**

- Foothill College = \$51.6 million = **27.4%**
- De Anza College = \$74.5 million = **39.6%**
- Central Services = \$31.5 million = **16.8%**
- District Wide = \$30.3 million = **16.1%**

# Self Sustaining Fund 115

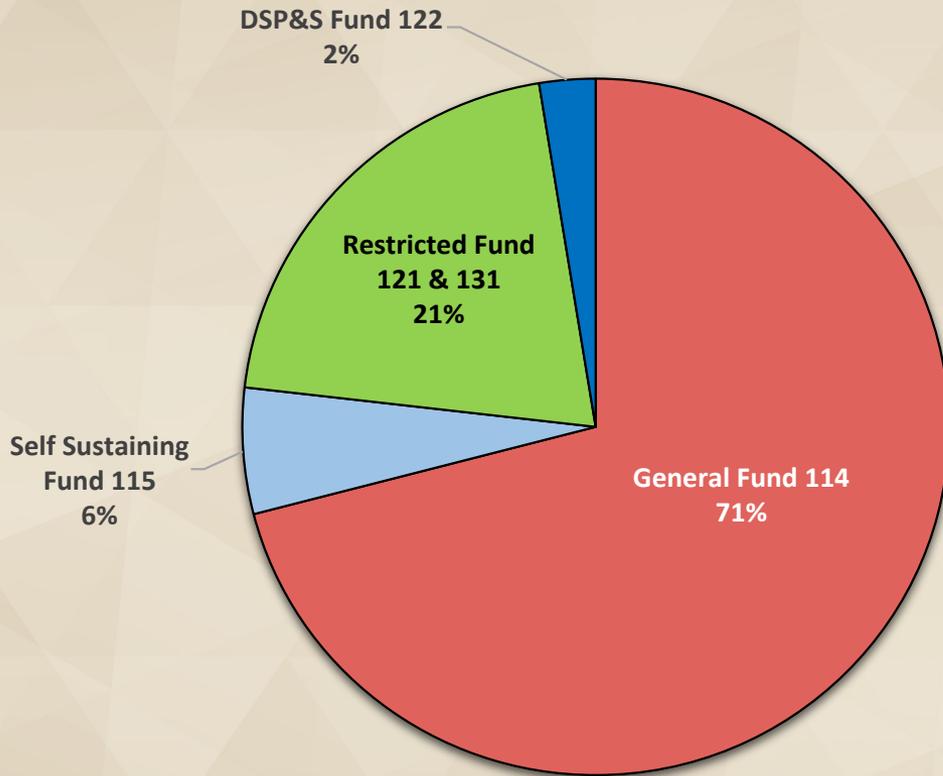
- ❑ **Self-Sustaining Fund 115**
  - ❑ **includes various unique operations that earn revenue and have direct expenses**
    - **Apprenticeship Program**
    - **Facilities Rentals (Athletics and Classroom Facilities)**
    - **Fine Arts Facilities Rentals (Smithwick, Lohman, Appreciation Hall)**
  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

# Restricted General Funds

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

# Major Foothill Funds - 2020-21 Expenses

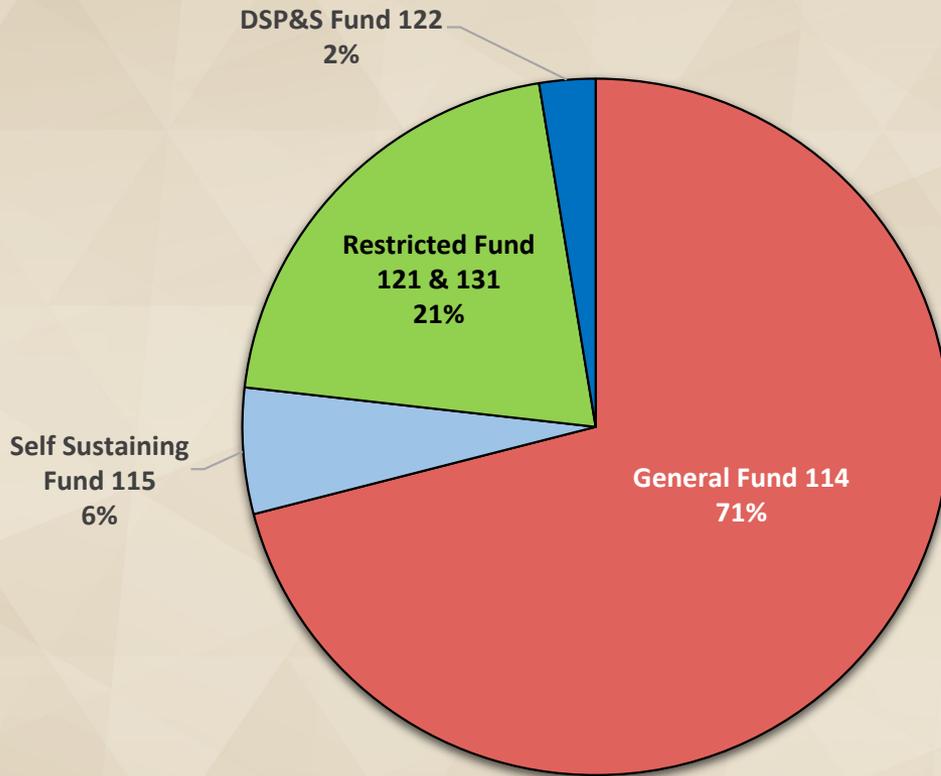
Expense Distribution of Major College Funds



Major Funds	2020-21 FY	Percent
General Fund 114	\$ 50,714,712	71.0%
Self Sustaining Fund 115	\$ 4,178,440	5.8%
Restricted Fund 121 & 131	\$ 14,737,465	20.6%
DSP&S Fund 122	\$ 1,832,983	2.6%
Total	\$ 71,463,601	100.0%

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<b>Total</b>	<b>\$ 71,463,601</b>	<b>100.0%</b>

Major Funds	Salary & Benefits	Percent
<b>General Fund 114</b>	<b>\$ 48,830,262</b>	<b>96.3%</b>
Self Sustaining Fund 115	\$ 1,462,010	35.0%
Restricted Fund 121 & 131	\$ 10,050,014	68.2%
<b>DSP&amp;S Fund 122</b>	<b>\$ 1,791,892</b>	<b>97.8%</b>
	\$ 62,134,179	
<b>SEA (Student Equity &amp; Achievement)</b>	<b>\$ 4,380,080</b>	<b>98.6%</b>

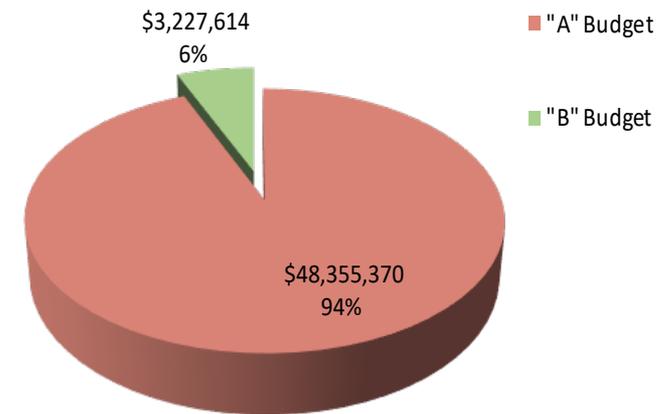
# General Fund 114 - Expense Budget 2021-22

Foothill College	Adopted Budget <u>2021-22</u>
<b>Expenses</b>	
Contract Teachers (1160)	\$ 16,089,730
Contract Non-Teachers (1210 & 1260)	4,768,530
Other Teachers (1320)	10,832,404
Other Non-Teachers (1430)	145,200
<b>Total Certificated Salaries</b>	<b>\$ 31,835,864</b>
Contract Non-Instructional (2110 & 2170)	5,633,906
Contract Instructional Aides (2220)	334,267
Other Non-Instructional (2310 & 2350)	301,802
Total Classified Salaries	\$ 6,269,975
<b>Total Salaries</b>	<b>\$ 38,105,839</b>
<b>Total Staff Benefits (3000)</b>	<b>\$ 10,696,533</b>
<b>Total Materials and Supplies Expenses (4000)</b>	<b>\$ 1,092,050</b>
Contracted Services	-
Other Operating	1,461,562
<b>Total Operating Expenses (5000)</b>	<b>\$ 1,461,562</b>
Other Capital Outlay	227,000
<b>Total Capital Outlay (6000)</b>	<b>\$ 227,000</b>
<b>Total Expenses</b>	<b>\$ 51,582,984</b>

# General Fund 114 - Expense Budget 2021-22

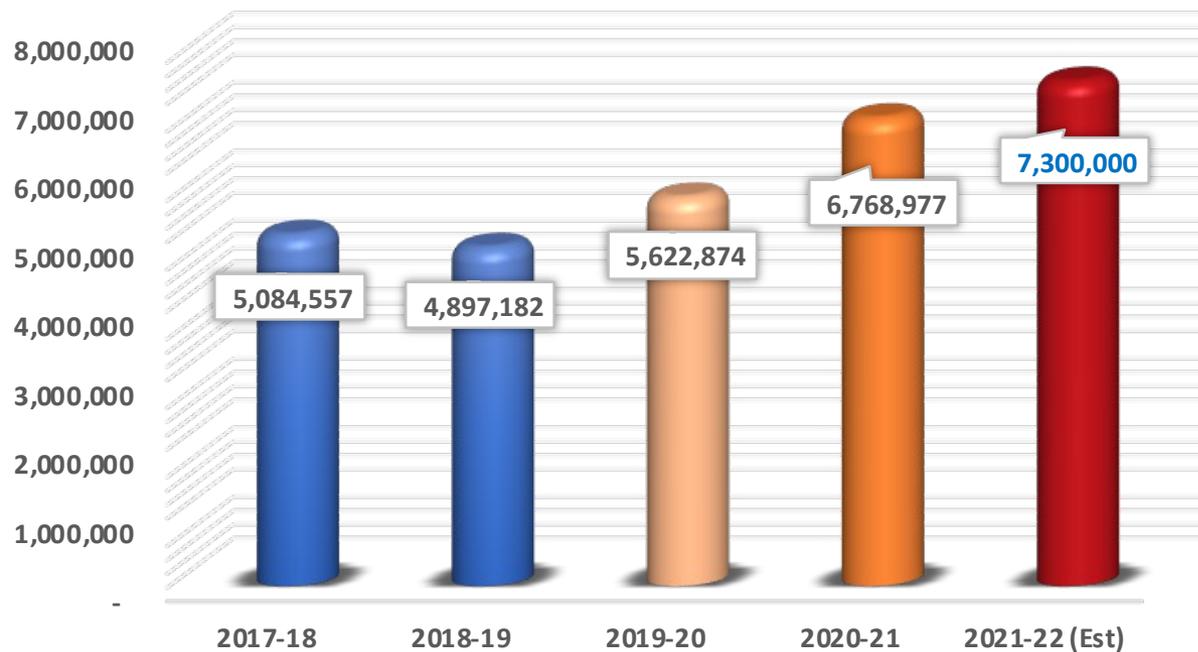
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## Foothill College General Fund (114) Expenses

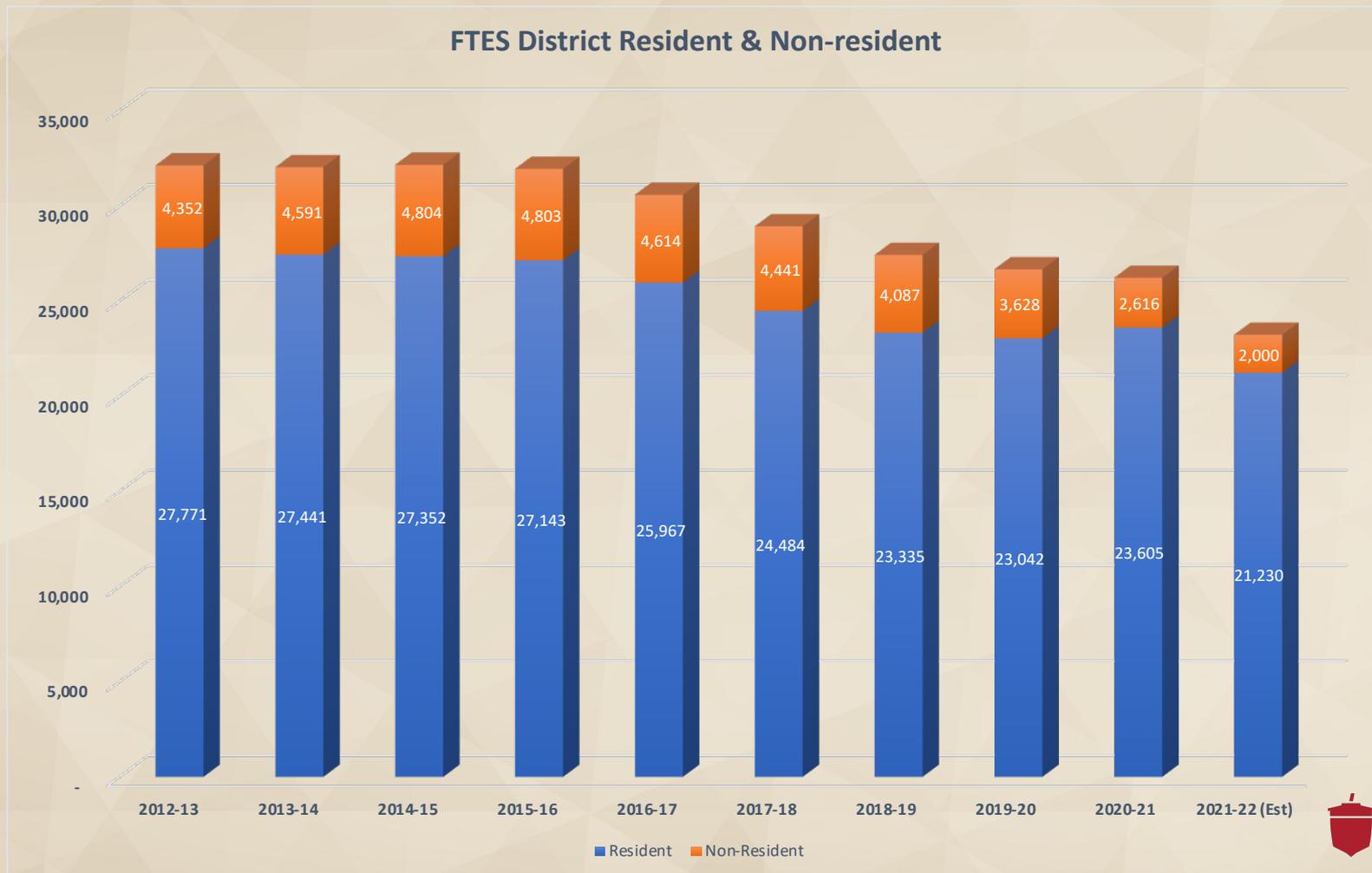


# Foothill College Carryover – One Time Funds

## Foothill College Carryover - 5 Year



# District FTES Trend Last 10 Years



# Full-time Equivalent Student (FTES) Enrollment:

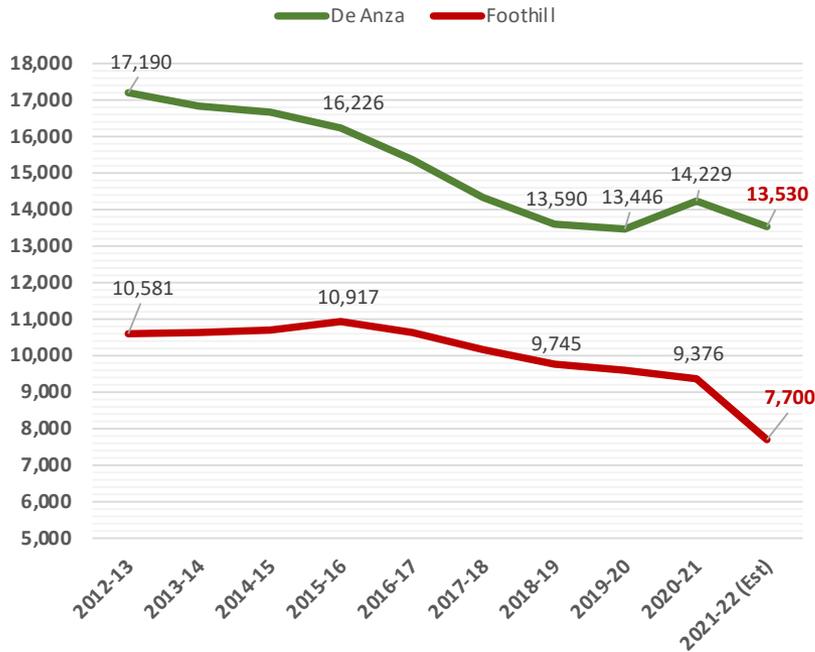
Resident FTES	Final 2019-20	Final 2020-21	Total	Percent	P-2 2021-22	Total	Percent
<b>Foothill</b>	<b>9,595</b>	<b>9,376</b>	<b>-219</b>	<b>-2.3%</b>	<b>7,700</b>	<b>-1,676</b>	<b>-17.9%</b>
De Anza	13,446	14,229	783	5.8%	13,530	-699	-4.9%
Total	23,041	23,605	564	2.4%	21,230	-2,375	-10.1%
Non-Resident FTES	Final 2019-20	Final 2020-21	Total	Percent	P-2 2021-22	Total	Percent
<b>Foothill</b>	<b>1,160</b>	<b>819</b>	<b>-265</b>	<b>-29.4%</b>	<b>572</b>	<b>-247</b>	<b>-30.2%</b>
De Anza	2,468	1,797	-194	-27.2%	1,428	-369	-20.5%
Total	3,628	2,616	-459	-27.9%	2,000	-616	-23.5%
Grand Total	26,669	26,221	-753	-1.7%	23,230	-2991	-11.4%

➤ **Foothill College Resident FTES down -1,676 and Non-Resident down -247 FTES (total of -1,923 FTES or -18.9% decrease)**

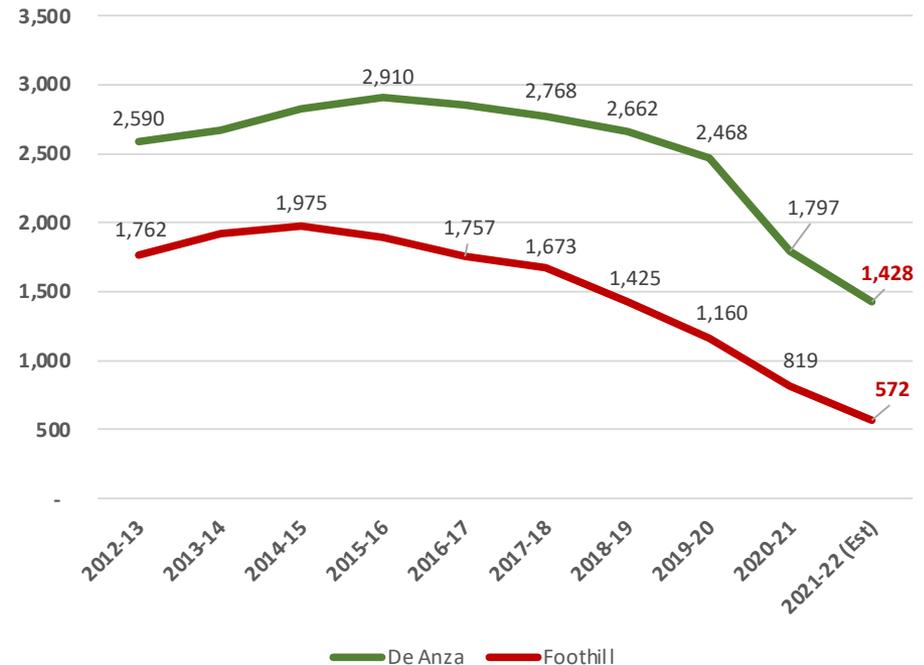
➤ Part-time Faculty 1320 budget for 2022-23 will be impacted by lower enrollment

# Foothill & De Anza Enrollment

## Resident FTES by College



## Non-Resident FTES by College



# Questions?