

Foothill College Budgets & Development Process

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Overview

- State, District, & Foothill Budget Update
- Foothill budget development process
- Process for requesting resources
- How does Foothill make budget decisions?
- Developing a Budget for a Grant Application
- Finance and Administrative Services Goals for 2024-25

State Budget Highlights

State Budget

- **-\$45 Billion State Budget Deficit for 2024-25**
 - **No Significant cuts to Community Colleges**
 - Rainy Day funds
 - Deferrals to close deficit
- 1.07% COLA (Cost of Living Adjustment)
 - 1.07% COLA for EOPS, DSP&S, and other categorical programs
 - Excludes COLA for SEA (Student Equity and Achievement) and Strong Workforce Programs
- No Scheduled Maintenance funding for 2024-25

Unrestricted General Fund



Operating Results
+\$4.6M

Prior Year +\$2.3M



Stability Fund
\$10.2M

Prior Year \$7.3M



Ending Fund Balance
\$36.0M

Prior Year \$31.4M



Resident FTES
21,603

Prior Year
20,325



Net Carryforwards
\$10.6M

CS \$2.9M FH \$5.8M

DA \$1.9M

Prior Year \$9.9M



Nonresident Revenue
\$23.5M

Prior Year \$18.2M



50% Law Compliance
50.7%

Prior Year 50.8%

Source: FHDA 2024-25 Adopted Budget Slides.pdf (Sept. 9, 2024 FHDA Board Meeting)

District Adopted Budget

References:

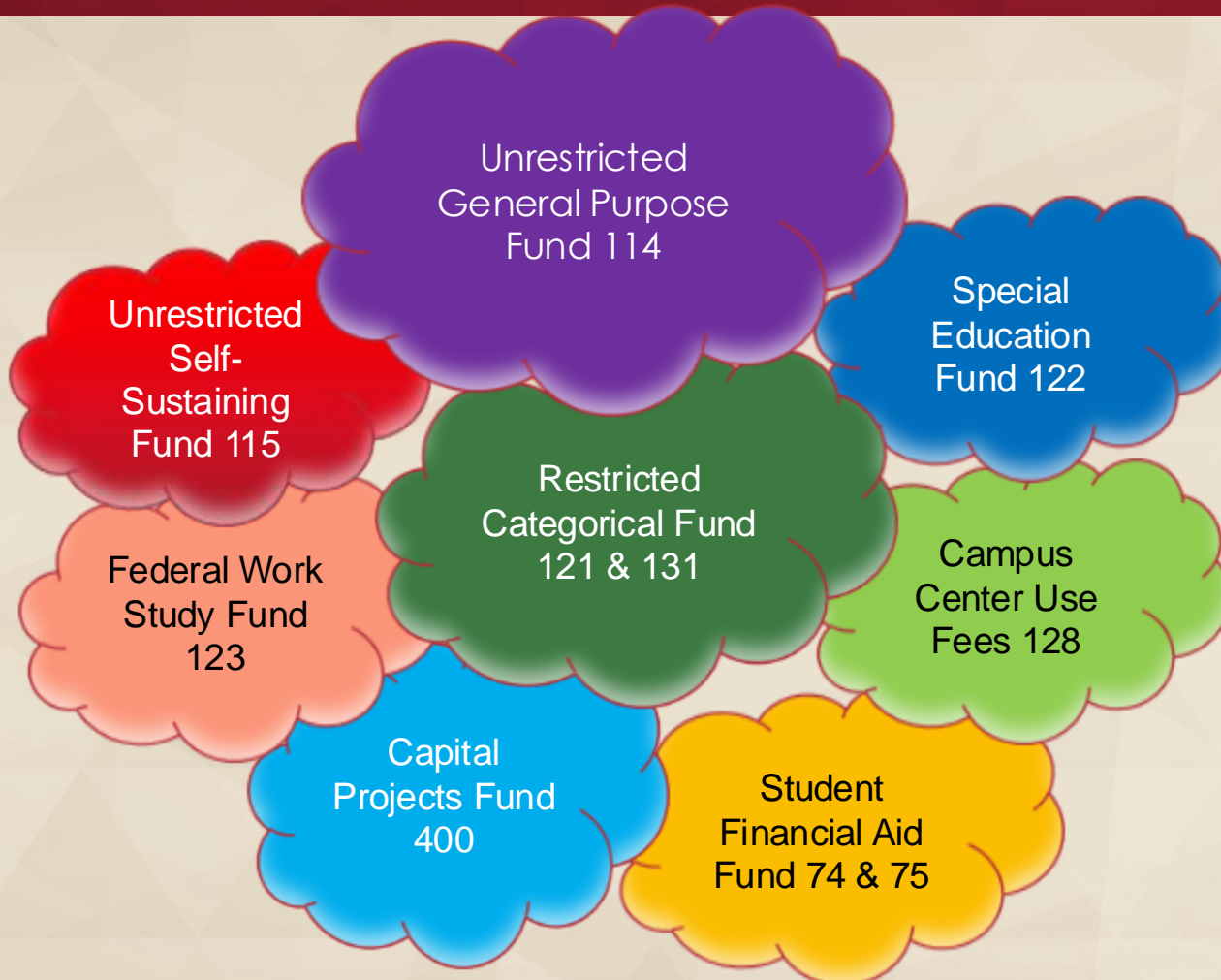
Business Services website: <https://business.fhda.edu/budget/annual-budget-and-quarterly-report.html>

2024-25 Adopted Budget:

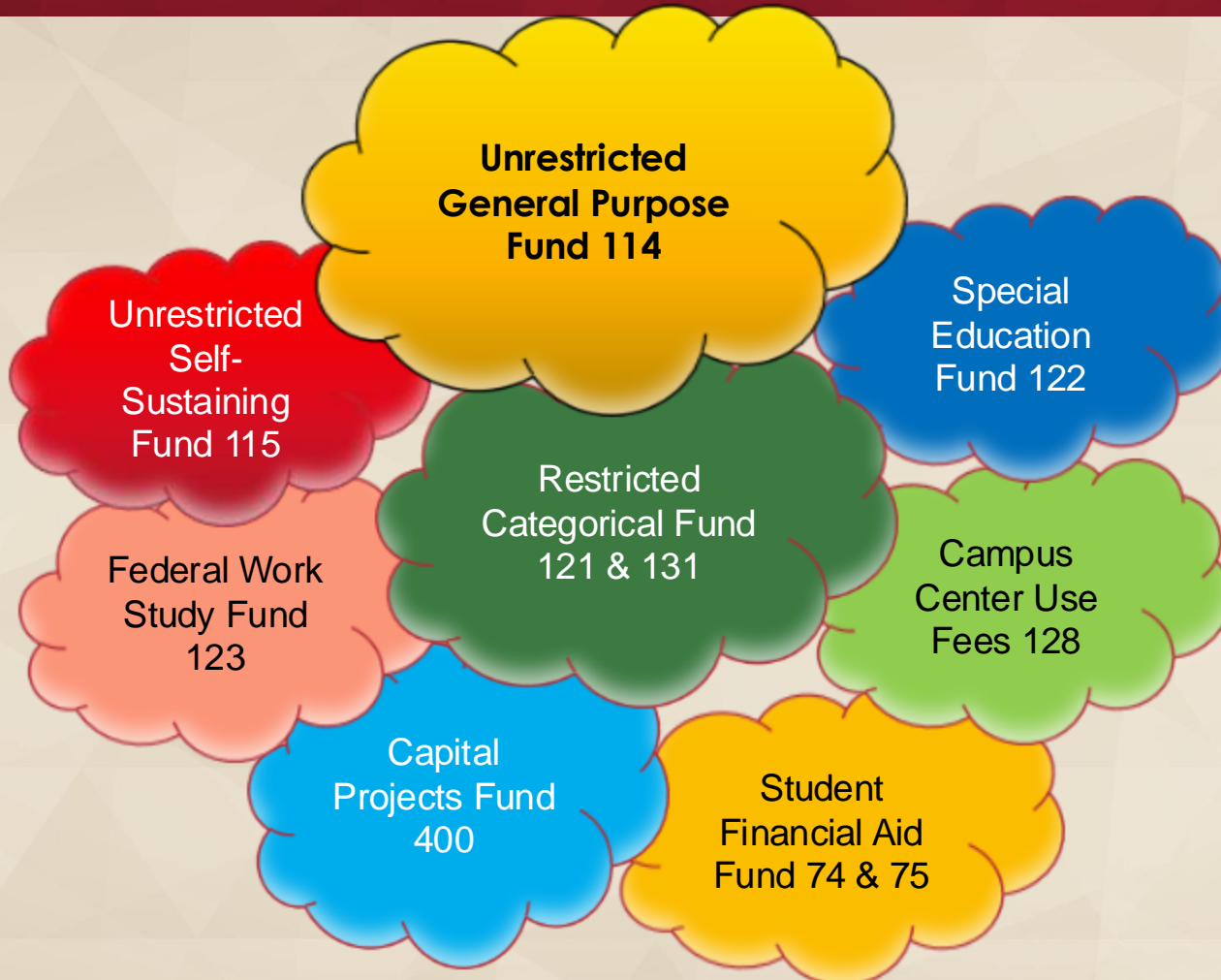
https://business.fhda.edu/budget/_downloads/2024-25%20Adopted%20Budget.pdf

District Board of Trustees website (Adopted Budget: September 9, 2024 Meeting): <https://go.boarddocs.com/ca/fhda/Board.nsf/Public>

Types of Funds at Foothill



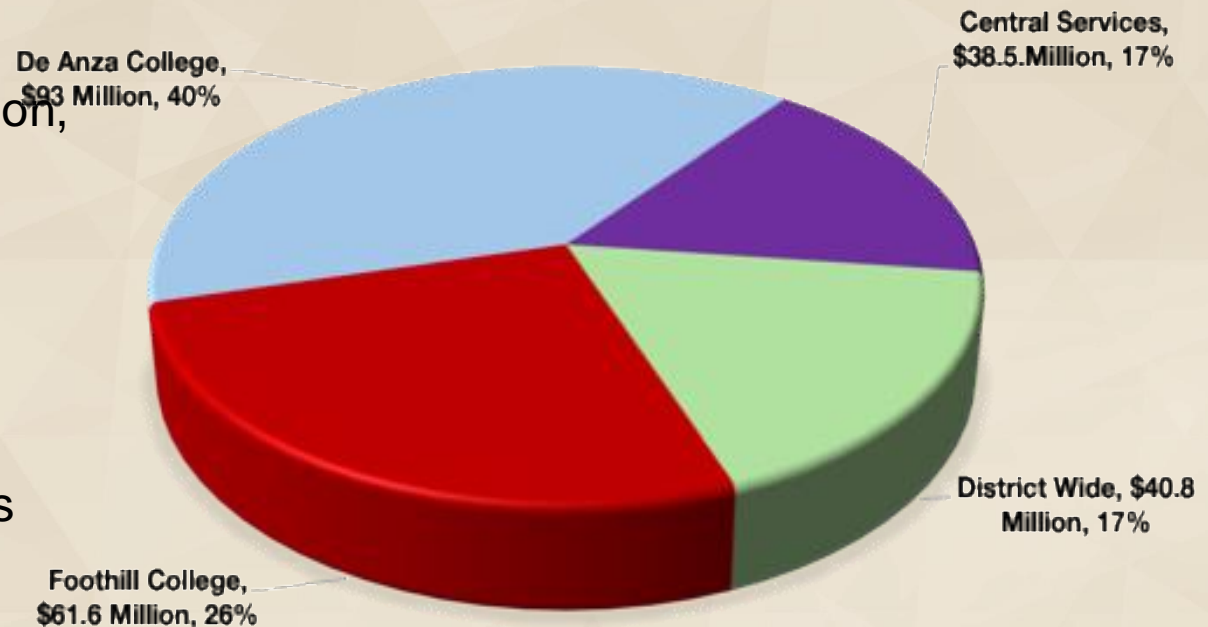
Types of Funds at Foothill



District Unrestricted General Fund 114

- Primary operating fund of the District/Colleges.
- Includes costs for Instruction, Student Services, Administrative Services, Operations and Maintenance.
- District General Fund 114 Expenses for 2023-24 was \$234 million (does not include transfers)

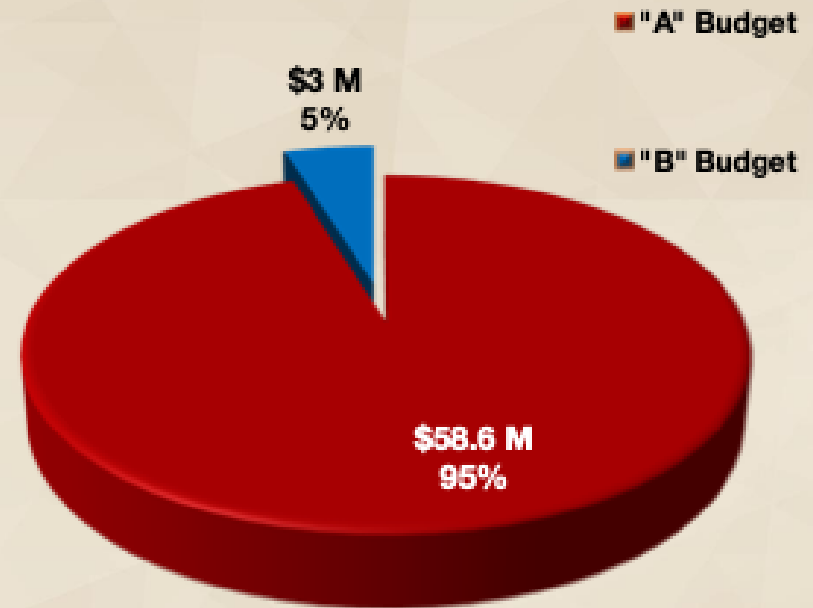
FHDA GENERAL FUND 114 (2023-24) EXPENSES



Foothill College General Fund 114

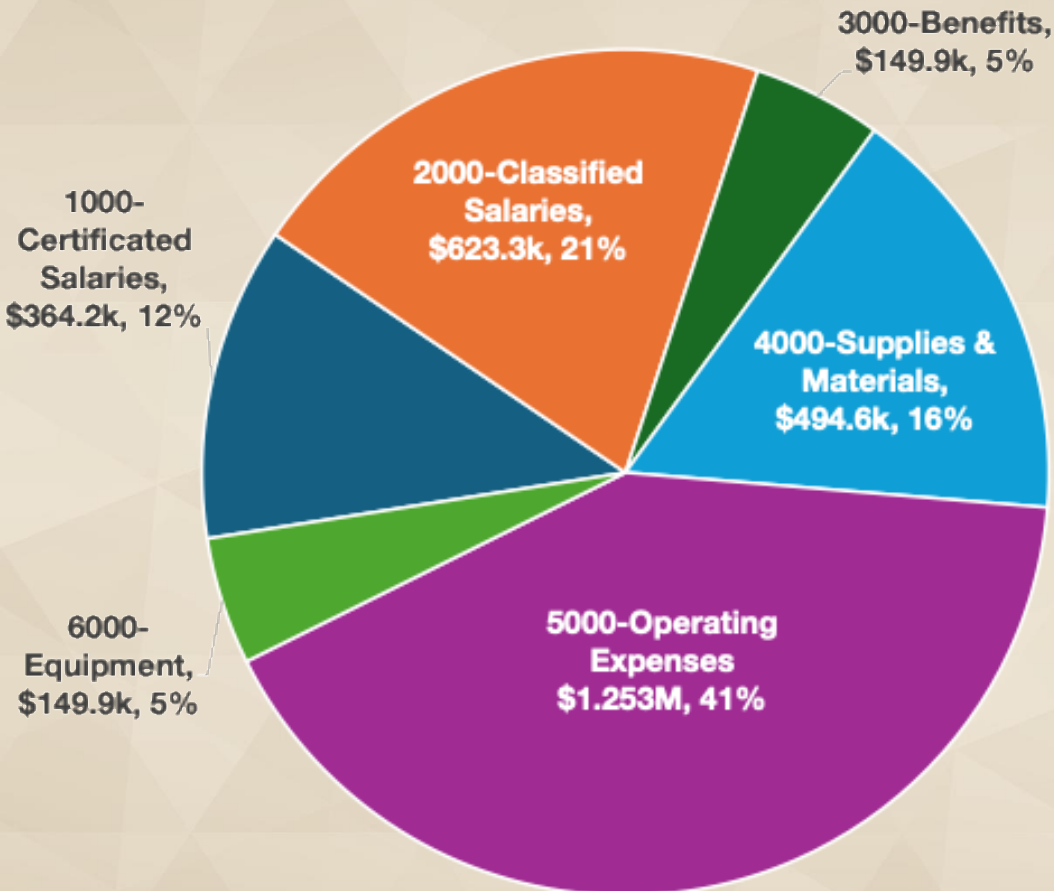
Expenses	Actual Expenses
	2023-24
Contract Teachers (1160)	\$ 14,711,368
Contract Non-Teachers (1210 & 1260)	7,625,580
Other Teachers (1320 & 1330)	15,219,200
Other Non-Teachers (1430)	364,244
Total Certificated Salaries	\$ 37,920,391
Contract Non-Instructional (2110 & 2170)	6,339,502
Contract Instructinal Aides (2220)	482,911
Other Non-Instructional (2310 & 2350)	623,296
Total Classified Salaries	\$ 7,445,708
Total Salaries	\$ 45,366,100
Staff Benefits (3100) "A" Budget	\$ 14,256,585
Staff Benefits (3200) "B" Budget	\$ 149,913
Total Benefits	\$ 14,406,499
Total Materials and Supplies Expenses (4000)	\$ 494,557
Contracted Services	-
Other Operating	1,252,860
Total Operating Expenses (5000)	\$ 1,252,860
Other Capital Outlay	77,173
Total Capital Outlay (6000)	\$ 77,173
Total Expenses	\$ 61,597,188

Foothill College General Fund (114) 2023-24 Expenses



Foothill Fund 114 “B” Budget

Foothill Expenses 2023-24 (1000-6000)



- Total Expenses - \$3 million
- Further analysis for Materials & Supplies (4000 Account) for possible Lottery Material Use

Foothill College Carryover – One Time Funds

Foothill College (One-time) Carryover - 7 Year



Budget Process “A” Budget at Foothill

- RAG – Resource Allocation Guidelines:
<https://foothill.edu/gov/mipc/2023-2024/oct-06/Resource%20Allocation%20Guidelines%20RAG.pdf>
- Faculty Positions – Faculty Prioritization Process
- Classified & Administrator positions - RAG Process
 - Supervisor submits Requisition
 - Check with stakeholders
 - VP/AVP/Dean of Equity brings to Cabinet for Review and Approval
 - President Approves
- Reorganizations impact the “A” budget
- “B” to “A” and “A” to “B” transfers
- Positions reviewed for accuracy

Budget Process (Full-time positions & Part-time Faculty (1320) Budgets

- District “rolls” all full-time positions
- 371 Foothill positions 2024-25
 - Faculty = 209 FTE’s
 - Classified = 133 FTE’s
 - Administrators = 29 FTE’s
- Includes step & column changes and COLA’s.
- PGA’s (Prof. Growth Awards) and PAA’s (Prof. Achievement Awards) added to the budgets.
- Part-time faculty (1320) budget
- PAST – District Formula
 - FTES/WSCH (prior year ending)
 - Productivity Goal (ie-490)
 - Number of Full-time teaching faculty
 - Determined Number of full-time equivalent PT faculty
 - Rate for each PT Faculty
- FH spent \$15.1 M for 1320 in 23-24
- District is looking into different funding model for PT Faculty

Budget Process “B” Budget at Foothill

- **Ongoing “B” Budget**

- \$3.6 million - distributed to various divisions & departments.

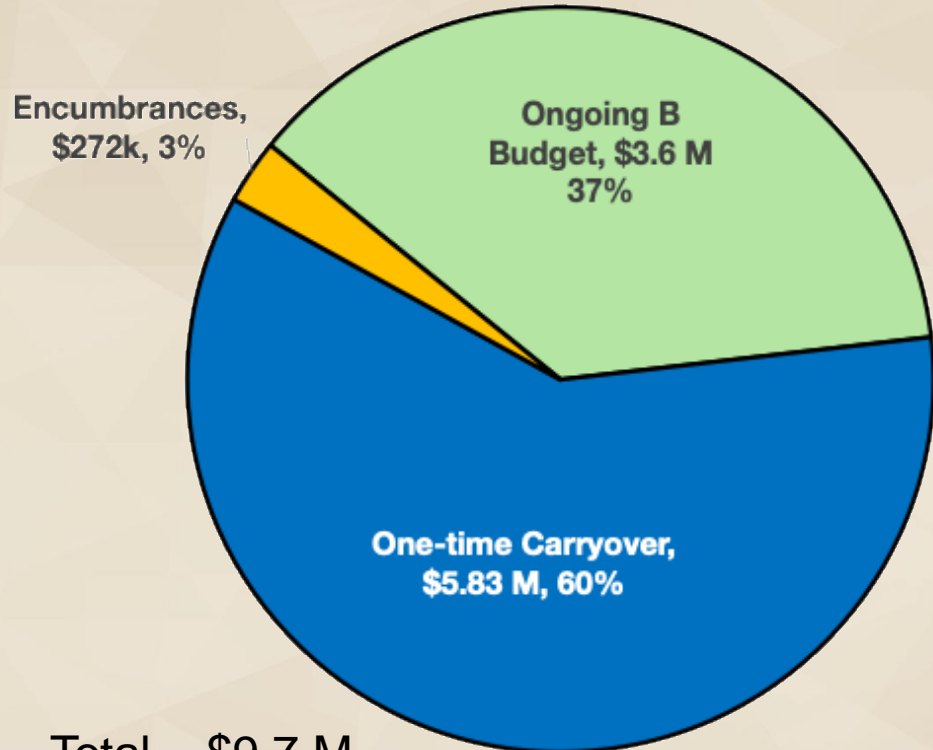
- **One-time Carryover**

- \$5.8 million – divisions & departments prior year balances

- **Encumbrances**

- \$272k - PO's from prior year

Foothill Discretionary Budget 2024-25



Resource Requests

□ Budget Requests

- Part of Program Review Process (Dec. 15 deadline)
- Finance Allocation Team reviews all sources of funds
- Tied to the Strategic Vision for Equity & Ed Master Plan

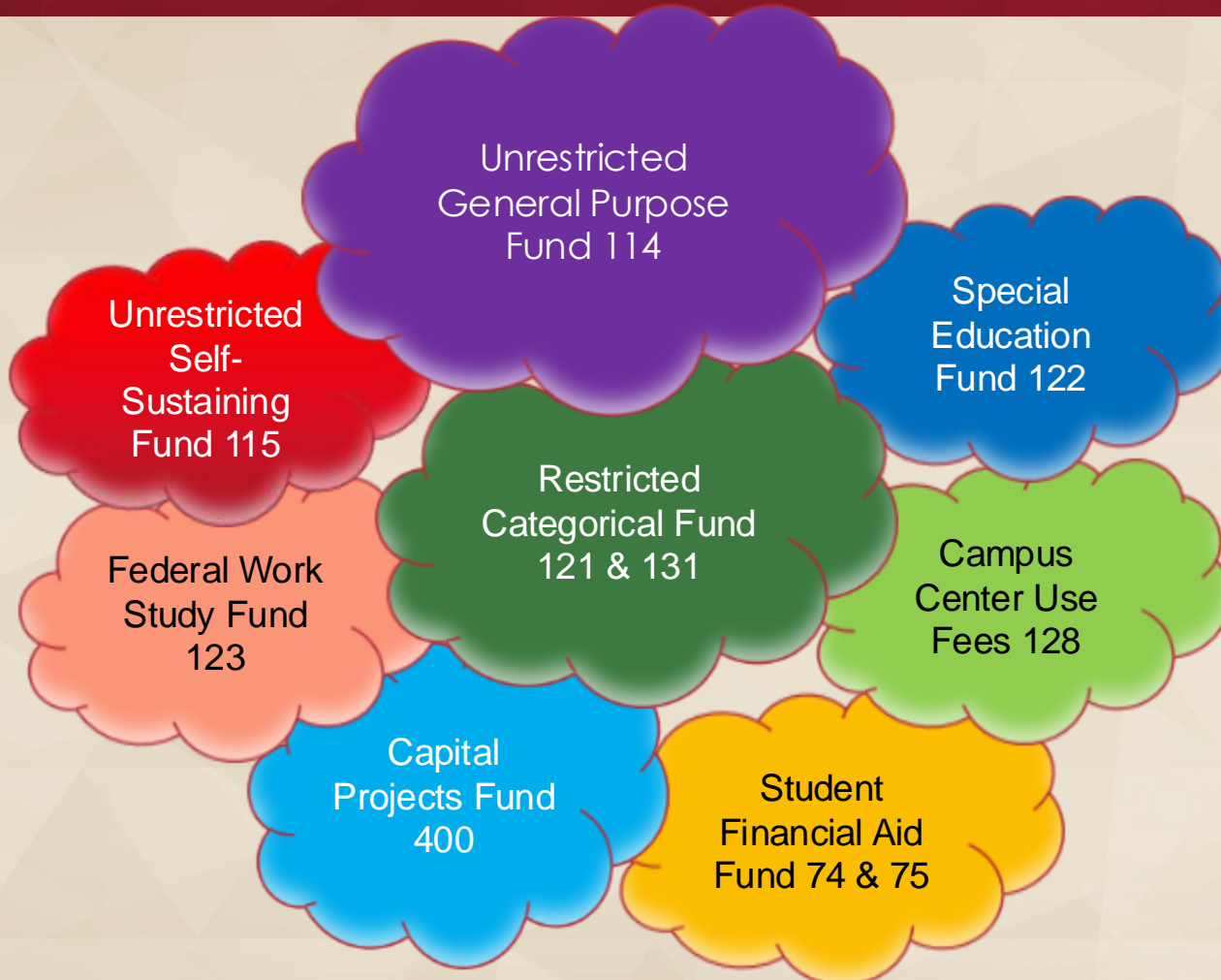
□ Lottery Funds

- Request for additional funding

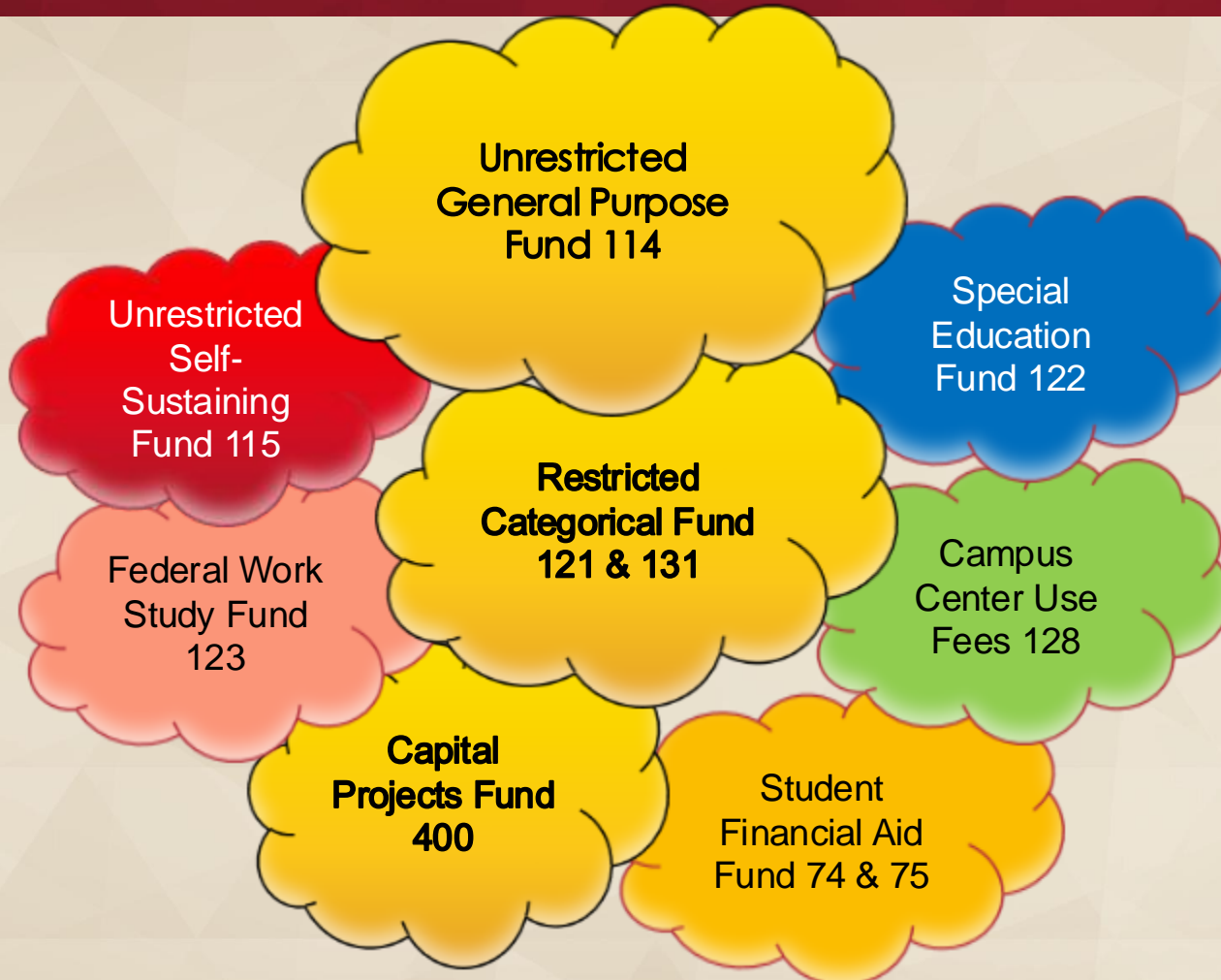
□ Emergencies

- Instructional Equipment Breaks

Types of Funds at Foothill



Funds often used for Resource Requests



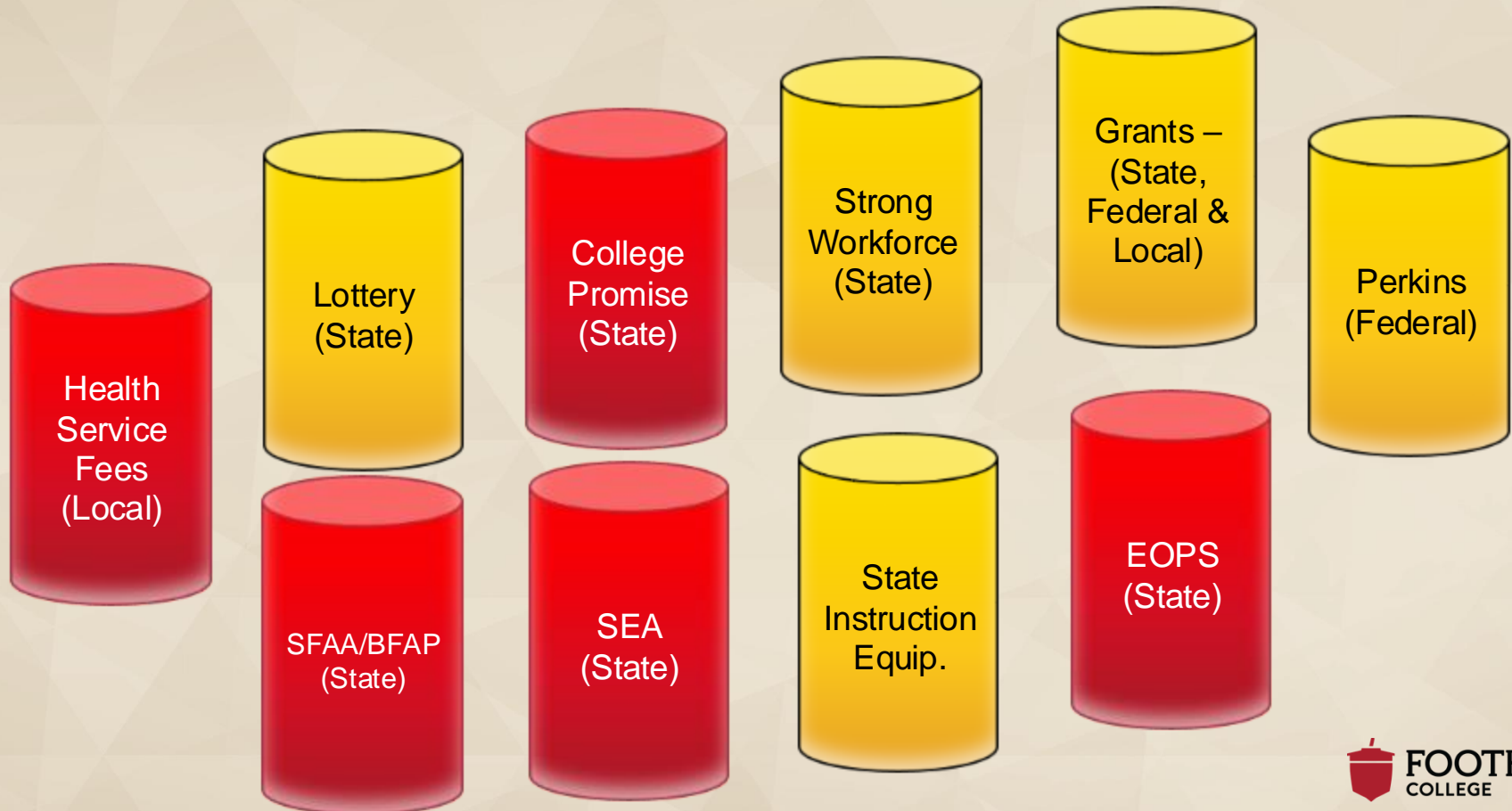
Restricted General Funds

❑ Restricted and Categorical (Fund 121 & 131)



Restricted General Funds often used for Resource Requests

Restricted and Categorical (Fund 121 & 131)



How does Foothill College make budget decisions?

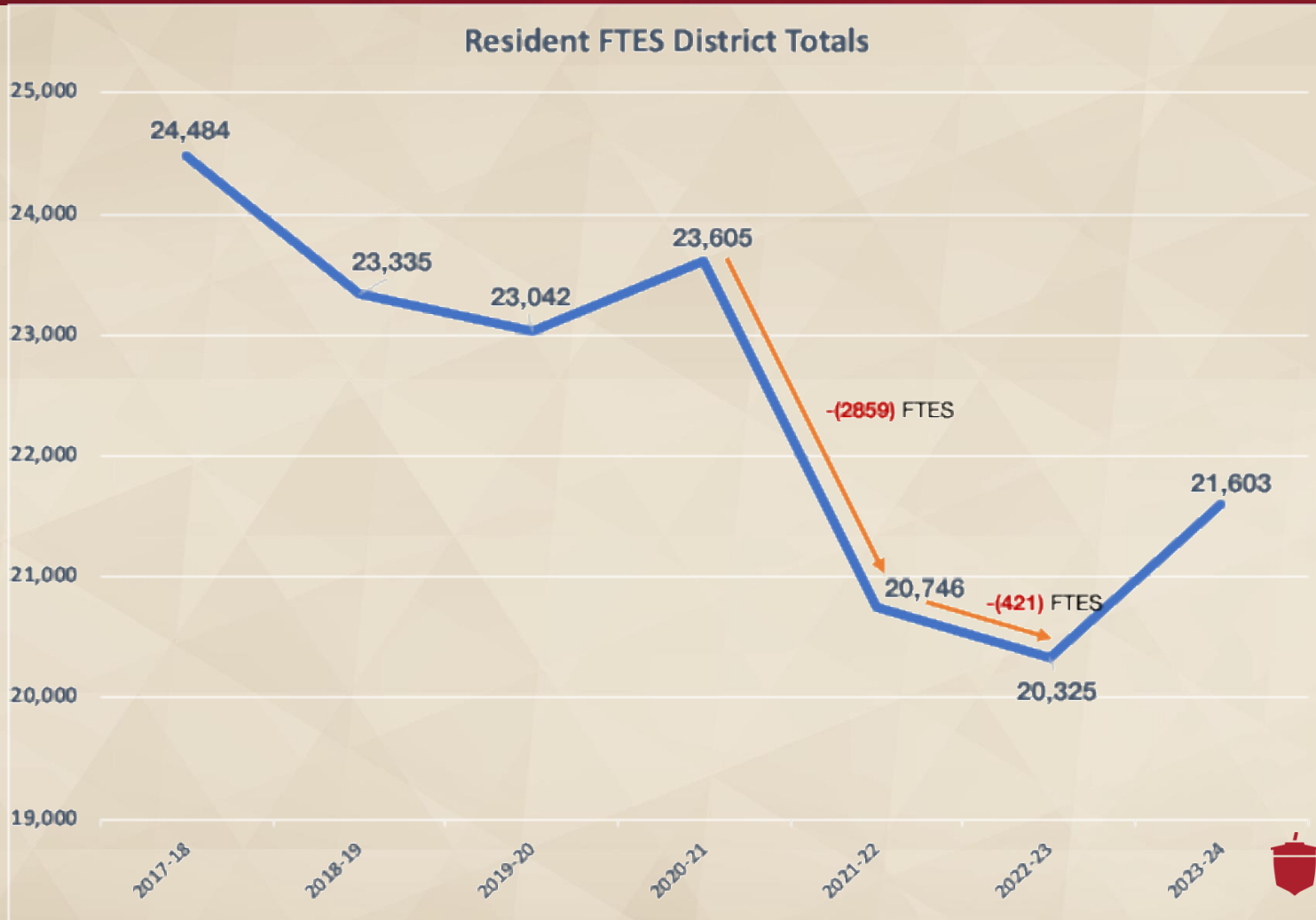
- Follow Mission and Goals, Board & District Goals (Alignment is important)
- Support Strategic Vision for Equity and Ed Master Plans
 - Retention Efforts (Issue 9)
- Maintain sufficient resources to support student learning programs and services
 - Balance using GF and Categorical & Grant Funding
 - Maintain a sufficient discretionary “B” budget
 - Have reserves for emergencies

Foothill College Carryover – One Time Funds

Foothill College (One-time) Carryover - 7 Year



District Resident Enrollment (FTES)



SCFF (Student Center Funding Formula) Facts:

□ 70-20-10

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

□ Hold Harmless

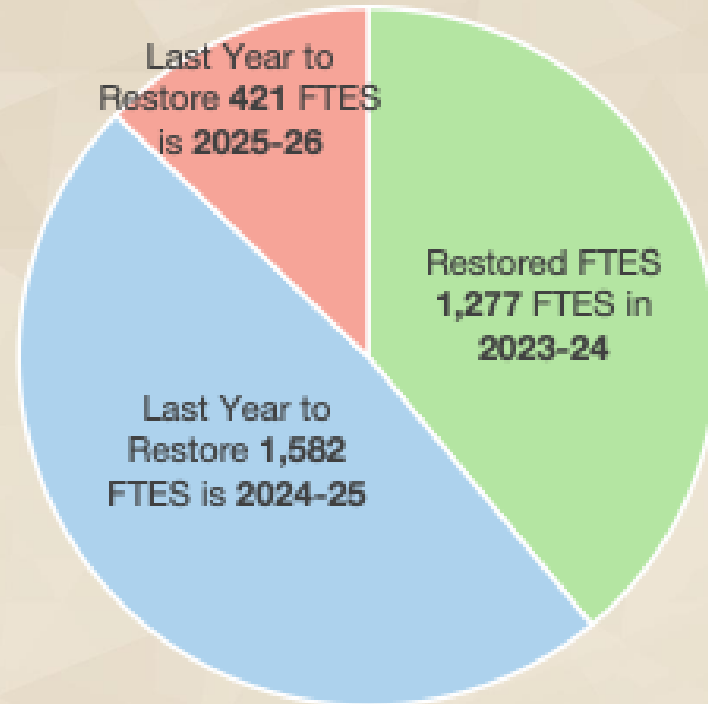
- FHDA has been funded since 2017/18 by the Hold Harmless Provision of SCFF
 - Uses the 2017-18 FTES plus COLA's
- Hold Harmless provision **2024-25 with COLA's will be our new "floor" going forward**

Recent Reductions FTES/Restoration

District Enrollment

Lost FTES	
Year	FTES
2021-22	(2,859)
2022-23	(421)
Total	(3,280)
Restored FTES:	
2023-24	1,277
Remaining FTES:	
2024-25	1,582
2025-26	421
Total	2,003

District Recently Lost FTES - Restoration



Full-time Equivalent Student (FTES) Enrollment:

Resident FTES	Final 2021-22	Final 2022-23	Total	Percent	P-A 2023-24	Total	Percent
Foothill	7,814	7,647	-167	-2.1%	8,361	714	9.3%
De Anza	12,929	12,679	-250	-1.9%	13,242	563	4.4%
Total	20,743	20,326	-417	-2.0%	21,603	1,277	6.3%
Non-Resident FTES	Final 2021-22	Final 2022-23	Total	Percent	P-A 2023-24	Total	Percent
Foothill	628	659	31	4.9%	739	80	12.1%
De Anza	1,363	1,428	65	4.8%	1,734	306	21.4%
Total	1,991	2,087	96	4.8%	2,473	386	18.5%
Grand Total	22,734	22,413	-321	-1.4%	24,082	1,663	7.4%

➤ 1320 Budget for 2023-24 supported restoring lost FTES for 2021-22 & 2022-23 (-3,279 FTES)

➤ Foothill College restored Resident FTES up 714 and Non-Resident up 80 FTES (increase of 9.6%)

➤ De Anza grew significantly in non-resident FTES up 21.4% or 306 FTES

SCFF 2024-25 Funding Rates

Category	2024-25 Rates		SCFF Impact
	2023-24 Rates	(includes 1.07% COLA)	
Credit	\$5,238	\$5,294	3 Year Average
Incarcerated Credit	\$7,346	\$7,425	Immediate
Special Admit Credit	\$7,346	\$7,425	Immediate
CDCP	\$7,346	\$7,425	Immediate
Noncredit	\$4,417	\$4,465	Immediate
Supplemental Point Value	\$1,239	\$1,252	
Student Success Main Point Value	\$730	\$738	
Student Success Equity Point Value	\$184	\$186	

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Developing Grant Budgets

- **District Grants Website:**
<https://business.fhda.edu/grants/>
- Write the proposal draft and determine what direct resources you need
 - Salaries & Benefits (1000, 2000 & 3000)
 - Faculty Release or NTA's (1260 or 1430)
 - Coordination/Admin support (2170)
 - Director (1110 or 2110)
 - Materials & Supplies (4000)
 - Operating Expenses (5000)
 - Equipment (6000)

Grant Budgets & Other Things to Consider:

- **Grant Duration** (how many years?)
 - Steps & Columns
 - COLA's
 - Increases in benefit rates
- **Indirect Costs**
 - Fed Rate is 34% of Salaries & Benefits
 - Grant may specify max rate
 - Grant may not allow indirect
- **Matching Costs**
 - Foothill's Costs for supporting the program
- **Lead Institution** or are we a part of a larger Grant?
- **Reporting** (How often? Who is going to do it?)
- **What happens after the grant ends?**

Key projects for Finance & Administration Division

Facilitate Federal Grant Proposal:

- Work with Hanover
- NSF, Title III, Dept. Ed

District/Campus budget allocation model:

- Instruction - Review past expenses
- Include equity data

Bookstore Workgroup:

- Last Year of Follett Contract
- Improve Services

Capital Projects:

- Affordable Employee Housing
- Sunnyvale Center
- Pool Project
- Roofing Projects

Questions?