

# **BASIC AID PRIMER**

**FOOTHILL – DE ANZA COMMUNITY COLLEGE DISTRICT**

**AUDIT AND FINANCE COMMITTEE**  
**September 4, 2025**





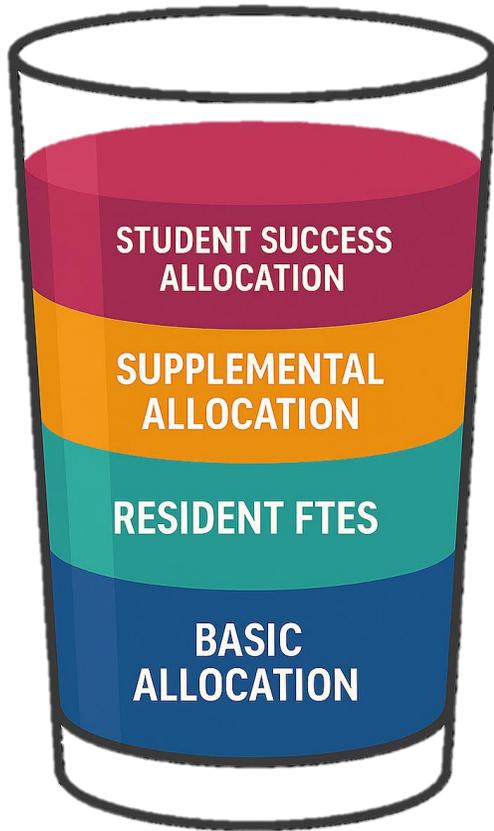
# OVERVIEW

Foothill – De Anza Community College District has transitioned to Basic Aid or Community Supported funding in FY 2024-25 retroactively.



# HOW ARE CALIFORNIA COMMUNITY COLLEGE DISTRICTS FUNDED?

# STUDENT CENTERED FUNDING FORMULA



Adopted in FY 2018-19, the Student Centered Funding Formula (SCFF) was part of the implementation of the Vision For Success.

## ACCESS

- Number and size of Colleges and Centers
- Enrollment (credit and noncredit residents)

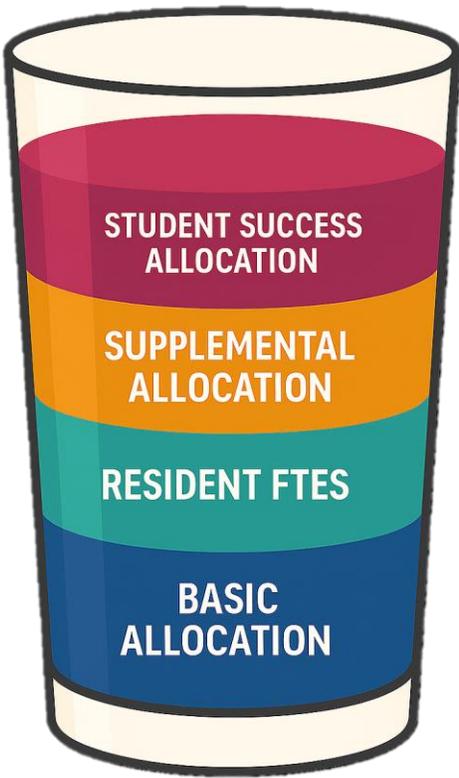
## EQUITY

- Number of low-income students
- Number of AB540 students

## SUCCESS

- Number of all students completing
- Number of PELL recipient students completing
- Number of Promise recipient students completing

# TOTAL COMPUTATIONAL REVENUE (TCR)



SCFF METRICS	FY 2024-25 Adv R1
Base Allocation (Basic + FTES)	\$ 134,653,784
Supplemental Allocation	\$ 22,683,038
Success Allocation	\$ 24,505,624
<b>SCFF TOTAL</b>	<b>\$ 181,842,445</b>

Total Computational Revenue (TCR)	FY 2024-25 Adv R1
<b>(A) SCFF Calculation</b> (Current Year SCFF Metrics)	\$ 181,842,445
<b>(B) Stability Calculation</b> (Prior Year SCFF + Current Year COLA)	\$ 178,718,998
<b>(C) Hold Harmless Calculation</b> (FY 2017-18 + Compounded COLA)	\$ 192,112,460
<b>FY 2024-25 Adv R1 TCR</b>	<b>\$ 192,112,460</b>

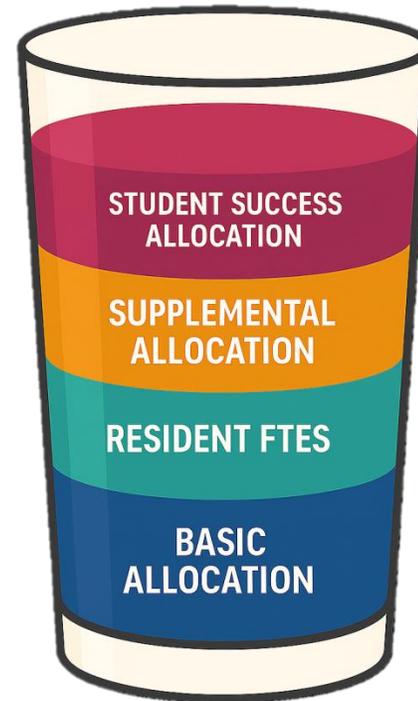
CCCCO – California Community Colleges Chancellor’s Office

FTES – Full-Time Equivalent Students

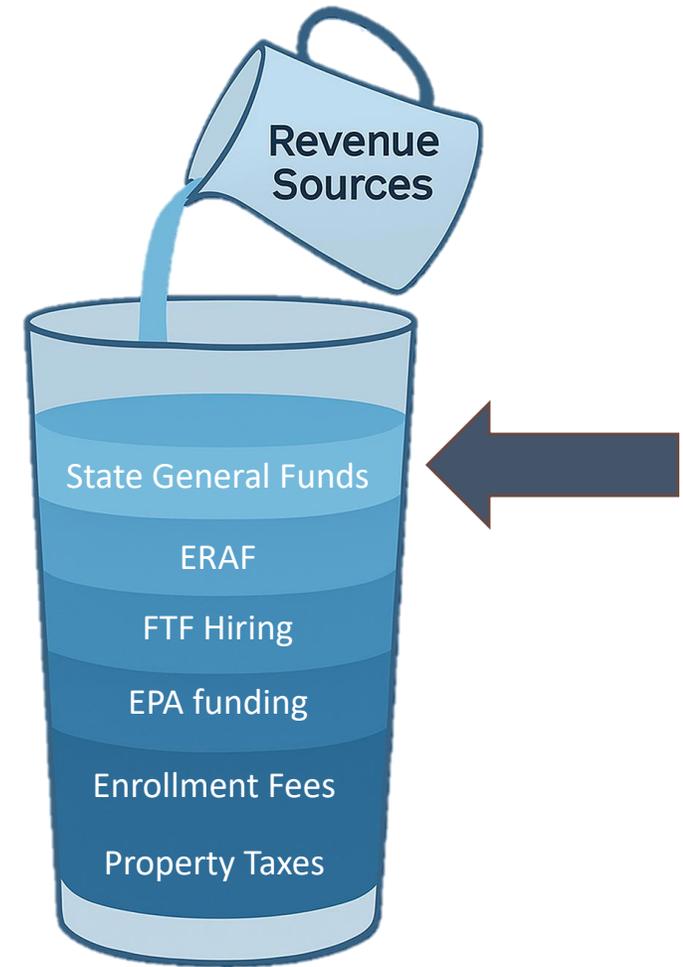
SCFF Metrics – based on actual 320 Report submitted to CCCCCO in July 2025. Will be adjusted accordingly to reflect the Student Attendance Accounting Method is impleted.

# APPORTIONMENT-BASED FUNDING

Once the TCR is identified, CCCCO determines the sources of revenue.



**STEP 1**  
Calculate the TCR



**STEP 2**  
Find the Revenue Sources

*Total Computational Revenue (TCR) is the amount appropriated for each district based on the SCFF.*

*CCCCO - California Community Colleges Chancellor's Office*

*FTES - Full-Time Equivalent Students*

*FTF Hiring - an amount all districts receive based on specific calculations in FY 2015-16 adjusted annually by cost-of-living adjustment rates.*

*EPA - Education Protection Account - special funding for K-14.*

*ERAF - Education Revenue Augmentation Funds.*

# COMMUNITY SUPPORTED FUNDING

Once the TCR is identified, CCCCO determines the sources of revenue.

\* By statute, all districts receive EPA and FTF Hiring Allocation funding.

Total Computational Revenue (TCR) is the amount appropriated for each district based on the SCFF.

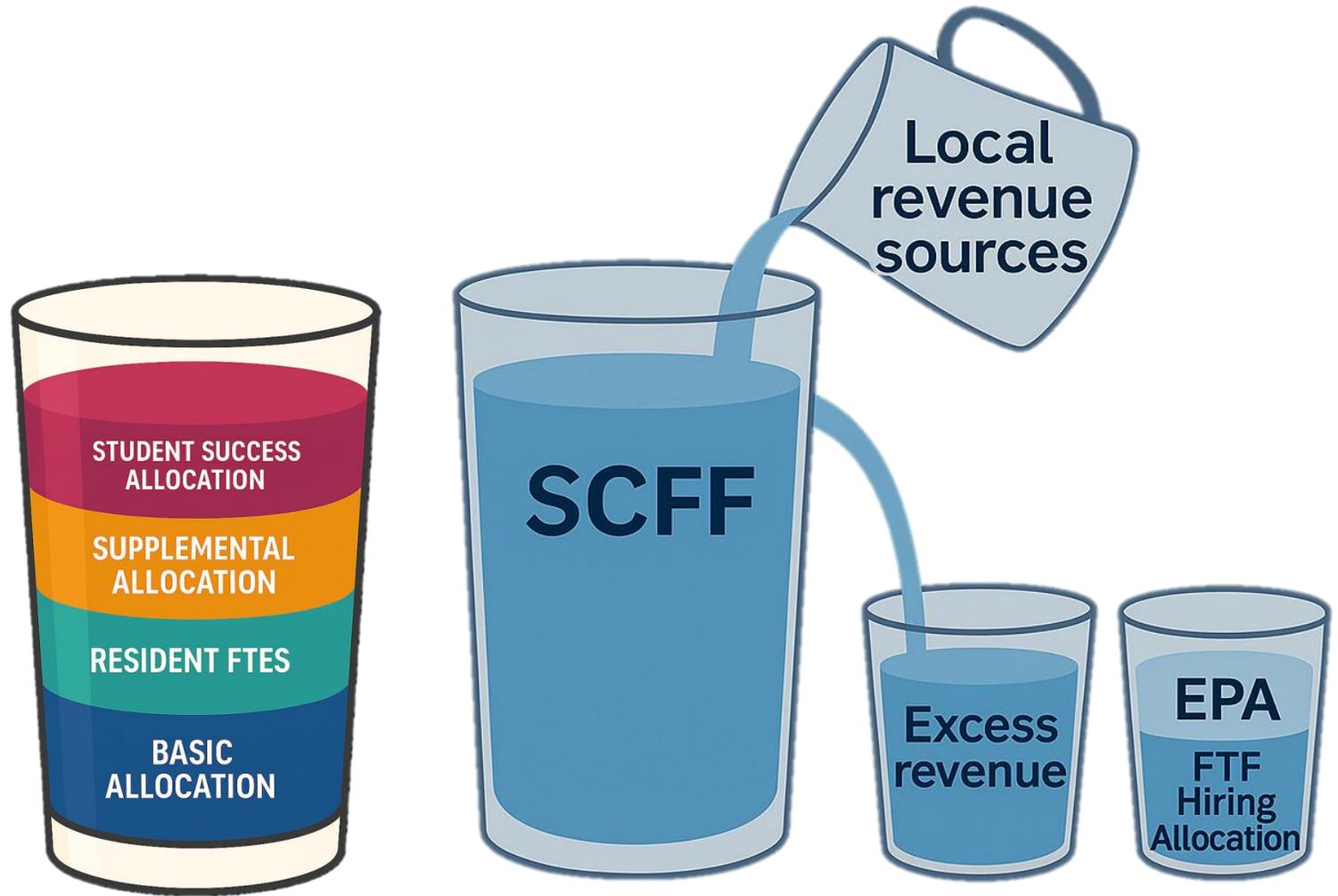
CCCO - California Community Colleges Chancellor's Office

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FTF Hiring - an amount all districts receive based on specific calculations in FY 2015-16 adjusted annually by cost-of-living adjustment rates.

EPA - Education Protection Account - special funding for K-14.

ERAF - Education Revenue Augmentation Funds.



**STEP 1**  
Calculate the TCR

Property Taxes and Student Enrollment Fees are more than the SCFF calculations.

# FY 2024-25 FOOTHILL-DE ANZA REVENUES

TCR Calculation	FY 2024-25 P2
(A) SCFF Calculation	\$ 181,842,445
(B) Stability Calculation	\$ 178,718,998
(C) Hold Harmless Calculation	\$ 192,112,460
<b>FY 2024-25 P2 TCR</b>	<b>\$ 192,112,460</b>

Revenue Sources	FY 2024-25 P2
Property Taxes	\$ 173,047,400
Student Enrollment Fees	\$ 18,501,483
Educational Protection Account (EPA)	\$ 2,147,877
Full-Time Faculty Hiring Allocation	\$ 2,059,072
<b>Total Revenue Sources</b>	<b>\$ 195,755,832</b>

**Excess Revenue from Available Sources = \$ 3,643,372**

If there is excess revenue from available sources, the district is community supported or basic aid.

Data Source: CCCC Advanced Recalculation Report (Exhibit C)

# WHAT NOW?



More stable funding protected from state-level economic volatility.



Protection from changes in the funding formula including negative implications.



Focused more on serving students and local community needs.



Compliance still applies – 50% Law, FON, Ed. Code, Title 5, GAAP, Bond



No more state support and we are on our own!



Watch the cashflow.

# WHICH DISTRICTS ARE BASIC AID?



**South  
Orange  
County**  
Community  
College District



SAN MATEO COUNTY  
**COMMUNITY  
COLLEGE DISTRICT**



**West Valley - Mission**  
Community College District



**SIERRA**  
COLLEGE



*MIRACOSTA*  
COLLEGE



**SAN JOSÉ · EVERGREEN**  
Community College District



NAPA VALLEY COLLEGE

COLLEGE OF  
**MARIN**



**FOOTHILL-DE ANZA**  
Community College District

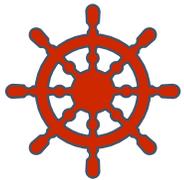
# SOMOS UNO TASK FORCE



Task Force to develop recommendations on a new resource allocation model.



Collaborative and built on the principles of interest-based approach in problem-solving.



Co-led by President Torres and President Whalen.



A new model of allocating resources by FY 2026-27.

# PRINCIPLES – RESOURCE ALLOCATION

## 1. ACCESS, EQUITY, AND SUCCESS.

Allocate resources to strategies that measurably improve access, retention, completion, and close equity gaps using disaggregated data.

## 2. ACADEMIC EXCELLENCE.

Protect academic quality, including curriculum standards, breadth of programs, and a robust liberal arts core.

## 3. MISSION & BOARD PRIORITIES ALIGNMENT.

Direct ongoing funding to core academic programs and essential student services that advance adopted strategic priorities.

## 4. PREDICTABILITY AND COMMUNITY-SUPPORTED STEWARDSHIP.

Provide multi-year baselines and defined trigger rules for times of economic volatility; forecast property tax and nonresident tuition revenues using credible and reliable assumptions to avoid over or under estimation to the extent practical; ensure efficient use of resources for both instructional and administrative operations; maintain Board-approved stabilization reserves to manage volatility.

## 5. COMPLIANCE.

Ensure ongoing compliance with applicable fiscal regulations, standards, and Board policies (e.g., California Education Code/Title 5, Generally Acceptable Accounting Principles (GAAP), OMB Uniform Guidance for grants, ACCJC accreditation, and collective bargaining agreements) by budgeting for strong internal controls, documentation, timely reporting, and continuous audit readiness and maintain the District's excellent credit rating by meeting the rating-agency criteria at a minimum.

## 6. TOTAL COST OF OWNERSHIP.

Match one-time funds to one-time needs; build full life-cycle costs (maintenance, refresh, licensing, staffing) into ongoing allocations for facilities and technology in sustainable ways that also reflect environmental stewardship.

## 7. INNOVATION, SUSTAINABILITY, AND WORKFORCE.

Invest in evidence-based innovation that improves student outcomes and service quality; prioritize financially sustainable staffing models and professional development, including digital/AI readiness.

## 8. TRANSPARENCY AND ACCOUNTABILITY.

Ensure decisions are made through open, documented processes with clear rationale and regular public reporting on outcomes and budget performance.