FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT

2026-2027
District Budget Advisory Committee (DBAC)

Meeting Agenda - Tuesday, October 20, 2026

Location: Via Zoom

https://fhda-edu.zoom.us/j/89529958052?pwd=DkQu4T8yEj3IkykRAxSKMbwdvp4Lig.1&from=addon

Time: 1:30-3:00 p.m.

Note Taker: Trena O'Connor

	Agenda Topic	Discussion Leader
1:30- 2:00	Review AP 6340	Crow
2:00 - 2:10	Student Accounts Receivable	Puentes-Griffith
2:10 - 2:20	Declining Carry Forwards	Puentes-Griffith
2:20 - 2:30	Follow-up to Questions from 09/29/26 DBAC Meeting	Puentes-Griffith
2:30 - 3:00	Other and Q&A	Crow / Puentes-Griffith

Handouts: AP 6340 for review
Bad Debt – Student AR Write OF (2024-25 and 2025-26)
Historical Operational Expenses, Budget, and Carryforwards
Follow-up to Questions from 09/29/26 DBAC Meeting

Schedule: The next scheduled meeting will be on November 17, 2026.

District Budget & Advisory Committee agenda page

Materials for District Budget Committee Meeting
September 29, 2026; Rescheduled to October 20, 2026

1) Bad Debt – Student AR Write Off (2024-25 and 2025-26)

a. Summary by Campus and Resident/NR

b. Student Type Details

2025-26 AR Write Off Summary
By Campus and by Student Type
June 2026

Note: Debit balances detailed data sourced from prelim prior day before the final Banner run in Production on 6.23.26. AR Balance by Campus is only a subset of Total District AR and reflects a point in time since AR balances fluctuate on a daily basis.

	Debit Balance Only	
FH	**AR Write-Off**	**AR Balance**
Total	**$ 777,033.10**	**$ 3,939,913.85**
Nonresident	$ 520,239.59	$ 1,547,409.61
	66.95%	39.28%
Resident	$ 228,709.80	$ 2,392,504.24
	29.43%	60.72%
Total Debit Amount	$ 777,033.10	
Total Credit Amount	$ (288,986.00)	
Net write-off	$ 488,047.10	

	Debit Balance Only	
DA	**AR Write-Off**	**AR Balance**
Total	**$ 887,096.20**	**$ 6,300,591.16**
Nonresident	$ 475,588.65	$ 2,649,722.43
	53.61%	42.06%
Resident	$ 324,331.69	$ 3,650,868.73
	36.56%	57.94%
Total Debit Amount	$ 887,096.20	
Total Credit Amount	$ (353,094.00)	
Net write-off	$ 534,002.20	

	Debit Balance Only	
FHDA	**AR Write-Off**	**AR Balance**
Grand Total	**$ 1,548,869.73**	**$ 10,240,505.01**
Nonresident	$ 995,828.24	$ 4,197,132.04
	64.29%	40.99%
Resident	$ 553,041.49	$ 6,043,372.97
	35.71%	59.01%
Total Debit Amount	$ 1,664,129.30	
Total Credit Amount	$ (642,080.00)	
Net write-off	**$ 1,022,049.30**	

Debit Balance Only

FH	AR Write-Off	AR Balance
AB 2364 Dual Enrollment	$ -	$ 1,155.50
AB540-Non-Resid Tuit Exmpt	6,541.17	44,340.81
Humanitarian NonRes Tuit Exmpt	-	543.50
Non-Resident	290,868.11	948,675.03
Non-Resident, International	167,142.31	499,301.80
Non-Resident, International F2	-	3,864.00
Non-Resident, Out of Country	55,484.00	43,263.00
Resident	228,709.80	2,391,348.74
US resident, non-CA resident	-	4,699.70
VACA Veteran NonRes Tuit Exmpt	204.00	2,721.77
Miscellaneous	28,083.71	
Total	**$ 777,033.10**	**$ 3,939,913.85**

Debit Balance Only

DA	AR Write-Off	AR Balance
AB 2364 Dual Enrollment	$ 347.25	$ -
AB540-Non-Resid Tuit Exmpt	9,318.68	80,900.10
Humanitarian NonRes Tuit Exmpt	362.75	-
Non-Resident	182,490.88	958,663.47
Non-Resident, International	245,671.92	1,488,235.29
Non-Resident, International F2	-	-
Non-Resident, Out of Country	37,744.42	61,475.75
Resident	323,984.44	3,650,868.73
US resident, non-CA resident	-	59,257.32
VACA Veteran NonRes Tuit Exmpt	-	1,190.50
Miscellaneous	87,175.86	
Total	**$ 887,096.20**	**$ 6,300,591.16**

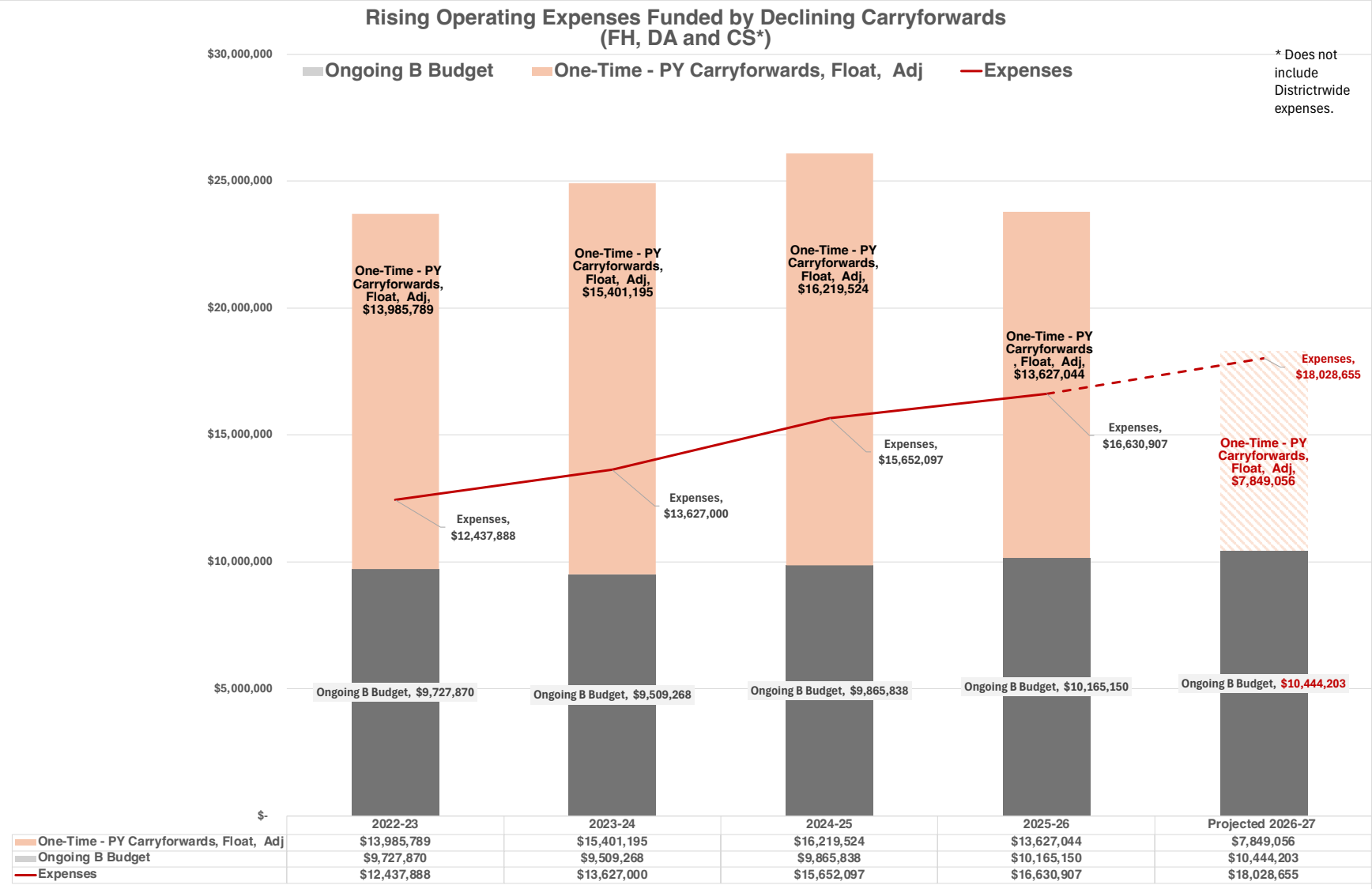
Debit Balance Only

FHDA	AR Write-Off	AR Balance
AB 2364 Dual Enrollment	**$ 347.25**	**$ 1,155.50**
AB540-Non-Resid Tuit Exmpt	**15,859.85**	**125,240.91**
Humanitarian NonRes Tuit Exmpt	**362.75**	**543.50**
Non-Resident	**473,358.99**	**1,907,338.50**
Non-Resident, International	**412,814.23**	**1,987,537.09**
Non-Resident, International F2	**-**	**3,864.00**
Non-Resident, Out of Country	**93,228.42**	**104,738.75**
Resident	**552,694.24**	**6,042,217.47**
US resident, non-CA resident	**-**	**63,957.02**
VACA Veteran NonRes Tuit Exmpt	**204.00**	**3,912.27**
Grand Total	**$ 1,548,869.73**	**$ 10,240,505.01**

2) Historical Operational Expenses, Budget, and Carryforwards

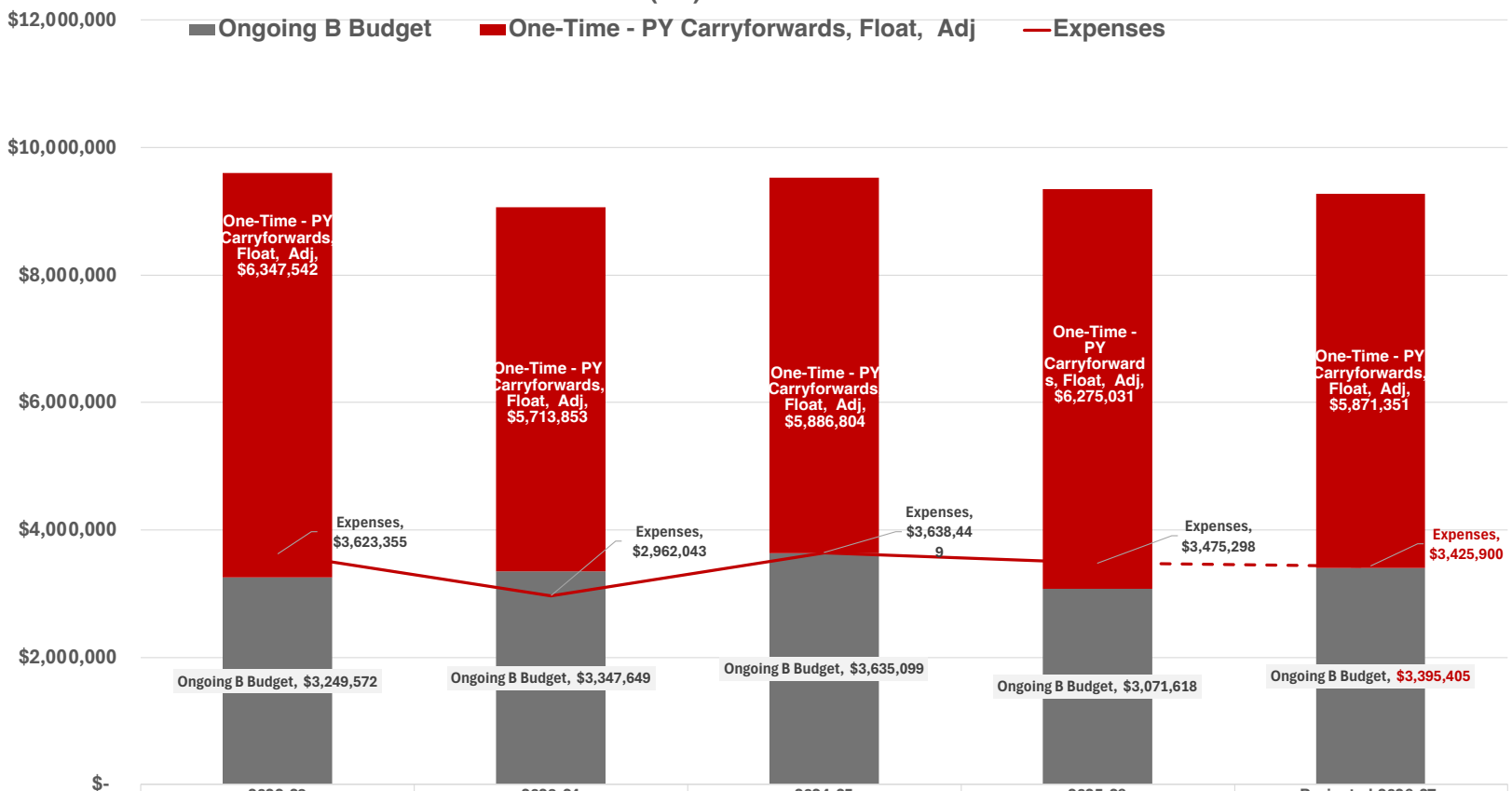
a. CS, FH, and DA Combined

b. Foothill, De Anza, Central Services



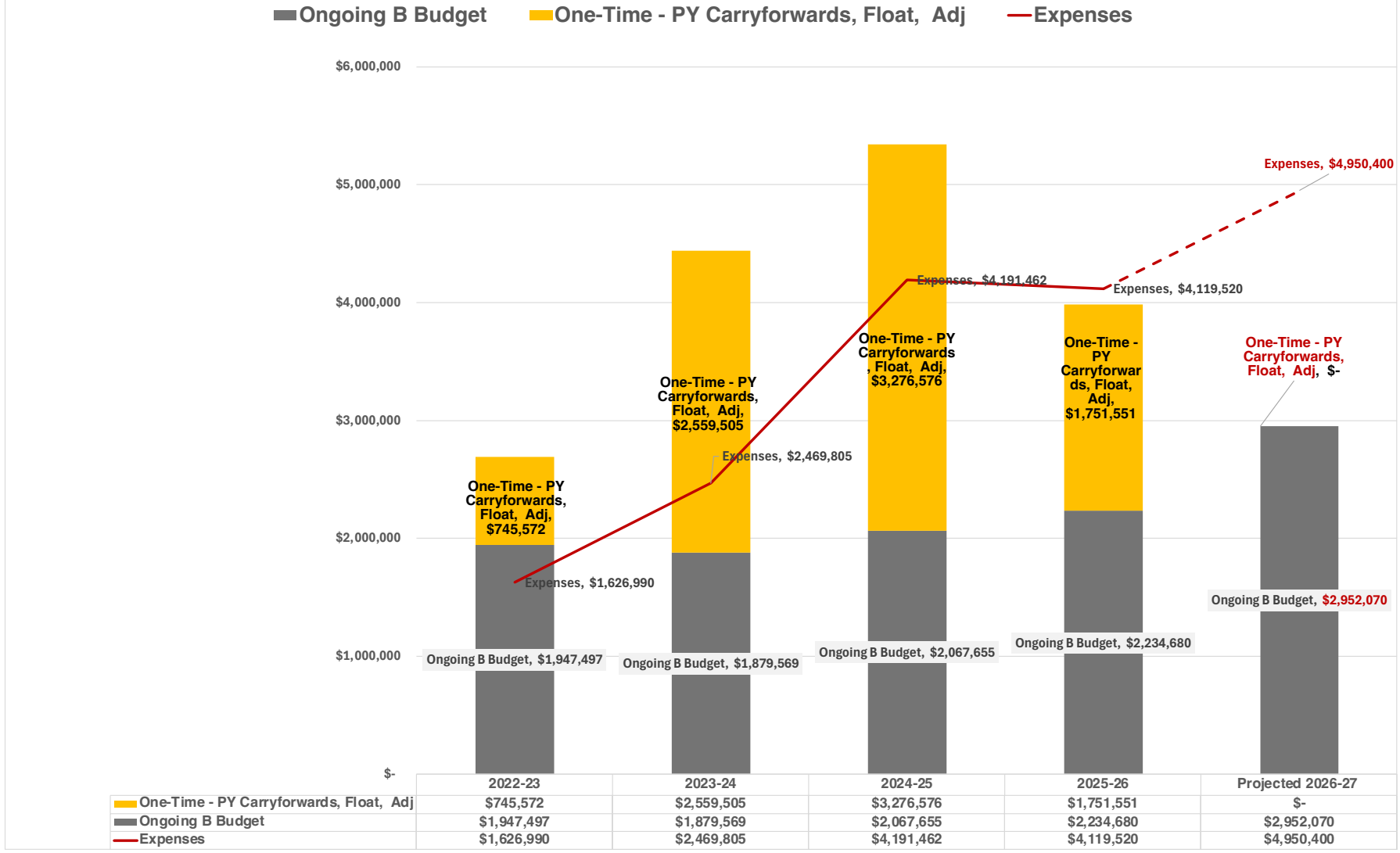
	2022-23	2023-24	2024-25	2025-26	Projected 2026-27
One-Time - PY Carryforwards, Float, Adj	$13,985,789	$15,401,195	$16,219,524	$13,627,044	$7,849,056
Ongoing B Budget	$9,727,870	$9,509,268	$9,865,838	$10,165,150	$10,444,203
Expenses	$12,437,888	$13,627,000	$15,652,097	$16,630,907	$18,028,655

Rising Operating Expenses Funded by Declining Carryforwards (FH)



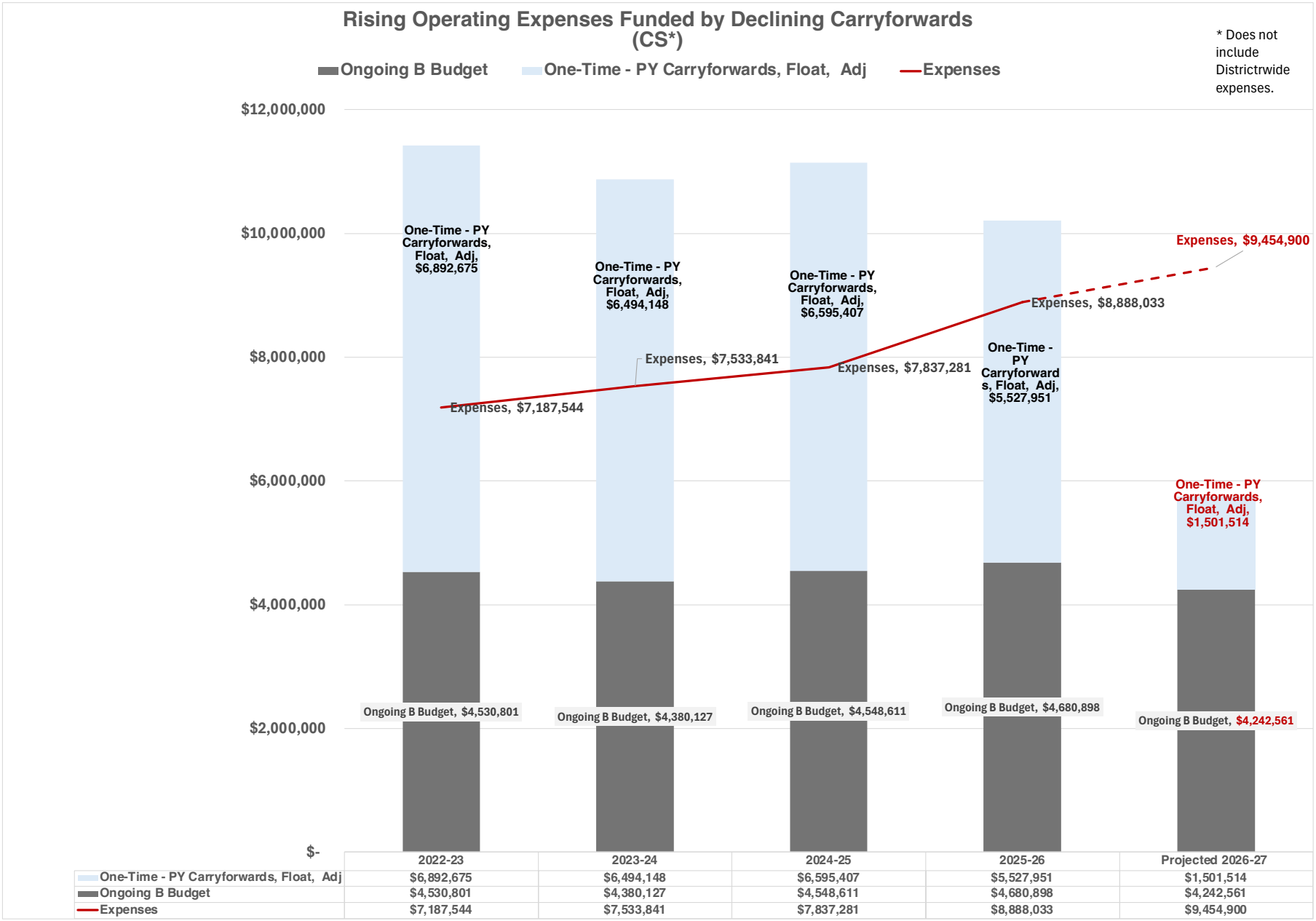
	2022-23	2023-24	2024-25	2025-26	Projected 2026-27
One-Time - PY Carryforwards, Float, Adj	$6,347,542	$5,713,853	$5,886,804	$6,275,031	$5,871,351
Ongoing B Budget	$3,249,572	$3,347,649	$3,635,099	$3,071,618	$3,395,405
Expenses	$3,623,355	$2,962,043	$3,638,449	$3,475,298	$3,425,900

Rising Operating Expenses Funded by Declining Carryforwards (De Anza)



	2022-23	2023-24	2024-25	2025-26	Projected 2026-27
One-Time - PY Carryforwards, Float, Adj	$745,572	$2,559,505	$3,276,576	$1,751,551	$-
Ongoing B Budget	$1,947,497	$1,879,569	$2,067,655	$2,234,680	$2,952,070
Expenses	$1,626,990	$2,469,805	$4,191,462	$4,119,520	$4,950,400

Rising Operating Expenses Funded by Declining Carryforwards (CS*)



	2022-23	2023-24	2024-25	2025-26	Projected 2026-27
One-Time - PY Carryforwards, Float, Adj	$6,892,675	$6,494,148	$6,595,407	$5,527,951	$1,501,514
Ongoing B Budget	$4,530,801	$4,380,127	$4,548,611	$4,680,898	$4,242,561
Expenses	$7,187,544	$7,533,841	$7,837,281	$8,888,033	$9,454,900

Follow-up to Questions
District Budget Advisory Committee Meeting 9.29.26

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1. **Full-Time Faculty Hiring Funding – Two types:**

   - The first type was provided in 2015-16 as part of our state apportionment ($2.2M) and is adjusted each year by COLA. We still receive this as a Basic Aid District, and it is counted as state apportionment.

   - The second type was provided in two allocations over 2018-19 & 2021-22 ($3.7M in total) and is not adjusted by COLA. But as you may recall, it was the subject of a statewide audit some years ago. It funds a set number of positions, 35 for FHDA, based on the value of the initial allocation only. We must fund the ongoing increase in value each year to maintain those positions from unrestricted general funds; that current amount is $2.3M for a total $6M of total support in 2026-27.

2. **Part-Time Faculty Health Benefits** – Actual revenues and expenses are recorded in the Unrestricted General Fund. We recommend a separate meeting with dedicated time allotted for a in-depth review with Q&A.

3. **2025-26 Adopted Budget vs. 2025-26 Actuals vs. 2026-27 Adopted Budget** - The 2026-27 Adopted Revenue Budget increased by $5.1M from $247.8M to $252.9M. The 2025-26 Actual Revenues were higher than budget due mainly to two variable items (PTF Health Benefits and Interest Income) that did not directly translate to the ongoing 2026-27 Adopted Budget.