

BUDGET COMMITTEE

MEETING AGENDA

April 29, 2026

3:00 – 4:30 p.m.



Location: Zoom

Time: 3:00 p.m. – 4:30 p.m.

Committee Members: 14

Emily Woolery – Faculty, Academic Senate
Joe Dominguez, Chair – VP, Administrative Services
Joe Louis Hernandez – Management, Student Services
Kelly Fowler – Management, Instruction & IEC Liaison
Lisa Romo – Confidential
Madelyn Arballo – Management, SCE
Mario Wu – Student, Associated Students
Miki Matsumoto – Student, Associated Students
Rosa Royce – Interim AVP

Stephen Lancaster, Co-Chair – Academic Senate
Tania Anders – Faculty, Academic Senate
Vacant – Chief Fiscal Services Officer
Vacant – CSEA 651
Vacant – Management, Facilities Planning & Management
Xenia Chen – Student, Associated Students
Yashar Rahbar – Faculty, Academic Senate
Zak Gallegos – Classified, CSEA 262

Guest:

Patricia Quinones
Vivian Ruiz (Notes)

AGENDA ITEMS:

1. **Agenda Check**
2. **Review the Budget Committee Meeting Summary of March 25, 2026**
3. **Report Out from IEC Representative**
4. **ACCJC Report**
5. **Shared Solutions for Budget Balance and Financial Stability**
6. **Committee Goals: Closing the Loop with a Final Cumulative Reporting of Outcomes/Accomplishments Due by June 3, 2026: Column 3**
7. **Determine meeting in June to review the 2026-27 Tentative Budget Update**
8. **Crafting a Response for the next PAC Report Out**

FUTURE BUDGET COMMITTEE MEETINGS (3:00 p.m. – 4:30 p.m.):

The committee does not meet during Summer or Winter Intersessions unless needed.

May 27, 2026

**Mt. San Antonio College
Budget Committee Summary of
April 29, 2026
Location: Zoom
Time: 3:00 p.m. – 4:30 p.m.**

Committee Members:

- | | | | |
|---|---|--|---|
| <input checked="" type="checkbox"/> Joe Dominguez- Co-Chair | <input checked="" type="checkbox"/> Yashar Rahbar | <input checked="" type="checkbox"/> Lisa Romo | |
| <input checked="" type="checkbox"/> Stephen Lancaster, Co-Chair | <input checked="" type="checkbox"/> Emily Woolery | <input checked="" type="checkbox"/> Madelyn Arballo | <input checked="" type="checkbox"/> Vivian Ruiz (Notes) |
| <input type="checkbox"/> Kelly Fowler | <input checked="" type="checkbox"/> Zak Gallegos | <input type="checkbox"/> Mario Wu (Student) | |
| <input checked="" type="checkbox"/> Rosa Royce | <input checked="" type="checkbox"/> Joe Louis Hernandez | <input checked="" type="checkbox"/> Miki Matsumoto (Student) | |
| | <input checked="" type="checkbox"/> Tania Anders | <input type="checkbox"/> Xenia Chen (Student) | |

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda check	Agenda checked.	
2. Review the Budget Committee Meeting Summary of March 25, 2026	The Budget Committee reviewed and approved the meeting summary of March 25, 2026. No objections or abstentions were noted.	The meeting summary was approved.
3. Report Out from IEC Representative	There was no IEC representative report out. This was noted for the record.	
4. ACCJC Report	<p>Rosa presented the ACCJC Annual Fiscal Report for FY 2024-25. The report is based on actual data previously submitted through the CCFS-311 Annual Report, audit reports, and other required Chancellor’s Office reporting. (report attached)</p> <p>Rosa also shared that the FY 2024-25 audit had two minor findings related to financial aid refund reporting and enrollment reporting dates. Both findings have been addressed and did not impact the District’s fiscal position.</p>	
5. Shared Solutions for Budget Balance and Financial Stability	Joe opened a discussion on revenue enhancement, cost containment, and operational efficiencies. He noted that Mt. SAC continues to experience enrollment growth; however, the District is not fully funded for that growth under the Student Centered Funding Formula. Advocacy	

at the state level for fully funded growth was identified as an important strategy.

The committee discussed several potential opportunities, including:

- Reviewing conference and travel funding for management.
- Exploring strategic classroom scheduling during summer and winter terms, while considering lab needs and School of Continuing Education's significant summer schedule.
- Reviewing food service and catering costs, including Sodexo pricing, limited evening food options, potential Culinary Arts catering, food trucks, and more affordable student food options.
- Improving coordination of field trips to reduce transportation costs, including shared trips, greater transparency of bus costs, use of vans when appropriate, and review of driver/licensing requirements.
- Reviewing management positions that may not supervise staff and could potentially be reclassified as classified positions.
- Exploring remote work options for departments that do not provide direct public services.
- Expanding grant support.
- Reviewing reporting requirements and simplifying processes that create workload creep.
- Considering textbook affordability options.
- Supporting CTE programs.
- Reviewing equipment repair versus replacement.
- Evaluating the outcomes of previous retirement incentive programs.
- EV parking
- Continue campus-wide utility reduction efforts
- Evaluate operational and General Fund impact of EV charging stations

<p>6. Committee Goals: Closing the Loop with a Final Cumulative Reporting of Outcomes/Accomplishments Due by June 3, 2026: Column 3</p>	<p>The committee briefly reviewed progress on committee goals and noted that final cumulative reporting of outcomes/accomplishments is due June 3, 2026.</p> <p>Joe identified progress on the goal related to communication with the campus community through website updates and campus budget communications. He also noted prior discussions on the SCFF, 50% Law, Budget Development Calendar, First Principal Apportionment, and the Governor’s budget/May Revise.</p> <p>Several goals require follow-up, including review of the Budget Review and Development Guide, review of DEISA-related rubrics through IEC, and accreditation standards review in coordination with Kelly Fowler. Joe and Stephen will follow up and bring updated information back to the committee at the next meeting.</p>	
<p>7. Determine meeting in June to review the 2026-27 Tentative Budget Update</p>	<p>The committee discussed the need for a June meeting to review the 2026-27 Tentative Budget. Since the regular fourth Wednesday meeting date falls on June 24, the same day the tentative budget is scheduled for Board approval, the committee agreed to meet earlier.</p> <p>The committee agreed to meet on June 10, 2026, via Zoom, with the understanding that the budget information may not be fully finalized but should be close enough for review.</p>	
<p>8. Crafting a Response for the Next PAC Report Out</p>	<p>PAC Updates:</p> <p>The committee reviewed the ACCJC Annual Fiscal Report, confirming the College’s stable financial position and compliance with reporting requirements. Members also discussed long-term fiscal sustainability strategies to maximize Student-Centered Funding Formula (SCFF) revenues through enrollment growth, financial aid participation, and</p>	

	student success outcomes. Discussions included opportunities to strengthen dual enrollment, noncredit, and CDCP offerings; expand flexible scheduling and student support services; improve operational efficiencies; and align resources with high-demand, high-performing programs. The meeting concluded with updates on committee goals and planning for a June session to review the 2026-27 tentative budget.	
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FUTURE MEETING DATES

The Committee does not meet during summer or winter Intersessions unless needed.

May 27, 2026

June 10, 2026

Section 1 - General Information:

Questions marked with an * are required.

1. College name: *

Mt. San Antonio Colleg

2. District name (if different from college name, otherwise enter 'n/a'):

Mt. San Antonio Comm

3. Contact information for Chief Business Officer:

Name of College/District Chief Business Officer (CBO) *

Jose Dominguez

Title of College/District CBO *

Vice President, Admini:

Phone number of College/District CBO *

909-274-4230

E-mail of College/District CBO *

joe.dominguez@mtsac

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Section 2 - Revenue:

For numerical fields, commas can be entered to delineate 1000s (e.g. 1,000,000)

4. Revenue (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance) *

	FY 2022/2023 (\$)	FY 2023/2024 (\$)	FY 2024/2025 (\$)
4a. Total Unrestricted General Fund Revenues (excluding account 8900)	268,969,650	313,680,509	329,381,658
4b. Other Unrestricted Financing Sources (account 8900) (if none, please enter 0)	367,400	298,971	1,425,883

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Section 2 - Revenue (Part 2)

4b. Other Unrestricted Financing Sources (account 8900) is primarily comprised of (two largest components, if applicable):

Note: ACCJC does not count other unrestricted financing sources as a regular and ongoing source of revenue, unless it is a sustainable annual revenue. ACCJC will no longer count HEERF funds as sustainable beginning with FY 22/23. Please list any HEERF used in 22/23 and 23/24 as one-time. Transfers-in from OPEB trusts are not sustainable; list as one-time.

4bi. On the previous page, you listed **\$367,400** in revenue from Other Unrestricted Financing Sources in FY 2022/2023. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 2022/2023 (1) *	Various carryover budget	367,400	One-time ▼
FY 2022/2023 (2)			-- Please Select -- ▼

4bi. On the previous page, you listed **\$298,970** in revenue from Other Unrestricted Financing Sources in FY 2023/2024. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 2023/2024 (1) *	Various carryover budget	298,970	One-time ▼
FY 2023/2024 (2)			-- Please Select -- ▼

4bi. On the previous page, you listed **\$1,425,883** in revenue from Other Unrestricted Financing Sources in FY 2024/2025. Please describe the two primary sources for this revenue. (List no more than 2). Please list HEERF as one-time for 2024-2025.

	Description	Amount (\$)	Sustainable/One-time
FY 2024/2025 (1) *	Various carryover budget	728,350	One-time ▼
FY 2024/2025 (2)	International Stud. prog Support/Safety Hazard Program	697,533	One-time ▼

5. Unrestricted General Fund Beginning/Ending Balance *

	FY 2022/2023 (\$)	FY 2023/2024 (\$)	FY 2024/2025 (\$)
a. Net (Adjusted) Unrestricted General Fund Beginning Balance <i>Use adjusted unrestricted beginning fund balance from CCFS 311 Annual.</i>	60,395,491	53,115,911	83,946,306
b. Net Unrestricted General Fund Ending Balance, including transfers in/out <i>This amount is the amount reported on the CCFS 311 report after transfers in/out</i>	53,115,911	71,646,290	78,225,997

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Section 3 - Expenditures/Transfers (General Fund Expenditures/Operating Expenditures):

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

6. Expenditures (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance) *

	FY 2022/2023 (\$)	FY 2023/2024 (\$)	FY 2024/2025 (\$)
6a. Total Unrestricted General Fund Expenditures (including account 7000)	276,616,630	295,449,101	336,527,850
6b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	246,406,419	265,214,794	285,521,350
6c. Other Unrestricted General Fund Expenses (6a-6b)	30,210,211	30,243,307	51,006,500
6d. Unrestricted General Fund Ending Balance	53,115,911	71,646,290	78,225,997
<i>6d. same as 5.b., which includes transfers in/out</i>			

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Section 4 - Liabilities - Debt:

7. Did the District borrow funds for cash flow purposes? *

	Yes	No
FY 2022/2023	<input type="radio"/>	<input checked="" type="radio"/>
FY 2023/2024	<input type="radio"/>	<input checked="" type="radio"/>
FY 2024/2025	<input type="radio"/>	<input checked="" type="radio"/>

8. Short-Term Borrowing (TRANS, etc.) *

List total short-term Unrestricted General Fund Borrowing/Debt.

FY 2022/2023 (\$)	<input type="text" value="0.00"/>
FY 2023/2024 (\$)	<input type="text" value="0.00"/>
FY 2024/2025 (\$)	<input type="text" value="0.00"/>

9. Did the District issue unrestricted long-term debt instruments or other new borrowing (not G.O. Bonds) during the fiscal year? (Do not include GASB 87 capitalized leases) *

	Yes	No
FY 2022/2023	<input type="radio"/>	<input checked="" type="radio"/>
FY 2023/2024	<input type="radio"/>	<input checked="" type="radio"/>
FY 2024/2025	<input type="radio"/>	<input checked="" type="radio"/>

9a. If you answered YES for any year in question 9, please indicate what type. Enter n/a if not applicable. *

	FY 2022/2023	FY 2023/2024	FY 2024/2025
Please indicate what type of long-term debt instruments or new borrowing the college issued.	n/a	n/a	n/a

9b. If you answered YES for any year in question 9, please indicate amounts. Enter n/a if you answered NO. *

	FY 2022/2023 (\$)	FY 2023/2024 (\$)	FY 2024/2025 (\$)
Total amount for debt instruments/borrowing entered for question.	n/a	n/a	n/a

10. Annual Debt Service Payments (Unrestricted General Fund). Please include annual payments on GASB 87 capitalized leases. *

	FY 2022/2023 (\$)	FY 2023/2024 (\$)	FY 2024/2025 (\$)
Annual Debt Service Payment Amounts <i>(include transfers made from the UGF to any other fund for the purposes of debt service payments)</i>	0	0	0

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Section 5 - Other Post-Employment Benefits (OPEB):

Source: Most recent GASB 74/75 OPEB Actuarial Report

11. Most recent GASB 74/75 OPEB actuarial year: *

a. Total OPEB Liability (TOL) for OPEB

\$ 163,643,337

b. Fiduciary Net Position (FNP)

\$ 130,715,251

c. Net OPEB Liability (11a-11b)

\$ 32,928,086

d. Funded Ratio [Fiduciary Net Position (FNP)/TOL]

80%

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date *

06/30/2025



13. Has an irrevocable trust been established for OPEB liabilities? *

Yes No

14. OPEB Trust or Reserves (enter n/a if not applicable) *

	FY 2022/2023 (\$)	FY 2023/2024 (\$)	FY 2024/2025 (\$)
14a. Amount deposited into OPEB Irrevocable Trust			
<i>Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit, and trust is referred to as Fiduciary Trust or Plan Fiduciary.</i>	5,907,610	3,005,984	3,014,080
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	n/a	n/a	n/a

15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 2024/2025?
*If yes, please be sure to provide the description and amount in Section 2: Revenue in your answers for Question 4bi, FY 2024/2025. **

Yes No

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Section 6 - Cash Position:

16. Cash Balance at June 30 from Annual CCFS 311 Report *

	FY 2022/2023 (\$)	FY 2023/2024 (\$)	FY 2024/2025 (\$)
Combined General Fund Balance Sheet Total (Unrestricted and Restricted – accounts 9100 through 9115)	379,495,001	275,077,251	370,687,958

17. Does the College prepare cash flow projections during the year? *

Yes No

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Section 7 - Annual Audit Information:

NOTE: Audited financial statements are due to the ACCJC no later than April 12th, 2026. Please email a PDF version of the Audited Financial Statements to support@accjc.org.

18. Date annual audit report for 2024/2025 was electronically submitted to ACCJC, along with the institution's response to any audit exceptions *

01/09/2026



The following information is found in the beginning of the Findings and Questioned Costs Section of the Annual Audit.

19. List the number of audit findings (financial statement, federal compliance and state compliance) for each year *

FY 2022/2023

FY 2023/2024

FY 2024/2025

Number of findings (enter 0 if none)

0

1

2

20. Number of modified/qualified opinions in the Summary of Auditors Results (Annual Audit) for FY 2024/2025 *

(enter 0 if none):

0

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Section 8 - Other Information:

21. Budgeted/Actual FTES *

	FY 2022/2023	FY 2023/2024	FY 2024/2025
21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) <i>Resident FTES only.</i>	32,583	33,513	34,776
21b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable <i>Report resident FTES only. Please use actual FTES, not hold harmless FTES</i>	30,410	33,717	35,443

22a. During the report year, did the institution settle any contracts with employee bargaining units? *

Yes No

22b. Did any negotiations remain open? *

Yes No

22c. How many unit contracts remained open (ongoing negotiations) for over two years? (enter 0 if none) *

0

22d. Please use the box below to provide additional context related to ongoing negotiations. *

For the fiscal year 2024-25, the Management, Confidential, CSEA 262, and CSEA 651 employee groups received a 4.11 percent and a 1.07 percent cost-of-living increase. The faculty group received a 4.11 percent and a 0.77 percent cost-of-living increase. These increases have been funded from Unrestricted and Restricted funds.

23. USDE official cohort Student Loan Default Rate (FSLD) *



	Cohort Year 2020 (Published fall 2023)	Cohort Year 2021 (Published fall 2024)	Cohort Year 2022 (Published fall 2025)
Cohort 3-year rate	0.40%	0%	0%

24a. For report year, how many executive or senior administrative leadership positions have a new permanent administrator hired into the position as of June 30, 2025, or remain vacant at June 30, 2025?

Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college/district and up to five senior administrators of the college/district who report to that position based on the institutional org chart. 'Senior executive leadership' always includes the chief business official, chief financial officer of the college/district.

*

24b. How many executive or senior administration leadership positions have been replaced with an interim as of June 30, 2025? *

24c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes.) *

The District had an Interim Vice President, Administrative Services as of June 30, 2025. The Vice President of Administrative Services position was permanently filled effective July 1, 2025, as approved by the Board of Trustees on May 14, 2025.

25. Please use this text box to provide any comments regarding the data submitted in this report (optional, no limit).

N/A

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