

BUDGET COMMITTEE

MEETING AGENDA

March 25, 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 October 22, 2025**
3. **Report Out from IEC Representative**
4. **Budget Presentation**
5. **Budget Calendar**
6. **SCFF Updates**
7. **April 22nd Meeting – Discussion/Possible Rescheduling to April 29th (ACBO Conflict)**
8. **Committee Recommendations on Fiscal Strategies to Address Ongoing Budget Deficit**
9. **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.
April 22, 2026 (Possible Rescheduling)

Mt. San Antonio College
Budget Committee Summary of
March 25, 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 type="checkbox"/> Lisa Romo | <input type="checkbox"/> Patty Quinones (Guest) |
| <input checked="" type="checkbox"/> Stephen Lancaster, Co-Chair | <input type="checkbox"/> Emily Woolery | <input checked="" type="checkbox"/> Madelyn Arballo | <input checked="" type="checkbox"/> Vivian Ruiz (Notes) |
| <input checked="" type="checkbox"/> Kelly Fowler | <input checked="" type="checkbox"/> Zak Gallegos | <input checked="" type="checkbox"/> Mario Wu (Student) | |
| <input checked="" type="checkbox"/> Rosa Royce | <input type="checkbox"/> Joe Louis Hernandez | <input checked="" type="checkbox"/> Miki Matsumoto (Student) | |
| | <input checked="" type="checkbox"/> Tania Anders | <input checked="" type="checkbox"/> Xenia Chen (Student) | |

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda check	Agenda checked.	
2. Review the Budget Committee Meeting Summary of September 24, 2025	The Budget Committee reviewed and approved the meeting summary of October 22, 2025.	The meeting summary was approved.
3. Report Out from IEC Representative	<p>Kelly Fowler shared key items discussed today at IEC that relate to the Budget Committee. Two annual reports are due: one focused on student achievement data, and another presented by Rosa from the fiscal perspective.</p> <p>Additionally, work continues on the implementation of the Mt. SAC 2035 Accountability Framework, where the group is reviewing 16 commitments. More information is available on the Mt. SAC 2035 website: https://www.mtsac.edu/2035/</p>	
4. Budget Presentation	<p>Joe Dominguez presented the Budget Presentation. Following are some highlights of the presentation. (presentation attached)</p> <p>The presentation provided a 2026–27 state budget update highlighting a stable but cautious outlook, with modest COLA and enrollment growth funding for community colleges. Mt. SAC continues to face an ongoing deficit driven mainly by unfunded enrollment growth and rising utility</p>	

	costs, with efforts focused on cost containment, operational efficiencies, and maintaining student access and success.	
5. Budget Calendar	The annual implementation of the 2025-26 Budget Development Calendar (attached) is essential to the budget development process and is part of the budget review and development guide. It provides a comprehensive overview of key deadlines leading up to the completion of the adopted budget.	
6. SCFF Updates	<p>Rosa Royce presented the SCFF Updates. Following are highlights of the presentation. (presentation attached)</p> <p>The presentation provided an update on the Student-Centered Funding Formula (SCFF), including apportionment timelines, recalculations, and funding projections for 2024–25 and 2025–26. It highlighted the importance of the “hold harmless” provision for funding stability, noted system growth funding, and emphasized that projections are preliminary and subject to change.</p> <p>While working with the auditors, it was determined that EV charging stations may be considered a gift of public funds. Joe will continue evaluating the next steps and understands the importance of transparency throughout the process. He is committed to working collaboratively with this committee and maintaining open communication as discussions move forward.</p>	
7. April 22nd Meeting – Discussion/Possible Rescheduling to April 29 (ACBO Conflict)	Joe Dominguez and Rosa Royce will be attending the ACBO Conference during the April 22 Budget Committee meeting. To maintain meeting continuity, it was proposed to move the meeting to April 29, and the committee agreed to the change.	
8. Crafting a Response for the Next PAC Report Out	<p>PAC Updates:</p> <p>The Budget Committee reviewed state budget updates, SCFF projections, and the 2025-26 Budget Development Calendar, while discussing ongoing budget challenges driven by unfunded enrollment</p>	

	and rising costs. The committee supports IEC efforts and the Mt. SAC 2035 framework, with continued focus on fiscal stability and supporting student success. An update was provided regarding EV charging, including legal and fiscal considerations of free charging and a shift to a cost-recovery approach. Proposed language will proceed through the College's review process for inclusion in AP 6750, with campus communication to follow.	
--	--	--

FUTURE MEETING DATES

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

April 29, 2026

May 27, 2026

2026-27 Budget Update

Governor's January Budget Proposal

March 25, 2026 | Budget Committee



Joe Dominguez

Vice President, Administrative Services

Rosa Royce

Interim Associate Vice President, Administrative Services

State Budget Context: 2026-27 Governor's Proposal

- The Governor's January proposal reflects a **"workload budget"** approach with **no major new initiatives**, addressing an estimated **\$2.9 billion deficit** significantly lower than the projected \$13 billion in the 2025 Budget Act.
- The proposal is **fully balanced** with projected **state revenues increasing 8.7% to \$348.9 billion**, largely driven by strong stock market performance and AI-related investment activity.
- The **Legislative Analyst's Office (LAO)** cautions that revenue growth tied to stock market gains may be **volatile** and **difficult to sustain**.
- The Administration acknowledges **ongoing fiscal risks**, including **revenue volatility** and potential **federal policy impacts**, and will continue monitoring fiscal conditions.



How the State Reduced the Budget Deficit

Revenue Growth

- **\$42.3 billion revenue upgrade** over three years, largely driven by strong technology sector performance and AI-related investment activity.

Spending Reductions

- **7.95%** across-the-board reductions to state department budgets.
- **16,500** vacant state **positions proposed for permanent elimination.**

Budget Tools & Cash Flow Adjustments

- **\$5.6 billion** in K-14 “settle-up” payments deferred to preserve short-term General Fund liquidity.

Use of Reserves and Internal Financing

- **\$7.1 billion** withdrawn from the Rainy Day Fund and **\$8.4 billion** from the Public School System Stabilization Account.
- Over **\$13 billion** in internal borrowing, along with Managed Care Organization (MCO) tax revenues, helped offset Medi-Cal costs.

Ongoing Fiscal Risk

- The Legislative Analyst’s Office warns the state may face a **structural deficit exceeding \$20 billion annually** beginning in 2027-28, due largely to reliance on volatile capital-gains revenue.



Funding for California Community Colleges

- The Governor's January proposal **maintains base funding stability** for the California Community Colleges system, also reflecting a "**workload budget**" approach with **limited new programmatic expansions**.
- The proposal continues to support system priorities aligned with **Vision 2030** and **Roadmap goals**, including student success initiatives, financial aid administration, and operational stability across districts.
- **Proposition 98 funding** is calculated under Test 1, setting the minimum guarantee at approximately **40%** of the **State General Fund**, with community colleges continuing to receive the **traditional 11% share**.
- Overall, the proposal **prioritizes fiscal stability** for the system while **limiting major new initiatives**.

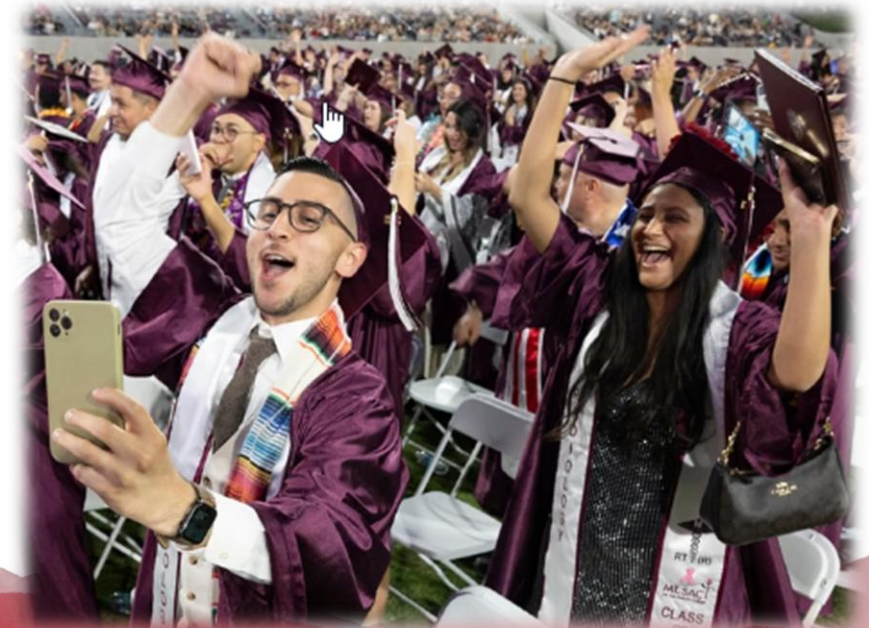


VISION 2030

A Roadmap for California
Community Colleges

Key Budget Proposals for Community Colleges

- **\$240.6 million** to support a **2.41% Cost-of-Living Adjustment (COLA)** for apportionments, and **\$30.6 million** to support COLA increases for select **categorical programs**.
- **\$87.2 million** to support **1.5 % system enrollment growth**:
 - **1.0% growth in 2025-26 (\$55.3 million)**
 - **0.5% growth in 2026-27 (\$31.9 million)**
- **Full repayment of the \$408.4 million apportionment deferral**, improving district cash flow statewide.



State Investments – Impact to Mt. SAC

- The proposed **2.41% COLA** helps support ongoing operational costs, including salary increases, benefits, and inflationary pressures.
- **Enrollment growth funding** (1.5% systemwide) creates opportunities to **expand access and increase FTES where demand supports it**.
- **Repayment of the statewide apportionment deferral** improves district cash flow, **restoring approximately \$15.8 million** to Mt. SAC.
- **One-time deferred maintenance funding** may provide opportunities to address **priority facility repair and infrastructure** needs.
- The Governor's proposal includes approximately **\$23 billion in state budget reserves**, which helps provide a **financial cushion** against revenue volatility or economic downturns as the budget process continues.



Additional State Investments in Higher Education and Workforce Development

- **\$36 million one-time and \$5 million ongoing** to scale the **Common Cloud Data Platform**.
- **\$35 million one-time and \$2 million ongoing** to expand **Credit for Prior Learning** initiatives.
- **\$14.2 million one-time** to support the **training of food service workers preparing K-12 meals**.
- **\$100 million one-time** to continue the **Student Support Block Grant**, supporting wraparound student services.



READY. SKILLED. HIRED.



Capital Outlay, Facilities Investments, and Deferred Maintenance

- **\$736.8 million** statewide for thirty-nine (39) capital outlay projects funded through **Proposition 2**.
 - ✓ Includes **\$53.1 million** for the **Mt. SAC Library Replacement Project**.
- **\$120.7 million** one-time **deferred maintenance** funding to support **facility repair** and **infrastructure needs** across the system.



Mt. SAC Unrestricted General Fund Ongoing Budget Deficit

2025-26 Adopted Budget Unrestricted General Fund

Total Ongoing Revenue	\$317,172,721
Total Ongoing Expenditures	(\$320,281,073)
Ongoing Budgeted Deficit	(\$3,108,352)



Understanding the Budget Deficit

Primary Contributing Factors

Unfunded Enrollment Growth

- Enrollment exceeded State-funded levels
- 2024-25 at P2 (June 2025)
810 unfunded FTES → **\$5.0M** fiscal impact
- After Recalculation (February 2026)
1,277 unfunded FTES → **\$8.6M** fiscal impact

Cost to Serve Students

- Increased course sections to meet student demand
- Increase in hourly/adjunct faculty expenditures

Mt. SAC continues to prioritize access and student success by offering courses needed by students, even when State funding does not fully keep pace with enrollment growth.

Rising Utility Costs

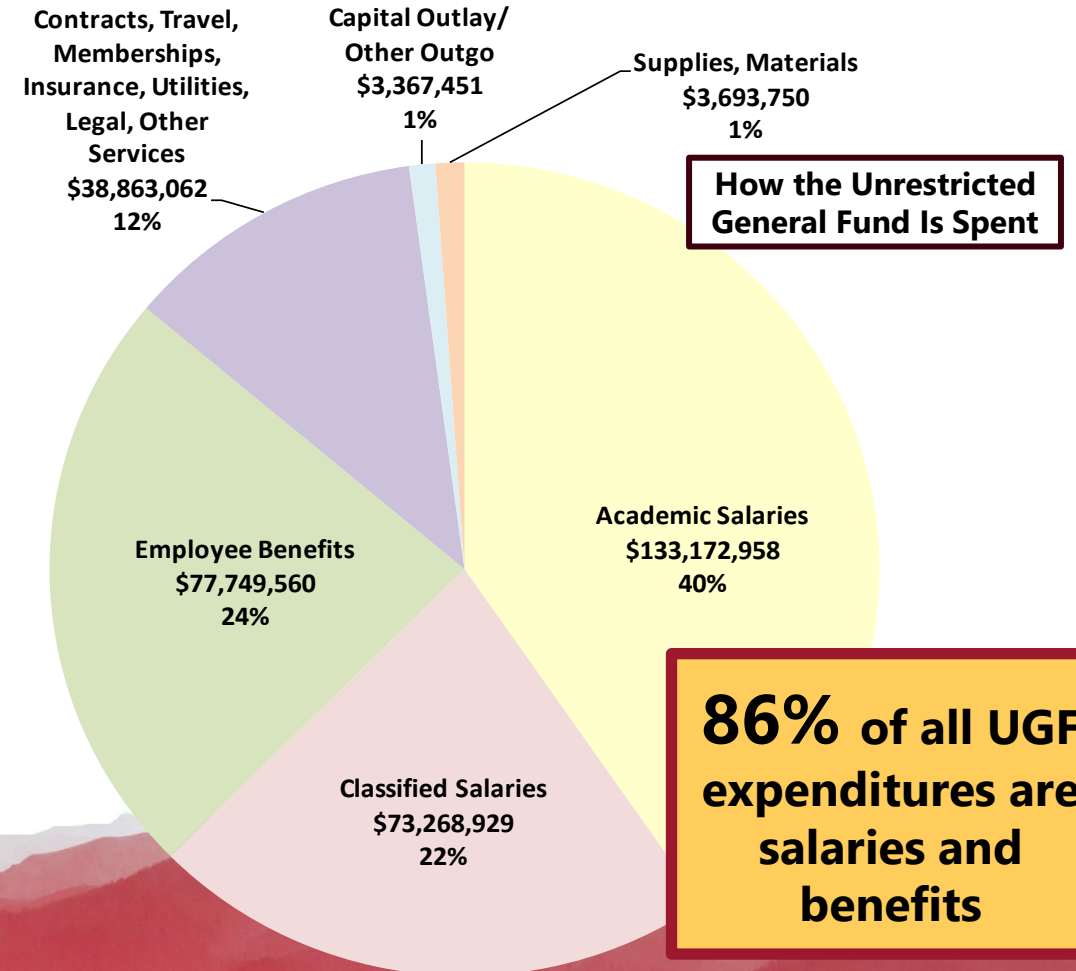
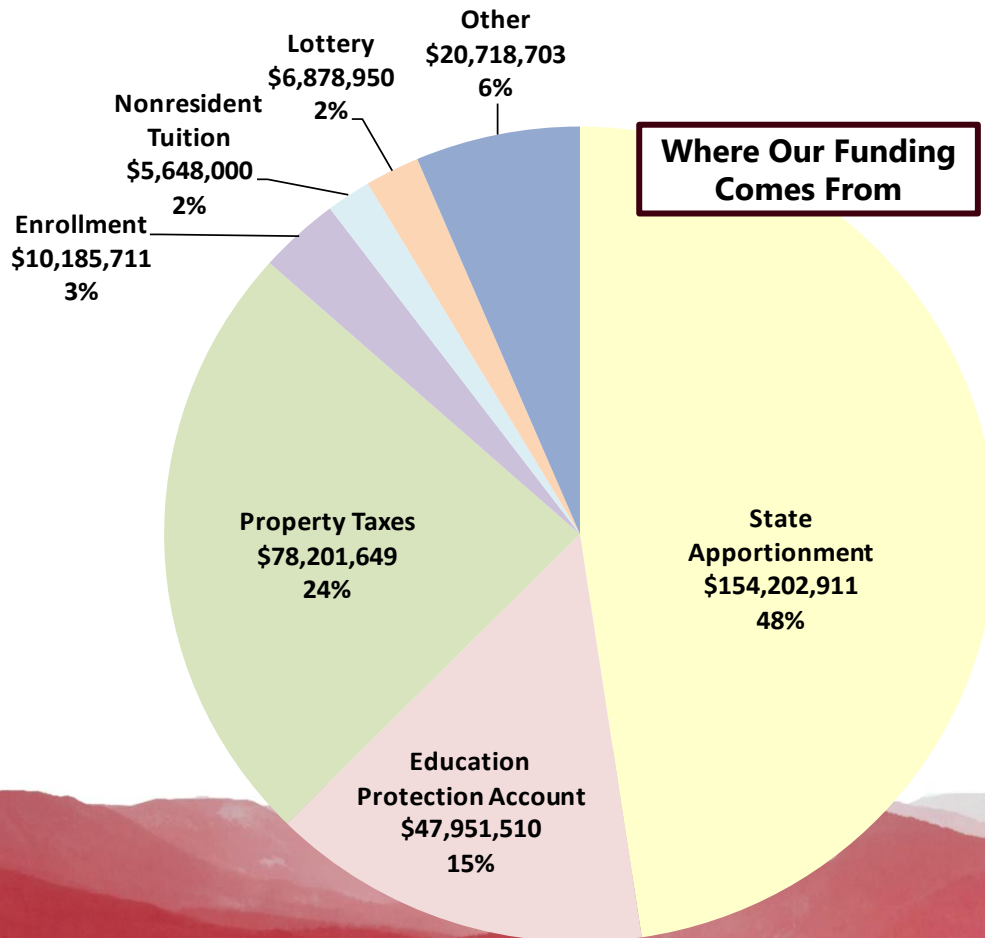
- **\$2.3M** utility shortfall
- **~\$1M** rate increases

How the General Fund Is Funded and Spent

2025-26 Unrestricted General Fund Expenditures

REVENUE TOTAL = \$323,787,434

EXPENDITURE TOTAL = \$330,115,710



86% of all UGF expenditures are salaries and benefits

Understanding Budget Pressures

While some pressures are external, the College is focusing on areas where thoughtful management and collaboration can strengthen long-term financial sustainability.

Factors We Influence

- Strategic vacancy management
- Operational efficiencies
- Review of contracts and services
- Operational policies supporting cost recovery
- Resource alignment with institutional priorities

External Factors

- State funding levels and formulas
- Energy and utility rate increases
- Limits on State-funded enrollment
- Inflation and cost pressures
- Student demand exceeding State-funded enrollment

Addressing the Budget Gap Together

Maintaining strong access for students while strengthening the College's long-term financial sustainability.

Institutional Actions

- **Utilities management and energy efficiency initiatives**
- **Operational policy updates supporting cost recovery for new infrastructure**
- **Monitoring enrollment trends and State funding alignment**
- **Strategic vacancy management and position review**

Campus Partnership

- **Thoughtful resource utilization across divisions**
- **Identifying opportunities for operational efficiencies**
- **Supporting enrollment management strategies**
- **Continued focus on student success and course access**

Anticipating Future Budget Challenges

- **Volatility in California's progressive tax structure**, including reliance on a small group of high-income taxpayers, and fluctuations in capital gains revenue.
- **Inflation**, which increases the annual operating cost of the Unrestricted General Fund.
- **Federal policy uncertainty** (Pell, TRIO, FSEOG, Adult Education funding, tariffs, immigration policies affecting international students).
- Student-Centered Funding Formula (SCFF) **COLAs are scheduled to expire** after 2025-26, removing an important revenue stabilizer for many districts.
- **Parking revenue shortfall** due to changes in campus utilization and commuting patterns.
- Growing **OPEB contributions** and **retiree health premiums** as healthcare costs increase.
- **Geopolitical instability** affecting **energy prices** and broader economic conditions.

Next Budget Milestone:
Governor's May Revision – May 2026

Questions & Discussion

Thank you for your time
and engagement!



2026-27 BUDGET DEVELOPMENT CALENDAR

DESCRIPTION OF TASK	DUE DATE
Fiscal Services Updates and Projects Personnel Budget (Changes through January 14, 2026 Board Agenda)	01/25/26
Fiscal Services Distributes Status Quo Budget Templates to Departments for Tentative Budget Changes/Analysis	03/02/26
Departments Complete Status Quo Budget Review (**Unit/Grant Review); Then Sends to Deans/Directors	03/13/26
Budget Committee communicates expected budget situation, resources, and processes	03/25/26
Deans/Directors Review and Approve Department's Status Quo Budgets (**Division/Department Budget); Then Sends to President and VPs	03/27/26
President and VPs Review and Approve Department's Status Quo Budgets (**Area/Team Budget); Then Sends to Fiscal	04/17/26
Departments Prioritize New Resources Requests for funding in Program Review (Needs Budget Calendar Integration with Program Review)	TBD
Budget Committee Reviews the Tentative Budget	06/10/26
Fiscal Services Completes the Tentative Budget and Prepares Board Agenda Item	06/15/26
Tentative Budget Submitted for Board Approval	06/24/26
Fiscal Services' Deadline for 2025-26 Year-End Closing - Internal Target to Start Closing	07/16/26
Fiscal Services' Deadline for 2025-26 Year-End Closing - Final	08/11/26
Deans/Directors Prioritize Department's New Resource Allocation Requests (Needs Budget Calendar Integration with Program Review)	TBD
President and VPs Prioritize Team's New Resource Allocation Requests (Needs Budget Calendar Integration with Program Review)	TBD
Budget Committee Reviews the Proposed Annual Budget (including the New Resources budget line items)	8/26/2026
Board of Trustees Approves Adopted Budget	09/09/26
President's Cabinet (PC) Makes Final Decision on New Resources Requests	TBD

Mt. San Antonio College

SCFF UPDATE: FY 2024-25 FY 2025-26

March 25, 2026

AD - Advance Apportionment -	July 25, 2024
P1 - First Principal Apportionment -	February 21, 2025
P2 - Second Principal Apportionment -	June 20, 2025
R1 – Early Recalculation Apportionment -	July 18, 2025
R1 – Recalculation Apportionment -	February 19, 2026

Reports can be found at the following link:

<https://www.cccco.edu/-/media/CCCCO-Website/docs/apportionment/2024-25r1-exhibitc-feb2026.pdf>

The apportionment reports constantly change and have various revisions. For example:

2024-25 Recalculation Apportionment	July 18, 2025
2024-25 Recalculation Apportionment	September 19, 2025
2024-25 Recalculation Apportionment	December 18, 2025
2024-25 Recalculation Apportionment	February 19, 2026

SCFF 2024-25 UPDATE RECALCULATION – R1

	FY 24-25 Early R1 July 2025		FY 24-25 R1 Feb 2026		Difference
Base Allocation	\$214,553,967	76%	\$212,448,873	75%	(\$2,105,094)
Supplemental Allocation	45,074,369	16%	45,074,369	16%	\$0
Student Success Allocation	24,381,225	8%	24,381,225	9%	\$0
Total Funding per SCFF	\$284,009,561	100%	\$281,904,467	100%	(\$2,105,094)
Stability Protection Adjustment	-		-		-
Total Computational Revenue (TCR)	\$284,009,561		\$281,904,467		(\$2,105,094)
Deficit	-		-		\$0
SCFF Projected/Received	284,009,561		281,904,467		(2,105,094)

(1) The College earned growth decreased by 230 FTEs (1,636 less 1,406) as other districts reported growth in the final Recalculation. The Hold Harmless Funding Floor for the District decreased from \$284,009,561 to \$281,904,467.

SCFF 2024-25 UPDATE

Floor

California Community Colleges
2024-25 Early Recalculation July 2025
Mt. San Antonio CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources					
Total Computational Revenue (TCR)					
I. Base Allocation (FTES + Basic Allocation)	\$ 214,553,967				
II. Supplemental Allocation	45,074,369				
III. Student Success Allocation	24,381,225				
	Student Centered Funding Formula (SCFF) Calculated Revenue (A) \$ 284,009,561				
	2023-24 SCFF Calculated Revenue + COLA (B) 269,987,730				
	Hold Harmless Revenue (C) 229,142,677				
	Stability Protection Adjustment -				
	Hold Harmless Protection Adjustment -				
	2024-25 TCR (Max of A, B, or C) \$ 284,009,561				
Revenue Sources					
Property Tax & ERAF	\$ 77,782,358				
Less Property Tax Excess	-				
Student Enrollment Fees	10,129,927				
Education Protection Account (EPA)	58,309,395				
State General Fund Allocation	137,787,881				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:40%;">Minimum of at least \$100 x Funded FTES</td> <td style="width:20%;">Funded FTES: 34,776.47</td> <td style="width:5%; text-align:center;">x</td> <td style="width:35%;">Rate: \$1,676.69</td> </tr> </table>		Minimum of at least \$100 x Funded FTES	Funded FTES: 34,776.47	x	Rate: \$1,676.69
Minimum of at least \$100 x Funded FTES	Funded FTES: 34,776.47	x	Rate: \$1,676.69		
State General Fund Allocation					
General Fund Allocation	\$ 135,449,228				
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	2,338,653				
Subtotal State General Fund Allocation	\$137,787,881				
Adjustment(s)	-				
State General Fund Allocation	\$137,787,881				
State General Fund Certification (Exhibit A/D)	\$135,345,977				
Balance (Refer to 2025-26 Advance Memo)	\$2,441,904				
	Available Revenue \$ 284,009,561				
	2024-25 TCR (Max of A, B, or C) 284,009,561				
	0.0000% Revenue Deficit \$ -				

Supporting Sections									
Section Ia: FTES Data and Calculations									
variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	2022-23 Applied #3	2023-24 Applied #3	2024-25 Restoration	2024-25 Decline	2024-25 Adjustment	2024-25 Applied #1	2024-25 Applied #2	2024-25 Growth	2024-25 Funded
Credit	24,629.82	23,487.64	-	-	-	23,487.64	23,868.37	-	23,868.37
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	145.51	145.51	-	-	-	145.51	145.51	298.28	443.79
CDCP	6,567.18	8,020.49	-	-	-	8,020.49	8,020.49	1,210.63	9,231.12
Noncredit	1,569.69	1,106.50	-	-	-	1,106.50	1,106.50	126.69	1,233.19
Total FTES=>>>	32,912.20	32,760.14	-	-	-	32,760.14	33,140.86	1,635.60	34,776.47

SCFF 2024-25 UPDATE RECALCULATION – R1 – FEBRUARY 2026

California Community Colleges

2024-25 Recalculation

Mt. San Antonio CCD

Exhibit C - Page 1

Total Computational Revenue and Revenue Sources	
Total Computational Revenue (TCR)	
I. Base Allocation (FTES + Basic Allocation)	\$ 212,448,873
II. Supplemental Allocation	45,074,369
III. Student Success Allocation	24,381,225
	<u>Student Centered Funding Formula (SCFF) Calculated Revenue (A) \$ 281,904,467</u>
	2023-24 SCFF Calculated Revenue + COLA (B) 269,987,730
	Hold Harmless Revenue (C) 229,142,677
	Stability Protection Adjustment -
	Hold Harmless Protection Adjustment -
	2024-25 TCR (Max of A, B, or C) \$ 281,904,467
Revenue Sources	
Property Tax & ERAF	\$ 78,201,649
Less Property Tax Excess	-
Student Enrollment Fees	9,981,997
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES Funded FTES: 34,546.79 x Rate: \$1,660.96 57,380,941
State General Fund Allocation	136,339,880
State General Fund Allocation	
General Fund Allocation	\$ 134,001,227
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	2,338,653
	<u>Subtotal State General Fund Allocation \$136,339,880</u>
Adjustment(s)	-
	<u>State General Fund Allocation \$136,339,880</u>
	<u>State General Fund Certification (Exhibit A/D) \$136,339,880</u>
	<u>Balance \$0</u>
	Available Revenue \$ 281,904,467
	<u>2024-25 TCR (Max of A, B, or C) 281,904,467</u>
	0.0000% Revenue Deficit \$ -

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3) 2024-25 Applied #2	h 2024-25 Growth	i = g + h
FTES Category	2022-23 Applied #3	2023-24 Applied #3	2024-25 Restoration	2024-25 Decline	2024-25 Adjustment	2024-25 Applied #1	2024-25 Applied #2	2024-25 Growth	2024-25 Funded
Credit	24,629.82	23,487.64	-	-	-	23,487.64	23,868.37	-	23,868.37
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	145.51	145.51	-	-	-	145.51	145.51	-	145.51
CDCP	6,567.18	8,020.49	-	-	-	8,020.49	8,020.49	1,144.15	9,164.64
Noncredit	1,569.69	1,106.50	-	-	-	1,106.50	1,106.50	261.77	1,368.27
Total FTES=>>>	32,912.20	32,760.14	-	-	-	32,760.14	33,140.86	1,405.92	34,546.79

Hold Harmless – New Floor

2024-25 Recalculation
Mt. San Antonio CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)	\$ 212,448,873
II. Supplemental Allocation	45,074,369
III. Student Success Allocation	24,381,225
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 281,904,467
2023-24 SCFF Calculated Revenue + COLA (B)	269,987,730
Hold Harmless Revenue (C)	229,142,677
Stability Protection Adjustment	-
Hold Harmless Protection Adjustment	-
2024-25 TCR (Max of A, B, or C)	\$ 281,904,467



	FY 2024-25	FY 2025-26	
SCFF Formula	[A] \$ 281,904,467	\$ 292,003,727 [A]	SCFF Formula
2023-24 SCFF Plus COLA (\$267,129,445 x 1.07%)	[B] \$ 269,987,730	\$ 288,388,270 [B]	2024-25 SCFF Plus COLA (\$281,904,467 x 2.3%)
Hold Harmless (2017-18 TCR Adjusted by COLA each Year through 2024-25)	[C] \$ 229,142,177	\$ 281,904,467 [C]	Hold Harmless (Minimum Revenue at TCR from Previous Year. Will not be adjusted by COLA.)

2025-26 First Principal
Mt. San Antonio CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)	\$ 219,184,177
II. Supplemental Allocation	47,426,415
III. Student Success Allocation	25,393,135
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 292,003,727
2024-25 SCFF Calculated Revenue + COLA (B)	288,388,270
Hold Harmless Revenue (C)	281,904,467
Stability Protection Adjustment	-
Hold Harmless Protection Adjustment	-
2025-26 TCR (Max of A, B, or C)	\$ 292,003,727

Why is the Hold Harmless important?

- It is important because the College funding will not be below the floor after 2025-26.
- The District is funded by looking at each apportionment period and choosing the higher amount when comparing the district's SCFF calculated revenue [A] against both TCR Stability [B] and the Hold Harmless [C].

	Final FY 2025-26	Scenario A Stability FY 2025-26	COLA is 2% FY 2026-27
[A] SCFF Formula	[A] \$ 292,003,727	[A] \$ 285,000,000	[A] \$ 283,000,000
[B] 2024-25 SCFF Plus COLA (\$281,904,467 x 2.3%)	[B] \$ 288,388,270	[B] \$ 288,388,270	[B] \$ 290,700,000
[C] Hold Harmless (Minimum Revenue at TCR from Previous Year. Will not be adjusted by COLA.)	[C] \$ 281,904,467	[C] \$ 281,904,467	[C] \$ 281,904,467

	Final FY 2025-26	Scenario B Stability FY 2025-26	COLA is 2% FY 2026-27
[A] SCFF Formula	[A] \$ 292,003,727	[A] \$ 275,000,000	[A] \$ 278,000,000
[B] 2024-25 SCFF Plus COLA (\$281,904,467 x 2.3%)	[B] \$ 288,388,270	[B] \$ 288,388,270	[B] \$ 280,500,000
[C] Hold Harmless (Minimum Revenue at TCR from Previous Year. Will not be adjusted by COLA.)	[C] \$ 281,904,467	[C] \$ 281,904,467	[C] \$ 281,904,467

AD - Advance Apportionment -	July 18, 2025
P1 - First Principal Apportionment -	February 19, 2026
P2 - Second Principal Apportionment -	End of June 2026
R1 – Recalculation Apportionment -	End of February 2027

Reports can be found in the following link:

<https://www.cccco.edu/-/media/CCCCO-Website/docs/apportionment/2025-26p1-exhibitc-feb2026.pdf>

SCFF 2025-26 UPDATE

FIRST PRINCIPAL APPORTIONMENT – P1

	FY 25-26 Adopted Budget		FY 25-26 P1 Actuals Feb 2026		Difference
Base Allocation	\$219,050,876	75%	\$219,184,177	75%	\$133,301
Supplemental Allocation	46,111,078	16%	47,426,415	16%	1,315,337
Student Success Allocation	25,379,827	8%	25,393,135	9%	\$13,308
Total Funding per SCFF	\$290,541,781	100%	\$292,003,727	100%	\$1,461,946
Total Computational Revenue (TCR)	\$290,541,781		\$292,003,727		\$1,461,946
3.04% Deficit	-		(8,866,332)		(\$8,866,332)
SCFF Projected/Received	290,541,781		283,137,395		(7,404,386)

(1) FTE had a slight net increase in Growth FTES.

(2) The Supplemental Allocation increased mainly due to increases in Pell counts.

(3) The Student Success Allocation had small increases and decreases in various components.

(4) The estimated 3.04% deficit reflects the timing of preliminary local revenue estimates. The CCCO expects no deficit by June 30 once updated local revenue data is received and the \$88.7M 2025–26 SCFF Governor’s Budget allocation is applied to the shortfall.



SCFF 2024-25 UPDATE

FIRST PRINCIPAL APPORTIONMENT – P1

California Community Colleges

2025-26 First Principal

Mt. San Antonio CCD

Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)			\$ 219,184,177
II. Supplemental Allocation			47,426,415
III. Student Success Allocation			25,393,135
		Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 292,003,727
		2024-25 SCFF Calculated Revenue + COLA (B)	288,388,270
		Hold Harmless Revenue (C)	281,904,467
		Stability Protection Adjustment	-
		Hold Harmless Protection Adjustment	-
		2025-26 TCR (Max of A, B, or C)	\$ 292,003,727
Revenue Sources			
Property Tax & ERAF			\$ 77,181,585
Less Property Tax Excess			-
Student Enrollment Fees			10,169,710
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 34,728.80 x Rate: \$1,370.79	47,605,742
State General Fund Allocation			148,180,358
State General Fund Allocation			
General Fund Allocation		\$ 145,787,916	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		2,392,442	
	Subtotal State General Fund Allocation	\$148,180,358	
Adjustment(s)			
	State General Fund Allocation (Includes Deferral to be Paid in 2026-27)	\$148,180,358	Available Revenue \$ 283,137,395
	State General Fund Certification (Exhibit A)	\$132,371,471	2025-26 TCR (Max of A, B, or C) 292,003,727
	Deferral Amount	\$15,808,887	3.0364% Revenue Deficit \$ (8,866,332)

