**SPECIAL INFORMATIONAL MEETING**

Mt. San Antonio College

# BUDGET COMMITTEE MEETING AGENDA

**September 2, 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 | Stephen Lancaster, Co-Chair – Academic Senate |
| Joe Dominguez, Chair – VP, Administrative Services | Tania Anders – Faculty, Academic Senate |
| Joe Louis Hernandez – Management, Student Services | Vacant – Chief Fiscal Services Officer |
| Kelly Fowler – Management, Instruction & IEC Liaison | Vacant – CSEA 651 |
| Lisa Romo – Confidential | Vacant – Management, Facilities Planning & Management |
| Madelyn Arballo – Management, SCE | Xenia Chen – Student, Associated Students |
| Mario Wu – Student, Associated Students | Yashar Rahbar – Faculty, Academic Senate |
| Miki Matsumoto – Student, Associated Students | Zak Gallegos – Classified, CSEA 262 |
| Rosa Royce – Chief Compliance and College Budget Office | **Guest:** |
| | Ambur Borth, AVP, Administrative Services |
| | Vivian Ruiz (Notes) |

**AGENDA ITEMS:**

1. **Call to Order**
2. **Proposed Adopted Budget – Informational Review and Discussion**
   - Overview of the Proposed Adopted Budget
   - Questions and Discussion
3. **Adjournment**

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

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

**September 23, 2026**

**Mt. San Antonio College**
**Special Informational Budget Committee Summary**
**September 2, 2026**
**Location: Zoom**
**Time: 3:30 p.m. – 4:30 p.m.**

**Committee Members:**

| | | | |
|---|---|---|---|
| ☒ Joe Dominguez- Co-Chair | ☒ Yashar Rahbar | ☒ Lisa Romo | |
| ☒ Stephen Lancaster, Co-Chair | ☒ Emily Woolery | ☒ Tami Pearson | ☒ Vivian Ruiz (Notes) |
| ☒ Kelly Fowler | ☒ Zak Gallegos | ☐ Mario Wu (Student) | ☒ Ambur Borth (Guest) |
| ☒ Rosa Royce | ☒ Joe Louis Hernandez | ☐ Miki Matsumoto (Student) | |
| | ☒ Tania Anders | ☐ Xenia Chen (Student) | |

| ITEM | DISCUSSION/COMMENTS | ACTION/OUTCOME |
|---|---|---|
| **1. Agenda check** | Agenda checked. | |
| 2. **Proposed Adopted Budget – Informational Review and Discussion**<br><br>**3.** | The committee received an informational presentation on the 2026–27 Adopted Budget. Key highlights included:<br><br>• Funding: The budget includes a 2.87% statutory COLA and 1.44% discretionary COLA. Additional enrollment growth funding remains subject to state recalculations.<br><br>• 2025–26 Year-End: The District closed with a fund balance of $76.5 million (22.45%).<br><br>• 2026–27 Operating Budget: Ongoing revenues of $334,980,671 and expenditures of $334,862,003 result in a projected surplus of $118,668.<br><br>• Staffing: Approximately $5.4 million is allocated for hiring prioritization and future staffing.<br><br>• Reserves: The projected ending fund balance is $67.2 million (19.24%), meeting Board Policy requirements. | Informational presentation only. No formal action was taken. |

| | | |
|---|---|---|
| | Members requested clarification regarding enrollment growth, course offerings, faculty hiring, lottery funding, and the New Resource Allocation process.<br><br>Follow-Up: Administration will improve campus communication regarding unfunded growth and course offerings, address outstanding funding questions, and continue staffing prioritization. | |

**FUTURE MEETING DATES**

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

**June 10, 2026**

# 2026-2027 Adopted Budget

## Budget Committee

**September 2, 2026**


**Joe Dominguez**
Vice President, Administrative Services

**Ambur Borth**
Associate Vice President, Administrative Services

**Rosa Royce**
Chief Compliance and College Budget Officer

# 2025-26 and 2026-27 SCFF Projections

| | FY 25-26 Adopted Budget | | FY 25-26 Early R1 Actuals | | FY 26-27 Adopted Budget 2.87% & 1.44 % Incr. Rates |
|---|---|---|---|---|---|
| Base Allocation | $219,050,876 | 75% | $223,522,112 | 75% | $233,155,829 |
| Supplemental Allocation | 46,111,078 | 16% | 47,426,415 | 16% | 49,470,627 |
| Student Success Allocation | 25,379,827 | 8% | 25,327,995 | 9% | $26,621,114 |
| **Total Funding per SCFF** | **$290,541,781** | **100%** | **$296,276,522** | **100%** | **$309,247,570** |
| **Total Computational Revenue (TCR)** | **$290,541,781** | | **$296,276,522** | | **$309,247,570** |
| **Deficit - 0.33%** | - | | **(989,886)** | | $0 |
| **SCFF Projected/Received** | **290,541,781** | | **295,286,636** | | **309,247,570** |

*(1) The Growth CAP is calculated at $5,893,350. The College has earned an estimated Growth of $8,145,987*

*(2) Per Early R1 the statewide deficit is estimated at **$989,886 or 0.33%.** The CCCCO has indicated that the deficit factor may be eliminated in February 2027 Recalculation, depending on updated statewide data and available revenues.*

***(3) Calculated on 2025-26 SCFF plus the 2.87% Statutory COLA and the 1.44% Discretionary COLA.***

**Revenue Outlook:** Mt. SAC's revenue outlook remains closely tied to Student-Centered Funding Formula performance.

# Unrestricted General Fund
# 2025-26 Adopted Budget vs. 2025-26 Actuals

| | |
|---|---|
| **2025-26 ADOPTED BUDGET - FUND BALANCE - AT 21.78%** | **$ 71,897,721** |
| **Plus: 2025-26 Unbudgeted Revenues** | |
| 2024-25 SCFF - Growth Reduction per R1 (One-time) | (2,004,391) |
| 2025-26 SCFF - Base Adj. due to reduction 2024-25 Base | (2,411,246) |
| 2025-26 SCFF - Growth Estimated Early R1 (Beyond Cap of $5,893,350) | 8,145,987 |
| 2025-26 SCFF - Statewide Deficit | (989,886) |
| Lottery Current Year/Prior Year | 425,547 |
| Interest | (706,682) |
| Investment Income at Fair Market Value | (2,380,863) |
| Nonresident Tuition International and Out-of-State | (211,107) |
| Part-time Faculty Compensation/Health/Office Hours (Current/PY Adjustment) | (351,667) |
| Miscellaneous Revenue | 329,049 |
| Revenue Generated Accounts, College Restricted | 5,103,716 |
| **Changes in 2025-26 Revenues** | **4,948,457** |
| **Plus: 2025-26 Unexpended Line Item Budgets** | |
| Unexpended Salaries and Benefits | 13,055,746 |
| 2025-26 Additional 0.7% Salary Increase for Faculty, Classified, and Confidential Employees | (1,809,705) |
| Parking Support due to Decrease in Students Face to Face Classes | (2,500,000) |
| Strategic Capital Investments | (10,000,000) |
| AB218 Childhood Sexual Assault Claims Revived Liability | (658,726) |
| Departmental Operating Budgets (Includes NRAs) | 4,825,583 |
| Revenue Generated Accounts, College Restricted | (3,221,743) |
| **Changes in 2025-26 Expenditures** | **(308,845)** |
| **VARIANCE - Unrestricted General Fund** | **4,639,612** |
| **2025-26 Ending Fund Balance - Unrestricted General Fund - 22.45%** | **$ 76,537,333** |

# Unrestricted General Fund Ongoing Revenue Budget Assumptions

**Revenue Outlook:** COLA funding and enrollment growth are the primary drivers of revenue growth.

| **Base Ongoing Revenue Budget (2025-26)** | **$317,172,721** |
|---|---|
| 2025-26 SCFF – Adjustment | (2,411,246) |
| 2025-26 SCFF – Growth Estimated – (Cap $5,893,350) | 8,145,987 |
| 2026-27 SCFF – Statutory COLA 2.87% | 8,503,136 |
| 2026-27 SCFF – Discretionary COLA 1.44% - For Paid Pregnancy Disability Leave | 4,266,382 |
| 2026-27 SCFF - Adjustment | 201,530 |
| Interest | (700,000) |
| Nonresident Tuition – International and Out-of- State | (212,000) |
| Lottery | 267,710 |
| Part-time Faculty Compensation and Health Insurance | 29,736 |
| Part-Time Faculty Office Hours | (740,512) |
| Other Miscellaneous Revenue | 457,227 |
| **Total Ongoing Revenue Budget** | **$334,980,671** |

# Unrestricted General Fund
# Ongoing Expenditure Budget Assumptions

| Base Ongoing Expenditure Budget (2025-26) | $320,281,073 |
|---|---|
| 2025-26 Additional 0.7% Salary Increase (FA, CSEA 262, CSEA 651, Confidential) | 1,809,705 |
| 2026-27 Salary Schedule Progression | 3,308,162 |
| Personnel and Benefit Changes (Positions Hired at a Lower Step) | (1,177,047) |
| 2025-26 Health and Welfare (All Employee Groups) | 1,261,654 |
| 2026-27 Salary Schedule Adjustment – Statutory COLA 2.87% - all employee groups | 7,431,456 |
| 2026-27 Discretionary COLA 1.44% - For Paid Pregnancy Disability Leave | 4,266,382 |
| PERS Employer Rate Decrease – From 26.81% to 26.40% | (298,396) |
| Unfunded Vacancies (Does not include Faculty Positions) | (9,114,756) |
| 2026-27 Hiring Prioritization (Does not include Faculty Positions) | 3,408,406 |
| 2026-27 Future Staffing | 2,000,000 |
| New Resources Allocation | 973,849 |
| International Students Program Support | 211,515 |
| Rate Driven | 500,000 |
| **Total Ongoing Expenditure Budget** | **$334,862,003** |

**Expenditure Outlook:** Personnel costs continue to represent the largest area of expenditure growth.

# 2026-27 Adopted Budget
# Unrestricted General Fund

| | |
|---|---|
| Total Ongoing Revenue | $334,980,671 |
| Total Ongoing Expenditures | ($334,862,003) |
| Ongoing Budgeted **Surplus** | **$118,668** |

# Unrestricted General Fund One-Time Revenue and Expenditure Budget Assumptions

| | |
|---|---|
| 2026-27 Growth ($97.8M Statewide, Mt. SAC Estimated Growth $4,734,647) | $- |
| Cash in County Treasury at Fair Market Value (Cash Position as of June 30, 2026) | 2,380,863 |
| **Total One-Time Revenue Budget** | **$2,380,863** |

| | |
|---|---|
| Purchases In Progress and Various Carryovers | 546,120 |
| New Resources Allocation (NRA 10 to NRA 17) | 3,448,634 |
| Compensated Absences – Due to compliance with GASB 101, pay as you go | 4,000,000 |
| Substitute Pool and Working Out-of-Class – Requires President's Cabinet approval | 1,500,000 |
| Pilot Program for Adjunct Faculty Office Hours | 92,343 |
| Sabbatical Leave Backfill | 131,898 |
| Board Election Expense | 200,000 |
| AB218 Retrospective Premium Adjustment | 500,000 |
| Auxiliary Unfunded PERS Liability | 495,340 |
| **Total One-Time Expenditure Increases** | **$10,914,335** |



**Funding Priorities:** One-time resources are being directed toward one-time strategic priorities and operational needs.

# Unrestricted General Fund – Revenue Generated Accounts – Revenue and Expenditure Assumptions

| | |
|---|---|
| 2026-27 Estimated Revenue Budgets | 2,597,208 |
| **Total Revenue Budget** | **$2,597,208** |
| 2026-27 Estimated Expenditures Budgets | 3,516,441 |
| **Total Expenditure Budget** | **$3,516,441** |

# Total Budgeted Fund Balance

**Board Policy 6250 requires the ending balance to be over 18.5%**

| | | |
|---|---|---|
| Total Estimated Expenditures | | $349,292,779 |
| Assigned Fund Balance – Emergency Funding Requests | 0.36% | 1,250,000 |
| **10% Board Policy Reserves** | **10.00%** | **$34,929,278** |
| Unassigned Fund Balance | 6.19% | 21,636,341 |
| Revenue Generated Accounts – College Restricted | 2.69% | 9,387,677 |
| **Total Budgeted Fund Balance (Over 18.5%)** | **19.24%** | **$67,203,296** |

**Reserves:** Mt. SAC remains above Board-required reserve levels.

# THANK YOU!