



MEMORANDUM

DATE: April 24, 2026
TO: Iris S. Levine
University President
VIA: Michelle Cardona
Vice President for Administration and Finance and Chief Financial Officer (CFO)
VIA: S. Terri Gomez
Provost
LMR
FROM: Lisa M. Rotunni
Executive Director, Academic Resources
IRA Advisory Committee, Co-Chair
SUBJECT: Recommended IRA Budget for 2026-27

Copies: IRA Advisory Committee
ASI Financial Services

The purpose of this memo is to formally recommend the attached Instructionally Related Activities (IRA) Budget for 2026-27. The IRA Advisory Committee voted unanimously on April 24, 2026, to endorse the attached budget for final approval by the University.

Assumptions

- IRA fee remains the same at \$20 for Fall and Spring
- A minimum balance of \$20,000 in IRA reserve
- Enrollment for 2026-27 as projected by the University and deflated by 1.5%

Overview

- Projected IRA fee income: \$1,052,700
- Existing IRA reserves available to allocate: \$241,788
- Total funding available: \$1,294,488
- ASI Fee to the University for IRA administrative support: \$140,000
- Scholarships for student members of the IRA Advisory Committee and the Fee Advisory Committee: \$10,800
- Minimum IRA Reserves: \$20,000
- Total budget recommended for thirty-one Instructionally Related Activities: \$1,123,526
- Resulting IRA reserve balance: \$20,162
(minimum required \$20K plus unallocated \$162)

Funds unspent during the 2025-26 year will increase the IRA reserve balance as we go into next year, assuring reasonable emergency support.

New Activities

One new activity has been recommended for budgeting and future eligibility. Based on presentations to the Committee, this activity was voted to be consistent with campus standards for IRA funding. Approval of this budget is also approval of this activity for future eligibility:

- Bee Science – *Plant Science management and care for on-campus bee-hives*
- Amount of total allocation recommended for new fee- funded Activities: \$8,650

Budget Development and Funds Management

Activities annually present budget requests and a narrative describing the activity, learning outcomes, and assessment plans and outcomes. The materials are scored on a rubric. Three committee members are assigned to score each request. When necessary, the committee proceeds based on a minimum of 2 scores which are in good agreement. Resulting scores are used to rank activities into three tiers, with budget outcomes more favorable for the higher tier.

Funding available for allocation was 99.4% of activity budgets last year, and 56.5% of the budget requests. Because the total funding available was very similar to last year, the committee decided to base the new budget for each activity on the budget allocated in the prior year. The majority of activities will receive the same budget as last year. Activities in the top tier will receive a 4% budget increase. Activities in the bottom tier will receive a 4% decrease. The committee believes this year-to-year consistency will better set funding expectations and be easier to explain. The approach is highly recommended for future years.

Controls are in place to manage the uncertainty of enrollment projections for next year:

- Enrollment projections are deflated by 1.5% when determining available funding.
- IRA allocations are always distributed as 70% of the budget in the fall and 30% in the spring after the annual enrollment totals have been confirmed.

During the year, ASI Financial Services will approve revisions to group budgets that remain in keeping with the original goals. The committee will review more significant revisions to the scope. Emergency requests for additional funding will be reviewed by the committee and may be approved if they can be supported by available reserves.

Approvals

We look forward to the University's favorable consideration of the recommended 2026-27 IRA Budget and final approval by Interim University President Iris S. Levine on or before June 30, 2026. This will ensure the availability of these funds to the IRA-recognized groups soon after the start of the next fiscal year.

Lisa M. Rotunni, Executive Director of Academic Resources / IRA Advisory Committee Co-Chair and Ivonne Cabezas, ASI Associate Director of Financial Services would be pleased to address any questions or comments. Thank you for your consideration.



Reviewed by:

E. Roosa Millar

Elizabeth Roosa Millar (May 4, 2026 15:47:40 PDT)

Dr. Liz Roosa Millar
ASI Executive Director

05/04/2026

Date

Approved by:

Michelle Cardona

Michelle Cardona
Interim Vice President for Administration and Finance
and Chief Financial Officer (CFO)

05/04/2026

Date

S. Terri Gomez Digitally signed by S. Terri Gomez
Date: 2026.05.12 15:23:52 -07'00'

S. Terri Gomez
Provost and Vice President for Academic Affairs

05/12/2026

Date

Dr. Iris S. Levine, Interim Digitally signed by Dr. Iris S. Levine,
Interim President, Cal Poly Pomona
Date: 2026.05.18 22:16:24 -07'00'
President, Cal Poly Pomona

Dr. Iris S. Levine
Interim University President

5/18/26

Date

Budget Year 2026-27
Fee Income and Fund Summary

Fee Revenues	2025-2026 (projections)			2026-2027 (Budget)			
Quarter	EPG Proj	IRA Fee	IRA Fee Revenue	EPG Proj	EPG 1.5%	IRA Fee	Total Fee Revenue
Fall	27,221	\$ 20.00	544,420	27,453	27,041	\$ 20.00	540,820
Spring	26,069	\$ 20.00	521,380	25,984	25,594	\$ 20.00	511,880
Totals		\$ 40.00	\$ 1,065,800			\$ 40.00	\$ 1,052,700

Beginning IRA Fund Balance	\$ 550,400	\$ 241,788
Total Annual Funding	\$ 1,616,200	\$ 1,294,488

Fixed Expenses		
ASI Administrative Fee	140,000	140,000
IRA Scholarships	10,800	10,800
IRA Reserves	20,000	20,000
Totals	\$ 170,800	\$ 170,800

Available for Allocation	\$ 1,445,400	\$ 1,123,688
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Allocations		
IRA Annual Allocations	\$ 1,122,785	\$ 1,123,526
<i>Inactive Activities (EML Peru)</i>	\$ 16,065	
Mid-Year Budget Allocations		
AATEEP	\$ 22,739	
Model OAS	\$ 9,145	
FSAEE	\$ 7,500	
Dance	\$ 6,508	
Baja SAE	\$ 8,000	
Music Board (Piano)	\$ 8,000	
CPP Bands	\$ 5,000	
Theatre	\$ 7,800	
Music Board (Orchestra)	\$ 2,200	
Athletics	\$ 20,000	
	\$ 96,892	
Ending IRA Fund Balance	\$ 241,788	\$ 162

^a Projected enrollment from University EPG reduced by 1.5% to allow for bank charges and fee waivers.

INSTRUCTIONALLY RELATED ACTIVITIES
Budget Year 2026-27

Tier 1 104%
 Tier 2 100%
 Tier 3 96%

Groups	2023-24			2024-25			2025-26			2026-27						
	Budget Request	Tier	IRA Committee Allocation	Budget Request	Tier	IRA Committee Allocation	Budget Request	Tier	IRA Committee Allocation	Budget Request	Other Revenue	Total Budget	Variance 2026-27 Request relative to 2025-26 Allocation	Recommended Allocation	Tier	
1 ALCA Team	30,000	2	26,501	30,000	3	\$ 7,288	47,380	2	7,652	28,820	-	28,820	21,168	376.62%	\$ 7,346	3
2 Asian American Transnational Educational	58,540	3	41,344	80,000	2	\$ 22,739	41,344	3	21,465	40,000	20,000	60,000	18,535	186.35%	\$ 21,465	2
3 Athletics - Championships	175,000	2	149,684	200,000	1	\$ 98,792	200,000	2	103,731	200,000	50,000	250,000	96,269	192.81%	\$ 103,731	2
4 Baja SAE	75,571	1	65,736	165,143	1	\$ 43,386	70,000	1	48,809	97,000	15,000	112,000	48,191	198.73%	\$ 50,762	1
5 Bee Science	-	-	-	-	-	\$ -	-	-	-	8,650	-	8,650	8,650	0.00%	\$ 8,650	2
6 Biological Sciences Field Course Committee	37,718	1	33,332	39,405	1	\$ 21,999	34,176	1	24,749	37,090	61,085	98,175	12,341	149.87%	\$ 25,739	1
7 BioTrek	30,000	3	26,026	20,040	2	\$ 10,020	12,000	2	10,020	12,520	-	12,520	2,500	124.95%	\$ 10,020	2
8 Bronco Star	-	-	-	-	-	-	62,000	1	45,000	48,568	-	48,568	3,568	107.93%	\$ 46,800	1
9 CPP Bands	-	-	-	-	-	-	95,000	2	65,000	95,000	10,000	105,000	30,000	146.15%	\$ 67,600	1
10 Dance	18,750	2	15,556	18,750	3	\$ 4,278	15,850	2	4,492	18,550	1,000	19,550	14,058	412.97%	\$ 4,492	2
11 Dia De los Muertos/ Day of the Dead	24,800	1	19,668	24,500	2	\$ 10,817	15,000	2	10,817	15,000	5,000	20,000	4,183	138.67%	\$ 10,384	3
12 Diversity Ambassadors	45,000	2	38,969	43,469	2	\$ 21,433	38,969	3	20,290	26,000	2,000	28,000	5,710	128.14%	\$ 19,478	3
13 ENV Research Program in China	80,000	2	74,100	82,800	2	\$ 40,755	124,383	1	45,849	127,695	150,000	277,695	81,846	278.51%	\$ 45,849	2
14 Event Planning COM 4446	-	-	-	11,218	2	\$ 5,609	12,470	2	5,889	12,387	5,000	17,387	6,498	210.33%	\$ 6,125	1
15 Formula SAE Electric	74,283	2	70,569	70,921	3	\$ 17,730	103,419	1	20,947	92,383	10,325	102,708	71,436	441.03%	\$ 20,947	2
16 Formula Society of Automotive Engineers	236,212	1	147,000	359,732	2	\$ 80,850	278,706	1	90,956	141,947	-	141,947	50,990	156.06%	\$ 90,956	2
17 Horse Show Team	146,200	1	113,873	209,000	2	\$ 62,630	106,600	1	70,459	129,000	8,000	137,000	58,541	183.09%	\$ 70,459	2
18 Intercollegiate Aerospace Engineering Student Activities	67,000	1	61,288	87,000	3	\$ 16,854	49,500	2	17,697	60,500	6,000	66,500	42,803	341.87%	\$ 17,697	2
19 Landscape Architecture Italy Program	22,500	2	21,375	21,375	1	\$ 12,825	21,375	3	12,543	25,216	-	25,216	12,673	201.04%	\$ 12,041	3
20 Livestock	91,500	2	67,460	85,000	3	\$ 18,551	49,950	2	19,479	68,000	8,000	76,000	48,521	349.09%	\$ 20,258	1
21 Mock Trial Association	51,528	3	39,864	51,685	3	\$ 10,963	45,891	3	10,866	11,000	-	11,000	134	101.23%	\$ 10,866	2
22 Model Organization of American States	18,000	1	17,090	18,200	2	\$ 9,100	20,700	1	10,238	20,050	-	20,050	9,813	195.85%	\$ 10,238	2
23 Music Board	173,025	1	154,013	178,332	2	\$ 84,707	116,390	1	87,293	121,123	-	121,123	33,831	138.76%	\$ 87,293	2
24 NMUN - National Model United Nations	63,831	1	58,225	65,155	2	\$ 32,024	44,105	1	33,079	44,105	12,248	56,353	11,026	133.33%	\$ 34,402	1
25 Paris Study Abroad	-	-	-	135,850	1	\$ 81,510	138,115	2	85,586	131,606	5,000	136,606	46,020	153.77%	\$ 85,586	2
26 Poly Post	144,685	1	135,660	146,225	1	\$ 87,735	147,314	1	98,702	144,796	74,000	218,796	46,094	146.70%	\$ 98,702	2
27 Rebound Scholars	24,094	1	20,957	34,200	3	\$ 5,763	24,759	1	6,484	29,039	-	29,039	22,555	447.89%	\$ 6,484	2
28 Rose Float	68,425	2	57,466	70,550	1	\$ 37,927	56,900	2	39,824	48,550	113,000	161,550	8,726	121.91%	\$ 41,417	1
29 Theatre - Drama	98,500	2	82,365	105,565	1	\$ 54,361	92,240	2	57,079	97,730	6,000	103,730	40,651	171.22%	\$ 57,079	2
30 Turf and Irrigation	21,125	1	21,125	20,200	3	\$ 5,050	24,960	3	5,050	24,100	-	24,100	19,050	477.23%	\$ 5,050	2
31 Undergraduate Missiles, Ballistics, and Rocketry Assoc (UMBRA)	-	-	-	52,202	1	\$ 31,321	42,795	3	26,677	33,848	1,000	34,848	7,171	126.88%	\$ 25,610	3
Total IRA Allocations	1,909,429		1,588,917	2,480,342		958,123	2,169,091		1,122,785	1,990,272	562,658	2,552,930	867,487	177.26%	\$ 1,123,526	
Total Funds Available for Allocation	1,785,434		1,785,434	960,671		960,671	1,130,200		1,130,200	1,123,688	-	-	-		\$ 1,123,688	