

## MEMORANDUM

**DATE:** May 19, 2025  
**TO:** Dr. Soraya M. Coley  
University President  
**VIA:** Michelle Cardona  
Vice President for Administration and Finance and Chief Financial Officer (CFO)  
**VIA:** S. Terri Gomez  
Provost  
**FROM:** Lisa M. Rotunni  
Lisa M. Rotunni  
Executive Director, Academic Resources  
IRA Advisory Committee, Co-Chair  
**SUBJECT:** Recommended IRA Budget for 2025-26

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The purpose of this memo is to formally recommend the attached Instructionally Related Activities (IRA) Budget for 2025-26. The IRA Advisory Committee voted on April 25, 2025, to endorse the attached budget for final approval by the University.

### Assumptions

- IRA fee remains the same at \$20 for Fall and Spring
- ASI Administrative fee from the University remains the same at \$140,000
- Annual allocation of \$10,800 for scholarships for student leaders
- A minimum balance of \$20,000 in IRA reserve
- Enrollment for 2025-26 as projected by the University and deflated by 1.5%

### Overview

- Projected IRA fee income: \$1,044,340
- Existing IRA reserves available to allocate: \$256,660
- Total funding available: \$1,130,200
- IRA administrative support: \$140,000
- Scholarships for student members of the IRA Advisory Committee and the Fee Advisory Committee: \$10,800
- Total budget recommended for thirty-one Instructionally Related Activities: \$1,122,785
- Amount of total recommended for new fee- funded Activities: \$110,000
- Resulting IRA reserve balance (minimum required \$20K plus unallocated \$7,415): \$27,415

Funds unspent during the 2024-25 year will increase the IRA reserve balance as we go into next year, assuring reasonable emergency support.

### New Activities

Two new activities have been recommended for budgeting and future eligibility. Based on presentations to the Committee, these activities were voted to be consistent with campus standards for IRA funding. Approval of this budget is also approval of these activities for future eligibility:

- Bronco STAR – Aerospace Engineering project development activity
- CPP Bands – Wind Ensemble and Symphonic Winds performance, travel and master classes

#### 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 by a minimum of 3 committee members. Resulting scores are ranked into tiers. A percentage of the budget requested is assigned to each tier. Percentages are adjusted so that the recommended allocation does not exceed available funding. This year, the committee also imposed the restriction that budget requests would be limited to no more than 50% more than the funding received in the prior year.

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.

#### Concerns for the Future

The Committee this year expressed concern that the Instructionally Related Activities fee does not provide sufficient funding to appropriately support the wide range of activities on our polytechnic campus. The fee has not increased in decades. The number of activities has increased over time, from sixteen in 2006 to twenty-six in 2020 to thirty-one for 2025. Costs are also increasing annually. Activities are forced to increase their efforts to achieve donations and seek other funding, including requiring the student participants to cover more of their own costs. The Committee this year strongly recommends that the Committee next year consider pursuing one or more of these possibilities:

- Preparing to conduct a referendum to increase the fee.
- Removing activities from eligibility based on the quality of their budget request submissions.
- Developing a specific Cal Poly Pomona definition for Instructionally Related Activities that may remove some eligibility and restrict future additions.

#### Approvals

We look forward to the University's favorable consideration of the recommended 2025-26 IRA Budget and final approval by Dr. Soraya Coley, University President, on or before June 30, 2025. 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*

Dr. Liz Roosa Millar  
ASI Executive Director

5-28-2025

Date

Approved by:

*Michelle Cardona*

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

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06/03/2025

Date

Date

Dr. Soraya M. Coley  
University President

Date

**Budget Year 2024-25**  
**Fee Income and Fund Summary**

<b>Fee Revenues</b>	<b>2024-2025 (projections)</b>			<b>2025-2026 (Budget)</b>			
<b>Quarter</b>	<b>EPG Proj</b>	<b>IRA Fee</b>	<b>IRA Fee Revenue</b>	<b>EPG Proj</b>	<b>EPG 1.5%</b>	<b>IRA Fee</b>	<b>Total Fee Revenue</b>
Fall	27,196	\$ 20.00	543,920	27,615	27,201	\$ 20.00	544,020
Spring	25,600	\$ 20.00	512,000	25,397	25,016	\$ 20.00	500,320
<b>Totals</b>		<b>\$ 40.00</b>	<b>\$ 1,055,920</b>			<b>\$ 40.00</b>	<b>\$ 1,044,340</b>

<b>Expenses</b>		
ASI Administrative Fee	140,000	140,000
IRA Scholarships	10,800	10,800
IRA Reserves	20,000	20,000
Approved Allocation	-	-
<b>Totals</b>	<b>\$ 170,800</b>	<b>\$ 170,800</b>

<b>Operating Funds Available for Allocation</b>	<b>\$ 885,120</b>	<b>\$ 873,540</b>
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<b>Funds for Allocation</b>			
Beginning IRA Fund Balance	\$ 122,831		\$ 256,660
Operating Funds for Allocation	\$ 885,120		\$ 873,540
FY 2023-24 Unspent Funds	\$ 256,856		
<b>Total Funds Available for Allocation</b>	<b>\$ 1,264,807</b>		<b>\$ -</b>
<b>Approved IRA Allocations</b>	<b>\$ 958,123</b>		<b>-</b>
<b>Mid-Year Budget Allocations</b>			<b>-</b>
Diversity Ambassadors	\$ 6,000		
Formula SAE Electric	\$ 14,000		
Mock Trial	\$ 5,000		
Model OAS	\$ 5,024		
Athletics Championships - Tentative	\$ 20,000		
	<b>\$ 50,024</b>		
<b>Ending IRA Fund Balance</b>	<b>\$ 256,660</b>		<b>\$ 1,130,200</b>

<sup>a</sup> Projected enrollment from University EPG reduced by 1.5% to allow for bank charges and fee waivers.

## INSTRUCTIONALLY RELATED ACTIVITIES

## Budget Year 2025-26

Tier 1  
75%  
Tier 2  
70%  
Tier 3  
60%

Groups	2022-23		2023-24		2024-25		2025-26					
	Budget Request	IRA Committee Allocation	Budget Request	IRA Committee Allocation	Budget Request	IRA Committee Allocation	Budget Request	Other Revenue	Total Budget	Variance 2025-26 Request over 2024-25 Allocation	Recommended Allocation	Tier
1 ALCA Team	30,000	25,793	30,000	\$ 26,501	30,000	\$ 7,288	47,380	-	47,380	40,092	\$ 550,12%	2
2 Asian American Transnational Educational	64,240	33,336	58,540	\$ 41,344	80,000	\$ 22,739	41,344	12,000	53,344	18,605	\$ 81.82%	3
3 Athletics - Championships	175,000	140,125	175,000	\$ 149,684	200,000	\$ 98,792	200,000	50,000	250,000	101,208	\$ 102.45%	2
4 Baja SAE	67,715	55,902	75,571	\$ 65,736	165,143	\$ 43,386	70,000	30,000	100,000	26,614	\$ 61.34%	1
5 Biological Sciences Field Course Committee	30,836	28,945	37,718	\$ 33,332	39,405	\$ 21,999	34,176	38,995	73,171	12,177	\$ 55.35%	1
6 BioTrek	33,600	27,835	30,000	\$ 26,026	20,040	\$ 10,020	12,000	-	12,000	1,980	\$ 19.76%	2
7 Bronco Star *							62,000	-	62,000	62,000	\$ 0.00%	0
8 CPP Bands *							95,000	-	95,000	95,000	\$ 0.00%	0
9 Dance	16,550	14,000	18,750	\$ 15,556	18,750	\$ 4,278	15,850	2,700	18,550	11,572	\$ 270.50%	2
10 Dia De los Muertos/ Day of the Dead	16,600	14,535	24,800	\$ 19,668	24,500	\$ 10,817	15,000	4,000	19,000	4,183	\$ 38.67%	2
11 Diversity Ambassadors	42,000	37,040	45,000	\$ 38,969	43,469	\$ 21,433	38,969	2,000	40,969	17,536	\$ 81.82%	3
12 EML Study Abroad	32,800	32,800	33,142	\$ 29,674	30,600	\$ 15,300	36,800	-	36,800	21,500	\$ 140.52%	2
13 ENV Research Program in China	80,000	76,000	80,000	\$ 74,100	82,800	\$ 40,755	124,383	150,000	274,383	83,628	\$ 205.20%	1
14 Event Planning COM 4446					11,218	\$ 5,609	12,470	2,000	14,470	6,861	\$ 122.32%	2
15 Formula SAE Electric		-	74,283	\$ 70,569	70,921	\$ 17,730	103,419	5,000	108,419	85,688	\$ 483.29%	1
16 Formula Society of Automotive Engineers	117,588	73,930	236,212	\$ 147,000	359,732	\$ 80,850	278,706	-	278,706	197,856	\$ 244.72%	1
17 Horse Show Team	116,200	81,546	146,200	\$ 113,873	209,000	\$ 62,630	106,600	8,000	114,600	43,970	\$ 70.21%	1
18 Intercollegiate Aerospace Engineering Student Activities	66,500	55,575	67,000	\$ 61,288	87,000	\$ 16,854	49,500	6,000	55,500	32,646	\$ 193.70%	2
19 Landscape Architecture Italy Program	26,000	24,125	22,500	\$ 21,375	21,375	\$ 12,825	21,375	-	21,375	8,550	\$ 66.67%	3
20 Livestock	69,100	50,521	91,500	\$ 67,460	85,000	\$ 18,551	49,950	5,000	54,950	31,399	\$ 169.25%	2
21 Mock Trial Association	38,933	37,058	51,528	\$ 39,864	51,665	\$ 10,963	45,891	-	45,891	34,928	\$ 318.62%	3
22 Model Organization of American States	18,000	16,179	18,000	\$ 17,090	18,200	\$ 9,100	20,700	-	20,700	11,600	\$ 127.47%	1
23 Music Board	170,325	135,000	173,025	\$ 154,013	178,332	\$ 84,707	116,390	-	116,390	31,683	\$ 37.40%	1
24 NMUN - National Model United Nations	54,416	52,619	63,831	\$ 58,225	65,155	\$ 32,024	44,105	12,248	56,353	12,081	\$ 37.73%	1
25 Paris Study Abroad					135,850	\$ 81,510	138,115	5,000	143,115	56,605	\$ 69.45%	2
26 Poly Post	131,235	126,635	144,685	\$ 135,660	146,225	\$ 87,735	147,314	74,000	221,314	59,579	\$ 67.91%	1
27 Rebound Scholars	17,820	17,820	24,094	\$ 20,957	34,200	\$ 5,763	24,759	-	24,759	18,996	\$ 329.61%	1
28 Rose Float	66,710	52,555	68,425	\$ 57,466	70,550	\$ 37,927	56,900	109,500	166,400	18,973	\$ 50.02%	2
29 Theatre - Drama	87,214	74,900	98,500	\$ 82,365	105,565	\$ 54,361	92,240	5,500	97,740	37,879	\$ 69.68%	2
30 Turf and Irrigation	30,270	24,828	21,125	\$ 21,125	20,200	\$ 5,050	24,960	-	24,960	19,910	\$ 394.26%	3
31 Undergraduate Missiles, Ballistics, and Rocketry Assoc (UMBRA)					52,202	\$ 31,321	42,795	12,000	54,795	11,474	\$ 36.63%	3
32 Ethics Bowl No Budget Submission for 25-26					23,225	\$ 5,806	-	-	-	(5,806)	\$ -100.00%	0
33 Kwai'ity - No Budget Submission for 2025-26					-	\$ -	-	-	-	-	\$ 0.00%	0
Total IRA Allocations	1,599,652	1,309,600	1,917,779	\$ 1,596,850	2,480,342	\$ 958,123	2,169,091	533,943	2,703,033	1,210,968	\$ 128.89%	
Total Funds Available for Allocation	1,644,528	1,644,528	1,785,434	\$ 1,785,434	960,671	\$ 960,671	1,130,200	-	-	-	\$ 1,130,200	