Mt. Diablo Unified School District
Budget Advisory Committee (BAC)
Meeting Minutes

Date: Tuesday, March 17, 2026
Time: 5:00 PM
Location: Dent Center, 1936 Carlotta Drive, Concord, CA 94519

Committee Purpose (Board Approved 12/12/06):
The BAC is a 15-member committee advising the Superintendent on budget-related matters with the purpose to:

(a) Understand the budget development process
(b) Recognize how the budget reflects district educational programs
(c) Communicate budget components to constituents
(d) Provide input on budget enhancements and reductions

Note: Membership reduced to 15 in 2022 by the Governing Board (Measure A representative position eliminated)

BAC Members:

- ☐ Leah O'Kelley, Local 1 CST ('28)
- ☐ Alex Zablah, Teamsters ('28)
- ☐ Kipp Penovich, MDEA ('28)
- ☐ John Ferrante, Measure J ('28)
- ☑ Lisa Buffum, CAC ('28)
- ☑ Joanne Durkee, (Mayo) ('28)
- ☑ Lloyd Mason, (Mason) ('28)
- ☑ Heather Martin, (Khaund) ('28)
- ☑ Marc Joffe, (McDougall) ('28)

Board Liaisons:

- ☐ Keisha Nzewi (Board Member)
- ☑ Tom McDougall (Board Member)

Staff:

Gustavo Aguilera, Executive Director of Fiscal Services
Brenda Barbera, Director of Budget, Accounting and Fiscal Compliance
Anastasia Carter, Administrative Assistant

Agenda:

1.0 Call to Order / Welcome / Introductions (5 minutes)
The meeting was called to order at 5:00 PM by Gustavo Aguilera. Mr. Aguilera requested that members introduce themselves and identify the organization or group they represent.

2.0 Public Comment
(*Members of the public may address the committee. Time limits may apply).*
There were no public comments.

3.0 Discussion/Presentation: Mt. Diablo Unified School District's 2025-26 2nd Interim Report
Gustavo Aguilera explained the components of Form 01, including the Unrestricted Budget, Restricted Budget, and Summary. He confirmed that the District received a positive certification, indicating that it meets financial obligations for the current year and the two subsequent years.
He highlighted a small unassigned unrestricted balance of $257,638 and noted that the District is maintaining the required 3% reserve for economic uncertainty. Projected multi-year deficits were discussed as shown in Column D, with a larger deficit projected for 2027-28 and a reduced deficit in 2028-29 following planned adjustments and ERP conversion impacts.
Mr. Aguilera reviewed the revenue and expenditure details, including LCFF, federal, state, and local sources. He reiterated that interim reports are recalculated each reporting cycle and that future projections will be affected by additional reductions, updated revenue information, and the May Revision.

4.0 Discussion: Upcoming cycle in Fiscal Year
The Fiscal Department reported that work is underway to prepare for year-end closing in order to finalize actuals and reduce projected deficits. Financial figures will continue to change as actual expenditures are recorded and updated revenue information from the May Revision becomes available.
The fiscal team will review and clean up accounting entries, reconcile position control, and refine revenue and expenditure coding.
Action items discussed included:Continuing communication with school sites and departments; Completing requisition cleanup by the April deadline; Producing updated interim and budget development projections; Preparing potential reduction proposals for Board consideration.

5.0 Discussion/Approval: Approval of January 27, 2026 Meeting Minutes
Joanne made a motion to approve the minutes, and Heather seconded the motion. Minutes were approved.

6.0 Planning: Agenda Preparation for Next Meeting
The next meeting was moved from May 19 and is now scheduled for April 20, 2026.

7.0 Adjournment
The meeting was adjourned at 5:59 pm.

Upcoming Meetings:

Date:	Monday, April 20, 2026
Time:	5:00 PM
Location:	Boardroom, Dent Center 1936 Carlotta Drive Concord, CA 94519

Respectfully submitted,
Anastasia Carter