



PGC Budget Committee Meeting

October 31, 2023 1:00 PM – 3:00 PM

MINUTES

Member of Budget Committee: Adil Ahmed (Chair), Garth Kwiecien (A), Linda Wu (A) Susana Atwood (F), Ekaterina (Katia) Fuchs (F), Jessica Buchsbaum (F), Maria Salazar- Colon (C), Michael Snider (C), David Delgado (C), Emily Oryall (S), Samin Amin (S)

Alternates: John Halpin (A), Maria D’Souza (A), E. Simon Hanson (F), Doug Orr (F), Joe Reyes (F), Vaishali Jogi (C) Gudu Kere (C), Silvia Urrutia (C) Shannon Rouchon (S)

Members Present: Adil Ahmed (Chair), Garth Kwiecien (A), Linda Wu (A), Susana Atwood (F), Ekaterina (Katia) Fuchs (F), Jessica Buchsbaum (F), David Delgado (C)

Alternates Present: John Halpin(A), Joe Reyes(F), Vaishali Jogi(C), Gudu Kere(C), Silvia Urrutia (C)

Members Absent: Emily Oryall (S), Samin Amin (S), Shannon Rouchon(S)

Meeting Called to Order at 1:05 PM

No.	Item	Discussion/Outcome
1.	Introductions & Roll Call	Roll Call was taken.
2.	Approval of agenda	VCFA Office Rep. asked for a motion to approve the agenda. Committee member Buchsbaum moved to approve the agenda. Committee member Fuchs seconded the motion. All those in Favor said “Aye” agenda was approved.
3.	Minutes	VCFA Office Rep. asked for a motion to approve the September 19, 2023 minutes. Committee Chair Ahmed moved the September 19, 2023 minutes. Committee member Wu seconded the motion. All those in Favor said “Aye” September 19, 2023 minutes were approved. VCFA Office Rep. asked for a motion to approve the October 10, 2023 minutes. Committee member Atwood moved the October 10, 2023 minutes. Committee Chair Ahmed seconded the motion. All those in Favor said “Aye” October 10, 2023 minutes were approved.
4.	Public Comment	<ul style="list-style-type: none"> • No public comment
5.	Report from Constituent Groups	<ul style="list-style-type: none"> • Associated Students – No report. • Academic Senate – Committee Member Buchsbaum highlighted that a presentation was given by her and Noncredit faculty members to review various aspects of noncredit as well as how funding works. She was delighted that this item was on the agenda for this meeting and looks forward towards to the discussion. She wasn’t sure what was going to be discussed

		<p>regarding AEP grant funding but hopes that in further discussions that would occur about the AEP Grant funding overview would also include Stephanie Chenard who runs the program.</p> <ul style="list-style-type: none"> • Admin Association – No Report. • AFT – Committee Member Atwood expressed her enthusiasm that the committee will be discussing the budget and the 311 report to prepare for next fiscal year. She looks forwards to discussing the budget calendar. She was delighted to see that the items from a previous meeting would be discussed Noncredit revenue and expenditures, OPEB Review. • Classified Senate – No Report. • SEIU – No Report.
6.	<p>New Items</p> <ul style="list-style-type: none"> • Monthly Forecast Update • 311 Report Discussion 	<p><i>Monthly Forecast Update</i></p> <p>Committee Member Wu provided a monthly forecast update. She continued to open up the discussion with the committee to get feedback or questions they may have regarding the summary.</p> <p>Committee member Atwood asked if the District could include a projection year to date column which was done in previous years. She finds that this information was the most useful to have while reviewing the forecast.</p> <p>Committee Chair Ahmed stated that the District would look into adding a column that would reflect information requested or provide projections for coming months moving forward. Committee member Atwood suggested that she could email an example to Chair Committee Ahmed and Committee member Wu to review. He continued to explain how he organizes his projections and how the District could include the information moving forward.</p> <p>Committee Member Atwood highlighted in the transfers out section of the forecast there is \$19.8M and a portion of it was undetermined and another portion is still a transfer out. She stated that this spreadsheet doesn't reflect that information.</p> <p>Committee Chair Ahmed asked if she was talking about budget or actuals. Committee Member Atwood stated that she was talking about the budget. Chair Committee Ahmed stated he would make the necessary modifications to unallocated cost. He explained that the Board wanted to allocate some of the funds to cafeteria, bookstore and OPEB. So the remaining should be unallocated and the Budget Division will make modifications to the report.</p> <p>Committee member Wu suggested that instead of using actual figures from prior or the pre pandemic period, we look at the monthly spending trends to see where the peak months may be. Then, we can take our year</p>

to date actuals and apply it to the trend to see what it may look like. Committee member Atwood suggested that the District could take last year and look at the percentage spent in each category and use that as a way to estimate. Committee member Wu also suggested that the committee could look at high level list of assumptions that could be used to help guide this conversation further.

311 Report Discussion

Committee Chair Ahmed asked Committee Atwood to express her concerns about the 311 report. She highlighted the 311 report and raised concerns about a committed amount transferred from our old Board of 5% as a Board designated saving amount. She continued to explain that she compared it to last year 311 and the line item wasn't itemized as it was last year and suggested to continue that practice moving forward. She highlighted the Annual Financial and Budget General Fund Data and expressed concerns about Mission campus no longer being on this ledger. She suggested that from an ACCJC stand point it would look better if they put it back into the general fund. She highlighted the reasons upon why she thought it was beneficial to the District to move forward with making that modification. She continued to express her concerns about the transfer and asked if it was GASB concern.

Committee Chair Ahmed agreed with Committee member Atwood and mentioned it was not a GASB concern, it was what management wanted to do and that he would follow up with management regarding her concerns. Committee member Atwood expressed her concerns about how the District could look financially stronger by putting the non-cash line item in the General Fund. She continued to explain the transfers out monies using the supplemental data and one concern was the money that was transferred to OPEB. Another concern she had was the line item capital outlay project fund going to cafeteria fund which was a typo and should be modified to Revenue Bond Fund 22. She wanted clarification regarding what was being paid from the general funds.

Committee Chair Ahmed explained that self-insurance and OPEB was using the same fund. He stated that moving forward he would like to split them to they will have their own fund balances and two different fund codes. He stated that while he was finalizing the 311 report he noticed that everything was incorporated in fund 61. Moving forward by splitting the items we will be able to fix the concern and have better transparency moving forward. He continued to explain further modifications that were made and highlighted that the fund number she was reviewing was a typo. He explained the cafeteria line item was inadvertently labeled as 41-32 and it should be 32-11. He explained after he realized the mistake and contacted the State to explain to them the modification and thanked Committee member Atwood with catching the modification.

7.	<p>Tabled items from 9/19/23 meeting</p> <ul style="list-style-type: none"> • Noncredit revenue and expenditures including AEP grant funding overview • OPEB review 	<p>Committee Chair Ahmed provided an overview of how noncredit revenue and expenditures including AEP grant funding gets funded. He highlighted the total computational revenue (TCR) Report. He explained that he didn't know how Academic Affairs comes up with credit and noncredit sections. He stated that he reached out to Academic Affairs, Tom Boegel, but unfortunately he wasn't able to attend. He will reach out again to follow up so the committee can have a discussion regarding this topic as well as the expenditure concerns.</p> <p>Committee member Buchsbaum asked what rationale that our administration is using when creating the instructional budget. She would like an explanation upon how its calculated and would also like to bring it forward to the public for transparency.</p> <p>Committee Chair Ahmed provided an overview upon how he did this in the past as a Vice Chancellor to another District. He explained his calculations and how he proceeded to move forward. He hopes to bring this process to the District.</p> <p>Committee member Buchasbaum asked if the budget office is currently working on calculations like what was stated for the upcoming academic year. Committee Chair Ahmed stated that is what he would like to proceed to do moving forward to FY 24/25.</p> <p>Committee member Buchsbaum asked what are the actual numbers that administration is using to calculate how much FTES they think the District can run in terms of classes and if whether those calculations are accurate and reflect the reality of who we have teaching those classes, and also if departments that have CDCP and noncredit are generating FTES. She stated that she would like to see the District take advantage of every opportunity that we have to boost enrollment that generate apportionment. She hopes to move forward with discussions with administration that may have the expertise in this area.</p> <p>Committee member Atwood stated in a previous apportionment report the District had more CDCP students than currently enrolled. She hopes to increase the enrollment for CDCP and suggested solutions moving forward.</p> <p>Committee member Atwood had comments regarding OPEB and was hoping that the Committee Chair has had a chance to review the OPEB for the District. Discussion occurred, he didn't have the opportunity to review the District OPEB. She commented that from the point of view of AFT 2121 they feel that the bare minimum contribution which is required by the City and County Charter for OPEB would be adequate. However, it seems that the Board passed a resolution at the October 2023 meeting stating that they wanted to put more than the required minimum. She</p>
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8.	Adjournment	<p>VCFA Office Rep. asked for a motion to adjourn the meeting. Committee member Buchsbaum moved to adjourn. Committee member Fuchs seconded the motion. All those in Favor said "Aye" , Meeting adjourned at 2:45PM.</p>