



**Budget Committee Meeting Summary**  
**February 12, 2019**  
 50 Frida Kahlo Way  
 MUB 140  
 San Francisco, CA 94112

**NOTES**

**Members Present:**

Administrators/Faculty/Staff: Luther Aaberge (Chair), Kristin Charles, Edward Simon Hanson, Rob Frost, Fred Teti, Donna Reed, Monika Liu, Lisa Romano, Maria Salazar, Shawn Yee, Mary Bravewoman

**Guest(s):** Vahe Hovakimian, Abdul Nasser, Elizabeth Coria, Dianna Gonzales, Tom Boegel

**Meeting Called to Order at 1:00PM**

No.	Item	Discussion/Outcome	Follow Up/ Individual Responsible
1	Review Role of the Committee  A. Understand the budget B. Communicate with constituents, solicit feedback C. Report back to committee D. Recommend budget actions, strategies to the Chancellor <ul style="list-style-type: none"> <li>• Budget development</li> <li>• Course corrections</li> </ul>	<ul style="list-style-type: none"> <li>• VCHR Gonzales apologized to the committee for the short notice for the revised agenda. She explained that the Chancellor wanted to re-set the items and discussed what is on the revised agenda.</li> <li>• VCFA Aaberge explained the role of the committee to the committee, (A-D).</li> </ul>	Luther Aaberge, Vice Chancellor of Finance & Administration
2.	Reports from constituency Groups	<ul style="list-style-type: none"> <li>• VCFA Aaberge asked the committee if they had feedback to report when they went to their constituency groups.</li> <li>• Committee Member, Dean Frost was explaining at the JAD meeting</li> </ul>	Luther Aaberge, Vice Chancellor of Finance & Administration

		<p>where faculty and staff join together that there were no recommendations that were presented.</p> <ul style="list-style-type: none"> <li>• Committee Member, Simon Hanson stated that faculty was expressing frustration about budget (i.e. Student Lab Aide Budgets, min. wage for Lab Aide) Discussion occurred with members about Lab Aide budgets.</li> </ul>	
3	<p>Budget Committee Reset A) Budget report at January 24, 2019 Board</p>	<ul style="list-style-type: none"> <li>• VCHR Gonzales explained to the committee at the January 24, 2019 the Board was presented with a budget report that had the Chancellor want to press the reset button on the committee. She presented the Budget report and highlighted the concerns that the District should focus on.</li> <li>• VCAA Boegel explained that by understanding the concerns of the budget report would bring transparency to various budgets, (i.e. Student Lab Aide budget).</li> <li>• VCHR Gonzales stated that she is providing this analysis and review to the committee so the committee can understand the increases and decreases with revenue to explain further details to their constituent groups.</li> </ul>	<p>Dianna Gonzales Vice Chancellor Human Resources</p>
4.	<p>Developing an understanding of the District's budget: Budget 101, All funds</p>	<ul style="list-style-type: none"> <li>• VCAA Boegel provided the following handouts: 18-19 Final Budget and Description of funds and explained that this would be the first steps to understanding the District Budget.</li> <li>• VCFA Aaberge reviewed the description of funds &amp; 18-19 Final Budget handouts to the committee. The topic that were discussed were as follows: <ul style="list-style-type: none"> <li>• 11) Unrestricted General Fund</li> <li>• 12) Restricted General Fund</li> <li>• 14) Departmental Fund</li> <li>• 21) Child Development Fund</li> </ul> </li> </ul>	<p>Luther Aaberge, Vice Chancellor of Finance &amp; Administration Tom Boegel, Vice Chancellor of Academic Affairs</p>

		<ul style="list-style-type: none"> <li>• 22) Cafeteria Fund</li> <li>• 39) Special Revenue Fund</li> <li>• 41) Capital Outlay Fund</li> <li>• 42,43,44) Bond Construction Funds</li> <li>• 61) Self – Insurance and other post-employment benefits Reserve Fund</li> <li>• 71) Student Financial Aid Fund</li> </ul> <p>He continued to provide examples of unrestricted and restricted funds.</p> <ul style="list-style-type: none"> <li>• Discussion occurred about carry overs, and VCFA Aaberge was explaining how it isn't easy to load in Banner and the account ends up looking like there is deficit spending.</li> <li>• Committee continued reviewing descriptions in the final budget and VCFA Aaberge explained that normally there isn't a reserve in Parcel Tax but there may be a build up from a transfer.</li> <li>• Conversations continued by VCFA Aaberge explaining capital outlay definition and providing examples to the committee of the term. (i.e. Schedule maintenance). He continued to explain that there may be salaries due to the facilities department functions and needs.</li> <li>• Discussion occurred about if computers were part of the capital outlay fund. VCFA Aaberge explained that it depends on the deferred maintenance plan or state projects that it identified. Committee Member Simon Hanson expressed his concerns about historical spending on capital outlay projects, and he hopes for change.</li> <li>• VCFA Aaberge reviewed 42,43,44 from the Description of</li> </ul>	
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		<p>funds handout, and explained the coupon value, carry over value and interest carry over with bond constructions funds.</p> <ul style="list-style-type: none"> <li>• VCFA Aaberge continued to explained fund 61 &amp; 71 from the Description of funds handout, and provided examples to the committee.</li> </ul>	
5.	Tools and resources used by the committee to understand the budget and make recommendations	<ul style="list-style-type: none"> <li>• VCHR Gonzales and VCAA Boegel hoped that the explanation and review would be a great tool to the committee to explain to their constituents.</li> <li>• Committee had a detailed discussion upon how to be more proactive with looking at the 3-year interactive model which was sent out, and break it down by departments to illustrate departmental budgets and their concerns</li> <li>• Committee member Carol Meagher showed the committee illustrations that could demonstrate a tool for budget decisions with departments.</li> <li>• Committee member Simon Hanson also expressed his enthusiasm about getting historical data to bring to groups so they can understand how funds are being spent.</li> <li>• VCHR Gonzales suggested to have a document that gives detailed explanation of the terms which is being used in the budget.</li> </ul>	ALL
6.	Plans for discussion with constituencies.	<ul style="list-style-type: none"> <li>• Committee member Carol Meagher was explaining how she took the 3-year model and did a breakdown by department. She said she could email her findings to the committee for their review.</li> <li>• VCHR Gonzales stated at the next meeting she would like to discuss</li> </ul>	

		<p>historical information and provide a presentation of the projections, and a proportional analysis.</p> <ul style="list-style-type: none"> <li>• VCAA Boegel suggested that a timeline should be created.</li> </ul>	
	Adjournment	3:30pm	Luther Aaberge, Vice Chancellor of Finance & Administration

Upcoming Meetings:

February 19, 2019  
 March 12, 2019  
 March 19, 2019  
 April 2, 2019  
 April 9, 2019  
 April 16, 2019