



PGC Budget Committee Meeting

December 16, 2025 1:10 PM –3:18 PM

MINUTES

Meeting Called to Order at 1:10PM

Member of Budget Committee: Tyler Powers(S), Priscilla Nguy (S), Cecilia Quintana (S), Susana Atwood (F), Jessica Buchsbaum (F), Lillian Marrujo-Duck (F), Maria Salazar- Colon (C), Justin Genevro (C), Chanelle Wells (C), Adil Ahmed (A), Geisce Ly(A), Yulian Ligioso (Chair)

Alternates: John Halpin (A), Garth Kwiecien (A). Doug Orr (F), Joe Reyes (F), Vaishali Jogi (C), Silvia Urrutia(C) Kanishae Benton (C).

No.	Item	Discussion/Outcome
1.	MEETING OPENING Roll Call Introductions	<p>Members Present: Priscilla Nguy, Lillian Marrujo-Duck, Jessica Buchsbaum, Susana Atwood, Chanelle Wells, Adil Ahmed, Geisce Ly, Yulian Ligioso.</p> <p>Alternates Present: Kanishae Benton, Silvia Urrutia</p> <p>Members Absent: Tyler Powers, Cecilia Quintana, Maria Salazar-Colon, Justin Genevro</p>
2.	APPROVAL OF AGENDA Review and Acceptance of Agenda	<p>Motion to approve the revised agenda, including the addition of the 311Q1 categorical fund report and committee changes, with the 311Q1 and committee changes to the committee description and purpose as the last items for discussion. Discussion included clarification that no items would be removed and the sequences of added items.</p> <p>Moved as amended by member Ly. Seconded by member Ahmed. Motion approved unanimously.</p>
3.	APPROVAL OF MINUTES – November 25, 2025 minutes	Moved by Buchsbaum. Seconded by committee member Ahmed. Motion approved.
4.	PUBLIC COMMENT	None at this time.
5	ITEMS FOR DISCUSSION/ACTION: <ul style="list-style-type: none"> A. Categorical Fund October report update B. SFCCD Audit Report C. Update timeline for budget planning D. 311Q1 E. Committee Changes- Update on ACCJC Standards 	<p>A) Member Ahmed provided an overview on the October Categorical Fund report. He presented a detailed breakdown of categorical fund revenues by program and month, including adopted budgets and payments. Discussion focused on carryover amounts, deferrals, and the need to show both prior year carryover and current year allocations in future reports. Clarification was provided on the treatment and reporting of deferred maintenance funds as well as how prior year deferrals and carryovers are tracked. He stated that he would refine the report in January, including detailed carryover and</p>

		<p>current allocation, plus mid-year expenditure updates. Discussion occurred about deferrals, the impact of delayed invoicing, tracking unspent funds, and ensuring transparency. He agreed to improve future reporting, noting the risk of returning unspent funds and clarifying methodologies for tracking categorical fund expenditures.</p> <p>B) Sr. Director for Finance, Jose Chesmore provided an overview of the Audit Report covering financial statements, internal controls, federal and state compliance. He stated that the key result is the District is in their second consecutive year of clean audits with no findings or questioned costs. He stated that the Finance department has shifted to paperless audit process to provide better efficiency. He acknowledged the efforts by finance, student services, payroll, financial aid, and facilities staff. Discussion on historical audit findings related to reserve size and requests for updates on unrestricted und reserves post-audit. Clarifications on GAASB reporting format versus budget reporting, adopted budget changes, and the annual 311 report's role in presenting final balances were made. Sr. Director Chesmore stated that he would share the electronic audit and 311 materials with the committee once available.</p> <p>C) Discussion occurred about modifications to the Annual Budget Development Calendar. Adjustments to the timeline language to reflect for each budget presentation milestone (May preliminary, June tentative and September final), wording to include "and potentially recommend," Discussion on alignment between instructional budgeting (FTEF allocation) and overall budget process occurred. Discussion on Alignment (or lack thereof) between instructional budgeting (FTEF Allocation) and overall budget process; recognized gaps in connection and clarify regarding prioritization and resource allocation. While discussing the concerns of the committee VCAIA Yee joined the meeting and after discussion, VCAIA Yee and the committee decided to dedicate the January meeting to review FTEF allocation and schedule costing process as well and review the January Governor's message.</p> <p>D) Member Ahmed presented an overview of the 311Q1 covering July-September general fund activity. He highlighted that revenues reported at \$32.1M; expenditures at \$37.2M; showing temporary deficit due to property tax payment timing. Discussion on treatment of prepaid lease expenses and ensuring accounting adjustments do not inflate expenditures. Clarification provided on the duration and impact of the long-term lease (Mission Lease; approximately 75 years in total, with many years remaining). Concluded that Finance Team will relocate prepaid lease balances to dedicated Fund 49 for clearer reporting moving forward.</p>
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8	<p>Further items for Discussion for upcoming meetings</p> <ul style="list-style-type: none"> • Schedule return presentation for David Yee, Kristin Charles and Pam Mery to discuss Program Review and faculty Trends • Final Audit Report 	<p>Chair Ligioso highlighted the action items as follows:</p> <ol style="list-style-type: none"> 1. Provide an updated categorical funds reports for January (include carryover, allocations, mid-year spending) 2. Share electronic Audit and 311 materials before next meeting 3. Present FTEF Allocations and schedule costs process at upcoming January meeting. 4. Review revised committee description/bylaws and circulate redlined version 5. Schedule return presentation for David Yee, Kristin Charles and Pam Mery to discuss Program Review and faculty Trends 6. Schedule Final Audit Report to review.
9.	Adjournment	<p>Moved by member Atwood. Seconded by member Buchsbaum. Motion approved unanimously. Meeting adjourned at 3:18PM.</p>