



PGC Budget Committee Meeting

September 8, 2026 1:00 PM –3:00 PM

MINUTES

Meeting Called to Order at 1:05PM

Member of Budget Committee: Lydia Hernandez (S), Cecilia Quintana (S), Susana Atwood (F), Jessica Buchsbaum (F), Lillian Marrujo-Duck (F), Maria Salazar- Colon (C), Justin Geneviro (C), Yan Chen (C), John Halpin (A), Geisce Ly(A), Shannon Carter (Chair)

Alternates: Garth Kwiecien (A), Doug Orr (F), Joe Reyes (F), Chanelle Wells (C), Silvia Urrutia(C) Kanishae Benton (C).

No.	Item	Discussion/Outcome
1.	MEETING OPENING Roll Call Introductions	Members Present: Lydia Hernandez, Susana Atwood, Jessica Buchsbaum, Maria Salazar-Colon Yan Chen, Geisce Ly, Shannon Carter Alternates Present: Joe Reyes, Garth Kwiecien, Chanelle Wells Members Absent: Justin Geneviro, John Halpin
2.	APPROVAL OF AGENDA Review and Acceptance of Agenda	The Committee reviewed the September 8 agenda. It was clarified that the active business for the meeting was the FY 2026–27 Adopted Budget. Chair VC Carter also noted that the Board Policy 8.01 is under development and would be brought back for discussion at a future meeting after additional work by the consultant and consideration of the State Auditor's recommendations. Moved by member Atwood. Seconded by member Ly. Motion approved unanimously by acclamation; no abstentions or oppositions noted.
3.	APPROVAL OF MINUTES – September 8, 2026	Moved by member Hernandez. Seconded by member Ly. Motion approved unanimously by acclamation; no abstentions or oppositions noted.
4.	PUBLIC COMMENT	None at this time.
5	ITEMS FOR DISCUSSION/ACTION: a) FY 26/27 Tentative budget	a) The majority of the meeting was devoted to reviewing the adopted budget, discussing the format of the budget book, and addressing questions regarding revenue, expenditures, vacant positions, student workers, facilities, consulting expenses, elections, the parcel tax, and long-term budget strategy. The Chair explained that the adopted budget book had been redesigned to be easier to read and more useful to the campus community. The revised format includes larger fonts, graphics, photographs, information about district leadership and trustees, and the Chancellor's message. The intent is for the budget book to communicate not only financial information but also the District's priorities, investments, and challenges. Member Atwood raised a concern regarding the presentation of unrestricted funds and parcel-tax funds. She noted that previous budget books had provided combined expenditure information as well as separate information for the two funding sources. She explained that combining expenditure detail could make year-to-year comparisons easier, particularly when reviewing spending on areas such as faculty salaries and counseling.

	Chair VC Carter acknowledged the concern and indicated that the District could consider restoring more detailed expenditure information in future budget books. Member Salzar-Colon raised concerns about the way classified employees and classified managers are presented in the budget. She requested clearer separation of classified bargaining-unit employees, unrepresented employees, and classified managers so that readers would not mistakenly attribute all classified expenditures to the SEIU bargaining unit. The Committee reviewed account 2111, which identifies classified managers. Chair VC Carter explained that state accounting requirements group certain account codes under the broader classified category. The Committee discussed presenting the information in a way that is easier for the campus community to understand while still meeting state reporting requirements. Member Hernandez raised concerns about student resource center lab-aide positions and changes in how those positions are funded. The Committee discussed the need for a more comprehensive and consistent student-worker program, equitable funding, and meaningful student employment opportunities. The discussion clarified that student hourly workers may appear under a “classified” category because of state accounting methodology and account codes, not because they are classified employees. The Committee also emphasized clearer communication with students regarding changes in positions, funding sources, and hiring timelines. Member Atwood asked about a significant prior-year revenue adjustment in the unrestricted fund detail, including amounts associated with the State's TCR calculation and lottery revenue. The Committee discussed why the adopted budget did not assume additional revenue from future TCR recalculations. Chair VC Carter explained that future recalculations are uncertain and may result in either additional revenue or reductions, so the District uses a conservative baseline. She also described changes to the reconciliation process so that TCR calculations are reconciled by year-end and amounts owed but not yet received can be recorded as receivables. Member Atwood raised concerns about the State Auditor's criticism of the District's historical budget forecasting and noted that the District has repeatedly ended fiscal years with significant surpluses. She expressed concern that expenditures, particularly salaries and benefits, have been overbudgeted. The Committee discussed the possibility of a December or January budget review to compare actual hiring and expenditures with the adopted budget and potentially remove salary and benefit amounts associated with positions that remain unfilled. Chair VC Carter indicated that specific budget lines could be reviewed and brought back to the Budget Committee even if a full revised adopted budget is not prepared. Alternative member Kwiecien suggested developing a plan for anticipated savings from vacant positions rather than allowing those savings simply to increase the surplus. Questions were raised regarding significant changes in property-tax-related accounts. Finance explained that these amounts are provided by the County and are based on County calculations and notifications. The Committee discussed the importance of making significant year-to-year changes understandable in the budget presentation. Member Buchsbaum asked why the Downtown Center continued to
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	appear on the map in the adopted budget even though programming at the location had been paused. Chair VC Carter explained that Downtown remains a District center and asset and had not been directed to be removed from the District's list of centers. Because the District continues to claim the property as an asset, it remains reflected in the budget materials. Member Buchsbaum also asked about other District properties, including 750 Eddy Street and 33 Gough. Chair VC Carter indicated that additional information would be obtained regarding the criteria used for identifying properties and centers in the budget book. The Committee engaged in an extensive discussion regarding vacant positions and how they are reflected in the budget. Chair VC Carter explained that when a position becomes vacant, the position is reviewed to determine whether it is still needed. Vice Chancellors evaluate the need and bring positions forward for Cabinet consideration. The discussion clarified that the budget itself does not determine whether a position will ultimately be recruited. Recruitment and classification decisions involve Academic Affairs, Cabinet, the vacancy review process, contractual requirements, and, for classified positions, the appropriate labor and civil-service processes. Member Salzar-Colon provided additional clarification regarding the classified hiring process and the Vacancy Review Group (VRG). She emphasized that delays may result from classification reviews, outdated job descriptions, contract requirements, or other administrative steps and should not automatically be attributed to SEIU. Member Atwood identified examples of what she believed represented potential overbudgeting, including faculty retirement contribution account 3109 and OPEB account 3652. Chair VC Carter explained that comparisons can be affected by the inclusion of vacant positions in the budget. Comparing budget-to-budget or actual-to-actual figures provides a more accurate comparison. The Committee also discussed the State Auditor's concerns regarding budgeting for vacant positions. Finance explained that positions not hired during the year can subsequently create savings. Questions were raised regarding increases in accounts associated with Instructional Service Agreements (ISAs) and consulting expenses. Finance identified approximately \$1.3 million in ISA-related expenditures, including amounts associated with Fire Science Technologies, Administration of Justice, and other instructional service agreements. The Committee requested additional detail regarding consultants included in account 5190 and the reasons for the expenditures. Additional information was to be brought back to the Committee. The Committee also discussed legal expenses and the distinction between in-house general counsel and outside counsel used for litigation and specialized matters. Member Atwood highlighted the importance of the District's parcel tax, noting that it provides approximately \$20 million annually and is scheduled to expire in 2030–31. The Committee discussed the possibility of using a consultant to assist with a future ballot measure intended to extend the parcel tax. The Chair explained that timing would need to be considered in relation to other city and county measures. The Committee clarified that election-related expenditures do not represent payments to individual candidates; the funds reimburse the City/County
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		for election-related costs. Members recommended clearer budget terminology. Member Atwood stated that, under the applicable Board Policy and Administrative Policy, the Budget Committee should make a recommendation regarding the adopted budget or clearly state that it is not making a recommendation. She proposed recommending the adopted budget with two concerns: (1) no salary increases were included as specific budget line items, although negotiations were ongoing; and (2) vacant positions were budgeted as though they would all be filled during the fiscal year. The motion was seconded by member Buchsbaum. Members discussed whether a contingency could be used for future salary negotiations and whether identifying a specific amount could inadvertently influence collective bargaining. The Committee also discussed the precedent of using a general Board contingency and the need to consider student services. <i>Quorum and Vote:</i> The Committee attempted a roll-call vote on the motion. During the process, members determined that the Committee did not have the required quorum to take formal action. Chair VC Carter stated that the lack of quorum would be reported to PGC and that the adopted-budget discussion and concerns would be brought back to the Committee. The Board of Trustees was scheduled to consider the final budget on September 10. Because quorum was not present, no formal Budget Committee recommendation on the adopted budget was approved at the September 8 meeting.
7	Parking lot items – Further items for Discussion for upcoming meetings	• Parcel Tax – Revenue Review, current uses, and preliminary discussion of renewal and potential rate increase options • HR presentation on attrition and retirement trends, including step and column distribution across all personnel (full-time and part time, faculty and classified), to be coordinated with HR leadership, AVC Christine Coleman. • Faculty Obligation Number (FON) – Philosophical discussion of meaning, application, and relevance to budget decisions • PGC Budget Calendar – Review and alignment with other college processes including program review and budget development timelines • SCFF minimum revenue calculation – Updated analysis and assumptions, including comparison of differing assumption sets • Comprehensive program review (CPR) – Presentation by Pam Mery and the program review team.
8	Adjournment	Meeting adjourned at 3:05PM