

# PGCBudgetCommittee Meeting

October 31, 2023 1:00 PM 3:00 PM

## MINUTES

**Member of Budget Committee:** 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, U ) 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)

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.

Admin Association No Report.

AFT Committee Member Atwood expressed her enthusiasm that the committee will be discussing the budget

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

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. Tabled items from 9/19/23 meeting
- Noncredit revenue and expenditures including AEP grant funding overview
  - OPEB review
- 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 the total credit and noncredit sections. He stated that he reached out to Academic Affairs, Tom Boegel, but unfortunately he was not able to follow up so the committee can have a discussion regarding this topic as well as the expenditure concerns.

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.

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.

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

expressed her concerns about OPEB flexibility, and previous contributions towards OPEB which could not be taken out. She suggested to maintain the money in a reserve fund to use for a variety of crisis. She hopes that moving forward we can further discuss OPEB once Committee Chair has the opportunity to review OPEB for the District.

Committee Chair Ahmed explained at a previous District how they move forward with OPEB. However, it seems like it may be different with this District. He continued to state that he would take a look to be able to have further dialog moving forward. He stated that moving forward he