



PGC Budget Committee Meeting

September 3, 2024 1:00 PM – 3:00 PM

MINUTES

Member of Budget Committee: Yulian Ligioso (Chair), Adil Ahmed (A), Erin Denney (A) Susana Atwood (F), Ekaterina (Katia) Fuchs (F), Jessica Buchsbaum (F), Maria Salazar- Colon (C), James Hall (C), David Delgado (C), Petrina Pledger (S), Jenny Thach (S)

Alternates: John Halpin (A), Doug Orr (F), Joe Reyes (F), Vaishali Jogi (C), Roxana Vargas-Greenan (C)

Meeting Called to Order at 1:05 PM

No.	Item	Discussion/Outcome
1.	Introductions & Roll Call	<p>Members Present: Yulian Ligioso, Adil Ahmed, Susana Atwood, Ekaterina (Katia) Fuchs, Jessica Buchsbaum, Maria Salazar-Colon, James Hall Alternates Present: Vaishali Jogi, Roxana Vargas- Greenan Members Absent: Erin Denney, Petrina Pledger, Jenny Thach, David Delgado Guest: Heather Brandt, Nicole Wanawijaya, Juan “ Malinelli” Villalobos</p> <p>Discussion occurred about membership and making modifications to the membership so it would be clearer at the next PGC Budget Committee meeting. Committee Chair Ligioso asked the members to introduce themselves to get acquainted.</p>
2.	Approval of agenda	Moved by committee member Buchsbaum. Seconded by committee member Wanawijaya. Motion approved.
3.	Public Comment	<ul style="list-style-type: none"> • Abigail Bornstein expressed her concerns about the 24-25 Annual Budget
4.	Items from previous meeting: <ul style="list-style-type: none"> • Review Recommendation which was tabled from August 27, 2024 meeting. • Selection of Co. Chair 	<p>Committee Chair Ligioso read the recommendation which was tabled from the August 27, 2024 meeting and discussed the item with the Committee. The committee decided to wait for the work that the Enrollment Committee is doing and explained that this action may be premature at this time and would like to withdraw this motion. Committee Chair Ligioso suggested that he would reach out to the Enrollment Committee to schedule a joint meeting with them. Committee member Buchsbaum made a motion to withdraw this recommendation. Seconded by Committee Member Vargas-Greenan Motion was approved.</p> <p>Committee Chair Ligioso explained that Administrator membership has</p>

		<p>also been modified and the nominee for Co-Chair which was selected was Garth Kwieicien. However, he is no longer a member. Further discussion occurred and the committee decided to table this item until the membership is clarified. Committee member Buchsbaum made a motion, seconded by Committee Member Vargas-Greenan, Motion was approved.</p>
5.	<p>New Items</p> <ul style="list-style-type: none"> • 24-25 Adopted Budget Draft • Chair Voting (BP 2.07/A.P. 207 – H. 1g) 	<p>Committee Chair Ligioso provided an overview of the 24-25 Adopted Budget Draft. He highlighted that the format of the document is different from previous years as well as the order which the document is written. He continues to highlight the Revenues and Expenditures, FTES funding, Unrestricted General Fund & Parcel Tax, General Fund Restricted program, Capital Outlay Fund revenues and Expenditures, Bond Funds, Child Development, Self-Insurance fund, Financial Aid Projects Fund, Student Financial Aid fund, Scholarship & Loan Trust Fund, Associated students and representation fee.</p> <p>Committee Member Atwood asked questions about the 2024-25 Adopted Budget. She asked in several lines in the Budget Book Final Adopted that vary from 2023/24, 8817, ERAF and , 2023/24, \$14,341527 and asked why is it so much lower in 2024-25, \$10,650,503.</p> <p>Committee member Ahmed explained that the ERAF is a component of the property tax, and the property tax is a component of the TCR. CCSF TCR is estimated based on schedule C-P1 23-24, for 2024-25. The TCR allocation for FY 2024-25 is \$166M including the 1.07% COLA. The component of the TCR may vary year to year but the overall total TCR will remain the same for fiscal year 2024-25-\$166M.</p> <p>Committee Member Atwood also asked about line 8868 B Non-Resident Fees Fall \$5,265,822 , 2023/24 and \$3,998,810 ,2024/25.</p> <p>Committee member Ahmed stated that he wanted to be more cautious, and FY 2024-25 is based on audited actual 2022-23; but we will revise the budget in December 2024 (mid-year) to make the necessary adjustment based on 6 months actuals and 6 months estimated.</p> <p>Committee member Atwood also asked why in line, 8868 C -Non-Resident Fees Spring \$5,157,885, 2023/24 and \$4,098,715, 2024/25.</p> <p>Committee Ahmed explained to be more cautious, FY 2024-25 is based on audited actual 2022-23; but we will revise the budget in December 2024 (mid-year) to make the necessary adjustment based on 6 months actuals and 6 months estimated.</p> <p>Committee Member Atwood also asked about line 8681 State Lottery-2023/24 was \$3,077,074, and in 2024/25 only \$2,366,705.</p>

		<p>Committee Member Ahmed explained that in the 2023-24 the lottery amount was higher than 2024-25 because of prior year audit adjustment (2022-23).</p> <p>Committee member Atwood asked why in line 8699 Other Misc. State Revenue why it was so.</p> <p>Committee member Ahmed explained the STRS Paid on Behalf Others was not booked at the time of the budget book preparation and we're also waiting for the external Auditors confirmation. Lastly, there is no impact on our financial since the STRS paid on behalf others is only a pass through.</p> <p>Committee member Atwood also asked why Total Certified is higher in 24/25 \$82,872,703, but it should be lower because there is no restoration paid in 24/25</p> <p>Committee member Ahmed explained the budget 2024-25 includes over \$2.4 million certificated vacant positions.</p> <p>Committee member Atwood asked why benefit cost is down, in the following: 3425 Dental -Classified down 500,000, 3429 Dental-Certificated down 500,000, 3435 Life Insurance -classified down 30,000, 3439 Life Insurance – certificated down 18,000, 461 Post Retirement last year \$10,394,781 – 2024/25 \$6,000,000,and 3109 STRS Certificated down 2022/23 \$15,963,433-20 23/24 \$11,924,003 and 2024/25 \$12,207,865.</p> <p>Committee Member Ahmed stated that in 3425-3429-3435-3439 were recorded in the position control under account code 3409 health plan 2023-24 (preliminary actual is \$6.5M). The amount budgeted in 2024-25 \$8.7M. 3461 post retirement was understated need to be adjusted by \$4.3M, and the STRS on behalf other is not included and it is a pass through. There is no impact in our fund balance.</p> <p>Committee Atwood asked if in 3652 OPEB (1% of salaries) (2024/25) \$3,194,339 should be \$1,303,485, were correct in the tentative budget.</p> <p>Committee Member Ahmed explained that this is over stated by \$1.8 and need to be adjusted.</p> <p>Committee member Atwood continued to ask if in 3652 OPEB (1% of salaries) (23/24) \$4,473,068 should be \$1,290,175- These were correct in the tentative budget.</p>
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8.	Adjournment	<p>Moved by Committee Buchsbaum Committee member Fuchs seconded the motion. Meeting adjourned at 3:00 PM.</p>