



Budget Committee Agenda

Wednesday, January 25, 2023
Via Zoom Teleconference
2:30 p.m. - 3:30 p.m.

Type of Meeting: *Regular*

Please Review/Bring: *Agenda, Minutes, and Supporting Documents*

Committee Members:

Sarah Johnston, Co-Chair	Executive Director of Fiscal & Financial Services (Co-Chair)
<i>Vacant, Co-Chair</i>	<i>Academic Senate President Designee (Co-Chair)</i>
<i>Vacant</i>	<i>Adjunct Faculty</i>
Gem DeJesus	Associated Student Organization
Suzanne Olson	Classified
Angela Musial	Confidential, Management, Supervisory
Tom Gang	Dean of Athletics & Kinesiology
LaDonna Trimble	Dean of Enrollment Services
Svetlana DePlazes	Enrollment Management Committee
Marvin Guzman	Facilities
Karen Heinzman	Faculty
Jim Firth	Human Resources
Daniel Conner	Information Technology Committee
Gary Heaton-Smith	Outcomes Committee
Richard Fleishman	Program Review Committee
<i>Vacant</i>	Student Success Committee
Pamela Ford	Classified Union
Kent Moser	Faculty Union

Ex-Officios:

Shaminder Brar	VP Administrative Services
Howard Davis	Interim VP Academic Affairs
Victoria Simmons	Interim VP Human Resources
Jose Rivera	Interim VP Student Services
Jennifer Zellet	Superintendent/President

Items	Person	Action / Notes
I. Approval of Minutes November 30, 2022	Mrs. Johnston	
II. Information Items: Presentation of Actuals vs. Budget – Current Year	Mrs. Johnston	
III. Presentation Governor’s Proposed 2023-24 Budget	Mr. Brar	



IV. Discussion Items: Decision-Making Model	Dr. Zellet	
V. Fiscal Impacts of Adding Two Class Times to the Schedule	Dr. Zellet	
NEXT MEETING DATE: February 22, 2023 NEXT SPC JOINT MEETING: TBD		

Budget Committee Minutes

Wednesday, November 30, 2022
Via Zoom Teleconference
2:30 p.m. – 3:30 p.m.

Type of Meeting: *Regular*
Note Taker: *Amanda Khatib*

Committee Members:

Sarah Johnston, Co-Chair	Executive Director of Financial & Fiscal Services (Co-Chair)
<i>Vacant, Co-Chair</i>	Academic Senate President or Designee (Co-Chair)
<i>Vacant</i>	<i>Adjunct Faculty</i>
Gem DeJesus	Associated Student Organization
Suzanne Olson	Classified
Angela Musial	Confidential, Management, Supervisory
Tom Gang	Dean of Athletics & Kinesiology
LaDonna Trimble	Dean of Student Services
Svetlana DePlazes	Enrollment Management Committee
Marvin Guzman	Facilities
Karen Heinzman	Faculty
Jim Firth	Human Resources
Daniel Conner	Information Technology Committee
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Ex Officios:

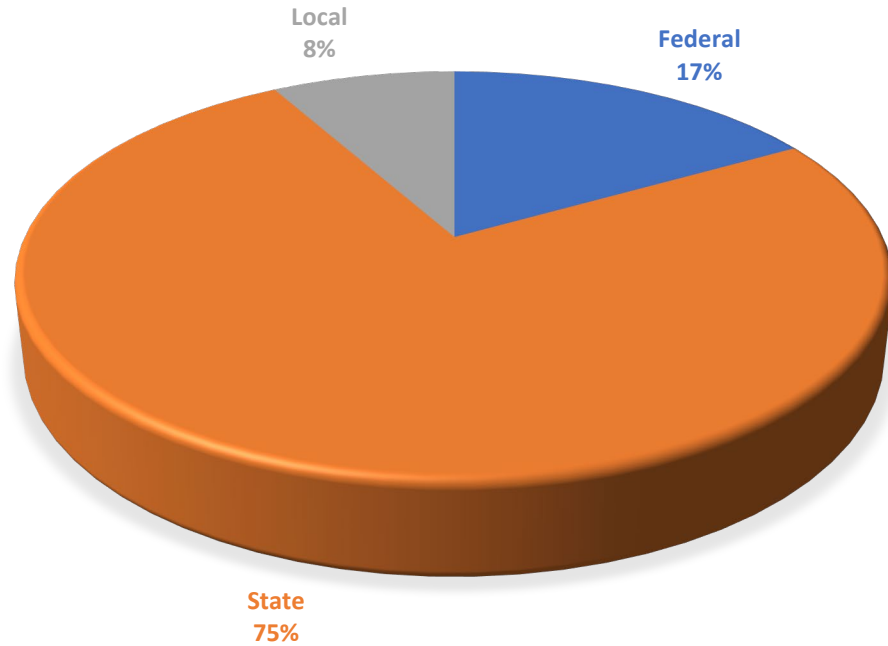
Shaminder Brar	VP Administrative Services
Howard Davis	Interim VP Academic Affairs
Jose Rivera	Interim VP Student Services
Jennifer Zellet	Superintendent/President

Items	Person	Action
I. Membership: Introduction of new members	Mrs. Johnston	<ol style="list-style-type: none"> 1. Gem DeJesus - ASO 2. Tom Gang – Dean of Athletics & Kinesiology 3. Marvin Guzman – Facilities, Motor Pool Mechanic Lead 4. Jim Firth – Interim HR Director

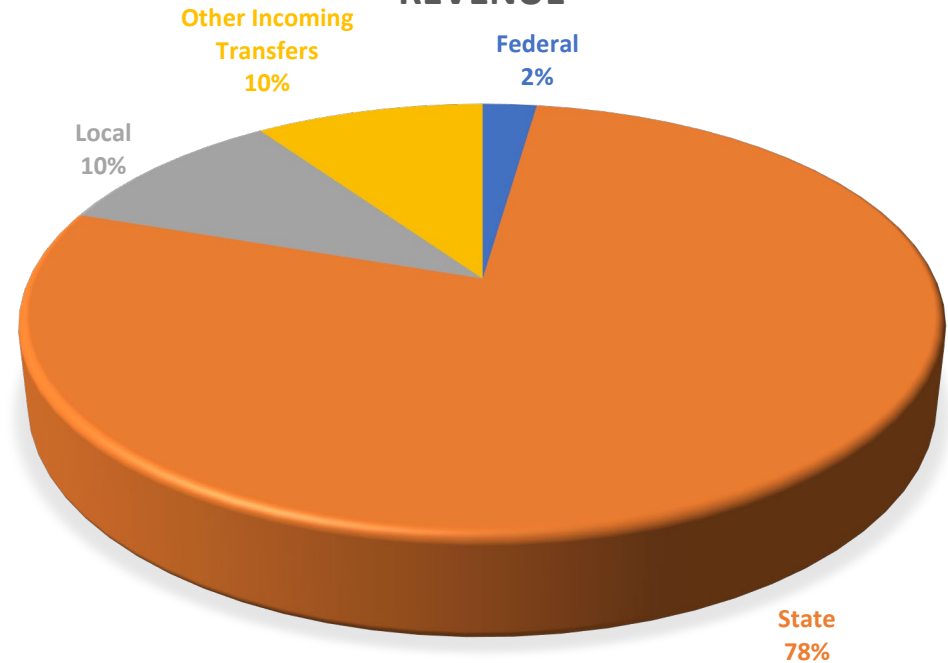
		<p>5. Daniel Conner – Director ITS Enterprise Applications & Data Protection</p> <p>New members were introduced and welcomed to Budget Committee.</p>
<p>II. Approval of Minutes: August 24, 2022 Meeting</p>	<p>Mrs. Johnston</p>	<p>Minutes for August 24, 2022, were approved as presented. Motion to approve: Angela Musial Second: Tom Gang</p>
<p>III. Information Items: 2023-2024 Budget Call</p> <p>Quarterly Revenue & Expense Reports (1st Quarter)</p> <p>2023-2024 Meeting Calendar</p>	<p>Mrs. Johnston</p>	<p>Attachments for Budget Call:</p> <ul style="list-style-type: none"> • Budget Call Memo • Budget Development Calendar • Budget Instructions • Prioritization Rubric – Academic – Non-Operational • Prioritization Rubric – Operational • Utilization Report <p>Sarah reviewed the Budget Call documents listed above. Committee requested resource allocation requests to extend through sometime in late February and shorten the time the Committee has for scoring (60 days too long). HR Subgroup meetings have not happened so prioritization lists will be delayed. Program Reviews have still not been submitted for several departments.</p> <p>Revenue report was presented by Sarah. There is an expectation that we will be over general apportionment at the end of the year if we continue to meet ECA requirements.</p> <p>Budget meeting calendar approved.</p>
<p>IV. Discussion Items: Charter</p> <p>Membership Updates</p> <p>Status: Improvements Resource Allocation for 2022-2023 HR Subcommittee Positions for 2022-2023</p>	<p>Mrs. Johnston</p>	<p>The Charter was approved as presented. Motion to approve: Richard Fleishman Second: Howard Davis</p> <p>Committee requested clarity regarding 17% reserve level mentioned in updated Budget policies and procedures. Committee requested when/if budget development includes negotiations, Sarah looking into this.</p> <p>The meeting adjourned at 3:19.</p>
<p>NEXT MEETING DATE: JANUARY 25, 2023 NEXT SPC/BC JOINT MEETING: TBD</p>		

Category	General Fund Budget	General Fund YTD	General Fund Variance	Unrestricted % Realized
Revenue				
Federal	27,319,262.00	2,232,941.00	25,086,321.00	8%
State	122,321,188.00	76,702,244.00	45,618,944.00	63%
Local	13,228,833.00	9,951,023.00	3,277,810.00	75%
Other Incoming Transfers	-	9,444,627.00	(9,444,627.00)	0%
Total Revenue	162,869,283.00	98,330,835.00	64,538,448.00	60%
Expenses				
Academic Salaries	36,253,546.00	15,986,409.00	20,267,137.00	44%
Classified and Non Academic Salaries	25,447,334.00	9,669,518.00	15,777,816.00	38%
Employees Benefits	24,462,512.00	9,513,977.00	14,948,535.00	39%
Supplies & Materials	16,984,735.00	2,110,019.00	14,874,716.00	12%
Other Operating Exp & Services	23,390,302.00	9,206,343.00	14,183,959.00	39%
Capital Outlay	5,794,790.00	757,326.00	5,037,464.00	13%
Other Outgo	27,355,874.00	1,571,910.00	25,783,964.00	6%
Total Expenses	159,689,093.00	48,815,502.00	110,873,591.00	31%

GENERAL FUND BUDGET REVENUE

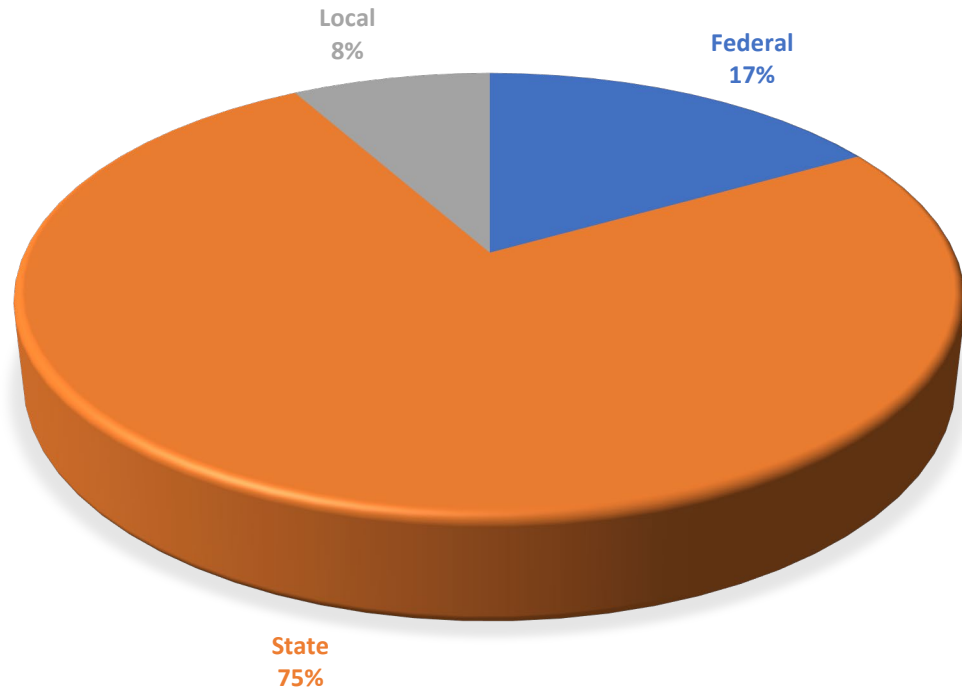


GENERAL FUND YTD REVENUE

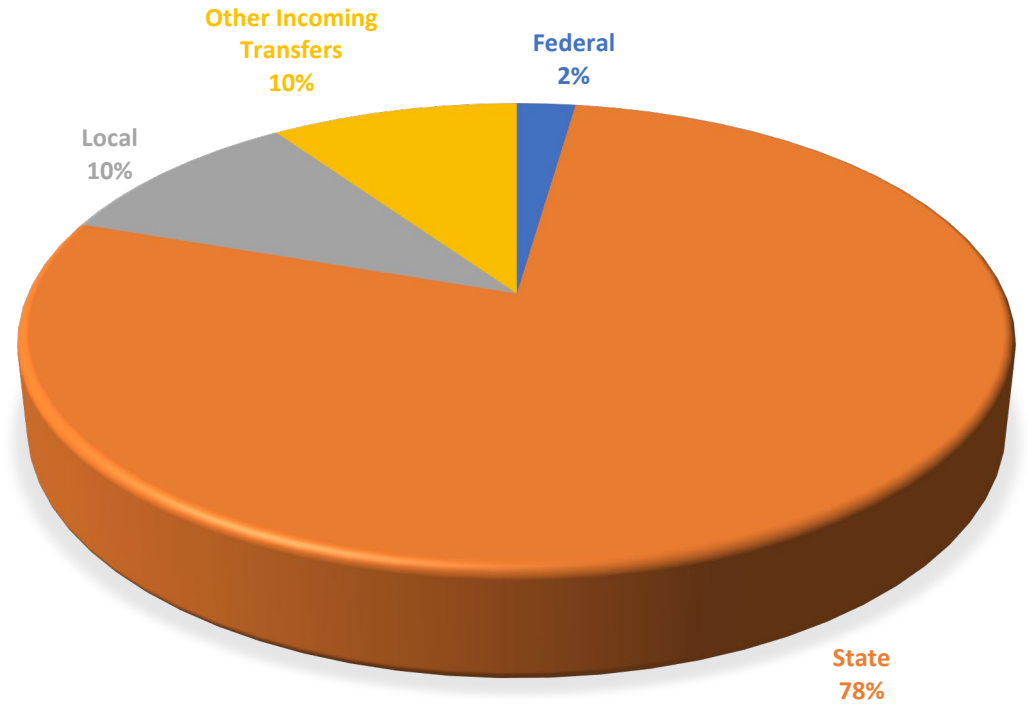


2ND QUARTER FY22-23 GENERAL FUND EXPENSES

GENERAL FUND BUDGET REVENUE



GENERAL FUND YTD REVENUE



Category	Unrestricted Budget	Unrestricted YTD	Unrestricted Variance	Unrestricted % Realized
Revenue				
Federal	38,603.00	-	38,603.00	0%
State	80,266,057.00	45,804,967.00	34,461,090.00	57%
Local	11,157,054.00	7,347,273.00	3,809,781.00	66%
Other Incoming Transfers	-	9,444,627.00	(9,444,627.00)	0%
Total Revenue	91,461,714.00	62,596,867.00	28,864,847.00	68%
Expenses				
Academic Salaries	33,506,801.00	14,366,397.00	19,140,404.00	43%
Classified and Non Academic Salaries	18,518,652.00	7,655,073.00	10,863,579.00	41%
Employees Benefits	20,524,310.00	8,249,347.00	12,274,963.00	40%
Supplies & Materials	2,054,579.00	445,968.00	1,608,611.00	22%
Other Operating Exp & Services	12,881,471.00	6,549,888.00	6,331,583.00	51%
Capital Outlay	253,649.00	(56,959.00)	310,608.00	-22%
Other Outgo	542,062.00	1,129,802.00	(587,740.00)	208%
Total Expenses	88,281,524.00	38,339,516.00	49,942,008.00	43%

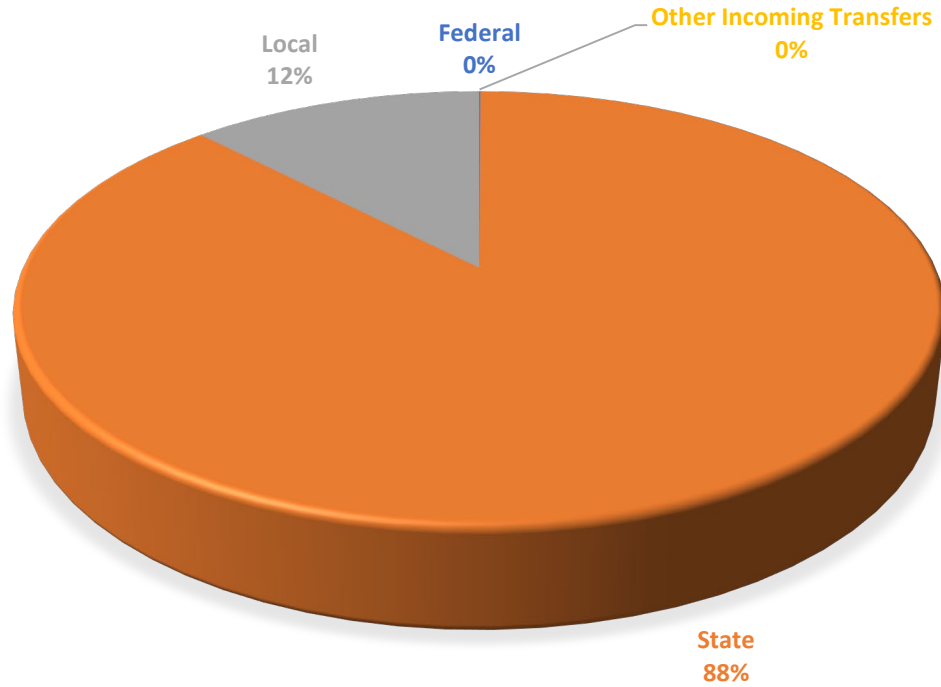
Budget FTES
8,248 (FY21-22 320 A)
\$60.4M Gen App

Actual FTES
11,164 (ECA)
\$66.5M Gen App

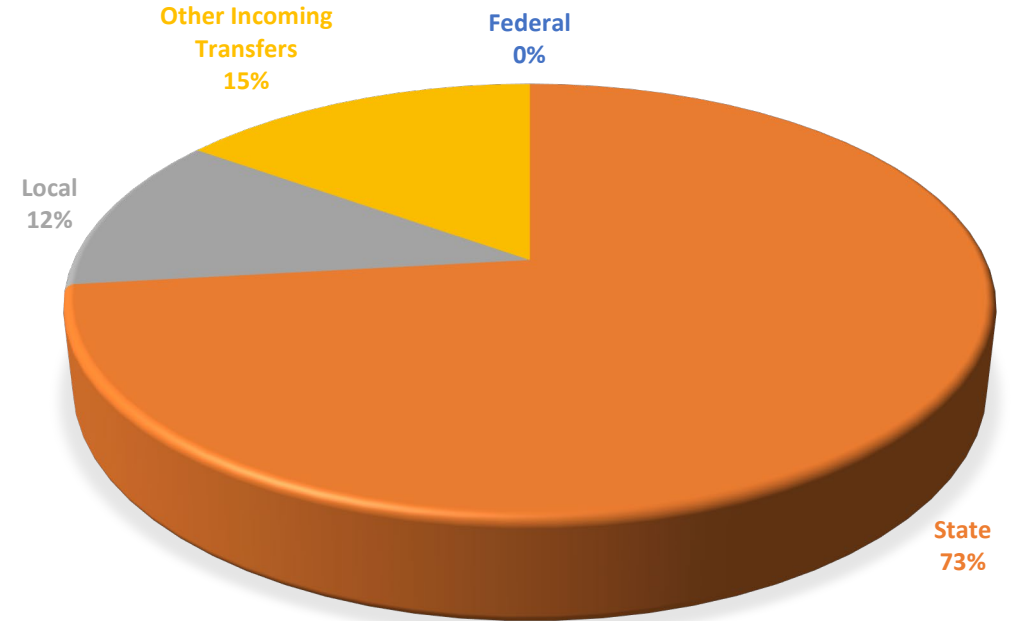
320 P1 FTES:
9,277

2ND QUARTER FY22-23 UNRESTRICTED FUND REVENUE

UNRESTRICTED FUND BUDGET
REVENUE

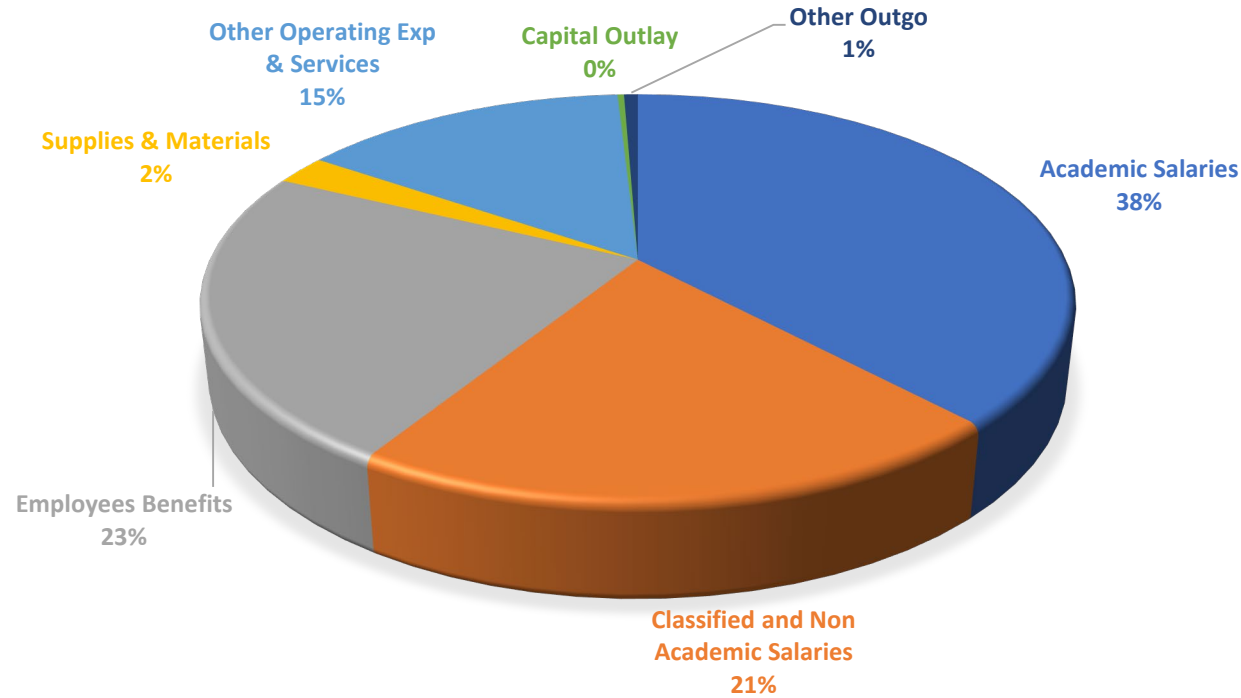


UNRESTRICTED FUND YTD
REVENUE

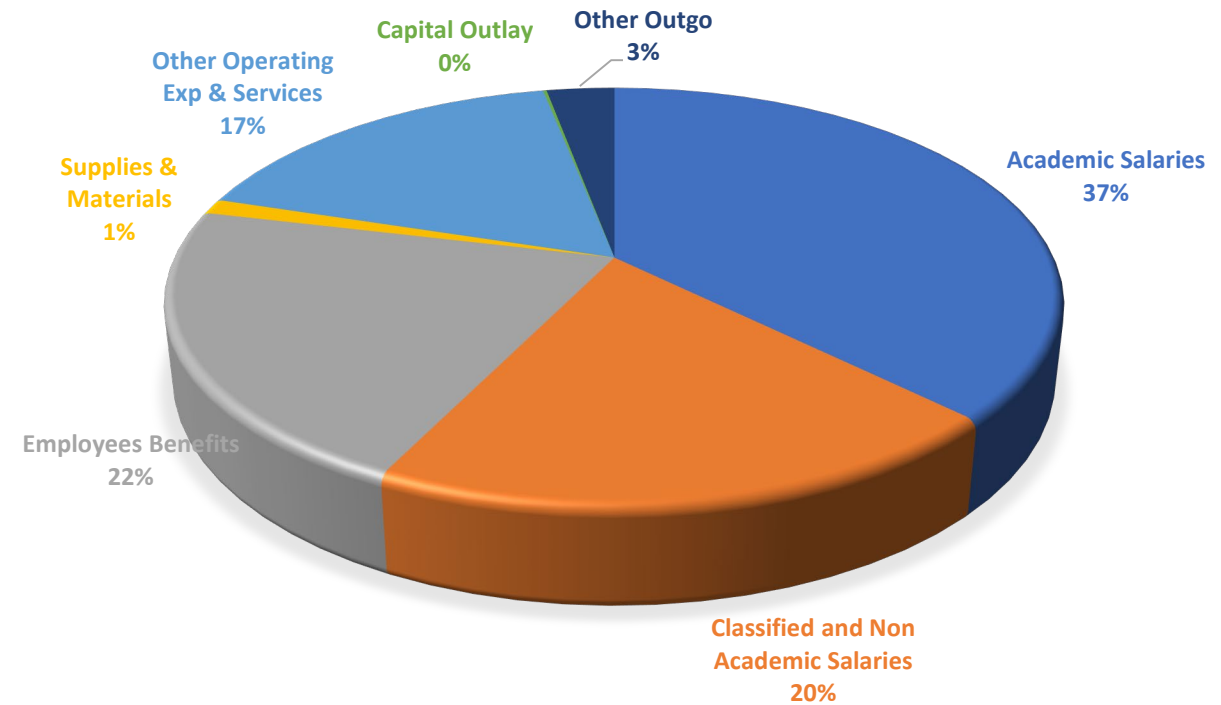


2ND QUARTER FY22-23 UNRESTRICTED FUND EXPENSES

UNRESTRICTED FUND BUDGET
EXPENSES



UNRESTRICTED FUND YTD
EXPENSES

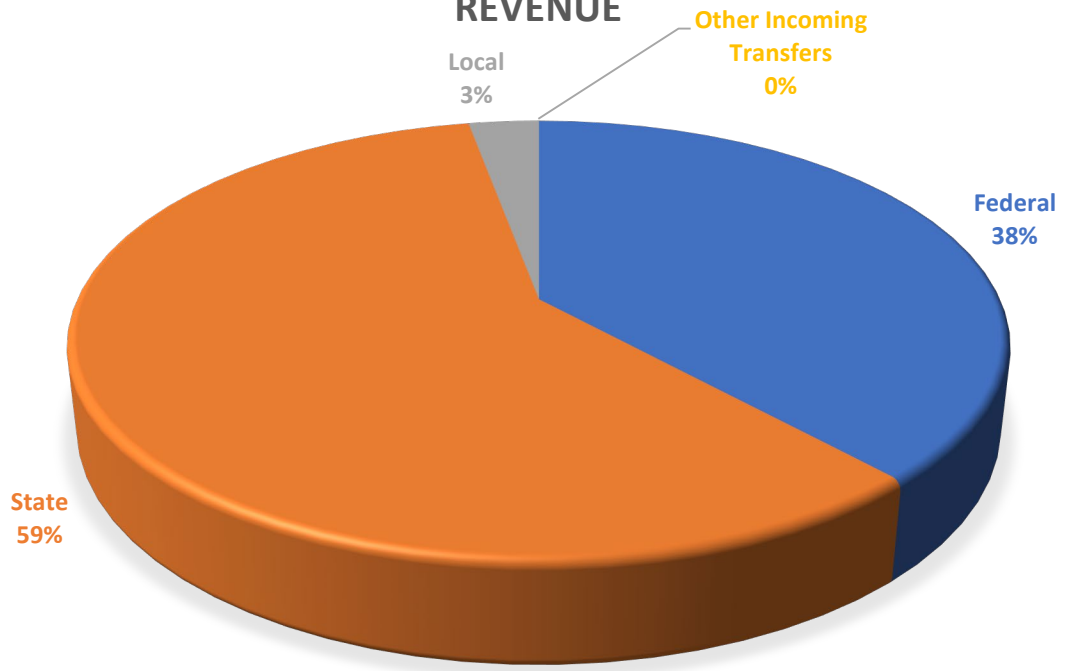


2ND QUARTER FY22-23 RESTRICTED FUND

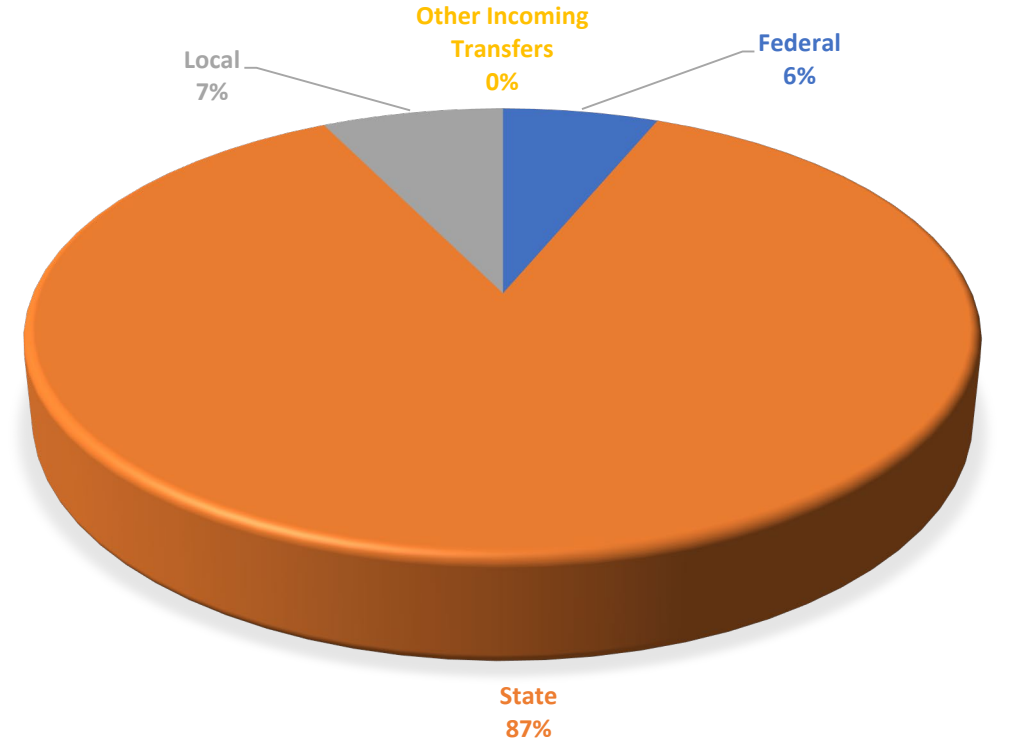
Category	Restricted Budget	Restricted YTD	Restricted Variance	Unrestricted % Realized
Revenue				
Federal	27,280,659.00	2,232,941.00	25,047,718.00	8%
State	42,055,131.00	30,897,277.00	11,157,854.00	73%
Local	2,071,779.00	2,603,750.00	(531,971.00)	126%
Other Incoming Transfers	-	-	-	0%
Total Revenue	71,407,569.00	35,733,968.00	35,673,601.00	50%
Expenses				
Academic Salaries	2,746,745.00	1,620,012.00	1,126,733.00	59%
Classified and Non Academic Salaries	6,928,682.00	2,014,445.00	4,914,237.00	29%
Employees Benefits	3,938,202.00	1,264,630.00	2,673,572.00	32%
Supplies & Materials	14,930,156.00	1,664,051.00	13,266,105.00	11%
Other Operating Exp & Services	10,508,831.00	2,656,455.00	7,852,376.00	25%
Capital Outlay	5,541,141.00	814,285.00	4,726,856.00	15%
Other Outgo	26,813,812.00	442,108.00	26,371,704.00	2%
Total Expenses	71,407,569.00	10,475,986.00	60,931,583.00	15%

2ND QUARTER FY22-23 RESTRICTED FUND REVENUE

RESTRICTED FUND BUDGET
REVENUE

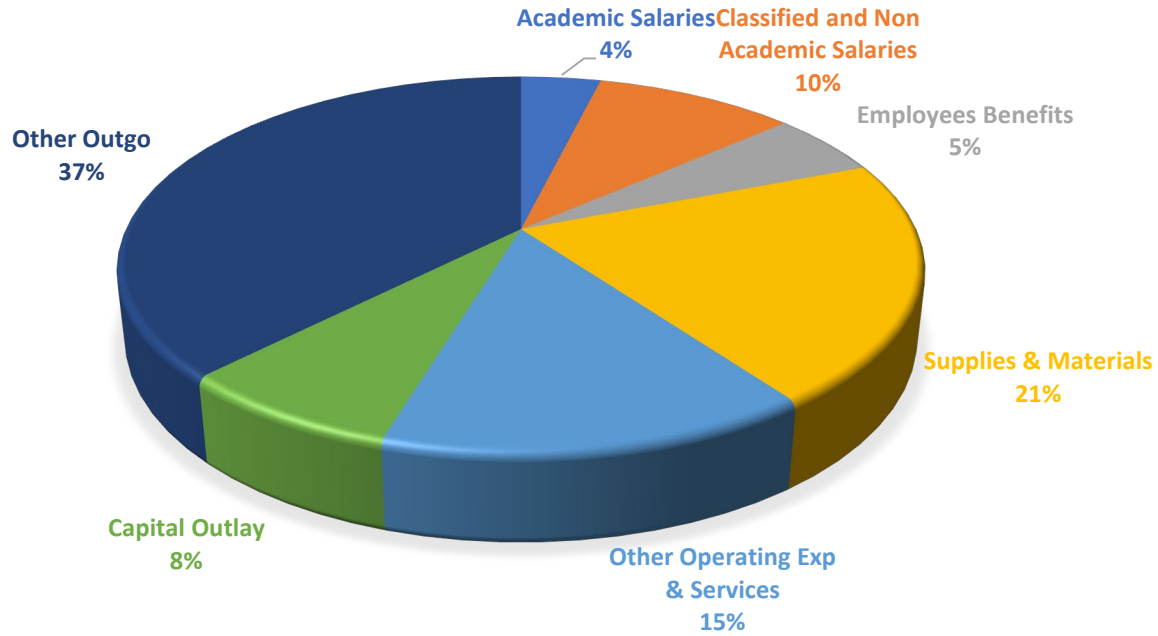


RESTRICTED FUND YTD
REVENUE

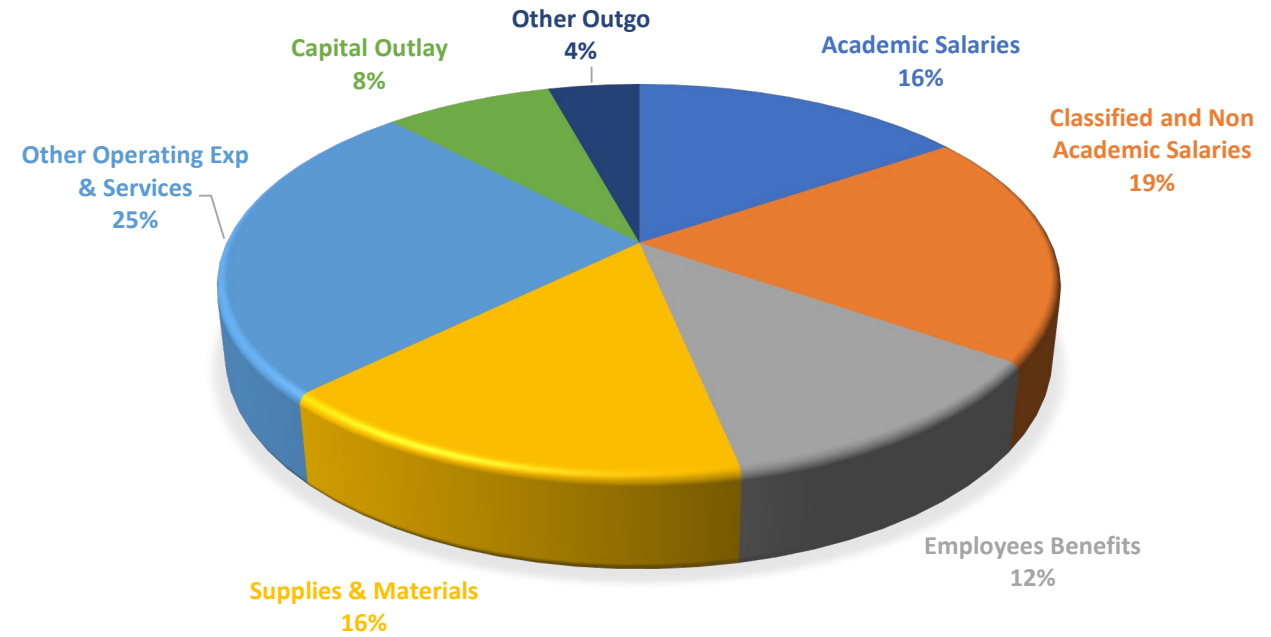


2ND QUARTER FY22-23 RESTRICTED FUND EXPENSES

**RESTRICTED FUND BUDGET
EXPENSES**



**RESTRICTED FUND YTD
EXPENSES**





Antelope Valley Community College District

Decision Making Principles

Spring 2023

1. Do what is best for Students.
2. Find a way to Yes.
3. Promote and maintain the highest standards and ethics in all we do.