



**ANTELOPE VALLEY COMMUNITY
COLLEGE DISTRICT**

2015-2016 ADOPTED BUDGET



September 14, 2015

Edward T. Knudson, Superintendent/President
Diana Keelen, Executive Director of Business Services

TABLE OF CONTENTS

Section 1	BUDGET NARRATIVE
Section 2	ANTELOPE VALLEY COLLEGE BUDGET
Section 3	BUDGET SUMMARY GENERAL FUND
Section 4	BUDGET DETAIL GENERAL FUND
Section 5	BUDGET SUMMARY GENERAL FUND UNRESTRICTED
Section 6	BUDGET DETAIL-GENERAL FUND UNRESTRICTED
Section 7	BUDGET SUMMARY GENERAL FUND RESTRICTED
Section 8	BUDGET DETAIL-GENERAL FUND RESTRICTED
Section 9	CAPITAL OUTLAY PROJECT FUNDS
Section 10	BOOKSTORE AND CAFETERIA
Section 11	CHILD DEVELOPMENT FUND
Section 12	PARKING FUND
Section 13	OTHER FUNDS
Section 14	APPROPRIATIONS LIMIT WORKSHEET
Section 15	EDUCATION PROTECTION ACCOUNT

SECTION 1

BUDGET NARRATIVE

ANTELOPE VALLEY COMMUNITY COLLEGE 2015-2016 ADOPTED BUDGET NARRATIVE

2014-2015 Unaudited Actuals

The passage of Proposition 30 created the Education Protection Account (EPA). The EPA is funded from a tax package that raised the state sales tax by 0.25% from January 1, 2013 through December 31, 2016 and increased personal income taxes to individuals making over \$250K from 2012-2018. The EPA funds are not considered “new revenue”, but prevented severe cuts to Higher Education. It is important to note that these taxes are temporary.

The EPA funds have certain accountability provisions:

1. The spending plan must be approved by the governing board during a public meeting each year.
2. EPA funds cannot be used for the salaries and benefits of administrators or any other administrative costs (as determined through the account code structure).
3. Each year, the Local Education Agency (LEA) must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

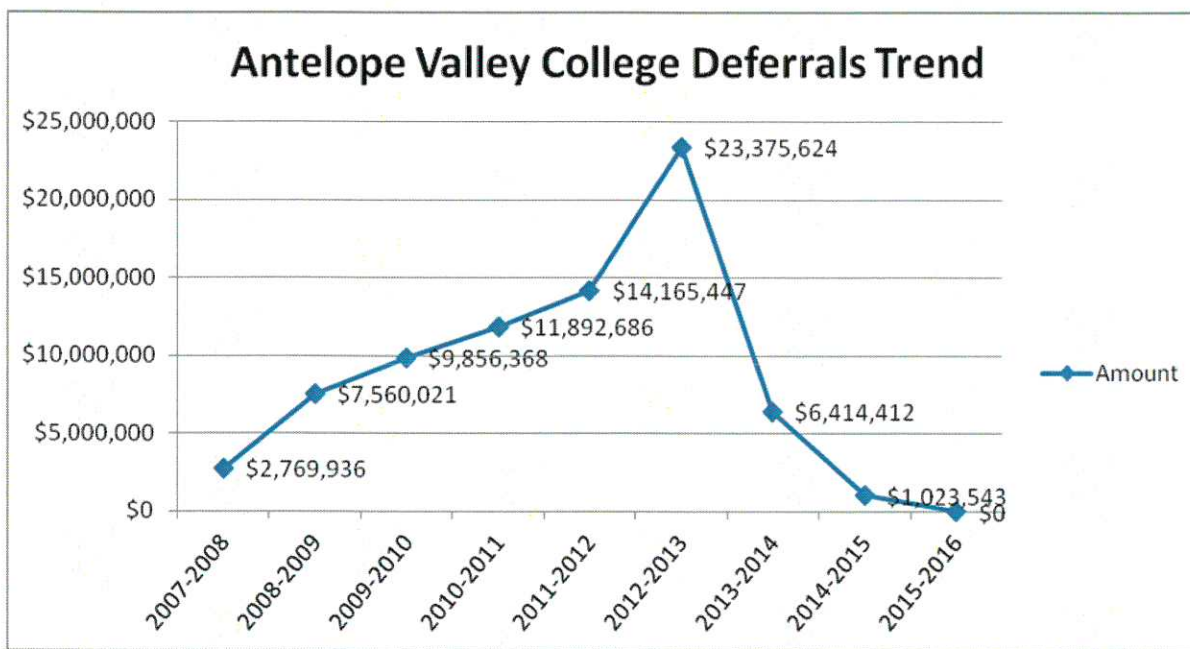
For planning purposes, the estimated total computational revenue for 2014-2015 includes an estimated 0.5% deficit or \$292,388 as a contingency of revenue shortfall that may happen at recalculation in February 2016. If the deficit does not come to realization, the funding will go into the ending fund balance or be redirected towards one-time funding use.

2015-2016 Governor's Budget for Community Colleges²

Item (In Thousands)	2014--15 Enacted Totals	2015--16 May Revise Totals	2015--16 Budget Agreement Totals	Increase Over 2014--15	NOTES
Ongoing Funds					
Cost of Living Adjustment	0.85%	\$61,000 (1.02%)	\$61,000 (1.02%)	0.17%	
Enrollment Growth	2.75%	\$156,500 (3%)	\$156,500 (3%)	0.25%	
Student Success and Support Program (SSSP)	\$199,183	\$299,183	\$299,183	\$100,000	Matching requirements remain at the 2014--15 levels.
SSSP -- Equity	\$70,000	\$185,000	\$155,000	\$85,000	Up to \$15 million can be used to implement SB 1023, the Cooperating Agencies Foster Youth Educational Support Program
Institutional Effectiveness	\$2,500	\$17,500	\$17,500	\$15,000	
Base Augmentation	\$0	\$266,700	\$266,692	\$266,692	
Career Development College Preparation (CDCP) Rate Equalization	\$0	\$49,000	\$49,000	\$49,000	
Full--Time Faculty	\$0	\$75,000	\$62,320	\$62,320	Quintiles beginning at \$73,057 through \$125,000
Apprenticeship Programs	\$22,868	51,924	51,924	\$29,056	
Categorical Program COLA	\$0	\$2,500	\$2,500*	\$2,500	Only for DSPS, EOPS, CalWORKs, Child Care Tax Bailout
EOPS	\$89,509	\$0	\$123,189	\$33,680	Restores to pre--recession levels.
Full--Time Cal Grant B Student Financial Aid Program	Not Included	Not Included	\$39,000	\$39,000	Cal Grant B Access Awards for community college students who take 12 or more units. Estimated to provide 85,000 students with an additional \$450.
One--Time Funds					
Career Technical Education Pathways	\$50,000	\$48,000	\$48,000		
Mandates	\$49,500	\$627,800	604,043		
Deferred Maintenance & Instructional Equipment	\$148,000	\$148,000*	\$148,000*		No Match Requirement
Remaining Deferrals	\$600,000	\$94,465	\$94,465		
Basic Skills & Student Outcomes Transformation Program	Not Included	\$60,000	\$60,000		To assist districts in improving the delivery of basic skills instruction. Pursuant to Ed Code 88800, et. seq

Baccalaureate Degree Start-up	Not Included	\$0	\$6,000		To support the implementation and professional development related to the baccalaureate degrees at 15 colleges.
Financial Aid Administration	\$0	\$0	\$3,000		To administer new supplemental grants to Cal Grant B recipients
Innovation Awards	\$50,000	\$50,000	\$0		
Funding Tied to Partnerships					
Basic Skills Partnership Pilot Program (One-Time)	Not Included	\$2,000	\$10,000		Pursuant to Ed Code 88700, with CSU
Adult Education	\$25,000	\$500,000	\$500,000		Caps the school districts maintenance-of-effort certification at \$375 million, specifies that joint powers agencies may participate as adult education consortia members, and allows specific older adult programs pertaining to workforce development or caregiver programs to be funded by consortia. Also, removes language to allow LCFF funds to be used for older adult programs.
Adult Education Data (One-Time)	\$0	\$0	\$25,000		For the development and collection of outcomes data. Authorizes the Chancellor and Superintendent to collaborate on the development of common outcome data collection, and require them to report to the Legislature by November 1, 2015 on its progress.
Other					
Prop 39	\$37,500	\$38,700	\$38,800		

As noted above, included in the Governor's budget is addressing deferrals which is a part of the wall of debt in California. In 2011-2012, the deferrals to community colleges reached a staggering \$991 million of inter and intra year deferrals. In 2015-2016, deferrals will be eliminated.



*Spike in 2012-2013 included Education Protection Account (EPA) funds of \$8.8 million not received until the end of June 2013

Antelope Valley College's 2015-2016 General Unrestricted Fund Budget

Revenue Assumptions:

Some positive economic growth and the backfill of EPA funds have resulted in some restoration of funds to the California Community College System. The unrestricted budget includes conservative estimates because the State of California is showing a very slow recovery from the previous recession.

2011-2012 Workload Restoration

The budget includes estimates that there will be full restoration of the 2011-2012 workload reductions. Additionally, there is a small amount of growth estimated.

Restoration of Cuts	Fiscal Year	Work-load %	Apportionment	Base	FTES	Growth	New Base	Fiscal Year Funded Levels
2011-2012 Workload Reduction	2011-2012	-7.74%	(\$3,965,475)	11,371	-872		10,499	2005-2006 & 2006-2007
2011-2012 Workload Restoration	2012-2013				120		10,619	2006-2007 & 2007-2008
2011-2012 Workload Restoration	2013-2014				298		10,917	2006-2007 & 2007-2008
2011-2012 Workload Restoration Estimate	2014-2015				375		11,292	2009-2010 & 2010-2011
2011-2012 Workload Restoration Estimate	2014-2015				79	285	11,656	
2011-2012 Workload Left to be Restored					0	285		

The District has established an enrollment target of base plus 2%. The Enrollment Management Committee (EMC) was presented with the following scenario of enrollment targets on May 8, 2015:

2015-2016 Tentative Budget	
<u>FTES Target</u>	
2014-2015 Base FTES	11,292
2011-2012 Restoration FTES	79
Growth FTES	146
Potential Funded FTES	11,517
2% Above Funded Target	11,747
2014-2015 estimated borrowing needed to make base	99
Total FTES Target to including making up borrowing	11,846
Total LHE Target using 95% Efficiency	12,470

The Governor's proposal includes a restoration/growth amount of 2%. Because of the new revised growth formula from the Chancellor's Office, Antelope Valley College has a growth cap of 3.28%. These adjustments reflect constrained growth for other districts that cannot meet the 2% growth target. Those FTES were redistributed among the system. The revised adopted budget figures are as follows:

2015-2016 Adopted Budget	
<u>FTES Target</u>	
2014-2015 Base FTES	11,293
2011-2012 Restoration FTES	79
Growth FTES	284.24
Potential Funded FTES	11,657
2014-2015 estimated borrowing needed to make base	47
2% Above Funded Target	11,890
Total FTES Target to including making up borrowing	11,937

Unrestricted Revenue Changes:

- Ongoing funding in the amount of 1.02%
- 3.28% restoration/growth
- Increase in operating funds
- Full 2011-2012 workload restoration
- No Prior Year Recalculation
- \$46 per credit unit
- 0.5% revenue deficit factor included

Unrestricted Expenditure Changes:

Changes from 2014-2015 Actuals to 2015-2016 Adopted Budget				
	Change	Increase	Decrease	Total
1	Increase in Step & Column Estimates	\$ 291,512		
2	Biennial elections	\$ 400,000		
3	Faculty Position Hiring (Hiring 8 with 5 retiring)	\$ 144,574		
4	IRS mileage rate increase from \$0.56 to \$0.575	\$ 3,000		
5	Foxfield rental increase	\$ 20,000		
6	Security Contract Increase of 3% per year	\$ 50,242		
7	Resource Allocation Funding (On-Going)	\$ 1,450,000		
8	Resource Allocation Funding (One-Time)	\$ 545,000		
9	Reduction in One Time Resource Allocation Funds from prior year		\$ (164,736)	
10	Reduction of one-time funds for board approved projects & operations (\$150K still remaining to complete)		\$ (52,000)	
11	Set aside for negotiations on going funding	\$ 1,162,571		
13	Set aside for negotiations one time funding	\$ 447,439		
14	Increase in legal services (received a significant credit in 14-15)	\$ 200,000		
15	President's Contingency Reserve for Emergencies	\$ 100,000		
16	3.28% Increase in course offerings to support restoration/growth	\$ 949,302		
17	Change in Summer Scheduling. 3 summer payrolls in Summer 2015 as opposed to 2 in Summer 2014. This will cause an increase in 15-16	\$ 160,000		
18	Hiring of EOPS Director	\$ 143,232		
19	Implementation of Department Chairs (Only Spring is in 14-15 actuals)	\$ 350,000		
20	Decrease in Solar Project Payment		\$ (405,150)	
21	Increase in Utilities Expense 5% estimate	\$ 85,945		
22	3 Faculty Positions Stairstepped 50% in 2015-2016	\$ 142,346		
23	Contract Increase for vehicle reimbursement	\$ 6,000		
24	STRS increase from 8.88% to 10.48%	\$ 490,566		
25	PERS increase form 11.77% to 11.847%	\$ 37,419		
26	5% of categorical salaries reserve	\$ 53,686		
	Total Increase (Decrease)	\$ 7,232,832	\$ (621,886)	\$ 6,610,946

Changes that can Effect the Budget*The Affordable Care Act (ACA)*

On June 28, 2012, the Supreme Court upheld the Patient Protection and Affordable Car Act as constitutional. Although it was signed into law in 2010, the majority of the provisions went into effect in January 2014 and the remaining will be phased in by 2018. Most notably, the impact for employers not following the provisions could result in IRS penalties of \$2,000 - \$3,000 per impacted employee, depending upon the situation. Antelope Valley College is in the process of assessing any possible risks and developing mitigation plans to limit the potential financial impact to the District. We have developed a contingency fund to address the financial liabilities associated with ACA penalties.

Minimum Wage

Minimum increased in California from \$8.00 per hour to \$9.00 per hour on July 1, 2014 and then will again to \$10.00 per hour beginning July 1, 2016.

CalSTRS

The CA State Legislature adopted a plan to address the unfunded liability for the California State Teachers Retirement System over the next 30 years.

Here is the adopted solution²:

Proposed STRS Contribution Rates				
<i>Adopted Budget</i>				
	Employer	Employee (pre-2013 hire date)	Employee (post-2013 hire date)	State
2013-14	8.25%	8%	8%	3.04%
2014-2015	8.88%	8.15	8.15	3.45
2015-2016	10.73%	9.2	8.56	4.89
2016-2017	12.58%	10.25	9.205	6.33
2017-2018	14.43%	10.25	9.205	6.33
2018-2019	16.28%	10.25	9.205	6.33
2019-2020	18.13%	10.25	9.205	6.33
2020-2021	19.10%	10.25	9.205	6.33

Antelope Valley College has included this information in the adopted budget section (5 – 1) and three-year budget projection section (5 – 2).

Temporary Taxes

Proposition 30 funding is temporary. Without extension, the sales tax increase will go away at the end of 2016 and the personal income tax portion will conclude at the end of 2018. The District will need to work on long-term budget planning strategies to address the potential erosion of Proposition 30 funds.

Deficits/Shortfalls

The District has assumed a 0.5% deficit or \$316,376 in 2015-2016 to address any potential shortfalls with property taxes or State revenue streams. Below is a history of deficits to Antelope Valley College for 2007-2008 through 2013-2014.

Deficit Co-Efficient	Percentage	Amount	Source
2007-2008	0.32%	(\$180,331)	Exhibit E dated 2/23/09
2008-2009	1.19%	(\$678,322)	Exhibit E dated 3/18/10
2009-2010	0.00%	\$0	Exhibit E dated 2/17/11
2010-2011	0.32%	(\$185,559)	Exhibit E dated 2/7/12
2011-2012	1.94%	(\$1,036,074)	Exhibit E dated 2/12/13
2012-2013	0.23%	(\$122,201)	Exhibit E dated 2/20/14
2013-2014	0.65%	(\$365,735)	Exhibit E dated 2/18/15
Total		(\$2,568,222)	

Antelope Valley Community Colleges Strategic Planning Approach Leading to the 2015-2016 Adopted Budget

The draft tentative budget was presented in several forums; the first being on May 7, 2015, at the Town Hall meeting. The Budget Committee discussed the draft tentative budget summary on May 13, 2015. The Strategic Planning Committee was presented with the draft tentative budget summary on May 27, 2015. Executive Council also had an opportunity to review the draft tentative budget summary. As a part of our strategic planning process, a resource allocation budget has been included to address the new budget call needs of the District.

The draft adopted budget was presented to the Budget Committee on August 26, 2015 and to the Strategic Planning Committee on September 2, 2015. Executive Council also had an opportunity to review the draft adopted budget summary. The resource allocations have been approved by Executive Council and are included in the adopted budget.

Other Funds

The 2015-2016 Adopted Budget includes estimates for the following:

1. General Fund Restricted
2. Scheduled Maintenance
3. Measure R Bond
4. Bond Interest and Redemption
5. Palmdale Redevelopment
6. Bookstore
7. Cafeteria
8. Child Development Center
9. Student Representative Fees
10. Other Trust Funds
11. Financial Aid

Major Differences between the 2015-2016 Tentative Budget & Adopted Budget

	2014-2015 Actuals	2015-2016 Adopted
OPEB (Cash to Cash, not Expense)	\$ 387,113	
Summer Session (change in schedule) 2 to 3 paychecks	\$ 160,000	
Dept Chairs (Spring 2015 implementation)	\$ 350,000	
H&W (Staggering in hiring)	\$ 300,000	
Legal fee settlement credit	\$ 200,000	
Increase to Ongoing negotiations		\$ 447,440
Negotiations One Time		\$ 447,439
Legal Fees (baseline)		\$ 200,000
Summer Session (change in schedule) 2 to 3 paychecks		\$ 160,000
Carry over projects (capital)		\$ 150,000
Dept Chairs (Increase to include Fall 2015)		\$ 350,000
Decrease in Solar Project Payment		\$ (\$405,150)
EOPS Director		\$ 143,232
	\$ 1,397,113	\$ 1,492,961

The tentative budget is an estimate based upon information known prior to the final budget approval by the State. The tentative budget is approved in the June Board meeting and the State budget is not approved until June 30, 2015. The above represents changes from the estimates at tentative budget to when a full analysis of actuals to budget is completed for adopted budget.

Linking the Strategic Plan and the Budget

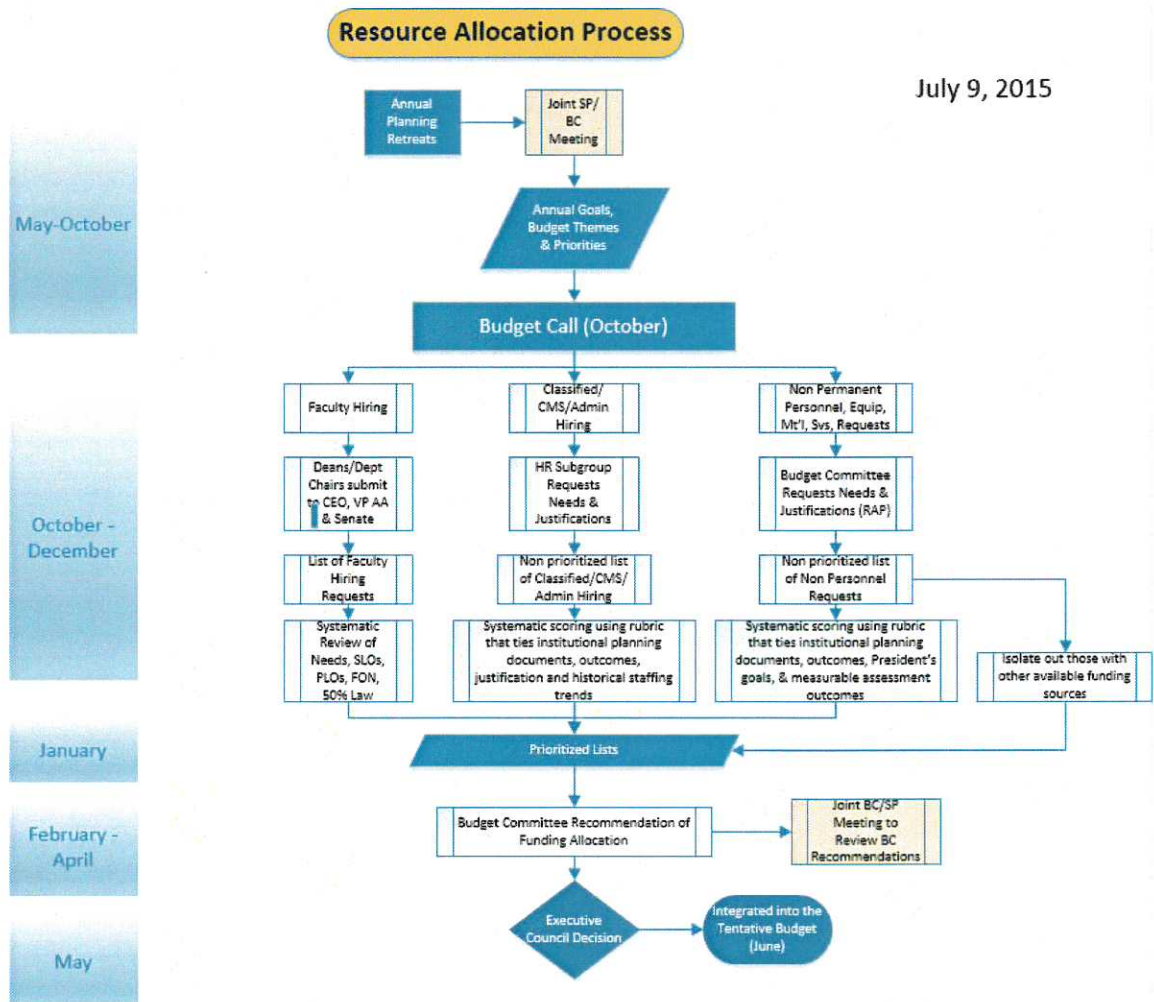
The Superintendent/President has formed an advisory group to solicit input from community leaders on the current and future workforce development needs of industry. This information is then evaluated and is in the process of being incorporated into the college's Educational Master Plan (EMP). The Superintendent/President then uses this information to assist in the development of the annual board goals. In order to properly integrate goals and outcomes with the financial planning of the District, there were two areas that required additional focus. First, the 2014-2016 EMP goals were prioritized by the college's Administrative Council and reviewed in a campus wide planning retreat. There was emphasis placed on:

- Educational Master Plan #4-The College will increase student success in Basic Skills and English as a Second Language (ESL).
- Educational Master Plan #1-The College, as a community, will provide students with an environment which supports learning and facilitates student success.
- Educational Master Plan #3-The College will expand and diversify Career Technical Education options for students.

Secondly, the Budget & Finance Subcommittee (now Budget Committee), as part of the continuous process improvement cycle, asked three questions about the first-time used rubric process. (1) What did we like about the process? (2) What do we think we can do better? and (3) What changes should be made? Through this evaluation, it was identified that the rubric process created challenges when supporting the operational needs of the college. The scoring showed a disparity between academic areas versus the operational areas of the college.

Starting in budget year 2015-2016, in order to ensure that the resource allocation process addressed the prioritized goals of the EMP, rubric scoring was modified to include a higher weight to the prioritized goals of the Educational Master Plan #4, #1 & #3. This would allow those requests that fit within the prioritized EMP goals to have a higher consideration than those that may not fit within those prioritized goals.

The Budget & Finance Subcommittee (now Budget Committee) recommended the need for operational goals as part of the rubric process in order to create a level playing field for resource allocation. The operational areas met and developed operational goals that align with the Educational Master Plan and was used in the 2015-2016 for resource allocation requests. The draft process chart for resource allocation was presented to Budget Committee on July 8, 2015. The draft final was presented to the Strategic Planning Committee on July 15, 2015 and then to Executive Council on July 20, 2015. The resource allocation process that the District used is as follows.



The faculty prioritization process took place in late fall 2014 to allow for the hiring process to begin in January 2015. Positions were requested from Deans, after collaboration with division faculty, and then ranked by the Superintendent President and Vice President of Academic Affairs.

The Human Resources Subgroup met and ranked positions using a rubric that tied to institutional planning for classified and confidential, managers and supervisors. The ranked listing went to Executive Council, who made changes based on current needs of the District.

The Budget Committee requested resource allocations proposals and scored critical requests using a rubric that ties to institutional planning. The list was then reprioritized to include those items that were mandatory in nature to be funded first.

As a method of distributing ongoing funds between non faculty staffing and resource allocation requests, the budget committee recommended using an average of budget equity to overall budget requests. The recommended distribution was as follows:

<u>Option #1: Budget Equity</u>	(a)	(b)	(a x b)
% to total of below budgets	15-16 Tent.	% of total	Draft allocations
Classified/CMS/Administrator	\$19,933,356	71%	\$ 793,243
Ongoing Other Costs (4XXX-6XXX)	\$8,093,692	29%	\$ 322,086
	<u>\$ 28,027,048</u>	<u>100%</u>	<u>\$ 1,115,329</u>

<u>Option #2: Overall Requests</u>	(a)	(b)	(a x b)
% of overall requests	15-16 Requests	% of total	Draft allocations
Classified/CMS/Administrator	\$ 1,195,029	44%	\$ 485,213
Ongoing Other Costs (4XXX-6XXX)	\$ 1,551,911	56%	\$ 630,116
	<u>\$ 2,746,940</u>	<u>100%</u>	<u>\$ 1,115,329</u>

<u>Option #3 : Budget & Request Average</u>	Average of Options 1 & 2	6/24/2015 Meeting BC Draft allocations	7/8/15 Meeting BC Final Allocations
Agree to certain percentage			
Classified/CMS/Administrator	57%	\$639,228	\$613,984
Ongoing Other Costs (4XXX-6XXX)	43%	\$476,101	\$501,345
	<u>100%</u>	<u>\$1,115,329</u>	<u>\$1,115,329</u>

The Budget Committee discussed that there was a need to consider both existing budget percentages as well as the significant proposal requests. In order to do this, Option #3 using the average of budget equity and dollars requested by major category: staffing versus non staffing, was the consensus.

Additionally, \$50,000 has been set aside for professional development. Funding for the reclassification approved at the June 8, 2015 Board of Trustees meeting included in the adopted budget, along with reorganization costs of the foundation and facilities departments.

The final resource allocation with Executive Council changes is incorporated into the adopted budget and as follows:

Full Time Faculty Prioritization

Position	Status	Academic Affairs Rank	Executive Council Rank 12/12/2014
Nursing	Retirement 2015	1	1
Nursing	Retirement 2015	2	2
Business	Retirement 2015	3	3
Mathematics	New Position	4	4
English	New Position	5	5
Nursing	Retirement 2015	6	6
Nursing	Retirement 2015	7	
Business	New Position	8	8
Volleyball Coach	Retirement 2014	9	
Reading	Retirement 2014	10	7
Sociology	Retirement 2014	11	
Librarian	New Position	12	
Business	New Position	13	
Mathematics	New Position	14	
Chemistry	New Position	15	
Biology	Retirement 2014	16	
Geostudies	Retirement 2014	17	
Deaf Studies	New Position	18	

Classified/CMS/Administrators		Prioritized through HR Subgroup in Feb 2015				
Rank	Position	Division/Area	Score	Sal + Benes	BC Resource Allocation Funding Recommendation 6/24/15 Meeting	Exec Council Approval 7/13/2015
1	Clerical III	HR/Risk Management	420	Range 12 \$59,559	\$59,559	\$59,559
2	Cashier	Business	400	Range 9 \$54,832	\$54,832	\$54,832
3 tie	Technical Analyst	Business	389	Range 17 \$68,665	\$68,665	\$68,665
3 tie	Administrative Assistant	Institutional Advancement	389	Range 16 \$66,711	\$66,711	\$0
4	Custodian I	Facilities	370	Range 10 \$56,351	\$56,351	\$56,351
5	Development Officer, Alumni relations	Institutional Advancement	365	Range 26 \$89,821	\$89,821	\$0
6	Technical Director, PAT	Business	354	Range 26* \$89,821	\$89,821	\$89,821
7	Clerical III (Learning Center)	Academic Affairs	350	Range 12 \$59,559	\$59,559	\$59,559
8	Technical Analyst	Information Technology	345	Range 17 \$68,665	\$68,665	\$68,665
9	Budget Analyst	Business	337	Range 23* \$81,996	\$0	\$0
10	Automotive Equipment Mech. Asst.	Facilities	339	Range 18 \$70,693	\$0	\$70,693
11	Employment Outreach Spec.	Student Services	331	Range 15 \$64,824	\$0	\$0
12	Grounds Maintenance Worker	Facilities	313	Range 11 \$57,925	\$0	\$0
13	Sound Engineer	Business/Auxiliary	308	Range 21 \$77,228	\$0	\$0
14	Clerical III (Athletics)	Academic Affairs	299	Range 12 \$59,559	\$0	\$0
15	Clerical III (Language Arts)	Academic Affairs	288	Range 12 \$59,559	\$0	\$0
16	20% Coord. Deaf Services	Student Services	285	Range 16 20%= \$13,733	\$0	\$13,733
Total Amount of Ongoing Requests				\$1,099,501	\$613,984	\$541,878

Change from 6/24/15 Meeting:						
Removed or Moved						
	Network Engineer: Information Technology Per R. Shaw 6/24/15 BC Meeting	Difference in using existing support position to offset some of the Network Engineer cost	344	Range 28*		
				\$95,528	\$0	\$29,000
Total Classified/CMS/Administrator Funding Allocation					\$613,984	\$570,878

2015-2016 On Going Non Permanent Staffing Requests					
Budget Request	Total Average Score	Amount	BC Changes to Prioritization: 6/10/15	BC Funding Allocation Recommendations: 6/24/15 Meeting	Exec Council Approval 7/20/2015
Program Reviews: - 26 Binder Tab B On Going X Ray equipment maintenance agreement	80.41	\$10,000	Mandatory	\$10,000	\$10,000
Program Reviews: - 1 Binder Tab B On Going Annual accreditation fees	79.87	\$200	Baseline difference	\$200	\$200
Program Reviews: - 13 Binder Tab R On Going Adjunct librarians	65.24	\$130,000	Mandatory	\$130,000	\$130,000
Program Reviews: - 18 Binder Tab Q On Going Provide closed captioning in the classrooms in compliance with ADA508	59.37	\$45,000	Mandatory	\$45,000	\$45,000
Program Reviews: - 17 Binder Tab Q On Going Increase Banner/Ellucian support service contract to 24/7 support	52.58	\$25,000	Mandatory	\$25,000	\$25,000
Program Reviews: - 11 Binder Tab I On Going Information system license fees for student behavioral management processes	38.65	\$8,000	Mandatory	\$8,000	\$8,000
Program Reviews: - 16 Binder Tab P On Going Facilities Planning Consultant	93.27	\$30,000		\$30,000	\$30,000
Program Reviews: - 14 Binder Tab P On Going M&O Baseline Funding Increase	88.00	\$166,596	Baseline difference	\$166,596	\$166,596
Program Reviews: - 15 Binder Tab P On Going Campus Roadway Increase	82.96	\$266,900		\$86,549	\$86,549
Program Reviews: - 25 Binder Tab B On Going Program supplies	77.27	\$500			
Program Reviews: - 27 Binder Tab B On Going Increase supplies, equipment costs & license fees	77.17	\$15,000			
Program Reviews: - 7 Binder Tab H On Going Non instructional supplies	76.54	\$750			
Program Reviews: - 10 Binder Tab H On Going Travel & conference	75.92	\$5,000	Move to professional development		
Program Reviews: - 6 Binder Tab H On Going Temporary hourly clerical III's	74.36	\$19,235	#13 Classified Position: Language Arts Clerical III		

2015-2016 On Going Non Permanent Staffing Requests					
Budget Request	Total Average Score	Amount	BC Changes to Prioritization: 6/10/15 Meeting	BC Funding Allocation Recommendations: 6/24/15 Meeting	Exec Council Approval 7/20/2015
Program Reviews: - 28 Binder Tab B On Going Repairs of machines & equipment & supplies	74.33	\$2,200			
Program Reviews: - 5 Binder Tab E On Going Professional growth funds	71.77	\$2,000	Move to professional development		
Program Reviews: - 9 Binder Tab H On Going Contract services	71.38	\$14,000			
Program Reviews: - 8 Binder Tab H On Going Non capitalized equipment	71.24	\$2,700			
Program Reviews: - 12 Binder Tab K On Going Marketing & marketing materials	65.92	\$83,000	Possible alt funding for SSSP/Equity		
Program Reviews: - 20 Binder Tab Q On Going Continue training videos available through Lynda.com	62.82	\$15,000			
Program Reviews: - 22 Binder Tab Q On Going Establishment of a standing server refresh cycle	56.82	\$80,000			
Program Reviews: - 23 Binder Tab Q On Going Establishment of a standing desktop computer refresh cycle	56.18	\$450,000			
Program Reviews: - 19 Binder Tab Q On Going Create a regular refresh cycle for the classroom AV equipment	52.38	\$70,000			
Program Reviews: - 24 Binder Tab Q On Going New computers for new hires	37.18	\$45,000			
Program Reviews: - 21 Binder Tab Q On Going Pilot innovative instructional or operational software	35.14	\$25,000			
Program Reviews: - 2 Binder Tab C On Going Hourly Clerical III	30.65	\$30,962	#1 Classified position priority: Risk Management, Clerical III		
Program Reviews: - 3 Binder Tab C On Going Non instructional supplies	27.62	\$2,508			
Program Reviews: - 4 Binder Tab C On Going Student Workers Division Office	15.28	\$7,360			
Total Amount of Ongoing Requests		\$1,551,911	Total On-Going Funding Allocation	\$501,345	\$501,345

2015-2016 One-Time Non Permanent Staffing Requests					
Budget Request	Total Average Score	Amount	BC Changes to Prioritization 6/10/15 Meeting	BC Funding Allocation Recommendation: 6/24/15	Exec Council Approval 7/20/2015
Program Reviews: - 9 Binder Tab P One Time New Master Plan	96.91	\$300,000	Mandatory	\$300,000	\$300,000
Program Reviews: - 11 Binder Tab P One Time Relocate Campus Security/FA	88.42	\$70,000	Mandatory	\$70,000	\$70,000
Program Reviews: - 12 Binder Tab P One Time Palmdale Consultant Fees	88.09	\$65,000	Mandatory	\$65,000	\$65,000
Program Reviews: - 10 Binder Tab P One Time Replace District Vehicles	87.36	\$85,000	Mandatory	\$85,000	\$85,000
Program Reviews: - 2 Binder Tab G One Time Implementation of mandated affordable health care act	52.21	\$20,000	Mandatory	\$20,000	\$20,000
Program Reviews: - 3 Binder Tab L One Time Supplies for student identification cards	28.83	\$5,000	Mandatory	\$5,000	\$5,000
Program Reviews: - 7 Binder Tab B One Time Repair of engineering lab	64.32	\$1,000		\$0	\$0
Program Reviews: - 16 Binder Tab Q One Time Replace aging library student copier with state of the art scanning stations	61.36	\$2,100		\$0	\$0
Program Reviews: - 13 Binder Tab R One Time More welcoming environment	61.01	\$15,000		\$0	\$0
Program Reviews: - 17 Binder Tab Q One Time Upgrade SSV151 AV	56.14	\$40,000		\$0	\$0
Program Reviews: - 8 Binder Tab F One Time New art gallery flooring	54.72	\$5,000		\$0	\$0
Program Reviews: - 18 Binder Tab Q One Time Sound baffling equipment for quality instructional video recording space	54.60	\$18,000		\$0	\$0
Program Reviews: - 19 Binder Tab Q One Time Renovation of BE306 & BE302	38.99	\$35,000		\$0	\$0
Program Reviews: - 4 Binder Tab L One Time District funded student workers	37.96	\$15,000		\$0	\$0
Program Reviews: - 20 Binder Tab Q One Time Unified identity system (on going need as well)	33.68	\$200,000		\$0	\$0
Total Amount of One-Time Funding Requests		\$876,100	Total One-Time Funding Allocation	\$545,000	\$545,000

2015-2016 One-Time Non Permanent Staffing Requests				
Change from 6/10/15 Meeting:				
Removed or Moved				
Program Reviews: - 6 Binder Tab R One Time CCSSE survey for student engagement	67.19	\$ 10,000.00	SSSP Funded-Removed from consideration	\$0
Program Reviews: - 5 Binder Tab R One Time Professional development	65.32	\$ 10,000.00	Move to central professional development committee	\$0
Program Reviews: - 1 Binder Tab F One Time Provide training & transfer degrees to students	49.09	\$ 5,000.00	Removed-Not Critical	\$0
Program Reviews: - 15 Binder Tab L One Time Upgrade 4 computers	38.03	\$ 6,000.00	Move to ITS refresh	\$0
Program Reviews: - 14 Binder Tab L One Time 2 computers for front desk	36.38	\$ 1,800.00	Move to ITS refresh	\$0

Rational for any changes that were recommended from the various groups to Executive Council were included in memos distributed back to those recommending areas.

¹ Community College League of California Memo dated June 12, 2014 from Scott Lay "State Budget Update"

² 2015-2016 Budget Agreement Summary Community College League of California Budget Advocacy Website: http://www.ccleague.org/files/public/Budget/2015-16_BudgetChart_FinalAgreement.pdf

SECTION 2

***ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY***

2015-2016 Antelope Valley College Adopted Budget

2014-2015 Estimated Actuals										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance	Reserve	% of overall budget
	<i>General Fund</i>									
01.0	Unrestricted	9,486,226	61,482,399	60,102,537	10,866,088	(387,113)	1,379,862	10,478,975	17.4%	48.66%
01.3	Restricted	1,977,190	12,823,888	11,591,575	3,209,503		1,232,312			9.39%
21.0	Bond Interest & Redemption	5,980,122	7,141,823	7,341,878	5,780,067		(200,055)			5.94%
41.0	Measure R Bond Fund	1,919,892	12,162	0	1,932,054		12,162			0.00%
43.0	Palmdale Redevelopment	133,775	793,771	686,307	241,239		107,464			0.56%
44.0	Lancaster Redevelopment	2,891,361	1,160,324	3,172,802	878,883		(2,012,478)			2.57%
48.0	Scheduled Maintenance	481,536	1,540,265	669,396	1,352,405		870,869			0.54%
51.0	Bookstore	1,030,952	774,671	766,480	1,039,142		8,190			0.62%
52.0	Cafeteria	17,439	324,645	320,000	22,084		4,645			0.26%
33.0	Child Development Center	0	687,268	687,268	0		0			0.56%
72	Student Rep	245,463	35,182	31,786	248,859		3,396			0.03%
74	Other Trust Funds	60,676	212,309	220,719	52,266		(8,410)			0.18%
74.1 & 74.2	Financial Aid	1,151,488	37,111,005	37,914,483	348,011		(803,477)			30.70%
	Antelope Valley College Budget		124,099,711	123,505,232			594,479			100.00%

2015-2016 Adopted Budget										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance	Reserve	% of overall budget
	<i>General Fund</i>									
01.0	Unrestricted	10,866,088	66,273,021	66,713,489	10,425,620	(827,912)	(440,468)	9,597,708	14.4%	44.60%
01.3	Restricted	3,209,503	18,271,603	18,241,603	3,239,503		30,000			12.20%
21.0	Bond Interest & Redemption	5,780,067	7,302,414	7,574,293	5,508,188		(271,879)			5.06%
41.0	Measure R Bond Fund	1,422,031	3,160	0	1,425,191		3,160			0.00%
43.0	Palmdale Redevelopment	241,239	500,500	710,328	31,411		(209,828)			0.47%
44.0	Lancaster Redevelopment	878,883	905,000	1,388,118	395,765		(483,118)			0.93%
48.0	Scheduled Maintenance	1,352,405	12,989,036	14,200,500	140,941		(1,211,464)			9.49%
51.0	Bookstore	1,039,142	946,847	945,904	1,040,085		943			0.63%
52.0	Cafeteria	22,084	332,671	332,645	22,109		26			0.22%
33.0	Child Development Center	0	687,359	687,360	(0)		(0)			0.46%
72	Student Rep	248,859	36,228	50,000	235,086		(13,772)			0.03%
74	Other Trust Funds	52,266	212,309	220,719	43,855		(8,410)			0.15%
74.1 & 74.2	Financial Aid	348,011	38,224,335	38,514,045	58,301		(289,710)			25.75%
	Antelope Valley College Budget		146,684,484	149,579,005			(2,894,521)			100.00%

SECTION 3

***BUDGET SUMMARY
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND SUMMARY RESTRICTED AND UNRESTRICTED

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
<i>BEGINNING FUND BALANCE</i>		11,463,417	14,075,590
<i>REVENUE</i>			
8100-8200	Federal	3,900,583	4,441,624
8600-8700	State	60,259,912	68,993,762
8800	Local	<u>10,145,791</u>	<u>11,109,239</u>
<u>Total Revenue</u>		74,306,286	84,544,625
REVENUE PLUS BEGINNING FUND BALANCE		85,769,703	98,620,215
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	29,591,744	33,051,548
2100-2400	Classified Salaries	15,284,768	17,290,469
3100-3800	Employee Benefits	12,471,830	13,932,456
4100-4700	Supplies	2,458,582	3,346,936
5100-5800	Other Operating Costs	8,616,934	10,825,054
6100-6700	Capital Expenditures	1,628,489	2,197,094
<u>Total Expenditures</u>		70,052,347	80,643,557
7100-7600	Other Outgo	1,641,766	4,311,535
<u>Total Expenditures & Other Outgo</u>		71,694,112	84,955,092
Unrestricted & Restricted Fund Balance		14,075,590	13,665,123
<i>Fund Balance Breakout</i>			
Basic Skills Carryover		297,480	373,849
Prop 20 Carryover		438,644	550,124
TTIP Carryover		1,175	1,175
SOAR		36,249	36,249
Health Services Carryover		1,193,903	1,193,903
Proctoring Services Carryover		18,945	18,945
Block Grant Carryover		149,719	296,645
Misc. Programs Carryover		1,073,388	768,613
Committed Ending Fund Balance: Set Aside for OPEB Tr		387,113	774,226
Assigned Aside for Categorical Salaries + Benes		0	53,686
Unassigned Ending Fund Balance		10,478,975	9,597,708
Surplus/Deficit		2,612,174	(410,467)

SECTION 4

***BUDGET DETAIL
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
REVENUE			
FEDERAL REVENUE			
8121	Federal College Work Study	291,645	338,848
8140	Tanf - Federal (50%)	99,634	88,606
8159	PELL Admin. Allowance	47,490	47,490
8160	Veteran's Education	3,771	3,771
8170	Vocation Technical Education	493,503	543,326
8171	Career Tech	57,209	57,209
8181	TAFT/STEM Grant	2,122,558	2,579,101
8192/93	Independent Living Pgrm - A/B Youth Development	0	0
8201	Title V First Year Experience	518,550	518,550
8203	Trio Grant	249,085	247,584
8290	Misc Federal Income	17,138	17,138
TOTAL FEDERAL REVENUE		3,900,583	4,441,624
STATE REVENUE			
8600	State Revenues		
8610	General Apportionments	39,490,134	44,125,455
8611	Basic Skills	213,882	213,882
8615	Enrollment Fee Financial Asst.	200,859	200,859
8614	Kern CCD Prop 39	0	31,738
8616	BFAP Administration	561,322	619,568
8621	CA Career Pathways Trust Grant	175,438	1,165,442
NEW	RAMP	0	490,396
8624	EOPS	750,867	1,015,824
8625	CARE	168,958	314,157
8626	Disabled Student Progr Svcs	995,434	887,715
8627	CalWorks	837,985	771,036
8628	Student Success & Support Program (SSSP)	954,104	2,612,294
8629	Telecom And Tech Infr	0	0
8630	Education Protection Account (EPA)	10,793,468	10,009,907
8631	DPSS CalWorks	139,277	223,428
8633	Career Tech SB70	317,163	0
8635	Nursing Enrollment Grant (Object will change to EPA)	129,587	129,587
8636	AB86 Adult Education	77,576	0
8638	Student Equity	59,217	1,635,456
NEW	Inmate Education Pilot Program	0	400,000
8640	Tanf - State (50%)	99,633	88,606
8642	TANF-CDC	0	0
8643	LA Universal Preschool LAUP	331,847	350,000
NEW	Air Quality Management District	0	28,046
8655	Instructional Block Grant	293,003	470,000
8657	Staff Diversity	5,956	5,658
8663	Foster Parent Training Program	108,963	108,964
8664	Santa Barbara CCD CTE Enhancement	255,955	128,000
NEW	Employment Training Panel	0	75,000
8670	State Tax Subventions	39,463	39,463
8681	State Lottery Proceeds - Reg	1,471,801	1,468,740
8682	State Lottery Proceeds-Prop 20	418,156	460,963
8683	Department of Corrections	288,893	338,299
8685	Mandated Cost Reimbursement	795,693	300,000
8691	Adjunct Faculty Parity	240,104	240,104
8692	Adjunct Office Hours	38,200	38,200
8693	Adjunct Health Costs	6,975	6,975
TOTAL STATE REVENUE		60,259,912	68,993,762

ANTELOPE VALLEY COLLEGE

**2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
8811	Tax Allocation, Secured Roll	5,176,932	5,706,407
8812	Tax Allocation, Supp. Roll	119,044	122,775
8813	Tax Allocation, Unsecured Roll	232,437	261,995
8816	Prior Years Taxes	101,479	358,399
8817	Eraf	0	0
8833/8836	Instr Contracts, Yosemite Ccd & CCE	10,000	10,000
8851	CSUB Facilities Rental	10,000	10,000
8860	Interest and Investment Income	98,257	103,408
NEW	<i>Carson, Dunlop & Assoc</i>	0	19,750
8872	Community Service Classes	90,157	114,126
8874	Enrollment	2,081,175	2,334,386
8876	Student Health Services	637,643	612,095
8877	Instructional/Lab Fees	53,652	53,652
8879	Transcript Charges	9,906	9,906
8880	Nonresident Tuition	358,730	358,730
8881	Parking Services-Public Transp	324,540	350,000
8882	Proctoring Services	0	0
8887	Audit Refunds/Challenges	14,464	14,464
8889	Library Book Fines	5,348	5,348
8890	Other Local Revenues	744,902	600,000
8893	Other Local Revenue Contracts	39,593	35,000
8894	Royalty Revenue	0	0
8898	Events Local Revenue	28,797	28,797
8896	Cash in Bank	8,736	
8981	Interfund Xfers - In	0	0
TOTAL LOCAL REVENUE		10,145,791	11,109,239
GRAND TOTAL REVENUE		74,306,286	84,544,625

ANTELOPE VALLEY COLLEGE

2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Teachers Salaries	13,138,431	14,032,860
1200	Regular, Non-Teaching	4,577,702	5,202,537
1300	Adjunct, Teaching	10,569,342	11,994,260
1400	Other, Non-teaching	1,306,270	1,821,890
	TOTAL ACADEMIC SALARIES	29,591,744	33,051,548
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	11,593,855	12,994,801
2200	Regular, Instr. Aides	1,072,309	1,172,946
2300	Hourly, Non-Instr.	2,458,691	2,962,785
2400	Hrly, Instr. Aides	159,913	159,938
	TOTAL CLASSIFIED SALARIES	15,284,768	17,290,469
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	2,108,206	2,837,744
3200	PERS	1,538,930	1,719,254
3300	OASDI	1,519,176	1,599,023
3400	Health & Welfare	6,267,693	6,670,377
3500	Unemployment Ins.	43,493	46,638
3600	Workers' Comp.	840,890	907,412
3800	Alternative Retirement Plan	153,442	152,008
	TOTAL EMPLOYEE BENEFITS	12,471,830	13,932,456
4000	SUPPLIES		
4100	Textbooks	76	100
4200	Books & Other Reference Mat'l	1,286	1,929
4300	Instructional Materials & Supplies	1,146,590	1,639,805
4400	Software	32,323	15,938
4500	Non-Instructional Supplies/Equip	1,244,679	1,655,458
4600	Transportation Supplies	33,473	33,473
4700	Food Supplies	155	233
		0	0
	TOTAL SUPPLIES	2,458,582	3,346,936

ANTELOPE VALLEY COLLEGE

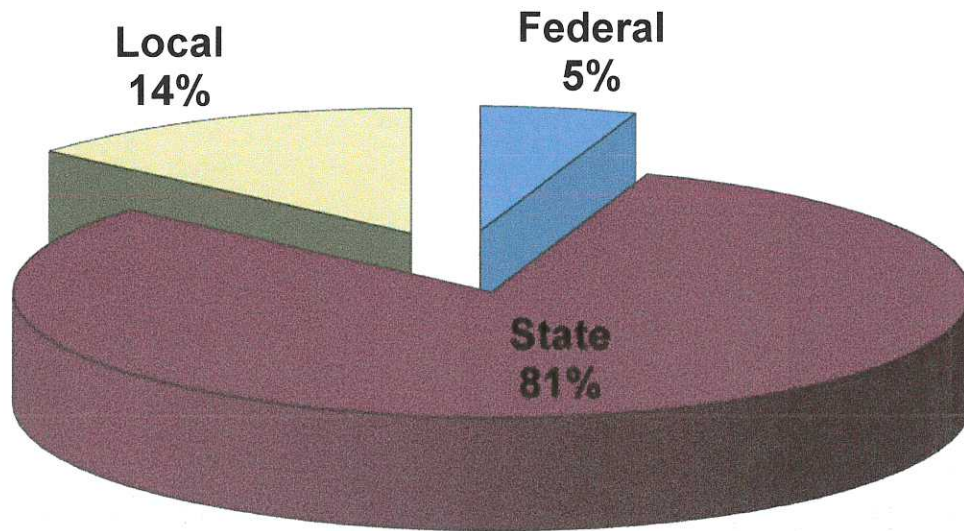
2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	2,056,415	3,306,704
5200	Conferences & Travel	522,587	720,598
5300	Dues & Memberships	1,127,394	1,129,897
5400	Insurance	587,279	587,279
5500	Utilities	1,607,848	1,693,793
5600	Rentals & Repairs	645,216	682,531
5700	Legal, Audit, Elections	151,250	731,447
5800	Other Services, Misc.	1,918,944	1,972,806
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	8,616,934	10,825,054
6000 CAPITAL OUTLAY			
6100	Site Improvement	50,862	4,446
6200	Building & Improvements	59,183	82,993
6300	Library Books	166,405	203,505
6400	Equipment	1,059,085	1,613,197
6500	Replacement Equipment	292,954	292,954
	TOTAL CAPITAL OUTLAY	1,628,489	2,197,094
7000 OTHER OUTGO			
7000	Other Outgo	0	0
7100	Debt Retirement	910,585	505,444
7310	Interfund Transfers Out	181,591	205,685
7400	Other Transfers	198,878	248,878
7500	Student Grants & Payments	293,322	469,314
7600	Payments for Students	57,390	91,824
7900	Reserve for Expenditures	0	2,790,390
	TOTAL OTHER OUTGO	1,641,766	4,311,535
GRAND TOTAL EXPENDITURES		71,694,112	84,955,092

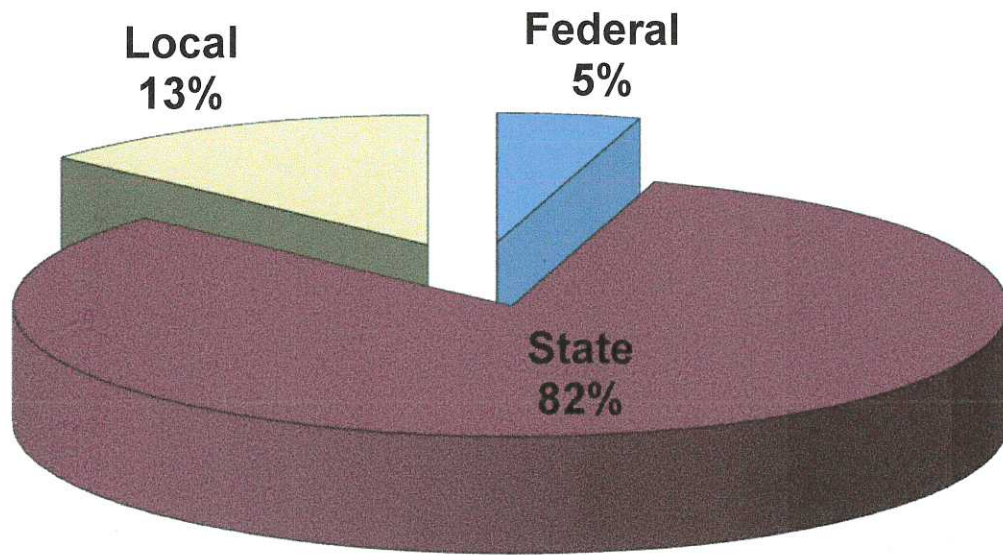
Surplus/Deficit

2,612,174	(410,467)
------------------	------------------

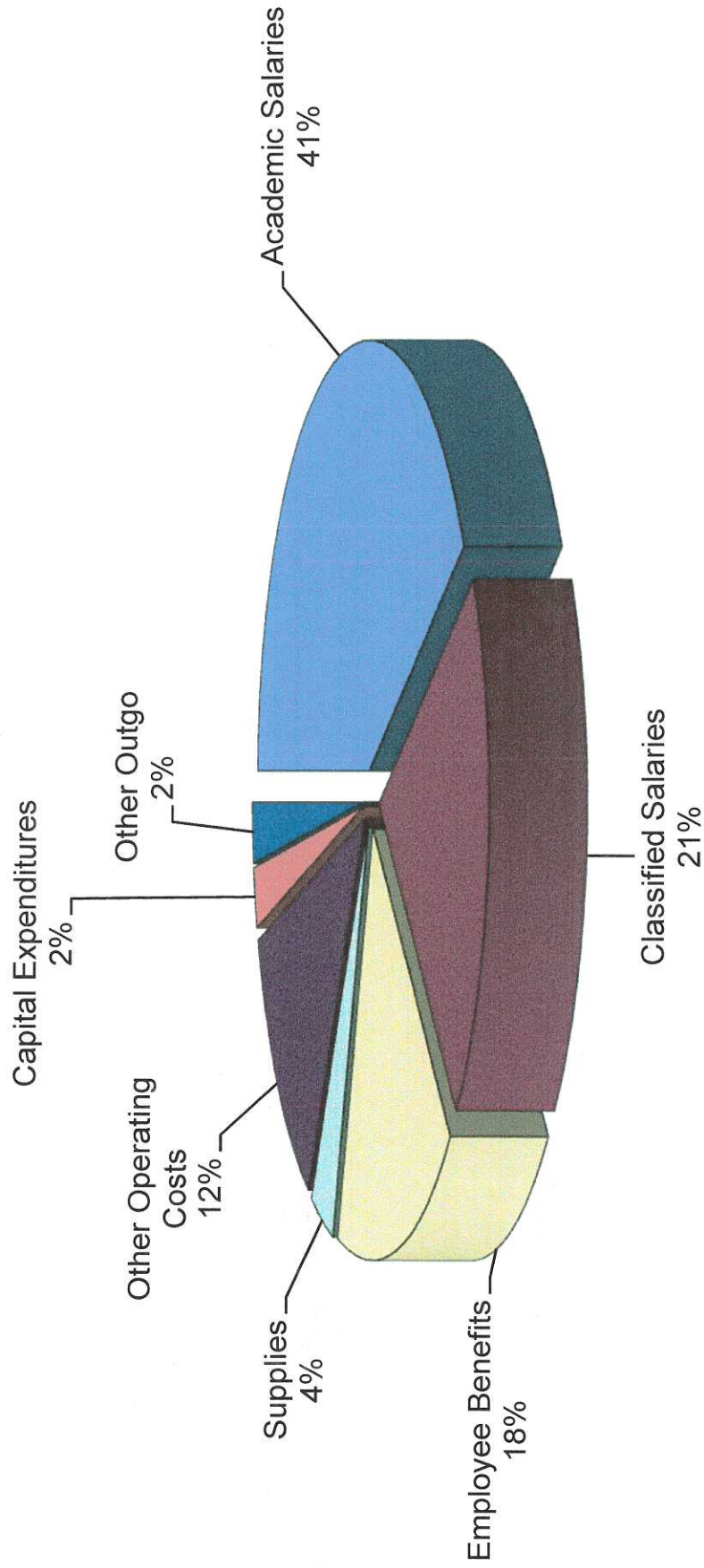
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ESTIMATED ACTUALS 2014-2015**



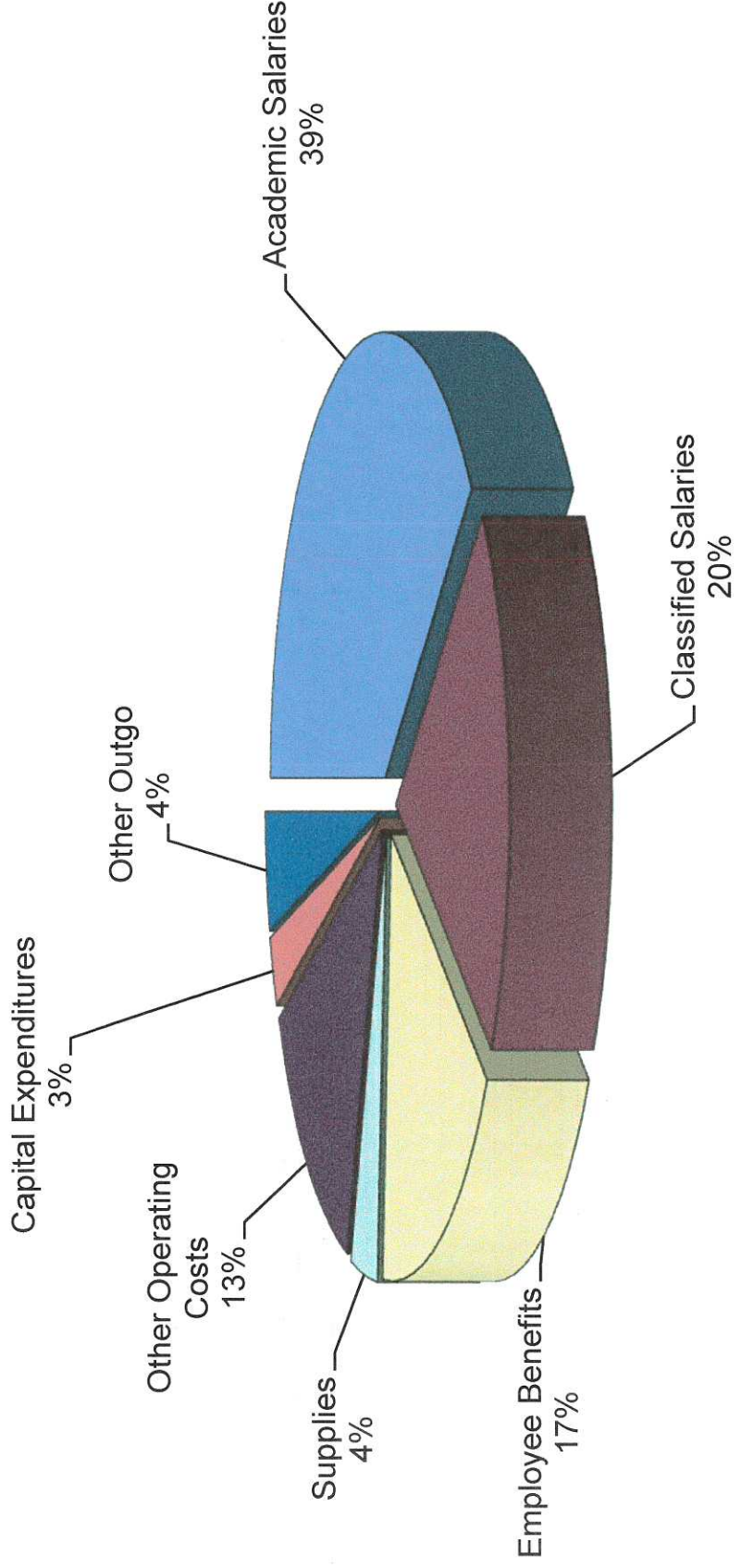
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ADOPTED BUDGET 2015-2016**



ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
ESTIMATED ACTUALS 2014-2015



ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
ADOPTED BUDGET
2015-2016



SECTION 5

***BUDGET SUMMARY
GENERAL FUND-UNRESTRICTED***

ANTELOPE VALLEY COLLEGE
2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED SUMMARY

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
<i>BEGINNING FUND BALANCE</i>		9,486,226	10,866,088
<i>REVENUE</i>			
8100-8200	Federal	20,909	20,909
8600-8700	State	52,080,144	55,928,844
8800	Local	9,381,345	10,323,268
<u>Total Revenue</u>		61,482,399	66,273,021
REVENUE PLUS BEGINNING FUND BALANCE		70,968,625	77,139,109
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	27,830,438	30,515,220
2100-2400	Classified Salaries	11,674,054	12,097,153
3100-3800	Employee Benefits	11,126,876	12,337,953
4100-4700	Supplies	1,017,067	1,003,150
5100-5800	Other Operating Costs	6,498,682	7,263,868
6100-6700	Capital Expenditures	704,523	501,703
<u>Total Expenditures</u>		58,851,640	63,719,047
7100-7600	Other Outgo	1,250,897	2,994,442
<u>Total Expenditures & Other Outgo</u>		60,102,537	66,713,489
Surplus/(Deficit)		1,379,862	(440,468)
Committed Ending Fund Balance: Set Aside for OPEB Trust		(387,113)	(774,226)
Assigned Aside for Categorical Salaries + Benes		0	(53,686)
Unassigned Ending Fund Balance		10,478,975	9,597,708
Reserve %		17.4%	14.4%

ANTELOPE VALLEY COLLEGE
2015-2016 ADOPTED BUDGET 3 YEAR PROJECTION
UNRESTRICTED SUMMARY

2016-2017 Projected Budget	2017-2018 Projected Budget	2018-2019 Projected Budget
----------------------------------	----------------------------------	----------------------------------

BEGINNING FUND BALANCE	10,425,620	10,571,763	9,390,253
-------------------------------	------------	------------	-----------

REVENUE

8100-8200	Federal	20,909	20,909	20,909
8600-8700	State	55,928,844	55,928,844	55,928,844
8800	Local	9,938,362	9,938,362	9,938,362

Total Revenue		65,888,115	65,888,115	65,888,115
----------------------	--	------------	------------	------------

REVENUE PLUS BEGINNING FUND BALANCE		76,313,735	76,459,878	75,278,368
--	--	-------------------	-------------------	-------------------

EXPENDITURES

1100-1400	Academic Salaries	30,408,896	30,712,985	31,020,115
2100-2400	Classified Salaries	11,954,880	12,061,704	12,169,595
3100-3800	Employee Benefits	12,776,087	13,222,242	13,704,165
4100-4700	Supplies	1,003,150	1,003,150	1,003,150
5100-5800	Other Operating Costs	6,968,368	7,368,368	6,968,368
6100-6700	Capital Expenditures	189,250	189,250	189,250

Total Expenditures		63,300,631	64,557,697	65,054,642
---------------------------	--	------------	------------	------------

7100-7600	Other Outgo*	2,441,342	2,511,928	2,588,331
-----------	--------------	-----------	-----------	-----------

Total Expenditures & Other Outgo		65,741,973	67,069,625	67,642,973
---	--	-------------------	-------------------	-------------------

<i>Total Ending Fund Balance</i>		10,571,763	9,390,253	7,635,395
----------------------------------	--	------------	-----------	-----------

Surplus/(Deficit)		146,143	(1,181,510)	(1,754,857)
-------------------	--	---------	-------------	-------------

Restricted Ending Fund Balance: Set Aside for OPEB Trust		(1,161,339)	(1,548,452)	(1,935,565)
--	--	-------------	-------------	-------------

Reserve Set Aside for Categorical Salaries + Benes		(107,372)	(161,058)	(214,744)
--	--	-----------	-----------	-----------

Unrestricted Ending Fund Balance		9,303,052	7,680,743	5,485,086
----------------------------------	--	-----------	-----------	-----------

Reserve %		14.2%	11.5%	8.1%
------------------	--	--------------	--------------	-------------

Assumptions:

- * Revenue shortfall of 0.5% assumed in each year
- * No growth or COLA
- * Assumes stair-stepping 3 faculty positions on STEM grant
- * Assumes Banner Staffing of \$325K end in 2016-2017
- * Includes \$400K in biennial elections in 2017-2018
- * Includes step & column estimates each year
- * Only includes STRS increases and no other benefit increases

SECTION 6

***BUDGET DETAIL
GENERAL FUND-UNRESTRICTED***

ANTELOPE VALLEY COLLEGE
2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

	2014-2015 Estimated Actuals	2015-2016 Adopted Budget
BEGINNING FUND BALANCE	9,486,226	10,866,088
REVENUE		
FEDERAL REVENUE		
8160 Veteran's Education	3,771	3,771
8290 Misc Federal Income	17,138	17,138
TOTAL FEDERAL REVENUE	20,909	20,909
STATE REVENUE		
8600 State Revenues	0	0
8610 General Apportionments	39,490,134	44,125,455
8630 Education Protection Account (EPA)	10,793,468	10,009,907
8670 State Tax Subventions	39,463	39,463
8681 State Lottery Proceeds - Reg	1,471,801	1,468,740
8691 Adjunct Faculty Parity	240,104	240,104
8692 Adjunct Office Hours	38,200	38,200
8693 Adjunct Health Costs	6,975	6,975
TOTAL STATE REVENUE	52,080,144	55,928,844
LOCAL REVENUE		
8811 Tax Allocation, Secured Roll	5,176,932	5,706,407
8812 Tax Allocation, Supp. Roll	119,044	122,775
8813 Tax Allocation, Unsecured Roll	232,437	261,995
8816 Prior Years Taxes	101,479	358,399
8817 Eraf	0	0
8851 CSUB Facilities Rental	10,000	10,000
8860 Interest and Investment Income	73,408	73,408
8872 Community Service Classes	0	0
8874 Enrollment	2,081,175	2,334,386
8877 Instructional/Lab Fees	53,652	53,652
8879 Transcript Charges	9,906	9,906
8880 Nonresident Tuition	358,730	358,730
8881 Parking Services-Public Transp	324,540	350,000
8887 Audit Refunds/Challenges	14,464	14,464
8889 Library Book Fines	5,348	5,348
8890 Other Local Revenues	744,902	600,000
8893 Other Local Revenue Contracts	39,593	35,000
8894 Royalty Revenue	0	0
8896 Cash In Bank	6,939	0
8898 Events Local Revenue	28,797	28,797
8981 Interfund Xfers - In	0	0
TOTAL LOCAL REVENUE	9,381,345	10,323,268
GRAND TOTAL REVENUE	61,482,399	66,273,021
REVENUE PLUS BEGINNING FUND BALANCE	70,968,625	77,139,109

ANTELOPE VALLEY COLLEGE
2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Teachers Salaries	13,021,424	13,743,162
1200	Regular, Non-Teaching	3,790,390	4,065,225
1300	Adjunct, Teaching	10,295,692	11,608,510
1400	Other, Non-teaching	722,932	1,098,322
	TOTAL ACADEMIC SALARIES	27,830,438	30,515,220
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	9,542,044	9,923,798
2200	Regular, Instr. Aides	953,726	995,072
2300	Hourly, Non-Instr.	1,018,421	1,018,421
2400	Hrly, Instr. Aides	159,863	159,863
	TOTAL CLASSIFIED SALARIES	11,674,054	12,097,153
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	1,993,795	2,687,034
3200	PERS	1,279,641	1,360,135
3300	OASDI	1,314,969	1,371,097
3400	Health & Welfare	5,606,773	5,941,390
3500	Unemployment Ins.	41,526	43,745
3600	Workers' Comp.	746,187	790,567
3800	Alternative Retirement Plan	143,985	143,985
	TOTAL EMPLOYEE BENEFITS	11,126,876	12,337,953
4000	SUPPLIES		
4100	Textbooks	0	0
4200	Books & Other Reference Mat'l	0	0
4300	Instructional Materials & Supplies	132,616	132,616
4400	Software	7,723	2,723
4500	Non-Instructional Supplies/Equip	843,255	834,338
4600	Transportation Supplies	33,473	33,473
4700	Food Supplies		0
	TOTAL SUPPLIES	1,017,067	1,003,150

ANTELOPE VALLEY COLLEGE
2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	475,369	475,369
5200	Conferences & Travel	224,412	233,412
5300	Dues & Memberships	955,496	955,496
5400	Insurance	587,279	587,279
5500	Utilities	1,607,848	1,693,793
5600	Rentals & Repairs	601,776	621,776
5700	Legal, Audit, Elections	131,447	731,447
5800	Other Services, Misc.	1,915,055	1,965,297
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	6,498,682	7,263,868
6000	CAPITAL OUTLAY		
6100	Site Improvement	48,083	0
6200	Building & Improvements	19,500	19,500
6300	Library Books	104,572	104,572
6400	Equipment	239,414	84,678
6500	Equipment Replacement	292,954	292,954
	TOTAL CAPITAL OUTLAY	704,523	501,703
7000	OTHER OUTGO		
7000	Other Outgo	0	0
7100	Debt Retirement	910,585	505,444
7310	Interfund Transfers Out	141,434	141,434
7400	Other Transfers	198,878	198,878
7500	Student Grants & Payments	0	0
7600	Payments for Students	0	0
7900	Reserve for Expenditures	0	2,148,686
	TOTAL OTHER OUTGO	1,250,897	2,994,442
GRAND TOTAL EXPENDITURES		60,102,537	66,713,489

Surplus/(Deficit)

Committed Ending Fund Balance: Set Aside for OPEB Trust

Assigned Aside for Categorical Salaries + Benes

Unassigned Ending Fund Balance

1,379,862	(440,468)
(387,113)	(774,226)
-	(53,686)
10,478,975	9,597,708

Reserve %

17.4%	14.4%
--------------	--------------

SECTION 7

***BUDGET SUMMARY
GENERAL FUND-RESTRICTED***

ANTELOPE VALLEY COLLEGE

2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND RESTRICTED SUMMARY

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
<i>BEGINNING FUND BALANCE</i>		1,977,190	3,209,503
<i>REVENUE</i>			
8100-8200	Federal	3,879,674	4,420,714
8600-8700	State	8,179,767	13,064,918
8800	Local	764,446	785,971
<u>Total Revenue</u>		12,823,888	18,271,603
REVENUE PLUS BEGINNING FUND BALANCE		14,801,078	21,481,106
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	1,761,306	2,536,328
2100-2400	Classified Salaries	3,610,714	5,193,316
3100-3800	Employee Benefits	1,344,954	1,594,503
4100-4700	Supplies	1,441,515	2,343,786
5100-5800	Other Operating Costs	2,118,252	3,561,186
6100-6700	Capital Expenditures	923,966	1,695,391
<u>Total Expenditures</u>		11,200,707	16,924,510
7100-7600	Other Outgo	390,869	1,317,093
<u>Total Expenditures & Other Outgo</u>		11,591,575	18,241,603
<u>Fund Balance Breakout</u>			
Basic Skills Carryover		297,480	373,849
Prop 20 Carryover		438,644	550,124
TTIP Carryover		1,175	1,175
SOAR		36,249	36,249
Health Services Carryover		1,193,903	1,193,903
Proctoring Services Carryover		18,945	18,945
Block Grant Carryover		149,719	296,645
Misc. Programs Carryover		1,073,388	768,613
<i>Ending Fund Balance</i>		3,209,503	3,239,503
Surplus/Deficit		1,232,312	30,000

SECTION 8

***BUDGET DETAIL
GENERAL FUND-RESTRICTED***

ANTELOPE VALLEY COLLEGE

2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL

	2014-2015 Estimated Actuals	2015-2016 Adopted Budget
BEGINNING FUND BALANCE	1,977,190	3,209,503
FEDERAL REVENUE		
8121 Federal College Work Study	291,645	338,848
8140 Tanf - Federal (50%)	99,634	88,606
8159 PELL Admin. Allowance	47,490	47,490
8170 Vocation Technical Education	493,503	543,326
8171 Career Tech	57,209	57,209
8181 TAFT/STEM Grant	2,122,558	2,579,101
8192/93 Independent Living Pgrm - A/B Youth Development	0	0
8201 Title V First Year Experience	518,550	518,550
8203 Trio Grant	249,085	247,584
8290 Misc Federal Income	0	0
TOTAL FEDERAL REVENUE	3,879,674	4,420,714
STATE REVENUE		
8611 Basic Skills	213,882	213,882
8614 Kern CCD Prop 39	0	31,738
8615 Enrollment Fee Financial Asst.	200,859	200,859
8616 BFAP Administration	561,322	619,568
8621 CA Career Pathways Trust Grant	175,438	1,165,442
NEW RAMP	0	490,396
8624 EOPS	750,867	1,015,824
8625 CARE	168,958	314,157
8626 Disabled Student Progr Svcs	995,434	887,715
8627 CalWorks	837,985	771,036
8628 Student Success & Support Program (SSSP)	954,104	2,612,294
8629 Telecom And Tech Infr	0	0
8631 DPSS CalWorks	139,277	223,428
8633 Career Tech SB70	317,163	0
8635 Nursing Enrollment	129,587	129,587
8636 AB86 Adult Education	77,576	0
8638 Student Equity	59,217	1,635,456
NEW Inmate Education Pilot Program	0	400,000
8640 Tanf - State (50%)	99,633	88,606
8642 TANF-CDC	0	0
8643 LA Universal Preschool LAUP	331,847	350,000
NEW Air Quality Management District	0	28,046
8655 Instructional Block Grant	293,003	470,000
8657 Staff Diversity	5,956	5,658
8663 Foster Parent Training Program	108,963	108,964
8664 Santa Barbara CCD CTE Enhancement	255,955	128,000
NEW Employment Training Panel	0	75,000
8682 State Lottery Proceeds-Prop 20	418,156	460,963
8683 Department of Corrections	288,893	338,299
8685 Mandated Cost Reimbursement	795,693	300,000
8690 Other State Revenues	0	0
TOTAL STATE REVENUE	8,179,767	13,064,918
LOCAL REVENUE		
8833/8836 Instr Contracts, Yosemite Ccd & CCE	10,000	10,000
8860 Interest and Investment Income	24,849	30,000
NEW Carson, Dunlop & Assoc	0	19,750
8871/8872 Community Service & CCD Classes	90,157	114,126
8876 Student Health Services	637,643	612,095
8882 Proctoring Services	0	0
8896 Cash in Bank	1,797	0
TOTAL LOCAL REVENUE	764,446	785,971
GRAND TOTAL REVENUE	12,823,888	18,271,603
REVENUE PLUS BEGINNING FUND BALANCE	14,801,078	21,481,106

ANTELOPE VALLEY COLLEGE

**2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Teachers Salaries	117,007	289,698
1200	Regular, Non-Teaching	787,312	1,137,312
1300	Adjunct, Teaching	273,650	385,750
1400	Other, Non-teaching	583,338	723,568
	TOTAL ACADEMIC SALARIES	1,761,306	2,536,328
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	2,051,811	3,071,003
2200	Regular, Instr. Aides	118,583	177,874
2300	Hourly, Non-Instr.	1,440,270	1,944,364
2400	Hrly, Instr. Aides	50	75
	TOTAL CLASSIFIED SALARIES	3,610,714	5,193,316
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	114,411	150,710
3200	PERS	259,289	359,119
3300	OASDI	204,207	227,926
3400	Health & Welfare	660,920	728,987
3500	Unemployment Ins.	1,967	2,893
3600	Workers' Comp.	94,703	116,845
3800	Alternative Retirement Plan	9,457	8,023
	TOTAL EMPLOYEE BENEFITS	1,344,954	1,594,503
4000	SUPPLIES		
4100	Textbooks	76	100
4200	Books & Other Reference Mat'l	1,286	1,929
4300	Instructional Materials & Supplies	1,013,974	1,507,189
4400	Software	24,600	13,215
4500	Non-Instructional Supplies/Equip	401,424	821,120
4600	Transportation Supplies	0	0
4700	Food Supplies	155	233
	TOTAL SUPPLIES	1,441,515	2,343,786

ANTELOPE VALLEY COLLEGE

**2015-2016 ADOPTED BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	1,581,046	2,831,335
5200	Conferences & Travel	298,175	487,186
5300	Dues & Memberships	171,898	174,401
5400	Insurance	0	0
5500	Utilities	0	0
5600	Rentals & Repairs	43,440	60,755
5700	Legal, Audit, Elections	19,803	0
5800	Other Services, Misc.	3,889	7,509
5804	Borrowing Interest Expense	0	0
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	2,118,252	3,561,186
6000	CAPITAL OUTLAY		
6100	Site Improvement	2,779	4,446
6200	Building & Improvements	39,683	63,493
6300	Library Books	61,833	98,933
6400	Equipment	819,671	1,528,519
6500	Equipment Replacement	0	0
	TOTAL CAPITAL OUTLAY	923,966	1,695,391
7000	OTHER OUTGO		
7000	Other Outgo	0	0
7100	Debt Retirement	0	0
7310	Interfund Transfers Out	40,157	64,251
7400	Other Transfers	0	50,000
7500	Student Grants & Payments	293,322	469,314
7600	Payments for Students	57,390	91,824
7900	Reserve for Expenditures	0	641,704
	TOTAL OTHER OUTGO	390,869	1,317,093
GRAND TOTAL EXPENDITURES		11,591,575	18,241,603
Ending Fund Balance		3,209,503	3,239,503
Surplus/Deficit		1,232,312	30,000

SECTION 9

CAPITAL OUTLAY PROJECT FUNDS

ANTELOPE VALLEY COLLEGE

LANCASTER REDEVELOPMENT FUNDS

ADOPTED BUDGET

2015-2016

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
-----------------------------------	-----------------------------

<i>Beginning Fund Balance</i>	2,891,361	878,883
--------------------------------------	-----------	---------

REVENUE

8652	State Building Projects Fund	0	0
8860	Interest	11,116	5,000
8818	Penalty & Interest, Deliq. Taxes	3,953	
8819	Lancaster Redev (AB1290)	4,333	0
8891	Lancaster Redevelopment	1,140,922	900,000

<u>Total Revenue</u>	1,160,324	905,000
-----------------------------	-----------	---------

<u>Total Beginning Balance and Revenue</u>	4,051,685	1,783,883
---	-----------	-----------

EXPENDITURES

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	0	0
5100-5800	Other Operating Costs	392,920	0
6100-6700	Capital Expenditures	2,226,685	788,758

<u>Total Expenditures</u>	2,619,605	788,758
----------------------------------	-----------	---------

7100-7600	Other Outgo	553,197	599,360
-----------	-------------	---------	---------

<u>Total Expenditures & Other Outgo</u>	3,172,802	1,388,118
--	-----------	-----------

<u>Total Ending Fund Balance</u>	878,883	395,765
---	---------	---------

<i>Surplus/Deficit</i>	(1,459,281)	116,242
-------------------------------	-------------	---------

ANTELOPE VALLEY COLLEGE

LANCASTER REDEVELOPMENT FUNDS

ADOPTED BUDGET

2015-2016

DETAIL OF LANCASTER
REDEVELOPMENT FUNDS

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
-----------------------------------	-----------------------------

Beginning Fund Balance	2,891,361	878,883
-------------------------------	-----------	---------

REVENUE

8652 State Building Projects Fund	0	0
8860 Interest	11,116	5,000
8818 Penalty & Interest, Deliq. Taxes	3,953	0
8819 Lancaster Redev (AB1290)	4,333	0
8891 Lancaster Redev (Pass thru)	1,140,922	900,000

Total Revenue	1,160,324	905,000
----------------------	-----------	---------

Total Beginning Balance and Revenue	4,051,685	1,783,883
--	-----------	-----------

DETAIL OF LANCASTER
REDEVELOPMENT FUNDS

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
-----------------------------------	-----------------------------

EXPENDITURES:

Facilities Planning Service	14,061	30,000
State 50% SM-SSV Corridor Replace	36,966	0
Match 50% SM-SSV Corridor Replace	36,966	0
Enterprise System	1,394,731	258,350
State 50% SM-Renovate Tennis Courts	37,461	0
Match 50% SM-Renovate Tennis Courts	37,461	0
State 50% SM-Replace Obsolete Locks	3,000	34,500
Match 50% SM-Replace Obsolete Locks	3,000	34,500
Campus Safety Camera System	0	150,000
Palmdale Facility Rental (Current)	0	0
Central Plant Energy Project Payment	557,569	599,360
Energy Management System	405,421	102,475
Palmdale Center Development	516,408	0
State 50% SM-Campus Flooring Replace	3,922	60,500
Match 50% SM-Campus Flooring Replace	3,922	60,500
Solar Project Maintenance	24,370	39,140
Gym Remodel	6,786	5,225
Modulars	80,858	13,568
Engineering Building	9,900	0

Total Expenditures	3,172,802	1,388,118
---------------------------	-----------	-----------

Ending Fund Balance	878,883	395,765
----------------------------	---------	---------

ANTELOPE VALLEY COLLEGE

BOND PROJECTS FUND
ADOPTED BUDGET
2015-2016

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
-----------------------------------	--------------------------------

<i>Beginning Fund Balance</i>	1,919,892	1,422,031
--------------------------------------	-----------	-----------

REVENUE

8860 Interest	12,162	3,160
8890 Other Local Revenues	0	0
8941 Proceeds from Sale of G.O Bond	0	0
8980 Transfers In	0	0

<u>Total Revenue</u>	12,162	3,160
-----------------------------	--------	-------

<u>Total Beginning Balance and Revenue</u>	1,932,054	1,425,191
---	-----------	-----------

EXPENDITURES

1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	0	0
3100-3800 Employee Benefits	0	0
4100-4700 Supplies	0	0
5100-5800 Other Operating Costs	500	0
6100-6700 Capital Expenditures	509,523	1,425,192

<u>Total Expenditures</u>	0	0
----------------------------------	---	---

7100-7600 Other Outgo	0	0
-----------------------	---	---

<u>Total Expenditures & Other Outgo</u>	0	0
--	---	---

<i>Ending Fund Balance</i>	1,932,054	1,425,191
-----------------------------------	------------------	------------------

ANTELOPE VALLEY COLLEGE

BOND PROJECTS FUND
ADOPTED BUDGET
2015-2016

DETAIL OF BOND PROJECTS

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
Beginning Balance		1,919,892	1,422,031
REVENUE			
8860	Interest	12,162	3,160
8941	Proceeds from Sale of G.O Bond	0	0
8980	Transfers In	0	0
Total Revenue		12,162	3,160
Total Beginning Balance and Revenue		1,932,054	1,425,191
EXPENDITURES			
	Campus Roadway Projects	18,000	207,035
	Health & Sciences Building	65,327	45,330
	Softball Field Repair	4,990	-
	M&O Facility (HVAC Modificaiton)	16,887	210,663
	Planning and coordination	6,000	6,000
	Replace/Upgrade Campus Infrastructure	54,570	65,600
	Campus Safety Camera System	0	150,000
	Replace/Repair Campus Roofs	0	150,001
	Capital Outlay Projects	2,947	-
	Landscaping Projects	27,150	2,850
	Elevator Projects	14,440	-
	Restroom Renovation	11,389	24,115
	Palmdale Center Development	0	392,501
	Renovation of Choral Room	19,894	113,660
	AT&T Tower/Stadium Lighting	0	-
	Sand Volleyball Project	20,051	6,600
	Tennis Court Renovations	107,455	-
	SSV Window & Wall Repair	118,463	-
	Curbs and Walkways Projects	22,460	50,835
Total Expenditures		510,023	1,425,192
Ending Fund Balance		1,422,031	0

ANTELOPE VALLEY COLLEGE

SCHEDULED MAINTENANCE AND SPECIAL PROJECTS
ADOPTED BUDGET
2015-2016

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
--	-------------------------------------

<i>Beginning Fund Balance</i>	481,536	1,352,405
--------------------------------------	---------	-----------

REVENUE

8650	Proposition 39: Clean Energy	362,150	347,669
8652	State Scheduled Maintenance	1,172,014	993,619
8860	Interest	6,101	18,000
8890	Local Income/Incentives	0	0
8897	Lease Revenue Bonds	0	11,629,748

<u>Total Revenue</u>	1,540,265	12,989,036
-----------------------------	-----------	------------

<u>Total Beginning Balance and Revenue</u>	2,021,801	14,341,441
---	-----------	------------

EXPENDITURES

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	0	0
5100-5800	Other Operating Costs	0	0
6100-6700	Capital Expenditures	669,396	14,200,500

<u>Total Expenditures</u>	669,396	14,200,500
----------------------------------	---------	------------

7100-7600	Other Outgo	0	0
-----------	-------------	---	---

<u>Total Expenditures & Other Outgo</u>	669,396	14,200,500
--	---------	------------

<u>Total Ending Fund Balance</u>	1,352,405	140,941
---	-----------	---------

<i>Surplus/Deficit</i>	870,869	(1,211,464)
-------------------------------	---------	-------------

ANTELOPE VALLEY COLLEGE

SCHEDULED MAINTENANCE AND SPECIAL PROJECTS
ADOPTED BUDGET
2015-2016

**DETAIL OF SCHEDULED MAINTENANCE
AND SPECIAL PROJECTS**

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
--	-------------------------------------

<i>Beginning Fund Balance</i>	481,536	1,352,405
--------------------------------------	---------	-----------

REVENUE

8650	Proposition 39: Clean Energy	362,150	347,669
8652	State Scheduled Maintenance	1,172,014	993,619
8860	Interest	6,101	18,000
8890	Local Income/Incentives	0	0
8897	Lease Revenue Bonds	0	11,629,748

<u>Total Revenue</u>	1,540,265	12,989,036
-----------------------------	-----------	------------

<u>Total Beginning Balance and Revenue</u>	2,021,801	14,341,441
---	-----------	------------

**DETAIL OF SCHEDULED MAINTENANCE
AND SPECIAL PROJECTS**

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
--	-------------------------------------

EXPENDITURES:

Replace Gym Hot Water Boiler System	86,492	530,088
Solar Panel Project	0	250
Gymnasium Duct Socks	15,479	0
Student Lounge Renovation	11,879	23,125
Replace/Repair Campus Roofs	51,033	355,739
Kiln Patio Cover Replacement	97,445	735
DSA Uncertified Projects	13,132	0
LED Exterior Lighting Year 1	353,040	47,671
LED Exterior Lighting Year 2	40,896	296,420
LED Exterior Lighting Year 3	0	323,104
Palmdale Renovations	0	8,629,748
Virtual Sciences Laboratory Audio Visual	0	1,000,000
15-16 Scheduled Maintenance Projects	0	993,620
Foxfield Renovations	0	2,000,000

<u>Total Expenditures</u>	669,396	14,200,500
----------------------------------	---------	------------

<i>Ending Fund Balance</i>	1,352,405	140,941
-----------------------------------	------------------	----------------

ANTELOPE VALLEY COLLEGE

PALMDALE SITE
ADOPTED BUDGET
2015-2016

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
--	---

<i>Beginning Fund Balance</i>	133,775	241,239
--------------------------------------	---------	---------

REVENUE

8818	Penalty&Interest, Delinq Taxes	182,722	0
8860	Interest	577	500
8890	Other Local Revenues	50,000	0
8892	Palmdale Redevelopment	560,472	500,000
8893	Transfer In	0	0

<u>Total Revenue</u>	793,771	500,500
-----------------------------	---------	---------

<u>Total Beginning Balance and Revenue</u>	927,546	741,739
---	---------	---------

EXPENDITURES

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	0	0
5100-5800	Other Operating Costs	686,307	710,328
6100-6700	Capital Expenditures	0	0

<u>Total Expenditures</u>	686,307	710,328
----------------------------------	---------	---------

7100-7600	Other Outgo	0	0
-----------	-------------	---	---

<u>Total Expenditures & Other Outgo</u>	686,307	710,328
--	---------	---------

<i>Ending Fund Balance</i>	241,239	31,411
-----------------------------------	----------------	---------------

ANTELOPE VALLEY COLLEGE

BOND INTEREST AND REDEMPTION FUND
ADOPTED BUDGET
2015-2016

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
-----------------------------------	--------------------------------

<i>Beginning Fund Balance</i>	5,980,122	5,780,067
<i>REVENUE</i>		
8600 State Revenue	81,830	0
8800 Local Revenue	7,059,993	7,302,414
<u>Total Revenue</u>	7,141,823	7,302,414
<u>Total Beginning Balance and Revenue</u>	13,121,945	13,082,481
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	0	0
3100-3800 Employee Benefits	0	0
4100-4700 Supplies	0	0
5100-5800 Other Operating Costs	0	0
6100-6700 Capital Expenditures	0	0
<u>Total Expenditures</u>	0	0
7100-7600 Other Outgo	7,341,878	7,574,293
<u>Total Expenditures & Other Outgo</u>	7,341,878	7,574,293
<i>Ending Fund Balance</i>	5,780,067	5,508,188

SECTION 10

BOOKSTORE AND CAFETERIA

ANTELOPE VALLEY COLLEGE

MARAUDER BOOKSTORE
ADOPTED BUDGET
2015-2016

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
-----------------------------------	--------------------------------

<i>Beginning Fund Balance</i>	1,030,952	1,039,142
REVENUE		
Gross Income	2,589,707	2,890,500
Less Cost of Sales	1,836,923	1,965,540
<i>Net Income from Sales</i>	<i>752,784</i>	<i>924,960</i>
Other Income	<u>21,887</u>	<u>21,887</u>
<u>Total Revenue</u>	774,671	946,847
<u>Total Beginning Balance and Revenue</u>	1,805,623	1,985,989
EXPENDITURES		
1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	436,538	510,904
3100-3800 Employee Benefits	164,537	180,000
4100-4700 Supplies	4,333	5,000
5100-5800 Other Operating Costs	250,513	250,000
6100-6700 Capital Expenditures	10,559	0
Cafeteria Expense	0	0
Transfer to Student Development	0	0
<u>Total Expenditures</u>	866,480	945,904
7100-7600 Other Outgo	-100,000	0
<u>Total Expenditures & Other Outgo</u>	766,480	945,904
Transfer to Cafeteria	<u>0</u>	<u>0</u>
<i>Ending Fund Balance</i>	<u>1,039,142</u>	<u>1,040,085</u>
Surplus/Deficit	8,190	943

ANTELOPE VALLEY COLLEGE

CAFETERIA
ADOPTED BUDGET
2015-2016

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
-----------------------------------	--------------------------------

Beginning Fund Balance	17,439	22,084
-------------------------------	--------	--------

REVENUE

Gross Income	505,649	518,149
Less Cost of Sales	181,003	185,478
<i>Net Income from Sales</i>	<i>324,645</i>	<i>332,671</i>

Other Income	<u>0</u>	<u>0</u>
--------------	----------	----------

Transfer from Bookstore	<u>0</u>	<u>0</u>
-------------------------	----------	----------

Total Revenue	324,645	332,671
----------------------	---------	---------

Total Beginning Balance and Revenue	342,084	354,755
--	---------	---------

EXPENDITURES

1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	218,014	237,194
3100-3800 Employee Benefits	46,899	51,025
4100-4700 Supplies	9,135	9,135
5100-5800 Other Operating Costs	35,291	35,291
6100-6700 Capital Expenditures	10,661	0

Total Expenditures	320,000	332,645
---------------------------	---------	---------

7100-7600 Other Outgo	0	0
-----------------------	---	---

Total Expenditures & Other Outgo	320,000	332,645
---	---------	---------

Ending Fund Balance	22,084	22,109
----------------------------	---------------	---------------

Surplus/Deficit	4,645	26
-----------------	-------	----

SECTION 11

CHILD DEVELOPMENT FUND

ANTELOPE VALLEY COLLEGE

CHILD DEVELOPMENT CENTER
ADOPTED BUDGET
2015-2016

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
-----------------------------------	--------------------------------

<i>Beginning Fund Balance</i>	0	0
--------------------------------------	---	---

REVENUE

8620	California State Preschool	408,588	408,588
8645	State	0	0
8860	Interest Income	408	500
8871	Local	136,837	136,837
8980	Transfers In	<u>141,434</u>	<u>141,434</u>

<u>Total Revenue</u>	687,268	687,359
-----------------------------	---------	---------

<u>Total Beginning Balance and Revenue</u>	687,268	687,359
---	---------	---------

EXPENDITURES

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	493,957	493,957
3100-3800	Employee Benefits	176,476	176,476
4100-4700	Supplies	15,000	15,000
5100-5800	Other Operating Costs	1,835	1,927
6100-6700	Capital Expenditures	0	0

<u>Total Expenditures</u>	687,268	687,360
----------------------------------	---------	---------

7100-7600	Other Outgo	0	0
-----------	-------------	---	---

<u>Total Expenditures & Other Outgo</u>	687,268	687,360
--	---------	---------

<i>Ending Fund Balance</i>	0	0
-----------------------------------	----------	----------

SECTION 12

PARKING FUND

ANTELOPE VALLEY COLLEGE

PARKING FUND*
ADOPTED BUDGET
2015-2016

		2014-2015 Estimated Actuals	2015-2016 Adopted Budget
<i>Beginning Fund Balance</i>		0	0
<u>REVENUE</u>			
8881	Local	324,540	350,000
<u>Total Revenue</u>		324,540	350,000
REVENUE PLUS BEGINNING FUND BALANCE		324,540	350,000
<u>EXPENDITURES</u>			
1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	15,649	50,000
5100-5800	Other Operating Costs	295,488	300,000
6100-6700	Capital Expenditures	13,404	0
<u>Total Expenditures</u>		324,540	350,000
7100-7600	Other Outgo	0	0
<u>Total Expenditures & Other Outgo</u>		324,540	350,000
<i>Ending Fund Balance</i>		0	0

*The Parking Fees are incorporated in the General Fund

SECTION 13

OTHER FUNDS

ANTELOPE VALLEY COLLEGE

STUDENT FINANCIAL AID FUNDS
ADOPTED BUDGET
2015-2016

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
-----------------------------------	--------------------------------

Beginning Fund Balance	1,151,488	348,011
-------------------------------	-----------	---------

REVENUE

8100-8200	Federal Revenue	35,390,240	36,451,947
8600-8700	State Revenue	1,720,766	1,772,389
8800	Local	0	0
8860	Interest	0	0

Total Revenue	37,111,005	38,224,335
----------------------	------------	------------

Total Beginning Balance and Revenue	38,262,494	38,572,347
--	------------	------------

EXPENDITURES

90004	Federal	Pell Student Grants	28,398,707	28,824,688
90104	Federal	SEOG	329,922	339,820
25304	State	CDC Training Consortium	0	0
91004	State	Cal Grants	1,726,451	1,778,245
90204	Federal	Stafford Loans	7,459,402	7,571,293

Total Expenditures	37,914,483	38,514,045
---------------------------	------------	------------

Ending Fund Balance	348,011	58,301
----------------------------	----------------	---------------

ANTELOPE VALLEY COLLEGE

STUDENT REPRESENTATION FEE

ADOPTED BUDGET

2015-2016

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
--	---

<i>Beginning Fund Balance</i>	245,463	248,859
<i>REVENUE</i>		
8884 Fees Collected	33,522	34,528
8860 Interest	1,660	1,700
<u>Total Revenue</u>	35,182	36,228
<u>Total Beginning Balance and Revenue</u>	280,645	285,086
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	0	0
3100-3800 Employee Benefits	0	0
4100-4700 Supplies	6,902	10,000
5100-5800 Other Operating Costs	24,883	40,000
6100-6700 Capital Expenditures	0	0
<u>Total Expenditures</u>	31,786	50,000
7100-7600 Other Outgo	0	0
<u>Total Expenditures & Other Outgo</u>	31,786	50,000
<i>Ending Fund Balance</i>	248,859	235,086

ANTELOPE VALLEY COLLEGE

OTHER TRUST AND AGENCY FUNDS CO-CURRICULAR
ADOPTED BUDGET
2015-2016

2014-2015 Estimated Actuals	2015-2016 Adopted Budget
-----------------------------------	--------------------------------

<i>Beginning Fund Balance</i>		60,676	52,266
REVENUE			
8800 Local		212,155	212,155
8860 Interest		154	154
<u>Total Revenue</u>		212,309	212,309
<u>Total Beginning Balance and Revenue</u>		272,985	264,575
EXPENDITURES			
1100-1400 Academic Salaries		0	0
2100-2400 Classified Salaries		0	0
3100-3800 Employee Benefits		0	0
4100-4700 Supplies		0	0
5100-5800 Other Operating Costs		0	0
6100-6700 Capital Expenditures		0	0
<u>Total Expenditures</u>		0	0
7100-7600 92004: Scholarships-Local		215,360	215,360
7100-7600 90304: Scholarshare-Local		5,359	5,359
<u>Total Other Outgo</u>		220,719	220,719
<u>Total Expenditures & Other Outgo</u>		220,719	220,719
<i>Ending Fund Balance</i>		52,266	43,855

SECTION 14

***APPROPRIATIONS LIMIT
WORKSHEET***

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2015-2016

DISTRICT NAME: Antelope Valley College
DATE: 09/14/15

I.	2015-16 Appropriations Limit:		
A.	2014-15 Appropriations Limit		<u>\$ 56,142,677</u>
B.	2015-16 Price Factor:	<u>1.0382</u>	
C.	Population factor:		
	1 2013-14 Second Period Actual FTES	<u>11,095.65</u>	
	2 2014-15 Second Period Actual FTES	<u>11,293.43</u>	
	3 2015-16 Population change factor	<u>1.0178</u>	
	(line C.2. divided by line C.1.)		
D.	2014-15 Limit adjusted by inflation and population factors		<u>\$ 59,324,842</u>
	(line A multiplied by line B and line C.3.)		
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	<u>\$ -</u>	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - increase		
	Sub-Total		<u>\$ -</u>
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	<u>\$ -</u>	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - decrease		<u>\$ -</u>
G.	2015-16 Appropriations Limit		<u>\$ 59,324,842</u>
II.	2015-16 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		<u>\$ 53,604,977</u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		<u>38,200</u>
C.	Local Property taxes		<u>5,675,836</u>
D.	Estimated excess Debt Service taxes		<u>-</u>
E.	Estimated Parcel taxes, Square Foot taxes, etc.		<u>-</u>
F.	Interest on proceeds of taxes		<u>-</u>
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u>-</u>
H.	2015-16 Appropriations Subject to Limit		<u>\$ 59,319,013</u>

SECTION 15

***EDUCATION PROTECTION
ACCOUNT***

Actual Expenditures for Budget Year: 2014-2015 District ID: 64253 Name: Antelope Valley Community College

Activity Classification	Activity Code	Unrestricted		
		Salaries and Benefits (1000 - 3000)	Operating Expenses (4000 - 5000)	Capital Outlay (6000)
EPA Proceeds:	8630			10,793,468
Total				
Activity Classification	Activity Code			
Instructional Activities	0100-5900	10,793,468		
Other Support Activities (list below)	6XXX			
Total Expenditures for EPA*		10,793,468	0	10,793,468
Revenues less Expenditures				0
*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.				

Planned Expenditures for Budget Year: 2015-2016 District ID: 64253 Name: Antelope Valley Community College

Activity Classification	Activity Code	Unrestricted			
		Salaries and Benefits (1000 - 3000)	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Total
EPA Proceeds:	8630				10,009,907
Activity Classification	Activity Code				
Instructional Activities	0100-5900	10,009,907			
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*		10,009,907	0	0	10,009,907
Revenues less Expenditures					0
*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.					