



“INTEGRATED PLANNING IS A SUSTAINABLE APPROACH TO PLANNING THAT BUILDS RELATIONSHIPS, ALIGNS THE ORGANIZATION, AND EMPHASIZES PREPAREDNESS FOR CHANGE.” (SCUP, 2018)

PURPOSE

The Strategic Planning Committee (SPC) is a participatory governance committee, which provides oversight and monitoring of the various planning documents within the institution in order to accomplish the mission and goals of the district. SPC utilizes the Educational Master Plan, which is the district’s strategic plan, to review the mission, vision, values, and practices of the institution and to monitor and modify the Strategic Goals and the Institutional Learning Outcomes.

**STRATEGIC PLANNING COMMITTEE
AGENDA**

**WEDNESDAY, JUNE 3, 2020
SSV – 151 @ 2:30PM – 4:00PM**

TYPE OF MEETING: REGULAR
NOTE TAKER: JERENE KELLY
PLEASE REVIEW/BRING: AGENDA, MINUTES AND SUPPORTING DOCUMENTS

COMMITTEE MEMBERS:

Co-Chair: Meeta Goel (Dean, IERP/Library)	Jim Landreth (Classified)
Co-Chair: Van Rider (AS, President)	Laureano Flores (Dean, Academic Affairs)
Svetlana Deplazes (Director, IR)	Nate Dillon (Faculty Union)
Rodney Schilling (AS, Transfer Faculty)	Suzanne Olson (Classified, Academic Affairs)
Doug Jensen (Exec. Director, Facilities)	Jenell Paul (Classified, Student Services)
Dean LoNigro (Director, ITS)	LaDonna Trimble (Dean, Enrollment Services)
Rashitta Brown-Elize (Director, EOPS)	James Nasipak (Exec. Director or Designee BUS)
	Veronica Sirotzki (Classified, ITS)

VACANT:

Enrollment Management
 Classified Union
 Academic Senate

EX-OFFICIOS:

Ed Knudson (Superintendent/President)
 Jennifer Burchett (VP, Human Resources)
 Les Uhazy (VP, Academic Affairs)
 Erin Vines (VP, Student Services)
 Betsy Sanchez (Exec. Director, Marketing)

ITEMS	PERSON	ISSUES DISCUSSED/ACTION
I. Approval of Minutes: (February 18, 2020)	All	
II. Opening comments from the Co-Chairs	Meeta & Van	
III. Environment Scan	Meeta	
IV. Tentative Budget	Diana Keelen	
V. AVC Mission, Vision & Values	Meeta	
VI. SPC Membership	Van	

NEXT MEETING DATE: AUGUST 5, 2020



**SPC MEETING DATES
(1ST WEDNESDAY/MONTHLY)**

AUGUST 5, 2020 – JULY 7, 2021

SSV-151 @ 2:30 – 4:00PM

August 5, 2020	November 4, 2020	February 3, 2021	May 5, 2021
September 2, 2020	December 2, 2020	March 3, 2021	June 2, 2021
October 7, 2020	January 6, 2021	April 7, 2021	July 7, 2021

“INTEGRATED PLANNING IS A SUSTAINABLE APPROACH TO PLANNING THAT BUILDS RELATIONSHIPS, ALIGNS THE ORGANIZATION, AND EMPHASIZES PREPAREDNESS FOR CHANGE.” (SCUP, 2018)

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STRATEGIC PLANNING COMMITTEE MINUTES	WEDNESDAY, FEBRUARY 18, 2020 SSV – 151 @ 2:30PM – 4:00PM
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Type of Meeting:	Regular
Note Taker:	Jerene Kelly
Please Review/Bring:	Agenda, Minutes and Supporting Documents

<u>COMMITTEE MEMBERS:</u>	
Co-Chair: Meeta Goel (Dean, IERP/Library)	Jim Landreth (Classified)
Co-Chair: Van Rider (AS, President)	Laureano Flores (Dean, Academic Affairs) Absent
Svetlana Deplazes (Director, IR)	Nate Dillon (Faculty Union)
Rodney Schilling (AS, Transfer Faculty) Absent	Suzanne Olson (Classified, Academic Affairs) Absent
Wendy Dumas (CMS)	Jenell Paul (Classified, Student Services)
Doug Jensen (Exec. Director, Facilities) Absent	LaDonna Trimble (Dean, Enrollment Services)
Dean LoNigro (Director, ITS) Absent	James Nasipak (Exec. Director or Designee BUS)
Rashitta Brown-Elize (Director, EOPS) Absent	Veronica Sirotzki (Classified, ITS)
<u>VACANT:</u>	<u>EX-OFFICIO:</u>
Enrollment Management	Ed Knudson (Superintendent/President)
Classified Union	Jennifer Burchett (VP, Human Resources)
Academic Senate	Les Uhazy (VP, Academic Affairs)
	Erin Vines (VP, Student Services)
	Betsy Sanchez (Exec. Director, Marketing) Absent

ITEMS	PERSON	ISSUES DISCUSSED/ACTION
I. Approval of Minutes: (December 4, 2019)	All	Minutes were approved as presented.
II. Opening comments from the Co-Chairs	Meeta & Van	No comments.
III. Follow-up on Area Planning Needs (handout)	Meeta	The committee representatives reported on reaching out to the various departments on the area planning needs. There was good progress from each division/department.
IV. Environmental Scan: First Look	Meeta	Meeta distributed and discussed the following documents: - Vision for Success Goals - AVC Local Goals Related to CCCO Vision for Success - Strategic Plan Goals Meeta also gave a presentation on Environmental Scan “First Look” and viewed and discussed the following video. https://bigthink.com/Lumina-foundation/higher-education
V. SPC Membership	Van	Van gave an update on the SPC membership and discussed some recommended changes. He presented it to the committee with two options. Option #1: Addition of Committee and Divisional Representatives Option #2: Addition of Committee Representatives Van recommended option #1, but the committee decided to table and discuss it at the next SPC meeting.

NEXT MEETING DATE: AUGUST 5, 2020



SPC MEETING Dates (July 3, 2019 – June 3, 2020) SSV-151 @ 2:30 – 4:00pm 2017- 2018 SPC Meetings (1st Wednesday/Monthly)		
July 3, 2019 No Meeting	November 4, 2019 (No Meeting)	March 4, 2020
August 7, 2019 No Meeting	December 4, 2019	April TBD, 2020 (Joint SPC & BC meeting)
September 4, 2019	January 1 (Holiday) No Meeting	May 6, 2020
October 30, 2019 (Joint Meeting SPC & BC)	February 5, 2020 February 18, 2020	June 3, 2020

DRAFT



ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

2020-2021 TENTATIVE BUDGET



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

June 8, 2020

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	ENTERPRISE OPERATIONS/AUXILIARY SERVICES
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 2020-2021 TENTATIVE BUDGET NARRATIVE

2019-2020 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. In November 2016, the California voters approved Proposition 55, which extends the personal income tax portion of Proposition 30 through 2030. The EPA funds are not considered “new revenue”, but prevented severe cuts to Higher Education during the last recession. 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.

2018-2019 Recalculation of the Student Centered Funding Formula (SCFF)

Due to the demographic factor of the new SCFF, Antelope Valley College would receive a revenue increase with the implementation of the new SCFF. The May 2019 second period apportionment (P2) projections for 2018-2019 showed 2017-2018 as a base constrained to 8.13%. The District used two scenarios in the 2019-2020 adopted budget showing two different revenue scenarios using P2 versus funding the new SCFF. The 2018-2019 recalculation reverted to funding the new SCFF and the District received additional revenues as a result. 2019-2020 also had modeled the new SCFF with a revenue deficit factor. In March 2020, an unexpected global pandemic negatively impacted California state revenues, which is the main funding source of K-14. The 2020-2021 tentative budget will budget revenues conservatively and put any excess funds from the recalculation into a reserve account to assist with cash flow shortfalls and deficits as a result of COVID-19. May and June 2020 apportionment payments from the State have been deferred, totaling \$8.6 million for Antelope Valley College. The 2020-2021 payment schedule is not expected to be released until July 2020. These reserves will help mitigate temporary borrowing in order to meet obligations.

COVID-19 Coronavirus

The COVID-19 Coronavirus became a global pandemic that occurred in spring 2020. The State of California issued a stay-at-home order with the exception of essential businesses. Antelope Valley College was affected by this pandemic and swiftly responded to ensure the safety of the community, students and employees. Expenditures are being tracked in response to the COVID-19 pandemic.

A FEMA application for funding was submitted in April 2020. Additionally, The Coronavirus Aid, Relief, and Economic Security (CARES) Act funding was enacted by Congress to provide \$14 billion in funding for U.S. colleges and universities. Antelope Valley College's maximum allocation is \$10,245,641. No less than half of the funding received must be given to Title IV eligible students. The application for the first allocation specific for student disbursement for \$5,122,846 was requested and received in April 2020. The remaining institutional allocation was requested at the end of April 2020.

Since these funds are intended to assist the student population with the greatest financial needs, several meetings between student services, information technology services and business services were held to implement an allocation formula that would address the following objectives:

- Ensure that the allocation follows the Chancellor's Office Vision for Success and District Equity Plan
- Since 50% of the CARES funding is required to be spent on students and 50% will be given in an initial disbursement, use the first disbursement entirely on direct support to students
- Quickly get funding in the hands of all enrolled students
- Ensure that retention from Spring to Fall is considered

The consensus was to weight the rates higher for those who receive PELL grants versus those who do not. This is also how the federal government allocated the funds to districts. \$55 per enrolled credit unit for those who receive a PELL grant and \$35 per enrolled credit unit for those who are Title IV eligible, but did not receive a PELL grant. The disbursement had to be separated into two distributions. The first for all students who filed a FASFA and were Title IV eligible. The second distribution for all others who have not filed a FASFA, but will be required to file one in order to determine Title IV eligibility. In order to address the retention objective, there will be a second allocation in the fall to students who are Title IV eligible.

Minority Serving institutions received an additional allocation of funding to be used for shifts in distance learning and for student attendance, including food, housing and technology. The funds may also be used to pay employees, compensate for revenue loss and other operational expenses. The amount to Antelope Valley College is estimated at \$635K.

2020-2021 Tentative Budget

Tentative Budgets are typically done using assumptions in the Governor's May revision. Revisions are made when the budget is enacted in June of each year and incorporated into the Adopted Budget. COVID-19 altered many plans from the January 2020 Governor's budget release in order to mitigate the \$54 million revenue shortfall.

Governor's May Revision Highlights:

- \$53.4 billion shortfall for this year and next year
- 4.6 million people have filed unemployment since March 12, 2020. 2010 peak was 2.2 million.
- Unemployment projections are estimated to go north of 24.5%. Currently at about 18-20%.
- 22.3% revenue decline attributed to the following:
 - 25.5% due to PIT
 - 22.7% due to Corporate Tax
 - 27.2% due to Sales tax

To address the shortfall, the following is the Governor's proposal:

- (1) Use reserves (16% of shortfall)
 - the rainy day fund over the next 3 years; \$7.8 billion in Year 1, \$5.4 billion in Year 2 and \$2.9 billion in Year 3
 - Use \$900 million in additional reserves; \$450 million in Year 1 and \$450 million in Year 2
 - Use Prop 98 reserve (Prop 2) all \$524 million in Year 1
- (2) Use \$8.8 billion for the CARES relief (15% of shortfall)
- (3) Pull back on enhancement of new programs in January release (15% of shortfall)
- (4) Use Deferrals and other strategies (19% of shortfall)
- (5) \$4.5 billion in net operating loss and tax credits (8% of shortfall)
- (6) Cuts (26% of shortfall) with a caveat that it can be triggered and eliminated depending upon the passage of Pelosi's HEROS Act.

For K-14

\$19 billion impact to Prop 98 public education

The Governor plans to mitigate as follows:

- \$4.4 billion from CARES to be used a discretionary funds to individual districts to help for learning loss, summer school, etc.
- \$2.3 billion in planned pension payments
- \$1.8 billion using the #5 referenced above (NOL/Tax credits)
- \$1.6 billion additional CARES funding for K-14
- 1.5% of the general fund or between \$2-\$4.6 billion for maintenance factor as supplemental payment to Prop 98

- 10% cuts to the LCFF

Department of Finance (DOF) and Legislative Analyst's Office (LAO) Analysis

The California Department of Finance (DOF) and California Legislative Analyst's Office (LAO) have estimated significant shortfalls in the Proposition 98 guarantee. In both the LAO's U-shaped and L-shaped economic scenarios, there is a multi-year budget shortfall estimate of between \$20-\$30 billion.

"Proposition 98 Guarantee Down Significantly Under Both Scenarios. Under our U-shaped scenario, the minimum guarantee is \$13.3 billion lower than the Governor's January estimates over the 2018-2019 through 2020-2021 budget period. Under the L-shaped scenario, the guarantee is \$18.6 billion lower. In both scenarios, most of the drop is related to 2020-2021 and reflects lower General Fund revenues. In each year of the period, the General Fund share of the guarantee drops about 40 cents for every dollar of lower revenue. Slower growth in local property tax revenue also contributes to a lower guarantee in both scenarios. Appendix 3 provides more information on our estimates of the minimum guarantee."¹

May 2020 CA Governor's Revision Highlights-Community Colleges

Unrestricted fund impacts

- 2020-2021 is 12% lower than 2019-2020 apportionment
- 2019-2020 did not change significantly
- May revision includes trailer bill to reduce each district's apportionment allocation by reducing rates and/or revenue projections (this is important to show how reductions will be made)
- 2019-2020 May & June cash payments will be deferred into next year. For AVC, that total is \$8,618,756
- Hold harmless extended into 2023-2024
- No COLA for 2020-2021
- Base reductions of 8% (with COLA approximately 10%)
- No Growth for 2020-2021

Categorical fund impacts

- Strong Workforce going from \$248 million in 2019-2020 to \$100 million in 2020-2021-60% reductions. With shifts closer to 50%.
- SEA going from \$475 million in 2019-2020 to \$395 million in 2020-2021. Reduction 18%; however with shifts planned reduction is 15%.
- College Promise AB19 going from \$85 million to \$80 million, 6% reduction
- BFAP financial aid administration going from \$76 million to \$70 million. Reduction of 7%
- Adult education reduction of 10%
- Part time faculty compensation reduction of program funding by 15%

- Removal of all one-time deferred maintenance & instructional. (Example of how our Measure AV “endowment” was established to support these times)
- Part Time faculty office hours reduced by 27%
- Increase of immigrant legal services of from \$0 to \$10 million
- No change in student housing funds of \$9 million
- No change in foster parent education program of \$6 million
- EEO funding increase of 52%
- No change in Umoja funding
- No change in STEM funding
- Online education intuitive change of ongoing support in 2020-2021 from \$23 million to \$3 million or a reduction of 87%
- Reduction of K-12 adult ed and apprenticeship pass throughs of 19%

Capital Outlay

- AVC Gym renovation on funding list

These are mitigated figures using Prop 2, additional reserves to reduce cuts, redirecting the pension buy down funding and other investments made by the State.

Continuation of the Student Centered Funding Formula Implementation

Year 1 (2018-2019)

70% Base (Enrollment) 3 year average FTES

20% Supplemental Grant using headcount of Pell recipients, College Promise Grant recipients and AB540 Students

10% Student Success Initiative Grant based on outcomes of progression and living wage. An additional separate allocation for those outcomes that are Pell recipients or College Promise Grant recipients.

Year 2 (2019-2020) (Final Budget Enactment froze the formula at Year 1 until the Governor's appointed Funding Formula Oversight Council provides recommendations for updates)

65% Base (Enrollment) 3 year average FTES

20% Supplemental Grant using headcount of Pell recipients, College Promise Grant recipients and AB540 Students

15% Student Success Initiative Grant based on outcomes of progression and living wage. An additional separate allocation for those outcomes that are Pell recipients or College Promise Grant recipients.

Year 3 (2020-2021) (Continued freezing the formula at Year 1 until the Governor's appointed Funding Formula Oversight Council provides recommendations for updates)

60% Base (Enrollment) 3 year average FTES

20% Supplemental Grant using headcount of Pell recipients, College Promise Grant recipients and AB540 Students

20% Student Success Initiative Grant based on outcomes of progression and living wage. An additional separate allocation for those outcomes that are Pell recipients or College Promise Grant recipients.

There is hold harmless language to ensure that all community colleges are not harmed as a result of the SCFF implementation. Career Development and College Preparation (CDCP) and non-credit FTES have separate allocations as well as incarcerated and special admit. Due to the COVID-19 pandemic, the May revision proposal is to continue hold harmless through 2023-2024. An oversight council has been formed to monitor the implementation of the funding formula. Basic Skills, SSSP and Student Equity programs are combined into the Student Equity and Achievement Program with no District match requirement. Categorical flexibility is being requested by the Chancellor's Office to the California legislature due to the COVID-19 pandemic. Additionally, the student success portion of the new SCFF will use a 3-year average for both the performance elements as well as those students who meet the performance elements and are PELL or California Promise recipients.

The Chancellor's Office released a joint analysis of the Governor's May revision. It indicates an approximate \$54 billion State-wide shortfall from the January release.

2020-2021 Tentative Budget for Community Colleges (In Millions)²**Table 5: California Community Colleges Funding by Program^a (In Millions)**

Program	2019-20 Revised	2020-21 Proposed	Change (Amount)	Change (Percent)	Explanation of Change
Student Centered Funding Formula	\$7,430	\$6,842	-\$588	-8%	Proposed reduction (\$592 million) and minor technical adjustments; portion of reduction to be achieved through categorical programs
Deferrals--Student Centered Funding Formula	-330	-662	-332	101%	Shift payments to next fiscal year
Student Equity and Achievement Program	475	390	-85	-18%	Reduce by 15% and shift program set-aside to System Support Program
CCC Strong Workforce Program	248	100	-148	-60%	Eliminate \$6.7 million ongoing restoration, reduce by \$128.9 million, and shift program set-aside to System Support Program
Student Success Completion Grant	150	159	9	6%	Adjust for revised estimates of recipients
Disabled Students Programs and Services (DSPS)	124	124	-	-	
CCC System Support Program	0	106	106	N/A	Consolidate set-aside and infrastructure funds from multiple programs and reduce by 15%

Extended Opportunity Programs and Services (EOPS)	116	116	-	-	
California College Promise (AB 19)	85	80	-5	-6%	Adjust for revised estimates of first-time, full-time students
Apprenticeship (CCC districts)	44	44	-	-	
Financial aid administration	76	70	-6	-7%	Adjust for revised estimates of fee waivers, shift statewide media campaign to System Support Program
Adult Education Program - CCC Districts ^b	62	56	-6	-10%	CCC district share of program reductions
Full-time faculty hiring	50	50	-	-	
CalWORKs student services	47	47	-	-	
Mandates Block Grant and reimbursements	34	33	-0.5	-1%	Revised enrollment estimates funded at \$30.16 per 2019-20 P2 FTEs
Part-time faculty compensation	25	21	-4	-15%	Reduce program funding
Economic and Workforce Development	23	23	0	-	
California Online Community College (Calbright College)	20	17	-3	-15%	Reduce program funding
NextUp (foster youth program)	20	19	-1	-4%	Shift program set-aside to System Support Program
Deferred maintenance and instructional	13	-	-13	-100%	Remove one-time funding

equipment (one-time)					
Cooperative Agencies Resources for Education (CARE)	17	17	-	-	
Lease revenue bond payments	16	13	-4	-22%	Adjust for actual obligations
Nursing grants	13	13	0	-	
Part-time faculty office hours	12	9	-3	-27%	
District food pantries	-	-	-	N/A	Add new, ongoing program
Immigrant legal services through CDSS	-	10	10	N/A	Make funding ongoing
Veterans Resource Centers	10	10	-	-	
Student Housing Program	9	9	-	-	
Dreamer Resource Liaisons	-	-	-	N/A	
Foster Parent Education Program	6	6	-	-	
Instructional materials for dual enrollment students	-	-	-	N/A	
Equal Employment Opportunity Program	3	4	1	52%	Add available EEO fund resources
Childcare tax bailout	4	4	-	-	
Other ^c	4	3	-1	-27%	Reduce Academic Senate by 15% and shift Transfer Education and Articulation Funds to System Support Program
Umoja	3	3	-	-	
Mathematics, Engineering, Science Achievement (MESA)	3	3	-	-	

Puente Project	2	2	-	-	
Middle College High School Program	2	2	-	-	
Online education initiative	23	3	-20	-87%	Shift statewide infrastructure to System Support Program
Integrated technology	42	-	-42	-100%	Shift statewide infrastructure to System Support Program
Institutional effectiveness initiative	28	-	-28	-100%	Shift statewide technical assistance to System Support Program
One-time program funding ^d	9	-	-9	-100%	Remove one-time funding
College-specific allocations	11	-	-11	-100%	Remove one-time funding
K-12 passthroughs (adult ed, K-12 apprenticeship, workforce)	680	553	-127	-19%	Remove one-time funding
Totals	\$9,609	\$8,299	(1,311)	-14%	

^a Table reflects total programmatic funding for CCC, including amounts from prior years available for use in the years displayed.

^b Amounts represent share ultimately received by CCC districts. For the overall adult education program in 2019-20 (excluding \$5 million to develop a unified data set), \$417 million (77%) is distributed through school district fiscal agents or funded directly to school districts and K-12 agencies, and \$126 million (23%) is distributed by community college district fiscal agents or funded directly to community college districts.

^c Other programs include Academic Senate, transfer, FCMAT, and part-time faculty health insurance.

^d 2019-20 includes one-time allocations for hunger-free campus, mental health services and training, re-entry grant program, and open educational resources.

CAI = California Apprenticeship Initiative. CDSS=California Department of Social Services. COLA = cost-of-living adjustment. RSI = Related Supplemental Instruction. ZTC = zero textbook cost.

Antelope Valley College Unrestricted Revenue Highlights:

Antelope Valley College's budget shows two scenarios. The first is a funding level equal to 2019-2020 and a second scenario that includes a workload reduction of 10%. No Cost-of-Living-Adjustment (COLA) or growth is being assumed.

Reserves

The Board of Trustees had established a minimum reserve of the unrestricted fund of 12% in BP 6200 Budget Preparation. Additionally, AP 6305 Reserves, establishes a budgeted reserve goal of 15% with an additional goal of 3% for contingency reserves.

Pension Stabilization

The District is committed to addressing its long-term liabilities. In accordance with BP 6250 Budget Management, excess reserves above 12% and half of all one-time funding is to go into a pension stabilization trust.

Other Post-Employment Benefits

The District has established a trust for Other Post-Employment Benefits (OPEB) for retiree health and welfare benefits. Priority should be given in completely funding the District's OPEB. The District is investing \$387,113 each year into the trust. The District also has a pay as you go of between \$400K-\$500K. Investing fully into the trust would free up these amounts in the general unrestricted fund. The trust would be paying the annual cost of the retiree benefits.

Long-term Capital Outlay Funding

On February 12, 2018, the Board of Trustees approved Resolution 17-18/10 to commit \$35 million in proceeds from Measure AV into an endowment account maintained through the Los Angeles County Treasurer and Tax Collector's Office for future district small capital repair, instructional equipment and technology projects. The \$35 million will continue to be maintained after the Measure AV program is complete with the interest earnings being used annually.

Grants and Categorical Programs

The restricted portion of the general fund includes grants and categorical programs. These programs are for an intended and specific purpose and cannot be used to supplant the general unrestricted fund.

Changes that can Effect the Budget

CalSTRS & CalPERS

The Governor has proposed and the CA legislature has adopted a significant buy down of the pension liabilities for CalSTRS and CalPERS that will reduce the project employer contribution rates as follows:

STRS Contribution Rates				
	New Employer Rate	Prior Employer Rate	Employee (pre-2013 hire date)	Employee (post-2013 hire date)
2013-2014		8.25%	8%	8%
2014-2015		8.88	8.15	8.15
2015-2016		10.73	9.2	8.56
2016-2017		12.58	10.25	9.205
2017-2018		14.43	10.25	9.205
2018-2019		16.28	10.25	10.205
2019-2020	17.1	18.13	10.25	10.205
2020-2021	18.4	19.1	10.25	10.205

PERS Contribution Rates				
	New Employer Rate	Prior Employer Rate	Employee (pre-2013 hire date)	Employee (post-2013 hire date)
2013-2014		11.44%	7%	6%
2014-2015		11.77	7.00	6.00
2015-2016		11.85	7.00	6.00
2016-2017		13.89	7.00	6.00
2017-2018		15.53	7.00	6.50
2018-2019		18.1	7.00	6.50
2019-2020	19.7	20.8	7.00	6.50
2020-2021	22.7	23.8	7.00	6.50

The District has instituted BP6250 to establish funding for a trust to address the growing pension liability.

Minimum Wage

The Fair Wage Act of 2016 was passed that will increase the minimum wage per hour over the next four years starting at \$10.50 effective January 1, 2017 and then increasing \$11 starting January 1, 2018. It will then increase \$1 per year up to \$15 per hour on January 1, 2022.

Other Funds

The 2020-2021 Tentative Budget includes estimates for the following:

1. General Fund Restricted (Fund 13 & 14)
2. Capital Outlay Fund (Fund 41)
3. Revenue Bond Construction Fund (42)
4. Bond Interest and Redemption (Fund 21)
5. Palmdale Redevelopment (43)
6. Bookstore (Fund 51)
7. Cafeteria (Fund 52)
8. Child Development Center (Fund 33)
9. Student Representative Fees (Fund 72)
10. Other Trust Funds (Fund 74)
11. Financial Aid (Funds 75)

Antelope Valley Community College Strategic Planning Approach Leading to the 2020-2021 Tentative Budget

Below is the budget development plan and participatory governance meetings:

Task Name	Start	Finish
2020-2021 Budget Development Calendar Plan as of 10/3/2019	Wed 10/23/19	Fri 10/9/20
Non-Personnel College Budget Call	Wed 10/23/19	Fri 1/17/20
Budget Committee Budget Call Review	Wed 10/23/19	Wed 10/23/19
Annual Budget Committee Goal Setting	Wed 10/23/19	Wed 10/23/19
Strategic Planning Committee Budget Call Review	Wed 10/30/19	Wed 10/30/19
Budget Call Issue Date & Due Date	Mon 11/11/19	Fri 1/17/20
Resource Allocation Training	TBD	TBD
Personnel Prioritization	Mon 10/14/19	Fri 1/10/20
Faculty Prioritization List	Mon 10/14/19	Fri 1/10/20
CMS & Administrator Prioritization List	Mon 10/14/19	Fri 1/10/20
Classified Prioritization List	Mon 10/14/19	Fri 1/10/20
2018-2019 Audit Presentation to the Board of Trustees	Mon 1/13/20	Mon 1/13/20
Governor's 2020-2021 Budget Released	Wed 1/15/20	Wed 1/15/20
Tentative Budget Development	Mon 1/13/20	Mon 6/22/20
Other Funds Budget Call Issued	Mon 2/10/20	Fri 3/13/20
Restricted/Grant Budget Call Issued	Mon 2/10/20	Fri 3/13/20
2018-2019 Recalculation Issued (R1)	Fri 2/14/20	Fri 2/14/20
2019-2020 First Principle Apportionment Issued (P1)	Fri 2/14/20	Fri 2/14/20
Business Services compiles New Resource Requests	Wed 1/15/20	Fri 1/17/20
Resource Requests sent to BC Members prior to meeting	Mon 1/20/20	Mon 1/20/20
Budget Committee Reviews Resource Requests	Wed 1/22/20	Fri 3/13/20
Deadline for BC to Score Requests	Fri 3/13/20	Fri 3/13/20
Budget Committee reviews scoring results	Wed 3/25/20	Wed 3/25/20
Budget Committee Joint Meeting with Strategic Planning Committee	Wed 4/22/20	Wed 4/22/20
Budget Committee sends Recommendations to Exec Council	Fri 4/24/20	Fri 4/24/20
Executive Council Reviews Recommendations	Mon 4/27/20	Mon 4/27/20
Tentative Budget Presented to Administrative Council	Tue 5/26/20	Tue 5/26/20
Final List to Budget Committee	Wed 5/27/20	Wed 5/27/20
Tentative Budget Presented to Budget Committee	Wed 5/27/20	Wed 5/27/20
Report on Accomplishments of 2019-2020 Goals	Wed 5/27/20	Wed 5/27/20
Budget sent to President's Office	Fri 5/29/20	Fri 5/29/20
Tentative Budget Presented to Strategic Planning Committee	Wed 6/3/20	Wed 6/3/20
Board of Trustees Approves Tentative Budget	Mon 6/8/20	Mon 6/8/20
Memos to Requestors issued for Resource Allocation Disposition	Mon 6/22/20	Mon 6/22/20
Governor's May Revision	Fri 5/15/20	Fri 5/15/20
2019-2020 Second Principle Apportionment Issued (P2)	Fri 5/29/20	Fri 5/29/20
State Budget Enacted	Wed 7/1/20	Wed 7/1/20
2020-2021 Advanced Apportionment Issued (AD)	Fri 7/24/20	Fri 7/24/20
2020-2021 Chancellor's Office Budget Workshop	Mon 7/27/20	Fri 7/31/20

Task Name	Start	Finish
Adopted Budget Development	Mon 8/10/20	Wed 10/7/20
2019-2020 Unaudited Actuals Available	Mon 8/10/20	Mon 8/10/20
Adopted Budget Presented to Administrative Council	Tue 8/25/20	Tue 8/25/20
Adopted Budget Presented to Budget Committee	Wed 8/26/20	Wed 8/26/20
Final Adopted Budget sent to President's Office	Fri 8/28/20	Fri 8/28/20
Adopted Budget Presented to Strategic Planning Committee	Wed 9/2/20	Wed 9/2/20
Board of Trustees Adopts the Budget	Mon 9/14/20	Mon 9/14/20
Budget Committee Review for Process Improvement	Wed 9/23/20	Wed 9/23/20
Budget Committee Joint Meeting with Strategic Planning Committee	Wed 10/7/20	Wed 10/7/20

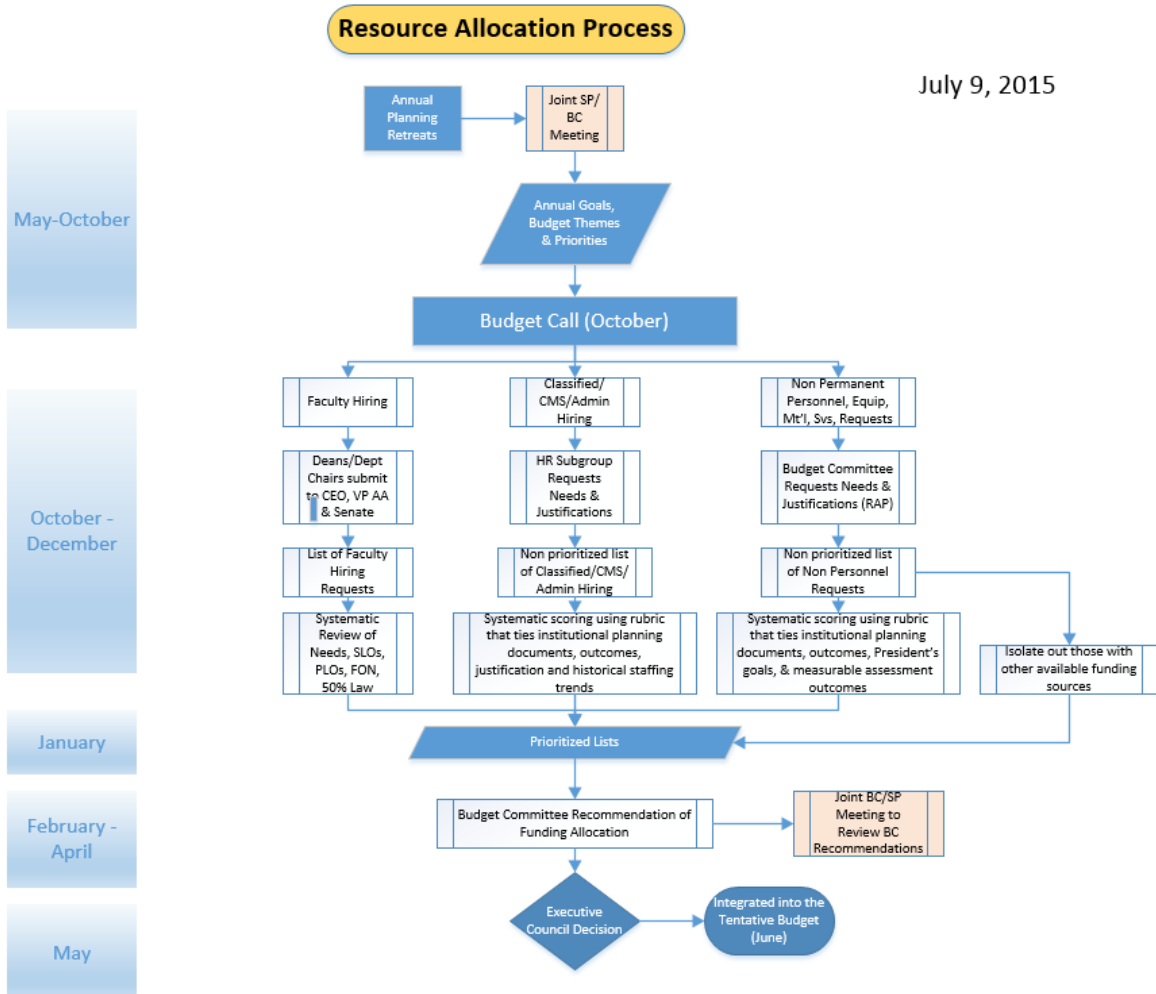
Linking the Strategic Plan and the Budget

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 three areas that required additional focus. The 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 #1-Commitment to strengthen Institutional Effectiveness measures and practices.
- Educational Master Plan #2-Increase efficient and effective use of resources (2.1-Technology, 2.2 Facilities, 2.3 Human Resources & 2.4 Business Services).
- Educational Master Plan #5-Align institutional programs to the skills identified in the labor market.

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 #1, #2 & #5. 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.

July 9, 2015



2020-2021 Positions Resource Allocation Process & Timeline for Faculty

The faculty prioritization process took place in late fall 2019 to allow for the hiring process to begin in January 2020 to being assignment in the fall of 2020. Positions were requested from Deans, after collaboration with division faculty, and then ranked by the Superintendent/President.

The hiring list is:

- Film/Television
- AFAB (replace one-time temp)
- Welding (replace one-time temp)
- Biology
- English (did not fill last year)
- Business/Office Tech (replace one-time temp)
- Physics (replace one-time temp)

In the letter from the President’s Office to the Academic Senate on November 29, 2019, the following comments were provided to support the decision to hire the above faculty positions.

“The college has a system required Faculty Obligation Number (FON) for 2019-2020 of 143 and a projected number 148. This number is the minimum number of full-time faculty we must have. We reported 179 for fall 2019. This is 31 full time faculty over the required number which is based upon FTES and projected growth. Further, the college has 353 LHE of reassigned time in fall semester only. This represents 23.5 FTEF reassigned from their teaching assignments.

2020-2021 Resource Allocation Process for Classified & Confidential, Management & Supervisory (CMS) Positions

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.

For classified and CMS positions, the HR subgroup evaluated positions using a rubric that tied to institutional planning documents, program review, outcomes, prior year staffing and justifications.

CMS Prioritization List

Position Title/Division	Area 3	Area 2	Area 1	Total	Rank
House Manager, PAT	20	10	10	40	1

Classified/Non CMS Prioritization List

Position Title/Division Area	Area 3	Area 2	Area 1	Total	Rank
Clerical Asst III - VP Student Serv	19	10	10	39	1
HR - Payroll Specialist	18	10	10	38	2
Clerical Asst III - Academic Affairs	18	10	10	38	2
Clerical II - Palmdale Ctr.	17	10	10	37	3
Activities Services Coord - Student Life	21	10	5	36	4
Perf. Arts Tech - Business & Aux Serv	21	7	7	35	5
Maint Asst – Facilities	21	10	3	34	6
Warehouse Asst. - Business & Aux Serv	19	4	10	33	7
Clerical II – ITS	18	10	3	31	8
Plumber – Facilities	20	7	3	30	9
Clerical II – IMC	18	7	3	28	10
Custodian I – Facilities	20	4	3	27	11
Programmer Analyst – ITS	16	4	3	23	12

Because there were no positions allocated last year for CMS/Classified, 2018-2019 funded positions were used in the rubric evaluation. The rubric is as follows:

Positions Prioritization Rubric Fiscal Year 2020-21

Committee Member: _____

Review Date: _____

Division/Area of Position: _____

Requested Position title: _____


Scoring Area	Related Components	Scoring Rubric	Score
Area 1 2018-19 Staffing Support	Ranking based on 2018-19 positions filled	Max 10 Points: <ul style="list-style-type: none"> • 10 Pts: No positions funded for 2018-19 • 7 Pts: >0 to 1 position funded • 5 Pts: >1 to 2 positions funded • 3 Pts: >2 positions funded 	
Area 2 Prioritization Rank	Reflects Internal Ranking	Max 10 Points: <ul style="list-style-type: none"> • 10 Pts: Ranked 1 • 7 Pts: Ranked 2 • 4 Pts: Ranked 3 	
Area 3 Position Justification Narrative	Justification providing a succinct and compelling case for the requested position. Must include supportive language from the applicable planning documents.	Max 20 Points: <ul style="list-style-type: none"> • 20 Pts: The justification is complete and presents a compelling case for the position to be supported. • 15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported. • 10 Pts: The justification is partially complete and provides a limited case for supporting the position. • 5 Pts: The justification is significantly incomplete and lacks any substantive support for the position. 	


The Budget Committee received ongoing and one-time funding requests for 2020-2021. These requests were evaluated using a rubric that tied to institutional planning documents, outcomes, prioritized institutional goals, the superintendent's goals and measurable outcomes. The Budget Committee evaluated all of the requests that did not have alternative funding sources. The areas include the following:

- Institutional Effectiveness, Research & Planning/Library Services
- Public Information Officer/Marketing
- Business & Auxiliary Services
- Facilities Services
- Information Technology Services/IMC
- Rhetoric & Literacy Division
- Health & Safety Sciences Division

- Career Technical Education Division
- Math, Science & Engineering Division
- Arts & Humanities Division
- Social & Behavioral Sciences Division
- Palmdale/Extended Learning Division
- Risk Management
- Student Life & Development Division
- Enrollment Services Division
- Counseling & Matriculation Division
- Office of Student Services
- Office of Human Resources/Payroll
- Office of Academic Affairs
- Office of the President
- Bachelor's Degree Program

The Budget Committee requested resource allocations proposals for academic requests and operational requests scored using the following rubrics.

 Non-Permanent Staffing Prioritization Rubric Academic/Non-Operational Request Fiscal Year 2020-2021			
Committee Member		Requested Resource	
Department		Date	
Scoring Area	Related Components	Scoring	Score
I: Planning Documents	- Program Review(PR)/ Annual Program Assessment (APA)	Max 30 Points:	
	- Action Plan	0 points: No demonstrated need supported by PR/APA	
	- Educational Master Plan/ 3-Year Strategic Plan		
	- Facilities Master Plan	15 points: Demonstrates need from Program by PR/APA	
	- Technology Plan		
	- Human Resources Plan - Other planning documents	30 points: Demonstrates need from PR/APA and linked to Outcomes	
II: Alignment with Annual Institutional Goals	- Goals of the Educational Master Plan	Max 29 Points: Sum the points for all institutional goals that the request supports 7 points: Goal #1: Commitment to strengthen Institutional Effectiveness measures and practices 7 points: Goal #2: Increase efficient and effective use of all resources (2.1-Technology, 2.2-Facilities, 2.3-Human Resources & 2.4-Business Services) 5 points: Goal #3: Focus on utilizing proven instructional strategies that will foster transferable intellectual skills 3 points: Goal #4: Advance more students to college-level coursework (4.1- Develop and implement effective placement tools) 7 points: Goal #5: Align instructional programs to the skills identified by the labor market	
III. Alignment with President's Goals	- President's Goals	Max 21 Points: - 0 points if it does not support any of the goals - 11 points if it supports some of the goals - 21 points if it supports most of the goals *Supports successful preparation for mid-term report and full accreditation process *Supports the Guided Pathways Program *Supports completing facilities master plan build out of Measure AV projects *Supports a fully-integrated system of record continued implementation of all modules * Supports completion of a 10-year educational master plan supported by a 3-year strategic plan * Supports increasing all outcomes on the Student Success Scorecard/Vision for Success * Supports completely integrating class schedules that are sequenced for degree programs and supports student educational planning & completion * Supports completing a three-year integrated planning system that includes Strategic Plan, Facilities, Information Technology, Human Resources staffing, Marketing, Student Equity and Enrollment Management * Supports the new Palmdale Center expansion and Fox Field renovations to further workforce development support * Supports successfully increasing enrollment of the bachelor's degree program * Supports expanding participation and streamlining the participatory governance structure of the college	
IV. Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc)	- Outcomes Assessment	Max 20 Points: 0 points: No outcomes 10 points: Documented Measurable Outcome 20 points: Documented Measurable Outcome tied to SLO/PLO/ILO/OO	
		Total Points (Max 100):	
30-Sep-19			

			
Non-Permanent Staffing Prioritization Rubric			
Operational Request			
Fiscal Year 2020-2021			
Committee Member		Requested Resource	
Department		Date	
Scoring Area	Related Components	Scoring Rubric	Score
I: Planning Documents	- Program Review(PR)/ Annual Program Assessment (APA)	Max 30 Points:	
	- Action Plan	0 points: No demonstrated need supported by PR/APA	
	- Educational Master Plan/ 3-Year Strategic Plan		
	- Facilities Master Plan	15 points: Demonstrates need from Program by PR/APA	
	- Technology Plan		
	- Human Resources Plan - Other planning documents	30 points: Demonstrates need from PR/APA and linked to Outcomes	
II. Alignment with Annual Operational/ Institutional Goals	- Operational/ Institutional Goals	Max 29 Points: Sum the points for all operational goals that the request supports 6 points: Maintaining Health/Safety 6 points: Ensuring Compliance 4 points: Enhancing Operational Support 5 points: EMP Goal #2-Efficient and Effective Use of Resources 4 points: Enhancing Community Partnerships 4 points: Enhancing Technology Support	
III. Alignment with President's Goals	- President's Goals	Max 21 Points: - 0 points if it does not support any of the goals - 11 points if it supports some of the goals - 21 points if it supports most of the goals *Supports successful preparation for mid-term report and full accreditation process *Supports the Guided Pathways Program *Supports completing facilities master plan build out of Measure AV projects *Supports a fully-integrated system of record continued implementation of all modules * Supports completion of a 10-year educational master plan supported by a 3-year strategic plan * Supports increasing all outcomes on the Student Success Scorecard/Vision for Success * Supports completely integrating class schedules that are sequenced for degree programs and supports student educational planning & completion * Supports completing a three-year integrated planning system that includes Strategic Plan, Facilities, Information Technology, Human Resources staffing, Marketing, Student Equity and Enrollment Management * Supports the new Palmdale Center expansion and Fox Field renovations to further workforce development support * Supports successfully increasing enrollment of the bachelor's degree program * Supports expanding participation and streamlining the participatory governance structure of the college	
IV. Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc)	- Outcomes Assessment	Max 20 Points: 0 points: No outcomes 10 points: Documented Measurable Outcome 20 points: Documented Measurable Outcome tied to SLO/PLO/ILO/OO	
30-Sep-19		Total Points (Max 100):	

The following is the result of the prioritization process for non-staffing requests. Funds have not been allocated at this time due to the uncertainty of revenues in the 19-20 and 20-21

fiscal years. If funding is available at the time of adopted budget, it will be included in the Exhibit A of the budget narrative.



Master List Report

Fiscal Year: Select a Report Type

Dept/Division	Priority	Description	Amount	Org	Account	Program	Funded	Source	Score
Risk Management	1	Water Lead Sampling for Child Development Center	8000.00	11032	5100	676990			1236
Facilities Services	3	BE WEST ELEVATOR MODERNIZATION	50,000.00	14505	6100	710000			1164
Risk Management	4	Group Dynamics Action-Planning Workshop and Table Top w/ Field Exercise for Incident Command Staff	29500.00	11031	5100	679900			1113
Risk Management	5	Sample airborne exposures of various M&O job tasks	20100.00	11032	5100	676990			1095
Facilities Services	5	ELECTRONIC LOCK UPGRADE	100,000.00	14505	6100	710000			1060
IERP / Library Services	5	CCSSE and SENSE (or similar assessment) Administration for 2021	20,000	11100	5310	660000			1035
Facilities Services	4	NEW BOOM LIFT	80,000.00	14505	6100	710000			1001
Career Technical Education	1	Supplemental funding for Instructional Materials	30000.00	12165	4300	095050			945
Office of Human Resources / Payroll	1	Hourly workers temporary July thru January 2021	38,000.00	11030	2320	673000			936
IERP / Library Services	1	Continue the Collection development of books and other reference printed materials for the Library	100,000	12710	6300	612000			933
IERP / Library Services	3	Library Service Platform (Ex-Libris)	15,000	12710	5300	612000			907
Career Technical Education	3	Supplemental funding for Instructional Materials	25000.00	12155	4300	095050			901
Office of Human Resources / Payroll	2	Facility Changes to department	30000.00	11030	6200	673000			789
IERP / Library Services	2	Renovation and improvement of study rooms for student use along with the circulation desk	100,000	12710	4561	612000			783
Student Life & Services	1	Purchase a new Outreach vehicle to promote the college and to do direct outreach.	26,947.96	13051	6460	645000			733
Health & Safety Sciences	1	Rebuild sub floor in Weight Room	20,000.00	12411	6421	083500			681

Budget System > Master List Report

[Dashboard](#)

[Budget Request](#)

Business Services

[Approve Requests/Set Priorities](#)

Modify Data

[Modify System](#)

Reports

[All Requests Report](#)

[Skew Report](#)

[Master List Report](#)

[Requests by Department](#)

Budget Committee

[Score Requests](#)

Reports

[Master List Report](#)

[Requests by Department](#)



Master List Report

Fiscal Year: Select a Report Type

Dept/Division	Priority	Description	Amount	Org	Account	Program	Funded	Source	Score
Risk Management	2	Quarterly Safety Inspections of all 4 District Locations & Annual Hazardous Materials Inspection	16484.00	11032	5100	676990			1202
Information Technology Services / IMC	1	Nutanix Files - Licensing new file encryption tool for Disaster Recovery	20,000	11150	5310	678000			1182
Information Technology Services / IMC	2	Annual Licensing for Cisco Umbrella	15,000	11150	5310	678000			1179
Facilities Services	2	PARKING LOT REPAIRS	120,000.00	14505	6100	710000			1168
Facilities Services	1	NEW PARKING LOT TICKET MACHINES	22,000.00	14505	6100	710000			1139
Risk Management	3	Emergency Management Training for all new FT employees & all Instructors	11250.00	11031	5100	679900			1098
IERP / Library Services	4	Annual Maintenance for Tableau	4,500	11100	5310	660000			981
Business Services	1	Asset Management System	6,000 - 8,000	14020	5310	677000			940
Business Services	2	Contract Management Software	40,000 - 60,000	14020	5310	677000			920
Career Technical Education	4	Increase in supply budget to cover the cost of new to our industry flammable refrigerants	1000	12155	4300	094600			890
Career Technical Education	2	Sustain Block Grant & Prop Funding from 2018/19 Budget	20,000	12155	4300	095220			693

Budget System > Master List Report

Dashboard

Budget Request

Business Services

Approve Requests/Set Priorities

Modify Data

Modify System

Reports

All Requests Report

Skew Report

Master List Report

Requests by Department

Budget Committee

Score Requests

Reports

Master List Report

Requests by Department

¹ *Legislative Analyst's Office (LAO), California's Spring 2020 Fiscal Outlook, <https://lao.ca.gov/reports/2020/4228/spring-outlook-2020.pdf>, May 8, 2020

² *Association of California Community College Administrators, the Association of Chief Business Officials, and the Community College League of California Update on May Revision 2020-2021 Budget, May 15, 2020

SECTION 2

***ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY***

2020-2021 Antelope Valley College Tentative Budget

2019-2020 Estimated Actuals

Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unassigned Balance	Reserve	% of overall budget
	<i>General Fund</i>									
10	Unrestricted	14,282,413	86,107,531	80,940,783	19,449,161	(7,200,000)	5,166,748	12,249,161	15.1%	37.62%
13 & 14	Restricted	1,884,541	24,433,250	24,402,795	1,914,996		30,455			11.34%
21	Bond Interest & Redemption	13,599,065	17,212,677	18,714,892	12,096,850		(1,502,215)			8.70%
41	Capital Outlay Fund	4,374,078	2,278,378	6,169,884	482,572		(3,891,506)			2.87%
42	Revenue Bond Construction	100,462,609	96,550,000	46,362,235	150,650,374		50,187,765			21.55%
51	Enterprise Operations/Auxiliary Services	711,304	813,000	914,679	609,625		(101,679)			0.43%
33	Child Development Center	312,980	829,616	795,367	347,229		34,249			0.37%
72	Student Rep	342,527	41,500	50,000	334,027		(8,500)			0.02%
74	Financial Aid	1,030,433	36,308,279	36,518,495	820,217		(210,216)			16.97%
75	Scholarships & Loan	32,843	269,777	269,762	32,859		15			0.13%
Antelope Valley College Budget			264,844,009	215,138,893			49,705,116			100.00%

2020-2021 Tentative Budget

Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unassigned Balance	Reserve	% of overall budget
	<i>General Fund</i>									
10	Unrestricted	19,449,161	73,798,503	82,392,365	10,855,299	(1,000,000)	(8,593,862)	9,855,299	12.0%	31.57%
13 & 14	Restricted	1,914,996	35,547,736	35,363,224	2,099,508		184,512			13.55%
21	Bond Interest & Redemption	12,096,850	16,352,043	17,779,147	10,669,746		(1,427,104)			6.81%
41	Capital Outlay Fund	482,572	2,244,150	1,500,000	1,226,722		744,150			0.57%
42	Revenue Bond Construction	150,650,374	2,324,458	80,020,104	72,954,728		(77,695,646)			30.66%
51	Enterprise Operations/Auxiliary Services	609,625	880,500	865,365	624,760		15,135			0.33%
33	Child Development Center	347,229	725,000	883,484	188,745		(158,484)			0.34%
72	Student Rep	334,027	37,800	50,000	321,827		(12,200)			0.02%
74	Financial Aid	820,217	41,856,150	41,848,420	827,946		7,729			16.03%
75	Scholarships & Loan	32,859	296,753	296,738	32,874		15			0.11%
Antelope Valley College Budget			174,063,093	260,998,848			(86,935,755)			100.00%

SECTION 3

***BUDGET SUMMARY
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

2020-2021 TENTATIVE BUDGET SUMMARY-GENERAL FUND SUMMARY
RESTRICTED AND UNRESTRICTED

		2019-2020 Estimated Actuals	2020-2021 Tentative Budget
<i>BEGINNING FUND BALANCE</i>		16,166,954	21,364,157
<i>REVENUE</i>			
8100-8200	Federal	6,463,586	11,122,008
8600-8700	State	92,609,696	91,377,167
8800	Local	11,467,500	13,997,951
Total Revenue		110,540,781	116,497,126
REVENUE PLUS BEGINNING FUND BALANCE		126,707,735	137,861,283
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	38,507,490	37,570,189
2100-2400	Classified Salaries	22,714,066	22,466,067
3100-3800	Benefits	19,572,220	20,173,093
4100-4700	Supplies	4,489,435	3,356,107
5100-5800	Other Operating Costs	12,418,847	11,675,877
6100-6700	Capital Expenditures	4,036,764	5,227,689
Total Expenditures		101,738,823	100,469,022
7100-7600	Other Outgo	3,604,755	17,286,567
Total Expenditures & Other Outgo		105,343,578	117,755,589
Ending Fund Balance		21,364,157	20,105,694
Surplus/Deficit		5,197,204	(1,258,463)

SECTION 4

***BUDGET DETAIL
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

**2020-2021 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

		2019-2020 Estimated Actuals	2020-2021 Tentative Budget
REVENUE			
FEDERAL REVENUE			
8100	Federal Revenue	0	0
8121	Federal College Work Study	458,485	458,485
8123	CARES-Minority Serving Institution (MSI) Title III/IV	635,000	0
8140	Tanf - Federal (50%)	81,422	81,422
8151	CARES ACT Title IV	3,000,000	7,245,691
8159	PELL Admin. Allowance	61,326	61,236
8160	Veteran's Education	4,620	4,620
8170	Vocation Technical Education	536,526	536,526
8182	Title V Cooperative	749,533	1,026,548
8183	Air Force Research Lab	600,000	300,000
8201	Title V First Second Experience	46,315	1,038,231
8203	Trio Grant	284,758	363,648
8290	Misc Federal Income	5,601	5,601
TOTAL FEDERAL REVENUE		6,463,586	11,122,008
STATE REVENUE			
8600	State Revenues		
8602	Hunger Free Campus	84,173	119,411
8603	Clery Act	0	16,008
8604	California Campus Catalyst Fund	57,798	198,890
8605	Financial Aid Technology	242,718	162,624
8606	Mental Health Support	187,964	40,341
8607	Teacher Preparation Program	0	8,500
8610	General Apportionments	61,671,834	56,822,742
8611	Basic Skills	570,154	1,047,659
8615	Enrollment Fee Financial Asst.	197,026	175,944
8616	BFAP Administration	573,053	532,939
8618	California College Promise	884,829	822,891
8622	Veteran's Resource Center	63,994	97,509
8623	Guided Pathways	530,282	1,557,664
8624	EOPS	929,863	946,568
8625	CARE	269,195	255,735
8626	Disabled Student Progr Svcs	1,024,059	931,135
8627	CalWorks	1,028,671	986,514
8628	Student Success & Support (SSSP) Credit	3,235,512	4,320,584
8628	SSSP Non Credit	0	1,866
8630	Education Protection Account (EPA)	10,923,186	10,923,186
8631	DPSS CalWorks	211,500	211,500
8632	Strong Workforce Development 60% District Share	2,830,475	3,152,532
8633	Strong Workforce Development 40% Region Share	710,323	800,167
8635	Nursing Enrollment Grant	153,433	145,821
8638	Student Equity	1,755,438	2,387,584
8640	Tanf - State (50%)	81,422	81,422
8641	Job Developer	89,176	366,770
8644	Quality Improvement Grant	0	6,000
8647	Rapid Rehousing	0	700,000
8649	Air Quality Management District	50,763	0
8655	Instructional Block Grant	372,924	0
8657	Staff Diversity	95,000	128,819
8659	Community College Completion Grant	6,588	0
8660	Interest	281,861	281,861
8663	Foster Parent Training Program	98,606	98,606
8682	State Lottery Proceeds-Prop 20	741,211	716,159
8670	State Tax Subventions	34,712	34,712
8681	State Lottery Proceeds - Reg	1,781,846	1,781,846
8685	Mandated Cost Reimbursement	300,000	300,000
8685/8686	Mandated Cost Reimbursement	325,000	0
8691	Adjunct Faculty Parity	214,659	214,659
8692	Adjunct Office Hours	-1,675	
8693	Adjunct Health Costs	2,123	
TOTAL STATE REVENUE		92,609,696	91,377,167

ANTELOPE VALLEY COLLEGE

**2020-2021 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

		2019-2020 Estimated Actuals	2020-2021 Tentative Budget
8811	Tax Allocation, Secured Roll	6,333,333	6,333,333
8812	Tax Allocation, Supp. Roll	144,702	141,124
8813	Tax Allocation, Unsecured Roll	293,780	293,780
8816	Prior Years Taxes	102,870	102,870
8817	Eraf	0	0
8818	Delinq Taxes (Redevelop Apport. Offset)	53,301	53,301
8819	AB1290 (Redevelopment Apport. Offset)	485,452	485,452
8838	Student Bad Deb Write Off Contra Acct.	-501	0
8839	Final Student Write Off Contra Acct.	-39,309	0
8850	AVC Facilities Rental	13,200	10,000
8833/8836	Instr Contracts, Yosemite Ccd & CCE	70,100	70,100
8851	CSUB Facilities Rental	10,000	10,000
8855	Child and Family Education	0	0
8860	Interest and Investment Income	50,000	50,000
8868	Bachelor's Degree Pilot Program Tuition	37,968	25,000
8872	Community Service & CCD Classes	105,240	172,047
8874	Enrollment	2,333,947	2,333,947
8876	Student Health Services	358,889	2,825,640
8877	Instructional/Lab Fees	44,701	44,701
8879	Transcript Charges	2,083	2,083
8880	Nonresident Tuition	525,139	525,139
8881	Parking Services-Public Transp	277,582	275,000
8885	Other Student Fees-Charges	2,139	0
8887	Audit Refunds/Challenges	9,187	9,187
8889	Library Book Fines	4,058	5,348
8890	Other Local Revenues	169,407	149,901
8893	Other Local Revenue Contracts	45,556	40,000
8894	Royalty Revenue	0	0
8896	Cash In Bank	1,576	0
8898	Events Local Revenue	33,102	40,000
	TOTAL LOCAL REVENUE	11,467,500	13,997,951
	GRAND TOTAL REVENUE	110,540,781	116,497,126

ANTELOPE VALLEY COLLEGE

**2020-2021 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

		2019-2020 Estimated Actuals	2020-2021 Tentative Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Instructor Salaries	15,708,306	16,060,727
1200	Educational Administrators	5,818,482	5,545,897
1300	Adjunct, Teaching	14,085,030	14,344,864
1400	Other, Non-teaching	2,895,673	1,618,701
	TOTAL ACADEMIC SALARIES	38,507,490	37,570,189
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	17,522,265	17,518,740
2200	Regular, Instr. Aides	1,071,641	1,094,704
2300	Hourly, Non-Instr.	3,769,401	3,487,697
2400	Hrly, Instr. Aides	350,759	364,926
	TOTAL CLASSIFIED SALARIES	22,714,066	22,466,067
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	5,618,950	5,831,506
3200	PERS	3,633,240	4,338,348
3300	OASDI	2,033,660	2,045,666
3400	Health & Welfare	7,348,352	7,114,232
3500	Unemployment Ins.	58,559	59,805
3600	Workers' Comp.	879,459	783,536
3800	Alternative Retirement Plan	0	0
	TOTAL EMPLOYEE BENEFITS	19,572,220	20,173,093
4000	SUPPLIES		
4100	Textbooks	40,000	70,000
4200	Books & Other Reference Mat'l	12,300	0
4300	Instructional Materials & Supplies	1,765,806	1,290,589
4400	Software	3,750	5,750
4500	Non-Instructional Supplies/Equip	2,616,608	1,938,796
4600	Transportation Supplies	50,971	50,971
4700	Food Supplies	0	0
	TOTAL SUPPLIES	4,489,435	3,356,107

ANTELOPE VALLEY COLLEGE

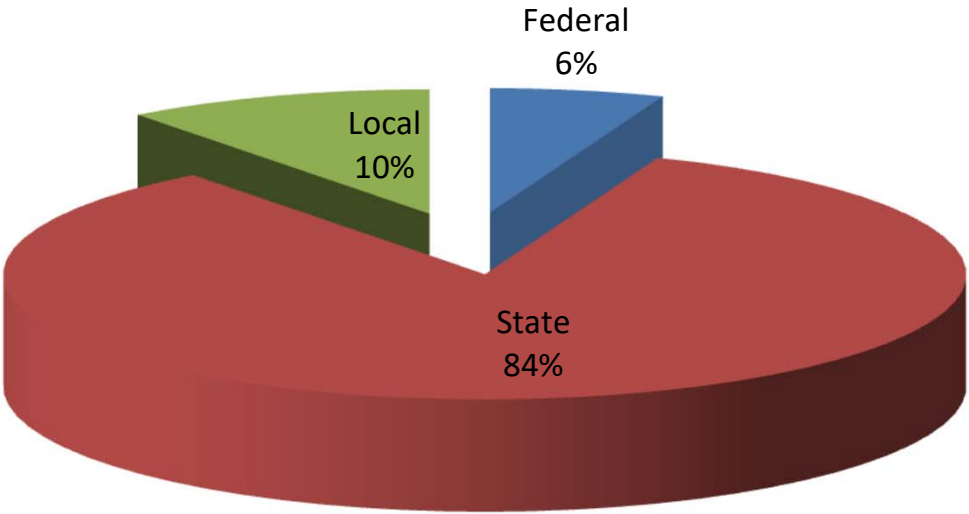
**2020-2021 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

		2019-2020 Estimated Actuals	2020-2021 Tentative Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	1,959,965	2,090,132
5200	Conferences & Travel	1,068,797	767,267
5300	Dues & Memberships	1,872,391	1,737,491
5400	Insurance	774,480	774,480
5500	Utilities	1,681,879	1,681,879
5600	Rentals & Repairs	1,168,414	1,159,075
5700	Legal, Audit, Elections	1,253,115	753,115
5800	Other Services, Misc.	2,639,806	2,712,438
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	12,418,847	11,675,877
6000	CAPITAL OUTLAY		
6100	Site Improvement	44,770	30,000
6200	Building & Improvements	2,419,522	2,903,076
6300	Library Books	233,473	206,173
6400	Equipment	1,333,264	2,088,440
6500	Replacement Equipment	5,735	0
	TOTAL CAPITAL OUTLAY	4,036,764	5,227,689
7000	OTHER OUTGO		
7100	Debt Retirement	0	0
7310	Interfund Transfers Out	537,160	537,160
7400	Other Transfers	-39,699	5,859
7500	Student Grants & Payments	806,787	3,560,182
7600	Payments for Students	406,238	183,366
7900	Reserve for Expenditures	1,894,269	13,000,000
	TOTAL OTHER OUTGO	3,604,755	17,286,567
GRAND TOTAL EXPENDITURES		105,343,578	117,755,589

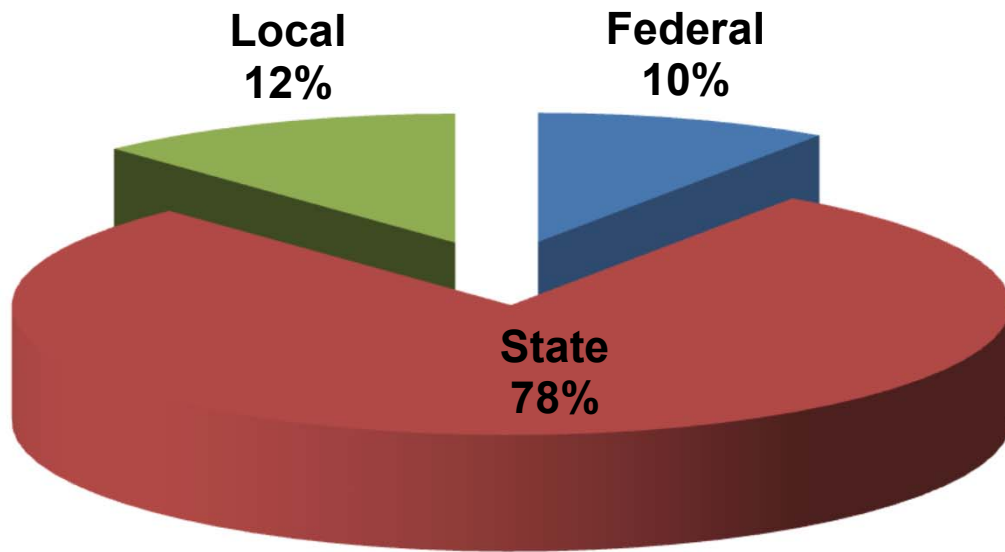
Surplus/Deficit

5,197,204	(1,258,463)
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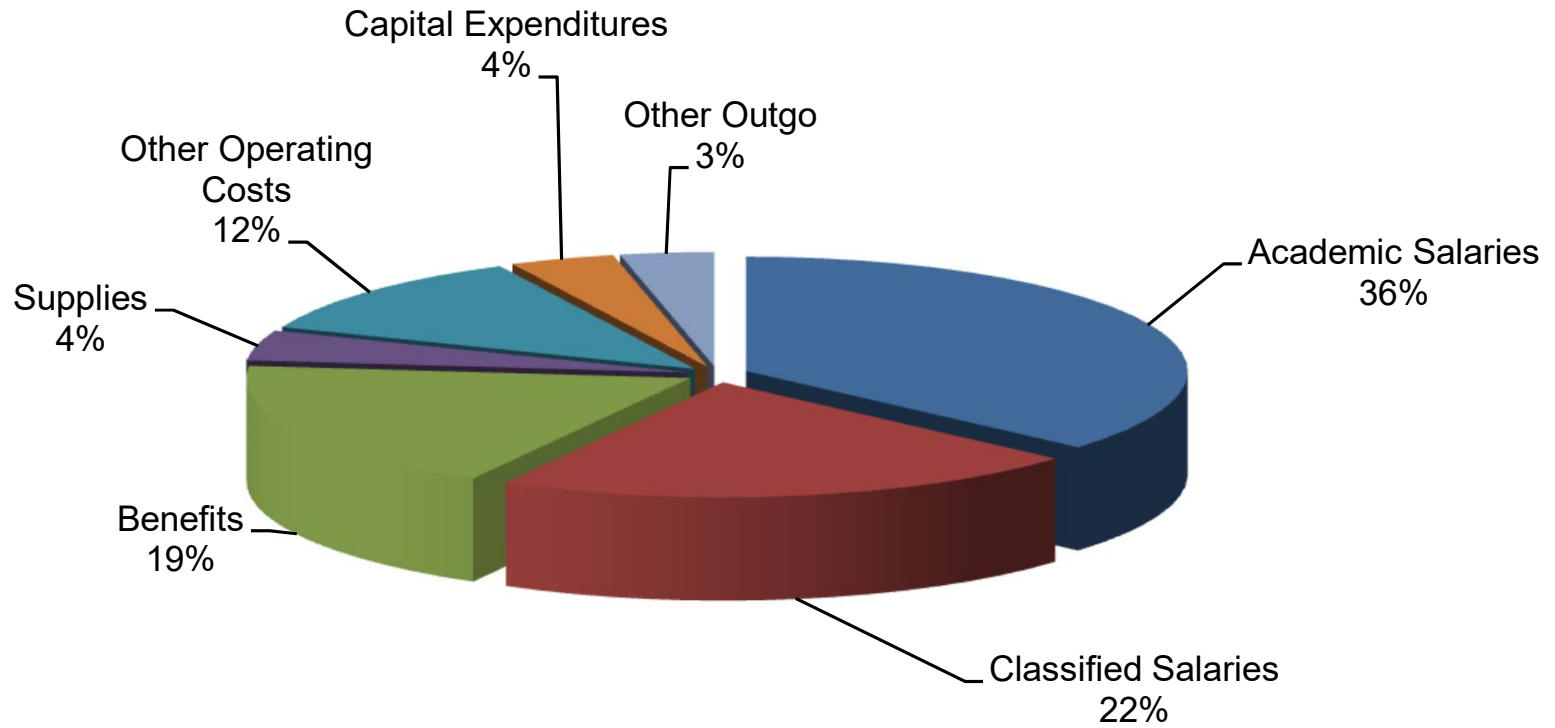
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ESTIMATED ACTUALS 2019-2020**



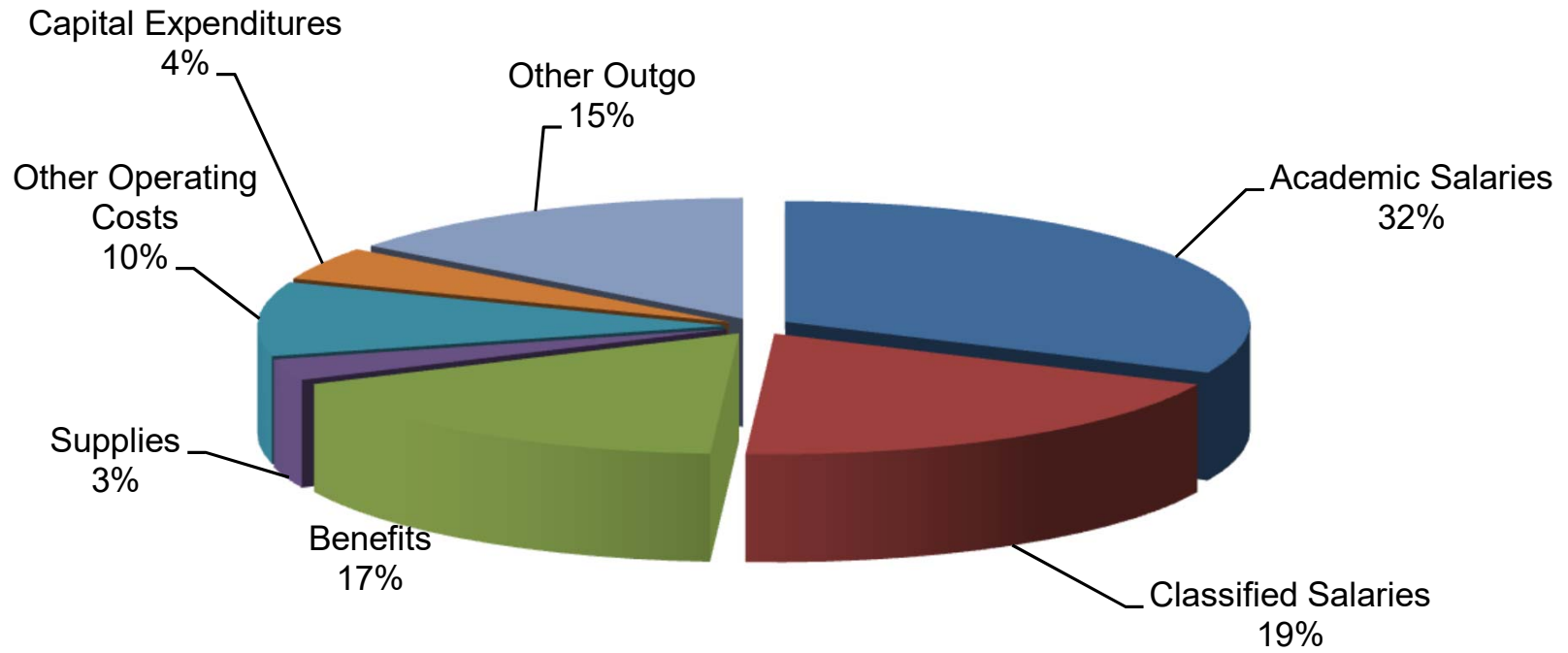
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ADOPTED BUDGET 2020-2021**



**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
ESTIMATED ACTUALS 2019-2020**



**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
ADOPTED BUDGET
2020-2021**



SECTION 5

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

ANTELOPE VALLEY COLLEGE
2020-2021 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED SUMMARY

		2019-2020 Estimated Actuals	2020-2021 Tentative Budget Base No COLA	2020-2021 Tentative Budget 10% State Revenue Reduction
<i>BEGINNING FUND BALANCE</i>		14,282,413	19,449,161	19,449,161
<i>REVENUE</i>				
8100-8200	Federal	10,221	10,221	10,221
8600-8700	State	75,233,546	70,059,005	62,908,118
8800	Local	10,863,765	10,880,164	10,880,164
<u>Total Revenue</u>		86,107,531	80,949,390	73,798,503
REVENUE PLUS BEGINNING FUND BALANCE		100,389,944	100,398,551	93,247,664
<i>EXPENDITURES</i>				
1100-1400	Academic Salaries	34,521,837	35,257,622	35,257,622
2100-2400	Classified Salaries	17,568,788	17,884,632	17,884,632
3100-3800	Employee Benefits	16,876,203	18,106,875	18,106,875
4100-4700	Supplies	1,211,148	1,101,831	1,101,831
5100-5800	Other Operating Costs	10,059,682	9,474,006	9,474,006
6100-6700	Capital Expenditures	346,898	211,173	211,173
<u>Total Expenditures</u>		80,584,557	82,036,139	82,036,139
7100-7600	Other Outgo	356,226	356,226	356,226
<u>Total Expenditures & Other Outgo</u>		80,940,783	82,392,365	82,392,365
Total Ending Fund Balance		19,449,161	18,006,186	10,855,299
Surplus/(Deficit)		5,166,748	-1,442,975	-8,593,862
Assigned Aside for Categorical Salaries + Benes		-500,000	-500,000	-500,000
Reserved for OPEB Trust		-6,200,000	-6,200,000	0
Assigned for Emergency Reserve Up to 3% Goal (Per AP 6305)		-500,000	-500,000	-500,000
Reserved for Pension Stabilization (Per BP 6250)		0	0	0
Unassigned Ending Fund Balance		12,249,161	10,806,186	9,855,299
Reserve % (Per BP 6200) 12% min/15% goal		15.1%	13.1%	12.0%

SECTION 6

BUDGET DETAIL
GENERAL FUND-UNRESTRICTED

ANTELOPE VALLEY COLLEGE
2020-2021 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

	2019-2020 Estimated Actuals	2020-2021 Tentative Budget Base No COLA	2020-2021 Tentative Budget 10% State Revenue Reduction
UNASSIGNED BEGINNING FUND BALANCE	14,282,413	19,449,161	19,449,161
REVENUE			
FEDERAL REVENUE			
8160 Veteran's Education	4,620	4,620	4,620
8290 Misc Federal Income	5,601	5,601	5,601
TOTAL FEDERAL REVENUE	10,221	10,221	10,221
STATE REVENUE			
8600 State Revenues	0	0	0
8610 18-19 Recalculation SCFF Apportionment	6,878,682	0	0
8610 General Apportionments	54,793,152	56,822,742	49,671,855
8630 Education Protection Account (EPA)	10,923,186	10,923,186	10,923,186
8660 Interest	281,861	281,861	281,861
8670 State Tax Subventions	34,712	34,712	34,712
8681 State Lottery Proceeds - Reg	1,781,846	1,781,846	1,781,846
8685/8686 Mandated Cost Reimbursement	325,000	0	0
8691 Adjunct Faculty Parity	214,659	214,659	214,659
8692 Adjunct Office Hours	-1,675	0	0
8693 Adjunct Health Costs	2,123	0	0
TOTAL STATE REVENUE	75,233,546	70,059,005	62,908,118
LOCAL REVENUE			
8811 Tax Allocation, Secured Roll	6,333,333	6,333,333	6,333,333
8812 Tax Allocation, Supp. Roll	144,702	141,124	141,124
8813 Tax Allocation, Unsecured Roll	293,780	293,780	293,780
8816 Prior Years Taxes	102,870	102,870	102,870
8817 Eraf	0	0	0
8818 Delinq Taxes (Redevelop Apport. Offset)	53,301	53,301	53,301
8819 AB1290 (Redevelopment Apport. Offset)	485,452	485,452	485,452
8838 Student Bad Deb Write Off Contra Acct.	-501	0	0
8839 Final Student Write Off Contra Acct.	-39,309	0	0
8850 AVC Facilities Rental	13,200	10,000	10,000
8851 CSUB Facilities Rental	10,000	10,000	10,000
8860 Interest and Investment Income	0	0	0
8868 Bachelor's Degree Pilot Program Tuition	37,968	25,000	25,000
8872 Community Service Classes	0	0	0
8874 Enrollment	2,333,947	2,333,947	2,333,947
8877 Instructional/Lab Fees	44,701	44,701	44,701
8879 Transcript Charges	2,083	2,083	2,083
8880 Nonresident Tuition	525,139	525,139	525,139
8881 Parking Services-Public Transp	277,582	275,000	275,000
8885 Other Student Fees-Charges	2,139	0	0
8887 Audit Refunds/Challenges	9,187	9,187	9,187
8889 Library Book Fines	4,058	5,348	5,348
8890 Other Local Revenues	149,901	149,901	149,901
8893 Other Local Revenue Contracts	45,556	40,000	40,000
8894 Royalty Revenue	0	0	0
8896 Cash In Bank	1,576	0	0
8898 Events Local Revenue	33,102	40,000	40,000
8981 Interfund Xfers - In	0	0	0
TOTAL LOCAL REVENUE	10,863,765	10,880,164	10,880,164
GRAND TOTAL REVENUE	86,107,531	80,949,390	73,798,503
REVENUE PLUS BEGINNING FUND BALANCE	100,389,944	100,398,551	93,247,664

ANTELOPE VALLEY COLLEGE
2020-2021 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

		2019-2020 Estimated Actuals	2020-2021 Tentative Budget Base No COLA	2020-2021 Tentative Budget 10% State Revenue Reduction
EXPENDITURES				
1000	ACADEMIC SALARIES			
1100	Instructor Salaries	15,698,889	16,008,485	16,008,485
1200	Educational Administrators	4,337,362	4,422,898	4,422,898
1300	Adjunct, Teaching	13,804,461	14,138,430	14,138,430
1400	Other, Non-teaching	681,126	687,809	687,809
	TOTAL ACADEMIC SALARIES	34,521,837	35,257,622	35,257,622
2000	CLASSIFIED SALARIES			
2100	Regular, Non-Instr.	14,550,652	14,846,059	14,846,059
2200	Regular, Instr. Aides	1,006,641	1,027,078	1,027,078
2300	Hourly, Non-Instr.	1,856,331	1,856,331	1,856,331
2400	Hrly, Instr. Aides	155,164	155,164	155,164
	TOTAL CLASSIFIED SALARIES	17,568,788	17,884,632	17,884,632
3000	EMPLOYEE BENEFITS			
3100	State Teachers Ret.	4,917,851	5,466,794	5,466,794
3200	PERS	2,986,535	3,715,181	3,715,181
3300	OASDI	1,775,150	1,807,081	1,807,081
3400	Health & Welfare	6,381,554	6,289,054	6,289,054
3500	Unemployment Ins.	56,012	56,438	56,438
3600	Workers' Comp.	759,101	772,327	772,327
3800	Alternative Retirement Plan	0	0	0
	TOTAL EMPLOYEE BENEFITS	16,876,203	18,106,875	18,106,875
4000	SUPPLIES			
4100	Textbooks	0	0	0
4200	Books & Other Reference Mat'l	0	0	0
4300	Instructional Materials & Supplies	66,249	66,249	66,249
4400	Software	750	750	750
4500	Non-Instructional Supplies/Equip	1,093,178	983,860	983,860
4600	Transportation Supplies	50,971	50,971	50,971
4700	Food Supplies	0	0	0
	TOTAL SUPPLIES	1,211,148	1,101,831	1,101,831
5000	OTHER OPERATING EXP			
5100	Consultants	861,361	861,361	861,361
5200	Conferences & Travel	342,705	257,029	257,029
5300	Dues & Memberships	1,436,184	1,436,184	1,436,184
5400	Insurance	754,368	754,368	754,368
5500	Utilities	1,681,879	1,681,879	1,681,879
5600	Rentals & Repairs	1,144,507	1,144,507	1,144,507
5700	Legal, Audit, Elections	1,253,115	753,115	753,115
5800	Other Services, Misc.	2,585,563	2,585,563	2,585,563
5900	Other Support	0	0	0
	TOTAL OTHER OPER EXP	10,059,682	9,474,006	9,474,006
6000	CAPITAL OUTLAY			
6100	Site Improvement	44,770	30,000	30,000
6200	Building & Improvements	11,000	0	0
6300	Library Books	181,173	181,173	181,173
6400	Equipment	104,220	0	0
6500	Equipment Replacement	5,735	0	0
	TOTAL CAPITAL OUTLAY	346,898	211,173	211,173

ANTELOPE VALLEY COLLEGE
2020-2021 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

		2019-2020 Estimated Actuals	2020-2021 Tentative Budget Base No COLA	2020-2021 Tentative Budget 10% State Revenue Reduction
EXPENDITURES				
7000	OTHER OUTGO			
7000	Other Outgo	0	0	0
7100	Debt Retirement	0	0	0
7310	Interfund Transfers Out	537,160	537,160	537,160
7400	Other Transfers	-180,934	-180,934	-180,934
7500	Student Grants & Payments	0	0	0
7600	Payments for Students	0	0	0
7900	Reserve for Expenditures	0	0	0
TOTAL OTHER OUTGO		356,226	356,226	356,226
GRAND TOTAL EXPENDITURES		80,940,783	82,392,365	82,392,365

<i>Total Ending Fund Balance</i>	19,449,161	18,006,186	10,855,299
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<i>Surplus/(Deficit)</i>	5,166,748	(1,442,975)	(8,593,862)
<i>Assigned Aside for Categorical Salaries + Benes</i>	<i>(500,000)</i>	<i>(500,000)</i>	<i>(500,000)</i>
<i>Reserved for OPEB Trust</i>	<i>(6,200,000)</i>	<i>(6,200,000)</i>	-
<i>Assigned for Emergency Reserve Up to 3% Goal (Per AP 6305)</i>	<i>(500,000)</i>	<i>(500,000)</i>	<i>(500,000)</i>
<i>Reserved for Pension Stabilization (Per BP 6250)</i>	-	-	-
<i>Unassigned Ending Fund Balance</i>	12,249,161	10,806,186	9,855,299

Reserve % (Per BP 6200) 12% min/15% goal	15.1%	13.1%	12.0%
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\$ 12,141,117 \$ 12,358,855 \$ 12,358,855

\$ (108,044)

SECTION 7

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

ANTELOPE VALLEY COLLEGE

2020-2021 ADOPTED BUDGET SUMMARY-GENERAL FUND RESTRICTED SUMMARY

2019-2020 Estimated Actuals	2020-2021 Tentative Budget
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<i>BEGINNING FUND BALANCE</i>	1,884,541	1,914,996
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REVENUE

8100-8200	Federal	6,453,365	11,111,787
8600-8700	State	17,376,150	21,318,162
8800	Local	<u>603,735</u>	<u>3,117,787</u>

Total Revenue

	24,433,250	35,547,736
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REVENUE PLUS BEGINNING FUND BALANCE

	26,317,791	37,462,732
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EXPENDITURES

1100-1400	Academic Salaries	3,985,653	2,312,567
2100-2400	Classified Salaries	5,145,278	4,581,435
3100-3800	Employee Benefits	2,696,017	2,066,218
4100-4700	Supplies	3,278,287	2,254,276
5100-5800	Other Operating Costs	2,359,165	2,201,871
6100-6700	Capital Expenditures	3,689,866	5,016,516

Total Expenditures

	21,154,266	18,432,883
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7100-7600	Other Outgo	3,248,529	16,930,341
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Total Expenditures & Other Outgo

	24,402,795	35,363,224
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Ending Fund Balance

	1,914,996	2,099,508
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Surplus/Deficit

	30,455	184,512
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SECTION 8

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

ANTELOPE VALLEY COLLEGE

**2020-2021 TENTATIVE BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

		2019-2020 Estimated Actuals	2020-2021 Tentative Budget
BEGINNING FUND BALANCE		1,884,541	1,914,996
FEDERAL REVENUE			
8100	Federal Revenue	0	0
8121	Federal College Work Study	458,485	458,485
8123	CARES-Minority Serving Institution (MSI) Title III/V	635,000	0
8140	Tanf - Federal (50%)	81,422	81,422
8151	CARES ACT Title IV	3,000,000	7,245,691
8159	PELL Admin. Allowance	61,326	61,236
8170	Vocation Technical Education	536,526	536,526
8182	Title V Coop	749,533	1,026,548
8183	Air Force Research Lab	600,000	300,000
8201	Title V First Second Experience	46,315	1,038,231
8203	Trio Grant	284,758	363,648
8290	Misc Federal Income	0	0
TOTAL FEDERAL REVENUE		6,453,365	11,111,787
STATE REVENUE			
8602	Hunger Free Campus	84,173	119,411
8603	Clery Act	0	16,008
8604	California Campus Catalyst Fund	57,798	198,890
8605	Financial Aid Technology	242,718	162,624
8606	Mental Health Support	187,964	40,341
8607	Teacher Preparation Program	0	8,500
8611	Basic Skills	570,154	1,047,659
8615	Enrollment Fee Financial Asst.	197,026	175,944
8616	BFAP Administration	573,053	532,939
8618	California College Promise	884,829	822,891
8622	Veteran's Resource Center	63,994	97,509
8623	Guided Pathways	530,282	1,557,664
8624	EOPS	929,863	946,568
8625	CARE	269,195	255,735
8626	Disabled Student Progr Svcs	1,024,059	931,135
8627	CalWorks	1,028,671	986,514
8628	Student Success & Support (SSSP) Credit	3,235,512	4,320,584
8628	SSSP Non Credit	0	1,866
8631	DPSS CalWorks	211,500	211,500
8632	Strong Workforce Development 60% District Share	2,830,475	3,152,532
8633	Strong Workforce Development 40% Region Share	710,323	800,167
8635	Nursing Enrollment	153,433	145,821
8638	Student Equity	1,755,438	2,387,584
8640	Tanf - State (50%)	81,422	81,422
8641	Job Developer	89,176	366,770
8644	Quality Improvement Grant	0	6,000
8647	Rapid Rehousing	0	700,000
8649	Air Quality Management District	50,763	0
8655	Instructional Block Grant	372,924	0
8657	Staff Diversity	95,000	128,819
8659	Community College Completion Grant	6,588	0
8663	Foster Parent Training Program	98,606	98,606
8682	State Lottery Proceeds-Prop 20	741,211	716,159
8685	Mandated Cost Reimbursement	300,000	300,000
8690	Other State Revenues	0	0
TOTAL STATE REVENUE		17,376,150	21,318,162
LOCAL REVENUE			
8833/8836	Instr Contracts, Yosemite Ccd & CCE	70,100	70,100
8855	Child and Family Education	0	0
8860	Interest and Investment Income	50,000	50,000
8872	Community Service & CCD Classes	105,240	172,047
8876	Student Health Services	358,889	2,825,640
8890	Other Local Revenues	19,506	0
TOTAL LOCAL REVENUE		603,735	3,117,787
GRAND TOTAL REVENUE		24,433,250	35,547,736
REVENUE PLUS BEGINNING FUND BALANCE		26,317,791	37,462,732

ANTELOPE VALLEY COLLEGE

**2020-2021 TENTATIVE BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

		2019-2020 Estimated Actuals	2020-2021 Tentative Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Teachers Salaries	9,417	52,242
1200	Educational Administrators	1,481,120	1,122,999
1300	Adjunct, Teaching	280,569	206,434
1400	Other, Non-teaching	2,214,547	930,892
	TOTAL ACADEMIC SALARIES	3,985,653	2,312,567
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	2,971,613	2,672,681
2200	Regular, Instr. Aides	65,000	67,626
2300	Hourly, Non-Instr.	1,913,070	1,631,366
2400	Hrly, Instr. Aides	195,595	209,762
	TOTAL CLASSIFIED SALARIES	5,145,278	4,581,435
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	701,099	364,712
3200	PERS	646,705	623,167
3300	OASDI	258,510	238,585
3400	Health & Welfare	966,798	825,178
3500	Unemployment Ins.	2,547	3,367
3600	Workers' Comp.	120,358	11,209
3800	Alternative Retirement Plan	0	0
	TOTAL EMPLOYEE BENEFITS	2,696,017	2,066,218
4000	SUPPLIES		
4100	Textbooks	40,000	70,000
4200	Books & Other Reference Mat'l	12,300	0
4300	Instructional Materials & Supplies	1,699,557	1,224,340
4400	Software	3,000	5,000
4500	Non-Instructional Supplies/Equip	1,523,430	954,936
4600	Transportation Supplies	0	0
4700	Food Supplies	0	0
	TOTAL SUPPLIES	3,278,287	2,254,276

ANTELOPE VALLEY COLLEGE

**2020-2021 TENTATIVE BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

		2019-2020 Estimated Actuals	2020-2021 Tentative Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	1,098,604	1,228,771
5200	Conferences & Travel	726,092	510,238
5300	Dues & Memberships	436,207	301,307
5400	Insurance	20,112	20,112
5500	Utilities	0	0
5600	Rentals & Repairs	23,907	14,568
5700	Legal, Audit, Elections	0	0
5800	Other Services, Misc.	54,243	126,875
5804	Borrowing Interest Expense	0	0
5900	Other Support	0	0
TOTAL OTHER OPER EXP		2,359,165	2,201,871
6000	CAPITAL OUTLAY		
6100	Site Improvement	0	0
6200	Building & Improvements	2,408,522	2,903,076
6300	Library Books	52,300	25,000
6400	Equipment	1,229,044	2,088,440
6500	Equipment Replacement	0	0
TOTAL CAPITAL OUTLAY		3,689,866	5,016,516
7000	OTHER OUTGO		
7000	Other Outgo	0	0
7100	Debt Retirement	0	0
7310	Interfund Transfers Out	0	0
7400	Other Transfers	141,235	186,793
7500	Student Grants & Payments	806,787	3,560,182
7600	Payments for Students	406,238	183,366
7900	Reserve for Expenditures	1,894,269	13,000,000
TOTAL OTHER OUTGO		3,248,529	16,930,341
GRAND TOTAL EXPENDITURES		24,402,795	35,363,224
Ending Fund Balance		1,914,996	2,099,508
Surplus/Deficit		30,455	184,512

SECTION 9

CAPITAL OUTLAY PROJECT FUNDS

ANTELOPE VALLEY COLLEGE

FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
 (Includes Scheduled Maintenance, Redevelopment Prop 39 Energy)
TENTATIVE BUDGET
 2020-2021

2019-2020 Estimated Actuals	2020-2021 Tentative Budget
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<i>Beginning Fund Balance</i>	4,374,078	1,384,389
--------------------------------------	-----------	-----------

REVENUE

8652	State Scheduled Maintenance	34,228	0
8660	Interest	52,000	52,000
8686	Mandated Costs 1X	0	0
8818	Pentalty, Interest & Deliq Taxes	0	0
8867	Non Resident Cap X Fee	42,150	42,150
8890	Other Local Revenues	0	0
8891	Lancaster Redevelopment	1,500,000	1,500,000
8892	Palmdale Redevelopment	650,000	650,000

<u>Total Revenue</u>	2,278,378	2,244,150
-----------------------------	-----------	-----------

<u>Total Beginning Balance and Revenue</u>	6,652,456	3,628,539
---	-----------	-----------

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	6,169,884	1,500,000

<u>Total Expenditures</u>	0	0
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7100-7600	Other Outgo	0	0
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<u>Total Expenditures & Other Outgo</u>	6,169,884	1,500,000
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<i>Ending Fund Balance</i>	482,572	2,128,539
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ANTELOPE VALLEY COLLEGE

FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
(Includes Scheduled Maintenance, Redevelopment Prop 39 Energy)
TENTATIVE BUDGET
2020-2021

DETAIL OF PROJECTS

2019-2020 Estimated Actuals	2020-2021 Tentative Budget
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Beginning Balance	4,968,962	1,384,389
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REVENUE

8650	Proposition 39: Clean Energy	0	0
8652	State Scheduled Maintenance	204,010	34,000
8660	Interest	88,619	88,619
8686	Mandated Costs 1X	0	0
8818	Pentalty, Interest & Deliq Taxes	34,203	0
8867	Non Resident Cap X Fee	41,070	41,070
8890	Other Local Revenues	0	0
8891	Lancaster Redevelopment	1,508,069	1,200,000
8892	Palmdale Redevelopment	709,341	600,000

Total Revenue	2,585,311	1,963,689
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Total Beginning Balance and Revenue	7,554,273	3,348,077
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EXPENDITURES Fund 41

FUNDING SOURCE

Foxfield Renovations	\$ 1,085,969	0	Lancaster Land Sale Proceeds
Foxfield Renovations	\$ 1,175,716	0	Lancaster Redevelopment
Prop 39 Year 5 energy projects	\$ 157,603	0	State Prop 39 Energy
Business Services Enterprise System	\$ 92,920	75,000	Lancaster Redevelopment
Information Technology Enterprise System	\$ 50,000	50,000	Lancaster Redevelopment
Human Resources Enterprise System	\$ 24,980	75,000	Lancaster Redevelopment
Palmdale Facility Expansion	\$ 1,500,000	0	Lancaster Redevelopment
Palmdale Facility Rental	\$ 617,722	650,000	Lancaster Redevelopment
Palmdale Facility Rental	\$ 621,000	650,000	Palmdale Redevelopment
Small Capital Projects	\$ 78,720	0	Lancaster Redevelopment
Stadium Track Replacement 19001	\$ 34,073	0	Lancaster Redevelopment
AT&T Baseball Stadium	\$ 39,736	0	Lancaster Redevelopment
Waste Recycling Center	\$ 272,175	0	15-16 Scheduled Maintenance
Campus Flooring Replacement Phase 2	\$ 23,397	0	16-17 Scheduled Maintenance
Ext Door Hardware Rpr/Rplce	\$ 60,629	0	16-17 Scheduled Maintenance
ADA Campus Wide Improvement 19003	\$ 44,588	0	16-17 Scheduled Maintenance
ADA Campus Wide Improvements 18009	\$ 104,493	0	17-18 Scheduled Maintenance
Campus Flooring Replacement 18008	\$ 2,762	0	17-18 Scheduled Maintenance
Lighting Upgrade Campus Wide 18006	\$ 1,243	0	17-18 Scheduled Maintenance
Upgrade Exterior Locks Plmd 18007	\$ 19,793	0	17-18 Scheduled Maintenance
ADA Campus Wide Improvement 19-003	\$ 68,785	0	18-19 Scheduled Maintenance
HVAC Mechanical Upgrade 19-004	\$ 93,580	0	18-19 Scheduled Maintenance
APL Flooring Replacement	\$ 34,228	0	19-20 Scheduled Maintenance

Total Expenditures	6,169,884	1,500,000
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Ending Fund Balance	1,384,389	1,848,077
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ANTELOPE VALLEY COLLEGE

FUND 42.0: REVENUE BOND CONSTRUCTION
(Includes Measure AV and Lease Revenue Bonds)
TENTATIVE BUDGET
2020-2021

		<table border="1"> <tr> <td>2019-2020</td> <td>2020-2021</td> </tr> <tr> <td>Estimated</td> <td>Tentative</td> </tr> <tr> <td>Actuals</td> <td>Budget</td> </tr> </table>		2019-2020	2020-2021	Estimated	Tentative	Actuals	Budget
		2019-2020	2020-2021						
Estimated	Tentative								
Actuals	Budget								
Fund 42									
<i>Beginning Fund Balance</i>		100,462,609	150,650,374						
<i>REVENUE</i>									
8660	Interest	1,250,000	1,874,458						
8860	Measure AV Endowment Interest	300,000	450,000						
8897	Lease Revenue Bonds	0	0						
8941	Proceeds from Sale of G.O Bond	95,000,000	0						
8900	Other Financing Sources	0	0						
<u>Total Revenue</u>		96,550,000	2,324,458						
<u>Total Beginning Balance and Revenue</u>		197,012,609	152,974,832						
<i>EXPENDITURES</i>									
1100-1400	Academic Salaries	0	0						
2100-2400	Classified Salaries	297,795	309,455						
3100-3800	Employee Benefits	142,071	140,545						
4100-4700	Supplies	1,082,173	589,000						
5100-5800	Other Operating Costs	277,532	305,285						
6100-6700	Capital Expenditures	44,562,664	78,675,819						
<u>Total Expenditures</u>		46,362,235	80,020,104						
7100-7600	Other Outgo	0	0						
<u>Total Expenditures & Other Outgo</u>		46,362,235	80,020,104						
<i>Ending Fund Balance</i>		150,650,374	72,954,728						

ANTELOPE VALLEY COLLEGE

FUND 42.0: REVENUE BOND CONSTRUCTION
(Includes Measure AV and Lease Revenue Bonds)
TENTATIVE BUDGET
2020-2021

2019-2020 Estimated Actuals	2020-2021 Tentative Budget
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Beginning Balance	100,462,609	150,650,374
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REVENUE

8660	Interest	1,250,000	1,874,458
8860	Measure AV Endowment Interest	300,000	450,000
8897	Lease Revenue Bonds	0	0
8941	Proceeds from Sale of G.O Bond	95,000,000	0
8900	Other Financing Sources	0	0

Total Revenue	96,550,000	2,324,458
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Total Beginning Balance and Revenue	197,012,609	152,974,832
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EXPENDITURES Fund 42

ITS Projects		1,745,946	589,000
Planning & Coordination:Bus Services		210,000	210,000
Planning & Coordination:Facilities		240,000	240,000
General Conditions & Logistics		750,000	750,000
EIR for AVC Lancaster Campus Master Plan		0	0
Campus Architectural Design Standards		0	0
Campus Infrastructure-Phase I		11,849,644	7,882,573
Phase I Swing Space		1,018,540	0
Phase 2 Swing Space		90,000	128,910
Academic Commons/Sage Hall		10,990,359	13,186,903
Career Tech Ed Bldg & T503/504 Relocat/Discovery Lab		5,043,093	16,321,390
Student Services Building		5,500,000	26,318,580
J-12/30th Main Entrance		250,000	1,947,528
Campus Security/Pavillion		3,820,301	4,277,045
Student Ctr Bldg/The Commons		389,029	1,176,090
Gym Weight Room Mod.		0	856,080
Cedar/Joshua Hall		965,323	1,696,760
Modular Field House/Marauder Complex		3,500,000	4,439,245
Palmdale Center Expansion		0	0

Total Expenditures	46,362,235	80,020,104
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Ending Fund Balance	150,650,374	72,954,728
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ANTELOPE VALLEY COLLEGE

BOND INTEREST AND REDEMPTION FUND
TENTATIVE BUDGET
2020-2021

2019-2020 Estimated Actuals	2020-2021 Tentative Budget
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<i>Beginning Fund Balance</i>	13,599,065	12,096,850
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REVENUE

8600	State Revenue	0	0
8800	Local Revenue	17,212,677	16,352,043

<u>Total Revenue</u>	17,212,677	16,352,043
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<u>Total Beginning Balance and Revenue</u>	30,811,742	28,448,893
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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
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7100-7600	Other Outgo	18,714,892	17,779,147
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<u>Total Expenditures & Other Outgo</u>	18,714,892	17,779,147
--	------------	------------

<i>Ending Fund Balance</i>	12,096,850	10,669,746
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SECTION 10

***ENTERPRISE
OPERATIONS/AUXILIARY SERVICES***

ANTELOPE VALLEY COLLEGE

ENTERPRISE OPERATIONS/AUXILIARY SERVICES

TENTATIVE BUDGET

2020-2021

2019-2020 Estimated Actuals	2020-2021 Tentative Budget
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<i>Beginning Fund Balance</i>	711,304	609,625
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REVENUE

Gross Income	2,150,000	2,400,000
Less Cost of Sales	1,450,000	1,644,000
<i>Net Income from Sales</i>	<i>700,000</i>	<i>756,000</i>
Food Sale Commissions	28,000	35,000
Other Income	<u>85,000</u>	<u>89,500</u>

<u>Total Revenue</u>	813,000	880,500
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<u>Total Beginning Balance and Revenue</u>	1,524,304	1,490,125
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EXPENDITURES

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	564,000	544,604
3100-3800	Employee Benefits	209,000	218,261
4100-4700	Supplies	1,679	2,500
5100-5800	Other Operating Costs	140,000	100,000
6100-6700	Capital Expenditures	0	0

<u>Total Expenditures</u>	914,679	865,365
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7100-7600	Other Outgo	0	0
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<u>Total Expenditures & Other Outgo</u>	914,679	865,365
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<i>Ending Fund Balance</i>	609,625	624,760
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Surplus/Deficit	(101,679)	15,135
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SECTION 11

CHILD DEVELOPMENT FUND

ANTELOPE VALLEY COLLEGE

CHILD DEVELOPMENT CENTER

TENTATIVE BUDGET

2020-2021

2019-2020 Estimated Actuals	2020-2021 Tentative Budget
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<i>Beginning Fund Balance</i>	312,980	347,229
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REVENUE

8620	California State Preschool	637,864	550,000
8645	State	0	0
8860	Interest Income	0	0
8871	Local	191,752	175,000
8980	Transfers In	<u>0</u>	<u>0</u>

<u>Total Revenue</u>	829,616	725,000
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<u>Total Beginning Balance and Revenue</u>	1,142,596	1,072,229
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EXPENDITURES

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	567,397	614,169
3100-3800	Employee Benefits	207,233	224,315
4100-4700	Supplies	13,336	20,000
5100-5800	Other Operating Costs	7,402	25,000
6100-6700	Capital Expenditures	0	0

<u>Total Expenditures</u>	795,367	883,484
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7100-7600	Other Outgo	0	0
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<u>Total Expenditures & Other Outgo</u>	795,367	883,484
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<i>Ending Fund Balance</i>	347,229	188,745
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SECTION 12

PARKING FUND

ANTELOPE VALLEY COLLEGE

PARKING FUND*
TENTATIVE BUDGET BUDGET
2020-2021

		2019-2020 Estimated Actuals	2020-2021 Tentative Budget
<i>Beginning Fund Balance</i>		0	0
<u>REVENUE</u>			
8881	Local	277,582	300,000
<u>Total Revenue</u>		277,582	300,000
REVENUE PLUS BEGINNING FUND BALANCE		277,582	300,000
<u>EXPENDITURES</u>			
1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	0	25,000
5100-5800	Other Operating Costs	277,582	275,000
6100-6700	Capital Expenditures	0	0
<u>Total Expenditures</u>		277,582	300,000
7100-7600	Other Outgo	0	0
<u>Total Expenditures & Other Outgo</u>		277,582	300,000
<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

TENTATIVE BUDGET

2020-2021

2019-2020 Estimated Actuals	2020-2021 Tentative Budget
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<i>Beginning Fund Balance</i>	1,030,433	820,217
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REVENUE

8100-8200	Federal Revenue	32,295,451	36,561,619
8600-8700	State Revenue	4,005,099	5,286,801
8800	Local	7,729	7,729
8860	Interest	<u>0</u>	<u>0</u>

Total Revenue

36,308,279	41,856,150
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Total Beginning Balance and Revenue

37,338,712	42,676,367
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EXPENDITURES

32300	Federal	Pell Student Grants	26,585,249	29,243,774
32310	Federal	Stafford Loans	6,908,927	6,936,927
32320	Federal	SEOG	346,289	380,918
32603	State	Dreamer Students One Time	472	0
32604	State	Student Success	2,338,991	1,893,569
32600	State	Cal Grants	338,567	3,393,232

Total Expenditures

36,518,495	41,848,420
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Ending Fund Balance

820,217	827,946
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ANTELOPE VALLEY COLLEGE

STUDENT REPRESENTATION FEE
TENTATIVE BUDGET
2020-2021

2019-2020 Estimated Actuals	2020-2021 Tentative Budget
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<i>Beginning Fund Balance</i>		342,527	334,027
<i>REVENUE</i>			
8884	Fees Collected	37,000	33,300
8860	Interest	4,500	4,500
<u>Total Revenue</u>		41,500	37,800
<u>Total Beginning Balance and Revenue</u>		384,027	371,827
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	15,000	15,000
5100-5800	Other Operating Costs	35,000	35,000
6100-6700	Capital Expenditures	0	0
<u>Total Expenditures</u>		50,000	50,000
7100-7600	Other Outgo	0	0
<u>Total Expenditures & Other Outgo</u>		50,000	50,000
<i>Ending Fund Balance</i>		334,027	321,827

ANTELOPE VALLEY COLLEGE

OTHER TRUST AND AGENCY FUNDS CO-CURRICULAR
TENTATIVE BUDGET
2020-2021

2019-2020 Estimated Actuals	2020-2021 Tentative Budget
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<i>Beginning Fund Balance</i>	32,843	32,859
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REVENUE

8800	Local	269,762	296,738
8860	Interest	15	15

Total Revenue

269,777	296,753
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Total Beginning Balance and Revenue

302,621	329,612
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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

Total Expenditures

0	0
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7100-7600	92004: Scholarships-Local	261,262	287,388
7100-7600	90304: Scholarshare-Local	8,500	9,350

Total Other Outgo

269,762	296,738
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Total Expenditures & Other Outgo

269,762	296,738
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Ending Fund Balance

32,859	32,874
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SECTION 14

***APPROPRIATIONS LIMIT
WORKSHEET***

**CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
Fiscal Year 2020-21**

DISTRICT: **Antelope Valley College**
DATE: June 8, 2020

I. 2020-21 Appropriations Limit:		
A. 2019-20 Appropriations Limit		\$ 79,574,725
B. 2020-21 Price Factor:	<u>1.0373</u>	
C. Population factor:		
1 2018-19 Second Period Actual FTES	<u>11,031.5100</u>	
2 2019-20 Second Period Actual FTES	<u>11,112.5500</u>	
3 2020-21 Population change factor	<u>1.0073</u>	
	(line C.2. divided by line C.1.)	
D. 2019-20 Limit adjusted by inflation and population factors		\$ 83,145,425
	(line A multiplied by line B and line C.3.)	
E. Adjustments to increase limit:		
1 Transfers in of financial responsibility	_____	
2 Temporary voter approved increases	_____	
3 Total adjustments - increase		-
F. Adjustments to decrease limit:		
1 Transfers out of financial responsibility	_____	
2 Temporary voter approved increases	_____	
3 Total adjustments - decrease		-
G. 2020-21 Appropriations Limit		\$ 83,145,425
II. 2020-21 Appropriations Subject to Limit:		
A. State Aid ¹		\$ 75,697,275
B. State Subventions ²		34,712
C. Local Property taxes		7,413,438
D. Estimated excess Debt Service taxes		
E. Estimated Parcel taxes, Square Foot taxes, etc.		
F. Interest on proceeds of taxes		
G. Less: Costs for Unreimbursed Mandates ³		
H. 2020-21 Appropriations Subject to Limit		\$ 83,145,425

¹ General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue
² Home Owners Property Tax Relief, Timber Yield Tax, etc...
³ Local Appropriations for Unreimbursed State, Court, and Federal Mandates

SECTION 15

***EDUCATION PROTECTION
ACCOUNT***

CALIFORNIA COMMUNITY COLLEGE
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Schools and Local Public Safety Protection Act
 Prop 30 EPA Budget Report

Actuals for

Fiscal Year: 2019-2020

District ID: 64253

Name: Antelope Valley Community College

Activity Classification	Activity Code				Unrestricted
EPA Proceeds:	8630				10,923,126
Activity Classification	Activity Code	Salaries and Benefits (1000 - 3000)	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Total
Instructional Activities	0100-5900	10,923,126			
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*		10,923,126	0	0	10,923,126
Revenues less Expenditures					0
*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.					

CALIFORNIA COMMUNITY COLLEGE
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Schools and Local Public Safety Protection Act
 Prop 30 EPA Budget Report

Budget for

Fiscal Year: 2020-2021

District ID: 64253

Name: Antelope Valley Community College

Activity Classification	Activity Code				Unrestricted
EPA Proceeds:	8630				10,923,126
Activity Classification	Activity Code	Salaries and Benefits (1000 - 3000)	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Total
Instructional Activities	0100-5900	10,923,126			
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*		10,923,126	0	0	10,923,126
Revenues less Expenditures					0
*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.					

2020-2021 Tentative Budget Strategic Planning Committee



VISION FOR
SUCCESS



June 3, 2020

Diana Keelen, Consultant

*"The budget is not just a collection of numbers, but an expression of our values and aspirations." ~
Jacob Lew*



Topics

- Student Centered Funding Formula (SCFF)
- 2018-2019 Recalculation
- 2019-2020 Estimated Actuals
- COVID-19 Pandemic
- 2020-2021 Governor's May Revision
- 2020-2021 Tentative Budget



Student Centered Funding Formula

Year 1:

70% Base (Enrollment) 3 year average FTES

20% Supplemental Grant

10% Student Success Initiative Grant

Year 2: - On Hold Using Year 1

65% Base (Enrollment)

20% Supplemental Grant

15% Student Success Initiative Grant

Year 3: On Hold Using Year 1 per Gov Proposal

60% Base (Enrollment)

20% Supplemental Grant

20% Student Success Initiative Grant

- Hold Harmless extended through 2023-2024
- Noncredit & CDCP separate rate
- Incarcerated and Special Admit separate rate
- Oversight Council created continuing
- Student Success using 3-year average metrics



2018-2019 Recalculation

- Antelope Valley College to receive an increase due to the demographic component of the new Student Centered Funding Formula (SCFF)
- Due to limitation of funding, SCFF was not fully implemented
- 2018-2019 Second Period Apportionment showed revenue as 2017-2018 as a base plus no more than 8.13%
- Two scenarios in the 2019-2020 adopted budget showing the P2 figures versus the SCFF implementation
- February 2020 recalculation implemented funding for SCFF
- AVC received an additional \$6.8 million above budgeted levels



2019-2020 Estimated Actuals

Unrestricted

	<u>2019-2020</u> <u>Estimated</u> <u>Actuals</u>
Beg. Balance	\$ 14,282,413
Revenue	\$ 86,107,531
Expenses	\$ 80,940,783
Total Ending Fund Balance	\$ 19,449,161
Surplus/(Deficit)	\$ 5,166,748
Assigned Aside for Categorical Salaries + Benes	-500,000
Reserved for OPEB Trust	-6,200,000
Assigned for Emergency Reserve Up to 3% Goal (Per AP 6305)	-500,000
Reserved for Pension Stabilization (Per BP 6250)	0
Unassigned Ending Fund Balance	12,249,161
Reserve % (Per BP 6200) 12% min/15% goal	15.1%

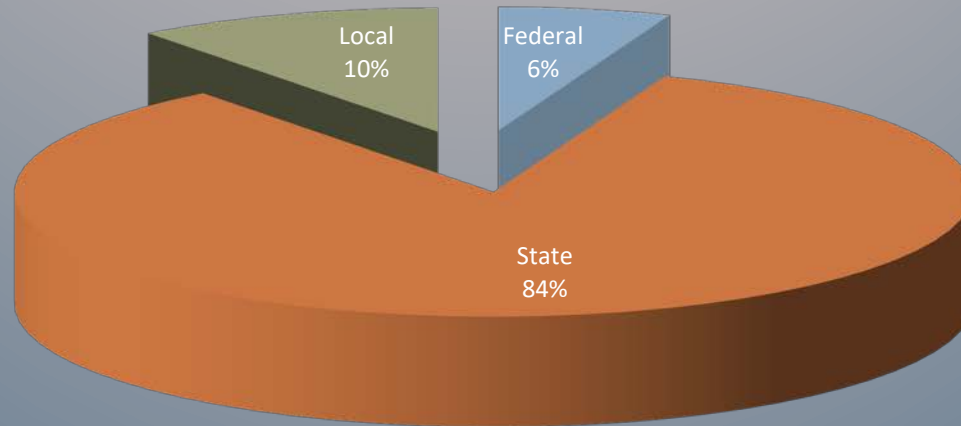


2019-2020 Estimated Actuals

2019-2020 Estimated Actuals										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/ Assigned Reserves	Surplus/ Deficit	Unassigned Balance	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	14,282,413	86,107,531	80,940,783	19,449,161	(7,200,000)	5,166,748	12,249,161	15.1%	37.62%
13 & 14	Restricted	1,884,541	24,433,250	24,402,795	1,914,996		30,455			11.34%
21	Bond Interest & Redemption	13,599,065	17,212,677	18,714,892	12,096,850		(1,502,215)			8.70%
41	Capital Outlay Fund	4,374,078	2,278,378	6,169,884	482,572		(3,891,506)			2.87%
42	Revenue Bond Construction	100,462,609	96,550,000	46,362,235	150,650,374		50,187,765			21.55%
51	Enterprise Operations/Auxiliary Services	711,304	813,000	914,679	609,625		(101,679)			0.43%
33	Child Development Center	312,980	829,616	795,367	347,229		34,249			0.37%
72	Student Rep	342,527	41,500	50,000	334,027		(8,500)			0.02%
74	Financial Aid	1,030,433	36,308,279	36,518,495	820,217		(210,216)			16.97%
75	Scholarships & Loan	32,843	269,777	269,762	32,859		15			0.13%
	Antelope Valley College Budget		264,844,009	215,138,893			49,705,116			100.00%

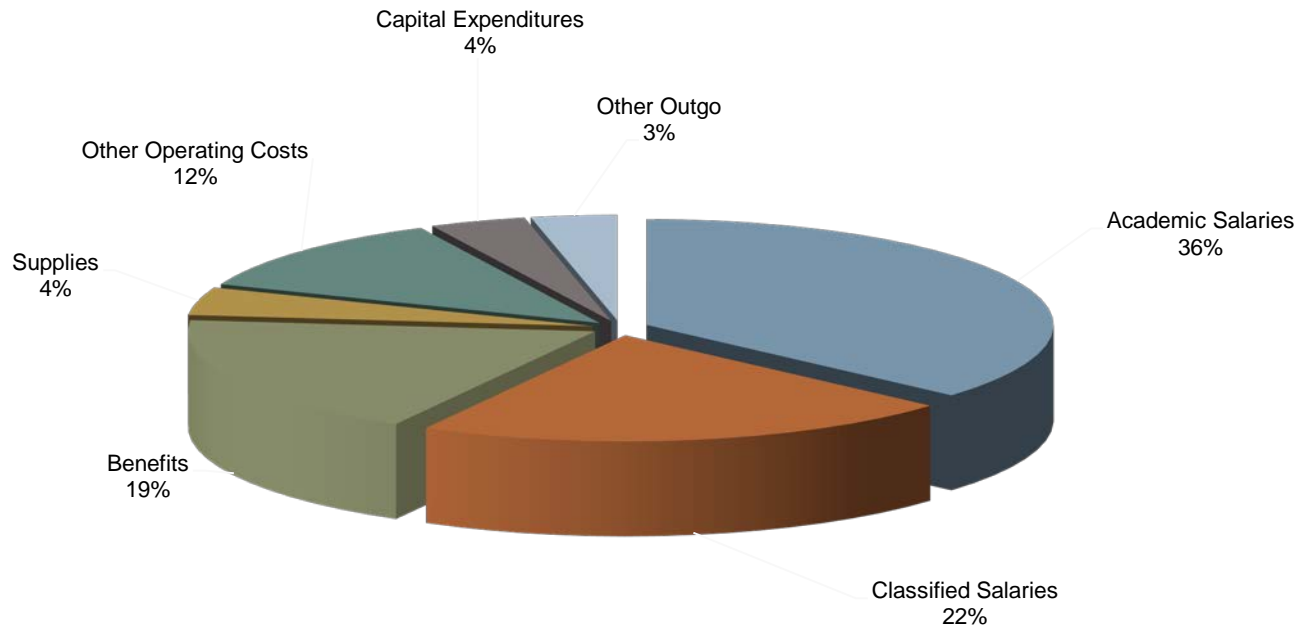


2019-2020 Estimated Actuals General Fund Revenue





2019-2020 Estimated Actuals General Fund Expenditures



COVID-19 Pandemic

- The COVID-19 Coronavirus became a global pandemic that occurred in Spring 2020
- The State of California issued a stay-at-home order with the exception of essential businesses
- AVC responded by migrating to as much online instruction as possible and minimal on-campus support & remote work when needed



COVID-19 Funding

- The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress on March 27, 2020
- AVC's allocation is \$10.2 million with 50% having to go to direct student grants
- Title III/V CARES funding: \$635K to AVC for being a minority serving institution (MSI)
- FEMA: An application for funding was submitted in April 2020. CARES has to be used first and they will reimburse up to 75%



COVID-19 Funding Student Grants

- Executives from student services, business services and information technology services held several meetings including a town hall with the student body
- The decision was to issue \$55 per Spring enrolled credit unit to PELL recipients and \$35 per Spring enrolled credit unit to the remaining eligible Title IV students
- First disbursement issued May 6th totaling over \$2.5 mil
- Second disbursement required students excluded from first disbursement to file a FASFA by May 15th. Second disbursement just under \$400K
- The remaining student grant portion will be issued in Fall to help with retention

Deferrals

- Due to COVID-19, May and June payments have been deferred into the next budget year
- AVC's portion is \$8.6 million
- Payment schedule for 2020-2021 will not be issued until July
- Resolution for Tax Revenue Anticipation Note (TRAN) approval for issuance going to June board for NTE \$25 million
- Cash flow projections indicate the District has enough cash for 60 days after the end of the fiscal year even with deferrals of May and June apportionment payments



Governor's May Revision Highlights

- \$53.4 billion shortfall for this year and next year
- At the time of May revise release, 4.6 million people have filed unemployment since March 12, 2020. 2010 peak was 2.2 million.
- Unemployment projections are estimated to go north of 24.5%. At the time of May revise release it was at about 18-20%.
- 22.3% revenue decline attributed to the following:
 - 25.5% due to PIT
 - 22.7% due to Corporate Tax
 - 27.2% due to Sales tax
- To address the shortfall, the following is the Governor's proposal:
 - (1) Use reserves (16% of shortfall)
 - The rainy day fund over the next 3 years; \$7.8 billion in Year 1, \$5.4 billion in Year 2 and \$2.9 billion in Year 3
 - Use \$900 million in additional reserves; \$450 million in Year 1 and \$450 million in Year 2
 - Use Prop 98 reserve (Prop 2) all \$524 million in Year 1
 - (2) Use \$8.8 billion for the CARES relief (15% of shortfall)
 - (3) Pull back on enhancement of new programs in January release (15% of shortfall)
 - (4) Use Deferrals and other strategies (19% of shortfall)
 - (5) \$4.5 billion in net operating loss and tax credits (8% of shortfall)
 - (6) Cuts (26% of shortfall) with a caveat that it can be triggered and eliminated depending upon the passage of Pelosi's HEROS Act.



Governor's May Revision Highlights-Education

- \$19 billion impact to Prop 98 public education

The Governor plans to mitigate as follows:

- \$4.4 billion from CARES to be used a discretionary funds to individual districts to help for learning loss, summer school, etc.
- \$2.3 billion in planned pension payments
- \$1.8 billion using the (NOL/Tax credits)
- \$1.6 billion additional CARES funding for K-14
- 1.5% of the general fund or between \$2-\$4.6 billion for maintenance factor as supplemental payment to Prop 98
- 10% cuts to the LCFF



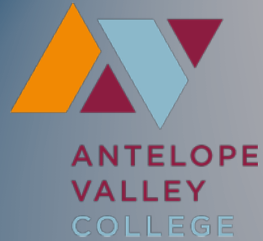
Governor's May Revision Highlights-Community Colleges

Unrestricted fund impacts

- 2020-2021 is 12% lower than 2019-2020 apportionment
- 2019-2020 did not change significantly
- May revision includes trailer bill to reduce each district's apportionment allocation by reducing rates and/or revenue projections (this is important to show how reductions will be made)
- High probability for further deferrals
- Hold harmless extended into 2023-2024
- No COLA for 2020-2021
- Base reductions of 8%
- No Growth for 2020-2021

Capital Outlay

- AVC Gym Renovation is on the list of state projects



Governor's May Revision Highlights-Community Colleges

Categorical fund impacts

- Strong Workforce going from \$248 million in 2019-2020 to \$100 million in 2020-2021-60% reductions. With shifts closer to 50%.
- SEA going from \$475 million in 2019-2020 to \$395 million in 2020-2021. Reduction 18%; however with shifts planned reduction is 15%.
- College Promise AB19 going from \$85 million to \$80 million, 6% reduction
- BFAP financial aid administration going from \$76 million to \$70 million. Reduction of 7%
- Adult education reduction of 10%
- Part time faculty compensation reduction of program funding by 15%
- Removal of all one time deferred maintenance & instructional. (Example of how our Measure AV "endowment" was established to support these times.)
- Part Time faculty office hours reduced by 27%
- Increase of immigrant legal services of from \$0 to \$10 million
- No change in student housing funds of \$9 million
- No change in foster parent education program of \$6 million
- EEO funding increase of 52%
- No change in Umoja funding
- No change in STEM funding
- Online education intuitive change of ongoing support in 2020-2021 from \$23 million to \$3 million or a reduction of 87%
- Reduction of K-12 adult ed and apprenticeship pass throughs of 19%

2020-2021 Joint Analysis of May Revision

Table 5: California Community Colleges Funding by Program^a (In Millions)

Program	2019-20 Revised	2020-21 Proposed	Change (Amount)	Change (Percent)	Explanation of Change
Student Centered Funding Formula	\$7,430	\$6,842	-\$588	-8%	Proposed reduction (\$592 million) and minor technical adjustments; portion of reduction to be achieved through categorical programs
Deferrals--Student Centered Funding Formula	-330	-662	-332	101%	Shift payments to next fiscal year
Student Equity and Achievement Program	475	390	-85	-18%	Reduce by 15% and shift program set-aside to System Support Program
CCC Strong Workforce Program	248	100	-148	-60%	Eliminate \$6.7 million ongoing restoration, reduce by \$128.9 million, and shift program set-aside to System Support Program
Student Success Completion Grant	150	159	9	6%	Adjust for revised estimates of recipients
Disabled Students Programs and Services (DSPS)	124	124	-	-	
CCC System Support Program	0	106	106	N/A	Consolidate set-aside and infrastructure funds from multiple programs and reduce by 15%



2020-2021 Joint Analysis of May Revision

Extended Opportunity Programs and Services (EOPS)	116	116	-	-	
California College Promise (AB 19)	85	80	-5	-6%	Adjust for revised estimates of first-time, full-time students
Apprenticeship (CCC districts)	44	44	-	-	
Financial aid administration	76	70	-6	-7%	Adjust for revised estimates of fee waivers, shift statewide media campaign to System Support Program
Adult Education Program - CCC Districts ^b	62	56	-6	-10%	CCC district share of program reductions
Full-time faculty hiring	50	50	-	-	
CalWORKs student services	47	47	-	-	
Mandates Block Grant and reimbursements	34	33	-0.5	-1%	Revised enrollment estimates funded at \$30.16 per 2019-20 P2 FTEs
Part-time faculty compensation	25	21	-4	-15%	Reduce program funding
Economic and Workforce Development	23	23	0	-	
California Online Community College (Calbright College)	20	17	-3	-15%	Reduce program funding
NextUp (foster youth program)	20	19	-1	-4%	Shift program set-aside to System Support Program
Deferred maintenance and instructional	13	-	-13	-100%	Remove one-time funding



2020-2021 Joint Analysis of May Revision

equipment (one-time)					
Cooperative Agencies Resources for Education (CARE)	17	17	-	-	
Lease revenue bond payments	16	13	-4	-22%	Adjust for actual obligations
Nursing grants	13	13	0	-	
Part-time faculty office hours	12	9	-3	-27%	
District food pantries	-	-	-	N/A	Add new, ongoing program
Immigrant legal services through CDSS	-	10	10	N/A	Make funding ongoing
Veterans Resource Centers	10	10	-	-	
Student Housing Program	9	9	-	-	
Dreamer Resource Liaisons	-	-	-	N/A	
Foster Parent Education Program	6	6	-	-	
Instructional materials for dual enrollment students	-	-	-	N/A	
Equal Employment Opportunity Program	3	4	1	52%	Add available EEO fund resources
Childcare tax bailout	4	4	-	-	
Other*	4	3	-1	-27%	Reduce Academic Senate by 15% and shift Transfer Education and Articulation Funds to System Support Program
Umoja	3	3	-	-	
Mathematics, Engineering, Science Achievement (MESA)	3	3	-	-	

2020-2021 Joint Analysis of May Revision

Puente Project	2	2	-	-	
Middle College High School Program	2	2	-	-	
Online education initiative	23	3	-20	-87%	Shift statewide infrastructure to System Support Program
Integrated technology	42	-	-42	-100%	Shift statewide infrastructure to System Support Program
Institutional effectiveness initiative	28	-	-28	-100%	Shift statewide technical assistance to System Support Program
One-time program funding ^d	9	-	-9	-100%	Remove one-time funding
College-specific allocations	11	-	-11	-100%	Remove one-time funding
K-12 passthroughs (adult ed, K-12 apprenticeship, workforce)	680	553	-127	-19%	Remove one-time funding
Totals	\$9,609	\$8,299	(1,311)	-14%	

^a Table reflects total programmatic funding for CCC, including amounts from prior years available for use in the years displayed.

^b Amounts represent share ultimately received by CCC districts. For the overall adult education program in 2019-20 (excluding \$5 million to develop a unified data set), \$417 million (77%) is distributed through school district fiscal agents or funded directly to school districts and K-12 agencies, and \$126 million (23%) is distributed by community college district fiscal agents or funded directly to community college districts.

^c Other programs include Academic Senate, transfer, FCMAT, and part-time faculty health insurance.

^d 2019-20 includes one-time allocations for hunger-free campus, mental health services and training, re-entry grant program, and open educational resources.

CAI = California Apprenticeship Initiative. CDSS=California Department of Social Services. COLA = cost-of-living adjustment. RSI = Related Supplemental Instruction. ZTC = zero textbook cost.



2020-2021 Tentative Budget

Unrestricted

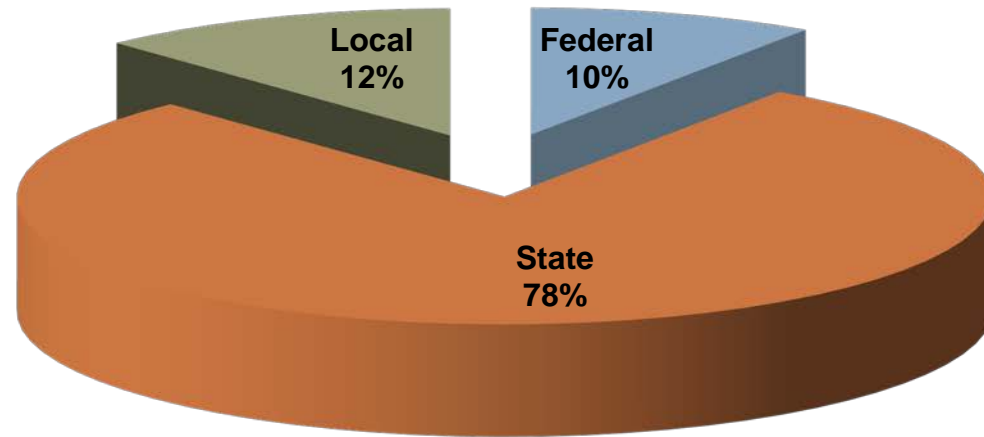
	<u>2020-2021</u> <u>Tentative</u> <u>Budget</u>
Beg. Balance	19,449,161
Revenue	73,798,503
Expenses	82,392,365
Total Ending Fund Balance	10,855,299
Surplus/(Deficit)	(\$8,593,862)
Assigned Aside for Categorical Salaries + Benes	(\$500,000)
Reserved for OPEB Trust	\$0
Assigned for Emergency Reserve Up to 3% Goal (Per AP 6305)	(\$500,000)
Reserved for Pension Stabilization (Per BP 6250)	\$0
Unassigned Ending Fund Balance	\$9,855,299
Reserve % (Per BP 6200) 12% min/15% goal	12.0%



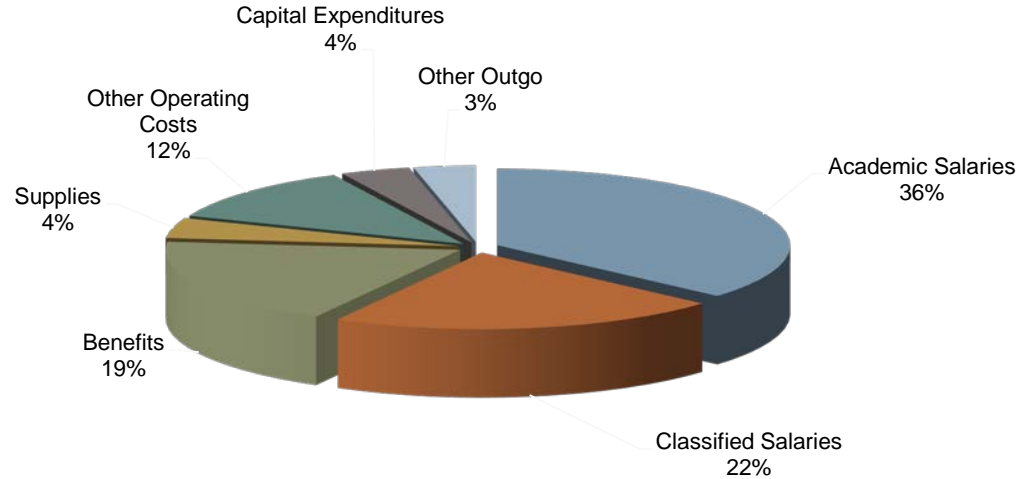
2020-2021 Tentative Budget

2020-2021 Tentative Budget										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/ Assigned Reserves	Surplus/ Deficit	Unassigned Balance	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	19,449,161	73,798,503	82,392,365	10,855,299	(1,000,000)	(8,593,862)	9,855,299	12.0%	31.57%
13 & 14	Restricted	1,914,996	35,547,736	35,363,224	2,099,508		184,512			13.55%
21	Bond Interest & Redemption	12,096,850	16,352,043	17,779,147	10,669,746		(1,427,104)			6.81%
41	Capital Outlay Fund	482,572	2,244,150	1,500,000	1,226,722		744,150			0.57%
42	Revenue Bond Construction	150,650,374	2,324,458	80,020,104	72,954,728		(77,695,646)			30.66%
51	Enterprise Operations/Auxiliary Services	609,625	880,500	865,365	624,760		15,135			0.33%
33	Child Development Center	347,229	725,000	883,484	188,745		(158,484)			0.34%
72	Student Rep	334,027	37,800	50,000	321,827		(12,200)			0.02%
74	Financial Aid	820,217	41,856,150	41,848,420	827,946		7,729			16.03%
75	Scholarships & Loan	32,859	296,753	296,738	32,874		15			0.11%
Antelope Valley College Budget			174,063,093	260,998,848			(86,935,755)			100.00%

2020-2021 Tentative Budget General Fund Revenue



2020-2021 Tentative Budget General Fund Expenditures





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