



ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

2017-2018 ADOPTED BUDGET



September 11, 2017

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SECTION 1

BUDGET NARRATIVE

ANTELOPE VALLEY COMMUNITY COLLEGE 2017-2018 ADOPTED BUDGET NARRATIVE

2016-2017 Unaudited Actuals

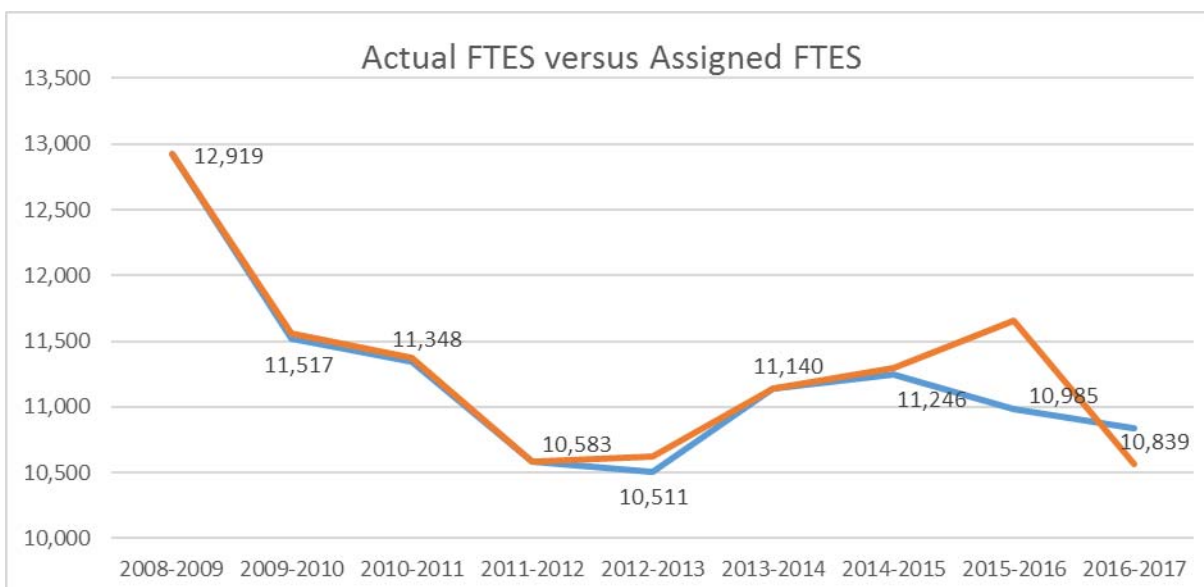
The passage of Proposition 30 created the Education Protection Account (EPA). The EPA is funded from a tax package that raised the state sales tax by 0.25% from January 1, 2013 through December 31, 2016 and increased personal income taxes to individuals making over \$250K from 2012-2018. In November 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. 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.

Full Time Equivalent Students (FTES)

FTES targets for the 2016-2017 fiscal year were discussed at the May 25, 2016 Enrollment Management meeting. At that time, the District projected that it would not meet the 2015-2016 enrollment targets and would need to reassign 672 FTES to make base. As a result, the potential growth was not included in the 2016-2017 budget. Student headcount does not seem to be dropping in relation to full-time equivalent students, which is an indication that students are enrolling in less units on average. Typically, when the economy starts to do better and jobs are available, it is expected that enrollments will flatten in the Antelope Valley community.



2016-2017 FTES	*Potential*
FTES Target	
2016-2017 Base FTES	11,656
Potential Funded FTES w/ 3.01% growth	12,007
2% Above Potential Funded FTES	12,247
2015-2016 FTES Needed to Make up from Reassigning Summer 2016	672
Total FTES Target to including making up reassign	12,919

2016-2017 FTES	Actuals
FTES Target	
2016-2017 Actual	10,839
2015-2016 FTES Needed to Make up from Reassigning Summer 2016	672
Total FTES Actuals minus Summer 2016 reassigned FTES	10,167
2016-2017 FTES Reassigned from Summer 2017	400
2016-2017 New Base	10,567

Between July 2015 and June 2017, the FTES declined 407 FTES. Because of the decline and not being able to meet the enrollment targets, the District entered into its first year of stability in 2016-2017. Stability is a term used to describe a district not meeting the base funding target set by the Chancellor's Office. It allows districts to re-bench FTES and have 3 years to make up the FTES to the original base-funding level. Stability funding is a higher priority than growth funds. The Chancellor's Office will allocate stability funds before apportioning growth funds. The base year for the District is 2015-2016. Year 1 is 2016-2017, Year 2 is 2017-2018 and Year 3 is 2018-2019. After that, the District's funded base is set and can only be gained through the growth process.

2017-2018 Adopted Budget for Community Colleges¹

Item	2016-17 Enacted Totals	2017-18 Governor's January Proposal	2017-18 May Revision	Conference Committee	Notes
Ongoing Funds					
Cost of Living Adjustment (COLA)	0%	\$94.1 M (1.48%)	\$97 M (1.56%)	\$97 M (1.56%)	
Enrollment Growth	2%	\$79.3 M (1.34%)	\$57.8 M (1%)	\$57.8 M (1%)	Allows the system to serve around 24,000 more students.
Base Augmentation	\$75 M	\$23.6 M	\$183.6 M	\$183.6 M	
Student Success and Support Program (SSSP)	No Augmentation	No Augmentation	No Augmentation	No Augmentation	
SSSP - Equity	No Augmentation	No Augmentation	No Augmentation	No Augmentation	
Workforce & CTE Pathways	\$248 M	No Augmentation	No Augmentation	No Augmentation	
Basic Skills	\$30M	No Augmentation	No Augmentation	No Augmentation	
Part-Time Faculty Office Hours	\$3.6 M	No Augmentation	No Augmentation	\$5 M	
COLA for EOPS, DSPS, Cal Works, Childcare Tax Bailout	0%	\$5.6 M (1.48%)	\$5.6 M (1.56%)	\$5.6 M (1.56%)	
Full-Time Student Success Grants	\$41.2 M	No Augmentation	\$5 M	\$25 M	Full-time, Cal Grant B recipients
Completion Incentive Grants				\$25 M	For students who complete Education Plan and take 15 units.
Financial Aid Administration				\$1 M	
Online Education	No Augmentation	\$10 M	\$10 M	\$10 M	

Item	2016-17 Enacted Totals	2017-18 Governor's January Proposal	2017-18 May Revision	Conference Committee	Notes
One-Time Funds					
Guided Pathways		\$150 M	\$150 M	\$150 M	Amends trailer bill language: (1) clarify the Guided Pathways four pillar framework; (2) clarify the funds will be used for release time, professional development, and technology solutions; (3) CO authority to require program criteria, qualitative and quantitative indicators; and (4) requires annual report. More TBL details to come.
Integrated Library Systems		\$6 M	\$6 M	\$6 M	
Deferred Maintenance & Instructional Equipment		\$43.7 M	\$135.8 M	\$76.8 M	Will be released in 2017-2018
COLA Mandates Block Grant				\$0.5 M	One-Time
Prop 39 Clean Energy Job Creation Fund		\$52.3 M	\$46.5 M	\$46.5 M	
EEO Program		None	\$1.82 M	\$1.82 M	One-time from FON penalties
Veterans Resource Center				\$7 M	\$5 M one-time, including \$2 M one-time for Norco, plus \$5 M ongoing with TBL.
Campus Sexual				\$2.5 M	One-time
Academic Senate				\$1 M	One-time for the development of C-ID system
Hunger Free				\$2.5 M	One-time
Economic Workforce Development Grants				\$8 M	Workforce incentive grants for regions with high unemployment (one-time)
Umoja				\$2.5 M	
Mental Health				\$4.5 M	One-time
Compton College				\$11.3 M	
Innovation Awards		\$20 M	\$20 M	\$20 M	Focus areas to be determined by CCC Chancellor, TBL with criteria.

The major highlights of the 2017-2018 adopted budget for community colleges includes an estimated COLA of 1.56%, 1% enrollment growth, base increase of \$183.6 million, \$150 million one time for guided pathways and \$76.8 million in deferred maintenance and instructional equipment; which will now be allocated in 2017-2018. There was a large jump in basic allocation from \$23.6 million at the January budget release to \$183.6 in the adopted budget. This funding is necessary in order to fund STRS & PERS employer pension obligation increases.

Antelope Valley College's 2017-2018 General Unrestricted Fund Budget

The District receives approximately ***96%*** of its unrestricted general funding from State apportionment directly linked to student attendance or FTES. The District will be entering into Year 2 of stability.

2017-2018 FTES	Actuals
<u>FTES Target</u>	
2017-2018 FTES Base	10,567
2016-2017 FTES Needed to make up from reassigning Summer 2017	400
Total FTES Actuals minus Summer 2016 reassigned FTES	10,967
2% Enrollment growth target above base	219
2017-2018 Target Base	11,186

Antelope Valley College Unrestricted Revenue Highlights:

- 1.56% COLA
- \$46 per credit unit
- \$150 million in Prop 39 bond proceeds were issued in April 2017 and have been factored into the 2017-2018 adopted budget.
- \$0 growth funds
- Advanced Apportionment figures for categorical programs as of July 14, 2017:

Programs	Amount Certified	July Payment	August Payment	September Payment	October Payment	November Payment	December Payment	January Payment	Total Paid Thru. January 2018
BASIC SKILLS	213,882	17,111	17,110	25,666	21,388	19,250	10,694	17,110	128,329
BOG FEE WAIVERS ADMIN.	201,751	16,140	16,140	24,210	20,175	18,158	10,088	16,140	121,051
S.F.A.A.	582,676	46,614	46,614	69,921	58,268	52,441	29,134	46,614	349,606
E.O.P.S.	916,781	73,342	73,343	110,014	91,678	82,510	45,839	73,343	550,069
C.A.R.E.	283,527	22,682	22,682	34,024	28,352	25,518	14,176	22,682	170,116
D.S.P.S.	756,523	60,522	60,522	90,782	75,653	68,087	37,826	60,522	453,914
STATE HOSPITAL	0	0	0	0	0	0	0	0	0
CALWORKS	967,037	77,363	77,363	116,044	96,704	87,033	48,352	77,363	580,222
CAFYES	0	0	0	0	0	0	0	0	0
STUDENT SUCCESS (CREDIT)	2,797,602	223,808	223,808	335,713	279,760	251,784	139,880	223,808	1,678,561
STUDENT SUCCESS (NONCREDIT)	23,155	1,852	1,853	2,778	2,316	2,084	1,158	1,852	13,893
STUDENT SUCCESS (EQUITY)	1,628,457	130,277	130,276	195,415	162,846	146,561	81,423	130,276	977,074
EQUAL EMPLOYMENT OPPORTUNITY	50,000	50,000	0	0	0	0	0	0	50,000
PART-TIME FACULTY COMPENSATION	241,471	19,318	19,317	28,977	24,147	21,732	12,074	19,318	144,883
TELECOMMUNICATION & TECHNOLOGY	0	0	0	0	0	0	0	0	0
STRONG WORKFORCE PROGRAM	1,167,712	93,417	93,417	140,125	116,772	105,094	58,385	93,417	700,627
ADULT EDUCATION BLOCK GRANT	0	0	0	0	0	0	0	0	0
PHYSICAL PLANT & INSTL SUPPORT	789,520	63,162	63,161	94,743	78,952	71,056	39,478	63,162	473,712
CHILD CARE TAX BAILOUT	0	0	0	0	0	0	0	0	0
TANF	0	0	0	0	0	0	0	0	0
FULL TIME STUDENT SUCCESS GRANT	738,633	738,633	0	0	0	0	0	0	738,633

Antelope Valley College Unrestricted Expenditure Budget Changes:

Exhibit A			
2016-2017 Budget Changes to 2017-2018 Adopted Budget			
	Change	Increase	Decrease
			Total
1	Increase in Step & Column Estimates	\$ 356,510	
2	Notification to change board elections to even years	\$ 67,000	
3	Increase in OPEB Actuarial Study Costs to implement GASB 74/75	\$ 7,000	
4	Security Contract Increase including 2 additional Sheriffs for Palmdale	\$ 160,867	
5	Minimum Wage Increase from \$10.00 to \$10.50 Jul-Dec 2017 & \$10.50 to \$11 Jan-Jun 2018	\$ 153,510	
6	Decrease in liability insurance 20%. Moved from SIRMA to SWACC		\$ (130,129)
7	Removal of 2% one time off schedule salary increase		\$ (1,017,174)
8	Removal of Central Plant Payment		\$ (510,994)
9	Administrative Assistant for Palmdale Center Dean	\$ 72,222	
10	Removal of one-time approved resource allocation funds 16-17		\$ (250,000)
11	1.56% COLA on salaries & benefits	\$ 794,563	
12	Reclassification of classified & confidential employees	\$ 64,961	
13	Faculty retirements & replacement difference	\$ 187,953	
14	Increase in utilities expense & Desert Haven increase	\$ 96,480	
15	STRS increase from 12.58% to 14.43%	\$ 433,766	
16	PERS increase from 13.05% to 15.53%	\$ 434,266	
17	5% of categorical salaries reserve	\$ 154,740	
18	Resource Allocation Funding Ongoing Staffing	\$ 452,211	
19	Reduction in Hourly Budget from Ongoing Staffing		\$ (31,697)
20	25% reduction in hourly budget		\$ (320,000)
21	Resource Allocation Funding Ongoing Non Staffing	\$ 81,375	
22	Resource Allocation Funding One-Time	\$ 98,875	
23	Sport Physicals with Drug Testing	\$ 16,000	
24	CDC Shade Structure-Deemed unsuitable by facilities	\$ 25,000	
25	Set aside for 4.5% H&W increase subject to negotiations	\$ 286,797	
26	Library Books and other reference materials (includes Palmdale)	\$ 75,000	
	Total Increase (Decrease)	\$ 4,019,096	\$ (2,259,994)
			\$ 1,759,103

Changes that can Effect the Budget

CalSTRS & CalPERS

The CA State Legislature developed a plan to address the unfunded liability for the California State Teachers Retirement System and California Public Employees Retirement System over the next 30 years. The increase in employer obligation is below:

STRS Contribution Rates			
	Employer	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	18.13	10.25	10.205
2020-2021	19.1	10.25	10.205

PERS Contribution Rates			
	Employer	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	20.8	7.00	6.50
2020-2021	23.8	7.00	6.50

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

Minimum Wage

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

GASB Updates

GASB 68 was enacted in the 2014-2015 fiscal year. It changes the way districts recognize and disclose information relating to pensions. It requires districts to recognize their proportional share of the liability related to each pension plan. Deferred inflows and outflows are recorded. The major effect is on the District's balance sheet for long-term pension liabilities. On the income statement, the District will also be required to book the current year portion as an expenditure with a state revenue offset. No funds will be actually received or expended. It is for financial statement reporting purposes.

GASB 74 became effective July 1, 2016 & GASB 75 will be effective July 1, 2017. This replaces the Other Post Employment Benefit (OPEB) GASB 43 & 45. It will change the way that the OPEB liability is calculated by considering COLA changes, taxes, Cadillac plan taxes and other penalties. It will also require amortization to be not more than 30 years. The major change is that even though an actuarial study is required every two years, the report must contain the in-between years in the report, which will mean additional scenarios.

Other Funds

The 2017-2018 Adopted 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)

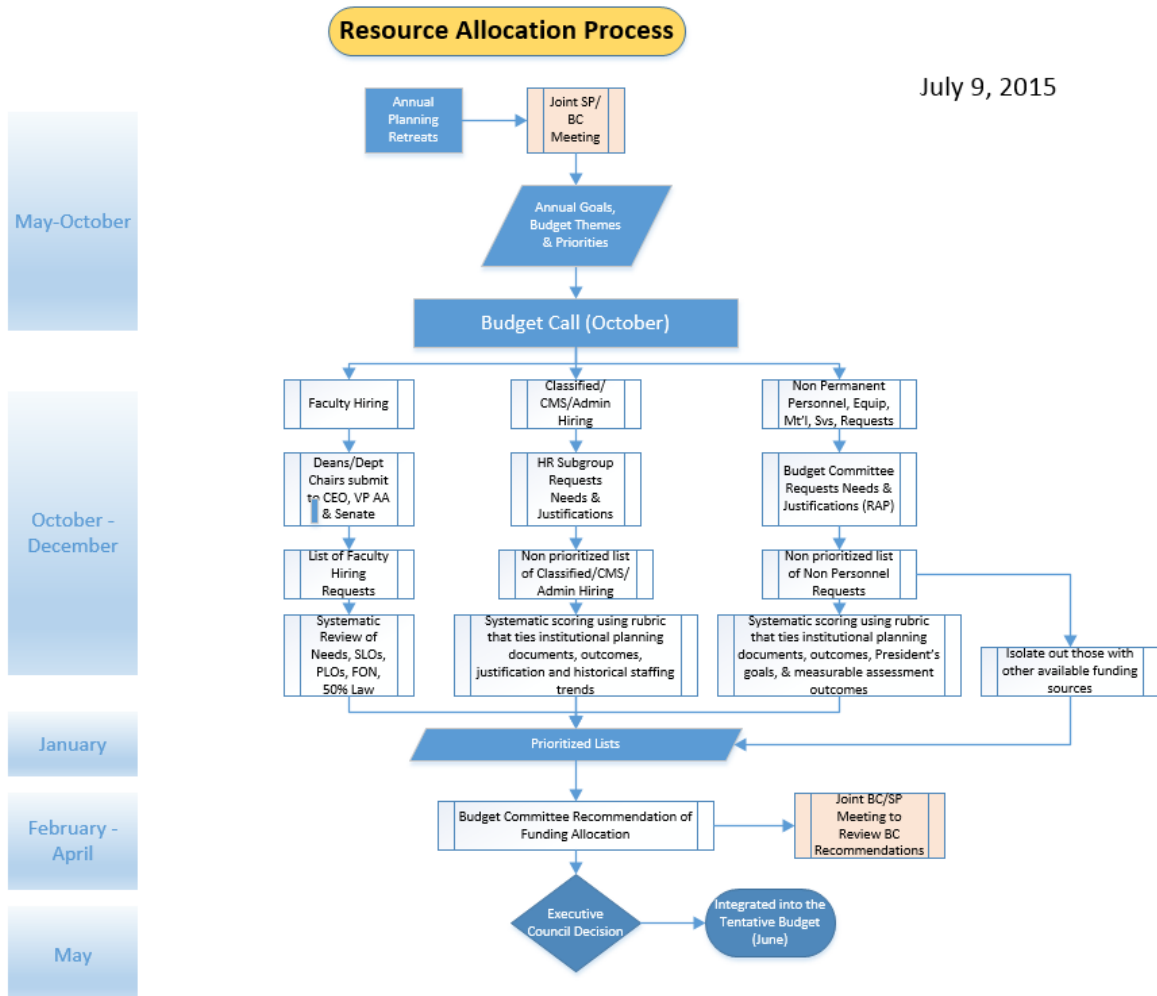
Linking the Strategic Plan and the Budget

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 #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 #3-Focus on utilizing proven instructional strategies that will foster transferable intellectual skills.
- Educational Master Plan #4-Advance more students to college-level coursework (4.1-Develop and implement effective placement tools).

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 #2, #3 & #4. 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



The faculty prioritization process took place in late fall 2016 to allow for the hiring process to begin in January 2017. Positions were requested from Deans, after collaboration with division faculty, and then ranked by the Superintendent/President and Vice President of Academic Affairs.

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

The Budget Committee requested resource allocations proposals and scored critical requests using a rubric that ties to institutional planning. The list was then reprioritized to include those items that were mandatory in nature to be funded first. The final resource allocation with Executive Council changes is as follows:

Staffing

2017-2018 Faculty Prioritization

The Superintendent/President received input from Academic Senate, Department Chairs, Deans, and Executive Council on faculty prioritization.

The adjusted hiring list is:

1. Biology
2. Math
3. Math
4. Spanish
5. Librarian
6. English
7. English
8. Automotive Technology (CTE Funded for 2.5 years)
9. Automotive Technology (CTE Funded for 1 year)
10. Deaf Studies
11. Interpreter Training
12. Music
13. Sociology
14. Electrical Technology (CTE Funded for 2 years)
15. General Counselor (SSSP Funded for 2.5 years)
16. General Counselor (SSSP Funded for 1 year)

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. Below is the prioritization as a result of the scoring. This was presented to Budget Committee and the Strategic Planning Committee prior to going to Executive Council. The priorities are as follows:

CMS Classified Positions		
Position Title	Points	Rank
Facilities Services: Project Manager 290 Tie 1	290	Tie 1
Information Tech.: Project Manager 290 Tie 1	290	Tie 1
Business Services: Budget Analyst 276 3	276	3
IERP: Director 275 4	275	4
Business Services: Stage Manager 217 5	217	5
Business Services: House Manager 208 6	208	6

Non-CMS Classified Positions		
Position Title	Points	Rank
Grounds Irrigation Equipment Tech.	295	1
Facilities Services: Transportation Driver	276	Tie 2
Business Services: Accountant	276	Tie 2
Student Services: Education Advisor	275	4
Information Tech. : Administrative Assistant	266	5
IERP: Library Assistant	246 to 261	6
Student Services: Clerical I	236	Tie 7
Academic Affairs: Lab Tech. - Ceramics/Photo	237	Tie 7
Business Services: Warehouse Assistant	233	9
Academic Affairs: Lab Tech. - Biology	232	10
Business Services: Sound Engineer	227	11
Information Tech.: Systems Administrator	222	12
Facilities Services: Maintenance Assistant	212	13
Information Tech.: Help Desk Coordinator	203	14
Student Services: Education Advisor	202	15
Academic Affairs: Instructional Aide-Welding/Auto	193	16

Non Staffing Requests

The Budget Committee received 58 ongoing and one-time funding requests for 2017-2018. These requests were evaluated using a rubric that tied to institutional planning documents, outcomes, prioritized institutional goals, the superintendent's goals and measureable 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 Division
- Public Information Officer/Marketing
- Business Services
- Facilities Services
- Information Technology Services
- 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 Management Division
- Counseling & Matriculation Division
- Office of Student Services
- Office of Human Resources/Payroll
- Office of Academic Affairs
- Office of the President

The list was then reviewed for other potential funding sources or if they had already been funded. The scoring for non-permanent personnel requests are below:

2017-2018 Budget Request Master List						
Dept/Div	OG or OT	Description	Score	Amount	Amount	Funding Source
CTE	OG	Travel & Conferences	N/A	5,000	TBD	Professional Development or Perkins
CTE	OG	Mileage/gas reimbursement for VITA partnership	N/A	1,200	TBD	Professional Development or Perkins
SBS	OG	Instructional Materials for Clothing & Textiles	N/A	2,000	TBD	Prop 20
SBS	OG	Food for the CDC	N/A	2,000	2,000	Necessary Expense-Unrestricted Funds.
RM	OG	Travel & Conferences	N/A	6,094	TBD	Professional Development Committee
ITS	OG	Technology Refresh Funds	N/A	500,000	500,000	Measure AV for 5 years. Transition to District
ITS	OG	Campus Infrastructure Support (New EE Comp & C	N/A	70,000	70,000	Measure AV for 5 years. Transition to District
ITS	Both	Network Storage Servers	N/A	165,000	165,000	Measure AV for 5 years. Transition to District
IERP/LS	OG	SirsiDynix Horizon Increase from 16-17	N/A	31,000	TBD	Instructional Block Grant
IERP/LS	OG	SirsiDynix Horizon Annual Subscriptions	N/A	8,100	TBD	Instructional Block Grant
IERP/LS	OG	Books & Other Reference Materials Collection	N/A	200,000	TBD	Prop 20 Funds. Amount Funded TBD.
A&H	OG	Increase in Division Equipment funds	N/A	10,500	TBD	Instructional Block Grant
FS	OT	Parking Lot Sweeper	N/A	87,000	87,000	15-16 1x mandated costs
IERP/LS	OT	Computers for students & circulation desk	N/A	8,000	TBD	ITS Refresh
BS/AUX	OG/OT	Online Vendor & Bid Management	779	27,000		
BS/AUX	OG	Replacement of PAT Equipment & Stage Support	744	30,000		
FS	OG	District Vehicle Rental Contract	716	12,000		
FS	OT	Utility Truck with Trailer	703	100,000		
FS	OG	Parking Lot Repairs	682	266,900		
MSE	OG	Equipment Contract Services	671	12,375		
SL&S	OG	Commencement	668	30,000		
FS	OT	Parking Lot Security Gates	665	112,000		
FS	OG	Facility Alterations & Improvements	657	30,000		
SL&S	OT	New ID Machine	634	7,000		
SL&S	OG	Student ID supplies	626	5,000		
RM	OT	NonCapitalized Equipment	618	375		
RM	OT	Disaster Preparedness	614	10,000		
IERP/LS	OG	CCSSE	613	10,000		
RM	OT	Noninstructional Supplies	599	750		
IERP/LS	OG	Annual maintenance for Tableau	592	4,000		
RM	OG	Ergonomic & Reasonable Accommodation Equipme	589	5,000		
RM	OT	Two Way Radios & Batteries	583	3,000		
SL&S	OG	Job Fairs	548	3,000		
IERP/LS	OG	Redesign & improvement of second floor spaces	532	20,000		
IERP/LS	OG	Professional Development-Travel & Conferences	517	10,000		
CTE	OG	Stipends for Community Partnership Project (VITA)	515	1,500		
SL&S	OG	Work Keys, Work Readiness Testing	514	9,250		
RM	OT	Color Printer	504	750		
IERP/LS	OT	Computers for IERP Staff & Admin Assist.	479	3,000		
SL&S	OG	Growth for International Students Program	475	5,000		
A&H	OG	Leo Matalon's Annual Jazz Clinic	475	2,500		
IERP/LS	OG	Professional Development for staff & faculty	471	10,000	TBD	Professional Dev. Committee
SL&S	OG	Veteran Resource Center	462	1,000		
SL&S	OG	Student Equity Office Supplies	457	30,000		Note: unallowable to use Equity funds
SL&S	OG	Student Worker Recognition	446	850		
IERP/LS	OG	Noninstructional adjuncts for library	444	130,000		
SL&S	OG	Growth of Outreach	435	5,000		
IERP/LS	OG	Part-time Library Archivist	430	20,000		
A&R	OT	Vendor-Documents Imaging Expert	430	50,000		
A&H	OG	Increase in Student Worker Budget	426	17,000		
A&H	OG	Professional Experts	421	50,000		
SL&S	OG	Division Supplies Increase	412	2,000		
A&R	OT	Hourly Clerical for Doc Prep Project	404	20,000		
SL&S	OT	Student Workers Lockers	334	800		
CTE	OG	Dues and Memberships for Business Programs	303	3,000		
R&L	OG	Noninstructional Materials	283	5,000		
A&H	OG	Noninstructional & Warehouse Supplies	254	4,500		
HSS	OT	Shredder	207	3,200		

On July 26, 2017 Budget Committee made funding allocation recommendations and on August 4, 2017, the Executive Council engaged in two meetings to assign funding to positions that were reprioritized as follows:

2017-2018				Allocation	BC	EC						
Meeting Date					7/26/2017	8/4/2017						
On Going Funds Available				500,000	502,488	501,890						
2017-2018 Summary All Classified & CMS by Score					Requested		Budget Committee Recommendation		Executive Council Decision			
Position Title	Points	Rank	Total	Cumulative	Allocate	Cumulative	Allocate	Cumulative	Comments	Net Effect	Cumulative	
IERP: Director*	275	4	123,061	123,061	123,061	123,061	123,061	123,061	Research Analyst can be charged to categorical program	35,673	35,673	
Grounds Irrigation Equipment	295	1	67,082	190,143	67,082	190,143	67,082	190,143			225,817	
Facilities Services: Project	290	Tie 1	115,485	305,628	115,485	305,628						
Information Tech.: Project Manager	290	Tie 1	115,485	421,113	115,485	421,113	115,485	305,628	Temp move to Permanent. Fill Programmer Position	16,728	242,545	
Facilities Services: Transportation Driver *	276	Tie 2	56,108	477,220	0							
Business Services: Budget	276	3	90,087	567,307	0							
Student Services: Education	275	4	79,882	647,189	0							
Information Tech. : Administrative Assistant	266	5	73,137	720,325	0		73,137	378,764			315,681	
IERP: Library Assistant	246 to	6	56,108	776,433	0							
Academic Affairs: Lab Tech. - Ceramics/Photo	237	Tie 7	73,137	849,570	0							
Student Services: Clerical I	236	Tie 7	55,256	904,826	0							
Business Services: Warehouse Assistant	233	9	63,394	968,219	0		31,697	410,461	50% FTE, Reduce Hourly Budget	0	315,681	
Academic Affairs: Lab Tech. -	232	10	73,137	1,041,356	0							
Business Services: Sound	227	11	84,800	1,126,156	0							
Information Tech.: Systems Administrator	222	12	105,094	1,231,249	0							
Business Services: Stage	217	5	90,087	1,321,336	0							
Facilities Services: Maintenance Assistant	212	13	63,394	1,384,730	0							
Business Services: House	208	6	90,087	1,474,817	0							
Information Tech.: Help Desk Coordinator *	203	14	73,137	1,547,953	0							
Student Services: Education	202	15	79,882	1,627,835	0							
Academic Affairs: Instructional Aide-Welding/Auto *	193	16	77,552	1,705,387	0							
2017-2018 Palmdale Positions												
Position Title			Total	Cumulative	Allocate	Cumulative	Allocate	Cumulative	Comments	Net Effect	Cumulative	
Library Tech			73,137	73,137	0		73,137	483,598			388,818	
Physical Sciences Lab Tech			73,137	146,273	0							
Maintenance Assistant			63,394	209,667	0		31,697	515,295	50% FTE		420,515	

2017-2018 Budget Request Master List On Going							Executive Council Decision		
Description	Dept/Division	Score	Program				Allocate		Source
SirsiDynix Horizon Increase from 16-17	IERP/LS	N/A	612000				TBD		Instructional Block Grant
SirsiDynix Horizon Annual Subscriptions	IERP/LS	N/A	612000				TBD		Instructional Block Grant
Increase in Division Equipment funds	A&H	N/A	Various				TBD		Instructional Block Grant
Technology Refresh Funds	ITS	N/A	678000				500,000.00		Measure AV for 5 years. Transition
Campus Infrastructure Support (New EE Comp & Cabling)	ITS	N/A	678000				70,000.00		Measure AV for 5 years. Transition
Network Storage Servers	ITS	N/A	678000				165,000.00		Measure AV for 5 years. Transition
Food for the CDC	SBS	N/A	130510				2,000.00		Necessary Expense-District
Travel & Conferences	RM	N/A	679900				TBD		Professional Development
Travel & Conferences	CTE	N/A	050500				TBD		Professional Development or
Mileage/gas reimbursement for VITA partnership	CTE	N/A	050200				TBD		Professional Development
Instructional Materials for Clothing & Textiles	SBS	N/A	130300				TBD		Prop 20
Books & Other Reference Materials Collection	IERP/LS	N/A	612000				TBD		Prop 20 Funds. Amount Funded
Facility Alterations & Improvements	FS	657	710000				TBD		Scheduled Maintenance
Parking Lot Repairs	FS	682	710000				TBD		Measure AV will be addressing
Professional Development for staff & faculty	IERP/LS	471	612000				TBD		Professional Dev. Committee

2017-2018 Budget Request Master List On Going							Executive Council Decision		
Description	Dept/Div is	Score	Program				Allocate		Source
Online Vendor & Bid Management	BS/AUX	779	677000	27,000	27,000	27,000	27,000	27,000	
Replacement of PAT Equipment & Stage Support	BS/AUX	744	679990	57,000	30,000	57,000	30,000	57,000	
District Vehicle Rental Contract	FS	716	710000	69,000	12,000	69,000	12,000	69,000	
Equipment Contract Services	MSE	671	040100	81,375	12,375	81,375	12,375	81,375	
Commencement	SL&S	668	645000	111,375	0				
Student ID supplies	SL&S	626	645000	116,375	0				
CCSSE	IERP/LS	613	660000	126,375	0				
Annual maintenance for Tableau	IERP/LS	592	660000	130,375	0				
Ergonomic & Reasonable Accommodation Equipment	RM	589	679900	135,375	0				
Job Fairs	SL&S	548	647000	138,375	0				
Redesign & improvement of second floor spaces	IERP/LS	532	612000	158,375	0				
Professional Development-Travel & Conferences	IERP/LS	517	660000	168,375	0				
Stipends for Community Partnership Project (VITA)	CTE	515	050200	169,875	0				
Work Keys, Work Readiness Testing	SL&S	514	647000	179,125	0				
Growth for International Students Program	SL&S	475	640000	184,125	0				
Leo Matalon's Annual Jazz Clinic	A&H	475	100500	186,625	0				
Veteran Resource Center	SL&S	462	648000	187,625	0				
Student Equity Office Supplies	SL&S	457	602050	217,625	0				
Student Worker Recognition	SL&S	446	647000	218,475	0				
Noninstructional adjuncts for library	IERP/LS	444	612000	348,475	0				
Growth of Outreach	SL&S	435	696200	353,475	0				
Part-time Library Archivist	IERP/LS	430	612000	373,475	0				
Increase in Student Worker Budget	A&H	426	493200/100	390,475	0				
Professional Experts	A&H	421	100100/100	440,475	0				
Division Supplies Increase	SL&S	412	645000	442,475	0				
Dues and Memberships for Business Programs	CTE	303	050500	445,475	0				
Noninstructional Materials	R&L	283	601000	450,475	0				
Noninstructional & Warehouse Supplies	A&H	254	100100	454,975	0				

2017-2018 Budget Request Master List One Time							Executive Council Decision		
Description	Dept/Div is	Score	Program	Cumulative	Funded		Allocate		Comments
Parking Lot Sweeper	FS	N/A	710000		87,000		87,000		15-16 1x mandated costs
Computers for students & circulation desk	IERP/LS	N/A	612000		TBD		TBD		ITS Refresh
Utility Truck with Trailer	FS	703	710000		100,000		100,000		1 x mandated cost
Parking Lot Security Gates	FS	665	710000		112,000		112,000		Measure AV
Budget Committee Recommendation 7/26/17					Recommendation		Executive Council Decision		
					Allocate	Cumulative	Allocate	Cumulative	Comments
New ID Machine	SL&S	634	645000	7,000	7,000	7,000	7,000	7,000	
NonCapitalized Equipment	RM	618	679900	7,375	375	7,375	375	7,375	
Disaster Preparedness	RM	614	679900	17,375	10,000	17,375	10,000	17,375	
Noninstructional Supplies	RM	599	679900	18,125	750	18,125	750	18,125	
Two Way Radios & Batteries	RM	583	679900	21,125	3,000	21,125	3,000	21,125	
Color Printer	RM	504	679900	21,875	750	21,875	750	21,875	
Computers for IERP Staff & Admin	IERP/LS	479	660000	24,875	3,000	24,875	3,000	24,875	
Vendor-Document Imaging Expert	A&R	430	631000	74,875	50,000	74,875	50,000	74,875	
Hourly Clerical for Doc Prep Project	A&R	404	631000	94,875	20,000	94,875	20,000	94,875	
Student Workers Lockers	SL&S	334	645000	95,675	800	95,675	800	95,675	
Shredder	HSS	207	120100	98,875	3,200	98,875	3,200	98,875	

Antelope Valley Community Colleges Budget Communication to the Campus prior to presentation to the Board of Trustees:

Prior to the May revise, the draft tentative budget was presented at a couple of forums; the first being at an Executive Council in-depth budget presentation on April 19, 2017. A similar in depth review was given at the April 27, 2017 Budget Committee meeting. The May revision was released on May 11, 2017. Executive Council was given an updated scenario with May revision on May 15, 2017. Budget Committee was presented with the May revise scenario on May 24, 2017.

The draft adopted budget was presented at several forums. The first was at the Adjunct Orientation on August 15, 2017 and then on Opening Day on August 18, 2017. The Budget Committee was presented with draft adopted budget on August 23, 2017 and the Strategic Planning Committee on September 6, 2017.

¹ Community College League of California Budget Advocacy Website:
https://www.ccleague.org/files/public/GovtRel/2017-18_CCCBudget_Chart.pdf
 July 3, 2017

SECTION 2

***ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY***

2017-2018 Antelope Valley College Adopted Budget

2016-2017 Estimated Actuals										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance	Reserve	% of overall budget
<i>General Fund</i>										
10	Unrestricted	20,877,692	63,898,434	69,962,498	14,813,628	(1,113,364)	(6,064,064)	13,700,264	20%	39.02%
13 & 14	Restricted	4,530,023	17,760,547	16,850,816	5,439,755		909,731			9.40%
21	Bond Interest & Redemption	5,827,463	17,342,068	7,761,954	15,407,577		9,580,114			4.33%
41	Capital Outlay Fund	4,922,180	3,511,266	4,538,173	3,895,273		(1,026,907)			2.53%
42	Revenue Bond Construction	13,637,145	161,240,450	42,281,665	132,595,930		118,958,785			23.58%
51	Bookstore	1,000,777	852,701	930,818	922,660		(78,117)			0.52%
52	Cafeteria	(31,187)	309,707	366,885	(88,365)		(57,178)			0.20%
33	Child Development Center	0	671,771	671,771	0		0			0.37%
72	Student Rep	270,327	36,871	8,666	298,532		28,206			0.00%
74	Financial Aid	752,721	35,751,110	35,642,723	861,108		108,387			19.88%
75	Scholarships & Loan	52,266	296,559	290,190	58,635		6,369			0.16%
Antelope Valley College Budget			301,671,484	179,306,159			122,365,325			100.00%

2017-2018 Adopted Budget										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance	Reserve	% of overall budget
<i>General Fund</i>										
10	Unrestricted	14,813,628	65,775,955	71,706,915	8,882,668	(400,073)	(5,930,960)	8,482,595	12%	36.17%
13 & 14	Restricted	5,439,755	19,532,871	21,355,476	3,617,150		(1,822,605)			10.77%
21	Bond Interest & Redemption	15,407,577	13,137,153	13,079,237	15,465,493		57,916			6.60%
41	Capital Outlay Fund	3,895,273	2,755,262	6,233,290	417,245		(3,478,028)			3.14%
42	Revenue Bond Construction	132,595,930	312,612	47,211,542	85,697,001		(46,898,930)			23.82%
51	Bookstore	922,660	882,992	967,369	838,283		(84,377)			0.49%
52	Cafeteria	(88,365)	343,998	382,950	(127,317)		(38,952)			0.19%
33	Child Development Center	0	746,156	746,156	0		0			0.38%
72	Student Rep	298,532	35,895	50,000	284,427		(14,105)			0.03%
74	Financial Aid	861,108	35,952,827	36,200,868	613,067		(248,041)			18.26%
75	Scholarships & Loan	58,635	296,499	297,445	57,689		(946)			0.15%
Antelope Valley College Budget			139,772,221	198,231,247			(58,459,026)			100.00%

SECTION 3

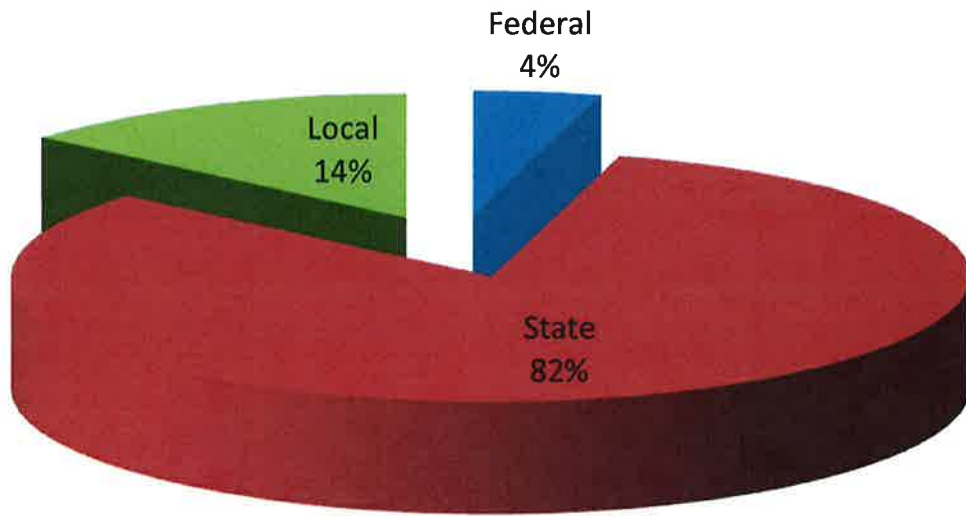
***BUDGET SUMMARY
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

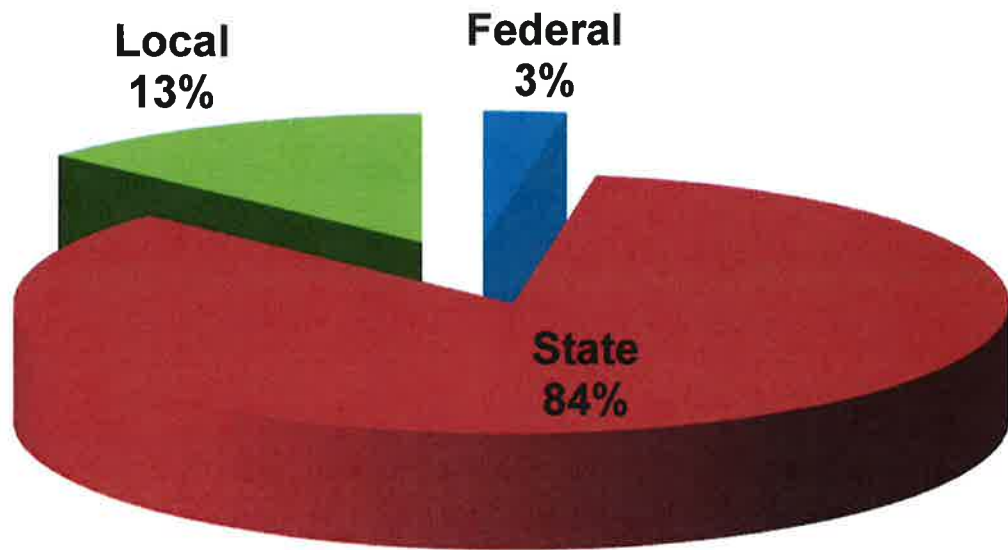
**2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND SUMMARY
RESTRICTED AND UNRESTRICTED**

		2016-2017 Estimated Actuals	2017-2018 Adopted Budget
BEGINNING FUND BALANCE		25,407,715	20,253,382
REVENUE			
8100-8200	Federal	3,552,114	2,273,651
8600-8700	State	66,855,620	71,451,628
8800	Local	11,251,247	11,083,548
Total Revenue		81,658,981	84,808,826
REVENUE PLUS BEGINNING FUND BALANCE		107,066,696	105,062,208
EXPENDITURES			
1100-1400	Academic Salaries	33,074,411	34,179,222
2100-2400	Classified Salaries	18,509,779	19,503,211
3100-3800	Benefits	15,055,889	16,684,777
4100-4700	Supplies	3,617,432	4,144,754
5100-5800	Other Operating Costs	11,452,776	11,487,226
6100-6700	Capital Expenditures	3,802,555	4,699,770
Total Expenditures		85,512,842	90,698,960
7100-7600	Other Outgo	1,300,471	2,363,431
Total Expenditures & Other Outgo		86,813,314	93,062,391
Ending Fund Balance		20,253,382	11,999,817
Surplus/Deficit		(5,154,333)	(8,253,565)

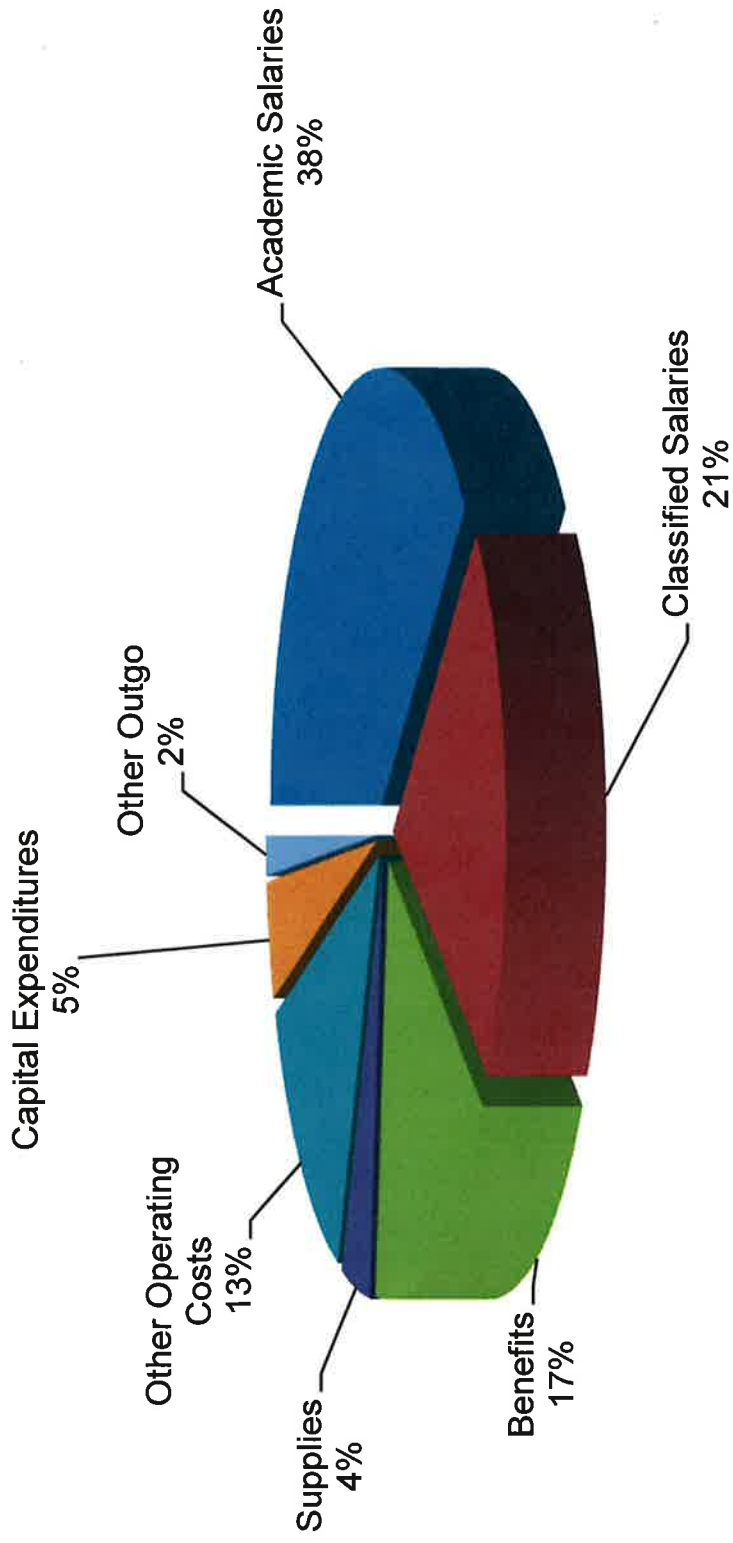
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ESTIMATED ACTUALS 2016-2017**



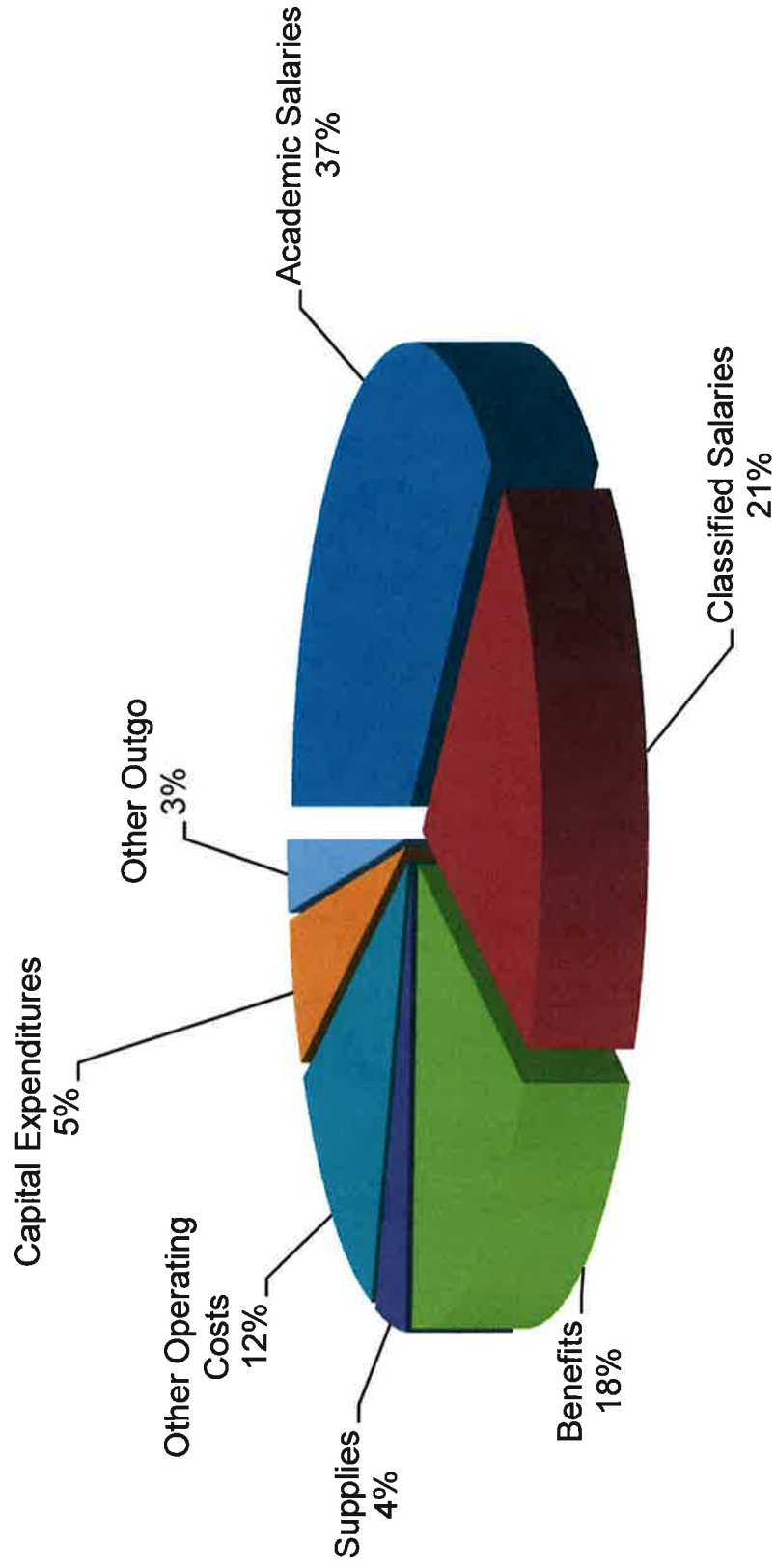
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ADOPTED BUDGET 2017-2018**



**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
ESTIMATED ACTUALS 2016-2017**



**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
ADOPTED BUDGET
2017-2018**



SECTION 4

***BUDGET DETAIL
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

		2016-2017 Estimated Actuals	2017-2018 Adopted Budget
REVENUE			
FEDERAL REVENUE			
8121	Federal College Work Study	291,174	291,174
8140	Tanf - Federal (50%)	87,269	0
8159	PELL Admin. Allowance	40,700	40,700
8160	Veteran's Education	5,292	3,114
8170	Vocation Technical Education	537,577	537,513
8171	Career Tech	43,748	41,592
8181	TAFT/STEM Grant	1,682,927	216,063
8201	Title V First Year Experience	584,904	879,960
8203	Trio Grant	270,000	255,011
8290	Misc Federal Income	8,523	8,523
TOTAL FEDERAL REVENUE		3,552,114	2,273,651
STATE REVENUE			
8600	State Revenues		
8610	General Apportionments	41,225,718	43,996,455
8611	Basic Skills	195,856	213,882
8615	Enrollment Fee Financial Asst.	218,491	201,751
8616	BFAP Administration	567,880	582,676
8619	Inmate Education Pilot Program	303,462	0
8621	CA Career Pathways Trust Grant	709,685	1,331,728
8624	EOPS	965,033	916,781
8625	CARE	291,402	283,527
8626	Disabled Student Progr Svcs	818,627	756,523
8627	CalWorks	992,263	967,037
8628	Student Success & Support Program (SSSP)	2,663,781	2,820,757
8630	Education Protection Account (EPA)	9,422,498	8,983,536
8631	DPSS CalWorks	223,428	223,428
8632	Strong Workforce Development 60% District Share	562,494	1,777,165
8632	Strong Workforce Development 40% Region Share	255,422	440,608
8634	CTE Data Unlocked Initiative	1,231	48,769
8635	Nursing Enrollment Grant (Object will change to EPA)	154,000	154,000
8636	AB86 Adult Education	52,050	0
8638	Student Equity	2,321,697	3,169,485
8639	Baccalaureate Degree Program	0	0
8640	Tanf - State (50%)	87,269	0
8644	Quality Improvement STEP	10,822	0
8649	Air Quality Management District	80,000	80,000
8655	Instructional Block Grant	884,334	394,760
8657	Staff Diversity	60,567	50,000
8660	Interest	58,897	58,897
8663	Foster Parent Training Program	118,055	109,284
8664	Santa Barbara CCD CTE Enhancement	104,230	0
8665	Employment Training Panel	79,298	0
8682	State Lottery Proceeds-Prop 20	565,654	565,248
8670	State Tax Subventions	39,463	39,463
8681	State Lottery Proceeds - Reg	1,711,855	1,711,855
8683	Department of Corrections	-26,106	0
8684	RAMP	-181,183	257,514
8685	Mandated Cost Reimbursement	326,395	326,395
8686	One Time Funding (estimated 1x realloc)	750,000	750,000
8691	Adjunct Faculty Parity	241,054	240,104
8692	Adjunct Office Hours	0	0
8693	Adjunct Health Costs	0	0
TOTAL STATE REVENUE		66,855,620	71,451,628

ANTELOPE VALLEY COLLEGE

2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

		2016-2017 Estimated Actuals	2017-2018 Adopted Budget
8811	Tax Allocation, Secured Roll	5,802,988	5,802,988
8812	Tax Allocation, Supp. Roll	151,236	151,236
8813	Tax Allocation, Unsecured Roll	250,487	250,487
8816	Prior Years Taxes	46,149	46,149
8818/8819	Redevelopment Apportionment Offset	426,423	0
8833/8836	Instr Contracts, Yosemite Ccd & CCE	10,000	10,000
8850/8851	AVC & CSUB Facility Rental	13,200	23,200
8860	Interest and Investment Income	0	73,408
8867	Capital Outlay Fee	0	40,000
8868	Bachelor's Degree Pilot Program Tuition	12,348	0
8872	Community Service Classes	88,985	103,985
8874	Enrollment	2,500,344	2,435,743
8876	Student Health Services	648,230	916,657
8877	Instructional/Lab Fees	47,256	53,652
8879	Transcript Charges	7,905	7,500
8880	Nonresident Tuition	432,293	358,730
8881	Parking Services-Public Transp	280,716	300,000
8882	Proctoring Services	0	0
8885/8887	Audit Refunds/Challenges/Other Fees	13,340	14,464
8889	Library Book Fines	4,589	5,348
8890	Other Local Revenues	433,018	410,000
8893	Other Local Revenue Contracts	41,572	40,000
8894	Royalty Revenue	0	0
8898	Events Local Revenue	40,168	40,000
TOTAL LOCAL REVENUE		11,251,247	11,083,549
GRAND TOTAL REVENUE		81,658,981	84,808,827

ANTELOPE VALLEY COLLEGE

2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

		2016-2017 Estimated Actuals	2017-2018 Adopted Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Instructor Salaries	13,722,920	14,139,492
1210/20/30	Educational Administrators	2,490,061	2,604,938
12/40/50/55	Counselor, Librarians & Coordinators	2,535,461	2,597,799
1300	Adjunct, Teaching	12,503,450	12,777,388
1400	Other, Non-teaching	1,822,518	2,059,606
	TOTAL ACADEMIC SALARIES	33,074,411	34,179,222
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	10,864,009	11,878,220
2150/80	CMS & Classified Administrators	3,512,653	3,286,125
2200	Regular, Instr. Aides	1,018,072	1,029,410
2300	Hourly, Non-Instr.	2,952,326	3,149,594
2400	Hrly, Instr. Aides	162,719	159,863
	TOTAL CLASSIFIED SALARIES	18,509,779	19,503,211
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	3,400,851	4,001,537
3200	PERS	2,182,585	2,718,536
3300	OASDI	1,810,253	1,859,851
3400	Health & Welfare	6,770,987	7,175,731
3500	Unemployment Ins.	48,463	60,207
3600	Workers' Comp.	846,326	868,914
3800	Alternative Retirement Plan	-3,576	0
	TOTAL EMPLOYEE BENEFITS	15,055,889	16,684,777
4000	SUPPLIES		
4100	Textbooks	10,867	10,867
4200	Books & Other Reference Mat'l	0	0
4300	Instructional Materials & Supplies	1,709,666	2,032,626
4400	Software	43,528	52,723
4500	Non-Instructional Supplies/Equip	1,822,004	2,005,366
4600	Transportation Supplies	31,367	43,173
4700	Food Supplies	0	0
		0	0
	TOTAL SUPPLIES	3,617,432	4,144,754

ANTELOPE VALLEY COLLEGE

2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

		2016-2017 Estimated Actuals	2017-2018 Adopted Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	2,324,509	2,665,216
5200	Conferences & Travel	766,284	870,602
5300	Dues & Memberships	1,634,043	1,675,567
5400	Insurance	878,878	603,279
5500	Utilities	1,590,231	1,652,980
5600	Rentals & Repairs	1,035,831	981,666
5700	Legal, Audit, Elections	992,472	635,197
5800	Other Services, Misc.	2,230,528	2,402,718
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	11,452,776	11,487,226
6000 CAPITAL OUTLAY			
6100	Site Improvement	8,840	25,000
6200	Building & Improvements	1,822,051	2,091,853
6300	Library Books	234,662	233,915
6400	Equipment	1,737,003	2,267,003
6500	Replacement Equipment	0	62,000
	TOTAL CAPITAL OUTLAY	3,802,555	4,699,770
7000 OTHER OUTGO			
7000	Other Outgo	0	0
7100	Debt Retirement	193,209	0
7310	Interfund Transfers Out	489,827	541,956
7400	Other Transfers	-50,423	198,878
7500	Student Grants & Payments	327,348	327,348
7600	Payments for Students	340,510	340,510
7900	Reserve for Expenditures	0	954,740
	TOTAL OTHER OUTGO	1,300,471	2,363,431
GRAND TOTAL EXPENDITURES		86,813,314	93,062,391

Surplus/Deficit

(5,154,333)	(8,253,565)
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SECTION 5

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

ANTELOPE VALLEY COLLEGE
2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED SUMMARY

		2016-2017 Estimated Actuals	2017-2018 Adopted Budget
<i>BEGINNING FUND BALANCE</i>		20,877,692	14,813,628
<i>REVENUE</i>			
8100-8200	Federal	13,815	11,637
8600-8700	State	53,390,587	55,721,413
8800	Local	10,494,032	10,042,906
<u>Total Revenue</u>		63,898,434	65,775,955
REVENUE PLUS BEGINNING FUND BALANCE		84,776,126	80,589,583
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	30,617,089	31,179,184
2100-2400	Classified Salaries	14,508,844	14,379,042
3100-3800	Employee Benefits	13,332,038	14,720,562
4100-4700	Supplies	1,307,495	1,437,078
5100-5800	Other Operating Costs	8,481,383	8,049,194
6100-6700	Capital Expenditures	1,083,035	1,046,282
<u>Total Expenditures</u>		69,329,884	70,811,342
7100-7600	Other Outgo	632,614	895,574
<u>Total Expenditures & Other Outgo</u>		69,962,498	71,706,915
<u>Reserves</u>			
Reserve for Contingency (Mid-Year Cuts)		0	0
Ending Fund Balance		14,813,628	8,882,668
Surplus/(Deficit)		(6,064,064)	(5,930,960)
One Time Committed Funds		(868,031)	0
Assided categorical position reserve & president's conting.		(245,333)	(400,073)
Unassigned Ending Fund Balance		13,700,264	8,482,595
<i>Unassigned Reserve %</i>		20%	12%

Revenue Assumptions:

Assumes no growth funds

Assumes 1.56% COLA in 2017-2018 only

Assumes \$750K in One time Growth funding redistribution

Expenditure Assumptions:

See Exhibit A: Budget Changes

ANTELOPE VALLEY COLLEGE
ADOPTED BUDGET SUMMARY-GENERAL FUND
3 YEAR UNRESTRICTED BUDGET PROJECTION

		2018-2019 Projected Budget	2019-2020 Projected Budget	2020-2021 Projected Budget
BEGINNING FUND BALANCE		8,882,668	4,023,770	(1,756,523)
REVENUE				
8100-8200	Federal	11,637	11,637	11,637
8600-8700	State	57,643,067	56,893,067	56,893,067
8800	Local	10,042,906	10,045,406	10,045,406
Total Revenue		67,697,609	66,950,109	66,950,109
REVENUE PLUS BEGINNING FUND BALANCE		76,580,277	70,973,880	65,193,586
EXPENDITURES				
1100-1400	Academic Salaries	31,565,976	32,031,635	32,351,952
2100-2400	Classified Salaries	14,508,511	14,639,274	14,771,345
3100-3800	Employee Benefits	15,438,848	15,557,848	15,649,757
4100-4700	Supplies	1,408,203	1,408,203	1,408,203
5100-5800	Other Operating Costs	8,354,194	8,161,694	8,664,194
6100-6700	Capital Expenditures	190,915	190,915	190,915
Total Expenditures		71,466,646	71,989,569	73,036,366
7100-7600	Other Outgo	839,861	740,834	740,834
Total Expenditures & Other Outgo		72,306,507	72,730,403	73,777,200
Ending Fund Balance		4,023,770	(1,756,523)	(8,583,613)
Surplus/(Deficit)		(4,608,898)	(5,780,293)	(6,827,090)
One Time Committed Funds		0	0	0
Assigned Aside for Categorical Salaries + Benes		(500,000)	(500,000)	(500,000)
Unassigned Ending Fund Balance		3,523,770	(2,256,523)	(9,083,613)
Unassigned Reserve %		4.9%	-3.1%	-12.3%

Assumptions:

Automotive Tech Instructor-CTE funded for half of 16-17, 17-18 & 18-19. District funded in 19-20

Electrical Tech Instructor-CTE funded for half of 16-17, 17-18 & 18-19. District funded in 19-20

Automotive Tech Instructor-CTE funded for on year in 17-18. District funded in 18-19

SECTION 6

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

ANTELOPE VALLEY COLLEGE
2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

	2016-2017 Estimated Actuals	2016-2017 Adopted Budget + Board Approved Changes		2017-2018 Adopted Budget
UNASSIGNED BEGINNING FUND BALANCE	20,877,692	19,879,692		14,813,628
REVENUE				
FEDERAL REVENUE				
8160	5,292	3,114		3,114
8290	8,523	8,523		8,523
TOTAL FEDERAL REVENUE	13,815	11,637		11,637
STATE REVENUE				
8600	0	0		
8610	41,225,718	46,345,813		43,996,455
8630	9,422,498	9,854,355		8,983,536
8686	750,000	750,000		750,000
8670	39,463	39,463		39,463
8681	1,711,855	1,468,740		1,711,855
8691	241,054	240,104		240,104
8692	0	0		0
8693	0	0		0
TOTAL STATE REVENUE	53,390,587	58,698,475		55,721,413
LOCAL REVENUE				
8811	5,802,988	5,523,301		5,802,988
8812	151,236	193,495		151,236
8813	250,487	249,199		250,487
8816	46,149	110,672		46,149
8818/8819	426,423	0		0
8850/8851	13,200	23,200		23,200
8860	0	73,408		73,408
8867	0	40,000		40,000
8868	12,348	0		0
8872	0	0		0
8874	2,500,344	2,111,051		2,435,743
8877	47,256	53,652		53,652
8879	7,905	9,906		7,500
8880	432,293	358,730		358,730
8881	280,716	300,000		300,000
8885/8887	13,340	14,464		14,464
8889	4,589	5,348		5,348
8890	423,017	150,000		400,000
8893	41,572	35,000		40,000
8894	0	0		0
8896	0	0		0
8898	40,168	28,797		40,000
8981	0	0		0
TOTAL LOCAL REVENUE	10,494,032	9,280,223		10,042,906
GRAND TOTAL REVENUE	63,898,434	67,990,335		65,775,956
REVENUE PLUS BEGINNING FUND BALANCE	84,776,126	87,870,027		80,589,584

ANTELOPE VALLEY COLLEGE
2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

		2016-2017 Estimated Actuals	2016-2017 Adopted Budget + Board Approved Changes	Budget Changes	2017-2018 Adopted Budget
EXPENDITURES					
1000	ACADEMIC SALARIES				
1100	Instructor Salaries	13,701,135	14,492,459	176,572	13,877,707
1210/20/30	Educational Administrators	2,161,829	2,616,475	12,106	2,173,935
12/40/50/55	Counselor, Librarians & Coordinators	1,451,259	1,186,108	8,127	1,459,386
1300	Adjunct, Teaching	12,446,402	11,970,395	(54,764)	12,391,638
1400	Other, Non-teaching	856,465	1,280,286	(3,768)	1,276,518
	TOTAL ACADEMIC SALARIES	30,617,089	31,545,723	138,273	31,179,184
2000	CLASSIFIED SALARIES				
2100	Regular, Non-Instr.	8,726,950	8,592,849	491,047	9,083,896
2150/80	CMS & Classified Administrators	3,173,662	2,816,415	45,971	2,862,386
2200	Regular, Instr. Aides	995,008	1,036,035	5,572	1,000,580
2300	Hourly, Non-Instr.	1,450,506	1,166,908	(178,187)	1,272,319
2400	Hrly, Instr. Aides	162,719	159,863	0	159,863
	TOTAL CLASSIFIED SALARIES	14,508,844	13,772,069	364,403	14,379,042
3000	EMPLOYEE BENEFITS				
3100	State Teachers Ret.	3,160,627	3,317,427	474,859	3,635,487
3200	PERS	1,835,939	1,678,541	508,778	2,344,717
3300	OASDI	1,575,605	1,504,453	42,004	1,617,609
3400	Health & Welfare	5,976,139	6,373,257	348,745	6,324,884
3500	Unemployment Ins.	46,051	52,163	3,123	49,174
3600	Workers' Comp.	740,987	843,880	7,703	748,690
3800	Alternative Retirement Plan	-3,311	143,985	0	0
	TOTAL EMPLOYEE BENEFITS	13,332,038	13,913,704	1,385,213	14,720,562
4000	SUPPLIES				
4100	Textbooks	0	0	0	0
4200	Books & Other Reference Mat'l	0	0	0	0
4300	Instructional Materials & Supplies	272,437	227,124	3,000	275,437
4400	Software	2,240	2,723	0	2,723
4500	Non-Instructional Supplies/Equip	1,001,451	1,136,591	9,500	1,123,246
4600	Transportation Supplies	31,367	35,673	0	35,673
4700	Food Supplies	0	0	0	0
	TOTAL SUPPLIES	1,307,495	1,402,110	12,500	1,437,078
5000	OTHER OPERATING EXP				
5100	Consultants	519,027	575,418	10,820	576,686
5200	Conferences & Travel	333,893	308,372	0	368,972
5300	Dues & Memberships	1,012,725	982,356	27,000	973,118
5400	Insurance	878,878	697,387	(130,129)	603,279
5500	Utilities	1,576,752	1,779,749	96,480	1,638,154
5600	Rentals & Repairs	1,005,337	856,553	(79,530)	930,623
5700	Legal, Audit, Elections	992,472	231,234	67,000	635,197
5800	Other Services, Misc.	2,162,298	2,258,731	160,867	2,323,165
5900	Other Support	0	0	0	0
	TOTAL OTHER OPER EXP	8,481,383	7,689,800	152,508	8,049,194
6000	CAPITAL OUTLAY				
6100	Site Improvement	8,840	0	25,000	25,000
6200	Building & Improvements	334,099	334,099	(129,541)	103,902
6300	Library Books	93,630	103,915	75,000	178,915
6400	Equipment	646,466	994,371	30,000	676,466
6500	Equipment Replacement	0	0	62,000	62,000
	TOTAL CAPITAL OUTLAY	1,083,035	1,432,385	62,459	1,046,282

ANTELOPE VALLEY COLLEGE
2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

		2016-2017 Estimated Actuals	2016-2017 Adopted Budget + Board Approved Changes	Budget Changes	2017-2018 Adopted Budget
EXPENDITURES					
7000	OTHER OUTGO				
7000	Other Outgo	0	0	0	0
7100	Debt Retirement	193,209	510,994	(510,994)	0
7310	Interfund Transfers Out	489,827	541,956	0	541,956
7400	Other Transfers	-50,423	198,878	0	198,878
7500	Student Grants & Payments	0	0	0	0
7600	Payments for Students	0	0	0	0
7900	Reserve for Expenditures	0	590,997	154,740	154,740
TOTAL OTHER OUTGO		632,614	1,842,825	(356,254)	895,574
GRAND TOTAL EXPENDITURES		69,962,498	71,598,616	1,759,102	71,706,915

<i>Total Ending Fund Balance</i>	14,813,628	16,271,411		8,882,668
<i>Surplus/(Deficit)</i>	(6,064,064)	(3,608,281)		(5,930,959)
<i>One Time Committed Funds</i>	<i>(868,031)</i>	<i>(868,031)</i>		-
<i>Assigned Aside for Categorical Salaries + Benes</i>	<i>(245,333)</i>	<i>(245,333)</i>		<i>(400,073)</i>
<i>President's Emergency Contingency Reserve</i>				
<i>Unassigned Ending Fund Balance</i>	13,700,264	15,158,047		8,482,595
<i>Reserve %</i>	21%	23%		12%
<i>Unassigned Reserve %</i>	20%	21%		12%

SECTION 7

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

ANTELOPE VALLEY COLLEGE

2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND RESTRICTED SUMMARY

		2016-2017 Estimated Actuals	2017-2018 Adopted Budget
<i>BEGINNING FUND BALANCE</i>		4,530,023	5,439,755
 <i>REVENUE</i>			
8100-8200	Federal	3,538,299	2,262,014
8600-8700	State	13,465,033	16,230,215
8800	Local	757,215	1,040,642
<u>Total Revenue</u>		17,760,547	19,532,871
REVENUE PLUS BEGINNING FUND BALANCE		22,290,570	24,972,625
 <i>EXPENDITURES</i>			
1100-1400	Academic Salaries	2,457,322	3,000,039
2100-2400	Classified Salaries	4,000,935	5,124,169
3100-3800	Employee Benefits	1,723,851	1,964,215
4100-4700	Supplies	2,309,937	2,707,676
5100-5800	Other Operating Costs	2,971,392	3,438,032
6100-6700	Capital Expenditures	2,719,520	3,653,488
<u>Total Expenditures</u>		16,182,958	19,887,618
7100-7600	Other Outgo	667,857	1,467,857
<u>Total Expenditures & Other Outgo</u>		16,850,816	21,355,476
<i>Ending Fund Balance</i>		5,439,755	3,617,150
 Surplus/Deficit		 909,731	 (1,822,605)

SECTION 8

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

ANTELOPE VALLEY COLLEGE

**2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

		2016-2017 Estimated Actuals	2017-2018 Adopted Budget
BEGINNING FUND BALANCE		4,530,023	5,439,755
FEDERAL REVENUE			
8121	Federal College Work Study	291,174	291,174
8140	Tanf - Federal (50%)	87,269	0
8159	PELL Admin. Allowance	40,700	40,700
8170	Vocation Technical Education	537,577	537,513
8171	Career Tech	43,748	41,592
8181	TAFT/STEM Grant	1,682,927	216,063
8201	Title V First Year Experience	584,904	879,960
8203	Trio Grant	270,000	255,011
8290	Misc Federal Income	0	0
TOTAL FEDERAL REVENUE		3,538,299	2,262,014
STATE REVENUE			
8611	Basic Skills	195,856	213,882
8612	California Apprenticeship Initiative (CAI) Grant	0	500,000
8615	Enrollment Fee Financial Asst.	218,491	201,751
8616	BFAP Administration	567,880	582,676
8619	Inmate Education Pilot Program	303,462	0
8621	CA Career Pathways Trust Grant	709,685	1,331,728
8624	EOPS	965,033	916,781
8625	CARE	291,402	283,527
8626	Disabled Student Progr Svcs	818,627	756,523
8627	CalWorks	992,263	967,037
8628	Student Success & Support Program (SSSP)	2,663,781	2,820,757
8631	DPSS CalWorks	223,428	223,428
8632	Strong Workforce Development 60% District Share	562,494	1,777,165
8632	Strong Workforce Development 40% Region Share	255,422	440,608
8634	CTE Data Unlocked Initiative	1,231	48,769
8635	Nursing Enrollment	154,000	154,000
8636	AB86 Adult Education	52,050	0
8638	Student Equity	2,321,697	3,169,485
8639	Baccalaureate Degree Program	0	0
8640	Tanf - State (50%)	87,269	0
8644	Quality Improvement STEP	10,822	0
8649	Air Quality Management District	80,000	80,000
8655	Instructional Block Grant	884,334	394,760
8657	Staff Diversity	60,567	50,000
8660	Interest	58,897	58,897
8663	Foster Parent Training Program	118,055	109,284
8664	Santa Barbara CCD CTE Enhancement	104,230	0
8665	Employment Training Panel	79,298	0
8682	State Lottery Proceeds-Prop 20	565,654	565,248
8683	Department of Corrections	-26,106	0
8684	RAMP	-181,183	257,514
8685	Mandated Cost Reimbursement	326,395	326,395
8690	Other State Revenues	0	0
TOTAL STATE REVENUE		13,465,033	16,230,215
LOCAL REVENUE			
8833/8836	Instr Contracts, Yosemite Ccd & CCE	10,000	10,000
8860	Interest and Investment Income	0	0
8871/8872	Community Service & CCD Classes	88,985	103,985
8876	Student Health Services	648,230	916,657
8882	Proctoring Services	0	0
8890	Other Local Revenues	10,000	10,000
TOTAL LOCAL REVENUE		757,215	1,040,642
GRAND TOTAL REVENUE		17,760,547	19,532,871
REVENUE PLUS BEGINNING FUND BALANCE		22,290,570	24,972,625

ANTELOPE VALLEY COLLEGE

2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL

		2016-2017 Estimated Actuals	2017-2018 Adopted Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Teachers Salaries	21,785	261,785
1210/20/30	Educational Administrators	328,232	431,003
12/40/50/55	Counselor, Librarians & Coordinators	1,084,202	1,138,412
1300	Adjunct, Teaching	57,048	385,750
1400	Other, Non-teaching	966,054	783,088
	TOTAL ACADEMIC SALARIES	2,457,322	3,000,039
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	2,137,060	2,794,324
2150/80	CMS & Classified Administrators	338,991	423,739
2200	Regular, Instr. Aides	23,064	28,831
2300	Hourly, Non-Instr.	1,501,820	1,877,275
2400	Hrly, Instr. Aides	0	0
	TOTAL CLASSIFIED SALARIES	4,000,935	5,124,169
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	240,223	366,050
3200	PERS	346,646	373,819
3300	OASDI	234,648	242,242
3400	Health & Welfare	794,847	850,847
3500	Unemployment Ins.	2,413	11,033
3600	Workers' Comp.	105,339	120,224
3800	Alternative Retirement Plan	-265	0
	TOTAL EMPLOYEE BENEFITS	1,723,851	1,964,215
4000	SUPPLIES		
4100	Textbooks	10,867	10,867
4200	Books & Other Reference Mat'l	0	0
4300	Instructional Materials & Supplies	1,437,229	1,757,189
4400	Software	41,288	50,000
4500	Non-Instructional Supplies/Equip	820,553	882,120
4600	Transportation Supplies	0	7,500
4700	Food Supplies	0	0
	TOTAL SUPPLIES	2,309,937	2,707,676

ANTELOPE VALLEY COLLEGE

**2017-2018 ADOPTED BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

		2016-2017 Estimated Actuals	2017-2018 Adopted Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	1,805,482	2,088,530
5200	Conferences & Travel	432,391	501,630
5300	Dues & Memberships	621,318	702,449
5400	Insurance	0	0
5500	Utilities	13,478	14,826
5600	Rentals & Repairs	30,494	51,043
5700	Legal, Audit, Elections	0	0
5800	Other Services, Misc.	68,229	79,552
5804	Borrowing Interest Expense	0	0
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	2,971,392	3,438,032
6000	CAPITAL OUTLAY		
6100	Site Improvement	0	0
6200	Building & Improvements	1,487,951	1,987,951
6300	Library Books	141,032	75,000
6400	Equipment	1,090,537	1,590,537
6500	Equipment Replacement	0	0
	TOTAL CAPITAL OUTLAY	2,719,520	3,653,488
7000	OTHER OUTGO		
7000	Other Outgo	0	0
7100	Debt Retirement	0	0
7310	Interfund Transfers Out	0	0
7400	Other Transfers	0	0
7500	Student Grants & Payments	327,348	327,348
7600	Payments for Students	340,510	340,510
7900	Reserve for Expenditures	0	800,000
	TOTAL OTHER OUTGO	667,857	1,467,857
GRAND TOTAL EXPENDITURES		16,850,816	21,355,476
Ending Fund Balance		5,439,755	3,617,150
Surplus/Deficit		909,731	(1,822,605)

SECTION 9

CAPITAL OUTLAY PROJECT FUNDS

ANTELOPE VALLEY COLLEGE

FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
 (Includes Scheduled Maintenance, Redevelopment Prop 39 Energy)
ADOPTED BUDGET
2017-2018

2016-2017 Estimated Actuals	2017-2018 Adopted Budget
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Beginning Fund Balance	4,922,180	3,895,273
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REVENUE

8650	Proposition 39: Clean Energy	528,833	400,230
8652	State Scheduled Maintenance	993,619	394,760
8818	Pentalty, Interest & Deliq Taxes	39,699	0
8860	Interest	14,342	25,500
8890	Other Local Revenues	0	0
8891	Lancaster Redevelopment	1,278,845	1,278,845
8892	Palmdale Redevelopment	629,011	629,011
8897	Non Resident Cap X Fee	26,917	26,917

Total Revenue	3,511,266	2,755,262
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Total Beginning Balance and Revenue	8,433,446	6,650,536
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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	4,538,173	6,233,290

Total Expenditures	0	0
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7100-7600	Other Outgo	0	0
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Total Expenditures & Other Outgo	4,538,173	6,233,290
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Ending Fund Balance	3,895,273	417,245
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ANTELOPE VALLEY COLLEGE

FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
(Includes Scheduled Maintenance, Redevelopment Prop 39 Energy)
ADOPTED BUDGET
2017-2018

DETAIL OF BOND PROJECTS

2016-2017 Estimated Actuals	2017-2018 Adopted Budget
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Beginning Balance	4,922,180	3,895,273
<i>REVENUE</i>		
8650 Proposition 39: Clean Energy	528,833	400,230
8652 State Scheduled Maintenance	993,619	394,760
8818 Pentalty, Interest & Deliq Taxes	39,699	0
8860 Interest	14,342	25,500
8890 Other Local Revenues	0	0
8891 Lancaster Redevelopment	1,278,845	1,278,845
8892 Palmdale Redevelopment	629,011	629,011
8897 Non Resident Cap X Fee	26,917	26,917
<u>Total Revenue</u>	3,511,266	2,755,262
<u>Total Beginning Balance and Revenue</u>	8,433,446	6,650,536

ANTELOPE VALLEY COLLEGE

FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
(Includes Scheduled Maintenance, Redevelopment Prop 39 Energy)
ADOPTED BUDGET
2017-2018

2016-2017	2017-2018
Estimated	Adopted
Actuals	Budget

EXPENDITURES			FUNDING SOURCE
Existing Palmdale Center Rental	608,640	47,690	Palmdale Redevelopment
New Palmdale Center Rental	883,395	920,318	Palmdale Redevelopment
Enterprise System	375,640	299,360	Lancaster Redevelopment
Campus Safety Camera System	11,442	138,558	Lancaster Redevelopment
Central Plant Energy Project Payment	544,369	0	Lancaster Redevelopment
Solar Panel Maintenance	18,348	39,140	Lancaster Redevelopment
Learning Center Mold Abatement	55,078	0	Lancaster Redevelopment
Foxfield Improvements	0	1,000,000	Lancaster Redevelopment
Foxfield Improvements	9,135	1,395,290	Lancaster Land Sale Proceeds
Palmdale Regional Airport	2,060	0	Lancaster Land Sale Proceeds
Student Lounge Renovation	0	0	14-15 Scheduled Maintenance
ME/APL Build Stem Lab Mod	48,109	0	15-16 Scheduled Maintenance
ME HVAC	422,935	34,392	15-16 Scheduled Maintenance
Exterior Lighting Replacement Project	97,624	186,665	16-17 Scheduled Maintenance
Utility Valve & Piping Repair Project	686	146,946	16-17 Scheduled Maintenance
Campus Wide Restrooms Renovation	31,106	83,626	16-17 Scheduled Maintenance
Campus Wide Boiler Replacement	9,144	290,856	16-17 Scheduled Maintenance
HVAC Equipment Replace TE2	46,319	17,300	16-17 Scheduled Maintenance
Exterior Door Hardware Rpr/Rplce	53,346	0	16-17 Scheduled Maintenance
Central Plant VFD Pumps Upgrade	0	30,000	16-17 Scheduled Maintenance
Misc Capital Projects to be Assigned	0	394,760	17-18 Scheduled Maintenance
Prop 39 LED Exterior Lighting Year 2	0	18,725	State Prop 39 Energy
Prop 39 LED Exterior Lighting Year 3	221,887	82,057	State Prop 39 Energy
Prop 39 LED Exterior Lighting Year 4	13,500	412,582	State Prop 39 Energy
Prop 39 Year 5 Project Set Aside	0	400,230	State Prop 39 Energy
Campus Roadways	5,761	64,982	15-16 1x Mandated Costs
AVC Message Sign Concrete Build	116,718	211,155	15-16 1x Mandated Costs
Admin Bldg Remodel & Firesafe Cabinets	487,480	0	15-16 1x Mandated Costs
Basketball Floor Replacement	195,797	0	15-16 1x Mandated Costs
Foundation Remodel & Furniture	15,785	0	15-16 1x Mandated Costs
Replace Gym Boiler	3,612	0	15-16 1x Mandated Costs
Parking Lot Lighting	41,419	0	15-16 1x Mandated Costs
CDC Shade Structure	103,579	0	15-16 1x Mandated Costs
BE306 Office Remodel	21,336	10,399	15-16 1x Mandated Costs
Street Sweeper	86,172	0	15-16 1x Mandated Costs
District Furniture	1,500	0	15-16 1x Mandated Costs
Final Measure R Audit	0	0	15-16 1x Mandated Costs
Bid Advertisements/Appraisal	425	2,875	15-16 1x Mandated Costs
Campus Infrastructure Upgrade	5,825	5,386	15-16 1x Mandated Costs
Total Expenditures	4,538,173	6,233,290	
Ending Fund Balance	3,895,273	417,245	

ANTELOPE VALLEY COLLEGE

**FUND 42.0: REVENUE BOND CONSTRUCTION
(Includes Measure R and Lease Revenue Bonds)
ADOPTED BUDGET
2017-2018**

2016-2017 Estimated Actuals	2017-2018 Adopted Budget
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<i>Beginning Fund Balance</i>	13,637,145	132,596,783
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REVENUE

8860 Interest	118,065	312,612
8890 Other Local Revenues	0	0
8653 Lease Revenue Bonds	10,634,122	0
8941 Proceeds from Sale of G.O Bond	150,488,263	0
8980 Transfers In	0	0

<u>Total Revenue</u>	161,240,450	312,612
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<u>Total Beginning Balance and Revenue</u>	174,877,596	132,909,395
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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	42,281,665	47,211,542

<u>Total Expenditures</u>	42,281,665	47,211,542
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7100-7600 Other Outgo	0	0
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<u>Total Expenditures & Other Outgo</u>	42,281,665	47,211,542
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<i>Ending Fund Balance</i>	132,595,930	85,697,853
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ANTELOPE VALLEY COLLEGE

**FUND 42.0: REVENUE BOND CONSTRUCTION
(Includes Measure R and Lease Revenue Bonds)
ADOPTED BUDGET
2017-2018**

DETAIL OF BOND PROJECTS

2016-2017 Estimated Actuals	2017-2018 Adopted Budget
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Beginning Balance	13,638,245	132,596,783
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REVENUE

8860 Interest	117,817	312,612
8653 Lease Revenue Bonds	10,634,122	0
8941 Proceeds from Sale of G.O Bond	150,488,263	0
8980 Transfers In	0	0

Total Revenue	161,240,202	312,612
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Total Beginning Balance and Revenue	174,878,448	132,909,395
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EXPENDITURES

FUNDING SOURCE

Central Plant Payoff	6,007,138	0	Measure AV
Debt Defeasement & Series A Cost of Issuance	26,609,652	0	Measure AV
Endowment Set Aside	0	15,000,000	Measure AV
ITS Projects	528,778	2,245,222	Measure AV
Planning & Coordination	0	624,000	Measure AV
General Conditions & Logistics	0	1,250,000	Measure AV
EIR for AVC Lancaster Campus Master Plan	0	300,000	Measure AV
Campus Project Planning	89,991	0	Measure AV
Campus Architectural Design Standards	354,960	0	Measure AV
Campus Infrastructure-Phase I	14,756	5,185,244	Measure AV
Phase I Swing Space	50,644	249,356	Measure AV
Academic Commons	236,573	2,443,310	Measure AV
Career Tech Ed Bldg & T503/504 Relocation	21,137	718,863	Measure AV
Student Services Building	52,059	831,941	Measure AV
J-12/30th Main Entrance	486	7,149,514	Measure AV
Community Center Building	109,084	1,180,916	Measure AV
Student Ctr Bldg/TE1, TE2, SS, ME, OF2 Demo	19,225	124,775	Measure AV
Gym Renovation	75,248	121,752	Measure AV
Modular Field House	16,045	183,955	Measure AV
Palmdale Center Expansion	2,662,528	4,015,522	Measure AV
Palmdale Renovations, Including Bookstore	4,264,204	5,587,171	Lease Rev Bond
Virtual Sciences Laboratory Audio Visual	1,169,158	0	Lease Rev Bond

Total Expenditures	42,281,665	47,211,542
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Ending Fund Balance	132,596,783	85,697,853
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ANTELOPE VALLEY COLLEGE

BOND INTEREST AND REDEMPTION FUND
ADOPTED BUDGET
2017-2018

2016-2017 Estimated Actuals	2017-2018 Adopted Budget
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<i>Beginning Fund Balance</i>		5,827,463	15,407,577
REVENUE			
8600	State Revenue	0	0
8800	Local Revenue	17,342,068	13,137,153
<u>Total Revenue</u>		17,342,068	13,137,153
<u>Total Beginning Balance and Revenue</u>		23,169,531	28,544,730
EXPENDITURES			
1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	0	0
5100-5800	Other Operating Costs	0	0
6100-6700	Capital Expenditures	0	0
<u>Total Expenditures</u>		0	0
7100-7600	Other Outgo	7,761,954	13,079,237
<u>Total Expenditures & Other Outgo</u>		7,761,954	13,079,237
<i>Ending Fund Balance</i>		15,407,577	15,465,493

SECTION 10

BOOKSTORE AND CAFETERIA

ANTELOPE VALLEY COLLEGE

**AUXILIARY SERVICES
ADOPTED BUDGET
2017-2018**

2016-2017 Estimated Actuals Bookstore	2016-2017 Estimated Actuals Cafeteria	2016-2017 Combined Auxiliary Services Estimated Actuals
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Beginning Fund Balance	1,000,777	(31,187)	969,590
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REVENUE

Gross Income	2,867,276	507,657	3,374,933
Less Cost of Sales	2,026,521	197,950	2,224,471
<i>Net Income from Sales</i>	840,755	309,707	1,150,462

Other Income	11,946	0	11,946
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Total Revenue	852,701	309,707	1,162,408
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Total Beginning Balance and Revenue	1,853,478	278,520	2,131,998
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EXPENDITURES

1100-1400 Academic Salaries	0	0	0
2100-2400 Classified Salaries	534,089	260,072	794,161
3100-3800 Employee Benefits	191,977	61,222	253,199
4100-4700 Supplies	12,385	10,868	23,253
5100-5800 Other Operating Costs	192,368	34,723	227,091
6100-6700 Capital Expenditures	0	0	0

Total Expenditures	930,818	366,885	1,297,703
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7100-7600 Other Outgo	0	0	0
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Total Expenditures & Other Outgo	930,818	366,885	1,297,703
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Transfer to Cafeteria			0
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Ending Fund Balance	922,660	(88,365)	834,294
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Surplus/Deficit	(78,117)	(57,178)	(135,296)
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ANTELOPE VALLEY COLLEGE

**AUXILIARY SERVICES
ADOPTED BUDGET
2017-2018**

2017-2018 Adopted Budget Bookstore	2017-2018 Adopted Budget Cafeteria	2017-2018 Combined Auxiliary Services Adopted Budget
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<i>Beginning Fund Balance</i>	922,660	(88,365)	834,294
REVENUE			
Gross Income	2,977,215	522,886	3,500,101
Less Cost of Sales	2,104,223	203,888	2,308,112
<i>Net Income from Sales</i>	872,992	318,998	1,191,990
Other Income	10,000	25,000	35,000
<u>Total Revenue</u>	882,992	343,998	1,226,990
<u>Total Beginning Balance and Revenue</u>	1,805,651	255,633	2,061,284
			10,567
EXPENDITURES			
1100-1400 Academic Salaries	0	0	0
2100-2400 Classified Salaries	560,793	273,076	833,869
3100-3800 Employee Benefits	201,576	64,283	265,859
4100-4700 Supplies	5,000	10,868	15,868
5100-5800 Other Operating Costs	200,000	34,723	234,723
6100-6700 Capital Expenditures	0	0	0
<u>Total Expenditures</u>	967,369	382,950	1,350,318
7100-7600 Other Outgo	0	0	0
<u>Total Expenditures & Other Outgo</u>	967,369	382,950	1,350,318
Transfer to Cafeteria			0
<i>Ending Fund Balance</i>	838,283	(127,317)	710,966
Surplus/Deficit	(84,377)	(38,952)	(123,329)

SECTION 11

CHILD DEVELOPMENT FUND

ANTELOPE VALLEY COLLEGE

CHILD DEVELOPMENT CENTER

ADOPTED BUDGET

2017-2018

2016-2017 Estimated Actuals	2017-2018 Adopted Budget
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<i>Beginning Fund Balance</i>	0	0
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REVENUE

8620	California State Preschool	440,848	449,983
8645	State	0	0
8860	Interest Income	180	500
8871	Local	128,027	140,830
8980	Transfers In	<u>102,715</u>	<u>154,843</u>

<u>Total Revenue</u>	671,771	746,156
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<u>Total Beginning Balance and Revenue</u>	671,771	746,156
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EXPENDITURES

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	480,501	504,526
3100-3800	Employee Benefits	175,892	196,630
4100-4700	Supplies	11,862	25,000
5100-5800	Other Operating Costs	3,517	20,000
6100-6700	Capital Expenditures	0	0

<u>Total Expenditures</u>	671,771	746,156
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7100-7600	Other Outgo	0	0
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<u>Total Expenditures & Other Outgo</u>	671,771	746,156
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<i>Ending Fund Balance</i>	<u>0</u>	<u>0</u>
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SECTION 12

PARKING FUND

ANTELOPE VALLEY COLLEGE

**PARKING FUND*
ADOPTED BUDGET
2017-2018**

	2016-2017 Estimated Actuals	2017-2018 Adopted Budget
<i>Beginning Fund Balance</i>	0	0
<u>REVENUE</u>		
8881 Local	280,716	300,000
<u>Total Revenue</u>	280,716	300,000
REVENUE PLUS BEGINNING FUND BALANCE	280,716	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	12,483	50,000
5100-5800 Other Operating Costs	268,233	250,000
6100-6700 Capital Expenditures	0	0
<u>Total Expenditures</u>	280,716	300,000
7100-7600 Other Outgo	0	0
<u>Total Expenditures & Other Outgo</u>	280,716	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

ADOPTED BUDGET

2017-2018

2016-2017 Estimated Actuals	2017-2018 Adopted Budget
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<i>Beginning Fund Balance</i>	752,721	861,108
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REVENUE

8100-8200 Federal Revenue	32,770,406	32,770,406
8600-8700 State Revenue	2,926,541	3,128,258
8800 Local	54,163	54,163
8860 Interest	0	0

<u>Total Revenue</u>	35,751,110	35,952,827
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<u>Total Beginning Balance and Revenue</u>	36,503,831	36,813,935
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EXPENDITURES

32300 Federal Pell Student Grants	24,010,265	24,250,367
32310 Federal Stafford Loans	8,411,801	8,495,919
32320 Federal SEOG	374,558	378,304
32601 State FT Student Success Grant	531,600	738,633
32600 State Cal Grants	2,314,500	2,337,645

<u>Total Expenditures</u>	35,642,723	36,200,868
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<i>Ending Fund Balance</i>	861,108	613,067
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ANTELOPE VALLEY COLLEGE

STUDENT REPRESENTATION FEE
ADOPTED BUDGET
2017-2018

2016-2017 Estimated Actuals	2017-2018 Adopted Budget
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<i>Beginning Fund Balance</i>	270,327	298,532
REVENUE		
8884 Fees Collected	35,395	35,395
8860 Interest	1,476	500
<u>Total Revenue</u>	36,871	35,895
<u>Total Beginning Balance and Revenue</u>	307,198	334,427
EXPENDITURES		
1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	0	0
3100-3800 Employee Benefits	0	0
4100-4700 Supplies	119	15,000
5100-5800 Other Operating Costs	8,547	35,000
6100-6700 Capital Expenditures	0	0
<u>Total Expenditures</u>	8,666	50,000
7100-7600 Other Outgo	0	0
<u>Total Expenditures & Other Outgo</u>	8,666	50,000
<i>Ending Fund Balance</i>	298,532	284,427

ANTELOPE VALLEY COLLEGE

OTHER TRUST AND AGENCY FUNDS CO-CURRICULAR
ADOPTED BUDGET
2017-2018

2016-2017 Estimated Actuals	2017-2018 Adopted Budget
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<i>Beginning Fund Balance</i>		52,266	58,635
REVENUE			
8800	Local	296,345	296,345
8860	Interest	214	154
<u>Total Revenue</u>		296,559	296,499
<u>Total Beginning Balance and Revenue</u>		348,825	355,134
EXPENDITURES			
1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	0	0
5100-5800	Other Operating Costs	0	0
6100-6700	Capital Expenditures	0	0
<u>Total Expenditures</u>		0	0
7100-7600	92004: Scholarships-Local	287,957	295,156
7100-7600	90304: Scholarshare-Local	2,233	2,289
<u>Total Other Outgo</u>		290,190	297,445
<u>Total Expenditures & Other Outgo</u>		290,190	297,445
<i>Ending Fund Balance</i>		58,635	57,689

SECTION 14

***APPROPRIATIONS LIMIT
WORKSHEET***

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2017-2018

DISTRICT NAME: Antelope Valley College
DATE: 09/11/17

I.	2017-18 Appropriations Limit:			
A.	2015-16 Appropriations Limit		\$	<u>64,517,087</u>
B.	2016-17 Price Factor:	<u>1.0369</u>		
C.	Population factor:			
	1 2015-16 Second Period Actual FTES	<u>11,656.96</u>		
	2 2016-17 Second Period Actual FTES	<u>10,567.00</u>		
	3 2017-18 Population change factor	<u>0.9065</u>		
	(line C.2. divided by line C.1.)			
D.	2016-17 Limit adjusted by inflation and population factors		\$	<u>60,642,826</u>
	(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	<u>0</u>		
	3 Total adjustments - increase			
	Sub-Total		\$	<u>-</u>
F.	Adjustments to decrease limit:			
	1 Transfers out of financial responsibility	\$ -		
	2 Temporary voter approved increases	<u>0</u>		
	3 Total adjustments - decrease		\$	<u>-</u>
G.	2017-18 Appropriations Limit		\$	<u>60,642,826</u>
II.	2017-18 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		\$	<u>53,902,018</u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			<u>38,200</u>
C.	Local Property taxes			<u>6,702,608</u>
D.	Estimated excess Debt Service taxes			<u>-</u>
E.	Estimated Parcel taxes, Square Foot taxes, etc.			<u>-</u>
F.	Interest on proceeds of taxes			<u>-</u>
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			<u>-</u>
H.	2016-17 Appropriations Subject to Limit		\$	<u>60,642,826</u>

SECTION 15

***EDUCATION PROTECTION
ACCOUNT***

