



ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

2023-2024 ADOPTED BUDGET



Dr. Jennifer Zellet, Superintendent/President
Shaminder Brar, Assistant Superintendent
Vice President of Administrative Services

September 11, 2023

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 COLLEGE
2023-2024 ADOPTED BUDGET NARRATIVE**

2022-2023 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 \$250,000 from 2012-2018. In November 2016, California voters approved Proposition 55, which extended the personal income tax portion of Proposition 30 through 2030. The EPA funds were 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.

Higher Education Emergency Relief Funds (HEERF)

HEERF I - The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

“The Coronavirus Aid, Relief, and Economic Security Act or, CARES Act, was passed by Congress on March 27th, 2020. This bill allotted \$2.2 trillion to provide fast and direct economic aid to the American people negatively impacted by the COVID-19 pandemic. Of that money, approximately \$14 billion was given to the Office of Postsecondary Education as the Higher Education Emergency Relief Fund, or HEERF.” – U.S. Department of Education - Office of Postsecondary Education HEERF I Information

HEERF I Allocations

Antelope Valley College Allocation: \$10,887,536

Institutional Aid: \$5,122,845

Minority Serving Institution: \$641,845

Student Aid: \$5,122,846

AVC allocated \$55 per enrolled credit unit for Pell eligible students and \$35 per enrolled credit unit for students not eligible for Pell.

Higher Education Emergency Relief Funds (HEERF) continued

HEERF II - Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)

“The Higher Education Emergency Relief Fund II (HEERF II) is authorized by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), Public Law 116-260, signed into law on Dec. 27, 2020. In total, the CRRSAA authorizes \$81.88 billion in support for education, in addition to the \$30.75 billion expeditiously provided last spring through the Coronavirus Aid, Recovery, and Economic Security (CARES) Act, Public Law 116-136.”

– U.S. Department of Education - Office of Postsecondary Education HEERF II Information

HEERF II Allocations

Antelope Valley College Allocation: \$22,729,960

Institutional Aid: \$16,457,850

Minority Serving Institution: \$1,149,264

Student Aid: \$5,122,846

AVC allocated the HEERF II funds to all Spring Semester 2021 and Summer Semester 2021 students that were enrolled at the time of disbursement except for incarcerated students. The awards were based on the following table:

Units Enrolled	Eligible for Pell	Not Eligible for Pell
Full-Time Enrollment (12 or more units)	\$2,000.00	\$1,000.00
Three-Quarter Time Enrollment (9-11.9 units)	\$1,500.00	\$750.00
Half-Time Enrollment (6-8.9 units)	\$1,000.00	\$500.00
Less than Half Time Enrollment (.5 units-5.9 units)	\$500.00	\$250.00
Non Credit Classes	\$250.00	\$125.00

Higher Education Emergency Relief Funds (HEERF) continued

HEERF III - American Rescue Plan Act (ARP)

“The Higher Education Emergency Relief Fund III (HEERF III) is authorized by the American Rescue Plan (ARP), Public Law 117-2, signed into law on March 11, 2021, providing \$39.6 billion in support to institutions of higher education to serve students and ensure learning continues during the COVID-19 pandemic. ARP funds are in addition to funds authorized by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), Public Law 116-260 and the Coronavirus Aid, Recovery, and Economic Security (CARES) Act, Public Law 116-136. Emergency funds available to institutions and their students under all emergency funds total \$76.2 billion.” – U.S. Department of Education - Office of Postsecondary Education

HEERF III Allocations

Antelope Valley College Allocation: \$39,915,987

Institutional Aid: \$18,840,730

Minority Serving Institution: \$1,956,889

Student Aid: \$19,118,368

AVC allocated the HEERF III funds to all Fall Semester 2021 and Spring Semester 2022 students that were enrolled at the time of disbursement except for incarcerated students. The awards were based on the following table:

Units Enrolled	Pell Grant Eligible Students	Non Pell Grant Eligible Students
Full-Time Enrollment (12 or more units)	\$1,250.00	\$1,250.00
Three-Quarter Time Enrollment (9-11.9 units)	\$1,100.00	\$1,100.00
Half-Time Enrollment (6-8.9 units)	\$950.00	\$950.00
Less than Half Time Enrollment (.5 units-5.9 units)	\$350.00	\$0.00
Non Credit Classes	\$175.00	\$0.00

Higher Education Emergency Relief Funds (HEERF) continued

AVC allocated the HEERF III funds to all Spring Semester 2023 students that were enrolled at the time of disbursement except for incarcerated students. The awards were based on the following table:

Units Enrolled	Pell Grant Eligible Students	Non Pell Grant Eligible Students
Full-Time Enrollment (12 or more units)	\$1,250.00	\$1,250.00
Three-Quarter Time Enrollment (9.1-11.9 units)	\$1,100.00	\$1,100.00
Half-Time Enrollment (7-9 units)	\$950.00	\$950.00
Less than Half Time Enrollment (.5 units-6.9 units)	\$350.00	\$350.00
Noncredit Classes	\$175.00	\$0.00

AVC has disbursed \$44.3M in HEERF emergency grants to students to date.

COVID-19 RESPONSE BLOCK GRANTS

"The 2020-21 Budget Act provides California Community College districts with federal and state relief funds in the form of a \$120 million COVID-19 Block Grant (block grant). The block grant is comprised of \$66.255 million from one-time Proposition 98 funds and \$53.975 million from the federal Coronavirus Relief Fund (CRF), a component of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The funds should be used on activities that directly support student learning, continuity of education, and mitigate learning loss related to COVID-19. In addition, the Legislature intended for these funds to be used to prioritize services for underrepresented students." - COVID-19 Response Block Grant – Funding Information and Requirements

Antelope Valley College Federal Allocation - CRF: \$538,262

Antelope Valley College State Allocation: \$660,723

California Community College COVID-19 Recovery Block Grant

“Budget trailer bill, AB 182 (2022) includes a one-time \$650 million block grant for districts to address issues related to the COVID-19 pandemic. The funds are intended to be used on activities that directly support community college students and mitigate learning losses related to the impacts of the COVID-19 pandemic. Community college districts should prioritize the use of these one-time funds for purposes, including, but not limited to, professional development, technology infrastructure, developing open education resources and zero-textbook-cost degrees, and supporting the mental health and wellness needs of students and staff.”

Antelope Valley College’s allocation was \$5,861,918.

2023-2024 Adopted Budget

The Adopted Budget was developed using assumptions in the Enacted 2023-24 Budget.

Revenue Budget Assumptions:

Student Centered Funding Formula (SCFF)

- SCFF Stability – FY 2022-23 Total Computational Revenue (TCR) + COLA
- TCR Deficit – 2.2926%
- SCFF COLA - 8.22%
- FTES - FY 2022-23 320 Annual – 9,002

Expenditure Budget Assumptions:

- Negotiated schedule increases
- Step & Column Increases
- Pension Rate Increases
 - CalPERS – Up from 25.37% in 2022-23 to 26.68% in 2023-24
 - CalSTRS – No change - 19.10% in 2023-24
- Resource allocation funding proposed.

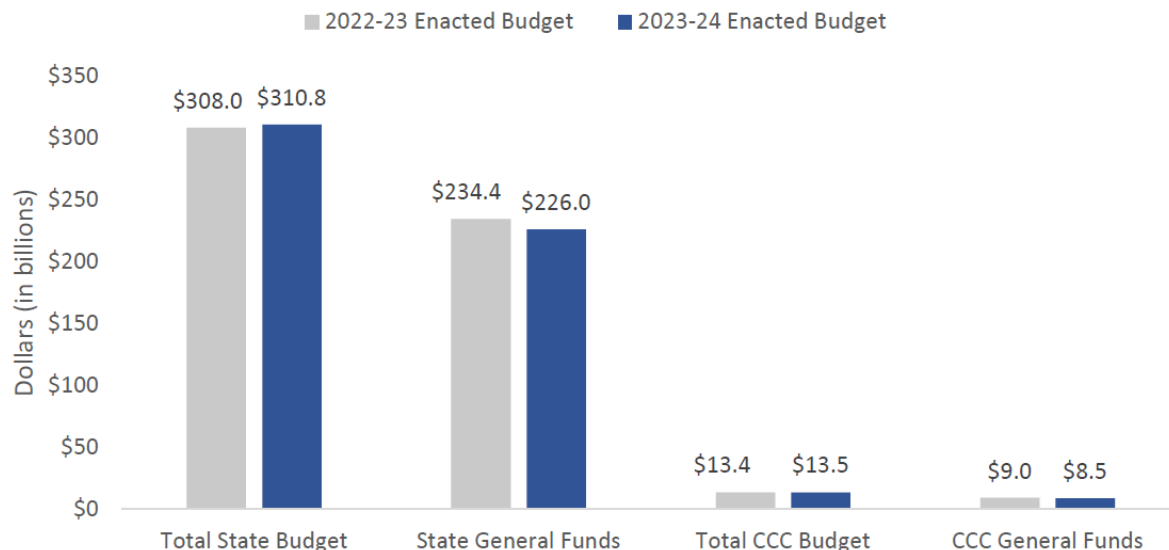
Joint Analysis of Enacted 2023-24 Budget Highlights¹

The California Governor signed the 2023-24 Budget Act on July 10, 2023. A joint analysis was issued on the same day by the Chancellor’s Office with review support from the Association of California Community College Administrators (ACCCA), the Association of Chief Business Officials (ACBO) and the Community College League of California (League).

Projected deficit - \$31.5 Billion

Legislative Analyst’s Office – Concerned about a potential recession. Recommends addressing budget shortfall without using reserves and curtail temporary spending. The enacted budget does not use reserves.

Expenditures - In total, the 2023-24 enacted budget reflects state expenditures of \$310 billion, less than one percent over the 2022-23 enacted budget. General Fund spending decreases by more than 3% compared to the 2022-23 enacted budget to \$226 billion.



Road Map for the Future - Continues to shape the budget:

- Advance equity, student success and the system’s ability to prepare students for California’s future.
- The administration’s goal is to have 70% of working-age Californians possess a degree or credential by 2030.

Joint Analysis of Enacted 2023-24 Budget Highlights¹

Ongoing spending - \$790 million for an 8.22% cost-of-living adjustment (COLA) for community college apportionments and some categoricals.

One-time funding - Includes \$50 million to continue supporting community college efforts and targeted strategies to increase student retention rates and enrollment.

Reappropriations - \$494.3M for 2022-23 for deferred maintenance to support SCFF. The budget provides flexibility for deferred maintenance, retention/enrollment, COVID-19 Block Grant remaining funds.

Table 1: Estimates of the Proposition 98 Minimum Guarantee (In Millions)

Minimum Guarantee	2021-22	2022-23	2023-24	Change From 2022-23	Percent Change
General Fund	\$ 83,754	\$ 78,117	\$ 77,457	\$ (660)	-1%
Local property tax	26,800	29,241	30,854	1,613	6%
Totals	\$ 110,554	\$ 107,358	\$ 108,311	\$ 953	0.89%

Table 2: California Community Colleges Proposition 98 Funding by Source (In Millions)

Source	2021-22 Enacted	2022-23 Enacted	2023-24 Enacted	Change From 2022-23	Percent Change
General Fund	\$ 8,678	\$ 8,544	\$ 8,453	\$ (91)	-1%
Local property tax	3,515	3,787	4,003	216	6%
Totals ^a	\$ 12,193	\$ 12,331	\$ 12,456	\$ 125	1%

Joint Analysis of Enacted 2023-24 Budget Highlights¹**Table 4: 2023-24 Student Centered Funding Formula Rates (rounded)**

Allocations	2022-23 Rates	2023-24 Rates	Change from 2022-23 (Amount)	Change from 2022-23 (Percent)
Base Credit ^a	\$4,840	\$5,238	\$398	8.22%
Incarcerated Credit ^a	6,788	7,346	\$558	8.22%
Special Admit Credit ^a	6,788	7,346	\$558	8.22%
CDCP	6,788	7,346	\$558	8.22%
Noncredit	4,082	4,417	\$335	8.22%
Supplemental Point Value	1145	1,239	\$94	8.22%
Student Success Main Point Value	675	730	\$55	8.22%
Student Success Equity Point Value	170	184	\$14	8.22%

^a Ten districts receive higher credit FTE rates, as specified in statute.

Joint Analysis of Enacted 2023-24 Budget Highlights¹**Table 5: 2023-24 SCFF Rates for Colleges and Centers (rounded)**

Basic Allocations	2022-23	2023-24	Change from 2022-23 (Amount)	Change from 2022-23 (Percent)
Single College District				
Small College	5,950,421	6,439,546	489,125	8.22%
Medium College	7,933,899	8,586,065	652,166	8.22%
Large College	9,917,373	10,732,581	815,208	8.22%
Multi College District				
Small College	5,950,421	6,439,546	489,125	8.22%
Medium College	6,942,161	7,512,806	570,645	8.22%
Large College	7,933,899	8,586,065	652,166	8.22%
Designated Rural College	1,892,601	2,048,173	155,572	8.22%
State Approved Centers	1,983,474	2,146,516	163,042	8.22%
Grandparented Centers				
Small Center	247,936	268,316	20,380	8.22%
Small Medium Center	495,869	536,629	40,760	8.22%
Medium Center	991,736	1,073,257	81,521	8.22%
Medium Large Center	1,487,605	1,609,886	122,281	8.22%
Large Center	1,983,474	2,146,516	163,042	8.22%

Joint Analysis of Enacted 2023-24 Budget Highlights¹

The 70/20/10 Base/Supplemental/Success split is set in statute and there is no longer any plan to move that to a 60/20/20 split as was initially proposed. The SCFF Oversight Committee may make some recommendations to the administration and legislature, but they won't address the split between SCFF elements. Going forward, the rates will be adjusted annually by any enacted COLA.

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.

The main SCFF hold harmless protection is active through 2024-25 and is based on 2017-18 Total Computational Revenue (TCR) grown by COLA annually. (ECS 84750.4(h)). The district's 2024-25 funding will become the new "floor" with no automatic COLA increases.

Joint Analysis of Enacted 2023-24 Budget Highlights¹

Table 7: California Community Colleges Ongoing Funding by Program (In Millions)

Program	2022-23 Revised	2023-24 Proposed	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$8,734.00	\$9,421.10	\$687.10	7.9%	COLA, growth, and other base adjustments
Adult Education Program – Main	603.1	652.2	49.1	8.1%	COLA
Student Equity and Achievement Program	524.0	524.0	0.0	0.0%	
Student Success Completion Grant	412.6	362.6	-50.0	-12.1%	Adjust for revised estimates of recipients
Strong Workforce Program	290.4	290.4	0.0	0.0%	
Part-time Faculty Health insurance	200.5	200.5	0.0	0.0%	
Extended Opportunity Programs and Services (EOPS)	169.2	183.1	13.9	8.20%	COLA
Disabled Students Programs and Services (DSPS)	159.7	172.8	13.1	8.20%	COLA
Full-time Faculty Hiring	150.0	150.0	0.0	0.0%	
California College Promise (AB 19)	91.2	91.2	0.0	0.0%	
Integrated Technology	89.5	89.5	0.0	0.0%	
Financial Aid Administration	81.6	78.5	-3.1	-3.8%	Workload adjustment
Apprenticeship (community college districts)	69.2	64.3	-4.9	-7.1%	COLA and program reduction
CalWORKs student services	50.9	55.1	4.2	8.30%	COLA
NextUp (foster youth program)	50.0	54.1	4.1	8.2%	COLA
Basic Needs Centers	40.0	43.3	3.3	8.2%	COLA
Mandates Block Grant and Reimbursements	36.1	38.3	2.2	6.1%	COLA and enrollment-based adjustment
Mathematics, Engineering, Science Achievement (MESA)	36.4	39.4	3.0	8.20%	COLA
Cooperative Agencies Resources for Education (CARE)	30.9	33.5	2.5	8.20%	COLA
Student Mental Health Services	30.0	32.5	2.5	8.2%	COLA
Institutional Effectiveness Initiative	27.5	27.5	0.0	0.0%	
Part-time Faculty Compensation	26.5	26.5	0.0	0.0%	
Rising Scholars Network	25.0	25.0	0.0	0.0%	
Part-time Faculty Office Hours	23.6	23.6	0.0	0.0%	
Economic and Workforce Development	22.9	22.9	0.0	0.0%	
California Virtual Campus	20.0	20.0	0.0	0.0%	
Homeless and Housing Insecurity Program 'Rapid Rehousing'	19.0	20.6	1.6	8.2%	COLA
Calbright College	15.0	15.0	0.0	0.0%	
Nursing Grants	13.4	13.4	0.0	0.0%	
Lease Revenue Bond Payments	12.8	12.8	0.0	0.0%	
Equal Employment Opportunity Program	12.8	17.0	4.2	32.8%	Add one-time funding
Puente Project	12.3	13.3	1.0	8.2%	COLA

Joint Analysis of Enacted 2023-24 Budget Highlights¹

Table 7: California Community Colleges Ongoing Funding by Program (In Millions) continued

Program	2022-23 Revised	2023-24 Proposed	Change Amount	Percent Change	Explanation of Change
Dreamer Resource Liaisons	11.6	11.6	0.0	0.0%	
Classified Employee Summer Assistance Program	10.0	10.0	0.0	0.0%	
Immigrant Legal Services through CDSS	10.0	10.0	0.0	0	
Veterans Resource Centers	10.0	10.8	0.8	8.2%	COLA
Umoja	8.5	9.2	0.7	8.2%	COLA
AANHPI Student Achievement Program	8.0	8.0	0.0	0.0%	
Foster Care Education Program	6.2	6.2	0.0	0.0%	
Childcare Tax Bailout	4.0	4.3	0.3	8.2%	COLA
Middle College High School Program	1.8	1.8	0.0	0.00%	
Academic Senate	1.7	1.8	0.1	6.6%	6.56% COLA
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.4	1.4	0.0	0.0%	
African American Male Education Network and Development (A2MEND)	1.1	1.1	0.0	0.0%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.7	0.7	0.0	0.0%	
FCMAT	0.6	0.8	0.2	35.1%	Increase for FCMAT Professional Learning Opportunities
Total	\$12,155.70	\$12,891.58	\$735.88	6.1%	

Joint Analysis of Enacted 2023-24 Budget Highlights¹

Table 8: California Community Colleges One-Time Funding by Program (In Millions)

Program	2022-23 Revised	2023-24 Enacted	Explanation of Change
Retention and enrollment strategies (one-time)	94.6	50.0	Reduces prior year funding by \$55.4 million (from \$150) and adds one-time funds for 2023-24
Workforce Training Grants	0.0	14.0	One-time funds added
LGBTQ+ Pilot Program	0.0	10.3	One-time funds added
College-specific allocations	171.5	2.5	One-time funds added for East Los Angeles College Entrepreneurship and Innovation Center
FCMAT Professional Learning Opportunities	0.0	0.1	One-time funds added
Deferred maintenance	340.7	5.7	Reduce prior year funding by \$500 million (from \$840.7) and adds one-time funds for 2023-24
Study online course and program offerings	0.0	0.5	One-time funds added

Table C-1: Planning Factors for Proposed 2023-24 Budget

Factor	2021-22	2022-23	2023-24
Cost-of-living adjustment (COLA)	5.07%	6.56%	8.22%
State Lottery funding per FTES ^a	\$228	\$237	TBD
Mandated Costs Block Grant funding per FTES	\$30.16	\$32.68	\$35.37
RSI reimbursement per hour	\$6.44	\$8.82	\$9.98
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	22.91%	25.37%	26.68%
State Teachers' Retirement System (CalSTRS) employer contribution rates	16.92%	19.10%	19.10%

^a 2022-23 estimate not available

Other Information

Reserves - BP 6200, Budget Preparation, establishes a minimum reserve of 17% of the prior fiscal year actual unrestricted general fund expenditures for the unrestricted reserve.

Other Post-Employment Benefits - The District has established a trust for Other Post-Employment Benefits (OPEB) for retiree health and welfare benefits. The trust was fully funded in FY2021-22.

Pension Stabilization – State funding was allocated in fiscal year 2019-2020 to buy down the employer obligation of CalPERS and CalSTRS reducing the factors. Antelope Valley College has instituted BP6250 to establish funding for a trust to address the growing pension liability. 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.

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 endowed funds will continue to be maintained upon the completion of Measure AV, with the interest earnings used annually.

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

Minimum Wage - The Fair Wage Act of 2016 was passed that increased the hourly minimum wage to \$15 per hour on January 1, 2022. Due to inflation projections, it will be raised to \$16.00 per hour on January 1, 2024. A new ballot initiative proposes incremental increases to the minimum wage reaching \$18 per hour by 2028.

- <https://www.callaborlaw.com/entry/california-minimum-wage-will-go-to-15.50-in-2023-and-could-go-higher>

The 2023-24 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. Child Development Center (Fund 33)
6. Student Representative Fees (Fund 72)
7. Financial Aid (Funds 74)
8. Other Trust Funds (Fund 75)

Antelope Valley Community College Strategic Planning Approach Leading to the 2023-2024 Adopted Budget

Below is the budget development plan and participatory governance meetings.

Task Name	Start	Finish
2023-2024 Budget Development Calendar	Wed 10/26/22	Wed 10/4/23
Non-Personnel College Budget Call	Wed 10/26/22	Fri 1/13/23
Budget Committee Budget Call Review	Wed 10/26/22	Wed 10/26/22
Annual Budget Committee Goal Setting	Wed 10/26/22	Wed 10/26/22
Strategic Planning Committee Budget Call Review	Wed 11/2/22	Wed 11/2/22
Budget Call Issue Date & Due Date	Tue 11/8/22	Fri 1/13/23
Resource Allocation Training	Ongoing	Ongoing
Personnel Prioritization	Mon 10/10/22	Fri 1/6/23
Faculty Prioritization List	Mon 10/10/22	Fri 1/6/23
CMS & Administrator Prioritization List	Mon 10/10/22	Fri 1/6/23
Classified Prioritization List	Mon 10/10/22	Fri 1/6/23
Governor's 2023-2024 Proposed Budget	Mon 1/9/23	Mon 1/9/23
Tentative Budget Development	Fri 1/13/23	Mon 6/19/23
Other Funds Budget Call Issued	Mon 2/13/23	Fri 3/17/23
Restricted/Grant Budget Call Issued	Fri 3/3/23	Fri 3/17/23
Administrative Services compiles New Resource Requests	Fri 1/13/23	Wed 1/18/23
Resource Requests sent to BC Members prior to meeting	Mon 1/23/23	Mon 1/23/23
Budget Committee Reviews/Scores Resource Requests	Wed 1/25/23	Fri 3/17/23
Deadline for BC to Score Requests	Fri 3/17/23	Fri 3/17/23
Budget Committee reviews scoring results	Wed 3/22/23	Wed 3/22/23
Budget Committee Joint Meeting with Strategic Planning Committee	Wed 4/26/23	Wed 4/26/23
Budget Committee sends Recommendations to Exec Council	Fri 4/28/23	Fri 4/28/23
Executive Council Reviews Recommendations	Mon 5/1/23	Mon 5/1/23
Tentative Budget Presented to Administrative Council	Tue 5/23/23	Tue 5/23/23
Final List to Budget Committee	Wed 5/24/23	Wed 5/24/23
Tentative Budget Presented to Budget Committee	Wed 5/24/23	Wed 5/24/23
Report on Accomplishments of 2022-2023 Goals	Wed 5/24/23	Wed 5/24/23
Budget sent to President's Office	Fri 5/26/23	Fri 5/26/23
Tentative Budget Presented to Strategic Planning Committee	Wed 5/31/23	Wed 5/31/23
Board of Trustees Approves Tentative Budget	Mon 6/12/23	Mon 6/12/23
Memos to Requestors issued for Resource Allocation Disposition	Mon 6/19/23	Mon 6/19/23
Governor's 2023-2024 May Revision	Fri 5/12/23	Fri 5/12/23
State Budget 2023-2024 Enacted	Mon 6/26/23	Mon 6/26/23
Adopted Budget Development	Mon 8/7/23	Wed 10/4/23
2021-2022 Unaudited Actuals Available	Mon 8/7/23	Mon 8/7/23
Adopted Budget Presented to Budget Committee	Wed 8/23/23	Wed 8/23/23
Final Adopted Budget sent to President's Office	Fri 8/25/23	Fri 8/25/23
Adopted Budget Presented to Strategic Planning Committee	Wed 8/30/23	Wed 8/30/23
Board of Trustees Adopts the Budget	Mon 9/11/23	Mon 9/11/23
Budget Committee Review for Process Improvement	Wed 9/20/23	Wed 9/20/23
Budget Committee Joint Meeting with Strategic Planning Committee	Wed 10/4/23	Wed 10/4/23

Linking the Strategic Plan and the Budget

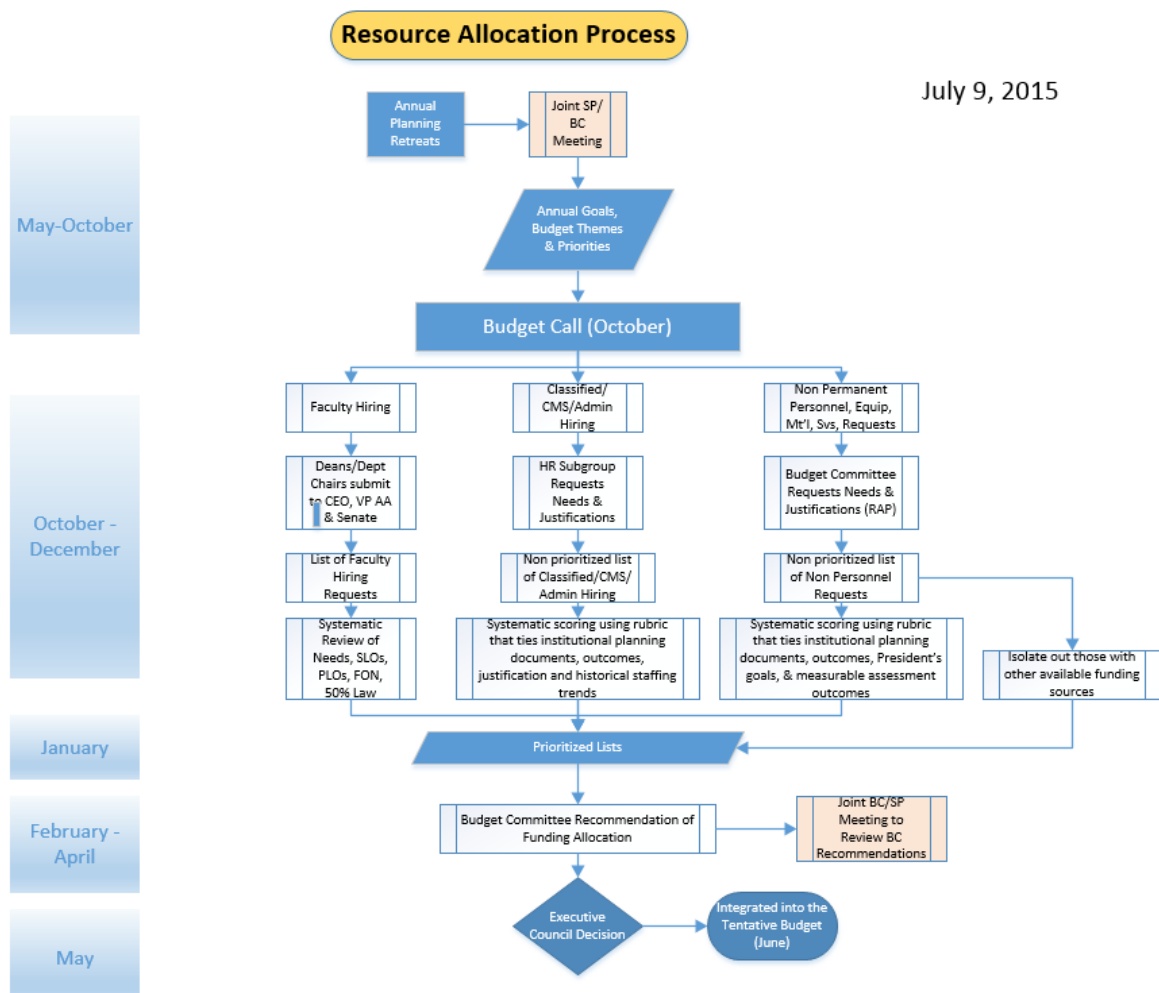
The Superintendent/President has formed an advisory group to solicit input from community leaders on the current and future workforce development needs of industry. This information is then evaluated and incorporated into the college's Educational

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:

- EMP #1 - Commitment to strengthen institutional effectiveness measures and practices.
- EMP #2 - Increase efficient and effective use of resources (2.1- Technology, 2.2 Facilities, 2.3 Human Resources & 2.4 Business Services).
- EMP #4 - Advance more students to college-level coursework.

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 & #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.



2023-2024 Positions Resource Allocation Process for Faculty

The faculty prioritization process took place in late fall 2022, thus allowing for the hiring process to begin in January 2023 for faculty assignment beginning fall 2023. Positions were requested from deans, after collaboration with division faculty, and then ranked by the Superintendent/President.

There are several considerations in determining how many full-time faculty to hire, and in which disciplines; enrollment levels and potential student/community demand; the state required full-time obligation number (FON); the number of full-time faculty currently at the college; the number of retirements in a program area; the availability of adjunct faculty in a discipline; and the availability of funding [each full time faculty has an estimated annual budgeted cost of \$100,000 on-going]. Currently, our FTES is down significantly, approximately 19 percent from 19-20 P1. Full time faculty is 184, and the FON for Fall of 2022 is 157.4. Given this data and the uncertainty of future budgetary limitations, and the impact that retirements have had on certain disciplines, the following positions are approved for recruitment and hire for the 2023-2024 academic year.

Communication Studies
 Aircraft Fabrication (2 positions)
 Air Conditioning & Refrigeration
 Administration of Justice
 English
 Ethnic Studies
 Electrical Technology
 Counselor
 Learning Center -- Palmdale
 Theatre
 Business
 Automotive
 Child & Family Education
 Accounting
 Medical Office Assisting
 Vocational Nursing
 Anatomy

2023-2024 Resource Allocation Process for Classified & Confidential, Management & Supervisory (CMS) Positions

The Human Resources Subgroup met and ranked positions using a rubric that is tied to institutional planning documents, program review, outcomes, prior year staffing, regulatory/industry need and justifications. The process included presentations from the requesters. The rubric is as follows:

2023-2024 Resource Allocation Process for Classified & Confidential, Management & Supervisory (CMS) Positions continued

**AVC Positions Prioritization
Fiscal Year 2023-24**

Scoring Area	Related Components	Scoring Rubric	Score
Area 1 2023-24 Staffing Support	Ranking based on 2021-22 positions filled	Max 10 Points: <ul style="list-style-type: none"> 10 Pts: No positions funded for 2021-22 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 8 Pts: Ranked 2 6 Pts: Ranked 3 3 Pts: Ranked 4 0 Pts: Ranked 5 or higher 	
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 substantive support for the position. 0 Pts: No justification supported in planning documents for the position. 	
Area 4 Regulatory or Industry Standard Need	Justification providing a succinct and compelling case for the requested position. Must include supportive language for why there is a regulatory or industry standard need.	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 substantive support for the position. 0 Pts: There is no regulatory or industry standard need for this position. 	
TOTAL			0.00

Scoring Results:

2023 - 2024 HR SUBGROUP PRIORITIZATION	RANKING
CLASSIFIED GENERAL	
Clerical Assistant II - OSD - Dr. Lucero	1
Program Specialist NextUp - EOPS - Brown-Elize & Zimmerman	2
HVAC Technician - Facilities - Maher & Ledezma	3
Clerical Assistant II - Palm Ctr - Rider & Miranda	4
Clerical Assistant III - Facilities - Benedetti & Brar	5
Library Assistant - Library - Goel	6
Education Advisor - Athletics - Gang & Davis	7
Fire Tech Instructional Assistant - CTE - Scudmore	8
Data/Programmer Analyst - IERP - Goel	9
Clerical Assistant III - Veterans - Hawkins & Hernandez	10
Clerical Assistant III - Fire Technology - Scudmore	11
Administrative Coordinator - ASO - Hernandez & Zimmerman	12
Clerical Assistant III - Library - Goel	13
CLASSIFIED RESTRICTED	
Clerical Assistant III - MESA - Valiotis	1
CMS GENERAL	
Director of Dual Enrollment - Academic Affairs - Davis	1
Director, Student Judicial Affairs - VPSS - Rivera	2
Manager of Library Services - Library - Goel	3
Director of Veterans & Military Services - Student Services - Hawkins & Hernandez	4
CMS RESTRICTED	
Project Supervisor - EOPS - NextUp - Brown-Elize & Zimmerman	1
Director Health Services - Health Services - Zimmerman	2
Mental Health Therapists (2) - Health Services - Zimmerman	3
Manager, Facilities Program - Facilities - Benedetti & Brar	4
Project Supervisor - MESA - Valiotis	5
Program Supervisor, Transfer Center - Counseling - Brown-Elize	6

2023-2024 Resource Allocation Process for Non-Staffing Requests

The Budget Committee received ongoing and one-time funding requests for 2023-2024. These requests were evaluated using a rubric that is tied to institutional planning documents, outcomes, prioritized institutional goals, the superintendent's goals, and measurable outcomes. The Budget Committee evaluated all the requests that did not have alternative funding sources. The areas include the following:

- Arts & Humanities
- Enrollment Services
- Facilities Services
- Institutional Effectiveness, Research & Planning/Library Services
- Kinesiology & Athletics
- Risk Management
- Office of Human Resources

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

2023-2024 Resource Allocation Process for Non-Staffing Requests continued

Modify System: Rubric: Non-Operational/Academic Request Get Form

Scoring Area	Related Components	Scoring Rubric	Max Points	Update?
Section I: Planning Documents	-Program Review (PR)/ Annual Program Assessment (APA) -Action Plan -Educational Master Plan / 3-Year Strategic Plan -Facilities Master Plan -Technology Master Plan -Human Resources Plan -Other Planning Documents	Max 30 Points: 0 points: No demonstrated need supported by PR/APA 15 points: Demonstrates need from Program by PR/APA 30 points: Demonstrates need from PR/APA and linked to Outcomes	30	<input type="checkbox"/>
Section 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 and 2.4-Business Services) 5 points: Goal #3: Focus on utilizing proven instructional strategies that will foster transferable intellectual skills 7 points: Goal #4: Advance more students to college-level coursework (4.1-Develop and implement effective placement tools) 3 points: Goal #5: Align instructional programs to the skills identified by the labor market	29	<input type="checkbox"/>
Section III: Alignment with President's Goals	-2022-2023 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 *Support rejuvenation and completion of Guided Pathways redesign, looking at comprehensive review of programs, courses, and services to remove barriers and decrease disproportionate impact for students. *Support integrated planning using Assessment results, Program Review, and all strategic planning to inform allocation of all resources. *Support development of comprehensive Strategic Enrollment Management Plan that aims to increase equitable access, close achievement gaps, and increase completions across all demographic groups. *Continue Measure AV build out, developing creative, innovative spaces. *Systems and process review to align responsibilities with positions, recreate to promote equity, and gain efficiencies. *Fully staff executive team, further build management skills through professional development, and execute baseline training for all new administrators on DEIA, district processes and systems, and people-centered management. *Support the implementation of professional development across campus that moves forward DEIA and student success initiatives. *Support the full implementation of eLumen and Ad Astra to create efficient systems for curriculum alignment, reporting, assessment, and scheduling. *Support creation of data-informed, equitable improvements across instruction, with the goal of increasing equitable access, retention, success, completion, and closing disproportionate impact gaps. *Strengthen partnerships with local K-12 districts to increase Dual Enrollment opportunities with the aim of accelerating the path to a certificate or degree. *Support growth and development of Contract Ed, noncredit, and CTE programs to increase direct entry into the workforce. *Facilitate and support the growth of apprenticeship programs.	21	<input type="checkbox"/>
Section 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	20	<input type="checkbox"/>

Budget Request

Department Leads

Approve Requests/Set Priorities

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

[Exit the system](#)

2023-2024 Resource Allocation Process for Non-Staffing Requests continued

Modify System: Rubric: Operational Request Get Form

Scoring Area	Related Components	Scoring Rubric	Max Points	Update?
Section I: Planning Documents	-Program Review (PR)/ Annual Program Assessment (APA) -Action Plan -Educational Master Plan / 3-Year Strategic Plan -Facilities Master Plan -Technology Master Plan -Human Resources Plan -Other Planning Documents	Max 30 Points: 0 points: No demonstrated need supported by PR/APA 15 points: Demonstrates need from Program by PR/APA 30 points: Demonstrates need from PR/APA and linked to Outcomes	30	<input type="checkbox"/>
Section 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 and 2.4-Business Services) 5 points: Goal #3: Focus on utilizing proven instructional strategies that will foster transferable intellectual skills 7 points: Goal #4: Advance more students to college-level coursework (4.1-Develop and implement effective placement tools) 3 points: Goal #5: Align instructional programs to the skills identified by the labor market	29	<input type="checkbox"/>
Section III: Alignment with President's Goals	-2022-2023 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 *Support rejuvenation and completion of Guided Pathways redesign, looking at comprehensive review of programs, courses, and services to remove barriers and decrease disproportionate impact for students. *Support integrated planning using Assessment results, Program Review, and all strategic planning to inform allocation of all resources. *Support development of comprehensive Strategic Enrollment Management Plan that aims to increase equitable access, close achievement gaps, and increase completions across all demographic groups. *Continue Measure AV build out, developing creative, innovative spaces. *Systems and process review to align responsibilities with positions, recreate to promote equity, and gain efficiencies. *Fully staff executive team, further build management skills through professional development, and execute baseline training for all new administrators on DEIA, district processes and systems, and people-centered management. *Support the implementation of professional development across campus that moves forward DEIA and student success initiatives. *Support the full implementation of eLumen and Ad Astra to create efficient systems for curriculum alignment, reporting, assessment, and scheduling. *Support creation of data-informed, equitable improvements across instruction, with the goal of increasing equitable access, retention, success, completion, and closing disproportionate impact gaps. *Strengthen partnerships with local K-12 districts to increase Dual Enrollment opportunities with the aim of accelerating the path to a certificate or degree. *Support growth and development of Contract Ed, noncredit, and CTE programs to increase direct entry into the workforce. *Facilitate and support the growth of apprenticeship programs.	21	<input type="checkbox"/>
Section 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	20	<input type="checkbox"/>

Budget Request

Department Leads

Approve Requests/Set Priorities

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

Exit the system

2023-2024 Resource Allocation Process for Non-Staffing Requests continued

The following is the result of the prioritization process for non-staffing requests. A funding amount has been assigned to the ending fund balance for one-time requests but not allocated to any individual requests.

Master List Report

Fiscal Year: Select a Report Type

Dept/Division	Priority	Description	Amount	Org	Account	Program	Funded	Source	Score
Facilities Services		New 44 Passenger Bus	275,000.00	14505	6460	654000			690
IERP / Library Services	2	Funding for expanding library collections	100,000	12710	6300	612000			663
Arts & Humanities	2	New Instruments	50,000	12205	4361	100500			660
IERP / Library Services	1	Library Renovations	200,000	12710	6200	612000			648
Office of Human Resources / Payroll	1	New Employee Office Spaces & Technology	300000	61001	1030	673000			640
Enrollment Services	1	Campus Logic/Student Forms is a mobile friendly form completion application w/e-sign capabilities	71,000	62430	xxxx	646000			635
Kinesiology & Athletics		AVC Softball Infield/Outfield Turf Replacement	534,025.55	15721	6100	710000			482

2023-2024 Resource Allocation Process for Non-Staffing Requests continued

Master List ReportFiscal Year: Select a Report Type

Dept/Division	Priority	Description	Amount	Org	Account	Program	Funded	Source	Score
Risk Management	2	Emergency Management Training for all new FT employees and instructors.	11,250.00	11031	5100	679900			758
Risk Management	4	Quarterly Safety Inspections of all 3 District Locations and Annual Hazardous Materials Inspection	18000.00	1103	2 51	00 679			735
Risk Management	3	: Asbestos & Lead Awareness Training for employees who could come into contact with or observe same.	5000.00	11032	5100	679900			730
Risk Management	6	Provide recommended triennial District Asbestos Survey at all 3 District Locations	10000	11032	5100	679900			699
Risk Management	5	Ergonomic Equipment increase in funding	15,000.00	11033	4500	679900			676
Risk Management	8	Implement, administer & audit the ISO 45001 Occupational Health & Safety Management System Standard	2000.00	11032	5200	679900			668
Arts & Humanities	3	Equipment Repair	10,000	12205	5650	100500			656
Risk Management	7	Provide Table-Top Exercise in October 2023 for Incident Command Staff	11000.00	11031	5100	679900			587
Enrollment Services	2	Increase in annual fund to print and mail diplomas and certificates to graduates.	35,100	13010	5XXX	620000			560
Risk Management	1	Purchase auto-alert "shots-fired" detectors & "weapons detection" software for all District si	2055000.00	11031	5310	679900			540
Arts & Humanities	6	Guest Lecturers and Student Tours	10,000	12205	5100	100100			512
Arts & Humanities	5	Short Term Hourly for a Lab Tech Position in FTV.	30,000	12205	2420	061200			492
Arts & Humanities	4	Professional Development	15000	12205	5200	100100			427

¹ Joint Analysis Enacted 2023-24 Budget July 10, 2023, prepared by the California Community Colleges Chancellor's Office (Chancellor's Office) with review support from the Association of California Community College Administrators (ACCCA), Association of Chief Business Officials (ACBO) and the Community College League of California (League).

SECTION 2

***ANTELOPE VALLEY COLLEGE
BUDGET***

2023-2024 Antelope Valley College Adopted Budget

2022-2023 Unaudited Actuals										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	43,789,870	108,670,059	99,405,488	53,054,441	(30,649,864)	9,264,571	22,404,577	25.3%	40.13%
12 (13 & 14)	Restricted	1,214,566	45,575,963	44,863,857	1,926,671		712,106			18.11%
21	Bond Interest & Redemption	18,651,698	19,725,803	21,755,819	16,621,682		(2,030,016)			8.78%
33	Child Development Center	386,047	971,882	968,654	389,275		3,228			0.39%
41	Capital Outlay Fund	5,382,157	33,529,444	13,020,904	25,890,696		20,508,539			5.26%
42	Revenue Bond Construction	62,911,809	56,640,240	30,973,784	88,578,265		25,666,456			12.50%
52	Cafeteria	-	150,000	5,367	144,633		144,633			0.00%
72	Student Rep	405,959	60,662	69,616	397,005		(8,954)			0.03%
74	Financial Aid	1,119,543	36,544,923	36,307,652	1,356,813		237,270			14.66%
75	Scholarships & Loan	37,124	364,829	364,812	37,142		18			0.15%
Antelope Valley College Unaudited Actuals			302,233,804	247,735,954			54,497,850			100.00%

2023-2024 Adopted Budget										
Fund	Name		Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	53,054,441	105,064,665	100,978,002	57,141,104	(30,758,262)	4,086,663	26,382,842	26.5%	31.45%
12 (13 & 14)	Restricted	1,926,671	59,681,859	59,681,859	1,926,671		-			18.59%
21	Bond Interest & Redemption	16,621,682	18,733,408	20,219,140	15,135,950		(1,485,732)			6.30%
33	Child Development Center	389,275	878,834	787,722	480,388		91,112			0.25%
41	Capital Outlay Fund	25,890,696	3,220,381	10,139,666	18,971,411		(6,919,285)			3.16%
42	Revenue Bond Construction	88,578,265	2,073,966	90,652,231	-		(88,578,265)			28.23%
52	Cafeteria	144,633	197,767	342,400	-		(144,633)			0.11%
72	Student Rep	397,005	57,200	56,000	398,205		1,200			0.02%
74	Financial Aid	1,356,813	37,907,948	37,835,469	1,429,292		72,479			11.78%
75	Scholarships & Loan	37,142	420,683	420,668	37,157		15			0.13%
Antelope Valley College Budget			228,236,710	321,113,156			(92,876,446)			100.00%

SECTION 3

BUDGET SUMMARY
GENERAL FUND

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND SUMMARY
RESTRICTED AND UNRESTRICTED
2023-2024 ADOPTED BUDGET**

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
<i>BEGINNING FUND BALANCE</i>	45,004,436	54,981,112
<i>REVENUE</i>		
8100-8200 Federal	21,355,462	10,395,807
8600-8700 State	108,147,441	137,737,259
8800-8900 Local	24,743,119	16,613,458
<u>Total Revenue</u>	154,246,021	164,746,524
REVENUE PLUS BEGINNING FUND BALANCE	199,250,457	219,727,636
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	37,454,608	41,110,354
2100-2400 Classified Salaries	24,324,594	26,702,009
3100-3800 Benefits	21,761,503	25,067,341
4100-4700 Supplies	6,650,616	20,354,031
5100-5800 Other Operating Costs	20,295,222	22,257,232
6100-6700 Capital Expenditures	6,158,240	3,660,599
<u>Total Expenditures</u>	116,644,784	139,151,566
7100-7900 Other Outgo	27,624,561	21,508,295
<u>Total Expenditures & Other Outgo</u>	144,269,345	160,659,861
Ending Fund Balance	54,981,112	59,067,776
Surplus/Deficit	9,976,676	4,086,663

SECTION 4

***BUDGET DETAIL
GENERAL FUND***

**ANTELOPE VALLEY COLLEGE
SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED
2023-2024 ADOPTED BUDGET**

		2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
REVENUE			
FEDERAL REVENUE			
8116	NSF - Bees Sub-Award	2,605	-
8121	Federal College Work Study	333,092	550,028
8122	FISAP Admin	-	286,501
8125	ARP HEERF III	14,965,498	1,618,908
8127	ARP JEERF III MSI	-	2,484,708
8135	Teacher Acceleration Preparation Program	319,659	1,695,669
8140	Tanf - Federal (50%)	65,784	65,633
8148	HEERF II	2,805,451	-
8159	PELL Admin. Allowance	16,979	44,735
8170	Vocation Technical Education	653,329	839,003
8182	Title V Cooperative	856,976	166,810
8183	Air Force Research Lab	38,794	82,801
8184	Title V Data Science	14,276	1,185,574
8193	Foster Parenting - Federal	43,786	44,170
8201	Title V Second Year Experience	951,495	897,643
8203	Trio Grant	275,090	420,978
8160	Veteran's Education	3,296	3,296
8260	Interest Income - Fed	-	-
8290	Misc Federal Income	9,351	9,351
TOTAL FEDERAL REVENUE		21,355,462	10,395,807

**ANTELOPE VALLEY COLLEGE
SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED
2023-2024 ADOPTED BUDGET**

		2022-2023	2023-2024
		Unaudited Actuals	Adopted Budget
STATE REVENUE			
8600	State Revenues	2,748,759	6,890,402
8602	Hunger Free Campus	5,995	-
8603	Campus Safety & Sexual Assault	-	17,723
8605	Financial Aid Technology	52,450	118,173
8606	Mental Health Support	3	925,029
8611	Basic Skills	1,131,705	1,178,139
8612	Calif Apprenticeship Initiative CAI	43,657	472,826
8615	Enrollment Fee Financial Asst.	159,072	142,125
8616	BFAP Administration	468,355	809,482
8618	California College Promise	410,736	1,402,533
8622	Veteran's Resource Center	58,802	405,673
8623	Guided Pathways	281,533	946,444
8624	EOPS	1,039,606	2,308,033
8625	CARE	348,688	918,185
8626	Disabled Student Progr Svcs	1,115,298	1,715,122
8627	CalWorks	1,012,227	1,216,134
8628	Student Success & Support (SSSP) Credit	3,688,431	4,316,640
8631	DPSS CalWorks	189,070	171,004
8632	Strong Workforce Development 60% District Share	1,755,422	2,579,862
8635	Nursing Enrollment	218,141	229,856
8637	Strong Workforce Development 40% Region Share	1,324,943	4,497,615
8638	Student Equity	3,800,242	3,874,231
8640	Tanf - State (50%)	65,784	65,633
8641	Job Developer	224,288	477,428
8644	Quality Improvement Grant	6,000	11,430
8646	Classified Professional Development	-	50,763
8647	Rapid Rehousing	467,932	3,074,223
8648	Cal Fresh	9,123	25,413
8655	Instructional Block Grant	319,924	596,957
8657	Staff Diversity	99,184	555,468
8662	Cal OES State	2,210	151,106
8663	Foster Parent Training Program - State	85,819	86,447
8666	Undocumented Resources Liaisons	133,387	128,393
8668	CA Prison Incarcerated Students	30,367	139,928
8671	Basic Needs Centers	200,661	1,562,878
8673	Library Services Platform	-	11,743
8674	Rising Scholars Network	613	123,387
8675	LGBTQ+	18,562	100,850
8676	College & Career Access Pathways	-	1,006
8678	Economic & Workforce Development	7,305	342,515
8679	Learning-Aligned Employment Program	-	923,990
8682	State Lottery Proceeds-Prop 20	806,283	2,376,418
8687	Puente Program	8,839	67,089
8688	Retention & Enrollment Outreach	256,264	1,332,859
8697	Culturally Compentent Faculty	-	50,434
8610	General Apportionments	75,354,463	67,727,661
8613	Full Time Faculty Hiring	1,481,893	1,481,893
8630	Education Protection Account (EPA)	5,488,560	18,832,402
8670	State Tax Subventions	37,304	37,304
8681	State Lottery Proceeds - Reg	2,489,079	1,609,211
8685	Mandated Cost Reimbursement	364,834	321,570
8691	Adjunct Faculty Parity	263,991	263,991
8692	Adjunct Office Hours	44,092	44,092
8693	Adjunct Health Costs	27,545	27,545
TOTAL STATE REVENUE		108,147,441	137,737,259

**ANTELOPE VALLEY COLLEGE
SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED
2023-2024 ADOPTED BUDGET**

		2022-2023	2023-2024
		Unaudited Actuals	Adopted Budget
LOCAL REVENUE			
8809	Kaiser Sim Collaboration	1,817	-
8860	Interest and Investment Income	592,301	98,068
8862	Youth Apprenticeship	6,609	55,542
8872	Community Service & CCD Classes	13,633	12,175
8876	Student Health Services	781,590	1,476,324
8881	Parking	225,914	265,000
8890	Other Local Revenues	15,604	-
8811	Tax Allocation, Secured Roll	7,986,848	8,275,443
8812	Tax Allocation, Supp. Roll	190,150	190,150
8813	Tax Allocation, Unsecured Roll	113,401	113,401
8816	Prior Years Taxes	402,211	402,211
8818	Delinq Taxes (Redevelop Apport. Offset)	67,735	67,735
8819	AB1290 (Redevelopment Apport. Offset)	1,084,048	1,084,048
8832	SOAR/Other Fee Waivers Conta Acct	(411,569)	(411,569)
8838	Student Bad Debt Write Off Contra Acct.	-	-
8839	Final Student Write Off Contra Acct.	(1,385)	(1,385)
8850	AVC Facilities Rental	-	-
8851	CSUB Facilities Rental	10,000	10,000
8860	Interest and Investment Income	1,314,139	1,314,139
8861	Unallocated Interest	-	-
8868	Bachelor's Degree Pilot Program Tuition	74,340	74,340
8873	BOGG Fee - Waiver Contra Account	(7,486,834)	(7,486,834)
8874	Enrollment	10,293,888	10,293,888
8877	Instructional/Lab Fees	44,769	44,769
8879	Transcript Charges	411	411
8880	Nonresident Tuition	658,990	658,990
8881	Parking Services-Public Transp	-	-
8885	Other Student Fees-Charges	-	-
8887	Audit Refunds/Challenges	4,840	4,840
8889	Library Book Fines	350	350
8890	Other Local Revenues	3,210	3,210
8893	Other Local Revenue Contracts	48,355	48,355
8894	Royalty Revenue	-	42
8896	Cash In Bank	42	-
8898	Events Local Revenue	19,815	19,815
8980	Incoming Transfers	8,687,896	-
TOTAL LOCAL REVENUE		24,743,119	16,613,458
GRAND TOTAL REVENUE		154,246,021	164,746,524

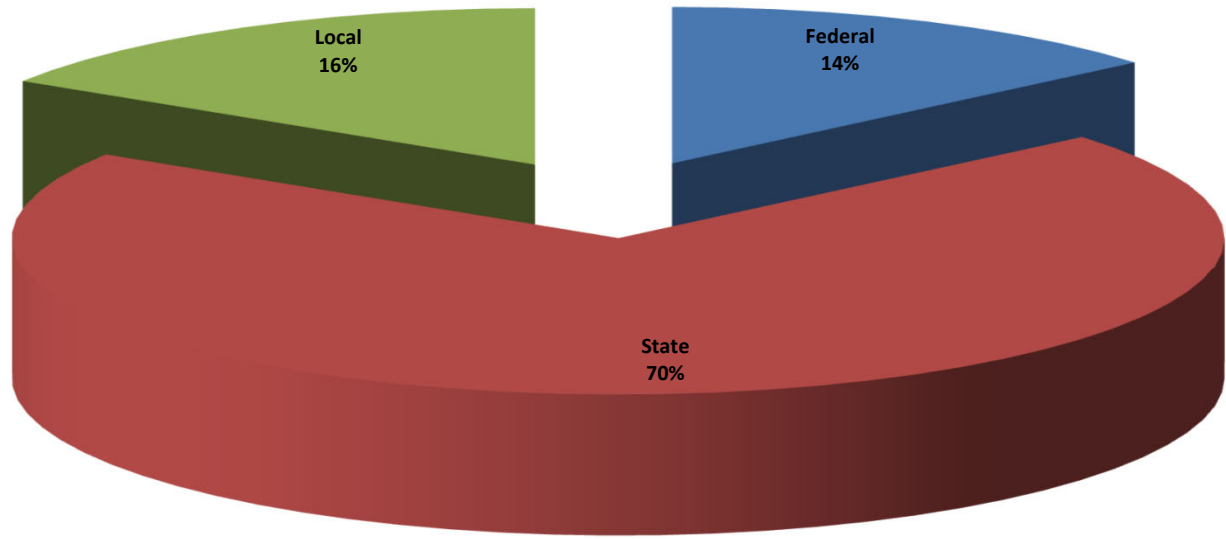
**ANTELOPE VALLEY COLLEGE
SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED
2023-2024 ADOPTED BUDGET**

		2022-2023	2023-2024
		Unaudited Actuals	Adopted Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Instructor Salaries	16,068,219	18,393,922
1200	Educational Administrators	6,403,458	7,662,092
1300	Adjunct, Teaching	12,490,930	12,698,176
1400	Other, Non-teaching	2,492,001	2,356,164
	TOTAL ACADEMIC SALARIES	37,454,608	41,110,354
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	19,859,714	21,615,604
2200	Regular, Instr. Aides	1,201,020	1,902,143
2300	Hourly, Non-Instr.	3,163,481	3,096,514
2400	Hrly, Instr. Aides	100,380	87,748
	TOTAL CLASSIFIED SALARIES	24,324,594	26,702,009
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	5,128,603	6,262,907
3200	PERS	4,999,567	6,015,181
3300	OASDI/Medicare	2,419,259	2,400,833
3400	Health & Welfare	8,049,774	9,159,724
3500	Unemployment Ins.	310,461	291,140
3600	Workers' Comp.	853,839	937,556
3800	Alternative Retirement Plan	-	-
	TOTAL EMPLOYEE BENEFITS	21,761,503	25,067,341
4000	SUPPLIES		
4100	Textbooks	35,214	120,749
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	3,480,707	6,873,310
4400	Software	-	800
4500	Non-Instructional Supplies/Equip	3,064,759	13,223,810
4600	Transportation Supplies	69,937	135,361
4700	Food Supplies	-	-
	TOTAL SUPPLIES	6,650,616	20,354,031

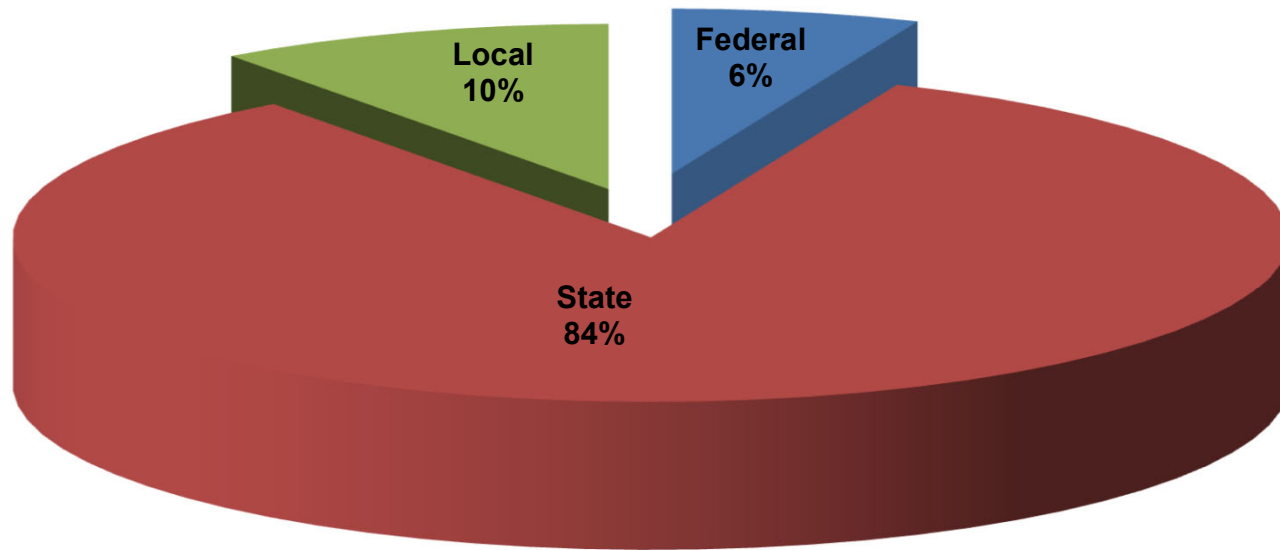
**ANTELOPE VALLEY COLLEGE
SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED
2023-2024 ADOPTED BUDGET**

		2022-2023	2023-2024
		Unaudited Actuals	Adopted Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	4,026,884	6,336,389
5200	Conferences & Travel	1,034,689	1,791,690
5300	Dues & Memberships	2,382,131	3,661,143
5400	Insurance	849,910	899,418
5500	Utilities	3,600,627	3,030,281
5600	Rentals & Repairs	1,321,922	1,651,590
5700	Legal, Audit, Elections	760,917	1,157,980
5800	Other Services, Misc.	6,318,142	3,728,741
5900	Other Support	-	-
TOTAL OTHER OPER EXP		20,295,222	22,257,232
6000 CAPITAL OUTLAY			
6100	Site Improvement	171,178	48,200
6200	Building & Improvements	403,487	2,199,469
6300	Library Books	353,072	278,067
6400	Equipment	5,230,504	1,134,863
6500	Replacement Equipment	-	-
TOTAL CAPITAL OUTLAY		6,158,240	3,660,599
7000 OTHER OUTGO			
7100	Debt Retirement	605,275	-
7310	Interfund Transfers Out	16,194,140	537,160
7400	Other Transfers	168,719	202,715
7500	Student Grants & Payments	10,368,426	749,993
7600	Payments for Students	288,002	114,735
7900	Reserve for Expenditures	-	19,903,692
TOTAL OTHER OUTGO		27,624,561	21,508,295
GRAND TOTAL EXPENDITURES		144,269,345	160,659,861
Surplus/Deficit		9,976,676	4,086,663

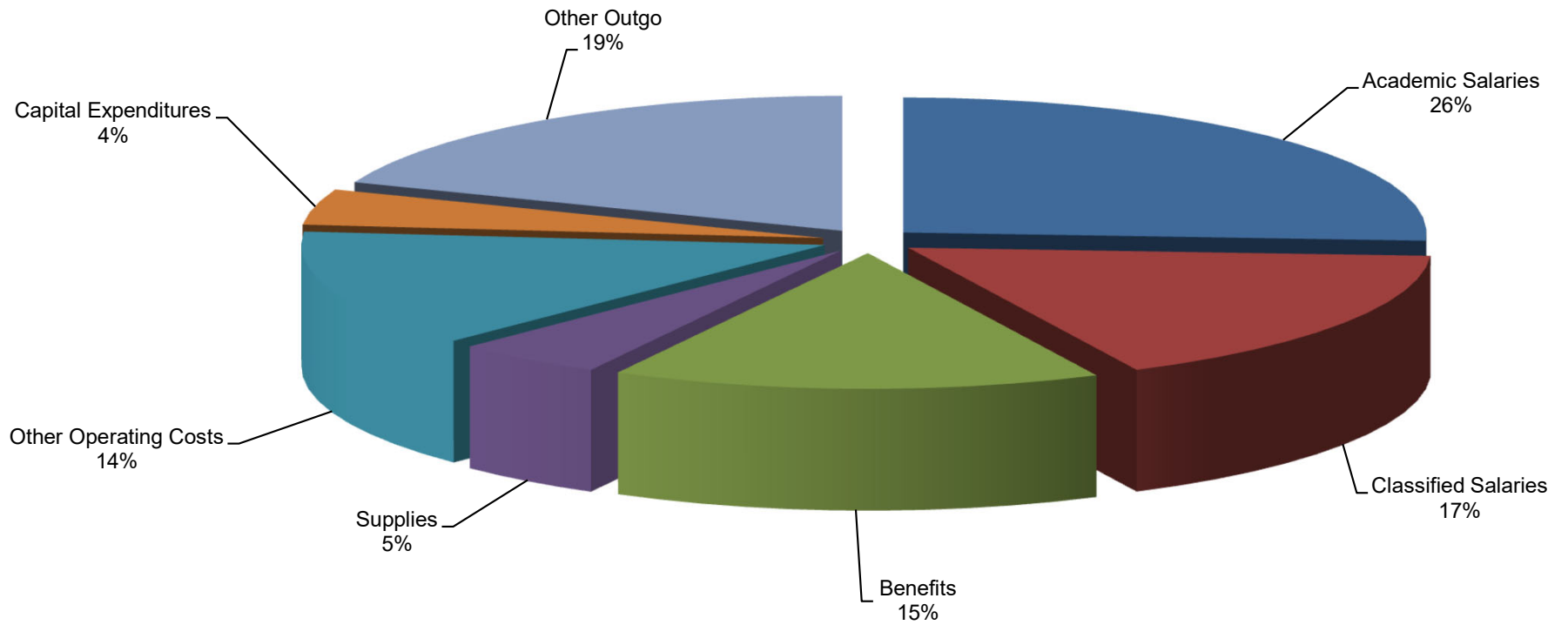
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
UNAUDITED ACTUALS 2022-2023**



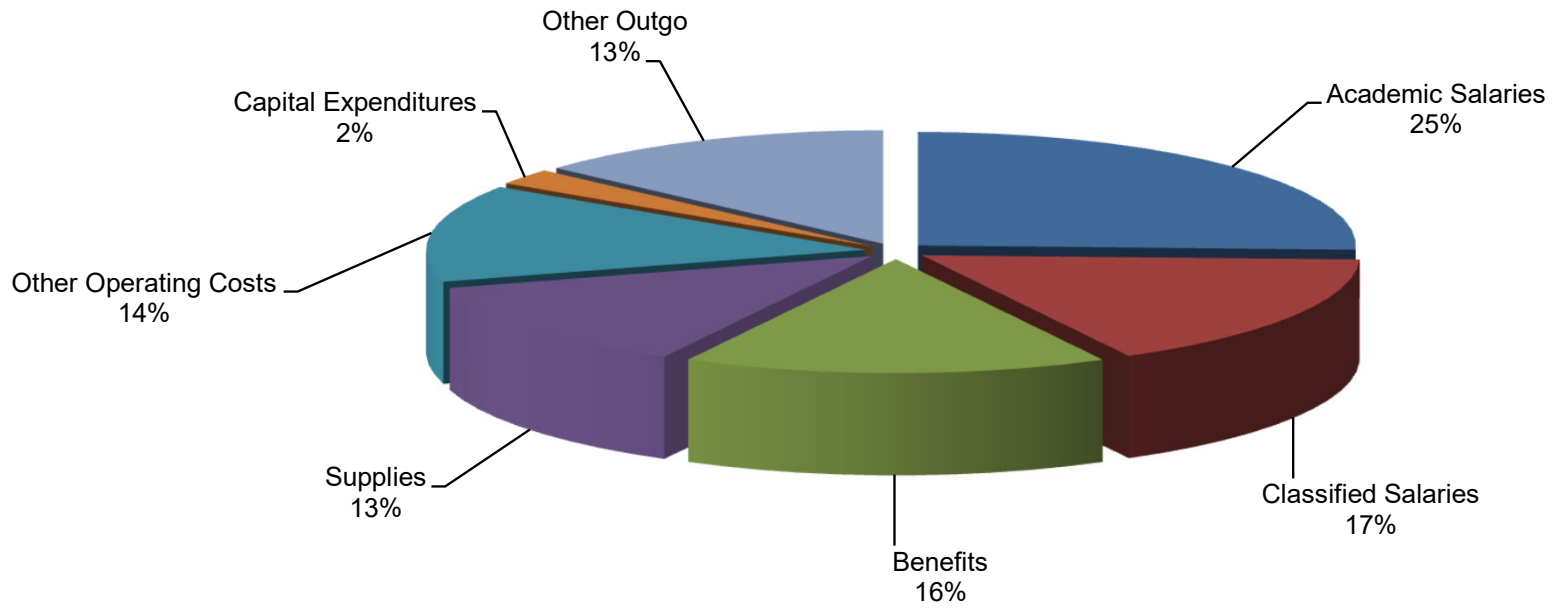
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ADOPTED BUDGET 2023-2024**



**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
UNAUDITED ACTUALS 2022-2023**



**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
ADOPTED BUDGET 2023-2024**



SECTION 5

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

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED SUMMARY
2023-2024 ADOPTED BUDGET**

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
BEGINNING FUND BALANCE	43,789,870	53,054,441
REVENUE		
8100-8200 Federal	12,647	12,647
8600-8700 State	85,551,761	90,345,669
8800-8900 Local/Incoming Transfers	23,105,651	14,706,349
Total Revenue	108,670,059	105,064,665
REVENUE PLUS BEGINNING FUND BALANCE	152,459,929	158,119,106
EXPENDITURES		
1100-1400 Academic Salaries	33,290,983	37,972,702
2100-2400 Classified Salaries	19,187,791	21,773,326
3100-3800 Employee Benefits	18,815,963	22,222,280
4100-4700 Supplies	1,019,820	2,908,538
5100-5800 Other Operating Costs	10,847,768	14,602,246
6100-6700 Capital Expenditures	(65,356)	849,250
Total Expenditures	83,096,970	100,328,342
7100-7900 Other Outgo	16,308,518	649,660
Total Expenditures & Other Outgo	99,405,488	100,978,002
Ending Fund Balance	53,054,441	57,141,104
Surplus/(Deficit)	9,264,571	4,086,663
<i>Assigned Aside for Categorical Salaries + Benes</i>	(500,000)	(500,000)
<i>Capital Projects Protection</i>	(12,000,000)	(12,000,000)
<i>DEI Initiatives & Training</i>	(500,000)	(500,000)
<i>IT Refresh</i>	(3,000,000)	(3,000,000)
<i>Leave Payoff</i>	(750,000)	(750,000)
<i>Professional Development</i>	(684,181)	(684,181)
<i>Reserve for Emergencies (AP 6305)</i>	(500,000)	(500,000)
<i>Reserve for Pension Stabilization (BP 6250)</i>	(7,300,000)	(7,300,000)
<i>Schedule Maintenance Reserve - 1%</i>	(885,657)	(994,055)
<i>Supplemental Protection</i>	(3,000,000)	(3,000,000)
<i>Resource Allocation - One-Time</i>	(1,530,026)	(1,530,026)
Unassigned Ending Fund Balance	22,404,577	26,382,842
Unassigned Reserve %	25.3%	26.5%

SECTION 6

BUDGET DETAIL
GENERAL FUND-UNRESTRICTED

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL
2023-2024 ADOPTED BUDGET**

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
UNASSIGNED BEGINNING FUND BALANCE	43,789,870	53,054,441
REVENUE		
FEDERAL REVENUE		
8160 Veteran's Education	3,296	3,296
8260 Interest Income - Fed	-	-
8290 Misc Federal Income	9,351	9,351
TOTAL FEDERAL REVENUE	12,647	12,647
STATE REVENUE		
8600 State Revenues	-	-
8610 General Apportionments	75,354,463	67,727,661
8613 Full Time Faculty Hiring	1,481,893	1,481,893
8630 Education Protection Account (EPA)	5,488,560	18,832,402
8660 Interest	-	-
8670 State Tax Subventions	37,304	37,304
8672 Homeowners Tax Relief	-	-
8681 State Lottery Proceeds - Reg	2,489,079	1,609,211
8685 Mandated Cost Reimbursement	364,834	321,570
8691 Adjunct Faculty Parity	263,991	263,991
8692 Adjunct Office Hours	44,092	44,092
8693 Adjunct Health Costs	27,545	27,545
8699 Other Local Revenue	-	-
TOTAL STATE REVENUE	85,551,761	90,345,669
LOCAL REVENUE		
8811 Tax Allocation, Secured Roll	7,986,848	8,275,443
8812 Tax Allocation, Supp. Roll	190,150	190,150
8813 Tax Allocation, Unsecured Roll	113,401	113,401
8816 Prior Years Taxes	402,211	402,211
8818 Delinq Taxes (Redevelop Apport. Offset)	67,735	67,735
8819 AB1290 (Redevelopment Apport. Offset)	1,084,048	1,084,048
8832 SOAR/Other Fee Waivers Conta Acct	(411,569)	(411,569)
8838 Student Bad Debt Write Off Contra Acct.	-	-
8839 Final Student Write Off Contra Acct.	(1,385)	(1,385)
8850 AVC Facilities Rental	-	-
8851 CSUB Facilities Rental	10,000	10,000
8860 Interest and Investment Income	1,314,139	1,314,139
8861 Unallocated Interest	-	-
8868 Bachelor's Degree Pilot Program Tuition	74,340	74,340
8873 BOGG Fee - Waiver Contra Account	(7,486,834)	(7,486,834)
8874 Enrollment	10,293,888	10,293,888
8877 Instructional/Lab Fees	44,769	44,769
8879 Transcript Charges	411	411
8880 Nonresident Tuition	658,990	658,990
8881 Parking Services-Public Transp	-	-
8885 Other Student Fees-Charges	-	-
8887 Audit Refunds/Challenges	4,840	4,840
8889 Library Book Fines	350	350
8890 Other Local Revenues	3,210	3,210
8893 Other Local Revenue Contracts	48,355	48,355
8894 Royalty Revenue	-	42
8896 Cash In Bank	42	-
8898 Events Local Revenue	19,815	19,815
8980 Incoming Transfers	8,687,896	-
TOTAL LOCAL REVENUE	23,105,651	14,706,349
GRAND TOTAL REVENUE	108,670,059	105,064,665
REVENUE PLUS BEGINNING FUND BALANCE	152,459,929	158,119,106

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL
2023-2024 ADOPTED BUDGET**

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
EXPENDITURES		
1000 ACADEMIC SALARIES		
1100 Instructor Salaries	15,879,693	18,326,541
1200 Educational Administrators	4,617,894	5,991,081
1300 Adjunct, Teaching	11,873,067	12,625,525
1400 Other, Non-teaching	920,330	1,029,555
TOTAL ACADEMIC SALARIES	33,290,983	37,972,702
2000 CLASSIFIED SALARIES		
2100 Regular, Non-Instr.	16,643,298	18,567,438
2200 Regular, Instr. Aides	1,136,768	1,902,143
2300 Hourly, Non-Instr.	1,307,531	1,215,997
2400 Hrly, Instr. Aides	100,194	87,748
TOTAL CLASSIFIED SALARIES	19,187,791	21,773,326
3000 EMPLOYEE BENEFITS		
3100 State Teachers Ret.	4,572,332	5,876,467
3200 PERS	4,153,720	5,038,935
3300 OASDI/Medicare	2,072,192	2,080,849
3400 Health & Welfare	7,012,392	8,106,900
3500 Unemployment Ins.	274,027	275,969
3600 Workers' Comp.	731,301	843,159
3800 Alternative Retirement Plan	-	-
TOTAL EMPLOYEE BENEFITS	18,815,963	22,222,280
4000 SUPPLIES		
4100 Textbooks	-	-
4200 Books & Other Reference Mat'l	-	-
4300 Instructional Materials & Supplies	41,316	69,291
4400 Software	-	800
4500 Non-Instructional Supplies/Equip	909,412	2,703,086
4600 Transportation Supplies	69,091	135,361
4700 Food Supplies	-	-
TOTAL SUPPLIES	1,019,820	2,908,538
5000 OTHER OPERATING EXP		
5100 Consultants	922,153	1,768,155
5200 Conferences & Travel	327,302	617,576
5300 Dues & Memberships	901,638	2,800,939
5400 Insurance	830,540	880,048
5500 Utilities	3,458,156	3,028,183
5600 Rentals & Repairs	946,749	1,186,043
5700 Legal, Audit, Elections	740,948	1,141,980
5800 Other Services, Misc.	2,720,282	3,179,322
5900 Other Support	-	-
TOTAL OTHER OPER EXP	10,847,768	14,602,246
6000 CAPITAL OUTLAY		
6100 Site Improvement	-	48,200
6200 Building & Improvements	8,432	500,000
6300 Library Books	-	179,790
6400 Equipment	(73,788)	121,260
6500 Equipment Replacement	-	-
TOTAL CAPITAL OUTLAY	(65,356)	849,250

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL
2023-2024 ADOPTED BUDGET**

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
EXPENDITURES		
7000 OTHER OUTGO		
7000 Other Outgo	-	-
7100 Debt Retirement	530,942	-
7310 Interfund Transfers Out	16,021,926	537,160
7400 Other Transfers	(244,350)	-
7500 Student Grants & Payments	-	112,500
7600 Payments for Students	-	-
7900 Reserve for Expenditures	-	-
TOTAL OTHER OUTGO	16,308,518	649,660
GRAND TOTAL EXPENDITURES	99,405,488	100,978,002
<i>Total Ending Fund Balance</i>	53,054,441	57,141,104
<i>Surplus/(Deficit)</i>	9,264,571	4,086,663
<i>Assigned Aside for Categorical Salaries + Benes</i>	(500,000)	(500,000)
<i>Capital Projects Protection</i>	(12,000,000)	(12,000,000)
<i>DEI Initiatives & Training</i>	(500,000)	(500,000)
<i>IT Refresh</i>	(3,000,000)	(3,000,000)
<i>Leave Payoff</i>	(750,000)	(750,000)
<i>Professional Development</i>	(684,181)	(684,181)
<i>Reserve for Emergencies (AP 6305)</i>	(500,000)	(500,000)
<i>Reserve for Pension Stabilization (BP 6250)</i>	(7,300,000)	(7,300,000)
<i>Schedule Maintenance Reserve - 1%</i>	(885,657)	(994,055)
<i>Supplemental Protection</i>	(3,000,000)	(3,000,000)
<i>Resource Allocation - One-Time</i>	(1,530,026)	(1,530,026)
<i>Unassigned Ending Fund Balance</i>	22,404,577	26,382,842
Reserve % (BP 6200) 17% goal	25.3%	26.5%

SECTION 7

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

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-
GENERAL FUND
RESTRICTED SUMMARY
2023-2024 ADOPTED BUDGET**

		2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
<i>BEGINNING FUND BALANCE</i>		1,214,566	1,926,671
<i>REVENUE</i>			
8100-8200	Federal	21,342,815	10,383,160
8600-8700	State	22,595,680	47,391,590
8800	Local	1,637,468	1,907,109
<u>Total Revenue</u>		45,575,963	59,681,859
REVENUE PLUS BEGINNING FUND BALANCE		46,790,528	61,608,530
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	4,163,624	3,137,652
2100-2400	Classified Salaries	5,136,803	4,928,683
3100-3800	Employee Benefits	2,945,540	2,845,061
4100-4700	Supplies	5,630,796	17,445,493
5100-5800	Other Operating Costs	9,447,455	7,654,986
6100-6700	Capital Expenditures	6,223,596	2,811,350
<u>Total Expenditures</u>		33,547,814	38,823,224
7100-7900	Other Outgo	11,316,043	20,858,635
<u>Total Expenditures & Other Outgo</u>		44,863,857	59,681,859
<i>Ending Fund Balance</i>		1,926,671	1,926,671
Surplus/Deficit		712,106	-

SECTION 8

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

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL
2023-2024 ADOPTED BUDGET**

		2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
BEGINNING FUND BALANCE		1,214,566	1,926,671
FEDERAL REVENUE			
8116	NSF - Bees Sub-Award	2,605	-
8121	Federal College Work Study	333,092	550,028
8122	FISAP Admin	-	286,501
8125	ARP HEERF III	14,965,498	1,618,908
8127	ARP HEERF III MSI	-	2,484,708
8135	Teacher Acceleration Preparation Program	319,659	1,695,669
8140	Tanf - Federal (50%)	65,784	65,633
8148	HEERF II	2,805,451	-
8159	PELL Admin. Allowance	16,979	44,735
8170	Vocation Technical Education	653,329	839,003
8182	Title V Cooperative	856,976	166,810
8183	Air Force Research Lab	38,794	82,801
8184	Title V Data Science	14,276	1,185,574
8193	Foster Parenting - Federal	43,786	44,170
8201	Title V Second Year Experience	951,495	897,643
8203	Trio Grant	275,090	420,978
TOTAL FEDERAL REVENUE		21,342,815	10,383,160
STATE REVENUE			
8600	State Revenues	2,748,759	6,890,402
8602	Hunger Free Campus	5,995	-
8603	Campus Safety & Sexual Assault	-	17,723
8605	Financial Aid Technology	52,450	118,173
8606	Mental Health Support	3	925,029
8611	Basic Skills	1,131,705	1,178,139
8612	Calif Apprenticeship Initiative CAI	43,657	472,826
8615	Enrollment Fee Financial Asst.	159,072	142,125
8616	BFAP Administration	468,355	809,482
8618	California College Promise	410,736	1,402,533
8622	Veteran's Resource Center	58,802	405,673
8623	Guided Pathways	281,533	946,444
8624	EOPS	1,039,606	2,308,033
8625	CARE	348,688	918,185
8626	Disabled Student Progr Svcs	1,115,298	1,715,122
8627	CalWorks	1,012,227	1,216,134
8628	Student Success & Support (SSSP) Credit	3,688,431	4,316,640
8631	DPSS CalWorks	189,070	171,004
8632	Strong Workforce Development 60% District Share	1,755,422	2,579,862
8635	Nursing Enrollment	218,141	229,856
8637	Strong Workforce Development 40% Region Share	1,324,943	4,497,615
8638	Student Equity	3,800,242	3,874,231
8640	Tanf - State (50%)	65,784	65,633
8641	Job Developer	224,288	477,428
8644	Quality Improvement Grant	6,000	11,430
8646	Classified Professional Development	-	50,763
8647	Rapid Rehousing	467,932	3,074,223
8648	Cal Fresh	9,123	25,413
8655	Instructional Block Grant	319,924	596,957
8657	Staff Diversity	99,184	555,468
8662	Cal OES State	2,210	151,106
8663	Foster Parent Training Program - State	85,819	86,447
8666	Undocumented Resources Liaisons	133,387	128,393
8668	CA Prison Incarcerated Students	30,367	139,928
8671	Basic Needs Centers	200,661	1,562,878
8673	Library Services Platform	-	11,743
8674	Rising Scholars Network	613	123,387
8675	LGBTQ+	18,562	100,850
8676	College & Career Access Pathways	-	1,006
8678	Economic & Workforce Development	7,305	342,515
8679	Learning-Aligned Employment Program	-	923,990
8682	State Lottery Proceeds-Prop 20	806,283	2,376,418
8687	Puente Program	8,839	67,089
8688	Retention & Enrollment Outreach	256,264	1,332,859
8697	Culturally Competent Faculty	-	50,434
TOTAL STATE REVENUE		22,595,680	47,391,590

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL
2023-2024 ADOPTED BUDGET**

		2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
LOCAL REVENUE			
8809	Kaiser Sim Collaboration	1,817	-
8860	Interest and Investment Income	592,301	98,068
8862	Youth Apprenticeship	6,609	55,542
8872	Community Service & CCD Classes	13,633	12,175
8876	Student Health Services	781,590	1,476,324
8881	Parking	225,914	265,000
8890	Other Local Revenues	15,604	-
8896	Other Local Revenues/Cash In Bank	-	-
8980	Incoming Transfers	-	-
TOTAL LOCAL REVENUE		1,637,468	1,907,109
GRAND TOTAL REVENUE		45,575,963	59,681,859
REVENUE PLUS BEGINNING FUND BALANCE		46,790,528	61,608,530
EXPENDITURES			
1000 ACADEMIC SALARIES			
1100	Teachers Salaries	188,526	67,381
1200	Educational Administrators	1,785,563	1,671,011
1300	Adjunct, Teaching	617,863	72,651
1400	Other, Non-teaching	1,571,672	1,326,609
TOTAL ACADEMIC SALARIES		4,163,624	3,137,652
2000 CLASSIFIED SALARIES			
2100	Regular, Non-Instr.	3,216,416	3,048,166
2200	Regular, Instr. Aides	64,252	-
2300	Hourly, Non-Instr.	1,855,950	1,880,516
2400	Hrly, Instr. Aides	186	-
TOTAL CLASSIFIED SALARIES		5,136,803	4,928,683
3000 EMPLOYEE BENEFITS			
3100	State Teachers Ret.	556,272	386,441
3200	PERS	845,846	976,246
3300	OASDI	347,067	319,983
3400	Health & Welfare	1,037,382	1,052,824
3500	Unemployment Ins.	36,434	15,171
3600	Workers' Comp.	122,539	94,396
3800	Alternative Retirement Plan	-	-
TOTAL EMPLOYEE BENEFITS		2,945,540	2,845,061
4000 SUPPLIES			
4100	Textbooks	35,214	120,749
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	3,439,391	6,804,019
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	2,155,346	10,520,725
4600	Transportation Supplies	845	-
4700	Food Supplies	-	-
TOTAL SUPPLIES		5,630,796	17,445,493

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL
2023-2024 ADOPTED BUDGET**

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
EXPENDITURES		
5000 OTHER OPERATING EXP		
5100 Consultants	3,104,731	4,568,234
5200 Conferences & Travel	707,387	1,174,114
5300 Dues & Memberships	1,480,493	860,204
5400 Insurance	19,370	19,370
5500 Utilities	142,471	2,098
5600 Rentals & Repairs	375,173	465,547
5700 Legal, Audit, Elections	19,969	16,000
5800 Other Services, Misc.	3,597,860	549,419
5804 Borrowing Interest Expense	-	-
5900 Other Support	-	-
TOTAL OTHER OPER EXP	9,447,455	7,654,986
6000 CAPITAL OUTLAY		
6100 Site Improvement	171,178	-
6200 Building & Improvements	395,055	1,699,469
6300 Library Books	353,072	98,277
6400 Equipment	5,304,291	1,013,604
6500 Equipment Replacement	-	-
TOTAL CAPITAL OUTLAY	6,223,596	2,811,350
7000 OTHER OUTGO		
7000 Other Outgo	-	-
7100 Debt Retirement	74,332	-
7310 Interfund Transfers Out	172,215	-
7400 Other Transfers & Indirect Costs	413,069	202,715
7500 Student Grants & Payments	10,368,426	637,493
7600 Payments for Students	288,002	114,735
7900 Reserve for Expenditures	-	19,903,692
TOTAL OTHER OUTGO	11,316,043	20,858,635
GRAND TOTAL EXPENDITURES	44,863,857	59,681,859
Ending Fund Balance	1,926,671	1,926,671
Surplus/Deficit	712,106	-

SECTION 9

CAPITAL OUTLAY PROJECT FUNDS

ANTELOPE VALLEY COLLEGE
FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
(Includes Scheduled Maintenance & Redevelopment)
2023-2024
ADOPTED BUDGET

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
<i>Beginning Fund Balance</i>	5,382,157	25,890,696
<i>REVENUE</i>		
8651 State Capital Outlay	-	-
8652 Scheduled Maintenance	3,640,420	-
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	74,866	74,866
8860 Interest Income	183,053	174,463
8867 Non Resident Cap X Fee	41,035	41,035
8890 Capital Outlay Projects	11,104	5,245
8891 Lancaster Redevelopment	2,026,965	2,026,965
8892 Palmdale Redevelopment	897,807	897,807
8940 Proceeds of General Long-Term	10,262,781	-
8980 Incoming Transfers	16,391,413	-
<u>Total Revenue</u>	33,529,444	3,220,381
<u>Total Beginning Balance and Revenue</u>	38,911,600	29,111,077
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	73,941	56,026
5100-5800 Other Operating Costs	1,978,588	6,660,997
6100-6700 Capital Expenditures	1,315,387	1,659,420
<u>Total Expenditures</u>		
7100-7900 Other Outgo	9,652,989	1,763,222
<u>Total Expenditures & Other Outgo</u>	13,020,904	10,139,666
<i>Ending Fund Balance</i>	25,890,696	18,971,411

ANTELOPE VALLEY COLLEGE
FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
(Includes Scheduled Maintenance & Redevelopment)
2023-2024
ADOPTED BUDGET

DETAIL OF PROJECTS

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
Beginning Balance	5,382,157	25,890,696
REVENUE		
8651 State Capital Outlay	-	-
8652 Scheduled Maintenance	3,640,420	-
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	74,866	74,866
8860 Interest Income	183,053	174,463
8867 Non Resident Cap X Fee	41,035	41,035
8890 Other Local Revenues	11,104	5,245
8891 Lancaster Redevelopment	2,026,965	2,026,965
8892 Palmdale Redevelopment	897,807	897,807
8940 Proceeds of General Long-Term	10,262,781	-
8980 Incoming Transfers	16,391,413	-
Total Revenue	33,529,444	3,220,381
Total Beginning Balance and Revenue	38,911,600	29,111,077
EXPENDITURES Fund 41		
Facilities Services	9,693,720	526,215
Cell Tower Upgrade	-	16,349
Baseball Field Repairs	263,912	-
District		500,000
Emergency Phones	387,788	254,765
Facilities Services	63,212	-
Foxfield Renovations	17,707	-
Palmdale projects	1,300,796	686,108
District	-	737,007
Palmdale Campus	7,756	-
Palmdale projects	393,799	1,050,851
A,FA3,L,YH,UH&MH CarpetSignagePaint	31,886	1,082,114
Dark Room ADA Compliance	-	5,000
Door Access Controls Upgrade	112,101	129,480
Irrigation Upgrade	68,707	152,735
LearnCtr & FineArts ExteriorUpgrade	54,738	180,262
Library & MesHall Elevator Upgrades	71,258	48,742
Library and CDC Roof Repairs	504,343	74,757
Mechanical Maintenance Upgrade	49,181	1,049,290
Yoshida Hall Offices Renovation	-	5,569
Asbestos Abatement	-	262,000
Child Development Center Upgrade	-	350,000
Emerg. Lighting Upgrade/Replacement	-	250,000
Fire Alarm System Upgrade	-	550,000
Fire Pump Replacement	-	100,000
HVAC Heating Units Upgrade/Replacem	-	190,000
HVAC VFD Replacement	-	275,000
Landscape,AccessPoint&CampusPathway	-	1,000,000
Lighting Control System Replacement	-	175,000
Repair/Replacement Roof/Exhaust Fan	-	488,420
Total Expenditures	13,020,904	10,139,666
Ending Fund Balance	25,890,696	18,971,411

ANTELOPE VALLEY COLLEGE
FUND 42.0: REVENUE BOND CONSTRUCTION
(Includes Measure AV and Lease Revenue Bonds)
2023-2024
ADOPTED BUDGET

Fund 42	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
Beginning Fund Balance	62,911,809	88,578,265
REVENUE		
8860 Capital Outlay Endowment Interest	547,011	567,669
8860 Capital Outlay Interest & Investment Income	1,506,297	1,506,297
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	54,586,933	-
8900 Other Financing Sources	-	-
Total Revenue	56,640,240	2,073,966
Total Beginning Balance and Revenue	119,552,050	90,652,231
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	216,047	1,008,346
3100-3800 Employee Benefits	102,227	504,011
4100-4700 Supplies	2,765,883	613,578
5100-5800 Other Operating Costs	2,165,636	617,666
6100-6700 Capital Expenditures	25,712,906	87,908,629
Total Expenditures	30,962,699	90,652,231
7100-7900 Other Outgo	11,085	-
Total Expenditures & Other Outgo	30,973,784	90,652,231
Ending Fund Balance	88,578,265	-

ANTELOPE VALLEY COLLEGE
FUND 42.0: REVENUE BOND CONSTRUCTION
(Includes Measure AV and Lease Revenue Bonds)
2023-2024
ADOPTED BUDGET

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
Beginning Balance	62,911,809	88,578,265
REVENUE		
8860 Capital Outlay Endowment	547,011	567,669
8860 Capital Outlay Interest & Investment Income	1,506,297	1,506,297
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	54,586,933	-
8900 Other Financing Sources	-	-
Total Revenue	56,640,240	2,073,966
Total Beginning Balance and Revenue	119,552,050	90,652,231
EXPENDITURES Fund 42		
Information Technology Service	47,216	9,260.51
Planning & Coord:Facilities	197,781	656,214.89
Planning & Coord:Bus Serv	124,258	892,918.39
Campus Infrastructure PHS I	1,503,098	73,011.98
Sage Hall (Academic Commons)	347,577	166,891.42
Student Services Bldg	13,118,568	1,299,011.98
J-12/30th Main Entrance	89,046	2,227,348.18
Discovery Lab	1,724,433	963,223.91
Marauder Complex-Modular FieldHouse	1,747,067	933,874.91
General Conditions & Logistics	554,775	1,304,744.91
Campus Security Building	108,263	-
Gym Reno 17-002	138,955	6,897,496.78
The Commons	211,045	28,255,368.90
Swing Phase 2	3,532,501	1,163,562.47
Cedar Hall	7,004,778	45,731,905.15
Outdoor Fitness Center	511,432	64,511.32
Interest Expense	12,990	12,885.22
Total Expenditures	30,973,784	90,652,231
Ending Fund Balance	88,578,265	-

**ANTELOPE VALLEY COLLEGE
BOND INTEREST AND REDEMPTION FUND
2023-2024
ADOPTED BUDGET**

	2022-2023 Actuals	2023-2024 Adopted Budget
<i>Beginning Fund Balance</i>	18,651,698	16,621,682
<i>REVENUE</i>		
8600 State Revenue	115,484	-
8800 Local Revenue	19,610,319	18,733,408
<u>Total Revenue</u>	19,725,803	18,733,408
<u>Total Beginning Balance and Revenue</u>	38,377,501	35,355,090
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	-
5100-5800 Other Operating Costs	-	-
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	-	-
7100-7900 Other Outgo	21,755,819	20,219,140
<u>Total Expenditures & Other Outgo</u>	21,755,819	20,219,140
<i>Ending Fund Balance</i>	16,621,682	15,135,950

SECTION 10

***ENTERPRISE
OPERATIONS/AUXILIARY SERVICES***

**ANTELOPE VALLEY COLLEGE
ENTERPRISE OPERATIONS/AUXILIARY SERVICES
2023-2024
ADOPTED BUDGET**

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
<i>Beginning Fund Balance</i>	-	144,633
<i>REVENUE</i>		
Gross Income	-	275,000
Less Cost of Sales	-	190,000
<i>Net Income from Sales</i>	-	85,000
Food Sale Commissions	-	-
MSI	-	
Incoming Transfers	150,000	112,767
Other Income	-	-
<u>Total Revenue</u>	150,000	197,767
<u>Total Beginning Balance and Revenue</u>	150,000	342,400
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	3,810	223,000
3100-3800 Employee Benefits	1,557	55,000
4100-4700 Supplies	-	12,000
5100-5800 Other Operating Costs	-	52,400
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	5,367	342,400
7100-7900 Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>	5,367	342,400
<i>Ending Fund Balance</i>	144,633	-
Surplus/Deficit	144,633	(144,633)

SECTION 11

CHILD DEVELOPMENT FUND

**ANTELOPE VALLEY COLLEGE
CHILD DEVELOPMENT CENTER
2023-2024
ADOPTED BUDGET**

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
<i>Beginning Fund Balance</i>	386,047	389,275
<i>REVENUE</i>		
8100 Federal	-	-
8138 ARPA Stipend	12,274	13,079
8147 CRRSA AB82	118	-
8620 California State Preschool	828,757	783,106
8695 State	-	-
8860 Interest Income	3,388	2,128
8871 Local	127,345	80,521
8980 Transfers In	-	-
<u>Total Revenue</u>	971,882	878,834
<u>Total Beginning Balance and Revenue</u>	1,357,930	1,268,109
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	617,287	506,713
3100-3800 Employee Benefits	263,083	215,344
4100-4700 Supplies	26,200	8,404
5100-5800 Other Operating Costs	62,085	57,260
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	968,654	787,722
7100-7900 Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>	968,654	787,722
<i>Ending Fund Balance</i>	389,275	480,388

SECTION 12

PARKING FUND

**ANTELOPE VALLEY COLLEGE
PARKING FUND*
2023-2024
ADOPTED BUDGET**

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
<i>Beginning Fund Balance</i>	-	-
<u>REVENUE</u>		
8881 Local	225,914	265,000
<u>Total Revenue</u>	225,914	265,000
REVENUE PLUS BEGINNING FUND BALANCE	225,914	265,000
<u>EXPENDITURES</u>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	14,900	65,000
5100-5800 Other Operating Costs	211,014	200,000
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	225,914	265,000
7100-7900 Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>	225,914	265,000
<i>Ending Fund Balance</i>	-	-

*The Parking Fees are incorporated in the General Fund

SECTION 13

OTHER FUNDS

**ANTELOPE VALLEY COLLEGE
STUDENT REPRESENTATION FEE
2023-2024
ADOPTED BUDGET**

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
<i>Beginning Fund Balance</i>	405,959	397,005
<i>REVENUE</i>	-	
8884 Fees Collected	56,642	56,000
8860 Interest	4,020	1,200
<u>Total Revenue</u>	60,662	57,200
<u>Total Beginning Balance and Revenue</u>	466,622	454,205
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	2,000
5100-5800 Other Operating Costs	43,277	26,000
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	43,277	28,000
7100-7900 Other Outgo	26,339	28,000
<u>Total Expenditures & Other Outgo</u>	69,616	56,000
<i>Ending Fund Balance</i>	397,005	398,205

**ANTELOPE VALLEY COLLEGE
STUDENT FINANCIAL AID FUNDS
2023-2024
ADOPTED BUDGET**

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
<i>Beginning Fund Balance</i>	1,119,543	1,356,813
<i>REVENUE</i>		
8100-8200 Federal Revenue	26,017,486	26,287,577
8600-8700 State Revenue	10,412,151	11,607,892
8800 Local	-	-
8860 Interest	115,286	12,479
<u>Total Revenue</u>	36,544,923	37,907,948
<u>Total Beginning Balance and Revenue</u>	37,664,466	39,264,761
<i>EXPENDITURES</i>		
32300 Federal Pell Student Grants	22,515,114	22,600,000
32310 Federal Stafford Loans	3,085,307	3,021,000
32320 Federal SEOG	294,250	666,577
32503 State Emergency Fin Assist	-	167,561
32600 State CAL Grants	3,703,327	3,945,000
32604 State Student Success	4,866,332	6,120,331
32606 State Early Action Emergency SFA	1,827,102	440,000
32610 State Chafee	16,220	875,000
<u>Total Expenditures</u>	36,307,652	37,835,469
<i>Ending Fund Balance</i>	1,356,813	1,429,292

**ANTELOPE VALLEY COLLEGE
OTHER TRUST AND AGENCY FUNDS CO-CURRICULAR
2023-2024
ADOPTED BUDGET**

	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget
<i>Beginning Fund Balance</i>	37,124	37,142
<i>REVENUE</i>		
8677 State Revenue	43,798	50,000
8800 Local	321,014	370,668
8860 Interest	18	15
<u>Total Revenue</u>	364,829	420,683
<u>Total Beginning Balance and Revenue</u>	401,953	457,825
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	-
5100-5800 Other Operating Costs	-	-
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	-	-
7100-7600 92004: Scholarships-Local	240,103	292,668
7100-7600 90304: Scholarshare-Local	3,840	-
7100-7900 32902: Private Loans	77,071	78,000
7520 32903: Cal KIDS	43,798	50,000
<u>Total Other Outgo</u>	364,812	420,668
<u>Total Expenditures & Other Outgo</u>	364,812	420,668
<i>Ending Fund Balance</i>	37,142	37,157

SECTION 14

***APPROPRIATIONS LIMIT
WORKSHEET***

SECTION 15

***EDUCATION PROTECTION
ACCOUNT***

