



ANTELOPE VALLEY COLLEGE

Budget Committee Agenda

Wednesday, May 24, 2017
SSV-151
2:30 p.m. – 3:30 p.m.

Type of Meeting: *Regular Meeting*
Note Taker: *Patty McClure*
Please Review/Bring: *Agenda, Minutes, Supporting documents*

Committee Members:

- | | |
|--------------------------|--|
| Diana Keelen, Co-Chair | Executive Director of Business Services (Co-Chair) |
| Cynthia Wishka, Co-Chair | Academic Senate President or Designee (Co-Chair) |
| Jill Zimmerman | Dean - Student Services |
| Riley Dwyer | Dean - Academic Affairs |
| Pamela Ford | Classified Union |
| Violet Christopher | Faculty Union |
| David Adams | Faculty Staff |
| Jonathan Over | Adjunct Faculty Staff |
| Maria West | Classified Staff |
| Nichelle Williams | CMS |
| Jared Simmons | Facilities |
| Maxine Griffin | Human Resources |
| Rick Shaw | Information Technology Committee |
| VACANT | Outcomes Committee |
| Carol Eastin | Program Review Committee |
| Vanessa Gibson | Student Success Committee |
| VACANT | Enrollment Management Committee |
| Marbella Sanchez | ASO Representative |
| Mark Bryant | VP HR & Employee Relations, Ex-Officio |
| Erin Vines | VP Student Services, Ex-Officio |
| Bonnie Suderman | VP Academic Affairs, Ex-Officio |
| Sarah Miller | Proxy for Co-Chair |

Items	Person	Action / Notes
I. Approval of Minutes: April 26, 2017 Meeting	<i>All</i>	
II. Information Items: Presentation of tentative budget	<i>Ms. Keelen</i>	
III. Discussion Items: Discuss process improvement on resource allocation	<i>Ms. Keelen</i>	



ANTELOPE VALLEY COLLEGE

16-17 Meetings Schedule

6/28



ANTELOPE VALLEY COLLEGE

<h1>Budget Committee</h1> <h2>Minutes DRAFT</h2>	<p>Wednesday, April 26, 2017 SSV-151 2:30 p.m. – 3:30 pm</p>
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Type of Meeting: *Regular*
Note Taker: *Rhonda Burgess*
Please Review/Bring: *Agenda, Minutes, Supporting Docs*

Committee Members:

Diana Keelen, Co-Chair	Executive Director of Business Services (Co-Chair)	
Cynthia Wishka, Co-Chair	Academic Senate President or Designee (Co-Chair)	Absent
Jill Zimmerman	Dean - Student Services	
Riley Dwyer	Dean - Academic Affairs	
Pamela Ford	Classified Union	
Violet Christopher	Faculty Union	
David Adams	Faculty Staff	
Jonathan Over	Adjunct Faculty Staff	
Maria West	Classified Staff	
Nichelle Williams	CMS Staff	
Jared Simmons	Facilities	
Maxine Griffin	Human Resources	
Rick Shaw	Information Technology Committee	
VACANT	Outcomes Committee	VACANT
Carol Eastin	Program Review Committee	Absent
Vanessa Gibson	Student Success Committee	
VACANT	Enrollment Management Committee	VACANT
VACANT	ASO Representative	VACANT
Mark Bryant	VP HR & Employee Relations, Ex-Officio	
Erin Vines	VP Student Services, Ex-Officio	
Bonnie Suderman	VP Academic Affairs, Ex-Officio	Absent
Sarah Miller	Proxy for Co-Chair	Absent

Items	Person	Action
I. Approval of Minutes: March 22, 2017 Meeting	<i>All</i>	The minutes of the January 25, 2017 Budget Committee (BC) meeting were approved by majority consent.
II. Information Items: Review Budget Presentation	<i>Ms. Keelen</i>	Budget presentation handouts were distributed at the meeting. Topics were as follows: <ul style="list-style-type: none"> • 3rd Qtr Cap X • 3rd Qtr Restricted • Major Program Proposals • Bachelor's Degree



ANTELOPE VALLEY COLLEGE

- | | | |
|--|--|--|
| | | <ul style="list-style-type: none">• 16-17 Staff Development• 17-18 Resource Allocations• 17-18 Staffing• 17-18 Non-Staffing• P1 FTES Status• P1 Funding• Budget Update |
|--|--|--|

NEXT MEETING DATE:

5/24/2017
SSV-151, 2:30 pm

FUTURE 2017 MEETINGS:

6/28



DRAFT

ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

2017-2018 TENTATIVE BUDGET



June 12, 2017

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

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SECTION 1

BUDGET NARRATIVE

ANTELOPE VALLEY COMMUNITY COLLEGE 2017-2018 TENTATIVE 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.

For planning purposes, the estimated total computational revenue for 2016-2017 includes an estimated 0.5% deficit or \$325,813 as a contingency of revenue shortfall that may happen at recalculation in February 2018. If the deficit does not come to realization, the funding may go into the ending fund balance or be redirected towards one-time funding use.

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 borrow 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*
<u>FTES Target</u>	
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 Borrow	672
Total FTES Target to including making up borrowing	12,919

2016-2017 FTES	P2 Estimate
<u>FTES Target</u>	
2016-2017 Base FTES	11,657
2015-2016 FTES Needed to Borrow	672
Total FTES Target to including making up borrowing	12,329
Total Actual FTES Estimate at P2 minus borrowing	10,994
2016-2017 Estimated FTES Borrowing	663
2016-2017 Funded FTES	11,657

2017-2018 Tentative Budget for Community Colleges¹

	2016-17 Enacted Augmentations	2017-18 System Budget Request	2017-18 Governor's January Proposal	2017-18 Governor's May Revision	Proposal vs May Revise Change
Ongoing Funds					
Cost of Living Adjustment (COLA)	0%	1%	\$94.1 M (1.48%)	\$96.8 M (1.56%)	\$2.8 M
Enrollment Growth	2%	2%	\$79.3 M (1.34%)	\$57.8 M (1%)	(\$21.5 M)
Base Augmentation	\$75 M	\$200 M	\$23.6 M	\$183.6 M	\$160 M
Student Success and Support Program (SSSP)	No Augmentation	No Augmentation	No Augmentation	No Augmentation	0
SSSP - Equity	No Augmentation	No Augmentation	No Augmentation	No Augmentation	0
Workforce & CTE Pathways	\$248 M	No Augmentation	No Augmentation	No Augmentation	0
Basic Skills	\$30M	\$25M	No Augmentation	No Augmentation	0
Full-Time Student Success Grants	\$2.2 M	No Augmentation	\$3.1 M	\$5 M	\$1.9 M
COLA for EOPS, DSPS, Cal Works, Childcare Tax Bailout	0%	1%	\$5.4 M (1.48%)	\$5.6 M (1.56%)	\$200K
Online Education Initiative	No Augmentation	\$10 M	\$10 M	\$10 M	0
One-Time Funds					
Guided Pathways			\$150 M	\$150 M	0
Integrated Library Systems		\$6 M	\$6 M	\$6 M	0
Deferred Maintenance & Instructional Equipment		\$184.5M	\$43.7 M	\$135.8 M	\$92.1 M (all but \$10 will not be issued until 18-19 P2) Will act as contingency for future Prop 98 cuts for 17-18
Prop 39 Clean Energy Job Creation Fund			\$52.3 M	\$46.5 M	(\$5.8 M)
Innovation Awards		\$25M	\$20 M	\$20 M	0
EEO Program				\$1.82 M	1.82 M
RDA Backfill				\$31.7 M	\$37.1 M

The major highlights of the 2017-2018 tentative 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 \$135.8 million in deferred maintenance and instructional equipment; most of which will not be allocated until 2018-2019 P2. Since the May revise overappropriates Proposition 98 with the hopes that low growth in the future will balance out, this funding source will be first on the chopping block should there be shortfalls in Proposition 98. The May revise still has to make its way through the legislature and the block grant shift is being heavily debated. Therefore, nothing has been added to the tentative budget in this area. There is also significant concern about the jump in basic allocation from \$23.6 million at the January budget release to \$183.6 million at May revise. This funding is needed to fund STRS & PERS employer pension obligation increases; however, with Prop 98 being now overappropriated, there is significant risk that the fully proposed amount may not be realized once it passes through the legislature. As a hedge to a potential reduction, the District has only estimated 75% of the basic allocation increase in the tentative budget.

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. At the April 26, 2017 Enrollment Management meeting the P2 estimate for FTES was presented to include borrowing of 663 FTES to make base of 11,657. Because the District is still making up borrowed FTES, no growth is assumed in the 2017-2018 Tentative Budget. Below is the draft potential growth targets released by the Chancellor's Office on 4/6/17.

2017-2018 FTES	*Potential*
<u>FTES Target</u>	
2017-2018 Base FTES	11,657
Potential Funded FTES w/ 1.8% growth	11,866
2% Above Potential Funded FTES	12,104
2016-2017 FTES Estimated Borrowing	636
Total FTES Target to including making up borrowing	12,740

2017-2018 FTES	Target
<u>FTES Target</u>	
2017-2018 Base FTES	11,657
2016-2017 FTES Borrowing Make up	636
Total FTES Target to including making up borrowing	12,293
2% Enrollment Target above Funded FTES + Borrowing	12,526

Antelope Valley College Unrestricted Revenue Highlights:

- 1.56% COLA
- 0% restoration/growth
- \$46 per credit unit
- 0.5% revenue deficit factor included
- Basic allocation increase of 75% of the May revision
- \$0 in scheduled maintenance/instructional block grant funds

Antelope Valley College Unrestricted Expenditure Budget Changes:

Exhibit A				
2016-2017 Budget Changes to 2017-2018 Tentative Budget				
	Change	Increase	Decrease	Total
1	Increase in Step & Column Estimates	\$ 354,646		
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 of 5% per year	\$ 98,013		
5	Minimum Wage Increase	\$ 153,510		
6	Decrease in property liability insurance 20%. Moved from SIRMA to SWAC		\$ (110,108)	
7	One Time Mandated Cost Funds Completed Projects		\$ (1,396,491)	
8	Removal of 2% one time off schedule salary increase		\$ (985,643)	
9	Removal of Central Plant Payment		\$ (510,994)	
10	Administrative Assistant for Palmdale Center Dean	\$ 72,222		
11	Removal of one-time approved resource allocation funds 16-17		\$ (250,000)	
12	1.56% COLA on salaries & benefits if enacted	\$ 796,490		
13	Reclassification of classified employees (placeholder estimate only-not yet known)	\$ 85,000		
14	Faculty retirements & replacement difference	\$ 173,485		
15	Palmdale Center Rent (\$500K covered by Palmdale Redevelopment funds)	\$ 462,739		
16	Increase in utilities expense & Desert Haven increase	\$ 96,480		
17	STRS increase from 12.58% to 14.43%	\$ 433,766		
18	PERS increase from 13.05% to 16.60%	\$ 434,266		
19	5% of categorical salaries reserve	\$ 154,740		
	Total Increase (Decrease)	\$ 3,389,357	\$ (3,253,236)	\$ 136,121

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)
2013-14	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)
2013-14	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 tentative 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 are 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.

Antelope Valley Community Colleges Strategic Planning Approach Leading to the 2017-2018 Tentative Budget

Prior to 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.

Other Funds

The 2017-2018 Tentative Budget includes estimates for the following:

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

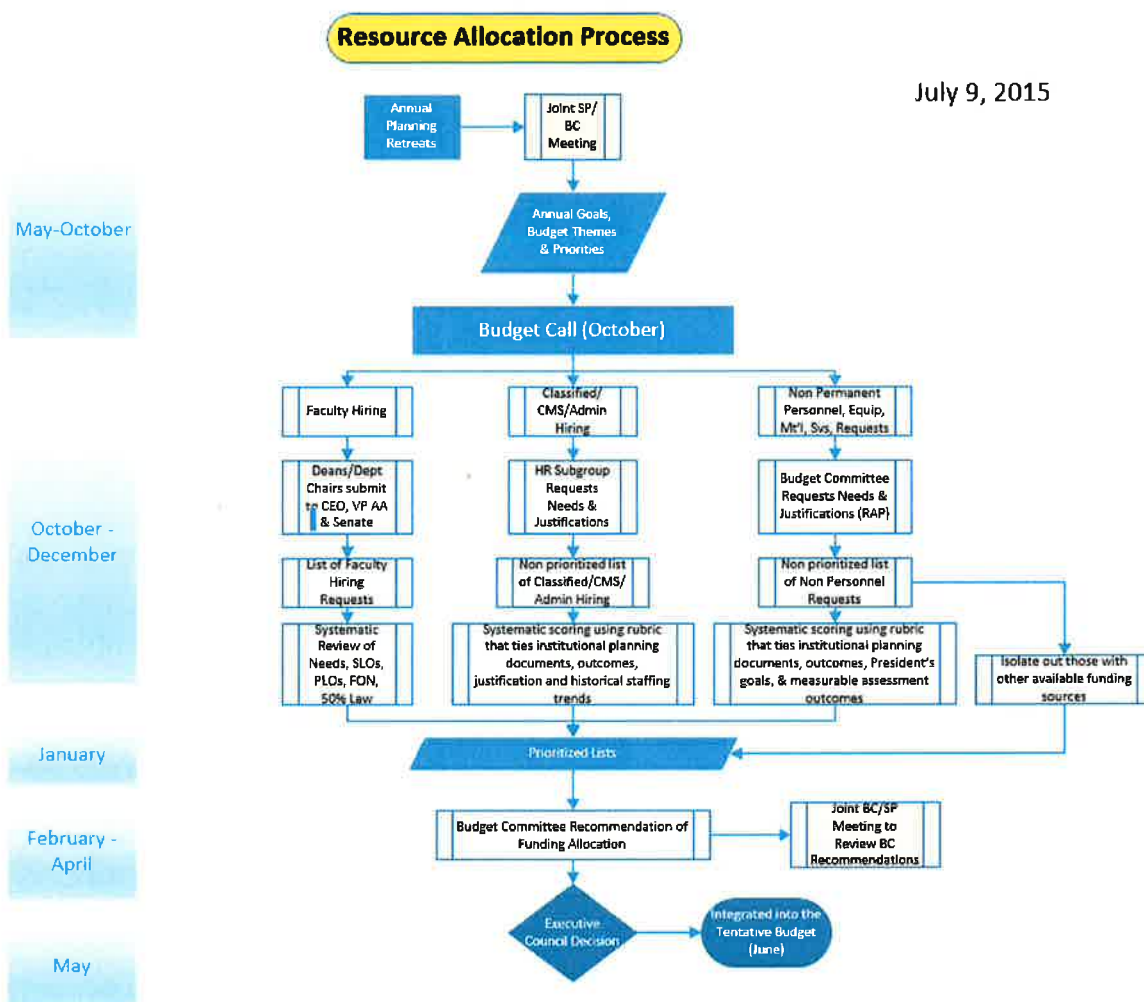
Linking the Strategic Plan and the Budget

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-Document 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		

Due to the projected continued deficit spending, funds have not been allotted for resource allocation in the tentative budget. There is also substantial risk and uncertainty in the May revision.

¹ *Community College League of California Budget Advocacy Website:*
<https://www.ccleague.org/i4a/pages/index.cfm?pageid=3855>
January 10, 2017; Updated to reflect Chancellor's Office May revise update May 11, 2017

SECTION 2

***ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY***

2017-2018 Antelope Valley College Tentative 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	19,879,692	68,166,987	72,695,997	15,350,682	(1,113,364)	(4,529,010)	14,237,318	19.6%	38.76%
13 & 14	Restricted	4,530,023	20,598,623	16,922,838	8,205,808		3,675,785			9.02%
21	Bond Interest & Redemption	5,827,463	7,618,258	7,761,954	5,683,767		(143,696)			4.14%
41	Capital Outlay Fund	4,922,180	3,292,189	6,507,409	1,706,960		(3,215,220)			3.47%
42	Revenue Bond Construction	13,637,145	126,286,691	43,492,890	96,430,946		82,793,801			23.19%
51	Bookstore	1,000,777	932,224	928,386	1,004,615		3,838			0.49%
52	Cafeteria	(31,187)	372,706	367,606	(26,087)		5,100			0.20%
33	Child Development Center	0	762,210	762,211	(0)		(0)			0.41%
72	Student Rep	270,327	36,459	27,500	279,286		8,959			0.01%
74	Financial Aid	808,171	37,000,000	37,808,171	0		(808,171)			20.16%
75	Scholarships & Loan	52,266	290,154	290,000	52,420		154			0.15%
	Antelope Valley College Budget		265,356,500	187,564,961			77,791,539			100.00%

2017-2018 Tentative 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	15,350,682	70,248,863	71,751,523	13,848,022	(495,333)	(1,502,659)	13,352,689	18.6%	46.16%
13 & 14	Restricted	8,205,808	13,806,974	19,419,863	2,592,918		(5,612,890)			12.49%
21	Bond Interest & Redemption	5,683,767	7,156,366	7,725,779	5,114,354		(569,413)			4.97%
41	Capital Outlay Fund	1,706,960	1,846,277	3,124,364	428,873		(1,278,087)			2.01%
42	Revenue Bond Construction	96,430,946	0	13,631,000	82,799,946		(13,631,000)			8.77%
51	Bookstore	1,004,615	944,585	910,611	1,038,589		33,974			0.59%
52	Cafeteria	(26,087)	379,591	379,591	(26,088)		(0)			0.24%
33	Child Development Center	(0)	783,955	783,955	0		0			0.50%
72	Student Rep	279,286	36,459	50,000	265,746		(13,541)			0.03%
74	Financial Aid	0	37,370,000	37,370,000	(0)		(0)			24.04%
75	Scholarships & Loan	52,420	290,154	290,000	52,574		154			0.19%
	Antelope Valley College Budget		132,863,224	155,436,686			(22,573,462)			100.00%

SECTION 3

***BUDGET SUMMARY
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

2017-2018 TENTATIVE BUDGET SUMMARY-GENERAL FUND SUMMARY
RESTRICTED AND UNRESTRICTED

		2016-2017 Estimated Actuals	2017-2018 Tentative Budget
BEGINNING FUND BALANCE		24,409,715	23,556,490
REVENUE			
8100-8200	Federal	3,958,251	1,795,357
8600-8700	State	74,054,086	71,534,732
8800	Local	10,753,273	10,725,748
Total Revenue		88,765,610	84,055,837
REVENUE PLUS BEGINNING FUND BALANCE		113,175,325	107,612,327
EXPENDITURES			
1100-1400	Academic Salaries	33,953,085	34,029,028
2100-2400	Classified Salaries	17,290,336	18,512,286
3100-3800	Benefits	15,512,411	16,491,312
4100-4700	Supplies	3,547,366	3,773,774
5100-5800	Other Operating Costs	11,822,340	10,880,589
6100-6700	Capital Expenditures	5,701,434	6,043,666
Total Expenditures		87,826,971	89,730,656
7100-7600	Other Outgo	1,791,864	1,440,731
Total Expenditures & Other Outgo		89,618,835	91,171,386
Ending Fund Balance		23,556,490	16,440,941
Surplus/Deficit		(853,225)	(7,115,549)

SECTION 4

***BUDGET DETAIL
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

**2017-2018 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

		2016-2017 Estimated Actuals	2017-2018 Tentative Budget
REVENUE			
FEDERAL REVENUE			
8121	Federal College Work Study	356,713	338,877
8140	Tanf - Federal (50%)	87,502	83,127
8159	PELL Admin. Allowance	37,280	35,416
8160	Veteran's Education	3,114	3,114
8170	Vocation Technical Education	537,777	510,888
8171	Career Tech	43,748	41,561
8181	TAFT/STEM Grant	1,924,453	0
8201	Title V First Year Experience	650,299	514,982
8203	Trio Grant	294,973	255,000
8204	Truth Initiative Grant	10,000	0
8290	Misc Federal Income	12,392	12,392
TOTAL FEDERAL REVENUE		3,958,251	1,795,357
STATE REVENUE			
8600	State Revenues		
8610	General Apportionments	45,854,769	47,981,820
8611	Basic Skills	192,109	182,504
8615	Enrollment Fee Financial Asst.	210,640	200,108
8616	BFAP Administration	585,075	555,821
8619	Inmate Education Pilot Program	240,000	0
8621	CA Career Pathways Trust Grant	1,639,309	0
8624	EOPS	965,033	916,781
8625	CARE	298,449	283,527
8626	Disabled Student Progr Svcs	796,340	756,523
8627	CalWorks	1,019,513	968,537
8628	Student Success & Support Program (SSSP)	2,750,000	2,612,500
8630	Education Protection Account (EPA)	9,802,437	9,802,437
8631	DPSS CalWorks	223,428	212,257
8632	Strong Workforce Development 60% District Share	1,171,947	1,113,350
8632	Strong Workforce Development 40% Region Share	348,015	330,614
8635	Nursing Enrollment Grant (Object will change to EPA)	154,000	146,300
8636	AB86 Adult Education	66,500	0
8638	Student Equity	2,035,571	1,933,792
8639	Baccalaureate Degree Program	65,000	0
8640	Tanf - State (50%)	87,502	83,127
8643	LA Universal Preschool LAUP	5,145	0
8649	Air Quality Management District	80,000	80,000
8655	Instructional Block Grant	819,347	0
8657	Staff Diversity	60,000	6,500
8663	Foster Parent Training Program	114,463	108,964
8664	Santa Barbara CCD CTE Enhancement	100,593	0
8665	Employment Training Panel	68,125	0
8682	State Lottery Proceeds-Prop 20	460,963	460,963
8670	State Tax Subventions	39,463	39,463
8681	State Lottery Proceeds - Reg	1,468,740	1,468,740
8683	Department of Corrections	528,265	0
8684	RAMP	451,934	0
8685	Mandated Cost Reimbursement	316,133	300,000
8686	One Time Funding (estimated 1x realloc)	750,000	750,000
8691	Adjunct Faculty Parity	240,104	240,104
8692	Adjunct Office Hours	38,200	0
8693	Adjunct Health Costs	6,975	0
TOTAL STATE REVENUE		74,054,086	71,534,732

ANTELOPE VALLEY COLLEGE

**2017-2018 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

		2016-2017 Estimated Actuals	2017-2018 Tentative Budget
8811	Tax Allocation, Secured Roll	5,804,800	5,804,800
8812	Tax Allocation, Supp. Roll	124,892	124,892
8813	Tax Allocation, Unsecured Roll	266,513	266,513
8816	Prior Years Taxes	364,579	364,579
8817	Eraf	0	0
8833/8836	Instr Contracts, Yosemite Ccd & CCE	10,000	10,000
8851	CSUB Facilities Rental	10,000	10,000
8860	Interest and Investment Income	98,257	103,408
8867	Capital Outlay Fee	40,000	40,000
8868	Bachelor's Degree Pilot Program Tuition	0	0
8872	Community Service Classes	114,126	114,126
8874	Enrollment	2,310,704	2,310,704
8876	Student Health Services	653,504	620,829
8877	Instructional/Lab Fees	53,652	53,652
8879	Transcript Charges	9,906	9,906
8880	Nonresident Tuition	358,730	358,730
8881	Parking Services-Public Transp	300,000	300,000
8882	Proctoring Services	0	0
8887	Audit Refunds/Challenges	14,464	14,464
8889	Library Book Fines	5,348	5,348
8890	Other Local Revenues	150,000	150,000
8893	Other Local Revenue Contracts	35,000	35,000
8894	Royalty Revenue	0	0
8898	Events Local Revenue	28,797	28,797
TOTAL LOCAL REVENUE		10,753,273	10,725,748
GRAND TOTAL REVENUE		88,765,610	84,055,837

ANTELOPE VALLEY COLLEGE

**2017-2018 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

EXPENDITURES		2016-2017 Estimated Actuals	2017-2018 Tentative Budget
1000	ACADEMIC SALARIES		
1100	Instructor Salaries	14,443,394	14,939,708
1210/20/30	Educational Administrators	2,584,541	3,063,824
12/40/50/55	Counselor, Librarians & Coordinators	2,401,659	1,717,459
1300	Adjunct, Teaching	12,224,785	12,311,780
1400	Other, Non-teaching	2,298,707	1,996,257
	TOTAL ACADEMIC SALARIES	33,953,085	34,029,028
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	10,418,034	11,084,600
2150/80	CMS & Classified Administrators	3,130,225	3,197,750
2200	Regular, Instr. Aides	975,868	1,088,491
2300	Hourly, Non-Instr.	2,607,534	2,981,582
2400	Hrly, Instr. Aides	158,675	159,863
	TOTAL CLASSIFIED SALARIES	17,290,336	18,512,286
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	3,523,028	3,928,528
3200	PERS	1,980,021	2,492,040
3300	OASDI	1,851,411	1,749,315
3400	Health & Welfare	7,016,449	7,158,244
3500	Unemployment Ins.	50,900	58,015
3600	Workers' Comp.	946,616	961,186
3800	Alternative Retirement Plan	143,985	143,985
	TOTAL EMPLOYEE BENEFITS	15,512,411	16,491,312
4000	SUPPLIES		
4100	Textbooks	11,000	11,000
4200	Books & Other Reference Mat'l	0	0
4300	Instructional Materials & Supplies	1,495,762	1,734,313
4400	Software	45,263	51,453
4500	Non-Instructional Supplies/Equip	1,767,290	1,941,336
4600	Transportation Supplies	228,051	35,673
4700	Food Supplies	0	0
	TOTAL SUPPLIES	3,547,366	3,773,774

ANTELOPE VALLEY COLLEGE

**2017-2018 TENTATIVE BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

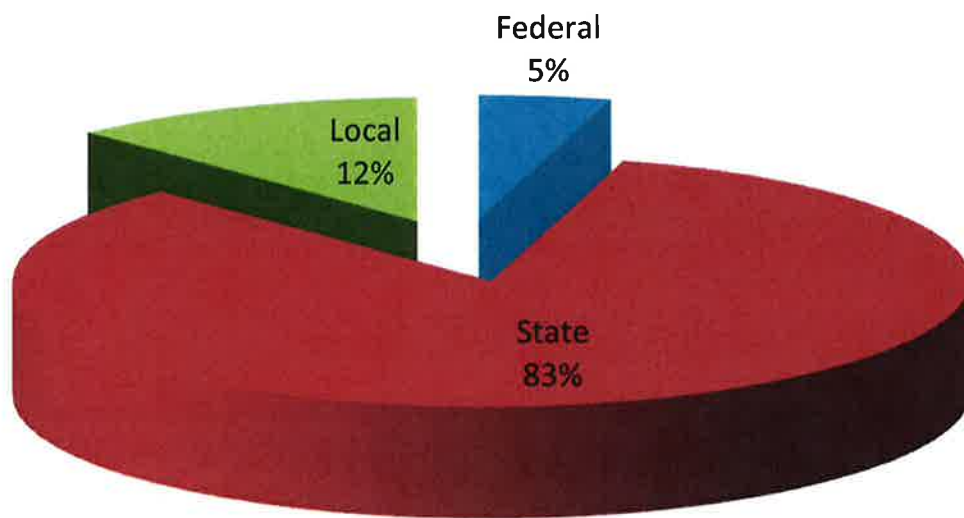
		2016-2017 Estimated Actuals	2017-2018 Tentative Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	2,244,447	2,134,007
5200	Conferences & Travel	888,409	742,217
5300	Dues & Memberships	1,613,739	1,546,499
5400	Insurance	887,617	587,279
5500	Utilities	1,944,607	1,891,229
5600	Rentals & Repairs	976,417	1,253,368
5700	Legal, Audit, Elections	1,015,608	298,234
5800	Other Services, Misc.	2,251,495	2,427,756
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	11,822,340	10,880,589
6000 CAPITAL OUTLAY			
6100	Site Improvement	123,323	0
6200	Building & Improvements	2,876,141	3,112,698
6300	Library Books	260,833	178,915
6400	Equipment	2,441,136	2,752,053
6500	Replacement Equipment	0	0
	TOTAL CAPITAL OUTLAY	5,701,434	6,043,666
7000 OTHER OUTGO			
7000	Other Outgo	0	0
7100	Debt Retirement	510,994	0
7310	Interfund Transfers Out	587,113	587,113
7400	Other Transfers	193,180	198,878
7500	Student Grants & Payments	188,963	200,000
7600	Payments for Students	311,614	300,000
7900	Reserve for Expenditures	0	154,740
	TOTAL OTHER OUTGO	1,791,864	1,440,731
GRAND TOTAL EXPENDITURES		89,618,835	91,171,386

Surplus/Deficit

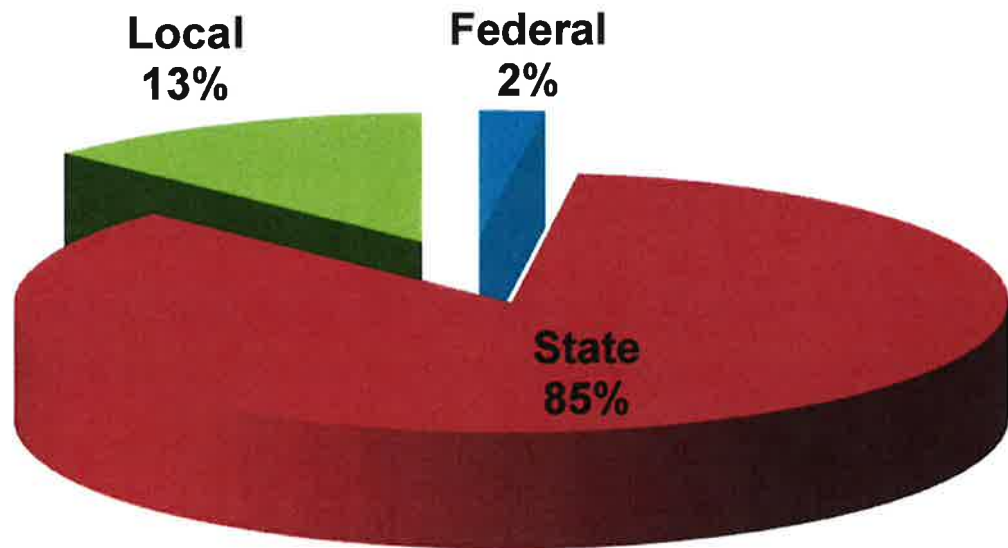
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(7,115,549)

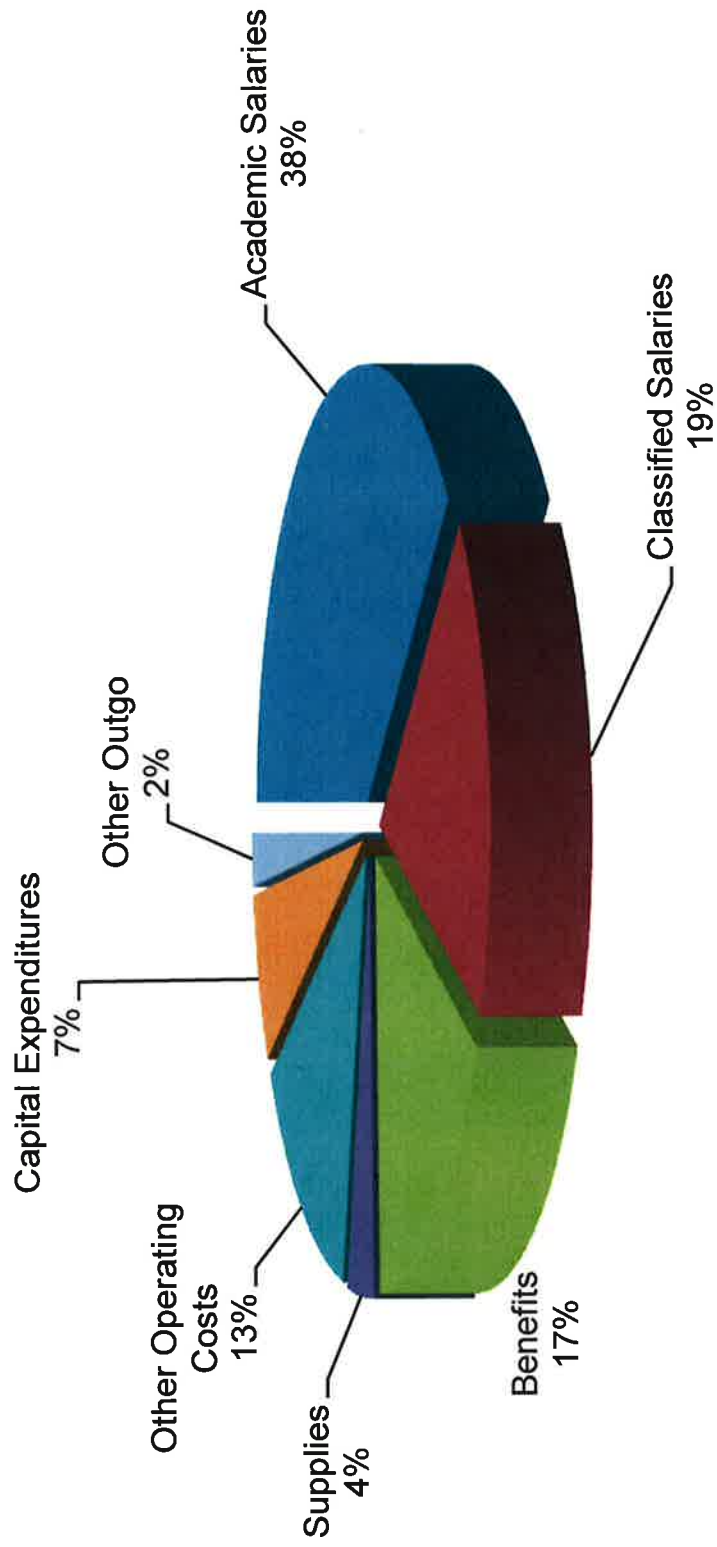
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ESTIMATED ACTUALS 2016-2017**



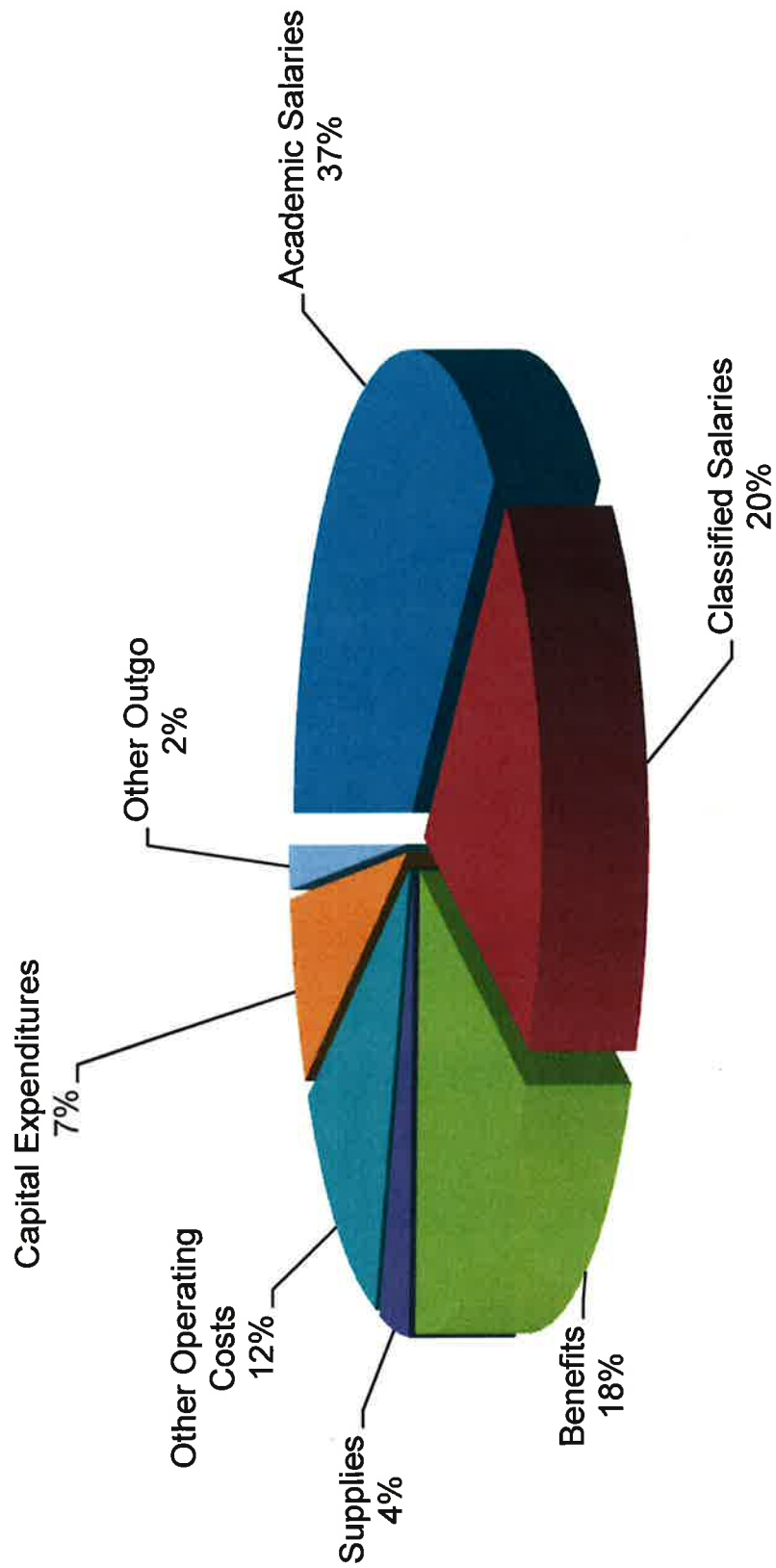
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
TENTATIVE BUDGET 2017-2018**



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



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



SECTION 5

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

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

		2016-2017 Estimated Actuals	2017-2018 Tentative Budget
<i>BEGINNING FUND BALANCE</i>		19,879,692	15,350,682
<i>REVENUE</i>			
8100-8200	Federal	15,506	15,506
8600-8700	State	58,200,687	60,282,564
8800	Local	9,950,793	9,950,793
<u>Total Revenue</u>		68,166,987	70,248,863
REVENUE PLUS BEGINNING FUND BALANCE		88,046,679	85,599,545
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	31,487,514	31,698,706
2100-2400	Classified Salaries	13,573,999	14,130,700
3100-3800	Employee Benefits	13,814,863	14,904,832
4100-4700	Supplies	1,434,043	1,384,465
5100-5800	Other Operating Costs	9,004,445	8,202,839
6100-6700	Capital Expenditures	2,089,847	489,250
<u>Total Expenditures</u>		71,404,710	70,810,792
7100-7600	Other Outgo	1,291,287	940,731
<u>Total Expenditures & Other Outgo</u>		72,695,997	71,751,523
<u>Reserves</u>			
Reserve for Contingency (Mid-Year Cuts)		0	0
Ending Fund Balance		15,350,682	13,848,022
Surplus/(Deficit)		(4,529,010)	(1,502,659)
One Time Committed Funds		(868,031)	(250,000)
Assided categorical position reserve & president's conting.		(245,333)	(245,333)
Unassigned Ending Fund Balance		14,237,318	13,352,689
Reserve %		19.6%	18.6%

Revenue Assumptions:

Assumes no growth funds

Assumes 1.48% COLA in 2017-2018 only

Assumes \$750K in One time Growth funding redistribution

Expenditure Assumptions:

See Exhibit A: Budget Changes

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

		2018-2019 Projected Budget	2019-2020 Projected Budget	2020-2021 Projected Budget
BEGINNING FUND BALANCE		13,848,022	10,087,774	5,985,803
REVENUE				
8100-8200	Federal	15,506	15,506	15,506
8600-8700	State	59,539,539	59,539,539	59,539,539
8800	Local	9,940,887	9,940,887	9,940,887
Total Revenue		69,495,932	69,495,932	69,495,932
REVENUE PLUS BEGINNING FUND BALANCE		83,343,955	79,583,706	75,481,735
EXPENDITURES				
1100-1400	Academic Salaries	32,090,693	32,561,600	32,887,216
2100-2400	Classified Salaries	14,272,007	14,399,928	14,529,128
3100-3800	Employee Benefits	15,628,196	15,746,591	15,837,890
4100-4700	Supplies	1,384,465	1,384,465	1,384,465
5100-5800	Other Operating Costs	8,440,839	8,315,339	8,750,839
6100-6700	Capital Expenditures	249,250	249,250	249,250
Total Expenditures		72,065,450	72,657,173	73,638,788
7100-7600	Other Outgo	940,731	940,731	940,731
Total Expenditures & Other Outgo		73,006,181	73,597,904	74,579,519
Ending Fund Balance		10,087,774	5,985,803	902,216
Surplus/(Deficit)		(3,510,249)	(4,101,971)	(5,083,586)
One Time Committed Funds		0	0	0
Assigned Aside for Categorical Salaries + Benes		(500,000)	(500,000)	(500,000)
Unassigned Ending Fund Balance		9,587,774	5,485,803	402,216
Reserve %		13.1%	7.5%	0.5%

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 TENTATIVE BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

	2016-2017 Estimated Actuals	2016-2017 Adopted Budget + Board Approved Changes	Budget Changes	2017-2018 Tentative Budget
UNASSIGNED BEGINNING FUND BALANCE	19,879,692	19,879,692		15,350,682
REVENUE				
FEDERAL REVENUE				
8160 Veteran's Education	3,114	3,114	0	3,114
8290 Misc Federal Income	12,392	12,392	0	12,392
TOTAL FEDERAL REVENUE	15,506	15,506	0	15,506
STATE REVENUE				
8600 State Revenues	0	0		
8610 General Apportionments	45,854,769	46,345,813	0	47,981,820
8630 Education Protection Account (EPA)	9,802,437	9,854,355	0	9,802,437
8686 One Time Funding (estimated 1x realloc)	750,000	750,000	0	750,000
8670 State Tax Subventions	39,463	39,463	0	39,463
8681 State Lottery Proceeds - Reg	1,468,740	1,468,740	0	1,468,740
8691 Adjunct Faculty Parity	240,104	240,104	0	240,104
8692 Adjunct Office Hours	38,200	0	0	0
8693 Adjunct Health Costs	6,975	0	0	0
TOTAL STATE REVENUE	58,200,687	58,698,475	0	60,282,564
LOCAL REVENUE				
8811 Tax Allocation, Secured Roll	5,804,800	5,523,301	0	5,804,800
8812 Tax Allocation, Supp. Roll	124,892	193,495	0	124,892
8813 Tax Allocation, Unsecured Roll	266,513	249,199	0	266,513
8816 Prior Years Taxes	364,579	110,672	0	364,579
8817 Eraf	0	0	0	0
8851 CSUB Facilities Rental	10,000	10,000	0	10,000
8860 Interest and Investment Income	73,408	73,408	0	73,408
8867 Capital Outlay Fee	40,000	40,000	0	40,000
8868 Bachelor's Degree Pilot Program Tuition	0	0	0	0
8872 Community Service Classes	0	0	0	0
8874 Enrollment	2,310,704	2,111,051	0	2,310,704
8877 Instructional/Lab Fees	53,652	53,652	0	53,652
8879 Transcript Charges	9,906	9,906	0	9,906
8880 Nonresident Tuition	358,730	358,730	0	358,730
8881 Parking Services-Public Transp	300,000	300,000	0	300,000
8887 Audit Refunds/Challenges	14,464	14,464	0	14,464
8889 Library Book Fines	5,348	5,348	0	5,348
8890 Other Local Revenues	150,000	150,000	0	150,000
8893 Other Local Revenue Contracts	35,000	35,000	0	35,000
8894 Royalty Revenue	0	0	0	0
8896 Cash In Bank	0	0	0	0
8898 Events Local Revenue	28,797	28,797	0	28,797
8981 Interfund Xfers - In	0	0	0	0
TOTAL LOCAL REVENUE	9,950,793	9,267,023	0	9,950,793
GRAND TOTAL REVENUE	68,166,987	67,981,004	0	70,248,863
REVENUE PLUS BEGINNING FUND BALANCE	88,046,679	87,860,696		85,599,545

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

		2016-2017 Estimated Actuals	2016-2017 Adopted Budget + Board Approved Changes	Budget Changes	2017-2018 Tentative Budget
EXPENDITURES					
1000	ACADEMIC SALARIES				
1100	Instructor Salaries	14,428,232	14,492,459	192,087	14,684,546
1210/20/30	Educational Administrators	2,243,761	2,616,475	16,346	2,632,821
12140/50/55	Counselor, Librarians & Coordinators	1,202,655	1,186,108	(3,489)	1,182,619
1300	Adjunct, Teaching	12,163,084	11,970,395	(44,365)	11,926,030
1400	Other, Non-teaching	1,449,782	1,280,286	(7,597)	1,272,689
	TOTAL ACADEMIC SALARIES	31,487,514	31,545,723	152,982	31,698,706
2000	CLASSIFIED SALARIES				
2100	Regular, Non-Instr.	8,405,001	8,592,849	193,688	8,786,537
2150/80	CMS & Classified Administrators	2,783,308	2,816,415	22,376	2,838,791
2200	Regular, Instr. Aides	960,412	1,036,035	4,057	1,040,091
2300	Hourly, Non-Instr.	1,266,603	1,166,908	138,510	1,305,418
2400	Hrly, Instr. Aides	158,675	159,863	0	159,863
	TOTAL CLASSIFIED SALARIES	13,573,999	13,772,069	358,631	14,130,700
3000	EMPLOYEE BENEFITS				
3100	State Teachers Ret.	3,272,234	3,317,427	460,391	3,777,818
3200	PERS	1,639,770	1,678,541	454,381	2,132,921
3300	OASDI	1,621,320	1,504,453	16,936	1,521,389
3400	Health & Welfare	6,250,078	6,373,257	56,000	6,429,257
3500	Unemployment Ins.	48,479	52,163	2,959	55,122
3600	Workers' Comp.	838,997	843,880	461	844,341
3800	Alternative Retirement Plan	143,985	143,985	0	143,985
	TOTAL EMPLOYEE BENEFITS	13,814,863	13,913,704	991,128	14,904,832
4000	SUPPLIES				
4100	Textbooks	0	0	0	0
4200	Books & Other Reference Mat'l	0	0	0	0
4300	Instructional Materials & Supplies	182,445	227,124	0	227,124
4400	Software	3,975	2,723	(1,270)	1,453
4500	Non-Instructional Supplies/Equip	1,019,572	1,136,591	(16,375)	1,120,216
4600	Transportation Supplies	228,051	35,673	0	35,673
4700	Food Supplies	0	0	0	0
	TOTAL SUPPLIES	1,434,043	1,402,110	-17,645	1,384,465
5000	OTHER OPERATING EXP				
5100	Consultants	598,374	575,418	(5,180)	570,238
5200	Conferences & Travel	431,730	308,372	0	308,372
5300	Dues & Memberships	1,019,904	982,356	0	982,356
5400	Insurance	887,617	697,387	(110,108)	587,279
5500	Utilities	1,929,607	1,779,749	96,480	1,876,229
5600	Rentals & Repairs	944,858	856,553	366,834	1,223,387
5700	Legal, Audit, Elections	1,015,608	231,234	67,000	298,234
5800	Other Services, Misc.	2,176,746	2,258,731	98,013	2,356,744
5900	Other Support	0	0	0	0
	TOTAL OTHER OPER EXP	9,004,445	7,689,800	513,039	8,202,839
6000	CAPITAL OUTLAY				
6100	Site Improvement	123,323	0	0	0
6200	Building & Improvements	896,725	896,725	(763,443)	133,282
6300	Library Books	64,137	103,915	0	103,915
6400	Equipment	1,005,661	994,371	(742,318)	252,053
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	2,089,847	1,995,011	(1,505,761)	489,250

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

		2016-2017 Estimated Actuals	2016-2017 Adopted Budget + Board Approved Changes	Budget Changes	2017-2018 Tentative Budget
EXPENDITURES					
7000 OTHER OUTGO					
7000	Other Outgo	0	0	0	0
7100	Debt Retirement	510,994	510,994	(510,994)	0
7310	Interfund Transfers Out	587,113	541,956	0	587,113
7400	Other Transfers	193,180	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		1,291,287	1,842,825	(356,254)	940,731
GRAND TOTAL EXPENDITURES		72,695,997	72,161,242	136,121	71,751,523

<i>Total Ending Fund Balance</i>	15,350,682	15,699,454	13,848,022
<i>Surplus/(Deficit)</i>	(4,529,010)	(4,180,238)	(1,502,659)
<i>One Time Committed Funds</i>	(868,031)	(868,031)	(250,000)
<i>Assigned Aside for Categorical Salaries + Benes</i>	(245,333)	(245,333)	(245,333)
<i>President's Emergency Contingency Reserve</i>			
<i>Unassigned Ending Fund Balance</i>	14,237,318	14,586,090	13,352,689
<i>Unassigned Reserve %</i>	19.6%	20.2%	18.6%

SECTION 7

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

ANTELOPE VALLEY COLLEGE

2017-2018 TENTATIVE BUDGET SUMMARY-GENERAL FUND RESTRICTED SUMMARY

		2016-2017 Estimated Actuals	2017-2018 Tentative Budget
<i>BEGINNING FUND BALANCE</i>		4,530,023	8,205,808
<i>REVENUE</i>			
8100-8200	Federal	3,942,745	1,779,851
8600-8700	State	15,853,399	11,252,168
8800	Local	802,479	774,955
<u>Total Revenue</u>		20,598,623	13,806,974
REVENUE PLUS BEGINNING FUND BALANCE		25,128,646	22,012,782
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	2,465,572	2,330,323
2100-2400	Classified Salaries	3,716,337	4,381,586
3100-3800	Employee Benefits	1,697,548	1,586,480
4100-4700	Supplies	2,113,323	2,389,309
5100-5800	Other Operating Costs	2,817,895	2,677,750
6100-6700	Capital Expenditures	3,611,587	5,554,416
<u>Total Expenditures</u>		16,422,261	18,919,863
7100-7600	Other Outgo	500,577	500,000
<u>Total Expenditures & Other Outgo</u>		16,922,838	19,419,863
<i>Ending Fund Balance</i>		8,205,808	2,592,918
Surplus/Deficit		3,675,785	(5,612,890)

SECTION 8

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

ANTELOPE VALLEY COLLEGE

**2017-2018 TENTATIVE BUDGET SUMMARY-GENERAL FUNDS
RESTRICTED DETAIL**

	2016-2017 Estimated Actuals	2017-2018 Tentative Budget
BEGINNING FUND BALANCE	4,530,023	8,205,808
FEDERAL REVENUE		
8121 Federal College Work Study	356,713	338,877
8140 Tanf - Federal (50%)	87,502	83,127
8159 PELL Admin. Allowance	37,280	35,416
8170 Vocation Technical Education	537,777	510,888
8171 Career Tech	43,748	41,561
8181 TAFT/STEM Grant	1,924,453	0
8201 Title V First Year Experience	650,299	514,982
8203 Trio Grant	294,973	255,000
8204 Truth Initiative Grant	10,000	0
8290 Misc Federal Income	0	0
TOTAL FEDERAL REVENUE	3,942,745	1,779,851
STATE REVENUE		
8611 Basic Skills	192,109	182,504
8615 Enrollment Fee Financial Asst.	210,640	200,108
8616 BFAP Administration	585,075	555,821
8619 Inmate Education Pilot Program	240,000	0
8621 CA Career Pathways Trust Grant	1,639,309	0
8624 EOPS	965,033	916,781
8625 CARE	298,449	283,527
8626 Disabled Student Progr Svcs	796,340	756,523
8627 CalWorks	1,019,513	968,537
8628 Student Success & Support Program (SSSP)	2,750,000	2,612,500
8631 DPSS CalWorks	223,428	212,257
8632 Strong Workforce Development 60% District Share	1,171,947	1,113,350
8632 Strong Workforce Development 40% Region Share	348,015	330,614
8635 Nursing Enrollment	154,000	146,300
8636 AB86 Adult Education	66,500	0
8638 Student Equity	2,035,571	1,933,792
8639 Baccalaureate Degree Program	65,000	0
8640 Tanf - State (50%)	87,502	83,127
8643 LA Universal Preschool LAUP	5,145	0
8649 Air Quality Management District	80,000	80,000
8655 Instructional Block Grant	819,347	0
8657 Staff Diversity	60,000	6,500
8663 Foster Parent Training Program	114,463	108,964
8664 Santa Barbara CCD CTE Enhancement	100,593	0
8665 Employment Training Panel	68,125	0
8682 State Lottery Proceeds-Prop 20	460,963	460,963
8683 Department of Corrections	528,265	0
8684 RAMP	451,934	0
8685 Mandated Cost Reimbursement	316,133	300,000
8690 Other State Revenues	0	0
TOTAL STATE REVENUE	15,853,399	11,252,168
LOCAL REVENUE		
8833/8836 Instr Contracts, Yosemite Ccd & CCE	10,000	10,000
8860 Interest and Investment Income	24,849	30,000
8871/8872 Community Service & CCD Classes	114,126	114,126
8876 Student Health Services	653,504	620,829
8882 Proctoring Services	0	0
TOTAL LOCAL REVENUE	802,479	774,955
GRAND TOTAL REVENUE	20,598,623	13,806,974
REVENUE PLUS BEGINNING FUND BALANCE	25,128,646	22,012,782

ANTELOPE VALLEY COLLEGE

2017-2018 TENTATIVE BUDGET SUMMARY-GENERAL FUNDS
RESTRICTED DETAIL

		2016-2017 Estimated Actuals	2017-2018 Tentative Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Teachers Salaries	15,162	255,162
1210/20/30	Educational Administrators	340,780	431,003
12/40/50/55	Counselor, Librarians & Coordinators	1,199,004	534,839
1300	Adjunct, Teaching	61,701	385,750
1400	Other, Non-teaching	848,925	723,568
	TOTAL ACADEMIC SALARIES	2,465,572	2,330,323
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	2,013,033	2,298,063
2150/80	CMS & Classified Administrators	346,917	358,959
2200	Regular, Instr. Aides	15,456	48,400
2300	Hourly, Non-Instr.	1,340,931	1,676,164
2400	Hrly, Instr. Aides	0	0
	TOTAL CLASSIFIED SALARIES	3,716,337	4,381,586
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	250,794	150,710
3200	PERS	340,251	359,119
3300	OASDI	230,091	227,926
3400	Health & Welfare	766,371	728,987
3500	Unemployment Ins.	2,421	2,893
3600	Workers' Comp.	107,619	116,845
3800	Alternative Retirement Plan	0	0
	TOTAL EMPLOYEE BENEFITS	1,697,548	1,586,480
4000	SUPPLIES		
4100	Textbooks	11,000	11,000
4200	Books & Other Reference Mat'l	0	0
4300	Instructional Materials & Supplies	1,313,317	1,507,189
4400	Software	41,288	50,000
4500	Non-Instructional Supplies/Equip	747,718	821,120
4600	Transportation Supplies	0	0
4700	Food Supplies	0	0
	TOTAL SUPPLIES	2,113,323	2,389,309

ANTELOPE VALLEY COLLEGE

**2017-2018 TENTATIVE BUDGET SUMMARY-GENERAL FUND8
RESTRICTED DETAIL**

		2016-2017 Estimated Actuals	2017-2018 Tentative Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	1,646,073	1,563,769
5200	Conferences & Travel	456,679	433,845
5300	Dues & Memberships	593,835	564,143
5400	Insurance	0	0
5500	Utilities	15,000	15,000
5600	Rentals & Repairs	31,559	29,981
5700	Legal, Audit, Elections	0	0
5800	Other Services, Misc.	74,749	71,012
5804	Borrowing Interest Expense	0	0
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	2,817,895	2,677,750
6000	CAPITAL OUTLAY		
6100	Site Improvement	0	0
6200	Building & Improvements	1,979,416	2,979,416
6300	Library Books	196,696	75,000
6400	Equipment	1,435,475	2,500,000
6500	Equipment Replacement	0	0
	TOTAL CAPITAL OUTLAY	3,611,587	5,554,416
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	188,963	200,000
7600	Payments for Students	311,614	300,000
7900	Reserve for Expenditures	0	0
	TOTAL OTHER OUTGO	500,577	500,000
GRAND TOTAL EXPENDITURES		16,922,838	19,419,863
Ending Fund Balance		8,205,808	2,592,918
Surplus/Deficit		3,675,785	(5,612,890)

SECTION 9

CAPITAL OUTLAY PROJECT FUNDS

ANTELOPE VALLEY COLLEGE

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

2016-2017 Estimated Actuals	2017-2018 Tentative Budget
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Beginning Fund Balance	4,922,180	1,706,960
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REVENUE

8650	Proposition 39: Clean Energy	426,082	0
8652	State Scheduled Maintenance	993,619	0
8818	Pentalty, Interest & Deliq Taxes	20,095	0
8860	Interest	31,616	25,500
8890	Other Local Revenues	0	0
8891	Lancaster Redevelopment	1,193,902	1,193,902
8892	Palmdale Redevelopment	596,875	596,875
8897	Non Resident Cap X Fee	30,000	30,000

Total Revenue	3,292,189	1,846,277
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Total Beginning Balance and Revenue	8,214,369	3,553,237
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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	6,507,409	3,124,364

Total Expenditures	0	0
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7100-7600	Other Outgo	0	0
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Total Expenditures & Other Outgo	6,507,409	3,124,364
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Ending Fund Balance	1,706,960	428,873
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ANTELOPE VALLEY COLLEGE

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

DETAIL OF BOND PROJECTS

	2016-2017 Estimated Actuals	2017-2018 Tentative Budget
Beginning Balance	4,922,180	1,706,960
REVENUE		
8650 Proposition 39: Clean Energy	426,082	0
8652 State Scheduled Maintenance	993,619	0
8818 Penalty, Interest & Deliq Taxes	20,095	0
8860 Interest	31,616	25,500
8890 Other Local Revenues	0	0
8891 Lancaster Redevelopment	1,193,902	1,193,902
8892 Palmdale Redevelopment	596,875	596,875
8897 Non Resident Cap X Fee	30,000	30,000
Total Revenue	3,292,189	1,846,277
Total Beginning Balance and Revenue	8,214,369	3,553,237

ANTELOPE VALLEY COLLEGE

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

2016-2017 Estimated Actuals	2017-2018 Tentative Budget
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EXPENDITURES

FUNDING SOURCE

Existing Palmdale Center Rental	731,074	60,301	Palmdale Redevelopment
New Palmdale Center Rental	530,664	457,579	Palmdale Redevelopment
Enterprise System	675,000	0	Lancaster Redevelopment
Campus Safety Camera System	150,000	0	Lancaster Redevelopment
Central Plant Energy Project Payment	646,472	0	Lancaster Redevelopment
Learning Center Mold Abatement	129,300	0	Lancaster Redevelopment
Foxfield Improvements	0	1,200,000	Lancaster Redevelopment
Foxfield Improvements	0	1,406,485	Lancaster Land Sale Proceeds
Student Lounge Renovation	11,392	0	14-15 Scheduled Maintenance
ME/APL Build Stem Lab Mod	48,055	0	15-16 Scheduled Maintenance
ME HVAC	457,327	0	15-16 Scheduled Maintenance
Exterior Lighting Replacement Project	400,000	0	16-17 Scheduled Maintenance
Utility Valve & Piping Repair Project	147,632	0	16-17 Scheduled Maintenance
Campus Wide Boiler Replacement	300,000	0	16-17 Scheduled Maintenance
HVAC Equipment Replace TE2	63,619	0	16-17 Scheduled Maintenance
Exterior Door Hardware Rpr/Rplce	52,368	0	16-17 Scheduled Maintenance
Central Plant VFD Pumps Upgrade	30,000	0	16-17 Scheduled Maintenance
Prop 39 LED Exterior Lighting Year 2	18,275	0	State Prop 39 Energy
Prop 39 LED Exterior Lighting Year 3	303,944	0	State Prop 39 Energy
Prop 39 LED Exterior Lighting Year 4	426,082	0	State Prop 39 Energy
Campus Roadways	87,832	0	15-16 1x Mandated Costs
AVC Message Sign Concrete Build	327,873	0	15-16 1x Mandated Costs
Admin Bldg Remodel & Firesafe Cabinets	485,290	0	15-16 1x Mandated Costs
Basketball Floor Replacement	195,797	0	15-16 1x Mandated Costs
Foundation Remodel & Furniture	9,408	0	15-16 1x Mandated Costs
Replace Gym Boiler	3,612	0	15-16 1x Mandated Costs
Parking Lot Lighting	34,385	0	15-16 1x Mandated Costs
CDC Shade Structure	102,173	0	15-16 1x Mandated Costs
BE306 Office Remodel	31,735	0	15-16 1x Mandated Costs
Street Sweeper	86,149	0	15-16 1x Mandated Costs
District Furniture	1,440	0	15-16 1x Mandated Costs
Final Measure R Audit	6,000	0	15-16 1x Mandated Costs
Bid Advertisements/Appraisal	3,300	0	15-16 1x Mandated Costs
Campus Infrastructure Upgrade	11,211	0	15-16 1x Mandated Costs

Total Expenditures

6,507,409	3,124,364
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Ending Fund Balance

1,706,960	428,873
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ANTELOPE VALLEY COLLEGE

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

2016-2017 Estimated Actuals	2017-2018 Tentative Budget
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<i>Beginning Fund Balance</i>	13,637,145	96,430,946
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REVENUE

8860 Interest	12,162	0
8890 Other Local Revenues	0	0
8897 Lease Revenue Bonds	0	0
8941 Proceeds from Sale of G.O Bond	126,274,529	0
8980 Transfers In	0	0

<u>Total Revenue</u>	126,286,691	0
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<u>Total Beginning Balance and Revenue</u>	139,923,836	96,430,946
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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	43,492,890	13,631,000

<u>Total Expenditures</u>	43,492,890	13,631,000
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7100-7600 Other Outgo	0	0
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<u>Total Expenditures & Other Outgo</u>	43,492,890	13,631,000
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<i>Ending Fund Balance</i>	96,430,946	82,799,946
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ANTELOPE VALLEY COLLEGE

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

DETAIL OF BOND PROJECTS

		2016-2017 Estimated Actuals	2017-2018 Tentative Budget	
Beginning Balance		13,637,145	96,430,946	
REVENUE				
8860	Interest	12,162	0	
8897	Lease Revenue Bonds	0	0	
8941	Proceeds from Sale of G.O Bond	126,274,529	0	
8980	Transfers In	0	0	
Total Revenue		126,286,691	0	
Total Beginning Balance and Revenue		139,923,836	96,430,946	
EXPENDITURES				FUNDING SOURCE
Central Plant Payoff		6,007,138	0	Measure AV
Endowment Set Aside		15,000,000	0	Measure AV
ITS Projects		948,000	1,826,000	Measure AV
Planning & Coordination		156,000	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		90,000	0	Measure AV
Campus Architectural Design Standards		196,000	252,000	Measure AV
Campus Infrastructure-Phase I		400,000	4,800,000	Measure AV
Phase I Swing Space		300,000	900,000	Measure AV
Academic Commons		2,130,883	549,000	Measure AV
Career Tech Ed Bldg & T503/504 Relocation		140,000	600,000	Measure AV
Student Services Building		168,000	716,000	Measure AV
J-12/30th Main Entrance		0	200,000	Measure AV
Community Center Building		140,000	1,150,000	Measure AV
Student Ctr Bldg/TE1, TE2, SS, ME, OF2 Demo		0	144,000	Measure AV
Gym Renovation		77,000	120,000	Measure AV
Modular Field House			200,000	Measure AV
Palmdale Center Expansion		6,678,050	0	Measure AV
Palmdale Renovations, Including Bookstore		9,851,375	0	Lease Revenue Bonds
Virtual Sciences Laboratory Audio Visual		1,210,444	0	Lease Revenue Bonds
Total Expenditures		43,492,890	13,631,000	
Ending Fund Balance		96,430,946	82,799,946	

ANTELOPE VALLEY COLLEGE

BOND INTEREST AND REDEMPTION FUND
TENTATIVE BUDGET
2017-2018

		2016-2017 Estimated Actuals	2017-2018 Tentative Budget
<i>Beginning Fund Balance</i>		5,827,463	5,683,767
REVENUE			
8600	State Revenue	0	0
8800	Local Revenue	7,618,258	7,156,366
<u>Total Revenue</u>		7,618,258	7,156,366
<u>Total Beginning Balance and Revenue</u>		13,445,721	12,840,133
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	7,725,779
<u>Total Expenditures & Other Outgo</u>		7,761,954	7,725,779
<i>Ending Fund Balance</i>		5,683,767	5,114,354

SECTION 10

BOOKSTORE AND CAFETERIA

ANTELOPE VALLEY COLLEGE

**AUXILIARY SERVICES
TENTATIVE BUDGET
2017-2018**

	2016-2017 Estimated Actuals Bookstore	2016-2017 Estimated Actuals Cafeteria	2016-2017 Combined Auxiliary Services Estimated Actuals
Beginning Fund Balance	1,000,777	(31,187)	969,590
REVENUE			
Gross Income	2,807,261	515,939	3,323,199
Less Cost of Sales	1,890,037	178,233	2,068,270
<i>Net Income from Sales</i>	917,224	337,706	1,254,929
Other Income	15,000	35,000	50,000
Total Revenue	932,224	372,706	1,304,929
Total Beginning Balance and Revenue	1,933,001	341,519	2,274,519
EXPENDITURES			
1100-1400 Academic Salaries	0	0	0
2100-2400 Classified Salaries	498,885	261,178	760,063
3100-3800 Employee Benefits	173,125	56,465	229,590
4100-4700 Supplies	1,301	16,493	17,794
5100-5800 Other Operating Costs	205,075	33,470	238,545
6100-6700 Capital Expenditures	50,000	0	50,000
Total Expenditures	928,386	367,606	1,295,992
7100-7600 Other Outgo	0	0	0
Total Expenditures & Other Outgo	928,386	367,606	1,295,992
Transfer to Cafeteria			0
Ending Fund Balance	1,004,615	(26,087)	978,527
Surplus/Deficit	3,838	5,100	8,937

ANTELOPE VALLEY COLLEGE

**AUXILIARY SERVICES
TENTATIVE BUDGET
2017-2018**

2017-2018 Tentative Budget Bookstore	2017-2018 Tentative Budget Cafeteria	2017-2018 Combined Auxiliary Services Tentative Budget
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Beginning Fund Balance	1,004,615	(26,087)	978,527
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REVENUE

Gross Income	2,904,953	541,735	3,446,688
Less Cost of Sales	1,975,368	187,145	2,162,512
<i>Net Income from Sales</i>	929,585	354,591	1,284,176

Other Income	15,000	25,000	40,000
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Total Revenue

944,585	379,591	1,324,176
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Total Beginning Balance and Revenue

1,949,199	353,503	2,302,703
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EXPENDITURES

1100-1400	Academic Salaries	0	0	0
2100-2400	Classified Salaries	523,829	269,013	792,843
3100-3800	Employee Benefits	181,781	58,159	239,940
4100-4700	Supplies	5,000	17,500	22,500
5100-5800	Other Operating Costs	200,000	34,919	234,919
6100-6700	Capital Expenditures	0	0	0

Total Expenditures

910,611	379,591	1,290,201
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7100-7600	Other Outgo	0	0	0
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Total Expenditures & Other Outgo

910,611	379,591	1,290,201
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Transfer to Cafeteria			0
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Ending Fund Balance

1,038,589	(26,088)	1,012,501
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Surplus/Deficit	33,974	(0)	33,974
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SECTION 11

CHILD DEVELOPMENT FUND

ANTELOPE VALLEY COLLEGE

CHILD DEVELOPMENT CENTER
TENTATIVE BUDGET
2017-2018

2016-2017 Estimated Actuals	2017-2018 Tentative 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	24	500
8871	Local	121,339	133,473
8980	Transfers In	<u>200,000</u>	<u>200,000</u>

<u>Total Revenue</u>	762,210	783,955
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<u>Total Beginning Balance and Revenue</u>	762,210	783,955
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EXPENDITURES

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	545,771	556,686
3100-3800	Employee Benefits	191,440	195,269
4100-4700	Supplies	20,000	27,000
5100-5800	Other Operating Costs	5,000	5,000
6100-6700	Capital Expenditures	0	0

<u>Total Expenditures</u>	762,211	783,955
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7100-7600	Other Outgo	0	0
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<u>Total Expenditures & Other Outgo</u>	762,211	783,955
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<i>Ending Fund Balance</i>	0	0
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SECTION 12

PARKING FUND

ANTELOPE VALLEY COLLEGE

**PARKING FUND*
TENTATIVE BUDGET
2017-2018**

		2016-2017 Estimated Actuals	2017-2018 Tentative Budget
<i>Beginning Fund Balance</i>		0	0
<u>REVENUE</u>			
8881	Local	300,000	300,000
<u>Total Revenue</u>		300,000	300,000
REVENUE PLUS BEGINNING FUND BALANCE		300,000	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	15,649	50,000
5100-5800	Other Operating Costs	284,351	250,000
6100-6700	Capital Expenditures	0	0
<u>Total Expenditures</u>		300,000	300,000
7100-7600	Other Outgo	0	0
<u>Total Expenditures & Other Outgo</u>		300,000	300,000
<i>Ending Fund Balance</i>		0	0

*The Parking Fees are incorporated in the General Fund

SECTION 13

OTHER FUNDS

ANTELOPE VALLEY COLLEGE

STUDENT FINANCIAL AID FUNDS
TENTATIVE BUDGET
2017-2018

2016-2017 Estimated Actuals	2017-2018 Tentative Budget
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<i>Beginning Fund Balance</i>	808,171	0
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REVENUE

8100-8200	Federal Revenue	34,000,000	34,340,000
8600-8700	State Revenue	3,000,000	3,030,000
8800	Local	0	0
8860	Interest	0	0

<u>Total Revenue</u>	37,000,000	37,370,000
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<u>Total Beginning Balance and Revenue</u>	37,808,171	37,370,000
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EXPENDITURES

32300	Federal	Pell Student Grants	24,670,078	24,416,778
32310	Federal	Stafford Loans	9,500,000	9,295,000
32320	Federal	SEOG	362,493	366,118
32601	State	FT Student Success Grant	525,600	525,600
32600	State	Cal Grants	2,750,000	2,766,504

<u>Total Expenditures</u>	37,808,171	37,370,000
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<i>Ending Fund Balance</i>	0	0
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ANTELOPE VALLEY COLLEGE

STUDENT REPRESENTATION FEE
TENTATIVE BUDGET
2017-2018

2016-2017 Estimated Actuals	2017-2018 Tentative Budget
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<i>Beginning Fund Balance</i>	270,327	279,286
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REVENUE

8884 Fees Collected	36,283	36,283
8860 Interest	176	176

<u>Total Revenue</u>	36,459	36,459
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<u>Total Beginning Balance and Revenue</u>	306,786	315,746
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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	7,500	15,000
5100-5800 Other Operating Costs	20,000	35,000
6100-6700 Capital Expenditures	0	0

<u>Total Expenditures</u>	27,500	50,000
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7100-7600 Other Outgo	0	0
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<u>Total Expenditures & Other Outgo</u>	27,500	50,000
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<i>Ending Fund Balance</i>	279,286	265,746
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ANTELOPE VALLEY COLLEGE

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

		2016-2017 Estimated Actuals	2017-2018 Tentative Budget
<i>Beginning Fund Balance</i>		52,266	52,420
REVENUE			
8800	Local	290,000	290,000
8860	Interest	154	154
<u>Total Revenue</u>		290,154	290,154
<u>Total Beginning Balance and Revenue</u>		342,420	342,574
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	285,000	285,000
7100-7600	90304: Scholarshare-Local	5,000	5,000
<u>Total Other Outgo</u>		290,000	290,000
<u>Total Expenditures & Other Outgo</u>		290,000	290,000
<i>Ending Fund Balance</i>		52,420	52,574

SECTION 14

***APPROPRIATIONS LIMIT
WORKSHEET***

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2017-2018

DISTRICT NAME: Antelope Valley College
DATE: 06/12/17

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>11,656.96</u>	
	3 2017-18 Population change factor	<u>1.0000</u>	
	(line C.2. divided by line C.1.)		
D.	2016-17 Limit adjusted by inflation and population factors		<u>\$ 66,897,768</u>
	(line A multiplied by line B and line C.3.)		
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	<u>\$ -</u>	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - increase		
	Sub-Total		<u>\$ -</u>
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	<u>\$ -</u>	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - decrease		<u>\$ -</u>
G.	2017-18 Appropriations Limit		<u>\$ 66,897,768</u>
II.	2017-18 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		<u>\$ 60,297,521</u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		<u>38,200</u>
C.	Local Property taxes		<u>6,562,047</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>\$ 66,897,768</u>

SECTION 15

***EDUCATION PROTECTION
ACCOUNT***

CALIFORNIA COMMUNITY COLLEGE
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

Planned Expenditures for Budget Year: 2016-2017 District ID: 64253 Name: Antelope Valley Community College

Activity Classification	Activity Code	Unrestricted
EPA Proceeds:	8630	9,802,437
Activity Classification	Activity Code	Total
Instructional Activities	0100-5900	9,802,437
Other Support Activities (list below)	6XXX	
Total Expenditures for EPA*	0	9,802,437
Revenues less Expenditures	0	0
*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.		

