



ANTELOPE VALLEY COLLEGE

Budget Committee Agenda

Wednesday, August 24, 2016
SSV-151
2:30 p.m. – 3:30 p.m.

Type of Meeting: *Regular Meeting*

Note Taker:

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 of Student Services |
| Rick Motawakel | Dean of Academic Affairs |
| Pamela Ford | Classified Union |
| Violet Christopher | Faculty Union |
| Justin Shores | 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 |
| VACANT | ASO Representative |
| Mark Bryant | VP HR & Employee Relations, Ex-Officio |
| Erin Vines | VP Student Services, Ex-Officio |
| Bonnie Suderman | VP Academic Affairs, Ex-Officio |
| Wendy Dumas | Proxy for Co-Chair |

Items	Person	Action
I. Approval of Minutes: June 22, 2016	<i>All</i>	
II. Information Items:	<i>Diana Keelen</i>	Presentation of 2016-2017 Adopted Budget

NEXT MEETING DATE:

Budget Committee
September 28, 2016, SSV-151
2:30 p.m.



ANTELOPE VALLEY COLLEGE

<h1>Budget Committee Minutes</h1>	<p>Wednesday, June 22, 2016 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)	
Irit Gat, Co-Chair	Academic Senate President or Designee (Co-Chair)	
Jill Zimmerman	Dean of Student Services (Proxy – Gary Roggenstein)	
Rick Motawakel	Dean of Academic Affairs	
Pamela Ford	Classified Union (Proxy - Jenell Paul)	
Violet Christopher	Faculty Union	
Justin Shores	Faculty Staff	Absent
Jonathan Over	Adjunct Faculty Staff	
Maria West	Classified Staff	
Nichelle Williams	CMS Staff (Proxy – Yulianna Martinez)	
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	Absent
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	
Wendy Dumas	Proxy for Co-Chair	Absent

Items	Person	Action
I. Approval of Minutes: May 25, 2016 Meeting	<i>All</i>	The minutes of the May 25, 2016 Budget Committee meeting were approved by unanimous consent.
II. Discussion Items: Prioritization for Staffing		<p><u>Issues Discussed:</u></p> <p>Reviewed four sets of prioritization models. The group by unanimous decision selected to use the models which combines Classified and CMS. Next the group was asked to decide whether to use the model with the original prioritizations made by the Budget Committee or the model that included the Academic Affairs Reorg which was not completed at the time the original prioritization was completed. With the AA Reorg, there is an equalizing of support for the Deans resulting in three Clerical III</p>



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	<i>Diana Keelen</i>	<p>positions being listed at a higher level through the HR Subgroup process. The Budget Committee by unanimous decision selected to use the third model which considers the AA Reorg. It was noted that the first position listed on this model states Clerical III for Kinesiology / Athletics but should be Clerical III for Arts & Humanties. The third position listed was Clerical III for PC but should be Clerical III for Career Technical Education. Final documents will show these corrections.</p> <p><u>Action Taken:</u> Consent to continue with Classified and CMS model considering AA Reorg needs</p> <p><u>Follow Up Items:</u> Make position corrections on final documents</p>
Funding allocation for ongoing funds		<p><u>Issues Discussed:</u> The ongoing scorecard was taken into consideration. The one time scorecard will be considered at a later date when and if one time funding become available.</p> <p><u>Action Taken:</u> See Applying funding</p> <p><u>Follow Up Items:</u> N/A</p>
Applying funding		<p><u>Issues Discussed:</u> Last year the Budget Committee agreed to consider Allocation Option #3 which combines Option #1 Budget Equity and Option #2 Overall Requests. The Budget Committee agreed to use this option again.</p> <p>Using this allocation option, looking at the ongoing scorecard, it would allow the first 7 lines to be covered for a total of \$142,200 out of \$214,308 with a remaining amount of \$72,108. The next line is for \$265,000 for network storage needs. Mr. Shaw stated that he had already obtained funding for network storage needs and would rescind that request.</p> <p>The committee agreed to apply the remaining \$72,108 to the \$453,280 allotted for the prioritization for staffing for Classified/CMC/Administrators for a total of \$525,388.</p>



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		<p>Taking that into consideration, utilizing the prioritization for staffing option selected, this amount covers the first 7 positions for a total of \$513,557.29.</p> <p>The next two positions listed were both for the IT Department. Mr. Shaw stated that he would also concede the first line on the ongoing scorecard for funds allowed to the IT Department for Campus Infrastructure support totaling \$85,000 to apply those funds to one of the IT positions as the staffing would serve the needs of the campus in a greater capacity. Mr. Shaw suggested that he would like to switch the priority of the next two positions (both in IT) and fund the Programmer Analyst (the lesser amount of the two) rather than the Project Manager. This would leave \$608,602 for staffing and \$73,408 for ongoing non-staffing requests.</p> <p><u>Action Taken:</u> Consent to utilize Allocation Option #3, consent to apply remaining ongoing funding to staffing prioritization, consent to funding Programmer Analyst</p> <p><u>Follow Up Items:</u> N/A</p>
Request for budget increase for Controller position		<p><u>Issues Discussed:</u> The Controller position in Business Services was considered with an increase of \$14,656 to replace the current Supervisor of Accounting and Budgeting position which will be vacant as of the end of the month. After an in depth review of the position within Business Services, taking into consideration the new requirements of Fiscal Independence, it was decided that the level of complexity has increased and a higher level of management is required. There are new responsibilities, systems and new bank accounts that must be managed through the Treasury Department. The direct relationship with the Treasury is a new red tape entity and requires high level reconcile. There is no more LACOE – AVC will print all checks directly, is the owner of the system and responsible for all of the data.</p> <p><u>Action Taken:</u> Consent to approve funds to fill Controller position covered by remaining available funding.</p> <p><u>Follow Up Items:</u> N/A</p>



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<p>III. Open Forum: Membership</p>	<p><u>Issues Discussed:</u> Several membership appointments expire at the end of the fiscal year. The following people agreed to a new term:</p> <ul style="list-style-type: none"> • Jonathan Over – Adjunct Faculty Representative – 1 year • Rick Motawakel – (Interim) Dean of Academic Affairs – will stay with appointment until Dean of Academic Affairs position is filled permanently – 3 year term • Jared Simmons – Facilities – 3 years • Rick Shaw – Information Technology Services – 3 years <p>Absent from meeting – has not agreed to a new term:</p> <ul style="list-style-type: none"> • Vanessa Gibson – Student Success Committee – 3 years <p>The following appointments are currently vacant:</p> <ul style="list-style-type: none"> • ASO Representative • Enrollment Management Committee – 3 years • Outcomes Committee – 3 years <p>Dr. Gat was recently elected Academic Senate President and will be leaving Budget Committee after this meeting. She will make a recommendation for replacement in the near future.</p> <p><u>Action Taken:</u> Agreements to new terms</p> <p><u>Follow Up Items:</u> Dr. Gat to recommend co-chair replacement Ms. Keelen to follow up with Vanessa Gibson Ms. Keelen to follow up with ASO, Enrollment Management Committee and Outcomes Committee for new members</p>
<p>NEXT MEETING DATE: 8/24/2016 SSV-151, 2:30 pm</p>	



ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

2016-2017 ADOPTED BUDGET



September 12, 2016

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

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SECTION 1

BUDGET NARRATIVE

ANTELOPE VALLEY COMMUNITY COLLEGE 2016-2017 ADOPTED BUDGET NARRATIVE

2015-2016 Unaudited Actuals

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

The EPA funds have certain accountability provisions:

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

For planning purposes, the estimated total computational revenue for 2015-2016 includes an estimated 0.5% deficit or \$321,361 as a contingency of revenue shortfall that may happen at recalculation in February 2017. If the deficit does not come to realization, the funding will go into the ending fund balance or be redirected towards one-time funding use.

Full Time Equivalent Students (FTES)

At 2015-2016 P2, the District projected that there is a high probability that it will not meet its enrollment targets. 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. Since that time, the final CCFS320 report information includes the amount the District will have to borrow to meet base plus growth in 2015-2016.

2015-2016 FTES	Plan
FTES Target	
2014-2015 Base FTES	11,292
2011-2012 Restoration FTES	79
Growth FTES	255
Potential Funded FTES	11,626
2% Above Funded Target	11,859
2014-2015 FTES Needed to Borrow	47
Total FTES Target to including making up borrowing	11,906

2015-2016 FTES	Attainment
2015-2016 Actual FTES at final report.	11,031
2014-2015 Make up for Borrowing	-47
Total FTES towards 2015-2016	10,984
2015-2016 Potential Borrowing	672
Funded FTES	11,626

Mandated Cost Funding

In December 2015, the District was notified that it would receive a substantial amount of one time mandated cost funding in order to address the many years of claims that have been submitted on behalf of the District for programs that are required and can be claimed for reimbursement. In 2015-2016, the amount given to address this backlog was roughly \$6.25 million. The Budget Committee swiftly developed a spending plan for these funds in January 2016 that was then adopted by the Board of Trustees on February 8, 2016. Below is the approved funding plan.

2015-2016 Mandated Cost Funding Plan	One-Time
15-16 Unfunded Budget Requests	
Identity Management	\$ 200,000
Repair of Engineering Lab	\$ 1,000
Library Copier Replacement	\$ 2,100
Welcoming Environment in the Library	\$ 15,000
Upgrade SSV Audio Visual Equip	\$ 40,000
Sound Baffling Space for Video Recording	\$ 18,000
Art Gallery Flooring Replacement	\$ 5,000
Renovation of BE306 & BE302	\$ 35,000
District Funded Student Workers	\$ 15,000
Subtotals	\$ 331,100
Information Technology Refresh	
Computer Refresh	\$ 400,000
Server Refresh	\$ 80,000
Subtotals	\$ 480,000
Instructional Equipment	
Reserve For One Time Equipment	\$ 500,000
TE7 101 F18 Training Module Replacement	\$ 45,000
Library Books & Periodicals	\$ 50,000
Instructional Equipment	\$ 155,000
Subtotals	\$ 750,000
Capital Projects & Renovation/Repair	
Campus Roadways	\$ 180,351
Parking Lot Lighting	\$ 86,000
Facilities/M&O funding	\$ 246,743
CDC Shade Structure	\$ 120,000
AVC Message Sign Concrete Build	\$ 250,000
Track High Jump Replacement	\$ 17,500
Foundation remodel & furniture	\$ 19,977
Firesafe & cabinets HR/Fiscal	\$ 182,500
Basketball Floor Replacement	\$ 385,000
District furniture replacement/additions	\$ 65,000
Copier Replacement	\$ 32,000
Capital Projects Reserve	\$ 268,000
Subtotals	\$ 1,853,071
Set Aside for Anticipated Increases	
Additional set aside for 15-16 negotiations	\$ 487,544
Set aside for 16-17 negotiations	\$ 981,582
Set Aside for 16-17 STRS & PERS increases	\$ 498,957
Set Aside for 17-18 STRS & PERS increases	\$ 868,031
Subtotals	\$ 2,836,114
Totals	\$ 6,250,285

2016-2017 Adopted Budget for Community Colleges¹

Item	2015-2016 Enacted	2016-2017 January Proposed Augmentation	2016-2017 Governor's May Revision	Senate Actions	Assembly Actions	Conference Actions
Ongoing Funds						
Cost-of-living adjustment %	1.02%	0.47%	0.00%	Approved	Approved	0.00%
Cost-of-living adjustment \$	\$ 61,000,000	\$ 29,300,000	0.00%	Approved	Approved	0.00%
Categorical COLA \$	\$ 2,500,000	\$ 1,300,000	0.00%	Approved	Approved	0.00%
Enrollment Restoration/Growth %	3.00%	2.00%	2.00%	Approved	Approved	2.00%
Enrollment Restoration/Growth \$	\$ 156,500,000	\$ 114,700,000	\$ 114,700,000	Approved	Approved	\$ 114,700,000
Basic Allocation	\$ 266,700,000	No Augmentation	\$ 75,000,000	\$85.29 Mil Approved	\$75 Mil Approved	\$ 75,000,000
Student Success and Support Program (SSSP)	\$ 299,200,000	No Augmentation	No Augmentation	\$15 Mil Vet, \$15 Mil Local Promise	No Augmentation	No Augmentation
Implementation of Student Equity Plans	\$ 155,000,000	No Augmentation	No Augmentation	Approved	Approved	No Augmentation
Institutional Effectiveness	\$ 17,500,000	\$ 10,000,000	\$ 10,000,000	Approved	Approved	\$ 10,000,000
Apprenticeship Programs	\$ 52,000,000	\$ 1,800,000	\$ 1,660,000	Approved	Approved	\$ 1,660,000
TTIP	No Augmentation	\$ 3,000,000	\$5 Mil + (\$7 Mil one time)	Approved	Approved	\$12M (\$7M one time)
Workforce & CTE Pathways	\$ 248,000,000	\$ 248,000,000	\$ 248,000,000	\$200 Mil ongoing \$48 Mil one time	\$200 Mil, 75/25 District region split/\$48 Mil one time	\$200 Mil Strong Workforce and \$48 Mil CTE Pathways
Part time office hours	No Augmentation	No Augmentation	No Augmentation		\$3.6 Mil	\$3.6 Mil
Full time faculty		\$62.3 Mil	No Augmentation	Only for basic aid Districts	\$21.9 Mil	No Augmentation
One-Time Funds						
Open Educational Resources (OER) and Sero Textbook Cost Initiatives	N/A	\$ 5,000,000	\$ 5,000,000	Approved	Approved	\$5 Mil
Innovation Awards (Addressing Equity Issues)	\$ -	\$25 MI	\$25 Mil	Rejected	Rejected	\$25 Mil
Adult Ed Tech Assist	N/A	N/A	\$ 5,000,000	Approved	Approved	\$5 Mil
Online Education Initiative	N/A	N/A	\$20,000,000	Approved	Rejected	\$20 Mil
Mandate Backlogs	\$ 604,000,000	\$ 76,300,000	\$ 105,500,000	Approved	Approved	\$105.5 Mil
Equal Employment Opportunity	N/A	N/A	\$2.3 Mil	Approved	Approved	\$2 Mil
Deferred Maintenance & Instructional Equipment	\$ 148,000,000	\$ 289,000,000	\$ 219,400,000	\$213 Mil Reduce for other programs	\$174.2 Mil	\$184.5 Mil, not match requirement

The major highlights of the 2016-2017 adopted budget for community colleges includes no COLA, 2% enrollment growth, \$200 mil for Workforce & CTE pathways, \$105.5 mil for one-time mandate backlogs, \$184.5 mil for deferred maintenance and instructional equipment.

Antelope Valley College's 2016-2017 General Unrestricted Fund Budget

Revenue Assumptions:

Some positive economic growth and the backfill of EPA funds have resulted in some restoration of funds to the California Community College System. The unrestricted budget includes conservative estimates because the State of California is showing a very slow recovery from the previous recession. It also assumes that Proposition 30 will not be extended.

2016-2017

The District receives approximately ***96%*** of its unrestricted general funding from State apportionment directly linked to student attendance or FTES. The District has established an enrollment target of base plus 2%. The Enrollment Management Committee (EMC) was presented with two scenarios of enrollment targets on February 24, 2016 and on May 25, 2016. Below are the updated scenarios with actual FTES attendance reporting.

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

Due to the amount of borrowing that needs to be made up from the 2015-2016, the District will not be assuming growth in the 2016-2017 fiscal year. The targets have been adjusted as follows:

2016-2017 FTES	Adopted Budget
<u>FTES Target</u>	
2016-2017 Base FTES	11,656
2% Above Base Target (not including growth)	11,889
2015-2016 FTES Needed to Borrow	672
Total FTES Target to including making up borrowing	12,561

Differences between Tentative Budget & Adopted Budgets for 2016-2017

Unrestricted General Fund Assumptions:	2015-2016 Actuals	2016-2017 Adopted
Summary of Major Revenue Changes		
1. State: Prior Year Recalc Added 1x Funds	549,829	
2. State: Increase in Base Funding	324,365	239,665
3. State: EPA Funds		-338,609
4. Local: Reduction in Utility Incentives		-450,000
5. Local: Reduction in Prior Year Taxes	-247,727	
6. Local: Reduction in Enrollment Fees-PY AR		-223,335
	626,467	-772,279
Summary of Major Expense Changes		
7. One Time Mandated Cost	-451,980	451,980
8. Palmdale Regional Airport Lease		118,800
9. Learning Center Mold Abatement		100,000
10. Using SSSP funds for Counseling positions	-850,000	-850,000
11. One Time Resource Allocation		250,000
12. On Going Resource Allocation		250,000
13. November 2016 Election Cost Estimate		141,919
	-1,301,980	462,699

Major Changes in Revenue Assumptions:

1. Prior Year Recalculation²: Due to the timing and reporting of the collection of dissolved redevelopment agency tax increments, the Chancellor's Office has been assuming significant recalculation deficits at 1st Principle Apportionment Report (P1) & 2nd Principle Apportionment Report (P2). When the actuals have come in, the deficits realized are much lower than projected. Antelope Valley College plans on receiving additional funds, but includes a 0.5% deficit factor in the budget to account for any changes. At Prior Year Recalculation (R1), there was no deficit. The difference is about \$549,829 to be counted as one-time funding.
2. Increase in Base Funding². At the 2015-2016 July 30, 2015 Budget Conference, Districts were told to plan on adding 4.25% as an estimate above their basic allocation. This is what was included in the budget adopted by the Board of Trustees on September 14, 2015. The revised estimates that were released on September 25, 2015, after the budget was adopted, and showed an increase of 4.88%, which resulted in an ongoing base increase of \$324,365.
3. A portion of Proposition 30 expires in 2016, so the revised EPA estimates² reflect this reduction.
4. In 2010, the District installed solar panels and part of the agreement was to front load utility incentive payments. Most are set to expire in 2016-2017.

5. Prior Year tax collections are unknown from year to year and estimated. These estimates are derived using Chancellor's Office reports and the Districts trend in actuals. The District received about \$248K less than projected.

6. With the implementation of Banner, the student accounts receivable was fed into finance. This resulted in an underreporting of \$223K in student fee revenue over the last several years.

7. One time mandated cost projects are in process. It was assumed that several would be complete that are still pending, but are estimated to be completed in 16-17.

8. The District will be providing training at the Palmdale Regional Airport that is expected to generate FTES. In order to provide this training, the District has signed an agreement to lease space for instructional purposes.

9. Over the summer, it was discovered that there was mold abatement needed in the learning center. The total cost is expected to be \$329,300. The Superintendent/President is using the \$100K already allocated in the budget from the contingency reserve and redevelopment funds will be contributing \$129,300, leaving the remaining balance of \$100K to come out of the unrestricted general fund.

10. The District more than supports the 1:1 match requirement for SSSP funds. Rather than returning the money back to the State, the District has shifted some of the allowable District-funded expenditures to SSSP to equalize the 1:1 match. This resulted in saving about \$850K in the unrestricted fund and also resulted in returning less SSSP funding back to the state.

11. The one-time funding allocations were unknown at tentative budget. The District is reserving \$250K for one-time funding allocations that will go through the Budget Committee process.

12. The tentative budget included \$500K in ongoing funding resource allocation. Due to the additional ongoing funds received from the State, an additional \$250K has been set aside for resource allocation. The Budget Committee has already allocated the funding based on the resource allocation process.

13. The Board of Trustees has approved a capital bond measure to be placed on the November 2016 ballot. These are the estimated costs for the elections.

Major Changes in Expenditure Assumptions:

Antelope Valley College Unrestricted Revenue Highlights:

- 0% restoration/growth
- \$46 per credit unit
- 0.5% revenue deficit factor included
- One-time funding in the amount of \$750K

Antelope Valley College Unrestricted Expenditure Budget Changes:

Exhibit A
2015-2016 Budget Changes to 2016-2017 Adopted Budget

	Change	Increase	Decrease	Total
1	Increase in Step & Column Estimates	\$ 338,783		
2	Biennial Elections		\$ (692,132)	
3	Estimate for November 2015 Ballot Measure	\$ 141,919		
4	EOPS District Match Requirement Increase of 35.74%	\$ 58,081		
5	Increase in Instructional Materials	\$ 52,330		
6	Increase in Non instructional Materials	\$ 50,000		
7	Palmdale Center Marketing	\$ 50,000		
8	Security Contract Increase	\$ 243,434		
9	Resource Allocation Funding (On-Going)	\$ 696,666		
10	Reclassification of Classified Employees	\$ 82,412		
11	Resource Allocation Funding (One-Time)	\$ 250,000		
12	Minimum Wage Increase from \$9 to \$10 per hour	\$ 133,487		
13	Increase in property liability insurance 20%	\$ 110,108		
14	One Time Mandated Cost Funds Completed Projects		\$ (214,120)	
15	Rate increase using 2% on schedule	\$ 985,643		
16	2% off schedule increase one-time	\$ 985,643		
17	Removal of 2015-2016 budgeted one time off schedule 1%		\$ (447,439)	
18	Removal of one-time approved resource allocation funds 15-16		\$ (458,451)	
19	Faculty replacements difference (Hiring 8; 5 retiring; 1 resignation)	\$ 123,761		
20	Payroll Technician	\$ 72,662		
21	Palmdale Regional Airport Rent	\$ 118,800		
22	Payroll Supervisor	\$ 95,112		
23	Academic Affairs Reorg-Additional 2 Dean positions	\$ 287,356		
24	Increase in Solar Project Payment	\$ 5,550		
25	Increase in Utilities Expense 5% estimate	\$ 85,956		
26	3 Faculty Positions Final Stairstepped 25% in 2016-2017	\$ 79,863		
27	STEM Positions to District	\$ 366,191		
28	Increase in Board Docs to allow multiple Brown Act meetings	\$ 15,500		
29	Learning Center Mold Abatement	\$ 100,000		
30	Additional 3 Sports (Men's Volleyball, Women's Golf & Men's Soccer)	\$ 33,859		
31	STRS increase from 10.48% to 12.58%	\$ 433,766		
32	Accreditation Site Visit Accommodations	\$ 35,000		
33	PERS increase form 11.85% to 13.05%	\$ 134,822		
34	5% of categorical salaries reserve	\$ 191,647		
Total Increase (Decrease)		\$ 6,358,352	\$ (1,812,143)	\$ 4,546,209

Changes that can Effect the Budget

The Affordable Care Act (ACA)

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

Minimum Wage

Minimum wage increased in California from \$8.00 per hour to \$9.00 per hour on July 1, 2014 and then again to \$10.00 per hour beginning July 1, 2016. Additionally, the Fair Wage Act of 2016 was passed that will increase the minimum wage \$1 per year over the next four years starting at \$11 effective January 1, 2017 to \$15 per hour on January 1, 2021.

CalSTRS & CalPERS

The CA State Legislature adopted 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:

Benefits %	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
STRS	8.25%	10.48%	12.58%	14.43%	16.28%
PERS	11.70%	11.85%	13.05%	16.60%	18.20%

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

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.

Temporary Taxes

Proposition 30 funding is temporary. Without extension, the sales tax increase will go away at the end of 2016 and the personal income tax portion will conclude at the end of 2018. The District has already planned on the potential erosion of Proposition 30 funds in the multi-year budget projections.

Deficits/Shortfalls

The District has assumed a 0.5% deficit in 2015-2016 and in 2016-2017 to address any potential shortfalls with property taxes or State revenue streams. Below is a history of deficits to Antelope Valley College for 2007-2008 through 2014-2015.

Deficit Co-Efficient	Percentage	Amount	Source
2007-2008	0.32%	(\$180,331)	Exhibit E dated 2/23/09
2008-2009	1.19%	(\$678,322)	Exhibit E dated 3/18/10
2009-2010	0.00%	\$0	Exhibit E dated 2/17/11
2010-2011	0.32%	(\$185,559)	Exhibit E dated 2/7/12
2011-2012	1.94%	(\$1,036,074)	Exhibit E dated 2/12/13
2012-2013	0.23%	(\$122,201)	Exhibit E dated 2/20/14
2013-2014	0.65%	(\$365,735)	Exhibit E dated 2/18/15
2014-2015	0.00%	\$0	Exhibit E dated 4/15/16
Total		(\$2,568,222)	

Antelope Valley Community Colleges Strategic Planning Approach Leading to the 2016-2017 Adopted Budget

The draft adopted budget was presented in several forums; the first being at the August 22, 2016 Opening Day. The Budget Committee was presented with the adopted budget on August 25, 2016. The Strategic Planning Committee was presented with the adopted budget on September 7, 2016. Executive Council also had an opportunity to review the draft adopted budget summary. As a part of our strategic planning process, a resource allocation budget has been included to address the new budget call needs of the District.

Other Funds

The 2016-2017 Adopted Budget includes estimates for the following:

1. General Fund Restricted (Fund 01.3)
2. Capital Outlay Fund (Fund 41.0)
3. Revenue Bond Construction Fund (42.0)
4. Bond Interest and Redemption (Fund 21.0)
5. Palmdale Redevelopment (43.0)
6. Bookstore (Fund 51.0)

7. Cafeteria (Fund 52.0)
8. Child Development Center (Fund 33.0)
9. Student Representative Fees (Fund 72.0)
10. Other Trust Funds (Fund 74.0)
11. Financial Aid (Funds 74.1, 74.2)

Linking the Strategic Plan and the Budget

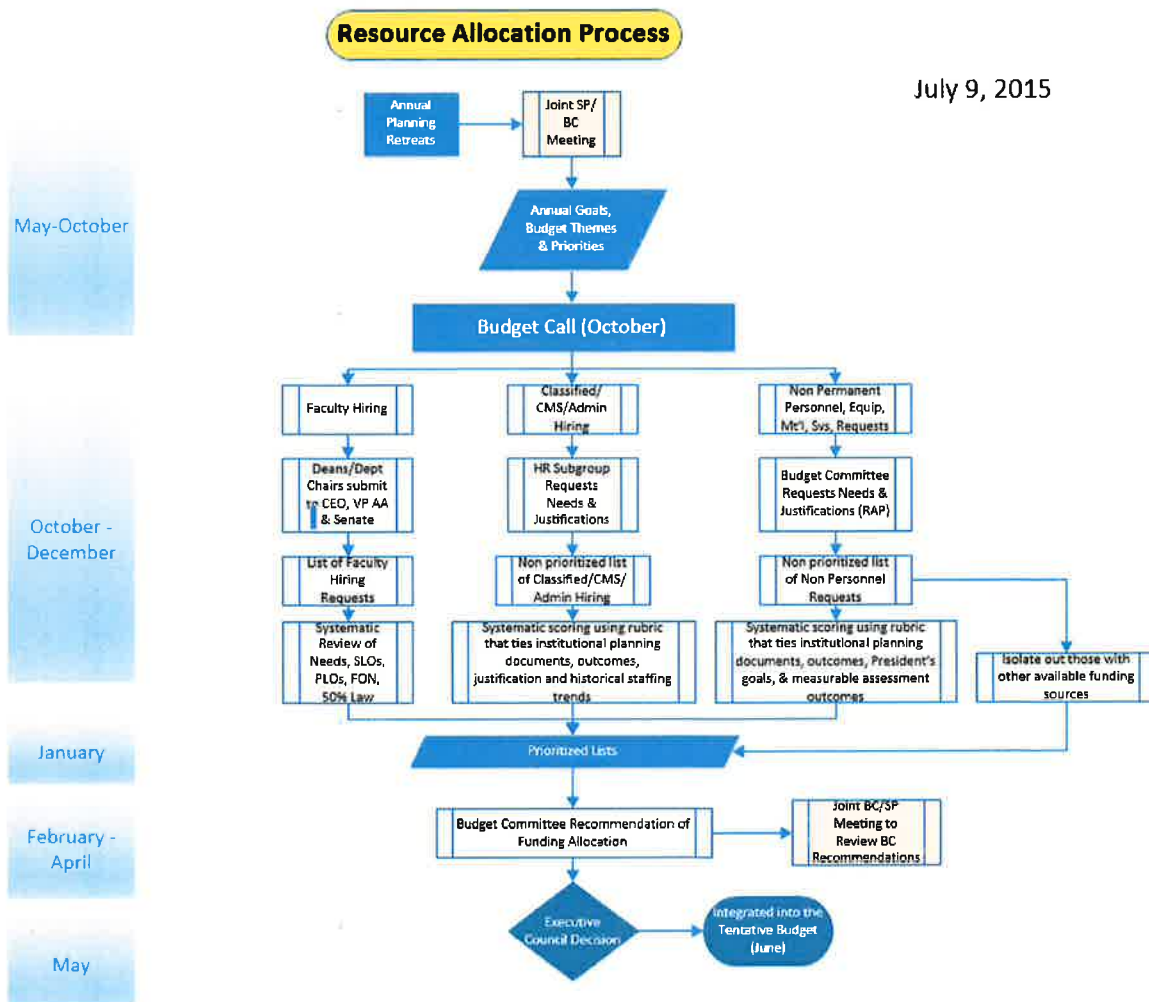
The Superintendent/President has formed an advisory group to solicit input from community leaders on the current and future workforce development needs of industry. This information is then evaluated and is in the process of being incorporated into the college's Educational Master Plan (EMP). The Superintendent/President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

- Educational Master Plan #1-The College, as a community, will provide students with an environment which supports learning and facilitates student success.
- Educational Master Plan #3-The College will expand and diversify Career Technical Education options for students.
- Educational Master Plan #4-The College will increase student success in Basic Skills and English as a Second Language (ESL).
- Educational Master Plan #5-Utilizing campus resources efficiently and effectively

Secondly, the Budget Committee as part of the continuous process improvement cycle, asked three questions about the first time used rubric process. (1) What did we like about the process? (2) What do we think we can do better? and (3) What changes should be made? Through this evaluation, it was identified that scoring only critical items created disparity and some areas may not receive consideration in this process. There was also concern expressed that requestors would mark all requests as critical since these were the only requests that received consideration. As a result, the Budget Committee evaluated the top three submittals from each area. This would ensure that every division/department received consideration.

Starting in budget year 2016-2017, 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, #3 #4 & #5. This would allow those requests that fit within the prioritized EMP goals to have a higher consideration than those that may not fit within those prioritized goals.

July 9, 2015



The faculty prioritization process took place in late fall 2015 to allow for the hiring process to begin in January 2016. 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

2016-2017 Faculty Prioritization

The Superintendent/President received input from Senate, Department Chairs Deans, Exec Council and the Deans on faculty prioritization. As part of the decision to hire full time faculty the following were assessed:

- The faculty obligation report to the Chancellor's Office for 2015 shows 178 full-time faculty at AVC.
- The system Faculty Obligation Number (FON) for AVC for 2015 is 154; for 2016 it is 163.
- We are expecting 3 retirements this year bringing our hiring to begin with 175 full time faculty, 12 over expected FON.
- Budgeted expenses per full-time faculty member are \$100,000 which includes salary and benefits. Against the FON requirements our current level represents 1.2 million in excess of required levels.
- Our change in the FON requirement since 2013 has been from 136 to its 154 in 2015.
- The penalties for non-compliance with FON requirements are fines of \$85,000 per position under the FON. A prudent cushion is 5 full-time faculty exceeding the FON requirement which is only measured in the Fall term.
- The beginning of a new baccalaureate program.
- Bring the FON requirement and our full-time faculty strength within 5 positions over a three-year period.

The newly adjusted hiring list, based upon the rationale presented is:

- 1. Computer Information Systems (CIS) programmer (retirement)**
- 2. Nursing Skills Lab Instructor (retirement)**
- 3. Kinesiology Instructor/Volleyball Coach (potential retirement and Title IX compliance)**
- 4. Mathematics**
- 5. AFAB**
- 6. GeoSciences/Physical Sciences**
- 7. Accounting/Business**
- 8. Communications**

Positions that will require consideration in the future:

9. Deaf Studies
10. English
11. Library
12. Sociology
13. Biological Sciences
14. Film and Television
15. Music Instructor
16. Mathematics

For classified and CMS positions, the HR subgroup evaluated requested positions using a rubric that included tying 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:

2016-2017 Classified Prioritized List		
Position	Division/Area	Score
Technical Analyst	Human Resources	451
Research Technician	Institutional Research	430
Cashier (2 at 50%)	Business	415
Programmer/Analyst	IT	405
Warehouse Assistant	Business	401
Clerical III	Student Services	387
Outreach Specialist	Student Services	386
Irrigation Equipment Tech.	Facilities	375
Help Desk Coordinator	IT	362
Clerical III Kines./Ath.	Academic Affairs	358
Clerical III LA/DO	Academic Affairs	357
Accountant	Business	347
Clerical III PC	Academic Affairs	323
Clerical II	Facilities	311
Skilled Maintenance Worker	Facilities	307

2016-2017 Confidential, Management & Supervisor (CMS) Prioritized List		
Internal Auditor	Business	425
Project manager	IT	410
Budget Analyst	Business	392
Director, Inst. Research	Institutional Research	375
Director, Veteran R. Center	Student Services	370
Stage Manager	Business	351

Due to the academic affairs reorganization and desire to equalize support across all divisions, the Budget Committee reviewed several scenarios and ultimately recommended the following funding allocation:

All Together with AA Reorg

2016-2017 Prioritized Staffing List-Non Faculty						
	Position	Division/Area	Score	Range	w/Benes	BC Recommendations 6/22/16
1	Clerical III Kines./Ath.	Academic Affairs	358	12	62,715	62,715
2	Clerical III LA/DO	Academic Affairs	357	12	62,715	125,429
3	Clerical III PC	Academic Affairs	323	12	62,715	188,144
4	Technical Analyst	Human Resources	451	17	72,444	260,588
5	Research Technician	Institutional Research	430	19	76,853	337,441
6	Internal Auditor*	Business	425	33	118,452	455,893
7	Cashier (2 at 50%)	Business	415	9	57,665	513,557
8	Programmer/ Analyst	IT	405	26	95,045	608,602

Non Staffing Requests

The Budget Committee received 94 ongoing and one-time funding requests for 2016-2017 that were evaluated using a rubric that considered institutional planning documents, outcomes, prioritized institutional goals, the superintendent's goals and measureable outcomes. The Budget Committee evaluated the top three requests of each area. The areas include the following:

- Inst. Advancement
- Institutional Effectiveness, Research, & Planning
- PIO/Marketing
- Business Services
- Facilities Services
- Information Technology Services
- Academic Division #1
- Academic Division #2
- Academic Division #3
- Academic Division #4
- Academic Division #5

- Risk Management
- Student Life & Development
- Enrollment Management
- Counseling & Matriculation
- 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 ongoing resource allocation funding recommendation is as follows:

AVC

Budget Request Score Card - On Going

2016-17

Blue=Funded

Budget Request ID	Binder Tab	Description	On Going or One Time	Score	Other Potential Funding Sources	Amount Requested	BC Recommend	Cumulative
CTE-001	B	Automotive supply budget	OG	Funded	Unrestricted	\$ 10,000	\$ 10,000	\$ 10,000
CTE-003	B	Laundry and cleaning: Nursing	OG	Funded	Unrestricted	\$ 1,000	\$ 1,000	\$ 11,000
MSE-001	D	Instructional materials & warehouse supplies: 12351, 12355 and 12360	OG	Funded	Unrestricted	\$ 40,950	\$ 40,950	\$ 51,950
ITS-001	Q	Campus infrastructure support (New EE comp & capability)	OG	1075	(Per R. Shaw-use for staff)	\$ 85,000	\$ 16,208	\$ 16,208
MSE-002	D	Non-instructional supplies: 12351 and 12355	OG	938		\$ 400	\$ 400	\$ 16,608
BUS-001	O	Increase in professional development for compliance	OG	935		\$ 25,000	\$ 25,000	\$ 41,608
CTE-002	B	Automotive repair budget	OG	919		\$ 7,000	\$ 7,000	\$ 48,608
RM-001	H	Contract services	OG	892		\$ 17,000	\$ 17,000	\$ 65,608
SL&D-001	L	Job Placement office supplies	OG	857		\$ 3,800	\$ 3,800	\$ 69,408
SBS-003	E	Staff development for CDC	OG	836		\$ 4,000	\$ 4,000	\$ 73,408
ITS-003	Q	Network storage needs	OT & OG	812		\$265,000	\$ -	
AS-003	M	Re-establish travel and conference budget-DETC	OG	802		\$ 3,000	\$ -	
LIB-003	R	SirsiDynix/Horizon - Funding for software licenses (\$23,000 - Account code 5310) & annual subscriptions (\$8,100 - Account code 5100)	OG	776		\$ 31,100	\$ -	
LIB-001	R	Continue collection development of books & other reference printed materials	OG	747		\$200,000	\$ -	
LA-001	C	Learning Center tutoring	OG	740		\$100,000	\$ -	
BUS-003	O	Contract management software system	OT & OG	733		\$ 23,000	\$ -	
RM-002	H	Travel & conference	OG	730		\$ 5,000	\$ -	
AS-001	M	Re-establish travel and conference budget-AP&P	OG	696		\$ 3,000	\$ -	
V&K-002	F	Increase visual arts equipment repair/maintenance budget	OG	689	Instructional equipment block grant one time	\$ 3,000	\$ -	
BUS-002	O	Establishing marketing budget for Performing Arts Theater (PAT)	OG	680		\$ 50,000	\$ -	
V&K-001	F	Increase music equipment repair/maintenance budget	OG	667	Instructional equipment block grant one time	\$ 3,000	\$ -	
AS-002	M	Establish travel and conference budget-CTE-liason	OG	588		\$ 3,000	\$ -	
VPSS-002	I	Hourly clerical support	OG	501		\$ 5,000	\$ -	
SL&D-002	L	Student Equity office supplies	OG	398		\$ 3,000	\$ -	
SBS-002	E	Hiring of student workers for Palmdale	OG	359		\$ 3,824	\$ -	
VPSS-001	I	Dues & memberships (Pre-Law Scholar Program)	OG	296		\$ 5,000	\$ -	
LA-003	C	Student Worker Division Office	OG	284		\$ 7,360	\$ -	

Grand Total On Going Requests

\$855,484 \$ 73,408

Other funding sources 51,950

Total 125,358

The one-time funding prioritization list is as follows:

AVC

Budget Request Score Card - One Time

2016-17

Blue=Funded

Budget Request ID	Binder Tab	Description	On Going or One Time	Score	Other Potential Funding Sources	Amount Requested	Amount Awarded	Cumulative
HR-002	G	32 fireproof cabinets	OT	Funded	15-16 Mandated Cos	\$ 113,000	\$113,000	\$ 113,000
C&M-001	J	15 desk chairs (ergonomic concern)	OT	Funded	Mandated Cost	\$ 6,000	\$ 6,000	\$ 119,000
C&M-002	J	10 keyboard trays (ergonomic concern)	OT	Funded	Mandated Cost	\$ 3,000	\$ 3,000	\$ 122,000
FAC-001	P	New Palmdale Center FF&E Phase 2	OT	Funded	Lease Rev Bond	\$ 665,592	\$665,592	\$ 787,592
FAC-003	P	Utility valve & piping repair/replacement	OT	1025	SM	\$ 400,000		\$ 400,000
FAC-002	P	Replace instructional furniture	OT	973	Block Grant	\$ 432,325		\$ 832,325
ITS-002	Q	ERP Platform migration - from HP/UX to Linux	OT	952		\$ 126,300		\$ 958,625
FAC-004	P	Boiler Replacement Campus Wide	OT	926	SM	\$ 240,000		\$ 1,198,625
CTE-004	B	JRCERT Midterm Report	OT	852		\$ 1,575		\$ 1,200,200
CTE-006	B	AFAB Supply Budget	OT	773		\$ 15,000		\$ 1,215,200
LIB-002	R	21 computers: 4 for student lounge, 4 to add to reference area, and 13 replacement computers for reference area.	OT	772		\$ 15,000		\$ 1,230,200
SL&D-003	L	Job Placement copier	OT	771		\$ 15,000		\$ 1,245,200
MAR-001	S	Dynamic monument for K & 30th intersection	OT	751		\$ 250,000		\$ 1,495,200
V&K-003	F	Weight room equipment	OT	729		\$ 10,000		\$ 1,505,200
HR-001	G	3 computers	OT	676		\$ 1,500		\$ 1,506,700
LA-002	C	Learning Center datase dev/purchase estimate	OT	673		\$ 20,000		\$ 1,526,700
SBS-001	E	Fireproof file cabinets for new Palmdale Center	OT	534		\$ 14,000		\$ 1,540,700
HR-003	G	Payroll cubicle wall expansion	OT	299		\$ 5,000		\$ 1,545,700
C&M-003	J	8 Internet drops / 1 data switch (call center)	OT	183		\$ 7,100		\$ 1,552,800
Grand Total One Time Requests								\$ 2,340,392

The Budget Committee will review the one-time funding list and allocate based upon the approved adopted budget.

¹ Community College League of California Budget Advocacy Website:
http://www.ccleague.org/files/public/Budget/2016-17_CCCBudget_Chart.pdf,
 June 16, 2016

² California Community College Chancellor's Office Finance & Facilities
 Apportionment Reports:
<http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/Reports/ApportionmentReports.aspx>

SECTION 2

***ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY***

2016-2017 Antelope Valley College Adopted Budget

2015-2016 Estimated Actuals

Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/ Assigned Reserves	Surplus/Deficit	Unrestricted Balance	Reserve	% of overall budget
	<i>General Fund</i>									
01.0	Unrestricted	10,365,652	74,072,828	64,558,789	19,879,692	(4,336,800)	9,514,040	15,542,892	24.1%	50.00%
01.3	Restricted	3,295,671	15,442,378	14,208,025	4,530,024		1,234,353			11.00%
21.0	Bond Interest & Redemption	5,780,067	7,621,689	7,574,293	5,827,463		47,396			5.87%
41.0	Capital Outlay Projects Fund	2,449,177	6,427,410	4,422,263	4,454,323		2,005,147			3.43%
42.0	Revenue Bond Construction	1,422,031	13,006,674	1,780,833	12,647,872		11,225,841			1.38%
51.0	Bookstore	1,039,142	826,844	865,209	1,000,777		(38,365)			0.67%
52.0	Cafeteria	22,084	337,915	391,186	(31,187)		(53,271)			0.30%
33.0	Child Development Center	(11,733)	731,415	719,681	0		11,733			0.56%
72	Student Rep	259,930	35,688	25,291	270,327		10,397			0.02%
74	Other Trust Funds	52,266	241,084	237,900	55,449		3,184			0.18%
74.1 & 74.2	Financial Aid	348,011	37,099,886	34,322,531	3,125,367		2,777,356			26.58%
Antelope Valley College Budget			155,843,811	129,106,001			26,737,810			100.00%

2016-2017 Adopted Budget

Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/ Assigned Reserves	Surplus/Deficit	Unrestricted Balance	Reserve	% of overall budget
	<i>General Fund</i>									
01.0	Unrestricted	19,879,692	67,981,004	71,504,180	16,356,516	(1,113,364)	(3,523,176)	15,243,152	21.3%	46.07%
01.3	Restricted	4,530,024	20,071,550	20,109,589	4,491,985		(38,039)			12.96%
21.0	Bond Interest & Redemption	5,827,463	7,618,258	7,761,954	5,683,767		(143,696)			5.00%
41.0	Capital Outlay Projects Fund	4,454,323	3,042,076	5,015,972	2,480,427		(1,973,896)			3.23%
42.0	Revenue Bond Construction	12,647,872	5,000	11,285,448	1,367,424		(11,280,448)			7.27%
51.0	Bookstore	1,000,777	914,429	928,386	986,820		(13,957)			0.60%
52.0	Cafeteria	(31,187)	325,802	367,605	(72,990)		(41,803)			0.24%
33.0	Child Development Center	0	734,113	734,114	(0)		(1)			0.47%
72	Student Rep	270,327	35,277	50,000	255,604		(14,723)			0.03%
74	Other Trust Funds	55,449	251,000	306,449	0		(55,449)			0.20%
74.1 & 74.2	Financial Aid	3,125,367	37,099,886	37,147,283	3,077,971		(47,396)			23.93%
Antelope Valley College Budget			138,078,395	155,210,980			(17,132,585)			100.00%

SECTION 3

***BUDGET SUMMARY
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND SUMMARY RESTRICTED AND UNRESTRICTED

		2015-2016 Estimated Actuals	2016-2017 Adopted Budget
<i>BEGINNING FUND BALANCE</i>		13,661,323	24,208,715
<i>REVENUE</i>			
8100-8200	Federal	3,589,795	3,383,976
8600-8700	State	74,490,368	74,595,942
8800	Local	<u>11,234,043</u>	<u>10,072,635</u>
<u>Total Revenue</u>		89,314,206	88,052,553
REVENUE PLUS BEGINNING FUND BALANCE		102,975,529	112,261,268
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	31,427,879	33,806,975
2100-2400	Classified Salaries	17,161,328	18,481,521
3100-3800	Employee Benefits	13,571,398	15,509,207
4100-4700	Supplies	2,166,020	4,590,354
5100-5800	Other Operating Costs	10,104,912	10,923,265
6100-6700	Capital Expenditures	2,530,152	3,699,069
<u>Total Expenditures</u>		76,961,688	87,010,391
7100-7600	Other Outgo	1,805,126	4,603,378
<u>Total Expenditures & Other Outgo</u>		78,766,814	91,613,769
Unrestricted & Restricted Fund Balance		24,208,715	20,647,499
<i>Fund Balance Breakout</i>			
Basic Skills Carryover		375,155	373,849
Prop 20 Carryover		599,955	653,179
TTIP Carryover		1,175	1,175
SOAR		36,249	36,249
Health Services Carryover		1,277,632	1,527,632
Proctoring Services Carryover		18,945	18,945
Block Grant Carryover		562,750	562,750
Misc. Programs Carryover		1,658,163	1,318,205
One Time Committed Funds		4,183,114	4,183,114
Assigned Aside for Categorical Salaries + Benes		53,686	0
President's Emergency Contingency Reserve		100,000	
Unassigned Ending Fund Balance		15,542,892	9,159,372
Surplus/Deficit		10,547,392	(3,561,216)

SECTION 4

***BUDGET DETAIL
GENERAL FUND***

ANTELOPE VALLEY COLLEGE

**2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED**

		2015-2016 Estimated Actuals	2016-2017 Adopted Budget
REVENUE			
FEDERAL REVENUE			
8121	Federal College Work Study	290,989	356,713
8140	Tanf - Federal (50%)	74,429	87,502
8159	PELL Admin. Allowance	41,795	37,280
8160	Veteran's Education	3,114	3,114
8170	Vocation Technical Education	543,326	537,777
8171	Career Tech	45,119	43,748
8181	TAFT/STEM Grant	1,948,575	1,519,698
8201	Title V First Year Experience	369,329	490,779
8203	Trio Grant	260,727	294,973
8290	Misc Federal Income	12,392	12,392
TOTAL FEDERAL REVENUE		3,589,795	3,383,976
STATE REVENUE			
8600	State Revenues		
8610	General Apportionments	46,096,420	46,345,813
8611	Basic Skills	163,406	192,109
8614	Kern CCD Prop 39	28,857	29,273
8615	Enrollment Fee Financial Asst.	214,873	210,640
8616	BFAP Administration	624,568	585,075
8619	Inmate Education Pilot Program	96,538	240,000
8621	CA Career Pathways Trust Grant	464,909	1,424,765
8624	EOPS	1,015,824	965,033
8625	CARE	330,595	298,449
8626	Disabled Student Progr Svcs	885,559	796,340
8627	CalWorks	800,419	808,966
8628	Student Success & Support Program (SSSP)	2,652,858	4,293,095
8630	Education Protection Account (EPA)	10,176,101	9,854,355
8631	DPSS CalWorks	222,462	223,428
8635	Nursing Enrollment Grant (Object will change to EPA)	129,587	154,000
8636	AB86 Adult Education	2,776	0
8638	Student Equity	925,091	3,187,933
8639	Baccalaureate Degree Pilot Program State Funds	350,000	0
8640	Tanf - State (50%)	74,429	87,502
8643	LA Universal Preschool LAUP	350,000	0
8644	Quality Improvement Step	2,976	1,999
8649	Air Quality Management District	28,046	0
8655	Instructional Block Grant	470,001	884,347
8657	Staff Diversity	5,956	60,000
8663	Foster Parent Training Program	112,714	108,964
8664	Santa Barbara CCD CTE Enhancement	56,673	0
8665	Employment Training Panel	-55,058	55,058
8682	State Lottery Proceeds-Prop 20	607,209	512,190
8670	State Tax Subventions	40,367	39,463
8681	State Lottery Proceeds - Reg	1,761,299	1,468,740
8683	Department of Corrections	405,024	0
8684	RAMP	490,396	451,934
8685	Mandated Cost Reimbursement	316,113	326,368
8686	One Time Funding	4,397,234	750,000
8691	Adjunct Faculty Parity	233,646	240,104
8692	Adjunct Office Hours	0	0
8693	Adjunct Health Costs	0	0
8698	eTranscript Butte College	12,500	0
TOTAL STATE REVENUE		74,490,368	74,595,942

ANTELOPE VALLEY COLLEGE

2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

		2015-2016 Estimated Actuals	2016-2017 Adopted Budget
8811	Tax Allocation, Secured Roll	5,523,301	5,523,301
8812	Tax Allocation, Supp. Roll	193,495	193,495
8813	Tax Allocation, Unsecured Roll	249,199	249,199
8816	Prior Years Taxes	110,672	110,672
8817	Eraf	0	0
88XX	Truth Initiative	0	10,000
8833/8836	Instr Contracts, Yosemite Ccd & CCE	10,000	10,000
8851	CSUB Facilities Rental	10,000	10,000
8860	Interest and Investment Income	162,908	123,408
8867	Capital Outlay Fee	0	40,000
8868	Bachelor's Degree Pilot Program Tuition	0	0
8872	Community Service Classes	46,933	114,126
8874	Enrollment	2,344,586	2,111,051
8876	Student Health Services	621,486	621,486
8877	Instructional/Lab Fees	45,244	53,652
8879	Transcript Charges	9,640	9,906
8880	Nonresident Tuition	182,518	358,730
8881	Parking Services-Public Transp	293,037	300,000
8882	Proctoring Services	0	0
8887	Audit Refunds/Challenges	10,534	14,464
8889	Library Book Fines	5,578	5,348
8890	Other Local Revenues	1,349,133	150,000
8893	Other Local Revenue Contracts	41,191	35,000
8894	Royalty Revenue	0	0
8896	Cash in Bank	-24,924	0
8898	Events Local Revenue	49,513	28,797
8981	Interfund Xfers - In	0	0
TOTAL LOCAL REVENUE		11,234,043	10,072,635
GRAND TOTAL REVENUE		89,314,206	88,052,553

ANTELOPE VALLEY COLLEGE

2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

EXPENDITURES		2015-2016 Estimated Actuals	2016-2017 Adopted Budget
1000	ACADEMIC SALARIES		
1100	Instructor Salaries	13,247,982	14,654,135
1210/20/30	Educational Administrators	2,289,956	2,977,478
12/40/50/55	Counselor, Librarians & Coordinators	2,343,015	1,815,363
1300	Adjunct, Teaching	11,684,049	12,356,145
1400	Other, Non-teaching	1,862,878	2,003,854
	TOTAL ACADEMIC SALARIES	31,427,879	33,806,975
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	9,922,246	10,947,503
2150/80	CMS & Classified Administrators	3,131,990	3,175,374
2200	Regular, Instr. Aides	1,126,425	1,084,434
2300	Hourly, Non-Instr.	2,834,318	3,114,272
2400	Hrly, Instr. Aides	146,349	159,938
	TOTAL CLASSIFIED SALARIES	17,161,328	18,481,521
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	2,632,402	3,468,137
3200	PERS	1,713,831	2,037,660
3300	OASDI	1,683,918	1,732,379
3400	Health & Welfare	6,396,773	7,102,244
3500	Unemployment Ins.	50,416	55,056
3600	Workers' Comp.	898,661	961,725
3800	Alternative Retirement Plan	195,395	152,008
	TOTAL EMPLOYEE BENEFITS	13,571,398	15,509,207
4000	SUPPLIES		
4100	Textbooks	0	100
4200	Books & Other Reference Mat'l	0	1,929
4300	Instructional Materials & Supplies	832,075	2,246,403
4400	Software	27,516	15,938
4500	Non-Instructional Supplies/Equip	1,280,110	2,290,079
4600	Transportation Supplies	26,211	35,673
4700	Food Supplies	108	233
		0	0
	TOTAL SUPPLIES	2,166,020	4,590,354

ANTELOPE VALLEY COLLEGE

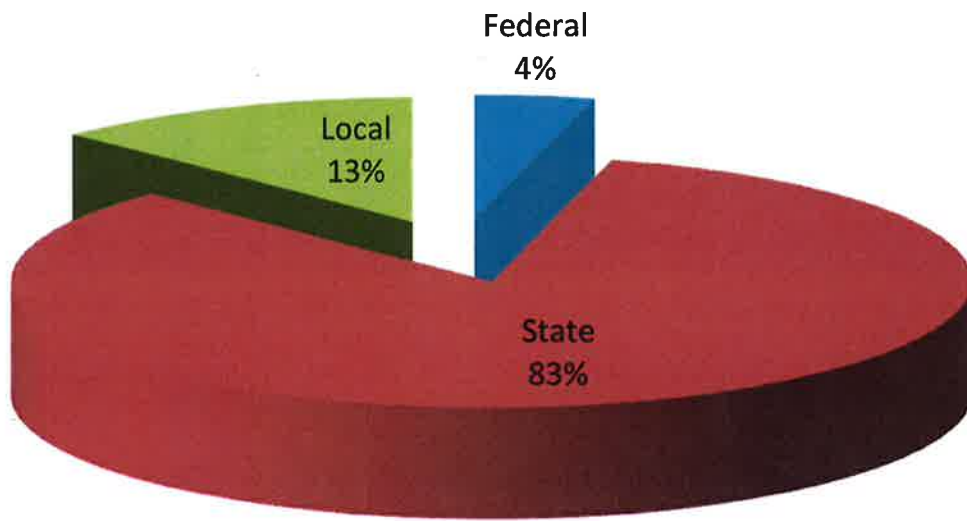
2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED

		2015-2016 Estimated Actuals	2016-2017 Adopted Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	1,967,881	3,075,418
5200	Conferences & Travel	708,008	799,172
5300	Dues & Memberships	1,199,585	1,156,757
5400	Insurance	700,470	697,387
5500	Utilities	1,619,595	1,779,749
5600	Rentals & Repairs	710,299	917,308
5700	Legal, Audit, Elections	1,157,304	231,234
5800	Other Services, Misc.	2,041,770	2,266,240
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	10,104,912	10,923,265
6000	CAPITAL OUTLAY		
6100	Site Improvement	134,150	4,446
6200	Building & Improvements	507,033	792,956
6300	Library Books	346,749	306,795
6400	Equipment	1,542,220	2,594,871
6500	Replacement Equipment	0	0
	TOTAL CAPITAL OUTLAY	2,530,152	3,699,069
7000	OTHER OUTGO		
7000	Other Outgo	0	0
7100	Debt Retirement	505,443	510,994
7310	Interfund Transfers Out	589,986	541,956
7400	Other Transfers	140,596	198,878
7500	Student Grants & Payments	337,510	200,000
7600	Payments for Students	231,592	250,000
7900	Reserve for Expenditures	0	2,901,550
	TOTAL OTHER OUTGO	1,805,126	4,603,378
GRAND TOTAL EXPENDITURES		78,766,814	91,613,769

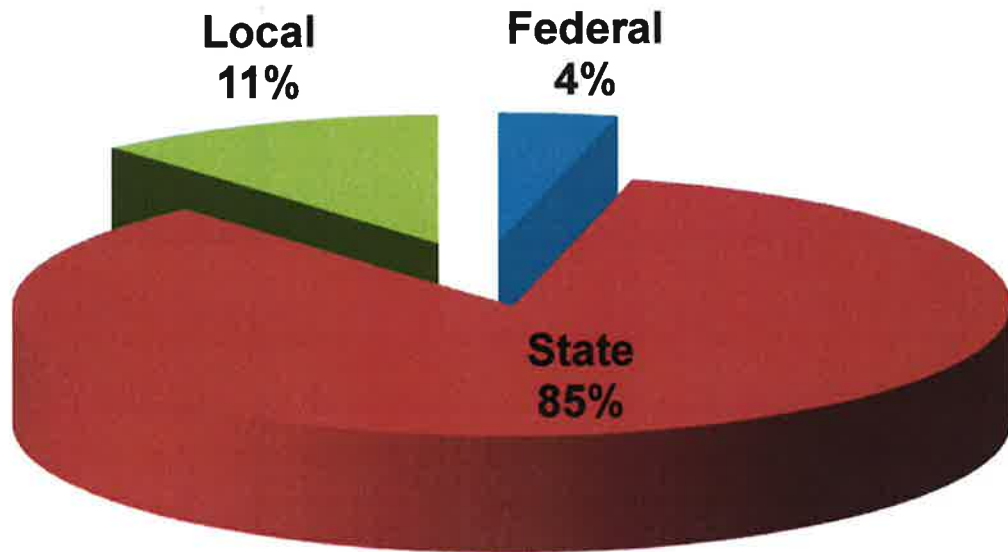
Surplus/Deficit

10,547,392	(3,561,216)
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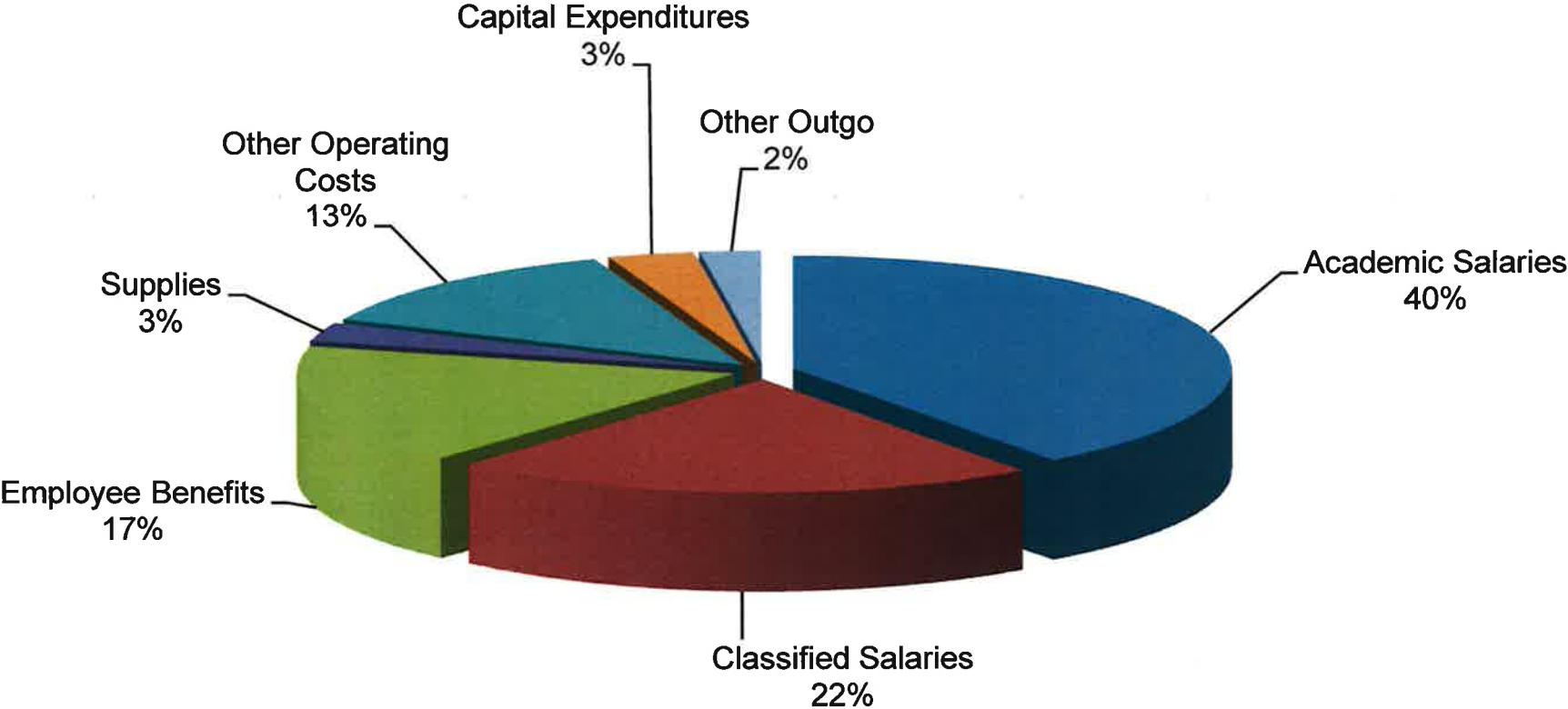
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ESTIMATED ACTUALS 2015-2016**



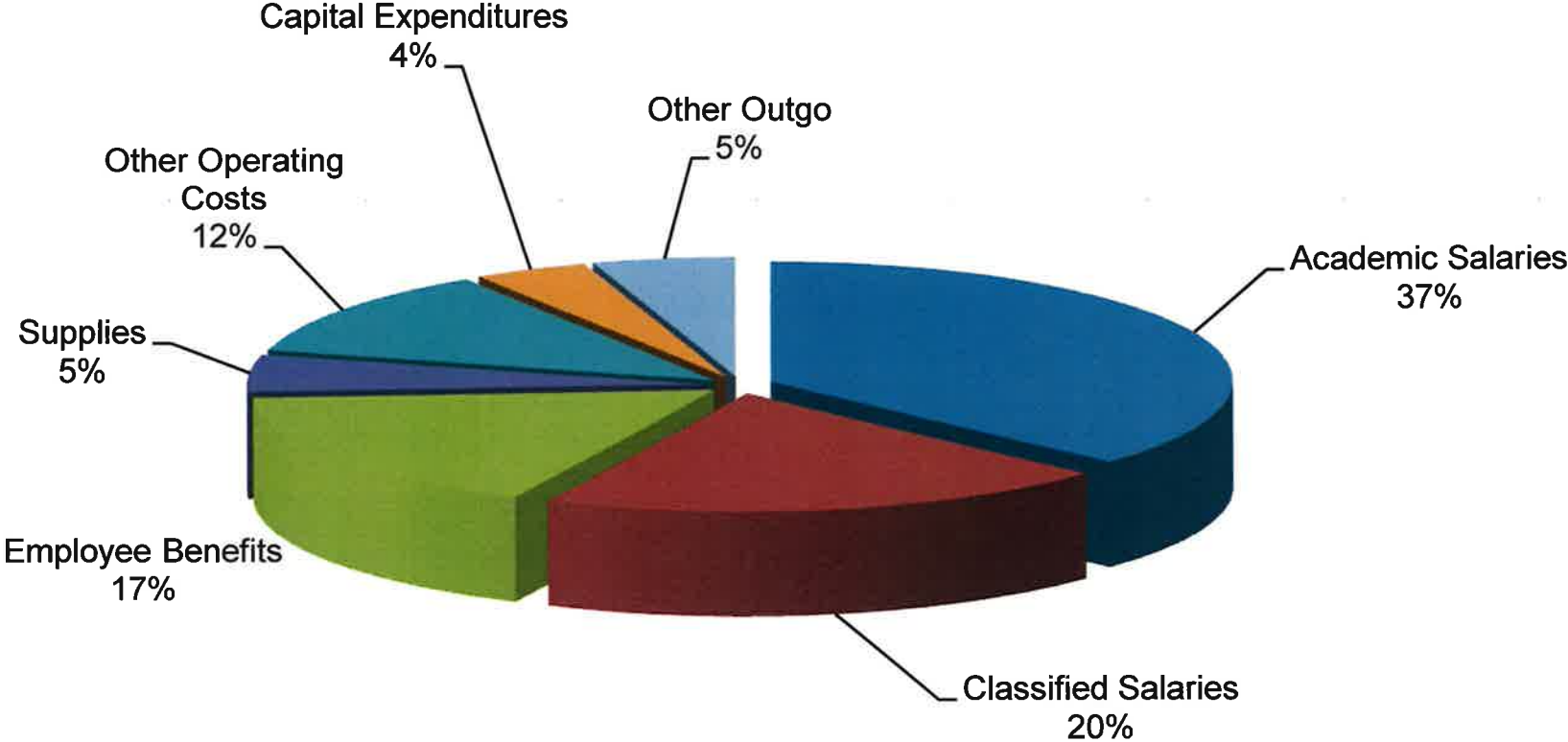
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ADOPTED BUDGET 2016-2017**



**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
ESTIMATED ACTUALS 2015-2016**



**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
ADOPTED BUDGET
2016-2017**



SECTION 5

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

ANTELOPE VALLEY COLLEGE
2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED SUMMARY

		2015-2016 Estimated Actuals	2016-2017 Adopted Budget
BEGINNING FUND BALANCE		10,365,652	19,879,692
REVENUE			
8100-8200	Federal	15,506	15,506
8600-8700	State	62,705,067	58,698,475
8800	Local	11,352,255	9,267,023
Total Revenue		74,072,828	67,981,004
REVENUE PLUS BEGINNING FUND BALANCE		84,438,481	87,860,695
EXPENDITURES			
1100-1400	Academic Salaries	28,620,842	31,545,723
2100-2400	Classified Salaries	13,020,244	13,772,069
3100-3800	Employee Benefits	11,786,686	13,913,704
4100-4700	Supplies	1,128,164	1,402,110
5100-5800	Other Operating Costs	7,952,031	7,693,414
6100-6700	Capital Expenditures	904,291	1,334,335
Total Expenditures		63,412,259	69,661,355
7100-7600	Other Outgo	1,146,530	1,842,825
Total Expenditures & Other Outgo		64,558,789	71,504,180
Ending Fund Balance		19,879,692	16,356,516
Surplus/(Deficit)		9,514,040	(3,523,176)
One Time Committed Funds		(4,183,114)	(868,031)
Assided categorical position reserve & president's conting.		(153,686)	(245,333)
Unassigned Ending Fund Balance		15,542,892	15,243,152
Reserve %		24.1%	21.3%

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

		2017-2018 Projected Budget	2018-2019 Projected Budget	2019-2020 Projected Budget
BEGINNING FUND BALANCE		16,356,516	12,300,324	7,606,653
REVENUE				
8100-8200	Federal	15,506	15,506	15,506
8600-8700	State	57,993,650	57,993,650	57,993,650
8800	Local	9,267,117	9,267,117	9,267,117
Total Revenue		67,276,273	67,276,273	67,276,273
REVENUE PLUS BEGINNING FUND BALANCE		83,632,788	79,576,597	74,882,925
EXPENDITURES				
1100-1400	Academic Salaries	31,223,957	31,536,196	31,851,558
2100-2400	Classified Salaries	13,852,898	13,978,027	14,104,407
3100-3800	Employee Benefits	14,790,126	15,525,327	16,083,857
4100-4700	Supplies	1,402,110	1,402,110	1,402,110
5100-5800	Other Operating Costs	7,969,708	7,606,495	8,216,708
6100-6700	Capital Expenditures	308,415	308,415	308,415
Total Expenditures		69,547,214	70,356,570	71,967,055
7100-7600	Other Outgo	1,598,250	1,613,374	1,632,375
Total Expenditures & Other Outgo		71,145,464	71,969,944	73,599,429
Ending Fund Balance		12,300,324	7,606,653	1,283,496
Surplus/(Deficit)		(3,869,191)	(4,693,672)	(6,323,157)
One Time Committed Funds		0	0	0
Assigned Aside for Categorical Salaries + Benes		(436,980)	(628,627)	(873,960)
Unassigned Ending Fund Balance		11,863,344	6,978,026	409,536
Reserve %		16.6%	9.7%	0.6%

SECTION 6

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

ANTELOPE VALLEY COLLEGE
2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

	2015-2016 Estimated Actuals	2015-2016 Adopted Budget + Board Approved Changes	Budget Changes	2016-2017 Adopted Budget
UNASSIGNED BEGINNING FUND BALANCE	10,365,652	10,365,652		19,879,692
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	46,096,420	44,125,455	249,393	46,345,813
8630 Education Protection Account (EPA)	10,176,101	10,009,907	-155,552	9,854,355
8686 One Time Funding	4,397,234	4,397,214	-3,647,214	750,000
8670 State Tax Subventions	40,367	39,463	0	39,463
8681 State Lottery Proceeds - Reg	1,761,299	1,468,740	0	1,468,740
8691 Adjunct Faculty Parity	233,646	240,104	0	240,104
8692 Adjunct Office Hours	0	38,200	-38,200	0
8693 Adjunct Health Costs	0	6,975	-6,975	0
TOTAL STATE REVENUE	62,705,067	60,326,058	-3,598,548	58,698,475
LOCAL REVENUE				
8811 Tax Allocation, Secured Roll	5,523,301	5,706,407	-183,106	5,523,301
8812 Tax Allocation, Supp. Roll	193,495	122,775	70,719	193,495
8813 Tax Allocation, Unsecured Roll	249,199	261,995	-12,796	249,199
8816 Prior Years Taxes	110,672	358,399	-247,727	110,672
8817 Eraf	0	0	0	0
8818 Penalty & Interest, Deliq Taxes	92,333	0	0	0
8819 AB1290 RDA funding-Unrestricted portion	104,483	0	0	0
8838 Student Write Offs Contra Account	-8,090	0	0	0
8850 AVC Facilities Rental	9,900	0	0	0
8851 CSUB Facilities Rental	10,000	10,000	0	10,000
8860 Interest and Investment Income	99,628	73,408	0	73,408
8867 Capital Outlay Fee	0	0	40,000	40,000
8868 Bachelor's Degree Pilot Program Tuition	0	0	0	0
8872 Community Service Classes	0	0	0	0
8874 Enrollment	2,344,586	2,334,386	-223,335	2,111,051
8877 Instructional/Lab Fees	45,244	53,652	0	53,652
8879 Transcript Charges	9,640	9,906	0	9,906
8880 Nonresident Tuition	182,518	358,730	0	358,730
8881 Parking Services-Public Transp	293,037	350,000	-50,000	300,000
8885 Other Student Fees/Charges	2,375	0	0	0
8887 Audit Refunds/Challenges	10,534	14,464	0	14,464
8889 Library Book Fines	5,578	5,348	0	5,348
8890 Other Local Revenues	1,349,133	600,000	-450,000	150,000
8893 Other Local Revenue Contracts	41,191	35,000	0	35,000
8894 Royalty Revenue	0	0	0	0
8896 Cash In Bank	633,988	0	0	0
8898 Events Local Revenue	49,513	28,797	0	28,797
8981 Interfund Xfers - In	0	0	0	0
TOTAL LOCAL REVENUE	11,352,255	10,323,268	-1,056,246	9,267,023
GRAND TOTAL REVENUE	74,072,828	70,664,833	(4,654,794)	67,981,004
REVENUE PLUS BEGINNING FUND BALANCE	84,438,481	81,030,485		87,860,695

ANTELOPE VALLEY COLLEGE
2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

		2015-2016 Estimated Actuals	2015-2016 Adopted Budget + Board Approved Changes	Budget Changes	2016-2017 Tentative Budget
EXPENDITURES					
1000	ACADEMIC SALARIES				
1100	Instructor Salaries	13,176,457	13,743,162	749,297	14,492,459
1210/20/30	Educational Administrators	1,958,137	2,216,468	400,007	2,616,475
12/40/50/55	Counselor, Librarians & Coordinators	1,118,730	1,848,758	67,378	1,186,108
1300	Adjunct, Teaching	11,417,847	11,608,510	361,885	11,970,395
1400	Other, Non-teaching	949,672	1,228,322	51,964	1,280,286
	TOTAL ACADEMIC SALARIES	28,620,842	30,645,220	1,630,531	31,545,723
2000	CLASSIFIED SALARIES				
2100	Regular, Non-Instr.	7,567,445	7,832,612	760,237	8,592,849
2150/80	CMS & Classified Administrators	2,863,237	2,472,003	344,412	2,816,415
2200	Regular, Instr. Aides	1,095,095	995,072	40,963	1,036,035
2300	Hourly, Non-Instr.	1,349,814	1,033,421	133,487	1,166,908
2400	Hrly, Instr. Aides	144,654	159,863	0	159,863
	TOTAL CLASSIFIED SALARIES	13,020,244	12,492,971	1,279,099	13,772,069
3000	EMPLOYEE BENEFITS				
3100	State Teachers Ret.	2,424,556	2,687,034	630,393	3,317,427
3200	PERS	1,383,436	1,403,696	274,845	1,678,541
3300	OASDI	1,424,197	1,399,392	105,061	1,504,453
3400	Health & Welfare	5,550,398	6,052,486	320,770	6,373,257
3500	Unemployment Ins.	47,745	43,930	8,233	52,163
3600	Workers' Comp.	776,657	797,491	46,388	843,880
3800	Alternative Retirement Plan	179,697	143,985	0	143,985
	TOTAL EMPLOYEE BENEFITS	11,786,686	12,528,014	1,385,690	13,913,704
4000	SUPPLIES				
4100	Textbooks	0	0	0	0
4200	Books & Other Reference Mat'l	0	0	0	0
4300	Instructional Materials & Supplies	139,160	182,616	44,508	227,124
4400	Software	13,671	2,723	0	2,723
4500	Non-Instructional Supplies/Equip	949,122	1,035,534	101,057	1,136,591
4600	Transportation Supplies	26,211	35,673	0	35,673
4700	Food Supplies	0	0	0	0
	TOTAL SUPPLIES	1,128,164	1,256,546	145,565	1,402,110
5000	OTHER OPERATING EXP				
5100	Consultants	601,246	573,169	2,249	575,418
5200	Conferences & Travel	267,847	233,412	78,574	311,986
5300	Dues & Memberships	996,138	963,696	18,660	982,356
5400	Insurance	700,470	587,279	110,108	697,387
5500	Utilities	1,619,595	1,693,793	85,956	1,779,749
5600	Rentals & Repairs	662,255	719,325	137,228	856,553
5700	Legal, Audit, Elections	1,157,304	781,447	(550,213)	231,234
5800	Other Services, Misc.	1,947,176	1,965,297	293,434	2,258,731
5900	Other Support	0	0	0	0
	TOTAL OTHER OPER EXP	7,952,031	7,517,417	175,997	7,693,414
6000	CAPITAL OUTLAY				
6100	Site Improvement	134,150	0	0	0
6200	Building & Improvements	250,125	489,500	(253,451)	236,049
6300	Library Books	143,868	154,572	(50,658)	103,915
6400	Equipment	376,147	1,208,132	(213,761)	994,371
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	904,291	1,852,204	(517,870)	1,334,335

ANTELOPE VALLEY COLLEGE
2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL

	2015-2016 Estimated Actuals	2015-2016 Adopted Budget + Board Approved Changes	Budget Changes	2016-2017 Tentative Budget
EXPENDITURES				
7000 OTHER OUTGO				
7000 Other Outgo	0	0	0	0
7100 Debt Retirement	505,443	505,444	5,550	510,994
7310 Interfund Transfers Out	500,492	541,956	0	541,956
7400 Other Transfers	140,596	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	149,350	441,647	590,997
TOTAL OTHER OUTGO	1,146,530	1,395,628	447,197	1,842,825
GRAND TOTAL EXPENDITURES	64,558,789	67,687,999	4,546,209	71,504,180

Total Ending Fund Balance

19,879,692	13,342,486		16,356,516
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Surplus/(Deficit)

9,514,040	2,976,833		(3,523,176)
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One Time Committed Funds

(4,183,114)	(4,183,114)		(868,031)
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OPEB Set Aside (Now expensed)

	(387,113)		-
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Assigned Aside for Categorical Salaries + Benes

(53,686)	-		(245,333)
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President's Emergency Contingency Reserve

(100,000)			
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Unassigned Ending Fund Balance

15,542,892	9,159,372		15,243,152
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Unassigned Reserve %

24.1%	13.5%		21.3%
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SECTION 7

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

ANTELOPE VALLEY COLLEGE

2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND RESTRICTED SUMMARY

		2015-2016 Estimated Actuals	2016-2017 Adopted Budget
<i>BEGINNING FUND BALANCE</i>		3,295,671	4,530,024
<i>REVENUE</i>			
8100-8200	Federal	3,574,289	3,378,470
8600-8700	State	11,785,301	15,897,467
8800	Local	82,788	795,612
<u>Total Revenue</u>		15,442,378	20,071,550
REVENUE PLUS BEGINNING FUND BALANCE		18,738,049	24,601,574
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	2,807,036	2,261,252
2100-2400	Classified Salaries	4,141,084	4,709,452
3100-3800	Employee Benefits	1,784,712	1,595,503
4100-4700	Supplies	1,037,856	3,188,244
5100-5800	Other Operating Costs	2,152,880	3,229,851
6100-6700	Capital Expenditures	1,625,860	2,364,734
<u>Total Expenditures</u>		13,549,429	17,349,036
7100-7600	Other Outgo	658,596	2,760,553
<u>Total Expenditures & Other Outgo</u>		14,208,025	20,109,589
<u>Fund Balance Breakout</u>			
Basic Skills Carryover		375,155	373,849
Prop 20 Carryover		599,955	653,179
TTIP Carryover		1,175	1,175
SOAR		36,249	36,249
Health Services Carryover		1,277,632	1,527,632
Proctoring Services Carryover		18,945	18,945
Block Grant Carryover		562,750	562,750
Misc. Programs Carryover		1,658,163	1,318,205
<i>Ending Fund Balance</i>		4,530,024	4,491,985
Surplus/Deficit		1,234,353	(38,039)

SECTION 8

BUDGET DETAIL
GENERAL FUND-RESTRICTED

ANTELOPE VALLEY COLLEGE

**2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

		2015-2016 Estimated Actuals	2016-2017 Adopted Budget
BEGINNING FUND BALANCE		3,295,671	4,530,024
FEDERAL REVENUE			
8121	Federal College Work Study	290,989	356,713
8140	Tanf - Federal (50%)	74,429	87,502
8159	PELL Admin. Allowance	41,795	37,280
8170	Vocation Technical Education	543,326	537,777
8171	Career Tech	45,119	43,748
8181	TAFT/STEM Grant	1,948,575	1,519,698
8201	Title V First Year Experience	369,329	490,779
8203	Trio Grant	260,727	294,973
8204	Truth Initiative	0	10,000
8290	Misc Federal Income	0	0
TOTAL FEDERAL REVENUE		3,574,289	3,378,470
STATE REVENUE			
8611	Basic Skills	163,406	192,109
8614	Kern CCD Prop 39	28,857	29,273
8615	Enrollment Fee Financial Asst.	214,873	210,640
8616	BFAP Administration	624,568	585,075
8619	Inmate Education Pilot Program	96,538	240,000
8621	CA Career Pathways Trust Grant	464,909	1,424,765
8624	EOPS	1,015,824	965,033
8625	CARE	330,595	298,449
8626	Disabled Student Progr Svcs	885,559	796,340
8627	CalWorks	800,419	808,966
8628	Student Success & Support Program (SSSP)	2,652,858	4,293,095
8631	DPSS CalWorks	222,462	223,428
8635	Nursing Enrollment	129,587	154,000
8636	AB86 Adult Education	2,776	0
8638	Student Equity	925,091	3,187,933
8639	Baccalaureate Degree Pilot Program State Funds	350,000	0
8640	Tanf - State (50%)	74,429	87,502
8643	LA Universal Preschool LAUP	350,000	0
8644	Quality Improvement Step	2,976	1,999
8649	Air Quality Management District	28,046	0
8655	Instructional Block Grant	470,001	884,347
8657	Staff Diversity	5,956	60,000
8663	Foster Parent Training Program	112,714	108,964
8664	Santa Barbara CCD CTE Enhancement	56,673	0
8665	Employment Training Panel	-55,058	55,058
8682	State Lottery Proceeds-Prop 20	607,209	512,190
8683	Department of Corrections	405,024	0
8684	RAMP	490,396	451,934
8685	Mandated Cost Reimbursement	316,113	326,368
8698	eTranscript Butte College	12,500	0
TOTAL STATE REVENUE		11,785,301	15,897,467
LOCAL REVENUE			
88XX	Truth Initiative	0	10,000
8833/8836	Instr Contracts, Yosemite Ccd & CCE	10,000	10,000
8860	Interest and Investment Income	63,280	50,000
8871/8872	Community Service & CCD Classes	46,933	114,126
8876	Student Health Services	621,486	621,486
8882	Proctoring Services	0	0
8896	Cash in Bank	-658,912	0
TOTAL LOCAL REVENUE		82,788	795,612
GRAND TOTAL REVENUE		15,442,378	20,071,550
REVENUE PLUS BEGINNING FUND BALANCE		18,738,049	24,601,574

ANTELOPE VALLEY COLLEGE

**2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

		2015-2016 Estimated Actuals	2016-2017 Adopted Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Teachers Salaries	71,525	161,676
1210/20/30	Educational Administrators	331,819	361,003
12/40/50/55	Counselor, Librarians & Coordinators	1,224,285	629,255
1300	Adjunct, Teaching	266,202	385,750
1400	Other, Non-teaching	913,206	723,568
	TOTAL ACADEMIC SALARIES	2,807,036	2,261,252
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	2,354,801	2,354,654
2150/80	CMS & Classified Administrators	268,753	358,959
2200	Regular, Instr. Aides	31,330	48,400
2300	Hourly, Non-Instr.	1,484,504	1,947,364
2400	Hrly, Instr. Aides	1,695	75
	TOTAL CLASSIFIED SALARIES	4,141,084	4,709,452
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	207,847	150,710
3200	PERS	330,395	359,119
3300	OASDI	259,721	227,926
3400	Health & Welfare	846,375	728,987
3500	Unemployment Ins.	2,672	2,893
3600	Workers' Comp.	122,005	117,845
3800	Alternative Retirement Plan	15,697	8,023
	TOTAL EMPLOYEE BENEFITS	1,784,712	1,595,503
4000	SUPPLIES		
4100	Textbooks	0	100
4200	Books & Other Reference Mat'l	0	1,929
4300	Instructional Materials & Supplies	692,915	2,019,279
4400	Software	13,845	13,215
4500	Non-Instructional Supplies/Equip	330,988	1,153,488
4600	Transportation Supplies	0	0
4700	Food Supplies	108	233
	TOTAL SUPPLIES	1,037,856	3,188,244

ANTELOPE VALLEY COLLEGE

**2016-2017 ADOPTED BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL**

		2015-2016 Estimated Actuals	2016-2017 Adopted Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	1,366,635	2,500,000
5200	Conferences & Travel	440,161	487,186
5300	Dues & Memberships	203,447	174,401
5400	Insurance	0	0
5500	Utilities	0	0
5600	Rentals & Repairs	48,043	60,755
5700	Legal, Audit, Elections	0	0
5800	Other Services, Misc.	94,594	7,509
5804	Borrowing Interest Expense	0	0
5900	Other Support	0	0
	TOTAL OTHER OPER EXP	2,152,880	3,229,851
6000	CAPITAL OUTLAY		
6100	Site Improvement	0	4,446
6200	Building & Improvements	256,907	556,907
6300	Library Books	202,881	202,881
6400	Equipment	1,166,072	1,600,500
6500	Equipment Replacement	0	0
	TOTAL CAPITAL OUTLAY	1,625,860	2,364,734
7000	OTHER OUTGO		
7000	Other Outgo	0	0
7100	Debt Retirement	0	0
7310	Interfund Transfers Out	89,495	0
7400	Other Transfers	0	0
7500	Student Grants & Payments	337,510	200,000
7600	Payments for Students	231,592	250,000
7900	Reserve for Expenditures	0	2,310,553
	TOTAL OTHER OUTGO	658,596	2,760,553
GRAND TOTAL EXPENDITURES		14,208,025	20,109,589
Ending Fund Balance		4,530,024	4,491,985
Surplus/Deficit		1,234,353	(38,039)

SECTION 9

CAPITAL OUTLAY PROJECT FUNDS

ANTELOPE VALLEY COLLEGE

FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
(Includes Scheduled Maintenance, Redevelopment Prop 39 Energy)
ADOPTED BUDGET
2016-2017

2015-2016 Estimated Actuals	2016-2017 Adopted Budget
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Beginning Fund Balance	2,449,177	4,454,323
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REVENUE

8650	Proposition 39: Clean Energy	220,353	426,082
8652	State Scheduled Maintenance	993,619	993,619
8686	Mandated Cost One Time Funds	1,853,071	0
8860	Interest	48,102	25,500
8890	Other Local Revenues	1,492,995	0
8891	Lancaster Redevelopment	1,222,396	1,000,000
8892	Palmdale Redevelopment	596,875	596,875

Total Revenue	6,427,410	3,042,076
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Total Beginning Balance and Revenue	8,876,586	7,496,399
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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	74,048	0
5100-5800	Other Operating Costs	1,262,689	729,178
6100-6700	Capital Expenditures	3,085,526	4,286,794

Total Expenditures	4,422,263	5,015,972
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7100-7600	Other Outgo	0	0
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Total Expenditures & Other Outgo	4,422,263	5,015,972
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Ending Fund Balance	4,454,323	2,480,427
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ANTELOPE VALLEY COLLEGE

FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
(Includes Scheduled Maintenance, Redevelopment Prop 39 Energy)
ADOPTED BUDGET
2016-2017

2015-2016	2016-2017
Estimated	Adopted
Actuals	Budget

EXPENDITURES DETAIL BY PROJECT

FUNDING SOURCE

Existing Palmdale Center Rental	719,953	729,178	80604: Palmdale Redevelopment
Palmdale Airport Renovations	0	309,158	80604: Palmdale Redevelopment
Enterprise System	593,463	250,000	82115: Lancaster Redevelopment
Match 50% SM-Replace Obsolete Locks	29,499	0	80104: Lancaster Redevelopment
Campus Safety Camera System	0	150,000	80104: Lancaster Redevelopment
Central Plant Energy Project Payment	603,102	646,472	80104: Lancaster Redevelopment
Energy Management System	112,945	0	80104: Lancaster Redevelopment
Match 50% SM-Campus Flooring Replace	52,615	0	80104: Lancaster Redevelopment
Solar Project Maintenance	36,773	39,140	80104: Lancaster Redevelopment
Learning Center Mold Abatement	0	129,300	80104: Lancaster Redevelopment
Modulars	27,408	0	80104: Lancaster Redevelopment
Facilities Planning Service Consultant	3,875	0	80104: Lancaster Redevelopment
State 50% SM-Replace Obsolete Locks	29,499	0	80504: 12-13 SM
State 50% SM-Campus Flooring Replace	52,615	0	80504: 12-13 SM
AVC Road Projects	76,133	0	80504: 12-13 SM
Replace Gym Hot Water Boiler System	542,729	0	80548: Scheduled Maintenance
Student Lounge Renovation	4,281	11,392	80548: Scheduled Maintenance
Replace/Repair Campus Roofs	505,937	0	80548: Scheduled Maintenance
TE2 Electrical Expansion	28,701		80548: Scheduled Maintenance
Restroom Renovations	8,974	358,366	80548: Scheduled Maintenance
ME HVAC	146,780	452,570	80548: Scheduled Maintenance
Kiln Patio Cover Replacement	168	0	80548: Scheduled Maintenance
Prop 39 LED Exterior Lighting Year 1	48,783	0	22410/82703: State Prop 39 Energy
Prop 39 LED Exterior Lighting Year 2	280,794	18,275	82704: State Prop 39 Energy
Prop 39 LED Exterior Lighting Year 3	70,760	303,944	82705: State Prop 39 Energy
Prop 39 LED Exterior Lighting Year 4	0	426,082	82706: State Prop 39 Energy
Campus Roadways	84,545	95,806	80804: Mandated Costs
AVC Message Sign Concrete Build	0	250,000	80804: Mandated Costs
Track High Jump Replacement	17,451	17,500	80804: Mandated Costs
Firesafe cabinets	61,646	119,470	80804: Mandated Costs
Basketball Floor Replacement	148,090	222,111	80804: Mandated Costs
Foundation remodel & furniture	6,373	10,004	80804: Mandated Costs
Parking Lot Lighting	51,615	39,787	80804: Mandated Costs
Capital Projects Reserve	0	312,390	80804: Mandated Costs
CDC Shade Structure	13,195	106,377	80804: Mandated Costs
District Furniture	63,560	1,440	80804: Mandated Costs
Final Measure R Audit	0	6,000	80804: Mandated Cost Reserve
Campus Infrastructure Upgrade-Pete DiMarco	0	11,211	80804: Mandated Cost Reserve

Total Expenditures

4,422,263	5,015,972
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Ending Fund Balance

4,454,323	2,480,427
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ANTELOPE VALLEY COLLEGE

FUND 42.0: REVENUE BOND CONSTRUCTION
(Includes Measure R and Lease Revenue Bonds)
ADOPTED BUDGET
2016-2017

2015-2016 Estimated Actuals	2016-2017 Adopted Budget
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Beginning Fund Balance	1,422,031	12,647,872
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REVENUE

8860 Interest	6,674	5,000
8890 Other Local Revenues	0	0
8897 Lease Revenue Bonds	13,000,000	0
8941 Proceeds from Sale of G.O Bond	0	0
8980 Transfers In	0	0

Total Revenue	13,006,674	5,000
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Total Beginning Balance and Revenue	14,428,705	12,652,872
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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	1,780,833	11,285,448

Total Expenditures	0	0
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7100-7600 Other Outgo	1,780,833	11,285,448
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Total Expenditures & Other Outgo	1,780,833	11,285,448
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Ending Fund Balance	12,647,872	1,367,424
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ANTELOPE VALLEY COLLEGE

**FUND 42.0: REVENUE BOND CONSTRUCTION
(Includes Measure R and Lease Revenue Bonds)
ADOPTED BUDGET
2016-2017**

DETAIL OF BOND PROJECTS

2015-2016 Estimated Actuals	2016-2017 Adopted Budget
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Beginning Balance	1,422,031	12,647,872
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REVENUE

8860 Interest	6,674	5,000
8897 Lease Revenue Bonds	13,000,000	0
8941 Proceeds from Sale of G.O Bond	0	0
8980 Transfers In	0	0

Total Revenue	13,006,674	5,000
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Total Beginning Balance and Revenue	14,428,705	12,652,872
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EXPENDITURES

FUNDING SOURCE

Campus Roadway Projects	206,269	0	80304: Measure R
Health & Sciences Building	44,325	0	80304: Measure R
M&O Facility (HVAC Modificaiton)	209,040	0	80304: Measure R
Planning and coordination	3,230	0	80304: Measure R
Replace/Upgrade Campus Infrastructure	49,846	0	80304: Measure R
Choral Room Rennovations	113,592	0	80304: Measure R
Baseball field repairs	500	0	80304: Measure R
Campus Safety Camera System	150,022	0	80304: Measure R
Replace/Repair Campus Roofs	7,500	0	80304: Measure R
Restroom Rennovation	624	0	80304: Measure R
Palmdale Center Development	600,820	0	80304: Measure R
Curbs and Walkways Projects	50,765	0	80304: Measure R
Palmdale Renovations, including Bookstore	320,693	7,819,787	80604: Lease Revenue Bonds
Lease Revenue Bond Contingency Reserve	0	1,345,291	80604: Lease Revenue Bonds
Palmdale FF&E Phase II Furniture	0	685,117	80604: Lease Revenue Bonds
Virtual Sciences Laboratory Audio Visual	9,956	1,098,903	80604: Lease Revenue Bonds
Foxfield Renovations	13,650	336,350	80604: Lease Revenue Bonds
Total Expenditures	1,780,833	11,285,448	

Ending Fund Balance	12,647,872	1,367,424
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ANTELOPE VALLEY COLLEGE

BOND INTEREST AND REDEMPTION FUND
ADOPTED BUDGET
2016-2017

2015-2016 Estimated Actuals	2016-2017 Adopted Budget
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<i>Beginning Fund Balance</i>	5,780,067	5,827,463
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REVENUE

8600 State Revenue	0	0
8800 Local Revenue	7,621,689	7,618,258

<u>Total Revenue</u>	7,621,689	7,618,258
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<u>Total Beginning Balance and Revenue</u>	13,401,756	13,445,721
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EXPENDITURES

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

<u>Total Expenditures</u>	0	0
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7100-7600 Other Outgo	7,574,293	7,761,954
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<u>Total Expenditures & Other Outgo</u>	7,574,293	7,761,954
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<i>Ending Fund Balance</i>	5,827,463	5,683,767
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SECTION 10

BOOKSTORE AND CAFETERIA

ANTELOPE VALLEY COLLEGE

**AUXILIARY SERVICES
ADOPTED BUDGET
2016-2017**

2015-2016 Estimated Actuals Bookstore	2015-2016 Estimated Actuals Cafeteria	2015-2016 Combined Auxiliary Services Estimated Actuals
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Beginning Fund Balance	1,039,142	22,084	1,061,226
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REVENUE

Gross Income	2,642,518	453,791	3,096,309
Less Cost of Sales	1,831,179	180,876	2,012,055
<i>Net Income from Sales</i>	811,339	272,915	1,084,254
Other Income	15,505	65,000	80,505

Total Revenue	826,844	337,915	1,164,759
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Total Beginning Balance and Revenue	1,865,986	359,999	2,225,986
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EXPENDITURES

1100-1400 Academic Salaries	0	0	0
2100-2400 Classified Salaries	489,103	280,566	769,669
3100-3800 Employee Benefits	169,730	60,657	230,387
4100-4700 Supplies	1,301	16,493	17,794
5100-5800 Other Operating Costs	205,075	33,470	238,545
6100-6700 Capital Expenditures	0	0	0

Total Expenditures	865,209	391,186	1,256,395
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7100-7600 Other Outgo	0	0	0
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Total Expenditures & Other Outgo	865,209	391,186	1,256,395
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Transfer to Cafeteria			0
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Ending Fund Balance	1,000,777	(31,187)	969,590
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Surplus/Deficit	(38,365)	(53,271)	(91,636)
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ANTELOPE VALLEY COLLEGE

**AUXILIARY SERVICES
ADOPTED BUDGET
2016-2017**

2016-2017 Adopted Budget Bookstore	2016-2017 Adopted Budget Cafeteria	2016-2017 Combined Auxiliary Services Adopted Budget
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<i>Beginning Fund Balance</i>	1,000,777	(31,187)	969,590
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REVENUE

Gross Income	2,779,466	469,035	3,248,501
Less Cost of Sales	1,890,037	178,233	2,068,270
<i>Net Income from Sales</i>	889,429	290,802	1,180,231

Other Income	25,000	35,000	60,000
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Total Revenue

914,429	325,802	1,240,231
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Total Beginning Balance and Revenue

1,915,206	294,615	2,209,821
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EXPENDITURES

1100-1400 Academic Salaries	0	0	0
2100-2400 Classified Salaries	498,885	261,178	760,062
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	367,605	1,295,991
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7100-7600 Other Outgo	0	0	0
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Total Expenditures & Other Outgo

928,386	367,605	1,295,991
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Transfer to Cafeteria			0
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Ending Fund Balance

986,820	(72,990)	913,830
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Surplus/Deficit

(13,957)	(41,803)	(55,760)
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SECTION 11

CHILD DEVELOPMENT FUND

ANTELOPE VALLEY COLLEGE

CHILD DEVELOPMENT CENTER

ADOPTED BUDGET

2016-2017

2015-2016 Estimated Actuals	2016-2017 Adopted Budget
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<i>Beginning Fund Balance</i>	-11,733	0
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REVENUE

8620	California State Preschool	490,345	490,345
8645	State	0	0
8860	Interest Income	-118	0
8871	Local	127,809	127,809
8980	Transfers In	113,379	115,960

<u>Total Revenue</u>	731,415	734,113
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<u>Total Beginning Balance and Revenue</u>	719,682	734,114
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EXPENDITURES

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	519,552	529,944
3100-3800	Employee Benefits	182,324	185,971
4100-4700	Supplies	15,603	16,000
5100-5800	Other Operating Costs	2,202	2,200
6100-6700	Capital Expenditures	0	0

<u>Total Expenditures</u>	719,681	734,114
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7100-7600	Other Outgo	0	0
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<u>Total Expenditures & Other Outgo</u>	719,681	734,114
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<i>Ending Fund Balance</i>	0	0
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SECTION 12

PARKING FUND

ANTELOPE VALLEY COLLEGE

**PARKING FUND*
ADOPTED BUDGET
2016-2017**

		2015-2016 Estimated Actuals	2016-2017 Adopted Budget
<i>Beginning Fund Balance</i>		0	0
REVENUE			
8881	Local	293,037	300,000
Total Revenue		293,037	300,000
REVENUE PLUS BEGINNING FUND BALANCE		293,037	300,000
EXPENDITURES			
1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	13,741	15,000
5100-5800	Other Operating Costs	279,296	285,000
6100-6700	Capital Expenditures	0	0
Total Expenditures		293,037	300,000
7100-7600	Other Outgo	0	0
Total Expenditures & Other Outgo		293,037	300,000
<i>Ending Fund Balance</i>		0	0

*The Parking Fees are incorporated in the General Fund

SECTION 13

OTHER FUNDS

ANTELOPE VALLEY COLLEGE

STUDENT FINANCIAL AID FUNDS
ADOPTED BUDGET
2016-2017

2015-2016 Estimated Actuals	2016-2017 Adopted Budget
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<i>Beginning Fund Balance</i>	348,011	3,125,367
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REVENUE

8100-8200	Federal Revenue	33,185,039	33,185,039
8600-8700	State Revenue	2,384,651	2,384,651
8800	Local	1,530,197	1,530,197
8860	Interest	0	0

<u>Total Revenue</u>	37,099,886	37,099,886
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<u>Total Beginning Balance and Revenue</u>	37,447,898	40,225,253
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EXPENDITURES

90004	Federal	Pell Student Grants	26,101,869	28,712,056
90104	Federal	SEOG	369,250	406,175
32601	State	FT Student Success Grant	358,800	358,800
91004	State	Cal Grants	1,774,902	1,952,392
25304	State	CDC	-150	0
90204	Federal	Stafford Loans	5,717,860	5,717,860

<u>Total Expenditures</u>	34,322,531	37,147,283
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<i>Ending Fund Balance</i>	3,125,367	3,077,971
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ANTELOPE VALLEY COLLEGE

STUDENT REPRESENTATION FEE

ADOPTED BUDGET

2016-2017

		2015-2016 Estimated Actuals	2016-2017 Adopted Budget
<i>Beginning Fund Balance</i>		259,930	270,327
<i>REVENUE</i>			
8884	Fees Collected	33,777	33,777
8860	Interest	1,911	1,500
<u>Total Revenue</u>		35,688	35,277
<u>Total Beginning Balance and Revenue</u>		295,617	305,604
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	1,370	15,000
5100-5800	Other Operating Costs	23,921	35,000
6100-6700	Capital Expenditures	0	0
<u>Total Expenditures</u>		25,291	50,000
7100-7600	Other Outgo	0	0
<u>Total Expenditures & Other Outgo</u>		25,291	50,000
<i>Ending Fund Balance</i>		270,327	255,604

ANTELOPE VALLEY COLLEGE

OTHER TRUST AND AGENCY FUNDS CO-CURRICULAR
ADOPTED BUDGET
2016-2017

2015-2016 Estimated Actuals	2016-2017 Adopted Budget
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<i>Beginning Fund Balance</i>	52,266	55,449
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REVENUE

8800 Local	239,784	250,000
8860 Interest	1,300	1,000

<u>Total Revenue</u>	241,084	251,000
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<u>Total Beginning Balance and Revenue</u>	293,349	306,449
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EXPENDITURES

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

<u>Total Expenditures</u>	0	0
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7100-7600 92004: Scholarships-Local	230,427	298,949
7100-7600 93004: Scholarshare-Local	7,473	7,500

<u>Total Other Outgo</u>	237,900	306,449
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<u>Total Expenditures & Other Outgo</u>	237,900	306,449
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<i>Ending Fund Balance</i>	55,449	0
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SECTION 14

***APPROPRIATIONS LIMIT
WORKSHEET***

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2016-2017

DISTRICT NAME: Antelope Valley College
DATE: 09/12/16

I.	2016-17 Appropriations Limit:		
A.	2014-15 Appropriations Limit		\$ 59,319,013
B.	2015-16 Price Factor:	<u>1.0537</u>	
C.	Population factor:		
	1 2014-15 Second Period Actual FTES	<u>11,293.43</u>	
	2 2015-16 Second Period Actual FTES	<u>11,656.96</u>	
	3 2016-17 Population change factor	<u>1.0322</u>	
	(line C.2. divided by line C.1.)		
D.	2015-16 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ 64,517,087
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	\$ -	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - increase		
	Sub-Total		\$ -
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	\$ -	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - decrease		\$ -
G.	2016-17 Appropriations Limit		\$ 64,517,087
II.	2016-17 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		\$ 57,403,452
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		38,200
C.	Local Property taxes		7,075,435
D.	Estimated excess Debt Service taxes		-
E.	Estimated Parcel taxes, Square Foot taxes, etc.		-
F.	Interest on proceeds of taxes		-
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		-
H.	2015-16 Appropriations Subject to Limit		\$ 64,517,087

SECTION 15

***EDUCATION PROTECTION
ACCOUNT***

