



# **ANTELOPE VALLEY COLLEGE**

## **2022-2023 ADOPTED BUDGET**



***Dr. Jennifer Zellet, Superintendent/President***  
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***Vice President of Administrative Services***

***September 12, 2022***

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***SECTION 1***

***BUDGET NARRATIVE***

**ANTELOPE VALLEY COLLEGE  
2022-2023 ADOPTED BUDGET NARRATIVE**

**2021-2022 Unaudited Actuals**

The passage of Proposition 30 created the Education Protection Account (EPA). The EPA is funded from a tax package that raised the state sales tax by 0.25% from January 1, 2013 through December 31, 2016 and increased personal income taxes to individuals making over \$250,000 from 2012-2018. In November 2016, the California voters approved Proposition 55, which extended the personal income tax portion of Proposition 30 through 2030. The EPA funds were not considered “new revenue” but prevented severe cuts to higher education during the last recession. It is important to note that these taxes are temporary.

The EPA funds have certain accountability provisions:

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

**Higher Education Emergency Relief Funds (HEERF)**

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

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

HEERF I Allocations

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

Institutional Aid: \$5,122,845

Minority Serving Institution: \$641,845

Student Aid: \$5,122,846

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

**Higher Education Emergency Relief Funds (HEERF) continued**

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

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

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

#### HEERF II Allocations

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

Institutional Aid: \$16,457,850

Minority Serving Institution: \$1,149,264

Student Aid: \$5,122,846

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

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

**Higher Education Emergency Relief Funds (HEERF) continued****HEERF III - American Rescue Plan Act (ARP)**

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

**HEERF III Allocations**

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

Institutional Aid: \$18,840,730

Minority Serving Institution: \$1,956,889

Student Aid: \$19,118,368

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

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

**COVID-19 RESPONSE BLOCK GRANTS**

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

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

Antelope Valley College State Allocation: \$660,723

**2022-2023 Adopted Budget**

The Adopted Budget was developed using assumptions in the Enacted Budget.

## Revenue Budget Assumptions:

## Student Centered Funding Formula (SCFF)

- Base – FTES - FY 2021-22 320 Annual
- Supplemental
  - a. Students covered by AB540 – FY 2021-22 320 Annual
  - b. Number of College Promise Grant and Pell Grant recipients  
FY 2021-22 Second Principal Apportionment (P2) Exhibit C
- Student Success – Outcomes - FY 2021-22 P1 Exhibit C using 2020-21 twice
- COVID-19 Emergency Conditions Allowance (ECA) not included
- 1.5% TCR Deficit
- No SCFF COLA

<b>2022-23 SCFF Options</b>	<b>Amount</b>	<b>\$M</b>	<b>Funded FTES</b>
2022-23 Student Centered Funding Formula (SCFF) Calculated Revenue (A)	88,085,598.00	88.1	10,241
2021-22 SCFF Calculated Revenue	80,460,185.00	80.5	11,164
2022-23 Hold Harmless Revenue (C)	74,350,301.99	74.4	10,616
No protections - does not include averaging of Credit FTES	78,437,478.00	78.4	8,248

## Expenditure Budget Assumptions:

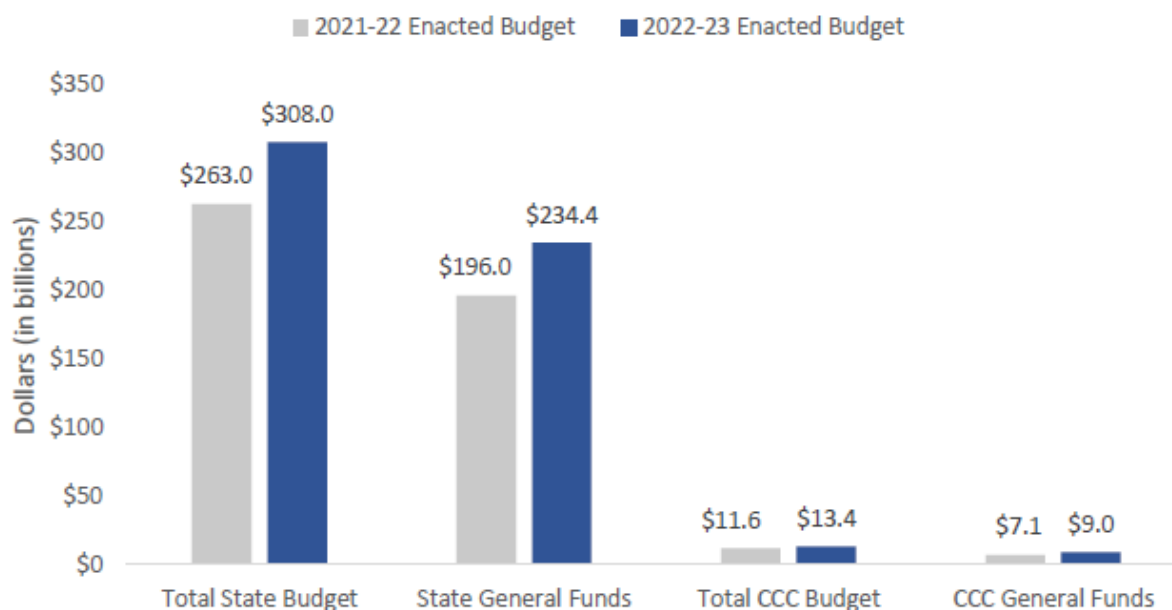
- Step & Column Increases
- Pension Rate Increases
  - CalPERS – Up from 22.91% in 2021-22 to 25.37% in 2022-23
  - CalSTRS – Up from 16.92% in 2021-22 to 19.10% in 2022-23
- Decrease to Workers' Comp
- Resource allocation funding proposed



## Joint Analysis of Enacted 2022-23 Budget Highlights<sup>1</sup>

The California Governor released the Enacted Budget for the 2022-23 fiscal year on June 27, 2022. A joint analysis was issued on July 1st by the Chancellor's Office with review support from the Association of California Community College Administrators (ACCCA), the Association of Chief Business Officials (ACBO) and the Community College League of California (League).

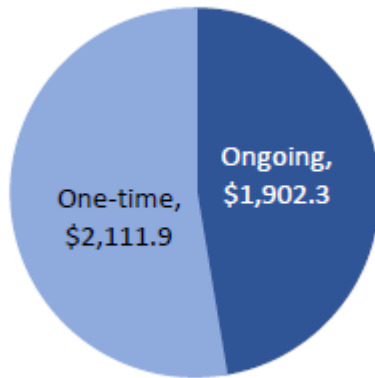
Expenditures - In total, the 2022 Budget Act reflects state expenditures of over \$300 billion, a 17% increase over the 2021-22 enacted budget. General Fund spending increases by nearly 20% over the 2021-22 enacted budget, to an estimated \$235 billion. Enacted Budget for 2022-23 reflects a total increase of \$45 billion from 2021-22.



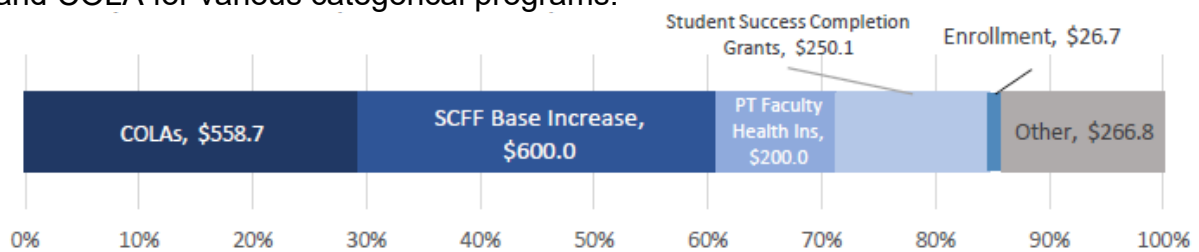
California Community Colleges' "road map" – Collaboration to enhance timely transfer; improved completion rates and reduction in excess units; closure of equity gaps; and better alignment of the system with K-12 and workforce needs.

**Joint Analysis of Enacted 2022-23 Budget Highlights continued<sup>1</sup>**

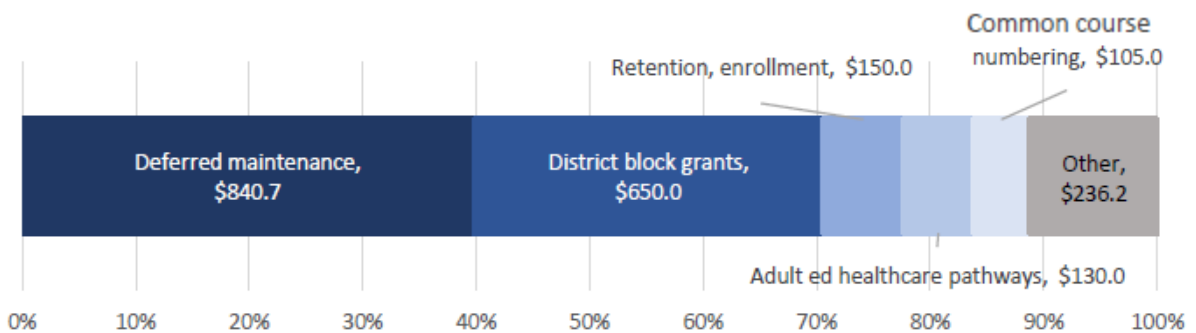
Proposition 98 – Majority of new funding represents one time investments (\$-millions)



Ongoing Spending – Includes \$600 million increase to the Student Centered Funding Formula (SCFF) base, \$493 million for the cost-of-living adjustment (COLA) of 6.56% and COLA for various categorical programs.



One-time funding – Includes \$840 million for deferred maintenance and energy efficiency projects and \$650 million in block grants to address pandemic issues.



<sup>a</sup> A portion of the funding for Adult Ed programs goes to community colleges, with the remainder going to K-12.

Capital Outlay - \$403 million from Proposition 51 for 22 continuing projects.

State Operations - \$3.9 million to support 26 new positions.

## **Joint Analysis of Enacted 2022-23 Budget Highlights continued<sup>1</sup>**

Legislative Analyst Office (LAO) Comments – The General Fund likely faces a budget deficit by 2025-26. The worst-case scenario – Reserves depleted due to State Allocation Limit (SAL or Gann Limit) liabilities increasing followed with a recession

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

Source	2020-21 Enacted	2021-22 Enacted	2022-23 Enacted	Change From 2021-22	Percent Change
General Fund	\$6,588	\$6,333	\$8,975	\$2,642	42%
Local property tax	3,327	3,535	3,653	118	3%
Totals	\$9,915	\$9,868	\$12,628	\$2,760	28%

<sup>a</sup> CCC totals include resources that go to the K-12 system via the Adult Education, Apprenticeship, and K-12 Strong Workforce programs.

Table 4: 2022-23 Student Centered Funding Formula Rates (rounded)

Allocations	2021-22 Rates	2022-23 Rates with 6.56% COLA	2022-23 Rates with 6.56% COLA + Base Increase	Change from 2021-22 (Amount)	Percent Change
Base Credit <sup>a</sup>	4,212	4,488	4,737	524	12.45%
Incarcerated Credit <sup>a</sup>	5,907	6,294	6,642	735	12.45%
Special Admit Credit <sup>a</sup>	5,907	6,294	6,642	735	12.45%
CDCP	5,907	6,294	6,642	735	12.45%
Noncredit	3,552	3,785	3,994	442	12.45%
Supplemental Point Value	996	1,061	1,120	124	12.45%
Student Success Main Point Value	587	625	660	73	12.45%
Student Success Equity Point Value	148	157	167	18	12.45%

<sup>a</sup> Ten districts receive higher credit FTE rates, as specified in statute.

These estimated rates were revised and published in the memo dated August 3, 2022, 2022-23 Advance Apportionment (see Table 1 below).

**Joint Analysis of Enacted 2022-23 Budget Highlights continued<sup>1</sup>****Table 1: SCFF Rates at 2022-23 Advance (September 2022)**

<b>Category</b>	<b>2021-22 Rates</b>	<b>2022-23 Advance Rates</b>
Credit	4,212	4,840
Incarcerated Credit	5,907	6,788
Special Admit Credit	5,907	6,788
CDCP	5,907	6,788
Noncredit	3,552	4,082
Supplemental Point Value	996	1,145
Student Success Main Point Value	587	675
Student Success Equity Point Value	148	170
<i><u>Single College District</u></i>		
Small	4,250,609	5,950,421
Medium	5,667,482	7,933,899
Large	7,084,352	9,917,373
<i><u>Multi College District</u></i>		
Small	4,250,609	5,950,421
Medium	4,959,046	6,942,161
Large	5,667,482	7,933,899
Designated Rural College	1,351,956	1,892,601
State Approved Centers	1,416,870	1,983,474

**Joint Analysis of Enacted 2022-23 Budget Highlights continued<sup>1</sup>**

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

70% Base (Enrollment) 3-year average FTES

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

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

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

**Joint Analysis of Enacted 2022-23 Budget Highlights continued<sup>1</sup>**

Table 7: California Community Colleges Funding by Program (\$ - millions)

Program	2021-22 Enacted	2022-23 Enacted	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$7,927.00	\$8,734.00	\$807.00	10.2%	COLA, growth, Basic Allocation increase, base increase, and other base adjustments (includes property tax, enrollment fee, and EPA adjustments)
Deferred maintenance (one-time)	\$511.00	\$840.70	N/A	N/A	Additional one-time funding for 2022-23
CCC COVID-19 Recovery Block Grant (one-time)	\$0.00	\$650.00	N/A	N/A	\$650 million one-time for block grants to address issues related to the pandemic
Adult Education Program – Main	\$566.40	\$603.10	\$36.70	6.5%	6.56% COLA
Student Equity and Achievement Program	\$499.00	\$524.00	\$25.00	5.0%	Augmentation
Student Success Completion Grant	\$162.60	\$412.60	\$250.00	153.8%	Augmentation and adjust for revised estimates of recipients
Strong Workforce Program	\$290.40	\$290.40	\$0.00	0.0%	
Part-time faculty health insurance	\$0.50	\$200.50	\$200.00	40816.3%	Add \$200M ongoing funds
College-specific allocations (one-time) <sup>c</sup>	\$67.90	\$171.50	N/A	N/A	
Extended Opportunity Programs and Services (EOPS)	\$135.30	\$169.20	\$33.90	25.0%	Augmentation and 6.56% COLA
Disabled Students Programs and Services (DSPS)	\$126.40	\$159.70	\$33.30	26.3%	Augmentation and 6.56% COLA
Full-time faculty hiring	\$150.00	\$150.00	\$0.00	0.0%	
Retention and enrollment strategies (one-time)	\$100.00	\$150.00	N/A	N/A	Additional one-time funding for 2022-23
Adult Education Program - Healthcare Vocational Education (one-time)	\$0.00	\$130.00	N/A	N/A	One-time funding spread across 3 years.
Common course numbering (one-time)	\$10.00	\$105.00	N/A	N/A	Additional one-time funding for 2022-23
California College Promise (AB 19)	\$72.50	\$91.20	\$18.70	25.8%	Augmentation and adjustment for revised estimates of first-time, full-time students
Integrated technology	\$65.50	\$89.50	\$24.00	36.6%	Includes \$25M ongoing for Data Modernization and Protection. Removes \$1M in one-time funding.
Program Mapping Software	\$0.00	\$25.00	N/A	N/A	Add one-time funding
Data System Modernization and Sensitive Data Protection	\$0.00	\$75.00	N/A	N/A	Add one-time funding
Financial aid administration	\$74.30	\$81.60	\$7.30	9.8%	Increase of \$10 million and adjustments for revised estimates of fee waivers
Apprenticeship (community college districts)	\$60.10	\$69.20	\$9.10	15%	Participation and rate adjustments and 6.56% COLA for a portion of the program
Transfer Reforms (one-time)	\$0.00	\$65.00	N/A	N/A	Add one-time funding for AB 928 transfer reform implementation
Establish Equitable Placement and Completion Support Block Grant	\$0.00	\$64.00	N/A	N/A	Add one-time funding
CalWORKs student services	\$47.70	\$50.90	\$3.20	6.6%	6.56% COLA
NextUp (foster youth program)	\$20.00	\$50.00	\$30.00	150.0%	Add \$30M ongoing funding
California Healthy Meals Pathway Program	\$0.00	\$45.00	N/A	N/A	Add one-time funding
Basic needs centers	\$30.00	\$40.00	\$10.00	33.3%	
Mathematics, Engineering, Science Achievement (MESA)	\$10.70	\$36.40	\$25.70	240%	Augmentation to add ongoing funding
Mandates Block Grant and reimbursements	\$33.70	\$36.10	\$2.40	7.3%	Revised enrollment estimates and 6.56% COLA
Cooperative Agencies Resources for Education (CARE)	\$19.60	\$30.90	\$11.30	57.5%	Augmentation and 6.56% COLA
Student mental health services	\$30.00	\$30.00	\$0.00	0	
Establish Hire Up Program	\$0.00	\$30.00	N/A	N/A	Add one-time funding
Native American Student Support and Success Program	\$0.00	\$30.00	N/A	N/A	Add one-time funding

## **Joint Analysis of Enacted 2022-23 Budget Highlights continued<sup>1</sup>**

Table 7: California Community Colleges Funding by Program<sup>a</sup> (\$ - millions) continued

<b>Program</b>	<b>2021-22 Enacted</b>	<b>2022-23 Enacted</b>	<b>Change Amount</b>	<b>Percent Change</b>	<b>Explanation of Change</b>
Institutional effectiveness initiative	\$27.50	\$27.50	\$0.00	0.0%	
Part-time faculty compensation	\$24.90	\$26.50	\$1.60	6.6%	6.56% COLA
Rising Scholars Network	\$10.00	\$25.00	\$15.00	150.0%	Augmentation to add ongoing funding
Part-time faculty office hours	\$22.20	\$23.60	\$1.40	6%	6.56% COLA
Reappropriation for Prior Year SCFF Deficits (one-time)	\$0.00	\$23.30	N/A	N/A	Add one-time reappropriated funding
Economic and Workforce Development	\$22.90	\$22.90	\$0.00	0.0%	
California Virtual Campus	\$20.00	\$20.00	\$0.00	0.0%	
Emergency financial assistance grants (one-time)	\$250.00	\$20.00	N/A	N/A	Additional one-time funding for 2022-23 (specific to AB 540 students)
Student Housing Program 'Rapid Rehousing'	\$9.00	\$19.00	\$10.00	111.1%	
California Online Community College (Calbright College)	\$15.00	\$15.00	\$0.00	0.0%	
Nursing grants	\$13.40	\$13.40	\$0.00	0.0%	
Lease revenue bond payments	\$12.80	\$12.80	\$0.00	0.0%	
Equal Employment Opportunity Program	\$2.80	\$12.80	\$10.00	361.4%	Augmentation to add ongoing funding
Puente Project	\$9.30	\$12.30	\$3.00	32.2%	Augmentation to add ongoing funding
Dreamer Resource Liaisons	\$11.60	\$11.60	\$0.00	0.0%	
Classified Employee Summer Assistance Program	\$0.00	\$10.00	N/A	N/A	Add ongoing funding
Immigrant legal services through CDSS	\$10.00	\$10.00	\$0.00	0.0%	
Veterans Resource Centers	\$10.00	\$10.00	\$0.00	0.0%	
Umoja	\$7.50	\$8.50	\$1.00	13%	Augmentation
Asian American and Native Hawaiian and Pacific Islander Student Achievement Program (AANHPI)	\$0.00	\$8.00	N/A	N/A	Add ongoing funding
Foster Care Education Program	\$5.70	\$6.20	\$0.50	8.8%	Provide backfill for FKCE
Childcare tax bailout	\$3.70	\$4.00	\$0.20	6.6%	6.56% COLA
Digital Course Content for Inmates	\$3.00	\$3.00	\$0.00	0.0%	
Middle College High School Program	\$1.80	\$1.80	\$0.00	0.0%	
Academic Senate	\$1.70	\$1.80	\$0.10	6.6%	6.56% COLA
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	\$1.40	\$1.40	\$0.00	0.0%	
African American Male Education Network and Development (A2MEND)	\$0.00	\$1.10	N/A	N/A	Add ongoing funding
Transfer education and articulation (excluding HBCU Transfer Pathway project)	\$0.70	\$0.70	\$0.00	0.0%	
FCMAT	\$0.60	\$0.60	\$0.00	0.0%	
Deferrals--Student Centered Funding Formula	\$1,453.00	\$0.00	N/A	N/A	Remove one-time funding used to pay off 2020-21 deferrals.

<sup>a</sup> Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

<sup>b</sup> The Adult Education program total includes resources that go to the K-12 system but are included in the CCC budget. The K-12 Strong Workforce program and K-12 Apprenticeship program are not listed above but are also included in the CCC budget.

**Joint Analysis of Enacted 2022-23 Budget Highlights continued<sup>1</sup>**

Table C-1: Planning Factors Enacted 2022-23 Budget

Factor	2020-21	2021-22	2022-23
Cost-of-living adjustment (COLA)	0.00%	5.07%	6.56%
State Lottery funding per FTES*	\$238	\$228	TBD
Mandated Costs Block Grant funding per FTES	\$30.16	\$30.16	\$32.68
RSI reimbursement per hour	\$6.44	\$6.44	\$8.82
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	20.70%	22.91%	25.37%
State Teachers' Retirement System (CalSTRS) employer contribution rates	16.15%	16.92%	19.10%

\* 2022-23 estimate not available

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

**Other Information**

Reserves - BP 6200 Budget Preparation, was instituted to establish a minimum reserve of twelve percent (12%) of the unrestricted fund. Additionally, AP 6305 Reserves, establishes a budgeted reserve goal of fifteen percent (15%) with an additional goal of three percent (3%) for contingency reserves.

Other Post-Employment Benefits - The District has established a trust for Other Post-Employment Benefits (OPEB) for retiree health and welfare benefits. The trust was fully funded in FY2021-22 with deposits totaling \$5.4 million.

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

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

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



**Other Information continued**

Minimum Wage - The Fair Wage Act of 2016 was passed that increased the hourly minimum wage to \$15 per hour on January 1, 2022. Due to inflation projections, it will be raised to \$15.50 per hour on January 1, 2023. A new ballot initiative proposes incremental increases to the minimum wage reaching \$18 per hour by 2028.

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

The 2022-23 Adopted Budget includes estimates for the following:

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

## Antelope Valley Community College Strategic Planning Approach Leading to the 2022-2023 Adopted Budget

Below is the budget development plan and participatory governance meetings:

Task Name	Start	Finish
<b>2022-2023 Budget Development Calendar</b>	Wed 10/27/21	Wed 10/5/22
<b>Non-Personnel College Budget Call</b>	Wed 10/27/21	Fri 1/14/22
Budget Committee Budget Call Review	Wed 10/27/21	Wed 10/27/21
Annual Budget Committee Goal Setting	Wed 10/27/21	Wed 10/27/21
Strategic Planning Committee Budget Call Review	Wed 11/3/21	Wed 11/3/21
Budget Call Issue Date & Due Date	Tue 11/9/21	Fri 1/14/22
Resource Allocation Training	Ongoing	Ongoing
<b>Personnel Prioritization</b>	Mon 10/11/21	Fri 1/7/22
Faculty Prioritization List	Mon 10/11/21	Fri 1/7/22
CMS & Administrator Prioritization List	Mon 10/11/21	Fri 1/7/22
Classified Prioritization List	Mon 10/11/21	Fri 1/7/22
<b>Governor's 2022-2023 Proposed Budget</b>	<b>Mon 1/10/22</b>	<b>Mon 1/10/22</b>
<b>Tentative Budget Development</b>	Fri 1/14/22	Mon 6/20/22
Other Funds Budget Call Issued	Mon 2/14/22	Fri 3/18/22
Restricted/Grant Budget Call Issued	Mon 2/14/22	Fri 3/18/22
Administrative Services compiles New Resource Requests	Fri 1/14/22	Wed 1/19/22
Resource Requests sent to BC Members prior to meeting	Mon 1/24/22	Mon 1/24/22
Budget Committee Reviews/Scores Resource Requests	Wed 1/26/22	Fri 3/18/22
Deadline for BC to Score Requests	Fri 3/18/22	Fri 3/18/22
Budget Committee reviews scoring results	Wed 3/23/22	Wed 3/23/22
<a href="#">Budget Committee Joint Meeting with Strategic Planning Committee</a>	<a href="#">Wed 4/27/22</a>	<a href="#">Wed 4/27/22</a>
Budget Committee sends Recommendations to Exec Council	Fri 4/29/22	Fri 4/29/22
Executive Council Reviews Recommendations	Mon 5/2/22	Mon 5/2/22
Tentative Budget Presented to Administrative Council	Tue 5/24/22	Tue 5/24/22
Final List to Budget Committee	Wed 5/25/22	Wed 5/25/22
Tentative Budget Presented to Budget Committee	Wed 5/25/22	Wed 5/25/22
Report on Accomplishments of 2021-2022 Goals	Wed 5/25/22	Wed 5/25/22
Budget sent to President's Office	Fri 5/27/22	Fri 5/27/22
<a href="#">Tentative Budget Presented to Strategic Planning Committee</a>	<a href="#">Wed 6/1/22</a>	<a href="#">Wed 6/1/22</a>
<a href="#">Board of Trustees Approves Tentative Budget</a>	<a href="#">Mon 6/13/22</a>	<a href="#">Mon 6/13/22</a>
Memos to Requestors issued for Resource Allocation Disposition	Mon 6/20/22	Mon 6/20/22
<b>Governor's 2022-2023 May Revision</b>	<b>Fri 5/13/22</b>	<b>Fri 5/13/22</b>
<b>State Budget 2022-2023 Enacted</b>	<b>Mon 6/27/22</b>	<b>Mon 6/27/22</b>
<b>Adopted Budget Development</b>	Mon 8/8/22	Wed 10/5/22
2020-2021 Unaudited Actuals Available	Mon 8/8/22	Mon 8/8/22
Adopted Budget Presented to Budget Committee	Wed 8/24/22	Wed 8/24/22
Final Adopted Budget sent to President's Office	Fri 8/26/22	Fri 8/26/22
<a href="#">Adopted Budget Presented to Strategic Planning Committee</a>	<a href="#">Wed 8/31/22</a>	<a href="#">Wed 8/31/22</a>
<a href="#">Board of Trustees Adopts the Budget</a>	<a href="#">Mon 9/12/22</a>	<a href="#">Mon 9/12/22</a>
Budget Committee Review for Process Improvement	Wed 9/21/22	Wed 9/21/22
<a href="#">Budget Committee Joint Meeting with Strategic Planning Committee</a>	<a href="#">Wed 10/5/22</a>	<a href="#">Wed 10/5/22</a>

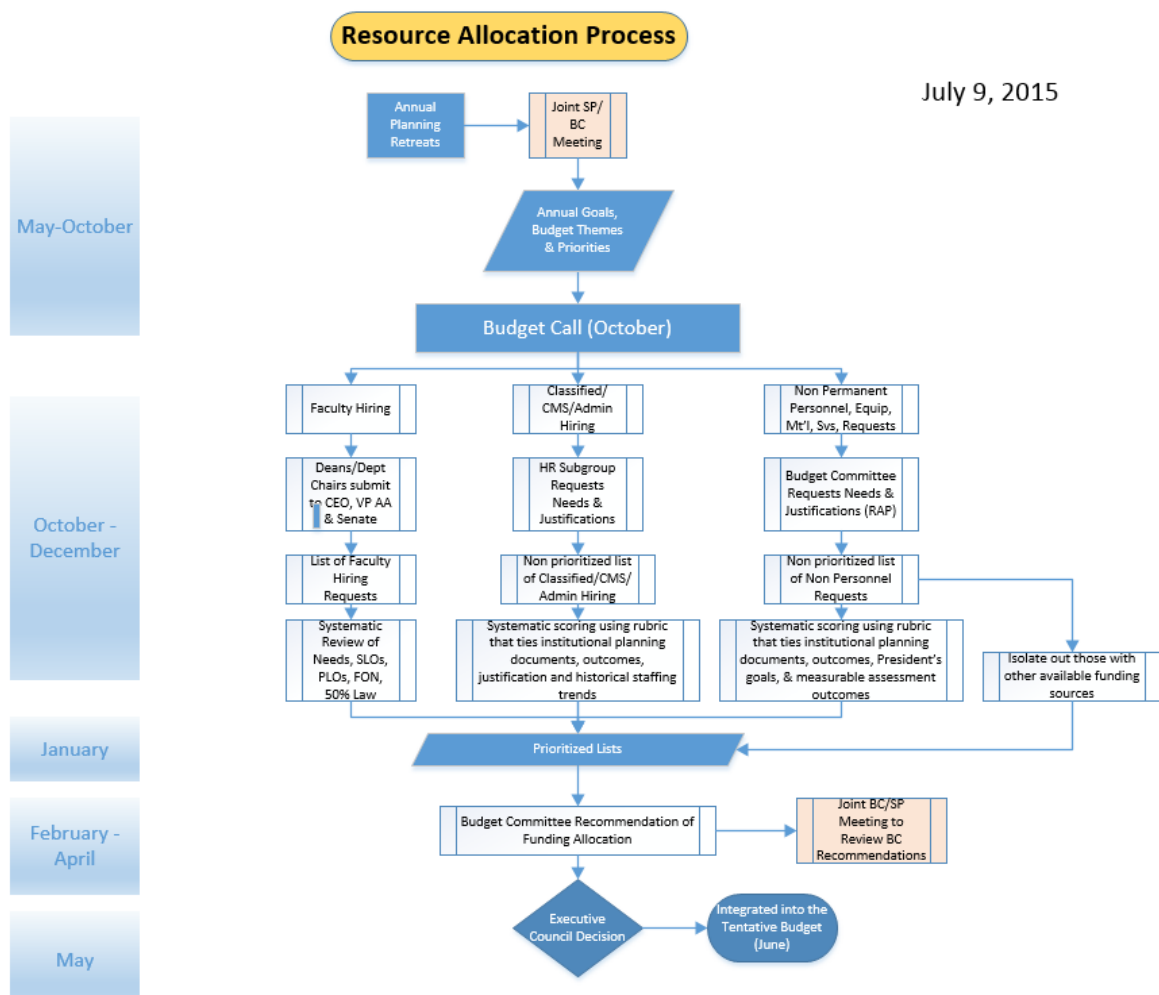
### Linking the Strategic Plan and the Budget

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

Master Plan (EMP). The Superintendent/President then uses this information to assist in the development of the annual board goals. In order to properly integrate goals and outcomes with the financial planning of the District, there were three areas that required additional focus. The EMP goals were prioritized by the college's Administrative Council and reviewed in a campus wide planning retreat. There was emphasis placed on:

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

In order to ensure that the resource allocation process addressed the prioritized goals of the EMP, rubric scoring was modified to include a higher weight to the prioritized goals of the Educational Master Plan #1, #2 & #4. This would allow those requests that fit within the prioritized EMP goals to have a higher consideration than those that may not fit within those prioritized goals.



## 2022-2023 Positions Resource Allocation Process for Faculty

The faculty prioritization process took place in late fall 2021, thus allowing for the hiring process to begin in January 2022 for faculty assignment beginning fall 2022. Positions were requested from Deans, after collaboration with division faculty, and then ranked by the Superintendent/President. The following was included in the memo from the Office of the President to the President of the AVC Academic Senate:

The following is the rank ordered list:

1. Biology
2. French
3. German
4. Chemistry
5. Welding
6. Digital Media
7. Computer Information Systems
8. Sociology
9. Automotive
10. History
11. Kinesiology 1
12. Mathematics 1
13. Theater Arts
14. Medical Office Assisting
15. Mathematics 2
16. Kinesiology 2

There are several considerations that are considered in determining how many full-time faculty to hire, and in which disciplines; enrollment levels and potential student/community demand; the state required full-time obligation number (FON), and the number of full-time faculty currently at the college; the number of retirements in a program area; the availability of adjunct faculty in a discipline; and the availability of funding [each full time faculty has an estimated annual budgeted cost of \$100,000 on-going]. Currently, our enrollment is down significantly, approximately fifteen percent. Full time faculty is 179, and the FON for this year is 144. Given these data and the uncertainty of future budgetary limitations, and the impact that retirements have had on certain disciplines, the following positions are approved for recruitment and hire for the 2022-2023 academic year.

Biology (2 positions)  
 French  
 Computer Science  
 Chemistry  
 Welding  
 Digital Media  
 Kinesiology  
 Sociology  
 History

## 2022-2023 Resource Allocation Process for Classified & Confidential, Management & Supervisory (CMS) Positions

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

2022-2023 Resource Allocation Process for Classified & Confidential, Management & Supervisory (CMS) Positions continued

**AVC Positions Prioritization  
Fiscal Year 2022-23**

Scoring Area	Related Components	Scoring Rubric	Score
<b>Area 1</b> 2022-23 Staffing Support	Ranking based on 2021-22 positions filled	Max 10 Points: <ul style="list-style-type: none"> <li>10 Pts: No positions funded for 2021-22</li> <li>7 Pts: &gt;0 to 1 position funded</li> <li>5 Pts: &gt;1 to 2 positions funded</li> <li>3 Pts: &gt;2 positions funded</li> </ul>	
<b>Area 2</b> Prioritization Rank	Reflects Internal Ranking	Max 10 Points: <ul style="list-style-type: none"> <li>10 Pts: Ranked 1</li> <li>8 Pts: Ranked 2</li> <li>6 Pts: Ranked 3</li> <li>3 Pts: Ranked 4</li> <li>0 Pts: Ranked 5 or higher</li> </ul>	
<b>Area 3</b> Position Justification Narrative	Justification providing a succinct and compelling case for the requested position. Must include supportive language from the applicable planning documents.	Max 20 Points: <ul style="list-style-type: none"> <li>20 Pts: The justification is complete and presents a compelling case for the position to be supported.</li> <li>15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported.</li> <li>10 Pts: The justification is partially complete and provides a limited case for supporting the position.</li> <li>5 Pts: The justification is significantly incomplete and lacks substantive support for the position.</li> <li>0 Pts: No justification supported in planning documents for the position.</li> </ul>	
<b>Area 4</b> Regulatory or Industry Standard Need	Justification providing a succinct and compelling case for the requested position. Must include supportive language for why there is a regulatory or industry standard need.	Max 20 Points: <ul style="list-style-type: none"> <li>20 Pts: The justification is complete and presents a compelling case for the position to be supported.</li> <li>15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported.</li> <li>10 Pts: The justification is partially complete and provides a limited case for supporting the position.</li> <li>5 Pts: The justification is significantly incomplete and lacks substantive support for the position.</li> <li>0 Pts: There is no regulatory or industry standard need for this position.</li> </ul>	
<b>TOTAL</b>			0.00

2022-2023 Resource Allocation Process for Classified & Confidential, Management & Supervisory (CMS) Positions continued

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

<b>2022 - 2023 HR SUBGROUP PRIORITIZATION</b>	<b>Ranking</b>	
<b>CLASSIFIED GENERAL</b>		
Custodial for new buildings 1	1	
Custodial for new buildings 2	2	
Custodial for new buildings 3	3	
Custodial for new buildings 4	4	
Skilled Worker Staff	5	
Skilled Worker Staff	5	TIE
Web Developer	7	
Grounds support for square footage	8	
Grounds support for square footage	8	TIE
Warehouse Assistant	10	
Skilled Worker Staff	11	
Skilled Worker Staff	11	TIE
Accounting Technician	13	
Instructional Technologist-Designer	14	
Database Administrator	15	
Program Specialist Early College Programs	16	
Clerical III for IR & Library	17	
Library Assistant - Lancaster/Palmdale	18	
<b>CLASSIFIED RESTRICTED</b>		
Financial Aid Specialist	1	
Program Specialist - Outreach	2	
Dreamers Center Coordinator	3	
Job Placement Specialist	4	
Basic Needs Program Specialist	5	
<b>CMS GENERAL</b>		
HR Technician	1	
HR Technician Assistants 1	2	
HR Technician Assistants 2	3	
HR Technician Assistants 3	4	
Marketing Project Supervisor	5	
Manager of Library Services-CMS (Lancaster)	6	
Student Activities Coordinator	7	
Asst Director, Technology Support Services	8	
<b>CMS RESTRICTED</b>		
Asst Director, Financial Aid Office	1	
Basic Needs Program Supervisor	2	


## 2022-2023 Resource Allocation Process for Ongoing and One-Time Funding Requests

The Budget Committee received ongoing and one-time funding requests for 2022-2023. These requests were evaluated using a rubric that is 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/Library Services
- Financial and Fiscal Services
- Facilities Services
- Risk Management
- Student Life & Services
- Office of Human Resources
- Office of the President

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



			
<b>Non-Permanent Staffing Prioritization Rubric</b>			
<b>Academic/Non-Operational Request</b>			
Fiscal Year <u>2022-2023</u>			
Committee Member		Requested Resource	
Department		Date	
Scoring Area	Related Components	Scoring	Score
I: Planning Documents	- Program Review(PR)/ Annual Program Assessment (APA)	<b>Max 30 Points:</b>	
	- Action Plan	<b>0 points:</b> No demonstrated need supported by PR/APA	
	- Educational Master Plan/ 3- Year Strategic Plan		
	- Facilities Master Plan	<b>15 points:</b> Demonstrates need from Program by PR/APA	
	- Technology Plan		
	- Human Resources Plan		
	- Other planning documents	<b>30 points:</b> Demonstrates need from PR/APA and linked to Outcomes	
II: Alignment with Annual Institutional Goals	- Goals of the Educational Master Plan	<b>Max 29 Points:</b> Sum the points for all institutional goals that the request supports <b>7 points:</b> Goal #1: Commitment to strengthen Institutional Effectiveness measures and practices <b>7 points:</b> Goal #2: Increase efficient and effective use of all resources (2.1- Technology, 2.2-Facilities, 2.3-Human Resources & 2.4-Business Services) <b>5 points:</b> Goal #3: Focus on utilizing proven instructional strategies that will foster transferable intellectual skills <b>3 points:</b> Goal #4: Advance more students to college-level coursework (4.1- Develop and implement effective placement tools) <b>7 points:</b> Goal #5: Align instructional programs to the skills identified by the labor market	
III. Alignment with President's Goals	- President's Goals	<b>Max 21 Points:</b> - <b>0 points</b> if it does not support any of the goals - <b>11 points</b> if it supports some of the goals - <b>21 points</b> if it supports most of the goals * Supports increasing all outcomes on the Student Success Scorecard/Vision for *Supports the Guided Pathways Program *Supports successful preparation ISER and full accreditation process *Supports completing facilities master plan build out of Measure AV projects * Supports completion of a 10-year educational master plan supported by a 3-year strategic plan * Supports completely integrating class schedules that are sequenced for degree programs and supports student educational planning & completion * Supports a fully integrated planning system that includes Strategic Planning, Facilities, Information Technology, Human Resources Staffing, Marketing, Student Equity, and Enrollment Management * Supports successfully increasing enrollment of all degree programs * Supports the successful return to campus following pandemic restrictions * Supports Education Services innovation	
IV. Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc)	- Outcomes Assessment	<b>Max 20 Points:</b> <b>0 points:</b> No outcomes <b>10 points:</b> Documented Measurable Outcome <b>20 points:</b> Documented Measurable Outcome tied to SLO/PLO/ILO/OO	
<b>Total Points (Max 100):</b>			



**Non-Permanent Staffing Prioritization Rubric**

**Operational Request**

Fiscal Year 2022-2023

Committee Member		Requested Resource	
Department		Date	
Scoring Area	Related Components	Scoring Rubric	Score
I: Planning Documents	- Program Review(PR)/ Annual Program Assessment (APA)	<b>Max 30 Points:</b>	
	- Action Plan	<b>0 points:</b> No demonstrated need supported by PR/APA	
	- Educational Master Plan/ 3- Year Strategic Plan		
	- Facilities Master Plan	<b>15 points:</b> Demonstrates need from Program by PR/APA	
	- Technology Plan		
	- Human Resources Plan		
	- Other planning documents	<b>30 points:</b> Demonstrates need from PR/APA and linked to Outcomes	
II. Alignment with Annual Operational/ Institutional Goals	- Operational/ Institutional Goals	<b>Max 29 Points:</b> Sum the points for all operational goals that the request supports	
		<b>6 points:</b> Maintaining Health/Safety	
		<b>6 points:</b> Ensuring Compliance	
		<b>4 points:</b> Enhancing Operational Support	
		<b>5 points:</b> EMP Goal #2- Efficient and Effective Use of Resources	
		<b>4 points:</b> Enhancing Community Partnerships	
		<b>4 points:</b> Enhancing Technology Support	
III. Alignment with President's Goals	- President's Goals	<b>Max 21 Points:</b>	
		- <b>0 points</b> if it does not support any of the goals	
		- <b>11 points</b> if it supports some of the goals	
		- <b>21 points</b> if it supports most of the goals	
		* Supports increasing all outcomes on the Student Success Scorecard/Vision for Success	
		* Supports the Guided Pathways Program	
		* Supports successful preparation ISER and full accreditation process	
		* Supports completing facilities master plan build out of Measure AV projects	
		* Supports completion of a 10-year educational master plan supported by a 3-year strategic plan	
		* Supports completely integrating class schedules that are sequenced for degree programs and supports student educational planning & completion	
* Supports a fully integrated planning system that includes Strategic Planning, Facilities, Information Technology, Human Resources			
* Supports successfully increasing enrollment of all degree programs			
* Supports the successful return to campus following pandemic restrictions			
* Supports Education Services innovation			
IV. Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc)	- Outcomes Assessment	<b>Max 20 Points:</b>	
		<b>0 points:</b> No outcomes	
		<b>10 points:</b> Documented Measurable Outcome	
		<b>20 points:</b> Documented Measurable Outcome tied to SLO/PLO/ILO/OO	
<b>Total Points (Max 100):</b>			

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

## Master List Report

Fiscal Year:  Select a Report Type

Dept/Division	Priority	Description	Amount	Org	Account	Program	Funded	Source	Score
IERP / Library Services	3	Annual Maintenance for Tableau	5,000	11100	5310	660000			715
Facilities Services	1	Replacement of Gas Powered, Out of Compliance Gators	52,910	14505	6460	655000			647
IERP / Library Services	2	Library Service Platform (Ex-Libris)	\$25,000	12710	5300	612000			630
Office of Human Resources / Payroll	1	Temporary STH Employees	75000	11030	2320	673000			623
IERP / Library Services	1	improvement of study rooms for student use, staff work areas, the reference and circulation desk.	300000	12710	4561	612000			613
Arts & Humanities	2	Upgrade for the Theatre Art department.	50,000	12205	5650	100700			465
Arts & Humanities	4	New track lighting in AVC Art Gallery & Classrooms 101 & 110 FA1	5,000	12205	5650	100800			422

# Master List Report

Fiscal Year:  Select a Report Type

Dept/Division	Priority	Description	Amount	Org	Account	Program	Funded	Source	Score
Office of Student Services	1	Educational Credit Management Corporation (ECMC) contract to ensure our institution remains complian	40,000	62411	5100	646000			837
Risk Management	3	Emergency Management Training for all new FT employees and instructors.	11,250.00	11031	5100	679900			734
Risk Management	1	Quarterly Safety Inspections of all 3 District Locations and Annual Hazardous Materials Inspection	14700.00	11032	5100	679900			728
Risk Management	2	: Asbestos & Lead Awareness Training for employees who could come into contact with or observe same.	7500.00	11032	5100	679900			728
Risk Management	4	Ergonomic Equipment increase in funding	15,000.00	11033	4500	679900			715
Risk Management	5	Purchase equipment and supplies from ideas generated during Table Top Exercises	8000.00	11031	4500	679900			708
Arts & Humanities	7	Instrument Repair	5,000	12205	5650	100100			518
Arts & Humanities	1	Request for state of the art, industry standard equipment, and computers.	100,000	12205	4361	061200			498
Arts & Humanities	8	Request for various supplies throughout the division.	5,000	12205	4500	100100			474
Arts & Humanities	5	Guest Lecturers	\$4,000	12205	5100	100100			471
Arts & Humanities	6	Request to fund an internship program in Theatre Art.	7000	12205	5100	100700			462
Arts & Humanities	10	Request for photographic supplies and materials.	5,000	12205	4500	101220			432
Arts & Humanities	3	Funds for Traveling which falls under the Prof. Development Request section in the Program Review.	\$20,000	12205	5200	100100			407
Arts & Humanities	9	Request to afford outside lecturers and industry experts .	5,000	12205	5100	101220			395

<sup>1</sup> Joint Analysis Enacted 2022-23 Budget, July 1, 2022, prepared by the California Community Colleges Chancellor's Office (Chancellor's Office) with review support from the Association of California Community College Administrators (ACCCA), Association of Chief Business Officials (ACBO) and the Community College League of California (League).

***SECTION 2***

***ANTELOPE VALLEY COLLEGE  
BUDGET***

**2022-2023 Antelope Valley College Adopted Budget**

2021-2022 Unaudited Actuals										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	39,276,106	92,383,092	89,491,117	42,168,081	(21,434,181)	2,891,975	20,733,900	23.2%	37.42%
12 (13 & 14)	Restricted	1,340,132	47,890,883	48,032,272	1,198,743		(141,389)			20.08%
21	Bond Interest & Redemption	20,268,253	18,406,829	20,023,384	18,651,698		(1,616,555)			8.37%
33	Child Development Center	292,019	907,447	787,444	412,022		120,003			0.33%
41	Capital Outlay Fund	1,506,614	15,391,669	11,516,126	5,382,157		3,875,543			4.82%
42	Revenue Bond Construction	101,989,130	838,975	39,916,295	62,911,809		(39,077,320)			16.69%
51	Enterprise Operations/Auxiliary Services	1,155,804	1,116,378	2,272,182	-		(1,155,804)			0.95%
72	Student Rep	399,912	53,897	49,699	404,109		4,197			0.02%
74	Financial Aid	1,160,783	26,708,723	26,749,963	1,119,543		(41,240)			11.18%
75	Scholarships & Loan	32,720	326,558	322,154	37,124		4,404			0.13%
<b>Antelope Valley College Unaudited Actual</b>			<b>204,024,451</b>	<b>239,160,637</b>			<b>(35,136,186)</b>			<b>100.00%</b>

2022-2023 Adopted Budget										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	42,168,081	91,461,714	88,281,523	45,348,272	(21,434,181)	3,180,191	23,914,091	27.1%	25.47%
12 (13 & 14)	Restricted	1,198,743	65,511,503	65,511,504	1,198,743		(0)			18.90%
21	Bond Interest & Redemption	18,651,698	17,606,437	21,702,444	14,555,691		(4,096,007)			6.26%
33	Child Development Center	412,022	791,268	790,648	412,642		620			0.23%
41	Capital Outlay Fund	5,382,157	2,482,038	6,102,203	1,761,992		(3,620,165)			1.76%
42	Revenue Bond Construction	62,911,809	105,531,918	128,473,980	39,969,748		(22,942,062)			37.07%
51	Enterprise Operations/Auxiliary Services	-	-	-	-		-			0.00%
72	Student Rep	404,109	57,200	56,000	405,309		1,200			0.02%
74	Financial Aid	1,119,543	35,338,878	35,326,399	1,132,022		12,479			10.19%
75	Scholarships & Loan	37,124	354,683	354,668	37,139		15			0.10%
<b>Antelope Valley College Budget</b>			<b>319,135,640</b>	<b>346,599,369</b>			<b>(27,463,729)</b>			<b>100.00%</b>

***SECTION 3***

***BUDGET SUMMARY  
GENERAL FUND***

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND SUMMARY  
RESTRICTED AND UNRESTRICTED  
2022-2023 ADOPTED BUDGET**

	<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b><i>BEGINNING FUND BALANCE</i></b>	<i>40,616,238</i>	<i>43,366,824</i>
<b><i>REVENUE</i></b>		
8100-8200 Federal	32,077,210	26,716,209
8600-8700 State	94,679,399	117,043,176
8800-8900 Local	13,517,366	13,213,833
<b><u>Total Revenue</u></b>	<b>140,273,975</b>	<b>156,973,217</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	<b>180,890,212</b>	<b>200,340,041</b>
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	34,765,050	36,293,575
2100-2400 Classified Salaries	21,621,183	24,618,092
3100-3800 Benefits	19,324,903	24,305,302
4100-4700 Supplies	5,691,486	9,969,158
5100-5800 Other Operating Costs	16,460,608	18,935,984
6100-6700 Capital Expenditures	2,642,729	3,545,235
<b><u>Total Expenditures</u></b>	<b>100,505,958</b>	<b>117,667,345</b>
7100-7900 Other Outgo	37,017,430	36,125,682
<b><u>Total Expenditures &amp; Other Outgo</u></b>	<b>137,523,389</b>	<b>153,793,027</b>
Ending Fund Balance	<i>43,366,824</i>	<i>46,547,014</i>
<b>Surplus/Deficit</b>	<b>2,750,586</b>	<b>3,180,191</b>



***SECTION 4***

***BUDGET DETAIL***  
***GENERAL FUND***

**ANTELOPE VALLEY COLLEGE  
SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED  
2022-2023 ADOPTED BUDGET**

	<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b><u>REVENUE</u></b>		
<b>FEDERAL REVENUE</b>		
8116 NSF - Bees Sub-Award	12,393	4,161
8121 Federal College Work Study	387,022	306,556
8122 FISAP Admin	-	129,738
8125 ARP HEERF III	19,297,505	18,661,593
8127 ARP HEERF III MSI	1,535,380	407,520
8135 Teacher Acceleration Preparation Program	232,869	1,415,629
8140 Tanf - Federal (50%)	77,959	69,896
8148 HEERF II	7,996,772	2,805,451
8159 PELL Admin. Allowance	368	42,330
8170 Vocation Technical Education	29,391	711,749
8182 Title V Cooperative	493,690	1,062,882
8183 Air Force Research Lab	947,315	121,595
8193 Foster Parenting - Federal	155,757	43,786
8201 Title V Second Year Experience	45,756	599,995
8203 Trio Grant	592,217	294,725
8160 Veteran's Education	255,505	2,752
8260 Interest Income - Fed	173	173
8290 Misc Federal Income	17,140	35,678
<b>TOTAL FEDERAL REVENUE</b>	<b>32,077,210</b>	<b>26,716,209</b>

**ANTELOPE VALLEY COLLEGE  
SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED  
2022-2023 ADOPTED BUDGET**

		2021-2022 Unaudited Actuals	2022-2023 Adopted Budget
<b>STATE REVENUE</b>			
8602	Hunger Free Campus	21,923	5,995
8603	Clery Act	-	21,523
8604	California Campus Catalyst Fund	1,205	-
8605	Financial Aid Technology	134,431	68,742
8606	Mental Health Support	17	634,867
8607	Teacher Preparation Program	3,563	-
8611	Basic Skills	596,394	1,583,360
8612	Calif Apprenticeship Initiative CAI	197,662	500,000
8615	Enrollment Fee Financial Asst.	195,796	159,072
8616	BFAP Administration	591,596	644,536
8618	California College Promise	451,201	1,174,261
8622	Veteran's Resource Center	7,370	375,784
8623	Guided Pathways	713,915	1,227,978
8624	EOPS	967,331	1,692,557
8625	CARE	229,640	626,258
8626	Disabled Student Progr Svcs	1,012,860	1,302,141
8627	CalWorks	1,012,083	1,296,476
8628	Student Success & Support (SSSP) Credit	3,649,524	4,168,610
8631	DPSS CalWorks	189,070	189,070
8632	Strong Workforce Development 60% District Share	2,161,618	3,734,083
8635	Nursing Enrollment	115,215	217,526
8637	Strong Workforce Development 40% Region Share	182,400	2,695,105
8638	Student Equity	955,485	5,390,261
8640	Tanf - State (50%)	77,959	69,896
8641	Job Developer	164,295	294,392
8644	Quality Improvement Grant	8,954	-
8646	Classified Professional Development	-	50,763
8647	Rapid Rehousing	83,527	2,608,822
8648	Cal Fresh	9,431	34,536
8655	Instructional Block Grant	176,413	916,881
8657	Staff Diversity	15,426	515,764
8662	Cal OES State	21,414	145,582
8663	Foster Parent Training Program - State	72,204	85,819
8666	Undocumented Resources Liaisons	100,074	169,978
8668	CA Prison Incarcerated Students	19,007	28,371
8671	Basic Needs Centers	-	1,325,010
8673	Library Services Platform	-	11,743
8673	Rising Scholars Network	-	124,000
8675	LGBTQ+	-	119,412
8676	College & Career Access Pathways	-	1,006
8678	Economic & Workforce Development	-	139,928
8682	State Lottery Proceeds-Prop 20	498,452	1,608,994
8687	Puente Program	23,777	20,928
8694	COVID -19 Response Block Grant State	648,975	-
8688	Retention & Enrollment Outreach	398,673	746,656
8697	Culturally Competent Faculty	-	50,434
8610	General Apportionments	52,662,726	60,426,978
8613	Full Time Faculty Hiring	1,481,893	1,481,893
8630	Education Protection Account (EPA)	22,177,340	15,796,943
8670	State Tax Subventions	30,003	30,003
8681	State Lottery Proceeds - Reg	1,961,871	1,961,871
8685	Mandated Cost Reimbursement	339,230	269,532
8691	Adjunct Faculty Parity	248,315	248,315
8692	Adjunct Office Hours	33,650	49,185
8693	Adjunct Health Costs	803	1,337
8699	Other Local Revenue	34,690	-
<b>TOTAL STATE REVENUE</b>		<b>94,679,399</b>	<b>117,043,176</b>

**ANTELOPE VALLEY COLLEGE  
SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED  
2022-2023 ADOPTED BUDGET**

		2021-2022 Unaudited Actuals	2022-2023 Adopted Budget
<b>LOCAL REVENUE</b>			
8862	Youth Apprenticeship	-	62,150
8872	Community Service & CCD Classes	23,606	9,450
8876	Student Health Services	23,097	1,735,178
8881	Parking	-	250,000
8811	Tax Allocation, Secured Roll	7,155,370	7,155,370
8812	Tax Allocation, Supp. Roll	215,089	215,089
8813	Tax Allocation, Unsecured Roll	270,477	270,477
8816	Prior Years Taxes	214,336	214,336
8818	Delinq Taxes (Redevelop Apport. Offset)	47,962	47,962
8819	AB1290 (Redevelopment Apport. Offset)	535,800	535,800
8832	SOAR/Other Fee Waivers Conta Acct	(314,023)	(314,023)
8838	Student Bad Debt Write Off Contra Acct.	-	-
8839	Final Student Write Off Contra Acct.	(161,604)	(161,604)
8850	AVC Facilities Rental	-	-
8851	CSUB Facilities Rental	10,000	10,000
8860	Interest and Investment Income	269,195	198,382
8861	Unallocated Interest	-	-
8868	Bachelor's Degree Pilot Program Tuition	52,920	52,920
8873	BOGG Fee - Waiver Contra Account	(7,000,785)	(7,000,785)
8874	Enrollment	9,428,436	9,428,436
8877	Instructional/Lab Fees	32,282	32,282
8879	Transcript Charges	471	471
8880	Nonresident Tuition	381,860	381,860
8881	Parking Services-Public Transp	-	-
8885	Other Student Fees-Charges	-	-
8887	Audit Refunds/Challenges	5,807	5,807
8889	Library Book Fines	350	350
8890	Other Local Revenues	697,006	17,932
8893	Other Local Revenue Contracts	43,544	43,544
8894	Royalty Revenue	-	-
8896	Cash In Bank	(11,137)	(377)
8898	Events Local Revenue	22,825	22,825
8980	Incoming Transfers	1,574,483	-
<b>TOTAL LOCAL REVENUE</b>		<b>13,517,366</b>	<b>13,213,833</b>
<b>GRAND TOTAL REVENUE</b>		<b>140,273,975</b>	<b>156,973,217</b>

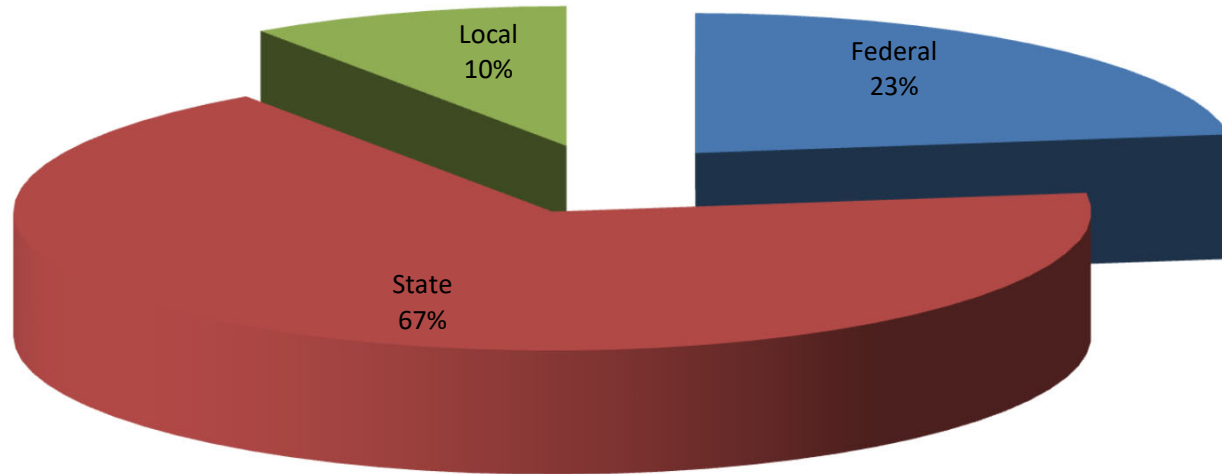
**ANTELOPE VALLEY COLLEGE  
SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED  
2022-2023 ADOPTED BUDGET**

		2021-2022 Unaudited Actuals	2022-2023 Adopted Budget
<b>EXPENDITURES</b>			
<b>1000</b>	<b>ACADEMIC SALARIES</b>		
1100	Instructor Salaries	14,611,672	16,536,616
1200	Educational Administrators	6,324,836	6,908,664
1300	Adjunct, Teaching	11,801,117	11,613,971
1400	Other, Non-teaching	2,027,426	1,234,324
	<b>TOTAL ACADEMIC SALARIES</b>	<b>34,765,050</b>	<b>36,293,575</b>
<b>2000</b>	<b>CLASSIFIED SALARIES</b>		
2100	Regular, Non-Instr.	17,303,044	21,190,659
2200	Regular, Instr. Aides	1,156,071	1,256,688
2300	Hourly, Non-Instr.	3,057,364	2,117,158
2400	Hrly, Instr. Aides	104,704	53,588
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>21,621,183</b>	<b>24,618,092</b>
<b>3000</b>	<b>EMPLOYEE BENEFITS</b>		
3100	State Teachers Ret.	4,362,890	5,979,584
3200	PERS	4,408,126	5,829,947
3300	OASDI/Medicare	2,149,392	2,341,383
3400	Health & Welfare	7,304,167	8,886,806
3500	Unemployment Ins.	296,541	309,343
3600	Workers' Comp.	803,786	958,239
3800	Alternative Retirement Plan	-	-
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>19,324,903</b>	<b>24,305,302</b>
<b>4000</b>	<b>SUPPLIES</b>		
4100	Textbooks	24,960	54,633
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	3,122,873	3,586,006
4400	Software	2,505	1,100
4500	Non-Instructional Supplies/Equip	2,487,014	6,199,418
4600	Transportation Supplies	54,134	128,000
4700	Food Supplies	-	-
	<b>TOTAL SUPPLIES</b>	<b>5,691,486</b>	<b>9,969,158</b>

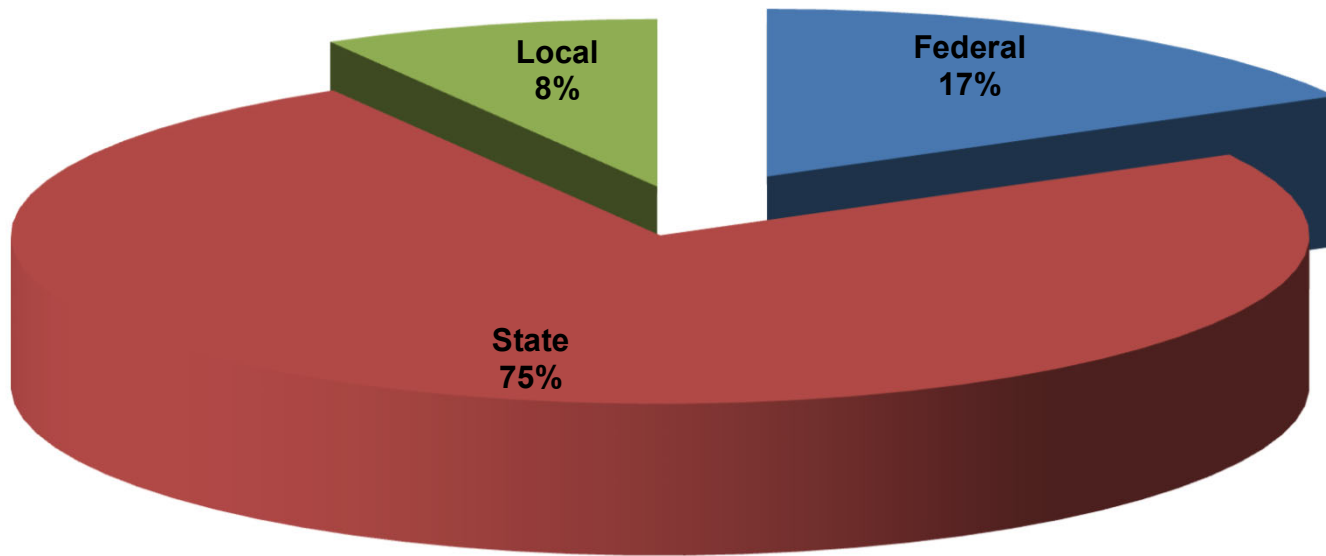
**ANTELOPE VALLEY COLLEGE  
SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED  
2022-2023 ADOPTED BUDGET**

		<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b>EXPENDITURES</b>			
<b>5000</b>	<b>OTHER OPERATING EXP</b>		
5100	Consultants	3,452,980	5,894,973
5200	Conferences & Travel	239,001	1,047,154
5300	Dues & Memberships	2,946,685	2,260,951
5400	Insurance	808,263	852,926
5500	Utilities	3,164,053	3,017,118
5600	Rentals & Repairs	1,314,121	1,494,657
5700	Legal, Audit, Elections	582,674	1,107,341
5800	Other Services, Misc.	3,952,831	3,260,864
5900	Other Support	-	-
<b>TOTAL OTHER OPER EXP</b>		<b>16,460,608</b>	<b>18,935,984</b>
<b>6000 CAPITAL OUTLAY</b>			
6100	Site Improvement	167,299	101,270
6200	Building & Improvements	323,086	1,294,985
6300	Library Books	208,887	443,390
6400	Equipment	1,943,457	1,705,590
6500	Replacement Equipment	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>2,642,729</b>	<b>3,545,235</b>
<b>7000 OTHER OUTGO</b>			
7100	Debt Reduction	-	-
7310	Interfund Transfers Out	16,808,379	542,062
7400	Other Transfers	426,738	72,811
7500	Student Grants & Payments	19,527,426	421,362
7600	Payments for Students	254,888	127,284
7900	Reserve for Expenditures	-	34,962,163
<b>TOTAL OTHER OUTGO</b>		<b>37,017,430</b>	<b>36,125,682</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>137,523,389</b>	<b>153,793,027</b>
Surplus/Deficit		<b>2,750,586</b>	<b>3,180,191</b>

**ANTELOPE VALLEY COLLEGE  
GENERAL FUND REVENUE  
UNAUDITED ACTUALS 2021-2022**

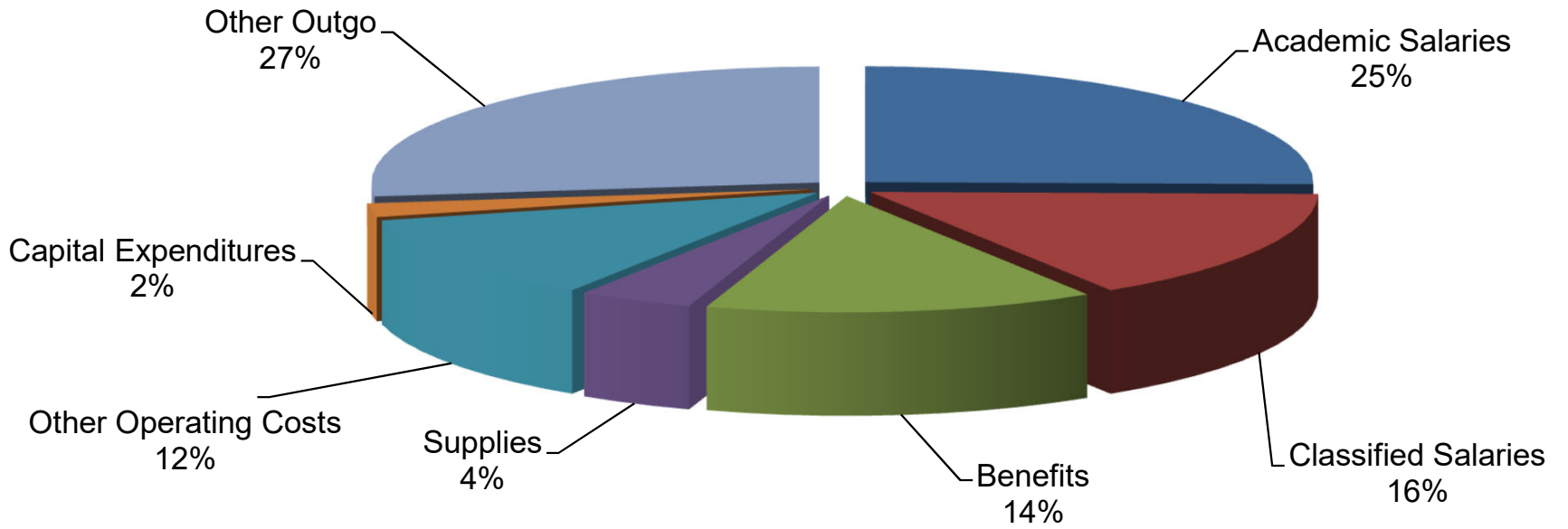


**ANTELOPE VALLEY COLLEGE  
GENERAL FUND REVENUE  
ADOPTED BUDGET 2022-2023**

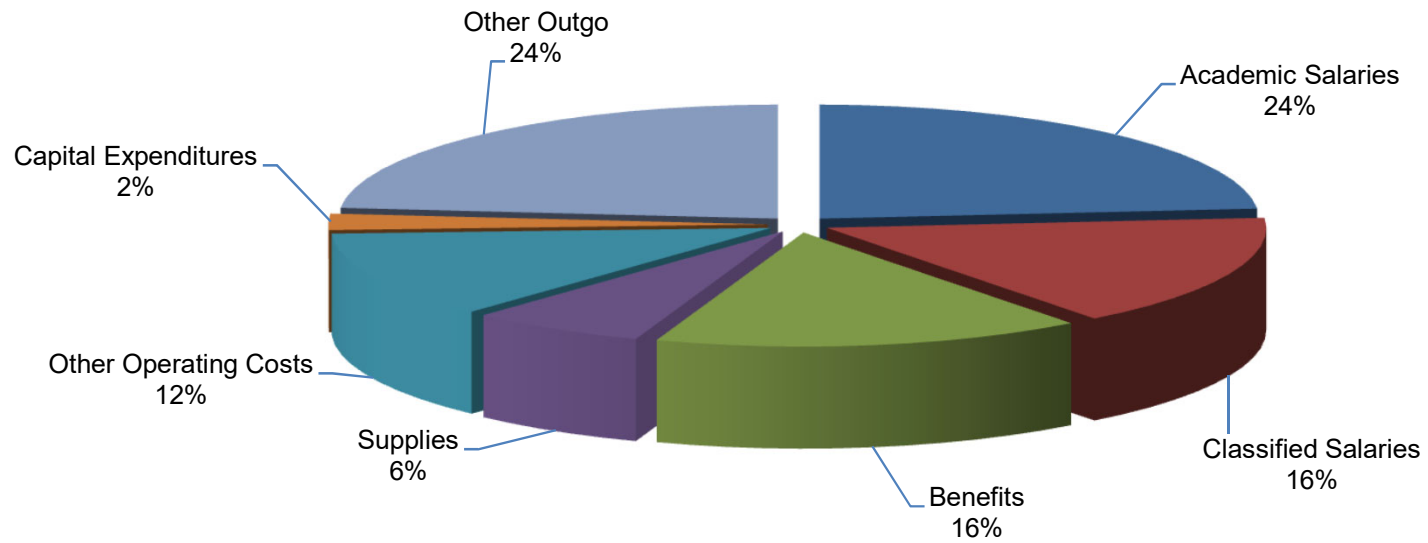




**ANTELOPE VALLEY COLLEGE  
GENERAL FUND EXPENDITURES  
UNAUDITED ACTUALS 2021-2022**



**ANTELOPE VALLEY COLLEGE  
GENERAL FUND EXPENDITURES  
ADOPTED BUDGET  
2022-2023**



***SECTION 5***

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

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
UNRESTRICTED SUMMARY  
2022-2023 ADOPTED BUDGET**

	<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b><i>BEGINNING FUND BALANCE</i></b>	39,276,106	42,168,081
<b><i>REVENUE</i></b>		
8100-8200 Federal	20,065	38,603
8600-8700 State	78,970,521	80,266,057
8800 Local	13,392,506	11,157,054
<b><u>Total Revenue</u></b>	<b>92,383,092</b>	<b>91,461,714</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	<b>131,659,198</b>	<b>133,629,795</b>
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	30,582,904	33,516,628
2100-2400 Classified Salaries	16,486,288	18,560,753
3100-3800 Employee Benefits	16,664,303	20,527,382
4100-4700 Supplies	1,090,727	2,133,806
5100-5800 Other Operating Costs	10,642,067	12,754,244
6100-6700 Capital Expenditures	389,094	246,649
<b><u>Total Expenditures</u></b>	<b>75,855,382</b>	<b>87,739,461</b>
7100-7900 Other Outgo	13,635,735	542,062
<b><u>Total Expenditures &amp; Other Outgo</u></b>	<b>89,491,117</b>	<b>88,281,523</b>
Ending Fund Balance	<b>42,168,081</b>	<b>45,348,272</b>
Surplus/(Deficit)	<b>2,891,975</b>	<b>3,180,191</b>
Assigned Aside for Categorical Salaries + Benes	(750,000)	(750,000)
Capital Projects Protection	(5,000,000)	(5,000,000)
DEI Initiative & Training	(500,000)	(500,000)
IT Reserve	(1,500,000)	(1,500,000)
Leave Payout	(1,000,000)	(1,000,000)
Professional Development	(684,181)	(684,181)
Reserve for Contingencies (AP 6305)	(500,000)	(500,000)
Reserve for Pension Stabilization (BP 6250)	(10,000,000)	(10,000,000)
Resource Allocation	(1,500,000)	(1,500,000)
<b>Unassigned Ending Fund Balance</b>	<b>20,733,900</b>	<b>23,914,091</b>
<b>Unassigned Reserve %</b>	<b>23.2%</b>	<b>27.1%</b>

***SECTION 6***

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

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
UNRESTRICTED DETAIL  
2022-2023 ADOPTED BUDGET**

	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget
<b>UNASSIGNED BEGINNING FUND BALANCE</b>	39,276,106	42,168,081
<b>REVENUE</b>		
<b>FEDERAL REVENUE</b>		
8160 Veteran's Education	2,752	2,752
8260 Interest Income - Fed	173	173
8290 Misc Federal Income	17,140	35,678
<b>TOTAL FEDERAL REVENUE</b>	<b>20,065</b>	<b>38,603</b>
<b>STATE REVENUE</b>		
8600 State Revenues	-	-
8610 General Apportionments	52,662,726	60,426,978
8613 Full Time Faculty Hiring	1,481,893	1,481,893
8630 Education Protection Account (EPA)	22,177,340	15,796,943
8660 Interest	-	-
8661 Unallocated Interest	-	-
8670 State Tax Subventions	30,003	30,003
8681 State Lottery Proceeds - Reg	1,961,871	1,961,871
8685 Mandated Cost Reimbursement	339,230	269,532
8691 Adjunct Faculty Parity	248,315	248,315
8692 Adjunct Office Hours	33,650	49,185
8693 Adjunct Health Costs	803	1,337
8699 Other Local Revenue	34,690	-
<b>TOTAL STATE REVENUE</b>	<b>78,970,521</b>	<b>80,266,057</b>
<b>LOCAL REVENUE</b>		
8811 Tax Allocation, Secured Roll	7,155,370	7,155,370
8812 Tax Allocation, Supp. Roll	215,089	215,089
8813 Tax Allocation, Unsecured Roll	270,477	270,477
8816 Prior Years Taxes	214,336	214,336
8818 Delinq Taxes (Redevelop Apport. Offset)	47,962	47,962
8819 AB1290 (Redevelopment Apport. Offset)	535,800	535,800
8832 SOAR/Other Fee Waivers Conta Acct	(314,023)	(314,023)
8838 Student Bad Debt Write Off Contra Acct.	-	-
8839 Final Student Write Off Contra Acct.	(161,604)	(161,604)
8850 AVC Facilities Rental	-	-
8851 CSUB Facilities Rental	10,000	10,000
8860 Interest and Investment Income	198,382	198,382
8861 Unallocated Interest	-	-
8868 Bachelor's Degree Pilot Program Tuition	52,920	52,920
8873 BOGG Fee - Waiver Contra Account	(7,000,785)	(7,000,785)
8874 Enrollment	9,428,436	9,428,436
8877 Instructional/Lab Fees	32,282	32,282
8879 Transcript Charges	471	471
8880 Nonresident Tuition	381,860	381,860
8881 Parking Services-Public Transp	-	-
8885 Other Student Fees-Charges	-	-
8887 Audit Refunds/Challenges	5,807	5,807
8889 Library Book Fines	350	350
8890 Other Local Revenues	681,459	17,932
8893 Other Local Revenue Contracts	43,544	43,544
8894 Royalty Revenue	-	-
8896 Cash In Bank	(377)	(377)
8898 Events Local Revenue	22,825	22,825
8980 Incoming Transfers	1,571,925	-
<b>TOTAL LOCAL REVENUE</b>	<b>13,392,506</b>	<b>11,157,054</b>
<b>GRAND TOTAL REVENUE</b>	<b>92,383,092</b>	<b>91,461,714</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	<b>131,659,198</b>	<b>133,629,795</b>

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
UNRESTRICTED DETAIL  
2022-2023 ADOPTED BUDGET**

	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget
<b>EXPENDITURES</b>		
<b>1000 ACADEMIC SALARIES</b>		
1100 Instructor Salaries	14,474,561	16,392,072
1200 Educational Administrators	4,773,701	5,167,758
1300 Adjunct, Teaching	10,967,826	11,574,421
1400 Other, Non-teaching	366,816	382,376
<b>TOTAL ACADEMIC SALARIES</b>	<b>30,582,904</b>	<b>33,516,628</b>
<b>2000 CLASSIFIED SALARIES</b>		
2100 Regular, Non-Instr.	14,120,463	16,283,735
2200 Regular, Instr. Aides	1,100,307	1,204,606
2300 Hourly, Non-Instr.	1,160,814	1,018,824
2400 Hrly, Instr. Aides	104,704	53,588
	-	-
<b>TOTAL CLASSIFIED SALARIES</b>	<b>16,486,288</b>	<b>18,560,753</b>
<b>3000 EMPLOYEE BENEFITS</b>		
3100 State Teachers Ret.	3,939,960	5,540,213
3200 PERS	3,643,544	4,490,041
3300 OASDI/Medicare	1,768,641	1,877,072
3400 Health & Welfare	6,384,171	7,576,000
3500 Unemployment Ins.	254,124	258,077
3600 Workers' Comp.	673,862	785,978
3800 Alternative Retirement Plan	-	-
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>16,664,303</b>	<b>20,527,382</b>
<b>4000 SUPPLIES</b>		
4100 Textbooks	-	-
4200 Books & Other Reference Mat'l	-	-
4300 Instructional Materials & Supplies	76,186	64,751
4400 Software	965	800
4500 Non-Instructional Supplies/Equip	959,442	1,942,755
4600 Transportation Supplies	54,134	125,500
4700 Food Supplies	-	-
<b>TOTAL SUPPLIES</b>	<b>1,090,727</b>	<b>2,133,806</b>
<b>5000 OTHER OPERATING EXP</b>		
5100 Consultants	1,069,937	1,680,503
5200 Conferences & Travel	168,089	516,577
5300 Dues & Memberships	1,468,249	1,534,487
5400 Insurance	787,978	832,729
5500 Utilities	2,966,088	3,010,214
5600 Rentals & Repairs	831,219	1,175,138
5700 Legal, Audit, Elections	548,403	1,107,255
5800 Other Services, Misc.	2,802,105	2,897,341
5900 Other Support	-	-
<b>TOTAL OTHER OPER EXP</b>	<b>10,642,067</b>	<b>12,754,244</b>
<b>6000 CAPITAL OUTLAY</b>		
6100 Site Improvement	132,088	51,270
6200 Building & Improvements	(18,924)	-
6300 Library Books	1,644	183,390
6400 Equipment	274,285	11,989
6500 Equipment Replacement	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>389,094</b>	<b>246,649</b>

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
UNRESTRICTED DETAIL  
2022-2023 ADOPTED BUDGET**

	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget
<b>EXPENDITURES</b>		
<b>7000 OTHER OUTGO</b>		
7000 Other Outgo	-	-
7100 Debt Reduction	-	-
7310 Interfund Transfers Out	14,008,880	542,062
7400 Other Transfers	(373,145)	-
7500 Student Grants & Payments	-	-
7600 Payments for Students	-	-
7900 Reserve for Expenditures	-	-
<b>TOTAL OTHER OUTGO</b>	<b>13,635,735</b>	<b>542,062</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>89,491,117</b>	<b>88,281,523</b>
<i>Total Ending Fund Balance</i>	<b>42,168,081</b>	<b>45,348,272</b>
<i>Surplus/(Deficit)</i>	<b>2,891,975</b>	<b>3,180,191</b>
<i>Assigned Aside for Categorical Salaries + Benes</i>	(750,000)	(750,000)
<i>Capital Projects Protection</i>	(5,000,000)	(5,000,000)
<i>DEI Initiative &amp; Training</i>	(500,000)	(500,000)
<i>IT Reserve</i>	(1,500,000)	(1,500,000)
<i>Leave Payout</i>	(1,000,000)	(1,000,000)
<i>Professional Development</i>	(684,181)	(684,181)
<i>Reserve for Contingencies (AP 6305)</i>	(500,000)	(500,000)
<i>Reserve for Pension Stabilization (BP 6250)</i>	(10,000,000)	(10,000,000)
<i>Resource Allocation</i>	(1,500,000)	(1,500,000)
<i>Unassigned Ending Fund Balance</i>	<b>20,733,900</b>	<b>23,914,091</b>
Reserve % (BP 6200) 12% min/15% goal	<b>23.2%</b>	<b>27.1%</b>



***SECTION 7***

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

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-  
GENERAL FUND  
RESTRICTED SUMMARY  
2022-2023 ADOPTED BUDGET**

		2021-2022 Unaudited Actuals	2022-2023 Adopted Budget
<b>BEGINNING FUND BALANCE</b>		1,340,132	1,198,743
<b>REVENUE</b>			
8100-8200	Federal	32,057,145	26,677,606
8600-8700	State	15,708,877	36,777,119
8800	Local	124,861	2,056,779
<b>Total Revenue</b>		47,890,883	65,511,503
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>49,231,015</b>	<b>66,710,246</b>
<b>EXPENDITURES</b>			
1100-1400	Academic Salaries	4,182,146	2,776,947
2100-2400	Classified Salaries	5,134,895	6,057,339
3100-3800	Employee Benefits	2,660,599	3,777,921
4100-4700	Supplies	4,600,759	7,835,352
5100-5800	Other Operating Costs	5,818,541	6,181,740
6100-6700	Capital Expenditures	2,253,635	3,298,585
<b>Total Expenditures</b>		24,650,576	29,927,884
7100-7900	Other Outgo	23,381,696	35,583,620
<b>Total Expenditures &amp; Other Outgo</b>		<b>48,032,272</b>	<b>65,511,504</b>
<i>Ending Fund Balance</i>		1,198,743	1,198,743
<b>Surplus/Deficit</b>		<b>(141,389)</b>	<b>(0)</b>

***SECTION 8***

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

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
RESTRICTED DETAIL  
2022-2023 ADOPTED BUDGET**

	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	1,340,132	1,198,743
<b>FEDERAL REVENUE</b>		
8116 NSF - Bees Sub-Award	12,393	4,161
8121 Federal College Work Study	387,022	306,556
8122 FISAP Admin	-	129,738
8125 ARP HEERF III	19,297,505	18,661,593
8127 ARP HEERF III MSI	1,535,380	407,520
8135 Teacher Acceleration Preparation Program	232,869	1,415,629
8140 Tanf - Federal (50%)	77,959	69,896
8148 HEERF II	7,996,772	2,805,451
8151 Cares Act	368	-
8159 PELL Admin. Allowance	29,391	42,330
8170 Vocation Technical Education	493,690	711,749
8182 Title V Cooperative	947,315	1,062,882
8183 Air Force Research Lab	155,757	121,595
8193 Foster Parenting - Federal	45,756	43,786
8201 Title V Second Year Experience	592,217	599,995
8203 Trio Grant	252,753	294,725
<b>TOTAL FEDERAL REVENUE</b>	<b>32,057,145</b>	<b>26,677,606</b>
<b>STATE REVENUE</b>		
8602 Hunger Free Campus	21,923	5,995
8603 Clery Act	-	21,523
8604 California Campus Catalyst Fund	1,205	-
8605 Financial Aid Technology	134,431	68,742
8606 Mental Health Support	17	634,867
8607 Teacher Preparation Program	3,563	-
8611 Basic Skills	596,394	1,583,360
8612 Calif Apprenticeship Initiative CAI	197,662	500,000
8615 Enrollment Fee Financial Asst.	195,796	159,072
8616 BFAP Administration	591,596	644,536
8618 California College Promise	451,201	1,174,261
8622 Veteran's Resource Center	7,370	375,784
8623 Guided Pathways	713,915	1,227,978
8624 EOPS	967,331	1,692,557
8625 CARE	229,640	626,258
8626 Disabled Student Progr Svcs	1,012,860	1,302,141
8627 CalWorks	1,012,083	1,296,476
8628 Student Success & Support (SSSP) Credit	3,649,524	4,168,610
8631 DPSS CalWorks	189,070	189,070
8632 Strong Workforce Development 60% District Share	2,161,618	3,734,083
8635 Nursing Enrollment	115,215	217,526
8637 Strong Workforce Development 40% Region Share	182,400	2,695,105
8638 Student Equity	955,485	5,390,261
8640 Tanf - State (50%)	77,959	69,896
8641 Job Developer	164,295	294,392
8644 Quality Improvement Grant	8,954	-
8646 Classified Professional Development	-	50,763
8647 College Rapid Rehousing	83,527	2,608,822
8648 Cal Fresh	9,431	34,536
8655 Instructional Block Grant	176,413	916,881
8657 Staff Diversity	15,426	515,764
8662 Cal OES State	21,414	145,582
8663 Foster Parent Training Program - State	72,204	85,819
8666 Undocumented Resources Liaisons	100,074	169,978
8668 CA Prison Incarcerated Students	19,007	28,371
8671 Basic Needs Centers & Student Food and Housing	-	1,325,010
8673 Library Services Platform	-	11,743
8674 Rising Scholars Network	-	124,000
8675 LGBTQ+	-	119,412
8676 College & Career Access Pathways	-	1,006
8678 Economic & Workforce Development	-	139,928
8682 State Lottery Proceeds-Prop 20	498,452	1,608,994
8687 Puente Program	23,777	20,928
8694 COVID 19 Response Block Grant State	648,975	-
8688 Retention & Enrollment Outreach	398,673	746,656
8697 Culturally Compentent Faculty	-	50,434
<b>TOTAL STATE REVENUE</b>	<b>15,708,877</b>	<b>36,777,119</b>

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
RESTRICTED DETAIL  
2022-2023 ADOPTED BUDGET**

		<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b>LOCAL REVENUE</b>			
8855	Child & Family Education	-	-
8860	Interest and Investment Income	70,813	-
8862	Youth Apprenticeship	-	62,150
8872	Community Service & CCD Classes	23,606	9,450
8876	Student Health Services	23,097	1,735,178
8881	Parking	-	250,000
8890	Other Local Revenues	15,547	-
8896	Other Local Revenues/Cash In Bank	(10,760)	-
8980	Incoming Transfers	2,558	-
<b>TOTAL LOCAL REVENUE</b>		<b>124,861</b>	<b>2,056,779</b>
<b>GRAND TOTAL REVENUE</b>		<b>47,890,883</b>	<b>65,511,503</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>49,231,015</b>	<b>66,710,246</b>
<b>EXPENDITURES</b>			
<b>1000 ACADEMIC SALARIES</b>			
1100	Teachers Salaries	137,111	144,544
1200	Educational Administrators	1,551,134	1,740,906
1300	Adjunct, Teaching	833,291	39,549
1400	Other, Non-teaching	1,660,610	851,948
<b>TOTAL ACADEMIC SALARIES</b>		<b>4,182,146</b>	<b>2,776,947</b>
<b>2000 CLASSIFIED SALARIES</b>			
2100	Regular, Non-Instr.	3,182,581	4,906,923
2200	Regular, Instr. Aides	55,764	52,082
2300	Hourly, Non-Instr.	1,896,551	1,098,334
2400	Hrly, Instr. Aides	-	-
<b>TOTAL CLASSIFIED SALARIES</b>		<b>5,134,895</b>	<b>6,057,339</b>
<b>3000 EMPLOYEE BENEFITS</b>			
3100	State Teachers Ret.	422,929	439,371
3200	PERS	764,582	1,339,906
3300	OASDI	380,751	464,311
3400	Health & Welfare	919,997	1,310,806
3500	Unemployment Ins.	42,417	51,266
3600	Workers' Comp.	129,924	172,261
3800	Alternative Retirement Plan	-	-
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>2,660,599</b>	<b>3,777,921</b>
<b>4000 SUPPLIES</b>			
4100	Textbooks	24,960	54,633
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	3,046,687	3,521,255
4400	Software	1,540	300
4500	Non-Instructional Supplies/Equip	1,527,572	4,256,664
4600	Transportation Supplies	-	2,500
4700	Food Supplies	-	-
<b>TOTAL SUPPLIES</b>		<b>4,600,759</b>	<b>7,835,352</b>

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
RESTRICTED DETAIL  
2022-2023 ADOPTED BUDGET**

	<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b>EXPENDITURES</b>		
<b>5000 OTHER OPERATING EXP</b>		
5100 Consultants	2,383,043	4,214,470
5200 Conferences & Travel	70,912	530,577
5300 Dues & Memberships	1,478,437	726,464
5400 Insurance	20,285	20,197
5500 Utilities	197,965	6,904
5600 Rentals & Repairs	482,902	319,519
5700 Legal, Audit, Elections	34,271	86
5800 Other Services, Misc.	1,150,726	363,523
5804 Borrowing Interest Expense	-	-
5900 Other Support	-	-
	-	-
<b>TOTAL OTHER OPER EXP</b>	<b>5,818,541</b>	<b>6,181,740</b>
<b>6000 CAPITAL OUTLAY</b>		-
6100 Site Improvement	35,211	50,000
6200 Building & Improvements	342,010	1,294,985
6300 Library Books	207,243	260,000
6400 Equipment	1,669,172	1,693,601
6500 Equipment Replacement	-	-
	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,253,635</b>	<b>3,298,585</b>
<b>7000 OTHER OUTGO</b>		
7000 Other Outgo	-	-
7100 Debt Retirement	-	-
7310 Interfund Transfers Out	2,799,499	-
7400 Other Transfers & Indirect Costs	799,883	72,811
7500 Student Grants & Payments	19,527,426	421,362
7600 Payments for Students	254,888	127,284
7900 Reserve for Expenditures	-	34,962,163
	-	-
<b>TOTAL OTHER OUTGO</b>	<b>23,381,696</b>	<b>35,583,620</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>48,032,272</b>	<b>65,511,504</b>
Ending Fund Balance	1,198,743	1,198,743
Surplus/Deficit	<b>(141,389)</b>	<b>(0)</b>

***SECTION 9***

***CAPITAL OUTLAY PROJECT FUNDS***

**ANTELOPE VALLEY COLLEGE**  
**FUND 41.0: CAPITAL OUTLAY PROJECTS FUND**  
(Includes Scheduled Maintenance & Redevelopment)  
**2022-2023**  
**ADOPTED BUDGET**

	<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b><i>Beginning Fund Balance</i></b>	1,506,614	5,382,157
<b><i>REVENUE</i></b>		
8651 State Capital Outlay	367,000	-
8652 Scheduled Maintenance	3,730,840	-
8860 Scheduled Maintenance	13,232	-
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	53,010	-
8867 Non Resident Cap X Fee	26,330	36,038
8890 Other Local Revenues	(31,058)	
8891 Lancaster Redevelopment	1,811,217	1,666,661
8892 Palmdale Redevelopment	845,349	779,340
8980 Incoming Transfers	8,575,749	-
<b><u>Total Revenue</u></b>	15,391,669	2,482,038
<b><u>Total Beginning Balance and Revenue</u></b>	16,898,283	7,864,195
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	25,308
5100-5800 Other Operating Costs	1,812,030	4,505,041
6100-6700 Capital Expenditures	9,704,096	784,410
<b><u>Total Expenditures</u></b>		
7100-7900 Other Outgo	-	787,444
<b><u>Total Expenditures &amp; Other Outgo</u></b>	11,516,126	6,102,203
<b><i>Ending Fund Balance</i></b>	<b>5,382,157</b>	<b>1,761,992</b>



**ANTELOPE VALLEY COLLEGE**  
**FUND 41.0: CAPITAL OUTLAY PROJECTS FUND**  
**(Includes Scheduled Maintenance & Redevelopment)**  
**2022-2023**  
**ADOPTED BUDGET**

**DETAIL OF PROJECTS**

	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget
<b>Beginning Balance</b>	1,506,614	5,382,157
<b>REVENUE</b>		
8651 State Capital Outlay	367,000	
8652 Scheduled Maintenance	3,730,840	-
8860 Interest and Investment Income	13,232	-
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	53,010	36,038
8867 Non Resident Cap X Fee	26,330	-
8890 Other Local Revenues	(31,058)	
8891 Lancaster Redevelopment	1,811,217	1,666,661
8892 Palmdale Redevelopment	845,349	779,340
8980 Incoming Transfers	8,575,749	
<b>Total Revenue</b>	15,391,669	2,482,038
<b>Total Beginning Balance and Revenue</b>	16,898,283	7,864,195
<b>EXPENDITURES Fund 41</b>		
District	-	787,444
Business Services	53,505	-
Facilities Services	-	-
Information Technology Service	-	-
Palmdale Facility Rental	-	-
Enrollment Services	13,196	-
AT&T Baseball Stadium	(44,803)	-
Palmdale Center Technology Facility	(3,770)	-
Land Purchase	9,343,749	-
Fox Hangar	-	-
Palmdale Property-Survey & Maintenance	23,310	-
Palmdale Facility Rental	-	-
Palmdale Projects 15-701	1,653,263	1,694,595
Condenser Tube Repairs 22-006	66,528	1,183,472
Door Access Controls Upgrade 22-007	-	250,840
A,FA3,L,YH,UH & MH Carpet Signage Paint 22-008	-	1,180,000
Irrigation Upgrade 22-009	28,558	221,442
Administration & CDC Roof Repairs 22-010	-	300,000
Library & MesHall Elevator Upgrades 22-011	-	200,000
LearnCtr & Fine Arts Exterior Upgrades 22-012	-	235,000
Yoshida Hall Offices Renovation 22-013	15,590	49,410
Gymnasium Renovation	367,000	-
<b>Total Expenditures</b>	11,516,126	6,102,203
<b>Ending Fund Balance</b>	5,382,157	1,761,992

**ANTELOPE VALLEY COLLEGE**  
**FUND 42.0: REVENUE BOND CONSTRUCTION**  
(Includes Measure AV and Lease Revenue Bonds)  
**2022-2023**  
**ADOPTED BUDGET**

Fund 42	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget
<b>Beginning Fund Balance</b>	101,989,130	62,911,809
<b>REVENUE</b>		
8860 Capital Outlay Endowment Interest	512,169	512,169
8860 Capital Outlay Interest & Investment Income	326,806	242,568
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	-	104,777,181
8900 Other Financing Sources	-	-
<b>Total Revenue</b>	838,975	105,531,918
<b>Total Beginning Balance and Revenue</b>	102,828,105	168,443,727
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	305,147	1,224,393
3100-3800 Employee Benefits	154,500	606,239
4100-4700 Supplies	2,121,963	1,919,311
5100-5800 Other Operating Costs	556,847	811,337
6100-6700 Capital Expenditures	36,777,838	121,594,148
<b>Total Expenditures</b>	39,916,295	126,155,428
7100-7900 Other Outgo	-	2,318,551
<b>Total Expenditures &amp; Other Outgo</b>	39,916,295	128,473,980
<b>Ending Fund Balance</b>	<b>62,911,809</b>	<b>39,969,748</b>

**ANTELOPE VALLEY COLLEGE**  
**FUND 42.0: REVENUE BOND CONSTRUCTION**  
(Includes Measure AV and Lease Revenue Bonds)  
**2022-2023**  
**ADOPTED BUDGET**

	<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b>Beginning Balance</b>	101,989,130	62,911,809
<b>REVENUE</b>		
8860 Capital Outlay Endowment	512,169	512,169
8860 Capital Outlay Interest & Investment Income	326,806	242,568
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	-	104,777,181
8900 Other Financing Sources	-	-
<b>Total Revenue</b>	<b>838,975</b>	<b>105,531,918</b>
<b>Total Beginning Balance and Revenue</b>	<b>102,828,105</b>	<b>168,443,727</b>
<b>EXPENDITURES Fund 42</b>		
District	-	2,318,551
Campus Infrastructure	1,975,407	-
Academic Commons/Sage Hall	6,752,495	2,179,992
Swing Space Ph. 2	2,096,503	2,244,069
Cedar Hall	221,919	53,748,745
Student Services Building	16,014,048	10,380,785
J-12/30th Main Entrance & Wayfinding	134,444	4,438,258
Career Tech Ed T503	9,724,052	-
Student Ctr Bldg/The Commons	158,320	39,933,061
Campus Security (AVC Pav./T.C.)	130,732	59,267
Modular Field House/Marauder Complex	1,078,995	1,780,055
Gymnasium Renovation (60/40 Match)	273,020	7,036,452
Program Mgt./GC's/Logistics	619,428	1,852,520
Planning & Coordination:Bus Services	197,769	1,017,176
Planning & Coordination:Facilities	268,980	853,997
ITS Projects	257,568	43,392
Outdoor Fitness Center	-	575,943
Interest Expense	12,615	11,716
<b>Total Expenditures</b>	<b>39,916,295</b>	<b>128,473,979</b>
<b>Ending Fund Balance</b>	<b>62,911,809</b>	<b>39,969,748</b>

**ANTELOPE VALLEY COLLEGE  
BOND INTEREST AND REDEMPTION FUND  
2022-2023  
ADOPTED BUDGET**

	<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b><i>Beginning Fund Balance</i></b>	20,268,253	18,651,698
<b><i>REVENUE</i></b>		
8600 State Revenue	127,960	-
8800 Local Revenue	18,278,869	17,606,437
<b><u>Total Revenue</u></b>	18,406,829	17,606,437
<b><u>Total Beginning Balance and Revenue</u></b>	38,675,082	36,258,135
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	-
5100-5800 Other Operating Costs	-	-
6100-6700 Capital Expenditures	-	-
<b><u>Total Expenditures</u></b>	-	-
7100-7900 Other Outgo	20,023,384	21,702,444
<b><u>Total Expenditures &amp; Other Outgo</u></b>	20,023,384	21,702,444
<b><i>Ending Fund Balance</i></b>	<b>18,651,698</b>	<b>14,555,691</b>

***SECTION 10***

***ENTERPRISE  
OPERATIONS/AUXILIARY SERVICES***

**ANTELOPE VALLEY COLLEGE  
ENTERPRISE OPERATIONS/AUXILIARY SERVICES  
ADOPTED BUDGET  
2022-2023**

	<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b><i>Beginning Fund Balance</i></b>	1,155,804	-
<b><i>REVENUE</i></b>		
Gross Income	(190)	-
Less Cost of Sales	-	-
<i>Net Income from Sales</i>	(190)	-
Food Sale Commissions	-	-
MSI	1,114,589	
Other Income	1,979	-
<b><u>Total Revenue</u></b>	1,116,378	-
<b><u>Total Beginning Balance and Revenue</u></b>	2,272,182	-
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	(19,109)	-
3100-3800 Employee Benefits	(7,724)	-
4100-4700 Supplies	-	-
5100-5800 Other Operating Costs	90,082	-
6100-6700 Capital Expenditures	-	-
<b><u>Total Expenditures</u></b>	63,249	-
7100-7900 Other Outgo	2,208,933	-
<b><u>Total Expenditures &amp; Other Outgo</u></b>	2,272,182	-
<b><i>Ending Fund Balance</i></b>	-	-
Surplus/Deficit	(1,155,804)	-

***SECTION 11***

***CHILD DEVELOPMENT FUND***

**ANTELOPE VALLEY COLLEGE  
CHILD DEVELOPMENT CENTER  
2022-2023  
ADOPTED BUDGET**

	<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b><i>Beginning Fund Balance</i></b>	292,019	412,022
<b><i>REVENUE</i></b>		
8100 Federal	21,325	25,471
8620 California State Preschool	585,076	548,122
8695 State	5,000	-
8860 Interest Income	622	620
8871 Local	102,727	62,153
8980 Transfers In	192,697	154,902
<b><u>Total Revenue</u></b>	<b>907,447</b>	<b>791,268</b>
<b><u>Total Beginning Balance and Revenue</u></b>	<b>1,199,466</b>	<b>1,203,290</b>
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	523,940	557,610
3100-3800 Employee Benefits	217,039	184,733
4100-4700 Supplies	34,504	40,923
5100-5800 Other Operating Costs	5,189	7,081
6100-6700 Capital Expenditures	6,773	-
<b><u>Total Expenditures</u></b>	<b>787,444</b>	<b>790,348</b>
7100-7900 Other Outgo	-	301
<b><u>Total Expenditures &amp; Other Outgo</u></b>	<b>787,444</b>	<b>790,648</b>
<b><i>Ending Fund Balance</i></b>	<b>412,022</b>	<b>412,642</b>



***SECTION 12***

***PARKING FUND***

**ANTELOPE VALLEY COLLEGE  
PARKING FUND\*  
2022-2023  
ADOPTED BUDGET**

	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget
<i>Beginning Fund Balance</i>	-	-
<b>REVENUE</b>		
8881 Local	-	250,000
8980 Incoming Transfer	2,558	
<b><u>Total Revenue</u></b>	<b>2,558</b>	<b>250,000</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	<b>2,558</b>	<b>250,000</b>
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	2,558	-
5100-5800 Other Operating Costs	-	200,000
6100-6700 Capital Expenditures	-	50,000
<b><u>Total Expenditures</u></b>	<b>2,558</b>	<b>250,000</b>
7100-7900 Other Outgo	-	-
<b><u>Total Expenditures &amp; Other Outgo</u></b>	<b>2,558</b>	<b>250,000</b>
<i>Ending Fund Balance</i>	-	-

\*The Parking Fees are incorporated in the General Fund

***SECTION 13***

***OTHER FUNDS***

**ANTELOPE VALLEY COLLEGE  
STUDENT REPRESENTATION FEE  
2022-2023  
ADOPTED BUDGET**

	<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b><i>Beginning Fund Balance</i></b>	399,912	404,109
<b><i>REVENUE</i></b>	-	
8884 Fees Collected	52,871	56,000
8860 Interest	1,026	1,200
<b><u>Total Revenue</u></b>	<b>53,897</b>	<b>57,200</b>
<b><u>Total Beginning Balance and Revenue</u></b>	<b>453,809</b>	<b>461,309</b>
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	11,000
5100-5800 Other Operating Costs	23,264	17,000
6100-6700 Capital Expenditures	-	-
<b><u>Total Expenditures</u></b>	<b>23,264</b>	<b>28,000</b>
7100-7900 Other Outgo	26,436	28,000
<b><u>Total Expenditures &amp; Other Outgo</u></b>	<b>49,699</b>	<b>56,000</b>
<b><i>Ending Fund Balance</i></b>	<b>404,109</b>	<b>405,309</b>

**ANTELOPE VALLEY COLLEGE  
STUDENT FINANCIAL AID FUNDS  
2022-2023  
ADOPTED BUDGET**

		<b>2021-2022 Unaudited Actuals</b>	<b>2022-2023 Adopted Budget</b>
<b><i>Beginning Fund Balance</i></b>		1,160,783	1,119,543
<b><i>REVENUE</i></b>			
8100-8200 Federal Revenue		20,174,593	22,884,822
8600-8700 State Revenue		6,521,652	12,441,577
8800 Local		-	-
8860 Interest		12,479	12,479
<b><u>Total Revenue</u></b>		26,708,723	35,338,878
<b><u>Total Beginning Balance and Revenue</u></b>		27,869,506	36,458,421
<b><i>EXPENDITURES</i></b>			
32300 Federal	Pell Student Grants	17,116,429	19,920,000
32310 Federal	Stafford Loans	2,489,936	2,502,049
32320 Federal	SEOG	608,743	462,773
32600 State	CAL Grants	3,427,759	3,945,000
32604 State	Student Success	1,656,391	6,245,404
32605 State	Disaster Relief Emergency SFA	8,470	-
32606 State	Early Action Emergency SFA	1,442,235	2,251,173
<b><u>Total Expenditures</u></b>		26,749,963	35,326,399
<b><i>Ending Fund Balance</i></b>		<b>1,119,543</b>	<b>1,132,022</b>

**ANTELOPE VALLEY COLLEGE  
OTHER TRUST AND AGENCY FUNDS CO-CURRICULAR  
2022-2023  
ADOPTED BUDGET**

	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget
<b><i>Beginning Fund Balance</i></b>	32,720	37,124
<b><i>REVENUE</i></b>		
8800 Local	326,554	354,668
8860 Interest	4	15
<b><u>Total Revenue</u></b>	326,558	354,683
<b><u>Total Beginning Balance and Revenue</u></b>	359,278	391,807
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	-
5100-5800 Other Operating Costs	-	-
6100-6700 Capital Expenditures	-	-
<b><u>Total Expenditures</u></b>	-	-
7100-7600 92004: Scholarships-Local	260,577	292,668
7100-7600 90304: Scholarshare-Local	-	-
7100-7900 32902: Private Loans	61,577	62,000
<b><u>Total Other Outgo</u></b>	322,154	354,668
<b><u>Total Expenditures &amp; Other Outgo</u></b>	322,154	354,668
<b><i>Ending Fund Balance</i></b>	<b>37,124</b>	<b>37,139</b>

***SECTION 14***

***APPROPRIATIONS LIMIT  
WORKSHEET***

**California Community Colleges  
Gann Limit Worksheet  
Budget Year 2022-23**

DISTRICT: ANTELOPE VALLEY  
DATE: June 13, 2022

<b>I. Appropriations Limit:</b>			
A.	<b>Appropriations Limit</b>		\$ 80,498,320
B.	Price Factor:	<u>1.0755</u>	
C.	Population factor:		
	1 2020-21	Second Period Actual FTES	<u>9,147.2200</u>
	2 2021-22	Second Period Actual FTES	<u>8,397.9600</u>
		Population Change Factor	<u>0.9181</u>
	(C.2. divided by C.1.)		
D.	<b>Limit adjusted by inflation and population factors</b>		\$ 79,485,373
	(line A multiplied by line B and line C.3.)		
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility		
	2 Temporary voter approved increases		
	3 Total adjustments - increase		-
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility		
	2 Temporary voter approved increases		
	3 Total adjustments - decrease		-
G.	<b>Appropriations Limit</b>		\$ 79,485,373
<b>II. Appropriations Subject to Limit</b>			
A.	State Aid <sup>1</sup>		\$ 74,057,183
B.	State Subventions <sup>2</sup>		37,038
C.	Local Property taxes		8,447,617
D.	Estimated excess Debt Service taxes		
E.	Estimated Parcel taxes, Square Foot taxes, etc.		
F.	Interest on proceeds of taxes		
G.	Less: Costs for Unreimbursed Mandates <sup>3</sup>		189,179
H.	<b>Appropriations Subject to Limit</b>		\$ 82,352,659

**Please contact Jubilee Smallwood, jsmallwood@cccco.edu, for any instructions regarding the Gann Limit.**

<sup>1</sup> Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours

<sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...

<sup>3</sup> Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.



***SECTION 15***

***EDUCATION PROTECTION  
ACCOUNT***



