



Budget Committee Agenda

Wednesday, August 25, 2021
Via Zoom Teleconference
2:30 p.m. - 3:30 p.m.

Type of Meeting: *Regular*

Please Review/Bring: *Agenda, Minutes and Supporting Documents*

Committee Members:

Sarah Miller, Co-Chair	Executive Director of Fiscal & Financial Services (Co-Chair)
Ty Mettler, Co-Chair	Academic Senate President Designee (Co-Chair)
Wendy Rider	Adjunct Faculty
Samuel Zhu	Associated Student Organization
Wade Saari	Classified
Nichelle Williams	Confidential, Management, Supervisory
Duane Rumsey	Dean of Academic Affairs
LaDonna Trimble	Dean of Student Services
Svetlana Deplazes	Enrollment Management Committee
Mike Maher	Facilities
Karen Heinzman	Faculty
Harmony Miller	Human Resources
Rick Shaw	Information Technology Committee
<i>Vacant</i>	Outcomes Committee
Richard Fleishman	Program Review Committee
Vanessa Gibson	Student Success Committee
Pamela Ford	Classified Union
David Adams	Faculty Union

Ex-Officios:

Isabelle Saber	VP Academic Affairs
Shaminder Brar	VP Administrative Services
Erin Vines	VP Student Services
Ed Knudson	Superintendent/President
Vacant	VP Human Resources

Items	Person	Action / Notes
I. Introduction of New Members	Ms. Miller	<ul style="list-style-type: none"> Shaminder Brar, VP Administrative Services
II. Approval of Minutes: March 24, 2021 Meeting May 26, 2021 Meeting (Did not meet quorum – Information only attached)	Ms. Miller	



III. Information Items: Presentation of 2021-2022 Adopted Budget	Ms. Miller	
NEXT MEETING DATE: September 22, 2021 2021 Meetings: 10/27, 11/24, 12/22 2022 Meetings: 1/26, 2/23, 3/23, 4/27, 5/25, 6/22 NEXT SPC JOINT MEETING: TBD		

Budget Committee Minutes

Wednesday, March 24, 2021
Via Zoom Teleconference
2:30 p.m. – 3:30 p.m.

Type of Meeting: *Regular*
Note Taker: *Rhonda Burgess*

Committee Members:

Sarah Miller, Co-Chair	Executive Director of Fiscal & Financial Services (Co-Chair)
Ty Mettler, Co-Chair	Academic Senate President or Designee (Co-Chair)
Wendy Rider	Adjunct Faculty - Absent
Samuel Zhu	Associated Student Organization
Wade Saari	Classified
Nichelle Williams	Confidential, Management, Supervisory
Duane Rumsey	Dean of Academic Affairs
LaDonna Trimble	Dean of Student Services
Svetlana DePlazes	Enrollment Management Committee
Michael Maher	Facilities
Karen Heinzman	Faculty - Absent
Harmony Miller	Human Resources
Rick Shaw	Information Technology Committee
<i>Vacant</i>	<i>Outcomes Committee</i>
Richard Fleishman	Program Review Committee
Vanessa Gibson	Student Success Committee - Absent
Pamela Ford	Classified Union
David Adams	Faculty Union

Ex Officios:

Isabelle Saber	VP Academic Affairs, Ex-Officio
<i>Vacant</i>	VP HR & Employee Relations, Ex-Officio
Erin Vines	VP Student Services, Ex-Officio
Ed Knudson	Superintendent/President

Items	Person	Action
I. Introduction of New Members:	Mr. Mettler	<ul style="list-style-type: none"> Duane Rumsey, Dean of Academic Affairs Mike Maher, Facilities
II. Approval of Minutes: January 27, 2021 Meeting	Mr. Mettler	Minutes were approved as presented. Motion to approve: Karen Heinzman Second: Samuel Zhu
III. Information Items: Review Prioritizations for 2021-2022	Ms. Miller	<u>Staffing:</u> <ul style="list-style-type: none"> Classified/CMS

		<ul style="list-style-type: none"> • Faculty - It was noted that three positions were needed and the following positions were hired on a temporary full-time basis: <ul style="list-style-type: none"> ○ Biology ○ Automotive ○ Computer <p><u>Non-Staffing:</u></p> <ul style="list-style-type: none"> • One-time • Ongoing
<p>IV. Discussion Items: Resource Allocation Process Improvement</p>	<p>Ms. Miller</p>	<p><u>IT:</u></p> <ul style="list-style-type: none"> • Create a two state scoring process – <ol style="list-style-type: none"> 1) save 2) submit • Direct links to all referenced documentation, eg. Program reviews (for one department only), outcomes such as ILO, PLO, etc. • Provide a way to show both one time and ongoing for requests that have both. <p><u>Other:</u></p> <ul style="list-style-type: none"> • Training for entering a request to ensure using the correct type (video) • Scoring needs to be broken down into more numeric options, e.g. President’s goals • Campus needs a good example on how to write a great request • Committee review and update instructions – possible agenda item prior to next budget call
<p>NEXT MEETING DATES:</p> <p>Joint BC and SPC Meeting - April 28, 2021 Budget Committee Meeting – May 26, 2021</p>		

Budget Committee Minutes - Information Only

Wednesday, May 26, 2021
Via Zoom Teleconference
2:30 p.m. – 3:30 p.m.

Type of Meeting: *Regular*
Note Taker: *Rhonda Burgess*

Committee Members:

Sarah Miller, Co-Chair	Executive Director of Fiscal & Financial Services (Co-Chair)
Ty Mettler, Co-Chair	Academic Senate President or Designee (Co-Chair)
Wendy Rider	Adjunct Faculty - Absent
Samuel Zhu	Associated Student Organization - Absent
Wade Saari	Classified
Nichelle Williams	Confidential, Management, Supervisory (Proxy by Kenya Johnson)
Duane Rumsey	Dean of Academic Affairs
LaDonna Trimble	Dean of Student Services
Svetlana DePlazes	Enrollment Management Committee - Absent
Michael Maher	Facilities - Absent
Karen Heinzman	Faculty - Absent
Harmony Miller	Human Resources - Absent
Rick Shaw	Information Technology Committee - Absent
<i>Vacant</i>	<i>Outcomes Committee</i>
Richard Fleishman	Program Review Committee - Absent
Vanessa Gibson	Student Success Committee - Absent
Pamela Ford	Classified Union
David Adams	Faculty Union - Absent

Ex Officios:

Isabelle Saber	VP Academic Affairs, Ex-Officio
<i>Vacant</i>	VP HR & Employee Relations, Ex-Officio
Erin Vines	VP Student Services, Ex-Officio
Ed Knudson	Superintendent/President

Items	Person	Action
I. Approval of Minutes: March 24, 2021 Meeting	Mr. Mettler	Minutes were postponed to next meeting as quorum was not met.
II. Information Items: Presentation of Tentative Budget	Ms. Miller	Ms. Miller presented the 2021-2022 tentative budget.

NEXT MEETING DATES:
(No June Meeting) / July 28, 2021



2021-2022 Draft Adopted Budget Presentation

August 25, 2021

Sarah Miller, Executive Director, Financial and Fiscal Services

Topics

- Timeline
- Student Centered Funding Formula
- 2020-2021 Estimated Actuals
- Higher Education Emergency Relief Funds
- Governor's Enacted Highlights
- 2021-2022 Draft Adopted Budget and Budget Assumptions
- 2022-2024 Estimates and Budget Assumptions



Timeline

Standard Financial Reporting Deadlines in Place for 2021-22

- Submit tentative budget to county officer - July 1, 2021
- Make available for public inspection a statement of prior year receipts and expenditures and current year expenses - September 15, 2021
- Hold a public hearing on the proposed budget and adopt a final budget - September 15, 2021
- Complete the adopted annual financial and budget report and make public - September 30, 2021
- Submit an annual financial and budget report to Chancellor's Office - October 10, 2021
- Submit an audit report to the Chancellor's Office - December 31, 2021

Source: Joint Analysis: Enacted Budget, July 13, 2021



Student Centered Funding Formula (SCFF)

70% - Base (Enrollment) 3-year average FTES

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

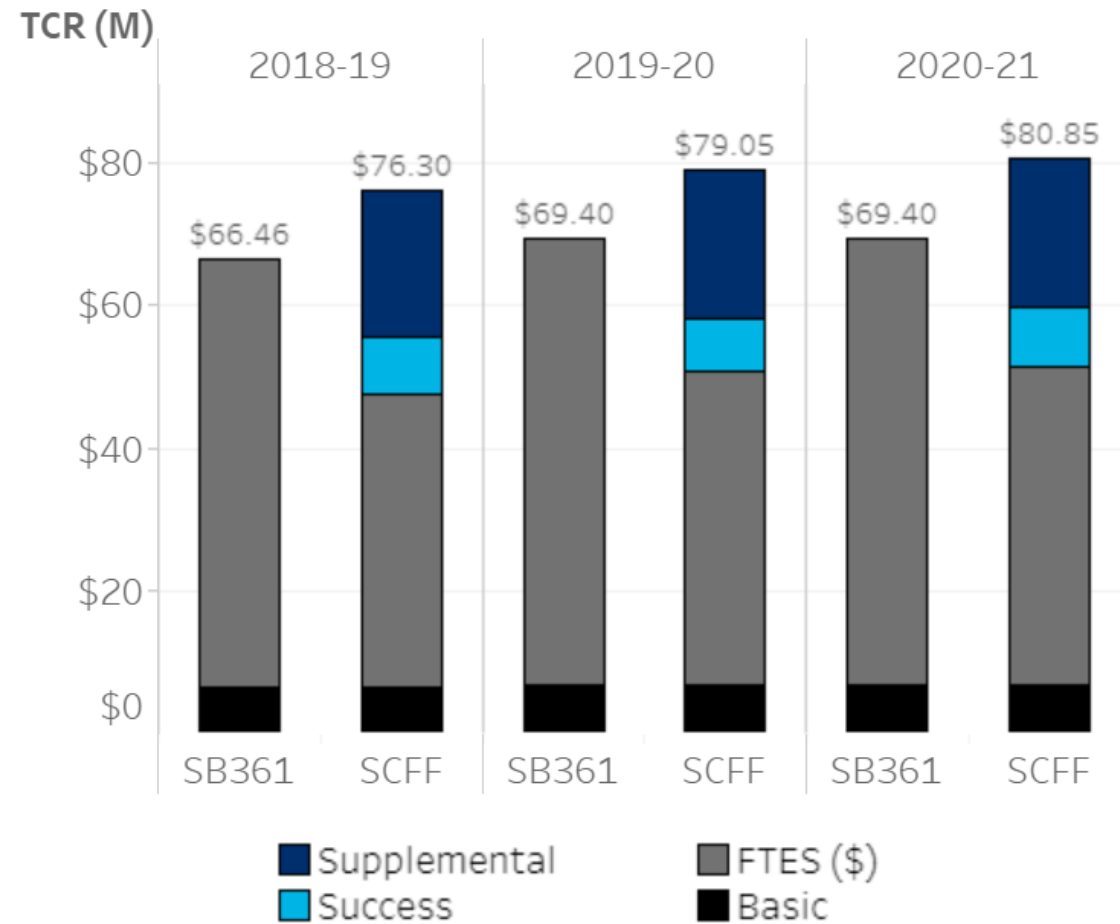
10% - Student Success Initiative Grant based on outcomes of progression and living wage with an additional separate allocation for those outcomes that are Pell recipients or College Promise Grant recipients.



Student Centered Funding Formula (SCFF)

- Current split is set in statute. No plans to change.
- SCFF Oversight Committee will make recommendations but not on split.
- Rates will be adjusted annually by any enacted COLA.
- COVID-19 Emergency Conditions Allowance extended through 2021-22.
- SCFF hold harmless protection is active through 2024-25.

Student Centered Funding Formula (SCFF)



Source: <https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/scff-dashboard>



Higher Education Emergency Relief Funds (HEERF)

- HEERF I - The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
 - Antelope Valley College Allocation: \$10,887,536
 - Institutional Aid: \$5,122,845
 - Minority Serving Institution: \$641,845
 - Student Aid: \$5,122,846
- HEERF II - Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
 - Antelope Valley College Allocation: \$22,729,960
 - Institutional Aid: \$16,457,850
 - Minority Serving Institution: \$1,149,264
 - Student Aid: \$5,122,846
- HEERF III - American Rescue Plan Act (ARP)
 - Antelope Valley College Allocation: \$39,915,987
 - Institutional Aid: \$18,840,730
 - Student Aid: \$19,118,368
 - Minority Serving Institution: \$1,956,889



2020-21 Unrestricted Estimated Actuals

	2020-21 Estimated Actuals
BEGINNING FUND BALANCE	26,052,659
Total Revenue	84,847,805
Total Expenditures & Other Outgo	71,661,512
Total Ending Fund Balance	39,238,953
Surplus/(Deficit)	13,186,293
Assigned Aside for Categorical Salaries + Benefits	(500,000)
Capital Projects Protection	(5,000,000)
DEI Initiatives & Training	(500,000)
IT Reserve	(500,000)
Leave Payoff	(750,000)
Reserve for Emergencies (AP 6305)	(500,000)
Reserve for OPEB Trust Fund	(6,000,000)
Reserve for Pension Stabilization (BP 6250)	(5,500,000)
Resource Allocation - One-Time	(877,100)
Unassigned Ending Fund Balance	19,111,853
Reserve % (Per BP 6200) 12% min/15% goal	26.7%



Governor's Enacted Budget Highlights

- SCFF COLA – 5.07%
- Deferrals Eliminated
- Capital Outlay – Antelope Valley College (AVC) included on Continuing Projects - \$20.3M
- CalPERS – Up from 20.7% in 2020-21 to 22.91% in 2021-22
- CalSTRS – Up from 16.15% in 2020-21 to 16.92% in 2021-22
- Physical Plant and Instructional Support - \$4.6M for AVC
- Focused on the following areas:
 - College Affordability
 - Student Needs
 - Instruction, Academic Pathways, and Diversity, Equity & Inclusion
 - Workforce Development
 - Alignment Across Colleges and Systems
 - Other Actions – Deferred Maintenance and Technology-focused investments.

Joint Analysis: Enacted Budget, July 13, 2021



2021-22 Budget Assumptions

- SCFF
 - 1.03% TCR Deficit
 - COLA – 5.07%
 - SCFF – FTES - Opt-in for COVID-19 ECA
 - SCFF - Decrease in allocation headcount
- Step & Column Increases
- Pension Rate Increase
- SUI Rate Increase
- Open Positions included



2021-22 Unrestricted Fund Draft Adopted Budget

	2021-22 Draft Adopted Budget
BEGINNING FUND BALANCE	19,111,853
Total Revenue	85,994,129
Total Expenditures & Other Outgo	87,344,123
Total Ending Fund Balance	17,761,859
Surplus/(Deficit)	(1,349,994)
Assigned Aside for Categorical Salaries + Benefits	(500,000)
Reserve for Emergencies (AP 6305)	(500,000)
Unassigned Ending Fund Balance	16,761,859
Reserve % (Per BP 6200) 12% min/15% goal	19.2%



2022-23 and 2023-24 Unrestricted Estimated Assumptions

- SCFF
 - 1.03% TCR Deficit
 - COLA – None
 - SCFF 2022-23 – FTES based on 2020-21
 - SCFF 2022-23 - Decrease in allocation headcount
 - SCFF 2023-24 - FTES based on 2019-20
 - SCFF 2023-24 – No decrease in allocation headcount
- Step & Column Increases
- Pension Rate 2021-22
- SUI Rate 2021-22
- Open Positions included



2022-23 and 2023-24 Unrestricted Estimated Assumptions

	2021-22 Draft Adopted Budget	2022-23 Estimate	2023-24 Estimate
BEGINNING FUND BALANCE	19,111,853	16,761,859	14,065,187
Total Revenue	85,994,129	86,236,858	87,624,358
Total Expenditures & Other Outgo	87,344,123	87,933,531	88,652,044
Total Ending Fund Balance	17,761,859	15,065,187	13,037,502
Surplus/(Deficit)	(1,349,994)	(1,696,673)	(1,027,686)
Assigned Aside for Categorical Salaries + Benefits	(500,000)	(500,000)	(500,000)
Reserve for Emergencies (AP 6305)	(500,000)	(500,000)	(500,000)
Unassigned Ending Fund Balance	16,761,859	14,065,187	12,037,502
Reserve % (Per BP 6200) 12% min/15% goal	19.2%	16.0%	13.6%



Thank You!





DRAFT

ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

2021-2022 ADOPTED BUDGET



Edward T. Knudson, Superintendent/President
Sarah Miller, Executive Director, Financial and Fiscal Services

September 13, 2021

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SECTION 1

BUDGET NARRATIVE

ANTELOPE VALLEY COMMUNITY COLLEGE 2021-2022 ADOPTED BUDGET NARRATIVE

2020-2021 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:

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

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

Student Aid: \$19,118,368

Minority Serving Institution: \$1,956,889

HEERF I, II and III Comparison Chart from the National Association of Student Financial Aid Administrators (NASFAA)

Item	HEERF I Funds The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)	HEERF II Funds The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)	HEERF III Funds The American Rescue Plan (ARP)
Total HEERF Funding Amount	\$14 billion	\$23 billion	\$40 billion
Required Student Spending	<ul style="list-style-type: none"> 50% of an institution's allotment must go to emergency financial aid grants to students 	<ul style="list-style-type: none"> Requires institutions to spend the same dollar amount on student grants as they were required to spend under the CARES Act For-profits must use 100% of their allotment on student grants 	<ul style="list-style-type: none"> At least 50% of an institution's total allotment must go to student grants For-profits must use 100% of their allotment on student grants
Allocation Formula	<ul style="list-style-type: none"> 75% on the enrollment of full-time equivalent (FTE) Pell Grant recipients 25% on enrollment of FTE non-Pell Grant recipients Students who were enrolled exclusively in online, distance education courses prior to the COVID-19 emergency were excluded from this calculation 	<ul style="list-style-type: none"> 37.5% on FTE enrollment of Pell Grant recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency 37.5% on headcount enrollment of Pell recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency 11.5% on FTE enrollment of non-Pell recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency 11.5% on headcount enrollment of non-Pell recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency 1% based on FTE enrollment of Pell recipients who were exclusively enrolled 	<ul style="list-style-type: none"> 37.5% on FTE enrollment of Pell Grant recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency 37.5% on headcount enrollment of Pell recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency 11.5% on FTE enrollment of non-Pell recipients who were not enrolled exclusively in distance education courses prior to the qualifying emergency 11.5% on headcount enrollment of non-Pell recipients who were not enrolled exclusively in distance
		<ul style="list-style-type: none"> in distance education course prior to the qualifying emergency 1% based on headcount of Pell recipients who were exclusively enrolled in distance education courses prior to the qualifying emergency 	<ul style="list-style-type: none"> education courses prior to the qualifying emergency 1% based on FTE enrollment of Pell recipients who were exclusively enrolled in distance education course prior to the qualifying emergency 1% based on headcount of Pell recipients who were exclusively enrolled in distance education courses prior to the qualifying emergency
Funding Breakdown	<ul style="list-style-type: none"> \$12.5 billion to institutions of higher education \$1 billion to minority-serving institutions \$350 million to help colleges most affected by the crisis 	<ul style="list-style-type: none"> \$21 billion to public and private non-profits \$1.7 billion to minority-serving institutions \$113.5 million for institutions with the greatest unmet need related to the pandemic through FIPSE \$681 million for for-profit institutions (funds must only be used on student grants) 	<ul style="list-style-type: none"> \$36 billion for public and private non-profits \$3 billion for minority-serving institutions \$198 million unmet need \$396 million for for-profit institutions (funds must only be used on student grants)
Requirement to Prioritize Need	<ul style="list-style-type: none"> Not required by law, but ED guidance encouraged institutions to prioritize students with the greatest need 	<ul style="list-style-type: none"> Yes 	<ul style="list-style-type: none"> Yes
Student Portion Allowable Uses	<ul style="list-style-type: none"> Funds must go directly to students in the form of emergency financial aid grants for expenses related to the disruption of campus operations due to coronavirus Can be used for eligible COA expenses such as food, housing, 	<ul style="list-style-type: none"> Any component of student's cost of attendance Emergency costs that arise due to coronavirus, such as: tuition; food; housing; health care (including mental); childcare 	<ul style="list-style-type: none"> Any component of student's cost of attendance Emergency costs that arise due to coronavirus, such as: tuition; food; housing; health care (including mental); childcare

HEERF I, II, and III NASFAA Comparison Chart continued

Item	HEERF I Funds The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)	HEERF II Funds The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)	HEERF III Funds The American Rescue Plan (ARP)
<p>course materials, technology, health care, and childcare</p> <p>Institutional Portion Allowable Uses</p> <p>Institutional Portion Allowable Uses</p>	<ul style="list-style-type: none"> Defray expenses due to significant changes to the delivery of instruction due to the coronavirus Make additional financial aid grants to students 	<ul style="list-style-type: none"> Defray expenses associated with coronavirus including: <ul style="list-style-type: none"> Lost revenue Reimbursement for expenses already incurred Technology costs associated with a transition to distance Education Faculty and staff trainings Payroll Carry out student support activities authorized by the HEA that address needs related to coronavirus Make additional financial aid grants to students 	<ul style="list-style-type: none"> Defray expenses associated with coronavirus including: <ul style="list-style-type: none"> Lost revenue Reimbursement for expenses already incurred Technology costs associated with a transition to distance education Faculty and staff trainings Payroll Make additional financial aid grants to students Institutions must use a portion of their allocation for: <ul style="list-style-type: none"> Implementing evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines; and Conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student, or other circumstances
Additional Institutional Requirements	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> Institutions are required to spend a portion of their institutional share to implement evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines
Student Eligibility	<ul style="list-style-type: none"> No student eligibility requirements in the law, but original ED guidance was that students must meet Title IV eligibility requirements to receive HEERF emergency grants DACA students, undocumented students and international students prohibited by ED guidance Online students who were enrolled exclusively in online programs on March 13th are not eligible per the law Any leftover HEERF I funds as of May 14th, may be awarded to refugees, asylum seekers, Deferred Action for Childhood Arrival (DACA) recipients, other DREAMers, and similar undocumented students qualify for HEERF student grants ED removed the requirement that a student must be eligible for Title IV aid to receive financial assistance under the HEERF programs (5/14) 	<ul style="list-style-type: none"> Non-degree seeking, non-credit, dual enrollment, and continuing education students eligible per ED guidance Students exclusively enrolled in distance education may receive these funds Any leftover HEERF II funds as of May 14th, may be awarded to refugees, asylum seekers, Deferred Action for Childhood Arrival (DACA) recipients, other DREAMers, and similar undocumented students qualify for HEERF student grants ED removed the requirement that a student must be eligible for Title IV aid to receive financial assistance under the HEERF programs 	<ul style="list-style-type: none"> Must also conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment by requesting professional judgment (PJ). Any individual who is or was enrolled at an eligible institution on or after the date the national emergency was declared for COVID-19 may qualify for assistance under the HEERF programs Non-degree seeking, non-credit, dual enrollment, and continuing education students eligible Students exclusively enrolled in distance education may receive these funds refugees, asylum seekers, Deferred Action for Childhood Arrival (DACA) recipients, other DREAMers, and similar undocumented students qualify for HEERF student grants ED removed the requirement that a student must be eligible for Title IV aid to receive financial assistance under the HEERF programs
December 27th Rule	<ul style="list-style-type: none"> Unspent institutional HEERF I funds as of December 27, 2020, can be used in the same way as the allowable uses of the supplemental 	<ul style="list-style-type: none"> leftover HEERF I funds unspent as of December 27, 2020, HEERF II funds, and HEERF III funds can be used to make student grants to cover any component 	<ul style="list-style-type: none"> leftover HEERF I funds unspent as of December 27, 2020, HEERF II funds, and HEERF III funds can be used to make student grants to cover any

HEERF I, II, and III NASFAA Comparison Chart continued

Item	HEERF I Funds The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)	HEERF II Funds The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)	HEERF III Funds The American Rescue Plan (ARP)
	<p>CRSSA (HEERF II) Institutional Portion funds</p> <ul style="list-style-type: none"> Unspent student HEERF I funds as of December 27, 2020, can be used to provide financial aid grants in the same way as the allowable uses of the HEERF II student funds leftover HEERF I funds, HEERF II funds, and HEERF III funds can be used to cover such allowable costs incurred on or after March 13, 2020, and before December 27, 2020, in situations where the institution is releasing the grant funds directly to the student. Institutions may use unspent funds effective December 27, 2020, for costs incurred on or after March 13, 2020 	<p>of the student's COA or for emergency costs that arise due to Coronavirus, such as tuition, food, housing, health care (including mental health care), or childcare.</p> <ul style="list-style-type: none"> The allowable costs do not have to be related to the disruption of campus operations due to Coronavirus. leftover HEERF I funds, HEERF II funds, and HEERF III funds can be used to cover such allowable costs incurred on or after March 13, 2020, and before December 27, 2020, in situations where the institution is releasing the grant funds directly to the student. Institutions may use unspent funds effective December 27, 2020, for costs incurred on or after March 13, 2020 	<p>component of the student's COA or for emergency costs that arise due to Coronavirus, such as tuition, food, housing, health care (including mental health care), or childcare.</p> <ul style="list-style-type: none"> The allowable costs do not have to be related to the disruption of campus operations due to Coronavirus. leftover HEERF I funds, HEERF II funds, and HEERF III funds can be used to cover such allowable costs incurred on or after March 13, 2020, and before December 27, 2020, in situations where the institution is releasing the grant funds directly to the student. Institutions may use unspent funds effective December 27, 2020, for costs incurred on or after March 13, 2020
Endowment Implications	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> Institutions subject to the endowment excise tax had their allocations reduced by 50% and are required to spend those funds only on student emergency grants, or for sanitation, personal protective equipment (PPE), or other expenses associated with the general health and safety of the campus environment 	<ul style="list-style-type: none"> Institutions subject to the endowment excise tax would not be subject to restrictions on amount of allocations or uses of funds applicable to previous HEERF
Application Required to Receive Funds?	<ul style="list-style-type: none"> Institutions must sign the Funding Certification and Agreement for Emergency Grants for both the student and institutional portions of funding 	<ul style="list-style-type: none"> Institutions who received funds under the CARES Act do not need to complete any application or forms to receive their allocation Institutions that did not receive either or both of the institutional share or student share of HEERF I funds will need to submit applications following the CARES Act process to receive supplemental allocations 	<ul style="list-style-type: none"> institutions that received an allocation from HEERF II do not need to apply or take any other action to receive HEERF III funding for that portion of their HEERF III funds Institutions that did not receive either or both of the institutional share or student share of HEERF II funds will need to submit applications at grants.gov for both fund types
Reporting Requirements	<ul style="list-style-type: none"> Institutions must report publicly on their primary websites on a quarterly basis for both student portion and institutional portion funds Institutions are required to submit an annual report to the Department by February 8, 2021, covering CARES Act HEERF grant expenditures in calendar year 2020 	<ul style="list-style-type: none"> Institutions must report publicly on their primary websites on a quarterly basis for both student portion and institutional portion funds Quarterly reporting deadline by which institutions must submit retroactive reports for HEERF II is extended to the end of the second calendar quarter, June 30, 2021. HEERF II funds will also be subject to the annual reporting requirement in early 2022 – details forthcoming 	<ul style="list-style-type: none"> Institutions must report publicly on their primary websites on a quarterly basis for both student portion and institutional portion funds HEERF III funds will also be subject to the annual reporting requirement in early 2022 – details forthcoming
Deadline to Spend Funds	<ul style="list-style-type: none"> All institutions have one calendar year from the date of award in their HEERF Grant Award Notification (GAN) to complete the performance of their HEERF grant Any unexpended HEERF I funds at the time of receipt of HEERF III funds have their deadline extended to the HEERF III spend deadline. 	<ul style="list-style-type: none"> An institution has one year from the date the school's supplemental grant was processed to distribute the HEERF II funds Any unexpended HEERF II funds at the time of receipt of HEERF III funds have their deadline extended to the HEERF III spend deadline. 	<ul style="list-style-type: none"> Institutions have one year from the date of their most recent grant obligation was processed by ED to spend all of their HEERF funds, including funds from prior rounds of funding from HEERF I and HEERF II.
Counted as EFA, taxable income, untaxed income?	<ul style="list-style-type: none"> No 	<ul style="list-style-type: none"> No 	<ul style="list-style-type: none"> No

COVID-19 RESPONSE BLOCK GRANTS

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

Antelope Valley College Federal Allocation - CRF: \$538,262
Antelope Valley College State Allocation: \$660,723

2021-2022 Adopted Budget

The Adopted Budget was developed using assumptions in the Governor's Enacted Budget.

Extension of COVID-19 Emergency Conditions Allowance

The COVID-19 Emergency Conditions Allowance has been extended for fiscal year 2021-22 to protect districts from FTES declines. The FTES calculation for apportionment will be based on the FTES for fiscal year 2019-20 First Principal Apportionment (P1).

Student Centered Funding Formula Hold Harmless

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 in years without base reductions. (ECS 84750.4(h))

Deferrals Eliminated

Pay off of deferrals in full in July 2021 and August 2021.

Joint Analysis: Enacted Budget, July 13, 2021¹

On July 12, 2021, Governor Newsom signed the 2021 Budget Act. A joint analysis was issued on July 13, 2021 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).

Joint Analysis: Enacted Budget, July 13, 2021¹

Governor's Budget for Community Colleges focused on the following areas:

College Affordability – Expanded the Cal Grant Entitlement, expanded Zero-Textbook-Cost Pathways, support College Savings Accounts, Grants to Dislocated Workers, and Waiver of Enrollment Fees.

Student Needs – Retention and Enrollment Efforts, Emergency Grants to Students, Mental Health Services, Basic Needs Centers, Basic Needs, LGBTQ+Services, Student Housing, and Dual Enrollment.

Instruction, Academic Pathways, and Diversity, Equity & Inclusion – Investments in Faculty, Equal Employment Opportunity (EEO) Best Practices, Guided Pathways, Competency-based Education, and Instructional Modalities.

Workforce Development – Strong Workforce, Regional Partnerships, and Learning Aligned Employment.

Alignment Across Colleges and Systems – Common Course Numbering, Dual Admissions, and Learning Management System.

Other Actions – Deferred Maintenance and Technology-focused investments.

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

Source	2019-20	2020-21	2021-22	Change from 2020-21	Percent Change
General Fund	\$5,357	\$6,588	\$6,333	-\$255	-3.9%
Local property tax	3,226	3,327	\$3,535	\$208	6.3%
Totals*	\$8,583	\$9,915	\$9,868	-\$47	-0.5%

*Prior to calculating the community college share, funding for the Adult Education, Adults in Correctional Facilities, and K-12 Strong Workforce Programs, as well as transfer to the Public School System Stabilization Account, are excluded from the total.

Student Centered Funding Formula – Continue implementation and increases COLA.

Table 4: 2021-22 Student Centered Funding Formula Rates (rounded)

Allocations	2020-21 Rates	2021-22 Rates	Change From 2020-21	Percent Change
Base Credit*	\$4,009	\$4,212	\$203	5.07%
Supplemental Point Value	948	996	48	5.07%
Student Success Main Point Value	559	587	28	5.07%
Student Success Equity Point Value	141	148	7	5.07%
Incarcerated Credit*	5,622	5,907	285	5.07%
Special Admit Credit*	5,622	5,907	285	5.07%
CDCP	5,622	5,907	285	5.07%
Noncredit	3,381	3,552	171	5.07%

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. In 2019-20, rates were calculated for the various 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.

Table 5: California Community Colleges Funding by Program^a (In Millions)

Program	2020-21 Revised	2021-22 Enacted	Change from 2020-21	Percent Change	Explanation of Change
Student Centered Funding Formula	\$7,502.5	\$7,927.0	\$424.5	5.7%	COLA, growth, and base adjustments
Deferrals--Student Centered Funding Formula and Student Equity and Achievement	-1,453.2	1,453.2	1,453.2	100.0%	Pay off the 2020-21 deferral
Deferred maintenance (one-time)	0.0	511.0	511.0	-	Adds one-time funding
Student Equity and Achievement Program	475.2	499.0	23.8	5.0%	Base adjustment
Strong Workforce Program	248.0	290.4	42.4	17.1%	Base adjustment
Student Success Completion Grant	159.0	162.6	3.6	2.3%	Adjust for revised estimate of recipients
Emergency financial assistance grants (one-time) ^b	100.0	150.0	50.0	50.0%	Adds one-time funding (from federal ARP funds)
Full-time faculty hiring	50.0	150.0	100.0	200.0%	Adds ongoing funding
Extended Opportunity Programs and Services (EOPS)	115.9	135.9	20.0	17.3%	Adds ongoing funding and 1.7% COLA
Disabled Students Programs and Services (DSPS)	124.3	126.4	2.1	1.7%	1.7% COLA
Support zero-textbook-cost degrees (one-time)	0.0	115.0	115.0	-	Adds one-time funding
Part-time faculty office hours	12.2	112.2	100.0	819.7%	Adds ongoing funding of \$10 million (and \$90 million one-time in 2021-22)
Retention and enrollment (one-time) ^b	20.0	100.0	80.0	400.0%	Adds one-time funding
Basic needs for food insecurity (one-time)	0.0	100.0	100.0	-	Adds one-time funding

Table 5: California Community Colleges Funding by Program^a (In Millions) continued

Program	2020-21 Revised	2021-22 Enacted	Change from 2020-21	Percent Change	Explanation of Change
Financial aid administration ^b	78.7	74.3	-4.4	-5.6%	Adjust for revised estimates of fee waivers and removal of one-time funding. Includes \$3.1 million one-time to support CalFresh application that was part of SB 85 Immediate Action Budget
California College Promise (AB 19)	81.4	72.5	-8.9	-10.9%	Adjust for revised estimates of first-time, full-time students
College-specific allocations ^c	0.0	67.9	67.9	-	Adds one-time funding
Integrated technology	41.9	65.5	23.6	56.3%	Augmentation for CENIC, online education infrastructure, CCC Registry, and library services platform
Adult Education Program – Community College Districts ^c	62.0	65.0	3.0	4.8%	COLA
Apprenticeship (community college districts)	43.6	60.1	16.5	37.8%	Adjusts for revised estimate of related supplemental instruction hours and adds ongoing funding
Guided Pathways implementation (one-time)	0.0	50.0	50.0	-	Adds one-time funding
CalWORKs student services	46.9	47.7	0.8	1.7%	1.7% COLA
Mandates Block Grant and reimbursements	33.4	33.7	0.3	0.9%	Revised enrollment estimates and 1.7% COLA; funded at \$30.67
Student mental health services	0.0	30.0	30.0	-	Adds ongoing funding
Basic needs centers	0.0	30.0	30.0	-	Adds ongoing funding
Institutional effectiveness initiative	27.5	27.5	0.0	-	
Part-time faculty compensation	24.9	24.9	0.0	-	
Online education initiative	23.0	23.0	0.0	-	
Economic and Workforce Development	22.9	22.9	0.0	-	
NextUp (foster youth program)	20.0	20.0	0.0	-	
EEO best practices (one-time)	0.0	20.0	20.0	-	Adds one-time funding
Workforce investment initiatives with CWDB (one-time)	0.0	20.0	20.0	-	Adds one-time funding

Table 5: California Community Colleges Funding by Program^a (In Millions) continued

Program	2020-21 Revised	2021-22 Enacted	Change from 2020-21	Percent Change	Explanation of Change
Culturally competent professional development (one-time)	0.0	20.0	20.0	-	Adds one-time funding
Cooperative Agencies Resources for Education (CARE)	16.8	19.0	2.2	13.2%	Adds ongoing funding and 1.7% COLA
California Online Community College (Calbright College) ^d	15.0	15.0	0.0	-	
Nursing grants	13.4	13.4	0.0	-	
Lease revenue bond payments	12.8	12.8	0.0	-	
Dreamer Resource Liaisons	5.8	11.6	5.8	100.0%	Adds ongoing funding
Mathematics, Engineering, Science Achievement (MESA)	2.5	10.7	8.2	323.0%	Adds ongoing funding
Rising Scholars Network	0.0	10.0	10.0	-	Adds ongoing funding
Competency-based education (one-time)	0.0	10.0	10.0	-	Adds one-time funding
LGBTQ+ support (one-time)	0.0	10.0	10.0	-	Adds one-time funding
Common course numbering (one-time)	0.0	10.0	10.0	-	Adds one-time funding
Immigrant legal services through CDSS	10.0	10.0	0.0	-	
Veterans Resource Centers	10.0	10.0	0.0	-	
Puente Project	2.0	9.3	7.3	369.0%	Adds ongoing funding
Student Housing Program	9.0	9.0	0.0	-	
Umoja	2.6	7.5	4.9	190.0%	Adds ongoing funding
Foster Parent Education Program	5.7	5.7	0.0	-	
AB 1460 implementation (one-time)	0.0	5.6	5.6	-	Adds one-time funding
Community college law school initiative	0.0	5.0	5.0	-	Adds one-time funding
Childcare tax bailout	3.6	3.7	0.1	1.7%	1.7% COLA
Equal Employment Opportunity Program	2.8	2.8	0.0	-	
Instructional Materials for Dual Enrollment (one-time)	0.0	2.5	2.5	-	Adds one-time funding
Middle College High School Program	1.8	1.8	0.0	-	
Academic Senate for Community Colleges	1.7	1.7	0.0	-	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	0.1	1.4	1.3	1300.0%	Adds ongoing funding
Transfer education & articulation projects	0.7	0.7	0.0	-	

Table 5: California Community Colleges Funding by Program^a (In Millions) continued

Program	2020-21 Revised	2021-22 Enacted	Change from 2020-21	Percent Change	Explanation of Change
Fiscal Crisis and Management Assistance Team (FCMAT)	0.6	0.6	0.0	-	
Part-time faculty health insurance	0.5	0.5	0.0	-	
COVID-19 Response Block Grant (one-time)	120.0	0.0	-120.0	-100.0%	Removes one-time funding
Total	\$8,097.5	\$12,808.0	\$4,710.5	58.2%	

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

^b The Immediate Action Package implemented in February 2021 through SB 85 included \$100 million for emergency financial grants for students, \$20 million to support retention and enrollment strategies, and \$3 million for financial aid administration to support student applications for CalFresh. The funding for emergency financial assistance grants was allocated from federal ARP funds, while the funds for retention and financial aid administration were state Proposition 98 funds. The same sources of funds apply for the 2021-22 allocations.

^c Amounts represent share ultimately received by California Community College districts. For the overall adult education program in 2021-22, \$432 million (77%) is distributed through school district fiscal agents or funded directly to school districts and K-12 agencies, and \$128 million (23%) is distributed by community college district fiscal agents or funded directly to community college districts.

^d Budget Act continued funding for Calbright College, but includes language stating that any legislation that eliminates the college will be binding (such as AB 1432; this bill was passed by the Assembly in May 2021 but the Senate canceled a scheduled hearing of the bill; it could still come up for a hearing in the next legislative cycle).

* Includes 15 college-specific allocations as prescribed in statute.

Capital Outlay - Antelope Valley College Gymnasium Renovation is included in the Governor's Capital Outlay Projects.

Capital Outlay - Table 6: Governor's Proposed Capital Outlay Projects

District, College	Project	2021-22 State Cost	2021-22 Total Cost	All Years State Cost	All Years Total Cost
CONTINUING PROJECTS					
Antelope Valley, Antelope Valley College	Gymnasium Renovation	11,510,000	18,595,000	12,379,000	20,334,000

Pension -Table 8: Planning Factors for Proposed 2021-22 Budget

Factor	2019-20	2020-21	2021-22
Cost-of-living adjustment (COLA)	3.26%	0.00%	5.07%
Base reductions	0.00%	-8.00%	0.00%
State Lottery funding per FTES	\$221.87	\$223.54	TBD
Mandates Block Grant funding per FTES	30.16	30.16	30.67
RSI reimbursement per hour	6.45	6.44	6.44
Financial aid administration per College Promise Grant	0.91	0.91	0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	22.67%	20.70%	22.91%
State Teachers' Retirement System (CalSTRS) employer contribution rates	17.10%	16.15%	16.92%

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. Priority should be given in completely funding the District's OPEB. The District is investing \$387,113 each year into the trust. The District also has a pay-as-you-go of approximately \$500,000. Investing fully into the trust would free up these amounts in the general unrestricted fund. The trust would be paying the annual cost of the retiree benefits.

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

Other Information continued

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.

Minimum Wage - The Fair Wage Act of 2016 was passed that increased the hourly minimum wage over the next four (4) years, starting at \$10.50 effective January 1, 2017 and then increasing to \$11 beginning January 1, 2018. Minimum wage will increase \$1 per hour per year stopping at \$15 per hour on January 1, 2022.

The 2021-2022 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 2021-2022 Adopted Budget

Below is the budget development plan and participatory governance meetings:

Task Name	Start	Finish
2021-2022 Budget Development Calendar as of	Mon 10/12/20	Wed 10/6/21
Non-Personnel College Budget Call	Wed 10/28/20	Mon 1/18/21
Budget Committee Budget Call Review	Wed 10/28/20	Wed 10/28/20
Annual Budget Committee Goal Setting	Wed 10/28/20	Wed 10/28/20
Strategic Planning Committee Budget Call Review	Wed 11/4/20	Wed 11/4/20
Budget Call Issue Date & Due Date	Tue 11/10/20	Mon 1/18/21
Resource Allocation Training	TBD	TBD
Personnel Prioritization	Mon 10/12/20	Fri 1/8/21
Faculty Prioritization List	Mon 10/12/20	Fri 1/8/21
CMS & Administrator Prioritization List	Mon 10/12/20	Fri 1/8/21
Classified Prioritization List	Mon 10/12/20	Fri 1/8/21
2019-2020 Audit Presentation to the Board of Trustees	Mon 1/11/21	Mon 1/11/21
Governor's 2021-2022 Budget Released	Fri 1/15/21	Fri 1/15/21
Tentative Budget Development	Mon 1/18/21	Mon 6/21/21
Other Funds Budget Call Issued	Mon 2/15/21	Fri 3/19/21
Restricted/Grant Budget Call Issued	Mon 2/15/21	Fri 3/19/21
2020-2021 Recalculation Issued (R1)	Fri 2/26/21	Fri 2/26/21
2020-2021 First Principle Apportionment Issued (P1)	Fri 2/26/21	Fri 2/26/21
Business Services compiles New Resource Requests	Mon 1/18/21	Wed 1/20/21
Resource Requests sent to BC Members prior to meeting	Wed 1/25/21	Wed 1/25/21
Budget Committee Reviews Scores Resource Requests	Wed 1/27/21	Fri 3/19/21
Deadline for BC to Score Requests	Fri 3/19/21	Fri 3/19/21
Budget Committee reviews scoring results	Wed 3/24/21	Wed 3/24/21
Budget Committee Joint Meeting with Strategic Planning	Wed 4/28/21	Wed 4/28/21
Budget Committee sends Recommendations to Exec	Fri 4/30/21	Fri 4/30/21
Executive Council Reviews Recommendations	Mon 5/3/21	Mon 5/3/2021
Tentative Budget Presented to Administrative Council	Tue 5/25/21	Tue 5/25/21
Final List to Budget Committee	Wed 5/26/21	Wed 5/26/21
Tentative Budget Presented to Budget Committee	Wed 5/26/21	Wed 5/26/21
Report on Accomplishments of 2020-2021 Goals	Wed 5/26/21	Wed 5/26/21
Budget sent to President's Office	Fri 5/28/21	Fri 5/28/21
Tentative Budget Presented to Strategic Planning	Wed 6/2/21	Wed 6/2/21
Board of Trustees Approves Tentative Budget	Mon 6/14/21	Mon 6/14/21
Memos to Requestors issued for Resource Allocation	Mon 6/21/21	Mon 6/21/21
Governor's May Revision	Fri 5/14/21	Fri 5/14/21
2020-2021 Second Principle Apportionment Issued (P2)	Fri 6/25/21	Fri 6/25/21
State Budget Enacted	Thu 7/1/21	Thu 7/1/21
2021-2022 Advanced Apportionment Issued (AD)	Fri 7/30/21	Fri 7/30/21
2021-2022 Chancellor's Office Budget Workshop	Fri 8/13/21	Fri 8/13/21
Adopted Budget Development	Tue 8/10/21	Wed 10/6/21
2020-2021 Unaudited Actuals Available	Mon 8/9/21	Mon 8/9/21
Adopted Budget Presented to Budget Committee	Wed 8/25/21	Wed 8/25/21
Final Adopted Budget sent to President's Office	Fri 8/27/21	Fri 8/27/21
Adopted Budget Presented to Strategic Planning	Wed 9/1/21	Wed 9/1/21
Board of Trustees Adopts the Budget	Mon 9/13/21	Mon 9/13/21
Budget Committee Review for Process Improvement	Wed 9/22/21	Wed 9/22/21
Budget Committee Joint Meeting with Strategic Planning	Wed 10/6/21	Wed 10/6/21

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

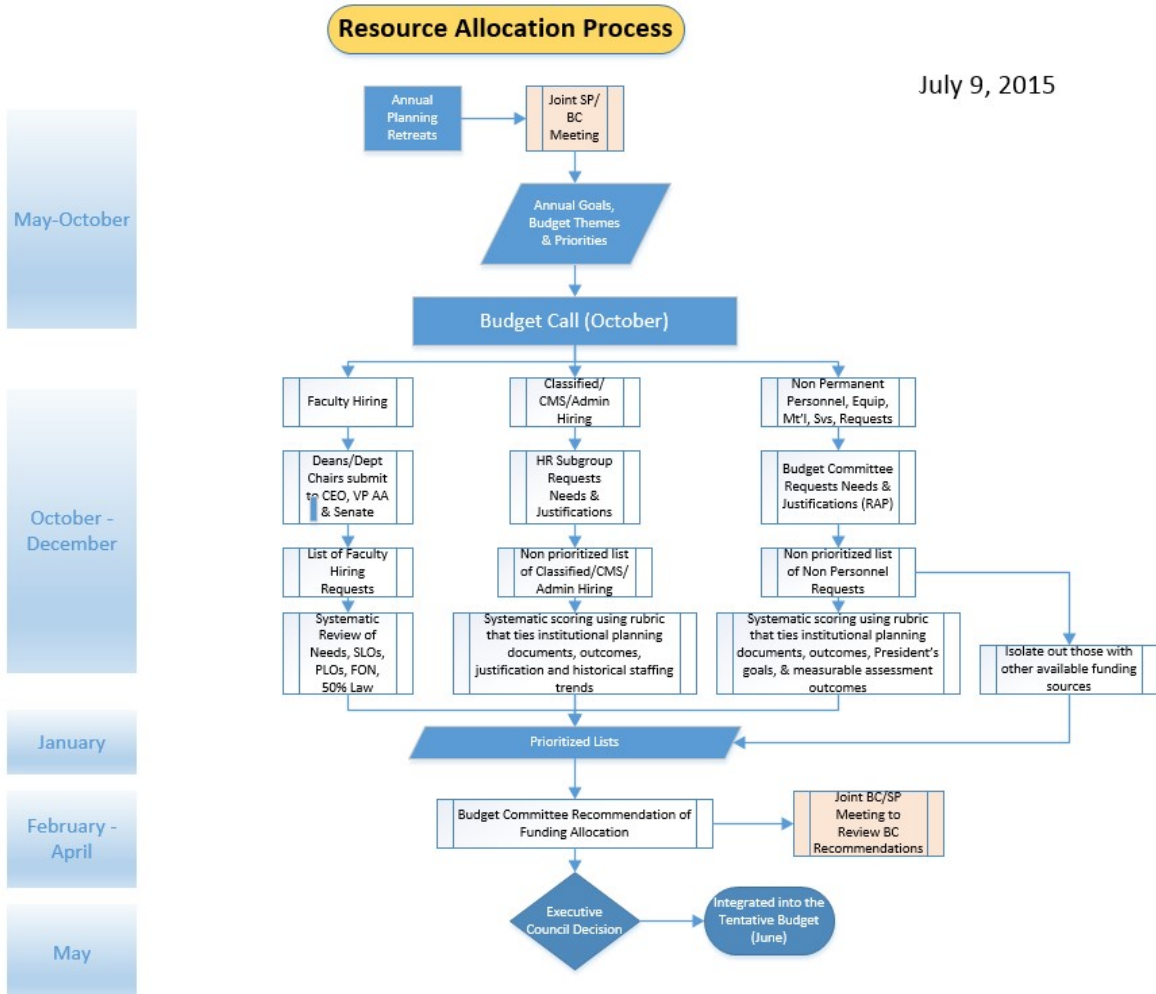
Linking the Strategic Plan and the Budget continued

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.

July 9, 2015



2021-2022 Positions Resource Allocation Process for Faculty

The faculty prioritization process took place in late fall 2020, thus allowing for the hiring process to begin in January 2021 for faculty assignment beginning fall 2021. Positions were requested from Deans, after collaboration with division faculty, and then ranked by the Superintendent/President.

The hiring list is:

1. Psychology
2. Nursing
3. Computer Applications Cybersecurity
4. Engineering
5. Child/Family Education

Included in the faculty prioritization memo from the President's Office to the Academic Senate on January 15, 2021 was the approval for the hiring of two biology instructors with specialties in Anatomy and Physiology due to retirements in that area.

In addition to this memo, there were two adjunct biology instructors that were hired as tenure track faculty, replacements in the areas of software/computer applications, automotive engineering, Firefighter Academy and Firefighter Wildland Fire Academy/Technology.

2021-2022 Resource Allocation Process for Classified & Confidential, Management & Supervisory (CMS) Positions

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 will make changes based on current needs of the District. Subgroup prioritization totals are as follows:

2021-2022 Hr Subgroup Prioritization Totals	Total	
NON-CMS		
Videographer/Photographer Marketing Dept. 100% Funding	315	1
Maintenance Asst. Facilities 50% Funding	310	2
Instructional Assist. AFAB 100% Funding	309	3
Nursing Lab Technician, Health & Safety Sciences 100% Funding	303	4
Custodian I Facilities 100% Funding	282	5
Activities Coordinator Of Student Engagement 100% Dist Fund Student Serv.	262	6
Lab Technician/Film & Television,Photography... 100% Funding	260	7
Accountant Grants 100% Fiscal Services	259	8
Clerical III 100% Dist Funding Student Services	241	9
Restricted Funds		
Activities Coordinatord of Dreamers Center Categorical Funds Student Serv.	150	1
Technical Analysis Categorical Funds Student Services	130	2
Director of Basic Needs Categorical Funded Student Services	130	2
Program Specialist for the Dreamer Ctr Categorical Funds Student Serv	100	3
Activities Coordinator for First Year Experience Categorical Fund Student Serv.	100	3
Cares Act Funds		
HR Tech - COVID-19 CARES ACT Funding		1
CMS		
Human Resources Technician 100% Funding	279	1

For classified and CMS positions, the HR subgroup evaluated positions using a rubric that tied to institutional planning documents, program review, outcomes, prior year staffing and justifications. The rubric is as follows:

Positions Prioritization Rubric Fiscal Year 2021-22

Committee Member: _____

Review Date: _____

Division/Area of Position: _____

Requested Position title: _____


Scoring Area	Related Components	Scoring Rubric	Score
Area 1 2021-22 Staffing Support	Ranking based on 2020- 21 positions filled	Max 10 Points: <ul style="list-style-type: none"> • 10 Pts: No positions funded for 2020-21 • 7 Pts: >0 to 1 position funded • 5 Pts: >1 to 2 positions funded • 3 Pts: >2 positions funded 	
Area 2 Prioritization Rank	Reflects Internal Ranking	Max 10 Points: <ul style="list-style-type: none"> • 10 Pts: Ranked 1 • 7 Pts: Ranked 2 • 4 Pts: Ranked 3 	
Area 3 Position Justification Narrative	Justification providing a succinct and compelling case for the requested position. Must include supportive language from the applicable planning documents.	Max 20 Points: <ul style="list-style-type: none"> • 20 Pts: The justification is complete and presents a compelling case for the position to be supported. • 15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported. • 10 Pts: The justification is partially complete and provides a limited case for supporting the position. • 5 Pts: The justification is significantly incomplete and lacks any substantive support for the position. 	


2021-2022 Resource Allocation Process for Ongoing and One-Time Funding Requests

The Budget Committee received ongoing and one-time funding requests for 2021-2022. These requests were evaluated using a rubric that tied to institutional planning documents, outcomes, prioritized institutional goals, the superintendent's goals and measurable 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
- Business
- Facilities Services
- Risk Management
- Student Life & Services
- Office of Human Resources
- Office of the President

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

			
Non-Permanent Staffing Prioritization Rubric			
Academic/Non-Operational Request			
Fiscal Year <u>2021-2022</u>			
Committee Member		Requested Resource	
Department		Date	
Scoring Area	Related Components	Scoring	Score
I: Planning Documents	- Program Review(PR)/ Annual Program Assessment (APA)	Max 30 Points:	
	- Action Plan	0 points: No demonstrated need supported by PR/APA	
	- Educational Master Plan/ 3- Year Strategic Plan		
	- Facilities Master Plan	15 points: Demonstrates need from Program by PR/APA	
	- Technology Plan		
	- Human Resources Plan		
	- Other planning documents	30 points: Demonstrates need from PR/APA and linked to Outcomes	
II: Alignment with Annual Institutional Goals	- Goals of the Educational Master Plan	Max 29 Points: Sum the points for all institutional goals that the request supports 7 points: Goal #1: Commitment to strengthen Institutional Effectiveness measures and practices 7 points: Goal #2: Increase efficient and effective use of all resources (2.1- Technology, 2.2-Facilities, 2.3-Human Resources & 2.4-Business Services) 5 points: Goal #3: Focus on utilizing proven instructional strategies that will foster transferable intellectual skills 3 points: Goal #4: Advance more students to college-level coursework (4.1- Develop and implement effective placement tools) 7 points: Goal #5: Align instructional programs to the skills identified by the labor market	
III. Alignment with President's Goals	- President's Goals	Max 21 Points: - 0 points if it does not support any of the goals - 11 points if it supports some of the goals - 21 points if it supports most of the goals *Supports successful preparation for mid-term report and full accreditation process *Supports the Guided Pathways Program *Supports completing facilities master plan build out of Measure AV projects *Supports a fully-integrated system of record continued implementation of all modules * Supports completion of a 10-year educational master plan supported by a 3-year strategic plan * Supports increasing all outcomes on the Student Success Scorecard/Vision for Success * Supports completely integrating class schedules that are sequenced for degree programs and supports student educational planning & completion * Supports completing a three-year integrated planning system that includes Strategic Plan, Facilities, Information Technology, Human Resources staffing, Marketing, Student Equity and Enrollment Management * Supports the new Palmdale Center expansion and Fox Field renovations to further workforce development support * Supports successfully increasing enrollment of the bachelor's degree program * Supports expanding participation and streamlining the participatory governance structure of the college	
IV. Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc)	- Outcomes Assessment	Max 20 Points: 0 points: No outcomes 10 points: Documented Measurable Outcome 20 points: Documented Measurable Outcome tied to SLO/PLO/ILO/OO	
		Total Points (Max 100):	
26-Oct-20			

			
Non-Permanent Staffing Prioritization Rubric			
Operational Request			
Fiscal Year 2021-2022			
Committee Member		Requested Resource	
Department		Date	
Scoring Area	Related Components	Scoring Rubric	Score
I: Planning Documents	- Program Review(PR)/ Annual Program Assessment (APA)	Max 30 Points:	
	- Action Plan	0 points: No demonstrated need supported by PR/APA	
	- Educational Master Plan/ 3- Year Strategic Plan		
	- Facilities Master Plan	15 points: Demonstrates need from Program by PR/APA	
	- Technology Plan		
	- Human Resources Plan		
	- Other planning documents	30 points: Demonstrates need from PR/APA and linked to Outcomes	
II. Alignment with Annual Operational/ Institutional Goals	- Operational/ Institutional Goals	Max 29 Points: Sum the points for all operational goals that the request supports 6 points: Maintaining Health/Safety 6 points: Ensuring Compliance 4 points: Enhancing Operational Support 5 points: EMP Goal #2- Efficient and Effective Use of Resources 4 points: Enhancing Community Partnerships 4 points: Enhancing Technology Support	
III. Alignment with President's Goals	- President's Goals	Max 21 Points: - 0 points if it does not support any of the goals - 11 points if it supports some of the goals - 21 points if it supports most of the goals *Supports successful preparation for mid-term report and full accreditation process *Supports the Guided Pathways Program *Supports completing facilities master plan build out of Measure AV projects *Supports a fully-integrated system of record continued implementation of all modules * Supports completion of a 10-year educational master plan supported by a 3-year strategic plan * Supports increasing all outcomes on the Student Success Scorecard/Vision for Success * Supports completely integrating class schedules that are sequenced for degree programs and supports student educational planning & completion * Supports completing a three-year integrated planning system that includes Strategic Plan, Facilities, Information Technology, Human Resources staffing, Marketing, Student Equity and Enrollment Management * Supports the new Palmdale Center expansion and Fox Field renovations to further workforce development support * Supports successfully increasing enrollment of the bachelor's degree program * Supports expanding participation and streamlining the participatory governance structure of the college	
IV. Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc)	- Outcomes Assessment	Max 20 Points: 0 points: No outcomes 10 points: Documented Measurable Outcome 20 points: Documented Measurable Outcome tied to SLO/PLO/ILO/OO	
		Total Points (Max 100):	
26-Oct-20			

The following is the result of the prioritization process for non-staffing requests. Funds have not been allocated at this time. If funding is available at the time of adopted budget, the report will be included in the Exhibit A of the budget narrative.



Master List Report

Fiscal Year: Select a Report Type

Dept/Division	Priority	Description	Amount	Org	Account	Program	Funded	Source	Score
Risk Management	1	Water Lead Sampling for Child Development Center	8000.00	11032	5100	679900			1075
Risk Management	6	Sample airborne exposures of various M&O job tasks	20100.00	11032	5100	679900			1075
Facilities Services	4	ELECTRONIC LOCK UPGRADE	100,000.00	14505	6100	710000			1072
Risk Management	7	Group Dynamics Action-Planning Workshop and Table Top w/Field Exercise for Incident Command Staff	29500.00	11031	5100	679900			1033
Facilities Services	3	NEW BOOM LIFT	80,000.00	14505	6100	710000			1023
Facilities Services	1	NEW TE7 BOILER	90,000.00	14505	6100	710000			1009
Office of Human Resources / Payroll	2	COVID-19 Screening Stations	50,000	11030	6400	673000			986
Risk Management	5	Ergonomic Equipment increase in funding	15000.00	11033	4500	676990			953
IERP / Library Services	2	Tableau Maintenance and Licensing	7,500	11100	5310	612000			919
IERP / Library Services	1	Library Services Platform (LSP)	30,000	27106	3006	120000			913
Office of Human Resources / Payroll	1	COVID-19 Reporting Temporary Employee	85,000	11030	2320	673000			867
IERP / Library Services	4	Library Renovationj	100,000	27104	5306	120000			851
IERP / Library Services	3	Funding for Print Books	100,000	27106	3006	120000			801
Business Services	2	Need for an Electric Reach Truck, New	52,000	14020	6400	677000			750
IERP / Library Services	5	Additional new charger stations in library	10,000	27104	5006	120000			750
Office of the President	2	Legal references, guides, books and other legal reference material	5000	11025	4200	660000			648
Office of the President	3	Consulting Services	100,000	11025	5100	660000			581
Office of the President	1	Legal Billing Software and reference material	15000	11025	4400	660000			580

Budget System > Master List Report

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Support Departments

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Business Services

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Budget Committee

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Master List Report

Fiscal Year: Select a Report Type

Dept/Division	Priority	Description	Amount	Org	Account	Program	Funded	Source	Score
Facilities Services	2	NEW PARKING LOT TICKET MACHINES	22,000.00	14505	6100	710000			1092
Risk Management	4	Asbestos & Lead Awareness Training and Confined Space Entry Training for employees who could come in	8000.00	11032	5100	679900			1075
Risk Management	2	Quarterly Safety Inspections of all 3 District Locations & Annual Hazardous Materials Inspection	17,818.00	11032	5100	679900			1047
Student Life & Services	1	Funding to Sustain the Dreamers Center beyond the end of CA Catalyst Fund Grant, ends 6-30-21	122,260	62423	xxxx	696500			1043
Risk Management	3	Emergency Management Training for all new FT employees & all instructors	11250.00	11031	5100	679900			988
Facilities Services	5	PARKING LOT REPAIRS	120,000.00	14505	6100	710000			979
Business Services	1	Contract Management Software	\$40,000 - \$60,000	14020	5310	677000			832

Budget System > Master List Report

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Support Departments

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¹ Joint Analysis: Enacted Budget, July 13, 2021, 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 SUMMARY***

2021-2022 Antelope Valley College Adopted Budget

2020-2021 Estimated Actuals										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	<i>General Fund</i>									
10	Unrestricted	26,052,659	84,847,805	71,661,512	39,238,953	(20,127,100)	13,186,293	19,111,853	26.7%	34.00%
13 & 14	Restricted	1,340,689	35,493,142	35,617,766	1,216,065		(124,624)			16.90%
21	Bond Interest & Redemption	22,956,288	17,231,166	19,919,201	20,268,253		(2,688,035)			9.45%
41	Capital Outlay Fund	1,646,826	3,189,761	3,329,974	1,506,613		(140,213)			1.58%
42	Revenue Bond Construction	150,141,817	1,175,289	49,327,728	101,989,378		(48,152,439)			23.40%
51	Enterprise Operations/Auxiliary Services	541,293	889,440	267,126	1,163,606		622,313			0.13%
33	Child Development Center	295,144	705,689	708,814	292,019		(3,125)			0.34%
72	Student Rep	369,853	60,157	675	429,335		59,482			0.00%
74	Financial Aid	1,082,419	29,631,858	29,553,493	1,160,783		78,364			14.02%
75	Scholarships & Loan	32,715	379,558	379,553	32,720		5			0.18%
Antelope Valley College Budget			173,603,865	210,765,843			(37,161,978)			100.00%

2021-2022 Adopted Budget										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	<i>General Fund</i>									
10	Unrestricted	19,111,853	85,994,129	87,344,123	17,761,859	(1,000,000)	(1,349,994)	16,761,859	19.2%	29.26%
13 & 14	Restricted	1,216,065	83,145,305	83,145,305	1,216,065		-			27.85%
21	Bond Interest & Redemption	20,268,253	15,950,494	20,951,840	15,266,907		(5,001,346)			7.02%
41	Capital Outlay Fund	1,506,613	1,899,028	2,140,264	1,265,376		(241,236)			0.72%
42	Revenue Bond Construction	101,989,378	1,306,495	64,077,139	39,218,733		(62,770,644)			21.47%
51	Enterprise Operations/Auxiliary Services	1,163,606	-	-	-		-			0.00%
33	Child Development Center	292,019	823,158	823,158	292,019		-			0.28%
72	Student Rep	429,335	36,640	36,640	429,335		-			0.01%
74	Financial Aid	1,160,783	39,566,024	39,556,574	1,170,233		9,450			13.25%
75	Scholarships & Loan	32,720	441,033	441,018	32,735		15			0.15%
Antelope Valley College Budget			229,162,306	298,516,061			(69,353,756)			100.00%

SECTION 3

***BUDGET SUMMARY
GENERAL FUND***

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND SUMMARY
RESTRICTED AND UNRESTRICTED
2021-2022 ADOPTED**

		2020-2021 Estimated Actuals	2021-2022 Adopted Budget
BEGINNING FUND BALANCE		27,393,349	40,455,018
REVENUE			
8100-8200	Federal	22,328,115	54,608,334
8600-8700	State	85,792,183	101,322,750
8800	Local	12,220,650	13,208,349
Total Revenue		120,340,948	169,139,434
REVENUE PLUS BEGINNING FUND BALANCE		147,734,297	209,594,453
EXPENDITURES			
1100-1400	Academic Salaries	33,698,138	37,136,915
2100-2400	Classified Salaries	21,300,357	23,586,614
3100-3800	Benefits	18,322,181	22,193,214
4100-4700	Supplies	4,910,331	5,277,104
5100-5800	Other Operating Costs	10,446,560	15,344,488
6100-6700	Capital Expenditures	2,337,303	2,829,656
Total Expenditures		91,014,870	106,367,992
7100-7900	Other Outgo	16,264,408	64,121,436
Total Expenditures & Other Outgo		107,279,278	170,489,428
Ending Fund Balance		40,455,018	39,105,025
Surplus/Deficit		13,061,670	(1,349,994)

SECTION 4

***BUDGET DETAIL
GENERAL FUND***

**ANTELOPE VALLEY COLLEGE
SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED
2021-2022 ADOPTED BUDGET**

		2020-2021 Estimated Actual	2021-2022 Adopted Budget
REVENUE			
FEDERAL REVENUE			
8121	Federal College Work Study	234,408	216,339
8122	FISAP	-	85,905
8123	CARES Act MSI	162,743	-
8124	HEERF II - MSI	1,149,264	-
8125	ARP HEERF III	-	37,959,098
8127	ARP HEERF III	13,989	1,942,900
8135	Teacher Acceleration Preparation Program	148,371	596,880
8140	Tanf - Federal (50%)	78,535	78,000
8146	CRRSA AB82 Stipend	-	19,425
8147	CRRSA AB82 Stipend ACA	-	971
8148	HEERF II	10,811,188	10,771,308
8151	CARES Act	6,992,011	-
8159	PELL Admin. Allowance	71,040	18,575
8160	Interest Income - Fed	3,712	3,712
8170	Vocation Technical Education	591,497	643,474
8182	Title V Cooperative	789,420	1,023,773
8183	Air Force Research Lab	367,603	277,352
8192	COVID-19 Respns Block Grant	196,682	-
8193	Foster Parenting - Federal	41,513	46,210
8201	Title V Second Year Experience	382,941	599,938
8203	Trio Grant	263,335	294,725
8260	Misc Federal Income	114	-
8290	Misc Federal Income	29,751	29,751
TOTAL FEDERAL REVENUE		22,328,115	54,608,334

**ANTELOPE VALLEY COLLEGE
SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED
2021-2022 ADOPTED BUDGET**

		2020-2021 Estimated Actual	2021-2022 Adopted Budget
STATE REVENUE			
8600	State Revenues	-	-
8602	Hunger Free Campus	49,323	-
8604	California Campus Catalyst Fund	128,736	1,205
8605	Financial Aid Technology	32,292	203,174
8606	Mental Health Support	150	33,177
8607	Teacher Preparation Program	11,437	3,563
8611	Basic Skills	194,952	1,247,315
8612	Calif Apprenticeship Initiative CAI	0	400,000
8615	Enrollment Fee Financial Asst.	195,751	195,796
8616	BFAP Administration	588,051	591,596
8618	California College Promise	557,007	866,967
8622	Veteran's Resource Center	1,103	204,109
8623	Guided Pathways	401,802	1,328,576
8624	EOPS	965,588	977,590
8625	CARE	275,140	254,897
8626	Disabled Student Progr Svcs	998,152	1,010,620
8627	CalWorks	897,364	1,341,605
8628	Student Success & Support (SSSP) Credit	3,600,106	4,194,373
8631	DPSS CalWorks	211,500	189,070
8632	Strong Workforce Development 60% District Share	1,685,957	3,442,298
8637	Strong Workforce Development 40% Region Share	785,667	1,779,447
8635	Nursing Enrollment	153,902	279,244
8638	Student Equity	587,155	3,861,133
8640	Tanf - State (50%)	78,535	78,000
8641	Job Developer	112,547	346,187
8644	Quality Improvement Grant	9,000	8,984
8646	Classified Professional Development	-	50,763
8647	Rapid Rehousing	76,105	1,390,273
8648	Cal Fresh	-	43,966
8655	Instructional Block Grant	102,556	220,712
8657	Staff Diversity	16,031	69,875
8662	Cal OES State	9,244	169,009
8663	Foster Parent Training Program - State	65,617	71,750
8666	Undocumented Resources Liaisons	-	162,219
8668	CA Prison Incarcerated Students	27,981	-
8682	State Lottery Proceeds-Prop 20	235,319	1,529,946
8687	Puente Program	5,295	24,705
8688	Retention & Enrollment Outreach		160,003
8694	COVID -19 Response Block Grant State	11,748	648,975
8610	General Apportionments	51,845,560	55,534,350
8613	Full Time Faculty Hiring	471,536	1,441,842
8630	Education Protection Account (EPA)	17,875,868	14,512,460
8670	State Tax Subventions	29,011	29,011
8681	State Lottery Proceeds - Reg	1,885,511	1,819,703
8685	Mandated Cost Reimbursement	327,080	327,080
8691	Adjunct Faculty Parity	235,983	235,419
8692	Adjunct Office Hours	49,185	40,500
8693	Adjunct Health Costs	1,337	1,265
TOTAL STATE REVENUE		85,792,184	101,322,750

**ANTELOPE VALLEY COLLEGE
SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED
2021-2022 ADOPTED BUDGET**

		2020-2021 Estimated Actual	2021-2022 Adopted Budget
LOCAL REVENUE			
8811	Tax Allocation, Secured Roll	7,089,780	7,634,898
8812	Tax Allocation, Supp. Roll	140,231	140,231
8813	Tax Allocation, Unsecured Roll	241,816	241,816
8816	Prior Years Taxes	(10,786)	(10,786)
8818	Delinq Taxes (Redevelop Apport. Offset)	46,925	45,987
8819	AB1290 (Redevelopment Apport. Offset)	657,415	651,326
8832	SOAR/Other Fee Waivers Conta Acct	(292,355)	(292,355)
8838	Student Bad Debt Write Off Contra Acct.	-	-
8839	Final Student Write Off Contra Acct.	(139,059)	(139,059)
8850	AVC Facilities Rental	-	-
8851	CSUB Facilities Rental	10,000	10,000
8860	Interest and Investment Income	244,251	182,693
8868	Bachelor's Degree Pilot Program Tuition	75,096	75,096
8872	Community Service & CCD Classes	25,015	105,240
8873	BOGG Fee - Waiver Contra Account	(7,881,678)	(7,881,678)
8874	Enrollment	10,737,308	10,737,308
8876	Student Health Service	-	934,073
8877	Instructional/Lab Fees	32,572	32,572
8879	Transcript Charges	301	301
8880	Nonresident Tuition	510,490	510,490
8881	Parking Services-Public Transp	3,618	150,000
8885	Other Student Fees-Charges	-	-
8887	Audit Refunds/Challenges	4,205	4,205
8889	Library Book Fines	651	651
8890	Other Local Revenues	33,892	17,932
8893	Other Local Revenue Contracts	45,405	45,405
8894	Royalty Revenue	-	-
8896	Cash In Bank	(2,463)	75
8898	Events Local Revenue	11,929	11,929
8980	Incoming Transfers	23,880	-
8981	Interfund Xfers - In	612,212	-
TOTAL LOCAL REVENUE		12,220,650	13,208,349
GRAND TOTAL REVENUE		120,340,949	169,139,434

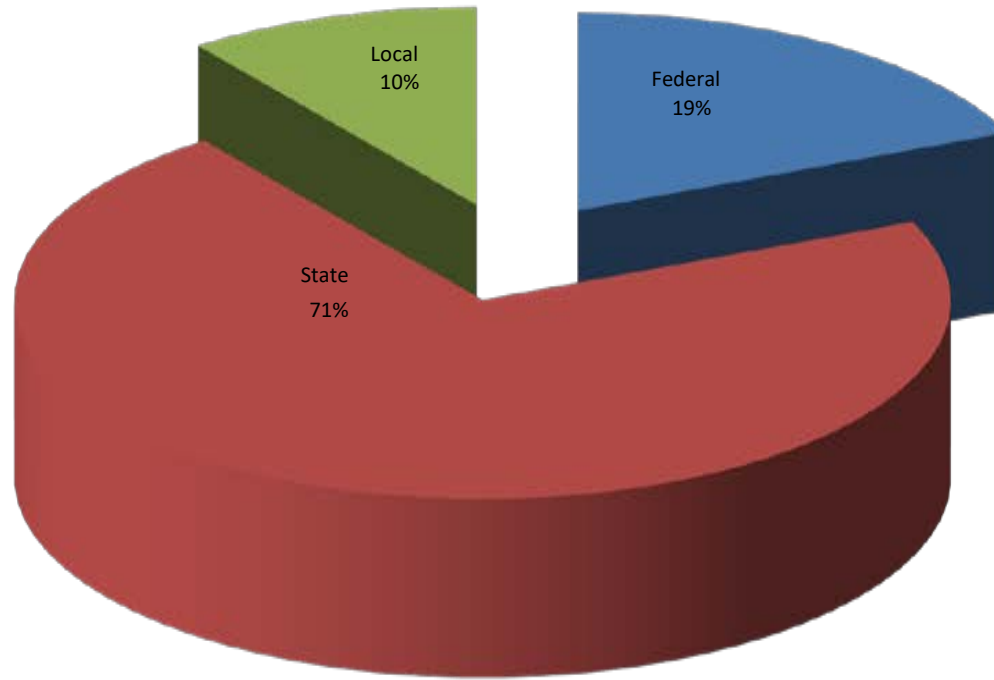
**ANTELOPE VALLEY COLLEGE
SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED
2021-2022 ADOPTED BUDGET**

		2020-2021 Estimated Actual	2021-2022 Adopted Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Instructor Salaries	14,565,079	16,094,904
1200	Educational Administrators	5,469,742	6,168,972
1300	Adjunct, Teaching	11,653,004	13,825,686
1400	Other, Non-teaching	2,010,314	1,047,353
	TOTAL ACADEMIC SALARIES	33,698,138	37,136,915
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	18,340,065	19,266,112
2200	Regular, Instr. Aides	1,081,473	1,264,744
2300	Hourly, Non-Instr.	1,826,695	2,801,427
2400	Hrly, Instr. Aides	52,125	254,331
	TOTAL CLASSIFIED SALARIES	21,300,357	23,586,614
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	3,969,236	5,467,570
3200	PERS	4,061,172	4,583,692
3300	OASDI	2,142,435	2,194,936
3400	Health & Welfare	7,319,856	8,678,561
3500	Unemployment Ins.	30,455	315,811
3600	Workers' Comp.	799,028	952,644
3800	Alternative Retirement Plan	-	-
	TOTAL EMPLOYEE BENEFITS	18,322,181	22,193,214
4000	SUPPLIES		
4100	Textbooks	25,281	21,000
4200	Books & Other Reference Mat'l	75	-
4300	Instructional Materials & Supplies	3,155,222	2,761,803
4400	Software	270	4,617
4500	Non-Instructional Supplies/Equip	1,703,998	2,438,331
4600	Transportation Supplies	25,486	51,353
4700	Food Supplies	-	-
	TOTAL SUPPLIES	4,910,331	5,277,104

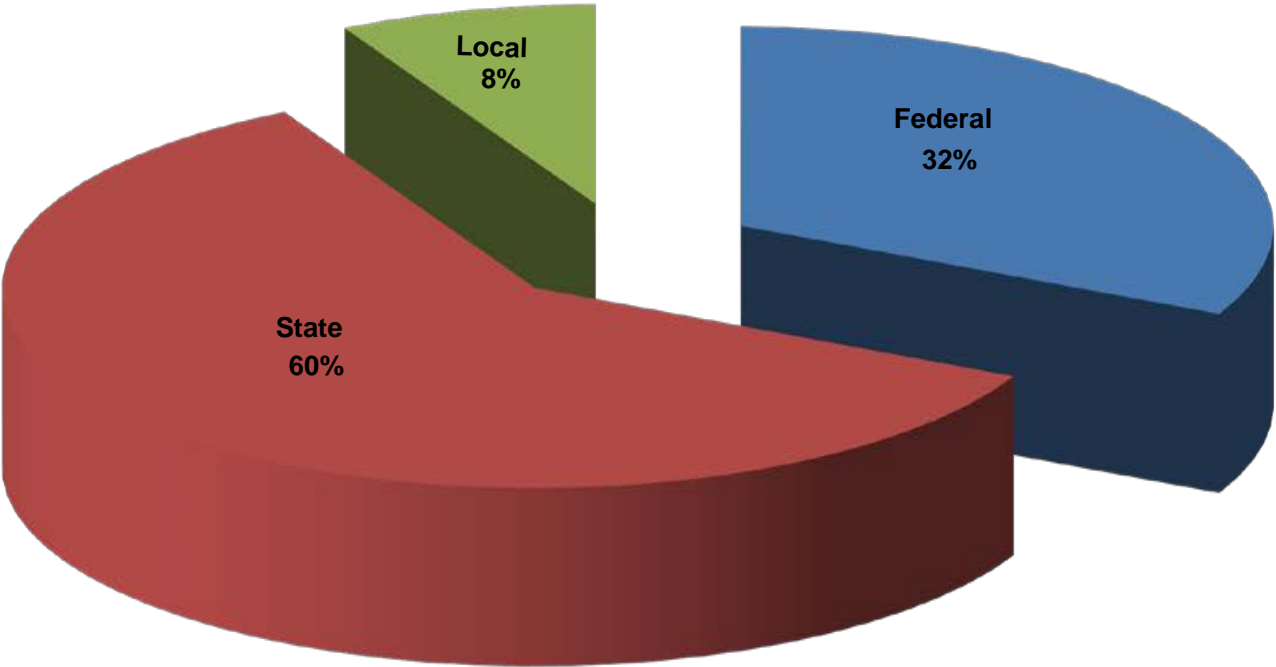
**ANTELOPE VALLEY COLLEGE
SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED
2021-2022 ADOPTED BUDGET**

		2020-2021 Estimated Actual	2021-2022 Adopted Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	1,576,268	2,732,537
5200	Conferences & Travel	88,470	855,440
5300	Dues & Memberships	1,773,212	2,583,140
5400	Insurance	758,545	819,764
5500	Utilities	1,641,797	2,275,184
5600	Rentals & Repairs	857,868	1,706,535
5700	Legal, Audit, Elections	684,030	906,291
5800	Other Services, Misc.	3,066,369	3,465,596
5900	Other Support	-	-
	TOTAL OTHER OPER EXP	10,446,560	15,344,488
6000 CAPITAL OUTLAY			
6100	Site Improvement	563	-
6200	Building & Improvements	1,075,180	827,574
6300	Library Books	155,162	181,373
6400	Equipment	1,106,398	1,820,709
6500	Replacement Equipment	-	-
	TOTAL CAPITAL OUTLAY	2,337,303	2,829,656
7000 OTHER OUTGO			
7100	Debt Retirement	-	-
7310	Interfund Transfers Out	1,183,523	387,160
7400	Other Transfers	173,394	2,048,444
7500	Student Grants & Payments	14,688,412	19,703,729
7600	Payments for Students	219,079	224,708
7900	Reserve for Expenditures	-	41,757,396
	TOTAL OTHER OUTGO	16,264,408	64,121,437
GRAND TOTAL EXPENDITURES		107,279,278	170,489,429
Surplus/Deficit		13,061,671	(1,349,995)

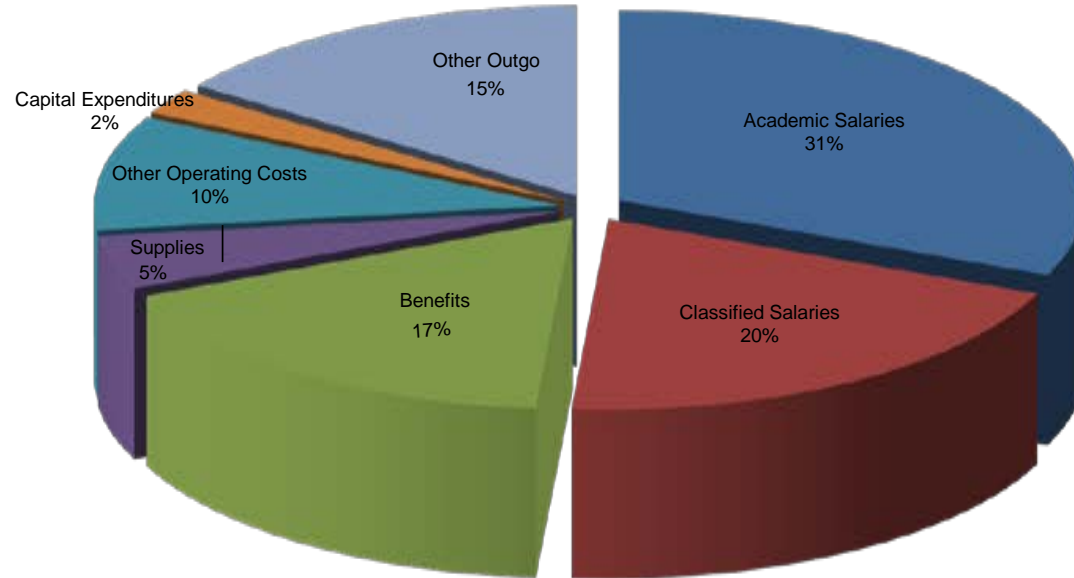
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ESTIMATED ACTUALS 2020-2021**



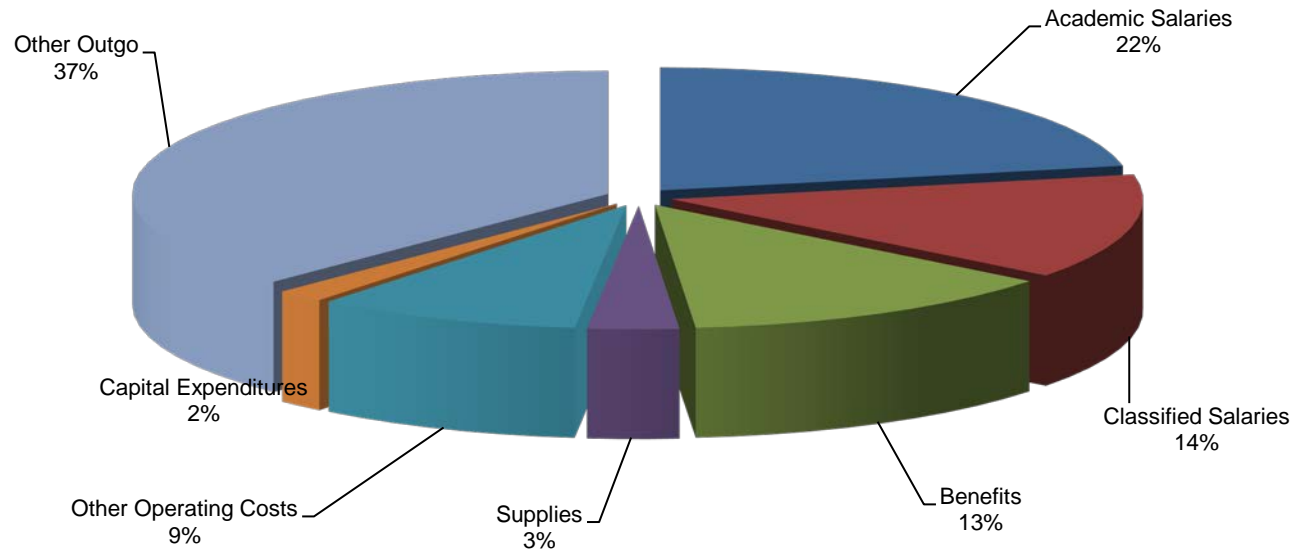
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ADOPTED BUDGET 2021-2022**



**ANTELOPE VALLEY COLLEGE
GENERAL FUND
EXPENDITURES ESTIMATED
ACTUALS 2020-2021**



**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES
ADOPTED BUDGET
2021-2022**



SECTION 5

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

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED SUMMARY
2021-2022 ADOPTED**

		2020-2021 Estimated Actuals	2021-2022 Adopted Budget
BEGINNING FUND BALANCE		26,052,659	19,111,853 *
REVENUE			
8100-8200	Federal	33,576	33,463
8600-8700	State	72,721,072	73,941,630
8800	Local	12,093,157	12,019,037
Total Revenue		84,847,805	85,994,129
REVENUE PLUS BEGINNING FUND BALANCE		110,900,465	105,105,982
EXPENDITURES			
1100-1400	Academic Salaries	29,996,868	34,981,012
2100-2400	Classified Salaries	16,422,811	19,153,701
3100-3800	Employee Benefits	15,650,597	19,847,821
4100-4700	Supplies	788,674	1,294,387
5100-5800	Other Operating Costs	8,319,925	11,082,767
6100-6700	Capital Expenditures	286,558	596,569
Total Expenditures		71,465,433	86,956,258
7100-7900	Other Outgo	196,079	387,865
Total Expenditures & Other Outgo		71,661,512	87,344,123
Ending Fund Balance		39,238,953	17,761,859
Surplus/(Deficit)		13,186,293	(1,349,994)
Assigned Aside for Categorical Salaries + Benes		(500,000)	(500,000)
Capital Projects Protection		(5,000,000)	-
DEI Initiatives & Training		(500,000)	-
IT Reserve		(500,000)	-
Leave Payoff		(750,000)	-
Reserve for Emergencies (AP 6305)		(500,000)	(500,000)
Reserve for OPEB Trust Fund		(6,000,000)	-
Reserve for Pension Stabilization (BP 6250)		(5,500,000)	-
Resource Allocation - One-Time		(877,100)	-
Unassigned Ending Fund Balance		19,111,853	16,761,859
Unassigned Reserve %		26.7%	19.2%

*Beginning Fund Balance After Assignments

SECTION 6

BUDGET DETAIL
GENERAL FUND-UNRESTRICTED

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL
2021-2022 ADOPTED**

	2020-2021 Estimated Actuals	2021-2022 Adopted Budget
UNASSIGNED BEGINNING FUND BALANCE	26,052,659	19,111,853 *
REVENUE		
FEDERAL REVENUE		
8160 Veteran's Education	3,712	3,712
8260 Interest Income - Fed	114	-
8290 Misc Federal Income	29,751	29,751
TOTAL FEDERAL REVENUE	33,576	33,463
STATE REVENUE		
8600 State Revenues	-	-
8610 General Apportionments	51,845,560	55,534,350
8613 Full Time Faculty Hiring	471,536	1,441,842
8630 Education Protection Account (EPA)	17,875,868	14,512,460
8660 Interest	-	-
8661 Unallocated Interest	-	-
8670 State Tax Subventions	29,011	29,011
8681 State Lottery Proceeds - Reg	1,885,511	1,819,703
8685 Mandated Cost Reimbursement	327,080	327,080
8691 Adjunct Faculty Parity	235,983	235,419
8692 Adjunct Office Hours	49,185	40,500
8693 Adjunct Health Costs	1,337	1,265
TOTAL STATE REVENUE	72,721,072	73,941,630
LOCAL REVENUE		
8811 Tax Allocation, Secured Roll	7,089,780	7,634,898
8812 Tax Allocation, Supp. Roll	140,231	140,231
8813 Tax Allocation, Unsecured Roll	241,816	241,816
8816 Prior Years Taxes	(10,786)	(10,786)
8818 Delinq Taxes (Redevelop Apport. Offset)	46,925	45,987
8819 AB1290 (Redevelopment Apport. Offset)	657,415	651,326
8832 SOAR/Other Fee Waivers Conta Acct	(292,355)	(292,355)
8838 Student Bad Debt Write Off Contra Acct.	-	-
8839 Final Student Write Off Contra Acct.	(139,059)	(139,059)
8850 AVC Facilities Rental	-	-
8851 CSUB Facilities Rental	10,000	10,000
8860 Interest and Investment Income	182,693	182,693
8861 Unallocated Interest	-	-
8868 Bachelor's Degree Pilot Program Tuition	75,096	75,096
8873 BOGG Fee - Waiver Contra Account	(7,881,678)	(7,881,678)
8874 Enrollment	10,737,308	10,737,308
8877 Instructional/Lab Fees	32,572	32,572
8879 Transcript Charges	301	301
8880 Nonresident Tuition	510,490	510,490
8881 Parking Services-Public Transp	-	-
8885 Other Student Fees-Charges	-	-
8887 Audit Refunds/Challenges	4,205	4,205
8889 Library Book Fines	651	651
8890 Other Local Revenues	17,932	17,932
8893 Other Local Revenue Contracts	45,405	45,405
8894 Royalty Revenue	-	-
8896 Cash In Bank	75	75
8898 Events Local Revenue	11,929	11,929
8981 Interfund Xfers - In	612,212	-
TOTAL LOCAL REVENUE	12,093,157	12,019,037
GRAND TOTAL REVENUE	84,847,805	85,994,129
REVENUE PLUS BEGINNING FUND BALANCE	110,900,465	105,105,982

* Beginning Fund Balance After Assignments

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL
2021-2022 ADOPTED**

	2020-2021 Estimated Actuals	2021-2022 Adopted Budget
EXPENDITURES		
1000 ACADEMIC SALARIES		
1100 Instructor Salaries	14,268,369	16,010,360
1200 Educational Administrators	4,026,206	4,770,082
1300 Adjunct, Teaching	11,358,864	13,722,656
1400 Other, Non-teaching	343,428	477,913
TOTAL ACADEMIC SALARIES	29,996,868	34,981,012
2000 CLASSIFIED SALARIES		
2100 Regular, Non-Instr.	14,628,958	16,266,077
2200 Regular, Instr. Aides	1,026,850	1,193,665
2300 Hourly, Non-Instr.	743,718	1,520,174
2400 Hrly, Instr. Aides	23,286	173,785
TOTAL CLASSIFIED SALARIES	16,422,811	19,153,701
3000 EMPLOYEE BENEFITS		
3100 State Teachers Ret.	3,550,057	5,072,433
3200 PERS	3,315,227	4,000,027
3300 OASDI	1,772,879	1,905,412
3400 Health & Welfare	6,309,038	7,775,994
3500 Unemployment Ins.	26,507	266,290
3600 Workers' Comp.	676,890	827,666
3800 Alternative Retirement Plan	-	-
TOTAL EMPLOYEE BENEFITS	15,650,597	19,847,821
4000 SUPPLIES		
4100 Textbooks	-	-
4200 Books & Other Reference Mat'l	-	-
4300 Instructional Materials & Supplies	44,620	71,189
4400 Software	-	2,317
4500 Non-Instructional Supplies/Equip	718,568	1,169,528
4600 Transportation Supplies	25,486	51,353
4700 Food Supplies	-	-
TOTAL SUPPLIES	788,674	1,294,387
5000 OTHER OPERATING EXP		
5100 Consultants	746,035	1,109,478
5200 Conferences & Travel	40,341	400,499
5300 Dues & Memberships	1,112,443	1,503,718
5400 Insurance	738,460	799,452
5500 Utilities	1,475,492	2,258,117
5600 Rentals & Repairs	715,968	1,257,914
5700 Legal, Audit, Elections	622,408	885,613
5800 Other Services, Misc.	2,868,778	2,867,975
5900 Other Support	-	-
TOTAL OTHER OPER EXP	8,319,925	11,082,767
6000 CAPITAL OUTLAY		
6100 Site Improvement	-	-
6200 Building & Improvements	32,770	38,795
6300 Library Books	140,173	181,373
6400 Equipment	113,616	376,401
6500 Equipment Replacement	-	-
TOTAL CAPITAL OUTLAY	286,558	596,569

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
UNRESTRICTED DETAIL
2021-2022 ADOPTED**

	2020-2021 Estimated Actuals	2021-2022 Adopted Budget
EXPENDITURES		
7000 OTHER OUTGO		
7000 Other Outgo	-	-
7100 Debt Retirement	-	-
7310 Interfund Transfers Out	475,115	387,160
7400 Other Transfers	(281,566)	705
7500 Student Grants & Payments	-	-
7600 Payments for Students	2,530	-
7900 Reserve for Expenditures	-	-
TOTAL OTHER OUTGO	196,079	387,865
GRAND TOTAL EXPENDITURES	71,661,512	87,344,123
<i>Total Ending Fund Balance</i>	39,238,953	17,761,859
<i>Surplus/(Deficit)</i>	13,186,293	(1,349,994)
<i>Assigned Aside for Categorical Salaries + Benes</i>	<i>(500,000)</i>	<i>(500,000)</i>
<i>Capital Projects Protection</i>	<i>(5,000,000)</i>	<i>-</i>
<i>DEI Initiatives & Training</i>	<i>(500,000)</i>	<i>-</i>
<i>IT Reserve</i>	<i>(500,000)</i>	<i>-</i>
<i>Leave Payoff</i>	<i>(750,000)</i>	<i>-</i>
<i>Reserve for Emergencies (AP 6305)</i>	<i>(500,000)</i>	<i>(500,000)</i>
<i>Reserve for OPEB Trust Fund</i>	<i>(6,000,000)</i>	<i>-</i>
<i>Reserve for Pension Stabilization (BP 6250)</i>	<i>(5,500,000)</i>	<i>-</i>
<i>Resource Allocation - One-Time</i>	<i>(877,100)</i>	<i>-</i>
<i>Unassigned Ending Fund Balance</i>	19,111,853	16,761,859
Reserve % (BP 6200) 12% min/15% goal	26.7%	19.2%

SECTION 7

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

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-
GENERAL FUND
RESTRICTED SUMMARY
2021-2022 ADOPTED**

		2020-2021 Estimated Actuals	2021-2022 Adopted Budget
BEGINNING FUND BALANCE		1,340,689	1,216,065
REVENUE			
8100-8200	Federal	22,294,538	54,574,872
8600-8700	State	13,071,112	27,381,121
8800	Local	127,492	1,189,313
Total Revenue		35,493,142	83,145,305
REVENUE PLUS BEGINNING FUND BALANCE		36,833,831	84,361,370
EXPENDITURES			
1100-1400	Academic Salaries	3,701,270	2,155,903
2100-2400	Classified Salaries	4,877,546	4,432,913
3100-3800	Employee Benefits	2,671,584	2,345,393
4100-4700	Supplies	4,121,657	3,982,717
5100-5800	Other Operating Costs	2,126,635	4,261,721
6100-6700	Capital Expenditures	2,050,745	2,233,087
Total Expenditures		19,549,437	19,411,734
7100-7900	Other Outgo	16,068,329	63,733,571
Total Expenditures & Other Outgo		35,617,766	83,145,305
<i>Ending Fund Balance</i>		1,216,065	1,216,065
Surplus/Deficit		(124,624)	-

SECTION 8

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

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL
2021-2022 ADOPTED**

		2020-2021 Estimated Actuals	2021-2022 Adopted Budget
BEGINNING FUND BALANCE		1,340,689	1,216,065
FEDERAL REVENUE			
8121	Federal College Work Study	234,408	216,339
8122	FISAP	-	85,905
8123	CARES Act MSI	162,743	-
8124	HEERF II - MSI	1,149,264	-
8125	ARP HEERF III	-	37,959,098
8127	ARP HEERF III MSI	13,989	1,942,900
8135	Teacher Acceleration Preparation Program	148,371	596,880
8140	Tanf - Federal (50%)	78,535	78,000
8146	CRRSA AB82 Stipend	-	19,425
8147	CRRSA AB82 Stipend ACA	-	971
8148	HEERF II	10,811,188	10,771,308
8151	CARES Act	6,992,011	-
8159	PELL Admin. Allowance	71,040	18,575
8170	Vocation Technical Education	591,497	643,474
8182	Title V Cooperative	789,420	1,023,773
8183	Air Force Research Lab	367,603	277,352
8192	COVID-19 Respns Block Grant	196,682	-
8193	Foster Parenting - Federal	41,513	46,210
8201	Title V Second Year Experience	382,941	599,938
8203	Trio Grant	263,335	294,725
TOTAL FEDERAL REVENUE		22,294,538	54,574,872
STATE REVENUE			
8602	Hunger Free Campus	49,323	-
8604	California Campus Catalyst Fund	128,736	1,205
8605	Financial Aid Technology	32,292	203,174
8606	Mental Health Support	150	33,177
8607	Teacher Preparation Program	11,437	3,563
8611	Basic Skills	194,952	1,247,315
8612	Calif Apprenticeship Initiative CAI	0	400,000
8615	Enrollment Fee Financial Asst.	195,751	195,796
8616	BFAP Administration	588,051	591,596
8618	California College Promise	557,007	866,967
8622	Veteran's Resource Center	1,103	204,109
8623	Guided Pathways	401,802	1,328,576
8624	EOPS	965,588	977,590
8625	CARE	275,140	254,897
8626	Disabled Student Progr Svcs	998,152	1,010,620
8627	CalWorks	897,364	1,341,605
8628	Student Success & Support (SSSP) Credit	3,600,106	4,194,373
8631	DPSS CalWorks	211,500	189,070
8632	Strong Workforce Development 60% District Share	1,685,957	3,442,298
8637	Strong Workforce Development 40% Region Share	785,667	1,779,447
8635	Nursing Enrollment	153,902	279,244
8638	Student Equity	587,155	3,861,133
8640	Tanf - State (50%)	78,535	78,000
8641	Job Developer	112,547	346,187
8644	Quality Improvement Grant	9,000	8,984
8646	Classified Professional Development	-	50,763
8647	Rapid Rehousing	76,105	1,390,273
8648	Cal Fresh	-	43,966
8655	Instructional Block Grant	102,556	220,712
8657	Staff Diversity	16,031	69,875
8662	Cal OES State	9,244	169,009
8663	Foster Parent Training Program - State	65,617	71,750
8666	Undocumented Resources Liaisons	-	162,219
8668	CA Prison Incarceated Students	27,981	-
8682	State Lottery Proceeds-Prop 20	235,319	1,529,946
8687	Puente Program	5,295	24,705
8688	Retention & Enrollment Outreach	-	160,003
8694	COVID -19 Response Block Grant State	11,748	648,975
TOTAL STATE REVENUE		13,071,112	27,381,121

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL
2021-2022 ADOPTED**

	2020-2021 Estimated Actuals	2021-2022 Adopted Budget
LOCAL REVENUE		
8855 Child & Family Education	-	-
8860 Interest and Investment Income	61,558	-
8872 Community Service & CCD Classes	25,015	105,240
8876 Student Health Services	-	934,073
8881 Parking	3,618	150,000
8890 Other Local Revenues	15,960	-
8896 Other Local Revenues/Cash In Bank (Added?)	(2,538)	-
8980 Incoming Transfers	23,880	-
TOTAL LOCAL REVENUE	127,492	1,189,313
GRAND TOTAL REVENUE	35,493,142	83,145,305
REVENUE PLUS BEGINNING FUND BALANCE	36,833,831	84,361,370
EXPENDITURES		
1000 ACADEMIC SALARIES		
1100 Teachers Salaries	296,709	84,544
1200 Educational Administrators	1,443,536	1,398,890
1300 Adjunct, Teaching	294,140	103,029
1400 Other, Non-teaching	1,666,885	569,440
TOTAL ACADEMIC SALARIES	3,701,270	2,155,903
2000 CLASSIFIED SALARIES		
2100 Regular, Non-Instr.	3,711,107	3,000,035
2200 Regular, Instr. Aides	54,623	71,080
2300 Hourly, Non-Instr.	1,082,977	1,281,253
2400 Hrly, Instr. Aides	28,839	80,546
TOTAL CLASSIFIED SALARIES	4,877,546	4,432,913
3000 EMPLOYEE BENEFITS		
3100 State Teachers Ret.	419,179	395,137
3200 PERS	745,945	583,665
3300 OASDI	369,556	289,525
3400 Health & Welfare	1,010,818	902,567
3500 Unemployment Ins.	3,948	49,521
3600 Workers' Comp.	122,138	124,978
3800 Alternative Retirement Plan	-	-
TOTAL EMPLOYEE BENEFITS	2,671,584	2,345,393
4000 SUPPLIES		
4100 Textbooks	25,281	21,000
4200 Books & Other Reference Mat'l	75	-
4300 Instructional Materials & Supplies	3,110,602	2,690,614
4400 Software	270	2,300
4500 Non-Instructional Supplies/Equip	985,430	1,268,803
4600 Transportation Supplies	-	-
4700 Food Supplies	-	-
TOTAL SUPPLIES	4,121,657	3,982,717

**ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY-GENERAL FUND
RESTRICTED DETAIL
2021-2022 ADOPTED**

	2020-2021 Estimated Actuals	2021-2022 Adopted Budget
EXPENDITURES		
5000 OTHER OPERATING EXP		
5100 Consultants	830,233	1,623,059
5200 Conferences & Travel	48,129	454,941
5300 Dues & Memberships	660,769	1,079,422
5400 Insurance	20,085	20,312
5500 Utilities	166,305	17,067
5600 Rentals & Repairs	141,900	448,621
5700 Legal, Audit, Elections	61,623	20,678
5800 Other Services, Misc.	197,591	597,621
5804 Borrowing Interest Expense	-	-
5900 Other Support	-	-
TOTAL OTHER OPER EXP	2,126,635	4,261,721
6000 CAPITAL OUTLAY		
6100 Site Improvement	563	-
6200 Building & Improvements	1,042,410	788,779
6300 Library Books	14,990	-
6400 Equipment	992,782	1,444,308
6500 Equipment Replacement	-	-
TOTAL CAPITAL OUTLAY	2,050,745	2,233,087
7000 OTHER OUTGO		
7000 Other Outgo	-	-
7100 Debt Retirement	-	-
7310 Interfund Transfers Out	708,408	-
7400 Other Transfers	454,960	2,047,739
7500 Student Grants & Payments	14,688,412	19,703,729
7600 Payments for Students	216,550	224,708
7900 Reserve for Expenditures	-	41,757,396
TOTAL OTHER OUTGO	16,068,329	63,733,571
GRAND TOTAL EXPENDITURES	35,617,766	83,145,305
Ending Fund Balance	1,216,065	1,216,065
Surplus/Deficit	(124,624)	-

SECTION 9

CAPITAL OUTLAY PROJECT FUNDS

ANTELOPE VALLEY COLLEGE
FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
(Includes Scheduled Maintenance & Redevelopment)
ADOPTED BUDGET
2021-2022

		2020-2021 Estimated Actuals	2021-2022 Adopted Budget
<i>Beginning Fund Balance</i>		1,646,826	1,506,613
<i>REVENUE</i>			
8651	State Capital Outlay	503,000	-
8860	Interest	2,453	-
8818	Penalty, Interest & Deliq Taxes	51,864	-
8867	Non Resident Cap X Fee	34,960	25,303
8890	Other Local Revenues	-	15,197
8891	Lancaster Redevelopment	1,782,376	1,246,810
8892	Palmdale Redevelopment	815,109	611,719
<u>Total Revenue</u>		3,189,761	1,899,028
<u>Total Beginning Balance and Revenue</u>		4,836,587	3,405,641
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	-	-
3100-3800	Employee Benefits	-	-
4100-4700	Supplies	13,241	78,769
5100-5800	Other Operating Costs	1,659,831	1,799,821
6100-6700	Capital Expenditures	1,656,901	261,675
<u>Total Expenditures</u>			
7100-7900	Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>		3,329,974	2,140,264
<i>Ending Fund Balance</i>		1,506,613	1,265,376

ANTELOPE VALLEY COLLEGE
FUND 41.0: CAPITAL OUTLAY PROJECTS FUND
(Includes Scheduled Maintenance & Redevelopment)
ADOPTED BUDGET
2021-2022
DETAIL OF PROJECTS

		2020-2021 Estimated Actuals	2021-2022 Adopted Budget
Beginning Balance		1,646,826	1,506,613
REVENUE			
8651	State Capital Outlay	503,000	
8660	Interest	2,453	-
8686	Mandated Costs 1X	-	-
8818	Penalty, Interest & Deliq Taxes	51,864	-
8867	Non Resident Cap X Fee	34,960	25,303
8890	Other Local Revenues	-	15,197
8891	Lancaster Redevelopment	1,782,376	1,246,810
8892	Palmdale Redevelopment	815,109	611,719
Total Revenue		3,189,761	1,899,028
Total Beginning Balance and Revenue		4,836,587	3,405,641
EXPENDITURES Fund 41			
	Foxfield Renovations	102,192	17,537
	Foxfield Renovations	26,138	12,499
	President's Office	-	2,500
	Business Services Enterprise System	27,465	50,354
	Facilities Services	137,063	21,563
	Bookstore	8,935	-
	Information Technology Service	829	78,769
	Palmdale Facility Rental	514,211	1,028,018
	Enrollment Services	3,299	38,905
	Baseball Facility	6,500	-
	AT&T Baseball Stadium	13,745	15,197
	Palmdale Center Technology Facility	597,689	17,760
	APL Flooring Replacement	8,637	26,048
	Fox Hangar	323,930	151,070
	Palmdale Property-Survey & Maintenance	15,086	61,562
	Palmdale Facility Rental	1,024,442	618,482
	Waste Recycling Center 18-010	12,298	-
	APL Flooring Replacement 20-007	102	-
	Campus Flooring Replacement 18-008	518	-
	ADA Campus Wide Improvements 18-009	540	-
	Campus Flooring Replacement 20-010	1,020	-
	ADA Campus Wide Improvement 19-003	1,080	-
	ADA Campus Wide Improvement 19-003	287	-
	APL Flooring Replacement 20-007	966	-
	State Capital Outlay Projects	503,000	-
Total Expenditures		3,329,975	2,140,264
Ending Fund Balance		1,506,613	1,265,377

ANTELOPE VALLEY COLLEGE
FUND 42.0: REVENUE BOND CONSTRUCTION
(Includes Measure AV and Lease Revenue Bonds)
ADOPTED BUDGET
2021-2022

Fund 42		2020-2021 Estimated Actuals	2021-2022 Adopted Budget
<i>Beginning Fund Balance</i>		150,141,817	101,989,378
REVENUE			
8860	Capital Outlay Endowment Interest	484,354	794,326
8860	Capital Outlay Interest & Investment Income	690,935	512,169
8897	Lease Revenue Bonds	-	-
8941	Proceeds from Sale of G.O Bond	-	-
8900	Other Financing Sources	-	-
<u>Total Revenue</u>		1,175,289	1,306,495
<u>Total Beginning Balance and Revenue</u>		151,317,106	103,295,872
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	341,642	392,976
3100-3800	Employee Benefits	165,777	201,728
4100-4700	Supplies	533,145	2,482,428
5100-5800	Other Operating Costs	633,536	19,580
6100-6700	Capital Expenditures	47,653,629	60,980,427
<u>Total Expenditures</u>		49,327,728	64,077,139
7100-7900	Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>		49,327,728	64,077,139
<i>Ending Fund Balance</i>		101,989,378	39,218,733

ANTELOPE VALLEY COLLEGE
FUND 42.0: REVENUE BOND CONSTRUCTION
(Includes Measure AV and Lease Revenue Bonds)
ADOPTED BUDGET
2021-2022

	2020-2021 Estimated Actuals	2021-2022 Adopted Budget
Beginning Balance	150,141,817	101,989,378
REVENUE		
8860 Capital Outlay Endowment	484,354	512,169
8860 Capital Outlay Interest & Investment Income	690,935	794,326
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	-	-
8900 Other Financing Sources	-	-
Total Revenue	1,175,289	1,306,495
Total Beginning Balance and Revenue	151,317,106	103,295,872
EXPENDITURES Fund 42		
ITS Projects	297,900	2,477,428
Endowment Set Aside	-	-
Planning & Coordination:Bus Services	243,843	324,318
Planning & Coordination:Facilities	272,357	282,385
General Conditions & Logistics	747,568	1,287,948
EIR for AVC Lancaster Campus Master Plan	-	-
Campus Architectural Design Standards	-	-
Campus Infrastructure-Phase I	6,570,751	1,906,747
Phase I Swing Space	243,044	-
Phase 2 Swing Space	79,095	2,120,108
Academic Commons/Sage Hall	8,288,575	8,041,006
Career Tech Ed Bldg & T503/504 Relocat/Discovery Lab	9,345,026	11,844,211
Student Services Building	10,304,621	26,332,862
J-12/30th Main Entrance	789,748	2,745,838
Interest Expense	-	12,580
Campus Security	3,204,570	248,358
Student Ctr Bldg/The Commons	978,467	888,451
Gym Renovation	569,280	2,397,319
Cedar Hall	2,011,140	2,087,659
Modular Field House/Marauder Complex	5,370,026	1,079,920
Capital Outlay Endowment	11,716	-
Total Expenditures	49,327,728	64,077,139
Ending Fund Balance	101,989,378	39,218,733

**ANTELOPE VALLEY COLLEGE
BOND INTEREST AND REDEMPTION FUND
ADOPTED BUDGET
2021-2022**

		2020-2021 Estimated Actuals	2021-2022 Adopted Budget
<i>Beginning Fund Balance</i>		22,956,288	20,268,253
<i>REVENUE</i>			
8600	State Revenue	123,497	-
8800	Local Revenue	17,107,669	15,950,494
<u>Total Revenue</u>		17,231,166	15,950,494
<u>Total Beginning Balance and Revenue</u>		40,187,454	36,218,747
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	-	-
3100-3800	Employee Benefits	-	-
4100-4700	Supplies	-	-
5100-5800	Other Operating Costs	-	-
6100-6700	Capital Expenditures	-	-
<u>Total Expenditures</u>		-	-
7100-7900	Other Outgo	19,919,201	20,951,840
<u>Total Expenditures & Other Outgo</u>		19,919,201	20,951,840
<i>Ending Fund Balance</i>		20,268,253	15,266,907

SECTION 10

***ENTERPRISE
OPERATIONS/AUXILIARY SERVICES***

ANTELOPE VALLEY COLLEGE
ENTERPRISE OPERATIONS/AUXILIARY SERVICES
TENTATIVE BUDGET
2021-2022

	2020-2021 Estimated Actuals	2021-2022 Adopted Budget
<i>Beginning Fund Balance</i>	541,293	1,163,606
<i>REVENUE</i>		
Gross Income	881,171	-
Less Cost of Sales	684,330	-
<i>Net Income from Sales</i>	196,841	-
Food Sale Commissions	-	-
MSI	643,875	
Other Income	48,723	-
<u>Total Revenue</u>	889,440	-
<u>Total Beginning Balance and Revenue</u>	1,430,733	1,163,606
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	45,082	-
3100-3800 Employee Benefits	8,151	-
4100-4700 Supplies	15,531	-
5100-5800 Other Operating Costs	198,362	-
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	267,126	-
7100-7900 Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>	267,126	-
<i>Ending Fund Balance</i>	1,163,606	1,163,606
Surplus/Deficit	622,313	-

SECTION 11

CHILD DEVELOPMENT FUND

**ANTELOPE VALLEY COLLEGE
CHILD DEVELOPMENT CENTER
ADOPTED BUDGET
2021-2022**

		2020-2021 Estimated Actuals	2021-2022 Adopted Budget
<i>Beginning Fund Balance</i>		295,144	292,019
<i>REVENUE</i>			
8620	California State Preschool	571,729	648,582
8645	State	-	-
8860	Interest Income	246	-
8871	Local	45,711	19,674
8980	Transfers In	88,002	154,902
<u>Total Revenue</u>		705,689	823,158
<u>Total Beginning Balance and Revenue</u>		1,000,832	1,115,177
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	478,453	559,252
3100-3800	Employee Benefits	210,490	228,347
4100-4700	Supplies	17,323	25,999
5100-5800	Other Operating Costs	2,547	9,560
6100-6700	Capital Expenditures	-	-
<u>Total Expenditures</u>		708,814	823,158
7100-7900	Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>		708,814	823,158
<i>Ending Fund Balance</i>		292,019	292,019

SECTION 12

PARKING FUND

**ANTELOPE VALLEY COLLEGE
PARKING FUND*
ADOPTED BUDGET
2021-2022**

		2020-2021 Estimated Actuals	2020-2021 Adopted Budget
<i>Beginning Fund Balance</i>		-	-
REVENUE			
8881	Local	3,618	150,000
Total Revenue		3,618	150,000
REVENUE PLUS BEGINNING FUND BALANCE		3,618	150,000
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	-	-
3100-3800	Employee Benefits	-	-
4100-4700	Supplies	-	-
5100-5800	Other Operating Costs	3,618	150,000
6100-6700	Capital Expenditures	-	-
Total Expenditures		3,618	150,000
7100-7900	Other Outgo	-	-
Total Expenditures & Other Outgo		3,618	150,000
<i>Ending Fund Balance</i>		-	-

*The Parking Fees are incorporated in the General Fund

SECTION 13

OTHER FUNDS

**ANTELOPE VALLEY COLLEGE
STUDENT FINANCIAL AID FUNDS
ADOPTED BUDGET 2021-2022**

			2020-2021 Estimated Actuals	2021-2022 Adopted Budget
<i>Beginning Fund Balance</i>			1,082,419	1,160,783
REVENUE				
8100-8200	Federal Revenue		24,174,647	32,360,614
8600-8700	State Revenue		5,443,823	7,195,960
8800	Local		-	-
8860	Interest		13,388	9,450
<u>Total Revenue</u>			29,631,858	39,566,024
<u>Total Beginning Balance and Revenue</u>			30,714,276	40,726,807
EXPENDITURES				
32300	Federal	Pell Student Grants	20,842,364	25,920,000
32310	Federal	Stafford Loans	2,558,919	5,911,679
32320	Federal	SEOG	804,606	528,935
32600	State	CAL Grants	3,287,728	3,393,232
32604	State	Student Success	1,950,376	2,335,370
32605	State	Disaster Relief Emergency SFA	109,500	8,470
32606	State	Early Action Emergency SFA	-	1,458,888
<u>Total Expenditures</u>			29,553,493	39,556,574
<i>Ending Fund Balance</i>			1,160,783	1,170,233

**ANTELOPE VALLEY COLLEGE
STUDENT REPRESENTATION FEE
ADOPTED BUDGET
2021-2022**

		2020-2021 Estimated Actuals	2021-2022 Adopted Budget
<i>Beginning Fund Balance</i>		369,853	429,335
<i>REVENUE</i>		-	
8884	Fees Collected	58,846	34,640
8860	Interest	1,311	2,000
<u>Total Revenue</u>		60,157	36,640
<u>Total Beginning Balance and Revenue</u>		430,010	465,975
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	-	-
3100-3800	Employee Benefits	-	-
4100-4700	Supplies	-	11,140
5100-5800	Other Operating Costs	675	25,500
6100-6700	Capital Expenditures	-	-
<u>Total Expenditures</u>		675	36,640
7100-7900	Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>		675	36,640
<i>Ending Fund Balance</i>		429,335	429,335

**ANTELOPE VALLEY COLLEGE
OTHER TRUST AND AGENCY FUNDS CO-CURRICULAR
ADOPTED BUDGET
2021-2022**

		2020-2021 Estimated Actuals	2021-2022 Adopted Budget
<i>Beginning Fund Balance</i>		32,715	32,720
REVENUE			
8800	Local	379,553	441,018
8860	Interest	5	15
<u>Total Revenue</u>		379,558	441,033
<u>Total Beginning Balance and Revenue</u>		412,273	473,753
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	-	-
3100-3800	Employee Benefits	-	-
4100-4700	Supplies	-	-
5100-5800	Other Operating Costs	-	-
6100-6700	Capital Expenditures	-	-
<u>Total Expenditures</u>		-	-
7100-7600	92004: Scholarships-Local	284,834	292,668
7100-7600	90304: Scholarshare-Local	-	-
7100-7900	32902: Private Loans	94,719	148,350
<u>Total Other Outgo</u>		379,553	441,018
<u>Total Expenditures & Other Outgo</u>		379,553	441,018
<i>Ending Fund Balance</i>		32,720	32,735

SECTION 15

***EDUCATION PROTECTION
ACCOUNT***

