



ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

2023-2024 TENTATIVE BUDGET



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

June 12, 2023

TABLE OF CONTENTS

Section 1	BUDGET NARRATIVE
Section 2	ANTELOPE VALLEY COLLEGE BUDGET
Section 3	BUDGET SUMMARY GENERAL FUND
Section 4	BUDGET DETAIL GENERAL FUND
Section 5	BUDGET SUMMARY GENERAL FUND UNRESTRICTED
Section 6	BUDGET DETAIL GENERAL FUND UNRESTRICTED
Section 7	BUDGET SUMMARY GENERAL FUND RESTRICTED
Section 8	BUDGET DETAIL GENERAL FUND RESTRICTED
Section 9	CAPITAL OUTLAY PROJECT FUNDS
Section 10	CHILD DEVELOPMENT FUND
Section 11	PARKING FUND
Section 12	OTHER FUNDS
Section 13	APPROPRIATIONS LIMIT WORKSHEET
Section 14	EDUCATION PROTECTION ACCOUNT

SECTION 1

BUDGET NARRATIVE

**ANTELOPE VALLEY COLLEGE
2023-2024 TENTATIVE BUDGET NARRATIVE**

2022-2023 Estimated Actuals

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

The EPA funds have certain accountability provisions:

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

Higher Education Emergency Relief Funds (HEERF)

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

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

HEERF I Allocations

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

Institutional Aid: \$5,122,845

Minority Serving Institution: \$641,845

Student Aid: \$5,122,846

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

Higher Education Emergency Relief Funds (HEERF) continued

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

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

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

HEERF II Allocations

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

Institutional Aid: \$16,457,850

Minority Serving Institution: \$1,149,264

Student Aid: \$5,122,846

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

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

Higher Education Emergency Relief Funds (HEERF) continued

HEERF III - American Rescue Plan Act (ARP)

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

HEERF III Allocations

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

Institutional Aid: \$18,840,730

Minority Serving Institution: \$1,956,889

Student Aid: \$19,118,368

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

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

Higher Education Emergency Relief Funds (HEERF) continued

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

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

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

COVID-19 RESPONSE BLOCK GRANTS

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

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

Antelope Valley College State Allocation: \$660,723

California Community College COVID-19 Recovery Block Grant

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

Antelope Valley College’s allocation was \$5,861,918. A portion of this allocation, estimated at 53%, will be reappropriated in FY 2023-24.

2023-2024 Tentative Budget

The Tentative Budget was developed using assumptions in the May Revision of the 2023-24 Budget.

Revenue Budget Assumptions:

Student Centered Funding Formula (SCFF)

- SCFF Stability – FY 2022-23 Total Computational Revenue (TCR) + COLA
- TCR Deficit - 1.5%
- SCFF COLA - 8.22%
- FTES - FY 2022-23 P2 – 8,999

Expenditure Budget Assumptions:

- Step & Column Increases
- Pension Rate Increases
 - CalPERS – Up from 25.37% in 2022-23 to 26.88% in 2023-24
 - CalSTRS – No change - 19.10% in 2023-24
- No change to Workers’ Comp
- Resource allocation funding proposed.

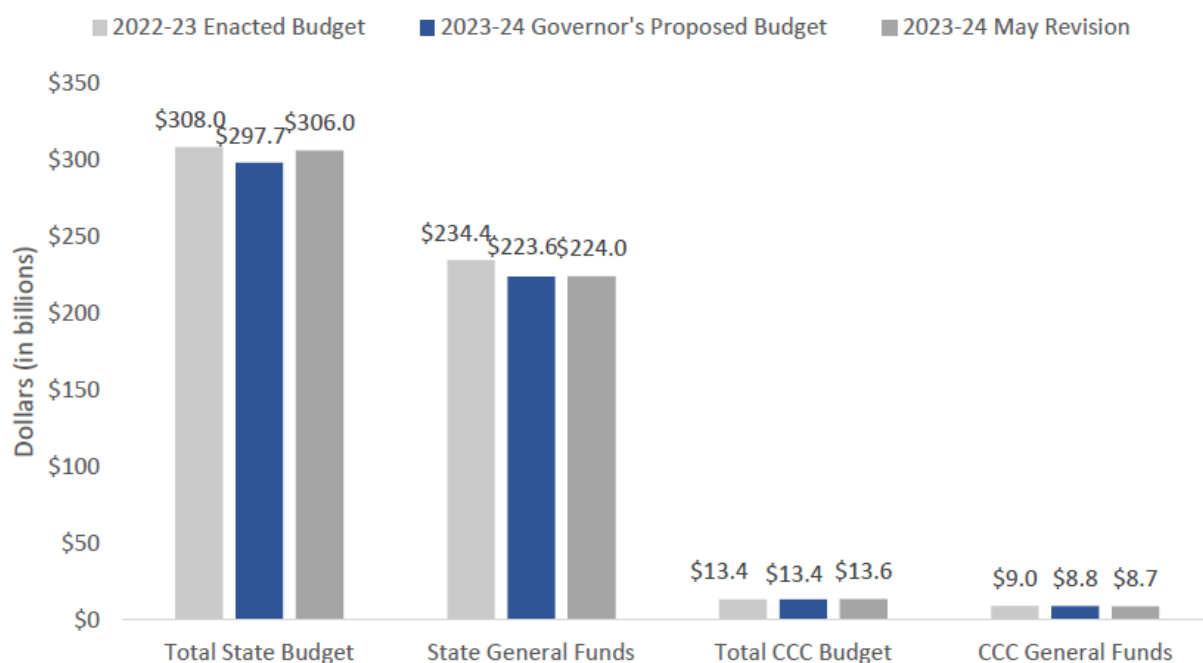
Joint Analysis of May Revision 2023-24 Budget Highlights¹

The California Governor released the May Revision of the Budget for the 2023-24 fiscal year on May 12, 2023. A joint analysis was issued on May 12, 2023 by the Chancellor’s Office with review support from the Association of California Community College Administrators (ACCCA), the Association of Chief Business Officials (ACBO) and the Community College League of California (League).

Projected deficit - \$31.5 Billion

Legislative Analyst’s Office – Concerned about a potential recession. Recommends addressing budget shortfall without using reserves and curtail temporary spending. May Revision proposes using reserves.

Expenditures - In total, the 2023-24 May Revision reflects state expenditures of \$306 billion, a decrease of \$2B compared to 2022-23 enacted budget. General Fund spending decreased by \$10B (4.4%) compared to the 2022-23 enacted budget to an estimated \$224 billion.



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

- Advance equity, student success and the system’s ability to prepare students for California’s future.
- The administration’s goal is to have 70% of working-age Californians possess a degree or credential by 2030.
- Budget investments across higher education aim to support students to improve educational outcomes, close equity gaps, address basic needs, and increase affordability. Better alignment of the system with K-12 and workforce needs.

Joint Analysis of May Revision 2023-24 Budget Highlights¹

Ongoing spending - \$678 million for an 8.22% cost-of-living adjustment (COLA) for community college apportionments and some categoricals.

One-time funding - Includes \$100 million to continue supporting community college efforts and targeted strategies to increase student retention rates and enrollment.

Reappropriations - \$452M for 2022-23 for Deferred Maintenance and \$344.7 for the COVID-19 Recovery Block Grant to support SCFF.

Table 1: California Community Colleges Proposition 98 Funding by Source (In Millions)

Source	2021-22 Revised	2022-23 Revised	2023-24 Proposed	Change From 2022-23 Amount	Change From 2022-23 Percent
ALL PROPOSITION 98 PROGRAMS					
General Fund	\$ 83,754	\$ 78,115	\$ 77,435	\$ (680)	-1%
Local property tax	\$ 26,800	\$ 28,656	\$ 29,404	748	3%
Totals	\$ 110,554	\$106,771	\$ 106,839	\$ 68	0%
COMMUNITY COLLEGES ONLY ^a					
General Fund	\$ 8,678	\$ 8,554	\$ 8,481	\$ (73)	-1%
Local property tax	\$ 3,515	\$ 3,706	\$ 3,831	125	3%
Totals	\$ 12,193	\$ 12,260	\$ 12,312	\$ 52	0%

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

Joint Analysis of May Revision 2023-24 Budget Highlights¹

Table 3: Proposed 2023-24 Student Centered Funding Formula Rates (rounded)

Allocations	2022-23 Rates	Proposed 2023-24 Rates	Change from 2022-23 (Amount)	Change from 2022-23 (Percent)
Base Credit*	\$4,840	\$5,238	\$398	8.22%
Incarcerated Credit*	6,788	7,346	558	8.22%
Special Admit Credit*	6,788	7,346	558	8.22%
CDCP	6,788	7,346	558	8.22%
Noncredit	4,082	4,417	336	8.22%
Supplemental Point Value	1,145	1,239	94	8.22%
Student Success Main Point Value	675	730	55	8.22%
Student Success Equity Point Value	170	184	14	8.22%
Allocations	2022-23 Totals	Proposed 2023-24 Totals	Change from 2022-23 (Amount)	Change from 2022-23 (Percent)
Single College District				
Small College	5,950,421	6,439,546	489,125	8.22%
Medium College	7,933,899	8,586,065	652,166	8.22%
Large College	9,917,373	10,732,581	815,208	8.22%
Multi College District				
Small College	5,950,421	6,439,546	489,125	8.22%
Medium College	6,942,161	7,512,806	570,646	8.22%
Large College	7,933,899	8,586,065	652,166	8.22%
Designated Rural College	1,892,601	2,048,173	155,572	8.22%
State Approved Centers	1,983,474	2,146,516	163,042	8.22%
Grandparented Centers				
Small Center	247,936	268,316	20,380	8.22%
Small Medium Center	495,869	536,629	40,760	8.22%
Medium Center	991,736	1,073,257	81,521	8.22%
Medium Large Center	1,487,605	1,609,886	122,281	8.22%
Large Center	1,983,474	2,146,516	163,042	8.22%

¹ Ten districts receive higher credit FTE rates, as specified in statute.

Joint Analysis of May Revision 2023-24 Budget Highlights¹

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

70% Base (Enrollment) 3-year average FTES

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

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

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

Joint Analysis of May Revision 2023-24 Budget Highlights¹

Table 4: California Community Colleges Ongoing Funding by Program (In Millions)

Program	2022-23 Revised	2023-24 Proposed	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$8,688.60	\$9,421.10	\$732.50	8.4%	8.22% COLA, 0.5% growth, and other base adjustments including DOF's estimates of FTES, supplemental, and success metrics.
Adult Education Program – Main	603.1	652.2	49.1	8.1%	COLA
Student Equity and Achievement Program	524.0	524.0	0.0	0.0%	
Student Success Completion Grant	412.6	362.6	-50.0	-12.1%	Program participation adjustment
Strong Workforce Program	290.4	290.4	0.0	0.0%	
Part-time faculty health insurance	200.5	200.5	0.0	0.0%	
Extended Opportunity Programs and Services (EOPS)	169.2	183.1	13.9	8.22%	COLA
Disabled Students Programs and Services (DSPS)	159.7	172.8	13.1	8.20%	COLA
Full-time faculty hiring	150.0	150.0	0.0	0.0%	
California College Promise (AB 19)	91.2	91.2	0.0	0.0%	
Integrated technology	89.5	89.5	0.0	0.0%	
Financial aid administration	81.6	78.5	-3.1	-3.8%	Workload adjustment
Apprenticeship (community college districts)	69.2	64.3	-4.9	-7.1%	COLA and program reduction
CalWORKs student services	50.9	55.1	4.2	8.31%	COLA
NextUp (foster youth program)	50.0	50.0	0.0	0.0%	
Basic needs centers	40.0	40.0	0.0	0.0%	
Mathematics, Engineering, Science Achievement (MESA)	36.4	36.4	0.0	0.0%	
Mandates Block Grant and reimbursements	36.1	38.3	2.2	6.11%	COLA and enrollment- based adjustment
Cooperative Agencies Resources for Education (CARE)	30.9	33.5	2.5	8.22%	COLA
Student mental health services	30.0	30.0	0.0	0.0%	
Institutional effectiveness initiative	27.5	27.5	0.0	0.0%	
Part-time faculty compensation	26.5	26.5	0.0	0.0%	
Rising Scholars Network	25.0	25.0	0.0	0.0%	
Part-time faculty office hours	23.6	23.6	0.0	0.0%	
Economic and Workforce Development	22.9	22.9	0.0	0.0%	
California Virtual Campus	20.0	20.0	0.0	0.0%	
Homeless and Housing Insecurity Program ("Rapid Rehousing")	19.0	19.0	0.0	0.0%	
California Online Community College (Calbright College)	15.0	15.0	0.0	0.0%	

Joint Analysis of May Revision 2023-24 Budget Highlights¹

Table 4: California Community Colleges Ongoing Funding by Program (In Millions)
continued

Program	2022-23 Revised	2023-24 Proposed	Change Amount	Percent Change	Explanation of Change
Nursing grants	13.4	13.4	0.0	0.0%	
Lease revenue bond payments	12.8	12.8	0.0	0.0%	
Equal Employment Opportunity Program	12.8	17.0	4.2	33.2%	Program Increase
Puente Project	12.3	12.3	0.0	0.0%	
Dreamer Resource Liaisons	11.6	11.6	0.0	0.0%	
Immigrant legal services through CDSS	10.0	10.0	0.0	0.0%	
LGBTQ+ Pilot Program	0.0	10.0	10.0	N/A	Create new program
Veterans Resource Centers	10.0	10.0	0.0	0.0%	
Classified Employee Summer Assistance Program	10.0	10.0	0.0	0.0%	
Umoja	8.5	8.5	0.0	0.0%	
Asian American and Native Hawaiian and Pacific Islander (AANHPI) Student Achievement Program	8.0	8.0	0.0	0.0%	
Foster Parent Education Program	6.2	6.2	0.0	0.0%	
Childcare tax bailout	4.0	4.3	0.3	8.13%	COLA
Digital Course Content for Inmates	3.0	3.0	0.0	0.0%	
Middle College High School Program	1.8	1.8	0.0	0.0%	
Academic Senate	1.8	1.8	0.0	0.0%	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.4	1.4	0.0	0.0%	
African American Male Education Network and Development (A2MEND)	1.1	1.1	0.0	0.0%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.7	0.7	0.0	0.0%	
FCMAT	0.6	0.8	0.2	35.1%	Increase for FCMAT Professional Learning Opportunities
TOTAL	\$12,113.30	\$12,887.57	\$774.26	6.4%	

Joint Analysis of May Revision 2023-24 Budget Highlights¹

**Table 5: California Community Colleges One-Time Funding by Program^a
(In Millions)**

Program	2022-23 Revised	2023-24 Proposed	Explanation of Change
Retention and enrollment strategies	150.0	100.0	One-time funds added
Workforce Training Grants	0.0	14.0	One-time funds added
FCMAT Professional Learning Opportunities	0.0	0.08	One-time funds added
Deferred maintenance	388.5	N/A	Reduce prior year funding by \$452.2 million (from \$840.7)
CCC COVID-19 Recovery Block Grant	305.3	N/A	Reduce prior year funding by \$344.7 million (from \$650)
College-specific allocations	171.5	2.5	One-time funds added for East Los Angeles College Entrepreneurship and Innovation Center

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

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

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

^a 2022-23 estimate not available

Other Information

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

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

Pension Stabilization – State funding was allocated in fiscal year 2019-2020 to buy down the employer obligation of CalPERS and CalSTRS reducing the factors. Antelope Valley College has instituted BP6250 to establish funding for a trust to address the growing pension liability. In accordance with BP 6250 Budget Management, excess reserves above 12% and half of all one-time funding is to go into a pension stabilization trust.

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

Grants and Categorical Programs - The restricted portion of the general fund includes grants and categorical programs. These programs are 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 to \$15 per hour on January 1, 2022. Due to inflation projections, it will be raised to \$16.00 per hour on January 1, 2024. A new ballot initiative proposes incremental increases to the minimum wage reaching \$18 per hour by 2028.

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

The 2023-24 Tentative Budget includes estimates for the following:

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

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

Below is the budget development plan and participatory governance meetings.

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

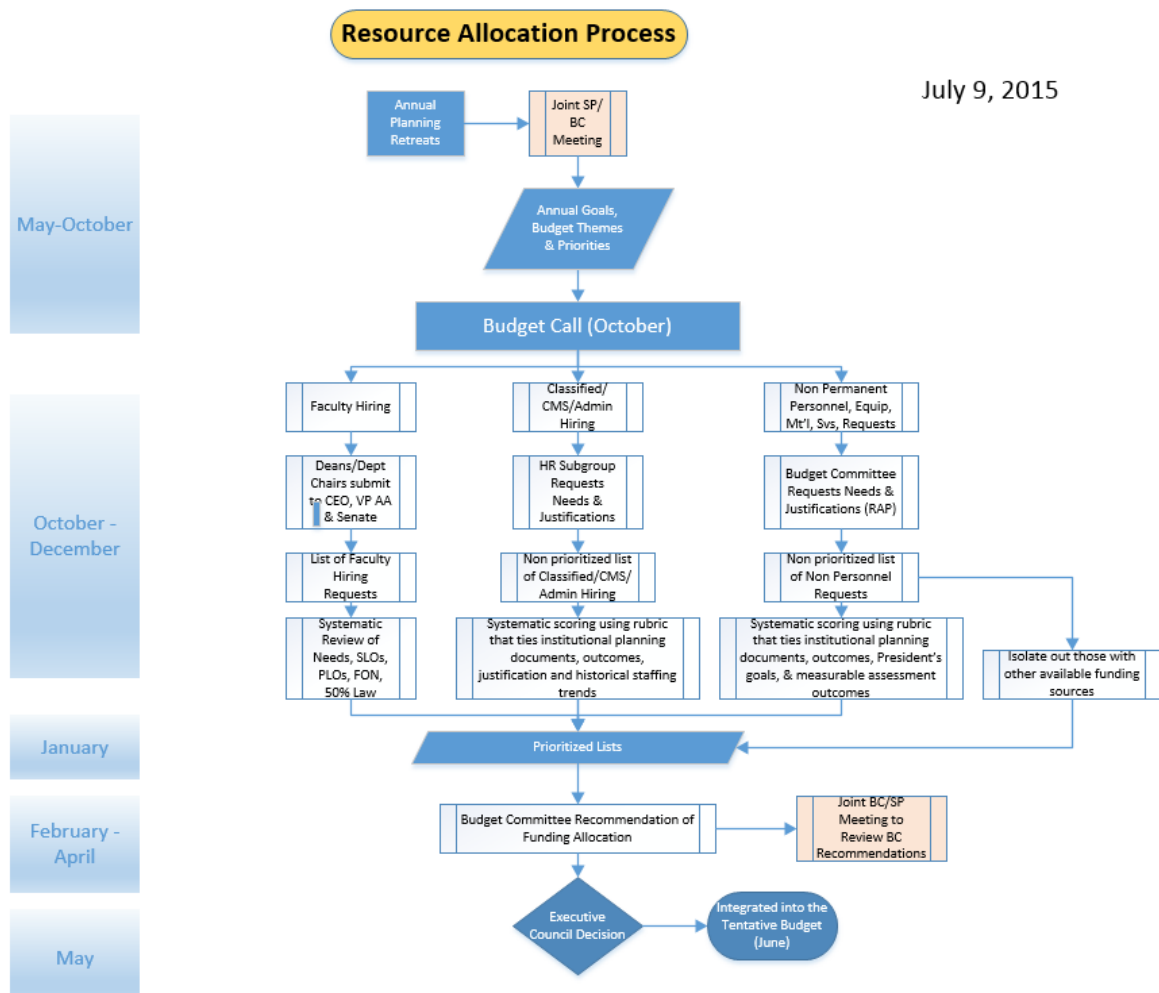
Linking the Strategic Plan and the Budget

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

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

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

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



2023-2024 Positions Resource Allocation Process for Faculty

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

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

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

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

The Human Resources Subgroup met and ranked positions using a rubric that is tied to institutional planning documents, program review, outcomes, prior year staffing, regulatory/industry need and justifications. The process included presentations from the requesters. Results of the scoring are not available. The rubric is as follows:

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

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

Scoring Area	Related Components	Scoring Rubric	Score
Area 1 2023-24 Staffing Support	Ranking based on 2021-22 positions filled	Max 10 Points: <ul style="list-style-type: none"> 10 Pts: No positions funded for 2021-22 7 Pts: >0 to 1 position funded 5 Pts: >1 to 2 positions funded 3 Pts: >2 positions funded 	
Area 2 Prioritization Rank	Reflects Internal Ranking	Max 10 Points: <ul style="list-style-type: none"> 10 Pts: Ranked 1 8 Pts: Ranked 2 6 Pts: Ranked 3 3 Pts: Ranked 4 0 Pts: Ranked 5 or higher 	
Area 3 Position Justification Narrative	Justification providing a succinct and compelling case for the requested position. Must include supportive language from the applicable planning documents.	Max 20 Points: <ul style="list-style-type: none"> 20 Pts: The justification is complete and presents a compelling case for the position to be supported. 15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported. 10 Pts: The justification is partially complete and provides a limited case for supporting the position. 5 Pts: The justification is significantly incomplete and lacks substantive support for the position. 0 Pts: No justification supported in planning documents for the position. 	
Area 4 Regulatory or Industry Standard Need	Justification providing a succinct and compelling case for the requested position. Must include supportive language for why there is a regulatory or industry standard need.	Max 20 Points: <ul style="list-style-type: none"> 20 Pts: The justification is complete and presents a compelling case for the position to be supported. 15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported. 10 Pts: The justification is partially complete and provides a limited case for supporting the position. 5 Pts: The justification is significantly incomplete and lacks substantive support for the position. 0 Pts: There is no regulatory or industry standard need for this position. 	
TOTAL			0.00

2023-2024 Resource Allocation Process for Non-Staffing Requests

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

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

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

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

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

Scoring Area	Related Components	Scoring Rubric	Max Points	Update?
Section I: Planning Documents	-Program Review (PR)/ Annual Program Assessment (APA) -Action Plan -Educational Master Plan / 3-Year Strategic Plan -Facilities Master Plan -Technology Master Plan -Human Resources Plan -Other Planning Documents	Max 30 Points: 0 points: No demonstrated need supported by PR/APA 15 points: Demonstrates need from Program by PR/APA 30 points: Demonstrates need from PR/APA and linked to Outcomes	30	<input type="checkbox"/>
Section II: Alignment with Annual Institutional Goals	-Goals of the Educational Master Plan	Max 29 Points: Sum the points for all institutional goals that the request supports 7 points: Goal #1: Commitment to strengthen Institutional Effectiveness measures and practices 7 points: Goal #2: Increase efficient and effective use of all resources (2.1-Technology, 2.2-Facilities, 2.3-Human Resources and 2.4-Business Services) 5 points: Goal #3: Focus on utilizing proven instructional strategies that will foster transferable intellectual skills 7 points: Goal #4: Advance more students to college-level coursework (4.1-Develop and implement effective placement tools) 3 points: Goal #5: Align instructional programs to the skills identified by the labor market	29	<input type="checkbox"/>
Section III: Alignment with President's Goals	-2022-2023 President's Goals	Max 21 Points: 0 points: if it does not support any of the goals 11 Points: if it supports some of the goals 21 points: if it supports most of the goals *Support rejuvenation and completion of Guided Pathways redesign, looking at comprehensive review of programs, courses, and services to remove barriers and decrease disproportionate impact for students. *Support integrated planning using Assessment results, Program Review, and all strategic planning to inform allocation of all resources. *Support development of comprehensive Strategic Enrollment Management Plan that aims to increase equitable access, close achievement gaps, and increase completions across all demographic groups. *Continue Measure AV build out, developing creative, innovative spaces. *Systems and process review to align responsibilities with positions, recreate to promote equity, and gain efficiencies. *Fully staff executive team, further build management skills through professional development, and execute baseline training for all new administrators on DEIA, district processes and systems, and people-centered management. *Support the implementation of professional development across campus that moves forward DEIA and student success initiatives. *Support the full implementation of eLumen and Ad Astra to create efficient systems for curriculum alignment, reporting, assessment, and scheduling. *Support creation of data-informed, equitable improvements across instruction, with the goal of increasing equitable access, retention, success, completion, and closing disproportionate impact gaps. *Strengthen partnerships with local K-12 districts to increase Dual Enrollment opportunities with the aim of accelerating the path to a certificate or degree. *Support growth and development of Contract Ed, noncredit, and CTE programs to increase direct entry into the workforce. *Facilitate and support the growth of apprenticeship programs.	21	<input type="checkbox"/>
Section IV: Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc.)	-Outcomes Assessment	Max 20 Points: 0 points: No Outcomes 10 Points: Documented Measurable Outcome 20 points: Documented Measurable Outcome tied to SLO/PLO/ILO/OO	20	<input type="checkbox"/>

Budget Request

Department Leads

Approve Requests/Set Priorities

Business Services

Approve Requests/Set Priorities

Modify Data

Modify System

Reports

All Requests Report

Skew Report

Master List Report

Requests by Department

Budget Committee

Score Requests

Reports

Master List Report

Requests by Department

[Exit the system](#)

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

Modify System: Rubric: Operational Request Get Form

Scoring Area	Related Components	Scoring Rubric	Max Points	Update?
Section I: Planning Documents	-Program Review (PR)/ Annual Program Assessment (APA) -Action Plan -Educational Master Plan / 3-Year Strategic Plan -Facilities Master Plan -Technology Master Plan -Human Resources Plan -Other Planning Documents	Max 30 Points: 0 points: No demonstrated need supported by PR/APA 15 points: Demonstrates need from Program by PR/APA 30 points: Demonstrates need from PR/APA and linked to Outcomes	30	<input type="checkbox"/>
Section II: Alignment with Annual Institutional Goals	-Goals of the Educational Master Plan	Max 29 Points: Sum the points for all institutional goals that the request supports 7 points: Goal #1: Commitment to strengthen Institutional Effectiveness measures and practices 7 points: Goal #2: Increase efficient and effective use of all resources (2.1-Technology, 2.2-Facilities, 2.3-Human Resources and 2.4-Business Services) 5 points: Goal #3: Focus on utilizing proven instructional strategies that will foster transferable intellectual skills 7 points: Goal #4: Advance more students to college-level coursework (4.1-Develop and implement effective placement tools) 3 points: Goal #5: Align instructional programs to the skills identified by the labor market	29	<input type="checkbox"/>
Section III: Alignment with President's Goals	-2022-2023 President's Goals	Max 21 Points: 0 points: if it does not support any of the goals 11 Points: if it supports some of the goals 21 points: if it supports most of the goals *Support rejuvenation and completion of Guided Pathways redesign, looking at comprehensive review of programs, courses, and services to remove barriers and decrease disproportionate impact for students. *Support integrated planning using Assessment results, Program Review, and all strategic planning to inform allocation of all resources. *Support development of comprehensive Strategic Enrollment Management Plan that aims to increase equitable access, close achievement gaps, and increase completions across all demographic groups. *Continue Measure AV build out, developing creative, innovative spaces. *Systems and process review to align responsibilities with positions, recreate to promote equity, and gain efficiencies. *Fully staff executive team, further build management skills through professional development, and execute baseline training for all new administrators on DEIA, district processes and systems, and people-centered management. *Support the implementation of professional development across campus that moves forward DEIA and student success initiatives. *Support the full implementation of eLumen and Ad Astra to create efficient systems for curriculum alignment, reporting, assessment, and scheduling. *Support creation of data-informed, equitable improvements across instruction, with the goal of increasing equitable access, retention, success, completion, and closing disproportionate impact gaps. *Strengthen partnerships with local K-12 districts to increase Dual Enrollment opportunities with the aim of accelerating the path to a certificate or degree. *Support growth and development of Contract Ed, noncredit, and CTE programs to increase direct entry into the workforce. *Facilitate and support the growth of apprenticeship programs.	21	<input type="checkbox"/>
Section IV: Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc.)	-Outcomes Assessment	Max 20 Points: 0 points: No Outcomes 10 Points: Documented Measurable Outcome 20 points: Documented Measurable Outcome tied to SLO/PLO/ILO/OO	20	<input type="checkbox"/>

Budget Request

Department Leads

Approve Requests/Set Priorities

Business Services

Approve Requests/Set Priorities

Modify Data

Modify System

Reports

All Requests Report

Skew Report

Master List Report

Requests by Department

Budget Committee

Score Requests

Reports

Master List Report

Requests by Department

Exit the system

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

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

Master List Report

Fiscal Year: Select a Report Type

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

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

Master List ReportFiscal Year: Select a Report Type

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

¹ May Revision Joint Analysis, May 12, 2023, prepared by the California Community Colleges Chancellor's Office (Chancellor's Office) with review support from the Association of California Community College Administrators (ACCCA), Association of Chief Business Officials (ACBO) and the Community College League of California (League).

SECTION 2

***ANTELOPE VALLEY COLLEGE
BUDGET***

2023-2024 Antelope Valley College Tentative Budget

2022-2023 Estimated Actuals

Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	42,078,755	109,116,525	94,764,739	56,430,541	(30,764,207)	14,351,786	25,666,334	29.0%	40.09%
12 (13 & 14)	Restricted	1,216,167	42,821,814	42,821,814	1,216,167		-			18.12%
21	Bond Interest & Redemption	18,651,698	17,606,437	21,702,444	14,555,691		(4,096,007)			9.18%
33	Child Development Center	386,047	843,360	843,980	385,428		(620)			0.36%
41	Capital Outlay Fund	5,382,157	17,032,446	12,863,035	9,551,569		4,169,412			5.44%
42	Revenue Bond Construction	62,911,809	56,253,342	28,812,506	90,352,646		27,440,836			12.19%
72	Student Rep	405,959	59,261	9,321	455,899		49,940			0.00%
74	Financial Aid	1,119,543	37,760,622	34,206,443	4,673,722		3,554,179			14.47%
75	Scholarships & Loan	37,124	381,750	359,785	59,088		21,964			0.15%
Antelope Valley College Estimated Actuals			281,875,557	236,384,067			45,491,490			100.00%

2023-2024 Tentative Budget

Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	56,430,541	105,320,002	87,399,098	74,351,445	(30,764,207)	17,920,904	43,587,238	46.0%	28.76%
12 (13 & 14)	Restricted	1,216,167	55,978,707	55,999,431	1,195,443		(20,723)			18.43%
21	Bond Interest & Redemption	14,555,691	18,486,759	19,532,200	13,510,250		(1,045,441)			6.43%
33	Child Development Center	385,428	865,755	787,722	463,461		78,033			0.26%
41	Capital Outlay Fund	9,551,569	18,349,249	9,699,525	18,201,292		8,649,724			3.19%
42	Revenue Bond Construction	90,352,646	1,407,218	91,759,864	-		(90,352,646)			30.20%
72	Student Rep	455,899	57,200	56,000	457,099		1,200			0.02%
74	Financial Aid	4,673,722	38,218,021	38,205,542	4,686,201		12,479			12.57%
75	Scholarships & Loan	59,088	420,683	420,668	59,103		15			0.14%
Antelope Valley College Budget			239,103,595	303,860,049			(64,756,455)			100.00%

SECTION 3

***BUDGET SUMMARY
GENERAL FUND***

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
BEGINNING FUND BALANCE	43,294,922	58,214,168
REVENUE		
8100-8200 Federal	18,663,260	11,224,590
8600-8700 State	110,403,284	134,381,749
8800-8900 Local	23,439,255	15,692,371
Total Revenue	152,505,800	161,298,709
REVENUE PLUS BEGINNING FUND BALANCE	195,800,721	219,512,877
EXPENDITURES		
1100-1400 Academic Salaries	34,177,707	36,627,549
2100-2400 Classified Salaries	21,334,874	23,706,142
3100-3800 Benefits	20,305,048	20,555,690
4100-4700 Supplies	7,545,089	11,951,209
5100-5800 Other Operating Costs	20,015,542	21,824,654
6100-6700 Capital Expenditures	6,475,776	3,062,322
Total Expenditures	109,854,037	117,727,567
7100-7900 Other Outgo	27,732,517	25,670,961
Total Expenditures & Other Outgo	137,586,554	143,398,529
Ending Fund Balance	58,214,168	76,114,348
Surplus/Deficit	14,919,246	17,900,181

SECTION 4

***BUDGET DETAIL
GENERAL FUND***

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
REVENUE		
FEDERAL REVENUE		
8116 NSF - Bees Sub-Award	2,915	1,640
8121 Federal College Work Study	211,611	550,633
8122 FISAP Admin	-	169,738
8125 ARP HEERF III	12,492,720	5,301,684
8135 Teacher Acceleration Preparation Program	272,836	1,786,878
8140 Tanf - Federal (50%)	66,474	65,633
8148 HEERF II	2,804,776	-
8159 PELL Admin. Allowance	20,831	32,824
8170 Vocation Technical Education	655,040	671,274
8182 Title V Cooperative	907,150	202,044
8183 Air Force Research Lab	38,794	82,234
8184 Title V Data Science	-	1,168,029
8193 Foster Parenting - Federal	59,481	79,795
8201 Title V Second Year Experience	985,624	824,279
8203 Trio Grant	124,573	267,468
8160 Veteran's Education	3,296	3,296
8260 Interest Income - Fed	-	-
8290 Misc Federal Income	17,140	17,140
TOTAL FEDERAL REVENUE	18,663,260	11,224,590

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

		2022-2023 Estimated Actuals	2023-2024 Tentative Budget
STATE REVENUE			
8600	State Revenues	2,849,060	2,718,280
8602	Hunger Free Campus	5,995	-
8605	Financial Aid Technology	58,270	51,310
8606	Mental Health Support	-	923,981
8611	Basic Skills	1,129,534	1,824,321
8612	Calif Apprenticeship Initiative CAI	70,831	429,169
8615	Enrollment Fee Financial Asst.	197,240	193,000
8616	BFAP Administration	437,133	591,596
8618	California College Promise	394,929	1,463,717
8622	Veteran's Resource Center	66,430	392,339
8623	Guided Pathways	266,850	969,435
8624	EOPS	996,588	1,053,458
8625	CARE	335,499	326,561
8626	Disabled Student Progr Svcs	1,075,973	1,302,141
8627	CalWorks	1,049,602	967,823
8628	Student Success & Support (SSSP) Credit	3,397,731	5,717,092
8631	DPSS CalWorks	203,976	171,004
8632	Strong Workforce Development 60% District Share	2,133,470	4,862,297
8635	Nursing Enrollment	267,747	153,496
8637	Strong Workforce Development 40% Region Share	1,408,246	2,346,715
8638	Student Equity	4,072,785	3,180,191
8640	Tanf - State (50%)	66,474	65,633
8641	Job Developer	188,690	490,286
8644	Quality Improvement Grant	6,429	6,000
8646	Classified Professional Development	-	50,763
8647	Rapid Rehousing	545,416	2,763,406
8648	Cal Fresh	8,796	28,079
8655	Instructional Block Grant	430,201	486,680
8657	Staff Diversity	102,458	481,919
8662	Cal OES State	2,210	-
8663	Foster Parent Training Program - State	59,481	49,810
8666	Undocumented Resources Liaisons	145,483	158,857
8668	CA Prison Incarcerated Students	30,367	30,400
8670	Student Housing	95,757	802,954
8671	Basic Needs Centers	155,357	666,709
8673	Library Services Platform	-	11,743
8674	Rising Scholars Network	-	124,000
8675	LGBTQ+	19,750	100,016
8678	Economic & Workforce Development	69,964	202,589
8679	Learning-Aligned Employment Program	461,995	923,990
8682	State Lottery Proceeds-Prop 20	804,964	2,460,231
8687	Puente Program	12,392	50,000
8688	Retention & Enrollment Outreach	295,034	3,310,040
8697	Culturally Compentent Faculty	-	50,434
8610	General Apportionments	64,646,597	69,867,187
8613	Full Time Faculty Hiring	1,481,893	1,481,893
8630	Education Protection Account (EPA)	17,576,571	17,923,611
8661	Unallocated Interest	-	-
8672	Homeowners Tax Relief	37,127	37,127
8681	State Lottery Proceeds - Reg	2,105,890	1,529,893
8685	Mandated Cost Reimbursement	364,834	318,308
8691	Adjunct Faculty Parity	254,129	254,129
8692	Adjunct Office Hours	16,824	16,824
8693	Adjunct Health Costs	312	312
TOTAL STATE REVENUE		110,403,284	134,381,749

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

		2022-2023 Estimated Actuals	2023-2024 Tentative Budget
LOCAL REVENUE			
8809	Kaiser Sim Collaboration	2,180	-
8860	Interest and Investment Income	-	-
8862	Youth Apprenticeship	9,925	62,151
8872	Community Service & CCD Classes	2,085	12,175
8876	Student Health Services	763,100	1,547,763
8881	Parking	50,053	200,000
8811	Tax Allocation, Secured Roll	8,343,011	8,343,011
8812	Tax Allocation, Supp. Roll	143,451	143,451
8813	Tax Allocation, Unsecured Roll	113,091	113,091
8816	Prior Years Taxes	422,144	422,144
8818	Delinq Taxes (Redevelop Apport. Offset)	39,583	39,583
8819	AB1290 (Redevelopment Apport. Offset)	635,513	635,513
8832	SOAR/Other Fee Waivers Conta Acct	(413,224)	(413,224)
8838	Student Bad Debt Write Off Contra Acct.	-	-
8839	Final Student Write Off Contra Acct.	(3,137)	(3,137)
8850	AVC Facilities Rental	-	-
8851	CSUB Facilities Rental	10,000	10,000
8860	Interest and Investment Income	918,233	918,233
8861	Unallocated Interest	-	-
8868	Bachelor's Degree Pilot Program Tuition	74,340	74,340
8873	BOGG Fee - Waiver Contra Account	(7,476,300)	(7,476,300)
8874	Enrollment	10,294,555	10,294,555
8877	Instructional/Lab Fees	44,769	44,769
8879	Transcript Charges	397	397
8880	Nonresident Tuition	658,990	658,990
8881	Parking Services-Public Transp	-	-
8885	Other Student Fees-Charges	-	-
8887	Audit Refunds/Challenges	4,840	4,840
8889	Library Book Fines	285	285
8890	Other Local Revenues	2,752	2,752
8893	Other Local Revenue Contracts	44,436	44,436
8894	Royalty Revenue	-	-
8896	Cash In Bank	-	-
8898	Events Local Revenue	12,553	12,553
8980	Incoming Transfers	8,741,630	-
TOTAL LOCAL REVENUE		23,439,255	15,692,371
GRAND TOTAL REVENUE		152,505,800	161,298,709

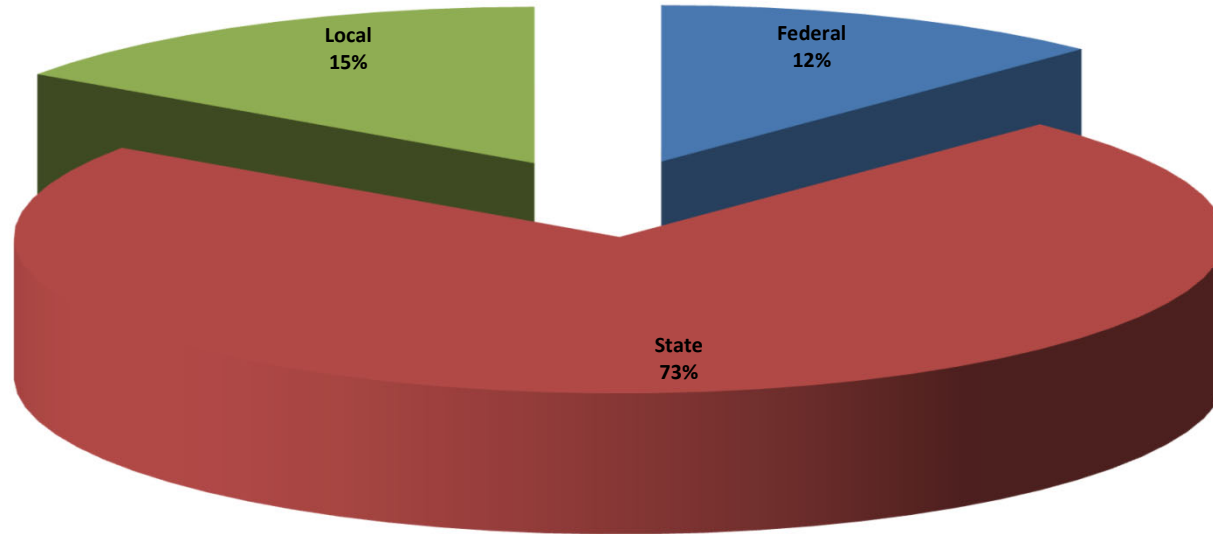
**ANTELOPE VALLEY COLLEGE
SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED
2023-2024 TENTATIVE BUDGET**

		2022-2023 Estimated Actuals	2023-2024 Tentative Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Instructor Salaries	14,933,991	16,313,180
1200	Educational Administrators	5,806,057	6,981,881
1300	Adjunct, Teaching	11,141,853	11,088,530
1400	Other, Non-teaching	2,295,806	2,243,959
	TOTAL ACADEMIC SALARIES	34,177,707	36,627,549
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	16,966,586	19,507,511
2200	Regular, Instr. Aides	1,091,317	1,147,392
2300	Hourly, Non-Instr.	3,167,605	2,973,453
2400	Hrly, Instr. Aides	109,366	77,786
	TOTAL CLASSIFIED SALARIES	21,334,874	23,706,142
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	5,276,584	3,657,512
3200	PERS	4,860,194	5,428,629
3300	OASDI/Medicare	2,092,030	2,165,973
3400	Health & Welfare	7,024,543	8,201,324
3500	Unemployment Ins.	285,328	259,968
3600	Workers' Comp.	766,369	842,285
3800	Alternative Retirement Plan	-	-
	TOTAL EMPLOYEE BENEFITS	20,305,048	20,555,690
4000	SUPPLIES		
4100	Textbooks	42,349	120,749
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	3,967,265	4,143,957
4400	Software	-	800
4500	Non-Instructional Supplies/Equip	3,435,075	7,550,342
4600	Transportation Supplies	100,400	135,361
4700	Food Supplies	-	-
	TOTAL SUPPLIES	7,545,089	11,951,209

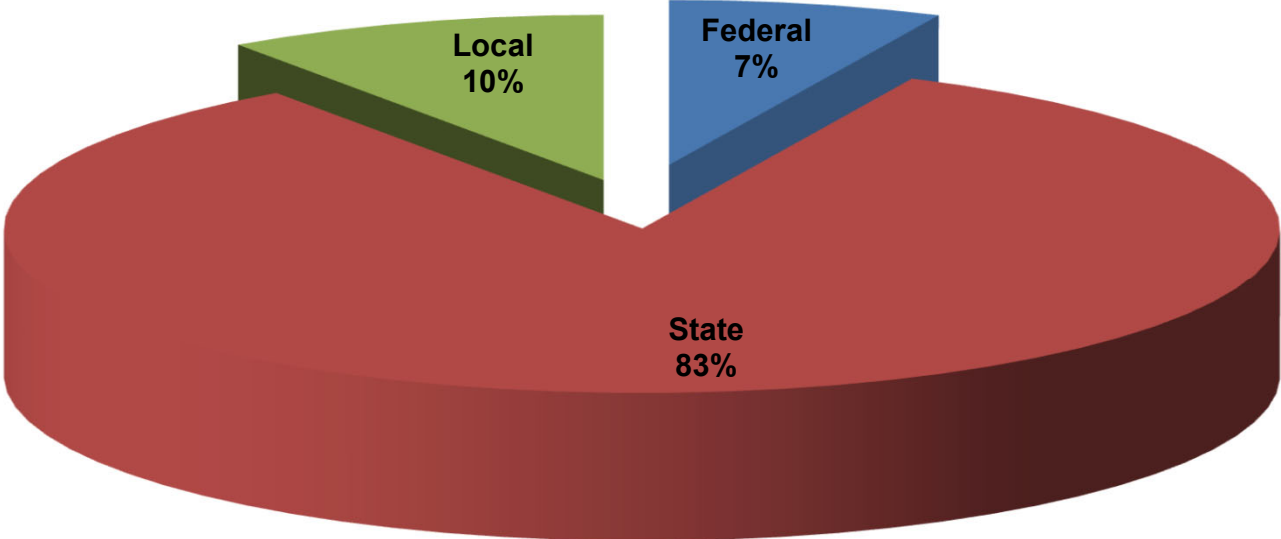
**ANTELOPE VALLEY COLLEGE
SUMMARY-GENERAL FUND DETAIL
RESTRICTED AND UNRESTRICTED
2023-2024 TENTATIVE BUDGET**

		2022-2023 Estimated Actuals	2023-2024 Tentative Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	4,954,458	6,319,882
5200	Conferences & Travel	1,228,333	1,778,690
5300	Dues & Memberships	3,323,402	3,561,107
5400	Insurance	853,081	899,418
5500	Utilities	3,646,053	3,030,281
5600	Rentals & Repairs	1,152,214	1,608,090
5700	Legal, Audit, Elections	785,530	1,147,980
5800	Other Services, Misc.	4,072,471	3,479,205
5900	Other Support	-	-
	TOTAL OTHER OPER EXP	20,015,542	21,824,654
6000 CAPITAL OUTLAY			
6100	Site Improvement	174,628	48,200
6200	Building & Improvements	602,124	1,699,469
6300	Library Books	507,466	179,790
6400	Equipment	5,191,558	1,134,863
6500	Replacement Equipment	-	-
	TOTAL CAPITAL OUTLAY	6,475,776	3,062,322
7000 OTHER OUTGO			
7100	Debt Retirement	-	-
7310	Interfund Transfers Out	16,255,210	537,160
7400	Other Transfers	2,345,861	202,715
7500	Student Grants & Payments	8,874,484	637,493
7600	Payments for Students	256,962	114,735
7900	Reserve for Expenditures	-	24,178,858
	TOTAL OTHER OUTGO	27,732,517	25,670,961
GRAND TOTAL EXPENDITURES		137,586,554	143,398,529
Surplus/Deficit		14,919,246	17,900,181

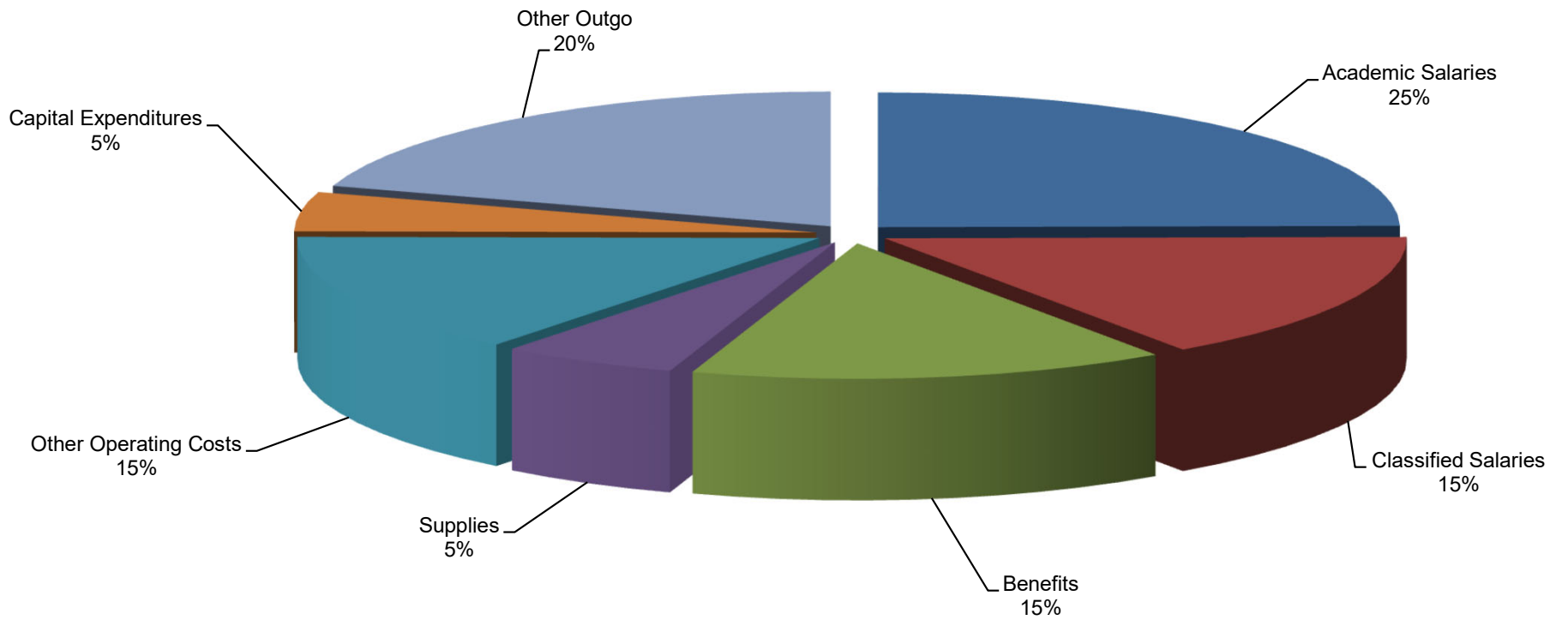
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
ESTIMATED ACTUALS 2022-2023**



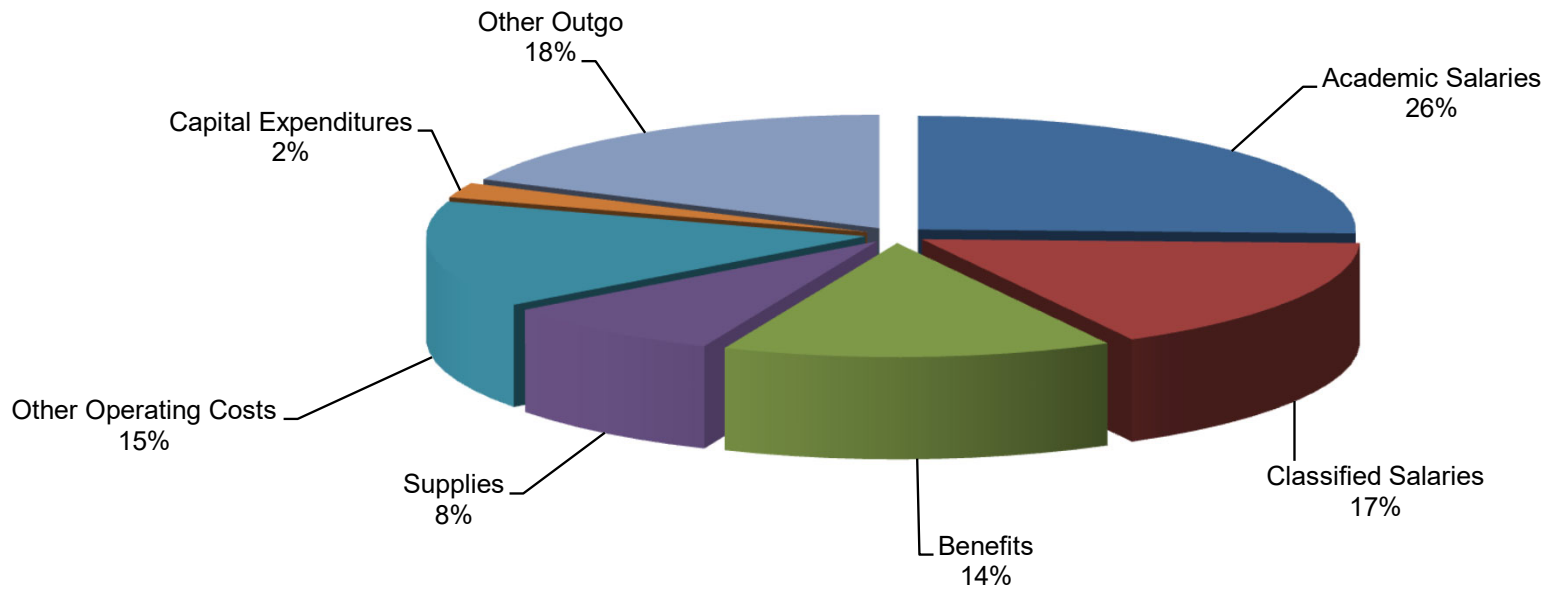
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE
TENTATIVE BUDGET 2023-2024**



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



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



SECTION 5

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

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
BEGINNING FUND BALANCE	42,078,755	56,430,541
REVENUE		
8100-8200 Federal	20,436	20,436
8600-8700 State	86,484,177	91,429,284
8800-8900 Local/Incoming Transfers	22,611,912	13,870,282
Total Revenue	109,116,525	105,320,002
REVENUE PLUS BEGINNING FUND BALANCE	151,195,280	161,750,543
EXPENDITURES		
1100-1400 Academic Salaries	30,858,983	33,470,749
2100-2400 Classified Salaries	16,693,685	18,777,460
3100-3800 Employee Benefits	17,626,270	17,710,356
4100-4700 Supplies	1,230,137	2,258,538
5100-5800 Other Operating Costs	12,242,635	14,290,746
6100-6700 Capital Expenditures	207,112	349,250
Total Expenditures	78,858,822	86,857,098
7100-7900 Other Outgo	15,905,917	542,000
Total Expenditures & Other Outgo	94,764,739	87,399,098
Ending Fund Balance	56,430,541	74,351,445
Surplus/(Deficit)	14,351,786	17,920,904
<i>Assigned Aside for Categorical Salaries + Benes</i>	(500,000)	(500,000)
<i>Capital Projects Protection</i>	(10,000,000)	(10,000,000)
<i>DEI Initiatives & Training</i>	(500,000)	(500,000)
<i>IT Refresh</i>	(3,000,000)	(3,000,000)
<i>Leave Payoff</i>	(750,000)	(750,000)
<i>Professional Development</i>	(684,181)	(684,181)
<i>Reserve for Emergencies (AP 6305)</i>	(500,000)	(500,000)
<i>Reserve for Pension Stabilization (BP 6250)</i>	(7,300,000)	(7,300,000)
<i>Supplemental Protection</i>	(6,000,000)	(6,000,000)
<i>Resource Allocation - One-Time</i>	(1,530,026)	(1,530,026)
Unassigned Ending Fund Balance	25,666,334	43,587,238
Unassigned Reserve %	29.0%	46.0%

SECTION 6

BUDGET DETAIL
GENERAL FUND-UNRESTRICTED

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
UNASSIGNED BEGINNING FUND BALANCE	42,078,755	56,430,541
REVENUE		
FEDERAL REVENUE		
8160 Veteran's Education	3,296	3,296
8260 Interest Income - Fed	-	-
8290 Misc Federal Income	17,140	17,140
TOTAL FEDERAL REVENUE	20,436	20,436
STATE REVENUE		
8600 State Revenues	-	-
8610 General Apportionments	64,646,597	69,867,187
8613 Full Time Faculty Hiring	1,481,893	1,481,893
8630 Education Protection Account (EPA)	17,576,571	17,923,611
8660 Interest	-	-
8670 State Tax Subventions	-	-
8672 Homeowners Tax Relief	37,127	37,127
8681 State Lottery Proceeds - Reg	2,105,890	1,529,893
8685 Mandated Cost Reimbursement	364,834	318,308
8691 Adjunct Faculty Parity	254,129	254,129
8692 Adjunct Office Hours	16,824	16,824
8693 Adjunct Health Costs	312	312
8699 Other Local Revenue	-	-
TOTAL STATE REVENUE	86,484,177	91,429,284
LOCAL REVENUE		
8811 Tax Allocation, Secured Roll	8,343,011	8,343,011
8812 Tax Allocation, Supp. Roll	143,451	143,451
8813 Tax Allocation, Unsecured Roll	113,091	113,091
8816 Prior Years Taxes	422,144	422,144
8818 Delinq Taxes (Redevelop Apport. Offset)	39,583	39,583
8819 AB1290 (Redevelopment Apport. Offset)	635,513	635,513
8832 SOAR/Other Fee Waivers Conta Acct	(413,224)	(413,224)
8838 Student Bad Debt Write Off Contra Acct.	-	-
8839 Final Student Write Off Contra Acct.	(3,137)	(3,137)
8850 AVC Facilities Rental	-	-
8851 CSUB Facilities Rental	10,000	10,000
8860 Interest and Investment Income	918,233	918,233
8861 Unallocated Interest	-	-
8868 Bachelor's Degree Pilot Program Tuition	74,340	74,340
8873 BOGG Fee - Waiver Contra Account	(7,476,300)	(7,476,300)
8874 Enrollment	10,294,555	10,294,555
8877 Instructional/Lab Fees	44,769	44,769
8879 Transcript Charges	397	397
8880 Nonresident Tuition	658,990	658,990
8881 Parking Services-Public Transp	-	-
8885 Other Student Fees-Charges	-	-
8887 Audit Refunds/Challenges	4,840	4,840
8889 Library Book Fines	285	285
8890 Other Local Revenues	2,752	2,752
8893 Other Local Revenue Contracts	44,436	44,436
8894 Royalty Revenue	-	-
8896 Cash In Bank	-	-
8898 Events Local Revenue	12,553	12,553
8980 Incoming Transfers	8,741,630	-
TOTAL LOCAL REVENUE	22,611,912	13,870,282
GRAND TOTAL REVENUE	109,116,525	105,320,002
REVENUE PLUS BEGINNING FUND BALANCE	151,195,280	161,750,543

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
EXPENDITURES		
1000 ACADEMIC SALARIES		
1100 Instructor Salaries	14,755,952	16,245,799
1200 Educational Administrators	4,188,951	5,310,870
1300 Adjunct, Teaching	11,015,879	11,015,879
1400 Other, Non-teaching	898,201	898,201
TOTAL ACADEMIC SALARIES	30,858,983	33,470,749
2000 CLASSIFIED SALARIES		
2100 Regular, Non-Instr.	14,039,252	16,459,344
2200 Regular, Instr. Aides	1,031,659	1,147,392
2300 Hourly, Non-Instr.	1,513,409	1,092,937
2400 Hrly, Instr. Aides	109,366	77,786
TOTAL CLASSIFIED SALARIES	16,693,685	18,777,460
3000 EMPLOYEE BENEFITS		
3100 State Teachers Ret.	4,767,870	3,270,831
3200 PERS	4,047,220	4,452,383
3300 OASDI/Medicare	1,782,357	1,845,965
3400 Health & Welfare	6,124,667	7,148,500
3500 Unemployment Ins.	251,992	244,788
3600 Workers' Comp.	652,162	747,889
3800 Alternative Retirement Plan	-	-
TOTAL EMPLOYEE BENEFITS	17,626,270	17,710,356
4000 SUPPLIES		
4100 Textbooks	-	-
4200 Books & Other Reference Mat'l	-	-
4300 Instructional Materials & Supplies	92,323	69,291
4400 Software	-	800
4500 Non-Instructional Supplies/Equip	1,042,314	2,053,086
4600 Transportation Supplies	95,500	135,361
4700 Food Supplies	-	-
TOTAL SUPPLIES	1,230,137	2,258,538
5000 OTHER OPERATING EXP		
5100 Consultants	1,288,330	1,646,155
5200 Conferences & Travel	435,751	601,576
5300 Dues & Memberships	1,558,490	2,800,939
5400 Insurance	833,711	880,048
5500 Utilities	3,482,569	3,028,183
5600 Rentals & Repairs	1,014,412	1,142,543
5700 Legal, Audit, Elections	761,172	1,141,980
5800 Other Services, Misc.	2,868,201	3,049,322
5900 Other Support	-	-
TOTAL OTHER OPER EXP	12,242,635	14,290,746
6000 CAPITAL OUTLAY		
6100 Site Improvement	3,450	48,200
6200 Building & Improvements	8,432	-
6300 Library Books	158,212	179,790
6400 Equipment	37,019	121,260
6500 Equipment Replacement	-	-
TOTAL CAPITAL OUTLAY	207,112	349,250

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
EXPENDITURES		
7000 OTHER OUTGO		
7000 Other Outgo	-	-
7100 Debt Retirement	-	-
7310 Interfund Transfers Out	16,074,638	537,160
7400 Other Transfers	(168,721)	-
7500 Student Grants & Payments	-	-
7600 Payments for Students	-	-
7900 Reserve for Expenditures	-	4,840
TOTAL OTHER OUTGO	15,905,917	542,000
GRAND TOTAL EXPENDITURES	94,764,739	87,399,098
<i>Total Ending Fund Balance</i>	56,430,541	74,351,445
<i>Surplus/(Deficit)</i>	14,351,786	17,920,904
<i>Assigned Aside for Categorical Salaries + Benes</i>	(500,000)	(500,000)
<i>Capital Projects Protection</i>	(10,000,000)	(10,000,000)
<i>DEI Initiatives & Training</i>	(500,000)	(500,000)
<i>IT Refresh</i>	(3,000,000)	(3,000,000)
<i>Leave Payoff</i>	(750,000)	(750,000)
<i>Professional Development</i>	(684,181)	(684,181)
<i>Reserve for Emergencies (AP 6305)</i>	(500,000)	(500,000)
<i>Reserve for Pension Stabilization (BP 6250)</i>	(7,300,000)	(7,300,000)
<i>Supplemental Protection</i>	(6,000,000)	(6,000,000)
<i>Resource Allocation - One-Time</i>	(1,530,026)	(1,530,026)
<i>Unassigned Ending Fund Balance</i>	25,666,334	43,587,238
Reserve % (BP 6200) 17% goal	29.0%	46.0%

SECTION 7

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

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

		2022-2023 Estimated Actuals	2023-2024 Tentative Budget
<i>BEGINNING FUND BALANCE</i>		1,216,167	1,216,167
<i>REVENUE</i>			
8100-8200	Federal	18,684,652	11,204,154
8600-8700	State	23,309,819	42,952,465
8800	Local	827,343	1,822,089
<u>Total Revenue</u>		42,821,814	55,978,707
REVENUE PLUS BEGINNING FUND BALANCE		44,037,981	57,194,874
<i>EXPENDITURES</i>			
1100-1400	Academic Salaries	3,318,724	3,156,801
2100-2400	Classified Salaries	4,641,189	4,928,683
3100-3800	Employee Benefits	2,678,779	2,845,334
4100-4700	Supplies	6,314,952	9,692,672
5100-5800	Other Operating Costs	7,772,907	7,533,908
6100-6700	Capital Expenditures	6,268,664	2,713,073
<u>Total Expenditures</u>		30,995,215	30,870,469
7100-7900	Other Outgo	11,826,600	25,128,961
<u>Total Expenditures & Other Outgo</u>		42,821,814	55,999,431
<i>Ending Fund Balance</i>		1,216,167	1,195,443
Surplus/Deficit		-	(20,723)

SECTION 8

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

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
BEGINNING FUND BALANCE	1,216,167	1,216,167
FEDERAL REVENUE		
8116 NSF - Bees Sub-Award	2,915	1,640
8121 Federal College Work Study	211,611	550,633
8122 FISAP Admin	-	169,738
8125 ARP HEERF III	12,492,720	5,301,684
8135 Teacher Acceleration Preparation Program	272,836	1,786,878
8140 Tanf - Federal (50%)	66,474	65,633
8148 HEERF II	2,804,776	-
8159 PELL Admin. Allowance	20,831	32,824
8170 Vocation Technical Education	655,040	671,274
8182 Title V Cooperative	907,150	202,044
8183 Air Force Research Lab	38,794	82,234
8184 Title V Data Science	41,828	1,168,029
8193 Foster Parenting - Federal	59,481	79,795
8201 Title V Second Year Experience	985,624	824,279
8203 Trio Grant	124,573	267,468
TOTAL FEDERAL REVENUE	18,684,652	11,204,154
STATE REVENUE		
8600 State Revenues	2,849,060	2,718,280
8602 Hunger Free Campus	5,995	-
8603 Campus Safety & Sexual Assault	3,800	-
8604 California Campus Catalyst	190	-
8605 Financial Aid Technology	58,270	51,310
8606 Mental Health Support	-	923,981
8611 Basic Skills	1,129,534	1,824,321
8612 Calif Apprenticeship Initiative CAI	70,831	429,169
8615 Enrollment Fee Financial Asst.	197,240	193,000
8616 BFAP Administration	437,133	591,596
8618 California College Promise	394,929	1,463,717
8622 Veteran's Resource Center	66,430	392,339
8623 Guided Pathways	266,850	969,435
8624 EOPS	996,588	1,053,458
8625 CARE	335,499	326,561
8626 Disabled Student Progr Svcs	1,075,973	1,302,141
8627 CalWorks	1,049,602	967,823
8628 Student Success & Support (SSSP) Credit	3,397,731	5,717,092
8631 DPSS CalWorks	203,976	171,004
8632 Strong Workforce Development 60% District Share	2,133,470	4,862,297
8635 Nursing Enrollment	267,747	153,496
8637 Strong Workforce Development 40% Region Share	1,408,246	2,346,715
8638 Student Equity	4,072,785	3,180,191
8640 Tanf - State (50%)	66,474	65,633
8641 Job Developer	188,690	490,286
8644 Quality Improvement Grant	6,429	6,000
8646 Classified Professional Development	-	50,763
8647 Rapid Rehousing	545,416	2,763,406
8648 Cal Fresh	8,796	28,079
8655 Instructional Block Grant	430,201	486,680
8657 Staff Diversity	102,458	481,919
8662 Cal OES State	2,210	-
8663 Foster Parent Training Program - State	59,481	49,810
8666 Undocumented Resources Liaisons	145,483	158,857
8668 CA Prison Incarcerated Students	37,500	30,400
8671 Basic Needs Centers	155,357	1,469,663
8673 Library Services Platform	-	11,743
8674 Rising Scholars Network	-	124,000
8675 LGBTQ+	19,750	100,016
8678 Economic & Workforce Development	7,305	202,589
8679 Learning-Aligned Employment Program	-	923,990
8682 State Lottery Proceeds-Prop 20	804,964	2,460,231
8687 Puente Program	12,392	50,000
8688 Retention & Enrollment Outreach	295,034	3,310,040
8697 Culturally Competent Faculty	-	50,434
TOTAL STATE REVENUE	23,309,819	42,952,465

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

		2022-2023 Estimated Actuals	2023-2024 Tentative Budget
LOCAL REVENUE			
8809	Kaiser Sim Collaboration	2,180	-
8860	Interest and Investment Income	-	-
8862	Youth Apprenticeship	9,925	62,151
8872	Community Service & CCD Classes	2,085	12,175
8876	Student Health Services	763,100	1,547,763
8881	Parking	50,053	200,000
8890	Other Local Revenues	-	-
8896	Other Local Revenues/Cash In Bank	-	-
8980	Incoming Transfers	-	-
TOTAL LOCAL REVENUE		827,343	1,822,089
GRAND TOTAL REVENUE		42,821,814	55,978,707
REVENUE PLUS BEGINNING FUND BALANCE		44,037,981	57,194,874
EXPENDITURES			
1000 ACADEMIC SALARIES			
1100	Teachers Salaries	178,039	67,381
1200	Educational Administrators	1,617,106	1,671,011
1300	Adjunct, Teaching	125,974	72,651
1400	Other, Non-teaching	1,397,605	1,345,758
TOTAL ACADEMIC SALARIES		3,318,724	3,156,801
2000 CLASSIFIED SALARIES			
2100	Regular, Non-Instr.	2,927,335	3,048,166
2200	Regular, Instr. Aides	59,659	-
2300	Hourly, Non-Instr.	1,654,196	1,880,516
2400	Hrly, Instr. Aides	-	-
TOTAL CLASSIFIED SALARIES		4,641,189	4,928,683
3000 EMPLOYEE BENEFITS			
3100	State Teachers Ret.	508,713	386,681
3200	PERS	812,974	976,246
3300	OASDI	309,673	320,008
3400	Health & Welfare	899,875	1,052,824
3500	Unemployment Ins.	33,336	15,180
3600	Workers' Comp.	114,207	94,396
3800	Alternative Retirement Plan	-	-
TOTAL EMPLOYEE BENEFITS		2,678,779	2,845,334
4000 SUPPLIES			
4100	Textbooks	42,349	120,749
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	3,874,942	4,074,666
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	2,392,761	5,497,256
4600	Transportation Supplies	4,900	-
4700	Food Supplies	-	-
TOTAL SUPPLIES		6,314,952	9,692,672

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
EXPENDITURES		
5000 OTHER OPERATING EXP		
5100 Consultants	3,666,127	4,673,727
5200 Conferences & Travel	792,582	1,177,114
5300 Dues & Memberships	1,764,911	760,168
5400 Insurance	19,370	19,370
5500 Utilities	163,485	2,098
5600 Rentals & Repairs	137,803	465,547
5700 Legal, Audit, Elections	24,358	6,000
5800 Other Services, Misc.	1,204,271	429,883
5804 Borrowing Interest Expense	-	-
5900 Other Support	-	-
TOTAL OTHER OPER EXP	7,772,907	7,533,908
6000 CAPITAL OUTLAY		
6100 Site Improvement	171,178	-
6200 Building & Improvements	593,692	1,699,469
6300 Library Books	349,254	-
6400 Equipment	5,154,539	1,013,604
6500 Equipment Replacement	-	-
TOTAL CAPITAL OUTLAY	6,268,664	2,713,073
7000 OTHER OUTGO		
7000 Other Outgo	-	-
7100 Debt Retirement	-	-
7310 Interfund Transfers Out	180,573	-
7400 Other Transfers & Indirect Costs	2,514,582	202,715
7500 Student Grants & Payments	8,874,484	637,493
7600 Payments for Students	256,962	114,735
7900 Reserve for Expenditures	-	24,174,018
TOTAL OTHER OUTGO	11,826,600	25,128,961
GRAND TOTAL EXPENDITURES	42,821,814	55,999,431
Ending Fund Balance	1,216,167	1,195,443
Surplus/Deficit	-	(20,723)

SECTION 9

CAPITAL OUTLAY PROJECT FUNDS

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
<i>Beginning Fund Balance</i>	5,382,157	9,551,569
<i>REVENUE</i>		
8651 State Capital Outlay	-	-
8652 Scheduled Maintenance	4,152,000	-
8860 Scheduled Maintenance	104,821	96,240
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	43,749	43,749
8867 Non Resident Cap X Fee	41,035	41,035
8890 Capital Outlay Projects	16,349	
8891 Lancaster Redevelopment	1,754,072	1,754,072
8892 Palmdale Redevelopment	779,340	779,340
8940 Proceeds of General Long-Term	9,384,480	-
8980 Incoming Transfers	756,600	15,634,813
<u>Total Revenue</u>	17,032,446	18,349,249
<u>Total Beginning Balance and Revenue</u>	22,414,603	27,900,818
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	80,552	33,258
5100-5800 Other Operating Costs	2,063,180	7,093,764
6100-6700 Capital Expenditures	1,386,954	1,572,503
<u>Total Expenditures</u>		
7100-7900 Other Outgo	9,332,349	1,000,000
<u>Total Expenditures & Other Outgo</u>	12,863,035	9,699,526
<i>Ending Fund Balance</i>	9,551,569	18,201,292

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

DETAIL OF PROJECTS

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
Beginning Balance	5,382,157	9,551,569
REVENUE		
8651 State Capital Outlay	-	-
8652 Scheduled Maintenance	4,152,000	-
8860 Interest and Investment Income	104,821	96,240
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	43,749	43,749
8867 Non Resident Cap X Fee	41,035	41,035
8890 Other Local Revenues	16,349	-
8891 Lancaster Redevelopment	1,754,072	1,754,072
8892 Palmdale Redevelopment	779,340	779,340
8940 Proceeds of General Long-Term	9,384,480	-
8980 Incoming Transfers	756,600	15,634,813
Total Revenue	17,032,446	18,349,249
Total Beginning Balance and Revenue	22,414,603	27,900,817
EXPENDITURES Fund 41		
Facilities Services	9,381,662	-
Cell Tower Upgrade	-	16,349
Baseball Field Repairs	263,912	-
District	-	500,000
Emergency Phones	387,788	228,965
Facilities Services	54,631	-
Foxfield Renovations	17,707	-
Palmdale projects	1,300,796	686,109
District	-	500,000
Palmdale Campus	7,828	-
Palmdale projects	393,799	1,050,851
A,FA3,L,YH,UH&MH CarpetSignagePaint	34,308	1,079,692
Dark Room ADA Compliance	5,000	-
Door Access Controls Upgrade	160,106	81,475
Irrigation Upgrade	79,950	141,492
LearnCtr & FineArts ExteriorUpgrade	54,738	180,262
Library & MesHall Elevator Upgrades	80,595	39,405
Library and CDC Roof Repairs	565,823	13,277
Mechanical Maintenance Upgrade	68,823	1,029,649
Yoshida Hall Offices Renovation	5,569	-
Asbestos Abatement	-	262,000
Child Development Center Upgrade	-	350,000
Emerg. Lighting Upgrade/Replacement	-	250,000
Fire Alarm System Upgrade	-	550,000
Fire Pump Replacement	-	100,000
HVAC Heating Units Upgrade/Replacem	-	190,000
HVAC VFD Replacement	-	275,000
Landscape,AccessPoint&CampusPathway	-	1,000,000
Lighting Control System Replacement	-	175,000
Repair/Replacement Roof/Exhaust Fan	-	1,000,000
Total Expenditures	12,863,035	9,699,525
Ending Fund Balance	9,551,569	18,201,292

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

Fund 42	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
Beginning Fund Balance	62,911,809	90,352,646
REVENUE		
8860 Capital Outlay Endowment Interest	547,011	567,669
8860 Capital Outlay Interest & Investment Income	1,119,399	839,549
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	54,586,933	-
8900 Other Financing Sources	-	-
Total Revenue	56,253,342	1,407,218
Total Beginning Balance and Revenue	119,165,152	91,759,864
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	270,219	954,174
3100-3800 Employee Benefits	169,246	436,992
4100-4700 Supplies	2,634,075	745,385
5100-5800 Other Operating Costs	312,674	684,521
6100-6700 Capital Expenditures	25,426,292	88,938,791
Total Expenditures	28,812,506	91,759,864
7100-7900 Other Outgo	-	-
Total Expenditures & Other Outgo	28,812,506	91,759,864
Ending Fund Balance	90,352,646	-

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
Beginning Balance	62,911,809	90,352,646
REVENUE		
8860 Capital Outlay Endowment	547,011	567,669
8860 Capital Outlay Interest & Investment Income	1,119,399	839,549
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	54,586,933	-
8900 Other Financing Sources	-	-
Total Revenue	56,253,342	1,407,218
Total Beginning Balance and Revenue	119,165,152	91,759,864
EXPENDITURES Fund 42		
Information Technology Service	76,748	950
Planning & Coord:Facilities	226,914	627,082
Planning & Coord:Bus Serv	216,315	800,861
Campus Infrastructure PHS I	1,573,702	2,408
Sage Hall (Academic Commons)	375,886	138,583
Student Services Bldg	11,240,121	1,926,543
J-12/30th Main Entrance	87,596	2,228,798
Discovery Lab	1,217,745	902,413
Marauder Complex-Modular FieldHouse	2,063,441	617,501
General Conditions & Logistics	549,980	1,309,540
Campus Security Building	105,093	-
Gym Reno 17-002	124,280	6,912,172
The Commons	16,399	28,184,671
Swing Phase 2	3,087,281	1,608,783
Cedar Hall	7,326,633	46,422,111
Outdoor Fitness Center	511,432	64,511
Interest Expense	12,938	12,938
Total Expenditures	28,812,506	91,759,864
Ending Fund Balance	90,352,646	-

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
<i>Beginning Fund Balance</i>	18,651,698	14,555,691
<i>REVENUE</i>		
8600 State Revenue	-	-
8800 Local Revenue	17,606,437	18,486,759
<u>Total Revenue</u>	17,606,437	18,486,759
<u>Total Beginning Balance and Revenue</u>	36,258,135	33,042,450
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	-
5100-5800 Other Operating Costs	-	-
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	-	-
7100-7900 Other Outgo	21,702,444	19,532,200
<u>Total Expenditures & Other Outgo</u>	21,702,444	19,532,200
<i>Ending Fund Balance</i>	14,555,691	13,510,250

SECTION 10

CHILD DEVELOPMENT FUND

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
<i>Beginning Fund Balance</i>	386,047	385,428
<i>REVENUE</i>		
8100 Federal	-	-
8138 ARPA Stipend	25,353	
8147 CRRSA AB82	118	
8620 California State Preschool	548,122	783,106
8695 State	-	-
8860 Interest Income	62,153	2,128
8871 Local	207,614	80,521
8980 Transfers In	-	-
<u>Total Revenue</u>	843,360	865,755
<u>Total Beginning Balance and Revenue</u>	1,229,407	1,251,183
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	490,319	506,713
3100-3800 Employee Benefits	205,659	215,344
4100-4700 Supplies	9,000	8,404
5100-5800 Other Operating Costs	58,712	57,260
6100-6700 Capital Expenditures	80,290	-
<u>Total Expenditures</u>	843,980	787,722
7100-7900 Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>	843,980	787,722
<i>Ending Fund Balance</i>	385,428	463,461

SECTION 11

PARKING FUND

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
<i>Beginning Fund Balance</i>	-	-
REVENUE		
8881 Local	200,264	200,000
<u>Total Revenue</u>	200,264	200,000
REVENUE PLUS BEGINNING FUND BALANCE	200,264	200,000
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	16,894	16,000
5100-5800 Other Operating Costs	183,370	184,000
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	200,264	200,000
7100-7900 Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>	200,264	200,000
<i>Ending Fund Balance</i>	-	-

*The Parking Fees are incorporated in the General Fund

SECTION 12

OTHER FUNDS

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
<i>Beginning Fund Balance</i>	405,959	455,899
REVENUE	-	
8884 Fees Collected	56,642	56,000
8860 Interest	2,619	1,200
<u>Total Revenue</u>	59,261	57,200
<u>Total Beginning Balance and Revenue</u>	465,220	513,099
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	2,000
5100-5800 Other Operating Costs	9,321	26,000
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	9,321	28,000
7100-7900 Other Outgo	-	28,000
<u>Total Expenditures & Other Outgo</u>	9,321	56,000
<i>Ending Fund Balance</i>	455,899	457,099

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
<i>Beginning Fund Balance</i>	1,119,543	4,673,722
<i>REVENUE</i>		
8100-8200 Federal Revenue	24,647,782	25,607,577
8600-8700 State Revenue	13,038,155	12,597,965
8800 Local	-	-
8860 Interest	74,685	12,479
<u>Total Revenue</u>	37,760,622	38,218,021
<u>Total Beginning Balance and Revenue</u>	38,880,165	42,891,743
<i>EXPENDITURES</i>		
32300 Federal Pell Student Grants	21,242,121	21,920,000
32310 Federal Stafford Loans	2,942,508	3,021,000
32320 Federal SEOG	296,500	666,577
32503 State Emergency Fin Assist	-	167,561
32600 State CAL Grants	3,687,661	3,945,000
32604 State Student Success	4,210,551	8,045,404
32606 State Early Action Emergency SFA	1,827,102	440,000
<u>Total Expenditures</u>	34,206,443	38,205,542
<i>Ending Fund Balance</i>	4,673,722	4,686,201

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

	2022-2023 Estimated Actuals	2023-2024 Tentative Budget
<i>Beginning Fund Balance</i>	37,124	59,088
<i>REVENUE</i>		
8677 State Revenue	-	50,000
8800 Local	381,739	370,668
8860 Interest	10	15
<u>Total Revenue</u>	381,750	420,683
<u>Total Beginning Balance and Revenue</u>	418,874	479,771
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	-
5100-5800 Other Operating Costs	-	-
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	-	-
7100-7600 92004: Scholarships-Local	239,453	292,668
7100-7600 90304: Scholarshare-Local	3,840	-
7100-7900 32902: Private Loans	77,071	78,000
7520 32903: Cal KIDS	39,421	50,000
<u>Total Other Outgo</u>	359,785	420,668
<u>Total Expenditures & Other Outgo</u>	359,785	420,668
<i>Ending Fund Balance</i>	59,088	59,103

SECTION 13

***APPROPRIATIONS LIMIT
WORKSHEET***

**California Community Colleges
Gann Limit Worksheet
Budget Year 2023-24**

DISTRICT: **ANTELOPE VALLEY**
DATE: June 12, 2023

I. Appropriations Limit:			
A. Appropriations Limit			\$ 82,352,659
B. Price Factor:		1.0444	
C. Population factor:			
1 2021-22	Second Period Actual FTES	8,397.9600	
2 2022-23	Second Period Actual FTES	8,999.3700	
	Population Change Factor	1.0716	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors			\$ 92,167,370
(line A multiplied by line B and line C.3.)			
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - increase			-
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - decrease			-
G. Appropriations Limit			\$ 92,167,370
II. Appropriations Subject to Limit			
A. State Aid ¹			\$ 89,543,956
B. State Subventions ²			37,127
C. Local Property taxes			9,696,793
D. Estimated excess Debt Service taxes			
E. Estimated Parcel taxes, Square Foot taxes, etc.			
F. Interest on proceeds of taxes			
G. Less: Costs for Unreimbursed Mandates ³			210,464
H. Appropriations Subject to Limit			\$ 99,067,412

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

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

² Home Owners Property Tax Relief, Timber Yield Tax, etc...

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

SECTION 14

***EDUCATION PROTECTION
ACCOUNT***

CALIFORNIA COMMUNITY COLLEGE
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Schools and Local Public Safety Protection Act
 Prop 30/55 EPA Budget Report

Budget for

Fiscal Year: 2023-2024

District ID: 64253

Name: Antelope Valley Community College

Activity Classification	Activity Code				Unrestricted
EPA Proceeds:	8630				17,923,611
Activity Classification	Activity Code	Salaries and Benefits (1000 - 3000)	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Total
Instructional Activities	0100-5900	17,923,611			17,923,611
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*		17,923,611	0	0	17,923,611
Revenues less Expenditures					0
<p align="center">*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.</p>					