



ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

2024-2025 TENTATIVE BUDGET



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SECTION 1

BUDGET NARRATIVE

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

Antelope Valley Community College District Philosophy, Vision, and Mission

Philosophy

Antelope Valley College is a comprehensive community college in the California Community College System dedicated to providing services to a broad range of students with a variety of educational goals. Antelope Valley College is dedicated to providing educational programs and services as expressed in the California Master Plan for Higher Education. The College is committed to equal educational opportunity and reinforces that commitment through a program of active affirmation of diversity.

Antelope Valley College is dedicated to meeting the dynamic needs of a changing community. The College addresses the educational needs of a diverse and evolving population. The College recognizes that it is uniquely capable of responding to the requirements of regional business, industry, and public service, as well as the social and cultural needs of the Antelope Valley.

Antelope Valley College affirms the rights of the individual and respects human dignity. The programs and activities of the College foster the individual's ability to think clearly, critically, and independently to meet the demands of an increasingly complex society. The student is the primary concern of the College. The curriculum, activities, and services of the College help students understand their physical, cultural, ethnic, and social environment. The preservation of academic freedom provides a college environment in which students and faculty can examine ideas freely.

This philosophy is reflected in the curriculum, the student-faculty relationships, the services and resources, and the policies of the College.

Vision

To provide quality education that transforms lives.

Mission Statement

Antelope Valley College, a public institution of higher education, provides a quality, comprehensive education to a diverse population of learners. We are committed to student success offering value and opportunity, in service to our community.

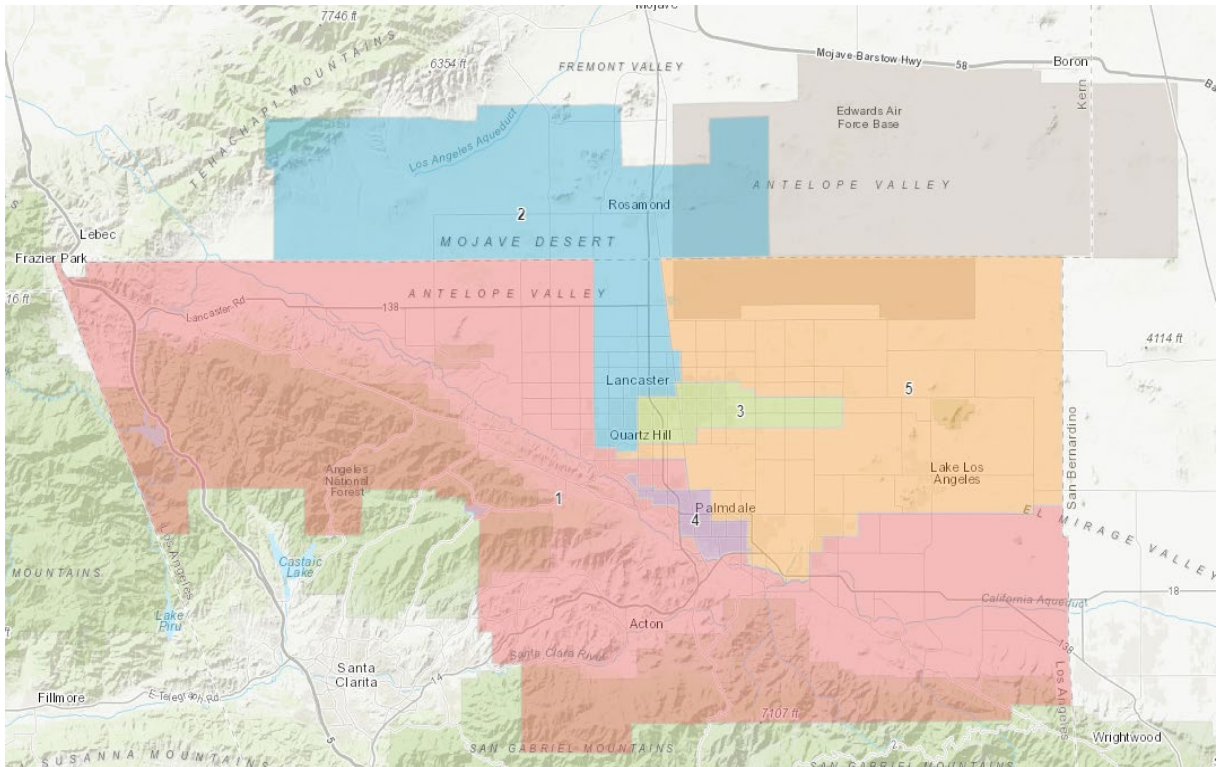
Antelope Valley Community College District History and Overview

Antelope Valley College held its first classes on Sept. 10, 1929, as an extension of Antelope Valley Joint Union High School in Lancaster. In 1957 the College's first president was hired and groundbreaking was held in September 1959 for a new college campus in Lancaster, CA.

The College today offers courses at three sites including the main Lancaster campus which is approximately 135 acres, Palmdale Center, and Fox Airfield. The Center at Palmdale operates within 50,000 assignable square feet of classrooms, offices, and reading/study rooms for the Learning Resources Center, along with an adjacent 22,000 square foot building. The District's baccalaureate degree in Airframe Manufacturing Technology and instruction in Aeronautical Sciences and Technology have been consolidated at facilities within the Los Angeles County General William J. Fox Airfield five miles northwest of Lancaster. Foxx Field is a general aviation facility with limited cargo operations. California State University Los Angeles (CSULA) offers a bachelor's degree in communications at the Lancaster state prison for inmates in yard A only. AVC has complemented that program of study by offering an AD-T in communications studies at the Lancaster prison facility. Both programs provide in person face-to-face instruction. The California State University Bakersfield (CSUB) has an Antelope Valley presence where nine undergraduate degree fields are taught on the northeast corner of the AVC campus. California State University Bakersfield and Antelope Valley College (AVC) have signed a Memorandum of Understanding (MOU) to expand the number of STEM baccalaureate degrees available at CSUB's Antelope Valley campus. In 2023, Antelope Valley College received approval to offer a second baccalaureate degree in Respiratory Care.

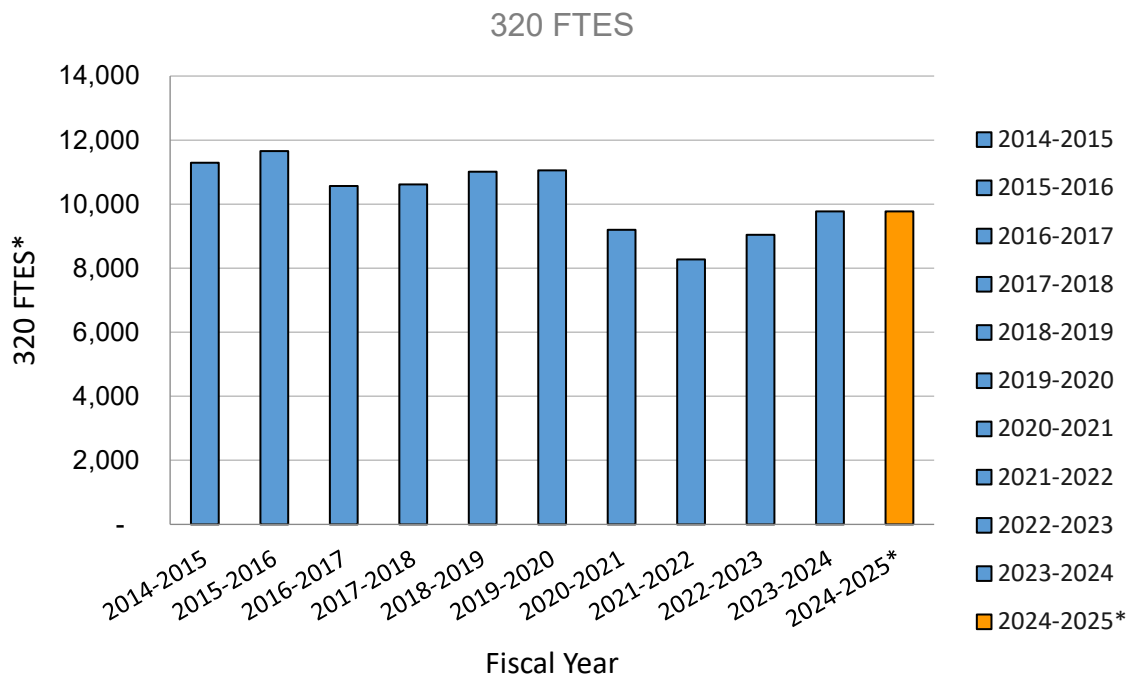
Antelope Valley College services over 15,000 students and awards over 3,000 certificates, associate degrees, and baccalaureate degrees annually.

Antelope Valley Community College District Map



Enrollment and FTES

Fiscal Year	320 FTES*	% Change From PY	Funded FTES
2014-2015	11,293	1%	11,293
2015-2016	11,657	3%	11,657
2016-2017	10,567	-9%	10,567
2017-2018	10,616	0%	10,616
2018-2019	11,013	4%	10,789
2019-2020	11,055	0%	10,858
2020-2021	9,199	-17%	11,067
2021-2022	8,274	-10%	11,164
2022-2023	9,043	9%	11,164
2023-2024	9,774	8%	10,700
2024-2025	9,774	0%	10,237



2024-2025 Tentative Budget Assumptions

The Tentative Budget was developed using the following assumptions in the May Revision of the 2024-25 Budget.

Revenue Budget Assumptions:

- Student Centered Funding Formula (SCFF) Funding is Based on Prior Year SCFF Stability - Total Computational Revenue (TCR) + COLA
- SCFF COLA – 1.07%
- FTES - FY 2023-24 P2 – 9,774
- TCR Deficit - 3.55%

Expenditure Budget Assumptions:

- 4% Negotiated Salary Increase
- Step & Column Increases
- Pension Rate Increases
 - CalPERS – Up from 26.88% in 2023-24 to 27.05% in 2024-25
 - CalSTRS – No change - 19.10% in 2024-24
- California CPI – 3.1%
 - Inflationary factor of 3.0% for most Supply Expenses
 - Inflationary factor of 5.0% for most Operating Expenses
- Unemployment Insurance Rate – 0.05%
- Resource Allocation Funding Proposed
- Long Term Commitments
- On-going District Obligations

Education Protection Act

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.

Factor	2022-23	2023-24	2024-25
Cost-of-living adjustment (COLA)	6.56%	8.1322%	1.07%
State Lottery funding per FTES ^a	\$237	\$249	TBD
Mandated Costs Block Grant funding per FTES	\$32.68	\$35.37	\$35.75
RSI reimbursement per hour	\$8.82	\$8.82	\$10.08
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	25.37%	26.68%	27.05%
State Teachers' Retirement System (CalSTRS) employer contribution rates	19.10%	19.10%	19.10%

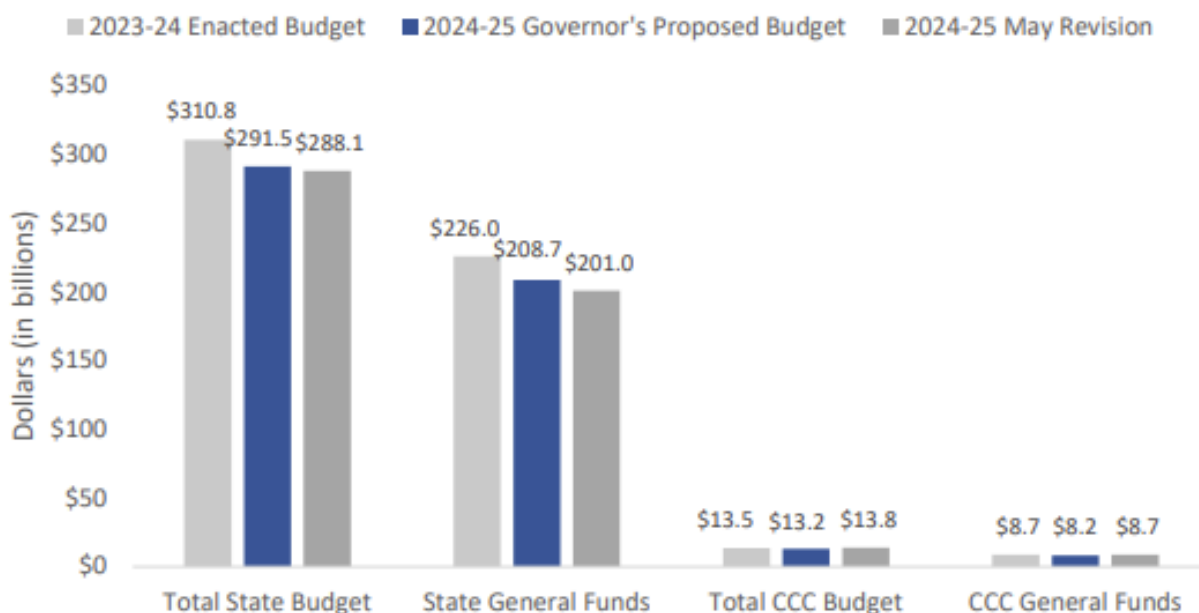
^a 2023-24 estimate not available

Joint Analysis of May Revision 2024-25 Budget Highlights¹

The California Governor released the May Revision of the Budget for the 2024-25 fiscal year on May 14, 2024. A joint analysis was issued on May 15, 2024 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).

FY 2024-25 Projected State Deficit of \$45 Billion - Under the May Revision, the overall state budget would be lower than proposed in January and lower than the 2023-24 enacted budget, decreasing by about 7% to \$288 billion related to a projected budget deficit of \$45 billion. General Fund spending would decrease by about \$25 billion (11.1%) to \$201 billion.

The budget proposal for the California Community Colleges focuses on stability in the context of the significant budget deficit. It includes no major core reductions to programs or services, instead drawing on reserves and operational savings to bring the overall budget in balance.



The Governor’s May Revision also reflects the lower-than-projected state revenues and now projects a total budget deficit of \$44.9 billion. The proposal expects an additional \$28.4 billion deficit for 2025-26 (for deficits totaling about \$73 billion over two years). The Administration cautions that persistent inflation and elevated interest rates could hamper economic activity by more than projected and worsen budget conditions.

Revised proposals for ongoing spending include about \$100 million for a 1.07% cost-of-living adjustment (COLA) for community college apportionments, \$31 million more than the Governor’s original proposed COLA of 0.76% in the January budget proposal. The proposal also includes an additional \$13 million for COLAs and adjustments to certain categorical programs, and \$28 million for systemwide enrollment growth of 0.5%.

The Governor’s May Revision proposes modest additional ongoing resources of approximately \$142 million to California Community Colleges appropriations and categorical programs, as compared to the 2023 Budget Act, up from the \$110 million increase proposed in January.

Proposal for Investment in Nursing Workforce is Maintained - The May Revision continues to include a proposed investment of \$60 million one-time to begin addressing California’s nursing shortage, with the goal of providing that amount per year over the next five years to expand Associate Degree in Nursing (ADN) program capacity in the community colleges and Bachelor of Science in Nursing (BSN) partnerships with four-year universities.

Funds for Low-Income Workers Project are Included - The revised budget proposal includes \$5 million one-time for a Pathways for Learners of Low-Income Demonstration Project. The project involves a partnership to support the development of educational pathways for working learners in the United Domestic Workers (UDW)

Proposal Supports Mapping Credit for Prior Learning Pathways - The May Revision includes \$6 million one-time for a Mapping Articulated Pathways for Credit for Prior Learning (CPL) Demonstration Project.

Investments Would Support Systemwide Technology Adoption - The Governor's revised proposal includes \$12 million one-time for a Common Cloud Data Platform Demonstration Project. The funds would support efforts to chart the challenges and benefits of establishing a shared, multi-district data infrastructure.

The proposal also includes \$12 million one-time to support the expansion of e-Transcript - California across all 116 colleges. The funding would allow colleges to capture as much student record movement between segments as possible, reducing reliance and usage of commercial third-party transcript ordering services.

District Revenue Protections

The 2022 Budget Act extended the revenue protections in a modified form beginning in 2025-26, with a district's 2024-25 funding representing its new "floor." Starting in 2025-26, districts will be funded at their SCFF generated amount that year or their "floor" (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25, so a district's hold harmless amount would not grow.

Table 2: Proposed 2024-25 Changes in Proposition 98 Funding for the System (In Millions)

	Governor's Budget	May Revision	Change from Governor's Budget
POLICY ADJUSTMENTS			
Ongoing (Proposition 98)			
Provide 1.07% COLA for SCFF	\$69.15	\$100.22	\$31.07
Provide for 0.5% enrollment growth	\$29.59	\$28.09	-\$1.49
Provide 1.07% COLA for Adult Education Program	\$4.91	\$6.92	\$2.00
Provide 1.07% COLA for Extended Opportunity Programs and Services (EOPS)	\$1.40	\$1.96	\$0.56
Adjustments for financial aid administration	\$1.53	\$1.93	\$0.40
Provide 1.07% COLA for Disabled Students Programs and Services (DSPS)	\$1.31	\$1.85	\$0.54
Provide 1.07% COLA for Apprenticeship (community college districts RSI)	\$0.24	\$0.35	\$0.11
Provide 1.07% COLA for CalWORKs student services	\$0.42	\$0.59	\$0.17
Provide 1.07% COLA and an enrollment-based adjustment for Mandates Block Grant and reimbursements	\$0.94	\$0.52	-\$0.42
Provide 1.07% COLA for Cooperative Agencies Resources for Education (CARE)	\$0.25	\$0.36	\$0.11
Provide 1.07% COLA for Childcare tax bailout	\$0.03	\$0.05	\$0.01
Subtotal Ongoing (Proposition 98) Policy Adjustments^a	\$109.78	\$142.82	\$33.04
One-Time (Proposition 98)			
Expand nursing program capacity	\$60.00	\$60.00	\$0.00
Expand eTranscript California	\$0.00	\$12.00	\$12.00
Common cloud data platform demonstration project	\$0.00	\$12.00	\$12.00
Mapping pathways for Credit for Prior Learning	\$0.00	\$6.00	\$6.00
Pathways for low-income workers demonstration project	\$0.00	\$5.00	\$5.00
Subtotal One-Time Policy Adjustments	\$60.00	\$95.00	\$35.00
TECHNICAL ADJUSTMENTS			
Student Centered Funding Formula (SCFF) other base adjustments (aside from COLA and Growth) ^b	-\$111.92	-\$120.69	-\$8.77
Subtotal Technical Adjustments	-\$111.92	-\$120.69	-\$8.77
TOTAL CHANGES	\$57.86	\$117.13	\$59.27

^a The subtotal for ongoing policy adjustments does not match what was shown in Table 2 of our Joint Analysis of the Governor's Budget report in January. That table mistakenly included an adjustment for Affordable Student Housing that does not involve Proposition 98 funds.

^b SCFF technical adjustments match estimated resources with DOF's estimates of workload measures including reported FTES, supplemental, and success metrics.

Table 3: Proposed 2024-25 Student Centered Funding Formula Rates (rounded)

Allocations	2023-24 Rates*	Proposed 2024-25 Rates	Estimated Change from 2023-24 (Amount)	Estimated Change from 2023-24 (Percent)
Base Credit*	\$5,238	\$5,294	\$56	1.07%
Incarcerated Credit*	7,346	7,425	79	1.07%
Special Admit Credit*	7,346	7,425	79	1.07%
CDCP	7,346	7,425	79	1.07%
Noncredit	4,417	4,465	47	1.07%
Supplemental Point Value	1,239	1,252	13	1.07%
Student Success Main Point Value	730	738	8	1.07%
Student Success Equity Point Value	184	186	2	1.07%
Single College District				
Small College	6,439,546	6,508,449	68,903	1.07%
Medium College	8,586,065	8,677,936	91,871	1.07%
Large College	10,732,581	10,847,420	114,839	1.07%
Multi College District				
Small College	6,439,546	6,508,449	68,903	1.07%
Medium College	7,512,806	7,593,194	80,387	1.07%
Large College	8,586,065	8,677,936	91,871	1.07%
Designated Rural College	2,048,172	2,070,088	21,915	1.07%
State Approved Centers	2,146,516	2,169,484	22,968	1.07%
Grandparented Centers				
Small Center	268,316	271,187	2,871	1.07%
Small Medium Center	536,629	542,371	5,742	1.07%
Medium Center	1,073,257	1,084,741	11,484	1.07%
Medium Large Center	1,609,886	1,627,112	17,226	1.07%
Large Center	2,146,516	2,169,484	22,968	1.07%

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

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

Program	2023-24 Revised	2024-25 Proposed	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$ 9,563.70	\$ 9,571.33	\$ 7.62	0.08%	2023-24 updated as of May Revise. 2024-25 adjusted for COLA, growth, and other base adjustments
Adult Education Program – Main ^b	652.22	659.14	6.91	1.06%	COLA
Student Equity and Achievement Program	523.98	523.98	0.00	0.00%	
Student Success Completion Grant	362.60	412.60	50.00	13.79%	Adjust for revised estimate of recipients
Part-time faculty health insurance	200.49	200.49	0.00	0.00%	
Strong Workforce Program	290.40	290.40	0.00	0.00%	
Extended Opportunity Programs and Services (EOPS)	183.08	185.04	1.96	1.07%	COLA
Disabled Students Programs and Services (DSPS)	172.82	174.67	1.85	1.07%	COLA
Full-time faculty hiring	150.00	150.00	0.00	0.00%	
California College Promise (AB 19)	91.21	91.21	0.00	0.00%	
Integrated technology	89.50	89.50	0.00	0.00%	
Financial aid administration	78.49	80.42	1.93	2.46%	Waived fees and per unit adjustments
CalWORKs student services	55.05	55.64	0.59	1.07%	COLA
NextUp (foster youth program)	54.11	54.11	0.00	0.00%	
Basic needs centers	43.29	43.29	0.00	0.00%	
Institutional effectiveness initiative	41.50	27.50	-14.00	-33.73%	Removal of one-time funds
Mathematics, Engineering, Science Achievement (MESA)	39.42	39.42	0.00	0.00%	

Program	2023-24 Revised	2024-25 Proposed	Change Amount	Percent Change	Explanation of Change
Mandates Block Grant and reimbursements	38.29	38.80	0.51	1.32%	COLA and enrollment-based adjustment
Apprenticeship (community college districts)	34.34	34.69	0.35	1.01%	COLA and technical adjustment
Cooperative Agencies Resources for Education (CARE)	33.48	33.84	0.36	1.07%	COLA
Student mental health services	32.47	32.47	0.00	0.00%	
CA Apprenticeship Initiative	30.00	30.00	0.00	0.00%	
Part-time faculty compensation	26.54	26.54	0.00	0.00%	
Rising Scholars Network	25.00	25.00	0.00	0.00%	
Part-time faculty office hours	23.63	23.63	0.00	0.00%	
Economic and Workforce Development	22.93	22.93	0.00	0.00%	
Homeless and Housing Insecurity Program ("Rapid Rehousing")	20.56	20.56	0.00	0.00%	
California Virtual Campus	20.00	20.00	0.00	0.00%	
California Online Community College (Calbright College)	15.00	15.00	0.00	0.00%	
Equal Employment Opportunity Program	17.08	13.88	-3.21	-18.76%	Includes \$12.77 million ongoing and adjustments for annual one-time funds sourced from faculty obligation penalties.
Nursing grants	13.38	13.38	0.00	0.00%	
Puente Project	13.33	13.33	0.00	0.00%	
Lease revenue bond payments	12.80	12.79	-0.01	-0.08%	Lease Revenue Debt Service adjustments
Dreamer Resource Liaisons	11.60	11.60	0.00	0.00%	
Veterans Resource Centers	10.82	10.82	0.00	0.00%	
Immigrant legal services through CDSS	10.00	10.00	0.00	0.00%	

Program	2023-24 Revised	2024-25 Proposed	Change Amount	Percent Change	Explanation of Change
Classified Employee Summer Assistance Program	10.00	10.00	0.00	0.00%	
LGBTQ+ Student Support	10.00	10.00	0.00	0.00%	
Umoja	9.18	9.18	0.00	0.00%	
Asian American and Native Hawaiian and Pacific Islander (AANHPI) Student Achievement Program	8.00	8.00	0.00	0.00%	
Foster Parent Education Program	6.15	6.15	0.00	0.00%	
Childcare tax bailout	4.28	4.32	0.05	1.08%	COLA
Digital Course Content for Inmates	3.00	3.00	0.00	0.00%	
Middle College High School Program	1.84	1.84	0.00	0.00%	
Academic Senate	1.80	1.80	0.00	0.00%	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.38	1.38	0.00	0.00%	
African American Male Education Network and Development (A2MEND)	1.10	1.10	0.00	0.00%	
FCMAT	0.85	0.77	-0.08	-8.88%	Removal of one-time funds
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.70	0.70	0.00	0.00%	
Total	\$13,061.38	\$ 13,116.21	\$54.83	0.42%	

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

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

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

Program	2023-24 Revised	2024-25 Proposed	Explanation of Change
Nursing program capacity	0.0	60.0	One-time funds added
Pathways for Low-Income Workers Demonstration Project	0.0	5.0	One-time funds added
Common Cloud Data Platform Demonstration Project	0.0	12.00	One-time funds added
Mapping Articulated Pathways for Credit for Prior Learning	0.0	6.0	One-time funds added
Expand e-Transcript California	0.0	12.00	One-time funds added
Total	\$0.00	\$95.00	

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

Other Information

The 2024-25 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)

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.

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 BP 6250 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 up to \$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 minimum wage in California, effective January 1, 2024, is \$16.00/hour for all employers. Fast Food Restaurant employers, effective April 1, 2024, and Healthcare Facility employers, effective June 1, 2024, will have a higher minimum wage. Starting April 1, 2024, all "fast food restaurant employees" who are covered by the new law must be paid at least \$20.00 per hour.

Planning and Resource Allocation

2024-2029 Strategic Plan Goals

In 2024 the District finalized its Strategic Plan Goals and adopted the SERVES framework representing key areas of focus in the coming years. The acronym SERVES represents the following for the AVC community:

Service	Strategic Goal 1-Service: Realign college policies, practices, and processes to remove barriers and to become more effective, efficient, and responsive to students, employees, and the community.
Equity	Strategic Goal 2-Equity: Improve the college culture by becoming a more caring, welcoming, accessible, and inclusive campus.
Resources	Strategic Goal 3-Resources: Increase student awareness about campus resources.
Vision	Strategic Goal 4-Vision: Be more future-thinking, agile, innovative, and proactive.
Education	Strategic Goal 5-Education: Expand offerings and more effective course scheduling.
Success	Strategic Goal 6-Success: Boost success rates by prioritizing the student experience.

Budget Development Timeline

Fall	Identify institutional annual priorities Program Review Faculty hiring prioritization
Winter/Spring	Classified/CMS/Admin hiring prioritization FFS/fund manager review of prior year operating expenses Campus Planning Retreat Budget call for resource requests
May	Strategic Planning & Budget Committee Fiscal Outlook Review Governor's revised budget published AVC employee town hall review of Governor's revised budget
June	Board of Trustees presentation and approval of tentative budget
July	Submit tentative budget to county officer
August	Resource requests and prioritization AVC employee adopted budget town hall presentation
September	Board of Trustees presentation and approval of adopted budget
October	Submit prior year financials and current year budget report to Chancellor's Office
December	Submit audit report of prior year financials to Chancellor's office

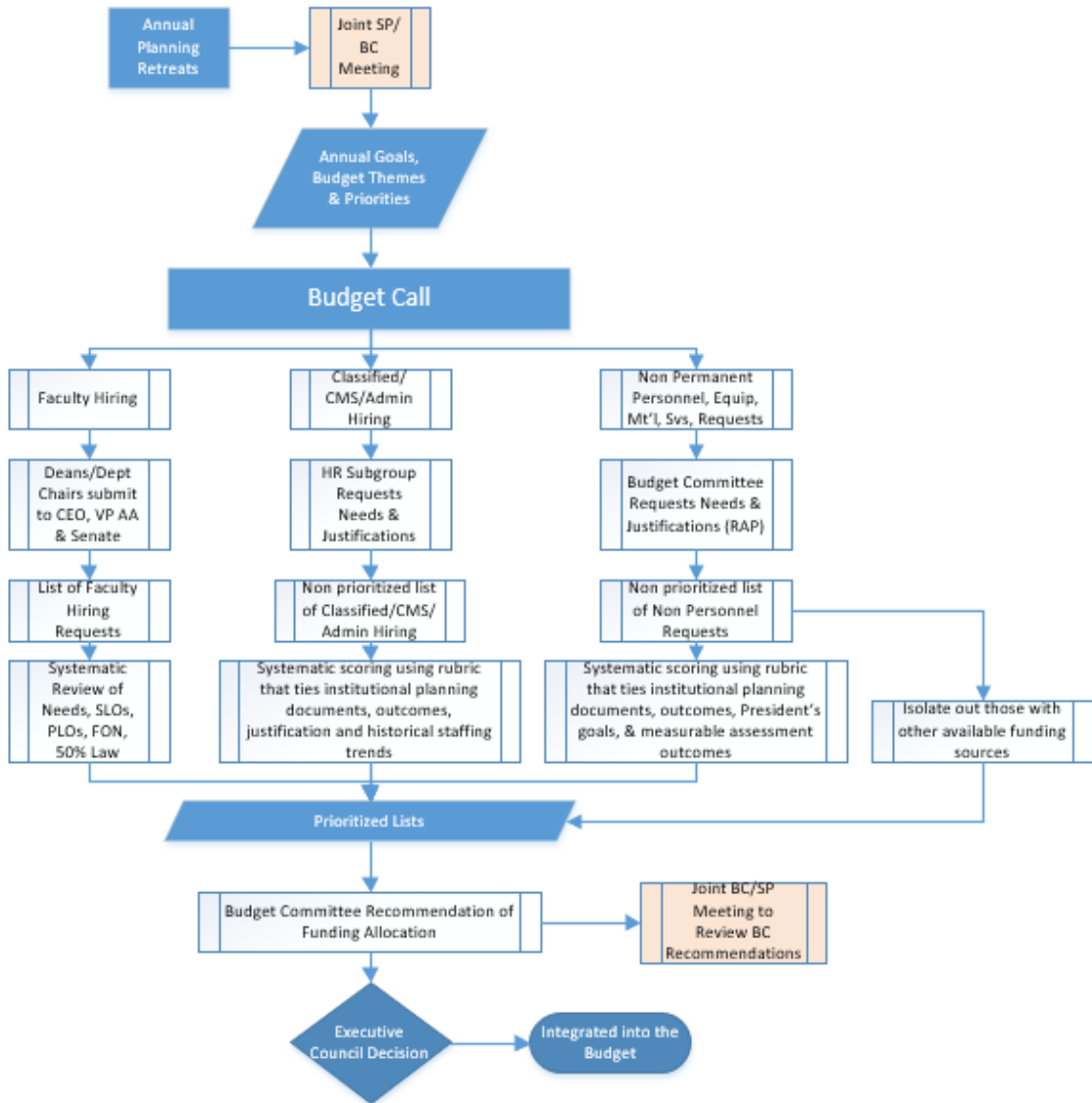
Linking the Strategic Plan and the Budget

The Superintendent/President has formed an advisory group to solicit input from community leaders on the current and future workforce development needs of industry. Input from the advisory group was incorporated into the Strategic Plan and into the college's Educational Services Plan (ESP). 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 ESP/Strategic Goals were prioritized and then reviewed in a campus wide planning retreat. There was emphasis placed on:

- Strategic Goal 1-Service: Realign college policies, practices, and processes to remove barriers and to become more effective, efficient, and responsive to students, employees, and the community.
- Strategic Goal 2-Equity: Improve the college culture by becoming a more caring, welcoming, accessible, and inclusive campus
- Strategic Goal 6-Success: Boost success rates by prioritizing the student experience.

In order to ensure that the resource allocation process addressed the prioritized goals of the ESP, rubric scoring was modified to include a higher weight to the prioritized goals of the Educational Services Plan #1, #2 & #6. This would allow those requests that fit within the prioritized ESP goals to have a higher consideration than those that may not fit within those prioritized goals.

AVC Resource Allocation Process



FY 2024-25 Positions Resource Allocation Process for Faculty

The faculty prioritization process took place in late Fall 2023, thus allowing for the hiring process to begin in January 2024 for faculty assignment beginning Fall 2024.

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 \$147,000 on-going]. Full time faculty is 185, and the FON for Fall of 2024 is 164.4. 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 2024-2025 academic year.

Accounting
Biological & Environmental Sciences
Business (Management & Marketing)
Communication Studies
Computer Applications (Cyber Security)
Counseling
Paramedic Program Director
Registered Nursing
Respiratory Care

FY 2024-25 Resource Allocation Process 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:

Position Prioritization FY 2024-25
Classified & Confidential, Management & Supervisory (CMS)

Scoring Area	Related Components	Scoring Rubric	Score
Area 1 2024-25 Staffing Support	Ranking based on 2023-24 positions filled	Max 10 Points: <ul style="list-style-type: none"> • 10 Pts: No positions funded for 2023-24 • 7 Pts: 1 position funded • 5 Pts: 2 positions funded • 3 Pts: > 2 positions funded 	To be done separately
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, Service 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, service or industry standard need for this position. 	
TOTAL			0.00

Scoring Results

2024 - 2025	Rank
CLASSIFIED	
Accountant - Grants	1
Prison Enrollment Education Program Specialist	2
Biological Sciences Lab Technician	3
Technical Analyst/Scribe	4
Clerical Assistant II	5
Administrative Coordinator - ASO	6
Clerical Assistant III	7
Instructional Assistant FTEC	8
Financial Aid Specialist	9
Accessibility Specialist	10
Clerical Assistant III - ASO	10
Event & Conference Services Coordinator	12
Program Coordinator - International Students	13
Library Assistant	13
Instructional Designer/Educational Technologist	15
Clerical Assistant III	16
Instructional Designer/Educational Technologist	17
Clerical Assistant III or Coordinator	18
CLASSIFIED RESTRICTED	
Education Advisor 1	1
Mental Health Therapist 1	2
Mental Health Therapist 2	3
Education Advisor 2	4
Education Advisor 3	5
Program Coordinator - Dreamers	6
Clerical Assitant III - Veterans	7
Clerical Assitant III - Dreamers	8
Program Specialist - PRIDE	9
CMS	
Buyer Supervisor	1
HR Assistant	2
Director Student Health	3
Project Supervisor - Job Placement	4
Project Supervisor - Outreach	5
Academic Affairs Technician	6
CMS RESTRICTED	
Director Information Security	1
Director Veterans Resource Center	2

FY 2024-25 Resource Allocation Process for Non-Staffing Requests

The Budget Committee received ongoing and one-time funding requests for FY 2024-25. 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 evaluates all the requests that do not have alternative funding sources. The areas include the following:

Aerospace, Industrial Arts and Applied Technologies
Arts & Humanities
ASO Representative
Auxiliary Services
Bachelor's Degree Program
Classified Representative
Counseling
Enrollment Services
Facilities Services
Faculty Representative
Faculty Union
Financial and Fiscal Services
First Year/Second Year Experience
General Council
Health
IERP / Library Services
Information Technology Services
Kinesiology & Athletics
Language and Communication Arts
Marketing and Public Information
Mathematics, Science, & Engineering
Office of Academic Affairs
Office of Administrative Services
Office of Equity
Office of People, Culture
Office of Student Services
Office of the President
Payroll
Procurement
Risk Management
Social & Behavioral Sciences
Student Health
Student Support Services
Workforce Development

The Budget Committee requested resource allocation proposals for academic requests and operational requests and will be using the following rubric for scoring:

Scoring Area	Related Components	Scoring Rubric	Max Points
Section I: Planning Documents	<ul style="list-style-type: none"> -Program Review (PR)/Annual Program Assessment (APA) -Action Plan -Educational Service Plan / 3-Year Strategic Plan -Facilities Service Plan -Technology Plan -Human Resources Plan -Other planning documents 	<p>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</p>	30
Section II: Alignment with Annual Institutional Goals	-Strategic Planning Goals	<p>Max 30 Points: Sum the points for all institutional goals that the request supports 10 points: Strategic Goal 1- Service: Realign college policies, practices, and processes to remove barriers and to become more effective, efficient, and responsive to students, employees, and the community. 10 points: Strategic Goal 2- Equity: Improve the college culture by becoming a more caring, welcoming, accessible, and inclusive campus. 10 points: Strategic Goal 6- Success: Boost success rates by prioritizing the student experience.</p>	30
Section III: Alignment with President's goals	-2024-2025 President's Goals	<p>Max 20 Points: 0 points: if it does not support any of the goals 10 Points: if it supports some of the goals 20 points: if it supports most of the goals *1. Increase Enrollment and FTES, Support Programmatic Growth and Improvement (Strategic Priority 1, AVC SERVES 1, 2, 6) *2. Update Board Policies and Procedures ensuring they reflect Mission, Vision, and Values of Antelope Valley College (Strategic Priority 2, AVC SERVES 1-6) *3. Community Interactions (Strategic Priority 3, AVC SERVES 1-6) *4. Workforce Development (Strategic Priority 4, AVC SERVES 2-5) *5. Personal and Professional Growth and Development</p>	20
Section IV: Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc.)	-Outcomes Assessment	<p>Max 20 Points: 0 points: No Outcomes 10 Points: Documented Measurable Outcome 20 points: Documented Measurable Outcome tied to SLO/PLO/ILO/OO</p>	20

The following is a master list report for non-staffing requests. The requests will be scored and prioritized for funding in the Adopted Budget Report.

Dept/Division	Priority	Description	Amount	Org	Account	Program
Office of People, Culture		Consultant for position control implementation	67000 (OT)/ 5000 (OG)	11030	5310	0
Social & Behavioral Sciences		Addition of door to office of dean.	13,100.00 (OT)/ 0.00 (OG)	12251	6200	220100
IERP / Library Services	1	Precision Campus Application for Data Dashboards	40,000 (OT)/ N/A (OG)	11100	5310	660000
IERP / Library Services	2	Invoke Learning-Datalake for IERP's and the College's analytic needs	50,000 (OT)/ N/A (OG)	11100	5310	660000
IERP / Library Services	4	Improved furnishings at the Palmdale Center Library	25,000 (OT)/ N/A (OG)	12710	4562	612000
IERP / Library Services	3	Renovation of circulation and reference desk areas	140,000 (OT)/ N/A (OG)	12710	4562	612000
Enrollment Services		Augmented Funding for DualEnroll.com - Enrollment Management Software	0 (OT)/ 39,520 (OG)	13010	5310	620000
Arts & Humanities	2	Short Term Hourly for a Lab Tech Position in MUS/MUSC.	0 (OT)/ 30,000 (OG)	12205	2420	100400
Arts & Humanities	1	Track lighting replacement in FA 1	35,000 (OT)/ 0.00 (OG)	12205	4500	100200
Arts & Humanities	3	Update Vanity Tables/ Mirrors in FA2- 132	35,000 (OT)/ n/a (OG)	12205	4500	100700
Workforce Development		Order desks, computers, and related accessories, to renovate existing classroom with computer/desks	52,856 (OT)/ 0 (OG)	-1280	Jun-43	61-679
Risk Management		Blue Phones	20000 (OT)/ 0 (OG)	11032	6400	679900
Office of People, Culture		File Retention	28000 (OT)/ 0 (OG)	11030	5310	673000
Office of People, Culture		Leadership Academy	45000 (OT)/ 0 (OG)	11030	5100	673000

SECTION 2

***ANTELOPE VALLEY COLLEGE
BUDGET SUMMARY***

**Antelope Valley College
2024 - 2025 Tentative Budget Summary**

2023-2024 ESTIMATED ACTUALS										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Assigned Reserves	Surplus/ (Deficit)	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	53,177,810	104,914,161	94,349,447	63,742,524	(34,323,520)	10,564,714	29,419,004	29.6%	38.05%
12 (13 & 14)	Restricted	1,926,673	34,871,025	34,448,158	2,349,541		422,868			13.89%
21	Bond Interest & Redemption	16,621,682	18,733,408	20,219,140	15,135,950		(1,485,732)			8.15%
33	Child Development Center	389,275	1,119,195	855,402	653,068		263,792			0.34%
41	Capital Outlay Fund	25,890,696	2,420,082	3,155,185	25,155,593		(735,103)			1.27%
42	Revenue Bond Construction	88,588,746	3,218,988	52,570,275	39,237,458		(49,351,288)			21.20%
52	Cafeteria	141,879	718,324	600,608	259,595		117,716			0.24%
72	Student Rep	397,005	41,668	30,261	408,412		11,407			0.01%
74	Financial Aid	1,363,740	43,176,833	41,344,911	3,195,661		1,831,922			16.67%
75	Scholarships & Loan	37,142	376,757	376,233	37,666		524			0.15%
Antelope Valley College Estimated Actuals			209,590,440	247,949,620			(38,359,180)			100.00%

2024-2025 TENTATIVE BUDGET										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Assigned Reserves	Surplus/ (Deficit)	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	63,742,524	106,257,627	105,808,762	64,191,390	(34,673,520)	448,865	29,517,869	31.3%	37.0%
12 (13 & 14)	Restricted	2,349,541	55,392,249	55,406,172	2,335,618		(13,923)			19.4%
21	Bond Interest & Redemption	15,135,950	19,670,078	18,197,226	16,608,802		1,472,852			6.4%
33	Child Development Center	653,068	1,130,345	1,130,345	653,067		(0)			0.4%
41	Capital Outlay Fund	25,155,593	3,383,081	7,663,509	20,875,165		(4,280,428)			2.7%
42	Revenue Bond Construction	39,237,458	52,384,247	55,434,174	36,187,531		(3,049,927)			19.4%
52	Cafeteria	259,595	852,000	660,145	451,450		191,855			0.2%
72	Student Rep	408,412	60,000	60,000	408,412		-			0.0%
74	Financial Aid	3,195,661	41,571,000	41,431,000	3,335,661		140,000			14.5%
75	Scholarships & Loan	37,666	411,386	411,368	37,684		18			0.1%
Antelope Valley College Budget			281,112,014	286,202,702			(5,090,688)			100.0%

SECTION 3

***GENERAL FUND
SUMMARY***

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**GENERAL FUND SUMMARY
Fund 10: Unrestricted and Fund 13 & 14: Restricted**

The General Fund is the primary operating fund of the District. It is comprised of two sub funds to differentiate truly discretionary revenue from restricted revenue. A consolidated presentation of the General Fund is below.

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
<i>BEGINNING FUND BALANCE</i>	55,104,483	66,092,065
<i>REVENUE</i>		
8100-8200 Federal	3,551,197	5,260,196
8600-8700 State	120,399,622	139,329,620
8800-8900 Local	15,834,367	17,060,060
<u>Total Revenue</u>	139,785,186	161,649,876
REVENUE PLUS BEGINNING FUND BALANCE	194,889,670	227,741,941
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	41,343,125	43,320,816
2100-2400 Classified Salaries	26,184,042	28,019,271
3100-3800 Benefits	24,278,211	28,277,297
4100-4700 Supplies	5,265,051	10,556,033
5100-5800 Other Operating Costs	19,614,838	25,613,366
6100-6700 Capital Expenditures	4,218,576	1,864,360
<u>Total Expenditures</u>	120,903,841	137,651,143
7100-7900 Other Outgo	7,893,763	23,563,790
<u>Total Expenditures & Other Outgo</u>	128,797,605	161,214,934
Ending Fund Balance	66,092,065	66,527,007
Surplus/Deficit	10,987,582	434,942

SECTION 4

***GENERAL FUND
DETAIL***

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

GENERAL FUND DETAIL

Fund 10: Unrestricted and Fund 13 & 14: Restricted

The General Fund is the primary operating fund of the District. It is comprised of two subfunds to differentiate truly discretionary revenue from restricted revenue. A consolidated presentation of the General Fund is below.

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
REVENUE		
FEDERAL REVENUE		
8115 POP THE CAP	50,000	50,000
8116 NSF - Bees Sub-Award	-	-
8121 Federal College Work Study	519,977	415,305
8122 FISAP Admin	40,000	286,501
8135 Teacher Acceleration Preparation Program	599,699	1,141,841
8140 Tanf - Federal (50%)	65,633	69,489
8159 PELL Admin. Allowance	32,824	75,112
8170 Vocation Technical Education	671,274	616,443
8183 Air Force Research Lab	-	29,029
8184 Title V Data Science	599,971	1,680,587
8193 Foster Parenting - Federal	44,170	44,170
8201 Title V Second Year Experience	599,955	422,954
8203 Trio Grant	306,514	407,585
8160 Veteran's Education	3,680	3,680
8260 Interest Income - Fed	-	-
8290 Misc Federal Income	17,500	17,500
TOTAL FEDERAL REVENUE	3,551,197	5,260,196

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**GENERAL FUND DETAIL
continued**

		2023-2024 Estimated Actuals	2024-2025 Tentative Budget
STATE REVENUE			
8600	State Revenues	10,211,089	11,233,335
8603	Campus Safety & Sexual Assault	-	-
8605	Financial Aid Technology	50,570	82,286
8606	Mental Health Support	290,165	950,243
8611	Basic Skills	693,400	1,569,050
8612	Calif Apprenticeship Initiative CAI	-	472,826
8615	Enrollment Fee Financial Asst.	142,125	142,304
8616	BFAP Administration	633,301	633,301
8618	California College Promise	639,008	1,638,417
8622	Veteran's Resource Center	88,692	413,315
8623	Guided Pathways	-	586,695
8624	EOPS	1,522,541	1,766,509
8625	CARE	624,894	920,497
8626	Disabled Student Progr Svcs	1,528,279	1,528,279
8627	CalWorks	932,754	933,623
8628	Student Success & Support (SSSP) Credit	3,661,754	4,549,269
8631	DPSS CalWorks	171,034	205,220
8632	Strong Workforce Development 60% District Share	2,126,177	3,864,988
8635	Nursing Enrollment	130,472	130,472
8637	Strong Workforce Development 40% Region Share	1,169,170	2,337,409
8638	Student Equity	2,180,191	2,830,191
8640	Tanf - State (50%)	65,633	69,301
8641	Job Developer	125,000	462,152
8644	Quality Improvement Grant	6,000	6,000
8646	Classified Professional Development	-	50,763
8647	Rapid Rehousing	700,000	3,619,938
8648	Cal Fresh	-	7,422
8655	Instructional Block Grant	12,252	28,695
8657	Staff Diversity	138,888	542,968
8663	Foster Parent Training Program - State	86,447	86,447
8666	Undocumented Resources Liaisons	91,802	107,317
8668	CA Prison Incarcerated Students	30,400	145,328
8671	Basic Needs Centers	833,279	2,010,446
8673	Library Services Platform	-	11,743
8674	Rising Scholars Network	62,000	198,078
8675	LGBTQ+	90,035	260,840
8676	College & Career Access Pathways	-	1,006
8678	Economic & Workforce Development	139,928	178,652
8679	Learning-Aligned Employment Program	461,995	1,022,055
8682	State Lottery Proceeds-Prop 20	875,656	1,197,640
8687	Puente Program	20,000	38,545
8688	Retention & Enrollment Outreach	528,902	1,972,824
8697	Culturally Compentent Faculty	-	41,878
8610	General Apportionments	65,846,699	69,999,423
8613	Full Time Faculty Hiring	1,481,893	1,481,893
8630	Education Protection Account (EPA)	19,592,726	16,577,399
8670	State Tax Subventions	27,708	35,877
8681	State Lottery Proceeds - Reg	1,661,531	1,661,531
8685	Mandated Cost Reimbursement	389,604	389,604
8691	Adjunct Faculty Parity	263,991	263,991
8692	Adjunct Office Hours	44,092	44,092
8693	Adjunct Health Costs	27,545	27,545
TOTAL STATE REVENUE		120,399,622	139,329,620

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**GENERAL FUND DETAIL
continued**

LOCAL REVENUE	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
8809 Kaiser Sim Collaboration	-	-
8860 Interest and Investment Income	-	-
8862 Youth Apprenticeship	-	55,542
8872 Community Service & CCD Classes	12,175	9,579
8876 Student Health Services	-	974,847
8881 Parking	265,000	265,000
8890 Other Local Revenues	-	-
8811 Tax Allocation, Secured Roll	8,458,031	8,655,930
8812 Tax Allocation, Supp. Roll	210,793	210,793
8813 Tax Allocation, Unsecured Roll	260,003	260,003
8816 Prior Years Taxes	305,969	305,969
8818 Delinq Taxes (Redevelop Apport. Offset)	45,061	45,061
8819 AB1290 (Redevelopment Apport. Offset)	421,077	421,077
8832 SOAR/Other Fee Waivers Conta Acct	(488,362)	(488,362)
8838 Student Bad Debt Write Off Contra Acct.	-	-
8839 Final Student Write Off Contra Acct.	(50,000)	(50,000)
8850 AVC Facilities Rental	-	-
8851 CSUB Facilities Rental	10,000	10,000
8860 Interest and Investment Income	2,101,735	2,101,735
8861 Unallocated Interest	-	-
8868 Bachelor's Degree Pilot Program Tuition	74,592	74,592
8873 BOGG Fee - Waiver Contra Account	(8,491,497)	(8,491,497)
8874 Enrollment	11,444,053	11,444,053
8877 Instructional/Lab Fees	44,769	44,769
8879 Transcript Charges	411	411
8880 Nonresident Tuition	994,896	994,896
8881 Parking Services-Public Transp	-	-
8885 Other Student Fees-Charges	-	-
8887 Audit Refunds/Challenges	4,840	4,840
8889 Library Book Fines	350	350
8890 Other Local Revenues	13,448	13,448
8893 Other Local Revenue Contracts	48,355	48,355
8894 Royalty Revenue	-	-
8896 Cash In Bank	-	-
8898 Events Local Revenue	19,815	19,815
8980 Incoming Transfers	128,853	128,853
TOTAL LOCAL REVENUE	15,834,367	17,060,060
GRAND TOTAL REVENUE	139,785,186	161,649,876

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**GENERAL FUND DETAIL
continued**

		2023-2024 Estimated Actuals	2024-2025 Tentative Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Instructor Salaries	17,386,784	19,168,284
1200	Educational Administrators	7,172,480	7,963,444
1300	Adjunct, Teaching	13,848,187	13,499,485
1400	Other, Non-teaching	2,935,674	2,689,603
	TOTAL ACADEMIC SALARIES	41,343,125	43,320,816
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	20,388,843	22,569,829
2200	Regular, Instr. Aides	1,317,495	1,421,706
2300	Hourly, Non-Instr.	4,213,998	3,776,279
2400	Hrly, Instr. Aides	263,705	251,456
	TOTAL CLASSIFIED SALARIES	26,184,042	28,019,271
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	6,007,492	8,533,213
3200	PERS	6,094,060	6,520,411
3300	OASDI/Medicare	2,643,462	2,601,925
3400	Health & Welfare	8,591,237	9,443,557
3500	Unemployment Ins.	32,902	76,194
3600	Workers' Comp.	909,058	1,101,996
3800	Alternative Retirement Plan	-	-
	TOTAL EMPLOYEE BENEFITS	24,278,211	28,277,297
4000	SUPPLIES		
4100	Textbooks	45,591	240,300
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	2,745,520	2,252,527
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	2,471,439	7,938,326
4600	Transportation Supplies	2,500	124,879
4700	Food Supplies	-	-
	TOTAL SUPPLIES	5,265,051	10,556,033

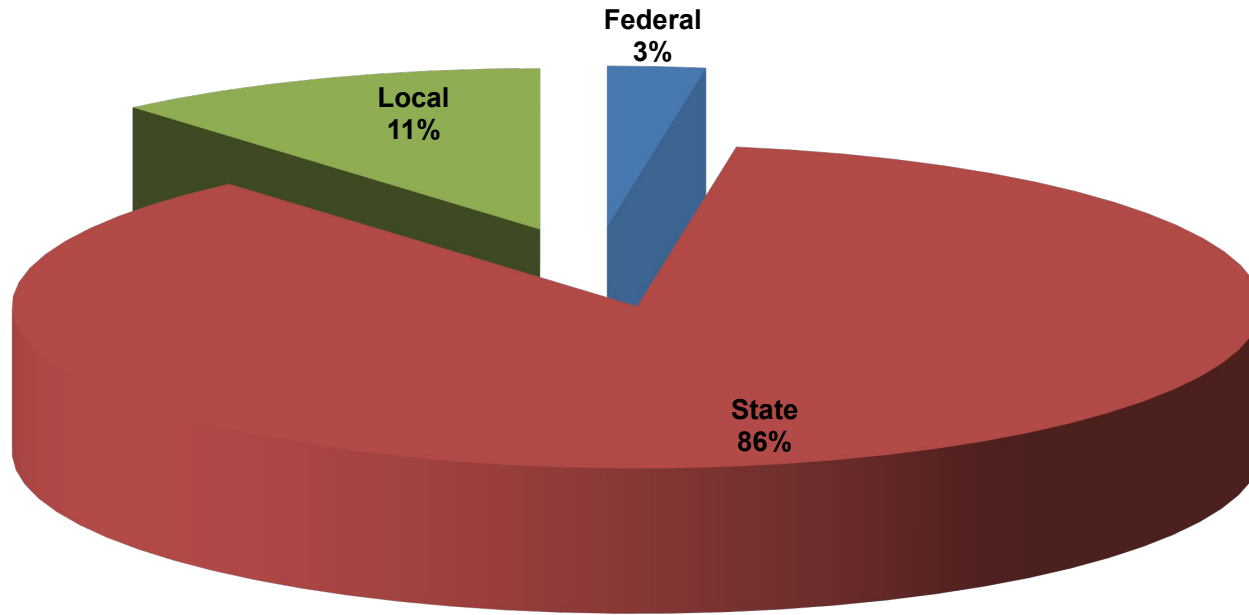
**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**GENERAL FUND DETAIL
continued**

		2023-2024 Estimated Actuals	2024-2025 Tentative Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	4,227,252	8,504,663
5200	Conferences & Travel	1,144,022	2,163,410
5300	Dues & Memberships	3,465,903	3,162,762
5400	Insurance	899,054	1,243,508
5500	Utilities	2,713,922	3,114,425
5600	Rentals & Repairs	2,523,133	1,693,287
5700	Legal, Audit, Elections	700,621	2,010,924
5800	Other Services, Misc.	3,940,930	3,720,388
5900	Other Support	-	-
	TOTAL OTHER OPER EXP	19,614,838	25,613,366
6000 CAPITAL OUTLAY			
6100	Site Improvement	534,026	48,200
6200	Building & Improvements	58,232	697,928
6300	Library Books	325,355	244,507
6400	Equipment	3,300,964	873,726
6500	Replacement Equipment	-	-
	TOTAL CAPITAL OUTLAY	4,218,576	1,864,360
7000 OTHER OUTGO			
7100	Debt Retirement	-	-
7310	Interfund Transfers Out	387,113	548,726
7400	Other Transfers	129,149	126,768
7500	Student Grants & Payments	879,665	1,637,478
7600	Payments for Students	398,762	418,018
7900	Reserve for Expenditures	6,099,075	20,832,800
	TOTAL OTHER OUTGO	7,893,763	23,563,790
GRAND TOTAL EXPENDITURES		128,797,605	161,214,934
Surplus/Deficit		10,987,582	434,942

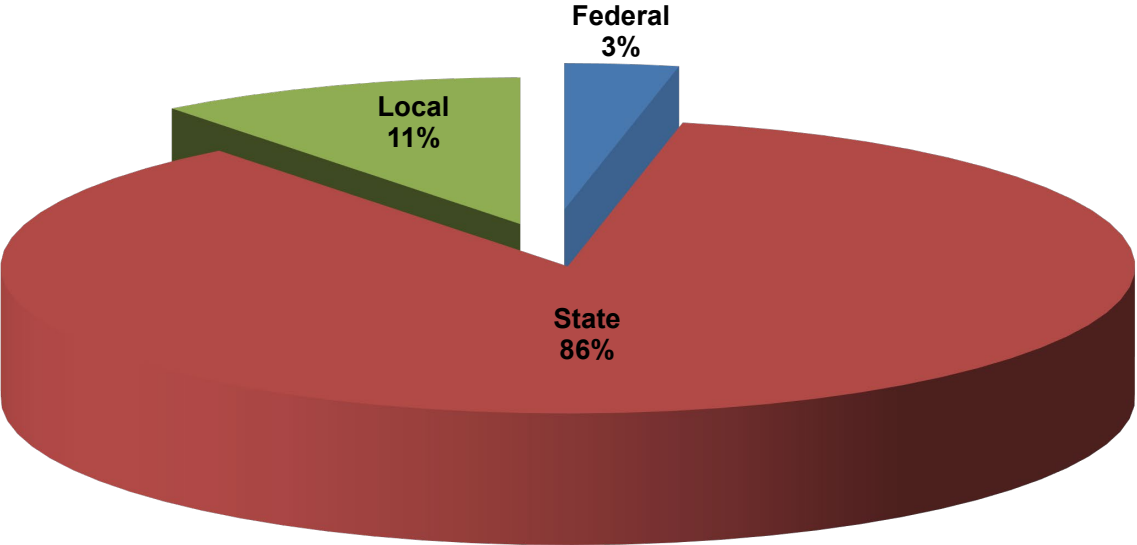
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE**

ESTIMATED ACTUALS 2023-2024



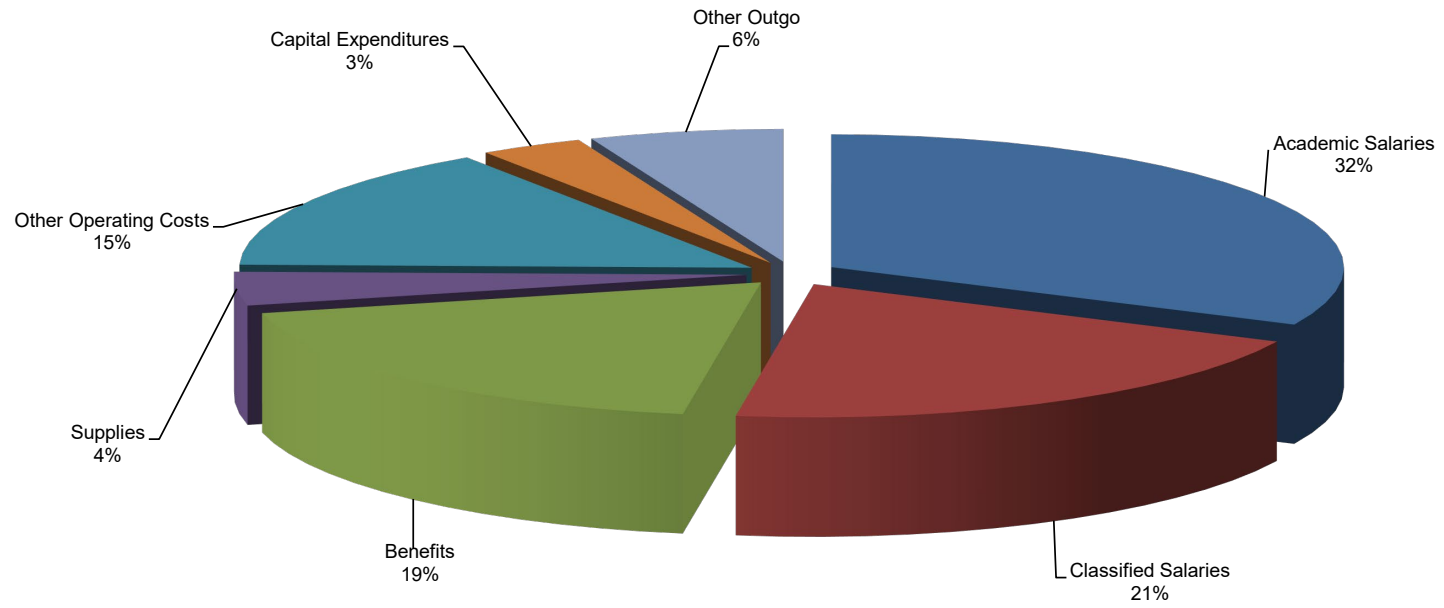
**ANTELOPE VALLEY COLLEGE
GENERAL FUND REVENUE**

TENTATIVE BUDGET 2024-2025



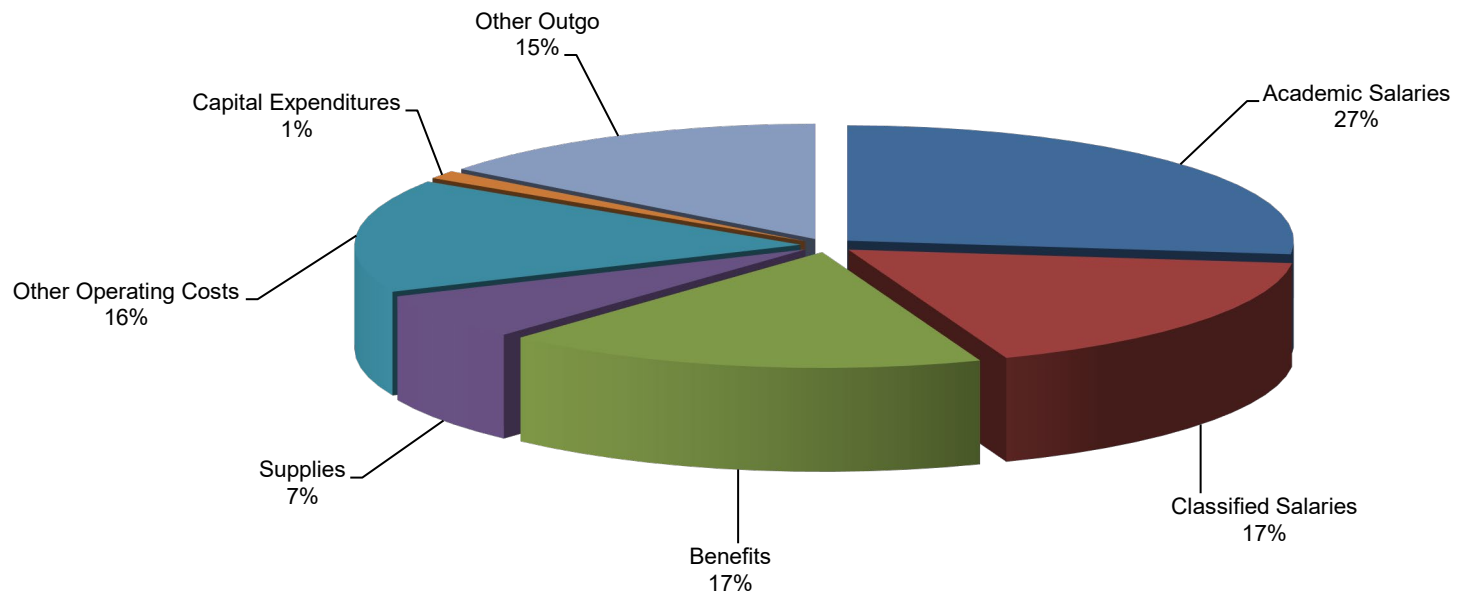
**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES**

ESTIMATED ACTUALS 2023-2024



**ANTELOPE VALLEY COLLEGE
GENERAL FUND EXPENDITURES**

TENTATIVE BUDGET 2024-2025



SECTION 5

***UNRESTRICTED GENERAL FUND
SUMMARY***

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

UNRESTRICTED GENERAL FUND SUMMARY

Fund 10

The Unrestricted General Fund is a discretionary fund used for the operating expenses of the District. The primary revenue source for this fund is state apportionment revenue, local property taxes and student enrollment fees.

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
BEGINNING FUND BALANCE	53,177,810	63,742,524
REVENUE		
8100-8200 Federal	21,180	21,180
8600-8700 State	89,335,789	90,481,355
8800-8900 Local/Incoming Transfers	15,557,192	15,755,092
Total Revenue	104,914,161	106,257,627
REVENUE PLUS BEGINNING FUND BALANCE	158,091,972	170,000,152
EXPENDITURES		
1100-1400 Academic Salaries	37,176,060	39,108,591
2100-2400 Classified Salaries	20,620,644	21,952,551
3100-3800 Employee Benefits	21,307,808	24,440,705
4100-4700 Supplies	1,239,233	2,398,903
5100-5800 Other Operating Costs	12,787,616	16,545,220
6100-6700 Capital Expenditures	830,974	814,066
Total Expenditures	93,962,334	105,260,036
7100-7900 Other Outgo	387,113	548,726
Total Expenditures & Other Outgo	94,349,447	105,808,762
<i>Ending Fund Balance</i>	63,742,524	64,191,390
<i>Surplus/(Deficit)</i>	10,564,714	448,865
<i>Assigned Aside for Categorical Salaries + Benefits</i>	(500,000)	(500,000)
<i>Capital Projects Protection</i>	(12,000,000)	(12,000,000)
<i>DEI Initiatives & Training</i>	(500,000)	(500,000)
<i>IT Phone Replacement</i>	(2,000,000)	(2,000,000)
<i>IT Refresh</i>	(3,000,000)	(3,000,000)
<i>Leave Payoff</i>	(1,000,000)	(1,000,000)
<i>Cafeteria Support</i>	-	(350,000)
<i>Professional Development</i>	(50,000)	(50,000)
<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>Schedule Maintenance Reserve - 1%</i>	(943,494)	(943,494)
<i>Supplemental Protection</i>	(5,000,000)	(5,000,000)
<i>Resource Allocation - One-Time</i>	(1,530,026)	(1,530,026)
Unassigned Ending Fund Balance	29,419,004	29,517,869
Unassigned Reserve %	29.6%	31.3%

SECTION 6

***UNRESTRICTED GENERAL FUND
DETAIL***

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**UNRESTRICTED GENERAL FUND DETAIL
Fund 10**

The Unrestricted General Fund is a discretionary fund used for the operating expenses of the District. The primary revenue source for this fund is state apportionment revenue, local property taxes and student enrollment fees.

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
BEGINNING FUND BALANCE	53,177,810	63,742,524
REVENUE		
FEDERAL REVENUE		
8160 Veteran's Education	3,680	3,680
8260 Interest Income - Fed	-	-
8290 Misc Federal Income	17,500	17,500
TOTAL FEDERAL REVENUE	21,180	21,180
STATE REVENUE		
8600 State Revenues	-	-
8610 General Apportionments	65,846,699	69,999,423
8613 Full Time Faculty Hiring	1,481,893	1,481,893
8630 Education Protection Account (EPA)	19,592,726	16,577,399
8660 Interest	-	-
8670 State Tax Subventions	27,708	35,877
8672 Homeowners Tax Relief	-	-
8681 State Lottery Proceeds - Reg	1,661,531	1,661,531
8685 Mandated Cost Reimbursement	389,604	389,604
8691 Adjunct Faculty Parity	263,991	263,991
8692 Adjunct Office Hours	44,092	44,092
8693 Adjunct Health Costs	27,545	27,545
8699 Other Local Revenue	-	-
TOTAL STATE REVENUE	89,335,789	90,481,355
LOCAL REVENUE		
8811 Tax Allocation, Secured Roll	8,458,031	8,655,930
8812 Tax Allocation, Supp. Roll	210,793	210,793
8813 Tax Allocation, Unsecured Roll	260,003	260,003
8816 Prior Years Taxes	305,969	305,969
8818 Delinq Taxes (Redevelop Apport. Offset)	45,061	45,061
8819 AB1290 (Redevelopment Apport. Offset)	421,077	421,077
8832 SOAR/Other Fee Waivers Conta Acct	(488,362)	(488,362)
8838 Student Bad Debt Write Off Contra Acct.	-	-
8839 Final Student Write Off Contra Acct.	(50,000)	(50,000)
8850 AVC Facilities Rental	-	-
8851 CSUB Facilities Rental	10,000	10,000
8860 Interest and Investment Income	2,101,735	2,101,735
8861 Unallocated Interest	-	-
8868 Bachelor's Degree Pilot Program Tuition	74,592	74,592
8873 BOGG Fee - Waiver Contra Account	(8,491,497)	(8,491,497)
8874 Enrollment	11,444,053	11,444,053
8877 Instructional/Lab Fees	44,769	44,769
8879 Transcript Charges	411	411
8880 Nonresident Tuition	994,896	994,896
8881 Parking Services-Public Transp	-	-
8885 Other Student Fees-Charges	-	-
8887 Audit Refunds/Challenges	4,840	4,840
8889 Library Book Fines	350	350
8890 Other Local Revenues	13,448	13,448
8893 Other Local Revenue Contracts	48,355	48,355
8894 Royalty Revenue	-	-
8898 Events Local Revenue	19,815	19,815
8980 Incoming Transfers	128,853	128,853
TOTAL LOCAL REVENUE	15,557,192	15,755,092
GRAND TOTAL REVENUE	104,914,161	106,257,627
REVENUE PLUS BEGINNING FUND BALANCE	158,091,972	170,000,152

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

UNRESTRICTED GENERAL FUND DETAIL
continued

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
EXPENDITURES		
1000 ACADEMIC SALARIES		
1100 Instructor Salaries	17,236,078	19,006,410
1200 Educational Administrators	5,452,917	5,614,893
1300 Adjunct, Teaching	13,425,666	13,460,379
1400 Other, Non-teaching	1,061,399	1,026,910
TOTAL ACADEMIC SALARIES	37,176,060	39,108,591
2000 CLASSIFIED SALARIES		
2100 Regular, Non-Instr.	17,261,630	18,651,110
2200 Regular, Instr. Aides	1,258,909	1,349,791
2300 Hourly, Non-Instr.	1,847,584	1,700,194
2400 Hrlly, Instr. Aides	252,522	251,456
TOTAL CLASSIFIED SALARIES	20,620,644	21,952,551
3000 EMPLOYEE BENEFITS		
3100 State Teachers Ret.	5,523,495	7,777,995
3200 PERS	5,149,004	5,410,244
3300 OASDI/Medicare	2,270,573	2,178,450
3400 Health & Welfare	7,557,733	8,140,225
3500 Unemployment Ins.	28,898	30,086
3600 Workers' Comp.	778,104	903,705
3800 Alternative Retirement Plan	-	-
TOTAL EMPLOYEE BENEFITS	21,307,808	24,440,705
4000 SUPPLIES		
4100 Textbooks	-	-
4200 Books & Other Reference Mat'l	-	-
4300 Instructional Materials & Supplies	52,173	80,674
4400 Software	-	-
4500 Non-Instructional Supplies/Equip	1,187,059	2,193,350
4600 Transportation Supplies	-	124,879
4700 Food Supplies	-	-
TOTAL SUPPLIES	1,239,233	2,398,903
5000 OTHER OPERATING EXP		
5100 Consultants	1,581,214	3,375,149
5200 Conferences & Travel	460,235	645,297
5300 Dues & Memberships	1,561,918	2,050,237
5400 Insurance	880,204	926,140
5500 Utilities	2,547,253	3,074,425
5600 Rentals & Repairs	2,088,727	1,308,098
5700 Legal, Audit, Elections	694,946	2,000,924
5800 Other Services, Misc.	2,973,120	3,164,951
5900 Other Support	-	-
TOTAL OTHER OPER EXP	12,787,616	16,545,220
6000 CAPITAL OUTLAY		
6100 Site Improvement	534,026	48,200
6200 Building & Improvements	-	500,000
6300 Library Books	169,468	49,507
6400 Equipment	127,481	216,359
6500 Equipment Replacement	-	-
TOTAL CAPITAL OUTLAY	830,974	814,066

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

UNRESTRICTED GENERAL FUND DETAIL
continued

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
EXPENDITURES		
7000 OTHER OUTGO		
7000 Other Outgo	-	-
7100 Debt Retirement	-	-
7310 Interfund Transfers Out	387,113	548,726
7400 Other Transfers	-	-
7500 Student Grants & Payments	-	-
7600 Payments for Students	-	-
7900 Reserve for Expenditures	-	-
TOTAL OTHER OUTGO	387,113	548,726
GRAND TOTAL EXPENDITURES	94,349,447	105,808,762
<i>Total Ending Fund Balance</i>	<i>63,742,524</i>	<i>64,191,390</i>
<i>Surplus/(Deficit)</i>	<i>10,564,714</i>	<i>448,865</i>
<i>Assigned Aside for Categorical Salaries + Benefits</i>	<i>(500,000)</i>	<i>(500,000)</i>
<i>Capital Projects Protection</i>	<i>(12,000,000)</i>	<i>(12,000,000)</i>
<i>DEI Initiatives & Training</i>	<i>(500,000)</i>	<i>(500,000)</i>
<i>IT Phone Replacement</i>	<i>(2,000,000)</i>	<i>(2,000,000)</i>
<i>IT Refresh</i>	<i>(3,000,000)</i>	<i>(3,000,000)</i>
<i>Leave Payoff</i>	<i>(1,000,000)</i>	<i>(1,000,000)</i>
<i>Cafeteria Support</i>	<i>-</i>	<i>(350,000)</i>
<i>Professional Development</i>	<i>(50,000)</i>	<i>(50,000)</i>
<i>Reserve for Emergencies (AP 6305)</i>	<i>(500,000)</i>	<i>(500,000)</i>
<i>Reserve for Pension Stabilization (BP 6250)</i>	<i>(7,300,000)</i>	<i>(7,300,000)</i>
<i>Schedule Maintenance Reserve - 1%</i>	<i>(943,494)</i>	<i>(943,494)</i>
<i>Supplemental Protection</i>	<i>(5,000,000)</i>	<i>(5,000,000)</i>
<i>Resource Allocation - One-Time</i>	<i>(1,530,026)</i>	<i>(1,530,026)</i>
Unassigned Ending Fund Balance	29,419,004	29,517,869
Reserve % (Goal is 17% per BP 6200)	29.6%	31.3%

SECTION 7

***RESTRICTED GENERAL FUND
SUMMARY***

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**RESTRICTED GENERAL FUND SUMMARY
Fund 13 & 14**

The Restricted General Fund contains budgets for federal, state, and local categorical programs and grants. The use of revenues for these programs is restricted by outside agencies/donors to specific purposes.

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
BEGINNING FUND BALANCE	1,926,673	2,349,541
REVENUE		
8100-8200 Federal	3,530,017	5,239,016
8600-8700 State	31,063,833	48,848,265
8800 Local	277,175	1,304,968
Total Revenue	34,871,025	55,392,249
REVENUE PLUS BEGINNING FUND BALANCE	36,797,698	57,741,789
EXPENDITURES		
1100-1400 Academic Salaries	4,167,065	4,212,225
2100-2400 Classified Salaries	5,563,398	6,066,720
3100-3800 Employee Benefits	2,970,403	3,836,592
4100-4700 Supplies	4,025,818	8,157,130
5100-5800 Other Operating Costs	6,827,222	9,068,146
6100-6700 Capital Expenditures	3,387,602	1,050,294
Total Expenditures	26,941,507	32,391,107
7100-7900 Other Outgo	7,506,650	23,015,064
Total Expenditures & Other Outgo	34,448,158	55,406,172
Ending Fund Balance	2,349,541	2,335,618
Surplus/Deficit	422,868	(13,923)

SECTION 8

***RESTRICTED GENERAL FUND
DETAIL***

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**RESTRICTED GENERAL FUND DETAIL
Fund 13 & 14**

The Restricted General Fund contains budgets for federal, state, and local categorical programs and grants. The use of revenues for these programs is restricted by outside agencies/donors for specific purposes.

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
BEGINNING FUND BALANCE	1,926,673	2,349,541
FEDERAL REVENUE		
8115 POP THE CAP	50,000	50,000
8116 NSF - Bees Sub-Award	-	-
8121 Federal College Work Study	519,977	415,305
8122 FISAP Admin	40,000	286,501
8135 Teacher Acceleration Preparation Program	599,699	1,141,841
8140 Tanf - Federal (50%)	65,633	69,489
8159 PELL Admin. Allowance	32,824	75,112
8170 Vocation Technical Education	671,274	616,443
8183 Air Force Research Lab	-	29,029
8184 Title V Data Science	599,971	1,680,587
8193 Foster Parenting - Federal	44,170	44,170
8201 Title V Second Year Experience	599,955	422,954
8203 Trio Grant	306,514	407,585
TOTAL FEDERAL REVENUE	3,530,017	5,239,016
STATE REVENUE		
8600 State Revenues	10,211,089	11,233,335
8603 Campus Safety & Sexual Assault	-	-
8605 Financial Aid Technology	50,570	82,286
8606 Mental Health Support	290,165	950,243
8611 Basic Skills	693,400	1,569,050
8612 Calif Apprenticeship Initiative CAI	-	472,826
8615 Enrollment Fee Financial Asst.	142,125	142,304
8616 BFAP Administration	633,301	633,301
8618 California College Promise	639,008	1,638,417
8622 Veteran's Resource Center	88,692	413,315
8623 Guided Pathways	-	586,695
8624 EOPS	1,522,541	1,766,509
8625 CARE	624,894	920,497
8626 Disabled Student Progr Svcs	1,528,279	1,528,279
8627 CalWorks	932,754	933,623
8628 Student Success & Support (SSSP) Credit	3,661,754	4,549,269
8631 DPSS CalWorks	171,034	205,220
8632 Strong Workforce Development 60% District Share	2,126,177	3,864,988
8635 Nursing Enrollment	130,472	130,472
8637 Strong Workforce Development 40% Region Share	1,169,170	2,337,409
8638 Student Equity	2,180,191	2,830,191
8640 Tanf - State (50%)	65,633	69,301
8641 Job Developer	125,000	462,152
8644 Quality Improvement Grant	6,000	6,000
8646 Classified Professional Development	-	50,763
8647 Rapid Rehousing	700,000	3,619,938
8648 Cal Fresh	-	7,422
8655 Instructional Block Grant	12,252	28,695
8657 Staff Diversity	138,888	542,968
8663 Foster Parent Training Program - State	86,447	86,447
8666 Undocumented Resources Liaisons	91,802	107,317
8668 CA Prison Incarcerated Students	30,400	145,328
8671 Basic Needs Centers	833,279	2,010,446
8673 Library Services Platform	-	11,743
8674 Rising Scholars Network	62,000	198,078
8675 LGBTQ+	90,035	260,840
8676 College & Career Access Pathways	-	1,006
8678 Economic & Workforce Development	139,928	178,652
8679 Learning-Aligned Employment Program	461,995	1,022,055
8682 State Lottery Proceeds-Prop 20	875,656	1,197,640
8687 Puente Program	20,000	38,545
8688 Retention & Enrollment Outreach	528,902	1,972,824
8697 Culturally Competent Faculty	-	41,878
TOTAL STATE REVENUE	31,063,833	48,848,265

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**RESTRICTED GENERAL FUND DETAIL
continued**

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
LOCAL REVENUE		
8809 Kaiser Sim Collaboration	-	-
8860 Interest and Investment Income	-	-
8862 Youth Apprenticeship	-	55,542
8872 Community Service & CCD Classes	12,175	9,579
8876 Student Health Services	-	974,847
8881 Parking	265,000	265,000
8890 Other Local Revenues	-	-
8896 Other Local Revenues/Cash In Bank	-	-
8980 Incoming Transfers	-	-
TOTAL LOCAL REVENUE	277,175	1,304,968
GRAND TOTAL REVENUE	34,871,025	55,392,249
REVENUE PLUS BEGINNING FUND BALANCE	36,797,698	57,741,789
EXPENDITURES		
1000 ACADEMIC SALARIES		
1100 Teachers Salaries	150,706	161,874
1200 Educational Administrators	1,719,563	2,348,551
1300 Adjunct, Teaching	422,521	39,107
1400 Other, Non-teaching	1,874,275	1,662,693
TOTAL ACADEMIC SALARIES	4,167,065	4,212,225
2000 CLASSIFIED SALARIES		
2100 Regular, Non-Instr.	3,127,214	3,918,719
2200 Regular, Instr. Aides	58,586	71,915
2300 Hourly, Non-Instr.	2,366,415	2,076,085
2400 Hrly, Instr. Aides	11,183	-
TOTAL CLASSIFIED SALARIES	5,563,398	6,066,720
3000 EMPLOYEE BENEFITS		
3100 State Teachers Ret.	483,997	755,218
3200 PERS	945,055	1,110,167
3300 OASDI	372,889	423,475
3400 Health & Welfare	1,033,504	1,303,332
3500 Unemployment Ins.	4,004	46,108
3600 Workers' Comp.	130,953	198,291
3800 Alternative Retirement Plan	-	-
TOTAL EMPLOYEE BENEFITS	2,970,403	3,836,592
4000 SUPPLIES		
4100 Textbooks	45,591	240,300
4200 Books & Other Reference Mat'l	-	-
4300 Instructional Materials & Supplies	2,693,347	2,171,854
4400 Software	-	-
4500 Non-Instructional Supplies/Equip	1,284,380	5,744,976
4600 Transportation Supplies	2,500	-
4700 Food Supplies	-	-
TOTAL SUPPLIES	4,025,818	8,157,130

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**RESTRICTED GENERAL FUND DETAIL
continued**

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
EXPENDITURES		
5000 OTHER OPERATING EXP		
5100 Consultants	2,646,038	5,129,514
5200 Conferences & Travel	683,788	1,518,113
5300 Dues & Memberships	1,903,985	1,112,525
5400 Insurance	18,850	317,368
5500 Utilities	166,670	40,000
5600 Rentals & Repairs	434,407	385,189
5700 Legal, Audit, Elections	5,675	10,000
5800 Other Services, Misc.	967,810	555,437
5804 Borrowing Interest Expense	-	-
5900 Other Support	-	-
TOTAL OTHER OPER EXP	6,827,222	9,068,146
6000 CAPITAL OUTLAY		
6100 Site Improvement	-	-
6200 Building & Improvements	58,232	197,928
6300 Library Books	155,887	195,000
6400 Equipment	3,173,483	657,367
6500 Equipment Replacement	-	-
TOTAL CAPITAL OUTLAY	3,387,602	1,050,294
7000 OTHER OUTGO		
7000 Other Outgo	-	-
7100 Debt Retirement	-	-
7310 Interfund Transfers Out	-	-
7400 Other Transfers & Indirect Costs	129,149	126,768
7500 Student Grants & Payments	879,665	1,637,478
7600 Payments for Students	398,762	418,018
7900 Reserve for Expenditures	6,099,075	20,832,800
TOTAL OTHER OUTGO	7,506,650	23,015,064
GRAND TOTAL EXPENDITURES	34,448,158	55,406,172
Ending Fund Balance	2,349,541	2,335,618
<i>Surplus/Deficit</i>	422,868	(13,923)

SECTION 9

CAPITAL OUTLAY PROJECT FUNDS

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**CAPITAL OUTLAY PROJECTS FUND
Fund 41**

Primary revenue sources for the Capital Outlay Projects Fund are state capital project funds, scheduled maintenance block grant, interest earnings, redevelopment fee revenue, and nonresident student capital outlay fees.

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
<i>Beginning Fund Balance</i>	25,890,696	25,155,593
<i>REVENUE</i>		
8651 State Capital Outlay	-	-
8652 Scheduled Maintenance	291,165	-
8860 Scheduled Maintenance	757,052	395,594
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	49,805	49,805
8867 Non Resident Cap X Fee	58,290	58,170
8890 Capital Outlay Projects	-	-
8891 Lancaster Redevelopment	840,022	1,989,032
8892 Palmdale Redevelopment	423,749	890,481
8940 Proceeds of General Long-Term	-	-
8980 Incoming Transfers	-	-
<u>Total Revenue</u>	2,420,082	3,383,081
<u>Total Beginning Balance and Revenue</u>	28,310,778	28,538,674
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	36,851	58,677
5100-5800 Other Operating Costs	2,011,917	4,861,917
6100-6700 Capital Expenditures	1,106,417	2,742,915
<u>Total Expenditures</u>	3,155,185	7,663,509
7100-7900 Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>	3,155,185	7,663,509
<i>Ending Fund Balance</i>	25,155,593	20,875,165

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**CAPITAL OUTLAY PROJECTS FUND
Detail of Projects**

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
Beginning Balance	25,890,696	25,155,593
REVENUE		
8651 State Capital Outlay	-	-
8652 Scheduled Maintenance	291,165	-
8860 Interest and Investment Income	757,052	395,594
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	49,805	49,805
8867 Non Resident Cap X Fee	58,290	58,170
8890 Other Local Revenues	-	-
8891 Lancaster Redevelopment	840,022	1,989,032
8892 Palmdale Redevelopment	423,749	890,481
8940 Proceeds of General Long-Term	-	-
8980 Incoming Transfers	-	-
Total Revenue	2,420,082	3,383,081
Total Beginning Balance and Revenue	28,310,778	28,538,674
EXPENDITURES Fund 41		
14505 Facilities Services	10,666	3,000
15701 Palmdale Projects	1,737,560	799,326
15701 Palmdale Projects	-	981,658
22006 Mechanical Maintenance Upgrade	772,146	793,045
22007 Door Access Controls Upgrade	67,435	77,879
22008 Admin,FA3,L,YH,UH&MH Carpet Signage Paint	41,436	887,114
22009 Irrigation Upgrade	32,158	57,590
22010 Library and CDC Roof Repairs	37,935	240,319
22011 Library & MesHall Elevator Upgrades	30,871	102,388
22012 Learning Center & Fine Arts Exterior Upgrade	52,426	122,990
22013 Yoshida Hall Office Renovation	5,828	-
23003 AT&T Cell Tower Upgrade	5,245	-
23004 T-Mobile Cell Tower Upgrade	(12,735)	1,530
23006 Emergency Phones	254,654	150,000
23007 Fire Alarm System Upgrade	37,795	538,210
23008 Asbestos Abatement	146	262,000
23009 Child Development Center Upgrade	-	350,000
23010 Emerg. Lighting Upgrade/Replacement	-	250,000
23011 Fire Pump Replacement	-	100,000
23012 Repair/Replacement Roof/Exhaust Fan	-	488,420
23013 23013 HVAC VFD Replacement	10,007	275,000
23015 Landscape,Access Point & Campus Pathway	50,229	996,918
23016 HVAC Heating Units Upgrade/Replacement	15,740	184,317
23027 Verizon Tower	5,642	1,805
Total Expenditures	3,155,185	7,663,509
Ending Fund Balance	25,155,593	20,875,165

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**REVENUE BOND CONSTRUCTION FUND
Fund 42**

The Revenue Bond Construction Fund includes the Measure AV and lease revenue bonds. This fund is for the deposit of proceeds from the sale of all community college revenue bonds authorized under the provisions of EC §81901. Such deposits are used to meet the costs of acquisition or construction and all expenses of authorized projects. Proceeds from the sale of such bonds are deposited with the county treasurer and, upon order of the county auditor, credited to the District's Revenue Bond Construction Fund. Moneys in the fund are expended for the purposes authorized by EC §81901 et seq., or for such other purposes as may be authorized by resolution of the governing board, subject to legal restrictions.

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
<i>Beginning Fund Balance</i>	88,588,746	39,237,458
<i>REVENUE</i>		
8860 Capital Outlay Endowment Interest	547,011	512,169
8860 Capital Outlay Interest & Investment Income	2,181,830	1,681,830
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	490,147	50,190,248
8900 Other Financing Sources	-	-
<u>Total Revenue</u>	3,218,988	52,384,247
<u>Total Beginning Balance and Revenue</u>	91,807,733	91,621,705
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	214,250	441,965
3100-3800 Employee Benefits	154,984	229,822
4100-4700 Supplies	790,585	1,525
5100-5800 Other Operating Costs	938,557	653,525
6100-6700 Capital Expenditures	50,471,899	54,098,602
<u>Total Expenditures</u>	52,570,275	55,425,439
7100-7900 Other Outgo	-	8,735
<u>Total Expenditures & Other Outgo</u>	52,570,275	55,434,174
<i>Ending Fund Balance</i>	39,237,458	36,187,531

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**REVENUE BOND CONSTRUCTION FUND
continued**

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
Beginning Balance	88,588,746	39,237,458
REVENUE		
8860 Capital Outlay Endowment	547,011	512,169
8860 Capital Outlay Interest & Investment Income	2,181,830	1,681,830
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	490,147	50,190,248
8900 Other Financing Sources	-	-
Total Revenue	3,218,988	52,384,247
Total Beginning Balance and Revenue	91,807,733	91,621,705
EXPENDITURES Fund 42		
11150 Information Technology Services	28,582	-
17000 Planning & Coord:Facilities	214,250	441,965
17001 Planning & Coord:Bus Serv	154,984	737,935
17029 Campus Infrastructure PHS I	246,012	23,751
17031 Sage Hall	-	8,736
17037 Student Services Bldg	1,151,392	358,575
17038 J-12/30th Main Entrance	2,767	-
17039 Discovery Lab	225,703	-
17041 Marauder Complex-Modular FieldHouse	312,392	2,137
17042 General Conditions & Logistics	947,534	343,067
17196 Gym Reno 17-002	292,889	-
17199 Palmdale Center	-	100,002
17300 Capital Outlay Endowment	-	-
18003 The Commons	2,628,683	49,501,905
18011 Swing Phase 2	1,139,811	-
18021 Cedar Hall	45,225,277	3,849,690
22014 Outdoor Fitness Center	-	64,511
TBD Remaining Bond Projects	-	1,901
Total Expenditures	52,570,275	55,434,174
Ending Fund Balance	39,237,458	36,187,531

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**BOND INTEREST AND REDEMPTION FUND
Fund 21**

The Bond Interest and Redemption Fund is used only to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the District. The fund is typically maintained by the county reasury as the county assessor's office accounts for property tax receipts and the related principal and interest payment to the bond holders. At year end the county auditor will provide the accounting for the revenues and related expenditures to the District.

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
Beginning Fund Balance	16,621,682	15,135,950
REVENUE		
8600 State Revenue	-	-
8800 Local Revenue	18,733,408	19,670,078
Total Revenue	18,733,408	19,670,078
Total Beginning Balance and Revenue	35,355,090	34,806,028
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	-	-
Total Expenditures	-	-
7100-7900 Other Outgo	20,219,140	18,197,226
Total Expenditures & Other Outgo	20,219,140	18,197,226
Ending Fund Balance	15,135,950	16,608,802

SECTION 10

CHILD DEVELOPMENT FUND

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**CHILD DEVELOPMENT FUND
Fund 33**

The Child Development Fund is designated to account for all revenues for, or from the operation of, child care and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the child care and development services are paid from this fund with support from the General Fund if needed. However, those segments of child care and development activities that are part of the instructional activity of the college or district must be accounted for in the General Fund

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
Beginning Fund Balance	389,275	653,068
REVENUE		
8100 Federal	-	-
8138 ARPA Stipend	-	9,071
8147 CRRSA AB82	-	-
8620 California State Preschool	1,036,546	1,036,546
8695 State	-	-
8860 Interest Income	2,128	4,207
8871 Local	80,521	80,521
8980 Transfers In	-	-
Total Revenue	1,119,195	1,130,345
Total Beginning Balance and Revenue	1,508,470	1,783,413
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	589,766	598,115
3100-3800 Employee Benefits	245,502	309,072
4100-4700 Supplies	15,112	37,050
5100-5800 Other Operating Costs	5,022	41,380
6100-6700 Capital Expenditures	-	-
Total Expenditures	855,402	985,617
7100-7900 Other Outgo	-	144,728
Total Expenditures & Other Outgo	855,402	1,130,345
Ending Fund Balance	653,068	653,068

SECTION 11

***ENTERPRISE OPERATIONS/
AUXILIARY SERVICES***

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**ENTERPRISE OPERATIONS/AUXILIARY SERVICES
Fund 52**

Enterprise Funds are used to account for an operation when it is the intent of the governing board to recover, in whole or in part, the costs of providing the services. This fund is designated to receive all moneys from the sale of food or for any other services performed by the AVC cafeteria. Costs incurred in the operation and maintenance of such are paid from this fund.

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
<i>Beginning Fund Balance</i>	141,879	259,595
<i>REVENUE</i>		
Gross Income	350,000	600,000
Less Cost of Sales	33,187	350,000
<i>Net Income from Sales</i>	316,813	250,000
Food Sale Commissions	-	-
MSI	1,511	2,000
Incoming Transfers	400,000	-
Other Income	-	600,000
<u>Total Revenue</u>	718,324	852,000
<u>Total Beginning Balance and Revenue</u>	860,203	1,111,595
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	315,978	350,000
3100-3800 Employee Benefits	162,630	180,145
4100-4700 Supplies	72,000	75,000
5100-5800 Other Operating Costs	50,000	55,000
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	600,608	660,145
7100-7900 Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>	600,608	660,145
<i>Ending Fund Balance</i>	259,595	451,450
Surplus/Deficit	117,716	191,855

SECTION 12

PARKING FUND

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**PARKING FUND
Fund 32717**

Revenue from parking fees authorized by EC §76360 are to be expended only for parking services or for reducing the costs to students and employees of using public transportation to and from the college. The revenues generated are restricted to the purposes noted here and are to be accounted for in the Restricted General Fund.

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
<i>Beginning Fund Balance</i>	-	-
REVENUE		
8881 Local	225,252	265,000
<u>Total Revenue</u>	225,252	265,000
REVENUE PLUS BEGINNING FUND BALANCE	225,252	265,000
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	9,433	65,000
5100-5800 Other Operating Costs	215,819	200,000
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	225,252	265,000
7100-7900 Other Outgo	-	-
<u>Total Expenditures & Other Outgo</u>	225,252	265,000
<i>Ending Fund Balance</i>	-	-

SECTION 13

OTHER FUNDS

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**STUDENT REPRESENTATION FEE
Fund 72**

The Student Representation Fee Fund is used to account for moneys collected pursuant to EC §76060.5 that provides for a student representation fee of two dollars per semester. One dollar (\$1) of every two-dollar (\$2) fee collected shall be expended to establish and provide support for governmental affairs representatives of local or statewide student body organizations who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the state government. The remaining dollar will be distributed to the Board of Governors to be expended on the establishment and to support the operations of a statewide community college student organization, recognized by the Board of Governors of the California Community Colleges

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
<i>Beginning Fund Balance</i>	397,005	408,412
<i>REVENUE</i>	-	
8884 Fees Collected	38,005	56,000
8860 Interest	3,663	4,000
<u>Total Revenue</u>	41,668	60,000
<u>Total Beginning Balance and Revenue</u>	438,673	468,412
<i>EXPENDITURES</i>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	1,012	3,000
5100-5800 Other Operating Costs	2,910	29,000
6100-6700 Capital Expenditures	-	-
<u>Total Expenditures</u>	3,922	32,000
7100-7900 Other Outgo	26,339	28,000
<u>Total Expenditures & Other Outgo</u>	30,261	60,000
<i>Ending Fund Balance</i>	408,412	408,412

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**STUDENT FINANCIAL AID FUNDS
Fund 74**

The Student Financial Aid Trust Fund is used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
Beginning Fund Balance	1,363,740	3,195,661
REVENUE		
8100-8200 Federal Revenue	31,659,961	31,936,753
8600-8700 State Revenue	11,360,032	9,494,247
8800 Local	-	-
8860 Interest	156,840	140,000
Total Revenue	43,176,833	41,571,000
Total Beginning Balance and Revenue	44,540,572	44,766,661
EXPENDITURES		
32300 Federal Pell Student Grants	27,082,687	27,100,000
32310 Federal Stafford Loans	4,154,473	4,123,000
32320 Federal SEOG	586,750	713,753
32503 State Emergency Fin Assist	-	167,561
32600 State CAL Grants	4,261,828	4,246,000
32604 State Student Success	4,459,646	4,660,686
32606 State Early Action Emergency SFA	429,528	-
32610 State Chafee	370,000	420,000
Total Expenditures	41,344,911	41,431,000
Ending Fund Balance	3,195,661	3,335,661

**ANTELOPE VALLEY COLLEGE
2024-2025 TENTATIVE BUDGET**

**SCHOLARSHIP AND LOAN TRUST FUNDS
Fund 75**

This fund is used to account for such gifts, donations, bequests, and devises (subject to donor restrictions) which are to be used for scholarships or for grants in aid and loans to students.

	2023-2024 Estimated Actuals	2024-2025 Tentative Budget
<i>Beginning Fund Balance</i>	37,142	37,666
REVENUE		
8677 State Revenue	22,051	30,000
8800 Local	354,690	381,368
8860 Interest	16	18
<u>Total Revenue</u>	376,757	411,386
<u>Total Beginning Balance and Revenue</u>	413,898	449,052
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	265,484	292,668
7100-7600 90304: Scholarshare-Local	-	-
7100-7900 32902: Private Loans	88,706	88,700
7520 32903: Cal KIDS	22,043	30,000
<u>Total Other Outgo</u>	376,233	411,368
<u>Total Expenditures & Other Outgo</u>	376,233	411,368
<i>Ending Fund Balance</i>	37,666	37,684

SECTION 14

***APPROPRIATIONS LIMIT
WORKSHEET***

**California Community Colleges
Gann Limit Worksheet
Budget Year 2024-25**

DISTRICT: ANTELOPE VALLEY
DATE: June 10, 2024

I. Appropriations Limit:			
A. Appropriations Limit			\$ 99,067,412
B. Price Factor:		<u>1.0362</u>	
C. Population factor:			
1 2022-23	Second Period Actual FTES	<u>8,999,3700</u>	
2 2023-24	Second Period Actual FTES	<u>9,773,7100</u>	
	Population Change Factor	<u>1.0860</u>	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors	(line A multiplied by line B and line C.3.)		\$ 111,481,866
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			\$ 111,481,866
II. Appropriations Subject to Limit			
A. State Aid ¹			\$ 88,394,343
B. State Subventions ²			35,877
C. Local Property taxes			9,898,833
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			430,402
H. Appropriations Subject to Limit			\$ 97,898,651

Please contact Jubilee Smallwood, jsmallwood@cccco.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 15

***EDUCATION PROTECTION
ACCOUNT***

