

**ANTELOPE VALLEY COLLEGE**  
**DRAFT**  
**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND**  
**UNRESTRICTED SUMMARY**

2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget	% Diff from 08-09 Actuals & 09-10 Budget
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<b>Beginning Fund Balance</b>	3,680,514	3,680,514	4,892,391
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**REVENUE**

8100-8200	Federal	27,681	19,641	22,600	15%
8600-8700	State	50,003,720	49,534,885	47,203,652	-5%
8800	Local	9,409,749	10,762,262	9,646,076	-10%

<b>Total Revenue</b>	59,441,150	60,316,788	56,872,328	-6%
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<b>Total Beginning Balance and Revenue</b>	63,121,664	63,997,302	61,764,719
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**EXPENDITURES**

1100-1400	Academic Salaries	29,884,697	29,785,398	27,890,901	-6%
2100-2400	Classified Salaries	11,256,249	10,745,876	10,554,550	-2%
3100-3800	Employee Benefits	11,395,857	10,851,393	11,465,654	6%
4100-4700	Supplies	1,719,894	1,378,317	1,220,456	-11%
5100-5800	Other Operating Costs	4,384,075	5,408,283	6,230,963	15%
6100-6700	Capital Expenditures	359,237	97,584	100,000	2%

<b>Total Expenditures</b>	59,000,009	58,266,852	57,462,525
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7100-7600	Other Outgo	944,920	838,059	795,041	-5%
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<b>Total Expenditures &amp; Other Outgo</b>	59,944,929	59,104,911	58,257,566	-1%
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**Reserves**

COLA		0	0	0
Growth		0	0	0
One-Time 06-07		0	0	0
Basic Skills		0	0	0
Instructional Block Grant		0	0	0
Parking		259,925	278,249	250,000
Prop 20		0	0	0
TTIP		0	0	0
Contingency for mid-year cuts		0	0	1,000,000

<b>Ending Fund Balance</b>	<b>3,176,735</b>	<b>4,892,391</b>	<b>3,507,153</b>	<b>-28%</b>
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<i>Unrestricted Reserve</i>	<b>5.30%</b>	<b>8.28%</b>	<b>6.02%</b>
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Surplus/Deficit	<b>-503,779</b>	<b>1,211,877</b>	<b>-1,385,238</b>
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2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND  
UNRESTRICTED DETAIL**

		2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget	Additional Cuts	% Diff from 08- 09 Actuals & 09-10 Budget
<b>Beginning Fund Balance</b>		3,680,514	3,680,514	4,892,391		
<b>REVENUE</b>						
<b>FEDERAL REVENUE</b>						
8121	Federal College Work Study	-	0	0		
8140	Tanf - Federal (50%)	-	0	0		
8160	Veteran's Education	2,681	2,555	2,600		2%
8170	Vocation Technical Education	-	0	0		
8171	Career Tech	-	0	0		
8180	WIRED Grant	-	0	0		
8190	NSF Space Tech Grant	-	0	0		
8192/93	Independent Living Pgrm - A/B	-	0	0		
8201	Title V Hsi Grant	-	0	0		
8203	Trio Grant	-	0	0		
8204	NSF Advanced Tech Ed.	-	0	0		
8205	Minority Sci & Engineering Improvmnt Prog	-	0	0		
8206	NSF Space Tech Grant NSF0532618	-	0	0		
8290	Misc Federal Income	25,000	17,086	20,000		17%
<b>TOTAL FEDERAL REVENUE</b>		<b>27,681</b>	<b>19,641</b>	<b>22,600</b>		<b>15%</b>
<b>STATE REVENUE</b>						
8600	State Revenues	-	4,885	0		
8610	General Apportionments	48,596,877	47,629,457	45,591,738		-4%
8611	Basic Skills - AB1802 One Time	-	0	0		
8615	Enrollment Fee Financial Asst.	-	0	0		
8616	BFAP Administration	-	0	0		
8617	Early College High School	-	0	0		
8618	Capacity Bldg RN Prog 05-0113	-	0	0		
8619	Faculty Recruitment 06-0118	-	0	0		
8620	Trans & Artic Reapprop 1X	-	0	0		
8624	EOPS	-	0	0		
8625	CARE	-	0	0		
8626	Disabled Student Progr Svcs	-	0	0		
8627	CalWorks	-	0	0		
8628	Matriculation	-	0	0		
8629	Telecom And Tech Infr	-	0	0		
8630	Nursing Enrollment	-	0	0		
8631	DSS/CalWorks	-	0	0		
8640	Tanf - State (50%)	-	0	0		
8642	Tanf (CDC)	-	0	0		
8655	Instructional Block Grant	-	0	0		
8657	Staff Diversity	-	0	0		
8663	Foster Parent Training Program	-	0	0		
8670	State Tax Subventions	56,940	50,805	54,303		7%
8680	State NonTax Revenues	-	0	0		
8681	State Lottery Proceeds - Reg	1,299,903	1,256,876	1,257,295		0%
8682	State Lottery Proceeds-Prop 20	-	0	0		
8685	Mandated Cost Reimbursement	-	0	0		
8690	Other State Revenues	-	0	0		
8691	Adjunct Faculty Parity	50,000	97,612	47,833		-51%
8692	Adjunct Office Hours	-	472,941	240,109		-49%
8693	Adjunct Health Costs	-	22,309	12,374		-45%
8699	Other Local Revenue	-	0	0		
8790	Misc State Income	-	0	0		
<b>TOTAL STATE REVENUE</b>		<b>50,003,720</b>	<b>49,534,885</b>	<b>47,203,652</b>		<b>-5%</b>

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		2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget	
<b>LOCAL REVENUE</b>					
8811	Tax Allocation, Secured Roll	5,542,126	5,645,056	5,285,457	-6%
8812	Tax Allocation, Supp. Roll	132,153	211,234	126,033	-40%
8813	Tax Allocation, Unsecured Roll	276,786	289,309	263,967	-9%
8816	Prior Years Taxes	268,989	351,108	0	-100%
8817	Eraf	0	573,967	256,532	-55%
8819	AVSOMC Revenue	0	10,384	0	-100%
8821	AERO Institute	0	0	0	0%
8823	Boston Reed College	0	0	0	0%
8825	Auxiliary Services Contrib	115,000	121,588	115,000	-5%
8828	DSS/CalWorks	0	0	0	0%
8832	Instr Contracts, Estep	0	0	0	0%
8833	Instr Contracts, Yosemite Ccd	0	0	0	0%
8842	Nursing Co-Op	0	0	0	0%
8848	Asb Tutors	10,000	11,875	10,000	-16%
8850	AVC Facilities Rental	5,000	1,455	1,500	3%
8851	CSUB Facilities Rental	10,000	10,000	10,000	0%
8860	Interest and Investment Income	175,000	206,455	150,000	-27%
8872	Community Service Classes	0	0	0	0%
8874	Enrollment	2,167,695	2,439,778	2,607,156	7%
8877	Instructional/Lab Fees	38,000	94,286	94,286	0%
8879	Transcript Charges	8,000	10,583	10,583	0%
8880	Nonresident Tuition	287,000	338,563	338,563	0%
8881	Parking Services-Public Transp	250,000	278,249	250,000	-10%
8887	Audit Refunds/Challenges	20,000	21,608	20,000	-7%
8889	Library Book Fines	6,500	7,301	6,500	-11%
8890	Other Local Revenues	82,000	115,065	80,000	-30%
8893	Other Local Revenue Contracts	15,000	23,699	20,000	-16%
8894	Royalty Revenue	500	701	500	-29%
8981	Interfund Xfers - In	0	0	0	0%
<b>TOTAL LOCAL REVENUE</b>		<b>9,409,749</b>	<b>10,762,262</b>	<b>9,646,076</b>	<b>-10%</b>
<b>GRAND TOTAL REVENUE</b>		<b>59,441,150</b>	<b>60,316,788</b>	<b>56,872,328</b>	<b>-6%</b>
<b>GRAND TOTAL REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>63,121,664</b>	<b>63,997,302</b>	<b>61,764,719</b>	

**ANTELOPE VALLEY COLLEGE  
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UNRESTRICTED DETAIL**

		2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget		
<b>EXPENDITURES</b>						
<b>1000</b>	<b>ACADEMIC SALARIES</b>					
1100	Teachers Salaries	13,075,910	13,110,970	13,139,236		0%
1200	Regular, Non-Teaching	4,479,826	4,076,723	4,052,964		-1%
1300	Adjunct, Teaching	11,470,461	11,726,786	9,969,104		-15%
1400	Other, Non-teaching	858,500	870,919	729,597		-16%
1900	Error Account	0	0	0		0%
	<b>TOTAL ACADEMIC SALARIES</b>	<b>29,884,697</b>	<b>29,785,398</b>	<b>27,890,901</b>		<b>-6%</b>
<b>2000</b>	<b>CLASSIFIED SALARIES</b>					
2100	Regular, Non-Instr.	8,682,063	8,174,085	8,323,182		2%
2200	Regular, Instr. Aides	1,116,297	1,098,108	1,126,106		3%
2300	Hourly, Non-Instr.	1,217,439	1,261,288	945,966	315,322	-25%
2400	Hrly, Instr. Aides	240,450	212,395	159,296	53,099	-25%
2900	Other Classified	0	0	0		0%
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>11,256,249</b>	<b>10,745,876</b>	<b>10,554,550</b>	<b>368,421</b>	<b>-2%</b>
<b>3000</b>	<b>EMPLOYEE BENEFITS</b>					
3100	State Teachers Ret.	2,465,487	1,993,305	1,973,507		-1%
3200	PERS	932,501	923,110	970,520		5%
3300	OASDI	1,062,488	1,306,947	1,306,353		0%
3400	Health & Welfare	5,845,381	5,472,648	5,789,793		6%
3500	Unemployment Ins.	40,000	130,697	132,213		1%
3600	Workers' Comp.	900,000	903,839	1,171,592		30%
3800	Alternative Retirement Plan	150,000	120,847	121,676		1%
3900	Other Benefits	0	0	0		0%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>11,395,857</b>	<b>10,851,393</b>	<b>11,465,654</b>		<b>6%</b>
<b>4000</b>	<b>SUPPLIES</b>					
4100	Textbooks	0	363	0		-100%
4200	Books & Other Reference Mat'l	35,536	27,528	24,775	2,478	-10%
4300	Instructional Materials & Supplies	170,428	259,925	233,932	23,393	-10%
4400	Software	52,788	29,157	0		-100%
4500	Non-Instructional Supplies/Equip	1,355,567	995,954	896,359	89,636	-10%
4600	Transportation Supplies	105,575	65,390	65,390		0%
4700	Food Supplies	0	0	0		0%
	<b>TOTAL SUPPLIES</b>	<b>1,719,894</b>	<b>1,378,317</b>	<b>1,220,456</b>	<b>115,507</b>	<b>-11%</b>

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		2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget		
<b>EXPENDITURES</b>						
<b>5000</b>	<b>OTHER OPERATING EXP</b>					
5100	Consultants	400,000	285,803	257,223	28,580	-10%
5200	Conferences & Travel	200,516	236,619	186,619	23,662	-21%
5300	Dues & Memberships	403,711	527,778	475,000	52,778	-10%
5400	Insurance	611,791	571,589	571,589		0%
5500	Utilities	1,355,319	1,258,441	2,027,782		61%
5600	Rentals & Repairs	67,770	502,124	451,911	50,212	-10%
5700	Legal, Audit, Elections	227,250	336,030	739,930		120%
5800	Other Services, Misc.	1,117,718	1,689,900	1,520,910	168,990	-10%
5900	Other Support	0	0	0		0%
<b>TOTAL OTHER OPER EXP</b>		<b>4,384,075</b>	<b>5,408,283</b>	<b>6,230,963</b>	<b>324,222</b>	<b>15%</b>
<b>6000</b>	<b>CAPITAL OUTLAY</b>					
6100	Site Improvement	101,000	40,165	50,000	50,000	24%
6200	Building & Improvements	5,292	0	0		
6300	Library Books	15,150	0	0		
6400	Equipment	119,585	57,419	50,000		-13%
6500	Equipment Replacement	97,000	0	0	16,006	
6700	Lease Purchases	21,210	0	0		
<b>TOTAL CAPITAL OUTLAY</b>		<b>359,237</b>	<b>97,584</b>	<b>100,000</b>	<b>66,006</b>	<b>2%</b>
<b>7000</b>	<b>OTHER OUTGO</b>					
7000	Other Outgo	-	0	0		
7100	Debt Retirement	744,920	591,162	591,162		0%
7310	Interfund Transfers Out	200,000	246,897	203,879		-17%
7400	Other Transfers	0	0	0		
7500	Student Grants & Payments	0	0	0		
7600	Payments for Students	0	0	0		
<b>TOTAL OTHER OUTGO</b>		<b>944,920</b>	<b>838,059</b>	<b>795,041</b>		<b>-5%</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>59,944,929</b>	<b>59,104,911</b>	<b>58,257,566</b>		<b>-1%</b>
9730	Reserve for Contingency	0	0	1,000,000	<b>874,156</b>	

**Ending Fund Balance**  
Unrestricted Reserve

3,176,735	4,892,391	3,507,153
5.30%	8.28%	6.02%

Surplus/Deficit

(503,779)	1,211,877	(1,385,238)
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