

**STRATEGIC PLANNING & BUDGET COUNCIL
AGENDA**

**WEDNESDAY, AUGUST 19, 2026
2:30 PM – 4:00 PM CH 334**

Type Of Meeting: SPBC Meeting

Note Taker: Emily Moulton

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

SPBC 2026-2027 PURPOSE & GOALS:

Strategic Priorities

Ensure the College's strategic priorities guide institutional planning and decision-making. Regularly review progress toward the strategic goals and identify opportunities, challenges, and emerging needs that may impact the College's ability to accomplish its mission.

Institutional Planning

Provide oversight and coordination of institutional planning to ensure plans are aligned with the Educational Service Plan, strategic priorities, and College mission. Strengthen connections among planning documents, annual institutional goals, program review, and outcomes assessment, while identifying gaps or areas needing greater coordination.

Resource Allocation

Ensure resource allocation is connected to strategic priorities and institutional planning. Review and prioritize resource requests using established criteria and make recommendations to the Superintendent/President that support student success, institutional effectiveness, and the effective use of College resources.

Strategic Planning and Budget Committee Members:

☐ Shami Brar, VP AS (Co-Chair)

☐ Jason Bowen (Co-Chair) (Proxy: Linda Parker)

☐ Scott Lee, Faculty Union

☐ Lauren Elan-Helsper, VP PCT (Proxy: Linda Beam)

☐ Linda Parker, Instructional Resources Faculty

☐ Kathryn Mitchell, VP AA

☐ Kevin North, Transfer Faculty

☐ Idania Padron, VP SSV

☐ Marissa Latuno, Vocational Faculty

☐ Rashitta Elize-Brown, Acting VP ESA

☐ Rod Schilling, Student Services Faculty

☐ Noe Flores, Director Facilities Planning & Logistics

☐ Pamela Ford, Classified

☐ Saul Hom, Exec. Director ITS

☐ Marvin Guzman, Classified

☐ Dianne Knippel, Exec. Director Foundation

☐ Veronica Sirotzki, Classified

☐ Moamer Qazafi, Exec. Director Marketing and Public Information

☐ Maria Groth, Classified

☐ Svetlana Deplazes, Interim Dean IERP & Library, Enrollment Management Committee

☐ Jenell Paul, Classified

☐ Jill Zimmerman, Dean Student Health & Wellness

☐ James Nasipak, CMS

☐ Leo Ayala, Dean Student Support Services

☐ Sarah Schneider, CMS

☐ Valeria Pacheco, Student Representative

☐ Shannon Hyman, Student Representative

Guests:

Vacant

Academic Senate: Adjunct Faculty

***Call to go out in Fall to fill membership vacancies and replace those who have not attended a meeting in the last 12 months.**

Ex-Officio: Jennifer Zellet (Superintendent/President)

AGENDA ITEMS	PERSON(S) RESPONSIBLE	ISSUES DISCUSSED /ACTION ITEMS
INFORMATION/DISCUSSION ITEMS:		
I. Opening Comments from Co-Chairs	Shami & Jason	
II. Approval of SPBC Minutes for Meetings on May 27, 2026.	All	
III. Budget.	Shami	
IV. Resource Requests Review.	Shami	
V. Subcommittees.		
VI. Non-agendized items discussions.	All	
Information Items: Educational Service Plan Strategic Goals Facilities Service Plan		
Upcoming Meetings: September 2, 2026 CH 334 2:30p.m.-4:00pm		



STRATEGIC PLANNING & BUDGET COUNCIL MINUTES (DRAFT)		WEDNESDAY, MAY 27, 2026 2:30 PM – 4:00 PM SSV236																													
TYPE OF MEETING: SPC & BC Meeting NOTE TAKERS: Amanda Azevedo PLEASE REVIEW/ BRING: Agenda, Minutes, and Supporting Documents																															
SPBC 2025-2026 PURPOSE & GOALS: • Purpose of SPBC: Oversight of institutional planning, budget review, accountability for goals; subcommittees conduct detailed work, provide recommendations, track progress. • Annual Goals Identified: ○ Plan Alignment: Ensure all institutional plans are shared, supported, and aligned under SPBC; identify gaps between plans and budgeting (e.g., Enrollment Management Plan). ○ Council Membership: Clarify structure and membership for accurate representation and active participation. ○ Equity Plan Support: Actively support development of the new Equity Plan, expected by November. ○ Awareness of New Initiatives: Establish processes to stay informed on grants, programs (e.g., MESA, STAR Grant closure, new bachelor's programs); develop planning calendar. ○ Council Structure & Subcommittees: Strengthen subgroups (Facilities, HR, Finance, Communications); clarify SPBC's reporting relationship to CCC; ensure effective information flow. • Process Enhancements: Create formal pathway for developing new initiatives and grants to prevent duplication and ensure alignment with priorities.																															
Strategic Planning and Budget Council Members: <table border="0"> <tr> <td>Hal Huntsman (Co-Chair) (Proxy: Linda Parker) ☒</td> <td>Shami Brar, VP AS (Co-Chair) ☒</td> </tr> <tr> <td>Scott Lee, Faculty Union ☒</td> <td>Lauren Elan-Helsper (Proxy: Linda Beam) ☐</td> </tr> <tr> <td>Linda Parker, Instructional Resources Faculty ☒</td> <td>Kathryn Mitchell, VP AA ☒</td> </tr> <tr> <td>Kevin North, Transfer Faculty ☒</td> <td>Idania Padron, VP SSV ☒</td> </tr> <tr> <td>Marissa Latuno, Vocational Faculty ☐</td> <td></td> </tr> <tr> <td>Rod Schilling, Student Services ☐</td> <td></td> </tr> <tr> <td>Pamela Ford, Classified ☒</td> <td>Noe Flores, Director Facilities Planning & Logistics ☐</td> </tr> <tr> <td>Marvin Guzman, Classified ☐</td> <td>Saul Hom, Exec. Director ITS (Proxy: Daniel Conner) ☒</td> </tr> <tr> <td>Veronica Sirotzki, Classified ☐</td> <td>Dianne Knippel, Exec. Director Foundation ☒</td> </tr> <tr> <td>Maria Groth, Classified ☐</td> <td>Svetlana Deplazes, Interim Dean IERP & Library, Enrollment Management Committee ☒</td> </tr> <tr> <td>Jenell Paul, Classified ☐</td> <td>Jill Zimmerman, Dean Student Health & Wellness ☒</td> </tr> <tr> <td>James Nasipak, CMS ☐</td> <td>Windy Franklin-Martinez, Interim Dean Enrollment Services ☐</td> </tr> <tr> <td>Sarah Schneider, CMS ☒</td> <td></td> </tr> <tr> <td>Ernesto Flores, Student Rep. ☒</td> <td></td> </tr> </table>				Hal Huntsman (Co-Chair) (Proxy: Linda Parker) ☒	Shami Brar, VP AS (Co-Chair) ☒	Scott Lee, Faculty Union ☒	Lauren Elan-Helsper (Proxy: Linda Beam) ☐	Linda Parker, Instructional Resources Faculty ☒	Kathryn Mitchell, VP AA ☒	Kevin North, Transfer Faculty ☒	Idania Padron, VP SSV ☒	Marissa Latuno, Vocational Faculty ☐		Rod Schilling, Student Services ☐		Pamela Ford, Classified ☒	Noe Flores, Director Facilities Planning & Logistics ☐	Marvin Guzman, Classified ☐	Saul Hom, Exec. Director ITS (Proxy: Daniel Conner) ☒	Veronica Sirotzki, Classified ☐	Dianne Knippel, Exec. Director Foundation ☒	Maria Groth, Classified ☐	Svetlana Deplazes, Interim Dean IERP & Library, Enrollment Management Committee ☒	Jenell Paul, Classified ☐	Jill Zimmerman, Dean Student Health & Wellness ☒	James Nasipak, CMS ☐	Windy Franklin-Martinez, Interim Dean Enrollment Services ☐	Sarah Schneider, CMS ☒		Ernesto Flores, Student Rep. ☒	
Hal Huntsman (Co-Chair) (Proxy: Linda Parker) ☒	Shami Brar, VP AS (Co-Chair) ☒																														
Scott Lee, Faculty Union ☒	Lauren Elan-Helsper (Proxy: Linda Beam) ☐																														
Linda Parker, Instructional Resources Faculty ☒	Kathryn Mitchell, VP AA ☒																														
Kevin North, Transfer Faculty ☒	Idania Padron, VP SSV ☒																														
Marissa Latuno, Vocational Faculty ☐																															
Rod Schilling, Student Services ☐																															
Pamela Ford, Classified ☒	Noe Flores, Director Facilities Planning & Logistics ☐																														
Marvin Guzman, Classified ☐	Saul Hom, Exec. Director ITS (Proxy: Daniel Conner) ☒																														
Veronica Sirotzki, Classified ☐	Dianne Knippel, Exec. Director Foundation ☒																														
Maria Groth, Classified ☐	Svetlana Deplazes, Interim Dean IERP & Library, Enrollment Management Committee ☒																														
Jenell Paul, Classified ☐	Jill Zimmerman, Dean Student Health & Wellness ☒																														
James Nasipak, CMS ☐	Windy Franklin-Martinez, Interim Dean Enrollment Services ☐																														
Sarah Schneider, CMS ☒																															
Ernesto Flores, Student Rep. ☒																															
Guests: <table border="1"> <tr> <td>Irene Carbajal Perez</td> <td>Wendy Dumas</td> <td>Lisa Nowak</td> <td></td> </tr> </table>				Irene Carbajal Perez	Wendy Dumas	Lisa Nowak																									
Irene Carbajal Perez	Wendy Dumas	Lisa Nowak																													
Vacant Executive Director of Marketing																															

Academic Senate: Adjunct Faculty
ASO: 1 Student Representative

*Call to go out in Fall to fill membership vacancies and replace those who have not attended a meeting in the last 12 months.

Ex-Officio: Jennifer Zellet (Superintendent/President)

AGENDA ITEMS	PERSON(S) RESPONSIBLE	ISSUES DISCUSSED /ACTION ITEMS
INFORMATION/DISCUSSION ITEMS:		
I. Opening Comments from Co-Chairs	Hal & Shami	The co-chairs welcomed members to the meeting and noted that the agenda format had been updated to identify each committee member's role and the constituency they represent. Linda mentioned that at our next meeting, Hal will introduce the new Co-Chair, Academic Senate President, Dr. Jason Bowen to the committee. The committee discussed the ongoing quorum challenges resulting from a majority of the membership being composed of senior administrators. Members noted that scheduling conflicts and competing responsibilities have contributed to frequent quorum issues. The committee agreed that membership composition should be revisited and that the assignment of designated proxies should be considered to improve participation and help ensure quorum requirements can be consistently met. Revisit the possibility of a zoom link to allow people to attend, ensuring we have our purpose clearly identified and these meetings are set up to get work done, and people will show up.
II. Approval of SPC Minutes for Meetings on November 12, 2025, March 11, 2026, and May 13, 2026.	All	The meeting did not achieve a quorum until midway through the agenda. Once a quorum was established, no votes were taken before quorum was subsequently lost again near the end of the meeting. Pamela Ford requested that the draft minutes be distributed to the members who were present and constituted the quorum, allowing approval to occur via email. A motion to approve the minutes from the November 12, 2025, March 11, 2026, and May 13, 2026, meetings was made by Sarah Schneider via email on May 28, 2026. Linda Parker seconded the motion via email on May 28, 2026. The motion carried unanimously.
III. SPBC Meeting Schedule	Hal & Shami	The committee discussed the summer meeting schedule and noted that faculty are generally off campus during this period. As a result, no meetings will be held during the summer months. The committee will reconvene on August 19, 2026, from 2:30 p.m. to 4:00 p.m. in SSV. Moving forward, meetings will continue to be held on the first and third Wednesdays of each month, consistent with the committee's regular schedule.
IV. Budget Study Session	Shami	Shami presented the 2026–2027 Tentative Budget. Discussion followed regarding the budget approval process. It was clarified that SPBC serves in an advisory capacity and may only make formal recommendations when a quorum is present. However, the absence of a recommendation does not halt the budget development process, as the District must continue to meet state-mandated budget deadlines and requirements. Shami agreed to distribute the budget presentation to committee members in PDF format following its presentation at the Board Budget Study Session on May 28, 2026.

		Committee members inquired about the Financial Aid revenue of \$1.8 million. Shami and Fiscal will follow up and provide clarification at a future meeting. Additional budget assumptions and discussion points included: • A 2.87% Cost-of-Living Adjustment (COLA). • A 1.4% discretionary allocation, estimated at approximately \$1.6 million, which has not yet been incorporated into the current budget projections. • Questions regarding the District's reserve levels. Shami explained that reserve balances remain elevated primarily due to COVID-era funding, during which the District continued to receive funding based on pre-pandemic enrollment levels despite significant enrollment declines. Some of the additional factors included federal and state recovery funding, operational savings resulting from vacancies, and reduced expenditures for contracts and services due to lower student enrollment. • The reserve minimum will remain at 17% at this time. It was noted that, while the reserve balance may appear substantial at this time seen as we are well above that, 17% represents approximately two months of operating expenditure and is therefore not considered excessive. Several corrections to the budget presentation were identified: • Slide 13: Change "Reserves" to "Assignments." • Slide 15: Add the Beginning Fund Balance. • Slides 11 and 15: Include the \$10 million Student Housing Allocation. Discussion also occurred regarding categorical and restricted funds. Concerns were raised that some funds are not being expended in a timely manner, creating a potential "use-it-or-lose-it" situation. The District has begun receiving inquiries regarding plans for spending these funds and ensuring compliance with funding requirements.
V. Resource Request Process	Shami	The deadline to submit requests in the Budget System has been extended to June 3rd. Please encourage your areas to submit requests if they have not done so. There was discussion about requests being submitted without reference to Program Reviews. Requests are put in and the process to circle back on the requests whether they are funded or not is too long between when they get submitted so it appears like duplicated efforts. We have used survey monkey in the past to try to link the Program Reviews to the Budget Requests and there were some issues with it, but we think Microsoft forms could make the connection we need. This should be prioritized to get the two documents or systems to align.
VI. Non-agendized items discussions.	All	None.
Upcoming Meetings: August 19, 2026 SSV 236 2:30p.m.-4:00pm		

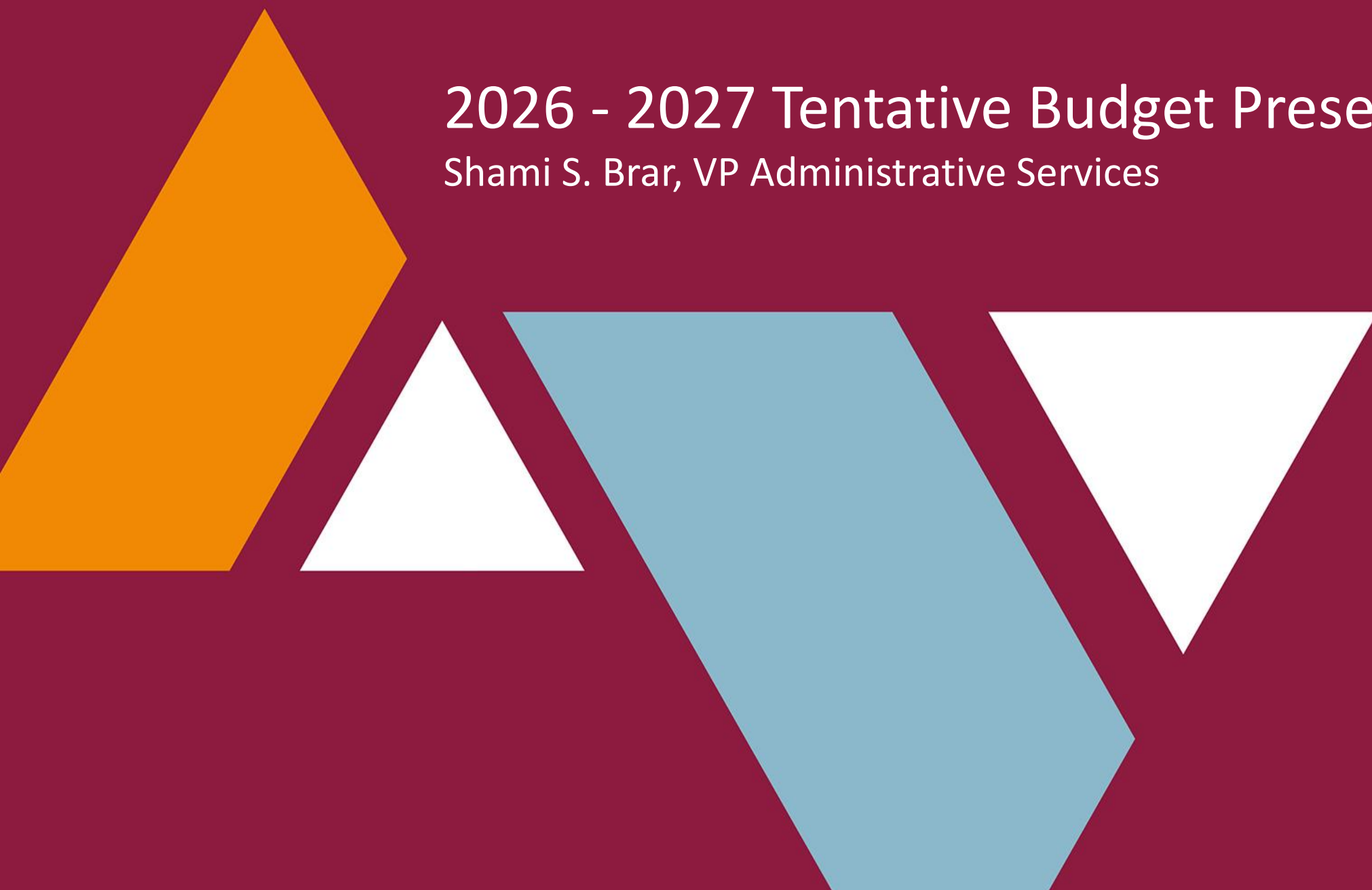
STRATEGIC PLANNING CALENDAR (DRAFT)

Type of Report	Task	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
		Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring
College Initiative	Educational Service Plan (ESP)								
Accreditation	ACCJC Mid-Term Report								
Accreditation	ACCJC ISER								
College Initiative	Facilities Service Plan (FMP)								
State Report	Student Equity Plan (SEP) Annual Report due Jan. 1 Expenditure Report due Oct. 1								
College Initiative	Program Review								
College Initiative	Budget Prioritization								
State Report	Guided Pathways								
College Initiative	Achieving the Dream								
State Report	Vision Aligned Reporting								
State Report	Rising Scholars Grant								
College Initiative	Strategic Enrollment Plan								
State Report	Vision 2030								



**SPBC Meeting Calendar
2026-2027
Cedar Hall 334**

August 19, 2026
September 2, 2026 (Budget)
October 7, 2026
November 4, 2026
December 2, 2026
January 6, 2027
February 3, 2027
March 3, 2027
April 7, 2027
May 5, 2027
June 2, 2027 (Budget)



2026 - 2027 Tentative Budget Presentation

Shami S. Brar, VP Administrative Services



TOPICS

- State Budget Process
- Timeline
- Reporting Deadlines
- Enacted Budget Highlights
- Student Centered Funding Formula
- 2025-2026 Estimated Actuals
- Funding by Program
- Budget Assumptions
- 2026-2027 Tentative Budget

Navigating the State Budget Process

Each year the Governor and Legislature work to craft the state's spending plan. While the January-to-June period gets the most attention, the process of crafting the budget is an ongoing enterprise, giving Californians ample opportunity to stay engaged and involved year-round.

The Governor

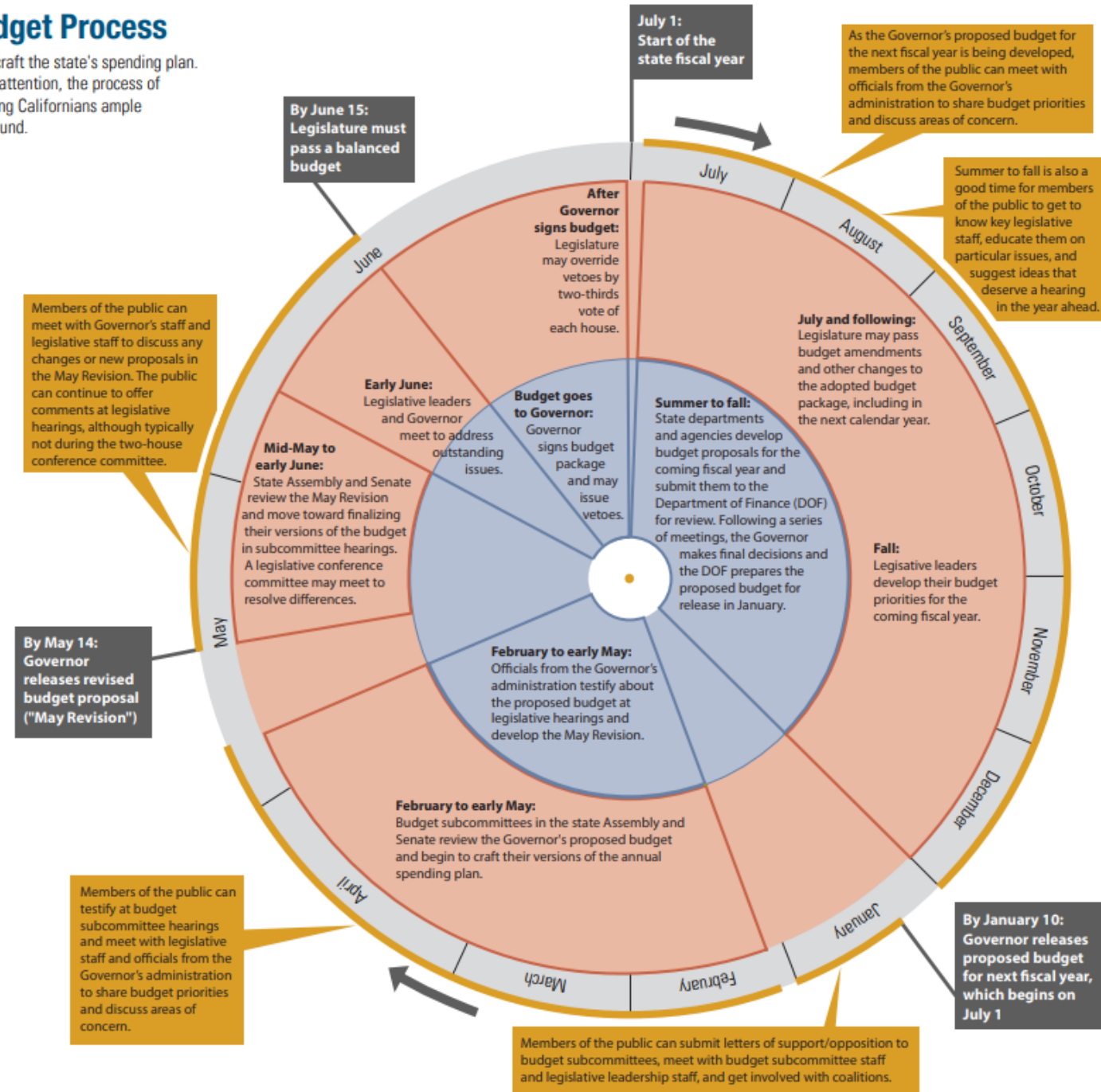
The Governor has the lead role in developing the state budget. Each year, the Governor proposes a spending plan, which is introduced as the budget bill in the Legislature. The Governor can sign or veto the budget bill passed by legislators as well as other bills in the budget package that make policy changes related to the budget. The Governor can also reduce or eliminate individual appropriations using the line-item veto.

The Legislature

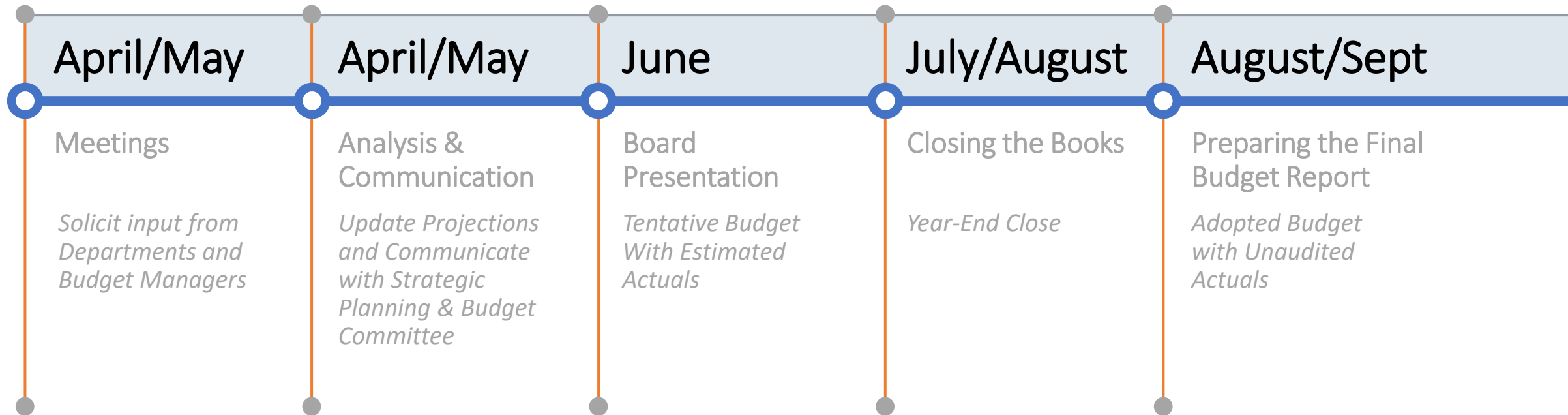
The Legislature – made up of the Assembly and Senate – reviews the Governor's proposed budget and crafts its own version of the spending plan. The Legislature can maintain, modify, or reject the Governor's proposals, with review occurring through each house's budget committee and related subcommittees. The Legislature must pass the budget bill, but not other bills in the budget package, by June 15. The Legislature can override a Governor's veto by a two-thirds vote of each house.

The Public

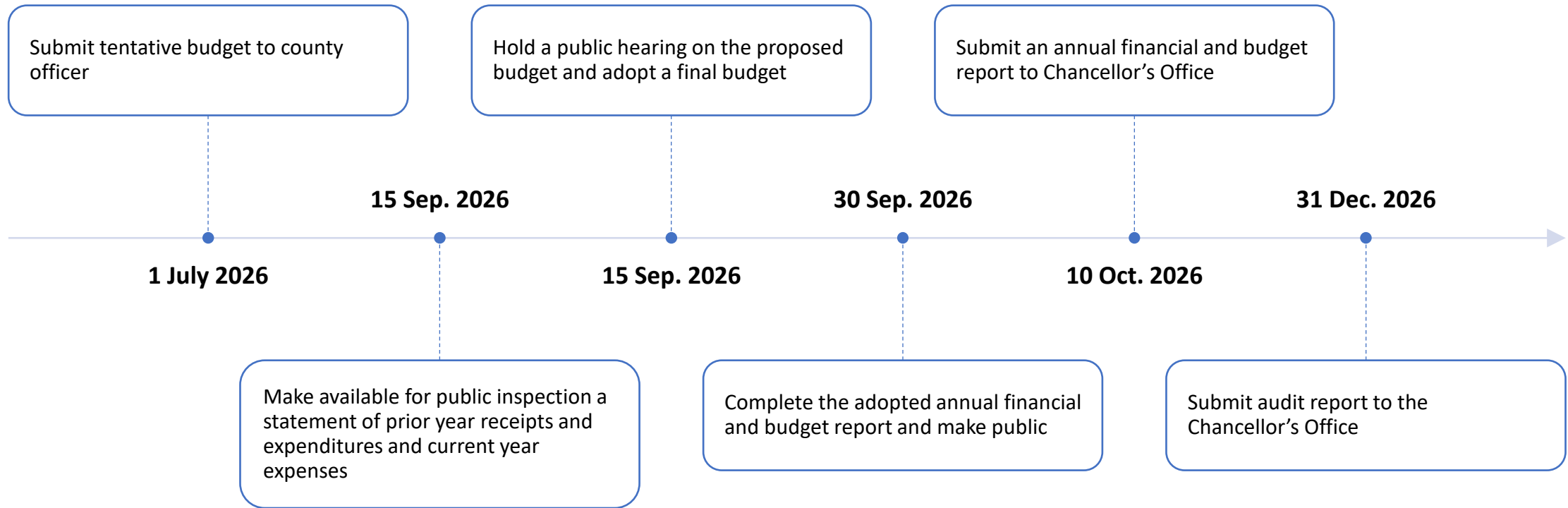
The public has various opportunities for input during the budget process. Members of the public can meet with officials from the Governor's administration and with legislators and their staffs, testify before budget committees and subcommittees, and write letters of support and opposition. Through individual engagement or as part of coalitions, members of the public can express their budget priorities and areas of concern.



AVC BUDGET DEVELOPMENT TIMELINE



Financial Reporting Deadlines 2026-2027

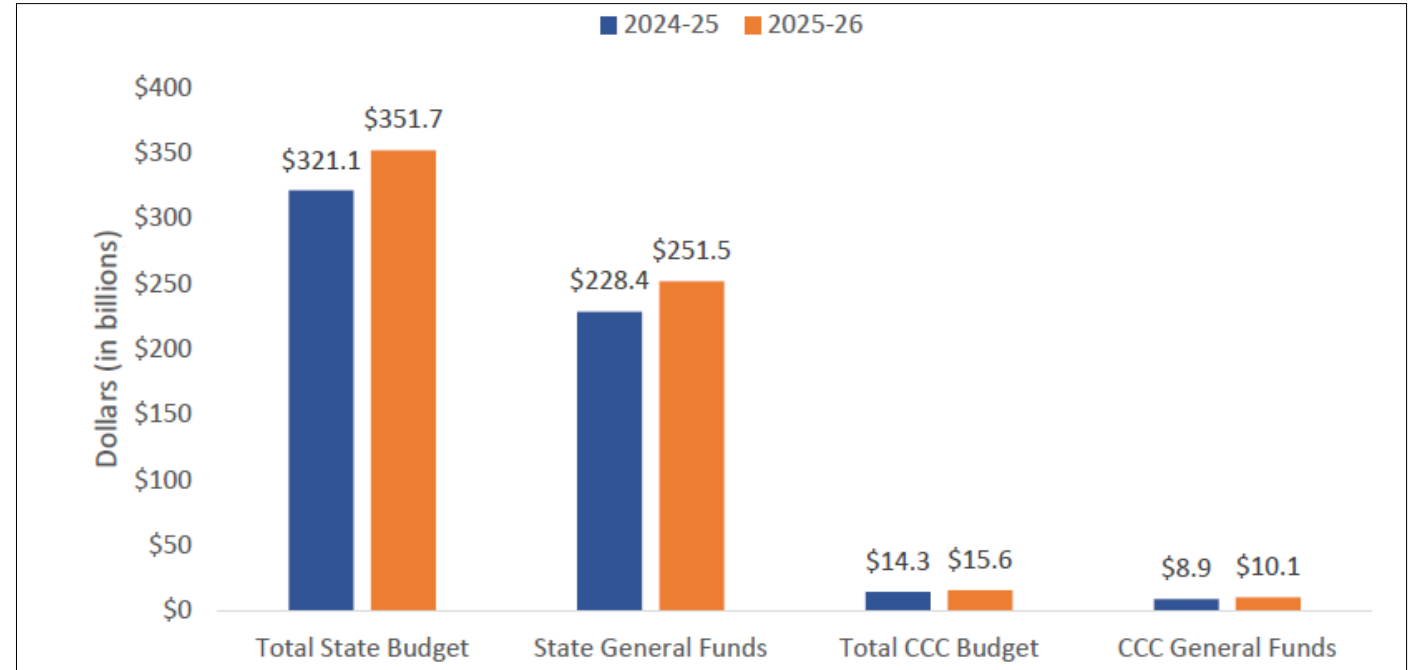


Source: Update on May Revision Joint Analysis

BUDGET HIGHLIGHTS

The 2026 Budget Act reflects total state expenditures of approximately \$351.7 billion, a 9.5% increase from the 2025-26 enacted budget. General Fund spending increases by 10.1% compared to the 2025-26 enacted budget, to \$251.5 billion.

The enacted budget for California Community Colleges focuses on maintaining base funding stability and continued investment in priorities aimed at achieving Vision 2030 and Roadmap goals.





In January, the Administration projected a shortfall of \$2.9 billion for 2026-27 amid increasing costs for Medi-Cal and CalFresh related, in part, to federal policy changes. Since then, tax revenues have grown faster than projected related to investor enthusiasm surrounding artificial intelligence, and the enacted budget reflects no deficit in 2026-27 or 2027-28. While concerns about ongoing structural deficits continue, the budget includes some efforts to plan for the risks of revenue volatility and federal policy changes through new revenues, deposits to state reserves, and delayed spending. The 2026 Budget Act includes overall state General Fund spending of \$251.5 billion, an increase of approximately 10% compared to the enacted budget for 2025-26. The budget is aimed at balancing the budgets for both 2026-27 and 2027-28, consistent with the Administration's commitment to two-year budget planning, and delays many of the planned healthcare cuts to 2027.

BUDGET HIGHLIGHTS

One-time funding in the enacted budget for 2026-27 of \$1.1 billion is largely focused on implementation of efforts related to Vision 2030, supports for students, and collaborative pathways projects. One-time investments include an additional \$147.2 million for the Student Support Block Grant, \$120.7 million for deferred maintenance, \$71.1 million for Dreamer Resource Liaisons, another \$35 million to scale up Credit for Prior Learning, and \$36 million to scale a systemwide Common Cloud Data Platform.

The enacted budget includes about \$775 million in ongoing adjustments, including \$292 million for a 2.87% cost-of-living adjustment (COLA) to the Student Centered Funding Formula (SCFF) and \$31 million for the same COLA for selected categorical programs. It provides \$159.7 million for an additional discretionary COLA of 1.44%, for all districts receiving general apportionment. The budget also includes \$153.1 million to cover enrollment growth of 2.5% over two years (\$55.3 million starting in 2025-26 and \$97.8 million starting in 2026-27). It modifies the SCFF formula to fund credit FTES at the higher of the three-year average or the amount reported in the current year (rather than using the three-year average), providing \$47.7 million to adopt that policy change.

The Budget Act includes \$736.9 million one-time in capital outlay funding from Proposition 2, a considerable increase over the \$68.5 million provided in the 2025 Budget Act. The funding would support the construction phase for 29 projects and the preliminary plans and working drawings for 10 additional projects, as listed in Table 8. The lease revenue debt service for selected community college housing projects will be covered by non-Proposition 98 resources.

2026-27 Student Centered Funding Formula Rates (rounded)

Allocations	2025-26 Rates*	Proposed 2026-27 Rates	Estimated Change from 2025-26	% Change
Base Credit	5,416	5,650	234	4.31%
Incarcerated Credit	7,595	7,923	328	4.31%
Special Admit Credit	7,595	7,923	328	4.31%
CDCP	7,595	7,923	328	4.31%
Noncredit	4,567	4,764	197	4.31%
Single College District				
Small College	6,658,143	6,945,109	286,966	4.31%
Medium College	8,877,529	9,260,150	382,621	4.31%
State Approved Centers	2,219,382	2,315,037	95,655	4.31%

Allocations	2025-26 Rates*	Proposed 2026-27 Rates	Estimated Change from 2025-26	% Change
Base Credit	5,416	5,571	155	2.87%
Incarcerated Credit	7,595	7,813	218	2.87%
Special Admit Credit	7,595	7,813	218	2.87%
CDCP	7,595	7,813	218	2.87%
Noncredit	4,567	4,698	131	2.87%
Single College District				
Small College	6,658,143	6,849,232	191,089	2.87%
Medium College	8,877,529	9,132,314	254,785	2.87%
State Approved Centers	2,219,382	2,283,078	63,696	2.87%

Student Centered Funding Formula (SCFF)

Current split, 70/20/10, is set in statute. No plans to change.

SCFF Oversight Committee will make recommendations but not on split.

Rates will be adjusted annually by any enacted COLA.

From 2025-26 onwards, districts are funded at their SCFF generated amount for that year or their “floor” (2024-25 funding amount).

*Source: Update on May Revision Joint Analysis

2025-26 ESTIMATED ACTUALS

Fund	Name	Beginning Balance	Revenue	Expenditures	Surplus/ (Deficit)	Ending Balance	Assigned Reserves	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	91,301,365	128,200,767	131,726,134	(3,525,367)	87,775,998	(13,850,556)	48,425,442	47.9%	51.09%
12 (13 & 14)	Restricted	4,695,501	57,408,181	30,027,366	27,380,815	32,076,316				11.65%
21	Bond Interest & Redemption	18,037,417	19,885,547	21,059,070	(1,173,523)	16,863,894				8.17%
33	Child Development Center	390,102	1,725,665	992,091	733,575	1,123,677				0.38%
41	Capital Outlay Fund	25,889,929	22,394,938	4,198,129	18,196,809	44,086,738				1.63%
42	Revenue Bond Construction	80,331,120	4,143,998	11,237,646	(7,093,648)	73,237,472				4.36%
52	Cafeteria	51,647	588,891	528,144	60,747	112,394				0.20%
72	Student Rep	351,626	44,000	124,923	(80,923)	270,703				0.05%
74	Financial Aid	1,639,325	57,332,715	57,166,638	166,077	1,805,402				22.17%
75	Scholarships & Loan	37,199	795,522	795,497	26	37,225				0.31%
Antelope Valley College Estimated Actuals		222,725,231	292,520,225	257,855,636	34,664,589	257,389,820				100.00%

2026-2027 BUDGET ASSUMPTIONS



- **Revenue Budget Assumptions:**
 - Student Centered Funding Formula (SCFF) Funding is Based on Prior Year SCFF Stability - Total Computational Revenue (TCR) + COLA
 - SCFF COLA – 2.3%
 - FTES - FY 2024-25 P2 – 10,765.16
 - TCR Deficit - 3.00%
- **Expenditure Budget Assumptions:**
 - Step & Column Increases
 - Pension Rate Increases
 - CalPERS – Up from 27.05% in 2024-25 to 27.40% in 2025-26
 - CalSTRS – No change - 19.10% in 2025-26
 - California CPI – 2.92%
 - Inflationary factor of 3.0% for most Supply and Operating Expenses
 - Unemployment Insurance Rate – 0.05%
 - Resource Allocation Funding Proposed
 - Long Term Commitments
 - On-going District Obligations



Service
Equity
Resources
Vision
Education
Success

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.		
		2026-27 TENTATIVE
BEGINNING FUND BALANCE		87,775,998
REVENUE		
8100-8200	Federal	4,896
8600-8700	State	105,201,455
8800-8900	Local/Incoming Transfers	17,370,540
TOTAL REVENUE		122,576,891
EXPENDITURES		
1100-1400	Academic Salaries	45,870,995
2100-2400	Classified Salaries	23,159,827
3100-3800	Employee Benefits	28,717,089
4100-4700	Supplies	2,612,714
5100-5800	Other Operating Costs	20,644,394
6100-6700	Capital Expenditures	969,442
TOTAL EXPENDITURES		121,974,461
7100-7900	Other Outgo	2,382,113
TOTAL EXPENDITURES & OTHER OUTGO		124,356,574
SURPLUS/(DEFICIT)		(1,779,683)
ENDING FUND BALANCE		85,996,315
ASSIGNMENTS		
ERTC One-Time Funds (Palmdale Center)		(16,000,000)
Capital Projects Protection		(6,000,000)
ITS Phone Replacement		(1,500,000)
ITS Equipment Refresh		(1,750,000)
ITS Projects Support (Implementations)		(500,000)
Resource Allocation One-Time		(3,000,000)
CPOS Student Support		(500,000)
Professional Development		(100,000)
Pension Rate Stabilization (BP 6250)		(7,300,000)
Assigned Aside for Categorical Salaries + Benefits		(750,000)
Leave Payoff		(500,000)
Cafeteria Support		(700,000)
Reserve for Emergencies (AP 6305)		(500,000)
Scheduled Maintenance Reserve - 1%		(2,025,427)
Supplemental Protection		(3,500,000)
TOTAL ASSIGNED		(44,625,427)
UNASSIGNED ENDING FUND BALANCE		41,370,889
UNASSIGNED RESERVE %		31.4%

2026-27 TENTATIVE BUDGET										
Fund	Name	Beginning Balance	Revenue	Expenditures	Surplus/ (Deficit)	Ending Balance	Assigned Reserves	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	87,775,998	122,576,891	124,356,574	(1,779,683)	85,996,315	(15,875,427)	41,370,889	31.4%	39.6%
12 (13 & 14)	Restricted	32,076,316	46,921,183	47,034,811	(113,628)	31,962,688				15.0%
21	Bond Interest & Redemption	16,863,894	19,288,981	20,427,298	(1,138,317)	15,725,577				6.5%
33	Child Development Center	1,123,677	1,679,871	1,573,371	106,500	1,230,177				0.5%
41	Capital Outlay Fund	44,086,738	4,803,227	24,700,849	(19,897,622)	24,189,116				7.9%
42	Revenue Bond Construction	73,237,472	2,193,998	34,006,658	(31,812,660)	41,424,813				10.8%
52	Cafeteria	112,394	547,673	547,673	0	112,394				0.2%
72	Student Rep	270,703	44,000	132,400	(88,400)	182,303				0.0%
74	Financial Aid	1,805,402	60,600,635	60,434,558	166,077	1,971,479				19.2%
75	Scholarships & Loan	37,225	824,025	824,000	25	37,250				0.3%
Antelope Valley College Budget		257,389,819	259,480,484	314,038,192	(54,557,708)	202,832,111				100.0%



Service
Equity
Resources
Vision
Education
Success

FY 2026-27 Outlook

- 2.87% statutory COLA & 1.4% discretionary COLA
- Structural deficits remain in future years despite current revenue strength
- Ongoing federal policy uncertainty affecting Medi-Cal, CalFresh, and other programs
- Increasing Operational Costs Inflation and increasing operational costs continue to pressure budgets
- One-time funds (deferred maintenance, block grant, CPL) require strategic deployment

Questions?

Budget/Finance Subcommittee

AP2510 - Responsible for evaluating and prioritizing the annual budget requests to most efficiently utilize institutional resources and present those recommendations to the SPBC.

Responsibilities

- Receive annual budget requests
- Ensure requests contain required information
- Apply established evaluation criteria
- Review costs and available funding
- Consider whether requests are one-time or ongoing
- Evaluate alignment with strategic priorities
- Identify requests required for compliance, safety, accreditation, etc.
- Rank/prioritize requests
- Forward recommendations to SPBC

HR Subgroup

AP2510 - Responsible for creating a Human Resources Plan that includes a long-range Staffing Plan to support the program needs identified in the Educational Service Plan.

Responsibilities

- New position requests
- Position prioritization

Facilities Committee

AP2510 - Based on the findings of the Educational Service Plan, responsible for developing and evaluating the effectiveness of the Facilities Service Plan, which oversees the district's long-range infrastructure, building, and parking needs.

Responsibilities

- Facilities Service Plan
- Long-range capital planning
- Space utilization
- Building and classroom needs
- Campus infrastructure
- Accessibility
- Parking and transportation
- Sustainability
- Major maintenance priorities
- Facilities-related technology/infrastructure coordination
- Measure AV project alignment, where appropriate



SPBC Subgroups/Subcommittees

Communications Committee

AP2510 - Responsible for developing, implementing, and evaluating a marketing and communications plan with strategies to increase communications with our internal and external constituents. Responsible for disseminating information to the campus and general community through e-mail, the website, myAVC, and the SPBC Annual Review.

Responsibilities

- Institutional communications strategy
- Internal campus communications
- External/community communications
- Marketing strategy
- Branding and identity
- Website communication
- Social media strategy
- Emergency communications coordination
- Communication around major institutional initiatives
- Community awareness and engagement

Educational Service Plan (Educational Planning)

AP2510 - Responsible for annually reviewing the Educational Service Plan to ensure that the District's ongoing needs are met.

Responsibilities

- Monitoring progress toward Educational Service Plan goals
- Reviewing institutional goals and objectives annually
- Reviewing data and trends that could affect long-term planning
- Coordinating updates to the Educational Service Plan
- Ensuring other institutional plans align with the Educational Service Plan
- Identifying emerging institutional priorities
- Connecting planning work to accreditation requirements
- Bringing planning recommendations to SPBC
- Working with Institutional Effectiveness on assessment of institutional goals and outcomes