



# ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

## 2022-2023 TENTATIVE BUDGET



*Edward T. Knudson, Superintendent/President*  
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*June 13, 2022*

# **TABLE OF CONTENTS**

<b>Section 1</b> .....	<b>BUDGET NARRATIVE</b>
<b>Section 2</b> .....	<b>ANTELOPE VALLEY COLLEGE BUDGET</b>
<b>Section 3</b> .....	<b>BUDGET SUMMARY GENERAL FUND</b>
<b>Section 4</b> .....	<b>BUDGET DETAIL GENERAL FUND</b>
<b>Section 5</b> .....	<b>BUDGET SUMMARY GENERAL FUND UNRESTRICTED</b>
<b>Section 6</b> .....	<b>BUDGET DETAIL GENERAL FUND UNRESTRICTED</b>
<b>Section 7</b> .....	<b>BUDGET SUMMARY GENERAL FUND RESTRICTED</b>
<b>Section 8</b> .....	<b>BUDGET DETAIL GENERAL FUND RESTRICTED</b>
<b>Section 9</b> .....	<b>CAPITAL OUTLAY PROJECT FUNDS</b>
<b>Section 10</b> .....	<b>ENTERPRISE OPERATIONS/AUXILIARY SERVICES</b>
<b>Section 11</b> .....	<b>CHILD DEVELOPMENT FUND</b>
<b>Section 12</b> .....	<b>PARKING FUND</b>
<b>Section 13</b> .....	<b>OTHER FUNDS</b>
<b>Section 14</b> .....	<b>APPROPRIATIONS LIMIT WORKSHEET</b>
<b>Section 15</b> .....	<b>EDUCATION PROTECTION ACCOUNT</b>

***SECTION 1***

***BUDGET NARRATIVE***

**ANTELOPE VALLEY COMMUNITY COLLEGE  
2022-2023 TENTATIVE BUDGET NARRATIVE**

**2021-2022 Unaudited Actuals**

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

The EPA funds have certain accountability provisions:

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

**Higher Education Emergency Relief Funds (HEERF)**

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

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

HEERF I Allocations

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

Institutional Aid: \$5,122,845

Minority Serving Institution: \$641,845

Student Aid: \$5,122,846

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

**Higher Education Emergency Relief Funds (HEERF) continued**

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

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

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

#### HEERF II Allocations

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

Institutional Aid: \$16,457,850

Minority Serving Institution: \$1,149,264

Student Aid: \$5,122,846

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

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

**Higher Education Emergency Relief Funds (HEERF) continued****HEERF III - American Rescue Plan Act (ARP)**

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

**HEERF III Allocations**

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

Institutional Aid: \$18,840,730

Minority Serving Institution: \$1,956,889

Student Aid: \$19,118,368

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

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

**COVID-19 RESPONSE BLOCK GRANTS**

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

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

Antelope Valley College State Allocation: \$660,723

## **2022-2023 Tentative Budget**

The Tentative Budget was developed using assumptions in the Governor's May Revision. Revisions are made when the budget is enacted in June of each year and incorporated into the Adopted Budget.

### Revenue Budget Assumptions:

#### Student Centered Funding Formula (SCFF)

- Base – FTES - FY 2021-22 320 Second Principal Apportionment (P2)
- Supplemental
  - a. Students covered by AB540 – FY 2021-22 320 P2
  - b. Number of College Promise Grant and Pell Grant recipients  
FY 2021-22 First Principal Apportionment (P1) Exhibit C
- Student Success – Outcomes - FY 2021-22 P1 Exhibit C
- Sunset of COVID-19 Emergency Conditions Allowance (ECA) - The COVID-19 ECA ends on June 30, 2022. This allowance protected districts from FTES declines. The FTES calculation for apportionment was based on the FTES for fiscal year 2019-20 P1.
- 3.3548% TCR Deficit in 2021-2022
- SCFF COLA – 6.56%

<b>2022-23 SCFF Options</b>	<b>\$M</b>	<b>FTES</b>
2022-23 Student Centered Funding Formula (SCFF) Calculated Revenue (A)	82.9	10,296
2021-22 SCFF Calculated Revenue + COLA (B)	85.7	11,164
2022-23 Hold Harmless Revenue (C)	74.4	10,616
No protections - does not include averaging of Credit FTES	74.1	8,398

### Expenditure Budget Assumptions:

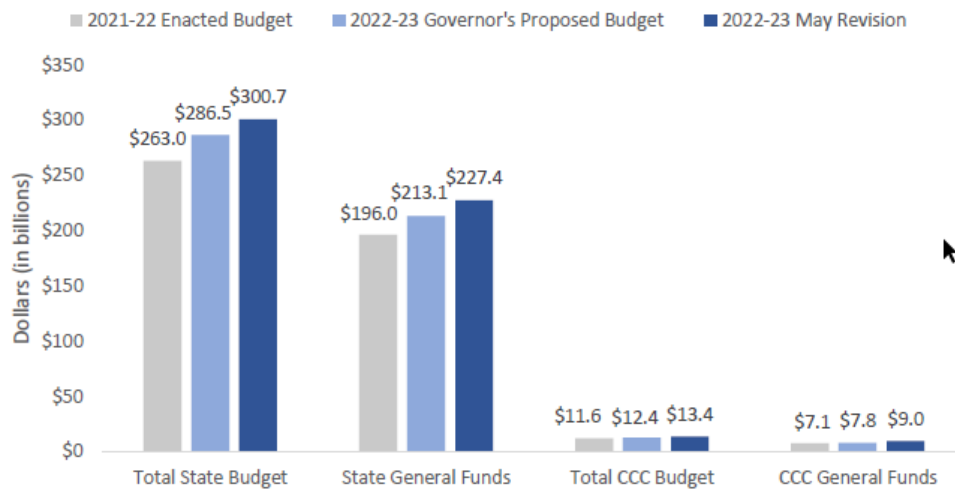
- Step & Column Increases
- Pension Rate Increases
  - CalPERS – Up from 22.91% in 2021-22 to 25.37% in 2022-23
  - CalSTRS – Up from 16.92% in 2021-22 to 19.10% in 2022-23
- Decrease to Workers' Comp
- Resource allocation funding proposed



**Joint Analysis of Governor’s May Revision Highlights<sup>1</sup>**

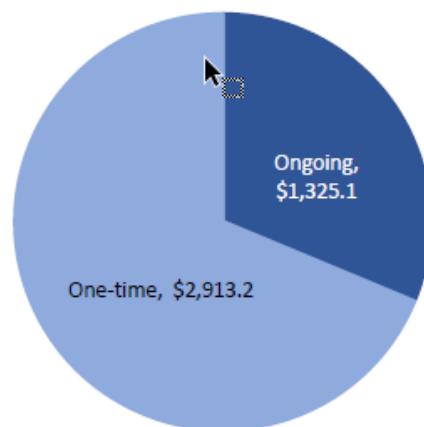
The California Governor released the May Revision for the 2022-23 fiscal year on May 13, 2022. A joint analysis was issued on the same day by the Chancellor’s Office with review support from the Association of California Community College Administrators (ACCCA), the Association of Chief Business Officials (ACBO) and the Community College League of California (League).

Surplus - State’s Primary Revenue Sources of personal income tax, sales tax, and corporate tax, are coming in ahead of projections. The May Revision for 2022-23 budget reflects higher-than-expected-revenues with a surplus of \$49.2 billion.



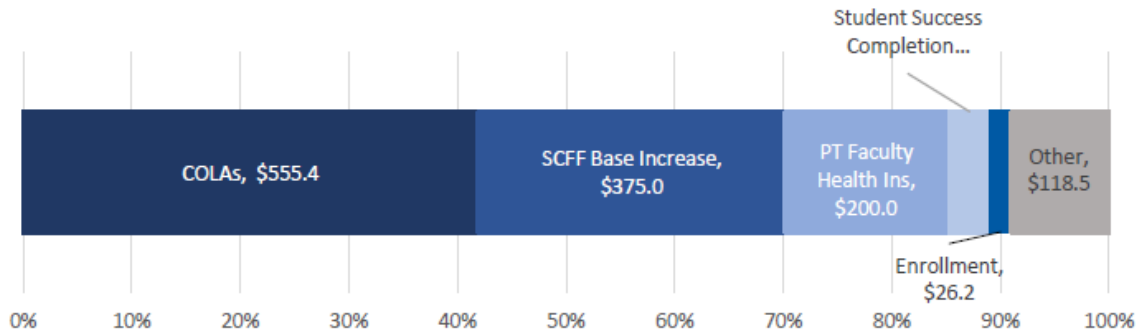
California Community Colleges’ “road map” – Collaboration to enhance timely transfer; improved completion rates and reduction in excess units; closure of equity gaps; and better alignment of the system with K-12 and workforce needs.

Proposition 98 – Increase of \$4.2 billion.

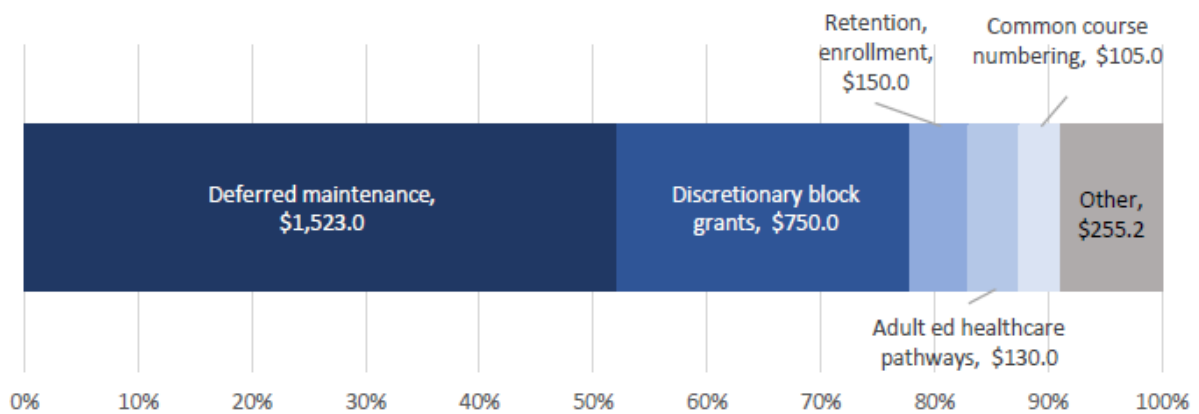


**Joint Analysis of Governor’s May Revision Highlights continued<sup>1</sup>**

Ongoing Spending – Includes \$375 million increase to the Student Centered Funding Formula (SCFF) and cost-of-living adjustment for apportionments of 6.56%.



One-time funding – Includes \$1.5 billion for deferred maintenance and energy efficiency projects and \$750 million in discretionary block grants.



Capital Outlay - \$403 million from Proposition 51 for 22 continuing projects.

State Operations - \$3.9 million to support 26 new positions.

Legislative Analyst Office (LAO) Comments – The General Fund likely faces a budget deficit by 2025-26. The worst-case scenario – Reserves depleted due to State Allocation Limit (SAL or Gann Limit) liabilities increasing followed with a recession.

## Joint Analysis of Governor's May Revision Highlights continued<sup>1</sup>

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

Source	2021-22 Revised	2022-23 Governor's Budget (GB)	2022-23 May Revision	Change From GB (Amount)	Change From GB (Percent)
<b>ALL PROPOSITION 98 PROGRAMS</b>					
General Fund	\$83,639	\$73,134	\$82,292	\$9,158	13%
Local property tax	26,560	28,846	28,042	(804)	-3%
<b>Totals</b>	<b>\$110,199</b>	<b>\$101,980</b>	<b>\$110,334</b>	<b>\$8,354</b>	<b>8%</b>
<b>COMMUNITY COLLEGES ONLY <sup>a</sup></b>					
General Fund	\$8,782	\$7,827	\$8,951	\$1,124	14%
Local property tax	3,465	3,766	3,653	(113)	-3%
<b>Totals</b>	<b>\$12,247</b>	<b>\$11,593</b>	<b>\$12,604</b>	<b>\$1,011</b>	<b>9%</b>

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

Required Transfer to Public School System Stabilization Account (PSSSA) – Deposit of \$9.5 billion into the state reserve for K-14.

Student Centered Funding Formula – \$375 million increase - \$250 million for base, supplemental, and success allocation plus \$125 million for basic allocation within in the base.

## Joint Analysis of Governor’s May Revision Highlights continued<sup>1</sup>

Table 3: Proposed 2022-23 Student Centered Funding Formula Rates (rounded)

Allocations <sup>I</sup>	2021-22 Rates	Estimated Proposed 2022-23 Rates <sup>a</sup>	Estimated Change from 2021-22 (Amount)	Estimated Change from 2021-22 (Percent)
Base Credit <sup>b</sup>	\$4,212	\$4,629	\$417	9.89%
Supplemental Point Value	996	1,095	99	9.89%
Student Success Main Point Value	587	645	58	9.89%
Student Success Equity Point Value	148	163	15	9.89%
Incarcerated Credit <sup>b</sup>	5,907	6,491	584	9.89%
Special Admit Credit <sup>b</sup>	5,907	6,491	584	9.89%
CDCP	5,907	6,491	584	9.89%
Noncredit	3,552	3,903	351	9.89%

<sup>a</sup> The proposal to increase the basic allocation (college/center size rates) by \$125m is not reflected in this table of rates since this only shows the rates for FTES portion of Base allocation, and the supplemental and success point rates

<sup>b</sup> Ten districts receive higher credit FTE rates, as specified in statute.

The 70/20/10 Base/Supplemental/Success split is set in statute and there is no longer any plan to move that to a 60/20/20 split as was initially proposed. The SCFF Oversight Committee may make some recommendations to the administration and legislature, but they won’t address the split between SCFF elements. In 2019-20, rates were calculated for the various SCFF elements. Going forward, the rates will be adjusted annually by any enacted COLA.

70% Base (Enrollment) 3-year average FTES

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

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

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

**Joint Analysis of Governor's May Revision Highlights continued<sup>1</sup>**

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

Program	2021-22	2022-23 Proposed May Revision	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$7,927.0	\$8,508.6	\$581.6	7.3%	COLA, growth, Basic Allocation increase, base increase, and other base adjustments (includes property tax, enrollment fee, and EPA adjustments)
Deferred maintenance (one-time)	511.0	1,523.0	1,012.0	198.0%	Additional one-time funding for 2022-23
CCC Discretionary Block Grant (one-time)	0.0	750.0	N/A	N/A	\$750 million one-time for discretionary block grants to address issues related to the pandemic and to reduce long-term obligations
Adult Education Program – Main	566.4	603.1	36.7	6.5%	6.56% COLA
Student Equity and Achievement Program	499.0	524.0	25.0	5.0%	Augmentation
Strong Workforce Program	290.4	290.4	0.0	0.0%	
Student Success Completion Grant	162.6	212.6	50.0	30.8%	Adjust for revised estimates of recipients
Part-time faculty health insurance	0.5	200.5	200.0	40818.4%	Add \$200M ongoing funds
Integrated technology	65.5	164.5	99.0	151.1%	Includes one-time (\$75M) and ongoing funding (\$25M) for Data Modernization and Protection. Removes \$1M in one-time funding
Full-time faculty hiring	150.0	150.0	0.0	0.0%	
Retention and enrollment strategies (one-time)	100.0	150.0	N/A	N/A	Additional one-time funding for 2022-23
Extended Opportunity Programs and Services (EOPS)	135.3	144.2	8.9	6.6%	6.56% COLA
Disabled Students Programs and Services (DSPS)	126.4	134.7	8.3	6.6%	6.56% COLA
Adult Education Program - Healthcare Vocational Education (one-time)	0.0	130.0	N/A	N/A	One-time funding spread across 3 years.

**Joint Analysis of Governor's May Revision Highlights continued<sup>1</sup>**Table 4: California Community Colleges Funding by Program<sup>a</sup> (In Millions) continued

Program	2021-22	2022-23 Proposed May Revision	Change Amount	Percent Change	Explanation of Change
Common course numbering (one-time)	10.0	105.0	N/A	N/A	Additional one-time funding for 2022-23
Apprenticeship (community college districts)	60.1	114.2	54.1	90.1%	Participation and rate adjustments, 6.56% COLA for a portion of the program, and one-time funding of \$45M for the CA Healthy Meals Pathway Program.
Financial aid administration	74.3	81.6	7.3	9.8%	Increase of \$10 million and adjustments for revised estimates of fee waivers
California College Promise (AB 19)	72.5	66.0	-6.5	-9.0%	Adjust for revised estimates of first-time, full-time students
Transfer Reforms (one-time)	0.0	65.0	N/A	N/A	Add one-time funding for AB 928 transfer reform implementation.
CalWORKs student services	47.7	50.9	3.2	6.6%	6.56% COLA
NextUp (foster youth program)	20.0	40.0	20.0	100.0%	Add \$20M ongoing funding
Mandates Block Grant and reimbursements	33.7	36.1	2.4	7.3%	Revised enrollment estimates and 6.56% COLA
Student mental health services	30.0	30.0	0.0	0.0%	
Basic needs centers	30.0	30.0	0.0	0.0%	
Institutional effectiveness initiative	27.5	27.5	0.0	0.0%	
Program Pathways Mapping Technology (one-time)	0.0	25.0	N/A	N/A	Add one-time funding
Part-time faculty compensation	24.9	24.9	0.0	0.0%	

**Joint Analysis of Governor's May Revision Highlights continued<sup>1</sup>**Table 4: California Community Colleges Funding by Program<sup>a</sup> (In Millions) continued

Program	2021-22	2022-23 Proposed May Revision	Change Amount	Percent Change	Explanation of Change
Reappropriation for Prior Year SCFF Deficits (one-time)	0.0	23.3	N/A	N/A	Add one-time reappropriated funding
Online education initiative	23.0	23.0	0.0	0.0%	
Economic and Workforce Development	22.9	22.9	0.0	0.0%	
Part-time faculty office hours	22.2	22.2	0.0	0.0%	
Cooperative Agencies Resources for Education (CARE)	19.7	21.0	1.3	6.6%	6.56% COLA
Emergency financial assistance grants (one-time)	250.0	20.0	N/A	N/A	Additional one-time funding for 2022-23 (specific to AB 540 students)
Pathways Grant Program for High-Skilled Careers (one-time)	0.0	20.0	N/A	N/A	Add one-time funding
California Online Community College (Calbright College)	15.0	15.0	0.0	0.0%	
Nursing grants	13.4	13.4	0.0	0.0%	
Lease revenue bond payments	12.8	12.8	0.0	0.0%	
Equal Employment Opportunity Program	2.8	12.8	10.0	361.4%	Add ongoing funding
Dreamer Resource Liaisons	11.6	11.6	0.0	0.0%	
Mathematics, Engineering, Science Achievement (MESA)	10.7	10.7	0.0	0.0%	
Classified Employee Summer Assistance Program	0.0	10.0	N/A	N/A	Add ongoing funding
Immigrant legal services through CDSS	10.0	10.0	0.0	0.0%	

**Joint Analysis of Governor's May Revision Highlights continued<sup>1</sup>**Table 4: California Community Colleges Funding by Program<sup>a</sup> (In Millions) continued

Program	2021-22	2022-23 Proposed May Revision	Change Amount	Percent Change	Explanation of Change
Veterans Resource Centers	10.0	10.0	0.0	0.0%	
Rising Scholars Network	10.0	10.0	0.0	0.0%	
Puente Project	9.3	9.3	0.0	0.0%	
Student Housing Program 'Rapid Rehousing'	9.0	9.0	0.0	0.0%	
Umoja	7.5	7.7	0.2	2.4%	\$179K one-time for Umoja study
Foster Care Education Program	5.7	6.2	0.5	8.8%	\$500k ongoing adjustment to provide backfill for Foster and Kinship Care Education (FKCE) programs
Teacher Credentialing Partnership	0	5.0	N/A	N/A	Add one-time funding
Childcare tax bailout	3.7	4.0	0.2	6.6%	6.56% COLA
Middle College High School Program	1.8	1.8	0.0	0.0%	
Academic Senate	1.7	1.7	0.0	0.0%	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.4	1.4	0.0	0.0%	
African American Male Education Network and Development (A2MEND)	0.0	1.1	N/A	N/A	Add ongoing funding
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.7	0.7	0.0	0.0%	
FCMAT	0.6	0.6	0.0	0.0%	



**Joint Analysis of Governor's May Revision Highlights continued<sup>1</sup>**Table 4: California Community Colleges Funding by Program<sup>a</sup> (In Millions) continued

Program	2021-22	2022-23 Proposed May Revision	Change Amount	Percent Change	Explanation of Change
Deferrals--Student Centered Funding Formula	1453.0	0.0	N/A	N/A	Remove one-time funding used to pay off 2020-21 deferrals.
Support zero-textbook-cost degrees (one-time)	115.0	0.0	N/A	N/A	Remove one-time funding
Basic needs for food and housing insecurity (one-time)	100.0	0.0	N/A	N/A	Remove one-time funding
College-specific allocations (one-time)	67.9	0.0	N/A	N/A	Remove one-time funding
Guided Pathways implementation (one-time)	50.0	0.0	N/A	N/A	Remove one-time funding
EEO best practices (one-time)	20.0	0.0	N/A	N/A	Remove one-time funding
Workforce investment initiatives with CWDB (one-time)	20.0	0.0	N/A	N/A	Remove one-time funding
Culturally Competent Professional Development (one-time)	20.0	0.0	N/A	N/A	Remove one-time funding
LGBTQ+ support (one-time)	10.0	0.0	N/A	N/A	Remove one-time funding
Competency-based education (one-time)	10.0	0.0	N/A	N/A	Remove one-time funding
AB 1460 implementation (one-time)	5.6	0.0	N/A	N/A	Remove one-time funding
Community college law school initiative (one-time)	5.0	0.0	N/A	N/A	Remove one-time funding
Instructional materials for dual enrollment (one-time)	2.5	0.0	N/A	N/A	Remove one-time funding

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

<sup>b</sup> 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.

## **Joint Analysis of Governor’s May Revision Highlights continued<sup>1</sup>**

Table C-1: Planning Factors for Proposed 2022-23 Budget

<b>Factor</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Cost-of-living adjustment (COLA)	0.00%	5.07%	6.56%
State Lottery funding per FTES*	\$238	\$228	TBD
Mandated Costs Block Grant funding per FTES	\$30.16	\$30.16	\$30.16
RSI reimbursement per hour	\$6.44	\$6.44	\$7.50
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	20.70%	22.91%	25.37%
State Teachers' Retirement System (CalSTRS) employer contribution rates	16.15%	16.92%	19.10%

\* 2022-23 estimate not available

Funding was allocated in fiscal year 2019-2020 to buy down the employer obligation of CalPERS and CalSTRS reducing the factors. Antelope Valley College has instituted BP6250 to establish funding for a trust to address the growing pension liability.

### **Other Information**

Reserves - BP 6200 Budget Preparation, was instituted to establish a minimum reserve of twelve percent (12%) of the unrestricted fund. Additionally, AP 6305 Reserves, establishes a budgeted reserve goal of fifteen percent (15%) with an additional goal of three percent (3%) for contingency reserves.

Other Post-Employment Benefits - The District has established a trust for Other Post-Employment Benefits (OPEB) for retiree health and welfare benefits. The trust was fully funded in FY2021-22 with deposits totaling \$5.4 million.

Pension Stabilization - The District is committed to addressing its long-term liabilities. In accordance with BP 6250 Budget Management, excess reserves above 12% and half of all one-time funding is to go into a pension stabilization trust.

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

**Other Information continued**

Minimum Wage - The Fair Wage Act of 2016 was passed that increased the hourly minimum wage to \$15 per hour on January 1, 2022. Due to inflation projections, it will be raised to \$15.50 per hour on January 1, 2023. A new ballot initiative proposes incremental increases to the minimum wage reaching \$18 per hour by 2028.

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

The 2022-23 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. Bookstore (Fund 51)
6. Child Development Center (Fund 33)
7. Student Representative Fees (Fund 72)
8. Financial Aid (Funds 74)
9. Other Trust Funds (Fund 75)

## Antelope Valley Community College Strategic Planning Approach Leading to the 2022-2023 Tentative Budget

Below is the budget development plan and participatory governance meetings:

Task Name	Start	Finish
<b>2022-2023 Budget Development Calendar</b>	Wed 10/27/21	Wed 10/5/22
<b>Non-Personnel College Budget Call</b>	Wed 10/27/21	Fri 1/14/22
Budget Committee Budget Call Review	Wed 10/27/21	Wed 10/27/21
Annual Budget Committee Goal Setting	Wed 10/27/21	Wed 10/27/21
Strategic Planning Committee Budget Call Review	Wed 11/3/21	Wed 11/3/21
Budget Call Issue Date & Due Date	Tue 11/9/21	Fri 1/14/22
Resource Allocation Training	Ongoing	Ongoing
<b>Personnel Prioritization</b>	Mon 10/11/21	Fri 1/7/22
Faculty Prioritization List	Mon 10/11/21	Fri 1/7/22
CMS & Administrator Prioritization List	Mon 10/11/21	Fri 1/7/22
Classified Prioritization List	Mon 10/11/21	Fri 1/7/22
<b>Governor's 2022-2023 Proposed Budget</b>	<b>Mon 1/10/22</b>	<b>Mon 1/10/22</b>
<b>Tentative Budget Development</b>	Fri 1/14/22	Mon 6/20/22
Other Funds Budget Call Issued	Mon 2/14/22	Fri 3/18/22
Restricted/Grant Budget Call Issued	Mon 2/14/22	Fri 3/18/22
Administrative Services compiles New Resource Requests	Fri 1/14/22	Wed 1/19/22
Resource Requests sent to BC Members prior to meeting	Mon 1/24/22	Mon 1/24/22
Budget Committee Reviews/Scores Resource Requests	Wed 1/26/22	Fri 3/18/22
Deadline for BC to Score Requests	Fri 3/18/22	Fri 3/18/22
Budget Committee reviews scoring results	Wed 3/23/22	Wed 3/23/22
<a href="#">Budget Committee Joint Meeting with Strategic Planning Committee</a>	<a href="#">Wed 4/27/22</a>	<a href="#">Wed 4/27/22</a>
Budget Committee sends Recommendations to Exec Council	Fri 4/29/22	Fri 4/29/22
Executive Council Reviews Recommendations	Mon 5/2/22	Mon 5/2/22
Tentative Budget Presented to Administrative Council	Tue 5/24/22	Tue 5/24/22
Final List to Budget Committee	Wed 5/25/22	Wed 5/25/22
Tentative Budget Presented to Budget Committee	Wed 5/25/22	Wed 5/25/22
Report on Accomplishments of 2021-2022 Goals	Wed 5/25/22	Wed 5/25/22
Budget sent to President's Office	Fri 5/27/22	Fri 5/27/22
<a href="#">Tentative Budget Presented to Strategic Planning Committee</a>	<a href="#">Wed 6/1/22</a>	<a href="#">Wed 6/1/22</a>
<a href="#">Board of Trustees Approves Tentative Budget</a>	<a href="#">Mon 6/13/22</a>	<a href="#">Mon 6/13/22</a>
Memos to Requestors issued for Resource Allocation Disposition	Mon 6/20/22	Mon 6/20/22
<b>Governor's 2022-2023 May Revision</b>	<b>Fri 5/13/22</b>	<b>Fri 5/13/22</b>
<b>State Budget 2022-2023 Enacted</b>	<b>Mon 6/27/22</b>	<b>Mon 6/27/22</b>
<b>Adopted Budget Development</b>	Mon 8/8/22	Wed 10/5/22
2020-2021 Unaudited Actuals Available	Mon 8/8/22	Mon 8/8/22
Adopted Budget Presented to Budget Committee	Wed 8/24/22	Wed 8/24/22
Final Adopted Budget sent to President's Office	Fri 8/26/22	Fri 8/26/22
<a href="#">Adopted Budget Presented to Strategic Planning Committee</a>	<a href="#">Wed 8/31/22</a>	<a href="#">Wed 8/31/22</a>
<a href="#">Board of Trustees Adopts the Budget</a>	<a href="#">Mon 9/12/22</a>	<a href="#">Mon 9/12/22</a>
Budget Committee Review for Process Improvement	Wed 9/21/22	Wed 9/21/22
<a href="#">Budget Committee Joint Meeting with Strategic Planning Committee</a>	<a href="#">Wed 10/5/22</a>	<a href="#">Wed 10/5/22</a>

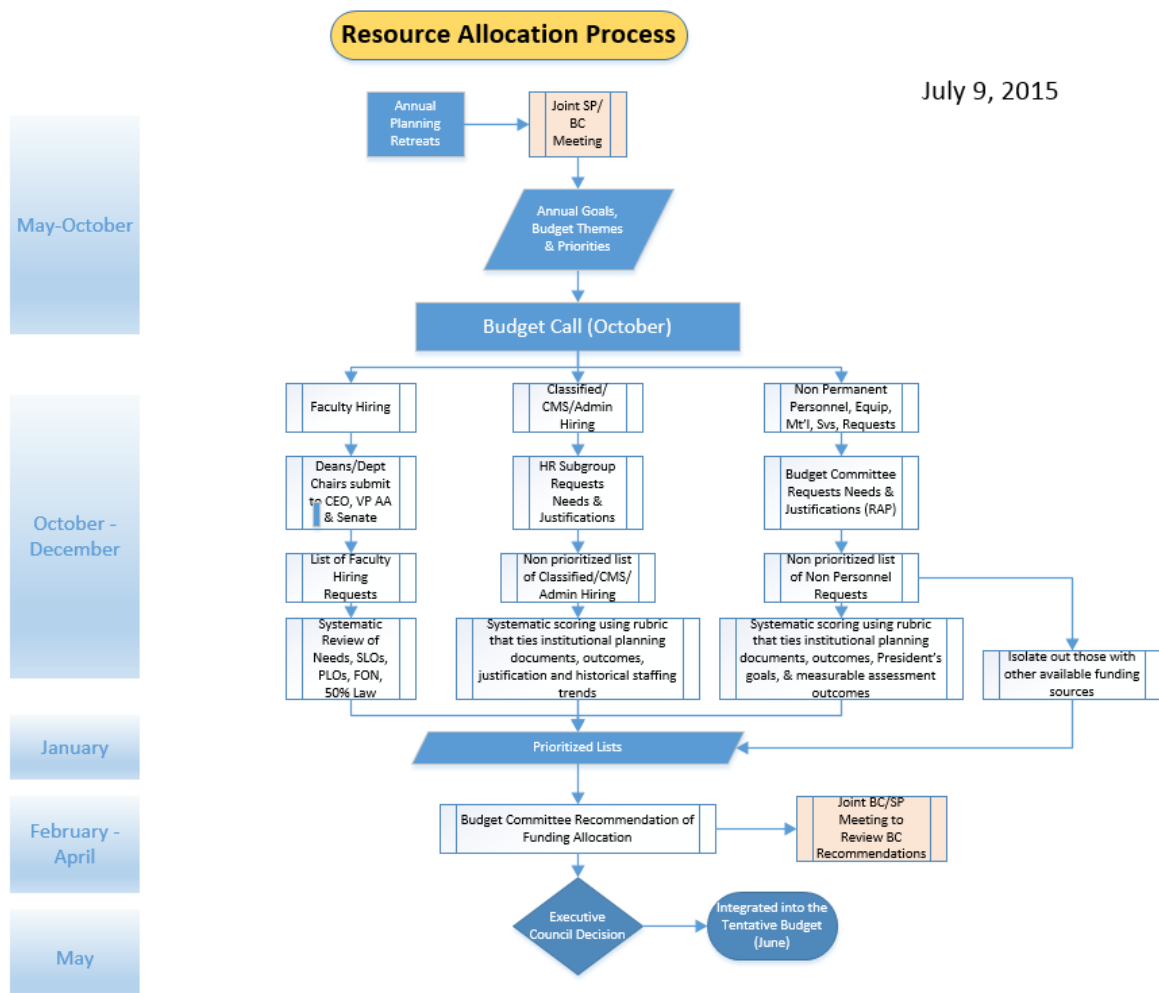
### Linking the Strategic Plan and the Budget

The Superintendent/President has formed an advisory group to solicit input from community leaders on the current and future workforce development needs of industry.

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

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

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



## 2022-2023 Positions Resource Allocation Process for Faculty

The faculty prioritization process took place in late fall 2021, thus allowing for the hiring process to begin in January 2022 for faculty assignment beginning fall 2022. Positions were requested from Deans, after collaboration with division faculty, and then ranked by the Superintendent/President. The following was included in the memo from the Office of the President to the President of the AVC Academic Senate:

The following is the rank ordered list:

1. Biology
2. French
3. German
4. Chemistry
5. Welding
6. Digital Media
7. Computer Information Systems
8. Sociology
9. Automotive
10. History
11. Kinesiology 1
12. Mathematics 1
13. Theater Arts
14. Medical Office Assisting
15. Mathematics 2
16. Kinesiology 2

There are several considerations that are considered 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), and the number of full-time faculty currently at the college; the number of retirements in a program area; the availability of adjunct faculty in a discipline; and the availability of funding [each full time faculty has an estimated annual budgeted cost of \$100,000 on-going]. Currently, our enrollment is down significantly, approximately fifteen percent. Full time faculty is 179, and the FON for this year is 144. Given these 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 2022-2023 academic year.

Biology (2 positions)  
 French  
 Computer Science  
 Chemistry  
 Welding  
 Digital Media  
 Kinesiology  
 Sociology  
 History

## 2022-2023 Resource Allocation Process for Classified & Confidential, Management & Supervisory (CMS) Positions

The Human Resources Subgroup met and ranked positions using a rubric that tied to institutional planning for classified and confidential, managers and supervisors. The subgroup is currently completing the scoring. The ranked listing is unavailable at this time. For classified and CMS positions, the HR subgroup evaluated positions using a rubric that tied to institutional planning documents, program review, outcomes, prior year staffing and justifications. The rubric is as follows:

**AVC Positions Prioritization  
Fiscal Year 2022-23**

Scoring Area	Related Components	Scoring Rubric	Score
<b>Area 1</b> 2022-23 Staffing Support	Ranking based on 2021-22 positions filled	Max 10 Points: <ul style="list-style-type: none"> <li>• 10 Pts: No positions funded for 2021-22</li> <li>• 7 Pts: &gt;0 to 1 position funded</li> <li>• 5 Pts: &gt;1 to 2 positions funded</li> <li>• 3 Pts: &gt;2 positions funded</li> </ul>	
<b>Area 2</b> Prioritization Rank	Reflects Internal Ranking	Max 10 Points: <ul style="list-style-type: none"> <li>• 10 Pts: Ranked 1</li> <li>• 8 Pts: Ranked 2</li> <li>• 6 Pts: Ranked 3</li> <li>• 3 Pts: Ranked 4</li> <li>• 0 Pts: Ranked 5 or higher</li> </ul>	
<b>Area 3</b> 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"> <li>• 20 Pts: The justification is complete and presents a compelling case for the position to be supported.</li> <li>• 15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported.</li> <li>• 10 Pts: The justification is partially complete and provides a limited case for supporting the position.</li> <li>• 5 Pts: The justification is significantly incomplete and lacks substantive support for the position.</li> <li>• 0 Pts: No justification supported in planning documents for the position.</li> </ul>	
<b>Area 4</b> Regulatory or Industry Standard Need	Justification providing a succinct and compelling case for the requested position. Must include supportive language for why there is a regulatory or industry standard need.	Max 20 Points: <ul style="list-style-type: none"> <li>• 20 Pts: The justification is complete and presents a compelling case for the position to be supported.</li> <li>• 15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported.</li> <li>• 10 Pts: The justification is partially complete and provides a limited case for supporting the position.</li> <li>• 5 Pts: The justification is significantly incomplete and lacks substantive support for the position.</li> <li>• 0 Pts: There is no regulatory or industry standard need for this position.</li> </ul>	
<b>TOTAL</b>			0.00




## 2022-2023 Resource Allocation Process for Ongoing and One-Time Funding Requests

The Budget Committee received ongoing and one-time funding requests for 2022-2023. These requests were evaluated using a rubric that tied to institutional planning documents, outcomes, prioritized institutional goals, the superintendent's goals and measureable outcomes. The Budget Committee evaluated all of the requests that did not have alternative funding sources. The areas include the following:

- Institutional Effectiveness, Research & Planning/Library Services
- Financial and Fiscal Services
- Facilities Services
- Risk Management
- Student Life & Services
- Office of Human Resources
- Office of the President

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

 <b>Non-Permanent Staffing Prioritization Rubric</b> <b>Academic/Non-Operational Request</b> Fiscal Year <u>2022-2023</u>			
Committee Member		Requested Resource	
Department		Date	
Scoring Area	Related Components	Scoring	Score
I: Planning Documents	- Program Review(PR)/ Annual Program Assessment (APA)	<b>Max 30 Points:</b>	
	- Action Plan	<b>0 points:</b> No demonstrated need supported by PR/APA	
	- Educational Master Plan/ 3- Year Strategic Plan		
	- Facilities Master Plan	<b>15 points:</b> Demonstrates need from Program by PR/APA	
	- Technology Plan		
	- Human Resources Plan		
	- Other planning documents	<b>30 points:</b> Demonstrates need from PR/APA and linked to Outcomes	
II: Alignment with Annual Institutional Goals	- Goals of the Educational Master Plan	<b>Max 29 Points:</b> Sum the points for all institutional goals that the request supports <b>7 points:</b> Goal #1: Commitment to strengthen Institutional Effectiveness measures and practices <b>7 points:</b> Goal #2: Increase efficient and effective use of all resources (2.1- Technology, 2.2-Facilities, 2.3-Human Resources & 2.4-Business Services) <b>5 points:</b> Goal #3: Focus on utilizing proven instructional strategies that will foster transferable intellectual skills <b>3 points:</b> Goal #4: Advance more students to college-level coursework (4.1- Develop and implement effective placement tools) <b>7 points:</b> Goal #5: Align instructional programs to the skills identified by the labor market	
III. Alignment with President's Goals	- President's Goals	<b>Max 21 Points:</b> - <b>0 points</b> if it does not support any of the goals - <b>11 points</b> if it supports some of the goals - <b>21 points</b> if it supports most of the goals * Supports increasing all outcomes on the Student Success Scorecard/Vision for *Supports the Guided Pathways Program *Supports successful preparation ISER and full accreditation process *Supports completing facilities master plan build out of Measure AV projects * Supports completion of a 10-year educational master plan supported by a 3-year strategic plan * Supports completely integrating class schedules that are sequenced for degree programs and supports student educational planning & completion * Supports a fully integrated planning system that includes Strategic Planning, Facilities, Information Technology, Human Resources Staffing, Marketing, Student Equity, and Enrollment Management * Supports successfully increasing enrollment of all degree programs * Supports the successful return to campus following pandemic restrictions * Supports Education Services innovation	
IV. Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc)	- Outcomes Assessment	<b>Max 20 Points:</b> <b>0 points:</b> No outcomes <b>10 points:</b> Documented Measurable Outcome <b>20 points:</b> Documented Measurable Outcome tied to SLO/PLO/ILO/OO	
<b>Total Points (Max 100):</b>			



**Non-Permanent Staffing Prioritization Rubric**

**Operational Request**

Fiscal Year 2022-2023

Committee Member		Requested Resource	
Department		Date	

Scoring Area	Related Components	Scoring Rubric	Score
I: Planning Documents	<ul style="list-style-type: none"> <li>- Program Review(PR)/ Annual Program Assessment (APA)</li> <li>- Action Plan</li> <li>- Educational Master Plan/ 3- Year Strategic Plan</li> <li>- Facilities Master Plan</li> <li>- Technology Plan</li> <li>- Human Resources Plan</li> <li>- Other planning documents</li> </ul>	<p><b>Max 30 Points:</b></p> <p><b>0 points:</b> No demonstrated need supported by PR/APA</p> <p><b>15 points:</b> Demonstrates need from Program by PR/APA</p> <p><b>30 points:</b> Demonstrates need from PR/APA and linked to Outcomes</p>	
II. Alignment with Annual Operational/ Institutional Goals	- Operational/ Institutional Goals	<p><b>Max 29 Points:</b> Sum the points for all operational goals that the request supports</p> <p><b>6 points:</b> Maintaining Health/Safety</p> <p><b>6 points:</b> Ensuring Compliance</p> <p><b>4 points:</b> Enhancing Operational Support</p> <p><b>5 points:</b> EMP Goal #2-Efficient and Effective Use of Resources</p> <p><b>4 points:</b> Enhancing Community Partnerships</p> <p><b>4 points:</b> Enhancing Technology Support</p>	
III. Alignment with President's Goals	- President's Goals	<p><b>Max 21 Points:</b></p> <ul style="list-style-type: none"> <li>- <b>0 points</b> if it does not support any of the goals</li> <li>- <b>11 points</b> if it supports some of the goals</li> <li>- <b>21 points</b> if it supports most of the goals</li> </ul> <p>* Supports increasing all outcomes on the Student Success Scorecard/Vision for Success</p> <p>*Supports the Guided Pathways Program</p> <p>*Supports successful preparation ISER and full accreditation process</p> <p>*Supports completing facilities master plan build out of Measure AV projects</p> <p>* Supports completion of a 10-year educational master plan supported by a 3-year strategic plan</p> <p>* Supports completely integrating class schedules that are sequenced for degree programs and supports student educational planning &amp; completion</p> <p>* Supports a fully integrated planning system that includes Strategic Planning, Facilities, Information Technology, Human Resources</p> <p>* Supports successfully increasing enrollment of all degree programs</p> <p>* Supports the successful return to campus following pandemic restrictions</p> <p>* Supports Education Services innovation</p>	
IV. Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc)	- Outcomes Assessment	<p><b>Max 20 Points:</b></p> <p><b>0 points:</b> No outcomes</p> <p><b>10 points:</b> Documented Measurable Outcome</p> <p><b>20 points:</b> Documented Measurable Outcome tied to SLO/PLO/ILO/OO</p>	
		<b>Total Points (Max 100):</b>	

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

## Master List Report

Fiscal Year:  Select a Report Type

Dept/Division	Priority	Description	Amount	Org	Account	Program	Funded	Source	Score
IERP / Library Services	3	Annual Maintenance for Tableau	5,000	11100	5310	660000			715
Facilities Services	1	Replacement of Gas Powered, Out of Compliance Gators	52,910	14505	6460	655000			647
IERP / Library Services	2	Library Service Platform (Ex-Libris)	\$25,000	12710	5300	612000			630
Office of Human Resources / Payroll	1	Temporary STH Employees	75000	11030	2320	673000			623
IERP / Library Services	1	improvement of study rooms for student use, staff work areas, the reference and circulation desk.	300000	12710	4561	612000			613
Arts & Humanities	2	Upgrade for the Theatre Art department.	50,000	12205	5650	100700			465
Arts & Humanities	4	New track lighting in AVC Art Gallery & Classrooms 101 & 110 FA1	5,000	12205	5650	100800			422

## Master List Report

Fiscal Year:  Select a Report Type

Dept/Division	Priority	Description	Amount	Org	Account	Program	Funded	Source	Score
Office of Student Services	1	Educational Credit Management Corporation (ECMC) contract to ensure our institution remains complian	40,000	62411	5100	646000			837
Risk Management	3	Emergency Management Training for all new FT employees and instructors.	11,250.00	11031	5100	679900			734
Risk Management	1	Quarterly Safety Inspections of all 3 District Locations and Annual Hazardous Materials Inspection	14700.00	11032	5100	679900			728
Risk Management	2	: Asbestos & Lead Awareness Training for employees who could come into contact with or observe same.	7500.00	11032	5100	679900			728
Risk Management	4	Ergonomic Equipment increase in funding	15,000.00	11033	4500	679900			715
Risk Management	5	Purchase equipment and supplies from ideas generated during Table Top Exercises	8000.00	11031	4500	679900			708
Arts & Humanities	7	Instrument Repair	5,000	12205	5650	100100			518
Arts & Humanities	1	Request for state of the art, industry standard equipment, and computers.	100,000	12205	4361	061200			498
Arts & Humanities	8	Request for various supplies throughout the division.	5,000	12205	4500	100100			474
Arts & Humanities	5	Guest Lecturers	\$4,000	12205	5100	100100			471
Arts & Humanities	6	Request to fund an internship program in Theatre Art.	7000	12205	5100	100700			462
Arts & Humanities	10	Request for photographic supplies and materials.	5,000	12205	4500	101220			432
Arts & Humanities	3	Funds for Traveling which falls under the Prof. Development Request section in the Program Review.	\$20,000	12205	5200	100100			407
Arts & Humanities	9	Request to afford outside lecturers and industry experts .	5,000	12205	5100	101220			395

<sup>1</sup> Joint Analysis Governor's 2022-23 May Revision, May 13, 2022, prepared by the California Community Colleges Chancellor's Office (Chancellor's Office) with review support from the Association of California Community College Administrators (ACCCA), Association of Chief Business Officials (ACBO) and the Community College League of California (League).

***SECTION 2***

***ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY***

**2022-2023 Antelope Valley College Tentative Budget**

2021-2022 Estimated Actuals

Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	39,220,853	89,481,927	90,038,383	38,664,397	(24,010,360)	(556,456)	14,654,037	16.3%	34.60%
12 (13 & 14)	Restricted	1,206,615	50,761,433	50,840,995	1,127,054		(79,562)			19.54%
21	Bond Interest & Redemption	20,268,253	15,950,494	20,951,840	15,266,907		(5,001,346)			8.05%
41	Capital Outlay Fund	1,506,614	6,819,490	2,385,895	5,940,209		4,433,595			0.92%
42	Revenue Bond Construction	101,989,130	612,160	55,265,645	47,335,644		(54,653,485)			21.24%
51	Enterprise Operations/Auxiliary Services	1,163,606	1,116,692	35,712	2,244,586		1,080,980			0.01%
33	Child Development Center	292,019	950,501	792,461	450,059		158,040			0.30%
72	Student Rep	399,912	54,875	22,160	432,627		32,715			0.01%
74	Financial Aid	1,160,783	39,566,024	39,556,574	1,170,233		9,450			15.20%
75	Scholarships & Loan	32,720	532,439	313,830	251,328		218,608			0.12%
<b>Antelope Valley College Budget</b>			<b>205,846,035</b>	<b>260,203,496</b>			<b>(54,357,461)</b>			<b>100.00%</b>

2022-2023 Tentative Budget

Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Committed/Assigned Reserves	Surplus/Deficit	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	38,664,397	87,463,516	82,969,377	43,158,536	(24,010,360)	4,494,139	19,148,176	23.1%	26.17%
12 (13 & 14)	Restricted	1,127,054	53,234,187	53,234,187	1,127,054		-			16.79%
21	Bond Interest & Redemption	15,266,907	16,748,019	18,856,656	13,158,270		(2,108,637)			5.95%
41	Capital Outlay Fund	5,940,209	2,482,038	4,436,870	3,985,377		(1,954,832)			1.40%
42	Revenue Bond Construction	47,335,644	105,531,918	116,613,384	36,254,178		(11,081,466)			36.78%
51	Enterprise Operations/Auxiliary Services	2,244,586	-	-	2,244,586		-			0.00%
33	Child Development Center	450,059	941,184	941,184	450,059		-			0.30%
72	Student Rep	432,627	36,640	36,640	432,627		-			0.01%
74	Financial Aid	1,170,233	39,566,024	39,490,412	1,245,844		75,612			12.46%
75	Scholarships & Loan	251,328	441,033	441,018	251,343		15			0.14%
<b>Antelope Valley College Budget</b>			<b>306,444,559</b>	<b>317,019,728</b>			<b>(10,575,169)</b>			<b>100.00%</b>

***SECTION 3***

***BUDGET SUMMARY  
GENERAL FUND***



**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND SUMMARY  
RESTRICTED AND UNRESTRICTED  
2022-2023 TENTATIVE BUDGET**

	<b>2021-2022 Estimated Actual</b>	<b>2022-2023 Tentative Budget</b>
<b>BEGINNING FUND BALANCE</b>	40,427,468	39,791,451
<b>REVENUE</b>		
8100-8200 Federal	33,031,907	25,414,768
8600-8700 State	93,844,029	103,194,222
8800-8900 Local	13,367,425	12,088,713
<b>Total Revenue</b>	<b>140,243,360</b>	<b>140,697,703</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	<b>180,670,829</b>	<b>180,489,154</b>
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	34,503,312	36,481,915
2100-2400 Classified Salaries	21,953,576	21,037,905
3100-3800 Benefits	19,654,489	21,929,400
4100-4700 Supplies	7,197,492	6,606,170
5100-5800 Other Operating Costs	16,689,263	15,059,379
6100-6700 Capital Expenditures	13,300,403	2,036,265
<b>Total Expenditures</b>	113,298,535	103,151,034
7100-7900 Other Outgo	27,580,843	33,052,530
<b>Total Expenditures &amp; Other Outgo</b>	<b>140,879,378</b>	<b>136,203,563</b>
Ending Fund Balance	39,791,451	44,285,590
<b>Surplus/Deficit</b>	<b>(636,018)</b>	<b>4,494,139</b>

***SECTION 4***

***BUDGET DETAIL***  
***GENERAL FUND***

**ANTELOPE VALLEY COLLEGE  
SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED  
2022-2023 TENTATIVE BUDGET**

	<b>2021-2022 Estimated Actual</b>	<b>2022-2023 Tentative Budget</b>
<b><u>REVENUE</u></b>		
<b>FEDERAL REVENUE</b>		
8116 NSF - Bees Sub-Award	14,998	4,161
8121 Federal College Work Study	366,310	306,556
8122 FISAP Admin	129,738	129,738
8125 ARP HEERF III	19,416,758	18,700,193
8127 ARP HEERF III MSI	1,356,757	586,143
8135 Teacher Acceleration Preparation Program	250,000	599,999
8140 Tanf - Federal (50%)	78,000	78,000
8148 HEERF II	8,459,115	2,343,475
8159 PELL Admin. Allowance	18,575	18,575
8170 Vocation Technical Education	643,474	643,474
8182 Title V Cooperative	1,133,682	949,807
8183 Air Force Research Lab	193,602	83,750
8193 Foster Parenting - Federal	46,210	46,210
8201 Title V Second Year Experience	599,938	599,938
8203 Trio Grant	294,725	294,725
8160 Veteran's Education	2,752	2,752
8260 Interest Income - Fed	165	165
8290 Misc Federal Income	27,108	27,108
<b>TOTAL FEDERAL REVENUE</b>	<b>33,031,907</b>	<b>25,414,768</b>

**ANTELOPE VALLEY COLLEGE  
SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED  
2022-2023 TENTATIVE BUDGET**

		2020-2021	2022-2023
		Estimated	Actual
<b>STATE REVENUE</b>		<b>Tentative Budget</b>	
8602	Hunger Free Campus	27,918	27,918
8604	California Campus Catalyst Fund	1,205	-
8605	Financial Aid Technology	134,862	123,219
8606	Mental Health Support	122,000	322,567
8607	Teacher Preparation Program	3,563	-
8611	Basic Skills	475,699	634,281
8612	Calif Apprenticeship Initiative CAI	230,000	500,000
8615	Enrollment Fee Financial Asst.	195,796	195,796
8616	BFAP Administration	421,259	591,596
8618	California College Promise	866,967	454,988
8622	Veteran's Resource Center	62,000	122,934
8623	Guided Pathways	663,505	488,505
8624	EOPS	977,590	1,119,450
8625	CARE	324,721	312,051
8626	Disabled Student Progr Svcs	1,012,860	1,012,860
8627	CalWorks	1,341,605	1,009,789
8628	Student Success & Support (SSSP) Credit	3,095,911	4,808,749
8631	DPSS CalWorks	189,070	189,042
8632	Strong Workforce Development 60% District Share	2,662,714	3,153,065
8635	Nursing Enrollment	279,245	153,496
8637	Strong Workforce Development 40% Region Share	428,029	2,282,863
8638	Student Equity	1,012,643	2,979,016
8640	Tanf - State (50%)	78,000	78,000
8641	Job Developer	154,907	421,001
8644	Quality Improvement Grant	8,984	7,000
8646	Classified Professional Development	50,763	50,763
8647	Rapid Rehousing	41,432	700,000
8648	Cal Fresh	43,966	43,966
8655	Instructional Block Grant	179,969	913,325
8657	Staff Diversity	133,969	358,333
8662	Cal OES State	20,359	145,582
8663	Foster Parent Training Program - State	71,750	71,750
8666	Undocumented Resources Liaisons	102,219	107,833
8668	CA Prison Incarcerated Students	-	19,871
8671	Basic Needs Centers	229,000	629,556
8673	Library Services Platform	11,743	11,743
8674	Rising Scholars Network	-	124,000
8675	LGBTQ+	-	119,412
8682	State Lottery Proceeds-Prop 20	596,877	2,061,983
8687	Puente Program	39,705	15,000
8688	Retention & Enrollment Outreach	519,754	630,000
8694	COVID -19 Response Block Grant State	648,975	-
8697	Culturally Compentent Faculty	50,434	50,434
8600	State Revenues	-	-
8610	General Apportionments	58,295,443	59,148,372
8613	Full Time Faculty Hiring	1,481,893	1,481,893
8630	Education Protection Account (EPA)	14,051,104	13,147,919
8660	Interest	-	-
8661	Unallocated Interest	-	-
8672	Homeowners Tax Relief	37,038	37,038
8681	State Lottery Proceeds - Reg	1,804,982	1,804,982
8685	Mandated Cost Reimbursement	339,230	253,282
8691	Adjunct Faculty Parity	237,162	237,162
8692	Adjunct Office Hours	49,185	40,500
8693	Adjunct Health Costs	1,337	1,337
8699	Other Local Revenue	34,690	-
<b>TOTAL STATE REVENUE</b>		<b>93,844,029</b>	<b>103,194,222</b>

**ANTELOPE VALLEY COLLEGE  
SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED  
2022-2023 TENTATIVE BUDGET**

		2021-2022 Estimated Actual	2022-2023 Tentative Budget
<b>LOCAL REVENUE</b>			
8862	Youth Apprenticeship	-	62,151
8872	Community Service & CCD Classes	9,450	9,450
8876	Student Health Services	88,137	536,107
8881	Parking	150,000	200,000
8811	Tax Allocation, Secured Roll	7,173,783	7,173,783
8812	Tax Allocation, Supp. Roll	161,256	161,256
8813	Tax Allocation, Unsecured Roll	269,121	269,121
8816	Prior Years Taxes	185,787	185,787
8818	Delinq Taxes (Redevelop Apport. Offset)	-	-
8819	AB1290 (Redevelopment Apport. Offset)	657,670	657,670
8832	SOAR/Other Fee Waivers Conta Acct	(308,508)	(308,508)
8838	Student Bad Debt Write Off Contra Acct.	-	-
8839	Final Student Write Off Contra Acct.	(1,907)	(1,907)
8850	AVC Facilities Rental	-	-
8851	CSUB Facilities Rental	-	-
8860	Interest and Investment Income	157,048	157,048
8861	Unallocated Interest	-	-
8868	Bachelor's Degree Pilot Program Tuition	52,920	52,920
8873	BOGG Fee - Waiver Contra Account	(6,996,335)	(6,996,335)
8874	Enrollment	9,428,988	9,428,988
8877	Instructional/Lab Fees	32,282	32,282
8879	Transcript Charges	409	409
8880	Nonresident Tuition	381,860	381,860
8881	Parking Services-Public Transp	-	-
8885	Other Student Fees-Charges	-	-
8887	Audit Refunds/Challenges	5,777	5,777
8889	Library Book Fines	-	-
8890	Other Local Revenues	704,033	20,033
8893	Other Local Revenue Contracts	39,739	39,739
8894	Royalty Revenue	-	-
8896	Cash In Bank	(167)	(167)
8898	Events Local Revenue	21,250	21,250
8980	Incoming Transfers	1,154,832	-
<b>TOTAL LOCAL REVENUE</b>		<b>13,367,425</b>	<b>12,088,713</b>
<b>GRAND TOTAL REVENUE</b>		<b>140,243,360</b>	<b>140,697,703</b>

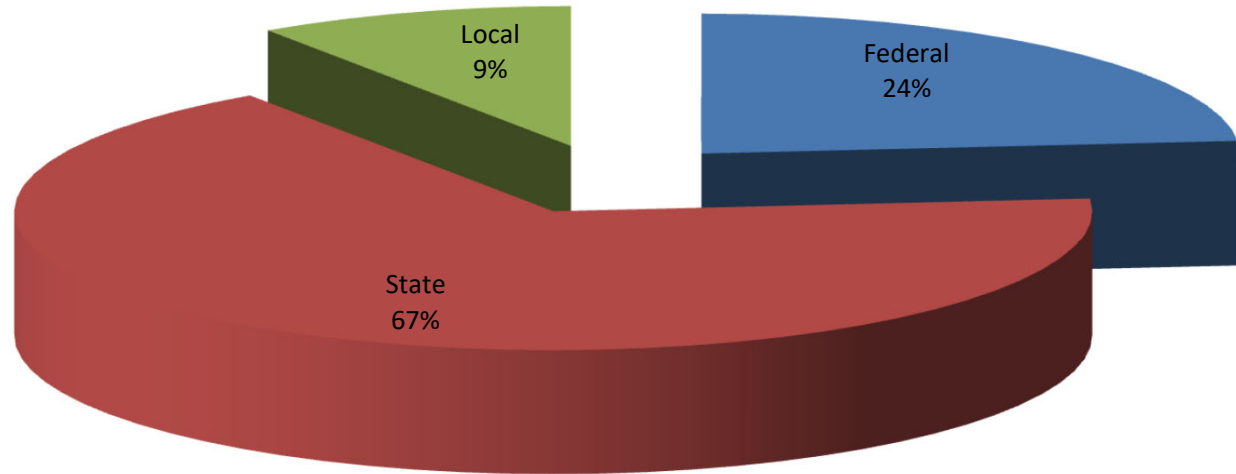
**ANTELOPE VALLEY COLLEGE  
SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED  
2022-2023 TENTATIVE BUDGET**

		2020-2021 Estimated Actual	2022-2023 Tentative Budget
<b>EXPENDITURES</b>			
<b>1000</b>	<b>ACADEMIC SALARIES</b>		
1100	Instructor Salaries	14,558,623	16,156,076
1200	Educational Administrators	6,191,171	6,903,343
1300	Adjunct, Teaching	11,821,752	11,452,371
1400	Other, Non-teaching	1,931,767	1,970,126
	<b>TOTAL ACADEMIC SALARIES</b>	<b>34,503,312</b>	<b>36,481,915</b>
<b>2000</b>	<b>CLASSIFIED SALARIES</b>		
2100	Regular, Non-Instr.	17,448,821	17,864,595
2200	Regular, Instr. Aides	1,163,124	1,190,925
2300	Hourly, Non-Instr.	3,251,863	1,958,751
2400	Hrly, Instr. Aides	89,769	23,635
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>21,953,576</b>	<b>21,037,905</b>
<b>3000</b>	<b>EMPLOYEE BENEFITS</b>		
3100	State Teachers Ret.	4,717,072	5,899,394
3200	PERS	4,439,245	4,949,300
3300	OASDI/Medicare	2,161,261	2,113,014
3400	Health & Welfare	7,243,926	7,783,848
3500	Unemployment Ins.	284,571	290,606
3600	Workers' Comp.	808,414	893,238
3800	Alternative Retirement Plan	-	-
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>19,654,489</b>	<b>21,929,400</b>
<b>4000</b>	<b>SUPPLIES</b>		
4100	Textbooks	23,129	22,133
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	3,888,614	4,011,674
4400	Software	2,505	1,100
4500	Non-Instructional Supplies/Equip	3,234,083	2,461,616
4600	Transportation Supplies	49,161	109,647
4700	Food Supplies	-	-
	<b>TOTAL SUPPLIES</b>	<b>7,197,492</b>	<b>6,606,170</b>

**ANTELOPE VALLEY COLLEGE  
SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED  
2022-2023 TENTATIVE BUDGET**

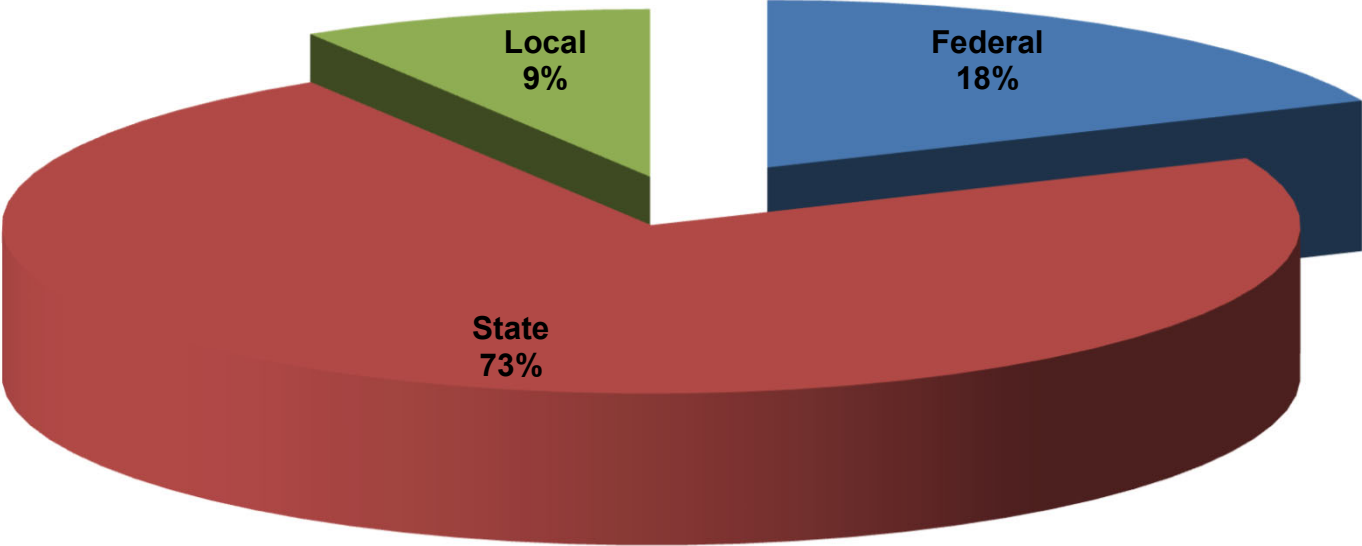
		<b>2021-2022 Estimated Actual</b>	<b>2022-2023 Tentative Budget</b>
<b>EXPENDITURES</b>			
<b>5000</b>	<b>OTHER OPERATING EXP</b>		
5100	Consultants	4,338,021	3,098,910
5200	Conferences & Travel	368,617	1,143,211
5300	Dues & Memberships	3,125,139	2,057,321
5400	Insurance	822,470	816,094
5500	Utilities	1,949,257	2,403,596
5600	Rentals & Repairs	1,635,660	1,408,296
5700	Legal, Audit, Elections	649,727	1,108,045
5800	Other Services, Misc.	3,800,372	3,023,907
5900	Other Support	-	-
<b>TOTAL OTHER OPER EXP</b>		<b>16,689,263</b>	<b>15,059,379</b>
<b>6000 CAPITAL OUTLAY</b>			
6100	Site Improvement	9,740,648	98,200
6200	Building & Improvements	726,578	880,796
6300	Library Books	305,566	192,090
6400	Equipment	2,527,611	865,179
6500	Replacement Equipment	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>13,300,403</b>	<b>2,036,265</b>
<b>7000 OTHER OUTGO</b>			
7100	Debt Retirement	-	-
7310	Interfund Transfers Out	7,733,763	542,062
7400	Other Transfers	67,225	23,140
7500	Student Grants & Payments	19,621,054	437,570
7600	Payments for Students	158,801	127,284
7900	Reserve for Expenditures	-	31,922,473
<b>TOTAL OTHER OUTGO</b>		<b>27,580,843</b>	<b>33,052,530</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>140,879,378</b>	<b>136,203,563</b>
Surplus/Deficit		<b>(636,018)</b>	<b>4,494,139</b>

**ANTELOPE VALLEY COLLEGE  
GENERAL FUND REVENUE  
ESTIMATED ACTUALS 2021-2022**

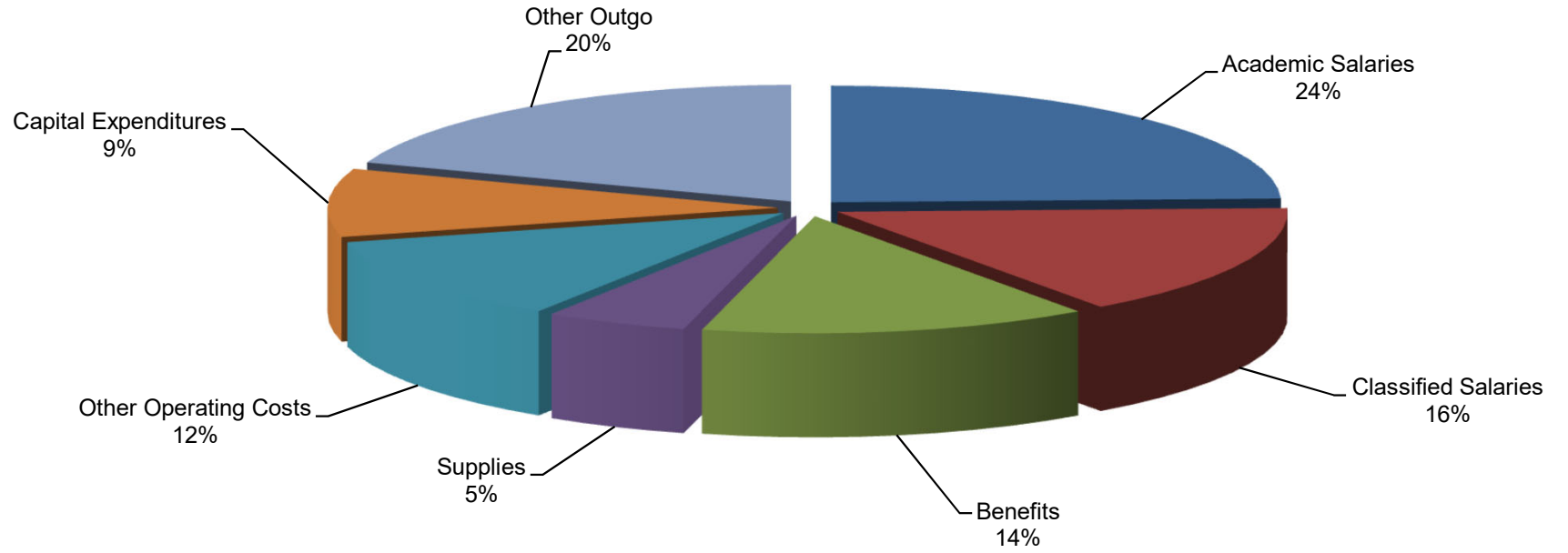




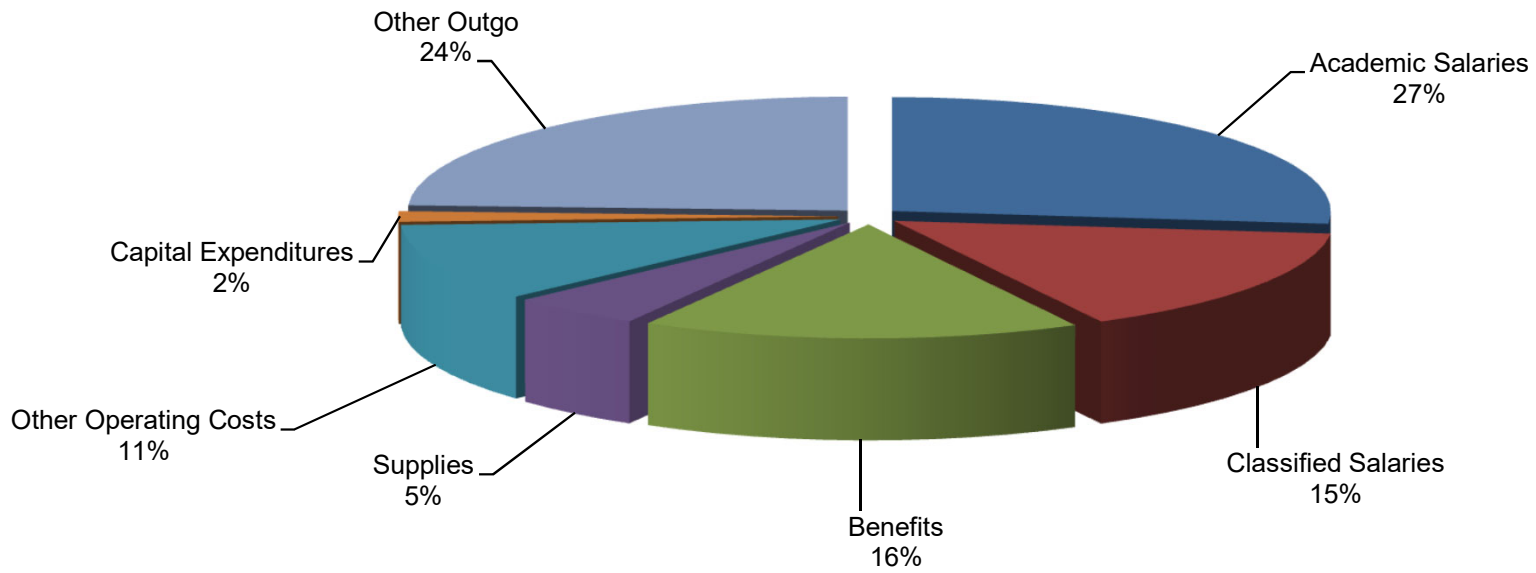
**ANTELOPE VALLEY COLLEGE  
GENERAL FUND REVENUE  
TENTATIVE BUDGET 2022-2023**



**ANTELOPE VALLEY COLLEGE  
GENERAL FUND EXPENDITURES  
ESTIMATED ACTUALS 2021-2022**



**ANTELOPE VALLEY COLLEGE  
GENERAL FUND EXPENDITURES  
TENTATIVE BUDGET  
2022-2023**



***SECTION 5***

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

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
UNRESTRICTED SUMMARY  
2022-2023 TENTATIVE BUDGET**

	2021-2022 Estimated Actuals	2022-2023 Tentative Budget
<b>BEGINNING FUND BALANCE</b>	39,220,853	38,664,397
<b>REVENUE</b>		
8100-8200 Federal	30,025	30,025
8600-8700 State	76,332,064	76,152,485
8800 Local	13,119,838	11,281,006
<b>Total Revenue</b>	<b>89,481,927</b>	<b>87,463,516</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	<b>128,702,780</b>	<b>126,127,913</b>
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	30,265,543	32,885,869
2100-2400 Classified Salaries	16,573,911	17,173,600
3100-3800 Employee Benefits	16,849,616	19,052,453
4100-4700 Supplies	1,273,122	1,511,090
5100-5800 Other Operating Costs	9,984,079	11,552,023
6100-6700 Capital Expenditures	10,000,889	252,279
<b>Total Expenditures</b>	<b>84,947,160</b>	<b>82,427,315</b>
7100-7900 Other Outgo	5,091,223	542,062
<b>Total Expenditures &amp; Other Outgo</b>	<b>90,038,383</b>	<b>82,969,377</b>
Ending Fund Balance	38,664,397	43,158,536
Surplus/(Deficit)	(556,456)	4,494,139
Assigned Aside for Categorical Salaries + Benes	(500,000)	(500,000)
Capital Projects Protection	(5,000,000)	(5,000,000)
DEI Initiatives & Training	(500,000)	(500,000)
IT Reserve	(1,000,000)	(1,000,000)
Leave Payoff	(750,000)	(750,000)
Reserve for Emergencies (AP 6305)	(500,000)	(500,000)
Revenue Loss Protection	(10,000,000)	(10,000,000)
Reserve for Pension Stabilization (BP 6250)	(5,000,000)	(5,000,000)
Resource Allocation - One-Time	(760,360)	(760,360)
<b>Unassigned Ending Fund Balance</b>	<b>14,654,037</b>	<b>19,148,176</b>
<b>Unassigned Reserve %</b>	<b>16.3%</b>	<b>23.1%</b>

***SECTION 6***

***BUDGET DETAIL***  
***GENERAL FUND-UNRESTRICTED***

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
UNRESTRICTED DETAIL  
2022-2023 TENTATIVE BUDGET**

	<b>2021-2022 Estimated Actuals</b>	<b>2022-2023 Tentative Budget</b>
<b>UNASSIGNED BEGINNING FUND BALANCE</b>	39,220,853	38,664,397
<b><u>REVENUE</u></b>		
<b><u>FEDERAL REVENUE</u></b>		
8160 Veteran's Education	2,752	2,752
8260 Interest Income - Fed	165	165
8290 Misc Federal Income	27,108	27,108
<b>TOTAL FEDERAL REVENUE</b>	<b>30,025</b>	<b>30,025</b>
<b><u>STATE REVENUE</u></b>		
8600 State Revenues	-	-
8610 General Apportionments	58,295,443	59,148,372
8613 Full Time Faculty Hiring	1,481,893	1,481,893
8630 Education Protection Account (EPA)	14,051,104	13,147,919
8660 Interest	-	-
8661 Unallocated Interest	-	-
8672 Homeowners Tax Relief	37,038	37,038
8681 State Lottery Proceeds - Reg	1,804,982	1,804,982
8685 Mandated Cost Reimbursement	339,230	253,282
8691 Adjunct Faculty Parity	237,162	237,162
8692 Adjunct Office Hours	49,185	40,500
8693 Adjunct Health Costs	1,337	1,337
8699 Other Local Revenue	34,690	-
<b>TOTAL STATE REVENUE</b>	<b>76,332,064</b>	<b>76,152,485</b>
<b><u>LOCAL REVENUE</u></b>		
8811 Tax Allocation, Secured Roll	7,173,783	7,173,783
8812 Tax Allocation, Supp. Roll	161,256	161,256
8813 Tax Allocation, Unsecured Roll	269,121	269,121
8816 Prior Years Taxes	185,787	185,787
8818 Delinq Taxes (Redevelop Apport. Offset)	-	-
8819 AB1290 (Redevelopment Apport. Offset)	657,670	657,670
8832 SOAR/Other Fee Waivers Conta Acct	(308,508)	(308,508)
8838 Student Bad Debt Write Off Contra Acct.	-	-
8839 Final Student Write Off Contra Acct.	(1,907)	(1,907)
8850 AVC Facilities Rental	-	-
8851 CSUB Facilities Rental	-	-
8860 Interest and Investment Income	157,048	157,048
8861 Unallocated Interest	-	-
8868 Bachelor's Degree Pilot Program Tuition	52,920	52,920
8873 BOGG Fee - Waiver Contra Account	(6,996,335)	(6,996,335)
8874 Enrollment	9,428,988	9,428,988
8877 Instructional/Lab Fees	32,282	32,282
8879 Transcript Charges	409	409
8880 Nonresident Tuition	381,860	381,860
8881 Parking Services-Public Transp	-	-
8885 Other Student Fees-Charges	-	-
8887 Audit Refunds/Challenges	5,777	5,777
8889 Library Book Fines	-	-
8890 Other Local Revenues	704,033	20,033
8893 Other Local Revenue Contracts	39,739	39,739
8894 Royalty Revenue	-	-
8896 Cash In Bank	(167)	(167)
8898 Events Local Revenue	21,250	21,250
8980 Incoming Transfers	1,154,832	-
<b>TOTAL LOCAL REVENUE</b>	<b>13,119,838</b>	<b>11,281,006</b>
<b>GRAND TOTAL REVENUE</b>	<b>89,481,927</b>	<b>87,463,516</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	<b>128,702,780</b>	<b>126,127,913</b>

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
UNRESTRICTED DETAIL  
2022-2023 TENTATIVE BUDGET**

	2021-2022 Estimated Actuals	2022-2023 Tentative Budget
<b>EXPENDITURES</b>		
<b>1000 ACADEMIC SALARIES</b>		
1100 Instructor Salaries	14,411,533	16,071,532
1200 Educational Administrators	4,662,963	5,011,139
1300 Adjunct, Teaching	10,827,480	11,420,821
1400 Other, Non-teaching	363,568	382,377
<b>TOTAL ACADEMIC SALARIES</b>	<b>30,265,543</b>	<b>32,885,869</b>
<b>2000 CLASSIFIED SALARIES</b>		
2100 Regular, Non-Instr.	14,124,117	15,004,298
2200 Regular, Instr. Aides	1,107,572	1,138,843
2300 Hourly, Non-Instr.	1,252,453	1,006,824
2400 Hrly, Instr. Aides	89,769	23,635
	-	-
<b>TOTAL CLASSIFIED SALARIES</b>	<b>16,573,911</b>	<b>17,173,600</b>
<b>3000 EMPLOYEE BENEFITS</b>		
3100 State Teachers Ret.	4,235,409	5,449,076
3200 PERS	3,643,549	4,145,720
3300 OASDI/Medicare	1,756,397	1,766,723
3400 Health & Welfare	6,304,006	6,684,500
3500 Unemployment Ins.	240,567	248,735
3600 Workers' Comp.	669,688	757,700
3800 Alternative Retirement Plan	-	-
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>16,849,616</b>	<b>19,052,453</b>
<b>4000 SUPPLIES</b>		
4100 Textbooks	-	-
4200 Books & Other Reference Mat'l	-	-
4300 Instructional Materials & Supplies	111,506	25,453
4400 Software	965	800
4500 Non-Instructional Supplies/Equip	1,111,491	1,375,190
4600 Transportation Supplies	49,161	109,647
4700 Food Supplies	-	-
<b>TOTAL SUPPLIES</b>	<b>1,273,122</b>	<b>1,511,090</b>
<b>5000 OTHER OPERATING EXP</b>		
5100 Consultants	1,505,454	1,350,641
5200 Conferences & Travel	246,990	382,430
5300 Dues & Memberships	1,425,171	1,531,246
5400 Insurance	794,731	795,897
5500 Utilities	1,739,899	2,403,596
5600 Rentals & Repairs	938,919	1,107,813
5700 Legal, Audit, Elections	621,626	1,107,959
5800 Other Services, Misc.	2,711,289	2,872,441
5900 Other Support	-	-
<b>TOTAL OTHER OPER EXP</b>	<b>9,984,079</b>	<b>11,552,023</b>
<b>6000 CAPITAL OUTLAY</b>		
6100 Site Improvement	9,705,437	48,200
6200 Building & Improvements	(18,924)	-
6300 Library Books	23,952	192,090
6400 Equipment	290,424	11,989
6500 Equipment Replacement	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>10,000,889</b>	<b>252,279</b>



**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
UNRESTRICTED DETAIL  
2022-2023 TENTATIVE BUDGET**

	<b>2021-2022 Estimated Actuals</b>	<b>2022-2023 Tentative Budget</b>
<b>EXPENDITURES</b>		
<b>7000 OTHER OUTGO</b>		
7000 Other Outgo	-	-
7100 Debt Retirement	-	-
7310 Interfund Transfers Out	5,433,131	542,062
7400 Other Transfers	(341,908)	-
7500 Student Grants & Payments	-	-
7600 Payments for Students	-	-
7900 Reserve for Expenditures	-	-
<b>TOTAL OTHER OUTGO</b>	<b>5,091,223</b>	<b>542,062</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>90,038,383</b>	<b>82,969,377</b>
<i>Total Ending Fund Balance</i>	<b>38,664,397</b>	<b>43,158,536</b>
<i>Surplus/(Deficit)</i>	<b>(556,456)</b>	<b>4,494,139</b>
<i>Assigned Aside for Categorical Salaries + Benes</i>	<i>(500,000)</i>	<i>(500,000)</i>
<i>Capital Projects Protection</i>	<i>(5,000,000)</i>	<i>(5,000,000)</i>
<i>DEI Initiatives &amp; Training</i>	<i>(500,000)</i>	<i>(500,000)</i>
<i>IT Reserve</i>	<i>(1,000,000)</i>	<i>(1,000,000)</i>
<i>Leave Payoff</i>	<i>(750,000)</i>	<i>(750,000)</i>
<i>Reserve for Emergencies (AP 6305)</i>	<i>(500,000)</i>	<i>(500,000)</i>
<i>Revenue Loss Protection</i>	<i>(10,000,000)</i>	<i>(10,000,000)</i>
<i>Reserve for Pension Stabilization (BP 6250)</i>	<i>(5,000,000)</i>	<i>(5,000,000)</i>
<i>Resource Allocation - One-Time</i>	<i>(760,360)</i>	<i>(760,360)</i>
<i>Unassigned Ending Fund Balance</i>	<b>14,654,037</b>	<b>19,148,176</b>
<i>Reserve % (BP 6200) 12% min/15% goal</i>	<b>16.3%</b>	<b>23.1%</b>

***SECTION 7***

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

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-  
GENERAL FUND  
RESTRICTED SUMMARY  
2022-2023 TENTATIVE BUDGET**

		2021-2022 Estimated Actuals	2022-2023 Tentative Budget
<b>BEGINNING FUND BALANCE</b>		1,206,615	1,127,054
<b>REVENUE</b>			
8100-8200	Federal	33,001,882	25,384,743
8600-8700	State	17,511,965	27,041,737
8800	Local	247,587	807,707
<b><u>Total Revenue</u></b>		50,761,433	53,234,187
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>51,968,049</b>	<b>54,361,241</b>
<b>EXPENDITURES</b>			
1100-1400	Academic Salaries	4,237,769	3,596,046
2100-2400	Classified Salaries	5,379,666	3,864,305
3100-3800	Employee Benefits	2,804,873	2,876,946
4100-4700	Supplies	5,924,370	5,095,080
5100-5800	Other Operating Costs	6,705,184	3,507,356
6100-6700	Capital Expenditures	3,299,513	1,783,986
<b><u>Total Expenditures</u></b>		28,351,375	20,723,719
7100-7900	Other Outgo	22,489,620	32,510,468
<b><u>Total Expenditures &amp; Other Outgo</u></b>		<b>50,840,995</b>	<b>53,234,187</b>
<i>Ending Fund Balance</i>		1,127,054	1,127,054
Surplus/Deficit		<b>(79,562)</b>	-

***SECTION 8***

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

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
RESTRICTED DETAIL  
2022-2023 TENTATIVE BUDGET**

	<b>2021-2022 Estimated Actuals</b>	<b>2022-2023 Tentative Budget</b>
<b>BEGINNING FUND BALANCE</b>	1,206,615	1,127,054
<b>FEDERAL REVENUE</b>		
8116 NSF - Bees Sub-Award	14,998	4,161
8121 Federal College Work Study	366,310	306,556
8122 FISAP Admin	129,738	129,738
8125 ARP HEERF III	19,416,758	18,700,193
8127 ARP HEERF III MSI	1,356,757	586,143
8135 Teacher Acceleration Preparation Program	250,000	599,999
8140 Tanf - Federal (50%)	78,000	78,000
8148 HEERF II	8,459,115	2,343,475
8159 PELL Admin. Allowance	18,575	18,575
8170 Vocation Technical Education	643,474	643,474
8182 Title V Cooperative	1,133,682	949,807
8183 Air Force Research Lab	193,602	83,750
8193 Foster Parenting - Federal	46,210	46,210
8201 Title V Second Year Experience	599,938	599,938
8203 Trio Grant	294,725	294,725
<b>TOTAL FEDERAL REVENUE</b>	<b>33,001,882</b>	<b>25,384,743</b>
<b>STATE REVENUE</b>		
8602 Hunger Free Campus	27,918	27,918
8604 California Campus Catalyst Fund	1,205	-
8605 Financial Aid Technology	134,862	123,219
8606 Mental Health Support	122,000	322,567
8607 Teacher Preparation Program	3,563	-
8611 Basic Skills	475,699	634,281
8612 Calif Apprenticeship Initiative CAI	230,000	500,000
8615 Enrollment Fee Financial Asst.	195,796	195,796
8616 BFAP Administration	421,259	591,596
8618 California College Promise	866,967	454,988
8622 Veteran's Resource Center	62,000	122,934
8623 Guided Pathways	663,505	488,505
8624 EOPS	977,590	1,119,450
8625 CARE	324,721	312,051
8626 Disabled Student Progr Svcs	1,012,860	1,012,860
8627 CalWorks	1,341,605	1,009,789
8628 Student Success & Support (SSSP) Credit	3,095,911	4,808,749
8631 DPSS CalWorks	189,070	189,042
8632 Strong Workforce Development 60% District Share	2,662,714	3,153,065
8635 Nursing Enrollment	279,245	153,496
8637 Strong Workforce Development 40% Region Share	428,029	2,282,863
8638 Student Equity	1,012,643	2,979,016
8640 Tanf - State (50%)	78,000	78,000
8641 Job Developer	154,907	421,001
8644 Quality Improvement Grant	8,984	7,000
8646 Classified Professional Development	50,763	50,763
8647 Rapid Rehousing	41,432	700,000
8648 Cal Fresh	43,966	43,966
8655 Instructional Block Grant	179,969	913,325
8657 Staff Diversity	133,969	358,333
8662 Cal OES State	20,359	145,582
8663 Foster Parent Training Program - State	71,750	71,750
8666 Undocumented Resources Liaisons	102,219	107,833
8668 CA Prison Incarcerated Students	-	19,871
8671 Basic Needs Centers	229,000	629,556
8673 Library Services Platform	11,743	11,743
8674 Rising Scholars Network	-	124,000
8675 LGBTQ+	-	119,412
8682 State Lottery Proceeds-Prop 20	596,877	2,061,983
8687 Puente Program	39,705	15,000
8688 Retention & Enrollment Outreach	519,754	630,000
8694 COVID -19 Response Block Grant State	648,975	-
8697 Culturally Compentent Faculty	50,434	50,434
<b>TOTAL STATE REVENUE</b>	<b>17,511,965</b>	<b>27,041,737</b>

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
RESTRICTED DETAIL  
2022-2023 TENTATIVE BUDGET**

	<b>2021-2022 Estimated Actuals</b>	<b>2022-2023 Tentative Budget</b>
<b>LOCAL REVENUE</b>		
8855 Child & Family Education	-	-
8860 Interest and Investment Income	-	-
8862 Youth Apprenticeship	-	62,151
8872 Community Service & CCD Classes	9,450	9,450
8876 Student Health Services	88,137	536,107
8881 Parking	150,000	200,000
8890 Other Local Revenues	-	-
8896 Other Local Revenues/Cash In Bank	-	-
8980 Incoming Transfers	-	-
<b>TOTAL LOCAL REVENUE</b>	<b>247,587</b>	<b>807,707</b>
<b>GRAND TOTAL REVENUE</b>	<b>50,761,433</b>	<b>53,234,187</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	<b>51,968,049</b>	<b>54,361,241</b>
<b>EXPENDITURES</b>		
<b>1000 ACADEMIC SALARIES</b>		
1100 Teachers Salaries	147,090	84,544
1200 Educational Administrators	1,528,208	1,892,204
1300 Adjunct, Teaching	994,272	31,549
1400 Other, Non-teaching	1,568,199	1,587,749
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,237,769</b>	<b>3,596,046</b>
<b>2000 CLASSIFIED SALARIES</b>		
2100 Regular, Non-Instr.	3,324,704	2,860,297
2200 Regular, Instr. Aides	55,553	52,082
2300 Hourly, Non-Instr.	1,999,409	951,926
2400 Hrly, Instr. Aides	-	-
<b>TOTAL CLASSIFIED SALARIES</b>	<b>5,379,666</b>	<b>3,864,305</b>
<b>3000 EMPLOYEE BENEFITS</b>		
3100 State Teachers Ret.	481,663	450,319
3200 PERS	795,696	803,580
3300 OASDI	404,864	346,291
3400 Health & Welfare	939,920	1,099,348
3500 Unemployment Ins.	44,005	41,871
3600 Workers' Comp.	138,726	135,537
3800 Alternative Retirement Plan	-	-
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>2,804,873</b>	<b>2,876,946</b>
<b>4000 SUPPLIES</b>		
4100 Textbooks	23,129	22,133
4200 Books & Other Reference Mat'l	-	-
4300 Instructional Materials & Supplies	3,777,108	3,986,221
4400 Software	1,540	300
4500 Non-Instructional Supplies/Equip	2,122,593	1,086,426
4600 Transportation Supplies	-	-
4700 Food Supplies	-	-
<b>TOTAL SUPPLIES</b>	<b>5,924,370</b>	<b>5,095,080</b>

**ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY-GENERAL FUND  
RESTRICTED DETAIL  
2022-2023 TENTATIVE BUDGET**

	<b>2021-2022 Estimated Actuals</b>	<b>2022-2023 Tentative Budget</b>
<b>EXPENDITURES</b>		
<b>5000 OTHER OPERATING EXP</b>		
5100 Consultants	2,832,567	1,748,269
5200 Conferences & Travel	121,627	760,781
5300 Dues & Memberships	1,699,968	526,075
5400 Insurance	27,739	20,197
5500 Utilities	209,358	-
5600 Rentals & Repairs	696,741	300,483
5700 Legal, Audit, Elections	28,101	86
5800 Other Services, Misc.	1,089,083	151,466
5804 Borrowing Interest Expense	-	-
5900 Other Support	-	-
<b>TOTAL OTHER OPER EXP</b>	<b>6,705,184</b>	<b>3,507,356</b>
<b>6000 CAPITAL OUTLAY</b>		
6100 Site Improvement	35,211	50,000
6200 Building & Improvements	745,502	880,796
6300 Library Books	281,613	-
6400 Equipment	2,237,187	853,190
6500 Equipment Replacement	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,299,513</b>	<b>1,783,986</b>
<b>7000 OTHER OUTGO</b>		
7000 Other Outgo	-	-
7100 Debt Retirement	-	-
7310 Interfund Transfers Out	2,300,632	-
7400 Other Transfers & Indirect Costs	409,133	23,140
7500 Student Grants & Payments	19,621,054	437,570
7600 Payments for Students	158,801	127,284
7900 Reserve for Expenditures	-	31,922,473
<b>TOTAL OTHER OUTGO</b>	<b>22,489,620</b>	<b>32,510,468</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>50,840,995</b>	<b>53,234,187</b>
Ending Fund Balance	1,127,054	1,127,054
Surplus/Deficit	<b>(79,562)</b>	-

***SECTION 9***

***CAPITAL OUTLAY PROJECT FUNDS***



**ANTELOPE VALLEY COLLEGE**  
**FUND 41.0: CAPITAL OUTLAY PROJECTS FUND**  
(Includes Scheduled Maintenance & Redevelopment)  
**2022-2023**

<b>TENTATIVE BUDGET</b>	<b>2021-2022 Estimated Actuals</b>	<b>2022-2023 Tentative Budget</b>
<b><i>Beginning Fund Balance</i></b>	1,506,614	5,940,209
<b><i>REVENUE</i></b>		
8651 State Capital Outlay	367,000	-
8652 Scheduled Maintenance	3,730,840	-
8860 Scheduled Maintenance	5,412	-
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	29,616	-
8867 Non Resident Cap X Fee	26,330	36,038
8891 Lancaster Redevelopment	1,814,943	1,666,661
8892 Palmdale Redevelopment	845,349	779,340
<b><u>Total Revenue</u></b>	6,819,490	2,482,038
<b><u>Total Beginning Balance and Revenue</u></b>	8,326,104	8,422,247
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	-
5100-5800 Other Operating Costs	1,793,879	1,694,595
6100-6700 Capital Expenditures	592,015	2,642,275
<b><u>Total Expenditures</u></b>		
7100-7900 Other Outgo	-	100,000
<b><u>Total Expenditures &amp; Other Outgo</u></b>	2,385,895	4,436,870
<b><i>Ending Fund Balance</i></b>	<b>5,940,209</b>	<b>3,985,377</b>

**ANTELOPE VALLEY COLLEGE**  
**FUND 41.0: CAPITAL OUTLAY PROJECTS FUND**  
**(Includes Scheduled Maintenance & Redevelopment)**  
**2022-2023**  
**TENTATIVE BUDGET**  
**DETAIL OF PROJECTS**

	2021-2022 Estimated Actuals	2022-2023 Tentative Budget
<b>Beginning Balance</b>	1,506,614	5,940,209
<b>REVENUE</b>		
8651 State Capital Outlay	367,000	
8652 Scheduled Maintenance	3,730,840	-
8860 Interest and Investment Income	5,412	-
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	29,616	36,038
8867 Non Resident Cap X Fee	26,330	-
8891 Lancaster Redevelopment	1,814,943	1,666,661
8892 Palmdale Redevelopment	845,349	779,340
<b>Total Revenue</b>	<b>6,819,490</b>	<b>2,482,038</b>
<b>Total Beginning Balance and Revenue</b>	<b>8,326,104</b>	<b>8,422,247</b>
<b>EXPENDITURES Fund 41</b>		
District	-	100,000
Business Services	56,305	-
Facilities Services	-	-
Information Technology Service	-	-
Palmdale Facility Rental	1,034,781	-
Enrollment Services	13,197	-
AT&T Baseball Stadium	-	-
Palmdale Center Technology Facility	(3,770)	-
APL Flooring Replacement	-	-
Fox Hangar	-	-
Palmdale Property-Survey & Maintenance	23,582	30,000
Palmdale Facility Rental	618,482	393,799
Palmdale Projects 15-701		1,300,796
Condenser Tube Repairs 22-006	60,728	589,425
Door Access Controls Upgrade 22-007	-	150,840
A,FA3,L,YH,UH & MH Carpet Signage Paint 22-008	-	1,130,000
Irrigation Upgrade 22-009	200,000	188,000
Administration & CDC Roof Repairs 22-010	-	200,000
Library & MesHall Elevator Upgrades 22-011	-	100,000
LearnCtr & Fine Arts Exterior Upgrades 22-012	-	205,000
Yoshida Hall Offices Renovation 22-013	15,590	49,010
Gymnasium Renovation	367,000	-
<b>Total Expenditures</b>	<b>2,385,895</b>	<b>4,436,870</b>
<b>Ending Fund Balance</b>	<b>5,940,209</b>	<b>3,985,377</b>

**ANTELOPE VALLEY COLLEGE**  
**FUND 42.0: REVENUE BOND CONSTRUCTION**  
(Includes Measure AV and Lease Revenue Bonds)  
**2022-2023**  
**TENTATIVE BUDGET**

<b>Fund 42</b>	<b>2021-2022 Estimated Actuals</b>	<b>2022-2023 Tentative Budget</b>
<b><i>Beginning Fund Balance</i></b>	101,989,130	47,335,644
<b><i>REVENUE</i></b>		
8860 Capital Outlay Endowment Interest	612,160	754,737
8860 Capital Outlay Interest & Investment Income	-	-
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	-	104,777,181
8900 Other Financing Sources	-	-
<b><u>Total Revenue</u></b>	612,160	105,531,918
<b><u>Total Beginning Balance and Revenue</u></b>	102,601,289	152,867,562
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	269,358	1,129,351
3100-3800 Employee Benefits	136,352	604,858
4100-4700 Supplies	2,174,005	-
5100-5800 Other Operating Costs	580,656	11,716
6100-6700 Capital Expenditures	52,105,274	111,695,003
<b><u>Total Expenditures</u></b>	55,265,645	113,440,928
7100-7900 Other Outgo	-	3,172,456
<b><u>Total Expenditures &amp; Other Outgo</u></b>	55,265,645	116,613,384
<b><i>Ending Fund Balance</i></b>	<b>47,335,644</b>	<b>36,254,178</b>

**ANTELOPE VALLEY COLLEGE**  
**FUND 42.0: REVENUE BOND CONSTRUCTION**  
(Includes Measure AV and Lease Revenue Bonds)  
**2022-2023**  
**TENTATIVE BUDGET**

	2021-2022 Estimated Actuals	2022-2023 Tentative Budget
<b>Beginning Balance</b>	101,989,130	47,335,644
<b>REVENUE</b>		
8860 Capital Outlay Endowment	612,160	754,737
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	-	104,777,181
8900 Other Financing Sources	-	-
<b>Total Revenue</b>	612,160	105,531,918
<b>Total Beginning Balance and Revenue</b>	102,601,289	152,867,562
<b>EXPENDITURES Fund 42</b>		
District	-	3,172,456
Campus Infrastructure	2,443,966	574,740
Academic Commons/Sage Hall	7,002,453	1,277,888
Swing Space Ph. 2	2,499,040	1,977,000
Cedar Hall	1,975,569	52,557,146
Student Services Building	24,139,876	5,733,980
J-12/30th Main Entrance & Wayfinding	209,177	843,719
Discovery Lab	10,311,690	2,009,481
Student Ctr Bldg/The Commons	2,318,276	38,672,177
Campus Security (AVC Pav./T.C.)	184,330	51,744
Modular Field House/Marauder Complex	1,209,559	545,291
Gymnasium Renovation (60/40 Match)	1,300,179	5,682,265
Program Mgt./GC's/Logistics	1,001,213	1,469,573
Planning & Coordination:Bus Services	179,685	893,617
Planning & Coordination:Facilities	238,581	840,591
ITS Projects	242,583	-
Outdoor Fitness Center	-	300,000
Interest Expense	9,470	11,716
<b>Total Expenditures</b>	55,265,645	116,613,384
<b>Ending Fund Balance</b>	<b>47,335,644</b>	<b>36,254,178</b>

**ANTELOPE VALLEY COLLEGE  
BOND INTEREST AND REDEMPTION FUND  
2022-2023  
TENTATIVE BUDGET**

	2021-2022 Estimated Actuals	2022-2023 Tentative Budget
<b><i>Beginning Fund Balance</i></b>	20,268,253	15,266,907
<b><i>REVENUE</i></b>		
8600 State Revenue	-	-
8800 Local Revenue	15,950,494	16,748,019
<b><u>Total Revenue</u></b>	15,950,494	16,748,019
<b><u>Total Beginning Balance and Revenue</u></b>	36,218,747	32,014,926
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	-
5100-5800 Other Operating Costs	-	-
6100-6700 Capital Expenditures	-	-
<b><u>Total Expenditures</u></b>	-	-
7100-7900 Other Outgo	20,951,840	18,856,656
<b><u>Total Expenditures &amp; Other Outgo</u></b>	20,951,840	18,856,656
<b><i>Ending Fund Balance</i></b>	<b>15,266,907</b>	<b>13,158,270</b>

***SECTION 10***

***ENTERPRISE  
OPERATIONS/AUXILIARY SERVICES***

**ANTELOPE VALLEY COLLEGE  
ENTERPRISE OPERATIONS/AUXILIARY SERVICES  
2022-2023  
TENTATIVE BUDGET**

	<b>2021-2022 Estimated Actuals</b>	<b>2022-2023 Tentative Budget</b>
<b><i>Beginning Fund Balance</i></b>	1,163,606	2,244,586
<b><i>REVENUE</i></b>		
Gross Income	(119)	-
Less Cost of Sales	(242)	-
<i>Net Income from Sales</i>	123	-
Food Sale Commissions	128	-
MSI	1,114,589	
Other Income	1,851	-
<b><u>Total Revenue</u></b>	1,116,692	-
<b><u>Total Beginning Balance and Revenue</u></b>	2,280,299	2,244,586
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	(19,109)	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	(7,724)	-
4100-4700 Supplies	-	-
5100-5800 Other Operating Costs	62,526	-
6100-6700 Capital Expenditures	19	-
<b><u>Total Expenditures</u></b>	35,712	-
7100-7900 Other Outgo	-	-
<b><u>Total Expenditures &amp; Other Outgo</u></b>	35,712	-
<b><i>Ending Fund Balance</i></b>	<b>2,244,586</b>	<b>2,244,586</b>
Surplus/Deficit	1,080,980	-

***SECTION 11***

***CHILD DEVELOPMENT FUND***



**ANTELOPE VALLEY COLLEGE  
CHILD DEVELOPMENT CENTER  
2022-2023  
TENTATIVE BUDGET**

	2021-2022 Estimated Actuals	2022-2023 Tentative Budget
<b><i>Beginning Fund Balance</i></b>	292,019	450,059
<b><u>REVENUE</u></b>		
8100 Federal	46,796	-
8620 California State Preschool	724,129	724,129
8695 State	5,000	-
8860 Interest Income	-	-
8871 Local	19,674	62,153
8980 Transfers In	154,902	154,902
<b><u>Total Revenue</u></b>	950,501	941,184
<b><u>Total Beginning Balance and Revenue</u></b>	1,242,520	1,391,244
<b><u>EXPENDITURES</u></b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	523,818	515,336
3100-3800 Employee Benefits	217,526	179,392
4100-4700 Supplies	35,516	15,453
5100-5800 Other Operating Costs	8,870	7,081
6100-6700 Capital Expenditures	6,730	-
<b><u>Total Expenditures</u></b>	792,461	717,262
7100-7900 Other Outgo	-	223,923
<b><u>Total Expenditures &amp; Other Outgo</u></b>	792,461	941,184
<b><i>Ending Fund Balance</i></b>	<b>450,059</b>	<b>450,059</b>

***SECTION 12***

***PARKING FUND***

**ANTELOPE VALLEY COLLEGE  
PARKING FUND\*  
2022-2023  
TENTATIVE BUDGET**

	<b>2021-2022 Estimated Actuals</b>	<b>2022-2023 Tentative Budget</b>
<i>Beginning Fund Balance</i>	-	-
<b>REVENUE</b>		
8881 Local	-	200,000
<b><u>Total Revenue</u></b>	-	200,000
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>	-	<b>200,000</b>
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	-
5100-5800 Other Operating Costs	-	150,000
6100-6700 Capital Expenditures	-	50,000
<b><u>Total Expenditures</u></b>	-	200,000
7100-7900 Other Outgo	-	-
<b><u>Total Expenditures &amp; Other Outgo</u></b>	-	<b>200,000</b>
<i>Ending Fund Balance</i>	-	-

\*The Parking Fees are incorporated in the General Fund

***SECTION 13***

***OTHER FUNDS***

**ANTELOPE VALLEY COLLEGE  
STUDENT REPRESENTATION FEE  
2022-2023  
TENTATIVE BUDGET**

	2021-2022 Estimated Actuals	2022-2023 Tentative Budget
<b><i>Beginning Fund Balance</i></b>	399,912	432,627
<b><i>REVENUE</i></b>	-	
8884 Fees Collected	52,875	34,640
8860 Interest	2,000	2,000
<b><u>Total Revenue</u></b>	54,875	36,640
<b><u>Total Beginning Balance and Revenue</u></b>	<b>454,787</b>	<b>469,267</b>
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	11,140
5100-5800 Other Operating Costs	22,160	25,500
6100-6700 Capital Expenditures	-	-
<b><u>Total Expenditures</u></b>	22,160	36,640
7100-7900 Other Outgo	-	-
<b><u>Total Expenditures &amp; Other Outgo</u></b>	<b>22,160</b>	<b>36,640</b>
<b><i>Ending Fund Balance</i></b>	<b>432,627</b>	<b>432,627</b>

**ANTELOPE VALLEY COLLEGE  
STUDENT FINANCIAL AID FUNDS  
2022-2023  
TENTATIVE BUDGET**

		2021-2022 Estimated Actuals	2022-2023 Tentative Budget
<b><i>Beginning Fund Balance</i></b>		1,160,783	1,170,233
<b><i>REVENUE</i></b>			
8100-8200 Federal Revenue		32,360,614	32,360,614
8600-8700 State Revenue		7,195,960	7,195,960
8800 Local		-	-
8860 Interest		9,450	9,450
<b><u>Total Revenue</u></b>		39,566,024	39,566,024
<b><u>Total Beginning Balance and Revenue</u></b>		40,726,807	40,736,256
<b><i>EXPENDITURES</i></b>			
32300 Federal	Pell Student Grants	25,920,000	25,920,000
32310 Federal	Stafford Loans	5,911,679	5,911,679
32320 Federal	SEOG	528,935	462,773
32600 State	CAL Grants	3,393,232	3,393,232
32604 State	Student Success	2,335,370	2,335,370
32605 State	Disaster Relief Emergency SFA	8,470	8,470
32606 State	Early Action Emergency SFA	1,458,888	1,458,888
<b><u>Total Expenditures</u></b>		39,556,574	39,490,412
<b><i>Ending Fund Balance</i></b>		<b>1,170,233</b>	<b>1,245,844</b>

**ANTELOPE VALLEY COLLEGE  
OTHER TRUST AND AGENCY FUNDS CO-CURRICULAR  
2022-2023  
TENTATIVE BUDGET**

	<b>2021-2022 Estimated Actuals</b>	<b>2022-2023 Tentative Budget</b>
<b><i>Beginning Fund Balance</i></b>	32,720	251,328
<b><i>REVENUE</i></b>		
8800 Local	532,424	441,018
8860 Interest	15	15
<b><u>Total Revenue</u></b>	532,439	441,033
<b><u>Total Beginning Balance and Revenue</u></b>	565,159	692,361
<b><i>EXPENDITURES</i></b>		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	-	-
5100-5800 Other Operating Costs	-	-
6100-6700 Capital Expenditures	-	-
<b><u>Total Expenditures</u></b>	-	-
7100-7600 92004: Scholarships-Local	260,577	292,668
7100-7600 90304: Scholarshare-Local	-	-
7100-7900 32902: Private Loans	53,253	148,350
<b><u>Total Other Outgo</u></b>	313,830	441,018
<b><u>Total Expenditures &amp; Other Outgo</u></b>	313,830	441,018
<b><i>Ending Fund Balance</i></b>	<b>251,328</b>	<b>251,343</b>

***SECTION 14***

***APPROPRIATIONS LIMIT  
WORKSHEET***



**California Community Colleges  
Gann Limit Worksheet  
Budget Year 2022-23**

DISTRICT: ANTELOPE VALLEY  
DATE: June 13, 2022

<b>I. Appropriations Limit:</b>			
A.	<b>Appropriations Limit</b>		\$ 80,498,320
B.	Price Factor:	<u>1.0755</u>	
C.	Population factor:		
	1 2020-21	Second Period Actual FTES	<u>9,147.2200</u>
	2 2021-22	Second Period Actual FTES	<u>8,397.9600</u>
		Population Change Factor	<u>0.9181</u>
	(C.2. divided by C.1.)		
D.	<b>Limit adjusted by inflation and population factors</b>		\$ 79,485,373
	(line A multiplied by line B and line C.3.)		
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility		
	2 Temporary voter approved increases		
	3 Total adjustments - increase		-
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility		
	2 Temporary voter approved increases		
	3 Total adjustments - decrease		-
G.	<b>Appropriations Limit</b>		\$ 79,485,373
<b>II. Appropriations Subject to Limit</b>			
A.	State Aid <sup>1</sup>		\$ 74,057,183
B.	State Subventions <sup>2</sup>		37,038
C.	Local Property taxes		8,447,617
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 <sup>3</sup>		189,179
H.	<b>Appropriations Subject to Limit</b>		\$ 82,352,659

**Please contact Jubilee Smallwood, [jsmallwood@cccco.edu](mailto:jsmallwood@cccco.edu), for any instructions regarding the Gann Limit.**

<sup>1</sup> 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

<sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...

<sup>3</sup> 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***



