2026-2027 ADOPTED BUDGET

September 14, 2026

ANTELOPE VALLEY COLLEGE

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

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PHILOSOPHY, VISION and MISSION

Philosophy

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

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

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

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

Vision

To provide quality education that transforms lives.

Mission Statement

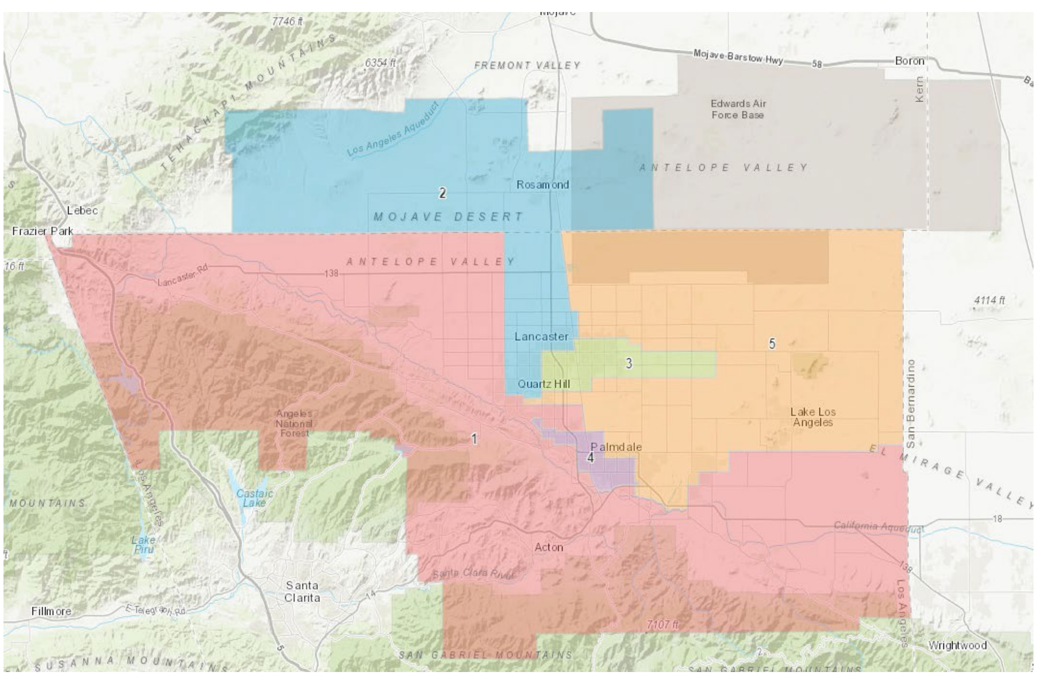
Antelope Valley College, a public institution of higher education, provides a quality, comprehensive education to a diverse population of learners. We are committed to student success offering value and opportunity, in service to our community.

HISTORY AND OVERVIEW

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

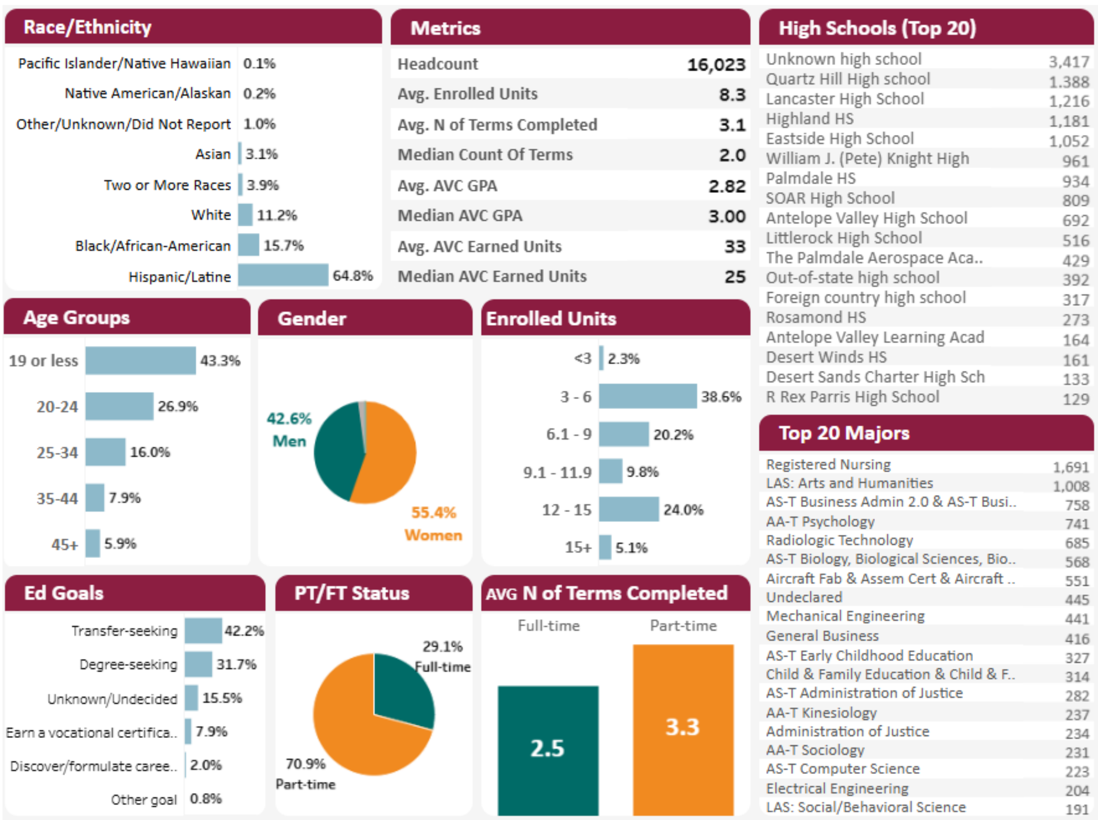
The College today offers courses at three sites including the main Lancaster campus which is approximately 135 acres, Palmdale Center, and Fox Airfield. The Center at Palmdale operates within 50,000 assignable square feet of classrooms, offices, and reading/study rooms for the Learning Resources Center, along with an adjacent 22,000 square foot building. AVC's baccalaureate degree in Airframe Manufacturing Technology and instruction in Aeronautical Sciences and Technology have been consolidated at facilities within the Los Angeles County General William J. Fox Airfield five miles northwest of Lancaster. Fox Field is a general aviation facility with limited cargo operations. California State University Los Angeles (CSULA) offers a bachelor's degree in communications at the Lancaster state prison for inmates in Yard A only. AVC has complemented that program of study by offering an ADT in communications studies and an ADT in history at the Lancaster prison facility on all three yards. Both programs provide in-person, face-to-face instruction. AVC provides dual enrollment courses to students at twenty-two local high school campuses across eight high school districts through both in-person and online instruction.

The California State University Bakersfield (CSUB) has an Antelope Valley presence where nine undergraduate degree fields are taught on the northeast corner of the Lancaster campus. CSUB and AVC have signed a Memorandum of Understanding (MOU) to expand the number of STEM baccalaureate degrees available at CSUB's Antelope Valley campus. In 2023, Antelope Valley College received approval to offer a second baccalaureate degree in Respiratory Care. The first cohort began in Fall 2024 and graduated in Spring 2026.



AVC is committed to providing Service, Equity, Resources, Vision, and Education to support our students' success. AVC SERVES over 20,000 students, awarding over 4,600 certificates, associate degrees, and baccalaureate degrees in the 2025-26 academic year. Enrollment has exceeded pre-COVID levels, with demographic trends reflecting the diverse population of the Antelope Valley.

FALL 2026 STUDENT PROFILE



AVC employs approximately 1,500 people in service to our students and their career paths, including over 200 full-time faculty, 640 adjunct classroom faculty, and 240 classified professionals.

AVC 2025-26 UNAUDITED ACTUALS

<u>2025-26 Unrestricted General Fund Overview</u>

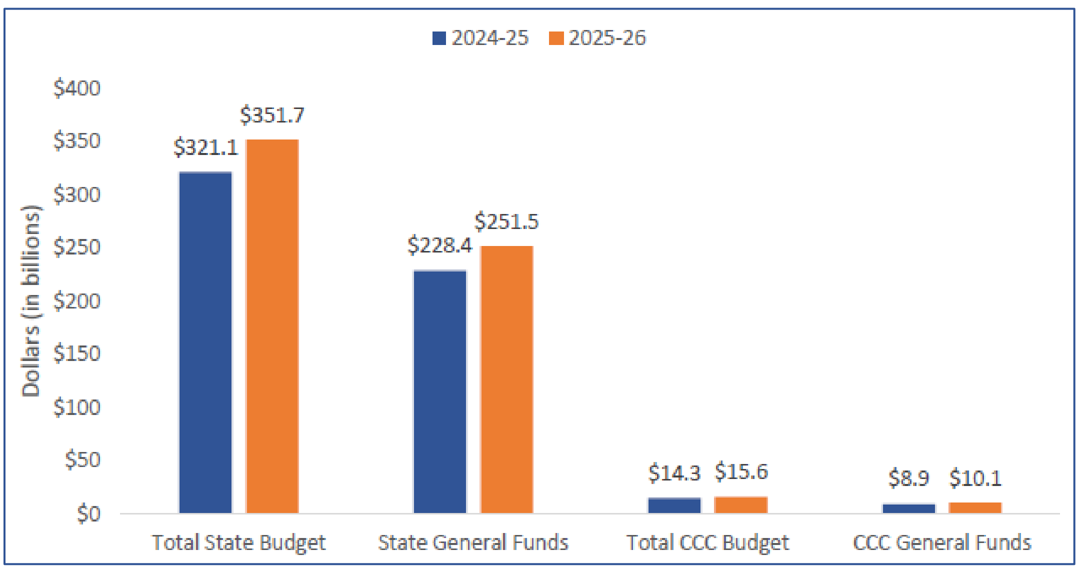
The College began the year with a fund balance of $91,301,379. The state budget provided a COLA of 2.30% and unrestricted revenues totaled $137,988,009. During 2025-26, the District received $9,803,469 in one-time revenue associated with the federal Employee Retention Tax Credit (ERTC), a refundable payroll tax credit established by the federal government in response to the COVID-19 pandemic. Because these funds are nonrecurring in nature, they are treated as one-time resources and are not assumed as an ongoing revenue source in the District's 2026-27 budget. In 2025-26 the college transferred $18 million from the unrestricted general fund to Fund 41 Capital Outlay to support the Gymnasium Replacement project. That transfer is reflected in Other Outgo. Expenditures of $110,107,312 and other outgo of $20,765,410 resulted in an ending fund balance of approximately $98,416,666.

Campus Improvements

Campus improvements continued in 2025-26 as the College continued construction of The Commons which is the last major project of the $350 million Measure AV bond passed by voters in 2016. AVC was awarded $24.2 million from Prop 2 towards the Gymnasium Replacement project and design work started in 2025-26. Campus-wide site improvements in 2025-26 included renovated classrooms and learning spaces, exterior painting, new carpeting, upgraded CAT 5 cabling, and repaved parking lots.

CALIFORNIA 2026-27 ENACTED STATE BUDGET

Governor Newsom signed the 2026-27 State Budget on June 29, 2026. Stronger-than-expected revenues improved the state's fiscal outlook compared with projections in the Governor's proposed budget. The enacted budget totals approximately $351.7 billion, a 9.5% increase from the prior year, with General Fund spending of approximately $251.5 billion. The budget reflects no deficit for 2026-27 or 2027-28, although structural deficits are projected to return beginning in 2028-29.



Revenue Outlook

Tax revenues came in significantly above projections, improving the state's fiscal outlook and eliminating projected deficits for 2026-27 and 2027-28. Much of the revenue growth, however, is tied to volatile sources, including capital gains and stock market performance, and the state continues to face structural budget challenges in future years. Rising costs, particularly in health and human services, along with uncertainty related to federal policy changes, continue to place pressure on the state budget. The enacted budget maintains approximately $28.7 billion in reserves for 2026-27, providing near-term stability while structural deficits are projected to return beginning in 2028-29.

CALIFORNIA COMMUNITY COLLEGES 2026-27 FUNDING

Overview

The 2026-27 enacted budget for the California Community Colleges prioritizes holding the line on base funding while continuing to invest in the system's Vision 2030 and Roadmap goals. The budget includes approximately $775 million in ongoing funding increases and adjustments and $1.1 billion in one-time investments, including the following:

- A total cost-of-living adjustment (COLA) of 4.31% for community college apportionments, consisting of $291.9 million for the statutory COLA of 2.87% and $159.7 million in additional discretionary funding at 1.44%. The discretionary portion is intended to offset district costs associated with providing employees with up to 14 weeks of paid pregnancy disability leave, beginning January 1, 2027. Any funding in excess of actual pregnancy leave costs may be used for other purposes at the district's discretion.
- An additional $36.7 million in COLAs and workload adjustments for selected categorical programs, including $31 million for a 2.87% COLA for selected categorical programs and the Adult Education Program.
- Enrollment growth funding totaling $153.1 million across two years: $55.3 million to support 1% growth in 2025-26 and $97.8 million for an additional 1.5% growth in 2026-27. The budget also provides $47.7 million ongoing to modify the SCFF beginning in 2026-27 to fund credit FTES at the higher of actual enrollment or the three-year average.
- $120.7 million in one-time funding for deferred maintenance and special facility repairs. This marks the first time the system has received dedicated deferred maintenance funding since the 2022-23 Budget Act. Funds may be used through June 30, 2031, for scheduled repairs, hazardous materials remediation, ADA compliance, seismic upgrades, energy efficiency improvements, childcare facility maintenance, and replacement of instructional equipment and library materials.
- $36 million in one-time funding and $5 million in ongoing support to expand the Common Cloud Data Platform. The platform is designed to connect the fragmented technology systems used across the colleges, bringing together tools like e-Transcripts and the Mapping Articulated Pathways platform into a shared infrastructure. The goal is to have all districts on board by 2030.
- $35 million in one-time funding and $2 million ongoing for the Credit for Prior Learning (CPL) Initiative. CPL gives veterans, working adults, and apprentices an opportunity to earn college credit for what they already know, potentially shaving up to a year off the time needed to complete a degree while reducing costs and preserving financial aid eligibility.
- $147.2 million in one-time funding through the Student Support Block Grant. Districts can use these dollars through June 30, 2030, on a wide range of student supports, including food and housing assistance, childcare for student parents, academic advising, mental health services, legal services, and employment help. The block grant focuses on skills-based learning, career pathways, and student equity. Districts will report annually on how funds are spent beginning in December 2027. A third year of $60 million from the Strong Workforce Program directed toward nursing program expansion through the Rebuilding Nursing

Infrastructure Grant Program. This allocation continues a commitment to growing nursing capacity at community colleges over a five-year span. The enacted budget also provides $15.8 million in one-time funding to supplement the Strong Workforce Program, partially offsetting this allocation.

- $9.7 million in one-time funding spread over three years to continue and grow adult learner demonstration projects. This builds on earlier work through the United Domestic Workers Education Pathways Project, which was designed to open up career pathways to better-paying jobs for domestic workers, a population made up largely of lower income women of color. Unlike the original investment, this new funding does not draw from Strong Workforce dollars.
- $736.9 million in capital outlay funding from Proposition 2, supporting construction on 29 projects already underway and starting preliminary plans and working drawings on 10 new projects. The AVC Gymnasium Replacement is included as a continuing project.
- A restructuring of education governance in California that would place oversight of the California Department of Education under the State Board of Education and give the State Superintendent of Public Instruction a broader role in coordinating education policy from early childhood through postsecondary. For community colleges, pending legislation would add the State Superintendent to the Board of Governors.
- $614,000 in ongoing General Fund to support four new positions at the Chancellor's Office. These include one attorney to track changes in federal law and regulations and three staff to form a new Contracts Oversight Unit responsible for reviewing and managing contracting and grant processes. This falls well short of the $5 million for 27 positions the system requested.

Proposition 98 Minimum Guarantee

With revenues running ahead of earlier projections, the enacted budget puts the Proposition 98 minimum guarantee for 2026-27 at approximately $128.1 billion, up about 6% from the revised 2025-26 guarantee of $121.3 billion. The enacted budget pays off the $1.9 billion settle-up obligation from 2024-25 and carries forward a new settle-up obligation of $3.96 billion for 2025-26. It also requires that one-third of specified General Fund tax revenues be used to pay off Proposition 98 obligations. The $408.4 million apportionment deferral from 2025-26 is fully repaid and applied toward the minimum funding requirement for the 2024-25 fiscal year. With respect to Proposition 98, the enacted budget takes the following actions:

- Apportionment funding includes a 4.31% total COLA, made up of $291.9 million for the statutory rate of 2.87% and $159.7 million in additional discretionary funding at 1.44%, including $13.3 million for hold harmless districts.
- $408.4 million is set aside as one-time funding to fully repay the apportionment deferral from 2025-26.
- Enrollment growth is funded at $55.3 million for 1% in 2025-26 and $97.8 million for 1.5% in 2026-27, for a combined $153.1 million supporting 2.5% growth across the two years.
- Increased state revenues result in a $9.2 billion balance in the Public School System Stabilization Account (PSSSA), reflecting an $8.7 billion mandatory deposit and an additional $500 million discretionary deposit for 2025-26.

- Each district will continue to receive at least as much as it received in 2024-25, which now serves as a permanent funding floor. Districts receive whichever is greater between their calculated SCFF amount and that floor. The floor does not adjust upward with cumulative annual COLAs.
- Calbright College receives $38.1 million in new ongoing funding, bringing total annual support from $15 million to $53.1 million. This increase is meant to provide a stable operational base as the college moves beyond its startup years.
- Per the intent of the 2025 Budget Act, transitional kindergarten expansion funding sits outside the Proposition 98 split between K-12 and community colleges. The enacted budget also adjusts the Proposition 98 split to 88.9% for TK-12 and 11.1% for community colleges, providing an additional $217.7 million ongoing for community colleges. Total Proposition 98 funding for the California Community Colleges is approximately $14.6 billion for 2026-27, an increase of approximately $1.9 billion, or 15%, from 2025-26.

Student Centered Funding Formula (SCFF)

The Student-Centered Funding Formula (SCFF) is the primary mechanism used by the State of California to allocate general-purpose funding to community college districts. The formula was designed around three components: approximately 70 percent of funding through a Base Allocation, 20 percent through a Supplemental Allocation, and 10 percent through a Student Success Allocation. The Base Allocation is primarily driven by enrollment and funded full-time equivalent students (FTES), along with a basic allocation based on the number and size of colleges and approved centers. The Supplemental Allocation provides additional funding based on the number of students receiving Pell Grants, California College Promise Grants, and students qualifying under AB 540. The Student Success Allocation rewards districts for specified student outcomes, including degree and certificate completion, transfer, completion of transfer-level mathematics and English, career education attainment, and achievement of a regional living wage, with additional funding provided for outcomes achieved by certain equity populations.

For 2026-27, the District's SCFF revenue is calculated using the applicable funding rates, enrollment and FTES data, student demographic measures, and student success outcomes established by the Chancellor's Office. Actual funding received by the District may not correspond precisely to the 70/20/10 proportions because each component is calculated using the District's specific enrollment, student characteristics, and outcomes.

The hold harmless provision from the 2021 Budget Act expired at the close of 2024-25. In its place, the revenue protections established in the 2022 Budget Act took effect in 2025-26. Under those provisions, a district's 2024-25 funding level becomes its permanent baseline. Going forward, each district will receive whichever is higher between its formula generated amount and that baseline. Unlike the prior hold harmless, this floor does not grow to keep pace with accumulated COLAs over time.

Public School System Stabilization Account (PSSSA)

Proposition 2 created the Public School System Stabilization Account as a reserve fund for schools and community colleges, with deposits triggered when specific fiscal conditions are met. Because revenues have come in well above projections, enacted budget reflects a PSSSA balance of approximately $9.2 billion, including an $8.7 billion mandatory deposit and an additional $500 million discretionary deposit for 2025-26. $407.1 million withdrawal that had been included in the January Governor's Budget is no longer needed.

Lottery Funds

The California State Lottery Commission is projecting total sales of $9.36 billion for 2026–27 and estimates that this level of sales will result in $1.98 billion for education. California Community Colleges receive both unrestricted California Lottery proceeds and restricted Proposition 20 lottery proceeds. Unrestricted lottery funds support general educational operations, while Proposition 20 funds are restricted for instructional materials. The Chancellor's Office estimates that the lottery will provide $274 per FTES ($190 per FTES in unrestricted lottery revenues and $84 per FTES in Proposition 20 revenues) for 2026–27.

Education Projection Act

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

1. The spending plan must be approved by the governing board during a public meeting each year.

2. EPA funds cannot be used for the salaries and benefits of administrators or any other administrative costs (as determined through the account code structure).

3. Each year, the local education agency (LEA) must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Capital Outlay

The enacted budget includes the same capital outlay investment included in the January Governor's Budget: $736.9 million from Proposition 2 bond funds. The funding covers construction on 29 projects that are in progress and initiates preliminary plans and working drawings for 10 new projects. The AVC Gymnasium Replacement is included as a continuing project, with $24,184,000 in total state costs allocated.

AVC 2026-27 ADOPTED BUDGET OVERVIEW

The 2026-27 Adopted Budget includes estimates for the following:

1. General Unrestricted Fund (Fund 10)
2. General Restricted Fund (Fund 13 & 14)
3. Capital Outlay Fund (Fund 41)
4. Revenue Bond Construction Fund (42)
5. Bond Interest and Redemption (Fund 21)
6. Child Development Center (Fund 33)
7. Student Representative Fees (Fund 72)
8. Financial Aid (Funds 74)
9. Other Trust Funds (Fund 75)

<u>General Board Policies</u>

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

Other Post-Employment Benefits - the College has established a trust for Other Post- Employment Benefits (OPEB) for retiree health and welfare benefits.

Pension Stabilization - State funding was allocated in fiscal year 2019-20 to buy down the employer obligation of CalPERS and CalSTRS reducing the factors. Antelope Valley College has instituted BP 6250 to establish funding for a trust to address the growing pension liability. In accordance with BP 6250 Budget Management, revenues accrued to the College in excess of the amounts budgeted shall be added to the pension stabilization trust fund, so long as it can be supported in the multi-year budget projections and within the Board approved 17% reserve level.

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

Grants and Categorical Programs - The restricted portion of the general fund includes grants and categorical programs. These programs are intended for a specific purpose and cannot be used to supplant the general unrestricted fund.

Minimum Wage – California's minimum wage will increase in 2027 due to annual cost-of-living adjustments, which are statutorily tied to the U.S. Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W).

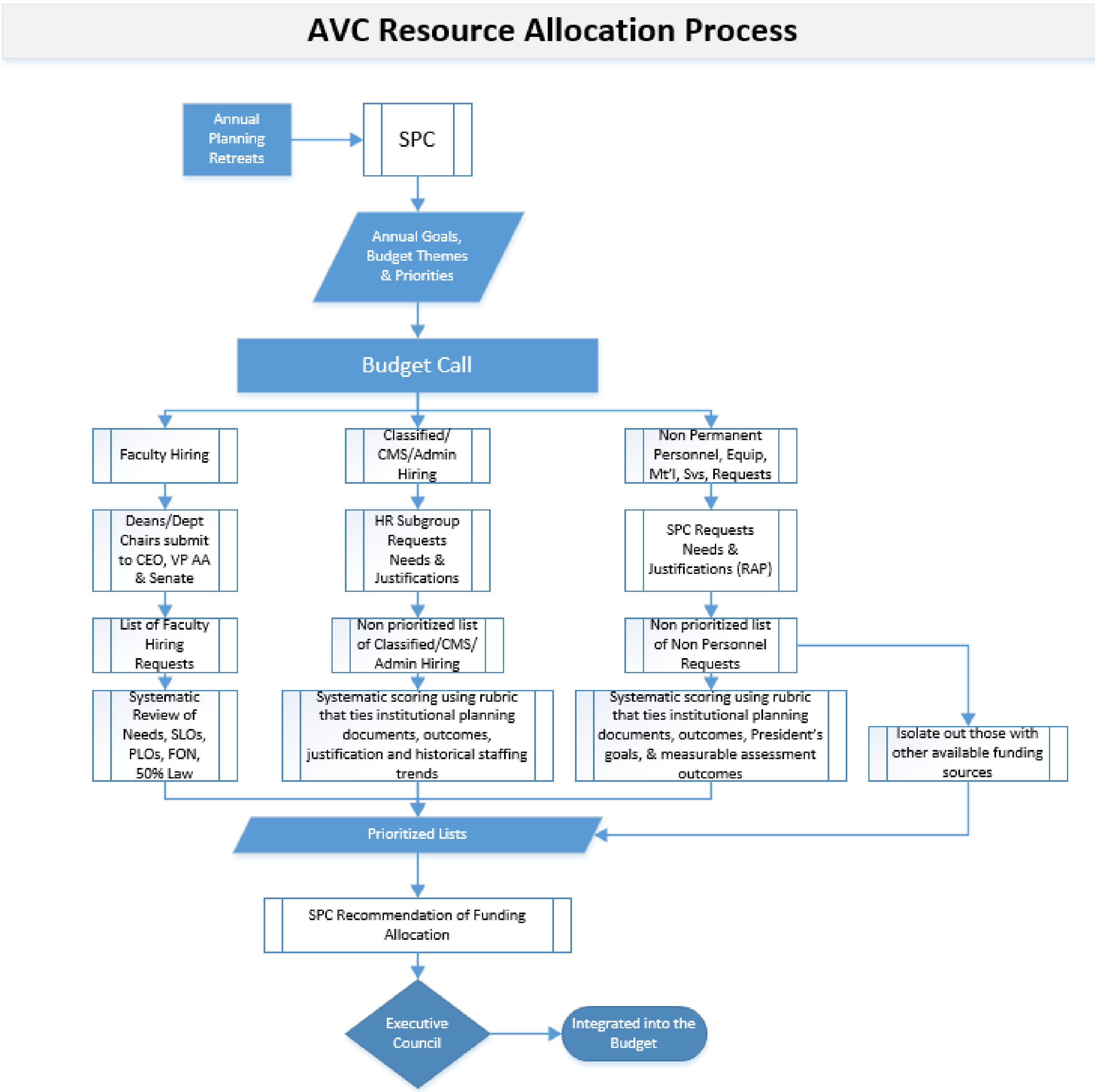
2024-29 Strategic Plan Goals

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

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

Budget Development Timeline

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



Linking the Strategic Plan and the Budget

The Superintendent/President has formed an advisory group to solicit input from community leaders on the current and future workforce development needs of industry. Input from the advisory group was incorporated into the Strategic Plan and into the College's Educational Services Plan (ESP). The Superintendent/President then uses this information to assist in the development of the annual Board goals. In order to properly integrate goals and outcomes with the financial planning of the College, there were three areas that required additional focus. The ESP/Strategic Goals were prioritized and then reviewed in a campus wide planning retreat. There was emphasis placed on:

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

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

<u>2026-27 Positions Resource Allocation: Faculty Positions</u>
The faculty prioritization process took place in late Fall 2025, thus allowing for the hiring process to begin in Spring 2026 for faculty assignment beginning Fall 2026.

There are several considerations in determining how many full-time faculty to hire, and in which disciplines; enrollment levels and potential student/community demand; the state required full-time obligation number (FON); the number of full-time faculty currently at the College; the number of retirements in a program area; the availability of adjunct faculty in a discipline; and the availability of funding [each full time faculty has an estimated annual budgeted cost of $147,940 on-going]. Full-time faculty is approximately 190 and the Fall 2026 Compliance FON is 160.4 Given this data and the uncertainty of future budgetary limitations, and the impact that retirements have had on certain disciplines, the following positions are approved for recruitment and hire for the 2026- 2027 academic year.

Airframe & Power Plant	English	Chemistry
Fire Tech/Wildland Fire	General Counseling	Physics
OSD Counseling	Biology	Electrical Technology
Paramedic/EMT	Aircraft Fabrication	Ceramics
Philosophy	Communication Studies	EOPS Counselor (2)
Respiratory Care Director	Administration of Justice	Aeronautical Non-Destructive Inspection

2026-27 Resource Allocation: Classified & Confidential, Management & Supervisory Positions

The Human Resources Subgroup is in the process of ranking requested positions using a rubric that is tied to institutional planning documents, program review, outcomes, prior year staffing, regulatory/industry need and justifications. The process included presentations from the requesters. The rubric is as follows:

AVC Positions Prioritization Rubric
Fiscal Year 2026-2027

Committee Member: ______________________

Review Date: ______________________

Office/Division/Area of Position: ______________________

Requested Position Title: ______________________

Scoring Area	Related Components	Scoring Rubric	Score
Area 1 2026-27 Staffing Support	Ranking based on 2025-26 positions filled	Max 10 Points: • 10 Pts: No positions funded for 2025-26 • 6 Pts: 1 position funded • 3 Pts: 2 positions funded • 0 Pts: 3 or more positions funded	
Area 2 Prioritization Rank	Reflects Internal Ranking	Max 10 Points: • 10 Pts: Ranked 1 • 8 Pts: Ranked 2 • 6 Pts: Ranked 3 • 3 Pts: Ranked 4 • 0 Pts: Ranked 5 or higher	
Area 3 Position Justification Narrative	Justification providing a succinct and compelling case for the requested position. Must include supportive language from the applicable planning documents.	Max 20 Points: • 20 Pts: The justification is complete and presents a compelling case for the position to be supported. • 15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported. • 10 Pts: The justification is partially complete and provides a limited case for supporting the position. • 5 Pts: The justification is significantly incomplete and lacks substantive support for the position. • 0 Pts: No justification supported in planning documents for the position.	
Area 4 Regulatory, Service or Industry Standard Need	Justification providing a succinct and compelling case for the requested position. Must include supportive language for why there is a regulatory or industry standard need.	Max 20 Points: • 20 Pts: The justification is complete and presents a compelling case for the position to be supported. • 15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported. • 10 Pts: The justification is partially complete and provides a limited case for supporting the position. • 5 Pts: The justification is significantly incomplete and lacks substantive support for the position. • 0 Pts: There is no regulatory, service or industry standard need for this position.	
		TOTAL	0

2026-27 Resource Allocation Process for Non-Staffing Requests

The Strategic Planning Committee (SPC) received ongoing and one-time funding requests for the 2026-27 fiscal year. These requests will be evaluated using a rubric that is tied to institutional planning documents, prioritized institutional and superintendent's goals as well as measurable outcomes. The areas include the following:

Aerospace, Industrial Arts and Applied Technologies

Arts & Humanities

Athletics

Auxiliary Services

Counseling & OSD Division

Enrollment Services

Facilities Services

Financial & Fiscal Services

Foundation

Health & Safety Sciences

Information Technology Services

Institutional Effectiveness, Research & Planning/Library Services

Language and Communication Arts

Learning Center

Marketing & Public Information

Math, Science & Engineering

Office of Academic Affairs

Office of Administrative Services

Office of Equity & Student Achievement

Office of People, Culture, & Talent

Office of Student Services

Office of the President

Purchasing & Contract Services

Risk Management

Social & Behavioral Sciences

Student Health & Wellness Center

Student Support Services

Workforce Development & Community Engagement

The SPC requested resource allocation proposals for academic and operational resources will be using the following rubric for scoring:

Scoring Area	Related Components	Scoring Rubric	Max Points
Section I: Planning Documents	-Program Review (PR)/Annual Program Assessment (APA) -Action Plan -Educational Service Plan / 3-Year Strategic Plan -Facilities Service Plan -Technology Plan -Human Resources Plan -Other planning documents	Max 30 Points: 0 points - No alignment: The request does not demonstrate a connection to Program Review, Annual Program Assessment, or another applicable planning document. 15 Points - Documented Need: The request addresses a need identified in Program Review, Annual Program Assessment, or another applicable planning document. 30 points - Documented Need with Clear Outcomes: The request addresses an identified need in a planning document and demonstrates a clear connection to program, department, institutional, or student outcomes.	30
Section II: Alignment with Annual Institutional Goals	-Strategic Planning Goals	Max 30 Points: Sum the points for all institutional goals that the request supports Strategic Goal 1 - Service | 10 Points: Supports improved service by removing barriers and making College programs, services, practices, or processes more effective, efficient, and responsive to students, employees, or the community. Strategic Goal 2 - Equity | 10 Points: Supports a more caring, welcoming, accessible, and inclusive College environment and helps improve equitable access, opportunity, or outcomes. Strategic Goal 6 - Success | 10 Points: Supports student success by improving the student experience, strengthening student support, or contributing to student persistence, achievement, or completion.	30
Section III: Alignment with President's goals	-2026-2027 President's Goals	0 Points: Does not demonstrate support of a President's Strategic Goals. 10 Points: Demonstrates support of some of the President's Strategic Goals. 20 Points: Demonstrates strong support of one or more President's Strategic Goals with a clear impact on students or the College. 1. FTES and Enrollment | Increase FTES by 8% (10%) annually - Supports increased access and enrollment by reducing barriers, expanding opportunities, improving retention, or increasing students' ability to participate in programs and courses. 2. Completion of Math and English in the First Year | Increase complete by 5% annually - Supports student success and equity through academic support, instructional resources, course availability, or efforts that reduce barriers to successful completion. 3. Job Placement Rates - All areas above 70% placement | Increase the number of CTE awards earned by 5% - Supports career readiness, workforce development, and economic mobility by strengthening CTE programs, career preparation, industry-relevant instruction, or pathways to employment. 4. Community Outreach, Participation, and Involvement | Increase Community Involvement - Supports outreach, access, partnerships, and community engagement by strengthening AVC's connection with and responsiveness to the community. 5. Increase percentage of Full-time Students | Increase percentage of Full-time Students by 5% annually - Supports access, persistence, and completion by addressing barriers that affect students' ability to enroll in and successfully maintain a full-time course load.	20
Section IV: Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc.)	-Outcomes Assessment	Max 20 Points: 0 Points - No Measurable Outcome: The request does not identify a measurable outcome or explain how the impact of the resource will be assessed. 10 Points - Measurable Outcome: The request identifies a clear and measurable outcome that can be used to assess the impact or effectiveness of the resource. 20 Points - Measurable Outcome Linked to Assessment: The request identifies a clear and measurable outcome that is connected to an established assessment measure, such as a Student Learning Outcome (SLO), Program Learning Outcome (PLO), Institutional Learning Outcome (ILO), or Operational Outcome (OO).	20

The following is a list of the requests.

Dept/Division	Description	Amount	Org	Account	Program
Aerospace, Industrial Arts and Applied Technology	Replacement of our HEPA filters	$36, 120.48 (OT)/ 0 (OG)	12151	6400	095650
Information Technology Services	Jira Project Management Restructuring & User Training	100,000 (OT)/ 0 (OG)	11150	5100	678000
Purchasing & Contract Services	Insurance Management Software	5,000 Onboarding Cos (OT)/ 15,000 annual fee (OG)	14020	5310	677000
Aerospace, Industrial Arts and Applied Technology	Request for a Short-Term Hourly Clerical III	0 (OT)/ 33,006.80 (OG)	12151	2320	601000
Risk Management	"200 hours of Rent a Safety Professional (RASP) Services through Keenan and Associates to draft and	40000 (OT)/ NA (OG)	11032	5100	679900
Office of People, Culture and Talent	Classified Employee Recognition	0 (OT)/ 10000 (OG)	14005	xxxx	675000
Counseling & OSD	Transfer Center and Articulation	50,000 (OT)/ 5000 (OG)	62460	4500	631000
Aerospace, Industrial Arts and Applied Technology	Request for a Short-Term Hourly Welding Instructional Assistant	0 (OT)/ 39,507.53 (OG)	12155	2420	095650
Risk Management	Intermediate & Advanced Incident Command System Training (ICS-300 & ICS-400)	19000 (OT)/ NA (OG)	11031	5100	679900
Aerospace, Industrial Arts and Applied Technology	Request for a Short-Term Hourly Automotive Instructional Assistant	39,507.53 (OT)/ 0 (OG)	12151	6400	094800
Risk Management	Contract for the inspection and upkeep of first aid kits, AEDs, and eyewash stations.	150000 (OT)/ NA (OG)	11031	5100	679900
Aerospace, Industrial Arts and Applied Technology	Request for a shared Short-Term Hourly ELEC/ELTE Instructional Assistant	0 (OT)/ 39,507.53 (OG)	12151	6400	095220
IERP / Library Services	Precision Campus	60000 (OT)/ 20000 (OG)	12710	4562	612000
Enrollment Services	Increase the budget for student workers	40000 (OT)/ 31066 (OG)	13010	2302	643000
Workforce Development & Community Engagement	Installation of ADA entrances to administration and classroom buildings	$16,000 (OT)/ 0 (OG)	12806	-565	2-6510
IERP / Library Services	Student workers	60000 (OT)/ 0 (OG)	12710	4562	612000

Information Technology Services	Server and Enterprise Storage augmentation	550,000 (OT)/ 0 (OG)	11150	5650	678000
Workforce Development & Community Engagement	To improve security and safety, install doors at the entrances of the Learning Center (137) and Open	22,000 (OT)/ 0 (OG)	12806	-565	2-6510
Athletics	Football Goal Post Installation	20000 (OT)/ N/A (OG)	12411	5650	696011
Athletics	Baseball Bench Replacement	13,500 (OT)/ N/A (OG)	12411	6400	696011
Student Support Services	Cooling Stations	12,092 (OT)/ 12,000 (OG)	13054	5610	645000
Athletics	Baseball Backstop Padding	6,000 (OT)/ N/A (OG)	12411	5650	696011
Office of People, Culture and Talent	General Professional Development	0 (OT)/ 10000 (OG)	12930	xxxx	675000
Financial & Fiscal Services	Implementation and Usage of Scribe Software for FFS/ITS	15000 (OT)/ 25000 (OG)	14020	5310	672000
Office of People, Culture and Talent	Leadership Academy	0 (OT)/ 30000 (OG)	11030	5200	675001
Office of People, Culture and Talent	SIG Consulting Services	15000.00 (OT)/ 0 (OG)	11035	5100	673000
Office of People, Culture and Talent	Short - Term Hourly support Payroll	30,000.00 (OT)/ 0 (OG)	00135	2320	673000
Information Technology Services	SPAM Email Solutions	100,000 (OT)/ 0 (OG)	11150	5310	678000
Office of Equity & Student Achievement	AVC will engage USC's Center for Race and Equity on a series of addressing male student success	150,000 (OT)/ n/a (OG)	62462	XXXX	602050
Office of Equity & Student Achievement	HBCU Tour 2027	140000 (OT)/ n/a (OG)	62462	xxxx	602050
IERP / Library Services	Library Books (Diversity Collection)	80000 (OT)/ 40000 (OG)	12710	4562	612000
IERP / Library Services	Technology Funding for additions to Alma (the LSP)	30000 (OT)/ 30000 (OG)	12710	4562	612000
Workforce Development & Community Engagement	Support of administrative coordination, and professional development	$46,500 (OT)/ 0 (OG)	-1280	6-21	65-679
Office of People, Culture and Talent	Professional Expert Consultant	60000.00 (OT)/ 0 (OG)	00135	2320	673000
Enrollment Services	Funding for Short-term Hourly positions	80000 (OT)/ 15000 (OG)	13010	2320	620000
Office of People, Culture and Talent	Annual Clery Center Membership	0 (OT)/ 4100 (OG)	11030	5300	675001
Counseling & OSD	Career Center Assessment Tools and Certifications	50000 (OT)/ 10000 (OG)	62460	4500	631000

Office of People, Culture and Talent	Purchase and install lactation pods to provide designated private location for employees & students.	120,000 (OT)/ n/a (OG)	11033	4561	679900
Office of People, Culture and Talent	Purchase and implement an evaluation tracking module.	0 (OT)/ 4,200 (OG)	11030	5100	673000
Office of People, Culture and Talent	Professional Development - All employees	0 (OT)/ 100,000 (OG)	12930	5100	675000
Mathematics, Science & Engineering	Uhazy Hall Student Need and Research Support	175000 (OT)/ 0 (OG)	12360	6422	601000
Risk Management	Risk Management Information System	250,000. (OT)/ 125,000. (OG)	11032	5100	679900
Office of People, Culture and Talent	Separation of employee workspaces and personnel file storage areas	12,000 (OT)/ 0 (OG)	11030	4561	673000
Enrollment Services	Transportation funding for buses from AV Unified High School District and additional districts	30000 (OT)/ 30000 (OG)	62449	5100	649900
Office of People, Culture and Talent	File Retention Cabinet Replacements/Additions	67,000 (OT)/ 0 (OG)	11030	4561	673000
Enrollment Services	Additional student worker support operations, student assistance, events, outreach, front of line	25000 (OT)/ 25000 (OG)	62449	2302	649900
Office of People, Culture and Talent	Temporary STH Employees	75,000 (OT)/ 0 (OG)	11030	2320	673000
Risk Management	Cintas First Aid, AED, Eyewash, and Emergency Equipment Service	25,000. (OT)/ 150,000. (OG)	11032	5100	679900
Office of People, Culture and Talent	Recruitment Marketing Supplies	35,000 (OT)/ 0 (OG)	11030	4500	673000
Enrollment Services	Student Success Conference lunches. This is an annual cost, and we typically need to request equity	25,000 (OT)/ 25000 (OG)	62449	4710	649900
Risk Management	Districtwide Safety Training for Employees and Supervisors	85,000. (OT)/ NA (OG)	11032	5100	679900
Risk Management	Part-Time Hourly Benefits Support for Part-Time Faculty Healthcare Benefits	NA (OT)/ 55,000. (OG)	11032	5100	679900
Information Technology Services	Complete category 6 re-wiring project for buildings Mesquite Hall, Fine Arts, Auto Lab, Lecture Hall	100,000 (OT)/ 0 (OG)	11150	5651	678000
Risk Management	Professional Expert Consultation for ADA Interactive Process	90,000. (OT)/ NA (OG)	11032	5100	679900

2026-27 AVC Adopted Budget Assumptions

AVC's Adopted Budget was developed using assumptions in the State's 2026-27 Enacted Budget.

Revenue Assumptions:

- Student Centered Funding Formula (SCFF) Funding is Based on Calculated Revenue SCFF COLA – 2.87% + additional discretionary COLA of 1.44 = 4.31%
- Lottery Unrestricted per FTES - $190.00
- FTES Funded 11,698.04
- TCR Deficit - 3.00%

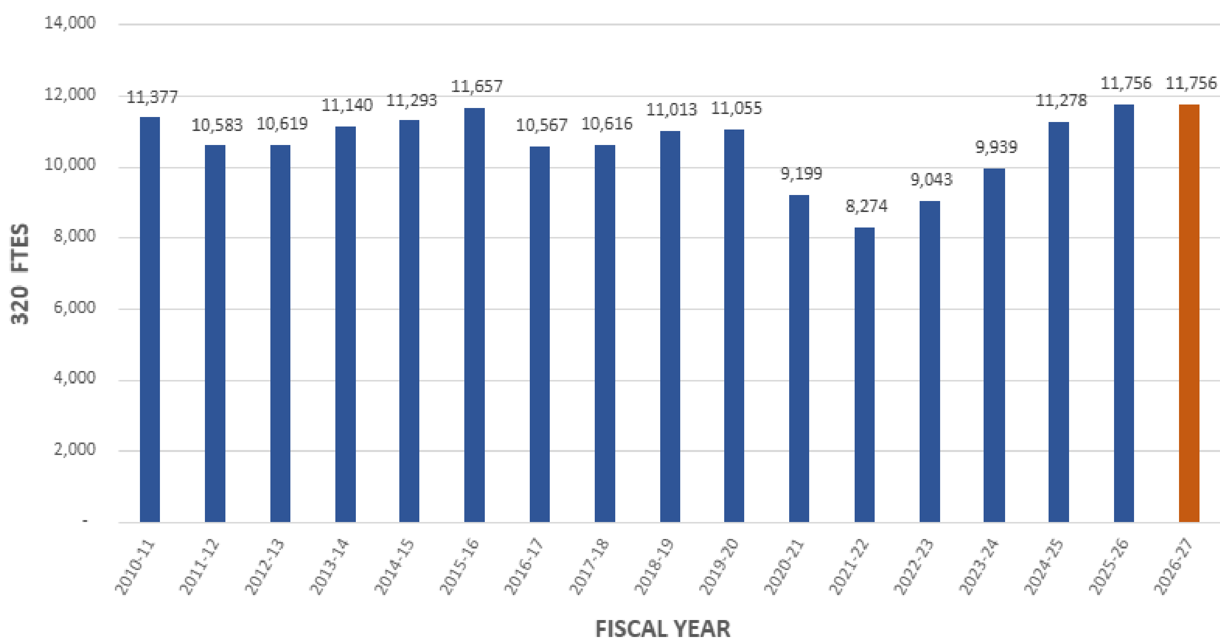
Expenditure Budget Assumptions:

- Step & Column Increases
- Pension Rate Increases
- CalPERS – 26.81% in 2025-26 and 26.4% in 2026-27
- CalSTRS – No change - 19.10% in 2025-26 and 2026-27
- California CPI – 3.30%
- Inflationary factor of 5% for supplies and contracts and 8% for utilities and 8% fuel.
- Unemployment Insurance Rate – 0.05%
- Resource Allocation Funding Proposed
- Long Term Commitments
- On-going District Obligations

FULL-TIME EQUIVALENT STUDENTS (FTES) TRENDS AND PROJECTIONS

Fiscal Year	320 FTES*	% Change From PY
2015-16	11,657	3%
2016-17	10,567	-9%
2017-18	10,616	0%
2018-19	11,013	4%
2019-20	11,055	0%
2020-21	9,199	-17%
2021-22	8,274	-10%
2022-23	9,043	9%
2023-24	9,939	10%
2024-25	11,278	13%
2025-26	11,756	4%
2026-27**	11,756	0%

320 FTES



*The 320 is the Apportionment Attendance Report
**FTES are projections carried over from 2025-26 data

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

2025-26 UNAUDITED ACTUALS										
Fund	Name	Beginning Balance	Revenue	Expenditures	Surplus/ (Deficit)	Ending Balance	Assignments	Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	91,301,379	137,988,009	130,872,722	7,115,287	98,416,666	(44,516,850)	53,899,816	53%	50%
12 (13 & 14)	Restricted	4,695,501	30,052,712	29,184,186	868,526	5,564,027				11%
21	Bond Interest & Redemption	18,037,417	20,971,144	21,059,070	(87,926)	17,949,491				8%
33	Child Development Center	390,102	906,241	1,030,591	(124,350)	265,752				0%
41	Capital Outlay Fund	25,889,929	23,088,469	4,131,419	18,957,050	44,846,979				2%
42	Revenue Bond Construction	80,331,120	6,186,232	17,067,503	(10,881,271)	69,449,849				7%
52	Cafeteria	51,647	626,953	565,795	61,158	112,805				0%
72	Student Rep	351,626	43,481	105,282	(61,801)	289,825				0%
74	Financial Aid	1,639,325	57,378,694	57,336,828	41,865	1,681,190				22%
75	Scholarships & Loan	37,199	764,555	764,527	28	37,227				0%
Unaudited Actuals		**222,725,245**	**278,006,489**	**262,117,924**	**15,888,565**	**238,613,811**				**100%**

2026-27 ADOPTED BUDGET										
Fund	Name	Beginning Balance	Revenue	Expenditures	Surplus/ (Deficit)	Ending Balance	Assignments	Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	98,416,666	130,069,835	140,503,899	(10,434,064)	87,982,602	(35,559,361)	52,423,241	40%	41%
12 (13 & 14)	Restricted	5,564,027	49,261,364	48,550,498	710,866	6,274,893				14%
21	Bond Interest & Redemption	17,949,491	21,638,607	21,948,497	(309,890)	17,639,601				6%
33	Child Development Center	265,752	1,941,116	1,924,115	17,000	282,752				1%
41	Capital Outlay Fund	44,846,979	20,672,033	40,020,147	(19,348,114)	25,498,865				12%
42	Revenue Bond Construction	69,449,849	2,193,998	28,192,945	(25,998,947)	43,450,902				8%
52	Cafeteria	112,805	367,417	609,222	(241,805)	(129,000)				0%
72	Student Rep	289,825	44,000	132,000	(88,000)	201,825				0%
74	Financial Aid	1,681,190	60,445,654	60,279,577	166,077	1,847,267				18%
75	Scholarships & Loan	37,227	824,025	824,000	25	37,252				0%
ADOPTED BUDGET		**238,613,811**	**287,458,048**	**342,984,901**	**(55,526,852)**	**183,086,959**				**100%**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

GENERAL FUND SUMMARY
Fund 10: Unrestricted and Fund 12 (13 & 14): Restricted

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**95,996,880**	**103,980,692**
REVENUE			
8100-8200	Federal	14,053,380	3,769,802
8600-8700	State	133,985,524	153,539,265
8800-8900	Local	20,001,818	22,022,133
TOTAL REVENUE		**168,040,721**	**179,331,199**
EXPENDITURES			
1100-1400	Academic Salaries	48,944,015	50,527,260
2100-2400	Classified Salaries	27,216,644	31,413,292
3100-3900	Benefits	29,097,521	34,473,610
4100-4700	Supplies	4,726,151	8,938,761
5100-5800	Other Operating Costs	21,014,057	26,900,551
6100-6700	Capital Expenditures	5,548,153	2,282,120
TOTAL EXPENDITURES		**136,546,541**	**154,535,594**
7100-7900	Other Outgo	23,510,367	34,518,803
TOTAL EXPENDITURES & OTHER OUTGO		**160,056,909**	**189,054,397**
SURPLUS/(DEFICIT)		**7,983,812**	**(9,723,198)**
ENDING FUND BALANCE		**103,980,692**	**94,257,494**

GENERAL FUND DETAIL
Fund 10: Unrestricted and Fund 13 & 14: Restricted

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
REVENUE			
FEDERAL REVENUE			
8100	Federal Revenue	-	-
8115	POP THE CAP	35,049	82,212
8116	NSF - Bees Sub-Award	5,150	14,460
8121	Federal College Work Study	653,158	724,061
8122	FISAP Admin	46,106	451,234
8125	ARP HEERF lll	-	-
8127	ARP HEERF lll MSI	-	-
8135	Teacher Acceleration Preparation Program	341,516	862,184
8140	Tanf - Federal (50%)	116,404	109,518
8159	PELL Admin. Allowance	23,787	201,510
8160	Veteran's Education	-	-
8170	Vocation Technical Education	747,787	828,494
8182	Title V Cooperative	-	-
8183	Air Force Research Lab	-	-
8184	Title V Data Science	483,049	99,309
8185	NSF-Advanced Tech Education	8,800	165,066
8190	Other Federal Revenue	9,803,469	150,000
8193	Foster Parenting - Federal	42,838	49,734
8201	Title V Second Year Experience	-	-
8203	Trio Grant	8,715	-
8260	Interest Income - Fed	1,705,530	-
8290	Misc Federal Income	32,020	32,020
TOTAL FEDERAL REVENUE		**14,053,380**	**3,769,802**
STATE REVENUE			
8600	State Revenues	4,152,809	8,924,207
8603	Campus Safety & Sexual Assault	-	-
8605	Financial Aid Technology	76,896	71,964
8606	Mental Health Support	482,085	801,876
8610	General Apportionments	79,330,668	86,658,303
8611	Basic Skills	462,618	1,678,609
8612	Calif Apprenticeship Initiative CAI	-	-
8613	Full Time Faculty Hiring	1,481,893	1,481,893
8615	Enrollment Fee Financial Asst.	170,899	189,659
8616	BFAP Administration	722,604	712,034
8618	California College Promise	644,020	1,752,059
8622	Veteran's Resource Center	185,716	222,820
8623	Guided Pathways	97,416	297,690
8624	EOPS	2,005,181	1,499,506
8625	CARE	628,028	759,312
8626	Disabled Student Progr Svcs	1,356,430	2,794,289
8627	CalWorks	1,091,595	1,084,363
8628	Student Success & Support (SSSP) Credit	3,900,175	4,217,641

GENERAL FUND DETAIL

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
REVENUE continued			
STATE REVENUE continued			
8630	Education Protection Account (EPA)	21,392,373	18,583,927
8631	DPSS CalWorks	233,451	150,000
8632	Strong Workforce Development 60% District Share	1,303,102	1,877,048
8635	Nursing Enrollment	270,930	440,932
8637	Strong Workforce Development 40% Region Share	999,266	816,743
8638	Student Equity	1,988,528	3,245,347
8640	Tanf - State (50%)	-	-
8641	Job Developer	172,425	174,988
8644	Quality Improvement Grant	7,094	9,829
8646	Classified Professional Development	-	50,763
8647	Rapid Rehousing	423,139	3,780,737
8648	Cal Fresh	3,530	-
8655	Instructional Block Grant	3,209	57,446
8657	Staff Diversity	296,692	372,167
8660	Interest	-	-
8662	Cal OES State PPE	-	-
8663	Foster Parent Training Program - State	86,767	100,734
8666	Undocumented Resources Liaisons	18,098	254,793
8668	CA Prison Incarcerated Students	14,460	20,000
8670	State Tax Subventions	33,115	36,241
8671	Basic Needs Centers	999,912	1,253,602
8672	Homowners Tax Relief	-	-
8673	Library Services Platform	11,743	-
8674	Rising Scholars Network	96,283	273,101
8675	LGBTQ+	36,811	302,371
8676	College & Career Access Pathways	-	1,006
8678	Economic & Workforce Development	91,710	251,929
8679	Learning-Aligned Employment Program	-	-
8681	State Lottery Proceeds - Reg	2,460,095	2,168,791
8682	State Lottery Proceeds-Prop 20	1,462,253	1,630,128
8685	Mandated Cost Reimbursement	390,992	438,793
8687	Puente Program	49,241	310,874
8688	Retention & Enrollment Outreach	679,194	395,030
8690	Other State Revenue	3,374,889	3,064,809
8691	Adjunct Faculty Parity	250,065	263,353
8692	Adjunct Office Hours	24,362	24,362
8693	Adjunct Health Costs	7,762	7,762
8697	Culturally Competent Faculty	15,000	35,434
TOTAL STATE REVENUE		**133,985,524**	**153,539,265**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

GENERAL FUND DETAIL		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
REVENUE continued			
LOCAL REVENUE			
8809	Foundation for CCC Grants	-	12,917
8809	Kaiser Sim Collaboration	-	-
8811	Tax Allocation, Secured Roll	9,191,094	9,218,027
8812	Tax Allocation, Supp. Roll	145,352	168,166
8813	Tax Allocation, Unsecured Roll	269,589	280,100
8816	Prior Years Taxes	256,457	-
8818	Delinq Taxes (Redevelop Apport. Offset)	129,906	252,671
8819	AB1290 (Redevelopment Apport. Offset)	1,104,454	1,185,512
8832	SOAR/Other Fee Waivers Conta Acct	(760,622)	(760,622)
8838	Student Bad Debt Write Off Contra Acct.	-	-
8839	Final Student Write Off Contra Acct.	(14,722)	(14,722)
8850	AVC Facilities Rental	-	-
8851	CSUB Facilities Rental	10,000	10,000
8860	Interest and Investment Income	3,826,761	3,125,638
8861	Unallocated Interest	-	-
8862	Youth Apprenticeship	-	55,542
8866	Prior Year Recovery	58,040	58,040
8868	Bachelor's Degree Pilot Program Tuition	106,176	106,176
8872	Community Service & CCD Classes	21,550	-
8873	BOGG Fee - Waiver Contra Account	(10,098,541)	(10,098,541)
8874	Enrollment	13,630,904	13,630,904
8876	Student Health Services	636,126	2,646,098
8877	Instructional/Lab Fees	46,298	46,298
8879	Transcript Charges	1	-
8880	Nonresident Tuition	999,164	999,164
8881	Parking Services-Public Transp	252,840	265,000
8885	Other Student Fees-Charges	-	-
8887	Audit Refunds/Challenges	2,579	-
8889	Library Book Fines	-	-
8890	Other Local Revenues	58,224	177,944
8893	Other Local Revenue Contracts	66,882	66,882
8894	Royalty Revenue	-	-
8896	Other Local Revenue - Bank Adj	(81)	-
8898	Events Local Revenue	51,180	51,180
8899	Internal Parking Permit Reimbursement	12,208	12,250
8980	Incoming Transfers	-	-
8981	Interfund Transfers In	-	527,509
TOTAL LOCAL REVENUE		**20,001,818**	**22,022,133**
GRAND TOTAL REVENUE		**168,040,721**	**179,331,199**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

GENERAL FUND DETAIL		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
EXPENDITURES			
ACADEMIC SALARIES			
1100	Instructor Salaries	18,878,419	20,659,834
1200	Educational Administrators	6,835,111	8,036,278
1300	Adjunct, Teaching	19,638,785	18,227,962
1400	Other, Non-teaching	3,591,700	3,603,186
TOTAL ACADEMIC SALARIES		**48,944,015**	**50,527,260**
CLASSIFIED SALARIES			
2100	Regular, Non-Instr.	21,475,565	25,616,158
2200	Regular, Instr. Aides	1,324,967	1,536,712
2300	Hourly, Non-Instr.	4,117,401	3,946,250
2400	Hrly, Instr. Aides	298,711	314,172
TOTAL CLASSIFIED SALARIES		**27,216,644**	**31,413,292**
EMPLOYEE BENEFITS			
3100	State Teachers Ret.	9,748,712	11,368,752
3200	PERS	6,504,497	7,958,087
3300	OASDI/Medicare	2,781,722	3,151,824
3400	Health & Welfare	8,978,300	10,704,860
3500	Unemployment Ins.	60,211	64,796
3600	Workers' Comp.	1,002,080	1,203,291
3900	Alternative Retirement Plan	22,000	22,000
TOTAL EMPLOYEE BENEFITS		**29,097,521**	**34,473,610**
SUPPLIES			
4100	Textbooks	21,249	45,100
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	2,704,090	2,746,119
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	1,822,842	5,885,899
4600	Transportation Supplies	40,475	60,800
4700	Food Supplies	137,495	200,843
TOTAL SUPPLIES		**4,726,151**	**8,938,761**
OTHER OPERATING EXPENSES			
5100	Consultants	4,609,650	6,618,665
5200	Conferences & Travel	1,031,886	1,801,724
5300	Dues & Memberships	2,611,551	3,758,979
5400	Insurance	270,477	1,727,535
5500	Utilities	3,730,064	5,031,949
5600	Rentals & Repairs	2,230,531	1,526,642
5700	Legal, Audit, Elections	1,573,045	1,727,000
5800	Other Services, Misc.	4,956,853	4,708,058
5900	Other Support	-	-
TOTAL OTHER OPERATING EXPENSES		**21,014,057**	**26,900,551**

GENERAL FUND DETAIL		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
EXPENDITURES continued			
CAPITAL OUTLAY			
6100	Site Improvement	50,794	40,000
6200	Building & Improvements	883,805	70,345
6300	Library Books	321,492	319,507
6400	Equipment	4,292,063	1,852,268
6500	Replacement Equipment	-	-
TOTAL CAPITAL OUTLAY		**5,548,153**	**2,282,120**
OTHER OUTGO			
7100	Debt Retirement	659,751	-
7310	Interfund Transfers Out	20,252,750	17,198,963
7400	Other Transfers	-	151,978
7500	Student Grants & Payments	1,256,477	551,827
7600	Payments for Students	1,341,390	387,781
7900	Reserve for Expenditures	-	16,228,255
TOTAL OTHER OUTGO		**23,510,367**	**34,518,803**
TOTAL EXPENDITURES		**160,056,909**	**189,054,397**
SURPLUS/(DEFICIT)		**7,983,812**	**(9,723,198)**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

UNRESTRICTED GENERAL FUND SUMMARY
FUND 10

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**91,301,379**	**98,416,666**
REVENUE			
8100-8200	Federal	11,541,020	32,020
8600-8700	State	108,436,134	112,728,234
8800-8900	Local/Incoming Transfers	18,010,855	17,309,581
TOTAL REVENUE		**137,988,009**	**130,069,835**
EXPENDITURES			
1100-1400	Academic Salaries	44,740,616	45,812,824
2100-2400	Classified Salaries	20,467,684	23,779,037
3100-3900	Employee Benefits	25,312,027	29,800,705
4100-4700	Supplies	1,160,976	2,654,534
5100-5800	Other Operating Costs	14,485,335	19,688,394
6100-6700	Capital Expenditures	3,940,674	969,442
TOTAL EXPENDITURES		**110,107,312**	**122,704,936**
7100-7900	Other Outgo	20,765,410	17,798,963
TOTAL EXPENDITURES & OTHER OUTGO		**130,872,722**	**140,503,899**
SURPLUS/(DEFICIT)		**7,115,287**	**(10,434,064)**
ENDING FUND BALANCE		**98,416,666**	**87,982,602**
ASSIGNMENTS			
ERTC One-Time Funds		(15,416,850)	-
Student Housing (Local Contribution)		(10,000,000)	(10,000,000)
Capital Projects Protection		(5,500,000)	(5,500,000)
ITS Phone Replacement		-	(1,000,000)
ITS Equipment Refresh		-	(1,500,000)
ITS Projects Support (Implementations)		(500,000)	(750,000)
Resource Allocation One-Time		(1,500,000)	(3,000,000)
CPOS Student Support		-	(500,000)
Professional Development		(50,000)	(100,000)
Pension Rate Stabilization (BP 6250)		(7,300,000)	(7,300,000)
Assigned Aside for Categorical Salaries + Benefits		(750,000)	(750,000)
Leave Payoff		(500,000)	(500,000)
Cafeteria Support		-	(350,000)
Reserve for Emergencies (AP 6305)		(500,000)	(500,000)
Scheduled Maintenance Reserve - 1%		-	(1,309,361)
Supplemental Protection		(2,500,000)	(2,500,000)
TOTAL ASSIGNED		**(44,516,850)**	**(35,559,361)**
UNASSIGNED ENDING FUND BALANCE		**53,899,816**	**52,423,241**
UNASSIGNED RESERVE %		**53.3%**	**40.1%**

UNRESTRICTED GENERAL FUND DETAIL
FUND 10

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**91,301,379**	**98,416,666**
REVENUE			
FEDERAL REVENUE			
8160	Veteran's Education	-	-
8190	Other Federal Revenue	9,803,469	-
8260	Interest Income - Fed	1,705,530	-
8290	Misc Federal Income	32,020	32,020
TOTAL FEDERAL REVENUE		**11,541,020**	**32,020**
STATE REVENUE			
8600	State Revenues	-	-
8610	General Apportionments	79,330,668	86,658,303
8613	Full Time Faculty Hiring	1,481,893	1,481,893
8630	Education Protection Account (EPA)	21,392,373	18,583,927
8660	Interest	-	-
8670	State Tax Subventions	33,115	36,241
8672	Homeowners Tax Relief	-	-
8681	State Lottery Proceeds - Reg	2,460,095	2,168,791
8685	Mandated Cost Reimbursement	390,992	438,793
8690	Other State Revenue	3,064,809	3,064,809
8691	Adjunct Faculty Parity	250,065	263,353
8692	Adjunct Office Hours	24,362	24,362
8693	Adjunct Health Costs	7,762	7,762
TOTAL STATE REVENUE		**108,436,134**	**112,728,234**
LOCAL REVENUE			
8811	Tax Allocation, Secured Roll	9,191,094	9,218,027
8812	Tax Allocation, Supp. Roll	145,352	168,166
8813	Tax Allocation, Unsecured Roll	269,589	280,100
8816	Prior Years Taxes	256,457	-
8818	Delinq Taxes (Redevelop Apport. Offset)	129,906	252,671
8819	AB1290 (Redevelopment Apport. Offset)	1,104,454	1,185,512
8832	SOAR/Other Fee Waivers Conta Acct	(760,622)	(760,622)
8838	Student Bad Debt Write Off Contra Acct.	-	-
8839	Final Student Write Off Contra Acct.	(14,722)	(14,722)
8850	AVC Facilities Rental	-	-
8851	CSUB Facilities Rental	10,000	10,000
8860	Interest and Investment Income	2,804,492	2,103,369
8861	Unallocated Interest	-	-
8866	Prior Year Recovery	58,040	58,040
8868	Bachelor's Degree Pilot Program Tuition	106,176	106,176
8873	BOGG Fee - Waiver Contra Account	(10,098,541)	(10,098,541)
8874	Enrollment	13,630,904	13,630,904

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

UNRESTRICTED GENERAL FUND DETAIL		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
REVENUES			
LOCAL REVENUE continued			
8877	Instructional/Lab Fees	46,298	46,298
8879	Transcript Charges	1	-
8880	Nonresident Tuition	999,164	999,164
8881	Parking Services-Public Transp	-	-
8885	Other Student Fees-Charges	-	-
8887	Audit Refunds/Challenges	2,579	-
8889	Library Book Fines	-	-
8890	Other Local Revenues	12,254	6,976
8893	Other Local Revenue Contracts	66,882	66,882
8894	Royalty Revenue	-	-
8896	Other Local Revenue	(81)	-
8898	Events Local Revenue	51,180	51,180
8980	Incoming Transfers	-	-
TOTAL LOCAL REVENUE		**18,010,855**	**17,309,581**
GRAND TOTAL REVENUE		**137,988,009**	**130,069,835**
EXPENDITURES			
ACADEMIC SALARIES			
1100	Instructor Salaries	18,635,568	20,644,222
1200	Educational Administrators	5,076,453	5,385,900
1300	Adjunct, Teaching	19,547,128	18,171,351
1400	Other, Non-teaching	1,481,468	1,611,351
TOTAL ACADEMIC SALARIES		**44,740,616**	**45,812,824**
CLASSIFIED SALARIES			
2100	Regular, Non-Instr.	17,146,813	20,251,589
2200	Regular, Instr. Aides	1,312,392	1,536,712
2300	Hourly, Non-Instr.	1,709,768	1,676,564
2400	Hrly, Instr. Aides	298,711	314,172
TOTAL CLASSIFIED SALARIES		**20,467,684**	**23,779,037**
EMPLOYEE BENEFITS			
3100	State Teachers Ret.	8,868,947	10,654,602
3200	PERS	5,343,911	6,381,580
3300	OASDI/Medicare	2,340,727	2,599,206
3400	Health & Welfare	7,821,634	9,051,205
3500	Unemployment Ins.	55,646	59,526
3600	Workers' Comp.	859,162	1,032,586
3900	Alternative Retirement Plan	22,000	22,000
TOTAL EMPLOYEE BENEFITS		**25,312,027**	**29,800,705**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

UNRESTRICTED GENERAL FUND DETAIL		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
EXPENDITURES continued			
SUPPLIES			
4100	Textbooks	-	-
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	42,244	87,775
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	1,074,549	2,500,059
4600	Transportation Supplies	40,475	60,800
4700	Food Supplies	3,707	5,900
TOTAL SUPPLIES		**1,160,976**	**2,654,534**
OTHER OPERATING EXPENSES			
5100	Consultants	1,820,688	3,159,699
5200	Conferences & Travel	465,298	782,700
5300	Dues & Memberships	1,236,451	2,388,789
5400	Insurance	256,277	1,714,250
5500	Utilities	3,646,843	4,894,800
5600	Rentals & Repairs	1,562,480	1,264,329
5700	Legal, Audit, Elections	1,566,365	1,717,000
5800	Other Services, Misc.	3,930,933	3,766,827
5900	Other Support	-	-
TOTAL OTHER OPERATING EXPENSES		**14,485,335**	**19,688,394**
CAPITAL OUTLAY			
6100	Site Improvement	50,794	40,000
6200	Building & Improvements	688,883	8,804
6300	Library Books	-	43,507
6400	Equipment	3,200,997	877,131
6500	Equipment Replacement	-	-
TOTAL CAPITAL OUTLAY		**3,940,674**	**969,442**
OTHER OUTGO			
7000	Other Outgo	-	-
7100	Debt Retirement	512,660	-
7310	Interfund Transfers Out	20,252,750	17,198,963
7400	Other Transfers	-	-
7500	Student Grants & Payments	-	-
7600	Payments for Students	-	-
7900	Reserve for Expenditures	-	600,000
TOTAL OTHER OUTGO		**20,765,410**	**17,798,963**
GRAND TOTAL EXPENDITURES		**130,872,722**	**140,503,899**
SURPLUS/(DEFICIT)		**7,115,287**	**(10,434,064)**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

UNRESTRICTED GENERAL FUND DETAIL	2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
TOTAL ENDING FUND BALANCE	**98,416,666**	**87,982,602**
ASSIGNMENTS		
ERTC One-Time Funds	(15,416,850)	-
Student Housing - Local Contribution	(10,000,000)	(10,000,000)
Capital Projects Protection	(5,500,000)	(5,500,000)
ITS Phone Replacement	-	(1,000,000)
ITS Equipment Refresh	-	(1,500,000)
ITS Projects Support (Implementations)	(500,000)	(750,000)
Resource Allocation One-Time	(1,500,000)	(3,000,000)
CPOS Student Support	-	(500,000)
Professional Development	(50,000)	(100,000)
Pension Rate Stabilization (BP 6250)	(7,300,000)	(7,300,000)
Assigned Aside for Categorical Salaries + Benefits	(750,000)	(750,000)
Leave Payoff	(500,000)	(500,000)
Cafeteria Support	-	(350,000)
Reserve for Emergencies (AP 6305)	(500,000)	(500,000)
Scheduled Maintenance Reserve - 1%	-	(1,309,361)
Supplemental Protection	(2,500,000)	(2,500,000)
TOTAL ASSIGNED	**(44,516,850)**	**(35,559,361)**
UNASSIGNED ENDING FUND BALANCE	**53,899,816**	**52,423,241**
UNASSIGNED RESERVE %	**53.3%**	**40.1%**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

RESTRICTED GENERAL FUND SUMMARY
Fund 13 & 14

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**4,695,501**	**5,564,027**
REVENUE			
8100-8200	Federal	2,512,360	3,737,782
8600-8700	State	25,549,389	40,811,031
8800	Local	1,990,963	4,712,552
TOTAL REVENUE		**30,052,712**	**49,261,364**
EXPENDITURES			
1100-1400	Academic Salaries	4,203,399	4,714,436
2100-2400	Classified Salaries	6,748,960	7,634,255
3100-3800	Employee Benefits	3,785,494	4,672,905
4100-4700	Supplies	3,565,175	6,284,227
5100-5800	Other Operating Costs	6,528,722	7,212,157
6100-6700	Capital Expenditures	1,607,479	1,312,678
TOTAL EXPENDITURES		**26,439,229**	**31,830,658**
7100-7900	Other Outgo	2,744,957	16,719,840
TOTAL EXPENDITURES & OTHER OUTGO		**29,184,186**	**48,550,498**
SURPLUS/(DEFICIT)		**868,526**	**710,866**
ENDING FUND BALANCE		**5,564,027**	**6,274,893**

RESTRICTED GENERAL FUND DETAIL
Fund 12 (Fund 13 & 14)

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**4,695,501**	**5,564,027**
REVENUE			
FEDERAL REVENUE			
8100	Federal Revenue	-	-
8115	POP THE CAP	35,049	82,212
8116	NSF - Bees Sub-Award	5,150	14,460
8121	Federal College Work Study	653,158	724,061
8122	FISAP Admin	46,106	451,234
8125	ARP HEERF lll	-	-
8127	ARP HEERF lll MSI	-	-
8135	Teacher Acceleration Preparation Program	341,516	862,184
8140	Tanf - Federal (50%)	116,404	109,518
8159	PELL Admin. Allowance	23,787	201,510
8170	Vocation Technical Education	747,787	828,494
8182	Title V Coop	-	-
8183	Air Force Research Lab	-	-
8184	Title V Data Science	483,049	99,309
8185	NSF-Advanced Tech Education	8,800	165,066
8190	Other Federal Revenue	-	150,000
8193	Foster Parenting - Federal	42,838	49,734
8201	Title V Second Year Experience	-	-
8203	Trio Grant	8,715	-
TOTAL FEDERAL REVENUE		**2,512,360**	**3,737,782**
STATE REVENUE			
8600	State Revenues	4,152,809	8,924,207
8603	Campus Safety & Sexual Assault	-	-
8605	Financial Aid Technology	76,896	71,964
8606	Mental Health Support	482,085	801,876
8611	Basic Skills	462,618	1,678,609
8612	Calif Apprenticeship Initiative CAI	-	-
8615	Enrollment Fee Financial Asst.	170,899	189,659
8616	BFAP Administration	722,604	712,034
8618	California College Promise	644,020	1,752,059
8622	Veteran's Resource Center	185,716	222,820
8623	Guided Pathways	97,416	297,690
8624	EOPS	2,005,181	1,499,506
8625	CARE	628,028	759,312
8626	Disabled Student Progr Svcs	1,356,430	2,794,289
8627	CalWorks	1,091,595	1,084,363
8628	Student Success & Support (SSSP) Credit	3,900,175	4,217,641
8631	DPSS CalWorks	233,451	150,000
8632	Strong Workforce Development 60% District Share	1,303,102	1,877,048

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

RESTRICTED GENERAL FUND DETAIL		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
REVENUE			
STATE REVENUE continued			
8635	Nursing Enrollment	270,930	440,932
8637	Strong Workforce Development 40% Region Share	999,266	816,743
8638	Student Equity	1,988,528	3,245,347
8640	Tanf - State (50%)	-	-
8641	Job Developer	172,425	174,988
8644	Quality Improvement Grant	7,094	9,829
8646	Classified Professional Development	-	50,763
8647	Rapid Rehousing	423,139	3,780,737
8648	Cal Fresh	3,530	-
8655	Instructional Block Grant	3,209	57,446
8657	Staff Diversity	296,692	372,167
8662	Cal OES State PPE	-	-
8663	Foster Parent Training Program - State	86,767	100,734
8666	Undocumented Resources Liaisons	18,098	254,793
8668	CA Prison Incarcerated Students	14,460	20,000
8671	Basic Needs Centers	999,912	1,253,602
8673	Library Services Platform	11,743	-
8674	Rising Scholars Network	96,283	273,101
8675	LGBTQ+	36,811	302,371
8676	College & Career Access Pathways	-	1,006
8678	Economic & Workforce Development	91,710	251,929
8679	Learning-Aligned Employment Program	-	-
8682	State Lottery Proceeds-Prop 20	1,462,253	1,630,128
8687	Puente Program	49,241	310,874
8688	Retention & Enrollment Outreach	679,194	395,030
8690	Other State Revenues	310,080	-
8697	Culturally Competent Faculty	15,000	35,434
TOTAL STATE REVENUE		**25,549,389**	**40,811,031**
LOCAL REVENUE			
8808	Foundation For CCC Grants	-	12,917
8809	Kaiser Sim Collaboration	-	-
8860	Interest and Investment Income	1,022,269	1,022,269
8862	Youth Apprenticeship	-	55,542
8872	Community Service Classes	21,550	-
8876	Student Health Services	636,126	2,646,098
8881	Parking	252,840	265,000
8890	Other Local Revenues	45,970	170,968
8896	Other Local Revenues/Cash In Bank	-	-
8899	Internal Parking Permit Reimbursement	12,208	12,250
8981	Interfund Transfers In	-	527,509
TOTAL LOCAL REVENUE		**1,990,963**	**4,712,552**
GRAND TOTAL REVENUE		**30,052,712**	**49,261,364**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

RESTRICTED GENERAL FUND DETAIL		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
EXPENDITURES			
ACADEMIC SALARIES			
1100	Instructor Salaries	242,852	15,612
1200	Educational Administrators	1,758,658	2,650,378
1300	Adjunct, Teaching	91,657	56,611
1400	Other, Non-teaching	2,110,232	1,991,835
TOTAL ACADEMIC SALARIES		**4,203,399**	**4,714,436**
CLASSIFIED SALARIES			
2100	Regular, Non-Instr.	4,328,752	5,364,569
2200	Regular, Instr. Aides	12,575	
2300	Hourly, Non-Instr.	2,407,633	2,269,686
2400	Hrly, Instr. Aides	-	-
TOTAL CLASSIFIED SALARIES		**6,748,960**	**7,634,255**
EMPLOYEE BENEFITS			
3100	State Teachers Ret.	879,765	714,150
3200	PERS	1,160,586	1,576,507
3300	OASDI	440,995	552,618
3400	Health & Welfare	1,156,666	1,653,655
3500	Unemployment Ins.	4,565	5,270
3600	Workers' Comp.	142,918	170,705
3800	Alternative Retirement Plan	-	
TOTAL EMPLOYEE BENEFITS		**3,785,494**	**4,672,905**
SUPPLIES			
4100	Textbooks	21,249	45,100
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	2,661,846	2,658,344
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	748,292	3,385,840
4600	Transportation Supplies	-	-
4700	Food Supplies	133,788	194,943
TOTAL SUPPLIES		**3,565,175**	**6,284,227**
OTHER OPERATING EXPENSES			
5100	Consultants	2,788,962	3,458,966
5200	Conferences & Travel	566,589	1,019,024
5300	Dues & Memberships	1,375,100	1,370,190
5400	Insurance	14,200	13,285
5500	Utilities	83,221	137,149
5600	Rentals & Repairs	668,051	262,313
5700	Legal, Audit, Elections	6,680	10,000
5800	Other Services, Misc.	1,025,920	941,231
5804	Borrowing Interest Expense	-	-
5900	Other Support	-	-
TOTAL OTHER OPERATING EXPENSES		**6,528,722**	**7,212,157**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

RESTRICTED GENERAL FUND DETAIL		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
EXPENDITURES continued			
CAPITAL OUTLAY			
6100	Site Improvement	-	-
6200	Building & Improvements	194,922	61,541
6300	Library Books	321,492	276,000
6400	Equipment	1,091,066	975,137
6500	Equipment Replacement	-	-
TOTAL CAPITAL OUTLAY		**1,607,479**	**1,312,678**
OTHER OUTGO			
7000	Other Outgo	-	-
7100	Debt Retirement	147,091	-
7310	Interfund Transfers Out	-	-
7400	Other Transfers & Indirect Costs	-	151,978
7500	Student Grants & Payments	1,256,477	551,827
7600	Payments for Students	1,341,390	387,781
7900	Reserve for Expenditures	-	15,628,255
TOTAL OTHER OUTGO		**2,744,957**	**16,719,840**
GRAND TOTAL EXPENDITURES		**29,184,186**	**48,550,498**
SURPLUS/(DEFICIT)		**868,526**	**710,866**
ENDING FUND BALANCE		**5,564,027**	**6,274,893**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

CAPITAL OUTLAY PROJECTS FUND
Fund 41

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**25,889,929**	**44,846,979**
REVENUE			
8651	State Capital Outlay	-	-
8652	Scheduled Maintenance	-	-
8860	Interest	917,782	1,248,902
8686	Mandated Costs 1X	-	-
8818	Penalty, Interest & Deliq Taxes	143,580	72,098
8867	Non Resident Cap X Fee	53,800	60,875
8890	Capital Outlay Projects	-	-
8891	Lancaster Redevelopment	2,326,205	2,326,205
8892	Palmdale Redevelopment	1,047,102	1,047,102
8940	Proceeds of General Long-Term	-	-
8981	Interfund Transfers	18,600,000	15,916,850
TOTAL REVENUE		**23,088,469**	**20,672,033**
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	-	-
3100-3800	Employee Benefits	-	-
4100-4700	Supplies	16,399	9,635
5100-5800	Other Operating Costs	2,190,315	2,950,447
6100-6700	Capital Expenditures	1,065,829	34,793,078
TOTAL EXPENDITURES		**3,272,544**	**37,753,160**
7100-7900	Other Outgo	858,875	2,266,987
TOTAL EXPENDITURES & OTHER OUTGO		**4,131,419**	**40,020,147**
ENDING FUND BALANCE		**44,846,979**	**25,498,865**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

CAPITAL OUTLAY PROJECTS FUND DETAIL

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**25,889,929**	**44,846,979**
REVENUE			
8651	State Capital Outlay	-	-
8652	Scheduled Maintenance	-	-
8860	Interest and Investment Income	917,782	1,248,902
8686	Mandated Costs 1X	-	-
8818	Penalty, Interest & Deliq Taxes	143,580	72,098
8867	Non Resident Cap X Fee	53,800	60,875
8890	Other Local Revenues	-	-
8891	Lancaster Redevelopment	2,326,205	2,326,205
8892	Palmdale Redevelopment	1,047,102	1,047,102
8940	Proceeds of General Long-Term	-	-
8981	Interfund Transfers	18,600,000	15,916,850
TOTAL REVENUE		**23,088,469**	**20,672,033**
EXPENDITURES			
14505	Facilities Services	29,043	1,466,117
14505	Certificate of Participation-Land	858,875	864,995
15701	Palmdale Projects	1,824,893	1,942,648
15850	Foxfield Renovations	104,283	98,350
17245	Horticultural Lab Building Upgrades	92,346	-
18012	Palmdale Center Technology Facility	108,428	474,909
22006	Mechanical Maintenance Upgrade	2,261	-
22007	Door Access Controls Upgrade	17,010	-
22008	Admin,FA3,L,YH,UH&MH Carpet Signage Paint	67,899	-
22009	Irrigation Upgrade	31,374	-
22010	Library and CDC Roof Repairs	-	-
22011	Library & MesHall Elevator Upgrades	(49,538)	-
22012	Learning Center & Fine Arts Exterior Upgrade	6,438	-
22020	Tennis Courts	3,865	-
23003	AT&T Cell Tower Upgrade	-	5,245
23007	Fire Alarm System Upgrade	23,280	285,004
23009	Child Development Center Upgrade	32,472	271,513
23010	Emerg. Lighting Upgrade/Replacement	4,900	219,397
23011	Fire Pump Replacement	12,294	706
23012	Repair/Replacement Roof/Exhaust Fan	-	36,420
23013	HVAC VFD Replacement	-	18,218
23015	Landscape,Access Point & Campus Pathway	157,035	562,684
23016	HVAC Heating Units Upgrade/Replacement	59,237	157,325
23018	Campus Roadway Resurfacing	187,975	225
23019	Gym Locker Room Upgrades	144,474	7,670
23020	Palmdale Center Lab Upgrades	2,250	51,360
23022	Elevator Repairs	49,538	5,462
23023	Roof Repairs	33,681	157,583
25001	Admin TI	119,289	-
25003	Classroom Modernizations	99,018	25,467
25005	New Gym & Athletic Complex	108,800	33,368,850
TOTAL EXPENDITURES		**4,131,419**	**40,020,147**
ENDING FUND BALANCE		**44,846,979**	**25,498,865**

REVENUE BOND CONSTRUCTION FUND
Fund 42

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**80,331,120**	**69,449,849**
REVENUE			
8860	Capital Outlay Endowment Interest	512,169	512,169
8860	Capital Outlay Interest & Investment Income	1,700,105	1,681,829
8866	Prior Year Recovery	3,973,959	
8897	Lease Revenue Bonds	-	-
8941	Proceeds from Sale of G.O Bond	-	-
8900	Other Financing Sources	-	-
TOTAL REVENUE		**6,186,232**	**2,193,998**
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	341,046	349,948
3100-3800	Employee Benefits	180,071	190,679
4100-4700	Supplies	91,113	28,344
5100-5800	Other Operating Costs	180,397	995,675
6100-6700	Capital Expenditures	16,274,876	26,628,299
TOTAL EXPENDITURES		**17,067,503**	**28,192,945**
7100-7900	Other Outgo	-	-
TOTAL EXPENDITURES & OTHER OUTGO		**17,067,503**	**28,192,945**
ENDING FUND BALANCE		**69,449,849**	**43,450,902**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

REVENUE BOND CONSTRUCTION FUND DETAIL

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**80,331,120**	**69,449,849**
REVENUE			
8860	Capital Outlay Endowment Interest	512,169	512,169
8860	Capital Outlay Interest & Investment Income	1,700,105	1,681,829
8866	Prior Year Recovery	3,973,959	
8897	Lease Revenue Bonds	-	-
8941	Proceeds from Sale of G.O Bond	-	-
8900	Other Financing Sources	-	-
TOTAL REVENUE		**6,186,232**	**2,193,998**
EXPENDITURES			
11150	ITS	-	-
17000	Planning & Coord:Facilities	236,076	216,911
17001	Planning & Coord:Bus Serv	300,490	488,425
17029	Campus Infrastructure PHS I	66,560	31,325
17031	Sage Hall (Academic Commons)	-	-
17037	Student Services Bldg	17,000	100
17038	J-12/30th Main Entrance	3,500	39,400
17039	Discovery Lab	59,871	7,060
17041	Marauder Complex-Modular FieldHouse	-	41,220
17042	General Conditions & Logistics	127,306	764,692
17196	Gym Reno 17-002	-	-
17199	Palmdale Center Expansion	12,775	34,301
17300	Capital Outlay Endowment	12,615	13,000
18003	The Commons	12,745,814	25,696,748
18011	Swing Phase 2	113,451	174,408
18021	Cedar Hall	3,372,045	685,356
22014	Outdoor Fitness Center	-	-
TOTAL EXPENDITURES		**17,067,503**	**28,192,945**
ENDING FUND BALANCE		**69,449,849**	**43,450,902**

BOND INTEREST AND REDEMPTION FUND
Fund 21

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**18,037,417**	**17,949,491**
REVENUE			
8600	State Revenue	98,442	-
8800	Local Revenue	20,872,702	21,638,607
TOTAL REVENUE		**20,971,144**	**21,638,607**
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	-	-
3100-3800	Employee Benefits	-	-
4100-4700	Supplies	-	-
5100-5800	Other Operating Costs	-	-
6100-6700	Capital Expenditures	-	-
TOTAL EXPENDITURES		**-**	**-**
7100-7900	Other Outgo	21,059,070	21,948,497
TOTAL EXPENDITURES & OTHER OUTGO		**21,059,070**	**21,948,497**
ENDING FUND BALANCE		**17,949,491**	**17,639,601**

CHILD DEVELOPMENT FUND
Fund 33

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**390,102**	**265,752**
REVENUE			
8100	Federal	-	-
8138	ARPA Stipend	-	7,385
8147	CRRSA AB82	-	-
8620	California State Preschool	774,882	1,102,946
8690	Other State Revenues	-	699,426
8695	State	-	-
8860	Interest Income	17,001	17,001
8871	Local	114,358	114,358
8980	Transfers In	-	-
TOTAL REVENUE		**906,241**	**1,941,116**
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	567,525	543,728
3100-3800	Employee Benefits	247,264	254,466
4100-4700	Supplies	37,892	79,939
5100-5800	Other Operating Costs	163,843	195,853
6100-6700	Capital Expenditures	14,067	83,978
TOTAL EXPENDITURES		**1,030,591**	**1,157,964**
7100-7900	Other Outgo	-	766,151
TOTAL EXPENDITURES & OTHER OUTGO		**1,030,591**	**1,924,115**
ENDING FUND BALANCE		**265,752**	**282,752**

ENTERPRISE OPERATIONS/AUXILIARY SERVICES
Fund 52

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**51,647**	**112,805**
REVENUE			
Gross Income		568,636	578,569
Less Cost of Sales		387,207	352,574
Net Income from Sales		181,429	225,995
Food Sale Commissions		-	-
MSI		-	-
Incoming Transfers		85,500	141,422
Other Income		360,024	-
TOTAL REVENUE		**626,953**	**367,417**
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	344,741	367,394
3100-3800	Employee Benefits	124,871	141,678
4100-4700	Supplies	69,536	72,500
5100-5800	Other Operating Costs	25,805	26,500
6100-6700	Capital Expenditures	842	1,150
TOTAL EXPENDITURES		**565,795**	**609,222**
7100-7900	Other Outgo	-	-
TOTAL EXPENDITURES & OTHER OUTGO		**565,795**	**609,222**
SURPLUS/DEFICIT		**61,158**	**(241,805)**
ENDING FUND BALANCE		**112,805**	**(129,000)**

PARKING FUND
Fund 32717

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**-**	**-**
REVENUE			
8881	Local	252,840	265,000
8899	Internal Parking Permit Reimb.	12,208	12,250
TOTAL REVENUE		**265,048**	**277,250**
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	-	-
3100-3800	Employee Benefits	-	-
4100-4700	Supplies	9,108	15,000
5100-5800	Other Operating Costs	255,939	262,250
6100-6700	Capital Expenditures	-	-
TOTAL EXPENDITURES		**265,048**	**277,250**
7100-7900	Other Outgo	-	-
TOTAL EXPENDITURES & OTHER OUTGO		**265,048**	**277,250**
ENDING FUND BALANCE		**-**	**-**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

STUDENT REPRESENTATION FEE
Fund 72

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**351,626**	**289,825**
REVENUE			
8884	Fees Collected	43,481	44,000
8860	Interest	-	-
TOTAL REVENUE		**43,481**	**44,000**
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	247	-
3100-3800	Employee Benefits	74	-
4100-4700	Supplies	14,547	35,000
5100-5800	Other Operating Costs	70,195	75,000
6100-6700	Capital Expenditures	-	-
TOTAL EXPENDITURES		**85,063**	**110,000**
7100-7900	Other Outgo	20,219	22,000
TOTAL EXPENDITURES & OTHER OUTGO		**105,282**	**132,000**
ENDING FUND BALANCE		**289,825**	**201,825**

STUDENT FINANCIAL AID FUNDS
Fund 74

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

			2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE			**1,639,325**	**1,681,190**
REVENUE				
8100-8200		Federal Revenue	44,802,754	47,212,530
8600-8700		State Revenue	12,419,930	13,067,047
8800		Local	-	-
8860		Interest	156,009	166,077
TOTAL REVENUE			**57,378,694**	**60,445,654**
EXPENDITURES				
32300	Federal	Pell Student Grants	38,251,576	40,000,000
32310	Federal	Stafford Loans	6,162,896	6,500,000
32320	Federal	SEOG	503,250	712,530
32503	State	Emergency Fin Assist	-	167,561
32520	State	Emergency Fin Assist 2026	175,953	-
32600	State	CAL Grants	6,317,718	6,500,000
32604	State	Student Success	5,617,935	6,049,486
32606	State	Early Action Emergency SFA	-	-
32610	State	Chafee	307,500	350,000
TOTAL EXPENDITURES			**57,336,828**	**60,279,577**
ENDING FUND BALANCE			**1,681,190**	**1,847,267**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

SCHOLARSHIP AND LOAN TRUST FUNDS
Fund 75

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

		2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
BEGINNING FUND BALANCE		**37,199**	**37,227**
REVENUE			
8677	State Revenue	292,263	300,000
8800	Local	472,264	524,000
8860	Interest	28	25
TOTAL REVENUE		**764,555**	**824,025**
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	-	-
3100-3800	Employee Benefits	-	-
4100-4700	Supplies	-	-
5100-5800	Other Operating Costs	-	-
6100-6700	Capital Expenditures	-	-
TOTAL EXPENDITURES		**-**	**-**
7100-7600	32900: Scholarships-Local	362,561	400,000
7100-7600	32901: Scholarshare-Local	3,629	10,000
7100-7900	32902: Private Loans	106,075	114,000
7520	32903: Cal KIDS	292,263	300,000
TOTAL OTHER OUTGO		**764,527**	**824,000**
TOTAL EXPENDITURES & OTHER OUTGO		**764,527**	**824,000**
ENDING FUND BALANCE		**37,227**	**37,252**

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

California Community Colleges
Gann Limit Worksheet
Budget Year 2026-27

DISTRICT: **ANTELOPE VALLEY**
DATE: August 31, 2026

I.	**2026-27 Appropriations Limit:**				
	A.	**Appropriations Limit**			$ 103,512,419
	B.	Price Factor:	**1.0495**		
	C.	Population factor:			
		1 **2024-25** Second Period Actual FTES	10,765.1600		
		2 **2025-26** Second Period Actual FTES	11,831.4300		
		Population Change Factor	1.0990		
		(C.2. divided by C.1.)			
	D.	**Limit adjusted by inflation and population factors**			$ 119,391,276
		(line A multiplied by line B and line C.3.)			
	E.	Adjustments to increase limit:			
		1 Transfers in of financial responsibility			
		2 Temporary voter approved increases			
		3 Total adjustments - increase			-
	F.	Adjustments to decrease limit:			
		1 Transfers out of financial responsibility			
		2 Temporary voter approved increases			
		3 Total adjustments - decrease			-
	G.	**Appropriations Limit**			$ 119,391,276
II.	**2026-27 Appropriations Subject to Limit**				
	A.	State Aid [1]			$ 107,019,600
	B.	State Subventions[2]			36,241
	C.	Local Property taxes			11,104,476
	D.	Estimated excess Debt Service taxes			
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			
	F.	Interest on proceeds of taxes			
	G.	Less: Costs for Unreimbursed Mandates[3]			206,840
	H.	**Appropriations Subject to Limit**			$ 117,953,477

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

[1] Includes any unrestricted General Fund such as State General Apportionments, Apprenticeship Allowance, Prop
[2] Home Owners Property Tax Relief, Timber Yield Tax, etc…
[3] Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district

ANTELOPE VALLEY COLLEGE
2026-27 ADOPTED BUDGET

CALIFORNIA COMMUNITY COLLEGES **Details of Education Protection Account**

Annual Financial and Budget Report

For Actual Year: 2025-2026 District ID: 620 Name: ANTELOPE VALLEY

EPA Revenue	21,392,373

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	21,392,373	-	-	21,392,373
TOTAL		21,392,373	-	-	21,392,373

For Budget Year: 2026-2027 District ID: 620 Name: ANTELOPE VALLEY

EPA Revenue	18,583,927

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	18,583,927	-	-	18,583,927
TOTAL		18,583,927	-	-	18,583,927