



2026-2027
**TENTATIVE
BUDGET**
June 8, 2026



ANTELOPE
VALLEY
COLLEGE



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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.

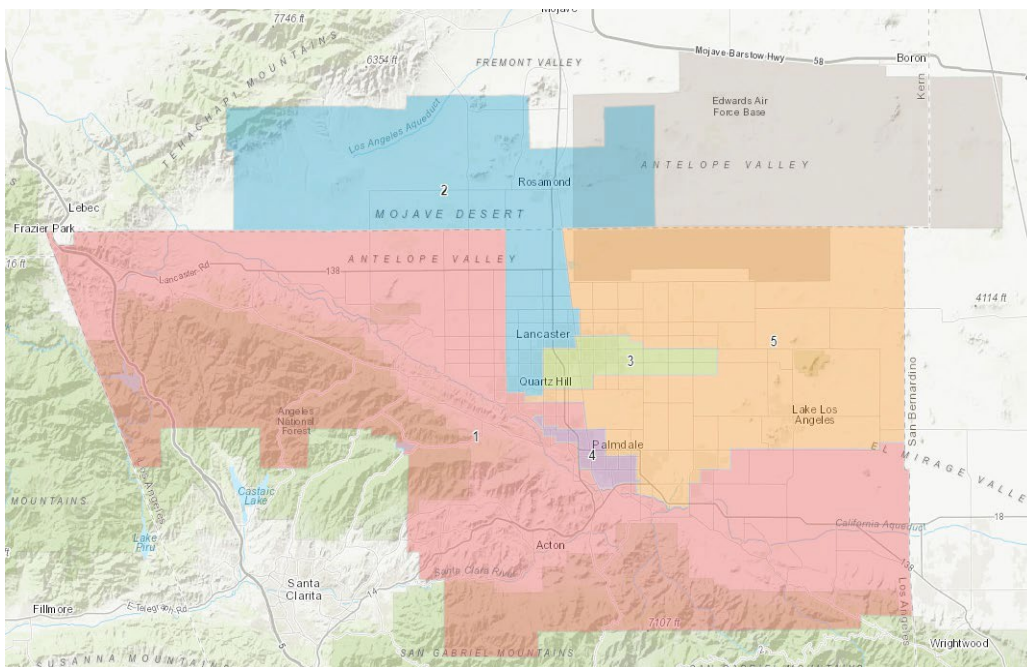
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HISTORY AND OVERVIEW

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 22 local high school campuses across 8 high school districts through both in-person and online instruction.

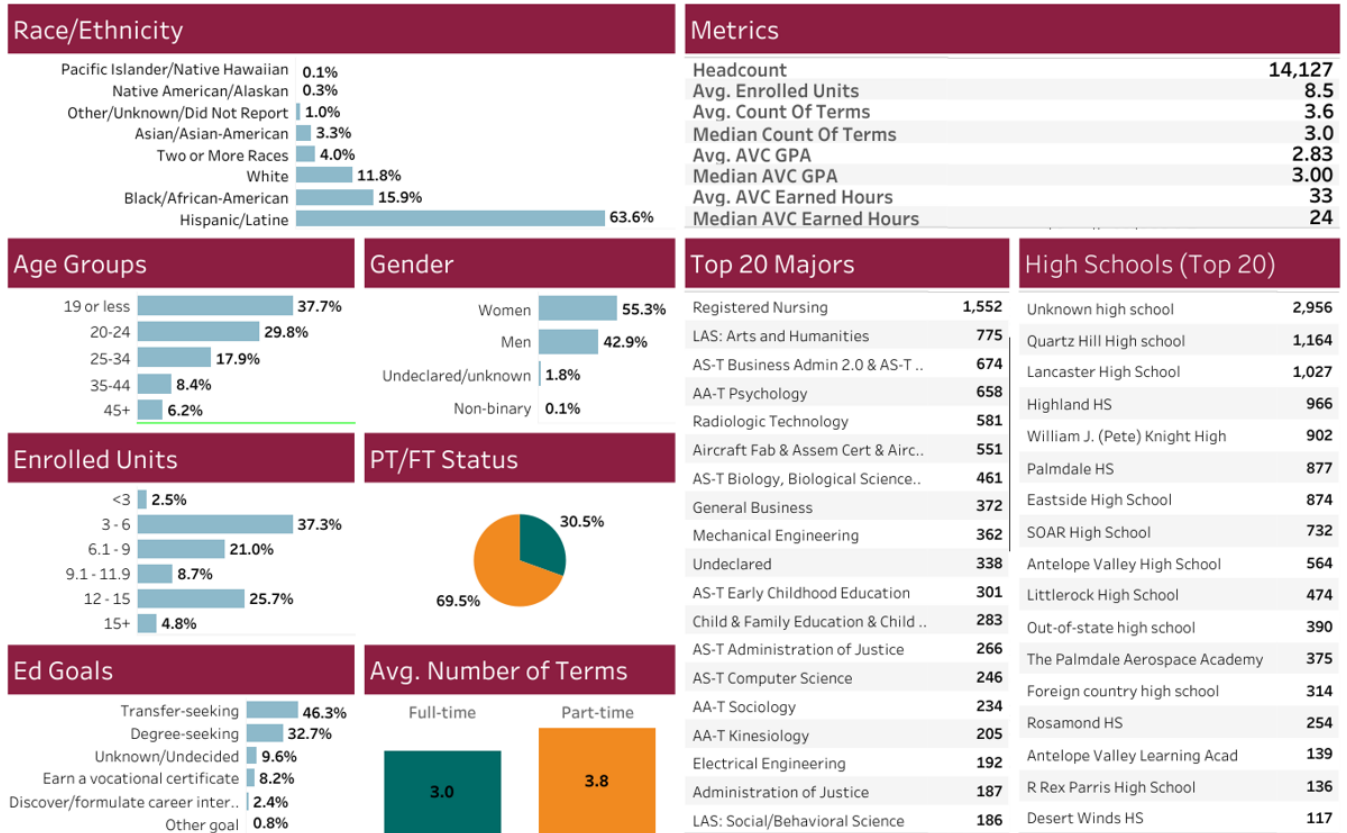
The California State University Bakersfield (CSUB) has an Antelope Valley presence where nine undergraduate degree fields are taught on the northeast corner of the Lancaster campus. CSUB and AVC have signed a Memorandum of Understanding (MOU) to expand the number of STEM baccalaureate degrees available 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 will graduate in Spring 2026.



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AVC is committed to providing Service, Equity, Resources, Vision, and Education to support our students' Success. AVC SERVES over 16,000 students each year, awarding over 1,100 certificates, associate degrees, and baccalaureate degrees in the fall term of 2024 alone. Enrollment continued to increase towards pre-COVID levels in the spring of 2025, with demographic trends reflecting the diverse population of the Antelope Valley.

SPRING 2026 STUDENT PROFILE



AVC employs approximately 1,500 people in service to our students and their career paths, including over 190 full-time faculty, 470 adjunct classroom faculty, and 330 classified professionals.

AVC 2025-26 ESTIMATED ACTUALS

2025-26 Unrestricted General Fund Overview

The College began the year with a fund balance of \$91,301,365. The state budget provided a COLA of 2.30% and unrestricted revenues are estimated to be \$128,200,767. In 2025-26 the college transferred \$18 million from the unrestricted general fund to Fund 41 to support the Gym replacement project. That transfer is reflected in Other Outgo. Estimated expenditures of \$112,739,021 and other outgo of \$18,987,113 are expected to result in an ending fund balance of approximately \$87,775,998.

ANTELOPE VALLEY COLLEGE

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Campus Improvements

Campus improvements continued in 2025-26 as the college continued construction of The Commons which is the last major project of Measure AV, which was \$350 million bond measure 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 STATE BUDGET

Governor Newsom released his May Revision budget proposal for 2026-27 on May 14, 2026. Stronger-than-expected revenues put the state in a better position than projected in the Governor's proposed budget. The May Revision projects a balanced budget for the year, and total state spending would grow to approximately \$349.4 billion, about 8.8% more than the current year, with General Fund spending reaching \$246.6 billion.

Revenue Outlook

Tax revenues came in above projections heading into the May Revision, with the Legislative Analyst's Office (LAO) estimating a \$25 billion improvement across the three-year budget window. Much of that gain is tied to a stock market rally. The LAO was clear, however, that this kind of revenue surge is unlikely to hold, and the state still faces structural gaps in future years. Growing costs in programs like Medi-Cal and CalFresh, driven in part by changes in federal policy, pose a challenge to the state.

The Administration's plan acknowledges that current revenue levels may not be sustainable and that rising costs, particularly in health and human services, are putting pressure on future budgets. The May Revision introduces modest new revenue measures, including limits on certain business tax credits and extending the sales tax to some software purchases. Spending is also trimmed in select areas, including adjustments to Medi-Cal eligibility rules and premiums. Combined with deposits to state reserves, the goal is to keep both 2026-27 and 2027-28 in balance. Reserves at the end of 2026-27 are projected to reach \$29.9 billion, up from the \$23 billion that was anticipated in January.

ANTELOPE VALLEY COLLEGE 2026-27 TENTATIVE BUDGET

CALIFORNIA COMMUNITY COLLEGES 2026-27 FUNDING

May Revision Overview

The May Revision budget proposal 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. When compared to the Governor's January proposal, total CCC funding increases by approximately \$249 million and includes 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 \$146.4 million in additional discretionary funding at 1.4%. This is approximately \$198 million more than was proposed in January. To qualify for the discretionary portion, districts must comply with Assembly Bill 65 by providing employees with up to 14 weeks of paid pregnancy disability leave.
- An additional \$36.7 million in COLAs and workload adjustments for selected categorical programs, which is \$6.1 million more than the January proposal included for those same programs.
- Enrollment growth funding totaling \$89.2 million across two years: \$55.3 million to support 1% growth in 2025-26 and \$33.9 million for an additional 0.5% in 2026-27.
- \$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.
- \$100.6 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.

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- 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.
- \$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 proposed 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 May Revision puts the Proposition 98 minimum guarantee for 2026-27 at \$127.1 billion. That is \$1.6 billion above the \$125.5 billion that was forecast in January and reflects an overall increase of approximately \$28 billion across the three-year budget window compared to the original Governor's Budget estimates. The May Revision includes a proposal to retire the \$1.9 billion settle-up obligation from 2024-25, though it does carry forward a new settle-up of \$3.96 billion for 2025-26. That figure is down from the \$5.6 billion included in January and differs from both the Senate and Assembly budget frameworks, which called for no settle-up at all. The \$408.4 million apportionment deferral from 2025-26 is also slated for repayment. With respect to Proposition 98, the May Revision takes the following actions:

- Apportionment funding increases by \$438.3 million to reflect a total COLA of 4.31%, made up of \$291.9 million for the statutory rate of 2.87% and \$146.4 million in discretionary funding at 1.4%.
- \$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 \$33.9 million for 0.5% in 2026-27.

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- The \$407.1 million mandatory withdrawal from the PSSSA that was included in the January Governor’s Budget, with \$44.5 million of that earmarked for community college apportionments, is no longer needed and has been removed from the proposal due to improved state revenues.
- 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. Note that the floor does not adjust upward with annual COLAs and does not include the discretionary COLA tied to paid family leave.
- 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. Total General Fund Proposition 98 support for community colleges comes in at \$9.629 billion, up \$303 million or 3.2% from the January Governor’s Budget, with total CCC Proposition 98 funding reaching \$14.29 billion for 2026-27.

Student Centered Funding Formula (SCFF)

The 70/20/10 funding split within the Student-Centered Funding Formula is set in statute and will not change. Total Computational Revenue grows by \$491.6 million, moving from \$10.2 billion to \$10.7 billion, reflecting the 4.31% COLA and the 0.5% FTES growth allocation. SCFF rates will continue to be adjusted each year based on the COLA included in the state budget.

- 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 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 this year. 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, and it does not incorporate the discretionary COLA tied to the paid family leave requirement.

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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, the May Revision now reflects reserve deposits of \$5.3 billion across 2024-25 and 2025-26 rather than the withdrawals that were anticipated earlier. The mandatory \$407.1 million withdrawal for 2026-27 that appeared in the January Governor's Budget has been dropped entirely. The PSSSA is now projected to carry a balance of \$10.3 billion at the end of the current year, built from \$8.7 billion in required deposits and \$1.6 billion in discretionary contributions across the three-year budget window.

Funding Adjustments

For 2026-27, the California Community Colleges are slated to receive approximately \$635 million in ongoing funding increases and base adjustments, along with \$815.1 million in one-time program investments. Combined, that represents total proposed changes of roughly \$1.47 billion, about \$249 million more than the Governor's January Budget included for the system.

Capital Outlay

The May Revision carries forward 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 state costs allocated for 2026-27.

AVC 2026-27 TENTATIVE BUDGET OVERVIEW

The 2026-27 Tentative 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)

General Board Policies

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.

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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.

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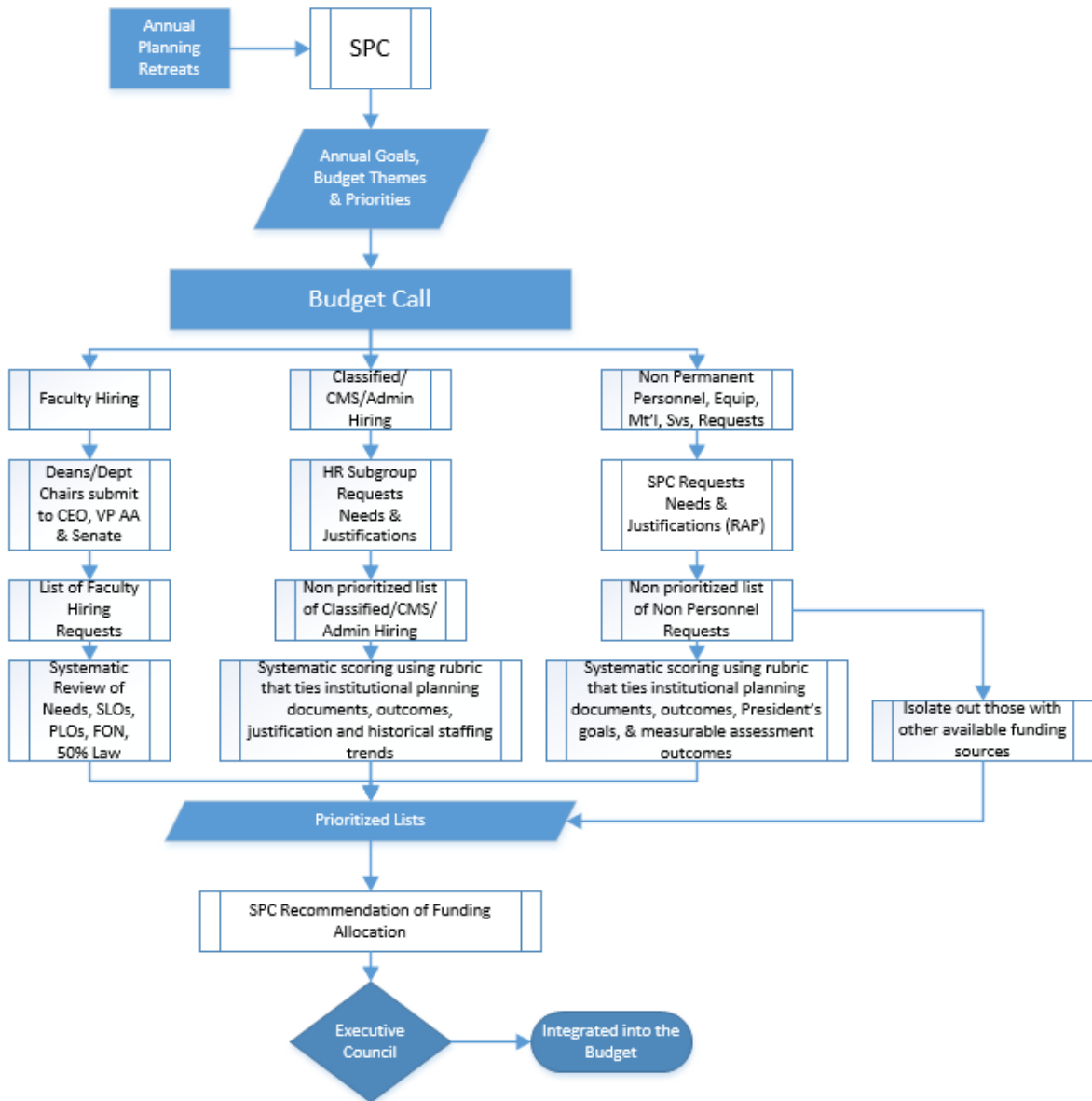
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Budget Development Timeline

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

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AVC Resource Allocation Process



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:

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- 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.

2026-27 Positions Resource Allocation: Faculty Positions

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 Advance 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

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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: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 10 Pts: Ranked 1 • 8 Pts: Ranked 2 • 6 Pts: Ranked 3 • 3 Pts: Ranked 4 • 0 Pts: Ranked 5 or higher 	
Area 3 Position Justification Narrative	Justification providing a succinct and compelling case for the requested position. Must include supportive language from the applicable planning documents.	Max 20 Points: <ul style="list-style-type: none"> • 20 Pts: The justification is complete and presents a compelling case for the position to be supported. • 15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported. • 10 Pts: The justification is partially complete and provides a limited case for supporting the position. • 5 Pts: The justification is significantly incomplete and lacks substantive support for the position. • 0 Pts: No justification supported in planning documents for the position. 	
Area 4 Regulatory, Service or Industry Standard Need	Justification providing a succinct and compelling case for the requested position. Must include supportive language for why there is a regulatory or industry standard need.	Max 20 Points: <ul style="list-style-type: none"> • 20 Pts: The justification is complete and presents a compelling case for the position to be supported. • 15 Pts: The justification is mostly complete and presents a partial but not fully compelling case for the position to be supported. • 10 Pts: The justification is partially complete and provides a limited case for supporting the position. • 5 Pts: The justification is significantly incomplete and lacks substantive support for the position. • 0 Pts: There is no regulatory, service or industry standard need for this position. 	
TOTAL			0

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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 were 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

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

Scoring Area	Related Components	Scoring Rubric	Max Poin
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 demonstrated need supported by PR/APA 15 points: Demonstrates need from Program by PR/APA 30 points: Demonstrates need from PR/APA and linked to Outcomes	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 10 points: Strategic Goal 1- Service: Realign college policies, practices, and processes to remove barriers and to become more effective, efficient, and responsive to students, employees, and the community. 10 points: Strategic Goal 2- Equity: Improve the college culture by becoming a more caring, welcoming, accessible, and inclusive campus. 10 points: Strategic Goal 6- Success: Boost success rates by prioritizing the student experience.	30
Section III: Alignment with President's Goals	-2025-2026 President's Goals	Max 20 Points: 0 points: if it does not support any of the goals 10 Points: if it supports some of the goals 20 points: if it supports most of the goals *1. Increase FTES and Enrollment (10% annually) *2. Increase Transfer Level Math and English Completion (5%) *3. Increase Job Placement Rates (increase to over 70%) *4. The President will continue involvement on Boards, committees and clubs. New opportunities will be considered in the context of current obligations and duties. *5. The President will work with campus constituent groups to revise BP/AP 2510 to reflect current District/College structures and operations *6. The President will continue to pursue funding sources for campus expansion, updating, and student housing in accordance with the Facilities Service Plan *7. Stay informed of local, state, and federal legislative activity as it impacts AVC, and advocate accordingly.	20
Section IV: Measurable Assessment Outcomes (SLO/PLO/ILO/OO, etc.)	-Outcomes Assessment	Max 20 Points: 0 points: No Outcomes 10 Points: Documented Measurable Outcome 20 points: Documented Measurable Outcome tied to SLO/PLO/ILO/OO	20

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The following is a report for non-staffing requests. The window to enter requests has been re-opened to allow for more requests to be submitted for consideration.

Dept/Division	Priority	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
Office of Administrative Services		TESTING	50000 (OT)/ 100000 (OG)	12400	-450	0-6600
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
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

ANTELOPE VALLEY COLLEGE 2026-27 TENTATIVE BUDGET

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

ANTELOPE VALLEY COLLEGE

2026-27 TENTATIVE BUDGET

2026-27 AVC Tentative Budget Assumptions

AVC's Tentative Budget was developed using assumptions in the Governor's May Revision.

Revenue Assumptions:

- Student Centered Funding Formula (SCFF) Funding is Based on Calculated Revenue SCFF COLA – 2.87% Statutory COLA
- Lottery Unrestricted per FTES - \$190.00
- FTES Funded 11,381.18
- 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 – 3.08%
- 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

Education Projection Act

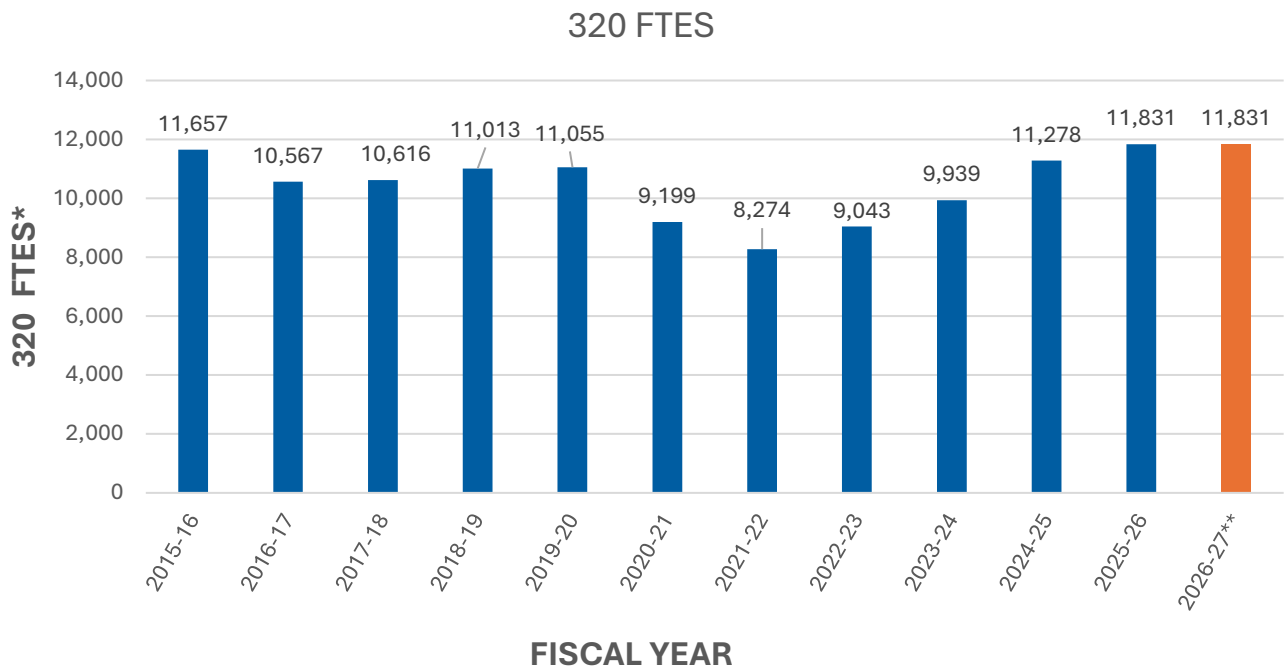
The passage of Proposition 30 created the Education Protection Account (EPA). The EPA is funded from a tax package that raised the state sales tax by 0.25% from January 1, 2013 through December 31, 2016 and increased personal income taxes to individuals making over \$250,000 from 2012-2018. In November 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.

ANTELOPE VALLEY COLLEGE 2026-27 TENTATIVE BUDGET

FULL-TIME EQUIVALENT STUDENTS (FTES) TRENDS AND PROJECTIONS

Fiscal Year	320 FTES*	% Change From PY	Funded FTES
2015-16	11,657	3%	11,657
2016-17	10,567	-9%	10,567
2017-18	10,616	0%	10,616
2018-19	11,013	4%	10,789
2019-20	11,055	0%	10,858
2020-21	9,199	-17%	11,067
2021-22	8,274	-10%	11,164
2022-23	9,043	9%	11,164
2023-24	9,939	10%	10,905
2024-25	11,278	13%	11,121
2025-26	11,831	5%	11,363
2026-27**	11,831	0%	11,381



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

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

2025-26 ESTIMATED ACTUALS

Fund	Name	Beginning Balance	Revenue	Expenditures	Surplus/ (Deficit)	Ending Balance	Assignments	Balance After Assignments	Reserve	% of Overall Budget
General Fund										
10	Unrestricted	91,301,365	128,200,767	131,726,134	(3,525,367)	87,775,998	(48,767,406)	39,008,592	39%	51%
12 (13 & 14)	Restricted	4,695,501	57,701,309	30,027,366	27,673,943	32,369,444				12%
21	Bond Interest & Redemption	18,037,417	19,885,547	21,059,070	(1,173,523)	16,863,894				8%
33	Child Development Center	390,102	1,725,665	992,091	733,575	1,123,677				0%
41	Capital Outlay Fund	25,889,929	22,394,938	4,198,129	18,196,809	44,086,738				2%
42	Revenue Bond Construction	80,331,120	4,143,998	11,237,646	(7,093,648)	73,237,472				4%
52	Cafeteria	51,647	238,891	528,144	(289,253)	(237,606)				0%
72	Student Rep	351,626	44,000	124,923	(80,923)	270,703				0%
74	Financial Aid	1,639,325	57,332,715	57,166,638	166,077	1,805,402				22%
75	Scholarships & Loan	37,199	795,522	795,497	26	37,225				0%
Estimated Actuals		222,725,231	292,463,353	257,855,636	34,607,717	257,332,947				100%

2026-27 TENTATIVE BUDGET

Fund	Name	Beginning Balance	Revenue	Expenditures	Surplus/ (Deficit)	Ending Balance	Assignments	Balance After Assignments	Reserve	% of Overall Budget
General Fund										
10	Unrestricted	87,775,998	122,576,891	124,017,045	(1,440,154)	86,335,844	(54,042,277)	32,293,568	25%	40%
12 (13 & 14)	Restricted	32,369,444	47,251,707	47,251,707	0	32,369,444				15%
21	Bond Interest & Redemption	16,863,894	19,288,981	20,427,298	(1,138,317)	15,725,577				7%
33	Child Development Center	1,123,677	1,679,871	1,573,371	106,500	1,230,177				1%
41	Capital Outlay Fund	44,086,738	4,803,227	24,700,849	(19,897,622)	24,189,116				8%
42	Revenue Bond Construction	73,237,472	2,193,998	34,006,658	(31,812,660)	41,424,812				11%
52	Cafeteria	(237,606)	367,417	547,673	(180,256)	(417,862)				0%
72	Student Rep	270,703	44,000	132,400	(88,400)	182,303				0%
74	Financial Aid	1,805,402	60,600,635	60,434,558	166,077	1,971,479				19%
75	Scholarships & Loan	37,225	824,025	824,000	25	37,250				0%
TENTATIVE BUDGET		257,332,947	259,630,751	313,915,558	(54,284,806)	203,048,141				100%

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE 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 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE		95,996,866	120,145,442
REVENUE			
8100-8200	Federal	16,665,979	3,830,450
8600-8700	State	148,422,958	145,016,289
8800-8900	Local	20,813,140	20,981,859
TOTAL REVENUE		185,902,076	169,828,598
EXPENDITURES			
1100-1400	Academic Salaries	48,274,655	50,119,294
2100-2400	Classified Salaries	26,977,694	30,080,703
3100-3800	Benefits	29,248,934	32,801,738
4100-4700	Supplies	5,657,701	8,075,564
5100-5800	Other Operating Costs	24,579,340	26,324,597
6100-6700	Capital Expenditures	5,674,038	1,853,418
TOTAL EXPENDITURES		140,412,362	149,255,314
7100-7900	Other Outgo	21,341,137	22,013,438
TOTAL EXPENDITURES & OTHER OUTGO		161,753,500	171,268,752
SURPLUS/(DEFICIT)		24,148,576	(1,440,154)
ENDING FUND BALANCE		120,145,442	118,705,289

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

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

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

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
REVENUE			
FEDERAL REVENUE			
8100	Federal Revenue	-	-
8115	POP THE CAP	117,261	148,873
8116	NSF - Bees Sub-Award	14,035	14,035
8121	Federal College Work Study	733,934	712,146
8122	FISAP Admin	359,902	299,962
8125	ARP HEERF III	-	-
8127	ARP HEERF III MSI	-	-
8135	Teacher Acceleration Preparation Program	1,246,925	1,075,098
8140	Tanf - Federal (50%)	117,642	117,642
8159	PELL Admin. Allowance	179,852	93,676
8160	Veteran's Education	4,896	4,896
8170	Vocation Technical Education	788,042	788,042
8182	Title V Cooperative	-	-
8183	Air Force Research Lab	-	-
8184	Title V Data Science	1,369,073	217,376
8185	NSF-Advanced Tech Education	173,866	165,866
8190	Other Federal Revenue	9,803,469	150,000
8193	Foster Parenting - Federal	42,838	42,838
8201	Title V Second Year Experience	-	-
8203	Trio Grant	8,715	-
8260	Interest Income - Fed	1,705,530	-
8290	Misc Federal Income	-	-
TOTAL FEDERAL REVENUE		16,665,979	3,830,450

STATE REVENUE

8600	State Revenues	12,255,526	8,939,381
8603	Campus Safety & Sexual Assault	-	1,323
8605	Financial Aid Technology	96,403	53,724
8606	Mental Health Support	962,151	777,333
8610	General Apportionments	80,340,198	86,230,508
8611	Basic Skills	1,407,994	1,659,497
8612	Calif Apprenticeship Initiative CAI	-	-
8613	Full Time Faculty Hiring	1,244,790	1,244,790
8615	Enrollment Fee Financial Asst.	170,899	170,899
8616	BFAP Administration	722,604	670,965
8618	California College Promise	1,637,731	1,764,480
8622	Veteran's Resource Center	271,095	193,928
8623	Guided Pathways	395,106	320,579
8624	EOPS	2,112,967	1,509,729
8625	CARE	749,757	593,690
8626	Disabled Student Progr Svcs	2,267,395	2,499,378
8627	CalWorks	1,309,242	1,183,770
8628	Student Success & Support (SSSP) Credit	3,661,754	3,661,754

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

GENERAL FUND DETAIL

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
REVENUE continued			
STATE REVENUE continued			
8630	Education Protection Account (EPA)	14,897,578	14,897,578
8631	DPSS CalWorks	236,390	150,000
8632	Strong Workforce Development 60% District Share	3,211,899	1,563,955
8635	Nursing Enrollment	503,099	561,676
8637	Strong Workforce Development 40% Region Share	1,836,121	852,813
8638	Student Equity	3,512,402	3,418,536
8640	Tanf - State (50%)	-	-
8641	Job Developer	347,412	250,000
8644	Quality Improvement Grant	7,000	7,000
8646	Classified Professional Development	50,763	50,763
8647	Rapid Rehousing	4,203,877	3,708,818
8648	Cal Fresh	3,530	650
8655	Instructional Block Grant	60,655	57,446
8657	Staff Diversity	519,789	291,608
8660	Interest	-	-
8662	Cal OES State PPE	-	-
8663	Foster Parent Training Program - State	86,767	86,767
8666	Undocumented Resources Liaisons	177,597	261,019
8668	CA Prison Incarcerated Students	20,000	20,000
8670	State Tax Subventions	36,241	36,241
8671	Basic Needs Centers	1,754,720	1,067,500
8672	Homowners Tax Relief	-	-
8673	Library Services Platform	11,743	-
8674	Rising Scholars Network	184,692	283,841
8675	LGBTQ+	339,182	322,736
8676	College & Career Access Pathways	1,006	1,006
8678	Economic & Workforce Development	343,639	266,329
8679	Learning-Aligned Employment Program	-	-
8681	State Lottery Proceeds - Reg	2,168,791	2,168,791
8682	State Lottery Proceeds-Prop 20	1,936,005	1,412,432
8685	Mandated Cost Reimbursement	390,992	390,992
8687	Puente Program	325,115	345,415
8688	Retention & Enrollment Outreach	1,074,224	468,138
8690	Other State Revenue	293,128	330,524
8691	Adjunct Faculty Parity	210,055	210,055
8692	Adjunct Office Hours	15,000	15,000
8693	Adjunct Health Costs	7,500	7,500
8697	Culturally Competent Faculty	50,434	35,434
TOTAL STATE REVENUE		148,422,958	145,016,289

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

GENERAL FUND DETAIL		
	2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
REVENUE continued		
LOCAL REVENUE		
8809	Kaiser Sim Collaboration	-
8811	Tax Allocation, Secured Roll	9,218,027
8812	Tax Allocation, Supp. Roll	168,166
8813	Tax Allocation, Unsecured Roll	280,100
8816	Prior Years Taxes	-
8818	Delinq Taxes (Redevelop Apport. Offset)	241,929
8819	AB1290 (Redevelopment Apport. Offset)	1,185,512
8832	SOAR/Other Fee Waivers Conta Acct	(732,424)
8838	Student Bad Debt Write Off Contra Acct.	-
8839	Final Student Write Off Contra Acct.	(11,308)
8850	AVC Facilities Rental	-
8851	CSUB Facilities Rental	10,000
8860	Interest and Investment Income	2,130,124
8861	Unallocated Interest	-
8862	Youth Apprenticeship	55,542
8866	Prior Year Recovery	58,040
8868	Bachelor's Degree Pilot Program Tuition	106,176
8872	Community Service & CCD Classes	-
8873	BOGG Fee - Waiver Contra Account	(10,073,437)
8874	Enrollment	13,633,952
8876	Student Health Services	2,710,227
8877	Instructional/Lab Fees	46,278
8879	Transcript Charges	1
8880	Nonresident Tuition	1,004,869
8881	Parking Services-Public Transp	265,000
8885	Other Student Fees-Charges	-
8887	Audit Refunds/Challenges	2,579
8889	Library Book Fines	-
8890	Other Local Revenues	122,131
8893	Other Local Revenue Contracts	62,882
8894	Royalty Revenue	-
8896	Other Local Revenue - Bank Adj	-
8898	Events Local Revenue	34,821
8980	Incoming Transfers	-
8981	Interfund Transfers In	293,953
TOTAL LOCAL REVENUE		20,813,140
GRAND TOTAL REVENUE		185,902,076
		169,828,598

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

GENERAL FUND DETAIL		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
EXPENDITURES			
<u>ACADEMIC SALARIES</u>			
1100	Instructor Salaries	18,945,095	20,354,612
1200	Educational Administrators	6,830,656	7,475,240
1300	Adjunct, Teaching	18,908,420	18,618,151
1400	Other, Non-teaching	3,590,484	3,671,291
TOTAL ACADEMIC SALARIES		48,274,655	50,119,294
<u>CLASSIFIED SALARIES</u>			
2100	Regular, Non-Instr.	21,268,912	24,402,812
2200	Regular, Instr. Aides	1,281,105	1,536,712
2300	Hourly, Non-Instr.	4,106,776	3,827,007
2400	Hrly, Instr. Aides	320,900	314,172
TOTAL CLASSIFIED SALARIES		26,977,694	30,080,703
<u>EMPLOYEE BENEFITS</u>			
3100	State Teachers Ret.	9,977,925	10,856,983
3200	PERS	6,490,401	7,456,797
3300	OASDI/Medicare	2,744,213	3,019,193
3400	Health & Welfare	8,956,938	10,214,860
3500	Unemployment Ins.	64,365	62,184
3600	Workers' Comp.	993,092	1,169,713
3900	Alternative Retirement Plan	22,000	22,008
TOTAL EMPLOYEE BENEFITS		29,248,934	32,801,738
<u>SUPPLIES</u>			
4100	Textbooks	34,900	45,100
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	3,001,186	2,406,708
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	2,404,700	5,382,113
4600	Transportation Supplies	43,213	60,800
4700	Food Supplies	173,702	180,843
TOTAL SUPPLIES		5,657,701	8,075,564
<u>OTHER OPERATING EXPENSES</u>			
5100	Consultants	5,195,626	7,186,961
5200	Conferences & Travel	1,218,766	1,657,598
5300	Dues & Memberships	3,444,486	3,291,925
5400	Insurance	1,176,090	1,716,750
5500	Utilities	4,019,166	4,947,250
5600	Rentals & Repairs	2,438,063	1,493,838
5700	Legal, Audit, Elections	1,634,077	1,727,000
5800	Other Services, Misc.	5,453,066	4,303,274
5900	Other Support	-	-
TOTAL OTHER OPERATING EXPENSES		24,579,340	26,324,597

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

GENERAL FUND DETAIL

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
EXPENDITURES continued			
<u>CAPITAL OUTLAY</u>			
6100	Site Improvement	50,794	40,000
6200	Building & Improvements	871,973	8,804
6300	Library Books	352,068	43,507
6400	Equipment	4,399,202	1,761,107
6500	Replacement Equipment	-	-
TOTAL CAPITAL OUTLAY		5,674,038	1,853,418
<u>OTHER OUTGO</u>			
7100	Debt Retirement	-	-
7310	Interfund Transfers Out	18,987,113	1,782,113
7400	Other Transfers	-	123,203
7500	Student Grants & Payments	1,035,997	471,827
7600	Payments for Students	1,318,028	335,628
7900	Reserve for Expenditures	-	19,300,667
TOTAL OTHER OUTGO		21,341,137	22,013,438
TOTAL EXPENDITURES		161,753,500	171,268,752
SURPLUS/(DEFICIT)		24,148,576	(1,440,154)

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**UNRESTRICTED GENERAL FUND SUMMARY
FUND 10**

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

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE		91,301,365	87,775,998
REVENUE			
8100-8200	Federal	11,513,895	4,896
8600-8700	State	99,311,145	105,201,455
8800-8900	Local/Incoming Transfers	17,375,727	17,370,540
TOTAL REVENUE		128,200,767	122,576,891
EXPENDITURES			
1100-1400	Academic Salaries	44,022,455	45,737,068
2100-2400	Classified Salaries	20,439,752	23,023,141
3100-3800	Employee Benefits	25,485,016	28,640,173
4100-4700	Supplies	1,365,561	2,612,714
5100-5800	Other Operating Costs	17,365,450	20,652,394
6100-6700	Capital Expenditures	4,060,787	969,442
TOTAL EXPENDITURES		112,739,021	121,634,932
7100-7900	Other Outgo	18,987,113	2,382,113
TOTAL EXPENDITURES & OTHER OUTGO		131,726,134	124,017,045
SURPLUS/(DEFICIT)		(3,525,367)	(1,440,154)
ENDING FUND BALANCE		87,775,998	86,335,844
ASSIGNMENTS			
	ERTC One-Time Funds	(15,416,850)	(15,416,850)
	Student Housing (Local Contribution)	(10,000,000)	(10,000,000)
	Capital Projects Protection	(6,000,000)	(6,000,000)
	ITS Phone Replacement	(750,000)	(1,500,000)
	ITS Equipment Refresh	(750,000)	(1,750,000)
	ITS Projects Support (Implementations)	(500,000)	(500,000)
	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)	(700,000)
	Reserve for Emergencies (AP 6305)	(500,000)	(500,000)
	Scheduled Maintenance Reserve - 1%	(900,556)	(2,025,427)
	Supplemental Protection	(3,500,000)	(3,500,000)
TOTAL ASSIGNED		(48,767,406)	(54,042,277)
UNASSIGNED ENDING FUND BALANCE		39,008,592	32,293,568
UNASSIGNED RESERVE %		38.6%	24.5%

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**UNRESTRICTED GENERAL FUND DETAIL
FUND 10**

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

	2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE	91,301,365	87,775,998
REVENUE		
FEDERAL REVENUE		
8160 Veteran's Education	4,896	4,896
8190 Other Federal Revenue	9,803,469	-
8260 Interest Income - Fed	1,705,530	-
8290 Misc Federal Income	-	-
TOTAL FEDERAL REVENUE	11,513,895	4,896
STATE REVENUE		
8600 State Revenues	-	-
8610 General Apportionments	80,340,198	86,230,508
8613 Full Time Faculty Hiring	1,244,790	1,244,790
8630 Education Protection Account (EPA)	14,897,578	14,897,578
8660 Interest	-	-
8670 State Tax Subventions	36,241	36,241
8672 Homeowners Tax Relief	-	-
8681 State Lottery Proceeds - Reg	2,168,791	2,168,791
8685 Mandated Cost Reimbursement	390,992	390,992
8690 Other State Revenue	-	-
8691 Adjunct Faculty Parity	210,055	210,055
8692 Adjunct Office Hours	15,000	15,000
8693 Adjunct Health Costs	7,500	7,500
TOTAL STATE REVENUE	99,311,145	105,201,455
LOCAL REVENUE		
8811 Tax Allocation, Secured Roll	9,218,027	9,218,027
8812 Tax Allocation, Supp. Roll	168,166	168,166
8813 Tax Allocation, Unsecured Roll	280,100	280,100
8816 Prior Years Taxes	-	-
8818 Delinq Taxes (Redevelop Apport. Offset)	241,929	241,929
8819 AB1290 (Redevelopment Apport. Offset)	1,185,512	1,185,512
8832 SOAR/Other Fee Waivers Conta Acct	(732,424)	(732,424)
8838 Student Bad Debt Write Off Contra Acct.	-	-
8839 Final Student Write Off Contra Acct.	(11,308)	(11,308)
8850 AVC Facilities Rental	-	-
8851 CSUB Facilities Rental	10,000	10,000
8860 Interest and Investment Income	2,130,124	2,130,124
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	(10,073,437)	(10,073,437)
8874 Enrollment	13,633,952	13,633,952

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

UNRESTRICTED GENERAL FUND DETAIL

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
REVENUES			
<u>LOCAL REVENUE continued</u>			
8877	Instructional/Lab Fees	46,278	46,278
8879	Transcript Charges	1	1
8880	Nonresident Tuition	1,004,869	1,004,869
8881	Parking Services-Public Transp	-	-
8885	Other Student Fees-Charges	-	-
8887	Audit Refunds/Challenges	2,579	2,579
8889	Library Book Fines	-	-
8890	Other Local Revenues	9,440	4,532
8893	Other Local Revenue Contracts	62,882	62,882
8894	Royalty Revenue	-	-
8896	Other Local Revenue	-	-
8898	Events Local Revenue	34,821	34,542
8980	Incoming Transfers	-	-
TOTAL LOCAL REVENUE		17,375,727	17,370,540
GRAND TOTAL REVENUE		128,200,767	122,576,891
EXPENDITURES			
<u>ACADEMIC SALARIES</u>			
1100	Instructor Salaries	18,603,827	20,295,116
1200	Educational Administrators	5,063,492	5,315,515
1300	Adjunct, Teaching	18,825,964	18,532,956
1400	Other, Non-teaching	1,529,172	1,593,481
TOTAL ACADEMIC SALARIES		44,022,455	45,737,068
<u>CLASSIFIED SALARIES</u>			
2100	Regular, Non-Instr.	17,189,144	19,603,021
2200	Regular, Instr. Aides	1,272,295	1,536,712
2300	Hourly, Non-Instr.	1,657,414	1,569,236
2400	Hrly, Instr. Aides	320,900	314,172
TOTAL CLASSIFIED SALARIES		20,439,752	23,023,141
<u>EMPLOYEE BENEFITS</u>			
3100	State Teachers Ret.	9,025,901	10,213,013
3200	PERS	5,379,740	6,066,224
3300	OASDI/Medicare	2,320,550	2,523,249
3400	Health & Welfare	7,834,092	8,745,025
3500	Unemployment Ins.	59,907	57,360
3600	Workers' Comp.	842,826	1,013,294
3900	Alternative Retirement Plan	22,000	22,008
TOTAL EMPLOYEE BENEFITS		25,485,016	28,640,173

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

UNRESTRICTED GENERAL FUND DETAIL

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
EXPENDITURES continued			
<u>SUPPLIES</u>			
4100	Textbooks	-	-
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	55,312	87,775
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	1,250,954	2,458,239
4600	Transportation Supplies	43,213	60,800
4700	Food Supplies	16,082	5,900
TOTAL SUPPLIES		1,365,561	2,612,714
<u>OTHER OPERATING EXPENSES</u>			
5100	Consultants	2,152,341	4,159,699
5200	Conferences & Travel	546,592	777,700
5300	Dues & Memberships	1,847,524	2,388,789
5400	Insurance	1,161,890	1,714,250
5500	Utilities	3,954,585	4,864,800
5600	Rentals & Repairs	1,611,730	1,264,329
5700	Legal, Audit, Elections	1,628,251	1,717,000
5800	Other Services, Misc.	4,462,538	3,765,827
5900	Other Support	-	-
TOTAL OTHER OPERATING EXPENSES		17,365,450	20,652,394
<u>CAPITAL OUTLAY</u>			
6100	Site Improvement	50,794	40,000
6200	Building & Improvements	681,944	8,804
6300	Library Books	3,106	43,507
6400	Equipment	3,324,942	877,131
6500	Equipment Replacement	-	-
TOTAL CAPITAL OUTLAY		4,060,787	969,442
<u>OTHER OUTGO</u>			
7000	Other Outgo	-	-
7100	Debt Retirement	-	-
7310	Interfund Transfers Out	18,987,113	1,782,113
7400	Other Transfers	-	-
7500	Student Grants & Payments	-	-
7600	Payments for Students	-	-
7900	Reserve for Expenditures	-	600,000
TOTAL OTHER OUTGO		18,987,113	2,382,113
GRAND TOTAL EXPENDITURES		131,726,134	124,017,045
SURPLUS/(DEFICIT)		(3,525,367)	(1,440,154)

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

UNRESTRICTED GENERAL FUND DETAIL

	2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
TOTAL ENDING FUND BALANCE	87,775,998	86,335,844
ASSIGNMENTS		
ERTC One-Time Funds	(15,416,850)	(15,416,850)
Student Housing - Local Contribution	(10,000,000)	(10,000,000)
Capital Projects Protection	(6,000,000)	(6,000,000)
ITS Phone Replacement	(750,000)	(1,500,000)
ITS Equipment Refresh	(750,000)	(1,750,000)
ITS Projects Support (Implementations)	(500,000)	(500,000)
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)	(700,000)
Reserve for Emergencies (AP 6305)	(500,000)	(500,000)
Scheduled Maintenance Reserve - 1%	(900,556)	(2,025,427)
Supplemental Protection	(3,500,000)	(3,500,000)
TOTAL ASSIGNED	(48,767,406)	(54,042,277)
UNASSIGNED ENDING FUND BALANCE	39,008,592	32,293,568
UNASSIGNED RESERVE %	38.6%	24.5%

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

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

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

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE		4,695,501	32,369,444
REVENUE			
8100-8200	Federal	5,152,084	3,825,554
8600-8700	State	49,111,813	39,814,834
8800	Local	3,437,413	3,611,319
TOTAL REVENUE		57,701,309	47,251,707
EXPENDITURES			
1100-1400	Academic Salaries	4,252,200	4,382,226
2100-2400	Classified Salaries	6,537,941	7,057,562
3100-3800	Employee Benefits	3,763,918	4,161,565
4100-4700	Supplies	4,292,140	5,462,850
5100-5800	Other Operating Costs	7,213,890	5,672,203
6100-6700	Capital Expenditures	1,613,251	883,976
TOTAL EXPENDITURES		27,673,342	27,620,382
7100-7900	Other Outgo	2,354,024	19,631,325
TOTAL EXPENDITURES & OTHER OUTGO		30,027,366	47,251,707
SURPLUS/(DEFICIT)		27,673,943	-
ENDING FUND BALANCE		32,369,444	32,369,444

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**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 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE		4,695,501	32,369,444
REVENUE			
<u>FEDERAL REVENUE</u>			
8100	Federal Revenue	-	-
8115	POP THE CAP	117,261	148,873
8116	NSF - Bees Sub-Award	14,035	14,035
8121	Federal College Work Study	733,934	712,146
8122	FISAP Admin	359,902	299,962
8125	ARP HEERF III	-	-
8127	ARP HEERF III MSI	-	-
8135	Teacher Acceleration Preparation Program	1,246,925	1,075,098
8140	Tanf - Federal (50%)	117,642	117,642
8159	PELL Admin. Allowance	179,852	93,676
8170	Vocation Technical Education	788,042	788,042
8182	Title V Coop	-	-
8183	Air Force Research Lab	-	-
8184	Title V Data Science	1,369,073	217,376
8185	NSF-Advanced Tech Education	173,866	165,866
8190	Other Federal Revenue	-	150,000
8193	Foster Parenting - Federal	42,838	42,838
8201	Title V Second Year Experience	-	-
8203	Trio Grant	8,715	-
TOTAL FEDERAL REVENUE		5,152,084	3,825,554
<u>STATE REVENUE</u>			
8600	State Revenues	12,255,526	8,939,381
8603	Campus Safety & Sexual Assault	-	1,323
8605	Financial Aid Technology	96,403	53,724
8606	Mental Health Support	962,151	777,333
8611	Basic Skills	1,407,994	1,659,497
8612	Calif Apprenticeship Initiative CAI	-	-
8615	Enrollment Fee Financial Asst.	170,899	170,899
8616	BFAP Administration	722,604	670,965
8618	California College Promise	1,637,731	1,764,480
8622	Veteran's Resource Center	271,095	193,928
8623	Guided Pathways	395,106	320,579
8624	EOPS	2,112,967	1,509,729
8625	CARE	749,757	593,690
8626	Disabled Student Progr Svcs	2,267,395	2,499,378
8627	CalWorks	1,309,242	1,183,770
8628	Student Success & Support (SSSP) Credit	3,661,754	3,661,754
8631	DPSS CalWorks	236,390	150,000
8632	Strong Workforce Development 60% District Share	3,211,899	1,563,955

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

RESTRICTED GENERAL FUND DETAIL		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
REVENUE			
STATE REVENUE continued			
8635	Nursing Enrollment	503,099	561,676
8637	Strong Workforce Development 40% Region Share	1,836,121	852,813
8638	Student Equity	3,512,402	3,418,536
8640	Tanf - State (50%)	-	-
8641	Job Developer	347,412	250,000
8644	Quality Improvement Grant	7,000	7,000
8646	Classified Professional Development	50,763	50,763
8647	Rapid Rehousing	4,203,877	3,708,818
8648	Cal Fresh	3,530	650
8655	Instructional Block Grant	60,655	57,446
8657	Staff Diversity	519,789	291,608
8662	Cal OES State PPE	-	-
8663	Foster Parent Training Program - State	86,767	86,767
8666	Undocumented Resources Liaisons	177,597	261,019
8668	CA Prison Incarcerated Students	20,000	20,000
8671	Basic Needs Centers	1,754,720	1,067,500
8673	Library Services Platform	11,743	-
8674	Rising Scholars Network	184,692	283,841
8675	LGBTQ+	339,182	322,736
8676	College & Career Access Pathways	1,006	1,006
8678	Economic & Workforce Development	343,639	266,329
8679	Learning-Aligned Employment Program	-	-
8682	State Lottery Proceeds-Prop 20	1,936,005	1,412,432
8687	Puente Program	325,115	345,415
8688	Retention & Enrollment Outreach	1,074,224	468,138
8690	Other State Revenues	293,128	330,524
8697	Culturally Competent Faculty	50,434	35,434
TOTAL STATE REVENUE		49,111,813	39,814,834
LOCAL REVENUE			
8809	Kaiser Sim Collaboration	-	-
8860	Interest and Investment Income	-	-
8862	Youth Apprenticeship	55,542	55,542
8872	Community Service & CCD Classes	-	-
8876	Student Health Services	2,710,227	2,468,567
8881	Parking	265,000	270,000
8890	Other Local Revenues	112,691	107,754
8896	Other Local Revenues/Cash In Bank	-	-
8981	Interfund Transfers In	293,953	709,456
TOTAL LOCAL REVENUE		3,437,413	3,611,319
GRAND TOTAL REVENUE		57,701,309	47,251,707

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

RESTRICTED GENERAL FUND DETAIL		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
EXPENDITURES			
<u>ACADEMIC SALARIES</u>			
1100	Instructor Salaries	341,268	59,496
1200	Educational Administrators	1,767,165	2,159,725
1300	Adjunct, Teaching	82,456	85,195
1400	Other, Non-teaching	2,061,312	2,077,810
TOTAL ACADEMIC SALARIES		4,252,200	4,382,226
<u>CLASSIFIED SALARIES</u>			
2100	Regular, Non-Instr.	4,079,768	4,799,791
2200	Regular, Instr. Aides	8,811	
2300	Hourly, Non-Instr.	2,449,362	2,257,771
2400	Hrly, Instr. Aides	-	-
TOTAL CLASSIFIED SALARIES		6,537,941	7,057,562
<u>EMPLOYEE BENEFITS</u>			
3100	State Teachers Ret.	952,024	643,970
3200	PERS	1,110,661	1,390,573
3300	OASDI	423,663	495,944
3400	Health & Welfare	1,122,845	1,469,835
3500	Unemployment Ins.	4,458	4,824
3600	Workers' Comp.	150,266	156,419
3800	Alternative Retirement Plan	-	-
TOTAL EMPLOYEE BENEFITS		3,763,918	4,161,565
<u>SUPPLIES</u>			
4100	Textbooks	34,900	45,100
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	2,945,875	2,318,933
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	1,153,746	2,923,874
4600	Transportation Supplies	-	-
4700	Food Supplies	157,619	174,943
TOTAL SUPPLIES		4,292,140	5,462,850
<u>OTHER OPERATING EXPENSES</u>			
5100	Consultants	3,043,285	3,027,262
5200	Conferences & Travel	672,174	879,898
5300	Dues & Memberships	1,596,962	903,136
5400	Insurance	14,200	2,500
5500	Utilities	64,582	82,450
5600	Rentals & Repairs	826,332	229,509
5700	Legal, Audit, Elections	5,826	10,000
5800	Other Services, Misc.	990,529	537,447
5804	Borrowing Interest Expense	-	-
5900	Other Support	-	-
TOTAL OTHER OPERATING EXPENSES		7,213,890	5,672,203

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

RESTRICTED GENERAL FUND DETAIL		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
EXPENDITURES continued			
<u>CAPITAL OUTLAY</u>			
6100	Site Improvement	-	-
6200	Building & Improvements	190,029	-
6300	Library Books	348,962	-
6400	Equipment	1,074,260	883,976
6500	Equipment Replacement	-	-
TOTAL CAPITAL OUTLAY		1,613,251	883,976
<u>OTHER OUTGO</u>			
7000	Other Outgo	-	-
7100	Debt Retirement	-	-
7310	Interfund Transfers Out	-	-
7400	Other Transfers & Indirect Costs	-	123,203
7500	Student Grants & Payments	1,035,997	471,827
7600	Payments for Students	1,318,028	335,628
7900	Reserve for Expenditures	-	18,700,667
TOTAL OTHER OUTGO		2,354,024	19,631,325
GRAND TOTAL EXPENDITURES		30,027,366	47,251,707
SURPLUS/(DEFICIT)		27,673,943	-
ENDING FUND BALANCE		32,369,444	32,369,444

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**CAPITAL OUTLAY PROJECTS FUND
Fund 41**

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

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE		25,889,929	44,086,738
REVENUE			
8651	State Capital Outlay	-	-
8652	Scheduled Maintenance	-	-
8860	Interest	728,740	1,248,902
8686	Mandated Costs 1X	-	-
8818	Penalty, Interest & Deliq Taxes	83,972	72,098
8867	Non Resident Cap X Fee	60,875	60,875
8890	Capital Outlay Projects	-	-
8891	Lancaster Redevelopment	1,934,024	1,934,024
8892	Palmdale Redevelopment	987,327	987,327
8940	Proceeds of General Long-Term	-	-
8981	Interfund Transfers	18,600,000	500,000
TOTAL REVENUE		22,394,938	4,803,227
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	-	-
3100-3800	Employee Benefits	-	-
4100-4700	Supplies	19,335	29,533
5100-5800	Other Operating Costs	2,192,473	2,685,782
6100-6700	Capital Expenditures	1,128,565	19,581,564
TOTAL EXPENDITURES		3,340,373	22,296,878
7100-7900	Other Outgo	857,755	2,403,971
TOTAL EXPENDITURES & OTHER OUTGO		4,198,129	24,700,849
ENDING FUND BALANCE		44,086,738	24,189,116

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

CAPITAL OUTLAY PROJECTS FUND DETAIL

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE		25,889,929	44,086,738
REVENUE			
8651	State Capital Outlay	-	-
8652	Scheduled Maintenance	-	-
8860	Interest and Investment Income	728,740	1,248,902
8686	Mandated Costs 1X	-	-
8818	Penalty, Interest & Deliq Taxes	83,972	72,098
8867	Non Resident Cap X Fee	60,875	60,875
8890	Other Local Revenues	-	-
8891	Lancaster Redevelopment	1,934,024	1,934,024
8892	Palmdale Redevelopment	987,327	987,327
8940	Proceeds of General Long-Term	-	-
8981	Interfund Transfers	18,600,000	500,000
TOTAL REVENUE		22,394,938	4,803,227
EXPENDITURES			
14505	Facilities Services	889,112	2,491,671
15701	Palmdale Projects	1,824,893	1,879,640
15850	Foxfield Renovations	115,653	98,350
17245	Horticultural Lab Building Upgrades	92,346	10,044
18012	Palmdale Center Technology Facility	189,980	474,909
22006	Mechanical Maintenance Upgrade	2,261	26,309
22007	Door Access Controls Upgrade	17,010	46,419
22008	Admin,FA3,L,YH,UH&MH Carpet Signage Paint	55,072	17,222
22009	Irrigation Upgrade	22,561	2,970
22010	Library and CDC Roof Repairs	-	28,240
22011	Library & MesHall Elevator Upgrades	(48,224)	18,628
22012	Learning Center & Fine Arts Exterior Upgrade	7,824	2,501
22020	Tennis Courts	3,865	-
23003	AT&T Cell Tower Upgrade	5,245	5,245
23007	Fire Alarm System Upgrade	9,258	285,004
23009	Child Development Center Upgrade	52,638	271,513
23010	Emerg. Lighting Upgrade/Replacement	4,900	219,397
23011	Fire Pump Replacement	12,838	706
23012	Repair/Replacement Roof/Exhaust Fan	-	36,420
23013	HVAC VFD Replacement	-	18,218
23015	Landscape,Access Point & Campus Pathway	205,061	562,684
23016	HVAC Heating Units Upgrade/Replacement	59,237	157,325
23018	Campus Roadway Resurfacing	187,975	225
23019	Gym Locker Room Upgrades	147,207	7,670
23020	Palmdale Center Lab Upgrades	2,503	51,360
23022	Elevator Repairs	49,538	5,462
23023	Roof Repairs	37,368	15,294
25001	Admin TI	123,789	12,172
25003	Classroom Modernizations	80,218	3,251
25005	New Gym & Athletic Complex	48,000	17,952,000
TOTAL EXPENDITURES		4,198,129	24,700,849
ENDING FUND BALANCE		44,086,738	24,189,116

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**REVENUE BOND CONSTRUCTION FUND
Fund 42**

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

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE		80,331,120	73,237,472
REVENUE			
8860	Capital Outlay Endowment Interest	512,169	512,169
8860	Capital Outlay Interest & Investment Income	1,681,829	1,681,829
8866	Prior Year Recovery	1,950,000	
8897	Lease Revenue Bonds	-	-
8941	Proceeds from Sale of G.O Bond	-	-
8900	Other Financing Sources	-	-
TOTAL REVENUE		4,143,998	2,193,998
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	260,747	369,589
3100-3800	Employee Benefits	141,972	197,628
4100-4700	Supplies	70,722	85,083
5100-5800	Other Operating Costs	43,859	1,164,239
6100-6700	Capital Expenditures	10,720,346	32,182,562
TOTAL EXPENDITURES		11,237,646	33,999,101
7100-7900	Other Outgo	-	7,557
TOTAL EXPENDITURES & OTHER OUTGO		11,237,646	34,006,658
ENDING FUND BALANCE		73,237,472	41,424,813

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

REVENUE BOND CONSTRUCTION FUND DETAIL			2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE			80,331,120	73,237,472
REVENUE				
8860	Capital Outlay Endowment Interest		512,169	512,169
8860	Capital Outlay Interest & Investment Income		1,681,829	1,681,829
8866	Prior Year Recovery		1,950,000	
8897	Lease Revenue Bonds		-	-
8941	Proceeds from Sale of G.O Bond		-	-
8900	Other Financing Sources		-	-
TOTAL REVENUE			4,143,998	2,193,998
EXPENDITURES				
11150	ITS		-	-
17000	Planning & Coord:Facilities		181,459	228,231
17001	Planning & Coord:Bus Serv		224,713	503,695
17029	Campus Infrastructure PHS I		57,360	40,525
17031	Sage Hall (Academic Commons)		-	-
17037	Student Services Bldg		17,000	100
17038	J-12/30th Main Entrance		-	39,400
17039	Discovery Lab		56,252	10,679
17041	Marauder Complex-Modular FieldHouse		-	41,220
17042	General Conditions & Logistics		29,145	862,853
17196	Gym Reno 17-002		-	-
17199	Palmdale Center Expansion		12,775	34,301
17300	Capital Outlay Endowment		9,470	-
18003	The Commons		7,783,142	28,163,225
18011	Swing Phase 2		96,306	191,553
18021	Cedar Hall		2,770,024	3,890,877
22014	Outdoor Fitness Center		-	-
TOTAL EXPENDITURES			11,237,646	34,006,658
ENDING FUND BALANCE			73,237,472	41,424,813

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**BOND INTEREST AND REDEMPTION FUND
Fund 21**

The Bond Interest and Redemption Fund is used only to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the District. The fund is typically maintained by the county 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 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE		18,037,417	16,863,894
REVENUE			
8600	State Revenue	-	-
8800	Local Revenue	19,885,547	19,288,981
TOTAL REVENUE		19,885,547	19,288,981
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	20,427,298
TOTAL EXPENDITURES & OTHER OUTGO		21,059,070	20,427,298
ENDING FUND BALANCE		16,863,894	15,725,577

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**CHILD DEVELOPMENT FUND
Fund 33**

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

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE		390,102	1,123,677
REVENUE			
8100	Federal	-	-
8138	ARPA Stipend	7,385	-
8147	CRRSA AB82	-	-
8620	California State Preschool	1,077,096	1,077,096
8690	Other State Revenues	534,869	496,275
8695	State	-	-
8860	Interest Income	10,468	10,500
8871	Local	95,847	96,000
8980	Transfers In	-	-
TOTAL REVENUE		1,725,665	1,679,871
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	528,144	569,589
3100-3800	Employee Benefits	238,516	263,604
4100-4700	Supplies	46,935	72,554
5100-5800	Other Operating Costs	159,799	20,646
6100-6700	Capital Expenditures	18,697	83,978
TOTAL EXPENDITURES		992,091	1,010,371
7100-7900	Other Outgo	-	563,000
TOTAL EXPENDITURES & OTHER OUTGO		992,091	1,573,371
ENDING FUND BALANCE		1,123,677	1,230,177

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**ENTERPRISE OPERATIONS/AUXILIARY SERVICES
Fund 52**

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

	2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE	51,647	(237,606)
REVENUE		
Gross Income	505,485	578,569
Less Cost of Sales	352,094	352,574
Net Income from Sales	153,391	225,995
Food Sale Commissions	-	-
MSI	-	-
Incoming Transfers	85,500	141,422
Other Income	-	-
TOTAL REVENUE	238,891	367,417
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	317,909	333,706
3100-3800 Employee Benefits	122,938	123,739
4100-4700 Supplies	69,356	72,465
5100-5800 Other Operating Costs	16,680	16,626
6100-6700 Capital Expenditures	1,262	1,137
TOTAL EXPENDITURES	528,144	547,673
7100-7900 Other Outgo	-	-
TOTAL EXPENDITURES & OTHER OUTGO	528,144	547,673
SURPLUS/DEFICIT	(289,253)	(180,256)
ENDING FUND BALANCE	(237,606)	(417,862)

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**PARKING FUND
Fund 32717**

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

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE		-	-
REVENUE			
8881	Local	216,008	265,000
8899	Internal Parking Permit Reimb.	4,648	5,000
TOTAL REVENUE		220,656	270,000
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	-	-
3100-3800	Employee Benefits	-	-
4100-4700	Supplies	9,218	15,000
5100-5800	Other Operating Costs	211,438	255,000
6100-6700	Capital Expenditures	-	-
TOTAL EXPENDITURES		220,656	270,000
7100-7900	Other Outgo	-	-
TOTAL EXPENDITURES & OTHER OUTGO		220,656	270,000
ENDING FUND BALANCE		-	-

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**STUDENT REPRESENTATION FEE
Fund 72**

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

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE		351,626	270,703
REVENUE			
8884	Fees Collected	44,000	44,000
8860	Interest	-	-
TOTAL REVENUE		44,000	44,000
EXPENDITURES			
1100-1400	Academic Salaries	-	-
2100-2400	Classified Salaries	297	300
3100-3800	Employee Benefits	89	100
4100-4700	Supplies	32,402	35,000
5100-5800	Other Operating Costs	70,134	75,000
6100-6700	Capital Expenditures	-	-
TOTAL EXPENDITURES		102,923	110,400
7100-7900	Other Outgo	22,000	22,000
TOTAL EXPENDITURES & OTHER OUTGO		124,923	132,400
ENDING FUND BALANCE		270,703	182,303

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**STUDENT FINANCIAL AID FUNDS
Fund 74**

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

			2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE			1,639,325	1,805,402
REVENUE				
8100-8200		Federal Revenue	44,922,107	47,212,115
8600-8700		State Revenue	12,244,531	13,222,443
8800		Local	-	-
8860		Interest	166,077	166,077
TOTAL REVENUE			57,332,715	60,600,635
EXPENDITURES				
32300	Federal	Pell Student Grants	38,000,000	40,000,000
32310	Federal	Stafford Loans	6,203,000	6,500,000
32320	Federal	SEOG	719,107	712,115
32503	State	Emergency Fin Assist	-	167,561
32520	State	Emergency Fin Assist 2026	-	175,953
32600	State	CAL Grants	6,300,000	6,500,000
32604	State	Student Success	5,624,531	6,028,929
32606	State	Early Action Emergency SFA	-	-
32610	State	Chafee	320,000	350,000
TOTAL EXPENDITURES			57,166,638	60,434,558
ENDING FUND BALANCE			1,805,402	1,971,479

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**SCHOLARSHIP AND LOAN TRUST FUNDS
Fund 75**

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

		2025-26 ESTIMATED ACTUALS	2026-27 TENTATIVE BUDGET
BEGINNING FUND BALANCE		37,199	37,225
REVENUE			
8677	State Revenue	290,000	300,000
8800	Local	505,497	524,000
8860	Interest	25	25
TOTAL REVENUE		795,522	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	388,468	400,000
7100-7600	32901: Scholarshare-Local	3,029	10,000
7100-7900	32902: Private Loans	114,000	114,000
7520	32903: Cal KIDS	290,000	300,000
TOTAL OTHER OUTGO		795,497	824,000
TOTAL EXPENDITURES & OTHER OUTGO		795,497	824,000
ENDING FUND BALANCE		37,225	37,250

**ANTELOPE VALLEY COLLEGE
2026-27 TENTATIVE BUDGET**

**California Community Colleges
Gann Limit Worksheet
Budget Year 2026-27**

DISTRICT: **ANTELOPE VALLEY**
DATE: June 8, 2026

I. 2026-27 Appropriations Limit:			
A.	Appropriations Limit		<u>\$ 103,512,419</u>
B.	Price Factor:	<u>1.0495</u>	
C.	Population factor:		
	1 2024-25 Second Period Actual FTES	<u>10,765.1600</u>	
	2 2025-26 Second Period Actual FTES	<u>11,831.4300</u>	
	Population Change Factor	<u>1.0990</u>	
	(C.2. divided by C.1.)		
D.	Limit adjusted by inflation and population factors		<u>\$ 119,391,276</u>
	(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		<u>\$ 119,391,276</u>
II. 2026-27 Appropriations Subject to Limit			
A.	State Aid ¹		<u>\$ 102,605,431</u>
B.	State Subventions ²		<u>36,241</u>
C.	Local Property taxes		<u>11,093,734</u>
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		<u>147,438</u>
H.	Appropriations Subject to Limit		<u>\$ 113,587,968</u>

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 TENTATIVE BUDGET

CALIFORNIA COMMUNITY
COLLEGES

Details of Education Protection Account

Annual Financial and

For Actual 2024-2025
Year:

District ID: 620

Name: ANTELOPE VALLEY

EPA Revenue	14,897,578
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	14,897,578	-	-	14,897,578
TOTAL		14,897,578	-	-	14,897,578