

2024-2025 Adopted Budget

September 9, 2024



ANTELOPE
VALLEY
COLLEGE

Dr. Jennifer Zellet, Superintendent/President
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ANTELOPE VALLEY COMMUNITY COLLEGE

2024-25 ADOPTED BUDGET

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

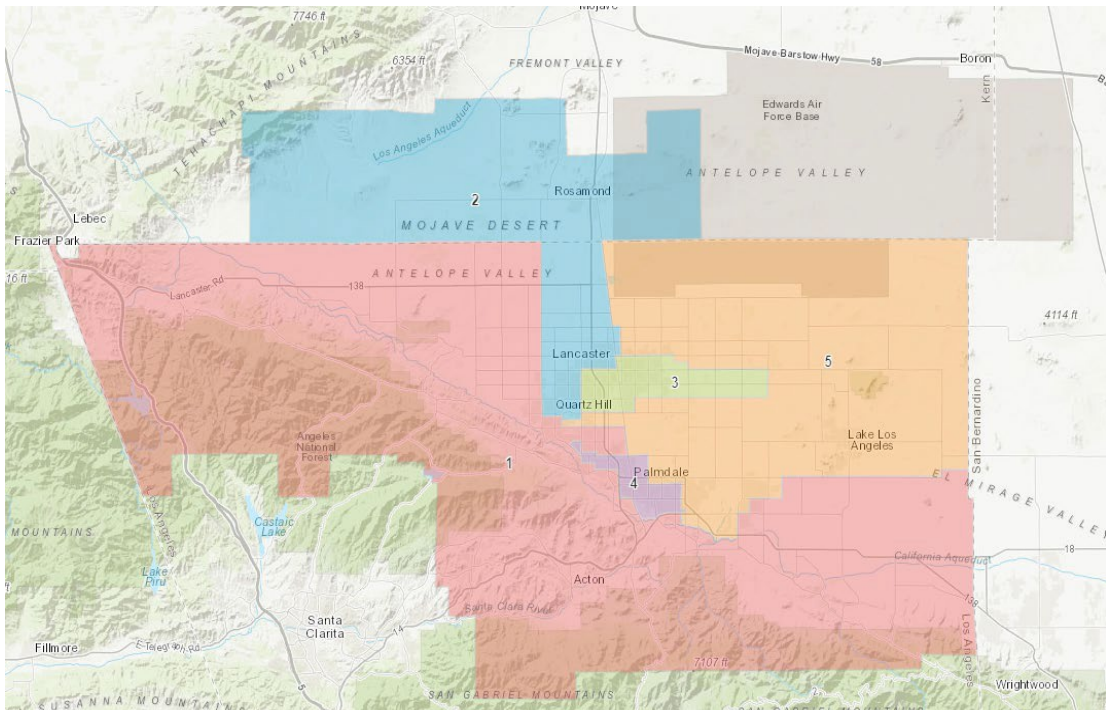
Antelope Valley College, a public institution of higher education, provides a quality, comprehensive education to a diverse population of learners. We are committed to student success offering value and opportunity, in service to our community.

ANTELOPE VALLEY COMMUNITY COLLEGE 2024-25 ADOPTED BUDGET

HISTORY AND OVERVIEW

Antelope Valley College 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. The District'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 AD-T in communications studies at the Lancaster prison facility. Both programs provide in person face-to-face 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 AVC campus. California State University Bakersfield and Antelope Valley College (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.

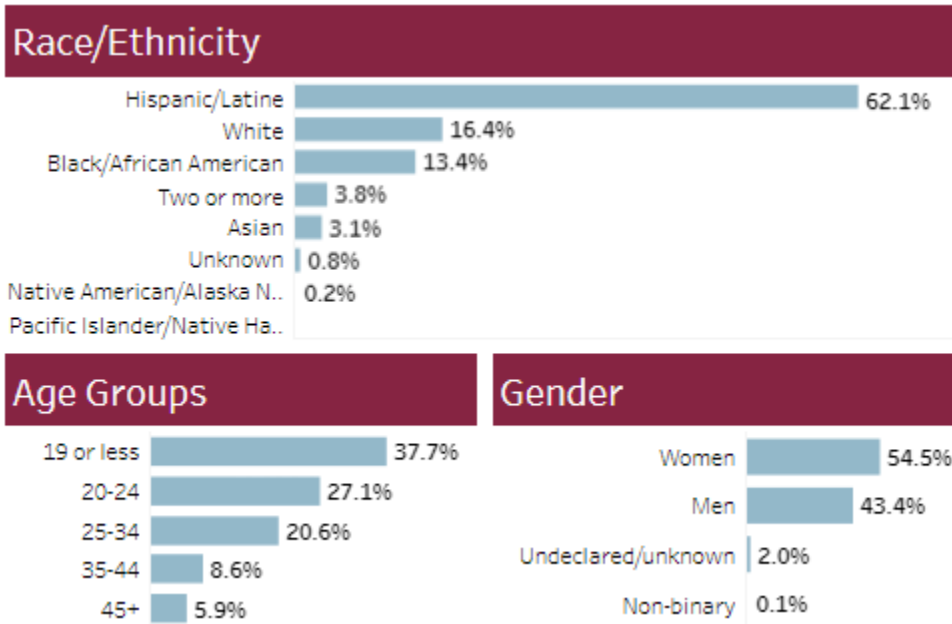


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AVC is committed to providing Service, Equity, Resources, Vision, and Education to support our students' Success. AVC SERVES over 16,000 students each year. In 2023-24 AVC awarded over 3,600 certificates, associate degrees, and baccalaureate degrees with 440 students transferring to institutions in the University of California and California State University systems.

FALL 2024 AT A GLANCE



AVC employs approximately 1,500 people in service to our students and their career paths, including over 190 full time faculty, 570 adjunct faculty and 300 classified professionals.

2023-24 UNAUDITED ACTUALS

2023-24 Overview

The District began the year with a fund balance of \$53,177,810. The state budget provided a COLA of 8.22% and unrestricted revenues totaled \$110,116,793. The District settled negotiations for a 3-year contract with the bargaining units and CMSA in 2022-23. The agreement called for an on-schedule increase in 2023-24 of 13% and a \$3,000 increase to the Health and Welfare benefit cap raising to \$17,500 from \$14,500. With the increased salary and benefit expenses, FY 2023-24 expenses were \$93,636,546 resulting in an ending fund balance of \$69,708,057. The impact of the 2023-24 negotiated salary increase will be more fully realized in 2024-25 as the District continues to improve its employee recruitment efforts and fill vacant positions.

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Higher Education Emergency Relief Funds (HEERF)

HEERF is a federal program providing institutions of higher education with financial assistance to help mitigate the negative impact of emergencies on colleges and their students. In response to the COVID 19 pandemic, AVC received a total of \$73,533,453 from 2020 to 2023, \$44.3 million of which was given directly to students:

<u>Aid/Allocation</u>	<u>HEERF I</u>	<u>HEERF II</u>	<u>HEERF III</u>	<u>TOTAL</u>
Institutional Aid	\$5,122,845	\$16,457,820	\$18,840,730	\$40,421,395
MSI* Aid	641,845	1,149,264	1,956,889	\$3,747,998
Student Aid	5,122,846	5,122,846	19,118,368	\$29,364,060
Total	\$10,887,536	\$22,729,960	\$39,915,987	\$73,533,453

*Minority Serving Institution

Funds remaining in fiscal year 2023-24 were used to support COVID mitigation efforts including cleaning supplies, COVID tracking services, and investments in technology and infrastructure that support remote work and remote learning initiatives.

Other Relief Funding

The state's 2023 Budget Act significantly reduced the previous year's appropriation for the Physical Plant and Instructional Support Program, leading to a \$5 million decrease in AVC's 2022-23 allocation. These cuts, along with reductions to both the Physical Plant and Instructional Support Program and the Retention and Enrollment Grant, have persisted into 2023-24. To help alleviate the impact, the 2022-23 enacted budget included provisions that allow community colleges to repurpose remaining COVID-19 Recovery Block Funds, Retention and Enrollment Outreach Funds, and Physical Plant and Instructional Support Program funds for any of these grant purposes.

Campus Improvements

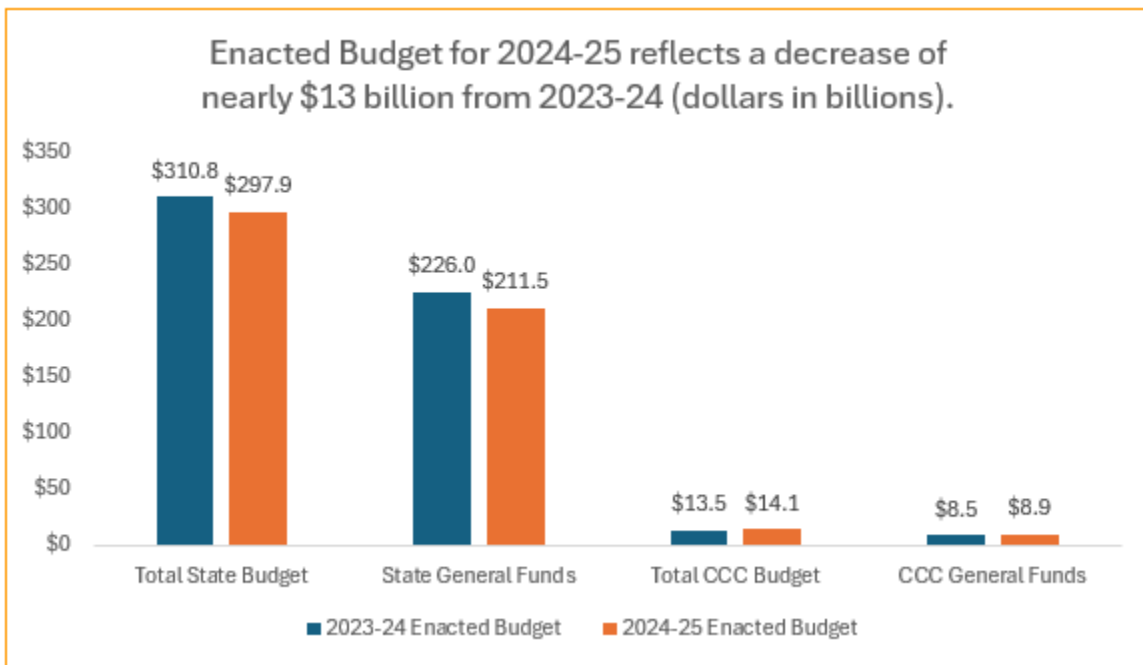
In fiscal year 2023-24, the cafeteria, which had previously been contracted out, reopened under AVC management. The Kinesiology and Athletics area have undergone essential upgrades including replacement of the softball turf field, resurfacing of tennis courts, and the addition of pickleball courts. The weightroom and outdoor equipment training area were completed with Measure AV funds. Construction of Cedar Hall is underway, and the building is scheduled to open for the Spring 2025 term. The remaining \$50 million in Measure AV bonds will be issued in FY 2024-25.

ANTELOPE VALLEY COMMUNITY COLLEGE 2024-25 ADOPTED BUDGET

CALIFORNIA 2024-25 ENACTED STATE BUDGET

The California Governor signed the 2024-25 Budget Act on June 26, 2024. A joint analysis was issued on July 3, 2024 by the Chancellor’s Office with review support from the Association of California Community College Administrators (ACCCA), the Association of Chief Business Officials (ACBO) and the Community College League of California (League). The enacted budget focuses on stability in the context of a multi-year project budget deficit caused by significant revenue shortfalls related to declines in the technology sector and a delay in tax payments. The projected state budget deficit is \$45 billion in 2024-25 and \$30 billion in 2025-26.

To help mitigate the deficit impact, the 2024-25 enacted budget strategy includes drawing on reserves, delays and reductions to prior year funding, cuts to some state programs, and elimination of 10,000 vacant positions. The 2024-25 enacted budget reflects a decline of approximately 6.4% in overall state General Fund spending from the 2023-24 enacted budget.



Proposition 98

The Administration’s Road Map for the Future continues to shape the budget with the goals of advancing equity, student success and the system’s ability to prepare students for California’s future. The administration’s goal is to have 70% of working-age Californians possess a degree or credential by 2030. With these goals in focus, the enacted budget includes no major core reductions to community college programs or services. Efforts to protect core funding include:

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- Withdrawing \$8.4 billion from the Proposition 98 Rainy Day Fund,
- An increase of \$113.3 million in Proposition 98 funds to support a 1.07% COLA for apportionments and select categorical programs, and
- Approximately \$28 million in ongoing Proposition 98 General Fund to support 0.5% enrollment growth.
- Reappropriation of unspent 2020 Strong Workforce program funds and unused 2022 Student Success Completion Grant funds. Note: This is of no impact to AVC as all referenced funds were utilized.
- Apportionment Deferrals
 \$446.4 million from the 2023-24 SCFF to 2024-25
 \$243.7 million from the 2024-25 SCFF to 2025-26

The share of Proposition 98 funding for the community college system is approximately 11%.

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

Source	2022-23 Enacted	2023-24 Enacted	2024-25 Enacted	Change from 2023-24	Percent Change
General Fund	\$7,406	\$6,570	\$8,025	\$1,455	22%
Local property tax	\$3,884	\$4,094	\$4,260	\$166	4%
Totals	\$11,290	\$10,664	\$12,285	\$1,621	15%

Student Centered Funding Formula (SCFF)

The current 70/20/10 split is set in statute. The SCFF Oversight Committee will make recommendations to the administration and legislature, but there will be no change to the split between SCFF elements. Rates will be adjusted annually by any enacted COLA

- 70% Base (Enrollment) 3-year average FTES
- 20% Supplemental Grant using headcount of Pell recipients, College Promise Grant recipients and AB540 Students
- 10% Student Success Initiative Grant based on outcomes of progression and living wage. An additional separate allocation for those outcomes that are Pell recipients or College Promise Grant recipients.

The main SCFF hold harmless protection is active through 2024-25 and is based on 2017-18 TCR grown by COLA annually [ECS 84750.4(h)]. The District’s 2024-25 funding will become the new static “floor”, meaning COLA increases will not be applied to this base level of funding.

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2024-25 Student Centered Funding Formula Rates (rounded)

Allocations	2023-24 Rates	2024-25 Rates	Change from 2023-24 (Amount)	Change from 2023-24 Percent
Base Credit	\$5,238	\$5,294	\$56	1.07%
Incarcerated Credit	\$7,346	\$7,425	\$79	1.07%
Special Admit Credit	\$7,346	\$7,425	\$79	1.07%
CDCP	\$7,346	\$7,425	\$79	1.07%
Noncredit	\$4,417	\$4,465	\$48	1.07%
Supplemental Point Value	\$1,239	\$1,252	\$13	1.07%
Student Success Main Point Value	\$730	\$738	\$8	1.07%
Student Success Equity Point Value	\$184	\$186	\$2	1.07%

Other Programs Receiving 1.07% COLA

- Mandated Costs Block Grant
- CalWORKs, EOPS, and CARE
- Disabled Student Programs & Services
- Childcare Tax Bailout
- Adult Education

One Time and Limited Term Investments

The Administration has determined that there is insufficient revenue to fund Cal Grant reform, however select programs will receive a one time or short term investment:

- Nursing – annually for five years to expand programs and partnerships to develop a Bachelor of Science in Nursing degree
- Three investments to create sustainable career paths leading to higher wages for adult students:
 - Integration of E-Transcript California
 - Automation of articulation process for Credit for Prior Learning
 - Educational pathways for low-income homecare & childcare workers
 - Financial Aid Administration support for unexpected workload due to FAFSA delays & extra support for students
 - Part-time Faculty Office Hours Program reimbursement rate increase from 50% to 90%

**ANTELOPE VALLEY COMMUNITY COLLEGE
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2024-25 Changes to Proposition 98 Funding for the System (In Millions)

Program Areas	Adjustment
POLICY ADJUSTMENTS	
Ongoing (Propositions 98)	
SCFF COLA (1.07%)	\$100.22
SCGG Growth (0.5%)	\$28.09
Provide 1.07% COLA for Adult Ed	\$6.92
Provide 1.07% COLA for Extended Opportunity Programs and Services (EOPS)	\$1.96
Adjustments for financial aid administration	\$1.93
Provide 1.07% COLA for Disabled Students Programs and Service (DSPS)	\$1.85
Provide 1.07% COLA for Apprenticeship (Community College district RSI)	\$0.35
Provide 1.07% COLA for CalWORKs Students Services	\$0.59
Provide 1.07% COLA and enrollment-based adjustment for Mandated Costs Block Grant and Reimbursements	\$0.52
Provide 1.07% COLA for Cooperative Agencies Resources for Education(CARE)	\$0.36
Provide 1.07% COLA for Childcare Tax Bailout	\$0.05
Subtotal Ongoing Policy Adjustments	\$142.82
One-Time (Proposition 98)	
Expand eTranscript California	\$12.00
Mapping Pathways for Credit for Prior Learning	\$6.00
Strong Workforce Program: General Allocation	(\$65.00)
Strong Workforce Program: Pathways for Low-Income Workers Demonstration Proje	\$5.00
Strong Workforce Program: Rebuilding Nursing Infrastructure Grant Program	\$60.00
Financial Aid Assistance Related to FAFSA Delays	\$20.00
Subtotal One-Time Policy Adjustments	\$38.00
TECHNICAL ADJUSTMENTS	
Student Centered Funding Formula (SCFF) Technical Adjustments	\$21.91
Subtotal Technical Adjustment	\$21.91
TOTAL CHANGES	\$202.72

SCFF technical adjustment match estimated resources with DOF's estimates of workload measure including reported FTES, supplemental, and success metrics.

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California Community Colleges Ongoing Funding by Program^a (In Millions)

Program	2023-24 Enacted	2024-25 Enacted	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$9,421.11	\$9,571.33	\$150.22	1.59%	Adjusted for COLA, growth and other base adjustments
Adult Education Program - Main ^b	\$652.22	\$659.14	\$6.91	1.06%	COLA
Student Equity and Achievement Program	\$523.98	\$523.98	\$0.00	0.00%	
Student Success Completion Grant	\$362.60	\$412.60	\$50.00	13.79%	Adjust for revised estimates of recipients
Strong Workforce Program	\$290.40	\$290.40	\$0.00	0.00%	Of the total funding, one-time \$5 million allocated to Pathways for Low-Income Workers Demonstration Project and \$60 million to Rebuilding Nursing Infrastructure Grant Program annually for 5 years through 2028-29.
Part-time faculty health insurance	\$200.49	\$200.49	\$0.00	0.00%	
Extended Opportunity Programs and Services (EOPS)	\$183.08	\$185.04	\$1.96	1.07%	COLA
Disabled students Programs and Services (DSPS)	\$172.82	\$174.67	\$1.85	1.07%	COLA
Full-time faculty hiring	\$150.00	\$150.00	\$0.00	0.00%	
California College Promise (AB19)	\$91.21	\$91.21	\$0.00	0.00%	
Integrated technology	\$89.50	\$89.50	\$0.00	0.00%	
Financial aid administration	\$78.50	\$80.42	\$1.92	2.44%	Waived fees and per unit adjustment
Apprenticeship (community college districts)	\$64.34	\$64.69	\$0.35	0.54%	COLA
CalWORKS student services	\$55.05	\$55.64	\$0.59	1.07%	COLA
NextUp (foster youth program)	\$54.11	\$54.11	\$0.00	0.00%	
Basic needs centers	\$43.29	\$43.29	\$0.00	0.00%	
Mathematics, Engineering, Science Achievement (MESA)	\$39.42	\$39.42	\$0.00	0.00%	

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California Community Colleges Ongoing Funding by Program³ (In Millions)

Program	2023-24 Enacted	2024-25 Enacted	Change Amount	Percent Change	Explanation of Change
Mandated Costs Block Grant and reimbursements	\$38.28	\$38.80	\$0.52	1.36%	COLA and enrollment-based adjustment
Cooperative Agencies Resources for Education (CARE)	\$33.48	\$33.84	\$0.36	1.07%	COLA
Student mental health services	\$32.47	\$32.47	\$0.00	0.00%	
Institutional effectiveness initiative	\$27.50	\$27.50	\$0.00	0.00%	
Part-time faculty compensation	\$26.54	\$26.54	\$0.00	0.00%	
Rising Scholars Network	\$25.00	\$25.00	\$0.00	0.00%	
Part-time faculty office hours	\$23.63	\$23.63	\$0.00	0.00%	
Economic and Workforce Development	\$22.93	\$22.93	\$0.00	0.00%	
Homeless and Housing Insecurity Program 'Rapid Rehousing'	\$20.56	\$20.56	\$0.00	0.00%	
California Virtual Campus	\$20.00	\$20.00	\$0.00	0.00%	
California Online Community College (Calbright College)	\$15.00	\$15.00	\$0.00	0.00%	
Equal Employment Opportunity Program	\$17.00	\$13.88	-\$3.12	-18.38%	Decrease in available Equal Opportunity Fund
Nursing Program Support	\$13.38	\$13.38	\$0.00	0.00%	
Puente Project	\$13.33	\$13.33	\$0.00	0.00%	
Lease revenue bond payment	\$12.80	\$12.79	-\$0.01	-0.07%	Lease revenue debt service adjustments
Dreamer Resource Liaisons	\$11.60	\$11.60	\$0.00	0.00%	
Veterans Resource Centers	\$10.82	\$10.82	\$0.00	0.00%	
Classified Employee Summer Assistance Program	\$10.00	\$10.00	\$0.00	0.00%	

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California Community Colleges Ongoing Funding by Program^a (In Millions)

Program	2023-24 Enacted	2024-25 Enacted	Change Amount	Percent Change	Explanation of Change
Immigrant legal services through CDSS	\$10.00	\$10.00	\$0.00	0.00%	
Umoja	\$9.18	\$9.18	\$0.00	0.00%	
AANHPI Student Achievement Program	\$8.00	\$8.00	\$0.00	0.00%	
Foster Care Education Program	\$6.15	\$6.15	\$0.00	0.00%	
Childcare tax bailout	\$4.28	\$4.32	\$0.05	1.07%	COLA
Digital Course Content	\$3.00	\$3.00	\$0.00	0.00%	
Middle College High School Program	\$1.84	\$1.84	\$0.00	0.00%	
Academic Senate	\$1.80	\$1.80	\$0.00	0.00%	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	\$1.38	\$1.38	\$0.00	0.00%	
African American Male Education Network and Development (A2MEND)	\$1.10	\$1.10	\$0.00	0.00%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	\$0.70	\$0.70	\$0.00	0.00%	
FCMAT	\$0.80	\$0.77	-\$0.03	-3.75%	Removal of one-time funds
TOTAL	\$12,894.66	\$13,106.21	\$211.55	1.64%	

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

^b The Adult Education program total includes resources that go to the K-12 system but are included in the CCC budget. The K-12 Strong Workforce program and K-12 Apprenticeship programs are not listed above but are also included in the CCC budget.

Source: Joint Analysis Enacted 2024-25 Budget (dated July 3, 2024)

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AVC 2024-25 ADOPTED BUDGET

The 2024-25 Adopted Budget includes estimates for the following:

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

Other Post-Employment Benefits - the District 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, excess reserves above 12% and half of all one-time funding is to go into a pension stabilization trust.

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

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

Minimum Wage - The minimum wage in California, effective January 1, 2024, is \$16.00/hour for all employers. Effective January 1, 2025, minimum wage in California will increase to \$16.50/hour. Fast Food Restaurant employer, effective April 1, 2024, and Healthcare Facility employers, effective June 1, 2024, have a higher minimum wage. Starting April 1, 2024, all "fast food restaurant employees" who are covered by the new law must be paid at least \$20.00 per hour.

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2024-29 Strategic Plan Goals

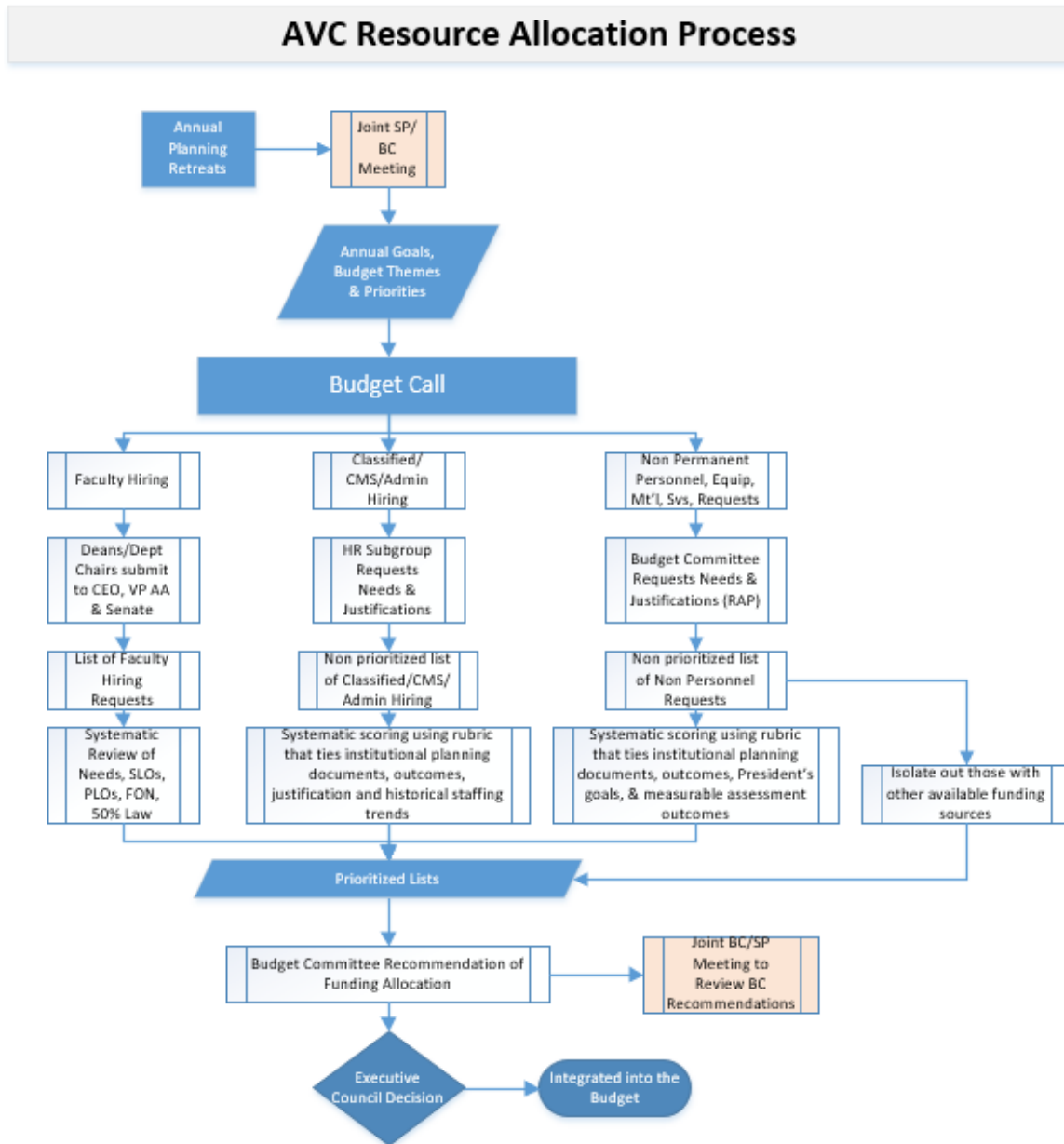
In 2024 the District finalized its Strategic Plan Goals and adopted the SERVES framework representing key areas of focus in the coming years. The acronym SERVES represents the following for the AVC community:

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 FFS/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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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 District, 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.

2024-25 Positions Resource Allocation: Faculty Positions

The faculty prioritization process took place in late Fall 2023, thus allowing for the hiring process to begin in January 2024 for faculty assignment beginning Fall 2024.

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 \$147,000 on-going]. Full time faculty is approximately 190, and the FON for Fall of 2024 is 164.4. 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 2024-2025 academic year.

Accounting	Computer Applications (Cyber Security)
Biological & Environmental Sciences	Counseling
Business (Management & Marketing)	Paramedic Program Director
Communication Studies	Registered Nursing Respiratory Care

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2024-25 Resource Allocation: Classified & Confidential, Management & Supervisory Positions

The Human Resources Subgroup met and ranked 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:

Scoring Area	Related Components	Scoring Rubric	Score
Area 1 2024-25 Staffing Support	Ranking based on 2023-24 positions filled	Max 10 Points: <ul style="list-style-type: none"> 10 Pts: No positions funded for 2023-24 7 Pts: 1 position funded 5 Pts: 2 positions funded 3 Pts: > 2 positions funded 	To be done separately
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			0.00

ANTELOPE VALLEY COMMUNITY COLLEGE 2024-25 ADOPTED BUDGET

Scoring Results

2024 - 2025	Rank
CLASSIFIED	
Accountant - Grants	1
Prison Enrollment Education Program Specialist	2
Biological Sciences Lab Technician	3
Technical Analyst/Scribe	4
Clerical Assistant II	5
Administrative Coordinator - ASO	6
Clerical Assistant III	7
Instructional Assistant FTEC	8
Financial Aid Specialist	9
Accessibility Specialist	10
Clerical Assistant III - ASO	10
Event & Conference Services Coordinator	12
Program Coordinator - International Students	13
Library Assistant	13
Instructional Designer/Educational Technologist	15
Clerical Assistant III	16
Instructional Designer/Educational Technologist	17
Clerical Assistant III or Coordinator	18
CLASSIFIED RESTRICTED	
Education Advisor 1	1
Mental Health Therapist 1	2
Mental Health Therapist 2	3
Education Advisor 2	4
Education Advisor 3	5
Program Coordinator - Dreamers	6
Clerical Assitant III - Veterans	7
Clerical Assitant III - Dreamers	8
Program Specialist - PRIDE	9
CMS	
Buyer Supervisor	1
HR Assistant	2
Director Student Health	3
Project Supervisor - Job Placement	4
Project Supervisor - Outreach	5
Academic Affairs Technician	6
CMS RESTRICTED	
Director Information Security	1
Director Veterans Resource Center	2

ANTELOPE VALLEY COMMUNITY COLLEGE

2024-25 ADOPTED BUDGET

2024-25 Resource Allocation Process for Non-Staffing Requests

The Budget Committee received ongoing and one-time funding requests for FY 2024-25. These requests were evaluated using a rubric that is tied to institutional planning documents, outcomes, prioritized institutional goals, the superintendent's goals, and measurable outcomes. The Budget Committee evaluates all the requests that do not have alternative funding sources. The areas include the following:

Aerospace,
Industrial Arts and Applied Technologies
Arts & Humanities
ASO Representative
Auxiliary Services
Bachelor's Degree Program
Classified Representative
Counseling
Enrollment Services
Facilities Services
Faculty Representative
Faculty Union
Financial and Fiscal Services
First Year/Second Year Experience
General Counsel
Health
IERP / Library Services
Information Technology Services
Kinesiology & Athletics
Language and Communication Arts
Marketing and Public Information
Mathematics, 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
Payroll
Procurement
Risk Management
Social & Behavioral Sciences
Student Health
Student Support Services
Workforce Development

ANTELOPE VALLEY COMMUNITY COLLEGE

2024-25 ADOPTED BUDGET

The Budget Committee 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 Points
Section I: Planning Documents	<ul style="list-style-type: none"> -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	-2024-2025 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 Enrollment and FTES, Support Programmatic Growth and Improvement (Strategic Priority 1, AVC SERVES 1, 2, 6) *2. Update Board Policies and Procedures ensuring they reflect Mission, Vision, and Values of Antelope Valley College (Strategic Priority 2, AVC SERVES 1-6) *3. Community Interactions (Strategic Priority 3, AVC SERVES 1-6) *4. Workforce Development (Strategic Priority 4, AVC SERVES 2-5) *5. Personal and Professional Growth and Development	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

ANTELOPE VALLEY COMMUNITY COLLEGE

2024-25 ADOPTED BUDGET

The following is a report for non-staffing requests. The requests will be scored, prioritized and funded, if approved.

Dept/Division	Priority	Description	Amount	Org	Account	Program
Office of People, Culture		Consultant for position control implementation	67000 (OT)/ 5000 (OG)	11030	5310	000000
Social & Behavioral Sciences		Addition of door to office of dean.	13,100.00 (OT)/ 0.00 (OG)	12251	6200	220100
IERP / Library Services	1	Precision Campus Application for Data Dashboards	40,000 (OT)/ N/A (OG)	11100	5310	660000
IERP / Library Services	2	Invoke Learning-Datalake for IERP's and the College's analytic needs	50,000 (OT)/ N/A (OG)	11100	5310	660000
IERP / Library Services	4	Improved furnishings at the Palmdale Center Library	25,000 (OT)/ N/A (OG)	12710	4562	612000
IERP / Library Services	3	Renovation of circulation and reference desk areas	140,000 (OT)/ N/A (OG)	12710	4562	612000
Enrollment Services		Augmented Funding for DualEnroll.com - Enrollment Management Software	0 (OT)/ 39,520 (OG)	13010	5310	620000
Arts & Humanities	2	Short Term Hourly for a Lab Tech Position in MUS/MUSC.	0 (OT)/ 30,000 (OG)	12205	2420	100400
Arts & Humanities	1	Track lighting replacement in FA 1	35,000 (OT)/ 0.00 (OG)	12205	4500	100200
Arts & Humanities	3	Update Vanity Tables/ Mirrors in FA2- 132	35,000 (OT)/ n/a (OG)	12205	4500	100700
Workforce Development		Order desks, computers, and related accessories, to renovate existing classroom with computer/desks.	52,856 (OT)/ 0 (OG)	-1280	6-43	61-679
Risk Management		Blue Phones	20000 (OT)/ 0 (OG)	11032	6400	679900
Office of People, Culture		File Retention	28000 (OT)/ 0 (OG)	11030	5310	673000
Office of People, Culture		Leadership Academy	45000 (OT)/ 0 (OG)	11030	5100	673000

ANTELOPE VALLEY COMMUNITY COLLEGE

2024-25 ADOPTED BUDGET

2024-25 AVC Adopted Budget Assumptions

AVC's Adopted Budget was developed using assumptions in the State's Enacted 2024-25 Budget.

Total Computational Revenue Calculation

- Based on 2023-24 SCFF calculated revenue plus COLA
- SCFF COLA - 1.07%
- FTES – 9,926 from the 2023-24 Annual 320
- TCR Deficit - 3.50%

Expenditure Budget Assumptions

- 4% Negotiated Salary Increase
- Step & Column Increases
- Current Employer Pension Contribution Pension Rates
 - CalPERS – Up from 26.88% in 2023-24 to 27.05% in 2024-25
 - CalSTRS – Remains at 19.10% in 2024-25
- California CPI – 3.1%
 - Inflationary factor of 3.0% for most Supply Expenses
 - Inflationary factor of 5.0% for most Operating Expenses
- Unemployment Insurance Rate – 0.05%
- Resource Allocation Funding Proposed
- Long Term Commitments
- On-going District Obligations

Education Projection Act

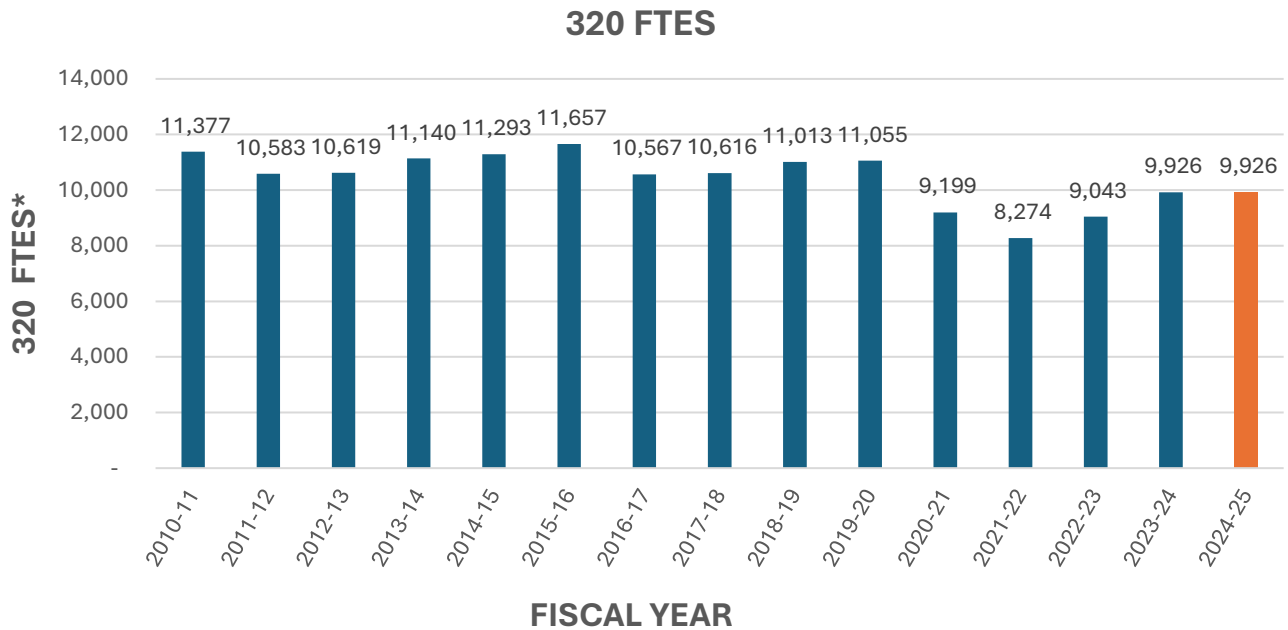
The passage of Proposition 30 created the Education Protection Account (EPA). The EPA is funded from a tax package that raised the state sales tax by 0.25% from January 1, 2013 through December 31, 2016 and increased personal income taxes to individuals making over \$250,000 from 2012-2018. In November 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 COMMUNITY COLLEGE 2024-25 ADOPTED BUDGET

FULL TIME EQUIVALENT STUDENTS (FTES) TRENDS AND PROJECTIONS

Fiscal Year	320 FTES*	% Change From PY	Funded FTES
2014-15	11,293	1%	11,293
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	9,926	9%	10,700
2024-25**	9,926	0%	10,237



*The 320 is the Apportionment Attendance Report
**FTES are projections carried over from 2023-24 data

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED BUDGET SUMMARY**

2023-24 UNAUDITED ACTUALS										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Assigned Reserves	Surplus/ (Deficit)	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	53,177,810	110,166,792	93,636,546	69,708,056	(35,316,391)	16,530,246	34,391,665	34.6%	42.38%
12 (13 & 14)	Restricted	1,926,671	32,948,219	31,356,455	3,518,434		1,591,763			14.19%
21	Bond Interest & Redemption	16,621,682	19,859,029	20,219,140	16,261,571		(360,111)			9.15%
33	Child Development Center	389,275	832,862	859,684	362,453		(26,823)			0.39%
41	Capital Outlay Fund	25,890,696	4,596,561	2,998,658	27,488,599		1,597,903			1.36%
42	Revenue Bond Construction	88,588,746	2,694,861	27,105,591	64,178,015		(24,410,731)			12.27%
52	Cafeteria	141,879	718,324	600,608	259,595		117,716			0.27%
72	Student Rep	397,005	42,397	65,158	374,243		(22,762)			0.03%
74	Financial Aid	1,363,740	43,713,588	43,702,796	1,374,532		10,792			19.78%
75	Scholarships & Loan	37,142	398,536	398,511	37,167		25			0.18%
Antelope Valley College Estimated Actuals		188,534,646	215,971,168	220,943,149	183,562,666		(4,971,981)			100.00%

2024-25 ADOPTED BUDGET										
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Assigned Reserves	Surplus/ (Deficit)	Unrestricted Balance After Assignments	Reserve	% of Overall Budget
	General Fund									
10	Unrestricted	69,708,056	106,524,419	111,569,110	64,663,365	(35,766,391)	(5,044,691)	28,896,974	30.9%	34.4%
12 (13 & 14)	Restricted	3,518,434	57,076,812	57,092,814	3,502,432		(16,002)			17.6%
21	Bond Interest & Redemption	16,261,571	20,039,727	20,451,124	15,850,174		(411,397)			6.3%
33	Child Development Center	362,453	1,237,662	1,237,662	362,453		(0)			0.4%
41	Capital Outlay Fund	27,488,599	3,383,081	7,663,509	23,208,171		(4,280,428)			2.4%
42	Revenue Bond Construction	64,178,015	52,384,247	80,900,313	35,661,949		(28,516,066)			24.9%
52	Cafeteria	259,595	852,000	660,145	451,450		191,855			0.2%
72	Student Rep	374,243	60,000	60,000	374,243		-			0.0%
74	Financial Aid	1,374,532	44,359,625	44,219,625	1,514,532		140,000			13.6%
75	Scholarships & Loan	37,167	411,386	411,368	37,185		18			0.1%
Antelope Valley College Budget		183,562,666	286,328,959	324,265,671	145,625,954		(37,936,712)			100.0%

**ANTELOPE VALLEY COLLEGE
2024 - 25 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.

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
BEGINNING FUND BALANCE	55,104,481	73,226,490
REVENUE		
8100-8200 Federal	7,888,841	3,849,765
8600-8700 State	116,333,614	142,126,388
8800-8900 Local	18,892,556	17,625,079
Total Revenue	143,115,011	163,601,231
REVENUE PLUS BEGINNING FUND BALANCE	198,219,492	236,827,722
EXPENDITURES		
1100-1400 Academic Salaries	42,225,882	44,896,075
2100-2400 Classified Salaries	26,535,329	28,372,453
3100-3800 Benefits	23,955,438	27,818,488
4100-4700 Supplies	4,799,664	11,427,588
5100-5800 Other Operating Costs	17,941,953	29,455,338
6100-6700 Capital Expenditures	6,242,714	2,727,458
Total Expenditures	121,700,980	144,697,400
7100-7900 Other Outgo	3,292,021	23,964,524
Total Expenditures & Other Outgo	124,993,001	168,661,925
<i>Ending Fund Balance</i>	73,226,490	68,165,797
Surplus/Deficit	18,122,009	(5,060,693)

ANTELOPE VALLEY COLLEGE 2024 - 25 ADOPTED 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.

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
REVENUE		
FEDERAL REVENUE		
8115 POP THE CAP	26,040	73,961
8116 NSF - Bees Sub-Award	-	13,623
8121 Federal College Work Study	497,035	415,305
8122 FISAP Admin	-	587,174
8125 ARP HEERF III	1,677,217	-
8127 ARP HEERF III MSI	2,484,708	-
8135 Teacher Acceleration Preparation Program	602,435	599,551
8140 Tanf - Federal (50%)	60,860	124,844
8159 PELL Admin. Allowance	1,564	78,436
8170 Vocation Technical Education	784,172	770,262
8182 Title V Cooperative	166,810	-
8183 Air Force Research Lab	67,083	-
8184 Title V Data Science	368,389	599,222
8193 Foster Parenting - Federal	38,311	50,770
8201 Title V Second Year Experience	688,727	208,923
8203 Trio Grant	398,541	306,514
8160 Veteran's Education	3,680	3,680
8260 Interest Income - Fed	-	-
8290 Misc Federal Income	23,268	17,500
TOTAL FEDERAL REVENUE	7,888,841	3,849,765

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED BUDGET**

**GENERAL FUND DETAIL
continued**

		2023-24 Unaudited Actuals	2024-25 Adopted Budget
STATE REVENUE			
8600	State Revenues	1,026,216	12,043,595
8603	Campus Safety & Sexual Assault	-	-
8605	Financial Aid Technology	64,615	104,394
8606	Mental Health Support	254,024	975,079
8611	Basic Skills	599,445	1,272,094
8612	Calif Apprenticeship Initiative CAI	-	104,845
8615	Enrollment Fee Financial Asst.	142,125	151,667
8616	BFAP Administration	633,301	888,181
8618	California College Promise	436,041	2,176,599
8622	Veteran's Resource Center	85,316	409,049
8623	Guided Pathways	360,455	585,990
8624	EOPS	1,142,103	2,671,305
8625	CARE	695,964	791,308
8626	Disabled Student Progr Svcs	1,049,983	2,145,622
8627	CalWorks	1,216,134	947,334
8628	Student Success & Support (SSSP) Credit	4,316,643	3,661,754
8631	DPSS CalWorks	189,070	189,070
8632	Strong Workforce Development 60% District Share	3,023,466	3,101,016
8635	Nursing Enrollment	175,666	20,382
8637	Strong Workforce Development 40% Region Share	1,175,635	2,478,505
8638	Student Equity	2,819,726	3,251,056
8640	Tanf - State (50%)	61,048	124,844
8641	Job Developer	334,418	255,510
8644	Quality Improvement Grant	11,700	11,617
8646	Classified Professional Development	-	50,763
8647	Rapid Rehousing	59,278	3,324,471
8648	Cal Fresh	18,897	6,515
8655	Instructional Block Grant	548,554	60,655
8657	Staff Diversity	145,781	546,673
8662	Cal OES State PPE	3,890	147,216
8663	Foster Parent Training Program - State	88,023	90,317
8666	Undocumented Resources Liaisons	89,846	133,037
8668	CA Prison Incarcerated Students	13,779	30,400
8671	Basic Needs Centers	488,932	1,935,109
8673	Library Services Platform	-	11,743
8674	Rising Scholars Network	56,043	340,529
8675	LGBTQ+	22,831	261,429
8676	College & Career Access Pathways	-	1,006
8678	Economic & Workforce Development	111,492	189,045
8679	Learning-Aligned Employment Program	-	752,153
8682	State Lottery Proceeds-Prop 20	1,313,299	3,154,323
8687	Puente Program	56,014	230,566
8688	Retention & Enrollment Outreach	160,721	1,701,040
8697	Culturally Competent Faculty	-	50,434
8610	General Apportionments	79,299,428	69,962,766
8613	Full Time Faculty Hiring	1,481,893	1,481,893
8630	Education Protection Account (EPA)	9,364,918	16,577,399
8660	Interest	-	-
8670	State Tax Subventions	31,861	35,877
8672	Homowners Tax Relief	-	-
8681	State Lottery Proceeds - Reg	2,434,649	1,919,793
8685	Mandated Cost Reimbursement	389,604	389,604
8690	Other State Revenue	925	-
8691	Adjunct Faculty Parity	252,012	263,991
8692	Adjunct Office Hours	52,675	89,280
8693	Adjunct Health Costs	35,175	27,545
TOTAL STATE REVENUE		116,333,614	142,126,388

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED BUDGET**

**GENERAL FUND DETAIL
continued**

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
LOCAL REVENUE		
8809 Kaiser Sim Collaboration	2,394	-
8860 Interest and Investment Income	1,144,875	-
8862 Youth Apprenticeship	-	55,542
8872 Community Service & CCD Classes	16,083	9,579
8876 Student Health Services	512,615	1,539,867
8881 Parking	258,639	265,000
8890 Other Local Revenues	11,245	-
8811 Tax Allocation, Secured Roll	8,458,031	8,655,930
8812 Tax Allocation, Supp. Roll	237,231	210,793
8813 Tax Allocation, Unsecured Roll	260,003	260,003
8816 Prior Years Taxes	305,969	305,969
8818 Delinq Taxes (Redevelop Apport. Offset)	76,612	45,061
8819 AB1290 (Redevelopment Apport. Offset)	871,977	421,077
8832 SOAR/Other Fee Waivers Conta Acct	(490,611)	(488,362)
8838 Student Bad Debt Write Off Contra Acct.	-	-
8839 Final Student Write Off Contra Acct.	9,243	(50,000)
8850 AVC Facilities Rental	-	-
8851 CSUB Facilities Rental	-	10,000
8860 Interest and Investment Income	2,263,120	2,101,735
8861 Unallocated Interest	-	-
8868 Bachelor's Degree Pilot Program Tuition	74,592	74,592
8873 BOGG Fee - Waiver Contra Account	(8,498,109)	(8,491,497)
8874 Enrollment	11,441,799	11,444,053
8877 Instructional/Lab Fees	36,267	44,769
8879 Transcript Charges	290	411
8880 Nonresident Tuition	992,502	994,896
8881 Parking Services-Public Transp	-	-
8885 Other Student Fees-Charges	-	-
8887 Audit Refunds/Challenges	3,866	4,840
8889 Library Book Fines	175	350
8890 Other Local Revenues	674,261	13,448
8893 Other Local Revenue Contracts	47,746	48,355
8894 Royalty Revenue	-	-
8896 Other Local Revenue	54	-
8898 Events Local Revenue	31,688	19,815
8980 Incoming Transfers	-	128,853
8981 Interfund Transfers In	150,000	-
TOTAL LOCAL REVENUE	18,892,556	17,625,079
GRAND TOTAL REVENUE	143,115,011	163,601,231

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED BUDGET**

**GENERAL FUND DETAIL
continued**

		2023-24 Unaudited Actuals	2024-25 Adopted Budget
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Instructor Salaries	17,246,333	19,351,389
1200	Educational Administrators	7,275,706	8,028,444
1300	Adjunct, Teaching	14,512,641	14,910,572
1400	Other, Non-teaching	3,191,201	2,605,670
	TOTAL ACADEMIC SALARIES	42,225,882	44,896,075
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	20,864,364	23,099,060
2200	Regular, Instr. Aides	1,344,212	1,676,590
2300	Hourly, Non-Instr.	4,099,260	3,342,347
2400	Hrly, Instr. Aides	227,493	254,456
	TOTAL CLASSIFIED SALARIES	26,535,329	28,372,453
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	5,573,560	7,319,754
3200	PERS	6,098,763	6,707,122
3300	OASDI/Medicare	2,686,913	2,856,110
3400	Health & Welfare	8,624,430	9,652,268
3500	Unemployment Ins.	49,777	178,973
3600	Workers' Comp.	921,996	1,104,260
3800	Alternative Retirement Plan	-	-
	TOTAL EMPLOYEE BENEFITS	23,955,438	27,818,488
4000	SUPPLIES		
4100	Textbooks	36,941	234,900
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	2,673,823	2,306,902
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	2,046,091	8,768,908
4600	Transportation Supplies	42,809	116,879
4700	Food Supplies	-	-
	TOTAL SUPPLIES	4,799,664	11,427,588

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED BUDGET**

**GENERAL FUND DETAIL
continued**

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
EXPENDITURES		
5000 OTHER OPERATING EXP		
5100 Consultants	3,623,585	9,368,201
5200 Conferences & Travel	964,970	2,686,140
5300 Dues & Memberships	2,640,287	3,436,536
5400 Insurance	216,325	1,258,508
5500 Utilities	3,322,055	4,115,925
5600 Rentals & Repairs	2,360,409	2,765,938
5700 Legal, Audit, Elections	703,378	2,010,924
5800 Other Services, Misc.	4,110,945	3,813,166
5900 Other Support	-	-
TOTAL OTHER OPER EXP	17,941,953	29,455,338
6000 CAPITAL OUTLAY		
6100 Site Improvement	629,306	748,200
6200 Building & Improvements	58,232	811,837
6300 Library Books	306,098	244,507
6400 Equipment	5,249,079	922,915
6500 Replacement Equipment	-	-
TOTAL CAPITAL OUTLAY	6,242,714	2,727,458
7000 OTHER OUTGO		
7100 Debt Retirement	495,166	450,000
7310 Interfund Transfers Out	1,469,842	1,298,726
7400 Other Transfers	30,867	203,080
7500 Student Grants & Payments	883,587	1,781,377
7600 Payments for Students	412,560	691,018
7900 Reserve for Expenditures	-	19,540,324
TOTAL OTHER OUTGO	3,292,021	23,964,524
GRAND TOTAL EXPENDITURES	124,993,001	168,661,925
Surplus/Deficit	18,122,009	(5,060,693)

**ANTELOPE VALLEY COLLEGE
2024 - 25 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.

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	53,177,810	69,708,056
REVENUE		
8100-8200 Federal	26,948	21,180
8600-8700 State	93,343,140	90,748,148
8800-8900 Local/Incoming Transfers	16,796,705	15,755,091
Total Revenue	110,166,792	106,524,419
REVENUE PLUS BEGINNING FUND BALANCE	163,344,602	176,232,475
EXPENDITURES		
1100-1400 Academic Salaries	37,710,114	41,036,054
2100-2400 Classified Salaries	20,489,659	21,996,198
3100-3800 Employee Benefits	20,839,841	23,729,529
4100-4700 Supplies	1,143,666	2,211,364
5100-5800 Other Operating Costs	11,686,080	19,362,965
6100-6700 Capital Expenditures	578,259	1,484,275
Total Expenditures	92,447,619	109,820,384
7100-7900 Other Outgo	1,188,928	1,748,726
Total Expenditures & Other Outgo	93,636,546	111,569,110
Ending Fund Balance	69,708,056	64,663,365
Surplus/(Deficit)	16,530,246	(5,044,691)
<i>Assigned Aside for Categorical Salaries + Benefits</i>	<i>(500,000)</i>	<i>(1,500,000)</i>
<i>Capital Projects Protection</i>	<i>(12,000,000)</i>	<i>(11,000,000)</i>
<i>DEI Initiatives & Training</i>	<i>(500,000)</i>	<i>(500,000)</i>
<i>IT Phone Replacement</i>	<i>(2,000,000)</i>	<i>(2,000,000)</i>
<i>IT Refresh</i>	<i>(3,000,000)</i>	<i>(3,000,000)</i>
<i>Leave Payoff</i>	<i>(1,000,000)</i>	<i>(1,000,000)</i>
<i>Cafeteria Support</i>	<i>-</i>	<i>(450,000)</i>
<i>Professional Development</i>	<i>(50,000)</i>	<i>(50,000)</i>
<i>Reserve for Emergencies (AP 6305)</i>	<i>(500,000)</i>	<i>(500,000)</i>
<i>Reserve for Pension Stabilization (BP 6250)</i>	<i>(7,300,000)</i>	<i>(7,300,000)</i>
<i>Schedule Maintenance Reserve - 1%</i>	<i>(936,365)</i>	<i>(936,365)</i>
<i>Supplemental Protection</i>	<i>(6,000,000)</i>	<i>(6,000,000)</i>
<i>Resource Allocation - One-Time</i>	<i>(1,530,026)</i>	<i>(1,530,026)</i>
Unassigned Ending Fund Balance	34,391,665	28,896,974
Unassigned Reserve %	34.6%	30.9%

ANTELOPE VALLEY COLLEGE

2024 - 25 ADOPTED 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.

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	53,177,810	69,708,056
REVENUE		
FEDERAL REVENUE		
8160 Veteran's Education	3,680	3,680
8260 Interest Income - Fed	0	0
8290 Misc Federal Income	23,268	17,500
TOTAL FEDERAL REVENUE	26,948	21,180
STATE REVENUE		
8600 State Revenues	0	0
8610 General Apportionments	79,299,428	69,962,766
8613 Full Time Faculty Hiring	1,481,893	1,481,893
8630 Education Protection Account (EPA)	9,364,918	16,577,399
8660 Interest	0	0
8670 State Tax Subventions	31,861	35,877
8672 Homeowners Tax Relief	0	0
8681 State Lottery Proceeds - Reg	2,434,649	1,919,793
8685 Mandated Cost Reimbursement	389,604	389,604
8690 Other State Revenue	925	0
8691 Adjunct Faculty Parity	252,012	263,991
8692 Adjunct Office Hours	52,675	89,280
8693 Adjunct Health Costs	35,175	27,545
TOTAL STATE REVENUE	93,343,140	90,748,148
LOCAL REVENUE		
8811 Tax Allocation, Secured Roll	8,458,031	8,655,930
8812 Tax Allocation, Supp. Roll	237,231	210,793
8813 Tax Allocation, Unsecured Roll	260,003	260,003
8816 Prior Years Taxes	305,969	305,969
8818 Delinq Taxes (Redevelop Apport. Offset)	76,612	45,061
8819 AB1290 (Redevelopment Apport. Offset)	871,977	421,077
8832 SOAR/Other Fee Waivers Conta Acct	(490,611)	(488,362)
8838 Student Bad Debt Write Off Contra Acct.	-	-
8839 Final Student Write Off Contra Acct.	9,243	(50,000)
8850 AVC Facilities Rental	-	-
8851 CSUB Facilities Rental	-	10,000
8860 Interest and Investment Income	2,263,120	2,101,735
8861 Unallocated Interest	-	-
8868 Bachelor's Degree Pilot Program Tuition	74,592	74,592
8873 BOGG Fee - Waiver Contra Account	(8,498,109)	(8,491,497)
8874 Enrollment	11,441,799	11,444,053
8877 Instructional/Lab Fees	36,267	44,769
8879 Transcript Charges	290	411
8880 Nonresident Tuition	992,502	994,896
8881 Parking Services-Public Transp	-	-
8885 Other Student Fees-Charges	-	-
8887 Audit Refunds/Challenges	3,866	4,840
8889 Library Book Fines	175	350
8890 Other Local Revenues	674,261	13,448
8893 Other Local Revenue Contracts	47,746	48,355
8894 Royalty Revenue	-	-
8896 Other Local Revenue	54	-
8898 Events Local Revenue	31,688	19,815
8980 Incoming Transfers	-	128,853
TOTAL LOCAL REVENUE	16,796,705	15,755,091
GRAND TOTAL REVENUE	110,166,792	106,524,419
REVENUE PLUS BEGINNING FUND BALANCE	163,344,602	176,232,475

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED BUDGET
UNRESTRICTED GENERAL FUND DETAIL**

continued

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
EXPENDITURES		
1000 ACADEMIC SALARIES		
1100 Instructor Salaries	17,088,068	19,164,601
1200 Educational Administrators	5,259,784	5,614,893
1300 Adjunct, Teaching	14,136,807	14,829,649
1400 Other, Non-teaching	1,225,456	1,426,910
TOTAL ACADEMIC SALARIES	37,710,114	41,036,054
2000 CLASSIFIED SALARIES		
2100 Regular, Non-Instr.	17,619,004	18,899,107
2200 Regular, Instr. Aides	1,283,468	1,349,791
2300 Hourly, Non-Instr.	1,370,101	1,495,844
2400 Hrly, Instr. Aides	217,085	251,456
TOTAL CLASSIFIED SALARIES	20,489,659	21,996,198
3000 EMPLOYEE BENEFITS		
3100 State Teachers Ret.	5,045,769	6,551,536
3200 PERS	5,126,089	5,476,231
3300 OASDI/Medicare	2,303,645	2,399,405
3400 Health & Welfare	7,534,317	8,262,725
3500 Unemployment Ins.	45,569	130,287
3600 Workers' Comp.	784,454	909,345
3800 Alternative Retirement Plan	0	0
TOTAL EMPLOYEE BENEFITS	20,839,841	23,729,529
4000 SUPPLIES		
4100 Textbooks	0	0
4200 Books & Other Reference Mat'l	0	0
4300 Instructional Materials & Supplies	31,797	82,989
4400 Software	0	0
4500 Non-Instructional Supplies/Equip	1,069,507	2,011,496
4600 Transportation Supplies	42,362	116,879
4700 Food Supplies	0	0
TOTAL SUPPLIES	1,143,666	2,211,364
5000 OTHER OPERATING EXP		
5100 Consultants	1,412,859	4,175,791
5200 Conferences & Travel	395,997	644,797
5300 Dues & Memberships	1,159,936	2,065,040
5400 Insurance	197,475	926,140
5500 Utilities	3,156,276	4,074,475
5600 Rentals & Repairs	1,985,326	2,308,218
5700 Legal, Audit, Elections	697,021	2,000,924
5800 Other Services, Misc.	2,681,191	3,167,581
5900 Other Support	0	0
TOTAL OTHER OPER EXP	11,686,080	19,362,965
6000 CAPITAL OUTLAY		
6100 Site Improvement	534,026	748,200
6200 Building & Improvements	0	471,409
6300 Library Books	0	49,507
6400 Equipment	44,233	215,159
6500 Equipment Replacement	0	0
TOTAL CAPITAL OUTLAY	578,259	1,484,275

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED BUDGET**

**UNRESTRICTED GENERAL FUND DETAIL
continued**

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
EXPENDITURES		
7000 OTHER OUTGO		
7000 Other Outgo	-	-
7100 Debt Retirement	225,035	450,000
7310 Interfund Transfers Out	1,069,842	1,298,726
7400 Other Transfers	(105,949)	-
7500 Student Grants & Payments	-	-
7600 Payments for Students	-	-
7900 Reserve for Expenditures	-	-
TOTAL OTHER OUTGO	1,188,928	1,748,726
GRAND TOTAL EXPENDITURES	93,636,546	111,569,110
<i>Total Ending Fund Balance</i>	69,708,056	64,663,365
<i>Surplus/(Deficit)</i>	16,530,246	-5,044,691
<i>Assigned Aside for Categorical Salaries + Benefits</i>	(500,000)	(1,500,000)
<i>Capital Projects Protection</i>	(12,000,000)	(11,000,000)
<i>DEI Initiatives & Training</i>	(500,000)	(500,000)
<i>IT Phone Replacement</i>	(2,000,000)	(2,000,000)
<i>IT Refresh</i>	(3,000,000)	(3,000,000)
<i>Leave Payoff</i>	(1,000,000)	(1,000,000)
<i>Cafeteria Support</i>	-	(450,000)
<i>Professional Development</i>	(50,000)	(50,000)
<i>Reserve for Emergencies (AP 6305)</i>	(500,000)	(500,000)
<i>Reserve for Pension Stabilization (BP 6250)</i>	(7,300,000)	(7,300,000)
<i>Schedule Maintenance Reserve - 1%</i>	(936,365)	(936,365)
<i>Supplemental Protection</i>	(6,000,000)	(6,000,000)
<i>Resource Allocation - One-Time</i>	(1,530,026)	(1,530,026)
Unassigned Ending Fund Balance	34,391,665	28,896,974
<i>Reserve % (Goal is 17% per BP 6200)</i>	34.6%	30.9%

**ANTELOPE VALLEY COLLEGE
2024 - 25 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.

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	1,926,671	3,518,434
REVENUE		
8100-8200 Federal	7,861,893	3,828,585
8600-8700 State	22,990,474	51,378,239
8800 Local	2,095,851	1,869,988
Total Revenue	32,948,219	57,076,812
REVENUE PLUS BEGINNING FUND BALANCE	34,874,890	60,595,247
EXPENDITURES		
1100-1400 Academic Salaries	4,515,768	3,860,021
2100-2400 Classified Salaries	6,045,671	6,376,256
3100-3800 Employee Benefits	3,115,597	4,088,958
4100-4700 Supplies	3,655,998	9,216,225
5100-5800 Other Operating Costs	6,255,873	10,092,373
6100-6700 Capital Expenditures	5,664,455	1,243,183
Total Expenditures	29,253,361	34,877,016
7100-7900 Other Outgo	2,103,094	22,215,798
Total Expenditures & Other Outgo	31,356,455	57,092,814
Ending Fund Balance	3,518,434	3,502,432
Surplus/Deficit	1,591,763	(16,002)

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED 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.

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	1,926,671	3,518,434
FEDERAL REVENUE		
8115 POP THE CAP	26,040	73,961
8116 NSF - Bees Sub-Award	-	13,623
8121 Federal College Work Study	497,035	415,305
8122 FISAP Admin	-	587,174
8125 ARP HEERF III	1,677,217	-
8127 ARP HEERF III MSI	2,484,708	-
8135 Teacher Acceleration Preparation Program	602,435	599,551
8140 Tanf - Federal (50%)	60,860	124,844
8159 PELL Admin. Allowance	1,564	78,436
8170 Vocation Technical Education	784,172	770,262
8182 Title V Coop	166,810	-
8183 Air Force Research Lab	67,083	-
8184 Title V Data Science	368,389	599,222
8193 Foster Parenting - Federal	38,311	50,770
8201 Title V Second Year Experience	688,727	208,923
8203 Trio Grant	398,541	306,514
TOTAL FEDERAL REVENUE	7,861,893	3,828,585

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED BUDGET**

**RESTRICTED GENERAL FUND DETAIL
continued**

		2023-24 Unaudited Actuals	2024-25 Adopted Budget
STATE REVENUE			
8600	State Revenues	1,026,216	12,043,595
8603	Campus Safety & Sexual Assault	-	-
8605	Financial Aid Technology	64,615	104,394
8606	Mental Health Support	254,024	975,079
8611	Basic Skills	599,445	1,272,094
8612	Calif Apprenticeship Initiative CAI	-	104,845
8615	Enrollment Fee Financial Asst.	142,125	151,667
8616	BFAP Administration	633,301	888,181
8618	California College Promise	436,041	2,176,599
8622	Veteran's Resource Center	85,316	409,049
8623	Guided Pathways	360,455	585,990
8624	EOPS	1,142,103	2,671,305
8625	CARE	695,964	791,308
8626	Disabled Student Progr Svcs	1,049,983	2,145,622
8627	CalWorks	1,216,134	947,334
8628	Student Success & Support (SSSP) Credit	4,316,643	3,661,754
8631	DPSS CalWorks	189,070	189,070
8632	Strong Workforce Development 60% District Share	3,023,466	3,101,016
8635	Nursing Enrollment	175,666	20,382
8637	Strong Workforce Development 40% Region Share	1,175,635	2,478,505
8638	Student Equity	2,819,726	3,251,056
8640	Tanf - State (50%)	61,048	124,844
8641	Job Developer	334,418	255,510
8644	Quality Improvement Grant	11,700	11,617
8646	Classified Professional Development	-	50,763
8647	Rapid Rehousing	59,278	3,324,471
8648	Cal Fresh	18,897	6,515
8655	Instructional Block Grant	548,554	60,655
8657	Staff Diversity	145,781	546,673
8662	Cal OES State PPE	3,890	147,216
8663	Foster Parent Training Program - State	88,023	90,317
8666	Undocumented Resources Liaisons	89,846	133,037
8668	CA Prison Incarcerated Students	13,779	30,400
8671	Basic Needs Centers	488,932	1,935,109
8673	Library Services Platform	-	11,743
8674	Rising Scholars Network	56,043	340,529
8675	LGBTQ+	22,831	261,429
8676	College & Career Access Pathways	-	1,006
8678	Economic & Workforce Development	111,492	189,045
8679	Learning-Aligned Employment Program	-	752,153
8682	State Lottery Proceeds-Prop 20	1,313,299	3,154,323
8687	Puente Program	56,014	230,566
8688	Retention & Enrollment Outreach	160,721	1,701,040
8697	Culturally Competent Faculty	-	50,434
TOTAL STATE REVENUE		22,990,474	51,378,239

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED BUDGET**

RESTRICTED GENERAL FUND DETAIL
continued

		2023-24 Unaudited Actuals	2024-25 Adopted Budget
LOCAL REVENUE			
8809	Kaiser Sim Collaboration	2,394	-
8860	Interest and Investment Income	1,144,875	-
8862	Youth Apprenticeship	-	55,542
8872	Community Service & CCD Classes	16,083	9,579
8876	Student Health Services	512,615	1,539,867
8881	Parking	258,639	265,000
8890	Other Local Revenues	11,245	-
8896	Other Local Revenues/Cash In Bank	-	-
8981	Interfund Transfers In	150,000	-
TOTAL LOCAL REVENUE		2,095,851	1,869,988
GRAND TOTAL REVENUE		32,948,219	57,076,812
REVENUE PLUS BEGINNING FUND BALANCE		34,874,890	60,595,247
EXPENDITURES			
1000	ACADEMIC SALARIES		
1100	Teachers Salaries	158,265	186,787
1200	Educational Administrators	2,015,923	2,413,551
1300	Adjunct, Teaching	375,834	80,923
1400	Other, Non-teaching	1,965,746	1,178,760
TOTAL ACADEMIC SALARIES		4,515,768	3,860,021
2000	CLASSIFIED SALARIES		
2100	Regular, Non-Instr.	3,245,360	4,199,953
2200	Regular, Instr. Aides	60,744	326,799
2300	Hourly, Non-Instr.	2,729,159	1,846,503
2400	Hrly, Instr. Aides	10,407	3,000
TOTAL CLASSIFIED SALARIES		6,045,671	6,376,256
3000	EMPLOYEE BENEFITS		
3100	State Teachers Ret.	527,791	768,218
3200	PERS	972,674	1,230,892
3300	OASDI	383,268	456,704
3400	Health & Welfare	1,090,113	1,389,543
3500	Unemployment Ins.	4,208	48,686
3600	Workers' Comp.	137,542	194,915
3800	Alternative Retirement Plan	-	-
TOTAL EMPLOYEE BENEFITS		3,115,597	4,088,958
4000	SUPPLIES		
4100	Textbooks	36,941	234,900
4200	Books & Other Reference Mat'l	-	-
4300	Instructional Materials & Supplies	2,642,027	2,223,913
4400	Software	-	-
4500	Non-Instructional Supplies/Equip	976,584	6,757,412
4600	Transportation Supplies	447	-
4700	Food Supplies	-	-
TOTAL SUPPLIES		3,655,998	9,216,225

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED BUDGET**

RESTRICTED GENERAL FUND DETAIL

continued

		2023-24 Unaudited Actuals	2024-25 Adopted Budget
EXPENDITURES			
5000	OTHER OPERATING EXP		
5100	Consultants	2,210,725	5,192,411
5200	Conferences & Travel	568,972	2,041,343
5300	Dues & Memberships	1,480,351	1,371,497
5400	Insurance	18,850	332,368
5500	Utilities	165,780	41,450
5600	Rentals & Repairs	375,083	457,720
5700	Legal, Audit, Elections	6,357	10,000
5800	Other Services, Misc.	1,429,755	645,585
5804	Borrowing Interest Expense	-	-
5900	Other Support	-	-
	TOTAL OTHER OPER EXP	6,255,873	10,092,373
6000	CAPITAL OUTLAY		
6100	Site Improvement	95,280	-
6200	Building & Improvements	58,232	340,428
6300	Library Books	306,098	195,000
6400	Equipment	5,204,846	707,756
6500	Equipment Replacement	-	-
	TOTAL CAPITAL OUTLAY	5,664,455	1,243,183
7000	OTHER OUTGO		
7000	Other Outgo	-	-
7100	Debt Retirement	270,132	-
7310	Interfund Transfers Out	400,000	-
7400	Other Transfers & Indirect Costs	136,816	203,080
7500	Student Grants & Payments	883,587	1,781,377
7600	Payments for Students	412,560	691,018
7900	Reserve for Expenditures	-	19,540,324
	TOTAL OTHER OUTGO	2,103,094	22,215,798
GRAND TOTAL EXPENDITURES		31,356,455	57,092,814
Ending Fund Balance		3,518,434	3,502,432
<i>Surplus/Deficit</i>		<i>1,591,763</i>	<i>(16,002)</i>

**ANTELOPE VALLEY COLLEGE
2024 - 25 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.

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	25,890,696	27,488,599
REVENUE		
8651 State Capital Outlay	-	-
8652 Scheduled Maintenance	49,006	-
8860 Scheduled Maintenance	1,035,055	395,594
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	84,676	49,805
8867 Non Resident Cap X Fee	58,030	58,170
8890 Capital Outlay Projects	-	-
8891 Lancaster Redevelopment	2,160,691	1,989,032
8892 Palmdale Redevelopment	959,103	890,481
8940 Proceeds of General Long-Term	-	-
8981 Interfund Transfers	250,000	-
Total Revenue	4,596,561	3,383,081
REVENUE PLUS BEGINNING FUND BALANCE	30,487,257	30,871,680
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	36,806	58,677
5100-5800 Other Operating Costs	2,030,119	4,861,917
6100-6700 Capital Expenditures	931,734	2,742,915
Total Expenditures	2,998,658	7,663,509
7100-7900 Other Outgo	-	-
Total Expenditures & Other Outgo	2,998,658	7,663,509
Ending Fund Balance	27,488,599	23,208,171

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED BUDGET**

**CAPITAL OUTLAY PROJECTS FUND
Detail of Projects**

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	25,890,696	27,488,599
REVENUE		
8651 State Capital Outlay	-	-
8652 Scheduled Maintenance	49,006	-
8860 Interest and Investment Income	1,035,055	395,594
8686 Mandated Costs 1X	-	-
8818 Penalty, Interest & Deliq Taxes	84,676	49,805
8867 Non Resident Cap X Fee	58,030	58,170
8890 Other Local Revenues	-	-
8891 Lancaster Redevelopment	2,160,691	1,989,032
8892 Palmdale Redevelopment	959,103	890,481
8940 Proceeds of General Long-Term	-	-
8981 Interfund Transfers	250,000	-
Total Revenue	4,596,561	3,383,081
Total Beginning Balance and Revenue	30,487,257	30,871,680
EXPENDITURES		
14505 Facilities Services	10,666	3,000
15701 Palmdale Projects	1,737,560	799,326
15701 Palmdale Projects	-	981,658
22006 Mechanical Maintenance Upgrade	459,895	793,045
22007 Door Access Controls Upgrade	59,579	77,879
22008 Admin,FA3,L,YH,UH&MH Carpet Signage	200,012	887,114
22009 Irrigation Upgrade	23,214	57,590
22010 Library and CDC Roof Repairs	34,438	240,319
22011 Library & MesHall Elevator Upgrades	38,267	102,388
22012 Learning Center & Fine Arts Exterior Upgr	20,429	122,990
22013 Yoshida Hall Office Renovation	5,828	-
22020 Tennis Courts	63,520	-
23004 T-Mobile Cell Tower Upgrade	(14,265)	1,530
23006 Emergency Phones	204,366	150,000
23007 Fire Alarm System Upgrade	110,769	538,210
23008 Asbestos Abatement	146	262,000
23009 Child Development Center Upgrade	-	350,000
23010 Emerg. Lighting Upgrade/Replacement	-	250,000
23011 Fire Pump Replacement	7,800	100,000
23012 Repair/Replacement Roof/Exhaust Fan	146	488,420
23013 23013 HVAC VFD Replacement	10,007	275,000
23015 Landscape,Access Point & Campus Path	7,622	996,918
23016 HVAC Heating Units Upgrade/Replaceme	15,740	184,317
23027 Verizon Tower	2,919	1,805
Total Expenditures	2,998,658	7,663,509
Ending Fund Balance	27,488,599	23,208,171

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED 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.

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	88,588,746	64,178,015
REVENUE		
8860 Capital Outlay Endowment Interest	469,488	512,169
8860 Capital Outlay Interest & Investment Income	2,204,714	1,681,830
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	20,658	50,190,248
8900 Other Financing Sources	-	-
Total Revenue	2,694,861	52,384,247
Total Beginning Balance and Revenue	91,283,606	116,562,262
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	269,178	441,965
3100-3800 Employee Benefits	139,163	229,822
4100-4700 Supplies	786,735	340,502
5100-5800 Other Operating Costs	679,441	1,276,164
6100-6700 Capital Expenditures	25,231,075	78,257,845
Total Expenditures	27,105,591	80,546,298
7100-7900 Other Outgo	-	354,015
Total Expenditures & Other Outgo	27,105,591	80,900,313
Ending Fund Balance	64,178,015	35,661,949

*An interest income line of \$31,846,228 was mistakenly added to this page in the Board Approved Adopted Budget, but correctly omitted from the Total Revenue line. This error has been corrected on this page to ensure an accurate representation of the fund.

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED BUDGET**

**REVENUE BOND CONSTRUCTION FUND
continued**

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	88,588,746	64,178,015
REVENUE		
8860 Capital Outlay Endowment	469,488	512,169
8860 Capital Outlay Interest & Investment Income	2,204,714	1,681,830
8897 Lease Revenue Bonds	-	-
8941 Proceeds from Sale of G.O Bond	20,658	50,190,248
8900 Other Financing Sources	-	-
Total Revenue	2,694,861	52,384,247
REVENUE PLUS BEGINNING FUND BALANCE	91,283,606	116,562,262
EXPENDITURES		
11150 ITS	28,582	-
17000 Planning & Coord:Facilities	218,252	541,242
17001 Planning & Coord:Bus Serv	198,345	994,574
17029 Campus Infrastructure PHS I	231,719	48,420
17031 Sage Hall (Academic Commons)	-	-
17037 Student Services Bldg	1,166,628	43,339
17038 J-12/30th Main Entrance	2,767	-
17039 Discovery Lab	197,570	
17041 Marauder Complex-Modular FieldHouse	346,825	-
17042 General Conditions & Logistics	372,882	964,101
17196 Gym Reno 17-002	134,089	158,800
17199 Palmdale Center Expansion	39,261	60,741
17300 Capital Outlay Endowment	12,840	-
18003 The Commons	721,895	51,229,796
18011 Swing Phase 2	1,035,910	103,901
18021 Cedar Hall	22,398,028	26,755,399
22014 Outdoor Fitness Center	-	-
Total Expenditures	27,105,591	80,900,313
Ending Fund Balance	64,178,015	35,661,949

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED 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.

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	16,621,682	16,261,571
REVENUE		
8600 State Revenue	109,690	-
8800 Local Revenue	19,749,339	20,039,727
Total Revenue	19,859,029	20,039,727
Revenue Plus Beginning Fund Balance	36,480,711	36,301,298
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	20,219,140	20,451,124
Total Expenditures & Other Outgo	20,219,140	20,451,124
Ending Fund Balance	16,261,571	15,850,174

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED 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

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	389,275	362,453
REVENUE		
8100 Federal	-	-
8138 ARPA Stipend	2,827	10,252
8147 CRRSA AB82	-	-
8620 California State Preschool	702,737	1,142,682
8695 State	-	-
8860 Interest Income	4,627	4,207
8871 Local	122,671	80,521
8980 Transfers In	-	-
Total Revenue	832,862	1,237,662
Revenue Plus Beginning Fund Balance	1,222,137	1,600,115
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	598,511	598,115
3100-3800 Employee Benefits	236,879	309,072
4100-4700 Supplies	15,245	102,636
5100-5800 Other Operating Costs	9,049	34,290
6100-6700 Capital Expenditures	-	8,271
Total Expenditures	859,684	1,052,384
7100-7900 Other Outgo	-	185,278
Total Expenditures & Other Outgo	859,684	1,237,662
Ending Fund Balance	362,453	362,453

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED 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.

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	141,879	259,595
REVENUE		
Gross Income	350,000	600,000
Less Cost of Sales	33,187	350,000
<i>Net Income from Sales</i>	316,813	250,000
Food Sale Commissions	-	-
MSI	1,511	2,000
Incoming Transfers	400,000	-
Other Income	-	600,000
Total Revenue	718,324	852,000
Revenue Plus Beginning Fund Balance	860,203	1,111,595
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	315,978	350,000
3100-3800 Employee Benefits	162,630	180,145
4100-4700 Supplies	72,000	75,000
5100-5800 Other Operating Costs	50,000	55,000
6100-6700 Capital Expenditures	-	-
Total Expenditures	600,608	660,145
7100-7900 Other Outgo	-	-
Total Expenditures & Other Outgo	600,608	660,145
Ending Fund Balance	259,595	451,450
<i>Surplus/Deficit</i>	117,716	191,855

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED 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.

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	-	-
REVENUE		
8881 Local	258,639	265,000
Total Revenue	258,639	265,000
Revenue Plus Beginning Fund Balance	258,639	265,000
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	9,077	65,000
5100-5800 Other Operating Costs	249,562	200,000
6100-6700 Capital Expenditures	-	-
Total Expenditures	258,639	265,000
7100-7900 Other Outgo	-	-
Total Expenditures & Other Outgo	258,639	265,000
Ending Fund Balance	-	-

**ANTELOPE VALLEY COLLEGE
2024 - 25 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

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	397,005	374,243
REVENUE	-	
8884 Fees Collected	37,978	56,000
8860 Interest	4,419	4,000
Total Revenue	42,397	60,000
Revenue Plus Beginning Fund Balance	439,402	434,243
EXPENDITURES		
1100-1400 Academic Salaries	-	-
2100-2400 Classified Salaries	-	-
3100-3800 Employee Benefits	-	-
4100-4700 Supplies	3,302	3,000
5100-5800 Other Operating Costs	44,197	29,000
6100-6700 Capital Expenditures	-	-
Total Expenditures	47,498	32,000
7100-7900 Other Outgo	17,660	28,000
Total Expenditures & Other Outgo	65,158	60,000
Ending Fund Balance	374,243	374,243

**ANTELOPE VALLEY COLLEGE
2024 - 25 ADOPTED 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

			2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance			1,363,740	1,374,532
REVENUE				
8100-8200	Federal	Federal Revenue	33,970,448	31,936,753
8600-8700	State	State Revenue	9,553,480	12,282,872
8800	Local	Local	-	-
8860	Interest	Interest	189,660	140,000
Total Revenue			43,713,588	44,359,625
Revenue Plus Beginning Fund Balance			45,077,328	45,734,157
EXPENDITURES				
32300	Federal	Pell Student Grants	29,227,477	27,100,000
32310	Federal	Stafford Loans	4,334,471	4,123,000
32320	Federal	SEOG	586,750	713,753
32503	State	Emergency Fin Assist	-	167,561
32600	State	CAL Grants	4,272,904	4,246,000
32604	State	Student Success	4,462,136	7,449,311
32606	State	Early Action Emergency SFA	440,724	-
32610	State	Chafee	378,334	420,000
Total Expenditures			43,702,796	44,219,625
Ending Fund Balance			1,374,532	1,514,532

**ANTELOPE VALLEY COLLEGE
2024 - 25 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.

	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Beginning Fund Balance	37,142	37,167
REVENUE		
8677 State Revenue	26,102	30,000
8800 Local	372,409	381,368
8860 Interest	25	18
Total Revenue	398,536	411,386
Revenue Plus Beginning Fund Balance	435,678	448,553
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 92004: Scholarships-Local	265,734	292,668
7100-7600 90304: Scholarshare-Local	-	-
7100-7900 32902: Private Loans	106,675	88,700
7520 32903: Cal KIDS	26,102	30,000
Total Other Outgo	398,511	411,368
Total Expenditures & Other Outgo	398,511	411,368
Ending Fund Balance	37,167	37,185

ANTELOPE VALLEY COLLEGE 2024 - 25 ADOPTED BUDGET

California Community Colleges Gann Limit Worksheet Budget Year 2024-25			
DISTRICT:	ANTELOPE VALLEY		
DATE:	June 10, 2024		
I. Appropriations Limit:			
A. Appropriations Limit			\$ 99,067,412
B. Price Factor:		1.0362	
C. Population factor:			
1 2022-23	Second Period Actual FTES	8,999,3700	
2 2023-24	Second Period Actual FTES	9,773,7100	
	Population Change Factor	1.0860	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)			\$ 111,481,866
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			\$ 111,481,866
II. Appropriations Subject to Limit			
A. State Aid ¹			\$ 88,394,343
B. State Subventions ²			35,877
C. Local Property taxes			9,898,833
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			430,402
H. Appropriations Subject to Limit			\$ 97,898,651
Please contact Jubilee Smallwood, jsmallwood@cccvc.edu , for any instructions regarding the Gann Limit.			
¹ Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours			
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 money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.			

